中華民國財政年報 2025

Annual Report on Government Finance in The Republic of China

財政部　編印
中華民國一一五年七月
MINISTRY OF FINANCE
REPUBLIC OF CHINA
July 2026

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ANNUAL REPORT ON GOVERNMENT FINANCE IN THE REPUBLIC OF CHINA 2025

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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。

114 年度中央政府總決算歲入歲出賸餘新臺幣 2,436 億元，係自 106 年度起連續 9 年產生賸餘，顯示政府財政穩健。為因應美國關稅等對民生及經濟影響，辦理普發現金作業，提供企業金融支援，並加強邊境查緝，全面防杜違規轉運，維護我國廠商權益及貿易秩序，協助產業升級。另研提財政收支劃分法修正草案經行政院函請立法院審議，落實財政盈虛調劑，有助增進地方財政自主，均衡區域發展。

面對中東衝突、地緣政治風險、國際經濟情勢變化與氣候變遷等多重挑戰，將持續採取穩健且具韌性的財政政策，兼顧經濟發展與財政紀律，並妥善控管債務，厚植財政量能，發揮支持經濟穩定與產業發展的關鍵力量，打造更具活力、永續性的臺灣。

財政工作經緯萬端，為有助各界瞭解公共財政，特編印「中華民國財政年報」，以業務別介紹各單位職掌及重要業務概況，輔以統計數據圖表分析各項業務執行績效，期盼各界不吝指教與支持。

財政部部長 莊翠雲 謹致

PREFACE

The Ministry of Finance (MOF) oversees the nation's fiscal affairs, including treasury, taxation, customs, national property, fiscal information, international fiscal affairs, and the promotion of public-private partnerships in public infrastructure. These functions are performed by the National Treasury Administration, the Taxation Administration, the National Taxation Bureaus, the Customs Administration, the National Property Administration, the Fiscal Information Agency, the Department of International Fiscal Affairs, and the Department for the Promotion of Private Participation. The MOF coordinates financial resources to support government operations.

In fiscal year 2025, the central government recorded a surplus of NT$243.6 billion, marking the ninth consecutive year of budget surpluses since 2017 and demonstrating the soundness of the nation's public finances. To mitigate the impact of U.S. tariffs and other factors on people's livelihoods and the economy, the government distributed universal cash payments, provided financial support to enterprises, and strengthened border controls to prevent illegal transshipment, thereby protecting the rights and interests of domestic enterprises, maintaining orderly trade, and supporting industrial upgrading. In addition, the Executive Yuan submitted a draft amendment to the Act Governing the Allocation of Government Revenues and Expenditures to the Legislative Yuan for deliberation. The proposed amendment is intended to improve the adjustment and allocation of fiscal resources among different levels of government, enhance local fiscal autonomy, and promote balanced regional development.

In the face of challenges such as conflicts in the Middle East, geopolitical risks, changes in the global economic environment, and climate change, the MOF will continue to pursue prudent and resilient fiscal policies that strike a balance between economic development and fiscal discipline. At the same time, the MOF will maintain sound debt management, strengthen fiscal capacity, and reinforce the government's vital role in supporting economic stability and industrial development, thereby building a more dynamic and sustainable Taiwan.

This publication is intended to help the public understand the nation's finance. It presents an overview of each agency's main duties and achievements, with supporting data and analysis. We sincerely welcome your feedback and support.

Chuang Tsui-Yun

Minister
Ministry of Finance

財政部 115 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）因應美國關稅金融協助措施
（八）精進菸酒管理
（九）促進公益彩券產業穩健發展
（十）推動中央及地方政府發行永續發展政府債券

二、建立合理稅制，推動便民措施

（一）賡續推動修正賦稅法規
（二）調高長期照顧特別扣除額，提供身心失能照護需求家庭適切協助
（三）修正「營利事業所得基本稅額之徵收率」，接軌國際規範
（四）持續推廣使用雲端發票
（五）延長電動車輛減免徵貨物稅及使用牌照稅措施
（六）延長行動支付租稅優惠措施
（七）導入人工智慧（AI）技術應用，提升稅務服務品質
（八）無添加糖飲料免課及基本家電不課貨物稅，兼顧國人健康及節省民眾生活支出
（九）修正公布「納稅者權利保護法」第 4 條、第 6 條及第 20 條
（十）修正公布「使用牌照稅法」第 7 條

三、提供便捷通關，強化邊境查驗

（一）強化邊境安全管理
（二）運用新興科技強化查緝效能及貨物移動安全
（三）優化通關實名認證機制
（四）運用政府公有雲發展海關智能服務
（五）推動數位海關再造，提升通關服務韌性
（六）落實執行貿易救濟措施
（七）精進緝毒犬隊業務
（八）積極推動國際關務業務
（九）賡續加強洗錢防制業務

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）持續推動國有房地包租作業
（六）協同分工辦理海岸環境清理
（七）辦理國有非公用文化資產修復及管理維護
（八）辦理國有非公用不動產接管作業
（九）辦理媒合環保團體認養國有非公用邊際土地
（十）引進自然碳匯產業，鼓勵企業投入淨零轉型

五、推進促參創新機制，擴增公共建設案源，引導民間資金投資國家公共建設

（一）創新促參推進機制，擴增公共建設案源
（二）加強輔導、激勵及引導機關辦理重點與新興促參公共建設
（三）滾動檢討並精進促參法制環境
（四）協助機關辦理履約管理，排除履約困難

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）強化跨境稅務合作，增進租稅透明與公平
（三）促進國際財金交流合作

七、落實法規鬆綁，強化投資動能

Major Policies of the Ministry of Finance in 2026

I. Ensuring Sound Public Finance and Maintaining Fiscal Sustainability

A. Cultivating multiple channels for financial resources
B. Implementing centralized disbursement management
C. Strengthening debt management
D. Enhancing local financial assistance and evaluations
E. Promoting the amendment of the Act Governing the Allocation of Government Revenues and Expenditures
F. Strengthening government equity management
G. Administering financial support measures in response to US tariff policies
H. Enhancing tobacco and alcohol administration
I. Spurring the stable development of the Public Welfare Lottery
J. Promoting the issuance of sustainable government bonds by central and local governments

II. Establishing a Reasonable Tax System and Promoting Measures that Enhance Public Convenience

A. Continuously promoting amendments to tax laws and regulations
B. Increasing the special deduction for long-term care to provide appropriate assistance to the families of those suffering from physical or mental incapacity
C. Adjusting the tax rate for the income basic tax imposed on profit-seeking enterprises to align with international standards
D. Continuously promoting cloud invoicing
E. Extending the implementation period of the reductions and exemption from the commodity tax and the exemption from the vehicle license tax for electric-powered motor vehicles
F. Extending tax incentive measures for mobile payments
G. Introducing AI technology to enhance tax services
H. Introducing an exemption from the commodity tax for no-added-sugar beverages and basic appliances to safeguard public health and reduce consumers' living expenses
I. Promulgating amendments to Articles 4, 6, and 20 of the Taxpayer Rights Protection Act
J. Promulgating an amendment to Article 7 of the Vehicle License Tax Act

III. Providing an Easier Clearance Environment while Strengthening Border Enforcement

A. Strengthening border enforcement
B. Applying emerging technologies to enhance enforcement efficiency and ensure cargo movement safety
C. Enhancing real-name authentication for express consignments
D. Employing the public cloud to develop intelligent customs services
E. Promoting digital customs re-engineering and enhancing the resilience of customs clearance services
F. Implementing trade remedy measures
G. Refining the operations of the Drug Detector Dog Teams
H. Promoting international customs affairs
I. Continuously strengthening anti-money laundering affairs

IV. Employing Diversified Development Strategies to Revitalize National Assets

A. Actively revitalizing national assets to increase their value
B. Cooperating with the competent authorities in charge of the businesses concerned and the private sector to engage in joint revitalization
C. Providing national real estate for the construction of social housing
D. Enhancing the clean-up of occupied national, non-public-use real estate
E. Continuously processing operations to lease national non-public-use real estate for subleasing
F. Assisting with coastal environment clean-up work through collaboration and a division of labor
G. Implementing restoration, management, and conservation of national non-public-use cultural heritage sites
H. Conducting takeover operations for national non-public-use real estate
I. Implementing matching services to facilitate environmental protection groups to adopt national non-public-use marginal land
J. Introducing natural carbon sink industries and encouraging enterprises to invest in net zero transformation

V. Promoting Innovative Public-Private Partnership Mechanisms, Expanding Sources of Public Infrastructure Projects, and Guiding Private Investment into National Public Infrastructure

A. Promoting innovative public-private partnership mechanisms and expanding sources of public infrastructure projects
B. Strengthening counseling, encouragement, and guidance for the authority in charge of handling infrastructure of PPP projects
C. Conducting rolling reviews and improving the PPP legal environment
D. Assisting the authority with contract performance management and eliminating problems in contract performance

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

A. Promoting the conclusion of tax agreements, customs agreements, and fiscal cooperation agreements to facilitate international cooperation
B. Enhancing cross-border cooperation in tax matters and advancing tax transparency and fairness
C. Promoting international fiscal and financial exchanges and cooperation

VII. Implementing Financial Deregulation

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第一章　組織及人力概況
Chapter I: Organization and Workforce Profile

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修正公布財政部組織法，自 102 年 1 月 1 日施行。依據組織法規定本部掌理下列事項：

一、國庫及支付業務

二、賦稅

三、關務

四、國有財產

五、財政資訊

六、促進民間參與公共建設

七、所屬財政人員訓練機構之督導

八、其他有關財政事項

The Executive Yuan established the Ministry of Finance (MOF) to administer the nation's finances. On February 3, 2012, in accordance with the restructuring of the Executive Yuan, the Organic Act of the Ministry of Finance was enacted and promulgated, and became effective on January 1, 2013. The MOF is in charge of the following functions:

A. National treasury and management of disbursements

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 fiscal affairs

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 9 個單位。法定編制員額 213 人，含部長 1 人；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。截至 114 年底，部本部預算員額為 226 人（職員 192 人、駐警 3 人、工友 5 人、技工 4 人、駕駛 3 人、聘用 15 人及約僱 4 人）。

二、本部所屬機關（構）

(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。截至 114 年底，所屬行政機關預算員額 14,602 人（職員 12,455 人、工友 152 人、技工 112 人、駕駛 85 人、聘用及約僱 1,798 人）。

(二) 所屬金融、保險及生產事業機構

設臺灣金融控股股份有限公司及其下轄臺灣銀行股份有限公司（114 年 8 月 1 日合併其子公司臺銀綜合保險經紀人股份有限公司）、臺銀人壽保險股份有限公司、臺銀綜合證券股份有限公司；另設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及財政部印刷廠 8 個事業機構。所屬事業機構 114 年度預算員額 21,280 人（正式職員 15,848 人，臨時職員 24 人及正式工員 5,408 人）。

I. Organization

The MOF is responsible for overseeing national financial policies and comprises the following units and agencies (organizations) as per the Organic Act of the Ministry of Finance, the Rules Governing the Functions and Assignments of the Ministry of Finance, the Table of Organization of the Ministry of Finance, and other relevant regulations.

A. Headquarters

The MOF comprises nine departments: Department of Planning, Department of International Fiscal Affairs, Department for the Promotion of Private Participation, Secretariat, 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 Political Deputy Ministers equivalent to senior rank grade 14, and one Administrative Deputy Minister with senior rank grade 14. As of the end of 2025, the budgeted staff at the MOF headquarters was 226 (192 regular staff, three security guards, five manual workers, four technicians, three drivers, 15 auxiliary employees, and four contract employees).

B. Subordinate Organizations

1. Subordinate Agencies

The MOF comprises 10 third-level subordinate agencies—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. As of the end of 2025, the budgeted staff at subordinate agencies was 14,602 (12,455 regular staff, 152 manual workers, 112 technicians, 85 drivers, and 1,798 auxiliary and contract employees).

2. Subordinate Financial, Insurance, and Production Enterprises

The MOF oversees eight public enterprises: Taiwan Financial Holdings Co., Ltd., Bank of Taiwan Co., Ltd. (merged with its subsidiary BankTaiwan Insurance Brokers Co., Ltd. on August 1, 2025), BankTaiwan Life Insurance Co., Ltd., BankTaiwan Securities Co., Ltd., Land Bank of Taiwan Co., Ltd., Export-Import Bank of the Republic of China (Taiwan), Taiwan Tobacco and Liquor Corporation, and Printing Plant, MOF. The number of budgeted staff in 2025 was 21,280 (15,848 regular staff, 24 temporary workers, and 5,408 official workers).

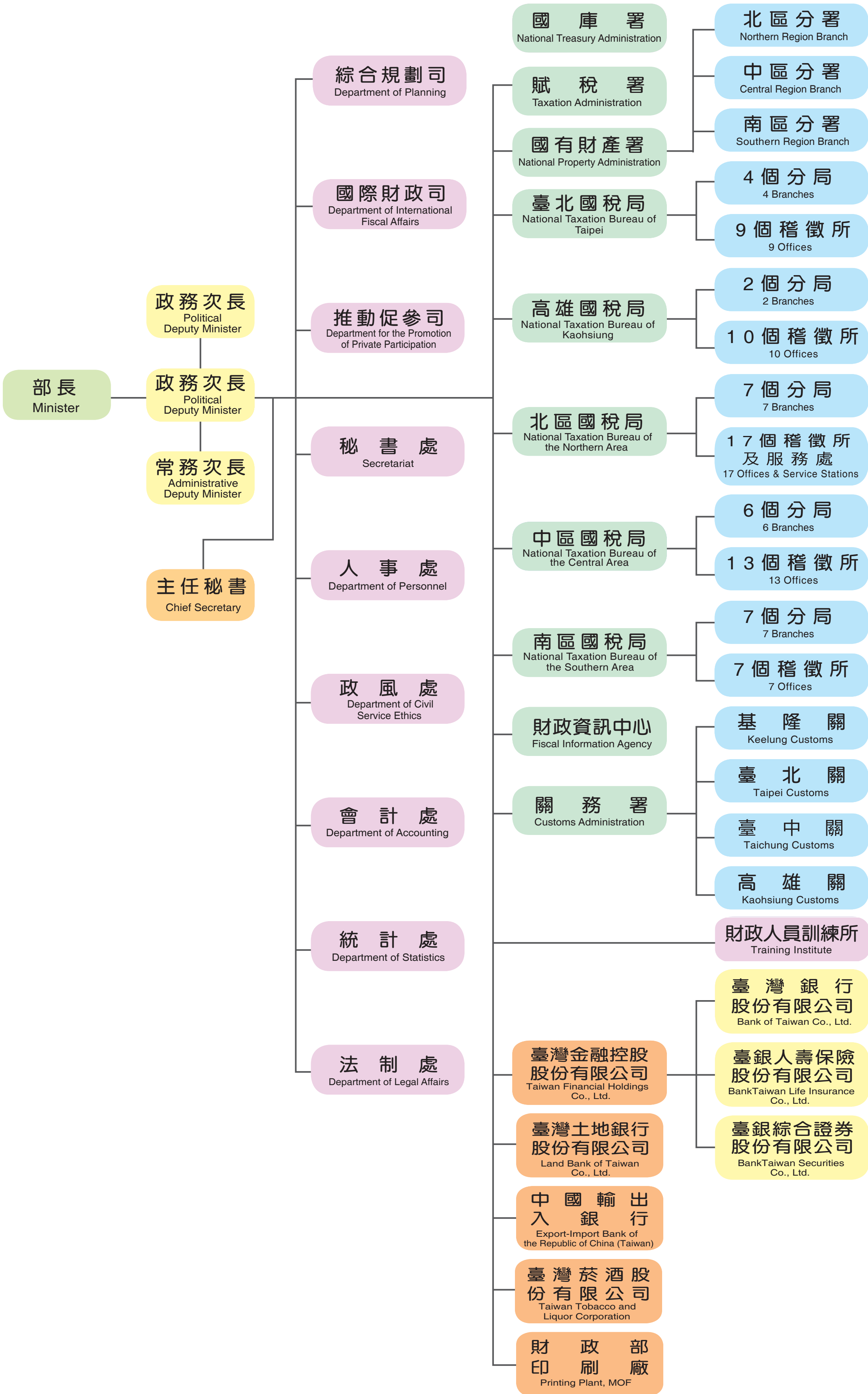


圖 1　本部及所屬機關（構）組織系統

Chart 1　Organization of the MOF

貳、人力

截至 114 年底，本部及所屬各機關（構）正式職員實有員額 26,975 人。

一、依機關別

部本部 184 人，占 0.68%；所屬行政機關 11,712 人，占 43.42%；所屬事業機構 15,079 人，占 55.90%。

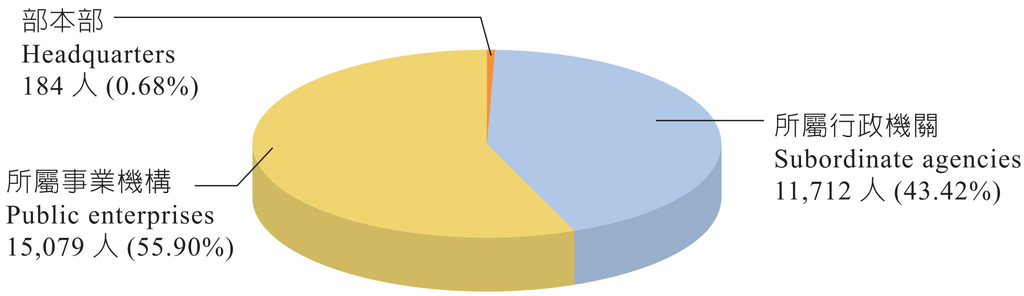


圖 2　本部及所屬機關（構）正式職員分布比率
Chart 2　Breakdown of regular staff at headquarters, subordinate agencies, and public enterprises

二、依性別

本部及所屬機關（構）男性職員 11,097 人，占總員額 41.14%；女性職員 15,878 人，占 58.86%。

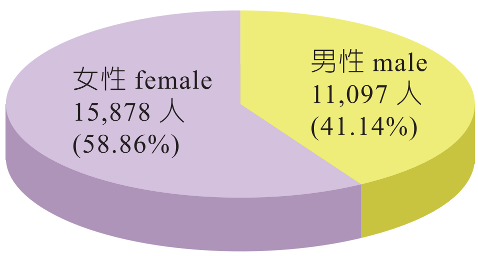


圖 3　本部及所屬機關（構）職員性別分布比率
Chart 3　Gender breakdown at the MOF (including subordinate units)

三、平均年齡

本部及所屬機關（構）職員平均年齡為 46 歲，其中部本部平均年齡為 47 歲；所屬行政機關為 45 歲；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 85 人，占 0.32%；具碩士學歷者 8,914 人，占 33.05%；具大學學歷者 15,898 人，占 58.94%；具專科學歷者 1,724 人，占 6.39%；高中職以下及其他學歷者 354 人，占 1.31%。

II. Workforce Profile

As of the end of 2025, the number of regular staff members at the MOF and its subordinate agencies (institutions) was 26,975.

A. By Agency

The number of regular staff at the headquarters of the MOF was 184 (0.68%), while those at its subordinate agencies and public enterprises were 11,712 (43.42%) and 15,079 (55.90%), respectively.

B. By Gender

The MOF and its subordinate organizations collectively had 11,097 male staff members (41.14%) and 15,878 female staff members (58.86%).

C. By Average Age

The overall average age of staff at the MOF was 46, with an average age of 47 for those at headquarters, 45 for those at subordinate agencies, and 45 for those at public enterprises.

D. By Education Level

At the MOF, including its subordinate agencies and public enterprises, there were a total of 85 staff members with a doctoral degree (0.32%), 8,914 members with a master's degree (33.05%), 15,898 members with a bachelor's degree (58.94%), 1,724 members with an associate degree (6.39%), and 354 members with a high school or vocational school degree or below (1.31%).

第二章　施政概況
Chapter II: Administrative Overview

壹、國庫業務
I. National Treasury

一、組織職掌

國庫署置署長 1 人、副署長 2 人、主任秘書 1 人，設 6 組 5 室，各組設置組長、副組長各 1 人，人事、政風及主計室置主任，組及秘書室、資訊室以下分科辦事。

國庫署掌理國庫制度之規劃與管理、中央政府歲入預算籌編及國庫財務調度、國庫集中支付業務之管制及庫款撥付作業、公共債務制度之規劃與管理、中央債務舉借及還本付息、政府重大經建、社會福利等財務規劃之核議與公益彩券發行、運用之管理及監督、公股股權及規費制度之管理、地方財政之輔導及監督、菸酒管理制度之規劃、管理及查緝、國庫資訊業務規劃、設計、分析、維護與電腦設備安全防護、管制及維修管理、其他有關國庫與支付業務之規劃及管理事項。

A. Organization and Functions

The National Treasury Administration (NTA) is staffed by one Director General, two Deputy Directors General, and one Chief Secretary. The NTA is composed of six divisions and five offices. Each division has one Director and Deputy Director, while the Personnel Office, the Civil Service Ethics Office, and the Accounting and Statistics Office are each headed by a Chief Officer. Within each division and the Secretariat, as well as the Information Management Office, are several sections taking charge of different tasks.

Among the major functions of the NTA are planning and managing the national treasury system, preparing the central government revenue budget, and dispatching national treasury finances; controlling centralized payments from the National Treasury and appropriating Treasury funds; planning and administering the public debt management system, acquiring loans for government debt, paying of debt principal and interest; reviewing financial plans for important government economic, construction, and social welfare projects and for issuing public welfare lottery tickets while managing and supervising the utilization of lottery proceeds; managing government-owned shares and the fees and charges system; providing assistance and supervision to local governments

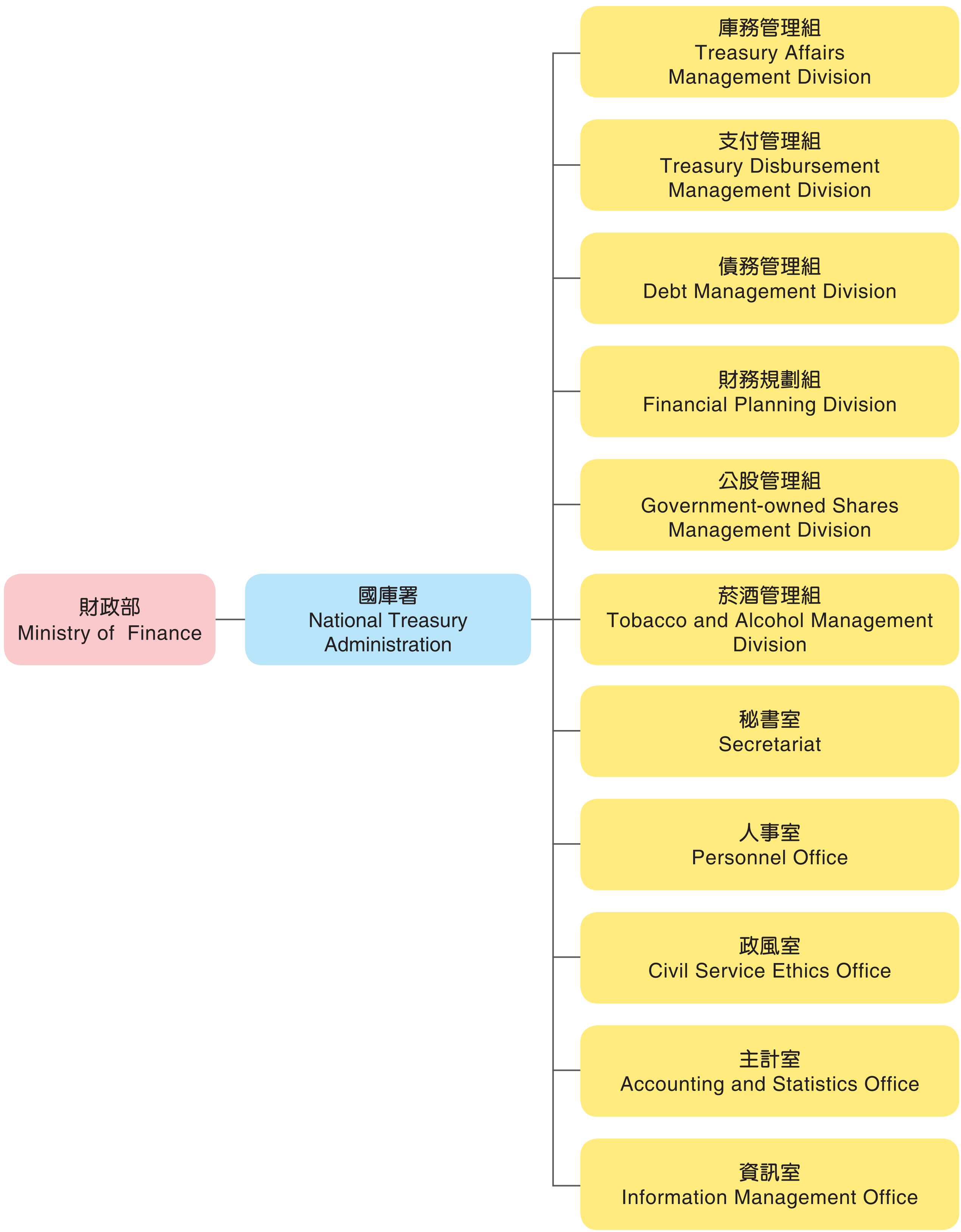


圖 4　國庫署組織系統

Chart 4　Organization of the National Treasury Administration

concerning finance; planning the tobacco and alcohol administration system and engaging in corresponding management and investigations; planning, designing, analyzing, and maintaining National Treasury information operations; maintenance and supervision of computer equipment; and planning and managing other operations related to National Treasury management and disbursement operations.

二、重要業務統計

B. Statistics of Major Operations

(一) 中央政府財政收支

105 年度以來，景氣回溫及推動稅制調整措施成效陸續顯現，總預算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為新臺幣（下同）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，所幸非稅課收入受惠 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，總決算賸餘 2,979 億元，111 年度因稅課收入優於預期，總決算賸餘更達 4,993 億元，持續蓄積財政能量。112 年度配合施政需要擴增歲出規模，因歲入執行良好，總決算賸餘 2,796 億元。113 年度因稅課收入執行優於預期，歲入歲出由預算數差短轉為賸餘 3,597 億元。114 年度稅課收入執行較預算數略為減少，惟加計非稅課收入，歲入仍較預算數增加，總決算歲入歲出賸餘 2,436 億元。

1. Revenues and Expenditures of the Central Government

Thanks to an economic recovery and the concrete achievements brought about by adjustments to taxation the MOF has implemented since 2016, the deficit been substantially reduced. The Final Accounts of the Central Government showed a surplus of NT$110.9 billion for 2018 and of NT$120.7 billion for 2019. In 2020, tax revenue fell short due to the COVID-19 pandemic. However, thanks to the outperformance seen in 5G frequency licensing fees and public property revenues, non-tax revenue overall exceeded expectations. The annual revenue budget achievement rate exceeded 100%, resulting in a surplus of NT$130.3 billion in 2020. In 2021, following an economic recovery and due to deferred tax revenue, there was a surplus of NT$297.9 billion seen in the final account. In 2022, when tax revenues surpassed expectations, there was a surplus of NT$499.3 billion in the final account, showing further strengthening of the nation’s fiscal capacity. In 2023, to meet the needs of government administration, expenditures rose. However, thanks to excellent revenue collection, a surplus of NT$279.6 billion showed in the final account. In the following year, tax revenues exceeded expectations and final accounts indicated a shift from a deficit to a surplus of NT$359.7 billion. In 2025, tax revenue execution fell slightly short of the budgeted amount. However, with the inclusion of non-tax revenue, total annual revenue still exceeded the budgeted amount and year's end saw a surplus of NT$243.6 billion.

表 1　中央政府財政收支

Table 1　Annual revenues and expenditures of the central government

單位：新臺幣拾億元

Unit: NT$ billion

年度 Year	歲入 Annual revenues	歲出 Annual expenditures	餘絀 Surplus(+) or deficit(-)
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
2022	2,713.2	2,214.0	499.3
2023	2,907.4	2,627.8	279.6
2024	3,143.9	2,784.2	359.7
2025	3,177.7	2,934.0	243.6

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. 105 年度至 113 年度為審定決算數，114 年度為院編決算數。

Note: Figures in the table listed are from the Central Government General Budget as implemented.

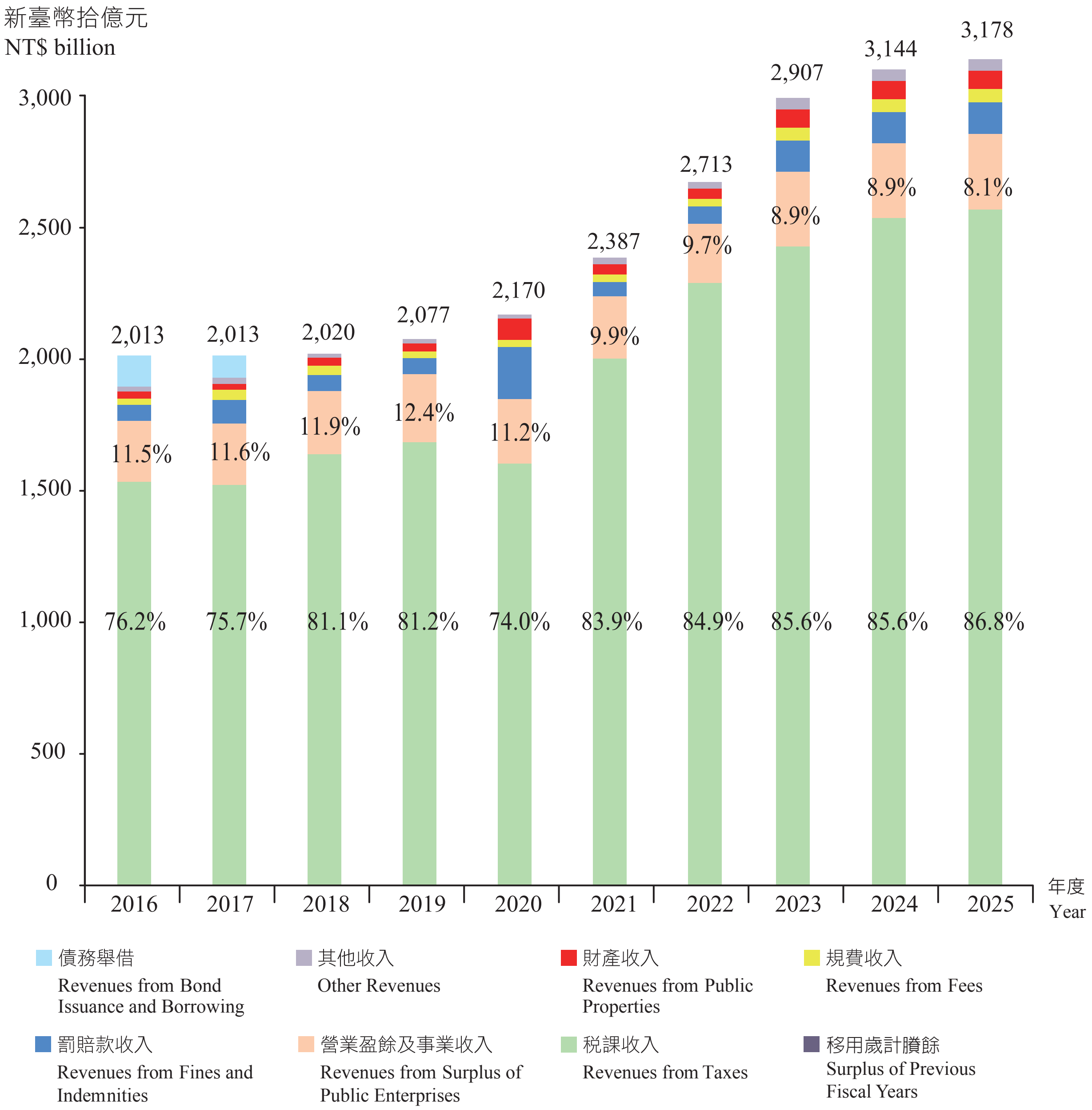
1. According to the Budget Act, annual revenues do not include debt raised and revenues resulting from any surplus from the previous year. Expenditures exclude debt repayments.
2. 2016-2024: Final Audit Accounts of the Central Government, edited by the National Audit Office; 2025: Final Accounts of the Central Government, compiled by the Executive Yuan.

(二) 中央政府收入結構

中央政府財政收入以稅課收入為大宗，過去 10 年中央政府總預算收入狀況如下：

2. Structure of the Revenues of the Central Government

Tax revenue is the main source of central government budget revenues. Changes in the revenue structure of the central government general budget over the past decade are shown below.



附註：1. 圖列數據為中央政府總預算執行結果。
2. 105 年度至 113 年度為審定決算數，114 年度為院編決算數。
3. 「收入」為歲入、債務舉借及移用以前年度歲計賸餘。

Note: 1. Figures in the chart listed are from the execution of the Central Government General Budget.
2. 2016-2024: Final Audit Accounts of the Central Government, edited by the National Audit Office; 2025: Final Accounts of the Central Government, compiled by the Executive Yuan.
3. Revenues of the central government include annual revenues, debt raised, and revenues from the previous year.

圖 5　中央政府收入結構

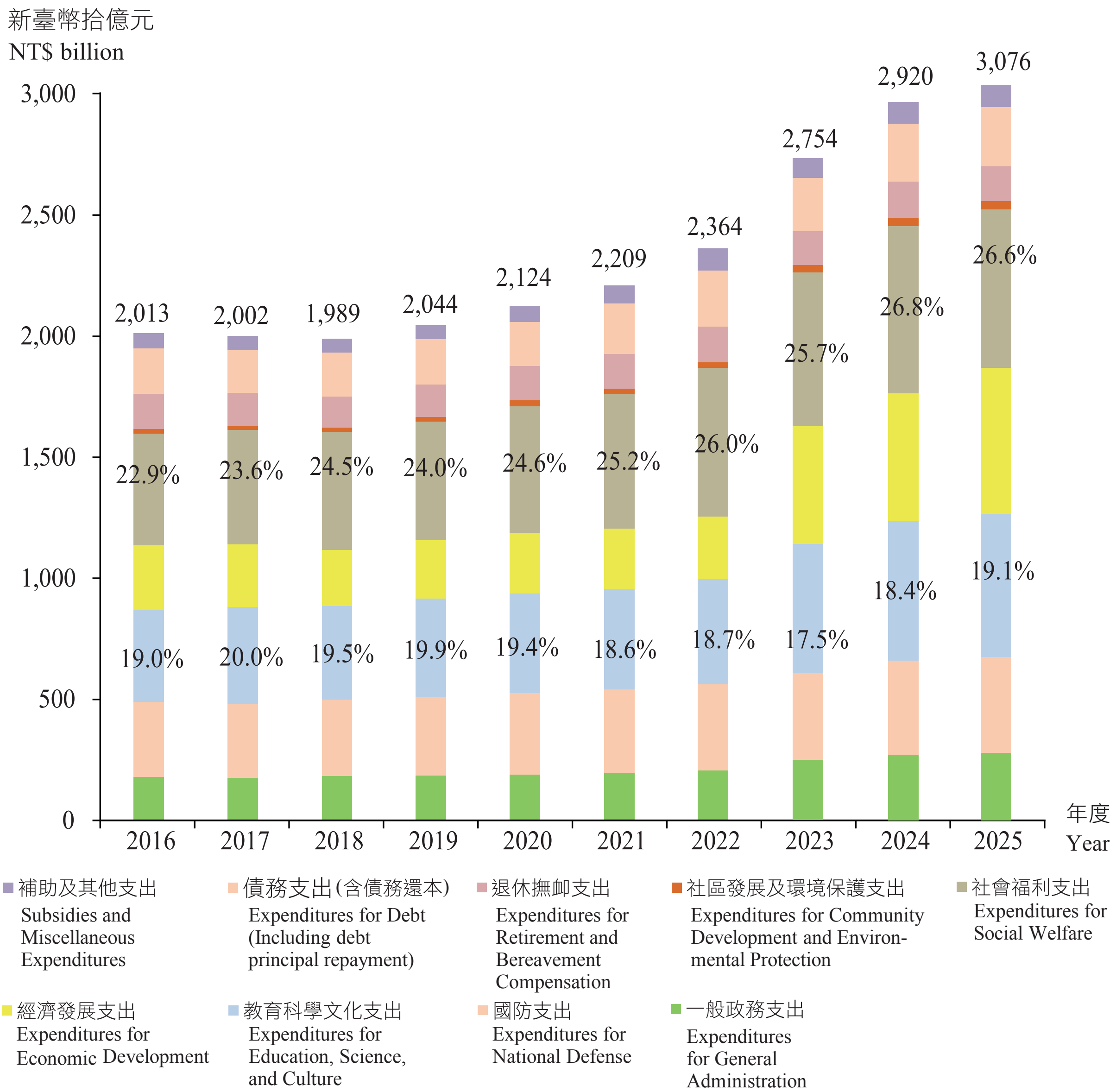
Chart 5　Structure of the Revenues of the Central Government

(三) 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 105 年 41.9% 上升至 114 年 45.7%，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。

3. Structure of the Expenditures of the Central Government

Over the past 10 years, the percentage of expenditures for education, science, culture, and social welfare has gradually increased, from 41.9% in 2016 to 45.7% in 2025, indicating that the focus of central government policy is building a high-quality educational environment and broadening the scope of care for the disadvantaged members of society.



附註：105 年度至 113 年度為審定決算數，114 年度為院編決算數。
Note: 2016~2024: Final Audit Accounts of the Central Government, edited by the National Audit Office. 2025: Final Accounts of the Central Government, edited by Executive Yuan.

圖 6　中央政府支出結構

Chart 6　Structure of the Expenditures of the Central Government

(四) 中央政府 1 年以上公共債務舉借概況

107 年度至 113 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；114 年度中央政府總預算亦無編列債務舉借。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。

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

As a result of the proper use of revenues and expenditures, no central government debt was incurred as part of the general budget from 2018 to 2024. The central government's 2025 general budget also does not include any borrowing. Over the past decade, all public debt incurred by the central government with a maturity of one year or more has been utilized to finance major national construction projects.

表 2　中央政府 1 年以上公共債務舉借概況

Table 2　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 Year	中央政府 舉借債務數額 Amount of central government debt	歲出總額 Total expenditures	中央政府舉借債務數額 / 歲出總額 Percentage of central government debt / total expenditures (%)
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
2022	0	2,251	0.00
2023	0	2,966	0.00
2024	0	2,916	0.00
2025	0	3,046	0.00

附註：1. 本表中央政府舉借債務數係指受公共債務法第 5 條第 7 項規定限制之舉借數。
2. 本表中央政府舉借債務數額 105 年度至 113 年度係審定決算數，114 年度為院編決算數。
3. 本表中央政府歲出總額均為預算數。

Note: 1. Debt as shown in this table is subject to the limitations set out in the provisions of Paragraph 7, Article 5 of the Public Debt Act.
2. Sources of central government debt: 2016-2024: Final Audit Accounts of the Central Government, edited by the National Audit Office. 2025: Final Accounts of the Central Government, compiled by the Executive Yuan.
3. Expenditures in this table are budgeted amounts.

(五) 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 114 年底，中央政府 1 年以上公共債務未償餘額 6 兆 730 億元，占國內生產毛額 21.15%。

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

As of the end of 2025, the central government's outstanding debt with a maturity of one year or longer totaled NT$6,073 billion. Its ratio to GDP stood at 21.15%.

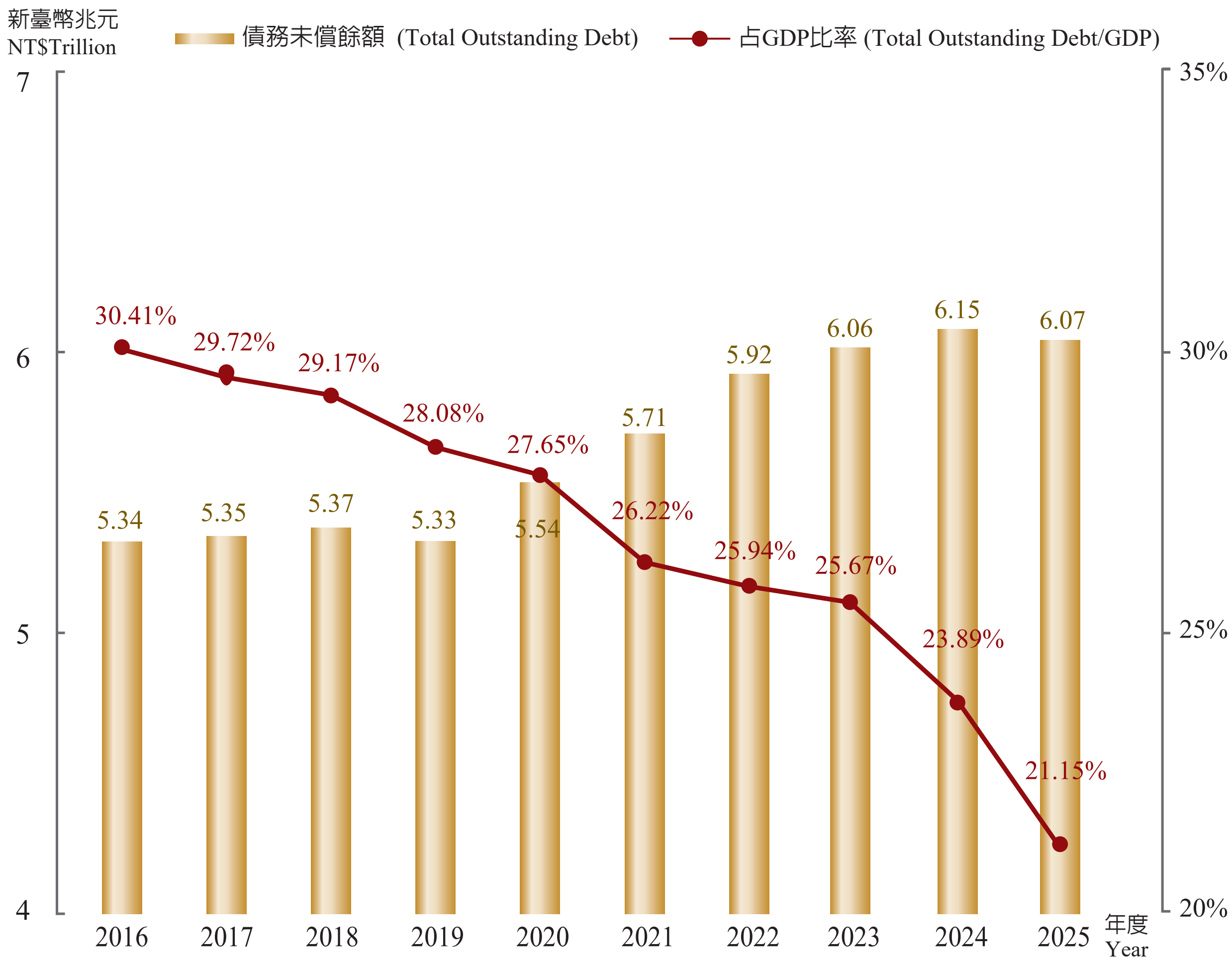


圖 7　中央政府債務未償餘額

Chart 7　Central Government's Outstanding Debt

附註：1. 本圖列數據不含外債。
2. 105 年度至 113 年度為審定決算數，114 年度為院編決算數。
3. GDP 資料來源：行政院主計總處。

Note: 1. External debt is not included.
2. 2016-2024: Final Audit Accounts of the Central Government, edited by the National Audit Office. 2025: Final Accounts of the Central Government, compiled by the Executive Yuan.
3. Data source for GDP: Directorate-General of Budget, Accounting and Statistics, Executive Yuan (DGBAS).

(六) 中央政府債務還本付息占國內生產毛額百分比

截至 114 年底，中央政府債務還本付息占國內生產毛額 0.79%。

6. Repayment of the Principal and Interest of Central Government Debt as a Percentage of GDP

As of the end of 2025, repayment of the principal and interest of central government debt as a percentage of GDP stood at 0.79%.

表 3　中央政府債務還本付息占國內生產毛額百分比

Table 3　Repayment 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 Year	債務還本 Principal repayment on central government debt	債務付息 Interest payment on 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 payments on central government debt/GDP (%)
2016	73	113	186	17,555	1.06
2017	74	101	176	18,012	0.98
2018	79	100	180	18,420	0.98
2019	89	98	186	18,974	0.98
2020	85	95	180	20,024	0.90
2021	120	88	208	21,773	0.95
2022	150	83	233	22,820	1.02
2023	126	83	209	23,598	0.89
2024	136	88	224	25,737	0.87
2025	142	85	226	28,698	0.79

附註：1. 105 年度至 113 年度為審定決算數，114 年度為院編決算數。
2. 表列還本數不含中央政府債務基金編列之償還數。

Note: 1. 2016-2024: Final Audit Accounts of the Central Government, edited by the National Audit Office. 2025: Final Accounts of the Central Government, compiled by the Executive Yuan.
2. This table does not include principal repayment concerning the Central Government Debt Service Fund.

(七) 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，期以導引民間投資增加，進而帶動經濟成長。雖然政府實質收入有所成長下，但因支出需求增加，各級政府 1 年以上公共債務未償餘額緩步增加，惟仍符合公共債務法規定。

7. Outstanding Public Debt with a Maturity of One Year or Longer of All Levels of Government

In recent years, the government has actively promoted major public infrastructure projects to encourage private investment and, in turn, stimulate economic growth. Although the government's real revenue has increased, the outstanding balance of government debt with a maturity of one year or longer at all levels of government has continued to increase gradually due to rising expenditure needs. Nevertheless, the overall debt level remains in compliance with the relevant provisions of the Public Debt Act.

表 4　各級政府 1 年以上公共債務未償餘額

Table 4　Outstanding public debt with a maturity of one year or longer for all levels of government

單位：新臺幣拾億元；%
Unit: NT$ billion；%

年度 Year	中央 Central govt.	直轄市 Special municipalities	縣 (市) County and city govts.	鄉 (鎮、市) Townships/ towns	合計 Total	各級政府債務未償餘額 / 前 3 年國內生產毛額平均數 (%) Total outstanding debt /GDP(GNI) average over the previous 3 years (%)
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	35.53
2019	5,327	711	149	0	6,188	34.38
2020	5,536	717	146	0	6,399	34.65
2021	5,709	703	139	0	6,550	34.23
2022	5,920	675	132	0	6,727	33.21
2023	6,058	671	119	0	6,848	31.79
2024	6,148	642	101	0	6,891	30.32
2025	6,073	614	83	0	6,770	28.15

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. 105 至 113 年各級政府皆為審定決算數，114 年度為院（自）編決算數。

Note: 1. "Outstanding debt" as defined in the Public Debt Act refers to the outstanding public debt extending more than one year that has been taken out by the central and local governments for general budgets, special budgets, and in the form of extraordinary fund budgets beyond operating funds and trust funds. However, self-redeeming public debt is excluded.
2. 2016-2024: Final Audit Accounts of the Central Government, edited by the National Audit Office. 2025: Estimated final accounts for all levels of government.

(八)發行公益彩券挹注社會福利財源概況

114 年度公益彩券銷售金額為 1,649.2 億元，彩券盈餘分配數為 367.1 億元，計分配衛生福利部 165.1 億元、中央健康保險署 18.3 億元及地方政府 183.7 億元挹注國民年金、全民健保及地方政府社會福利財源。

8. Issuance of the Public Welfare Lottery, which Brings Earnings into Social Welfare Activities

Sales from the Public Welfare Lottery in 2025 were NT$164.92 billion. The lottery's distributed surplus was NT$36.71 billion, of which NT$16.51 billion was distributed to the Ministry of Health and Welfare, NT$1.83 billion to the National Health Insurance Administration, and NT$18.37 billion to local governments. The surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare.

表 5　公益彩券盈餘分配及銷售量簡表

Table 5　Accumulated sales and distributed surpluses from the Public Welfare Lottery from 2000 to 2025

單位：新臺幣拾億元
Unit: NT$ billion

項目 Item / 年度 Year	盈餘分配數 Distributed surpluses				銷售金額 Sales total
	衛生福利部(國民年金) Ministry of Health and Welfare (National Pension System) 45%	中央健康保險署(全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve) 5%	地方政府(社會福利) Local governments (social welfare) 50%	合計 Total	公益彩券 Public Welfare Lottery
2000-2024	281.20	31.34	314.25	626.78	2,469.84
2025	16.51	1.83	18.37	36.71	164.92
總計 Total	297.70	33.17	332.62	663.49	2,634.75

(九) 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下：

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

The new system for tobacco and alcohol was implemented on January 1, 2002. The market share of domestic and imported tobacco and alcohol in the past ten years was as follows:

表 6　國產及進口紙菸類總量表
Table 6　Total amount of domestic and imported cigarettes

單位：千支
Unit: One thousand pcs.

產品 Products / 年度 Year	紙菸類 Cigarettes								
	國產 Domestic			進口 Imported			小計 Subtotal		
	數量 Quantity	結構比 Percent of total	成長率 Growth rate (%)	數量 Quantity	結構比 Percent of total	成長率 Growth rate (%)	數量 Quantity	結構比 Percent of total	成長率 Growth rate (%)
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	34,676,214	100.00	-4.97
2021	32,361,460	82.55	12.60	6,840,763	17.45	15.22	39,202,223	100.00	13.05
2022	32,707,197	84.39	1.07	6,048,904	15.61	-11.58	38,756,101	100.00	-1.14
2023	30,694,482	84.77	-6.15	5,515,028	15.23	-8.83	36,209,510	100.00	-6.57
2024	26,902,943	78.93	-12.35	7,180,749	21.07	30.20	34,083,692	100.00	-5.87
2025	28,223,724	77.18	4.91	8,342,889	22.82	16.18	36,566,613	100.00	7.28

資料來源：1. 國產數據資料 (含外銷數量)：依據本部財政資訊中心提供資料。
2. 進口數據資料 (含自由港區進口數量)：依據本部關務署提供資料。

Source: 1. Data on domestic product (including the exported quantity): Materials provided by the Fiscal Information Agency, MOF.
2. Data on imported product (including the quantity of imports into free trade zones): Materials provided by the Customs Administration, MOF.

表 7　國產及進口酒類總量表
Table 7　Total amount of domestic and imported alcohol

單位：公石
Unit: Hectoliter

產品 Products / 年度 Year	酒類 Alcoholic products								
	國產 Domestic			進口 Imported			小計 Subtotal		
	數量 Quantity	結構比 Percent of total	成長率 Growth rate (%)	數量 Quantity	結構比 Percent of total	成長率 Growth rate (%)	數量 Quantity	結構比 Percent of total	成長率 Growth rate (%)
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	-3.92	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	7,962,758	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
2022	4,166,831	51.78	1.13	3,880,741	48.22	6.52	8,047,572	100.00	3.66
2023	3,746,265	48.47	-10.09	3,983,309	51.53	2.64	7,729,574	100.00	-3.95
2024	3,510,698	47.17	-6.29	3,932,566	52.83	-1.27	7,443,264	100.00	-3.70
2025	3,623,310	48.54	3.21	3,841,121	51.46	-2.33	7,464,431	100.00	0.28

資料來源：1. 國產數據資料 (含外銷數量)：依據本部財政資訊中心提供資料。
2. 進口數據資料 (含自由港區進口數量)：依據本部關務署提供資料。

Source: 1. Data on domestic product (including the exported quantity): Materials provided by the Fiscal Information Agency, MOF.
2. Data on imported product (including the quantity of imports into free trade zones): Materials provided by the Customs Administration, MOF.

三、一年來重要業務概況

(一) 配合行政院主計總處預算作業，完成 114 年度中央政府總預算追加預算案、115 年度中央政府總預算案、丹娜絲颱風及七二八豪雨災後復原重建特別預算案、因應國際情勢強化經濟社會及民生國安韌性特別預算案與花蓮馬太鞍溪堰塞湖災後重建特別預算案財源籌措

1. 114 年度中央政府總預算追加預算案，於 114 年 9 月 17 日經總統公布，追加歲出 819 億元，以原預算收支賸餘數予以彌平。
2. 115 年度中央政府總預算案，經行政院 114 年 8 月 21 日第 3966 次會議通過核轉立法院審議，歲入編列 2 兆 8,623 億元，歲出 3 兆 350 億元，歲入歲出差短 1,727 億元，加計債務還本數 1,265 億元，融資需求 2,992 億元，規劃全數以舉借債務支應。
3. 丹娜絲颱風及七二八豪雨災後復原重建特別預算，於 114 年 9 月 12 日經總統公布，歲出需求 600 億元，全數以舉借債務支應。
4. 因應國際情勢強化經濟社會及民生國安韌性特別預算，於 114 年 10 月 23 日經總統公布，歲出需求 5,447 億元，以移用以前年度歲計賸餘 4,444 億元及舉借債務 1,003 億元支應。
5. 花蓮馬太鞍溪堰塞湖災後重建特別預算，於 114 年 12 月 19 日經總統公布，歲出需求 270 億元，全數以舉借債務支應。

(二) 「全民 +1 政府相挺」普發現金

為因應國際地緣政治及情勢變化與國際經貿政策變動，恐對社會民生及物價造成影響，本部依「因應國際情勢強化經濟社會及民生國安韌性特別條例」規定編列特別預算，辦理發放現金每人 1 萬元。

(三) 精進菸酒管理業務相關法規

1. 114 年 4 月 22 日核釋發布「菸酒管理法」第 32 條第 5 項、第 37 條第 4 款有關進口酒之容器或其外包裝之標示有使人誤信原產地之情事及進口酒之廣告或促銷之內容有易生誤解原產地之情事相關規定，端正市場秩序及維護消費者權益。
2. 114 年 11 月 14 日整併「財政部優質酒類認證評審基準－其他再製酒類」，及「財政部優質酒類認證評審基準－水果再製酒類」，名稱修正為「財政部優質酒類再製酒類認證評審基準」，優化認證評審基準。

(四) 精進國庫支付業務

1. 114 年 9 月辦理人工支付作業緊急應變備援演練，並就實際演練情形檢討及精進，強化緊急應變能力，確保國庫支付服務不中斷。
2. 114 年 12 月建置按日彙總 e 化代繳各機關退撫儲金作業機制，提升跨機關行政效能，撙節政府支出。

(五) 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：113 年 12 月 23 日公告 114 年度全年各月公債發行年期及國庫券發行天期，暨 114 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：114 年度按季於 3 月 21 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。

(六) 財政收支劃分法部分條文修正草案經行政院會議通過送請立法院審議

「財政收支劃分法」部分條文修正草案於 114 年 11 月 6 日陳報行政院，經同年月 20 日第 3979 次行政院會議通過後送請立法院審議，有助增進地方財政自主，並落實調劑財政盈虛、均衡區域發展之立法意旨。

(七) 完成公股事業 114 年股東常會董事改選

114 年 6 月 13 日進行華南金融控股股份有限公司董事改選，順利圓滿完成，全力維護公股權益。

(八) 完成國營事業董（理）事、監事改派

114 年 3 月 14 日及 114 年 8 月 1 日分別完成臺灣土地銀行股份有限公司董事及中國輸出入銀行理監事改派。

(九) 精進青年安心成家購屋優惠貸款以落實政策目的

為落實購屋自住之政策協助目的，持續執行青年安心成家購屋優惠貸款優化措施，督請公股銀行落實貸前審核、貸後管理及加強青安貸款違規案件查核，俾落實居住正義。

(十) 因應美國關稅政策提供企業金融支持協助措施

依據「因應國際情勢強化經濟社會及民生國安韌性特別條例」第 4 條規定授權訂定相關辦法，督導中國輸出入銀行提供「出口廠商貿易融資利息減碼」及「輸出保險費用減免」2 項措施，並自 114 年 8 月 7 日全面受理申請，實質減輕出口廠商利息負擔。

C. Overview of Major Operations in 2025

1. In conjunction with the DGBAS, the NTA Completed Preparations Concerning Revenues in the 2025 Central Government Supplementary Budget Proposal and the 2026 Central Government General Budget Proposal and Special Budget Proposals on Schedule

a. The 2025 Central Government Supplementary Budget Proposal was promulgated by the president on September 17, 2025, with a supplemental expenditure of NT$81.9 billion to be offset by the surplus from the original budget.

b. The 2026 Central Government General Budget Proposal, which was approved by the Executive Yuan and then submitted to the Legislative Yuan, estimates revenues of NT$2,862.3 billion and expenditures of NT$3,035.0 billion, respectively, for a NT$172.7 billion deficit. Combined with debt repayment of NT$126.5 billion, the total financing demand is to be NT$299.2 billion, to be fully funded through debt borrowing.

c. The Post-Disaster Recovery and Reconstruction Following Typhoon Danas and the July 28 Torrential Rainfall Special Budget was promulgated by the president on September 12, 2025. The budget allocates NT$60.0 billion in total expenditures, to be fully funded through debt borrowing.

d. The Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments Special Budget was promulgated by the president on October 23, 2025. The budget allocates NT$544.7 billion in total expenditures, to be funded by NT$444.4 billion from the surplus of previous fiscal years and NT$100.3 billion in debt borrowing.

e. The Post-Disaster Reconstruction of the Matai’an Creek Barrier Lake in Hualien Special Budget was promulgated by the president on December 19, 2025. The budget allocates NT$27.0 billion in total expenditures, to be fully funded through debt borrowing.

2. Universal Cash Payment

To address shifting international geopolitical realities and variations in international economic and trade policies—which may affect people’s livelihoods and commodity prices—the MOF has compiled a special budget in accordance with the Special Statute on Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments. This budget includes funding for the distribution of a cash payment of NT$10,000 per person.

3. Enhancement of Regulations Concerning Tobacco and Alcohol Administration

a. Two MOF interpretive orders concerning Paragraph 5 of Article 32 and Subparagraph 4 of Article 37 of the Tobacco and Alcohol Administration Act were issued on April 22, 2025, clarifying relevant rules regarding labeling on containers, external packaging, or brochures of imported alcohol products and the advertisements or promotional content thereof that may contain false or misleading information about the place of origin, in order to ensure market order and protect consumers' rights and interests.

b. The "MOF Criteria for Evaluation of Alcohol Quality Certification for Other Reprocessed Alcoholic Beverages" was amended and renamed as the "MOF Criteria for Evaluation of Alcohol Quality Certification for Reprocessed Alcoholic Beverages," while the "MOF Criteria for Evaluation of the Certification of Alcohol Quality – Fruit Reprocessed Alcoholic Beverages" was abolished.

4. Improvement of National Treasury Payment Services

a. In September 2025, emergency response drills for manual payment operations were held. The actual drill response was then reviewed to strengthen and refine emergency response capabilities and ensure uninterrupted treasury payment operations.

b. In December 2025, the daily consolidated e-payment operation mechanism for retirement and compensation funds of central government agencies was established to improve cross-agency administrative efficiency and reduce related government expenditures.

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

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

a. First stage: Announcement of the type of bonds (new or reopened bonds) and the years until maturity as well as the maturity dates of treasury bills for each month for the coming year. This information was published on December 23, 2024.

b. Second stage: Announcement of detailed information for the next quarter on a quarterly basis, such as the issue amount, auction date, issue date, etc. This information was published on March 21, June 23, and September 23, 2025, for the quarters concerned.

6. A Draft Amendment to the Act Governing the Allocation of Government

Revenues and Expenditures was Approved by the Executive Yuan Meeting and Submitted to the Legislative Yuan for Deliberation.

A draft amendment to the Act Governing the Allocation of Government Revenues and Expenditures was submitted to the Executive Yuan on November 6, 2025. Following their approval at the 3979th Executive Yuan Meeting on November 20 of the same year, the draft amendments were forwarded to the Legislative Yuan for deliberation. These amendments aim to enhance local fiscal autonomy, fulfill the legislative intent of redistributing financial resources, and promote balanced regional development.

7. Completion of the Election of the Board of Directors for Enterprises with Government-Owned Shares in 2025

On June 13, 2025, the election of the board of directors of Hua Nan Financial Holding Co., Ltd. was completed to safeguard the interests and rights of the government as concerns its shareholdings.

8. Completion of the Reassignment of Directors and Supervisors of State-Owned Enterprises in 2025

The directors of Land Bank of Taiwan Co., Ltd. and the directors and supervisors of the Export-Import Bank of the ROC (Taiwan) were appointed on March 14 and August 1, 2025, respectively.

9. Adjustment of the Preferential Housing Loans for Youth Program Concerning Loans for Residences for Own Use

To help young adults without their own domiciles purchase residences for their own use, the MOF revised regulations governing the Preferential Housing Loans for Youth program and requested that banks with government-owned shareholdings thoroughly implement pre-loan reviews of customers and post-loan management.

10. Financial Support Measures for Enterprises in Response to US Tariff Policies

In accordance with the authority granted under Article 4 of the Special Statute on Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments, relevant regulations have been implemented to supervise the Export-Import Bank of the ROC (Taiwan) in providing exporters with two financial support measures, namely trade financing interest reductions and export insurance fee reductions. Acceptance of applications for these measures commenced on August 7, 2025, providing substantive relief for exporting firms as concerns their interest burden.

貳、賦稅業務
II. Taxation

一、賦稅行政
A. Taxation Administration

(一) 組織職掌

賦稅署置署長 1 人，副署長 2 人，主任秘書 1 人，設 6 組 4 室，各組置組長、副組長各 1 人，人事、政風及主計室置主任，組及秘書室以下分科辦事。

掌理事項為所得稅、營業稅、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅、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；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；國稅及地方稅稽徵業務之規劃、指揮、監督、考核、解答；各地區國稅局監察業務之指揮、監督、考核；重大逃漏稅案件之稽核；新增稅目法規之擬訂及稽徵業務之規劃、解答；免稅、減稅、退稅之審核；涉外稅捐及其他有關賦稅事項。

1. Organization and Functions

The Taxation Administration is staffed by one Director General, two Deputy Directors General, and one Chief Secretary. It is composed of six divisions and four offices. Each division has one Director and Deputy Director, while one Chief Officer heads the Personnel Office, the Civil Service Ethics Office, and the Accounting and Statistics Office, respectively. Within each division and the Secretariat are several sections responsible for a range of tasks.

Major functions of the Taxation Administration are as follows: enacting, revising, and interpreting regulations governing income, business, securities transaction, futures transaction, stamp, commodity, tobacco and alcohol, estate, gift, land, house, vehicle license, deed, amusement, and specifically selected goods and services taxes as well as tax collection, taxpayer rights, and designing and providing solutions for the collection of taxes; studying and proposing amendments to and interpretations of the Act Governing Local Tax Regulations and reviewing and deliberating provisional, additional, and special taxes imposed by local governments; mapping out, directing, supervising, auditing, and providing solutions for national and local tax collection operations; directing, supervising, and auditing the inspections carried out by regional national taxation bureaus; auditing major tax evasion cases; drafting laws and regulations for new taxes and planning and providing solutions for their collection; reviewing tax exemptions, reductions, and refunds; and handling foreign-related taxes and other taxation matters.

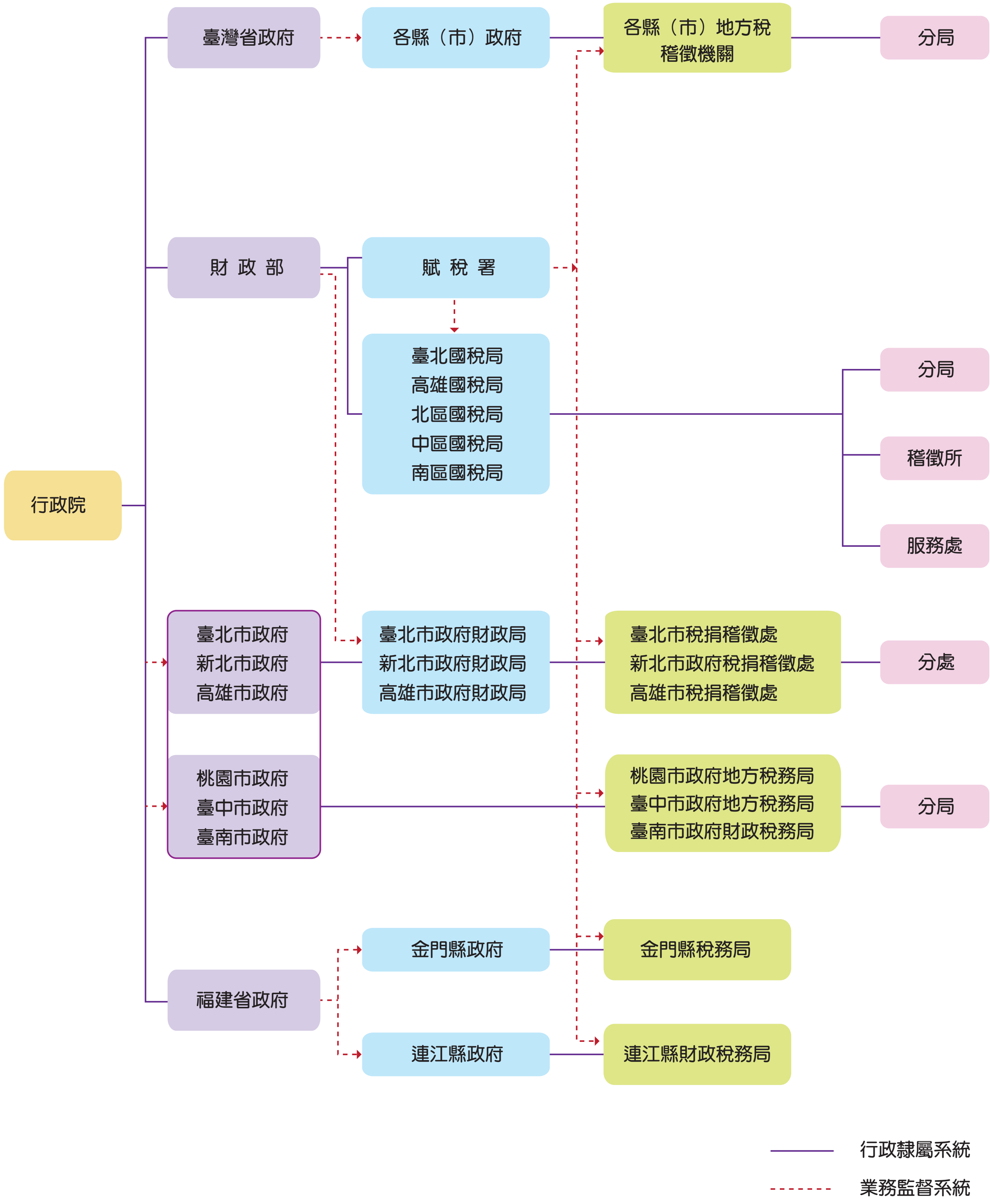


圖 8　賦稅行政組織系統（內地稅）

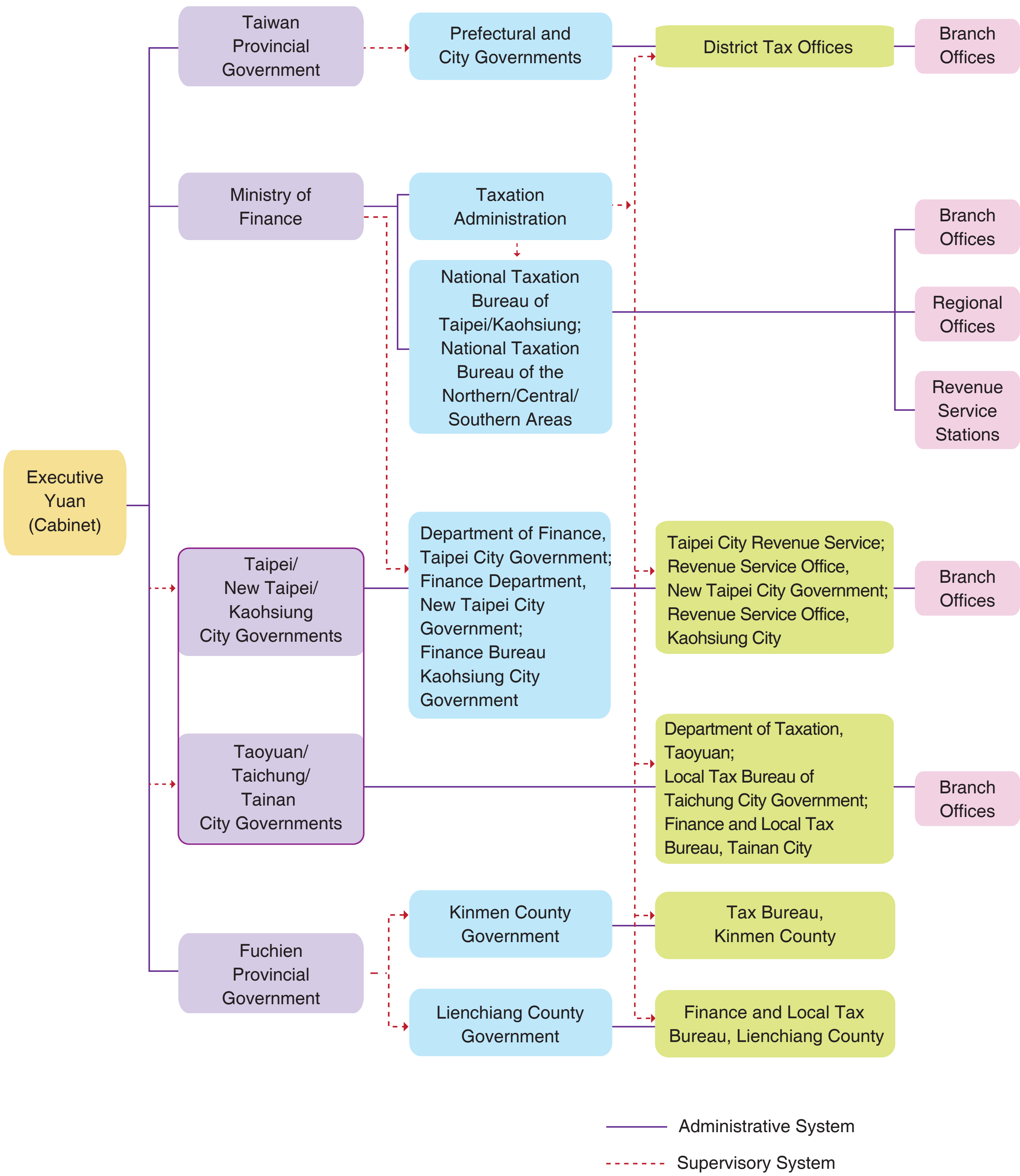


Chart 8　Organization of the Tax Administration

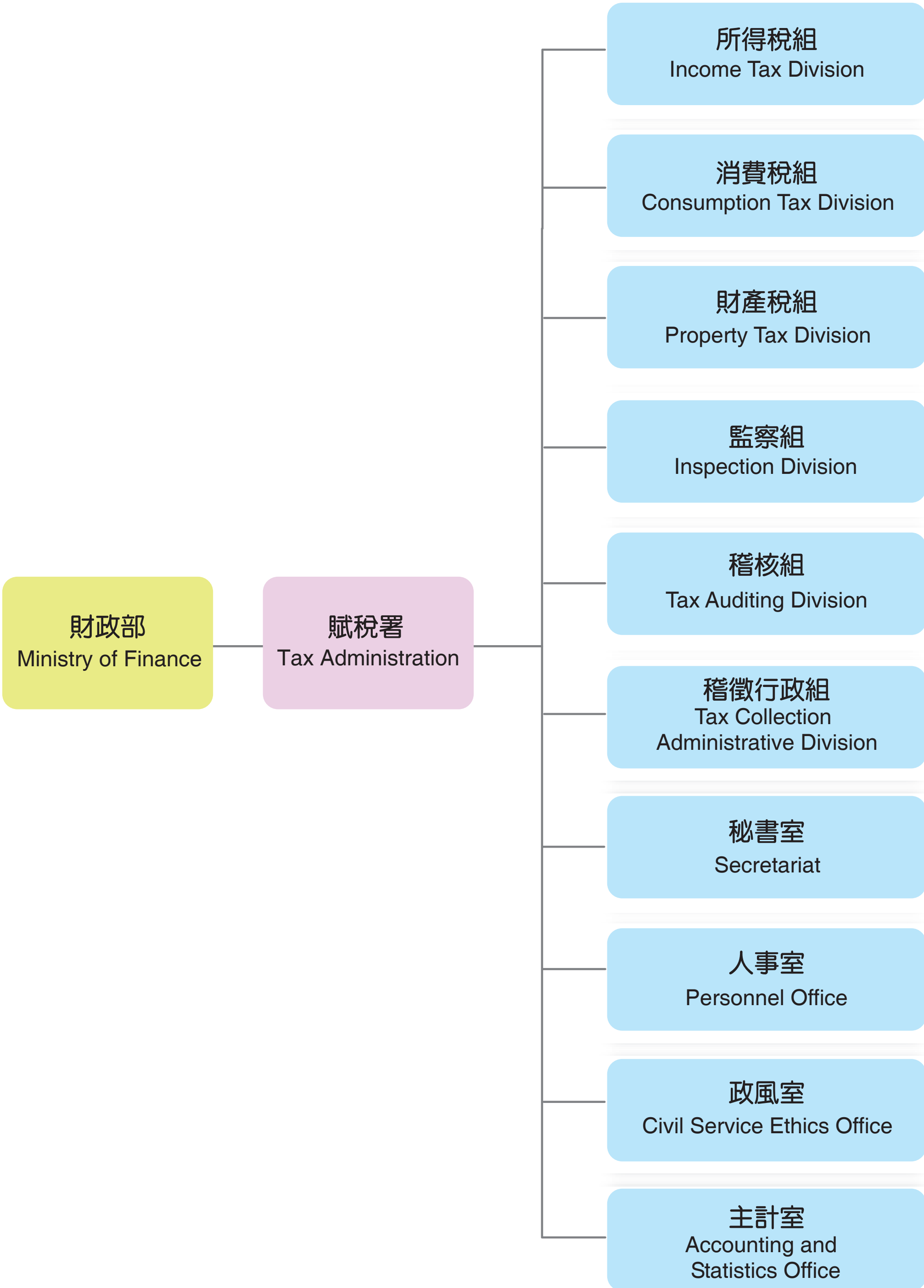
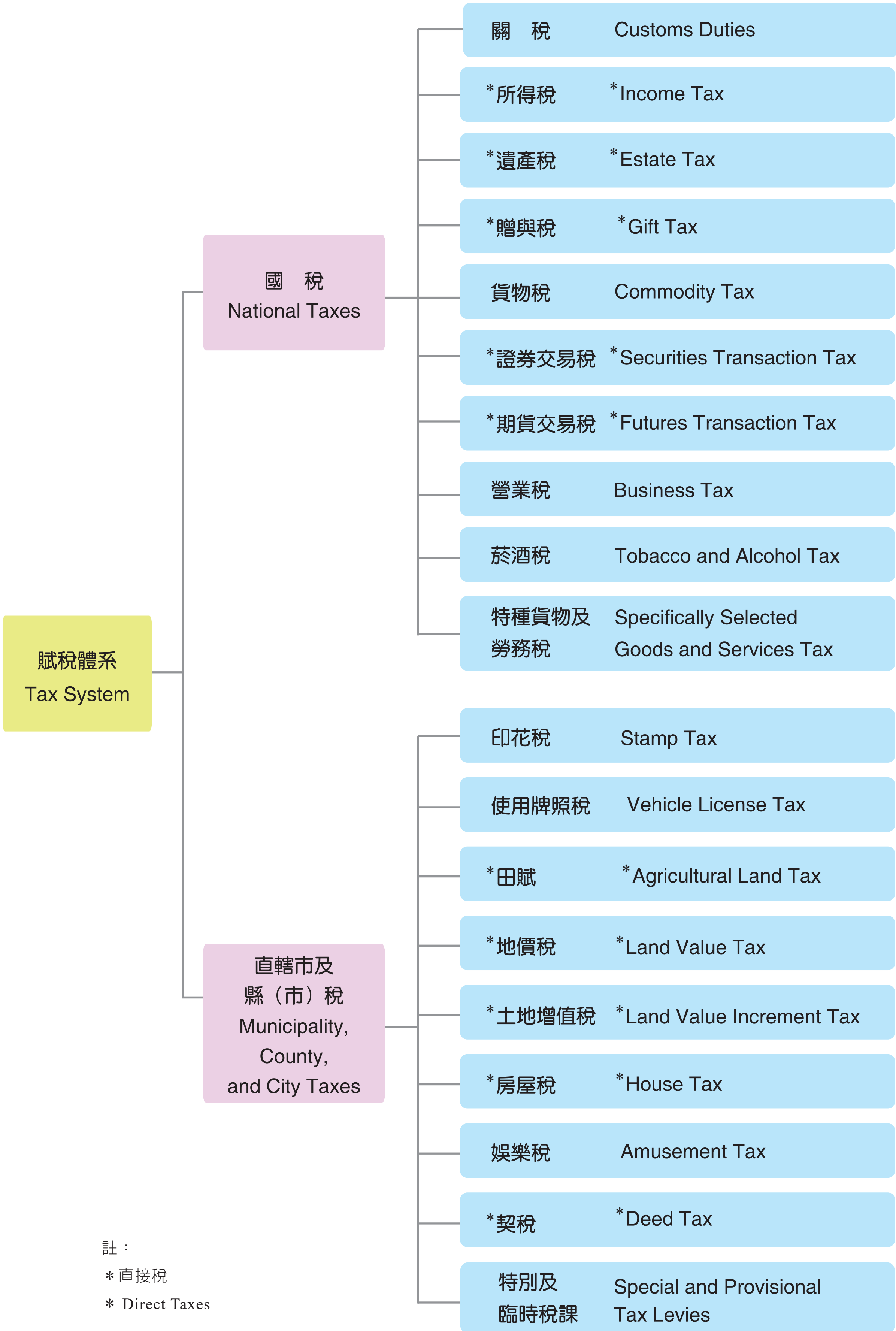


圖 9　賦稅署組織系統

Chart 9　Organization of Taxation Administration



註：
＊直接稅
＊ Direct Taxes

圖 10　賦稅體系

Chart 10　Tax System

(二) 重要業務統計

2. Statistics of Major Operations

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 1.2%，109 年度受若干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%，114 年度因部分營利事業獲利較 113 年度成長、股利分配增加及國內需求穩定，總稅收達 3 兆 7,879 億元，創歷年新高，較 113 年度增加 261 億元，成長 0.7%。

a. Growth of tax revenue

Over the past decade, tax revenues have generally increased year on year. However, due to poor income tax performance, tax revenues in 2017 increased only slightly by 1.2%. Due to certain tax adjustments and tax relief measures taken in response to COVID-19, tax revenues in 2020 decreased by 2.9% compared with 2019. In 2025, due to the higher profits of certain profit-seeking enterprises compared to 2024, increased distribution of dividends, and stable domestic demand, tax revenues reached NT$3,787.9 billion, a record high. The increase amounted to NT$26.1 billion, or 0.7% over 2024.

表 8　賦稅收入成長概況

Table 8　Growth of tax revenues

單位：新臺幣拾億元
Unit: NT$ billion

年度 Year	賦稅收入 Tax revenues	年增率 (%) Growth rate (%)	定基指數 105 年 =100 Index base 2016=100 (%)
2016	2,224.1	4.2	100
2017	2,251.2	1.2	101
2018	2,386.9	6.0	107
2019	2,470.5	3.5	111
2020	2,398.7	-2.9	108
2021	2,874.2	19.8	129
2022	3,247.9	13.0	146
2023	3,456.2	6.4	155
2024	3,761.9	8.8	169
2025	3,787.9	0.7	170

2. 賦稅收入結構

114 年度賦稅收入以所得稅占 53.4% 最大，較 105 年度增加 8.2 個百分點，其次為營業稅占 16.3%，則減少 0.7 個百分點，證券交易稅占 7.7%，增加 4.5 個百分點，土地稅占 4.4%，減少 3.6 個百分點，貨物稅占 3.8%，減少 4.4 個百分點，顯示賦稅結構已有顯著變化。

b. Structure of tax revenues

In 2025, revenue from income tax had increased over 2016 by 8.2 percentage points to 53.4% of all tax revenues and comprised the largest share, while revenue from business tax had decreased by 0.7 percentage points to 16.3%, revenue from securities transaction tax had increased by 4.5 percentage points to 7.7%, revenue from land tax had decreased by 3.6 percentage points to 4.4%, and that from commodity tax had decreased by 4.4 percentage points to 3.8%, indicating that there has been a notable change in the structure of tax revenues over this time period.

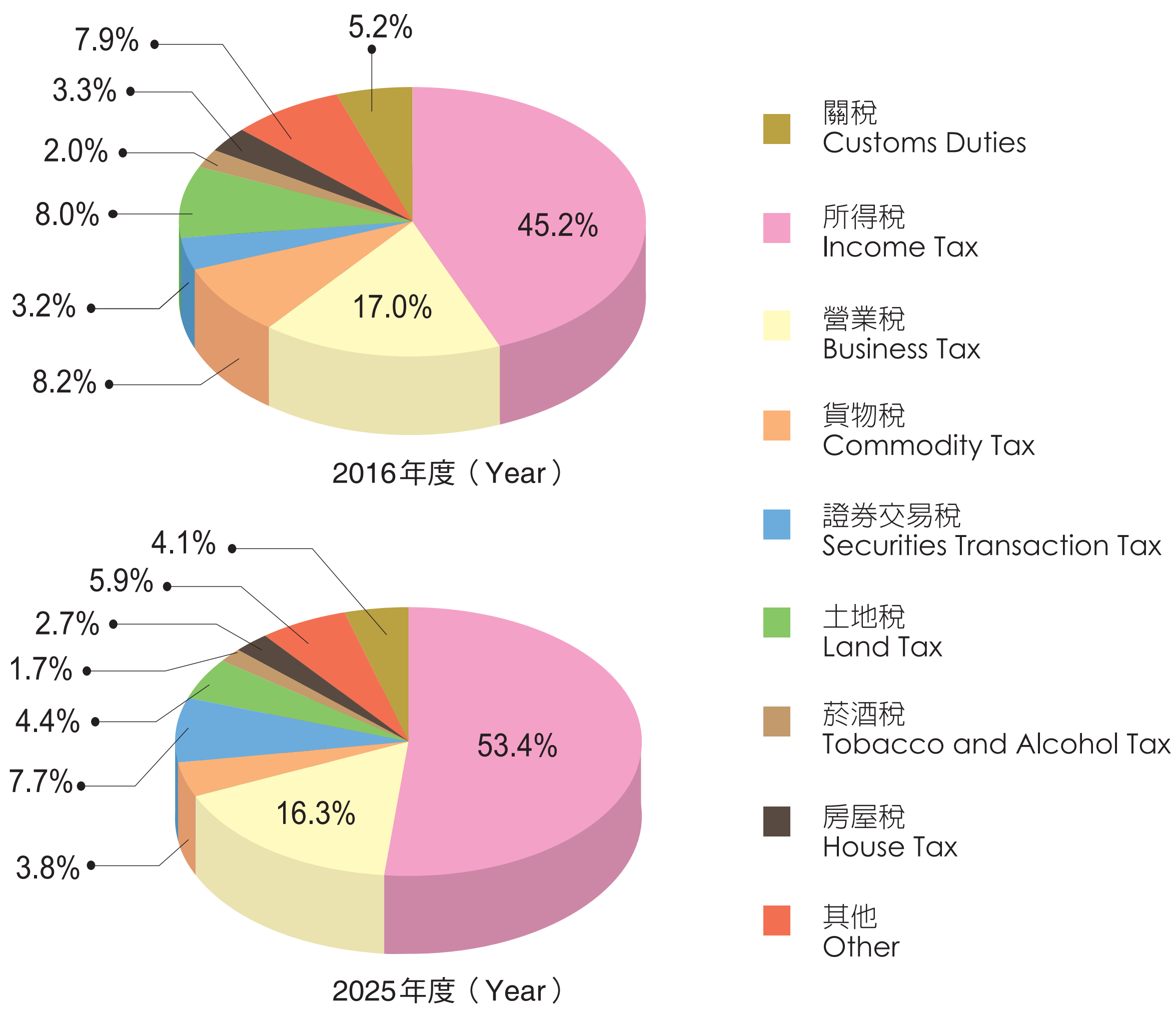


圖 11　賦稅收入結構

Chart 11　Structure of tax revenue

3. 主要賦稅收入成長趨勢

114 年度受惠於部分營利事業獲利較 113 年度成長、股利分配增加及國內需求穩定，致總稅收增加，惟該年度為因應美國關稅政策影響，提供延分期繳納稅捐措施，抵銷部分增幅，與 113 年度比較，主要稅目中以所得稅成長 707 億元最多，證券交易稅增加 47 億元居次。

c. Trends in the growth of major taxes

As compared with 2024, tax revenues increased in 2025 due to the higher profits of some profit-seeking enterprises, increased distribution of dividends, and stable domestic demand. In response to the effects of US tariff policy in 2025, the government has offered tax deferrals and installment payments for taxpayers affected by the policy, to offset some of the increase. Comparing major taxes of 2025 with 2024, income tax increased the most by NT$70.7 billion, followed by securities transaction tax, which increased by NT$4.7 billion.

表 9　主要賦稅收入成長趨勢

Table 9　Trends in the growth of major taxes

單位：新臺幣拾億元
Unit: NT$ billion

年度 Year	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
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	188.6
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
2022	142.5	1,682.4	153.5	175.6	544.4	187.4
2023	152.5	1,834.6	164.3	197.3	572.3	168.6
2024	160.9	1,951.1	161.3	288.1	623.7	188.3
2025	156.6	2,021.8	144.0	292.8	615.9	166.5

4. 直接稅與間接稅比重

近 10 年來，直接稅占賦稅收入之比重呈上升趨勢，114 年度達 70.8%，較 113 年度增加 1 個百分點，且為歷年最高。

d. Direct taxes and indirect taxes

Over the last decade, revenue from direct taxes as a percentage of tax revenue has risen, and in 2025, revenue from direct taxes increased by 1 percentage point to 70.8% compared with 2024, for the highest on record.

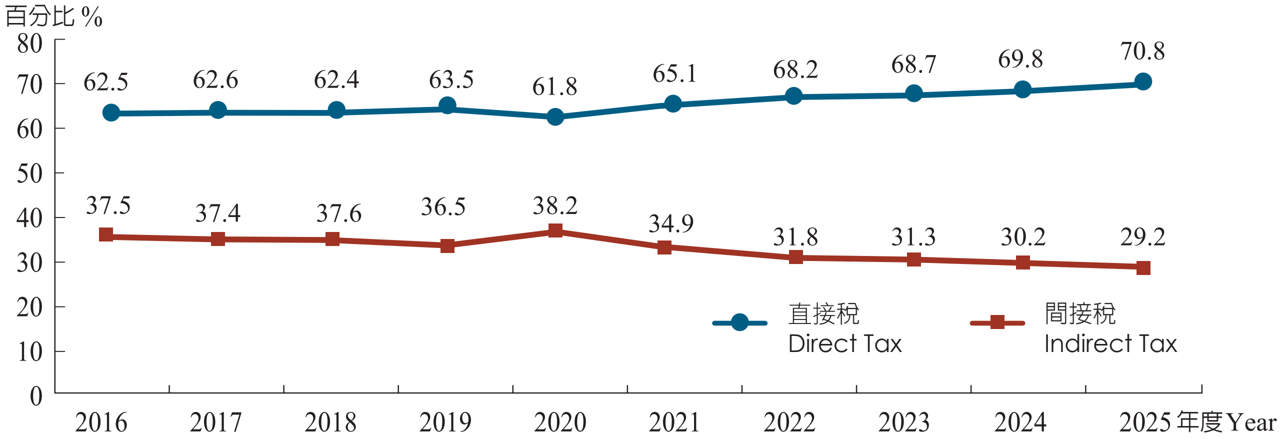


圖 12　直接稅與間接稅比重

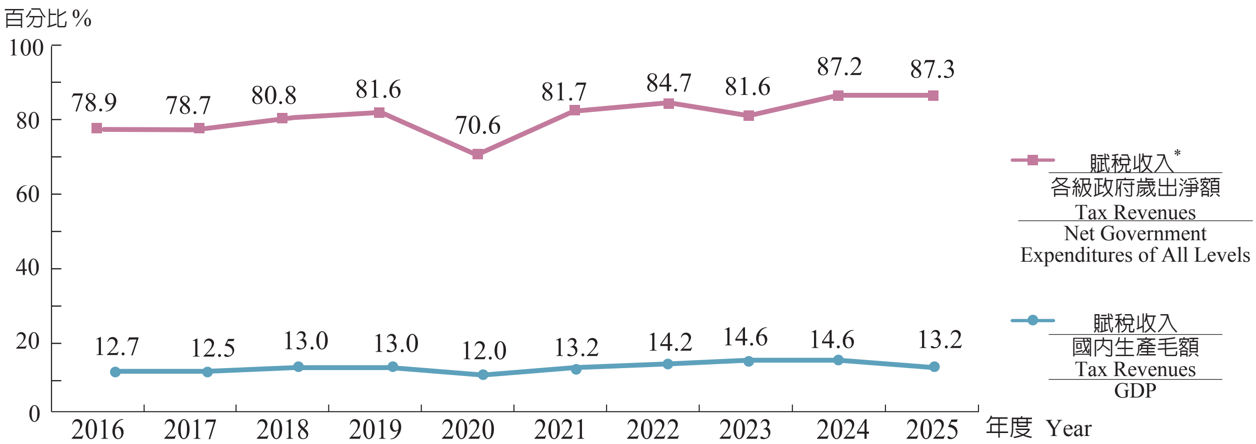
Chart 12　Direct and indirect taxes

5. 國民租稅負擔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降為 70.6% 外，其餘各年大致呈逐年增加趨勢。同期間租稅負擔率大多維持於 12% 至 15% 之間。

e. Tax burden and ratio of tax revenues to net government expenditures at all levels

Over the past decade, the ratio of tax revenues to net government expenditures at all levels has generally increased year by year. However, in 2020 the ratio fell to 70.6% due to the drop in tax revenues and the expansion of public expenditure that followed from COVID-19. The tax burden was generally maintained at between 12% and 15% for the period.



附註：＊本欄之賦稅收入不含中央特種基金之稅款。
Note: *In this column, tax revenue excludes revenues for the central government's special funds.

圖 13　國民租稅負擔及賦稅收入占各級政府歲出淨額百分比

Chart 13　Tax burden and ratio of tax revenues to net government expenditures at all levels

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，稅負占所得比率多維持於 14% 至 17% 間，109 年度因稅收受疫情衝擊而降為 13.8%，112 年度因稅收徵起情形良好，比率上升至 17.3%。

f. Per capita tax burden and per capita income

The per capita income and per capita tax burden have increased gradually. The tax burden rate has mostly remained between 14% and 17% in recent years. However, in 2020, the rate dropped to 13.8% due to the effects of COVID-19. The rate increased to 17.3% in 2023 due to higher tax revenues.

表 10　平均每人稅負及平均每人所得

Table 10　Per capita tax burden and per capita income

單位：新臺幣元
Unit: NT$

年度 Year	平均每人稅負 Per capita tax burden	平均每人所得 Per capita income	平均每人稅負 / 平均每人所得 (%) Per capita tax burden/ per capita income (%)
2016	94,609	650,854	14.5
2017	95,586	667,899	14.3
2018	101,253	678,179	14.9
2019	104,723	693,619	15.1
2020	101,707	735,214	13.8
2021	122,369	806,095	15.2
2022	140,079	844,866	16.6
2023	147,870	856,657	17.3
2024	160,695	953,242	16.9
2025	162,225	1,050,695	15.4

7. 選樣國家租稅負擔比較

一國租稅負擔通常以賦稅收入占國內生產毛額之比重衡量。113 年度與選樣國家相較，我國租稅負擔率屬於偏低水準。

g. Tax burdens of selected countries

The tax burden of a nation is usually calculated as the ratio of tax revenue to GDP. In 2024, the ROC had a relatively low tax burden compared with selected countries.

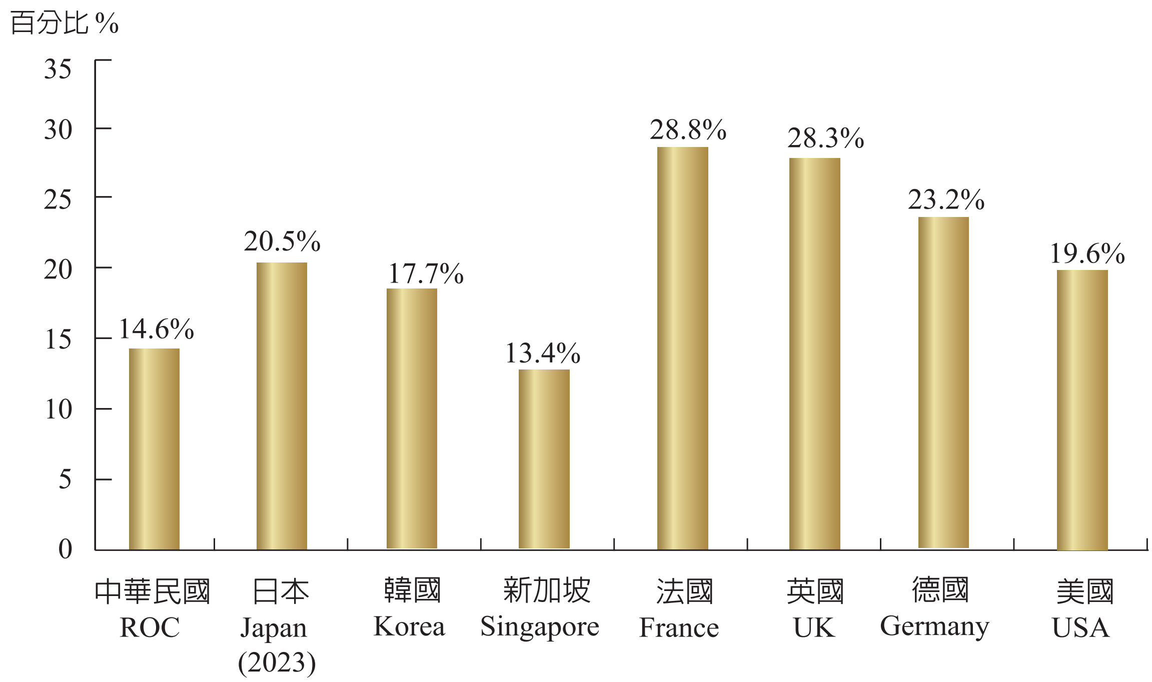
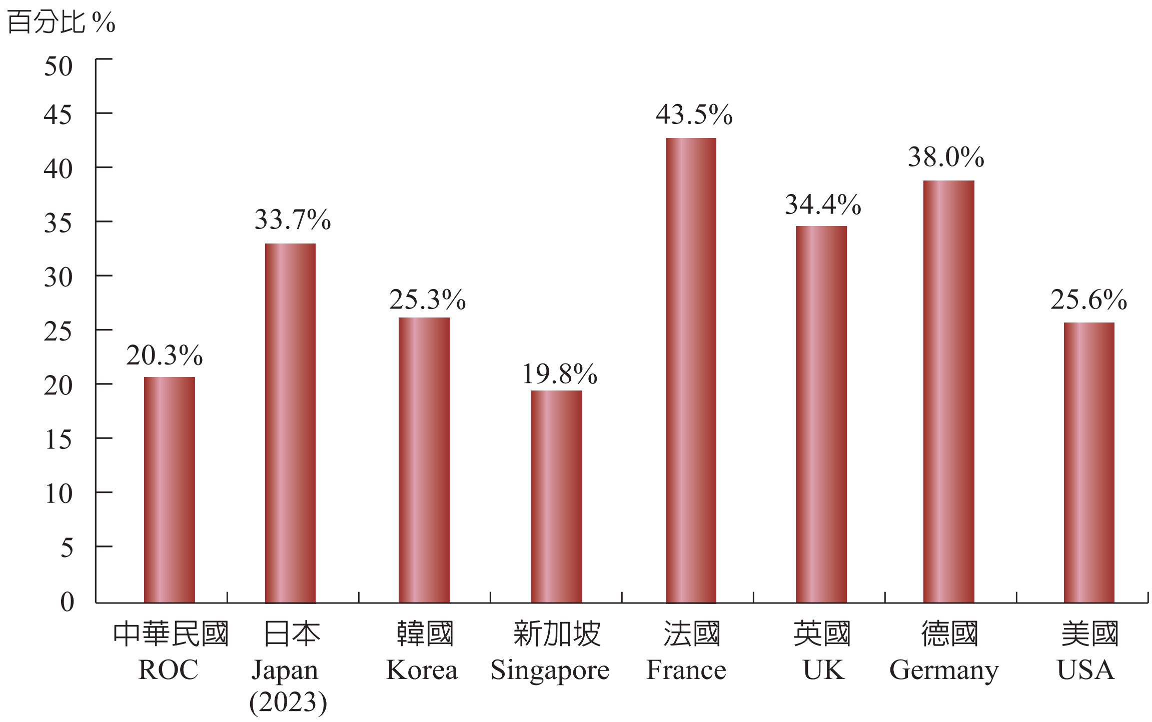


圖 14　賦稅收入占國內生產毛額比率（不含社會安全捐）

Chart 14　Total tax revenue as a percentage of GDP in 2024 (excluding social security)



附註：我國資料包含本部編製之社會安全捐統計；新加坡資料包含中央公積金局發布之參與計畫者繳款數等資料設算。

Note: Data for the ROC includes social security contributions compiled by the MOF; data for Singapore includes CPF contribution, the Central Provident Fund Board, etc.

圖 15　賦稅收入占國內生產毛額比率（含社會安全捐）

Chart 15　Total tax revenue as a percentage of GDP in 2024 (including social security)

8. 稅捐減免及外銷品沖退稅金額

政府為促進產業升級、鼓勵企業拓展對外貿易，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 industry upgrades and to encourage exports, the government has implemented such measures as reductions or exemptions from certain taxes and tax rebates for exports. The amount 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 11　稅捐減免及外銷品沖退稅金額
Table 11　Amount of tax relief

單位：新臺幣拾億元
Unit: NT$ billion

年度 Year	稅捐減免金額 Taxes reduced or exempted	外銷品沖退稅金額 Taxes rebated for exports
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
2022	78.6	4.9
2023	101.7	4.3
2024	163.4	4.3
2025	50.2	4.2

附註：稅捐減免金額含產業創新條例之稅捐減免。
Note: Taxes reduced or exempted includes tax reductions/exemptions that fall under implementation of the *Industrial Innovation Statute*.

單位 Unit：%

年度 Year	稅捐減免金額 / 賦稅收入 Taxes reduced or exempted / tax revenue	外銷品沖退稅金額 / 賦稅收入 Taxes rebated for exports / tax revenue	合計 Total
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
2022	2.4	0.2	2.6
2023	2.9	0.1	3.0
2024	4.3	0.1	4.4
2025	1.3	0.1	1.4

(三) 一年來重要業務概況

1. 114 年 1 月 2 日修正公布證券交易稅條例第 2 條之 2 及第 12 條，延長當沖降稅措施施行期限 3 年至 116 年 12 月 31 日，及刪除證券交易稅繳款書送達規定，回歸行政程序法相關規定辦理，以促進證券市場持續發展及降低市場不確定性。
2. 114 年 1 月 3 日修正公布地方稅法通則第 4 條，明定「地方稅」範圍為「中央立法所定地方稅」及地方政府依地方稅法通則規定開徵之特別稅課、臨時稅課或附加稅課不適用調高稅率 30% 之限制。
3. 114 年 1 月 24 日修正公布菸酒稅法第 18 條、第 19 條及第 23 條、土地稅法第 54 條及使用牌照稅法第 29 條、第 30 條、第 31 條，將按固定比率及倍數裁罰之規定修正為按彈性比率及倍數，以維護租稅公平及兼顧納稅者權益。
4. 114 年 2 月 19 日與教育部會銜修正發布「營利事業捐贈體育運動發展事項費用列支實施辦法」第 10 條，放寬營利事業申請捐贈證明期限，鼓勵營利事業捐贈並減輕其負擔。
5. 114 年 4 月 17 日訂定發布「稅捐稽徵機關受理納稅義務人因美國對等關稅政策影響申請延期或分期繳納稅捐審核原則」，以緩解美國關稅政策對國內企業及民衆之衝擊，納稅義務人倘受美國關稅政策影響致無法於規定繳納期間內一次繳清稅捐者，得於繳納期間內申請免加計利息延期或分期繳納，不受應納稅額多寡限制，延期最長 1 年，分期最長可達 3 年（36 期），以減輕其資金壓力。
6. 114 年 5 月 28 日修正公布納稅者權利保護法第 4 條、第 6 條及第 20 條，明定應每年定期公告檢討維持基本生活所需費用、租稅優惠法律案送請立法院審議前應舉行公聽會並提出稅式支出評估，及得由外部專家學者擔任納稅者權利保護官，以落實納稅者權利保護，並提高納稅者權利保護官執行職務客觀中立，自 115 年 5 月 28 日施行。
7. 114 年 5 月 28 日修正公布加值型及非加值型營業稅法第 58 條，完善統一發票給獎及推行經費足額編列之法據，並利實務執行，以落實統一發票政策之推動。
8. 114 年 6 月 4 日訂定發布「財政部各地區國稅局受理營業人因美國關稅政策影響申請退還營業稅溢付稅額審核作業原則」，協助受美國關稅政策影響發生營運困難之營業人，儘速依規定申請退還溢付稅額，俾利其資金週轉並維持營運。
9. 114 年 6 月 13 日修正公布貨物稅條例第 11 條之 1，延長購買節能電器退還減徵貨物稅措施實施期限至 118 年 12 月 31 日，以達節能減碳，促進綠色消費政策目標。

10. 114 年 8 月 19 日修正公布貨物稅條例第 8 條、第 11 條及第 37 條，增訂無添加糖飲料品免徵貨物稅，並刪除彩色電視機、錄影機、電唱機及錄音機 4 項電器課徵貨物稅規定，經行政院核定自 115 年 1 月 1 日施行，以維護國人健康及節省民眾生活支出。
11. 114 年 9 月 5 日修正公布貨物稅條例第 12 條之 5，增訂自 114 年 9 月 7 日起購買 2,000cc 以下新小客車、150cc 以下新機車分別最高減徵貨物稅 5 萬元、2 千元至 119 年 12 月 31 日，及延長中古汽機車汰舊換新最高減徵貨物稅 5 萬元、4 千元實施期間至 119 年 12 月 31 日，以活絡車輛相關產業並兼顧節能減碳。
12. 114 年 9 月 10 日訂定發布「個人經常性於網路發表創作或分享資訊課徵營業稅作業規範」，明定經常性於網路發表創作或分享資訊之個人（下稱網紅）及利用網紅資訊內容播放廣告或提供相關付費服務之平臺所涉稅籍登記及各交易模式之營業稅課徵原則，俾利徵納雙方遵循。
13. 114 年 11 月 10 日修正發布「有限合夥組織創業投資事業租稅獎勵所得計算及申報辦法」，定明個人合夥人應獲配之營利所得，不適用股利所得二擇一課稅制度，及修正扣繳相關規定，俾利徵納雙方遵循。
14. 114 年 11 月 12 日會銜經濟部修正發布「購買新小型汽機車及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」，以加速稽徵機關案件審理，並維護納稅義務人權益。
15. 114 年 11 月 20 日與經濟部會銜修正發布「有限合夥組織創業投資事業租稅獎勵適用辦法」，修正適用要件及應檢附文件等相關規定，以完善法規制度，俾利申請適用及審查作業，有助落實租稅獎勵政策。
16. 114 年 11 月 27 日與經濟部會銜修正發布「公司或有限合夥事業投資智慧機械與第五代行動通訊系統與資通安全人工智慧產品或服務及節能減碳抵減辦法」，明確規範新案適用要件、舊案過渡性規定及適用投資抵減之支出金額上限等相關事項，以完善法規制度，有助鼓勵營利事業投資數位及綠色雙軸轉型相關軟硬體，落實加速智慧轉型及淨零碳排之租稅優惠獎勵意旨。
17. 114 年 11 月 27 日與經濟部會銜修正發布「個人投資新創事業公司所得減除辦法」，完善法規制度，有助鼓勵資金挹注新創事業。
18. 114 年 11 月 27 日公告調高 114 年度每人基本生活所需費用金額至 21.3 萬元，民眾於 115 年 5 月申報綜合所得稅時適用。

19. 114 年 11 月 27 日公告調高 115 年度綜合所得稅免稅額至 10.1 萬元、標準扣除額至 13.6 萬元、薪資所得及身心障礙特別扣除額至 22.7 萬元、調高計算退職所得定額免稅之金額與課稅級距金額，民眾於 116 年 5 月申報綜合所得稅時適用。
20. 114 年 12 月 12 日修正發布「查定課徵營業人使用行動支付及多媒體資訊服務機適用租稅優惠作業規範」，查定課徵營業人經營實體商店銷售貨物或勞務，使用行動支付或多媒體資訊服務機結帳收款，自申請本租稅優惠經核准當季至 117 年 12 月 31 日，按稅率 1% 查定課徵營業稅，免用統一發票，以輔導其逐步邁向正軌。
21. 114 年 12 月 23 日發布「個人於網路發表創作或分享資訊課徵綜合所得稅作業規範」，訂定個人網紅綜合所得稅課徵規範，以利徵納雙方遵循。
22. 114 年 12 月 26 日修正公布所得稅法第 17 條長期照顧特別扣除額，自 114 年 1 月 1 日起，納稅義務人、配偶或受扶養親屬為符合中央衛生福利主管機關公告須長期照顧之身心失能者，每人每年扣除由 12 萬元提高為 18 萬元，減輕中低所得家庭照顧身心失能者之租稅負擔。
23. 114 年 12 月 30 日修正公布貨物稅條例第 12 條之 3 及使用牌照稅法第 5 條，延長電動車輛減免徵貨物稅及授權地方政府免徵使用牌照稅實施期限 5 年至 119 年 12 月 31 日，以鼓勵民眾購買低污染車輛，達成 119 年運具電動化階段性目標及實現 2050 淨零排放願景。
24. 因應國際政經情勢變化，緩解大宗物資價格上漲壓力，減輕國內廠商營運成本負擔，確保民生經濟，機動調降卜特蘭一型水泥與汽、柴油貨物稅，及機動免徵進口黃豆、小麥與玉米之營業稅。

3. Overview of Major Operations in 2025

a. To promote the sustainable development of the securities market and reduce market uncertainty, amendments to Articles 2-2 and 12 of the *Securities Transaction Tax Act*, promulgated on January 2, 2025, extended the reduced tax rate for day trading for an additional three years, through December 31, 2027, and repealed provisions governing the service of securities transaction tax payment notices, with such matters henceforth to be handled in accordance with the Administrative Procedure Act.

b. An amendment to Article 4 of the Act Governing Local Tax Regulations promulgated on January 3, 2025, stipulates that the scope of local taxes includes local taxes set by the central government, and that the special taxes, provisional taxes, or added taxes imposed by municipal and county (city) governments and township (town, city) offices are exempt from the limitation of thirty percent on tax rate increases.

c. To uphold tax equity and safeguard taxpayers' rights, amendments to Articles 18, 19, and 23 of the Tobacco and Alcohol Tax Act; Article 54 of the Land Tax Act; and Articles 29, 30, and 31 of the Vehicle License Tax Act, promulgated on January 24, 2025, revised the penalty provisions from fixed rates and multiples to flexible rates and multiples.

d. The Implementation Regulations for the Deduction of Expenses by Profit-Seeking Enterprises for Donations to the Development of Sports was amended and promulgated by the Ministry of Education and the MOF on February 19, 2025, to extend the application deadline for donation certificates. These amendments aim to encourage donations by profit-seeking enterprises and to reduce their compliance burden.

e. The Directions on the Deferral and Installment Payment of Taxes for Taxpayers Affected by the US Reciprocal Tariff Policy was issued on April 17, 2025, to reduce the impact of the tariff policy of the United States on domestic businesses and individuals. Taxpayers unable to pay taxes within the statutory period may apply for interest-free deferrals or installment plans. The maximum deferral period is one year, while installments may extend up to three years (36 installments) to alleviate financial pressure.

f. Amendments to Articles 4, 6, and 20 of the Taxpayer Rights Protection Act were promulgated on May 28, 2025, to ensure the protection of taxpayers' rights and to enhance the objectivity and neutrality of taxpayer ombudsmen in the performance of their duties. The amendments stipulate that expenses claimed for meeting basic living needs must be reviewed annually, that public hearings must be held before tax incentive bills are submitted to the Legislative Yuan, and that external experts and scholars may serve as taxpayer ombudsmen. These amendments will take effect on May 28, 2026.

g. To enhance the legal basis for uniform invoice prize awards, ensure the adequate appropriation of funds for their implementation, and facilitate practical enforcement, an amendment to Article 58 of the Value-added and Non-value-added Business Tax Act was promulgated on May 28, 2025, to promote implementation of the uniform invoice policy.

h. The Operation Directions for Regional National Taxation Bureaus of the Ministry of Finance Reviewing Applications for Tax Refund of Overpaid Business Tax from Business Entities Affected by the US Tariff Policy was issued on June 4, 2025, to facilitate timely tax refund applications by affected businesses, thereby supporting liquidity and sustaining operations.

i. To realize energy conservation and carbon reduction and to promote the policy goal of green consumption, an amendment to Article 11-1 of the Commodity Tax Act, promulgated on June 13, 2025, extended the implementation period of the commodity tax reduction and refund for the purchase of new energy-efficient appliances until December 31, 2029.

j. To maintain public health and reduce household expenses, amendments to Articles 8, 11, and 37 of the Commodity Tax Act, promulgated on August 19, 2025, exempted beverages with no added sugar from the commodity tax, and removed the commodity tax on four electric appliances: color television sets, video recorders, record players, and audio recorders. The amendments came into force on January 1, 2026, with the approval of the Executive Yuan.

k. In order to stimulate the vehicle industry while promoting energy conservation and carbon reduction, amendments to Article 12-5 of the Commodity Tax Act, promulgated on September 5, 2025, provided that, from September 7, 2025, to December 31, 2030, the commodity tax on the purchase of a new car with cylinder volume of 2,000 cc or below, and of a new motorcycle with cylinder volume of 150 cc or below shall be reduced by up to NT$50,000 and NT$2,000, respectively. The amendments also extended, through December 31, 2030, the implementation period of the commodity tax reduction and refund for the purchase of new cars and motorcycles upon the scrapping or export of used cars and motorcycles, with maximum reductions of NT$50,000 and NT$4,000, respectively.

l. The Directions on the Levy of Business Tax on Individuals Who Regularly Publish Creative or Informational Content Online was issued on September 10, 2025, setting out the principles for tax registration and the levy of business tax applicable to such individuals and to platforms that monetize such content through advertising or paid services, thereby facilitating compliance by both tax authorities and taxpayers.

m. The Regulations for the Calculation and Reporting of Tax-Incentivized Income of Venture Capital Enterprises Organized as Limited Partnerships was amended and promulgated on November 10, 2025, to clarify that the income from profit-seeking activities allocated to individual partners is not subject to the elective dividend income taxation regime, and to revise related withholding provisions. These amendments facilitate compliance by both taxpayers and tax authorities.

n. To expedite case processing by tax authorities and safeguard taxpayers' rights and interests, amendments to the "Regulations on Commodity Tax Reduction and Refund for the Purchase of New Small Cars/Motorcycles, and for the Purchase of New Cars/Motorcycles

Upon Scrapping or Exporting Used Cars/Motorcycles," were jointly promulgated with the Ministry of Economic Affairs (MOEA) on November 12, 2025.

o. The Regulations for the Application of Tax Incentives for Venture Capital Enterprises Organized as Limited Partnerships was jointly amended and promulgated by the MOEA and the MOF on November 20, 2025, to revise eligibility criteria and required supporting documents, to enhance the regulatory framework, and to facilitate applications and review procedures. These amendments promote the effective implementation of the tax incentive policy.

p. The Regulations for Tax Credits on Investments by Companies or Limited Partnerships in Smart Machinery, Fifth-Generation Mobile Networks (5G), Cybersecurity, Artificial Intelligence Products or Services, and Energy Conservation and Carbon Reduction was jointly amended and promulgated by the MOEA and the MOF on November 27, 2025. The amendments clarify eligibility criteria for new cases, establish transitional provisions for existing cases, and set the maximum amount of expenditures eligible for investment tax credits. These amendments enhance the regulatory framework, encourage profit-seeking enterprises to invest in both digital and green transformation-related hardware and software, and promote the effective implementation of tax incentives aimed at accelerating smart transformation and achieving net-zero carbon emissions.

q. The Regulations Governing the Application for Investment Deduction From Income for Individuals Investing in Innovative Startups was jointly amended and promulgated by the MOEA and the MOF on November 27, 2025, thereby enhancing the regulatory framework and encouraging capital investment in innovative startups.

r. An announcement was made on November 27, 2025, that the basic living expense per person for 2025 had been set at NT$213,000. This applies to the individual income tax to be filed in May 2026.

s. An announcement was made on November 27, 2025, that for individual income tax for 2026 (which is to be filed in May 2027), the personal exemption had been raised to NT$101,000, the standard deduction had been raised to NT$136,000, and the special deduction for employment income and the disabled had been raised to NT$227,000. Tax brackets and fixed tax-exempt amounts for retirement and severance payments for individuals were also increased.

t. Amendments to the Operational Guidelines for Tax Incentives Applicable to Assessed

Business Entities Using Mobile Payment Services and Multimedia Self-Service Kiosks were announced on December 12, 2025. Under these amendments, eligible brick-and-mortar businesses that sell goods or services and accept payments via mobile payment methods or multimedia self-service kiosks are subject to an assessed business tax of 1%, without the requirement to issue uniform invoices, starting in the quarter in which the application for the tax incentive is approved through December 31, 2028, to facilitate gradual transition to full compliance.

u. The Operation Directions on the Levy of Income Tax on Individuals Who Publish Creative or Informational Content Online was issued on December 23, 2025, establishing rules for the taxation of individual internet influencers.

v. An amendment to Article 17 of the Income Tax Act, promulgated on December 26, 2025, increased the special deduction for long-term care. Effective January 1, 2025, if the taxpayer, his/her spouse, or any dependent is a physically or mentally disabled individual requiring long-term care as announced by the Ministry of Health and Welfare, the annual deduction per person is increased from NT$120,000 to NT$180,000. This measure aims to reduce the tax burden on middle- and low-income families caring for such individuals.

w. In order to encourage the purchase of low-pollution vehicles, achieve the staged goal of vehicle electrification by 2030, and realize the vision of net-zero emissions by 2050, amendments to Article 12-3 of the Commodity Tax Act and Article 5 of the Vehicle License Tax Act, promulgated on December 30, 2025, extended for five years—through December 31, 2030—the implementation period of the commodity tax reduction and exemption for electric vehicles and the authorization for local governments to exempt electric vehicles from vehicle license tax.

x. In response to changes in the international political and economic environment, and to alleviate price pressures on bulk commodities, reduce operating cost burdens on domestic enterprises, and ensure economic stability and people’s livelihood, commodity taxes on Type I Portland cement, gasoline, and diesel were temporarily reduced. Additionally, an exemption on business taxes was applied temporarily to imported soybeans, wheat, and corn.

二、國稅稽徵

(一) 組織職掌

本部設臺北、高雄、北區、中區及南區國稅局，所轄區域與設置分局、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、金門縣及連江縣 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、雲林縣及苗栗縣 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、臺東縣及澎湖縣 6 縣市，設 7 個分局及 7 個稽徵所。

各地區國稅局設置局長、副局長及主任秘書各 1 人，內部單位分為營所稅組、綜所遺贈稅組、銷售稅組、法務組、綜合行政組、徵收及資訊組；輔助單位為秘書室、人事室、政風室、主計室及監察室；各分局為行政院所屬四級機關；各稽徵所、服務處為派出單位。

國稅局目前負責稽徵稅捐共 10 種稅目，分別為：營利事業所得稅、綜合所得稅、營業稅、貨物稅、遺產稅、贈與稅、證券交易稅、期貨交易稅、菸酒稅、特種貨物及勞務稅。配合本部以健全財政提升效能、維護租稅公平合理、營造優質賦稅環境、落實簡政便民之施政目標，積極推動稅制及稅政改革，包括：綜合所得稅手機報稅及行動電話認證服務、遺產稅申報稅額試算服務、推動電子發票及納稅者權利保護制度等，致力各項業務自動化服務及提升為民服務品質，建構「輕稅簡政」租稅環境，活絡經濟，吸引投資。

B. Tax Collection

1. Organization and Functions

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 are tax authorities subordinate to the MOF. A list of jurisdictions, regions and branches, offices, and service stations under each National Taxation Bureau is as follows:

a. The National Taxation Bureau of Taipei serves Taipei City and supervises four branches and nine taxation offices.

b. The National Taxation Bureau of Kaohsiung serves Kaohsiung City and supervises two branches and 10 taxation offices.

c. The National Taxation Bureau of the Northern Area serves nine cities and counties including New Taipei City, Taoyuan City, Hsinchu County, Hsinchu City, Keelung City, Yilan County, Hualien County, Kinmen County, and Lienchiang County. It supervises seven branches, 15 taxation offices, and two service stations.

d. The National Taxation Bureau of the Central Area serves five cities and counties including Taichung City, Changhua County, Nantou County, Yunlin County, and Miaoli County. It supervises six branches and 13 taxation offices.

e. The National Taxation Bureau of the Southern Area serves six cities and counties including Tainan City, Chiayi County, Chiayi City, Pingtung County, Taitung County, and Penghu County. It supervises seven branches and seven taxation offices.

Each National Taxation Bureau has one Director General, one Deputy Director General and one Chief Secretary. Each Bureau is composed of six internal units and five supporting units; its branches are fourth-level agencies under the Executive Yuan, and its taxation offices and service stations are considered dispatched units.

a. Six divisions: Profit-seeking Enterprise Income Tax; Individual Income, Estate, and Gift Tax; Sales Tax; Legal Affairs; General Administrative; and Collection and Information Management

b. Five supporting units: Secretariat, Personnel, Civil Service Ethics, Accounting and Statistics, and Investigation

The National Taxation Bureaus are responsible for collecting 10 types of tax, including profit-seeking enterprise income tax, individual income tax, business tax, commodity tax, estate tax, gift tax, securities transactions tax, futures transactions tax, tobacco and alcohol tax, and specifically selected goods and services tax. In line with the administrative goals of the MOF to enhance efficacy, ensure fair taxation, build up a high-quality tax environment, and maintain taxation convenience, the National Taxation Bureaus are dedicated to reforming the tax system. Various tax reforms have been implemented, including mobile tax filing and mobile phone authentication services concerning individual income tax, pre-calculation of estate tax returns, promotion of electronic invoices, and taxpayer rights protection mechanisms. These efforts aim to automate and enhance the quality of services provided to the public, while fostering a tax environment noteworthy for light taxation and streamlined administration, stimulating the economy, and attracting investment.

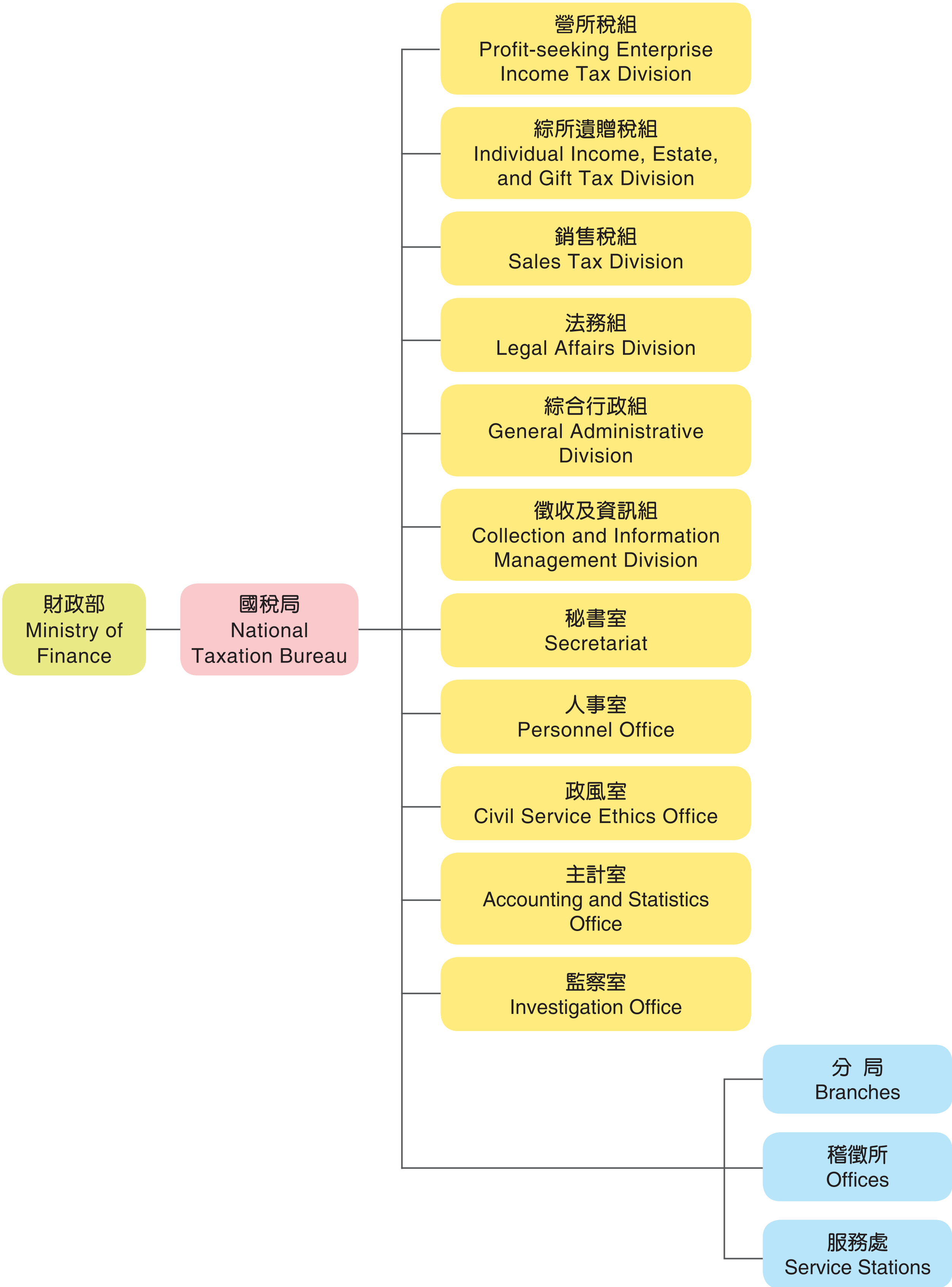


圖 16　國稅局組織系統

Chart 16　Organizational Structure of the National Taxation Bureau

(二) 重要業務統計

2. Statistics of Major Operations

為使租稅教育及宣導活動豐富、多元且創意十足，114 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，提升民眾對新稅制認知。

In order to make tax education and publicity activities more inspiring, enriching, and diverse, annual promotional activities in 2025 were tailored to local conditions. Working in line with current policies, technology, and social trends, innovative and diverse promotions were conducted at organizations and schools, tourist attractions, local festivals, and popular gathering places. To raise public awareness of the new tax system, various new channels were utilized, including online platforms, streaming, and other emerging technologies.

表 12　各地區國稅局 114 年度舉辦各項租稅宣導與租稅教育活動統計表

Table 12　Statistics on tax publicity and tax education activities held by the National Taxation Bureaus in 2025

機關別 Agency / 項次 Item	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
一、推動租稅教育 Promotion of tax education						
國稅與地方稅及稅務相關法規講習會、研習會及座談會（場次 / 人次） Lecture series on national and local tax and tax-related regulations (sessions/participants)	182 /11,687	121 /9,075	312 /17,953	227 /15,465	199 /15,948	1,041 /70,128
辦理學校租稅教育（場次 / 人次） Tax education in schools (sessions/participants)	56 /7,009	81 /17,471	234 /27,251	245 /75,821	204 /79,349	820 /206,901

項次 Item ＼ 機關別 Agency	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
二、編印宣導文宣 Compiling/printing of brochures and posters						
編印宣導手冊及宣導海報（種類 / 份數）Brochures and posters (types/ copies)	11 /23,870	43 /8,482	12 /39,930	15 /24,820	44 /9,605	125 /106,707
製作租稅宣導動畫或影片（部）Animations or videos (films)	28	6	5	16	10	65
三、運用社群平臺辦理宣導 Utilizing online platforms to conduct tax advocacy						
Facebook, Instagram, LINE, etc.	2,196	522	709	573	1,552	5,552
四、運用傳播媒體辦理宣導 Utilizing media to conduct tax advocacy						
電視媒體（檔次）TV media (placements)	42	1,500	5,295	42,985	594,126	643,948
廣播媒體（檔次）Broadcast media (placements)	1,049	420	3,078	1,449	5,137	11,133
平面媒體（則數）Print media (pieces)	28	177	12	213	175	605
網路媒體（則數）Online media (pieces)	9,199,120	7,249,658	6,048,033	8,300,201	5,103	30,802,115
五、其他措施 Other measures						
發布新聞（則數）Press releases (pieces)	322	223	695	379	353	1,972
舉行記者會及其他座談會（場次）Press conferences and other symposiums (sessions)	5	4	5	4	4	22
舉辦宣導活動（場次 / 人次）Advocacy activities (sessions/participants)	393 /83,123	364 /139,861	642 /737,287	848 /1,659,363	292 /204,777	2,539 /2,824,411

114 年度所得稅申報件數 1 億 5,677 萬 9,517 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 2025, 156,779,517 income tax returns were filed, including annual income tax returns, provisional income tax returns, filing with a withholding or exemption (dividend) statement, and filing of house and land transactions income tax under the new system.

表 13　各地區國稅局 114 年度辦理所得稅申報收件成果統計表

Table 13　Statistics on income tax returns collected by the National Taxation Bureaus in 2025

單位：新臺幣百萬元
Unit: NT$ million

項次 Item \ 機關別 Agency			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	綜合所得稅 Individual income tax	(申報)件數 (Filing) cases	897,934	794,127	2,765,149	1,597,690	950,892	7,005,792
		(自繳)稅額 (Voluntary payment amount	144,855	245,354	109,683	46,911	22,375	569,178
	營利事業所得稅 Profit-seeking enterprise tax	(申報)件數 (Filing) cases	206,391	122,609	390,294	277,167	132,300	1,128,761
		(自繳)稅額 (Voluntary payment) amount	200,917	36,831	292,854	62,669	25,757	619,028
暫繳申報 Provisional income tax return		(申報)件數 (Filing) cases	4,756	1,704	8,865	3,478	1,148	19,951
		(自繳)件數 (Voluntary payment) cases	54,249	41,248	115,279	87,432	31,554	329,762
		(自繳)稅額 (Voluntary payment) amount	137,456	28,195	258,272	45,736	18,489	488,148
扣、免繳(股利)憑單申報 Filing with a withholding or exemption (dividend) statement		(申報)件數 (Filing) cases	74,803,293	10,884,612	39,702,457	15,256,652	7,563,796	148,210,810
房地合一新制申報 Filing the house and land transactions income tax return		(申報)件數 (Filing) cases	9,035	10,802	33,218	20,196	11,190	84,441
		(自繳)稅額 (Voluntary payment) amount	6,130	7,362	27,735	13,174	4,817	59,218
合計 Total		件數 Cases	75,975,658	11,855,102	43,015,262	17,242,615	8,690,880	156,779,517

114 年度本部各地區國稅局賡續執行「財政部維護租稅公平重點工作計畫」，包括營利事業所得稅會計師簽證案件抽查作業、運用營業稅資料庫查核營利事業所得稅作業、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。

The National Taxation Bureaus continued to implement key work plans for maintaining fair taxation overseen by the MOF in 2025, including selective examination of profit-seeking enterprise income tax returns audited and attested by certified public accountants, use of the business tax database inquiry system to audit profit-seeking enterprise income tax returns, selective audits of estate and gift tax cases, reinforcement of withholding unit inspections, selective audits of business tax cases, and selective audits of online transactions.

表 14　各地區國稅局執行 114 年度維護租稅公平重點工作計畫績效統計表

Table 14　Statistics on the achievements in executing key work plans for maintaining fair taxation by National Taxation Bureaus in 2025

單位：新臺幣百萬元
Unit: NT$ million

作業項目 Item	件　數 Cases	稅額及罰鍰合計 Amount of taxes/ penalties
營利事業所得稅會計師簽證案件抽查作業 Selective examination of profit-seeking enterprise income tax returns audited and attested to by CPAs	1,636	3,703
運用營業稅資料庫查核營利事業所得稅作業 Use of the business tax database inquiry system to audit profit-seeking enterprise income tax returns	1,024	1,046
遺產稅及贈與稅選案查核作業 Selective audits of estate and gift tax cases	450	1,780
加強扣繳單位檢查作業 Reinforcement of withholding agency checks	5,625	364
營業稅選案查核作業 Selective audits of business tax cases	31,968	11,519
網路交易查核作業 Selective assessment of online transactions	6,902	2,412

表 15　各地區國稅局 114 年度各項國稅徵績表
Table 15　Performance in collection of all national taxes by the National Taxation Bureaus in 2025

單位：新臺幣百萬元
Unit: NT$ million

稅目別 Tax \ 機關別 Agency		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	全國國稅總收入 Total revenue from national taxes
稅課收入 Tax revenue	實徵數 Collected amount	1,289,561	238,060	1,165,281	358,575	169,426	3,220,903
	預算數 Estimated amount	1,286,455	287,451	1,075,611	391,105	161,407	3,202,029
所得稅 Income tax	實徵數 Collected amount	748,559	110,639	883,898	196,658	82,079	2,021,833
	預算數 Estimated amount	805,283	150,437	777,573	224,500	89,496	2,047,289
營利事業所得稅 Profit-seeking enterprise income tax	實徵數 Collected amount	364,922	64,796	563,188	110,541	44,714	1,148,161
	預算數 Estimated amount	429,415	93,459	474,728	133,698	48,735	1,180,035
綜合所得稅 Individual income tax	實徵數 Collected amount	383,637	45,843	320,710	86,117	37,365	873,672
	預算數 Estimated amount	375,868	56,978	302,845	90,802	40,761	867,254
遺產及贈與稅 Estate and gift tax	實徵數 Collected amount	30,711	6,918	19,057	10,129	4,236	71,051
	預算數 Estimated amount	13,088	2,624	9,308	5,585	2,433	33,038

稅目別 Tax \ 機關別 Agency		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	全國國稅總收入 Total revenue from national taxes
貨物稅 Commodity tax	實徵數 Collected amount	-346	27,472	85,011	29,921	1,910	143,968
	預算數 Estimated amount	0	29,692	99,805	36,929	3,051	169,477
菸酒稅 Tobacco and alcohol tax	實徵數 Collected Amount	23	2,036	24,025	11,851	28,005	65,940
	預算數 Estimated amount	25	2,136	17,624	9,731	11,962	41,478
證券交易稅 Securities transaction tax	實徵數 Collected amount	194,119	15,347	41,591	27,277	14,479	292,813
	預算數 Estimated amount	159,630	16,904	45,585	30,724	16,533	269,376
期貨交易稅 Futures transaction tax	實徵數 Collected amount	10,381	444	227	440	92	11,584
	預算數 Estimated amount	8,021	286	251	367	88	9,013
特種貨物及勞務稅 Specifically selected goods and services tax	實徵數 Collected amount	13	142	3,987	1,457	14	5,613
	預算數 Estimated amount	9	174	3,597	2,708	46	6,534
營業稅 Business tax	實徵數 Collected amount	306,101	75,062	107,485	80,841	38,611	608,100
	預算數 Estimated amount	300,399	85,198	121,868	80,561	37,798	625,824

附註：此表格之實徵數為實徵淨額。

Note: Collected amount is net actual revenue.

(三) 一年來重要業務概況

1. 推行簡政便民服務

(1) 111 年 1 月 1 日起，本部提供遺產稅申報稅額試算服務，納稅義務人於被繼承人死亡日起 6 個月內提出申請，國稅局對符合一定條件案件，提供遺產稅申報稅額試算通知書及確認申報書，經納稅義務人確認試算內容無誤並回復確認，即完成遺產稅申報，114 年度服務案件計 11 萬 7,482 件。

(2) 111 年 1 月 5 日訂定發布「納稅義務人申請加計利息分期繳納稅捐辦法」，協助因客觀事實發生財務困難，並有繳納意願之納稅義務人繳納稅捐，減輕其經濟負擔，114 年度核准 4,463 件，核准金額 24 億 1,489 萬元。

(3) 為便利民眾申報綜合所得稅，提供多元報稅管道，114 年優化網路申報流程，下載「稅額估算表」確認內容無誤後，即可快速完成報稅，並可利用附件上傳系統傳送證明文件，民眾使用手機裝置即可進行申報及繳稅作業，快速又便利。

(4) 受美國對等關稅政策影響無法於繳納期間繳清稅捐者，為緩解納稅義務人繳稅資金壓力，受理納稅義務人申請延期或分期繳納稅捐案件，114 年計核准延期繳納 1,503 件，核准金額 132 億 3,249 萬元；分期繳納 14,124 件，核准金額 503 億 698 萬元。

2. 加強稽徵查核，維護租稅公平

(1) 針對結算申報案件，運用電腦選案系統及智能稅務應用系統，提升選案精準度；就性質特殊或急迫性案件，輔以人工查核；並研議新型選案條件，提高行政效率，減少徵納雙方成本。

(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，挑選負責人本人、配偶、二親等或股東，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) 落實執行「營利事業不動產交易所得稅專案查核作業計畫」，加強查核以有效遏止逃漏，維護租稅公平。

(4) 針對個人投資增加，或以顯著不相當代價讓與未上市（櫃）公司股票予子女，加強贈與稅查核。

(5) 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，主動查核營業人發票開立情形，114 年度查核 6,195 件。

3. 落實徵收業務，達成稅收目標

(1) 加速退稅案件處理，納稅義務人於 114 年 6 月 30 日前完成綜合所得稅網路申

報（含稅額試算服務），優先於同年 7 月底前完成退稅，114 年度第一批退稅件數計 362 萬 3 千件，金額 585 億 2,256 萬元。

(2) 透過簡化身分認證機制（限直撥退稅），便利民眾線上申請節能電器退還減徵貨物稅案件，並針對直撥退稅不成功案件，改提供虛擬票號，不列印國庫支票，有效簡化退稅作業程序，落實減碳減紙政策。

(3) 積極辦理稅捐保全作業，防範納稅義務人藉隱匿或移轉財產逃避稅捐執行，以保全國家稅捐債權。

4. 推動自動化作業，以達簡政便民

(1) 賡續精進國稅稅務智慧文字客服—「國稅小幫手」，提供全年無休不打烊即時服務。

(2) 規劃、測試及驗證各稅電子申報繳稅系統，辦理系統操作講習及輔導納稅義務人申報繳稅，增進作業效率，提升民眾便利。

(3) 精進資通安全管理制度，並依資通安全管理法規定，賡續辦理資通安全管理系統維運及認證，維持國際標準 ISO27001 證書有效性。

(4) 依據稅捐稽徵法第 33 條及個人資料保護法相關規定，於國稅局網站提供各類型已去識別化之復查決定書案例查詢服務，方便民眾瞭解稅法規定，藉由資訊透明化，降低徵納雙方認知差異，化解歧見，有效疏減訟源，114 年度計上傳 961 件。

5. 其他重要措施

(1) 因應營利事業受控外國企業制度於 112 年度正式上路，本部各地區國稅局積極辦理各項專業訓練，並透過多元管道加強宣導，以利各界充分瞭解立法目的及法令規定，並落實防止規避我國所得稅負及維護租稅公平政策目標。

(2) 配合本部 114 年 9 月 10 日訂定發布「個人經常性於網路發表創作或分享資訊課徵營業稅作業規範」，本部各地區國稅局透過多元管道積極宣導，協助網紅瞭解相關法令規定。

(3) 為利各界充分瞭解房地合一稅 2.0 目的及重點內容，減少外界疑慮，本部各地區國稅局運用多元管道加強宣導，減少徵納雙方爭議。

3. Overview of Major Operations in 2025

a. Implemented simplified administration and convenient services

(1) Starting from January 1, 2022, the MOF has provided pre-calculation of estate tax returns. Taxpayers can apply for this service within six months of the date of the decedent’s passing. For eligible cases, the National Taxation Bureau provides a

notification of the calculated estate tax declaration amount and a filing confirmation form. Once the calculated content is confirmed to be accurate and the confirmation is submitted, the declaration process is deemed complete; a total of 117,482 such cases were recorded in 2025.

(2) The MOF promulgated the Regulations on Taxpayers Applying for Interest-Added Installment Payment of Taxes on January 5, 2022. This regulation aims to help taxpayers pay their taxes while alleviating their financial burden. In fiscal year 2025, a total of 4,463 cases were approved for interest-added installment payments of taxes amounting to NT$2.41 billion.

(3) To help taxpayers file their individual income tax returns, the government optimized the e-filing process in 2025. After accessing the "estimated taxes form" and confirming that the information is correct, taxpayers can quickly complete their tax filing. Taxpayers may also upload evidentiary documents. This initiative encourages taxpayers to utilize their mobile devices for filing and paying taxes, making the process convenient and efficient.

(4) Taxpayers unable to pay the full tax within the statutory period due to the US reciprocal tariff policy may apply for a deferment or payment by installment. In 2025, 1,503 tax deferment cases totaling NT$13.23 billion and 14,124 cases of payment by installment totaling NT$50.31 billion were approved.

b. Reinforced tax auditing and ensured fair taxation

(1) For filed returns, computer systems were utilized to select audit cases and intelligent tax apps were used to refine case selection. In situations involving special characteristics or urgency, automated processes were complemented with manual audits. Research was also conducted on the development of new selection criteria aimed at improving administrative efficiency and reducing costs for both the tax authorities and taxpayers.

(2) For the audit of profit-seeking enterprises that utilize the expanded paper review system, cross-tax databases were utilized to identify cases involving corporate representatives, their spouses, second-degree relatives, or shareholders who establish multiple profit-seeking enterprises. These entities disburse business income, engage in transactions at the same address, concentrate sales, exhibit high value-added rates, and form family-owned business groups. This approach effectively prevents tax evasion via the tax-returns expanded auditing system.

(3) To effectively prevent tax evasion and ensure fair taxation, the Profit-Seeking Enterprise Real Estate Transaction Income Tax Audit Program was implemented.

(4) The examination of gift tax compliance was enhanced with respect to significant increases in individual investments, as well as cases where individuals transferred shares of non-publicly traded companies to their children at clearly disproportionate consideration.

(5) The Executive Plan on Uniform Invoice Inspection to Disseminate Information about Issuing Uniform Invoices aims to encourage the issuance of uniform invoices by well-known businesses and those involved in the online sales of goods or services. It also entails auditing invoice issuance by business entities. In 2025, a total of 6,195 audits were conducted as part of this initiative.

c. Fulfilled tax collection tasks and met revenue targets

(1) To expedite the processing of tax refunds, taxpayers who completed their individual income tax online filing (including those who used the tax pre-calculation service) by June 30, 2025, were given priority to receive their refunds by the end of July. In 2025, the first tranche of tax refunds involved 3.623 million cases and NT$58.52 billion.

(2) To enhance the process of applying for commodity tax refunds related to energy-saving appliances, the tax authority introduced the simplified identity verification mechanism for online applications (limited to direct deposit refunds). Under this system, taxpayers can elect for a direct deposit refund. However, where direct deposit refunds are unsuccessful, the tax authority has proposed replacing physical checks with virtual ticket numbers, eliminating the need to print treasury checks. This initiative aims to simplify the tax refund process and align with policies to reduce carbon emissions and encourage paperless transactions.

(3) Measures are being implemented to prevent taxpayers from evading taxes by concealing or transferring assets to safeguard national tax claims.

d. Drove automated operations to achieve administrative simplification and convenient services

(1) The National Tax Helper service enhances operations by offering intelligent text-based online service for national taxation 24 hours per day, all year round.

(2) To plan, verify, and validate tax electronic filing and payment systems, training sessions are conducted to guide taxpayers with declaring and paying taxes. These efforts aim to enhance operational efficiency and improve convenience for the public.

(3) To enhance the information security management system, measures have been taken to improve maintenance and operations. In accordance with the provisions of the Cyber Security Management Act, the system is continuously maintained to retain the validity of ISO 27001 certification.

(4) In accordance with the provisions of Article 33 of the Tax Collection Act and relevant regulations associated with the Personal Data Protection Act, in 2025, 961 anonymized recheck decision cases were publicly disclosed on the tax bureau website. This service aims to provide the public with more comprehensive and convenient query options, foster tax education, promote harmony between taxpayers and the tax authorities, and effectively reduce disputes.

e. Other important taxation measures

(1) In response to the implementation of the CFC system for profit-seeking enterprises in 2023, the National Taxation Bureaus have intensified professional training and launched multi-channel publicity campaigns. These efforts aim to minimize disruptions, enhance understanding of legislative objectives, and ensure legal compliance. The ultimate policy goal is to prevent tax evasion and maintain tax fairness.

(2) In conjunction with the MOF's issuance on September 10, 2025, of the "Directions on the Levy of Business Tax on Individuals Who Regularly Publish Creative or Informational Content Online," the National Taxation Bureaus under the MOF have disseminated information about relevant legal provisions to online content creators through various channels.

(3) To proactively ensure that various sectors fully understand the purpose and key provisions of the House and Land Transactions Income Tax 2.0 program, and to reduce external concerns, the National Taxation Bureaus have utilized multiple channels to enhance awareness. This effort aims to minimize disputes between taxpayers and the tax authorities.

叁、關務業務
III. Customs

一、組織職掌

關務署置署長 1 人、副署長 2 人、研究委員 2 人及主任秘書 1 人，設 6 組 6 室，各組置組長 1 人、副組長依業務需要 1 至 2 人，各室置主任，組及室以下分科辦事。

掌理事項為通關徵稅、邊境查緝、貨物查驗、稅則分類、關稅估價、事後稽核、查價、保稅、退稅、特別關稅、貿易統計、資訊處理及執行其他關務相關法規業務等。關務署下轄基隆關、臺北關、臺中關及高雄關，各關視業務需要，分設行政及業務單位，並於轄區內港口、機場、郵局及貨櫃集散站內設有 10 個分關，便利商民辦理各項通關手續。

海關依據關稅法、關稅法施行細則及海關進口稅則等，對進入國境貨物以從價、從量或關稅配額方式課徵關稅。為保障國家安全、維持社會安寧、穩定經濟秩序、維護國民健康及保護生態環境，海關執行邊境管制，採行風險管理機制，對高風險廠商、報關業、運輸業、倉儲業、快遞業及旅客加強查察；充分運用進出口報單篩選、情資通報、人工智慧（AI）與大數據分析技術及各類風險管理資料庫等系統，同時輔以巡緝艇、巡邏車、緝毒犬、緝菸犬及 X 光檢查儀器等查緝工具，對毒品、槍械、高稅率、管制、保育類及侵害智慧財產權貨品等實施重點查緝。並透過國際關務合作，與各國共同打擊不法活動及關務詐欺。

為使貨暢其流，通關安全無虞，海關近年來持續積極實施各項業務改進措施，提供便捷及安全優質通關環境，並以「精進通關作業、提升便捷效能」為願景，發揮邊境守護者角色，打造通關便捷之數位化海關。

A. Organization and Functions

The Customs Administration is staffed by one Director General, two Deputy Directors General, two Senior Researchers, and one Chief Secretary. It is composed of six divisions and six offices. Each division is headed by one Director and, depending on operational needs, one or two Deputy Directors. Each office is headed by one Chief Officer. Divisions and offices are further organized into sections.

The Customs Administration is in charge of duty collection, border inspection, cargo examination, tariff classification, customs valuation, post-clearance audits, value investigation, bonding, duty refunds, special customs duties, trade statistics, information management, and implementation of customs-related regulations. The four field customs offices under the jurisdiction of the Customs Administration are Keelung Customs, Taipei Customs, Taichung Customs, and Kaohsiung Customs. Each customs office is composed of administrative and business units that address their respective duties. A total of ten branch offices have been established at seaports, airports, post offices, and container yards to facilitate clearance.

Customs levies duty, on ad valorem, specific, or tariff quota bases—on goods imported into Taiwan in accordance with the Customs Act, Enforcement Rules Governing the Implementation of the Customs Act, Customs Import Tariffs Schedule, and other related regulations. Aiming to safeguard national security, ensure social harmony, stabilize economic order, maintain public health, and protect the environment, Customs applies risk management techniques to target high-risk companies, customs brokers, shipping companies, warehouses, express carriers, and passengers for surveillance and inspection. Customs uses electronic systems including profiling and targeting systems, intelligence reporting systems, big data analysis by AI, and risk management database systems. Moreover, Customs has been modernizing its equipment and practices to target the smuggling of vessels and cars, its narcotics/tobacco detector dog teams, and its X-ray instruments. Goods that threaten public safety, commodities on which duties have not been paid, controlled items, endangered species and products thereof, and articles infringing upon intellectual property rights are top priorities for interdiction. Furthermore, by cooperating with the enforcement agencies of other countries, Customs has enjoyed success in jointly cracking down on illicit activities and customs fraud.

To facilitate cargo clearance and ensure cargo security, Customs has been introducing various improvement measures to provide a secure and facilitated customs clearance environment over the last few years. With a vision of enhancing Customs management to increase effectiveness, Customs continues to play an important role in safeguarding the nation’s borders and create a convenient digitalized customs clearance environment.

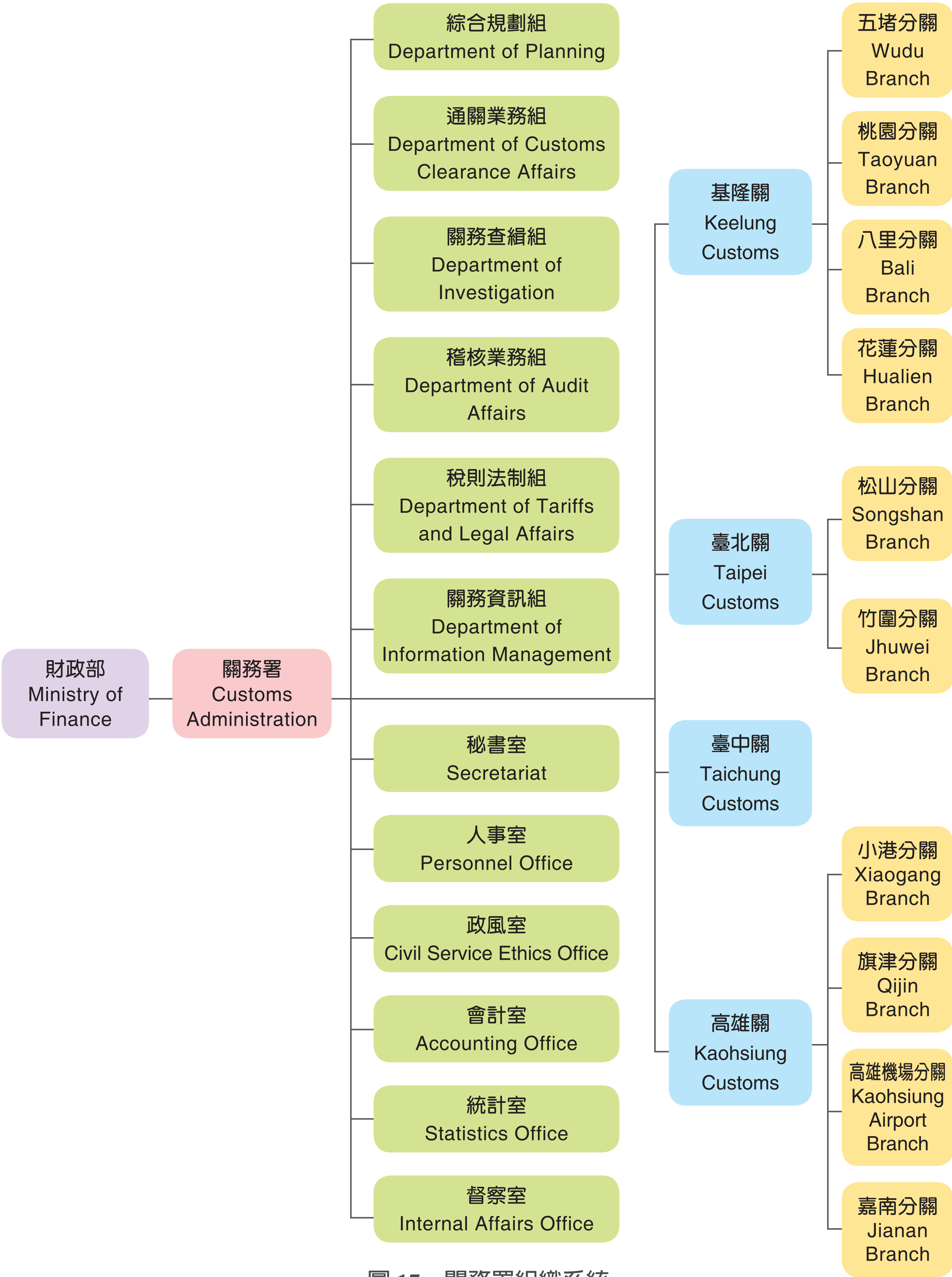


圖 17　關務署組織系統

Chart 17　Organization of the Customs Administration

二、重要業務統計

B. Statistics of Major Operations

(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

Statistics concerning import/export declarations, smuggling prevention, and duty drawbacks (showing the value of such cases) over the last decade are as follows:

表 16　海關主要業務統計

Table 16　Statistics of major customs work

年度 Year	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 Seizures	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
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%)
2022	58,593 (-11%)	12,427 (-12%)	20,492 (71%)	1,021,927 (-47%)	190,602 (-8%)	4,862,246 (8%)
2023	58,358 (0%)	11,570 (-7%)	27,147 (32%)	1,622,381 (59%)	172,663 (-9%)	4,261,068 (-12%)
2024	66,107 (13%)	11,626 (0%)	31,946 (18%)	2,647,069 (63%)	168,174 (-3%)	4,285,388 (1%)
2025	73,611 (11%)	11,387 (-2%)	40,560 (27%)	1,537,960 (-42%)	163,277 (-3%)	4,233,863 (-1%)

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. Figures include the declarations of shipments imported/exported via the mini three links initiative, express consignments, and simplified express consignments.
　　　2. Percentages in this table show annual growth rates.

(二) 關稅收入與中央政府歲入比較

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 Duties as a Percentage of Central Government Revenue

On average, customs duties collected over the last 10 years have accounted for 5% to 6% of all central government revenue.

表 17　關稅收入與中央政府歲入比較

Table 17　Customs duties as a percentage of central government revenue

單位：新臺幣拾億元
Unit: NT$ billion

年度 Year	關稅收入 Customs duties	中央政府歲入 Central government revenue	關稅收入占中央政府歲入百分比 (%) Duties as a percentage of central government revenue (%)
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
2022	142.5	2,713.2	5.25
2023	152.5	2,907.4	5.25
2024	160.9	3,143.9	5.12
2025	156.6	3,177.7	4.93

附註：中央政府歲入資料，113 年（含）以前為決算審定數；114 年為院編決算數。
Note: For central government revenue prior to 2024, the figures are final audit accounts; the figures for 2025 are from the Final Accounts of the Central Government compiled by the Executive Yuan.

(三) 關稅稅率

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 105 年度之 6.35%及 1.57%調整為 114 年度之 6.31%及 0.99%。

3. Tariff Rates

Over 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 6.35% and 1.57% in 2016 to 6.31% and 0.99% in 2025, respectively.

表 18　關稅平均名目稅率及平均實質稅率表
Table 18　Average nominal tariff rates and average effective tariff rates

單位 Unit: %

年度 Year	平均名目稅率 Average nominal tariff rate	平均實質稅率 Average effective tariff rate
2016	6.35	1.57
2017	6.36	1.48
2018	6.39	1.34
2019	6.37	1.41
2020	6.34	1.44
2021	6.34	1.26
2022	6.34	1.14
2023	6.34	1.42
2024	6.31	1.31
2025	6.31	0.99

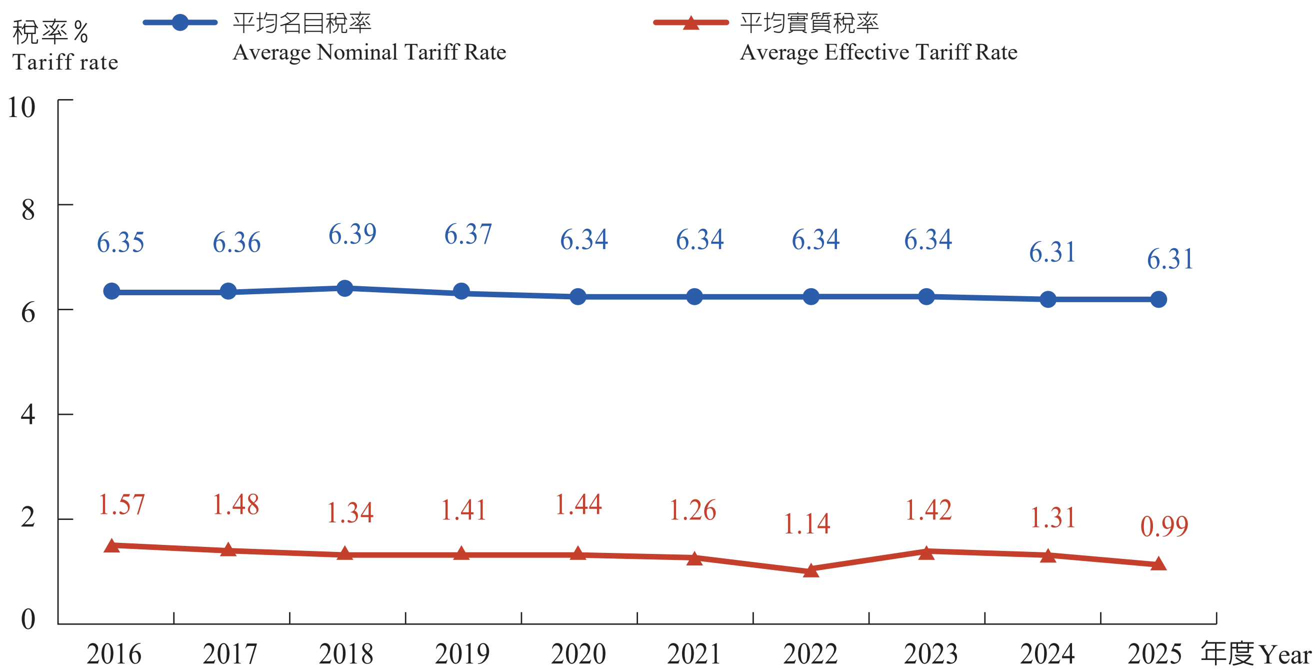


圖 18　關稅平均名目稅率及平均實質稅率
Chart 18　Average nominal tariff rates and average effective tariff rates

三、一年來重要業務概況

(一) 加速法規合理化

1. 114 年 1 月 7 日訂定發布「中華民國（臺灣）政府與馬紹爾群島共和國政府經濟合作協定進口貨品通關作業要點」，同年月 15 日生效，俾利進口原產於馬紹爾群島共和國之貨品申請適用本協定優惠關稅待遇。
2. 114 年 1 月 14 日修正發布「物流中心貨物通關辦法」部分條文，修正自主管理業者違規行為態樣及裁罰規定，並配合海關實務管理需要酌作調整。
3. 114 年 1 月 23 日修正發布「入境旅客攜帶行李物品報驗稅放辦法」第 11 條及第 4 條附表，將入境旅客攜帶免稅酒數量由 1 公升修正為 1.5 公升，以合時宜。
4. 114 年 5 月 21 日修正發布「優質企業認證及管理辦法」部分條文，增訂獲安全認證優質企業之倉儲業，將年度自我檢查結果送海關備查者，得免再製作年度稽核報告，簡政便民。
5. 114 年 5 月 29 日修正發布「海關緝私案件減免處罰標準」第 4 條、第 11 條、第 18 條，增訂非屬真品平行輸入之侵害專利權、商標權或著作權者，不因私運仿冒品貨價未逾 5 千元而得免罰，落實保護智慧財產權政策。
6. 114 年 7 月 9 日修正發布「離島免稅購物商店設置管理辦法」第 19 條，明定離島免稅購物商店銷售酒類予旅客，並由其隨身攜出離島地區至臺灣本島或其他離島地區之自用免稅數量由 1 公升放寬至 1.5 公升，促進離島觀光及經濟發展。
7. 114 年 7 月 15 日修正發布「海關關務案件協談作業要點」第 3 點，增訂納稅者權利保護官認為有必要時，可主動開啓協談機制，降低徵納雙方見解歧異，疏減訟源。
8. 114 年 9 月 11 日發布財務罰鍰處理暫行條例第 1 條解釋令，核釋海關依檢舉資料緝獲自由貿易港區設置管理條例第 38 條至第 42 條規定裁處罰鍰案件，應依該條例提撥舉發人獎金。

(二) 修正海關進口稅則

114 年 6 月 4 日修正公布海關進口稅則部分稅則，履行臺巴（巴拉圭）經濟合作協定第 8 號決議文我方關稅減讓承諾。

(三) 推動便捷通關措施

1. 114 年 3 月 27 日關港貿單一窗口新增個人跨境網購詐騙更正進口報單退稅線上申請作業，提供民眾更便捷之通關服務。
2. 因應美國對等關稅政策，自 114 年 4 月起對受影響業者提供「保稅區通關全免裝

箱單」及「擴大實施海關遠端稽核」簡化通關措施。

3. 114 年 5 月 9 日修正發布「自由貿易港區貨物通關管理辦法」部分條文，增訂自由貿易港區事業自主管理事項，並簡化按月彙報案件彙總報關文件。
4. 114 年 7 月 30 日關港貿單一窗口新增個人跨境網購進口貨物賠償或調換免稅線上申請作業，精進跨境網購通關服務機制。
5. 114 年 8 月 18 日關港貿單一窗口啓用進口車商線上申請進口電動車退還貨物稅及查詢進度之一站式服務，便捷進口人申請退還貨物稅作業。
6. 114 年 10 月 15 日發布關稅法第 63 條解釋令，廠商受美國實施對等關稅政策影響外銷出口，致無法於期限內申請沖退原料稅者，得展延沖退稅期限 1 年。
7. 114 年 12 月 2 日修正發布「進口舊汽車核估作業要點」第 3 點及第 8 點，115 年 1 月 1 日施行，簡化旅客攜回自用舊汽車核估作業。

(四) 機動調整關稅

因應俄烏戰爭情勢，確保國內物資充裕穩定物價，機動調降牛肉、烘焙用奶粉、奶油、無水奶油及小麥等 22 項貨品關稅稅率。

(五) 強化邊境機關查緝合作

與法務部、內政部警政署、衛生福利部及農業部等主管機關共同執行邊境查緝業務，114 年緝獲毒品毛重 2 萬 404 公斤、私菸 259 萬包、電子煙 12 萬 1,965 支、煙油（彈）3 萬 3,820 瓶（顆）及私酒 4 萬 4,525 公升。

(六) 反傾銷調查與執行反傾銷稅及特別防衛措施

1. 114 年 1 月 8 日公告 114 年度花生等 14 種農產品實施特別防衛措施基準數量及基準價格。
2. 114 年 3 月 18 日公告對自韓國及中國大陸產製進口不銹鋼冷軋鋼品繼續課徵反傾銷稅。
3. 114 年 7 月 22 日公告自同年月 28 日起，對自越南產製進口卜特蘭水泥及其熟料，核定課徵反傾銷稅，為期 5 年。
4. 114 年 11 月 27 日公告溯自同年 7 月 3 日起，對自中國大陸產製進口麥芽釀造啤酒及特定熱軋扁軋鋼品，核定課徵反傾銷稅，為期 5 年。
5. 對自特定國家產製進口之毛巾、卜特蘭水泥及其熟料、過氧化苯甲醯、不銹鋼冷軋鋼品、特定鍍鋅或鋅合金扁軋鋼品、碳鋼鋼板、特定鋁箔、陶瓷面磚、浮式平板玻璃、平面印刷用版材、麥芽釀造啤酒及特定熱軋扁軋鋼品 12 項產品課徵反傾銷稅，114 年課徵反傾銷稅 10 億 1,289 萬餘元。

(七) 推動國際關務合作

1. 114 年 7 月 29 日舉行第 1 屆臺貝（貝里斯）經濟合作協定（ECA）原產地規則委員會會議，雙方就降稅清表、產品特定原產地規則及產證授權官員聯絡資訊等事項完成更新，並就中轉文件相關規定進行意見交換，持續深化雙方海關合作。
2. 與加拿大及瓜地馬拉簽署優質企業（AEO）相互承認協議（MRA）分別於 114 年 8 月 8 日及 11 月 7 日生效實施，締約雙方相互提供對方 AEO 業者通關優惠，有效強化供應鏈安全與便捷，促進雙邊企業提升出口競爭力及經貿發展。
3. 114 年 12 月 2 日及 3 日與美國國土安全調查署駐臺北辦公室共同舉辦「臺美反走私情資交流研討會」，提升海關查緝知能，並促進臺美海關雙邊合作關係。
4. 114 年 12 月 4 日臺灣日本關係協會及日本台灣交流協會於第 49 屆臺日經濟貿易會議簽署地區海關合作備忘錄，由高雄關與神戶稅關締結姊妹關，深化雙邊關務合作。

C. Overview of Major Operations in 2025

1. Accelerated Rationalization of Laws

a. The Operation Directions Governing the Customs Clearance for Imported Goods under the Economic Cooperation Agreement between the Government of the Republic of China (Taiwan) and the Government of the Republic of the Marshall Islands was promulgated on January 7, 2025, and took effect on January 15, 2025. This enabled goods originating in the Republic of the Marshall Islands to apply for preferential tariff treatment under the said Agreement.

b. Certain articles of the Regulations Governing Customs Clearance for Goods in Logistics Centers were amended and promulgated on January 14, 2025, revising the categories of violations and penalty regulations for autonomous management operators and making corresponding adjustments to meet the practical operational needs of Customs.

c. Amendments to Article 11 and the Appendix to Article 4 of the Regulations Governing the Declaration, Inspection, Duty, and Release of Personal Luggage or Goods of Inward Passengers were promulgated on January 23, 2025, increasing the duty-free allowance for alcoholic beverages carried by inbound passengers from 1 liter to 1.5 liters.

d. Amendments to certain articles of the Regulations Governing the Certification and Management of the Authorized Economic Operators were promulgated on May 21, 2025, stipulating that AEO warehouse operators that have conducted annual self-assessments may be exempted from preparing annual audit reports, thereby simplifying administrative procedures.

e. Amendments to Articles 4, 11, and 18 of Standards of Minor Breaches for the Application of Customs Anti-Smuggling Act were promulgated on May 29, 2025, whereby the exemption clause was revised to exclude importers/exporters who infringe on intellectual property rights by smuggling goods under a value of NT$5,000.

f. Amendments to Article 19 of the Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops were promulgated on July 9, 2025. In order to promote tourism and economic development of offshore islands, the amendment increases the duty-free allowance for alcoholic beverages sold by offshore island duty-free shops to travelers. Travelers may carry alcoholic beverages for personal use from offshore island areas to Taiwan proper or to other offshore islands, with the allowance increased from 1 liter to 1.5 liters.

g. Amendments to the Operation Directions for the Consultation of Customs Cases were promulgated on July 15, 2025, introducing a new provision allowing the taxpayer ombudsmen to initiate consultations when deemed necessary, thereby reducing differences in interpretation between parties and helping to minimize disputes.

h. The MOF Order on Article 1 of the Temporary Act on the Allocation of Fines was issued on September 11, 2025, according to which where an informant makes a report that results in a seizure and a fine is imposed pursuant to Articles 38 to 42 of the Act for the Establishment and Management of Free Trade Zones, the reward shall be granted in accordance with the Temporary Act on the Allocation of Fines.

2. Added Amendments to the Customs Import Tariff Schedule

To fulfill tariff reduction commitments under Decision No. 8 of the Taiwan-Paraguay Economic Cooperation Agreement (ECA), amendments to certain tariffs in the Customs Import Tariff Schedule were promulgated on June 4, 2025.

3. Promoed of Facilitated Customs Clearance Measures

a. On March 27, 2025, the Customs-Port-Trade Single Window (the “CPT Single Window”) launched an e-application service for tax refunds on corrected import declarations related to personal cross-border e-commerce fraud, providing more convenient customs clearance services.

b. To support businesses that are affected by the United States’ implementation of reciprocal tariff policies, simplified customs clearance measures started from April 2025 including "no packing list required for customs clearance in bonded areas" and "expanded implementation of remote customs audits."

c. Amendments to certain articles of the Regulations Governing Customs Clearance for Goods in Free Trade Zones were promulgated on May 9, 2025, specifying matters subject to the autonomous management of free-trade-zone enterprises and removing the packing list from documents required for filing a monthly consolidated declaration with Customs.

d. On July 30, 2025, the CPT Single Window launched an e-application service for duty exemption for imported goods purchased through cross-border e-commerce by individuals that are replaced or for which compensation is made, further improving the convenience of customs clearance services.

e. On August 18, 2025, the CPT Single Window launched an online one-stop service enabling automobile importers to apply for commodity tax refunds and track application progress.

f. The MOF Order on Article 63 of the Customs Act was issued on October 15, 2025, providing that enterprises affected by the United States' implementation of reciprocal tariff policies on their export activities may apply for a one-year extension of the deadline for filing duty drawback claims if they are unable to submit such applications within the prescribed time limit.

g. Amendments to Articles 3 and 8 of the "Operation Directions for Imported Used Cars Valuation" were promulgated on December 2, 2025, simplifying the valuation and depreciation calculation for used cars brought into the country by individuals for personal use.

4. Implemented a Temporary Adjustment of Customs Duties

To ensure sufficiency of domestic supply is sufficient and commodity prices are stable in spite of the influence of Russia-Ukraine War, tariffs on 22 categories of imported goods, including the meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat, were temporarily reduced.

5. Collaborated on Investigations into Illicit Trafficking among Relevant Border Agencies

A crackdown on illegal acts at the border was jointly conducted by Customs and relevant government agencies, including the Ministry of Justice, National Police Agency under the

Ministry of the Interior, Ministry of Health and Welfare, and Ministry of Agriculture. Major seizures in 2025 included narcotic drugs with a gross weight of 20,404 kg, 2.59 million packs of smuggled cigarettes, 121,965 units of e-cigarettes, 33,820 units of e-cigarette refill cartridges and liquid, and 44,525 liters of smuggled alcohol.

6. Investigated Anti-dumping Claims and Implemented of Anti-dumping Duties and Special Safeguard Measures

a. On January 8, 2025, the trigger volume and trigger price on 14 agricultural products (including peanuts) subject to special safeguard measures were announced and made effective from January 1 to December 31, 2025.

b. On March 18, 2025, the MOF announced that it would continue imposing anti-dumping duty on cold-rolled stainless steel originating in or imported from South Korea and China.

c. On July 22, 2025, the MOF determined that it would impose an anti-dumping duty on Portland cement and its clinker originating in or imported from Vietnam, effective from July 28, 2025, for a period of 5 years.

d. On November 27, 2025, the MOF determined to impose an anti-dumping duty on beer made from malt and certain flat hot-rolled steel products originating in or imported from China, effective retroactively from July 3, 2025, for a period of 5 years.

e. Anti-dumping duties were levied on 12 subject products from certain countries, including towels, Portland cement and its clinker, benzoyl peroxide, cold-rolled stainless steel, flat-rolled steel plated/coated with zinc or zinc-alloys, carbon steel plate, certain aluminum foil, ceramic tiles, float glass in sheets, offset printing plates, beer made from malt and certain flat hot-rolled steel products. The total amount of anti-dumping duties collected in 2025 was around NT$1.01 billion.

7. Strengthened International Customs Cooperation

a. The First Meeting of the Rules of Origin Committee under the Taiwan-Belize Economic Cooperation Agreement (ECA) was held at the Customs Administration on July 29, 2025. Both sides updated their tariff reduction schedules, product-specific rules of origin, and contact information of authorized signatories for certificates of origin. They also exchanged views on transshipment documentation requirements, further deepening bilateral customs cooperation.

b. The Mutual Recognition Arrangements (MRAs) on Authorized Economic Operators

(AEO) signed between Taiwan and Canada, and between Taiwan and Guatemala, entered into force on August 8 and November 7, 2025, respectively. Both contracting parties commenced reciprocal provision of customs facilitation benefits to each other's AEO enterprises, effectively strengthening supply chain security and facilitation, enhancing export competitiveness, and promoting bilateral economic and trade development.

c. The 2025 Seminar on Combatting Smuggling was held jointly by the Customs Administration and the Homeland Security Investigations Taipei (under the American Institute in Taiwan) on December 2 and 3, 2025, in order to further enhance Customs' capability to combat illegal activities and promote bilateral customs cooperation.

d. The Memorandum between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association on Cooperation in Regional Customs was signed on December 4, 2025, during the 49th Taiwan-Japan Economic and Trade Conference, establishing sister-customs ties between Kaohsiung Customs and Kobe Customs.

肆、國有財產業務
IV. National Property

一、組織職掌

國有財產署（下稱國產署）掌理國有財產之清查、管理、處分、改良利用、資訊業務、檢核及統籌調配、估價、法令與法務案件之研議及處理，以及其他有關國有財產事項。國產署內部單位設 4 組、6 室，於北、中、南區設 3 個分署及 15 個辦事處，承辦轄區範圍內國有財產事務。

國產署管理之國有非公用財產以國土保育、公地公用為優先，無前述兩項者，則配合社會住宅、長照服務、幼托教育、青年創業、產業發展、綠能發展等各目的事業主管機關制定之國家重要政策，優先篩選適宜國有土地提供運用，同時以出租（含標租）、招標設定地上權、參與都市更新及結合目的事業主管機關共同改良利用等多元方式予以活化。並致力推動綠美化、邊際土地及文化資產認養機制，增進管理效益及環境永續經營。

國有財產是國家重要資源，透過多元運用國家資產，創造永續環境及財源，達成「活化國家資產、創造資產價值」施政目標。

A. Organization and Functions

The National Property Administration (NPA) is in charge of the inspections, management, disposal, improved utilization, information management, investigations, coordination and allocation, assessment, consultation and management of regulations, and legal cases concerning national property, as well as other issues concerning national property. The NPA is composed of four divisions and six offices. There are three regional branches (Northern Region Branch, Central Region Branch, and Southern Region Branch) and 15 offices carrying out all national property-related business within their respective regions.

Management of national non-public properties by the NPA shall give priority to national land conservation and public land for public use. Where these do not apply, the NPA takes as priority appropriating national land to be provided for utilization in response to major national policies set by the competent authorities concerning social housing, long-term care, child care and education, youth entrepreneurship, industry development, and green energy development. Meanwhile, the NPA adopts diverse methods to revitalize properties, such as leasing (including lease by tender), tendering for the establishment of superficies, participating in urban renewal, and engaging in other improvements and utilization. The NPA is also committed to promoting green beautification, as well as adoption mechanisms for marginal land and cultural assets to improve management

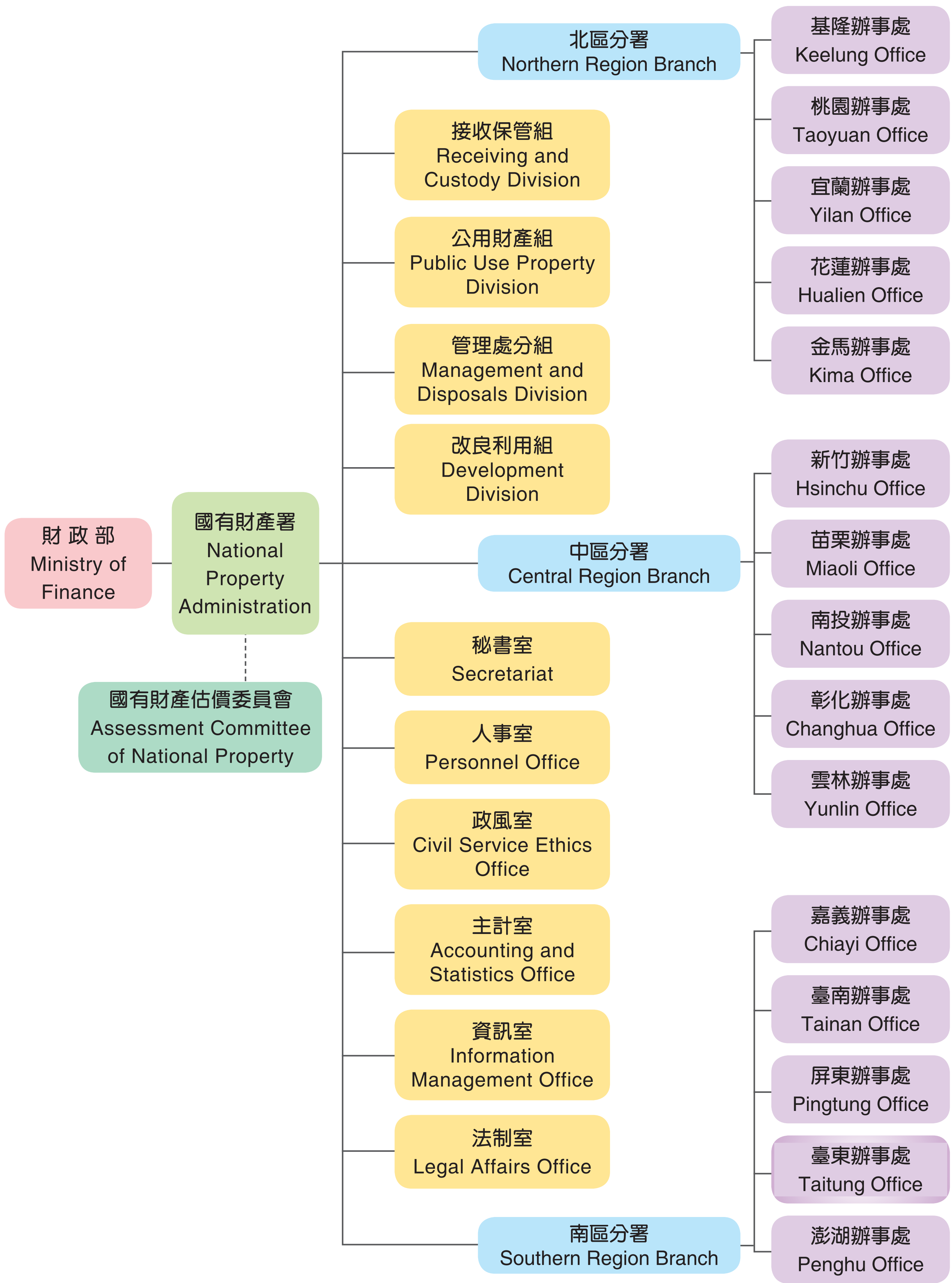


圖 19　國有財產署組織系統

Chart 19 Organization of the National Property Administration

efficiency and environmental sustainability.

National property is an important national resource. Through the diversified use of national assets, we are creating a sustainable environment and responsibly utilizing financial resources so as to achieve the policy goal of revitalizing national assets and creating value.

二、重要業務統計

B. Statistics of Major Operations

(一) 國有土地面積及價值

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 224 萬餘公頃，價值 5 兆 3,908 億 1,099 萬元。

1. National Land by Area and Value

National land may be categorized as either for public use or for non-public. The former is managed by the organizations that directly use it; the latter is managed by the NPA. At present, national land in Taiwan comprises more than 2.24 million hectares surveyed and registered, valued at NT$5.39 trillion.

表 19　國有土地面積及價值統計表

Table 19　Statistics on the Area and value of national land

<table>
<tr><th colspan="2">區分
Category</th><th>面積（公頃）
Area (hectares)</th><th>筆數
Parcels</th><th>價值
（新臺幣百萬元）
Value
(NT$ million)</th><th>占總值百分比
Percentage of Total Value(%)</th></tr>
<tr><td rowspan="4">公用土地
Land for public use</td><td>公務用
Official use</td><td>293,655</td><td rowspan="4">1,646,616</td><td>2,661,969</td><td>49.38</td></tr>
<tr><td>公共用
Public use</td><td>1,732,513</td><td>1,823,389</td><td>33.83</td></tr>
<tr><td>事業用
State-enterprise use</td><td>34</td><td>9,282</td><td>0.17</td></tr>
<tr><td>小 計
Subtotal</td><td>2,026,202</td><td>4,494,640</td><td>83.38</td></tr>
<tr><td colspan="2">非公用土地
Land for non-public use</td><td>216,972</td><td>1,972,602</td><td>896,170</td><td>16.62</td></tr>
<tr><td colspan="2">合計
Total</td><td>2,243,174</td><td>3,619,218</td><td>5,390,810</td><td>100.00</td></tr>
</table>

附註：計算依據及基準日：依 113 年申報地價計算至 114 年 12 月 31 日。

Note: The basis and record date of calculation: The figures are calculated based on the 2024 declared land value as of December 31, 2025.

(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、民間企業辦理改良利用。

2. Improved Utilization of National Non-public Real Estate

To enhance the multi-faceted use of national real estate, private corporations and funds are involved in the entrusted operations or cooperative management process with the collaboration of various government agencies, while private corporations are also engaged for the improvement and utilization of said real estate.

表 20　近 5 年國有非公用土地改良利用收益統計表

Table 20　Revenues from the improved utilization of national non-public land in the past five years

單位：新臺幣百萬元
Unit: NT$ million

案名類型 Type of improvement ＼ 年度 Year	2021	2022	2023	2024	2025
委託經營 Entrustment	412	383	845	394	1,050
委託民間改良利用初鹿牧場 Entrustment of private enterprise for the improvement of Chu-Lu Ranch	33	39	50	49	49
委託辦理停車場 Entrustment of parking lots	115	98	104	120	102
結合目的事業主管機關共同開發 Joint development with competent authorities	321	636	229	385	428
招標設定地上權 Establishment of superficies by public bidding	5,713	2,040	3,430	3,850	3,533
財政部財政人員訓練所及其周邊國有土地合作開發案 Cooperative development of peripheral national land on the site of the Training Institute, MOF	31	32	36	37	37
財政部國有財產署辦公廳舍取得案 National Property Administration Office Buildings Acquisition Project	-	-	-	-	71
合計 Total	6,625	3,228	4,694	4,835	5,270

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 national treasury revenues from improvement and utilization.

表 21　近 5 年國有非公用土地出售統計表

Table 21　Revenues from the disposal of national non-public land in the past five years

年度 Year	筆數 Parcels	面積（公頃） Area (hectares)	售價收入（新臺幣百萬元） Revenue from disposal (NT$ million)
2021	4,201	40.22	17,139
2022	4,376	147.54	18,497
2023	3,821	34.13	10,950
2024	3,994	30.02	11,801
2025	3,625	51.06	13,714

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 on the above parcels, areas, and revenue from disposal include land and other real estate, but do not include appropriation with compensation, personal property, securities, or rights.

三、一年來重要業務概況

(一) 國有財產產籍資料管理

凡新接管之國有財產，均應建置財產產籍基本資料。產籍資料建立後，在辦理各項業務中，遇有涉及財產產籍、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，114 年度完成各項產籍異動登記 350 萬 553 筆（錄）。

(二) 無人承認繼承遺產代管

因繼承人有無不明，或先順序之繼承人均拋棄繼承權，或被繼承人死亡無人繼承等情況，經法院裁定國產署或所屬分署為遺產管理人時，其被繼承人所遺留財產，應由國產署或所屬分署管理。114 年度向法院陳報終結遺產管理人職務 165 案，接管土地 184 筆，面積 3.61 公頃；房屋 12 棟，面積 1,290.52 平方公尺。

(三) 委託內政部國土測繪中心辦理航拍等作業

114 年度委託內政部國土測繪中心協助辦理「國有非公用土地無人機系統航拍與影像處理及地上物數化作業」，辦理業務項目包括墳墓占用、砂石場占用、太陽光電、貨櫃場占用、廢棄物棄置場址、土資場占用、露營場占用、檳榔占用、標租造林、大南澳陳情放領土地、接管河川區域範圍外土地、林地移交、改良利用等業務項目及台 9 線周邊平原地區，面積 6,100 公頃。

(四) 加強國有公用財產活化運用

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。114 年度國有公用財產收入 467 億餘元；截至 114 年共收回 47 處標的，面積 49.8 公頃。

(五) 審核中央機關所提收回眷屬宿舍房地使用計畫

「中央機關眷屬宿舍清查處理計畫」至 109 年執行期滿，尚餘 3,000 餘戶眷舍，奉行政院核示納入經常性業務辦理。截至 114 年底，審核同意農業部林業及自然保育署宜蘭分署等 17 個機關經管 71 戶眷舍房地依計畫留作職務宿舍、文化教育創意展演空間及觀光文化園區等，有助提升精華區國有不動產利用效能。

(六) 配合各級政府機關公務或公共建設提供需用國有不動產

配合各機關推動公務及公共建設，114 年度協助機關取得國有土地 11,776 筆，面積 1,513 公頃，土地價值 623 億餘元。

(七) 積極處理被占用國有非公用不動產

114 年度清查 3 萬 4,158 筆被占用土地、處理 4,580 公頃被占用土地及 151 棟被占用房屋，向占用人收取使用補償金 11 億 2,526 萬餘元。

(八) 加強辦理國有非公用不動產出租及標租

114 年度出租國有非公用土地 38 萬 3,488 筆（7 萬 2,270 公頃），承租戶 22 萬 41 戶，租金收入 32 億 9,587 萬餘元；114 年度辦理標租 51 次，標脫 363 筆土地（面積 12.8 公頃）、26 棟建物（面積 0.22 公頃）。

(九) 推動向海致敬政策—辦理海岸環境清理及維護

依行政院核定「向海致敬 - 海岸清潔維護計畫」，就海岸地區國有非公用土地及目的事業主管機關劃設管理區域以外之未登記土地，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 114 年底，國產署各分署及辦事處巡管清理 382,424 公里海岸線，清理 29,329.7 公噸廢棄物。

(十) 辦理國有非公用文化資產修復及管理維護

依行政院核定「國有非公用文化資產修復及管理維護計畫」，計畫期程 6 年（111 年至 116 年），總經費 16 億 87 萬 3 千元，預計辦理 28 處文化資產（下稱文資）修復及管理維護作業，及其餘文資例行修繕、維護、清潔、巡查等作業。截至 114 年底，完成 16 處文資修復再利用計畫（調查研究）、1 處文資修復工程及 1,665 次文資巡查作業。另提供 81 處文資供各界認養維護，結合社會資源提升管理效益。

(十一) 推動國有非公用邊際土地提供認養促進環境保護機制

依「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境保護團體提出申請認養，以公私協力合作方式，共同達成環境永續經營。截至 114 年底，已與 9 家環境保護團體簽訂認養契約 14 案，面積約 1,946 公頃，並媒合 12 家金融機構與 9 家已簽約環境保護團體，以贊助經費或合辦活動方式投入認養機制。

(十二) 配合行政院太陽光電計畫，提供設置太陽光電土地

以委託經營及共同改良利用等多元方式，提供設置地面型太陽光電設施使用，截至 114 年底，推動情形如下：

1. 委託經營：委託經營 52 案（屬漁電共生案件 2 案，面積約 6.81 公頃），面積約 427.32 公頃，預估裝置容量約 411.60MW。
2. 共同改良利用：辦理 3 案，面積約 213.11 公頃，預估裝置容量約 190.28MW。

(十三) 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），114 年度處理得款 16 億 2,621 萬餘元。

(十四) 辦理國有非公用土地招標設定地上權

114 年度公告招標 37 宗國有土地，標脫 6 宗，面積 2.61 公頃，權利金 146 億 6,666 萬餘元。指定產業公開招標 6 宗標的，標脫 1 宗，面積約 0.24 公頃，權利金決標總金額 6,660 萬餘元。

(十五) 國有土地參與都市更新

截至 114 年底，國有土地累計參與都市更新事業案件 1,883 件，面積達 107.56 公頃，存續中案件 619 件（面積 41.65 公頃）；已分回 520 戶建物、647 席停車位，309 戶已標售，1 戶標租，83 戶捐贈予國家住宅及都市更新中心（下稱住都中心）作社會住宅、10 戶撥用提供予雙北市政府作社會住宅，11 戶由外交部及經濟部等機關撥用，餘 106 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。

(十六) 推動國有非公用不動產改良利用

截至 114 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 67 案（其中 42 案已開始營運），預估總收益 286 億元。114 年度已收權利金及租金 4 億 2,805 萬元。

(十七) 活化利用閒置國有房屋，積極推動國有房地包租作業

配合中央住宅政策，按季辦理公告推動國有房地包租作業，期能擴大租賃住宅市

場供給，滿足民眾租屋居住需求，並透過公私部門協力合作，共同推動公共政策及落實國有資產永續發展目標。截至 114 年底，公告 376 戶，標脫 223 戶國有房地，標脫金額 2,342 萬 4,184 元。

(十八) 提供國有不動產興辦社會住宅

配合住宅主管機關興辦社會住宅需求，依住宅法及住都中心設置條例等規定提供國有不動產，協力推動社會住宅政策，實現居住正義。截至 114 年底，國有不動產配合提供興辦社會住宅及辦理情形如下：

1. 已完成提供：
   (1) 住宅主管機關興辦：協助完成撥用 66 處（29.22 公頃國有土地）、建物 11 筆，出租 4 處（3.17 公頃）。
   (2) 內政部指示住都中心興辦：已捐贈 75 處（19.51 公頃國有土地、1.58 公頃國有建物），出租 22 處（10.72 公頃國有土地）及出售 26 處（9.69 公頃國有土地），共 123 處（39.92 公頃國有土地，1.58 公頃國有建物）。
2. 內政部已指示（住都中心尚未申辦或洽辦中）：捐贈 50 處（10.49 公頃國有土地），出租 13 處（3.26 公頃國有土地）及出售 10 處（4 公頃國有土地），共 73 處（17.75 公頃土地）。

(十九) 辦理申請補辦增劃編為原住民保留地之租金緩收及退還

配合原住民族土地政策，截至 114 年底，受理申請國有非公用出租不動產補辦增劃編原住民保留地緩收租金 888 件，已同意緩收 759 件；經核定增劃編原住民保留地受理申請退還租金 1,193 件，已同意退還 858 件，退還金額 2,410 萬餘元。

(二十) 配合「臺灣 2050 淨零排放」政策推動自然碳匯

1. 盤點選列國有非公用土地作為執行溫室氣體自願減量專案標的
   主動與國立中興大學共同改良利用宜蘭縣三星鄉及臺東縣池上鄉 2 案 93.5 公頃國有土地，於 113 年完成招商，刻由廠商新植造林，並依規定申請溫室氣體減量額度及保留 10%供政府所需。
2. 推動國有非公用土地標租作造林使用
   本部 114 年 3 月 13 日修正發布國有非公用不動產出租管理辦法，增訂國有土地得標租與具林業專業之公司法人執行造林及相關經營工作，114 年 7 月 31 日訂定發布國有非公用土地標租作造林使用作業要點，積極推動國有非公用土地標租作造林使用機制，期增加森林覆蓋面積，提升森林碳匯量。

C. Overview of Major Operations in 2025

1. Managed Cadastral Data on National Property

Basic property cadastral data is to be established for all newly obtained national property. The operating agency is to investigate and rectify any modification to the property cadastration or property account to maintain the data's completeness. In 2025, a total of 3,500,553 parcels (entries) of property cadastral modification were completed.

2. Administered Unclaimed Estates

Where heirs cannot be found, where all heirs of the same class waive their inheritance rights, or where the decedent dies without heirs, the NPA or its branch offices shall administer the estate upon appointment by the court as estate administrator. In 2025, the NPA reported to the courts the completion of duties as estate administrator in 165 cases, involving 184 parcels of land with a total area of 3.61 hectares and 12 buildings with a total floor area of 1,290.52 square meters.

3. Entrusted the National Land Surveying and Mapping Center to Perform Aerial Photography

The NPA consigned the National Land Surveying and Mapping Center under the Ministry of the Interior to assist in performing drone system aerial photography, image handling, and ground object digitization operation of national non-public land in 2025. The scope of work includes cemeteries, quarries, solar photovoltaic installations, container yards, waste disposal sites, soil resource yards, camping sites, betel nut cultivation sites, tender-based afforestation sites, petitioned land release cases in Dananao, land reclamation outside river control areas, forest land handover sites, and improvement and utilization cases, as well as flatland areas adjacent to Provincial Highway No. 9, covering a total area of 6,100 hectares.

4. Enhanced the Utilization of National Public Use Properties

To enhance the benefits from the use and management of national property, all agencies concerned have been supervised in their efforts to utilize national public use properties. Idle or under-utilized land was developed into non-public properties so that they could be used. In 2025, the proceeds from the activation of national public use properties reached NT$46.7 billion. As of the end of 2025, locations at 47 sites, approximating 49.8 hectares in total area, had been converted to non-public properties.

5. Reviewed Usage Plans for Recovered Buildings and Land of Family Quarters as Proposed by Central Government Agencies

More than 3,000 family quarters remained following the expiration of the implementation of the Inventory of Family Quarters of the Central Government Agencies Project in 2020. The Executive Yuan approved of these quarters to be included as part of regular operations. As of the end of 2025, 17 agencies (including the Yilan Branch of the Forestry and Nature Conservation Agency under the Ministry of Agriculture) were approved to repurpose 71 homes or parcels of land that had been family quarters by using them as dormitories, cultural and educational creative exhibition or performance spaces, or cultural tourism parks under related usage plans, which helped enhance the usage efficacy of national real estate in core areas.

6. Provided National Real Estate in Response to the Official Needs or Infrastructure Projects of Government Agencies

In coordination with various agencies seeking to promote their official affairs or infrastructure projects, in 2025, the NPA helped agencies to obtain 11,776 parcels of national land, with an area of 1,513 hectares that was valued at more than NT$62.3 billion.

7. Resolved Illegal Occupation of National Non-public Real Estate

In 2025, 34,158 parcels of illegally occupied land were surveyed, 4,580 hectares of illegally occupied land and 151 units of illegally occupied housing were settled, and approximately NT$1.12 billion in compensation paid by occupants for illegal use was received.

8. Enhanced Leases and Leases-by-tender of National Non-public Land

A total of 383,488 parcels of national non-public land (with a total area of 72,270 hectares) were rented out to 220,041 tenants; rental income was about NT$3.29 billion. A total of 51 tenders, involving 363 parcels (with a total area of 12.8 hectares) and 26 buildings (with a total area of 0.22 hectares), were successfully awarded in 2025.

9. Promoted the Salute to the Sea Policy to Ensure Seaside Cleaning and Maintenance

In accordance with the Salute to the Sea – Seashore Cleaning and Maintenance Plan approved by the Executive Yuan, the NPA implemented seashore cleaning and maintenance work along the coast within national non-public land and unregistered land. This did not include management areas designated by the competent authorities of industries concerned. The work was completed based on five major strategies, namely fixed point patrol management and clearing, highlighted focused maneuvering clearing, coordination with the authorities for overall planning and clearing, matching for adoption, and enhanced source management. As of the end of 2025, the branches and offices of the NPA had performed management and cleaning along 382,424 kilometers of coastal land and had cleared away 29,329.7 metric tons of waste.

10.Restored, Managed, and Conserved National Non-public Cultural Assets

In accordance with the Project for the Restoration, Management, and Conservation of National Non-public Cultural Heritage Sites, addressing the period 2022 to 2027 and featuring a total budget of NT$1,600.87 million, the NPA is carrying out the restoration (including survey and research) of 28 cultural assets. It is also formulating related management and maintenance plans and ensuring the preservation, maintenance, cleaning, and inspection of all cultural assets. As of the end of 2025, the NPA had completed the restoration and reuse (survey and research) of 16 cultural assets, one restoration project involving a cultural asset, and 1,665 inspections of cultural assets. In addition, the NPA put 81 cultural assets in different sectors up for adoption and maintenance, which improves management efficacy through utilizing the resources of civil society.

11. Promoted a System for Adopting National Non-public Marginal Lands to Facilitate Environmental Protection

The NPA screened marginal land information based on the "Directions for Provision of National Non-public Marginal Land for Adoption for Environmental Protection Purposes." The NPA coordinated with private environmental protection groups on the submission of marginal land adoption applications, to achieve sustainable environmental operations through cooperation between the public and the private sectors. At the end of 2025, the NPA had entered into 14 adoption contracts with nine environmental protection groups, covering approximately 1,946 hectares. In addition, 12 financial institutions were matched with nine contracted environmental protection groups to participate in the adoption system by donating and sponsoring funds or co-organizing events.

12. Provided Land for the Installation of Photovoltaic (PV) Systems in Response to a PV Plan Promoted by the Executive Yuan

The NPA offered installation of ground-mounted PV systems for use through various methods, including entrusted operations and joint improvement and utilization projects. As of the end of 2025, the status of this promotion plan was as follows:

a. Entrusted operations: There were 52 such cases (two cases fell under the "fishery and electricity generation symbiosis” category, covering approximately 6.81 hectares), covering a total area of approximately 427.32 hectares and featuring an estimated installed capacity of approximately 411.60 MW.

b. Joint improvement and utilization: Three cases were completed, covering an area of approximately 213.11 hectares and having an estimated installed capacity of approximately 190.28 MW.

13. Accelerated Handling of In-kind Tax Payments

The NPA accelerated the handling of tax payments in properties (land, houses, listed stocks, unlisted stocks, rights, and personal property). Proceeds in 2025 amounted to over NT$1.62 billion.

14. Oversaw Establishment of Superficies through Public Bidding on National Non-public Land

Among the tender notices covering 37 cases of national land in 2025, awards were given in six cases involving a total area of 2.61 hectares, with total royalties of over NT$14.66 billion. In addition, six cases were publicly tendered under the “designated industry” category, of which one case involving approximately 0.24 hectares was awarded, with total royalties of over NT$66.6 million.

15. Utilized National Land for Urban Renewal

As of the end of 2025, there were 1,883 cases of national land participating in urban renewal projects, with a total area of 107.56 hectares. A total of 619 cases are ongoing, covering 41.65 hectares. The NPA also recovered 520 buildings and 647 parking spaces. Among them, 309 buildings were auctioned, one was leased, 83 were donated to the National Housing and Urban Regeneration Center (hereinafter referred to as the NHURC) for use as social housing, and 10 were offered to the Taipei and New Taipei City governments for the same purpose. Additionally, 11 buildings were offered to the Ministry of Foreign Affairs, the MOEA, and other agencies. The remaining 106 buildings, for which the housing competent authorities indicated no demand for social housing, will be utilized through sale by tender, lease by tender, or other means, depending on market conditions.

16. Promoted the Improvement and Utilization of National Non-public Land

As of the end of 2025, 67 contracted national non-public real estate cases had seen joint improvement and utilization in conjunction with the competent authorities (institutions) overseeing the respective industries (note: 42 contracts were ongoing) and estimated revenue was about NT$28.6 billion. Collected royalties and rents amounted to NT$428 million in 2025.

17. Revitalized Idle Housing and Promoted the Subleasing of National Property

In line with the central government's housing policy, the NPA made quarterly announcements to promote the subleasing of national properties so as to expand the supply of rental housing and meet public demand. In addition, through public and private partnerships, the NPA promoted public policies and achieved the sustainable development of national assets. As of the end of 2025, a total of 376 units had been announced, while 223 units of national real estate had been tendered off, with a total tender amount of NT$23.42 million.

18. Provided National Land for the Construction of Social Housing

To meet the needs of the housing authorities for social housing, the NPA provided real estate in accordance with the Housing Act and the Act for the Establishment of the NHURC to help promote social housing policies and realize housing justice. As of the end of 2025, the provision of national real estate for social housing stood as follows:

a. Provision completed:

(1) Construction by housing authorities: assisted in completing the appropriation of 66 sites (29.22 hectares of national land) and 11 buildings as well as the leasing of four sites (3.17 hectares).

(2) Construction by the NHURC under the direction of the Ministry of the Interior: donated 75 sites (19.51 hectares of national land, 1.58 hectares of national buildings), leased 22 sites (10.72 hectares of national land), and sold 26 sites (9.69 hectares of national land), for a total of 123 sites (39.92 hectares of national land, 1.58 hectares of national buildings).

b. The Ministry of the Interior assigned the following (where the NHURC had not yet made application or was in the process of applying): donated 50 sites (10.49 hectares of national land), leased 13 sites (3.26 hectares of national land), and sold 10 sites (four hectares of national land), for a total of 73 sites (17.75 hectares of national land).

19. Processed Applications for Rent Deferral and Refunds for Lands Re-allocated as Being Reserved for Indigenous People

To align with indigenous land policies, as of the end of 2025, the NPA had received 888 applications for rent deferral on leased national non-public real estate undergoing re-allocation as land reserved for indigenous people. Of these, 759 were approved. Additionally, 1,193 applications for rent refunds were submitted following the official re-allocation of land, of which 858 were approved, resulting in over NT$24.10 million in refunded rent.

20. Promoted Natural Carbon Sinks in Line with Taiwan's 2050 Net-zero Emissions Policy

a. Conducted an inventory of national non-public land selected for voluntary greenhouse gas reduction programs

The NPA has joined forces with National Chung Hsing University to improve and repurpose two national land parcels located in Yilan County's Sanxing Township and in Taitung County's Chishang Township covering a total area of 93.5 hectares. Investor recruitment for these projects was completed in 2024. The designated entities are currently making new afforestation efforts and, in accordance with applicable regulations, applying for greenhouse gas reduction credits, with 10 percent of such credits reserved for government use.

b. Promoted leasing national non-public land for afforestation

On March 13, 2025, the MOF promulgated the amended "Regulations for Leasing of National Non-public Real Estate," adding provisions allowing national land to be leased through public tender to corporate entities with forestry expertise for afforestation and related management activities. Subsequently, on July 31, 2025, the "Operation Directions for the Lease by Tender of National Non-public Land for Afforestation Purposes" was issued to serve as the legal basis for such activity. Through the mechanism for leasing national non-public land for afforestation, efforts are being made to expand forest coverage and enhance forest carbon sequestration capacity.

伍、財政資訊業務
V. Fiscal Information

一、組織職掌

財政資訊中心置主任 1 人、副主任 2 人、主任秘書 1 人，設綜合規劃組、國稅組、地方稅及徵課組、資通營運組、系統設計及資理組、電子發票組、支援服務室、秘書室、人事室、政風室及主計室，組及支援服務室下分科辦事。

掌理事項以統籌本部資訊體系之整體規劃、協調及研考；本部與所屬機關（機構）資訊作業計畫及設備之審議、作業檢查與績效評核；資訊安全之規劃、宣導及評核；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、督導與管制；依稅捐稽徵法及其他相關法律規定執行資料之蒐集、資訊處理及運用；以及其他有關財政資訊事項。

A. Organization and Functions

The Fiscal Information Agency (FIA) has one Director-General, two Deputy Directors General, and one Chief Secretary. The FIA is composed of the following divisions: Comprehensive Planning, National Taxes, Local Taxes and Taxation, Information and Communication, System Design and Data Processing, E-Invoice, and Support Services. It also features a Secretariat, Personnel Office, Civil Service Ethics Office, and an Accounting and Statistics Office. Sections are established under each division to handle respective functional matters.

The responsibilities of the FIA include the overall planning, coordination, research, and evaluation of the information systems of the MOF; the deliberation of information operating plans and oversight of equipment at the MOF and its subordinate agencies (institutions), as well as operational inspections and performance assessments; the planning, advocacy, and assessment of information security; the overall planning of fiscal information operations, system design, review of procedural handbooks and regulations, training, as well as guidance, supervision, and control of operations; the collection, processing, and utilization of data in accordance with the *Tax Collection Act* and other relevant laws; and other matters related to fiscal information.

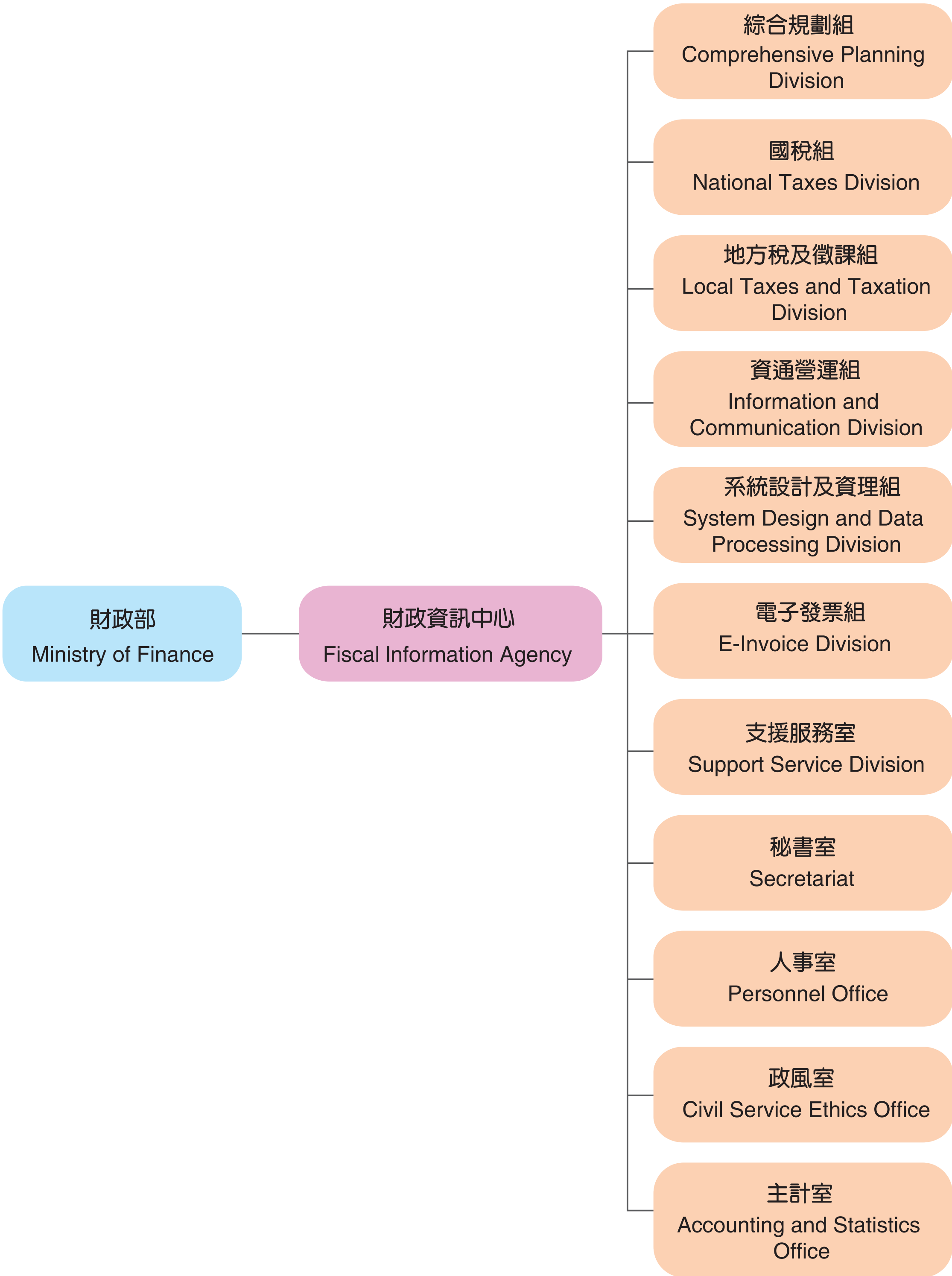


圖 20　財政資訊中心組織系統

Chart 20　Organization of the Fiscal Information Agency

二、重要業務統計

B. Statistics of Major Operations

(一) 各類所得憑單申報

114 年綜合所得稅各類所得憑單資料網路申報家數 101 萬 3,463 家，占總申報家數 107 萬 4,756 家之 94.30%。

1. Declaration of Individual Income Tax Data

Through the Electronic Declaration of Individual Income Tax Data, 1,013,463 individual income tax cases were declared via e-filing in 2025, representing 94.30% of the total of 1,074,756 individual income tax cases.

表 22　近 5 年各類所得憑單資料收件方式統計表

Table 22　Individual income tax data by type of filing (2021-2025)

年度 Year	網路申報 Via e-filing		人工申報 Manually		媒體申報 Via media		總申報 Total
	家數 Cases	比率 % Rate	家數 Cases	比率 % Rate	家數 Cases	比率 % Rate	家數 Cases
2021	909,238	93.19	36,493	3.74	29,969	3.07	975,700
2022	940,218	94.33	31,205	3.13	25,316	2.54	996,739
2023	963,828	93.80	36,545	3.56	27,181	2.65	1,027,554
2024	989,363	93.96	36,269	3.44	27,297	2.59	1,052,929
2025	1,013,463	94.30	34,046	3.17	27,247	2.54	1,074,756

資料來源：綜合所得稅扣免繳媒體申報建檔系統（以提供交查家數為基準）。
Source: Individual Income Tax Data Electronic Declaration Operations System.

(二) 綜合所得稅結算申報

114 年綜合所得稅網路申報案件 616 萬 1,109 件，占申報總件數 620 萬 9,754 件之 99.22%。

2. Individual Income Tax Returns

In 2025, 6,161,109 cases of individual income tax returns were filed via e-filing or other electronic method, representing 99.22% of the total of 6,209,754 declarations of individual income tax for the year.

表 23　近 5 年綜合所得稅結算申報收件統計表

Table 23　Individual income tax returns by type of filing (2021-2025)

年度 Year	網路申報 Via e-filing		人工申報 Manually		二維申報 Filing via barcode		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
2021	4,212,501	97.76	82,203	1.91	14,477	0.33	4,309,181
2022	4,569,178	97.78	70,472	1.51	33,319	0.71	4,672,969
2023	5,022,214	97.97	55,237	1.08	49,011	0.95	5,126,462
2024	5,770,419	98.91	54,262	0.93	9,374	0.16	5,834,055
2025	6,161,109	99.22	40,422	0.65	8,223	0.13	6,209,754

資料來源：綜合所得稅結算申報書建檔系統。
附註：不含採用稅額試算方式申報件數。
Source: Individual Income Tax Declaration System
Note: Excluding the number utilizing the Pre-calculation of Individual Income Tax Returns service.

(三) 綜合所得稅結算申報稅額試算回復確認

自 100 年起，挑選案件單純者寄發稅額試算通知書，並提供納稅義務人可透過網路回復確認，以完成申報程序。114 年運用網路辦理回復確認完成結算申報者達 19 萬 5,630 件，占採用稅額試算總件數 77 萬 3,209 件之 25.3%。

3. Cases Filed Using the Pre-calculation of Individual Income Tax

The Pre-calculation of Individual Income Tax via e-Filing service was launched in 2011. By selecting simple cases and mailing notices on the pre-calculation of individual income tax to related individuals, the FIA enables taxpayers to confirm results and complete their tax declaration by e-filing. In 2025, 195,630 cases were processed utilizing online confirmation and reply to complete tax declaration obligations, representing 25.3% of the total of 773,209 cases using the pre-calculation service.

表 24　近 5 年綜合所得稅結算申報稅額試算回復確認統計表
Table 24　Pre-calculation of individual income tax by type of confirmation (2021-2025)

年度 Year	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） Payment 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
2021	761,815	35.58	756,774	35.34	622,615	29.08	2,141,204
2022	654,874	36.92	630,285	35.53	488,825	27.55	1,773,984
2023	493,483	32.76	584,831	38.82	428,240	28.42	1,506,554
2024	317,466	31.22	433,603	42.63	265,957	26.15	1,017,026
2025	195,630	25.30	388,104	50.19	189,475	24.51	773,209

資料來源：各地區國稅局。
Source: Files provided by the National Taxation Bureaus.

(四) 消費通路 B2C 雲端發票

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，雲端發票使用逐年增長，114 年度較前一年度增加 7 億 9,470 萬張，成長 14.35%，雲端發票比率達 64.55%。

4. B2C Cloud Invoicing

The FIA and the National Taxation Bureaus have continued to promote cloud invoices among business entities, mobile payment operators, and consumers. As a result, the use of cloud invoices grew 14.35% over the previous year, or an increase of more than 794 million cloud invoices in 2025. The usage rate reached 64.55%.

表 25　近 5 年消費通路 B2C 雲端發票張數統計表
Table 25　Statistics of B2C cloud invoices (2021-2025)

單位 : 萬張
Unit: 10,000 pieces

年度 Year	B2C 雲端發票總張數 B2C cloud invoices	B2C 電子發票總張數 B2C e-invoices	B2C 雲端發票比率 (%) Usage rate of B2C Cloud invoices (%)
2021	317,148	753,057	42.11
2022	387,155	805,843	48.04
2023	475,537	880,125	54.03
2024	553,660	928,160	59.65
2025	633,130	980,803	64.55

資料來源：本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、「財政部所管特定非公務機關資通安全管理作業辦法」及「財政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，督導本部所屬及所管機關（機構）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（機構）訂定 114 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（機構）建置資通安全事件通報及管理程序，114 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「財政部及所屬各機關（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（機構）115 年度資訊計畫與概算編列分配作業。

2. 政府資料開放業務

配合政府資料開放政策，承辦本部政府資料開放幕僚作業，研修資料開放推動策略，審議外界各開放資料需求辦理情形。截至 114 年底，已於「政府資料開放平臺」開放 2,166 項資料集，皆符合金標章品質標準，將持續提升本部資料集品質。

(三)財政重要資訊業務及計畫

1. 新一代賦稅再造規劃

依據賦稅再造後續發展策略，賡續規劃推動下一代賦稅再造相關中長程計畫，提報「次世代稅務服務雲端平臺建構計畫」，於 112 年 1 月 10 日奉行政院修正核定，新地方稅平臺已於 113 年完成建置並上線，於 114 年完成次世代地方稅跨機關資料交換服務作業、滲透測試及弱點掃描，與資料庫效能調校及資料重整，提升系統執行效率。另「財政部國稅資訊系統永續發展計畫」於 112 年 4 月 28 日奉行政院核定，114 年 3 月 23 日完成國稅資料庫移轉，賡續辦理平臺及系統移轉、功能再造，建構新一代國稅平臺。

2. 精進綜合所得稅網路申報流程

114 年 5 月導入以稅額估算表為基礎，提供納稅人更快速便捷報稅流程，並引導習慣使用稅額試算電子檔通知書之納稅人進入快速報稅流程，輕鬆完成申報。

3. 推動雲端發票數位服務計畫

(1)「財政部電子發票整合服務平台」導入微服務架構及混合雲框架，可及時彈性擴充資訊資源，確保服務高可用性。

(2) 電子發票對外開放資料已提供多項「共通性應用程式介面（Open API）」供民眾使用，截至 114 年底，完成開放資料白金標章認證及開放資料應用程式介面（API）數加總比率達 100%。

(3) 運用數位發展部政府資料傳輸平臺（T-Road）整合跨機關資料交換管道，強化資料交換防護機制，節省網路成本，提升傳輸效率，截至 114 年底，完成 7 項跨機關介接 T-Road 服務項目。

(4) 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 114 年底，已有 463 種會員載具（共 18,142 家營業人）參與本項作業。

(5) 提供智慧客服，協助解決民眾電子發票問題，持續增修智慧客服問答題庫，覆蓋率及精準率平均達 99.8%。

4. 辦理「財政部統一發票兌獎 APP（下稱兌獎 APP）建置維運計畫」

(1) 重新設計及建置兌獎 APP，經由使用者介面與使用者體驗（UI/UX）設計分析，優化使用者體驗及精進系統功能，整併兌獎 APP 與本部電子發票整合服務平台領獎金融帳戶設定，增加使用者滿意度及擴大兌獎 APP 服務綜效。

(2) 建置兌獎 APP 專用中臺系統及所需高彈性可擴展之雲端運算與儲存資源，以利適時調配系統資源，提升民眾查詢雲端發票回應及兌獎效率。

5. 地方稅智慧線上服務計畫

持續精進地方稅網路申報作業，114 年 10 月新增娛樂稅稅目線上查繳服務，民眾可免持稅單，經身分認證後，可透過線上繳稅，或至便利商店使用 KIOSK 補單繳納稅款。

6. 賡續精進「財政部稅務入口網」線上服務

配合貨物稅條例第 12 條之 5 修正，稅務入口網於 114 年 10 月新增「購買新車減徵退還貨物稅」線上申辦及進度查詢功能，並修改消費者自行檢核申請資格功能，以利消費者確認是否符合退稅資格。

7. 擴大 AI 技術提升稅務行政效能

「運用 AI 技術提升稅務行政效能作業計畫 2.0」經本部於 113 年 12 月 11 日核准，增加以生成式 AI 技術及大型語言模型，導入財政資訊業務，並於 113 年以 PoC（Proof of Concept）模式運用於稅務行政應用系統，建構稅務行政生成式 AI 輔助應用工具，例如營業稅小書僮等，增進稅務行政效能。並持續邀集各地區國稅局舉辦資料科學工作坊，透過資料分析與機器學習等各種 AI 技術，建構智慧選案模型，以偵測異常行為，強化稅務人員查核效能，提高稅務公平性。

C. Overview of Major Operations in 2025

1. Conducted Information and Communications Security Management

a. Based on the Cyber Security Management Act, the “Operational Procedures for Information and Communication Security Management of Specific Non-Governmental Agencies for the MOF,” the “Information and Communication Security Maintenance and Audit Management Regulations for the MOF and Its Subordinate Agencies,” and related regulations, the FIA supervised the subordinate agencies of the MOF in implementing information and communication security measures.

b. The FIA planned out information security management mechanisms for the MOF, promoted the formulation of annual information security plans by the MOF and its subordinate agencies, monitored implementation, and submitted review reports.

c. The FIA supervised the MOF and its subordinate agencies in establishing a reporting mechanism for information security incidents, processed reports on information security incidents, held drills on social engineering and information security attacks and defense, and engaged in a continual improvement of the information security defense capabilities of the MOF and its subordinate agencies.

2. Engaged in Comprehensive Planning on Information

a. Conducted Information planning and budgetary compilation and distribution

Examinations of information projects for 2026 and budget estimates for 2026 of all departments and organizations under the MOF were completed in line with the "Regulations Governing the Operation of Information Projects and Budget Estimates of Departments and Organizations under the MOF" and the principle of zero-based budgeting and need-to-know requirements.

b. Oversaw open data planning

In line with the government's open data policy, the FIA handled related business for the MOF. To this end, the FIA formulated the Open Data Action Plan of the MOF, which will make public financial information by classification in stages. The MOF had released 2,166 data sets via the Government Open Data Platform by the end of 2025, all of which met the Golden Standard Quality certification. In the future, the FIA will continue to actively improve the quality of these datasets.

3. Oversaw Taxation Information Services and Plans

a. Implemented the next-generation tax drafting plan

In accordance with a follow-up development strategy on tax redesign, the Project to Develop a Next-generation Tax Platform was submitted to and approved by the Executive Yuan on January 10, 2023. In 2024, the newly completed local tax information system was brought online. In 2025, the interagency data exchange service for the tax system was completed, along with penetration testing and vulnerability scanning, database performance tuning, and data reorganization, to improve system execution efficiency. The FIA promoted the National Taxation Information System Sustainable Development Project, which was approved by the Executive Yuan on April 28, 2023. By March 23, 2025, the migration of the national tax database was completed. This was followed by the continued implementation of platform and system migration as well as functional reengineering, with the aim of building a next-generation national tax platform.

b. Improved the individual income e-tax filing service

In May 2025, based on tax estimate forms, the FIA continued to provide a faster and more convenient e-filing process for taxpayers to help taxpayers accustomed to using tax pre-calculation notifications to utilize a rapid e-filing process and easily complete e-filing.

c. Promoted the e-invoice digital service project

(1) The e-invoice platform features a microservice architecture and hybrid cloud framework. Information service resources can be expanded flexibly in a timely manner to ensure service availability.

(2) Open data on e-invoices can be accessed by multiple Open APIs, enhancing government efficiency; this achieved platinum medal verification status and an Open API usage rate of 100% in 2025.

(3) The FIA used the T-Road established by the Ministry of Digital Affairs to enhance protections for data exchange and to integrate cross-agency data exchange, which cut network costs and improved transmission efficiency. As of the end of 2025, seven types of cross-agency data exchange services had been completed through T-Road interfaces.

(4) The FIA has promoted one-stop access for member carriers and simplified carrier consolidations, allowing users to manage their cloud invoices via a single mobile barcode carrier. In 2025, 463 types of member carrier and 18,142 business entities participated in this service.

(5) The FIA offers smart customer service to help users solve problems regarding e-invoices. The smart customer service knowledge base is expanded and revised continuously and coverage and accuracy rates of 99.8% have been achieved.

d. Ran the Project to Develop and Maintain the Uniform Invoice Prize Redemption App for the Ministry of Finance

(1) The FIA redesigned and continues to update the Uniform Invoice Prize Redemption App. Through enhanced user interface and user experience (UI/UX) design analysis, the app optimizes user experience and system functionality and has integrated the prize redemption financial account settings between the app and the e-invoice platform. This increased user satisfaction and expanded overall service effectiveness.

(2) The FIA established a dedicated middleware system for the app, along with highly flexible and scalable cloud computing and storage resources. This enabled timely allocation of system resources and improved the public's efficiency vis-à-vis querying cloud invoices and redeeming prizes.

e. Oversaw smart local tax online services

The FIA continued to improve the online filing process for local taxes. The FIA launched online payment services for the amusement tax in October 2025, allowing taxpayers to pay the tax online or at convenience stores after identity verification.

f. Improved the E-Tax Portal services

To align with the amendment to Article 12-5 of the Commodity Tax Act, online application and progress inquiry functions for commodity tax reductions/refunds on newly purchased vehicles were added to the e-Tax Portal in October 2025. The consumer self-check eligibility verification function was also updated to help individuals confirm whether they qualified for a tax refund.

g. Expanded use of AI to enhance tax administration efficiency

The Project to Enhance Tax Administration Efficiency through the Use of AI 2.0 was approved by the MOF on December 11, 2024. This added the adoption of generative AI technologies and large language models (LLMs) for use on fiscal information services. In 2024, a proof-of-concept model was adopted for integration into tax administration systems to spur the development of generative AI-assisted tools for tax administration, such as the Business Tax Assistant tool in order to enhance administrative efficiency. In parallel, data science workshops are being organized in collaboration with the National Taxation Bureaus. By leveraging data analysis, machine learning, and other AI technologies, intelligent case-selection models are being developed to detect anomalous behavior, strengthen the auditing skills of tax officials, and enhance tax fairness and transparency.

陸、部內單位
VI. Internal Departments

一、綜合規劃司
A. Department of Planning

(一) 組織職掌

綜合規劃司置司長 1 人、副司長 1 人、專門委員 2 人、簡任秘書 1 人，下設 4 科，主要負責部、次長會議資料準備、辦理監察院監察委員巡察相關作業、編審及管考施政計畫、國內外重大財政議題研析、編算稅式支出報告、辦理主權信用評等與國際評等相關事宜、為民服務工作考核、辦理本部送刊公報業務、編印管理財政出版品、財政史料陳列室管理業務等。

1. Organization and Functions

The Department of Planning is staffed by a Director General, a Deputy Director General, two Senior Executive Officers, and a Senior Secretary; it is composed of four sections. The Department's main tasks include preparing materials and documentation for meetings involving the Minister and Deputy Ministers; handling affairs related to inspections by members of the Control Yuan; compiling, reviewing, and monitoring the progress of administration plans; conducting research on domestic and international fiscal issues; compiling the annual tax expenditure report; managing matters concerning sovereign credit ratings and international rating assessments; evaluating public service initiatives; handling the submission to and publication of MOF official documents in the *Executive Yuan Gazette*; and editing and managing fiscal publications and managing fiscal historical materials.

(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 115 年度施政計畫」草案，並於 114 年 6 月 30 日完成線上送審作業。

2. 彙撰本部業務報告（供立法院第 11 屆第 3 會期及第 4 會期使用）

部長應立法院財政委員會之邀，於 114 年 3 月 20 日及 10 月 16 日率同機關首長、單位主管等列席備詢，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、會議召開及記錄，114 年召開 11 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 114 年 10 月 17 日巡察本部，由部長率員出席；該院 114 年 12 月 19 日至行政院巡察，本部由部長出席。

5. 編算稅式支出報告

編算公布 115 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

自 110 年起國際主要信用評等公司相繼調升我國主權信評或展望，111 年標普（Standard & Poor's）再調升信評等級至 AA+，惠譽（FitchRatings）及穆迪（Moody's）分別維持信評等級為 AA 及 Aa3，展望穩定。112 年至 114 年標普維持及公布信評等級為 AA+，穆迪及惠譽維持 Aa3 及 AA，展望均為穩定，肯定我國優異財政管理。

7. 辦理相關研究業務

(1) 委託研究

114 年度本部及所屬機關委託研究計畫 2 案，均依規定登錄於國家科學及技術委員會政府研究資訊系統（GRB），按季追蹤研究進度，研究成果作為本部業務改進或政策參考。

(2) 自行研究

撰寫自行研究計畫「強化中小企業雙軸轉型韌性之財政政策」，俾為我國未來檢討制定相關政策之參考。另 114 年度列管 19 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 114 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 114 年度自行管制計畫網路稽核作業及「113 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 113 年度屆期中長程個案計畫總結評估報告 2 案，均送行政院備查。

(3) 辦理本部年度施政績效評估作業，完成「113 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 5 機關（構）參加行政院第 8 屆政府服務獎評獎，財政資訊中心及關務署高雄關獲獎。

(2) 完成本部及所屬各機關 113 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 114 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 114 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 114 年度風險評估及處理彙總表與風險圖像，並督導所屬機關落實推動風險管理及危機處理。

11. 出版財政刊物業務

(1) 中華民國財政年報 2024：雙語呈現本部各機關（單位、機構）重要施政概況。

(2) Guide to ROC Taxes 2025：介紹我國賦稅制度之英文專書。

(3) 財稅研究（第 54 卷第 1 期至第 4 期）：自 58 年創刊，為我國財政研究專業刊物。

12. 推動性別平等業務

(1) 彙編「財政部 113 年度性別平等成果報告」，落實推動性別平等。

(2) 賡續充實性別平等網頁專區，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，114 年度刊登行政院公報計 240 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網站，111 年度完成網頁改版，持續新增維護具歷史價值之財政史料，重要史料另設櫃展示維護。

2. Overview of Major Operations in 2025

a. Compiled, reviewed, and coordinated the 2026 Annual Administration Plan

In line with national development plans and national administrative policies, information concerning the MOF's 2026 Annual Administration Plan was submitted to the Government Project Management Network (GPMnet) on June 30, 2025, in accordance with regulations.

b. Compiled briefings on fiscal operations and administrative reports for the 3rd and 4th Sessions of the 11th Legislative Yuan

At the behest of the Legislature's Finance Committee, the Minister led the heads of subordinate agencies to present briefings on the fiscal operations and administrative reports of the MOF at committee meetings held on March 20 and October 16, 2025.

c. Organized 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 2025, 11 meetings were held.

d. Arranged affairs relating to inspections by Control Yuan members

The Committee on Financial and Economic Affairs of the Control Yuan sent a delegation to the MOF on October 17, 2025, for an inspection. The Minister received the delegation in person. Members of the Control Yuan then inspected the Executive Yuan on December 19, 2025. The Minister attended this inspection meeting on behalf of the MOF.

e. Compiled annual tax expenditure report

The Department compiled and published the 2026 annual tax expenditure report, which addresses 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. Implemented matters concerning the nation's sovereign credit rating and international rating

Since 2021, major international credit rating agencies have successively upgraded Taiwan's sovereign credit rating or outlook. In 2022, Standard & Poor's raised Taiwan's credit rating to AA+, while Fitch Ratings and Moody's maintained their ratings at AA and Aa3, respectively, both with stable outlooks. From 2023 to 2025, Standard & Poor's maintained the AA+ rating, and Moody's and Fitch continued to hold Taiwan's ratings at Aa3 and AA, respectively, each with stable outlooks, in recognition of Taiwan's sound fiscal management.

g. Performed research-related work

(1) Commissioned research

In 2025, the MOF and its subordinate agencies commissioned two research plans, both of which were listed in the Government Research Bulletin (GRB) of the National Science and Technology Council in line with regulations. Research progress was tracked quarterly and the research results can be used in making improvements or a policy reference by the MOF.

(2) Internal research

The Department completed the research report *Fiscal Policies to Enhance the Resilience of SMEs' Twin Transformation* to serve as a reference for future policy reviews and to the formulation of relevant policies by the MOF. In 2025, 19 internal research reports were listed and managed. The research results have proven effective in improving the quality of government administration.

h. Implemented the Evaluation of MOF-Controlled Projects

(1) The Department completed the review of 2025 MOF-Controlled Projects and improved control over implementation progress, completed the 2025 Responsible Agency-Monitored Projects network audit, and completed the 2024 Evaluation of MOF-Controlled Projects. This fairly and objectively evaluated the implementation of projects and made specific suggestions for improvement.

(2) The Department completed two summary evaluation reports of MOF Medium- and Long-term Projects that matured in 2024 which were sent to the Executive Yuan for its reference.

(3) The Department conducted annual performance assessments to complete the *2024 Administrative Performance Report of the MOF*.

i. Improved public service efficiency and innovated quality services

(1) The MOF nominated five agencies for the 8th Government Service Award held by the Executive Yuan. The Fiscal Information Agency and Kaohsiung Customs (under the Customs Administration) each won an award.

(2) The Department completed the 2024 analysis report on the handling of public complaints and petition cases by the MOF and its subordinate agencies and provided suggestions on the results for the reference of all agencies (units), so as to improve the handling of public petitions.

(3) The Department handled the unscheduled assessment of public services provided by the MOF in 2025, and completed the assessment of 12 agencies (units) to improve service quality.

j. Implemented internal audits and risk management

(1) The MOF and its subordinate agencies completed annual internal audit reports before the end of 2025 and followed up on suggestions to improve internal controls at least once every six months.

(2) The MOF and its subordinate agencies completed the 2025 risk assessment, treatment summary tables, and risk profiles, and supervised subordinate agencies in implementing and promoting risk management and crisis response.

k. Edited, printed, and managed fiscal publications

(1) *Annual Report on Government Finance in the Republic of China 2024*

This bilingual publication provides an important overview of the business of the internal departments and subordinate organizations of the MOF.

(2) *Guide to ROC Taxes 2025*

This publication was published in English to introduce the taxation system of the ROC.

(3) *Public Finance Review* (Volume 54 No. 1 to No. 4)

The Review, first published in 1969, is a professional fiscal research journal.

l. Promoted gender equality

(1) *The 2024 Annual Gender Equality Achievement Report of the MOF* was compiled to implement the promotion of gender equality.

(2) The Department continued to enrich its gender-equality web page to enhance understanding across various sectors about the MOF's efforts to promote gender equality.

m. Published MOF official documents in the *Executive Yuan Gazette*

The Department managed and reviewed MOF documents for publication in the *Executive Yuan Gazette*. A total of 240 items, including rules and regulations, were published in 2025.

n. Maintained fiscal historical materials

A website presenting the history of the MOF was established in 2009 and revised in 2022. Here, valuable fiscal and historical materials are preserved and maintained, with information being updated regularly. Key historical materials are shared through specialized exhibits.

二、國際財政司

B. Department of International Fiscal Affairs

(一) 組織職掌

國際財政司置司長 1 人，副司長 1 人，專門委員 2 人，下設 4 科，主要工作包括租稅協定、關務協定、財政合作協定之洽簽、訂定、修正、終止及解釋，租稅協定相關法規訂定、修正及廢止，租稅協定適用爭議之解決及資訊交換執行，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處理等。

1. Organization and Functions

The Department of International Fiscal Affairs is staffed by a Director General, a Deputy Director General, and two Senior Executive Officers; it is composed of four sections. The Department's main tasks include negotiating, concluding, revising, terminating, and interpreting tax agreements, customs agreements, and international fiscal cooperation agreements; enacting, revising, and abolishing laws and regulations related to tax agreements; settling disputes in regard to the application of tax agreements and carrying out the related exchange of information; and handling matters concerning international fiscal, taxation, and customs organizations as well as multilateral development banks along with their related conferences.

(二) 重要業務統計

2. Statistics of Major Operations

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 114 年 12 月 31 日生效之所得稅協定達 35 個，關務互助協定（議）12 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）3 個。

The MOF endeavors to promote the conclusion of relevant international agreements to facilitate the continuous development of international fiscal affairs. As of December 31, 2025, 35 income tax agreements, 12 customs mutual assistance agreements, 17 ATA Carnet agreements (having application in 44 countries), and three public finance cooperation agreements (MOUs) had come into effect.

表 26　我國所得稅協定一覽表

Table 26　List of ROC income 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 2025/12/31 (新約 Renewed Agreement)	1982/01/01 2026/02/13
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 2021/08/11, 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
泰國 Thailand	1999/07/09 2012/12/03 (議定書 Protocol)	2012/12/19

簽約國（地區） Country/Jurisdiction	簽署日期 Date of signature	生效日期 Date of entry into effect
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
韓國 Korea	2021/11/17	2023/12/27

表 27　我國關務互助協定（議）一覽表
Table 27　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	同簽署日期 Same as date of signature
美國 United States	2001/01/17	同簽署日期 Same as date of signature
菲律賓 Philippines	2004/05/07	同簽署日期 Same as date of signature
以色列 Israel	2009/06/18	同簽署日期 Same as date of signature
印度 India	2011/07/12	2011/08/01
越南 Vietnam	2011/09/08	同簽署日期 Same as date of signature
加拿大 Canada	2012/04/16	同簽署日期 Same as date of signature
中國大陸 Mainland China	2012/08/09	2013/02/01
紐西蘭 New Zealand	2014/12/05	同簽署日期 Same as date of signature
日本 Japan	2017/11/22	同簽署日期 Same as date of signature
澳大利亞 Australia	2018/06/05	同簽署日期 Same as date of signature
瓜地馬拉 Guatemala	2023/10/31	同簽署日期 Same as date of signature

表 28　我國貨物暫准通關證協定一覽表
Table 28　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 29　我國簽署國際財政合作文件
Table 29　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	同簽署日期 Same as date of signature
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	同簽署日期 Same as date of signature
中華民國（臺灣）政府與帛琉共和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 the Republic of Palau	2022/10/06	同簽署日期 Same as date of signature

(三) 一年來重要業務概況

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) 臺新（新加坡）消除所得稅雙重課稅與防杜逃稅及避稅協定新約於 114 年 12 月 31 日簽署，115 年 2 月 13 日生效，自 116 年 1 月 1 日起適用；114 年我國與 10 個國家進行租稅協定諮商或交流，截至 114 年底，生效之所得稅協定達 35 個。同年我國與 11 個協定夥伴國進行稅務用途資訊（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，至 114 年底，具交換金融帳戶資訊及國別報告關係之協定夥伴國各 3 個及 4 個。

(2) 114 年 4 月 8 日修正發布「適用所得稅協定查核準則」第 34 條，將申請適用協定期限延長為 10 年，提升適用協定友善性，維護納稅義務人權益。

(3) 為強化租稅安定性及維護我國納稅義務人權益，114 年與 3 個協定夥伴國分別進行 5 場次實體或視訊相互協議程序諮商會議，就 4 件雙邊預先訂價協議案已達成共識，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。114 年與 11 個國家進行 16 次協定諮商或交流。

3. 深化國際財政合作與交流

(1) 統籌規劃我國參與亞太經濟合作（APEC）財長程序相關會議，包括財政次長暨央行副總裁會議、資深財金官員會議與財政部長會議及相關研討會等，就全球與區域經濟及金融展望、財政政策、金融創新及數位轉型等議題，與各會員經濟體及國際組織意見交流，強化財政外交，提升我國對 APEC 貢獻及國際能見度。

(2) 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，並與我國經貿關係密切友好國家菸部代表對話，促進國際金融事務交流及合作。

3. Overview of Major Operations in 2025

a. Developed a complete tax agreement network, building a tax transparency environment, and enhancing the cross-border dispute prevention and resolution mechanism

(1) The renewed Agreement between the Taipei Representative Office in Singapore and the Singapore Trade Office in Taipei for the Elimination of Double Taxation with

Respect to Taxes on Income and the Prevention of Tax Evasion and Avoidance was signed on December 31, 2025, entered into force on February 13, 2026, and will take effect from January 1, 2027. In 2025, the MOF conducted tax agreement negotiations or consultations with 10 countries. As of the end of 2025, there were 35 income tax agreements in place. In addition, in 2025, the MOF completed competent authority arrangement negotiations or consultations with 11 partners concerning cooperation on the automatic exchange of information in tax matters (including financial account information and country-by-country reports). As of the end of 2025, the ROC had established the exchange of financial account information and country-by-country report relationships with three and four treaty partners, respectively.

(2) The amendment to Article 34 of the Regulations Governing the Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income, promulgated on April 8, 2025, extends the time limit for applying tax agreement benefits to 10 years, enhancing the accessibility of treaty application and safeguarding taxpayers' rights.

(3) To strengthen tax stability and protect taxpayers' rights, in 2025, the MOF held five in-person or virtual consultations on mutual agreement procedures with three treaty partners, reaching consensus on four cases relating to bilateral advance pricing arrangements (APAs). This will help to prevent cross-border income tax disputes and allow for the effective settlement of disagreements.

b. Reinforced 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 to strengthen international customs cooperation, combat customs offenses, and advance cross-border trade security and facilitation. In 2025, the MOF completed 16 agreement negotiations or consultations with 11 countries or international organizations.

c. Strengthened international fiscal cooperation and exchanges

(1) The MOF is responsible for organizing participation in the Finance Ministers' Process under the Asia-Pacific Economic Cooperation (APEC) organization. Among the events are the Finance and Central Bank Deputies' Meeting, Senior Finance Officials' Meeting, Finance Ministers' Meeting, and related seminars. By exchanging opinions with other member economies and international organizations on issues such as the global and regional economy, innovation, fiscal and financial policy, and digital finance, the MOF has continued to promote fiscal diplomacy and enhance its

contribution to APEC while also supporting the nation's international visibility.

(2) The MOF actively participated in annual meetings and other events organized by 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). It also engaged in discussions with visiting representatives from countries having close economic and trade ties with the ROC to promote exchanges and cooperation on international financial affairs.

三、推動促參司

C. Department for the Promotion of Private Participation

(一) 組織職掌

推動促參司置司長 1 人、副司長 1 人，專門委員 1 人，簡任技正 1 人，下設 3 科。主要工作包含促參政策、制度、發展計畫、重要施政計畫研訂及政令宣導；促參法規、文件範本及作業指引研（修）訂；促參專業人員教育訓練；前置作業補助制度規劃與執行；招商機制規劃、建置與執行；促參獎勵制度建置與推動；促參相關業務之協調、督導及考核；履約爭議調解等。

1. Organization and Functions

The Department for the Promotion of Private Participation is staffed by a Director General, a Deputy Director General, a Senior Executive Officer, and a Senior Specialist; it is composed of three sections. The Department's main tasks include providing information, establishing policies and rules, and developing plans concerning public-private partnerships (PPP); drafting and amending PPP-related laws, document templates, and guidelines; offering PPP professional training; planning and implementing subsidies to cover pre-operating expenses; planning, establishing, and implementing investment mechanisms for PPP projects; establishing and promoting incentive-based systems; coordinating, supervising, and evaluating PPP affairs; and mediating contract performance disputes.

(二) 重要業務統計

2. Statistics of Major Operations

1. 促參執行成效

(1) 91 年至 114 年，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）1,783 件，民間投資（下稱民投）金額 1 兆 1,139 億元，契約期間可減少政府財政支出 2 兆 521 億元，增加政府財政收入 7,500 億元，創造逾 18 萬個就業機會。

(2) 114 年促參簽約案 80 件，民投金額 805 億元，招商成功率 66.67%。

a. Effect of implementation of PPP projects

(1) From 2002 to 2025, a total of 1,783 PPP projects were contracted, leading to private investment of NT$1.114 trillion. During the contract period, around NT$2.05 trillion in government expenditures were saved and an additional NT$750 billion was collected in

government revenue, while more than 180,000 jobs were created.

(2) In 2025, 80 PPP projects were concluded, with private investment of NT$80.5 billion. 66.67% of projects were successfully concluded.

表 30　促參簽約案效益總表

Table 30　Benefits of projects contracted under the PPP structure (2002-2025)

年度 Year	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)
2002-2015	1,084	698.3	1,064.5	408	114,589
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
2022	87	56.6	51.7	52.9	11,912
2023	63	49.2	150.3	18.3	5,210
2024	75	49.4	132.8	30.2	9,339
2025	80	80.5	127.7	25.0	3,437
總計 Total	1,783	1,113.9	2,052.1	750.0	186,815

附註：金額欄位，各年度加總與合計數略有出入，係四捨五入關係。

Note: There are slight discrepancies between the sum for each year and the total due to rounding.

2. 促參簽約案分析

91 年至 114 年，中央與地方之促參簽約案件數占比分別為 37% 與 63%，民投金額占比分別為 51% 與 49%。

b. Analysis of PPP projects

From 2002 to 2025, the central government accounted for 37% of total PPP cases, while local governments accounted for 63%. Looking at the amount of private investment, the central government accounted for 51%, while local governments accounted for 49%.

表 31　中央與地方政府促參簽約件數及民投金額

Table 31　Total number of PPP projects and amount of private investment by central and local governments (2002-2025)

年度 Year	件數 No.		民投金額（新臺幣拾億元） Contract amount (Unit: NT$ billion)	
	中央 Central govt.	地方 Local govts.	中央 Central govt.	地方 Local govts.
2002-2015	473	611	417.9	280.3
2016	25	59	11.5	39.8
2017	17	50	1.3	19.4
2018	17	34	8.5	23.4
2019	14	42	8.2	3.6
2020	13	37	11.1	24.9
2021	22	64	9.0	19.3
2022	20	67	14.4	42.3
2023	16	47	28.3	20.9
2024	16	59	29.4	20.0
2025	18	62	24.2	56.3
總計 Total	651	1,132	564.0	550.0
2002-2025 年占比 Share per year	37%	63%	51%	49%

（三）一年來重要業務概況

1. 完備促參法令制度，強化促參運作體制

(1) 優化促參法制環境，積極推動促參相關法規修正

114 年訂（修）定法規命令 4 項、行政規則 5 項及行政指導 4 項合計 13 項促

參法相關法規，健全法制環境。

(2) 擴大訓練量能，提升促參專業知能，建構多元促參教育訓練代訓管道及辦理相關訓練

①114 年度本部促參教育訓練課程，計 21 場次，總受訓人次 1,034 人次。一般教育訓練共 8 場次，受訓人次共 484 人次，課程主題包含入門班、主會審計與廉政人員專班及促參業務相關研習會等，並於 114 年 5 月 27 日辦理「兆元投資國家發展方案研習班」，引導中央部會積極引進民間資金投入公共建設，以建構具韌性財政環境，促進經濟穩定成長。

②依據「財政部委託辦理促進民間參與公共建設專業人員訓練及考試作業須知」規定，114 年促參專業人員證照訓練班及回訓班委託淡江大學及生產力中心 2 代訓機構與臺北市政府、新北市政府、桃園市政府及雲林縣政府 4 代訓機關辦理 13 場次，受訓人次 550 人次，通過考試者 456 人次，有效增加辦理促參案件所須專業人力，提升促參作業辦理品質。

2. 精進輔導、行銷及激勵措施，以提振推動能量

(1) 促參案前置作業費用補助及協審

①為提升促參案件質與量，編列預算補助各主辦機關辦理促參案件前置作業費用，92 年至 114 年補助各機關促參前置作業 672 件，實際補助金額累計約 7.9 億元，補助案 202 件完成簽約，引入民投金額逾 1,054 億元，成效近 133 倍。

②協審本部補助前置作業費用案件，並不定期召開查核會議，掌握案件辦理情形，並協助釐清相關疑義，以提升前置作業品質，增加招商成功率。114 年提供書面審查意見 54 次，出席會議 20 次。

(2) 加強招商及媒合行銷

①114 年 7 月 4 日舉辦民間參與公共建設招商大會，釋出投資商機約 2,364 億元。

②建置線上「促參 iMAP 招商地圖網」，並提供雙語服務。

(3) 核發簽約及考核獎勵金，激勵機關推動成效

114 年核發交通部等 8 中央機關獎勵金 2,500 萬元；地方政府臺北市等 18 縣市獎勵金 4.78 億元，鼓勵其推動促參案件。

(4) 擴大行銷及辦理金擘獎活動，激勵各界踴躍參與

114 年 11 月 28 日於台北國際會議中心辦理第 23 屆民間參與公共建設金擘獎頒獎典禮，計 12 件獲獎案件，由本部莊部長翠雲頒獎，公開表揚所有得獎團隊。

3. 配合行政院兆元投資國家發展方案，擴增公共建設案源

(1) 為引導民間資金投入公共建設，行政院於 113 年 12 月 26 日核定「兆元投資國家發展方案 (114-117 年)」，該方案透過「創新促參推進機制」、「優化投入

公共建設之投融資條件」及「增加公共建設相關金融商品」三大策略主軸，引導兆元資金投資臺灣。其中「創新促參推進機制」策略，係透過院層級促參提案平臺，從源頭進行管考，責請中央部會於公共建設計畫研擬階段，即評估以促參方式辦理，並蒐集民間促參提案建議，以擴增投資案源，引導民間資金投入國家建設。114 年至 117 年預期全國民間參與公共建設金額可達 6,829 億元效益。

(2) 114 年民間投資公共建設案件共計 160 件，民投金額達 3,807 億元，已超過兆元方案 114 年計畫目標值 1,498 億元。

4. 優化督導及考核作業，落實履約爭議調解機制

(1) 114 年辦理督導及協處案件，協助 6 件履約中案件排除履約困難。

(2) 114 年 4 月 10 日函頒「114 年度促進民間參與公共建設業務考核計畫」並完成 22 個地方政府考核，114 年 10 月 14 日公布考核成績，計有 18 個縣（市）政府考核成績甲等以上。透過考核與獎勵機制，鼓勵機關精進促參業務，強化促參案監督管理。

(3) 自 112 年 7 月 1 日成立第 1 屆促參案件履約爭議調解會並正式受理申請，截至 114 年 12 月 31 日已有 26 件申請案。

3. Overview of Major Operations in 2025

a. Refined the legal framework and strengthened operational mechanisms for PPP

(1) Optimized the legal environment and revised relevant laws and regulations for PPP.

In 2025, to promote PPP projects and to respond to important issues, 13 laws and regulations related to the PPIP Act were amended, including four regulations, five administrative rules, and four items of administrative guidance.

(2) Expanded training capacity, improved professional knowledge concerning PPP, constructed a variety of PPP education and training channels, and handled related training.

i. In 2025, the MOF conducted PPP education training courses, which were divided into general and professional PPP training. There were 21 sessions in total, attended by 1,034 trainees, including eight general training sessions attended by 484 trainees. On May 27, 2025, the Trillion NT Dollar Investment National Development Plan Workshop was held to assist central government agencies with attracting private capital investment in public infrastructure, so as to build a resilient fiscal environment and promote stable economic growth.

ii. In accordance with regulations concerning the entrusting of training and examinations for PPP professionals in public construction, the MOF entrusted two training institutions—Tamkang University and the China Productivity Center—to work with four training agencies, namely the municipal governments of Taipei, New Taipei, and Taoyuan cities as well as Yunlin County to handle training and examination matters for PPP professionals. In total, 13 PPP professional training sessions were conducted, attended by 550 trainees, of whom 456 received certification.

b. Adjusted coaching, marketing, and incentive measures to enhance the effects of promotion

(1) Subsidized pre-operating expenses and co-reviews

i. In order to improve the quality and quantity of PPP cases, a budget was prepared to subsidize the pre-operating expenses of each sponsoring agency for PPP cases. From 2003 to 2025, subsidies totaling NT$790 million were provided to various agencies in support of 672 PPP cases in the pre-operation stage, with subsidies of approximately NT$790 million being provided. A total of 202 contracts were signed, with the amount of private investment introduced reaching about NT$105.4 billion. The input-output ratio of subsidies was approximately 133 times.

ii. The Department assisted in the review of PPP cases that had received subsidies for pre-operating expenses, held inspection meetings to track the status of cases, and assisted in clarifying matters, so as to improve the quality of pre-operations and increase the success rate of investment promotion efforts. In 2025, the Department attended a total of 20 review meetings and provided 54 written opinions to the competent authority.

(2) Strengthened investment promotion and matching marketing

i. On July 4, 2025, an investment promotion conference was held, resulting in investment opportunities of about NT$236.4 billion.

ii. The bilingual “PPP Investment Map Network – iMAP” was established online.

(3) Issued signing and assessment incentive rewards, and incentivized agencies to promote results

In 2025, eight central government ministries received a total of NT$25 million in incentive rewards; 18 local government agencies received rewards of NT$478 million to encourage them to promote PPP cases.

(4) Expanded marketing and managed the Golden Thumb Awards for PPP activities, and

encouraged broader participation

On November 28, 2025, the 23rd Golden Thumb Awards Ceremony was held at the Taipei International Convention Center. There were 12 recipients of the Golden Thumb Award, which was presented by MOF Minister Chuang Tsui-yun.

c. Expanded the sources of public construction projects in line with the Executive Yuan's Trillion NT Dollar Investment National Development Plan

(1) To channel private capital into public infrastructure, the Executive Yuan approved the Trillion NT Dollar Investment National Development Plan (2025-2028) on December 26, 2024. The plan aims to guide trillions of NT dollars into Taiwan's development through three strategic pillars: Innovative Mechanisms to Advance PPPs, Improving Financing and Investment Conditions, and Expanding Financial Products. The Innovative Mechanisms to Advance PPPs strategy utilizes a cabinet-level platform to ensure oversight from the project's inception. Central government agencies are required to evaluate the feasibility of PPP during the initial planning stages of public infrastructure projects. Furthermore, investment proposals are solicited from the private sector to expand the project pipeline. The plan is projected to generate a total of NT$682.9 billion in private investment in public infrastructure between 2025 and 2028.

(2) In 2025, a total of 160 private participation projects were initiated, with private investment reaching NT$380.7 billion. This is significantly in excess of the initial annual target of NT$149.8 billion stipulated in the Trillion NT Dollar Investment National Development Plan.

d. Optimized supervision and assessment operations, and established a contract performance dispute mediation mechanism

(1) Handled supervision and jointly handled cases while assisting with the resolution of performance disputes in six ongoing contract performance cases in 2025.

(2) On April 10, 2025, the MOF promulgated the 2025 Assessment Plan for PPP Projects. Twenty-two local governments' assessments have been completed, the results of which were announced on October 14, 2025. A total of 18 county (city) governments had assessment results of Grade A or above.

(3) On July 1, 2023, the Contract Performance Dispute Mediation Committee for Contract Performance Disputes in Participation Promotion Cases was established. As of December 31, 2025, 26 applications had been made to utilize the services of this committee.

四、秘書處

D. Secretariat

(一) 組織職掌

秘書處置處長 1 人，副處長 1 人，專門委員 2 人，下設 5 科，主要工作為印信典守、部令發布、文件收發、繕校；歲出、入款項出納、公產公物保管、庶務管理；檔案點收、整理、分類、編目建檔、保管、銷毀；重大輿情回應、媒體聯繫、官方網路社群經營及立法院間相關業務協調聯繫。

1. Organization and Functions

The Secretariat is staffed by a Director General, a Deputy Director General, and two Senior Executive Officers; it is composed of five sections. The Secretariat's main tasks include the custody and use of government seals; issuance of Ministry orders; receipt, issuance, typing, and proofreading of documents; processing of annual payments and income-related cashier duties; management of public property and general affairs; checking, managing, classifying, cataloging, preserving, and disposing of archives; responding to public concerns and maintaining contact with the media; overseeing official social networking sites; and coordinating matters related to the Legislative Yuan.

(二) 一年來重要業務概況

1. 提升所屬機關文書流程管理品質

按月列管授權所屬機關代辦部稿並鈐印發文情形，實地訪查 2 個所屬機關，期在兼顧行政效率、簡化公文處理流程目標下，積極提升所屬機關代辦部稿自行鈐印公文處理品質。

2. 辦理所屬國有公用財產、宿舍管理、公共設施及出納事務管理實地訪查作業

針對 114 年度國有公用財產、宿舍、公共設施及出納事務管理查核成立訪查小組，於 114 年 7 月至 8 月赴 8 個所屬機關實地訪查竣事。經彙整各受訪機關缺失及建議事項函請將缺失改善情形報部備查外，並將公共設施管理使用抽查結果上傳行政院公共工程委員會建置之「公共工程雲端系統－公共設施有效管理使用系統」。

3. 事務管理

(1) 辦理本部暨所屬工程查核，114 年查核 36 件，查核結果甲等 32 件，乙等 4 件。

(2) 經管中興新村宿（眷）舍 56 戶，收回 1 戶占用戶，並辦理 1 次居住事實查考及 1 次宿舍檢查。

(3) 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。

(4) 推動辦公室環保，本部 113 年綠色採購經評定達成率為 99.94%，評核成績為優等。

(5) 114 年採購案件金額逾 15 萬元計 46 件，總決標金額 1 億 4,661 萬 1,302 元，其公告招標及決標資料，均登載於政府電子採購網。

4. 檔案管理

(1) 為妥善保存國家財政發展歷史軌跡與施政紀錄，辦理公文點收、掃描、立案編目、入庫、保管等作業；清查管有檔案並依規定程序辦理銷毀；機密案件等級檢討及健全本部檔案管理，提升本部檔案管理績效，訂定年度檔案管理計畫。

(2) 為落實對所屬機關檔案管理審核及輔導機制，審查本部所屬檔案銷毀目錄，函送國家發展委員會檔案管理局（下稱檔案局）審定；輔導所屬辦理分級考評，追蹤執行進度及缺失改善情形，114 年共考評 14 個機關（構），達成實地考評週期內每年至少考評 10 個機關（構）目標。

(3) 遴薦臺北國稅局信義分局及財政人員訓練所檔案管理人員參加機關檔案管理金檔獎及績優檔案管理人員金質獎評選，分別獲得獎項肯定。

(4) 依據政治檔案條例規定，辦理檔案移轉作業，114 年將本部 39 年至 92 年檔案計 65 案（含 163 卷、3,041 件）移轉檔案局，成為政治檔案。

5. 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。114 年度辦理記者會 148 場次，發布中英文新聞稿 1,759 則。

6. 官方網路社群經營

運用本部 Facebook 專頁、Instagram 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。114 年底粉絲數 195,465 人；LINE 好友數 88,535 人；Instagram 粉絲數 20,246 人。

7. 國會聯繫

(1) 立法院第 11 屆第 3、4 會期期間，本部法案通過 12 案。

(2) 114 年度追蹤列管立法委員書面專案質詢 17 件（綜合規劃類 1 件，國庫類 4 件，賦稅類 6 件，關務類 2 件，國產類 4 件）；行政院院長立法院答詢承諾事項 16 件；部長承諾事項 149 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) 辦理立委囑託案件：114 年度辦理 1,744 件（國庫類 254 件，賦稅類 119 件，訴願類 12 件，關務類 186 件，國產類 1,123 件，其他 50 件）。

2. Overview of Major Operations in 2025

a. Improved the quality of the management of document processing by subordinate agencies

The authorization of subordinate agencies to handle departmental drafts and issue documents with their own seals has been listed on a monthly basis. The Secretariat conducted on-site visits to two subordinate agencies. The goal of this was to improve the quality of document processing by subordinate agencies that handle departmental drafts and issue documents bearing their own seals, while taking into account administrative efficiency and simplifying document processing procedures.

b. Conducted on-site inspections concerning the management of state-owned public assets, dormitories, public facilities, and cashier operations

An inspection team was established to audit the management of state-owned public property, dormitories, public facilities, and cashier operations in 2025. The team conducted on-site inspections of eight subordinate agencies in July and August. After compiling the deficiencies and recommendations of the agencies inspected, a letter was issued requesting that the improvements made to address these deficiencies be reported to the Ministry for its records. Additionally, the results of the irregular inspection of public facilities management and usage were uploaded to the Public Facilities Effective Management and Usage System overseen by the Public Construction Commission on its cloud platform.

c. Managed general affairs

(1) An audit of headquarters as well as subordinate agencies was completed; 36 audits were performed over the course of the year, of which 32 were classified as Class A and four as Class B.

(2) A total of 56 households in Zhongxing New Village were under management; one occupied household was recovered, and one inspection and one dormitory inspection

were conducted to verify inhabitation.

(3) Training for disaster prevention, fire prevention, and first aid was conducted, which improved the disaster prevention and rescue system and the responsiveness of personnel.

(4) Environmentally friendly measures for offices were promoted; in 2024, the MOF achieved a compliance rate of 99.94% in its green procurement assessment and received an evaluation rating of “excellent.”

(5) There were 46 procurement cases having a total amount of more than NT$150,000, with total final bids amounting to NT$146,611,302. Announcements on bidding and bid decision information are published on the Government e-Procurement System.

d. Managed archives

(1) To properly preserve the history of national fiscal development and government administration records, the Secretariat carried out such operations as document collection, scanning, case filing, cataloging, storage, and safekeeping; conducted thorough inventories of managed archives; processed disposals in accordance with statutory procedures; and reviewed the classification levels of confidential cases. In addition, a yearly archive management plan was drafted to strengthen and improve the MOF’s management of official records.

(2) To provide rigorous oversight and guidance to its subordinate agencies, the MOF reviewed these agencies’ catalogs of archives proposed for destruction before officially submitting them to the National Archives Administration under the National Development Council (hereinafter “the National Archives Administration”) for final approval. The MOF also supervised subordinate agencies’ (institutions’) implementation of graded evaluations, tracked execution progress, and monitored the amelioration of deficiencies. A total of 14 subordinate agencies (institutions) were evaluated in 2025, meaning that the goal of evaluating at least 10 subordinate agencies (institutions) every year on-site was reached.

(3) The Xinyi Branch of the Taipei National Tax Administration and an archivist from the Training Institute were nominated, respectively, for the Golden Archives Award and the Outstanding Records Manager Award. Both received their award.

(4) In accordance with the Political Archives Act, the MOF has systematically carried out the transfer of historical records. A total of 65 cases (comprising 163 volumes and 3,041 items) dating from 1950 to 2003 were officially transferred to the National Archives Administration to be preserved as designated political archives in 2025.

e. Acted as press liaison

(1) Addressed major issues of public concern on behalf of the Executive Yuan and the MOF. The Secretariat issued daily reports and information on its operations to address public concern on fiscal issues, promptly responded to misinformation or disinformation with respect to fiscal affairs that caused concern to external parties, and maintained a positive image of the MOF by holding press conferences and issuing press releases.

(2) Maintained positive interactions with the media

To enhance communication with the media and explain major fiscal policies or measures, press conferences were hosted by the Minister or Deputy Minister at suitable times, while regular press conferences were held by relevant business units. Visits to relevant fiscal facilities by reporters were conducted to help highlight good governance performance and achievements of public services. In 2025, 148 press conferences were held while 1,759 Chinese- and English-language press releases were issued.

f. Managed official social networking sites

The official MOF accounts on Facebook, Instagram, and LINE were employed to advocate key Executive Yuan policies, enhance publicity on fiscal policies, and communicate real-time information that concerned the public to ensure communication about policy with the public and enhance public participation. As of the end of 2025, the MOF had 195,465 Facebook followers, 88,535 LINE friends, and 20,246 Instagram followers.

g. Acted as congressional liaison

(1) During the 3rd and 4th sessions of the 11th Legislative Yuan, 12 bills concerning the MOF were passed.

(2) In 2025, the MOF conducted the following: 17 written inquiries about projects made by legislators (one concerning comprehensive planning, four concerning the national treasury, six addressing taxes, two about customs, and four concerning national property), 16 cases of responses to the Premier or commitments to the Legislative Yuan, and 149 concerning the MOF's commitments.

(3) Appropriate representatives were sent to public hearings and coordination meetings that concerned the MOF held by the Legislative Yuan.

(4) In 2025, the MOF handled 1,744 cases entrusted by legislators: 254 concerning the national treasury, 119 concerning taxation, 12 concerning appeals, 186 addressing customs, 1,123 concerning national property, and 50 dealing with other issues.

五、人事處

E. Department of Personnel

(一) 組織職掌

人事處置處長 1 人，副處長 1 人，專門委員 1 人，下設 3 科，分別為組編人力科、考核培訓科及給與福利科。主要工作係掌理本部暨所屬機關（構）人事管理；組織編制、員額管理、任免遷調、考試分發、人事人員管理、考核獎懲、訓練進修、差勤管理、薪資待遇、保險福利、退休撫卹等。

1. Organization and Functions

The Department of Personnel is staffed by a Director General, a Deputy Director General, and a Senior Executive Officer. The Department is composed of three sections: the Organization and Manpower Section, the Training and Employment Section, and the Remuneration and Welfare Section. The Department is mainly responsible for overseeing matters related to human resource management at the MOF and its subordinate agencies as well as at public enterprises. This includes organization establishment, personnel quota management, appointments and transfers, examination and distribution, personnel management, performance evaluation, rewards and punishments, training and further education, attendance management, salary and benefits, insurance and welfare, and retirement and relief.

(二) 一年來重要業務概況

1. 修正本部所屬機關編制表

配合考試院通過調整部分中央四級機關一級業務單位主管職務列等為薦任第 8 職等至第 9 職等，修正本部國有財產署所屬 3 個分署及本部各地區國稅局所屬 26 個分局編制表。

2. 調整本部各單位進用身心障礙人員規定

為落實保障身心障礙者就業權益，重新調整本部各單位員額計列標準及比率計算方式，並提供相關配套措施，逐步達成各單位應進用人數。

3. 所屬機關增加員額及延長約僱人員僱用期限

為應所屬機關業務需要，本部報經行政院以 114 年 2 月 17 日函同意解除國有財產署各分署聘用員額聘用期間限制、114 年 6 月 26 日函核增關務署臺北關職員預算員額及 114 年 7 月 4 日函同意再延長關務署所屬各關約僱員額僱用期限。

4. 本部及所屬機關職務特殊查核

配合國家政策，通盤檢討本部及所屬機關涉及國家安全或重大利益職務及本部決

策層級辦公室人員納入國家安全特殊查核，並完成增列職務之特殊查核作業。

5. 事業機構組織規章核定備查

督導各機構依業務需要合理調整組織架構，維持其業務經營彈性，提升整體競爭力，114 年計備查臺灣銀行股份有限公司、臺銀綜合保險經紀人股份有限公司、臺灣土地銀行股份有限公司、臺灣菸酒股份有限公司及本部印刷廠 5 個事業機構組織規程修正案。

6. 協助本部同仁兼顧家庭與工作

依「財政部暨所屬各機關職務遷調要點」辦理本部薦任以下非主管人員因家庭因素之跨機關遷調，自 105 年開辦迄今，申請人數、成功比率逐年增加，114 年調任成功比率達 49.23%。

7. 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，114 年核定 94 名財政優秀人員及 28 名本部模範公務人員。

8. 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。

9. 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 114 年獲獎創意提案電子書並置於本部網站，俾利知識分享。

10. 實施績效評核

賡續實施「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。

11. 辦理各項文康活動

擴大辦理員工親子戶外活動，補助 10 個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。

12. 辦理員工福利事項

(1) 依「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。

13. 辦理退休、撫卹、資遣

(1) 辦理本部及所屬機關（構）屆齡退休者 527 人、命令退休者 2 人、自願退休者 723 人，合計辦理退休者 1,252 人。

(2) 辦理資遣案件 4 件。
(3) 辦理撫卹案件 35 件。
(4) 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 3 人次。
(5) 賡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月退休金、年節慰問金、年節照護金等照護事項。

2. Overview of Major Operations in 2025

a. Revised the staffing tables of subordinate agencies

In coordination with the directive of the Examination Yuan to adjust the rank classification of heads of first-level operational units in certain central government fourth-level agencies to Recommended Rank Grade 8 to 9, staffing tables were revised for three branch offices under the National Property Administration, as well as for 26 district offices under the Ministry's regional National Taxation Bureaus.

b. Adjusted regulations governing the employment of persons with disabilities by the Ministry's units

To safeguard the right to employment of persons with disabilities, the Ministry revised the staffing calculation standards and quota methodology applicable to all units and introduced supporting measures to facilitate the gradual achievement of the required employment numbers for each unit.

c. Increased personnel headcount and extended employment terms of contract workers at subordinate agencies

In response to the operational needs of its subordinate agencies, the MOF, with Executive Yuan consent made via letters dated February 17, 2025, June 26, 2025, and July 4, 2025, respectively, to lift employment period restrictions on contract positions at branch offices of the National Property Administration, to increase the personnel headcount at Taipei Customs under the Customs Administration, and to further extend the employment term of contract workers at the various customs offices under Customs Administration.

d. Conducted special audits of positions at the MOF and its subordinate agencies

In line with national policies, a comprehensive review was conducted of positions at the MOF and its subordinate agencies that involve national security or key national interests. Special audits for newly designated positions were also completed.

e. Approved the articles of association of public institutions

To ensure that enterprises under the supervision of the MOF were able to make suitable adjustments according to their business needs, maintain operational flexibility, and enhance their competitiveness, five revisions were made to the articles of association of the Bank of Taiwan Co., Ltd., BankTaiwan Insurance Brokers Co., Ltd., Land Bank of Taiwan Co., Ltd., Taiwan Tobacco and Liquor Corporation, and Printing Plant, MOF.

f. Helped employees of the MOF and its subsidiaries reach a work-life balance

According to the Directions for the MOF and its Subsidiaries on Job Transfers, the number of applications and the success rate for cross-agency transfers of non-supervisory personnel at the recommended rank due to family reasons have steadily increased since the program was launched in 2016. Moreover, the success rate for 2025 alone was 49.23%.

g. Granted awards for outstanding employees

To boost employee morale, 94 outstanding financial staff members and 28 model civil servants were given awards in 2025 based on the Operational Guidelines for Selecting Outstanding Financial Employees and Operational Guidelines of the MOF for Commending Model Civil Servants.

h. Strengthened talent cultivation

Lectures and training events were held based on the Implementation Plan of the MOF for Annual Training. Also, employees were selected and recommended to study at domestic and international institutes.

i. Encouraged creativity

(1) To stimulate employees’ innovation, creative proposals were presented with awards following a review completed under the Implementation Plan of the MOF for Creative Proposals.

(2) Award-winning proposals in 2025 were compiled into an e-book and shared via the MOF website.

j. Held performance reviews

To enhance performance management, the number of people receiving an A rating in the annual performance evaluation was calculated according to the performance review based on the Implementation Plan of the MOF for Performance Reviews.

k. Offered diversified cultural and leisure activities for employees

Various outdoor activities were organized for employees and their children; the activities of 10 clubs were subsidized, while guidance was provided to improve club operations.

l. Enhanced employee welfare

(1) According to the Guidelines Governing the Payment of Remuneration to Military, Civil Servants, and Teachers, as well as regulations concerning emergency loans for civil servants and teachers, benefits and allowances were offered to employees of the MOF.

(2) According to the Civil Servant and Teacher Insurance Act and related legislation, insurance coverage was provided to employees of the MOF. National health insurance coverage was provided to MOF employees, as well as to retired civil servants and their family members.

m. Oversaw retirement, pensions, and severance

(1) The MOF and its subordinate agencies (institutions) processed 527 age-based retirements, two compulsory retirements, and 723 voluntary retirements, for a total of 1,252 retirements.

(2) Four layoffs were handled.

(3) A total of 35 pensions were handled.

(4) Regarding New Year's Day Care Fund pensions for persons with financial difficulties, a total of three person-times of funding was disbursed by the MOF (including from the former Department of Finance of the Taiwan Provincial Government) and its subordinate agencies.

(5) The Department continues to handle the monthly pensions of retired personnel of the defunct China P&C Insurance Company, China Farmers Bank, Bank of Communications, Central Reinsurance Company, and Cooperative Treasury Bank, as well as seven defunct provincial institutions whose personnel retired before these organizations were privatized including New Year's condolence money, New Year's welfare money, and other related matters.

六、政風處

F. Department of Civil Service Ethics

(一) 組織職掌

政風處置處長 1 人、副處長 1 人，設 2 科辦事，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 39 個）之政風業務。自 94 年 8 月起兼辦「財政部採購稽核小組」之幕僚業務。

1. Organization and Functions

The Department of Civil Service Ethics is staffed by a Director General and a Deputy Director General. The Department is composed of two sections and is responsible for promoting government ethics within the MOF as well as for supervising the government ethics business of subordinate institutions (including 15 first-level employee ethics units and 39 second-level employee ethics units). 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 114 年廉政會報

114 年 4 月 11 日召開 114 年廉政會報，由部長主持，計有會報委員（含外聘委員 2 人）、本部所屬公營事業機構首長等 34 人與會。本次會議由本部國有財產署及臺灣菸酒股份有限公司提出專題報告，另決議通過 1 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，114 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 42 場次，參與人數計 1,644 人次；對機關同仁辦理廉潔意識養成教育訓練計 164 場次、參與人數計 1 萬 3,637 人次。

3. 推動系列性社會參與活動

114 年結合所屬機關（構）共同舉辦企業誠信宣導活動 118 場次，宣告政府與企業共同攜手落實法遵與企業誠信，達到國家與產業永續發展雙贏局面，並辦理多元化廉潔教育宣導活動 117 場次，促進廉潔扎根與誠信教育普及化。

4. 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 114 年廉潔楷模選拔活動，遴選 16 名廉潔楷模，由部長公開表揚。

5. 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，114 年度通案列管各機關（構）缺失導正項目 46 項次。

6. 落實財產申報陽光法制執行

114 年度督導本部所屬政風機構抽選應辦理財產申報實質審核 303 名，且前後年

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 160 場次，共 5,625 人次參加。

7. 針對重點業務執行稽核清查

114 年度督導本部所屬政風機構辦理專案清查 6 案、專案稽核 9 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。

8. 推動行政肅貪責任檢討與防弊處置

114 年度推動行政肅貪計 26 案：行政懲處計 28 人、經告誡導正計 13 人、輔導考核計 13 人、調整職務者 1 人、勸令退職 1 人。

9. 依法查處貪瀆不法案件

本部所屬各機關（構）員工近 1 年內，因觸犯刑責經提起公訴者 3 案 12 人，其中涉貪瀆不法 1 案 10 人，一般刑責者 2 案 2 人。

10. 運用本部海關及菸酒管理食安廉政平臺機制，把關酒品及食品安全

114 年執行成果為蒐報食安違常情資計 2 件、會同食安稽查計 53 件。

2. Overview of Major Operations in 2025

a. Convened the 2025 Integrity Report Meeting

On April 11, 2025, the 2025 Integrity Report Meeting was convened. It was chaired by the Minister and had 34 participants, including two external members as well as the heads of public institutions under the MOF. At the meeting, the National Property Administration of the MOF and the Taiwan Tobacco & Liquor Corporation presented special reports, and a resolution on a proposal was passed.

b. Promoted the project on training ethics awareness among new employees

The Department was responsible for the planning of ethics courses. In 2025, subordinate agencies (institutions) conducted a total of 42 training and publicity activities on ethics awareness for new personnel. A total of 1,644 participants joined in these activities. Meanwhile, 164 sessions of training on ethics awareness were held for personnel at these agencies, which were attended by 13,637 participants.

c. Held a series of social engagement activities

In 2025, the Department, together with the subordinate agencies (institutions) of the MOF, conducted a total of 118 sessions of ethics promotion activities for enterprises. This affirmed the commitment of the government and enterprises to work together to ensure legal compliance and corporate ethics. Moreover, it created a win-win situation for sustainable development for both the nation and its industries. A further 117 sessions were held on ethics education, ensuring that the principles of ethics and honesty were spread.

d. Continued the selection of Models of Ethical Behavior

Selection of the 2025 Models of Ethical Behavior was held in accordance with the MOF

Enforcement Guidelines for Commending and Rewarding Ethical Behavior, in which 16 models of ethical behavior were selected and publicly praised by the Minister.

e. Continued implementing the mechanism for correcting procurement deficiencies and evaluating their effectiveness

Efforts to continue to promote the mechanism for correcting procurement deficiencies continued with the participation of the Procurement Audit Team. A total of 46 procurement deficiencies were corrected in 2025, and progress on ameliorating these was tracked in line with various projects by the relevant agencies (institutions).

f. Implemented the sunshine system for property declaration

In 2025, with the subordinate ethics institutions under the MOF's supervision, 303 staff were selected for a substantive review of their property declarations, while 32 were selected for a comparative review of their property declarations in the previous and current years. In addition, 5,625 staff attended 160 lectures for public servants on property declarations and the Act on Recusal of Public Servants Due to Conflicts of Interest.

g. Performed audits and inspections of key businesses

In 2025, subordinate ethics institutions were supervised in the handling of six inspection projects and nine auditing projects, during which deficiencies uncovered were studied and suggestions were provided to institutions for their reference, so as to enhance the early-warning and fraud prevention capabilities of ethics institutions.

h. Promoted the review of administrative corruption duties and the disposition of malpractice prevention

In 2025, 26 cases of administrative corruption were processed, involving 28 people subject to administrative discipline; 13 people were admonished and corrected; 13 people were counseled and assessed; one person had their position adjusted, and one person was dismissed.

i. Handled corruption and malfeasance cases investigated and dealt with in accordance with the law

In the past year, among employees at various subordinate agencies (institutions), 12 people involved in three cases were prosecuted due to criminal violations, including 10 people involved in one case of corruption and malfeasance, and two people involved in two cases of general criminal violations.

j. Ensured alcohol and food safety through the Customs Administration under the MOF and the Clean Governance Platform for Tobacco and Alcohol Oversight and Food Safety

In 2025, achievements on ensuring alcohol and food safety included addressing two cases involving food safety violations and 53 involving a joint inspection of food safety.

七、會計處

G. Department of Accounting

(一) 組織職掌

會計處置處長 1 人，副處長 1 人，專門委員 2 人，簡任稽核 1 人，下設 4 科，主要工作係辦理本部及所屬機關歲入（出）概（預）算審編、預算執行及收支控管、會計事務處理、動支預備金、預算保留及決算彙編，本部所屬國營事業預算審核、預算保留及會計制度審核、決算查核，兼辦會計處及所屬會計人員人事業務、國家金融安定基金會計事務處理等工作項目。

1. Organization and Functions

The Department of Accounting is staffed by a Director General, a Deputy Director General, two Senior Executive Officers, and a Senior Auditor and is composed of four sections. The Department is mainly responsible for the preparation and review of budgets, budget execution, revenue and expenditure control, accounting affairs, reserve funds, financial reporting, and budget reserves of the MOF and its subordinate agencies; the review of the annual budgets, financial reporting, budget carryovers, and accounting systems of state-owned enterprises under the MOF; personnel administration for accounting at the MOF and its subordinate agencies; and the accounting affairs of the National Financial Stabilization Fund.

(二) 一年來重要業務概況

1. 縝密審編預算及執行

(1) 審編本部及所屬機關 115 年度單位概算

①本部及所屬機關 115 年度歲出概算，合計編列 1,684 億 4,230 萬 9 千元，包含國債付息等依法律義務必須編列之重大支出 1,367 億 2,078 萬元，重要社會發展、科技發展及公共建設分年延續性計畫 75 億 2,259 萬 8 千元，與人事費等基本運作需求 241 億 9,893 萬 1 千元。

②本部及所屬機關 115 年度歲入概算，合計編列 2 兆 4,784 億 7,583 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 115 年度單位預算

本部及所屬機關 115 年度歲出預算額度，經行政院核定為 1,689 億 3,584 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 2 兆 5,250 億 121 萬 2 千元，於 114 年 8 月底送立法院審議。

(3) 審核本部所屬國營事業及非營業特種基金 115 年度附屬單位預算

本部所屬國營事業 115 年度預算確實初核後，稅後淨利 308 億 3,377 萬 6 千元，購建固定資產 70 億 7,293 萬 6 千元，繳庫盈餘 50 億 8,871 萬 8 千元；嗣經行政院核定稅後淨利 314 億 8,093 萬 8 千元，購建固定資產 70 億 7,225 萬 6 千元，繳庫盈餘 72 億 4,302 萬 4 千元，於 114 年 8 月底連同非營業特種基金預算送立法院審議。

(4) 辦理本部及所屬機關 114 年度預算之執行與檢討

本部及所屬機關 114 年度預算，按原定各項計畫實施進度擬編分配預算，並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；又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 114 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間重大差異者，依規定適時函促其檢討改善，提升預算執行績效。

2. 確實辦理決算之編造及查核

(1) 辦理本部及所屬機關 113 年度預算保留事項

審查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預算 14 億 4,211 萬 5,041 元，並經行政院核定同意照數轉入 114 年度繼續處理。

(2) 審核本部所屬國營事業 113 年度預算保留事項

核定保留轉入 114 年度繼續處理，包含購建固定資產 6 億 189 萬 5,731 元、固定資產變賣 3 億 5,592 萬 6 千元、轉投資增加 40 億元及長期債務舉借 406 億元。

(3) 查核本部所屬機關 113 年度單位決算暨彙編本部及主管決算

經確實編造及查核，就不當或錯誤部分，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 116.51%，歲出執行率 91.69%。

(4) 查核本部所屬國營事業及非營業特種基金 113 年度決算

113 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（105 項）函轉相關國營事業及基金確實檢討妥處。

(5) 考核本部主管非營業特種基金業務計畫執行績效，期提升基金運用效能及強化績效管理。

3. 彙整外部監督機關所提相關決議或重要審核意見辦理情形

(1) 立法院審議 114 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，

有關本部主管部分，業據案關機關（單位）填列辦理情形，彙整併入本部 114 年度單位決算。

(2) 審計部查核本部及所屬機關（構）113 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）檢討改善，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

114 年度本部所屬機關（構）函請派員監辦採購案件 13 件。

5. 賡續強化本部內部控制機制

本部 113 年度內部控制建立及執行，透過自行評估及內部稽核等程序後，綜合判斷係屬有效，由部長與擔任內部控制及內部稽核業務召集人之次長，於 114 年 3 月 10 日共同簽署整體內部控制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. 辦理本部及所屬機關（構）會計人員任免、獎懲與訓練

114 年度共辦理 60 人職務出缺遞補作業、召開 10 次考績委員會會議審議 506 件獎懲案件，並舉辦 4 場次會計業務研習班，計 405 人次參訓。

7. 賡續推廣本部及所屬機關導入共用性經費結報系統

本部及所屬機關賡續推廣導入共用性經費結報項目，俾落實節能減碳並提升行政效率。

8. 賡續辦理國家金融安定基金財務資訊之報導及揭露

按季編造季報，提報該基金管理委員會會議討論，並妥編 113 年度決算書，連同季報公告於本部網站。

2. Overview of Major Operations in 2025

a. Prepared and implemented the budget

(1) Reviewed and compiled 2026 annual unit budget estimates for the MOF and its subordinate agencies

i The 2026 annual budget estimate for expenditures of the MOF and its subordinate agencies was calculated and totaled NT$168.44 billion, including NT$136.72 billion on major expenditures that are nondiscretionary, such as interest payments on national debt; NT$7.52 billion on key aspects of social development, technological development, and public infrastructure; and NT$24.2 billion on basic operational needs including personnel costs.

ii The 2026 annual budget estimate for revenues of the MOF and its subordinate agencies was calculated to be NT$2.48 trillion and, with the above annual budget estimate for expenditures, was presented to the Executive Yuan for consideration.

(2) Compiled the 2026 annual unit budget of the MOF and its subordinate agencies

The annual budget for expenditures of the MOF and its subordinate agencies for the year 2026, totaling NT$168.94 billion, was approved by the Executive Yuan. The annual budget for revenues was set at NT$2.53 trillion following deliberation by the Annual Programs and Budget Screening Council, and was sent to the Legislative Yuan for deliberation at the end of August 2025.

(3) Audited the fiscal year 2026 budget of state-owned enterprises and non-profit special funds under the MOF

The MOF audited the budget of state-owned enterprises, which showed a profit after tax of NT$30.83 billion, fixed asset investment of NT$7.0729 billion, and turnover to the national treasury of NT$5.09 billion. After adjustments by the Executive Yuan, profit after tax and surplus turnover to the national treasury increased to NT$31.48 billion and NT$7.24 billion, respectively, while fixed asset investment fell slightly to NT$7.0723 billion. These figures, along with the budgets for non-profit special funds, were submitted to the Legislative Yuan for deliberation at the end of August 2025.

(4) Implemented and reviewed the 2025 annual budget of the MOF and its subordinate agencies

The 2025 annual budget of the MOF and its subordinate agencies was prepared and allocated in accordance with the original implementation schedule of the various plans. This was verified in accordance with relevant regulations and sent to the DGBAS for approval and then implemented by subordinate agencies. Assistance was provided to each unit to use the funds in a reasonable and effective manner, thereby improving financial efficiency. For agencies behind schedule with their budget implementation, the Department provided timely guidance so as to improve performance.

(5) Reviewed the fiscal year 2025 budget implementation of state-owned enterprises

The Department supervised the budget implementation and requested state-owned enterprises that showed a large discrepancy between budgeted amounts and actual amounts to conduct a review and make improvements to enhance their performance.

b. Prepared and assessed actual final accounts

(1) Handled the 2024 annual budget carryovers of the MOF and its subordinate agencies

A project fund of NT$1.44 billion was reviewed and retained concerning the construction of office buildings for the National Taxation Bureau of Kaohsiung, the Occupational Safety and Health Administration under the Ministry of Labor, and their subordinate units; the fund was approved by the Executive Yuan and transferred to 2025 for continued processing.

(2) Audited the 2024 budget carryovers of state-owned enterprises under the MOF

Approved budget carryovers were transferred to 2025 for continued processing, including the construction of fixed assets of NT$0.602 billion, the sale of fixed assets of NT$0.36 billion, an increase in reinvestment of NT$4 billion, and long-term debt of NT$40.6 billion.

(3) Verified the 2024 annual final accounts of subordinate agencies of the MOF and compiled the final accounts of the MOF

The final accounts of the MOF and its subordinate agencies and units were prepared and verified. Where there was inappropriate content or errors, the Department notified the original compiling authority to make corrections and compile the final accounts of the MOF as scheduled. Following audits by the National Audit Office, the annual revenue achievement rate was 116.51% and the annual expenditure implementation rate was 91.69%.

(4) Verified the 2024 final accounts of state-owned enterprises and non-profit special funds under the MOF

The Department and the DGBAS selected Land Bank of Taiwan Co., Ltd. and Taiwan Tobacco and Liquor Corporation for on-site inspection of 2024 final accounts and conducted a document examination of other state-owned enterprises and non-profit special funds. The audit results were sent to the DGBAS, while state-owned enterprises and non-profit special funds received letters listing 105 suggested improvements.

(5) Conducted a performance evaluation to review the efficiency of use and improve the management of non-profit special funds.

c. Compiled resolutions or important audit notices from external auditing agencies and the implementation status provided by relevant agencies (institutions)

(1) The Legislative Yuan deliberated the 2025 central government budget and issued resolutions and other items to note. The issues listed above relevant to the MOF were combined into the annual final accounts by organizations under the MOF.

(2) In response to audit notices issued by the National Audit Office calling for the verification of the income, expenditure, and final accounts of the MOF and its subordinate agencies (institutions), the Department consulted the relevant agencies (institutions) to conduct reviews and make improvements and checked the reasons for the resumption and the handling of relevant cases.

d. Enhanced oversight of procurement by subordinate agencies under the MOF

In 2025, subordinate agencies under the MOF applied for oversight of 13 procurement cases.

e. Continued to strengthen internal control mechanisms

An assessment and auditing of the design and implementation of internal controls in 2024 showed that the establishment and implementation of internal controls at the MOF were effective. Therefore, on March 10, 2025, the MOF signed the Internal Control Declaration of 2024, which was published on its website.

f. Handled the appointment and removal, reward and punishment, and training of accountants at the MOF

In 2025, there were 60 promotions or transfers of personnel. The performance evaluation committee convened 10 meetings to review 506 reward and punishment cases. Four accounting training courses were held attended by 405 people.

g. Promoted the introduction of a common fund settlement system by the MOF and its subordinate agencies

The MOF and its subordinate agencies were asked to continue to promote the introduction of common fund settlement projects that would lead to energy conservation and carbon reduction and improve administrative efficiency.

h. Handled the reporting and disclosure of the financial information of the National Financial Stabilization Fund

Quarterly reports were prepared and submitted to the National Financial Stabilization Fund's management committee for discussion, and 2024 annual final accounts were compiled. All of this information was published on the MOF website.

八、統計處

H. Department of Statistics

(一) 組織職掌

統計處置處長 1 人、副處長 1 人、專門委員 1 人，下設 3 科。主要工作包含發布進出口貿易及全國賦稅收入統計資料，辦理財政收支、債務、促參、關務、國有財產等統計，編製財政統計年報、財政統計月報及性別統計年報等刊物，研訂及釋疑稅務行業標準分類，維護貿易、財政統計資料庫等。

1. Organization and Functions

The Department is staffed by a Director General, a Deputy Director General, and a Senior Executive Officer and is composed of three sections. The main tasks of the Department include releasing import and export trade and tax revenue statistics; compiling statistics on government revenue and expenditure, debt, promotion of private participation, customs affairs, and national property; compiling a yearbook of public finance statistics, monthly statistics of public finance, and a yearbook of gender statistics; researching and clarifying the Standard Industrial Classification of Taxation; and maintaining the External Trade Statistics Database and the 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. 連結跨機關大數據，研編我國企業特徵之貿易統計

鑑於傳統以貨品與地區為核心的進出口貿易統計無法全然反映企業在國際市場之行為態樣與角色，近年來聯合國、美國、南韓及歐盟等均積極發展以企業為核心相關統計，整合貿易與其他企業登記資料，進而為政策制定提供更具體參考依據。乃參考國際作法，自 114 年起啓動我國企業特徵之貿易統計研編作業，並評估未來定期發布可行性。

3. 賡續維護貿易、財政及地方財政統計資料庫，提高財政資訊之透明度及運用便利性

為提升統計資訊服務效能，除將各類刊物製作成電子書提供網路查詢外，並建置

貿易及財政統計資料庫，透過網路點選查詢，提供各界快速與便捷服務；且因地方政府財政狀況漸受各界關注，亦彙集各縣市政府歲入、歲出、融資調度及中央統籌分配稅款實撥金額等統計資料，持續公布於地方財政資料查詢系統。

4. 更新中英文版稅務行業標準分類查詢系統，提升使用便利性與落實雙語化

結合「稅務行業標準分類」與「營利事業各業所得額、同業利潤標準與擴大書審純益率」於單一網頁交互查閱，受稅務行政人員及業者高度倚賴；且為更貼近使用者需求，持續優化查詢系統，縮短查詢所需時間。另每年配合行業子類及同業利潤標準與擴大書審純益率修正作業，更新中英文網頁內容，以因應及時性需求及雙語化趨勢。

5. 撰擬財稅與貿易統計專題分析及「財政統計通報」，強化決策參用性與統計能見度

按季分析國內外經濟變化，彙編「近期經貿與稅收情勢」，並搭配「撥入長照基金之各稅徵起狀況分析」、「近年機械出口及在主要市場占有率概況」及「賦稅指標中的高齡族群概況」3 篇專題，另完成「110 年迄今娛樂稅徵起情形及稅源結構分析」、「從財稅資料出發構建我國企業動態統計」及「電子發票用於編製產業同店銷售額指標之探討」3 篇專文。每月發布 2 則「財政統計通報」，114 年計完成「113 年我對中國大陸與香港出口比重 31.7%，較 109 年歷史高點劇降 12.2 個百分點」等 24 篇，備受媒體及各界關注與引用。

6. 編印「2024 年財政統計年報」，完整呈現本部業務統計指標

蒐集彙整財政收支、賦稅收入、公庫收支、政府債務、國有財產、關務及促參等業務之施政成果，於 114 年 6 月完成編印「2024 年財政統計年報」，完整呈現各業務統計數據，並納入專載與提要分析，以利各界快速瞭解我國最新財政狀況及趨勢變化。

7. 彙編及分析 113 年性別統計指標

配合深化性別平等之需，持續擴充性別指標，除一般性之外，配合行政院對不利處境群體權益保障，計有 17 張統計表新增「不利處境者」分類，並於 114 年編製完竣；目前本部 113 年性別統計資料，涵括綜合所得稅結算申報概況、綜合所得稅夫妻分居申報件數、國人遺產拋棄繼承人數等 62 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。

8. 持續更新互動及靜態統計圖表，優化視覺呈現效果

因應電腦資訊環境變更及優化視覺化服務質感，於 113 年完成為期約 2 年的圖表改版升級作業，迄今計製作 20 幅互動圖表，增進網頁互動體驗及因應統計數據視覺化潮流，為使統計資料直觀易懂，設有 42 幅靜態財稅、貿易及性別統計彩

色圖表，有助使用者迅速掌握關鍵趨勢，以上各式統計圖表均隨最新資料發布即時更新。

2. Overview of Major Operations in 2025

a. Enhanced the release of statistical information and reinforced explanation of factors responsible for fluctuations

Export and import 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 detailing changes over time, observations of short-term and long-term trends, and potential influencing factors are presented at press conferences, while Chinese and English-language press releases, including related statistical tables, are made available simultaneously on the Internet.

b. Compiled trade enterprise characteristics statistics through the integration of big data from multiple agencies

Conventional import and export trade statistics, primarily compiled by commodity and trading partners, do not fully reflect the behavior patterns and role of enterprises in international markets. In recent years, the United Nations, United States, Republic of Korea, and European Union have all developed enterprise-centered statistics. By integrating trade data with business registers and other administrative datasets, these statistics provide more concrete, evidence-based references for policymaking. Drawing on these international practices, the MOF initiated the compilation of Trade by Enterprise Characteristics (TEC) statistics in 2025 and will evaluate the feasibility of releasing them regularly.

c. Maintained trade, public finance, and local public finance statistics databases to enhance convenience of use

To enhance the efficiency of statistical information services, in addition to providing various e-books, the MOF has set up trade and public finance statistics databases, providing fast and convenient services to the public. As the financial situation of local governments has received increasing public scrutiny, the MOF has collected statistical data on revenue, expenditure, financing, and the final amount of centrally-funded tax revenues for each local government. Such data will continue to be published in the local public finance database.

d. Continued to update the Standard Industrial Classification of Taxation Inquiry System and launched an English-language version

The Department merged the Standard Industrial Classification of Taxation with the standards of income, profit standards of the same trade, and net profit margins of profit-seeking enterprises that have undergone expanded paper examinations by industry into a single website, offering information that is essential to tax authorities and industry professionals. Additionally, to better meet user needs, the inquiry system was optimized, significantly reducing query times. Furthermore, Chinese and English content is updated every year to reflect revisions to industry subclasses and to the profit standards of the same trade and the net profit margin for expanded paper review, ensuring timeliness and bilingual support.

e. Compiled statistical analysis and the Statistical Bulletin on public finance, taxation, and trade to facilitate decision-making and increase the visibility of statistics

The Department compiled quarterly analyses of domestic and foreign economic changes; economic, trade and tax statistics analysis; and three major reports, namely the *Analysis of Tax Revenue Allocations to the Long-Term Care Fund, Recent Trends in Taiwan's Machinery Exports and Market Share in Major Regions, and Overview of the Elderly Population in Taxation Indicators*. In addition, three analyses were concluded—the *Analysis of Amusement Tax Collection and Revenue Structure Since 2021, Business Demography Statistics in Taiwan from Fiscal Data, and A Study on the Use of Electronic Invoices for Compiling Industry Same-Store Sales Indicators*. The MOF issues Financial Statistics Bulletins twice a month, and released a total of 24 articles in 2025 (including one addressing how, in 2024, Taiwan's exports to mainland China and Hong Kong accounted for 31.7% of total exports, down 12.2 percentage points from the historical high in 2020), which attracted and were quoted by the media.

f. Conveyed statistics on public finance affairs in the Annual Report on Government Finance in the Republic of China 2024

The Department collected data on government revenues and expenditures, revenues and expenditures of the treasury, debts, national property, customs, and private participation in infrastructure, and published the *Annual Report on Government Finance in the Republic of China 2024* in June 2025. In addition to a printed book, an e-book was made available simultaneously on the MOF website. The Yearbook fully presents statistical data concerning various businesses, and includes summary analysis to facilitate public understanding of government finance and related trends.

g. Compiled and analyzed gender statistical indicators for 2024

Reflecting a trend toward greater gender equality, the Department continued to expand gender indicators. In addition to general indicators, 17 statistical tables were updated to include a new classification for disadvantaged groups in line with Executive Yuan initiatives to protect the rights of such groups. These updates were completed in 2025. MOF gender statistics for 2024 included 62 tables on comprehensive income tax settlement and declaration, various types of comprehensive income tax income, the number of comprehensive income tax declarations for separated husbands and wives, the number of inheritances renounced, the number of gifts and recipients, and other information, with gender statistical analysis and trend analysis presented via concise and easy-to-understand statistical charts and essential explanations.

h. Updated interactive dashboards and static infographics to enhance the visualization of statistical data

In response to changes in the IT environment and to enhance the quality of data visualizations, a two-year project to revise and upgrade charts was completed in 2024. A total of 20 interactive dashboards were introduced to enhance web interactivity and align with evolving trends in data visualization. Additionally, 42 static infographics addressing fiscal, trade, and gender statistics were created to facilitate the rapid comprehension of key trends. Charts continue to be updated with the release of newer data.

九、法制處

I. Department of Legal Affairs

(一) 組織職掌

法制處置處長 1 人、副處長 1 人、專門委員 1 人、簡任秘書 2 人，下設 5 科，主要負責法規案件之審查、 法規之整理及檢討、法規疑義之研議及闡釋、訴願案件之擬議與其他法制及訴願業務。

1. Organization and Functions

The Department of Legal Affairs is staffed by a Director General, a Deputy Director General, a Senior Executive Officer, and two Senior Secretaries and is composed of five sections. The Department is mainly responsible for reviewing legal cases, compiling and reviewing regulations, discussing and explaining thorny legal issues, proposing appeals, and attending to other legal affairs and appeal business.

(二) 一年來重要業務概況

1. 訴願案件辦結概況

114 年新收 1,158 件，辦結 1,131 件，待辦 340 件，陳述意見 84 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

114 年辦結 1,131 件，其中駁回 885 件，占辦結件數 78.2%；撤銷 9 件，占辦結件數 0.8%；其他 237 件，占辦結件數 21.0%。未提起行政訴訟 834 件，占辦結件數 73.7%。

(2) 法院裁判結果

114 年收到裁判書 237 件，其中判決駁回 203 件，占裁判件數 85.7%；判決撤銷 34 件，占裁判件數 14.3%。

3. 本部主管法規異動情形

114 年主管法規異動，法律共 16 筆，命令（含編制表）共 67 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 60 筆。

4. 納稅者權利保護及人權工作

114 年召開納稅者權利保護諮詢會 4 次及人權工作小組委員會 2 次，決議通過 12 則提案。

2. Overview of Major Operations in 2025

a. Settled appeals

In 2025, the number of new cases was 1,158, while 1,131 cases were completed and 340 were pending. Amicus briefs were provided for 84 cases.

b. Handled appeals and the outcomes of administrative court judgments

(1) Appeals

In 2025, the number of completed cases was 1,131, of which 885 or 78.2% were dismissed, nine or 0.8% were revoked, and 237 or 21.0% had other status. A total of 834 cases resulted in no administrative litigation, accounting for 73.7% of completed cases.

(2) Administrative court decisions

In 2025, the number of cases that received judgment was 237, of which 203 or 85.7% were dismissed, while 34 or 14.3% were revoked.

c. Revised laws and regulations administered by the MOF

In 2025, amended laws and regulations included: a total of 16 laws, 67 orders (including tables), and 60 administrative rules (including the first-type and second-type of administrative rules as defined in the Operating Procedures for the Computer Processing of National Laws and Regulations).

d. Ensured taxpayer rights protection and oversaw the Working Group on Business and Human Rights

In 2025, a total of four sessions of the Taxpayer Rights Protection Advisory Committee were convened, while two sessions of the Working Group on Business and Human Rights Committee were convened, which passed 12 resolutions.

柒、財政人員訓練業務
VII. Training Institute

一、組織職掌

本部財政人員訓練所（下稱財訓所）置所長 1 人，副所長 1 人，簡任秘書 1 人，專門委員 1 人，下設教務、輔導、總務 3 組與人事管理員 1 人及主計員 1 人，法定員額 29 人，預算員額 27 人。

財訓所辦理本部所屬各機關（單位）人員及各級地方政府財政人員訓練之研擬及執行，以「精進優質訓練，培育財政人才」為願景，為國家培植優秀財政人力。

A. Organization and Functions

The Training Institute under the Ministry of Finance (MOFTI) is staffed by a Director General, a Deputy Director General, a Senior Secretary, and a Senior Executive Officer. The MOFTI has three divisions, namely the Education Affairs Division, the Guidance Division, and the General Affairs Division. It also has a Personnel Officer and an Accounting and Statistics Officer. There are 29 statutory staff of the MOFTI, but there are presently only 27 budgeted staff.

The MOFTI is responsible for the development and implementation of training programs for financial personnel from various agencies and units under the MOF as well as financial personnel from all levels of local government. The vision of the organization is to enhance the quality of training and cultivate excellent financial talent, thus contributing to the development of the nation’s public finance workforce.

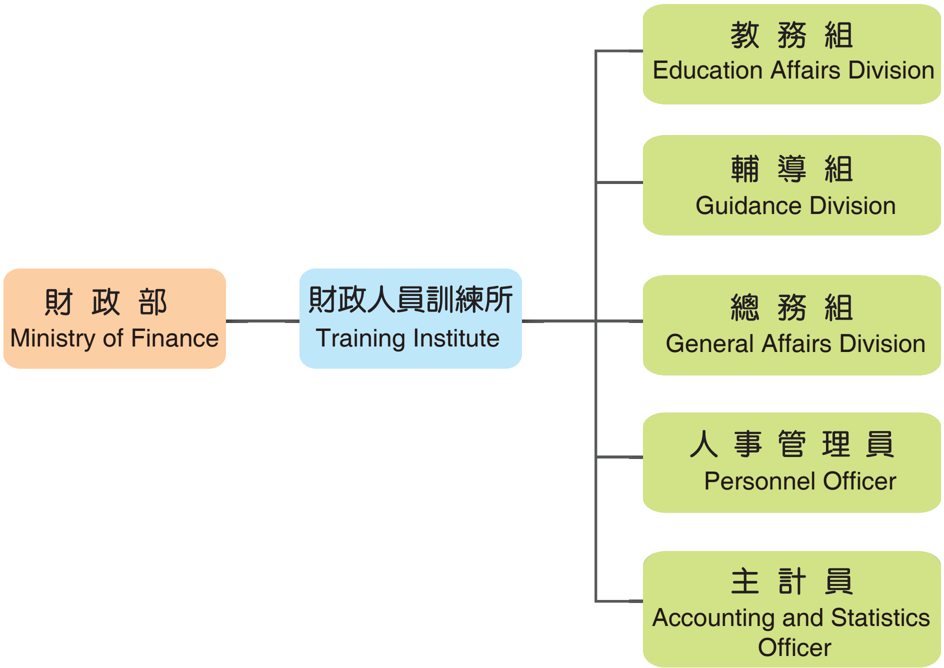


圖 21　財政人員訓練所組織系統圖

Chart 21　Organization of the Training Institute

二、重要業務統計
B. Statistics of Major Operations

表 32　114 年度訓練成果統計表

Table 32　Training Performance in 2025

訓練類別 Category	班數 No. of classes	受訓人數 Trainees	
		人次 Attendance	百分比 %
國稅及地方稅專業訓練 National tax and local tax training	58	2,727	22.84
關務專業訓練 Customs training	40	1,966	16.47
財政專業訓練 Finance training	58	4,120	34.51
法制訓練 Legal training	26	1,242	10.40
國際及外語人才專業訓練 International and multilingual talent cultivation training	28	799	6.70
其他訓練 Other	25	1,084	9.08
合計 Total	235	11,938	100.00

表 33　訓練班次及人數統計表
Table 33　Number of classes and trainees

年度 Year	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
班次 No. of classes	250	275	271	305	278	203	247	267	271	235
人次 Trainees	13,505	16,438	15,919	18,063	13,694	8,689	9,718	13,161	13,633	11,938

三、一年來重要業務概況

(一)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 58 班次、關務專業訓練 40 班次及各項財政專業訓練 58 班次。
2. 製作 9 門 23 小時財政專業訓練數位課程上架至 e 等公務園＋學習平臺。
3. 辦理法制專題研習班共 26 班次，深化法制專業職能。
4. 配合國家政策開辦多元課程，如性別平等、性騷擾防治、消費者保護、AI 應用及淨零轉型等。
5. 為提升採購效率及品質，辦理「採購專業人員訓練專班（基礎班）」2 班次及「採購法令與實務暨稽核技巧進階專題研習」4 班次。

(二)辦理國際財稅重要議題研習

1. 舉辦「國際租稅班第 41 期」，邀請美國加州州立大學洛杉磯分校商學及經濟學院謝維德榮譽教授及阿克朗大學榮譽教授 Mike Arnold Nelson，帶領外國及本國學員共同探討「快速變遷時代經濟與財政挑戰」及「財政聯邦主義與美國州和地方稅收政策」與相關議題。
2. 舉辦「國際租稅研習班—解析全球最低稅負制（第二支柱）」，邀請資誠聯合會計師事務所全球稅務服務主持會計師暨人資長曾博昇率領專業團隊等 4 人，深入解析最新趨勢。
3. 因應國際反避稅趨勢辦理「稅務資訊交換研習班」、「租稅協定專班」及「114 年度財政部各地區國稅局移轉訂價研討會」，精進同仁稅務稽徵專業能力。
4. 配合推動雙語國家政策，辦理財政專業英語、關務英語、國際會議常用語及表達技巧、打造你的 AI 英語家教—如何利用網路資源及透過 AI 輔助自學英語、公務

職場及日常溝通英語、實用社交英語開口說等相關英語訓練班次，全方位建構同仁英語能力。

(三) 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」、「財政主管（幕僚長）研習班」。
2. 培育具前瞻國際視野及領導管理能力之財政專業人才，辦理「財政部 114 年度人才培訓班—薦任第 7 職等以上至薦任第 9 職等人員」。
3. 辦理「主管人員研習班」、「初任薦任主管人員研習班」及「關務股長職務專業訓練班」，培訓優秀主管人才。
4. 強化本部所屬或投資事業機構高階主管之領導統御能力及宏觀視野，辦理「財政部 114 年度公股事業機構高階人才培訓班」。

(四) 持續優化教學與學習環境、推動節電措施及提升場地效能

1. 汰換教室、宿舍老舊設備，提升教學及住宿環境品質。
2. 委託專業技師辦理學員宿舍用電節能診斷、改善評估與推行節能做法及觀念，落實節能減碳措施。
3. 提供場地予本部暨所屬機關及其他公務機關使用計 44 場次，促進場地有效運用及資源共享。

C. Overview of Major Operations in 2025

1. Conducted Training Classes Based on Major Policies to Reinforce Fiscal Professional Competencies

a. Hosted 58 classes on national tax and local tax expertise development, 40 classes on customs affairs, and 58 classes on cultivating professional fiscal knowledge.

b. Developed nine online fiscal courses totaling 23 hours and uploaded them to the e-learning website.

c. Held 26 legal training classes to enhance professional legal competencies.

d. Provided a wide range of courses on subjects such as gender equality, sexual harassment prevention, consumer protection, AI applications, and the net-zero transition to align with national policies.

e. Conducted two basic training courses for procurement professionals and four training courses regarding the Government Procurement Act and advanced auditing techniques to improve procurement efficiency and quality.

2. Conducted Courses on International Taxation

a. Held the 41st International Taxation Academy session, inviting Prof. Emeritus Edward Weite Hsieh from the College of Business and Economics at California State University at Los Angeles, and Prof. Emeritus Mike Arnold Nelson from the University of Akron to lead foreign and domestic participants in discussing the topics “Economic and Fiscal Challenges in the Fast-Changing World” and “Fiscal Federalism and US State and Local Tax Policy.”

b. Held the “Seminar for International Taxation – Unpacking the Global Minimum Tax Regime (Pillar Two),” inviting Mr. Paulson Tseng, Partner and Chief Human Resources Officer at PwC Taiwan, to lead a team of four professionals in analyzing the latest trends.

c. In response to international anti-tax avoidance trends, held the “Program for the Exchange of Tax Information,” “Program for Tax Treaties,” and “2025 Transfer Pricing Seminar of the National Taxation Bureaus of the Ministry of Finance” to enhance tax inspection capabilities.

d. In line with the national policy to promote bilingualism, conducted various English training courses, including financial and taxation English, customs English, common phrases and expressions for international conferences, and creating your own AI English tutor (how to use online resources and AI-assisted self-study of English, business and daily communication English, and practical social English speaking skills), to enhance the all-round English proficiency of colleagues at the MOF.

3. Provided Management and Supervisory Training Courses at All Levels

a. Hosted different seminars for the heads, deputy heads, and chiefs of staff of the MOF and its subordinate agencies to enhance their cross-functional communication skills.

b. Held the 2025 talent cultivation program to expand the talent pool and develop mid-level supervisors with global perspectives and management skills.

c. Provided training programs for supervisors and those who were newly promoted to higher ranks as well as professional courses for the chiefs of subdivisions of the National Taxation Bureaus and Customs, to improve their management capacity.

d. Held the 2025 training and development program for high-ranking staff of government-owned enterprises to enhance the leadership skills and macro vision of senior managers.

4. Continued to Optimize Teaching and Learning Environments, Implement Power-saving Measures, and Improve the Use Efficiency of Venues and Resources

a. Replaced old equipment in classrooms and dormitories, improving the quality of teaching and accommodation environments.

b. Commissioned professional technicians to conduct electrical usage assessment and energy efficiency improvements for trainee dormitory facilities, promoting energy-saving practices and concepts and implementing carbon reduction measures.

c. Provided venues for the MOF, its subordinate agencies, and other government agencies for a total of 44 activities, promoting effective venue utilization and 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 Subsidiaries

(一) 臺灣金融控股股份有限公司
1. Taiwan Financial Holding Co., Ltd.

1. 組織職掌

臺灣金融控股股份有限公司（下稱臺灣金控）持有臺灣銀行股份有限公司（下稱臺灣銀行）、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）3 家子公司 100%股權，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），為強化消費者保護、發揮經營綜效及提升服務品質，臺銀保經於 114 年 8 月 1 日併入臺灣銀行，並成立「保險代理部」，概括承受其權利義務。集團業務涵蓋銀行、壽險及證券領域，國內服務據點逾 180 處、海外據點 23 處（含支行及代表人辦事處），員工人數逾 8,000 人。

a. Organization and Functions

Taiwan Financial Holding Co., Ltd. (TFH) has three wholly-owned subsidiaries, including Bank of Taiwan Co., Ltd. (BOT), 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. To improve consumer protection, reap the benefits of group synergy, and enhance service quality, BOT merged BTIB into BOT on August 1, 2025. It then established the Department of Insurance Agency to assume all the rights and obligations of BTIB. The Group's operations cover banking, life insurance, and securities. TFH has more than 180 service locations across Taiwan and 23 locations overseas (including branches and representative offices). The Group has over 8,000 employees.

2. 一年來重要業務概況

(1) 優化營運管理，提升經營績效

114 年度合併稅前淨利 252.88 億元，達預算目標 182.82%，倘加計負擔軍公教

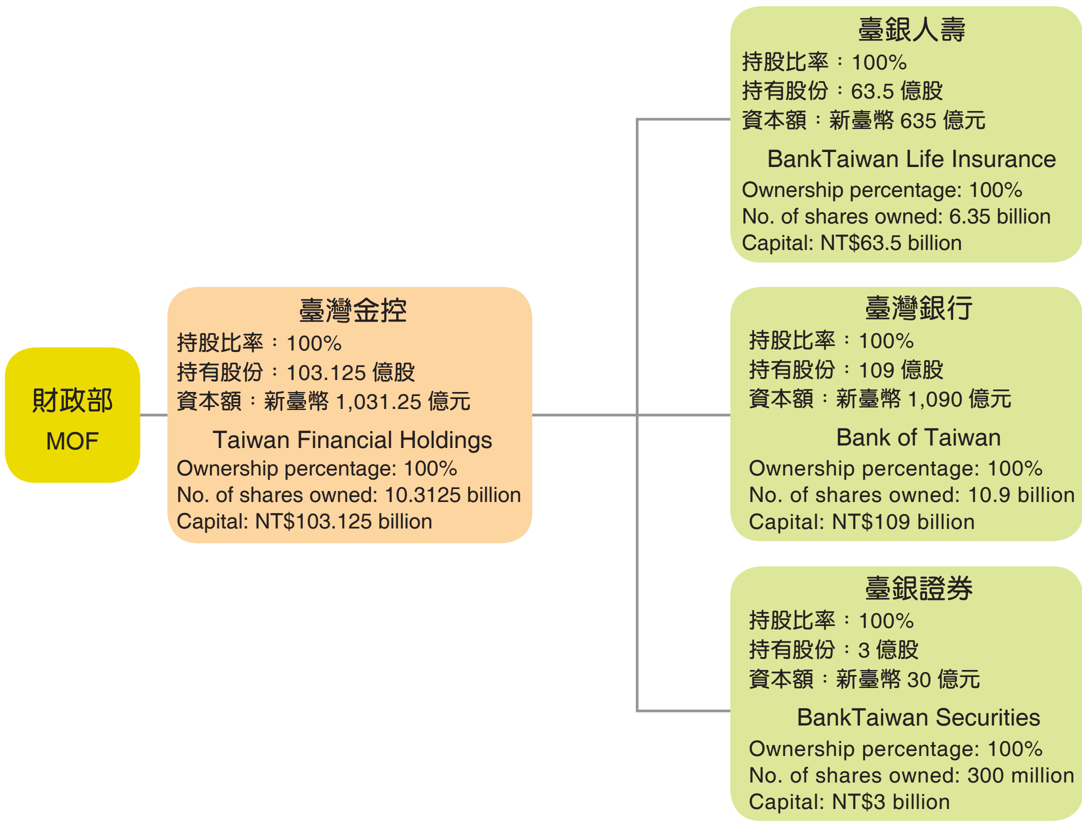


圖 22　臺灣金控組織關係

Chart 22　Structure of Taiwan Financial Holdings

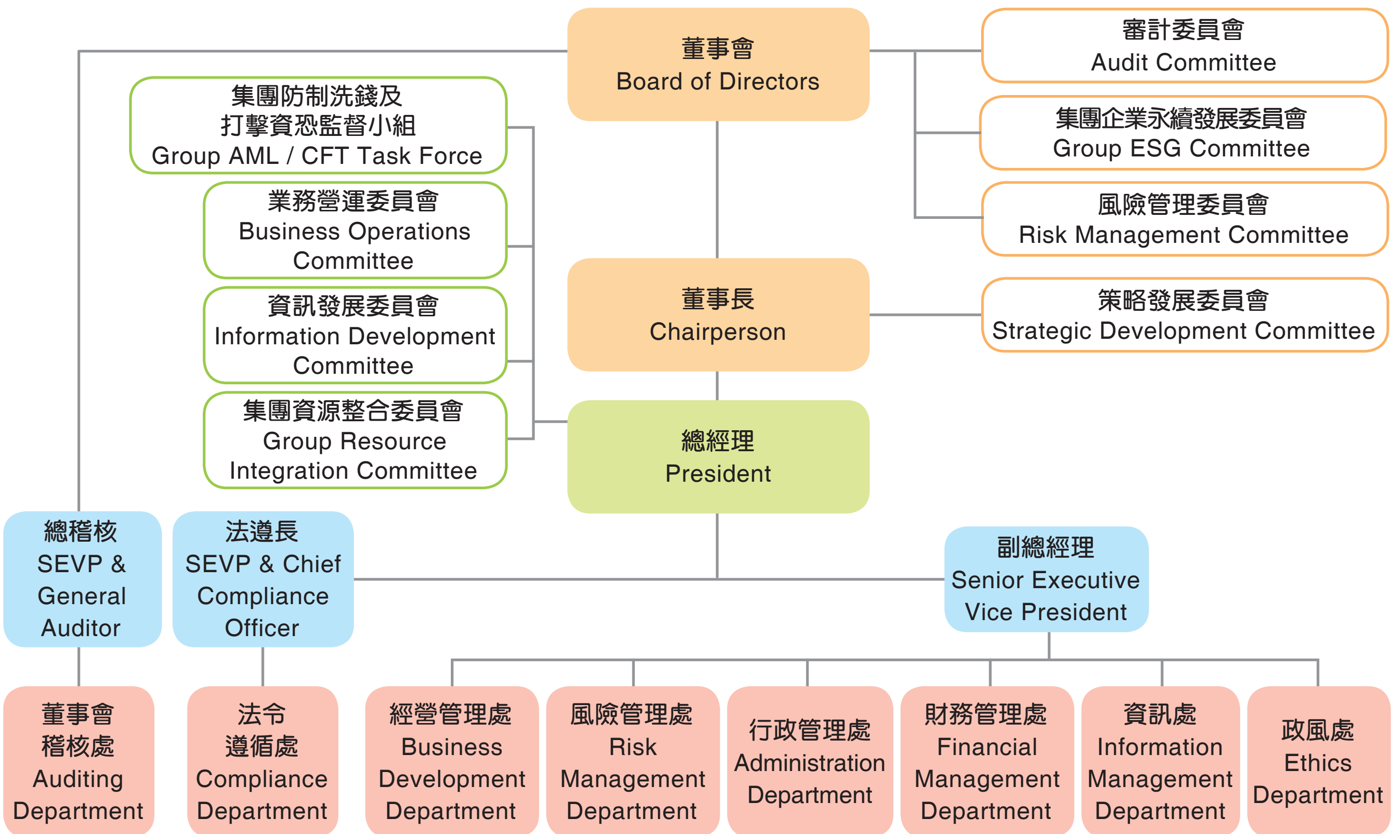


圖 23　臺灣金控組織系統

Chart 23　Organization of Taiwan Financial Holdings

優存利息等政策因素影響金額 96.76 億元，稅前淨利為 349.64 億元。

(2) 導入 IFRS 永續揭露準則，提升集團資訊透明度

為使利害關係人充分瞭解臺灣金控永續風險與機會、相關因應策略、指標及目標，進而評估其對集團所產生短、中、長期財務影響，113 年底委聘顧問輔導導入 IFRS 事宜，後續將依金融監督管理委員會（下稱金管會）規定，自 116 年起揭露永續相關財務資訊。

(3) 精進 ESG 作為，踐履永續願景

建構永續治理文化，精進永續發展策略藍圖，有序推動永續事務；持續推動科學基礎減碳目標（SBT）專案，114 年完成設定集團減碳目標，並訂定相關行動計畫，將持續優化減碳作為，以實質行動引領產業轉型，共創永續社會。

(4) 完善風險管理，提升資本效率

以「風險管理、資本效率與氣候韌性」為核心，持續精進整合性風險管理機制，落實各項管控措施，促進資本有效配置並強化資本適足性；同時完善氣候變遷風險管理，深化管理作為，提升因應氣候變遷風險韌性，打造穩健及永續經營體質。

(5) 強化資安韌性，落實內部控制及法令遵循

持續精進資安治理架構與執行機制，完善跨單位合作與支援體系，加強資安情資交流與聯防應變演練，提升整體資安防護韌性；透過宣導法令規章、修訂內規、定期自行評估作業、年度考核及實施訓練等措施，降低法遵風險，使法遵意識內化為核心文化。

(6) 推廣多元公益，善盡社會責任

賡續支持公益音樂會活動及國內體育賽事、提供弱勢家庭學生獎學金，並捐助弱勢族群照顧機構提升環境品質；另舉辦捐血、淨灘及植樹等系列性公益活動，強化社會參與及推動環境永續，積極踐履企業社會責任。

b. Overview of Major Operations in 2025

(1) Optimized operations management and improved business performance

2025 consolidated income before tax came to NT$25.288 billion, or 182.82% of the target. After factoring out the NT$9.676 billion burden for supporting government policy, such as the interest on special high-interest deposits for recipients of public service and military pensions, consolidated income before tax came to NT$34.964 billion.

(2) Adopted IFRS Sustainability Disclosure Standards and improved groupwide information transparency

To help stakeholders fully understand sustainability-related risks and opportunities faced by TFH, related response strategies, indicators, and targets, and how then assess short-, medium-, and long-term financial impacts, a consulting firm was retained in late 2024 to advise TFH on its adoption of the IFRS Sustainability Disclosure Standards. TFH will begin reporting sustainability-related financial information in 2027, as required by the Financial Supervisory Commission (FSC) under related regulations.

(3) Enhanced ESG measures and implemented a vision for sustainability

Worked to build a culture of sustainable governance, enhanced the Group’s sustainability roadmap, and promoted sustainability-related matters in an orderly manner. Continued to promote the Science Based Targets (SBT) Program by completing the establishment of Group-wide carbon reduction targets and adopting a related action plan. TFH will continue to optimize carbon reduction measures, thereby taking concrete steps to guide a sectoral transformation so that a wide range of stakeholders can jointly create a sustainable society.

(4) Strengthened risk management and improved capital efficiency

By placing its core focus on risk management, capital efficiency, and climate resilience, TFH continued to strengthen its integrated risk management mechanisms and implement various control measures to promote efficient capital allocation and strengthen capital adequacy. TFH also improved its climate risk management regime, enhanced management, and shored up the company’s business footing so as to create better resilience in the face of climate risks and ensure greater stability and sustainability.

(5) Enhanced cyber resilience by implementing internal controls and compliance measures

Continued to improve the Group’s cybersecurity governance structure and implementation mechanisms, promoted cross-departmental collaboration and support mechanisms, enhanced cyber intelligence collection and analysis capabilities, and increased information system resilience. By conducting outreach campaigns to increase awareness and understanding of related laws and regulations, revising internal rules, conducting periodic self-assessments and annual reviews, and carrying out training and other such measures, TFH reduced compliance-related risks and internalized compliance awareness such that it is now a core element of the Group’s corporate culture.

(6) Promoted public well-being and fulfilled corporate social responsibility

Continued to support charity concerts and domestic sports events, sponsored scholarships for students from disadvantaged families, and provided donations to improve the living environments of care facilities. Also held a series of public interest activities, such as blood drives, beach cleanups, and tree-planting activities. Enhanced social participation and promoted environmental sustainability to fulfill the Group’s corporate social responsibility.

(二) 臺灣銀行股份有限公司

2. Bank of Taiwan Co., Ltd.

1. 組織職掌

臺灣銀行除依銀行法規定辦理一般銀行業務外，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業務。

a. Organization and Functions

In addition to conducting ordinary banking business in accordance with the provisions of the Banking Act, the Bank of Taiwan (BOT) complied with government policy by handling 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 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 insurance fund for government employees and retirees, and engages in other lines of business approved by the competent authorities.

2. 重要業務統計

b. Statistics of Major Operations

表 34　臺灣銀行 114 年度主要業務營運量

Table 34　BOT business volume of major operations in 2025

單位：新臺幣 10 億元（外匯：10 億美元）
Unit: NT$ billion (Forex: US$ billion)

主要業務項目 (Major operation category)	營運量 (Business volume)
存款業務 (Deposits)	5,275.3
放款業務 (Loans)	3,491.1
外匯業務 (Foreign exchange)	431.8

3. 一年來重要業務概況

(1) 強化資產結構，健全資產品質

落實消費者金融、企業金融與政府部門放款均衡配置之經營策略，整體經營績效表現亮眼，114 年度稅前盈餘 327.23 億元，達年度預算目標 214.14%，並持續優化資產品質及強化風險承擔能力；逾放比率 0.08%、備抵呆帳覆蓋率 1,782.45%，資產品質維持穩健水準。

(2) 支持經濟發展，拓展授信業務

響應政府政策，積極推動六大核心戰略產業放款方案、投資臺灣三大方案、新南向、離岸風電、青年安心成家購屋優惠貸款等政策性貸款，協助產業發展並滿足民生需求。

(3) 優化海外布局，拓展外匯業務

為支持本國重要產業發展，配合臺商國際化布局，就近服務海外臺商客戶，並持續優化區域配置，提升整體營運效能，114 年 9 月日本福岡辦事處升格為出張所；積極拓展外匯業務，截至 114 年底全行外匯存款餘額 1 兆 1,759 億元，占總存款 22%。

(4) 賡續推展多元信託，踐履普惠金融使命

透過多元信託專案及普惠金融商品，提供全民信賴之金融解決方案，以落實普惠金融，並因應社會趨勢，積極耕耘安養信託業務，透過多元創新方式宣導信託觀念，榮獲金管會「信託業推動信託 2.0 計畫評鑑」安養信託獎 A 組績效優良銀行，2025《Trust Award》多元信託創新獎榮獲「最佳公益信託創新獎」、「最佳信託宣導獎」及「最佳都更危老信託獎」。

(5) 深化數位轉型，精進金融創新

持續精進金融創新與客戶體驗，推動各業管部門業務數位化，促進全面採行數位營運，並以使用者為中心進行業務規劃及執行。以敏捷方法聚焦行動裝置服務發展趨勢，從產品導向邁向生態系整合方案，持續優化客戶服務。另將數據應用從靜態報表延伸至決策支持，布建資料多元化應用，並建構貼合業務發展之人工智慧專屬模型。賡續推動金融專利研發，截至 114 年底，獲經濟部智慧財產局累計核發 1,090 件金融科技專利（發明專利 94 件、新型專利 983 件、設計專利 13 件）。

(6) 發行全臺首張木質信用卡—「綠行卡」

綠行卡採用通過森林管理委員會認證木質卡體，製程碳排放量遠低於傳統塑膠卡，並將消費與公益緊密連結，提供多元回饋機制，範疇涵蓋綠色商店、低碳交通及公益支持三大領域，鼓勵持卡人將每筆消費轉化為對公益實質支持。

(7) 成立「保險代理部」，提升服務品質

為強化消費者權益保護，臺灣銀行於 114 年 8 月 1 日合併子公司臺銀保經並成立「保險代理部」，配合政府推動保險市場健全發展政策，以代理銷售保險商品方式，協助民眾及企業完善風險保障、財務規劃及資產傳承。

(8) 落實永續藍圖，共創淨零願景

賡續落實永續發展責任，依循國家淨零目標與主管機關要求，完成科學基礎減碳目標設定及行動計畫，績效屢獲肯定，榮獲英國標準協會（BSI）頒發「ESG 永續發展卓越獎」與「數位信任資安治理永續獎」，及台灣永續能源研究基金會主辦「台灣企業永續獎」獲頒「性別平等領袖獎」、「社會共融領袖獎」及「高齡友善領袖獎」，另以「失智友善 信託相伴」、「能源永續 綠動升級」及「畫影書韻 文化永續」專案榮獲台灣永續行動獎（TSAA）肯定。

c. Overview of Major Operations in 2025

(1) Strengthened asset structure and achieved sound asset quality

BOT adopted a 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 2025 were NT$32.723 billion, or 214.14% of the annual budget target. The Bank also continued to optimize asset quality and strengthen risk-bearing capacity. The non-performing loan (NPL) ratio was 0.08% and the NPL coverage ratio stood at 1,782.45%, indicating that asset quality remained stable.

(2) Supported economic development and expanded credit business

In response to government policies, BOT promoted policy-based loans such as loans to the Six Core Strategic Industries, three major investment programs in Taiwan, the New Southbound Policy, offshore wind power, and preferential loans for young people to buy homes. Such measures supported industrial development and people's livelihood needs.

(3) Extended overseas presence and expanded foreign exchange activities

To support the development of important Taiwanese industries, BOT coordinated with the efforts of offshore Taiwanese businesses to further build up their international presence and serve their needs from proximal locations. BOT also continued to optimize regional allocations to achieve better returns on capital. The Bank’s representative office in Fukuoka was upgraded to a sub-branch in September 2025. As of the end of 2025, BOT’s foreign exchange deposits totaled NT$1.1759 trillion, or 22% of total deposits.

(4) Continued to promote diversified trust services to achieve financial inclusion

To achieve financial inclusion, BOT launched a variety of special trusts and inclusive finance products to offer financial solutions that people can trust. In response to evolving social trends, BOT made a serious effort to enhance its retirement trust business. For its use of a diverse range of innovative channels to share knowledge about trusts, the Bank earned numerous accolades in 2025, including the FSC Trust 2.0 Evaluation Elderly Care Trust Award (Group A Outstanding Bank) and 2025 Trust Awards for Best Charitable Trust Innovation, Best Trust Promotion, and Best Urban Renewal and Unsafe Old Building Trust.

(5) Enhanced the digital transformation and enhanced financial innovation

BOT continued to enhance financial innovation and the customer experience, promoted digitization at all business units, spurred adoption of digital operations across the board, and put users first in conducting the planning and implementation of operations. BOT employed a variety of methods to address trends in the development of mobile services and moved toward ecosystem integration in an ongoing effort to optimize customer services. The Bank also went beyond the old static mode concerning data applications, proactively used data in support of policymaking, arranged many methods by which to employ data, and built AI-specific models designed to meet BOT's particular business development needs. In addition, BOT continued to promote financial patent R&D. As of the end of 2025, BOT had obtained 1,090 fintech patents (94 invention patents, 983 utility model patents, and 13 design patents) from the Taiwan Intellectual Property Office (TIPO).

(6) Introduced Taiwan's first wooden credit card — the "Green Go Card"

"Green Go" credit cards are printed on wood certified by the Forest Stewardship Council, which generates a much lower carbon footprint than the process used for manufacturing an ordinary credit card in a bid to preserve the environment. Such an approach has established a close link between consumption and the public good. The card provides multiple reward mechanisms for green retail, low-carbon transportation, and charity support. BOT encourages cardholders to make each purchase keeping support for good causes in mind.

(7) Established the Department of Insurance Agency to improve service quality

To better protect the interests of financial consumers, BOT on August 1, 2025, subsumed its subsidiary BankTaiwan Insurance Brokers Co., Ltd. (BTIB) and established the Department of Insurance Agency. To coordinate with the government policy of promoting the sound development of the insurance market, BOT is encouraging the sale of insurance products via agents to help consumers and enterprises properly arrange for risk protection, financial planning, and asset inheritance.

(8) Implemented a sustainability roadmap and worked to achieve net-zero emissions

BOT continued to fulfill its responsibility as concerns sustainable development. Acting in line with national net-zero targets and regulatory requirements, the Bank completed the setting of SBTs. Its performance in meeting these targets has been widely praised. The Bank received the ESG Sustainability Excellence Award and the Digital Trust and Cybersecurity Governance Sustainability Award from the British Standards Institution. It was also honored with the Gender Equality Leadership Award, Social Inclusion Leadership Award, and Age-Friendly Leadership Award, at the Taiwan Corporate Sustainability Awards, organized by the Taiwan Institute of Sustainable Energy. In addition, at the Taiwan Sustainability Action Awards ceremony, BOT received recognition for its projects entitled Protecting People with Dementia, Care Trust by Your Side, Greening Corporate Progress Toward Net-Zero Emissions, and Arts Festival Bank of Taiwan projects.

(三) 臺銀人壽保險股份有限公司

3. BankTaiwan Life Insurance Co., Ltd.

1. 組織職掌

臺銀人壽辦理人壽保險、傷害保險、健康保險及年金保險，受政府委託辦理軍人保險與其準備金之管理及運用，並辦理其他經主管機關核准業務。

a. Organization and Functions

BankTaiwan Life Insurance Co., Ltd. (BTLI) offers life, accident, health, and annuity insurance, is entrusted by the government to offer military insurance and to handle the management and utilization of military insurance reserves, and handles other lines of business approved by the competent authorities.

2. 一年來重要業務概況

(1) 業務經營

為配合保險監理政策及因應接軌國際財務報導準則第 17 號（IFRS17），推展資產負債管理、減輕資本計提壓力、增裕利潤貢獻，或對保險合約服務邊際（Contractual Service Margin，下稱 CSM）具正向貢獻等商品，強化壽險經營體質。114 年度初年度保費收入（含投資型商品）為 112.71 億元、CSM 為 65.74 億元，保費質量均較前一年度提升，有助於健全經營體質。另資金運用方面，全年國內外權益累積投資收益達 55.69 億元，並積極配合政策投資公共建設，以 4.6 億元取得內湖不動產，尋求穩定收益。

(2) 客戶服務

為落實普惠金融及提升數位金融服務，積極推動數位轉型及營運優化，完成保險費電子化授權服務系統（eDDA），縮短客戶授權時間；建置行動投保系統，提供更多元便捷行政作業方式，提升核保作業效率。響應政府政策辦理保單借款優惠利率專案，協助經濟弱勢保戶紓緩壓力，並持續舉辦保戶子女獎學金活動及顧客滿意度問卷調查，落實客戶關懷。114 年 8 月持續通過「ISO 10002：2018 客戶申訴品質管理系統」驗證，榮獲 2025 保險信望愛「最佳社會責任獎」等 3 項大獎及卓越雜誌「卓越產品創新獎」等 4 項大獎肯定。

(3) 企業永續

配合政府及集團政策，定期召開企業永續發展委員會，落實永續事務；114 年 4 月完成 113 年度溫室氣體盤查並通過第三方查證，並達成 114 年自身營運及投融資業務減碳目標；為實現普惠金融，持續推廣微型保險及小額終老保險，12 月獲金管會頒發「身心障礙關懷獎」；持續優化永續資訊管理內部控制作業，提升揭露品質。

b. Overview of Major Operations in 2025

(1) Business operations

In line with insurance supervisory policies and with International Financial Reporting Standard 17 (IFRS 17), BTLI continued to promote products that facilitate asset-liability management, reduce the capital charge burden, increase the profit contribution ratio or make a positive contribution to contractual service margin (CSM), and strengthen business operations. BTLI saw first-year premium income of NT$11.271 billion (including for investment-linked insurance) in 2025, while CSM came to NT$6.574 billion. The quality of premiums was up from the previous year, ensuring more sound business operations. As for capital allocation, total income on domestic and overseas equity investments amounted to NT$5.569 billion, and BTLI cooperated with government policy by investing in public infrastructure projects. BTLI acquired real estate in Taipei’s Neihu District for NT$460 million in pursuit of stable investment returns.

(2) Customer service

To achieve financial inclusion and improve the quality of digital financial services, BTLI promoted the digital transformation and optimization of operations, completed electronic direct debit authorization for insurance premiums, and shortened customer authorization times. It also created a system for applying for insurance on mobile devices, thus providing more diversified and convenient administration that allows for more efficient underwriting operations. In support of government policy, BTLI implemented a preferential rate policy loan program to help economically disadvantaged policyholders deal with financial pressures, continued to hold scholarship programs for the children of policyholders, and conducted customer satisfaction surveys. In August 2025, BTLI sat for and retained ISO 10002:2018 Customer Complaint Management System certification. The company also received three awards at the 2025 Insurance Faith, Hope & Love Awards, including the Best Social Responsibility Award, as well as four awards from *Excellence Magazine*, including the Product Innovation Excellence Award.

(3) Corporate sustainability

BTLI coordinated with the policies of the government and the Group by periodically calling meetings of the Committee for Corporate Sustainability and implementing sustainability measures. In April 2025, BTLI completed its 2024 GHG inventory as well as third-party verification and met targets for reducing the carbon footprint of its own operations and of its investment and lending activities. To achieve financial inclusion, BTLI continued promoting microinsurance and micro-whole-life insurance. In December, it received the FSC's Disability Care Award. In addition, BTLI continued to optimize sustainability information management and internal control systems in order to improve the quality of disclosures.

(四) 臺銀綜合證券股份有限公司

4. BankTaiwan Securities Co., Ltd.

1. 組織職掌

臺銀證券經營有價證券之經紀、自營、承銷、期貨交易及其他經主管機關核准業務。

a. Organization and Functions

BankTaiwan Securities Co., Ltd. (BTS) engages in securities brokering, proprietary trading, underwriting, futures trading, and other lines of business as approved by the competent authorities.

2. 一年來重要業務概況

(1) 經紀業務

積極推動「櫃檯數位化」及無紙化作業，並持續優化「線上櫃檯」功能，落實綠色金融目標。為響應普惠金融政策，114 年度賡續實施定期定額手續費均一

價優惠，有效提升小額投資意願。在數位服務與行銷策略雙重驅動下，客戶數與成交量同步成長，經紀業務總營運量約達 1 兆 8 千億元。

(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，114 年成功爭取 2 件大型籌資案件，發揮集團整合行銷綜效；配合資本市場趨勢，積極爭取符合 ESG 原則及綠色能源議題相關承銷業務，推動永續金融發展。114 年度承銷業務量計 11.27 億元。

(3) 自營業務

挑選信用等級佳、收益率相對較高之公司債及金融債分批投資，積極承作債券附條件交易；投資選股以產業前景、獲利展望佳、高現金股息殖利率、ETF 及基金等為優先考量；持續將 ESG 因子納入投資決策流程，並針對高氣候轉型風險產業進行控管。114 年度自營業務量計 40.86 億元。

b. Overview of Major Operations in 2025

(1) Brokerage

BTS vigorously promoted its digital service counter solutions and paperless office operations, continued to optimize the functions of its online service counter, and moved toward green finance goals. In support of the government’s financial inclusion policy, BTS in 2025 continued to offer a fixed-fee regular investment service, which made people more willing to participate in small-scale investing. Driven by the dual factors of digital services and marketing strategies, the number of customers and transaction volume both rose. Brokerage business volume reached approximately NT$1.8 trillion.

(2) Underwriting

Using TFH’s integrated marketing platform and BOT’s corporate banking services, BTS successfully secured two major fundraising mandates in 2025, demonstrating group synergy; accommodated capital market trends and pursued underwriting business that conformed to ESG principles and highlighted green energy, thus promoting sustainable finance development. Underwriting business volume was NT$1.127 billion in 2025.

(3) Proprietary trading

Executed tranche investments in corporate bonds and bank debentures with relatively high ratings and yields and sought repo bond transactions; when making equity investments, BTS chose individual stocks, ETFs, and funds in sectors that offered high return prospects or high cash dividends; continued to incorporate ESG factors into investment decisions and limited investments in industries with exposure to high climate transition risks. Proprietary trading business volume was NT$4.086 billion in 2025.

二、臺灣土地銀行股份有限公司
B. Land Bank of Taiwan Co., Ltd.

(一) 組織職掌

臺灣土地銀行股份有限公司（下稱土地銀行）為政府指定唯一辦理不動產信用專業銀行，除貫徹政府賦予推動住宅、土地政策，發展國民經濟建設等專業銀行使命外，更以「創新、效率」企業化經營方式，運用不動產專業利基，深化業務基盤，積極轉型為全方位銀行，為社會大眾提供多元化創新金融服務，並持續追求永續發展，朝優質金融機構願景邁進。土地銀行為百分之百公股銀行，國內計有 148 家分行，境外計有洛杉磯分行、新加坡分行、香港分行、上海分行、紐約分行、天津分行、武漢分行、布里斯本分行及吉隆坡代表人辦事處。

1. Organization and Functions

Land Bank of Taiwan Co., Ltd. (LBOT) is the only government-appointed bank specializing in real estate credit. In addition to fulfilling the government's mandate to promote housing and land policies and contribute to national economic development, LBOT adopts an entrepreneurial approach toward "innovation and efficiency." Leveraging its expertise in the real estate sector, LBOT has enhanced its business foundations to transform into a full-service bank, striving towards the vision of becoming a high-quality financial institution. LBOT is a 100% state-owned bank with a total of 148 branches domestically, overseas branches in Los Angeles, Singapore, Hong Kong, Shanghai, New York, Tianjin, Wuhan, and Brisbane, and a representative office in Kuala Lumpur.

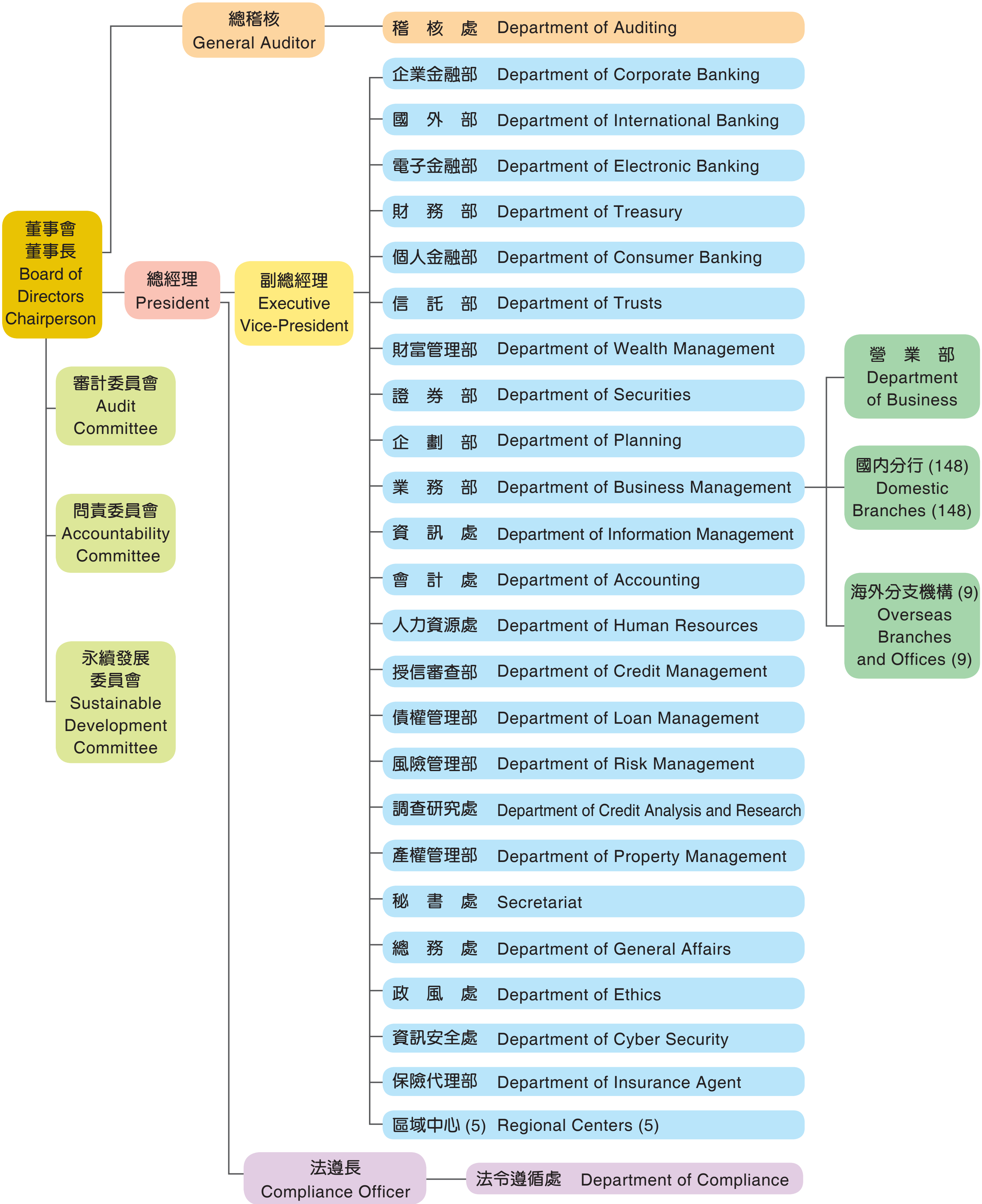


圖 24　臺灣土地銀行組織系統圖

Chart 24　Organizational chart of Land Bank of Taiwan

（二）一年來重要業務概況

1. 積極推動各項線上服務、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 114 年底，總存款累計平均餘額為 3 兆 835 億元。
2. 積極配合政府政策，推動綠色金融、六大核心戰略產業融資、扶植中小企業發展、都市更新及危老重建業務、新南向政策目標國家授信、投資臺灣三大方案、中小微企業多元發展專案及因應關稅金融協助措施等政策性業務，並持續拓展聯貸主辦案件，截至 114 年底，企業金融放款平均餘額 1 兆 1,586 億元。
3. 積極辦理本部「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 114 年底，個人金融放款平均餘額 1 兆 3,177 億元；信用卡收單業務積極推展大型特店及深耕中小型特店，加強刷卡機功能及服務整合，並持續導入台灣 Pay 信用卡行動支付。
4. 截至 114 年底，整體信託財產餘額 5,653.15 億元，保管基金計 22 檔；不動產信託累計承作案件 7,843 件；金融資產證券化案累計承作 31 件，運作中案件 1 件；不動產證券化案累計承作 7 件，運作中案件 3 件，於擔任證券化受託機構及不動產信託業務均居領先地位。積極配合金管會推動信託業務發展策略藍圖，開辦多元安養信託服務，並獲金管會評鑑「安養信託獎」績效優良機構。
5. 114 年度銀行保險業務實收保險費 72.3 億元，房貸壽險業務實收保險費 15.24 億元，信託投資有價證券業務承作量 399.07 億元。
6. 114 年度外匯業務承作量 1,092.10 億美元，其中進口業務量 133.50 億美元；出口業務量 28.59 億美元；匯兌業務量 930.01 億美元。
7. 積極推廣證券經紀、承銷業務及證券電子線上開戶服務，強化證券電子線上服務效能，結合企業金融資源，開發企金客戶之主、協辦現金增資、可轉換公司債及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。114 年度經紀業務營運量為 6,809.12 億元，證券承銷案件 40 件。
8. 持續推動數位服務創新，截至 114 年底，提供金融 XML 憑證支援 NFC 感應簽章、ATM 近接感應語音提示、試辦無障礙輔助螢幕 ATM 及 AI 臉部辨識防詐功能；新增臺幣轉帳顯示收款人戶名，持續推廣 TWQR 乘車碼，打造友善金融服務環境。
9. 截至 114 年底，逾期放款金額 18.36 億元、逾放比率 0.07%、備抵呆帳覆蓋率 2,007.24%，持續維持良好資產品質及低水位之逾放比率。
10. 積極推展人壽保險、網路投保、個人傷害險及居家綜合險等保險業務，並持續擴充產品線，以滿足客戶多元需求並提升整體競爭力。114 年度新增保險專案商品計 48 檔。

11. 114 年度營業總收入 965.37 億元、稅前淨利 200.34 億元、稅前資產報酬率 0.54%、稅前權益報酬率 8.50%、稅前淨利率 20.99%、稅前每股盈餘 2.32 元。
12. 配合國家淨零目標，於投資、融資及商品審查流程納入 ESG 因子；落實氣候變遷管理，114 年度編製氣候相關財務揭露（下稱 TCFD）報告通過第三方查證，並完成國內及海外全數營運據點溫室氣體盤查，取得 ISO 14064-1 查驗聲明書；延平大樓、高雄分行及台南分行通過 ISO 50001 能源管理系統；另總行大樓通過 ISO 14001 環境管理系統與 ISO 45001 職業安全衛生管理系統等 2 項國際標準認證，朝低碳永續目標持續邁進；89 家分行通過衛生福利部國民健康署「職場健康促進自主評核」認證並取得標章；推出綠色存款、綠色建築融資、綠建築房貸等永續金融商品，引導資金投入永續發展領域，建構永續低碳社會。

2. Overview of Major Operations in 2025

a. To increase demand deposits, LBOT actively promoted various online services, strengthened its deposit structure, reduced its capital costs and integrated its corporate credit with real estate trust business. As of the end of 2025, the accumulated average balance of total deposits was NT$3,083.5 billion.

b. LBOT is fully committed to aligning with the government's efforts to promote green finance, the Six Core Strategic Industries, the development of small and medium-sized enterprises, urban renewal, loans to enterprises in target countries of the New Southbound Policy, three major programs for investing in Taiwan, and the Micro, Small and Medium-sized Enterprise Diversified Revitalization Development Plan and tariff response measures. Moreover, it is also dedicated to the expansion of its syndicated loan services. The average balance of corporate finance at the end of 2025 stood at NT$1,158.6 billion.

c. LBOT is actively engaged in the policy-based residential loan business such as the MOF's State-owned Banks' Preferential Housing Loans for Young People and the Ministry of the Interior's Home Purchase and Renovation Loans. The Bank remains focused on housing loans and consumer loans for its personal banking business, with an average balance of NT$1,317.7 billion in personal banking by the end of 2025. The credit card business not only expanded into large-scale merchants, but also cultivated relationships with small and medium-sized merchants. In addition, LBOT strengthened the functionality of card machines, integrated services, and continued to introduce the Taiwan Pay credit card mobile payment scheme.

d. As of the end of 2025, total trust assets stood at NT$565.315 billion, with 22 managed funds and 7,843 real estate trusts, as well as 31 financial asset securitization cases launched, with one case currently operating. Seven real estate securitizations were also undertaken, with three presently in operation, allowing LBOT to maintain its leadership as a securitization trustee and with its real estate trust services. As an advocate of the FSC's efforts to promote the Strategic Blueprint for Trust Business Development, LBOT launched diversified elderly care trust services, and won the FSC's Elderly Care Trust Award for its outstanding performance.

e. The insurance business took in premiums of NT$7.23 billion, the mortgage life insurance business received premiums of NT$1.524 billion, and the trust investment in marketable securities business reached NT$39.907 billion in 2025.

f. The volume of foreign exchange business was US$109.210 billion, of which US$13.350 billion was for import business, US$2.859 billion was for export business, and US$93.001 billion was for remittance business in 2025.

g. LBOT proactively promoted securities brokerage services, online securities account opening services, and underwriting business, and also enhanced the effectiveness of online securities services. The Bank utilized corporate financial resources to explore underwriting business such as serving as lead or co-underwriter for cash capital increases, convertible bonds, and domestic ordinary corporate bonds to boost revenue and implement one-stop services for corporate finance. Turnover of the brokerage business in 2025 was NT$680.912 billion, and there were 40 securities underwriting cases.

h. LBOT continues to promote digital service innovation. As of the end of 2025, the Bank had introduced financial XML certificates supporting NFC-enabled signature authentication, ATM voice prompts activated by proximity sensing, pilot programs for ATMs equipped with accessible auxiliary screens, and AI-powered facial recognition for fraud prevention. It also added payee name display for TWD transfers and continued to promote TWQR transit codes, thereby fostering a more inclusive and accessible financial service environment.

i. As of the end of 2025, the amount of overdue loans was NT$1.836 billion, the NPL ratio was 0.07%, and the NPL coverage ratio was 2,007.24%, meaning that LBOT had maintained good asset quality and a low non-performing loans ratio.

j. The Bank actively promotes insurance businesses such as life insurance, online insurance, personal accident insurance, and comprehensive home insurance. LBOT continues to expand its product lines to meet the diverse needs of customers and enhance overall competitiveness. In 2025, a total of 48 new insurance products were added.

k. For 2025, total operating revenues were NT$96.537 billion, and net income before tax was NT$20.034 billion; pre-tax return on assets was 0.54%, pre-tax return on equity was 8.50%, pre-tax profit margin was 20.99%, and pre-tax earnings per share were NT$2.32.

l. In line with the nation's net-zero emissions goal, ESG factors are now incorporated into the investment, financing, and product review processes. Climate change management has been implemented, and the Task Force on Climate-related Financial Disclosures (TCFD) report for 2025 was verified by a third party. Greenhouse gas inventories have been completed for all domestic and overseas operational sites, obtaining an ISO 14064-1 verification statement. The Yanping location, Kaohsiung branch, and Tainan branch achieved ISO 50001 Energy Management System certification, while the head office building obtained international certifications for ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System, demonstrating LBOT's continuous progress towards low-carbon sustainability. Furthermore, 89 of LBOT's branches have been certified under the Workplace Health Promotion Self-Assessment by the Health Promotion Administration under the Ministry of Health and Welfare, and have received the official accreditation emblem. Sustainable financial products such as green deposits, green building financing, and green building mortgages have been introduced to guide funds into sustainable development, helping to build a sustainable, low-carbon society.

三、中國輸出入銀行
C. Export-Import Bank of the Republic of China (Taiwan)

(一) 組織職掌

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，為國營輸出入信用專業銀行，受本部督導及金管會管理。輸銀陸續於高雄、臺中、新竹及臺南設立分行，另設有國際金融業務分行，並於泰國曼谷、印尼雅加達及捷克布拉格設立代表人辦事處。

輸銀掌理事項為提供各項融資業務，強化企業拓展服務貿易優勢及競爭力；推廣輸出保險，協助廠商規避貿易風險；推動各項保證業務，協助我國業者爭取海內外商機；辦理轉融資業務，鼓勵國外進口商購買臺灣商品；辦理各項業務支援「新南向政策」，協助企業布局海外市場；配合政府經貿與金融政策，提供我國企業更具競爭力授信條件；受國家發展委員會（下稱國發會）委託執行「中東歐融資基金」及「國家融資保證機制推動方案」並設置國家融資保證中心；其他有關輸出入銀行事項。

1. Organization and Functions

The Export-Import Bank of the ROC (Eximbank) was established on January 11, 1979, under the Export-Import Bank of the Republic of China (Taiwan) Act. As a state-owned specialized export and import financial institution supervised by the MOF and administered by the FSC, Eximbank has established branches in Kaohsiung, Taichung, Hsinchu, and Tainan, as well as an Offshore Banking Unit and representative offices in Bangkok, Thailand; Jakarta, Indonesia; and Prague, the Czech Republic.

Major functions of Eximbank are as follows: to provide various credit services to strengthen enterprises' advantages and competitiveness in expanding service trade; to press ahead with export insurance service to assist manufacturers to avoid trade risks; to promote various guarantee businesses to help domestic enterprises strive to capture for domestic and overseas business opportunities; to provide a relending facility to encourage foreign importers to purchase Taiwanese commodities; to implement the New Southbound Policy through various financial services in support of domestic enterprises' global expansion; to coordinate with the government's economic policies to provide domestic enterprises with more competitive credit terms; to implement, as entrusted by the National Development Council (NDC), the Central and Eastern Europe Credit Fund and the National Credit Guarantee Scheme; to set up the National Credit Guarantee Administration; and to handle other Export-Import Bank affairs.

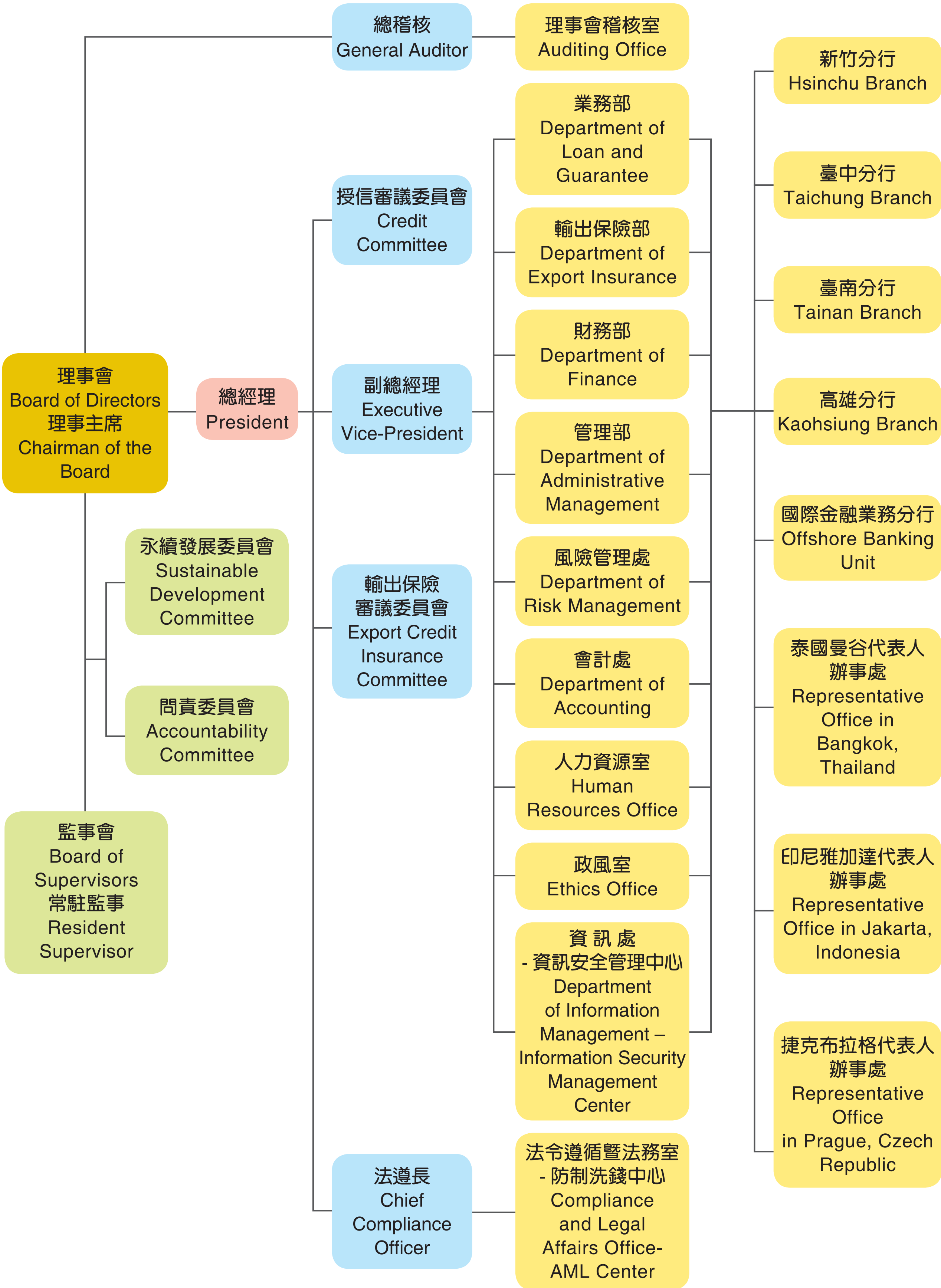


圖 25　輸銀組織系統

Chart 25　Organization of Eximbank

（二）一年來重要業務概況

1. 114 年度放款業務平均餘額為 2,164.81 億元，較 113 年度成長 10.81%；保證業務承作額為 453.20 億元，較 113 年度成長 6.33%；輸出保險承保金額為 1,985.66 億元，較 113 年度成長 0.02%。
2. 配合政府推動新南向政策，114 年度輸銀新南向業務承作貸款核准金額 390.42 億元（含轉融資）、保證核准金額 35.33 億元及輸出保險承保金額 350.73 億元，合計 776.48 億元；另依行政院「新南向政策工作計畫」所訂關鍵績效指標，各項業務達成率分別為貸款 104.09%、保證 97.25% 及輸出保險 116.33%，積極達成政策目標。
3. 透過經濟部「強化貿易金融貸款方案」，由該部推廣貿易基金提供 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 114 年底，共核貸 64 件，服務廠商 59 家，核貸金額約 64.47 億元，預估可帶動出口值達 193.41 億元。
4. 國發會於 111 年 1 月宣布成立 10 億美元中東歐融資基金，責成輸銀擔任執行單位，截至 114 年底，已有 22 件成功核貸案例，合計核准金額約 24,482 萬美元，未來將持續戮力推動，以促進我國與中東歐國家經貿與產業合作，落實基金設立目的，據以達成政策目標。
5. 配合政府經貿政策及市場需求，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，加強我國出口產品於國際市場競爭力。截至 114 年底，合作銀行涵蓋全球 55 家金融機構，共授予轉融資額度 8.57 億美元。
6. 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以商業銀行為被保險人之新商品—「全球通帳款承購保險」及「信用狀買斷保險」，同時擴大輸銀與商業銀行合作關係。114 年度輸銀與金融機構合作推廣輸出保險金額 389.08 億元。
7. 持續執行經濟部國際貿易署「加強輸出保險準備計畫」專案，經推廣貿易基金核定提供 1.2 億元資金，提供廠商具競爭力之輸出保險徵信費及保險費率。114 年度本計畫項下承保金額計 857.15 億元，降低出口廠商負擔，並將其因國際貿易所產生應收帳款之風險移轉給輸銀，協助廠商拓展貿易。
8. 惠譽國際信用評等公司授予輸銀之長短期發行人違約評等分別為「AA」及「F1+」，為國內銀行中獲得債信等級最佳銀行。輸銀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強。
9. 為因應氣候變遷，輸銀導入 TCFD 架構，以更精確量化評估氣候變遷對內部營運

影響。編製完成 113 年度 TCFD 報告書及永續報告書，並公告於輸銀網頁。

10. 110 年輸銀受國發會委託執行「國家融資保證機制推動方案」，並設置國家融資保證中心。本方案係由行政院國家發展基金管理會及八大公股行庫簽約機構共同出資 90.2 億元。114 年度國家融資保證委員會共核准 3 件綠能融資保證案，核准金額為 370.6 億元，截至 114 年底，保證餘額為 114.9 億元。
11. 為減緩國際情勢變動對我國產業及中小企業所受衝擊，輸銀自 114 年 4 月起落實執行行政院「因應美國關稅我國出口供應鏈支持方案」項下金融支持措施，協助企業降低營運成本，並分散貿易風險。114 年度受理申請貿易融資案件計 5,414 件，輸出保險案件計 5,459 件。

2. Overview of Major Operations in 2025

a. Eximbank's average loans outstanding in 2025 were NT$216.481 billion, an increase of 10.81% from 2024, and guarantees totaled NT$45.320 billion, an increase of 6.33% from 2024. The insured amount of export credit insurance was NT$198.566 billion, an increase of 0.02% from 2024.

b. Eximbank has cooperated with the government to promote the New Southbound Policy. In 2025, Eximbank's services under the New Southbound Policy included loans approved amounting to NT$39.042 billion (including the relending facility), guarantees approved totaling NT$3.533 billion, and export credit insurance provided totaling NT$35.073 billion. The three services together amounted to NT$77.648 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 104.09%, that of the guarantee business was 97.25%, and that of export credit insurance was 116.33%. Therefore, Eximbank achieved policy targets.

c. Eximbank used a NT$6 billion fund from the Trade Promotion Fund of the MOEA, under the Strengthening Trade Finance Loan Program, to support various Eximbank export loans. The implementation period of the Program was from January 1, 2016, to December 31, 2025. As of the end of 2025, 64 loans had been approved, 59 enterprises had been serviced, and the total amount of loans approved was NT$6.447 billion, with export values estimated to have grown by NT$19.341 billion.

d. The NDC announced in January 2022 that a US$1 billion Central and Eastern Europe Credit Fund (CEE Credit Fund) would be set up, with Eximbank appointed as the implementing agency. As of the end of 2025, the CEE Credit Fund had approved 22 cases, with a total amount of approximately US$245 million. Eximbank will continue to spare no effort to promote the CEE Credit Fund to foster industrial, economic, and trade cooperation between Taiwan and CEE countries, fulfill the purpose for which the Fund was established, and achieve policy goals.

e. 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 to foreign importers for the purchase of products from Taiwan, this serves to strengthen the competitiveness of the nation's exports in international markets. As of the end of 2025, cooperating banks included a total of 55 financial institutions around the world, with a total granted credit line of US$857 million.

f. In response to the evolution of international trade, businesses' needs, and the enhancement of asset quality, Eximbank has developed new products for financial institutions, with commercial banks as the insured, called GlobalSure Credit Insurance for Factoring Business and L/C Insurance for Forfaiting Business. Via these two products, the Bank is able to strengthen its mutual cooperation relationship with commercial banks. In 2025, Eximbank collaborated with financial institutions to promote export credit insurance totaling NT$38.908 billion.

g. Eximbank continued to implement the Strengthened Export Credit Insurance Preparation Program launched by the International Trade Administration under the MOEA. The Trade Promotion Fund approved the provision of NT$120 million to offer exporters competitive credit checking fees and premium rates for export credit insurance. In 2025, the total insured amount under this program was NT$85.715 billion. It not only alleviated the burden on exporters but also transferred the risk of accounts receivable arising from international trade to Eximbank so as to help businesses expand their trade.

h. Fitch Ratings has affirmed Eximbank's Long-Term and Short-Term Issuer Default Ratings (IDR) at "AA" and "F1+." The results are the highest ratings among banks in Taiwan. As Taiwan's only state-owned specialized export-import bank, Eximbank's ratings are aligned with Taiwan's sovereign ratings, reflecting strong creditworthiness and strong debt-servicing capacity.

i. In response to climate change, Eximbank introduced the TCFD framework for more accurately quantifying the impact of climate change on internal operations. Eximbank compiled the *TCFD Report* and *the Sustainability Report for 2024*, which were posted on Eximbank's website.

j. Eximbank was entrusted by the NDC to implement the National Credit Guarantee Scheme and so set up the National Credit Guarantee Administration in 2021. The scheme was jointly funded by the Management Committee of the National Development Fund under the Executive Yuan and contracted institutions of the eight major state-owned banks at the level of NT$9.02 billion. In 2025, the National Credit Guarantee Committee approved three green energy financing guarantee cases with an approved commitment guarantee amount of NT$37.06 billion. As of the end of 2025, the guarantee outstanding was NT$11.49 billion.

k. In order to mitigate the impact of the changing international environment on industries and small and medium-sized enterprises (SMEs), Eximbank has implemented Executive Yuan financial support measures under the Support Plan for Taiwan's Export Supply Chain in Response to US Tariffs since April 2025, helping enterprises to reduce operating costs and diversify their trade risks. In 2025, Eximbank received a total of 5,414 applications for trade finance cases and 5,459 applications for export insurance cases.

四、臺灣菸酒股份有限公司

D. Taiwan Tobacco and Liquor Corporation

(一) 組織職掌

臺灣菸酒股份有限公司內部依業務分工，設流通事業部、啤酒事業部、酒事業部、菸事業部、國際事業部，負責國內通路經營及市場開發、各類（菸、酒、啤酒及生技）產品銷售企劃、各類（菸、酒及啤酒）產品製造及研發、國際行銷推廣及市場開發，並辦理所轄各機構指揮調度等相關業務。另設生技事業處、行銷處、企劃處、財務處、資訊處、法務處、行政處、安全衛生處、資產營運管理處、會計處、人力資源處及政風處，分別負責生技產品研發及管理、各類產品行銷規劃及執行、公司經營政策規劃及推動、資金、資訊、資產及職業安全衛生管理、法律事務、會計財務、人力資源管理及政風安全等相關業務。

1. Organization and Functions

The Taiwan Tobacco and Liquor Corporation (TTL) is composed of five divisions addressing its several aims: Marketing & Sales, Beer, Liquor, Tobacco, and International Business. These five divisions are in charge of managing domestic channels and developing new markets; crafting marketing and sales plans for various TTL products (tobacco, liquor, beer, and biotech); manufacturing and R&D of various TTL products (tobacco, liquor, and beer); implementing international marketing and promotions and market development; and directing and coordinating subordinate institutions. There are a further 12 departments and staff units: Biotechnology, Marketing, Planning, Finance, Information Management, Legal Affairs, General Affairs, Safety and Health, Property Operation Management, Accounting, Human Resources, and Civil Service Ethics. These units are in charge of the following matters, respectively: biotech product R&D and management; marketing planning and implementation of various TTL products; planning and implementation of corporate operational policies; fund management; information management; asset management and occupational safety and health management; legal affairs; accounting and finance; human resources management; and civil service ethics and security-related affairs.

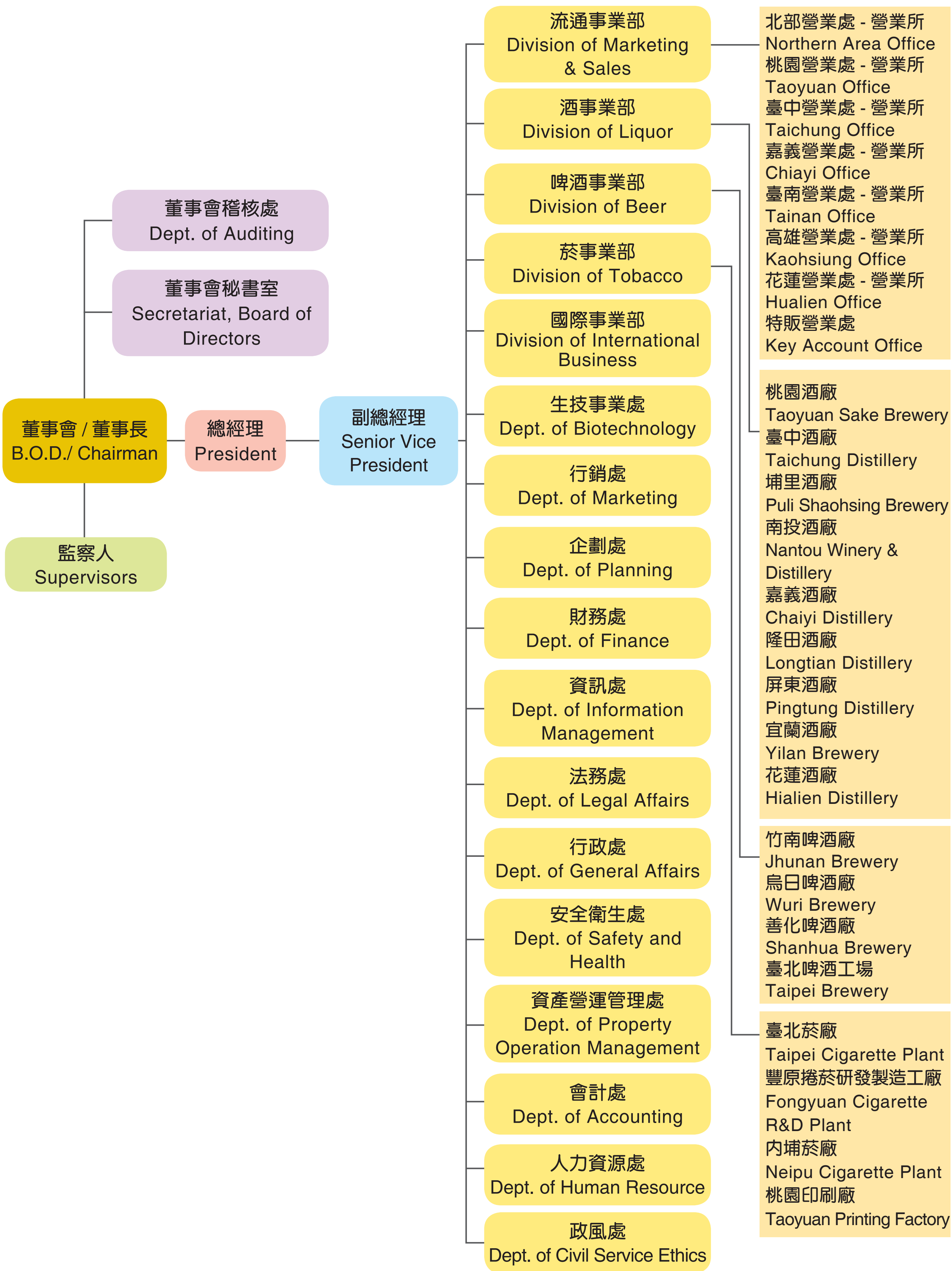


圖 26　臺灣菸酒股份有限公司組織系統

Chart 26　Organization of the Taiwan Tobacco and Liquor Corporation

（二）一年來重要業務概況

1. 研發新產品，創造產品價值

(1) 菸類產品

紙菸新品於 114 年 5 月推出「馬爾斯沁黎雙晶球超細支菸」、7 月改版「馬爾斯 M9」包裝設計。

(2) 酒類產品

持續開發市場主流威士忌，114 年 9 月推出「OMAR 原桶強度單一麥芽威士忌（深研系列）」、12 月上市「OMAR 藏岳單一麥芽威士忌（橙香波本）」；嚴選在地特色水果，5 月推出「CRAFTSMAN 白蘭地 VSOP」、10 月推出「再見南國燒酒（梅子綠風味）」。

(3) 啤酒類產品

114 年 6 月台啤特釀系列推出「陽光西岸 IPA 啤酒」、10 月上架「洛神梅子酸啤」；另與通路合作，9 月於統一超商推出「金牌台灣啤酒」哥吉拉限定版（六都限定）、10 月上架台啤微醺系列「荔枝檸檬啤酒」。

(4) 生技產品

114 年 8 月上市保健食品「安可健納豆紅麴 + 鉻雙效膠囊」、10 月推出「益立捷」；個人清潔用品 8 月上市「啤酒花甦活養髮洗髮精」、9 月推出「VINATA 米植醇賦活護髮素」。

(5) 非菸酒類產品

114 年 7 月推出新品牌「杯常幸福系列」3 款杯麵（海味魚蝦大賞、老酒花雕雞及極品川味酸菜魚風味杯麵）；8 月推出優質肉類產品「台酒剝皮辣椒雞香腸」及「台酒麻油雞雙享香腸」；9 月推出客製化熱銷泡麵「台酒 - 花雕雞酒粕乾麵」。

2. 2025 年 MONDE SELECTION 世界食品評鑑會，菸酒公司產品共 42 項獲獎，含 8 項特等金質獎、25 項金質獎及 9 項銀質獎。另參加日本、新加坡、德國、印尼及中東菸草展等重要展會，推廣利基產品，拓展海外市場版圖。
3. 持續發展電子商務，優化台酒購物網平台，並拓展外部電商通路，經營蝦皮商城台酒旗艦店，114 年 12 月完成台酒購物網介接中華電信 HamiPoint 點數商城訂單功能，以提升銷售成效。
4. 114 年持續推動酒廠及啤酒廠取得環境教育場所認證，4 月善化啤酒廠、8 月嘉義酒廠、12 月屏東酒廠分別通過認證，並結合在地文化特色，協助觀光發展，提升酒廠形象。
5. 各生產工廠完成 ISO 45001 及 CNS 45001 職業安全衛生管理系統認證，桃園印刷廠連續三年獲「職業安全衛生優良單位」，並獲勞動部職業安全衛生署（下稱職

安署）評選為五星獎；烏日啤酒廠、善化啤酒廠、宜蘭酒廠獲職安署評選為全國推行職業安全衛生業務優良單位。

6. 為強化生技產品競爭力，114 年「啤酒花洗髮精（夏薰花果香）」及「洗手露」獲得 USDA 生質標章及 ADVANCED SCIENCE 實驗室低敏驗證；美容保養品「激透光米植醇特潤膠囊」獲得 ADVANCED SCIENCE 實驗室低敏驗證；另以 3 項發明專利結合「甘益守胜肽飲」及「每日益刻益生菌系列」保健產品，榮獲 2025 年台灣創新技術博覽會發明競賽金獎牌 1 面及銀牌獎 2 面。
7. 114 年度對外招募新進人員 558 名，持續更新人力，並強化核心專業技術及經驗傳承，培養員工多元技能，厚植人力資本。
8. 配合政府「2050 淨零排放」政策，持續推動綠電建置與節能減碳措施；114 年度完成 5 個太陽能光電建置案場，累計完成 39 個案場，總容量約達 20,400 kWp；114 年度再生能源佔比由 113 年度 13.4%提升至 15.6%。
9. 配合經濟部深度節能推動計畫，114 年列管案場涉 12 個所屬單位，所有改善專案如期完工，總年節電量約 112 萬度，年減碳量約為 529 公噸。
10. 114 年 8 月榮獲第 5 屆 TSAA 台灣永續行動獎「SDG12 低碳循環釀造永續共榮 - 銅級」，11 月榮獲第 18 屆 TCSA 台灣企業永續獎 - 永續報告書「傳統製造業 - 第 1 類金級」及永續單項績效「社會共融領袖獎」，持續推動菸酒公司永續發展委員會訂定績效指標，定期追蹤檢討執行情形。

2. Overview of Major Operations in 2025

a. Developed new products to enhance product value

(1) Tobacco

A new cigarette product, Mars Twins Super Slims, was launched in May 2025. In July, the packaging design for Mars M9 was updated.

(2) Liquor

TTL continued to develop whisky products in line with mainstream market preferences. In September 2025, TTL launched OMAR Cask Strength Single Malt Whisky (Research Series), followed by the release of OMAR THE ZANGYUE Single Malt Whisky (Bourbon & Orange Brandy Barrel Finished) in December. In addition, by carefully selecting distinctive local fruits, TTL launched CRAFTSMAN Brandy VSOP in May and Hi! Southland Shochu (Plum Green Tea Flavor) in October.

(3) Beer

In June 2025, Premium Thiol West Coast IPA was launched as part of the Taiwan Beer Specialty Brew Series; in October, Premium Berliner Weisse was introduced. In addition, in collaboration with retail channels, TTL launched the Gold Medal Taiwan Beer Godzilla Limited Edition (available exclusively in the nation's six special municipalities through 7-Eleven stores) in September and Taiwan Beer Sweet Touch Lychee & Lemon Beer in October.

(4) Biotech

In August 2025, TTL launched the health supplement Unchole Natto Monascus Capsules with Chromium and introduced Elite Flex in October. In the personal hygiene product line, TTL launched VINATA Hops Shampoo in August and VINATA Rice Phytosterol Revitalizing Hair Treatment in September.

(5) Non-tobacco and non-liquor

In July 2025, TTL launched three cup noodle products under its new Cup of Happiness Series: Fish Cake and Dried Shrimp Flavor, Herbal Broth Classic Flavor, and Tangy and Spicy Sichuan Green Peppercorns Flavor. In August, TTL introduced two premium meat products, TTL Peeled Chili Chicken Sausage and TTL Sesame Oil Chicken Dual-Flavor Sausage. In September, TTL also launched the customized best-selling instant noodle product TTL Huadiao Chicken Sake Lees Dry Noodles.

b. At the 2025 MONDE SELECTION, a total of 42 TTL products were honored, earning eight Grand Gold Quality Awards, 25 Gold Quality Awards, and nine Silver Quality Awards. In addition, TTL participated in international exhibitions, including major tobacco exhibitions in Japan, Singapore, Germany, Indonesia, and the Middle East to promote niche products and expand its presence overseas.

c. TTL continued to develop its e-commerce business by optimizing the TTL online shopping platform and expanding external e-commerce channels through operation of the TTL Flagship Store on the Shopee Mall site. In December 2025, TTL completed the integration of its online shopping platform into Chunghwa Telecom's HamiPoint Rewards Mall, with a view to enhancing sales.

d. In 2025, TTL continued to promote environmental education venue certification for its distilleries and breweries. Shanhua Brewery, Chiayi Distillery, and Pingtung Distillery obtained certification in April, August, and December 2025, respectively. Incorporating local cultural characteristics, TTL also supported the development of tourism to enhance the image of its distilleries and breweries.

e. All production plants completed ISO 45001 and CNS 45001 Occupational Health and Safety Management Systems certification. The Taoyuan Printing Factory was recognized as an Outstanding Occupational Safety and Health Unit for the third consecutive year and was granted the Five-Star Award by the Occupational Safety and Health Administration (OSHA) under the Ministry of Labor. In addition, Wuri Brewery, Shanhua Brewery, and Yilan Distillery were recognized by OSHA as Outstanding Units for Promoting Occupational Safety and Health Practices Nationwide.

f. To enhance the competitiveness of its biotech products, TTL achieved several notable results in 2025. VINATA Hops Shampoo (Summer Floral and Fruity Fragrance) and Hand Wash obtained both the USDA Certified Biobased Product label and Advanced Science Laboratories' Hypoallergenic Certification. The skincare product Advanced Rice Phytosterol Capsules also obtained Advanced Science Laboratories' Hypoallergenic Certification. For its integration of three invention patents into the health supplement products Cheera Mate Restoring Peptide Drink and the Probiotics Food Series, TTL won a total of three medals at the 2025 Taiwan Innotech Expo Invention Competition—one gold medal and two silver medals.

g. In 2025, TTL recruited 558 new employees through external hiring as it renews its workforce. TTL also enhanced the transfer of core professional skills and experience, cultivated employees' diverse capabilities, and further bolstered human capital.

h. In line with the government's 2050 Net-Zero Emissions policy, TTL continued to promote green electricity installations and energy-saving and carbon-reduction measures. In 2025, TTL completed five solar photovoltaic installation projects, bringing the cumulative total to 39 sites, with total installed capacity reaching approximately 20,400 kWp. The share of renewable energy used increased from 13.4% in 2024 to 15.6% in 2025.

i. In support of the MOEA's Deep Energy Saving Promotion Program, TTL implemented improvement projects at 12 regulated sites under its jurisdiction in 2025. All projects were completed on schedule, achieving annual electricity savings of approximately 1.12 million kWh and annual carbon reductions of approximately 529 metric tons.

j. In August 2025, TTL received the Bronze Award in the SDG 12 category at the 5th Taiwan Sustainability Action Awards for its initiative Low-Carbon Circular Brewing for Sustainable Co-prosperity. In November, TTL further received the Gold Award in Category 1 Traditional Manufacturing Industry for its sustainability report at the 18th Taiwan Corporate Sustainability Awards, as well as the Social Inclusion Leadership Award in the sustainability individual performance category. TTL also continued to promote the implementation of performance indicators established by its Sustainable Development Committee and conducted regular tracking and reviews of execution results.

五、財政部印刷廠
E. Printing Plant, MOF

(一) 組織職掌

本部印刷廠置廠長 1 人，副廠長 1 人，秘書 1 人，下設 8 個部門，主要業務為統一發票之印製、發售及兌獎暨印製公報、書刊、表籍、密件、帳冊、票據、稅票、證券等相關業務，亦辦理無酸檔案卷夾及客製化文創商品之設計及製作、臺灣印刷探索館觀光工廠經營、資訊防偽印刷及客製化系統開發服務。

1. Organization and Functions

The Printing Plant, MOF (PPMOF) is staffed by a Director, a Deputy Director, and a Secretary, and is composed of eight departments. The main tasks of the PPMOF are printing and selling uniform invoices; redeeming uniform invoice prizes; and printing gazettes, books, forms, account books, notes, tax stamps, securities, and other related items. Additionally, the PPMOF designs and produces acid-free file folders and customized cultural and creative products, operates the Taiwan Printing Discovery Center factory, and provides security printing and customized system development services.

(二) 一年來重要業務概況

1. 協助營業稅稽徵

(1) 印刷廠穩定供應統一發票，並從印製、發售到兌獎垂直整合，發揮即時控管功能，自 90 年度起配合政府穩定物價政策，未再調整統一發票供應價格，減輕全國 80 餘萬營業人負擔。

(2) 114 年 9 月 30 日「線上預購、代售點取貨」服務擴展至臺南，持續完善六都服務配置，方便民眾於網路預購後至代售點快速領取發票；同年 10 月 1 日完成全國「統購臨櫃自取網路送件」服務建置，簡化統一發票申購流程。

(3) 面對 114 年 7 月丹娜絲、9 月樺加沙及 11 月鳳凰颱風影響，印刷廠迅速調查全國代售點災損並撥補庫存，並責請代售點提供受損發票免費更換服務，確保統一發票穩定供應不中斷。

(4) 賡續辦理發票兌獎作業，順利完成統一發票開獎節目製播及結報，協助稽徵機關查處相關違法案件。114 年度撙節國庫支出及追回發票獎金金額共 123 萬 5,500 元。

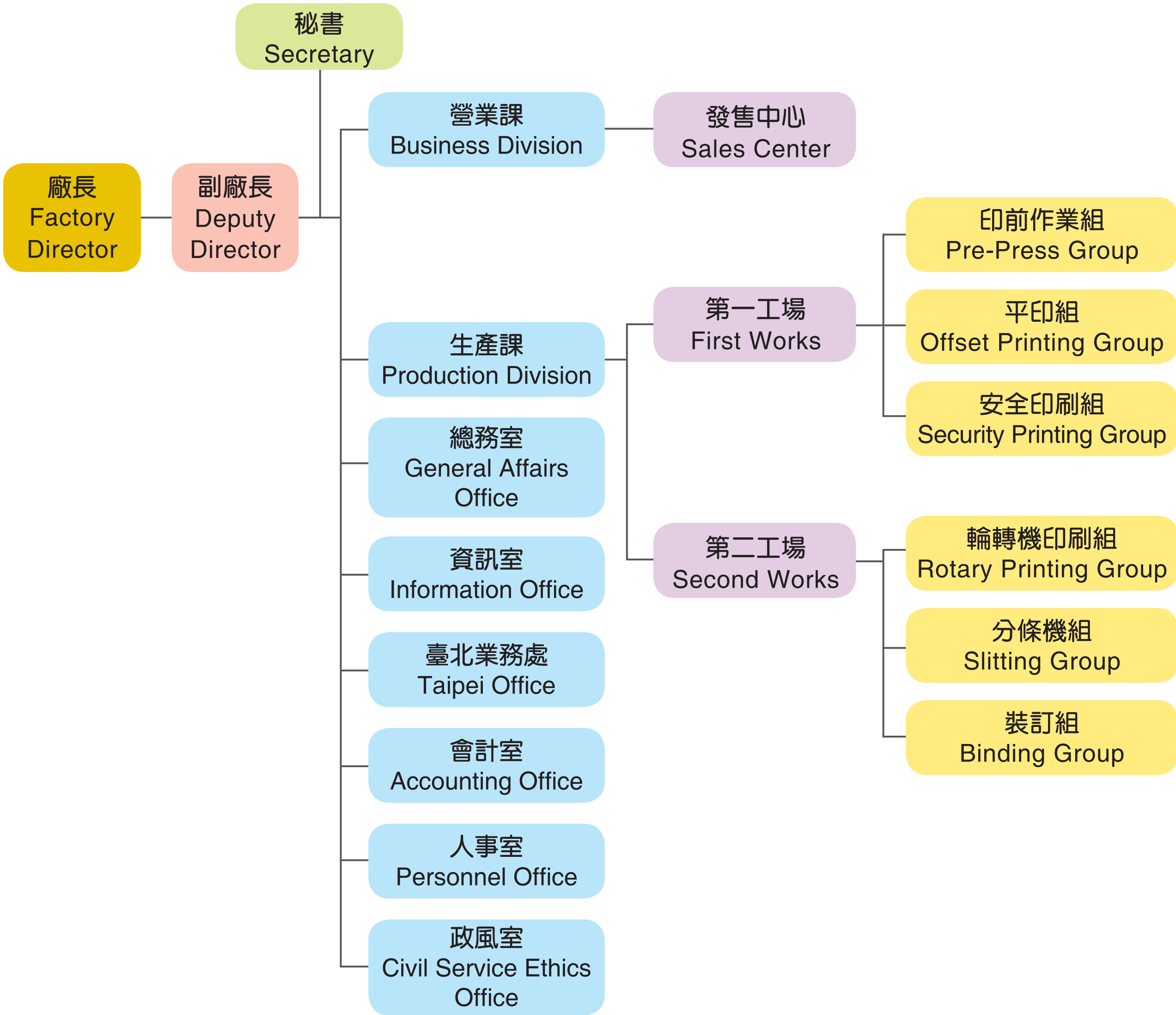


圖 27　財政部印刷廠組織系統

Chart 27　Organization of the Printing Plant, MOF

(5) 辦理統一發票兌獎多元服務，提供統一發票兌獎 APP 線上即時兌獎服務，並委由財金資訊股份有限公司複委託銀行及便利商店等第三人提供計 1 萬 9,011 個實體兌獎據點，114 年度節省政府給獎手續費共 3 億 4,899 萬 3,080 元。

2. 優化人力與職能提升

依中長期人力更新計畫，持續精簡用人並強化專業配置，114 年度辦理 32 場員工在職訓練，完成 6 名員工內部職務輪調，增進員工第二專長及專業知能；同時辦理 4 場新進人員甄試作業 (含 1 名身心障礙職缺進用)，優化庇護就業環境，落實企業社會責任。

3. 持續拓展防偽及安全管制性印件

以嚴謹管控機制及專業防偽技術承印鮮乳標章、MIT 微笑標章、海關規費證、農產品相關標章等；取得金門縣政府「金門縣歷經戰地政務時期 55 歲至 64 歲 115 年感恩券印製案」、臺中市選舉委員會「第 11 屆立法委員臺中市第 2、3、4、5、6、8 選舉區罷免案罷免票印製案」及「114 年全國性公民投票第 21 案臺中市公投票印製」管制性印件。

4. 強化資訊安全

為強化統一發票管理制度及資訊安全，114 年 6 月 24 日完成 ISO 27001 資訊安全管理系統內部稽核，並於同年 7 月 24 日完成外部稽核，順利通過驗證，維護證書有效性，以確保資訊安全及系統持續運作。

5. 強化性別意識，善盡社會責任

持續落實職業安全衛生管理與環境保護工作，積極強化性別平等意識，於 114 年 2 月 14 日與 8 月 18 日分別辦理「性別主流化宣導課程」基礎班與進階班，培養同仁多元共融視野。透過定期推動「清淨家園」活動，清理廠區周邊 50 公尺範圍內環境，促進社區整潔與鄰里和諧，善盡企業社會責任。

2. Overview of Major Operations in 2025

a. Assisted with business tax collection

(1) In addition to providing a stable supply of uniform invoices, the PPMOF enjoys vertical integration of the printing, sale, and prize redemptions related to uniform invoices, ensuring real-time control. Since 2001, in response to the government’s price stabilization measures, the PPMOF has maintained a fixed price for uniform invoices despite fluctuating costs, thereby alleviating the financial burden on over 800,000 businesses nationwide.

(2) Services allowing for the online order and collection from authorized outlets of invoices were expanded to include Tainan on September 30, 2025. This was part of ongoing efforts to optimize service coverage across the nation’s six special municipalities, enabling the public to conveniently collect invoices from authorized outlets after placing orders online. A nationwide online submission with counter collection service was launched on October 1, 2025, simplifying the procedure for obtaining uniform invoices.

(3) In response to the impact of Typhoons Danas in July, Wakasya in September, and Fung-wong in November 2025, the PPMOF promptly assessed damage to designated sales

outlets nationwide and replenished inventory. The PPMOF also instructed outlets to provide free replacements of damaged invoices, thereby ensuring a stable and uninterrupted supply of uniform invoices.

(4) Continued to handle uniform invoice redemption; completed the production, dissemination, and final report for the uniform invoice lottery; and assisted the tax authority with investigating and handling related legal cases, which resulted in a total of NT$1,235,500 in savings in treasury expenditures and recovery of invoice prizes in 2025.

(5) The PPMOF handled an array of services concerning uniform invoice redemption, including providing an instant online redemption service through the Unified Invoice Lottery Redemption App. Additionally, Financial Information Service Co., Ltd. was entrusted to further subcontract the task of providing a total of 19,011 physical redemption locations to third parties, including banks and convenience stores. In 2025, a total of NT$348.9 million was saved in government prize-handling fees.

b. Optimized the workforce and enhanced skills development

In accordance with the mid- to long-term workforce renewal plan, staffing levels were streamlined and workforce deployment was improved. In 2025, a total of 32 in-service training sessions were conducted, while six employees participated in internal job rotations to develop secondary specializations and enhance their professional expertise. Additionally, four recruitment examinations were conducted for new employees, including the hiring of one person with a disability. This further enhanced the organization’s inclusive environment and fulfilled the organization’s corporate social responsibility.

c. Continued expanding anti-counterfeit and security printing

Strict control mechanisms and professional anti-counterfeiting technology were utilized in the printing of the Fresh Milk logo, Made-in-Taiwan Smile labels, Customs Fee Certification, and agricultural product labels. Contracts were secured for regulated printing projects, including the Kinmen County Government’s 2026 Gratitude Voucher for Kinmen Residents Aged 55-64 Who Lived through the Wartime Administration, the Taichung City Election Commission’s Printing of Recall Ballots for the 11th Legislative Yuan Legislator Recall Cases in Taichung City Electoral Districts 2, 3, 4, 5, 6, and 8, and the Printing of Taichung City Referendum Ballots for the 2025 Nationwide Referendum No. 21.

d. Improved information security

To enhance the uniform invoice management system and information security, an internal audit on the ISO 27001 Information Security Management System was completed on June 24, 2025. An external audit was completed on July 24, 2025, and the organization successfully retained certification validity, thereby ensuring information security and the system's continuous operation.

e. Enhanced gender awareness and social responsibility

The PPMOF continued to implement comprehensive occupational safety, health management, and environmental protection measures, while promoting awareness of gender equality. Basic and advanced sessions of a gender mainstreaming awareness course were held on February 14 and August 18, 2025, respectively, to cultivate a diverse and inclusive mindset among staff members. Through the regular implementation of the "Clean Homeland" campaign, the organization cleaned the environment within a 50-meter radius of its premises, thereby fostering community hygiene, being a good neighbor, and fulfilling its corporate social responsibility.

第三章　114 年度大事紀要

日期	事件
01.02	修正證券交易稅條例第 2 條之 2 及第 12 條。
01.03	修正地方稅法通則第 4 條。
01.06	李政務次長慶華接見美台商業協會 (USTBC) 代表團。
01.07	訂定「中華民國（臺灣）政府與馬紹爾群島共和國政府經濟合作協定進口貨品通關作業要點」，自 114 年 1 月 15 日生效。
01.08	修正「國有非公用土地設定地上權作業要點」。
01.23	修正「入境旅客攜帶行李物品報驗稅放辦法」第 11 條及第 4 條附表，入境旅客攜帶免稅酒數量由 1 公升修正為 1.5 公升。
01.24	修正菸酒稅法第 18 條、第 19 條及第 23 條、土地稅法第 54 條及使用牌照稅法第 29 條至第 31 條。
02.06-07 02.10-11	舉辦 114 年「財政首長研習班」、「財政副首長研習班」。
02.12	李政務次長慶華接見歐洲在臺商務協會 (ECCT) 訪問團。
02.20-21	召開「114 年度私劣菸酒查緝會報」。
03.05-07	阮政務次長清華率團赴韓國出席亞太經濟合作 (APEC) 財政次長暨央行副總裁會議 (FCBDM)。
03.13	修正「國有非公用不動產出租管理辦法」第 8 條之 2。
03.14	修正「公共債務管理委員會組織規程」第 3 條。
03.14	完成臺灣土地銀行股份有限公司董事改派。
03.19	修正「中央政府債務基金收支保管及運用辦法」部分條文。
04.07	因應美國對等關稅政策，對受影響業者提供「保稅區通關全免裝箱單」及「擴大實施海關遠端稽核」簡化通關措施。
04.08	修正「適用所得稅協定查核準則」第 34 條。
04.10	函頒「114 年度促進民間參與公共建設業務考核計畫」。
04.11	召開 114 年廉政會報。

日期	事件
04.15	修正「促進民間參與公共建設案件履約爭議調解規則」。
04.15	修正「促進民間參與公共建設案件履約爭議調解收費辦法」。
04.16	阮政務次長清華接見吐瓦魯國副總理兼財政及經濟發展部長倪樂索尼閣下伉儷一行。
04.21	訂定「財政部因應國際經貿情勢強化出口廠商金融支持措施執行要點」。
05.04-07	莊部長翠雲率團出席於義大利舉辦之亞洲開發銀行 (ADB) 第 58 屆理事會年會。
05.08-09	出席韓國亞太經濟合作 (APEC) 資深財金官員會議 (SFOM)。
05.28	修正納稅者權利保護法第 4 條、第 6 條及第 20 條。
05.28	修正加值型及非加值型營業稅法第 58 條。
05.29-30	莊部長翠雲率團出席於宏都拉斯舉辦之中美洲銀行 (CABEI) 第 65 屆理事會年會。
06.04	履行臺灣與巴拉圭經濟合作協定第 8 號決議文我方關稅減讓承諾，修正海關進口稅則部分稅則。
06.13	完成華南金融控股股份有限公司董事改選。
06.13	修正貨物稅條例第 11 條之 1。
06.25	修正「財政部國有財產署編制表」。
06.30-07.25	舉辦「財政部 114 年度人才培訓班—薦任第 7 職等以上至薦任第 9 職等人員」。
07.03	本部獲 113 年度刊登行政院公報作業考核第 2 組第 2 名。
07.04	舉辦 114 年度民間參與公共建設招商大會暨頒獎典禮。
07.09	修正「離島免稅購物商店設置管理辦法」第 19 條，離島免稅購物商店銷售酒類予旅客，並由其隨身攜出離島地區至臺灣本島或其他離島地區之自用免稅數量由 1 公升放寬至 1.5 公升。

日期	事件
07.14	關務署高雄關第 1 艘新造 5 噸級快艇交船。
07.15	財政資訊中心參與 113 年行政院國家資通安全會報網路攻防演練表現績優，獲數位發展部頒發績優機關獎。
07.31	訂定「國有非公用土地標租作造林使用作業要點」。
07.31	修正「國有非公用不動產標租作業要點」第 1 點、第 4 點及第 31 點。
08.01	完成中國輸出入銀行理監事改派。
08.01	臺銀綜合保險經紀人股份有限公司併入母公司臺灣銀行股份有限公司。
08.07	全面受理申請「貿易融資利息減碼（收）」及「輸出保險費用減免」2 項金融支持措施。
08.08	財政部親子活動於 114 年 8 月 8 日舉辦，由莊部長翠雲主持。
08.11-12	舉辦 114 年度「財政主管（幕僚長）研習班」。
08.14	配合完成 114 年度中央政府總預算追加預算案財源籌措，經行政院第 3965 次會議通過。
08.15	財政人員訓練所榮獲 2025 年美國布蘭登．霍爾集團「人力資本管理卓越獎」之「學習與發展類」金牌。
08.18-29	舉辦「國際租稅班第 41 期」，授課主題為「快速變遷時代經濟與財政挑戰」及「財政聯邦主義與美國州和地方稅收政策」。
08.19	修正貨物稅條例第 8 條、第 11 條及第 37 條。
08.19	阮政務次長清華接見羅馬尼亞國會議員訪問團。
08.21	配合完成 115 年度中央政府總預算案與中央政府丹娜絲颱風及七二八豪雨災後復原重建特別預算案財源籌措，經行政院第 3966 次會議通過。
09.05	訂定「財政部因應國際情勢強化出口廠商金融支持措施辦法」。
09.05	修正貨物稅條例第 12 條之 5。
09.05	核釋羽毛球依據海關進口稅則解釋準則一及六規定，歸列稅則號別第 9506.99.00 號，自 114 年 9 月 15 日生效。

日期	事件
09.09	阮政務次長清華接見義大利國會友臺協會議員訪問團。
09.10	修正「財政部國有財產署北區分署編制表」、「財政部國有財產署中區分署編制表」、「財政部國有財產署南區分署編制表」，自 114 年 8 月 1 日生效。
09.11	配合完成中央政府因應國際情勢強化經濟社會及民生國安韌性特別預算案財源籌措，經行政院第 3969 次會議通過。
09.11-12	舉辦「114 年度地方財政會報」。
09.11	發布財務罰鍰處理暫行條例第 1 條規定之解釋令，核釋海關依檢舉資料緝獲自由貿易港區設置管理條例第 38 條至第 42 條規定裁處罰鍰案件，應依該條例提撥舉發人獎金。
10.01	地方稅網路申報作業網站（含超商 KIOSK）新增娛樂稅線上查繳服務。
10.02	關務署高雄關第 2 艘及第 3 艘新造 5 噸級快艇交船。
10.03	修正「促進民間參與公共建設法之重大公共建設範圍訂定及認定原則」。
10.03-12.05	舉辦「財政部 114 年度公股事業機構高階人才培訓班」。
10.07	阮政務次長清華接見中美洲銀行 (CABEI) 總裁 Gisela Sánchez 訪問團。
10.15	發布關稅法第 63 條解釋令，廠商受美國實施對等關稅政策影響外銷出口，致無法於期限內申請沖退原料稅者，得展延沖退稅期限 1 年。
10.16-17	財政資訊中心辦理「114 年度財政部資訊主管聯繫會議」。
10.20-22	莊部長翠雲率團赴韓國出席第 32 屆亞太經濟合作 (APEC) 財政部長會議 (FMM)。
10.21-22	舉辦「國際租稅研習班—解析全球最低稅負制（第二支柱）」。
10.27	訂定「因應國際情勢強化韌性發放現金辦法」。
11.10	訂定「財政部職場霸凌防治、申訴及調查處理要點」，停止適用「財政部職場霸凌防治處理作業規定」。
11.14	修正「財政部優質酒類認證評審基準－其他再製酒類」，名稱並修正為「財政部優質酒類再製酒類認證評審基準」；廢止「財政部優質酒類認證評審基準－水果再製酒類」，以優化認證評審基準。

日期	事件
11.20	財政收支劃分法部分條文修正草案經行政院院會通過，送請立法院審議。
11.21	財政資訊中心以「發票在雲端 邁進 永續生態系」主題，榮獲第 8 屆「政府服務獎」數位創新加值獎項。
11.21	舉辦「114 年財政部模範公務人員暨財政優秀人員頒獎典禮」。
11.25	財政資訊中心「營業稅小書僮」榮獲 2025 雲端物聯網創新獎之優良應用獎。
11.25	修正「財政部關務署臺北關辦事細則」第 5 條、第 8 條及第 17 條。
11.26	修正「機關辦理民間參與公共建設案件資訊蒐集及獎勵金核發作業要點」第 9 點。
11.27	公告對自中國大陸產製進口麥芽釀造啤酒及特定熱軋扁軋鋼品，核定課徵反傾銷稅，並溯自 114 年 7 月 3 日實施，為期 5 年。
11.28	廢止「地方建設基金收支保管及運用辦法」。
11.28	舉辦第 23 屆民間參與公共建設金擘獎頒獎典禮。
12.04	臺灣日本關係協會及日本台灣交流協會於第 49 屆臺日經濟貿易會議簽署地區海關合作備忘錄，由高雄關與神戶稅關締結姊妹關。
12.04	修正「促進民間參與公共建設法之重大公共建設範圍」。
12.04	修正「財政部所屬生產事業機構人員退休撫卹及資遣辦法」。
12.08	修正「機關辦理促進民間參與公共建設案件前置作業費用補助作業要點」。
12.08	修正「財政部臺北國稅局大安分局編制表」、「財政部臺北國稅局松山分局編制表」、「財政部臺北國稅局信義分局編制表」、「財政部臺北國稅局中正分局編制表」，自 115 年 2 月 1 日生效。
12.09	修正「財政部所屬金融保險事業機構人員退休撫卹及資遣辦法」。
12.15	建置按日彙總 e 化代繳各機關退撫儲金作業機制。
12.16	修正「民間自行規劃申請參與公共建設作業辦法」。
12.16	修正「財政部高雄國稅局三民分局編制表」、「財政部高雄國稅局鳳山分局編制表」，自 115 年 2 月 1 日生效。

日期	事件
12.18	財政資訊中心參與114年度公務機關資通安全業務績效評核作業表現績優，獲數位發展部頒發優等機關獎。
12.26	修正所得稅法第17條。
12.30	修正貨物稅條例第12條之3及使用牌照稅法第5條。
12.31	修正「財政部北區國稅局基隆分局編制表」、「財政部北區國稅局板橋分局編制表」、「財政部北區國稅局宜蘭分局編制表」、「財政部北區國稅局桃園分局編制表」、「財政部北區國稅局竹北分局編制表」、「財政部北區國稅局新竹分局編制表」、「財政部北區國稅局花蓮分局編制表」，自115年2月1日生效。
12.31	修正「財政部中區國稅局苗栗分局編制表」、「財政部中區國稅局豐原分局編制表」、「財政部中區國稅局臺中分局編制表」、「財政部中區國稅局南投分局編制表」、「財政部中區國稅局彰化分局編制表」、「財政部中區國稅局雲林分局編制表」，自115年2月1日生效。
12.31	修正「財政部南區國稅局嘉義縣分局編制表」、「財政部南區國稅局嘉義市分局編制表」、「財政部南區國稅局新營分局編制表」、「財政部南區國稅局臺南分局編制表」、「財政部南區國稅局屏東分局編制表」、「財政部南區國稅局臺東分局編制表」、「財政部南區國稅局澎湖分局編制表」，自115年2月1日生效。

Chapter III: Major Events in 2025

Date	Events
Jan. 2	Articles 2-2 and 12 of the Securities Transaction Tax Act were amended.
Jan. 3	Article 4 of the Act Governing Local Tax Regulations was amended.
Jan. 6	Political Deputy Minister Ching-Hua Lee received a delegation from the US-Taiwan Business Council.
Jan. 7	The Operation Directions Governing the Customs Clearance for Imported Goods under the Economic Cooperation Agreement between the Government of the Republic of China (Taiwan) and the Government of the Republic of the Marshall Islands was promulgated, taking effect on January 15, 2025.
Jan. 8	The Operation Directions for Establishment of Superficies on National Non-public Land was amended.
Jan. 23	Article 11 and the Appendix to Article 4 of the Regulations Governing the Declaration, Inspection, Duty, and Release of Personal Luggage or Goods of Inward Passengers were amended, increasing the duty-free allowance for alcoholic beverages carried by inbound passengers from 1 liter to 1.5 liters.
Jan. 24	Articles 18, 19, and 23 of the Tobacco and Alcohol Tax Act; Article 54 of the Land Tax Act; and Articles 29, 30, and 31 of the Vehicle License Tax Act were amended.
Feb. 6-7 Feb. 10-11	The MOFTI held the 2025 seminars for the heads and deputy heads of finance agencies.
Feb. 12	Political Deputy Minister Ching-Hua Lee received a delegation from the European Chamber of Commerce Taiwan.
Feb. 20-21	The 2025 Meeting on Investigation and Seizure of Illegal Tobacco and Alcohol Products was convened.
Mar. 5-7	Political Deputy Minister Ching-Hwa Juan led a delegation to the Asia-Pacific Economic Cooperation (APEC) Finance and Central Bank Deputies Meeting in Korea.
Mar. 13	Article 8-2 of the Regulations for Leasing of National Non-public Real Estate was amended.
Mar. 14	Article 3 of the Regulations Governing the Organization of the Public Debt Administration Committee was amended.

Date	Events
Mar. 14	The directors of Land Bank of Taiwan Co., Ltd. were reassigned.
Mar. 19	Certain articles of the Regulations for Revenues, Expenditures, Custody, and Utilization of the Central Government Debt Service Fund were amended.
Apr. 7	To support businesses affected by the United States' implementation of reciprocal tariff policies, simplified customs clearance measures started from April 2025, including "no packing list required for customs clearance in bonded areas" and "expanded implementation of remote customs audits."
Apr. 8	Article 34 of the Regulations Governing the Application of Agreements for the Avoidance of Double Taxation with Respect to Taxes on Income was amended.
Apr. 10	The 2025 Annual Performance Review of the PPP Achievement Plan for PPIP Projects was promulgated.
Apr. 11	The 2025 Integrity Report Meeting was convened.
Apr. 15	The Regulations Governing Mediation of Contract Performance Disputes for Cases Concerning Promotion of Private Participation in Infrastructure Projects was amended.
Apr. 15	The Regulations Governing the Collection of Fees for Mediation of Contract Performance Disputes for Cases Concerning Promotion of Private Participation in Infrastructure Projects was amended.
Apr. 16	Political Deputy Minister Ching-Hwa Juan received a delegation from Tuvalu led by the Hon. Panapasi Nelesone, Deputy Prime Minister and Minister of Finance and Economic Development.
Apr. 21	The Ministry of Finance Operation Directions on Strengthening Financial Support Measures for Exporters in Response to the International Economic and Trade Situation was promulgated.
May 4-7	Minister Tsui-Yun Chuang led a delegation to the 58th Annual Meeting of the Board of Governors of the Asian Development Bank (ADB) in Italy.
May 8-9	A delegation attended the APEC Senior Finance Officials' Meeting in Korea.
May 28	Articles 4, 6, and 20 of the Taxpayer Rights Protection Act were amended.

Date	Events
May 28	Article 58 of the Value-added and Non-value-added Business Tax Act was amended.
May 29-30	Minister Tsui-Yun Chuang led a delegation to the 65th Annual Meeting of the Board of Governors of the Central American Bank for Economic Integration (CABEI) in Honduras.
Jun. 4	Amendments to part of the Customs Import Tariff Schedule were made to implement tariff concession commitments under Decision No. 8 of the Taiwan-Paraguay Economic Cooperation Agreement (ECA).
Jun. 13	The election of directors for Hua Nan Financial Holding Co., Ltd. was completed.
Jun. 13	Article 11-1 of the Commodity Tax Act was amended.
Jun. 25	The Personnel Establishment Table of the National Property Administration under the MOF was amended.
Jun. 30-Jul. 25	The MOFTI held the 2025 Talent Cultivation Program for Junior Rank Civil Service Personnel (Grades 7–9).
Jul. 3	The MOF was ranked second in Group 2 of the Executive Yuan Gazette 2024 assessment.
Jul. 4	The 2025 Taiwan PPIP Investment Convention and Award Ceremony was held.
Jul. 9	Article 19 of the Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops was amended, increasing the duty-free allowance for alcoholic beverages sold by offshore island duty-free shops to travelers. Travelers may carry alcoholic beverages for personal use from offshore island areas to Taiwan proper or to other offshore islands, with the allowance increased from 1 liter to 1.5 liters.
Jul. 14	The first new 5-ton speed patrol vessel was delivered to Kaohsiung Customs.
Jul. 15	The FIA demonstrated outstanding performance in the 2024 Cyber Offensive and Defensive Exercise organized by the National Information and Communication Security Taskforce of the Executive Yuan and received the Outstanding Agency Award from the Ministry of Digital Affairs.
Jul. 31	The Operation Directions for the Lease by Tender of National Non-public Land for Afforestation Purposes was promulgated.

Date	Events
Jul. 31	Articles 1, 4, and 31 of the Operation Directions for Leasing of National Non-public Real Estate Through Open Tender were amended.
Aug. 1	The directors and supervisors of the Export-Import Bank of the ROC (Taiwan) were reassigned.
Aug. 1	BankTaiwan Insurance Brokers Co., Ltd. was merged into its parent company, Bank of Taiwan Co., Ltd.
Aug. 7	Applications for two financial support measures, namely trade financing interest reductions and export insurance fee reductions, began to be accepted.
Aug. 8	The MOF held a parent-child event on August 8, 2025, hosted by Minister Tsui-Yun Chuang.
Aug. 11-12	The MOFTI held the 2025 Seminar for Financial Supervisors (Chiefs of Staff).
Aug. 14	The MOF, in collaboration with DGBAS, finalized preparations concerning revenues for the 2025 Central Government Supplementary Budget Proposal, which was approved during the 3965th meeting of the Executive Yuan.
Aug. 15	The MOFTI was awarded the Gold Medal in the “Learning and Development” category of the 2025 Brandon Hall Group Excellence in Human Capital Management Awards.
Aug. 18-29	The MOFTI held the 41st International Taxation Academy, featuring discussions on the topics “Economic and Fiscal Challenges in the Fast-Changing World” and “Fiscal Federalism and US State and Local Tax Policy.”
Aug. 19	Articles 8, 11, and 37 of the Commodity Tax Act were amended.
Aug. 19	Political Deputy Minister Ching-Hwa Juan received a delegation from the Romanian Parliament.
Aug. 21	The MOF, in collaboration with DGBAS, finalized preparations concerning revenues for the 2026 Central Government General Budget Proposal and the Post-Disaster Recovery and Reconstruction Following Typhoon Danas and the July 28 Torrential Rainfall Special Budget Proposal, which were approved during the 3966th meeting of the Executive Yuan.

Date	Events
Sep. 5	The Regulations for Financial Support Measures for Exporters in Response to International Developments, Ministry of Finance was promulgated.
Sep. 5	Article 12-5 of the Commodity Tax Act was amended.
Sep. 5	The MOF issued an order that shuttlecocks are to be classified in Tariff no. 9506.99.00 in accordance with Rules 1 and 6 of the General Rules for the Interpretation of the Customs Import Tariff, taking effect on September 15, 2025.
Sep. 9	Political Deputy Minister Ching-Hwa Juan received a delegation from the Italy-Taiwan Interparliamentary Friendship Group.
Sep. 10	The Personnel Establishment Tables of the Northern Region Branch, Central Region Branch, and Southern Region Branch of the National Property Administration of the MOF were amended and retroactively took effect from August 1, 2025.
Sep. 11	The MOF, in collaboration with DGBAS, finalized preparations concerning revenues for the Strengthening the Resilience of the Economy, Society, and National Security in Response to International Developments Special Budget Proposal, which was approved at the 3969th meeting of the Executive Yuan.
Sep. 11-12	The 2025 Local Finance Conference was held.
Sep. 11	The MOF Order on Article 1 of the Temporary Act on the Allocation of Fines was issued. Where an informant makes a report, which results in a seizure and a fine is imposed pursuant to Articles 38 to 42 of the Act for the Establishment and Management of Free Trade Zones, the reward shall be granted in accordance with the Temporary Act on the Allocation of Fines.
Oct. 1	Online inquiry and payment services for the amusement tax were added to the local tax e-filing portal and convenience store kiosks.
Oct. 2	The second and third new 5-ton speed patrol vessels were delivered to Kaohsiung Customs.
Oct. 3	The Principles for the Stipulation and Determination of the Scope of Major Infrastructure Projects for the Act for Promotion of Private Participation in Infrastructure Projects was amended.

Date	Events
Oct. 3-Dec. 5	The MOFTI held the 2025 Training and Development Program for Senior Executives of Government-Owned Enterprises.
Oct. 7	Political Deputy Minister Ching-Hwa Juan received a delegation led by Ms. Gisela Sánchez, President of CABEI.
Oct. 15	The MOF Order on Article 63 of the Customs Act was issued, allowing enterprises affected by the United States' implementation of reciprocal tariff policies affecting their export activities to apply for a one-year extension of the deadline for filing duty drawback claims if they are unable to submit such applications within the prescribed time limit.
Oct. 16-17	The FIA held the 2025 MOF Information Officers Conference.
Oct. 20-22	Minister Tsui-Yun Chuang led a delegation to the 32nd APEC Finance Ministers' Meeting (FMM) held in Korea.
Oct. 21-22	The MOFTI held the "Seminar for International Taxation – Unpacking the Global Minimum Tax Regime (Pillar Two)."
Oct. 27	The Regulations for Cash Distribution to Strengthen Resilience in Response to International Developments was promulgated.
Nov. 10	The Guidelines for the Prevention, Complaint, and Investigation of Workplace Bullying of the MOF was formulated. The Workplace Bullying Prevention and Handling Procedures of the MOF was simultaneously abolished.
Nov. 14	The MOF Criteria for Evaluation of Alcohol Quality Certification for Other Reprocessed Alcoholic Beverages was amended and renamed as the MOF Criteria for Evaluation of Alcohol Quality Certification for Reprocessed Alcoholic Beverages, while the MOF Criteria for Evaluation of the Certification of Alcohol Quality – Fruit Reprocessed Alcoholic Beverages was abolished.
Nov. 20	A draft amendment to the Act Governing the Allocation of Government Revenues and Expenditures was approved by the Executive Yuan Meeting and submitted to the Legislative Yuan for deliberation.
Nov. 21	The FIA received the Digital Innovation Award in the Value-added Services category at the 8th Government Service Awards for its "E-Invoices in the Cloud: Advancing Toward a Sustainable Ecosystem" initiative.

Date	Events
Nov. 21	The MOF 2025 Civil Service Excellence Awards was held.
Nov. 25	The FIA received the Outstanding Application Award at the 2025 Cloud IoT Innovation Awards for its Business Tax Assistant tool.
Nov. 25	Articles 5, 8, and 17 of the Administrative Regulations of the Taipei Customs, Customs Administration of the MOF were amended.
Nov. 26	Article 9 of the Operational Guidelines for Information Collection and Incentive Rewards for PPP Projects Undertaken by Agencies was amended.
Nov. 27	The MOF determined to impose an anti-dumping duty on beer made from malt and certain flat hot-rolled steel products originating in or imported from China, taking effect retroactively from July 3, 2025, for 5 years.
Nov. 28	The Regulations for Revenues, Expenditures, Custody, and Utilization of Local Construction Fund was repealed.
Nov. 28	The 23rd Golden Thumb Awards for PPP Ceremony was held.
Dec. 4	The Memorandum between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association on Cooperation in Regional Customs was signed during the 49th Taiwan-Japan Economic and Trade Conference, establishing sister-customs ties between Kaohsiung Customs and Kobe Customs.
Dec. 4	The Scope of Major Infrastructure Projects Under the Act for Promotion of Private Participation in Infrastructure Projects was amended.
Dec. 4	The Regulations Governing Retirement, Survivor's Benefits, and Severance Pay for Civil Servants of Production Enterprises Affiliated to the MOF was amended.
Dec. 8	The Directions for Subsidizing Preliminary Preparation Expenses for Private Participation in Infrastructure Projects Conducted by Government Agencies was amended.
Dec. 8	The Personnel Establishment Tables of the Daan Branch, Songshan Branch, Xinyi Branch, and Zhongzheng Branch of the National Taxation Bureau of Taipei of the MOF were amended, taking effect on February 1, 2026.

Date	Events
Dec. 9	The Regulations Governing Retirement, Survivor's Benefits, and Severance Pay for Civil Servants of Finance and Insurance Enterprises under the MOF was amended.
Dec. 15	The daily consolidated e-payment operation mechanism for retirement and compensation funds of central government agencies was established.
Dec. 16	The Regulations for Private Institution Applying to Participate in the Infrastructure Project Under Its Own Planning was amended.
Dec. 16	The Personnel Establishment Tables of the Sanmin Branch and Fengshan Branch of the National Taxation Bureau of Kaohsiung of the MOF were amended, taking effect on February 1, 2026.
Dec. 18	The FIA demonstrated excellent performance in the 2025 Performance Evaluation of Information and Communications Security Operations for Government Agencies and was presented with an Excellent Agency Award by the Ministry of Digital Affairs.
Dec. 26	Article 17 of the Income Tax Act was amended.
Dec. 30	Article 12-3 of the Commodity Tax Act and Article 5 of the Vehicle License Tax Act were amended.
Dec. 31	The Personnel Establishment Tables of the Keelung Branch, Banqiao Branch, Yilan Branch, Taoyuan Branch, Zhubei Branch, Hsinchu Branch, and Hualien Branch of the National Taxation Bureau of the Northern Area of the MOF were amended, taking effect on February 1, 2026.
Dec. 31	The Personnel Establishment Tables of the Miaoli Branch, Fengyuan Branch, Taichung Branch, Nantou Branch, Changhua Branch, and Yunlin Branch of the National Taxation Bureau of the Central Area of the MOF were amended, taking effect on February 1, 2026.
Dec. 31	The Personnel Establishment Tables of the Chiayi County Branch, Chiayi City Branch, Xinying Branch, Tainan Branch, Pingtung Branch, Taitung Branch, and Penghu Branch of the National Taxation Bureau of the Southern Area of the MOF were amended, taking effect on February 1, 2026.

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