

中華民國財政年報 2024

Annual Report on Government Finance in The Republic of China



財政部 編印
中華民國一一四年七月
MINISTRY OF FINANCE
REPUBLIC OF CHINA
July 2025

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ANNUAL REPORT ON GOVERNMENT
FINANCE IN THE REPUBLIC OF CHINA
2024



財政部 編印
中華民國一十四年七月

MINISTRY OF FINANCE
REPUBLIC OF CHINA
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序 言

財政部職掌全國財政業務，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。

113 年中央政府年度總決算歲入歲出賸餘超過新臺幣 3,500 億元，係自 106 年度起連續 8 年產生賸餘，除展現政府落實財政健全努力與成效，並獲國際信用評等機構肯定我國穩健財政管理及堅實財政韌性，持續維持我國主權信用評等佳績。另為推動國家建設發展，本部配合「兆元投資國家發展方案」，透過創新促參推進機制，積極引進民間資金投資公共建設，以建構具韌性財政環境，促進經濟穩定成長。

展望未來，面對全球地緣政治風險、供應鏈重組、氣候變遷及美國新關稅政策等挑戰，本部將審慎運用財政政策，並遵循財政紀律，厚植財政量能，加速產業及國家建設發展，實踐賴總統「國家希望工程」藍圖，達成國家創新繁榮、永續發展及增進人民福祉。

財政工作經緯萬端，為利各界瞭解公共財政，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



謹致

PREFACE

The Ministry of Finance (MOF) manages 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 carried out by agencies such as the National Treasury Administration, the Taxation Administration, the National Taxation Bureaus, Customs Administration, the National Property Administration, the Fiscal Information Agency, the Department of International Fiscal Affairs, and the Department for the Promotion of Private Participation. The MOF coordinates financial resources to support the government’s administration.

In fiscal year 2024, the central government recorded a budget surplus exceeding NT\$350 billion, marking the eighth consecutive year of surplus since 2017. This reflects the government’s commitment to sound fiscal management and has been recognized by international credit rating agencies, affirming Taiwan’s robust fiscal governance and resilience, and maintaining the nation’s strong sovereign credit ratings. The MOF also has actively participated in the “Trillion NT Dollar Investment National Development Program,” introducing innovative mechanisms to attract private investment in public infrastructure, thereby building a resilient fiscal environment and fostering stable economic growth.

Looking ahead, in the face of evolving global challenges — such as geopolitical risks, supply chain restructuring, climate change, and the new U.S. tariff policies — the MOF will prudently conduct fiscal policy and adhere to fiscal discipline to strengthen fiscal capacity. We will accelerate industrial and national infrastructure development, realize President Lai’s “National Project of Hope” blueprint, and achieve national innovation, prosperity, sustainable development, and enhanced public well-being.

This publication is provided to help the public understand public 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.



Minister
Ministry of Finance

財政部 114 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) 因應財政收支劃分調整，重新檢視分配機制
- (六) 強化公股股權管理
- (七) 精進菸酒管理
- (八) 促進公益彩券產業穩健發展
- (九) 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) 調高幼兒學前及房屋租金支出特別扣除額
- (三) 修正「營利事業所得基本稅額之徵收率」，接軌國際規範
- (四) 調高小規模營業人營業稅起徵點，簡化稽徵作業
- (五) 促進身心障礙者及行動不便者自立生活
- (六) 落實納稅者權利保護，修正公布「菸酒稅法」部分條文、「土地稅法」第 54 條及「使用牌照稅法」第 29 條至第 31 條
- (七) 配合延長現股當沖交易之證券交易稅降稅措施
- (八) 鼓勵房屋有效利用及合理化房屋稅負
- (九) 優化所得稅扣繳制度
- (十) 精進電子發票存證資訊範圍，掌握電子發票開立情形
- (十一) 持續推廣使用雲端發票
- (十二) 賡續推動行動支付租稅優惠措施
- (十三) 導入人工智慧 (AI) 技術應用，提升稅務服務品質

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
- (十) 推動修正「海關進口稅則」

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、引導重點公共建設採多元促 參模式，擴大民間投資量能

- (一) 完備促參 2.0 法制環境
- (二) 提高促參教育訓練效益
- (三) 加強輔導、激勵及引導機關辦理重點與新興促參公共建設
- (四) 精進履約爭議調解機制
- (五) 強化督導及考核作業
- (六) 創新促參推進機制，擴增公共建設案源

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 2025

I. Managing Sound Public Finance and Maintaining Fiscal Sustainability

- A. Establishing multiple channels for the cultivation of financial resources
- B. Implementing centralized disbursement management
- C. Strengthening debt management
- D. Enhancing local financial assistance and evaluation
- E. Reviewing the allocation mechanism for adjustments of fiscal revenues and expenditures
- F. Strengthening government-controlled enterprise management
- G. Advancing tobacco and alcohol administration
- H. Improving the stable development of the Public Welfare Lottery
- I. Promoting the issuance of sustainable government bonds by central and local governments

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

- A. Continuously promoting amendments of tax laws and regulations
- B. Increasing the special deduction amount for pre-school children and rent for housing
- C. Adjusting the tax rate for the income basic tax imposed on profit-seeking enterprises to align with international standards
- D. Increasing the taxable threshold of non-value-added business tax for small business entities so as to simplify the tax collection process
- E. Promoting independent living for people with disabilities and mobility impairments
- F. Promulgating the amendments to partial articles of the Tobacco and Alcohol Tax Act, Article 54 of the Land Tax Act, and Articles 29 to 31 of the Vehicle License Tax Act to ensure the protection of taxpayers' rights
- G. Extending the implementation period of the reduced securities transaction tax measure for daily trading of shares
- H. Encouraging effective utilization of houses and rationalizing the house tax
- I. Optimizing the mechanism of income tax withholding
- J. Clarifying the information required in uploading electronic uniform invoices to the E-Invoice Platform of the MOF so as to fully understand the details of the invoices issued
- K. Continuously promoting cloud invoicing
- L. Continuously promoting mobile payment with tax incentives
- M. Introducing AI technology to enhance tax services

III. Providing a Facilitated Clearance Environment and Strengthening Border Enforcement

- A. Strengthening border enforcement
- B. Applying emerging technologies to enhance enforcement efficiency and secure cargo movement safety
- C. Optimizing the mechanism of Real-name Authentication to improve Customs clearance procedures of express consignment
- D. Applying government 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 operations of the Drug Detector Dog Team
- H. Promoting international Customs affairs
- I. Continuously strengthening anti-money laundering affairs
- J. Promoting the amendments to the Customs Import Tariff

IV. Diversified Development and Use 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 private sector to jointly revitalize
- C. Providing national real estate to build social housing
- D. Strengthening the clean-up of occupied national non-public use real estate
- E. Continuously processing operations to lease national non-public real estate for subleasing
- F. Assisting in coastal environment clean-up work through collaboration and division of labor
- G. Implementing restoration, management, and conservation of national non-public use cultural heritage sites
- H. Implementing national non-public use real estate takeover operations
- I. Implementing matches 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. Attracting Private Investments in Infrastructure

- A. Refining the PPP 2.0 legal environment
- B. Improving the effectiveness of participation promotion and training
- C. Strengthening counseling, encouragement, and guidance for the authority in charge in handling key and new infrastructure PPP projects
- D. Improving the mediation mechanism for contract performance disputes
- E. Strengthening supervision and evaluation work
- F. Creatively promoting public-private partnerships mechanisms and expanding sources of public infrastructure projects

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; advancing tax transparency and fairness
- C. Promoting international fiscal and financial exchanges and cooperation

VII. Implementation of 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 national finances. On February 3, 2012, in accordance with the restructuring of the Executive Yuan, the Organic Act of the MOF was enacted and promulgated, and became effective on January 1, 2013. The MOF is in charge of the following functions:

- A. National treasury and disbursement management
- B. Taxation
- C. Customs
- D. National property
- E. Fiscal information
- F. Promotion of private participation in infrastructure projects
- G. Supervision of training institutes
- H. Handling of other 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，特任；政務次長 2 人，職務比照簡任第十四職等；常務次長 1 人，職務列簡任第十四職等。截至 113 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 4 人、聘用 15 人及約僱 3 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 113 年底，所屬行政機關預算員額 14,571 人（職員 12,380 人、工友 172 人、技工 122 人、駕駛 92 人、聘用及約僱 1,805 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臺灣銀行股份有限公司（下設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 9 個事業機構。所屬事業機構 113 年度預算員額 21,673 人（正式職員 15,937 人，臨時職員 27 人及正式工員 5,709 人）。

I. Organization

The MOF governs national financial policies and comprises the below units and agencies (organizations) based on 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. Internal Departments

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 specially appointed Political Deputy Ministers equivalent to senior rank grade 14, and one Administrative Deputy Minister with senior rank grade 14. The number of budgeted staff at year-end 2024 is 226 (with 192 regular staff, three security guards, five manual workers, four technicians, four drivers, 15 auxiliary employees, and three contract-based employees).

B. Subordinate Organizations

1. Subordinate Administrations

The MOF comprises ten third-level subordinate administrations: National Treasury Administration, Taxation Administration, Customs Administration, National Property Administration, National Taxation Bureau of Taipei, National Taxation Bureau of Kaohsiung, National Taxation Bureau of the Northern Area, National Taxation Bureau of the Central Area, National Taxation Bureau of the Southern Area, Fiscal Information Agency, and one fourth-level Training Institute. The number of budgeted staff at year-end 2024 is 14,571 (with 12,380 regular staff, 172 manual workers, 122 technicians, 92 drivers, and 1,805 auxiliary and contract-based employees).

2. Subordinate Financial, Insurance, and Production Enterprises

The MOF comprises nine public enterprises: Taiwan Financial Holdings Co., Ltd., Bank of Taiwan (which has established a subsidiary BankTaiwan Insurance Brokers Co., Ltd.), BankTaiwan Life Insurance Co., Ltd., BankTaiwan Securities Co., Ltd., Land Bank of Taiwan, The Export-Import Bank of the Republic of China, Taiwan Tobacco and Liquor Corporation, and Printing Plant, MOF. The number of budgeted staff in year 2024 is 21,673 (with 15,937 regular staff, 27 temporary workers, and 5,709 official workers).

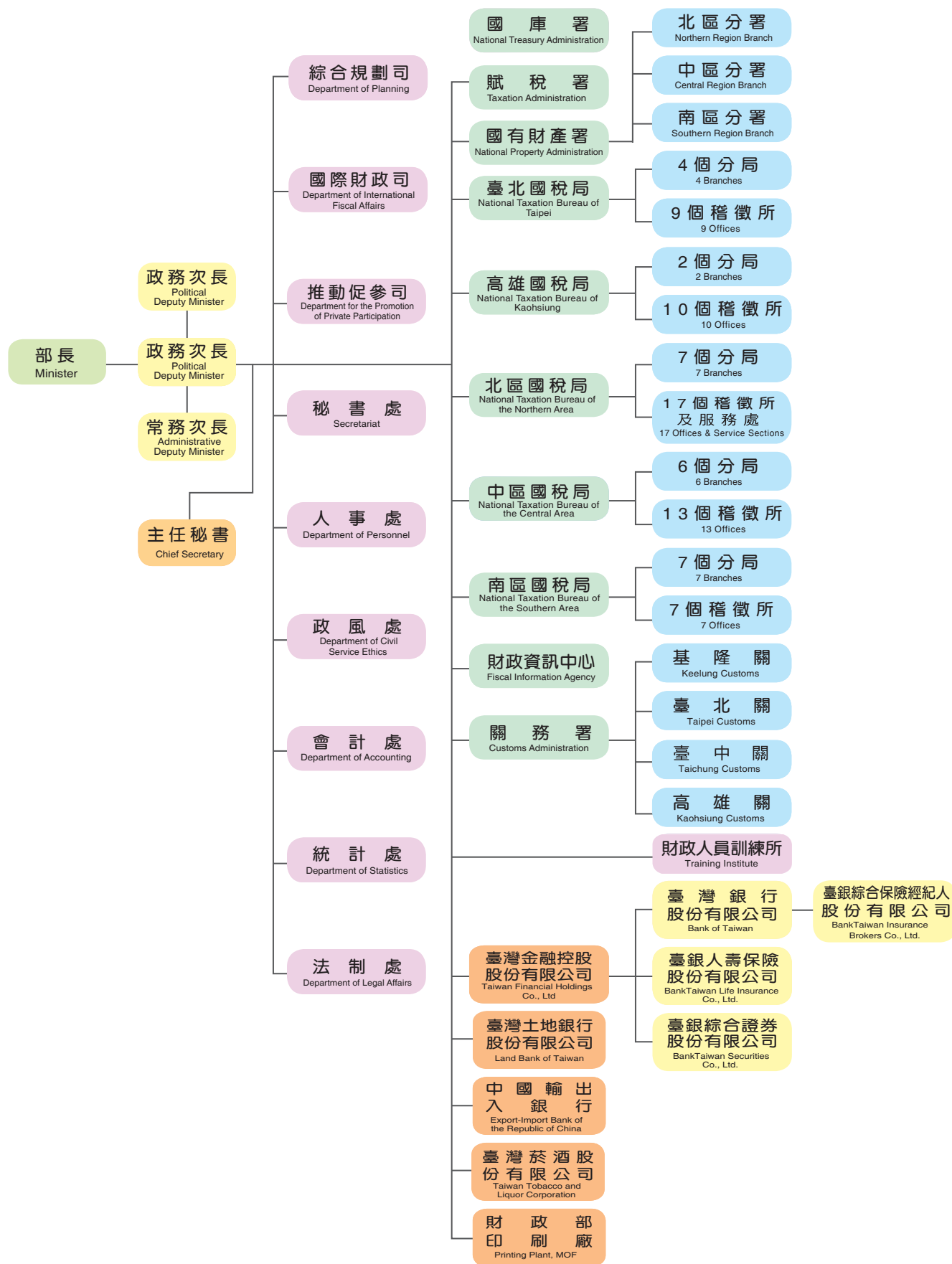


圖 1 財政部及所屬機關（構）組織系統
Chart 1 Organization of the MOF

貳、人力

截至 113 年底，本部及所屬各機關（構）正式職員實有員額 27,267 人。

一、依機關別

部本部 185 人，占 0.68%；所屬行政機關 11,877 人，占 43.56%；所屬事業機構 15,205 人，占 55.76%。

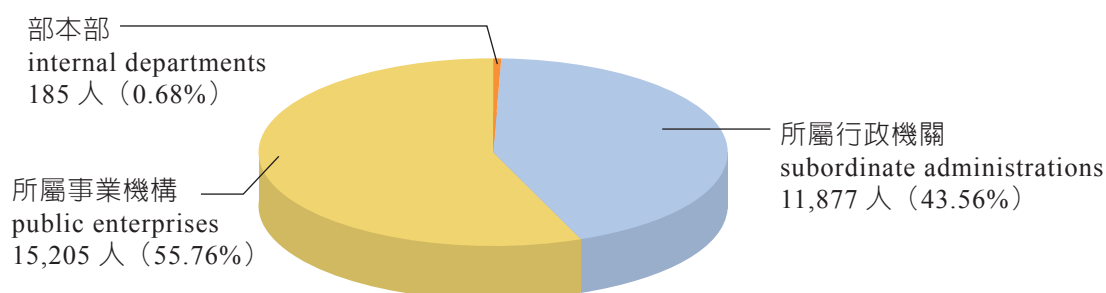


圖 2 財政部及所屬機關（構）正式職員分布比率

Chart 2 Ratio of Regular Staff at Internal Departments, Subordinate Administrations, and Public Enterprises

二、依性別

本部及所屬機關（構）男性職員 11,297 人，占總員額 41.43%；女性職員 15,970 人，占 58.57%。

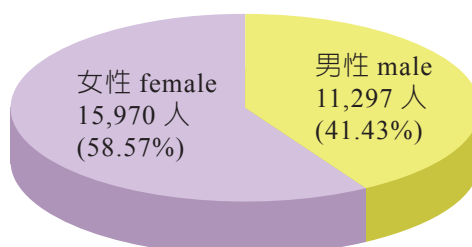


圖 3 財政部及所屬機關（構）職員性別分布比率

Chart 3 Gender Ratio in the MOF (including subordinates)

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 46 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 87 人，占 0.32%；具碩士學歷者 8,925 人，占 32.73%；具大學學歷者 15,834 人，占 58.07%；具專科學歷者 1,999 人，占 7.33%；高中職以下及其他學歷者 422 人，占 1.55%。

II. Workforce Profile

At year-end 2024, the number of regular staff of the MOF, including its subordinate organizations, is 27,267.

A. By Agency

The number of regular staff at the headquarters of the MOF is 185 (0.68%), while those at its subordinate administrations and public enterprises are 11,877 (43.56%) and 15,205 (55.76%), respectively.

B. By Gender

The MOF and its subordinate organizations, collectively, have 11,297 male staff members (41.43%) and 15,970 female staff members (58.57%).

C. By Average Age

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

D. By Education Level

At the MOF, including its subordinate administrations and public enterprises, there are a total of 87 staff members with a doctoral degree (0.32%), 8,925 members with a master's degree (32.73%), 15,834 members with a bachelor's degree (58.07%), 1,999 members with an associate degree (7.33%), and 422 members with a high school or vocational school degree or below (1.55%).

第二章 施政概況

Chapter II: Business Overview

壹、國庫業務 I. National Treasury

一、組織職掌

依據財政部國庫署組織法第 3 條，國庫署置署長 1 人、副署長 2 人、主任秘書 1 人，設庫務管理組、支付管理組、債務管理組、財務規劃組、公股管理組、菸酒管理組、秘書室、人事室、政風室、主計室及資訊室。

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. Organizational Responsibilities

According to Article 3 of the Organization Act of National Treasury Administration, Ministry of Finance, the National Treasury Administration (NTA) has one Director General, two Deputy Directors General, and one Chief Secretary. The NTA has created the Treasury Affairs Management Division, Treasury Disbursement Management Division, Debt Management Division, Financial Planning Division, Government-Owned Shares Management Division, Tobacco and Alcohol Management Division, Secretariat, Personnel Office, Civil Service Ethics Office, Accounting and Statistics Office, and Information Management Office.

Major functions of the NTA are as follows: planning and management of national treasury system, central government revenue budgeting preparation, and national treasury financial dispatching; control of centralized payment from the National Treasury and appropriation of Treasury funds; planning and administration of the public debt management system, loan acquisition for government debt, and payments of principal and interest; review of financial plans for important government economic, construction, and social welfare projects and issuance of public welfare

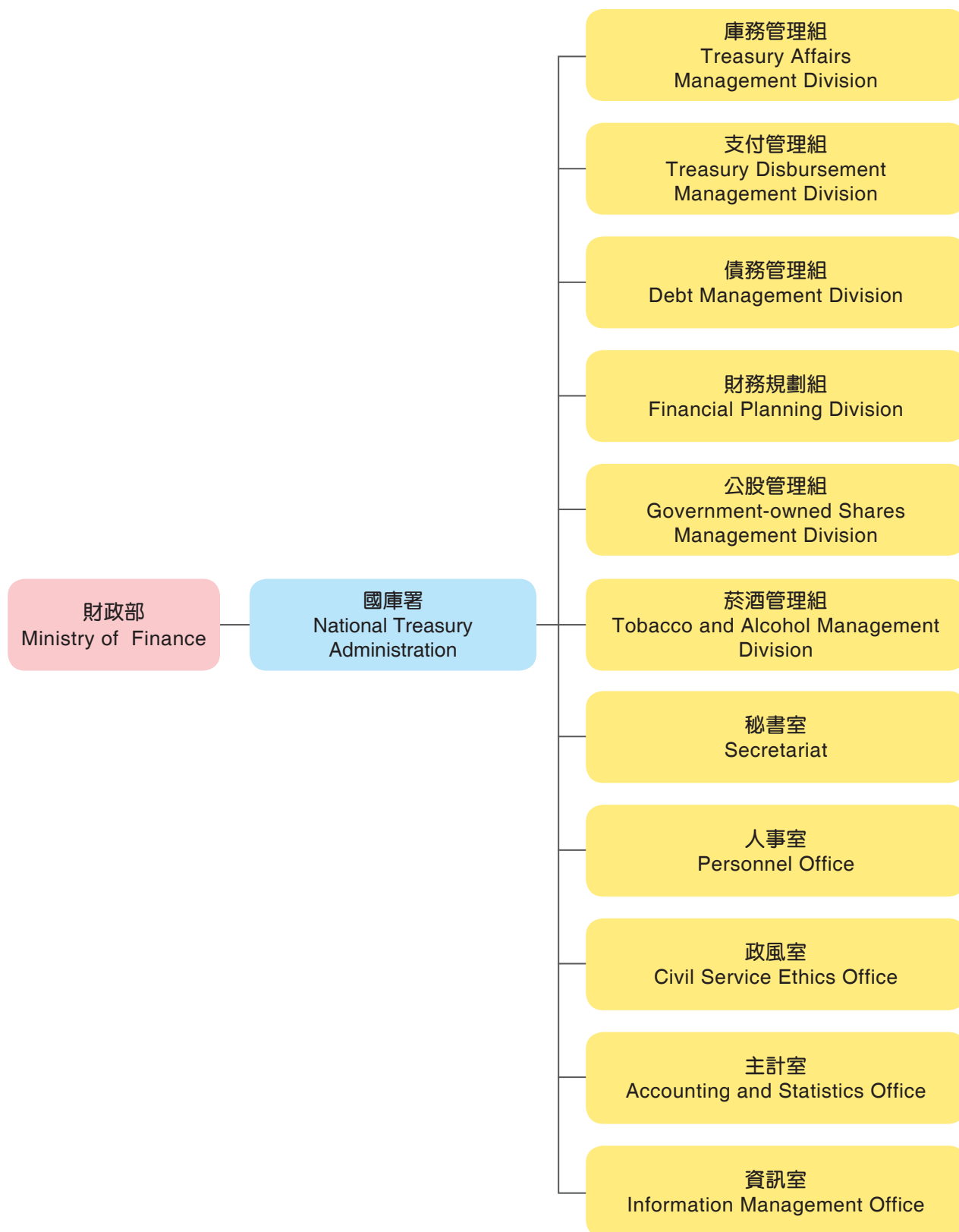


圖 4 國庫署組織系統

Chart 4 Organization of the National Treasury Administration

lottery tickets and management and supervision of utilization of lottery proceeds; management of government-owned shares and fees and charges system; local government finance assistance and supervision; planning of the tobacco and alcohol administration system and corresponding management and investigation; planning, design, analysis, and maintenance of National Treasury information operations; protection, control, and maintenance of computer equipment; and planning and management of other operations related to National Treasury management and disbursement.

二、重要業務統計

B. Statistics of Major Work

(一) 中央政府財政收支

104 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 3,589 億元。

1. Revenues and Expenditures of the Central Government

By virtue of economic recovery and the concrete achievements brought by the adjustment of taxation which the MOF has promoted since 2015, the deficit has been substantially reduced. The Final Accounts of the Central Government resulted in a surplus of NT\$110.9 billion for 2018 and NT\$120.7 billion for 2019. As for 2020, the tax revenue fell short due to the impact of the COVID-19 pandemic. However, thanks to the outperformance in the execution of 5G (5th generation mobile network) frequency licensing fees and public property revenues, non-tax revenue overall exceeded expectations. The annual revenue budget achievement rate exceeded 100%, leading to a surplus of NT\$130.3 billion in 2020. In 2021, thanks to the economic recovery and deferred tax revenue, there was a surplus of NT\$297.9 billion in the final account. In 2022, due to tax revenues surpassing expectations, there was a surplus of NT\$499.3 billion in the final account, continuing to accumulate fiscal capacity. In 2023, in order to meet the needs of government administration, there was an expansion of the expenditure scale. Due to the successful execution of revenue collection, there was a surplus of NT\$279.6 billion in the final account. In 2024, due to tax revenues surpassing expectations, the total final accounts indicates a shift from a deficit to a surplus of NT\$358.9 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 CY	歲入 Annual Revenues	歲出 Annual Expenditures	餘絀 Surplus(+) or Deficit(-)
2015	1,885.7	1,895.7	-10.0
2016	1,895.7	1,939.9	-44.2
2017	1,929.8	1,927.3	2.5
2018	2,020.3	1,909.4	110.9
2019	2,076.5	1,955.8	120.7
2020	2,169.6	2,039.4	130.3
2021	2,387.0	2,089.1	297.9
2022	2,713.2	2,214.0	499.3
2023	2,907.4	2,627.8	279.6
2024	3,143.6	2,784.7	358.9

附註：表列數據為中央政府總預算執行結果。

1. 依「預算法」規定，「歲入」不含債務舉借及以前年度歲計贖餘移用，「歲出」不含債務償還。

2. 104 年度至 112 年度為審定決算數，113 年度為院編決算數。

Note: Figures in the table listed are from the execution of the Central Government General Budget.

1. According to the Budget Act, annual revenues exclude debt raising and revenues from the surplus from the previous year. Expenditures exclude debt repayment.

2. 2015~2023: Final Audit Accounts of the Central Government, edited by the National Audit Office; 2024: Final Account of the Central Government, edited by the Executive Yuan.

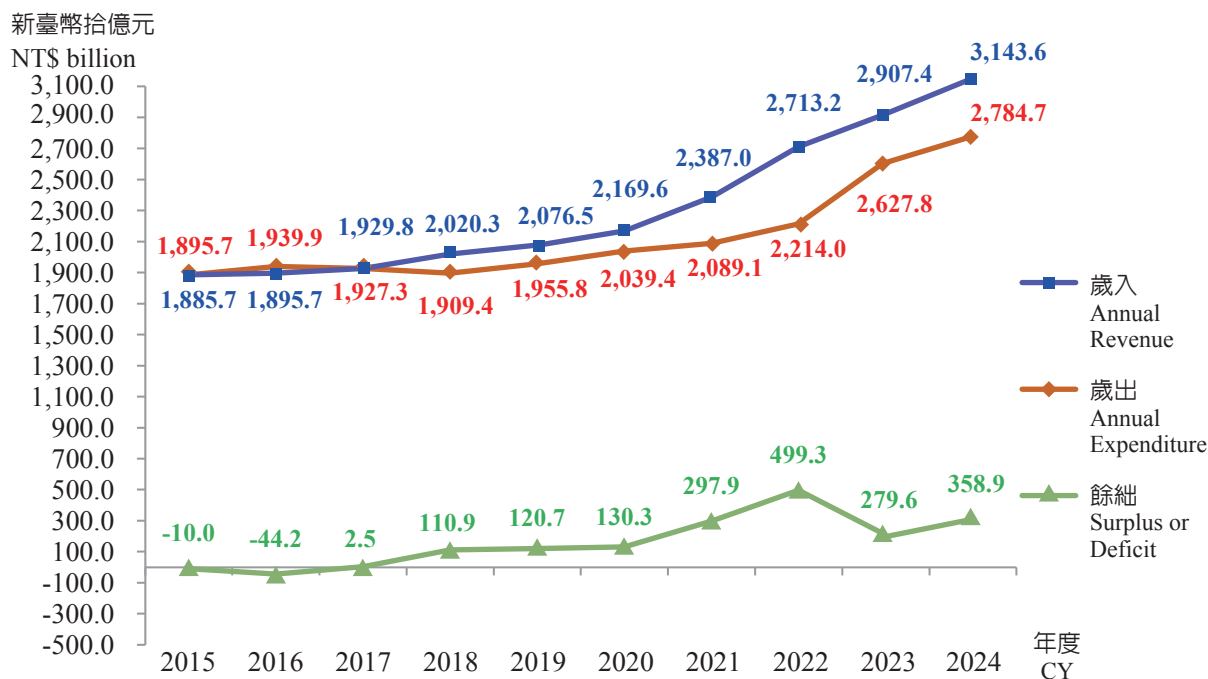


圖 5 中央政府財政收入趨勢

Chart 5 Trends in Revenues and Expenditures of the Central Government

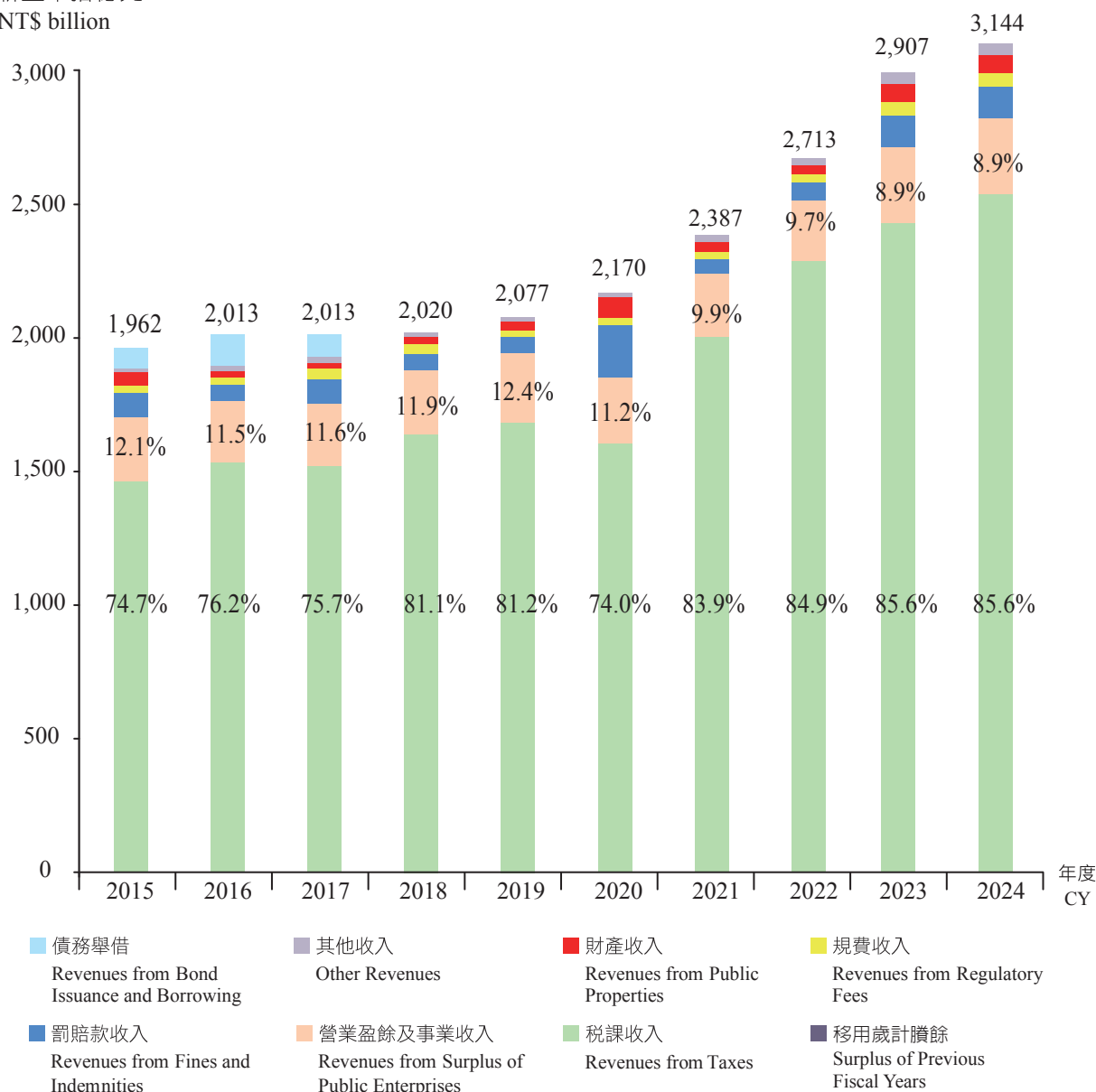
(二) 中央政府收入結構

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 the Central Government budget revenues. Changes in the revenues structure of the Central Government General Budget for the past decade are shown below.

新臺幣拾億元
NT\$ billion



附註：1. 圖列數據為中央政府總預算執行結果。
2. 104 年度至 112 年度為審定決算數，113 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贖餘。

Note: 1. Figures in the chart listed are from the execution of the Central Government General Budget.
2. 2015~2023: Final Audit Accounts of the Central Government, edited by the National Audit Office. 2024: Final Account of the Central Government, edited by the Executive Yuan.
3. Revenues of the Central Government include annual revenues, debt raising, and revenues from the previous year.

圖 6 中央政府收入結構

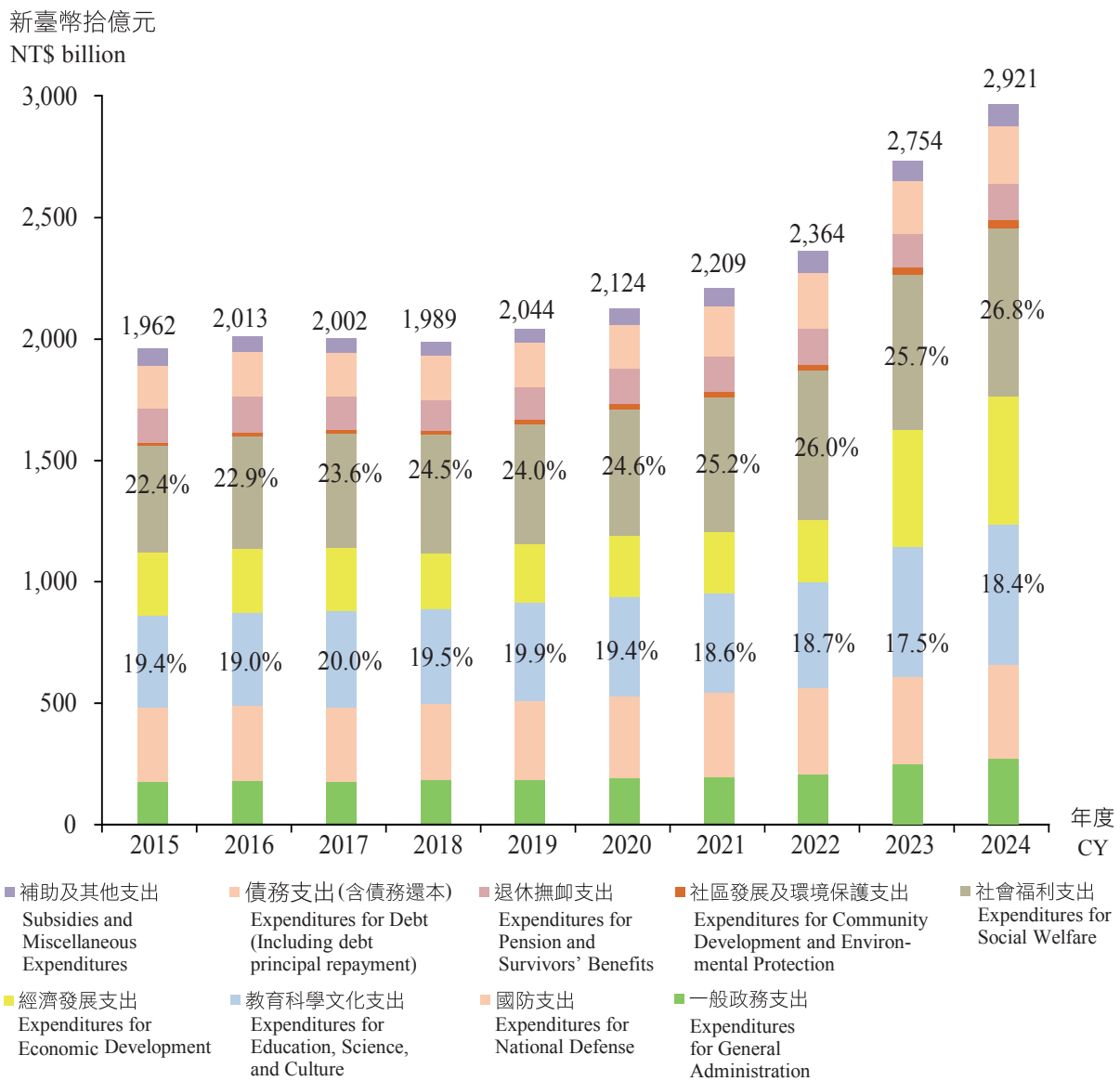
Chart 6 Structure of the Revenues of the Central Government

(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 104 年度 41.8% 上升至 113 年度 45.2%，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

In the past 10 years, the ratio of the expenditures on education, science, culture, and social welfare to the total government expenditure has gradually increased from 41.8% in 2015 to 45.2% in 2024, indicating that the focus of the policy of the central government is on building up a high-quality educational environment and broadening the scope of care for the disadvantaged members of society.



附註：104 年度至 112 年度為審定決算數，113 年度為院編決算數。

Note: 2015~2023: Final Audit Accounts of the Central Government, edited by the National Audit Office. 2024: Final Account of the Central Government, edited by the Executive Yuan.

圖 7 中央政府支出結構

Chart 7 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。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

No amount of the central government debt has been incurred for the central government general budget from 2018 to 2024, as a result of proper execution of the annual revenues and expenditures. Over the past decade, all public debt incurred by the central government with a maturity of one year or more have been utilized to finance major national construction projects.

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 CY	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 Amount of Central Government Debt / Total Expenditures (%)
2015	76	1,935	3.94
2016	113	1,976	5.71
2017	83	1,974	4.22
2018	0	1,967	0.00
2019	0	1,998	0.00
2020	0	2,078	0.00
2021	0	2,136	0.00
2022	0	2,251	0.00
2023	0	2,966	0.00
2024	0	2,916	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 104 年度至 112 年度係審定決算數，113 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. The debts in this table shall be subject to the limitation set out in the provisions of Paragraph 7, Article 5 of the Public Debt Act.
2. The source of the amount of central government debt: 2015~2023: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan. 2024: Final Accounts of the Central Government, edited by the Executive Yuan.
3. Expenditures in this table are the budget 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 113 年底，中央政府 1 年以上公共債務未償餘額 6 兆 1,491 億元，占國內生產毛額 24.07%。

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 2024, the central government's outstanding debt with a maturity of one year or longer totaled NT\$6,149.1 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 24.07%.

表 3 中央政府 1 年以上公共債務未償餘額占國內生產毛額百分比
Table 3 Outstanding Debt with a Maturity of One Year or Longer of the Central Government as a Percentage of GDP

單位：新臺幣拾億元
Unit: NT\$ billion

年度 CY	債務未償餘額 Central Government Outstanding Debt	國內生產毛額 GDP	債務未償餘額 / 國內生產毛額 Central Government Outstanding Debt / GDP (%)
2015	5,296	17,055	31.05%
2016	5,339	17,555	30.41%
2017	5,353	18,012	29.72%
2018	5,374	18,420	29.17%
2019	5,327	18,974	28.08%
2020	5,536	20,024	27.65%
2021	5,709	21,773	26.22%
2022	5,921	22,820	25.95%
2023	6,058	23,597	25.67%
2024	6,149	25,550	24.07%

附註：1. 本表不含外債。
2. 本表 104 年度至 112 年度為審定決算數，113 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. 2015~2023: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan. 2024: Final Accounts of the Central Government, edited by the Executive Yuan.
3. Data source for GDP: Directorate-General of Budget, Accounting and Statistics, Executive Yuan (DGBAS).

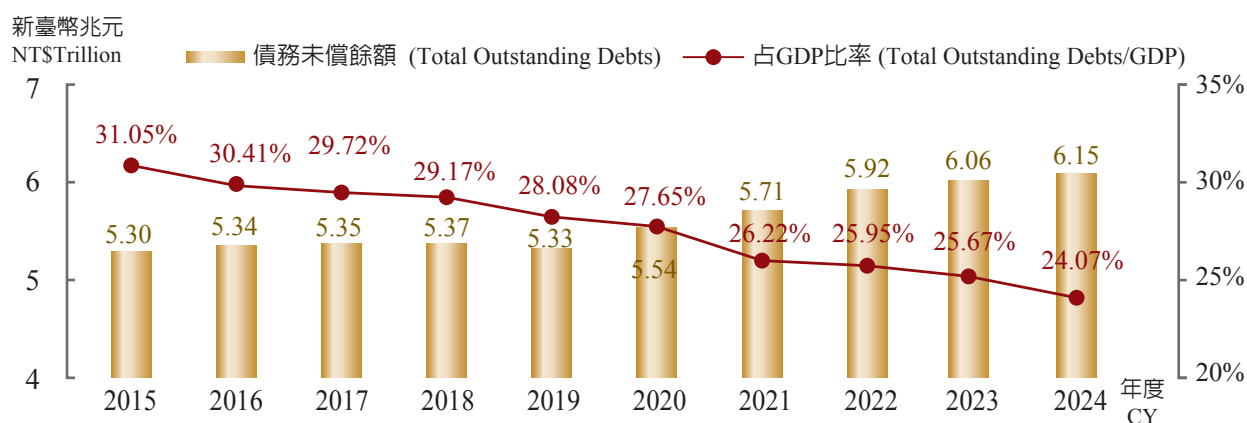


圖 8 中央政府債務未償餘額
Chart 8 Central Government's Outstanding Debt

(六) 中央政府債務還本付息占國內生產毛額百分比

截至 113 年底，中央政府債務還本付息占國內生產毛額 0.88%。

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

As of the end of 2024, the repayments of the principal and interest of Central Government Debt as a percentage of GDP stood at 0.88%.

表 4 中央政府債務還本付息占國內生產毛額百分比
Table 4 Repayments of the Principal and Interest of Central Government Debt as a Percentage of GDP

單位：新臺幣拾億元
Unit: NT\$ billion

年度 CY	債務還本 Principal Repayment Central Government Debt	債務付息 Interest Repayment Central Government Debt	合計 Total	國內生產 毛額 GDP	債務還本付息 / 國內生產毛額 Principal and Interest Repayments Central Government Debt/GDP (%)
2015	66	111	177	17,055	1.04
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	23,597	0.89
2024	136	88	224	25,550	0.88

附註：1. 本表 104 年度至 112 年度為審定決算數，113 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. 2015~2023: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan. 2024: Final Accounts of the Central Government, edited by the Executive Yuan.

2. This table does not include principal repayments of 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，期以導引民間投資的增加，進而帶動總體經濟成長。在政府實質收入無法相應成長情形下，各級政府 1 年以上公共債務未償餘額緩步增加，惟仍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 the enhancement of public infrastructure with the expectation of encouraging an increase in private sector investment so as to promote the development of the national economy. Moreover, under such circumstances where the substantial revenue of the government fails to grow correspondingly, and the government's debt with a maturity of one year or longer gradually increases year by year, it still complies with the debt limits in the Public Debt Act.

表 5 各級政府 1 年以上公共債務未償餘額
Table 5 Outstanding Public Debt with A Maturity of One Year or Longer of All Levels of Government

單位：新臺幣拾億元；%
Unit: NT\$ billion

年度 CY	中央 Central Govt.	直轄市 Special Municipalities	縣(市) County and City Govts.	鄉(鎮、市) Township/ Towns	合計 Total	各級政府債務未償餘額 / 前 3 年國內生產毛額平均數% Total Outstanding Debts / GDP(GNI) average over the previous 3 years (%)
2015	5,296	669	164	1	6,130	39.80
2016	5,339	709	159	1	6,208	38.34
2017	5,353	698	156	0	6,207	36.60
2018	5,374	706	152	0	6,232	35.53
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	6,551	34.23
2022	5,921	675	132	0	6,728	33.21
2023	6,058	671	119	0	6,848	31.79
2024	6,149	643	101	0	6,893	30.32

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. 104 至 112 年皆為審定決算數，113 年為自(院)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 as taken out by the central and local governments, on general budgets, special budgets, and in the form of extraordinary fund budgets beyond the operating funds and trust funds. However, self-redeeming public debt shall be excluded.

2. 2015-2023: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan. 2024: Estimated final accounts for all levels of government.

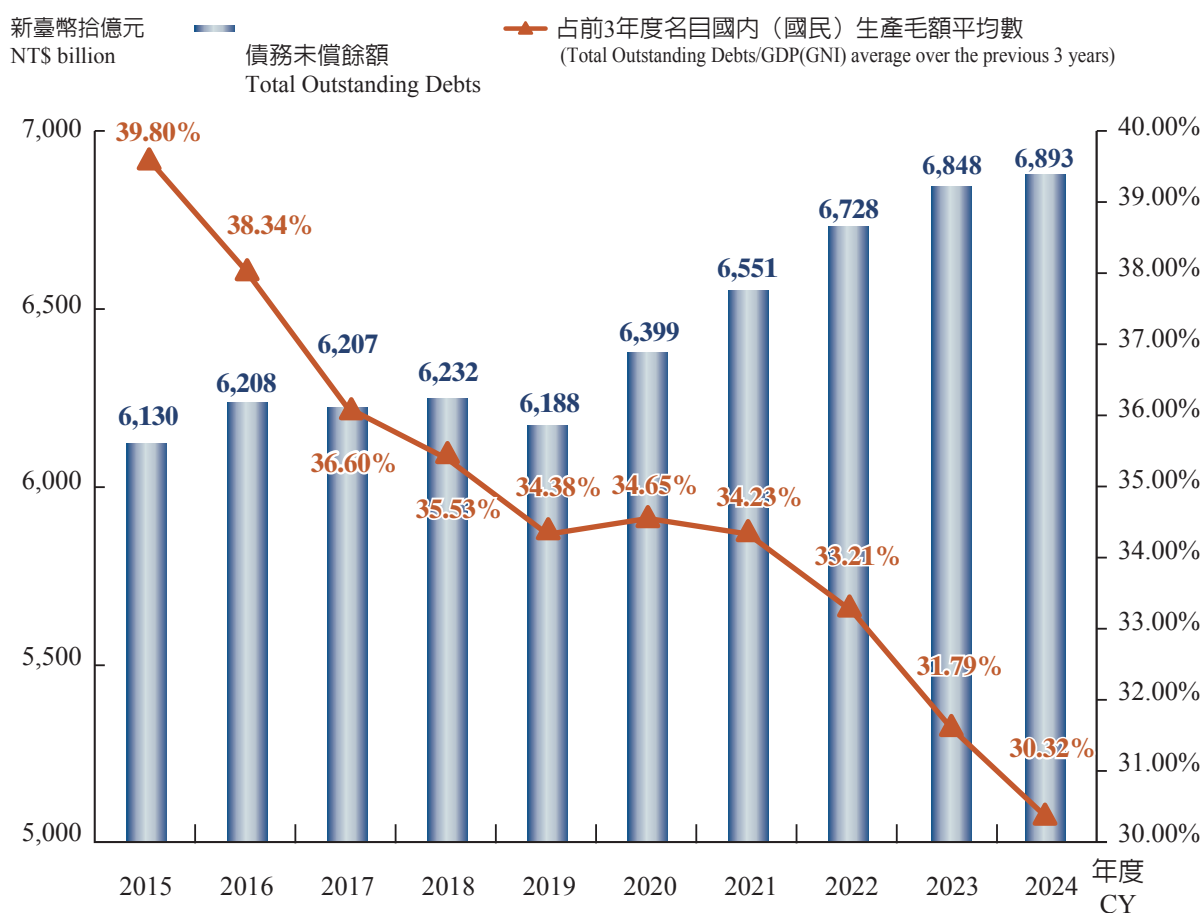


圖 9 各級政府債務未償餘額
Chart 9 Outstanding Debt of All Levels of Government

(八) 發行公益彩券挹注社會福利財源概況

113 年度公益彩券銷售金額為 1,321.4 億元，彩券盈餘分配數為 292.0 億元，計分配衛生福利部 131.4 億元、中央健康保險署 14.6 億元及地方政府 146.1 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 to Infuse Earnings into Social Welfare Activities

The sales of the Public Welfare Lottery in 2024 were NT\$132.14 billion. The lottery distributed surplus was NT\$29.20 billion, of which NT\$13.14 billion was distributed to the Ministry of Health and Welfare, NT\$1.46 billion to the National Health Insurance Administration, and NT\$14.61 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare.

表 6 公益彩券盈餘分配及銷售量簡表

Table 6 Accumulated Sales and Amounts of Distributed Surpluses of the Public Welfare Lottery from 2000 to 2024

單位：新臺幣拾億元
Unit: NT\$ billion

年度 CY	項目 Item	盈餘分配數 Amounts of Distributed Surpluses			合計 Total	銷售金額 Sales Amount
		衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System)	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve)	地方政府 (社會福利) Local Governments (Social Welfare)		公益彩券 Public Welfare Lottery (PWL)
		45%	5%	50%		
2000 ~ 2023		268.06	29.88	299.64	597.58	2,337.70
2024		13.14	1.46	14.61	29.20	132.14
總計 Total		281.20	31.34	314.25	626.78	2,469.84

(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

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

表 7 國產及進口紙菸類總量表
Table 7 Total Amount of Domestic and Imported Cigarettes

單位：千支
Unit: One thousand pcs.

年度 CY	產品 Products	紙菸類 Cigarettes								
		國產 Domestic			進口 Imported			小計 Subtotal		
		數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%
2015		22,095,743	59.67	2.43	14,932,081	40.33	-16.14	37,027,824	100.00	-5.96
2016		25,584,893	67.54	15.79	12,295,101	32.46	-17.66	37,879,994	100.00	2.30
2017		32,863,310	84.94	28.45	5,828,460	15.06	-52.60	38,691,770	100.00	2.14
2018		31,991,893	83.85	-2.65	6,162,308	16.15	5.73	38,154,201	100.00	-1.39
2019		31,226,809	85.58	-2.39	5,262,170	14.42	-14.61	36,488,979	100.00	-4.36
2020		28,738,943	82.88	-7.97	5,937,271	17.12	12.83	34,676,213	100.00	-4.97
2021		32,361,460	82.55	12.60	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

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之資料。
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之資料。

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

表 8 國產及進口酒類總量表
Table 8 Total Amount of Domestic and Imported Alcohol

單位：公石
Unit: Hectoliter

年度 CY	酒類 Alcoholic Products								
	國產 Domestic			進口 Imported			小計 Subtotal		
	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%	數量 Quantity	結構比 Structure Ratio%	成長率 Growth Rate%
2015	5,151,966	65.97	-0.03	2,657,197	34.03	4.46	7,809,162	100.00	1.45
2016	5,053,079	64.22	-1.92	2,815,474	35.78	5.96	7,868,553	100.00	0.76
2017	5,074,808	63.47	0.43	2,920,231	36.53	3.72	7,995,039	100.00	1.61
2018	4,887,968	62.72	-3.68	2,904,794	37.28	-0.53	7,792,762	100.00	-2.53
2019	4,696,621	60.57	-3.92	3,057,476	39.43	5.26	7,754,098	100.00	-0.50
2020	4,622,874	58.06	-1.57	3,339,884	41.94	9.24	7,962,757	100.00	2.69
2021	4,120,221	53.07	-10.87	3,643,181	46.93	9.08	7,763,402	100.00	-2.50
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	7,443,263	100.00	-3.70

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之資料。
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之資料。

Source: 1. Data of domestic product (including the exported quantity): According to the materials provided by the Fiscal Information Agency, MOF.

2. Data of imported product (including the quantity of imports into free trade zones): According to the 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案及前瞻基礎建設計畫第 5 期特別預算案財源籌措

1. 114 年度中央政府總預算案，於 114 年 3 月 21 日經總統公布，歲入編列 3 兆 1,648 億元，歲出 2 兆 9,250 億元，歲入歲出賸餘 2,398 億元，支應債務還本 1,415 億元後，無須融資調度。
2. 前瞻基礎建設計畫第 5 期特別預算案，歲出需求 703 億元，規劃全數以舉債支應。

(二) 完成菸酒管理相關法規修正

為強化認證管理及配合實務需要，113 年 8 月 20 日訂定發布「財政部優質酒類其他釀造酒類認證評審基準」，擴大認證酒品範圍。

(三) 精進國庫支付業務

1. 113 年 7 月建置各機關員工薪津及退休人員月退休金等付款憑單未依限傳(寄)送 e 化檢核通知機制，優化國庫支付服務品質。
2. 113 年 7 月建置特別預算歲出分配預算之跨年度建檔 e 化控管機制，以簡化作業程序，提升行政效能。
3. 113 年 7 月協同中央銀行國庫局及財金資訊股份有限公司，辦理委託中央銀行國庫局代匯國庫緊急款項演練作業，強化緊急應變能力，確保支付作業不中斷。
4. 113 年 11 月實施精進臺北自來水事業處水費 e 化代繳作業機制，簡化跨機關(構)作業程序，提升資源共享效益。
5. 113 年 11 月建置國庫支票逾發票日期 5 年未兌領原因 e 化回復機制，提高作業效率，落實電子化政府政策。

(四) 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，使資訊透明化，俾利投資人短中長期資金規劃。

1. 第一階段：112 年 12 月 22 日公告 113 年度全年各月公債發行年期及國庫券發行天期，暨 113 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：113 年度按季於 3 月 22 日、6 月 21 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。

(五) 完成公股事業 113 年股東常會董事改選

113 年 6 月 21 日進行兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司董事改選，順利圓滿完成，全力維護公股權益。

(六) 完成國營事業監事改派

113 年 12 月 16 日完成中國輸出入銀行監事改派。

(七) 精進新青安貸款以落實政策目的

為因應中央銀行升息，113 年 3 月 27 日修正「公股銀行辦理青年安心成家購屋優惠貸款原則」，貸款利息費用再由政府額外補貼半碼至 115 年 7 月 31 日止，減輕民衆購屋負擔。另推動青年安心成家購屋優惠貸款精進方案（新青安貸款）優化措施，以落實購屋自住之政策協助目的，包含 113 年 6 月 27 日及同年 8 月 13 日滾動檢討修正「公股銀行辦理青年安心成家購屋優惠貸款原則」等相關規範，並持續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等。

C. Major Achievements in 2024

1. The NTA Has Worked in Cooperation with the DGBAS to Complete the Preparation for Revenues of the 2025 Central Government General Budget Proposal and Special Budget Proposals as Scheduled

- a. The 2025 Central Government General Budget Proposal was promulgated by the President on March 21, 2025. Its annual revenues and expenditures were NT\$3,164.8 billion and NT\$2,925.0 billion, resulting in a surplus of NT\$239.8 billion. After allocating NT\$141.5 billion for debt repayment, no additional financing is required.
- b. The fifth phase of the Forward-looking Infrastructure Development Program Special Budget Proposal requires NT\$70.3 billion in expenditures, which will be fully funded through debt borrowing.

2. Amended Regulations Concerning Tobacco and Alcohol Administration

To strengthen certification management and meet practical needs, the amended “MOF Criteria for Evaluation of Alcohol Quality Certification for Other Brewed Alcoholic

Beverages” was promulgated on August 20, 2024. There by expanding the scope of certified alcohol products.

3. Improvement of the National Treasury Payment Services

- a. In July 2024, an e-review notification mechanism of payment vouchers of salaries for agencies’ employees and monthly retirement payments for retirees which are not transmitted (sent) before the deadline was established to advance treasury payment service quality.
- b. In July 2024, an e-control mechanism of the inter-annual filing for the annual expenditures of budget distribution of the special budget was established so as to simplify operation procedure and improve administrative efficacy.
- c. In July 2024, an emergency response drill entrusting the Department of the Treasury of the Central Bank to remit urgent treasury funds with the assistance of the Department of the Treasury of the Central Bank and the Financial Information Service Co., LTD (FISC) was held to enhance the capability for emergency responses and to ensure uninterrupted treasury payment operations.
- d. In November 2024, an improvement to the e-processing mechanism of payments for Taipei Water Department’s water charges was implemented to simplify cross-agency (institution) operational procedures, and enhance the benefits of resource sharing.
- e. In November 2024, an electronic response mechanism was established to identify reasons for National Treasury checks being unredeemed for more than 5 years past the issue date. This will improve operational efficiency and put e-government policies into practice.

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

In order to establish an indicator for interest rates and strengthen the market development of bonds and treasury bills, a two-stage form of announcement was adopted to enhance transparency and assist investors to arrange their mid-and-long-term capital plans.

- a. First-stage: Announcement of the types of bond (new or reopened bonds) and the years of maturity as well as the maturity days for treasury bills for each month for the coming year. The information was published on December 22, 2023.
- b. Second-stage: Announcement of detailed information seasonally for the next quarter,

such as the issue amount, auction date, issue date, etc. This information was published on March 22, June 21, and September 23, 2024.

5. Completion of the Election of the Board of Directors in Government-Owned Shares Enterprises in 2024

On June 21, 2024, the board directors' elections of Mega Financial Holding Co., Ltd., First Financial Holding Co., Ltd. and Taiwan Business Bank, Ltd. were held successfully to safeguard the interests and rights of the government-owned shareholdings.

6. Completion of the Reassignment of the Supervisors in State-Owned Enterprises in 2024

The supervisors of The Export-Import Bank of the R.O.C. were appointed on December 16, 2024.

7. Refine “Preferential Housing Loans for the Youth” Self-use Residence Loan

In response to the raising of interest rates by the Central Bank on March 21, 2024, the MOF revised the regulations of the “Preferential Housing Loans for the Youth” on March 27, 2024, and the government will subsidize extra interest charge by 0.125% until July 31, 2026. To assist young adults without their own houses in purchasing self-use residences, the MOF conducted rolling revisions of the regulations of the “Preferential Housing Loans for the Youth” on June 27 and August 13, 2024, and requested that banks with government-owned shares should thoroughly implement pre-loan reviews on customers and post-loan management.

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. Organizational Responsibilities

The Taxation Administration is staffed with one Director General, two Deputy Directors General, and one Chief Secretary. There are also six divisions and four offices. Each division has one Director and Deputy Director, and 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 Office are several sections taking charge of different tasks.

Major functions of the Taxation Administration are as follows: enacting, revising, and interpreting the regulations for income tax, business tax, securities transaction tax, futures transaction tax, stamp tax, commodity tax, tobacco and alcohol tax, estate tax, gift tax, land tax, house tax, vehicle license tax, deed tax, amusement tax, specifically selected goods and services tax, tax collection, and taxpayer rights protection and designing and providing solutions for the collection of these taxes; studying and proposing amendments to and interpretations of the Act Governing Local Tax Regulations and reviewing and deliberating the provisional tax, additional tax, and special tax imposed by local governments; mapping out, directing, supervising, auditing, and providing solutions for national and local tax collection affairs; directing, supervising, and examining the audit activities of all levels of tax offices; auditing of major tax evasion cases; drafting laws, regulations, and decrees of new tax items and designing and providing solutions for tax collection affairs; examining tax exemption, tax relief, and tax refund policies; and managing international tax affairs and other taxation affairs.

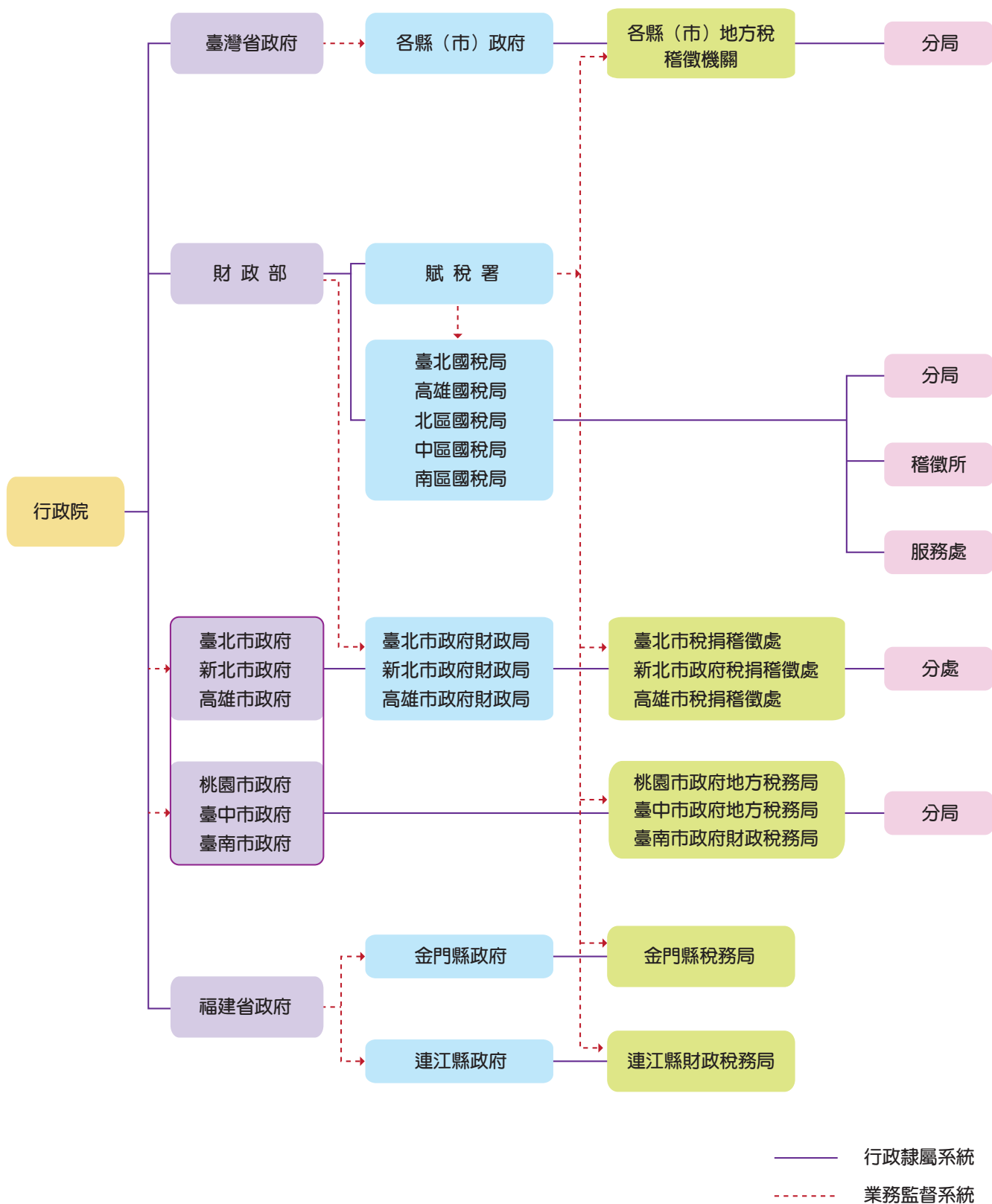


圖 10 賦稅行政組織系統 (內地稅)

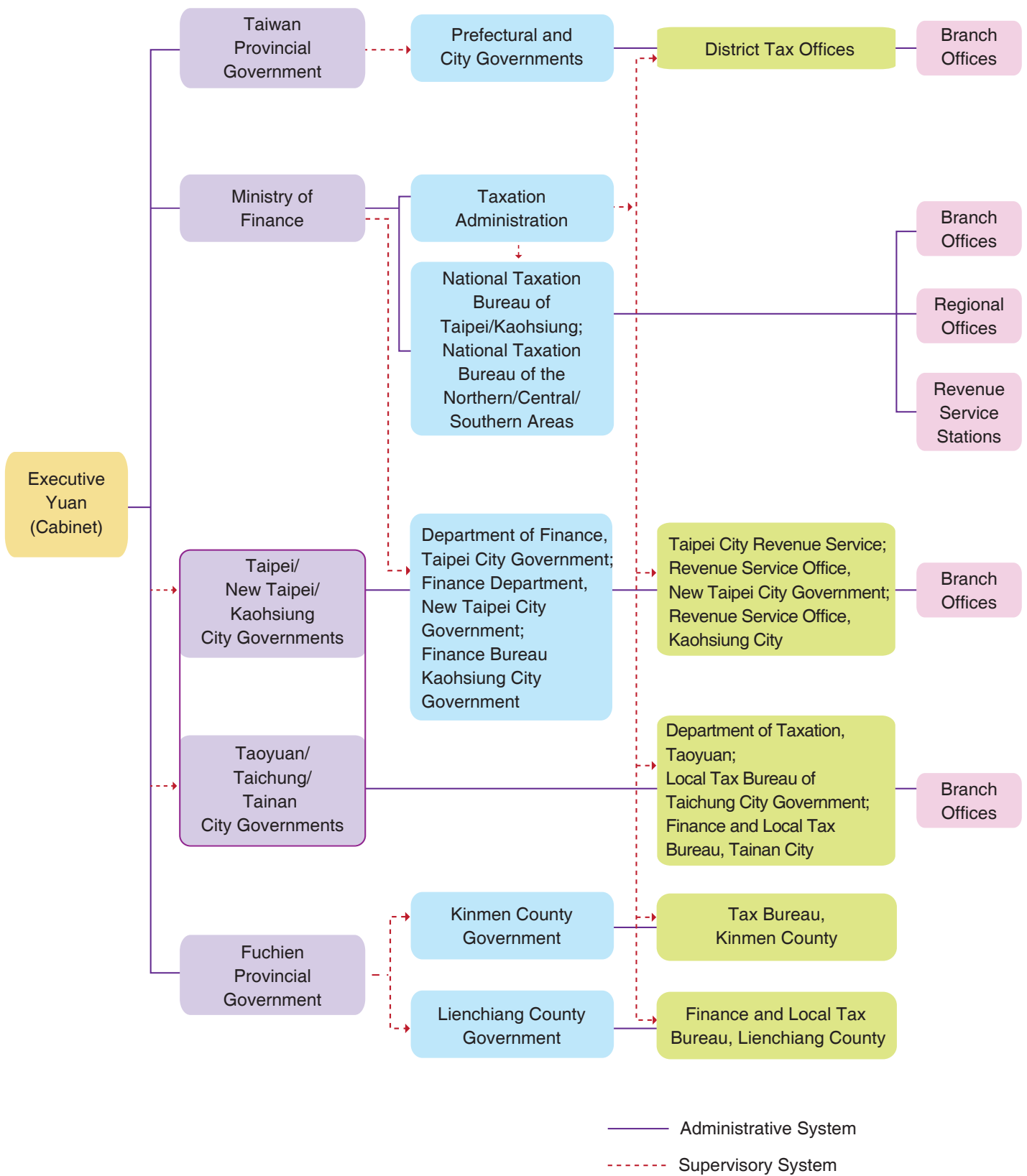


Chart 10 Organization of the Tax Administration

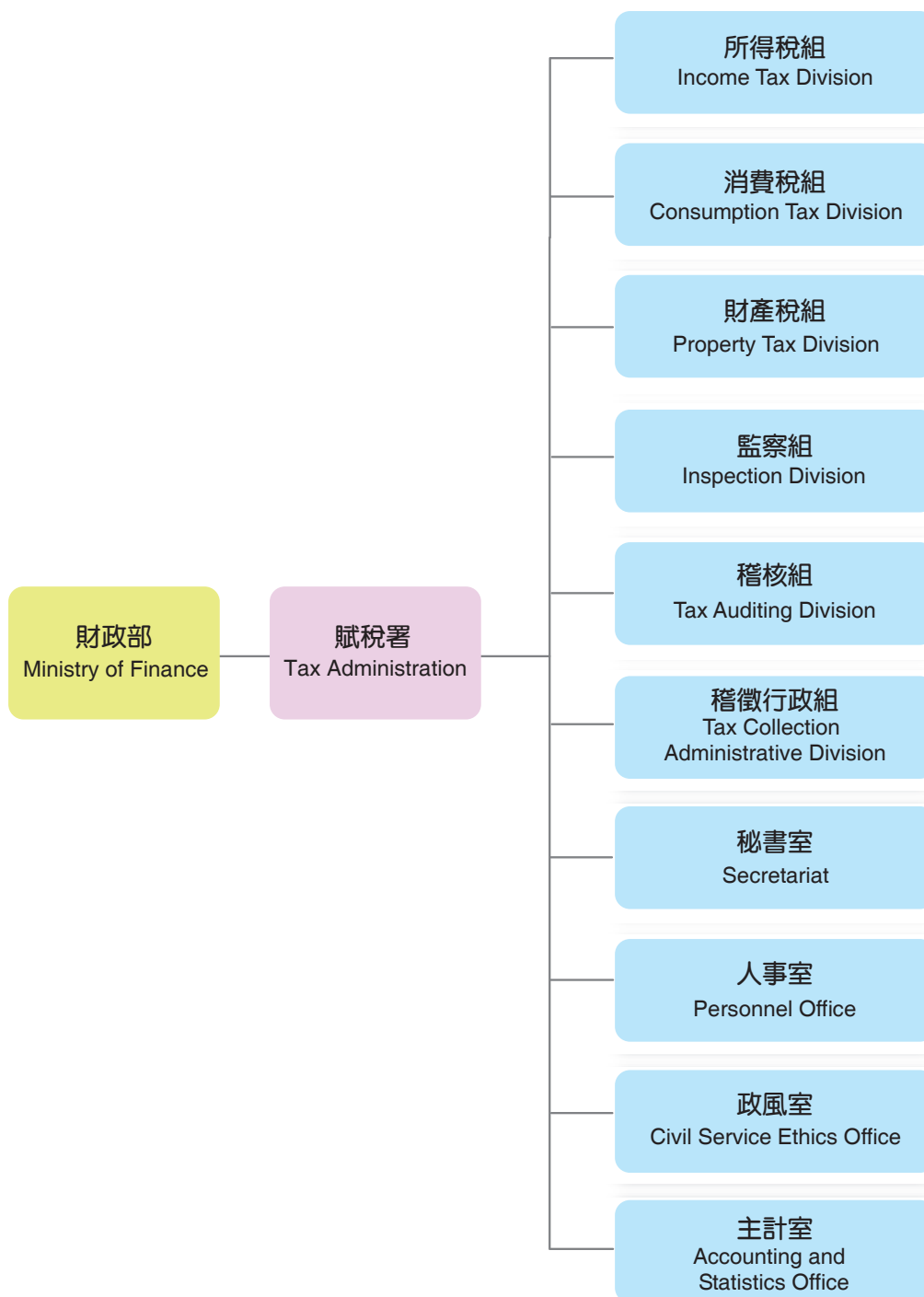
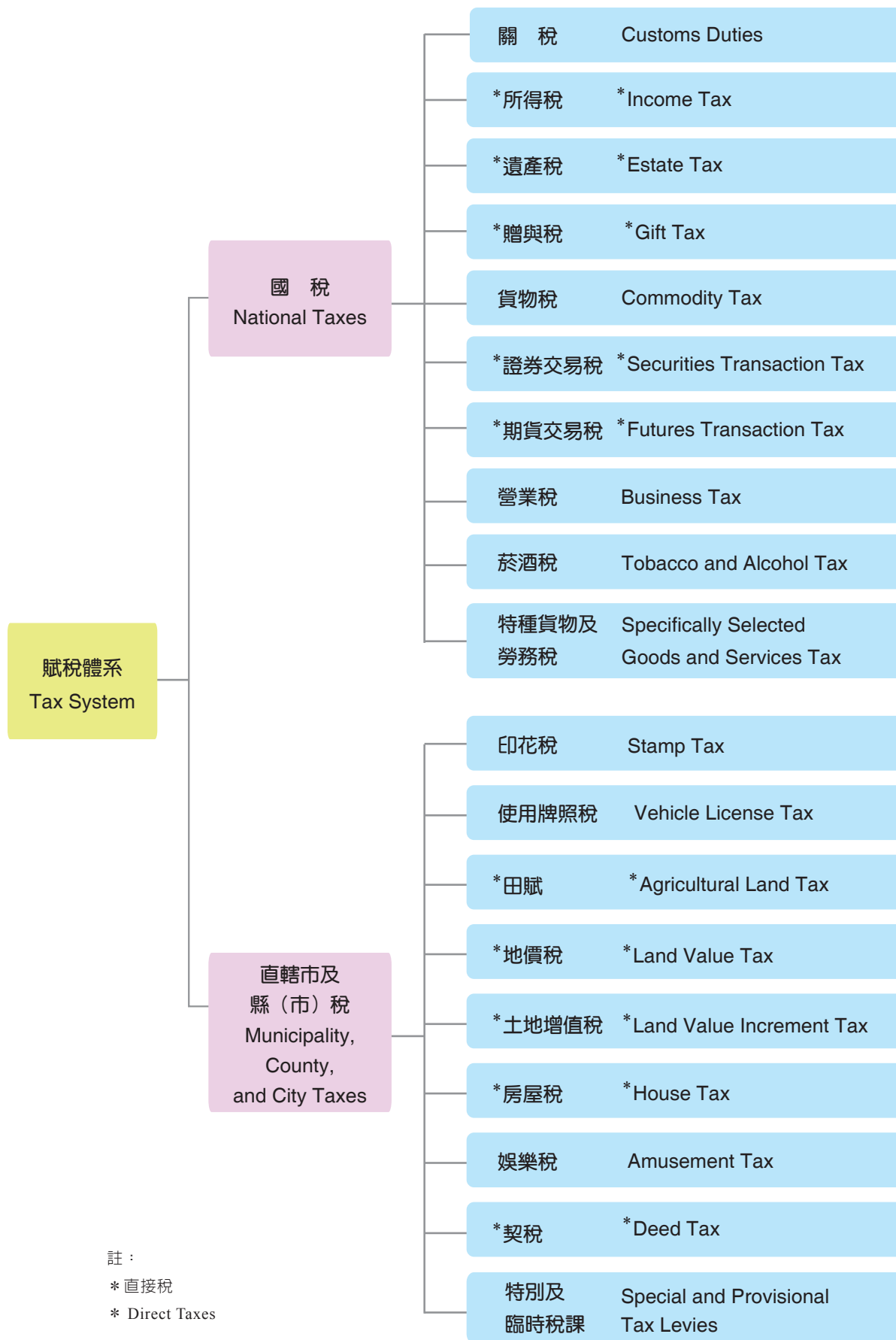


圖 11 賦稅署組織系統

Chart 11 Organization of Taxation Administration



註：
* 直接稅
* Direct Taxes

圖 12 賦稅體系
Chart 12 Tax System

(二) 重要業務統計

2. Statistics of Major Work

1. 賦稅收入成長概況

近 10 年賦稅收入大抵呈逐年增加趨勢，其中 106 年度因所得稅表現欠佳，總稅收僅增 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%，113 年度因上市櫃公司獲利及證券市場平均每日成交值較預期為佳、升息、股利分配增加及國內需求穩定，總稅收達 3 兆 7,619 億元，創歷年新高，較 112 年度增加 3,057 億元，成長 8.8%。

a. Growth of Tax Revenues

Over the last decade, tax revenues have generally increased year by year. Because of poor income tax performance, tax revenues of 2017 increased only slightly by 1.2%. Due to certain tax adjustments and tax relief measures in response to COVID-19, tax revenues of 2020 decreased by 2.9%, compared with 2019. In 2024, due to better-than-expected profits of listed companies, better-than-expected average daily trading value, interest rate hikes, increased distribution of dividends, and stable domestic demand, tax revenues reached NT\$3,761.9 billion, the highest in recent years. It increased NT\$305.7 billion, or 8.8%, compared with 2023.

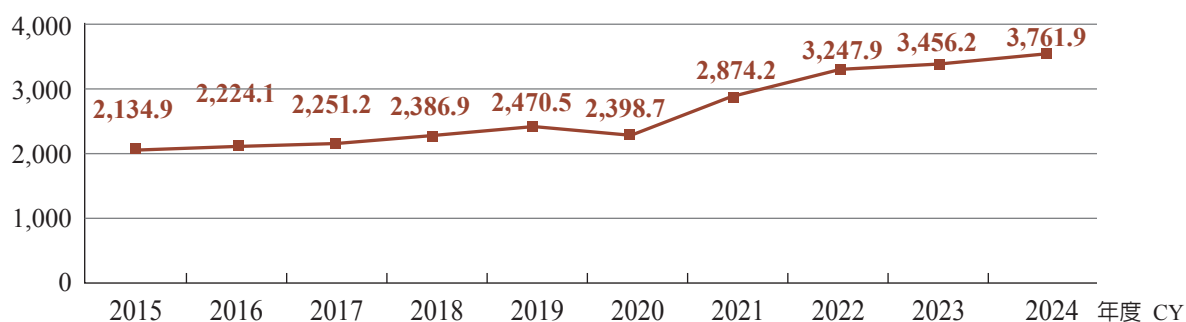
表 9 賦稅收入成長概況
Table 9 Growth of Tax Revenues

單位：新臺幣拾億元
Unit: NT\$ billion

年度 CY	賦稅收入 Tax Revenues	年增率 Growth Rate (%)	定基指數 104 年 =100 Index Base CY 2015=100 (%)
2015	2,134.9	8.0	100
2016	2,224.1	4.2	104
2017	2,251.2	1.2	105
2018	2,386.9	6.0	112
2019	2,470.5	3.5	116
2020	2,398.7	-2.9	112
2021	2,874.2	19.8	135
2022	3,247.9	13.0	152
2023	3,456.2	6.4	162
2024	3,761.9	8.8	176

新臺幣拾億元
NT\$ billion

■ 賦稅收入 Tax Revenues



2. 賦稅收入結構

113 年度賦稅收入以所得稅占 51.9% 最大，較 104 年增加 8 個百分點，其次為營業稅占 16.6%，則減少 0.3 個百分點，證券交易稅占 7.7%，增加 3.9 個百分點，土地稅占 5%，減少 3.6 個百分點，貨物稅占 4.3%，減少 4.3 個百分點，顯示賦稅結構已有顯著變化。

b. Structure of Tax Revenues

In 2024, revenue from income tax increased by 8 percentage points to 51.9% of all tax revenues and comprised the largest share, while revenue from business tax decreased by 0.3 percentage points to 16.6%, revenue from securities transaction tax increased by 3.9 percentage points to 7.7%, revenue from land tax decreased by 3.6 percentage points to 5%, and that from commodity tax decreased by 4.3 percentage points to 4.3%, compared with the corresponding figures of 2015, indicating that there has been a notable change in the structure of tax revenues.

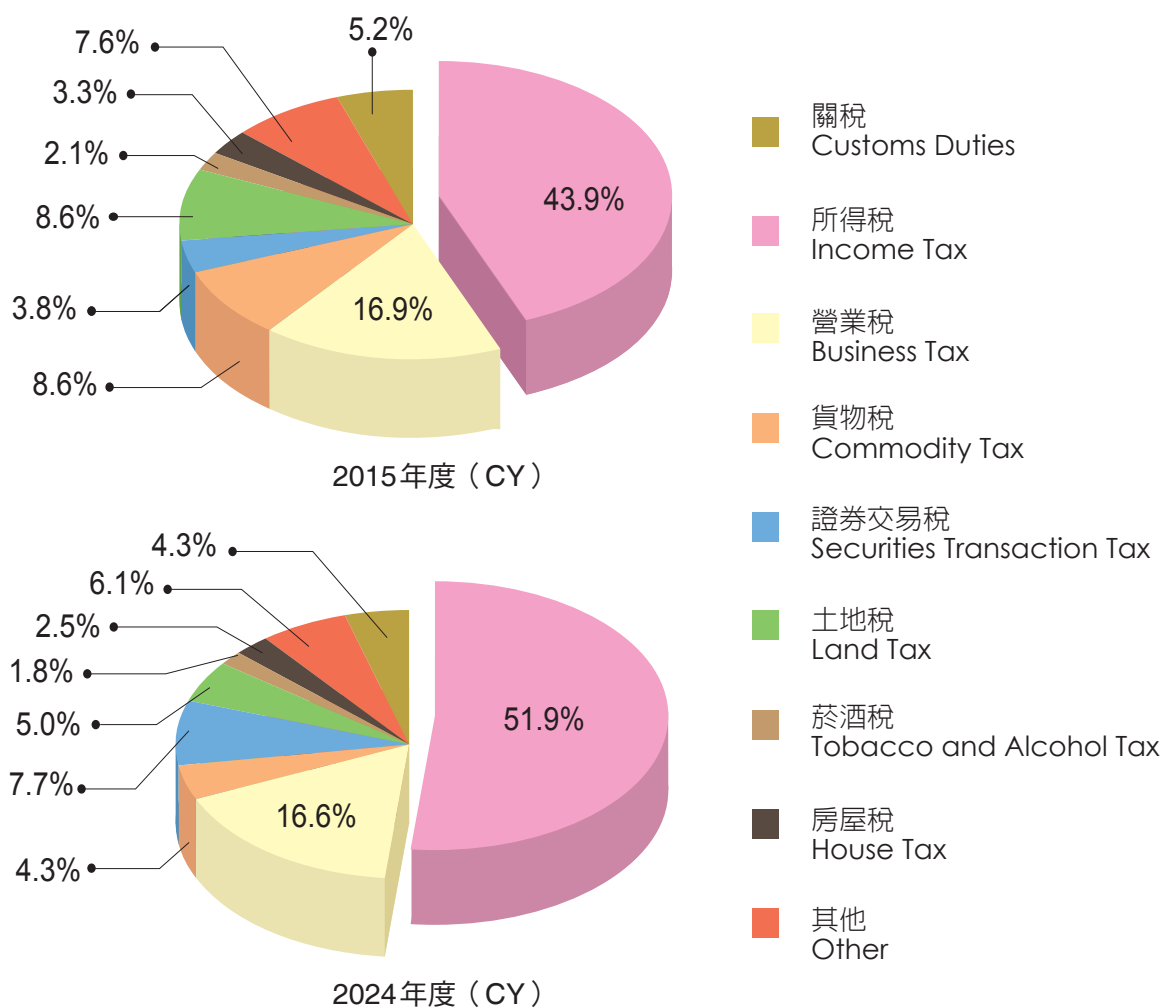


圖 13 賦稅收入結構
Chart 13 Structure of Tax Revenues

3. 主要賦稅收入成長趨勢

113 年度受惠於上市櫃公司獲利及證券市場平均每日成交值較預期為佳、升息、股利分配增加及國內需求穩定，致總稅收鉅增，與 112 年度比較，主要稅目中以所得稅成長 1,165 億元最多，證券交易稅增加 907 億元居次。

c. Trends in the Growth of Major Taxes

Due to better-than-expected profits of listed companies, better-than-expected average daily trading value, interest rate hikes, increased distribution of dividends, and stable domestic demand, tax revenues increased in 2024 significantly. Comparing major taxes of 2024 with 2023, income tax increased the most by NT\$116.5 billion, followed by securities transaction tax with an increase of NT\$90.7 billion.

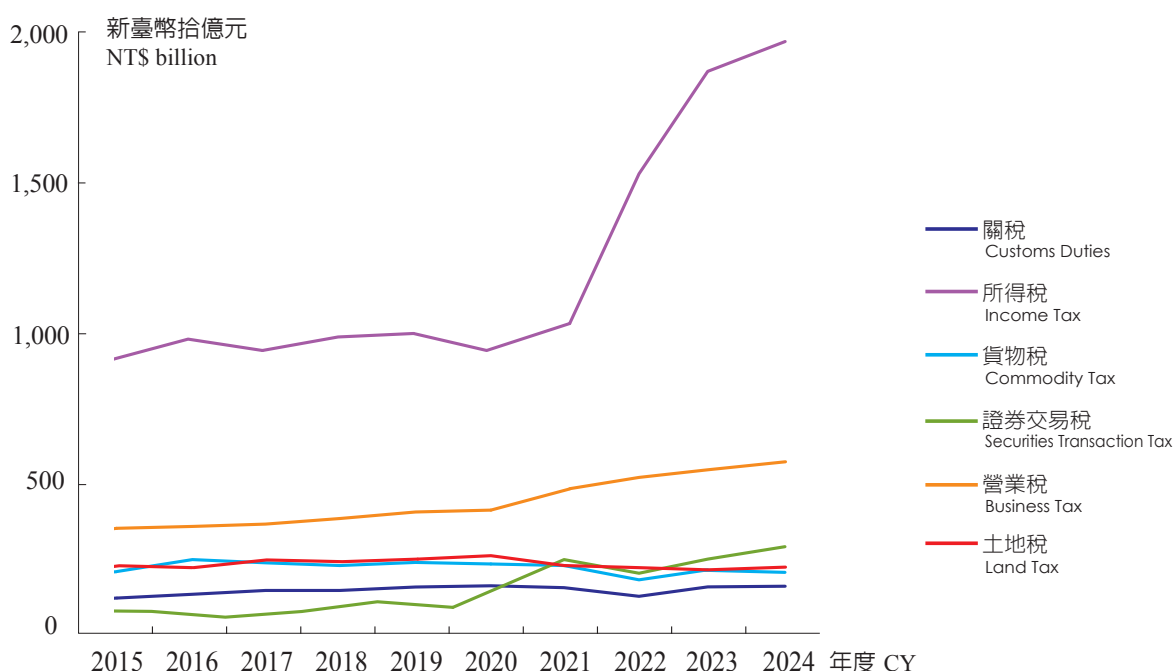
表 10 主要賦稅收入成長趨勢
Table 10 Trends in the Growth of Major Taxes

單位：新臺幣拾億元
Unit: NT \$billion

年度 CY	關稅 Customs Duties	所得稅 Income Tax	貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	營業稅* Business Tax	土地稅 Land Tax
2015	111.0	936.7	183.1	82.0	360.9	184.6
2016	115.0	1,006.4	181.9	70.9	378.4	177.3
2017	115.0	986.4	178.5	90.0	385.0	188.6
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

附註：* 營業稅含未指定用途營業稅與金融業營業稅。

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



4. 直接稅與間接稅比重

近 10 年來，直接稅占賦稅收入之比重呈上升趨勢，113 年度達 69.8%，較 112 年度增加 1.1 個百分點，且為歷年最高。

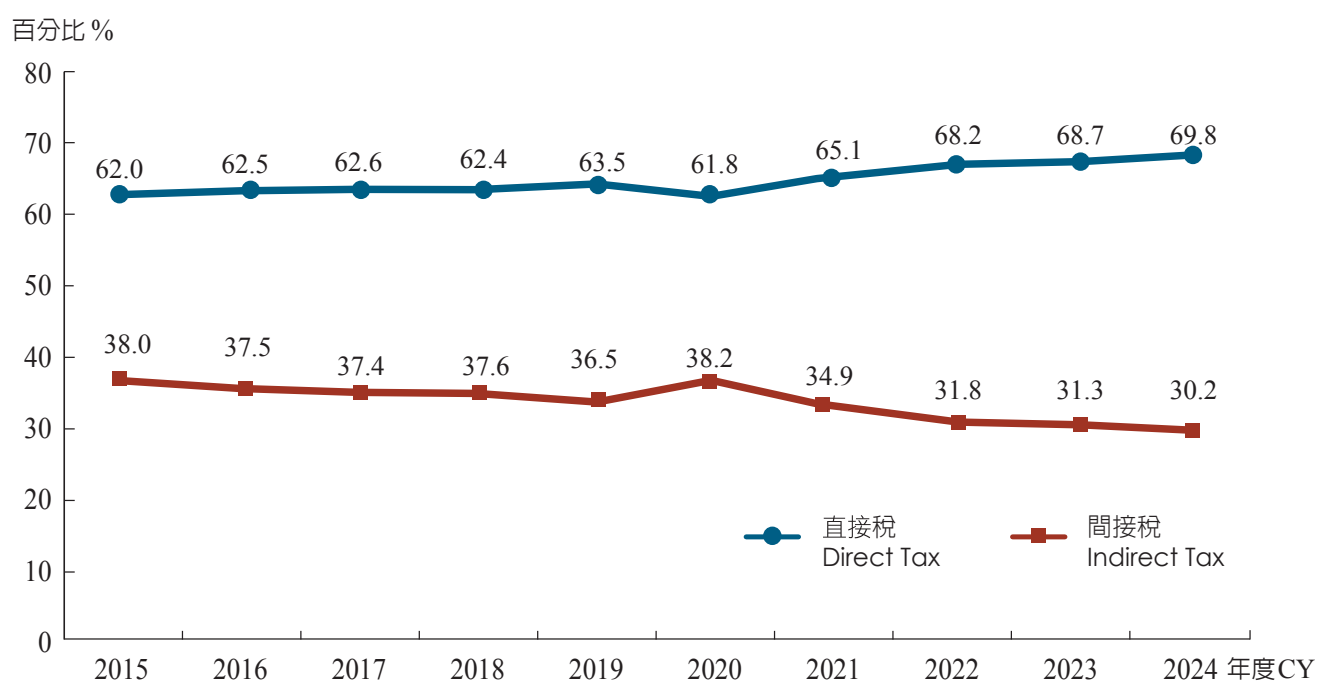
d. Direct Taxes and Indirect Taxes

Over the last decade, revenue from direct taxes as a percentage of tax revenues has risen, and in 2024, revenue from direct taxes increased by 1.1 percentage points to 69.8% compared with 2023, also the highest in past years.

表 11 直接稅與間接稅比重
Table 11 Direct Taxes and Indirect Taxes

單位 Unit: %

年度 CY	直接稅 Direct Tax	間接稅 Indirect Tax
2015	62.0	38.0
2016	62.5	37.5
2017	62.6	37.4
2018	62.4	37.6
2019	63.5	36.5
2020	61.8	38.2
2021	65.1	34.9
2022	68.2	31.8
2023	68.7	31.3
2024	69.8	30.2



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 of All Levels

Over the last decade, the percentage of tax revenues to net government expenditures of all levels has generally increased year by year. However, the ratio fell to 70.6% due to the drop in tax revenues and the expansion of public expenditure in response to COVID-19 in 2020. During the same period, the tax burden was mostly maintained at between 12% and 15%.

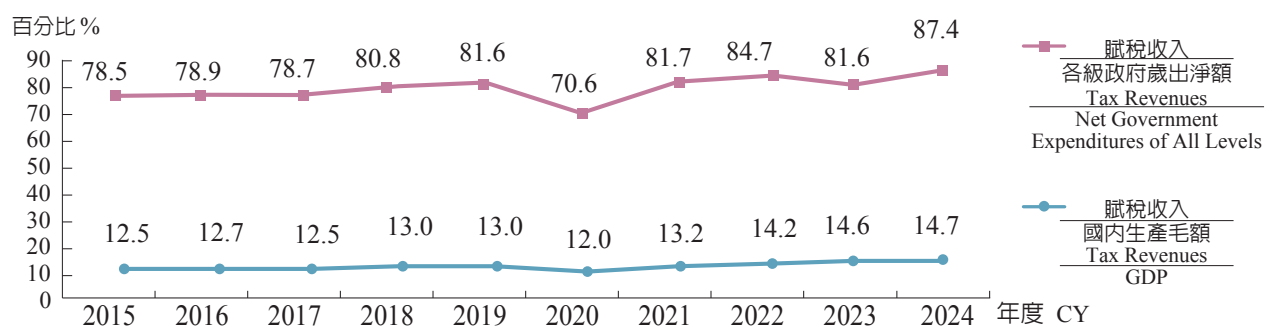
表 12 國民租稅負擔及賦稅收入占各級政府歲出淨額百分比
Table 12 Tax Burden and Ratio of Tax Revenues to Net Government Expenditures of All Levels

單位 Unit: %

年度 CY	賦稅收入 / * 各級政府歲出淨額 Tax Revenues/ Net Government Expenditures of All Levels	賦稅收入 / 國內生產毛額 Tax Revenues/ GDP
2015	78.5	12.5
2016	78.9	12.7
2017	78.7	12.5
2018	80.8	13.0
2019	81.6	13.0
2020	70.6	12.0
2021	81.7	13.2
2022	84.7	14.2
2023	81.6	14.6
2024	87.4	14.7

附註：* 本欄之賦稅收入不含金融業營業稅與健康福利捐；106 年起不含撥入長照基金之稅款。

Note: * In this column, tax revenues exclude Financial Enterprises Business Tax & Health and Welfare Surcharge on Tobacco. Starting from 2017, tax revenues exclude revenues for long-term care services development fund.



6. 平均每人稅負及平均每人所得

我國平均每人所得逐年增加，平均每人稅負亦呈增加，稅負占所得比率多維持於 14%~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%。

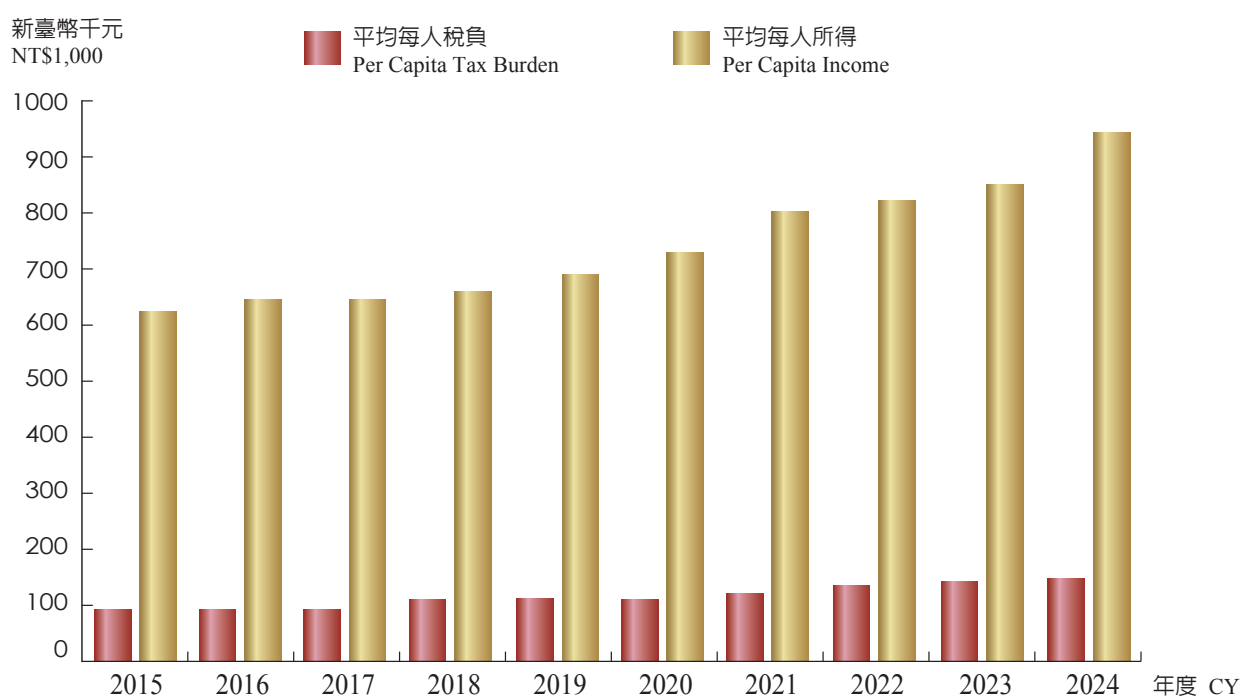
f. Per Capita Tax Burden and Per Capita Income

The per capita income and per capita tax burden have increased gradually. The tax burden rate remained constant between 14% and 17% in recent years. However, in 2020, the rate dropped to 13.8% because of the COVID-19 impact. Also, the rate in 2023 was due to raised tax revenues, increasing to 17.3%.

表 13 平均每人稅負及平均每人所得
Table 13 Per Capita Tax Burden and Per Capita Income

單位：新臺幣元
Unit: NT\$

年度 CY	平均每人稅負 Per Capita Tax Burden	平均每人所得 Per Capita Income	平均每人稅負 / 平均每人所得 Per Capita Tax Burden/ Per Capita Income (%)
2015	90,992	633,367	14.4
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	160,675	942,451	17.0



7. 選樣國家租稅負擔比較

一國之租稅負擔通常以賦稅收入占國內生產毛額之比重衡量。112 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 evaluated by the ratio of total revenue to GDP. In 2023, the ROC had a relatively low tax burden compared with selected countries.

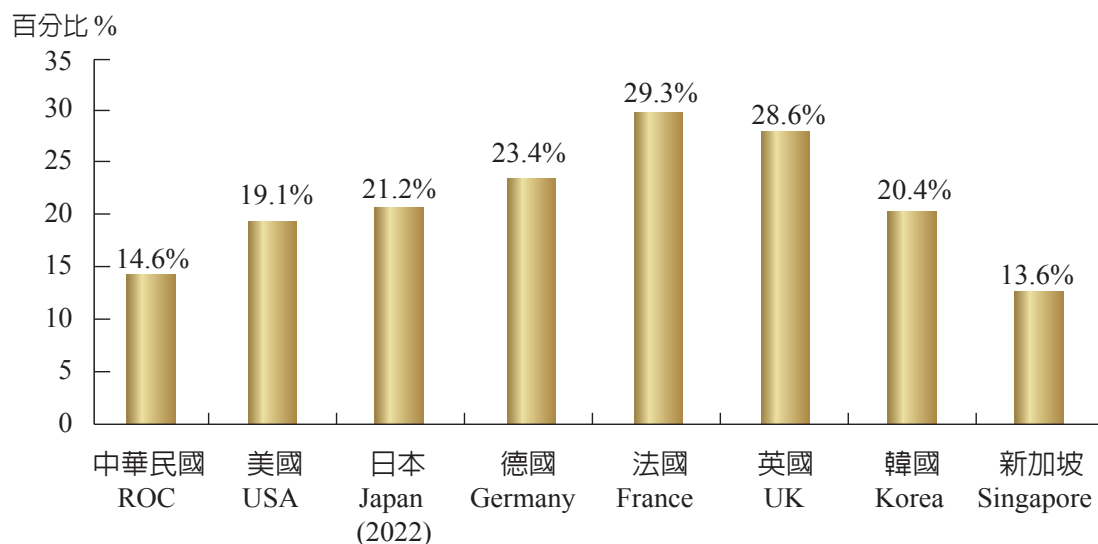


圖 14 賦稅收入占國內生產毛額比率（不含社會安全捐）

Chart 14 Total Tax Revenue as a Percentage of GDP in 2023 (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: The data of ROC includes social security contribution compiled by the MOF; the data of Singapore includes CPF contribution, the Central Provident Fund Board and etc.

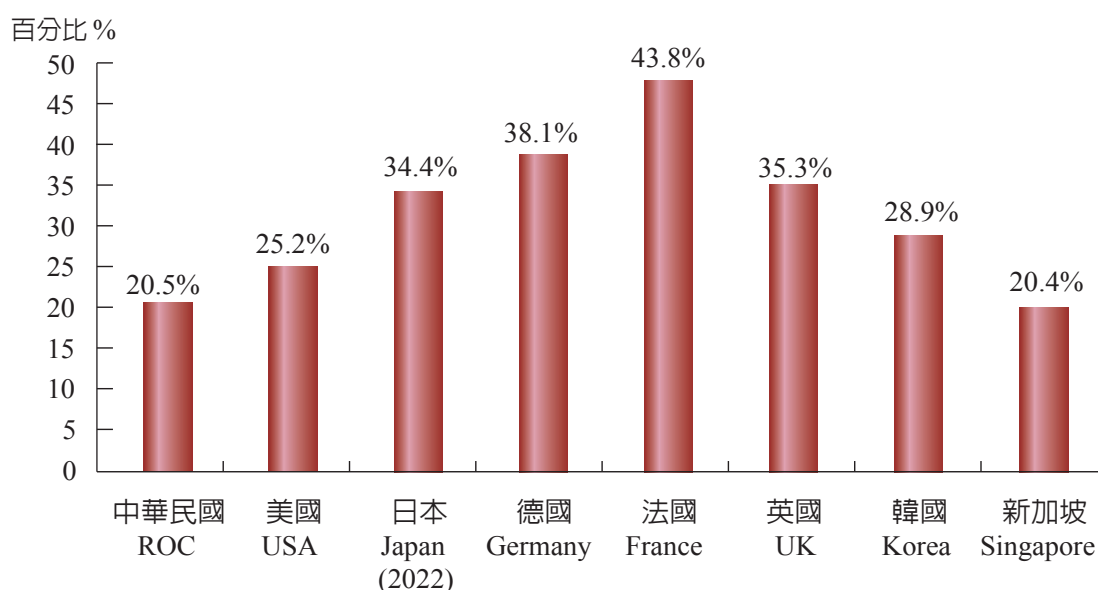


圖 15 賦稅收入占國內生產毛額比率（含社會安全捐）

Chart 15 Total Tax Revenue as a Percentage of GDP in 2023 (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 the upgrading of industry and to encourage exports, the government has implemented various measures which include reductions or exemptions of other taxes and tax rebates for exports. The amounts of taxes reduced or exempted and taxes rebated for exports and the amount of tax relief as a percentage of tax revenues in recent years are shown below.

表 14 稅捐減免及外銷品沖退稅金額**Table 14 Amount of Tax Relief**

單位：新臺幣拾億元
Unit: NT\$ billion

年度 CY	稅捐減免金額 Taxes Reduced or Exempted	外銷品沖退稅金額 Taxes Rebated for Exports
2015	62.6	3.1
2016	67.9	2.8
2017	57.6	3.3
2018	31.2	3.5
2019	44.8	4.1
2020	75.3	4.5
2021	52.9	4.5
2022	78.6	4.9
2023	101.7	4.3
2024	163.4	4.3

附註：稅捐減免金額含產業創新條例之稅捐減免。

Note: The amounts of Taxes Reduced or Exempted include Tax Reductions/Exemption under the Implementation of the Statute for Industrial Innovation.

單位 Unit : %

年度 CY	稅捐減免金額 / 賦稅收入 Taxes Reduced / or Exempted Tax Revenues	外銷品沖退稅金額 / 賦稅收入 Taxes Rebated for Exports / Tax Revenues	合計 Total
2015	2.9	0.1	3.0
2016	3.1	0.1	3.2
2017	2.6	0.1	2.7
2018	1.3	0.1	1.4
2019	1.8	0.2	2.0
2020	3.1	0.2	3.3
2021	1.8	0.2	2.0
2022	2.4	0.2	2.6
2023	2.9	0.1	3.0
2024	4.3	0.1	4.4

(三) 一年來重要業務概況

1. 113年1月3日修正公布所得稅法第17條，自113年1月1日起，擴大幼兒學前特別扣除額及房屋租金支出改列特別扣除額，並調高扣除額度，以減輕所有育兒家庭及無能力購屋而需租屋自住族群之租稅負擔。
2. 113年1月3日修正公布房屋稅條例部分條文，自113年7月1日起施行，就非自住、非出租、非繼承取得共有之住家用房屋，按全國歸戶戶數採全數累進課徵，並調高其法定稅率為2%~4.8%，且所有地方政府都必須採行，以鼓勵房屋有效利用及合理化房屋稅負。
3. 113年1月22日修正發布「營利事業資產重估價辦法」部分條文，修正物價指數定義、刪除折舊足額資產之殘值不得重估規定、定明未曾重估之資產於以後年度辦理資產重估價計算重估價值公式，以利徵納雙方遵循。
4. 113年1月26日與內政部及經濟部會銜修正發布「新市鎮產業引進稅捐減免獎勵辦法」，切合產業引進需求並完備申請程序作業，落實加速新市鎮產業開發之租稅優惠獎勵意旨。
5. 113年4月1日公告「全國單一自住房屋現值一定金額基準與房屋稅差別稅率之級距、級距數及各級距稅率基準」，113年4月22日訂定發布「房屋稅條例第五條與第十五條第一項第九款規定住家用房屋戶數認定及申報擇定辦法」，皆自113年7月1日生效，俾供各地方政府參考。
6. 113年4月25日修正發布「住家用房屋供自住及公益出租人出租使用認定標準」，113年7月1日生效，增訂本人、配偶及未成年子女全國單一自住房屋優惠稅率，與供自住住家用房屋適用對象及要件，俾利地方政府及地方稅稽徵機關遵循。
7. 113年6月25日修正發布「執行業務所得查核辦法」部分條文，調高免視為員工薪資所得之伙食費上限金額至每月3,000元，俾減輕員工租稅負擔。
8. 113年8月7日修正公布所得稅法部分條文，優化所得稅扣繳制度，包含修正扣繳義務人範圍、非居住者扣繳稅款繳納、憑單申報與填發期限及未依規定申報與填發憑單罰則等規定，行政院核定自114年1月1日施行。
9. 113年8月7日修正公布加值型及非加值型營業稅法部分條文，定明營業人開立電子發票負有依限將電子發票及相關必要資訊存證本部電子發票整合服務平台義務，未依規定時限或未據實傳輸存證者得按次處行為罰，以掌握營業人開立電子發票情形與保障交易相對人取得合法憑證及維護消費者兌獎權益，行政院核定自114年1月1日施行。

- 10.113 年 11 月 21 日修正發布「稅務違章案件減免處罰標準」第 16 條之 3、第 26 條條文，稽徵機關就營業人應處罰鍰案件有一致審酌違章情節輕重予以免罰標準，俾鼓勵營業人依法履行傳輸存證電子發票及相關必要資訊義務。
- 11.113 年 11 月 28 日公告 113 年度每人基本生活所需費用金額為 21 萬元，民衆於 114 年 5 月申報綜合所得稅時適用。
- 12.113 年 11 月 28 日公告 114 年發生繼承或贈與案件適用課稅級距金額，按消費者物價指數上漲程度調高，減輕民衆租稅負擔。
- 13.113 年 12 月 4 日與經濟部會銜修正發布「中小企業研究發展支出適用投資抵減辦法」、「中小企業增僱員工薪資費用加成減除辦法」及「中小企業員工加薪薪資費用加成減除辦法」，有助鼓勵中小企業投入創新研究發展活動及留攬人才，營造有利中小企業營運環境。
- 14.113 年 12 月 12 日修正發布「小規模營業人營業稅起徵點」，自 114 年 1 月 1 日起，銷售貨物及銷售勞務起徵點分別提高至 10 萬元、5 萬元，俾使小規模營業人負擔合理稅負前提下簡化稽徵，減輕營業人遵從成本及稽徵機關稽徵成本。
- 15.113 年 12 月 12 日公告訂定「營業人開立電子發票應傳輸至財政部電子發票整合服務平台存證之資訊範圍及時限表」，並修正發布「統一發票使用辦法」第 7 條、第 20 條之 1、第 32 條條文，配合營業人開立電子發票應傳輸存證之時限回歸前開公告事項調整相關規定，俾利徵納雙方遵循。
- 16.113 年 12 月 17 日修正發布「加值型及非加值型營業稅法施行細則」部分條文，以切合本法及主管機關業管法規規定，並納修解釋函令以保障境外電商納稅權益。
- 17.113 年 12 月 18 日修正公布貨物稅條例第 12 條，延長購買復康巴士及載運輸椅使用者車輛免徵貨物稅措施 5 年至 118 年 12 月 31 日，以鼓勵民間單位捐贈及營運單位購買復康巴士及載運輸椅使用者車輛，照顧身心障礙者、行動不便者行之需求。
- 18.113 年 12 月 31 日修正發布「薪資所得扣繳辦法」，增訂給付薪資之扣繳義務人範圍，並定明薪資受領人選定依規定扣繳應填報免稅額相關資料，俾利徵納雙方遵循。
- 19.因應俄烏戰爭情勢，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，機動調降卜蘭特一型水泥與汽、柴油貨物稅，及機動免徵進口黃豆、小麥與玉米之營業稅。

3. Major Achievements in 2024

- a. The amendment to Article 17 of the Income Tax Act was promulgated on January 3, 2024. Starting from 2024, the amendment expands the special deduction for pre-school children, reclassifies rental expenses for housing as a special deduction, and increases the deduction amounts. These amendments reduce the tax burden on families raising children and individuals who are unable to purchase a home and need to rent for self-use.
- b. In order to encourage the effective utilization of houses and rationalize the house tax, partial articles of the House Tax Act were amended and promulgated on January 3, 2024, effective on July 1, 2024. According to the aforesaid Act, the house tax of residential houses that are not owner-occupied, not rented, or not jointly held by inheritance are levied on the basis of the total number of houses owned by the taxpayer nationwide, and the statutory tax rate is raised to 2% to 4.8%. This amendment should be adopted by all local governments.
- c. The amendments on partial articles of Regulations Governing the Conduction of Assets Revaluation for Profit-Seeking Enterprises were promulgated on January 22, 2024, which modified the definition of the price index, removed provisions prohibiting the revaluation of residual value for fully depreciated assets, and specifying the formula for calculating the revaluation value of assets that have never been revalued when conducting asset revaluation in subsequent years. These changes aim to facilitate compliance by both tax authorities and taxpayers.
- d. The Regulations on Tax Reduction Encouragement for Introduction of Industries into New Towns was jointly amended and promulgated by the Ministry of the Interior and the Ministry of Economic Affairs on January 26, 2024, to better align with the need for introducing industries and improve the application procedures, with the aim of accelerating the industrial development of new towns through tax incentives.
- e. In order to assist the municipal and county (city) governments in amending their autonomous regulations on house tax rates, an announcement regarding the Criteria for the Current Value Threshold for the One House Owned by a Married Couple and Their Minor Children Used for Residential Purpose in the Whole Country and Criteria for the Tax Brackets, the Number of Tax Brackets, and the Tax Rates of Differential House Tax was made on April 1, 2024, and the Regulation for Determining and Reporting the Number of the Houses Used for Residential Purposes by the Owner Under Article 5 and Subparagraph 9 of Paragraph 1 of Article 15 of House Tax Act was established and published on April 22,

2024. Both the Criteria and Regulation took effect on July 1, 2024.
- f. In order to provide guidance for municipal and county (city) government authorities, the amendment to the Standards for the Recognition of Owner-Occupied Houses and the Status of an Individual Leasing Premises for Public-Welfare Purposes was published on April 25, 2024, effective July 1, 2024. This amendment introduces a preferential tax rate for a single house owned by the taxpayer nationwide, used for self-residence by the individual, their spouse, and minor children, along with the applicable targets and requirements for owner-occupied residential properties.
 - g. The amendments on partial articles of the Regulations for Examination of Professional Practice Income were promulgated on June 25, 2024, which increased the upper limit of food expenses excluded from employee salary income to NT\$3,000 per month.
 - h. The amendments on partial articles of the Income Tax Act were promulgated on August 7, 2024, which optimize the income tax withholding system including amending the scope of tax withholders, deadlines for making payment of withholding tax, filing and issuing the withholding tax statements for non-residents, and penalties for failure to submit and issue the statements in accordance with regulations. The amendments took effect on January 1, 2025 under the approval of the Executive Yuan.
 - i. In order to know the state of issuing electronic uniform invoices, to ensure the trading counterparty obtains a legal voucher, and to protect the right of uniform invoice lottery redemption for consumers, the amendments to partial articles of the Value-added and Non-value-added Business Tax Act were promulgated on August 7, 2024. They stipulate that business entities issuing electronic uniform invoices shall transmit the issued electronic uniform invoices and the required relevant information to the E-Invoice Platform of the MOF within the prescribed time limit. Failure to upload on time or truthfully may result in punishment for each violation. The amendments came into force on January 1, 2025 under the approval of the Executive Yuan.
 - j. The amendments to articles 16-3 and 26 of the Standards for the Exemption of Penalties for Misconduct in Taxation Affairs were issued on November 21, 2024, which stipulate the standards of exemptions for failure to upload on time or truthfully. These encouraged business entities issuing electronic uniform invoices to transmit them and the required relevant information in accordance with the relevant regulations.
 - k. An announcement was issued on November 28, 2024, that the basic living expense per

person for 2024 is NT\$210,000, which applies to the individual income tax filed in May of 2025.

- l. An announcement was issued on November 28, 2024, that the estate or gift tax brackets applicable to 2025 cases were adjusted in response to the increase in the Consumer Price Index (CPI) and to reduce the public's tax burden.
- m. The Regulations Governing Investment Tax Credits for Research and Development Expenditures on the public Small and Medium Enterprises, the Regulations for the Tax Preferences Provided to Small and Medium Enterprises on Additional Wage Payment, and the Regulations for Tax Preferences Provided to Small and Medium Enterprises on Wage Payment Increases were jointly amended and promulgated by the Ministry of Economic Affairs on December 4, 2024. These regulations aim to encourage small and medium enterprises to invest in innovative research and development activities, retain talent, and create a favorable operational environment for small and medium enterprises.
- n. In order to simplify tax collection and reduce compliance costs for business entities as well as administrative costs for tax authorities under the premise that small business entities have a legitimate tax burden, the amendment to Taxable Threshold of Non-value-added Business Tax for Small Business Entities was issued on December 12, 2024 and became effective on January 1, 2025, which increase the minimum taxable sales amounts for selling goods and services to NT\$100,000 and NT\$50,000, respectively.
- o. The announcement of the Scope and Deadlines for Information that Business Entities shall Transmit to the E-invoice Platform of the Ministry of Finance for Storage and Verification when Issuing Electronic Uniform Invoices and the amendments of articles 7, 20-1, and 32 of the Regulations Governing the Use of Uniform Invoices were issued on December 12, 2024, which adjust the relevant regulations of the transmission deadline for business entities issuing electronic uniform invoices, and facilitate compliance by both taxpayers and tax authorities.
- p. In order to comply with the Value-added and Non-value-added Business Tax Act and the regulations of competent authorities, the amendments to partial articles of the Enforcement Rules of Value-added and Non-value-added Business Tax Act were issued on December 17 2024. Further, relative Interpretative Letters or Directives are included in the amendments to protect the right of taxation on cross-border electronic services.
- q. The amendment to Article 12 of the Commodity Tax Act was promulgated on December 18,

2024. It extends the tax exemption period for purchasing rehabilitation buses and vehicles for wheelchair users by five years, until December 31, 2029. This is to encourage private entities to donate and operational units to purchase rehabilitation buses and vehicles for wheelchair users, in order to meet the transportation needs of people with disabilities and mobility impairments.
- r. The amendments to Regulations Governing the Withholding of Tax on Salaries and Wages were promulgated on December 31, 2024, adding the scope of tax withholders paying salaries and wages, and stipulating that the recipients of salaries and wages shall select the payment being withheld in accordance with regulations and fill in relevant information for tax exemption to help both tax authorities and taxpayers follow the rules.
 - s. In order to alleviate the price pressure on bulk commodities, reduce domestic manufacturing costs, and ensure the livelihood of the people under the influence of the Russia-Ukraine War, commodity taxes on Portland 1 cement, gasoline, and diesel were reduced temporarily. Additionally, business taxes on imported soybeans, wheat, and corn were exempted temporarily.

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 Responsibilities

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 directly subordinate to the MOF. A list of jurisdictions, the regions and the branches, offices, and service stations under each regional national tax bureau is as follows:

- a. The National Taxation Bureau of Taipei administers Taipei City, where it is organized into four branches and nine taxation offices.
- b. The National Taxation Bureau of Kaohsiung administers Kaohsiung City, where it is organized into two branches and 10 taxation offices.
- c. The National Taxation Bureau of the Northern Area administers 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 administers 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 administers 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.

For each National Taxation Bureau, there is one Director General, one Deputy Director General and one Chief Secretary. Each Bureau consists of six internal units, five supporting units, subordinate fourth-level agencies-branches under the Executive Yuan, and dispatched units-offices.

- a. Six divisions: Profit-seeking Enterprise Income Tax Division; Individual Income, Estate and Gift Tax Division; Sales Tax Division; Legal Affairs Division; General Administrative Division; and Collection and Information Management Division
- b. Five supporting units: Secretariat, Personnel Office, Civil Service Ethics Office, Accounting and Statistics Office, and Investigation Office.

The National Taxation Bureaus are responsible for collecting 10 types of taxes, 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 of individual income tax, Service of Pre-calculation of Estate Tax Returns, Promotion of Electronic Invoices, and Taxpayer Rights Protection Mechanisms. These efforts aim to automate services and enhance the quality of services provided to the public.

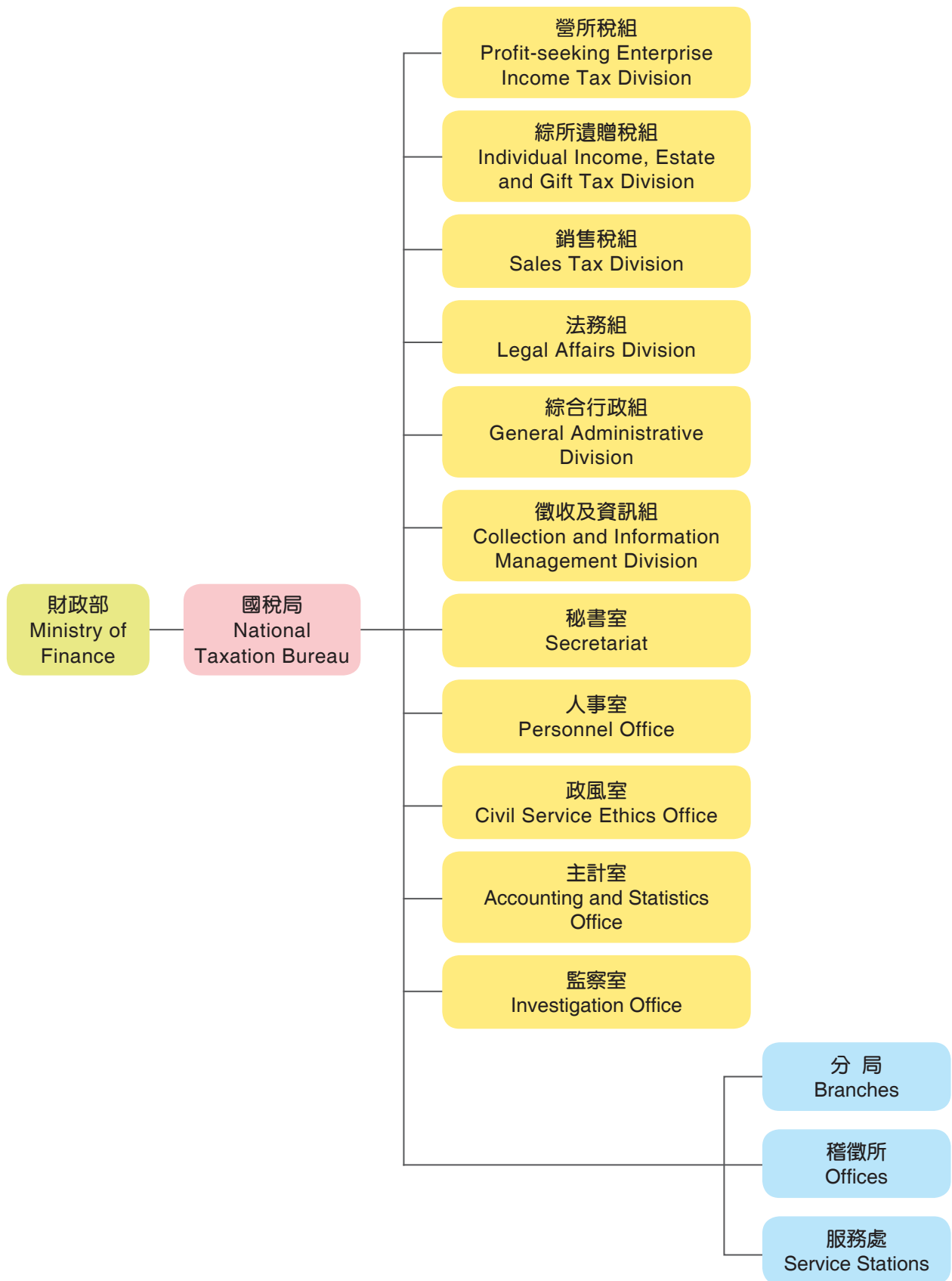


圖 16 國稅局組織系統

Chart 16 Organizational Structure of the National Taxation Bureau

(二) 重要業務統計

2. Statistics of Major Work

為使租稅教育及宣導活動豐富、多元且創意十足，113 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，提升民衆對新稅制之認知。

In order to make tax education and publicity activities more inspiring, enriching, and diverse, planning for 2024 annual promotional activities took into consideration features of the local community and population. Working in line with current policies, technology, and social trends, the innovative and diverse promotions were conducted in organizations and schools, tourist attractions, local festivals, or at popular places of consumption. To raise public awareness of the new tax system, various new channels were also utilized, including online platforms, streaming, and other emerging technology.

表 15 各地區國稅局 113 年度舉辦各項租稅宣導與租稅教育活動統計表
Table 15 Statistics of the Tax Publicity and Tax Education Activities Held by the National Taxation Bureaus in 2024

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
項次 Item						
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 of national and local tax, and tax-related regulations (sessions/participants)	170 /27,504	113 /25,844	312 /15,241	440 /203,396	224 /20,174	1,259 /292,159
辦理學校租稅教育（場次/人次） Tax Education in schools (sessions/participants)	92 /16,132	63 /17,064	267 /34,768	205 /44,879	110 /22,345	737 /135,188

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 and printing of advocacy brochures and posters							
編印宣導手冊及宣導海報（種類 / 份數） Compiling and printing of advocacy brochures and posters(types/copies)		2 /13,310	37 /6,833	12 /37,300	15 /81,879	465 /144,798	531 /284,120
製作租稅宣導動畫或影片（部） Producing tax advocacy animations or videos (films)		43	19	7	6	34	109
三、運用社群平臺辦理宣導 Utilizing online platforms to conduct tax advocacy							
Facebook, Instagram, LINE, etc.		3,023	549	1,668	700	1,497	7,437
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 (films)		2,114	6,531	54,370	12,235	584,784	660,034
廣播媒體（檔次） Broadcast Media (films)		751	327	4,799	2,762	4,739	13,378
平面媒體（則數） Print Media (pieces)		34	276	30	195	245	780
網路媒體（則數） Online Media (pieces)		6,026,109	4,686,289	10,838,275	14,574,603	13,675,996	49,801,272
五、其他措施 Other Measures							
發布新聞（則數） Press releases (pieces)		317	282	847	278	380	2,104
舉行記者會及其他座談會（場次） Holding press conferences and other symposiums (sessions)		5	4	8	5	4	26
舉辦宣導活動（場次 / 人次） Conducting advocacy activities (sessions/participants)		468 /181,475	455 /261,891	607 /342,052	539 /174,054	283 /935,753	2,352 /1,895,225

113 年度所得稅申報件數 1 億 3,656 萬 3,664 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 2024, 136,563,664 cases of 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 the house and land transactions income tax.

表 16 各地區國稅局 113 年度辦理所得稅申報收件成果統計表

Table 16 Statistics of the Income Tax Returns Collected by the National Taxation Bureaus in 2024

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	875,713	779,652	2,692,735	1,567,862	935,483	6,851,445
		(自繳) 稅額 (Voluntary Payment Amount)	136,117	21,382	106,361	46,457	22,672	332,989
	營利事業 所得稅 Profit- seeking Enterprise Tax	(申報) 件數 (Filing) Cases	201,041	118,940	376,360	268,465	127,908	1,092,714
		(自繳) 稅額 (Voluntary Payment) Amount)	174,649	36,664	239,474	70,540	28,022	549,349
暫繳申報 Provisional Income Tax Return		(申報) 件數 (Filing) Cases	4,639	1,757	8,700	3,266	1,183	19,545
		(自繳) 件數 (Voluntary Payment) Cases	51,296	39,558	110,571	84,217	31,333	316,975
		(自繳) 稅額 (Voluntary Payment) Amount)	127,625	25,741	200,840	45,109	17,285	416,600
扣、免繳 (股利) 憑單申報 Filing with a Withholding or Exemption (Dividend) Statement		(申報) 件數 (Filing) Cases	52,595,459	10,053,672	42,326,403	15,140,982	8,049,021	128,165,537
房地合一 新制申報 Filing the House and Land Transactions Income Tax		(申報) 件數 (Filing) Cases	12,115	15,821	45,244	28,785	15,483	117,448
		(自繳) 稅額 (Voluntary Payment) Amount)	7,488	10,168	31,211	18,183	6,668	73,718
合計 Total		件數 Cases	53,740,263	11,009,400	45,560,013	17,093,577	9,160,411	136,563,664

113 年度本部各地區國稅局廣續執行「財政部維護租稅公平重點工作計畫」，包括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 executed the key work plans for maintaining fair taxation by the MOF in 2024, including selective examination of profit-seeking enterprise income tax filing returns audited and attested by Certified Public Accountants (CPAs), application of the business tax database inquiry system to audit the profit-seeking enterprise income tax returns, selective assessment of estate and gift tax audit, reinforcement of withholding agency checks, selective assessment of business tax, and selective assessment of online transactions.

表 17 各地區國稅局執行 113 年度維護租稅公平重點工作計畫績效統計表
Table 17 Statistics of the Achievements in Executing the Key Work Plans for Maintaining Fair Taxation by the National Taxation Bureaus in 2024

單位：新臺幣百萬元
Unit: NT\$ million

作業項目 Tasks	件數 Cases	稅額及罰鍰合計 The Amount of Taxes and Tax 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 filing returns audited and attested by CPAs	1,599	3,788
運用營業稅資料庫查核營利事業所得稅作業 Application of the Business Tax Database Inquiry System to Audit the Profit-seeking Enterprise Income Tax Returns	1,011	979
遺產稅及贈與稅選案查核作業 Selective Assessment of Estate and Gift Tax Audit	416	1,353
加強扣繳單位檢查作業 Reinforcement of Withholding Agency Checks	5,441	415
營業稅選案查核作業 Selective Assessment of Business Tax	30,048	9,451
網路交易查核作業 Selective Assessment of Online Transactions	6,725	2,554

表 18 各地區國稅局 113 年度各項國稅徵績表
Table 18 Performance in Collection of All National Taxes by the National Taxation Bureaus in 2024

單位：新臺幣百萬元

Unit: NT\$ million

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
稅目別 Tax							
稅課收入 Tax Revenue	實徵數 Collected Amount	1,225,559	259,026	1,082,432	392,537	178,717	3,138,271
	預算數 Estimated Amount	1,047,562	258,708	847,794	336,929	134,266	2,625,259
所得稅 Income Tax	實徵數 Collected Amount	720,611	125,082	789,798	222,803	92,786	1,951,080
	預算數 Estimated Amount	655,855	119,802	596,569	185,805	72,950	1,630,981
營利事業 所得稅 Profit- Seeking Enterprise Income Tax	實徵數 Collected Amount	364,626	77,712	492,867	133,373	53,413	1,121,991
	預算數 Estimated Amount	363,246	77,332	372,281	115,900	42,746	971,505
綜合所得稅 Individual Income Tax	實徵數 Collected Amount	355,985	47,370	296,932	89,431	39,373	829,091
	預算數 Estimated Amount	292,610	42,470	224,288	69,905	30,204	659,477
遺產及 贈與稅 Estate and Gift Tax	實徵數 Collected Amount	31,299	6,829	16,924	12,297	5,742	73,091
	預算數 Estimated Amount	12,106	2,426	8,608	5,172	2,252	30,564

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		-341	28,847	92,741	37,440	2,582	161,269
	預算數 Estimated Amount		0	36,798	91,528	36,197	2,286	166,809
菸酒稅 Tobacco and Alcohol Tax	實徵數 Collected Amount		26	2,095	25,130	11,904	27,174	66,329
	預算數 Estimated Amount		25	2,204	17,876	9,591	12,836	42,532
證券交易稅 Securities Transaction Tax	實徵數 Collected Amount		186,380	15,601	42,897	28,017	15,169	288,064
	預算數 Estimated Amount		121,181	13,472	36,357	24,553	13,100	208,663
期貨交易稅 Futures Transaction Tax	實徵數 Collected Amount		11,513	404	277	502	105	12,801
	預算數 Estimated Amount		6,906	241	223	312	73	7,755
特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	實徵數 Collected Amount		3	215	3,675	2,717	22	6,632
	預算數 Estimated Amount		5	84	1,486	1,208	19	2,802
營業稅 Business Tax	實徵數 Collected Amount		276,068	79,952	110,990	76,858	35,138	579,006
	預算數 Estimated Amount		251,484	83,681	95,147	74,092	30,750	535,154

附註：此表格之實徵數為實徵淨額。

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

(三) 一年來重要業務概況

1. 推行簡政便民服務

- (1) 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，113年度服務案件計11萬9,672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，113年度核准6,447件，核准金額41億1,331萬元。
- (3) 為便利民衆申報綜合所得稅，提供多元報稅管道，113年推出「查調資料稅額估算表」，並可利用附件上傳系統傳送證明文件，民衆使用手機裝置即可進行申報及繳稅作業，快速又便利。

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) 蒐集假買賣真贈與、鉅額移轉股權及未成年取得高額存款等資料，加強贈與稅查核。
- (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，113年度查核6,231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113年5月31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，113年度第一批退稅件數計342萬6千件，金額558億1,411萬元。
- (2) 透過簡化身分認證機制（限直撥退稅），便利民衆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之即時服務。
- (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，提升民衆便利。
- (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，方便民衆瞭解稅法規定，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，計上傳 804 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之政策目標。
- (2) 配合網路交易稅籍登記新制自 112 年 1 月 1 日起實施，本部各地區國稅局透過多元管道積極宣導，協助營業人瞭解相關法令規定，並建置線上申辦管道，提供便捷申辦服務，以提升交易資訊透明度，保障消費者權益，兼顧稅籍資料正確性及完整性。
- (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. Major Achievements in 2024

a. Implement Simplified Administration and Convenient Services

- (1) Starting from January 1, 2022, the MOF provides “Service of Pre-calculation of Estate Tax Returns.” Taxpayers can apply within 6 months from the date of the deceased person’s death. For cases that meet certain conditions, the National Taxation Bureau provides a notification of the calculated estate tax declaration amount and a “Filing Confirmation Form” to eligible taxpayers. Once the calculated content is confirmed to be accurate and the confirmation is submitted, the declaration process is complete, a total of 119,672 cases were utilized in 2024.
- (2) The MOF promulgated the Regulations on Taxpayers Applying for Interest-Added

Installment Payment of Taxes on January 5, 2022. This regulation aims to assist willing taxpayers in paying their taxes and alleviate their financial burden. In the fiscal year 2024, a total of 6,447 cases were approved for this interest-added installment payment, amounting to NT\$4.11 billion.

- (3) To facilitate taxpayers in filing their individual income tax returns, the government introduced “Enquiries about Data on Individual Income and Tax Pre-calculation” in 2024. Taxpayers also can upload attachments online. This initiative encourages taxpayers to utilize their mobile devices for filing taxes and payments, making the process convenient and efficient.

b. Reinforcement of Tax Auditing and Maintenance of Fair Taxation

- (1) For auditing the profit-seeking enterprise annual income tax returns, computer systems were adopted to select audit cases and Intelligent Tax Application systems to refine case selection. In situations involving special characteristics or urgency, these automated processes are complemented with manual audits. Additionally, research is conducted to develop new selection criteria aimed at effectively preventing tax evasion and leakage.
- (2) For auditing profit-seeking enterprises that adopt a Reviewing Declaration on Tax-returns Expanding system, cross-tax databases are utilized to identify cases involving corporate representatives, their spouses, second-degree relatives, or shareholders who establish multiple profit-making enterprises. These entities disperse 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 through the “Tax-returns Expanding Auditing System.”
- (3) To effectively prevent tax evasion and ensure fair taxation, the implementation of the “Profit-Seeking Enterprise Real Estate Transaction Income Tax Audit Program” will be enhanced.
- (4) Reinforcing Gift Tax assessment by collecting data related to fake sales, substantial transfers of equity, and high-value deposits acquired by minors to strengthen the scrutiny of Gift Taxes.
- (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 online sales of goods or services. Furthermore, it entails auditing the invoice issuance by business entities. In the year

2024, a total of 6,231 audits were conducted as part of this initiative.

c. Fulfillment of Tax Collection Tasks and Revenue Targets

- (1) To expedite the processing of tax refund cases, taxpayers who completed their individual income tax online filing (including tax Pre-calculation Service) by May 31, 2024, will be given priority for refunds by the end of July of the same year. In 2024, the first batch of tax refunds comprises 3,426 thousand cases, totaling NT\$55.81 billion.
- (2) To enhance the process of applying for tax refunds related to energy-saving appliances, the tax authority has introduced the “Simplified Identity Verification (Limited to Direct Deposit Refunds)” mechanism for online applications. Under this system, taxpayers can choose direct deposit refunds. However, in cases where direct deposit refunds are unsuccessful, the tax authority proposes replacing physical checks with virtual ticket numbers, eliminating the need for printing treasury checks. This initiative aims to simplify the tax refund process and align with the carbon reduction and paperless sustainability policy.
- (3) To proactively fulfill tax safeguards, measures are being implemented to prevent taxpayers from evading tax execution by concealing or transferring assets. These efforts are aimed at safeguarding national tax obligations claims.

d. Drive Automation Operations to Achieve Administrative Simplification and Convenient Services

- (1) To proactively enhance operations and improve intelligent text-based online service for national taxation, the "National Tax Helper" provides services 24 hours per day, all year round.
- (2) To proactively plan, verify, and validate tax electronic filing and payment systems, training sessions are conducted to guide taxpayers in declaring and paying taxes. These efforts aim to enhance operational efficiency and improve convenience for the public.
- (3) To enhance information security management system, measures are taken for mechanism maintenance and operations. In accordance with the provisions of the Cyber Security Management Act, the system is carried out continuously to maintain the validity of the ISO 27001 certification, which aligns with international standards.
- (4) In accordance with the provisions of Article 33 of the Tax Collection Act and relevant regulations under the Personal Data Protection Act, 804 recheck decisions made

by the Review Committee have been anonymized and publicly disclosed on the external website of the tax bureau. This service aims to provide the public with more comprehensive and convenient query options, foster tax education, promote harmony between taxpayers and tax authorities, and effectively reduce the sources of disputes.

e. Other Important Taxation Measures

- (1) In response to the implementation of the CFC system for profit-seeking enterprises in 2023, the regional tax bureaus under the MOF have intensified professional training and launched multichannel publicity campaigns. These efforts aim to minimize disruptions, enhance understanding of legislative objectives, and ensure compliance with legal provisions. The ultimate policy goal is to prevent tax evasion and maintain tax fairness in our country.
- (2) To proactively promote the new system of tax registration for online transactions, which came into effect on January 1, 2023, the National Taxation Bureaus under the MOF have actively disseminated information about relevant legal provisions to business entities through multiple channels. Additionally, we have engaged in communication with major online platform operators. The goal is to establish a convenient environment for disclosing tax registration information, ensuring the completeness of tax data, and safeguarding consumer rights.
- (3) To proactively ensure that various sectors fully understand the purpose and key content of the House and Land Transactions Income Tax 2.0, and to reduce external doubts, the National Taxation Bureaus under the MOF have actively utilized multiple channels to enhance awareness. This effort aims to minimize disputes between taxpayers and 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，職掌通關徵稅、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. Organizational Responsibilities

Customs Administration is staffed with one Director General, two Deputy Directors General, two Senior Researchers, and one Chief Secretary. There are six divisions and six offices in charge of duty collection, border inspection, cargo examination, tariff classification, customs valuation, post-clearance audit, value investigation, bonding business, duty refund, special customs duty, trade statistics, information management, and implementation of customs-related regulations. The four field Customs offices under the jurisdiction of Customs Administration are, namely, Keelung Customs, Taipei Customs, Taichung Customs, and Kaohsiung Customs. Each customs office is composed of administrative and operating units in accordance with their duties, and a total of ten branches were established within the areas of sea ports, airports, post offices, and container yards to facilitate clearances for the public.

Customs Administration levies duty, on ad valorem, specific, or tariff quota basis, on goods imported into our territory in accordance with the Customs Act, Enforcement Rules Governing the Implementation of the Customs Act, Customs Import Tariff, and other related regulations. Aiming to safeguard national security, ensure social peace, stabilize economic order, maintain civilian 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 strict surveillance and inspection. Customs adopts electronic systems including Profiling and Targeting System, Intelligence Reporting System, AI Big Data Analysis, and Risk Management Database System. Moreover, Customs has been devoted to modernizing preventive equipment and practices such as anti-smuggling vessels and cars, narcotics and tobacco detector dogs, and X-ray instruments. Goods that threaten public security, duty evasion commodities, controlled items, endangered species and products thereof, and articles infringing intellectual property rights are top priorities for interdiction. Furthermore, through cooperation with enforcement agencies from other countries, Customs Administration succeeds in jointly fighting against 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. By adopting “Refining Customs management to uplift the effectiveness of facilitation” as its vision, Customs continues to play an important role in safeguarding the national border, so as to create a facilitated and digitalized customs clearance environment.

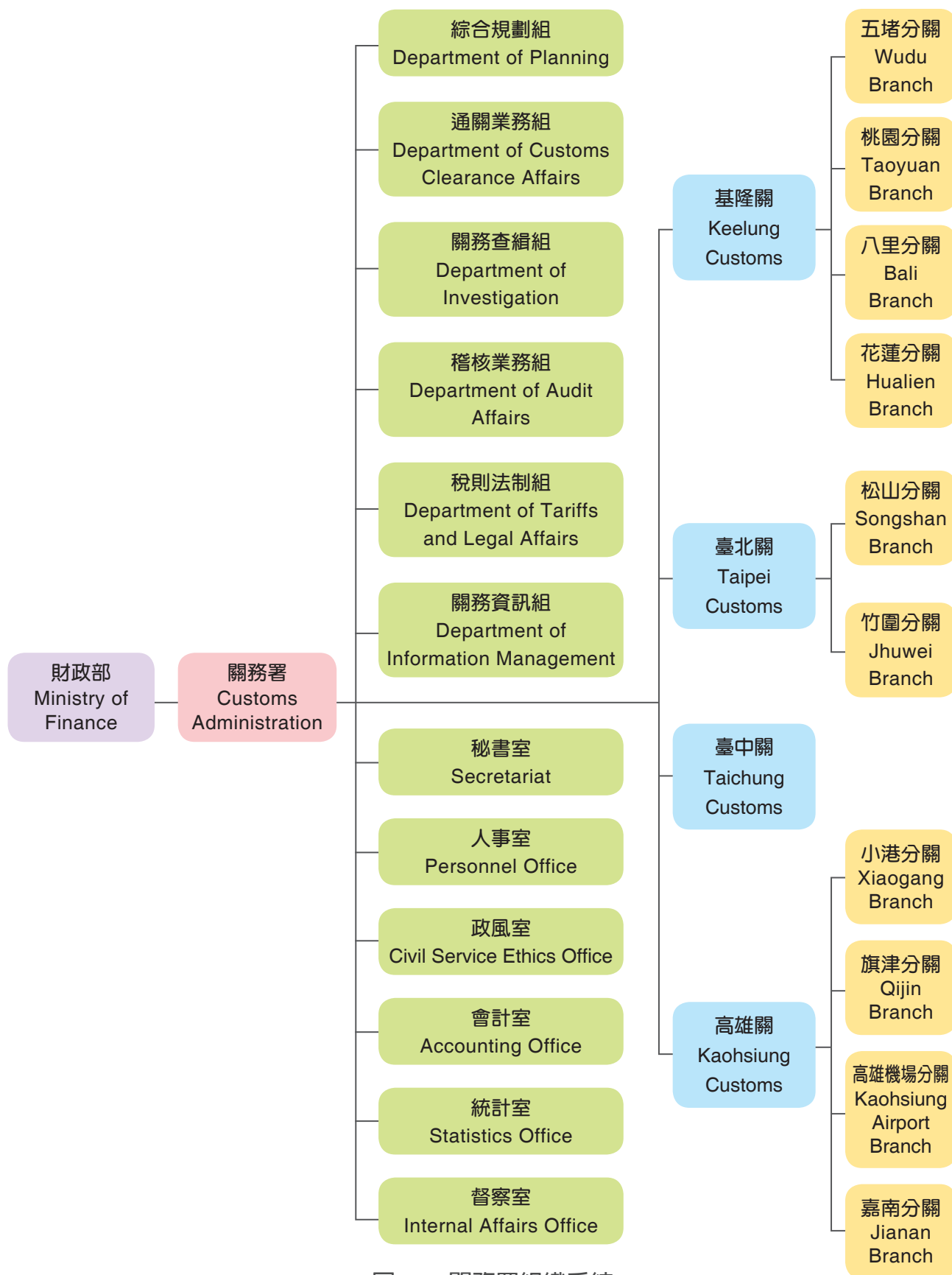


圖 17 關務署組織系統

Chart 17 Organization of Customs Administration

二、重要業務統計

B. Statistics of Major Work

(一) 海關主要業務統計

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

1. Statistics of Major Customs Work

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

表 19 海關主要業務統計
Table 19 Statistics of Major Customs Work

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

附註：1. 報單份數包含小三通、快遞報單及快遞簡易申報單等。
2. 本表百分比為年成長率。

Note: 1. The figures of the declarations of the shipments imported/exported via the "Mini-Three-Links" initiative, express consignments, and simplified express consignments are all included.
2. The percentages in this table are annual growth rates.

(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 Duty as a Percentage of Central Government Revenue

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

表 20 關稅收入與中央政府歲入比較

Table 20 Revenue of Customs Duty as a Percentage of Central Government Revenue

單位：新臺幣拾億元
Unit: NT\$ billion

年度 CY	關稅收入 Customs Duty	中央政府歲入 Central Government Revenue	關稅收入占中央政府歲入 百分比 (%) Customs Duty as a Percentage of Central Government Revenue
2015	111.0	1,885.7	5.89
2016	115.0	1,895.7	6.07
2017	115.0	1,929.8	5.96
2018	120.1	2,020.3	5.94
2019	123.0	2,076.5	5.92
2020	121.4	2,169.6	5.60
2021	133.3	2,387.0	5.58
2022	142.5	2,713.2	5.25
2023	152.5	2,907.4	5.25
2024	160.9	3,143.6	5.12

附註：中央政府歲入資料，112 年 (含) 以前為決算審定數；113 年為院編決算數。

Note: For central government revenue prior to 2023, the figures are final audit accounts; the figures for 2024 are Final Accounts of the Central Government, edited 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 104 年度之 6.35% 及 1.51% 調整為 113 年度之 6.31% 及 1.31%。

3. Tariff Rates

During the last 10 years, tariff rates fluctuated within a limited range. The average nominal tariff rates and the average effective tariff rates were adjusted from 6.35% and 1.51% in 2015 to 6.31% and 1.31% in 2024, respectively.

表 21 關稅平均名目稅率及平均實質稅率表

Table 21 Average Nominal Tariff Rates and Average Effective Tariff Rates

單位 unit: %

年度 CY	平均名目稅率 Average Nominal Tariff Rates	平均實質稅率 Average Effective Tariff Rates
2015	6.35	1.51
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

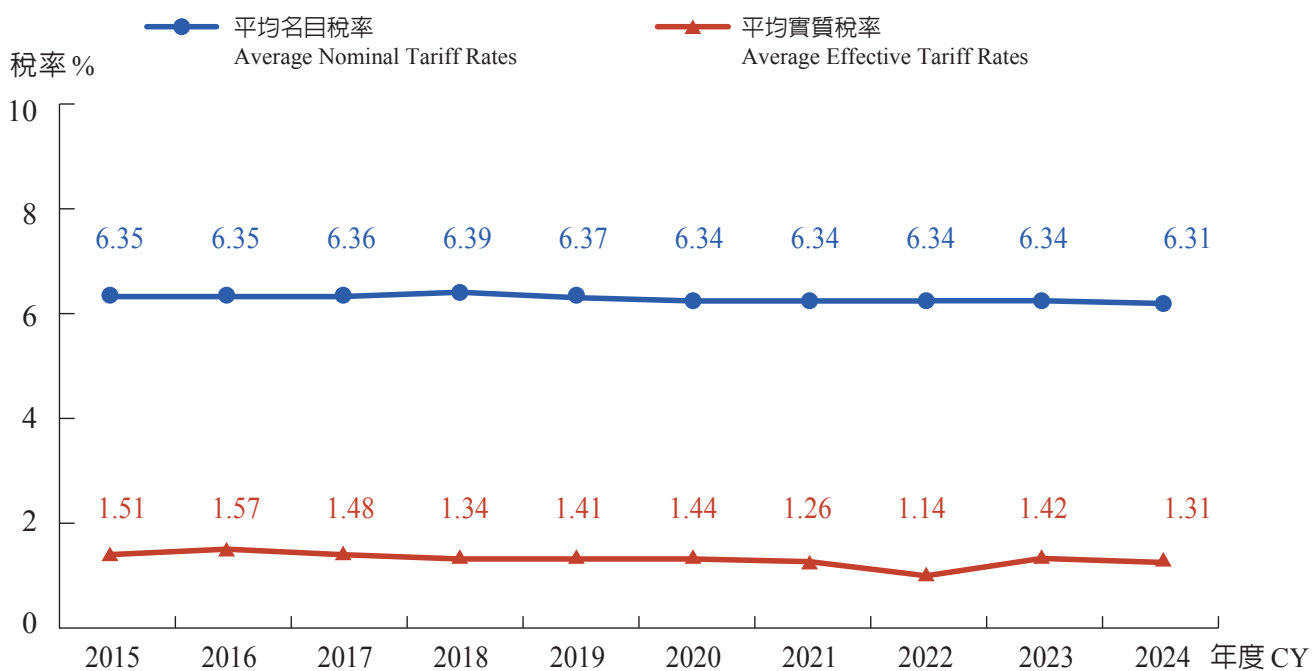


圖 18 關稅平均名目稅率及平均實質稅率

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. 113 年 3 月 8 日修正發布「海關依關稅法第八十四條第一項規定裁處停業或廢照認定原則」，以利海關得適切審酌報關業者個案違規情節，並予適當裁處。
2. 113 年 5 月 14 日修正發布「業者使用自備封條許可及管理辦法」，修正電子封條規格、資訊介接機制及驗證基準等技術規範。
3. 113 年 5 月 27 日發布關稅法第 17 條及第 51 條 2 則解釋令，簡化民衆跨境網購遭詐騙退稅及瑕疵貨品換貨免稅程序。
4. 113 年 5 月 30 日修正發布「免稅商店設置管理辦法」，放寬免稅商店之市區預售中心得提供網路銷售結帳服務，便捷旅客並優化購物流程。
5. 113 年 6 月 24 日修正發布「入境旅客攜帶行李物品報驗稅放辦法」部分條文及第 4 條附表，提高旅客攜帶自用及家用行李物品免稅額度至 3 萬 5 千元，以合時宜。
6. 113 年 7 月 1 日修正發布「海運快遞貨物通關辦法」，賦予海關關區核准海運快遞專區申設及擴線裁量權，取代專區家數總量管制措施。
7. 113 年 8 月 6 日修正發布「空運快遞貨物通關辦法」，增訂倉儲管理規定及刪除不合時宜快遞專差作業，兼顧貨棧管理及通關時效。
8. 113 年 12 月 23 日修正發布「關稅法施行細則」第 31 條，配合關稅法第 49 條第 1 項第 10 款規定，簡化於海外捕獲運回免稅水產品申請免稅應檢具文件規定。

(二) 修正海關進口稅則

113 年 8 月 14 日修正公布海關進口稅則部分稅則關稅稅率及增註規定，履行臺馬（馬紹爾）經濟合作協定我方關稅減讓承諾、符合世界貿易組織（WTO）相關規範。

(三) 推動便捷通關措施

1. 113 年 8 月 13 日試辦自由貿易港區事業得申請委託 2 家以上區外廠商辦理多階段修理、檢驗、測試作業，符合資格業者得享有關務便捷措施及服務，以連結自由貿易港區內物流產業及區外製造業供應鏈，帶動關聯產業發展。
2. 113 年 9 月 19 日完成與經濟部國際貿易署「通關疑義及權責機關答復聯絡單」電子化作業，提升行政效能並響應省紙減碳政策。
3. 113 年 10 月 8 日公告「會計年度一次性移轉訂價案件得採進口 C2 無紙化通關作業」，落實政府無紙化政策，有助業者節省人力及物力成本，通關作業更快速便捷。

4. 113 年 11 月 28 日訂定發布「試辦車輛裝置即時追蹤系統作業要點」，試辦由業者自願申請裝置即時追蹤系統，加封車機封條載運海關監管貨物，提升貨物運輸安全性與效率，促進物流透明化及智慧化管理。
5. 113 年 12 月 10 日「駐美國台北經濟文化代表處與美國在台協會關於臺灣與美國間貿易協定通關作業要點」與「駐美國台北經濟文化代表處與美國在台協會關於臺灣與美國間貿易協定」同步生效，透過法規鬆綁，雙方互惠享受便捷通關措施。
6. 113 年關港貿單一窗口增修 19 項機關間資料交換服務及新增 2 項線上申辦作業，促進跨機關資訊共享並提升通關服務便捷。
7. 配合政府公有雲政策，113 年 5 月 31 日完成「海關 e 申辦服務」上雲；113 年 9 月 25 日「貨品歸屬稅則查詢系統」上線，商民可透過 AI 輔助查詢貨物歸屬稅號及適用稅率，提升關務服務韌性。

(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，113 年緝獲毒品毛重 7,878 公斤、私菸 244 萬包、電子煙 7 萬 1,799 支、煙油（彈）2 萬 4,008 瓶（顆）及私酒 4,990 公升。

(六) 反傾銷調查與執行反傾銷稅及特別防衛措施

1. 113 年 1 月 16 日公告 113 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. 113 年 6 月 24 日公告溯自 112 年 12 月 7 日起，對自中國大陸產製進口平面印刷用版材，核定課徵反傾銷稅，為期 5 年。
3. 113 年 9 月 9 日公告對自烏克蘭產製進口碳鋼鋼板，繼續暫停課徵反傾銷稅 1 年。
4. 對自中國大陸產製進口之特定碳鋼冷軋鋼品及不銹鋼熱軋鋼品 2 項產品反傾銷措施與不銹鋼冷軋鋼品、特定鍍鋅或鋅合金扁軋鋼品、碳鋼鋼板、特定不銹鋼熱軋鋼品及特定碳鋼冷軋鋼品 5 項產品平衡措施於 113 年 10 月 9 日落日。
5. 對自特定國家產製進口之毛巾、鞋靴（113 年 1 月 17 日起停止課徵）、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、浮式平板玻璃及平面印刷用版材 11 項產品課徵反傾銷稅，113 年課徵反傾銷稅 5 億 2,660 萬餘元。

(七) 推動國際關務合作

1. 113 年 7 月 31 日舉辦「第 5 屆臺越雙邊關務會議」，就反走私合作及查緝業務進行雙邊交流。
2. 113 年 11 月 21 日及 22 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。
3. 113 年 12 月 5 日與加拿大簽署「臺加優質企業（AEO）相互承認協議」，有效強化雙方貿易便捷及國際供應鏈安全，並促進臺加雙邊貿易發展。

C. Major Achievements in 2024

1. Acceleration of Legal Rationalization

- a. The Directions for the determination of Customs Adoption of Suspension or Repeal of the Declaration Business Pursuant to Paragraph 1 of Article 84 of the Customs Act was amended and promulgated on March 8, 2024, enabling Customs to properly deliberate the violations of customs brokers and impose appropriate penalties in line with the severity of the case.
- b. The Regulations Governing the Approval and Management of Using Self-prepared Seals by Relevant Stakeholders was amended and promulgated on May 14, 2024, modifying e-seal technical specifications, information interface mechanism, and verification criteria to align with the operations in practice.
- c. Two MOF Orders on Article 17 and Article 51 of the Customs Act were issued on May 27, 2024, simplifying the procedures of duty refund for people encountering online shopping fraud and duty exemption on the replacement of defective goods purchased through cross-border e-commerce.
- d. The Regulations Governing the Establishment and Management of Duty-free Shops was amended and promulgated on May 30, 2024, where online sales checkout services can be provided by city duty-free outlets of duty-free shops to elevate the shopping experiences of travelers.
- e. The Regulations Governing the Declaration, Inspection, Duty, and Release of Personal Luggage or Goods of Inward Passengers was amended and promulgated on June 24, 2024, increasing the duty exemption limit for passengers' personal use and household luggage to NT\$35,000, so as to meet the needs of the public.
- f. The Regulations Governing Customs Clearance Procedures for Maritime Express

Consignments was amended and promulgated on July 1, 2024, granting the customs authority at the location of the Maritime Express Handling Unit (MEHU) the discretion to approve the establishment and modification of such Units, thereby replacing the existing total quantity control measures for unit operators.

- g. The Regulations Governing Customs Clearance Procedures for Air Express Consignments was amended and promulgated on August 6, 2024, incorporating provisions on warehouse management and removing outdated express consignment operations of Air On Board Courier (AOBC) so as to enhance warehouse management and customs clearance efficiency.
- h. Article 31 of the Enforcement Rules of the Customs Act was amended and promulgated on December 23, 2024, simplifying the documentary requirements for duty exemption application of marine products caught at sea and transferred imported in accordance with Subparagraph 10, Paragraph 1, Article 49 of the Customs Act.

2. Amendments to the Customs Import Tariff Schedule

To fulfill our tariff reduction commitments under the ECA between Taiwan and the Marshall Islands and comply with relevant WTO regulations certain tariff rates and Additional Notes in the tariff schedule were amended and promulgated on August 14, 2024.

3. Promotion of Facilitated Customs Clearance Measures

- a. The pilot program for free-trade-zone enterprises to apply for two or more enterprises outside free trade zones with conducting multistage repair, inspection, and testing for foreign goods was launched on August 13, 2024, whereby free-trade-zone enterprises may enjoy benefits from facilitated customs procedures and service. This pilot program will contribute to the connectivity between the logistics industry inside free trade zones and the supply chain of manufacturing enterprises outside free trade zones, so as to foster the development of related industries in Taiwan.
- b. On September 19, 2024, the electronic liaison platform between the Customs and the International Trade Administration of the Ministry of Economic Affairs was launched, so as to reduce carbon emissions and manpower requirements, as well as to improve customs clearance efficiency.
- c. Customs Administration, MOF announced that “the import C2 paperless customs clearance can be adopted for one-time transfer pricing in the fiscal year” and commenced

- on October 8, 2024. This measure implements the government's paperless policy, helps businesses save manpower and material costs, and makes customs clearance operations faster and more convenient.
- d. The Operation Directions Governing the Trial Operation of Real-Time Tracking System Installation on Vehicles was promulgated on November 28, 2024. The promulgation initiated a trial program which allows operators to apply voluntarily for a real-time tracking system with e-seals installed in vehicles transporting goods under Customs supervision. The trial program aims to enhance the security and efficiency of cargo transportation as well as promote transparency and intelligent management in logistics.
 - e. On December 10, 2024, the Operation Directions Governing the Customs Clearance for the Imported Goods under Agreement between the American Institute in Taiwan and the Taipei Economic and Cultural Representative Office in the United States regarding Trade between the United States of America and Taiwan took effect simultaneously with the said Agreement. Both sides will enjoy mutual benefits from facilitated clearance procedures with the loosening of laws and regulations
 - f. In 2024, 19 inter-agency data exchange services and two e-application services were amended or added to the Customs-Port-Trade Single Window (CPT) to promote cross-agency information sharing and facilitate customs clearance services.
 - g. In accordance with the government's public cloud policy, the "Customs e-Application Service" was deployed to the cloud on May 31, 2024. On September 25, 2024, the "Tariff Attribution System" was launched for the public to look up the tariffs and rates applied to the goods through AI assistance, which helps strengthen the resilience of customs services.

4. Temporary Adjustment of Customs Duty

In order to ensure that domestic supplies are sufficient and commodity prices are stable under the influence of Russia-Ukraine War, tariffs on 22 categories of imported goods, including meat of bovine animals, milk powder for baking, butter, anhydrous milk fat, and wheat, were reduced temporarily.

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

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

of the Interior, Ministry of Health and Welfare, and Ministry of Agriculture. Major seizure cases of 2024 are narcotic drugs with a gross weight of 7,878 kg, 2,440 thousand packs of smuggled cigarettes, 71,799 units of e-cigarettes, 24,008 units of e-cigarette refill cartridges and liquid, and 4,990 liters of smuggled alcohols.

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

- a. On January 16, 2024, the trigger volume and the trigger price of 14 agricultural products including peanuts applied by special safeguard measures were announced and effective from January 1 to December 31, 2024.
- b. On June 24, 2024, the MOF determined to impose the anti-dumping duty on offset printing plate originating in or imported from China, and the implementation date should be traced back to December 7, 2023, for 5 years.
- c. On September 9, 2024, the MOF extended the period of suspension of anti-dumping duty on carbon steel plate originating in or imported from Ukraine for one additional year
- d. The MOF announced the termination of imposition of anti-dumping measures on 2 subject products, including certain carbon cold-rolled steel and certain hot-rolled stainless steel products, and the termination of countervailing measures on 5 subject products, including cold-rolled stainless steel, certain flat-rolled steel plated/coated with zinc or zinc-alloys, carbon steel plate, certain hot-rolled stainless steel and certain carbon cold-rolled steel products originating in or imported from China starting from October 9, 2024.
- e. Anti-dumping duties were levied on 11 subject products from certain countries, including towels, footwear (terminated on January 17, 2024), type I and type II of 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, and offset printing plate. The total amount of anti-dumping duties collected in 2024 was around NT\$526.6 million.

7. Strengthening International Customs Cooperation

- a. The 5th Bilateral Meeting Between Taiwan and Vietnam Customs was held on July 31, 2024, to share experiences in anti-smuggling and exchange views on cooperation for border protection.
- b. The “2024 Seminar on Combatting Smuggling” was held jointly by Customs

Administration and Homeland Security Investigations, America Institute in Taipei on November 21 and 22, 2024, in order to further enhance Customs' capability of combating illegal activities, as well as to promote bilateral customs cooperation.

- c. The “Arrangement between the Taipei Economic and Cultural Office in Canada and the Canadian Trade Office in Taipei Regarding Mutual Recognition of the Partners in Protection Program in Canada and the Authorized Economic Operator Programmer in Taiwan” was concluded on December 5, 2024, which will effectively enhance supply chain security and facilitation for both sides as well as promote bilateral trade.

肆、國有財產業務 IV. National Property

一、組織職掌

依財政部國有財產署組織法第 2 條，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 Responsibilities

According to Article 2 of the Organizational Act of National Property Administration, Ministry of Finance, the National Property Administration (NPA) shall be in charge of the inspections, management, disposal, improved utilization, information transactions, investigations, coordination and allocation, assessment, consultation and management of regulations, and legal cases of national property, and other national property related issues. The NPA operates internally with four divisions and six offices. There are three regional branches (Northern Region Branch, Central Region Branch, and Southern Region Branch) and 15 offices carrying out all national property-related business affairs within the respective regions.

Management of national non-public use properties by the NPA shall give priority to national land conservation and public land for public use. If the above two items are not applicable, the NPA prioritizes appropriating national lands to be provided for utilization in response to significant national policies established by regulatory authorities of target businesses

in terms of social housing, long-term care, child care education, youth entrepreneurship, industry development, and green energy development. Meanwhile, the NPA adopts diverse methods to revitalize properties, such as lease (including lease by tender), tender for the establishment of superficies, participating in urban renewal, and improvement 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 efficiency and environmental sustainability.

National property is an important national resource. Through the diversified use of national assets, we can create a sustainable environment and financial resources and achieve the policy goal of "revitalize national assets, create asset value."

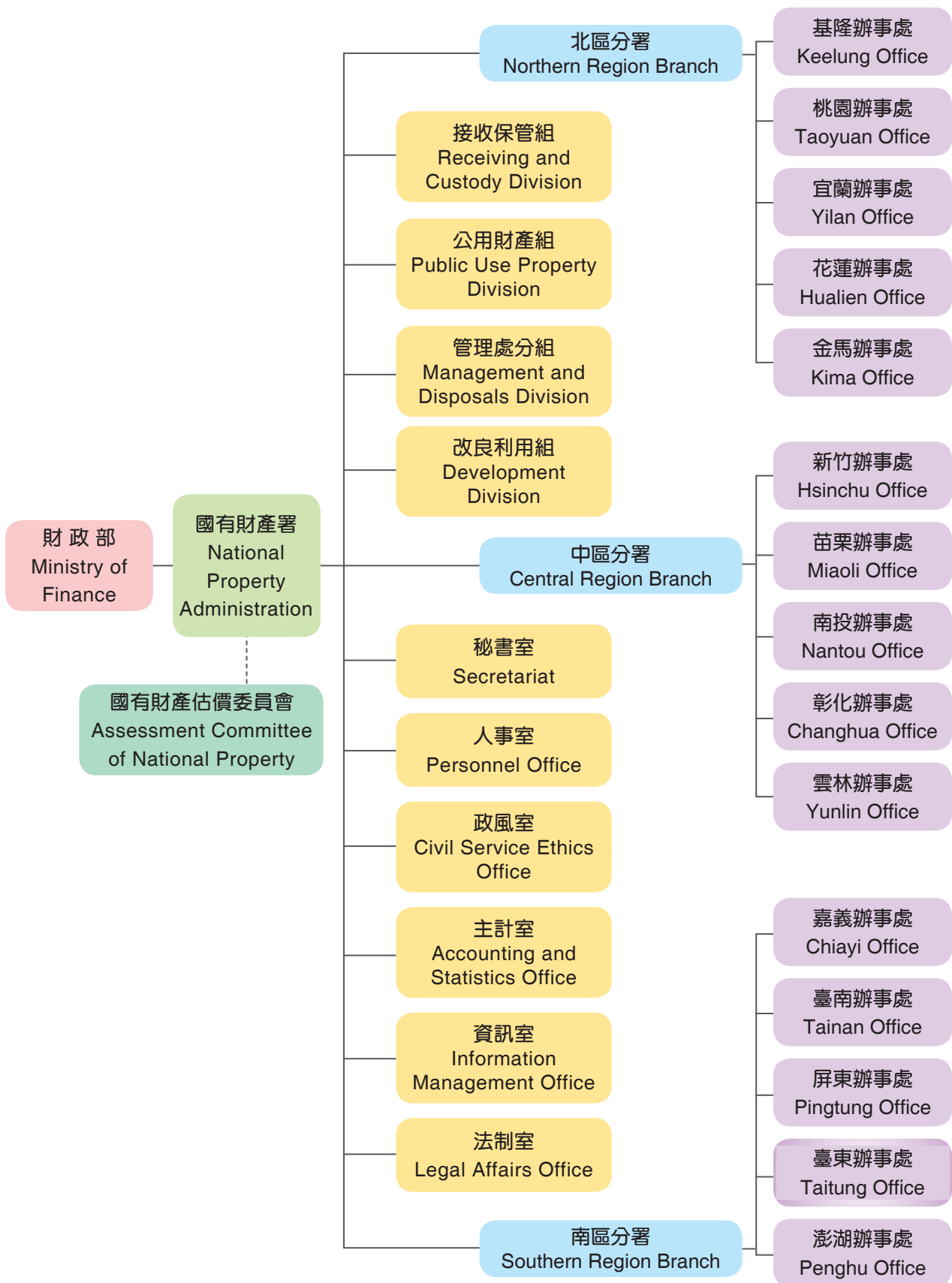


圖 19 國有財產署組織系統

Chart 19 Organization of the National Property Administration

二、重要業務統計

B. Statistics of Major Work

(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 3,631 億 4,926 萬元。

1. National Land by Area and Value

National land may be categorized as either for public use or for non-public use. The former is managed by the organizations that directly use it; the latter is managed by the NPA. At present, Taiwan comprises more than 2.24 million hectares of national land surveyed and registered, valued at NT\$5.36 trillion.

表 22 國有土地面積及價值統計表

Table 22 Statistics of National Land by Area and Value

區分 Categories		面積 (公頃) Area (Hectare)	筆數 Lots	價值 (新臺幣百萬元) Value (NT\$ million)	占總值百分比 Percentage of Total Value(%)
公用土地 Land for Public Use	公務用 Official Use	295,139	1,633,480	2,630,219	49.04
	公共用 Public Use	1,731,958		1,818,825	33.92
	事業用 State- Enterprise Use	34		9,282	0.17
	小計 Sub-Totall	2,027,131		4,458,326	83.13
非公用土地 Land for Non-Public Use		217,493	1,934,725	904,823	16.87
合計 Total		2,244,624	3,568,205	5,363,149	100.00

附註：計算依據及基準日：依 113 年申報地價計算至 113 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, 2024.

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

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

表 23 近 5 年國有非公用土地改良利用收益統計表
Table 23 Revenues from the Improvement of National Non-public Use
Land in the Past Five Years

單位：新臺幣百萬元
Unit: NT\$ million

案名類型 Types of Improvement	年度 CY	2020	2021	2022	2023	2024
委託經營 Entrust Operation		311	412	383	845	394
委託民間改良利用初鹿牧場 Entrust Private Enterprise for Improvement of Chu-Lu Ranch		35	33	39	50	49
委託辦理停車場 Entrust Parking Lots		90	115	98	104	120
結合目的事業主管機關共同開發 Joint Development with Competent Authorities		311	321	636	229	385
招標設定地上權 Establishment of Superficies by Public Bidding		32,720	5,713	2,040	3,430	3,850
財政部財政人員訓練所及其周邊國有土地 合作開發案 Co-operative Development of the Peripheral National Land of the Site of the Training Institute, MOF		31	31	32	36	37
合計 Total		33,498	6,625	3,228	4,694	4,835

附註：本統計表僅列改良利用收益解繳國庫部分。

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

表 24 近 5 年國有非公用土地出售統計表
Table 24 Revenues from the Disposal of National Non-public Use
Land in the Past Five Years

年度 CY	筆數 Pieces	面積 (公頃) Area (Hectare)	售價收入 (新臺幣百萬元) Revenue from disposal (NT\$ million)
2020	3,891	29.23	9,796
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

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，不含償撥用、動產、有價證券、權利。

Note: The statistics of the above pieces, areas, and revenue from disposal include lands and other real estates, but do not include appropriation with compensation, personal estate, securities, or rights.

三、一年來重要業務概況

(一) 國有財產產籍資料之管理

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，113 年度完成各項產籍異動登記 343 萬 7,859 筆（錄）。

(二) 無人承認繼承遺產之代管

因繼承人有無不明，或先順序之繼承人均拋棄繼承權，或被繼承人死亡絕戶等情況，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。113 年度向法院陳報終結遺產管理人職務 141 案，接管土地 295 筆，面積 6.02 公頃；房屋 28 棟，面積 2,093.71 平方公尺。

(三) 委託內政部國土測繪中心辦理航拍等作業

113 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、土資場占用及露營場占用項目，面積 6,400 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。113 年度國有公用財產收入 456 億 9,556 萬餘元；截至 113 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 113 年底，審核同意農業部林業及自然保育署宜蘭分署等 13 個機關經管 49 戶眷舍房地依計畫留作職務宿舍、學生宿舍及國際學人中心等，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，113 年度協助機關取得國有土地 10,429 筆，面積 1,594 公頃，土地價值 1,062 億餘元。

(七) 積極處理被占用國有非公用不動產

113 年度清查 3 萬 1,022 筆被占用土地、處理 4,756 公頃被占用土地及 112 棟被占用房屋，向占用人收取使用補償金 12 億 9,011 萬餘元。

(八) 加強辦理國有非公用不動產出租及標租

113 年度出租國有非公用土地 37 萬 1,180 筆（7 萬 3,257 公頃），承租戶 21 萬 3,000 戶，租金收入 32 億 6,542 萬餘元；113 年度辦理標租 51 次，標脫 425 筆土地（面積 18.34 公頃）、22 棟建物（面積 1.74 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 113 年底，國產署各分署及辦事處巡管清理 344,330 公里海岸線，清理 25,747 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 8 億 5,255 萬 9 千元，預計辦理 17 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 113 年底，完成 13 處文資修復再利用計畫（調查研究）、1 處文資修復工程及 1,271 次文資巡查作業。另提供 80 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

資訊媒合環保團體提出申請認養，以公私協力合作方式，共同達成環境永續經營。截至 113 年底，已與 9 家環境保護團體簽訂認養契約 13 案，面積共 1,934 餘公頃，並媒合 10 家金融機構與 7 個已簽約環保團體，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

以提供申請開發（委託經營）、共同改良利用及標租等多元方式，提供設置地面型太陽光電設施使用，截至 113 年底，推動情形如下：

1. 提供申請開發（委託經營）：存續有效之國有非公用土地提供申請開發意向書 117 案，屬地面型漁電共生案件者 23 案，面積約 1,671 公頃；已委託經營 50 案（屬漁電共生案件 1 案，面積約 2.88 公頃），面積約 429 公頃，預估裝置容量約 404MW。
2. 共同改良利用：辦理 3 案，面積約 213 公頃，預估裝置容量約 190MW。
3. 標租：為落實行政院審議 113 年度中央政府總預算案決議，要求國產署研議標租國有非公用土地設置太陽光電發電設備（下稱標租光電）案之審核程序，由目的事業主管機關進行「環社檢核」及審酌是否符合「三生平衡」之初審原則，並從嚴審查，國產署於 113 年已陸續篩選 29 宗標租光電標的徵詢經濟部能源署（下稱能源署）意見，惟能源署有明確表達不宜提供、查復不明、逾期未查復、未獲地方政府支持、用地變更疑義等情形，無法選列辦理公告招標。國產署將持續篩選標租光電標的徵詢能源署意見，以利政策之推展。

(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），113 年度處理得款 25 億 3,996 萬餘元。

(十四) 辦理國有非公用土地招標設定地上權

113 年度公告招標 33 宗國有土地，標脫 15 宗，面積 4 公頃，權利金 36 億 1,797 萬餘元。

(十五) 國有土地參與都市更新

截至 113 年底，國有土地累計參與都市更新事業案件 1,804 件，面積達 105.29 公頃，存續中案件 581 件（面積 41.83 公頃）；已分回 488 戶建物、615 席停車位；其中 303 戶已標售，1 戶標租，53 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 110 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) 推動結合目的事業主管機關共同改良利用國有非公用不動產

截至 113 年底，已與相關目的事業主管機關（構）簽訂契約，共同改良利用國有非公用不動產 70 案（其中 48 案已開始營運），預估總收益 290 億元。113 年度已收權利金及租金 3 億 8,523 萬餘元。

(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，滿足民衆租屋居住需求，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 113 年底，公告 225 戶，標脫 158 戶國有房地，標脫金額 1,863 萬 9,103 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 113 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 64 處（26.91 公頃國有土地）、建物 10 筆，出租 4 處（3.17 公頃）。
- (2) 內政部指示住都中心興辦：已捐贈 59 處（17.09 公頃國有土地、1.29 公頃國有建物），出租 18 處（8.41 公頃國有土地）及出售 24 處（8.75 公頃國有土地），共 101 處（34.25 公頃國有土地，1.29 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 64 處（15.49 公頃國有土地），出租 17 處（5.70 公頃國有土地）及出售 10 處（4.62 公頃國有土地），共 91 處（25.81 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 113 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 871 件，已同意緩收 720 件；經核定增劃編原住民保留地受理申請退還租金 1,060 件，已同意退還 405 件，退還金額 1,263 萬餘元。

(二十) 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

配合全球「2050 淨零排放」宣示與行動，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 93.64 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。

C. Major Achievements in 2024

1. The Management of National Property Cadastral Data

Basic property cadastral data should be established for all newly obtained national property. The operating agency should investigate and rectify any modification in property cadastration and property account to maintain the data's completeness. In 2024, a total of 3,437,859 pieces (entries) of property cadastral modification were completed.

2. Entrusted Management of Unacknowledged Succession

Where, upon the opening of the succession, it is not clear whether or not there is an heir, or where all the heirs in the same priority waive their rights to the inheritance or there is no heir in the subsequent priority because of death, the NPA or NPA branch office shall become the manager of the property. In 2024, 141 cases of managing the ending of succession were reported to the court, resulting in the takeover of 295 pieces of land with an area of 6.02 hectares and 28 buildings with an area of 2,093.71 square meters.

3. Consignment of the National Land Surveying and Mapping Center, Ministry of the Interior, to Perform Aerial Photography Operations

The NPA consigned the National Land Surveying and Mapping Center, Ministry of the Interior, to assist in performing “drone system aerial photography, image handling, and ground object vectorization of national non-public use lands” in 2024, including cemetery occupation, quarry occupation, solar photovoltaic, container yard occupation, waste disposal site, soil resource yard occupation, and camping site occupation, with an area of 6,400 hectares.

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

To boost the benefits in use and management of national properties, all agencies concerned are supervised to activate and utilize national public use properties. Idle or under-utilized land was coordinated and changed into non-public use properties for activation. In 2024, the proceeds from the activation of national public use properties reached NT\$45.69 billion. As of the end of 2024, targets in 47 locations, approximately 49.8 hectares in total area, had been converted to non-public use properties.

5. Review the Usage Plan for Recovered Houses and Lands of Family Quarters Proposed by Central Government Agencies

A total of more than 3,000 family quarters remained following the expiration of the

implementation period of the “Inventory of Family Quarters of the Central Government Agencies Project” in 2020, and were approved by the Executive Yuan to be included as part of regular operations. As of the end of 2024, thirteen agencies (including Yilan Branch, Forestry and Nature Conservation Agency, Ministry of Agriculture) were approved to manage 49 houses and land of family quarters by using them as dormitories and international scholars center with the usage plan, which helped enhance the usage efficacy of national real estate in core areas.

6. Provided Necessary National Real Estate in Response to Official Affairs or Infrastructure Projects of Various Government Agencies

In coordination with various agencies to promote official affairs or infrastructure projects, the NPA assisted agencies to obtain 10,429 pieces of national land, with an area of 1,594 hectares, valued at more than NT\$106.2 billion in 2024.

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

In 2024, a total of 31,022 pieces of illegally occupied land were surveyed, a total of 4,756 hectares of illegally occupied land and 112 units of illegally occupied housing were settled, and a total of about NT\$1.29 billion of compensation for illegal use was paid by illegal occupants.

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

A total of 371,180 national non-public use lands (total area of 73,257 hectares) were rented to 213,000 tenants with rental income of about NT\$3.26 billion. A total of 51 tenders, comprising 425 land pieces (total area of 18.34 hectares) and 22 buildings (total area of 1.74 hectares) were successfully awarded in 2024.

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

In accordance with the “Salute to the Sea – Seashore Cleaning and Maintenance Plan” approved by the Executive Yuan, the NPA implemented seashore environmental cleaning and maintenance work at seashores within national non-public use lands and unregistered lands, except for the management area designated by the competent authorities of the respective industries, based on five major strategies, including “fixed point patrol management and clearing,” “highlighted focused maneuvering clearing,” “coordination with authorities for overall planning and clearing,” “active matching for adoption,” and “strengthening source

management.” As of the end of 2024, the branches and offices under the NPA have performed patrol management and cleaning of coastal lands amounting to 344,330 kilometers and cleared 25,747 metric tons of waste.

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

In accordance with the “Project for the Restoration, Management, and Conservation of National Non-Public Use Cultural Heritage Sites,” with a period from 2022 to 2027 and a total budget of NT\$852.55 million, the NPA will carry out the restoration (including survey and research) of 17 cultural assets, and formulate the management and maintenance plans as well as the regular preservation, maintenance, cleaning, and patrol inspection for all cultural assets. As of the end of 2024, the NPA completed the restoration and reuse projects (survey and research) of 13 cultural assets, one restoration project of cultural asset, and 1,271 patrol inspections of cultural assets. In addition, the NPA provided 80 cultural assets in different sectors for adoption and maintenance, to improve management efficacy by combining with social resources.

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

The NPA screened marginal land information based on the “Directions for Provision of National Non-public Use Marginal Land for Adoption for Environmental Protection Purposes.” The NPA coordinated with private environmental protection groups to submit marginal land adoption applications, to achieve sustainable environmental operations through cooperation between the public and the private sectors. At the end of 2024, the NPA had entered into 13 adoption contracts with nine environmental protection groups, covering over 1,934 hectares. In addition, ten financial institutions were matched with seven contracted environmental protection groups to participate in the adoption system by donating and sponsoring funds or co-organizing events.

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

The NPA offers the installation of ground-mounted PV systems for use through different methods, including provision for development applications (entrust operations), joint improvement and utilization, and lease by tender. As of the end of 2024, the status of the promotion plan is as follows:

- a. Provision for development applications (entrust operations): There were 117 valid

development applications (excluding approved consigned operation cases) of national non-public use lands, with 23 cases of ground-mounted fishery and electricity production symbiosis, and an area of approximately 1,671 hectares. There were 50 consigned operation cases (one case falls under the “Fishery and Electricity Symbiosis” category, covering approximately 2.88 hectares), with an area of approximately 429 hectares, and an estimated installed capacity of approximately 404MW.

- b. Joint improvement and utilization: Three cases were completed, with an area of approximately 213 hectares and an estimated installed capacity of approximately 190MW.
- c. Lease by tender: To implement the resolution passed by the Executive Yuan during its review of the Central Government General Budget Proposal of FY2024, which requires the National Property Administration (NPA) to formulate review procedures for leasing national non-public use land for photovoltaic (PV) power generation installations by tender (hereinafter referred to as “leasing PV by tender”), the competent authority of the respective industries must conduct an “environmental and social impact assessment” and assess whether the project aligns with the “three vital-functions balance” principle during the preliminary review. Given the strict review criteria, the NPA identified 29 targets for leasing PV by tender in 2024, and sought opinions from the Energy Administration, Ministry of Economic Affairs (hereinafter referred to as the EA). However, due to the EA’s explicit objections, unclear responses, failure to reply within the designated period, lack of local government support, or land-use conversion concerns, none of the targets could be selected for public tender. The NPA will continue screening potential leasing PV by tender targets and consult with the EA to facilitate policy implementation.

13. Accelerated Handling of Tax Payments in Kind

The NPA accelerated the handling of tax payments in properties (land, houses, listed stocks, unlisted stocks, rights, and personal estate). The proceeds from handling in 2024 amounted to over NT\$2.53 billion.

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

Among the tender notices of 33 national lands in 2024, 15 cases that cover 4 hectares were successfully awarded to tenderers, from which the government collected royalties amounting to over NT\$3.61 billion in total.

15. National Land Participated in Urban Renewal

As of the end of 2024, there were 1,804 cases of national land participating in urban renewal

projects, with a total area of 105.29 hectares. A total of 581 cases are ongoing, with 41.83 hectares in area. The NPA has retrieved 488 buildings and 615 parking spaces. Among them, 303 of the buildings have been auctioned, one has been leased, 53 buildings have been donated to the National Housing and Urban Regeneration Center (hereinafter referred to as the NHURC) for social housing, and 10 buildings have been offered to the Taipei and New Taipei City governments for the same purpose. Additionally, 11 buildings have been offered to the Ministry of Foreign Affairs, the Ministry of Economic Affairs, and other agencies. The remaining 110 buildings, for which the housing competent authorities have indicated no demand for social housing, will be activated through sale by tender, lease by tender, or other means, based on market conditions.

16. Promotion of Combining Competent Authorities of the Respective Industries in the Improvement and Utilization of National Non-public Use Real Estate

As of the end of 2024, 70 contracted national non-public use real estate cases had been jointly improved and utilized with competent authorities (institutions) of the respective industries (note: 48 contracts had been in operation) and the estimated revenue was about NT\$29.0 billion. The collected royalties and rents amounted to NT\$385 million in 2024.

17. Revitalize the Use of Idle National Housing and Actively Promote the Subleasing of National Properties

In line with the Central Government's housing policy, the NPA made quarterly announcements to promote the subleasing of national properties in the hope of expanding the supply of rental housing to meet public demand. In addition, through public and private partnerships, the NPA promoted public policies and achieved the goal of sustainable development of national assets. As of the end of 2024, a total of 225 units were announced, and 158 units of national real estate were tendered off, with a tender amount of NT\$18.63 million.

18. Provide National Real Estate 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 2024, the handling situation of the provision of national real estate for social housing was as follows:

a. Provision completed:

- (1) Construction by housing authorities: assisted in completing the appropriation of 64 sites (26.91 hectares of national land), 10 buildings, and the leasing of four sites (3.17

hectares).

(2) Construction by the NHURC under the direction of the Ministry of the Interior: Donated 59 sites (17.09 hectares of national land, 1.29 hectares of national buildings), leased 18 sites (8.41 hectares of national land), and sold 24 sites (8.75 hectares of national land), for a total of 101 sites (34.25 hectares of national land, 1.29 hectares of national buildings).

b. The Ministry of the Interior has assigned the following (the NHURC has not yet applied or is in the process of applying): donated 64 sites (15.49 hectares of national land), leased 17 sites (5.70 hectares of national land), and sold 10 sites (4.62 hectares of national land), for a total of 91 sites (25.81 hectares of national land).

19. Processing Applications for Rent Deferral and Refund for Lands Being Re-Allocated as Lands Reserved for Indigenous People

To align with indigenous land policies, as of the end of 2024, the NPA has received 871 applications for rent deferral on leased national non-public use real estate undergoing re-allocation as lands reserved for indigenous people, with 720 applications approved. Additionally, 1,060 applications for rent refunds have been submitted following the official re-allocation of land, of which 405 cases have been approved, totaling over NT\$12.63 million in refunded rent.

20. Inventory of National Non-Public Use Land Selected as Targets for Voluntary Greenhouse Gas Reduction Programs

In support of the global “2050 Net-Zero Emissions” initiative, the NPA has proactively joined forces with National Chung Hsing University to improve and repurpose two national land parcels in Sanxing Township, Yilan County, and Chishang Township, Taitung County, spanning 93.64 hectares. In 2024, investor recruitment for these projects was successfully completed. The designated manufacturers are now undertaking afforestation efforts and applying for greenhouse gas reduction credits, with 10% of the credits reserved for government use.

伍、財政資訊業務

V. Fiscal Information

一、組織職掌

財政資訊中心以統籌本部及所屬機關（構）資訊業務整體規劃、協調與管考、資訊業務規範、管理，及資通安全規劃、評核為主要職掌，同時負責本部所屬機關（構）資訊作業計畫、設備審議暨預算審查。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。

為達成本部「以財政支援建設、以建設培養財政」願景，財政資訊中心以「整合資訊資源，提升 e 化效能」為目標，協助本部及所屬各機關充分運用資訊科技，藉由 e 化提升核心工作之行政效率、服務品質及整體財政效能，並整合跨機關資訊資源，創造資訊服務價值，使稅務和資訊科技更緊密結合與時俱進。

為優化賦稅資訊系統，強化 AI 在稅務運作中的應用，財政資訊中心將廣續引進更多新興資通訊技術，以提供民衆更精準、高效之公共服務，期達成「穩定核心系統，支援動態調配，打造智慧服務，跨域資源運用」目標。

A. Organizational Responsibilities

The Fiscal Information Agency (FIA) is mainly responsible for coordinating the information business planning and management of the MOF and its subordinate agencies, as well as information security planning and assessment, information operation plans, and equipment and budgets review of the agencies under the MOF. The FIA is constituted with a Director General, two Deputy Directors General, and a Chief Secretary. The Comprehensive Planning Division, National Taxes Division, Local Taxes and Taxation Division, Information and Communication Division, System Design and Data Processing Division, E-Invoice Division, Support Service Division, Secretariat, Personnel Office, Civil Service Ethics Office, and Accounting and Statistics Office were established.

In order to achieve the MOF's vision of "financial support for construction and construction to cultivate finance," the FIA strives to achieve "integrating information resources and enhancing e-efficiency." The FIA helps the MOF and its subordinate agencies make full use of information technology to improve the administrative efficiency, service quality, and overall performance of core functions through digital transformation.

The FIA will continue to introduce new information and communication technologies,

optimize the taxation information system, strengthen the application of artificial intelligence in tax operations, and enhance the application of artificial intelligence in tax operations, aiming to achieve a stable core system, support dynamic allocation, create smart services, and use cross-domain resources.

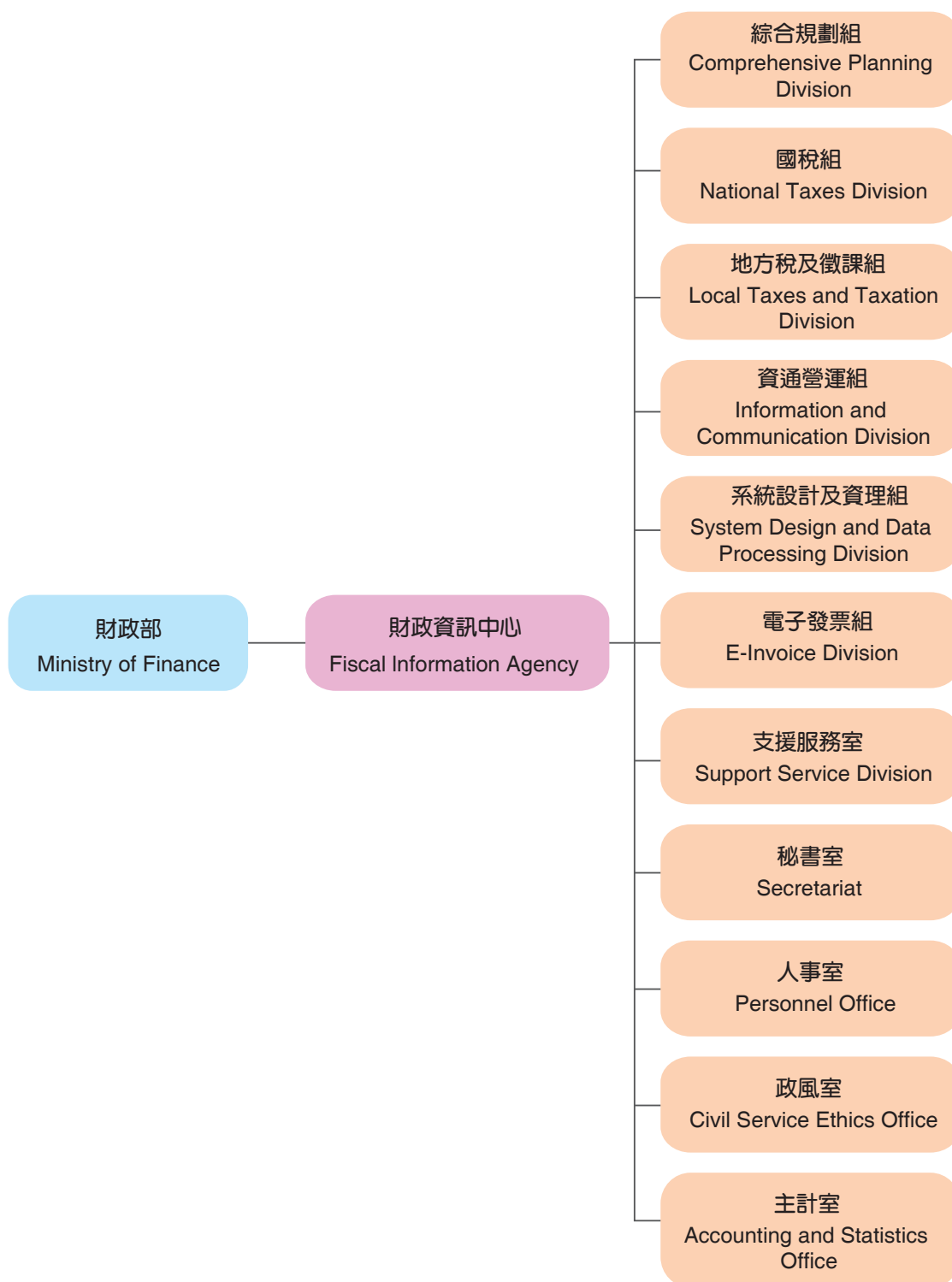


圖 20 財政資訊中心組織系統

Chart 20 Organization of the Fiscal Information Agency

二、重要業務統計

B. Statistics of Major Work

(一) 各類所得憑單申報

113 年綜合所得稅各類所得憑單資料網路申報家數 98 萬 9,363 家，占總申報家數 105 萬 2,929 家之 93.96%。

1. Declaration of Individual Income Tax Data

With the operation of the Electronic Declaration of Individual Income Tax Data, 989,363 individual income tax cases were declared via e-Filing in 2024, representing 93.96% of the total of 1,052,929 individual income tax cases.

表 25 近 5 年各類所得憑單資料收件方式統計表

Table 25 Cases Declared of Individual Income Tax Data by Type of Filing (2020-2024)

年度 CY	網路申報 Via e-Filing		人工申報 Manually		媒體申報 Via Media		總申報 Total
	家數 Cases	比率 % Rate	家數 Cases	比率 % Rate	家數 Cases	比率 % Rate	家數 Cases
2020	884,456	92.28	42,331	4.42	31,626	3.30	958,413
2021	909,238	93.19	36,493	3.74	29,969	3.07	975,700
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

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

113 年綜合所得稅網路申報案件 577 萬 419 件，占申報總件數 583 萬 4,419 件之 98.90%。

2. Individual Income Tax Returns

In 2024, 5,770,419 cases of individual income tax returns were filed via e-Filing or electronic media, representing 98.90% of the total of 5,834,419 declarations of individual income tax for the year.

表 26 近 5 年綜合所得稅結算申報收件統計表

Table 26 Individual Income Tax Returns by Type of Filing (2020-2024)

年度 CY	網路申報 Via e-Filing		人工申報 Manually		二維申報 Filing via Barcodes		總申報 Total
	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases
2020	3,951,868	97.08	99,049	2.43	19,873	0.49	4,070,790
2021	4,212,501	97.76	82,203	1.91	14,477	0.33	4,309,181
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	98.90	54,262	0.94	9,374	0.16	5,834,419

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 service of the Pre-calculation of Individual Income Tax Returns.

(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綜合所得稅結算申報稅額試算通知書，並提供納稅義務人可運用網路回復確認，完成申報程序。113 年運用網路確認回復完成結算申報者達 31 萬 7,466 件，占採用稅額試算總件數 101 萬 7,026 件之 31.22%。

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

The service of Pre-calculation of Individual Income Tax via e-Filing commenced in 2011. By selecting the simple cases and mailing the notices of Pre-calculation of Individual Income Tax to

these cases, the FIA enables taxpayers to confirm the Pre-calculation Results and to complete their tax declaration process by e-Filing. In 2024, 317,466 cases used online confirming and replying to complete tax declaration obligations, representing 31.22% of the total of 1,017,026 cases adopting the Pre-calculation Service.

表 27 近 5 年綜合所得稅結算申報稅額試算回復確認統計表
 Table 27 Cases Filed Using the Pre-calculation of Individual Income Tax by
 Type of Confirmation (2020-2024)

年度 CY	網路回復 Via e-Filing		書面或語音回復 Letter / Telephone		逕行繳稅 (含網路繳稅) Straight Payment of Tax in Person		總申報 Total
	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases
2020	795,969	34.50	915,878	39.70	595,390	25.80	2,307,237
2021	761,815	35.58	756,774	35.34	622,615	29.08	2,141,204
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

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，雲端發票比率逐年增長，113 年度較前一年度增加 7 億 8,123 萬張，成長 16.43%。

4. B2C Cloud Invoice

The FIA and the National Taxation Bureaus have continued to promote cloud invoice to business entities, mobile payment operators, and consumers. As a result, the growth rate of cloud invoice is 16.43% and higher than before, with an increase of more than 781 million pieces of cloud invoice in 2024 over the previous year.

表 28 近 5 年消費通路 B2C 雲端發票張數統計表
Table 28 Statistics of B2C Cloud Invoice Pieces (2020-2024)

單位：萬張
Unit: 10,000 pieces

年度 CY	B2C 雲端發票總張數 B2C Cloud Invoice	B2C 電子發票總張數 B2C E-Invoice	B2C 雲端發票比率 (%) Usage Rate of B2C Cloud Invoice (%)
2020	247,843	784,970	31.57
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

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

三、一年來重要業務概況

(一) 資通訊安全管理推動與資通安全稽核

1. 依據資通安全管理法、「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（構）推動資通訊安全業務。
2. 策劃本部資通安全管理機制，推動本部及所屬機關（構）訂定 113 年度資通安全計畫、列管執行情形及提報檢討報告。
3. 督導本部所屬機關（構）建置資通安全事件通報及管理程序，113 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（構）114 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，研修制定資料開放推動策略，審議外界各開放資料需求辦理情形。截至 113 年底，已於「政府資料開放平臺」開放 2,174 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 12 月 16 日完成建置並上線。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，113 年 8 月 2 日完成委外服務案採購作業，賡續辦理平臺建置及系統功能再造，以建構新一代國稅平臺。

2. 精進綜合所得稅申報附件上傳服務

為提供綜合所得稅多元便民申報服務措施，精進網路申報附件上傳服務，每戶總容量由 10MB 提高至 15MB，並於「財政部電子申報繳稅服務網」新增附件上傳服務入口及延長上傳期限。

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，將業務功能拆解為多個獨立運行、部署微服務，並結合公、私有雲基礎設施，靈活調配資源，提升 10 倍以上執行效能；若遇大量查詢與下載需求，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）」供民衆使用，截至 113 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 75%。
- (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 113 年底，完成 6 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，簡化民衆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 113 年底，已有 394 種會員載具（共 14,045 家營業人）參與本項作業。
- (5)運用 AI 新興科技，於「財政部電子發票整合服務平台」提供智慧客服，增加客戶服務量能，提升服務滿意度。

4. 地方稅智慧線上服務計畫

持續精進地方稅網路申報作業，113 年 11 月新增地價稅、房屋稅及使用牌照稅之補徵稅目線上查繳服務，民衆可免持稅單，經過身分認證後，即可透過線上繳稅，或至便利商店使用 KIOSK 補單繳納稅款。

5. 賡續精進「財政部稅務入口網」線上服務

「財政部稅務入口網」之營利事業所得稅（含機關或團體）結（決、清）算申報

核定案件公告查詢功能，於 113 年 4 月 10 日新增「查詢類別」，依所選查詢類別動態顯示可查詢之所得年度，減少納稅義務人致電國稅局次數。

6. 運用 AI 技術提升稅務行政效能作業計畫 2.0

本項計畫經本部於 113 年 12 月 11 日核准，以推動生成式 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 AI 小書僮等，以增進稅務行政效能。持續邀集各地區國稅局舉辦資料科學工作坊以建構智慧選案模型，透過資料分析與機器學習方法等 AI 技術，提高稅務公平性。

C. Major Achievements in 2024

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

2. Comprehensive Planning Information Work

a. Information Planning and Budgetary Compilation and Distribution

Examination of the information projects of 2025 and the budget estimation of 2024 of all the departments and organizations under the MOF were completed on the basis of the Rule of the Information Projects and Budget Estimation of All Departments and Organizations under the MOF with the principle of zero-bias budget and information-related-only requirements.

b. Government Open Data Planning

In line with the government open data policy, the FIA handles related business and undertakes the government open data of the MOF. The FIA formulates the “Open Data Action Plan of the MOF,” which will make public the financial information in terms of classification and staging. The MOF has released 2,174 data sets on the Government Open Data Platform as of the end of 2024, all of which meet the Golden Standard Quality certification. In the future, the FIA will continue to actively improve the quality of the datasets above.

3. Taxation Information Services and Plans

a. Next-Generation Tax Reconstruction Plan

In accordance with the follow-up development strategy of tax re-engineering, the “Construction of Next-Generation Tax Platform Project” was submitted to and approved by the Executive Yuan on January 10, 2023. In 2024, the new local tax information system was successfully completed and brought online. The FIA also promoted the “National Taxation Information System Sustainable Development Project,” which was approved by the Executive Yuan on April 28, 2023. The bidding process and contract signing were completed on August 2, 2024 to construct a new generation national taxation information platform.

b. Expand the attachment upload service for individual income tax

In order to expand the scope of service for uploading attachments online, the FIA has increased the total upload capacity per household and added new access points to the MOF website. The system service period has been extended to the same as the paper attachment submission period.

c. Promotion of E-invoice Digital Service Project

- (1) (Microservice architecture and hybrid cloud framework have been introduced to the “E-invoice platform” by decomposing applications into micro services that can be executed and deployed independently and flexibly allocating resources in combination with public and private clouds, in order to improve execution performance by more than 10 times compared to the older architecture. During periods of large numbers of queries and downloads, information service resources can be expanded flexibly in a timely manner to ensure high service availability.
- (2) Open data of E-invoices has offered multiple Open APIs for use, enhancing

government efficiency and achieving the platinum medal verification and Open API usage rate of 75% in 2024.

- (3) The FIA used the T-Road established by the Ministry of Digital Affairs to strengthen the protection system of data exchange and integrate the route for cross-agency data exchange to decrease the cost of network and increase the performance of transportation. As of the end of 2024, six types of cross-agency data exchange services were completed through T-Road interfaces.
- (4) The FIA has promoted the single window access of member carriers and simplified carrier consolidation operations, allowing users to manage their cloud invoices through a single mobile barcode carrier. As of the end of 2024, 394 types of member carriers and 14,045 business entities participated in this service.
- (5) Modern technologies such as AI have been utilized to raise service capacities and user satisfaction.

d. Local Tax Smart Online Service

The FIA continues to improve the online filing process for local taxes. Additionally, the FIA launched online payment services for tax levied on land tax, house tax, and vehicle license tax in November 2024, allowing taxpayers to pay their taxes online or at convenience stores.

e. Improve e-Tax Portal Online Service

On April 10, 2024, the Ministry of Finance's e-Tax Portal enhanced the query function for announcements of Profit-Seeking Enterprise Income Tax (including institutions and organizations) filing and approval cases by adding a new "Query Category" option. Based on the selected category, the system now dynamically displays the applicable income years, thereby reducing the number of taxpayer inquiries to the National Taxation Bureaus.

f. Plan for Enhancing Tax Administration Efficiency through AI Technology

The plan was approved by the MOF on December 11, 2024, with the aim of promoting the application of generative AI technologies and large language models (LLMs) in fiscal information services. In 2024, a Proof of Concept (PoC) model was adopted for integration into tax administration systems to develop generative AI-assisted tools for tax administration, such as the "Business Tax AI Assistant," in order to enhance administrative efficiency. In parallel, data science workshops are being continuously organized in collaboration with regional National Taxation Bureaus to support the development of intelligent case selection models. By leveraging data analysis, machine learning, and other AI techniques, the project seeks to improve 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. Organizational Responsibilities

The Department of Planning is staffed with one Director General, one Deputy Director General, two Senior Executive Officers, one Senior Secretary, and four sections. The main tasks include collecting and sorting information on the scope of issues involved in high-level meetings; arranging affairs relating to Control Yuan members' inspection; compiling, reviewing, controlling, and assessing administration planning; studying and analyzing domestic and international fiscal issues; compiling a tax expenditure annual report; handling matters related to sovereign credit rating and international rating; assessing public services; administering the gazette sent by the MOF; editing, printing, managing of fiscal publications; and managing the historical materials of the MOF, etc.

(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 114 年度施政計畫」草案，並於 113 年 7 月 17 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 1 會期及第 2 會期使用）

部長應立法院財政委員會之邀，於 113 年 3 月 7 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，113 年召開 12 次。

4. 辦理監察院監察委員巡察相關作業

監察院財政及經濟委員會委員 113 年 6 月 21 日巡察本部，由部長率員出席；該院 113 年 12 月 23 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 114 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 年及 113 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

113 年度本部及所屬機關委託研究計畫 3 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「我國因應綠色經濟轉型趨勢之財政政策探討」，俾為我國未來檢討制定相關政策之參考。另 113 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 113 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 113 年度自行管制計畫網路稽核作業及「112 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 112 年度屆期中長程個案計畫總結評估報告 3 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「112 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 機關參加行政院第 7 屆政府服務獎評獎，賦稅署獲獎。

(2) 完成本部及所屬各機關 112 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 113 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 113 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 113 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 2023：雙語呈現本部各機關（單位、機構）重要施政概況。
- (2) Guide to ROC Taxes 2024：介紹我國賦稅制度之英文專書。
- (3) 財稅研究（第 53 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 112 年度性別平等成果報告」，落實推動性別平等。
- (2) 廣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，113 年度刊登行政院公報計 223 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. Major Achievements in 2024

a. Compiled, Reviewed, and Coordinated the 2025 Annual Administration Plan

In line with national development plans and national administrative policies, the information concerning the MOF's "2025 Annual Administration Plan" was uploaded on July 17, 2024, to the Government Project Management Network (GPMnet) established by the National Development Council under regulations.

b. Compiled Fiscal Policy Reports and Administrative Reports to the 1st and 2nd Sessions of the 11th Legislative Yuan

The Minister was invited by the Legislature's Finance Committee and led the subordinate agencies' heads to present the statements of fiscal policies and the administrative reports of the MOF at the committee meetings on March 7 and October 16, 2024.

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 2024, 12 meetings were held.

d. Arranged Affairs Relating to Control Yuan Members' Inspection

The Committee on Financial and Economic Affairs, Control Yuan visited the MOF on June 21, 2024, for an inspection. The Minister received the delegation in person. Furthermore, the members of the Control Yuan inspected the Executive Yuan on December 23, 2024. The Minister attended the inspection meeting on behalf of the MOF.

e. Compiled Annual Tax Expenditure Report

The Department compiled and published the 2025 annual tax expenditure report, including income tax, value-added and non-value-added business tax, commodity tax, tobacco and alcohol tax, estate tax and gift tax, securities transaction tax, and futures transaction tax.

f. Implemented Matters Related to Our 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 further raised Taiwan's credit rating to AA+, while Fitch Ratings and Moody's maintained ratings at AA and Aa3, respectively, with a stable outlook. In both 2023 and 2024, Standard & Poor's maintained the AA+ rating, and Moody's and Fitch continued to affirm Taiwan's ratings at Aa3 and AA, all with stable outlooks, recognizing Taiwan's sound fiscal management.

g. Research-related Work

(1) Commissioned research

In 2024, the MOF and its subordinate agencies commissioned three research plans, all of which were registered in the Government Research Bulletin (GRB) established by the National Science and Technology Council under regulations. The research progress was tracked quarterly, and the research results can be used as work improvement or policy reference by the MOF.

(2) Internal research

The Department completed the research report "An Analysis of Taiwan's Fiscal Policy Responses to the Green Economy Transition" to serve as a reference for future review and formulation of relevant policies by the MOF. In 2024, 19 internal research reports were listed and managed. The research results have been quite effective in improving the quality of government administration.

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

(1) The Department completed the review of the 2024 MOF-Controlled Individual Projects and strengthened the control of its implementation progress, completed the

2024 “Self-Controlled” Project network audit, and completed the “2023 Evaluation of the MOF-Controlled Individual Projects,” to fairly and objectively evaluate the implementation performance of individual projects and make specific suggestions for improvement.

- (2) The Department completed three cases of summary evaluation reports of the MOF Medium- and Long-term Individual Projects in 2023, which were sent to the Executive Yuan for reference.
- (3) The Department conducted the annual performance assessment operation to complete “2023 Administrative Performance Report of the MOF.”

i. Improved the Efficiency of Convenient Services and Innovated High-quality Services

- (1) Five recommended MOF agencies participated in the 7th Government Service Award of the Executive Yuan, with the Taxation Administration winning the award.
- (2) The Department completed the 2023 Analysis Report on the handling of people’s complaint and petition cases by the MOF and its subordinate agencies, and provided suggestions on the analysis results for the reference of all agencies (units), so as to improve the quality of handling public petition cases.
- (3) The Department handled the irregular assessment of public services of the MOF in 2024, and completed the assessment of 12 agencies (units) to improve service quality.

j. Implemented Internal Audit and Risk Management

- (1) The MOF and its subordinate agencies completed annual internal audit reports before the end of 2024, and followed up on suggestions to improve internal control at least once every six months.
- (2) The MOF and its subordinate agencies completed the 2024 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 2023
This bilingual publication provides an important business overview of the internal departments and subordinate organizations of the MOF.
- (2) Guide to ROC Taxes 2024
This publication was published in English to introduce the taxation system of the ROC.
- (3) Public Finance Review (Volume 53 No. 1 to No. 4)

This Review, which was founded in 1969, is a domestic professional fiscal research journal.

I. Promotion of Gender Equality

- (1) The “2023 Annual Gender Equality Achievement Report of the MOF” was compiled to implement the promotion of gender equality.
- (2) The Department continued to enrich the gender equality web page to deepen the understanding across various sectors about the MOF’s efforts in promoting gender equality.

m. Administration of the Gazette Sent by the MOF

The Department managed and reviewed the documents of the MOF published in the Executive Yuan Gazette. There were 223 rules, regulations, directions, etc. sent by the MOF to be published in the aforementioned Gazette in 2024.

n. Management of the Historical Materials of the MOF

The website presenting the history of the MOF was established in 2009 and revised in 2022. Valuable fiscal and historical materials are preserved, maintained, and added continuously. Selected items of important historical materials are also put on display.

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之執行，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之處理等。

1. Organizational Responsibilities

There are one Director General, one Deputy Director General, two Senior Executive Officers, and four sections under the Department of International Fiscal Affairs (DIFA). The main tasks of the DIFA include negotiating, concluding, revising, terminating, and interpreting tax agreements, customs agreements, and international fiscal cooperation agreements; enacting, revising, and abolishing the laws and regulations related to tax agreements; settling disputes in regard to the application of tax agreements and carrying out 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 Work

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 113 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 business. As of December 31, 2024, 35 income tax agreements, 12 Customs Mutual Assistance Agreements, 17 ATA Carnet agreements with application in 44 countries, and three public finance cooperation agreements (MOU) have come into force.

表 29 我國所得稅協定一覽表

Table 29 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	1982/01/01
印尼 Indonesia	1995/03/01	1996/01/12
南非 South Africa	1994/02/14	1996/09/12
澳大利亞 Australia	1996/05/29	1996/10/11
紐西蘭 New Zealand	1996/11/11	1997/12/05
越南 Vietnam	1998/04/06	1998/05/06
甘比亞 Gambia	1998/07/22	1998/11/04
史瓦帝尼（原「史瓦濟蘭」） Eswatini	1998/09/07	1999/02/09
馬來西亞 Malaysia	1996/07/23	1999/02/26
北馬其頓（原「馬其頓」） North Macedonia	1999/06/09	1999/06/09
荷蘭 Netherlands	2001/02/27	2001/05/16
英國 UK	2002/04/08 2021/08/11, 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

簽約國（地區） Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
泰國 Thailand	1999/07/09 2012/12/03 (議定書 Protocol)	2012/12/19
吉里巴斯 Kiribati	2014/05/13	2014/06/23
盧森堡 Luxembourg	2011/12/19	2014/07/25
奧地利 Austria	2014/07/12	2014/12/20
義大利 Italy	2015/06/01, 2015/12/31	2015/12/31
日本 Japan	2015/11/26	2016/06/13
加拿大 Canada	2016/01/13, 2016/01/15	2016/12/19
波蘭 Poland	2016/10/21	2016/12/30
捷克 Czech Republic	2017/12/12	2020/05/12
沙烏地阿拉伯 Saudi Arabia	2020/12/02	2021/11/01
韓國 Korea	2021/11/17	2023/12/27

表 30 我國關務互助協定（議）一覽表

Table 30 List of ROC Customs Mutual Assistance Agreements/Arrangements

簽約國（地區） Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
北馬其頓（原「馬其頓」） North Macedonia	1999/06/09	同左 Same as left column
美國 United States	2001/01/17	同左 Same as left column
菲律賓 Philippines	2004/05/07	同左 Same as left column
以色列 Israel	2009/06/18	同左 Same as left column
印度 India	2011/07/12	2011/08/01
越南 Vietnam	2011/09/08	同左 Same as left column
加拿大 Canada	2012/04/16	同左 Same as left column
中國大陸 Mainland China	2012/08/09	2013/02/01
紐西蘭 New Zealand	2014/12/05	同左 Same as left column
日本 Japan	2017/11/22	同左 Same as left column
澳大利亞 Australia	2018/06/05	同左 Same as left column
瓜地馬拉 Guatemala	2023/10/31	同左 Same as left column

表 31 我國貨物暫准通關證協定一覽表
Table 31 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 32 我國簽署國際財政合作文件
Table 32 List of ROC International Fiscal Cooperation Documents

文件名稱 Title of Document	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
駐越南台北經濟文化辦事處與駐台北越南經濟文化辦事處間 財政合作瞭解備忘錄 Memorandum of Understanding on Financial Cooperation Between the Taipei Economic and Cultural Office in Vietnam and the Vietnam Economic and Cultural Office in Taipei	2011/09/08	同左 Same as left column
中華民國（臺灣）政府與聖文森國政府財政合作協定 Agreement on Public Finance Cooperation between the Government of the Republic of China (Taiwan) and the Government of Saint Vincent and the Grenadines	2019/7/16	同左 Same as left column
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	同左 Same as left column

(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) 臺韓（韓國）避免所得稅雙重課稅及防杜逃稅協定自 113 年 1 月 1 日起適用，113 年我國與 8 個國家進行 21 次租稅協定諮商或交流，截至 113 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 113 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) 為強化租稅安定性及維護我國納稅義務人權益，113 年與 2 個協定夥伴國分別進行 4 場次實體或視訊相互協議程序諮商會議，就 6 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。113 年與 10 個國家或國際組織進行 18 次關務協定諮商或交流。

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）財政部長程序相關會議，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，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，促進國際金融事務交流及合作。

3. Major Achievements in 2024

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

- (1) Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income between Taiwan and Korea became effective on January 1, 2024. In 2024, the MOF completed 21 tax agreement negotiations or consultations with eight countries. As of the end of 2024, there were 35 income tax agreements in place. In addition, in 2024, the MOF completed competent authority arrangement negotiations or consultations with 11 partners concerning cooperation of automatic exchange of information in tax matters (including financial account

information and Country-by-Country Reports). As of the end of 2024, the ROC has established the exchange of financial account information and Country-by-Country Reports relationships with three and four treaty partners, respectively.

- (2) To strengthen tax stability and protect taxpayers' rights, in 2024, the MOF held four in-person or virtual mutual agreement procedure consultation meetings with two treaty partners, reaching consensus on six cases relating to bilateral Advance Pricing Arrangements (APAs), so as to prevent and settle cross-border income tax disputes effectively.

b. Reinforcing International Customs-Related Cooperation

The MOF is endeavoring to promote the conclusion of Customs Mutual Assistance Agreements and ATA Carnet agreements with important trading partners so as to strengthen international customs cooperation, combat customs offenses, and advance cross-border trade security and facilitation. In 2024, the MOF completed 18 customs agreement negotiations or consultations with 10 countries or international organizations.

c. Strengthening International Fiscal Cooperation and Exchanges

- (1) The MOF is responsible for organizing the participation of the Finance Ministers' Process of the Asia-Pacific Economic Cooperation (APEC), including Finance and Central Bank Deputies' Meeting, Senior Finance Officials' Meeting, Finance Ministers' Meeting, and related seminars. Through the exchange of opinions with other member economies and International Organizations, the MOF continued to promote fiscal diplomacy in order to enhance its contribution to APEC and 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) to promote exchange and cooperation in 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、重要施政研訂；促參法規、參考文件及作業指引研（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；促參督導及考核業務；履約爭議調解作業與法規解釋及處理等。

1. Organizational Responsibilities

The Department for the Promotion of Private Participation has one Director General, one Deputy Director General, one Senior Executive Officer, and one Senior Specialist. The Department is organized into three sections. The main tasks include the establishment of policies and rules, and the development of important plans for Public-Private-Partnership (PPP); the analysis, establishment, and amendment of PPP laws, relevant operation references, and guidelines; conducting PPP professional training; planning and conducting the subsidy system for pre-operating expenses; planning, establishing, and implementing investment mechanisms for PPP projects; the establishment and promotion of incentive-based systems; the supervision and evaluation of contract stage performance; and interpreting and processing contract dispute resolution regulations.

(二) 重要業務統計

2. Statistics of Major Work

1. 促參執行成效

(1) 91 年至 113 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）1,703 件，民間投資（下稱民投）金額 1 兆 334 億元，契約期間可減少政府財政支出 1 兆 9,245 億元，增加政府財政收入 7,250 億元，創造逾 18 萬個就業機會。

(2) 113 年促參簽約案 75 件，民投金額 494 億元，招商成功率 60.34%。

a. Effect of Implementation on PPP Projects

(1) From 2002 to 2024, a total of 1,703 PPP projects were contracted, and the investment amount of NT\$1,033.4 billion was announced. During the contract period, it is expected that around

NT\$1,924.5 billion in government expenditure will be saved, with an increase of about NT\$725 billion in government revenue and the creation of more than 180,000 jobs.

- (2) There were 75 PPP projects, with investment amounting to more than NT\$49.4 billion in 2024. The success rate of investment promotion was 60.34%.

表 33 促參簽約案效益總表

Table 33 Benefits from Projects Signed under the PPP Structure (2002-2024)

年度 CY	件數 No.	民投金額 (新臺幣拾億元) Contract Amount (Unit: NT\$ billion)	契約期間減少政府 財政支出 (新臺幣拾億元) Reduced Government Expenditures during the Contract Period (Unit: NT\$ billion)	契約期間增加政府 財政收入 (新臺幣拾億元) Increase in Government Revenue during the Contract Period (Unit: NT\$ billion)	創造就業機會 (名) Job Creation (Persons)
2002-2011	701	573.8	622.0	277.2	90,811
2012	86	32.6	8.1	18.8	2,401
2013	87	27.9	38.8	9.5	5,046
2014	104	29.6	356.9	73.6	9,474
2015	106	34.4	38.7	28.9	6,857
2016	84	51.3	283.4	20.4	5,396
2017	67	20.6	41.7	10.8	8,140
2018	51	31.8	93.7	117.9	13,127
2019	56	11.8	4.4	14.2	2,997
2020	50	36.0	60.5	25.4	5,800
2021	86	28.3	41.5	26.9	6,868
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
總計 Total	1,703	1,033.4	1924.5	725.0	183,378

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: In the amount field, there is a slight discrepancy between the sum of each year and the total due to rounding.

2. 促參簽約案分析

91 年至 113 年，中央與地方促參簽約案件數占比為 37% 與 63%，民投金額占比為 52% 與 48%。

b. Analysis of PPP Projects

From 2002 to 2024, the central government accounted for 37% of the total PPP cases while local governments took up 63%. As for the private investment amounts, the central government accounted for 52%, while local governments occupied 48%.

表 34 中央與地方促參簽約件數及民投金額

Table 34 Total Number and Private Investment Amounts of PPP Projects by Central and Local Governments (2002-2024)

年度 CY	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.
2002-2011	377	324	398.5	175.3
2012	24	62	2.3	30.2
2013	14	73	1.0	26.9
2014	31	73	2.3	27.3
2015	27	79	13.8	20.6
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
總計 Total	633	1,070	539.6	493.9
2002-2024 年占比 Yearly Share	37%	63%	52%	48%

(三) 一年來重要業務概況

1. 完備促參法制制度，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

① 因應 111 年 12 月 21 日修正公布促參法及 112 年 12 月 28 日修正發布促參法施行細則，該法修正幅度為歷年之最，且創設多項新制，並配合實務運作，113 年新修（訂）有償興建 - 移轉 - 營運（Build-Transfer-Operate；BTO）、新建 - 營運 - 移轉（Build-Operate-Transfer；BOT）、增建、改建及修建 - 營運 - 移轉（Rehabilitate-Operate-Transfer；ROT）、營運 - 移轉（Operate-Transfer；OT）及興建 - 擁有 - 營運（Build(Rehabilitate)-Own-Operate；B(R)OO）5 類招商文件範本，以完備促參法制環境。

② 依據有償取得公共服務政策評估作業辦法，分別於 112 年 9 月 6 日、113 年 1 月 12 日、6 月 28 日、10 月 22 日及 12 月 13 日召開專家會議審查通過「污水下水道、自來水及水利設施」、「環境污染防治設施」、「交通建設及共同管道」、「社會及勞工福利設施」及「衛生福利及醫療設施」5 類別之政府有償取得公共服務政策評估，並函知各主辦機關及公開於財政部促進民間參與公共建設資訊網。

③ 113 年訂（修）定 4 項行政規則及 8 項行政指導，健全促參相關法制環境。

(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

113 年度財政部促參教育訓練課程，計 22 場次，總受訓人次 1,028 人次。

① 一般教育訓練共 10 場次，受訓人次共 559 人次，課程主題包含回訓班、入門班、主會審計及廉政人員專班及促參業務相關研習會等，並於 113 年 12 月 26 日辦理「兆元投資國家發展方案研習會」，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，113 年促參專業人員證照訓練班委託中國文化大學及淡江大學 2 代訓機構與臺北市府、新北市政府及桃園市政府 3 代訓機關辦理 12 場次，受訓人次 469 人次，通過考試者 445 人次，通過率 95%，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 113 年補助各機關促參前置作業案 650 件，補助金額約 7.4 億元，補助

- 案 189 件完成簽約，引入民投金額逾 924 億元，補助成效投入產出比逾 124 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。113 年累計完成 51 件促參前置作業費用補助款核發，出席審查會議或提供書面意見共 46 次。
- (2) 加強招商及媒合行銷
- ①113 年 7 月 23 日舉辦民間參與公共建設招商大會，釋出投資商機約 1,326 億元，逾 500 人到場共襄盛舉。
- ②建置線上「促參 iMAP 招商地圖網」，並提供雙語服務。
- ③完成 2 場次主題式商機座談會，加速媒合商機，提高招商成功率。
- (3) 核發簽約及考核獎勵金，激勵機關推動成效
- 113 年核發交通部等 5 中央機關獎勵金 1,510 萬；地方政府臺北市等 17 縣市獎勵金 2.9 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
- 113 年 11 月 29 日於華南銀行總行舉行第 22 屆民間參與公共建設金擘獎頒獎典禮，計 15 件獲獎案件，由行政院龔秘書長明鑫親臨頒獎，公開表揚所有得獎團隊。

3. 優化督導及考核作業，落實履約爭議調解機制

- (1) 113 年辦理督導及協處案件，協助 4 件履約中案件排除履約爭議。
- (2) 113 年 4 月 16 日函頒「113 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，113 年 11 月 25 日公布考核成績，計有 14 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) 成立財政部促參案件履約爭議調解會，落實履約爭議調解機制
- 依促參法第 48 條之 1、第 48 條之 2 規定，於 112 年 5 月 11 日發布促參案件履約爭議調解會組織準則、調解規則及收費辦法，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，由本部謝常務次長鈴媛擔任召集人，本部促參司張司長素珍擔任副召集人，委員共 25 名，截至 113 年 12 月 31 日已有 13 件申請案。

3. Major Achievements in 2024

a. Completed the Legal System for Participation Promotion and Strengthened the Operation System for Participation Promotion

- (1) Optimized the legal environment for participation promotion and actively revised

relevant laws and regulations for participation promotion.

- i. On December 21, 2022, the Act for Promotion of Private Participation in Infrastructure Projects (PIIP Act) was amended and announced; on December 28, 2023, the Enforcement Rules of Act for Promotion of Private Participation in Infrastructure Projects was amended and announced. This revision contains the most provisions in the past years, and many new regulations have been created. In order to align with the aforementioned amendment and practical operations, the MOF has revised five types of the Tender Document Templates, specifically BOT, BTO, ROT, OT, and BOO, for enhancing the regulatory environment of promoting public-private partnerships (PPP).
 - ii. Enacted and promulgated the Regulations for Policy Evaluation of Government Acquisition of Public Services with Compensation, and on September 6 of 2023, January 12, June 28, October 22, and December 13 of 2024, “Sewerage, Water Supply, and Water Conservancy Facilities,” “Environmental Pollution Prevention Facilities,” “Transportation Facilities and Common Conduits,” “Social and Labor Welfare Facilities,” and “Health, Welfare, and Medical Facilities” policy evaluations passed, respectively.
 - iii. In 2024, to promote PPP projects and respond to important issues, 12 laws and regulations related to the PIIP Act were amended, including four administrative rules and eight administrative guidance.
- (2) Expanded the capacity of training, improved the professional knowledge of participation promotion, constructed a variety of participation promotion education and training channels, and handled related training.
- i. In 2024, the MOF conducted PPP education training courses, which were divided into general education training and PPP professional training. There was a total of 22 sessions, with a total of 1,028 trainees, including 10 general education training sessions with 559 trainees. On December 26, the “Trillion NT Dollar Investment National Development Plan Workshop” was held to guide central government agencies in actively attracting private capital to invest in public infrastructure, so as to build a resilient fiscal environment and promote stable economic growth.
 - ii. In accordance with the regulations on entrusting training and examinations for PPP in public construction professionals, the MOF entrusted two training institutions, Chinese Culture University and Tamkang University, to cooperate with 3 training agencies, including the Taipei City Government, the New Taipei City Government,

and the Taoyuan City Government, to handle training and examination matters for PPP professionals. In total, 12 PPP professional training sessions were conducted with 469 trainees, of whom 445 were certified, resulting in a passing rate of 95%.

b. Refined Coaching, Marketing, and Incentive Measures to Boost the Energy of Promoting

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

- i. In order to improve the quality and quantity of the participation promotion cases, a budget was prepared to subsidize the pre-operating expenses of each sponsoring agency for the PPP cases. From 2003 to 2024, it subsidized 650 pre-operating cases of promotion and participation by various agencies, with a subsidy amount of approximately NT\$740 million. A total of 189 contracts were signed, and the amount of private investment introduced was about NT\$92.4 billion; the cost-benefit ratio of the subsidy exceeded 124 times.
- ii. Assisted in the review of the PPP cases that were subsidized for their pre-operating expenses, held inspection meetings from time to time to track the status of the case, and assisted in clarifying relevant doubts, so as to improve the quality of pre-operations and increase the success rate of investment promotion. In 2024, there were 51 pre-subsidy assignments, with a total of 46 attending review meetings or provision of written opinions.

(2) Strengthened investment promotion and matching marketing

- i. On July 23, 2024, an investment promotion conference was held, releasing investment opportunities of about NT\$132.6 billion, with more than 500 people attending the grand event.
- ii. The “PPP Investment Map Network – iMAP” was established online, providing bilingual services.
- iii. Completed two themed business opportunity symposiums to accelerate business matching and increased the success rate of investment promotion.

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

In 2024, the five central ministries received a total of NT\$15.1 million in incentive rewards; the 17 local government agencies received a total reward of NT\$290 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 29, 2024, the 22nd Golden Thumb Awards Ceremony was held in the Head Office of Hua Nan Bank. In total, 15 cases were selected for the 22nd Golden Thumb Award, with Secretary-General Kung Ming-hsin of the Executive Yuan presenting the awards.

c. Optimized Supervision and Assessment Operations, and Established a Contract Performance Dispute Mediation Mechanism

- (1) Handled supervision and co-handling cases, and assisted in resolving performance disputes in four ongoing contract performance cases in 2024.
- (2) On April 16, 2024, the MOF promulgated the “2024 Assessment Plan for PPP Projects,” and 22 local governments assessments were completed. The results were announced on November 25, 2024. Fourteen County (City) Governments had assessment results of Grade A or above.
- (3) Established the Contract Performance Dispute Mediation Committee for Cases Concerning Promotion of Private Participation in Infrastructure Projects, and implemented the contract performance dispute mediation mechanism.

On May 11, 2023, in accordance with the provisions of Articles 48-1 and 48-2 of the Act for Promotion of Private Participation in Infrastructure Projects, the MOF issued the Regulations Governing the Organization of the Contract Performance Dispute Mediation Committee for Cases Concerning Promotion of Private Participation in Infrastructure Projects, the Regulations Governing Mediation of Contract Performance Disputes for Cases Concerning Promotion of Private Participation in Infrastructure Projects, Regulations Governing the Collection of Fees for Mediation of Contract Performance Disputes for Cases Concerning Promotion of Private Participation in Infrastructure, and officially accepted applications from July 1, 2023. The first Contract Performance Dispute Mediation Committee for Contract Performance Disputes in Participation Promotion Cases was established on that day. Hsieh Ling-Yuan, Administrative Deputy Minister, served as the convener, and Chang Su Chen, Director General, Department for the Promotion of Private Participation, served as the deputy convener. There were 25 members in total. There were thirteen applications in 2024.

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，主要工作為印信之典守、部令之發布、文件之收發、繕校、歲出、入款項之出納、公產公物之保管、庶務之管理、檔案之點收、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、監察院間相關業務協調聯繫。

1. Organizational Responsibilities

The Secretariat has one Director General, one Deputy Director General, and two Senior Executive officers, and is divided into five sections. The main tasks of the Secretariat include custody and use of government seals; issuance of Ministry orders; receiving, issuing, typing, and proofreading documents; processing annual payments and income related cashier duties; management of public property and general affairs; checking, management, classification, cataloging, preservation, and disposition of archives; response to public opinions and contact with the media; management of official social networking sites; and coordination of matters related to the Legislative Yuan and the Control 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，並實地訪查3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113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113年10月至11月赴7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，113年查核42件，查核結果甲等30件，乙等12件。

- (2) 經管中興新村宿（眷）舍 60 戶，收回 4 戶占用戶，並辦理 2 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 112 年綠色採購經評定達成率為 99.34%，評核成績為優等。
- (5) 113 年採購案件金額 15 萬元以上計 48 件，總決標金額 8,436 萬 3,292 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) 本部歸檔公文經點收編目等程序，完成建檔及上架作業，113 年度計建檔約 4.1 萬件；紙本檔案掃描約 16.3 萬頁；調閱影像約 5.4 萬件；調閱檔案原件約 3.2 千件；辦理機密等級檢討約 2 千件。
- (2) 本部已屆保存年限檔案經國家發展委員會檔案管理局（下稱檔案局）核復同意銷毀約 3.8 萬件；審查本部所屬檔案銷毀目錄函送檔案局審定，計 461 機關次。
- (3) 依據「財政部所屬機關及機構檔案管理考評要點」，輔導所屬辦理分級考評，追蹤執行進度及缺失改善情形，113 年考評 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）之目標。
- (4) 遴薦財政人員訓練所檔案管理人員參加機關績優檔案管理人員金質獎評選，並獲得獎項肯定。

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。113 年度辦理記者會 145 場次，發布中英文新聞稿 1,642 則。

6. 官方網路社群經營

運用本部 Facebook 粉絲專頁及 LINE 官方帳號等社群媒體，宣達行政院重大政策，強化財政政策宣導，即時傳達與民衆權益相關資訊，達成政策溝通及提升民

眾參與。113 年底粉絲數 158,347 人；LINE 好友數 82,683 人；Instagram 粉絲數 7,364 人。

7. 國會聯繫

(1) 立法院部分

- ①立法院第 11 屆第 1 會期及第 2 會期期間，本部法案通過 10 案。
- ②113 年度追蹤列管立法委員書面專案質詢 11 件（國庫類 3 件，賦稅類 2 件，關務類 2 件，國產類 4 件）；行政院長立法院答詢承諾事項 9 件；部長承諾事項 191 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：113 年度辦理 1,888 件（國庫類 225 件，賦稅類 214 件，訴願類 12 件，關務類 219 件，國產類 1,192 件，其他 26 件）。

(2) 監察院部分

113 年度辦理監察委員巡察協調聯繫案件 1 件。

2. Major Achievements in 2024

a. Improve the Quality of Document Process Management of Subordinate Agencies

The authorization of subordinate agencies to handle departmental drafts and issue documents with their own seals is listed on a monthly basis, and the Secretariat paid on-site visits to three subordinate agencies. The goal is to actively improve the quality of document processing by subordinate agencies that handle departmental drafts and issue documents with their own seals, while taking into account administrative efficiency and simplifying the document processing process.

b. On-site Inspection of the Management of State-Owned Public Assets, Dormitories, Public Facilities, and Cashier Operations

An inspection team was set up to conduct an audit of the management of state-owned public property, dormitories, public facilities, and cashier affairs in 2024. The team conducted on-site inspections of seven affiliated agencies from October to November, 2024. After compiling the deficiencies and recommendations of the agencies that were inspected, a letter was issued requesting that the improvements made to address these deficiencies be reported to the Ministry for record-keeping. Additionally, the results of the random inspection of public facilities management and usage were uploaded to the

‘Public Facilities Effective Management and Usage System’ established by the Public Construction Commission of the Executive Yuan on the cloud platform.

c. General Affairs Management

- (1) Handling the audit of the headquarters and subordinate projects; 42 cases were audited throughout the year, with 30 cases of audit results of class A and 12 cases of class B.
- (2) A total of 60 households in Zhongxing New Village were under management, four households and occupied users were recovered, and two inspections to verify fact of inhabitation and one dormitory inspection were conducted.
- (3) The training for disaster prevention, fire prevention, and first aid was conducted, thereby improving the disaster prevention and rescue system and the responsiveness of personnel.
- (4) Environmentally friendly measures in the office were promoted, and in 2023, it was announced that the MOF achieved a compliance rate of 99.34% in the green procurement assessment and an evaluation score of excellent.
- (5) There were 48 procurement cases with a total amount of more than NT\$150 thousand, with a total bid finalization amount of NT\$84,363,292, and the announcement of bidding and bid decision information were published on the Government e-Procurement System.

d. Archive Management

- (1) The collection and cataloging procedures of official documents have been undertaken, and the archiving and listing operations have been completed. In 2024, a total of about 41,000 official documents were archived; about 163,000 pages of archives were scanned; about 54,000 image archives were accessed; about 3,200 originals were accessed; about 2,000 confidentiality level reviews were handled.
- (2) Upon approval by National Archives Administration, National Development Council (hereinafter referred to as the National Archives Administration), 38,000 pieces of archives that have exceeded their storage period were destroyed. The catalogue of archives set to be destroyed that belong to organizations under the MOF was sent to the National Archives Administration for examination and approval, totaling 461 times.
- (3) According to the Evaluation Directions for Archives Management of Agencies and Institutions Affiliated to the MOF, supervising subordinate agencies (institutions) implemented graded evaluations, tracking execution progress, and monitoring the improvement of deficiencies. A total of 14 subordinate agencies (institutions) were

evaluated in 2024, achieving the goal of evaluating at least ten subordinate agencies (institutions) annually within the on-site evaluation cycle.

- (4) An archivist from the Training Institute was nominated for the Outstanding Records Manager Award, and received the award.

e. Press Liaison

- (1) Addressed major public opinions on behalf of the Executive Yuan and the MOF

The Secretariat handled daily reporting and operation works for addressing public opinions on fiscal issues, promptly responded to misinformation or disinformation cases with respect to fiscal affairs that caused concern to the external parties, and maintained the good image of the MOF by holding press conferences and issuing press releases.

- (2) Maintained positive interactions with media reporters

To strengthen communication with media reporters and explain major fiscal policies or measures, press conferences were hosted by the Minister or Deputy Minister at suitable times, and regular press conferences were held by relevant business administrations. Visits to relevant fiscal facilities by reporters were conducted to help highlight good governance performance and achievements of public services. In 2024, 145 press conferences were held and 1,642 Chinese and English press releases were issued.

f. Official Social Networking Site Management

The official account of the MOF on Facebook and LINE was used to advocate important policies of Executive Yuan, strengthen publicity of fiscal policies, and communicate real-time information related to the public to achieve policy communication with the public and enhance public participation. As of the end of 2024, there were 158,347 Facebook followers, 82,683 LINE friends and 7,364 Instagram followers.

g. Congressional Liaison

- (1) Liaison with the Legislative Yuan

- i. During the 1st and 2nd sessions of the 11th Legislative Yuan, 10 bills of the MOF were passed.
- ii. The MOF conducted the following in 2024: 11 written project inquiries by legislators (three in the national treasury category, two in the tax category, two in the customs category, and four in the national property category), nine cases of the Premier of the Executive Yuan's responses and commitments to the Legislative Yuan, and 191 cases of the MOF's commitments.

iii. Appropriate personnel representatives were appointed to attend public hearings and coordination meetings of the Legislative Yuan related to the affairs of the MOF.

iv. The following cases entrusted by legislators were dealt with in 2024: 1,888 cases (225 cases of the national treasury, 214 cases of taxation, 12 cases of appeal, 219 cases of customs affairs, 1,192 cases of national property, and 26 cases related to other issues).

(2) Liaison with the Control Yuan

In 2024, one case of coordination and contact of the circuit supervision of the members of the Control Yuan was handled.

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 Responsibilities

The Department of Personnel has one Director General, one Deputy Director General, one Senior Executive Officer, and there are three sections under it – namely the Organization and Manpower Section, Training and Employment Section, and Remuneration and Welfare Section. The Department is mainly responsible for overseeing matters related to the human resource management at the MOF and its subordinate administrations and public enterprises, including organization establishment, personnel quota management, appointment and transfer, 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, etc.

(二) 一年來重要業務概況

1. 本部及所屬機關員額評鑑

為瞭解機關人力之工作狀況及員額配置合理性，機關應每 2 年辦理所屬機關員額評鑑，本部於 113 年 3 月及 5 月分別完成本部員額評鑑自評報告及對所屬機關員額評鑑報告。

2. 行政機關組設業務調整

為因應業務需求，衡平各科管理幅度，本部秘書處調整庶務科部分業務及人力至出納科，出納科並更名為財產管理科；另為推動本部共用資料中心資訊資源整合運用、發展智慧永續營運，本部 113 年 12 月 2 日修正發布財政資訊中心處務規程，該中心資通營運組增設智慧營運科。

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 113 年 5 月 10 日函及 113 年 7 月 4 日函分別同意核增國有財產署員額及同意再延長關務署所屬各關約僱員額僱用期限。

4. 本部所屬事業機構員額評鑑

為瞭解事業機構人力之工作狀況及員額配置合理性，機關應每 4 年辦理所屬事業機構員額評鑑，本部於 113 年 12 月完成各事業機構員額評鑑報告。

5. 事業機構組織規章核定備查

督導各機構組織配合業務需要之合理調整，以維持其業務經營彈性，提升競爭力，113 年計備查臺灣銀行股份有限公司及臺灣土地銀行股份有限公司 2 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，113 年調任成功比率達 72.60%。

7. 修正本部公務人員陞任評分標準表

公務人員陞遷法部分條文於 112 年 5 月 17 日修正，公務人員陞遷依功績原則，並依行政院於 112 年 9 月 16 日修正「行政院及所屬各級政府機關公立學校公務人員陞任評分標準表」規定，修訂「財政部公務人員陞任評分標準表」，並自 113 年 4 月 1 日生效。

8. 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，113 年核定 95 名財政優秀人員及 28 名本部模範公務人員。

9. 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。

10. 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 113 年獲獎創意提案電子書並置於本部網站，俾利知識分享。

11. 實施績效評核

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

12. 辦理各項文康活動

擴大辦理員工親子戶外活動，補助 10 個各類社團活動經費及加強輔導作為，以健全社團運作，提供同仁多元活動項目。

13. 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。

14. 辦理退休、撫卹、資遣

- (1) 辦理本部暨所屬機關（構）屆齡退休者 472 人、無命令退休者、自願退休者 667 人，合計辦理退休者 1,139 人。
- (2) 辦理資遣案件 7 件。
- (3) 辦理撫卹案件 16 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 4 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之月退休金、年節慰問金、年節照護金等照護事項。

2. Major Achievements in 2024

a. Evaluation of the Personnel Headcount of the Headquarters and its Subordinate Agencies

In order to understand the working conditions of the agency's workforce and the reasonableness of the total personnel headcount, agencies shall conduct an evaluation of the headcount of their subordinate agencies every two years. The MOF completed the self-evaluation report of its headquarters' headcount and the evaluation report of the headcount of its subordinate agencies in March and May of 2024, respectively.

b. Adjustment of Organizational Structure and Business Operations of Administrative Agencies

In response to business needs and to balance the management scope, the Secretariat of the MOF has reallocated some of the administrative duties and personnel from the General Affairs Section to the Cashier Section, which has been renamed the Property Management Section. Additionally, to promote the integration and utilization of information resources at the Ministry's Shared Data Center and develop smart and sustainable operations, the Ministry amended and issued the Regulations Governing the Administrative Affairs of Fiscal Information Agency on December 2, 2024. As part of this adjustment, the

Information and Communications Division of the agency has established a new Smart Operations Section.

c. Increase in Personnel Headcount and Extension of Employment Term for Contract Workers in Subordinate Agencies

In response to the operational needs of its subordinate agencies, the MOF, with approval from the Executive Yuan, received consent through letters dated May 10, 2024, and July 4, 2024, respectively, to increase the personnel headcount of the National Property Administration and to extend the employment term of contract workers at various customs offices under Customs Administration.

d. Conduct the Evaluation of the Personnel Headcount

In order to analyze agencies' work performance of its manpower and the reasonableness of the total personnel, the superior agency shall conduct an evaluation of the personnel headcount of its subordinate institutions once every four years. The MOF completed the evaluation of its subordinate institutions in December 2024.

e. Approval of the Articles of Association of Public Institutions

To ensure that subordinate enterprises under the supervision of the MOF are able to make suitable adjustments according to business needs, maintain operational flexibility, and enhance their competitiveness, revisions were made to the Articles of Associations of the Bank of Taiwan and Land Bank of Taiwan.

f. Help Employees of the MOF and Its Subsidiaries Balance Family and Work Needs

According to the "Directions for the MOF and Its Subsidiaries for 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 began in 2016. Moreover, the annual success rate was 72.60% in 2024.

g. Revised Promotion Evaluation Criteria for Civil Servants of the Ministry of Finance

Certain provisions of the Civil Service Promotion Act were amended on May 17, 2023. Civil service promotions shall be based on the principle of merit. In accordance with the revised Promotion Evaluation Criteria for Civil Servants of the Executive Yuan and Its Subordinate Government Agencies and Public Schools, which was amended by the Executive Yuan on September 16, 2023, the Promotion Evaluation Criteria for Civil Servants of the Ministry of Finance has been revised and took effect on April 1, 2024.

h. Award Outstanding Employees

In order to boost the morale of employees, 95 outstanding financial staff members and 28 model civil servants were selected and awarded in 2024, based on the Working Guidelines for Selection of Outstanding Financial Employees and Working Guidelines of the MOF for Commendation of Model Civil Servants.

i. Strengthen Talent Cultivation

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

j. Encourage Creative Ideas

- (1) In order to stimulate innovative ideas of employees, creative proposals were awarded after the review based on the Implementation Plan of the MOF for Creative Proposals.
- (2) Award-winning proposals in 2024 were compiled into an e-book and placed on the website of the MOF so as to share knowledge.

k. Performance Review

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

l. Offer Diversified Cultural and Leisure Activities for Employees

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

m. Employee Welfare

- (1) According to the Guidelines Governing the Payment of Remuneration to Military Civil Servants, and Teachers, and regulations related to emergency loans for civil servants and teachers, benefits and allowance were offered to employees of the MOF.
- (2) According to the Civil Servant and Teacher Insurance Act and related legislation, insurance is offered to employees of the MOF; and national health insurance is offered to employees of the MOF, as well as to retired civil servants and their family members.

n. Handling Retirement, Pension and Severance

- (1) The MOF and its subordinate agencies (institutions) handled 472 age-limited retirements, zero compulsory retirement, and 667 voluntary retirements, for a total of 1,139 retirements.
- (2) Seven layoff cases were handled.

- (3) A total of 16 pension cases were handled.
- (4) Regarding pensions for the New Year's Day Care Fund for persons with financial difficulties, a total of four person-times were conducted at the MOF (including the former Department of Finance of the Taiwan Provincial Government) and its subordinate agencies.
- (5) Continued to handle the monthly pensions of retired personnel of the former China P&C Insurance Company, the former China Farmers Bank, the former Bank of Communications, the Central Reinsurance Company, the Cooperative Treasury Bank and the seven former provincial institutions who retired before privatization, as well as their New Year's condolences, New Year's care money, and other care 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. Organizational Responsibilities

The Department of Civil Service Ethics, led by one Director General, one Deputy Director General, with two sections set up for handling affairs, is responsible for the promotion of government ethics matters of the MOF, supervising government ethics matters of the subordinate government ethics institutions (including 15 first-level organization employee ethics units and 39 second-level organization 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 113 年廉政會報

113 年 3 月 27 日召開 113 年廉政會報，由部長主持，計有會報委員（含外聘委員 3 人）、部屬公營事業機構首長等 33 人與會。本次會議由本部政風處及臺灣銀行股份有限公司提出專題報告，另決議通過 2 項討論提案。

2. 推動客製化「新進人員廉潔意識養成教育」專案

統籌規劃廉政課程，113 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 24 場次，參與人數計 866 人次；對機關同仁辦理廉潔意識養成教育訓練計 201 場次、參與人數計 1 萬 3,111 人次。

3. 推動系列性社會參與活動

113 年結合所屬機關（構）共同舉辦企業誠信宣導活動 42 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 705 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 113 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. 持續辦理「績優採購人員」選拔表揚

依據「財政部績優採購人員選拔表揚實施要點」辦理 113 年績優採購人員選拔活動，遴選 10 名績優採購人員，由部長公開表揚。

6. 續辦「廉政服務指標問卷調查」

113 年度持續對部屬機關（構）內部同仁（有效問卷 9, 233 份）與往來業者（有效問卷 2, 952 份）辦理廉政服務指標問卷調查。

7. 持續推動採購缺失導正成效考評機制

結合採購稽核小組持續推動採購缺失導正機制，113 年度通案列管各機關（構）缺失導正項目 46 項次。

8. 落實財產申報陽光法制之執行

113 年度督同部屬政風機構抽選應辦理財產申報實質審核 303 名，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 165 場次，共 4,964 人次參加。

9. 針對重點業務執行稽核清查

113 年度督導部屬政風機構辦理專案清查 7 案、專案稽核 14 案，就發掘缺失研提建議供機關參考，發揮政風機構之預警及防弊功能。

10. 推動行政肅貪責任檢討與防弊處置

113 年度行政懲處計 19 案 50 人；即時防弊處置方面，經告誡導正計 4 案 28 人、輔導考核計 2 案 2 人、無調整職務者、勸令退職 3 案 3 人。

11. 依法查處貪瀆不法案件

部屬各機關（構）員工近 1 年內，因觸犯刑責經提起公訴者 3 案 8 人，其中無涉貪瀆不法者，均屬一般刑責者。

12. 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

113 年執行成果為蒐報食安違常情資計 4 件、會同食安稽查計 72 件。另辦理「臺灣菸酒股份有限公司委外代工食品專案稽核」，加強代工廠之食品安全衛生。

2. Major Achievements in 2024

a. Convening 2024 Integrity Report Meeting

On March 27, 2024, the 2024 Integrity Report Meeting was convened, chaired by the Minister, with 33 participants including three external members and heads of public institutions under the MOF. At this meeting, The Department of Civil Service Ethics and the Bank of Taiwan presented special reports, and resolutions of two discussion proposals were passed.

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

The Department was responsible for the overall planning of integrity courses. In 2024, subordinate agencies (institutions) conducted a total of 24 sessions of training and

publicity activities on integrity awareness for personnel newly on board, with a total of 866 participants; a total of 201 sessions of cultivation education and training in integrity awareness were held for personnel of the agencies, with a total of 13,111 participants.

c. Promoting a Series of Social Engagement Activities

In 2024, the Department, together with the subordinate agencies (institutions) of the MOF, conducted a total of 42 sessions of integrity advocacy campaign for enterprises, affirmed the commitments from both government and enterprises to work together in fulfillment of legal compliance and corporate integrity, and established a win-win situation of sustainable development for our nation and industries. In addition, 705 diverse sessions were held on integrity education, ensuring that the principles of integrity and honesty were deeply held and widespread.

d. Continue to Hold the Selection and Commendation of “Integrity Models”

The activity of selecting 2024 “Integrity Models” was held in accordance with the MOF Enforcement Guidelines for Commending and Rewarding Integrity Models, where 16 integrity models were selected and publicly praised by the Minister.

e. Continue to Hold the Selection and Commendation of “Excellent Procurement Personnel”

The activity of selecting 2024 “Excellent Procurement Personnel” was held in accordance with the MOF Enforcement Guidelines for Selection and Rewarding Procurement Personnel, where 10 excellent procurement personnel were selected and publicly praised by the Minister.

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

In 2024, the “Questionnaire Survey for Indicators of Integrity Services” was conducted among internal staff (resulting in 9,233 valid questionnaires) and related businesses (resulting in 2,952 valid questionnaires) of subordinate agencies (institutions).

g. Continue to Promote the Mechanism for Correcting Procurement Deficiencies and Evaluating Effectiveness

The mechanism for correcting procurement deficiencies was continuously promoted with the joint effort of the Procurement Audit Team. A total of 46 items of procurement deficiencies were corrected in 2024, which were tracked under various projects by various agencies (institutions).

h. Implementing the Sunshine Legal System for Property Declaration

In 2024, along with the subordinate ethics institutions under supervision, 303 staff were

selected for a substantive review of the property declaration, and 32 staff were selected for the comparative review of the property declaration in the previous and current years. In addition, 4,964 staff attended 165 sessions of lectures for public servants on property declaration and the Act on Recusal of Public Servants Due to Conflicts of Interest.

i. Performing Audits and Inspections of Key Businesses

In 2024, subordinate ethics institutions were supervised in handling seven inspection projects and 14 auditing projects, where deficiencies uncovered were studied and suggestions were provided to institutions for reference, so as to give full play to the functions of early-warning and fraud prevention of the ethics institutions.

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

In 2024, 50 people were involved in 19 cases of administrative discipline. In terms of timely malpractice prevention, 28 people in four cases were admonished and corrected, two people in two cases were counseled and assessed, no one was reassigned, and three people in three cases were dismissed.

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

In the past year, among employees of various subordinate agencies (institutions), eight people involved in three cases were prosecuted due to criminal violations. There were no incidents of corruption or malfeasance; all cases were classified as general criminal offenses.

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

In 2024, achievements in controlling alcohol and food safety included four cases of food safety violations and 72 cases of joint inspections of food safety. In addition, the “Auditing Project on Processed Foods Outsourced by Taiwan Tobacco and Liquor Corporation” was carried out to strengthen food safety and health at food processing factories.

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，兼辦本處及所屬會計人員人事業務、國家金融安定基金會會計事務處理等工作項目。

1. Organization Responsibilities

The Department of Accounting has one Director General, one Deputy Director General, two Senior Executive Officers, and one Senior Auditor, and there are four sections under it. The Department is mainly responsible for the preparation and review of budgets, budget execution, revenue and expenditure control, the accounting affairs, reserve funds, financial reporting, and budget reserve of the MOF and its subordinates; review of annual budget, financial reporting, budget encumbrance and accounting systems of state-owned enterprises under the MOF; personnel administration of accounting of the MOF and its subordinates; 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 114 年度單位概算

①本部及所屬機關 114 年度歲出概算，合計編列 1,721 億 2,693 萬 6 千元，包含國債付息等依法律義務必須編列之重大支出 1,426 億 2,739 萬元，重要社會發展、科技發展及公共建設分年延續性計畫 60 億 2,126 萬 1 千元，與人事費等基本運作需求 234 億 7,828 萬 5 千元。

②本部及所屬機關 114 年度歲入概算，合計編列 2 兆 3,734 億 4,189 萬 9 千元，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 114 年度單位預算

本部及所屬機關 114 年度歲出預算額度，經行政院核定為 1,734 億 5,642 萬 7 千元；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 8,198 億 4,746 萬 3 千元，於 113 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 114 年度附屬單位預算

本部所屬國營事業 114 年度預算確實初核後，稅後淨利 265 億 9,386 萬 6 千元，購建固定資產 39 億 9,802 萬 9 千元，繳庫盈餘 54 億 5,192 萬 3 千元；嗣經行政院核定稅後淨利 279 億 832 萬 5 千元，購建固定資產 39 億 6,968 萬 9 千元，繳庫盈餘 80 億 3,832 萬 9 千元，於 113 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 113 年度預算之執行與檢討

本部及所屬機關 113 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 113 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 112 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 9 億 5,290 萬 1,062 元，並經行政院核定同意 9 億 3,555 萬 7,062 元轉入 113 年度繼續處理。

(2) 審核本部所屬國營事業 112 年度預算保留事項

核定保留轉入 113 年度繼續處理，包含購建固定資產 3 億 7,412 萬 7,854 元、固定資產變賣 4 億 4,931 萬 3,319 元、轉投資增加 100 億元、轉投資處分 2 億 5,184 萬 2,500 元及長期債務舉借 381 億元。

(3) 查核本部所屬機關 112 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 113.13%，歲出執行率 85.87%。

(4) 查核本部所屬國營事業及非營業特種基金 112 年度決算

112 年度決算，除擇選臺銀人壽保險股份有限公司、臺銀綜合證券股份有限公司辦理實地查核外，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（124 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（管理）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 113 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 113 年度單位決算。
- (2) 審計部查核本部及所屬機關（構）112 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

113 年度本部所屬機關（構）函請派員監辦採購案件 20 件。

5. 賡續強化本部内部控制機制

本部 112 年度内部控制建立及執行，透過自行評估及內部稽核等程序後，綜合判斷係屬有效，由部長與擔任内部控制及內部稽核業務召集人之次長，於 113 年 3 月 11 日共同簽署整體内部控制建立及執行有效之内部控制聲明書，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

113 年度共辦理 48 人職務出缺遞補作業、召開 11 次考績委員會會議審議 624 件獎懲案件，並舉辦 4 場次會計業務研習班，計 337 人參訓。

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 112 年度決算書，連同季報公告於本部網站。

2. Major Achievements in 2024

a. Careful Budget Preparation and Execution

- (1) Reviewing and compiling the 2025 annual unit budget estimates of the MOF and its subordinate agencies
 - i The 2025 annual budget estimate for expenditures of the MOF and its subordinate agencies was compiled at NT\$172.13 billion, including NT\$142.63 billion of major expenditures that must be compiled according to legal obligations such as interest payment on national debt; NT\$6.02 billion for major social development, technological development, and public infrastructure; and NT\$23.48 billion for basic operational needs such as personnel costs.

- ii The 2025 annual budget estimate for revenues of the MOF and its subordinate agencies was compiled at NT\$2.37 trillion. Together with the above annual budget estimate for expenditures, it was formally sent to the Executive Yuan for deliberation.
- (2) **Compiling the 2025 annual unit budget of the MOF and its subordinate agencies**

The annual budget for expenditures of the MOF for the year 2025, totaling NT\$173.46 billion, was approved by the Executive Yuan. The annual budget for revenues was set at NT\$2.82 trillion according to the deliberation results of the Annual Programs and Budget Screening Council, and was sent to the Legislative Yuan for deliberation on August 31, 2024.
 - (3) **Auditing financial year 2025 budget of state-owned enterprises and nonprofit special funds of the central government under the MOF**

The MOF audited the budget of state-owned enterprises, which contains profit after tax of NT\$26.59 billion, fixed asset investment of NT\$4 billion, and turnover to the treasury of NT\$5.45 billion. After adjustment by the Executive Yuan, profit after tax and surplus turnover to the treasury increased to NT\$27.98 billion and NT\$8.04 billion, respectively, while fixed asset investment decreased to NT\$3.97 billion, and nonprofit special funds were sent to the Legislative Yuan for deliberation on August 31, 2024.
 - (4) **Implementation and review of the 2024 annual budget of the MOF and its subordinate agencies**

The 2024 annual budget of the MOF and its subordinate agencies shall be prepared and allocated according to the implementation progress of the original plans. It will be verified in accordance with relevant regulations and sent to DGBAS for approval, and implemented by subordinate agencies. Meanwhile, assistance is provided for each unit to use the funds rationally and effectively and improve financial efficiency. And for agencies that are behind schedule with budget execution, the Department provides timely guidance so as to improve the performance of budget execution.
 - (5) **Reviewing financial year 2024 budget implementation of state-owned enterprises**

The Department supervised the budget implementation and requested state-owned enterprises that showed a big discrepancy between budget amounts and actual amounts to review and improve to enhance the performance of budget execution.

b. Preparation and Assessment of Precise Final Accounts

- (1) **Handling the 2023 annual budget encumbrances of the MOF and its subordinate agencies**

The project fund of NT\$953 million was reviewed and retained for the plan to build the office buildings of the National Taxation Bureau of Kaohsiung, Occupational Safety and Health Administration of the Ministry of Labor, and their subordinate units, and NT\$936 million approved by the Executive Yuan was transferred to 2024 for continued processing.

(2) Auditing 2023 budget encumbrances of state-owned enterprises under the MOF

The approved budget encumbrances were transferred to 2024 for continued processing, including the construction of fixed assets of NT\$0.37 billion, sale of fixed assets of NT\$0.45 billion, reinvestment increase of NT\$10 billion, disposal of reinvestment of NT\$0.25 billion, and long-term debt of NT\$38.1 billion.

(3) Checking the 2023 annual final accounts of the subordinate agencies of the MOF, compiling the final accounts of the MOF

The final accounts of the MOF and its subordinate agencies and units have been prepared and verified. In the case of inappropriate content or errors, the Department shall notify the original compiling authority to make corrections and compile the final accounts of the MOF as scheduled. After the auditing results of the National Audit Office, the annual revenue achievement rate was 113.13%, and the annual expenditure execution rate was 85.87%.

(4) Checking the 2023 final account of state-owned enterprises and nonprofit special funds of the central government under the MOF

The Department selected BankTaiwan Life Insurance Co., Ltd and BankTaiwan SECURITIES Co., Ltd for on-site inspection of the 2023 final account and conducted document examination of other state-owned enterprises and nonprofit special funds. The audit results were sent to DGBAS, while state-owned enterprises and nonprofit special funds received a letter of (124) suggested improvements.

(5) A performance evaluation was conducted to review the efficiency of use and improve the management of the nonprofit special funds.

c. Compiling Resolutions or Important Audit Notices from External Auditing Agencies and the Implementation Status Provided by the Revelevant Agencies (Institutions).

(1) The Legislative Yuan deliberated the 2024 Annual Central Government General Budget and issued resolutions, ancillary resolutions, and handling matters. The issues listed above that were relevant to the MOF were combined into annual final accounts

by organizations under the MOF.

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

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

In 2024, subsidiary agencies under the MOF applied for supervision of 20 procurements cases.

e. Continue to Strengthen the MOF Internal Control Mechanism

Based on the assessment and auditing of the design and implementation of internal control in 2023, it was found that the establishment and implementation of the MOF internal control were effective. Therefore, on March 11, 2024, the MOF signed the Internal Control Declaration of 2023, which was published on the website.

f. Handle the MOF Distribution, Reward and Punishment Cases, Training of Accounting Talents

In 2024, there were 48 promotions and transfers of personnel. The performance evaluation committee convened 11 meetings to review 624 reward and punishment cases. Four accounting training courses were held, with a total of 337 participants.

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

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

h. Continue to Handle the Reporting and Disclosure of Financial Information of the National Financial Stabilization Fund

The quarterly reports were prepared and submitted to the Fund Management Committee for discussion, and the 2023 annual final accounts were compiled and announced together with the quarterly reports on the website of the MOF.

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. Organizational Responsibilities

The Department is staffed with one Director, one Deputy Director, one Senior Executive Officer, and three Sections. The main tasks include releasing import and export trade and tax revenue statistics; handling statistics on government revenue and expenditure, debt, promotion of private participation, customs affairs, and national property; compiling fiscal and taxation gender statistical indicators and annual reports; researching and clarifying Standard Industry Classification of Taxation; and maintaining trade and public finance statistics database.

(二) 一年來重要業務概況

1. 精進統計資訊發布，強化變動原因說明

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

2. 運用經濟合作暨發展組織（OECD）最新附加價值貿易（TiVA）資料，研析我國出口在全球價值鏈（GVC）地位之變化

鑑於近年保護主義與在地化生產興起，牽動全球供應鏈分工，為真實反映我國雙邊貿易情勢及瞭解我國在全球價值鏈定位，以 OECD 2023 年 11 月發布最新 TiVA 資料，分析我國出口附加價值含量比率、GVC 參與指數等指標，並與韓、中等經濟體 GVC 態樣變化進行比較，除顯現我國參與貿易活動對經濟貢獻，並提供觀察檢驗貿易活動之另一面向。

3. 廣續維護貿易、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之便利性

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，亦建置

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之服務，113年並增列房地合一稅及分配至長照基金等查詢項，以回應外界新興需求；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. 更新稅務行業標準分類查詢系統並建置英文版，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。另為更貼近使用者需求，持續優化查詢系統，明顯縮短查詢所需時間。此外，為應境外電商登記之需及落實雙語化，完成稅務行業子類計 1,600 項英語化，於 113 年 1 月正式上線。

5. 持續強化及增修貿易統計產製流程

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

6. 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「臺韓日中對東協 6 國出口概況」、「近年貨物稅徵收概況」及「臺韓日美對陸港貿易概況」3 篇專題，另完成「從 OECD 最新附加價值貿易統計透視我國出口內涵」及「全球數位服務貿易發展概況」2 篇專文。每月發布 2 則「財政統計通報」，113 年計完成「2023 年我出口值全球排名前進 1 名至第 16，進口值滑落 4 名至第 21」等 24 篇，備受媒體及各界關注與引用。

7. 編印「2023 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 113 年 6 月完成編印「2023 年財政統計年報」，完整呈現各業務之統計數據，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。

8. 彙編及分析 112 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之保障，計有 17 張統計表將新增「不利處境者」分類，預計 114 年編製完竣；目前本部 112 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 51 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。

9. 持續更新互動及靜態統計圖表，優化視覺呈現效果

因應 Chrome 瀏覽器不再支援 Java 程式，為使視覺化服務不中斷，於 111 年啟動圖表改版升級，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. Major Achievements in 2024

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

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

b. Analyze Changes of Taiwan's Position in the Global Value Chain Using the Latest OECD TiVA

The rise of protectionism and localized production has impacted the global supply chain. To accurately reflect Taiwan's bilateral trade situation and its position in the global value chain (GVC), the MOF utilizes the edition of Trade in Value Added (TiVA) indicators published by the Organization for Economic Cooperation and Development (OECD) in November 2023 to analyze Taiwan's ratio of value-added to gross exports and its GVC participation index, as well as to compare them with those of South Korea, China, and other economies. Furthermore, it shows how Taiwan's trade contributes to the economy and provides an alternative perspective for evaluating trade activities.

c. Continuously Maintain 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 also established the trade and public finance statistics databases, providing fast and convenient services to the public. In 2024, the House and

Land Transactions Income Tax and allocation to the long-term care services fund were added to address emerging demands. Furthermore, as the financial situation of local governments has received increasing attention from the public, the MOF has collected statistical data on revenue, expenditure, financing, and the actual amount of centrally-funded tax revenues for each local government. These data will continue to be published on the local public finance database.

d. Ongoing Update of Standard Industrial Classification of Taxation Inquiry System and Implementing English Version for Bilingual Support

The Department merged the “The Standard Industrial Classification of Taxation” with “the standards of income, the profit standard of the same trade concerned, and net profit margin of the expanding paper examinations of profit-seeking enterprises by industry” for browsing on a single webpage, essential for tax authorities and industry professionals. Additionally, to better meet user needs, the inquiry system has been optimized, significantly reducing query times. Moreover, to support cross-border electronic service registration and promote bilingualism, the English version of 1,600 tax industry subclasses was finalized and officially launched in January 2024.

e. Optimize Trade Data Compilation Process

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

f. Compile Statistical Analysis and the “Statistical Bulletin” on Public Finance, Taxation, and Trade to Strengthen Decision Making and to Increase Statistical Visibility

The Department compiled quarterly analysis of domestic and foreign economic changes, the “Economic, Trade and Tax Statistics Analysis”, and three major reports, namely “Taiwan, South Korea, Japan and Mainland China's export with ASEAN-6,” “Commodity tax collection,” and “Taiwan, South Korea, Japan and the United States trade with Mainland China and Hong Kong.” In addition, two analyses were concluded, including “Insights into Taiwan’s export composition based on the latest OECD value-added trade statistics,” and “Global trends in digital services trade.” The MOF issues “Financial Statistics Bulletins” twice a month, and released a total of 24 articles in 2024, including

“Taiwan’s exports value for 2023 ranked 16th in the world, an increase from 17th in 2022, while imports value ranked 21st in the world, a decrease from 17th in 2022,” which have attracted the attention and citations of the media.

g. Fully Present the Statistics of Public Finance Affairs in the Yearbook of Public Finance Statistics, Republic of China, 2023

The Department collected data on government revenues and expenditures, revenues and expenditures of treasury, debts, national property, customs, and private participation in infrastructure data, and published the 2023 Yearbook of Public Finance Statistics, Republic of China, in June 2024. In addition to printing the book, the e-book was also provided at the same time on the MOF website. The content of the yearbook fully presents the statistical data of various businesses, and includes summary analysis to facilitate public understanding of the latest financial situation and trends in Taiwan.

h. Compile and Analyze 2023 Gender Statistical Indicators

In line with the need to deepen gender equality, the Department continues to expand gender indicators. In addition to general indicators, 17 statistical tables will be updated to include a new classification for “disadvantaged groups” in alignment with the Executive Yuan’s initiatives to protect the rights of disadvantaged. These updates are expected to be completed by 2025. The compiled gender statistics for the MOF for the year 2023 include 51 tables of comprehensive income tax settlement and declaration, various types of comprehensive income tax income, the number of comprehensive income tax declarations for husband and wife separation, the number of people’s inheritance abandoned, the number of gifts and recipients, etc., with gender statistical analysis and trend analysis with concise and easy-to-understand statistical charts and essential explanations.

i. Continue to Update the Interactive Dashboards and Static Infographics to Optimize the Statistical Data Visualization

In response to Chrome permanently dropping Java Applet support, the upgraded statistical data visualization service was launched in 2022 to ensure uninterrupted visualization services. A total of 20 interactive dashboards were introduced to enhance web interactivity and align with the evolving trend of data visualization. Additionally, 42 static infographics including fiscal, trade, and gender statistics were created to facilitate the rapid comprehension of key trends. All charts are updated immediately with the release of the latest 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. Organizational Responsibilities

There is one Director General, one Deputy Director General, one Senior Executive Officer, and two Senior Secretaries in the Department of Legal Affairs, and there are five sections under it. The Department is mainly responsible for reviewing legal cases, sorting out and reviewing regulations, discussing and explaining legal issues of uncertainty, proposing appeal cases, and 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

113 年新收 1,259 件，辦結 1,276 件，待辦 313 件，陳述意見 95 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

113 年辦結 1,276 件，其中駁回 1,005 件，占辦結件數 78.76%；撤銷 21 件，占辦結件數 1.64%；其他 250 件，占辦結件數 19.60%。未提起行政訴訟 904 件，占辦結件數 70.85%。

(2) 法院裁判結果

113 年收到裁判書 211 件，其中判決駁回 195 件，占裁判件數 92.42%；判決撤銷 16 件，占裁判件數 7.58%。

3. 本部主管法規異動情形

113 年主管法規異動，法律共 6 筆，命令（含編制表）共 28 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

113 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 14 則提案。

2. Major Achievements in 2024

a. Summary of the Settlement of Appeal Cases

In 2024, the number of new cases was 1,259, with 1,276 completed cases and 313 pending cases. There were 95 cases in which opinions were expressed.

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

(1) Handling of appeal cases

In 2024, the number of completed cases was 1,276, with 1,005 dismissed cases accounting for 78.76% of completed cases, 21 revoked cases accounting for 1.64% of completed cases, and 250 other cases accounting for 19.60% of completed cases. A total of 904 cases resulted in no administrative litigation, accounting for 70.85% of completed cases.

(2) Administrative court decision

In 2024, the number of cases that received judgment was 211, with 195 dismissed cases accounting for 92.42% of judgments, and 16 revoked cases accounting for 7.58% of judgments.

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

In 2024, amended laws and regulations are as follows: a total of six laws, 28 orders (including preparation tables), and 60 administrative rules (including the first type and second type of administrative rules as defined by the Operation Directions for Computer Processing of National Laws and Regulations).

d. Taxpayer Rights Protection and Working Group on Business and Human Rights

In 2024, a total of four sessions of “Taxpayer Rights Protection Advisory Committee” were convened, and a total of two sessions of “Working Group on Business and Human Rights Committee” were convened, passing 14 resolutions.

柒、財政人員訓練業務

VII. Training Institute

一、組織職掌

依據「財政部財政人員訓練所組織規程」及「財政部財政人員訓練所辦事細則」，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. Organizational Responsibilities

According to the Organization Regulations of the Training Institute, Ministry of Finance and the Operational Regulations of the Training Institute, Ministry of Finance, the Training Institute, Ministry of Finance (MOFTI) has a Director General, who is in charge of all the MOFTI affairs, a Deputy Director General, a Senior Secretary, and a Senior Executive Officer. The MOFTI has three divisions, which are the Education Affairs Division, the Guidance Division, and the General Affairs Division, and also has a Personnel Officer and an Accounting and Statistics Officer. There are 29 statutory staff in the MOFTI, but the budgeted staff is only 27.

The MOFTI is responsible for the development and implementation of training programs for financial personnel from various agencies and units under the MOF, and financial personnel from all levels of local governments. The vision of the Institute is to enhance the quality of training and cultivate excellent financial talent, thus contributing to the development of the public finance workforce of the country.

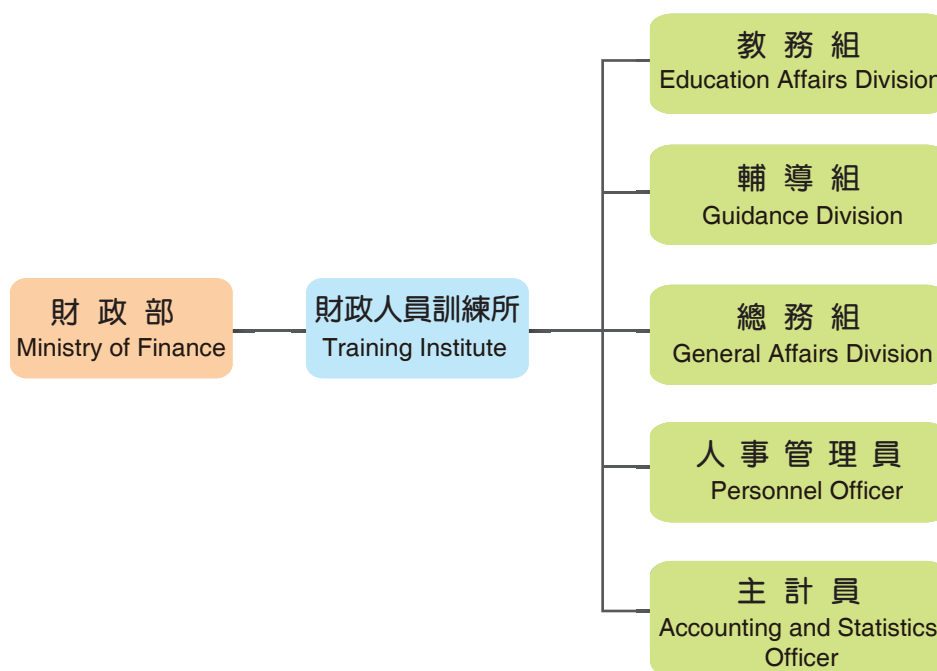


圖 21 財政人員訓練所組織系統圖
Chart 21 Organization of the Training Institute

二、重要業務統計 B. Statistics of Major Work

表 35 113 年度訓練成果統計表
Table 35 Training Performance in 2024

訓練類別 (Category)	班數 (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	68	3,375	24.76
關務專業訓練 Customs Training	44	2,136	15.67
財政專業訓練 Finance Training	52	2,899	21.26
法制訓練 Legal Training	31	1,493	10.95
國際及外語人才專業訓練 International and Multilingual Talent Cultivation Training	34	1,034	7.58
其他訓練 Other	42	2,696	19.78
合計 Total	271	13,633	100.00

表 36 訓練班次及人數統計表

Table 36 Number of Classes and Trainees from 2015 to 2024

年度 (CY)	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
班次 (Classes)	196	250	275	271	305	278	203	247	267	271
人次 (Trainees)	10,088	13,505	16,438	15,919	18,063	13,694	8,689	9,718	13,161	13,633

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 68 班次、關務專業訓練 44 班次及各項財政專業訓練 52 班次。
2. 製作 9 門 26 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. 辦辦法制專題研習班共 31 班次；並向法務部法官學院商借模擬法庭教室加強法庭演練課程。
4. 配合國家政策開辦多元課程，如性別平等、性騷擾防治、消費者保護及 AI 應用等。
5. 提升同仁採購效率及品質，辦理「採購專業人員訓練專班（基礎班）」2 班次及「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 40 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教授及荷蘭萊登國際稅務中心 Kees van Raad 教授，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「租稅協定－理論與個案研究」議題。
2. 舉辦「國際租稅研習班－解析全球最低稅負制」，邀請資誠聯合會計師事務所數位長暨全球稅務服務主持會計師曾博昇等 4 人，解析最新趨勢。
3. 舉辦「2024 國際財政研討會」，邀請政治大學財政系吳文傑教授及亞洲開發銀行資深公共管理經濟學家 Mr. James M. Webb，探討「大數據引領全球財政革新」及「因應全球快速變遷之財政管理」，分享國際改革與大數據整合經驗，提升我國財政效能。

4. 辦理「稅務資訊交換研習班」及「相互協議涉移轉訂價案件研習班」，提升同仁稅務稽徵能力，因應國際反避稅趨勢。
5. 配合推動雙語國家政策，辦理財政專業英語、關務英語、英文新聞稿撰寫、談判溝通、視訊會議、中英翻譯技巧之會話、寫作、簡報等相關外語訓練班次，提升同仁英語能力。

(三) 辦理各級財政同仁管理職能訓練課程

1. 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 113 年度人才培訓班—薦任第 9 職等（科長級以上）至簡任第 11 職等」。
3. 培訓優秀主管人才，辦理「主管人員研習班」、「初任薦任主管人員研習班」、「關務股長職務專業訓練班」。
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 113 年度公股事業機構高階人才培訓班」。

(四) 持續優化教學環境設備、推動節電措施及提升場地效能

1. 汰換教室、宿舍及國際會議廳老舊設備，提高教學及住宿品質。
2. 推行節能做法及觀念，落實節能改善措施。
3. 提供場地予本部暨所屬機關及其他公務機關使用，以提升場地利用及資源共享。

C. Major Achievements in 2024

1. Conducting Training Sessions Based on Major Policies to Reinforce Fiscal Professional Competencies

- a. Hosted 68 sessions for national tax and local tax expertise development, 44 sessions for customs affairs, and 52 sessions for various fiscal knowledge cultivation.
- b. Made 9 online fiscal courses totaling 26 hours, and uploaded them to the e-learning website.
- c. Held 31 legal training sessions, including the continuation of “Mock Trial” in the mock courtroom of the Academy for the Judiciary, Ministry of Justice.
- d. Provided a wide range of courses on subjects such as gender equality, sexual harassment prevention, consumer protection, and AI applications to tie in with national policy.
- e. Conducted two training courses for procurement professionals (basic training), and four

training courses regarding the Government Procurement Act and advanced auditing techniques, in order to improve procurement efficiency and quality.

2. Conducting Courses on International Taxation

- a. Held the 40th International Taxation Academy, inviting Prof. Edward Weite Hsieh from the College of Business and Economics, California State University, Los Angeles, and Prof. Kees van Raad from the Leiden International Tax Center in the Netherlands to lead foreign and domestic participants in discussions on the topics “Economic and Fiscal Challenges in the Fast-Changing World” and “Tax treaties -- theory and case studies.”
- b. Held the “Seminar for International Taxation -- Unpacking the Global Minimum Tax Regime,” inviting Mr. Paulson Tseng, the chief digital officer and the lead partner of the international tax of PwC Taiwan, to lead a team giving lectures in English on the latest trends.
- c. Held the “2024 International Public Finance Seminar,” inviting Prof. Wen-Chieh Wu from the Department of Public Finance, National Chengchi University, and Mr. James M. Webb, Senior Public Management Economist at the Asian Development Bank, to explore “Big Data Leading Global Fiscal Innovation” and “Public Financial Management in a Changing World,” sharing international reform experiences and big data integration to enhance Taiwan’s fiscal efficiency.
- d. Held “Program for the exchange of tax information” and “Case studies seminar: Mutual agreement procedures involved with transfer pricing” to enhance tax inspection ability in response to the trend of anti-tax avoidance.
- e. In line with the national policy to promote bilingualism, various foreign language training courses have been conducted, including financial and taxation English, customs English, English press release writing, negotiation and communication skills, video conferencing, and Chinese-English translation techniques in conversation, writing, and presentations, to enhance the English proficiency of colleagues in the MOF and its subordinate agencies.

3. Providing Management and Supervisory Training Courses at All Levels

- a. Hosted different seminars for the heads, the deputy heads, and the chiefs of staff of the MOF and its subordinate agencies to enhance their cross-functional communication skills.
- b. Held the 2024 talent cultivation course 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, and professional courses for the sub-division chiefs of the National Taxation Bureaus and Customs, to improve the capacity of management.
 - d. Held the 2024 training and development program for high-ranking staff of government-owned business to enhance the leadership skills and macro vision of senior managers.

4. Continuing to Optimize Teaching Equipment, Implement Power-Saving Measures, and Improve the Use Efficiency of Venues and Resources

- a. Replaced the old equipment in classrooms, dormitories, and the international conference hall, improving the quality of teaching and accommodation.
- b. Promoted energy-saving practices and concepts and implement energy-saving improvement measures.
- c. Provided the venue for the MOF and its subordinate agencies and other public agencies, enhancing the value-added use of the venue and achieving resource sharing.

捌、部屬事業機構業務

VIII. Financial and Other Institutions

一、臺灣金融控股股份有限公司暨轄下子公司

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

(一) 臺灣金融控股股份有限公司

1. 組織職掌

臺灣金融控股股份有限公司（下稱臺灣金控）百分之百持股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，臺灣銀行另於102年轉投資設立臺銀綜合保險經紀人股份有限公司（下稱臺銀保經）。集團業務涵蓋銀行、壽險、證券及保險經紀領域，國內服務據點逾180個、海外據點（含支行及代表人辦事處）23個（臺灣銀行113年6月於日本設立福岡代表人辦事處），員工人數8千多人。

1. Taiwan Financial Holding Co., Ltd.

a. Organizational Responsibilities

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). In 2013, BOT established BankTaiwan Insurance Brokers Co., Ltd. (BTIB) as its subsidiary. The group's operations cover banking, life insurance, securities, and insurance brokerage businesses. TFH has more than 180 service locations across Taiwan and 23 locations overseas (including sub-branches and representative offices). The newest addition to the TFH overseas business network is a representative office that BOT set up in Fukuoka, Japan, in June 2024. These service locations employ over 8,000 persons.

2. 一年來重要業務概況

(1) 優化營運管理，提升經營績效

113年度合併稅前淨利327億元，較112年度成長19.82%，倘加計如負擔軍公教優存利息等政策因素之影響數97.63億元，稅前淨利為424.63億元，績效再創歷年新高。

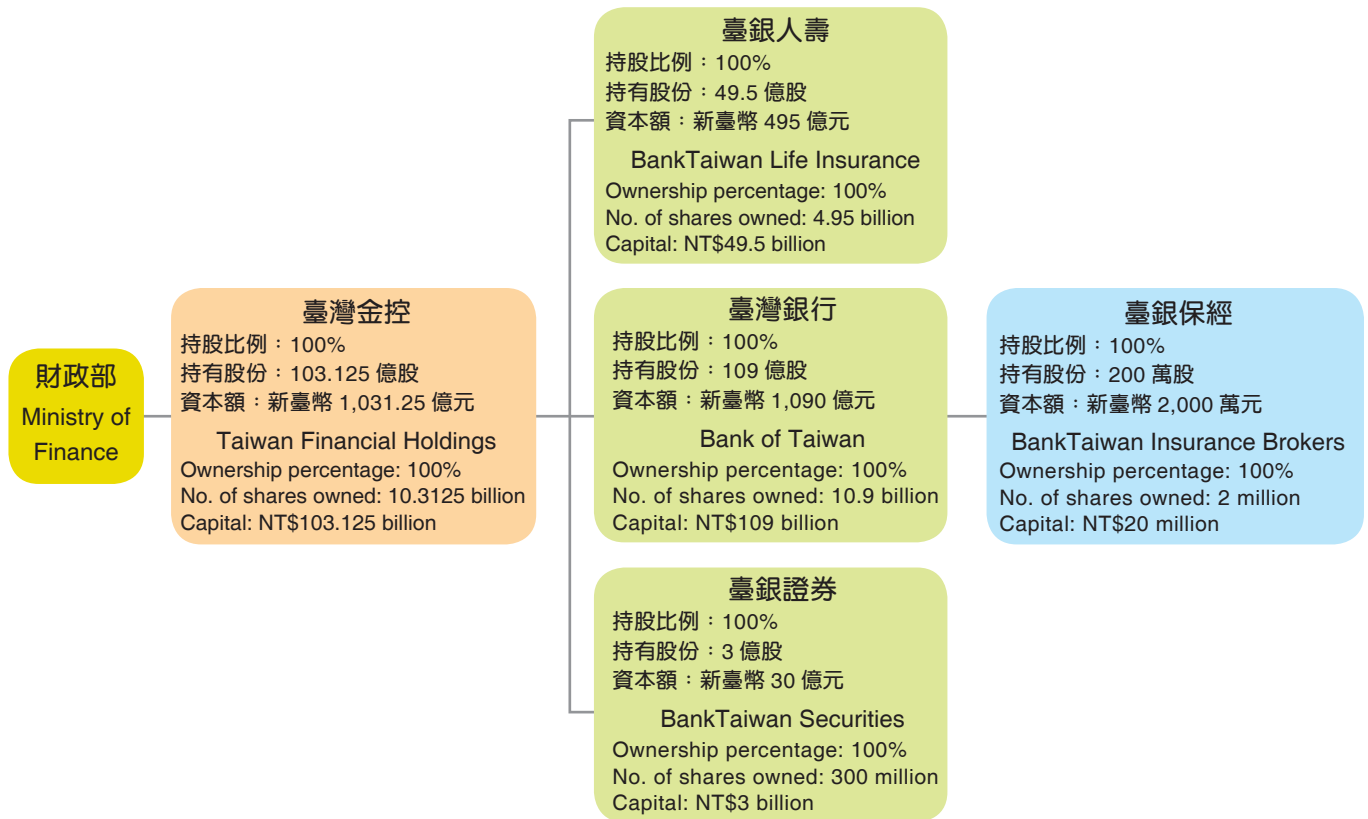


圖 22 臺灣金控組織關係

Chart 22 Structure of Taiwan Financial Holdings

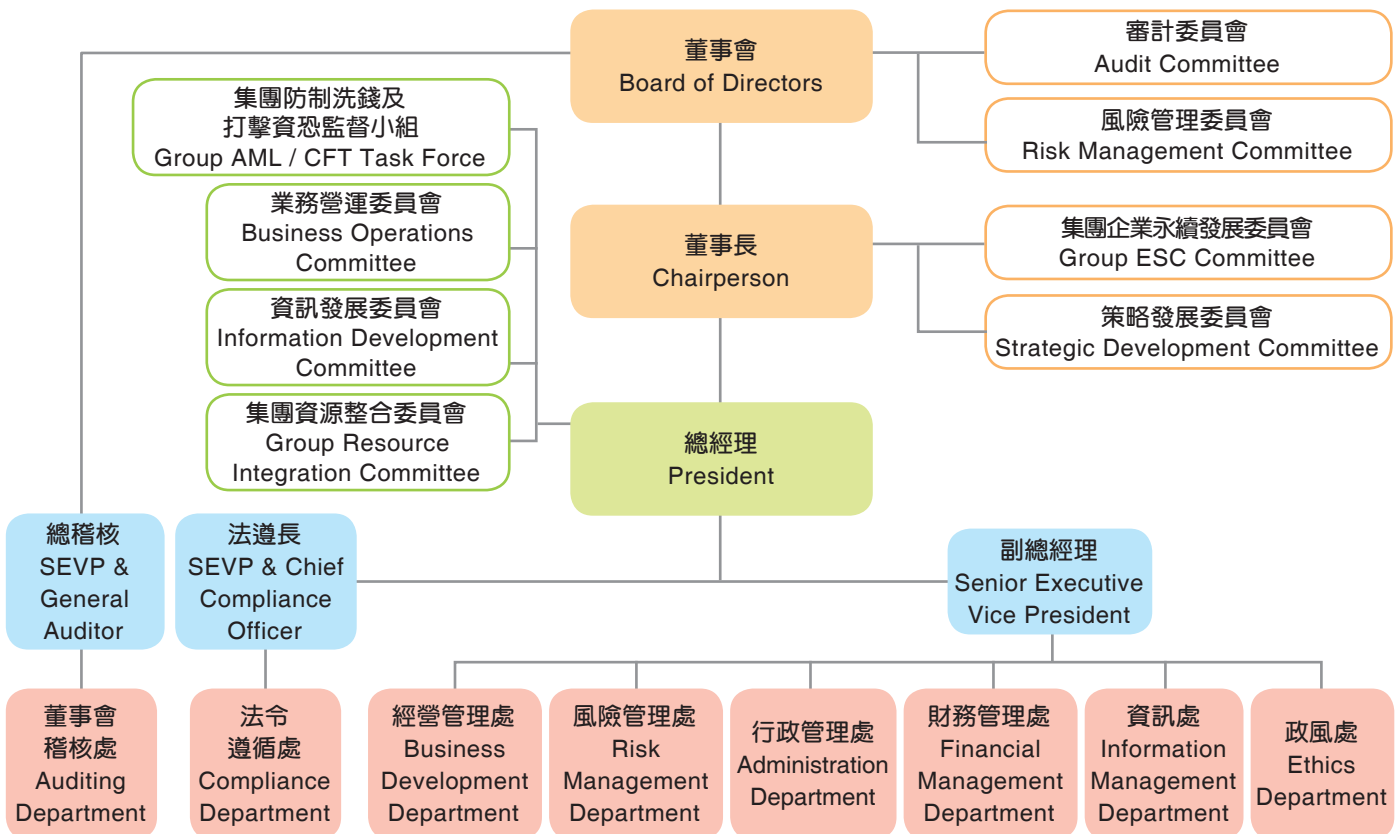


圖 23 臺灣金控組織系統

Chart 23 Organization of Taiwan Financial Holdings

(2) 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，113 年度完成自身營運及投融資業務碳盤查作業，建立減碳治理架構，初步完成減碳目標設定及行動計畫相關規劃，並導入內部碳定價機制，將持續完善 SBT 專案規劃，致力達成環境、社會及公司治理（ESG）之永續金融目標。

(3) 完善風險管理，提升資本效率

精進整合性風險管理機制，落實相關管控措施，促進資本有效配置及強化資本適足性，完善氣候變遷風險管理機制，深化各項管理作為，提升因應氣候變遷風險之韌性，穩健經營體質。

(4) 強化資安韌性，落實內控法遵

建立資安合作及相互支援機制，提升資安情資共享及應變合作能力，強化整體資安韌性；建立完善法遵制度架構，強化全體員工重視法遵與防制洗錢及打擊資恐之文化，透過自評、教育訓練、完善內部作業規章或機制及日常監督管理，降低法遵風險，維持有效內部控制制度運作，提升公司治理及經營管理效能。

(5) 推廣多元公益，善盡社會責任

賡續辦理臺灣銀行藝術祭與經濟金融論文獎甄選，支持國內體育賽事、贊助弱勢家庭學生獎學金、捐助弱勢族群照護機構提升環境品質，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. Major Achievements in 2024

(1) Optimized Operations Management, Improved Business Performance

In total, 2024 consolidated income before tax came to NT\$32.7 billion, up 19.82% from 2023. After factoring out the burden of NT\$9.763 billion in support of government policy, such as the interest of the special high-interest deposits for recipients of public service and military pensions, and so on, consolidated income before tax came to NT\$42.463 billion, and group-wide performance posted a new all-time high.

(2) Enhanced ESG measures, implemented a vision for sustainability

Worked to build a corporate culture of sustainable governance, improved the Group's sustainability roadmap, promoted sustainability in an orderly manner; continued to implement the Science Based Targets (SBT) Program, developed a carbon inventory of direct emissions as well as indirect emissions from its loans and investments, established a carbon governance framework, preliminarily completed the setting of carbon reduction targets and a related action plan, and introduced an internal carbon pricing mechanism.

Will continue to improve the SBT Program in order to achieve the Group's sustainable goals.

(3) Improved Risk Management, Improved Capital Efficiency

Improved risk management mechanisms, implemented various related management measures, worked to achieve effective capital allocations and strengthen capital adequacy, improved climate change risk management mechanisms, solidified various management measures, enhanced the resilience to climate change, and built up its ability for sound operation.

(4) Enhanced Cyber Defense and Resilience, Implemented Internal Controls and Compliance

Established mechanism for cybersecurity cooperation and mutual support, improved capacity for sharing and cooperative response to cyber intelligence, strengthened overall cyber resilience; built and improved legal compliance systems and frameworks, built up a corporate culture in which all employees will attach proper importance to legal compliance as well as prevention of money laundering and financing of terrorism, reduced compliance risk through the conduct of self-assessments and education & training, and took steps to improve internal operating rules, mechanisms, and routine supervision. Maintained effective internal controls, and improved corporate governance and management performance.

(5) Promoted Broad-ranging Public Well-being, Fulfilled Corporate Social Responsibilities

Continued to hold the BOT Arts Festival and the Awards for Economic and Financial Research. Supported domestic sports events, sponsored scholarships for students from disadvantaged families, provided donations to improve the living environment at institutions of care for needy persons, and held a series of public interest activities, such as blood drive, beach cleanup and tree-planting. TFH strengthened social participation and promoted environmental sustainability to fulfill its corporate social responsibilities.

(二) 臺灣銀行股份有限公司

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之業務。

2. Bank of Taiwan Co., Ltd.

a. Organizational Responsibilities

In addition to conducting ordinary banking business in accordance with the provisions of the Banking Act, BOT complies with government policy by handling ancillary matters pertaining to the distribution of New Taiwan Dollar notes and coins. It also acts as an agent for the public treasury at all levels of government, administers the special high-interest deposits for recipients of public service and military pensions, handles policy-based loans and student loans, manages policy-based purchasing and tariff-rate quota allocations, operates the government employees and the retiree insurance fund, and engages in other lines of business as may be approved by the competent authorities.

2. 重要業務統計

b. Statistics of Major Work

表 37 臺灣銀行 113 年度主要業務營運量
Table 37 BOT Business Volume of Major Operation in 2024

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)	5,031.7
放款業務 (Loans)	3,288.3
外匯業務 (Foreign Exchange)	375.6

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，113 年度稅前盈餘 321.95 億元，達年度預算目標 241.90%，再創佳績；逾放比率 0.09%、備抵呆帳覆蓋率 1,713.71%，持續優化資產品質及強化風險承擔能力。

(2) 支持經濟發展，拓展授信業務

響應政府政策，積極推動政府六大核心戰略產業放款方案、投資臺灣三大方案、新南向等政策性貸款，協助企業發展與轉型升級；113 年度於金融監督管

理委員會（下稱金管會）辦理六大核心戰略產業放款之績效評選，榮獲 A 組「優等銀行」第 1 名、「綠電及再生能源產業」與「民生及戰備產業」2 項產業第 1 名，及獲頒新南向政策目標國家授信方案 A 組優等銀行。

(3) 拓展外匯業務，強化海外布局

積極拓展外匯業務，截至 113 年底，國內外匯存款餘額 8,255 億元，市占率 8.84%；服務海外臺商客戶，持續擴增海外營運規模，113 年 6 月於日本設立福岡辦事處、同年 7 月獲金管會同意申設立陶宛辦事處，提供臺商整合性金融服務，強化國際營運網絡，深耕全球市場。

(4) 廣續推展全方位信託，踐履普惠金融使命

實踐金管會信託 2.0「全方位信託」第二階段推動計畫，積極培育人才，厚植專業職能，提供優質商品與專業服務，滿足高齡者、失智者及身障者生活需求，榮獲金管會「安養信託獎」A 組第一名、財團法人台灣金融研訓院「第十二屆台灣傑出金融業務菁業獎」及工商時報「《2024 TRUST AWARD》多元信託創新獎」肯定。

(5) 深化數位轉型，擴大金融科技應用

建構以資料為基礎之數位轉型文化，113 年 6 月成立「資料科學及人工智慧治理委員會」，逐步制定遵法政策、流程及標準；培養跨業務數位人才創新能力及各單位創新思維文化，促進數位營運及落實「以使用者為中心」理念，廣續推動金融專利研發，截至 113 年底，獲經濟部智慧財產局累計核發 920 件金融科技專利（發明專利 86 件、新型專利 826 件、設計專利 8 件）。

(6) 落實 ESG 永續發展，踐履企業社會責任

響應聯合國永續發展目標（SDGs）、持續關注社會福利議題、舉辦各式公益活動，以實際行動回饋社會，促進社會福祉。深耕企業永續發展領域，屢創佳績，榮獲英國標準協會（BSI）頒發「ESG 永續發展卓越獎」，財團法人台灣永續能源研究基金會「台灣 100 大永續典範企業獎」及「台灣永續行動獎（TSAA）」。

c. Major Achievements in 2024

(1) Strengthened Asset Structure, 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 2024 amounted to NT\$32.195 billion, achieving the annual budget target of 241.90%. This was another year of excellent business performance for BOT. The Non-Performing Loans (NPL) ratio was 0.09% and the NPL coverage ratio stood at 1,713.71%. The Bank continued to optimize asset quality and

strengthen risk-bearing capacity.

(2) Supported Economic Development, Expanded Credit Business

BOT coordinated with the government's policies, supporting them by actively extending policy-driven loans under the "Program to Encourage Lending by Domestic Banks to Enterprises in Six Core Strategic Industries," the "Three Major Programs for Investing in Taiwan," and the "New Southbound Policy (NSP)," thus assisting with the development, transformation, and upgrading of enterprises. In 2024, the Financial Supervisory Commission (FSC) held an awards ceremony to grant recognition to banks that have responded most effectively to the "Program to Encourage Lending by Domestic Banks to Enterprises in Six Core Strategic Industries." BOT, in addition to being named Number One among Class A "Superior Banks," was also recognized as the Number One lender to the "green and renewable energy industry" as well as the "strategic stockpile industry." In addition, BOT was named a Class A "Superior Bank" for its performance in the "Program to Incentivize Lending by Domestic Banks to Enterprises in Target Countries of the NSP."

(3) Strengthened Foreign Exchange Business, Built Up Overseas Presence

BOT actively expanded its foreign exchange business. As of end-2024, domestic foreign exchange deposits totaled NT\$825.5 billion, with a market share of 8.84%. BOT provided services to offshore Taiwanese businesses, continuing to expand the scale of overseas operations. In June 2024, it established a representative office in Fukuoka, Japan, and in July 2024 obtained permission from the FSC to file an application to the competent authority of Lithuania for the establishment of a representative office there, providing cross-border integrated financial services to offshore Taiwanese businesses, strengthening international business networks, and cultivating global markets.

(4) Continued to Promote Full-function Trust Services and Advance Financial Inclusion

BOT implemented Phase 2 of the Trust 2.0 "Comprehensive Trust" Implementation Plan, proactively cultivated professional talent, built up professional skills, and provided high-quality products and professional services to meet the needs of senior citizens, persons with cognitive impairment, and those with physical and mental disabilities. The Bank won first prize in the A Division at the FSC's "Elderly Care Trust Award" and received an award at the 12th "The Elite Awards for Taiwan Banking Excellence" as well as the Commercial Times "2024 Trust Awards."

(5) Deepened Digital Transformation, Expanded Fintech Applications

Built a data-based digital transformation culture, established a Data Science and

Artificial Intelligence Governance Committee in June 2024 to gradually formulate compliance policies, procedures and standards to cultivate cross-industry experts who are conversant in digital technologies and to build company divisions with innovative mindsets, thus spurring digital business and achieving a user-centric core idea. BOT also continued to pursue patent R&D work. As of end-2024, BOT had obtained a total of 920 fintech patents (including 86 invention patents, 826 utility model patents, and eight design patents) from the Taiwan Intellectual Property Office (TIPO).

(6) Implemented Sustainable Development, Fulfilled Corporate Social Responsibilities

In support of the UN Sustainable Development Goals (SDGs), BOT continued to show concern for issues pertaining to the social welfare and held public interest activities in order to give back to society and contribute to social well-being; put in a lot of serious work in the field of corporate sustainability, and compiled a long track record of outstanding performance. As a result, the Bank has received the "Sustainability Resilience Excellence Award" from the British Standards Institution (BSI), and at the Taiwan Corporate Sustainability Awards (TCSA) ceremony, held by the Taiwan Institute for Sustainable Energy (TAISE), BOT received a "Top 100 Sustainable Companies Award" and a "Taiwan Sustainability Action Award (TSAA)."

(三) 臺銀人壽保險股份有限公司

1. 組織職掌

臺銀人壽辦理人壽保險、傷害保險、健康保險、年金保險，並受政府委託辦理軍人保險及軍人保險準備金之管理與運用，及其他經主管機關核准辦理之業務。

3. BankTaiwan Life Insurance Co., Ltd.

a. Organizational Responsibilities

BTLI offers life, injury, health, and annuity insurance, and is entrusted by the government to offer military insurance and handle the management and utilization of military insurance reserves, and other lines of business as may be approved by the competent authorities.

2. 一年來重要業務概況

(1) 業務經營

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)，推展有助資產負債管理、減輕資本計提壓力、增裕利潤貢獻或對保險合約服務邊際 (Contractual Service Margin, CSM) 具正向貢獻等商品，強化壽險經

營體質。113 年度初年度保費收入（含投資型商品）為 66.24 億元、CSM 為 48.41 億元，保費質量兼顧有助於健全經營體質；在資金運用方面，優化資產配置，提升權益證券收益及經常性收益，動態調整外匯避險操作，管控匯率波動風險，以提高資金運用效益，113 年度稅前淨利 7.66 億元，為成立以來最佳表現。

(2) 客戶服務

為完善數位金融服務，113 年 7 月建置保障型保險商品網路投保平臺（包含定期壽險、小額終老保險及重大疾病保險等），滿足國人基本保險保障需求；10 月建置「申訴案件管理系統」，強化服務品質與客戶滿意度，落實推動公平待客；12 月優化「進件及線上核保系統」及建置「電訪暨錄音作業管理系統」，提升核保作業效率。

(3) 企業永續

為實現普惠金融，持續推廣微型保險及小額終老保險，獲金管會頒發「身心障礙關懷獎」；強化防範金融詐騙宣導，提升高齡防詐意識及高齡友善服務；辦理自身營運及投融資之 112 年度溫室氣體盤查與查證，並取得第三方溫室氣體查證證書；啟動數位轉型創新工程，建置數據平臺，以 AI 技術分析保戶資料，以利精準行銷，另導入機器人流程自動化（RPA），提升作業效能。

b. Major Achievements in 2024

(1) Business Operations

To cooperate with insurance supervisory policies, and to align with International Financial Reporting Standard 17 (IFRS 17), BTLI continued to promote its products that would facilitate asset-liability management, reduce the capital charge burden, increase the profit contribution ratio or make a positive contribution to contractual service margin (CSM), and strengthen business operations. BTLI achieved first-year premium income of NT\$6.624 billion (including investment-linked insurance) in 2024, and CSM came to NT\$4.841 billion. BTLI paid balanced attention to both the quality and quantity of premiums, which helped to ensure more sound business operations. As for capital efficiency, BTLI optimized capital allocations, improved returns on equity securities, increased recurring income, dynamically adjusted foreign exchange hedging operations, and managed exchange rate volatility risk in order to improve returns on capital. In total, 2024 income before tax came to NT\$0.766 billion, the best performance since the company's founding.

(2) Customer Service

To improve digital financial services, BTLI established an "Online Platform for Protection-

Type Insurance Products" (including term life, small-amount whole-life, and critical illness insurance products) in July 2024 to meet the basic insurance protection needs of citizens; in October established a "Complaints Management System" to improve service quality and customer satisfaction, and to promote fair treatment of customers; in December, BTLI optimized its "Application Acceptance and Online Underwriting System" as well as established a "System for the Management of Telephone Interviews and the Recording Thereof." These measures were taken to enhance the efficiency of underwriting operations.

(3) Corporate Sustainability

To achieve financial inclusion, BTLI promoted micro-insurance and small-amount whole life insurance, and won the FSC's "Concern for the Disabled Award"; strengthened outreach measures to prevent financial fraud by making senior citizens more aware of the prevalence of fraud, and developed senior-friendly services; inventoried and verified 2023 GHG emissions of its own operations and investment portfolios, and obtained third-party verification; launched a digital transformation and innovation project, established a data middleware platform, and used AI to analyze customer data, thereby facilitating precision marketing; and introduced robotic process automation (RPA) to improve operational effectiveness.

(四) 臺銀綜合證券股份有限公司

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辦理之業務。

4. BankTaiwan Securities Co., Ltd.

a. Organizational Responsibilities

BTS engages in securities brokering, dealing, underwriting, futures trading services, and handles other lines of business as may be approved by the competent authorities.

2. 一年來重要業務概況

(1) 經紀業務

113 年 6 月推出定期定額手續費單一價行銷方案，促進普惠金融，同年 9 月推展「櫃檯作業無紙化」，減少紙張使用，並持續充實「線上櫃檯」功能；持續推廣小額投資。113 年度客戶數及成交量持續成長，經紀業務量計 1.90 兆元。

(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，積極爭取大型籌資案件，發揮集團整合行銷綜效；配合資本市場趨勢，積極爭取具有符合 ESG 原則及綠色能源議題相關承銷業務，推動永續金融發展。113 年度承銷業務量計 13.15 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、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、獲利展望佳、高現金股息殖利率等股票、ETF 及基金等優先考量；持續將 ESG 因子納入投資決策流程；獲選臺灣證券交易所「113 年機構投資人盡職治理資訊揭露較佳名單」。113 年度自營業務量計 38.37 億元。

b. Major Achievements in 2024

(1) Brokerage Business

In June 2024, BTS launched a cost-average investing service that features a uniform service charge, thereby promoting financial inclusion; in September launched a "paperless service counter solution" to reduce paper consumption, and further improved its "online service counter" functionality; continued to promote investing in small amounts. Brokerage business volume was NT\$1.90 trillion in 2024, while the numbers of customers and trading volume continued to grow.

(2) Underwriting Business

BTS used TFH's integrated marketing platform and BOT's corporate banking services to actively seek participation in the underwriting of big capital raising deals, and to reap the benefits of group synergy; accommodated capital market trends to actively pursue underwriting business that meets ESG principles and features green energy aspects, thus promoting sustainable finance development. Underwriting business volume was NT\$1.315 billion in 2024.

(3) Dealing Business

Executed tranche investments in corporate bonds and bank debentures with relatively high ratings and yields, actively sought to handle repo-style bond transactions; when investing in stocks, BTS chose stocks, ETFs, and funds in particular sectors that offered high return prospects or high cash dividends; continued to weigh ESG factors into investment decisions; and was included by the Taiwan Stock Exchange on its "List of Companies with Better Institutional Investor Stewardship Disclosure 2024." Dealing business volume was NT\$3.837 billion in 2024.

(五) 臺銀綜合保險經紀人股份有限公司

1. 組織職掌

臺銀保經營業範圍包括人身及財產保險經紀業務，並以顧客導向引進多元保險商品，結合金控集團整體資源，整合行銷保險業務，提供符合客戶需求之保險商品，達到人身與財產風險管理規劃與保障需求。

5. BankTaiwan Insurance Brokers Co., Ltd.

a. Organizational Responsibilities

BTIB's scope of business includes both life and non-life insurance. It introduces a diverse customer-driven insurance product lineup, taps into the resources of the TFH Group to engage in integrated marketing of insurance business, and provides insurance products that meet the needs of customers so that they can use life and non-life insurance to manage risks and meet insurance protection needs.

2. 一年來重要業務概況

(1) 提升經營績效，增裕國庫收入

積極引進優質且符合通路客戶需求保險商品，適時辦理業務激勵專案及教育訓練，強化通路展業動能。113 年度上架臺銀人壽等壽、產險公司 55 檔保險商品，保費收入 137 億元，保險手續費收入 6.56 億元，有效增裕國庫收入。

(2) 配合集團政策，協助臺銀人壽展業

優先引進臺銀人壽商品，113 年度銷售臺銀人壽儲蓄型商品、保障型終身壽險、房貸壽險、投資型商品、健康險及傷害險等 21 檔保險商品，並持續舉辦激勵專案，強化業務行銷動能。

b. Major Achievements in 2024

(1) Improved Business Performance, Bolstered the Government's Finances

Actively introduced high-quality insurance products that meet customer needs and conducted occasional sales motivation campaigns and training activities in order to strengthen business development capacity. Launched 55 insurance products from BTLI and other life and non-life insurers in 2024, premium income reached NT\$13.7 billion, and insurance service charge revenues reached NT\$656 million, effectively increased the revenue of the national treasury.

(2) Coordinated with TFH Group Policy, Helped BTLI Develop Business

Introduced BTLI's products on top-priority basis. In 2024, BTIB sold 21 products from BTLI (including savings-type products, protection-type whole life insurance, mortgage life insurance, investment-linked products, health insurance, and personal injury insurance) and continued to conduct motivation campaigns in order to strengthen sales and marketing capacity.

二、臺灣土地銀行股份有限公司

B. Land Bank of Taiwan

(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，除貫徹政府賦與推動住宅、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，深化業務基磐，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、武漢分行及吉隆坡代表人辦事處。

1. Organizational Responsibilities

Land Bank of Taiwan Co., Ltd. (LBOT) is the only government-appointed bank specializing in real estate credits. 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 of 'innovation and efficiency.' Leveraging its expertise in the real estate sector, LBOT deepens its business foundation and actively transforms into a comprehensive service bank, striving towards the vision of becoming a high-quality financial institution. The LBOT is a 100% state-owned bank with a total of 148 branches domestically, and overseas branches in Los Angeles, Singapore, Hong Kong, Shanghai, New York, Tianjin, Wuhan, and a representative office in Kuala Lumpur.

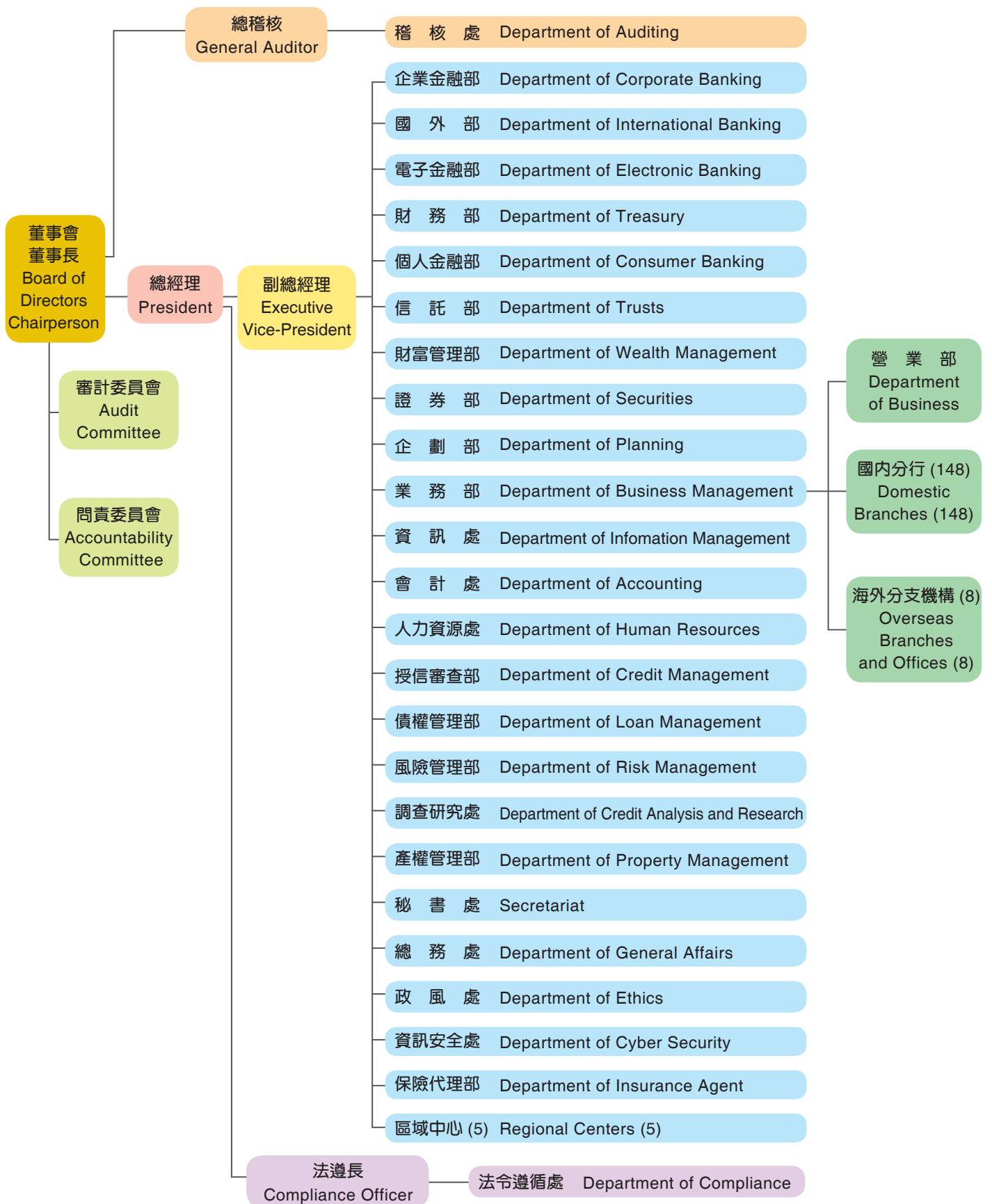


圖 24 土地銀行組織系統

Chart 24 Organization of the 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 113 年底，總存款累計平均餘額為 2 兆 9,182 億元。
2. 全力配合政府加強推動綠色金融、六大核心戰略產業放款、扶植中小企業發展、都更危老業務、新南向政策目標國家授信、投資臺灣三大方案及協助企業疫後振興方案等政策性業務，並致力於主辦聯貸案件拓展，截至 113 年底，企業金融放款平均餘額 1 兆 1,590 億元。
3. 積極辦理本部「公股銀行辦理青年安心成家購屋優惠貸款」及內政部「自購及修繕住宅貸款」等政策性住宅貸款業務，並持續以房屋貸款及消費性貸款為個人金融核心業務。截至 113 年底，個人金融放款平均餘額 1 兆 1,564 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 113 年底，整體信託財產餘額 5,078.03 億元，保管基金計 21 檔；不動產信託累計承作案件 7,403 件；金融資產證券化案件累計承作 31 件，運作中案件 1 件；不動產證券化案件累計承作 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 2.0 計畫」，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. 113 年度銀行保險業務實收保險費 46.85 億元，房貸壽險業務實收保險費 14.96 億元，信託投資有價證券業務承作量 348.41 億元。
6. 截至 113 年底，外匯業務承作量 981.44 億美元，其中進口業務量 123.06 億美元；出口業務量 23.13 億美元；匯兌業務量 835.25 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。113 年度經紀業務營運量為 6,490.12 億元，證券承銷案件 41 件。
8. 持續開發新種數位化服務並強化各項電子通路服務功能。截至 113 年底，已提供 ATM 多國語言及視障語音存款等服務，並優化個人網路銀行（含行動銀行）新增以推播一次性密碼（OTP）取代行動密碼，同時提供商家申請 TWQR 購物服務，啟用金融卡韓國掃碼支付，推廣數位券及約定連結存款帳戶付款，提供客戶多元行動消費選擇，打造更友善金融環境。
9. 截至 113 年底，逾期放款金額 21.35 億元、逾放比率 0.09%、備抵呆帳覆蓋率 1,887.08%，持續維持良好資產品質及低水位之逾放比率。
10. 持續優化網路投保交易平臺與規劃上架多元化商品，推動保單電子化及適時引進

綠色保險商品，並持續推廣網路投保及居家綜合保險。113 年度新增保險專案商品 36 檔。

11. 113 年度營業總收入 949.14 億元、稅前淨利 187.29 億元、稅前資產報酬率 0.54%、稅前權益報酬率 8.58%、稅前淨利率 19.86%、稅前每股盈餘 2.17 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；113 年度編製氣候相關財務揭露（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；營業總部、資訊大樓、員工訓練所、台中分行及員林分行通過 ISO 50001 能源管理系統；另營業總部通過 ISO 14001 環境管理系統等 2 項國際標準認證，朝低碳永續目標持續邁進；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. Major Achievements in 2024

- a. To increase demand deposits, LBOT actively promotes various online services, strengthens deposit structure, reduces capital costs and integrates corporate credit with real estate trust business. As of the end of 2024, the accumulated average balance of total deposits was NT\$2,918.2 billion.
- b. LBOT is fully committed to aligning with the government's efforts in promoting green finance, six core strategic industries, assistance with the development of small and medium enterprises, urban renewal, loans to enterprises in target countries of the "New Southbound Policy", the "Three Major Programs for Investing in Taiwan." Moreover, it is also dedicated to the expansion of its syndicated loan services. The average balance of corporate finance at the end of 2024 stood at NT\$1,159.0 billion.
- c. LBOT is actively engaged in policy-based residential loan business such as the MOF's "State-owned Banks' Preferential Housing Loans for Young People" and the Ministry of Interior's "Home Purchase and Renovation Loans", and remains focused on housing loans and consumer loans for the personal banking business, with an average balance of NT\$1,156.4 billion in personal banking by the end of 2024. The credit card acquiring business not only expanded into large scale merchants, but also cultivated relationships with small and medium sized merchants. In addition, LBOT strengthened the functions of card machine, integrated services, and continued to introduce Taiwan Pay credit card mobile payment.
- d. As of the end of 2024, total trust assets stood at NT\$507.803 billion; with 21 managed funds and 7,403 cases of real estate trust, as well as 31 financial asset securitization cases undertaken, with one case currently operating. Seven real estate securitization cases were

- also undertaken, with three cases in operation, allowing LBOT to maintain its leadership position in the fields of securitization trustee and real estate trust services. As an advocate of the FSC's efforts in promoting the "Trust 2.0 Plan," LBOT launched diversified elderly care trust services, and won the "Elderly Care Trust Award" from the FSC as an institution with outstanding performance.
- e. Bank insurance business received premiums of NT\$4.685 billion, housing and life insurance business received premiums of NT\$1.496 billion, and securities investment trust business had a commitment of NT\$34.841 billion in 2024.
 - f. As of the end of 2024, the volume of foreign exchange business was US\$98.144 billion, of which US\$12.306 billion was for imports, US\$2.313 billion was for exports, and US\$83.525 billion was for foreign exchange.
 - g. LBOT proactively promotes securities brokerage, online securities account opening services, and underwriting business, and also strengthens the effectiveness of online securities services. The Bank utilizes corporate financial resources to explore underwriting business such as being an organizer or co-organizer of cash capital increase, convertible bonds, and domestic ordinary corporate bonds to boost revenue and implement one-stop services for corporate finance. The turnover of the brokerage business in 2024 was NT\$649.012 billion, and there were 41 securities underwriting cases.
 - h. LBOT will continue to develop new digital services and enhance various online service functions. As of the end of 2024, LBOT have introduced multi-language ATMs and voice-assisted deposit services for the visually impaired, and optimized personal online banking (including mobile banking) by replacing mobile password with push one-time password (OTP). At the same time, we provide merchants with TWQR shopping services, financial card QR code payments in South Korea, promote digital vouchers and facilitate pre-authorized payments linked to deposit accounts, offer customers diverse mobile payment options, and contribute to a more inclusive and accessible financial environment.
 - i. As of the end of 2024, the amount of overdue loans was NT\$2.135 billion, the NPL ratio was 0.09%, and the NPL coverage ratio was 1,887.08%, maintaining a good quality of assets and a low NPL ratio.
 - j. LBOT continues to optimize the online insurance transaction platform, launch diversified products, promote the digitization of insurance policies, and introduce green insurance products in a timely manner. The Bank also continues to promote online insurance and home comprehensive insurance. In 2024, total of 36 new insurance products were added.

- k. For 2024, total operating revenues were NT\$94.914 billion, and net income before tax was NT\$18.729 billion; pre-tax return on assets was 0.54%, pre-tax return on equity was 8.58%, pre-tax profit margin was 19.86%, and pre-tax earnings per share were NT\$2.17.
- l. In alignment with the national net-zero goal, ESG factors are now incorporated into the investment, financing, and commodity review processes. Climate change management has been implemented, with the Task Force on Climate-related Financial Disclosures (TCFD) report for 2024 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 head office, information building, employee training center, Taichung branch, and Yuanlin branch have passed the ISO 50001 energy management system, and the head office has also passed two international standard certifications, including the ISO 14001 environmental management system, advancing towards low-carbon sustainability goals. Sustainable financial products such as green deposits, green building financing, and green building mortgages have been introduced to guide funds into sustainable development areas, constructing a sustainable low-carbon society.

三、中國輸出入銀行

C. Export-Import Bank of the Republic of China

(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. Organizational Responsibilities

The Export-Import Bank of the ROC (Eximbank) was established on January 11, 1979, under the Statute of The Export-Import Bank of the Republic of China Act. As a state-owned specialized export and import financial institution, which is supervised by the MOF and administered by the FSC, Eximbank has established branches in Kaohsiung, Taichung, Hsinchu, and Tainan, as well as an Offshore Banking Unit and representative offices in Thailand, Indonesia, and the Czech Republic.

Major functions of the Eximbank are as follows: provide various credit services to strengthen enterprises' advantages and competitiveness in expanding service trade; press ahead with export credit insurance service to assist manufacturers to avoid trade risks; promote various guarantee businesses to assist domestic enterprises to strive for domestic and overseas business opportunities; provide relending facility to encourage foreign importers to purchase Taiwanese commodities; implement the "New Southbound Policy" through various financial services to assist domestic enterprises in global layout; coordinate with the government policies on economy to provide domestic enterprises with competitive terms of financing; entrusted by the National Development Council (NDC), implement the "Central and Eastern Europe Credit Fund (CEE Credit Fund)" and "National Credit Guarantee Scheme;" set up the National Credit Guarantee Administration; and handle other Export-Import Bank affairs.

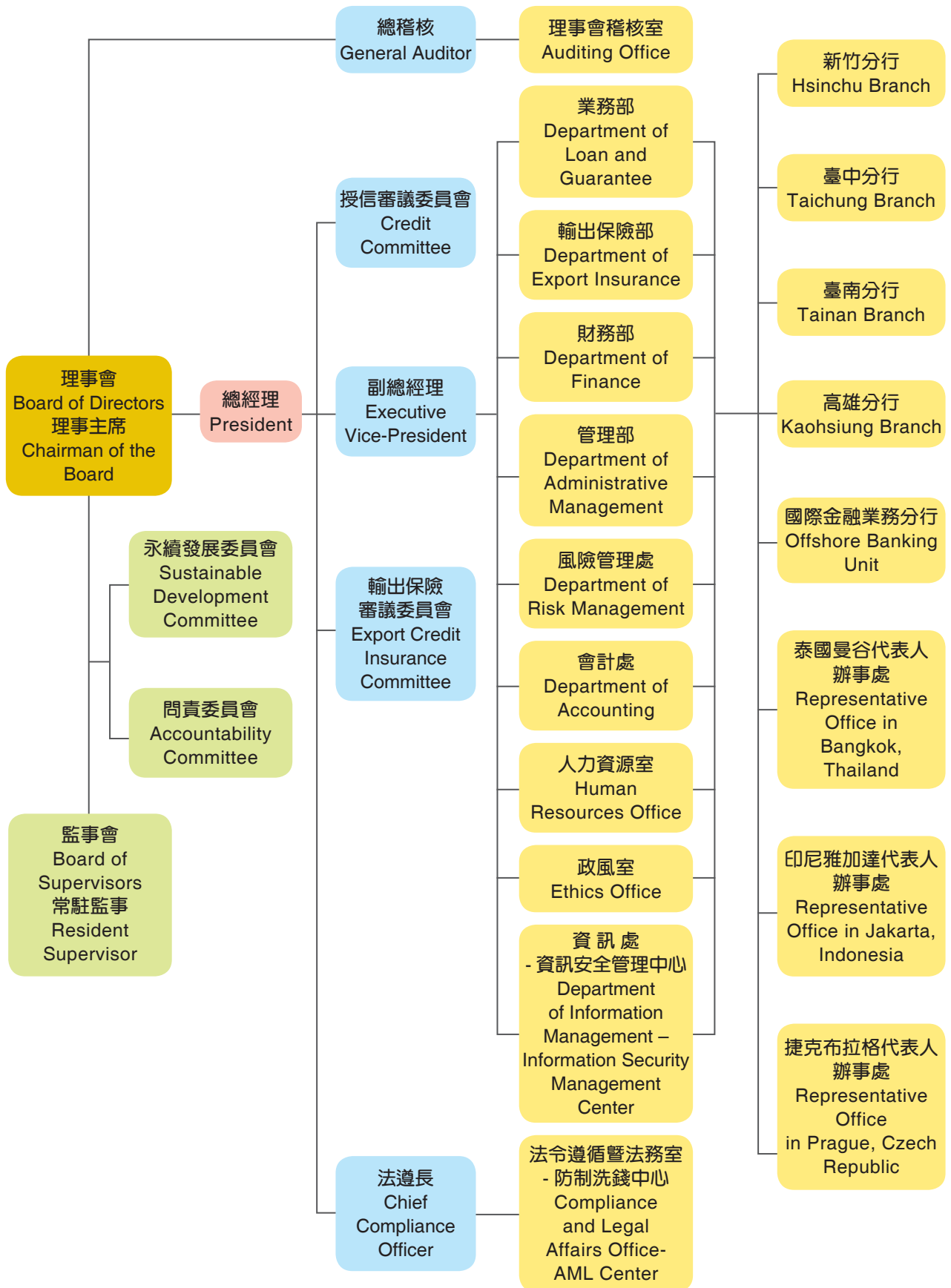


圖 25 輸銀組織系統

Chart 25 Organization of the Export-Import Bank of the Republic of China

(二) 一年來重要業務概況

1. 113 年度放款業務平均餘額為 1,953.62 億元，較 112 年度成長 8.63%；保證業務承作額為 426.22 億元，較 112 年度成長 14.90%；輸出保險金額為 1,985.18 億元，較 112 年度成長 0.07%。
2. 配合政府推動新南向政策，113 年度輸銀新南向業務承作貸款核准金額 404.01 億元（含轉融資）、保證核准金額 40.35 億元及輸出保險承保金額 341.01 億元共 785.37 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 134.03%、保證 111.07% 及輸出保險 116.50%，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 113 年底，共核貸 72 件，服務廠商 66 家，核貸金額約 68.47 億元，預估可帶動出口值達 205.40 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 113 年底，已有 18 件成功核貸案例，合計核准金額約 22,368 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 113 年底，合作銀行涵蓋全球 52 家金融機構，共授予轉融資額度 7.36 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。113 年度輸銀與金融機構合作推廣輸出保險金額 453.89 億元，較 112 年度成長 94.14%。
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。113 年度本計畫項下承保金額計 903.09 億元，較 112 年度成長 0.22%，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極強。
9. 編製 112 年永續報告書，於 113 年 9 月發行，並公告於輸銀網頁。另為因應氣候

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。

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 億餘元。113 年度國家融資保證委員會共承作 3 件綠能融資保證案，核准金額為新臺幣 36 億餘元，截至 113 年底，保證餘額為新臺幣 6 億餘元。

2. Major Achievements in 2024

- a. Eximbank's average loans outstanding in 2024 was NT\$195.362 billion, an increase of 8.63% from 2023, and guarantees totaled NT\$42.622 billion, an increase of 14.90% from 2023. The insured amount of export credit insurance was NT\$198.518 billion, an increase of 0.07% from 2023.
- b. Eximbank has cooperated with the government to promote the "New Southbound Policy." In 2024, for Eximbank's services under the "New Southbound Policy," the loans approved amounted to NT\$40.401 billion (including the relending business), the amount of guarantee approved totaled NT\$4.035 billion, and the amount of export credit insurance provided reached NT\$34.101 billion. The three services together amounted to NT\$78.537 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 134.03%, the guarantee business 111.07%, and 116.50% for export credit insurance. Therefore, Eximbank has actively achieved the policy targets.
- c. Eximbank has applied a NT\$6 billion fund from the Ministry of Economic Affairs, under the "Strengthening Trade Finance Loan Program," to support various Eximbank export credit services. The implementation period of the Program is from January 1, 2016 to December 31, 2025. As of the end of 2024, 72 loans were approved, 66 enterprises serviced, and the total amount of loans approved was NT\$6.847 billion, with the export value estimated to grow by NT\$20.540 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 2024, the CEE Credit Fund had approved 18 successful cases, with the total amount equivalent to approximately US\$224 million. Eximbank spares no effort to promote the CEE Credit Fund to fulfill the goal of fostering industrial, economic and trade cooperation between the ROC and CEE countries.
- 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 our country's export products in the international market. As of the end of 2024, the cooperating banks included a total of 52 financial institutions around the world, with a total granted credit line of US\$736 million.

- f. In response to the upgrade of international trade, businesses' needs, and the enhancement of asset quality, Eximbank has developed new products for financial institutions as policyholders, called "GlobalSure Credit Insurance for Factoring Business" and "L/C Insurance for Forfaiting Business." Through the two products, the Bank is able to strengthen the mutual cooperation relationship with commercial banks. In 2024, the Bank collaborated with financial institutions to promote export credit insurance, which totaled NT\$45.389 billion, an increase of 94.14% from 2023.
- g. Eximbank continued to implement the "Strengthened Export Credit Insurance Preparation Program" launched by the International Trade Administration, Ministry of Economic Affairs. The Trade Promotion Fund is approved to provide manufacturers with competitive prices on export credit insurance premiums and credit checking fees. In 2024, the total insured amount under this program was NT\$90.309 billion, an increase of 0.22% compared with 2023. 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 to expand their trade.
- h. Fitch Ratings has affirmed the 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. Eximbank's ratings are aligned with Taiwan's sovereign ratings, reflecting strong creditworthiness and extremely low default risks.
- i. Eximbank compiled the 2023 ESG Report, which was announced on Eximbank's website after completion at the end of September 2024. In addition, in response to climate change, Eximbank introduced the TCFD initiative's framework, for more accurately quantifying the impact of climate change on internal operations.
- j. Eximbank was entrusted by the NDC to implement the "National Credit Guarantee Scheme" and set up the National Credit Guarantee Administration in 2021. The scheme was jointly funded by the National Development Fund, Executive Yuan, and eight state controlled banks for over NT\$9 billion. In 2024, the National Credit Guarantee Committee approved three green energy financing guarantee cases with an approved commitment guarantee amount of NT\$3.6 billion. As of the end of 2024, the guarantee outstanding was NT\$600 million.

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，分設流通事業部、啤酒事業部、酒事業部、菸事業部、國際事業部，分別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）產品製造研發、國際行銷推廣及市場開發暨所轄各機構之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管理、各類產品行銷規劃執行、公司經營政策規劃執行、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. Organizational Responsibilities

Taiwan Tobacco and Liquor Corporation (TTL) is divided into five divisions based on the division of work: Division of Marketing & Sales, Division of Beer, Division of Liquor, Division of Tobacco, and Division of International Business. The preceding five divisions are in charge of the matters associated with the following duties respectively: managing the domestic channels and developing new markets; developing the marketing and sales proposals of all sorts of TTL-made products (tobacco, liquor/spirits, beer and biotech); conducting mass production and R&D of all sorts of TTL-made products (tobacco, liquor/spirits and beer); enforcing international marketing and promotion; and directing and deploying the market development agencies and their affiliates. Moreover, there are 12 business and staff units: Department of Biotechnology, Department of Marketing, Department of Planning, Department of Finance, Department of Information Management, Department of Legal Affairs, Department of General Affairs, Department of Safety and Health, Department of Property Operation Management, Department of Accounting, Department of Human Resources, and Department of Civil Service Ethics. The preceding 12 units are in charge of the matters associated with the following duties, respectively: biotech products R&D and management; marketing deliberation and implementation (planning and enforcement) of all sorts of TTL-made products; deliberation and implementation (planning and enforcement) of the corporate operational policies; fund/capital; information/intelligence; asset management and occupational safety and health management; legal affairs; accounting and finance; human resources (HR) management; and ethics security.

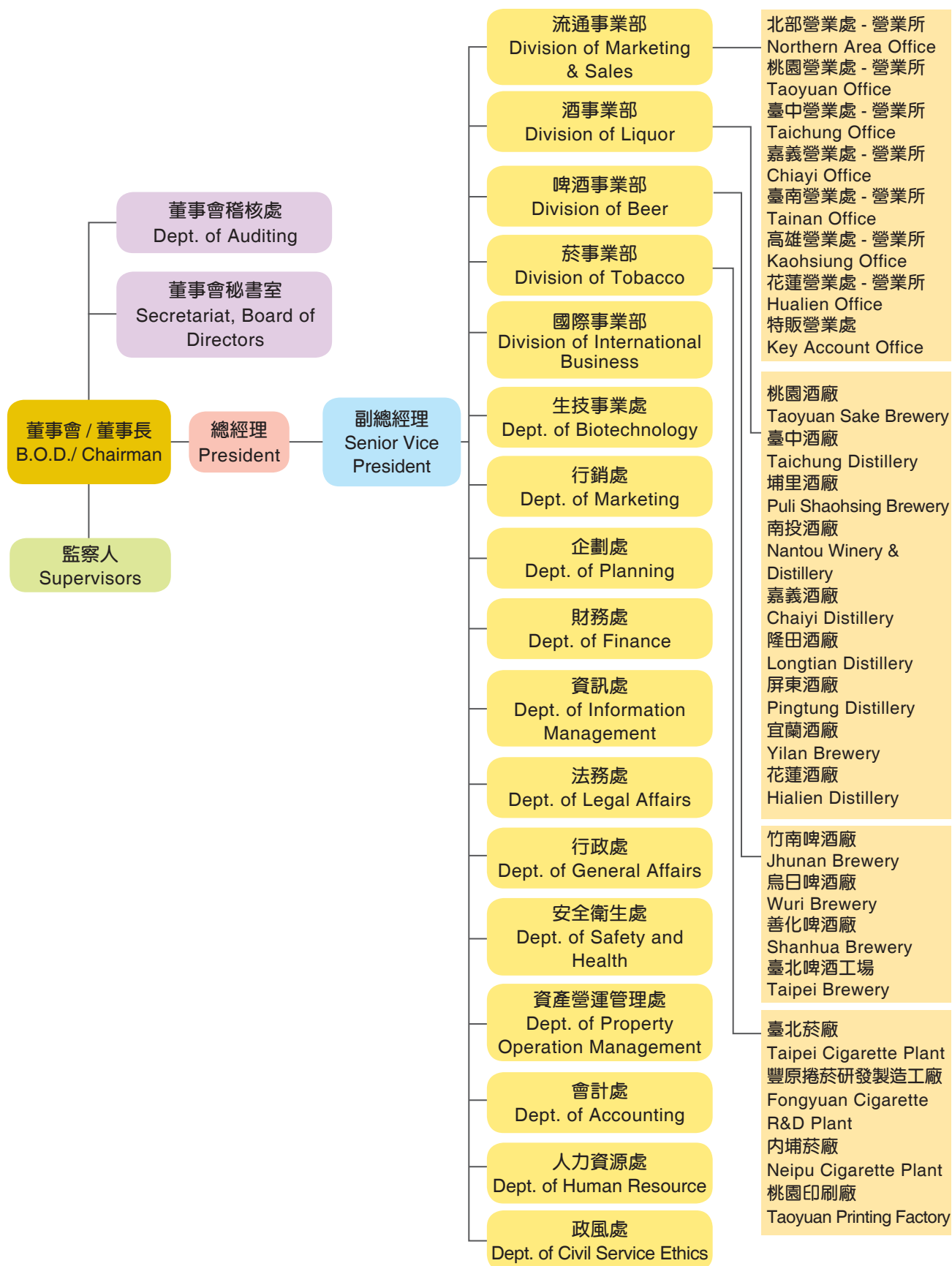


圖 26 臺灣菸酒股份有限公司組織系統

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：積極研發加熱菸儲備新品，並持續追蹤衛生福利部「指定菸品健康風險評估審查專區」審查情形；因應禁止菸品使用添加物規定，研發原味菸等符合規範新品。
 - (2) 酒類產品：屏東酒廠歡慶 101 年廠慶，發表「再見南國燒酒」及「南國 N235 蘭姆酒」；113 年 11 月上市「OMAR 單一麥芽威士忌（豐收系列 No.6）」、「OMAR 原桶強度單一麥芽威士忌 PX 雪莉桶（延年玉獸系列）」。
 - (3) 啤酒類產品：113 年 5 月臺北啤酒工場推出精釀啤酒（「金牌艾爾」、「迷霧協奏曲比利時白啤酒」及「愛戀紅寶石美式小麥啤酒」）；7 月於全聯福利中心推出限定新品「金牌 plus 台灣啤酒」；10 月推出「台啤微醺系列一百香芒果啤酒」。
 - (4) 生技產品：113 年 2 月上市保健食品「甘益守勝肽飲」；5 月推出美容保養品「黑酵母黃金逆齡精華液」。
 - (5) 非菸酒類產品：113 年 6 月推出自製泡麵「台酒御膳堂 - 雙椒嫩排麵」、「台酒御膳堂 - 椒麻牛肉雙寶麵」；12 月上市「台酒非常酒藝 - 麻油雞口味調理包」、「台酒非常酒藝 - 花雕椒麻雞口味調理包」及多款節慶禮盒如「台酒冰糖銀耳蓮子湯」等。
2. 113 年度外銷市場銷售 3.72 億元，較 112 年度增長 1.64%，主要成長來自日本及東協國家；參與日本、新加坡、法國食品展及德國、中東菸草展等國際展覽，推廣重點產品，拓展新商機。
 3. 113 年 4 月辦理數位商務系統（EB2B）採購案，建置內部開單及客戶自主下單之銷售整合系統，提升營運效能及服務品質，預計 114 年 11 月上線。
 4. 優化台酒購物網；113 年 5 月於 MOMO 購物網「MO 店+」建置台酒旗艦店，持續拓展外部網購通路，提升生技及食品類產品銷售。
 5. 113 年 10 月烏日啤酒廠取得環境教育場所認證，推動觀光工廠導覽及辦理假日二手市集活動；持續打造南投酒廠為城堡式威士忌觀光酒廠，預計 114 年完工。
 6. 113 年 2 月善化啤酒廠化妝品工場生產 VINATA 保濕抗皺精華液，持續試製與技轉美容保養品；嘉義酒廠速食麵及調理包工場持續量產泡麵，並研發各式口味調理包。
 7. 113 年度對外招募新進人員 421 名，並辦理師徒制訓練及個案教學，落實技術傳承，提升工作參與度。
 8. 持續推動永續發展委員會訂定績效指標，定期追蹤檢討執行情形。榮獲 2024 第

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9. 嘉義酒廠於 113 年 6 月取得綠色工廠認證；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；113 年度完成 3 個太陽能光電建置案場，累計完成 34 個案場，總發電量約 7,500 萬度；完成 112 年度溫室氣體盤查，碳排放量較基準（94）年減少 41.14%。

2. Major Achievements in 2024

a. Value Creation through R&D of New Products

(1) Tobacco products

The TTL is actively engaged in the research and development of new heated tobacco products, while closely monitoring the review progress of the “Designated Tobacco Products Health Risk Assessment Review Section” of the Ministry of Health and Welfare.

In response to regulations banning the use of additives in tobacco products, the TTL is also developing new unflavored tobacco items that comply with relevant standards.

(2) Alcoholic products

To celebrate its 101st anniversary, Pingtung Distillery launched Hi! Southland Liquor and N235 Rum. In November 2024, the TTL introduced two new releases: OMAR Single Malt Whisky (Harvest Series No. 6) and OMAR 15 Years Single Malt Whisky Cask Strength (PX Sherry Cask).

(3) Beer products

In May 2024, Taipei Brewery launched a new line of craft beers: “Gold Medal Ale,” “Concerto of Mist Belgian White Beer,” and “Love for Ruby American Wheat Beer.”

In July, the TTL released the “Gold Medal Plus Taiwan Beer,” a limited edition available exclusively at PX Mart. In October, the TTL launched the “Sweet Touch Series – Mango & Passion Fruit Beer.”

(4) Biotechnology products

In February 2024, the TTL launched the health supplement “Cheers Mate Restoring Peptide Drink,” followed by the skincare product “Ultra Calm Repair Essence” in May.

(5) Food products

In June 2024, the TTL launched its self-developed instant noodle line, including “TTL Royal Cuisine: Pork Soft Bone with Double Pepper Noodles” and “TTL Royal Cuisine: Spicy Double Delight Beef Noodles.” In December, it introduced ready-to-eat items

such as “TTL Liquor Meal Kit: Sesame Oil Chicken Flavor” and “TTL Liquor Meal Kit: Huatiau Spicy Fried Chicken Flavor,” along with a variety of festive gift sets, including “TTL White Fungus Sweet Soup with Lotus Seeds.”

- b. In 2024, the TTL recorded export sales of NT\$372 million, marking a 1.64% increase compared to 2023. The main growth came from Japan and ASEAN countries. The TTL participated in international exhibitions, including food expos in Japan, Singapore, and France, as well as tobacco exhibitions in Germany and the Middle East, to promote key products and explore new business opportunities.
- c. In April 2024, the TTL initiated the EB2B digital business system procurement project to establish a sales integration system that supports both internal order processing and client self-service ordering. The system aims to enhance operational efficiency and service quality, and is scheduled to launch in November 2025.
- d. The TTL optimized its e-commerce platform and, in May 2024, established the TTL Flagship Store on MO Store+, a feature of MOMO Shopping. The company continues to expand its presence on external e-commerce channels to boost sales of biotechnology and food products.
- e. In October 2024, the Wuri Brewery received certification as an environmental education site. It has since promoted guided tours as a tourism factory and organized weekend flea market events. The TTL is also continuing development of the Nantou Winery & Distillery into a castle-style whisky tourism facility, scheduled for completion in 2025.
- f. In February 2024, the cosmetics facility at the Shanhua Brewery began producing VINATA Anti-Wrinkle Intense Hydration Essence and continued with pilot production and technology transfers for other skincare products. The instant noodles and retort pouch facility at the Chiayi Distillery maintained mass production of instant noodles and continued R&D of new retort pouch flavors.
- g. In 2024, the TTL recruited 421 new employees and implemented an apprenticeship program and case-based training to facilitate technology inheritance and enhance employee engagement.
- h. The TTL continued to promote its Sustainable Development Committee, established key performance indicators (KPIs), and regularly tracked and reviewed implementation progress. The TTL received the Platinum Award (Class 1, Traditional Manufacturing Industry) in the 17th Taiwan Corporate Sustainability Awards (TCSA) – Corporate Sustainability Report Award in 2024.

- i. In June 2024, the Chiayi Distillery obtained Green Factory Certification. In line with the government's 2050 Net-Zero Emissions policy, the TTL continued promoting renewable energy deployment and energy-saving and carbon reduction measures. In 2024, the TTL completed three new solar photovoltaic project sites, bringing the cumulative total to 34 project sites with an estimated total power generation of 75 million kWh. The TTL also completed its 2023 greenhouse gas inventory, achieving a 41.14% reduction in carbon emissions compared to the baseline year 2005.

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及資訊防偽印刷及客製化系統開發服務。

1. Organizational Responsibilities

The Printing Plant, MOF (PPMOF) is staffed with one Factory Director, one Deputy Director, one Secretary, and eight departments. The main business includes 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 tourism factory, and provides information 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) 為簡化統一發票申購流程並縮短民衆臨櫃等待時間，自 113 年 3 月 20 日起，新北市轄內 33 處代售點已提供「線上預購、實體取貨」服務；高雄市亦自同年 9 月 30 日起於轄內 32 處代售點導入相同服務，方便民衆於網路預購後至代售點快速領取發票。
- (3) 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。113 年度撙節國庫支出及追回發票獎金金額共 156 萬 3,619 元。
- (4) 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 18,531 個實體兌獎據點，113 年度節省政府給獎手續費共 2 億 8,732 萬 7,507 元。

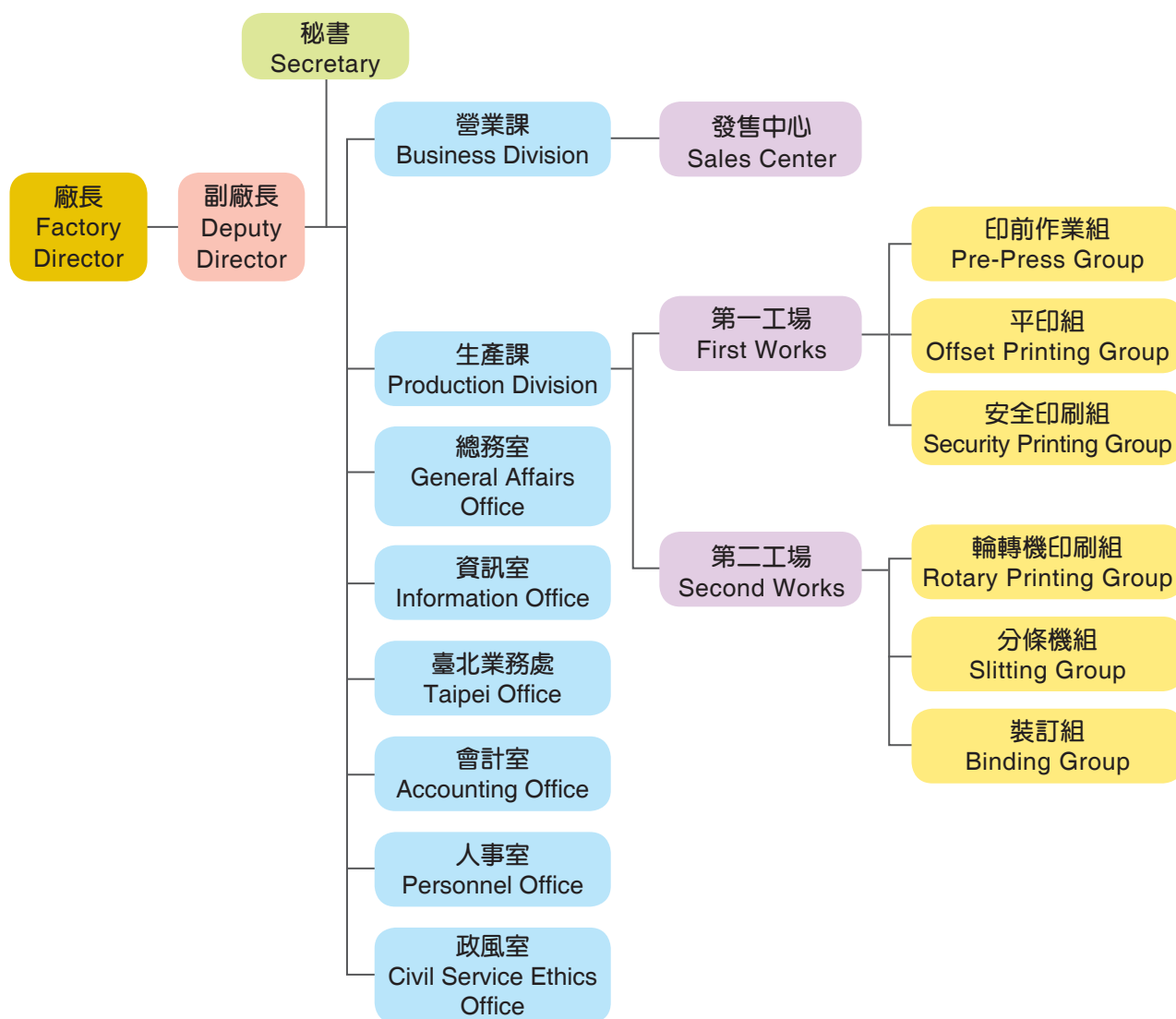


圖 27 財政部印刷廠組織系統

Chart 27 Organization of the Printing Plant, MOF

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，113 年度增補美術設計、印刷及人事等專業人才 5 名；因應業務轉型及人員老化，辦理 22 場在職訓練，並進行 9 名員工職務輪調，培養多能工、提升專業知能與生產力。

3. 持續拓展防偽標章及安全管制性印件

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；取得花蓮縣政府「113 年度促進經濟振興券印製」管制性印件。

4. 精進國際管理系統

持續強化企業流程運作效率、統一發票管理制度及資訊安全，113 年 8 月 22 日通

過 ISO 27001 資訊安全管理系統複評改版驗證、同年 11 月 14 日通過 ISO 9001 品質管理系統續評，維持證書有效性。

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 113 年 2 月 2 日與 7 月 11 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. Major Achievements in 2024

a. Assist in Business Tax Collection

- (1) In addition to providing a stable supply of uniform invoices, the business of the PPMOF has expanded from printing and sale of uniform invoices to their redemption, delivering a one-stop and real-time control service. 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) To simplify the process of purchasing uniform invoices and reduce the waiting time at service counters, starting from March 20, 2024, 33 designated sales locations in New Taipei City have offered an "online pre-order and in-person pickup" service. Similarly, beginning September 30, 2024, Kaohsiung City has implemented the same service at 32 designated sales locations. This allows the public to conveniently pre-order invoices online and swiftly collect them at designated points of sale.
- (3) Continued to handle uniform invoice redemption; completed the production, broadcasting, and final report for the uniform invoice lottery; and assisted the audit agency in investigating and handling related abnormal prize claims, which resulted in a total of NT\$1,563,619 in savings in treasury expenditures and recovery of invoice prizes in 2024.
- (4) The PPMOF is responsible for handling diversified services for uniform invoice redemption, including providing an online instant redemption service through the Unified Invoice Lottery Redemption App. Additionally, the Financial Information Service Co., Ltd., which has been entrusted with this responsibility, subcontracted the task of providing a total of 18,531 physical redemption points to third parties, including

banks and convenience stores. In 2024, a total of NT\$287.3 million was saved in government prize-handling fees.

b. Optimizing Workforce and Skill Development

In accordance with the medium- to long-term workforce renewal plan, efforts were made to streamline staffing and strengthen professional deployment. In 2024, five specialists in graphic design, printing, and human resources were recruited. To respond to business transformation and an aging workforce, 22 on-the-job training sessions were conducted and nine employees were reassigned to different positions to cultivate multi-skilled personnel and enhance professional expertise and productivity.

c. Continuous Development for Anti-Counterfeiting Labels and Security Printing

Strict control mechanisms and professional anti-counterfeiting technology were utilized for the printing of the Fresh Milk Logo, MIT Smiling Labels, Customs Fee Certification, and agricultural product-related labels, etc. Obtained approval for printing the "2024 Hualien Economic Stimulus Vouchers" from the Hualien County Government.

d. Refine International Management Systems

To further enhance the efficiency of operational procedures, the uniform invoice management system, and the information security system, the PPMOF successfully passed continuous assessments and obtained certification for ISO 27001:2022 Information Security Management System on August 22, 2024. The PPMOF was also assessed and registered against the provisions of ISO 9001 on November 14, 2024 to maintain the validity of the ISO certification, which aligns with international standards.

e. Enhancing Gender Awareness and Social Responsibility

PPMOF continues to implement comprehensive occupational safety, health management, and environmental protection measures, while actively promoting awareness of gender equality. Basic and advanced sessions of the "Gender Mainstreaming Awareness Course" were held on February 2 and July 11, 2024, respectively, to cultivate a diverse and inclusive mindset among staff members. Through the regular implementation of the "Clean Homeland" campaign, the plant actively maintains cleanliness within a 50-meter radius of its premises, thereby fostering community hygiene, enhancing neighborhood harmony, and fulfilling its corporate social responsibility.

第三章 113 年度大事紀要

日期	事件
01.03	修正所得稅法第 17 條。
01.03	修正房屋稅條例部分條文。
01.03	「112 年行政院所屬機關推動性別平等業務輔導考核及獎勵計畫」考核結果，本部獲第 2 組優等。
01.15 01.18	舉辦「受控外國企業（CFC）制度種子講師教育訓練班」。
01.17	修正「財政部辦理促進民間參與公共建設案件督導及考核作業要點」。
01.22	修正「營利事業資產重估價辦法」部分條文。
01.23	莊部長翠雲接見美台商業協會代表團。
01.23	修正「促進民間參與公共建設案件招商文件公開閱覽作業要點」。
01.24	舉辦「113 年地方財政業務聯繫會報」。
01.29	公告「111 年我國一般政府負債彙整表及與世界主要國家之比較」。
01.31	「全民共享普發現金」領取期限截止，超過 2,348 萬人領取，領取率達 99.7%。
02.19-20 02.22-23	舉辦 113 年度「財政首長研習班」、「財政副首長研習班」。
02.21-24	阮政務次長清華率團出席於秘魯阿雷奇帕舉辦之亞太經濟合作（APEC）財政次長暨央行副總裁會議。
02.23	修正「民間參與公共建設金擘獎頒發作業要點」。
03.07	修正「國有非公用土地設定地上權作業要點」。
03.07	第 36 屆財政盃網球錦標賽由本部關務署臺中關承辦，於 113 年 3 月 7 日至 3 月 9 日於臺中市國際網球中心舉行。
03.12	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」。

日期	事件
03.27	修正「公股銀行辦理青年安心成家購屋優惠貸款原則」，升息半碼並由政府額外補貼半碼至 115 年 7 月 31 日止。
04.25	召開 113 年廉政會報。
05.02-05	莊部長翠雲率團參加亞洲開發銀行（ADB）第 57 屆理事會年會。
05.09-10	莊部長翠雲率團參加中美洲銀行（CABEI）第 64 屆理事會年會。
05.29-30	國際財政司丁司長碧蓮率團出席於秘魯庫斯科舉辦之亞太經濟合作（APEC）資深財金官員會議。
05.30	修正「財政部臨時人員管理要點」，名稱並修正為「財政部約用人員管理要點」。
06.03	關務署派員赴荷蘭鹿特丹參加美國能源部舉辦之輻射偵測沙盤推演工作坊。
06.04	行政院卓院長榮泰前往臺北郵件處理中心視察國際郵包檢疫作業。
06.04	修正「BOT 與有償 BTO 招商文件（含公告事項、申請須知及投資契約）範本」。
06.04 06.07 06.12	配合 113 年 1 月 3 日公布修正房屋稅條例部分條文（房屋稅差別稅率 2.0），並自 7 月 1 日施行，舉辦 3 期「房屋稅差別稅率 2.0 種子講師訓練班」。
06.06	舉辦「財政部各地區國稅局移轉訂價研討會」。
06.11	函頒「促進民間參與公共建設案件財務評估指引」。
06.12	修正「國有非公用不動產勘查作業程序」第 12 點。
06.12	函頒「促進民間參與公共建設案件全生命週期作業手冊」第一篇及第二篇。
06.14	關務署派員參加 APEC 海關第一線工作婦女賦權：政策報告及管理指標研討會（視訊會議）。
06.20	修正「ROT 與 OT 招商文件（含公告事項、申請須知及投資契約）範本」。
06.21	完成兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司董事改選。

日期	事件
06.25	修正「執行業務所得查核辦法」部分條文。
06.27	修正「公股銀行辦理青年安心成家購屋優惠貸款原則」，新增借款人限貸 1 次規定。
06.27-07.26	舉辦「財政部 113 年度人才培訓班—薦任第 9 職等（科長級以上）至簡任第 11 職等」。
07.03	修正「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」。
07.09-18	與美國海關暨邊境保護署（CBP）共同舉辦臺北及高雄 2 場「2024 年貨物篩選鎖定及風險管理交流訓練」。
07.12	訂定「財政部工作場所性騷擾防治申訴及懲處處理要點」、「財政部性騷擾防治措施及申訴處理要點」，停止適用「財政部性騷擾防治申訴及懲處處理要點」。
07.23	舉辦 113 年度民間參與公共建設招商大會暨頒獎典禮。
07.26	建置特別預算歲出分配預算之跨年度建檔及各機關員工薪津與退休人員月退休金等付款憑單未依限傳（寄）送 2 項 e 化控管機制。
07.26	8 家公股銀行「中小企業千億振興融資方案」，融資額度再增加 3,000 億元，總額度計 9,000 億元，並延長實施期限至 114 年 12 月 31 日。
07.29	函頒「促進民間參與公共建設案件全生命週期作業手冊」第三篇及第四篇。
07.31	舉辦「第 5 屆臺越雙邊關務會議」。
08.01	修正「B（R）OO 招商文件（含甄審須知及投資契約）範本」。
08.07	修正所得稅法部分條文。
08.07	修正加值型及非加值型營業稅法部分條文。
08.09	財政部親子活動於 113 年 8 月 9 日舉辦，由莊部長翠雲主持。
08.13	修正「公股銀行辦理青年安心成家購屋優惠貸款原則」，明定已核貸青年安居購屋優惠貸款者不得申貸本優惠貸款，及承作銀行應將撥貸戶資料報送財團法人金融聯合徵信中心建檔。

日期	事件
08.13	關務署與農業部動植物防疫檢疫署簽署「推動檢疫備訓犬培育及照護合作協議書」。
08.19	國際財政司丁司長碧蓮接待美加領袖人才參訪計畫訪問團。
08.19-30	舉辦「國際租稅班第 40 期」，授課主題為「快速變遷時代經濟與財政挑戰」及「租稅協定理論及案例研討」。
08.20	訂定「財政部優質酒類其他釀造酒類認證評審基準」。
08.22	配合完成 114 年度中央政府總預算案及前瞻基礎建設計畫第 5 期特別預算案財源籌措，經行政院第 3917 次會議通過。
09.13	財政資訊中心暨各地區國稅局通過「資訊安全管理制度國際標準 ISO 27001:2022 轉版驗證」。
09.14-22	關務署彭署長英偉率團赴美國洛杉磯港參訪交流海關實務作業。
09.25	舉辦「2024 國際財政研討會」。
09.30	公告「112 年度各級政府向所設各項基金及專戶調度周轉金額統計表」。
10.01-02	舉辦「國際租稅研習班—解析全球最低稅負制」。
10.04	本部於臺北舉辦「多邊開發銀行永續及綠能商機說明會」。
10.4-11.22	舉辦「財政部 113 年度公股事業機構高階人才培訓班」。
10.07	修正「財政部及所屬各機關聘僱案件作業簡化一覽表」。
10.09	綜合所得稅電子申報繳稅系統通過「ISO/IEC 27701:2019 隱私資訊管理系統」驗證。
10.18-21	莊部長翠雲率團出席於秘魯利馬舉辦之第 31 屆亞太經濟合作 (APEC) 財政部長會議。
10.28	修正「國有非公用不動產租賃作業程序」。
10.30	本部國有財產署中區分署（苗栗辦事處）榮獲 113 年「公部門籌設職場托育設施評比」職場互助教保服務中心組「優等獎」。
11.01	地方稅網路申報作業網站（含超商 KIOSK）新增地價稅、房屋稅及使用牌照稅之補徵稅目線上查繳服務。

日期	事件
11.07	電子發票創新服務榮獲 2024 亞太資通訊科技應用獎 (ASOCIO 2024 DX Award) 之 ESG 獎。
11.12	關務署基隆關及關務署高雄關 100 噸級巡緝艇開工典禮。
11.15	舉辦海關博物館嶄新啓航開幕式。
11.15	舉辦「113 年財政部模範公務人員暨財政優秀人員頒獎典禮」。
11.18	修正「國有非公用財產產籍管理作業程序」。
11.21	修正「稅務違章案件減免處罰標準」第 16 條之 3、第 26 條。
11.29	「財政部電子發票整合服務平台」榮獲 2024 雲端物聯網創新獎之優良應用獎。
11.29	舉辦第 22 屆民間參與公共建設金擘獎頒獎典禮。
11.29	修正「財政部職場霸凌防治處理作業規定」。
12.02	修正「財政部財政資訊中心處務規程」第 4 條、第 8 條、第 17 條條文。
12.04	訂定「國有房地參與都市危險及老舊建築物加速重建作業辦法」。
12.05	本部獲 112 年度刊登行政院公報作業考核第 2 組第 1 名。
12.05	簽署臺加（加拿大）優質企業（AEO）相互承認協議（MRA）。
12.05-06	辦理「113 年度財政部資訊主管聯繫會議」。
12.06	修正「財政部公益彩券監理委員會組成辦法」第 4 條條文。
12.09	關務署高雄關 3 艘 5 噸級快艇開工典禮。
12.12	修正「小規模營業人營業稅起徵點」，自 114 年 1 月 1 日生效。
12.12	公告訂定「營業人開立電子發票應傳輸至財政部電子發票整合服務平台存證之資訊範圍及時限表」，並修正「統一發票使用辦法」第 7 條、第 20 條之 1、第 32 條。
12.16	完成中國輸出入銀行監事改派。
12.16	新地方稅平臺完成建置並上線。
12.17	修正「加值型及非加值型營業稅法施行細則」部分條文。

日期	事件
12.18	修正貨物稅條例第 12 條。
12.23	修正「關稅法施行細則」第 31 條。
12.25	函頒促進民間參與公共建設案件 OT 案簡化版可行性評估報告及先期計畫書撰擬範例。
12.26	行政院核定「兆元投資國家發展方案（114-117 年）」。本部配合該方案，透過創新促參推動機制，積極引進民間資金投資公共建設，以推動國家建設發展。
12.31	修正「薪資所得扣繳辦法」。
12.31	函頒公共建設採促參辦理之商業模式摘要版及促進民間參與公共建設案件提前終止契約原因分析及建議改善措施。

Chapter III: Major Events in 2024

Date	Events
Jan. 3	Article 17 of the Income Tax Act was amended.
Jan. 3	Partial articles of the House Tax Act were amended.
Jan. 3	The MOF has earned an excellent rating in group 2 of the gender equality evaluations from the Executive Yuan.
Jan. 15 Jan. 18	The MOFTI held the CFC (Controlled Foreign Corporation) System Train-the-Trainer Program.
Jan. 17	Operational Guidelines for Supervision and Annual Performance Review of the MOF in Promoting Private Participation in Infrastructure Projects was amended.
Jan. 22	Partial articles of the Regulations Governing the Conduction of Assets Revaluation for Profit-Seeking Enterprises were amended.
Jan. 23	Minister Tsui-Yun Chuang received the delegation of the U.S.-Taiwan Business Council (USTBC).
Jan. 23	Operation Directions for Public Browsing Tender Document in Promoting Private Participation in Infrastructure Projects Cases was amended.
Jan. 24	The 2024 Meeting on Local Finance was held.
Jan. 29	The Summary Tables on the Liabilities at General Government of Taiwan in 2022 Compared with Major Countries in the World was announced.
Jan. 31	The deadline for claiming the Universal Cash Handout was expired, with over 23.48 million people having claimed it, achieving a claim rate of 99.7%.
Feb. 19-20 Feb. 22-23	The MOFTI held two seminars for the heads and the deputy heads of the finance agencies.
Feb. 21-24	Political Deputy Minister Ching-Hwa Juan led a delegation to the APEC Finance and Central Bank Deputies Meeting in Arequipa, Peru.

Date	Events
Feb. 23	The Operation Guidelines for the Golden Thumb Award for Private Participation in Public Construction was amended.
Mar. 7	The Operation Directions for Establishment of Superficies on National Non-public Use Land was amended.
Mar. 7	The 36th Financial Cup Tennis Championship, organized by Taichung Customs, Customs Administration of the Ministry of Finance, is held at the Taichung International Tennis Center from March 7 to March 9, 2024.
Mar. 12	Operational Guidelines for Information Collection and Incentive Rewards for PPP Projects Undertaken by Agencies was amended.
Mar. 27	The MOF revised the regulations of the Preferential Housing Loans for the Youth and the government will subsidize extra interest charge by 0.125% until July 31, 2026 in response to the raising of interest rates by the Central Bank on March 21, 2024.
Apr.25	The 2024 Integrity Report meeting was convened.
May 2-5	Minister Tsui-Yun Chuang led a delegation to the 57th Annual Meeting of the Board of Governors of the Asian Development Bank.
May 9-10	Minister Tsui-Yun Chuang led a delegation to the 64th Annual Meeting of the Board of Governors of the Central American Bank for Economic Integration.
May 29-30	The Director General of the Department of International Fiscal Affairs, Pi-Lien Ding led a delegation to the APEC Senior Finance Officials' Meeting in Cusco, Peru.
May. 30	The Regulations on the Management of Temporary Staff of the MOF was amended and renamed as the Regulations on the Management of Contract Workers of the MOF.
Jun. 3	Participants from Customs Administration attended the Taiwan/Netherlands Tabletop Exercise Workshop held by United States Department of Energy/National Nuclear Security Administration in Rotterdam, Netherlands.

Date	Events
Jun. 4	Premier Cho Jung-tai visited Taipei Mail Processing Center to observe the inspection operation on international mail.
Jun. 4	The Tender Document Templates of BOT and BTO were amended.
Jun. 4 Jun. 7 Jun. 12	Three sessions of the Differentiated House Tax Rate 2.0 Train-the-Trainer Program were held.
Jun. 6	The MOFTI held the Transfer Pricing Seminar for the Regional National Tax Bureaus of the MOF.
Jun. 11	The Financial Assessment Guidelines in Promoting Private Participation in Infrastructure Projects Cases was promulgated.
Jun. 12	The Procedures for Exploration and Inspection of National Non-Public Use Real Estate was amended.
Jun. 12	The Full Life Cycle Operation Manual for Promoting Private Participation in Infrastructure Projects Cases (Part 1 and Part 2) was promulgated.
Jun. 14	Participated in the APEC Workshop of Empowering Women in Frontline Customs Work: Policy Report and Management Indicators. (video conference)
Jun. 20	The Tender Document Templates of ROT and OT were amended.
Jun. 21	The board directors' election (including independent directors) was completed for Mega Financial Holding Co., Ltd. , First Financial Holding Co., Ltd. and Taiwan Business Bank, Ltd.
Jun. 25	Partial articles of the Regulations for Examination of Professional Practice Income were amended.
Jun. 27	The MOF revised the regulations of the Preferential Housing Loans for the Youth and limits the preferential housing loan to a one-time loan for first-time buyers.
Jun. 27- Jul. 26	The MOFTI held the 2024 Talent Cultivation Program.

Date	Events
Jul. 3	The Operating Instructions for the Commissioning of Training and Examination of Professionals for Promoting Private Participation in Public Infrastructure was amended.
Jul. 9-18	Co-hosted 2024 Targeting and Risk Management Workshop with U.S. Customs and Border Protection in Taipei and Kaohsiung.
Jul. 12	The Workplace Sexual Harassment Prevention Complaint and Disciplinary Handling Guidelines of MOF and the Sexual Harassment Prevention Measures and Complaint Handling Guidelines of MOF were formulated; and the Directions for Sexual Harassment Control, Report, Investigation, and Handling of MOF cease to apply.
Jul. 23	The 2024 Taiwan PPIP Investment Convention and Award Ceremony was held.
Jul. 26	Two e-control mechanisms were completed for the inter-annual filing for the annual expenditures of budget distribution of the special budget, and payment vouchers of salaries for agencies' employees and monthly retirement payments for retirees which are not transmitted (sent) before the deadline.
Jul. 26	The financing limit amount of the Small and Medium Enterprise (SME) NT\$300 billion Revitalization Financing Program was increased from totaling NT\$300 billion to NT\$900 billion until December 31, 2025.
Jul. 29	The Full Life Cycle Operation Manual for Promoting Private Participation in Infrastructure Projects Cases (Part 3 and Part 4) was promulgated.
Jul. 31	The 5th Bilateral Meeting between Taiwan and Vietnam Customs was held.
Aug. 1	The Tender Document Template of B(R)OO was amended.
Aug. 7	Partial articles of the Income Tax Act were amended.
Aug. 7	Partial articles of the Value-added and Non-value-added Business Tax Act were amended.
Aug. 9	The Ministry of Finance holds a parent-child event on August 9, 2024, hosted by Minister Tsui-Yun Chuang.

Date	Events
Aug. 13	The MOF revised the regulations of the Preferential Housing Loans for the Youth and limits borrowers who choose Preferential Housing Loans for the Youth either from the Ministry of Finance or the Ministry of Agriculture to one loan per person. Banks with government-owned shareholdings have to submit the clients' information to the Joint Credit Information Center.
Aug. 13	"Cooperation Agreement on the Training, Breeding, and Care of Quarantine Detector Dogs" was signed with Animal and Plant Health Inspection Agency, Ministry of Agriculture.
Aug. 19	The Director General of the Department of International Fiscal Affairs, Pi-Lien Ding received the delegation of the U.S. and Canada Visitor Leadership Program.
Aug. 19-30	The MOFTI held the 40th International Taxation Academy, with the topics of "Economic and Fiscal Challenges in the Fast-Changing World" and "Tax Treaties: Theory and Case Studies."
Aug. 20	The MOF Criteria for the Evaluation of Alcohol Quality Certification for Other Brewed Alcoholic Beverages was promulgated.
Aug. 22	In cooperation with the Directorate General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan, the MOF completes the preparation for revenues of the 2025 Central Government General Budget Proposal and the fifth phase of the Forward-looking Infrastructure Development Program Special Budget Proposal, which were approved during the meeting no. 3917 of the Executive Yuan.
Sep. 13	The FIA and the five National Taxation Bureaus obtained the ISO 27001:2022 certificate.
Sep. 14-22	A delegation to the Port of Los Angeles was led by Director General Peng Ying-Wei to visit Customs Operations and exchange views with US counterparts.
Sep. 25	The MOFTI held the 2024 International Public Finance Seminar.
Sep. 30	The "Statistical Tables on the Amounts Drawn down from the Established Various Funds and Special Accounts at all Levels of Government in 2023" were announced.

Date	Events
Oct. 1-2	The MOFTI held the Seminar for International Taxation-Unpacking the Global Minimum Tax Regime.
Oct. 4	The MOF hosted the "Multilateral Development Banks Business Opportunities Seminar: Sustainability and Green Energy" in Taipei.
Oct. 4- Nov. 22	The MOFTI held the 2024 Training and Development Program for High-Ranking Staff of Government-owned Businesses.
Oct. 7	The Overview of Simplified Procedures for Employment Cases of the Ministry of Finance and Its Affiliated Agencies was amended.
Oct. 9	The system of e-Filing and Payment of Individual Income acquired the ISO 27701:2019 certification in privacy information management system.
Oct. 18-21	Minister Tsui-Yun Chuang led a delegation to the 31st APEC Finance Ministers' Meeting held in Lima, Peru.
Oct. 28	The Operation Directions for Leasehold of National Non-public Use Real Estate was amended.
Oct. 30	The Miaoli Office, Central Region Branch, National Property Administration, Ministry of Finance receives the "Excellent Award" in 2024 for its Workplace Mutual Assistance Early Childhood Education Service Center in the Evaluation of Workplace Childcare Facilities in Public Sector Establishments.
Nov. 1	The local tax e-filing portal along with convenience store kiosks added payment services for land tax, house tax, and vehicle license tax.
Nov. 7	The E-Invoice Innovative Service was honored with the ESG Award under the ASOCIO 2024 DX Award.
Nov. 12	Construction ceremony of 100-ton patrol vessel at Keelung Customs and Kaohsiung Customs.
Nov. 15	The opening ceremony of the newly renovated Customs Museum was held.

Date	Events
Nov. 15	The MOF 2024 Civil Service Excellence Awards was held.
Nov. 18	The Operation Procedures for National Non-public Use Property Registration Management was amended.
Nov. 21	Articles 16-3 and 26 of the Standards for the Exemption of Penalties for Misconduct in Taxation Affairs were amended.
Nov. 29	Ministry of Finance E-Invoice Platform was honored with the 2024 Cloud IoT Innovation Award for Outstanding Application.
Nov. 29	The 22nd Golden Thumb Awards for the PPP Ceremony was held.
Nov. 29	The Workplace Bullying Prevention and Handling Procedures of MOF was amended.
Dec. 2	Articles 4, 8, and 17 of the Regulations Governing the Administrative Affairs of Fiscal Information Agency, MOF were amended and issued.
Dec. 4	The Regulations Governing the Inclusion of National Housing and Land in Expediting Reconstruction of Urban Unsafe and Old Buildings was promulgated.
Dec. 5	The MOF was ranked first in group 2 of the Executive Yuan Gazette 2023 assessment.
Dec. 5	“Arrangement between the Taipei Economic and Cultural Office in Canada and the Canadian Trade Office in Taipei Regarding Mutual Recognition of the Partners in Protection Program in Canada and the Authorized Economic Operator Programmer in Taiwan” was signed.
Dec. 5-6	The conference on “The Chief Information Officers of the MOF and Its Subordinate Agencies of 2024” was held.
Dec. 6	Articles 4 of the Regulations for Establishment of the Ministry of Finance Public Welfare Lottery Supervising Committee was amended.
Dec. 9	Construction ceremony for 3 5-ton speeding patrol vessels was held at Kaohsiung Customs.

Date	Events
Dec. 12	The Taxable Threshold of Non-value-added Tax for Small Business Entities was amended and became effective on January 1, 2025.
Dec. 12	Scope and deadlines for information that Business Entities Shall Transmit to the E-invoice Platform of the Ministry of Finance for Storage and Verification When Issuing Electronic Uniform Invoices was announced and articles 7, 20-1, and 32 of the Regulations Governing the Use of Uniform Invoices were amended.
Dec. 16	The supervisors of The Export-Import Bank of the R.O.C. were reassigned.
Dec. 16	The new local tax information system was successfully completed and brought online.
Dec. 17	Partial articles of the Enforcement Rules of Value-added and Non-value-added Business Tax Act were amended.
Dec. 18	Article 12 of the Commodity Tax Act was amended.
Dec. 23	Article 31 of the Enforcement Rules of the Customs Act was amended.
Dec. 25	Simplified OT cases Feasibility Study and Preliminary Planning Template was promulgated.
Dec. 26	The Executive Yuan approved the “Trillion NT Dollar Investment National Development Plan”. The MOF has aligned with the Plan by leveraging innovative Public Private Partnership mechanisms to attract private investment in infrastructure projects, so as to promote national development.
Dec. 31	The Regulations Governing the Withholding of Tax on Salaries and Wages was amended.
Dec. 31	Simplified Business Model for Promoting Private Participation in Public Infrastructure and Analysis and Improvement Measures for Early Terminated Promoting Private Participation in Public Infrastructure Cases were promulgated.

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