

# 中華民國財政年報 2023

Annual Report on Government Finance in The Republic of China



財政部 編印  
中華民國一一三年七月  
MINISTRY OF FINANCE  
REPUBLIC OF CHINA  
July 2024

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ANNUAL REPORT ON GOVERNMENT  
FINANCE IN THE REPUBLIC OF CHINA  
2023



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# 序 言

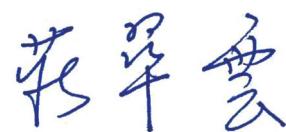
財政部職掌全國財政業務，涵蓋國庫、賦稅、關務、國有財產、財政資訊、國際財政及促進民間參與公共建設等範疇，分別由國庫署、賦稅署、各地區國稅局、關務署、國有財產署、財政資訊中心、國際財政司及推動促參司主管，統籌國家可用財力資源，支應政府推動各項政務所需財源。

112 年由於政府多元籌措財源，賡續開源節流，中央政府年度總決算歲入歲出賸餘達新臺幣 2,790 億元，係自 106 年度起連續 7 年產生賸餘。為加速疫後復甦，本部積極辦理全民共享普發現金，督導公股銀行辦理中小企業千億振興融資方案，並完備促參法制環境，促進民間投資公共建設。為強化我國產業全球供應鏈核心地位，依修正後產業創新條例規定，對公司前瞻創新研究發展及先進製程設備支出提供租稅優惠，另推動臺韓所得稅協定生效，深化雙邊貿易及投資關係。

展望未來，面對俄烏及中東戰爭，地緣政治風險升高、全球暖化、國際經濟脆弱等挑戰，本部將在既有基礎上，秉持務實彈性原則，以科技創新及綠色轉型為主軸擘劃財政政策，推升國家生產力，並提高財政韌性，達成國家財政及經濟永續發展目標。

財政工作經緯萬端，為有助於各界瞭解公共財政，特編印「中華民國財政年報」，以業務別為區分，就各單位之職掌，以簡潔文字介紹重要業務概況，輔以統計數據圖表分析各項業務執行績效，期盼各界能不吝指教與支持。

財政部部長



謹識

# PREFACE

The Ministry of Finance (MOF) is in charge of national finance. Its function covers a wide range of activities in relation to the national treasury, taxation, customs, national property, fiscal information, international fiscal affairs, and the promotion of private participation in infrastructure projects. The major agencies of the above businesses of the MOF are the National Treasury Administration, the Taxation Administration, the National Taxation Bureaus, Customs Administration, the National Property Administration, the Fiscal Information Agency, the Department of International Fiscal Affairs, and the Department for the Promotion of Private Participation. The MOF coordinates the financial resources available to the country and raises financial resources to support the government's administration.

In 2023, due to the government's diversifying financial resources mobilization and continued efforts to increase revenues and reduce expenditures, the central government recorded a surplus of NT\$279 billion. This marks the seventh consecutive year that a surplus has been recorded since 2017. To accelerate post-pandemic recovery, the MOF actively implemented the universal cash handout, supervised the banks with government-owned shareholdings in executing the Small and Medium Enterprises Revitalization Financing Program, and enhanced the legal environment to promote private investment in infrastructure. To strengthen the core position of domestic industry in the global supply chain in accordance with the amended Statute for Industrial Innovation, tax incentives for R&D and equipment investment are provided to enterprises engaged in technological innovation and occupying key positions in the global supply chain. The entry into force of the Taiwan-Korea Income Tax Agreement is also conducive to deepening bilateral trade and investment relations.

Looking to the future, in the face of challenges such as the wars between Russia and Ukraine as well as in the Middle East, rising geopolitical risks, global warming, and the fragile international economy, the MOF will build on its existing foundation and adhere to the principle of pragmatic flexibility to outline fiscal policy focused on technological innovation and green transformation to enhance national productivity and fiscal resilience to achieve the goal of fiscal and economic sustainability.

This report is provided to help the public understand public finance. It is divided into business sections with a brief introduction to each important function, along with statistical data and charts to analyze the performance of each business. Your suggestions and support would be most deeply appreciated.



Minister  
Ministry of Finance

# 財政部 113 年重要施政

## 壹、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、檢討各級政府財政收支劃分
- 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

## 貳、建立合理稅制， 推動便民措施

- 一、賡續推動修正賦稅法規
- 二、賡續規劃行動支付租稅優惠措施
- 三、持續推廣使用雲端發票
- 四、精進綜合所得稅結算申報措施
- 五、調高幼兒學前及房屋租金支出特別扣除額
- 六、鼓勵房屋有效利用及合理化房屋稅負
- 七、精進遺產稅便民服務措施

## 參、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、落實執行貿易救濟措施
- 六、精進緝毒犬隊業務
- 七、精進事後稽核人工智慧選案系統
- 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」

## 肆、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、建立國有房地包租機制
- 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

## 伍、引進民間資金， 投入公共建設

- 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

## 陸、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

## 柒、落實法規鬆綁， 強化投資動能

# Major Policies of the Ministry of Finance in 2024

## 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 of revenues and expenditures by governments at all levels
- F. Strengthening government-controlled enterprise management
- G. Advancing the tobacco and alcohol administration
- H. Improving the stable development of the Public Welfare Lottery

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

- A. Continuously promoting amendments of tax laws and regulations
- B. Continuously promoting mobile payment with tax incentives
- C. Continuously promoting cloud invoicing
- D. Enhancing measures for individual income tax returns
- E. Increasing the special deduction amount for pre-school children and rent for housing
- F. Encouraging effective utilization of houses and rationalizing the house tax
- G. Optimizing facilitation measures for estate tax declaration

## 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. Implementing trade remedy measures
- F. Refining operations of the Drug Detector Dog Team
- G. Advancing the Artificial Intelligence Selection System of Post-Clearance Audit
- H. Promoting international customs affairs
- I. Continuously strengthening of 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 to create asset values
- B. Cooperating with the competent authorities in charge of the businesses concerned and private sectors 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. Processing operations to lease national non-public real estate for subleasing
- F. Assisting in coastal environment clean-up work through collaborative division of labor
- G. Performing restoration, management, and conservation of national non-public use cultural heritage sites
- H. Performing national non-public use real estate takeover operations

## V. Attracting Private Investments in Infrastructure

- A. Refining the Public-Private-Partnership (PPP) 2.0 legal environment
- B. Improving the effectiveness of participation promotion and training
- C. Strengthening of counseling, encouraging, and conducting the authority in charge in handling key and new infrastructure of PPP projects
- D. Improving the mediation mechanism for contract performance disputes
- E. Strengthening supervision and evaluation work

## 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 112 年底，部本部預算員額為 229 人（職員 191 人、駐警 4 人、工友 8 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 112 年底，所屬行政機關預算員額 14,589 人（職員 12,382 人、工友 193 人、技工 136 人、駕駛 100 人、聘用及約僱 1,778 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、臺銀人壽保險股份有限公司、臺銀綜合證券股份有限公司、臺銀綜合保險經紀人股份有限公司，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 112 年度預算員額 22,025 人（正式職員 16,023 人，臨時職員 31 人及正式工員 5,971 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 2023 is 229 (with 191 regular staff, four security guards, eight 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 2023 is 14,589 (with 12,382 regular staff, 193 manual workers, 136 technicians, 100 drivers, and 1,778 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, BankTaiwan Life Insurance Co., Ltd., BankTaiwan Securities Co., Ltd., BankTaiwan Insurance Brokers Co., Ltd., Land Bank of Taiwan, The Export-Import Bank of the Republic of China, Taiwan Tobacco and Liquor Corporation, and Printing Plant, MOF. The number of budgeted staff in year 2023 is 22,025 (with 16,023 regular staff, 31 temporary workers, and 5,971 official workers).

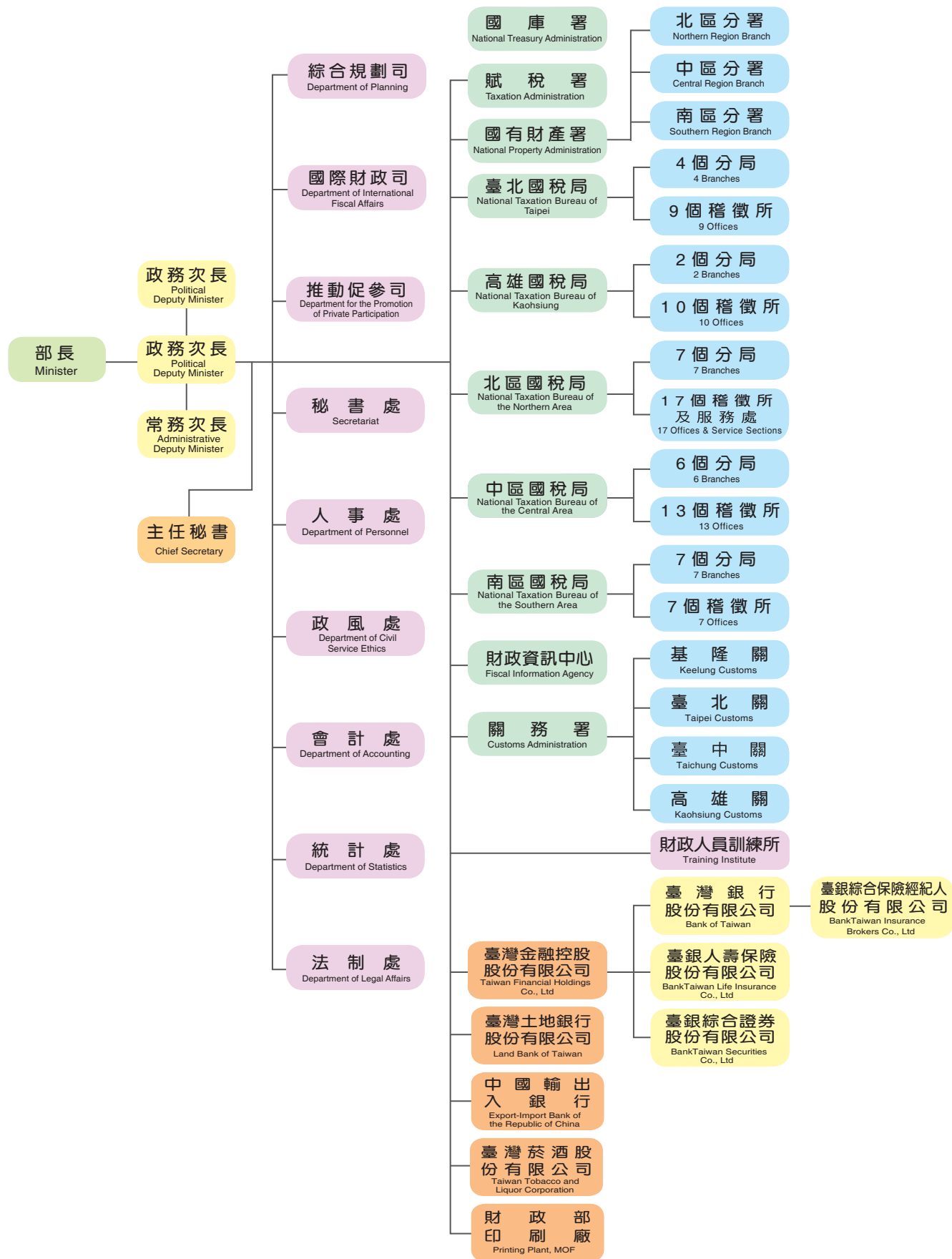


圖 1 財政部及所屬機關（構）組織系統  
Chart 1 Organization of the MOF

## 貳、人力

截至 112 年底，本部及所屬各機關（構）正式職員實有員額 27,333 人。

### 一、依機關別

部本部 186 人，占 0.68%；所屬行政機關 11,849 人，占 43.35%；所屬事業機構 15,298 人，占 55.97%。

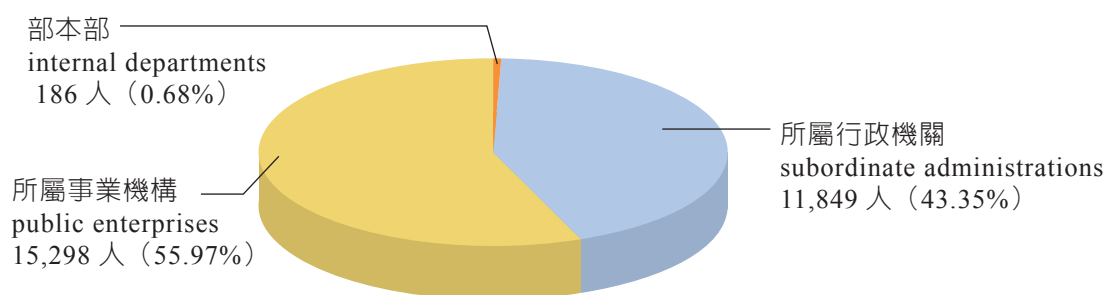


圖 2 財政部及所屬機關（構）正式職員分布比率

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

### 二、依男女性別

本部及所屬機關（構）男性職員 11,276 人，占總員額 41.25%；女性 16,057 人，占 58.75%。

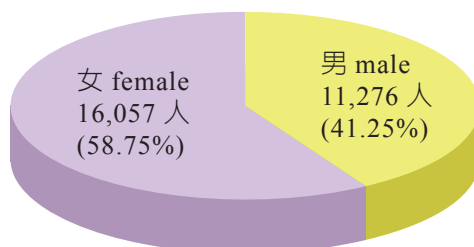


圖 3 財政部及所屬機關（構）職員性別分布比率

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 45 歲；所屬事業機構為 45 歲。

### 四、依學歷別

本部及所屬機關（構）職員，具博士學歷者 94 人，占 0.34%；具碩士學歷者 8,798 人，占 32.19%；具大學學歷者 15,717 人，占 57.5%；具專科學歷者 2,198 人，占 8.04%；高中職以下及其他學歷者 526 人，占 1.93%。

## II. Workforce Profile

At year-end 2023, the number of regular staff of the MOF, including its subordinate organizations, is 27,333.

### A. By Agency

The number of regular staff at the headquarter of the MOF is 186 (0.68%), while those at its subordinate administrations and public enterprises are 11,849 (43.35%) and 15,298 (55.97%), respectively.

### B. By Gender

The MOF and its subordinate organizations, collectively, have 11,276 male staff (41.25%) and 16,057 female staff (58.75%).

### 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 headquarter, and 45 for those at subordinate administrations and public enterprises.

### D. By Education Level

At the MOF, including its subordinate administrations and public enterprises, there are a total of 94 staff members with a doctoral degree (0.34%), 8,798 staff with a master's degree (32.19%), 15,717 staff with a bachelor's degree (57.5%), 2,198 staff with an associate degree (8.04%), and 526 staff with a high school or vocational school degree or below (1.93%).

## 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 Office, 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

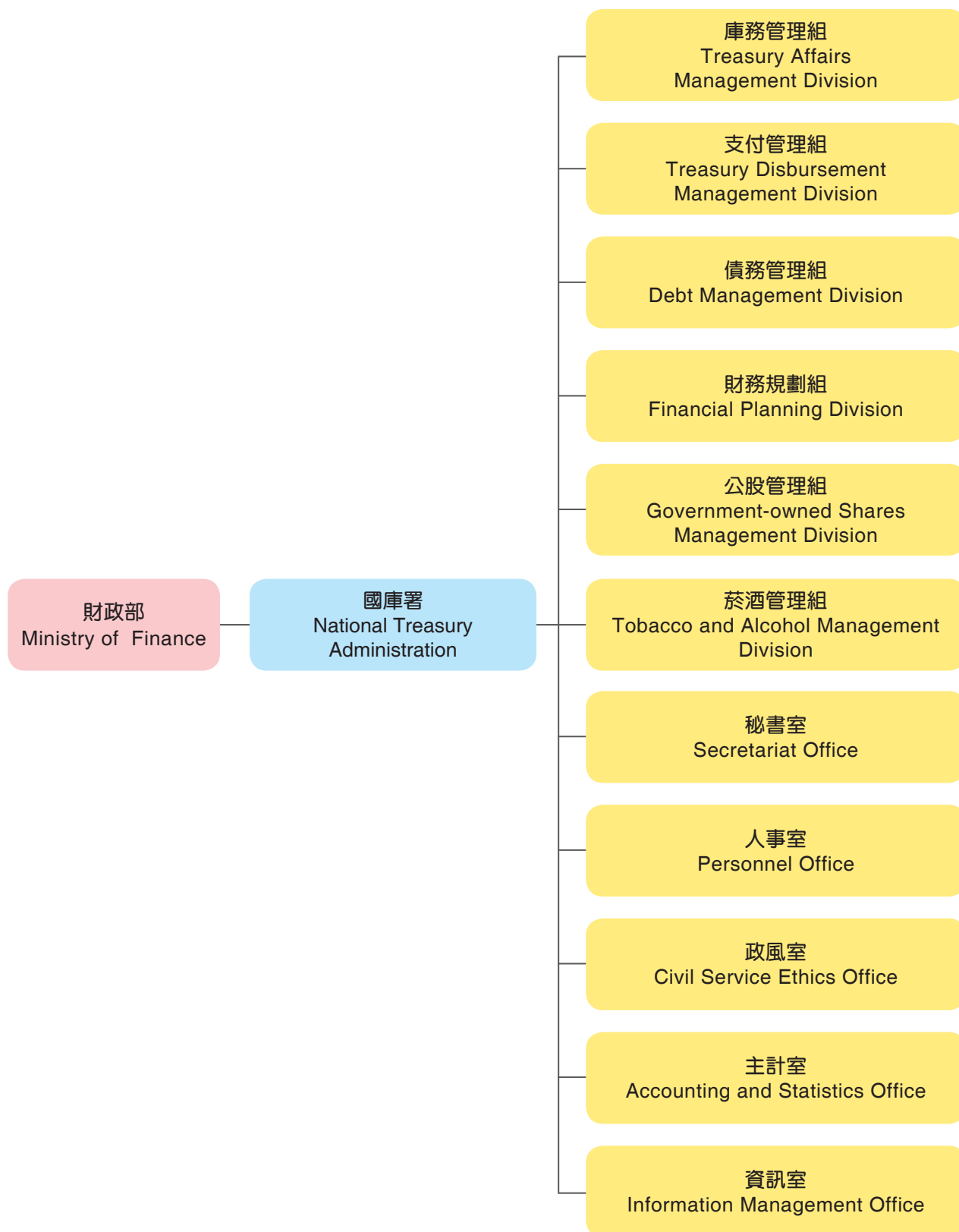


圖 4 國庫署組織系統

Chart 4 Organization of the National Treasury Administration

public welfare 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

103 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，歲入歲出由預算數差短轉為賸餘 2,790 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 2014, 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, the total final accounts indicates a shift from a deficit to a surplus of NT\$279 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(-)
2014	1,726.4	1,853.6	-127.1
2015	1,885.7	1,895.7	-10.0
2016	1,895.7	1,939.9	-44.2
2017	1,929.8	1,927.3	2.5
2018	2,020.3	1,909.4	110.9
2019	2,076.5	1,955.8	120.7
2020	2,169.6	2,039.4	130.3
2021	2,387.0	2,089.1	297.9
2022	2,713.2	2,214.0	499.3
2023	2,907.4	2,628.4	279.0

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. 103 年度至 111 年度為審定決算數，112 年度為院編決算數。

Notes: 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. 2014~2022: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan; 2023: Final Account of the Central Government, edited by Executive Yuan.

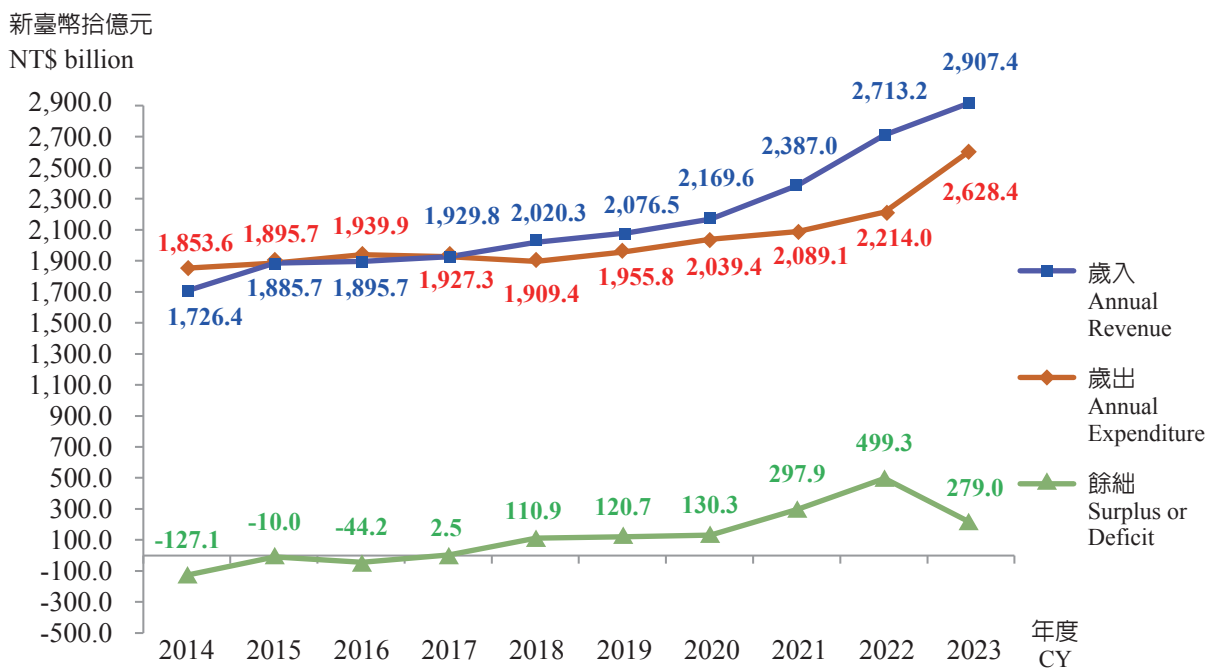


圖 5 中央政府財政收入趨勢

Chart 5 Trends in Revenues and Expenditures of the Central Government

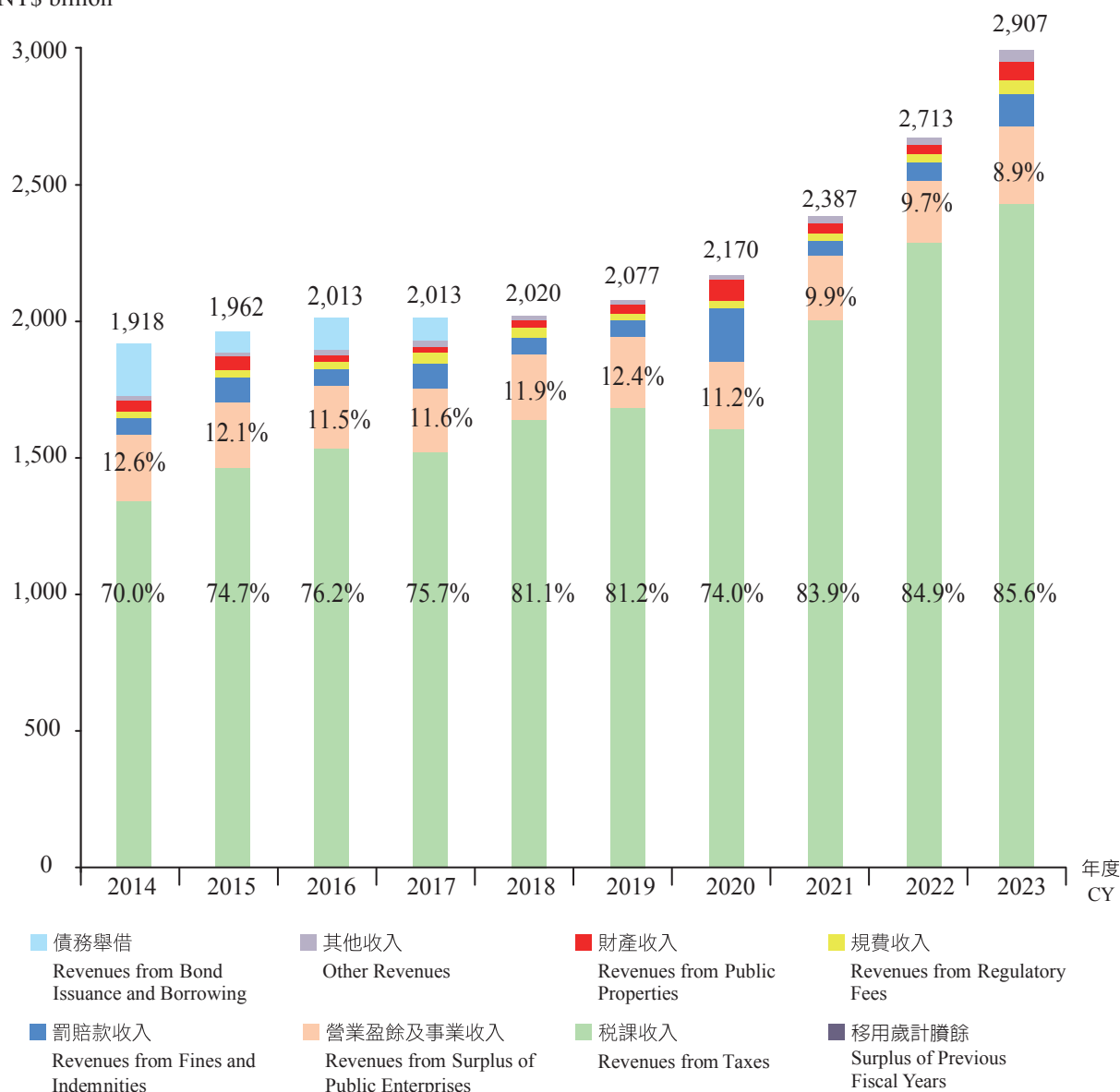
## (二) 中央政府收入結構

### 2. Structure of the Revenues of the Central Government

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：

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. 103 年度至 111 年度為審定決算數，112 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。

Notes: 1. Figures in the chart listed are from the execution of the Central Government General Budget.  
2. 2014~2022: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.  
2023: Final Account of the Central Government, edited by 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

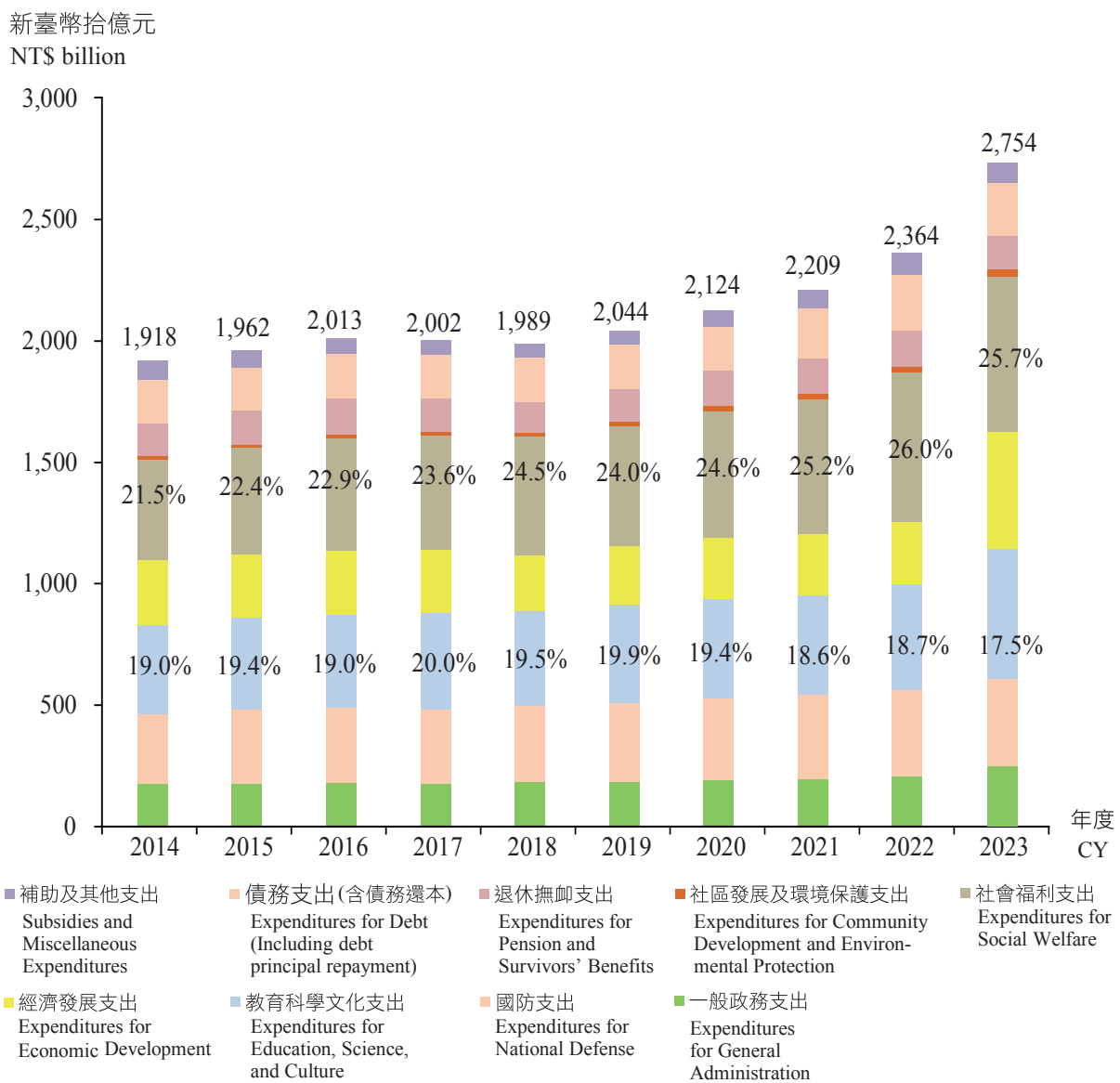
Chart 6 Structure of the Revenues of the Central Government

### (三) 中央政府支出結構

#### 3. Structure of the Expenditures of the Central Government

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 103 年度 40.5% 上升至 112 年度 43.2%，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。

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 40.5% in 2014 to 43.2% in 2023, 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 of society.



附註：103 年度至 111 年度為審定決算數，112 年度為院編決算數。

Notes: 2014~2022: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

2023: Final Account of the Central Government, edited by 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

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

107 年度至 112 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。

No amount of the central government debt has been incurred for the Central Government General Budget from 2018 to 2023, 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 has been utilized to finance major national construction projects.

表 2 中央政府 1 年以上公共債務舉借概況

Table 2 Issuance of Central Government Debt with a Maturity of One Year or Longer

單位：新臺幣拾億元  
Unit: NT\$ billion

年度 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 (%)
2014	192	1,916	10.02
2015	76	1,935	3.94
2016	113	1,976	5.71
2017	83	1,974	4.22
2018	0	1,967	0.00
2019	0	1,998	0.00
2020	0	2,078	0.00
2021	0	2,136	0.00
2022	0	2,251	0.00
2023	0	2,966	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 103 年度至 111 年度係審定決算數，112 年度為院編決算數。  
3. 本表中央政府歲出總額均為預算數。

Notes: 1. The debts in this table shall be subject to the limitation set out in the provisions of Paragraph 7, Article 5 of the Public Debt Act.  
2. The source of the amount of central government debt:  
(1) 2014~2022: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.  
(2) 2023: Final Accounts of the Central Government, edited by the Executive Yuan.  
3. Expenditures in this table are the budget amounts.

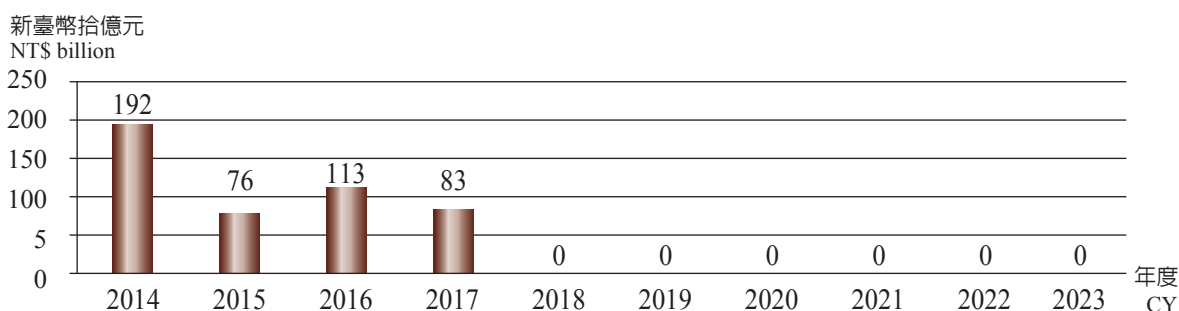


圖 8 中央政府舉借債務數額  
Chart 8 Central Government's Outstanding Debt

(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

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

截至 112 年底，中央政府 1 年以上公共債務未償餘額 6 兆 585 億元，占國內生產毛額 25.73%。

As of the end of 2023, the central government's outstanding debt with a maturity of one year or longer totaled NT\$6,058.5 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 25.73%.

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 (%)
2014	5,276	16,258	32.45
2015	5,296	17,055	31.05
2016	5,339	17,555	30.41
2017	5,353	17,983	29.77
2018	5,374	18,375	29.24
2019	5,327	18,909	28.17
2020	5,536	19,915	27.80
2021	5,709	21,663	26.35
2022	5,921	22,680	26.11
2023	6,058	23,551	25.73

附註：1. 本表不含外債。  
2. 本表 103 年度至 111 年度為審定決算數，112 年度為院編決算數。  
3. GDP 資料來源：行政院主計總處。

Notes: 1. External debt is not included.  
2. 2014-2022: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan; 2023: 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).

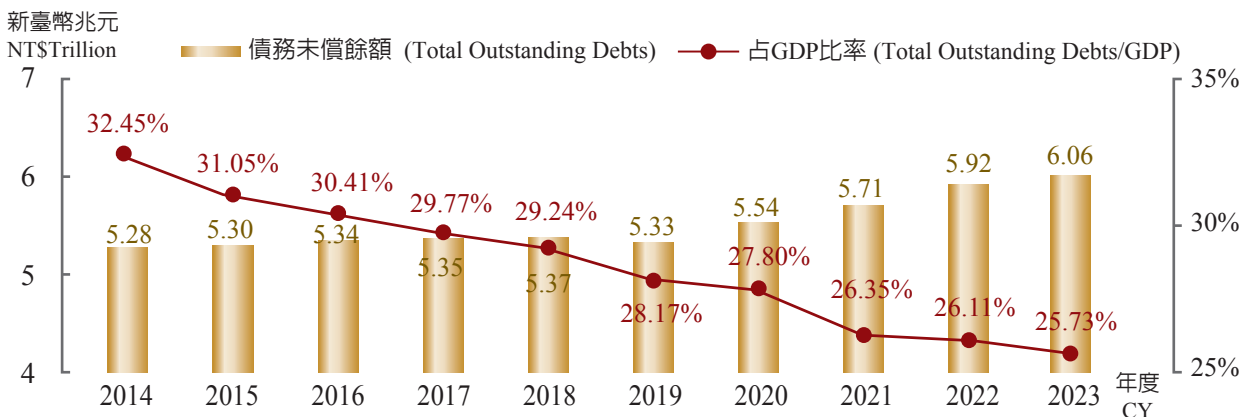


圖 9 中央政府債務未償餘額  
Chart 9 Central Government's Outstanding Debt

## (六) 中央政府債務還本付息占國內生產毛額百分比

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

截至 112 年底，中央政府債務還本付息占國內生產毛額 0.89%。

As of the end of 2023, the repayments of the principal and interest of central government debt as a percentage of GDP stood at 0.89%.

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 (%)
2014	64	115	179	16,258	1.10
2015	66	111	177	17,055	1.04
2016	73	113	186	17,555	1.06
2017	74	101	176	17,983	0.98
2018	79	100	180	18,375	0.98
2019	89	98	186	18,909	0.99
2020	85	95	180	19,915	0.90
2021	120	88	208	21,663	0.96
2022	150	83	233	22,680	1.03
2023	126	83	209	23,551	0.89

附註：1. 本表 103 年度至 111 年度為審定決算數，112 年度為院編決算數。

2. 表列還本數不含中央政府債務基金編列之償還數。

Notes: 1. 2014~2022: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

2023: 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

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

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

In recent years, the government has actively promoted the enhancement of public infrastructure with the expectation of encouraging an increase in private sector investment so as to promote the development of the national economy. Moreover, under such circumstances as where

the substantial revenue of the government fails to grow correspondingly, and the government's debt with a maturity of one year or longer gradually increases year by year, it 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 (%)
2014	5,276	650	168	1	6,095	41.36
2015	5,296	669	164	1	6,130	39.80
2016	5,339	709	159	1	6,208	38.34
2017	5,353	698	156	0	6,207	36.60
2018	5,374	706	152	0	6,232	35.55
2019	5,327	711	149	0	6,188	34.43
2020	5,536	717	146	0	6,399	34.74
2021	5,709	703	139	0	6,551	34.36
2022	5,921	675	132	0	6,728	33.37
2023	6,058	676	119	0	6,853	32.00

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. 103 至 111 年皆為審定決算數，112 年為自(院)編決算數。

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

2. 2014-2022: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan. 2023: Estimated final accounts for all levels of government.

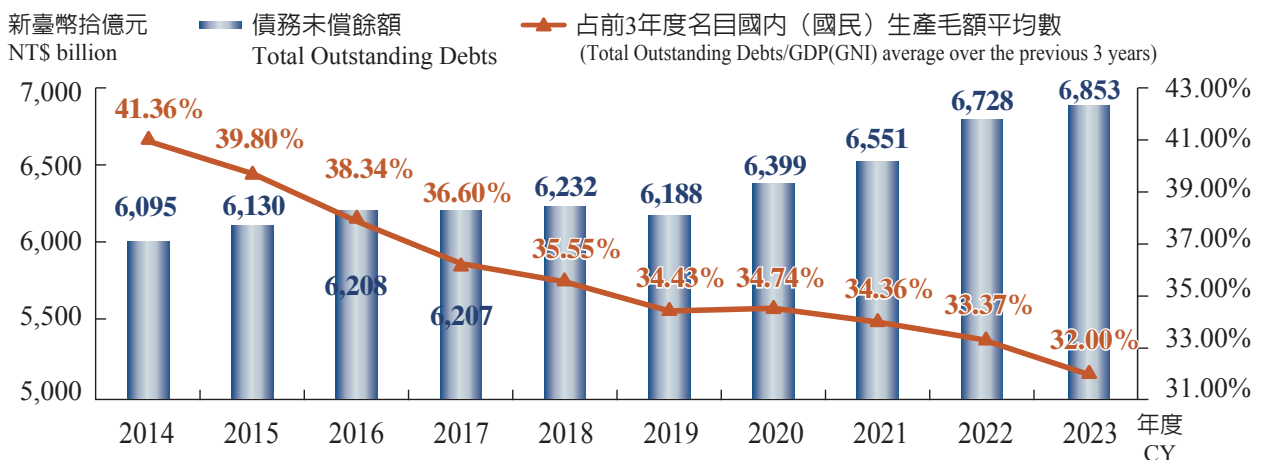


圖 10 各級政府債務未償餘額  
Chart 10 Outstanding Debt of All Levels of Government

## (八) 發行公益彩券挹注社會福利財源概況

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

112 年度公益彩券銷售金額為 1,625.1 億元，彩券盈餘分配數為 354.4 億元，計分配衛生福利部 159.5 億元、中央健康保險署 17.7 億元及地方政府 177.2 億元，挹注國民年金、全民健保及地方政府社會福利財源。

The sales of the Public Welfare Lottery in 2023 were NT\$162.51 billion. The lottery distributed surplus was NT\$35.44 billion, of which NT\$15.95 billion was distributed to the Ministry of Health and Welfare, NT\$1.77 billion to the National Health Insurance Administration, and NT\$17.72 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 2023

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  公益彩券 Public Welfare Lottery (PWL)
		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)		
		45%	5%	50%		
2000 ~ 2022		249.63	27.83	279.16	556.62	2,175.18
2023		15.95	1.77	17.72	35.44	162.51
總計 Total		265.58	29.60	296.88	592.06	2,337.69

## (九) 菸酒市場占有概況

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

91年1月1日實施菸酒新制後，近十年國產及進口菸酒市場占有率消長情形如次：

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%
2014		21,570,931	54.78	-2.12	17,805,245	45.22	8.44	39,376,176	100.00	2.39
2015		22,095,743	59.67	2.43	14,932,081	40.33	-16.14	37,027,824	100.00	-5.96
2016		25,584,893	67.54	15.79	12,295,101	32.46	-17.66	37,879,994	100.00	2.30
2017		32,863,310	84.94	28.45	5,828,460	15.06	-52.60	38,691,770	100.00	2.14
2018		31,991,893	83.85	-2.65	6,162,308	16.15	5.73	38,154,201	100.00	-1.39
2019		31,226,809	85.58	-2.39	5,262,170	14.42	-14.61	36,488,979	100.00	-4.36
2020		28,738,943	82.88	-7.97	5,937,271	17.12	12.83	34,676,213	100.00	-4.97
2021		32,361,460	82.55	12.60	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

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。

Sources: 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%
2014	5,153,725	66.95	2.34	2,543,712	33.05	13.87	7,697,436	100.00	5.88
2015	5,151,966	65.97	-0.03	2,657,197	34.03	4.46	7,809,163	100.00	1.45
2016	5,053,079	64.22	-1.92	2,815,474	35.78	5.96	7,868,553	100.00	0.76
2017	5,074,808	63.47	0.43	2,920,231	36.53	3.72	7,995,039	100.00	1.61
2018	4,887,968	62.72	-3.68	2,904,794	37.28	-0.53	7,792,762	100.00	-2.53
2019	4,696,621	60.57	-3.91	3,057,476	39.43	5.26	7,754,097	100.00	-0.50
2020	4,622,874	58.06	-1.57	3,339,884	41.94	9.24	7,962,757	100.00	2.69
2021	4,120,221	53.07	-10.87	3,643,181	46.93	9.08	7,763,402	100.00	-2.50
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

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。

Sources: 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 113 年度中央政府總預算案及疫後強化經濟與社會韌性及全民共享經濟成果（112 年度至 114 年度）特別預算案財源籌措

1. 113 年度中央政府總預算案，於 113 年 1 月 8 日經總統公布，歲入 2 兆 7,252 億元，歲出 2 兆 8,519 億元，歲入歲出差短 1,267 億元，加計債務還本數 1,150 億元，融資需求 2,417 億元，規劃以移用以前年度歲計賸餘 846 億元及舉借債務 1,571 億元支應。
2. 中央政府疫後強化經濟與社會韌性及全民共享經濟成果（112 年度至 114 年度）特別預算案，於 112 年 3 月 25 日經總統公布，歲出需求 3,799 億元，包括 112 年度 2,768 億元、113 年度 640 億元及 114 年度 391 億元，因 111 年底歲計賸餘足供支應疫後特別預算經費，爰全數以歲計賸餘支應。

#### (二) 全民共享普發現金

1. 嚴重特殊傳染性肺炎疫情期間我國經濟表現亮眼，加以政府財政管控與資金運用調度得宜，111 年度中央政府總預算稅課收入實徵數大於預算數，依據疫後強化經濟與社會韌性及全民共享經濟成果特別條例規定，辦理全民普發現金 6,000 元，與民衆共享經濟成果。
2. 在相關機關（構）通力合作下，自 112 年 3 月 22 日登記入帳開放以來，整體作業順暢，截至 113 年 1 月 31 日領取期限截止，已有 2,348 萬 3,193 人領取，領取率達 99.71%，執行成果良好，順利完成任務。

#### (三) 完成菸酒管理相關法規修正

1. 為強化管理及配合實務需要，112 年 3 月 13 日修正發布「菸酒事業廢棄物再利用管理辦法」第 2 條、第 4 條條文及第 7 條附表規定，同年 22 日修正發布「菸酒管理法第六條第一項第四款輸入匿報、短報菸酒為私菸、私酒之一定數量」及「菸酒管理法第六條第一項第五款中華民國漁船載運菸酒為私菸、私酒之一定數量」規定，並修正發布「菸酒管理法施行細則」第 2 條、第 27 條條文；另同年 24 日修正發布「菸產製工廠設廠標準」第 8 條、第 10 條、第 12 條條文。
2. 為強化認證管理及配合實務需要，112 年 5 月 1 日修正發布「財政部優質酒類其他蒸餾酒類認證評審基準」第 2 點、第 5 點及第 6 點規定。

#### (四) 精進國庫支付業務

1. 112 年 6 月建置退撫儲金按機關別彙總 e 化代繳作業機制，簡化跨機關作業程序，提升行政效能，擷節政府經費支出。

2. 112 年 9 月辦理臺北仰德大樓及南投支付大樓兩地同步人工支付作業緊急應變備援演練，並就實際演練情形進行檢討及精進，強化緊急應變能力，確保國庫支付服務不中斷。

### (五) 定期適量發行債券，活絡債市發展

為建構利率指標，健全債市發展，公債及國庫券採二階段公告方式辦理，使資訊透明化，俾利投資人短中長期資金規劃。

1. 第一階段：111 年 12 月 23 日公告 112 年度全年各月公債發行年期及國庫券發行天期，暨 112 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：112 年度按季於 3 月 23 日、6 月 23 日及 9 月 23 日，公告次一季各月發行金額、標售日及發行日等資料明細。

### (六) 督導第 5 屆發行機構辦理彩券發行準備

因應第 4 屆公益彩券發行機構發行權於 112 年 12 月 31 日屆滿，為期彩券業務順利銜接，本部業督導第 5 屆發行機構完成電腦技術廠商及經銷商遴選、系統獨立認證及 12 項管理規範訂定等發行準備工作，並於 113 年 1 月 1 日順利發行。

### (七) 完成公股事業 112 年股東常會董事改選

112 年度合作金庫金融控股股份有限公司、彰化商業銀行股份有限公司及關貿網路股份有限公司董事改選結果，順利圓滿完成，全力維護公股權益。

### (八) 完成國營事業董事會改派

112 年完成臺灣金融控股股份有限公司董事、中國輸出入銀行監事、臺灣菸酒股份有限公司董事及監察人改派。

### (九) 推動青年安心成家購屋優惠貸款精進方案

為配合內政部住宅政策及擴大推動成效，自 112 年 8 月 1 日起推動青年安心成家購屋優惠貸款精進方案，放寬各項條件，包括最高貸款額度提高至 1,000 萬元、貸款年限延長至 40 年，寬限期延長至 5 年等；另公股銀行減收利息半碼續辦，再由政府補貼 1 碼至 115 年 7 月 31 日止，有效減輕民眾購屋負擔。

## C. Major Achievements in 2023

1. The NTA Has Worked in Cooperation with the DGBAS to Complete the Preparation for Revenues of the 2024 Central Government General Budget Proposal and Special Budget Proposals as Scheduled

- a. The 2024 Central Government General Budget Proposal was promulgated by the President on January 8, 2024. Its annual revenues and expenditures were NT\$2,725.2 billion and NT\$2,851.9 billion respectively, leading to a NT\$126.7 billion deficit. Combined with the debt repayment of NT\$115.0 billion, the total financing demand is NT\$241.7 billion, which will be funded by the NT\$84.6 billion surplus from previous fiscal years and NT\$157.1 billion in debt borrowing.
- b. The Special Budget Proposal (2023-2025) for Enhancing Economic and Social Resilience and Public Sharing of Economic Achievement in the Post-pandemic Era was promulgated by the President on March 25, 2023. Its annual expenditures were NT\$379.9 billion, allocating NT\$276.8 billion in 2023, NT\$64.0 billion in 2024, and NT\$39.1 billion in 2025. Due to the surplus in the fiscal accounts at the end of the year 2022, which was sufficient to cover the special budget for post-pandemic expenses, all funds will be allocated from the fiscal surplus.

## 2. Universal Cash Handout

- a. The ROC economy has performed well during the pandemic, and the prudent fiscal management and effective allocation of funds have led to the actual tax revenue for 2022 exceeding the budgeted amount. In line with the Special Act for Enhancing Economic and Social Resilience and Public Sharing of Economic Achievement in the Post-pandemic Era, the government distributed a universal cash handout of NT\$6,000 to share the economic achievements with the public.
- b. In cooperation with relevant departments, the overall operation of the universal cash handout has been running smoothly. As of the deadline of January 31, 2024, a total of 23,483,193 individuals have claimed their NT\$6,000 handout, achieving an implementation rate of 99.71%. This indicates that the policy implementation has yielded excellent results, successfully completing the mission.

## 3. Completed Amendments to Regulations Concerning Tobacco and Alcohol Administration

- a. To strengthen management and to meet practical needs, the amendments to Articles 2, 4, and the appendix of Article 7 of “Regulations on the Reuse of Alcohol and Tobacco Industrial Waste” were promulgated on March 13, 2023. The amendments to “Specific Amounts of Imported Illegal Tobacco/Alcohol Products for Which Declaration Has Been

Evaded, or Which Have Been Underreported in Accordance with Subparagraph 4 of Paragraph 1 of Article 6 of the Tobacco and Alcohol Administration Act” and “Specific Amounts of Illegal Tobacco/Alcohol Products Transported by an R.O.C. Fishing Vessel in Accordance with Subparagraph 5 of Paragraph 1 of Article 6 of the Tobacco and Alcohol Administration Act” were promulgated on March 22, 2023. Additionally, the amendments to Articles 2 and 27 of “Enforcement Rules of the Tobacco and Alcohol Administration Act” were also promulgated. The amendments to Articles 8, 10, and 12 of “Standards for the Establishment of Tobacco Production Factory” were promulgated on March 24, 2023.

- b. To strengthen certification management and to meet practical needs, the amendments to Articles 2, 5, and 6 of “MOF Criteria for Evaluation of Alcohol Quality Certification for Other Distilled Spirits” were promulgated on May 1, 2023.

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

- a. In June 2023, an e-payment operation mechanism aggregated by agency for retirement and compensation funds of central government agencies was established to simplify cross-agency operational procedures, improve administrative efficacy, and reduce government expenditure.
- b. In September 2023, an emergency response drill for manual payment operations was held simultaneously at the Taipei Yangde Building and the Nantou Disbursement Building. The actual drill response was then reviewed to strengthen and refine emergency response capabilities and ensure uninterrupted treasury payment operations.

#### **5. 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 23, 2022.
- 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 23, June 23, and September 23, 2023.

## **6. Supervise the 5th Public Welfare Lottery Issuing Institute to Complete the Preparations for the Issuance**

In response to the expiration of the issuance right of the 4th Public Welfare Lottery issuing institute on December 31, 2023, and to ensure the smooth connection of public welfare lottery issuance business, the MOF supervised the 5th Public Welfare Lottery issuing institute to complete preparatory work such as the selection of computer technology manufacturers and dealers, certification of lottery information systems, and establishment of 12 management standards. The Lottery was issued smoothly on January 1, 2024.

## **7. Completion of the Election of the Board of Directors in Government-owned Share Enterprises in 2023**

The 2023 board directors' elections of Taiwan Cooperative Financial Holding Co., Ltd., Chang Hwa Commercial Bank Ltd., and Trade-Van Information Services Co. were held successfully to safeguard the interests and rights of the government-owned shareholdings.

## **8. Completion of the Reassignment of the Board of Directors in Government-Owned Share Enterprises in 2023**

The new board directors of Taiwan Financial Holding Co., Ltd., the supervisors of The Export-Import Bank of the Republic of China, and board directors and supervisors of Taiwan Tobacco & Liquor Corp. were appointed in 2023.

## **9. Improved Plan to Promote the “Preferential Housing Loans for the Youth”**

In order to cooperate with the housing policy of the Ministry of Interior and expand its promotional effect, the “Preferential Housing Loans for the Youth” improvement plan has been promoted from August 1, 2023. Now, various conditions have been relaxed, including increasing the maximum loan amount to NT\$10 million, extending the loan period to 40 years, and extending the grace period to 5 years. Further, the banks with government-owned shareholdings have reduced the interest rate by 0.125%, and the government will subsidize interest charges by 0.25% until July 31, 2026, effectively reducing the burden on people buying houses.

## 貳、賦稅業務

### II. Taxation

#### 一、賦稅行政

##### A. Taxation Administration

###### (一) 組織職掌

賦稅署為直屬本部之行政機關，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 an administrative authority directly subordinate to the MOF. From the top down, there are 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.

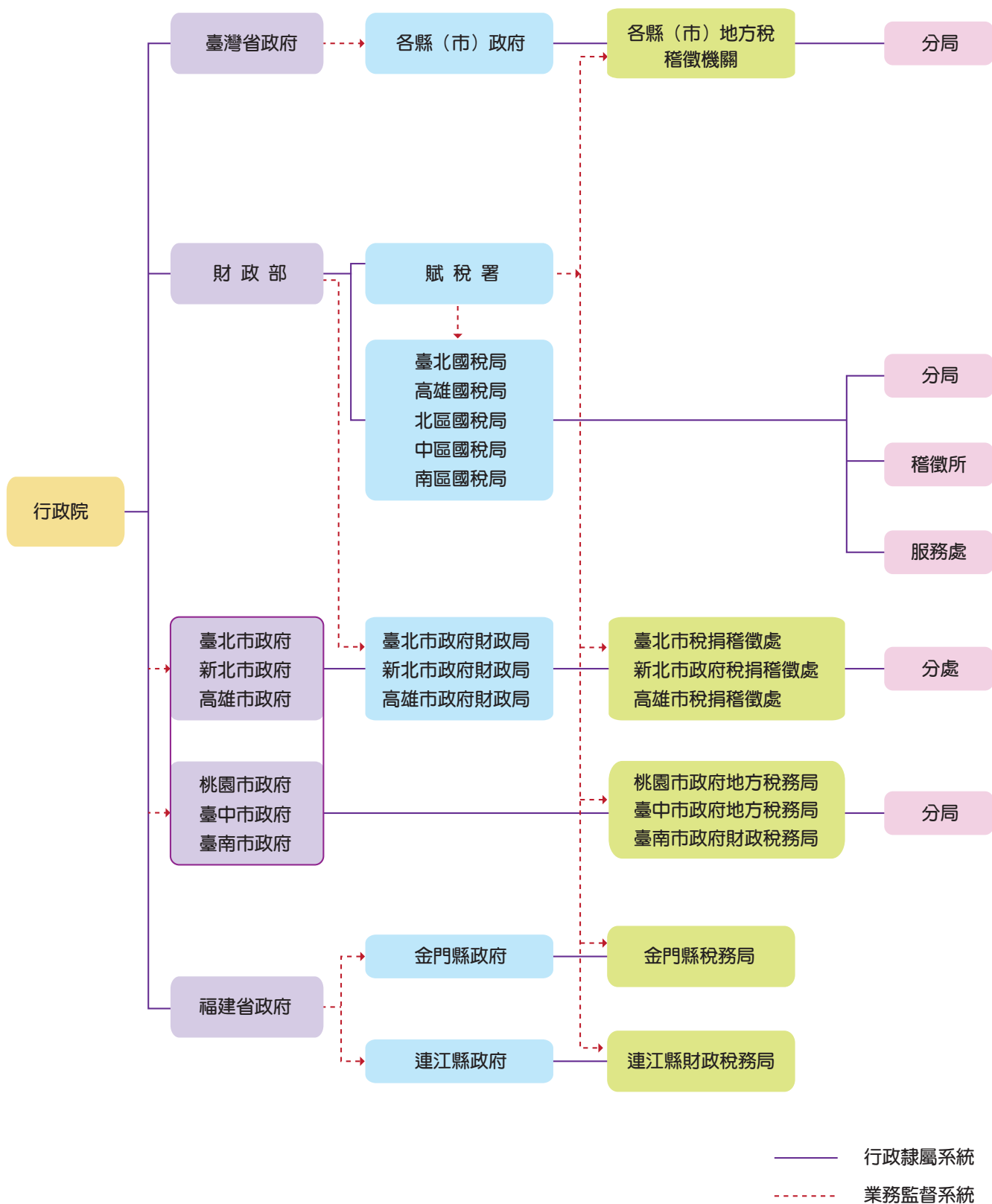


圖 11 賦稅行政組織系統（內地稅）

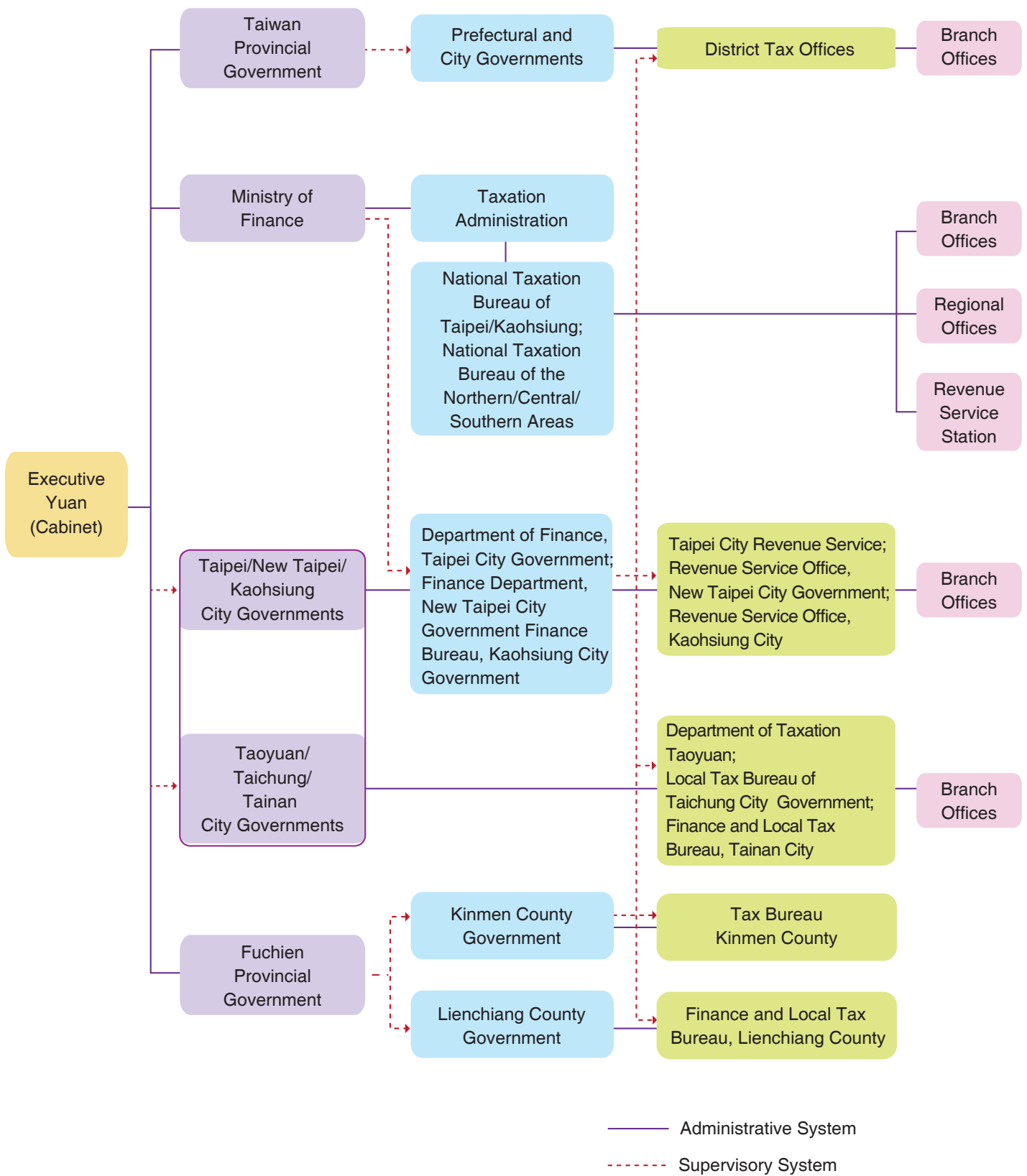


Chart 11 Organization of the Tax Administration

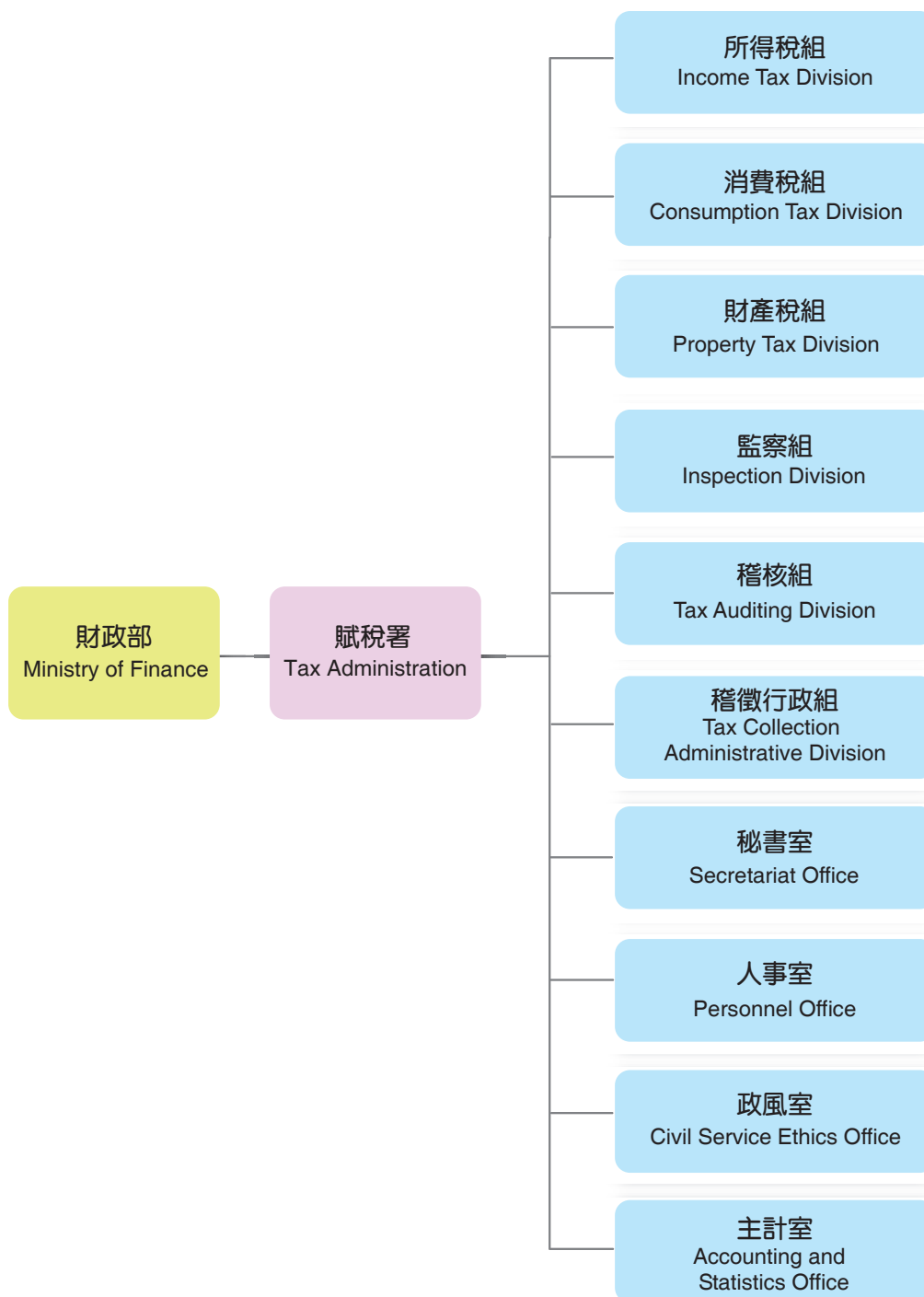


圖 12 賦稅署組織系統

Chart 12 Organization of Taxation Administration

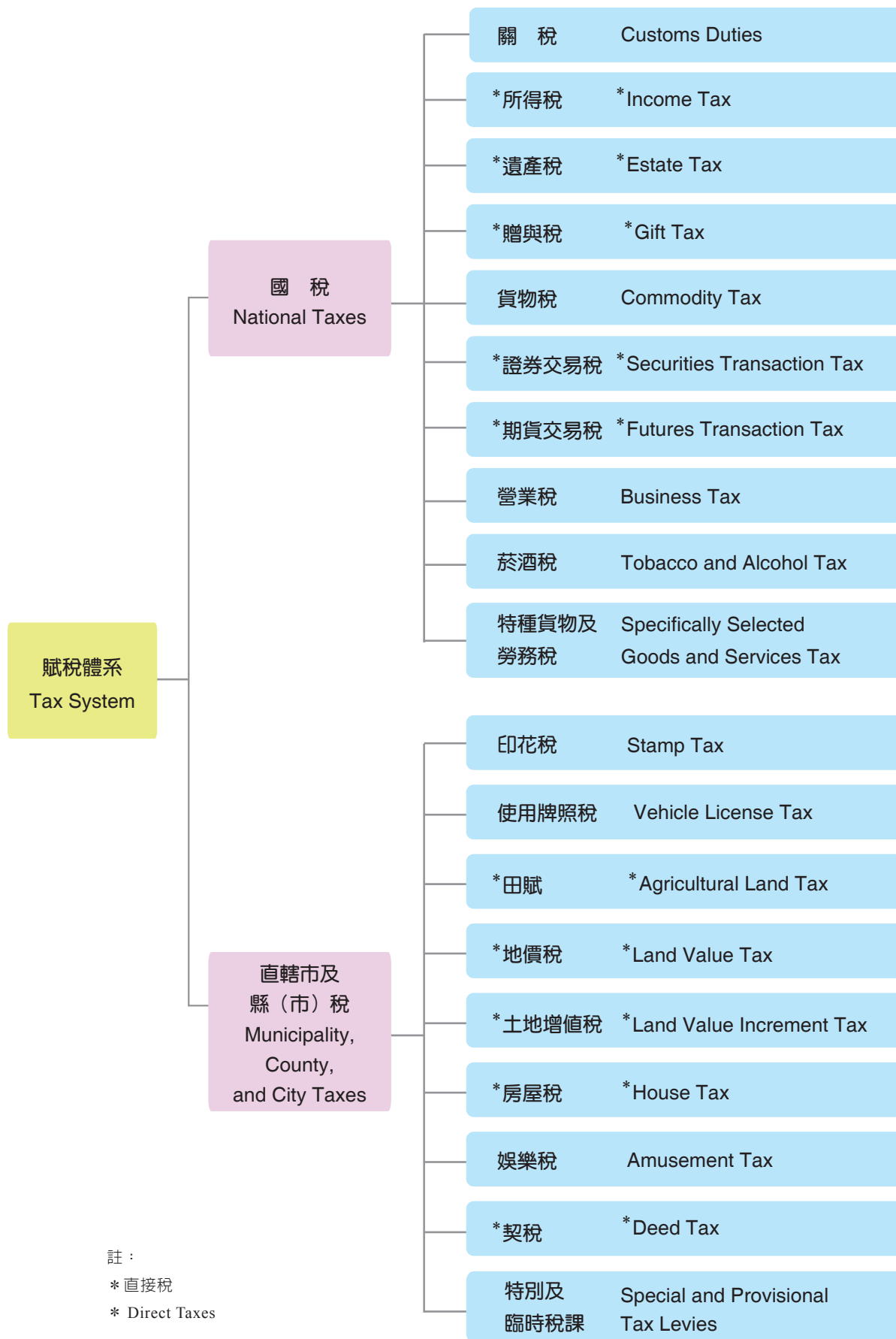


圖 13 賦稅體系  
Chart 13 Tax System

## (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%，112 年度因加薪、升息、股利分配增加及國內需求穩定，總稅收達 3 兆 4,562 億元，創歷年新高，較 111 年度增加 2,083 億元，成長 6.4%。

#### a. Growth of Tax Revenues

Over the last decade, tax revenues have generally increased year by year. Because of poor income tax performance, tax revenues of 2017 only increased slightly by 1.2%. Due to certain tax adjustments and tax relief measures in response to COVID-19, tax revenues of 2020 decreased by 2.9%, compared with 2019. In 2023, due to salary raises, interest rate hikes, increased distribution of dividends, and stable domestic demand, tax revenues reached NT\$3,456.2 billion, the highest in recent years. It increased NT\$208.3 billion, or 6.4%, compared with 2022.

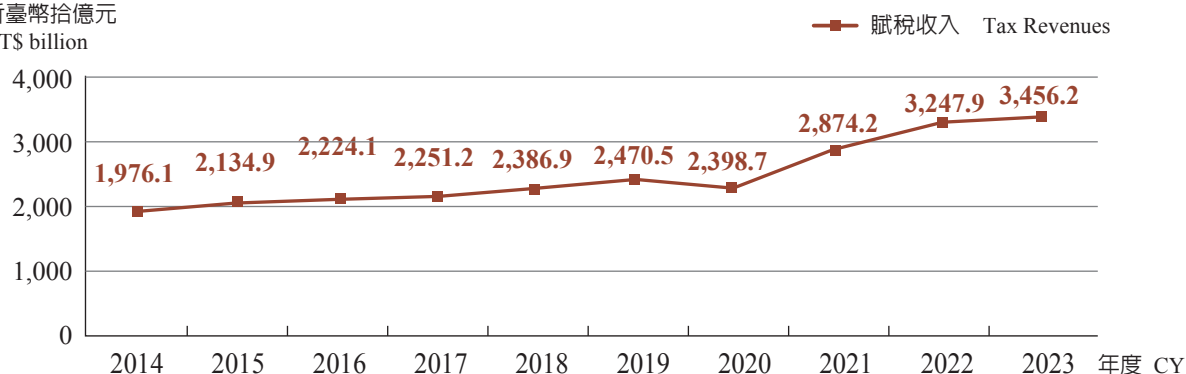
表 9 賦稅收入成長概況

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 103 年 = 100 Index Base CY 2014=100 (%)
2014	1,976.1	7.7	100
2015	2,134.9	8.0	108
2016	2,224.1	4.2	113
2017	2,251.2	1.2	114
2018	2,386.9	6.0	121
2019	2,470.5	3.5	125
2020	2,398.7	-2.9	121
2021	2,874.2	19.8	145
2022	3,247.9	13.0	164
2023	3,456.2	6.4	175

新臺幣拾億元  
NT\$ billion



## 2. 賦稅收入結構

112 年度賦稅收入以所得稅占 53.1% 最大，較 103 年增加 11.9 個百分點，其次為營業稅占 16.6%，則減少 1.6 個百分點，土地稅占 4.9%，減少 3.9 個百分點，證券交易稅占 5.7%，增加 1.2 個百分點，貨物稅占 4.7%，減少 4 個百分點，顯示賦稅結構已有顯著變化。

### b. Structure of Tax Revenues

In 2023, revenue from income tax increased by 11.9 percentage points to 53.1% of the tax revenues and comprised the largest share, while revenue from business tax decreased by 1.6 percentage points to 16.6%, revenue from land tax decreased by 3.9 percentage points to 4.9%, revenue from securities transaction tax increased by 1.2 percentage points to 5.7% and that from commodity tax decreased by 4 percentage points to 4.7%, compared with the corresponding figures of 2014, indicating that there has been a notable change in the structure of tax revenues.

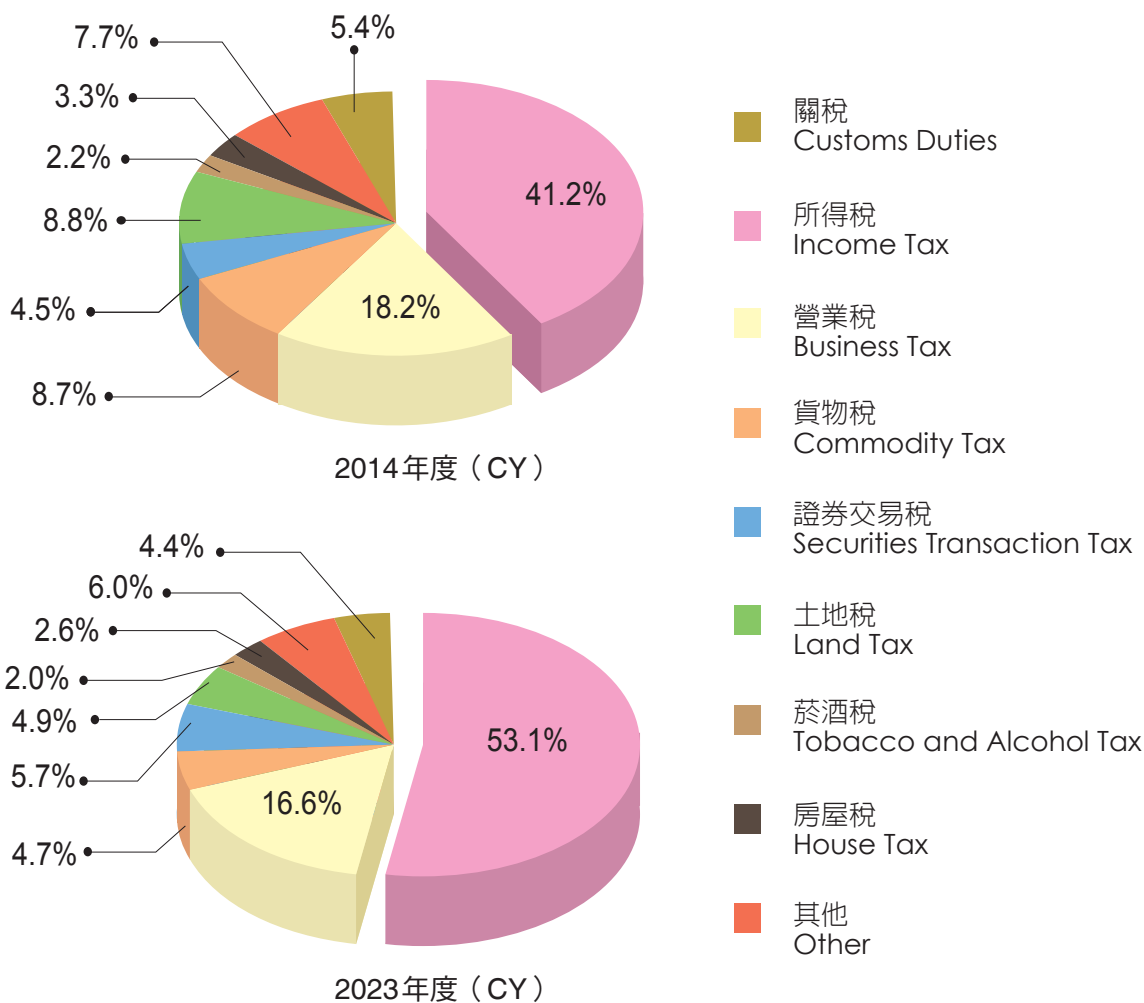


圖 14 賦稅收入結構  
Chart 14 Structure of Tax Revenues

### 3. 主要賦稅收入成長趨勢

112 年度受惠於加薪、升息、股利分配增加及國內需求穩定，致總稅收鉅增，與 111 年度比較，主要稅目中以所得稅成長 1,522 億元最多，營業稅增加 279 億元居次，下降者以土地稅減少 188 億元最多。

#### c. Trends in the Growth of Major Taxes

Due to salary raises, interest rate hikes, increased distribution of dividends, and stable domestic demand, tax revenues increased in 2023 significantly. Comparing major taxes of 2023 with 2022, income tax increased the most by NT\$152.2 billion, followed by business tax with an increase of NT\$27.9 billion, while land tax decreased the most by NT\$18.8 billion.

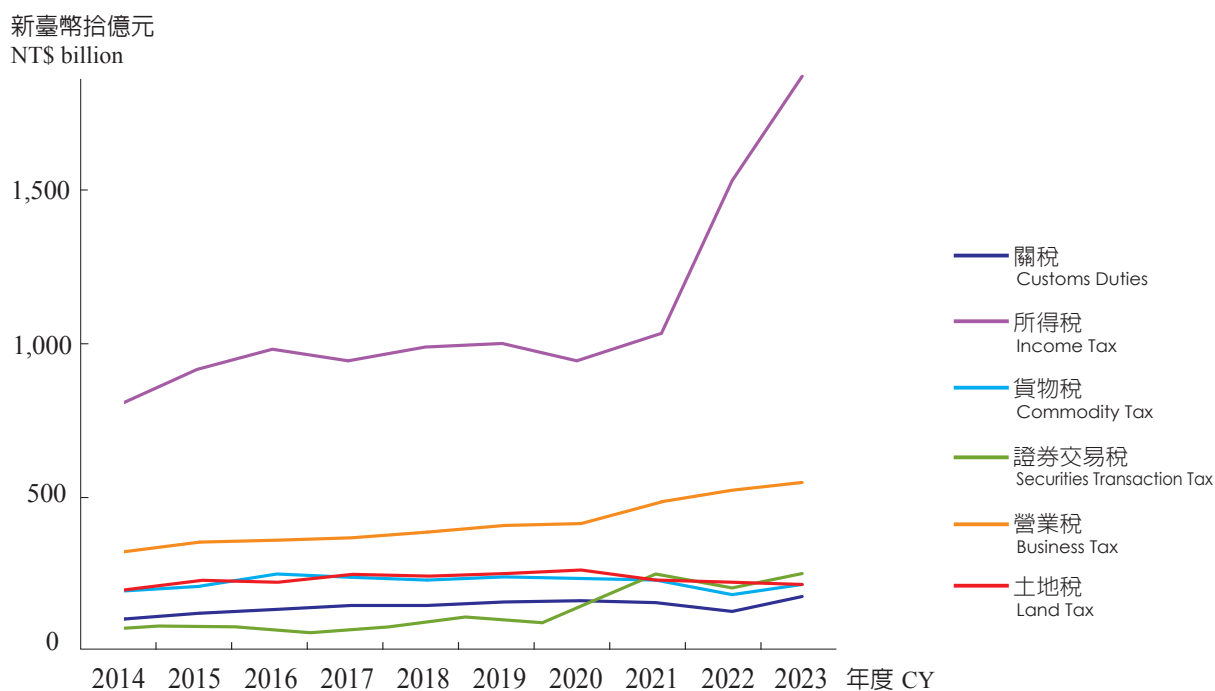
表 10 主要賦稅收入成長趨勢  
Table 10 Trends in the Growth of Major Taxes

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
2014	107.1	813.5	172.9	88.7	360.7	173.2
2015	111.0	936.7	183.1	82.0	360.9	184.6
2016	115.0	1,006.4	181.9	70.9	378.4	177.3
2017	115.0	986.4	178.5	90.0	385.0	188.6
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

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，112 年度達 68.7%，較 111 年度增加 0.5 個百分點，且為歷年最高。

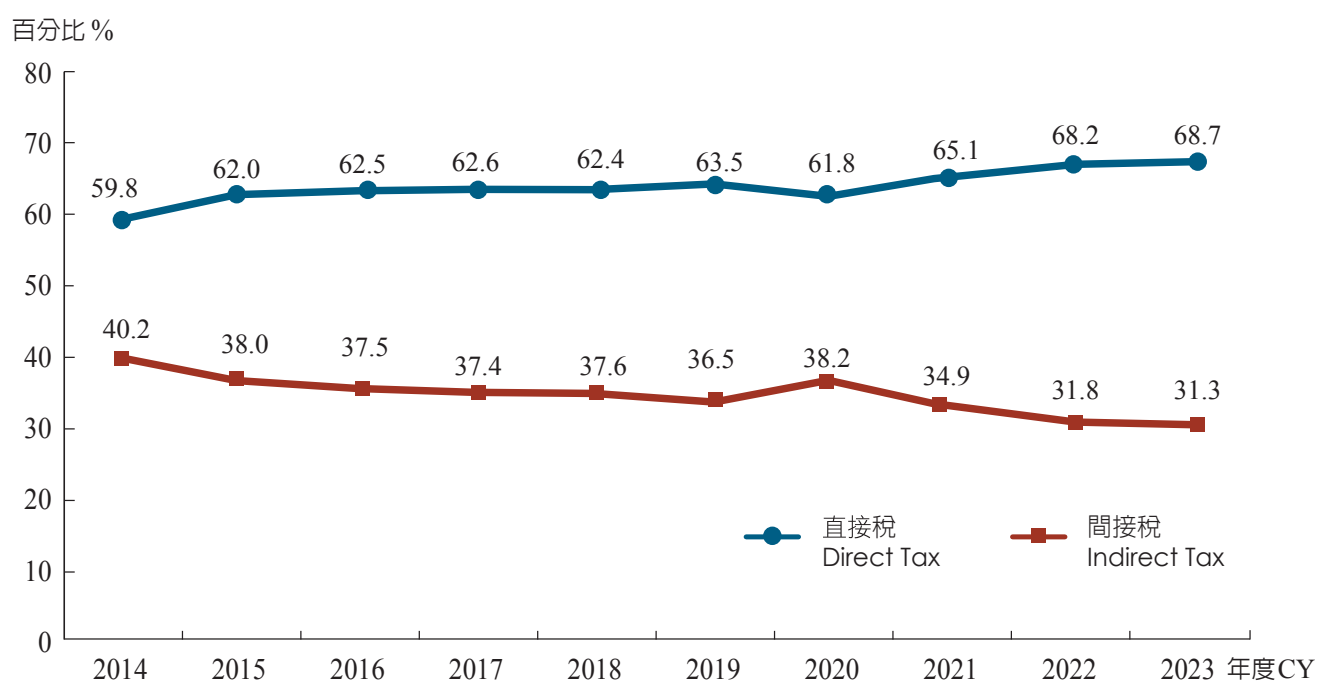
#### d. Direct Taxes and Indirect Taxes

Over the last decade, revenue from direct taxes as a percentage of tax revenues has risen, and in 2023, revenue from direct taxes increased by 0.5 percentage points to 68.7% compared with 2022, 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
2014	59.8	40.2
2015	62.0	38.0
2016	62.5	37.5
2017	62.6	37.4
2018	62.4	37.6
2019	63.5	36.5
2020	61.8	38.2
2021	65.1	34.9
2022	68.2	31.8
2023	68.7	31.3



## 5. 國民稅負及賦稅收入占各級政府歲出淨額百分比

近 10 年賦稅收入占各級政府歲出淨額比率，除 109 年度因稅收銳減及因應疫情擴大公共支出致降為 70.6% 及 112 年度因各級政府歲出淨額成長幅度大於稅收成長幅度降為 81.6% 外，其餘各年大致呈逐年增加趨勢。同期間賦稅負擔率大多維持於 12% 至 14% 之間，而 112 年上升至 14.7%。

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

Over the last decade, the percentage of tax revenues to net government expenditures of all levels have generally 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, and the ratio fell to 81.6% due to the greater growth rate of net government expenditures of all levels compared to that of tax revenues in 2023. During the same period, the tax burden was maintained at between 12% and 14% mostly. However, it rose to 14.7% in 2023.

表 12 國民稅負及賦稅收入占各級政府歲出淨額百分比

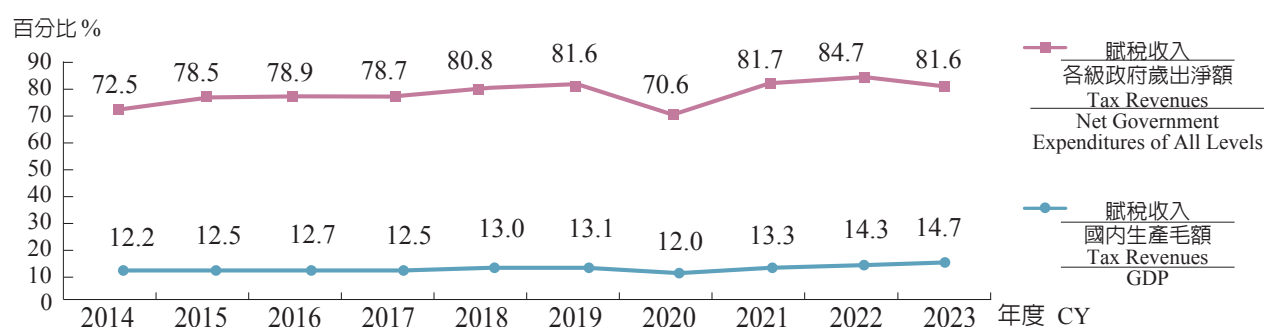
Table 12 Tax Burden and Ratio of Tax Revenues to Net Government Expenditures of All Levels

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
2014	72.5	12.2
2015	78.5	12.5
2016	78.9	12.7
2017	78.7	12.5
2018	80.8	13.0
2019	81.6	13.1
2020	70.6	12.0
2021	81.7	13.3
2022	84.7	14.3
2023	81.6	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%~16% 間，109 年度因稅收受疫情衝擊而降為 13.9%，112 年度因稅收徵起情形良好，比率上升至 17.3%。

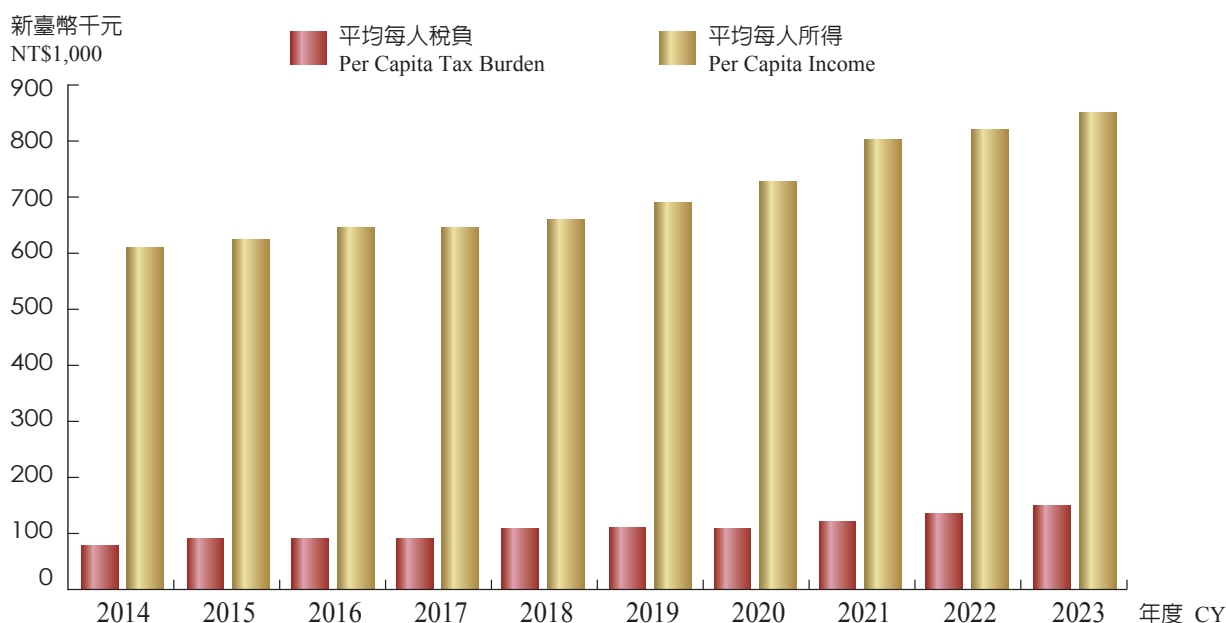
### f. Per Capita Tax Burden and Per Capita Income

The per capita income and per capita tax burden have increased gradually. The tax burden rate remained constant between 14% and 16% in recent years. In 2020, the rate dropped to 13.9% because of the COVID-19 impact. 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 (%)
2014	84,478	607,264	13.9
2015	90,992	633,367	14.4
2016	94,609	650,854	14.5
2017	95,586	667,945	14.3
2018	101,253	677,201	15.0
2019	104,723	691,326	15.1
2020	101,707	730,744	13.9
2021	122,369	805,883	15.2
2022	140,079	838,294	16.7
2023	147,870	853,306	17.3



### 7. 選樣國家租稅負擔比較

一國之租稅負擔通常以賦稅收入占國內生產毛額之比重衡量。111 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 2022, the ROC had a relatively low tax burden compared with selected countries.

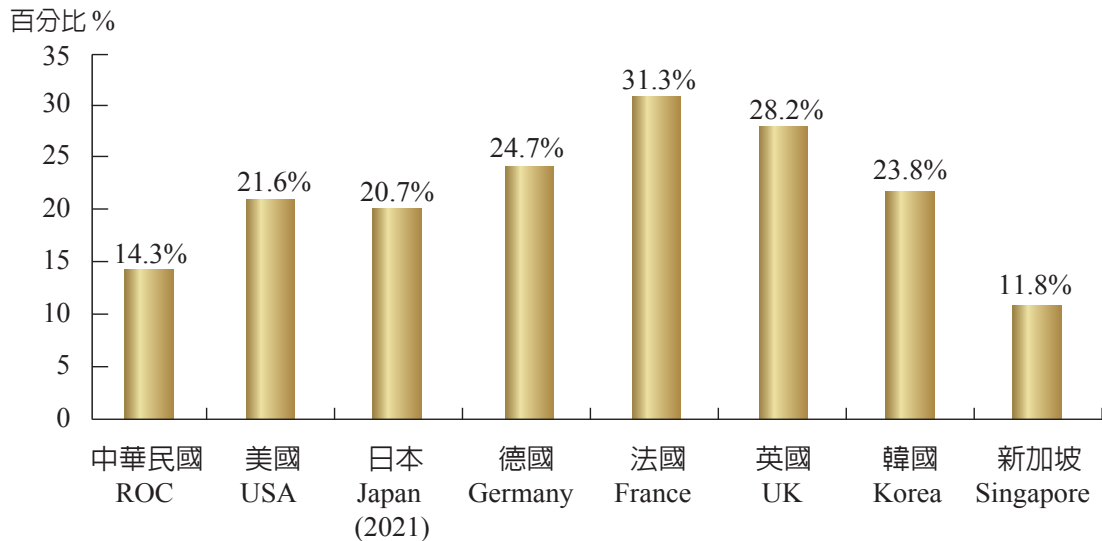


圖 15 賦稅收入占國內生產毛額比率（不含社會安全捐）

Chart 15 Total Tax Revenue as a Percentage of GDP in 2022 (Excluding social security)

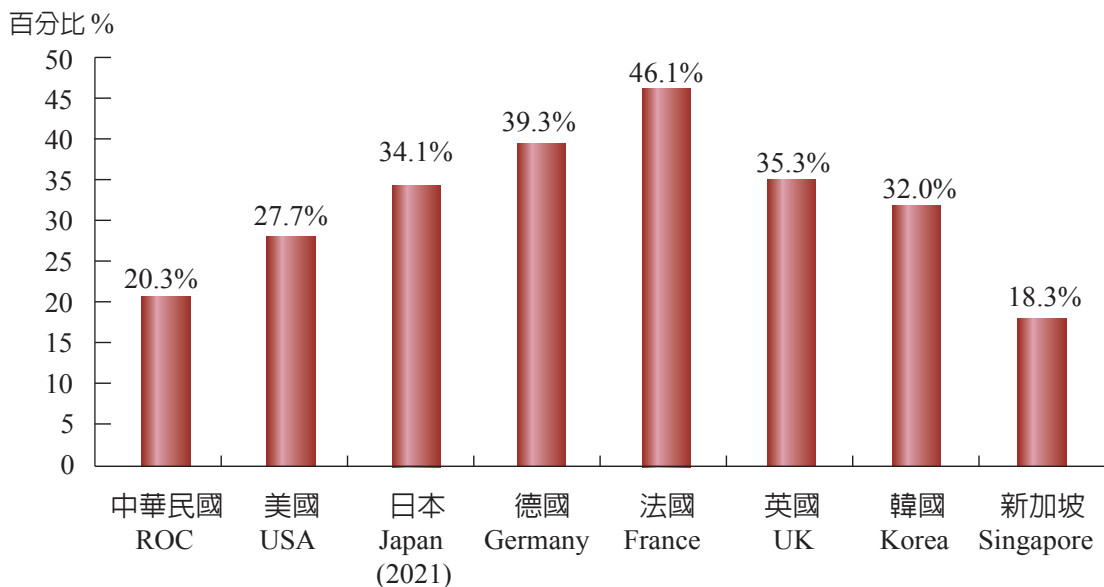


圖 16 賦稅收入占國內生產毛額比率（含社會安全捐）

Chart 16 Total Tax Revenue as a Percentage of GDP in 2022 (Including 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.

**8. 稅捐減免及外銷品沖退稅金額**

政府為鼓勵企業拓展對外貿易、促進產業升級，實施稅捐減免及外銷品沖退稅等各項措施，近年稅捐減免金額、外銷品沖退稅金額及占賦稅收入之比重如下表。

**h. Amount of Tax Relief**

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

**表 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
2014	86.2	3.0
2015	62.6	3.1
2016	67.9	2.8
2017	57.6	3.3
2018	31.2	3.5
2019	44.8	4.1
2020	75.3	4.5
2021	52.9	4.5
2022	78.6	4.9
2023	101.7	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
2014	4.4	0.2	4.6
2015	2.9	0.1	3.0
2016	3.1	0.1	3.2
2017	2.6	0.1	2.7
2018	1.3	0.1	1.4
2019	1.8	0.2	2.0
2020	3.1	0.2	3.3
2021	1.8	0.2	2.0
2022	2.4	0.2	2.6
2023	2.9	0.1	3.0

### (三) 一年來重要業務概況

1. 112年1月17日修正發布「老舊大型車報廢換購新大型車減徵退還新車貨物稅辦法」部分條文，有效去化老舊大型車，改善國內空氣品質。
2. 112年2月8日修正公布菸酒稅法第7條，明定其他菸品按計量單位「重量」或「支數」計算菸酒稅應徵稅額，從高課徵，並自112年4月1日施行，以維租稅公平及國民健康。
3. 112年2月23日修正發布「貨物稅稽徵規則」部分條文，定明貨物稅條例所稱「產製」定義，及修正免稅及已稅車輛依規定應補徵稅額者之未折減餘額計算方式，以維護納稅義務人權益。
4. 112年3月24日修正發布「中央系統型冷暖氣機貨物稅折算課徵辦法」，刪除汽車冷暖氣機用之冷媒壓縮機折算課徵貨物稅之規定，及增訂專供冷凍冷藏設備用之主機或冷媒壓縮機免課徵貨物稅相關規定，保障納稅義務人權益。
5. 112年3月25日修正發布「菸酒稅稽徵規則」第11條，配合112年2月8日修正公布菸酒稅法第7條，明定其他菸品按「重量」或「支數」為計稅單位，並自112年4月1日施行。
6. 112年5月10日修正公布證券交易稅條例部分條文，自112年11月10日至117年11月9日，權證避險股票交易之證券交易稅稅率由3‰調降為1‰，以降低權證發行人調節避險部位成本，提升造市品質，促進權證市場發展。
7. 112年5月19日修正發布「銀行業保險業信託投資業證券業期貨業票券業及典當業經營非專屬本業收入範圍認定辦法」，將證券投資顧問事業、信用評等事業及期貨顧問事業銷售屬金融法規規定應經許可之出版品收入，納為專屬本業收入，其營業稅稅率由5%降至2%。
8. 112年6月14日修正公布貨物稅條例第11條之1及第31條，延長購買節能電器退還減徵貨物稅措施至114年6月14日，以達節能減碳，促進綠色消費政策目標。
9. 112年6月16日修正發布「記帳士證書核發辦法」第2條、第3條及第10條規定，配合國家推動雙語政策，辦理記帳士證書雙語化，並切合實際需要辦理相關配套措施。
10. 112年8月7日與經濟部會銜訂定發布「公司前瞻創新研究發展及先進製程設備支出適用投資抵減辦法」，落實強化產業國際競爭優勢及鞏固我國產業全球供應鏈核心地位之政策目的。
11. 112年8月14日訂定發布「權證避險專戶股票交易適用證券交易稅條例第二條之三第一項本文規定稅率辦法」，以確保認購（售）權證避險專戶內標的股票交易按1‰稅率課徵證券交易稅之必要性及合宜性。

- 12.112 年 9 月 1 日訂定發布「個人適用企業併購法延緩課徵所得稅辦法」，俾利徵納雙方遵循及實務作業運作順暢。
- 13.112 年 11 月 23 日公告調高 113 年度個人免依所得基本稅額條例規定繳納所得稅之基本所得額金額與計算基本稅額時基本所得額應扣除之金額至 750 萬元、免予計入個人基本所得額之保險死亡給付金額至 3,740 萬元，民衆於 114 年 5 月申報所得稅時適用。
- 14.112 年 11 月 23 日公告調高 113 年度綜合所得稅免稅額至 9.7 萬元、標準扣除額至 13.1 萬元、薪資所得及身心障礙特別扣除額至 21.8 萬元、調高計算退職所得定額免稅之金額與課稅級距金額，民衆於 114 年 5 月申報綜合所得稅時適用。
- 15.112 年 11 月 23 日公告調高 113 年發生繼承案件適用遺產稅不計入遺產總額及各項扣除額之金額，稅收影響數約 6.3 億元。
- 16.112 年 11 月 23 日公告 112 年度每人基本生活所需費用金額為 20.2 萬元，民衆於 113 年 5 月申報綜合所得稅時適用。
- 17.112 年 12 月 1 日與文化部會銜訂定發布「公司或有限合夥事業投資國家戰略重點文化創意產業投資抵減辦法」及「個人投資國家戰略重點文化創意產業所得額減除辦法」，鼓勵資金挹注國家戰略重點文化創意產業，提升臺灣文化內容產製量能與國際影響力。
- 18.112 年 12 月 6 日修正公布加值型及非加值型營業稅法第 2 條之 1 及第 6 條，將「銷售電子勞務」文字修正為「經由網際網路或其他數位方式銷售電子勞務」。
- 19.112 年 12 月 11 日修正發布「營利事業所得稅查核準則」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，並配合相關法令更迭及參酌憲法法庭 111 年憲判字第 5 號判決意旨增修相關規定，俾利徵納雙方遵循。
- 20.112 年 12 月 21 日及 22 日分別修正發布「營利事業認列受控外國企業所得適用辦法」及「個人計算受控外國企業所得適用辦法」，完備我國受控外國企業 (CFC) 制度執行細節。
- 21.112 年 12 月 28 日公告「水硬性混合水泥與壩砌水泥（下稱二類水泥）減碳認定基準及貨物稅應徵稅額級距表」，自 113 年 1 月 1 日起調減符合減碳認定基準之二類水泥貨物稅應徵稅額，以鼓勵廠商生產低碳水泥，達成減碳及廢物再利用之雙重效益。
- 22.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 2023

- a. In order to effectively phase out old and large vehicles and improve domestic air quality, the amendments to partial articles of the Regulations of Reduced/Refund Commodity Tax for the Purchase of New Heavy-duty Vehicle with Scrapping of Old Heavy-duty Vehicle were promulgated on January 17, 2023.
- b. In order to maintain tax fairness and promote public health, the amendment to Article 7 of the Tobacco and Alcohol Tax Act, promulgated on February 8, 2023, specified that other tobacco products shall be subject to tobacco and alcohol tax based on the measurement units of “weight” or “quantity,” whichever is higher. This amendment took effect on April 1, 2023.
- c. In order to safeguard the rights of taxpayers, the amendments to partial articles of the Regulations for the Collection of Commodity Tax, promulgated on February 23, 2023, established the definition of the term “produced” as referred to in the Commodity Tax Act and revised the calculation method for the undepreciated book value of vehicles subject to supplementary tax, as stipulated for tax-exempt and taxed vehicles.
- d. In order to safeguard the rights of taxpayers, the amendments to Regulations for Computing and Levying Commodity Tax for Central Air Conditioning Systems, promulgated on March 24, 2023, deleted the provisions regarding the conversion levy of commodity tax for refrigerant compressors used in automotive air conditioning systems, and added new provisions exempting the commodity tax for main units or refrigerant compressors specifically designed for refrigeration and cold storage equipment.
- e. In order to align with the amendment to Article 7 of the Tobacco and Alcohol Tax Act, promulgated on February 8, 2023, the amendment to Article 11 of the Regulations for the Collection of Tobacco and Alcohol Tax, promulgated on March 25, 2023, specified that other tobacco products shall be taxed based on “weight” or “quantity” as the unit of measurement. This amendment took effect on April 1, 2023.
- f. Lowering the burden of adjusting hedging positions for warrant issuers, improving market-making quality, and promoting the development of the warrant market, partial articles of the Securities Transaction Tax Act were amended and promulgated on May 10, 2023. The securities transaction tax shall be levied at the rate of 1‰ based on the transaction amount, instead of applying the rate of 3‰, when call (put) warrants issuers sell stocks from the warrant hedging account during the period from November 10, 2023 to November 9, 2028.

- g. Regulations Governing the Scope of Non-Core Business Income of Banking, Insurance, Trust Investment, Securities, Futures, Commercial paper, and Pawn-Broking Businesses was amended and promulgated on May 19, 2023. The Regulations stipulates revenues from the sales of publications subject to financial regulations by securities investment consulting enterprises, credit rating agencies, and futures advisory enterprises shall be considered as core business revenue, with the business tax rate reduced from 5% to 2%.
- h. In order to achieve energy conservation and carbon reduction, and to promote the goals of green consumption policy, the amendments to Article 11-1 and 31 of the Commodity Tax Act, promulgated on June 14, 2023, extended the measures for the reduction of commodity tax on the purchase of energy-efficient appliances until June 14, 2025.
- i. In order to promote the country's bilingual policies, the amendments to Articles 2, 3, and 10 of the Rules Governing Issuance of Certificate of Public Bookkeeper were amended and promulgated on June 16, 2023. The certificate of public bookkeeper can now be issued bilingually, and relevant supporting measures based on actual needs are now possible.
- j. The Regulations Governing Application of Tax Credits for Corporates in Forward-Looking Innovative R&D and Advanced Manufacturing Processes Expenditures was jointly enacted and promulgated by the Ministry of Economic Affairs on August 7, 2023, which strengthens the international competitive advantage of industries and reinforces domestic industries' foothold on the global supply chain.
- k. The Regulations Governing Securities Transaction in the Warrant Hedging Account Eligible for the Tax Rate Referred to in Paragraph 1 of Article 2-3 of the Securities Transaction Tax Act was promulgated on August 14, 2023, ensuring the necessity and appropriateness of imposing a 1‰ securities transaction tax rate on stock transactions within such accounts.
- l. The Regulations Governing Application of Deferred Taxation of Individual Income Tax in Accordance with the Business Mergers and Acquisitions Act was promulgated on September 1, 2023, which helps both tax authorities and taxpayers follow the rules so that their practical operations run smoothly.
- m. An announcement was issued on November 23, 2023, that the amount of an individual's basic income eligible for an exemption from income basic tax and the amount deductible from basic income when calculating the income basic tax are raised to NT\$7,500,000 for 2024, while the amount of insurance payment made upon death that can be excluded when calculating an individual's basic income is raised to NT\$37,400,000 which apply to the

- individual income tax filed in May of 2025.
- n. An announcement was issued on November 23, 2023, that the amount of exemption is raised to NT\$97,000, the amount of standard deduction is raised to NT\$131,000, the amount of special deduction for employment income and the disabled are raised to NT\$218,000 and tax brackets and limited exemptions for retirement and severance payments of individuals will also increase for 2024, which apply to the individual income tax filed in May of 2025.
  - o. An announcement was issued on November 23, 2023, that not only raised the amount of exclusions from the gross estate, but also raised the amount of various deductions from the gross estate for estate tax applicable to estate cases in 2024, which will result in a tax impact of approximately 630 million.
  - p. An announcement was issued on November 23, 2023, that the basic living expense per person for 2023 is NT\$202,000, which applies to the individual income tax filed in May of 2024.
  - q. The Regulations Governing the Application of Tax Credits for Companies or Limited Partnerships Investing in Nationally Strategic Cultural and Creative Industry and the Regulations Governing the Application of Tax Deductions for Individuals Investing in Nationally Strategic Cultural and Creative Industry were jointly enacted and promulgated by the Ministry of Culture on December 1, 2023, which encourages investment in nationally strategic cultural and creative industries and enhances Taiwan's capacity of producing cultural content and international influence.
  - r. The amendments to Articles 2-1 and 6 of the Value-added and Non-value-added Business Tax Act were promulgated on December 6, 2023, replacing the term "selling electronic services" with "selling electronic services over the internet or other digital network."
  - s. The amendments to the Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax were promulgated on December 11, 2023, which increased the upper limit of food expenses excluded from employee salary income to NT\$3,000 per month, and revised relevant regulations in line with changes in relevant laws and the Constitutional Court No. 5 judgment in 2022.
  - t. The amendments to the Regulations Governing Application of Accrued Income from Controlled Foreign Company for Profit-Seeking Enterprise and the Regulations Governing Application of Income Calculation from Controlled Foreign Company for Individual were respectively promulgated on December 21 and 22, 2023, which refine the implementation

details of our Controlled Foreign Company (CFC) rules.

- u. In order to encourage manufacturers to produce low-carbon cement, achieving the dual benefits of carbon reduction and waste reuse, the Carbon Reduction Determination Criteria and Commodity Tax Amounts Grade Table of Blended Hydraulic Cements and Masonry Cement (hereinafter referred to as the two types of cement) were promulgated on December 28, 2023, and a reduction in the commodity tax levy amount will be implemented for the two types of cement that meet the carbon reduction certification criteria from January 1, 2024.
- v. 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

### B. Tax Collection

#### (一) 組織職掌

本部於 56 年 7 月下設臺北市國稅局，68 年 7 月成立高雄市國稅局，81 年 7 月成立臺灣省北區、中區及南區國稅局。102 年 1 月 1 日，因應行政院組織調整，各地區國稅局機關名銜變更為財政部臺北國稅局、財政部高雄國稅局、財政部北區、中區及南區國稅局。各地區國稅局所轄區域與設置之分局、稽徵所及服務處如下：

1. 臺北國稅局：轄臺北市，設 4 個分局及 9 個稽徵所。
2. 高雄國稅局：轄高雄市，設 2 個分局及 10 個稽徵所。
3. 北區國稅局：轄新北市、桃園市、新竹縣、新竹市、基隆市、宜蘭縣、花蓮縣、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 1 人、副局長及主任秘書各 1 人。112 年 1 月 1 日配合政府組織調整，內部單位由 10「科」整併為 6「組」，分別為營所稅組、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。

國稅局為國稅稽徵工作執行前哨，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、落實公平合理簡化之施政目標，積極推動稅制及稅政改革，包括：手機報稅及行動電話認證服務、全國單一窗口查詢金融遺產、遺產稅申報稅額試算服務、推動電子發票、跨境電商課稅制度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」的租稅環境，活絡經濟，吸引投資。

## 1. Organization Responsibilities

In July 1967, the Taipei National Tax Bureau was first established, and the Kaohsiung National Tax Bureau followed in July 1979. Subsequently, the Northern, Central, and Southern Tax Bureaus of Taiwan were also established in July 1992. In response to the administrative restructuring by the Executive Yuan, effective from January 1, 2013, the official titles of the various regional national tax bureaus were changed. They are now known as: 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. 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. On January 1, 2023, the internal units of each Bureau were consolidated from 10 divisions to six divisions in line with the government's organizational restructuring. 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 Office, Personnel Office, Civil Service Ethics Office, Accounting and Statistics Office, and Investigation Office.

The National Taxation Bureaus serve as the vanguard for tax collection. Currently, they 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, maintain fair taxation building up a high-quality tax environment to maintain taxation fairness, reasonableness, and 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, National Single Window for Financial Inheritance Inquiry, 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.

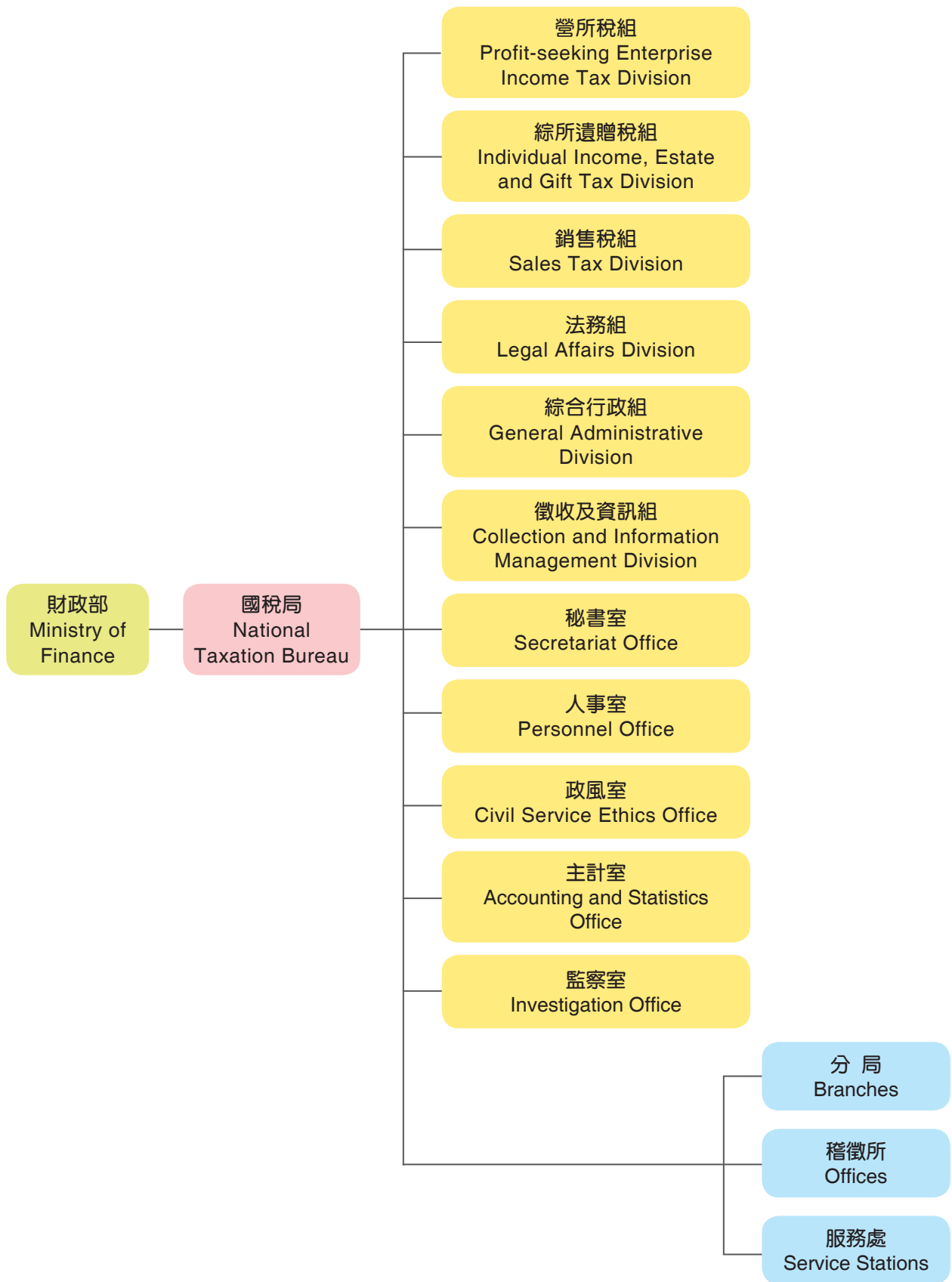


圖 17 國稅局組織系統

Chart 17 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，112 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 2023 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 112 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 2023

項次 Item	單位 Unit	臺北 國稅局 National Taxation Bureau of Taipei	高雄 國稅局 National Taxation Bureau of Kaohsiung	北區 國稅局 National Taxation Bureau of the Northern Area	中區 國稅局 National Taxation Bureau of the Central Area	南區 國稅局 National Taxation Bureau of the Southern Area	合計 Total
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)		150 /25,189	123 /8,716	308 /14,968	301 /16,515	296 /26,471	1,178 /91,859
辦理學校租稅教育（場次/人次） Tax Education in schools (sessions/participants)		94 /13,066	46 /10,592	254 /60,234	161 /72,046	133 /69,102	688 /225,040

項次 Item	單位 Unit	臺北 國稅局 National Taxation Bureau of Taipei	高雄 國稅局 National Taxation Bureau of Kaohsiung	北區 國稅局 National Taxation Bureau of the Northern Area	中區 國稅局 National Taxation Bureau of the Central Area	南區 國稅局 National Taxation Bureau of the Southern Area	合計 Total
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)		13 /60,370	39 /7,529	11 /34,734	15 /63,350	494 /119,957	572 /285,940
製作租稅宣導動畫或影片（部） Producing tax advocacy animations or videos (films)		17	5	2	23	29	76
三、運用社群平臺辦理宣導 Utilizing online platforms to conduct tax advocacy							
Facebook, Instagram, LINE, etc.		2,968	702	751	305	1564	6,290
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)		6,442	2,721	26,213	18,239	573,436	627,051
廣播媒體（檔次） Broadcast Media (films)		717	997	5,716	2,170	4,756	14,356
平面媒體（則數） Print Media (pieces)		98	299	16	189	291	893
網路媒體（則數） Online Media (pieces)		5,111,887	6,683,496	8,533,217	10,362,545	5,182,267	35,873,412
五、其他措施 Other Measures							
發布新聞（則數） Press releases (pieces)		293	303	821	343	404	2,164
舉行記者會及其他座談會（場次） Holding press conferences and other symposiums (sessions)		5	5	7	6	4	27
舉辦宣導活動（場次 / 人次） Conducting advocacy activities (sessions/participants)		556 /168,974	336 /106,165	639 /696,680	477 /303,091	292 /367,409	2,300 /1,642,319

112 年度所得稅申報件數 1 億 2,119 萬 5,648 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 2023, 121,195,648 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 112 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 2023

單位：新臺幣百萬元  
Unit: NT\$ million

項次 Item		單位 Unit	臺北 國稅局 National Taxation Bureau of Taipei	高雄 國稅局 National Taxation Bureau of Kaohsiung	北區 國稅局 National Taxation Bureau of the Northern Area	中區 國稅局 National Taxation Bureau of the Central Area	南區 國稅局 National Taxation Bureau of the Southern Area	合計 Total
結算 申報 Annual Income Tax Return	綜合 所得稅 Individual Income Tax	(申報) 件數 (Filing) Cases	885,654	753,411	2,596,613	1,514,725	902,255	6,652,658
		(自繳) 稅額 (Voluntary Payment Amount)	125,289	21,982	102,323	42,733	21,577	313,904
	營利事業 所得稅 Profit- seeking Enterprise Tax	(申報) 件數 (Filing) Cases	197,642	115,226	363,362	259,609	123,170	1,059,009
		(自繳) 稅額 (Voluntary Payment) Amount)	238,169	63,519	326,384	80,818	31,847	740,737
暫繳申報 Provisional Income Tax Return		(申報) 件數 (Filing) Cases	3,790	1,548	7,124	2,407	822	15,691
		(自繳) 件數 (Voluntary Payment) Cases	40,986	34,876	86,204	70,154	24,353	256,573
		(自繳) 稅額 (Voluntary Payment) Amount)	88,736	16,527	102,788	24,730	9,817	242,598
扣、免繳 (股利) 憑單申報 Filing with a Withholding or Exemption (Dividend) Statement		(申報) 件數 (Filing) Cases	45,494,212	9,662,412	36,358,687	14,231,500	7,369,497	113,116,308
房地合一 新制申報 Filing the House and Land Transactions Income Tax		(申報) 件數 (Filing) Cases	9,644	11,690	37,085	23,870	13,120	95,409
		(自繳) 稅額 (Voluntary Payment) Amount)	4,439	5,431	16,649	11,390	4,913	42,822
合計 Total		件數 Cases	46,631,928	10,579,163	39,449,075	16,102,265	8,433,217	121,195,648

112 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 2023, including selective examination of profit-seeking enterprise income tax filing returns from which audited and attested by Certified Public Accountants (CPAs), application of the business tax database inquiry system to audit profit-seeking enterprise income tax returns, selective assessment of estate and gift tax audit, reinforcement of withholding agency checks, selective assessment of business tax, and selective assessment of online transactions.

**表 17 各地區國稅局執行 112 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 2023**

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	955	2,418
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	727	667
遺產稅及贈與稅選案查核作業 Selective Assessment of Estate and Gift Tax Audit	292	930
加強扣繳單位檢查作業 Reinforcement of Withholding Agency Checks	4,571	256
營業稅選案查核作業 Selective Assessment of Business Tax	21,007	7,672
網路交易查核作業 Selective Assessment of Online Transactions	5,522	1,560

表 18 各地區國稅局 112 年度各項國稅徵績表  
Table 18 Performance in Collection of All National Taxes by the National Taxation Bureaus in 2023

單位：新臺幣百萬元

Unit: NT\$ million

稅目別 Tax		單位別 Unit	臺北 國稅局 National Taxation Bureau of Taipei	高雄 國稅局 National Taxation Bureau of Kaohsiung	北區 國稅局 National Taxation Bureau of the Northern Area	中區 國稅局 National Taxation Bureau of the Central Area	南區 國稅局 National Taxation Bureau of the Southern Area	全國國稅 總收入 Total Revenue from National Taxes
稅課收入 Tax Revenue	實徵數 Collected Amount		1,109,627	252,184	1,007,089	347,354	158,463	2,874,717
	預算數 Estimated Amount		969,351	231,065	797,272	338,581	130,665	2,466,934
所得稅 Income Tax	實徵數 Collected Amount		698,005	127,399	731,306	196,834	81,015	1,834,559
	預算數 Estimated Amount		653,652	112,042	581,800	206,804	79,240	1,633,538
營利事業 所得稅 Profit- Seeking Enterprise Income Tax	實徵數 Collected Amount		370,418	80,242	466,685	117,595	44,515	1,079,455
	預算數 Estimated Amount		384,059	77,398	389,820	143,904	52,158	1,047,339
綜合所得稅 Individual Income Tax	實徵數 Collected Amount		327,587	47,157	264,621	79,239	36,500	755,104
	預算數 Estimated Amount		269,593	34,644	191,980	62,899	27,082	586,198
遺產及 贈與稅 Estate and Gift Tax	實徵數 Collected Amount		28,704	4,308	14,795	9,952	4,094	61,853
	預算數 Estimated Amount		13,014	2,310	7,534	4,656	1,644	29,158

稅目別 Tax		單位別 Unit	臺北 國稅局 National Taxation Bureau of Taipei	高雄 國稅局 National Taxation Bureau of Kaohsiung	北區 國稅局 National Taxation Bureau of the Northern Area	中區 國稅局 National Taxation Bureau of the Central Area	南區 國稅局 National Taxation Bureau of the Southern Area	全國國稅 總收入 Total Revenue from National Taxes
貨物稅 Commodity Tax	實徵數 Collected Amount		-375	29,474	99,048	33,471	2,637	164,255
	預算數 Estimated Amount		0	37,450	82,227	34,030	2,053	155,760
菸酒稅 Tobacco and Alcohol Tax	實徵數 Collected Amount		25	2,348	26,307	14,163	26,787	69,630
	預算數 Estimated Amount		26	2,084	17,051	10,141	13,230	42,532
證券交易稅 Securities Transaction Tax	實徵數 Collected Amount		122,126	11,661	31,675	20,550	11,324	197,336
	預算數 Estimated Amount		88,741	10,201	27,645	18,557	9,956	155,100
期貨交易稅 Futures Transaction Tax	實徵數 Collected Amount		7,196	263	206	324	81	8,070
	預算數 Estimated Amount		6,508	220	219	286	65	7,298
特種貨物 及勞務稅 Specifically Selected Goods and Services Tax	實徵數 Collected Amount		5	138	2,806	2,536	27	5,512
	預算數 Estimated Amount		11	58	1,558	1,068	18	2,713
營業稅 Business Tax	實徵數 Collected Amount		253,941	76,594	100,946	69,525	32,498	533,504
	預算數 Estimated Amount		207,399	66,699	79,239	63,039	24,459	440,835

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的案件，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，112年度服務案件計10萬7,962件。
- (2) 受嚴重特殊傳染性肺炎疫情影響致無法於繳納期間一次繳清稅捐者，得申請延期或分期繳納，112年計核准延期繳納1,247件，核准金額41億元；分期繳納核准1萬4,490件，核准金額463億元。
- (3) 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，112年度核准1,486件，核准金額8億4,598萬元。
- (4) 為便利民衆申報綜合所得稅，提供多元報稅管道，112年推出「手機報稅3.0」，功能多元更便利，包括試辦附件上傳、新增現金繳稅及申請延期或分期繳稅等，民衆利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，112年度查核6,248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112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，112年度第一批退稅件數計205萬9千件，金額353億7,406萬元。
- (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) 廣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) 辦理課稅資料蒐集作業，並積極蒐集政府機關或公司行號申報之媒體資料，以系統轉檔取代人工建檔，有效節省人力，提高資料正確性。
- (3) 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。
- (4) 精進資通安全管理制度，並依資通安全管理法規定，廣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。
- (5) 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，藉由資訊之透明化，降低徵納雙方認知差異，化解歧見，有效疏減訟源，計上傳 750 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。
- (4) 因應貨物稅條例第 11 條之 1 修正，購買節能電器退還減徵貨物稅優惠措施延長至 114 年 6 月 14 日，除廣續推廣線上申請，並於「財政部稅務入口網」購買節能電器退還減徵貨物稅專區，更新宣導海報、Q&A、文宣資料及線上申請教學影片等內容，提供民衆最新資訊。

### 3. Major Achievements in 2023

#### 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 107,962 cases were utilized in 2023.
- (2) In response to the impact of the COVID-19 pandemic, taxpayers who are unable to pay their taxes within the statutory period may apply for a deferment or installment payment. This measure aims to alleviate the financial burden on individuals and mitigate the societal impact. In fiscal year 2023, 1,247 cases were approved for deferred tax payment, totaling NT\$4.1 billion. Additionally, 14,490 cases were approved for installment payment, amounting to NT\$46.3 billion.
- (3) 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 2023, a total of 1,486 cases were approved for this interest-added installment payment, amounting to NT\$845.98 million.
- (4) To facilitate taxpayers in filing their Individual Income Tax returns, the government introduced “Mobile Phone Tax Return 3.0” in 2023. This upgraded version includes several features: attachment upload, cash payment option, extension, and installment application. 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 individuals, spouses, parents, 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 2023, a total of 6,248 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, 2023, will be given priority for refunds by the end of July of the same year. In 2023, the first batch of tax refunds comprises 2,059 thousand cases, totaling NT\$35.37 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 streamline tax data collection operations, efforts are underway to actively collect media-filing data from government agencies and corporate entities based on their declarations. This involves systematizing data conversion to replace manual file creation, resulting in efficient manpower utilization and improved data accuracy.
- (3) 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.
- (4) 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.
- (5) In accordance with the provisions of Article 33 of the Tax Collection Act and relevant regulations under the Personal Data Protection Act, 750 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.
- (4) According to Article 11-1 of the Commodity Tax Act, which aims to encourage consumers to purchase energy-efficient electrical appliances and achieve energy-saving and carbon reduction goals, the application period for tax refund and reduction on purchased energy-efficient appliances has been extended until June 14, 2025. To ensure that the public fully understands the policy details and to promote online applications, the MOF's e-Tax Portal has updated information in the "Tax Refund and Reduction for Purchased Energy-Efficient Appliances" section. This includes revised posters, Q&A, informational materials, and online application tutorial videos, providing citizens with the latest information.

## 叁、關務業務

### III. Customs

#### 一、組織職掌

關務署為直屬本部之行政機關，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，對高危險群廠商、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 an administrative authority directly subordinate to the MOF. From the top down, there are one Director General, two Deputy Directors General, two Senior Researchers, one Chief Secretary, 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.

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 orders, 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.

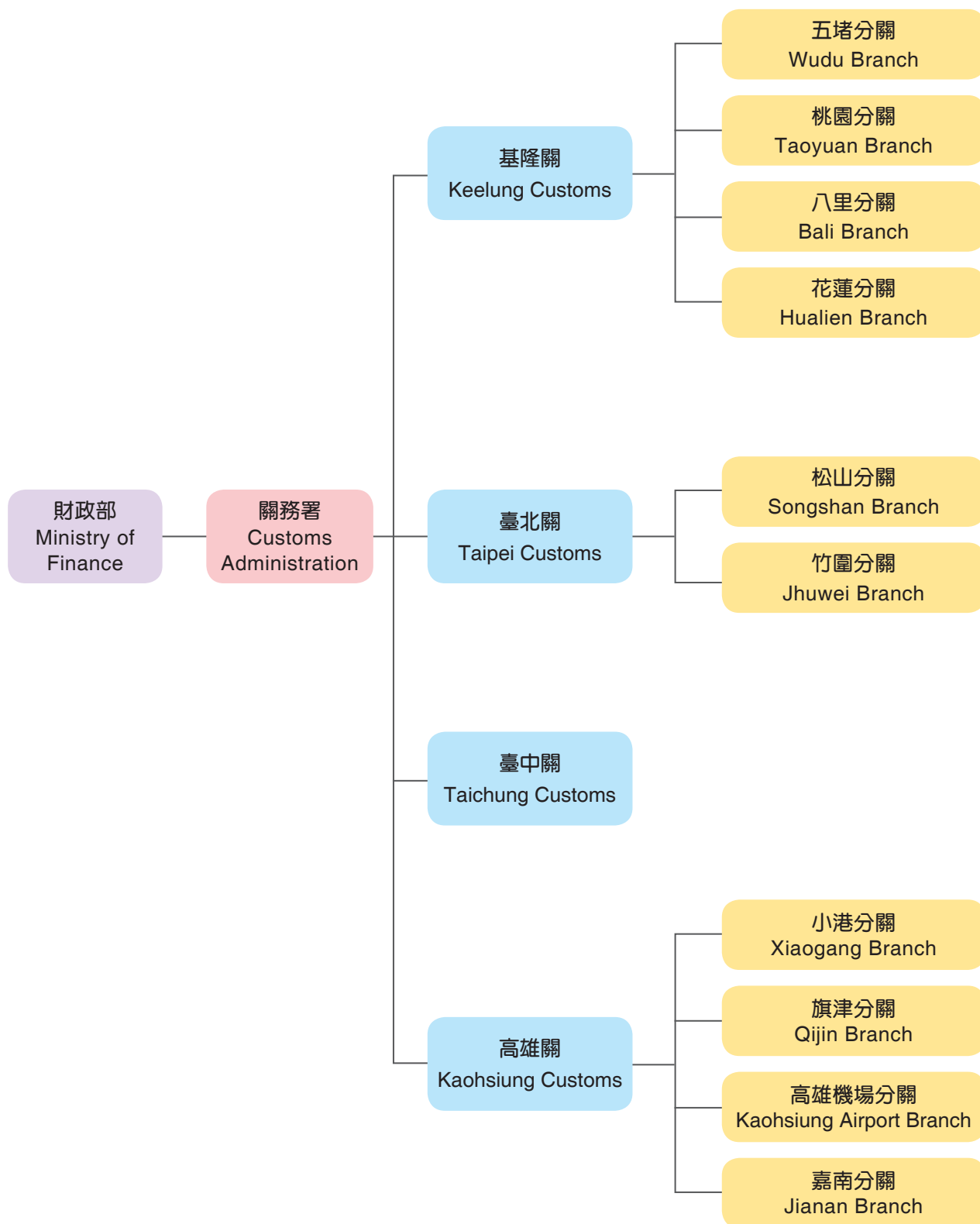


圖 18 關務署組織系統

Chart 18 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
2014	20,166(12%)	12,264(12%)	5,601(-9%)	346,116(-6%)	135,566(33%)	2,905,934(12%)
2015	23,207(15%)	13,461(10%)	8,079(44%)	436,813(26%)	146,840(8%)	3,001,485 (3%)
2016	28,279(22%)	13,555(1%)	9,863(22%)	518,769(19%)	151,627(3%)	2,708,533(-10%)
2017	40,760(44%)	13,683(1%)	12,245(24%)	668,911(29%)	166,768(10%)	3,269,647(21%)
2018	51,347(26%)	13,691(0%)	17,250(41%)	934,564(40%)	165,864(-1%)	3,488,487(7%)
2019	67,089(31%)	13,221(-3%)	16,039(-7%)	1,589,859(70%)	189,015(14%)	4,089,125(17%)
2020	68,177(2%)	14,008(6%)	14,337(-11%)	1,196,469(-25%)	206,696(9%)	4,506,335(10%)
2021	65,575(-4%)	14,054(0%)	11,996(-16%)	1,932,658(62%)	206,923(0%)	4,517,913(0%)
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%)

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

最近 10 年我國關稅收入占中央政府歲入比率約 5% 至 6%。

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

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

表 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
2014	107.1	1,726.4	6.20
2015	111.0	1,885.7	5.89
2016	115.0	1,895.7	6.07
2017	115.0	1,929.8	5.96
2018	120.1	2,020.3	5.94
2019	123.0	2,076.5	5.92
2020	121.4	2,169.6	5.60
2021	133.3	2,387.0	5.58
2022	142.5	2,713.2	5.25
2023	152.5	2,907.4	5.25

附註：中央政府歲入資料，111 年（含）以前為決算審定數；112 年為院編決算數。

Note: For central government revenue prior to 2022, the figures are final audit accounts; the figures for 2023 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 103 年度之 6.35% 及 1.20% 調整為 112 年度之 6.34% 及 1.42%。

### 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 1.20% in 2014 to 6.34% and 1.42% in 2023, 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
2014	6.35	1.20
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

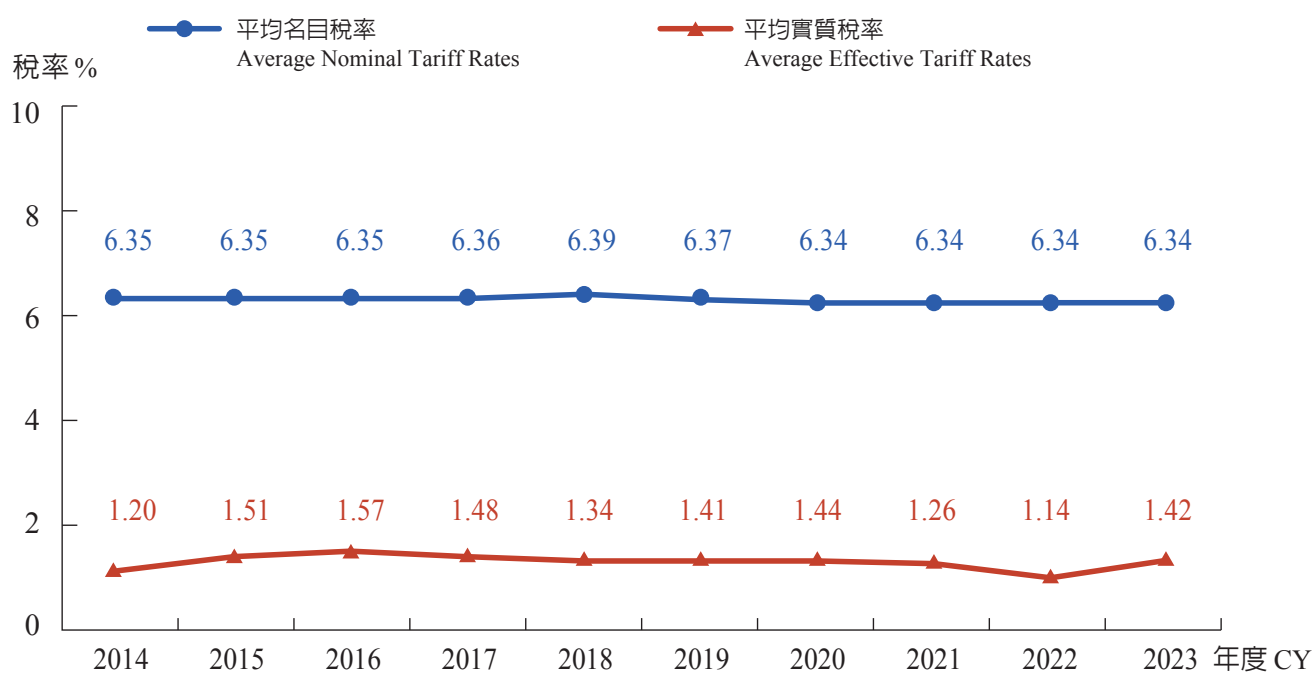


圖 19 關稅平均名目稅率及平均實質稅率  
Chart 19 Average Nominal Tariff Rates and Average Effective Tariff Rates

## 三、一年來重要業務概況

### (一) 加速法規合理化

1. 112年2月2日修正發布「空運快遞貨物通關辦法」及「海運快遞貨物通關辦法」部分條文，增訂業者違規情節重大得逕行裁處停業或廢止登記規定。
2. 112年3月21日與4月19日分別修正發布「海關管理進出口貨棧辦法」、及「海關管理貨櫃集散站辦法」，因應111年5月11日修正公布關稅法第86條將業者應處罰鍰金額上限調高至300萬元，審酌辦法各違反行為應受責罰程度及區分行為類型後，修正相關裁罰規定。
3. 112年4月12日修正發布「自由貿易港區海關查核作業規定」，增訂菸酒應設置專區及專帳控管規定，以強化海關監管查核機制。
4. 112年4月20日修正發布「貨棧貨櫃集散站保稅倉庫物流中心及海關指定業者實施自主管理辦法」，明定自主管理業者違反自主管理相關事項罰則，強化海關監管效能。
5. 112年5月22日修正發布「運輸工具進出口通關管理辦法」，修正處罰規定為警告或處罰鍰，得命業者限期改正始得按次處罰，並增訂停止通關申報業務期限或廢止其登記之規定，以強化運輸業者管理。
6. 112年5月26日修正發布「報關業設置管理辦法」，修正處罰規定為警告或處罰鍰，得命業者限期改正，始得按次處罰；另將經廢止報關業務證照再行申請設置年限，由2年延長至5年。
7. 112年11月27日訂定發布「海關依關稅法第八十六條規定裁罰原則」，使海關對貨棧或貨櫃集散站業者依關稅法第八十六條規定裁罰有一致性準據。

### (二) 修正海關進口稅則

1. 112年6月21日修正公布海關進口稅則部分稅則，配合國際商品統一分類制度（HS）2022年版修正，確保稅則分類與國際一致。
2. 112年11月29日修正海關進口稅則部分稅則，調降原產自史瓦帝尼之堅果、乾果實、蔗糖糖蜜、釀造飲品、乾洋蔥、蔬果汁及紡織成衣等46項貨品第2欄關稅稅率至免稅。

### (三) 推動便捷通關措施

1. 112年4月18日與經濟部會銜發布「科技產業園區保稅業務管理辦法」，因應貿易型態多樣化，放寬輸往課稅區之非交易案件，亦得辦理按月彙報；另為簡化帳

- 冊管理，增訂保稅貨品得憑領用數除帳及其條件，以利適用。
- 112 年 4 月 21 日訂定「財政部關務署高雄關管理實施自動化貨櫃集散站試辦作業要點」，推動櫃場自動化管理，透過簡化櫃場作業程序及自動化監管機制，降低業者作業成本並提升海關監管效率。
  - 112 年 6 月 12 日修正發布「進口貨物短卸溢卸作業要點」，將海運承攬業者修正為承攬業者，以利空運承攬業者適用，俾符實務。
  - 112 年 9 月 28 日訂定發布「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」，並自「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」生效之日生效，透過法規鬆綁，雙方互惠享受便捷通關措施。
  - 112 年關港貿單一窗口增修 21 項機關間資料交換服務、新增 6 項線上申辦作業及 2 項產證 XML 簽審訊息，促進跨機關資訊共享並提升通關服務便捷。
  - 112 年配合政府公有雲政策，完成「跨機關車輛資訊服務」及「優質企業認證服務」移轉至公有雲，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，112 年緝獲毒品毛重 18 萬 1,729 公斤、私菸 232 萬包、私酒 1 萬公升，偽劣假藥 1,064 件、電子煙 349 件及偽劣農藥 2,216 公斤。

#### (六) 反傾銷調查與執行反傾銷稅及特別防衛措施

- 公告 112 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。
- 112 年 5 月 16 日公告自同年月 22 日起，對自馬來西亞、印尼及泰國產製進口浮式平板玻璃，核定課徵反傾銷稅，為期 5 年。
- 112 年 8 月 29 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。
- 112 年 12 月 1 日公告自同年月 7 日起，對自中國大陸產製進口平面印刷用版材，臨時課徵反傾銷稅。
- 112 年 12 月 1 日公告自 113 年 1 月 17 日起，停止對中國大陸產製進口鞋靴產品課徵反傾銷稅。
- 對自特定國家產製進口之鞋靴、不銹鋼冷軋鋼品、特定鋁箔、陶瓷面磚、過氧化

苯甲醯、特定鍍鋅或鋅合金扁軋鋼品、碳鋼鋼板、卜特蘭水泥及其熟料、浮式平板玻璃及毛巾產品課徵反傾銷稅，112 年度課徵反傾銷稅 7 億餘元。

### (七) 推動國際關務合作

1. 112 年 8 月 14 日及 10 月 31 日與瓜地馬拉共和國賦稅署相繼簽署關務合作意向書及關務技術合作瞭解備忘錄，深化臺瓜關務合作。
2. 112 年 11 月 16 日及 17 日關務署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. 112 年 12 月 12 日臺灣日本關係協會及日本台灣交流協會簽署「有關地區海關合作備忘錄」，深化基隆關與橫濱稅關關務交流合作。

## C. Major Achievements in 2023

### 1. Acceleration of Legal Rationalization

- a. The Regulations Governing Customs Clearance Procedures for Air Express Consignments and the Regulations Governing Customs Clearance Procedures for Maritime Express Consignments were partially amended on February 2, 2023, whereby express customs brokers with serious violations may result in suspension of business or revocation of registration.
- b. The Regulations Governing the Customs Management of Import and Export Warehouses and the Regulations Governing the Customs Management of Container Terminals were amended and promulgated on March 21 and April 19, 2023, respectively, whereby the penalties are revised based on the types and gravity of the offences. The Regulations were amended to be in line with the amendment of Article 86 of Customs Act on May 11, 2022, where the maximum fine for related violations was revised up to NT\$3 million.
- c. The Operation Directions Governing Customs Auditing Operations in Free Trade Zones was amended and promulgated on April 12, 2023. The audit matters of tobacco and alcohol products have been added to strengthen Customs supervision and inspection mechanism.
- d. The Regulations Governing the Autonomous Management Implemented by Warehouses, Container Terminals, Bonded Warehouses, Logistics Centers and Other Businesses Designated by Customs was amended and promulgated on April 20, 2023, stipulating the penalties imposed on autonomous management companies approved by Customs for

- violating related provisions and strengthening the effectiveness of customs supervision, so as to maintain the quality of autonomous management.
- e. The Regulations Governing the Management of Import/Export Clearance for Transportation Means was amended and promulgated on May 22, 2023, whereby the penalties are revised to issuance of a warning or a certain amount of fine. In accordance with the amendment, repeated penalties are only allowed after ordering operators to make corrections within a set period of time. Besides, in order to strengthen the management of transport operators, punishments including a certain period of suspending customs-related declaration business and the criteria for the revocation of business registration are also added.
  - f. The Regulations Governing the Establishment and Management of Customs Brokers was amended and promulgated on May 26, 2023, whereby repeated penalties are only allowed after ordering operators to make corrections within a set period of time. In addition, the period of application for customs broker operating license under the same name after the registration has been revoked by the Customs is extended to 5 years.
  - g. The Directions for the Determination of Customs' Penalty pursuant to Article 86 of Customs Act was promulgated on November 27, 2023, so as to provide a consistent basis for Customs to impose penalties on warehouse or container terminal operators in accordance with Article 86 of Customs Act.

## 2. Amendments to the Customs Import Tariff Schedule

- a. To cooperate with the 2022 revision of the Harmonized Commodity Description and Coding System (HS), the Customs Import Tariff was amended and promulgated on June 21, 2023, ensuring that our tariff classification is in line with global standards.
- b. The Customs Import Tariff was amended and promulgated on November 29, 2023. The tariffs for 46 products originating from the Kingdom of Eswatini including nuts, dried fruits, cane sugar molasses, brewed drinks, dried onions, vegetable juices, and clothes made of textiles have been eliminated as shown in Column II of the Customs Import Tariff schedule.

## 3. Promotion of Facilitation Measures

- a. The Management Regulations Governing Bonded Business in Technology Industrial Parks was promulgated by the MOF and Ministry of Economic Affairs on April 18, 2023. In response to the diversification of trade patterns, Customs has relaxed the regulations

for bonded commodities imported to taxed areas, allowing business entities to apply for consolidated monthly report for non-transaction cases. In addition, provisions have been introduced to simplify the implementation of ledger management by permitting the deletion of bonded goods from the ledgers based on the quantity used and associated conditions.

- b. The Operation Directions for the Pilot Program of Automated Container Terminals at Kaohsiung Customs, Customs Administration, MOF was promulgated on April 21, 2023, to promote the automation management of container terminals. Through simplifying container yard operating procedures and streamlining regulatory measures, the initiative can reduce cost and improve customs management efficiency.
- c. The Operation Directions Relating to the Short-Discharged or Over-Discharged of Import Cargo was amended and promulgated on June 12, 2023, whereby the term “sea forwarders” prescribed in the Directions is revised to “freight forwarders,” so as to incorporate air forwarders and align with the latest customs practice.
- d. 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 was promulgated on September 28, 2023, which will take effect on the effective date of the said Agreement. Both sides will enjoy mutual benefits from facilitated clearance procedures with the loosening of laws and regulations.
- e. In 2023, 21 inter-agency data exchange services, 6 e-application services, and 2 XML messages for “Certificate of Origin” application/verification were amended or added to the Customs-Port-Trade Single Window (CPT) to promote cross-agency information sharing.
- f. In 2023, in accordance with the government's public cloud policy, the “Cross-Agency Vehicle Information Service” and the “AEO Certification and Management System” were migrated to the public cloud in order to enhance customs service resilience.

#### **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 2023 are listed as follows: narcotic drugs with a gross weight of 181,729 kg, 2,320 thousand packs of smuggled cigarettes, 10 kiloliters of smuggled alcohols, 1,064 cases of bogus medicines, 349 cases of e-cigarettes, and 2,216 kg of bogus farm chemicals.

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

- a. The trigger volume and the trigger price of 14 agricultural products including peanuts applied by special safeguard measures were announced and effective from January 1 to December 31, 2023.
- b. On May 16, 2023, the MOF determined to impose the anti-dumping duty on float glass, in sheets, originating in or imported from Malaysia, Indonesia, and Thailand, from May 22, 2023, for 5 years.
- c. On August 29, 2023, 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. On December 1, 2023, the MOF determined to impose provisional anti-dumping duty on offset printing plate from China from December 7, 2023.
- e. On December 1, 2023, the MOF announced the termination of the imposition of an anti-dumping measure on certain footwear originating in or imported from China starting from January 17, 2024.
- f. Anti-dumping duties were levied on ten subject products from certain countries, including footwear, cold-rolled stainless steel, certain aluminum foil, ceramic tiles, benzoyl peroxide, flat-rolled steel plated/coated with zinc or zinc-alloys, carbon steel plate, type I and type II of Portland cement and its clinker, float glass in sheets, and towels. The total amount of anti-dumping duties collected in 2023 was around NT\$700 million.

## 7. Strengthening International Customs Cooperation

- a. The “Letter of Intent between Customs Administration of Ministry of Finance of the Republic of China (Taiwan) and the Superintendence of Tax Administration of the Republic of Guatemala” and “Memorandum of Understanding between Customs

Administration of the Ministry of Finance of the Republic of China (Taiwan) and the Superintendency of Tax Administration of the Republic of Guatemala for Technical Cooperation in Customs Matters” were signed on August 14, and October 31, 2023, to strengthen the relationship between Guatemala and Taiwan.

- b. The “2023 Seminar on Combatting Smuggling” was held jointly by Customs Administration and Homeland Security Investigations, America Institute in Taipei on November 16 and 17, 2023, in order to further enhance Customs’ capability of combating illegal activities, as well as to promote bilateral customs cooperation.
- c. The Memorandum between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association on Cooperation in Regional Customs was signed on December 12, 2023, to strengthen the relationship and cooperation between Keelung Customs and Yokohama Custom.

## 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 2 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

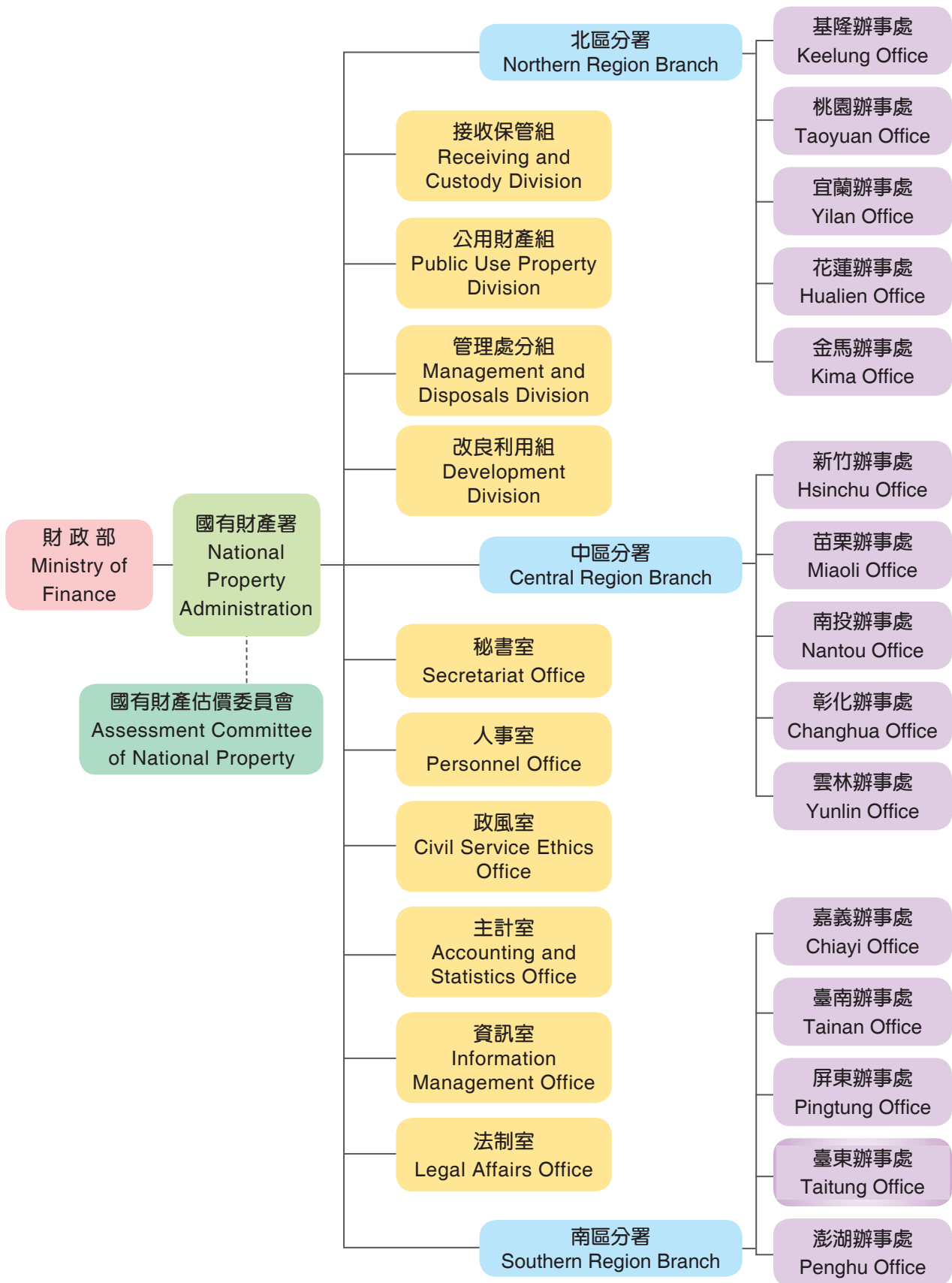


圖 20 國有財產署組織系統

Chart 20 Organization of the National Property Administration

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."

## 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 225 萬餘公頃，價值 5 兆 5,072 億 2,792 萬元。

#### 1. National Land by Area and Value

National land may be categorized as either for public use or for non-public use. The former is managed by the organizations that directly use it; the latter is managed by the NPA. At present, Taiwan comprises more than 2.25 million hectares of national land surveyed and registered, valued at NT\$5.507 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	296,682	1,674,721	2,439,031	44.29
	公共用 Public Use	1,731,117		1,757,809	31.92
	事業用 State- Enterprise Use	5,389		436,209	7.92
	小計 Sub-Totall	2,033,188		4,633,049	84.13
非公用土地 Land for Non-Public Use		218,162	1,892,750	874,179	15.87
合計 Total		2,251,350	3,567,471	5,507,228	100.00

附註：計算依據及基準日：依 111 年申報地價計算至 112 年 12 月 31 日。

Note: The basis and record date of calculation: The figures are calculated based on the 2022 declared land value as of December 31, 2023.

## (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 consignment 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	2019	2020	2021	2022	2023
委託經營 Consigned Operation		280	311	412	383	845
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		46	35	33	39	50
委託辦理停車場 Consigned Co-Operative Operation of Parking Lots		91	90	115	98	104
結合目的事業主管機關共同開發 Joint Development with Competent Authorities		166	311	321	636	229
招標設定地上權 Establishment of Superficies by Public Bidding		958	32,720	5,713	2,040	3,430
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		29	31	31	32	36
合計 Total		1,570	33,498	6,625	3,228	4,694

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 Lots	面積 (公頃) Area (Hectare)	售價收入 (新臺幣百萬元) Revenue from disposal (NT\$ million)
2019	3,858	36.59	11,110
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

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 lots, areas, and revenue from disposal include lands and other real estates, but do not include appropriation with compensation, personal estate, securities, or rights.

### 三、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，112 年度完成各項產籍異動登記 314 萬 3,354 筆（錄）。

#### (二) 無人承認繼承遺產之代管

因繼承人之有無不明，或先順序之繼承人均拋棄繼承權，或被繼承人死亡絕戶等情況，經法院裁定國產署或所屬分署為遺產管理人時，其被繼承人所遺留之財產，應由國產署或所屬分署管理。112 年度向法院陳報終結遺產管理人職務 193 案，接管土地 370 筆，面積 4.50 公頃；房屋 45 棟，面積 2,519.30 平方公尺。

#### (三) 委託內政部國土測繪中心辦理航拍等作業

112 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、太陽光電及邊際土地，面積 9,400 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。112 年度國有公用財產收入 469.7 億元；截至 112 年共收回 46 處標的，面積 49.7 公頃。

### (五) 審核中央機關所提收回眷屬宿舍房地使用計畫及檢討相關法令

「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 112 年底，審核同意經濟部水利署等 11 個機關經管 36 戶眷舍房地依計畫留作職務宿舍、學生宿舍及文化教育創意展演空間等，有助提升精華區國有不動產利用效能；為利中央機關依該計畫清理之眷舍實務管（處）理有所依循，經綜整檢討相關規定，報經行政院 112 年 9 月 15 日訂定「中央機關眷屬宿舍管理要點」，並自 114 年 1 月 1 日生效。

### (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，112 年度協助機關取得國有土地 8,298 筆，面積 1,410 公頃，土地價值 788 億餘元。

### (七) 積極處理被占用國有非公用不動產

112 年度清查 3 萬 1,396 筆被占用土地、處理 4,413 公頃被占用土地及 122 棟被占用房屋，向占用人收取使用補償金 10 億 9,237 萬餘元。

### (八) 加強辦理國有非公用不動產出租及標租

112 年度出租國有非公用土地 36 萬 1,624 筆（7 萬 4,138 公頃），承租戶 20 萬 7,529 戶，租金收入 31 億 394 萬餘元；112 年度辦理標租 49 次，標脫 822 筆土地（面積 61.63 公頃）、29 棟建物（面積 2.57 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 112 年底，國產署各分署及辦事處巡管清理 302,788 公里海岸線，清理 20,061 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 112 年底，完成 8 處文資修復再利用計畫（調查研究），1 處文資修復工程進行中（累計進度 80%），及完成 819 次文資巡查作業。另提供 74 處文資供各界認養維護，以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 112 年底，已與 10 家環境保護團體簽訂認養契約 14 案，面積共 2,043 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 112 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 175 案，屬地面型漁電共生案件者 18 案，面積約 2,209 公頃；已委託經營 42 案，面積約 422 公頃，預估裝置容量約 412MW。
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：辦理 16 批次公告標租作業，完成簽約且租約存續 21 宗土地，面積合計約 22.48 公頃，預估裝置容量約 25.25MW。

### (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），112 年度處理得款 31 億 5,700 萬餘元。

### (十四) 辦理國有非公用土地招標設定地上權

112 年度公告招標 35 宗國有土地，標脫 18 宗，面積 5.79 公頃，權利金 45 億 1,925 萬餘元。

### (十五) 國有土地參與都市更新

截至 112 年底，國有土地累計參與都市更新事業案件 1,707 件，面積達 103.59 公頃，存續中案件 551 件（面積 43.02 公頃）；已分回 417 戶建物、510 席停車位；11 戶刻驗屋中尚未完成接管，292 戶已標售、1 戶已標租、10 戶已撥用提供予臺北市政府、新北市政府作社會住宅、2 戶已由外交部撥用，1 戶已由經濟部撥用，餘 100 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 112 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 71 案（其中 38 案已開始營運），預估總收益 296 億元。112 年度已收權利金及租金 2 億 2,932 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之目標。112 年度公告 87 戶，標脫 65 戶國有房地，標脫金額 561 萬 8,537 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，依住宅法及國家住宅及都市更新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 112 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 58 處（25.48 公頃國有土地）、建物 10 筆，出租 4 處（3.17 公頃）。
  - (2) 內政部指示國家住宅及都市更新中心（下稱住都中心）興辦：已捐贈 38 處（12.83 公頃國有土地、0.85 公頃國有建物），出租 14 處（7.11 公頃國有土地）及出售 22 處（7.22 公頃國有土地），共 74 處（27.16 公頃國有土地，0.85 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（16.71 公頃國有土地），出租 17 處（3.82 公頃國有土地）及出售 8 處（4.9 公頃國有土地），共 89 處（25.43 公頃土地）。

### (十九) 建立補辦增劃編為原住民保留地之租金緩收、免收及退還機制

配合原住民族土地政策，本部 112 年 10 月 4 日修正發布「國有非公用不動產出租管理辦法」第 28 條，增訂逕予出租國有非公用不動產補辦增劃編為原住民保留地之租金緩收、免收及退還規定，並於 112 年 10 月 25 日訂定租金緩收、免收及退還執行方式。

### (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，112 年擇定宜蘭縣三星鄉及臺東縣池上鄉 2 處國有土地，面積 93.64 公頃，與國立中興大學共同改良利用，由該校辦理公開招商後，評選廠商於國有土地新植造林並依規定申請溫室氣體減量額度。

## C. Major Achievements

### 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 2023, a total of 3,143,354 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 2023, 193 cases of managing the ending of succession were reported to the court, resulting in the takeover of 370 pieces of land with an area of 4.50 hectares and 45 buildings with an area of 2,519.3 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 2023, including cemetery occupation, quarry occupation, solar photovoltaic, and marginal land, with an area of 9,400 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 were coordinated and changed into non-public use properties for activation. In 2023, the proceeds from the activation of national public use properties reached NT\$46.97 billion. As of the end of 2023, targets in 46 locations, approximately 49.7 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 and Review the Relevant Regulations**

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 included as a regular operation for performance verification by the Executive Yuan. As of the end of 2023, eleven agencies (including Water Resources Agency, Ministry of Economic Affairs) were approved to manage 36 houses and land of family quarters by using them as dormitories and cultural education and creative performance spaces in accordance with the usage plan, which helped enhance the usage efficacy of national real estate in core areas. To provide a basis for the practical management (handling) of family quarters cleared by the central government agencies under the program, the NPA completed a

comprehensive review of the relevant regulations and submitted it to the Executive Yuan, and the Executive Yuan promulgated the “Guidelines for the Management of Family Quarters of the Central Government Agencies” on September 15, 2023, which will come into effect on January 1, 2025.

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

In order to promote official affairs or infrastructure projects of various government agencies, the NPA assisted agencies to obtain 8,298 lots of national land, with an area of 1,410 hectares, valued at more than NT\$78.8 billion in 2023.

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

In 2023, a total of 31,396 lots of illegally occupied land were surveyed, a total of 4,413 hectares of illegally occupied land and 122 units of illegally occupied housing were settled, and a total of about NT\$1.09 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 361,624 national non-public use lands (total area of 74,138 hectares) were rented to 207,529 tenants with rental income of about NT\$3.14 billion. A total of 49 tenders, comprising 822 land lots (total area of 61.63 hectares) and 29 buildings (total area of 2.57 hectares) were successfully awarded.

## **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 in charge of the businesses concerned, 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 2023, the branches and offices under the NPA have performed patrol management and cleaning of coastal lands amounting to 302,788 kilometers and cleared 20,061 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 2023, the NPA completed the restoration and reuse projects (survey and research) of eight cultural assets, one restoration project of cultural asset in progress (80% complete), and completed 819 patrol inspections of cultural assets. In addition, the NPA provided 74 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 2023, the NPA had entered into 14 adoption contracts with 10 environmental protection groups, covering over 2,043 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 (consigned operations), joint improvement and utilization, and lease by tender. As of the end of 2023, the status of the promotion plan is as follows:

- a. Provision for development applications (consigned operations): There were 175 valid development applications (excluding approved consigned operation cases) of national non-public use lands, with 18 cases of ground-mounted fishery and electricity production symbiosis, and an area of approximately 2,209 hectares. There were 42 consigned

operation cases, with an area of approximately 422 hectares, and an estimated installed capacity of approximately 412MW.

- 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: 16 batches of announcements for lease by tender were performed, 21 pieces of land had completed the signing and were still in force, with a total area of approximately 22.48 hectares and an estimated installed capacity of approximately 25.25MW.

### **13. Accelerated Handling of Tax Payments in Kind**

Accelerated handling of tax payments in properties (land, houses, listed stocks, unlisted stocks, rights, and personal estate). The proceeds from handling in 2023 amounted to over NT\$3.15 billion.

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

Among the tender notices of 35 national lands in 2023, 18 cases that cover 5.79 hectares were successfully awarded to tenderers, from which the government collected royalties amounting to over NT\$4.51 billion in total.

### **15. National Land Included in Urban Renewal**

As of the end of 2023, there were 1,707 cases of national land participating in urban renewal projects, with a total area of 103.59 hectares. A total of 551 cases are ongoing, with 43.02 hectares in area. The NPA has retrieved 417 buildings and 510 parking spaces. Among them, 11 of the buildings are under acceptance inspection and have not yet been taken over, 292 of the buildings were sold by tender, and one building is for lease by tender. In Taipei City and New Taipei City, ten buildings were offered as social housing. Two buildings were offered to the Ministry of Foreign Affairs. One building was offered to the Ministry of Economic Affairs. The remaining 100 buildings were evaluated by the housing authorities as not suitable for social housing; thus, they will be sold, leased by tender, or activated through other means depending on market conditions.

### **16. Promotion of Combining Competent Authorities in Charge of the Businesses Concerned in the Improvement and Utilization of National Non-public Use Real Estate**

As of the end of 2023, 71 contracted national non-public use real estate had been jointly

improved and utilized with competent authorities in charge of the businesses concerned (institutions) (note: 38 contracted had been in operation) and the estimated revenue was about NT\$29.6 billion. The collected royalties and rents amounted to NT\$229 million in 2023.

### **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. In 2023, 87 units were announced, and 65 units of national real estate were tendered off, with a tender amount of NT\$5,618,537.

### **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 National Housing and Urban Regeneration Center to help promote social housing policies and realize housing justice. As of the end of 2023, the handling situation of the provision of national real estate for social housing was as follows:

#### 1. Provision completed:

- (1) Construction by housing authorities: assisted in completing the allocation of 58 sites (25.48 hectares of national land), 10 buildings, and the leasing of four sites (3.17 hectares).
- (2) Construction by the National Housing and Urban Regeneration Center (hereinafter referred to as "Housing and Urban Center") under the direction of the Ministry of the Interior: Donated 38 sites (12.83 hectares of national land, 0.85 hectares of national buildings), leased 14 sites (7.11 hectares of national land), and sold 22 sites (7.22 hectares of national land), for a total of 74 sites (27.16 hectares of national land, 0.85 hectares of national buildings).

2. The Ministry of the Interior has assigned the following (the Housing and Urban Center has not yet applied or is in the process of applying): donated 64 sites (16.71 hectares of national land) and leased 17 sites (4.9 hectares of national land), for a total of 89 sites (25.43 hectares of national land).

### **19. Build the System for the Rent Deferral, Exemption, and Refund of Re-**

### **Allocating the National Non-Public Use Real Estate for Lease as the Land Reserved for Indigenous People**

In response to the land policy for indigenous peoples, the MOF amended and announced Article 28 of the Regulations for Leasing of National Non-public Use Real Estate on October 4, 2023, adding the regulations for the rent deferral, exemption, and refund of re-allocating the real estate for direct lease as the land reserved for indigenous people. In addition, the MOF established an enforcement method for rent deferral, exemption, and refund on October 25, 2023.

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

In line with the global "2050 Net Zero Emission" declaration and action, in 2023, two national lands in Sanxing Township, Yilan County, and Chishang Township, Taitung County, with an area of 93.64 hectares, were selected to be improved and utilized jointly with National Chung Hsing University. After the university holds an open investment invitation, selected manufacturers should undertake new afforestation on the national land and apply for greenhouse gas reduction credits in accordance with the regulations.

## 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」為願景，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。

為優化賦稅資訊系統，發展智慧化服務，財政資訊中心將廣續引進更多新興資通訊技術，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 Office, 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 and service quality of core work through e-commerce.

The FIA will continue to introduce new information and communication technologies, optimize the taxation information system, and develop intelligent services, hoping to achieve a stable core system, support dynamic allocation, create smart services, and use cross-domain resources.

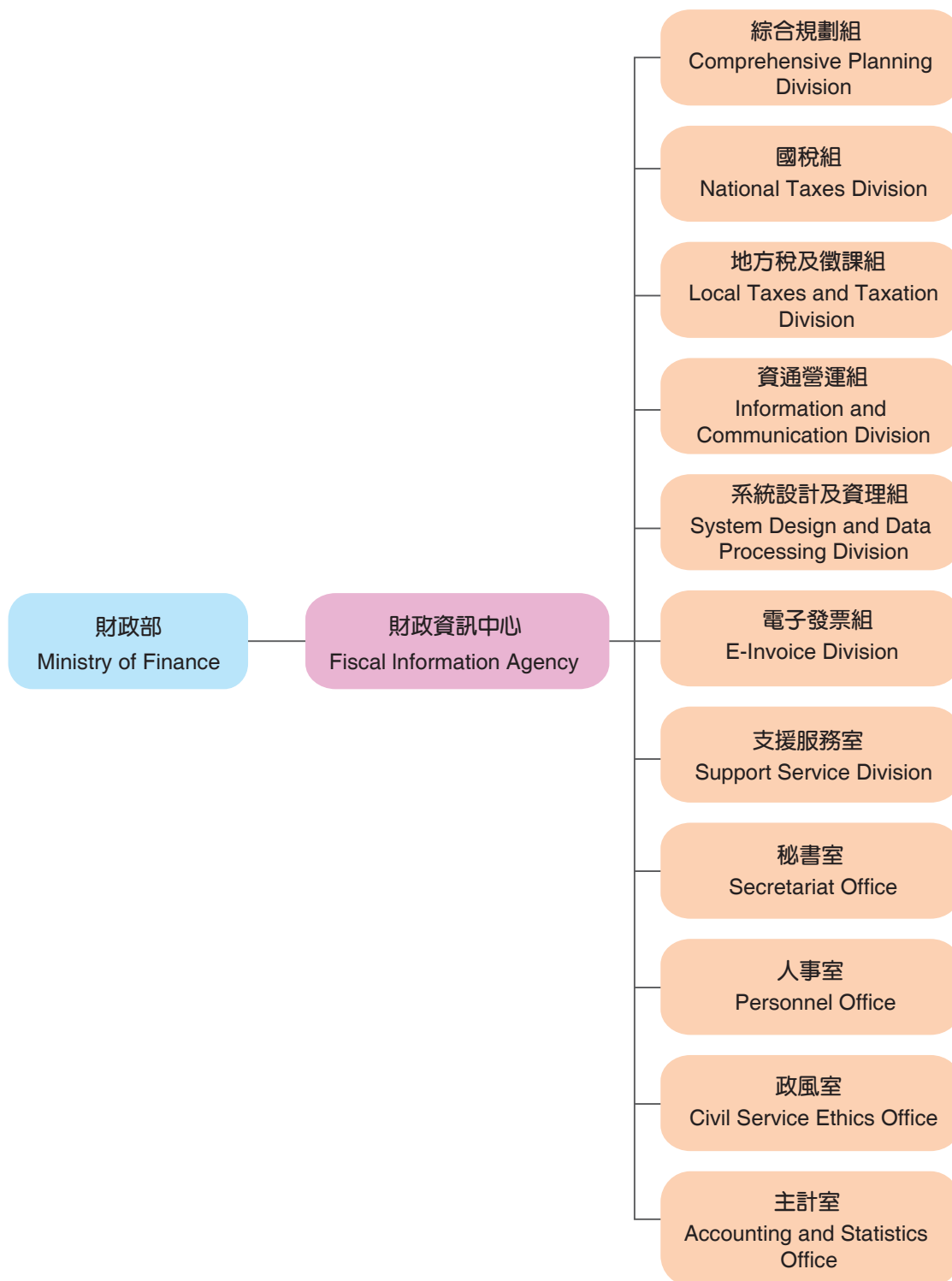


圖 21 財政資訊中心組織系統

Chart 21 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

112 年綜合所得稅各類所得憑單資料網路申報家數 96 萬 3,828 家，占總申報家數 102 萬 7,554 家之 93.80%。

#### 1. Individual Income Tax

With the operation of the Electronic Declaration of Individual Income Tax Data, 963,828 individual income tax cases were declared via e-Filing in 2023, representing 93.80% of the total of 1,027,554 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 (2019-2023)

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
2019	866,970	91.79	47,079	4.98	30,494	3.23	944,543
2020	884,456	92.28	42,331	4.42	31,626	3.30	958,413
2021	909,238	93.19	36,493	3.74	29,969	3.07	975,700
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

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

112 年綜合所得稅電子結算申報案件 502 萬 2,214 件，占申報總件數 512 萬 6,462 件之 97.97%。

### 2. Individual Income Tax Returns

In 2023, 5,022,214 cases of individual income tax returns were filed via e-Filing or electronic media, representing 97.97% of the total of 5,126,462 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 (2019-2023)

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
2019	3,957,688	96.07	134,461	3.26	27,612	0.67	4,119,761
2020	3,951,868	97.08	99,049	2.43	19,873	0.49	4,070,790
2021	4,212,501	97.76	82,203	1.91	14,477	0.33	4,309,181
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

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。112 年運用網路確認回復完成結算申報者達 49 萬 3,483 件，占採用稅額試算總件數 150 萬 6,554 件之 32.76%。

### 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 2023, 493,483 cases used online confirming and replying to complete tax declaration obligations, representing 32.76% of the total of 1,506,554 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 (2019-2023)

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
2019	640,449	29.42	1,028,146	47.23	508,505	23.35	2,177,100
2020	795,969	34.50	915,878	39.70	595,390	25.80	2,307,237
2021	761,815	35.58	756,774	35.34	622,615	29.08	2,141,204
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

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，雲端發票比率逐年成長，112 年度較前一年度增加 8 億 8,382 萬張，成長 22.83%。

#### 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 22.83% and higher than before, with an increase of more than 883 million pieces of cloud invoice in 2023 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 (2019-2023)

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 (%)
2019	173,229	743,706	23.29
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

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 112 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，112 年積極辦理資通安全事件通報、社交工程演練及資通安全攻防演練等作業，強化本部整體資通安全防護效能。

#### (二) 綜合規劃資訊業務

##### 1. 資訊計畫與概算編列分配作業

依據「財政部暨所屬各機關（構）資訊計畫及概算編列作業要點」，秉持零基預算及資訊唯用原則，如期如質完成本部及所屬機關（構）113 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之辦理情形。截至 112 年底，已於「政府資料開放平臺」開放 2,335 項資料集，並於同年榮獲數位發展部「資料開放人氣獎」。

### (三) 財政重要資訊業務及計畫

#### 1. 下一代賦稅再造規劃

依據賦稅再造後續發展策略，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，同年 5 月 24 日完成地方稅平臺標辦作業及後續簽約事宜，並依專案期程展開軟硬體設備建置作業及地方稅系統分析、需求訪談及功能確認等工作，進程式開發與測試，以確保 113 年底地方稅平臺如期移轉上線。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，以建構新一代國稅平臺，並打造以人為本稅務服務。

#### 2. 稅務便民服務及資源整合計畫

- (1) 完成智慧便民稅務網站上線，民衆使用「財政部稅務入口網」滿意度達 94.50%，使用行動裝置瀏覽滿意度達 92.50%，會員累計註冊數達 16,000 人。
- (2) 112 年 10 月完成地方稅稽徵機關導入「稅務綜合輔助行政系統」、行政院人事行政總處「共用差勤系統」及行政院主計總處「共用薪資管理系統」。

#### 3. 精進綜合所得稅手機報稅服務

擴大手機報稅服務範圍，新增現金繳稅及申請延（分）期繳稅功能，現金繳稅除提供繳款書電子檔，亦整合便利商店多媒體資訊機（KIOSK），提供更多元繳稅方式。另試辦網路遞送證明文件服務，民衆完成網路申報後，可透過網路上傳附件。

#### 4. 推動雲端發票數位服務計畫

- (1) 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 112 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 65%。
- (2) 運用數位發展部建置「政府資料傳輸平臺（T-Road）」骨幹網路與跨機關資料交換平臺，強化資料交換防護機制，整合跨機關資料交換管道，節省網路成本，提升傳輸效率，截至 112 年底，完成 4 項跨機關介接 T-Road 服務項目。
- (3) 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 112 年底，已有 307 種會員載具（共 9,324 家營業人）參與本項作業。
- (4) 使用人工智慧、機器人技術與工具等新興科技，於「財政部電子發票整合服務平台」提供線上智慧客服服務，112 年 6 月 30 日完成 5 項分衆智慧客服知識點建置及上線。
- (5) 112 年 12 月 24 日完成電子發票整合服務新平台上線試營運，並於 113 年 1 月 1 日正式營運。

#### 5. 地方稅智慧線上服務計畫

持續精進地方稅網路申報作業，112 年 7 月完成使用牌照稅稅單歸戶作業，依據

稅目將多張稅單整合為一，方便民衆繳納。另 112 年 10 月新增土地增值稅、契稅、印花稅等稅目線上查繳服務，民衆可以免持稅單，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。

#### **6. 廣續精進「財政部稅務入口網」線上服務**

為簡化營業人更正當期（月）申報資料流程，新增「申請更正當期（月）營業稅申報進銷資料」申辦服務，使營業人免於錄製媒體檔案得以網路傳送更正資料，不僅符合時宜並有效提供營業人便利性。

## **C. Major Achievements in 2023**

### **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 2024 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 2,335 data sets on the Government Open Data Platform as of the end of 2023 and won the “The 2023 Open Data Popularity Award” held by the Ministry of Digital Affairs.

### 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. The local tax platform bidding process and signing contract matters were completed on May 24, 2023. According to the project schedule, the FIA actively carried out software and hardware equipment construction, local tax system analysis, demand interviews, function confirmation, program development, and testing operations in order to ensure the local tax platform will be launched as scheduled by the end of 2024. The FIA also promoted the “National Taxation Information System Sustainable Development Project,” which was approved by the Executive Yuan on April 28, 2023. It aimed to construct a new generation national taxation information platform and create people-centered tax services.

#### b. Tax Convenience Service and Resource Integration Plan

- (1) The smart service tax portal was launched. The user satisfaction of the portal reached 94.50%, and the satisfaction with browsing by mobile devices reached 92.50%. The number of registered members reached 16,000.
- (2) The FIA completed the implementation of Tax Auxiliary Administrative Systems, WEBITR system, and Salary Management System for the Local Tax Collection Authorities in October 2023.

#### c. Improve Individual Income Tax Mobile Tax Filing Service

In order to expand the scope of mobile phone tax filing services, cash payment and application for deferment or installment tax payment were added. For cash tax payments, in addition to providing payment notice files, integration with KIOSKs in convenience stores was introduced to offer more diverse payment methods. Additionally, a trial service for online submission of attachments was launched. Taxpayers completing tax filing via Internet system could upload attachments through the internet.

#### **d. Promotion of E-invoice Digital Service Project**

- (1) 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 65% in 2023.
- (2) The FIA used the T-Road backbone network and cross-agency data exchange platform 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 2023, four types of cross-agency data exchange services were completed through T-Road interfaces.
- (3) The FIA has promoted the single window access of member carriers and simplified carrier consolidation operations, allowing users to manage their cloud invoices through a single mobile barcode carrier. As of the end of 2023, 307 types of member carriers and 9,324 business entities participated in this service.
- (4) Modern technologies such as AI, robotics, and new tools and applications are utilized to provide customer chatbot consultation service. Five targeted smart customers service themes were completed and launched on June 30, 2023.
- (5) The new E-invoice Integration Service Platform was launched for operation on December 24, 2023, and officially launched on January 1, 2024.

#### **e. Local Tax Smart Online Service**

The FIA continues to improve the online filing process for local taxes. The tax bill payment consolidation of vehicle license tax was launched in July 2023, making it more accessible for taxpayers paying multiple tax bills at one time. Additionally, the FIA launched the land value increment tax, deed tax, and stamp tax online payment in October 2023. After identity authentication, tax-payers can pay taxes online or at convenience stores.

#### **f. Improve E-Tax Portal Online Service**

To simplify the application process for business operators, the e-Tax Portal has added the application service of “Application for correction of current (monthly) Business Tax declaration Input/Output data,” which allows business entities to transmit corrected data online without recording media files, which is not only timely but also effectively provides business entities with convenience.

## 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 113 年度施政計畫」草案，並於 112 年 6 月 27 日完成線上送審作業。

###### 2. 彙撰本部業務報告（供立法院第 10 屆第 7 及第 8 會期使用）

部長應立法院財政委員會之邀，於 112 年 3 月 15 日及 10 月 2 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，112 年召開 11 次。

#### 4. 辦理監察院監察委員巡察相關作業

監察院財政及經濟委員會委員 112 年 6 月 26 日巡察本部，由部長率員出席；該院 112 年 12 月 18 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 113 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，惠譽（FitchRatings）及穆迪（Moody's）111 年 9 月分別持續維持信評等級為「AA」及「Aa3」，展望穩定。112 年 4 月、8 月標普（Standard & Poor's）及惠譽續維持信評等級為 AA+ 及 AA，展望穩定，肯定我國優異財政管理與經濟表現。

#### 7. 辦理相關研究業務

##### (1) 委託研究

112 年度本部及所屬機關委託研究計畫 6 案，均依規定登錄於國家科學及技術委員會政府研究資訊系統（GRB），按季追蹤研究進度，研究成果作為本部業務改進或政策參考。

##### (2) 自行研究

撰寫自行研究計畫「強化所得稅稅式支出報告編製之研究」，俾為我國未來檢討制定相關政策之參考。另 112 年度列管 20 篇自行研究計畫，研究成果對提升政府施政品質頗具成效。

#### 8. 落實施政計畫管制考核，提升施政績效

(1) 完成審核 112 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 112 年度自行管制計畫網路稽核作業及「111 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 111 年度屆期中長程個案計畫總結評估報告 2 案，1 案送行政院備查，另 1 案由本部備查。

(3) 辦理本部年度施政績效評估作業，完成「111 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 6 屆政府服務獎評獎，國有財產署及財政資訊中心獲獎。

(2) 完成本部及所屬各機關 111 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 112 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 112 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 112 年度風險評估及處理彙總表與風險圖像，並督導所屬機關推動風險管理及危機處理之執行情形，採取例外管理。

## 11. 出版財政刊物業務

- (1) 中華民國財政年報 2022：雙語呈現本部各機關（單位、機構）重要施政概況。
- (2) Guide to ROC Taxes 2023：介紹我國賦稅制度之英文專書。
- (3) 財稅研究（第 52 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 111 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，112 年度刊登行政院公報計 232 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 2023

### a. Compiled, Reviewed, and Coordinated the 2024 Annual Administration Plan

In line with national development plans and national administrative policies, the information concerning the MOF's "2024 Annual Administration Plan" was uploaded on June 27, 2023, 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 7th and 8th Sessions of the 10th Legislative Yuan

The Minister was invited by the Legislature's Finance Committee and led the subordinate agencies' heads to present the statements of fiscal policies and the administrative reports of the MOF at the committee meetings on March 15 and October 2, 2023.

### 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 2023, 11 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 26, 2023, for an inspection. The Minister received the delegation in person. Furthermore, the members of the Control Yuan inspected the Executive Yuan on December 18, 2023. The Minister attended the inspection meeting on behalf of the MOF.

**e. Compiled Annual Tax Expenditure Report**

The Department compiled and published the 2024 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 or maintained the outlook on our sovereign credit ratings. Fitch Ratings and Moody's Investors Service, respectively, continued to maintain credit ratings of "AA" and "Aa3," with stable outlooks in September 2022. In April and August 2023, Standard & Poor's Global Ratings and Fitch Ratings further maintained credit ratings at "AA+" and "AA," with stable outlooks, affirming our country's outstanding fiscal management and economic performance.

**g. Research-related Work**

(1) Commissioned research

In 2023, the MOF and its subordinate agencies commissioned six research plans, all of which were registered in the Government Research Information System (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 "Research on Strengthening the Compilation of Income Tax-Based Expenditure Reports" served as a reference for future review and formulation of relevant policies by the MOF. In 2023, 20 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 2023 Ministry of Finance-Controlled Individual Projects and strengthened the control of its implementation progress,

completed the 2023 “Self-Controlled” Project network audit, and completed the “2022 Evaluation of Ministry of Finance-Controlled Individual Projects,” to fairly and objectively evaluate the implementation performance of individual projects and make specific suggestions for improvement.

- (2) The Department completed two cases of summary evaluation reports of the MOF Medium- and Long-term Individual Projects in 2022. One case has been sent to the Executive Yuan for reference, and the other case has been submitted to the MOF for reference.
- (3) The Department conducted the annual performance assessment operation to complete “2022 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 6th Government Service Award of the Executive Yuan, with the National Property Administration and Fiscal Information Agency each winning the award.
- (2) The Department completed the 2022 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 periodic assessment of public services of the MOF in 2023, 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 2023, and followed up on suggestions to improve internal control at least once every six months.
- (2) The MOF and its subordinate agencies completed the 2023 risk assessment, treatment summary tables, and risk profiles, with all agencies supervised to promote risk management and crisis handling through management by exception.

**k. Edited, Printed, and Managed Fiscal Publications**

- (1) Annual Report on Government Finance in the Republic of China 2022  
This bilingual publication provides an important business overview of the internal departments and subordinate organizations of the MOF.
- (2) Guide to ROC Taxes 2023  
This publication was published in English to introduce the taxation system of the ROC.

(3) Public Finance Review (Volume 52 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 “2022 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 232 rules, regulations, directions, etc. sent by the MOF to be published in the aforementioned Gazette in 2023.

**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、修正及廢止之研擬，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 112 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, 2023, 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於 112 年 12 月 27 日生效；112 年我國與 7 個國家進行 19 次租稅協定諮商或交流，截至 112 年底，生效之所得稅協定達 35 個。同年我國與 3 個協定夥伴國進行 3 次稅務用途資訊（包括金融帳戶資訊、國別報告）自動交換主管機關協議諮商或交流，至 112 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，112 年與 4 個協定夥伴國就 11 個相互協議程序個案進行討論，1 案達成決議，有效預防與解決跨境所得稅爭議。

#### 2. 強化國際關務合作

積極推動與重要貿易夥伴洽簽關務互助協定及貨物暫准通關證協定，強化國際關務合作，打擊違反關務法規行為，促進跨境貿易安全與便捷。「中華民國財政部關務署與瓜地馬拉共和國賦稅署關務技術合作瞭解備忘錄」於 112 年 10 月 31 日簽署生效，112 年與 8 個國家或國際組織進行 15 次關務協定諮商或交流。

#### 3. 深化國際財政合作與交流

- (1) 112 年與帛琉財政部進行財政合作與交流，舉辦首次雙邊部長會議，探討多面向財政稅務議題，深化雙方實質合作夥伴關係。
- (2) 舉辦 APEC「後疫情時代運用新科技於稅務行政」視訊工作坊，分享國際間稅務行政數位轉型相關政策與經驗，協助與會成員能力建構並深化我國國際參與。
- (3) 統籌規劃我國參與亞太經濟合作（APEC）財政部長程序相關會議，包括財政次長暨央行副總裁視訊會議、資深財金官員會議與財政部長會議及相關研討會等，就現代供給面經濟學、永續金融及數位資產等議題，與各會員經濟體及國際組織意見交流，強化財政外交，提升我國對 APEC 貢獻及國際能見度。
- (4) 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 2023

#### 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 entered

into force on December 27, 2023. In 2023, the MOF completed 19 tax agreement negotiations or consultations with seven countries. As of the end of 2023, there were 35 income tax agreements in place. In addition, in 2023, the MOF completed three competent authority arrangement negotiations or consultations with three treaty 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 2023, the ROC has established the exchange of financial account information and Country-by-Country Reports relationship with three and four treaty partners, respectively.

- (2) To strengthen tax stability and protect taxpayers' rights, in 2023, the MOF conducted consultations with four treaty partners for 11 mutual agreement procedure (MAP) cases; among them, one has been resolved, 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. “The Memorandum of Understanding between the Customs Administration of the MOF of the Republic of China (Taiwan) and the Superintendency of Tax Administration of the Republic of Guatemala for Technical Cooperation in Customs Matters” entered into force on October 31, 2023. In 2023, the MOF completed 15 customs agreement negotiations or consultations with eight countries or international organizations.

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

- (1) In 2023, the MOF engaged in finance cooperation and exchange with the MOF of Palau; both sides held the first Finance Ministerial meeting and discussed multiple fiscal and taxation matters, deepening both sides' substantive and cooperative partnership.
- (2) The MOF hosted the APEC Virtual Workshop, titled “Leveraging New Technology for Tax Administration in the Post-COVID Era.” By sharing international digital transformation in tax administration policies and experiences, the MOF supported capacity building among participating members, and deepened our international participation accordingly.
- (3) The MOF participated in the Finance Ministers' Process (FMP) 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 on Modern Supply Side Economics, Sustainable Finance, Digital Assets, etc., the MOF continued to promote fiscal diplomacy in order to enhance our contribution to APEC and international visibility.

- (4) 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, one Senior Specialist, and 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 112 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）1,628 件，民間投資（下稱民投）金額 9,840 億元，契約期間可減少政府財政支出 1 兆 7,917 億元，增加政府財政收入 6,948 億元，創造逾 17 萬個就業機會。

(2) 112 年促參簽約案 63 件，民投金額 492 億元，招商成功率 65.75%。

##### a. Effect of Implementation on PPP Projects

(1) From 2002 to 2023, a total of 1,628 PPP projects were contracted, and the investment amount of NT\$984 billion was announced. During the contract period, it is expected that around

NT\$1,791.7 billion in government expenditure will be saved, with an increase of about NT\$694.8 billion in government revenue and the creation of more than 170,000 jobs.

(2) There were 63 PPP projects, with investment amounting to more than NT\$49.2 billion in 2023. The success rate of investment promotion was 65.75%.

表 33 促參簽約案效益總表

Table 33 Benefits from Projects Signed under the PPP Structure (2002-2023)

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
總計 Total	1,628	984.0	1,791.7	694.8	174,039

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 112 年，中央與地方促參簽約案件數占比為 38% 與 62%，民投金額占比為 52% 與 48%。

### b. Analysis of PPP Projects

From 2002 to 2023, the central government accounted for 38% of the total PPP cases while local governments took up 62%. 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 (2002-2023)

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
總計 Total	617	1,011	510.2	473.9
2002-2023 年占比 Yearly Share	38%	62%	52%	48%

### (三) 一年來重要業務概況

#### 1. 完備促參法令制度，強化促參運作體制

(1) 優化促參法制環境，積極推動促參相關法規修正

- ① 因應總統令 111 年 12 月 21 日公布修正促參法部分條文，112 年 12 月 28 日修正公布促參法施行細則，以強化促參投資環境。
- ② 訂定「政府有償取得公共服務政策評估作業辦法」，並完成「污水下水道、自來水及水利設施」政策評估作業，評估結果為政府得以有償方式取得上述公共建設之公共服務。
- ③ 訂定履約爭議調解三子法規，自 112 年 7 月受理申請；另 112 年訂（修）定 6 項法規命令、3 項行政規則及 3 項作業參考，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

- ① 有效提升訓練量能，擴大訓練對象包含促參案民間機構及顧問機構與一般對促參有興趣人士均可參加，本部持續委託中國文化大學及淡江大學推廣教育處等代訓機關（構）於 112 年辦理促參專業人員證照訓練班 14 班，總受訓 583 人次。
- ② 辦理促參業務聯繫會報，分別邀請地方政府領袖主管、促參業務整合窗口及執行機關主管與會，俾由上而下引導推動；設計促參相關主題課程，凝聚推動共識，合計辦理 16 場次訓練，總受訓 757 人次。

#### 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 112 年補助各機關促參前置作業案 623 件，補助金額約 7.06 億元，補助案 178 件完成簽約，引入民投金額約 872.8 億元，補助成效投入產出比約 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。112 年完成 44 件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 42 次。

(2) 加強招商及媒合行銷

- ① 112 年 7 月 14 日舉辦民間參與公共建設招商大會，釋出投資商機約 1,834 億元，逾 300 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，獎勵機關推動成效

112 年核發中央交通部等 5 部會獎勵金計 1,834 萬元；地方政府臺北市等 18 縣

市計獎勵金 5 億元，鼓勵其推動民參案件。

(4) 擴大行銷及辦理金擘獎活動，激勵各界踴躍參與

112 年 12 月 1 日於台北國際會議中心舉行第 21 屆金擘獎頒獎典禮，本屆金擘獎共 14 件脫穎而出獲獎，包括評選政府團隊獎 6 件、民間團隊獎 8 件，並由該等案件選出創新獎 2 件，鼓勵促參案提供高品質公共服務。由時任行政院陳院長建仁親臨頒獎，公開表揚所有得獎團隊。

**3. 優化督導及考核作業，建立履約爭議調解機制**

(1) 112 年辦理督導及協處案件，協助 5 件履約中案件排除履約爭議。

(2) 112 年 3 月 2 日函頒「112 年度促進民間參與公共建設業務考核計畫」，辦理 5 場考核會議、2 場現場勘查，完成 22 個機關考核，112 年 10 月 6 日公布考核成績，建立考核評分與獎勵機制，鼓勵機關精進促參業務，強化促參案監督管理。

(3) 成立本部促參案件履約爭議調解會，落實履約爭議調解機制

本部依促參法第 48 條之 1、48 條之 2 規定，於 112 年 5 月 11 日發布「促進民間參與公共建設案件履約爭議調解會組織準則」、「促進民間參與公共建設案件履約爭議調解規則」及「促進民間參與公共建設案件履約爭議調解收費辦法」，112 年 7 月 1 日正式受理，第 1 屆促參案件履約爭議調解會並於是日成立，由本部謝常務次長鈴媛擔任召集人，推動促參司李司長建賢擔任副召集人，委員共 22 名，112 年有 6 件申請案。

### 3. Major Achievements in 2023

#### a. Complete the Legal System for Participation Promotion and Strengthen the Operation System for Participation Promotion

(1) Optimize the legal environment for participation promotion and actively revise relevant laws and regulations for participation promotion

i. In response to the Presidential Decree on December 21, 2022, some provisions of the Act for Promotion of Private Participation in Infrastructure Projects were announced. On December 28, 2023, the Enforcement Rules of Act for Promotion of Private Participation in Infrastructure Projects were revised and announced to strengthen the investment environment for participation.

ii. Enacted and promulgated the Regulations for Policy Evaluation of Government Acquisition of Public Services with Compensation and completed the “Sewerage, Water Supply, and Water Conservancy Facilities” policy evaluation operation. The evaluation result is that the government can obtain public services of the above-

mentioned public construction through compensation.

- iii. Three sub-regulations on contract performance dispute mediation have been formulated, and applications have been accepted since July 2023. In addition, six laws and regulations, three administrative rules, and three operational references were revised in 2023 to improve the relevant legal environment for participation.
- (2) Expand the capacity of training, improve the professional knowledge of participation promotion, construct a variety of participation promotion education and training channels, and handle related training
- i. Effectively improve the training capacity and expand the training targets to include non-governmental organizations and consulting organizations for participation promotion projects and members of the general public who are interested in promoting participation. The MOF continues to entrust agency training institutions such as Chinese Culture University and Tamkang University Extension Education Office to provide training. In 2023, there were 14 training courses for professional participation promotion professionals, with a total of 583 people trained.
  - ii. Handle participation promotion business contact reports, and invite local government leaders, participation promotion business integration windows, and executives of executive agencies to attend the meeting to provide top-down guidance and promotion; design courses on topics related to participation promotion, and build consensus on promotion. A total of 16 training sessions were completed with 757 people trained.

## **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 2023, it subsidized 623 pre-operating cases of promotion and participation by various agencies, with a subsidy amount of approximately NT\$706 million. A total of 178 contracts were signed, and the amount of private investment introduced was about NT\$87.28 billion; the input-output ratio of subsidy effects was approximately 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 2023, there were 44 pre-subsidy assignments, and a total of 42 times of attending review meetings or providing written opinions.

(2) Strengthen investment promotion and matching marketing

- i. On July 14, 2023, an investment promotion conference was held, releasing investment opportunities of about NT\$183.4 billion, and more than 300 people attended 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 increase the success rate of investment promotion.

(3) Issue signing and assessment incentives, and incentivize agencies to promote results

In 2023, the five central ministries received a total of NT\$18.34 million in incentives rewards; the 18 local government agencies received a total reward of NT\$500 million to encourage them to promote civil participation in cases.

(4) Expand marketing and manage the Golden Thumb Awards for PPP activities, and encourage broader participation

On December 1, 2023, the 21st Golden Thumb Awards Ceremony was held in Taipei City. A total of 14 cases were awarded in the 21st Golden Thumb Awards, including six Government Agency Awards and eight Private Agency Awards. Among the award-winning cases, two Innovation Awards were selected to encourage participation in the cases to provide high-quality public services. Former Premier Chen Chien-jen of the Executive Yuan personally presented the awards and publicly commended all the winning teams.

**c. Optimize Supervision and Assessment Operations, and Establish a Contract Performance Dispute Mediation Mechanism**

- (1) Handled supervision and co-handling cases, and assisted in resolving performance disputes in five ongoing contract performance cases in 2023.
- (2) On March 2, 2023, the MOF promulgated the “2023 Assessment Plan for PPP Projects,” under which five assessment meetings, two site surveys, and 22 agency assessments were held and completed. The assessment results were announced on October 6, 2023, establishing an assessment scoring and reward mechanism that encouraged agencies to improve their PPP projects and strengthened the supervision and management of PPP cases.

- (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. 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 Lee Chien-Hsien, Director General, Department for the Promotion of Private Participation, served as the deputy convener. There were 22 members in total. There were six applications in 2023.

## 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. 完成本部文書檔管系統改版建置案

112 年 5 月 17 日完成文書檔管系統驗收，7 月 6 日即通過國家發展委員會（下稱國發會）檔案管理局（下稱檔案局）基本功能驗證（NAA EDRMS-1：2020）、行動簽核驗證（NAA EDRMS-2A：2020）及跨機關簽核驗證（NAA EDRMS-2B：2020）並獲得標章。

##### 2. 辦理本部出納事務查核及查核所屬出納事務

112 年辦理 2 次盤點存管之現金、票據、收據及保管品，7 月及 12 月辦理出納事務查核，查核及盤點結果均符合規定；另訪查 5 個所屬機關出納事務管理，並將查核缺失函送其配合改善辦理。

##### 3. 事務管理

(1) 配合建置屋頂型太陽光電，本部暨所屬於 112 年完成建置 46 處，共產生太陽光電約 7.4MW。

(2) 辦理本部暨所屬工程查核，全年查核 44 件，查核結果甲等 27 件，乙等 17 件。

- (3) 經管中興新村宿（眷）舍 71 戶，收回 2 戶占用戶，並辦理 2 次居住事實查考及 1 次宿舍檢查。
- (4) 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。
- (5) 推動辦公室環保，本部 111 年綠色採購經評定達成率為 99.08%，評核成績為優等。
- (6) 112 年採購案件金額 15 萬元以上計 48 件，總決標金額 8,784 萬 9,621 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，112 年度計建檔約 3.3 萬件；紙本檔案掃描約 25 萬頁；調閱影像約 6.5 萬件；調閱檔案原件約 2.3 千件；辦理機密等級檢討約 1.2 千件。
- (2) 本部已屆保存年限檔案經檔案局核復同意銷毀約 1.3 萬件；審查本部所屬檔案銷毀目錄函送檔案局審定，計 449 機關次，擬銷毀約 15 萬件及約 1.7 萬案。
- (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，112 年共考評 15 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及國庫署檔案管理人員參加機關檔案管理金檔獎及績優檔案管理人員金質獎評選，分別獲得獎項肯定。

#### 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，維護財政部良好形象。
- (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。112 年度辦理記者會 149 場，發布中英文新聞稿 1,785 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衆參與。112 年底粉絲數 146,605 人；LINE 好友數 75,865 人。

#### 7. 國會聯繫

- (1) 立法院部分

- ①立法院第 10 屆第 7、8 會期期間，本部法案通過 7 案。
  - ②112 年度追蹤列管立法委員書面專案質詢 18 件（國庫類 5 件，賦稅類 8 件，關務類 1 件，國產類 4 件）；行政院長立法院答詢承諾事項 10 件；部長承諾事項 166 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：112 年度辦理 1,825 件（國庫類 206 件，賦稅類 253 件，訴願類 7 件，關務類 189 件，國產類 1,135 件，其他 35 件）。
- (2) 監察院部分
- 112 年度辦理監察委員巡察協調聯繫案件 1 件。

## 2. Major Achievements in 2023

### a. Complete the Procurement and the Installation of the Document Management System of the MOF

On May 17, 2023, the document management system inspection was completed, and on July 6, it passed the basic functionality verification of NAA EDRMS-1: 2020, mobile signature verification of NAA EDRMS-2A: 2020, and interagency signature verification of NAA EDRMS-2B: 2020 by the National Archives Administration, National Development Council (hereinafter referred to as the National Archives Administration ) and obtained the certification mark.

### b. Handling the Audit of the Cashier's Affairs of the MOF and Check the Cashier's Affairs

In 2023, the cash, bills, receipts, and custodial goods were counted two times. In July and December, cashier affairs were checked, and the results of the audit and inventory were in line with the regulations; visits were made to the cashier affairs management of five subordinate organizations, and the defect reports of the inspection were sent to them to make improvements.

### c. General Affairs Management

- (1) With the construction of rooftop solar photovoltaics, the MOF and the subordinate organizations completed the construction of 46 sites in 2023, with an estimated capacity of 7.4MW.
- (2) Handling the audit of the headquarters and subordinate projects; 44 cases were audited throughout the year, with 27 cases of audit results of class A and 17 cases of class B.
- (3) A total of 71 households in Zhongxing New Village were under management, two households and occupied users were recovered, and two inspections to verify fact of inhabitation and one dormitory inspection were conducted.

- (4) 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.
- (5) Environmentally friendly measures in the office were promoted, and in 2022, it was announced that the MOF achieved a compliance rate of 99.08% in the green procurement assessment and an evaluation score of excellent.
- (6) There were 48 procurement cases with a total amount of more than NT\$150 thousand, with a total bid finalization amount of NT\$87,849,621, 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 2023, a total of about 33,000 official documents were archived; about 250,000 pages of archives were scanned; about 65,000 image archives were accessed; about 2,300 originals were accessed. About 1,200 confidentiality level reviews were handled.
- (2) Upon approval by National Archives Administration, 13,000 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 449 times, and about 150,000 documents and 17,000 cases are planned to be destroyed.
- (3) According to the Evaluation Directions for Archives Management of Agencies and Institutions Affiliated to the MOF, counseling was provided to subordinate agencies (institutions) to implement graded evaluations, track implementation progress, and follow up on improvements where performance was lacking. A total of 15 subordinate agencies (institutions) completed the evaluation in 2023, which achieved the goal of evaluating at least ten subordinate agencies (institutions) every year during the field evaluation cycle.
- (4) The Training Institute and archivists from the National Treasury Administration were recommended to participate in the selection of the Records Management Quality Awards and the Outstanding Records Manager Award, with both winning their respective awards.

#### **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) Maintain 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 2023, 149 press conferences were held and 1,785 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 2023, there were 146,605 Facebook followers and 75,865 LINE friends.

**g. Congressional Liaison**

(1) Liaison with the Legislative Yuan

- i. During the 7th and 8th sessions of the 10th Legislative Yuan, seven bills of the MOF were passed.
- ii. The MOF conducted the following in 2023: 18 written project inquiries by legislators (five in the national treasury category, eight in the tax category, one in the customs category, and four in the national property category), ten cases of the Premier of the Executive Yuan's responses and commitments to the Legislative Yuan, and 166 cases of the MOF's commitments.
- iii. Appropriate personnel representatives were appointed to attend public hearings and coordination meetings of the Legislative Yuan related to the operations of the MOF.
- iv. The following cases entrusted by legislators were dealt with in 2023: 1,825 cases (206 cases of the national treasury, 253 cases of taxation, seven cases of appeal, 189 cases of customs affairs, 1,135 cases of national property, and 35 cases related to other issues).

(2) Liaison with the Control Yuan

In 2023, 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 Section of Organization and Manpower, Section of Training and Employment, and Section of Remuneration and Welfare. The Department is mainly responsible for overseeing matters related to the human resource management at the MOF and its subordinate administrations and public enterprises; organization establishment, personnel quota management, appointment and transfer, examination and distribution, and 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. 促進各地區國稅局職務列等合理化

本部修正發布國稅局處務規程及編制表，並於 112 年 1 月 16 日生效，完成國稅局 10 科整併為 6 組及 553 個職務列等調整，將有效激勵同仁士氣、創造效率及促進業務推動。

##### 2. 協助本部同仁兼顧家庭與工作

修訂「財政部暨所屬各機關職務遷調要點」，以簡化調任程序。105 年開辦迄今，申請人數、成功比例逐年增加，且調任成功比例近 5 成（112 年調任成功比例 53.33%）。

##### 3. 推動國營事業拓展徵才招募管道

為使優秀人才進入本部所屬國營事業機構就業，本部於 112 年 11 月 13 日函頒「財政部所屬國營事業拓展新進人員招募管道參與方案」，利用多元管道提高事業機構招募訊息能見度。

#### 4. 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，112 年核定 97 名財政優秀人員及 28 名本部模範公務人員。

#### 5. 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。

#### 6. 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 112 年獲獎創意提案電子書並置於本部網站俾利知識分享。

#### 7. 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。

#### 8. 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。

#### 9. 辦理員工福利事項

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

#### 10. 辦理退休、撫卹、資遣

- (1) 辦理本部暨所屬機關（構）屆齡退休者 485 人、命令退休者 1 人、自願退休者 827 人，合計辦理退休者 1,313 人。
- (2) 辦理資遣案件 3 件。
- (3) 辦理撫卹案件 27 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 11 人次。
- (5) 廣續辦理前中國產物保險公司、前中國農民銀行、前交通銀行、中央再保險公司、合作金庫銀行及原省屬已民營化 7 家事業機構民營化前已退休人員之月退休金、年節慰問金、年節照護金等照護事項。

## 2. Major Achievements in 2023

### a. Promote Rationalization of Job Grades in Various National Taxation Bureaus

The MOF amended and issued the Regulations on the Functions of the National Taxation Bureau and the Staffing Table. The adjustments, which merged the ten departments of the National Taxation Bureau into six groups and revised 553 job grades, took effect on January 16, 2023. These changes are expected to effectively boost morale among colleagues, enhance efficiency, and promote business development.

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

Directions for the MOF and Its Subsidiaries for Job Transfers was amended and promulgated. Since 2016, the success rate has increased annually. Moreover, the success rate of transfers has approached 50% (The annual success rate was 53.33% in 2023).

### c. Promote Public Utilities to Expand Recruitment Channels

In order to enable outstanding talents to enter the state-owned institutions under the MOF, the MOF promulgated and implemented on November 13, 2023, the “Participation Plan for the Recruitment of New Personnel in State-owned Enterprises under the Ministry of Finance” to enhance the visibility of recruitment information of public institutions through multiple channels.

### d. Award Outstanding Employees

In order to boost the morale of employees, 97 outstanding financial staff and 28 model civil servants were selected and awarded in 2023, based on the Working Guidelines for Selection of Outstanding Financial Employees and Working Guidelines of the MOF for Commendation of Model Civil Servants.

### e. 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.

### f. 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 2023 were compiled into an e-book and placed on the website of the MOF for knowledge sharing.

### g. 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.”

#### **h. Offer Diversified Cultural and Leisure Activities for Employees**

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

#### **i. Employee Welfare**

- (1) According to the Pay Regulations for Members of the Armed Forces, Civil Service Employees, and Teachers, and regulations related to emergency loans for civil servants and teachers, benefits and allowance were offered to employees of the MOF.
- (2) According to the Civil Servant and Teacher Insurance Act and related legislation, insurance is offered to employees of the MOF; and national health insurance is offered to employees of the MOF, as well as to retired civil servants and their family members.

#### **j. Handling Retirement, Pension and Severance**

- (1) The MOF and its subordinate agencies (institutions) handled 485 age-limited retirements, one compulsory retirement, and 827 voluntary retirements, for a total of 1,313 retirements.
- (2) Three layoff cases were handled.
- (3) A total of 27 pension cases were handled.
- (4) Regarding pensions for the New Year’s Day Care Fund for persons with financial difficulties, a total of 11 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 112 年廉政會報

112 年 4 月 25 日召開 112 年廉政會報，由政務次長主持，計有會報委員（含外聘委員 2 人）、部屬公營事業機構首長等 31 人與會。本次會議由臺北國稅局提出專題報告，另決議通過 2 項討論提案。

##### 2. 推動客製化「新進人員廉潔意識養成教育」專案

統籌規劃廉政課程，112 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 27 場次，參與人數計 643 人次；對機關同仁辦理廉潔意識養成教育訓練計 189 場次、參與人數計 3 萬 3,947 人次。

##### 3. 推動系列性社會參與活動

112 年結合所屬機關（構）共同舉辦企業誠信宣導活動 5 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 764 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 112 年廉潔楷模選拔活動，遴選 16 名廉潔楷模。

##### 5. 續辦「廉政服務指標問卷調查」

112 年度持續對部屬機關（構）內部同仁（有效問卷 8,817 份）與往來業者（有效

問卷 2,792 份) 辦理廉政服務指標問卷調查。

#### 6. 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，112 年度通案列管各機關（構）缺失導正項目 48 項次。

#### 7. 落實財產申報陽光法制之執行

112 年度督同部屬政風機構抽選應辦理財產申報實質審核 335 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 114 場次，共 12,501 人次參加。

#### 8. 針對重點業務執行稽核清查

112 年度督導部屬政風機構辦理專案清查 7 案、專案稽核 12 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。

#### 9. 推動行政肅貪責任檢討與防弊處置

112 年度行政懲處計 9 案 11 人；即時防弊處置方面，經告誡導正計 5 案 8 人、輔導考核計 1 案 1 人、調整職務計 1 案 1 人。

#### 10. 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 1 案 1 人，其中屬貪瀆涉嫌者 1 案 1 人。

#### 11. 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

112 年執行成果為蒐報食安違常情資計 4 件、會同食安稽查計 51 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 2023

### a. Convening 2023 Integrity Report Meeting

On April 25, 2023, the 2023 Integrity Report Meeting was convened, chaired by the Political Deputy Minister, with 31 participants including two external members and heads of public institutions under the MOF. At this meeting, National Taxation Bureau of Taipei, MOF presented a special report, and resolutions of two discussion proposals were passed.

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

The Department was responsible for the overall planning of integrity courses. In 2023, subordinate agencies (institutions) conducted a total of 27 sessions of training and publicity activities on integrity awareness for personnel newly on board, with a total of 643 participants; a total of 189 sessions of cultivation education and training in integrity awareness were held for personnel of the agencies, with a total of 33,947 participants.

**c. Promoting a Series of Social Engagement Activities**

In 2023, the Department, together with the subordinate agencies (institutions) of the MOF, conducted a total of five 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, as well as to establish a win-win situation of sustainable development for our nation and industries. In addition, 764 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 2023 “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 Conduct the “Questionnaire Survey for Indicators of Clean Governance Services”**

In 2023, the “Questionnaire Survey for Indicators of Integrity Services” was conducted among internal staff (resulting in 8,817 valid questionnaires) and related businesses (resulting in 2,792 valid questionnaires) of subordinate agencies (institutions).

**f. 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 48 items of procurement deficiencies were corrected in 2023, which were tracked under various projects by various agencies (institutions).

**g. Implementing the Sunshine Legal System for Property Declaration**

In 2023, along with the subordinate ethics institutions under supervision, 335 people were selected for a substantive review of the property declaration, and 32 people were selected for the comparative review of the property declaration in the previous and current years. In addition, 12,501 people attended 114 sessions of lectures for public servants on property declaration and the Act on Recusal of Public Servants Due to Conflicts of Interest.

**h. Performing Audits and Inspections of Key Businesses**

In 2023, subordinate ethics institutions were supervised in handling seven inspection projects and 12 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.

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

In 2023, 11 people were involved in nine cases of administrative discipline. In terms of timely malpractice prevention, eight people in five cases were admonished and corrected, one person in one case was counseled and assessed, and one person in one case had a position adjusted.

**j. 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), one person involved in one case was prosecuted due to criminal violations, including one person involved in one case of corruption and malfeasance.

**k. 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 2023, achievements in controlling alcohol and food safety included: four cases of food safety violations and 51 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 113 年度單位概算

①本部及所屬機關 113 年度歲出概算，合計編列 1,753 億 975 萬 5 千元，包含國債付息等依法律義務必須編列之重大支出 1,465 億 4,105 萬 4 千元，重要社會發展、科技發展及公共建設分年延續性計畫 59 億 8,267 萬 6 千元，與人事費等基本運作需求 227 億 8,602 萬 5 千元。

②本部及所屬機關 113 年度歲入概算，合計編列 2 兆 2,577 億 8,210 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 113 年度單位預算

本部及所屬機關 113 年度歲出預算額度，經行政院核定為 1,776 億 7,534 萬 1 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 3,485 億 7,347 萬 7 千元；嗣於 113 年 1 月 8 日完成法定程序，本部及所屬機關歲入預算改列

2兆3,640億2,947萬7千元，其中營業基金盈餘繳庫暫照列86億757萬元，尚須配合立法院審議附屬單位預算結果調整，至歲出預算部分改列1,763億9,463萬7千元。

(3) 審核本部所屬國營事業及非營業特種基金 113 年度附屬單位預算

本部所屬國營事業 113 年度預算確實初核後，稅後淨利 241 億 203 萬 6 千元，購建固定資產 34 億 4,251 萬 8 千元，繳庫盈餘 55 億 4,718 萬 3 千元；嗣經行政院核定稅後淨利 252 億 7,693 萬 1 千元，購建固定資產 34 億 1,773 萬 8 千元，繳庫盈餘 80 億 4,829 萬元，於 112 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 112 年度預算之執行與檢討

本部及所屬機關 112 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，適時促請本樽節原則加速執行相關計畫，提升預算執行績效。

(5) 辦理本部所屬國營事業 112 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，依規定適時函促其提出改善措施，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 111 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 8 億 1,504 萬 7,931 元，並經行政院核定同意轉入 112 年度繼續處理。

(2) 審核本部所屬國營事業 111 年度預算保留事項

核定保留轉入 112 年度繼續處理，包含購建固定資產 6 億 302 萬 6,289 元、固定資產變賣 15 億 6,548 萬 8,148 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 331 億元。

(3) 查核本部所屬機關 111 年度單位決算暨彙編本部及主管決算，以及編製中央政府嚴重特殊傳染性肺炎防治及紓困振興特別決算

經確實編造及查核，對不當或錯誤部分，通知原編造機關修正後，如期彙編完成本部主管決算，嗣經審計部審定結果，歲入達成率 121.18%，歲出執行率 92.05%；至中央政府嚴重特殊傳染性肺炎防治及紓困振興特別決算，經審計部審定結果，歲出執行率 85.88%。

(4) 查核本部所屬國營事業及非營業特種基金 111 年度決算

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

金採書面查核，各決算查核報告函送行政院主計總處彙辦，所列建議改善事項（89 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，期提升各該基金運用效能及強化績效管理。

### 3. 彙整外部監督機關所提相關決議或重要審核意見辦理情形

(1) 立法院審議 112 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 112 年度單位決算。

(2) 審計部查核本部及所屬機關（構）111 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

112 年度本部所屬機關（構）函請派員監辦採購案件 15 件。

### 5. 賡續強化本部内部控制機制

本部 111 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，由部長與督導内部控制及內部稽核業務召集人之政務次長，於 112 年 3 月 15 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

112 年度共辦理 43 人職務出缺遞補作業、召開 11 次考績委員會會議審議 459 件獎懲案件，並舉辦 4 場會計業務研習班，計 323 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

本部及所屬機關依業務屬性分為 4 個群組，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 111 年度決算書，連同季報公告於本部網站。

## 2. Major Achievements in 2023

### a. Careful Budget Preparation and Execution

(1) Reviewing and compiling the 2024 annual unit budget estimates of the MOF and its subordinate agencies

- i The 2024 annual budget estimate for expenditures of the MOF and its subordinate agencies was compiled at NT\$175.31 billion, including NT\$146.54 billion of major expenditures that must be compiled according to legal obligations such as

interest payment on national debt; NT\$5.98 billion for major social development, technological development, and public infrastructure; and NT\$22.79 billion for basic operational needs such as personnel costs.

- ii The 2024 annual budget estimate for revenues of the MOF and its subordinate agencies was compiled at NT\$2.26 trillion. Together with the above annual budget estimate for expenditures, it was formally sent to the Executive Yuan for deliberation.

(2) Compiling the 2024 annual unit budget of the MOF and its subordinate agencies

The annual budget for expenditures of the MOF for the year 2024, totaling NT\$177.68 billion, was approved by the Executive Yuan. The annual budget for revenues was set at NT\$2.35 trillion according to the deliberation results of the Annual Programs and Budget Screening Council. The legal procedure was completed on January 8, 2024. The annual budget for revenues of the MOF for the year 2024 was approved at NT\$2.36 trillion, of which NT\$8.61 billion has been temporarily approved for “turnover to the treasury from enterprise funds,” and NT\$176.39 billion in the annual budget for expenditures.

(3) Auditing financial year 2024 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\$24.12 billion, fixed asset investment of NT\$3.44 billion, and turnover to the treasury of NT\$5.55 billion. After adjustment by the Executive Yuan, profit after tax and turnover to the treasury increased to NT\$25.28 billion and NT\$8.05 billion, respectively, while fixed asset investment decreased to NT\$3.42 billion, and nonprofit special funds sent to Legislative Yuan for deliberation on August 31, 2023.

(4) Handle the implementation and review of the 2023 annual budget of the MOF and its subordinate agencies

The 2023 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 in line with the principle of austerity to improve the performance of budget execution.

(5) Reviewing financial year 2023 budget implementation of state-owned enterprises

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

**b. Preparation and Assessment of Precise Final Accounts**

(1) Handle the 2022 annual budget encumbrances of the MOF and its subordinate agencies

The project fund of NT\$815 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 approved by the Executive Yuan.

(2) Auditing 2022 budget encumbrances of state-owned enterprises under the MOF

The audit result detailed the construction of fixed assets of NT\$0.6 billion, sale of fixed assets of NT\$1.57 billion, reinvestment increase of NT\$10 billion, disposal of reinvestment of NT\$0.25 billion, and long-term debt of NT\$33.1 billion.

(3) Check the 2022 annual final accounts of the subordinate agencies of the MOF, compile the final accounts of the MOF, and prepare the central government's special final accounts for prevention, relief and revitalization measures for severe pneumonia with novel pathogens

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 121.18%, and the annual expenditure execution rate was 92.05%. The central government's special final accounts for prevention, relief and revitalization measures for severe pneumonia with novel pathogens have been approved by the National Audit Office. The implementation rate of the expenditure is 85.88%.

(4) Check the 2022 final account of state-owned enterprises and nonprofit special funds of the central government under the MOF

The Department and DGBAS selected Taiwan Tobacco and Liquor Corporation and

Land Bank of Taiwan Co., Ltd for on-site inspection of the 2022 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 suggested improvements.

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

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

(1) The Legislative Yuan deliberated the 2023 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 2023, subsidiary agencies under the MOF applied for supervision of 15 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 2022, it was found that the establishment and implementation of the MOF internal control were effective. Therefore, on March 15, 2023, the MOF signed the Internal Control Declaration of 2022, which was published on the website.

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

In 2023, there were 43 promotions and transfers of personnel. The performance evaluation committee convened 11 meetings to review 459 reward and punishment cases. Four accounting training courses were held, with a total of 323 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 be divided into four groups 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 2022 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，依業務職掌分設貿易統計科、賦稅統計科及綜合統計科共 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. History and Organizational Responsibilities

The Department is staffed with one Director General, one Deputy Director General, one Senior Executive Officer, and according to the business responsibilities, there are three sections that handle business concerning the trade, tax, and general statistics of the MOF and its subordinates. The main tasks include releasing import and export trade and tax revenue statistics; handling government revenue and expenditure, debt, promotion of private participation, customs affairs, and national property statistics; compiling and managing the Yearbook of Public Finance Statistics, Monthly Statistics of Public Finance, and Yearbook of Gender Statistics; 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. 完成每 5 年之進出口貨品分類檢討及進出口貿易指數參考年改編作業

為接軌國際及反映國內產業現況，配合「國際商品統一分類 (HS)」2022 年版實施，修訂進出口貨品分類內涵，另按國際規範、國內產業關聯統計及普查等最新資料，重新編修我國「進出口貨品廣泛經濟分類 (BEC)」，以及辦理每 5 年為週期之進出口貨品結構性複分類檢討作業，分別於 112 年 6 月、9 月 (資料時間) 對外發布。為降低系統性漲跌價偏誤，貿易指數進行每 5 年之全面性校正，更換

以 110 年為參考年及重新檢討貨品選樣之代表性，自 112 年 7 月（資料時間）起正式適用。

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

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、財政統計資料庫，透過網路點選查詢，提供各界快速、便捷服務；且因地方政府財政狀況漸受各界關注，亦彙集各縣市政府歲入、歲出、融資調度及中央統籌分配稅款實撥金額等統計資料，持續公布於地方財政資料查詢系統。為利使用者瞭解資料庫內涵，分別於資料庫首頁及統計項目旁增加「資料背景概述」及「說明」，中、英文版分別於 112 年 1 月、6 月正式對外上線。

### 4. 完成稅務行業標準分類查詢系統改版，提升使用者查詢效能

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，完成查詢系統優化精進，改版重點包括：新增可追溯對照歷次分類版本之跨版查詢、優化使用介面、排除效能瓶頸等。

### 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「臺日韓中對美出口及在美進口市占概況」、「近年證交稅及股市概況」、「我電子零組件出口概況及國際比較」3 篇專題，另完成「從 COVID-19 對 OECD 稅收之衝擊兼談我國所受影響」專文。每月發布 2 則「財政統計通報」，112 年計完成「111 年出口增加 2 成以上之廠商占 1/3，貢獻總出口金額將近一半」等 24 篇，備受媒體及各界關注與引用。

### 7. 編印「2022 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、關務及促參等業務施政成果，於 112 年 6 月完成編印「2022 年財政統計年報」，完整呈現各業務統計數據，並納入專載與提要分析，以利各界快速瞭解我國最新財政狀況及趨勢變化。

## 8. 彙編及分析 111 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，亦加強建置特定性指標（如綜合所得稅身心障礙特別扣除額受益戶數－按納稅義務人性別、年齡及地區別分）；目前本部 111 年性別統計資料，包括綜合所得稅結算申報概況、綜合所得稅各類所得概況、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. 持續更新互動圖表資料，並全面上架新版圖表，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，乃於 111 年啟動圖表改版升級，112 年新增房屋持有人性別與年齡概況、娛樂稅稅源及各月變化概況、各級政府歲入歲出淨額等 3 篇，計 20 幅互動圖表，均以全新面貌上架，優化視覺呈現效果，並展現數值動態變化。

## 2. Major Achievements in 2023

### 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 were presented in press conferences. The press releases with related statistical tables available in Chinese and English were simultaneously disseminated via the Internet.

### b. The Review of Export and Import Commodity Classifications, and the Conversion of the Trade Index Reference Year, Conducted Every Five Years, Has Been Completed

To align with international standards and reflect the domestic industry, revisions have been made to export and import commodity classifications in accordance with the latest version of the Harmonized Commodity Description and Coding System (HS) 2022. Furthermore, based on the latest data from international standards, input-output tables, and census, the revision of the Classification by Broad Economic Categories (BEC), as well as the updating of characteristic classification of export and import commodities through a five-year review cycle, have been officially released in June and September 2023 (data period),

respectively. To reduce systematic bias in price fluctuations, a comprehensive correction of the trade index is conducted every five years. This process involves changing the reference year and reassessing the representativeness of selected goods. The trade index for the reference year of 2021 was published in July 2023 (data period).

**c. Continuously Maintaining Trade, Public Finance, and Local Public Finance Statistics Databases to Enhance Transparency of Fiscal Information and 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. 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. To facilitate comprehension, the MOF has provided “Guidelines” for each statistics database on the homepage and “Description” alongside the items. The Chinese and English versions were launched online in January and June 2023, respectively.

**d. Revamped Standard Industrial Classification of Taxation Inquiry System to Enhance Usability**

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 Tax-returns Expanding Auditing System of profit-seeking enterprises by industry” for browsing on a single webpage, essential for tax authorities and industry professionals. Additionally, the MOF refined the system to cater to user demands, such as cross-version queries allowing tracing back to previous classification versions, interface optimizations, and the elimination of performance bottlenecks.

**e. Continue to Improve the Production Process of External Trade Statistics**

The Trade Statistics Information System was developed by using an 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 in collaboration with the Statistics Office of the Customs Administration, enabling instant access to information and reducing the burden of data maintenance and submission.

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

Quarterly analysis is conducted of domestic and foreign economic changes, the “Economic, Trade, and Tax Statistics Analysis” is compiled, and three major reports on “Report on Taiwan, Japan, South Korea, China’s exports to the U.S., and their share in the U.S. import market,” “Overview of Securities Transaction Tax and stock market in recent years,” and “Electronic products (except Integrated Circuits) export overview and international comparison” were issued. In addition, another analysis, “The impact of COVID-19 on OECD tax revenue and on my country,” was included. The MOF issues “Financial Statistics Bulletins” twice a month, and released a total of 24 articles in 2023, including “The number of exporters with an annual growth rate in exports higher than 20% accounted for one-third in 2022, and their export value accounted for nearly half of the total export value,” which have attracted the attention and citations of the media.

**g. Published the Yearbook of Public Finance Statistics, Republic of China, 2022 to Fully Present the Statistics of Public Finance Affairs**

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 Yearbook of Public Finance Statistics, Republic of China, 2022, in June 2023. 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 a summary analysis to facilitate public understanding of the latest financial situation and trends in Taiwan.

**h. Compilation and Analysis of 2022 Gender Statistical Indicators**

The Department in line with the need to deepen gender equality, continues to expand gender indicators. In addition to general indicators, the Department strengthens the establishment of specific indicators (such as the number of households benefiting from the Special Deduction for the Disabled individual income tax-distinguished by the gender, age, and region of the taxpayer). The compiled gender statistics for the MOF for the year 2022 include 51 tables of individual income tax settlement and declaration, various types of individual income tax income, the number of individual income tax declarations for husband and wife separation, the number of people’s inheritance abandoned, the number of gifts and recipients, etc., with gender statistical analysis, analysis of the trend of gender statistics with concise and easy-to-understand statistical charts and essential explanations.

**i. Continuously Update the Interactive Dashboards and Fully Deploy New Charts to Optimize the Statistical Data Visualization Effect**

In response to Chrome permanently dropping Java Applet support, the Department organized a team to learn D3.js programming, to provide the continuous statistical data visualization service. The upgraded statistical data visualization service was launched in 2022. In 2023, the MOF also released three new charts, including Demographics of Homeowners, Sources of Amusement Tax Trends, and Net Government Revenues of All Levels. A total of 20 interactive charts were introduced, all with a refreshed visual presentation and highlighting dynamic numerical changes.

## 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 1 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 one Senior Secretary 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 and 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

112 年新收 1,155 件，辦結 1,040 件，待辦 330 件，陳述意見 115 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

112 年辦結 1,040 件，其中駁回 870 件，占辦結件數 83.65%；撤銷 8 件，占辦結件數 0.77%；其他 162 件，占辦結件數 15.58%。未提起行政訴訟 712 件，占辦結件數 68.46%。

###### (2) 法院裁判結果

112 年收到裁判書 226 件，其中判決駁回 199 件，占裁判件數 88.05%；判決撤銷 27 件，占裁判件數 11.95%。

##### 3. 本部主管法規異動情形

112 年主管法規異動，法律共 17 筆，命令（含編制表）共 42 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 63 筆。

#### 2. Major Achievements in 2023

##### a. Summary of the Settlement of Appeal Cases

In 2023, the number of new cases was 1,155, with 1,040 completed cases and 330 pending cases. There were 115 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 2023, the number of completed cases was 1,040, with 870 dismissed cases accounting for 83.65% of completed cases, eight revoked cases accounting for 0.77% of completed cases, and 162 other cases accounting for 15.58% of completed cases. 712 cases resulted in no administrative litigation, accounting for 68.46 % of completed cases.

### **(2) Administrative court decision**

In 2023, the number of cases that received judgment was 226, with 199 dismissed cases accounting for 88.05% of judgments, and 27 revoked cases accounting for 11.95% of judgments.

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

In 2023, amended laws and regulations are as follows: a total of 17 laws, 42 orders (including preparation tables), and 63 administrative rules (including the first type and second type of administrative rules as defined by the Operation Directions for Computer Processing of National Laws and Regulations).

## 柒、財政人員訓練業務

### VII. Training Institute

#### 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，秘書1人，專門委員1人，下設教務、輔導、總務3組與人事管理員及主計員，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 the Personnel Officer and the Accounting and Statistics Officer. There are 29 statutory staff in 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.

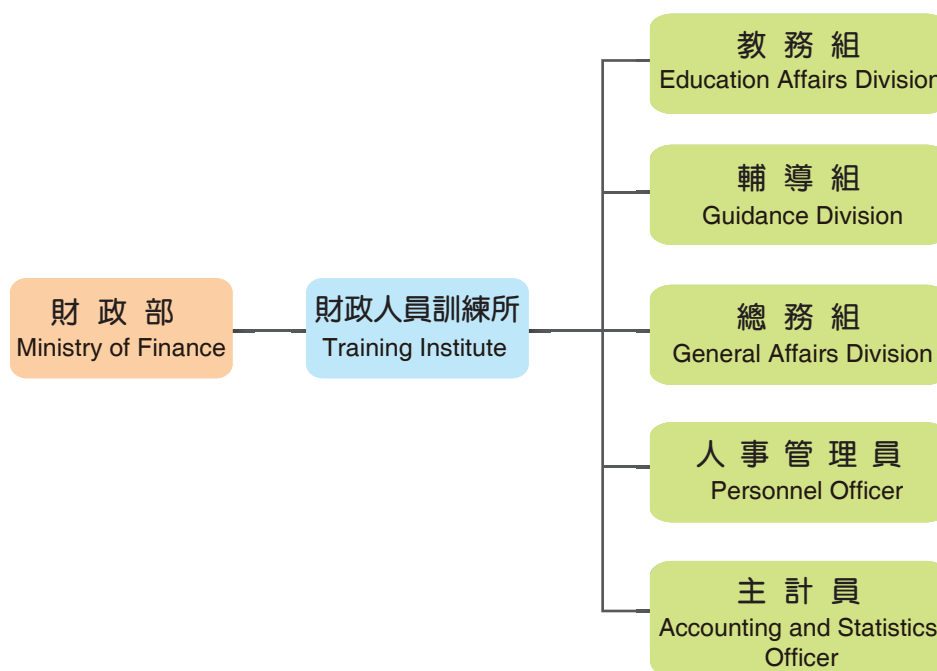


圖 22 財政人員訓練所組織系統圖

Chart 22 Organization of the Training Institute

## 二、重要業務統計

### B. Statistics of Major Work

表 35 112 年度訓練成果統計表

Table 35 Training Performance in 2023

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	65	3,160	24.01
關務專業訓練 Customs Training	36	1,716	13.04
財政專業訓練 Finance Training	53	3,551	26.98
法制訓練 Legal Training	34	1,712	13.01
國際及外語人才專業訓練 International and Multilingual Talents Cultivation Training	44	1,187	9.02
其他訓練 Other	35	1,835	13.94
合計 Total	267	13,161	100.00

表 36 訓練班次及人數統計表

Table 36 Number of Classes and Trainees from 2014 to 2023

年度 (CY)	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
班次 (Classes)	274	196	250	275	271	305	278	203	247	267
人次 (Trainees)	16,668	10,088	13,505	16,438	15,919	18,063	13,694	8,689	9,718	13,161

### 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 65 班次、關務專業訓練 36 班次及各項財政專業訓練 53 班次。
2. 製作 14 門 34 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. 辦政法制專題研習班共 34 班次；續辦「法庭演練」課程，向法務部法官學院商借模擬法庭教室進行演練。
4. 配合國家政策開辦多元課程，如性別平等及行政訴訟堅實第一審新制等。
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) 辦理國際租稅重要議題研習

1. 舉辦「國際租稅班第 39 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美國財政部內地稅局首席法律顧問 Ms. Kate Kerrigan，帶領外國學員及本國學員共同探討「後疫情時代的財經挑戰」及「轉移訂價之現在與全球未來展望」議題。
2. 舉辦「國際租稅實務研習班」，邀請荷蘭馬斯垂克大學國際租稅法教授 Hans van den Hurk、正大聯合會計師事務所合夥人 Jacob Mook 及亞洲區主任 Christina Cheng，講授國際租稅最新發展趨勢。
3. 舉辦「2023 國際財政研討會」，邀請亞洲開發銀行經濟研究與區域合作部金融領域專家 Kosintr Puongsophol 及日本 BIPROGY 公司外部審計 Keiko Mizuguchi，分享永續發展資訊揭露等對政府財政影響及永續發展融資架構之債務管理國際經驗。

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」等班次，提升同仁稅務稽徵能力，以因應國際反避稅趨勢。
5. 配合推動雙語國家政策，辦理財經新聞、財稅專業英語、財經法翻譯及新聞稿撰寫、關務英語班、中英翻譯技巧之會話、寫作、簡報等相關外語訓練班次，提升同仁英語能力。

### (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」等班次。
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 112 年度人才培訓班（7—9 職等）」訓練。
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」、「關稅股長職務專業訓練班」等各主管班次。
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 112 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、辦理節電措施及提升場地運用效能

1. 汰換教室、宿舍及國際會議廳老舊設備。
2. 召開節約能源推動小組會議，精進節能做法，持續落實推動節能措施。
3. 提供場地予本部暨所屬機關及其他公務機關使用，以提升場地加值利用及達到資源共享。

## C. Major Achievements in 2023

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

- a. Hosted 65 sessions for national tax and local tax expertise development, 36 sessions for customs affairs, and 53 sessions for various fiscal knowledge cultivation.
- b. Made 14 online fiscal courses totaling 34 hours, and uploaded them to the e-learning website.
- c. Held 34 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 and the Stable First Instance in Administrative Litigation 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 39th International Taxation Academy, inviting Prof. Edward Weite Hsieh from Department of Economics and Statistics, California State University, Los Angeles and Ms. Kate Kerrigan, IRS Chief Counsel to lead foreign and domestic students to discuss the topics “Economic and Fiscal Challenges in the Post-Pandemic Era” and “Transfer Pricing: Now and A Look into the Global Future.”
- b. Held the 2023 International Taxation Workshop, inviting Hans van den Hurk, professor in International Tax Law at Maastricht University in the Netherlands, Jacob Mook, partner of Grant Thornton Netherlands, and Christina Cheng, Director of Dutch Asian desk, Grant Thornton Netherlands to give lectures on international taxation development trends.
- c. Held the 2023 International Public Finance Management Seminar, inviting Kosintr Puongsopol, a senior financial sector specialist at the Economic Research and Development Impact Department of the Asian Development Bank and Keiko Mizuguchi, auditor of BIPROGY Inc to share the impact of sustainable development information disclosure on government finance and international experience in debt management of sustainable development financial structure.
- 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, conducted several kinds of foreign language training courses such as financial news, financial and taxation English, financial law translation and press release writing, customs English class, Chinese-English translation skills, etc. to improve the English ability of colleagues of the MOF and its 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 2023 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 training and development program for high-ranking staff of government-owned business to strengthen the leadership and global 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.
- b. Convened a meeting of the Energy Conservation Promotion working group to enhance energy-saving practices and continue implementing measures to promote energy efficiency.
- 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）22個，員工人數8千多人。

#### 1. Taiwan Financial Holding Co., Ltd.

##### a. Organizational Responsibilities

Taiwan Financial Holding Co., Ltd (TFH) has 3 wholly-owned subsidiaries, including Bank of Taiwan Co., Ltd. (BOT), BankTaiwan Life Insurance Co., Ltd. (BTLI) and BankTaiwan Securities Co., Ltd. (BTS). In addition, BOT established BankTaiwan Insurance Brokers Co., Ltd. (BTIB) as its subsidiary in 2013. The group's operations cover the banking, life insurance, securities, and insurance brokerage businesses. TFH has more than 180 service locations across Taiwan and 22 locations overseas (including sub-branches and representative offices). 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

在經營團隊及全體同仁齊心合力下，112年度合併稅前淨利272.57億元，較111年度成長39.10%，倘加計如負擔軍公教優存利息等政策因素之影響數99.18億元，稅前淨利為371.75億元，為集團成立以來最佳績效表現。

###### (2) 深耕永續金融，響應淨零政策

深化企業永續治理文化，建構集團永續發展策略藍圖，訂立階段目標，有序實

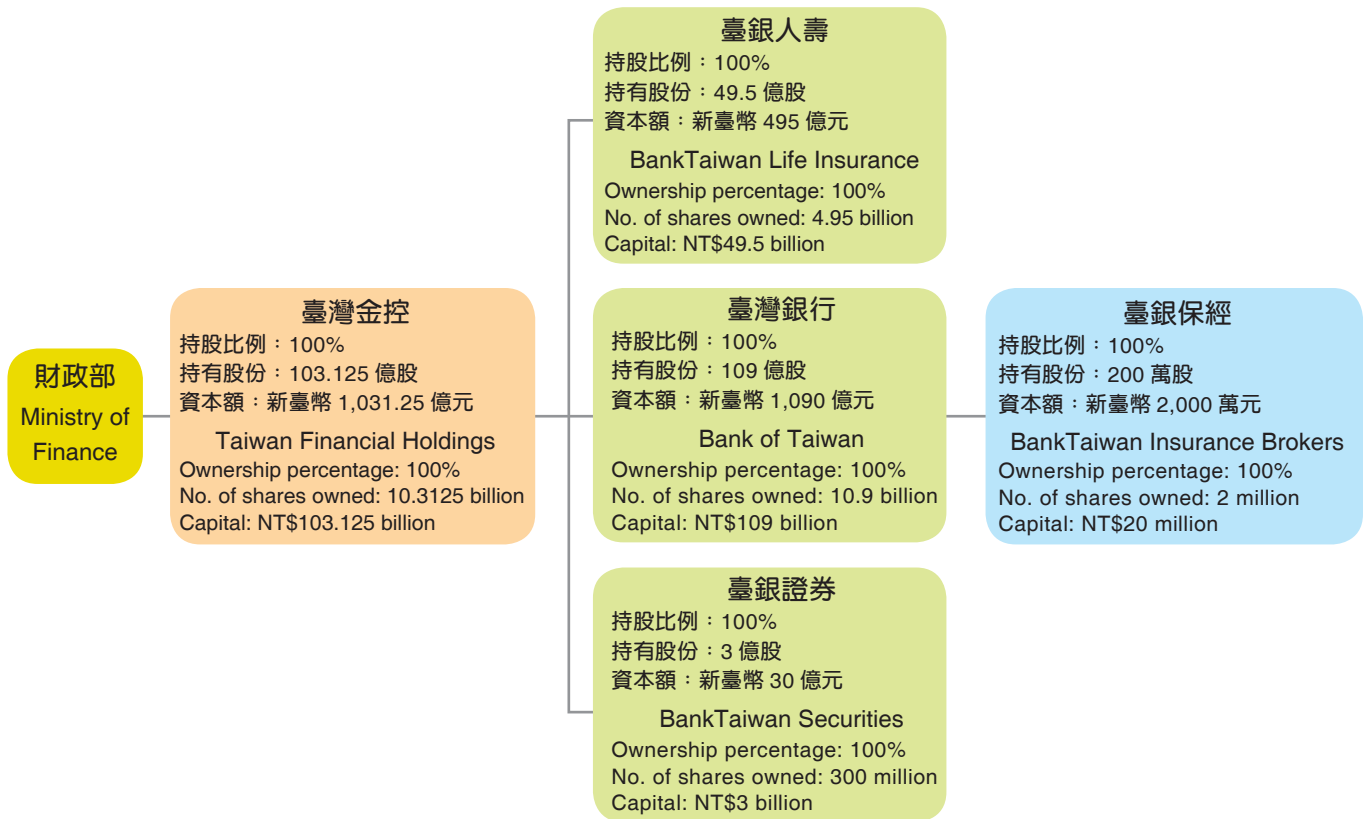


圖 23 臺灣金控組織關係

Chart 23 Structure of Taiwan Financial Holdings

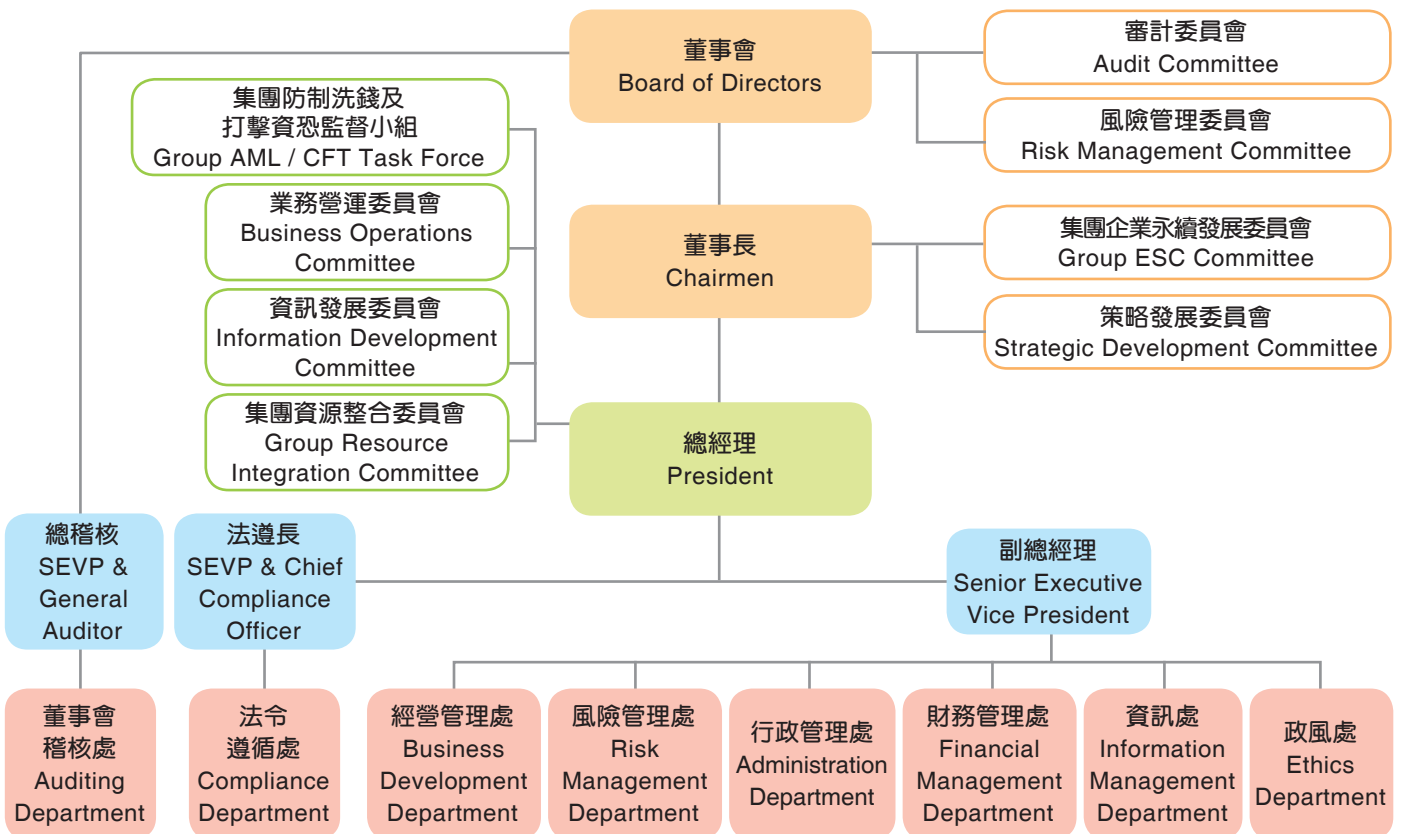


圖 24 臺灣金控組織系統

Chart 24 Organization of Taiwan Financial Holdings

踐永續發展，112 年度成為國內首家設置永續長之金控集團（含金控母公司、各子公司及孫公司）；響應國家淨零及碳權交易政策，為臺灣碳權交易所首批買家，集團購買 2,220 公噸，以具體行動邁向我國 2050 淨零排放目標。

(3) 完善風險管理，提升資本效率

精進集團整合性風險管理機制，落實風險管控措施，促進資本有效配置及強化資本適足性，定期評估氣候變遷風險及預擬因應措施，優化氣候變遷風險管理，穩健經營體質。

(4) 強化資安防護，落實內控法遵

建立集團內資安合作及相互支援機制，提升資安情資蒐集及應變能量，強化資訊作業韌性；完善法令遵循制度，落實內稽內控機制；112 年度委聘外部顧問協助檢視集團防治洗錢及打擊資恐相關機制及審查措施，以優化集團內部制度，提升公司治理及經營管理效能。

(5) 推廣多元公益，踐履社會責任

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、捐助教養院改善生活環境，及舉辦捐血、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，落實多元文化公益理念，積極踐履企業社會責任。

## b. Major Achievements in 2023

(1) Optimized Operations Management, Improved Business Performance

Thanks to the tremendous efforts of management and staff, 2023 consolidated income before tax came to NT\$27.257 billion, up 39.10% from 2022. After factoring out the burden of NT\$9.918 billion in supporting government policy, such as the interest on the special high-interest deposits for recipients of public service and military pensions, and so on, consolidated income before tax came to NT\$37.175 billion, and groupwide performance was the best ever.

(2) Developed Sustainable Finance, Coordinated with Net-Zero Policy

The Group deepened its companies' sustainable governance culture, developed a groupwide sustainability roadmap, adopted phased goals, and accomplished sustainable development in an orderly manner, and in 2023 became the first financial holding company in Taiwan to appoint a chief sustainability officer (CSO) at every group subsidiary (including TFH, all subsidiaries, and the sub-subsidiary); coordinated with the government's Net-Zero and carbon credit trading policies by taking part in the first transaction on the Taiwan Carbon Solution Exchange, purchasing 2,220 metric tons of international carbon credits. Took concrete actions to move towards Taiwan's net-zero

emissions goal by 2050.

(3) Improved Risk Management, Improved Capital Efficiency

Improved the Group's risk management mechanisms, implemented various risk management measures, worked to achieve effective capital allocations and strengthen capital adequacy, assessed climate change risks and planned response measures regularly, optimized climate change risk management, and built up its ability for sound operation.

(4) Enhanced Cyber Defenses, Implemented Internal Controls and Compliance

Established an internal mechanism for cybersecurity cooperation and mutual support, and improved capacity for collection and response to cyber intelligence to strengthen information resilience; improved legal compliance systems, and implemented internal control mechanisms; in 2023 hired external consultants to assist in examining the group's mechanisms and review measures related to anti-money laundering and combating the financing of terrorism to optimize the Group's internal systems. 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, and improved the living environment of people with severe disabilities through donations, and held a series of public interest activities, such as blood drives, beach cleanups and tree-planting events. TFH strengthened social participation and promoted environmental sustainability. Putting its ideas on diverse and culture-based public welfare into practice to fulfill corporate social responsibility.

## (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 112 年度主要業務營運量  
Table 37 BOT Business Volume of Major Operation in 2023

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)	4,802.8
放款業務 (Loans)	3,290.1
外匯業務 (Foreign Exchange)	345.7

## 3. 一年來重要業務概況

### (1) 均衡資產結構，優化資產品質

落實消費者金融、企業金融與政府部門放款均衡配置之「三駕馬車」經營策略，整體經營績效表現亮眼，112 年度稅前盈餘 284.54 億元，達年度預算目標 242.80%，並持續優化資產品質及強化風險承擔能力，逾放比率 0.086%、備抵呆帳覆蓋率 1,725.79%，締造史上最佳績效。

### (2) 支持經濟發展，拓展授信業務

響應政府政策，辦理政府疫後振興方案及落實六大核心戰略產業放款等政策性貸款，積極協助企業發展與轉型升級，並於金融監督管理委員會（下稱金管會）首次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 名及「資訊及數位產業」、「綠電及再生能源產業」、「民生及戰備產業」3 項產業第 1 名。

(3) 拓展外匯業務，強化海外布局

積極拓展外匯業務，截至 112 年底，國內外匯存款餘額 6,554 億元，市占率 7.09%，為本國銀行第一；配合臺商國際化布局，持續評估設立海外據點，112 年 12 月獲金管會同意申設日本福岡辦事處，並與當地領導銀行合作，提供跨境整合性金融服務，強化國際營運量能。

(4) 廣續推展全方位信託，踐履普惠金融使命

持續整合內部資源與金融服務，推廣「全方位信託業務」，拓展信託業跨業結盟，提供整合性服務之安養信託，滿足高齡及身障者生活各面向需求，榮獲金管會「安養信託獎」首獎、財團法人台灣永續能源研究基金會「台灣永續行動獎（TSAA）」及亞洲企業商會「亞洲企業社會責任獎」之「社會公益發展獎」肯定。

(5) 強化數位轉型，打造臺銀數位園區

廣續推動數位轉型旗艦計劃，落實「以使用者為中心」核心理念，強化金融專利研發，截至 112 年底，獲經濟部智慧財產局累計核發 658 件金融科技專利（發明專利 78 件、新型專利 572 件、設計專利 8 件）。此外，將資訊、數位科技、資安及新創等相關部處匯聚打造臺銀數位園區，持續進行金融知能傳承與創新。

(6) 響應綠色金融，落實永續發展

透過環境、社會及公司治理（ESG）檢核、永續績效連結貸款、綠色及永續定存專案、可持續發展債券等金融商品或服務，引導客戶投入淨零轉型或社會效益領域，戮力達成「2050 淨零排放」政策目標。112 年度榮獲行政院國家永續發展委員會「國家永續發展獎」、財團法人金融聯合徵信中心「特別貢獻獎－永續融資」、財團法人台灣永續能源研究基金會「台灣企業永續獎（TCSA）」之「社會共融領袖獎」及「高齡友善領袖獎」。

**c. Major Achievements in 2023**

(1) Balanced the Asset Structure, Optimized Asset Quality

BOT adopted a "three carts" business strategy designed to ensure a balanced emphasis on consumer lending, corporate lending, and public sector lending, and achieved excellent business performance. Pre-tax earnings for 2023 amounted to NT\$28.454 billion, achieving the annual budget target of 242.80%. BOT also continued to improve its asset quality and strengthen its risk-bearing capacity. The Non-Performing Loans (NPL) ratio was 0.086%, and the NPL coverage ratio stood at 1,725.79%. This marked the best performance the Bank has ever achieved.

(2) Supported Economic Development, Expanded Credit Business

BOT coordinated with the government's policies, continuing to support the government's economic stimulus policy after the pandemic and making loans to support the development of the Six Core Strategic Industries, thus actively assisting with the development, transformation, and upgrading of enterprises. In 2023, the Financial Supervisory Commission (FSC) for the first time 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," and BOT, in addition to being named Number 1 among Class A "Superior Banks," was also recognized as the Number 1 lender to the "information and digital technology industry," the "green and renewable energy industry," and the "strategic stockpile industry."

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

BOT actively expanded the foreign exchange business. As of end-2023, domestic foreign exchange deposits totaled NT\$655.4 billion, with a market share of 7.09%, ranking first among domestic banks. To support the efforts of offshore Taiwanese businesses to further build up their international presence, BOT continued to assess the possibility of establishing additional overseas business locations, received permission from the FSC in December 2023 to apply to the Japanese authorities to set up a representative office in Fukuoka, cooperated with local leading banks, and provided cross-border integrated financial services to increase international business volume.

(4) Continued to Promote Full-function Trust Services, Fulfilled Financial Inclusion

BOT continued integrating internal resources and financial services, promoted full-function trust services, expanded cross-industry alliances for trusts, sold retirement trusts that meet the full range of needs of senior citizens and persons with physical and mental disabilities, and won first prize in the FSC's "Elderly Care Trust Award," the Taiwan Institute for Sustainable Energy's "Taiwan Sustainability Action Award (TSAA)", as well as a "Social Empowerment Award" in the Asia Responsible Enterprise Awards from Enterprise Asia.

(5) Strengthened Digital Transformation, Launched the BOT Digital Park

The Bank continued to promote our digital transformation flagship program, implemented a user-centric core idea, and strengthened financial patent R&D work. As of end-2023, BOT had obtained a total of 658 fintech patents (including 78 invention patents, 572 utility model patents, and 8 design patents) from the Taiwan Intellectual Property Office (TIPO). In addition, the Bank has brought together relevant departments that deal in information matters, digital technology, information security, and innovation

to build the BOT Digital Park, continuing to pursue the inheritance and innovation of financial knowledge and skills.

(6) Coordinated with Green Finance, Implemented Sustainable Development

BOT used ESG evaluations, sustainability-linked loans, green and sustainable time deposits, sustainability bonds, and other such financial products and services to induce customers to direct their funds toward net-zero transformation and social benefits. The intent is to achieve the policy goal of net-zero emissions by 2050. BOT in 2023 won the National Council for Sustainable Development's "National Sustainable Development Award," the Joint Credit Information Center's "Special Contribution Award for Sustainable Finance," as well as a "Leadership Award for Social Inclusion" and a "Leadership Award for Age-Friendly Services" in the Taiwan Corporate Sustainability Awards (TCSA) from the Taiwan Institute for Sustainable Energy.

### (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及運用，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具正向貢獻等商品，強化壽險經營體質。112 年度初年度保費收入 (含投資型商品) 為 29.46 億元。

##### (2) 客戶服務

112 年度網路投保新增海外突發疾病醫療險，優化網路投保效能，使服務更加便民；升級保戶服務作業系統，提升線上諮詢服務品質，取得 ISO 10002 客戶申訴處理管理系統國際認證，落實普惠金融及公平待客之企業文化。

(3) 企業永續

深化永續治理並配合政府政策及金管會「提高國人保險保障方案」，持續推廣微型保險及小額終老保險，協助身心障礙者、經濟弱勢族群及高齡者建構基本保障。112 年度微型保險承保件數及金額均較 111 年度成長，並獲金管會頒發「永續關懷獎」。

**b. Major Achievements in 2023**

(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, and strengthen business operations. BTLI achieved a first-year premium income of NT\$2.946 billion (including investment-linked insurance) in 2023.

(2) Customer Service

In 2023, BTLI's online insurance business began offering sudden illness insurance for overseas travel, optimized the efficiency of its online insurance services, and made its services more convenient. In addition, BTLI upgraded its policyholder service system and improved the quality of its online customer consultation service. BTLI also obtained ISO 10002 certification for its customer complaints handling management system, thus further implementing financial inclusion and a corporate culture that emphasizes fair treatment of customers.

(3) Corporate Sustainability

BTLI deepened its corporate governance regime; coordinated with government policies and the FSC's "Program for Improving Insurance Protection for the People;" and continued to promote microinsurance and small amount whole life insurance that assist people with disabilities, economically disadvantaged groups, and the elderly by establishing basic protection. The number and amount of microinsurance insured by BTLI in 2023 increased from 2022, and BTLI received the FSC's "Sustainable Caring Award."

**(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. Bank Taiwan 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

加強優化線上下單平臺，112年1月正式啓用線上開戶2.0系統，俾利透過線上管道拓展新客群；廣續推廣小額投資，降低定期定額投資門檻，並持續優惠定期定額與盤中零股投資人手續費，促進普惠金融。112年度客戶數及成交量持續成長，經紀業務量計1.43兆元。

#### (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。112年度承銷業務量計11.38億元。

#### (3) 自營業務

持續強化責任投資及落實盡職治理，將ESG因子納入投資決策流程；投資信用等級佳、收益率相對高之債券，建構長期投資部位，布局產業前景佳、獲利成長個股，並適時調整資產配置，提升投資績效。112年度自營業務量計37.63億元。

### b. Major Achievements in 2023

#### (1) Brokerage Business

BTS optimized its online order submission platform and launched its Online Account Opening 2.0 system in January 2023 to facilitate the use of online methods to expand its customer base; continued to promote investing in small amounts, lowered the minimum threshold for participation in cost average investing schemes, and continued to provide preferential transaction fees for cost average investing transactions and odd-lot intraday trades, thereby promoting financial inclusion. Brokerage business volume was NT\$1.43 trillion in 2023, while the number of customers and trading volume increased.

#### (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\$1.138 billion in 2023.

### (3) Dealing Business

BTS continued strengthening responsible investing and implementing stewardship, incorporating ESG factors into investment strategies and procedures; invested in bonds with relatively high ratings and yields to build up long-term investment positions. Invested in individual stocks that feature a strong sector outlook and high profitability, and acted in a timely manner to adjust asset allocations and improve investment performance. Dealing business volume was NT\$3.763 billion in 2023.

## (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. Bank Taiwan 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。112年度上架臺銀人壽等壽、產險公司60檔保險商品，保費收入達113億元，保險手續費收入達4.06億元，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，112年度銷售臺銀人壽長年期分期繳、健康險、房貸壽險等25檔商品，並持續舉辦激勵專案，強化業務行銷動能。

### b. Major Achievements in 2023

#### (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 60 insurance products from BTLI and other life and non-life insurers in 2023, with premium income reaching NT\$11.3 billion and insurance service charge revenues reaching NT\$406 million, effectively increasing the revenue of the national treasury.

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

Introduced BTLI's products on a top-priority basis. In 2023, BTIB sold 25 products from BTLI (including long-term installment-premium protection-type life insurance products, health insurance and mortgage life 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 Co., Ltd.

#### (一) 組織職掌

臺灣土地銀行股份有限公司（下稱土地銀行）為政府指定唯一辦理不動產信用專業銀行，除貫徹政府賦與推動住宅、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 149 個營業據點，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 149 operating branches domestically, and overseas branches in Los Angeles, Singapore, Hong Kong, Shanghai, New York, Tianjin, Wuhan, and a representative office in Kuala Lumpur.

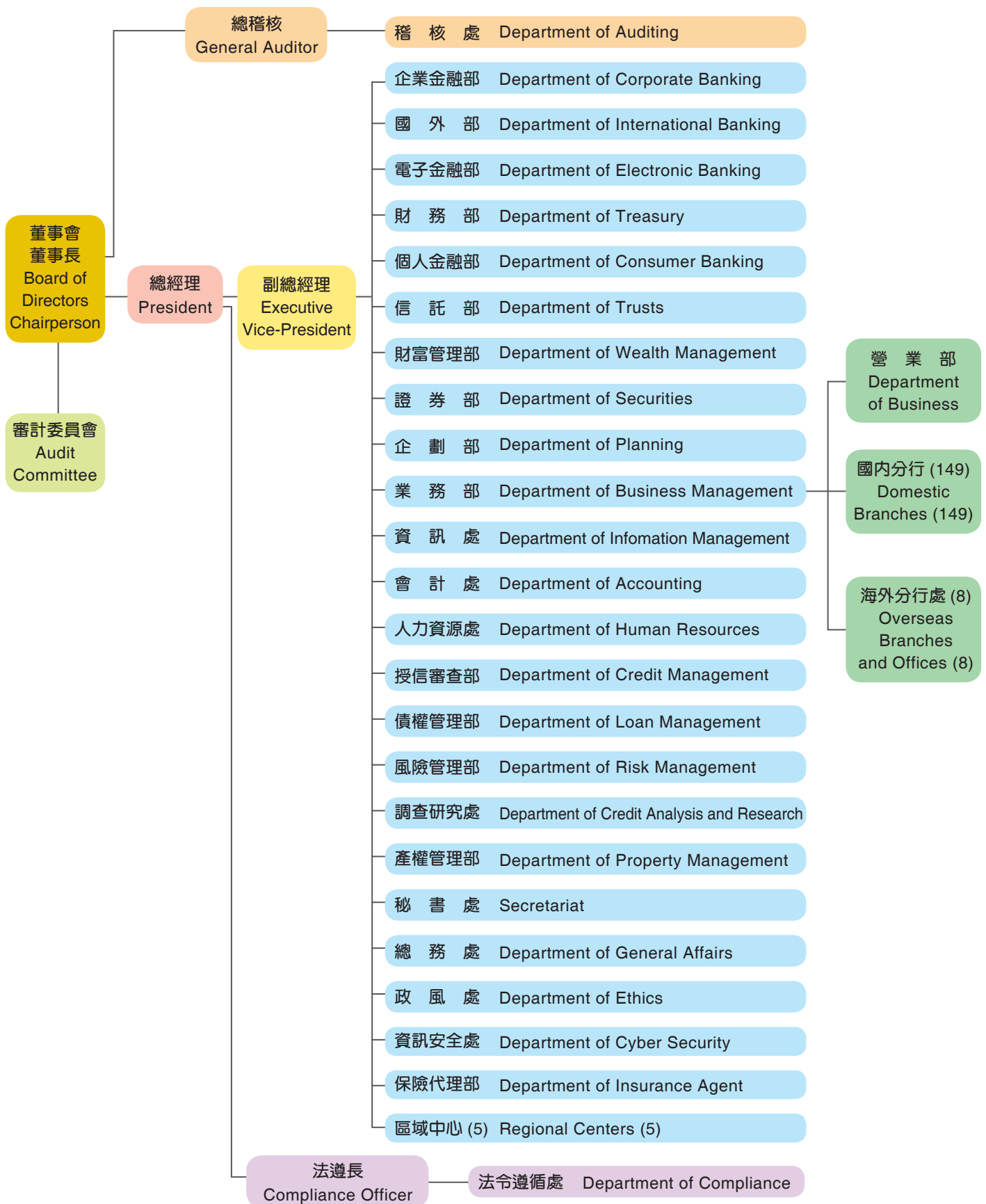


圖 25 土地銀行組織系統

Chart 25 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 112 年底，總存款累計平均餘額為 2 兆 9,452 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 112 年底，企業金融放款平均餘額 1 兆 1,793 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 112 年底，個人金融放款平均餘額 1 兆 930 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 112 年底，整體信託財產餘額 4,616.54 億元，保管基金計 21 檔；不動產信託累計承作案件 6,775 件；金融資產證券化案累計承作 31 件，運作中案件 1 件；不動產證券化案累計承作 7 件，運作中案件 3 件，於擔任證券化受託機構及不動產信託業務均居領先地位。積極配合金管會推動「信託 2.0 計畫」，開辦多元安養信託服務，並與長照相關產業異業結盟。
5. 112 年度銀行保險業務實收保險費 43.97 億元，房貸壽險業務實收保險費 10.12 億元，信託投資有價證券業務承作量 274.86 億元。
6. 截至 112 年底，外匯業務承作量 954.25 億美元，其中進口業務量 136.49 億美元，占 14.30%；出口業務量 41.78 億美元，占 4.38%；匯兌業務量 775.98 億美元，占 81.32%。
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。112 年度經紀業務營運量為 4,580.57 億元，證券承銷案件 37 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 112 年底，已提供線上投保、線上填寫存 / 取 / 匯款表單、個人金融單一服務平台、企業線上外匯整批匯款，並優化個人網路銀行（含行動銀行）新增臺外幣帳務異動、信用卡繳費提醒等推播通知服務、行動身分驗證（FIDO）、黃金存摺到價通知等服務及企業網路銀行新增快速登入與推播等服務，及提供商家申請 TWQR 購物服務並與電子支付機構（如街口支付、iPASS Money、icash Pay、橘子支付、全支付、悠遊付、歐付寶及全盈支付）合作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 112 年底，逾期放款金額 24.15 億元、逾放比率 0.11%、備抵呆帳覆蓋率 1,674.96%，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，並持續推廣微型保險及小額終老保險。112 年度保險業務實收保險費 64.7 億元，新增保險專案商品 32 檔。
11. 112 年度營業總收入 860.71 億元、營業總支出 690.28 億元；稅前淨利 170.43 億元、稅前資產報酬率 0.50%、稅前權益報酬率 8.42%、稅前淨利率 19.89%、稅前每股盈餘 1.98 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，訂定一般性排除產業及高污染 / 耗能產業投融資上限；落實氣候變遷管理，112 年度氣候相關財務揭露（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；營業總部通過 ISO 50001 能源管理系統及 ISO 14001 環境管理系統 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 2023

- 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 2023, the accumulated average balance of total deposits was NT\$2,945.2 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, three major programs for investing in Taiwan, and post-pandemic corporate revitalization. Moreover, it is also dedicated to the expansion of its syndicated loan services. The average balance of corporate finance at the end of 2023 stood at NT\$1,179.3 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 the Bank remains focused on housing loans and consumer loans for our personal banking business, with an average balance of NT\$1,093 billion in personal banking by the end of 2023. 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 2023, total trust assets stood at NT\$461.654 billion; with 21 managed funds and 6,775 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 formed cross-industry alliances with long-term care-related industries.
  - f. As of the end of 2023, the volume of foreign exchange business was US\$95.425 billion, of which US\$13.649 billion (14.30%) was for imports, US\$4.178 billion (4.38%) was for exports and US\$77.598 billion (81.32%) 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 2023 was NT\$458.057 billion, and there were 37 securities underwriting cases.
  - h. LBOT will continue to develop new digital services and strengthen various online services. By the end of 2023, online insurance, online completion of deposit/withdrawal/remittance forms, personal finance single service platform, and corporate online foreign exchange batch remittance have been provided. Additionally, personal online banking (including mobile banking) has been optimized, with added features such as foreign currency account transaction notifications, credit card payment reminders, push notification services, mobile identity authentication (FIDO), gold passbook price notifications, and corporate online banking with quick login and push notification services. Furthermore, offering merchant application for TWQR shopping services and collaborating with electronic payment institutions (e.g., JKOPay, iPASS MONEY, icash Pay, GAMA PAY, PXPAY Plus, Easy Wallet, O'Pay, and Plus PAY) to link deposit account payments provides customers with multiple mobile payment options and creates a more friendly financial environment.
  - i. As of the end of 2023, the amount of overdue loans was NT\$2.415 billion, the NPL ratio was 0.11%, and the NPL coverage ratio was 1,674.96%, maintaining a good quality of assets and a low non-performing loans 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 micro-insurance and small amount whole life insurance. In 2023, the actual insurance premiums collected by the insurance agent business totaled NT\$ 6.47 billion, and a total of 32 new insurance products were added.
- k. For 2023, total operating revenues were NT\$86.071 billion, total operating expenses were NT\$69.028 billion, and net income before tax was NT\$17.043 billion; pre-tax return on assets was 0.50%, pre-tax return on equity was 8.42%, pre-tax profit margin was 19.89%, and pre-tax earnings per share were NT\$1.98.
- l. In alignment with the national net-zero goal, ESG factors are now incorporated into the investment, financing, and commodity review processes. General exclusion industries and upper limits for investments in high-polluting/energy-consuming industries have been established. Climate change management has been implemented, with the TCFD report for 2023 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 headquarters have been certified with two international standards, ISO 50001 for energy management systems and ISO 14001 for environmental management systems, 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, 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.

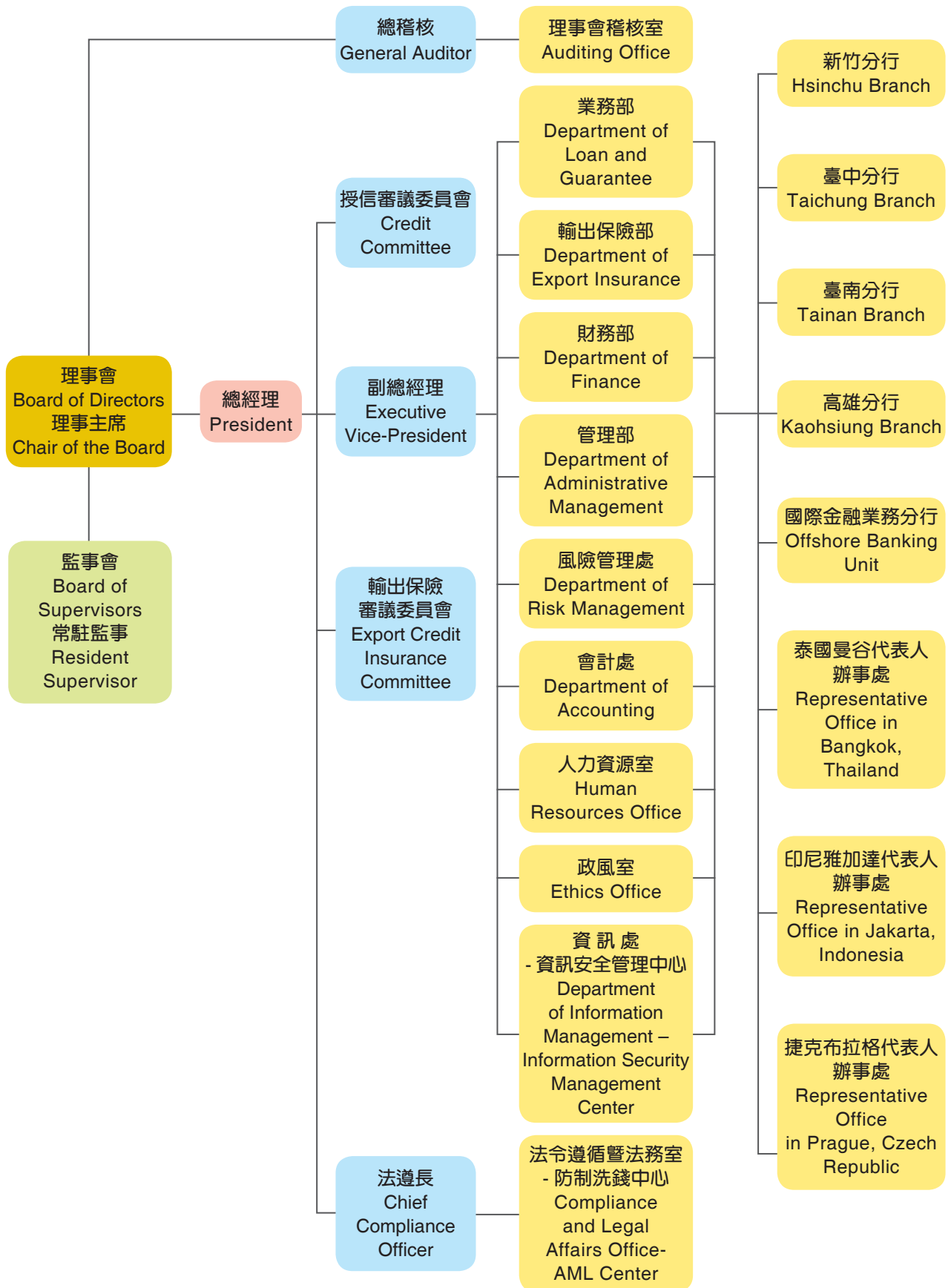


圖 26 輸銀組織系統

Chart 26 Organization of the Export-Import Bank of the Republic of China

## (二) 一年來重要業務概況

1. 112 年度放款業務平均餘額為 1,798.36 億元，較 111 年度成長 14.34%；保證業務承作額為 370.96 億元，較 111 年度成長 14.55%；輸出保險保險金額為 1,983.78 億元，較 111 年度減少 5.61%。
2. 配合政府推動新南向政策，112 年度輸銀新南向業務承作貸款核准金額 378.81 億元（含轉融資）、保證核准金額 38.25 億元及輸出保險承保金額 330.64 億元共 747.70 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 120.76%、保證 105.28% 及輸出保險 118.60%，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（下稱推貿基金）提供 60 億元資金，供輸銀辦理各項出口貸款，執行期間自 105 年 1 月 1 日起至 114 年 12 月 31 日止。截至 112 年底，共核貸 77 件，服務廠商 70 家，核貸金額約 71.47 億元，預估可帶動出口值達 214.41 億元。
4. 國發會於 111 年 1 月宣布成立 10 億美元中東歐融資基金，責成輸銀擔任執行單位，截至 112 年底，已有 8 件成功核貸案例，合計核准金額約 2,751 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，可加強我國出口產品於國際市場之競爭力。截至 112 年底，合作銀行涵蓋美洲、歐洲、非洲及亞洲等地區計 61 家金融機構，共授予轉融資額度 7.42 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」，同時也擴大輸銀與商業銀行合作關係。112 年度輸銀與金融機構合作推廣輸出保險金額 233.80 億元，較 111 年度成長 59.99%。
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，經推貿基金核定提供 1 億元資金，提供廠商具競爭力之輸出保險徵信費及保險費率。112 年度本計畫項下共計承保金額為 901.09 億元，較 111 年度成長 21.64%，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 111 年永續報告書，通過臺灣檢驗科技股份有限公司驗證，於 112 年 9 月發行，並公告於輸銀網頁。另為因應氣候變遷，輸銀導入氣候相關財務揭露（TCFD）架

構，以更精確量化評估氣候變遷對內部營運之影響。

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。112 年度國家融資保證中心共承作 5 件融資保證案，截至 112 年底，累計核准保證金額為 67 億餘元，保證餘額為 4 億餘元。

## 2. Major Achievements in 2023

- a. Eximbank's average loans outstanding in 2023 was NT\$179.836 billion, an increase of 14.34% from 2022, and guarantees totaled NT\$37.096 billion, an increase of 14.55% from 2022. The insured amount of export credit insurance was NT\$198.378 billion, a decrease of 5.61% from 2022.
- b. Eximbank has cooperated with the government to promote the New Southbound Policy. In 2023, for Eximbank's services under the New Southbound Policy, the loans approved amounted to NT\$37.881 billion (including the relending business), the amount of guarantee approved totaled NT\$3.825 billion, and the amount of export credit insurance provided reached NT\$33.064 billion. The three services together amounted to NT\$74.770 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 120.76%, the guarantee business 105.28%, and 118.60% 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 2023, 77 loans were approved, 70 enterprises serviced and the total amount of loan approved was NT\$7.147 billion, with the export value estimated to grow by NT\$21.441 billion.
- d. The National Development Council 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 2023, the CEE Credit Fund has approved eight successful cases, with the total amount equivalent to approximately US\$27.51 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 2023, the cooperating banks include a total of 61 financial institutions in the Americas, Europe, Africa, and Asia, with a total granted credit line of US\$742 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 2023, the Bank collaborated with financial institutions to promote export credit insurance, which totaled NT\$23.380 billion, an increase of 59.99% from last year.
- 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 2023, the total insured amount under this program was NT\$90.109 billion, an increase of 21.64% compared with 2022. 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 sustainability report 2022, which was verified by SGS Taiwan Ltd. The 2022 ESG Report was announced on Eximbank's website after completion at the end of September 2023. 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 National Development Council 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. The National Credit Guarantee Administration handled five guarantee cases in 2023. As of the end of 2023, the amount of guarantee approved was NT\$6.7 billion, and the guarantee outstanding was NT\$400 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. The organizational roles and responsibilities of the TTL are as follows:

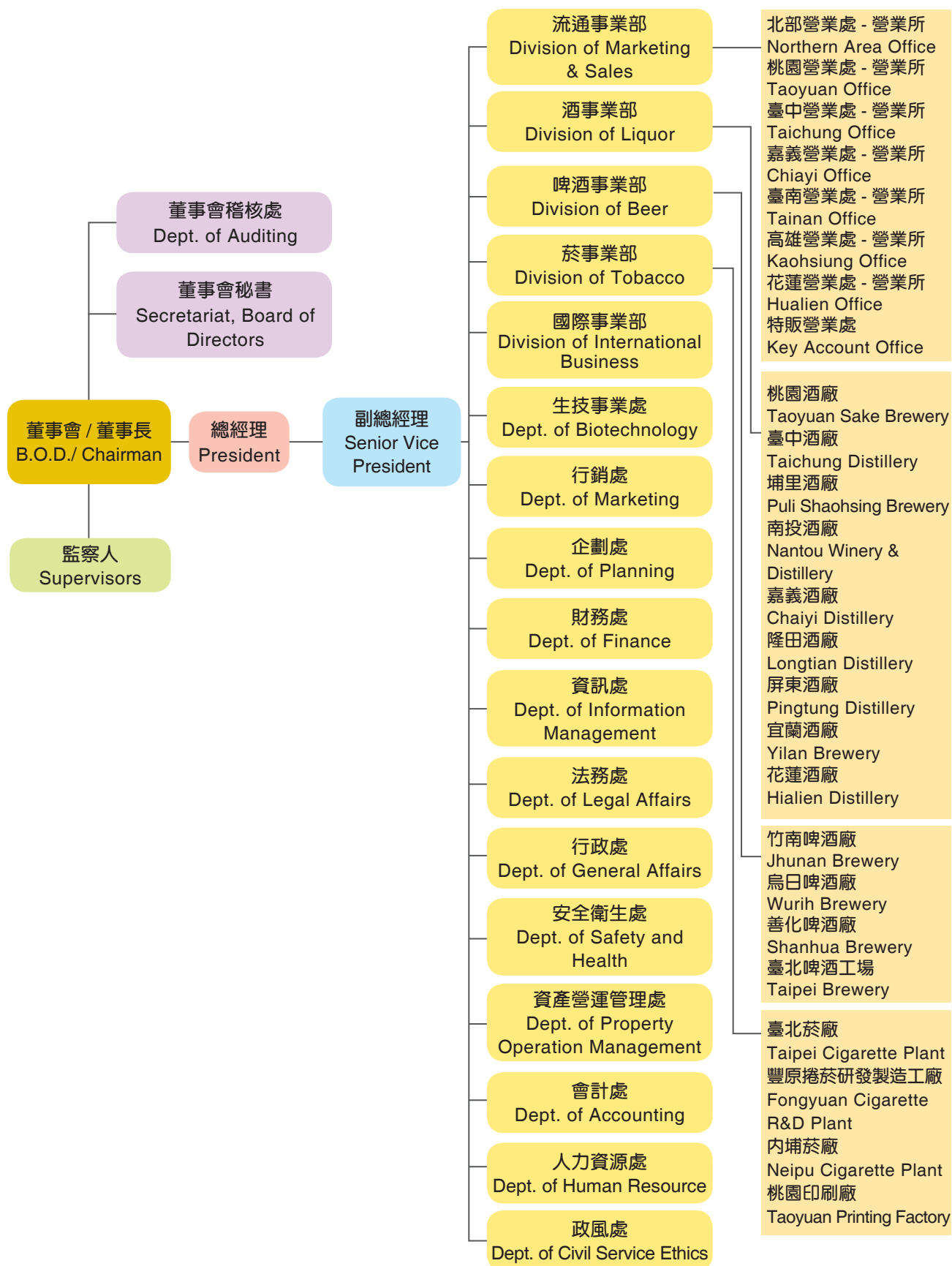


圖 27 臺灣菸酒股份有限公司組織系統

Chart 27 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：因應菸害防制法修法通過納管加熱菸及載具，研發新型加熱式菸品，建立新品牌系列產品與周邊產品，並提交衛生福利部進行「指定菸品健康風險評估審查」。
  - (2) 酒類產品：持續開發烈酒市場主流產品，如 OMAR 原桶強度單一麥芽威士忌（茉莉花桶）、穀蘊原桶強度單一穀類威士忌（花雕酒桶）、穀蘊原桶強度單一穀類威士忌（高粱一波本桶），及具在地特色產品，如「橙雪」等。
  - (3) 啤酒類產品：依據年輕族群喜好口味，研發清爽口感「金牌 ONE 台灣啤酒」；結合臺灣在地水果開發「芭樂蓮霧啤酒」；推出通路限定新品「台啤特釀•冰嶼 COLD IPA」、「金牌 118 天鮮釀台灣啤酒」。
  - (4) 生技產品：利用啤酒核心麥汁釀造技術開發「纖麥汁」保健飲品，運用特有原料「紅酒多酚萃取精華」及「清酒粕水解液」開發「酒粕馥活修護激萃」、「酒粕青春煥亮雙層雪露」等客製化產品。
  - (5) 非菸酒類產品：除新品「紅酒燉牛肉麵」、「川辣水煮牛肉麵」外，並配合節慶推出多款禮盒，如「台酒伯爵紅茶口味奶酥餅乾」、「台酒花雕櫻花蝦珠貝米糕」、「台酒黃金蟲草燉雞」等。
2. 112 年度外銷市場銷售 3.66 億元，較 111 年度增長 1.56%，主要為美國、東協、中東及西亞市場成長，並參加日本、新加坡、首爾食品展，德國、中東菸草展等，推廣重點品項，拓展新商機。
  3. 112 年 6 月及 7 月分別完成埔里酒廠及烏日啤酒廠觀光酒廠風華再現計畫，結合在地文化及特色景點，促進觀光發展，提升酒廠價值。
  4. 運用嘉義酒廠速食麵及調理包工場自製產品銷售，112 年 11 月量產「櫻花蝦乾麵」；善化啤酒廠化妝品工場取得化妝品 GMP 認證後，陸續完善生產線及完成技轉業務。
  5. 112 年度晉用新進人員 368 名，並辦理師徒制訓練及個案教學，提升工作積極度與參與度。
  6. 配合政府「2050 淨零排放」政策，設永續發展委員會，下設 4 個推動小組，112 年訂有 25 個永續議題，並落實追蹤與檢討，同時持續推動綠電建置與節能減碳措施，取得嘉義酒廠玉山大曲產品碳足跡、嘉義酒廠取得潔淨生產認可。
  7. 持續推動組織再造計畫，研發業務回歸各生產事業部（處）下專責管理，另進行銷售組織轉型，部分營業所轉型為以商業化功能為主之機動銷售團隊，深耕通路經營。

## 2. Major Achievements in 2023

- a. The TTL's accomplishments for 2023 include new product R&D and product value creation.
  - (1) Tobacco products: In response to the latest amendment of the Tobacco Hazards Prevention Act that was enacted with regard to heated tobacco products and peripheral devices, the TTL proceeded with the R&D of newly developed heated tobacco products, brand establishment of the new product series and peripheral devices, and submission to the health risk assessment review by the Ministry of Health and Welfare.
  - (2) Alcoholic products: The TTL keeps developing the products in accordance with the mainstream of the spirits market as well as the products featured with local characteristics including Omar Cask Strength Single Malt Whisky (Jasmine Liqueur Barrel), Grainvest Cask Strength Single Grain Whisky (Hua Tiau Wine Cask), Grainvest Cask Strength Single Grain Whisky (Sorghum-Bourbon Cask), and Orange Snow Amber Wine, etc.
  - (3) Beer products: The TTL newly developed Taiwan Beer Gold Medal ONE with the refreshing flavor to meet the demand of the younger generation. Utilizing local fruits, the TTL developed Taiwan Beer Sweet Touch Guava & Rose Apple Beer. In addition, new channel-specific products, including Taiwan Beer Premium Cold IPA and Taiwan Beer Fresh Beer, were launched.
  - (4) Biotechnology products: With the deployment of the brewing technique of the core malz, TTL Fiber Malz was developed. The TTL employed red wine polyphenols and hydrolyzed sake lees extract to develop the customized products of VINATA Renew Repair Extract Serum and VINATA Extra Brighting & Repair Nourishing Milk Peel Toner.
  - (5) Food products: Besides new products such as Red Wine Beef Stew Noodles and Sichuan Boiled Beef Noodles with Rice Wine, the TTL launched several souvenir products for festival and holiday celebrations, including TTL Butter Cookies Gift Box - Earl Grey Tea Flavor, TTL High-grade Shaoxing Wine Flavor with Dried Sakura Shrimp and Scallop Sticky Rice, and TTL Golden Cordyceps Chicken Stew, etc.
- b. In 2023, the sales volume in the export market was NT\$366 million, an increase of 1.56% compared with the same period last year, mainly due to the growth of the United States, ASEAN, the Middle East, and West Asia markets. The TTL participated in food exhibitions in Japan, Singapore and Seoul, and tobacco exhibitions in Germany and the Middle East, etc. to promote key products and explore new business opportunities.
- c. In June and July 2023, the restoration of Puli Shaohsing Brewery and Wurih Brewery

of TTL, respectively, were completed to revitalize and restore the elegance and glory of the tourist distilleries and breweries, incorporating local culture and special attractions, facilitating the thriving tourism, and advancing the value brought by the distilleries and breweries.

- d. The TTL themselves merchandised the products by utilizing the in-house production lines of retort pouch and instant noodles in the Chiayi Distillery. In November 2023, the TTL began the mass production of Dried Noodles - Sakura Shrimp Flavor; meanwhile, upon the acquisition of the GMP certificate, the in-house production line of skincare products in the Shanhua Brewery was continuously improved and the technology transfer process was completed.
- e. In 2023, the TTL hired 368 new employees, and subsequently provided training through mentorship education and case studies to improve their work enthusiasm and engagement.
- f. In compliance with the government policy of 2050 net zero emission, the TTL established the Sustainable Development Committee composed of four subcommittees. In 2023, 25 sustainable development issues were formulated and implemented for follow-up and review. The TTL is constantly promoting the renewable energy supply setup as well as the energy-saving and carbon reduction measures. The Chiayi Distillery of TTL acquired the carbon footprint certificate of Yushan Daqu Kaoliang Liquor and the Certificate of Cleaner Production Assessment.
- i. The TTL is constantly implementing the organizational reengineering scheme, with R&D centers established by the corresponding production divisions. For in-depth management of the existing channels, the TTL proceeded with the transformation of its sales organization to transform some branches into agile organizational units that are retail display-focused.

## 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 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 Printing Plant, MOF 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) 112 年 12 月 1 日起於北區國稅局轄下代售點全面增設代理人「統購臨櫃自取網路送件」服務，節省代理人往返代售點時間，及申購資料隨時提交之便利性。
- (3) 廣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。112 年度撙節國庫支出及追回發票獎金金額共 342 萬 3,600 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 18,068 個實體兌獎據點，112 年度節省政府給獎手續費共 2 億 6,460 萬 8,117 元。

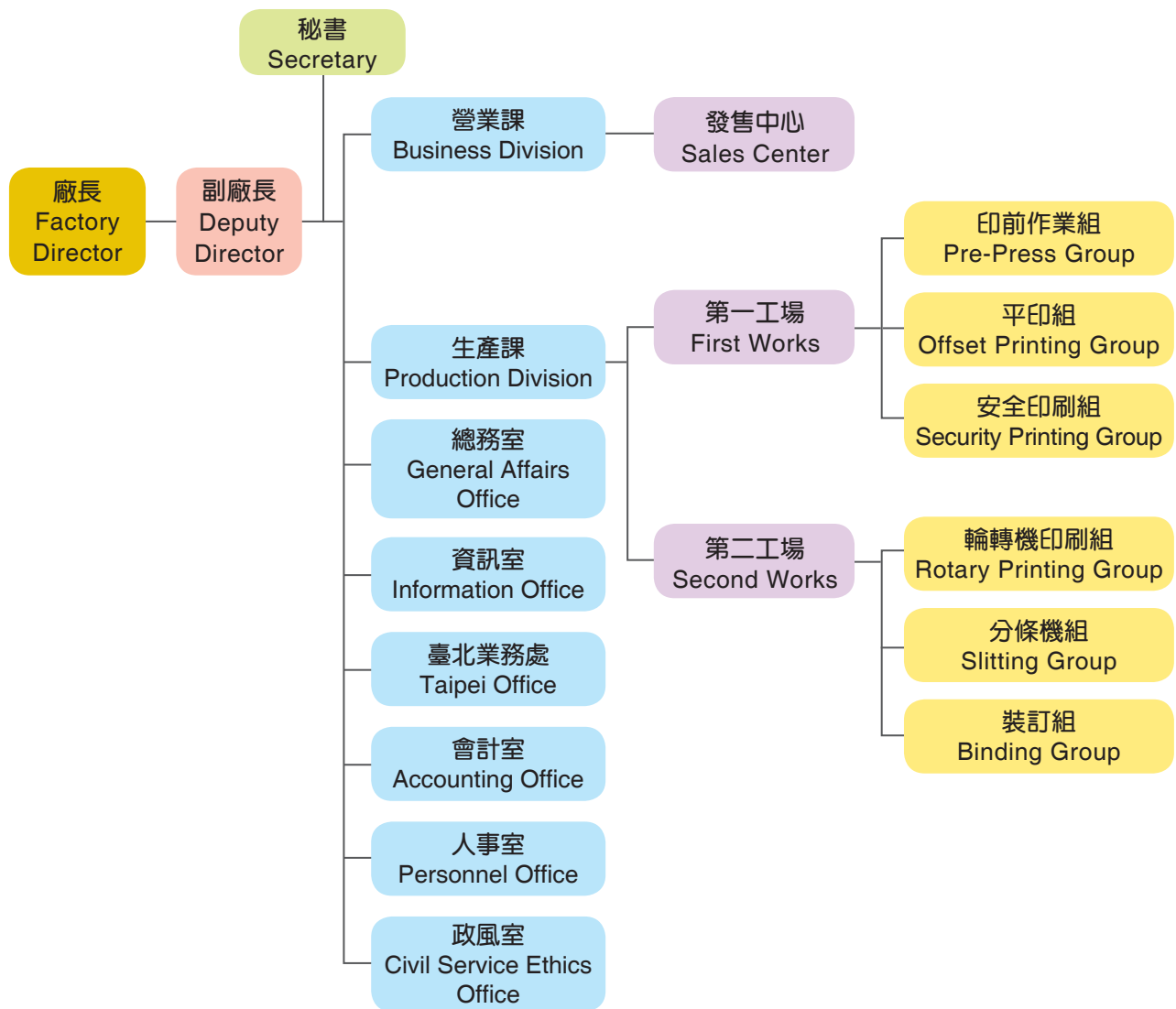


圖 28 財政部印刷廠組織系統

Chart 28 Organization of the Printing Plant, MOF

## 2. 優化組織模式

為配合未來業務發展，自 113 年 9 月 1 日起組織模式改採「產銷分離」體制，透過將產品之「生產」和「銷售」分離，實現更有效之營運及管理，以提升生產效能，並達節省成本及強化業務分工目標。

## 3. 運用安心即時上工人力

因應嚴重特殊傳染性肺炎對國內就業市場影響，配合政府政策自 112 年 1 月至同年 6 月底，提供觀光工廠工作機會，包含產品文宣設計與行銷創意發想等相關工作，協助印刷廠限於預算、人力或期程等原因未能及時執行業務，共創政策、勞工以及印刷廠三贏效果。

#### 4. 持續拓展防偽標章及安全管制性印件

- (1) 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。
- (2) 配合衛生福利部疾病管制署疫苗接種政策宣傳執行「112 年 COVID-19 疫苗文宣品印刷、配送及倉儲」案。
- (3) 取得臺中市選舉委員會「第 16 任總統副總統及第 11 屆立法委員選舉臺中市選舉票印製」管制性印件。

#### 5. 精進國際管理系統

為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，112 年 8 月 4 日通過 ISO 27001 資訊安全管理系統續評作業；112 年 11 月 16 日通過 ISO 9001 品質管理系統初評，並於 112 年 12 月 7 日取得登錄證書。

## 2. Major Achievements in 2023

### a. Assist in Business Tax Collection

- (1) In addition to providing a stable supply of uniform invoices, the business of the Printing Plant, MOF 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 Printing Plant, MOF has fixed the price of the uniform invoices, despite fluctuating costs, to reduce the burden on more than 800,000 business entities across the country.
- (2) From December 1, 2023, all of the sales points within the jurisdiction of the National Taxation Bureau of the Northern Area started service for the "wholesale purchase and self-pickup of online delivery" to bookkeepers and tax return filing agents, which is expected to save their commuting time between the sales points as well as make it more convenient to submit procurement applications at any time.
- (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\$3,423,600 in savings in treasury expenditures and recovery of invoice prizes in 2023.
- (4) The Printing Plant, MOF 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 18,068 physical redemption points to third parties, including banks and convenience stores. In 2023, a total of NT\$264.6 million was saved in government prize-handling fees.

**b. Organizational Optimization**

In order to cope with future business development, the organizational model has been changed to a "production and sales segregation" system from September 1, 2023. This separates the key activities of product "production" and "sales" to achieve more effective operation and management. The objective is to enhance production efficiency, achieve cost savings, and strengthen business division of labor.

**c. Implementation of Assured Immediate Employment Program**

In response to government policies and the impact on the domestic employment market of the COVID-19 pandemic, the workforce was arranged through the "Assured Immediate Employment Program" from January to June 2023, including tourist factory guide work, sales, and product related copywriting design and marketing idea development. This provided assistance in completing tasks despite delays due to constraints of budget, human resources, and work schedule, creating a win-win situation for policy, employment, and the Printing Plant, MOF.

**d. Continuous Development for Anti-Counterfeiting Labels and Security Printing**

- (1) 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.
- (2) Implemented "Propaganda of 2023 COVID-19 Vaccine Publicity, Distribution, and Storage" for promoting the implementation of the Center of Disease Control's vaccination measures.
- (3) Obtained the regulatory copy of the "Taichung City Election Ballot Printing for the 16th President, Vice President, and 11th Legislative Election" from the Taichung City Election Committee.

**e. Refine International Management Systems**

To continue reinforcing the efficiency of operational procedures, the uniform invoice

management system, and the information security system, the Printing Plant, MOF successfully passed continuous assessments for the standard qualification of ISO 27001 Information Security Management System on August 4, 2023. The plant was also assessed and registered against the provisions of ISO 9001 on November 16, 2023, and obtained a certificate of registration on December 7, 2023.

## 第三章 112 年度大事紀要

日期	事件
01.01	配合中華民國稅務行業標準分類第 9 次修訂，完成稅務系統行業代號轉換作業。
01.16-17	參加臺美 21 世紀貿易倡議關務行政及貿易便捷化章第 2 次談判會議。
01.17	修正「老舊大型車報廢換購新大型車減徵退還新車貨物稅辦法」部分條文。
01.30	公告「110 年我國一般政府負債彙整表及與世界主要國家之比較」。
02.03	修正「財政部職員加班處理要點」，並自 112 年 1 月 1 日生效。
02.08	修正菸酒稅法第 7 條。
02.10	莊部長翠雲接見美台商業協會代表團。
02.16	阮政務次長清華主持亞洲開發銀行（ADB）「2023 年度亞洲經濟展望」經濟研究員實地訪問會議。
02.16	舉辦「112 年地方財政業務聯繫會報」。
02.21-24	舉辦 112 年度「國際租稅實務研習班」課程。
02.23	配合完成中央政府疫後強化經濟與社會韌性及全民共享經濟成果特別預算案財源籌措，經行政院第 3844 次會議通過。
02.23	修正「貨物稅稽徵規則」部分條文。
02.25-26	阮政務次長清華率團出席於美國棕櫚泉（Palm Springs）舉辦之 2023 年亞太經濟合作（APEC）財政次長暨央行副總裁會議。
03.01	營業稅智慧客服服務正式上線。
03.07-09	協助亞洲開發銀行（ADB）在臺辦理人才招募說明會。
03.07	關務署臺中關 100 噸級巡緝艇海格艇交船典禮。
03.13	修正發布「菸酒事業廢棄物再利用管理辦法」第 2 條、第 4 條條文及第 7 條附表。
03.20	「全民共享普發現金」宣導網站及客服專線正式上線。
03.22	函頒「112 年度促進民間參與公共建設業務考核計畫」。
03.22	訂定「促進民間參與公共建設案件申請保證金收取及返還作業要點」。
03.22	開放「全民共享普發現金」登記入帳線上登記。
03.22	修正發布「菸酒管理法第六條第一項第四款輸入匿報、短報菸酒為私菸、私酒之一定數量」。
03.22	修正發布「菸酒管理法第六條第一項第五款中華民國漁船載運菸酒為私菸、私酒之一定數量」。

日期	事件
03.22	修正發布「菸酒管理法施行細則」第 2 條、第 27 條條文。
03.24	修正發布「菸產製工廠設廠標準」第 8 條、第 10 條、第 12 條條文。
03.24	修正「中央系統型及汽車冷暖氣機貨物稅折算課徵辦法」，名稱並修正為「中央系統型冷暖氣機貨物稅折算課徵辦法」。
03.25	修正「菸酒稅稽徵規則」部分條文。
03.29	修正「財政部性騷擾防治申訴及懲處處理要點」。
04.10	開放「全民共享普發現金」ATM 領現。
04.17	開放「全民共享普發現金」郵局領現。
04.21	舉辦 112 年度「國際多邊開發銀行研習班 (ADB)」課程。
04.25	召開 112 年廉政會報。
05.01	修正發布「財政部優質酒類其他蒸餾酒類認證評審基準」第 2 點、第 5 點及第 6 點規定。
05.01	綜合所得稅網路及手機申報系統提供附件上傳服務。
05.02-05	莊部長翠雲率團參加亞洲開發銀行 (ADB) 第 56 屆理事會年會。
05.02	歐盟、瓜地馬拉及波蘭駐 WTO 代表團副常任代表拜會關務署。
05.03	廢止本部原機關組織法規財政部國庫署組織條例等 11 案。
05.10	增訂證券交易稅條例第 2 條之 3 條文；並修正第 3 條、第 11 條、第 16 條條文。
05.11	訂定「促進民間參與公共建設案件履約爭議調解會組織準則」。
05.11	訂定「促進民間參與公共建設案件履約爭議調解規則」。
05.11	訂定「促進民間參與公共建設案件履約爭議調解收費辦法」。
05.11-13	莊部長翠雲率團參加中美洲銀行 (CABEI) 第 63 屆理事會年會。
05.12	關務署高雄關 100 噸級巡緝艇海雄艇交船典禮。
05.19	修正「銀行業保險業信託投資業證券業期貨業票券業及典當業經營非專屬本業收入範圍認定辦法」。
05.22	訂定「轉運及轉口貨物通關管理辦法」。
05.29-06.08	澳大利亞邊境執法署 (ABF) 偵測犬培訓專家訪臺交流。
06.06-10	本部與帛琉財長訪團進行多面向財政交流，6 月 8 日莊部長翠雲與帛琉財長舉行雙邊財政部長會議。
06.07	修正「抵繳遺產稅或贈與稅實物管理要點」第 8 點。

日期	事件
06.09	辦理「帛琉財政部訪臺租稅合作交流」之稅務資訊系統建置經驗分享座談及實地參訪作業。
06.14	修正貨物稅條例第 11 條之 1 及第 31 條。
06.15	建置退撫儲金按機關別彙總 e 化代繳作業機制。
06.16	完成合作金庫金融控股股份有限公司、彰化商業銀行股份有限公司及關貿網路股份有限公司董事改選。
06.16	修正「記帳士證書核發辦法」第 2 條、第 3 條、第 10 條。
06.20	訂定「政府有償取得公共服務政策評估作業辦法」。
06.20	修正「國有出租農業用地同意興建農業設施審查作業要點」。
06.21	公布海關進口稅則部分稅則，配合世界關務組織（WCO）採行國際商品統一分類制度 (HS) 2022 年版。
06.27	日本台灣交流協會拜會關務署。
06.29	修正「國有不動產撥用要點」。
07.01	成立「財政部促進民間參與公共建設案件履約爭議調解會」。
07.01	使用牌照稅整合稅單歸戶服務上線。
07.03-28	舉辦「財政部 112 年度人才培訓班—薦任第 7 職等以上至薦任第 9 職等人員（不含 9 職等科長級）」課程。
07.07	修正「國有非公用不動產出租管理辦法」第 8 條之 1、第 18 條、第 20 條。
07.10-11 07.17-18	舉辦 112 年度「財政首長研習班」、「財政副首長研習班」。
07.14	舉辦 112 年度民間參與公共建設招商大會暨頒獎典禮。
07.21	修正發布「查緝走私菸品精進執行方案」部分規定。
07.25	行政院核定青年安心成家購屋優惠貸款精進方案，自 112 年 8 月 1 日起放寬各項條件，由公股銀行減收利息半碼續辦，再由政府補貼 1 碼至 115 年 7 月 31 日止。
07.30-31	國際財政司代表出席於美國西雅圖舉辦之亞太經濟合作（APEC）資深財金官員會議暨相關研討會。
08.02	完成中國輸出入銀行監事改派。
08.02	財政人員訓練所榮獲第 20 屆機關檔案管理金檔獎。
08.14	與瓜地馬拉簽署關務合作意向書，促進雙方關務交流合作。

日期	事件
08.14	訂定「權證避險專戶股票交易適用證券交易稅條例第二條之三第一項本文規定稅率辦法」。
08.21-09.01	舉辦「國際租稅班第 39 期」，授課主題為「後疫情時代的財經挑戰」及「轉移訂價之現在與全球未來展望」。
08.24	配合完成 113 年度中央政府總預算案財源籌措，經行政院第 3868 次會議通過。
08.25	舉辦 112 年度「多邊開發銀行研習班 (CABEI)」。
08.28	修正發布「促進民間參與公共建設法之重大公共建設範圍」。
08.29	修正「國有非公用不動產交換辦法」第 7 條。
09.01	訂定「個人適用企業併購法延緩課徵所得稅辦法」。
09.15	訂定「中央機關眷屬宿舍管理要點」、修正「宿舍居住事實查考及認定作業原則」，自 114 年 1 月 1 日生效。
09.15	修正「國有非公用土地提供申請開發案件處理要點」。
09.18	本部獲 111 年度刊登行政院公報作業考核第 1 組第 1 名。
09.28	舉辦亞太經濟合作 (APEC)「後疫情時代運用新科技於稅務行政」視訊工作坊。
09.28	完成臺灣金融控股股份有限公司董事 (含獨立董事) 改派。
09.28	訂定「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」，自「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」生效之日生效。
10.01	新增土地增值稅、契稅、印花稅等稅目線上查繳服務。
10.04	修正「國有非公用不動產出租管理辦法」第 28 條。
10.05	完成臺灣菸酒股份有限公司董事及監察人改派。
10.06	公布 112 年度促進民間參與公共建設業務考核成績。
10.06	舉辦「財政部 112 年度公股事業機構高階人才培訓班」。
10.19	修正「國有非公用邊際土地提供認養促進環境保護案件處理原則」。
10.19-20	舉辦「112 年度財政部資訊主管聯繫會議」。
10.25	訂定「申請逕予出租國有非公用不動產補辦增劃編為原住民保留地之租金緩收、免收及退還執行方式」。
10.25	舉辦「2023 國際財政研討會」。

日期	事件
10.31	「中華民國財政部關務署與瓜地馬拉共和國賦稅署關務技術合作瞭解備忘錄」簽署生效。
11.03	公告「111 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」。
11.06	「全國各級學校統一編號資料集」榮獲數位發展部「112 年度資料開放人氣獎」第 10 名。
11.12-13	莊部長翠雲率團出席美國主辦之第 30 屆亞太經濟合作 (APEC) 財政部長會議。
11.13	訂定本部所屬國營事業拓展新進人員招募管道參考方案。
11.24	臺灣銀行股份有限公司榮獲 112 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」。
11.27	修正「國有非公用不動產被占用處理要點」第 6 點。
11.29	修正海關進口稅則部分稅則，調降原產自史瓦帝尼之堅果等 46 項貨品第 2 欄關稅稅率至免稅。
11.30	舉辦「112 年財政部模範公務人員暨財政優秀人員頒獎典禮」。
12.01	舉辦第 21 屆民間參與公共建設金擘獎頒獎典禮。
12.06	修正加值型及非加值型營業稅法第 2 條之 1 及第 6 條。
12.06	綜合所得稅手機報稅服務榮獲國家發展委員會第 6 屆「政府服務獎」。
12.11	修正「營利事業所得稅查核準則」部分條文。
12.12	臺灣日本關係協會及日本台灣交流協會簽署「有關地區海關合作備忘錄」，深化基隆關與橫濱稅關關務交流合作。
12.12-14	舉辦「戰略性高科技貨品數據導向標定演練」課程。
12.21	修正「營利事業認列受控外國企業所得適用辦法」。
12.22	修正「個人計算受控外國企業所得適用辦法」。
12.24	電子發票整合服務新平台上線試營運。
12.26	舉辦 112 年度「國際多邊開發銀行研習班 (EBRD)」課程。
12.27	臺韓 (韓國) 避免所得稅雙重課稅及防杜逃稅協定生效。
12.27	修正「國有非公用土地設定地上權審議小組審議作業規定」。
12.28	修正發布「促進民間參與公共建設法施行細則」。
12.29	舉辦 2023 年國際財政協會 (IFA) 年會稅務議題分享會。

## Chapter III: Major Events in 2023

Date	Events
Jan. 1	The Standard Industrial Classification of Taxation (Ninth Edition) was released.
Jan. 16-17	Participated in the 2nd negotiating round of Taiwan-U.S. 21st-Century Trade Initiative regarding Customs Administration and Trade Facilitation Chapter.
Jan. 17	Partial articles of the Regulations of Reduced/Refund Commodity Tax for the Purchase of New Heavy-duty Vehicle with Scrapping of Old Heavy-duty Vehicle were amended.
Jan. 30	The Summary Tables on the Liabilities of General Government of Taiwan in 2021 Compared with Major Countries in the World was announced.
Feb. 3	The Disposal Directions for Overtime Staff was amended and became effective from January 1, 2023.
Feb. 8	Article 7 of the Tobacco and Alcohol Tax Act was amended.
Feb. 10	Minister Tsui-Yun Chuang met a delegation of the U.S.-Taiwan Business Council (USTBC).
Feb. 16	Political Deputy Minister Ching-Hwa Juan attended the “Asian Development Outlook 2023” meeting arranged by the Asian Development Bank (ADB).
Feb. 16	The 2023 Meeting on Local Finance was held.
Feb. 21-24	The MOFTI held the International Taxation Practice Seminar.
Feb. 23	The MOF cooperated with the Directorate-General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to complete the preparation for revenues of the Enhancing Post-pandemic Economic and Social Resilience and National Sharing Economy Achievement Special Budget Proposal, which was approved during meeting no. 3844 by the Executive Yuan.
Feb. 23	Partial articles of the Regulations for the Collection of Commodity Tax were amended.
Feb. 25-26	Political Deputy Minister Ching-Hwa Juan led a delegation to attend the 2023 APEC Finance and Central Bank Deputies’ Meeting hosted by the U.S.

Date	Events
Mar. 1	The Customer Chatbot Consultation of Business Tax Service was launched.
Mar. 7-9	With the ADB, the MOF co-organized ADB Recruitment Outreach events in Taiwan.
Mar. 7	The handover ceremony of the 100-ton anti-smuggling vessel was held in Taichung Customs.
Mar. 13	Articles 2, 4, and the appendix of Article 7 of the Regulations on the Reuse of Alcohol and Tobacco Industrial Waste were amended.
Mar. 20	The Universal Cash Handout Advocacy Website and the Information Service Hotline were officially launched.
Mar. 22	The 2023 Assessment Plan for PPP Projects was promulgated.
Mar. 22	The Operation Directions for Security Deposit Collection and Return in Promoting Private Participation in Infrastructure Projects Cases was promulgated.
Mar. 22	The Universal Cash Handout claiming method of Remittance Registration became available for online registration.
Mar. 22	The Specific Amounts of Imported Illegal Tobacco/Alcohol Products for Which Declaration Has Been Evaded, or Which Have Been Underreported in Accordance with Subparagraph 4 of Paragraph 1 of Article 6 of the Tobacco and Alcohol Administration Act was amended.
Mar. 22	The Specific Amounts of Illegal Tobacco/Alcohol Products Transported by an R.O.C. Fishing Vessel in Accordance with Subparagraph 5 of Paragraph 1 of Article 6 of the Tobacco and Alcohol Administration Act was amended.
Mar. 22	Articles 2 and 27 of Enforcement Rules of the Tobacco and Alcohol Administration Act were amended.
Mar. 24	Articles 8, 10, and 12 of Standards for the Establishment of Tobacco Production Factory were amended.
Mar. 24	The Regulations for Computing and Levying Commodity Tax for Central and Automobile Air Conditioning Systems, and the renaming of the Regulations as the Regulations for Computing and Levying Commodity Tax for Central Air Conditioning Systems was amended.

Date	Events
Mar. 25	Partial articles of the Regulations for the Collection of Tobacco and Alcohol Tax were amended.
Mar. 29	The Directions for Sexual Harassment Control, Report, Investigation, and Handling of the MOF was amended.
Apr. 10	The Universal Cash Handout claiming method of ATM Cash Withdrawal began.
Apr. 17	The Universal Cash Handout claiming method of Post Office Cash Withdrawal began.
Apr. 21	The MOFTI held the 2023 Multilateral Development Banks (ADB) seminar.
Apr. 25	The 2023 Integrity Report Meeting was convened.
May 1	Articles 2, 5, and 6 of MOF Criteria for Evaluation of Alcohol Quality Certification for Other Distilled Spirits were amended.
May 1	The E-filing of Individual Income Tax service began providing attachment uploading services.
May 2-5	Minister Tsui-Yun Chuang led a delegation to attend the 56th Annual Meeting of the Board of Governors of the ADB.
May 2	Deputy Permanent Representatives of the Mission of European Union, Guatemala, and Poland to the WTO visited Customs Administration.
May 3	11 cases were abolished, including the original organizational regulations of the MOF Organization Regulations of the Treasury Department of the MOF.
May 10	The additional clause of Article 2-3 and amendments to Articles 3, 11, and 16 of the Securities Transaction Tax Act were promulgated.
May 11	The Regulations Governing the Organization of the Contract Performance Dispute Mediation Committee for Cases Concerning Promotion of Private Participation in Infrastructure Projects was promulgated.
May 11	The Regulations Governing Mediation of Contract Performance Disputes for Cases Concerning Promotion of Private Participation in Infrastructure Projects was promulgated.

Date	Events
May 11	The Regulations Governing the Collection of Fees for Mediation of Contract Performance Disputes for Cases Concerning Promotion of Private Participation in Infrastructure was promulgated.
May 11-13	Minister Tsui-Yun Chuang led a delegation to attend the 63rd Ordinary Meeting of the Board of Governors of the Central American Bank for Economic Integration.
May 12	The handover ceremony of the 100-ton anti-smuggling vessel was held in Kaohsiung Customs.
May 19	The Regulations Governing Scope of Non-core Business Income of Banking, Insurance, Trust Investment, Securities, Futures, Commercial Paper, and Pawn-broking Businesses was amended.
May 22	The Regulations Governing the Management of Customs Clearance for Transited and Transshipment Goods was promulgated.
May 29- Jun. 8	Experts from the Australian Border Force Detector Dog Program visited Taiwan to share training experiences.
Jun. 6-10	The MOF and a delegation led by Palau's Finance Minister exchanged views on multidimensional fiscal matters; Minister Tsui-Yun Chuang and Palau's Finance Minister hosted a bilateral Finance Ministers' meeting on June 8.
Jun. 7	Paragraph 8 of the Administrative Directions for Estate Tax or Gift Tax Offset in Kind was amended.
Jun. 9	A tax information system construction experience sharing seminar and an on-site visit for the Palau Ministry of Finance's visit to Taiwan for tax cooperation were conducted.
Jun. 14	Articles 11-1 and 31 of the Commodity Tax Act were amended.
Jun. 15	The e-payment operation mechanism aggregated by agency for retirement and compensation funds of central government agencies was established.
Jun. 16	The board directors' election (including independent directors) of Taiwan Cooperative Financial Holding Co., Chang Hwa Commercial Bank Ltd., and Trade-Van Information Services Co. was completed.

Date	Events
Jun. 16	Articles 2, 3, and 10 of the Rules Governing Issuance of Certificate of Public Bookkeeper were amended.
Jun. 20	The Regulations for Policy Evaluation of Government Acquisition of Public Services with Compensation was promulgated.
Jun. 20	The Directions for Inspecting Facilities Permitted in Agriculture Land of the Leasing National Non-public Use Land was amended.
Jun. 21	The amendment to the Customs Import Tariff was promulgated, in line with the adoption of HS 2022 version by the WCO.
Jun. 27	The Japan-Taiwan Exchange Association visited Customs Administration to exchange views on customs cooperation issues.
Jun.29	The Directions for Appropriation of National Real Estate was amended.
Jul. 1	The Contract Performance Dispute Mediation Committee for Cases Concerning Promotion of Private Participation in Infrastructure Projects was established.
Jul. 1	The tax bill payment consolidation of vehicle license tax was launched.
Jul. 3-28	The MOFTI held the 2023 Talent Cultivation Program.
Jul. 7	Articles 8-1, 18, and 20 of the Regulations for Leasing of National Non-public Use Real Estate were amended.
Jul. 10-11 Jul. 17-18	The MOFTI held two seminars for the heads and the deputy heads of the finance agencies.
Jul. 14	The 2023 Taiwan PPIP Investment Convention and Award Ceremony was held.
Jul. 21	Partial regulations of “Implementation Plan for Enhancing the Efficiency of Investigation and Seizure of Smuggled Tobacco Products” were amended.
Jul. 25	The Executive Yuan approved the enhanced plan for “Preferential Housing Loans for the Youth.” Starting from August 1, 2023, various conditions have been relaxed. The banks with government-owned shareholdings have reduced the interest rate by 0.125%, and the government will subsidize interest charges by 0.25% until July 31, 2026.

Date	Events
Jul. 30-31	The Department of International Fiscal Affairs, MOF delegation attended the APEC Senior Finance Officials' Meeting (SFOM) and related seminars in Seattle, U.S.
Aug. 2	The supervisors of the Export-Import Bank of the ROC were reassigned.
Aug. 2	The MOFTI wins the 20th Records Management Quality Awards.
Aug. 14	The Letter of Intent between Customs Administration of Ministry of Finance of the Republic of China (Taiwan) and the Superintendence of Tax Administration of the Republic of Guatemala was signed.
Aug. 14	The Regulations Governing Securities Transaction in the Warrant Hedging Account Eligible for the Tax Rate Referred to in Paragraph 1 of Article 2-3 of the Securities Transaction Tax Act was promulgated.
Aug. 21- Sep. 1	The MOFTI held the 39th International Taxation Academy, with the topics of Economic and Fiscal Challenges in the Post-Pandemic Era and Transfer Pricing: Now and a Look into the Global Future.
Aug. 24	The MOF cooperated with the DGBAS to complete the preparation for revenues of the 2024 Central Government General Budget Proposal, which was approved during meeting no. 3868 of the Executive Yuan.
Aug. 25	The MOFTI held the 2023 seminar on multilateral development banks (CABEI).
Aug. 28	The Scope of Major Infrastructure Projects under the Act for Promotion of Private Participation in Infrastructure Projects was amended.
Aug. 29	Article 7 of the Regulations for Exchange Between National Non-public Use Real Estate and Other Real Estate was amended.
Sep. 1	The Regulations Governing Application of Deferred Taxation of Individual Income Tax in Accordance with the Business Mergers and Acquisitions Act was promulgated.
Sep. 15	The Guidelines for the Management of Family Quarters of the Central Government Agencies was promulgated; Principles of Dormitory Residence Fact Checking and Recognition Operations was amended and will come into effect on January 1, 2025.

Date	Events
Sep. 15	The Directions for Provision of National Non-public Use Land Apply for Development was amended.
Sep. 18	The MOF was ranked first in group 1 of the Executive Yuan Gazette 2022 assessment.
Sep. 28	The MOF hosted the APEC Virtual Workshop “Leveraging New Technology for Tax Administration in the Post-COVID Era.”
Sep. 28	The board of directors (including independent directors) of Taiwan Financial Holding Co., Ltd. were reassigned.
Sep. 28	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 were promulgated.
Oct. 1	The land value increment tax, deed tax, and stamp tax online payment system was launched.
Oct.4	Article 28 of the Regulations for Leasing of National Non-public Use Real Estate was amended.
Oct. 5	The board of directors and supervisors of Taiwan Tobacco and Liquor Corp. were reassigned.
Oct. 6	The results of the 2023 Business Assessment of PPP Projects were announced.
Oct. 6	The MOFTI held the 2023 Training and Development Program for High-ranking Staff of Government-owned Businesses.
Oct. 19	The Principles for Provision of National Non-public Use Marginal Land for Adoption for Environmental Protection Purposes was amended.
Oct. 19-20	The Chief Information Officers of the MOF and Its Subordinate Agencies of 2023 Conference was held.
Oct. 25	The Enforcement Method for Rent Deferral, Exemption, and Refund of Re-allocating the National Non-public Use Real Estate for Lease as the Land Reserved for Indigenous People was promulgated.
Oct. 25	The MOFTI held the 2023 International Public Finance Management Seminar.

Date	Events
Oct. 31	The Memorandum of Understanding between the Customs Administration of the MOF of the Republic of China (Taiwan) and the Superintendency of Tax Administration of the Republic of Guatemala for Technical Cooperation in Customs Matters entered into force.
Nov. 3	The Statistical Tables on the Amounts Drawn down from the Established Various Funds and Special Accounts at all Levels of Government in 2022 was announced.
Nov. 6	The Schools Business Administration Number Dataset won the 10th prize of The 2023 Open Data Popularity Award held by the Ministry of Digital Affairs.
Nov. 12-13	Minister Tsui-Yun Chuang led a delegation to attend the 30th APEC Finance Ministers' Meeting hosted by the US.
Nov. 13	A reference plan was established for recruiting new personnel to expand state-owned enterprises under the MOF.
Nov. 24	Bank of Taiwan Co., Ltd. was honored with the 2023 Excellent Award in the Evaluation of Workplace Childcare Facilities in Public Sector Establishments by the Workplace Mutual Assistance Early Childhood Education Service Center.
Nov. 27	Paragraph 6 of the Disposal Directions for Occupied National Non-public Use Real Estate was amended.
Nov. 29	The Customs Import Tariff was amended and promulgated, eliminating tariffs for nuts and other 45 products originating from the Kingdom of Eswatini as shown in Column II of the Customs Import Tariff schedule.
Nov. 30	The MOF 2023 Civil Service Excellence Awards was held.
Dec. 1	The 21st Golden Thumb Awards For PPP Ceremony was held.
Dec. 6	Articles 2-1 and 6 of the Value-added and Non-value-added Business Tax Act were amended.
Dec. 6	The Mobile Filing Service of Individual Income Tax was honored with the 6th Government Service Award held by the National Development Council.
Dec. 11	Partial articles of the Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax were amended.

Date	Events
Dec. 12	The Memorandum between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association on Cooperation in Regional Customs was signed, strengthening the relationship and cooperation between Keelung Customs and Yokohama Customs.
Dec. 12-14	The MOFTI held the Strategic High-tech Commodities Data-driven Targeting workshop.
Dec. 21	The Regulations Governing Application of Accrued Income from Controlled Foreign Company for Profit-Seeking Enterprise was amended.
Dec. 22	The Regulations Governing Application of Income Calculation from Controlled Foreign Company for Individual was amended.
Dec. 24	The new E-invoice Integration Service Platform was launched for operation.
Dec. 26	The MOFTI held the 2023 Seminar on Multilateral Development Banks (EBRD).
Dec. 27	The Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income between Taiwan and Korea entered into force.
Dec.27	The Rules for the Review Team for the Establishment of Superficies on National Non-public Use Land was amended
Dec. 28	The Enforcement Rules of Act for Promotion of Private Participation in Infrastructure Projects was amended.
Dec. 29	The MOFTI held the 2023 IFA Sharing Session of the Mexico Congress.

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