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序言

財政部掌理國家財政業務，涵蓋國庫、賦稅、關務、國有財產、財政資訊、國際財政及促進民間參與公共建設等範疇，分別由國庫署、賦稅署、各地區國稅局、關務署、國有財產署、財政資訊中心、國際財政司及推動促參司主管，統籌國家可用財力資源，支應政府推動各項政務所需財源。

110 年為因應嚴重特殊傳染性肺炎疫情及國防需要陸續編列特別預算，惟透過審慎財政管理，年度賸餘達新臺幣 2,979 億元，更實質還本 1,200 億，為近 20 年最高，財政表現並獲國際三大信評機構一致肯定。另為健全房市推出房地合一 2.0，並新增手機報稅及納稅義務人可利用行動電話認證服務查詢所得稅申報資料等，持續改革稅制稅政，提升政策效能。

展望未來，受俄烏戰爭延宕、全球通膨升溫，國際金融情勢緊縮，國內外疫情發展不確性等因素影響，均加劇當前財政面臨之挑戰，財政部將秉持務實彈性原則，妥善運用財政政策，支援政府施政，同時持續推動各項財政改革，以建立財政韌性及維護財政經濟永續。

財政工作經緯萬端，為有助於各界瞭解公共財政，特編印「中華民國財政年報」，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，期盼各界能不吝指教與支持。

財政部部長

蘇建榮

謹識

PREFACE

The Ministry of Finance (MOF) is in charge of national finance. Its function covers 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). The major agencies of the above businesses of the Ministry are the National Treasury Administration, the Taxation Administration, the National Taxation Bureaus, 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 MOF coordinates the financial resources available to the country and raises financial resources to support the government's administration.

In response to the COVID-19 pandemic and national defense needs, the government proposed special budgets in 2021. But under prudent fiscal management, the annual surplus reached NT\$297.9 billion and the debt repayment NT\$120 billion, the highest in the past 20 years, which was unanimously affirmed by three major international credit-rating agencies. In addition, for the sake of the sound housing market, the MOF has launched the second version of the house and land transactions income tax and provided cell phone tax filing and a mobile phone authentication service for taxpayers to check income tax return information. We continued reform of the tax system and tax policy to enhance the policy effectiveness.

Looking to the future, the war between Russia and Ukraine, rising global inflation, the tightening international financial situation, and the uncertainty in the development of the COVID-19 pandemic are all factors that will exacerbate the challenges facing the current fiscal situation. The MOF will uphold the principle of pragmatism and flexibility in the proper use of fiscal policy to support the government's administration, while continuing to promote various fiscal reforms to build fiscal resilience and maintain fiscal and economic 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. Your comments and suggestions would be most deeply appreciated.



Minister
Ministry of Finance

財政部 111 年重要施政

一、健全政府財政， 維護財政永續

- (一) 多元籌措預算財源
- (二) 落實集中支付管理
- (三) 強化債務管理
- (四) 加強地方財政輔導
- (五) 推動「財政收支劃分法」修法
- (六) 強化公股股權管理
- (七) 精進菸酒管理
- (八) 促進彩券產業穩健發展

四、多元開發運用， 活化國有資產

- (一) 積極活化創造資產價值
- (二) 結合目的事業主管機關及民間共同活化
- (三) 提供國有不動產興辦社會住宅
- (四) 加強清理被占用國有非公用不動產
- (五) 協同分工辦理海岸環境清理
- (六) 辦理國有非公用文化資產修復及管理維護
- (七) 加強辦理國有非公用不動產接管作業

二、建立合理稅制， 推動便民措施

- (一) 賡續推動法規修正
- (二) 營造鼓勵併購新創事業之租稅環境
- (三) 配合提供「產業創新條例」租稅優惠
- (四) 配合提供「後備軍人召集優待條例」租稅優惠
- (五) 賡續推動行動支付規劃租稅優惠措施
- (六) 推動遺產稅申報稅額試算便民服務
- (七) 推動各職類退職所得課稅制度趨於一致
- (八) 持續推廣使用雲端發票
- (九) 精進綜合所得稅結算申報措施

五、引進民間資金， 投入公共建設

- (一) 研修法規增加公共建設類別及投資模式
- (二) 加強招商媒合商機
- (三) 善用溝通平臺跨域合作
- (四) 提高促參教育訓練效益
- (五) 運用獎補助經費協助機關辦理促參案件
- (六) 規劃籌組履約爭議調解會快速解決履約爭議
- (七) 建置促參履歷制度

三、提供便捷通關， 強化邊境查驗

- (一) 強化邊境安全管理
- (二) 運用政府公有雲發展海關智能服務
- (三) 落實執行貿易救濟措施
- (四) 精進緝毒犬隊業務
- (五) 精進事後稽核人工智慧選案系統
- (六) 積極推動國際關務業務
- (七) 賡續加強洗錢防制業務
- (八) 優化通關實名認證機制
- (九) 運用科技強化貨物移動安全
- (十) 推動修正「海關進口稅則」
- (十一) 推動修正「關稅法」

六、推動各項協定， 加強國際交流

- (一) 積極洽簽租稅、關務及財政合作協定
- (二) 落實稅務資訊透明，強化跨境稅務合作
- (三) 促進國際財金交流合作

七、落實法規鬆綁， 強化投資動能

八、因應嚴重特殊傳染性肺炎 防疫紓困振興措施

Major Policies of the Ministry of Finance in 2022

I. Managing sound public finance and maintaining fiscal sustainability

1. Establishing multiple channels for the cultivation of financial resources
2. Implementing centralized disbursement management
3. Strengthening debt management
4. Enhancing local financial assistance and evaluation
5. Promoting the draft amendment of the Act Governing the Allocation of Government Revenues and Expenditures
6. Strengthening government-controlled enterprise management
7. Advancing the tobacco and alcohol administration
8. Improving the stable development of the Public Welfare Lottery

II. Establishing a Reasonable Tax System, Promoting Simple and Convenient Measures

1. Continuing to promote amendments of tax laws and regulations
2. Establishing a tax system that encourages mergers and acquisitions of startups
3. Providing tax incentives of the Statute for Industrial Innovation
4. Providing tax incentives of the Statute of Favors for Reservists Recall
5. Continuing to promote mobile payment with tax incentives
6. Promoting services for the Pre-calculation of Estate Tax Returns
7. Promoting equality in the taxation of retirement income for all occupational categories
8. Continuing to promote cloud invoicing
9. Enhancing measures for consolidated income tax returns

III. Providing a Facilitated Clearance Environment and Strengthening Border Enforcement

1. Strengthening border enforcement
2. Applying government cloud to develop intelligent Customs services
3. Implementing trade remedy measures
4. Refining operations of the Drug Detector Dog Team
5. Advancing the Artificial Intelligence Selection System of Post-Clearance Audit
6. Promoting international Customs affairs
7. Continual strengthening of antimoney laundering affairs
8. Optimizing the mechanism of Realname Authentication to improve Customs clearance procedures of express consignment
9. Applying IoT technology to monitor cargo movement to enhance safety of supply chain
10. Promoting the amendments to the Customs Import Tariff
11. Promoting the amendments to the Customs Act

IV. Diversified Development and Use to Revitalize National Assets

1. Actively revitalizing to create asset values
2. Cooperating with the competent authorities in charge of the businesses concerned and private sector to jointly revitalize
3. Providing national real estate to build social housing
4. Strengthening the clean-up of occupied national non-public use real estate
5. Assisting in coastal environment cleanup work through division of labor
6. Performing restoration, management, and conservation of national non-public use cultural heritage sites
7. Strengthening national non-public use real estate takeover operations

V. Attracting Private Investments in Infrastructure

1. Amending or enacting PPP-relevant laws and regulations, increasing public construction types and investment models
2. Strengthening investment opportunities and business opportunities to promote Public-Private-Partnership (PPP)
3. Utilizing communication platform for cross-boundary cooperation
4. Improving the effectiveness of participation promotion and training
5. Using awards and subsidies to assist the sponsoring agency in handling preparatory work for participation promotion cases
6. Organizing a dispute coordination committee to quickly resolve performance disputes and alleviate investment concerns
7. Establishing a system for PPP records

VI. Promoting the Conclusion of International Agreements and Enhancing International Exchanges and Cooperation

1. Promoting the conclusion of tax agreements, customs agreements, and international fiscal cooperation agreements; enhancing international cooperation
2. Implementing tax transparency; enhancing cross-border cooperation in tax matters
3. Promoting international fiscal and financial exchanges and cooperation

VII. Implementation of Financial Deregulation

VIII. MOF Measures for COVID-19 pandemic Prevention, Bailout, and Revitalization

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第一章 組織及人力概況

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。依據組織法規定本部掌理下列業務：

- 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

CHAPTER I: Organization and Workforce Profile

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:

- A. National treasury and disbursement management
- B. Taxation
- C. Customs
- D. National property
- E. Fiscal information
- F. Promotion of private participation in infrastructure projects
- G. Supervision of training institutes
- H. Handling of other affairs related to finances

壹、組織

本部主管全國財政，依財政部組織法、「財政部處務規程」、「財政部編制表」及相關特別法規規定，設下列單位及機關(構)：

一、部內單位

設綜合規劃司、國際財政司、推動促參司、秘書處、人事處、政風處、會計處、統計處及法制處等 9 個單位。法定編制員額為 213 人，含部長 1 人，特任；政務次長 2 人，職務比照簡任第十四職等；常務次長 1 人，職務列簡任第十四職等。110 年底本部預算員額為 230 人(職員 190 人、駐警 5 人、工友 8 人、技工 4 人、駕駛 4 人、聘用 16 人及約僱 3 人)。

二、本部所屬機關(構)部分

(一) 行政機關

設國庫署、賦稅署、關務署、國有財產署、臺北國稅局、高雄國稅局、北區國稅局、中區國稅局、南區國稅局、財政資訊中心 10 個三級機關，及直屬之四級機構財政人員訓練所。110 年底所屬行政機關預算員額 14,580 人(職員 12,261 人、工友 244 人、技工 178 人、駕駛 123 人、聘用及約僱 1,774 人)。

(二) 所屬金融、保險及生產事業機構

包括臺灣金融控股股份有限公司暨轄下子公司臺灣銀行股份有限公司、臺銀人壽保險股份有限公司、臺銀綜合證券股份有限公司、臺銀綜合保險經紀人股份有限公司，及臺灣土地銀行股份有限公司、中國輸出入銀行、臺灣菸酒股份有限公司、財政部印刷廠 9 個事業機構。所屬事業機構 110 年預算員額 22,319 人(正式職員 15,991 人，臨時職員 35 人及正式工員 6,293 人)。

I. Organization

The MOF governs national financial policies and comprises the below units and agencies (organizations) based on the Organic Act of the MOF, the Rules Governing the Functions and Assignments of the MOF, the Table of Organization of the MOF, and other relevant regulations.

A. Internal Departments

The MOF comprises nine departments: Department of Planning, Department of International Fiscal Affairs, Department for the Promotion of Private Participation, Department of Secretarial, Department of Personnel, Department of Civil Service Ethics, Department of Accounting, Department of Statistics, and Department of Legal Affairs. The statutory number of staff is 213, including one Minister, two specially appointed Political Deputy Ministers relevant to senior rank grade 14, one Administrative Deputy Minister with senior rank grade 14. The number of budgeted staff at year-end 2021 is 230 (with 190 regular staff, five security guards, eight manual workers, four technicians, four drivers, 16 auxiliary employees, and three contract-based employees).

B. Subordinate Organizations

1. Subordinate Administrations

The MOF comprises ten third-level subordinate administrations: National Treasury Administration, Taxation Administration, Customs Administration, National Property Administration, National Taxation Bureau of Taipei, National Taxation Bureau of Kaohsiung, National Taxation Bureau of the Northern Area, National Taxation Bureau of the Central Area, National Taxation Bureau of the Southern Area, Fiscal Information Agency, and one fourth-level Training Institute. The number of budgeted staff at year-end 2021 is 14,580 (with 12,261 regular staff, 244 manual workers, 178 technicians, 123 drivers, and 1,774 contract-based and auxiliary employees).

2. Subordinate Financial, Insurance, and Production Enterprises

The MOF comprises nine public enterprises: Taiwan Financial Holdings Co., Ltd., Bank of Taiwan, Bank Taiwan Life Insurance Co., Ltd., Bank Taiwan Securities Co., Ltd., Bank Taiwan Insurance Brokers Co., Ltd., Land Bank of Taiwan, The Export-Import Bank of the Republic of China, Taiwan Tobacco and Liquor Corporation, and Printing Plant, MOF. The number of budgeted staff in year 2021 is 22,319 (with 15,991 regular staff, 35 temporary workers, and 6,293 official workers).

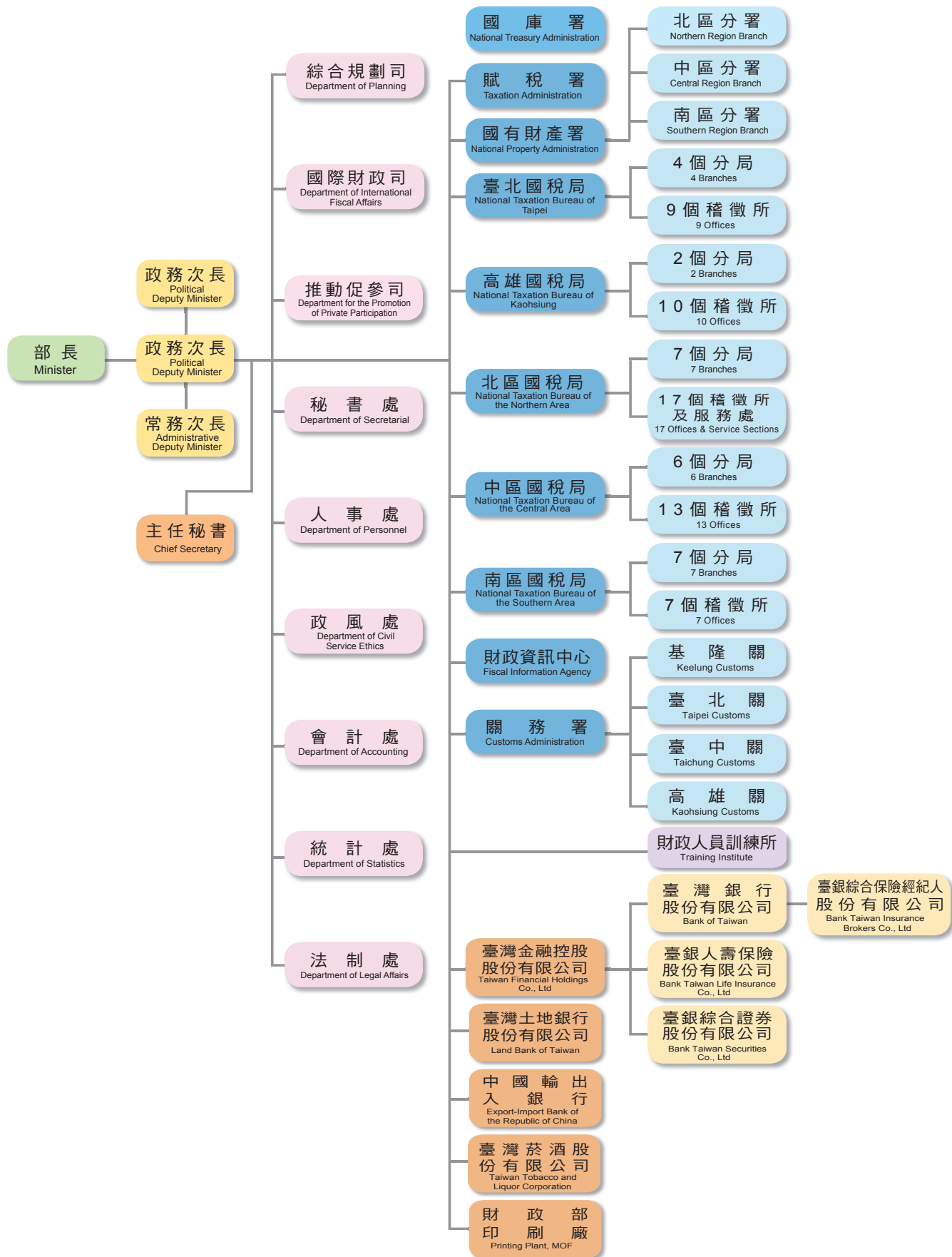


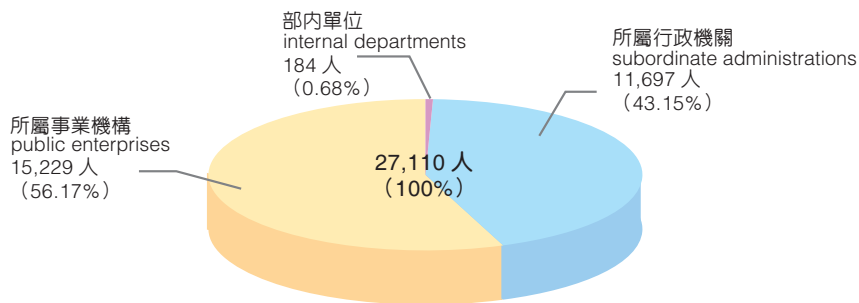
圖 1 本部暨所屬機關(構)組織系統圖
Chart 1 Organization of the MOF

貳、人 力

本部暨所屬各機關(構)，110 年底正式職員實有員額 27,110 人。

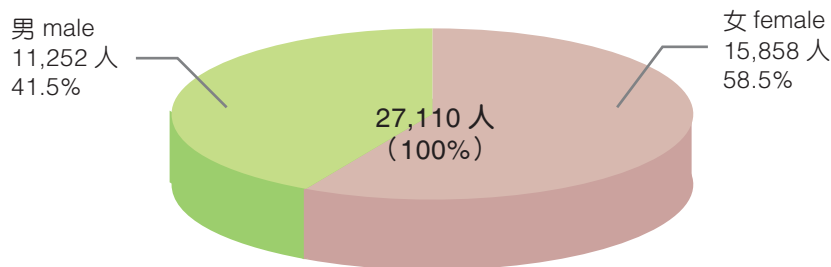
一、依機關別

本部部內單位正式職員實有 184 人，占 0.68%；所屬行政機關 11,697 人，占 43.15%；所屬事業機構 15,229 人，占 56.17%。



二、依男女性別

本部及所屬機關(構)男性職員 11,252 人，占總員額 41.50%；女性 15,858 人，占 58.50%。



三、平均年齡

本部及所屬機關(構)職員平均年齡為 46 歲。其中部內單位平均年齡為 48 歲；所屬行政機關及所屬事業機構為 45 歲。

四、依學歷別

本部及所屬機關(構)職員，具博士學歷者 99 人，占 0.37%；具碩士學歷者 8,387

人，占 30.94%；具大學學歷者 15,369 人，占 56.69%；具專科學歷者 2,641 人，占 9.74%；高中職以下及其他學歷者 614 人，占 2.26%。

II. Workforce Profile

At year-end 2021, the number of regular staff of the MOF, including its subordinate organizations, is 27,110.

A. By Agency

The number of regular staff of internal departments is 184 (0.68%), while those at its subordinate administrations and public enterprises are 11,697 (43.15%) and 15,229 (56.17%), respectively.

B. By Gender

The MOF and its subordinate organizations, collectively, have 11,252 male staff (41.50%) and 15,858 female staff (58.50%).

C. By Average Age

The overall average age of staff at the MOF is 46, with an average age of 48 for those of internal departments, and 45 for those at subordinate administrations and public enterprises.

D. By Education Level

At the MOF, including its subordinate administrations and public enterprises, there are a total of 99 staff members with a Doctor's degree (0.37%), 8,387 staff with a Master's degree (30.94%), 15,369 staff with a Bachelor's degree (56.69%), 2,641 staff with an associate degree (9.74%), and 614 staff with a high school or vocational school degree or below (2.26%).

第二章 施政概況

壹、國庫業務

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出納管理等事項。

國民政府奠都南京後，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財政部國庫署組織法，擴大編制，70 年 7 月 22 日修正公布財政部國庫署組織條例。

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，財政部國庫署（下稱國庫署）承受隨業務移撥原財政廳之省級公務人員，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 日令公布修正財政部國庫署組織條例，增設 1 組。為應 93 年 7 月 1 日新設行政院金融監督管理委員會（下稱金管會），國庫署接辦原由本部金融局及保險司負責之部分業務。

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

CHAPTER II: Business Overview

I. National Treasury

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 Organizational Act of the 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.

一、主要工作

- (一) 廣籌歲入財源支應政府施政，降低赤字比率謀求財政健全。
- (二) 健全各級公庫制度，提升政府財務效能。
- (三) 強化集中支付管理，確保庫款支付安全。
- (四) 運用國債政策，調節財政收支，確保經濟安定。
- (五) 合理劃分各級政府財政收支，輔導地方財政。
- (六) 公益彩券發行管理。
- (七) 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。
- (八) 強化菸酒管理機制，提升管理效能。

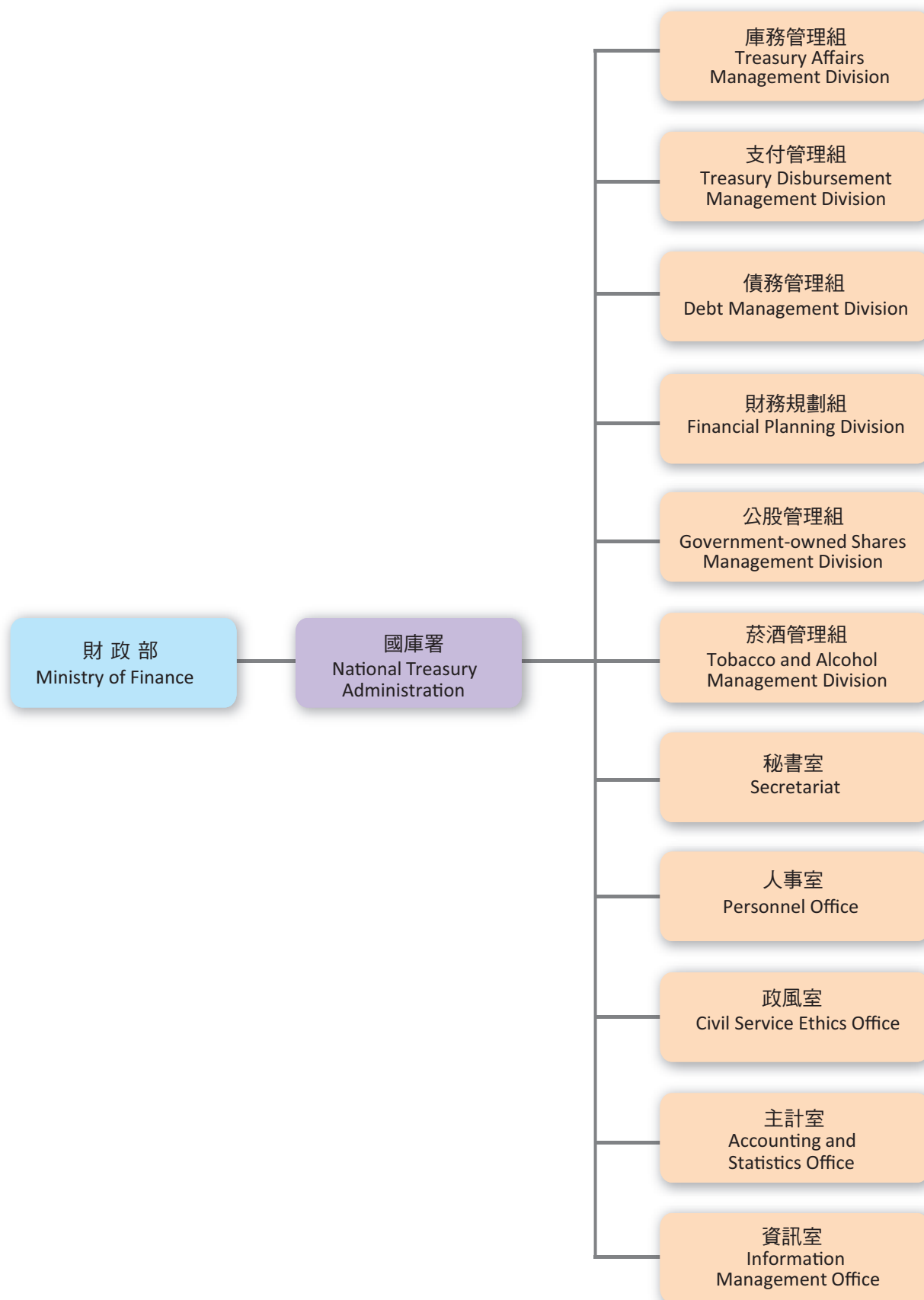


圖 2 國庫行政組織系統

Chart 2 Organization of the National Treasury Administration

A. 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.

二、重要業務統計

B. Statistics of Major Work

(一) 各級政府歲入歲出淨額

110 年度雖嚴重特殊傳染性肺炎疫情之相關補償金與紓困救助等支出增加，惟稅課收入亦大幅增加，各級政府歲入、歲出淨額分別增至新臺幣（下同）3 兆 3,211 億元、3 兆 3,603 億元，收支相抵後差短縮減為 391 億元。

1. Net Government Revenues and Expenditures of All Levels

Despite the compensations and relief subsidies related to COVID-19 both increasing in 2021, tax revenues have also noticeably risen. The government revenues and expenditures of all levels increased to NT\$3,321.1 billion and NT\$3,360.3 billion respectively, so the gap between revenues and expenditures reduced to NT\$39.1 billion.

表 1 各級政府歲出歲入淨額表

Table 1 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
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	-25.0
2018	2,848.6	2,845.5	3.1
2019	2,931.9	2,911.6	20.2
2020	3,036.1	3,242.0	-205.9
2021	3,321.1	3,360.3	-39.1

附註：資料為決算數。

Note : The figures are final accounts.

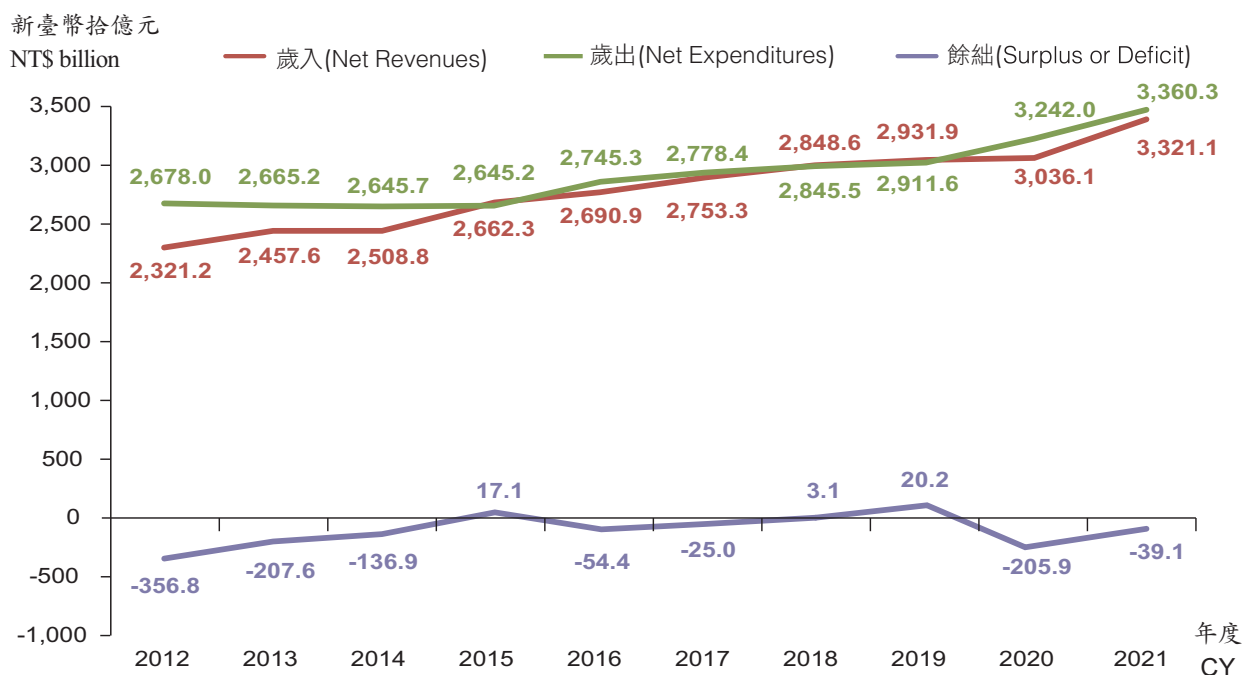


圖 3 各級政府歲出歲入淨額趨勢

Chart 3 Trends in Net Government Revenues and Expenditures of All Levels

(二) 各級政府歲入淨額結構

各級政府歲入淨額以稅課收入為主要來源，110 年度因徵起數大幅成長，稅課收入占比上升至 82.6%，較 109 年度增加 7.2 個百分點。

2. Net Government Revenues Structure of All Levels

In 2021, revenues from taxes were the major source of net government revenues of all levels. Due to noticeably raised tax collected in 2021, the proportion of tax revenue rose to 82.6%, higher than 2020 by 7.2 percentages points.

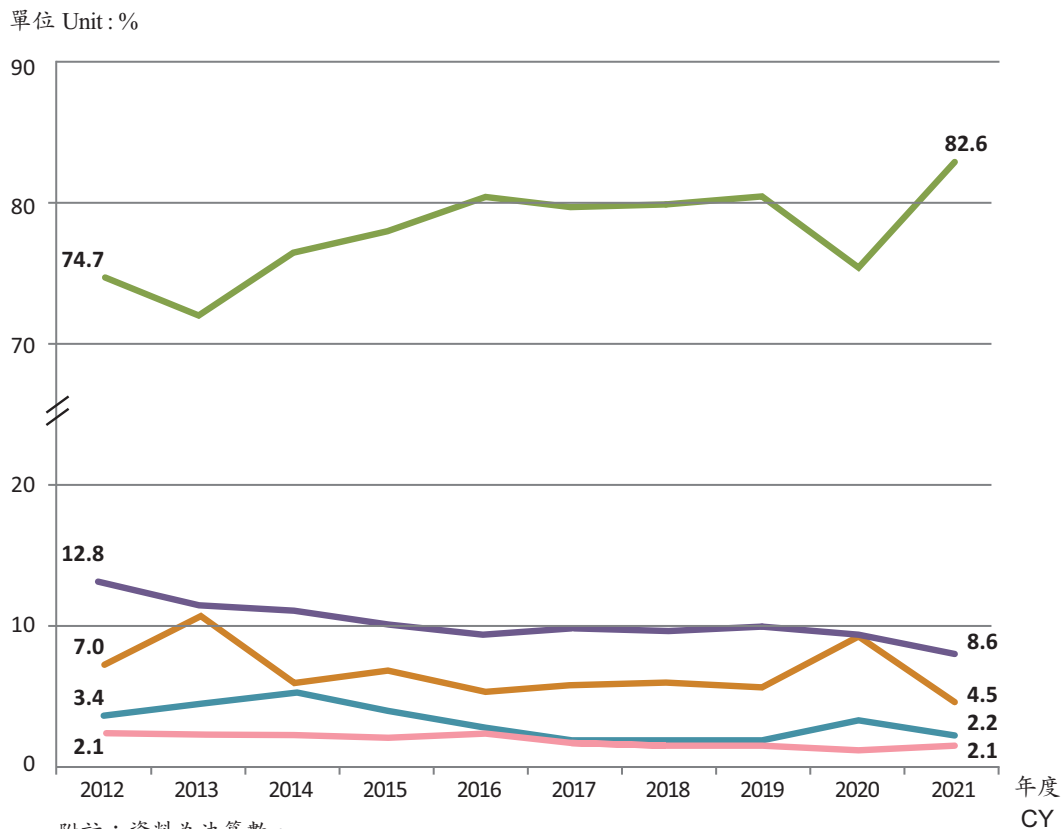


圖 4 各級政府歲入淨額結構趨勢

Chart 4 Trends in Net Government Revenues Structure of All Levels

(三) 各級政府歲出淨額結構

110 年度各級政府歲出淨額，以社會福利支出、教育科學文化支出及經濟發展支出所占比重較高，分占 23.7%、23.3% 及 16.9%；相較 101 年度以來，以社會福利支出、經濟發展支出比重各增加 3.5 個與 1.8 個百分點較多，而退休撫卹支出、債務支出比重則各減少 2.1 個與 1.9 個百分點。

3. Net Government Expenditures Structure of All Levels

In 2021, the three larger shares of net government expenditures of all levels were expenditures for (I) social welfare, (II) education, science, and culture, as well as (III) economic development, accounting for 23.7%, 23.3% and 16.9% of expenditures respectively. Compared with 2012, expenditures for (I) and (III) have increased by 3.5 and 1.8 percentage points, whereas expenditures for retirement and condolence and expenditures for obligations have decreased by 2.1 and 1.9 percentage points.

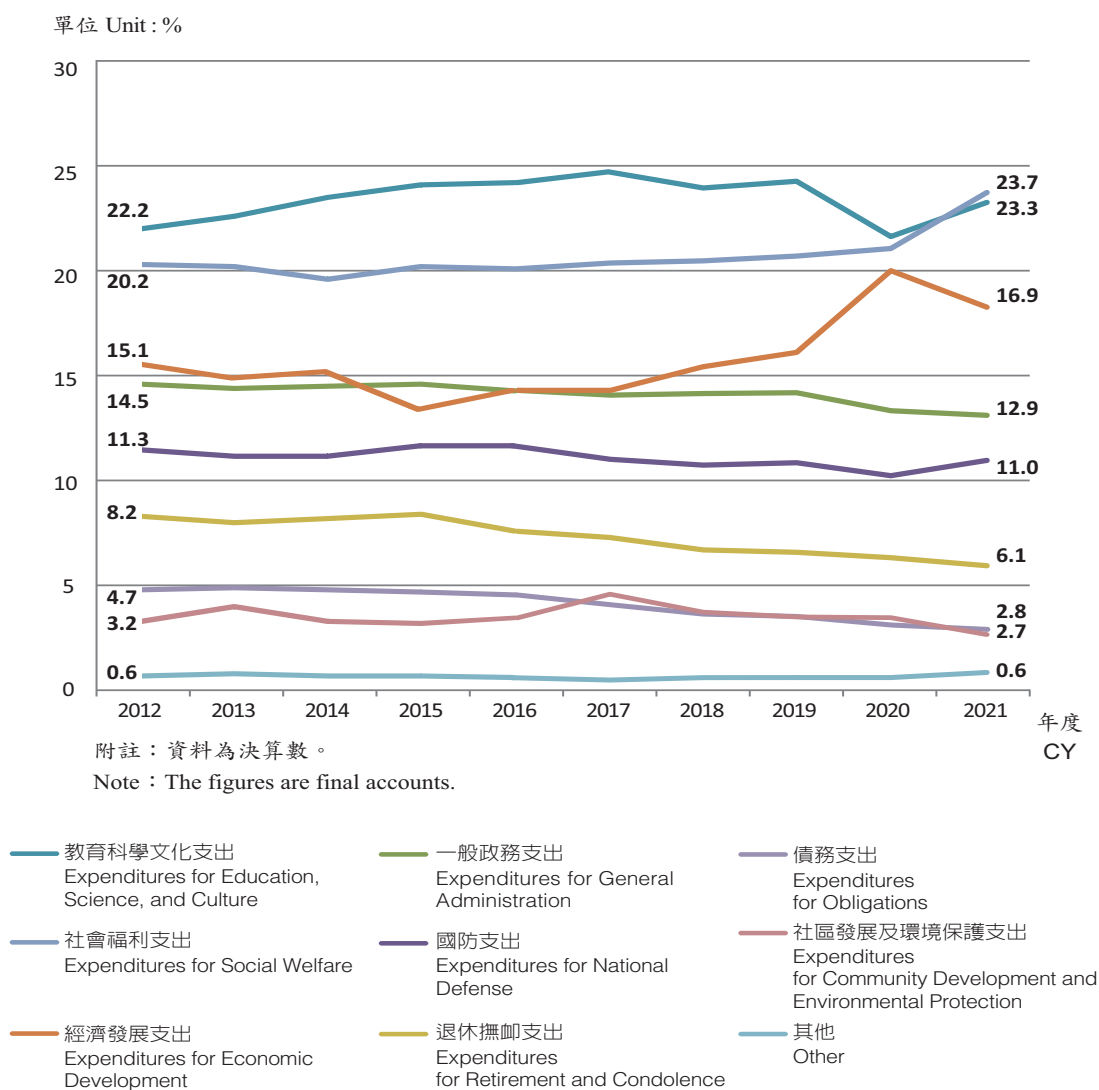


圖 5 各級政府歲出淨額結構趨勢

Chart 5 Trends in Net Government Expenditures Structure of All Levels

(四) 中央政府財政收支

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 年度至 108 年度中央政府總決算歲入歲出賸餘分別 1,109 億元及 1,207 億元；109 年度受嚴重特殊傳染性肺炎疫情影響，稅收雖短少，非稅課收入受惠 5G 釋照收入及地上權權利金執行優於預期，總決算歲入歲出仍有賸餘 1,303 億元。110 年度受惠景氣回溫及遞延稅款繳庫，稅課收入較預算數增加 3,253 億元，使總預算由差短 824 億元反轉為賸餘 2,979 億元，創歷年最高。

4. Revenues and Expenditures of the Central Government

In 2012 and 2013, due to the impact of the European debt crisis and stagnation of the global economy, our deficit expanded. However, by virtue of economic recovery and the concrete achievements brought by the adjustment of taxation which we have promoted since 2014, the deficit has been substantially reduced. The Final Accounts of the Central Government boasted a surplus of NT\$110.9 billion for 2018 and NT\$120.7 billion for 2019. As for 2020, increased tax revenue is not an expectation due to the impact of the COVID-19. However, thanks to the outperformance in the execution of 5G (5th generation mobile network) frequency licensing fees and public property revenues, non-tax revenue overall exceeds expectations. The budget achieving rate of annual revenues is over 100%, and there is still a surplus of NT\$130.3 billion for 2020. Thanks to the economic recovery and tax revenue deferred, tax revenue increased by NT\$325.3 billion, rendering the General Budget from a deficit of NT\$82.4 billion to a surplus of NT\$297.9 billion.

表 2 中央政府財政收支
Table 2 Revenues and Expenditures of the Central Government

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
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	2,076.5	1,955.8	120.7
2020	2,169.6	2,039.4	130.3
2021	2,387.0	2,089.1	297.9

附註：表列數據為中央政府總預算執行結果。

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. 101 年度至110年度為審定決算數。

Notes: Figures in the table listed were from the execution of the Central Government General Budget.

1. According to the Budget Act, annual revenues exclude debt raising and revenues from the surplus from the previous year. Expenditures exclude debt repayment.
2. 2012~2021: Final Audit Accounts of the Central Government, edited by the National Audit Office.

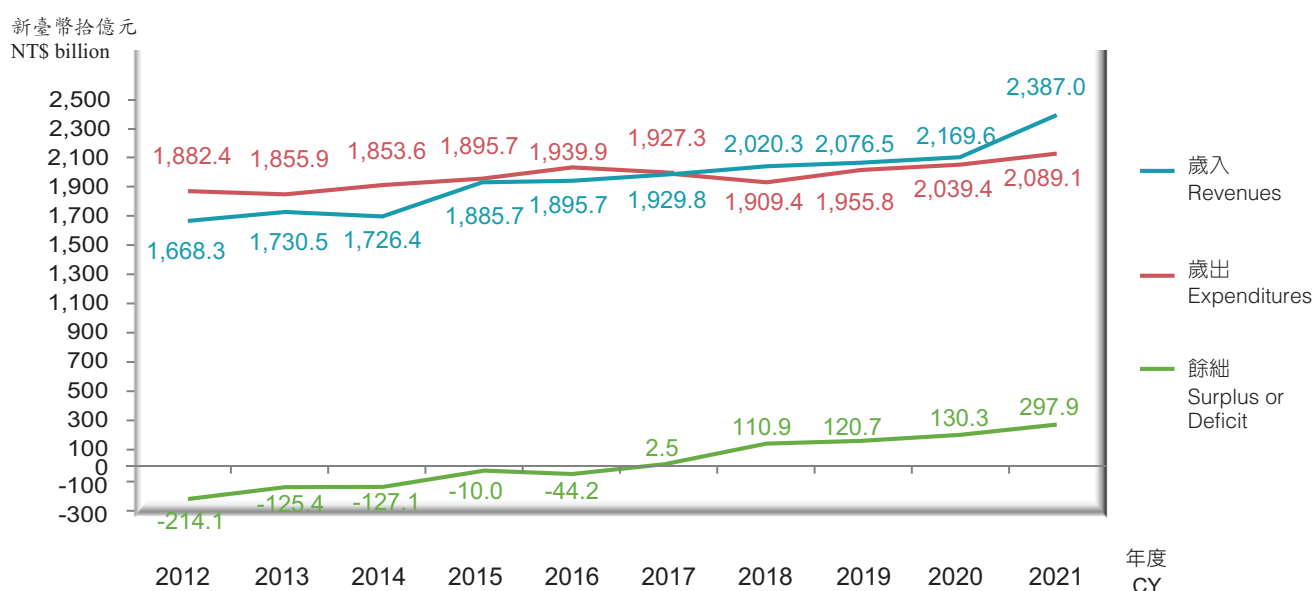


圖 6 中央政府財政收支趨勢

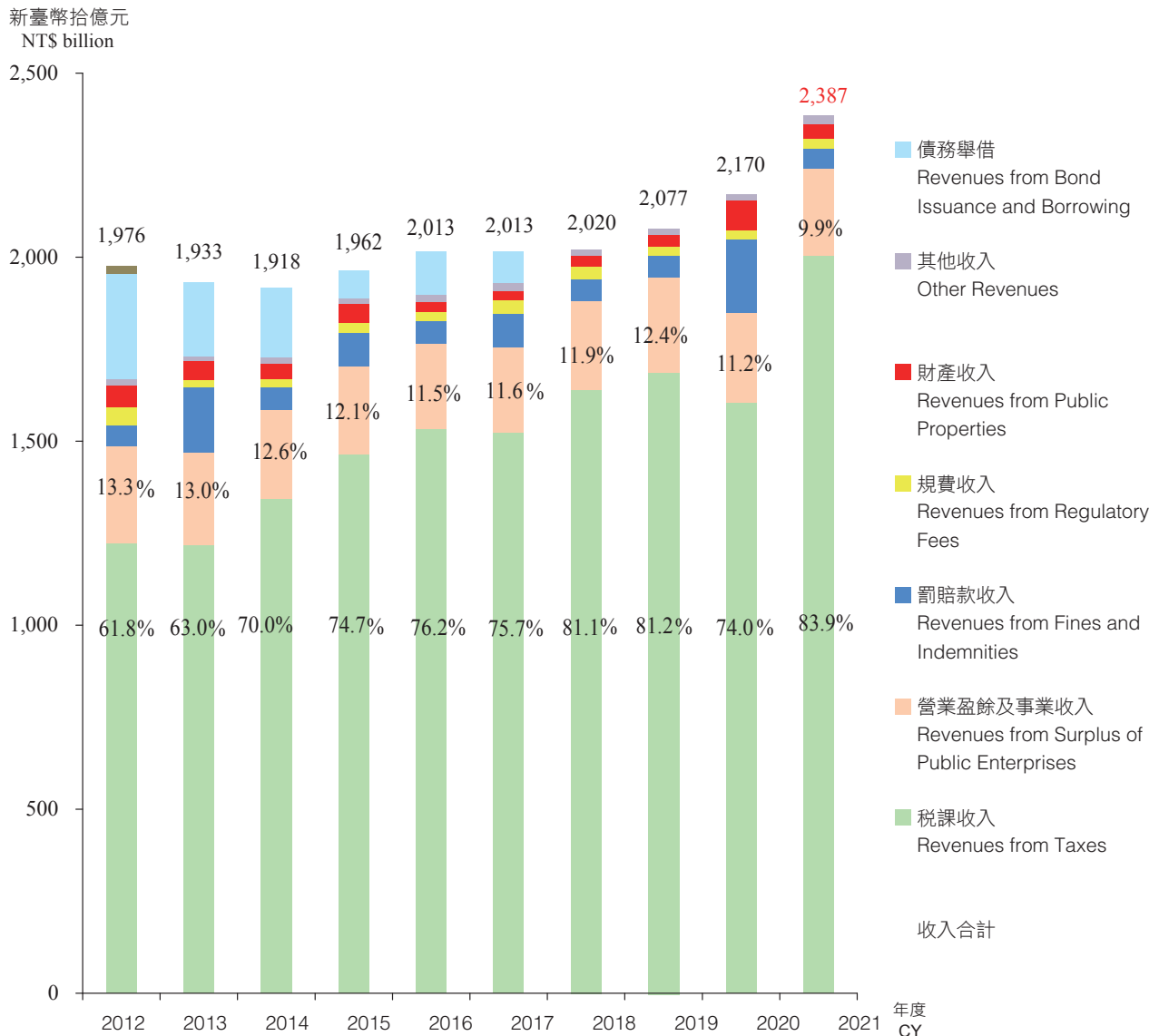
Chart 6 Trends in Revenues and Expenditures of the Central Government

(五) 中央政府收入結構

中央政府財政收入以稅課收入為大宗，占全部收入比率由 101 年度之 61.8% 成長至 110 年度之 83.9%。過去 10 年中央政府總預算收入狀況如下：

5. Structure of the Revenues of the Central Government

Tax revenue is the main source of the Central Government budget revenues. The ratio of tax revenue to total revenue (including financing) increased from 61.8% in 2012 to 83.9% in 2021. Changes in the revenues structure of the Central Government General Budget for the past decade are shown below.



附註：「收入」為歲入、債務舉借及移用以前年度歲計贖餘。

Notes: Revenues of the Central Government include annual revenues, debt raising, and revenues from the previous year.

圖 7 中央政府收入結構

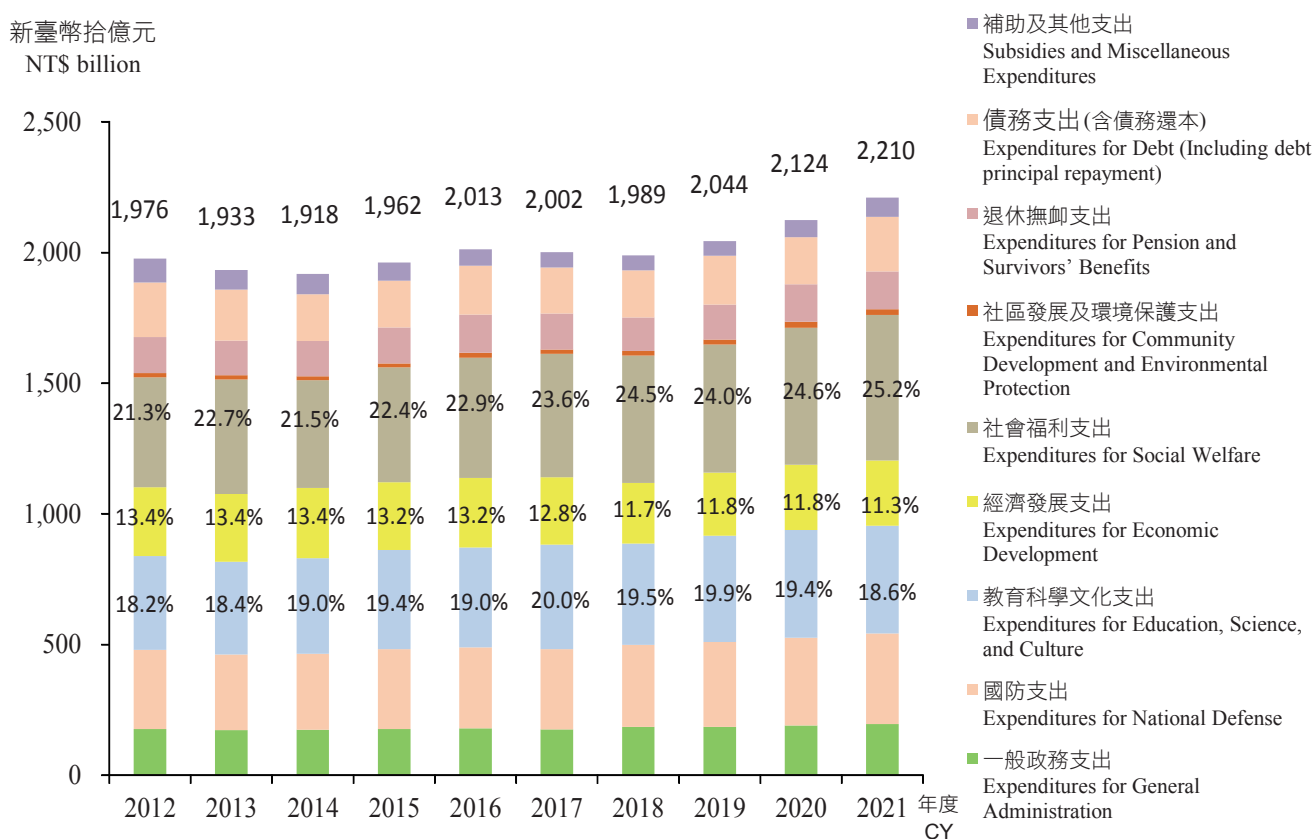
Chart 7 Structure of the Revenues of the Central Government

(六) 中央政府支出結構

近 10 年來，教育科學文化及社會福利支出占政府總支出逐年增加，由 101 年度 39.5% 上升至 110 年度 43.8%，顯示政府施政重心在建構優質教育環境及擴大照顧弱勢族群。

6. Structure of the Expenditures of the Central Government

In the past 10 years, the ratio of the expenditures on education, science, culture, and social welfare to the total government expenditure has gradually increased from 39.5% in 2012 to 43.8% in 2021, indicating that the focus of the policy of the central government is on building up a high-quality educational environment and broadening the scope of care for the disadvantaged members of society.



附註：「支出」為歲出及債務還本數。

Notes: Expenditures of the Central Government include annual expenditures and debt principal repayment.

圖 8 中央政府支出結構

Chart 8 Structure of the Expenditures of the Central Government

(七) 中央政府 1 年以上公共債務舉借概況

近 10 年來，中央政府舉借之 1 年以上公共債務，均用於籌集建設資金，支應國家重大建設。107 年度至 110 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。

7. Issuance of Central Government Debt with a Maturity of One Year or Longer

Over the past decade, all public debt incurred by the central government with a maturity of one year or more have been utilized to finance major national construction projects. No amount of the central government debt has been incurred for the central government general budget from 2018 to 2021, as a result of proper execution of the annual revenues and expenditures.

表 3 中央政府 1 年以上公共債務舉借概況

Table 3 Issuance of Central Government Debt with a Maturity of One Year or Longer

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
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%
2020	0	2,078	0.00%
2021	0	2,136	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 101 年度至 110 年度係決算審定數。

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 Paragraph 7, Article 5, of the Public Debt Act.

2. The source of the amount of central government debt:

2012~2021: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

3. Expenditures in this table are the amount of budget.

單位：新臺幣拾億元
Unit: NT\$ billion

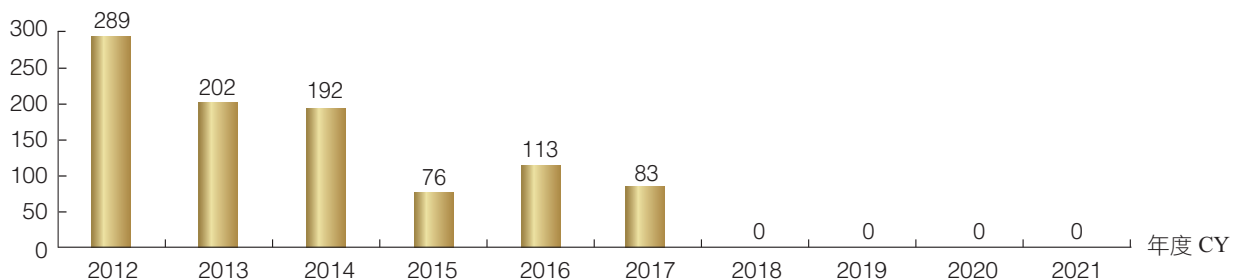


圖 9 中央政府舉借債務數額

Chart 9 Central Government's Outstanding Debt

(八) 中央政府 1 年以上公共債務未償餘額占國內生產毛額百分比

截至 110 年底，中央政府 1 年以上公共債務未償餘額 5 兆 7,097 億元，占國內生產毛額 26.30%。

8. Outstanding Debt with a Maturity of One Year or Longer of the Central Government as a Percentage of GDP

As of the end of 2021, the central government's outstanding debt with a maturity of one year or longer totaled NT\$5,709.7 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 26.30%.

表 4 中央政府 1 年以上公共債務未償餘額占國內生產毛額百分比

Table 4 Outstanding Debt with a Maturity of One Year or Longer 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
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	18,375	29.24%
2019	5,328	18,909	28.18%
2020	5,537	19,799	27.97%
2021	5,710	21,711	26.30%

附註：1. 本表不含外債。
2. 本表 101 年度至 110 年度為決算審定數。
3. 國內生產毛額資料來源：行政院主計總處。

Notes: 1. External debt is not included.
2. 2012~2021: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.
3. Data source for GDP: Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan.

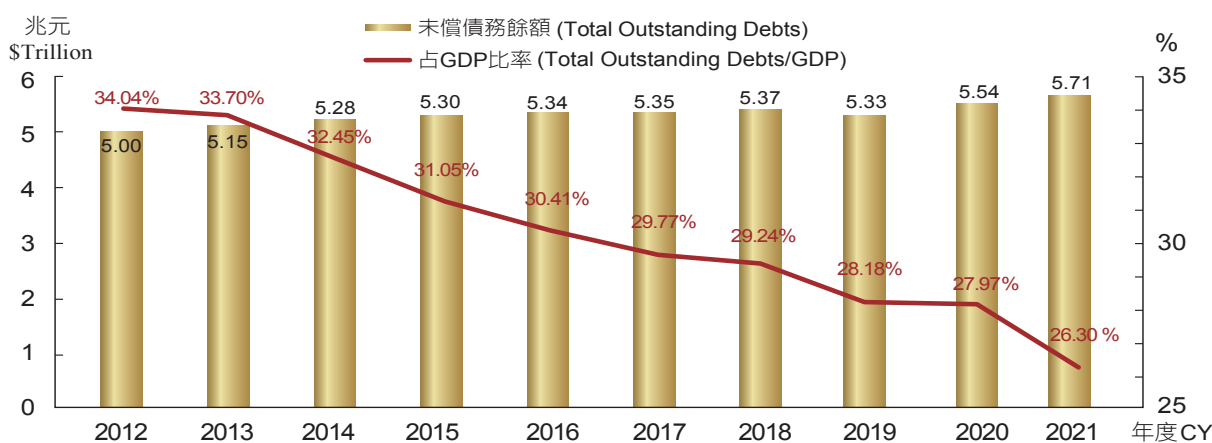


圖 10 中央政府債務未償餘額

Chart 10 Central Government's Outstanding Debt

(九) 中央政府債務還本付息占國內生產毛額百分比

截至 110 年底，中央政府債務還本付息占國內生產毛額 0.96%。

9. Repayments of the Principal and Interest of Central Government Debt as a Percentage of GDP

As of the end of 2021, the repayments of the principal and interest of Central Government Debt as a percentage of GDP stood at 0.96%.

表 5 中央政府債務還本付息占國內生產毛額百分比

Table 5 Repayments of the Principal and Interest of Central Government Debt as a Percentage of GDP

單位：新臺幣拾億元；%
Unit：NT\$ billion；%

年度 CY	債務還本 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
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	102	176	17,983	0.98
2018	79	100	180	18,375	0.98
2019	89	98	186	18,909	0.99
2020	85	95	180	19,799	0.91
2021	120	88	208	21,711	0.96

附註：1. 本表 101 年度至 110 年度為決算審定數。

2. 表列還本數不含中央政府債務基金編列之償還數。

Notes：1. 2012~2021: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

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

(十) 各級政府 1 年以上公共債務未償餘額

近年來，政府積極推動各項重大公共建設，期以導引民間投資的增加，進而帶動總體經濟成長。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。

10. Outstanding Public Debt with A Maturity of One Year or Longer of All Levels of Government

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 national economy. Moreover, under such circumstances as where the substantial revenue of the government fails to grow correspondingly, and the government's debt with a maturity of one year or longer gradually increases year by year, it shall still comply with the debt limits in the Public Debt Act.

表 6 各級政府 1 年以上公共債務未償餘額

Table 6 Outstanding Public Debt with A Maturity of One Year or Longer of All Levels of Government

單位：新臺幣拾億元；%
Unit: NT\$billion; %

年度 CY	中央 Central Govt.	直轄市 Special Municipalities	縣(市) County and City Govts.	鄉(鎮、市) Township/Towns	合計 Total	各級政府債務未償餘額/前3年 國內(國民)生產毛額平均數% Total Outstanding Debts /GDP (GNI) average over the previous 3 years (%)
2012	4,996	570	187	2	5,754	40.68
2013	5,146	607	185	1	5,940	40.29
2014	5,276	650	168	1	6,095	41.36
2015	5,296	669	164	1	6,130	39.80
2016	5,339	709	159	1	6,208	38.34
2017	5,353	698	156	0	6,207	36.60
2018	5,374	706	152	0	6,232	35.55
2019	5,328	711	149	0	6,188	34.43
2020	5,537	717	146	0	6,400	34.74
2021	5,710	703	139	0	6,551	34.43

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

2. 101 至 109 年皆為審定決算數，110 年中央政府為審定決算數，地方政府為自編決算數

3. 101 年至 102 年為前 3 年度國民所得毛額平均數，103 年至 110 年為前 3 年度國內生產毛額平均數。

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

2. 2012-2020: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan.

2021: Final audit accounts for the central government, edited by the National Audit Office, Control Yuan. Estimated final account for local governments.

3. From 2012 to 2013 is the amount of total outstanding debt/ (average of GNI for the previous three years). 2014 to 2021 is the amount of total outstanding debt/ (average of GDP for the previous three years).

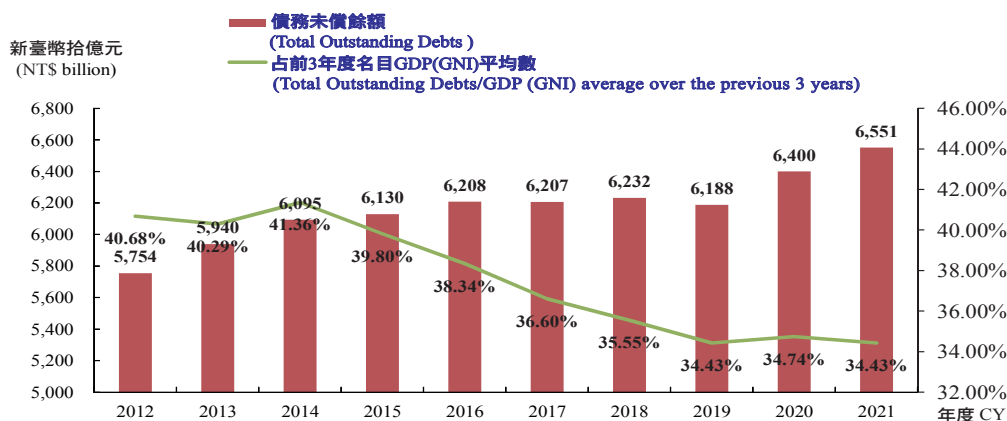


圖 11 各級政府債務未償餘額

Chart 11 Outstanding Debt of All Levels of Government

(十一) 中央政府社會福利支出結構

中央政府社會福利支出由 101 年度 4,201 億元增加至 110 年度之 5,567 億元，110 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 94.97%。

11. Structure of Social Welfare Expenditures of the Central Government

The social welfare expenditures of the central government have increased consistently, from NT\$420.1 billion in 2012 to NT\$556.7 billion in 2021. Among them, “Social Insurance Expenditure” and “Welfare & Service Expenditure” account for 94.97% of the central government social welfare expenditures.

表 7 中央政府社會福利支出結構

Table 7 Structure of 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
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	117.7	1.6	17.5	490.3	25.07%
2020	375.1	8.7	120.0	1.6	18.0	523.4	25.66%
2021	403.3	8.6	125.4	1.6	17.8	556.7	26.65%

附註：101 至 110 年度：審定決算數。

Sources：2012~2021: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(十二) 發行公益彩券挹注社會福利財源概況

110 年度公益彩券銷售金額為 1,328.5 億元，彩券盈餘分配數為 302.26 億元，計分配衛生福利部 136.02 億元、中央健康保險署 15.11 億元及地方政府 151.13 億元挹注國民年金、全民健保及地方政府社會福利財源。

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

The sales of the Public Welfare Lottery in 2021 were NT\$132.85 billion. The lottery distributed surplus was NT\$30.22 billion, of which NT\$13.6 billion was distributed to the Ministry of Health and Welfare, NT\$1.5 billion to the National Health Insurance Administration, and NT\$15.11 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.

表 8 發行公益彩券盈餘分配及銷售金額

Table 8 Accumulated Sales and Amounts of Distributed Surpluses of the Public Welfare Lottery from 2000 to 2021

單位：新臺幣拾億元
Unit: NT\$ billion

項目 Item 年度 CY	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)
	45%	5%	50%		
2000~2020	223	24.88	249.57	497.45	1,913.19
2021	13.6	1.5	15.11	30.22	132.85
總計 Accumulated Total	236.61	26.38	264.68	527.67	2,046.04

(十三) 菸酒市場占有概況

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：

13. Overview of the Market Share of Tobacco and Alcohol Products

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

表 9 國產及進口紙菸類總量

Table 9 Total Amount of Domestic and Imported Cigarettes

單位：千支
Unit: One thousand pcs.

年度 CY	產品 Products	紙菸類 Cigarettes								
		國產 Domestic			進口 Imported			小計 Subtotal		
		數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%
2012		21,967,404	58.87	6.10	15,347,217	41.13	-7.65	37,314,621	100.00	-0.03
2013		22,038,542	57.31	0.32	16,418,958	42.69	6.98	38,457,500	100.00	3.06
2014		21,570,931	54.78	-2.12	17,805,245	45.22	8.44	39,376,176	100.00	2.39
2015		22,095,743	59.67	2.43	14,932,081	40.33	-16.14	37,027,824	100.00	-5.96
2016		25,584,893	67.54	15.79	12,295,101	32.46	-17.66	37,879,994	100.00	2.30
2017		32,863,310	84.94	28.45	5,828,460	15.06	-52.60	38,691,770	100.00	2.14
2018		31,991,893	83.85	-2.65	6,162,308	16.15	5.73	38,154,201	100.00	-1.39
2019		31,226,809	85.58	-2.39	5,262,170	14.42	-14.61	36,488,979	100.00	-4.36
2020		28,738,943	82.88	-7.97	5,937,271	17.12	12.83	34,676,213	100.00	-4.97
2021		32,361,460	82.55	12.61	6,840,763	17.45	15.22	39,202,223	100.00	13.05

資料來源：1. 國產數據資料(含外銷數量)：依據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)：依據關務署提供之資料。

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

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

表 10 國產及進口酒類總量

Table 10 Total Amount of Domestic and Imported Alcohol

單位：千支
Unit: One thousand pcs.

年度 CY	產品 Products	紙菸類 Cigarettes								
		國產 Domestic			進口 Imported			小計 Subtotal		
		數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%
2012		5,449,713	70.95	6.87	2,231,334	29.05	2.08	7,681,047	100.00	5.43
2013		5,035,725	69.27	-7.60	2,233,968	30.73	0.12	7,269,693	100.00	-5.36
2014		5,153,725	66.95	2.34	2,543,712	33.05	13.87	7,697,436	100.00	5.88
2015		5,151,966	65.97	-0.03	2,657,197	34.03	4.46	7,809,163	100.00	1.45
2016		5,053,079	64.22	-1.92	2,815,474	35.78	5.96	7,868,553	100.00	0.76
2017		5,074,808	63.47	0.43	2,920,231	36.53	3.72	7,995,039	100.00	1.61
2018		4,887,968	62.72	-3.68	2,904,794	37.28	-0.53	7,792,762	100.00	-2.53
2019		4,696,621	60.57	-3.91	3,057,476	39.43	5.26	7,754,097	100.00	-0.50
2020		4,622,874	58.06	-1.57	3,339,884	41.94	9.24	7,962,757	100.00	2.69
2021		4,120,221	53.07	-10.87	3,643,181	46.93	9.08	7,763,402	100.00	-2.50

資料來源：1. 國產數據資料(含外銷數量)：依據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)：依據關務署提供之資料。

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

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

三、一年來重要業務概況

1. 配合行政院主計總處預算作業，完成 111 年度中央政府總預算案、海空戰力提升計畫採購與嚴重特殊傳染性肺炎防治及紓困振興特別預算第 3 次及第 4 次追加預算案財源籌措
 - (1) 完成 111 年度中央政府總預算案財源籌措，並經總統 111 年 2 月 18 日公布，歲入 2 兆 2,670 億元，歲出 2 兆 2,511 億元，歲入歲出餘絀 159 億元，加計債務還本數 960 億元，以債務舉借數 440 億元及移用以前年度歲計賸餘 361 億元支應。
 - (2) 完成海空戰力提升計畫採購 (111 年度至 115 年度) 特別預算案財源籌措，並經總統 111 年 1 月 28 日公布，歲出 2,370 億元，以舉借債務支應。
 - (3) 完成嚴重特殊傳染性肺炎防治及紓困振興特別預算 (109 年 1 月 15 日至 111 年 6 月 30 日) 第 3 次及第 4 次追加預算案財源籌措，並分別經總統 110 年 7 月 2 日、12 月 29 日公布，加計原預算及各次追加預算歲出計 8,393 億元，以舉借債務 8,093 億元及移用以前年度歲計賸餘 300 億元支應。
2. 完成菸酒管理相關法規修正
 - (1) 為強化認證管理及配合實務需要，110 年 1 月 18 日修正發布「財政部優質酒類認證評審基準－其他再製酒類」；110 年 8 月 18 日修正發布「財政部優質酒類認證作業要點」第 9 點規定。
 - (2) 為提升菸酒事業保有個資之管理及強化個資外洩通報機制，110 年 10 月 26 日修正發布「菸酒事業個人資料檔案安全維護管理辦法」部分條文。
 - (3) 為簡化進口酒類申辦作業及因應疫情，110 年 7 月 29 日修正發布「進口酒類查驗管理作業要點」。
3. 精進國庫支付業務
 - (1) 國庫電子支付限制金額自 110 年 4 月 6 日起調高為 1,000 萬元，另將各機關人事費及補助費支出不限制電子支付金額存入指定帳戶擴大至所有用途別科目，提升國庫支付效能。
 - (2) 110 年 8 月建置各機關電子郵件信箱 e 化控管清查及定期檢核機制，提升系統使用效益，強化內部控制。
 - (3) 110 年 10 月實施精進稅費 e 化代繳作業及收費機關 (構) 指定代繳帳戶資料異動維護機制，簡化各機關作業程序，且嗣後收費機關 (構) 變更代繳帳戶均可一體適用，擷節系統重複建置成本，提升財務效能。
 - (4) 110 年 11 月辦理人工支付作業緊急應變備援演練，強化政府緊急應變能力，確保國庫支付作業不中斷。
4. 強化地方政府債務管制措施
為強化債務管理措施，據「直轄市及縣 (市) 政府債務分級管理機制」落實監督地

方政府債務增減變化情形，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。截至 110 年 12 月底，債務比率超限之宜蘭縣及苗栗縣均依行政院核定償債計畫償還債務，其中宜蘭縣長期債務比率業降至債務預警 (45%) 以下。

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。

(1) 第一階段：109 年 12 月 23 日公告 110 年度全年各月公債發行年期及國庫券發行天期，暨 110 年度第 1 季各月發行金額、標售日及發行日等資料明細。

(2) 第二階段：110 年度按季於 3 月 23 日、6 月 23 日及 9 月 23 日，公告次一季各月發行金額、標售日及發行日等資料明細。

6. 推動行政院公營事業民營化基金退場

為配合國家發展委員會 (下稱國發會) 決議行政院公營事業民營化基金退場，衡酌疫情、經濟情勢及政府整體財政狀況統籌規劃基金退場期程，依「中央政府特種基金管理準則」規定，擬具基金裁撤計畫奉行政院 110 年 5 月 14 日核定同意，基金裁撤時點為 113 年 1 月 1 日。

7. 完成公股事業 110 年股東常會董事改選

110 年度兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司董事改選結果，順利圓滿完成，全力維護公股權益。

C. Major Improvements in 2021

1. The NTA Has Worked in Cooperation with the DGBAS to Complete the Preparation for Revenues of the 2022 Central Government General Budget Proposal and Special Budget Proposals as Scheduled

(1) The NTA completed the financing for the 2022 Central Government General Budget Proposal, which was promulgated by the President on February 18, 2022. The annual revenues and expenditures drawn were NT\$2,267.0 billion and NT\$2,251.1 billion, respectively, leading to a NT\$15.9 billion surplus. The debt repayment of NT\$96.0 billion with the surplus deducted left the financing demand to NT\$80.1 billion, which was funded by the NT\$36.1 billion surplus from previous fiscal years and NT\$44.0 billion debt borrowing.

(2) The NTA completed the financing for the Sea-Air Combat Power Improvement Plan Purchase Special Budget Proposal (2022 to 2026), which was promulgated by the President on January 28, 2022. The expenditure of this special budget NT\$237.0 billion will be funded by debt borrowing.

- (3) The NTA completed the financing for the 3rd and 4th Supplementary Special Budget Proposals of Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens promulgated by the President on July 2 and December 29, 2021, respectively, with an execution period from January 15, 2020, till June 30, 2022. Combined with its original budget and various supplementary budgets, the total expenditure of this special budget is NT\$839.3 billion, which will be funded by the NT\$30.0 billion surplus from the previous fiscal year and NT\$809.3 billion debt borrowing.
2. Completed Amendments to Regulations Concerning Tobacco and Alcohol Administration
 - (1) To strengthen certification management and to meet practical needs, the amendments to The MOF Standard for Evaluation of the Certification of Alcohol Quality—Other Reprocessed Alcoholic Beverages were promulgated on January 18, 2021. The amendment to Article 9 of Directions for the Operation of the Certification on the Certified Alcohol was promulgated on August 18, 2021.
 - (2) In order to enhance the security protection of personal information and strengthen the system of notification following the information leaks of the tobacco and alcohol business, several articles of the Regulations Governing Personal Information File Security Maintenance and Administration of Tobacco and Alcohol Business were amended on October 26, 2021.
 - (3) In order to simplify the application procedures of imported alcohol and cope with the COVID-19 pandemic, the amendments to several articles of the Directions for the Administrative Inspection of Imported Alcohol were promulgated on July 29, 2021.
 3. Improvement of the National Treasury Payment Services
 - (1) To improve the efficacy of National Treasury Payment, the limit amount of the Treasury electronic payment was raised to NT\$10 million on April 6, 2021, and the scope under which the designated accounts are used to receive unlimited electronic payment amount was expanded from agencies' personnel expenses, bonuses, and subsidies to accounts for all objectives.
 - (2) In August 2021, an e-checking and a regular review mechanism of email addresses of agencies were established to improve the efficacy of the system and strengthen internal control.
 - (3) The improvements to both the e-processing mechanism for taxes and expenses payment and the maintenance mechanism for the designated account of the charging agencies (institutions) were implemented in October 2021 to simplify the operating procedures

of central government agencies. Furthermore, subsequent changes in the designated accounts of the charging agencies can be applied, saving repeated costs for system reconstruction and improving the financial efficacy.

(4) In November 2021, an emergency response drill for manual payment operations was held to enhance the government's capability for emergency responses and to ensure uninterrupted treasury payment operations.

4. Enhanced Control Measures for Local Government Debts

The "Hierarchical Management Mechanism for Municipality and County (City) Government Debts" was established. This mechanism was set up according to the level of debt ratio in terms of the debt ceiling percentage, aimed for early prevention, instant improvement, and immediate actions with four stages of management operation: minor, moderate, serious, and severe. Yilan and Miaoli Counties, with their debts exceeding the debt ceilings, both complied with the debt payment schedule that the Executive Yuan had approved for the end of December fiscal year 2021. The percentages of the budgeted debt amounts and the actual debt amounts of long-term debt of Yilan County at the said time were both lower than the legal debt ceiling of 50%.

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

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

(1) First-stage: Announcement of the types of bond (new or reopened bonds) and the years of maturity as well as the maturity days for treasury bills for each month for the coming year. The information was published on December 23 (with announcements one or two days in advance in case of a holiday).

(2) Second-stage: Announcement of detailed information seasonally for the next quarter, such as the issue amount, auction date, issue date, etc. This information was published on March 23, June 23, and September 23 (with announcement one or two days in advance in case of a holiday).

6. Implementation of the Withdraw of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan

In order to correspond to the resolutions of the National Development Council to withdraw the Fund for Privatization of Government-owned Enterprises under the Executive Yuan in the medium-long term, the NTA therefore planned a withdrawal schedule, taking into

account the COVID-19 pandemic, the economic atmosphere, and the government's overall financial circumstances. In accordance with the Directions for Special Fund Management of Central Government, the NTA drafted a withdraw plan, which has been ratified by the Executive Yuan on May 14, 2021, with an enforcement date of January 1, 2024.

7. Completion of the Election of the Board of Directors in Government-Owned Share Enterprises in 2021

The 2021 board directors' elections of Mega Financial Holding Co., Ltd., First Financial Holding Co., Ltd., and Taiwan Business Bank Co., Ltd. were held successfully to safeguard the interests and rights of the government-owned shareholdings.

貳、賦稅業務

一、賦稅行政

沿革

國民政府時期，本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，是為本部賦稅署之濫觴。

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本部國庫署，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月修正公布本部組織法，嗣據於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，正式成為本部法定附屬機關，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。

II. Taxation

A. Taxation Administration

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 Administration.

By 1970, the workload of the Administration had become heavier and more laborious due to

rapid developments in industry and commerce. To meet the changing requirements, the Taxation Administration was further reorganized and local finance was designated to the National Treasury Administration. At that time, the Taxation Administration was in charge of taxation matters only. On September 1, 1976, the Executive Yuan passed The Regulations for the Organizational Structure of the Evaluation Committees for Commodity Tax, according to Article 11 of the 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 Administration 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 Administration, MOF was enacted in 1982 whereby the Taxation Administration 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 Administration.

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.

(一) 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、稅捐稽徵及納稅者權利保護等各法規之訂定、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。

1. Functions

- a. To enact, revise, and interpret the regulations 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, tax collection, and taxpayer rights protection and to design and provide solutions for the collection of these taxes.
- b. 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.
- c. To map out, direct, supervise, audit, and provide solutions for national tax collection affairs.
- d. To map out, inspect, audit, and provide solutions for local tax collection affairs.
- e. To direct, supervise, and examine the audit activities of all levels of tax offices.
- f. To draft laws, regulations, and decrees of new tax items and to design and provide solutions for tax collection affairs.
- g. To examine tax exemption, tax relief, and tax refund policies.
- h. To manage international tax affairs.
- i. Other taxation affairs.

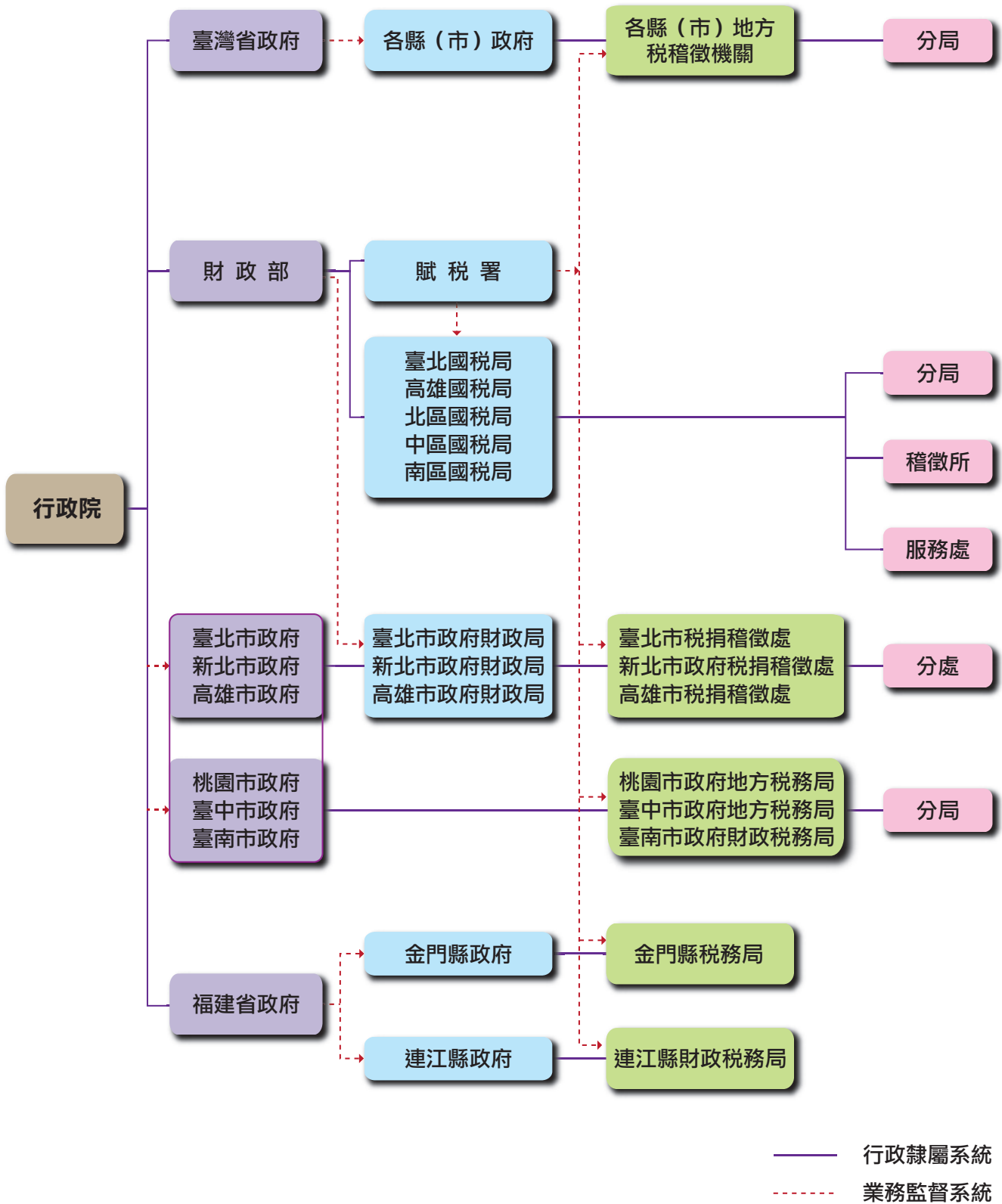
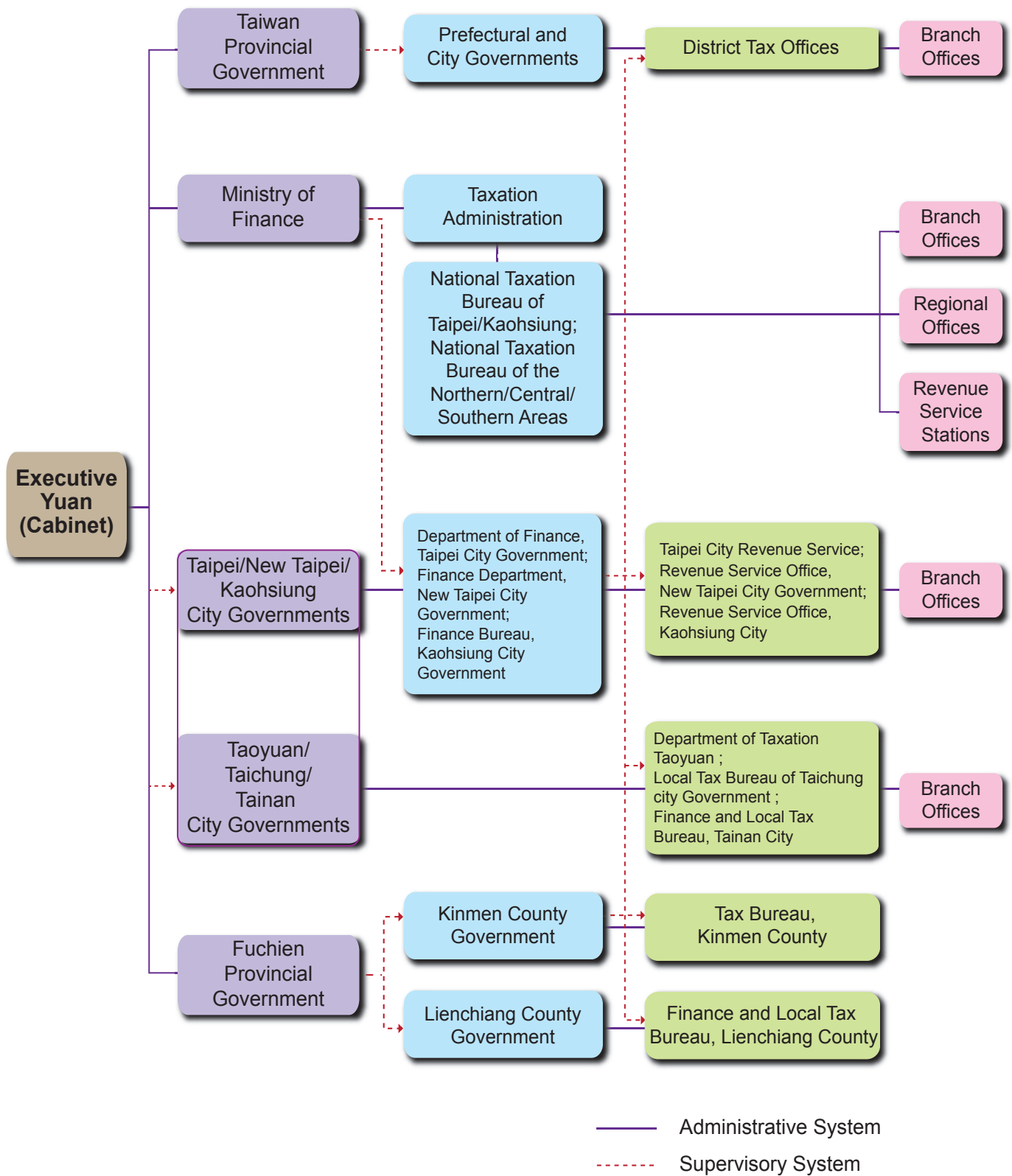


圖 12 賦稅行政組織系統（內地稅）



— Administrative System
- - - Supervisory System

Chart 12 Organization of the Tax Administration

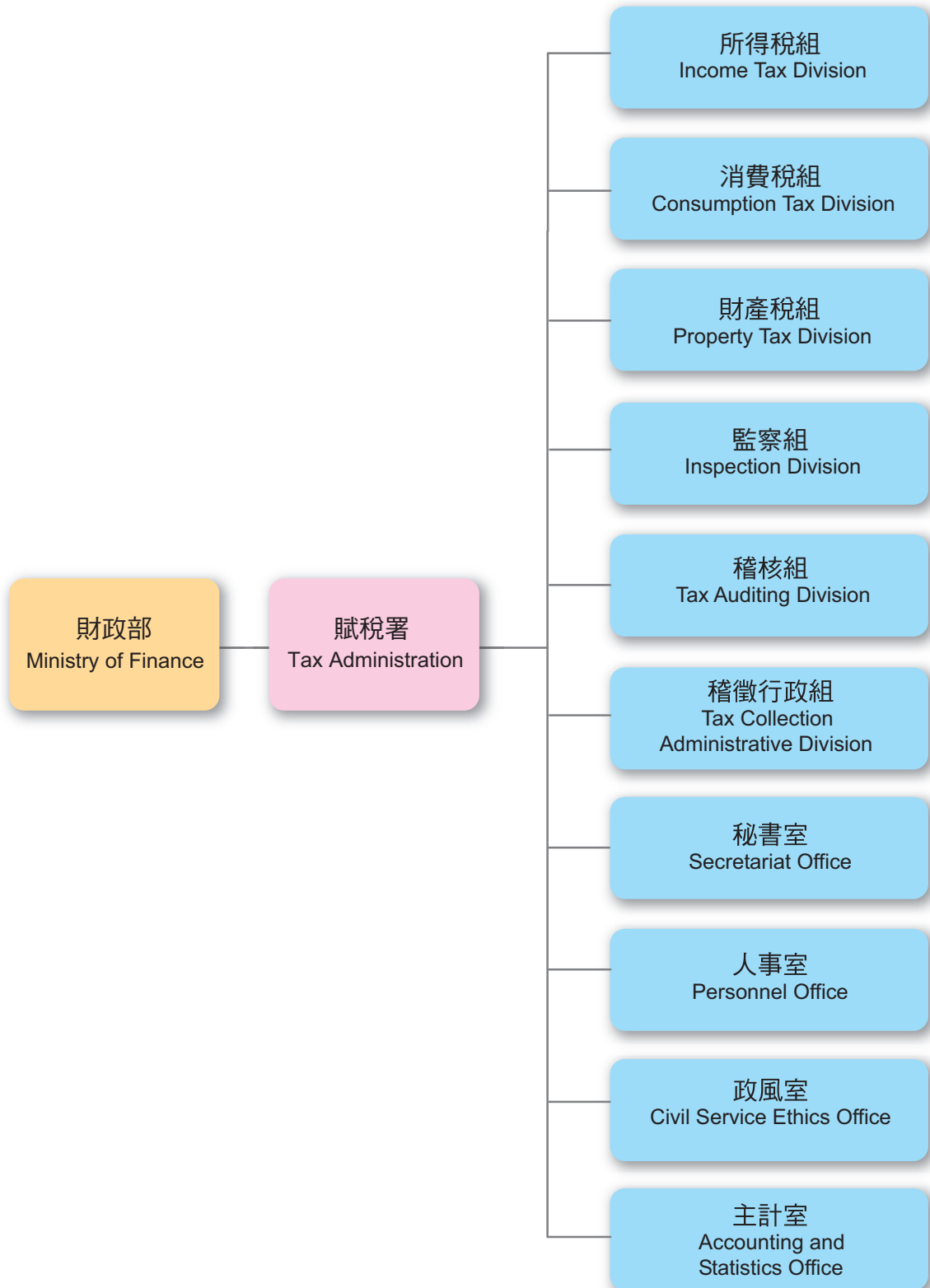
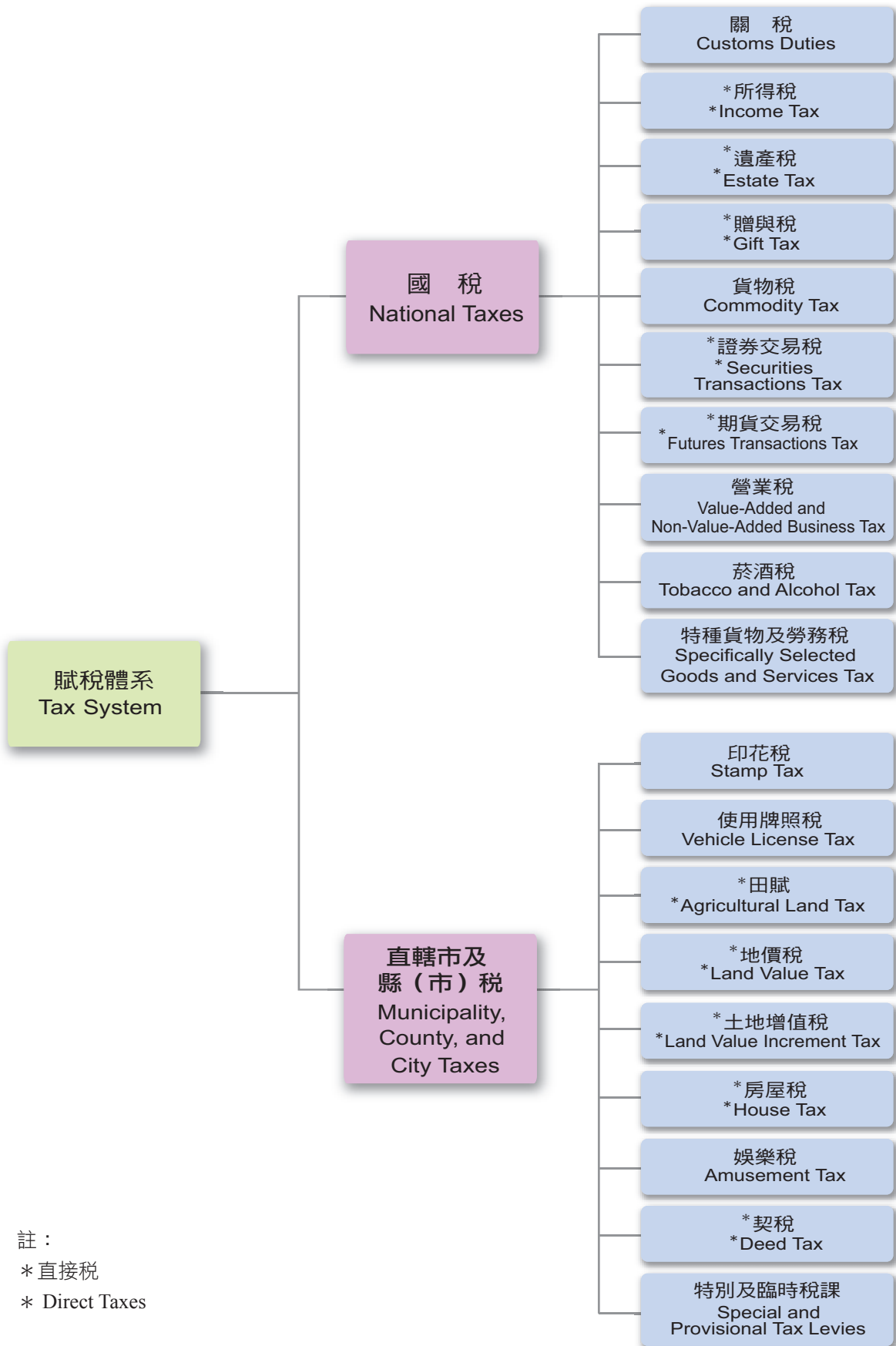


圖 13 賦稅署組織系統

Chart 13 Organization of Taxation Administration



註：
* 直接稅
* Direct Taxes

圖 14 賦稅體系
Chart 14 Tax System

(二) 重要業務統計

2. Statistics of Major Work

1. 賦稅收入成長概況

近 10 年賦稅收入大抵呈逐年增加趨勢，其中 106 年度因所得稅表現欠佳，總稅收僅增加 1.2%，109 年度因稅制調整及因應嚴重特殊傳染性肺炎疫情之稅務紓困措施等影響，下滑 2.9%，110 年度則因企業獲利成長，及免辦暫繳稅款遞延入帳等影響，總稅收達 2 兆 8,742 億元，創歷年新高，較 109 年度增加 4,755 億元，成長 19.8%。

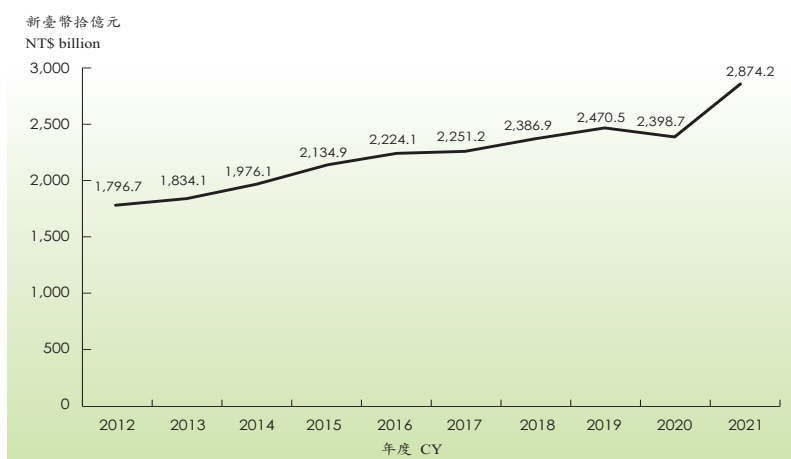
a. Growth of Tax Revenues

Over the last decade, tax revenues have generally increased year by year. Because of poor income tax performance, tax revenues of 2017 only increased slightly by 1.2%. Due to certain tax adjustments and tax relief measures in response to COVID-19, tax revenues of 2020 decreased by 2.9%, compared with 2019. In 2021, because of the rise in corporate profits, as well as the provisional payment of profit-seeking enterprise income tax for 2020, tax revenues reached NT\$ 2,847.2 billion, the highest in recent years. It increased NT\$ 475.5 billion, or 19.8%, compared with 2020.

表 11 賦稅收入成長
Table 11 Growth of Tax Revenues

單位：新臺幣拾億元
Unit: NT\$ billion

年度 CY	賦稅收入 Tax Revenues	年增率 Growth Rate	定基指數 101 年=100 Index Base CY 2012=100
2012	1,796.7	1.8	100
2013	1,834.1	2.1	102
2014	1,976.1	7.7	110
2015	2,134.9	8.0	119
2016	2,224.1	4.2	124
2017	2,251.2	1.2	125
2018	2,386.9	6.0	133
2019	2,470.5	3.5	138
2020	2,398.7	-2.9	134
2021	2,874.2	19.8	160



2. 賦稅收入結構

110 年度賦稅收入以所得稅占 42.9% 最大，較 101 年度增加 0.6 個百分點，其次為營業稅占 17.4%，增加 0.3 個百分點，證券交易稅占 9.6%，增加 5.6 個百分點，土地稅占 7.0%，減少 1.0 個百分點，貨物稅占 6.3%，減少 2.7 個百分點，顯示賦稅結構已有顯著變化。

b. Structure of Tax Revenues

In 2021, revenue from income tax increased by 0.6 percentage points to 42.9% of the tax revenues and comprised the largest share, while revenue from business tax increased by 0.3 percentage points to 17.4%, revenue from securities transaction tax increased by 5.6 percentage points to 9.6%, revenue from land tax decreased by 1.0 percentage points to 7.0%, and that from commodity tax decreased by 2.7 percentage points to 6.3%, compared with the corresponding figures of 2012, indicating that there has been a notable change in the structure of tax revenues.

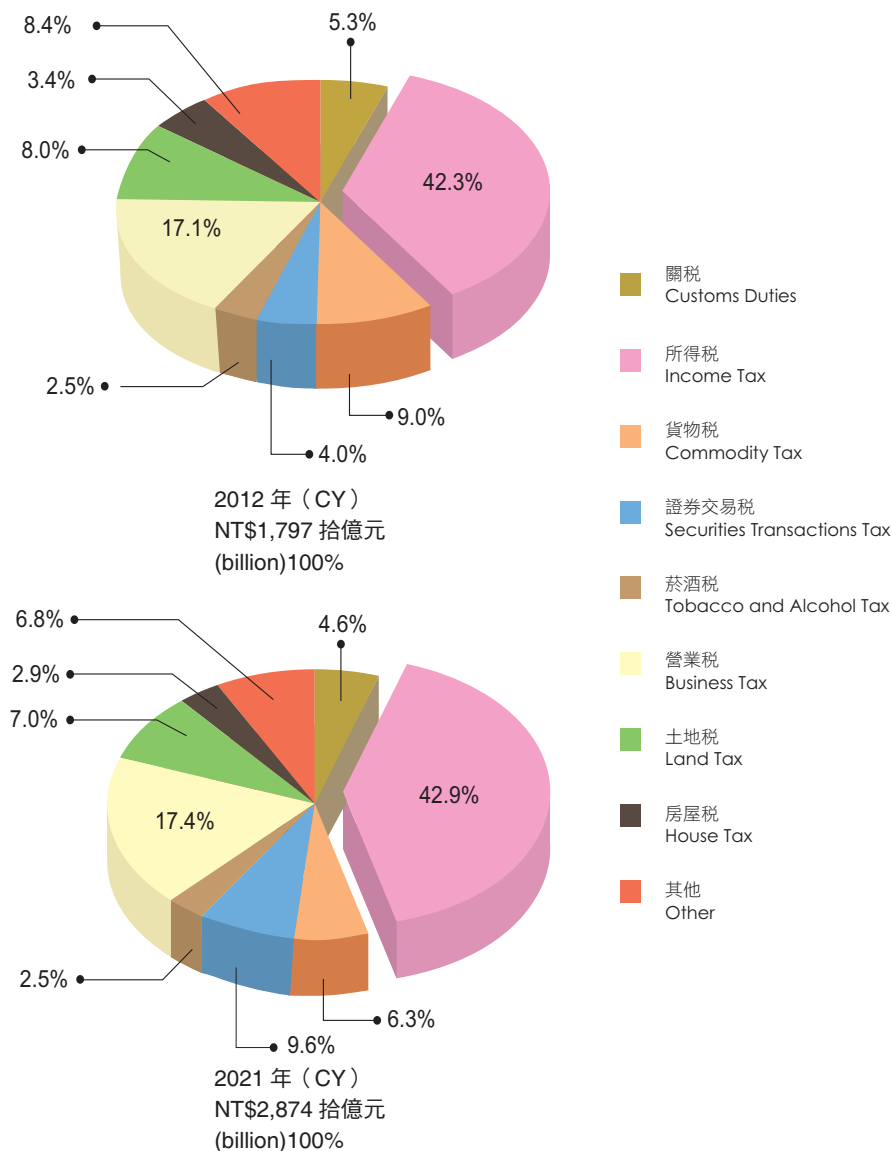


圖 15 賦稅收入結構

Chart 15 Structure of Tax Revenues

3. 主要賦稅收入成長趨勢

110 年度受惠企業獲利成長，營利事業所得稅（下稱營所稅）暫繳稅款遞延入帳，加上股市交易熱絡等因素，致稅收大幅增加，與 109 年度比較，以證券交易稅成長 82.8% 最多，所得稅增加 25.5% 居次，主要賦稅中僅土地稅微幅減少 2.2%。

c. Trends in the Growth of Major Taxes

Tax revenues increased in 2021 due to business profit growth, the long collection period for provisional payment of profit-seeking enterprise income tax of 2020, and large stock trading volume. Compared with 2020, securities transaction tax increased the most by 82.8%, followed by income tax at 25.5%. Among major taxes, only land tax decreased slightly by 2.2%.

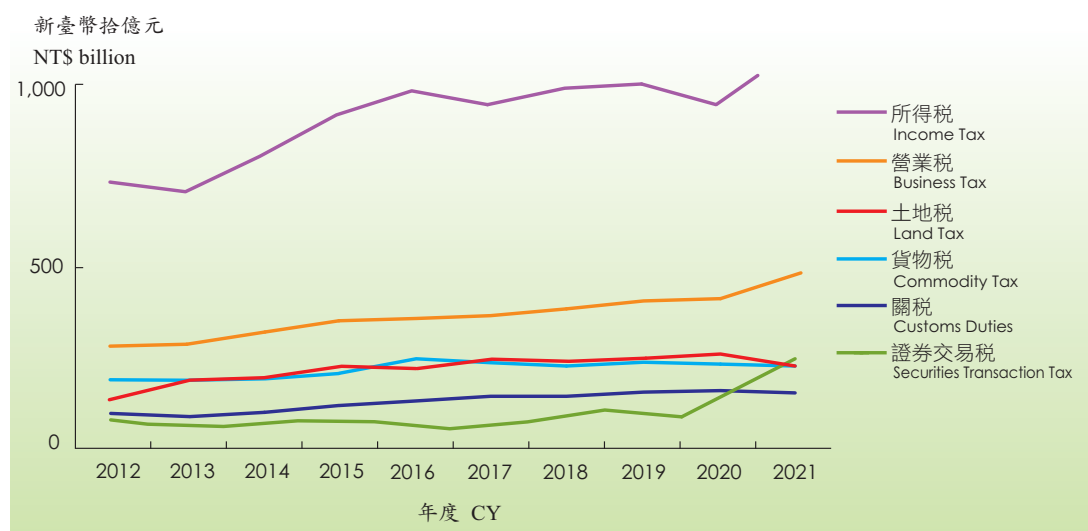
表 12 主要賦稅收入成長趨勢
Table 12 Trends in the Growth of Major Taxes

單位：新臺幣拾億元
Unit: NTS billion

年度 CY	關稅 Customs Duties	所得稅 Income Tax	貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	營業稅* Business Tax	土地稅 Land Tax
2012	94.9	760.8	160.9	71.9	306.5	143.8
2013	97.0	743.3	162.5	71.4	328.0	174.1
2014	107.1	813.5	172.9	88.7	360.7	173.2
2015	111.0	936.7	183.1	82.0	360.9	184.6
2016	115.0	1,006.4	181.9	70.9	378.4	177.3
2017	115.0	986.4	178.5	90.0	385.0	188.7
2018	120.1	1,077.1	180.1	101.2	415.4	182.4
2019	123.0	1,148.8	176.9	91.2	420.9	193.0
2020	121.4	981.7	170.2	150.6	437.2	204.7
2021	133.3	1,232.0	180.1	275.4	499.4	200.3

附註：*營業稅含未指定用途營業稅與金融業營業稅。

Note: *Business tax includes undesignated portion and financial enterprises business tax.



4. 直接稅與間接稅比重

近 10 年來，由於政府致力改進稅制結構，加強所得稅稽徵，直接稅占賦稅收入之比重呈上升趨勢，110 年度達 65.1%，較 109 年度增加 3.3 個百分點，且為歷年最高。

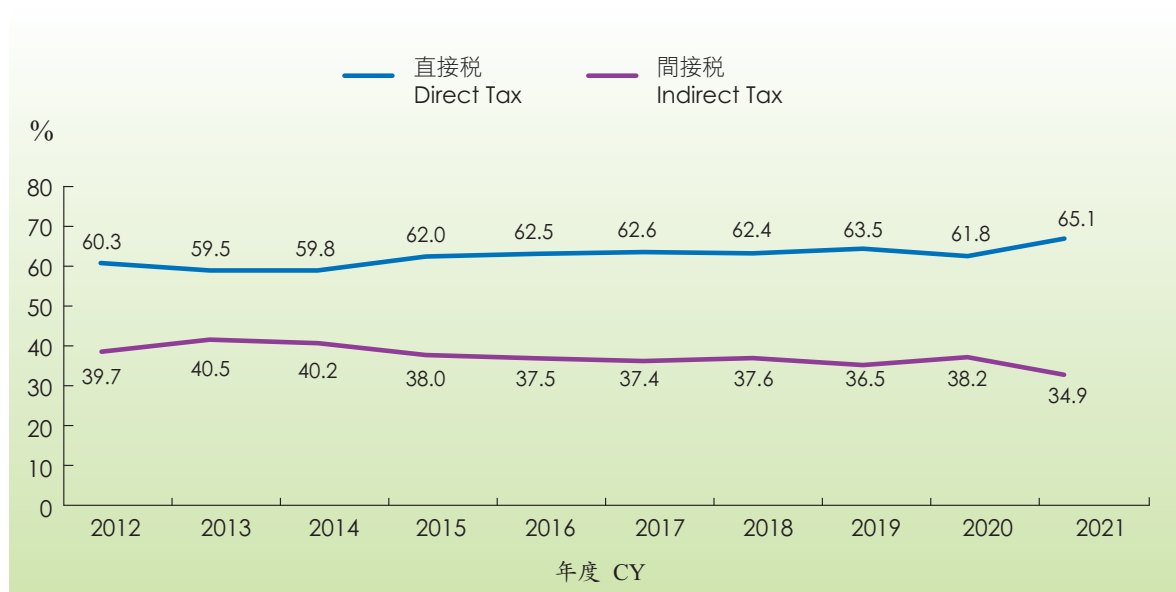
d. Direct Taxes and Indirect Taxes

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 2021, revenue from direct taxes increased by 3.3 percentage points to 65.1% compared with 2020, also the highest in past years.

表 13 直接稅與間接稅比重
Table 13 Direct Taxes and Indirect Taxes

單位 Unit: %

年度 CY	直接稅 Direct Tax	間接稅 Indirect Tax
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
2020	61.8	38.2
2021	65.1	34.9



5. 國民稅負及賦稅收入占各級政府歲出淨額百分比

近 10 年賦稅收入占各級政府歲出淨額比率，除 109 年度因稅收銳減，及因應疫情擴大公共支出，致降為 70.6% 外，其餘各年大致呈逐年增加趨勢；110 年度因稅收大幅增加，比率回升至 81.7%，為近年最高。同期間賦稅負擔率（賦稅收入占 GDP 之比率）大多維持於 12% 至 13% 之間。

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

Over the last decade, the percentage of tax revenues to net government expenditures of all levels have generally been increasing year by year. However, the ratio fell to 70.6% due to the drop in tax revenues and the expansion of public expenditure in response to COVID-19 in 2020. In 2021, due to noticeably raised tax revenues, the ratio rose to 81.7%, the highest in recent years. During the same period, the tax burden is maintained largely between 12% and 13% .

表 14 國民稅負及賦稅收入占各級政府歲出淨額百分比

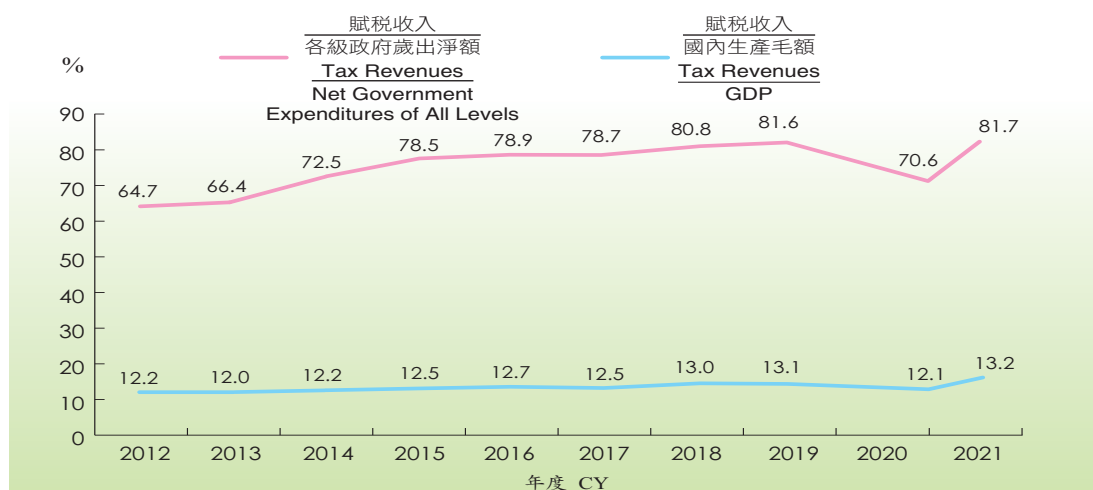
Table 14 Tax Burden and Ratio of Tax Revenues to Net Government Expenditures of All Levels

單位 Unit: %

年度 CY	賦稅收入* 各級政府歲出淨額 Tax Revenues Net Government Expenditures of All Levels	賦稅收入 國內生產毛額 Tax Revenues GDP
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
2020	70.6	12.1
2021	81.7	13.2

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 ratio excludes financial enterprises business tax, health and welfare surcharge on tobacco, and specifically selected goods and services tax. Tax revenues ratio includes specifically selected goods and services tax from 2014; starting from 2017, taxes excludes revenues for long-term care services development fund.



6. 平均每人稅負及平均每人所得

我國平均每人所得逐年增加，平均每人稅負亦呈增加，稅負占所得比率穩定維持於14%~15%，109年度因稅收受疫情衝擊而降為14.0%，110年度隨稅收恢復成長，比率回升至15.3%。

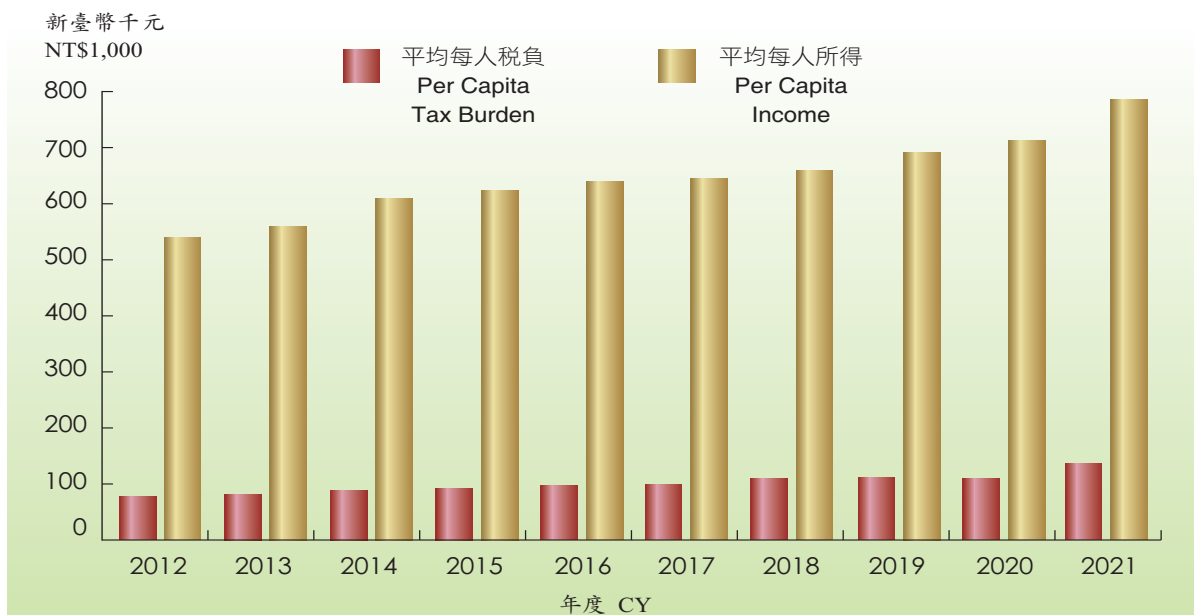
f. Per Capita Tax Burden and Per Capita Income

The per capita income and tax burden has increased gradually. The tax burden to income ratio remained constant between 14% and 15% in recent years. In 2020, the rate dropped to 14.0% because of the COVID-19 impact. The rate in 2021 is due to raised tax revenues, increasing to 15.3%.

表 15 平均每人稅負及平均每人所得
Table 15 Per Capita Tax Burden and Per Capita Income

單位：新臺幣元；%
Unit：NT\$；%

年度 CY	平均每人稅負 Per Capita Tax Burden	平均每人所得 Per Capita Income	$\frac{\text{平均每人稅負}}{\text{平均每人所得}}$ Per Capita Tax Burden Per Capita Income
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	677,201	15.0
2019	104,723	691,326	15.1
2020	101,707	726,396	14.0
2021	122,369	797,546	15.3



7. 選樣國家租稅負擔比較

一國之租稅負擔通常以賦稅收入占國內生產毛額之比重衡量。109 年度與選樣國家相較，我國租稅負擔率屬於偏低水準。

g. Comparison to Tax Burdens of Selected Countries

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2020, the ROC had a relatively low tax burden compared with selected countries.

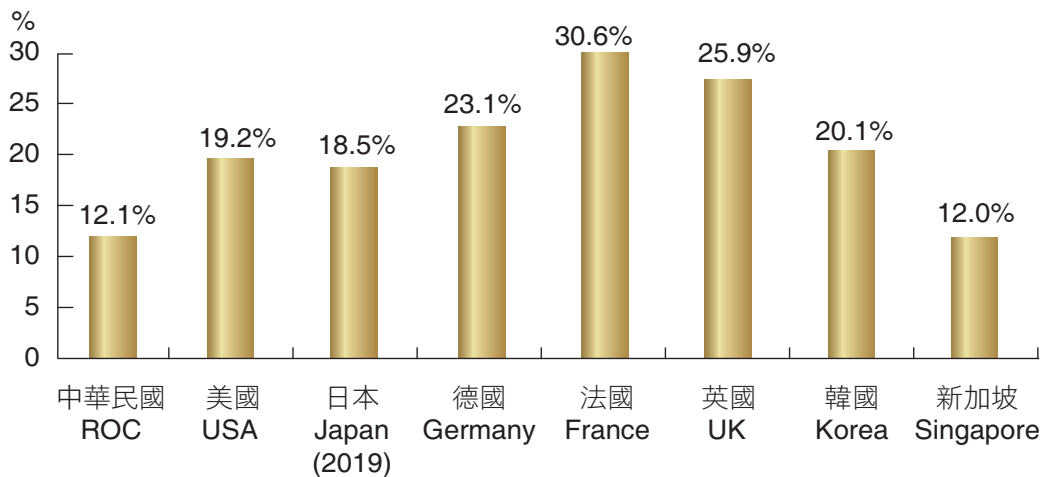
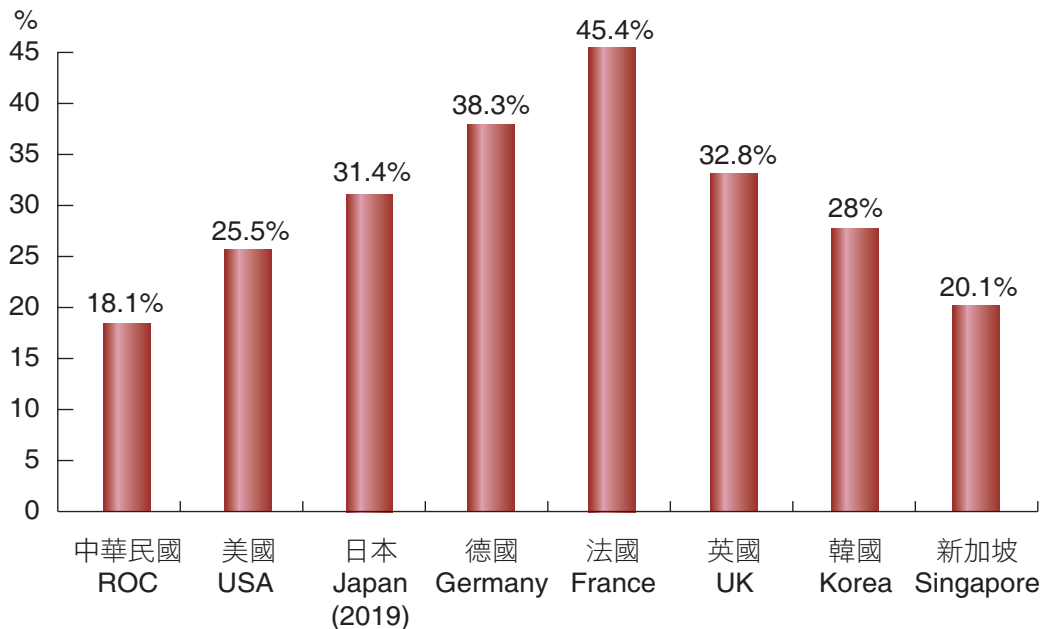


圖16 賦稅收入占國內生產毛額比率（不含社會安全捐）
Chart 16 Total Tax Revenue as a Percentage of GDP in 2020
(Excluding social security)



註：我國資料包含本部編製之社會安全捐統計；新加坡資料係利用其統計局發布之賦稅收入與GDP、中央公積金局發布之參與計畫者繳款數設算。

Note: The data of the ROC includes social security contribution compiled by the MOF; the figures of Singapore are compiled by using data, i.e., tax revenue, GDP, CPF contribution, from the Department of Statistics, Singapore and the Central Provident Fund Board.

圖17 賦稅收入占國內生產毛額比率（含社會安全捐）
Chart 17 Total Tax Revenue as a Percentage of GDP in 2020
(Including social security)

8. 稅捐減免及外銷品沖退稅金額

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。

h. Amount of Tax Relief

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

表 16 稅捐減免及外銷品沖退稅金額

Table 16 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
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
2020	75.3	4.5
2021	52.9	4.5

附註：自 101 年起稅捐減免金額含產業創新條例之稅捐減免。

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

單位 Unit : %

年別 CY	$\frac{\text{稅捐減免金額}}{\text{賦稅收入}}$ Taxes Reduced or Exempted Tax Revenues	$\frac{\text{外銷品沖退稅金額}}{\text{賦稅收入}}$ Taxes Rebated for Exports Tax Revenues	合計 Total
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
2020	3.1	0.2	3.3
2021	1.8	0.2	2.0

(二)一年來賦稅重要業務概況

1. 改進稅制，落實租稅公平合理

- (1) 110年1月20日修正公布所得稅法第17條及遺產及贈與稅法第17條，以配合民法成年年齡由20歲調降為18歲規定。配合前開修正，110年4月26日修正發布「遺產及贈與稅法施行細則」部分條文；110年9月16日修正發布「所得稅法施行細則」第21條。
- (2) 110年1月27日修正公布所得基本稅額條例第12條、第18條，自110年1月1日起，恢復將個人未上市櫃股票交易所得計入個人基本所得額課稅，另配合我國培植新創事業以帶動產業轉型政策，將中央目的事業主管機關核定且設立未滿5年之高風險新創事業公司股票排除適用。配合前開修正，110年4月14日訂定發布「所得基本稅額條例第十二條高風險新創事業公司認定辦法」及110年6月18日修正發布「個人有價證券交易所得或損失查核辦法」，俾利徵納雙方遵循。
- (3) 110年4月28日修正公布所得稅法部分條文(房地合一稅2.0)，延長個人短期交易房地適用高稅率之持有期間，營利事業比照個人依持有期間按差別稅率課稅，同時將預售屋及符合一定條件股權交易視為房地交易，並自110年7月1日施行。配合前開修正，110年6月11日公告個人及營利事業因非自願性因素交易持有期間在5年以下之房地情形；110年6月30日修正發布「房地合一課徵所得稅申報作業要點」及「各類所得扣繳率標準」，俾利徵納雙方遵循。
- (4) 110年5月26日修正公布貨物稅條例部分條文，鼓勵民眾汰舊換新汽機車，110年7月7日修正發布「中古汽機車報廢或出口換購新車減徵退還新車貨物稅辦法」，以利徵納雙方遵循；110年11月15日行政院依貨物稅條例第12條之3第3項規定，核定延長完全以電能為動力之電動車輛減免貨物稅年限至114年12月31日，以實現綠能產業革新之願景。
- (5) 110年6月23日修正公布土地稅法部分條文，依司法院釋字第779號解釋意旨，增訂非都市土地供公共設施使用，被徵收前移轉免徵土地增值稅規定。配合前開修正，110年8月12日訂定發布「非都市土地供公共設施使用認定及核發證明辦法」，明確規範需用土地人證明之核發程序及其他應遵行事項；配合土地稅法部分條文修正增修相關規定，110年9月23日修正發布「土地稅法施行細則」部分條文。
- (6) 110年12月17日修正公布稅捐稽徵法部分條文，調降滯納金加徵率由每逾2日改為每逾3日加徵1%、放寬申請加計利息分期繳納稅捐條件、調降繳納復查決定應納稅額得暫緩移送執行之金額比例由1/2降為1/3、增訂核課期間時效不完成事由、強化稅捐保全措施、提高逃漏稅刑事處罰及修正營利事業違反憑證義務之處罰規定，有助維護納稅義務人權益及確保國家租稅債權；其中調降滯納金加徵率部分，行政院核定自111年1月1日施行。

- (7) 110 年 12 月 29 日修正公布證券交易稅條例第 2 條之 2、第 3 條，自 111 年 1 月 1 日起至 113 年 12 月 31 日止，現股當日沖銷交易續依 1.5‰ 稅率課徵證券交易稅。
- (8) 110 年 12 月 30 日修正公布使用牌照稅法第 5 條及第 25 條條文，鼓勵民眾使用低污染車輛，廣續扶植國內電動車相關產業與實現綠能科技創新產業願景。
- (9) 110 年 1 月 11 日修正發布「記帳士暨記帳及報稅代理人防制洗錢與打擊資恐辦法」，通盤檢討亞太防制洗錢組織 (APG) 第三輪相互評鑑報告對我國指定之非金融事業或人員相關子法規提出之缺失。110 年 12 月 22 日修正同辦法第 15 條規定，定明在職訓練得以視訊課程方式辦理，完善記帳士暨記帳及報稅代理人防制洗錢與打擊資恐法規。
- (10) 110 年 4 月 12 日修正發布「統一發票給獎辦法」第 3 條之 1、第 12 條及第 17 條規定，提高民眾索取雲端發票誘因，落實節能減碳政策；110 年 5 月 20 日修正發布同辦法第 15 條之 1、第 17 條規定，就營業人賠付溢付獎金情形，增訂其他經本部公告情形；110 年 12 月 7 日修正發布同辦法第 15 條規定，定明以不合常規之交易或付款方式，無正當理由取得當期大量小額統一發票，且該期中獎發票達一定張數者，不予給獎，以確保給獎正確性及符合給獎目的，保障一般消費者中獎權益。
- (11) 110 年 8 月 17 日訂定發布「電子支付機構提供稅捐稽徵機關與海關身分資料及必要交易紀錄管理辦法」，定明電子支付機構提供使用者身分資料及其必要交易紀錄之範圍，俾利稽徵機關掌握課稅資料、提高稽徵作業效率、有效遏止逃漏及維護租稅公平。
- (12) 110 年 9 月 15 日修正發布「稅務違章案件減免處罰標準」第 15 條及「稅務違章案件裁罰金額或倍數參考表」加值型及非加值型營業稅法第 51 條規定部分，定明營業人開立雲端發票達一定比率適用免罰及減輕處罰之標準，以提高營業人開立雲端發票意願。
- (13) 110 年 10 月 22 日修正發布「統一發票使用辦法」第 15 條、第 18 條、第 32 條，定明營業人以自動販賣機銷售食品、飲料及收取停車費，自 111 年 1 月 1 日起，應按逐筆交易開立統一發票交付買受人，以維護租稅公平及確保民眾索取統一發票之兌獎權益。
- (14) 110 年 10 月 28 日修正發布「外國特定專業人才減免所得稅辦法」，增列金融、法律、建築設計、國防領域等特殊專長，或可經主管機關認定具有特殊專長，作為外國特定專業人才的認定，租稅優惠適用年限並延長為 5 年。
- (15) 110 年 4 月 13 日修正發布「貨物稅電子申報作業要點」部分規定，增修產製廠商從事受控交易，於會計年度前進行一次性移轉訂價調整申報貨物稅相關書表，以利納稅義務人執行。
- (16) 110 年 5 月 10 日修正發布「稅務違章案件裁罰金額及倍數參考表」特種貨物及勞務稅條例第 23 條規定部分，以減輕處罰及簡化稽徵，並維護納稅義務人權益。

- (17) 110 年 10 月 20 日訂定發布「電子支付帳戶轉帳繳納稅款作業要點」並定自 110 年 11 月 1 日生效，提供納稅義務人更多元之繳稅通路，擴大電子支付應用場景。
- (18) 110 年 12 月 20 日修正發布「稅務違章案件裁罰金額或倍數參考表」稅捐稽徵法第 44 條規定部分，就營利事業違反憑證義務案件，按「1 年內經查獲次數」及「是否屬故意」規定裁罰倍數，俾就個案違章情節輕重予以裁罰。

2. 改革稅政，推行簡政便民服務

- (1) 為提供多元報稅管道，自 110 年起新增手機報稅及納稅義務人可利用行動電話認證服務，透過網路查詢所得、扣除額資料及辦理綜合所得稅（下稱綜所稅）結算申報，110 年度利用此創新服務措施共 84 萬及 132.7 萬件，占全部網路申報約 19.21% 及 31.49%，有效減輕民眾報稅負擔，並提升以網路申報綜所稅之比率及政府整體施政效能。
- (2) 110 年 7 月 14 日起為提供民眾購買節能電器退還減徵貨物稅之便捷申請方式，新增線上「簡化身分認證（限直撥退稅）」機制，民眾免使用讀卡機及自然人憑證等插卡認證，即可線上申辦，有效提升無紙化效益。
- (3) 110 年 9 月 1 日起，各地區國稅局提供「單一窗口回復金融遺產」服務，將民眾申請查詢金融遺產資料，由各金融機構個別回復，改為由各地區國稅局單一窗口回復。
- (4) 110 年因應嚴重特殊傳染性肺炎疫情對經濟發展及社會安定衝擊，各稅已提供相關優惠措施，減輕經濟壓力。
- (5) 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，110 年各期每期開出特別獎及特獎 1 組，頭獎至六獎 3 組，增開六獎 1 組，雲端發票專屬一百萬元獎 30 組、二千元獎 1 萬 6 千組，另 110 年 1-2 月期每期開出雲端發票專屬五百元獎 60 萬組、3-12 月期每期開出雲端發票專屬五百元獎 100 萬組、7-12 月期每期開出雲端發票專屬八百元獎 10 萬組。各期統一發票中獎號碼開出後，透過宣傳行銷方式，提醒民眾購物消費索取統一發票並記得按時兌獎。

3. Major Improvements in 2021

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

- (1) In order to follow the amendment of the Civil Code which lowers the age of majority from twenty to eighteen, the amendments to Article 17 of the Income Tax Act and Article 17 of the Estate and Gift Tax Act were amended and promulgated on January 20, 2021. The amendments to partial articles of the Enforcement Rules of the Estate and Gift Tax Act were amended and promulgated on April 26, 2021. The amendments to Article 21 of the Enforcement Rules of the Income Tax Act were amended and promulgated on September 16, 2021.

- (2) In order to uphold tax equity, Articles 12 and 18 of the Income Basic Tax Act were amended and promulgated on January 27, 2021. Transaction income from securities not listed on the stock exchange or traded on over-the-counter markets was re-included into the amount of individual basic income and became effective on January 1, 2021. Securities issued by companies that have been approved by the central authority in charge of relevant enterprises as high-risk innovative startups and incorporated for less than five years are exempt from the new ruling to cooperate with the industrial policy of developing innovative startups. To follow the aforementioned amendment, Regulations Governing Identification of High-Risk Innovative Startups Referred to Article 12 of the Income Basic Tax Act has been enacted and promulgated on April 14, 2021, and Regulations Governing Assessment of the Income or Losses of an Individual Arising from Securities Transactions was amended and promulgated on June 18, 2021 to facilitate compliance by both taxpayers and tax authorities.
- (3) In order to prevent short-term real estate speculation, to preserve housing justice, to curb tax avoidance, and to maintain tax fairness, partial articles of the Income Tax Act were amended and promulgated on April 28, 2021. The house and land transactions income tax system reform extends the holding period for the high tax rate applicable to short-term real estate transactions, amends the applicable tax rates for the income derived from transactions of house and land incurred by a profit-seeking enterprise according to the holding period of the transferred house and land, and regards transactions of presale houses or qualified shares or capital as real estate transactions, which came into force on July 1, 2021. To follow the aforementioned amendment, an announcement was issued on June 11, 2021. stipulating “situations of house and land that have been held for a period of no more than five years are transferred because of involuntary cause for individuals and profit-seeking enterprises.” The Guidelines for Filing the Income Tax on the Consolidated Income from House and Land Transactions and Standards of Withholding Rates for Various Incomes were amended and promulgated on June 30, 2021 to facilitate compliance by both taxpayers and tax authorities.
- (4) The amendments to partial articles of the Commodity Tax Act were promulgated on May 26, 2021, so as to encourage consumers to scrap or export their used vehicles as well as purchase new ones. The amendments to the Regulations of Commodity Tax Reduction/Refund on Newly Purchased Vehicles for Discard or Export of Used Car/Motorcycle were promulgated on July 7, 2021 for the compliance of both tax authorities and taxpayers. The Executive Yuan approved on November 15, 2021 to extend the period of the commodity

tax exemption for completely electric-operated vehicles until December 31, 2025 in accordance with Paragraph 3, Article 12-3 of the Commodity Tax Act to realize the vision of innovation for the industry with green-energy technology.

- (5) The amendments to the Land Tax Act were promulgated on June 23, 2021, adding the transfer of private non-urban land for public facilities before expropriation exempted from the land value increment tax to comply with the Judicial Yuan Interpretation No.779. The Regulations for Identifying and Certifying the Non-urban Land as Being Used for Public Facilities was enacted and promulgated on August 12, 2021. It regulates the certification of the issuance of the procedure and other related matters for land use applicants. The amendments to the Enforcement Rules of the Land Tax Act were promulgated on September 23, 2021, in accordance with the amendments to the Land Tax Act.
- (6) The amendment to partial articles of the Tax Collection Act was promulgated on December 17, 2021, reducing the late fee surcharge rate from 1% every 2 days to 1% every 3 days, relaxing the requirements for applying for tax payment in installments with additional interest, reducing the proportion of the amount of tax payable determined in a recheck decision that can be deferred for execution from 1/2 to 1/3, specifying the incomplete situation during the assessment period, strengthening tax preservation measures, increasing the criminal penalties for tax evasion, and raising the penalties for profit-seeking enterprises failing to provide, obtain, or keep certificates in accordance with the law. This will help to protect taxpayers' rights and safeguard the country's tax claims. The amendment stipulating the reduction in the rate of overdue fines was approved by the Executive Yuan and came into force on January 1, 2022.
- (7) The amendments to Articles 2-2 and 3 of the Securities Transaction Tax Act were promulgated on December 29, 2021, which stipulate that securities transaction tax of stock day trades shall be levied at the rate of 1.5‰ from January 1, 2022 until December 31, 2024.
- (8) The amendments to Article 5 and 25 of the Vehicle License Tax Act were promulgated on December 30, 2021, to encourage the use of less-polluting vehicles, to continue to promote the development of related industries, and to realize the vision of innovation for the industry with green-energy technology.
- (9) To review the deficiencies raised in the Asia Pacific Group on Money Laundering (APG) 3rd Round Mutual Evaluation Report on Designated Non-Financial Businesses and Professions (DNFBPs), the Regulations Governing Anti-Money Laundering and Counter-Terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return

Filing Agents were amended and promulgated on January 11, 2021. The amendments to Article 15 of the aforementioned Regulations were amended and promulgated on December 22, 2021, stipulating that on-the-job training could be conducted in the form of video courses, so as to enhance Taiwan's reputation in combating money laundering and terrorist financing and improve the regulations on anti-money laundering and counter-terrorist financing for certified public bookkeepers and bookkeeping and tax return filing agents.

- (10) Articles 3-1, 12 and, 17 of the Uniform Invoice Award Regulations was amended and promulgated on April 12, 2021 to increase the incentives for the public to request cloud invoices and to save energy and reduce carbon. Articles 15-1 and 17 of the Uniform Invoice Award Regulations was amended and promulgated on May 20, 2021. In the event of overpayment by the prize disbursement institutions due to business entities issuing uniform invoices under other conditions as announced by the MOF, the said business entity shall be liable for repayment of the amount of the reward. Article 15 of the Uniform Invoice Award Regulations was amended and promulgated on December 7, 2021, and became effective January 1, 2022, stipulating that those who have obtained a large number of small purchased Uniform Invoices through illegal transactions or payments, and have won the drawing for a certain number of invoices, will not be allowed to claim said prizes. For those who have already claimed cash awards, the competent authority shall recover the reward by official document.
- (11) The Regulations Governing Electronic Payment Institutions Providing Identity Information and Necessary Transaction Records for Tax Authority and Customs was enacted and promulgated on August 17, 2021, which stipulates that electronic payment institutions provide the scope of the user identification data and the necessary transaction records, so that taxation authorities can grasp tax data, improve the efficiency of tax collection operations, effectively curb evasion, and maintain tax fairness.
- (12) The amendments to Article 15 of The Standards for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs and partial provisions of the "Reference Table for Fines and Multiples of Punishments" related to Article 51 of the Value-added and Non-value-added Business Tax Act were promulgated on September 15, 2021, which stipulate the standard of the amount of fine exempted or mitigated applying to business entities issuing the cloud invoice up to a certain ratio so as to enhance the willingness of business entities to issue cloud invoices.
- (13) The amendments to Articles 15, 18, and 32 of the Regulations Governing the Use of

Uniform Invoices were promulgated on October 22, 2021, which stipulate that business entities selling foods, beverages, or charging parking fees via automatic vending machines shall issue uniform invoices on an item-by-item basis to the purchaser in order to maintain the fairness of taxation and ensure the rights of the public.

- (14) The amendments to the Regulations Governing Reduction and Exemption of Income Tax of Foreign Special Professionals were promulgated on October 28, 2021, adding special expertise in the fields of finance, law, architectural design, national defense, etc., or those that can be recognized by the competent authority as having special expertise as a foreign specified professional. The period of application of the tax incentives has been extended to five years.
- (15) The amendments to partial articles of the Directions for the Electronic Filing of Commodity Tax Returns were promulgated on April 13, 2021, which stipulate the related commodity tax reports for the manufacturers undertaking controlled transactions conduct one-time Transfer Pricing adjustment before the end of the fiscal year, so as to facilitate the taxpayers' compliance.
- (16) The amendments to partial provisions of the "Reference Table for Fines and Multiples of Punishments" related to Article 23 of the Specifically Selected Goods and Services Tax Act were promulgated on May 10, 2021, so as to mitigate the penalties, simplify the collection process, and protect taxpayer rights.
- (17) The Operational Directions for Tax Payment via Electronic Payment Account was enacted and promulgated on October 20, 2021 and became effective on November 1, 2021 to provide taxpayers with a convenient electronic payment channel and expand the application of electronic payment.
- (18) The "Reference Table for Fines and Multiples of Punishments" regarding Article 44 of the Tax Collection Act was amended and promulgated on December 20, 2021. Where a profit-seeking enterprise fails to provide or obtain or keep certificates as required by the law, the tax collection authorities should judge the multiple of punishment according to the times of violations detected within one year and whether it is an intentional violation of the rules, so as to determine the severity of the illegal circumstances for the punishment.

b. Reform the Tax Administration and Carry Out Simplified and Convenient Services

- (1) As a service providing the public with a variety of ways to file an income tax return, mobile service has been added in 2021 as another way for taxpayers to file their individual

income tax. Individual taxpayers can use mobile phone authentication for registration and certification to check and download income and deduction data as well as to file their individual consolidated income tax return via the internet from 2021. A total of 0.84 and 1.327 million cases of mobile filing and mobile phone authentication were used in 2021, respectively accounting for 19.21% and 31.49% of online tax filing. This innovative service also effectively reduces the taxpayer's burden and enhances the ratio of online tax filing and overall government efficiency.

- (2) Starting July 14, 2021, a new and convenient “simplified identity authentication” mechanism has been added to provide buyers who purchase energy-saving appliances with a reduction or refund of the commodity tax without using their IC card or card reader, which is expected to improve paperless benefits.
- (3) From September 1, 2021, all national taxation bureaus provide one-stop service for cross-district response to inquiries of the financial heritage information of a decedent. After inquiring into the financial heritage information of the decedent at any branch office of the tax authorities, taxpayers can receive a response from the tax authorities instead of from financial institutions separately.
- (4) In response to the impact of the COVID-19 pandemic on economic development and social stability in 2021, the tax authorities have provided better and more relevant regulations to alleviate economic pressures.
- (5) 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 2021 issuance and for all following issuances, for each draw, there is one special prize, one grand prize, three first to sixth prizes, and one additional sixth prize. The cloud invoice award includes 30 sets of winning numbers for the NT\$ 1 million prize and 16,000 sets of winning numbers for the NT\$ 2,000 prize. Furthermore, there were 600,000 sets of winning numbers for the NT\$ 500 cloud invoice award prize for the months of January-February. There were 1 million sets of winning numbers for the NT\$ 500 cloud invoice award prize for each drawing for the months of March-December and 100,000 sets of winning numbers for the NT\$ 800 cloud invoice award prize for each drawing for the months of July-December. Through these promotional activities, consumers will be reminded to ask for uniform invoice receipts when they purchase goods and to claim their prizes on time whenever the winning numbers are drawn.

二、國稅稽徵

沿革

臺灣光復初期，所有中央稅課，除關、鹽兩稅，餘均授權各縣（市）稅捐稽徵處併同地方稅統一稽徵。56年7月臺北市升格為院轄市，中央決定將臺北市稅捐稽徵處代徵之國稅部分收回，於本部下設臺北市國稅局，負責臺北市行政區之國稅稽徵業務。68年7月高雄市改制升格為院轄市，高雄市國稅局隨之成立，接管由高雄市稅捐稽徵處及高雄加工出口區稅捐稽徵處代徵之國稅稽徵業務。81年原委由臺灣省政府代徵之國稅，經本部報奉行政院81年2月28日核定，自同年7月1日成立臺灣省北、中、南區國稅局，同年9月1日成立三區國稅局所屬分局及稽徵所，正式辦理臺灣省各地區國稅稽徵業務。

奉行政院86年6月10日通知單，自86年7月1日，由臺灣省北區國稅局以任務編組方式設金門服務處暨第二辦公室辦理金馬地區國稅稽徵業務，87年7月1日將金門服務處第二辦公室改編為馬祖服務處，金門服務處於97年3月4日奉行政院同意改制為金門稽徵所。

營業稅自88年7月1日改為國稅，改制之初仍委託各直轄市及縣（市）政府所屬稅捐稽徵處代徵，89年6月16日經行政院核定由本部各地區國稅局自92年1月1日起自行稽徵。臺灣地區（包含臺北市、高雄市、臺灣省）國稅稽徵業務至此統由本部指揮及監督。

因應行政院組織調整，自102年1月1日，財政部臺北市國稅局、財政部高雄市國稅局及財政部臺灣省北、中、南區國稅局機關名銜變更為財政部臺北國稅局、財政部高雄國稅局及財政部北、中、南區國稅局。各地區國稅局所轄區域與設置之分局、稽徵所及服務處如下：

1. 臺北國稅局：轄臺北市，設4個分局及9個稽徵所。
2. 高雄國稅局：轄高雄市，設2個分局及10個稽徵所。
3. 北區國稅局：轄新北市、桃園市、新竹縣、新竹市、基隆市、宜蘭縣、花蓮縣及福建省金門縣、連江縣9縣市，設7個分局、15個稽徵所及2個服務處。
4. 中區國稅局：轄臺中市、彰化縣、南投縣、雲林縣、苗栗縣5縣市，設6個分局及13個稽徵所。
5. 南區國稅局：轄臺南市、嘉義縣、嘉義市、屏東縣、臺東縣、澎湖縣6縣市，設7個分局及7個稽徵所。

B. Tax Collection

History

In the beginning of the Taiwan restoration, all central taxes, except customs and salt taxes, were levied by the Revenue Service Office authorized by each county and city, along with local unified tax collection. In July 1967, Taipei City was upgraded to a special municipality, and the central government decided to recover all national taxes levied by Taipei Revenue Service, establishing the Taipei National Tax Administration within the MOF to be in charge of national tax collection of the administrative districts of Taipei. In July 1979, Kaohsiung City was upgraded to a special municipality, followed by the establishment of the Kaohsiung National Tax Administration, which took over national tax collection previously under the jurisdiction of the Kaohsiung Revenue Service Office and Kaohsiung Export Processing Zone. Up to 1992, the collection rights of national taxes were in the purview of the Taiwan Provincial Government, and in an official letter dated February 28, 1992, the Executive Yuan transferred the rights to the MOF, establishing the MOF's tax administrations in Northern, Central, and Southern Taiwan Province. The three administrations began operating on July 1, 1992. However, area offices and collection bureaus did not start operations until September 1 of the same year.

Furthermore, an additional notice from the Executive Yuan dated June 10, 1997 decreed that starting July 1, 1997, the Jinmen Service Office & Secondary Office were to be established by Taiwan Provincial Northern District National Tax Administration in a manner of task forces to handle national tax collection in Jinmen and Matsu regions, which then adapted the Matsu Service Office as its secondary office on July 1, 1998. The Jinmen Service Office, with approval by the Executive Yuan on March 4, 2008, was restructured as the Jinmen Tax Collection Office.

On July 1, 1999, business tax was reclassified as national taxes. Initially, the tax collection offices of each municipality and county/city were commissioned to collect the taxes on behalf of the national authority. On June 16, 2000, the Executive Yuan determined that the national tax bureaus of each region shall take over the levying and administration of these taxes from January 1, 2003, and that the MOF shall direct and supervise tax collection for the Taiwan region (Taipei City, Kaohsiung City, and Taiwan Province).

In accordance with the organizational restructuring of the Executive Yuan, the original tax administration agencies were renamed the National Taxation Bureau of Taipei, National Taxation Bureau of Kaohsiung, National Taxation Bureau of the Northern Area, National Taxation Bureau of the Central Area, and National Taxation Bureau of the Southern Area. The jurisdictions, regions, branches, and offices are as listed below:

1. National Taxation Bureau of Taipei administers Taipei City; in which four branches and nine taxation offices are organized.
2. National Taxation Bureau of Kaohsiung administers Kaohsiung City; in which two branches and ten taxation offices are organized.
3. National Taxation Bureau of the Northern Area administers nine cities and counties including New Taipei City, Taoyuan County, Hsinchu County, Hsinchu City, Keelung City, Yilan County, and Hualien County, and Kinmen County, and Lienchiang County in Fujian Province; supervises seven branch offices, fifteen taxation offices and two service stations.
4. National Taxation Bureau of the Central Area administers five cities and counties including Taichung City, Changhua County, Nantou County, Yunlin County, and Miaoli County; supervises six branch offices and thirteen taxation offices.
5. National Taxation Bureau of the Southern Area administers six cities and counties including Tainan City, and Chiayi County, Chiayi City, Pingtung County, Taitung County, and Penghu County; supervises seven branch offices and seven taxation offices.

(一) 主要工作

國稅局為國稅稽徵工作執行前哨，配合本部以健全財政提升效能、維護租稅公平合理之施政目標，積極推動稅制及稅政改革，建立公平、效率、簡化及具國際競爭力之稅制，建構「輕稅簡政」的租稅環境，活絡經濟，吸引投資。

1. Functions

The National Taxation Bureaus have always been the front line of national tax collection. In line with the administrative goals of the MOF to enhance efficacy, maintain fair taxation, and reform the tax system, the National Taxation Bureaus are dedicated to building a fair, efficient, simplified, and competitive tax system with simple and friendly tax policies to stimulate the economy and attract more investment.

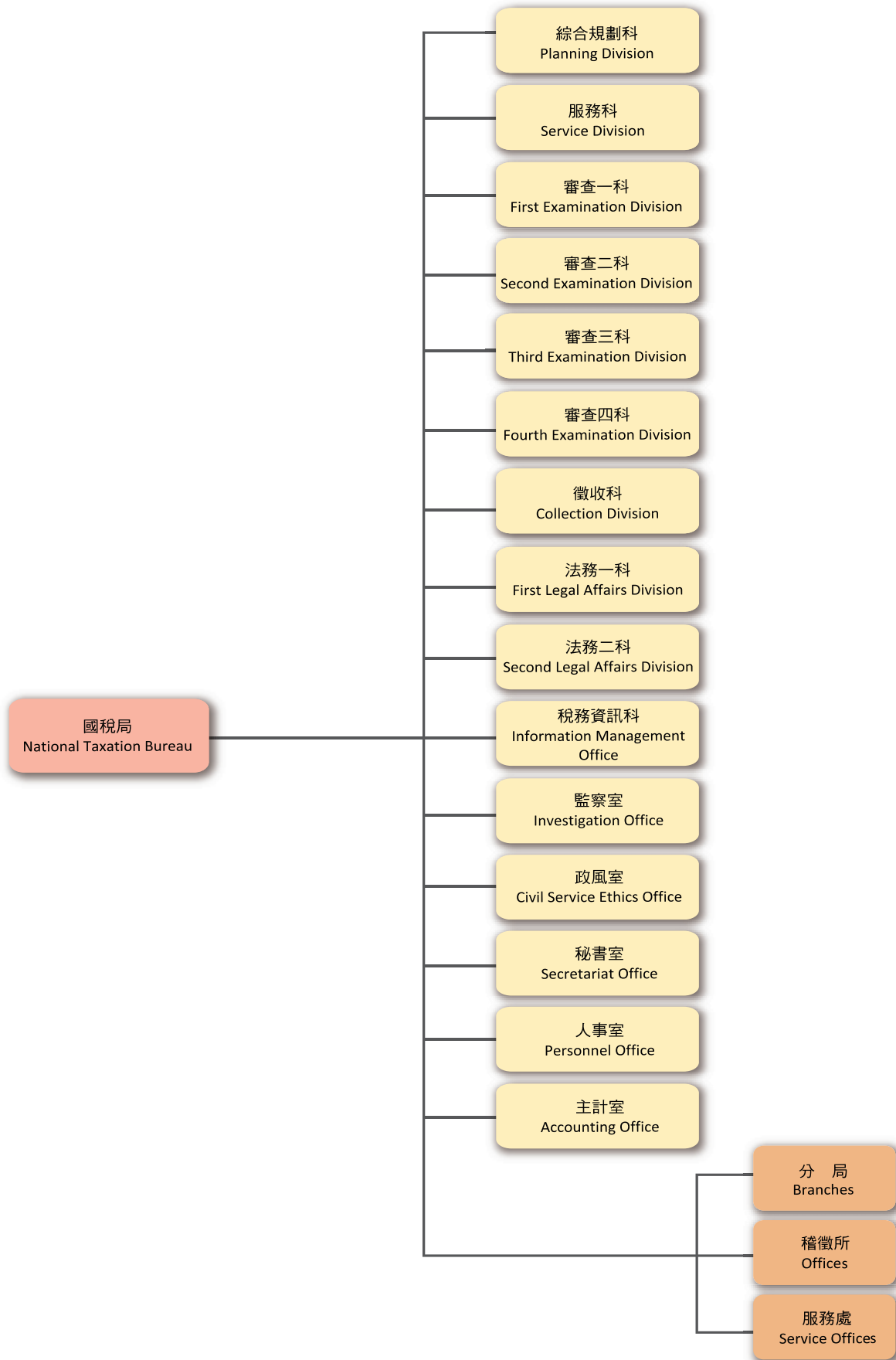


圖 18 國稅局組織系統

Chart 18 Organizational Structure of National Taxation Bureaus

(二) 重要業務統計

2. Statistics of Major Work

表 17 各地區國稅局 110 年度舉辦各項租稅宣導與租稅教育活動統計表

Table 17 Statistics of the Tax Publicity and Tax Education Activities Held by National Taxation Bureaus in 2021

單位：場；人；份；則

Unit: sessions; person; copies; pieces

一、推動租稅教育 Promotion of Tax Education	場次 Sessions	人次 No. in Audi- ence
新設立營利事業講習會(租稅法規基礎講習) Lecture Series of Newly Established Profit-Seeking Enterprises (Basic Tax Regulations)	109	8,226
營利事業法規講習會(含視訊) Lecture Series of the Regulations of Profit-Seeking Enterprises (Including online format)	167	21,637
營所稅暫繳網路及媒體申報講習會(含視訊) Lecture Series of Online and Electronic Media Filing of Profit-seeking Enterprise Provisional Income Tax Return (Including online format)	92	7,238
營利事業 CFC 制度、個人 CFC 制度、PEM 制度、CRS 及移轉訂價等講習會或說明會(含視訊) Seminar or Briefing on Profit-seeking Enterprise CFC System, Personal CFC System, PEM System, CRS, Transfer Pricing, etc. (Including online format)	3	2,955
所得稅結算申報(含網路申報)及電子帳簿上傳講習會(含視訊) Lecture Series of Income Tax Return Filing (Including Online Tax Return Filing) and e-Account Book Uploading (Including online format)	318	36,635
營利事業電子帳簿上傳講習 Lecture Series of Profit-seeking Enterprise's e-Account Book Uploading	56	4,416
移轉訂價三層對象架構講習會或說明會 Seminar or Briefing on Three-Tiered Transfer Pricing Structure	23	1,777
各類所得扣(免)繳網路申報講習 Lecture Series of Online Filing of Withholding and Non-withholding Taxes	83	15,529
境外電商課徵所得稅講習 Lecture Series of Income Taxation of Cross-Border Electronic Commerce	71	3,145
綜所稅結算申報及稅額試算服務講習會(含視訊) Lecture Series of the Individual Income Tax Return Filing and Trial Tax Calculation Service (Including online format)	331	32,195
所得稅制優化講習會 Lecture Series of Income Tax System Optimization	22	3,579
所得稅扣繳實務、扣繳資料網路及媒體申報講習會(含視訊) Lecture Series of Income Tax Withholding Practices, Online and Electronic Media Filing of Withholding Information (Including online format)	177	24,046
所得基本稅額條例及相關法規講習會(含視訊) Lecture Series of Income Basic Tax Act and Related Regulations (Including online format)	177	56,064
執行業務暨其他所得申報實務講習會(含視訊) Lecture Series of Practices for Filing Tax Return of Income from Professional Practice and Other Income (Including online format)	43	5,038
遺產及贈與稅法令講習會 Lecture Series of Estate and Gift Tax Regulations	80	14,413
納稅者權利保護法講習會 Lecture Series of The Taxpayer Rights Protection Act	345	25,052
菸酒稅、貨物稅、公益彩券等稅務講習會 Lecture Series of Tobacco and Alcohol Tax, Commodity Tax, Public Welfare Lottery, etc.	43	2,642

營業稅網路申報及相關稅務講習會(含視訊) Lecture Series of Filing Business Tax Return and Related Tax Affairs (Including online format)	96	8,429
電子發票及統一發票兌獎新措施講習會(含視訊) Lecture Series of New Measures of E-Uniform Invoice and Uniform Invoice Prize Redemption (Including online format)	445	73,827
教育、文化、公益、慈善機關或團體稅務講習會(含視訊) Lecture Series of Educational, Cultural, Public Welfare, and Charitable Organizations or Groups (Including online format)	19	4,802
外僑及外籍人士稅務法令與申報講習會 Lecture Series of Tax Law and Tax Return Filing for Aliens and Foreigners	41	3,749
配合新頒法令舉辦宣導講習會(含視訊) Lecture Series of Awareness-Raising for Newly Promulgated Provisions (Including online format)	789	72,947
國稅與地方稅法規研習會 Lecture Series of National and Local Tax Regulations	183	21,267
常見違章案例解析、檢舉查緝管制及案例講習會 Lecture Series of Analysis of Common Violations, Whistle Blowing Investigation and Control, and Case Studies	256	26,936
房地合一課徵所得稅新制講習會 Lecture Series of New Individual House and Land Transactions Income Tax System	271	29,877
辦理各公會(工會)稅務講習會 Conducting Tax Seminars for Various Associations (Unions)	153	16,772
稅務行動教室(行動 e 教室) Tax Affairs Mobile Classroom (Mobile E-classroom)	133	17,398
講師宅急便 Lecturer on Home Teaching	86	7,156
網路交易營業稅稅籍登記及稅務申報實務 Online Transaction, Business Tax Registration and Tax Declaration Practice	18	1,545
反避稅制度說明講習會 Lecture Series of Anti-tax Avoidance System	3	277
匯回境外轉投資收益適用資金專法 Special Regulations for Repatriated Offshore Reinvestment Returns	144	9,652
其他(校園講座等) Others(Campus Lectures, etc.)	388	33,836
二、其他措施 Other Measures		
編印宣導手冊及宣導海報 Compiling and Printing of Advocacy Brochures and Posters	529 種 types 362,567份 copies	
發布新聞 Press Releases	2,201 則 articles	
舉行記者會及其他座談會 Holding Press Conferences and Other Symposiums	1,154 場 sessions	
辦理宣導活動 Conducting Advocacy Activities	2,149 場 Sessions 2,351,155 人 persons	
製作租稅宣導動畫或影片 Producing Tax Advocacy Animations or Videos	89 部 films	
宣導圖卡 Advocacy Picture Cards	459 則 pieces	

110 年度所得稅申報件數 2,415 萬 404 件，包括：結算申報、暫繳申報、扣、免繳（股利）憑單申報及房地合一新制申報。

In 2021, 2,415,404 cases of income tax returns were filed, including annual income tax returns, provisional income tax returns filing with a withholding or exemption (dividend) statement, filing the house and land transactions income tax.

表 18 各地區國稅局 110 年度辦理所得稅申報收件成果統計表
Table 18 Statistics of the Income Tax Returns Collected
by National Taxation Bureaus in 2021

單位：件；新臺幣千元
Unit: cases; NT\$ thousand

項次 Item		單位 Unit	臺北 國稅局 National Taxation Bureau of Taipei	高雄 國稅局 National Taxation Bureau of Kaohsiung	北區 國稅局 National Taxation Bureau of the Northern Area	中區 國稅局 National Taxation Bureau of the Central Area	南區 國稅局 National Taxation Bureau of the Southern Area	合計 Total
結算 申報 Annual Income Tax Return	綜所稅 Individual Income Tax	(申報)件數 (Filing) Cases	868,554	735,262	2,503,473	1,466,950	876,146	6,450,385
		(自繳)稅額 (Voluntary Payment) Amount	79,483,000	13,019,000	55,219,000	28,700,000	13,728,000	190,149,000
	營所稅 Profit- seeking Enterprise Tax	(申報)件數 (Filing) Cases	195,038	106,844	337,756	240,385	112,782	992,805
		(自繳)稅額 (Voluntary Payment) Amount	177,847,600	28,306,000	155,977,273	52,138,000	18,790,430	433,059,303
暫繳申報 Provisional Income Tax Return		(申報)件數 (Filing) Cases	3,076	1,346	6,162	2,319	823	13,726
		(自繳)件數 (Voluntary Payment) Cases	33,823	30,541	80,626	63,127	21,465	229,582
		(自繳)稅額 (Voluntary Payment) Amount	82,415,000	12,284,000	86,613,000	19,168,000	8,118,000	208,598,000
扣、免繳 (股利)憑單申報 Filing with a Withholding or Exemption (Dividend) Statement		(申報)件數 (Filing) Cases	32,573,959	7,500,937	26,236,878	10,024,462	6,103,610	82,439,846
房地合一 新制申報 Filing the House and Land Transactions Income Tax		(申報)件數 (Filing) Cases	8,863	11,203	32,329	21,974	12,410	86,779
		(自繳)稅額 (Voluntary Payment) Amount	2,850,642	3,749,286	7,752,287	6,710,658	3,087,531	24,150,404

110 年度各地區國稅局廣續執行「財政部維護租稅公平重點工作計畫」，包括會計師簽證案件抽查作業、運用營業稅資料庫查核營所稅作業、遺產稅及贈與稅選案查核作業、加強扣繳單位檢查作業、營業稅選案查核作業及網路交易查核作業。

National taxation bureau of each region executing the key work plans for maintaining fair taxation by the MOF in 2021, including selective examination of abnormal certification provided by Certified Public Accountants (CPAs), use of the business tax database inquiry system to audit profit-seeking enterprise income tax returns, selective assessment of estate and gift tax audit, reinforcement of withholding agency checks, selective assessment of business tax, and selective assessment of online transactions.

表 19 各地區國稅局執行 110 年度維護租稅公平重點工作計畫績效統計表

Table 19 Statistics of the Achievements in Executing the Key Work Plans for Maintaining Taxation by National Taxation Bureaus in 2021

單位：件；新臺幣千元
Unit : cases; NT\$ thousand

作業項目 Tasks	件數 Cases	稅額及罰鍰合計 The Amount of Taxes and Tax Penalties
營所稅會計師簽證案件抽查作業 Selective Examination of Abnormal Certification Provided by Certified Public Accountants	1,489	3,141,246
運用營業稅資料庫查核營所稅作業 Use of the Business Tax Database Inquiry System to Audit the Profit-seeking Enterprise Income Tax Returns	984	591,620
遺產稅及贈與稅選案查核作業 Selective Assessment of Estate and Gift Tax Audit	409	1,318,521
加強扣繳單位檢查作業 Reinforcement of Withholding Agency Checks	5,640	354,928
營業稅選案查核作業 Selective Assessment of Business Tax	28,730	6,955,885
網路交易查核作業 Selective Assessment of Online Transactions	6,263	1,459,384

表 20 各地區國稅局 110 年度各項國稅徵績表
Table 20 Performance in Collection of All National Taxes
by National Taxation Bureaus in 2021

單位：新臺幣百萬元
Unit: NT\$ million

稅目別 Tax	單位別 Unit	全國國稅 總收入 Total Revenue from National Taxes	臺北 國稅局 National Taxation Bureau of Taipei	高雄 國稅局 National Taxation Bureau of Kaohsiung	北區 國稅局 National Taxation Bureau of the Northern Area	中區 國稅局 National Taxation Bureau of the Central Area	南區 國稅局 National Taxation Bureau of the Southern Area
稅課收入 Tax Revenue	實徵數 Collected Amount	2,296,679	930,630	206,883	719,191	304,837	135,138
	預算數 Estimated Amount	1,878,027	724,769	192,868	578,503	279,004	102,883
所得稅 Income Tax	實徵數 Collected Amount	1,232,034	521,500	75,763	442,778	137,445	54,548
	預算數 Estimated Amount	1,096,482	432,116	78,675	371,264	157,633	56,794
營所稅 Profit-seeking Enterprise Income Tax	實徵數 Collected Amount	701,845	285,706	44,690	260,286	81,384	29,779
	預算數 Estimated Amount	609,993	206,117	48,555	219,109	103,028	33,184
綜所稅 Individual Income Tax	實徵數 Collected Amount	530,189	235,794	31,073	182,492	56,061	24,769
	預算數 Estimated Amount	486,489	225,999	30,120	152,155	54,605	23,610
遺產及 贈與稅 Estate and Gift Tax	實徵數 Collected Amount	53,064	22,816	3,195	13,166	10,083	3,804
	預算數 Estimated Amount	28,943	12,916	2,294	7,479	4,621	1,633
貨物稅 Commodity Tax	實徵數 Collected Amount	180,094	-316	39,396	100,114	38,787	2,113
	預算數 Estimated Amount	178,486	0	45,139	89,992	39,999	3,356
菸酒稅 Tobacco and Alcohol Tax	實徵數 Collected Amount	70,858	27	2,191	24,390	14,606	29,644
	預算數 Estimated Amount	41,350	12	1,894	16,540	10,846	12,058
證券交易稅 Securities Transactions Tax	實徵數 Collected Amount	275,393	153,501	18,527	50,237	34,625	18,503
	預算數 Estimated Amount	119,995	73,888	7,473	19,318	12,279	7,037
期貨交易稅 Futures Transactions Tax	實徵數 Collected Amount	10,460	9,287	328	322	426	97
	預算數 Estimated Amount	5,145	4,600	150	173	177	45
特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	實徵數 Collected Amount	3,615	6	99	1,963	1,524	23
	預算數 Estimated Amount	2,508	26	22	1,341	1,109	10
營業稅 Business Tax	實徵數 Collected Amount	471,161	223,809	67,384	86,221	67,341	26,406
	預算數 Estimated Amount	405,118	201,211	57,221	72,395	52,340	21,951

註：此表格之實徵數為實徵淨額。

Note: Collected amount in this table is net actual revenue.

(三) 一年來重要業務概況

1. 推行簡政便民服務

(1) 全面啟動零接觸式防疫服務

- ①所得稅申報期間，事前統一採購防疫裝備，室內總量管制，室外分區、分流及分批導引。鼓勵民眾先預約少群聚，開放網路、電話預約服務。
- ②為因應嚴重特殊傳染性肺炎疫情三級警戒臨櫃報稅暫停服務，開辦郵件申請遠距視訊檢核身分，受理大批查調個人所得及扣除額案件，力求服務不中斷。

(2) 內部流程簡化，提升行政效能

- ①因應營業人受疫情影響需申請紓困貸款，配合營業人申請營業稅稅籍證明書，提供免填申請書且隨到隨辦服務，簡化公文流程及節省郵資。
- ②運用稅務系統自動判斷分繳註記，簡化不加息分繳案件之退稅抵欠作業，提升辦理時效及品質。

(3) 創新宣導

為使租稅教育及宣導活動豐富、多元且創意十足，110 年度宣導計畫採因地制宜。衡酌地方特色，並配合當前政策、數位科技、社會潮流、創新性及宣導族群多元性等因素，規劃適切宣導活動，並結合機關學校、觀光景點、地方節慶及民生消費等辦理各類型租稅宣導，積極運用網路、善用各式線上平臺及直播等數位科技管道，提升民眾對新稅制稅政之認知。

2. 加強稽徵查核，維護租稅公平

(1) 加強營所稅查核

- ①對結算申報案件，運用電腦選案系統及查審輔助系統選案查核；就性質特殊或急迫性案件，輔以人工查核；研議新型選案條件，有效遏阻逃漏。
- ②對採用擴大書面審核制度之營利事業，運用跨稅目資料庫挑選本人、配偶或二親等藉由設立多家營利事業以分散營業收入、同址交易、銷售集中、加值率偏高及家族企業集團等異常態樣案件，有效遏阻以擴大書面審核制度規避稅捐案件。
- ③查核機關團體申報案件是否符合「教育文化公益慈善機關或團體免納所得稅適用標準」，瞭解結餘經費使用計畫與支用是否符合創設目的。
- ④為統一查審案件之認列標準，修訂「製造業原物料耗用通常水準」；與行業公會共同修訂「營利事業各業所得額暨同業利潤標準」，合理反映商業營運情形。

(2) 加強綜所稅查核

- ①運用綜所稅查審輔助系統辦理選案查核；以系統預設或自訂組合方式產出具選查價值之案件，加強查核。
- ②落實執行「房地合一課徵個人所得稅查核計畫」，加強查核以有效遏止逃漏，維護租稅公平。

③為掌握信託案件申報，透過收件單位之信託受託人名冊，積極輔導個人受託人申請編配扣繳單位統一編號。

④對醫療美容、植牙及補習班等不易掌握課稅資料之業者，加強查核遏止逃漏。

(3) 加強遺產稅及贈與稅查核

運用個人財產變動資料分析查核，杜絕假買賣真移轉規避遺產稅；蒐集土地三角移轉、假買賣真贈與、鉅額移轉股權及未成年取得高額存款等資料，加強贈與稅查核。

(4) 加強貨物稅稽徵

①運用海關或他機關通報資料進行查緝並實地稽查，防杜私製應稅貨物。

②抽查市面免稅飲料品是否符合國家標準，及免稅車輛是否有私自移作他用情事。

(5) 加強菸酒稅稽徵

①查核產製廠商設立、產品登記、低價銷售菸酒製品及申報完稅出廠異常情形，並配合國庫署及各縣(市)政府菸酒查緝。

②對產製廠商產製以酒精度計稅之酒品實施檢測酒精度作業，查驗標示酒精度之真實性，以遏止逃漏。

(6) 加強證券交易稅及期貨交易稅稽徵

①輔導證券(期貨)商依法代徵證券(期貨)交易稅；依據集中市場證券(期貨)商每日成交金額紀錄表等相關書表相互勾稽，以防杜逃漏。

②對未上市股份有限公司選案查核，檢核繳驗完稅憑證情形。

(7) 加強營業稅稽徵與查核

①運用營業稅查審輔助系統及商品溯源追蹤管理系統挑選案源，提升查核效能。

②落實「統一發票稽查執行計畫」，對知名店家及於網路銷售貨物或勞務之營業人宣導開立統一發票。

(8) 查緝作業及檢舉案件處理

提供民眾多元檢舉管道，並配合檢調單位查扣帳證資料，遏阻不法逃漏。

(9) 落實覆核業務

針對原查核定案件，覆核其正確性及合法性，並將覆核結果回饋有關單位，減少查核疏漏。

3. 落實徵收業務，達成稅收目標

(1) 加強各稅開徵、欠稅及執行案件之管制

①加強送單取證作業，運用政府資訊網路蒐集欠稅人相關資料，落實各項假扣押、禁止財產處分或限制出境等欠稅保全措施，於每年7月公告重大欠稅案件，俾利欠稅徵起。

②提供欠稅案件之所得及財產等資料予法務部行政執行署各分署，以利查扣存款、查封財產及拘提管收等作業，提高徵績。

③加速辦理將逾徵收或逾執行期間案件之徵收及保全作業，避免逾期致註銷稅款，造成國庫損失。

(2) 加速退稅案件處理

納稅義務人於 110 年 6 月 30 日前完成綜所稅網路申報 (含稅額試算服務)，優先於同年 7 月底前完成退稅。

寄發直撥退稅同意書，輔導納稅義務人以直撥退稅帳戶辦理退稅，節省領取退稅憑單及款項時間。

4. 推動自動化作業，以達簡政便民

(1) 運用媒體檔案資料節省人工建檔人力

積極蒐集政府機關或公司行號申報之媒體資料，以轉檔取代人工建檔，有效節省人力，提高資料正確性。

(2) 推動電子報繳稅

規劃、測試及驗證各稅電子報繳稅系統，辦理系統操作講習及輔導納稅義務人申報繳稅，以達簡政便民之效。

(3) 落實資通安全法遵事項及維護資通安全管理制度

依據資通安全管理法規定辦理資安治理及資安防護事宜；精進資通安全管理制度，維持國際標準 ISO 27001 證書有效性。

5. 其他重要措施

(1) 推動「房地合一稅 2.0」宣導計畫

因應 110 年 4 月 28 日修正公布所得稅法部分條文，為利各界充分瞭解修法目的及修正重點內容，各地區國稅局運用多元管道加強宣導，減少徵納雙方爭議。

(2) 宣導手機報稅及行動電話認證

配合 110 年度新增手機報稅及行動電話認證新措施，宣導納稅義務人可利用手機裝置進行申報及繳稅作業，輕鬆完成綜所稅申報。

(3) 所得稅結算申報便民服務

因應嚴重特殊傳染性肺炎疫情，109 年度所得稅結算申報及繳納期限展延至 110 年 6 月 30 日，受疫情影響無法於繳納期間繳清稅捐者，得申請延期或分期繳納。

(4) 各地區國稅局單一窗口回復查詢金融遺產資料

110 年 9 月 1 日起，各地區國稅局提供單一窗口受理查詢被繼承人金融遺產服務，受理申請後，將申請資料轉由金融機構查詢並由國稅局將彙整查詢結果回復申請人。

(5) 推動防制洗錢及打擊資恐作業

為加強記帳士暨記帳及報稅代理人防制洗錢與打擊資恐意識，並增強我國洗錢防制體制，110 年訂定「財政部各地區國稅局辦理記帳士暨記帳及報稅代理人防制洗錢

與打擊資恐檢查計畫」，賡續辦理實地及非實地檢查，並加強宣導，強化記帳業者法令認知，落實洗錢防制目標。

(6) 推動統一發票兌獎多元服務

110 年度統一發票兌獎應用程式 4 次改版更新以增加使用便利性，積極協助民眾處理統一發票兌獎異常案件，確保民眾兌領獎權益。

(7) 輔導以自動販賣機銷售食品、飲料及收取停車費之使用統一發票營業人逐筆開立統一發票

因應 110 年 10 月 22 日修正發布「統一發票使用辦法」，輔導以自動販賣機銷售食品、飲料及收取停車費之使用統一發票營業人於輔導期限屆滿前完成自動販賣機設備汰換或修改功能，具備逐筆開立統一發票功能。透過發函、電話、發布新聞稿、實地訪查及透過會計師、記帳士、記帳及報稅代理人公會加強宣導等方式輔導營業人。

(8) 新增電子支付帳戶繳稅

110 年 11 月 1 日起新增「電子支付帳戶」繳稅服務，提供便捷之電子化繳稅通路，擴大電子支付應用場景。

3. Major Improvements in 2021

a. Implement Simplified Administration and Convenient Services

(1) Fully launched zero-contact epidemic prevention services

- i. During the income tax declaration period, unified procurement of pandemic prevention equipment was conducted in advance. Furthermore, indoor capacity limits were implemented, outdoor areas were zoned off, and taxpayers were guided so as to avoid crowded conditions. The public was encouraged to make reservations in advance to avoid gatherings, and online and telephone reservation services were provided.
- ii. As a result of suspension of service of over-the-counter tax declaration under the level 3 alert, new services were added, such as mail application for remote video verification of identity. Also, a large number of people have entrusted the Bureau to investigate personal income and deductions.

(2) Simplify internal processes and improve administrative efficiency

- i. In response to business operators who need to apply for a bailout loan due to the impacts of the pandemic, a business tax certificate is issued with a single photo.
- ii. Using the system to automatically determine the repayment notes, simplify the tax refund and arrears crediting process for cases where interest is not raised, and improve the timeliness and quality of processing.

(3) Innovation promotion

In order to make tax education and publicity activities more creative, enriching, and diverse, planning for 2021 annual promotional activities take into consideration features of the local community and population. Working in line with current policies, technology, and social trends, the innovative and diverse promotions are conducted in organizations and schools, tourist attractions, local festivals, or at popular places of consumption. To raise public awareness of the new tax system, various new channels are also utilized, including online platforms, streaming, and other emerging technology.

b. Reinforcement of Tax Collection and Maintenance of Fair Taxation

(1) Reinforcement of profit-seeking enterprise income tax audit

- i. Computer selection system and tax cases selection system are adopted to audit the profit-seeking enterprise annual income tax returns. Artificial intelligence and machine learning technology is used to improve the effectiveness of tax administration through enhancing the capability of tax data analytics.
- ii. Expansion of audit qualifications by reviewing declaration on income tax returns for profit-seeking enterprises who disperse business revenue by establishing multiple enterprises, trade in the same address, have a higher ratio of added value, or established a group of family corporations, said enterprises were selected and assessed through the cross-tax database to prevent tax evasion.
- iii. Audit was performed on income tax returns filed by educational, cultural, public welfare or charitable organizations or institutions to verify whether their income tax returns are in accordance with the Criteria for Income Tax Exemption of Educational, Cultural, Public Welfare or Charitable Organizations or Institutions and find whether the plan of expenditures and annual balance fulfilled their goals of establishment.
- iv. Make an amendment to the “Common Level of Materials and Supplies Being Used for Production” to ensure the assessment of the case is unified. Working with professional associations, the “Profit-seeking Enterprise Income Standards and The Profit Standard of the Same Trade Concerned” have been revised and the income and profit standards of the same trade concerned have been modified to reasonably reflect business operations.

(2) Reinforcement of individual income tax audit

- i. Applying the auxiliary system for examination of individual income tax to select cases to review; utilizing default or customized combinations to identify cases worth reviewing with a view to enhancing examination of individual income tax return.
- ii. Implement “The Individual House and Land Transactions Income Tax Audit program”,

and strengthen the investigation of tax evasion and maintaining fair taxation.

- iii. To effectively manage trust cases through the trustee roster from recipient units, active guidance is provided to individual trustees to apply for the Tax Code Number.
- iv. Reinforcing the assessment of businesses in the industries whose revenues are hard to seize, such as aesthetic medicine, dental implants, and cram schools.

(3) Reinforcement of estate and gift tax audit

Assessment analysis of personal property movement data for the purpose of avoiding estate tax evasion via fake sales by taxpayers. Reinforce gift tax assessment by collecting the following data: land triangular transfer, fake sales, share transfer of substantial amount, and teenagers with high bank deposit.

(4) Reinforcement of commodity tax collection

- i. Conduct investigations and on-site inspections by using the information reported from Customs or other agencies to prevent private production of taxable commodities.
- ii. Conduct random spot checks on whether the duty-free beverages on the market meet the National Standards of the ROC, and whether the duty-free vehicles are used for other purposes without permission.

(5) Reinforcement of the tobacco and alcohol tax collection

- i. Inspect the establishment of manufacturers, registration of products, tobacco and alcohol products sold at lower prices, and abnormal declarations of tax-paid and ex-factory. Cooperate with the NTA and county (city) government to investigate tobacco and alcohol products.
- ii. Carry out alcohol content testing on the alcohol products produced by manufacturers that are taxed by concentration of alcohol content, and check the authenticity of the alcohol content on the label to prevent tax evasion.

(6) Reinforcement of securities transaction tax and futures transaction tax collection

- i. Guide securities firms and futures commission merchants to collect securities (futures) transaction tax in accordance with the relevant regulations; check the daily transaction amount record table of securities firms and futures commission merchants to prevent evasion.
- ii. Check the unlisted company limited by examining the proof of transaction tax payment.

(7) Reinforcement of business tax collection and audit

- i. Select cases by business tax data mining system and product tracing management system for audit to improve audit effectiveness and efficiency.
- ii. Carry out the “Executive Plan on Uniform Invoice Inspection to Disseminate

Information about Issuing Uniform Invoices” to popular retailers and the business entities selling goods or services online.

(8) Handling of report of tax evasion and investigation

By providing multiple ways for the general public to report information or accusations to the effect that a taxpayer is evading tax payment, and cooperating with the law enforcement agency to seize accounting books and receipts, to efficiently eliminate tax evasion.

(9) Implementing auditing affairs

Audit cases done by other divisions for accuracy and legality, and provide related divisions with adjusted cases to reduce errors.

c. Fulfillment of Tax Collection Tasks and Revenue Targets

(1) Strengthen the control of various tax collection, tax arrears, and enforcement cases

- i. Improve the legitimacy of the delivery process, obtain relevant information on tax delinquents through government information network, implement various tax safeguards such as provisional attachment, prohibition from the disposal of property, and restriction on leaving the ROC, and announce major tax delinquent cases in July every year, so that tax debt can be collected more efficiently.
- ii. For cases of tax arrears transferred to the Administrative Enforcement Agency, Ministry of Justice for compulsory enforcement, provide relevant information such as enquiries about data on various income and the data on personal property to handle enforcement methods such as seizure of the deposit or property, arrest, and taking into custody, so as to improve collection performance.
- iii. In order to avoid taxes overdue from being written off and cause losses to the Treasury, accelerate the handling of tax collection and safeguards of cases that are about to exceed the collection or enforcement period.

(2) Processing tax refund

- i. Taxpayers who complete e-filing of Individual Income Tax Return, and confirm Pre-calculation Service for Individual Income Tax Returns online or via voice mail by June 30, 2021, will have priority to receive tax refund before the end of July of the same year.
- ii. To save time and allow taxpayers to receive tax refunds more quickly, guide taxpayers to grant consent for refunding tax to designated account.

d. Automation to Achieve the E-governmental Goals of Simplifying Operations and Providing Convenient Services

- (1) Collect media information to save human resources used for archival work
Actively collect media information of governments or corporations and replace manual archiving by automated file conversion, thus saving workforce and improving data accuracy.
- (2) Promote electronic tax filing
Plan, test, and verify all electronic tax filing systems, and convene training workshops for e-filing system operation and instruct taxpayers how to file electronically in order to reach the goal of streamline administration for the convenience of the people.
- (3) Continually maintain information security and personal information management system
Improve information security management system, and continually maintain the certificate validity of ISO 27001 international standard; improve personal information management system and strengthen personal information protection measures.

e. Other Important Taxation Measures

- (1) Promote the “House and Land Transactions Income Tax 2.0” publicity plan
As partial amendments of the Income Tax Act were promulgated on April 28 2021, the tax authority has been using multiple channels to strengthen publicity to help taxpayers fully understand the purpose and the key content of the amendment. By doing so, the tax authority hopes to reduce tax disputes in the near future.
- (2) Promote mobile tax filing and mobile phone authentication
Since 2021, new measures for mobile tax declaration and mobile phone authentication have been added to rise awareness that taxpayers can use mobile devices for declaration and tax payment, and to easily complete comprehensive income tax declarations.
- (3) Convenient services of individual income tax return
Due to the COVID-19 pandemic, the 2021 income tax return and payment deadline has been extended to June 30, 2021; taxpayers who are unable to pay full tax within the statutory period due to the COVID-19 pandemic may apply for deferment or instalment of tax payment.
- (4) One-stop service for cross-district inquiry into the financial heritage information of a decedent
From September 1, 2021, all National Taxation Bureaus provide one-stop service for cross-district inquiry into the financial heritage information of a decedent. After receiving an application, the branch office will transfer the document to the appropriate financial institution, and the taxpayer will receive a comprehensive response from the five National Taxation Bureaus.

(5) Promote anti-money laundering and countering the financing of terrorism

The “Audit Plan on Bookkeepers and Tax Return Filing Agents Combating Money Laundering and Financing of Terrorism” was revised in 2021. Furthermore, the tax authority continued with on-site and off-site inspections, and reinforced guidance to boost awareness of combating money laundering and financing of terrorism, enhanced our anti-money laundering system, and carried out the objective of preventing money laundering.

(6) Diversified services of uniform invoice redemption

To guarantee the prizewinners’ rights, the redemption APP was updated four times in 2021, and assistance was provided for those having problems in redeeming their awards.

(7) Providing guidance to business entities using uniform invoice and selling food and beverages or collecting parking fees via automatic vending machines to issue uniform invoices per transaction

As partial amendments of the Regulations Governing the Use of Uniform Invoices were promulgated on October 22, 2021, the tax authority has been providing business entities with guidance or dissemination for replacing their used automatic vending machines with new ones or modifying the program to make sure they will follow the regulation to issue uniform invoices per transaction within the legal counseling period. By sending an official document, making a call, issuing a press release, conducting on-site visits, and disseminating information through Institute of Certified Public Accountants, Bookkeepers Guild, and Accounting and Taxation Agents Association, the tax authority hopes that all the business entities would issue uniform invoices according to the regulation.

(8) Add an electronic payment account for tax payment

From November 1, 2021, the “Electronic Payment Account” tax payment service has been added, providing a convenient electronic payment channel and expanding the application scenarios of electronic payment.

叁、關務業務

沿革

我國海關創立於西元 1854 年，原名「海關總稅務司署」，至民國 60 年 6 月 30 日，人事組織大致仿效英國文官制度，業務分為稅務及海務二大系統；60 年 7 月 1 日起，參考郵政及電信等事業機構人事制度，採行資位職務分立制度，分為關務及技術二大類。

80 年 2 月 1 日制定公布關務人員人事條例、財政部關稅總局組織條例及財政部關稅總局各地區關稅局組織通則，海關組織及人事制度正式法制化，機關名稱更名為財政部關稅總局，各關更名為關稅局。89 年 2 月 1 日起，配合海岸巡防法之制定及行政院海岸巡防署海洋巡防總局成立，海關巡緝艦及其員工一併移撥，海關緝私範圍重新調整，負責通商口岸（包括港區、錨地及其臨近水域）之緝私。

102 年 1 月 1 日起，配合行政院組織調整，財政部關稅總局與財政部關政司整併成立財政部關務署（下稱關務署），為辦理全國關務業務機關，負責關務政策之規劃與推動、擬訂關務法規及督導業務執行，所轄基隆、臺北、臺中及高雄 4 關稅局，同時更名為關務署基隆關、關務署臺北關、關務署臺中關及關務署高雄關。

III. Customs

History

ROC Customs was initially established in 1854 with the name of “Inspectorate General of Customs.” Between the time of its establishment and June 30, 1971, the Customs personnel system was operating very much under the influence of British civil service system while the core responsibilities were duty collection and maritime patrol. From July 1, 1971, by referring to the Personnel System for Enterprises’ Employees of Transportation and Communications, Customs divided its human resources into two main categories to deal with customs affairs and technical business.

On February 1, 1991, the Statutes Governing the Personnel Management of the Directorate General of Customs of the Ministry of Finance, the Statutes Governing the Organization of the Directorate General of Customs of the Ministry of Finance, and the Organic Statutes for the Field Customs Offices under the Directorate General of Customs of the Ministry of Finance were promulgated. The organization and personnel system of Customs have been legalized with the Inspectorate General of Customs being officially renamed as Directorate General of Customs and

the four field Customs being officially renamed as Customs Offices. Since February 1, 2000, with the promulgation of the Coast Guard Act and the establishment of the Maritime Patrol Directorate General under the cabinet-level Coast Guard Administration, the ships and personnel responsible for coast patrol have been transferred to the said Directorate. Furthermore, the scope of Customs' operation on smuggling prevention has been modified accordingly, which only covers commercial ports consisting of port area, anchorage, and neighboring waters.

On January 1, 2013, Customs Administration was established with the merger of Department of Customs Administration and Directorate General of Customs, which was the result of government reorganization. Customs Administration is the national agency in charge of customs affairs, including the planning and operating of customs policies, the promulgation of customs related laws and regulations, and supervision over practices of customs affairs. The four field Customs offices under the jurisdiction of the Directorate General of Customs, namely, Keelung Customs Office, Taipei Customs Office, Taichung Customs Office, and Kaohsiung Customs Office have been renamed as Keelung Customs, Taipei Customs, Taichung Customs, and Kaohsiung Customs of Customs Administration, respectively.

一、主要工作

- (一) 釐定關務政策，規劃關稅制度。
- (二) 擬定進口稅率、商品分類及關稅估價規範。
- (三) 制定關務及緝私法規。
- (四) 督導通關行政及關稅徵收。
- (五) 辦理關務涉外事務。
- (六) 其他有關關務事項。

A. 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.

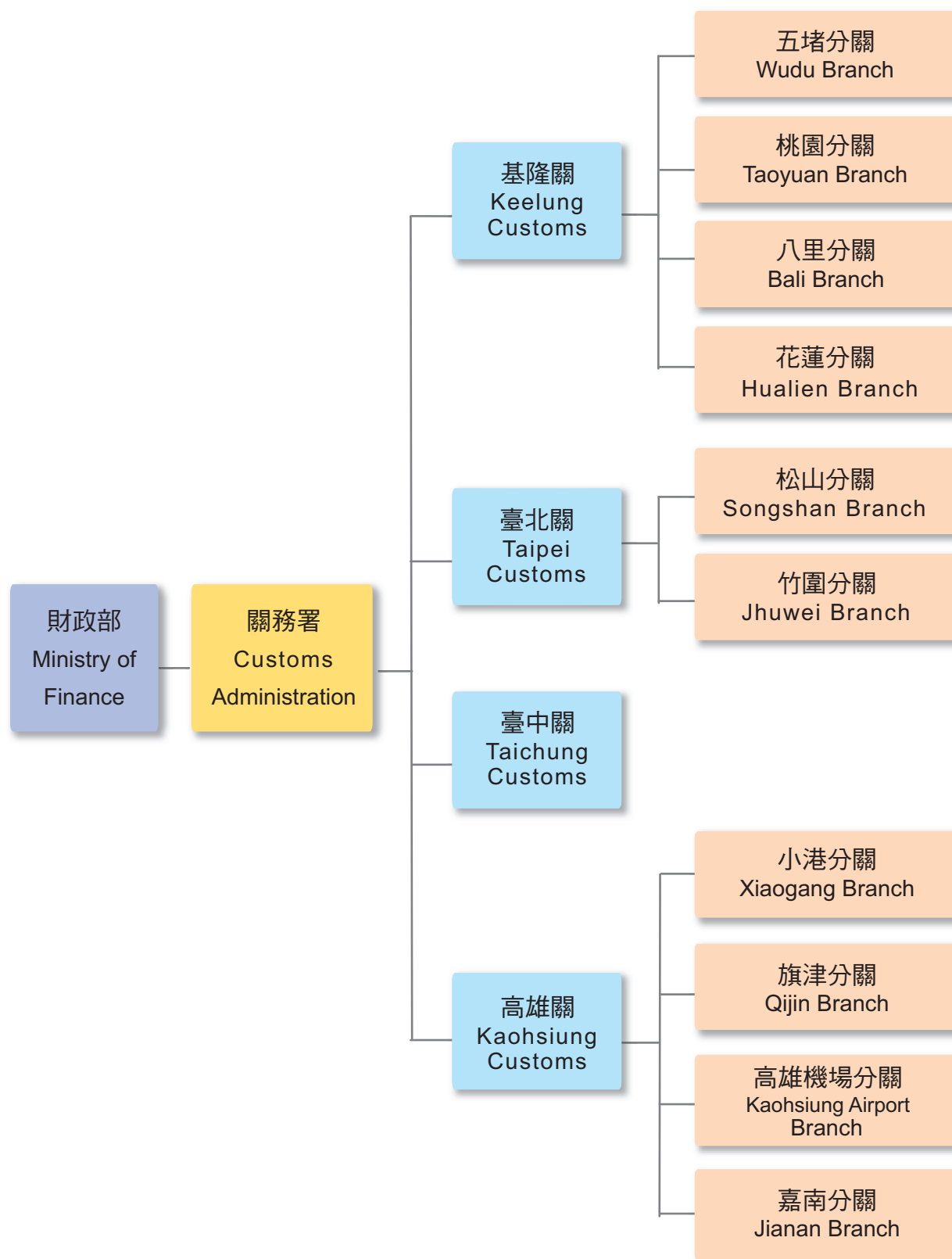


圖 19 關務行政組織系統

Chart 19 Organization of the Customs Administration

二、重要業務統計

B. Statistics of Major Work

(一) 海關主要業務統計

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：

1. Statistics of Major Customs Work

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

表 21 海關主要業務統計

Table 21 Statistics of Major Customs Work

年度 CY	報單份數(單位：千份) Declarations (Unit: Thousand entries)		查緝走私 Prevention of Smuggling		沖退稅 Duty Drawback	
	進口 Imports	出口 Exports	緝獲案件 Seized Cases	價值 Value 單位：新臺幣千元 Unit: NT\$1,000	案件 Cases	價值 Value 單位：新臺幣千元 Unit: NT\$1,000
2012	15,864(10%)	10,472 (2%)	6,868 (8%)	256,575(76%)	74,027(11%)	2,220,182 (-3%)
2013	17,967(13%)	10,948 (5%)	6,149(-10%)	366,564(43%)	102,070(38%)	2,586,959(17%)
2014	20,166(12%)	12,264(12%)	5,601 (-9%)	346,116 (-6%)	135,566(33%)	2,905,934(12%)
2015	23,207(15%)	13,461(10%)	8,079(44%)	436,813(26%)	146,840 (8%)	3,001,485 (3%)
2016	28,279(22%)	13,555 (1%)	9,863(22%)	518,769(19%)	151,627 (3%)	2,708,533(-10%)
2017	40,760(44%)	13,683 (1%)	12,245(24%)	668,911(29%)	166,768(10%)	3,269,647(21%)
2018	51,347(26%)	13,691 (0%)	17,250(41%)	934,564(40%)	165,864 (-1%)	3,488,487 (7%)
2019	67,089(31%)	13,221 (-3%)	16,039 (-7%)	1,589,859(70%)	189,015(14%)	4,089,125(17%)
2020	68,177 (2%)	14,008 (6%)	14,337(-11%)	1,196,469(-25%)	206,696 (9%)	4,506,335(10%)
2021	65,575 (-4%)	14,054 (0%)	11,996(-16%)	1,932,658(62%)	206,923 (0%)	4,517,913 (0%)

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.本表百分比為年成長率。

Note：1.The figures 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 table are annual growth rates.

(一) 關稅收入與中央政府歲入比較

最近 10 年我國關稅收入占中央政府歲入比率約 5% 至 6%。

2. Revenue of Customs Duty as a Percentage of Central Government Revenue

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

表 22 關稅收入與中央政府歲入比較

Table 22 Revenue of Customs Duty as a Percentage of Central Government Revenue

單位：新臺幣拾億元；%
 Unit：NT\$billion；%

年度 CY	關稅收入 Customs Duty	中央政府歲入 Central Government Revenue	關稅收入占中央政府歲入 百分比 Customs Duty as a Percentage of Central Government Revenue
2012	94.9	1,668.3	5.69
2013	97.0	1,730.5	5.61
2014	107.1	1,726.4	6.20
2015	111.0	1,885.7	5.89
2016	115.0	1,895.7	6.07
2017	115.0	1,929.8	5.96
2018	120.1	2,020.3	5.94
2019	123.0	2,076.5	5.92
2020	121.4	2,169.6	5.60
2021	133.3	2,387.0	5.58

附註：中央政府歲入資料，110 年度(含)以前為決算審定數。

Note: For central government revenue, figures are final audit accounts.

(三) 關稅稅率

1. 降低關稅稅率

為促進工業快速成長及調節國內物資供需，多次檢討修正海關進口稅則減免工業原料關稅，並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。

3. Tariff Rates

a. 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.

表 23 關稅進口稅率修正項數

Table 23 Amendments to Import Tariff Rates

年度 CY	減稅 Reduced Items	免稅 Exempted Items	修正 Amended Items
2012	1	1	16
2013	—	—	8,928
2014	—	—	8,928
2015	4	2	9
2016	164	6	219
2017	16	52	42
2018	—	1	166
2019	15	1	31
2020	—	—	—
2021	1	—	—

表 24 關稅稅率機動調整次數及項數

Table 24 Temporary Adjustment of Import Tariff Rates

年度 CY	次數 Adjustments	項數 Items
2012	2	5
2013	—	—
2014	1	4
2015	4	11
2016	2	8
2017	—	—
2018	—	—
2019	—	—
2020	5	13
2021	3	19

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 101 年度之 5.89% 及 1.19% 調整為 110 年度之 6.34% 及 1.26%。

b. 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 adjusted from 5.89% and 1.19% in 2012 to 6.34% and 1.26% in 2021, respectively.

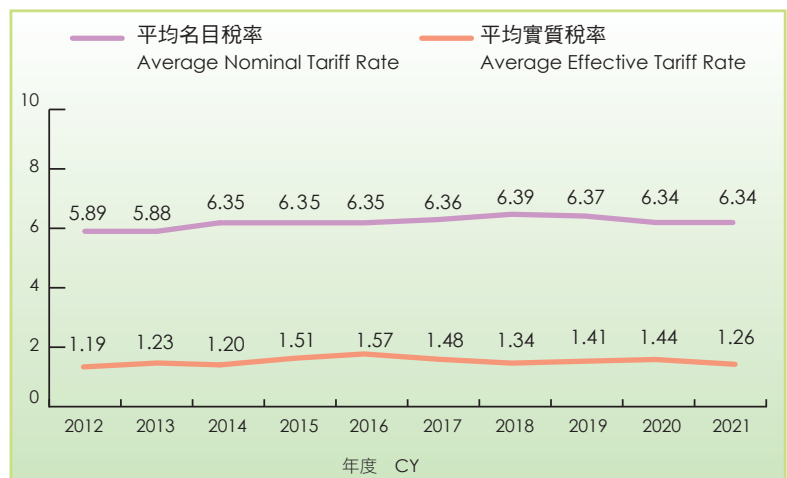
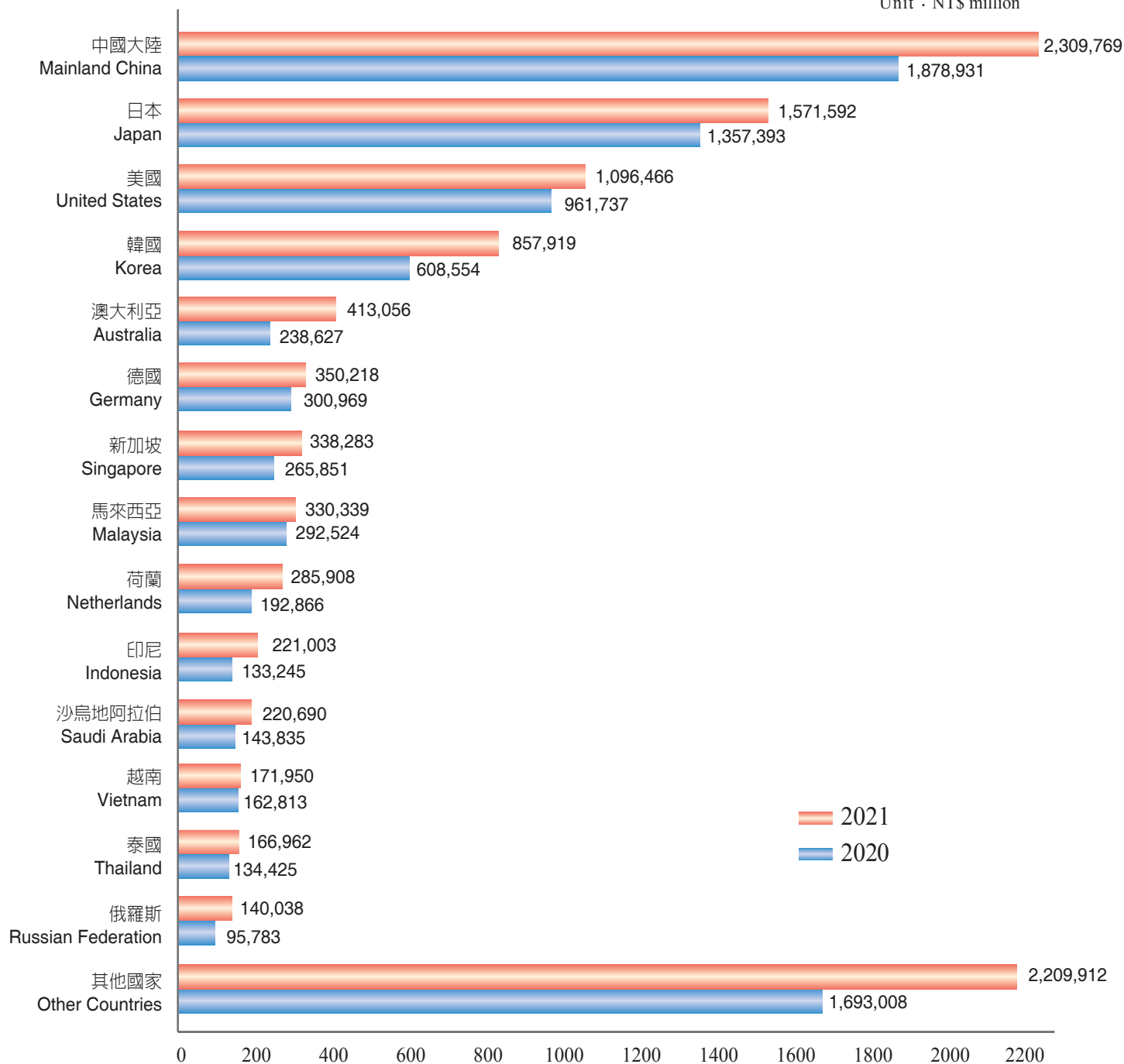


圖 20 關稅平均名目稅率及平均實質稅率

Chart 20 Average Nominal Tariff Rates and Average Effective Tariff Rates

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 110 年進口貿易統計值為基準排序。

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

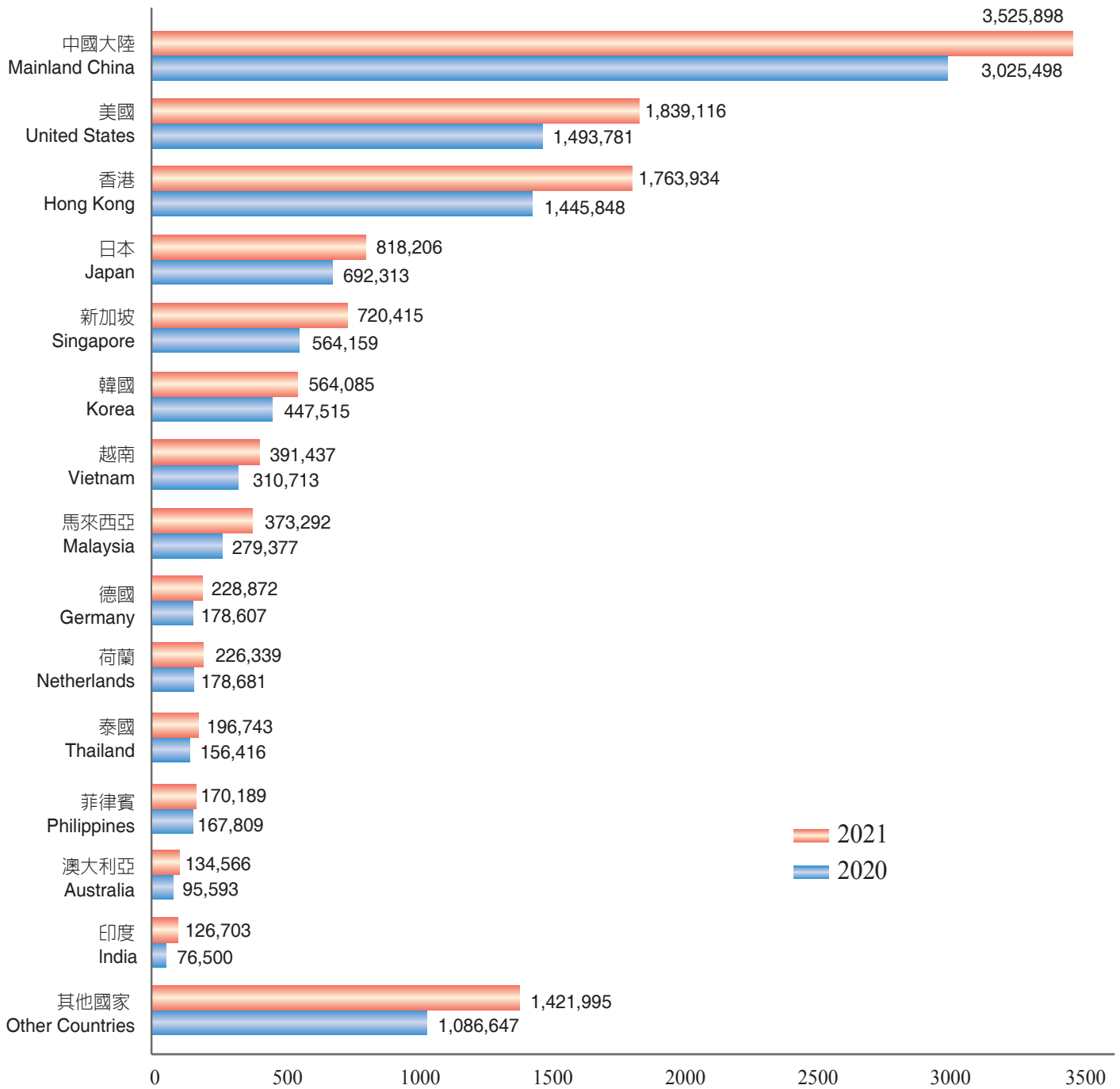
2. The compilation of merchandise trade statistics adopts the General Trade System from 2016.

3. The ranking of the countries is based on the value of imports of 2021.

圖 21 主要貿易國家進口值統計

Chart 21 Import Value from 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 110 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 2021.

圖 22 主要貿易國家出口值統計

Chart 22 Export Value to Principal Trading Countries

三、一年來重要業務概況

(一) 加速法規合理化

1. 110年1月11日修正發布「保稅倉庫設立及管理辦法」，建立保稅倉庫業者入場自行審查及退場機制；為強化專供航行國際航線飛機用品保稅倉庫之管理，增訂業者應建置放行貨物倉間電子化帳務系統，以利海關遠端稽核。
2. 110年1月27日修正發布「海關管理進出口貨棧辦法」及「海關管理貨櫃集散站辦法」，延長貨棧業者監視系統檔案存檔期間，提升監管效能。
3. 110年3月29日及10月19日分別修正發布「報關業設置管理辦法」，配合公務員懲戒法將公務員懲戒處分提高為「免除職務」、民法增訂「受輔助宣告」之相關修正，及現行實務作業需要，修正相關文字，以資周全；禁止報關業與其所僱員工及專責報關人員，以不正當手段對海關執行職務進行干擾或妨害，維護通關秩序。
4. 110年4月13日修正發布「海關管理承攬業辦法」，落實承攬業人員作業證佩戴及管理，防範不法走私行為。
5. 110年4月21日與5月18日分別修正發布「空運快遞貨物通關辦法」及「海運快遞貨物通關辦法」，增訂海關得要求快遞業者提供相關文件資料，及海關得視個案違章情節選擇裁處警告並限期改正或罰鍰，以符比例原則；另增訂海運快遞專區貨物裝運限制、專區設置要件及專區業者家數總量管制等規定，強化海運快遞貨櫃(物)存儲移運安全性，提升通關效能及促進海運快遞業務健全發展。
6. 110年6月4日修正發布「海關管理保稅工廠辦法」，增加行政輔導機制，縮短業者申設保稅工廠時程；另增訂保稅電子化申辦項目、提供簡化通關及管理優惠，俾節省業者作業成本，提升出貨效能及吸引人才就業。
7. 110年9月28日修正發布「自由貿易港區海關查核作業規定」，增訂貨物控管查核及查核關員應辦理事項，以利實務管理。
8. 110年11月11日訂定發布「海關依關稅法第八十四條第一項規定裁處停業或廢照認定原則」，俾海關對違規情節重大之認定有客觀標準可遵循。

(二) 修正海關進口稅則

110年12月15日修正公布海關進口稅則部分稅則，履行臺貝(貝里斯)、臺巴(巴拉圭)經濟合作協定及臺宏(宏都拉斯)自由貿易協定之關稅減讓承諾，並配合產業政策需要。

(三) 推動便捷措施

1. 110年4月1日完成「保稅智慧服務平臺」介接經濟部科技產業園區資訊系統，提供業者查詢及下載該園區核准文件，落實無紙化及提升保稅區管理效能。
2. 110年5月28日公告放寬貨物裝運出口放行期限，由原應於翌日起30日內延長為60

日內，得列入出口裝船清單連線辦理結關，避免因嚴重特殊傳染性肺炎疫情延誤船期，衍生出口人退關費用及運輸業者結關行政成本。

3. 110年7月20日增加直撥退保證金(稅)方式，節省納稅義務人支票兌領手續或電匯費用。
4. 110年9月15日修正發布「海關執行商標權益保護措施實施辦法」，增訂便民措施，商標權人得藉由數位平臺進行疑似仿冒品侵權認定程序，進出口人則得透過該平臺提出無侵權證明，節省商標權人與進出口人之費用、時間及人力成本。
5. 110年12月9日修正發布「復運出口案件查詢及核銷進口報單無紙化作業注意事項」，新增線上核銷報單類別，以利自由貿易港區出口報單核銷，加速核退保證金作業。
6. 110年關港貿單一窗口增加17項機關間資料交換服務與3項線上申辦及查詢服務，促進跨機關資訊共享並提升通關便捷。
7. 110年配合衛生福利部食品藥物管理署邊境查驗管制措施，介接紐西蘭衛生證明電子訊息，有效強化邊境查驗及檢疫效能，響應國際無紙化及電子化倡議。

(四) 機動調整關稅

1. 110年1月20日公告機動調增紅豆8項貨品關稅稅率，自110年1月1日至12月31日，為期1年。
2. 繼續機動調降藥用酒精原料貨品關稅稅率，並實施至111年2月26日，視國內防疫情形及供需狀況滾動檢討。
3. 110年12月9日公告機動調降牛肉及小麥等18項貨品關稅稅率，自110年12月1日至111年3月31日，為期4個月。

(五) 強化邊境機關查緝合作

1. 配合行政院第1期及第2期「新世代反毒策略行動綱領」彙整緝毒工作重點及近期重大策進作為，另配合臺灣高等檢察署執行「安居緝毒方案」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、衛生福利部及行政院農業委員會等主管機關共同執行查緝業務，110年緝獲毒品361件(毛重4,851公斤)、私菸224萬包、私酒6,154公升，偽劣假藥1,692件、電子煙1,349件及偽劣農藥1,527公斤。

(六) 反傾銷調查與執行反傾銷稅及特別防衛措施

1. 公告110年度花生等14項農產品實施特別防衛措施基準數量及基準價格，實施期間自110年1月1日至12月31日。
2. 110年3月10日公告對自中國大陸產製進口過氧化苯甲醯產品繼續課徵反傾銷稅案，自公告日起進行第2次落日調查。
3. 110年8月20日公告對自中國大陸及韓國產製進口特定鍍鋅、鋅合金扁軋鋼品繼續課徵反傾銷稅案，自公告日起進行落日調查。

4. 110年8月20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繼續課徵反傾銷稅案，自公告日起進行落日調查。
5. 110年8月31日公告對自中國大陸產製進口特定鋁箔課徵反傾銷稅暨臨時課徵反傾銷稅案，核定課徵反傾銷稅，並溯自同年2月22日實施，為期5年。
6. 110年9月27日公告對自印度、越南、馬來西亞及印尼產製進口陶瓷面磚課徵反傾銷稅及臨時課徵反傾銷稅案，核定課徵反傾銷稅，自同年10月4日實施，為期5年。
7. 廣續辦理對自特定國家產製進口碳鋼鋼板及鞋靴課徵反傾銷稅案之具結廠商履行具結情形查核事宜。
8. 對自特定國家產製進口陶瓷面磚、特定鋁箔、碳鋼鋼板、特定鍍鋅、鋅合金扁軋鋼品、不銹鋼冷軋鋼品、卜特蘭水泥及其熟料、毛巾、鞋靴及過氧化苯甲醯9項產品課徵反傾銷稅，110年課徵反傾銷稅4億1,042萬餘元。

(七) 推動國際關務合作

1. 110年1月12日印度台北協會會長拜會關務署，與我方研商臺印雙邊海關交流議題。
2. 110年3月18日實施臺紐優質企業相互承認實務運作，雙方海關相互提供對方優質企業業者通關優惠，減少對業者干預，加速貨物通關，強化進出口競爭力。
3. 110年5月28日與瓜地馬拉簽署「臺瓜優質企業相互承認協議」，有效強化雙方貿易便捷及國際供應鏈安全，並促進臺瓜雙邊貿易發展。
4. 110年9月23日駐台北越南經濟文化辦事處代表拜會關務署，就臺越關務議題交換意見，加強合作關係。
5. 110年10月6日台北市日本工商會及日本台灣交流協會拜會關務署，就維護智慧財產權議題進行交流。

C. Major Improvements in 2021

1. Accelerated Legal Rationalization

- a. The Regulations Governing the Establishment and Management of Bonded Warehouses was amended and promulgated on January 11, 2021, to establish a self-examination and exit mechanism for bonded warehouse operators to comply with bonded regulations and customs execution. In addition, to strengthen the management of the bonded warehouse of aircraft supplies dedicated to international flights, the subscription business should establish an electronic accounting system for the release of cargo warehouses to facilitate Customs to perform remote audits.
- b. The Regulations Governing the Customs Management of Import and Export Warehouses and Regulations Governing the Customs Management of Container Terminals were both amended and promulgated on January 27, 2021. The amended regulations authorize

- Customs to request operators to extend the archive time of their surveillance system if Customs deems it necessary, so as to improve supervision efficiency and implement risk management.
- c. The Regulations Governing the Establishment and Management of Customs Brokers was amended and promulgated on March 29, 2021 and October 19, 2021 respectively, in order to comply with the Civil Service Discipline Act, which raised the disciplinary punishment for civil servants to dismissal from duty, to align with the amendment of the Civil Code related to the addition of the commencement of assistance, as well as to meet the practical needs of customs brokers management. In addition, interfering with or hindering the performance of customs duties by customs brokers and their agents through improper means is also prohibited, so as to establish a high-quality customs clearance environment.
 - d. The Regulations Governing the Customs Management of Freight Forwarders was amended and promulgated on April 13, 2021, strictly implementing that personnel must wear the forwarder operation identification card to ensure personnel identification and risk management.
 - e. The Regulations Governing Customs Clearance Procedures for Air Express Consignments and Regulations Governing Customs Clearance Procedures for Maritime Express Consignments were amended and promulgated on April 21, and May 18, 2021 respectively, whereby Customs can not only require express consignment operators to present necessary credentials but also select appropriate administrative penalties from issuing a written warning to imposing a fine depending on the severity of individual violations in accordance with the principle of proportionality. In addition, stipulations on the loading restrictions, setup requirements, and total quantity control measures of the Maritime Express Handling Unit are also added, so as to strengthen the security of storing and transferring maritime express consignments, enhance customs clearance efficiency, and facilitate the development of maritime express business.
 - f. The Regulations Governing Customs Bonded Factories was amended and promulgated on June 4, 2021, adding administrative guidance mechanisms and shortening the time period for operators to apply for bonded factories. In addition, the electronic bonded application project was updated, and simplified customs clearance and management preferences were provided, in order to save the industry operating costs, improve delivery efficiency, and attract talents to employment.
 - g. The Operation Directions Governing Customs Auditing Operations in Free Trade Zones was amended and promulgated on September 28, 2021. The amendment added the audit

matters related to the goods control and those matters which customs auditors shall deal with, so as to consolidate customs control and the compliance which should be made by free trade zone enterprises.

- h. The Directions for the Determination of Customs' Adoption of Suspension or Repeal of the Declaration Business Pursuant to Paragraph 1 of Article 84 of the Customs Act was promulgated on November 11, 2021, whereby Customs can have objective criteria to follow in determining serious offence and making discretionary decision, so as to eliminate inappropriate businesses and establish a refined customs clearance environment.

2. Revisions to the Customs Import Tariff Schedule

The Customs Import Tariff was amended and promulgated on December 15, 2021, in order to fulfill the tariff concession commitments to the Economic Cooperation Agreement (ECA) between Taiwan and Belize, the ECA between Taiwan and Paraguay, and the Free Trade Agreement between Taiwan and Honduras, as well as to meet the needs of the domestic industrial policies.

3. Promotion of Facilitation Measures

- a. The Bonded Intelligence Service Platform interconnected with information system of Technology Industrial Park, Ministry of Economic Affairs on April 1, 2021, providing query and download of approval documents to fulfill the objective of going paperless and advance the management effectiveness of bonded areas.
- b. Exported goods shall be shipped for export within 30 days from the day after the customs release. On May 28, 2021, Customs announced that the goods could be listed in the container loading list for customs clearance within 60 days from the day after the export release, so as to prevent the relevant shutout fees and customs clearance costs derived from the delay of the shipping schedule incurred by the pandemic.
- c. Direct deposit has been implemented as another channel for duty refund since July 20, 2021. Duty payers can save time and cost from cashing checks or wire transfer.
- d. The Regulations Governing Customs Measures in Protecting the Rights and Interests of Trademark was amended and promulgated on September 15, 2021. With the amendment, trademark rights holders can identify the authenticity of suspicious counterfeit goods on the Customs e-platform, while importers/exporters can also opt to submit evidence through the e-platform to prove the goods are authentic. The establishment of Customs e-platform offers more time- and money-efficient choices for rights holders and importers/exporters in the event of trademark infringement cases.
- e. The Operation Directions for Paperless Inquiry of Re-export Declarations and Writing-

off Data Elements Therein Against Import Declarations was amended and promulgated on December 9, 2021. With the amendment, more export declaration categories are allowed for online writing-off to expedite the refund of deposit in free trade zones.

- f. In 2021, 17 inter-agency data exchange services and 3 e-application and inquiry services were added to the Customs-Port-Trade Single Window (CPT) to promote cross-agency information sharing and facilitate customs clearance services.
- g. In 2021, the interface between CPT and New Zealand's E-CERT (Electronic Certification) on sanitary certificate was accomplished to implement border control measures collaboratively with Taiwan Food and Drug Administration. The interface not only enhances efficiency on cargo examination at borders but also resonates with the universal initiative to go paperless.

4. Temporary Adjustment of Customs Duty

- a. On January 20, 2021, it was announced that the tariff rates on eight red bean product categories would be increased temporarily for a one-year period, throughout the year 2021.
- b. The tariff rates on ingredients of pharmaceutical alcohol have been reduced temporarily, and the implementation period has been extended to February 26, 2022. The tariff reduction measure will be reviewed periodically, with the progress of epidemic prevention, and the market supply and demand being taken into consideration.
- c. On December 9, 2021, it was announced that the tariff rates on 18 product categories including meat of bovine animals and wheat would be reduced temporarily for a four-month period, from December 1, 2021 to March 31, 2022.

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

- a. Following the amendment of “New Generation Anti-drug Strategy (the first and second phase)” by the Executive Yuan, Customs Administration coordinated recent countermeasures and reviews. Customs Offices implemented this plan and participated in nationwide operations organized by the Taiwan High Prosecutors Office. Taiwan Customs will continue to fight against drug-related crime with judicial agencies to secure our border and facilitate customs clearance in the future.
- b. The crackdown on illegal acts was jointly conducted by Customs and relevant government agencies, including the Ministry of Justice, National Police Agency of Ministry of the Interior, Ministry of Health and Welfare, and Council of Agriculture. Major seizure cases of 2021 are listed as follows: 361 cases of narcotic drugs with a gross weight of 4,851 kg, 2.24 million packs of smuggled cigarettes, 6,154 liters of smuggled alcohols, 1,692 cases

of bogus medicines, 1,349 cases of e-cigarettes, and 1,527 kg of bogus farm chemicals.

6. Investigations of Anti-dumping and Implementation of Anti-dumping Duty and Special Safeguard Measures

- a. 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, 2021.
- b. The MOF announced that the 2nd sunset anti-dumping investigation of benzoyl peroxide products originating in or imported from China has commenced since March 10, 2021.
- c. The MOF announced that the sunset anti-dumping investigation of certain flat-rolled steel products, plated or coated with zinc or zinc-alloys originating in or imported from China and Korea has commenced since August 20, 2021.
- d. The MOF announced that the sunset anti-dumping investigation of carbon steel plate originating in or imported from Brazil, China, India, Indonesia, Korea, and Ukraine has commenced since August 20, 2021.
- e. On August 31, 2021, the MOF determined to impose the anti-dumping duty on certain aluminum foil originating in or imported from China, and the implementation date shall be traced back to February 22, 2021, for 5 years.
- f. On September 27, 2021, the MOF determined to impose the anti-dumping duty on ceramic tiles originating in or imported from India, Vietnam, Malaysia, and Indonesia since October 4, 2021 for 5 years.
- g. Continue to verify the implementation of the anti-dumping measures on imported carbon steel plate and footwear from certain countries.
- h. Anti-dumping duties were levied on nine subject products from certain countries, including ceramic tiles, certain aluminum foil, carbon steel plate, flat-rolled steel plated/coated with zinc or zinc-alloys, cold-rolled stainless steel, type I and type II of Portland cement and its clinker, towels, footwear, and benzoyl peroxide. The total amount of anti-dumping duties collected in 2021 is around NT\$410 million.

7. Strengthening International Customs Cooperation

- a. The Director General of the Indian Taipei Association visited Customs Administration on January 12, 2021, to exchange views on customs topics.
- b. The Mutual Recognition Arrangement of the Authorized Economic Operator (AEO) Programs that Taiwan signed with New Zealand has been officially implemented since March 18, 2021, whereby the AEO-certified exporters from either signing country are eligible to enjoy the preferential treatment of customs procedures at the other side. Through

the mutual recognition of AEOs, customs intervention imposed on traders will be reduced, bilateral cargo movement will be expedited, and the competitiveness for traders of both sides will be enhanced as well.

- c. “Arrangement Between the Superintendency of Tax Administration of the Republic of Guatemala and the Customs Administration, Ministry of Finance, Taiwan Regarding Mutual Recognition on Authorized Economic Operator Programs” was concluded on May 28, 2021, which will effectively enhance supply chain security and facilitation for both sides as well as promote bilateral trade.
- d. The Representative of the Vietnam Economic and Cultural Office in Taipei visited Customs Administration on September 23, 2021, to exchange views on customs topics.
- e. Delegates from the Japanese Chamber of Commerce & Industry Taipei and Japan-Taiwan Exchange Association visited Customs Administration on October 6, 2021 to exchange views on protecting intellectual property rights.

肆、國有財產業務

沿革

34年臺灣光復，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，隸屬於本部，主管國有財產管理事務，接管前臺灣土地銀行公產代管部所有業務與人員、行政院軍用土地處理小組、臺灣省財政廳公產室及本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財政部國有財產署（下稱國產署），納入內政部營建署城鄉發展分署部分業務與人力。

國產署內部單位設4組、6室，於北、中、南區設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。

IV. National Property

History

On the retrocession of Taiwan 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 (NPA) was then set up on December 12, 1960, under the MOF, to manage the affairs of national properties. The NPA 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 the 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 NPA, MOF was enacted and promulgated. In addition, in line with the reorganization of the Directorate-General of Personnel Administration, Executive Yuan, the NPA 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 NPA 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.

一、主要工作

- (一) 國有財產之清查。
- (二) 國有財產之管理。
- (三) 國有財產之處分。
- (四) 國有財產之改良利用。
- (五) 國有財產之資訊業務。
- (六) 國有財產之檢核及統籌調配。
- (七) 國有財產之估價。
- (八) 國有財產法令與法務案件之研議及處理。
- (九) 其他有關國有財產事項。

A. Functions

1. Inspection of national property.
2. Management of national property.
3. Disposal of national property.
4. Improved utilization of national property.
5. National property information.
6. Investigations, coordination and allocation of national property.
7. Assessment of national property.
8. Consultation and management of regulations and legal cases of national property.
9. Other national property related issues.

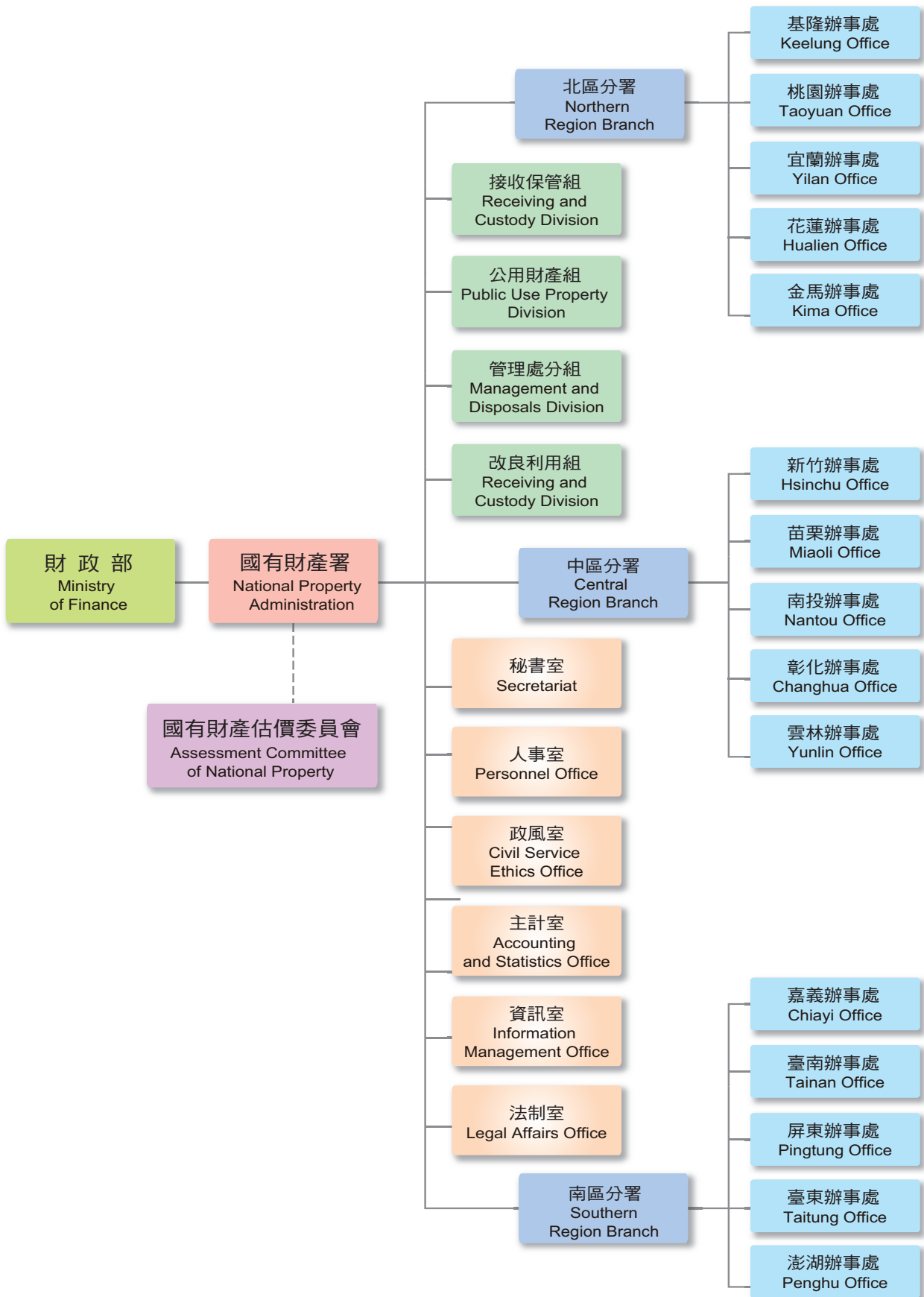


圖 23 國有財產組織系統

Chart 23 Organization of the National Property Administration

二、重要業務統計

B. Statistics of Major Work

(一) 國有土地數量及價值

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產署管理。臺灣地區目前完成測量登記之國有土地225萬餘公頃，價值5兆4,896億8,922萬元。

1. National Land by Area and Value

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 NPA. At present, Taiwan comprises more than 2.25 million hectares of national land surveyed and registered, valued at NT \$5.489 trillion.

表 25 國有土地數量及價值統計表

Table 25 Statistics of National Land by Area and Value

區分 Categories		面積(公頃) Area(Hectare)	筆數 Lots	價值 (新臺幣千元) Value (NT\$1,000)	占總值百分比 Percentage of Total Value
公用土地 Land for Public Use	公務用 Official Use	301,890	1,654,272	2,483,473,404	45.24%
	公共用 Public Use	1,732,115		1,704,240,560	31.04%
	事業用 State- Enterprise Use	5,288		438,239,516	7.99%
	小計 Sub-Total	2,039,293		4,625,953,480	84.27%
非公用土地 Land for Non-Public Use		217,989	1,807,543	863,735,739	15.73%
合計 Total		2,257,282	3,461,815	5,489,689,219	100%

附註：計算依據及基準日：依 109 年申報地價計算至 110 年 12 月 31 日。

Note : The basis and record date of calculation: The figures are calculated based on the 2020 declared land value as of December 31, 2021.

(二) 國有非公用不動產改良利用

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，與各級政府機關及民間企業辦理改良利用。

2. The Improvement of National Non-Public Use Real Estate

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.

表 26 近 5 年國有非公用土地改良利用收益統計表
Table 26 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	年度 CY	2017	2018	2019	2020	2021
委託經營 Consigned Operation		169,020	1,023,433	280,257	311,028	412,473
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		43,022	43,602	46,063	34,921	32,994
委託辦理停車場 Consigned Co-Operative Operation of Parking Lots		66,438	73,270	90,733	89,517	114,510
結合目的事業主管機關共同開發 Joint Development with Competent Authorities		187,156	568,992	166,064	311,456	320,734
招標設定地上權 Establishment of Superficies by Public Bidding		590,444	1,465,675	957,992	32,719,762	5,713,091
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		54,413	48,189	28,969	31,430	31,430
合計 Total		1,107,493	3,223,161	1,570,078	33,498,114	6,625,232

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.

表 27 近 5 年國有非公用土地出售統計表
Table 27 Revenues from the Disposal of National Non-Public
Use Land in the Past 5 Years

年度 CY	筆數 Lots	面積 (公頃) Area (Hectare)	售價收入(新臺幣千元) Revenue from disposal (NT\$1,000)
2017	3,957	31.44	9,478,545
2018	3,628	34.65	7,955,709
2019	3,858	36.59	11,110,466
2020	3,891	29.23	9,795,513
2021	4,201	40.22	17,139,106

附註：以上筆數、面積、售價收入統計含土地及土地以外不動產，不含有償撥用、動產、有價證券、權利。
Note: The statistics of the above lots, areas, and revenue from disposal include lands and other real estates, but do not include appropriation with compensation, personal estate, securities, or rights.

三、一年來重要業務概況

(一) 國有財產產籍資料之管理

新接管之國有財產均應建置財產產籍基本資料；涉及財產產籍及產帳異動等情事者，業務單位應查註或辦理異動更正，以保持資料確實完整。110 年度完成各項產籍異動登記 318 萬 8,038 筆 (錄)。

(二) 無人承認繼承遺產之代管

因繼承人之有無不明，或先順序之繼承人均拋棄繼承權，或被繼承人死亡絕戶等情況，經法院裁定由國產署或所屬分署為遺產管理人。110 年度向法院陳報終結遺產管理人職務 227 案，接管土地 416 筆，面積 5.464860 公頃；房屋 42 棟，面積 2,673.47 平方公尺。

(三) 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。110 年度國有公用財產活化收入 396.08 億元，收回 4 處標的，面積 3.66 公頃。

(四) 研擬「中央機關眷屬宿舍清查處理計畫」期滿後處理方式報行政院核定

本計畫至 109 年執行期滿，各機關尚有未收回之國有眷舍房地 (截至 110 年底，尚餘 3,259 戶)，考量眷舍管理包含使用人及房舍之處理，宜納入經常性業務辦理，經彙整本計畫執行成果及擬具後續處理方式，報奉行政院核示「持續清理」。另依本部授權審

查機關提報收回眷舍房地使用計畫，累計至 110 年底，同意內政部警政署保安警察第六總隊等 34 個機關經管 176 戶眷舍房地，依所提收回眷舍房地使用計畫，留用作辦公廳舍、職務宿舍及醫學教學研究空間等。透過審核機制管控精華地區國有不動產利用效能，減少閒置或低度利用情形，使各機關能依法活化利用收回之眷舍房地，提升國有不動產運用效益，增加財政收入。

(五) 積極處理被占用國有非公用不動產

110 年度清查 2 萬 9,334 筆被占用土地、處理 4,207 公頃被占用土地及 94 棟被占用房屋，向占用人收取使用補償金 13 億 9,838 萬餘元。

(六) 加強辦理國有非公用不動產出租及標租

已出租國有非公用土地 34 萬 3,142 筆（7 萬 3,953 公頃），承租戶 19 萬 7,345 戶，租金收入 25 億 2,870 萬餘元。110 年辦理標租 51 次，標脫 687 筆土地（面積 34.1 公頃）、20 棟建物（面積 0.934 公頃），收入金額 4 億 8,543 萬餘元。

(七) 推動向海致敬政策 — 辦理海岸環境清理及維護

配合行政院 109 年 5 月 7 日核定「向海致敬 - 海岸清潔維護計畫」，就海岸地區國有非公用土地（含未登錄土地），以「定點巡管清理」、「重點機動清理」、「協調機關統籌清理」、「主動媒合認養意願」及「加強宣導源頭管理」五大策略執行海岸環境清理維護工作，截至 110 年底，國產署各分署及辦事處巡管清理 133,659 公里海岸線，清理 9,125 公噸廢棄物。

(八) 辦理國有非公用文化資產修復及管理維護

截至 110 年底經管文化資產高達 321 處，除依相關法令規定持續活化利用外，對於尚未提供使用之文化資產，亦加強管理維護。行政院 110 年核定「國有非公用文化資產修復及管理維護計畫」，計畫期程自 111 年至 116 年，計畫總經費 6 億 1,541 萬 4,000 元，預計辦理 17 處文化資產修復（含調查研究）與管理維護計畫之擬定，及全數文化資產例行保存維護（如例行清潔、巡查等）。另為促進文化資產活化利用，提升管理效益，持續媒合各界依「國有非公用文化資產認養維護要點」，申請認養國產署經管之文化資產。

(九) 推動國有非公用邊際土地提供認養促進環境保護機制

為增進國有非公用邊際土地管理效益，達成環境永續經營，暨節省管理人力及經費，依據「國有非公用邊際土地提供認養促進環境保護案件處理原則」，篩選邊際土地資訊，媒合環保團體提出申請認養，以促進環境保護。截至 110 年底，已與環境保護團體簽訂認養契約 3 案，面積共 453 餘公頃國有土地提供認養，未來將廣續推廣國有非公用邊際土地認養機制，與環境保護團體以公私協力方式，達成環境永續經營之願景。

(十) 配合行政院太陽光電計畫，提供設置太陽光電土地

以提供申請開發（委託經營）、共同改良利用及標租等多元方式提供設置地面型太陽光電設施使用，截至 110 年底推動情形如下：

1. 提供申請開發(委託經營)：存續有效之國有非公用土地提供申請開發同意書 180 案(不含已獲准許可辦理委託經營案件)，面積約 1,646 公頃；已委託經營 17 案，面積約 395 公頃，預估裝置容量約 366MW。
2. 共同改良利用：辦理 2 案，面積約 190 公頃，預估裝置容量約 165MW。
3. 標租：共辦理 10 批次公告標租作業，完成簽約花蓮縣 1 宗、新竹市 1 宗、苗栗縣 2 宗、臺中市 5 宗、嘉義縣 3 宗、臺南市 1 宗、高雄市 2 宗共 15 宗土地，面積合計約 21.63 公頃。

(十一) 督導辦理抵繳稅款實物加速處分作業

加速處理抵稅財產(土地、房屋、上市上櫃股票、未上市未上櫃股票、權利及動產等)，110 年度處理得款 33 億 7,887 萬餘元。

(十二) 辦理國有非公用土地招標設定地上權

110 年度公告招標 46 宗國有土地，標脫 28 宗，面積 13.54 公頃，權利金 77 億 7,655 萬餘元。

(十三) 國有土地參與都市更新

截至 110 年底，國有土地累計參與都市更新事業案件 1,561 件，面積達 90.5 公頃，存續中案件 490 件(面積 32.5 公頃)；已分回 302 戶建物、349 席停車位；279 戶已標售、1 戶已標租、10 戶已撥用提供予臺北市政府及新北市政府作社會住宅、餘 12 戶經洽住宅主管機關無作社會住宅需求，視市場狀況，以標售、標租或其他方式活化。

(十四) 推動結合目的事業主管機關共同改良利用國有非公用不動產

截至 110 年底，已與相關目的事業主管機關(構)簽訂契約，共同改良利用國有非公用不動產 70 案(其中 33 案已開始營運)，預估總收益 327 億元。110 年權利金及租金收入 3 億 2,073 萬餘元。

(十五) 110 年國有不動產因應嚴重特殊傳染性肺炎疫情之紓困措施

1. 國有非公用不動產租金減收措施
 - (1) 出租：受益承租人 19 萬 3 千餘戶，租金減收約 6.19 億元。
 - (2) 委託經營：受益受託者 416 件，經營權利金減收約 1,502 萬元。
 - (3) 設定地上權：受益地上權 129 案(2,472 戶)，地租減收約 1 億 0,252 萬元。
2. 國有非公用不動產租金緩繳措施：繳款期限為 110 年 5 月至 8 月之租金(地租)者，主動延長繳款期限至同年 9 月底，受益戶數共 8 萬 9,060 戶。
3. 各機關經管國有公用不動產租金減收措施：租金減收約 5,678 戶，約 8.01 億元。

C. Major Improvements in 2021

1. The Management of National Property Cadastral Data

Regarding newly obtained national property, basic property cadastral data should be established. The operating agency should investigate and rectify any modification in property cadastration and property account to maintain the data's completeness. In 2021, a total of 3,188,038 pieces (entries) of property cadastral modification were completed.

2. Entrusted Management of Unacknowledged Succession

Where, upon the opening of the succession, it is not clear whether or not there is an heir, or where all the heirs in the same priority waive their rights to the inheritance or there is no heir in the subsequent priority because of death, the NPA or NPA branch office shall become the manager of the property. In 2021, 227 cases of managing the ending of succession were reported to the court, resulting in the takeover of 416 pieces of land with an area of 5.464860 hectares and 42 buildings with an area of 2,673.47 square meters.

3. Strengthen the Activation and Utilization of National Public Use Properties

To boost the benefits in use and management over national properties, all agencies concerned are supervised to activate and utilize national public use properties. Idle or under-utilized land were coordinated and changed into non-public use properties for activation. In 2021, the proceeds from the activation of national public use properties reached NT\$39.60 billion, and targets in 4 locations, approximately 3.66 hectares in total area, had been converted to non-public use property.

4. Formulated the Processing Methods after the Expiry of the “Inventory of Family Quarters of the Central Government Agencies Project” and Submitted Them to the Executive Yuan for Approval

The execution period of the project expired in 2020, and there were outstanding national family quarters housing and lands not recovered by different agencies (as of 2021, there are 3,259 households remaining). Considering family quarters management (including the handling of users and houses), it shall be included as regular operation for performance. After compiling the execution results of the plan and formulating subsequent handling methods, the NPA reported to the Executive Yuan to verify the status of “continued clearing.” Furthermore, based on the usage plan for recovered houses and lands of family quarters proposed by the review authority as authorized by the MOF, as of the end of 2021, 34 agencies (including the Special Police Sixth Headquarters, National Police Agency, Ministry of the Interior) were approved to manage 176 houses and lands of family quarters by using them as office buildings, dormitories, and medical teaching and research spaces in accordance with the

usage plan for recovered houses and lands of family quarters as proposed. Through the review system, the NPA is able to control the usage efficacy of national real estate in core areas, reduce circumstances of idle or low level of use, and allow agencies to revitalize and use houses and lands of recovered family quarters according to the law to improve the use efficacy of national real estate and increase revenue.

5. Active Settlement of Illegally Occupied National Non-public Use Real Estate

In 2021, a total of 29,334 lots of illegally occupied land were surveyed, a total of 4,207 hectares of illegally occupied land and 94 units of illegally occupied housing were settled, and a total of about NT\$1.39 billion of compensation for illegal use was paid by illegal occupants.

6. Enhancement of the Lease and Lease by Tender of National Non-public Use Real Estate

A total of 343,142 national non-public use lands (total area of 73,953 hectares) were rented to 197,345 tenants with rental income of about NT\$2.52 billion. A total of 51 tenders, comprising 687 land lots (total area of 34.1 hectares) and 20 buildings (total area of 0.934 hectares) were successfully awarded for a total amount tendered of NT\$485.43 million in 2021.

7. Promoted the Salute to the Sea Policy – Seashore Environment Cleaning and Maintenance

In accordance with the “Salute to the Sea – Seashore Cleaning and Maintenance Plan” approved by the Executive Yuan on May 7, 2020, the NPA executed the seashore environmental cleaning and maintenance work at the seashore within the national non-public use lands (including unregistered lands) based on five major strategies, including “fixed point patrol management and clearing,” “highlighted focused maneuvering clearing,” “coordination with authorities for overall planning and clearing,” “active matching for adoption,” and “strengthening source management.” As of the end of 2021, the branches and offices under the NPA have performed patrol management and cleaning of coastal lands amounting to 133,659 km and cleared 9,125 tons of waste.

8. Restoration, Management, and Conservation of National Non-public Use Cultural Assets

As of 2021, the NPA managed up to 321 cultural assets. Apart from continuing revitalization and utilization according to relevant laws and regulations, the NPA also reinforced the management and maintenance of cultural assets not available for use. In 2021, the Executive Yuan approved the “Project for the Restoration, Management, and Conservation of National Non-Public Use Cultural Heritage Sites,” with a period from 2022 to 2027 and a total budget of NT\$615.41 million. With this budget, the NPA will carry out the restoration (including

survey and research) of 17 cultural assets, and formulate the management and maintenance plans as well as the regular preservation and maintenance (i.e., regular cleaning and patrol inspection) for all cultural assets. In addition, to facilitate the revitalization and utilization of cultural assets and improve the management efficacy, the NPA continues to match with different sectors for the application of adopting cultural assets managed by NPA based on the “Directions for Adoption and Maintenance for National Non-public Use Cultural Assets.”

9. Promote the System of Adopting National Non-public Use Marginal Lands to Facilitate Environmental Protection.

To improve the management efficacy of national non-public use marginal lands, achieve sustainable environmental operations, and manage human resources and budgets, the NPA screened marginal land information based on the “Directions for Provision of National Non-public Use Marginal Land for Adoption for Environmental Protection Purposes.” The goal is to match with private environmental protection groups to submit adoption applications and to facilitate environmental protection action. As of the end of 2021, the NPA has entered into three adoption contracts with environmental protection groups and provided a total of over 453 hectares of national lands for adoption. In the future, we will continue to promote the adoption system for national non-public use marginal lands to achieve sustainable environmental operations through cooperation between the public and the private sectors utilizing various environmental protection groups.

10. Provided Lands for the Installation of Photovoltaics (PV) Systems in Response to the PV Plan Promoted by the Executive Yuan

The NPA offers the installation of ground-mounted PV systems for use through different methods, including provision for development applications (consigned operations), joint improvement and utilization, and lease by tender. As of the end of 2021, the status of the promotion plan is as follows:

- a. Provision for development applications (consigned operations): There were 180 valid development applications (excluding approved consigned operation cases) of national non-public use lands, with an area of approximately 1,646 hectares. There were 17 consigned operation cases, with an area of approximately 395 hectares, and the estimated installed capacity of approximately 366MW.
- b. Joint improvement and utilization: Two cases were completed, with an area of approximately 190 hectares and an estimated installed capacity of approximately 165MW.
- c. Lease by tender: Ten batches of announcements for lease by tender were performed, one contract in Hualien County, one contract in Hsinchu City, two contracts in Miaoli County,

five contracts in Taichung City, three contracts in Chiayi County, one contract in Tainan City, and two contracts in Kaohsiung City, totaling 15 pieces of land, with a total area of approximately 21.63 hectares.

11. Accelerated Handling of Tax Payments in Kind

Accelerated handling of tax payments in properties (land, houses, listed stocks, unlisted stocks, rights, and personal estate). The proceeds from handling in 2021 amounted to over NT\$3.3 billion.

12. Conduct Establishment of Superficies by Public Bidding on National Non-public Use Land

Among the tender notices of 46 national lands in 2021, 28 cases that cover 13.54 hectares were successfully awarded to tenderers, from which the government collected royalties amounting to over NT\$7.77 billion in total.

13. National Land Included in Urban Renewal

As of the end of December 2021, there were 1,561 cases of national land included in urban renewal projects, with a total area of 90.5 hectares. A total of 490 cases are ongoing, with 32.5 hectares in area. The NPA has retrieved 302 buildings and 349 parking spaces. Among them, 279 of the buildings were sold by tender, and 1 building is for lease by tender. In Taipei City and New Taipei City, 10 buildings were offered as social housing. The remaining 12 buildings were evaluated by the housing authorities as not for social housing; thus, they will be sold, leased by tender, or activated through other means depending on market conditions.

14. Promotion of Combining Industry Competent Agencies in the Improvement and Utilization of National Non-public Use Real Estate

As of the end of December 2021, 70 contracted national non-public use real estate had been jointly improved and utilized with relevant industry competent agencies (institutions) (note: 33 contracted had been in operation) and the estimated revenue was about NT\$32.7 billion. The collected royalties and rents amounted to NT\$320 million in 2021.

15. Relief Measures of National Real Estate in Response to the COVID-19 Pandemic in 2021

a. Rent reduction for national non-public use real estate

(1) Lease: A total of over 193,000 tenants benefited from a reduction of rent amounting to about NT\$619 million.

(2) Consigned operation: A total of 416 contracts benefited from a reduction of royalties amounting to about NT\$15.02 million.

(3) Establishment of superficies: A total of 129 projects (2,472 units) with superficies benefited

from a reduction of land rent amounting to about NT\$102.52 million.

- b. Late payment of rents for national non-public use property: The NPA has postponed all payments due in May to August 2021, to the end of September, with no liquidated damages and interest. A total of 89,060 households benefited.
- c. Rent reduction for national public use real estate of agencies: Rent for of 5,678 tenants had their reduced, amounting to NT\$801 million of rent.

伍、財政資訊業務

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應科學管理需要，58年4月25日奉准與本部合設「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河。

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」即改隸本部。70年4月本部核定「財稅資料處理及考核中心」為資訊作業整體規劃與管理單位。76年5月29日公布財政部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。

V. Fiscal Information

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” 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”.

一、主要工作

- (一) 本部資訊體系之整體規劃、協調及研考。
- (二) 本部與所屬機關(構)資訊作業計畫、設備之審議、作業檢查及績效評核。
- (三) 本部與所屬機關(構)資訊安全之規劃、宣導及評核。
- (四) 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。
- (五) 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。
- (六) 民間參與公共建設資訊體系之建立與管理。
- (七) 其他有關財政資訊事項。

A. 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, guidance, supervision and control.
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.

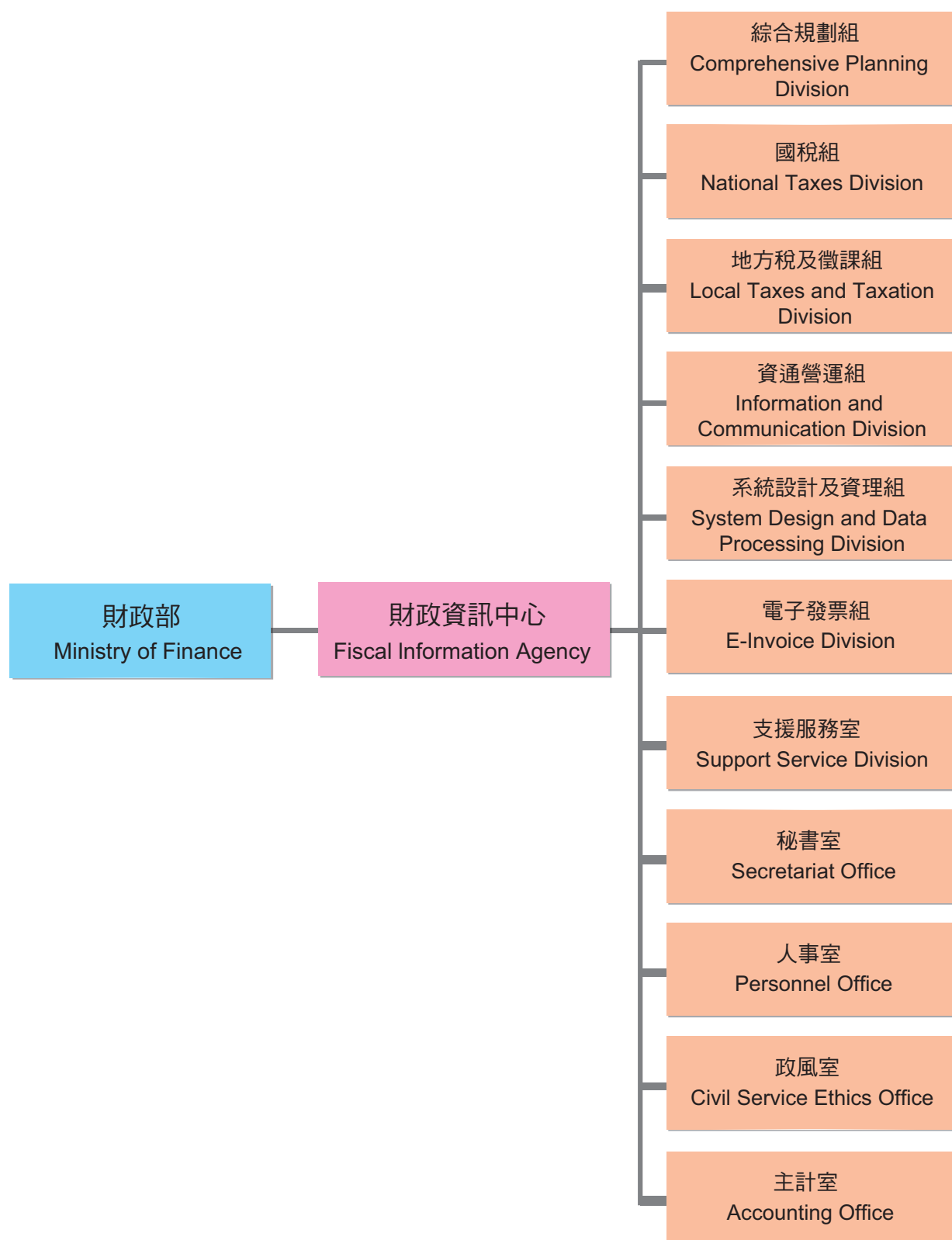


圖 24 財政資訊行政組織系統
Chart 24 Organization of the Fiscal Information Agency

二、重要業務統計

B. Statistics of Major Work

(一) 110年綜所稅各類所得憑單資料網路申報案件 90 萬 9,238 件，占總申報件數 97 萬 5,700 件之 93.19%。

1. With the operation of the Electronic Declaration of Individual Income Tax Data, 909,238 individual income tax cases were declared via e-Filing in 2021, representing 93.19% of the total.

表 28 近 5 年各類所得憑單資料收件方式統計表

Table 28 Cases Declared of Individual Income Tax Data by Type of Filing (2017-2021)

年度 CY	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
2017	823,258	90.10	58,022	6.35	32,391	3.55	913,671
2018	845,791	90.74	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
2020	884,456	92.28	42,331	4.42	31,626	3.30	958,413
2021	909,238	93.19	36,493	3.74	29,969	3.07	975,700

資料來源：綜所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.

(二) 110年綜所稅電子結算申報案件 421 萬 2,501 件，占申報總件數 430 萬 9,181 件之 97.76%。

2. In 2021, 4,212,501 cases of individual income tax returns were filed via e-Filing or electronic media, representing 97.76% of the total of 4,309,181 declarations of individual income tax for the year.

表 29 近 5 年綜所稅結算申報收件統計表
Table 29 Individual Income Tax Returns by Type of Filing (2017-2021)

年度 CY	網路申報 Via e-Filing		人工申報 Manually		二維申報 Filing via Barcodes		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
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
2020	3,951,868	97.08%	99,049	2.43	19,873	0.49%	4,070,790
2021	4,212,501	97.76%	82,203	1.91	14,477	0.33%	4,309,181

資料來源：綜所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.

(三) 自 100 年起，挑選案件單純者寄發綜所稅結算申報稅額試算通知書，並提供納稅義務人可運用網路回復確認，完成申報程序。110 年運用網路確認回復完成結算申報者達 76 萬 1,815 件，占採用稅額試算總件數 214 萬 1,204 件之 35.58%。

3. 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 2021, 761,815 cases used the online confirmation and reply system to complete tax declaration obligations, representing 35.58% of the total of 2,141,204 cases adopting the Pre-calculation Service.

表 30 近 5 年綜所稅結算申報稅額試算回復確認統計表
Table 30 Cases Filed Using the Pre-Calculation of Individual Income Tax
by Type of Confirmation (2017-2021)

年度 CY	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
2017	416,351	18.97	944,538	43.05	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	29.42	1,028,146	47.23	508,505	23.35	2,177,100
2020	795,969	34.50	915,878	39.70	595,390	25.80	2,307,237
2021	761,815	35.58	756,774	35.34	622,615	29.08	2,141,204

資料來源：各地區國稅局。
Source: Files provided by all levels of tax offices.

(四) 財政資訊中心及各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，110 年度較前一年度增加 6 億 9,305 萬張，成長 27.96%。

4. The FIA and five National Taxation Bureaus have continued to promote cloud invoice to business entities, mobile payment operators, and consumers. As a result, the growth rate of cloud invoice is 27.96% and higher than before, with an increase of more than 693 million pieces in cloud invoice in 2021 over the previous year.

表 31 近 5 年消費通路 B2C 雲端發票張數統計表
Table 31 Statistics of B2C Cloud Invoice Pieces (2017-2021)

單位：萬張
Unit: 10,000 pieces

年度 CY	B2C雲端發票總張數 B2C Cloud Invoice	B2C電子發票總張數 B2C E-Invoice	B2C雲端發票比率(%) Usage Rate of B2C Cloud Invoice(%)
2017	108,001	657,946	16.42
2018	126,752	698,803	18.14
2019	173,229	743,706	23.29
2020	247,843	784,970	31.57
2021	317,148	753,057	42.11

資料來源：財政部電子發票整合服務平台。
Source: E-Invoice Platform of the MOF.

三、一年來重要業務概況

(一) 資通訊安全管理推動與資通安全稽核

1. 依據資通安全管理法、「行政院及所屬各機關資訊安全管理要點」及「本部及所屬機關(構)資通安全維護及稽核管理規範」等相關規定，督導本部所屬機關(構)推動資通訊安全業務。
2. 策劃本部資通安全管理機制，推動本部及所屬機關(構)訂定 110 年度資通安全計畫、列管執行情形及提報檢討報告。
3. 督導本部所屬機關(構)建置資通安全事件通報及管理程序，110 年積極辦理資通安全事件通報、社交工程演練及資通安全攻防演練等作業，強化本部整體資通安全防護效能。

(二) 綜合規劃資訊業務

1. 資訊計畫與概算編列分配作業

依據「財政部暨所屬各機關(構)資訊計畫及概算編列作業要點」，秉持零基預算及資訊唯用原則，如期如質完成本部及所屬機關(構)110 年度資訊計畫與概算編列分配作業。

2. 政府資料開放業務

配合國發會政府資料開放政策，承辦本部政府資料開放幕僚作業，研修制定資料開放推動策略，審議外界各開放資料需求之辦理情形。截至 110 年底，已於政府資料開放平臺開放 2,307 項資料集。

(三) 財政重要資訊業務及計畫

1. 稅務便民及資源整合計畫

- (1) 導入行政院人事行政總處全國共享版機關內部差勤電子表單及行政院主計總處內控型薪資管理系統，配合導入機關累計數達 32 個。
- (2) 完成智慧便民稅務網站上線，提升行政效能。

2. 稅務線上服務躍升計畫

- (1) 截至 110 年底，使用綜所稅結算申報 Web 線上版達 177.74 萬件，採綜所稅手機報稅服務達 83.93 萬件，使用者滿意度分別為 99.13% 及 99.27%。
- (2) 導入「行動電話認證」服務，上線使用戶數達 132.65 萬件，占網路申報戶 31.49%。
- (3) 提供「各類所得憑單資料電子申報」及「營業稅電子申報軟體」系統操作面智能客服服務，問答數達 1.4 萬則。
- (4) 110 年新增英國為國際資訊交換夥伴國，並完成資訊交換作業。

3. 綜所稅新增手機報稅服務

對於直接利用本部蒐集之所得及扣除額資料進行報稅之民眾，可使用手機登入報稅系

統，完成身分認證，確認稅額資料無誤後進行繳退稅，快速簡便完成報稅作業。

4. 推動雲端發票數位服務計畫

- (1) 強化電子發票開放資料永續發展及配合政府資料開放政策，藉由標章認證及民眾參與機制，提升政府資料品質及增值應用效益。針對電子發票對外開放資料已提供多項 Open API 供民眾使用，並完成開放資料白金標章認證及開放資料 API 數之加總比率達 50%。
- (2) 運用國發會建置 T-Road 骨幹網路與跨機關資料交換平臺，強化資料交換防護機制，整合跨機關資料交換管道，節省網路成本，提升傳輸效率，已完成跨機關介接 T-Road 服務提供「手機條碼載具發票清單資料」。
- (3) 推動營業人會員載具歸戶統一入口服務，簡化民眾使用會員載具歸戶作業，便利以單一手機條碼載具管理雲端發票。截至 110 年底，已有 118 種會員載具（共 238 家營業人）參與本項作業。
- (4) 使用人工智慧、機器人技術與工具等新興科技，增加消費者、營業人、受捐贈機關團體、稅務代理人及政府機關等電子發票主題智能客服，增加服務滿意度。

5. 不動產移轉一站式服務

110 年全國不動產移轉一站式服務由原有之地方稅服務，擴大將遺產稅及贈與稅列入新階段試辦範圍，並持續精進跨機關資料串接系統，地方稅網路申報系統提供線上查欠服務、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，本項服務榮獲第 4 屆政府服務獎數位創新加值獎。

6. 稅務入口網上線服務

110 年 10 月 25 日完成新一代稅務入口網移轉建置，除更新作業系統、軟體元件及平臺環境以降低資安風險外，運用共享平臺資源動態調度功能，彈性擴大處理效能及儲存空間；另優化使用者介面及作業流程，整合重要業務為單一入口，提供易用介面及穩定服務。

C. Major Improvements in 2021

1. Information and Communication Security Management

- a. Based on the Cyber Security Management Act, the Information Security Management Directions for the Executive Yuan and Its Subordinate Agencies, the Information and Communication Security Maintenance and Audit Management Regulations for the MOF and Its Subordinate Agencies, the plan for the establishment of national infrastructure for information and communication security, and related regulations, the FIA supervised the subordinate agencies of the MOF in the implementation of information and communication security measures.

- b. The FIA engages in the formulation of the information security management mechanism of the MOF with requests to the subordinate agencies of the MOF and makes annual information security plans with evaluation reports after the execution of the plans.
- c. The FIA supervised the MOF and its subordinate agencies to establish an information reporting mechanism for information security incidents, and actively processed reports of information security incidents, held drills on social engineering and information security attacks and defense, and continually enhanced the information security defense ability for the MOF and its subordinate agencies.

2. Comprehensive Planning Information Work

- a. Examination of the information projects of 2021 and the budget estimation of 2021 of all the departments and organizations under the MOF were completed on the basis of The Rule of the Information Projects and Budget Estimation of All Departments and Organizations under the MOF with the principle of zero-bias budget and information-related-only requirements.
- b. Government Open Data Planning
In line with the open data policy of the National Development Council, the FIA handles related business and undertakes the government open data of the MOF. The FIA formulates the “Open Data Action Plan of the MOF”, which will make public the financial information in terms of classification and staging. The MOF has released 2,307 data sets on the Government Open Data Platform by the end of 2021.

3. Taxation Information Services and Plans

- a. Convenient Tax Services, and Resource Integration Plan
 - (1) By importing the shared administrative system, including Attendance Management System of the Directorate-General of Personnel Administration, Executive Yuan and Shared Salary Management System of the Directorate-General of Budget, Accounting and Statistics, Executive Yuan, the FIA achieved the annual goal of having 32 participating government agencies.
 - (2) A personalized smart service e-Tax portal was brought online to improve administrative efficiency.
- b. Online Tax Service Upgrade Platform Project
 - (1) By the end of 2021, there were 1,777,400 individual income tax declarations on the web version, and user satisfaction reached 99.13%. A total of 839,300 individual income tax declarations were filed using mobile phones, and user satisfaction reached 99.27%.
 - (2) The mobile phone authentication service was introduced, and the number of users

reached 1,326,500, accounting for 31.49% of the online reporting users.

- (3) The FIA has provided customer AI chatbot consultation service for the operations of “electronic declaration of various income voucher information” and “business tax electronic application software”, and the number of questions and answers neared 14,000.
- (4) The United Kingdom became an international information exchange partner country, and the relative information exchange operation was completed in 2021.

c. Mobile Tax Filing Service Added for Individual Income Tax

For those who directly use the income and deduction data collected by the MOF to file tax, they can use mobile devices to log in to the tax filing system to complete their identity verification. Then, they can pay tax or get a tax refund after confirming that the tax is correct, completing their tax filing quickly and easily.

d. Promotion of E-invoice Digital Service Project

- (1) To strengthen the sustainable development of E-invoices open data and comply with the government policy of open data, the FIA has raised the quality of government data and provided added value, garnering official certification and the participation of the public. Open data of E-invoices has offered multiple Open APIs for use, enhancing government efficiency and achieving the platinum medal verification and Open API usage rate of 50%.
- (2) The FIA has used the T-Road backbone network and cross-agency data exchange platform established by the National Development Council to strengthen the protection system of data exchange and integrate the route for cross-agency data exchange to decrease the cost of network and increase the performance of transportation. Our service in providing data list of invoices in mobile barcode carrier has completed cross-agency T-Road interfaces.
- (3) The FIA has promoted the single window access of member carriers and simplified carrier consolidation operations, allowing users to manage their cloud invoices through a single mobile barcode carrier. As of the end of 2021, 118 types of member carriers and 238 business entities have participated in this service.
- (4) Modern technologies such as AI, robotics, and new tools and applications are utilized to provide smart customer service related to e-invoices to customers, business entities, social welfare organizations, tax agents, and government institutions.

e. One-Stop Service for Real Estate Transfer

In 2021, the one-stop service for national real estate transfer has expanded from the

local tax service to the estate tax and gift tax in the new phase of the trial scope. The service provides online arrears check and free investigation of buildings and cadastral data, and displays the progress of land administration cases to improve the convenience of declaration. The service won the Digital Innovation Value-added Award of the 4th Government Service Award.

f. E-Tax Portal Online Service

On October 25, 2021, a new generation of e-tax portal was completed. In addition to updating the operating system, software components, and platform environment to reduce information security risks, it also used the dynamic scheduling function of data center resources to flexibly expand processing efficiency and storage space. In addition, it optimized the user interface and operation process, integrated important businesses into a single entry, and provided an easy-to-use interface and stable services.

陸、部內單位

VI. Internal Departments

一、綜合規劃司

沿革

57年5月行政院為通盤檢討賦稅結構及改革稅務行政，設立行政院賦稅改革委員會，進行為期2年賦稅改革，以建立合理健全之賦稅制度。鑑於賦稅改革為持續性工作，期滿後奉行政院核准於59年7月1日成立財政部稅制委員會，並定為常設賦稅研究機構，承續原行政院賦稅改革委員會工作，負責我國稅制之長期研究。另本部原設置秘書室綜理秘書幕僚業務，76年起，秘書室奉准編組為4科，由本部主任秘書兼秘書室幕僚長。

嗣為因應行政院組織調整，配合業務需求，自102年1月1日起將稅制委員會辦理財政研究及行政管理相關業務與秘書室辦理施政計畫及管制考核相關業務整併成立綜合規劃司，綜理財政規劃業務。

A. Department of Planning

History

In May 1968, the Executive Yuan established the Tax Reform Committee, Executive Yuan to review the tax structure at that time and to reform tax administration. At the conclusion of the Committee after two years' study, the Executive Yuan approved the establishment of the Taxation and Tariff Committee, MOF on July 1, 1970 to continue the work of the former Tax Reform Committee, Executive Yuan, and made it a permanent tax research agency in charge of long-term research on subjects related to our taxation system. At the beginning, the Department of Secretarial was set up to provide comprehensive secretarial and staff services. Since 1987, four sections have been approved, and the Chief Secretary was appointed to be head of this unit.

As part of the overall government reorganization plan formulated by the Executive Yuan, and in concert with new affairs and reallocation of the department, the MOF merged the Taxation and Tariff Committee (in charge of fiscal research and administrative management-related services) with the Department of Secretarial (in charge of administration planning, supervisory-, and evaluation-related services) into the Department of Planning, which is responsible for comprehensive fiscal planning affairs since January 1, 2013.

(一) 主要工作

1. 財政政策、法令、制度與措施之研擬、規劃及協調。
2. 財政理論之研究分析及稅式支出制度之強化。
3. 國際競爭力指標評比之研議評析、規劃及協調。
4. 國內外財經情勢、施政規劃相關資訊之蒐集、研析及評議。
5. 施政計畫之擬訂、管制與考核及重要事項之追蹤管制。
6. 行政效能、為民服務工作與品質之規劃、推動及協調。
7. 部、次長出席會議資料準備及本部業務報告、各類文稿撰擬。
8. 部務會報等議事之籌辦，本部送刊公報、財政刊物之編印出版作業及圖書流通管理等行政管理。
9. 財政史料陳列室之建置及維護管理。
10. 其他有關綜合規劃事項。

1. Functions

- a. The drafting and coordinating of major fiscal policies, laws, regulations, and measures.
- b. To research and analyze fiscal theory; strengthening the compiling of the National Tax Expenditure Annual Report.
- c. To analyze, deliberate, plan, and coordinate international competitiveness evaluations.
- d. To collect, study, and analyze domestic and international fiscal and economic conditions, policies, and overall strategic plans.
- e. To compile, control, and assess administration plans, monitor and control of important policy matters of the MOF.
- f. To plan, promote, and coordinate government service efficiency and integrated service strategies.
- g. To collect and sort information on the scope of issues involved in high-level meetings; compiling fiscal policy reports, briefs, and remarks as needed.
- h. To arrange and schedule internal ministry meetings; to administer the gazette sent by the MOF; to edit, print, and manage the fiscal publications; manage the administration of the Library.
- i. To manage the history materials of the MOF, ROC.
- j. To manage the comprehensive affairs of the Department of Planning.

(二) 一年來重要業務概況

1. 編審施政計畫

依據國家發展計畫及行政院施政方針，彙編「財政部 111 年度施政計畫」草案，並於 110 年 7 月 6 日至國發會之政府計畫管理資訊網完成線上送審作業。

2. 彙撰本部業務報告 (供立法院第 10 屆第 3 及第 4 會期使用)

部長應立法院財政委員會之邀，於 110 年 3 月 17 日及 9 月 29 日率同機關首長、單位主管暨所屬公股事業董事長、總經理等公股代表列席備詢，於會中提出本部業務概況報告。

3. 辦理業務會報議事作業

辦理本部業務會報，負責議程規劃、會議召開及會議紀錄，110 年召開業務會報 12 次。

4. 辦理監察院監察委員巡察相關作業

監察院財政及經濟委員會委員 110 年 3 月 31 日巡察本部，由部長率員出席；監察院 110 年中央機關巡察各組委員 110 年 12 月 28 日至行政院巡察，本部由部長出席。

5. 編算公布 111 年度所得稅、加值型及非加值型營業稅、貨物稅及菸酒稅、遺產稅及贈與稅與證券交易稅及期貨交易稅稅式支出報告

6. 辦理主權信用評等與國際評等相關事宜

三大國際信用評等機構皆肯定我國因應疫情之財政優異表現，穆迪 (Moody's) 110 年 2 月 24 日發布確認維持我國主權信用評等 Aa3，並將展望由「穩定」調升為「正向」。惠譽 (FitchRatings) 再於 110 年 9 月 10 日發布我國長期主權信用評等及國家評等上限由「AA-」及「AA+」分別調升為「AA」及「AAA」，展望維持「穩定」。標準普爾 (Standard & Poor's) 110 年 4 月 22 日將我國長期主權評等由「AA-」調升為「AA」，展望由「穩定」調升為「正向」。

7. 辦理相關研究業務

(1) 委託研究

為強化研究發展量能，以當前重要財政議題委託學者專家進行研究，研究成果作為本部業務改進或政策參考。110 年度本部及所屬機關委託研究計畫 5 案，均依規定登錄於科技部政府研究資訊系統 (GRB)，按季追蹤研究進度。

(2) 自行研究

撰寫自行研究計畫「後疫情時代之經濟轉型及財政永續—從財政政策探討」，俾為我國未來檢討制定相關政策之參考。另 110 年度列管 20 篇自行研究計畫，研究成果對提升政府施政品質頗具成效。

8. 落實施政計畫管制考核，提升施政績效

(1) 完成審核 110 年度由本部管制之作業計畫，並據以加強管控執行進度；完成 110 年度自行管制計畫網路稽核作業及「109 年度部會管制個案計畫」評核作業，以公平、客觀評核個案計畫執行績效，並提出具體改進建議。

(2) 完成本部 109 年度屆期中長程個案計畫總結評估報告 2 案，1 案送行政院備查，另 1 案由本部備查。

(3) 辦理本部年度施政績效評估作業，完成「109 年度施政績效報告」。

9. 增進便民服務效能，創新優質服務

(1) 本部推薦 4 機關參加行政院第 4 屆政府服務獎評獎，高雄國稅局及財政資訊中心 2 機關獲獎。

(2) 完成本部及所屬各機關 109 年度人民陳情案件處理情形調查分析報告，就分析結

果研提建議供各機關(單位)參考，提升人民陳情案件處理品質。

(3) 辦理本部 110 年度為民服務不定期考核事宜，完成 12 個機關(單位)考核，俾提升服務品質。

10. 落實內部稽核及風險管理

(1) 本部及所屬機關均於 110 年底前完成年度稽核，並至少每半年追蹤內部控制缺失及興革建議事項。

(2) 本部及所屬機關均完成 110 年度風險評估及處理彙總表與風險圖像，並逐級督導所屬機關推動風險管理及危機處理之執行情形，採取例外管理。

11. 出版財政刊物業務

(1) 財政年報 109 年度：介紹本部各機關(單位、機構)重要施政概況。

(2) 中華民國財政 2021 年版：雙語呈現本部主要業務工作成果。

(3) Guide to ROC Taxes 2021 年版：介紹我國賦稅制度之英文專書。

(4) 財稅研究(第 50 卷第 1 期至第 6 期)：自 58 年創刊，內容涵蓋國際財政發展趨勢、我國財政稅制分析與評論等，裨益財政研究發展。

12. 推動性別主流化業務

(1) 彙編「財政部 109 年度性別平等成果報告」，落實推動性別主流化。

(2) 廣續充實性別主流化網頁專區，深化各界對本部性別平等推動瞭解。

13. 辦理刊登行政院公報業務

管理並檢視本部刊登行政院公報相關文書，110 年度刊登行政院公報計 309 件。

14. 辦理財政史料陳列室業務

98 年建置完成財政史料陳列室虛擬網站，保存具歷史價值之財政史料，110 年度持續維護新增，並擇選重要史料設櫃展示。

2. Major Improvements in 2021

a. Compile, Review and Coordinate the 2022 Annual Administration Plan

In line with national development plans and national administrative policies, the information concerning the MOF's "2022 Annual Administration Plan" was uploaded on July 6, 2021 to the Government Project Management Network (GPMnet) established by the National Development Council under regulations.

b. Compile the Fiscal Policy Reports and Administrative Reports to the 3rd and 4th Sessions of the 10th Legislative Yuan

The Minister was invited by the legislature's Finance Committee and led the subordinate agencies' heads to present the statements of fiscal policies and the administrative reports of the MOF at the committee meetings on March 17 and September 29, 2021.

c. Organize Internal Ministry Meetings

The Department organized internal meetings of the MOF, including designing, scheduling, and managing meetings as well as keeping meeting minutes and following up on matters assigned by the Minister. In 2021, 12 meetings were held.

d. Arrange Affairs Relating to Control Yuan Members' Inspection

The Committee on Financial and Economic Affairs, Control Yuan visited the MOF on March 31, 2021 for an inspection. The Minister received the delegation in person. Furthermore, the members of the Control Yuan inspected the Executive Yuan on December 28, 2021. The Minister attended the inspection meeting on behalf of the MOF.

e. Compile and Publish the 2022 Annual Tax Expenditure Report, including Income Tax, Value-added and Non-value-added Business Tax, Commodity Tax, Tobacco and Alcohol Tax, Estate Tax and Gift Tax, Securities Transaction Tax, and Futures Transaction Tax.

f. Implement Matters Related to the Sovereign Credit Rating and International Rating

Three main international credit evaluation agencies all have affirmed the ROC's excellent fiscal performance. Among them, Moody's Investors Service (Moody's) on February 24, 2021 affirmed the ROC's long-term issuer rating at "Aa3" and changed the outlook to "positive" from "stable." Fitch Ratings (Fitch) on September 10, 2021 upgraded the ROC's long-term foreign-currency Issuer Default Rating and Country Ceiling to "AA" and "AAA" from "AA-" and "A+," a stable outlook. Standard & Poor's Global Ratings (S&P) on April 22, 2021 raised the long-term Issure Credit Rating on ROC to "AA" from "AA-" changed the outlook to "positive" from "stable".

g. Implement Research

(1) Commissioned research

To strengthen the capacity of research and development, scholars and experts are commissioned to conduct research on current important fiscal issues, and the research results can be used as work improvement or policy reference for the MOF.

In 2021, the MOF and its affiliated agencies commissioned five research plans, all of which were registered in the Government Research Information System (GRB) established by the Ministry of Science and Technology under regulations. The research progress was tracked quarterly.

(2) Internal research

To serve as a reference for future review and formulation of relevant policies for the MOF, the research report "Economic Transformation and Fiscal Sustainability in the Post-pandemic Era—A Discussion on Fiscal Policy" was written.

In 2021, 20 internal research reports were listed and managed. The research results were quite effective in improving the quality of governance.

h. Implement the Control and Assessment of the Administration Plan to Improve the Performance of Governance

(1) Completed the review of the 2021 Ministry of Finance-Controlled Individual Projects, and strengthened the control of its implementation progress; completed the 2021

“Self-Controlled” Project network audit; completed the “2020 Evaluation of Ministry of Finance-Controlled Individual Projects”, to fairly and objectively evaluate the implementation performance of individual projects, and make specific suggestions for improvement.

- (2) Completed two cases of summary evaluation reports of the MOF Medium and Long-term Individual Projects in 2020; one of them was sent to the Executive Yuan for reference, and the other was submitted to the MOF for reference.
- (3) Conducted the annual performance assessment operation to complete “2020 Administrative Performance Report of the MOF.”

i. Improve the Efficiency of Convenient Services and Innovate High-quality Services

- (1) Participated in the 4th Government Service Award of the Executive Yuan which the MOF recommended four agencies, two of which won awards the National Taxation Bureau of Kaohsiung and Fiscal Information Agency .
- (2) Completed the 2020 Analysis Report on the handling of people’s complaint and petition cases by the MOF and its subordinate agencies, and provided suggestions on the analysis results for the reference of all agencies (units), so as to improve the quality of people’s petition cases.
- (3) Handled the irregular assessment of public services of the MOF in 2021, and completed the assessment of 12 agencies (units) to improve service quality.

j. Implement Internal Audit and Risk Management

- (1) The MOF and its subordinate agencies completed annual internal audit reports before the end of 2021, and followed up on suggestions to improve internal control at least once every 6 months.
- (2) The MOF and its subordinate agencies completed the 2021 risk assessment, treatment summary tables, and risk profiles, with all agencies supervised step by step to promote risk management and crisis handling through management by exception.

k. Edit, Print, and Manage of Fiscal Publications

- (1) Fiscal Annual Report 2020
This annual report provided an important business overview of the internal departments and subordinate organizations of the MOF.
- (2) Government Finance in the ROC 2021
This bilingual publication provided work results of the major business of the MOF.
- (3) Guide to ROC Taxes 2021
This publication was the only domestic book published in English to introduce our taxation system.
- (4) Public Finance Review (Volume 50 No.1 to No. 6)
This review was founded in 1969. It covered the development trend of international

public finance, analysis and comments on the domestic public finance and taxation system, etc., and benefits the research and development of our public finance.

I. Promotion of Gender Mainstreaming

- (1) The “2020 Annual Gender Equality Achievement Report of the MOF” was compiled, and Gender Mainstreaming was implemented.
- (2) We continued to enrich the gender mainstreaming web page to deepen the understanding of the MOF’s gender equality business.

m. Administration of the Gazette Sent by the MOF

Administration of the gazette sent by the MOF and review of documents within the Ministry. There were 309 rules, regulations, directions and etc. sent by the MOF to be published in the Executive Yuan Gazette in 2021.

n. Manage of the Historic Materials of the MOF, ROC

The website presenting the history of the MOF, ROC was established in 2009. Valuable fiscal and historical materials are preserved, maintained, and added. In 2021 select items of historical importance were put on display.

二、國際財政司

沿革

配合行政院組織再造，因應全球化及國際化趨勢，本部調整單位配置，將賦稅署辦理洽簽租稅協定、前關政司辦理國際關務合作及前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。嗣於 110 年 11 月將國庫署辦理之亞洲開發銀行、中美洲銀行、歐洲復興開發銀行及美洲開發銀行等業務移至國際財政司辦理，盼進一步整合國際財政專業與談判人才，強化國際財政關係。

B. Department of International Fiscal Affairs

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. The staff of the Taxation Administration charged with the responsibility for the promotion of the conclusion of tax agreements, those of the original Department of Customs Administration charged with the responsibility for international customs cooperation, and those of the original Taxation and Tariff Committee charged with the 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. In November 2021, DIFA advanced further by being consolidated with international cooperation affairs that were previously coordinated by the National Treasury Administration, including those with respect to the Asian Development Bank (ADB), the Central American Bank for Economic Integration (CABEI), the European Bank for Reconstruction and Development (EBRD), and the Inter-American Development Bank (IDB). This consolidation is expected to further integrate international fiscal professionals and negotiation talents so as to strengthen international fiscal relations.

(一) 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、多邊開發銀行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。

1. Functions

- a. To negotiate, conclude, revise, terminate, and interpret tax agreements, customs agreements, and international fiscal cooperation agreements.
- b. To enact, revise, and abolish the laws and regulations related to tax agreements.
- c. To settle disputes in regard to the application of tax agreements and to carry out exchange of information.
- d. To handle matters concerning international fiscal, taxation, and customs organizations as well as multilateral development banks along with their related conferences.
- e. To gather international fiscal information and to study related systems.
- f. To deal with the above-mentioned matters a. to e. in relation to the Taiwan Area and Mainland Area.
- g. Other international fiscal affairs.

(二) 我國目前簽署租稅關務等協定情形

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

本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 110 年 12 月 31 日生效之租稅協定達 34 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, 2021, 34 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.

表 32 我國租稅協定一覽表
Table 32 List of ROC Tax 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 2021/08/19 (修約議定書 Amending Protocol)	2002/12/23 2021/12/23
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	2011/01/01
印度 India	2011/07/12	2011/08/12
斯洛伐克 Slovakia	2011/08/10	2011/09/24
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	2012/11/07

(續前表 Cont.)

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
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
捷克 Czech Republic	2017/12/12	2020/05/12
沙烏地阿拉伯 Saudi Arabia	2020/12/02	2021/11/01

表 33 我國關務互助協定 (議) 一覽表
Table 33 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

表 34 我國貨物暫准通關證協定一覽表

Table 34 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 (27 Member Countries) 、 英國 UK	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

表 35 我國簽署國際財政合作文件

Table 35 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

(三) 一年來國際財政重要業務概況

1. 拓展租稅協定網絡、建構租稅透明環境、完善跨境爭議預防與解決機制

- (1) 我國與沙烏地阿拉伯租稅協定於 110 年 11 月 1 日生效，與韓國租稅協定於 110 年 11 月 17 日完成簽署，與英國租稅協定修約於 110 年 12 月 23 日生效；110 年我國與 9 個國家進行 21 次租稅協定諮商或交流；截至 110 年底，生效之租稅協定達 34 個。同年我國與 11 個協定夥伴國進行 17 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或交流，與英國取得執行金融帳戶資訊交換共識，具自動交換金融帳戶資訊關係之協定夥伴國 3 個。
- (2) 為完善跨境雙邊或多邊預先訂價協議案件作業程序一致性，發布釋令及相關行政規則。110 年與 2 個協定夥伴國進行 5 場個案相互協議程序，3 案達成決議，有效預防與解決跨境所得稅爭議。

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。110 年與 7 個國家進行 8 次關務協定諮商或交流。

3. 深化國際財政合作與交流

- (1) 參與中東歐經貿考察團，推動我國與斯洛伐克、捷克及立陶宛雙邊稅務、財政及金融合作交流，促成我國銀行赴捷克設立代表人辦事處，及與立陶宛融資機構簽署合作備忘錄。
- (2) 統籌規劃我國參與亞太經濟合作 (APEC) 財政部長程序相關會議，包括財政部長視訊會議及財政部長與 APEC 企業諮詢委員會 (ABAC) 對話等，就因應嚴重特殊傳染性肺炎以實現永續性及包容性復甦，及運用財政政策與預算管理解決當前挑戰等議題，與各會員經濟體互動交流，建立良好國際財政合作關係。
- (3) 參與亞洲開發銀行、中美洲銀行、歐洲復興開發銀行及美洲開發銀行相關會議與活動，並協助中美洲銀行設立在臺國家辦事處，促進國際金融事務交流及合作。

3. Major Improvements in 2021

a. Developing a Complete Tax Agreement Network, Building a Tax Transparency Environment, and Perfecting the Cross-border Dispute Prevention and Resolution Mechanism.

- (1) The tax agreement with Saudi Arabia came into force on November 1, 2021; the tax agreement with the Republic of Korea was signed on November 17, 2021; and the protocol amending the tax agreement with the UK came into force on December 23, 2021. In 2021, the MOF completed 21 tax agreement negotiations or consultations

with nine countries. As of the end of 2021, there were 34 tax agreements in place. In addition, in 2021, the MOF completed 17 competent authority arrangement negotiations or consultations with 11 treaty partners concerning cooperation of automatic exchange of information in tax matters (including financial account information and Country-by-Country Reports) and reached consensus with the UK to exercise the automatic exchange of financial account information. There are three treaty partners with which the ROC has established an automatic exchange of financial account information relationship.

- (2) The MOF issued an explanatory decree and relevant administrative directions to enhance the consistency of processing bilateral or multilateral advance pricing arrangement cases. In 2021, the MOF conducted five mutual agreement procedure (MAP) meetings with two treaty partners; consensus has been reached on three MAP cases, preventing and resolving cross-border income tax disputes effectively.

b. 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 2021, the MOF completed eight customs agreement negotiations or consultations with seven countries.

c. Strengthening International Fiscal Cooperation and Exchanges

- (1) The MOF promoted bilateral cooperation on taxation, fiscal, and finance matters with Slovakia, the Czech Republic, and Lithuania during the visit to Central and Eastern Europe. With these efforts, the MOF succeeded in facilitating the establishment of a representative office by our bank in the Czech Republic as well as the signing of an MOU on cooperation with Lithuanian financial institutions.
- (2) The MOF participated in the Finance Ministers' Process (FMP) of the Asia-Pacific Economic Cooperation (APEC), including the Virtual Finance Ministers' Meeting and the Dialogue between Finance Ministers and the APEC Business Advisory Council (ABAC). Through exchanges with other member economies on responding to COVID-19 for a sustainable and inclusive recovery as well as the use of fiscal policy and budget management to address ongoing challenges, the MOF has built strong cooperative relationships in the international fiscal field.
- (3) The MOF actively participated in annual meetings and other events organized by the ADB, the CABI, the EBRD, and the IDB. For further cooperation on international finance, the MOF assisted CABI to open its representative office in the ROC.

三、推動促參司

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本部成立推動促參司，設有政策法制科及推動輔導科，持續負責推動我國民間參與公共建設業務。

為強化促參推動組織，增進行政效率，依促進民間參與公共建設案件全生命週期，重新規劃業務，110年1月13日成立履約管考科，原推動輔導科更名為計畫輔導科。

C. Department for the Promotion of Private Participation

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, along with the subordinate Policy and Regulation Section and Promotion and Counseling Section, and continues to take charge of the duties related to Public-Private-Partnership (PPP) in infrastructure projects.

In order to strengthen PPP organization and improve administrative efficiency, the Performance and Appraisal Section was established on January 13, 2021 in consideration of the whole life cycle of PPP projects; and the Promotion and Counseling Section was renamed the Advisory Section.

(一) 主要工作

1. 研修(訂)促進民間參與公共建設相關法規，健全民間參與公共建設推動環境。
2. 補助主辦機關辦理促參案件前置作業費用，提升推動成效。
3. 協審本部補助前置作業費用案件，提高促參案招商成功機率。
4. 辦理民間參與公共建設招商大會及商機座談會，媒合商機。
5. 辦理民間參與公共建設金擘獎，獎勵得獎團隊及行銷優良民間參與公共建設案件，提升辦理意願。

1. Functions

- a. To amend regulations for promotion of private participation in infrastructure projects to optimize the private investment environment.
- b. To subsidize authorities in charge of the pre-operating expenses of PPP projects to improve the effectiveness of the promotion.

- c. To assist in the review of the PPP cases that were subsidized for the pre-operating expenses to increase the success rate of investment promotion.
- d. To hold the PPP Investment Convention and PPP Business Opportunities Forum to facilitate more matches.
- e. To hold the Golden Thumb Awards for Private Participation in Infrastructure Projects, reward the winning teams, and market excellent PPP projects to increase willingness to engage in PPP.

(二) 重要業務統計

2. Statistics of Major Work

1. 促參執行成效

- (1) 91 年至 110 年 12 月，累計依促進民間參與公共建設法(下稱促參法)辦理簽約案(下稱促參簽約案)1,478 件，民間投資(下稱民投)金額 8,781 億元，契約期間可減少政府財政支出 1 兆 5,897 億元，增加政府財政收入 6,236 億元，創造近 16 萬個就業機會。
- (2) 110 年促參簽約案達 86 件，民投金額約 283 億元，招商成功率 55.7%。

a. Effect of Implementation on PPP Projects

- (1) From 2002 to December 2021, a total of 1,478 PPP projects were contracted, with an investment amount of NT\$878.1 billion. During the contract period, it is expected that around NT\$1,589.7 billion in government expenditure was saved, with an increase of about NT\$623.6 billion in government revenue and the creation of nearly 160,000 jobs.
- (2) There were 86 PPP projects, with investment amounting to more than NT\$28.3 billion in 2021. The success rate of investment promotion was 55.7%.

表 36 促參簽約案效益總表

Table 36 Benefits from Projects Signed under the PPP Structure (2002-2021)

年度 CY	件數 No.	民投金額 (新臺幣拾億元) Contract Amount (Unit: NT\$Billion)	契約期間減少政府 財政支出 (新臺幣拾億元) Reduced Government Expenditures during the Contract Period (Unit: NT\$ Billion)	契約期間增加政府 財政收入 (新臺幣拾億元) Increase in Government Revenue during the Contract Period Unit: NT\$Billion)	創造就業機會 (名) Job Creation (Persons)
2002-2011	701	573.8	622.0	277.2	90,811
2012	86	32.6	8.1	18.8	2,401
2013	87	27.9	38.8	9.5	5,046
2014	104	29.6	356.9	73.6	9,474
2015	106	34.4	38.7	28.9	6,857
2016	84	51.3	283.4	20.4	5,396
2017	67	20.6	41.7	10.8	8,140
2018	51	31.8	93.7	117.9	13,127
2019	56	11.8	4.4	14.2	2,997
2020	50	36.0	60.5	25.4	5,800
2021	86	28.3	41.5	26.9	6,868
總計	1,478	878.1	1,589.7	623.6	156,917

2. 促參簽約案分析

(1) 91 年至 110 年 12 月，中央與地方促參簽約案件數占比為 39.38% 與 60.62%，民投金額占比為 53.23% 與 46.77%。

(2) 110 年中央與地方促參簽約案件數占比為 25.58% 與 74.42%，民投金額占比為 31.92% 與 68.08%。

b. Analysis of PPP Projects

(1) From 2002 to December 2021, the central government accounted for 39.38% of the total PPP cases while local governments took up 60.62%. As for the private investment amounts, the central government accounted for 53.23% while local governments occupied 46.77%.

(2) In 2021, the percentages of PPP cases signed by the central and local governments were 25.58% and 74.42%. The central and local governments took up 31.92% and 68.08% of private investment amount, respectively.

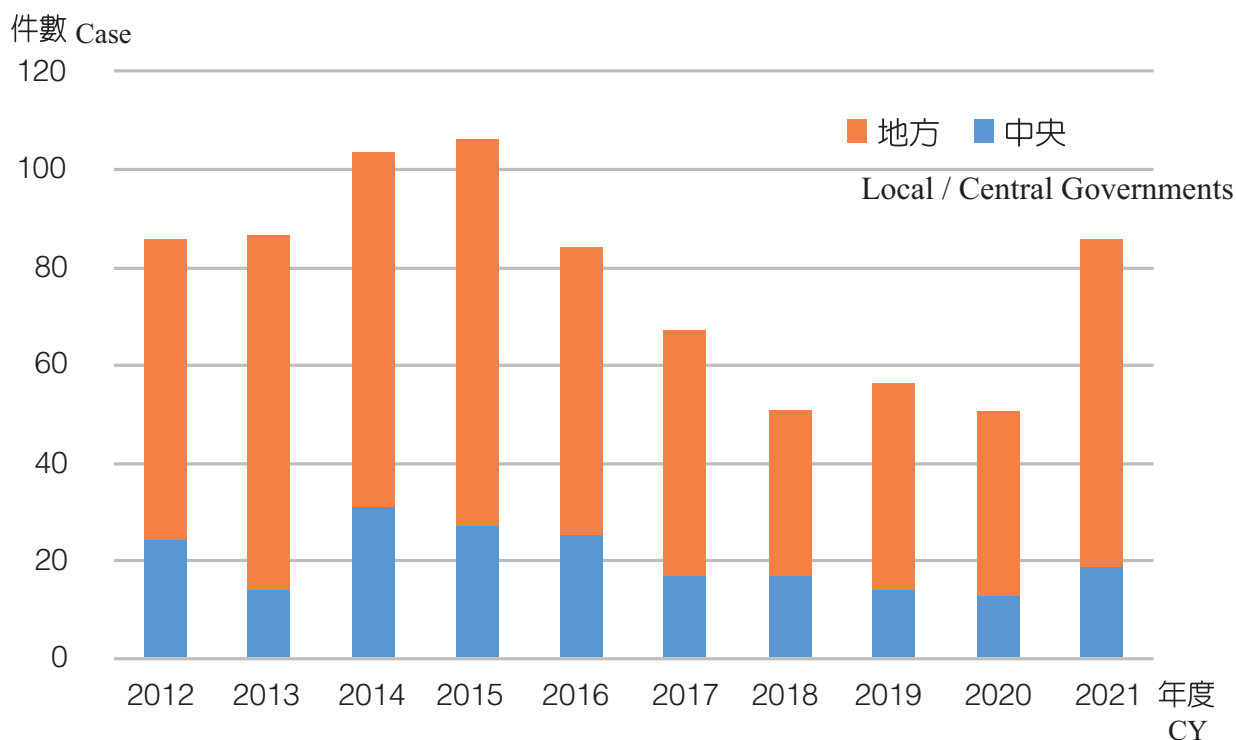


圖 25 101 年至 110 年中央與地方促參簽約案件數

Chart 25 Total Number of PPP Projects by Central and Local Governments (2012-2021)

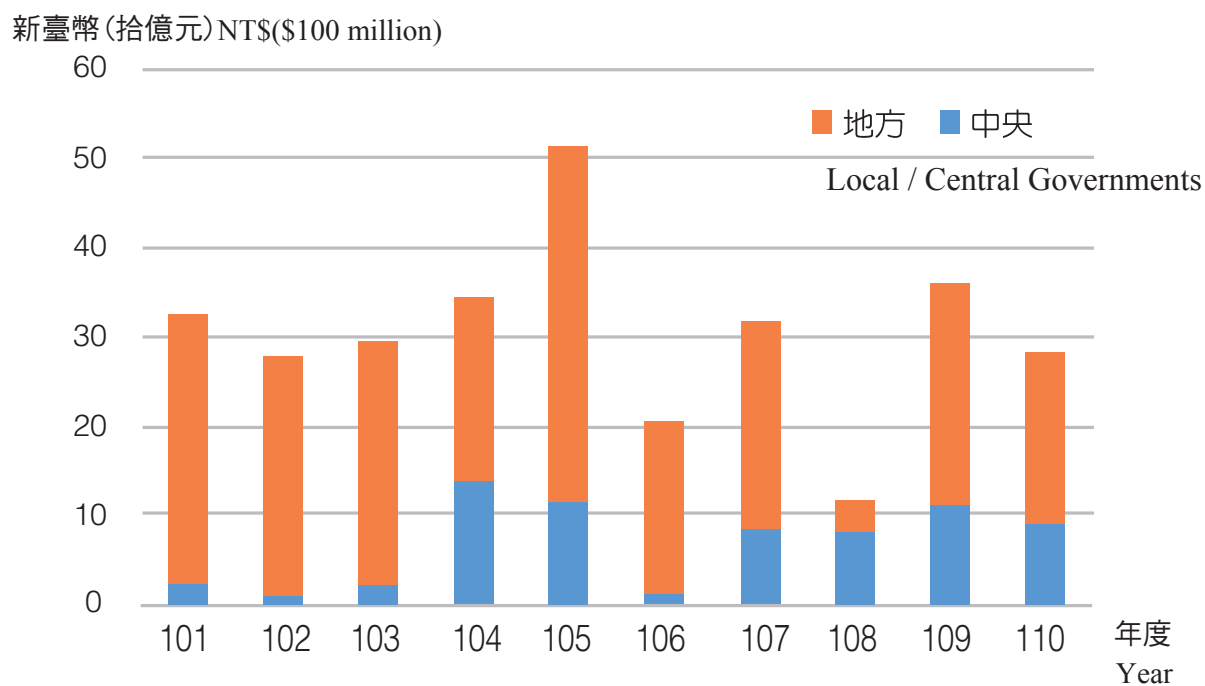


圖 26 101 年至 110 年中央與地方民投金額 (拾億元)

Chart 26 Total Amount of Investment Signed by Central and Local Governments (2012- 2021)

(三) 一年來重要業務概況

1. 配合國家發展需要，擴大公共建設範圍，提升促參推動力道

- (1) 110年1月25日奉行政院指示組成「行政院促進民間參與公共建設推動小組」，4月28日及10月7日召開2次會議，就國內長照設施、海水淡化廠、污水下水道設置再生水廠及多元垃圾處理設施等重大公共建設追蹤辦理現況，採取由上而下方式給予政策引導。
- (2) 配合促參業務推動及因應促參重要議題，啟動促參法修法，並訂(修)定法規命令3項、行政規則8項及作業參考4項，並逐步雙語化，英譯法規命令3項，說明如下：
 - ① 110年5月5日促參法修正草案報行政院審查，包含鬆綁公共建設類別適用範圍、納入政府有償取得公共服務機制、增訂促參履約爭議調解機制三大修法方向。同年7月6日行政院政務委員審查完竣。
 - ② 110年7月23日修正發布「民間參與公共建設甄審委員會組織及評審辦法」部分條文，明確甄審作業程序及工作小組職能，提高評審作業效率。
 - ③ 110年10月21日修正發布「民間自行規劃申請參與公共建設作業辦法」，強化民間自行規劃申請參與公共建設案件審核作業之公平性、精進申請作業程序及提高申請人投資誘因。

2. 精進訓練、輔導及獎勵措施，強化人員專業職能，協助機關開發案源與提高辦理促參誘因

- (1) 辦理促參專業人員訓練、促參實作班及促參研習會共20場次，總受訓人次962人次，其中9場次為促參專業人員訓練暨資格考試，並辦理發證作業，共269人取得促參專業人員資格。
- (2) 精進促參輔導措施，強化案件辦理品質，說明如下：
 - ① 110年度出席主辦機關前置作業階段審查會議或提供書面意見共31次；按季調查各機關促參案件啟案及諮詢服務需求，提供諮詢服務計13案。
 - ② 積極輔導機關推動長照機構促參案，包括於促參資訊系統建置「長照促參大補帖」專區提供相關文件、召開長照平臺會議及協審各長照促參案前置作業報告，並舉辦長照教育訓練專班及長照商機座談會。
 - ③ 訂定「促進民間參與公共建設案件督導及考核作業要點」，期透過督導機制協助主辦機關有效、及時排除履約困難，避免提前終止契約情形發生，另藉考核機制表揚、督促受考核機關精進促參業務，以發揮正向循環效果。110年召開促參個案督導會議計2次。
 - ④ 修正「促進民間參與公共建設案件訪視作業要點」，增加重大公共建設訪視頻率，強化主辦機關對重大公共建設之重視。
 - ⑤ 定期分析及提醒機關提前終止契約原因，110年12月3日函送「促參案提前終

止契約態樣及提醒主辦機關注意事項」，以減少提前終止契約情形發生。

(3) 賡續辦理補助與獎勵，提高辦理誘因，說明如下：

- ①補助各機關辦理促參案件前置作業費用，110 年度完成 50 件補助款核發作業，共撥付 2,503 萬 3,578 元。
- ②修訂「擴大鼓勵機關辦理促進民間參與公共建設案件獎勵作業要點」，促參案件獎勵金發放由地方擴大至中央主辦機關，且部分金額提撥予個人獎金。
- ③第 19 屆民間參與公共建設金擘獎活動，評選出民間團隊獎 12 件及政府團隊獎 9 件，共 21 件獲獎，鼓勵促參案提供高品質公共服務。

3. 建構友善投資環境，強化促參溝通平臺，促進商機交流，提供多元投資管道

- (1) 召開民間參與公共建設投資平臺會議，完成 8 件促參議題參考方案或解決建議，重要議題包括研商海水淡化廠依促參法推動方案、屏東縣麟洛溪總體環境改善農業生質能再利用中心興建移轉及營運案、長照促參案面臨課題及推動策略、促參案件議約作業流程及注意事項等。
- (2) 架構招商大會一促參 i Map 媒合平臺 110 年 8 月 19 日正式上線，釋出商機約 2,000 億元，截至 110 年底，瀏覽人次逾 3 萬 1,000 人次，影音專區影片點閱次數逾 840 次。
- (3) 110 年 10 月 5 日及 14 日辦理長照及環保與能源商機座談會，分別揭露照銀髮特色園區 BOT 案等 13 案（計畫規模約 117 億元）及南區能源發電示範廠 BOT 案等 5 案（計畫規模約 156 億元），積極協助媒合商機。
- (4) 因應「民間自行規劃申請參與公共建設作業辦法」等法規修正及配合實務作業需求，增修促參資訊系統功能，以符合法規作業流程，並確保系統正常運作之品質與效率。
- (5) 積極參與國際公私部門夥伴關係事務，如加入 APEC 巨災風險融資與保險 (DRFI) 解決方案工作小組，參與該小組工作小組視訊會議，並持續推動宿霧行動計畫 CAP 倡議，以吸引長期基礎建設投資。

4. 因應嚴重特殊傳染性肺炎疫情，推動促參案紓困及振興措施

- (1) 賡續協助主辦機關辦理土地租金、權利金之減免或補貼及興建、營運期間之停止計算或延長。累計至 110 年底，協助 31 個機關辦理促參案紓困 345 件，減免或補貼租金及權利金約 81.02 億元，99 件同意延長投資契約。
- (2) 彙整履約中 144 件促參案相關促銷或振興加碼措施，於促參電子報、促參資訊系統最新消息揭露，並於 110 年 11 月 8 日通函主辦機關協助周知。

3. Major Improvements in 2021

a. Extending the Terms of Infrastructure Projects and Increasing the Promotion of PPP to Meet the Needs of National Development

- (1) On January 25, 2021, following the instructions of the Executive Yuan, the “Executive

Yuan Promotion of Private Participation Task Force” was formed to offer policy guidance. Two meetings were held on April 28 and October 7 to track the status of major public construction, such as long-term care facilities, seawater desalination plants, reclaimed water plants for sewage sewers, and multiple waste treatment facilities.

- (2) In response to important PPP issues, the MOF started amending the Act for Promotion of Private Participation in Infrastructure Projects (PIIP Act). Three regulations and orders, eight administrative rules, and four reference documents were amended and gradually prepared in bilingual formats. Three regulations and orders were translated into English:
 - i. The draft amendment of the PIIP Act was submitted to the Executive Yuan for review on May 5, 2021. It included three major revisions: extending the terms of infrastructure projects, incorporation into a Private-Finance Initiative mechanism, and a dispute settlement mechanism. On July 6, the Administrative Committee of the Executive Yuan completed the review and sent the draft amendment to the Legislative Yuan for deliberation.
 - ii. On July 23, 2021, the Regulations Governing the Organization of the Selection Committee and the Evaluation for Private Participation in Infrastructure Projects was amended and promulgated in order to clarify the screening procedures and functions of the working group.
 - iii. On October 21, 2021, the Regulations for Private Institution Applying to Participate in the Infrastructure Project under Its Own Planning was amended and promulgated in order to strengthen fairness, optimize application procedures, and increase investment incentives for applicants.

b. Advancing PPP Professional Training, Counseling, Incentive Measures, and Strengthening the Professional Abilities of the Participants in Order to Increase the Motivation of Developing More PPP Cases

- (1) Twenty sessions of professional training, practical classes, and seminars were conducted, with a total of 962 trainees, of which 269 people obtained PPP professional qualifications.
- (2) The measures to strengthen the PPP counseling measures and the quality of PPP projects were as follows:
 - i. In 2021, attended pre-operating review meetings or provided written comments 31 times; investigated the demand for case initiation and consulting services on a quarterly basis, and provided consulting services for 13 cases.
 - ii. Actively counseled authorities-in-charge to promote long-term care PPP projects, including setting up an area to upload reference documents of long-term care PPP

projects on the PPP information website, holding meetings, co-reviewing pre-operating reports, and holding training classes and business opportunity forums.

- iii. Enacted and promulgated the Regulation about the Supervision and Evaluation Mechanism. Assisted authorities-in-charge to solve difficulties in contract performance in a timely manner and avoid early termination of the contract. The evaluation is for praising and urging the assessed institutions to improve the efficiency of PPP-related work. In 2021, we held two supervisory meetings for PPP projects.
 - iv. Amended the regulation to increase the frequency of visits by authorities-in-charge to major infrastructure projects.
 - v. Regularly analyze and inform authorities in charge of the reasons for early termination of the contract. On December 3, 2021, the MOF sent an official analysis of the early termination of PPP projects to authorities-in-charge, hoping to avoid similar situations in the future.
- (3) Increase incentives of promoting PPP projects by offering subsidies and rewards as follows:
- i. Subsidized the pre-operating expenses for 50 PPP projects, with the amount of NT\$25,033,578.
 - ii. Amended the regulation to expand the reward targets for both local governments and the competent authorities of PPP projects. Some of the incentives can be used for individuals.
 - iii. Twenty-one projects won the 19th Golden Thumb Awards, including 12 projects for the Private Team Award and nine projects from the Government Agency Award.

c. Building a Friendly Investment Environment, Strengthening the Communication Platform for PPP Projects, Promoting the Exchange of Business Opportunities, and Providing Multiple Investment Approaches.

- (1) Eight reference plans or solutions to promote participation issues were completed, including the private participation in seawater desalinization plants, Pingtung County General Environment Improvement Agricultural Biomass Reuse Center BTO Project, issues and promotion strategies of long-term care PPP projects, the negotiation process and precautions of PPP projects, etc.
- (2) The i MAP website was launched on August 19, 2021 and has compiled PPP projects with the amount of NT\$200 billion. By the end of 2021, the website reached more than 31,000 views and videos were watched more than 840 times.
- (3) Two themed sessions of PPP business opportunity forums were held on October 5 and

14, 2021. During the session, 13 long-term care PPP projects and five environmental protection and energy PPP projects were announced for tendering.

- (4) In response to the amendment of the Regulations for Private Institution Applying to Participate in the Infrastructure Project under Its Own Planning, the MOF expanded the functions of the PPP information system to ensure the quality and efficiency of system operations.
- (5) Actively engaged in international PPP affairs to attract long-term infrastructure investment, such as participating in the APEC Disaster Risk Financing and Insurance Group (DRFI) and their online meetings. Support and work on the Cebu Action Plan (CAP) will be continued.

d. Activating PPP Relief and Revitalizing Measures to Respond Accordingly to the COVID-19 Pandemic

- (1) Continued to assist authorities in charge of the measures of reduction or subsidies of land rent and royalties, and extension of construction and operation periods. As of the end of 2021, 345 PPP cases received relief measures, and the amount of reduced or subsidized rent and royalties reached NT\$ 8.102 billion, of which 99 investment contracts were extended.
- (2) Compiled promotions or revitalization measures of 144 PPP cases. The information was published in the PPP newsletter and PPP information system, and authorities-in-charge were notified on November 8, 2021.

四、秘書處

沿革

元年 1 月各省代表通過「中華民國臨時政府中央行政各部及其權限」設置本部，並於同年 7 月 18 日公布修正各部官制通則置總務廳。16 年 11 月 11 日第 2 次修正組織法取消總務廳之設置，復於 17 年 5 月 25 日第 3 次修正組織法增設總務處，同年 12 月 8 日第 4 次修正組織法增設總務司，102 年 1 月 1 日配合本部組織調整，設置秘書處。

D. Department of Secretarial

History

In January of the first year of the Republic of China (1912), the representatives of the provinces set up the MOF through the “Central Government Departments of the Provisional Government of the Republic of China and Their Responsibilities,” and on July 18 of the same year announced the revision of the general rules of the Ministry to set up the General Affairs Office. On November 11, 1927, the General Affairs Office was removed through the second amendment to the Organic Law. On May 25, 1928, the third amendment to the Organic Law was completed to set up the General Affairs Division. On December 8 of the same year, the Organic Law was amended for the fourth time to establish the Department of General Affairs. On January 1, 2013, the Department of Secretarial was established in accordance with the restructuring of the MOF.

(一) 主要工作

1. 印信之典守、部令之發布、文件之收發、繕校。
2. 歲出、入款項之出納。
3. 公產公物之保管、庶務之管理。
4. 檔案之點收、整理、分類、編目建檔、保管、銷毀。
5. 重大輿情回應及媒體聯繫與立法院、監察院間相關業務協調聯繫。

1. Functions

- a. Custody and use of government seals; issuance of Ministry orders; receiving, issuing, typing, and proofreading of documents.
- b. To process annual payments and income related cashier duties.
- c. Management of public property and general affairs.
- d. Checking, management, classification, cataloging, preservation, and disposition of archives.
- e. To response to public opinions and contact with the media; to coordinate matters related to the Legislative Yuan and the Control Yuan.

(二) 一年來重要業務概況

1. 規範本部文書檔管系統公文線上簽核比率及一層決行公文於居家辦公時之配套措施

因應國內嚴重特殊傳染性肺炎疫情嚴峻影響及配合防疫政策需要，為落實防疫機制，維護同仁人身安全，並兼顧為民服務不打烊水準，優化公文處理時效品質，且有效達成節能減紙目的。

2. 規劃辦理本部文書檔管系統改版採購建置案

110年9月28日奉准，同年11月23日辦理開標、12月2日辦理評選及12月21日辦理議價，後續並配合規劃期程分年推動。

3. 歲出經費支付及零用金管理

配合辦理付款憑單大額通報作業，110年計28件；110年零用金月平均補撥7萬2,810元。

4. 保管品作業

本部「推動國際業務發展組織改造計畫」，接管中美洲銀行股權憑證及亞洲開發銀行本票寄存證保管品在案與本部301機關專戶增設美金戶專戶存管。

5. 110年度辦理所得稅扣繳作業

依據同仁薪津、各類補助等款項發放，辦理所得稅各式憑單免填發作業，將扣繳憑單以電子郵件方式通知同仁。110年度計839件。

6. 辦理本部出納事務查核及訪查所屬出納事務

110年辦理3次盤點存管之現金、票據、收據及保管品，12月辦理出納事務查核，查核及盤點結果均符合規定；另訪查5個所屬機關出納事務管理，並將查核缺失函送其配合改善。

7. 事務管理

(1) 辦理嚴重特殊傳染性肺炎緊急採購，因應疫情警戒提升至第三級，於110年5月17日至9月7日整備第二辦公區，實施異地辦公。

(2) 配合行政院「我國少子女化對策計畫」，設置本部員工子女非營利幼兒園，於110年8月16日開園，招收90名3歲至6歲幼生。

(3) 配合建置屋頂型太陽光電，本部暨所屬預計建置49處，推估產生容量8.1MW，將於111年完成設置。

(4) 辦理本部暨所屬工程查核，全年查核44件，查核結果甲等28件，乙等16件。

(5) 經管中興新村宿(眷)舍89戶，收回13戶占用戶，並辦理2次居住事實查考及1次宿舍檢查。

(6) 辦理防護團訓練及消防逃生急救訓練，健全災害防救體系，提升同仁應變能力。

(7) 辦理環境教育戶外學習活動，提供多元化教育訓練，增進同仁環境保護意識及知能。

(8) 推動辦公室環保，110年公布109年之綠色採購評定達成率為100%，評核成績為優等。

(9) 採購案件金額10萬元以上計59件，總決標金額96,653,728元，其公告招標及決標資料，均登載於政府採購網。

- (10) 本部與國庫署、賦稅署合署辦公，由秘書處統籌辦理公共區域環境維護管理事項，節省人力及公帑，並簡化行政程序。

8. 檔案管理

- (1) 本部歸檔公文經點收編目等程序，完成建檔及上架作業，110 年度計建檔約 4.6 萬件；紙本檔案掃描約 1.8 萬件；調閱影像約 1.3 萬件；調閱檔案原件約 3.4 千件，逾期未歸還者，以書面催歸；辦理機密等級檢討約 1.2 千件；檔案電子目錄彙送作業，屬案卷層級者約 4.1 千案。
- (2) 本部已屆保存年限檔案經國發會檔案管理局（下稱檔管局）核復同意銷毀約 2.7 千件，業於 110 年執行實體檔案銷毀；審查本部所屬檔案銷毀目錄函送檔管局審定，計 458 個機關次，擬銷毀約 19.8 萬件及約 2 萬案。
- (3) 應本部「推動國際業務發展組織改造計畫」，接管國庫署檔案 727 卷（約 30 公尺）。
- (4) 遴薦國庫署及賦稅署葉科員思瑋參加檔管局金檔獎及金質獎評選，業分獲入圍實地評獎及面談作業，該局複評事宜，延至 111 年辦理。

9. 新聞聯繫

- (1) 執行行政院暨本部重大輿情作業
每日執行財政輿情通報及處理作業，對外界關心財政業務相關議題及錯假訊息即時因應處理，透過召開記者會、發布新聞稿等方式對外說明，維護本部良好形象。
- (2) 與媒體記者維持良性互動
適時由部、次長主持記者會說明重大財政政策，且定期由業務機關舉辦記者會說明財政政策或措施，加強與媒體記者溝通；辦理記者參訪財政設施活動，有效彰顯施政績效及為民服務成果。110 年度辦理記者會 161 場，發布中英文新聞稿 1,914 則。

10. 公務行銷業務

運用本部 Facebook 粉絲專頁及 LINE 官方帳號等社群媒體，宣達行政院重大政策，強化財政政策宣導，即時傳達與民眾權益相關資訊，達成政策溝通及提升民眾參與。110 年底粉絲數 111,533 人；LINE 好友數 45,026 人。

11. 國會聯繫

(1) 立法院部分

- ① 立法院第 10 屆第 3、4 會期期間，本部法案通過 10 案。
- ② 追蹤列管立法委員各項質詢事項，計 110 年度立法委員書面專案質詢 13 件（國庫類 2 件，賦稅類 8 件，關務類 2 件，國產類 1 件）；行政院長立法院答詢承諾事項 5 件；部長承諾事項 184 件。
- ③ 立法院公聽會、協調會涉本部業務時，指派適當人員代表與會說明。
- ④ 配合安排財政業務考察事宜。
- ⑤ 辦理立委囑託案件：110 年度辦理 1,745 件（國庫類 194 件，賦稅類 304 件，訴願類 15 件，關務類 206 件，國產類 998 件，推動促參類 17 件，其他 11 件）。

(2) 監察院方面

110 年度辦理監察委員巡察協調聯繫案件 1 件。

2. Major Improvements in 2021

a. Regulating the Online Signing Rate of Official Documents in the Document Management System of the Ministry and the Supporting Measures for the First Layer of Official Documents When Working from Home

In response to the impact of the COVID-19 pandemic and in line with the pandemic prevention policy, the MOF implemented the pandemic prevention mechanism, maintained the personal safety of colleagues, and provided non-stop service for the people, while optimizing the quality and timeliness of document processing, and effectively achieving the purpose of energy conservation and paper reduction.

b. Planning and Handling the Procurement and the Installation of the Document Management System of the Ministry

Approved on September 28, 2021, the bid opening was held on November 23, 2021, selection on December 2, 2021, and negotiation on December 21, 2021; the follow-up promotion will be handled annually according to the planned schedule.

c. Annual Disbursement and Petty Cash Management

Handling of large-scale notification operations of payment vouchers, 28 cases in 2021, and an average monthly supplementary allocation of NT\$72,810 for petty cash in 2021.

d. Custody Operations

Operations include the Ministry's "Promotion of the Plan to Transform International Business Development and Organization," the takeover of central American Bank of Equity certificates and Asian Development Bank cashier's check depository, and the addition of a special account for US dollar accounts under the Ministry's 301 special account.

e. Handling Income Tax Withholding Operations in 2021

According to the payment of salaries and various subsidies of the staff, the work of exempting all kinds of income tax vouchers from being issued and having to be filled in has been handled, and colleagues have been notified of the withholding vouchers by e-mail. In 2021, 839 cases were completed.

f. Handling the Audit of the Cashier's Affairs of the Ministry and Check the Cashier's Affairs

In 2021, the cash, bills, receipts, and custodial goods were counted three times. In December, cashier affairs were checked, and the results of the audit and inventory were in line with the regulations; visits were made to the cashier affairs management of five subordinate organizations, and the defect reports of the inspection were sent to them to make improvements.

g. General Affairs Management

(1) Emergency procurement for COVID-19 was conducted and, in response to the upgrade to level 3 pandemic alert, off-site work was conducted in the second office area from May 17 to September 7, 2021.

- (2) In line with the administrative agencies' "Countermeasures to Cope with the Problem of Low Birthrate," a non-profit kindergarten for the children of employees of the Ministry was set up, which was opened on August 16, 2021, and enrolled 90 young students aged three to six.
- (3) With the construction of rooftop solar photovoltaics, the Ministry and its subordinate organizations are expected to build 49 sites, with an estimated capacity of 8.1MW, which will be completed in 2022.
- (4) Handling the audit of the headquarters and subordinate projects; 44 cases were audited throughout the year, with 28 cases of audit results of class A and 16 cases of class B.
- (5) A total of 89 households in Zhongxing New Village are under management, 13 households and occupied users were recovered, and 2 residence facts inspections and 1 dormitory inspection were conducted.
- (6) The training for disaster prevention, fire prevention, and first aid was conducted, thereby improving the disaster prevention and rescue system and the responsiveness of personnel.
- (7) Outdoor learning activities in environmental education were held, providing diversified education and training, and enhancing colleagues' awareness and knowledge of environmental protection.
- (8) Environmentally friendly measures in the office were promoted, and in 2021 it was announced that the Ministry achieved a compliance rate of 100% in the green procurement assessment and an evaluation score of excellent.
- (9) There were 59 procurement cases with a total amount of more than NT\$100,000, with a total bid finalization amount of NT\$96,653,728, and the announcement of bidding and bid decision information are published on the government procurement network.
- (10) The Ministry is co-located with the National Treasury Administration and the Taxation Administration, and the Department of Secretarial coordinates the environmental maintenance and management of public areas, saving manpower and public funds, and simplifying administrative procedures.

h. Archive Management

- (1) The collection and cataloging procedures of official documents have been undertaken, and the archiving and listing operations have been completed. In 2021, a total of about 46,000 official documents were archived; about 18,000 pieces of paper archives were scanned; about 13,000 image archives were accessed; about 3,400 originals were accessed, and those who failed to return them by the deadline were urged to return them in writing. About 1,200 confidentiality level reviews were handled; the electronic catalogue of archives was remitted, and about 4,100 cases were filed at the case file level.
- (2) Upon approval by the National Archives Administration, National Development Council, 2,700 pieces of archives that have exceeded their storage period were destroyed, and

the destruction of physical archives was carried out in 2021. The catalogue of archives set to be destroyed belonging to organizations under the MOF was sent to the National Archives Administration for examination and approval, totaling 458 times, and about 198,000 documents and 20,000 cases are planned to be destroyed.

- (3) In response to the Ministry's "Promotion of the Plan to Transform International Business Development and Organization," 727 volumes (approximately 30 meters) of archives from the National Treasury Administration have been taken over for management.
- (4) The National Treasury Administration and the Officer Ye Si Wei, a member of the Taxation Administration, were recommended to participate in the selection of the Gold File Award and the Gold Award of the National Archives Administration, and was shortlisted for the field appraisal award and interview work. The re-evaluation by the Administration was postponed to 2022.

i. Press Liaison

- (1) Executing works of the Executive Yuan and the MOF for addressing major public opinions

To daily execute reporting and operation works for addressing public opinions on fiscal issues, to promptly respond to misinformation or disinformation cases with respect to fiscal affairs that cause concern to the external parties, and to maintain a good image of the MOF by holding press conferences and issuing press releases.

- (2) Maintaining a positive interaction with media reporters

To strengthen communication with media reporters and explain major fiscal policies or measures, press conferences are hosted by the Minister or Deputy Minister at suitable times, and regular press conferences are held by relevant business administrations. Visits to relevant fiscal facilities by reporters were conducted to help highlight good performance and public services. In 2021, 161 press conferences were held and 1,914 Chinese and English press releases were issued.

j. Policy Advocacy

The official account of the MOF on Facebook and LINE was used to advocate important policies of the Executive Yuan, strengthen publicity of fiscal policies, and communicate real-time information related to the public to achieve policy communication with the public and enhance public participation. As of the end of 2021, there were 111,533 Facebook followers and 45,026 LINE friends.

k. Congressional Liaison

- (1) Liaison with the Legislative Yuan

- i. During the 3rd and 4th sessions of the 10th Legislative Yuan, 10 bills of the MOF were passed.
- ii. In response to the various inquiries from legislators, the MOF conducted the following in 2021: 13 written project inquiries by legislators (two in the national treasury

- category, eight in the tax category, two in the customs category, and one in the national property category), five cases of the Premier of the Executive Yuan's responses and commitments to the Legislative Yuan, and 184 cases of the MOF's commitments.
- iii. Appropriate personnel representatives were appointed to attend public hearings and coordination meetings of the Legislative Yuan related to the operations of the MOF.
 - iv. Arranging official visits to review fiscal operations.
 - v. The following cases entrusted by legislators were dealt with in 2021: 1,745 cases (194 cases of the national treasury, 304 cases of taxation, 15 cases of appeal, 206 cases of customs affairs, 998 cases of national property, 17 cases of promotion and participation, and 11 cases related to other issues)
- (2) Liaison with the Control Yuan

In 2021, one case of coordination and contact of the circuit supervision of the members of the Control Yuan was handled.

五、人事處

沿革

本部人事業務原由本部秘書處第一科掌理，26年改科為組，由第3組掌理。30年1月復根據國民政府中央之「各機關人事管理暫行辦法」，訂定「財政部人事司組織規程」，同年6月1日設置人事司，此為本部設置人事專責單位之始。32年9月依國民政府核准施行之「財政部人事處組織規程」，將人事司改組為人事處，內設4科。政府遷臺後，依行政院39年4月22日院會決議，將人事處改為人事室，至52年人事室再改組為人事處分設3科辦事。配合臺灣省政府功能業務與組織調整作業，自88年7月1日承受原臺灣省政府財政廳人事室人員。配合行政院組織改造作業，101年2月3日修正公布財政部組織法，經行政院定自102年1月1日施行，依修正後財政部組織法及處務規程規定，人事處設3科，分別為組編人力科、考核培訓科及給與福利科。

E. Department of Personnel

History

Human resource affairs at the MOF were originally managed by the First Section of the Department of Secretarial. In 1937, sections were restructured into divisions. Since then, human resource affairs were managed by the Third Division. In January 1941, the Organization Regulations of Department of Personnel, MOF was established according to the Personnel Provisional Regulations of the Nationalist government. On June 1 of the same year, the Department of Personnel was officially established. In September 1943, the Department of Personnel was restructured, and four sections were established within it. After the Nationalist government moved to Taiwan, the Department of Personnel was restructured into the Office of Personnel, based on a resolution made by the Executive Yuan on April 22, 1950. Yet later in 1963, it was restructured back into the Department of Personnel. Within the department, three sections were then established. Then on July 1, 1999, the department undertook all personnel staff of the Department of Finance of the former Taiwan Provincial Government under the organizational restructuring. Subsequently, another organizational restructuring was carried out by the Executive Yuan. Through the process, the Organic Act of the MOF was amended on February 3, 2012 and implemented on January 1, 2013. In accordance with the Organic Act of the MOF and the Regulations for Departmental Affairs of the MOF, the Department of Personnel currently has three sections – namely the Section of Organization and Manpower, Section of Training and Employment, and Section of Remuneration and Welfare.

(一) 主要工作

人事處掌理本部暨所屬機關(構)人事管理有關事項。

1. Functions

The Department of Personnel oversees matters related to the human resource management at the MOF and its subordinate administrations and public enterprises.

(二) 一年來重要業務概況

1. 本部組設業務調整

為強化促參推動組織，增進行政效率，推動促參司於 110 年 1 月 13 日成立履約管考科；另為承接原由國庫署辦理之多邊開發銀行等國際業務，國際財政司於 110 年 11 月 12 日成立財金合作科。

2. 事業機構組織規章核定備查

督導各機構組織配合業務需要之合理調整，以維持其業務經營彈性，提升競爭力，110 年計備查臺銀人壽保險股份有限公司、臺灣土地銀行股份有限公司、臺灣菸酒股份有限公司、臺灣銀行股份有限公司等 4 個事業機構組織規程修正案。

3. 為因應嚴重特殊傳染性肺炎疫情，業務得以順利推動，規劃本部財政園區實施輪替居家辦公人力，及本於維持對外服務量能及業務基本運作原則，就現有人力按 70%、50% 及 30% 3 個級距，規劃應到班所需必要人力，並造具名冊。

4. 協助同仁兼顧家庭與工作，修訂「財政部暨所屬各機關職務遷調要點」，以簡化調任程序。105 年迄今滿意度漸增，110 年滿意度 74%。訂定本部辦理 110 年度員工協助方案實施計畫，設置電話專線及電子郵件信箱提供即時心理諮詢管道。

5. 表揚優秀人員

為激勵工作士氣，依「財政優秀人員選拔要點」及「財政部表揚模範公務人員要點」辦理選拔及表揚，110 年核定 98 名財政優秀人員及 28 名本部模範公務人員。

6. 加強人才培育

依「財政部年度訓練實施計畫」開辦各類演講或訓練，並薦送同仁至國內、外機構進行人才培訓。

7. 鼓勵創意發想

(1) 為激發同仁發揮創意，研提各項興革意見，依「財政部創意提案制度實施計畫」辦理提案審查，獲獎提案均致贈獎狀及商品禮券以資鼓勵。

(2) 彙編 110 年獲獎創意提案電子書並置於人事處網站俾利知識分享。

8. 實施績效評核

廣續實施「財政部暨所屬機關績效評核實施計畫」，依績效評核結果核算年終考績考列甲等人數，強化團體績效管理。

9. 辦理嚴重特殊傳染性肺炎防疫業務

為防範嚴重特殊傳染性肺炎疫情蔓延及維護同仁健康安全，制定本部防疫應變計畫，實施線上刷卡、擴大彈性上班、異地辦公、居家辦公、確診病例通報、防疫宣導等相關防疫措施。

10. 辦理各項文康活動

擴大辦理員工親子戶外活動，補助 11 個各類社團活動經費及加強輔導作為，以健全社團運作，提供同仁多元活動項目。

11. 辦理員工福利事項

- (1) 依據「全國軍公教員工待遇支給要點」、急難貸款等規定辦理本部員工福利補助事項。
- (2) 依公教人員保險相關法規辦理本部職員保險，另辦理本部職員、退休公務人員暨其眷屬參加全民健康保險。

12. 辦理退休、撫卹、資遣

- (1) 辦理本部暨所屬機關(構)屆齡退休者 432 人、命令退休者 0 人、自願退休者 622 人，合計辦理退休者 1054 人。
- (2) 辦理撫卹案件 16 件。
- (3) 轉致本部(含前臺灣省政府財政廳)及所屬機關早期支領一次退休金生活困難人員年節照護金，共 20 人次。
- (4) 廣續辦理前中國產物保險公司、前中國農民銀行、前交通銀行、中央再保險公司、合作金庫銀行及原省屬已民營化 7 家事業機構民營化前已退休人員之月退休金、年節慰問金、年節照護金等照護事項。

2. Major Improvements in 2021

a. Organizational Adjustment

To strengthen public-private-partnership (PPP) and improve administrative efficiency, the Performance and Appraisal Section was established on January 13, 2021 within the Department for the Promotion of Private Participation. In addition, to consolidate international affairs, such as multi-lateral works that were previously coordinated by the NTA, the Financial Cooperation Section was established on November 12, 2021 within the Department of International Fiscal Affairs.

b. Supervision of the Organization of Subordinate Enterprises

To facilitate flexible business operations and enhance competitiveness, the supervision of the organization of subordinate enterprises is operated by charters review to make sure that the adjustments of organization are reasonable and meet business needs. In 2021, there

were four revisions including BankTaiwan Life Insurance Co, Ltd. Organization Chapter, Land Bank of Taiwan Organization Chapter, Taiwan Tobacco and Liquor Corporation Organization Chapter, and Bank of Taiwan Organization Chapter approved.

- c. In response to COVID-19, the Department of Personnel established a rotating schedule for MOF staff to work from home, based on the principle of maintaining external service capacity and basic business operations. A roster of staff members required to maintain operations of three levels at 70%, 50%, and 30% were drawn up.
- d. In order to help employees of the MOF and its subsidiaries to balance family and work, Directions for the MOF and Its Subsidiaries for Job Transfers was amended and promulgated. Since 2016, satisfaction has increased. The annual satisfaction rate is 74% in 2021. In 2021, the employee assistance program for the MOF was established, along with an employee assistance hotline and dedicated email account to provide an instant channel for mental health consultation.

e. Award Outstanding Employees

In order to boost the morale of employees, 98 outstanding financial staff and 28 model civil servants were selected and awarded in 2021 based on the Working Guidelines for Selection of Outstanding Financial Employees and Working Guidelines of the MOF for Commendation of Model Civil Servants.

f. Strengthen Talent Cultivation

Various types of speeches and training events were hosted based on the “Implementation Plan of the MOF for Annual Training.” Also, employees were selected and recommended to domestic and international institutes for talent cultivation.

g. Encourage Creative Ideas

- (1) In order to stimulate innovative ideas of employees, creative proposals are awarded after the review based on the “Implementation Plan of the MOF for Creative Proposals.”
- (2) Award-winning proposals in 2021 were compiled into an e-book and placed on the website of the Department of Personnel of the MOF for knowledge sharing.

h. Performance Review

To enhance performance management, the number of people receiving an A rating in the annual performance evaluation were calculated according to the performance review based on the “Implementation Plan for Performance Review.”

i. Prevent the Spread of COVID-19

To prevent the transmission of COVID-19 and protect the health of the staff, the COVID-19 Prevention and Response Plans of the MOF was enacted. Pandemic prevention measures were implemented as follows: online clock-in, flexible working hours, work offsite, work

from home, reporting mechanism of confirmed cases, propagating COVID-19 pandemic measures, and so on.

j. Offer Diversified Cultural and Leisure Activities for Employees

Various outdoor activities were organized for employees and their children; the activities of 11 clubs were subsidized, and guidance was provided to optimize the clubs' operations.

k. Employee Welfare

(1) According to the Pay Regulations for Members of the Armed Forces, Civil Service Employees, and Teachers, and regulations related to emergency loans for civil servants and teachers, benefits and allowance were offered to employees of the MOF.

(2) According to the Civil Servant and Teacher Insurance Act and related legislation, insurance is offered to employees of the MOF; national health insurance is offered to employees of the MOF, retired civil servants and their family members.

l. Handling Retirement, Pension, and Severance

(1) The MOF and its affiliated agencies (institutions) handled 432 retirements and 622 voluntary retirements, for a total of 1,054 retirements.

(2) A total of 16 pension cases were handled.

(3) A total of 20 persons who had retired from the MOF (including the former Department of Finance of the Taiwan Provincial Government) and its affiliated agencies with a lump-sum pension received the New Year's Day Care Fund for persons with financial difficulties.

(4) Continue to handle the monthly pensions of retired personnel of the former China P&C Insurance Company, the former China Farmers Bank, the former Bank of Communications, the Central Reinsurance Company, the Cooperative Treasury Bank and the seven former provincial institutions who retired before privatization, New Year's condolences, New Year's care money and other care matters.

六、政風處

沿革

本部政風處於 81 年 9 月 16 日正式改制成立，後因法務部廉政署於 100 年 7 月 20 日設置成立，法務部並於 101 年 2 月 3 日修正政風機構人員設置管理條例，確立以執行法定廉政相關業務為核心職能。

F. Department of Civil Service Ethics

History

The Department of Civil Service Ethics of the MOF was officially established through restructuring on September 16, 1992. Later, the Agency Against Corruption of the Ministry of Justice was established on July 20, 2011, and the Ministry of Justice revised the Act of the Establishment and Management of the Government Employee Ethics Units and Officers on February 3, 2012, which established the core function of the government ethics office as implementing statutory business related to clean governance.

(一) 主要工作

政風處負責本部之政風業務推動，督導部屬政風機構（含所屬一級政風機構 15 個、二級政風機構 40 個）之政風業務，置處長 1 人、副處長 1 人，設 2 科辦事。自 94 年 8 月起兼辦「財政部採購稽核小組」之幕僚業務。

1. Functions

The Department of Civil Service Ethics is responsible for the promotion of government ethics matters of the MOF, supervising government ethics matters of the subordinate government ethics institutions (including 15 first-level organization employee ethics units and 40 second-level organization employee ethics units), with the assignment of one Director and one Deputy Director, and the setup of two sections for handling affairs. Since August 2005, the Department of Civil Service Ethics has also handled staffing for the “Procurement Audit Team of the MOF.”

(二) 一年來重要業務概況

1. 辦理 110 年廉政會報

110 年 4 月 27 日召開 110 年廉政會報，由部長主持，計有會報委員（含外聘委員 3 人）、部屬公營事業機構首長等 41 人與會。本次會議由臺北國稅局提出專題報告，另決議通過 2 項討論提案。

2. 推動客製化「新進人員廉潔意識養成教育」專案

統籌規劃廉政課程，110 年所屬機關（構）辦理新進人員廉潔意識養成教育訓練及宣導活動計 23 場次，參與人數計 603 人次；對機關同仁辦理廉潔意識養成教育訓練計 54 場次、參與人數計 1 萬 32 人次。

3. 推動系列性社會參與活動

督導各地區國稅局，以走入偏鄉、關懷弱勢模式，辦理「廉潔品格·誠實納稅」校園公益租稅宣導系列活動，計 9 場次線上影音及 5 場次實體宣導活動。

4. 舉辦 2021「廉能法遵治理誠信永續經營」金融論壇

臺灣銀行於 110 年 10 月 27 日舉辦 2021「廉能法遵治理誠信永續經營」金融論壇，本部部長、法務部部長、金管會主任委員、法務部廉政署署長及公股行庫董事長齊聚一堂，透過簽署「廉能企業·誠信理專」宣言儀式，傳達公股行庫對持續深耕銀行誠信文化之決心。

5. 持續辦理「廉潔楷模」選拔表揚

依據「財政部表揚獎勵廉潔楷模實施要點」辦理 110 年廉潔楷模選拔活動，遴選 16 名廉潔楷模，由部長公開表揚。

6. 續辦「廉政服務指標問卷調查」

110 年度持續對部屬機關（構）內部同仁（有效問卷 5,833 份）與往來業者（有效問卷 4,095 份）辦理廉政服務指標問卷調查。110 年度平均整體「清廉信心指標」為 8.83 分（滿分 10 分），獲得正向肯定。

7. 持續推動採購缺失導正成效考評機制

結合採購稽核小組持續推動採購缺失導正機制，110 年度通案列管各機關（構）缺失導正項目 42 項次。

8. 落實財產申報陽光法制之執行

110 年度督同部屬政風機構抽選應辦理財產申報實質審核 303 名，及前後年度比對審核 32 人。另辦理公職人員財產申報暨利益衝突迴避法講習 77 場次，共 9,478 人次參加。

9. 針對重點業務執行稽核清查

110 年度督導部屬政風機構辦理專案清查 12 案、專案稽核 13 案，就發掘缺失研提建議供機關參考，發揮政風機構之預警及防弊功能。

10. 推動行政肅貪責任檢討與防弊處置

經移付懲戒計 1 案 1 人、行政懲處計 21 案 28 人；即時防弊處置方面，經告誡導正計 12 案 22 人、輔導考核計 7 案 17 人、調整職務計 3 案 3 人。

11. 受理檢舉貪瀆案件依法查處

部屬各機關（構）員工近 1 年內，因觸犯刑責經提起公訴者 3 案 8 人，其中屬貪瀆涉

嫌者 1 案 5 人、一般刑責者 2 案 3 人。

12. 運用海關及菸酒管理食安廉政平臺機制，把關酒品及食品安全

110 年執行成果為蒐報食安違常情資計 5 件、會同食安稽查計 106 件。另辦理「臺灣菸酒股份有限公司委外代工食品專案稽核」，加強代工廠之食品安全衛生。

13. 辦理 110 年度本部各地區國稅局「未設政風機構採購案件」及「綜合所得稅列舉扣除額審核作業」專案清查

從法規面、制度面及執行面共研提 15 項具體策進建議，促請各權責機關就相關內控漏洞即時修訂規管措施。

2. Major Improvements in 2021

a. Convening 2021 Integrity Report Meeting

On April 27, 2021, the 2021 integrity report meeting was released, chaired by the Minister, with 41 participants including three external members and heads of public institutions under the Ministry, etc. In this meeting, the National Taxation Bureau of Taipei presented a special report, and resolutions of two discussion proposals were passed.

b. Promoting the Customized Project of “Training on Integrity Awareness for New Employees”

Clean governance courses were planned overall. In 2021, affiliated agencies (institutions) conducted a total of 23 sessions of training and publicity activities on integrity awareness for personnel newly onboard, with a total of 603 participants; a total of 54 sessions of cultivation education and training in integrity awareness were held for colleagues of the agencies, with a total of 10,032 participants.

c. Promoting a Series of Social Engagement Activities

Five National Taxation Bureaus were supervised to conduct a series of public welfare activities of “Paying Taxes with Integrity and Honesty” on tax promotion on campus, in a model of reaching remote rural areas and caring for the disadvantaged. A total of nine online audio-visual sessions and five promotion activities were conducted.

d. Holding 2021 Financial Forum of “Governance with Cleanliness and Legality, Management with Integrity and Sustainability”

On October 27, 2021, the Bank of Taiwan held the 2021 financial forum “Governance with Cleanliness and Legality, Management with Integrity and Sustainability.” The Minister for the MOF, the Minister for the Ministry of Justice, Chairman of the Financial Supervisory Commission, Director-General of the Agency Against Corruption of the Ministry of Justice, and the Chairmen of the banks with government shares were in attendance. Through the

ceremony of executing the pronouncement of “Enterprises of Cleanliness and Financial Specialists of Integrity,” the determination of banks of government shares to continuously cultivate the culture of integrity in banks was conveyed.

e. Continuously Holding the Selection and Commendation of “Integrity Models”

The activity of selecting 2021 “Integrity Models” was held in accordance with the Ministry of Finance Enforcement Guidelines for Commending and Rewarding Integrity Models, where 16 integrity models were selected and publicly praised by the Minister.

f. Continuing to Conduct the “Questionnaire Survey for Indicators of Clean Governance Services”

In 2021, the “Questionnaire Survey for Indicators of Clean Governance Services” was conducted among internal colleagues (resulting in 5,833 valid questionnaires) and related businesses (resulting in 4,095 valid questionnaires) of subordinate agencies (institutions). The 2021 overall “Integrity Confidence Indicator” averaged at 8.83 points (out of 10 points), where the clean governance services were positively affirmed.

g. Continuously Promoting the Mechanism for Correcting Procurement Deficiencies and Evaluating Effectiveness

The mechanism for correcting procurement deficiencies was continuously promoted with the joint effort Procurement Audit Team. A total of 42 items of procurement deficiencies were corrected in 2021, which were tracked under various projects by various agencies (institutions).

h. Implementing the Sunshine Legal System for Property Declaration

In 2021, along with the subordinate ethics institutions under supervision, 303 people were selected for a substantive review of the property declaration, and 32 people were selected for the comparative review of the property declaration in the previous and current years. In addition, 9,478 people attended 77 sessions of lectures for public servants on property declaration and Act on Recusal of Public Servants Due to Conflicts of Interest.

i. Performing Audits and Inspections of Key Businesses

In 2021, subordinate ethics institutions were supervised in handling 12 inspection projects and 13 auditing projects, where deficiencies uncovered were studied and suggestions were provided to institutions for reference, so as to give full play to the functions of early-warning and fraud prevention of the ethics institutions.

j. Promoting the Review of Administrative Anti-corruption Responsibilities and the Disposition of Malpractice Prevention

As per statistics, one person was involved in one case of discipline, 28 people were involved

in 21 cases of administrative discipline. In terms of timely malpractice prevention, 22 people in 12 cases were admonished and corrected, 17 people in seven cases were counseled and assessed, and three people in three cases had their positions adjusted.

k. Handling Reports of Corruption and Malfeasance Cases Which Were Investigated and Dealt with According to Law

In the past year, among employees of various subordinate agencies (institutions), eight people involved in three cases were prosecuted due to criminal violations, including five people involved in one case of corruption and malfeasance, and three people involved in two cases of general criminal violations.

l. Controlling Alcohol and Food Safety through Customs of the MOF and the Exertion of the Mechanism of Clean Governance Platform for Tobacco and Alcohol Management and Food Safety

In 2021, achievements in controlling alcohol and food safety included: five cases of food safety violations and 106 cases of joint inspections of food safety. In addition, the “Auditing Project on Pcessed Foods Outsourced by Taiwan Tobacco & Liquor Corporation” was carried out to strengthen food safety and health at food processing factories.

m. Conducting the Inspection Projects of the “Procurement Cases without Civil Service Ethics Agencies” and the “Comprehensive Income Tax Enumeration Deduction Review Operation” in Five National Taxation Bureaus of the MOF

A total of 15 specific strategies and recommendations were studied and proposed from the aspects of laws and regulations, systems, and implementation, and all competent authorities were urged to promptly revise regulatory measures for relevant internal control loopholes.

七、會計處

沿革

本部會計處辦理歲計、會計業務，自成立以來百餘年間組織幾經更迭。102年1月1日因應行政院組織改造政策，仍維持設會計處，分4科辦理本部及所屬機關(構)之年度預算、財務報導及會計人事管理。截至110年12月底，本部及所屬共設置71個處室之主(會)計機構。

G. Department of Accounting

History

The Department of Accounting handles the budget and accounting affairs. It has been in existence for over 100 years and has been reorganized numerous times since its inception. In line with the Executive Yuan's restructuring policy, the Department of Accounting was reorganized on January 1, 2013. There are four sections that handle business concerning the annual budget, financial reporting, and personnel administration of accounting of the Ministry and its subordinates. As of the end of 2021, a total of subordinate 71 agencies have been set up.

(一) 主要工作

1. 本部主管公務機關歲入(出)概(預)算審編、決算彙編、動支預備金及預算保留、特種公務會計制度之核議(轉)、推動及執行內部控制相關工作之幕僚作業暨兼辦國家金融安定基金會計事務處理。
2. 本部歲入(出)概(預)算、決算編造、預算控制、預算執行審核、動支預備金及預算保留之申請、記帳憑證編製及表報編造暨內部控制相關工作。
3. 本部所屬國營事業預(決)算暨會計制度、預算保留、會計憑證銷毀、財物報廢之審核、預算執行情形分析處理及彙報年度計畫總綱。
4. 本部主管非營業特種基金預(決)算暨會計制度、預算保留之審核、本部及所屬會計人員之任免、考核、獎懲及訓練。

1. Functions

- a. Preparation and review of budgets, financial reporting, reserve funds, and budget reserve of the MOF and its subordinates; the verification and transfer of accounting systems of special government activities; the promotion and implementation of internal control-related work; the accounting affairs of the National Financial Stabilization Fund.
- b. Prepare annual estimates, budget and final accounts; control budget, review budget execution; use reserve and apply budget reservation; prepare accounting voucher and report

- operating, internal control of the MOF.
- c. Review annual budget and financial reporting of state-owned enterprises under the MOF, also dealing with other related affairs, such as budget encumbrance, documents disposal, asset revocation, supervision of budget implementation, and compilation of general program.
 - d. Review budget, financial reporting, budget encumbrance, and accounting system of nonprofit special funds of the MOF; handle appointment, removal, transfer, qualification screening, rewards and punishment, and training of accounting personnel of the MOF.

(二) 一年來重要業務概況

1. 續密預算之審編及執行

(1) 審編本部及所屬機關 111 年度單位概算

- ①本部及所屬機關 111 年度歲出概算，本零基預算精神，按計畫優先順序續密檢討結果，合計編列 1,741 億 8,318 萬 2 千元，包含國債付息等依法律義務必須編列之重大支出 1,498 億 3,053 萬 3 千元，重要社會發展、科技發展及公共建設分年延續性計畫 28 億 647 萬元，與人事費等基本運作需求 215 億 4,617 萬 9 千元。
- ②本部及所屬機關 111 年度歲入概算，經參酌行政院訂頒預算籌編原則、總資源供需估測及相關單位核議意見，合計編列 1 兆 6,824 億 794 萬元，連同上開歲出概算函送行政院審議。

(2) 彙編本部及所屬機關 111 年度單位預算

本部主管 111 年度歲出預算額度，行政院核定 1,741 億 3,905 萬元；歲入預算依行政院計畫及預算審核會議審議結果編列 1 兆 9,249 億 8,242 萬 9 千元，嗣於 111 年 2 月 18 日完成法定程序，本部主管歲入預算暫改列 1 兆 9,515 億 2,569 萬 2 千元，其中營業基金盈餘繳庫暫照列 106 億 2,424 萬 6 千元，尚須配合立法院審議附屬單位預算結果調整；至歲出預算部分改列 1,731 億 7,478 萬 1 千元。

(3) 審核本部所屬國營事業及非營業特種基金 111 年度附屬單位預算

- ①本部所屬國營事業 111 年度預算，按各事業機構歷年業務實況等確實審核，加具意見，初核營業總收入 4,288 億 4,974 萬 8 千元，營業總支出 4,075 億 4,983 萬 7 千元，稅後淨利 212 億 9,991 萬 1 千元，購建固定資產 37 億 5,546 萬 8 千元，繳庫盈餘 63 億 9,449 萬 2 千元；經送請行政院主計總處審查，提報行政院核定稅後淨利 220 億 6,856 萬 2 千元，購建固定資產 37 億 5,146 萬 8 千元，繳庫盈餘 98 億 903 萬 8 千元。
- ②本部所屬國營事業及非營業特種基金 111 年度預算，依行政院核定結果整編完成，於 110 年 8 月底隨同本部及所屬機關單位預算送立法院審議，目前尚未完成法定程序。

(4) 辦理本部及所屬機關 110 年度預算執行與檢討

本部及所屬機關 110 年度預算，按原定各項計畫實施進度擬編分配預算，嗣依相關規定確實審核，函轉行政院主計總處核定，由各機關據以執行；協助各單位經費合理有效應用，提升財務效能；對預算執行落後者，適時促請本摶節原則加速執行相關計畫，提升預算執行績效。

(5) 辦理本部所屬國營事業 110 年度預算執行檢討

督導本部所屬國營事業預算執行情形，如實際數與預算分配數有重大差異者，依規定適時函促其提出改善措施。另為強化各國營事業購建固定資產預算之執行，將其預算 5 千萬元以上資本支出計畫執行情形，按季納入本部公股金融及非金融事業業務研討會議檢討，俾有效提升預算執行績效。

(6) 善用預算執行彈性因應嚴重特殊傳染性肺炎疫情威脅，覈實審查各機關預算執行情形，協辦跨機關移緩濟急作業，適時覓得財源因應，守護民眾及機關同仁健康，維持公務正常運作。

2. 確實辦理決算之編造及查核

(1) 辦理本部及所屬機關 109 年度預算保留事項

依預算法及「各機關單位預算執行要點」等規定審核，獲行政院核定保留高雄國稅局及勞動部職業安全衛生署合署興建所屬單位辦公廳舍計畫等 3 億 1,545 萬 5,854 元。

(2) 審核本部所屬國營事業 109 年度預算保留事項

本部所屬國營事業 109 年度及以前年度保留待執行之固定資產購建、變賣，轉投資增加及轉投資處分暨長期債務舉借等預算，依「附屬單位預算執行要點」等規定審核，核定保留轉入 110 年度繼續處理，包含購建固定資產 12 億 191 萬 8,645 元、固定資產變賣 13 億 626 萬 7,336 元、轉投資增加 100 億元、轉投資處分 2 億 5,184 萬 2,500 元及長期債務舉借 246 億元。

(3) 查核本部所屬機關 109 年度單位決算暨中央政府前瞻基礎建設計畫第 2 期特別決算，連同本部 109 年度單位決算，分別彙編本部主管決算

依決算法及「總決算編製要點」等規定確實編造及查核，對不當或錯誤部分，通知原編造機關修正後，如期彙編完成本部主管決算，嗣經審計部審定結果，歲入達成率 97.88%，歲出執行率 92.54%；至中央政府前瞻基礎建設計畫第 2 期特別決算經審計部審定結果，歲入部分，預算無列數，決算數 50 萬 997 元，歲出部分執行率 99.98%。

(4) 查核本部所屬國營事業及非營業特種基金 109 年度決算

109 年度決算，除擇選臺灣土地銀行股份有限公司辦理實地查核，並配合行政院主計總處實地查核臺灣菸酒股份有限公司外，其餘國營事業及非營業特種基金採

書面查核，各決算查核報告函送行政院主計總處彙辦，所列建議改善事項(152項)函轉相關國營事業及基金確實檢討妥處，期促使落實內部控制及業務改進等參據。

(5) 考核本部主管(管理)非營業特種基金業務計畫執行績效

為強化對所屬非營業基金管考機制，發揮督導考核成效，依本部主管及管理非營業特種基金督導考核注意事項，辦理本部主管(管理)非營業特種基金109年度業務計畫等執行績效考核，期提升各該基金運用效能及強化績效管理。

3. 彙整外部監督機關所提決議或重要審核意見辦理情形

(1) 立法院審議110年度中央政府總預算案所提決議、附帶決議及注意辦理事項，有關本部部分，業據案關機關(單位)填列辦理情形，彙整併入本部110年度單位決算。

(2) 審計部查核本部及所屬機關(構)暨非營業特種基金109年度財務收支、決算所提審核通知事項，積極洽請案關機關(構)及基金檢討改善，並彙辦查復聲復理由及辦理情形。

4. 加強監督本部所屬機關(構)採購案

110年度本部所屬機關(構)函請派員監辦案件14件，經依本部與所屬各機關(構)辦理查核金額以上採購之開標、比價、議價、決標及驗收派員監辦授權原則，會同所屬相關機關(構)單位派員監辦。

5. 促請本部及所屬機關(構)強化內部控制機制

本部內部控制督導小組每半年廣續召開1次會議，以發揮協助提升施政效能及興利防弊功能，至本部109年度內部控制自行評估結果、內部稽核報告、稽核評估職能單位及相關權責機關所提內部控制缺失事項與業管單位採行改善措施，綜合判斷本部整體內部控制之建立及執行係屬有效，由部長與督導內部控制及內部稽核業務召集人政務次長，於110年4月12日共同簽署整體內部控制之建立及執行有效之內部控制聲明書，公開於本部政府資訊公開專區。

6. 加強辦理本部及所屬會計人員訓練

為提升會計同仁專業知能，提高財務責任認知，協助機關內部單位合理支用政府預算，於本部、北區國稅局、中區國稅局及關務署高雄關舉辦4場會計業務研習班，計309人參訓。

7. 廣續推廣本部及所屬機關導入共用性經費結報系統

為配合推動經費報支憑證電子化事宜，本部及所屬機關依業務屬性分為4個群組，分別介接已開發之差勤管理等行政作業系統，減少各機關自行開發介接程式所生不經濟支出，未來將廣續推廣導入共用性經費結報項目，俾落實節能減碳並優化行政效率。

8. 廣續健全國家金融安定基金決策攸關資訊之提供

依國家金融安定基金設置及管理條例規定，按季編造季報，提報該基金管理委員會會

議討論，並妥編 109 年度決算書，連同季報公告於本部網站，另於該基金進（退）場期間，提供持股情形及市值等資訊，俾供決策參考。

2. Major Improvements in 2021

a. Careful Budget Preparation and Execution

(1) Reviewing and compiling the 2022 annual unit budget estimates of the MOF and its subordinate agencies

- i. Based on zero-based budgeting, the 2022 annual budget estimate for expenditures of the MOF and its subordinate agencies was carefully reviewed according to the results of planning priority, and compiled at NT\$174.18 billion, including NT\$149.83 billion of major expenditures that must be compiled according to legal obligations such as interest payment on national debt; NT\$2.86 billion for major social development, technological development, and public infrastructure; and NT\$21.55 billion for basic operational needs such as personnel costs.
- ii. After considering the Directions for Preparation of Budget promulgated by the Executive Yuan, aggregate resource supply and demand forecasts, and the approval opinions of relevant units, the 2022 annual budget estimates for revenues of the MOF and its subordinate agencies was compiled at NT\$1.68 trillion. Together with the above annual budget estimate for expenditures, it was formally sent to the Executive Yuan for deliberation.

(2) Compiling the 2022 annual unit budget of the MOF and its subordinate agencies

The annual budget for expenditures of the MOF for the year 2022 was approved by the Executive Yuan at NT\$174.14 billion. The annual budget for revenues is set at NT\$1.92 trillion according to the deliberation results of the Annual Programs and Budget Screening Council. Legal procedure was completed on February 18, 2022. The annual budget for revenues of the MOF for the year 2022 was approved at NT\$1.95 trillion, of which NT\$10.62 billion has been temporarily approved for “turnover to the treasury from enterprise funds”, and NT\$173.17 billion in the annual budget for expenditures.

(3) Auditing 2022 budget of state-owned enterprises and nonprofit special funds of the central government under the MOF

- i. The MOF audited the budget of state-owned enterprises, which contains total operating revenue of NT\$428.85 billion, total operating expenditure of NT\$407.55 billion, profit after tax of NT\$21.30 billion, fixed asset investment of NT\$3.76 billion, and turnover to the treasury of NT\$6.39 billion. After adjustment by the Executive Yuan, profit after

tax and turnover to the treasury increased to NT\$ 22.07 billion and NT\$ 9.89 billion respectively, while fixed asset investment decreased to NT\$3.75 billion.

- ii. The 2022 budget of state-owned enterprises and nonprofit special funds of the central government under the MOF has been edited by the Executive Yuan and sent to Legislative Yuan for deliberation on August 31, 2021. The budget is still in due process of law thus far.

- (4) Handle the implementation and review of the 2021 annual budget of the MOF and its subordinate agencies

The 2021 annual budget of the MOF and its subordinate agencies shall be prepared and allocated according to the implementation progress of the original plans. It will be verified in accordance with relevant regulations and sent to Directorate General of Budget, Accounting and Statistics, Executive Yuan for approval, and implemented by subordinate agencies. Meanwhile, assistance is provided for each unit to use the funds rationally and effectively and improve financial efficiency. And for agencies who are behind schedule with budget execution, the Department provides timely guidance in line with the principle of austerity to improve the performance of budget execution.

- (5) Reviewing 2021 budget implementation of state-owned enterprises

The Department supervised the budget implementation and requested state-owned enterprises that showed a big discrepancy between budget amounts and actual amounts to offer improvement reports. In order to strengthen the implementation of fixed asset investment, the Department provides an update on projects with a capital expenditure budget of over NT\$50 million for review in the quarterly meeting of the MOF state-owned enterprise affairs.

- (6) Make good use of budget execution flexibility to respond to the threat of the COVID-19 pandemic, verify and review the budget execution of subordinate agencies, assist in cross-agency readjustment, find timely financial resources, protect the health of the public and agency colleagues, and maintain the normal operation of public affairs.

b. Preparation and Assessment of Precise Final Accounts

- (1) Handle the 2020 annual budget encumbrances of the MOF and its subordinate agencies
Reviewed in accordance with the Budget Act and Directions for the Unit Budget Implementation of Agency, and approved by the Executive Yuan, NT\$315 million was retained for the plan to build the office buildings of the National Taxation Bureau of Kaohsiung, Occupational Safety and Health Administration of the Ministry of Labor, and their subordinate units.

(2) Auditing 2020 budget encumbrances of state-owned enterprises under the MOF

The audit result according to the Directions for Implementation of Subsidiary Agencies Budget of details constructing fixed assets of NT\$1.2 billion, sale of fixed assets of NT\$1.36 billion, reinvestment increase of NT\$10 billion, disposal of reinvestment of NT\$0.25 billion, and long-term debt of NT\$24.6 billion.

(3) Check the 2020 annual final accounts of the subordinate agencies of the MOF and the special final accounts of the second phase of the central government's forward-looking infrastructure projects, together with the 2020 annual unit final accounts of the MOF, compile the final accounts of the MOF

Prepared and verified in accordance with the Financial Statement Act and Directions for Preparing General Financial Statements. In the case of inappropriate content or errors, the Department shall notify the original compiling authority to make corrections and compile the final accounts of the MOF as scheduled. After the auditing results of the National Audit Office, the annual revenue achievement rate was 97.88%, and the annual expenditure execution rate was 92.54%. The special final accounts of the second phase of the central government's forward-looking infrastructure project have been approved by the National Audit Office. There is no budget for the annual revenue, and the final account is NT\$500,997, and the implementation rate of the annual expenditure is 99.98%.

(4) Check the 2020 final account of state-owned enterprises and nonprofit special funds of the central government under the MOF

The Department and Directorate-General of Budget, Accounting and Statistics, Executive Yuan selected Land Bank of Taiwan and Taiwan Tobacco & Liquor Corporation for on-site inspection of the 2020 final account and conducted document examination of other state-owned enterprises and nonprofit special funds. The audit results were sent to Directorate-General of Budget, Accounting and Statistics, Executive Yuan, while state-owned enterprises and nonprofit special funds received a letter of suggested improvements to strengthen internal control and improve performances.

(5) Review the efficiency of use and improving management of the nonprofit special funds

A performance evaluation was conducted to review the efficiency of use and improve management of the 2020 nonprofit special funds

c. Collecting and Organizing Resolutions from External Auditing Agencies and Review the Efficiency of Nonprofit Special Funds

(1) The Legislative Yuan deliberated the 2021 Annual Central Government General Budget

and issued resolutions, ancillary resolutions, and handling matters. The issues listed above that were relevant to the MOF were combined into annual final accounts by organizations under the MOF.

- (2) In response to the audit notices submitted by the National Audit Office to check the financial income, expenditure, and final accounts of the MOF and its subordinate agencies (institutions) and nonprofit special funds, the Department actively consults the relevant agencies (institutions) for review and improvement, and promptly checks the reasons for the resumption and the handling of the case.

d. Intensifying Supervision of Procurement in Subsidiary Agencies under the MOF

In 2021, subsidiary agencies under the MOF applied for supervision of 14 procurements cases in accordance with the enforcement rules enacted by the MOF. The department then jointly undertook supervision with other related agencies.

e. Urging the MOF and Its Affiliates to Strengthen the Internal Control Mechanism

The MOF Internal Control Steering Group holds a meeting every six months to improve the efficiency of governance, promote prosperity, and prevent corruption. Based on the assessment and auditing of the design and implementation of internal control in 2020, it is found that the establishment and implementation of the MOF internal control are effective. Therefore, the MOF signed the Internal Control Declaration of 2020, on April 12, 2021, which was published on the website.

f. Strengthening the Training and Management of Accounting Talents

In 2021, four accounting training courses were held at the MOF, National Taxation Bureau of the Northern Area, National Taxation Bureau of the Central Area, and Kaohsiung Customs, with a total of 309 participants.

g. Continuously Prompting the Introduction of a Common Fund Settlement System by the MOF and Its Subordinate Agencies

The MOF and its subordinate agencies are invited to be divided into four groups according to their business attributes, and they will interface with the developed administrative operating systems such as duty management, so as to reduce the uneconomical expenses incurred by each agency in developing the interfacing program on its own. In the future, we will continue to promote the introduction of common fund settlement projects to implement energy conservation and carbon reduction and optimize administrative efficiency.

h. Continuing to Improve the Provision of Information Relevant to the Decision-making of the National Financial Stabilization Fund

In accordance with the Statute for the Establishment and Administration of the National Financial Stabilization Fund, quarterly reports were prepared and submitted to the Fund Management Committee for discussion, and the 2020 annual final accounts were compiled and announced together with the quarterly reports on the website of the MOF. During the entry (exit) of the fund, information such as shareholding and market value will be provided for reference in decision-making.

八、統計處

沿革

本部為落實超然主計制度之推展，於31年1月設置統計處，專責辦理財政部統計業務。政府遷臺後，為精簡機構，行政院於39年4月將本部會計處及統計處合併改設為主計室，復於43年分設會計室及統計室，以各專權責；迨56年1月1日起依財政部組織法第31條規定，名稱恢復財政部統計處；102年1月1日本部組織調整，仍維持設置統計處。

H. Department of Statistics

History

In order to implement the promotion of the detached accounting system, the MOF set up the Statistics Department in January 1942, which is responsible for handling the statistics of the MOF. After the government moved to Taiwan, in order to streamline the organization, the Executive Yuan merged the Accounting Office of the MOF and the Statistics Office into the Accounting Office in April 1950. In 1954, the Accounting Office and the Statistics Office were set up separately, with their respective responsibilities. From January 1, 1967, in accordance with Article 31 of the Organization Law of the MOF, the name was restored to the Statistics Department of the MOF; on January 1, 2013, the MOF adjusted the organization and still maintained the establishment of the Statistics Department.

(一) 主要工作

1. 發布進出口貿易統計資料。
2. 發布全國賦稅收入統計資料。
3. 辦理財政收支、各級公庫收支統計。
4. 辦理債務、促參、國有財產等統計。
5. 編製財稅性別統計指標及年報。
6. 研訂及釋疑稅務行業標準分類。
7. 維護貿易、財政統計資料庫。

1. Functions

- a. To release statistics on exports and imports trade.
- b. To release statistics on tax revenue.
- c. To handle government revenue and expenditure, as well as treasury revenue and expenditure statistics of all levels.
- d. Statistics related to debt statistics, promotion of private participation, and national property.

- e. Compilation of fiscal and taxation gender statistical indicators and annual reports.
- f. To enact and clarify Standard Industrial Classification of Taxation.
- g. Maintenance of trade statistics database and public finance statistics database.

(二) 一年來重要業務概況

1. 精進統計資訊發布，強化變動原因說明

進出口貿易及賦稅收入統計為國家重要之財經統計指標，為提供優質統計資訊及服務，審慎研析時間數列資料、觀察趨勢發展及國內外影響因素，撰擬分析於每月記者會中詳加說明，透過網際網路系統同步發送中、英文新聞稿及相關統計附表，以利媒體報導應用。

2. 創編進出口貿易統計「貨品行業別分類」，擴大連結應用效益

考量國內經濟及就業指標多以行業為分類架構，為便於總體指標之連結應用，自 109 年起推動貿易統計之貨品行業別分類研編作業，建立 1 萬多筆 10 碼稅則號別進出口貨品之行業對照及分類架構，於 110 年 10 月正式對外發布，並追溯編算至 90 年 1 月。

3. 因應立院要求，新增「中央統籌分配稅款實撥金額」資料庫檢索功能

配合立法院所提中央普通及特別統籌款收入及支出資料公開透明，應強化建置查詢功能之決議，乃於原建置之中英文版「地方財政資料庫查詢系統」下，新增相關檢索項目，並自 110 年 2 月起提供各界下載運用，提高統計資料之透明度及外界運用之便利性。

4. 全面改版互動圖表系統，優化視覺呈現效果

因應 Chrome 網頁不再支援 Java 程式，為使視覺化服務不中斷，組成工作圈及種子教師，自行學習 D3 程式；110 年完成第一階段之改版與升級，包括營利事業家數及負責人性別概況、主要國家貿易值世界排名等 10 個互動圖表，同時進行內部技術移轉與經驗分享，以確保統計資訊服務之穩定性，兼具達成優化視覺呈現效果之目的。

5. 持續強化及增修貿易統計產製流程

運用 SQL Server 建置「貿易統計資料庫」，結合 Excel VBA 開發「貿易統計資訊系統」，大幅縮短資料彙編之時程及人力，持續強化與增修系統各項功能，並協同關務署統計室以網路傳輸方式取得貿易資料，迅速掌握貿易資訊及減輕資料維護與報送作業之負擔。

6. 按月更新維護「統計速寫」專區，並定期發布「財政統計通報」，增加外部行銷及統計能見度

以簡潔易懂的統計圖表及精要說明方式，將各界常用之重要財稅指標及相關資訊彙集於「統計速寫」專區，並每月定期發布 2-3 則「財政統計通報」，掌握與本部業務相關之最新焦點，110 年計完成「107 年 65 歲以上綜所稅所得人計 189 萬人，平均每人所得總額 24.2 萬元」、「110 年 1-2 月進口電子零組件、資通與視聽產品平均空運費

率約上漲 2-3 成」等 24 篇，備受各界關注與引用，有效提升統計能見度。

7. 撰擬財稅與貿易統計等專題分析，強化決策參用性

按季整合分析國內外經濟情勢及相關指標之變化動態，彙編「近期經貿與稅收情勢」，並搭配「娛樂稅徵收概況」、「臺日韓中對東協 5 國貿易概況」、「撥入長照基金之各稅捐徵收概況」3 篇專題，強化政策參用性，提供各界參考應用。

8. 提供「稅務行業標準分類」釋疑服務，並啟動第 9 次修訂作業

隨工商產業經營型態多角化，及行業標準配合國際接軌，稅務行業標準分類需配合修正，其結構極為複雜，歸類原則亦有多項不同之適用，針對業者分類之歸類疑義，依據稅務行業歸類原則，解釋其適用範圍及對象，逐一函復，並自 110 年啟動每 5 年 1 次之稅務行業標準分類編修作業，預計 111 年完成本 (第 9) 次修訂。

9. 彙編及分析 109 年性別統計指標

建置本部 109 年性別統計資料，包括綜所稅結算申報概況、綜所稅各類所得概況、綜所稅夫妻分居申報件數、國人遺產拋棄繼承人數、贈與受贈人數等 47 張表，搭配性別統計分析，以簡潔易懂之統計圖表及精要說明方式研析性別統計變動趨勢。

2. Major Improvements in 2021

a. Enhance the Release of Statistical Information and Reinforce the Explanation of Factors Responsible for Fluctuations

Exports and Imports Trade statistics as well as tax revenue statistics are important economic indicators for the nation. To provide higher quality information and services, the monthly analysis explaining the changes by time, observations of short-term and long-term trends, and potential influencing factors would be presented in the press conferences. The press releases with related statistical tables available in Chinese and English would be simultaneously disseminated via the Internet.

b. A New Classification, External Trade by Industry, Has Been Adopted for the Reporting of Trade Statistics, Expanding the Linkages of Information from Different Data Sources

The majority of domestic indicators in economy and employment are based on activity categories. To integrate trade and other economic indicators, correlation between traded goods and industries has been studied from 2020, and the assignment of more than 10,000 Import and Export Commodity Classifications of the Republic of China (C.C.C. codes) has been built. The classification structure and trade statistics by industry were officially released in October 2021, with data retrospectively compiled from January.

c. In Response to the Demand of the Legislative Yuan, Local Public Finance Statistics Database Provides inquiry on “the Actual Amount of Centrally-

funded Tax Revenues”

According to the resolution of the Legislative Yuan, The MOF’s Local Public Finance Statistics Database began providing “the Actual Amount of Centrally-funded Tax Revenues” data available for public download or use since February 2021. It improved the transparency and accessibility of statistical data.

d. All-new Interactive Dashboards Optimize the Statistical Data Visualization Effect

In response to Chrome permanently dropping Java support, the MOF organized a team to learn D3.js programming in order to provide uninterrupted statistical data visualization service. The first stage upgrade was completed in 2021 and included ten interactive visuals, including those on the number of profit-seeking enterprise by gender of responsible person and the ranking of total import/export of the major countries. The MOF also conducted internal technology transfer in order to stabilize statistical information services and optimize the statistical data visualization effect.

e. Continue to Improve the Production Process of Trade Statistics

Trade Statistics Information System was developed by using SQL Server combined with Excel VBA, which significantly compressed the schedule and reduced the workforce required for data compilation. The system has been strengthened with various functions, and trade data is transmitted within a network cooperating with the Statistics Office of the Customs Administration, so as to get information instantly and reduce the burden of data maintenance and submission.

f. Update and Maintain the “Statistical Infographics” Area Monthly, and Regularly Publish “Statistical Bulletin” to Increase External Marketing and Statistical Visibility

In the form of concise and easy-to-understand statistical charts and essential explanations, the important fiscal and taxation indicators and related information commonly used in all walks of life are collected in the “Statistical Infographics” area, and two to three articles are published in “Financial Statistics Bulletins” every month to inform the public of the business of the Ministry. The latest related focus report, 24 articles has been completed in 2021, includes “In 2018, there were 1.89 million persons aged 65 and above who have individual income, with an average total annual income of NT\$242,000 per person”, “From January to February 2021, the average air freight rate of imported parts of electronic products as well as information, communication and audio-video products rose 20% to 30%,” and 24 other articles, which have received much attention and citations from all walks of life, effectively

improving statistical visibility.

g. Writing Statistics Analysis on Public Finance, Taxation, and Trade to Strengthen Decision Making

To strengthen policy making and provide the public with information, the “Economic, Trade and Tax Statistics Analysis” is compiled quarterly by integrating international and domestic economic indicators, with topics on “Amusement Tax Collection”, “Taiwan, Japan, South Korea and Mainland China’s External Trade with the Association of Southeast Asian Nations five countries (ASEAN-5)”, and “revenues for long-term care services development fund”.

h. Clarify Standard Industrial Classification of Taxation and Start Up the Ninth Revision

With the diversification of business models and in line with international standards, Standard Industrial Classification of Taxation must be revised regularly. Because the structure of Standard Industrial Classification of Taxation is complex with many different types of classification principles, the MOF replies one by one in each of the different cases. It is revised every five years; the ninth revision was started in 2021, and is estimated to be completed in 2022.

i. Compilation and Analysis of 2020 Gender Statistical Indicators

The Department of Statistics compiled gender statistics for the MOF for the year 2021, including 47 tables of comprehensive income tax settlement and declaration, various types of comprehensive income tax income, the number of comprehensive income tax declarations for husband and wife separation, the number of people’s inheritance abandoned, the number of gifts and recipients, etc., with gender statistical analysis, analysis of the trend of gender statistics with concise and easy-to-understand statistical charts and essential explanations.

九、法制處

沿革

40年本部成立訴願審議委員會，起初設於參事室，置幹事1人，負責行政業務，相關辦案人員則由有關業務單位（如賦稅署，關政司）派兼。58年鑑於訴願業務關係人民權益甚鉅，正式設立訴願審議委員會。又本部為辦政法規草案之審議及財稅法令疑義之研究解釋等事宜，成立法規委員會；70年財政部組織法修正公布，並於第25條明定「財政部法規委員會」；80年財政部組織法增訂第25條之1明定「財政部訴願審議委員會」；102年1月1日配合行政院組織改造及財政部組織法施行，將「財政部法規委員會」與「財政部訴願審議委員會」合併為法制處。

I. Department of Legal Affairs

History

In 1951, the MOF established the Administrative Appeals Review Committee, which was initially set up in the Counselor's Office, with one officer in charge of administrative affairs. The relevant case handlers were appointed by the relevant units (such as the Taxation Administration and the Department of Customs Affairs). In 1969, due to the overwhelming interest of the public, the Administration Appeals Review Committee was formally established. The MOF also established a Committee of Regulations to handle the review of the draft regulations and the research and interpretation of any concerns about the taxation laws. In 1981, the Organic Act of the MOF was added and promulgated, and Article 25 clearly defined the "Committee of Regulations of the MOF." In 1991, the Organic Act of the MOF was amended and promulgated, and Article 25-1 clearly defined the "Administrative Appeals Review Committee of the MOF." On January 1, 2013, in order to act in concert with the policy of the Executive Yuan for the reorganization of the government and the enforcement of the Organic Act of the MOF, the "Committee of Regulations" and the "Administrative Appeals Review Committee" were merged to form the Department of Legal Affairs.

(一) 主要工作

1. 法規案件之審查。
2. 法規之整理及檢討。
3. 法規疑義之研議及闡釋。
4. 訴願案件之擬議。
5. 其他法制及訴願業務。

法制處置處長 1 人、副處長 1 人、專門委員 1 人、簡任秘書 1 人，下設 5 科。

There is one Director-General of the Department of Legal Affairs, one Deputy Director, one Senior Executive Officer, and one Senior Secretary overseeing five sections.

1. Functions

- a. Review of regulatory cases.
- b. Regulation and review.
- c. Discussion and interpretation of legal issues of uncertainty.
- d. Proposed petition case.
- e. Other legal and petition business.

(二) 一年來重要業務概況

1. 訴願案件辦結概況

110 年新收 1,028 件，辦結 1,079 件，待辦 201 件。實施言詞辯論 8 件，陳述意見 61 件。

2. 訴願案件辦理情形及行政法院裁判結果

(1) 訴願案件辦理情形

110 年辦結 1,079 件，其中駁回 957 件占辦結件數 88.7%，撤銷 27 件占辦結件數 2.5%，其他 95 件占辦結件數 8.8%，未提起行政訴訟 816 件占辦結件數 75.6%。

(2) 法院裁判結果

110 年 1 月至 12 月收到裁判書 255 件，其中判決駁回 224 件占裁判件數 87.8%，判決撤銷 31 件占裁判件數 12.2%。

3. 本部 110 年主管法規異動情形

110 年主管法規異動，法律共 12 筆，命令 (含編制表) 共 53 筆，行政規則 (全國法規電腦處理作業規範所稱第 1 類行政規則及第 2 類行政規則) 共 94 筆。

2. Major Improvements in 2021

a. Summary of the Settlement of Appeal Cases

In 2021, the number of new cases was 1,028, with 1,079 completed cases and 201 pending cases. There were eight oral arguments, and 61 expressed opinions.

b. The Handling of Petition Cases and the Results of Administrative Court Judgments

(1) Handling of appeal cases

In 2021, the number of completed cases was 1,079, with 957 dismissed cases accounting for 88.7% of completed cases, 27 revoked cases accounting for 2.5% of completed cases, and 95 other cases accounting for 8.8% of completed cases; 816 cases resulted in no administrative litigation, accounting for 75.6% of completed cases.

(2) Administrative court decisions

In 2021, the number of cases that received judgment was 255, with 224 dismissed cases accounting for 87.8% of judgments, and 31 revoked cases accounting for 12.2% of judgments.

c. Changes in the Competent Laws and Regulations of the MOF

In 2021, amended laws and regulations are as follows: a total of 12 laws, 53 orders (including preparation tables), and 94 administrative rules (including the first type and second type of administrative rules as defined by the Operation Directions for Computer Processing of National Laws and Regulations).

柒、財政人員訓練業務 VII. Training Institute

沿革

本部於 58 年 10 月 16 日成立財政部財稅人員訓練所（下稱財訓所），辦理財稅人員及指定人員在職訓練。72 年 12 月依財政部組織法，制定財政部財稅人員訓練所組織條例，組織編制法制化，邁入開辦國際性訓練里程。102 年 1 月配合行政院組織調整，財政部組織法修正，更名為財政部財政人員訓練所，擴大組織功能，續承傳史業，辦理部屬各單位、國庫、賦稅、關務、國產等人員訓練，亦增加對促進民間參與公共建設推動之相關訓練。

62 年於臺北市光復南路設立第一個所址，隨著訓練班次增加，借用美國學校舊址，嗣又新增南區訓練教室。90 年遷至羅斯福路六段之現址，與臺灣省菸酒公賣局員工訓練所共用訓練大樓，91 年 7 月 1 日臺灣省菸酒公賣局改制為公司，該公司訓練所於同年 11 月遷出。財訓所逐步建構為現代化兼具教學、會議、住宿等多重機能財政專業人力培訓機構。

財訓所以「精進優質訓練，培育財政人才」為願景，建構優質訓練服務平臺，開發適性職能及切合實務需要之專業訓練，為國家培植優秀財政人力。

History

The Training Institute, Ministry of Finance (MOFTI), was established on October 16, 1969 to serve as a platform for training finance officials of the various agencies under the MOF. In 1983, the MOFTI formally obtained its legal mandate when the Statute Governing the Organization of the Training Institute, MOF, passed the legislative process and was promulgated by the President while beginning to develop the international taxation training programs. In 2013, in order to follow the restructuring mission set by the Executive Yuan, the Organic Act of the MOF was modified. The MOFTI's responsibilities have been expanded. In addition to performing the original training functions for treasury, taxation, customs, national property, and public financial officials, the Institute also conducts training related to the promotion of private participation in infrastructure projects.

The original site of the MOFTI was on Guangfu South Road. Following the expansion of training needs, the MOFTI borrowed the former site of the American School in Taipei and also established a southern district training center. In 2001, the Institute relocated to its current location and shared training facilities with the Employee Training Institute of the Taiwan Tobacco and Wine Monopoly Bureau. After the Monopoly Bureau moved out, the MOFTI took over all of the training facilities on the site in November 2002. Since then, the complete training site has become a modernized and multi-functional campus, with areas for administration, instruction, conferences,

accommodation, and leisure.

Over the years, the MOFTI has striven to cultivate many financial elites and to demonstrate the results of training. To achieve the MOFTI's vision of “professional training par excellence, cultivation of public finance personnel,” the Institute strives to play an important role as an auxiliary in building an effective and efficient platform to develop professional training competency, and thus further support the establishment and execution of national fiscal policy and to foster competent financial manpower.

一、主要工作

- (一) 各級政府財政人員訓練之研擬及執行。
- (二) 國稅、地方稅人員訓練之研擬及執行。
- (三) 關務人員訓練之研擬及執行。
- (四) 國有財產管理人員訓練之研擬及執行。
- (五) 與國際財政組織有關訓練之研擬及執行。
- (六) 相關機關指派人員訓練之研擬及執行。
- (七) 其他有關財政人員訓練事項。

A. Functions

1. To plan and conduct training programs for financial officials from governmental agencies.
2. To plan and conduct training programs for tax officials.
3. To plan and conduct training programs for customs officials.
4. To plan and conduct training programs for officials in charge of national property administration.
5. To plan and conduct training programs with links to international organizations.
6. To plan and conduct training programs for staff from relevant governmental agencies.
7. To handle other affairs related to training for public financial personnel.

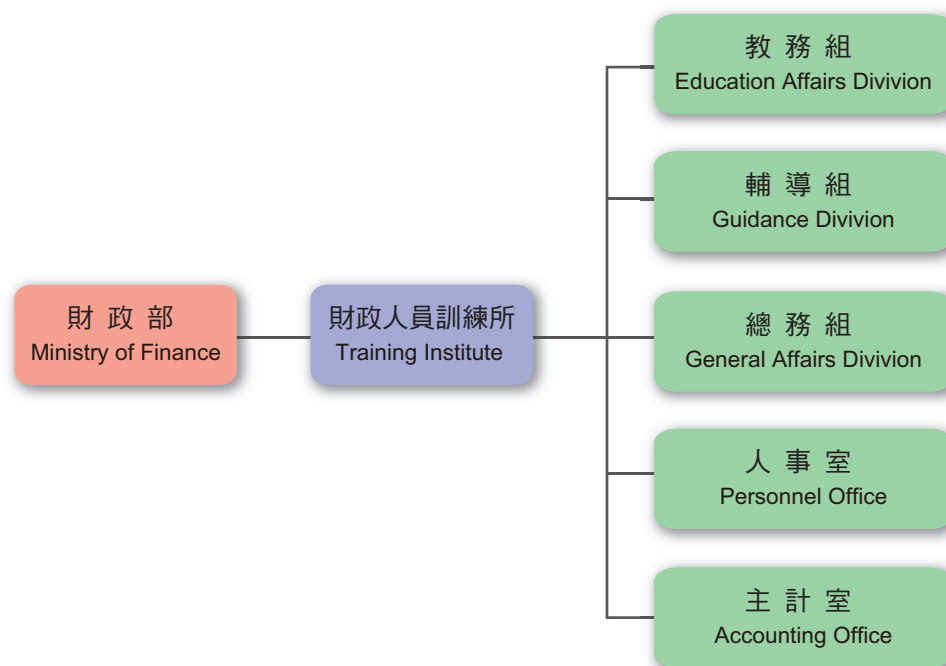


圖 27 財政人員訓練所組織系統

Chart 27 Organization of the Training Institute

二、重要業務統計

B. Statistics of Major Work

(一) 110 年度辦理訓練班次 203 班，訓練人數 8,689 人次。

(二) 因國內嚴重特殊傳染性肺炎疫情升溫關閉教育學習場域，110 年 5 月 17 日至 8 月 15 日暫停實體訓練課程，部分班次調整為視訊課程。

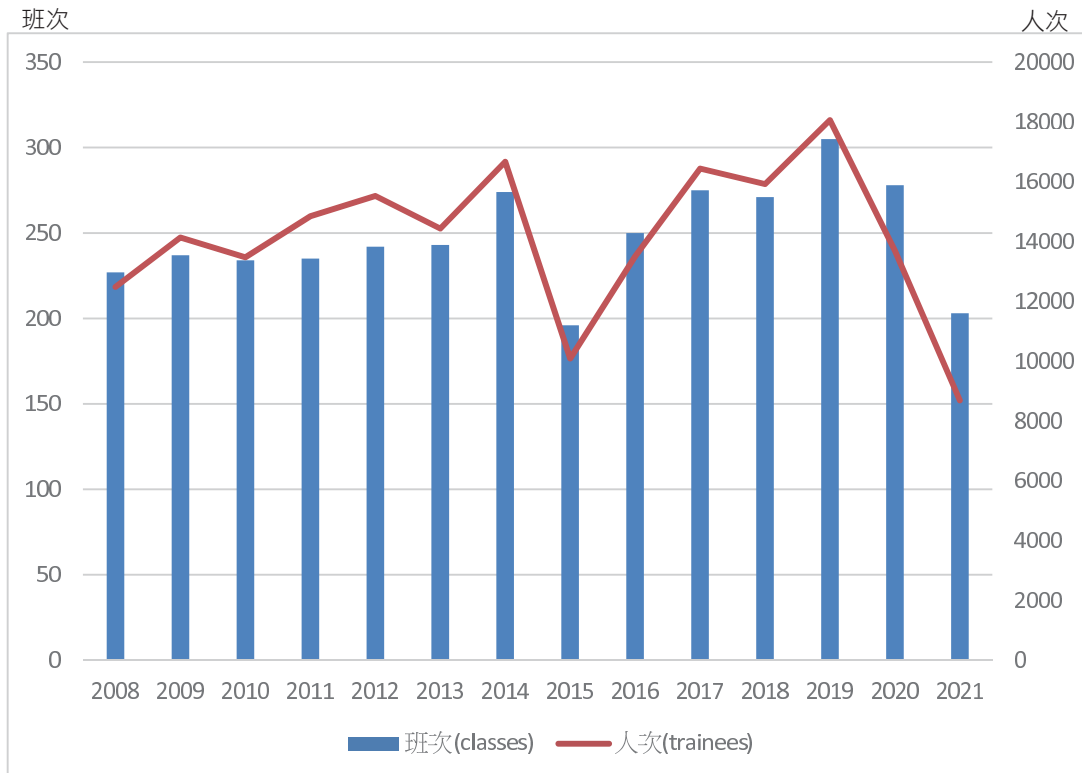
1. The total number of completed classes is 203, and the number of trainees is 8,689 in 2021, as listed below.
2. As the COVID-19 pandemic has spread, the Central Epidemic Command Center (CECC) asked that all educational facilities be closed. As a result, the MOFTI postponed all in-person classes between May 17 and August 15, 2021. Considering the training needs and the traits of the MOFTI, only a number of courses could be adjusted to online learning.

表 37 110 年度訓練成果統計表
Table 37 Training Performance in 2021

訓練類別 (Category)	110 年度 (2021)		
	班數 (classes)	受訓人數 (trainees)	
		人次 (attendance)	比率 (%)
國稅及地方稅專業訓練 National Tax and Local Tax Training	52	3,000	25.6
關務專業訓練 Customs Training	27	1,086	13.3
財政專業訓練 Finance Training	42	1,920	20.7
法制訓練 Legal Training	27	1,082	13.3
國際及外語人才專業訓練 International and Multilingual Talents Cultivation Training	32	721	15.8
其他訓練 Other	23	880	11.3
合計 Total	203	8,689	100.0%

表 38 97 年至 110 年訓練班次及人數統計表
Table 38 Number of Classes and Trainees from 2008 to 2021

年度(CY)	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
班次 (classes)	227	237	234	235	242	243	274	196	250	275	271	305	278	203
人次 (trainees)	12,480	14,133	13,474	14,845	15,522	14,431	16,668	10,088	13,505	16,438	15,919	18,063	13,694	8,689



三、一年來重要業務概況

(一) 辦理國際租稅重要議題研習

1. 舉辦「國際租稅班」及「國際租稅研習班」，洽邀國立政治大學財政學系教授陳國樑、資誠聯合會計師事務所合夥人曾博昇、副總經理彭人恬及安永聯合會計師事務所林宜賢會計師以全英語講授國際租稅相關議題。
2. 與國際財政協會中華民國總會及勤業眾信聯合會計師事務所，合作辦理「IFA 國際租稅研討會：全球租稅協定一兩大支柱解決方案」。
3. 洽邀業界講座、本部國際財政司及各地區國稅局資深同仁分享案例，辦理「稅務資訊交換研習班」及「相互協議涉移轉訂價案件諮商實務研習班」等班次。
4. 配合推動雙語國家政策，辦理財經新聞、財稅專業英語、財經法翻譯及新聞稿撰寫、關務英語班、中英翻譯技巧之會話、寫作、簡報等相關外語訓練班次，提升同仁英語能力。

(二) 辦理各級財政同仁管理職能訓練課程

1. 為強化跨域溝通協調，辦理「財政首長研習班」、「財政副首長研習班」及「財政主管(幕僚長)研習班」等班次。
2. 為培育具前瞻國際視野及領導管理能力之中高階財政專業人才，辦理「財政部 110 年度人才培訓班」訓練。
3. 為培訓優秀主管人才，辦理「主管人員研習班」、「初任薦任主管人員研習班」及「國、關稅股長職務專業訓練班」等各主管班次。

(三) 辦理重要政策業務研習課程，強化財政同仁專業涵養

1. 辦理國稅及地方稅訓練 52 班次、關務專業訓練 27 班次及各項財政專業訓練 42 班次。
2. 因應疫情嚴峻維持訓練不中斷，推出 20 門 62 小時財政專業訓練數位課程上架至學習平臺。
3. 辦政法制專題研習班 27 班次；續辦「法庭演練」課程，向東吳大學法學院商借模擬法庭教室進行演練。
4. 配合國家政策開辦性別平等及國民法官制度等多元課程；配合稅法修正案通過，以實體及同步視訊方式辦理訓練課程。
5. 為提升同仁採購效率及品質，辦理「採購專業人員訓練專班(基礎班)」2 班及「採購法令與實務暨稽核技巧進階專題研習」3 班。

(四) 持續辦理防疫工作，營造安心訓練環境

採購防疫用品及定期環境消毒，維護環境清潔與安全。宿舍每房安排 1 人住宿、三餐以餐盒供應或調整每桌用餐人數，擴大學員座位間隔。

(五) 持續優化教學設備，提升場地運用效能及資源共享

1. 汰換教室、宿舍及國際會議廳老舊設備及安裝節能 LED 燈具；改善學員宿舍無障礙廁所設備。
2. 提供本所場地予本部暨所屬機關及其他公務機關使用，提升場地加值利用及達到資源共享。

C. Major Improvements in 2021

1. Conducting Courses on International Taxation

- a. The MOFTI held online “International Taxation Academy.” Prof. Joe Chen of the Department of Public Finance at National Chengchi University (NCCU), Partner Paulson Tseng and Vice President Cynthia Peng of Price waterhouse Coopers (PwC) Taiwan were invited to be lecturers. In addition, the “Seminar for International Taxation” featured Mr. Yi-Shian Lin from Ernst & Young Global Limited, who shared the newest international taxation topics.
- b. The MOFTI cooperated with the International Fiscal Association (IFA) Taipei and Deloitte Touche Tohmatsu Limited (DTTL) to conduct the “2021 IFA Sharing Session-The Global Tax Agreement: The Two-Pillar Solution.”
- c. The MOFTI invited lecturers from the Department of International Fiscal Affairs (DIFA), the National Taxation Bureau, and experts from outside the government to a seminar on tax information exchange, mutual agreement procedures in transfer pricing, and case studies.
- d. Cooperating with the promotion of bilingual national policies, we conducted several kinds of foreign language training courses such as financial news, financial and taxation English, financial law translation and press release writing, customs English class, Chinese-English translation skills, etc. to improve the English ability of colleagues of the MOF and its affiliated agencies.

2. Providing Management and Supervisory Training Courses at All Levels

- a. The MOFTI hosted different seminars for the heads, the deputy heads, and the chiefs of staff of governmental financial agencies.
- b. To build the talent pool and cultivate middle-level supervisors with worldwide vision and management, the MOFTI held the program for competencies and talent development.
- c. To improve the efficiency of different levels of management, the MOFTI provided the classes like:
 - (1) Supervisor development and training program.
 - (2) Supervisor (newly promoted to senior rank) development and training program.
 - (3) Professional training program for the sub-division chief of National Taxation Bureaus and Customs.

3. Conducting Training Sessions Based on Core Duties to Reinforce Fiscal Management Competencies

- a. The MOFTI hosted 52 sessions for national tax and local tax expertise development, 27 sessions for customs affairs, and 42 sessions for various fiscal knowledge cultivation.
- b. The MOFTI is devoted to creating learning by providing online courses, offering 20 courses that totaled 62 hours.
- c. The MOFTI held 27 training sessions. In particular, the course "Mock Trial" was conducted in the mock courtroom of the Law School at Soochow University, which kindly participated in the collaboration.
- d. To facilitate smooth implementation of crucial policies, the MOFTI provided a wide range of courses, including subjects such as gender equality, citizen judge system, and so on. In addition, whenever taxation law amendment bills were passed, the MOFTI fulfilled the urgent needs for seed teacher training as soon as possible.
- e. In order to enrich the relevant knowledge of procurement personnel, improve procurement efficiency and quality, and establish a management system for procurement professionals, the MOFTI conducted two training courses for procurement professionals (basic), and three training courses regarding the Government Procurement Act and advanced auditing techniques.

4. Continue to Conduct Pandemic Prevention Work and Create a Safe Training Environment

We continue to purchase pandemic prevention supplies and perform regular disinfection to maintain environmental safety. The dormitory housed only one person in each room, with meals provided through meal boxes or in areas with social distancing.

5. Continue to Optimize the Teaching Equipment; Improve the Use of the Venue and Resources

- a. Replace the old equipment in classrooms, dormitories, and international conference halls and install energy-saving LED lamps. Additionally, improve accessible rooms and facilities in the dormitory.
- b. Under the condition of not affecting the use of training business, provide the venue for the MOF and its affiliated agencies and other public agencies, enhance the value-added use of the venue and achieve resource sharing.

捌、部屬事業機構業務

VIII. Financial and Other Institutions

一、臺灣金融控股股份有限公司暨轄下子公司

A. Taiwan Financial Holding Co., Ltd. and Its Subsidiaries

(一) 臺灣金融控股股份有限公司

臺灣金融控股股份有限公司(下稱臺灣金控)於97年1月1日以臺灣銀行股份有限公司(下稱臺灣銀行)股份轉換成立,並於成立次日(97年1月2日)將臺灣銀行之保險及證券業務分割設立臺銀人壽保險股份有限公司(下稱臺銀人壽)及臺銀綜合證券股份有限公司(下稱臺銀證券),嗣臺灣銀行於102年轉投資設立臺銀綜合保險經紀人股份有限公司(下稱臺銀保經)。集團業務涵蓋銀行、壽險、證券及保險經紀領域,國內服務據點逾180個、海外據點(含支行及代表人辦事處)21個,員工人數8千多人。

1. Taiwan Financial Holding Co., Ltd

Taiwan Financial Holding Co., Ltd (TFH) was established by the Bank of Taiwan Co., Ltd. (BOT) through a share swap on January 1, 2008. On the following day (January 2, 2008), the BOT spun off its life insurance and securities businesses to create BankTaiwan Life Insurance Co., Ltd. (BTLI) and BankTaiwan Securities Co., Ltd. (BTS). BOT established BankTaiwan Insurance Brokers Co., Ltd. (BTIB) as its subsidiary in 2013. The group's operations cover the banking, life insurance, securities, and insurance brokerage businesses. TFH has more than 180 service locations across Taiwan and 21 locations overseas (including sub-branches and representative offices). These service locations employ over 8,000 persons.

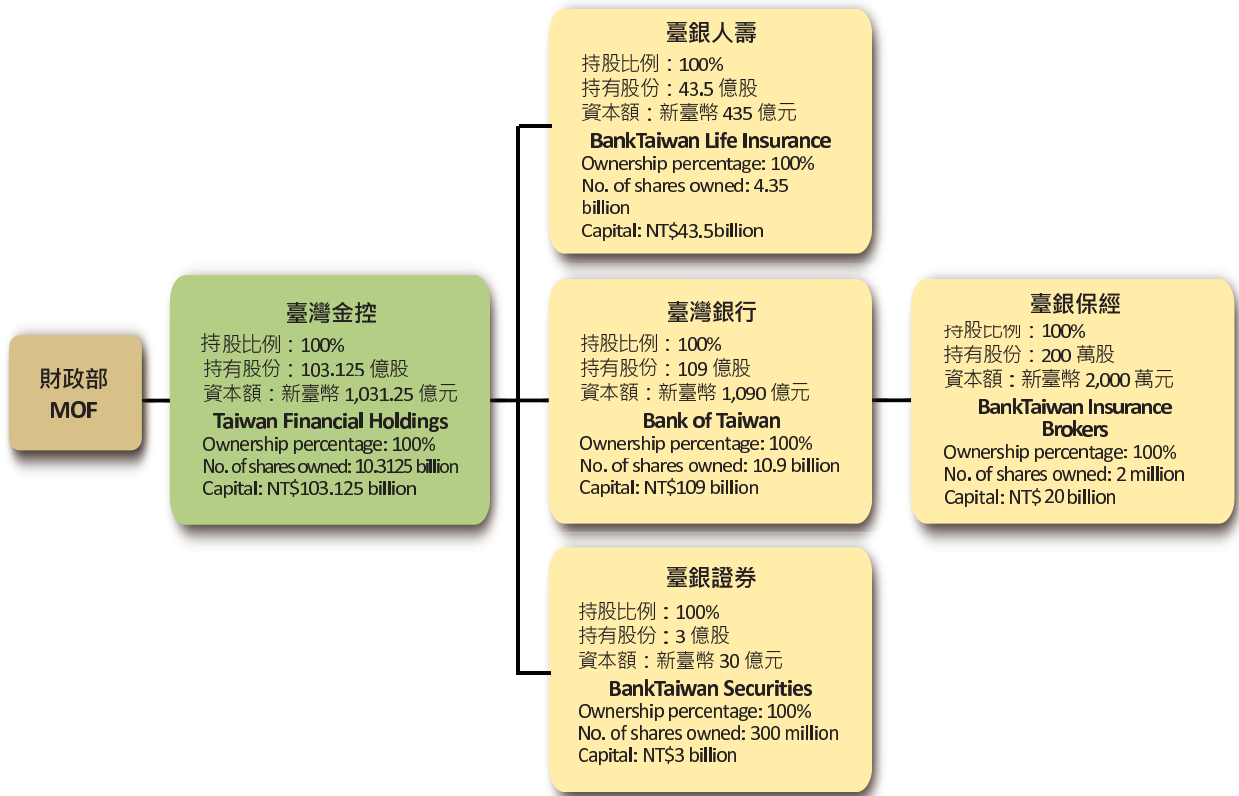


圖 28 臺灣金控組織關係圖

Chart 28 Structure of Taiwan Financial Holdings

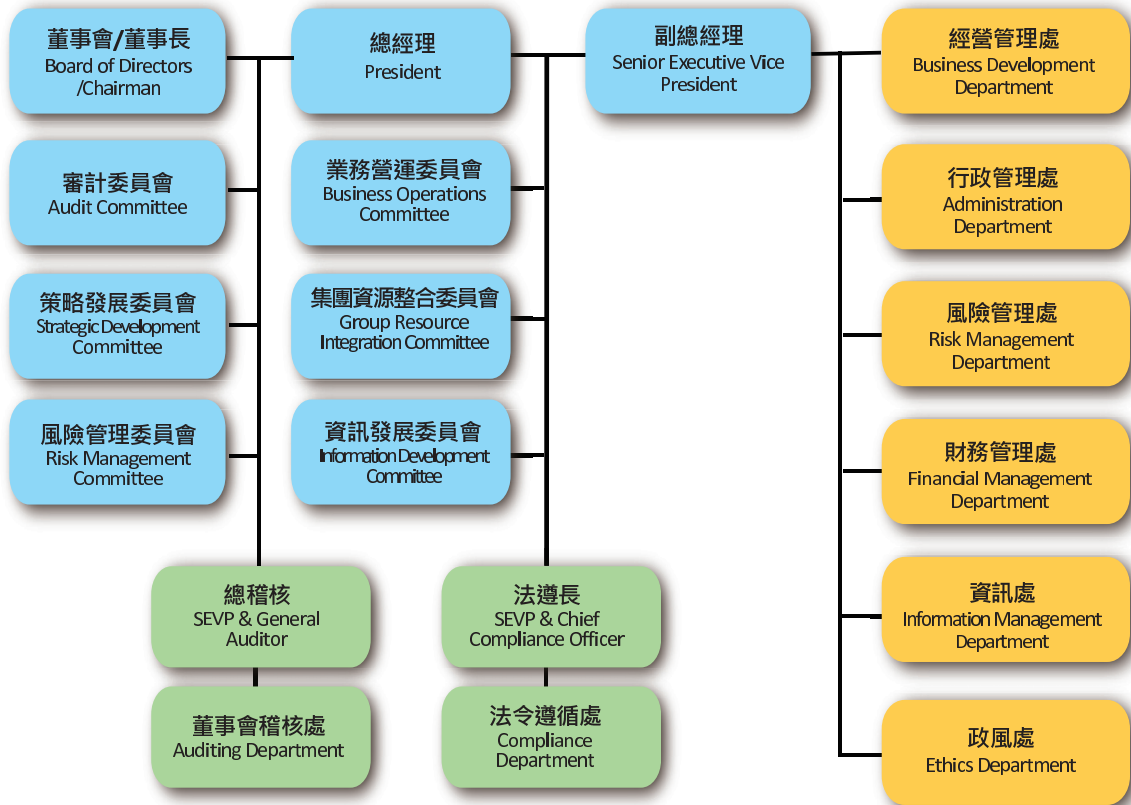


圖 29 臺灣金控組織系統圖

Chart 29 Organization of Taiwan Financial Holdings

1. 主要工作

依金融控股公司法之規定，主要業務為投資及對被投資事業之管理。

a. Functions

TFH's main lines of business, as required under the provisions of the Financial Holding Company Act, are investing in other enterprises and managing their operations.

2. 一年來重要業務概況

(1) 整合集團資源，創造經營綜效

臺灣金控集團「子公司間資源整合行銷平台」交叉銷售 19 項整合行銷商品，發揮多元行銷綜效，提升集團營收與獲利；整合資源減降成本，持續推動資訊、教育訓練、法律暨法遵事務、不動產管理、公益廣宣、採購、財經資訊交流及人力資源交流 8 大共同作業平臺。110 年度子公司間聯合展業及其他衍生業務效益合計 21.01 億元，加計共同作業成本減降等，創造集團資源整合綜效共計 25.63 億元。

(2) 深化永續治理，推動綠色金融

110 年度制定永續金融政策及設置集團企業永續發展委員會，完備環境、社會及公司治理整體架構及運行機制，將企業社會責任及永續發展理念融入營運策略，落實綠色金融政策，協助綠能產業發展，帶動永續投資，發揮金融影響力，引導客戶重視永續議題，共創永續發展價值。

(3) 完善風險管理，穩健資產品質

完善集團風險管理機制運作，穩固營運基礎，精進資產品質與風險管理，平衡風險權數及風險性資產報酬率，並妥善評估與強化資本適足性，即時採取因應措施，提高承擔風險能力，為集團永續經營奠基。

(4) 精進資安防護，落實內控法遵

110 年度因應疫情廣續執行營運不中斷計畫，針對不同營運模式擬定高防護強度之資訊備援作業模式，精進資安防護，提供安全優質金融服務；建構全面遵循遵法文化，落實內控機制，提升公司治理及經營管理效能。

(5) 推廣多元公益，踐履社會責任

110 年度辦理臺銀藝術祭—青年繪畫季、攝影季、書法季與經濟金融論文獎徵稿活動，落實多元文化公益理念；舉辦系列社會關懷公益活動，支持職棒大聯盟賽事及在地農產品，贊助教育公益基金協助弱勢家庭學生，積極踐履企業社會責任。

b. Major Improvements in 2021

(1) Integrated Group Resources, Created Business Synergies

The Platform for Integrated Marketing among TFH Group Subsidiaries carried out cross-selling of 19 products through integrated marketing, thus enabling the Group to reap the benefits of synergy and improve its revenues and profitability; TFH continued promoting the platform of eight major shared business operations (information operations, education and training, legal affairs, property management, community service promotions, purchasing operations, financial and economic information exchange, and human resource exchange) to integrate resources and reduce costs. In 2021, joint business

development efforts by group subsidiaries, and the business results generated thereby, contributed NT\$2,101 million to the Group's profits, and after adding the cost reduction of shared business operations, created a total synergistic effect of NT\$2,563 million in the integration of group resources.

(2) Emphasized Sustainable Governance, Promoted Green Finance

Adopted a sustainable finance policy and established a Committee for Corporate Sustainability as part of a step-by-step effort to build up a framework and administrative mechanism to address environmental, social, and governance (ESG) issues in 2021, and made corporate social responsibility and sustainable development concepts integral elements of the operational strategies. Implemented green finance policies, assisted with the development of green industry, spurred sustainable investing, used the power of finance to exert influence, raised the awareness of customers regarding sustainability issues, and jointly built the values of sustainable development.

(3) Improved Risk Management, Achieved More Sound Asset Quality

Improved the Group's risk management mechanisms, solidified its business foundation, improved asset quality and risk management, ensured a proper balancing of risk weights and returns on risk assets, appropriately assessed and strengthened capital adequacy, took timely response measures to increase risk-bearing capacity, and laid the foundation for the TFH Group's sustainable business operations.

(4) Enhanced Cyber Defenses, Implemented Internal Controls and Compliance

In response to the COVID-19 pandemic, TFH continued to implement a business continuity plan in 2021, and drafted high-security information backup procedures for different business models to improve cyber defense and provide financial services with superior security; built a robust total compliance culture, implemented internal control mechanisms, and improved corporate governance and management performance.

(5) Promoted Broad-ranging Public Well-being, Fulfilled Corporate Social Responsibilities

Held the 2021 Bank of Taiwan Arts Festival (including a Youth Painting Division, a Photography Division, and a Calligraphy Division) and the Awards for Economic and Financial Research, thus putting TFH's ideas for a diverse and culture-based public welfare into practice. Organized a series of community service activities, supported Taiwan's professional baseball league and the marketing of local agricultural products, and provided sponsorship to the Financial Services Education Charity Fund to assist students from disadvantaged backgrounds, thus actively fulfilling its corporate social responsibilities.

(二) 臺灣銀行股份有限公司

臺灣銀行前身為「株式會社臺灣銀行」，創立於西元 1899 年扮演中央銀行角色，發行通貨並融通產業資金。35 年 5 月 20 日改組為臺灣銀行，係臺灣光復後政府設立之第

一家銀行。87年12月21日起，依據臺灣省政府功能業務與組織調整暫行條例規定，將臺灣銀行收歸國營，由本部依國營金融機構相關規定管理。

臺灣銀行於74年因銀行法修正而取得法人資格，92年7月1日依據公司法規定辦理公司登記，改制為股份有限公司，回歸公司法規範，93年9月16日奉核成為公開發行公司。配合政府金融改革政策，96年7月1日與中央信託局完成合併，合併後跨足銀行業務與非銀行業務領域。97年1月1日以股份轉換方式成立臺灣金控，成為臺灣金控之子公司。

2. Bank of Taiwan Co., Ltd.

The Bank of Taiwan Kabushiki-gaisha, the predecessor of BOT, was established in 1899 as Taiwan's Central Bank. It issued local currency and provided financial resources to enterprises. The BOT was established on May 20, 1946 as the first government-owned bank following the island's restoration to the ROC. Following the phase-out of the Taiwan Provincial Government on December 21, 1998, BOT was subsequently taken over by the central government of the ROC and placed under the administration of the MOF, in accordance with the regulations on government-owned financial institutions.

BOT has been a juristic person under the Banking Act since 1985, and completed its corporate registration under the Company Act on July 1, 2003, thus reorganizing as a company limited by shares, which brought it under the purview of the Company Act. On September 16, 2004, BOT became a public company, and on July 1, 2007, in order to coordinate with the government's financial reform policies, BOT merged with the Central Trust of China. After the merger, BOT's business operations branched out into both banking and non-banking sectors. BOT established TFH in a share swap on January 1, 2008 and became a subsidiary of TFH.

1. 主要工作

除依銀行法規定辦理一般銀行業務外，並配合政府政策，經理新臺幣發行附隨業務，代理各級政府公庫業務，辦理軍公教退休（伍）金優惠存款、政策性貸款、高中（職）以上就學貸款、政策性採購及關稅配額、公教及退休人員保險與勞工退休基金等業務，及其他經主管機關核准辦理之業務。

a. Functions

In addition to conducting ordinary banking business in accordance with the provisions of the Banking Act, BOT complies with government policy by handling ancillary matters pertaining to the distribution of New Taiwan Dollar notes and coins. It also acts as an agent for the public treasury at all levels of government, administers the special high-interest deposits for recipients of public service and military pensions, handles policy-based loans and student loans, manages policy-based purchasing and tariff-rate quota allocations, operates the government employees insurance fund and the retiree insurance fund, and engages in other lines of business as may be approved by the competent authorities.

2. 一年來重要業務概況

(1) 均衡資產結構，優化資產品質

落實消費者金融、企業金融與政府部門放款均衡配置之「三駕馬車」經營策略，整體經營績效表現亮眼，110 年度稅前盈餘達 169.6 億元，超出年度預算目標，並持續優化資產品質及強化風險承擔能力，逾放比率 0.11%、備抵呆帳覆蓋率 1,325.24%，均為歷年最佳水準。

(2) 響應政府政策，防疫紓困振興

因應疫情配合政府政策推出各項融通及緩繳方案，承作各項紓困貸款，110 年度榮獲經濟部及財團法人中小企業信用保證基金頒發「紓困振興獎(協助中小企業取得融資金額最高)」及「紓困振興獎(協助中小企業戶數最多)」；擔任振興五倍券經理銀行及兌付行，截至 110 年底，紙本券兌付及數位券綁定台灣 Pay 辦理情形均列公股銀行之冠。

(3) 支持經濟發展，拓展授信雙翅膀

響應政府「投資臺灣 3 大方案」政策，提供臺商回臺投資所需資金，截至 110 年底，授信核准額度逾 1 千億元；積極耕耘消金業務，承作一般房貸及公教築巢優利貸專案超逾 2 千億元，購置住宅貸款淨增加額連續 3 年居全體銀行第一，整體消費者貸款餘額更為國銀之冠。

(4) 強化外匯業務，提升海外據點效能

積極拓展外匯業務，並視市場及資金情況，推動各項外匯存款優惠方案，截至 110 年底，國內外匯存款合計 5,865 億元，市占率 7.44%，排名第 2；透過全球化布局之海外據點，持續與國際性金融機構及當地指標性銀行合作，爭取主辦或共同主辦優質客戶聯貸案，提升海外營運效能。

(5) 引進多元金融商品，推展全方位信託業務

融合金管會信託 2.0「全方位信託」推動計畫，整合內部資源與金融服務，以及外部跨業結盟之合作力量，發展符合民眾需求之多元信託商品，開創永續發展利基。110 年推出「預訂信託」及「以租養老」安養信託服務，建構樂齡服務網。

(6) 強化金融創新，推動數位轉型

110 年將創新實驗室納入電子金融部，合併轉型為「數位金融部」，並正式啟用創新實驗室之創新基地 2.0，強化數位人才培育與業務交流，加速達成數位轉型願景與目標。截至 110 年底，獲經濟部智慧財產局累計核發 342 項金融科技專利(發明專利 49 項、新型專利 287 項、設計專利 6 項)。

(7) 深植遵法文化，精進防制洗錢及打擊資恐

依法遵風險評估及監督架構，辦理法遵風險評估作業，將弱點事項及督導改善計畫與時程，納入半年度法令遵循事務報告提報董事會；優化防制洗錢及打擊資恐系統，並適時檢視經營策略目標、關鍵性業務風險、採行控制措施等，確保洗錢及資恐風險胃納之妥適性。

(8) 響應綠色金融，落實永續發展

持續關注國際永續倡議相關議題，並將永續發展理念融入各項業務政策，透過企

業永續發展委員會定期將實施成效向(常務)董事會報告，以強化董事會治理職能，型塑永續文化。110年發行第一檔綠色債券，同時完成亞洲最大金額永續指數連結聯貸案及離岸風電融資在地化聯貸案等永續授信案。

b. Major Improvements in 2021

(1) Balanced the Asset Structure, Optimized Asset Quality

BOT adopted a “three carts” business strategy designed to ensure a balanced emphasis on consumer lending, corporate lending, and public sector lending, and achieved excellent business performance. Pre-tax earnings for 2021 amounted to NT\$16.96 billion, exceeded the annual target. BOT also continued to improve its asset quality and strengthen its risk-bearing capacity. The Non-Performing Loans (NPL) ratio was 0.11% and the NPL coverage ratio stood at 1,325.24%, both of which were the best figures the Bank has ever achieved.

(2) Coordinated with Government’s Relief and Stimulus Policies to Fight the Pandemic

In response to the COVID-19 pandemic, BOT coordinated with government policy by offering various accommodations and repayment deferral schemes, and extending relief loans. The Ministry of Economic Affairs and the Small and Medium Enterprise Credit Guarantee Fund of Taiwan selected BOT as a recipient of two Relief and Stimulus Awards (one for the highest amount lent to Small and Medium Enterprises (SMEs), and the other for loans to the largest number of SMEs) in 2021. BOT was selected as the administrator bank and redemption bank for paper Quintuple Stimulus Vouchers. As of the end of 2021, BOT was the first among all government-owned banks for handling redemptions of paper stimulus vouchers and binds between digital stimulus vouchers and Taiwan Pay.

(3) Supported Economic Development, Expanded “Dual Wings” Lending Program

Coordinated with the government’s “Three Major Programs for Investing in Taiwan.” As of the end of 2021, approved more than NT\$100 billion worth of credit to finance plans by offshore Taiwanese businesses to invest in Taiwan. The Bank also worked to build up its consumer lending business — it extended more than NT\$200 billion worth of ordinary home loans and special home loans under the “Low-Interest Nest-building Loan Program for Civil Servants and Teachers” — and BOT’s outstanding residential loans posted a net increase and ranked No.1 among all banks for the 3rd consecutive year. BOT had the highest outstanding balance of consumer loans among all banks in Taiwan.

(4) Strengthened Foreign Exchange Business, Improved the Performance of Overseas Business Locations

Actively expanded the foreign exchange business and, with an eye to markets and availability of funds, promoted various preferential programs of foreign exchange deposits. As of the end of 2021, domestic foreign exchange deposits totaled NT\$586.5 billion, with a market share of 7.44% and ranked second; acting via its global network

of overseas business locations, BOT continued cooperating with international financial institutions and leading overseas banks to arrange or jointly arrange syndicated loans to high-quality customers, and to improve the performance of overseas business locations.

- (5) Introduced a Diverse Range of Financial Products, Promoted Full-function Trust Services
Collaborated with the Financial Supervisory Commission's Trust 2.0 - "The Promotion Plan for Full-Function of Trust Services," while integrating internal resources, financial services, and external cross-industry alliances, thus developing a diverse range of trust products that meet the needs of the public, and creating a niche strength for sustainable development. In 2021, BOT launched "pre-signed agreement" and "house rent-for-pension," two types of retirement trust to build a service network for the elderly.

- (6) Strengthened Financial Innovation, Promoted Digital Transformation

In 2021, BOT transferred InnoLab to the Department of Electronic Banking, and renaming the latter the Department of Digital Banking, and it officially launched InnoLab 2.0. The Department of Digital Banking has stepped up efforts to develop employees' digital capabilities and engage in business exchanges, and accelerated to achieve a digital transformation. As of the end of 2021, BOT had obtained a total of 342 fintech patents (including 49 invention patents, 287 utility model patents, and 6 design patents) from the Taiwan Intellectual Property Office (TIPO).

- (7) Built a Stronger Compliance Culture, Improved Anti-Money Laundering/Counter Financing Terrorism (AML/CFT) Operations

Based on a framework for compliance risk assessment and supervision to carry out compliance risk assessments, BOT included the weaknesses of compliance risk management, and the improvement plans and schedules, in the Semi-Annual Legal Compliance Report which was submitted to the Board of Directors; optimized the AML/CFT system, occasionally reviewed strategic business goals, key operational risks, adopted control measures, and checked the suitability of ML/FT risk appetite.

- (8) Coordinated with Green Finance, Implemented Sustainable Development

Continued to carefully monitor international sustainability initiatives, incorporated the concepts of sustainable development into various business policies, and acted via the Committee for Corporate Sustainability to periodically report on the results to the above efforts to the Board of (Managing) Directors in order to strengthen the governance functions of the Board and shape a culture of sustainability. In 2021, BOT completed its first issue of green bonds, carried out Asia's largest sustainability-linked syndicated loan, and completed a locally syndicated loan to finance offshore wind power.

(三) 臺銀人壽保險股份有限公司

臺銀人壽前身為中央信託局人壽保險處，96年7月1日臺灣銀行與中央信託局合併，該處更名為臺灣銀行人壽保險部，97年1月2日配合政府金融政策，分割改制為臺銀人

壽，成為臺灣金控子公司。

3. BankTaiwan Life Insurance Co., Ltd.

BTLI is the successor entity to Central Trust of China's Life Insurance Department. After Central Trust of China merged with BOT on July 1, 2007, its Department of Insurance became a unit of BOT, then on January 2, 2008, in support of government financial policy, the Department of Insurance was spun off as a separate company and named BTLI.

1. 主要工作

辦理人壽保險、傷害保險、健康保險、年金保險，並受政府委託辦理軍人保險及軍人保險準備金之管理及運用，以及其他經主管機關核准辦理之業務。

a. Functions

BTLI offers life insurance, injury insurance, health insurance, and annuity insurance, entrusted by the government to offer military insurance and handle the management and utilization of military insurance reserves, and other lines of business as may be approved by the competent authorities.

2. 一年來重要業務概況

(1) 業務經營

因應接軌國際財務報導準則第 17 號，持續推動商品結構轉型，發展有助資產負債管理、減輕資本計提壓力、增裕利潤貢獻或對保險合約服務邊際具正向貢獻等商品，強化壽險經營體質；持續研發符合國人高齡經濟、醫療及長期照顧等各種保障需求之保險商品，豐富投資型商品產品線，提供客戶多元理財商品選擇。110 年度初年度保費收入（含投資型商品）94.46 億元，超越銷售目標。

(2) 財務管理

持續於符合流動性需求下去化約當現金，布局各類金融資產，因應金融環境變化動態操作權益證券及固定收益證券爭取資本利得；動態調控避險操作，有效控制外匯避險成本與費用，積極強化資本結構及提升資金運用效益。

(3) 風險管理

強化資產負債匹配，定期監控資本適足比率，確保符合法定要求及公司資本需求，110 年度完成增資 110 億元，強化公司經營體質；優化自我風險及清償能力評估機制，加強資本管理，健全經營體質；設置專職風控長，並修訂重要章則完善相關機制，優化公司治理。

(4) 客戶服務

因應疫情推出多項關懷及紓困措施，協助保戶渡過疫情衝擊；110 年度將保戶服務整合提升為「部」級單位，設立「保戶服務部」；建置「保全／理賠聯盟鏈」及「理賠醫起通系統平臺」，提供保戶一站式保全與理賠服務，簡化申請程序、提升服務效率。

(5) 社會責任

設置「企業永續發展委員會」及跨部室執行小組，將永續發展相關理念融入經營

策略，「2021 卓越保險評比」榮獲金控類「最佳永續經營獎」；落實普惠金融與公平待客原則，推動「簡單愛」微型保險，連續 8 年獲頒「業務績優獎」及連續 2 年獲頒「身心障礙關懷獎」。

b. Major Improvements in 2021

(1) Business Operations

In preparation for the adoption of IFRS17, BTLI continued to promote transformation of its product structure by developing products that would facilitate asset-liability management, reduce the capital charge burden, increase the profit contribution ratio or make a positive contribution to contractual service margin (CSM), strengthened ability of business operations; continued developing protection-type insurance products that meet the healthcare and long-term care needs of the Taiwanese people in an ageing economy, built up a bigger lineup of investment-linked products, and provided customers with a diverse range of choices in wealth management products. BTLI achieved first-year premium income of NT\$9.446 billion (this amount included the investment-linked insurance premium income) in 2021, and exceeded its sales target.

(2) Financial Management

While taking care to ensure sufficient liquidity, BTLI continued converting cash equivalents to other types of financial assets and responded to the changing financial environment by dynamically trading in equity securities and fixed income securities in order to earn capital gains; dynamically adjusted hedging operations, effectively controlled foreign currency hedging costs and fees, actively strengthened the capital structure, and improved returns on capital.

(3) Risk Management

Improved the asset-liability match, regularly monitored and controlled capital adequacy ratios, and ensured that the ratios would meet statutory requirements and the company's capital needs, a capital increase of NT\$11 billion was completed in 2021 to strengthen the company's operating capacity; optimized the own risk and solvency assessment (ORSA) mechanism, strengthened capital management, and established more sound business operations; appointed a chief risk officer, and adopted major bylaws and regulations while improving related mechanisms, in order to optimize corporate governance.

(4) Customer Service

In response to the COVID-19 pandemic, BTLI took numerous measures designed to demonstrate social concern and provide relief to parties adversely affected by the pandemic, and helped policyholders withstand the impact of COVID-19; units in charge of customer services have been consolidated into a new unit at the "Department" level, called the "Customer Services Department" in 2021; established a "Policy Conservation /Claims Alliance Chain" service and a "Simplified Medical Claims Settlement System," and provided customers with one-stop policy conservation and claims settlement

services, simplified application procedures, and improved service efficiency.

(5) Social Responsibility

Established a Committee for Corporate Sustainability and an Inter-Departmental Action Team, incorporated sustainability-related concepts into business strategies, and won the 2021 Excellence Magazine Insurance Evaluation's "Best Sustainable Business Award"; implemented financial inclusion and the principles for fair treatment of consumers, promoted Simple Love Accident Microinsurance, won an "Outstanding Provider of Microinsurance" for the 8th consecutive year and a "Superior Provider of Microinsurance for Persons with Physical and Mental Disabilities" for a second straight year.

(四) 臺銀綜合證券股份有限公司

臺銀證券前身為臺灣銀行證券部，96年7月臺灣銀行合併中央信託局後，合併兩行局證券業務；97年1月2日臺灣銀行證券部門分割成立臺銀證券，成為臺灣金控子公司。

4. BankTaiwan Securities Co., Ltd.

BTS is the successor entity to BOT's Department of Securities. After BOT merged with Central Trust of China in July 2007, the securities businesses of BOT and the Central Trust were merged; BTS was established as a spinoff from BOT on January 2, 2008, and became a subsidiary of TFH.

1. 主要工作

經營有價證券之經紀、自營、承銷、融資融券及期貨交易輔助人業務，提供證券發行與募集之顧問及其有關代理服務事項，及其他經主管機關核准辦理之業務。

a. Functions

BTS engages in securities brokering, dealing, and underwriting; offers margin trading services and short selling services, and futures introducing broker services; provides advisory services in connection with the offering and issuance of securities; acts as an agent for matters related to the aforementioned lines of business; and handles other lines of business as may be approved by the competent authorities.

2. 一年來重要業務概況

(1) 經紀業務

推廣定期定額買股業務，提供多元且一站式服務，滿足客戶資金需求並增裕營收；持續強化行動下單平臺軟、硬體，強化網路安全及穩定性，並增加線上申辦功能（如線上信用戶及不限用途開戶），提供客戶更優質便利服務，並連續8年於臺灣證券交易所舉辦之證券商ETF交易競賽中獲獎。110年度經紀業務量計2兆2,181億元，創下公司成立以來歷史新高。

(2) 承銷業務

透過金控整合行銷平臺，結合臺灣銀行企業金融業務，拓展承銷業務，發揮集團整合行銷綜效，並針對市場較大型籌資案件，積極爭取參與承銷，提高營運量與

市占率。110 年度承銷件數 35 件，總金額計 10.90 億元。

(3) 自營業務

挑選營運展望佳及高股息殖利率等投資標的，獲取長期資本利得與股息收益；嚴控投資風險，適時搭配期貨、選擇權與反向 ETF 等策略性交易，動態調整投資組合，以降低投資波動風險，提升投資績效。110 年度自營業務量計 35.11 億元。

b. Major Improvements in 2021

(1) Brokerage Business

Promoted a service for cost-average investment in stocks, provided diverse and one-stop services to meet customer's funding needs while increasing operating revenues; continued improving the mobile trading platform software and hardware, improved network security and stability, and increased online application functions (e.g. online applications to open credit accounts and accounts for unrestricted purposes) in order to provide customers with services that are more convenient and higher in quality. BTS won awards of the ETF Competition held by Taiwan Stock Exchange Corporation for the 8th consecutive year. Brokerage business volume was NT\$2.218 trillion in 2021, and hit a record high since the company was established.

(2) Underwriting Business

Using TFH's integrated marketing platform and BOT's corporate banking services to develop underwriting business, BTS reaped the benefits of group synergy, and actively sought to participate in the underwriting of the larger scale capital raising deals in the markets in order to increase business volume and market share. There were 35 underwriting cases in 2021, with a total amount of NT\$1.09 billion.

(3) Dealing Business

Selected investment targets that offer positive prospects and high dividend yields, earned long-term capital gains and dividend returns; tightly controlled investment risks, reduced investment volatility risks while improving investment performance through the timely use of futures, options, inverse ETFs, and other strategic trading instruments. Dealing business volume was NT\$3.51 billion in 2021.

(五) 臺銀綜合保險經紀人股份有限公司

臺銀保經於 102 年 2 月 6 日成立，為臺灣銀行百分之百轉投資國營保險經紀人公司，其設立目的以顧客導向引進多元保險商品，結合金控集團整體資源，整合行銷保險業務，提供客戶全方位金融服務。

5. BankTaiwan Insurance Brokers Co., Ltd.

BOT invested and established BankTaiwan Insurance Brokers Co., Ltd. (BTIB) on February 6, 2013. As a government-owned insurance broker company, the purpose of BTIB's

establishment is to introduce a diverse customer-driven insurance product lineup, tap into the resources of the TFH Group to engage in integrated marketing of insurance business, and provide comprehensive financial services for customers.

1. 主要工作

營業範圍包括人身及財產保險經紀業務，提供符合客戶需求之保險商品，達到人身與財產風險管理規劃與保障需求。

a. Functions

BTIB's scope of business includes both life and non-life insurance. It provides insurance products that meet the needs of customers so that they can use life and non-life insurance to manage risks and meet insurance protection needs.

2. 一年來重要業務概況

(1) 提升經營績效，增裕國庫收入

積極引進優質且符合通路客戶需求保險商品，適時辦理業務激勵專案及教育訓練，強化通路展業動能。110 年度上架臺銀人壽等壽、產險公司 55 檔保險商品，保險手續費收入達 8.91 億元，有效增裕國庫收入。

(2) 配合集團政策，協助臺銀人壽展業

優先引進臺銀人壽商品，110 年度銷售臺銀人壽長年期分期繳、健康險、美元保單、房貸壽險、年金險、傷害險及投資型保單等 20 檔商品，並持續舉辦激勵專案，強化業務行銷動能。

(3) 舉辦教育訓練，強化專業職能

舉辦保險商品教育訓練，導入保險專業知識及客戶服務經驗，運用保險業務推動小組，分享轉型保險商品銷售策略，提高保險業務推展績效。

(4) 強化風險管理、法令遵循及資安防護

遵循風險管理政策、辦政法令遵循相關作業、個資風險評估與社交工程及資安通報演練，並配合法令異動增修訂相關規章，確保經營安全。

(5) 落實內控內稽，優化公司治理

為落實內控內稽制度，修正稽核作業相關規章，並依年度稽核計畫辦理一般及專案查核，優化公司治理機制。

b. Major Improvements in 2021

(1) Improved Business Performance, Bolstered the Government's Finances

Actively introduced high-quality insurance products that met customer needs and conducted occasional sales motivation campaigns and training activities in order to strengthen business development capacity. Launched 55 insurance products from BTLI and other life and non-life insurers in 2021, and insurance service charge revenues reached NT\$891 million, effectively increasing national income.

(2) Coordinated with TFH Group Policy, Helped BTLI Develop Business

Introduced BTLI's products on top-priority basis. In 2021, BTIB sold 20 products from BTLI (including long-term installment-premium protection-type life insurance products,

health insurance, US Dollar-denominated policies, mortgage life insurance, annuity insurance, personal injury insurance, and investment-linked insurance) and continued to conduct motivation campaigns in order to strengthen sales and marketing capacity.

(3) Held Education and Training Events, Sharpened Professional Skills.

Held insurance product education and training events, introduced professional insurance knowledge and customer service experience, used the Insurance Business Promotion Team, shared sales strategies for transformative insurance products, and improved the results of insurance business promotion efforts.

(4) Improved Risk Management, Legal Compliance, and Cyber Defense

Complied with risk management policies, conducted compliance-related operations, carried out personal data risk assessments and social engineering drills, and cyber security incident notification drills, coordinated with legislative action by adopting or amending relating internal rules to ensure safe business operations.

(5) Implemented Internal Control & Internal Audit Systems, Optimized Corporate Governance

To implement internal control and internal audit systems, BTIB amended internal audit-related rules and conducted both general and special audits in accordance with its annual audit plan in order to optimize its corporate governance mechanisms.

二、臺灣土地銀行股份有限公司

沿革

政府為配合在臺推行平均地權、耕者有其田等土地政策，由國庫撥充資本，並以日本勸業銀行在臺設置之臺北、新竹、臺中、臺南及高雄等五支店為據點，於 35 年 9 月 1 日成立「臺灣土地銀行」。74 年 5 月依銀行法第 52 條取得法人資格；87 年 12 月 21 日改隸國營；92 年 7 月 1 日改制為「臺灣土地銀行股份有限公司」（下稱臺灣土地銀行），93 年 5 月 21 日改制為股票公開發行公司。為擴大業務範疇，102 年 10 月 31 日轉投資成立「土銀保險經紀人股份有限公司」，嗣因配合政府鼓勵企業合併經營政策，於 109 年 1 月 1 日併入該行。

B. Land Bank of Taiwan

History

In line with the policy of equalization of land rights and land reform in Taiwan, the ROC government allocated capital from the national treasury and established the Land Bank of Taiwan by taking over the five branches of Nippon Kangyo Bank in Taipei, Hsinchu, Taichung, Tainan and Kaohsiung as its bases on September 1, 1946. In May 1985, The Land Bank of Taiwan obtained its juridical personality under Article 52 of the Banking Act. On December 21, 1998, it became a state-owned entity; on July 1, 2003, it was restructured into the Land Bank of Taiwan Co., Ltd., and it was transformed into a public company to prepare for initial public offering of stocks on May 21, 2004. To expand our business scope, the Land Bank of Taiwan has invested in the establishment of Land Bank of Taiwan Insurance Brokerage Co., Ltd. on October 31, 2013. Subsequently, as part of the government's policy to promote corporate mergers and acquisitions, it was incorporated into the Land Bank of Taiwan on January 1, 2010.

(一) 主要工作

臺灣土地銀行係政府指定唯一辦理不動產信用之專業銀行。組織系統如下：

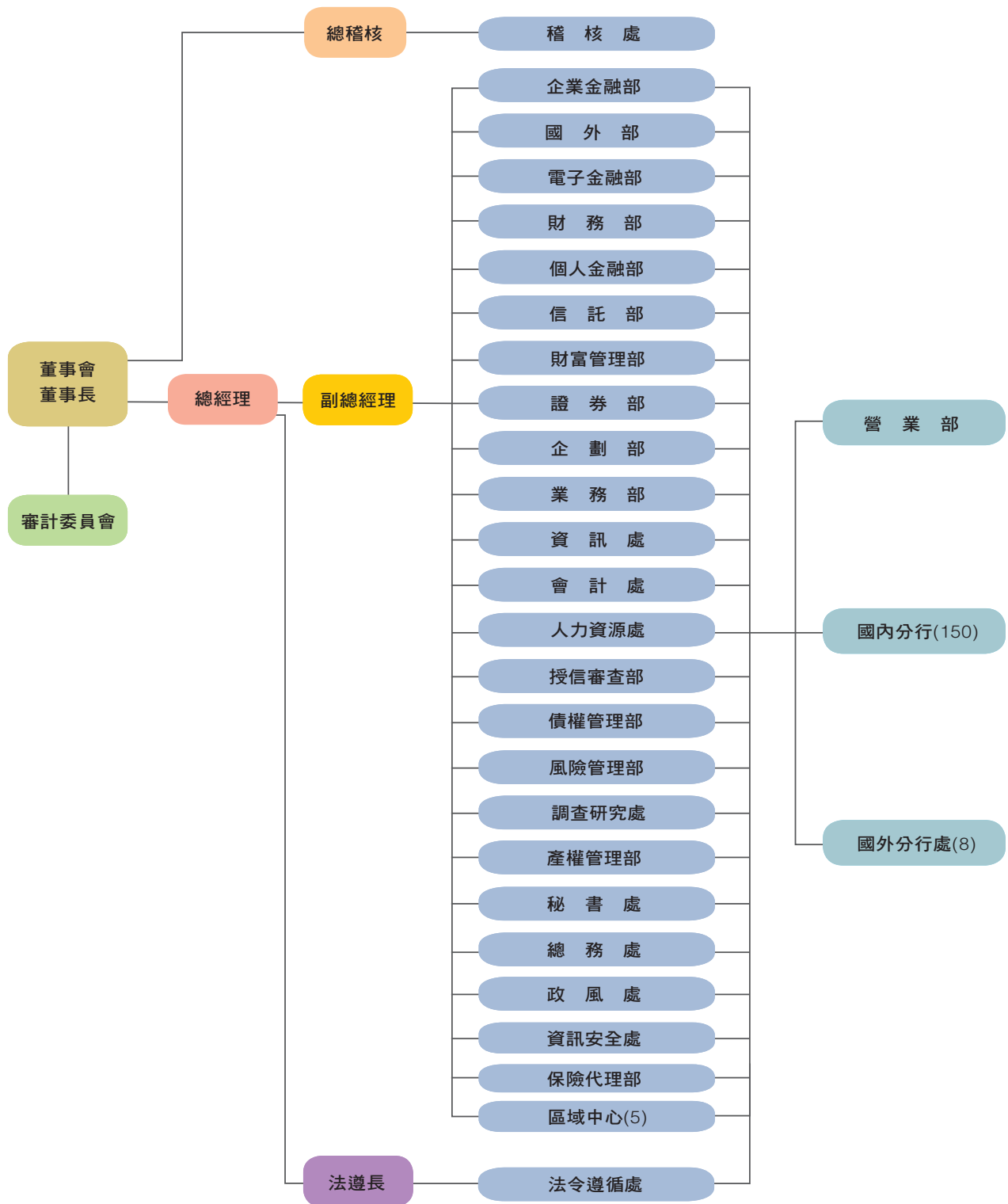


圖 30 臺灣土地銀行組織系統圖

1. Functions

The Land Bank of Taiwan is the only government-appointed bank specializing in real estate credits. The organizational system is as follows:

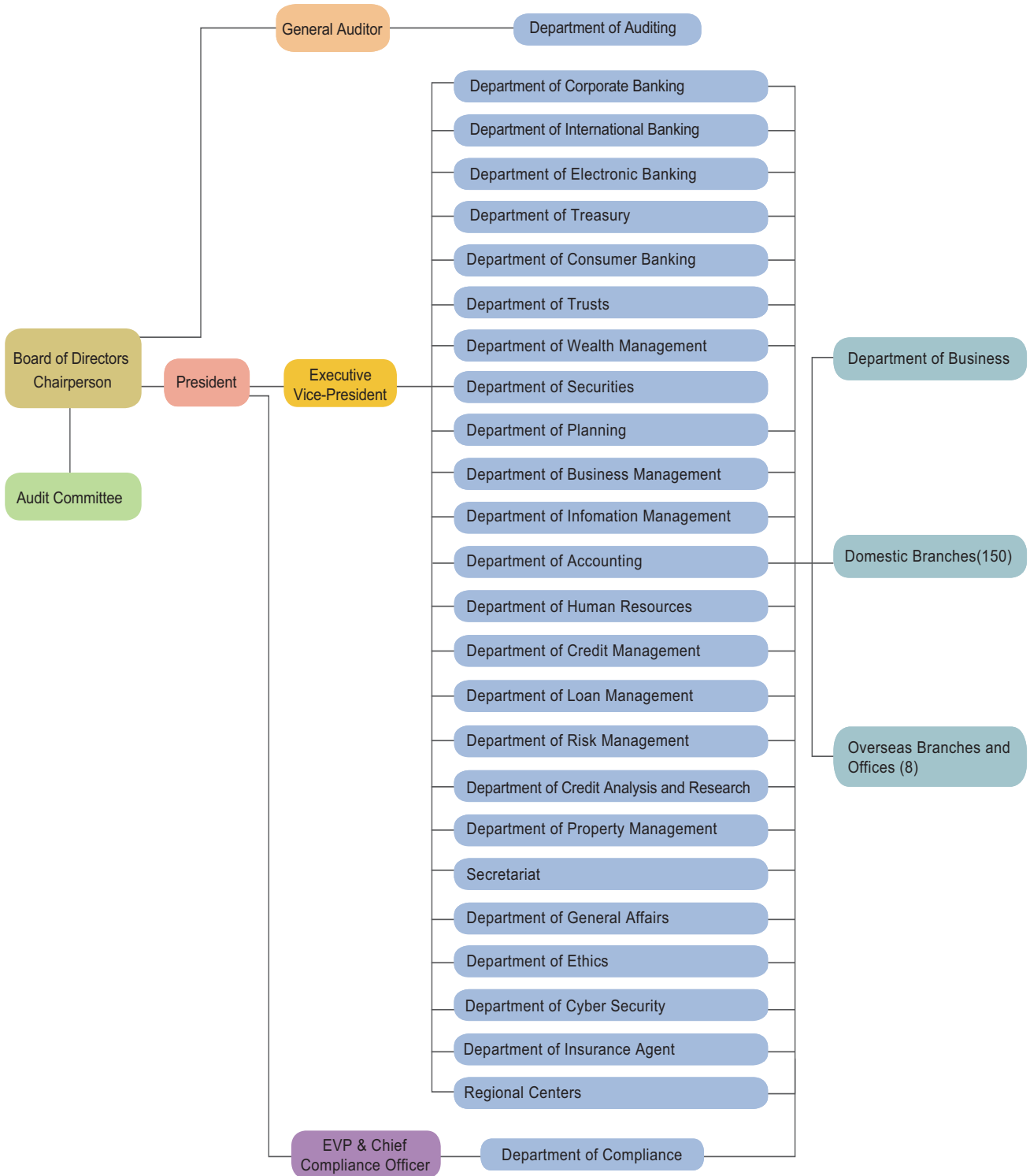


Chart 30 Organizational of the Land Bank of Taiwan

(二) 一年來重要業務概況

1. 存款業務

因應數位金融發展趨勢，積極推動各項線上服務，提供客戶多元化金融服務；強化存款結構、降低資金成本，結合企業授信、不動產信託業務，積極吸收活期性存款。截至 110 年底，總存款累計平均餘額為 2 兆 7,657 億元。

2. 企業金融

朝多元化發展，以擴大企業金融放款業務，全力配合政府加強推動綠色金融、五加二新創重點產業放款、扶植中小企業發展、都更危老業務、新南向政策目標國家授信、投資臺灣 3 大方案及各項紓困方案等政策性業務，並致力於主辦聯貸案件拓展，截至 110 年底，企業金融放款平均餘額 1 兆 1,066 億元。

3. 個人金融

積極辦理本部「公股銀行辦理青年安心成家購屋優惠貸款」及內政部「自購及修繕住宅貸款」等政策性住宅貸款業務，並持續以房屋貸款及消費性貸款為個人金融核心業務，截至 110 年底，個人金融放款平均餘額 1 兆 606 億元。信用卡收單業務除積極推展大型特店及深耕中小型特店外，並加強刷卡機功能及服務整合，持續導入台灣 Pay 信用卡行動支付。發卡業務除發行麟洋羽球認同卡外，廣續推展具電子票證功能之 JCB 一卡通聯名信用卡及「icash2.0 聯名鈦金卡」，以豐富信用卡產品線。

4. 信託業務

截至 110 年底計 19 檔保管基金，信託財產餘額 926.85 億元；不動產信託累計承作案件 5,607 件、信託財產餘額 2,154.35 億元。金融資產證券化案累計承作受託機構業務 30 件，運作中案件 1 件、信託財產餘額 62 億元；不動產證券化案累計承作受託機構業務 7 件，運作中案件 3 件、信託財產餘額計 536 億元，於擔任證券化受託機構及不動產信託業務均居領先地位。配合金管會信託 2.0「全方位信託」推動計畫，開辦社會宅樂齡託租養老、樂齡保全安養及預開式安養等信託，並與長照相關產業異業結盟，提供多元安養信託服務。

5. 財富管理業務

綜合運用各項業務資源，規劃符合客戶屬性之財富管理商品，並積極強化管理業務人員各項專業知能落實教育訓練，提供客戶投資理財諮詢及建議；配合政府政策推動，辦理理財說明會，協助客戶規劃資產配置。110 年度銀行保險業務實收保險費 99.51 億元，房貸壽險業務實收保險費 9.81 億元，信託投資有價證券業務承作量 458.39 億元。

6. 外匯業務

因應金融國際化趨勢，積極拓展外匯及國際金融業務。截至 110 年底，外匯業務承作量 929.98 億美元，其中進口業務量 140.29 億美元，占 15.08%；出口業務量 78.91 億美元，占 8.49%；匯兌業務量 710.78 億美元，占 76.43%。

7. 證券業務

因應電子金融商務發展，以虛實通路整合行銷策略，廣續發揮通路及客源優勢，積極推廣證券經紀及承銷業務，強化證券電子線上服務效能，提高證券服務便利性及彈

性，開發潛在客源及減少人工作業成本。結合企業金融資源，積極開發企金客戶之主、協辦 SPO（現金增資、可轉換公司債、國內普通公司債）等承銷業務，挹注營收及落實企金一條龍全方位服務。110 年度經紀業務營運量為 7,126.88 億元，證券承銷案件 38 件。

8. 數位金融

因應數位金融發展趨勢，持續開發新種數位化服務並強化各項電子通路服務功能。截至 110 年底，已提供線上投保、手機門號轉帳、台灣 Pay 紅利積點、台灣 Pay Line 官方帳號暨會員平臺及紅包平臺、無障礙網路銀行及無障礙 APP 之非約定轉帳功能、個人金融單一服務平臺、企業網路銀行新增企業統編轉帳、ATM 提供申請行動密碼服務及與異業合作提供約定連結存款帳戶付款（街口支付、一卡通 Money、icash Pay 及橘子支付）等多項數位金融服務，並優化行動銀行首頁、台灣 Pay「QR Code 支付」及數位存款帳戶申辦服務流程，打造更友善之金融環境。

9. 逾期放款

截至 110 年底，逾期放款金額為 26.74 億元、逾放比率為 0.12%、備抵呆帳覆蓋率為 1,395.04%，持續維持良好資產品質及低水位之逾放比率。

10. 保險代理業務

為迎合數位金融發展趨勢，開辦網路投保業務，提供網銀客戶更便捷投保方式，創造遠距商機。順應保險市場趨勢，適時引進具競爭力商品，厚實保險商品多元化。配合政府政策，持續推廣微型保險及小額終老保險，善盡企業社會責任。110 年度新增保險專案商品計 28 檔。

11. 財務收支及獲利能力分析

隨時掌握國內、外金融市場資金狀況及利率行情，配合政府貨幣政策，審酌市場資金狀況，調整土地銀行牌告利率，適時反映資金供需，擴大存放利差，增裕盈收。110 年度營業總收入 486.68 億元、營業總支出 354.27 億元、稅前淨利為 132.41 億元。110 年度稅前資產報酬率 0.41%、稅前權益報酬率 7.34%、稅前淨利率 27.49%、稅前每股盈餘 1.54 元。

2. Major Improvements in 2021

a. Deposit Business

In response to the trend of digital finance, the Land Bank of Taiwan actively promoted various online services to provide diversified financial services to customers; strengthened its deposit structure, reduced capital costs, and actively absorbed demand deposits by combining corporate credit and real estate trust business. By the end of 2021, the accumulated average balance of total deposits was NT\$2,765.7 billion.

b. Corporate Banking

The Land Bank of Taiwan diversified its services to expand its corporate finance and lending business operations, and was fully committed to aligning with the government's efforts in promoting green finance, lending to 5 plus 2 innovative industries, assistance

with the development of small and medium enterprises, reconstruction of urban unsafe and old buildings, lending by domestic banks to enterprises in target countries of the New Southbound Policy, three major programs for investing in Taiwan and various relief packages. Moreover, it was also dedicated to the expansion of its syndicated loan services. The average balance of corporate finance lending at the end of 2021 stood at NT\$1,106.6 billion.

c. Personal Banking

We are actively engaged in policy-based residential loan business such as the MOF State-owned Banks' Preferential Housing Loans for Young People" and the Ministry of Interior's "Home Purchase and Renovation Loans," and remain focused on housing loans and consumer loans for our personal banking business, with an average balance of NT\$1,060.6 billion in personal banking lending by the end of 2021. The credit card acquiring business not only expanded into large scale merchants, but also further developed small and medium sized merchants, and strengthened the integration of card machine functions and services, and continued to introduce Taiwan PAY credit card mobile payment. In addition to the issuance of the Lin-Yang Badminton Affinity Card, the card issuance business continued to roll out the JCB iPASS Co-branded Card and the icash 2.0 Co-branded Titanium Card with e-ticket function to enrich the credit card product line.

d. Trust Business

As of the end of 2021, we had 19 custodian funds with a balance of NT\$92.685 billion in trust estate, and a cumulative total of 5,607 real estate trust cases with a balance of NT\$215.435 billion in trust estate. Our financial asset securitization business had a cumulative total of 30 trustee assignments, with one case in operation and a balance of NT\$6.2 billion in trust estate; our real estate securitization business had a cumulative total of seven trustee assignments, with three cases in operation and a balance of NT\$53.6 billion in trust estate, leading both the securitization trustee and real estate trust businesses. In collaboration with the Financial Supervisory Commission's Trust 2.0 "The Promotion Plan for Full-function of Trust Services," the Land Bank of Taiwan has provided a full range of trust services for the elderly, including social housing trusts for senior citizens, ageing security trusts and pre-arranged trusts, and it has formed an alliance with other long-term care industries for the provision of diverse care and trust services.

e. Wealth Management

By utilizing all our business resources, we mapped out wealth management products to meet our clients' needs. We also actively strengthened the specialist knowledge and implement the training for our financial management staff to offer advice and recommendations to our clients regarding investment and wealth management, and organized explanatory sessions on money management in tandem with the government's policies to assist our clients in

asset allocation planning. Bancassurance business received premiums of NT\$9.951 billion, housing and life insurance business received premiums of NT\$981 million, and securities investment trust business had a commitment of NT\$45.839 billion in fiscal 2021.

f. Foreign Exchange

In view of the trend of financial globalization, we have actively expanded our foreign exchange and international finance business. As at the end of 2021, the volume of foreign exchange business was US\$92.998 billion, of which US\$14.029 billion (15.08%) was for imports, US\$7.891 billion (8.49%) was for exports, and US\$71.078 billion (76.43%) was for foreign exchange.

g. Securities Business

In response to the development of electronic financial services, the Land Bank of Taiwan will proactively promote its securities brokerage and underwriting business through an integrated marketing strategy of virtual and real channels and will continue to leverage its strengths in channels and customer sources, further strengthening the effectiveness of its online securities services, enhancing the convenience and flexibility of securities services, and developing potential customers and reducing labor costs. By combining corporate finance resources, we have been developing underwriting business for corporate finance clients, such as hosting and co-hosting SPO (cash capital increase, convertible bonds, and domestic ordinary corporate bonds) to boost revenue and implement one-stop services for corporate finance. The turnover of brokerage business in fiscal 2021 was NT\$712.688 billion, and there were 38 securities underwriting cases.

h. Digital Banking

To cope with the development of digital finance, we continued to develop new digital services and enhance the functions of various electronic channels. As of the end of 2021, we provided online insurance, mobile phone bill payment transfer, Taiwan Pay bonus points, Taiwan Pay Line official account and membership platform and red envelope platform, non-designated transfer function for barrier-free internet banking and barrier-free apps, single service platform for personal banking, new corporate money transfer using a Unified Business. No. for corporate internet banking, mobile password application service for ATMs, and designated linked deposit account payment (Jkopay, iPass Money, icash Pay and Gama Pay) in cooperation with other industries. In addition, we created a more friendly financial environment by optimizing the mobile banking home page, Taiwan Pay "QR Code Payment" and digital deposit account application process.

i. Overdue Loans

As at the end of 2021, the amount of overdue loans was NT\$2,674 million, the NPL ratio was 0.12% and the allowance for doubtful debts coverage was 1,395.04%, maintaining a good quality of assets and a low NPL ratio.

j. Insurance Agency Business

To address the development of digital finance, we launched online insurance services to provide internet banking customers with a more convenient way to take out insurance policies and create remote business opportunities. In line with the trend of the insurance market, we introduced competitive products in a timely manner to enhance the diversification of insurance products. In tandem with government policies, we have consistently promoted micro-insurance and petty life insurance to fulfill our corporate social responsibility, with totally 28 new insurance products rolled out in 2021.

k. Analysis of Financial Income/Expenditure and Profitability

We kept up with the capital situation and interest rates in the domestic and overseas financial markets, and in line with the government's monetary policy, we reviewed the capital situation in the market and adjusted the interest rates posted and reported by the Land Bank of Taiwan to reflect the supply and demand of capital in a timely manner, widened the deposit spread and increased profitability. For fiscal 2021, total operating revenues were NT\$48,668 million, total operating expenses were NT\$35,427 million, and net income before tax was NT\$13,241 million; pre-tax return on assets was 0.41%, pre-tax return on equity was 7.34%, pre-tax profit margin was 27.49%, and pre-tax earnings per share was NT\$1.54.

三、中國輸出入銀行

沿革

中國輸出入銀行(下稱輸銀)依據「中國輸出入銀行條例」於 68 年 1 月 11 日成立，為國營之輸出入信用專業銀行，受本部督導，並受金管會管理，成立宗旨為「促進出口貿易，發展經濟」，經營願景為「強化貿易金融，協助對外貿易」。

輸銀配合政府經貿政策，提供融資、保證及輸出保險，協助廠商拓展對外貿易與海外投資，並增進國際合作，肩負我國經濟穩定與發展之重要任務。為協助企業出口，提供出口授信與輸出保險服務，陸續在高雄、臺中、新竹及臺南設立分行，另設有國際金融業務分行及於泰國曼谷設立代表人辦事處。捷克布拉格代表人辦事處於 111 年 2 月 17 日獲捷克國家銀行 (CNB) 核准，印尼雅加達代表人辦事處亦於 111 年 4 月 26 日獲印尼金融服務管理局 (OJK) 核准，輸銀刻積極推動海外代表人辦事處開幕籌備事宜。

C. Export-Import Bank of the Republic of China

History

Export-Import Bank of the Republic of China (Eximbank) was established on January 11, 1979 under the Statute of The Export-Import Bank of the Republic of China Act. As a state-owned specialized export and import financial institution, which is supervised by the MOF and administered by the Financial Supervisory Commission, Eximbank's mission is "to promote export and import trade and develop the economy," and its business vision is "to strengthen trade finance and assist external trade."

The main objective of Eximbank is to support government economic and trade policies by providing loans, guarantees, and export credit insurance to help enterprises expand external trade and overseas investments and increase international cooperation to maintain the steady and continuous development of the ROC economy. In order to assist enterprises to export, Eximbank provides export credit and export credit insurance services, and successively establishes branches in Kaohsiung, Taichung, Hsinchu and Tainan, as well as Offshore Banking Unit. Eximbank established a representative office in Bangkok, Thailand in 2015. The Czech representative office in Prague and the Indonesia representative office in Jakarta have been approved by the Czech and Indonesian authorities on February 17, 2022 and April 26, 2022 respectively. Eximbank is currently promoting preparations for the opening of the relevant representative offices.

(一) 主要工作

1. 提供各項融資業務，強化企業拓展服務貿易優勢及競爭力。
2. 推廣輸出保險，協助廠商規避貿易風險。
3. 推動各項保證業務，協助我國業者爭取海內外商機。
4. 辦理轉融資業務，鼓勵國外進口商購買我國商品。
5. 辦理各項業務支援新南向政策，協助企業布局海外市場。
6. 配合政府經貿與金融政策，提供我國企業更具競爭力之授信條件。
7. 其他有關輸出入銀行事項。

1. Functions

- a. Provide various credit services to strengthen enterprises' advantages and competitiveness in expanding service trade.
- b. Pressing ahead with export credit insurance service to assist manufacturers to avoid trade risks.
- c. Promote various guarantee businesses to assist domestic enterprises to strive for domestic and overseas business opportunities.
- d. Relending Facility is to encourage foreign importers to purchase Taiwanese commodities.
- e. Implementation of the New Southbound Policy through various financial services to assist domestic enterprises in global layout.
- f. Provide domestic enterprises competitive credit in line with government economic policies.
- g. Other Export-Import Bank affairs.

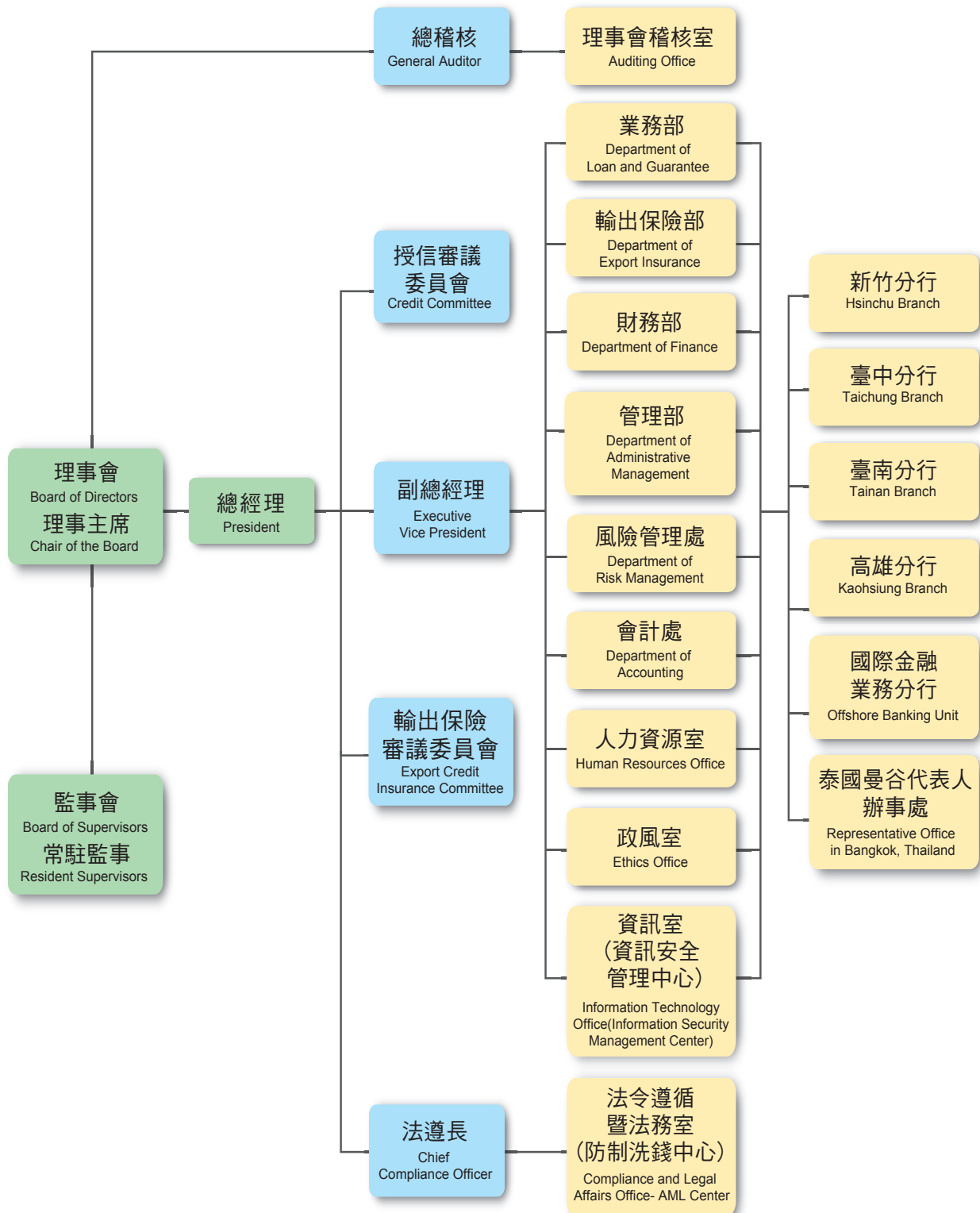


圖 31 中國輸出入銀行組織系統

Chart 31 Organization of the Export-Import Bank of the Republic of China

(二) 一年來重要業務概況

1. 110 年度放款業務平均餘額為 1416.28 億元，較 109 年度增加 2.11%；保證業務承做為 280.69 億元，較 109 年度增加 5.92%；輸出保險之保險金額為 1,750.5 億元，較 109 年度成長 9.08%。
2. 配合政府推動新南向政策，110 年度輸銀新南向業務承作情形為貸款核准金額 328.92 億元(含轉融資)、保證核准金額 36.51 億元及輸出保險承保金額 308.68 億元；另依行政院「新南向政策工作計畫」所訂關鍵績效指標，貸款、保證及輸出保險業務達成率分別為 103.38%、100.47%、116.26%，積極達成政策目標。
3. 為擴大協助廠商，透過經濟部「強化貿易金融貸款方案」，由該部推廣貿易基金(下稱推貿基金)提供 60 億元資金，供輸銀辦理各項出口貸款。執行期間自 105 年 1 月 1 日起至 114 年 12 月 31 日止。截至 110 年底，計核貸 60 件，服務廠商 59 家，核貸金額折合約 59.53 億元，預估可帶動出口值達 178.58 億元。
4. 配合政府經貿政策與市場需求，持續與全球信譽良好之銀行建立轉融資合作關係，透過授予國內外金融機構信用額度，供其轉貸予國外進口商向我國購買產品，可加強我國出口產品於國際市場之競爭力。截至 110 年底，合作銀行涵蓋美洲、歐洲、大洋洲、非洲及亞洲 76 家金融機構，授予轉融資額度 8.69 億美元。
5. 為因應國際貿易演進、廠商需求並強化資產品質，輸銀針對金融機構專案開發新商品—「全球通帳款承購保險」及「信用狀買斷保險」，透過該 2 項保險以商業銀行為被保險人，擴大與商業銀行合作關係。110 年度輸銀與金融機構合作推廣輸出保險金額計 140.13 億元，較 109 年同期成長 33.82%。
6. 持續執行經濟部國際貿易局「加強輸出保險準備計畫」專案，推貿基金核定提供 1 億元資金，提供廠商具競爭力之輸出保險費率及保險徵信費。110 年度該計畫項下計承保金額為 689.28 億元，較 109 年度成長 3.64%。降低出口廠商之負擔，協助廠商拓展貿易。
7. 截至 110 年底，輸銀已與 21 國之官方輸出信用機構簽訂合作協議；另與日本及瑞典簽訂再保險合約，期以協助我國廠商拓展全球市場。
8. 為協助受疫情影響之企業渡過難關，截至 110 年底協助企業辦理「義氣相挺」紓困方案之貸款核准金額達 706.39 億元，核准件數 549 件；輸出保險承保金額達 262.43 億元，承保件數 5,668 件，並於金管會舉辦「獎勵本國銀行加速辦理紓困振興貸款方案」評比項目中，第一期及第二期均榮獲行政院長頒發「公辦紓困授信餘額占授信總餘額比率」第一名之表揚。
9. 為擴大籌措資金對象及節省籌資成本，委請惠譽國際信用評等公司(FitchRatings)辦理信用評等。長短期信用評等分別為「AA」及「F1+」，展望穩定，為國內銀行中獲得債信等級最佳銀行。輸銀身為我國唯一國營輸出入信用專業銀行，信用評等與我國主權評等相同等級，顯示輸銀債信極佳及履約能力極強。
10. 訂定永續發展實務守則，設置跨部門且直屬理事會之永續發展委員會，以確保輸銀未來在環境、社會和企業治理執行策略方針及目標，協助輸銀進行橫向溝通，確保管理措施的設置與推動，優化輸銀營運體質。

11. 自 110 年起參考國際準則及金管會之相關指引，編製永續報告書，且通過第三方驗證單位驗證，並已於 110 年 11 月底於輸銀網站發布 109 年永續報告書。

2. Major Improvements in 2021

- a. Eximbank's average loans outstanding in 2021 was NT\$141.628 billion, an increase of 2.11% from 2020, and guarantees totaled NT\$28.069 billion, an increase of 5.92% from 2020. The insured amount of export credit insurance was NT\$175.050 billion, a year-on-year growth rate of 9.08%.
- b. Eximbank has cooperated with the government to promote the New Southbound Policy. In 2021, for Eximbank's services under the new southbound policy, the loans approved amounted to NT\$32.892 billion (including the relending business), the amount of guarantee approved amounted to NT\$3.651 billion, and the amount of export credit insurance provided reached NT\$30.868 billion. In addition, in accordance with the key performance indicators set by the Executive Yuan's New Southbound Policy Work Plan, the achievement rate of the loan business was 103.38%, the guarantee business 100.47%, and 116.26% for export credit insurance. Therefore, Eximbank has actively achieved the policy targets.
- c. To assist enterprises further, Eximbank has applied NT\$6 billion fund from the Ministry of Economic Affairs under the "Strengthening Trade Finance Loan Program" to support various Eximbank export credit services. The implementation period of the Program is from January 1, 2016 to December 31, 2025. In 2021, 60 loans were approved, 59 enterprises serviced and total amount of loan approved was NT\$5.953 billion, the export value estimated to grow by NT\$17.858 billion.
- d. In line with the government's economic and trade policies and market demand, Eximbank has continued to establish relending relations with reputable banks around the world. By granting credit facilities to domestic and foreign financial institutions for them to relend foreign importers to purchase products from Taiwan, this serves to strengthen the competitiveness of our country's export products in the international market. As of the end of 2021, the cooperative banks include a total of 76 financial institutions in the Americas, Europe, Oceania, Africa, and Asia, with a total granted credit line of US\$869 million.
- e. In response to the upgrade of international trade, businesses' needs, and the enhancement of asset quality, Eximbank has developed new products for financial institutions as policyholders, called "GlobalSure Credit Insurance for Factoring Business" and "L/C Insurance for Forfaiting Business." Through the two products, Eximbank is able to strengthen the mutual cooperation relationship with commercial banks. In 2021, Eximbank collaborated with financial institutions to promote export credit insurance, which totaled NT\$ 14.013 billion, an increase of 33.82% from last year.
- f. Continued to implement the "Strengthened Export Credit Insurance Preparation Program" launched by the Bureau of Foreign Trade. The Trade Promotion Fund approved and provided

manufacturers with competitive price on export credit insurance premium and credit checking fees. In 2021, the total insured amount under this program was NT\$68.928 billion, an increase of 3.64% compared with 2020. It alleviated the burden on exporters and help businesses to expand their trade.

- g. As of the end of 2021, Eximbank had signed cooperation agreements with export credit institutions in 21 countries around the world, and signed reinsurance contracts with Japan and Sweden, with a view to assisting Taiwanese businesses in expanding into the global market.
- h. To help companies affected by the severe pandemic get over the difficulties, as of the end of 2021, the loan amount approved under the “Got Your Back” relief program to assist enterprises reached NT\$70.639 billion, and the number of export loan cases approved reached 549. The insured amount of export credit insurance reached NT\$26.243 billion, and the number of insurance cases processed was 5,668. In the evaluation program of “Rewards for Domestic Banks to Accelerate the Process of Bailout Loan Programs” organized by the Financial Supervisory Commission, Eximbank was awarded the first prize of “Bailout Credit Balance to Total Credit Balance Ratio in the Public Sector” in the first and second term by the Premier of the Executive Yuan.
- i. In order to expand funding source and save funding cost, Eximbank commissioned Fitch Ratings for credit rating. Fitch affirmed the Eximbank’s Long-Term and Short-Term Issuer Default Ratings (IDR) at AA and F1+ with outlook accorded as Stable. The results was the highest IDR Rating among all banks in Taiwan. Eximbank was given the IDR rating aligned with Taiwan’s sovereign rating, which shows that the Bank has strong creditworthiness and high capability of honoring its debts.
- j. Eximbank has formulated the “Sustainable Development Best Practice Principles” for its governance structure for sustainability development. Eximbank also set up a cross-departmental ESG committee which is directly under the Board of Directors to ensure Eximbank’s future ESG implementation strategies and goals. It also assists Eximbank in conducting horizontal communication, ensures the set up and promotion of management measures, and optimizes Eximbank’s operational constitution.
- k. Starting from 2021, Eximbank has referred to the international regulations and relevant guidelines of the Financial Supervisory Commission to compile its sustainability report, which will be verified by a third-party certification agency. The 2020 ESG Report is announced on Eximbank’s website at the end of November 2021.

四、臺灣菸酒股份有限公司

沿革

臺灣省專賣事業起源於日據時代，民國前 11 年 1 月臺灣總督府將原有臺灣製藥所、臺灣鹽務局及臺灣樟腦局合併成立「臺灣總督府專賣局」。臺灣光復前之專賣品計有香菸、酒類、鴉片、食鹽、樟腦、火柴、石油及度量衡 8 項。

34 年臺灣光復後，臺灣省行政長官公署決定繼續實施專賣制度，改組為「臺灣省專賣局」，業務範圍縮小為菸、酒、樟腦、火柴、度量衡 5 項。36 年改組為「臺灣省菸酒公賣局」，直接隸屬臺灣省政府，專賣業務縮減為菸、酒、樟腦 3 項，40 年修正組織規程，改隸臺灣省政府財政廳，57 年樟腦專賣業務終止，業務僅保留菸及酒 2 項。

依據臺灣省政府功能業務與組織調整暫行條例，臺灣省菸酒公賣局自 88 年 7 月 1 日起改隸本部。因應國際化、自由化，政府研議廢除菸酒專賣，開放菸酒產製，先後公布菸酒管理法及菸酒稅法，自 91 年 1 月 1 日廢止專賣制度，菸酒回歸稅制。

91 年 5 月 15 日制定公布臺灣菸酒股份有限公司條例，91 年 7 月 1 日臺灣菸酒公賣局改制為臺灣菸酒股份有限公司，由政府擁有百分之百股權，94 年 1 月 11 日申請成為公開發行公司。

D. Taiwan Tobacco and Liquor Corporation

History

The Taiwan provincial monopoly business was started during the time of the Japanese occupation. The Taiwan Governor's Office merged its Taiwan Pharmaceutical Factory, Taiwan Salt Bureau, and Taiwan Camphor Bureau in 1901 into the "Monopoly Bureau of the Taiwan Governor's Office". There were eight monopolized items before the retrocession of Taiwan, including cigarettes, liquor, opium, salt, camphor, matches, petroleum, and the standardization of weights as well as measures.

After the retrocession of Taiwan in 1945, the Taiwan Government Executive Administration Office continued the monopoly system by establishing the "Taiwan Provincial Monopoly Bureau". The number of monopolized goods was reduced to five: tobacco, liquor, camphor, matches, and standardized weights and measures. In 1947, the Taiwan Provincial Government brought the Bureau directly under its authority by a re-organization which formed the "Taiwan Tobacco and Wine Monopoly Bureau". At this time, the number of monopolized items was reduced to three: tobacco, liquor, and camphor. After the statutes were amended in 1951, the bureau was placed under the supervision of the Finance Department of the Taiwan Provincial Government. After this,

the monopolized items of the Taiwan Tobacco and Wine Monopoly Bureau were further reduced to tobacco and liquor only, when the camphor business ended in 1968.

In accordance with the “Temporary Regulations of the Taiwan Provincial Government's Functions, Business and Organization”, the Taiwan Tobacco and Wine Board was reformed, and has been supervised by the MOF since July 1, 1999. In order to prepare for internationalization and liberalization, the government decided to abolish the monopoly system of tobacco and liquor products, and free the manufacture of tobacco and liquor. Accordingly, the government enacted the Tobacco and Liquor Management Law and the Tobacco and Liquor Tax Law, two laws which took effect on January 1, 2002. Thus, the monopoly system was eliminated, and free production of tobacco and liquor began.

The Taiwan Tobacco and Liquor Corporation Act was enacted and promulgated on May 15, 2002. The name of the Board was subsequently changed to Taiwan Tobacco and Liquor Corporation (TTL) on July 1, 2002. The equity of TTL is 100% owned by the government. It applied to become a public company on January 11, 2005.

(一) 主要工作

經營國內與國際菸酒事業，及投資或經營菸酒相關業務。

1. Functions

The scope of business of the TTL includes domestic and international tobacco and alcohol business. The TTL may invest and engage in the business related to its main scope of business.

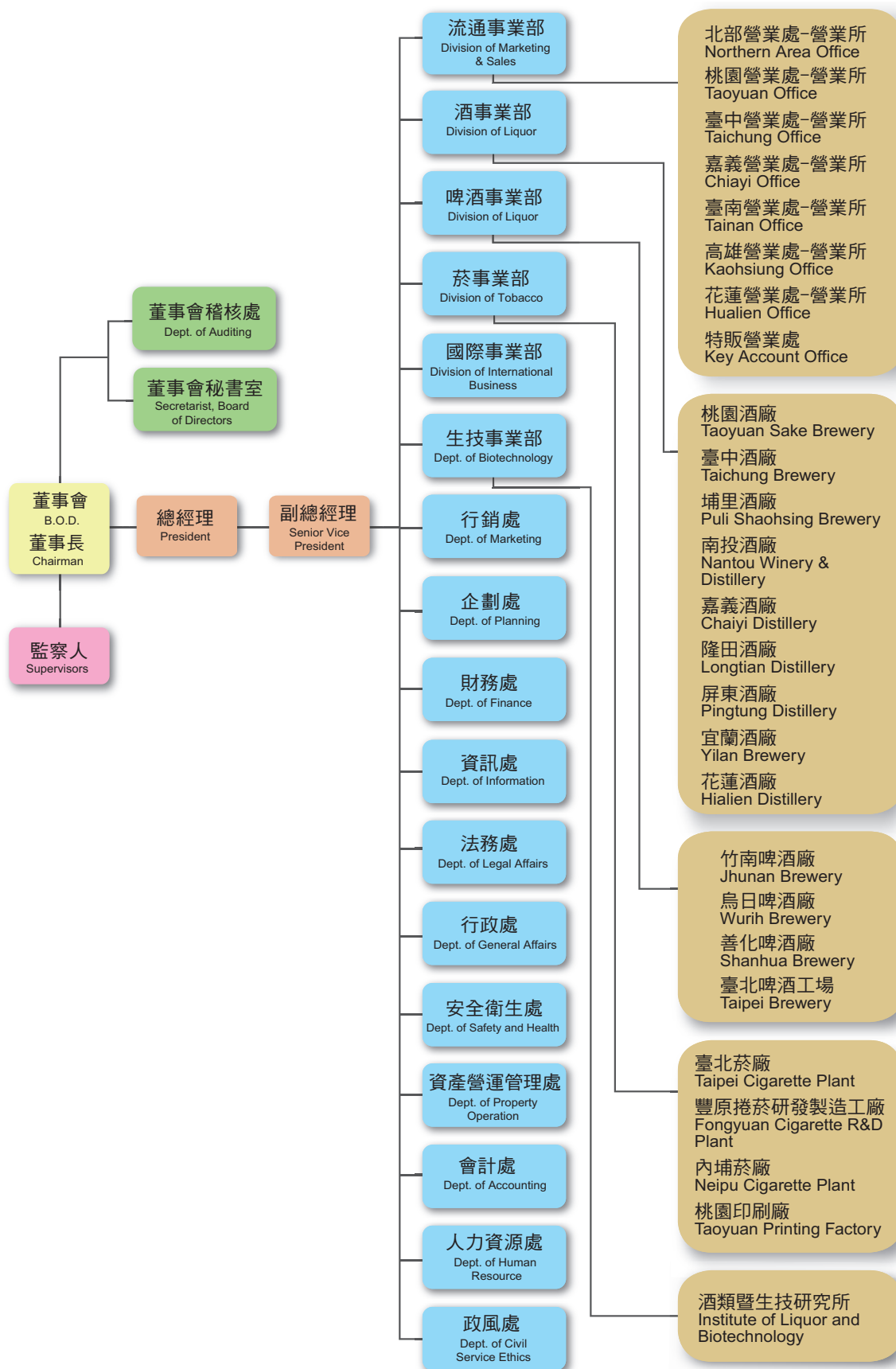


圖 32 臺灣菸酒股份有限公司組織系統

Chart 32 Organization of the Taiwan Tobacco and Liquor Corporation

(二) 一年來重要業務概況

1. 研發新產品
 - (1) 菸類產品：積極研發新型菸品及儲備產品，爭取商機。
 - (2) 酒類產品：推出 OMAR 威士忌多款禮盒及紀念酒，如「PX 桶 - 祈福系列限量款」、「OMAR 威士忌風味桶」；另運用臺灣在地特色元素，以山櫻花開發「花自慢清酒」、杜松子及馬告開發「極 -CRAFT」琴酒。
 - (3) 啤酒類產品：推出年輕化清爽型「少年狼」啤酒；結合東京奧運熱潮，推出金牌啤酒「麟洋配限量罐」；為應酒駕罰則趨嚴，推出無酒精啤酒風味飲料「烈日芒果冰茶」及「星月荔枝烏龍」；另開發多款通路限定差異化口味啤酒，提供消費者多元選擇。
 - (4) 生技產品：推出「VINATA 升級版密集美白乳液及精華液」、「黑麥汁升級版」及客製化產品。
 - (5) 非菸酒類產品：推出「台酒漫煮食光 - 紹興香蔥拌麵」、「台酒麵攤 - 椒蔥純釀烏醋風味乾麵」等泡麵，及多款年節禮盒新品。
2. 因應疫情宅經濟，積極優化電子商務平臺，販售宅料理、餅乾、泡麵及保健清潔用品等，並引進多元小量商品，110 年網路營收較上年成長 50%；另導入行動支付服務，提升消費者購貨便利性。
3. 積極拓展海外市場，聚焦 OMAR 過桶威士忌、果味啤酒及酒香泡麵等利基產品行銷，藉由參與國際競賽，提升品牌國際知名度。
4. 持續推動觀光酒廠風華再現改造計畫，110 年配合政府振興五倍券政策，辦理台酒振興五倍券三重享活動，創造觀光人潮帶動營收。
5. 完成建置嘉義酒廠速食麵及調理包工場及善化啤酒廠化粧品工場，以彈性因應市場供需，並提高產能及人力利用率。
6. 110 年對外招募新進人員 288 名，並辦理專業課程及師徒制計畫傳承重要技術。
7. 配合政府「活化國有資產」政策，積極辦理「台北啤酒工場」及「花蓮酒廠」土地開發案。
8. 朝企業永續發展目標邁進，推動環保、節能減碳及職業安全等措施，提升企業形象。
9. 配合政府防疫需要，調整酒廠產線全力生產防疫酒精，110 年防疫酒精營收約 6.5 億元，較上年成長 2%。
10. 為優化銷售組織，推動商物流營運模式檢討，逐步整併營業單位朝商、物流分離，藉由集中開單、倉儲運輸及商化人員配置與分工，提升營運效率。

2. Major Improvements in 2021

a. Developed New Products

- (1) Tobacco products: Actively developed new tobacco products and reserves so as to seize more business opportunities.
- (2) Alcoholic products: Introduced various OMAR whisky gift sets and commemorative editions, such as the “PX Barrel – Blessing Series Limited Editions” and the “OMAR Whiskey Barrel”. In addition, the TTL used indigenous Taiwan ingredients, such as the Taiwan cherry, Juniper berry, and maqaw, to create the “Floral Romance Sake” and the “Extreme-CRAFT” gin.
- (3) Beer products: Introduced a youthful light beer, the “Young Wolf.” Riding on the popularity of the Tokyo Olympics, the TTL also introduced the gold medal “Lin Yang Limited Edition” beer. Because the penalty for drunk driving is becoming increasingly severe, the TTL has introduced different flavors of alcohol-free beverages, such as the “Sunny Mango Iced Tea” and “Starlight Lychee Oolong Tea.” In addition, the TTL has developed a variety of sales channels to provide consumers with a diverse choice of limited edition beers.
- (4) Biotechnology products: Introduced the “VINATA intensive whitening lotion and serum”, “Improved malt drink”, and other customized products.
- (5) Non- alcoholic or tobacco products: Introduced the “TTL Slow Cooking – Shaoshing and Scallion Flavored Instant Noodles”, “TTL Noodle Stand – Pepper Scallion and Vinegar Flavored Dry Noodles”, and other seasonal gift sets.

b. Actively optimized the e-commerce platform to adapt to the stay-at-home economy due to the pandemic, on which prepared stay-at-home food, cookies, instant noodles, and health and cleaning products were sold. Products in small quantities were also introduced. Revenue from online sales in 2021 increased by 50% compared to the previous year (2020). Mobile payment service was also introduced to make it more convenient for consumers.

c. Actively expanded overseas markets with a focus on marketing niche products, such as OMAR cask finished whisky, fruit flavored beer, and instant noodles with wine sauce. Increased brand visibility globally by participating in international competitions.

d. Plan to Revitalize and Restore the Elegance and Glory of the Nantou Tourist Distillery. The TTL held triple discount activities to encourage the use of quintuple stimulus vouchers in 2021. The event attracted a large number of tourists and increased revenue.

e. Completed the construction of the instant noodle and food factory in Chiayi Distillery and the cosmetic factory in Shanhua Brewery to adapt to supply and demand in the market while

- increasing production capacity and manpower utilization rate.
- f. In 2021, 288 new employees were recruited. Professional courses and the master-apprentice technology learning program were offered.
 - g. Actively conducted the land development projects concerning the Taipei Beer Factory and Hualien Distillery to comply with the government policy on state-owned asset revitalization.
 - h. Worked toward the goal of corporate sustainable development and promoted the environmental protection, energy-saving and carbon reduction, and occupational safety measures to improve corporate image.
 - i. Adjusted production lines of distilleries to put all effort into the manufacturing of anti-pandemic alcohol, so as to meet the needs of the government for pandemic prevention. In 2021, revenue from the sale of anti-pandemic alcohol was approximately NT\$650 million, which increased by 2% compared to the previous year (2020).
 - j. Promoted the discussion about business logistics operating models and gradually combined business units to divide them into business and logistics groups, so as to optimize the sales organization. Increased operational efficiency through centralized billing, warehousing and transportation, as well as the allocation of merchandizers and division of labor among them.

五、財政部印刷廠

沿革

財政部印刷廠成立於 38 年 3 月，原名「臺灣省政府印刷廠」，隸屬臺灣省政府秘書處，88 年 7 月 1 日起因「精省」改隸財政部，並更名為「財政部印刷廠」。

E. Printing Plant, MOF

History

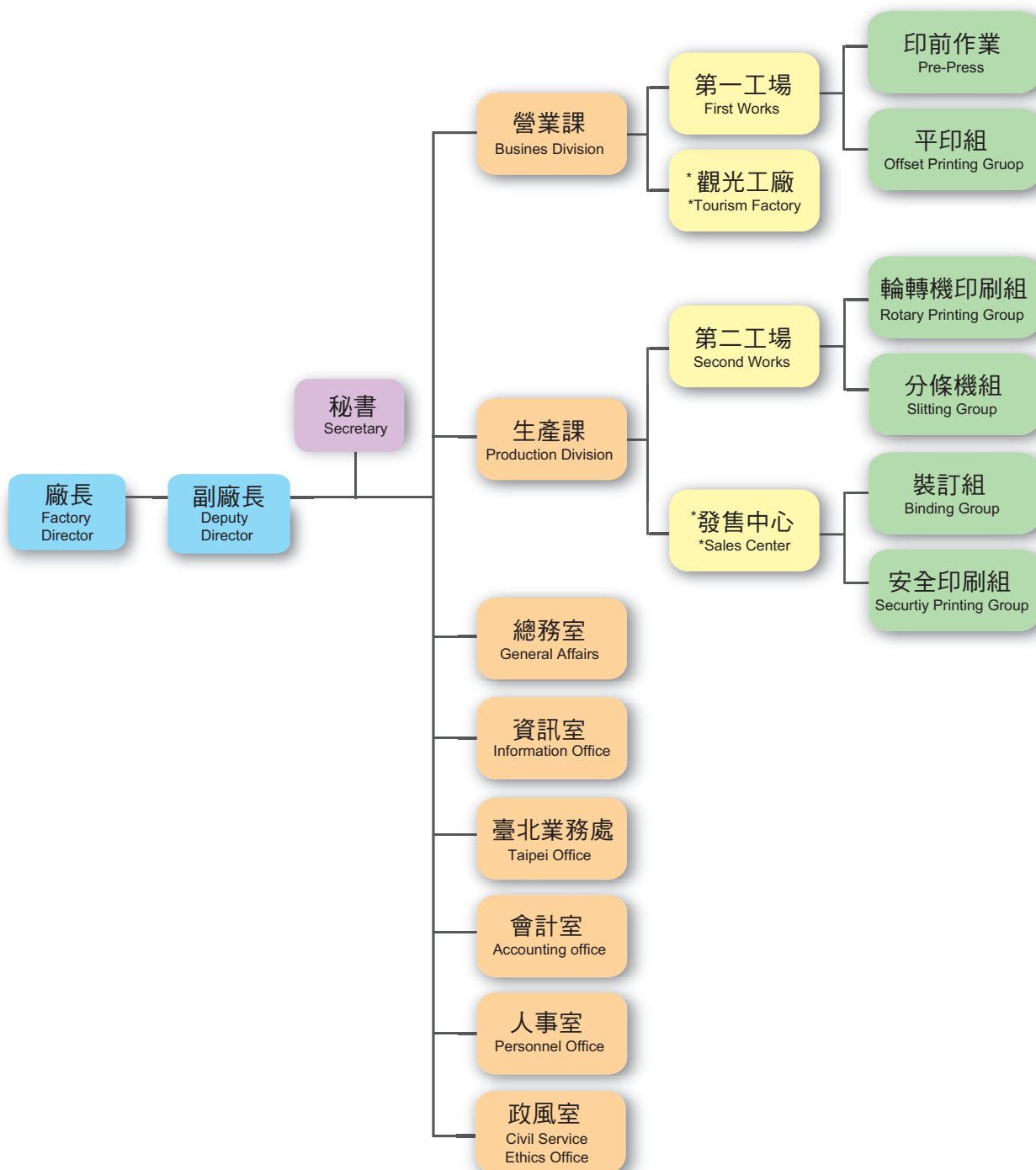
The Printing Plant, MOF, was established in March 1949, with the original name of “The Printing Plant, Taiwan Provincial Government,” and it was subject to the Secretariat of the Taiwan Provincial Government. Since July 1, 1999, due to “The Simplification Policy of Taiwan Province,” the plant was transferred to be under the MOF and renamed as “The Printing Plant, MOF” thereafter.

(一) 主要工作

1. 統一發票之印製、發售及兌獎業務。
2. 公報、書刊、表籍、帳冊、票據、稅票、證券之印製。
3. 刮刮樂、防偽產品之印製及管控。
4. 無酸檔案卷夾設計及製作。
5. 客製化文創商品之設計、開發及印製。
6. 臺灣印刷探索館觀光工廠經營。
7. 資訊防偽印刷服務及客製化系統開發。

1. Functions

- a. Printing and selling of uniform invoices and redemption of uniform invoice prizes.
- b. Printing of gazettes, books, forms, account books, notes, tax stamps, and securities.
- c. Printing and control of scratch-off lottery tickets and anti-counterfeiting products.
- d. The design and production of acid-free file folders.
- e. The design, development, and printing of customized cultural and creative products.
- f. The operation of the tourism factory, Taiwan Printing Discovery Center.
- g. Secure Printing Integrates IT Services and Custom Software Development.



附註：* 表示任務編組
Note : * denotes task force.

圖 33 財政部印刷廠組織系統
Chart 33 Organization of the Printing Plant, MOF

(二) 一年來重要業務概況

1. 協助營業稅稽徵

- (1) 印刷廠歷年持續穩定供應統一發票外，並從印製、發售到兌獎垂直整合，發揮即時控管功能，並自 90 年度起配合政府穩定物價政策，未再調漲統一發票供應價格，減輕全國 80 餘萬營業人負擔。
- (2) 為提升營業人購買統一發票之便利性，自 106 年 10 月起試辦跨局零售，截至 110 年已共增設 9 個跨局零售試辦點遍及六都，另為強化代售點服務量能，自 110 年 4 月起提供臺北市購買發票線上取號機制，及增設現場叫號、等候人數查詢功能。
- (3) 廣續辦理發票兌獎作業，順利完成統一發票之開獎節目製播及結報，查處兌獎異常發票，110 年度共為國庫節省 139 萬 800 元。另大量兌獎異常發票交由國稅局追回獎金共 512 萬 700 元。未蓋店章交由國稅局處罰金額共 36 萬 1,779 元。

2. 印製振興五倍券封套及地區性振興票券

配合政府振興經濟促進景氣活絡，印刷廠接獲振興五倍券封套印刷及地方政府發行振興票券印製及控管專案。在有限的時間下，從原物料採購、生產規劃、物流配送、人力調配、品質及安全管控等，順利完成任務。

3. 廣續推廣臺灣印刷探索館

- (1) 110 年受嚴重特殊傳染性肺炎影響，已將行銷宣傳策略改為線上，並推出以「印刷」為主題之手做活動，成效良好；另提供優惠措施吸引民眾來館參觀。
- (2) 印刷廠與國立公共資訊圖書館合作，共同辦理「全國公共圖書館巡迴展 - 印刷·字造」活動，配合活動開發之桌遊遊戲「呃！搞印刷」深獲好評。

4. 落實色彩管理與印刷標準化

印刷廠與 Idealliance Taiwan 於 110 年 12 月 21 日 -23 日，共同舉辦 2021 台灣 G7 Expert 專家認證培訓，讓學員獲得 G7 平版印刷校正的實務經驗。目前印刷廠已累計 3 位 G7 Expert 專家，廠內生產製程全面落實色彩管理與印刷標準化。

5. 精進各項國際管理系統

為強化企業流程運作效率、統一發票管理制度、資訊安全及符合國際環保趨勢，110 年 7 月 30 日通過 ISO 27001 資訊安全管理系統複評作業，110 年 9 月 16 日通過 ISO 14001 環境管理系統續評作業，並於 110 年 11 月 25 日通過 ISO9001 品質管理系統續評作業。

2. Major Improvements in 2021

a. Assistance in the taxation of business tax

- (1) The Printing Plant, MOF has been providing a steady supply of uniform invoices over the years, and is vertically integrated from printing, selling to redeeming to ensure the

most effective real-time control function. Since 2001, the supply prices of all kinds of governmental uniform invoices have remained in coordination with the government policy to stabilize prices. It relieves the burden of more than 800,000 business entities nationwide.

- (2) In order to improve the convenience of purchasing uniform invoices, the Printing Plant, MOF has started to pilot cross-regional since October 2017. By 2021, a total of nine cross-bureau retail locations have been set up in six special municipalities, effectively improving the convenience of the application. To strengthen the service capacity of the selling points, the selling points in Taipei City provide an online number pick-up service, on-site number calling and waiting number inquiry functions since April 2021.
- (3) Continue to handle the redemption of uniform invoices, successfully completed the production of the unified invoice program and reported operations. In 2021, the Printing Plant, MOF investigated and dealt with the abnormal uniform invoices, saving the treasury NT\$1,390,000. Many abnormal uniform invoices for prize cashing were handed over to the National Taxation Bureau to recover the bonus, totaling NT\$5,120,700. Furthermore, the total penalty for the invoices without the seal of stores was NT\$ 361,779.

b. Printing of the envelopes of quintuple stimulus vouchers, as well as regional stimulus vouchers

In compliance with the policy of the government proposed to revitalize the economy by stimulating consumption, the Printing Plant, MOF printed envelopes of quintuple stimulus vouchers and took over regional stimulus vouchers printing and management project of local governments.

The Printing Plant, MOF overcame various challenges and successfully completed the mission within a limited time from raw material procurement, production planning, logistic distribution, manpower planning, quality management, and security control, etc.

c. Continuing to promote the Taiwan Printing Discovery Center

- (1) In 2021, under the influence of COVID-19, the Taiwan Printing Discovery Center actively changed marketing strategy to online marketing, and launched a DIY project with the theme of “printing”, which was very effective. In addition, the Taiwan Printing Discovery Center offers incentives to attract people to visit.
- (2) The Printing Plant, MOF cooperated with the National Library of Public Information to hold the “National Public Library Touring Exhibition – Printing and Etymology” and cooperated with the event to develop a board game “Uh! Printing” which is appreciated

by the consuming public.

d. Implementing color management and printing standardization

The Printing Plant, MOF and Idealliance Taiwan jointly held the 2021 Taiwan G7 Expert Certification Training from December 21-23, 2021. The training provided participants with practical experience in G7 lithographic calibration and increased mutual exchange opportunities within the industry. There are three G7 experts in the Printing Plant, MOF. Color management and printing standardization have been fully implemented in the production process of the Printing Plant, MOF.

e. Strengthening various international management systems

To enhance the efficiency of business processes, uniform invoice management systems, information security and compliance with global environmental trends, the Printing Plant, MOF successfully passed the recertification audit of the International Organization for Standardization (ISO) 27001: 2013 Information Security Management System (ISMS) on July 30, 2021, and passed the ISO 14001: 2015 Environmental Management System (EMS) and ISO 9001: 2015 Quality Management System (QMS) surveillance audits on September 16 and November 25, 2021, maintaining the ISO certification.

第三章 110 年大事紀要

日期	事 件
01.01	配合內政部移民署外來人口換發新式統一證號作業，完成外僑結算申報繳稅核定系統之相容功能。
01.01	公股銀行辦理「青年安心成家購屋優惠貸款」實施期程延長至 111 年底及調降一段式機動利率固定加碼 0.03 個百分點。
01.04	「國有公用及公司組織財產線上傳輸系統」增修納入宿舍管理功能上線，原全國宿舍管理系統停用。
01.04	配合各機關因應嚴重特殊傳染性肺炎疫情防疫、紓困振興措施辦理庫款支付作業。
01.05	訂定「被占用國有非公用土地聯合清理小組設置要點」。
01.06	修正發布「免稅商店及離島免稅購物商店年度盤存作業規定」。
01.11	修正發布「記帳士暨記帳及報稅代理人防制洗錢與打擊資恐辦法」。
01.11	修正發布「保稅倉庫設立及管理辦法」部分條文。
01.12	印度台北協會會長拜會關務署。
01.15	核定營利事業辦理資產重估價所適用「歷年來中華民國臺灣地區躉售物價指數及資產重估用物價倍數表」。
01.15	109 年度綜所稅結算申報新臺幣與人民幣之折算率為 4.2607 比 1。
01.18	公告 110 年度花生等 14 項農產品實施特別防衛措施基準數量及基準價格，實施期間自 110 年 1 月 1 日至 12 月 31 日，為期 1 年。
01.18	訂定發布「海關實施進出口貨物破壞性查驗補償處理程序」。
01.18	舉辦「110 年地方財政業務聯繫會報」。
01.18	訂定「財政部 110 年度加強查緝私劣菸酒策進計畫」。
01.19	訂定發布「一百零九年度自力耕作漁林牧收入成本及必要費用標準」。
01.19	訂定發布「一百零九年度財產租賃必要損耗及費用標準」。
01.20	修正公布所得稅法第 17 條及遺產及贈與稅法第 17 條。
01.20	公告繼續機動調增紅豆 8 項貨品關稅稅率，自 110 年 1 月 1 日至 12 月 31 日，為期 1 年。

日期	事 件
01.21	修正發布「入境旅客攜帶行李物品報驗稅放辦法」第 6 條、第 7 條及第 9 條。
01.21	修正發布「稽徵機關於結算申報期間辦理綜合所得稅納稅義務人查詢課稅年度所得及扣除額資料作業要點」。
01.25	辦理 3 期 110 年度「109 年公務人員高等考試三級考試暨普通考試錄取人員財稅行政類科集中實務訓練班」，由蘇部長建榮、賦稅署許署長慈美等講座訓勉。
01.25	修正發布「外僑綜合所得稅電子結算申報作業要點」第 10 點、第 13 點及第 14 點。
01.26	修正發布「綜合所得稅電子結算申報作業要點」部分規定。
01.26	訂定發布「一百零九年度營利事業所得稅結算申報案件擴大書面審核實施要點」。
01.27	修正公布所得基本稅額條例第 12 條及第 18 條。
01.27	修正發布「海關管理進出口貨棧辦法」第 13 條之 1。
01.27	修正發布「海關管理貨櫃集散站辦法」第 7 條之 1。
01.27	修正發布「貨棧貨櫃集散站保稅倉庫物流中心及海關指定業者實施自主管理辦法」第 5 條。
01.29	文化部會銜本部修正發布「文化藝術事業減免營業稅及娛樂稅辦法」。
02.01	訂定發布「一百零九年度私人辦理補習班幼兒園與養護療養院所成本及必要費用標準」。
02.01	訂定發布「一百零九年度執行業務者費用標準」。
02.01	訂定發布「稽徵機關核算一百零九年度執行業務者收入標準」。
02.02	修正發布「綜合所得稅結算申報稅額試算服務作業要點」部分規定。
02.02	辦理 110 年度「財政首長研習班」。
02.05	召開民間參與公共建設投資平臺第 132 次推動會議-研商行政院交議「中欣集團屏東生質能中心 BTO(屏東縣麟洛溪總體環境改善農業生質能再利用中心興建移轉及營運案)」計畫相關事宜會議。
02.09	訂定發布「稽徵機關於結算申報期間提供國內營利事業機關團體及執行業務事務所查詢 109 年度所得資料試辦作業要點」。

日期	事 件
02.17	修正「國有非公用邊際土地提供認養促進環境保護案件處理原則」。
02.17	修正發布「稅務違章案件裁罰金額或倍數參考表」境外資金匯回管理運用及課稅條例第 10 條、第 11 條規定部分。
02.19	修正發布「稅務違章案件裁罰金額或倍數參考表」房屋稅條例第 16 條、契稅條例第 26 條規定部分。
02.24	穆迪信評肯定我國財政優異表現，首度調升對我國主權信用評等展望為「正向」。
02.24	派員參加 APEC 供應鏈連結聯盟(A2C2)第 12 次會議(視訊會議)。
02.24	訂定發布「一百零九年度個人出售房屋之財產交易所得計算規定」。
02.26	派員參加 2021 年 APEC 關務程序次級委員會(SCCP)第 1 次會議(視訊會議)。
03.03	修正「國有非公用不動產出租管理辦法」。
03.03	公告機動調降藥用酒精原料關稅稅率，自 110 年 2 月 27 日至 8 月 26 日，為期 6 個月。
03.04	辦理「海關艙單階段緝私實務訓練班」。
03.08	修正「財政部國有財產署性騷擾防治申訴及調查處理要點」。
03.09	訂定發布「綜合所得稅納稅義務人短漏報、未申報所得或與其配偶所得分開申報案件之漏稅額計算公式」。
03.09	修正「國有非公用海岸土地放租辦法」。
03.09	修正「國有非公用土地提供設置點狀及線狀公用設施使用要點」。
03.10	公告對自中國大陸產製進口過氧化苯甲醯繼續課徵反傾銷稅案，自公告之日起進行第 2 次落日調查。
03.10	修正發布「財政部各地區國稅局單一窗口受理跨局查詢被繼承人金融遺產資料作業要點」，並修正名稱為「稽徵機關單一窗口受理查詢被繼承人金融遺產資料作業要點」。
03.15	修正「國有公用不動產變更為非公用財產作業手冊」。
03.16	函請各機關配合加強付款(轉帳)憑單審核及簽證作業。
03.17	參加 2021 年美洲開發銀行第 61 屆理事會年會視訊會議。

日期	事 件
03.17	阮政務次長清華率團參與紐西蘭主辦之 2021 年 APEC 財政次長暨央行副總裁視訊會議。
03.18	實施臺紐優質企業相互承認實務運作。
03.22	修正「國有動產贈與辦法」。
03.27	修正「國有非公用不動產標售作業程序」。
03.29	修正發布「報關業設置管理辦法」第 8 條、第 21 條及第 41 條。
03.30	修正發布「機關辦理促進民間參與公共建設案件前置作業費用補助作業要點」。
03.31	訂定發布「一百零九年度個人捐贈公共設施保留地或經政府闢為公眾通行道路之土地列報列舉扣除金額之計算基準」。
03.31	修正發布「營利事業所得稅電子結(決)算及清算申報作業要點」。
04.06	國庫電子支付限制金額調高為 1,000 萬元。
04.06	修正發布「民間參與公共建設金擘獎頒發作業要點」。
04.12	修正發布「統一發票給獎辦法」第 3 條之 1、第 12 條及第 17 條。
04.13	修正發布「海關管理承攬業辦法」第 11 條之 1 及第 31 條。
04.13	修正發布「貨物稅電子申報作業要點」部分規定。
04.14	會銜經濟部訂定發布「所得基本稅額條例第十二條高風險新創事業公司認定辦法」。
04.21	修正發布「空運快遞貨物通關辦法」部分條文。
04.22	標普信評肯定我國優異財政管理，調升我國主權信用評等為「AA」，展望調升為「正向」。
04.23	蘇部長建榮與中美洲銀行總裁摩西(Dante Mossi)以視訊方式代表簽署「中美洲銀行設立駐中華民國(臺灣)國家辦事處協定」。
04.23	配合所得稅法部分條文 110 年 7 月 1 日修正生效，辦理 110 年度「房地合一稅 2.0 種子講師訓練班」。
04.26	發行《財稅研究》獲頒國家圖書館 110 年「臺灣學術資源影響力」期刊長期傳播獎。

日期	事 件
04.26	修正發布「遺產及贈與稅法施行細則」部分條文。
04.27	與英國就執行稅務用途金融帳戶資訊自動交換取得共識。
04.27	召開「110年廉政會報」。
04.28	參加2021年亞洲開發基金第13期捐款國諮詢會議。
04.28	行政院促進民間參與公共建設推動小組第1次會議。
04.28	修正公布所得稅法部分條文(房地合一稅2.0)。
04.30	修正發布「個人房屋土地交易所得稅電子申報作業要點」部分規定。
04.30	修正發布「機關辦理促進民間參與公共建設專業人員訓練及考試計畫」。
05.01	綜所稅網路申報新增行動電話認證服務。
05.01	綜所稅申報新增手機報稅服務。
05.05	參加亞洲開發銀行第54屆理事會年會視訊會議(由我國派駐該行代表參加)。
05.07	核釋稅捐稽徵法第10條,因應嚴重特殊傳染性肺炎疫情展延稅捐申報繳納期限。
05.10	日本台灣交流協會總務部新、卸任主任拜會關務署,強化雙邊查緝業務合作,並進行意見交流。
05.10	修正發布「稅務違章案件裁罰金額或倍數參考表」特種貨物及勞務稅條例第23條規定部分。
05.12	辦理109年度中央政府各機關經費賸餘待納庫款催繳作業。
05.12	公告受嚴重特殊傳染性肺炎疫情影響,109年度所得稅結算申報及繳納期限展延事宜。
05.14	「行政院公營事業民營化基金裁撤計畫」奉行政院核定。
05.17	派員參加世界海關組織(WCO)第52/53屆關稅估價技術委員會(TCCV)視訊會議。
05.18	修正發布「海運快遞貨物通關辦法」部分條文。
05.18	公告受嚴重特殊傳染性肺炎疫情影響,110年3-4月期(含按月申報之4月份)營業稅與4月份貨物稅、菸酒稅、特種貨物及勞務稅申報及繳納期間展延事宜。

日期	事 件
05.19	修正發布「稅捐稽徵機關管理營利事業會計帳簿憑證辦法」第 26 條、第 27 條。
05.20	修正發布「統一發票給獎辦法」第 15 條之 1 及第 17 條。
05.20	公告營業人開立統一發票致代發獎金單位溢付獎金，責令該營業人應賠付溢付獎金之情形，自 110 年 5 月 20 日生效。
05.25	修正發布「金融機構執行共同申報及盡職審查作業辦法」部分條文。
05.26	修正公布貨物稅條例部分條文。
05.27	修正「國有非公用不動產標售作業程序」。
05.28	函發「因應嚴重特殊傳染性肺炎疫情促參案件主辦機關彈性調整措施」。
05.28	簽署臺瓜(瓜地馬拉)優質企業相互承認協議。
05.28	公告放寬貨物裝運出口放行期限，由原應於翌日起 30 日內延長為 60 日內。
06.02	本部獲 109 年度刊登行政院公報作業考核第 1 組第 2 名。
06.03	配合完成中央政府嚴重特殊傳染性肺炎防治及紓困振興特別預算第 3 次追加預算案財源籌措，經行政院第 3754 次會議通過。
06.03	辦理發票日期 1 年以內之未兌國庫支票催領通知作業，請支用機關轉知收款人儘速兌領作業。
06.03	修正發布「財政部各地區國稅局辦理記帳士法第三十四條處罰案件作業要點」。
06.04	菸酒製造業及進口業許可執照增置 QR Code。
06.04	修正發布「海關管理保稅工廠辦法」部分條文。
06.07	派員參加 WCO 第 25 屆修正版京都公約管理委員會會議(視訊會議)。
06.08	修正發布「金融機構執行稅務用途金融帳戶資訊電子申報作業要點」部分規定。
06.08	修正發布「稅務違章案件裁罰金額或倍數參考表」所得稅法(綜所稅)第 108 條之 2 第 2 項、第 3 項、第 110 條、所得基本稅額條例(綜所稅)第 15 條規定部分。
06.09	修正發布公共債務法第 12 條。
06.10	修正發布「財政部對受嚴重特殊傳染性肺炎影響發生營運困難公益彩券經銷商紓困辦法」第 3 條、第 5 條之 1。

日期	事 件
06.10	辦理受嚴重特殊傳染性肺炎影響發生營運困難公益彩券經銷商紓困補貼。
06.11	公告「所得稅法第 14 條之 4 第 3 項第 1 款第 5 目規定因調職、非自願離職或其他非自願性因素交易持有期間在 5 年以下之房屋、土地情形」。
06.11	公告「所得稅法第 24 條之 5 第 2 項第 1 款第 4 目規定因非自願性因素交易持有期間在 5 年以下之房屋、土地情形」。
06.16	修正發布「促進民間參與公共建設法施行細則」。
06.17	函示調酒業者可於符合一定條件下提供調酒外帶服務。
06.18	派員參加 2021 年 APEC 海關與企業對話會議(視訊會議)。
06.18	修正發布「個人有價證券交易所得或損失查核辦法」。
06.22	修正「國有非公用不動產勘查作業程序」。
06.22	派員參加紐西蘭主辦之 2021 年 APEC 資深財金官員視訊會議。
06.23	修正公布土地稅法部分條文。
06.23	派員參加 WTO 貿易便捷化委員會會議(視訊會議)。
06.23	修正發布「自由貿易港區通關作業手冊」。
06.24	發布「稽徵機關依所得稅協定相互協議程序規定辦理跨境雙邊或多邊預先訂價協議之原則」解釋令。
06.25	蘇部長建榮率團參與紐西蘭主辦之 2021 年 APEC 財政部長與 APEC 企業諮詢委員會(ABAC)企業代表非正式視訊會議。
06.25	修正發布「財政部各地區國稅局受理營業人因嚴重特殊傳染性肺炎(COVID-19)疫情影響申請退還營業稅溢付稅額審核作業原則」第 2 點及第 4 點附件。
06.28	參加 2021 年歐洲復興開發銀行第 30 屆理事會年會視訊會議。
06.28	公告因應嚴重特殊傳染性肺炎疫情，展延具有執業登記之醫事人員辦理 109 年度綜所稅結算申報及繳納期間事宜。
06.29	疫情期間因應土地稅法部分條文修正案施行，首次以線上視訊教學，開辦「110 年土地稅法部分條文修正種子講師訓練班」。
06.30	修正發布「房地合一課徵所得稅申報作業要點」。
06.30	修正發布「各類所得扣繳率標準」第 8 條、第 11 條及第 14 條。

日期	事 件
06.30	修正發布「稅捐稽徵機關受理納稅義務人因嚴重特殊傳染性肺炎(COVID-19)疫情影響申請延期或分期繳納稅捐審核原則」。
07.05	訂定「促進民間參與公共建設案件申請保證金收取及返還參考原則」。
07.05	修正「國有非公用不動產被占用處理要點」。
07.06	中美洲銀行在臺國家辦事處正式營運，為該行於亞洲之第一個分支機構。
07.06	修正發布「稅務違章案件裁罰金額或倍數參考表」土地稅法第 54 條及第 55 條之 1 規定部分。
07.07	會銜經濟部修正發布「中古汽機車報廢或出口換購新車減徵退還新車貨物稅辦法」。
07.14	修正「國有非公用土地設定地上權審議小組審議作業規定」。
07.16	訂定核釋國有非公用土地讓售案件定義之「併計(同)鄰接國有土地」、「併計鄰接許可開發範圍外國有土地」之解釋令。
07.19	訂定「國有非公用文化資產標租作業要點」。
07.19	修正「國有非公用不動產標租作業要點」。
07.20	增加直撥退保證金(稅)方式。
07.20	完成兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司董事改選。
07.23	修正發布「民間參與公共建設甄審委員會組織及評審辦法」。
07.28	修正發布「公益彩券發行機構個人資料檔案安全維護管理辦法」第 6 條、第 17 條之 1 及第 22 條條文。
07.29	修正發布「進口酒類查驗管理作業要點」部分規定。
08.02	修正發布「自由港區事業自主管理作業手冊」。
08.02	建置各機關接收國庫支付相關訊息之電子郵件信箱 e 化清查及維護機制。
08.02	公告依產業創新條例第 23 條之 2 規定投資國內高風險新創事業公司自綜合所得總額中減除之金額，應計入個人之基本所得額。
08.06	修正「財政部國有財產局風險評估及危機管理機制通報作業程序」，名稱並修正為「財政部國有財產署及所屬機關危機處理通報作業程序」。

日期	事 件
08.06	核釋營利事業因嚴重特殊傳染性肺炎疫情影響免辦理 110 年度營所稅暫繳之規定。
08.10	修正發布「進口疑似非屬准許輸入大陸物品繳納保證金放行作業要點」第 2 點。
08.11	日本台灣交流協會總務部主任拜會關務署。
08.12	修正發布「適用所得稅協定查核準則」。
08.12	訂定發布「非都市土地供公共設施使用認定及核發證明辦法」。
08.13	辦理 109 年度中央政府各機關應繳回國庫數、經費賸餘待納庫款尚未繳清數等催繳作業。
08.16	修正發布「營利事業所得稅電子暫繳申報作業要點」。
08.16	修正發布「保稅工廠稽核作業規定」。
08.16	本部員工子女非營利幼兒園開幕。
08.17	完成臺灣土地銀行股份有限公司董事改派。
08.17	訂定發布「電子支付機構提供稅捐稽徵機關與海關身分資料及必要交易紀錄管理辦法」。
08.17	訂定發布「電子支付機構違章案件裁罰金額參考表」電子支付機構管理條例第 54 條第 2 項規定部分。
08.18	派員參加 APEC 供應鏈連結聯盟(A2C2)第 13 次會議(視訊會議)。
08.19	110 年度「促參 iMAP 招商地圖網」上線。
08.19	派員參加 2021 年 APEC 關務程序次級委員會(SCCP)第 2 次會議(視訊會議)。
08.20	公告對自中國大陸及韓國產製進口特定鍍鋅、鋅合金扁軋鋼品繼續課徵反傾銷稅案，自公告之日起進行落日調查。
08.20	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繼續課徵反傾銷稅案，自公告之日起進行落日調查。
08.24	修正發布「科學園區農業科技園區科技產業園區保稅貨物於進口地海關通關作業規定」部分規定。
08.24	修正發布「科學園區農業科技園區科技產業園區保稅貨物於出口地海關通關作業規定」第 1 點、第 6 點及第 9 點。

日期	事 件
08.24	修正發布「科技產業園區園區事業生產非保稅產品作業規定」部分規定。
08.26	線上舉辦「國際租稅班第 37 期(一)」主題「全球經濟下公司課稅的理論發展—目的地基準現金流量稅」課程。
08.26	公告機動調降藥用酒精原料關稅稅率，自 110 年 8 月 27 日至 111 年 2 月 26 日，為期 6 個月。
08.26	配合完成 111 年度中央政府總預算案財源籌措，經行政院第 3766 次會議通過。
08.31	修正發布「稽徵機關單一窗口受理查詢被繼承人金融遺產資料作業要點」部分規定。
08.31	修正發布「遺產稅納稅義務人查詢被繼承人財產參考資料作業要點」第 3 點及第 4 點。
08.31	修正發布「國際機場禮遇人員入境行李物品通關作業程序」。
08.31	公告對自中國大陸產製進口特定鋁箔課徵反傾銷稅暨臨時課徵反傾銷稅案，核定課徵反傾銷稅，並溯自 110 年 2 月 22 日實施，為期 5 年。
09.01	單一窗口查詢金融遺產服務-金融遺產電子資料申報服務平臺提供服務。
09.01	美國在台協會新任處長孫曉雅(Sandra Oudkirk)蒞部拜會。
09.02	修正發布「財政部賦稅署處務規程」第 6 條及第 7 條。
09.03	蘇部長建榮率團以視訊方式參與中美洲銀行第 61 屆理事會年會。
09.09	配合完成中央政府嚴重特殊傳染性肺炎防治及紓困振興特別預算第 4 次追加預算案財源籌措，經行政院第 3768 次會議通過。
09.09	線上舉辦「國際租稅班第 37 期(二)」主題「BEPS 發展趨勢與數位經濟課稅方針及全球最低稅負制」課程。
09.10	惠譽信評肯定我國優異財政表現，首度同時調升我國長期主權信用評等及國家評等上限為「AA」及「AAA」。
09.10	修正發布「稅務違章案件裁罰金額或倍數參考表」印花稅法第 23 條第 1 項及第 2 項規定部分。
09.11	修正發布「自主管理保稅倉庫審查作業規定」。
09.11	修正發布「自主管理保稅倉庫稽核作業規定」。

日期	事 件
09.13	派員參加 WCO 第 26 屆修正版京都公約管理委員會會議(視訊會議)。
09.15	修正發布「海關執行商標權益保護措施實施辦法」第 7 條及第 9 條。
09.15	修正發布「稅務違章案件減免處罰標準」第 15 條。
09.15	修正發布「稅務違章案件裁罰金額或倍數參考表」營業稅法第 51 條規定部分。
09.16	訂定適用耕地三七五減租條例之租約，承租人申請興建或已興建補辦申請農業設施之處理方式。
09.16	修正國有耕地、農作地、畜牧地、(造)林地、養(殖)地承租人未依租約約定使用及申請變更作造林使用之處理方式。
09.16	修正發布「所得稅法施行細則」部分條文。
09.22	教育部會銜本部修正發布「體育團體舉辦運動賽事或活動免徵營業稅認定辦法」第 2 條、第 5 條及第 8 條。
09.23	駐台北越南經濟文化辦事處代表拜會關務署。
09.23	修正發布「土地稅法施行細則」部分條文。
09.27	公告對自印度、越南、馬來西亞及印尼產製進口陶瓷面磚課徵反傾銷稅及臨時課徵反傾銷稅案，核定課徵反傾銷稅，自 110 年 10 月 4 日實施，為期 5 年。
09.27	「行政救濟實務專題研習班」共 2 期，洽借東吳大學城中校區實習法庭，進行法庭模擬演練。
09.28	修正「國有非公用不動產出租管理辦法」。
09.28	修正發布「自由貿易港區海關查核作業規定」。
09.29	日本台灣交流協會拜會關務署高雄關。
09.29	修正「國有非公用文化資產認養維護要點」。
09.30	教育部會銜本部修正發布「營利事業捐贈體育運動發展事項費用列支實施辦法」。
10.01	「中央機關公有屋頂聯合標租太陽光電發電設備租賃」案與得禾能源股份有限公司完成契約簽訂用印。
10.04	公告「109 年度各級政府向所設各項基金及專戶調度周轉金額統計表」。
10.05	修正「國有不動產撥用要點」。

日期	事 件
10.06	訂定「國有非公用不動產租金應收款項及債權憑證管理注意事項」。
10.06	台北市日本工商會及公益財團法人日本台灣交流協會拜會關務署。
10.07	行政院促進民間參與公共建設推動小組第 2 次會議，頒發 109 年民間參與公共建設招商卓越獎。
10.08	修正「都市更新事業範圍內國有土地處理原則」。
10.14	辦理 110 年主題式(環境能源)促參商機座談會。
10.14	派員參加 WTO 原產地規則委員會會議(視訊會議)。
10.15	修正發布「海關會同免稅商店離島免稅購物商店辦理試用品及其容器銷毀作業程序」。
10.15	新增英國為國際資訊交換夥伴國，並完成資訊交換作業。
10.19	李常務次長慶華率團參與紐西蘭主辦之 2021 年 APEC 財政次長暨央行副總裁視訊會議。
10.19	修正發布「擴大鼓勵機關辦理促進民間參與公共建設案件獎勵作業要點」。
10.19	訂定「財政部辦理促進民間參與公共建設案件督導及考核作業要點」。
10.19	修正發布「報關業設置管理辦法」部分條文。
10.19	舉辦「110 年海關智慧財產權邊境措施講習」。
10.19	公告 110 年度每人基本生活所需費用金額。
10.20	阮政務次長清華參與由國發會籌組之跨部會中東歐經貿考察團。
10.20	實施精進稅費 e 化代繳作業機制。
10.20	訂定發布「電子支付帳戶轉帳繳納稅款作業要點」，自 110 年 11 月 1 日生效。
10.21	修正發布「民間自行規劃申請參與公共建設作業辦法」。
10.22	蘇部長建榮率團參與紐西蘭主辦之 2021 年 APEC 財政部長視訊會議。
10.22	修正發布「統一發票使用辦法」第 15 條、第 18 條及第 32 條。
10.22	修正發布「稅籍登記規則」部分條文。
10.22	修正發布「營業人以自動販賣機銷售貨物或勞務營業稅稽徵要點」第 4 點及第 5 點。

日期	事 件
10.26	修正發布「菸酒事業個人資料檔案安全維護管理辦法」部分條文。
10.26	派員參加 WTO 補貼暨平衡措施委員會會議(視訊會議)。
10.27	會同臺灣銀行舉辦 2021「廉能法遵治理誠信永續經營」金融論壇。
10.27	派員參加 WTO 反傾銷委員會會議(視訊會議)。
10.27	修正發布「進口報單申報錯誤情形及審核更正依據表」。
10.28	修正發布「外國特定專業人才減免所得稅辦法」。
11.01	對越南等東南亞 10 國空運進口快遞貨物，除文件類外，不得併袋通關，其餘地區限制併袋分號件數不得逾 20 件。
11.01	與沙烏地阿拉伯避免所得稅雙重課稅及防杜逃稅協定生效，自 111 年 1 月 1 日實施。
11.01	修正發布「營利事業申請預先訂價協議作業要點」，名稱並修正為「財政部各地區國稅局處理預先訂價協議案件作業要點」。
11.01	修正發布「稽徵機關辦理營業人違反營業稅法停止營業處分作業要點」，名稱並修正為「財政部各地區國稅局辦理營業人停止營業處分作業要點」。
11.08	修正發布「電話語音及網際網路轉帳繳納稅款作業要點」，自 111 年 1 月 1 日生效。
11.08	公告 110 年度國庫電子支付及集中支付作業訪查發現需強化事項。
11.11	配合內政部移民署新式外來人口統一證號換發作業，完成外僑直撥退稅二次退稅作業。
11.11	訂定發布「海關依關稅法第八十四條第一項規定裁處停業或廢照認定原則」。
11.12	日本台灣交流協會副代表拜會關務署。
11.15	行政院核定展延貨物稅條例第 12 條之 3 第 2 項有關電動汽、機車免徵貨物稅措施(電動小客車免徵金額以完稅價格 140 萬元計算之稅額為限)至 114 年 12 月 31 日。
11.16	關務署與臺灣高等檢察署共同舉辦 110 年關務邊境安全聯繫會報。
11.16	文化部會銜本部訂定發布「文化藝術事業辦理展覽或拍賣申請核准個人文物或藝術品交易所得採分離課稅辦法」。
11.17	與韓國簽署避免所得稅雙重課稅及防杜逃稅協定。

日期	事 件
11.18	訂定發布「自由貿易港區貨櫃物跨區移運監控試辦作業要點」。
11.18	辦理 110 年度人工支付作業緊急應變備援演練。
11.19	文化部會銜本部訂定發布「參展或拍賣之文物藝術品標本進口免繳納稅款保證金辦法」。
11.19	文化部會銜本部修正發布「文化藝術事業減免營業稅及娛樂稅辦法」部分條文。
11.22	修正發布「財政部辦理促進民間參與公共建設案件資訊蒐集公告及統計作業要點」。
11.22	舉辦「國際租稅研習班—國際租稅最新發展趨勢：綠色稅制、所得稅與關稅」等課程。
11.23	榮獲國發會頒發 110 年「資料開放金質獎」第 3 名。
11.23	與非營利國際組織 REACT 共同舉辦「2021 保護智慧財產權研討會」。
11.23	公告修正「預報貨物通關報關手冊」進口篇。
11.24	公告 111 年度綜所稅免稅額、標準扣除額、薪資所得特別扣除額、身心障礙特別扣除額、課稅級距及計算退職所得定額免稅之金額。
11.24	公告 111 年度營利事業及個人免依所得基本稅額條例規定繳納所得稅之基本所得額金額、計算基本稅額時基本所得額應扣除之金額及免予計入個人基本所得額之保險死亡給付金額。
11.24	公告 111 年發生之繼承或贈與案件，應適用遺產及贈與稅法第 12 條之 1 第 1 項各款所列之金額。
11.25	配合完成「中央政府海空戰力提升計畫採購特別預算案」財源籌措，經行政院第 3779 次會議通過。
11.26	修正發布「民間參與公共建設甄審委員會委員須知」。
11.29	修正發布「報關業者申請降低貨物抽驗比率作業規定」第 2 點及第 4 點。
11.30	營業稅系統操作面智能客服上線。
11.30	修正發布「稽徵機關於結算申報期間辦理綜合所得稅納稅義務人查詢課稅年度所得及扣除額資料作業要點」部分規定。
11.30	訂定發布「一百十一年度營利事業借款利率最高標準及員工薪資通常水準」。
12.01	函頒「促進民間參與公共建設案件議約及簽約作業參考事項」。

日期	事 件
12.01	自 110 年 12 月 1 日至 111 年 3 月 31 日止，機動調降卜蘭特一型水泥、汽油與柴油 3 項貨品貨物稅，調降幅度分別為 50%、14.6%及 25.1%。
12.02	舉辦「110 年度財政部資訊主管聯繫會議」。
12.03	舉行「110 年關務會報」。
12.06	與內政部會銜修正「民間興辦社會住宅使用公有不動產之出租及設定地上權優惠辦法」。
12.07	修正發布「統一發票給獎辦法」第 15 條。
12.09	公告機動調降牛肉及小麥等 18 項貨品關稅稅率，自 110 年 12 月 1 日至 111 年 3 月 31 日，為期 4 個月。
12.10	修正發布「促進民間參與公共建設案件訪視作業要點」。
12.14	「不動產移轉 0 櫃 1 站式服務」榮獲第四屆政府服務獎。
12.15	修正公布海關進口稅則部分稅則。
12.16	辦理「110 年度私劣菸酒查緝會報」。
12.16	修正發布「外國營利事業跨境銷售電子勞務課徵所得稅作業要點」第 2 點、第 5 點及第 6 點。
12.16	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「扣繳義務人給付外國營利事業勞務報酬或營業利潤申請核定適用淨利率作業要點」。
12.17	修正公布稅捐稽徵法部分條文。
12.20	修正發布「海運快遞貨物通關作業規定」第 3 點。
12.20	修正發布「稅務違章案件裁罰金額或倍數參考表」稅捐稽徵法第 44 條規定部分。
12.20	訂定發布「遺產稅申報稅額試算服務作業要點」。
12.21	配合立法院三讀通過「稅捐稽徵法部分條文修正草案」，辦理多元混成教學「稅捐稽徵法部分條文修正種子講師訓練班」4 班次。
12.22	修正發布「記帳士暨記帳及報稅代理人防制洗錢與打擊資恐辦法」第 15 條。
12.23	與英國避免所得稅雙重課稅及防杜逃稅協定修約議定書生效，自 111 年 1 月 1 日實施。

日期	事 件
12.24	修正「政府機關或行政法人興辦社會住宅申請租用國有非公用土地或建築物相關作業說明」。
12.28	關務署規劃推動快遞貨物實名認證預先委任報關。
12.29	公告111年度花生等14項農產品實施特別防衛措施種類基準數量及基準價格，實施期間自111年1月1日至12月31日，為期1年。
12.29	修正公布證券交易稅條例第2條之2及第3條。
12.29	修正發布「信用卡繳納稅款作業要點」第3點規定、「自動櫃員機轉帳納稅細部作業要點」第15點規定、「電話語音及網際網路轉帳繳納稅款作業要點」第4點規定、「晶片金融卡轉帳繳納稅款作業要點」第4點規定、「電子支付帳戶轉帳繳納稅款作業要點」第4點規定及「稽徵機關委託便利商店代收稅款作業要點」第5點規定，自111年1月1日生效。
12.30	修正公布使用牌照稅法第5條及第25條。

CHAPTER III : Major Events in 2021

Date	Major Events
Jan. 1	Cooperating with the policy of promoting the issuance of the new UI Number for Foreign Nationals by the National Immigration Agency, Ministry of the Interior, the FIA modified related functions of e-Filing system of Individual Income Tax for Aliens.
Jan. 1	The MOF extended the implementation period of the “Preferential Housing Loans for the Youth,” offered by the eight banks with government-owned shareholdings, to December 31, 2022 and reduced the fixed rate by 0.03 percentage points for new application cases of one-off variable rate.
Jan. 4	The National Public and Enterprise Organization Property Online Transmission System was amended and included and released the dormitory management function; the use of the original national dormitory management system was suspended.
Jan. 4	Cooperated with central government agencies to handle treasury payment for their pandemic prevention, relief, and revitalization measures against the COVID-19 pandemic.
Jan. 5	The Directions for the Establishment of the Joint Clearing Team for Occupied National Non-public Use Lands was promulgated.
Jan. 6	Operation Directions on the Annual Inventory of Duty-free Shops and Offshore Island Duty-free Shops was amended and promulgated.
Jan. 11	The amendment to the Regulations Governing Anti-Money Laundering and Counter-Terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents was promulgated.
Jan. 11	Partial articles of the Regulations Governing the Establishment and Management of Bonded Warehouses were amended and promulgated.
Jan. 12	The Director General of the India Taipei Association visited Customs Administration to exchange views on customs cooperation issues.
Jan. 15	The Table of the Index of Wholesale Price and Multiples of Values Used for Asset Revaluation in the R.O.C. Taiwan Territory, which Applies to Profit-Seeking Enterprises in Handling Asset Revaluation was enacted and promulgated.
Jan. 15	For the purpose of filing individual consolidated income tax for the 2020 taxable year, the rate of exchange between the NTD and the CNY is set at 4.2607:1.
Jan. 18	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, 2021.
Jan. 18	Operation Procedures Governing the Compensation for Customs Implementation of Destructive Examination on Import/Export Goods was enacted and promulgated.

Date	Major Events
Jan. 18	Held “The 2021 Meeting on Local Finance.”
Jan. 18	Promulgation of “The MOF 2021 Project on the Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
Jan. 19	The Standards for Costs and Necessary Expenses on Revenues from Self-undertaking in Farming, Fishing, Animal Husbandry, and Forestry Businesses for the Taxable Year 2020 was enacted and promulgated.
Jan. 19	The Standards for Necessary Losses and Expenses from Leasing Property for the Taxable Year 2020 was enacted and promulgated.
Jan. 20	The amendments to Article 17 of the Income Tax Act and Article 17 of the Estate and Gift Tax Act were promulgated.
Jan. 20	It was announced that the tariff rates on eight red bean product categories would be increased temporarily for a one-year period, throughout the year 2021.
Jan. 21	Articles 6, 7, and 9 of Regulations Governing the Declaration, Inspection, Duty, and Release of Personal Luggage or Goods of Inward Passengers were amended and promulgated.
Jan. 21	The Directions for Information Service Provided by the Tax Collection Authority on Income and Deductions Data Inquired by Taxpayers During the Period of Filing Income Tax Return was amended and promulgated.
Jan. 25	Conducted three training sessions for the newly recruited tax officials. The Minister, Su, Jain-Rong, and the Director-general of Taxation Administration, Hsu, Tzu-Mei, were invited to give the finance briefing as well as encouragement.
Jan. 25	Paragraph 10, Paragraph 13, and Paragraph 14 of the Guidelines for Electronic-filing of Individual Consolidated Income Tax Returns for Aliens were amended and promulgated.
Jan. 26	Partial provisions of the Directions for Electronic-filing of Individual Consolidated Income Tax Returns were amended and promulgated.
Jan. 26	The Essentials of the Implementation of the Expanding of Paper Examinations Relating to Profit-seeking Enterprise Income Tax Returns for the Taxable Year 2020 was enacted and promulgated.
Jan. 27	Articles 12 and 18 of the Income Basic Tax Act were amended and promulgated.
Jan. 27	Article 13-1 of Regulations Governing the Customs Management of Import and Export Warehouses was amended and promulgated.
Jan. 27	Article 7-1 of Regulations Governing the Customs Management of Container Terminals was amended and promulgated.
Jan. 27	Article 5 of Regulations Governing the Practice of Self-management by Import/export Warehouses, Container Yards, Bonded Warehouses, Logistics Centers and Other Customs-designated Operators was amended and promulgated.

Date	Major Events
Jan. 29	The Ministry of Culture and MOF co-promulgated and issued the amendment to the Regulations for Reducing Business and Entertainment Taxes for Cultural and Arts-related Enterprises.
Feb. 1	The Standards for Costs and Necessary Expenses for Private Cram Schools, Kindergartens, and Nursing Homes for the Taxable Year 2020 was enacted and promulgated.
Feb. 1	The Standards for Expenses for Professional Practitioners for the Taxable Year 2020 was enacted and promulgated.
Feb. 1	The Standards for Tax Authorities in Verifying the Revenue of Professional Practitioners for the Taxable Year 2020 was enacted and promulgated.
Feb. 2	Partial articles of the Guidelines for the Service of Pre-calculation of Individual Consolidated Income Tax Returns were amended and promulgated.
Feb. 2	Conducted the “Course for the Heads of MOF Agencies.”
Feb. 5	Held the 132th platform meeting for private participation in infrastructure investment: Discussion about Pingtung County General Environment Improvement Agricultural Biomass Reuse Center BTO Project.
Feb. 9	The Pilot Guidelines for the Tax Collection Authority-in-charge in Regard to Inquiring about the Income Data of Tax Year 2020 of Profit-seeking Enterprises, Organizations or Institutions, and Offices of Professionals during the Period for the Filing of Income Tax Returns was enacted and promulgated.
Feb. 17	The Directions for Provision of National Non-public Use Marginal Land for Adoption for Environmental Protection Purposes was amended.
Feb. 17	Partial provisions of the “Reference Table for Fines and Multiples of Punishments” relating to Article 10 and Article 11 of the Management, Utilization, and Taxation of Repatriated Offshore Funds Act were amended and promulgated.
Feb. 19	The revisions on partial provisions of the “Reference Table for Fines and Multiples of Punishments” relating to Article 16 of the House Tax Act and Article 26 of the Deed Tax Act were promulgated.
Feb. 24	Moody’s affirmed the ROC’s excellent fiscal performance, raising its outlook on Taiwan sovereign credit rating to “positive” for the first time.
Feb. 24	Participated in the 2021 APEC 12th Meeting Allian for Supply Chain Connectivity (A2C2) (video conference).
Feb. 24	The Regulations Governing the Calculation of Income from Property Transactions on House for the Taxable Year 2020 was enacted and promulgated.
Feb. 26	Participated in the 2021 APEC 1st Sub-Committee on Customs Procedures (SCCP) Meeting (video conference).

Date	Major Events
Mar. 3	The Regulations for Leasing of National Non-public Use Real Estate was amended.
Mar. 3	It was announced that the tariff rates of ingredients of pharmaceutical alcohol would be reduced for a six-month period, from February 27 to August 26, 2021.
Mar. 4	“Fundamental Training Course on Customs Anti-smuggling through Manifest Targeting” was held.
Mar. 8	The Directions for Sexual Harassment Control, Report, Investigation, and Handling of the NPA, MOF was amended.
Mar. 9	The Calculation Formulas of the Amount of Tax Evasion for Taxpayers of Consolidated Income Tax Regarding Under-reports and Evasion, Failure to Declare, or Declaring Income Separately from his/her Spouse was enacted and promulgated.
Mar. 9	The Regulations for Leasing of National Non-public Use Coastland was amended.
Mar. 9	The Directions for Using National Non-public Use Land to Establish Spot and Linear Public Facilities was amended.
Mar. 10	The MOF announced that the 2nd sunset anti-dumping investigation of benzoyl peroxide products originating in or imported from China has commenced since March 10, 2021.
Mar. 10	The amendments to the Operation Directions for Providing One-stop Service for Cross-district Inquiry of the Financial Heritage Information of the Decedent Applicable to the Regional National Taxation Bureaus, MOF were promulgated, amending its name as Operation Directions for Providing One-stop Service for Inquiry of the Financial Heritage Information of the Decedent Applicable to the Tax Collection Authorities.
Mar. 15	The “Handbook for Title Changes of National Public Use Real Estate to National Non-Public Use Property” was amended.
Mar. 16	Sent letters to agencies to strengthen the operations of payment (transfer) voucher verification and certification.
Mar. 17	Attended the 61st Ordinary Meeting of the Board of Governors of the Inter-American Development Bank virtually.
Mar. 17	Political Deputy Minister Ching-Hwa Juan led a delegation to attend the virtual 2021 APEC Finance and Central Bank Deputies’ Meeting hosted by New Zealand.
Mar. 18	The Mutual Recognition Arrangement of the AEO programs with New Zealand was officially implemented.
Mar. 22	The Regulations for the Contribution of the Domestic National Property was amended.
Mar. 27	The Operation Procedures for Sale of National Non-public Use Real Estate Through Tendering was amended.

Date	Major Events
Mar. 29	Articles 8, 21, and 41 of Regulations Governing the Establishment and Management of Customs Brokers were amended and promulgated.
Mar. 30	Amended and promulgated the Regulations for Subsidy for Pre-operating Expenses for Promoting PPP Projects by Authorities in Charge.
Mar. 31	The Standards for Calculating the Amount of Deductions for Contributions and Donations of Land Reserved for Public Facilities or Land Used by Government for Public Passage Made by Individuals for the 2020 Taxable Year was enacted and promulgated.
Mar. 31	The amendments to the Directions for Filing Profit-seeking Enterprise Income Tax Returns via Electronic Media were promulgated.
Apr. 6	The limit amount of electronic payment of the Treasury was raised to NT\$10 million.
Apr. 6	Amended and promulgated the Regulations for the Awarding of the Golden Thumb Awards for PPP Projects.
Apr. 12	The amendments to Articles 3-1, 12, and 17 of the Uniform Invoice Award Regulations were promulgated.
Apr. 13	Articles 11-1 and 31 of Regulations Governing the Customs Management of Freight Forwarders were amended and promulgated.
Apr. 13	The amendments to partial articles of the Directions for the Electronic Filing of Commodity Tax Returns were promulgated.
Apr. 14	The Regulations Governing Application of High-risk Innovative Startups Based on Article 12 of the Income Basic Tax Act was enacted and promulgated by the MOF and Ministry of Economic Affairs.
Apr. 21	Partial articles of Regulations Governing Customs Clearance Procedures for Air Express Consignments were amended and promulgated.
Apr. 22	S&P affirmed ROC's excellent fiscal management, raising its sovereign credit rating and outlook to "AA" and "positive."
Apr. 23	The Minister, Su, Jain-Rong signed an Agreement for Establishing a Country Office of CABEI in the Republic of China (Taiwan) with CABEI Executive President Dante Mossi through a virtual meeting.
Apr. 23	As the Income Tax Act amendment took effect on July 1, 2021, the MOFTI conducted the training course "Seed Teacher of the Program for House and Land Transactions Income Tax 2.0."
Apr. 26	Public Finance Review published was awarded the Taiwan Scholarly Resource Influence- Longterm Dissemination of a Journal Award in 2021 by the National Central Library.
Apr. 26	The amendments to the Enforcement Rules of the Estate and Gift Tax Act were promulgated.

Date	Major Events
Apr. 27	The MOF reached consensus with the UK to exercise the automatic exchange of financial account information in tax matters.
Apr. 27	Convened “2021 Integrity Report meeting.”
Apr. 28	Attended the 13th Asian Development Fund (ADF) Donors Annual Consultation.
Apr. 28	Held the first meeting of the Executive Yuan Promotion of Private Participation Task Force.
Apr. 28	Partial articles of the Income Tax Act-the house and land transactions income tax system 2.0, were amended and promulgated.
Apr. 30	The amendments to partial articles of the Directions for the Electronic Filing of Individual Income Tax on House and Land Transaction were promulgated.
Apr. 30	Amended and promulgated the “Plans for Holding the PPP Professional Training and Examining by Authorities in Charge”.
May 1	The Individual Income Tax Filing system provides mobile phone authentication service.
May 1	The Individual Income Tax Filing system provides tax filing service on mobile phone.
May 5	Attended the 54th Annual Meeting of the Board of Governors of the Asian Development Bank (ADB) virtually (by the appointed representative at the ADB).
May 7	An explanation of Article 10 of the Tax Collection Act, regarding the extension of the filing of tax returns and payment of tax period, in response to the COVID-19 pandemic, was announced.
May 10	The new and outgoing Directors of Consular Section, Japan-Taiwan Exchange Association visited Customs Administration to discuss cooperation on anti-smuggling measures and enforcement matters.
May 10	The amendments to partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Article 23 of the Specifically Selected Goods and Services Tax Act were promulgated.
May 12	Conducted the 2020 central government agencies collection operations of remaining funds returned to the National Treasury.
May 12	Notice is hereby given concerning the stipulation to extend the deadline to June 30, 2021 for the filing and paying of 2020 income tax due to the impact of COVID-19.
May 14	The “Abolition Plan of the Fund for Privatization of Government-owned Enterprises under the Executive Yuan” has been ratified by the Executive Yuan.
May 17	Participated in the 52nd/53rd meeting of World Customs Organization (WCO) Technical Committee on Customs Valuation (video conference).
May 18	Partial articles of Regulations Governing Customs Clearance Procedures for Maritime Express Consignments were amended and promulgated.

Date	Major Events
May 18	Notice was given concerning the deadlines for filing and paying the business tax (bimonthly tax return of March 1 to April 30, 2021; monthly tax return of April 1 to April 30, 2021) as well as the commodity tax, the tobacco and alcohol tax, and the specifically selected goods and services tax (monthly tax return of April 1 to April 30, 2021) were all extended from May 15 to May 31, 2021 in response to the COVID-19 pandemic.
May 19	Articles 26 and 27 of the Regulations Governing the Accounting Books and Vouchers of Profit-seeking Enterprises Managed by the Competent Tax Authorities were amended and promulgated.
May 20	Articles 15-1 and 17 of the Uniform Invoice Award Regulations were amended and promulgated.
May 20	Notice is hereby given that in the event of overpayment by the prize disbursement institutions due to business entities issuing uniform invoices, the competent authority could require the said business entity to be liable for repayment of the amount of the reward, and became effective on May 20, 2021.
May 25	Amended and promulgated partial articles to the Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions.
May 26	The amendments to partial articles of the Commodity Tax Act were promulgated.
May 27	The Operation Procedures for Sale of National Non-public Use Real Estate Through Tendering was amended.
May 28	Sent official document regarding Flexibility Adjustment Measures of PPP Projects for Authorities in Charge in response to COVID-19.
May 28	Arrangement Between the Superintendence of Tax Administration of the Republic of Guatemala and the Customs Administration, MOF, Taiwan Regarding Mutual Recognition on Authorized Economic Operator Programs was signed.
May 28	The duration for exported goods should be shipped for export within 30 days was extended to 60 days from the day after the customs release. And those goods could be listed in the container loading list for customs clearance.
June 2	The MOF ranked second in group 1 of the Executive Yuan Gazette 2020 assessment.
June 3	The MOF cooperated with the DGBAS of the Executive Yuan to complete the preparation for revenues of the 3rd Supplementary Special Budget Proposal of Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens, which was approved in meeting no. 3754 by the Executive Yuan.
June 3	Completed the notifications to the payment agencies to inform the payees to cash their outstanding treasury checks issued within one year as soon as possible.
June 3	The amendments to the Directions for the Handling of Fines under Article 34 of the Certified Public Bookkeepers Act of the Regional National Taxation Bureaus, Ministry of Finance were promulgated.

Date	Major Events
June 4	Annexed a verifying QR Code onto each of the tobacco and alcohol producer or importer license permits.
June 4	Partial articles of Regulations Governing Customs Bonded Factories were amended and promulgated.
June 7	Participated in the 25th Meeting of the WCO Revised Kyoto Convention Management Committee (video conference).
June 8	Amended and promulgated partial articles to the Directions Governing Electronic Reporting with Respect to the Implementation of Financial Account Information in Tax Matters for Financial Institutions.
June 8	Partial amendments of the “Reference Table for Fines and Multiples of Punishments” related to Paragraphs 2 and 3, Article 108-2, and Article 110 of the Income Tax Act (individual income tax), and Article 15 of the Income Basic Tax Act (individual income tax) were promulgated.
June 9	Promulgated an amendment to Article 12 of the Public Debt Act.
June 10	Promulgated amendments to Articles 3 and 5-1 of Regulations of the Ministry of Finance for the Relief of the Public Welfare Lottery Retailers Impacted by Severe Pneumonia with Novel Pathogens.
June 10	Administered financial aids to public welfare lottery retailers suffering difficulties due to the COVID-19 pandemic.
June 11	The announcement of “Situations of house and land that have been held for a period of no more than five years are transferred because of a job transfer, involuntary separation from employment, or any other involuntary cause provided in Subparagraph 1-(5), Paragraph 3, Article 14-4 of the Income Tax Act” was promulgated.
June 11	The announcement of “Situations of house and land that have been held for a period of no more than five years are transferred because of involuntary cause provided in Subparagraph 1-(4), Paragraph 2, Article 24-5 of the Income Tax Act” was promulgated.
June 16	Amended and promulgated Enforcement Rules of the Act for Promotion of Private Participation in Infrastructure Projects.
June 17	Announced a decree that bartenders may provide cocktails-to-go under certain given conditions.
June 18	Participated in the 2021 APEC Customs – Business Dialogue (video conference).
June 18	The Regulations Governing Assessment of the Income or Losses of an Individual Arising from Securities Transactions was amended and promulgated.
June 22	The Procedures for Inspection of National Non-public Use Real Estate was amended.

Date	Major Events
June 22	The MOF delegation attended the virtual 2021 APEC Senior Finance Officials' Meeting hosted by New Zealand.
June 23	The amendments to the Land Tax Act were promulgated.
June 23	Participated in the meeting of the WTO Committee on Trade Facilitation. (video conference).
June 23	“Handbook of Customs Clearance in Free Trade Zones” was amended and promulgated.
June 24	Announced an explanatory decree regarding Principles of Tax Collection Authorities Concluding Cross-border Bilateral or Multilateral Advance Pricing Arrangements under the Mutual Agreement Procedures of the Applicable Income Tax Agreements.
June 25	Minister Su, Jain-Rong led a delegation to attend the virtual 2021 Informal Finance Ministerial Meeting with the APEC Business Advisory Council, hosted by New Zealand.
June 25	The amendments to Article 2 and Attachment of Article 4 of the Guidelines Governing the Reviewing Procedure of the Regional National Taxation Bureaus, Ministry of Finance for Accepting Tax Refund Applications for Overpaid Business Tax Claimed by Business Entities Affected by the Coronavirus Disease 2019 (COVID-19) were promulgated.
June 28	Attended the 30th Annual Meeting of the Board of Governors of the European Bank for Reconstruction and Development virtually.
June 28	Notice is hereby given concerning the stipulation to extend the deadline of the filing and paying of 2020 individual income tax to August 2, 2021 for taxpayers who are medical personnel with a registered practice due to the impact of COVID-19.
June 29	In response to the Land Tax Act amendment that took effect during the COVID-19 outbreak, the MOFTI held the first ever live online course for the “Seed Teacher Training for the Land Tax Act Amendment.”
June 30	The Guidelines for Filing the Income Tax on the Consolidated Income from House and Land Transactions was amended and promulgated.
June 30	Articles 8, 11, and 14 of the Standards of Withholding Rates for Various Incomes were amended and promulgated.
June 30	The amendments to the Guidelines on the Deferral and Installments of Tax Payment for the Taxpayer during the epidemic of the Coronavirus disease 2019 were promulgated.
July 5	Enacted and promulgated the Reference Principles for Deposit Collection and Return of PPP Projects.
July 5	The Disposal Directions for Occupied National Non-public Use Real Estate was amended.

Date	Major Events
July 6	The CABEL Representation Office in the Republic of China (Taiwan) began operations, which is the first Regional Office located in Asia.
July 6	The amendments to the “Reference Table for Fines and Multiples of Punishments” under Article 54 and Article 55-1 of the Land Tax Act were promulgated.
July 7	The MOF and Ministry of Economic Affairs co-promulgated and issued the amendment to the Regulations of Commodity Tax Reduction/Refund on Newly Purchased Vehicles for Discard or Export of Used Car/Motorcycle.
July 14	The Rules for the Review Team for the Establishment of Superficies on National Non-public Use Land was amended.
July 16	Interpretive rule pursuant to the meaning of “Combined Calculation of Adjacent National Land” and “Combined Calculation of National Land Adjacent to Area Allowed to be Developed” in the case of sold national non-public use land, which stipulates situations that the land area of the aforesaid sold national non-public use land may not be calculated together with its adjacent national land was announced.
July 19	The Operation Directions for Leasing of National Non-public Use Cultural Asset Through Open Tender was promulgated.
July 19	The Operation Directions for Leasing of National Non-public Use Real Estate through Open Tender was amended.
July 20	Direct deposit has been implemented as another channel for duty refund.
July 20	Completed the board directors’ election (including independent directors) of Mega Financial Holding Co., Ltd., First Financial Holding Co., Ltd., and Taiwan Business Bank Co., Ltd.
July 23	Amended and promulgated the Regulations Governing the Organization of the Selection Committee and the Evaluation for Private Participation in Infrastructure Projects.
July 28	Promulgated amendments to Articles 6, 17-1, and 22 of Regulations Governing Security Measures of Personal Information File for Public Welfare Lottery Issue Agency.
July 29	Promulgated amendments to several articles of the Directions for the Administrative Inspection of Imported Alcohol.
Aug. 2	“Handbook for Autonomous Management of Enterprises in Free Trade Zones” was amended and promulgated.
Aug. 2	Implemented the e-checking and maintenance mechanism of email addresses for agencies to receive National Treasury payment information.
Aug. 2	Notice is hereby given, for stipulating that the aggregate amount excludable from an individual’s consolidated income for investment in domestic high-risk innovative startups in accordance with Article 23-2 of Statute for Industrial Innovation shall be counted towards the amount of basic income of an individual.

Date	Major Events
Aug. 6	The Procedures for the Report of Risk Assessment and Crisis Management System of the National Property Bureau, MOF was amended, and renamed as Procedures for the Report of Risk Assessment and Crisis Management System of the National Property Administration and Subordinates, MOF.
Aug. 6	An explanation of Article 69 of the Income Tax Act, which stipulates relevant rules that profit-seeking enterprises affected by COVID-19 may be exempted from making the provisional payment of profit-seeking enterprise income tax in 2021 was announced.
Aug. 10	Article 2 of the Operation Directions Governing the Customs Procedures for the Release with Cash Deposit of Goods Suspected to Originate in China and Not Permitted for Importation was amended.
Aug. 11	The Director of Consular Section, Japan – Taiwan Exchange Association visited Customs Administration to exchange views on customs cooperation issues.
Aug. 12	Amended and promulgated the Regulations Governing Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income.
Aug. 12	The Regulations for Identifying and Certifying the Non-urban Land as Being Used for Public Facilities was enacted and promulgated.
Aug. 13	Conducted collection operations to urge the agencies of the central government to realize the due payments of 2020, including due amounts and remaining funds, to the National Treasury.
Aug. 16	The Guidelines for Filing Profit-seeking Enterprise Income Tax Provisional Returns through Electronic Media was amended and promulgated.
Aug. 16	Operational Directions on Auditing for Bonded Factories was amended and promulgated.
Aug. 16	Non-profit preschool for the children of employees of the MOF opens.
Aug. 17	Reassigned the board directors of Land Bank of Taiwan.
Aug. 17	The Regulations Governing Electronic Payment Institutions Providing Identity Information and Necessary Transaction Records for Tax Authority and Customs was enacted and promulgated.
Aug. 17	The “Reference Table of Fines for Electronic Payment Institutions” relating to Paragraph 2 of Article 54 of the Act Governing Electronic Payment Institutions was enacted and promulgated.
Aug. 18	Participated in the 2021 APEC 13th Meeting Allian for Supply Chain Connectivity (A2C2) (video conference).
Aug. 19	“The 2021 PPP Investment Convention - i MAP” was launched.
Aug. 19	Participated in the 2021 APEC 2nd Sub-Committee on Customs Procedures (SCCP) Meeting (video conference).

Date	Major Events
Aug. 20	The MOF announced that the sunset anti-dumping investigation of certain flat-rolled steel products, plated or coated with zinc or zinc-alloys originating in or imported from China and Korea has commenced since August 20, 2021.
Aug. 20	The MOF announced that the sunset anti-dumping investigation of carbon steel plate originating in or imported from Brazil, China, India, Indonesia, Korea, and Ukraine has commenced since August 20, 2021.
Aug. 24	Partial provisions of Operational Directions Governing Customs Clearance at Port of Importation for Bonded Goods to Science Parks, Agricultural Biotechnology Parks and Technology Industrial Parks were amended and promulgated.
Aug. 24	Articles 1, 6, and 9 of Operational Directions Governing Customs Clearance at Port of Exportation for Bonded Goods to Science Parks, Agricultural Biotechnology Parks and Technology Industrial Parks were amended and promulgated.
Aug. 24	Partial provisions of Operation Directions for Producing Non-bonded Products of Technology Industrial Parks Enterprises were amended and promulgated.
Aug. 26	Hosted the 37th “National Taxation Academy” online in English about “The Theory and Development of Corporate Income Taxation in the Global Economy: Destination-based Cash Flow Taxation.”
Aug. 26	It was announced that the tariff rates of ingredients of pharmaceutical alcohol would be reduced for a six-month period, from August 27, 2021 to February 26, 2022.
Aug. 26	The MOF cooperated with the DGBAS of the Executive Yuan to complete the preparation for revenues of the 2022 Central Government General Budget Proposal, which was approved in meeting no. 3766 by the Executive Yuan.
Aug. 31	The amendments to partial articles of the Operation Directions for Providing One-stop Service for Inquiry of the Financial Heritage Information of the Decedent Applicable to the Tax Collection Authorities were promulgated.
Aug. 31	The amendments to Articles 3 and 4 of the Directions for Taxpayer of the Estate Tax Inquiring about the Property Information of the Decedent were promulgated.
Aug. 31	Operation Procedures Governing the Customs Clearance of Inbound Luggage or Goods Concerning Courtesy Personnel at International Airports were amended and promulgated.
Aug. 31	The MOF determined to impose the anti-dumping duty on certain aluminum foil originating in or imported from China, and the implementation date shall be traced back to February 22, 2021, for five years.
Sep. 1	One-stop financial estate inquiry service was launched on e-filing and Tax Payment platform.
Sep. 1	The new American Institute in Taiwan Director Sandra Oudkirk paid a courtesy visit to Minister Su, Jain-Rong.
Sep. 2	The amendments to Articles 6 and 7 of the Regulations Governing the Administrative Affairs of Tax Administration, Ministry of Finance were promulgated.

Date	Major Events
Sep. 3	Minister Su, Jain-Rong led a delegation to attend the virtual 61st Ordinary Meeting of the Board of Governors of the CABEL.
Sep. 9	The MOF cooperated with the DGBAS of the Executive Yuan to complete the preparation for revenues of the 4th Supplementary Special Budget Proposal of Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens, which was approved in meeting no. 3768 by the Executive Yuan.
Sep. 9	Hosted the 37th “National Taxation Academy II” online in English about “BEPS (Base Erosion and Profit Shifting) Actions 2.0: Pillar One and Pillar Two.”
Sep. 10	Fitch affirmed the ROC’s excellent fiscal performance, for the first time raising its sovereign credit rating and country ceilings to “AA” and “AAA” simultaneously.
Sep. 10	The amendments to partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Paragraphs 1 and 2 of Article 23 of the Stamp Tax Act were promulgated.
Sep. 11	Operational Directions on Screening for Bonded Warehouses under Autonomous Management System was amended and promulgated.
Sep. 11	Operational Directions on Auditing for Bonded Warehouses under Autonomous Management System was amended and promulgated.
Sep. 13	Participated in the 26th Meeting of the WCO Revised Kyoto Convention Management Committee (video conference).
Sep. 15	Articles 7 and 9 of Regulations Governing Customs Measures in Protecting the Rights and Interests of Trademark were amended and promulgated.
Sep. 15	The amendment to Article 15 of the Standards for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs was promulgated.
Sep. 15	The amendments to partial provisions of the “Reference Table for Fines and Multiples of Punishments” related to Article 51 of the Value-added and Non-value-added Business Tax Act were promulgated.
Sep. 16	The handling methods for specified leases that are subject to the 37.5% Arable Rent Reduction Act and handling methods when lessees have submitted the application for the building of, or the supplementary application for built, agricultural facilities.
Sep. 16	The handling methods for lessees not using the national farmlands, agricultural lands, livestock breeding lands, (plantation) forests, or aquaculture lands according to agreements in the leases and the application for changes into plantation use was amended.
Sep. 16	Partial articles of the Enforcement Rules of the Income Tax Act were amended and promulgated.
Sep. 22	The Ministry of Education and the MOF co-promulgated and issued the amendments to Articles 2, 5, and 8 of the Regulations for Reducing Business Taxes for Sports Organizations Organizing Sports Competitions or Activities.

Date	Major Events
Sep. 23	The Representative of the Vietnam Economic and Cultural Office in Taipei visited Customs Administration.
Sep. 23	The amendments to partial articles of the Enforcement Rules of the Land Tax Act were promulgated.
Sep. 27	The MOF determined to impose the anti-dumping duty on ceramic tiles originating in or imported from India, Vietnam, Malaysia, and Indonesia, which was implemented on October 4, 2021 for five years.
Sep. 27	Held two courses on “Administrative Remedy Practices” in the mock courtroom of Law School, Soochow University, and invited tax court judges to run "Mock Trials."
Sep. 28	The Regulations for Leasing of National Non-public Use Real Estate was amended.
Sep. 28	Operation Directions Governing Customs Auditing Operations in Free Trade Zones was amended and promulgated.
Sep. 29	A delegation of Japan-Taiwan Exchange Association visited Kaohsiung Custom.
Sep. 29	The Directions for Adoption and Maintenance for National Non-public Use Cultural Asset was amended.
Sep. 30	The Implementation Regulations for Enterprises on Listing Donations for Sports Development as Expenses was amended and promulgated by the Ministry of Education and MOF.
Oct. 1	Signed the “Lease Contract for Solar Photovoltaic Equipment on Its Roof” with the supplier and completed the notarization.
Oct. 4	Announced the “Statistical Tables on the Amounts Drawn Down from the Established Various Funds and Special Accounts at All Levels of Government in 2020.”
Oct. 5	The Directions for Appropriation of National Real Estate was amended.
Oct. 6	The Directions for Rent Receivables and Certificate of Obligatory Claims for National Non-public Use Real Estate was promulgated.
Oct. 6	Delegates from the Japanese Chamber of Commerce & Industry Taipei and Japan-Taiwan Exchange Association visited Customs Administration.
Oct. 7	Held the second meeting of the The Executive Yuan Promotion of Private Participation Task Force and awarded the 2020 PPP Investment Excellence Award.
Oct. 8	The Disposal Directions for National Land Located Within the Space of Urban Renewal Business was amended.
Oct. 14	Held the 2021 PPP business opportunities forum (for environment protection and energy cases).
Oct. 14	Participated in the meeting of the WTO Committee on Rules of Origin (video conference).

Date	Major Events
Oct. 15	Operation Directions Governing the Procedures for the Destruction of Trial Products and the Containers thereof Jointly Implemented by the Duty-free Shop/Offshore Island Duty-free Shop and Customs was amended and promulgated.
Oct. 15	The United Kingdom became an international information exchange partner country, and the relative information exchange operation was completed.
Oct. 19	Administrative Deputy Minister Ching-Hua Lee led a delegation to attend the virtual 2021 APEC Finance and Central Bank Deputies' Meeting hosted by New Zealand.
Oct. 19	Amended and promulgated the Regulations for Expanding Incentives for Authorities in Charge to Promote PPP Projects.
Oct. 19	Enacted and promulgated the Regulations for Supervision and Evaluation Mechanism of PPP Projects.
Oct. 19	Partial articles of Regulations Governing the Establishment and Management of Customs Brokers were amended and promulgated.
Oct. 19	“2021 Seminar on Taiwan Customs IPR Border Measures” was held.
Oct. 19	Notice is hereby given concerning the amount of basic living expenses for an individual in 2021.
Oct. 20	Political Deputy Minister Juan, Ching-Hwa joined the cross-ministerial trade and investment delegation to Central and Eastern European Countries, which was organized by the National Development Council.
Oct. 20	Implemented the improvements to the e-processing mechanism for taxes and expenses payment.
Oct. 20	The Operational Directions for Tax Payment via Electronic Payment Account was enacted and promulgated on October 20, 2021 and became effective on November 1, 2021.
Oct. 21	Amended and promulgated the Regulations for Private Institution Applying to Participate in the Infrastructure Project under Its Own Planning.
Oct. 22	Minister Su, Jain-Rong led a delegation to attend the virtual 2021 APEC Finance Ministers' Meeting hosted by New Zealand.
Oct. 22	The amendments to Articles 15, 18, and 32 of the Regulations Governing the Use of Uniform Invoices were promulgated.
Oct. 22	The amendments to partial articles of the Regulations Governing Taxation Registration were promulgated.
Oct. 22	The amendments to Articles 4 and 5 of the Directions for the Audit of Business Tax in Business Entities Selling Goods or Services via Automatic Vending Machines were promulgated.
Oct. 26	Promulgated amendments to partial articles of Regulations Governing Personal Information File Security Maintenance and Administration of Tobacco and Alcohol Business.

Date	Major Events
Oct. 26	Participated in the meeting of the WTO Committee on Subsidies and Countervailing Measures (video conference).
Oct. 27	Holding 2021 financial forum of “Governance with Cleanliness and Legality, Management with Integrity and Sustainability” in conjunction with Bank of Taiwan.
Oct. 27	Participated in the meeting of the WTO Committee on Anti-dumping Practices (video conference).
Oct. 27	“Table Listing the Criteria and Corresponding Documents Required for the Correction of Import Department Form” was amended.
Oct. 28	The Regulations Governing Reduction and Exemption of Income Tax of Foreign Special Professionals was amended and promulgated.
Nov. 1	Air express consignments except documents imported from 10 Southeast Asian countries of African Swine Fever epidemic area are prohibited from customs clearance if consolidated in bags, while the number of consignments imported from the remaining countries and consolidated in one bag shall not exceed 20.
Nov. 1	The tax agreement with Saudi Arabia came into force and became applicable on January 1, 2022.
Nov. 1	The amendments to the Regulations for Profit-seeking Enterprise’s Applications for Advance Pricing Arrangements” and the renaming of the directions as “Directions for the Regional National Taxation Bureaus of Ministry of Finance to Deal With the Advance Pricing Arrangement Cases” were promulgated.
Nov. 1	The amendments to the Directions for Competent Authorities Handling the Suspension of Business Operations and the renaming of the directions as Directions for Regional National Taxation Bureaus of Ministry of Finance Handling the Suspension of Business Operations were promulgated.
Nov. 8	The amendments to the Operation Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts were promulgated and will become effective on January 1, 2022.
Nov. 8	Announcement of matters to be improved and strengthened found during the 2021 visit of Treasury electronic payment and centralized payment operations.
Nov. 11	Cooperating with the policy of promoting the issuance of the new UI Number for Foreign Nationals by the National Immigration Agency, Ministry of the Interior, the FIA completed the task of second direct deposit tax refunds for Foreign Nationals.
Nov. 11	The Directions for the Determination of Customs’ Adoption of Suspension or Repeal of the Declaration Business Pursuant to Paragraph 1 of Article 84 of Customs Act was enacted and promulgated.
Nov. 12	The Deputy Representative of the Japan-Taiwan Exchange Association (Taipei Office) visited Customs Administration.

Date	Major Events
Nov. 15	The Executive Yuan has approved the extension of the exemption period for the commodity tax on completely electric-operated automobiles or motorcycles stipulated in Paragraph 2 of Article 12-3 of the Commodity Tax Act to December 31, 2025; however, the exempted tax amount for passenger sedans shall be limited to NT\$1.4 million taxable value.
Nov. 16	Customs Administration co-hosted the “2021 Customs Border Security Joint Meeting” with Taiwan High Prosecutors Office.
Nov. 16	The Regulations for Cultural and Arts-related Enterprises Applying for Separate Taxation of Seller’s Individual Income from the Sales of Approved Artifacts or Works of Art at Exhibitions or Auctions was amended and promulgated by the Ministry of Culture and MOF.
Nov. 17	The tax agreement with the Republic of Korea was signed.
Nov. 18	Pilot Directions for the Free Trade Zone Cargo Cross-zone Transport Tracking and Monitoring was enacted and promulgated.
Nov. 18	Held an emergency response drill for manual payment operations in 2021.
Nov. 19	Regulations for Deposit Exemption of Duties and Taxes on Imported Artifacts, Artworks or Specimens at Exhibitions or Auctions was jointly enacted and promulgated by the Ministry of Culture.
Nov. 19	The Ministry of Culture and MOF co-promulgated and issued the amendments to partial articles of the Regulations for Reducing Business and Entertainment Taxes for Cultural and Arts-related Enterprises.
Nov. 22	Amended and promulgated the Regulations for Information Collection, Announcements and Statistics of PPP Projects.
Nov. 22	Conducted “The Seminar for International Taxation” in English.
Nov. 23	Won the third prize of “The 2021 Open Data Gold Quality Award” held by the National Development Council.
Nov. 23	“2021 National Training Workshop on Protecting Intellectual Property Rights,” co-hosted by Customs Administration of the MOF and REACT, an international non profit organization.
Nov. 23	“The Manual of Advance Cargo Declaration” was amended and promulgated.
Nov. 24	Notice is hereby given concerning the amounts of exemptions, standard deductions, special deductions for salaries/wages and the disabled, tax brackets for individual income tax in 2022, and limited exemptions for retirement and severance payments received in 2022.
Nov. 24	Notice is hereby given concerning the amounts of basic income, deduction from basic income while calculating the basic tax, and exemption for insurance payments received in the event of death for individual basic income under which profit-seeking enterprises and individuals are not liable for income tax in accordance with the Income Basic Tax Act in 2022.

Date	Major Events
Nov. 24	Notice is hereby given that the amounts of items listed in Paragraph 1, Article 12-1 of the Estate and Gift Tax Act are applicable to estate and gift tax cases occurring in 2022.
Nov. 25	The MOF cooperated with the DGBAS of the Executive Yuan to complete the preparation for revenues of the “Sea-Air Combat Power Improvement Plan Purchase Special Budget Proposal”, which was approved in meeting no. 3779 by the Executive Yuan.
Nov. 26	Amended and promulgated the “Notice for Members of the Selection Committee of PPP Projects.”
Nov. 29	Articles 2 and 4 of Operation Directions Governing the Application by Customs Brokers for the Lowering of the Examination Rate of Goods were amended.
Nov. 30	The customer catboat consultation service on the operation of the business tax system was launched.
Nov. 30	Partial provisions of the Guidelines for Information Service Provided by the Tax Collection Authority on Income and Deductions Data Inquired by Taxpayers During the Period of Filing Income Tax Return were amended and promulgated.
Nov. 30	The Standards on Profit-seeking Enterprises in the 2022 Taxable Year for the Ceiling Interest Rate on Loans and Standards on General Salary of Employees was enacted and promulgated.
Dec. 1	Sent an official document regarding “References for Negotiation and Contract Signing of PPP Projects.”
Dec. 1	From December 1, 2021 to March 31, 2022, a temporary reduction of tax amounts of commodity tax on Portland I cement, gasoline, and diesel oil are 50%, 14.6%, and 25.1%, separately.
Dec. 2	The Conference on “The Chief Information Officers of the MOF and Its Subordinate Agencies of 2021” was held.
Dec. 3	“2021 Meeting on Customs Affairs” was held.
Dec. 6	The Preference Regulations for Leasing and Setting Up Superficies on Government-owned Real Estate by the Private Sector to Build Public Housing was amended by the MOF and the Ministry of the Interior.
Dec. 7	Article 15 of the Uniform Invoice Award Regulations was amended and promulgated.
Dec. 9	It was announced the tariff rates of 18 products including meat of bovine animals and wheat would be reduced for a four-month period, from December 1, 2021 to March 31, 2022.
Dec. 10	Amended and promulgated the Regulations for Visiting PPP Projects.
Dec. 14	The “Real Estate Transfer Counterless 1-Stop Service” won the 4th Government Service Award.

Date	Major Events
Dec. 15	Partial articles of Customs Import Tariff were amended and promulgated.
Dec. 16	Convened “The 2021 Meeting on Investigation and Seizure of Illegal Tobacco and Alcohol Products.”
Dec. 16	Articles 2, 5, and 6 of the Directions for the Income Taxation of Cross-border Electronic Services Provided by Foreign Enterprises were amended and promulgated.
Dec. 16	Article 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 was amended and promulgated and the Directions for Tax Withholders Paying Foreign Profit-seeking Enterprises the Remuneration for Services or the Business Profit Applying for Issuance of Assessment Permission of Applicable Net Profit Ratio for Calculation of Income was enacted and promulgated.
Dec. 17	The amendments to partial articles of the Tax Collection Act were promulgated.
Dec. 20	Article 3 of Operation Directions Governing Customs Clearance Procedures for Maritime Express Consignments was amended.
Dec. 20	The amendments to partial provisions of the “Reference Table for Fines and Multiples of Punishments” of Article 44 of the Tax Collection Act were promulgated.
Dec. 20	The Guidelines for the Service of Pre-Calculation of Estate Tax Returns was enacted and promulgated.
Dec. 21	To cooperate with the Tax Collection Act amendment, MOFTI conducted the four hybrid courses to contain in-person and distance learning online “Seed Teacher Training for Tax Collection Act Amendment.”
Dec. 22	The amendment to Article 15 of the Regulations Governing Anti-money Laundering and Counter-terrorist Financing for Certified Public Bookkeepers and Bookkeeping and Tax Return Filing Agents was promulgated.
Dec. 23	The protocol amending the tax agreement with UK came into force and became applicable on January 1, 2022.
Dec. 24	“The Descriptions for Operations Related to the Application for Renting National Non-public Use Lands or Buildings by Governmental Authorities or Administrative Bodies for the Purpose of Building Social Housing” was amended.
Dec. 28	Customs Administration initiated the advance customs broker authorization system for the consignees of import express shipments verified through real-name authentication system.
Dec. 29	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, 2022, for one year.
Dec. 29	The amendments to Articles 2-2 and 3 of the Securities Transaction Tax Act were promulgated.

Date	Major Events
Dec. 29	The amendment to Article 3 of the Operational Directions for Tax Payment by Credit Cards, the amendment to Article 15 of the Operational Directions for Tax Payment by Automated Teller Machine, the amendment to Article 4 of the Operational Directions for Tax Payment by Phone or E-transactions from Current or Savings Accounts, the amendment to Article 4 of the Operational Directions for Tax Payment by Automated Teller Machine IC Cards, the amendment to Article 4 of the Operational Directions for Tax Payment via Electronic Payment Account, and the amendment to Article 5 of the Operational Directions for Tax Payment to the Tax Collection Agency at entrusted Convenience Stores were promulgated and will become effective on January 1, 2022.
Dec. 30	The amendments to Articles 5 and 25 of the Vehicle License Tax Act were promulgated.

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