

中華民國財政  
GOVERNMENT FINANCE  
IN THE REPUBLIC OF CHINA  
2014



財政部 編印  
中華民國一〇三年七月

MINISTRY OF FINANCE  
REPUBLIC OF CHINA  
JULY 2014

# 序 言

財政部職掌國家財政事務，業務涵蓋國庫、賦稅、關務、國有財產、財政資訊、國際財政及促進民間參與公共建設等範疇，主要任務是籌措與調度政府財源、規劃與執行賦稅徵課、推動與執行關務政策、管理與活化國有財產、維護與運用財政資訊、強化與提升國際財政合作交流、協助與獎勵民間投入公共建設，分別由國庫署、賦稅署、各地區國稅局、關務署、國有財產署、財政資訊中心、國際財政司及推動促參司主管。

長期以來，財政部為因應國家各階段發展需要，並兼顧財政健全永續，秉持務實、彈性原則，妥善運用財政政策，支援政府各項施政，已呈現具體成效。展望未來，財政部將在既有基礎上繼續深耕經營，謀求財政穩定及健全，並積極推動下列工作：落實推動財政健全方案，深化地方財政輔導；加強租稅漏洞防堵，促進租稅公平合理；配合自由經濟示範區，創新關務便捷服務；加強國有土地活化開發，提升資產運用效能；配合扣免繳憑單免寄發政策，建置扣免繳憑單查詢機制；洽簽租稅暨關務協定，提升我國企業及產業國際競爭力；善用跨域合作，擴大促參案源招商；持續推動各項財政法規合理化，提升行政效能。

財政工作經緯萬端，為有助於各界瞭解公共財政，特編印「2014中華民國財政」，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，再以統計數據圖表分析各項業務執行績效，最後扼要介紹財政部現階段之工作方向，期盼各界能不吝指教與支持。

財政部部長

張盛和

謹識

## PREFACE

The Ministry of Finance(MOF) is in charge of national finance. Its functions cover a wide range of activities in relation to national treasury, taxation, customs, national property, fiscal information, international fiscal affairs, and the promotion of private participation in infrastructure projects (PIIP). Its major missions are raising and handling fiscal revenue, designing and enforcing tax collection, developing and implementing customs policies, managing and revitalizing national property, maintaining and utilizing fiscal information, promoting and strengthening international fiscal cooperation and exchanges, and assisting and encouraging private sector participation and investment in public infrastructure. The major agencies of above businesses of the Ministry are the National Treasury Administration, the Taxation Administration, the National Taxation Bureaus, the Customs Administration, the National Property Administration, the Fiscal Information Agency, the Department of International Fiscal Affairs, and the Department for the Promotion of Private Participation.

In the past decades, the MOF has followed pragmatic and flexible principles to enforce fiscal policy to support national development and maintain sound finance. Looking to the future, the MOF will be active in promoting the following items: implementing “The Sound Finance Program” and strengthening of the assistance provided to local governments to enhance local fiscal adequacy and autonomy; the strengthening of the action against tax evasion to promote fairness in taxation; the facilitation of innovative customs services in line with the policy of the establishment of free economic pilot zones; the reinforcement of the active development of national land to improve efficiency in the utilization of assets; the action in line with the policy of no longer mailing tax withholding or exemption certificates by the implementation of a mechanism for use of by the public when making enquiries; the promotion of the signing of tax treaties and customs agreements to improve the global competitiveness of ROC businesses and industries; the maximization of the use of cross-boundary alliances and expansion of business opportunities for PIIP; and the promotion of the deregulation of certain financial regulations to enhance administrative efficiency.

This report is provided to help the public understand public finance. It is divided by business section with a brief introduction of each important function, along with statistical data and charts to analyze the performance of each business. The present work direction of the MOF will be briefly stated at the end. Your comments and suggestions would be most deeply appreciated.



Sheng-Ford Chang  
Minister  
Ministry of Finance

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# Ministry of



MINISTRY OF FINANCE

# Finance

# 財政部



# 財政部

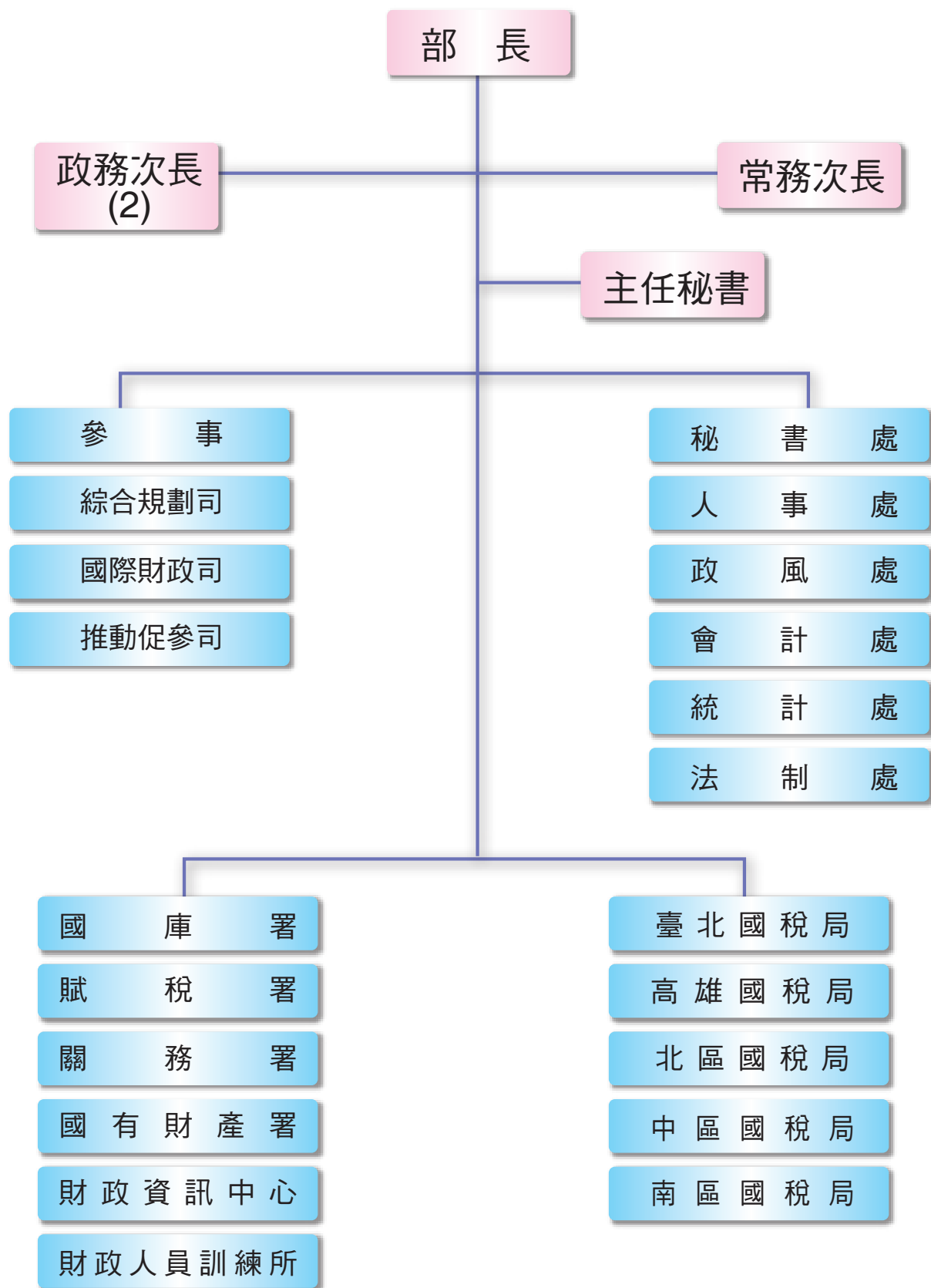
## *MINISTRY OF FINANCE*

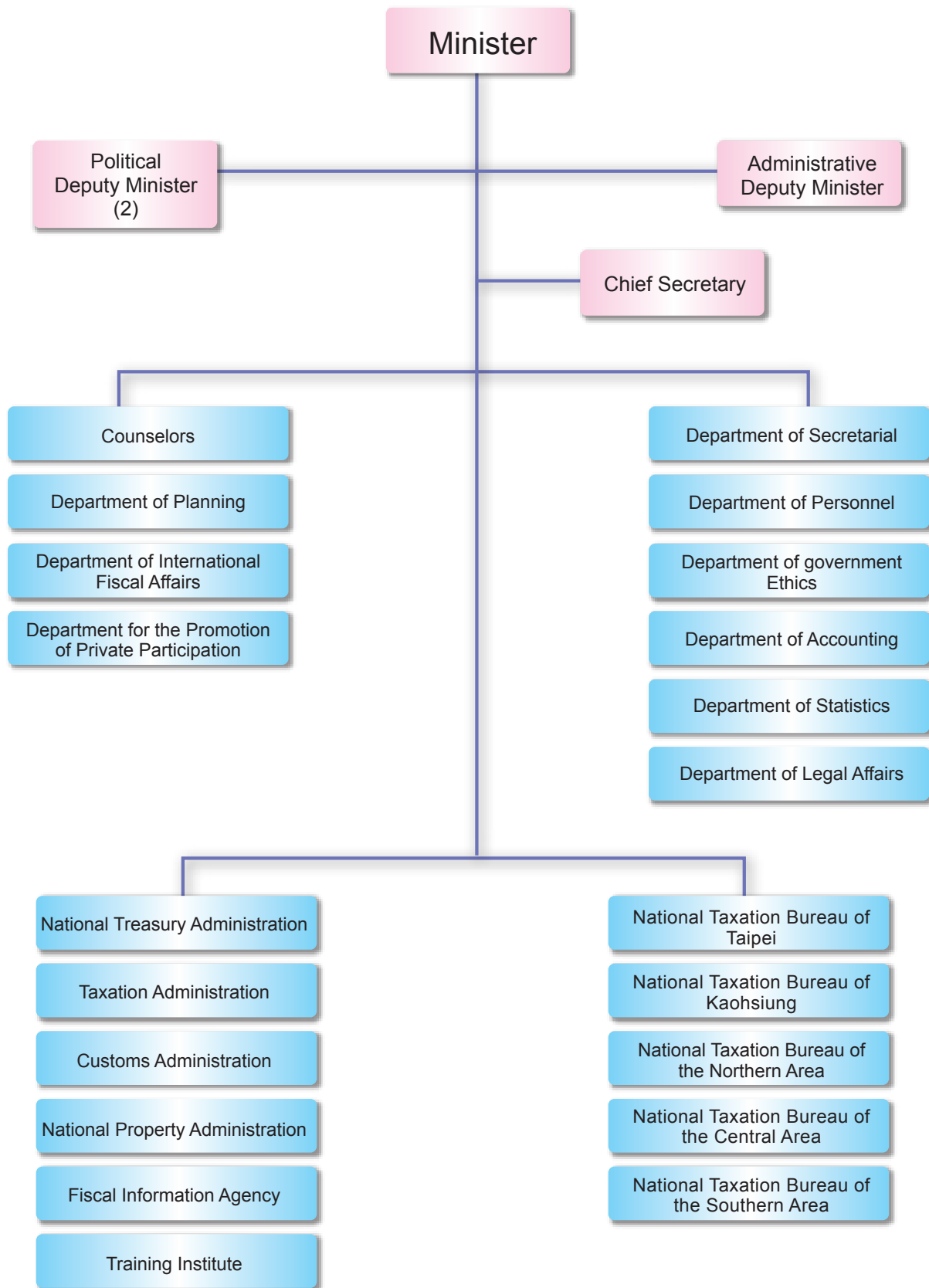
行政院為辦理全國財政業務，特設財政部，財政部於民國101年2月3日配合行政院組織調整修正公布「財政部組織法」，並自102年1月1日施行。依據新組織法規定掌理下列業務：

- 一、國庫及支付業務
- 二、賦稅
- 三、關務
- 四、國有財產
- 五、財政資訊
- 六、促進民間參與公共建設
- 七、所屬財政人員訓練機構之督導
- 八、其他有關財政事項

The Executive Yuan established the Ministry of Finance (hereinafter referred to as “MOF” ) to administer the national finances. On 3<sup>rd</sup> February, 2012, in accordance with the restructuring of the Executive Yuan, the Organization Act of the Ministry of Finance Administration was enacted and promulgated, and became effective on 1<sup>st</sup> January, 2013. The MOF shall be in charge of the following functions :

1. National treasury and disbursement management
2. Taxation
3. Customs
4. National property
5. Fiscal information
6. Promotion of private participation in infrastructure projects
7. Supervision of training institutes
8. Handling of other affairs related to finances





ational



NATIONAL TREASURY

Treasury

國庫

# 國庫

## *NATIONAL TREASURY*

### 沿革

溯自民國初年，中央政府即設有財政部，直隸屬於大總統，為全國財政之最高機關。財政總長之下設有國庫、公債、賦稅、錢法、會計5司；北京政府財政部頒布官制，改國庫司為庫藏司，掌理國庫資金運用及國庫出納管理等事項。

國民政府奠都南京後，於民國17年12月8日制定公布財政部組織法，設置國庫司掌理國資運用、撥款命令複核、基金保管及國庫出納管理等事項。29年3月26日國民政府修正公布財政部組織法，國庫司升格為署，同日公布國庫署組織法。又於31年2月10日國民政府修正公布國庫署組織法，擴大編制，及70年7月22日公布修正國庫署組織條例。

民國88年7月1日依行政院核定之臺灣省政府功能業務與組織調整原則，國庫署承受隨業務移撥原財政廳之省級公務人員，更名為財政部中部辦公室（國庫業務）於原地辦公。另配合菸酒專賣改制，89年4月19日修正公布國庫署組織條例，增設1組。為應93年7月1日行政院金融監督管理委員會成立，國庫署接辦原由財政部金融局、保險司負責之部分業務。

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

### History

From the early years of the Republic of China (ROC), the central government had already established the Ministry of Finance (MOF) directly under the great president as the supreme administration governing national finances. Under the Director-General of the Ministry were five departments: namely, the National Treasury, Government Bonds, Taxation, Currency, and Accounting. The Department of National Treasury was in charge of the utilization of national funds and the administration of receipts and payments. The MOF under the Beijing Government promulgated the official system and changed the Chinese name of the Department of National Treasury from Kuo-Ku to Ku-Tsang.

After the National Government established its capital in Nanjing, the government enact-

ed and promulgated the Organizational Act of the MOF on 8<sup>th</sup> December, 1928. The Department of National Treasury was responsible for the utilization of national assets, examination of appropriations, safekeeping of funds, and the administration of the receipts and payments of the National Treasury. On 26<sup>th</sup> March, 1940, the National Government amended and promulgated the Organizational Act of the MOF. The Department of National Treasury was then upgraded to be an Administration and the Organizational Act of the National Treasury Administration was promulgated on the same day. The National Government amended and promulgated the Organizational Act of the National Treasury Administration on 10<sup>th</sup> February, 1942, and the President promulgated the amended Organizational Act of the National Treasury Administration On 22<sup>nd</sup> July, 1981.

On 1<sup>st</sup> July, 1999, based on “The Principles of the Taiwan Provincial Government Functional Business and Organizational Adjustment” issued by the Executive Yuan, the Administration took over the Provincial Government’s employees and operations that had originally belonged to the former Provincial Department of Finance, and continued its business operations at the same location after renaming as the Central Regional Office (The National Treasury Affairs) under the MOF. In line with the reform of the tobacco and alcohol monopoly, the Organizational Act of the National Treasury Administration was amended and promulgated by Presidential Order on 19<sup>th</sup> April, 2000, and one more division was added. In line with the establishment of the Financial Supervisory Commission on 1<sup>st</sup> July, 2004, the NTA took over some of the business affairs originally handled by the Bureau of Monetary Affairs and the Department of Insurance of the MOF.

On 3<sup>rd</sup> February, 2012, in accordance with the reorganization of the Executive Yuan, the Organizational Act of the National Treasury Administration (NTA) was enacted and promulgated, and became effective on 1<sup>st</sup> January, 2013, whereupon the functions of the original National Treasury Agency were merged with the organization of the Taipei Disbursement Office, MOF with six divisions and five offices each of which is divided into several sections for the handling different affairs.

## 主要工作

- 1.廣籌歲入財源支應政府施政，降低赤字比率謀求財政健全。
- 2.配合國家經建計畫，籌措建設資金，支援經濟發展。
- 3.健全各級公庫制度，提升政府財務效能。
- 4.強化集中支付管理，確保庫款支付安全。
- 5.運用國債政策，調節財政收支，確保經濟安定。
- 6.合理劃分各級政府財政收支，輔導地方財政。
- 7.強化菸酒管理機制，提升管理效能。
- 8.管理公股股權、強化國家資產運用及增進政府財務效能。
- 9.公益彩券發行管理。

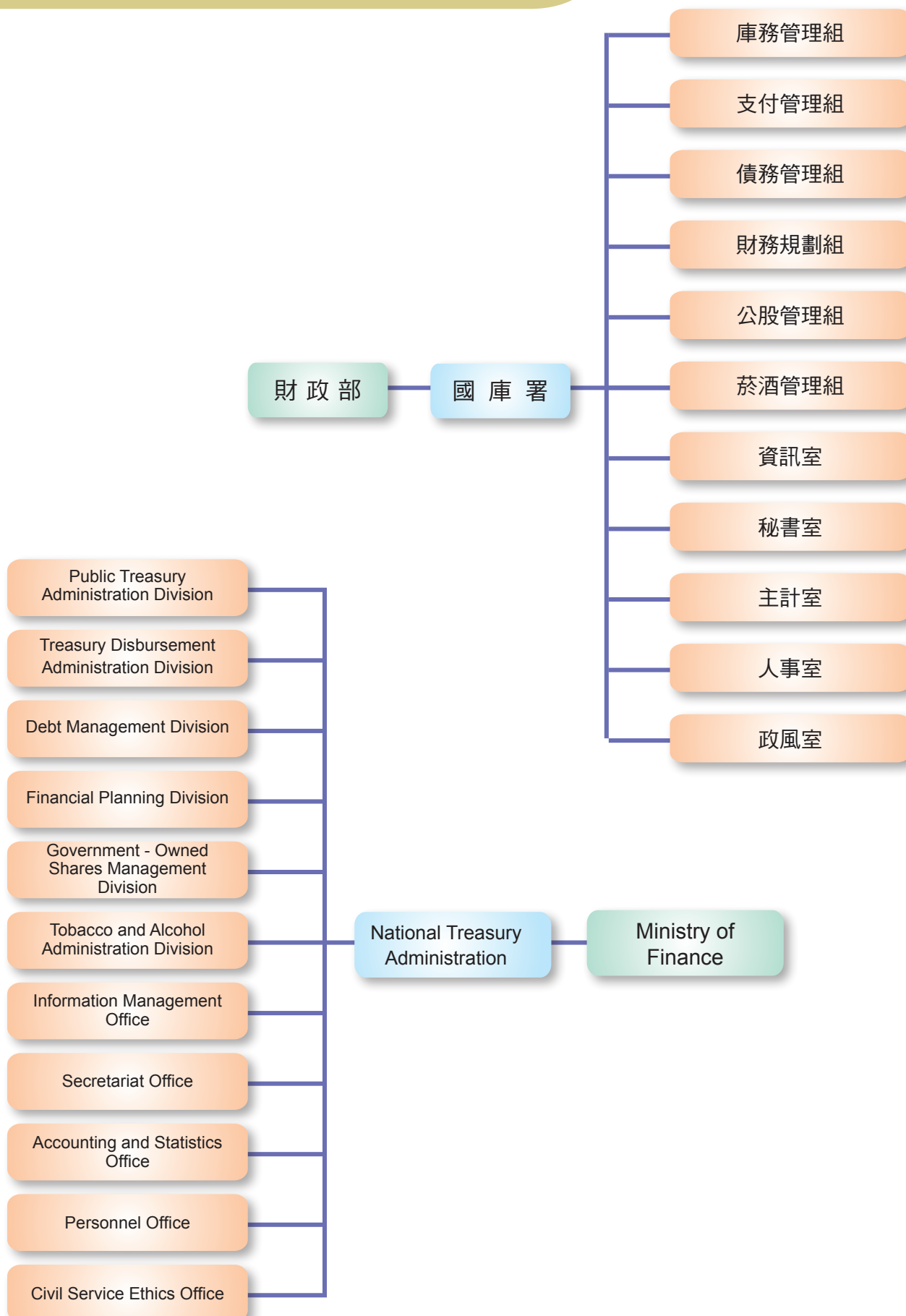
## Functions

1. To effect the mobilization and coordination of the annual revenues and funding resources of government administration so as to bring about a consistent decrease in the fiscal deficit and to maintain sound and stable finance.
2. To raise construction funds to meet the needs of national economic development.
3. To improve the public treasury systems of all levels of government and raise the financial efficacy of the governments.
4. To strengthen the management of centralized payment to ensure security in the payment of treasury funds.
5. To adjust revenues and expenditures and secure economic stability via government debt policy.
6. To allocate government revenues and expenditures in a reasonable manner among all levels of government and to assist in the financing of local governments.
7. To strengthen and enhance efficacy in the administration of tobacco and alcohol affairs.
8. To implement the administration of government shareholdings, enhance the efficacy in the utilization of national assets, and improve the efficacy of government finance.
9. To manage the issuance of the Public Welfare Lottery.



# 國庫行政組織系統

## Organization of the National Treasury Administration



## 各級政府歲入歲出淨額 Net Government Revenues and Expenditures of All Levels of Government

我國財政基礎尚稱穩健，民國94年至96年，各年財政收支差短均在1,000億元以內，但97年下半年受金融海嘯衝擊，政府積極推動各項振興經濟方案，加以98年莫拉克颱風風災重建，致98年財政支出擴增，收支差短擴大，惟99年起因景氣回升，財政收支狀況已漸為改善。

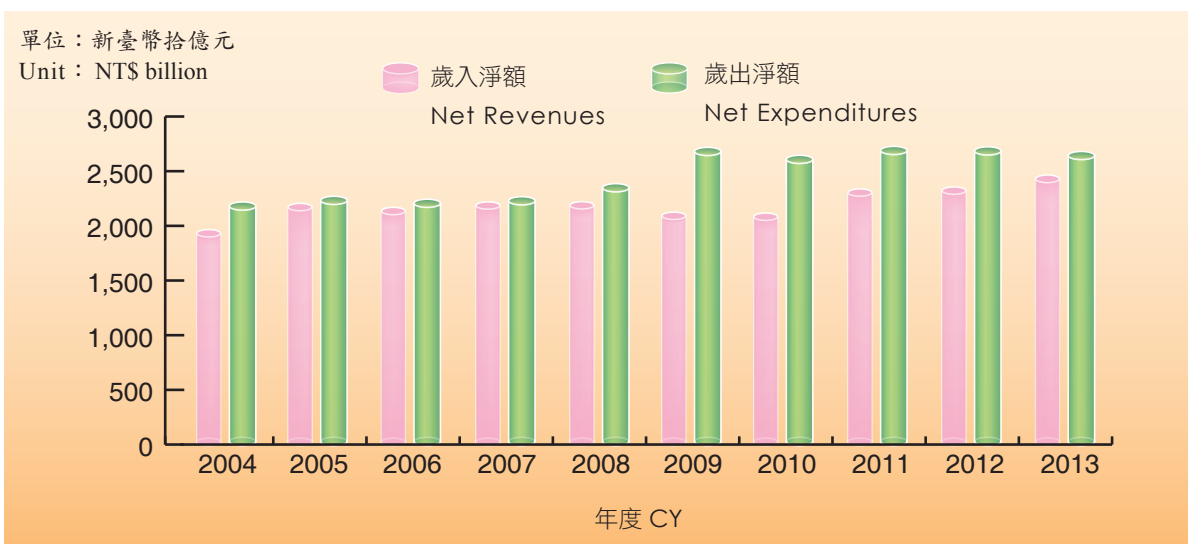
In general, the financial condition of the R.O.C. government is relatively sound and stable. From CY 2005 to CY 2007, the deficit in each year was less than NT\$100 billion. However, in order to reduce the impact of the global financial crisis on the economy in the second half of CY 2008, the government actively promoted various programs to revive the economy, and also with the further necessity of reconstruction after Typhoon Morakot in CY 2009, the gap between government revenues and expenditures increased again, while, since CY 2010, with the recovery of economy, the financial situation has improved slightly.

單位：新臺幣拾億元  
Unit: NT\$ billion

年 度 CY	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘 絀 Surplus or Deficit
2004	1,927.4	2,245.0	-317.6
2005	2,218.0	2,292.0	-74.0
2006	2,177.0	2,214.2	-37.2
2007	2,244.8	2,290.2	-45.4
2008	2,231.6	2,343.6	-112.0
2009	2,113.6	2,670.9	-557.3
2010	2,115.6	2,566.8	-451.2
2011	2,306.2	2,612.9	-306.7
2012	2,321.2	2,678.0	-356.8
2013	2,457.6	2,665.2	-207.6

附註：自93年起為決算數。

Note: Since CY 2004, the figures are final accounts.

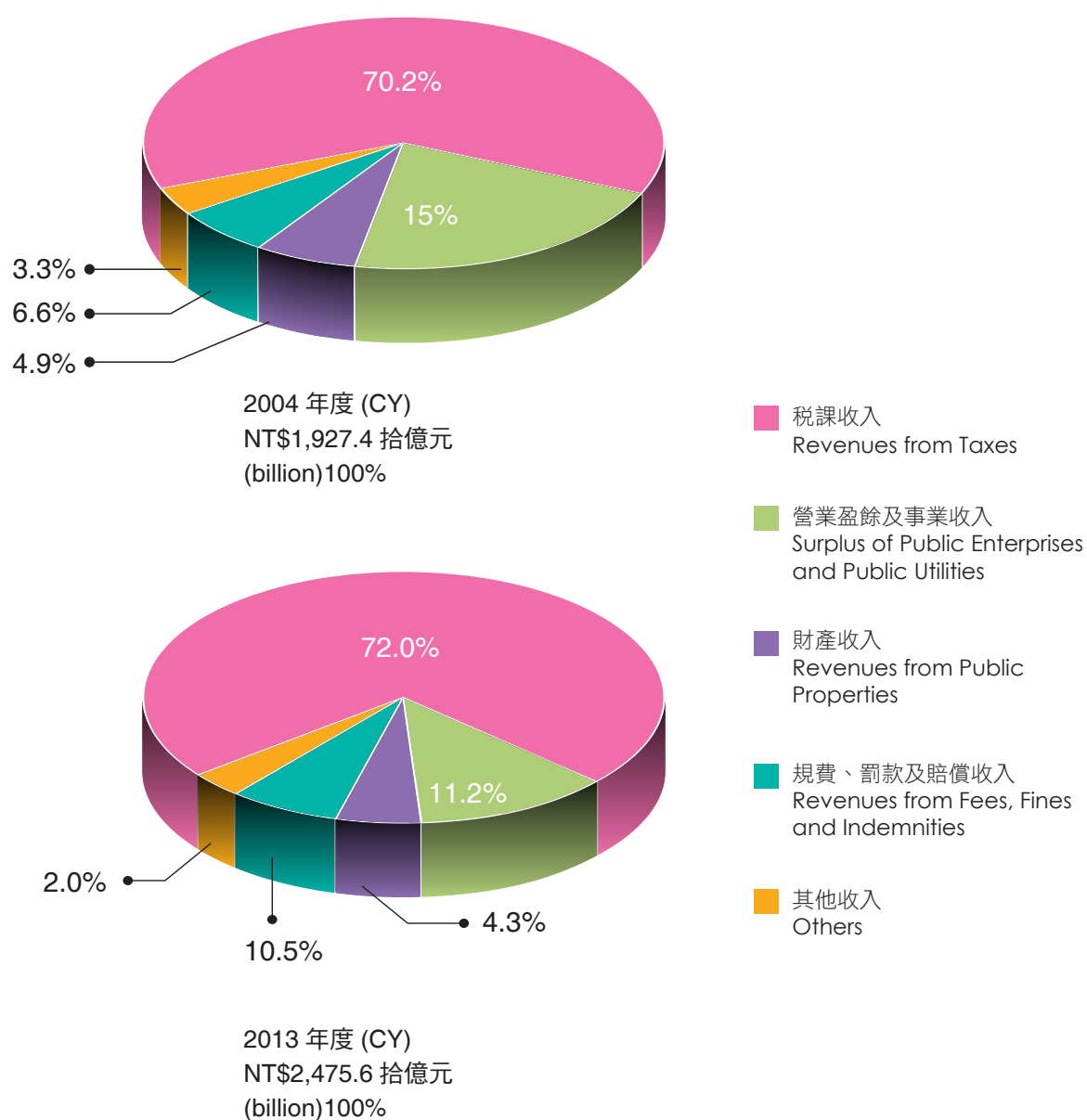


## 各級政府歲入淨額結構

### Structure of the Net Government Revenues of All Levels of Government

民國102年各級政府歲入淨額，仍以稅課收入、營業盈餘及事業收入為主要來源，其中稅課收入所占比重呈現上升趨勢，由93年之70.2%上升至102年之72.0%。

In CY 2013, revenues from taxes and surpluses of public enterprises and public utilities still remained the major sources of net government revenues of all levels, of which the percentage of tax revenues has shown an upward trend in recent years from 70.2% in CY 2004 to 72.0% in CY 2013.



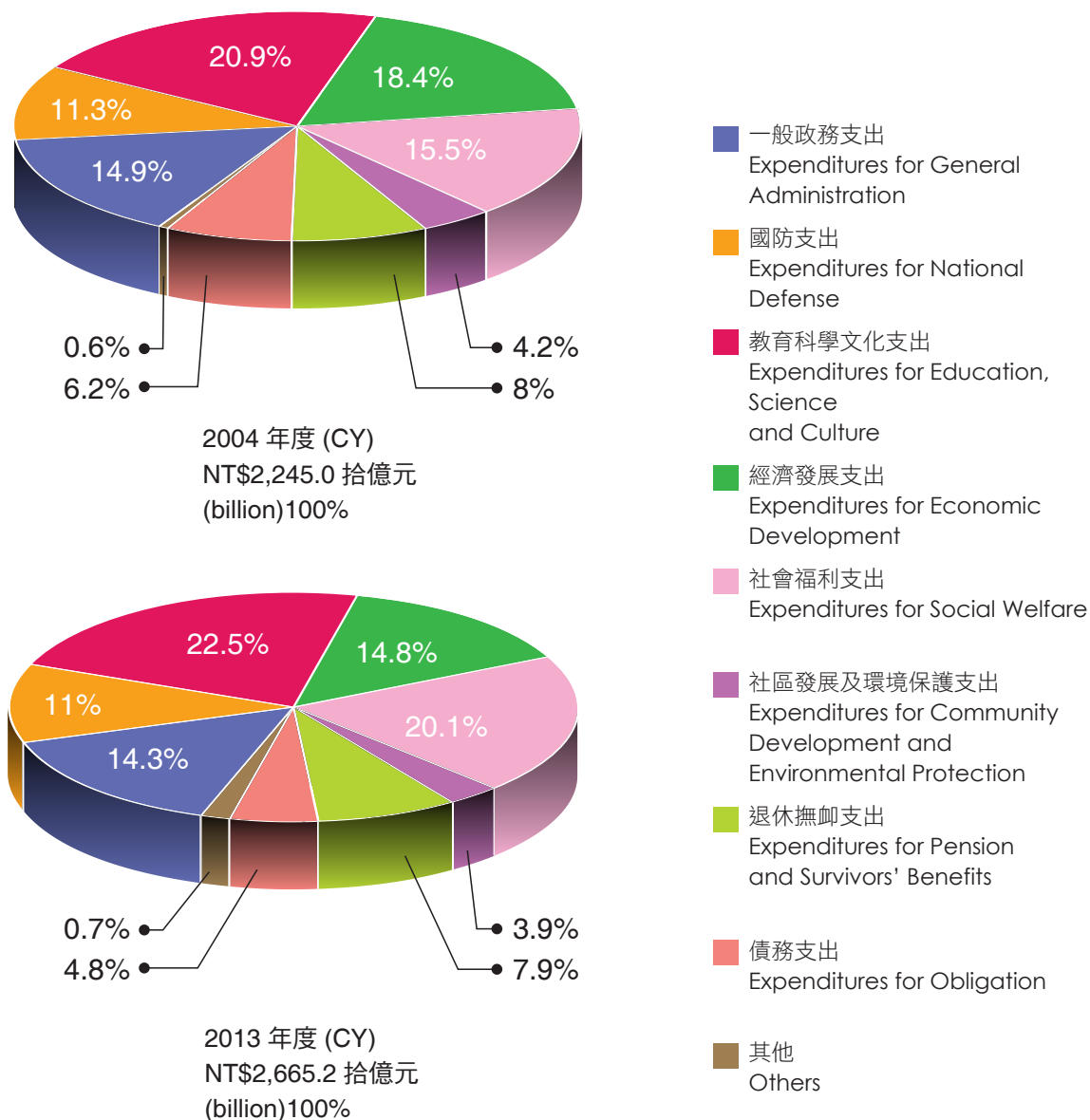
附註：自93年起為決算數。

Note: Since CY 2004, the figures are final accounts.

## 各級政府歲出淨額結構 Structure of the Net Government Expenditures of All Levels of Government

民國102年各級政府歲出淨額，以教育科學文化支出、社會福利支出及經濟發展支出所占比重大，分別占22.5%、20.1%及14.8%；自93年以來，以社會福利支出及教育科學文化支出比重各增加4.6與1.6個百分點較多，而經濟發展支出、債務支出比重則各減少3.6與1.4個百分點。

In CY 2013, the three larger shares of net government expenditures of all levels comprised expenditures for (i) education, science, and culture, (ii) social welfare, as well as (iii) economic development, accounting for 22.5%, 20.1% and 14.8% of expenditures, respectively. Since CY 2004, expenditures for (i) and (ii) have increased by 1.6 and 4.6 percentage points, whereas expenditures for economic development and expenditures for obligation have decreased significantly by 3.6 and 1.4 percentage points.



附註：自93年起為決算數。

Note: Since CY 2004, the figures are final accounts.

97年下半年起我國財政受金融海嘯之衝擊，致98年度赤字高達1,611億元，透過各項反景氣循環措施(含減稅及舉債擴大支出建設)，已順利渡過百年罕見之金融海嘯；100年下半年以來受歐債危機之影響，全球經濟成長趨緩，致101年收支短差擴大；惟102年第4季以來受到工業國家經濟成長動能逐漸復甦影響，赤字縮減至1,259億元。過去10年中央政府總預算歲入與歲出狀況如下表。

Under impact of the financial tsunami in the second-half of CY 2008 which caused the deficit to reach NT\$161.1 billion in CY 2009, the government of the R.O.C took counter-cyclical fiscal measures (including the implementation of tax cuts and the expansion of public construction with the use of debt) and thus enabled the R.O.C economy to successfully survive the effects of the tsunami. Due to the impact of the European debt crisis, the slowing of global economic growth led to an expansion of the deficit in 2012; however, as the economy of industrial countries has recovered since the fourth quarter of 2013, the deficit consequently decreased to NT\$125.9 billion. Data of the revenues and expenditures of the Central Government General Budget for the past decade is listed below.

單位：新臺幣拾億元 Unit：NT\$ billion

年 度 CY	歲入 Revenues	歲出 Expenditures	餘 絀 Surplus or Deficit
2004	1,368.2	1,564.8	-196.6
2005	1,464.5	1,567.0	-102.5
2006	1,546.4	1,529.8	16.6
2007	1,635.5	1,552.0	83.5
2008	1,640.9	1,617.7	23.2
2009	1,553.7	1,714.8	-161.1
2010	1,497.4	1,654.4	-157.0
2011	1,671.3	1,734.4	-63.1
2012	1,668.3	1,882.4	-214.1
2013	1,730.4	1,856.3	-125.9

附註：1. 依「預算法」，「歲入」不含債務之舉借及以前年度歲計賸餘之移用，「歲出」不含債務償還。

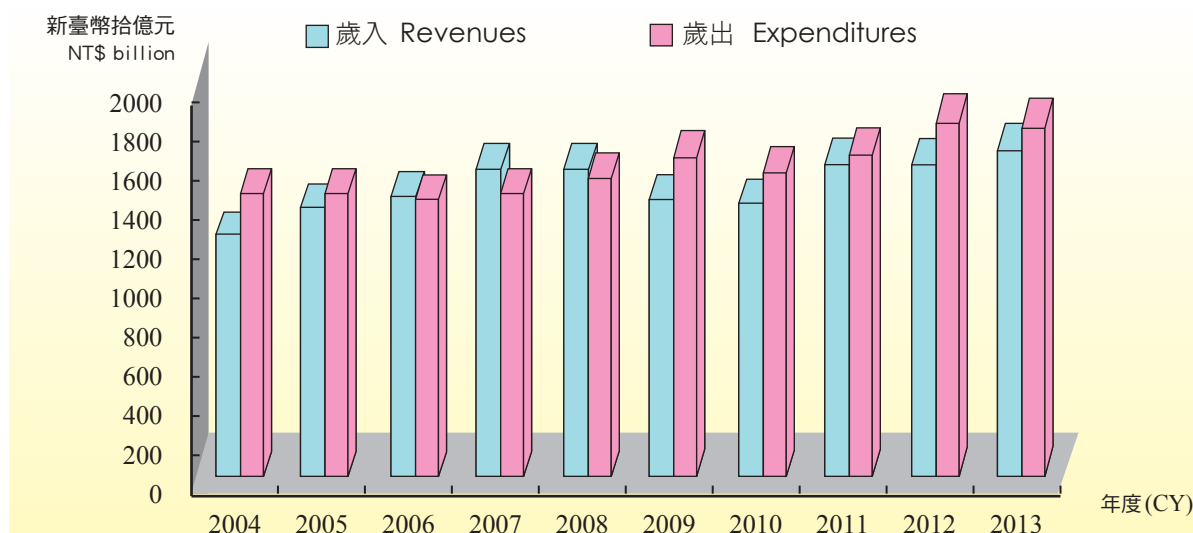
2. 93~101 年為決算審定數，102 年為院編決算數。

Notes：1. Revenues in this table do not include proceeds from the issue of government debts or the surplus from previous fiscal years. Expenditures do not include principal repayments.

2. Sources：

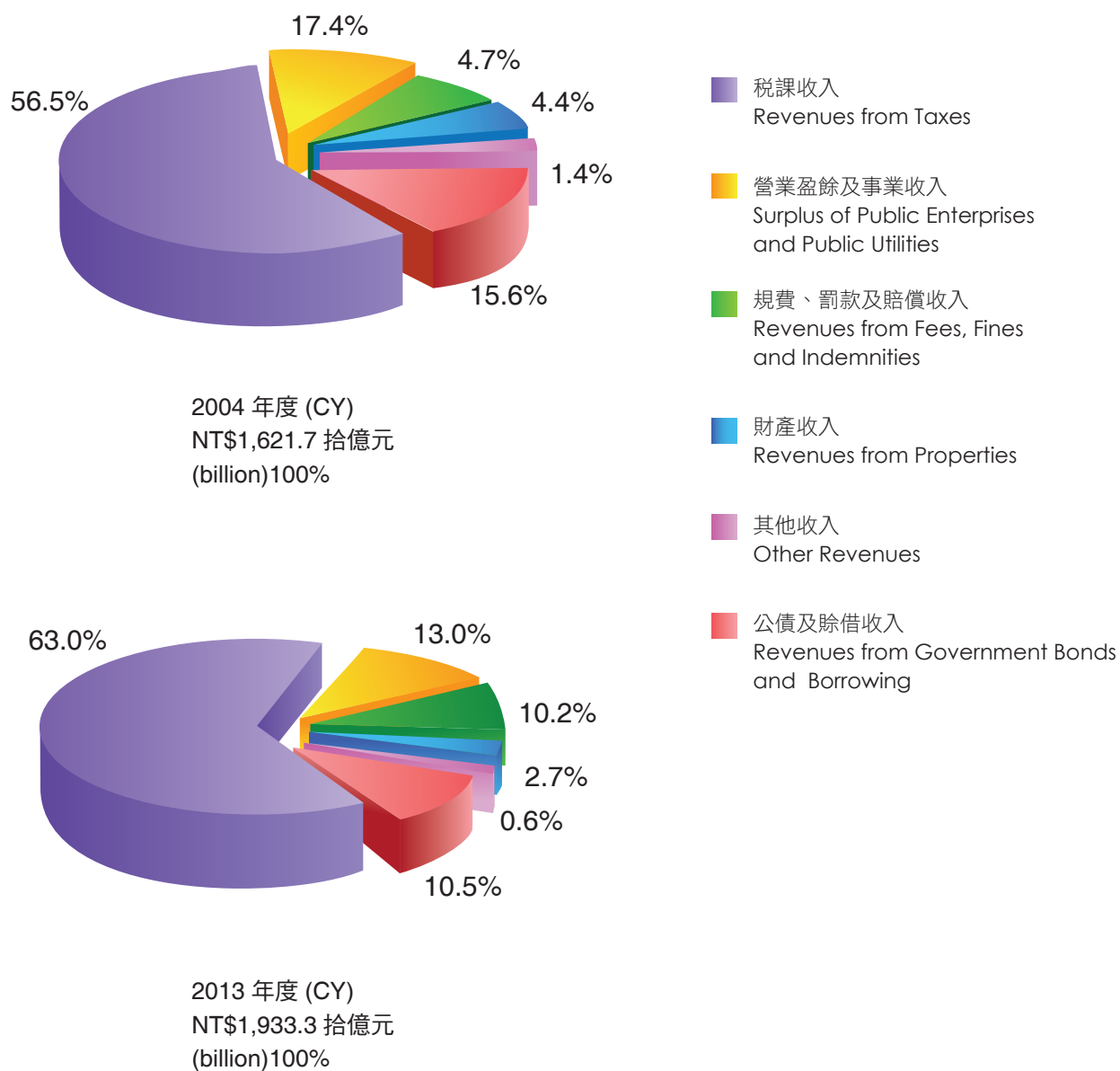
(1) CY 2004~2012: Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

(2) CY 2013: Final Accounts of the Central Government, edited by the Executive Yuan.



中央政府財政收入以稅課收入為大宗，其占全部收入之比率由2004年之56.5%成長至2013年之63.0%。

Tax revenue is the main source of the Central Government budget revenues. The ratio of tax revenue to total revenues (including financing) increased from 56.5% in CY2004 to 63.0% in CY2013.

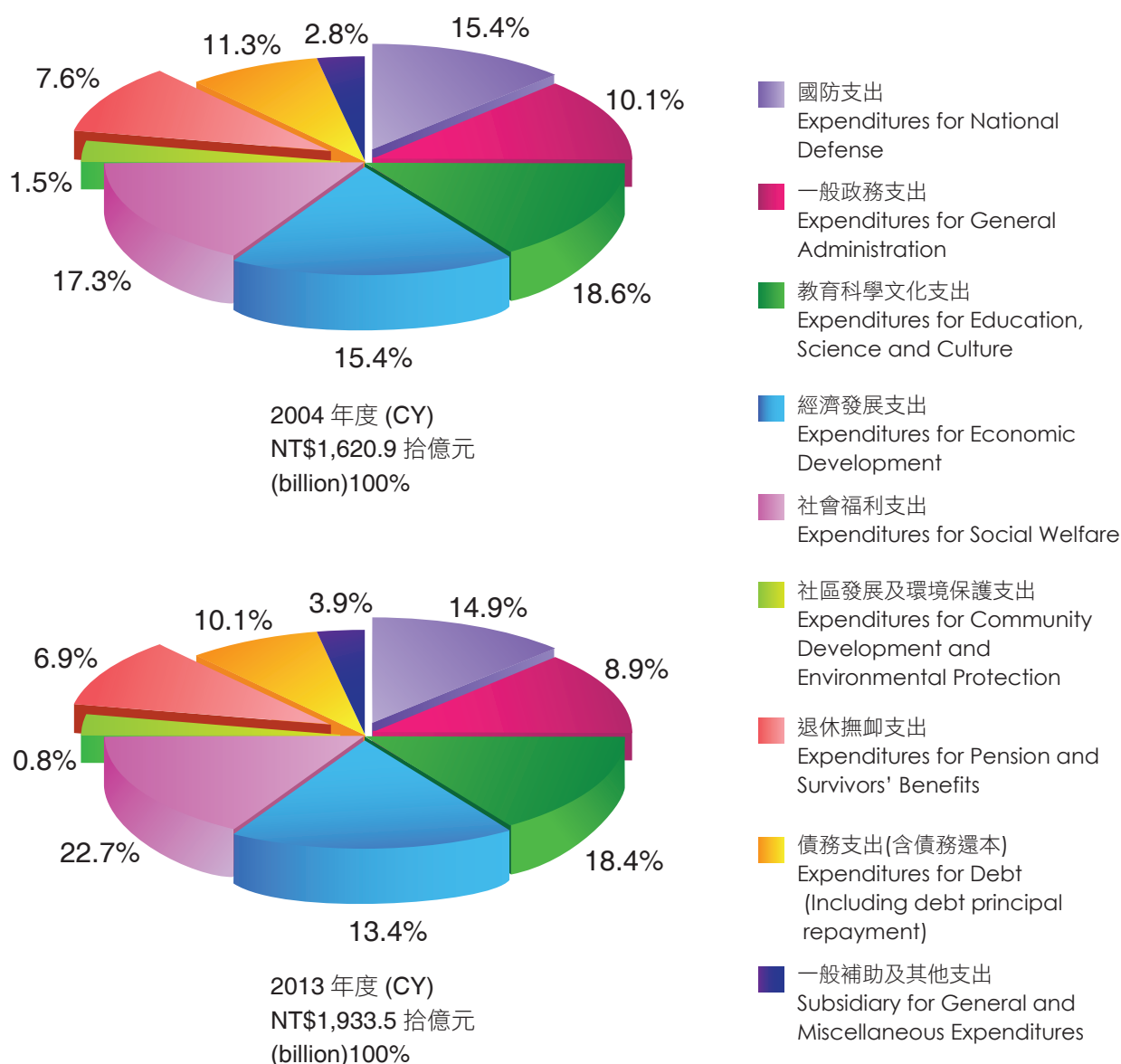


## 中央政府支出結構

### 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35%以上，顯示政府施政重心在建構優質教育環境、擴大照顧弱勢族群及推動國民年金制度。

In the past 10 years, expenditures on education, science, culture, and social welfare accounted for more than 35% of the total government expenditure, indicating that the focus of the policy of central government is on building up a high-quality educational environment, broadening the scope of the taking-care of the disadvantaged members of society and promoting the national pension system.





近10年來，中央政府舉借之債務，均用於籌集建設資金，支應國家重大建設。102年度舉借債務數額為2,043億元，占歲出總額比率為10.71%。

Over the past decade, all of the revenues from the the issuance of central government bonds have been used to finance important national construction projects. In 2013, the amount of central government debt issues totaled NT\$ 204.3 billion, and the ratio of issuance of central government debt to total expenditure stood at 10.71%.

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	支（歲）出總額 Total Expenditure	中央政府舉借債務數額 支（歲）出總額 Amount of Central Government Debt Total Expenditure
2004	230	1,628	14.13%
2005	144	1,628	8.87%
2006	64	1,593	4.02%
2007	-	1,628	0.00%
2008	-	1,712	0.00%
2009	165	1,810	9.12%
2010	225	1,715	13.10%
2011	128	1,788	7.14%
2012	289	1,939	14.88%
2013	204	1,908	10.71%

附註：1. 本表不含排除公共債務法年度舉債上限之舉借數。

2. 本表當年度舉借債務數中 93~101 年係決算審定數，102 年為院編決算數。

Notes：1. The debts excluded from the central government yearly loan cap of the Public Debt Act are not included in this table.

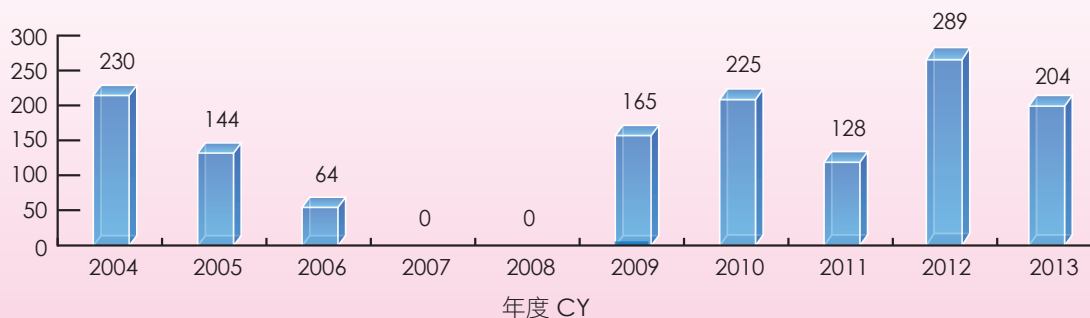
2. Sources：

(1) CY 2004~2012：Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

(2) CY 2013：Budget of the Central Government, edited by the Executive Yuan.

中央政府舉借債務數額  
Amount of Central Government Debt

單位：新臺幣拾億元  
Unit：NT\$ billion



## 中央政府債務未償餘額占國內生產毛額百分比

### Outstanding Debt of the Central Government as a Percentage of GDP

截至102年度止，中央政府債務未償餘額增加至5兆1,640億元，債務未償餘額占國內生產毛額之百分比率為35.47%。

As of the end of 2013, the outstanding debt of the central government had increased to NTD 5,164 billion. Furthermore, the ratio of the outstanding debt of the central government to GDP stood at 35.47 %.

單位：新臺幣拾億元；%  
Unit: NT\$ billion ; %

年 度 CY	債務未償餘額 Outstanding Debt of the Central Government	國內生產毛額 GDP	債務未償餘額 國內生產毛額 Outstanding Debt of the Central Government GDP
2004	3,362	11,365	29.58%
2005	3,550	11,740	30.24%
2006	3,623	12,243	29.59%
2007	3,719	12,911	28.80%
2008	3,779	12,620	29.94%
2009	4,127	12,481	33.07%
2010	4,538	13,552	33.49%
2011	4,764	13,709	34.75%
2012	5,011	14,077	35.60%
2013	5,164	14,561	35.47%

附註：1. 不含外債（自 2011 年 9 月 15 日起政府已無外債）。

2. GDP 資料來源：行政院主計總處。

3. 本表 93~101 年為決算審定數，102 年為院編決算數。

Notes：1. External debt is not included (Since 15<sup>th</sup> September, 2011, the external debt of the central government is zero).

2. Source of data for GDP：Directorate-General of Budget, Accounting and Statistics, Executive Yuan.

3. Sources of

(1) CY 2004~2012：Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

(2) CY 2013：Final Accounts of the Central Government, edited by the Executive Yuan.

## 中央政府債務還本付息占國內生產毛額百分比

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

中央政府債務還本付息占國內生產毛額比率自93年逐年下降。截至102年止，中央政府債務還本付息占國內生產毛額比率為1.33%。

The principal and interest repayments of central government debt as a percentage of GDP slows down since CY 2004. As of the end of 2013, the principal and interest repayments of Central Government Debt as a percentage of GDP stood at 1.33 %.

### 中央政府債務還本付息占國內生產毛額百分比

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

單位：新臺幣億元；%  
Unit : NT\$ 100 million ; %

年 度 CY	債務還本 Repayment of Principal of Central Government Debt	債務付息 Repayment of Interest of Central Government Debt	合計 Total	國內生產毛額 GDP	債務還本付息 國內生產毛額 Principal and Interest Repayments of Central Government Debt GDP
2004	561	1,266	1,827	113,653	1.61 %
2005	641	1,175	1,815	117,403	1.55 %
2006	650	1,248	1,898	122,435	1.55 %
2007	60	1,236	1,296	129,105	1.00 %
2008	650	1,170	1,820	126,202	1.44 %
2009	650	1,162	1,812	124,811	1.45 %
2010	660	1,094	1,754	135,521	1.29 %
2011	660	1,113	1,773	137,091	1.29 %
2012	940	1,140	2,080	140,771	1.48 %
2013	772	1,169	1,941	145,606	1.33 %

附註：1. 本表 93~101 年度為決算審定數，102 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. Sources :

(1) CY 2004~2012 : Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

(2) CY 2013 : Final Accounts of the Central Government, edited by the Executive Yuan.

2. This table does not include the repayments of principal of the Central Government Debt Service Fund.

## 各級政府債務餘額

### Outstanding Debt of All levels of Government

近年來，政府為持續經濟成長，乃積極推動各項重大公共建設，期以導引民間投資的增加，進而帶動總體經濟成長。然而，在政府實質收入無法相應成長情形下，政府債務餘額逐年增加，惟仍符合公共債務法規定之債限。

In recent years, the government has actively promoted the enhancement of public infrastructure with the expectation of encouraging an increase in private sector investment so as to promote the development of the economy. Moreover, under such circumstances as where the substantial income of the government fails to grow correspondingly, and the government's debt increases year by year, it shall still comply with the debt limits laid down in the Public Debt Act.

### 各級政府債務餘額

#### Outstanding Debt of All Levels of Government

單位：新臺幣億元；%

Unit：NT\$ 100 million；%

年度 CY	中央 Central Government	直轄市 Special Municipalities	縣(市) County and City Government	鄉 (鎮、市) Township Towns	合計 Total	各級政府債務餘額 前3年度GNP平均數 Total Outstanding Debts / GNP average over the previous 3 years(%)
2004	33,621	3,055	2,014	95	38,785	36.59
2005	35,499	3,111	2,316	84	41,010	36.82
2006	36,230	3,040	2,519	78	41,867	36.10
2007	37,186	3,045	2,678	68	42,977	35.50
2008	37,788	3,102	2,798	63	43,751	34.70
2009	41,274	3,129	2,975	62	47,440	36.74
2010	45,380	3,154	3,306	44	51,884	39.84
2011	47,646	5,290	1,871	18	54,825	41.31
2012	50,116	5,698	1,869	16	57,699	42.28
2013	51,640	6,078	1,847	14	59,579	41.95

附註：1. 「債務餘額」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，所舉借一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. 93～101年為決算審定數。102年決算數。

3. 因應99年12月25日地方改制5都升格，100年度直轄市包括臺北市、高雄市、新北市、臺中市及臺南市。

Notes：1. "Outstanding debt" as defined in the Public Debt Act refers to public debt for which the repayment of the principle and the interest may extend for a period of more than one year as taken out by the central and local governments for use in the general budgets, special budgets and budgets for extraordinary funds beyond the operating funds and trust funds, however, self-redeeming public debt is excluded.

2. CY 2004~2012: Final audit accounts for all levels of government, edited by the Ministry of Audit, Control Yuan.  
CY2013: Final audit accounts for all levels of government.

3. In line with the adjustment of the administrative divisions of the local government on 25<sup>th</sup> December, 2010, the special municipalities in 2011 included Taipei city, Kaohsiung city, New Taipei city, Taichung city, and Tainan City.

## 中央政府社會安全支出結構

### Structure of the Social Security Expenditures of the Central Government

中央政府社會安全支出由98年度之4,750億元增加至103年度之5,875億元，其中103年度「社會保險支出」及「福利服務支出」兩者合計約占社會安全支出之67.9%。

The social security expenditures of the central government have increased consistently, from NT\$475 billion in CY 2009 to NT\$587 billion in CY 2014. Among them, the expenditures for social insurance and welfare and services account for 67.9% expenditure on social security by the central government.

**中央政府社會安全支出表**  
**Social Security Expenditures of the Central Government**

單位：新臺幣百萬元；%  
Unit : NT\$ million ; %

支出 Expenditure 年度 CY	社會保險 支出 Expenditure on Social Insurance	社會救助 支出 Expenditure on Social Assistance	福利服務 支出 Expenditure on Welfare & Service	國民就業 支出 Expenditure on National Employment	國民住宅 及社區 發展支出 Expenditure on Housing and Community	醫療保健 支出 Expenditure on Medical Services	環境保護 支出 Expenditure on Environmental Protection	退休撫卹 支出 Expenditure on Pension and survivors' benefits	合 計 Total	占歲出總額 比率 Ratio of Social Security Expenditures to Central Government Expenditure
2009	173,667	9,885	112,923	1,683	500	22,002	20,867	133,444	474,971	27.70%
2010	195,630	10,276	98,699	1,790	700	21,035	8,275	134,538	470,943	28.47%
2011	209,827	11,463	104,464	2,768	0	19,994	6,601	138,451	493,568	28.46%
2012	269,206	11,066	118,713	2,356	0	18,748	15,886	138,269	574,244	30.51%
2013	295,700	10,802	111,357	2,058	0	19,182	15,882	132,810	587,791	31.66%
2014	278,088	10,025	114,454	1,773	0	19,296	16,800	138,052	578,488	30.19%

附註：1. 98~101 年為決算審定數。

2. 102 年為院編決算數。

3. 103 年為法定預算數。

Notes : 1. CY 2009~2012: Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

2. CY 2013: Final Accounts of the Central Government, edited by the Executive Yuan.

3. CY 2014: Budget of the Central Government, edited by the Legislative Yuan.

## 發行公益彩券挹注社會福利財源概況

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

102年度公益彩券銷售金額為1,381.40億元，彩券盈餘分配數為360.71億元，計分配予衛生福利部162.32億元、中央健康保險署18.03億元及地方政府180.35億元，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 2013 amounted to NT\$138,141 million, with a surplus of NT\$36,071 million, with NT\$16,232 million being distributed to the Ministry of Health and Welfare; NT\$1,803 million to the National Health Insurance Administration, and NT\$18,035 million to local governments, was for use in support of the national pension system, the safety reserve of the national health insurance program, and social welfare.

### 公益彩券盈餘分配及銷售量簡表

#### The Accumulated Sales and Amounts of Distributed Surpluses of the Public Welfare Lottery from 2000 to 2013

單位：新臺幣億元

Unit : NT\$ 100 million

項目 Item  年度 CY	盈餘分配數 Amounts of Distributed Surpluses				銷售金額 Sales Amount
	地方政府 (社會福利) Local Governments (Social Welfare)	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)	合計 Total	公益彩券 Public Welfare Lottery (PWL)
	50%	45%	5%		
2000 ~ 2012	1,292.26	1,146.95	128.38	2,567.59	9,214.43
2013	180.35	162.32	18.03	360.71	1,381.40
總計 Accumulated Total	1,472.61	1,309.27	146.41	2,928.3	10,595.83

# 菸酒市場占有概況及管理

## Overview of the Market Share and Administration of Tobacco and Alcohol Affairs

民國91年1月1日實施菸酒新制後，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 1<sup>st</sup> January, 2002, the fluctuations in the market share of domestic and imported cigarettes and alcohol are shown as follows:

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

單位：千支  
Unit: One thousand pcs.

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 %
年度 CY									
2002	18,628,741	53.68	-	16,073,467	46.32	-	34,702,208	100.00	-
2003	20,218,296	49.64	8.53	20,514,130	50.36	27.63	40,732,426	100.00	17.38
2004	16,931,640	43.23	-16.26	22,238,443	56.77	8.41	39,170,083	100.00	-3.84
2005	17,090,821	39.63	0.94	26,038,134	60.37	17.09	43,128,956	100.00	10.11
2006	16,718,857	40.24	-2.18	24,827,182	59.76	-4.65	41,546,039	100.00	-3.67
2007	16,933,339	40.34	1.28	25,040,630	59.66	0.86	41,973,969	100.00	1.03
2008	17,698,117	39.91	4.52	26,652,235	60.09	6.44	44,350,351	100.00	5.66
2009	18,686,150	49.05	5.58	19,409,453	50.95	-27.18	38,095,603	100.00	-14.10
2010	18,699,196	49.35	0.07	19,190,513	50.65	-1.13	37,889,708	100.00	-0.54
2011	20,705,285	55.47	10.73	16,619,222	44.53	-13.40	37,324,507	100.00	-1.49
2012	21,967,404	58.87	6.10	15,347,217	41.13	-7.65	37,314,621	100.00	-0.03
2013	22,038,542	57.31	0.32	16,418,958	42.69	6.98	38,457,500	100.00	3.06

資料來源：1. 國產數據資料：依據財政部財政資訊中心提供之資料。

2. 進口數據資料：依據財政部關務署提供之資料。

Sources: 1. Data for domestic products (include the export quantity): provided by the Fiscal Information Agency, Ministry of Finance.

2. Data for imported products: provided by the Customs Administration, Ministry of Finance.

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

單位：公石  
Unit: Hectoliter

產品 Products	酒類 Alcohol 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 %
年度 CY									
2002	4,370,066	72.06	-	1,694,528	27.94	-	6,064,594	100.00	-
2003	4,517,147	72.63	3.37	1,702,479	27.37	0.47	6,219,625	100.00	2.56
2004	4,639,285	73.56	2.70	1,667,934	26.44	-2.03	6,307,219	100.00	1.41
2005	4,636,377	73.09	-0.06	1,706,902	26.91	2.34	6,343,279	100.00	0.57
2006	4,979,037	75.24	7.39	1,638,830	24.76	-3.99	6,617,868	100.00	4.33
2007	4,724,053	72.10	-5.12	1,827,688	27.90	11.52	6,551,741	100.00	-1.00
2008	4,628,203	72.33	-2.03	1,770,238	27.67	-3.14	6,398,441	100.00	-2.34
2009	5,030,413	73.80	8.69	1,785,850	26.20	0.88	6,816,263	100.00	6.53
2010	5,134,329	71.64	2.07	2,032,953	28.36	13.84	7,167,283	100.00	5.15
2011	5,099,480	70.00	-0.68	2,185,775	30.00	7.52	7,285,255	100.00	1.65
2012	5,449,713	70.95	6.87	2,231,334	29.05	2.08	7,681,047	100.00	5.43
2013	5,035,725	69.27	-7.60	2,233,968	30.73	0.12	7,269,693	100.00	-5.36

資料來源：1. 國產數據資料：依據財政部財政資訊中心提供之資料。

2. 進口數據資料：依據財政部關務署提供之資料。

Sources: 1. Data for domestic products (include the export quantity): provided by the Fiscal Information Agency, Ministry of Finance.

2. Data for imported products: provided by the Customs Administration, Ministry of Finance.



- 1.102年1月23日訂定發布「財政部酒品認證標誌評審基準—糧穀釀造酒類」；復為強化優質酒類認證制度法制規範，於102年6月18日修正「財政部酒品認證標誌作業要點」。
- 2.102年2月5日舉辦開源節流績優案例主管座談會，邀請推廣開源節流措施成效良好之地方政府提出經驗分享，透過相互觀摩學習，協助地方政府增裕財源，提升財務效能。
- 3.102年2月23日修正發布「出納管理手冊」部分規定，分行行政院及所屬各機關、學校參採，以健全各機關財務內部控制、落實逐級督導及零用金管理。
- 4.102年3月15日修正發布「出納業務內部控制制度共通性作業範例」，分行行政院及所屬各機關、學校參採，以利實務作業。
- 5.102年3月22日修正發布「財政部所屬公股事業負責人績效評鑑實施要點」，修訂董、總績效評鑑等相關規定，包括增列資產報酬率之評鑑項目、提高達成率及成長率之給分標準。
- 6.102年5月21日通函各機關支付金融機構查詢作業費儘量以零用金支付或採定期結算彙撥方式辦理，達撙節國庫支出目的。
- 7.102年5月24日建置稅款劃解及轉正電子化處理作業，減輕各國稅局劃解及轉正、國庫經辦行人工登錄等作業，縮短國庫入帳時間、便利國庫資金調度。
- 8.102年6月5日起實施非稅課收入採匯款繳庫機制，縮短庫款入庫時程。
- 9.102年6月27日立法院三讀通過公共債務法修正草案，經 總統於同年7月10日公布，並經行政院核定自103年1月1日施行。
- 10.102年7月22日訂定發布「財政部接受各界捐款國庫處理要點」，以促進捐款財務公開透明化，並強化內部控制制度。

- 11.102 年 8 月 1 日建置跨行通匯紀錄單電腦審核作業機制，全面取消跨行通匯紙本作業，免除跨行通匯紀錄單之列印、持送、掃描、歸檔與後續紙本調閱等作業，加速庫款撥付速率，提升支付作業效能。
- 12.102 年 8 月 1 日全面實施中央政府各機關各類所得扣繳稅額 e 化代繳作業，將各機關各類所得扣繳稅額以日終彙總方式透過國庫收支連線系統將國庫資金撥付訊息（取代實體國庫支票）及繳稅媒體檔傳送中央銀行國庫局快速解繳國庫；並將繳稅明細檔運用財政資訊中心網路連線系統，轉傳至各國稅局辦理稅款劃解及銷號事宜。
- 13.102 年 8 月 6 日會銜行政院主計總處、審計部修正發布「國庫收入退還支出收回處理辦法」部分規定，以配合實務作業完善國庫法規。
- 14.102 年 8 月 14 日修正發布「中央統籌分配稅款分配辦法」第 17 條，將施行期間修正為 103 年 1 月 1 日起至 103 年 12 月 31 日止，以配合地方政府預算籌編需要。
- 15.102 年 8 月 22 日完成「103 年度中央政府總預算案」歲入財源籌編，並提報行政院會議通過核轉立法院審議，順利達成籌措財源，支應施政之目標。
- 16.102 年 9 月 1 日提高國庫電子支付限制金額為新臺幣 300 萬元，電子支付作業比率將提高至 95.71%，節省付款憑單遞送成本，並使政府債權人提早 1 至 3 天取得款項，提升政府服務形象與便民服務品質。
- 17.於 102 年 9 月 11 日修正發布「酒類衛生標準」第 5 條及第 6 條，規定酒類不得有有毒或有害人體健康之物質或異物，或含有未供於飲食且未經證明為無害人體健康之情形。
- 18.於 102 年 9 月 11 日修正發布「菸酒商品禮券定型化契約應記載及不得記載事項」，並定自 103 年 3 月 1 日生效。
- 19.102 年 9 月 14 日、10 月 30 日及 12 月 16 日分別將中央政府各機關之電信費、電費及臺北自來水事業處水費等公用事業費用，由原逐筆匯

款方式改採日終彙總方式撥匯，並將金資流採自動化處理，簡化各公用事業機構帳務處理，並擷節國庫支出。

20.102 年 9 月 27 日建置各機關簽證資料自動化比對及支出用途統一用語作業，強化支付業務自動化作業及電腦審核功能，提升支付效率。

21.102 年 10 月 17 日至 22 日於財政部財政人員訓練所辦理 7 場次國庫支付業務講習，使各機關集中支付作業能順遂運作，以提升庫款支付時效及支付作業安全性。

22.102 年 10 月 25 日訂定發布「經費款項彙整撥付作業要點」，推動各機關經費款項彙整撥付，並自 103 年 1 月起實施。

23.102 年 10 月 31 日發布解釋令，規定自 103 年 5 月 1 日起，紙菸標示之有效期限或自有效日期推算之有效期限，最長均不得逾 18 個月。

24.102 年 12 月 2 日修正發布「國庫集中支付作業要點」部分規定，取消電子支付文件存證機制，節省年逾 300 萬元公帑支出。

25.102 年 12 月 2 日修正發布「財政部公益彩券監理委員會組成辦法」第 3 條、第 4 條、第 10 條，調整盈餘分配地方政府方式，以強化彩券盈餘運用。

26.102 年 12 月 4 日會銜衛生福利部修正發布「酒盛裝容器衛生標準」第 6 條及第 5 條附表，並明定自發布後 6 個月施行。

27.102 年 12 月 23 日召開「102 年地方財政業務聯繫會報」，強化中央與地方之溝通協調以及地方政府相互間之經驗交流。

28.102 年 12 月 24 日及 12 月 31 日分別就地方政府及中央政府部分，召開財政健全方案座談會，聽取各界建言，作為研擬方案之參考。

29.102 年 12 月 31 日督導第 4 屆公益彩券發行機構中國信託商業銀行完成發行建置作業，並如期於 103 年 1 月 1 日順利銜接發行。

1. “The MOF Standard for Evaluation of the Certification of Alcohol Quality—Alcoholic Beverages Brewed from Grains” was promulgated on 23<sup>rd</sup> January, 2013. To strengthen the legal norms of the Alcohol Quality Certification System and to improve its efficiency, “Directions for Using Certification Logo on Certified Alcohol” were amended on 18<sup>th</sup> June, 2013.
2. The MOF invited representatives from local governments to attend seminars on 5<sup>th</sup> February, 2013 to share their experiences of success in broadening the sources of income and economizing on expenditure in order to assist other governments to increase revenues and enhance financial efficacy.
3. The Handbook for Treasury Management was partially amended on 23<sup>rd</sup> February, 2013 and sent out to the Executive Yuan and its subordinate agencies as well as schools to be adopted as reference so as to strengthen the internal fiscal control of all agencies.
4. The MOF amended “The Common Operational Paradigm the Internal Control System in Treasury Exercises” on 15<sup>th</sup> March, 2013 to be adopted as reference by all organizations, agencies and schools under the Executive Yuan.
5. On 22<sup>nd</sup> March, 2013, the related criteria for the evaluation of the performance of the presidents of the board and general managers in the provisions of “The Guidelines for the Implementation of the Evaluation of the Performance of Persons-in-Charge of the Public Enterprises of the MOF” were amended. The revised provisions include adding items for the evaluation of the return on assets and the raising of the standard of the evaluation of achievement and the rate of growth.
6. A mechanism for the regular settlement of accounts and the appropriation of query fees payable by all central government agencies to financial institutions was established to simplify the operation of all agencies and financial institutions, and on 21<sup>st</sup> May, 2013 all agencies were notified to pay query fees to financial institutions from the petty cash account in priority or by regular settlement and appropriation to reduce payment of funds from the National Treasury.
7. On 24<sup>th</sup> May, 2013 an electronic system for the distribution of taxes and finalization was established to simplify the process of the distribution of taxes and of their finalization in regional tax offices, with replacement of the manual input of data in the agent banks of the National Treasury to reduce the time necessary for funds to be transferred the National Treasury and to facilitate the utilization of National Treasury funds.
8. A mechanism for remittance to the National Treasury was implemented for non-tax revenue On 5<sup>th</sup> June, 2013 to shorten the time and procedures involved in matching remittances to the National Treasury.
9. The draft amendment to the Public Debt Act was passed by the Legislative Yuan passed on 27<sup>th</sup> June, 2013, promulgated by the President on 10<sup>th</sup> July, 2013, and implemented as of 1<sup>st</sup> January, 2014.
10. The MOF enacted “The Directions for the National Treasury for the Management of Donations” on 22<sup>nd</sup> July, 2013 to make the management of donations become public and transparent and to strengthen the internal control system.
11. An electronic system for review of inter-bank remittance records was established on 1<sup>st</sup> August, 2013 to the effect that inter-bank remittance paperwork was abolished by

eliminating printing, keeping, delivery, scanning, filing and retrieval of inter-bank remittance records.

12. Electronic payment of all types of income taxes withheld by all central government agencies was implemented on 1<sup>st</sup> August, 2013 to allow all government agencies to sum up all of the withheld income taxes at day-end and to transmit National Treasury fund appropriation and payment messages (replacing physical national treasury checks) and tax payment media files to the Department of Treasury of the Central Bank via the National Treasury Services Link System so that all withheld income taxes can be turned over to the National Treasury quickly. All agencies are also required to transmit files with details of the tax payments to the five National Treasury Bureau branch offices via the Fiscal Information Center's network link system for the distribution and clearance of taxes.
13. The MOF, the Directorate-General of Budget, Accounting and Statistics (DGBAS) and the National Audit office (NAO) jointly amended partial articles of "The Regulations for the Handling of Revenue Refunded and Expenditure Regained of the National Treasury", and the stipulations came into effect as of 6<sup>th</sup> August, 2013 as a response to practical operations and to make the regulations of the government treasury complete.
14. The amendment of Article 17 of "The Regulations for the Allocation of Centrally-Funded Tax Revenues" was promulgated by the MOF on 14<sup>th</sup> August, 2013. This amendment took effect from January 1<sup>st</sup> to December 31<sup>st</sup>, 2014 in response to the preparation of the local government budgets.
15. The MOF finished the preparation of the CY 2014 Central Government General Budget Proposal revenues as scheduled, with submission of the proposal to the Executive Yuan for approval, and the sending of the proposal to the Legislative Yuan for review on 22<sup>nd</sup> August, 2013, thus successfully achieving the goal of raising sufficient funding to support policy objectives.
16. The limit for electronic payments to the National Treasury payment was raised to NT\$3 million on 1<sup>st</sup> September, 2013. In consequence, the ratio of the use of electronic payments will be increased to 95.71% to cut down on the cost of transferring the operation of the printing of payment forms and sheets and also to enable government creditors to obtain payment one to three days earlier, thus improving the image of the government and the quality of service.
17. The MOF promulgated the amendment of Articles 5 and 6 of "The Hygiene Standards for Alcohol Products" on 11<sup>th</sup> September, 2013. The amendment commands that alcoholic beverages or the additives used in alcohol products shall not contain toxic or any other substances or matter harmful to human health, and substances which are never used in food or beverages and have not yet been proven to be unharmed to human health are also prohibited.
18. The amendment "Notifiable and Non-Notifiable Matters for the Standard Contracts of Tobacco and Alcohol Products Gift Certificates" was on 11<sup>th</sup> September, 2013 to come into force on 1<sup>st</sup> March, 2014.
19. On 14<sup>th</sup> September, 30<sup>th</sup> October, and 16<sup>th</sup> December, 2013, the telephone bills, electricity bills and water bills of all central government agencies were paid by remitting the total amount at day-end instead of remitting by each individual. Am the amount of each bill



and automated cash flow processing was also adopted to simplify the management of all public utility accounts and save expenses of the public treasury.

20. On 27<sup>th</sup> September, 2013, all agency approval data automatic matching and uniform expenditure terminology were set up to strengthen the operation of automated payment services and efficiency to enhance electronic review functions so as to boost in the making of payments.
21. Seven workshops on National Treasury payment services were conducted at the Training Institute of the MOF from 17<sup>th</sup> to 22<sup>nd</sup> October, 2013 with the objective of facilitating the operation of centralized payments by each agency to improve the timeliness of National Treasury and the security of the operation of payment system.
22. “The Guidelines for the Consolidation, Appropriation and Payment of Funds” were established on 25<sup>th</sup> October, 2013 to promote the consolidation of the appropriation and payment of funds in each agency, with the guidelines take effect in January, 2014.
23. On 31<sup>st</sup> October, 2013, the MOF announced that the labeling of the storage life on cigarettes shall not be more than 18 months, with this stipulation to come into force on 1<sup>st</sup> May, 2014.
24. On 2<sup>nd</sup> December, 2013 “The Directions for the Centralized Payments of the National Treasury” were partially amended to remove the mechanism for the certification of the documents used in making electronic payments, thereby saving over NT\$3 million each year in public spending.
25. The amendment of Articles 3, 4, and 10 of “The Regulations for the Establishment of the MOF Public Welfare Lottery Supervision Committee” was promulgated by the MOF on 2<sup>nd</sup> December, 2013 to strengthen the utilization of the surpluses of the Public Welfare.
26. The MOF and the Ministry of Health and welfare (MOHW) jointly amended Article 6 and the appendix of Article 5 of “The Hygiene Standards for Alcohol Products Containers” on 4<sup>th</sup> December, 2013, to come into effect six months after the promulgation of the amendment.
27. The annual “Meeting on Local Finance” was held by the MOF on 23<sup>rd</sup> December, 2013 to serve as a platform for the sharing of experience for all levels of government, which event served to strengthen the communication between central and local governments.
28. The MOF conducted “The Sound Finance Program Conferences” on topics concerning the central government and the local governments on 24<sup>th</sup> and 31<sup>st</sup> December, 2013 respectively, and listened to the suggestions of all of the attendants to serve as a reference for the determination and compilation of the program.
29. The MOF oversaw the Chinatrust Commercial Bank (the 4<sup>th</sup> issuer of the Public Welfare Lottery) to process all its relevant implementations on schedule, and the bank officially issued the Public Welfare Lottery on January 1<sup>st</sup>, 2014.

# TAXATION



TAXATION

# 賦 稅



# 賦 稅

## TAXATION

### 沿革

在大陸時期，財政部主管內地稅捐分設有國稅署、田糧署及地方財政司等3單位。民國38年政府播遷來臺，39年5月間，行政院頒布中央政府精簡機構案，將上述單位合併改組為賦稅署，是為財政部賦稅署之濫觴。

民國59年間，鑑於工商發展迅速，賦稅業務日趨龐雜，將地方財政業務劃歸財政部國庫署，糧政業務劃歸糧鹽司(後改隸經濟部)接辦，自此賦稅署所負責者始全為賦稅業務。65年9月1日，行政院依貨物稅條例第11條規定，核定「財政部賦稅署貨物稅評價委員會組織規程」，設置貨物稅評價委員會，主任委員由賦稅署署長兼任，掌理貨物稅完稅價格之評定事項。

民國70年2月修正公布「財政部組織法」，並據以在71年制定「財政部賦稅署組織條例」，賦稅署據此於72年1月1日設立，正式成為財政部之法定附屬機關，除原有賦稅業務外，並增加稅務稽核及監察工作。

民國101年2月3日配合行政院組織調整制定公布「財政部賦稅署組織法」，並定自102年1月1日施行。新機關組織架構，為中央行政機關組織基準法所定三級機關，並將原有財政部賦稅署貨物稅評價委員會及財政部中部辦公室(賦稅業務)依業務屬性，分別納入內部各相關單位。

### History

When the Mainland was still under ROC rule, internal revenues were handled by three units under the MOF: the Department of National Taxation, the Department of Agricultural Land and Food Tax, and the Local Financial Bureau. In 1949, the government moved to Taiwan. In May, 1950, the Executive Yuan undertook a project to streamline the central government, and the above-mentioned organizations were merged to form one agency. This was the origin of the Taxation Agency.

By 1970, the workload of the Agency had become heavier and more laborious due to rapidly developments in industry and commerce. To meet the changing requirements, the Taxation Agency was further reorganized and local finance was designated to the Treasury Agency. As of that time, the Taxation Agency was in charge of taxation matters only. On 1<sup>st</sup> September, 1976, the Executive Yuan passed “The Regulations for the Organizational Structure of the Evaluation Committees for Commodity Tax,” according to Article 11 of the Statute for Commodity Tax and a committee was then established to take charge of matters regarding the evaluation of taxable values for the commodity tax, and the Director General of the Taxation Agency was appointed to be head of this committee.

In February, 1981, “The Law Governing the Organizational Structure of the MOF” was promulgated and “The Statute Governing the Organizational Structure of the Taxation Agency” was enacted whereby the Taxation Agency was formally established and became one of the statutory subordinate organizations of the MOF. In addition to its original tasks, an increased workload of tax auditing and anti-corruption matters was imposed on the Agency.

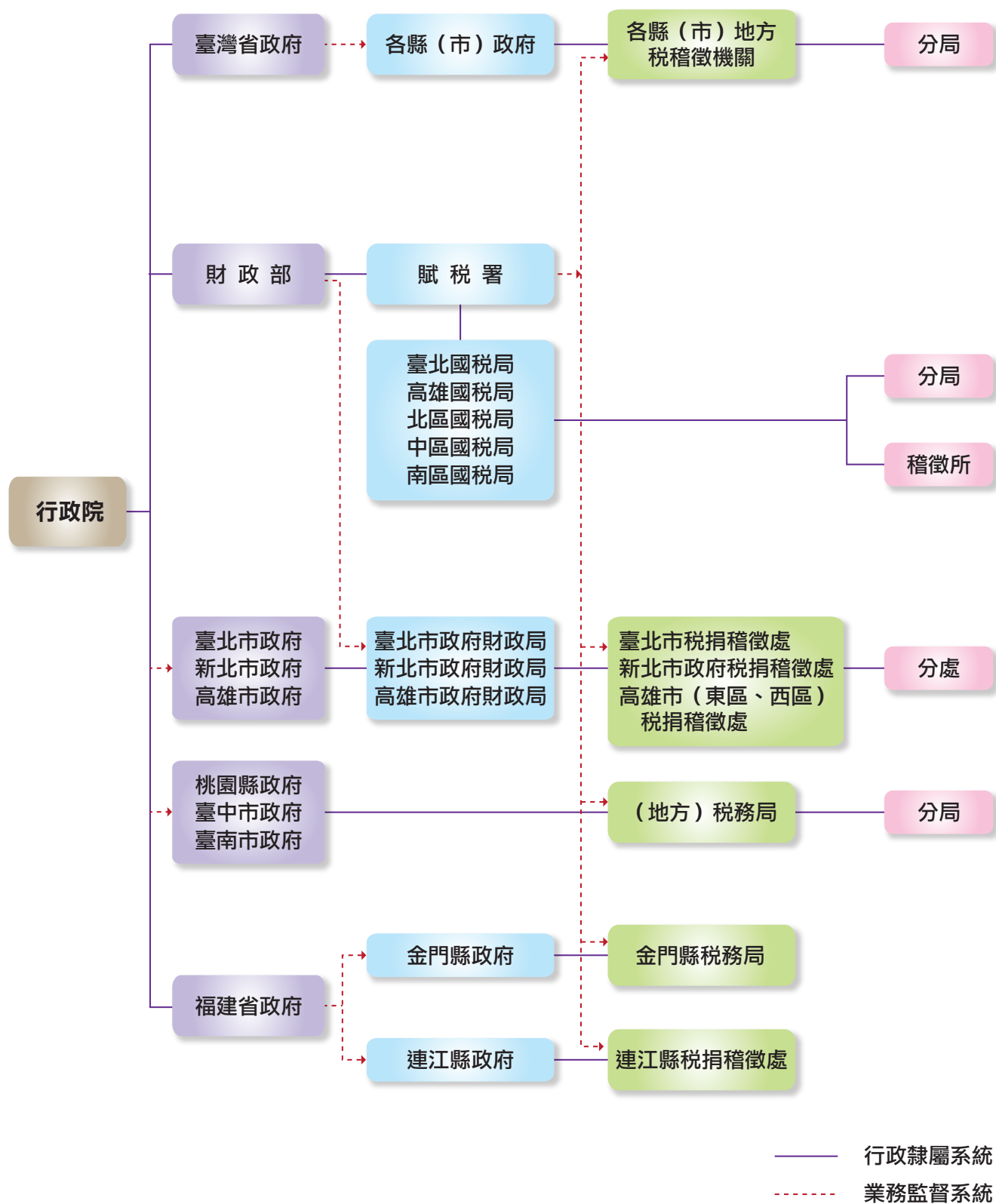
On 3<sup>rd</sup> February, 2012, in accordance with the reorganization of the Executive Yuan, the Organic Act of the Taxation Administration was enacted and promulgated, and became effective on 1<sup>st</sup> January, 2013. The new organizational structure is a third level organization under” The Basic Code Governing Central Administrative Agencies Organizations,” and functions of the original Evaluation Committee for Commodity Tax and the Central Region Office of the MOF were integrated within the related units of the organization.

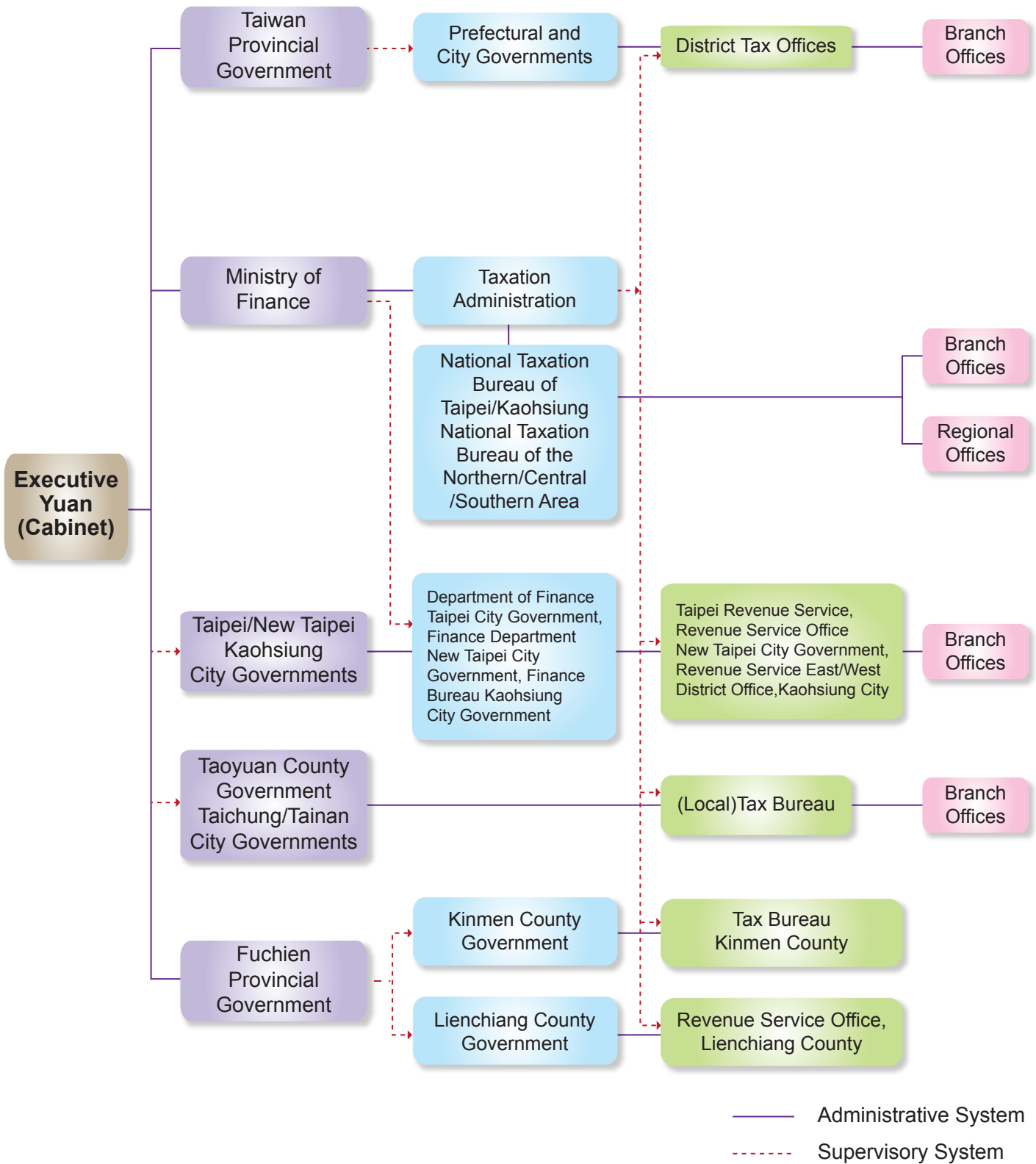
## 主要工作

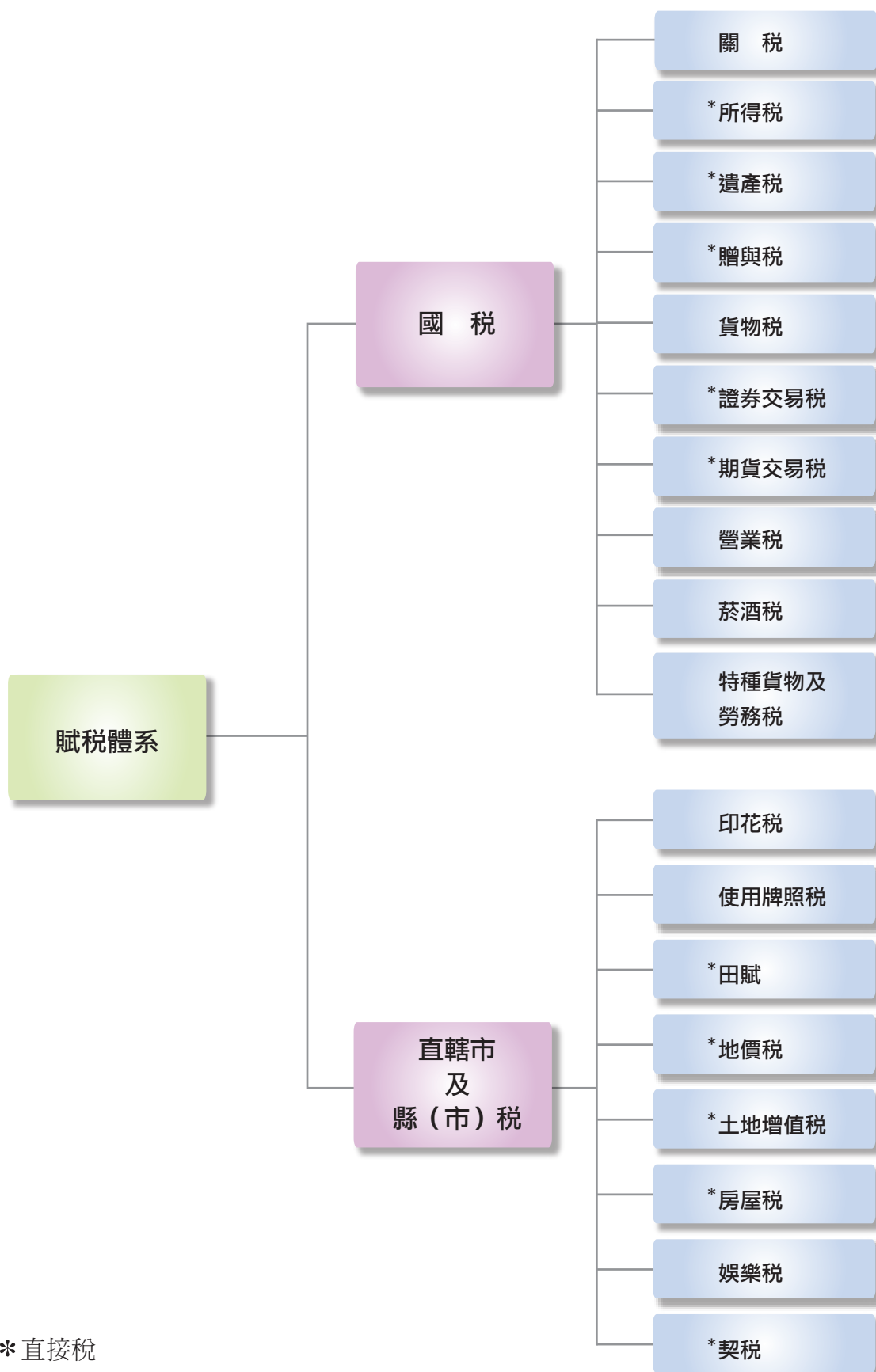
1. 所得稅、營業稅、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅及稅捐稽徵等各法規之訂定、修正、解釋之研議及稽徵業務之規劃、解答。
2. 地方稅法通則修正、解釋之研議及地方政府開徵臨時稅、附加稅、特別稅之審議。
3. 國稅稽徵業務之規劃、指揮、監督、考核、解答。
4. 地方稅稽徵業務之規劃、督導、考核、解答。
5. 各地區國稅局監察業務之指揮、監督、考核。
6. 新增稅目法規之擬訂及稽徵業務之規劃、解答。
7. 免稅、減稅、退稅之審核。
8. 涉外稅捐。
9. 其他有關賦稅事項。

## Functions

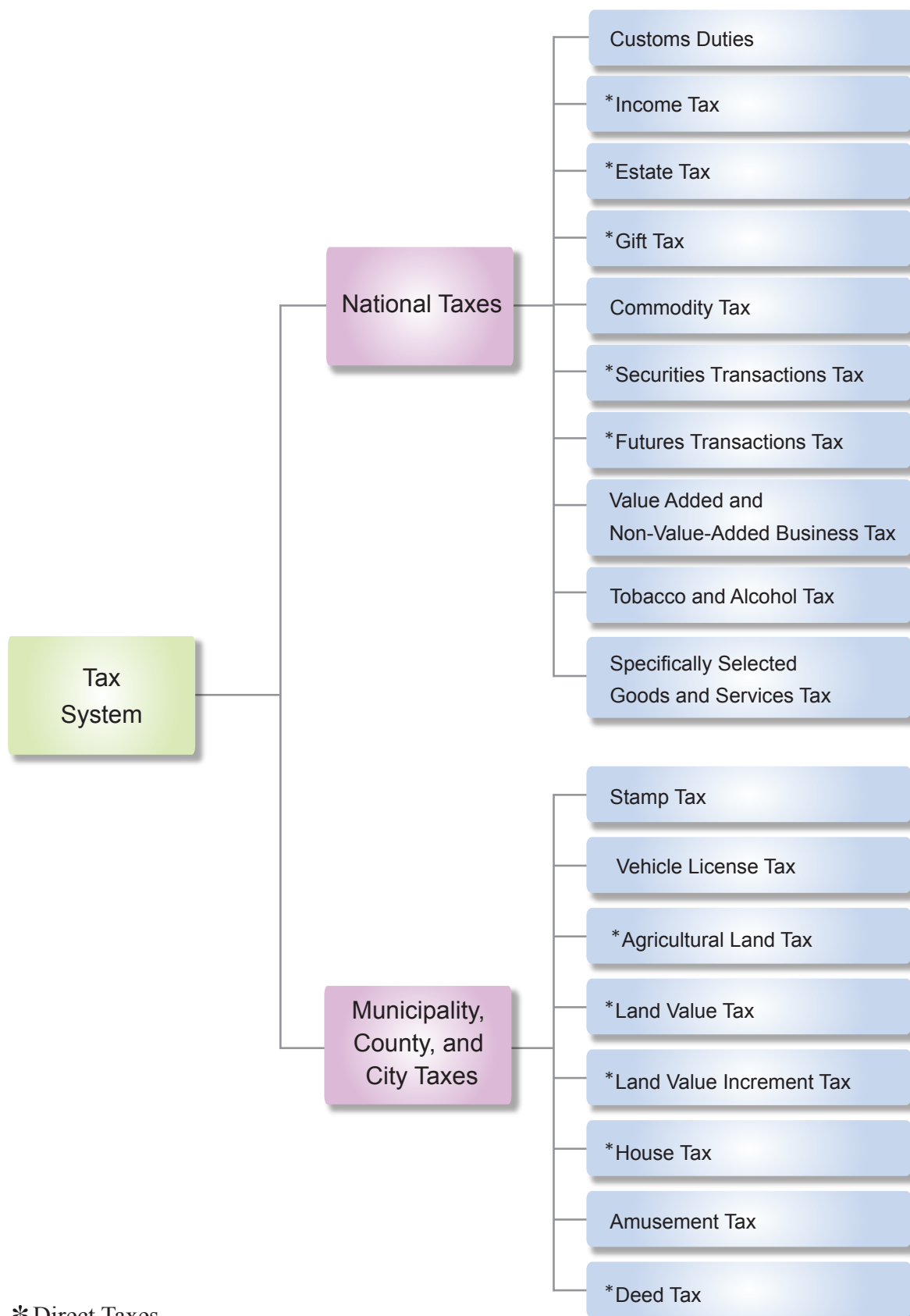
1. To enact, revise, and interpret the Acts for Income Tax, Business Tax, Securities Transactions Tax, Futures Transactions Tax, Stamp Tax, Commodity Tax, Tobacco and Alcohol Tax, Estate Tax, Gift Tax, Land Tax, House Tax, Vehicle License Tax, Deed Tax, Amusement Tax, Specifically Selected Goods and Services Tax and Tax Collection and also to design and provide solutions for the collection of these taxes.
2. To study and propose the amendment and interpretation of the Act Governing Local Tax Regulations and to review and deliberate the provisional tax, additional tax and special tax imposed by local governments.
3. To map out, direct, supervise, audit and provide solutions for national tax collection affairs.
4. To map out, inspect, audit and provide solutions for local tax collection affairs.
5. To control, supervise, and examine the audit activities of all levels of tax offices.
6. To draft laws, regulations and decrees of new tax items and also to design and provide solutions for tax collection affairs.
7. To examine tax exemption, tax relief, and tax refund policies.
8. To manage international tax affairs.
9. Other taxation affairs.











## 賦稅收入成長概況

### Growth of Tax Revenues

民國93年以來，各年賦稅收入大多呈逐年增加趨勢，惟98年遭受金融海嘯衝擊，賦稅收入驟降至1兆5,303億元，爾後隨景氣復甦，企業獲利增加，102年回升至1兆8,341億元，為歷年來最高，較101年增加374億元，成長2.1%。

Since CY 2004, tax revenues have shown an increasing trend. However, due to the impact of the global financial crisis in CY 2009, tax revenues went down to NT\$1,530.3 billion. With the recovery of the economy and an increase in corporate profits, tax revenues went up to NT\$1,834.1 billion in CY 2013, the highest increase in the past ten years, an increase of NT\$37.4 billion, with a percentage of 2.1%, compared with CY 2012.

單位：新臺幣拾億元

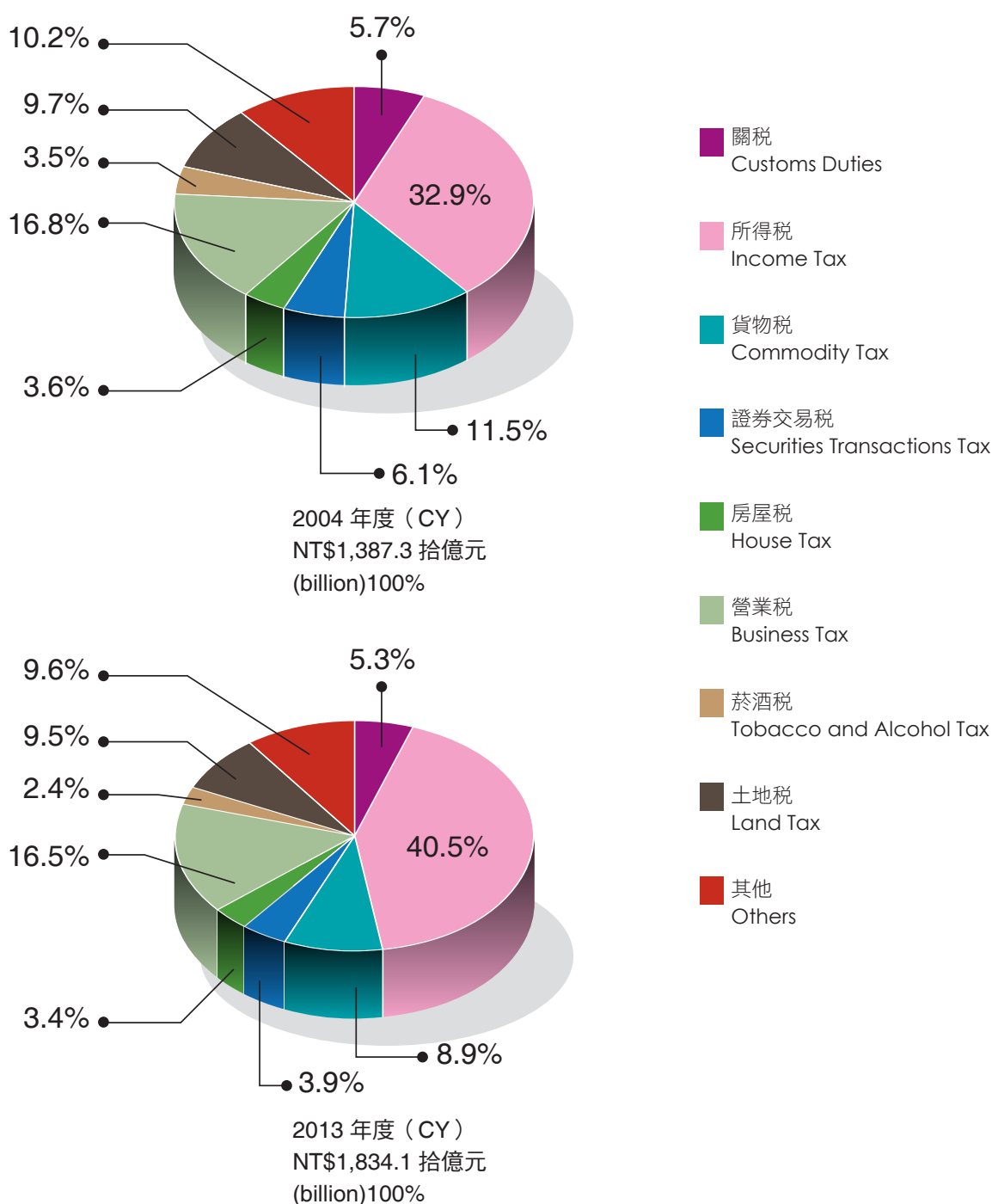
Unit: NT\$ billion

年度 CY	賦稅收入 Tax Revenues	定基指數 93年=100 Index Base CY 2004=100
2004	1,387.3	100
2005	1,567.4	113
2006	1,600.8	115
2007	1,733.9	125
2008	1,760.4	127
2009	1,530.3	110
2010	1,622.2	117
2011	1,764.6	127
2012	1,796.7	130
2013	1,834.1	132



民國102年賦稅收入以所得稅占40.5%最大，較93年增加7.6個百分點，其次為營業稅占16.5%，較93年減少0.3個百分點，貨物稅占8.9%，較93年減少2.6個百分點，關稅所占比重亦逐漸降低，顯示賦稅結構已有顯著變化。

In CY 2013, revenue from income tax increased by 7.6 percentage points to 40.5% of the tax revenues and comprised the largest share, while revenue from business tax decreased by 0.3 percentage points to 16.5%, and that from commodity tax decreased by 2.6 percentage points to 8.9%, compared with the corresponding figures of CY 2004. At the same time, the share of customs duties declined as well, indicating that there has been a notable change in the structure of our tax revenues.



## 主要賦稅收入成長趨勢

### Trends in the Growth of Major Taxes

民國102年景氣回溫，稅收增加，與101年比較，其中土地稅增加21%，營業稅增加7.5%，關稅增加2.2%，貨物稅增加1%；惟所得稅因101年企業獲利不佳之遞延影響，減少2.3%。

With the recovery of the economy in CY 2013, the total tax revenue increased. For tax revenues compared with the corresponding figures of CY 2012, there was a 21% increase in revenue from land tax, 7.5% from business tax, 2.2% from customs duties, and 1% from commodity tax, and there was also a 2.3% reduction in income tax due to the deferred impact of the decline in the profit margins of enterprises in CY 2012.

單位：新臺幣拾億元

Unit: NT\$ billion

年度 CY	所得稅 Income Tax	貨物稅 Commodity Tax	證券交易稅 Securities Transactions Tax	關稅 Customs Duties	營業稅 Business Tax	土地稅 Land Tax
2004	455.9	159.6	84.1	78.9	233.5	133.9
2005	625.8	168.4	68.2	82.4	237.5	135.4
2006	646.2	159.2	90.0	79.6	236.9	131.2
2007	730.2	149.0	128.9	81.9	246.1	133.7
2008	835.0	126.7	90.6	80.4	244.0	116.1
2009	641.0	127.9	106.0	68.8	223.5	112.4
2010	590.4	150.8	104.6	89.5	268.2	136.4
2011	710.2	164.9	94.0	96.3	283.9	142.0
2012	760.8	160.9	71.9	94.9	281.8	143.8
2013	743.3	162.5	71.4	97.0	303.0	174.1



近10年來，由於政府致力改進稅制結構，加強所得稅稽徵，各年直接稅占賦稅收入之比重呈上升趨勢，102年為59.5%，較93年提高3.7個百分點。

In the past ten years, due to government efforts in improving the tax structure and in strengthening the collection of income tax each year, revenue from direct taxes as a percentage of tax revenues has risen, and in CY 2013, revenue from direct taxes rose to 59.5% of total tax revenue, an increase of 3.7 percentage points compared with CY 2004.

單位 Unit : %

年度 CY	直接稅 Direct Tax	間接稅 Indirect Tax
2004	55.8	44.2
2005	59.3	40.7
2006	60.4	39.6
2007	63.1	36.9
2008	65.1	34.9
2009	62.4	37.6
2010	58.5	41.5
2011	59.4	40.6
2012	60.3	39.7
2013	59.5	40.5



## 國民稅負及賦稅收入占各級政府歲出淨額百分比

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

民國102年景氣回溫，稅收增加，惟歲出持續擴張，致賦稅收入占各級政府歲出淨額比率降為63.9%。另我國採行簡政輕稅措施，近年租稅負擔率(賦稅收入占GDP之比率)多維持在12%至14%之間。

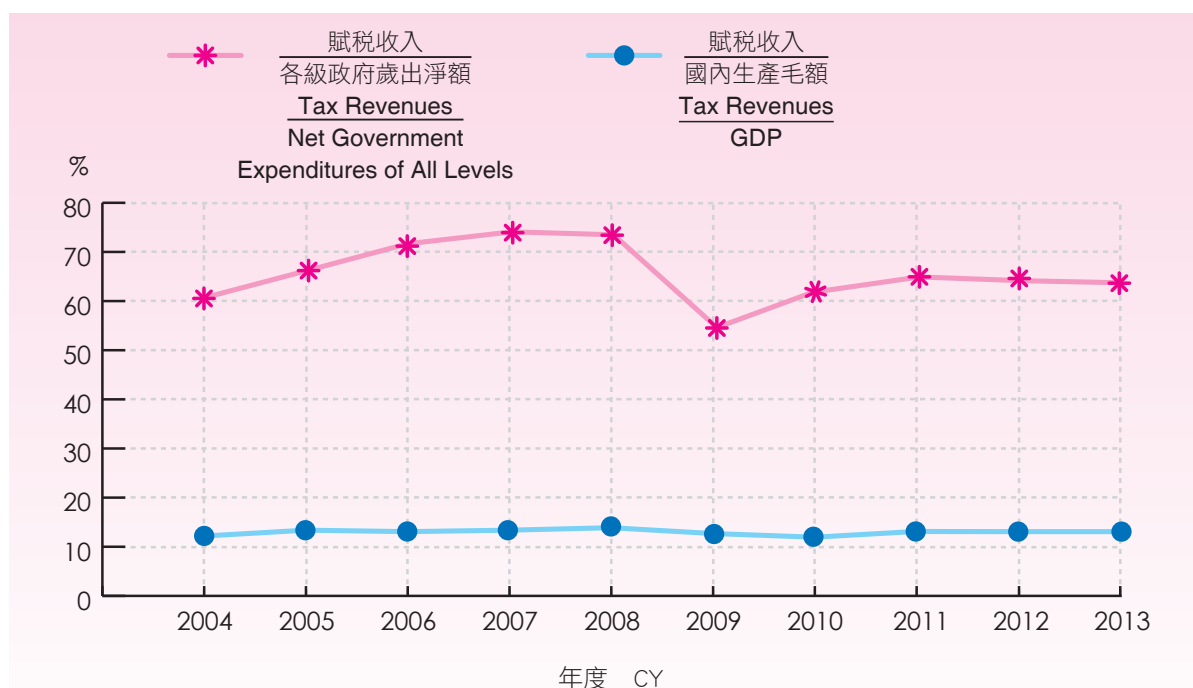
With the recovery of the economy in CY 2013, the total tax revenue increased, while the net government expenditures of all levels continued to increase, and the percentage of tax revenues to net government expenditures of all levels decreased to a level of 63.9%. The government adopts policies to simplify administration and decrease the tax burden, and thus tax burden is maintained at between 12% to 14%.

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
2004	60.3	12.2
2005	66.8	13.4
2006	70.3	13.1
2007	73.6	13.4
2008	73.0	13.9
2009	55.5	12.3
2010	61.0	12.0
2011	65.2	12.9
2012	64.7	12.8
2013	63.9	12.6

附註：本欄之賦稅收入不含金融保險營業稅及健康福利捐與特種貨物及勞務稅。

Note : In this column tax revenues ratio excludes the financial enterprises business tax, the health and welfare surcharge on tobacco, the specifically selected goods and the services tax.





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

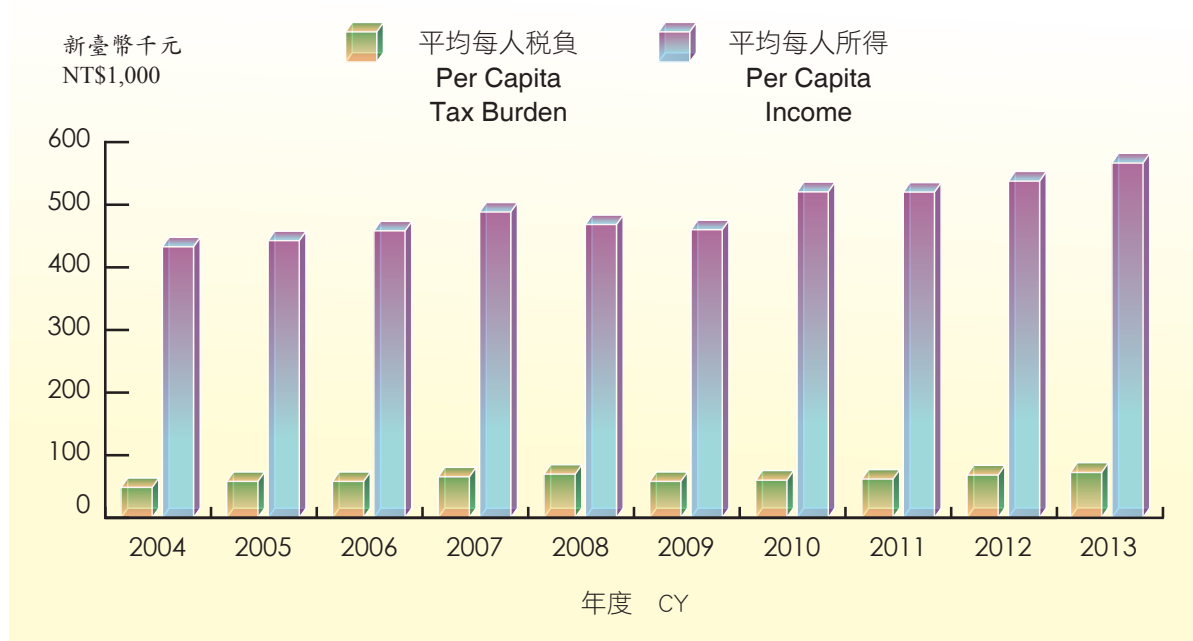
民國93年至97年，我國平均每人所得逐年增加，平均每人稅負亦呈增加，惟98年受金融海嘯影響，企業獲利減少，平均每人所得及平均每人稅負均較97年減少，爾後隨景氣復甦，企業獲利回升，平均每人所得及稅負亦呈增加，102年稅負占所得比率為14.4%，較101年減少0.2個百分點。

During CY 2004 to 2008, the per capita income and the tax burden increased gradually. However, due to the effects of the financial crisis in CY 2009, the profit margins of enterprises declined, as also did the per capita income and tax burden ratio, compared with CY 2008. Later on, with the recovery of the economy and the rise in the profit margins of enterprises, the per capita income and tax burden in CY 2013 also increased, with the tax burden ratio decreasing by 0.2 percentage points to 14.4%, compared with CY 2012.

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
2004	61,277	454,718	13.5
2005	68,978	463,778	14.9
2006	70,165	478,968	14.6
2007	75,709	498,912	15.2
2008	76,561	479,214	16.0
2009	66,332	471,254	14.1
2010	70,112	521,925	13.4
2011	76,126	524,925	14.5
2012	77,237	530,029	14.6
2013	78,569	546,501	14.4

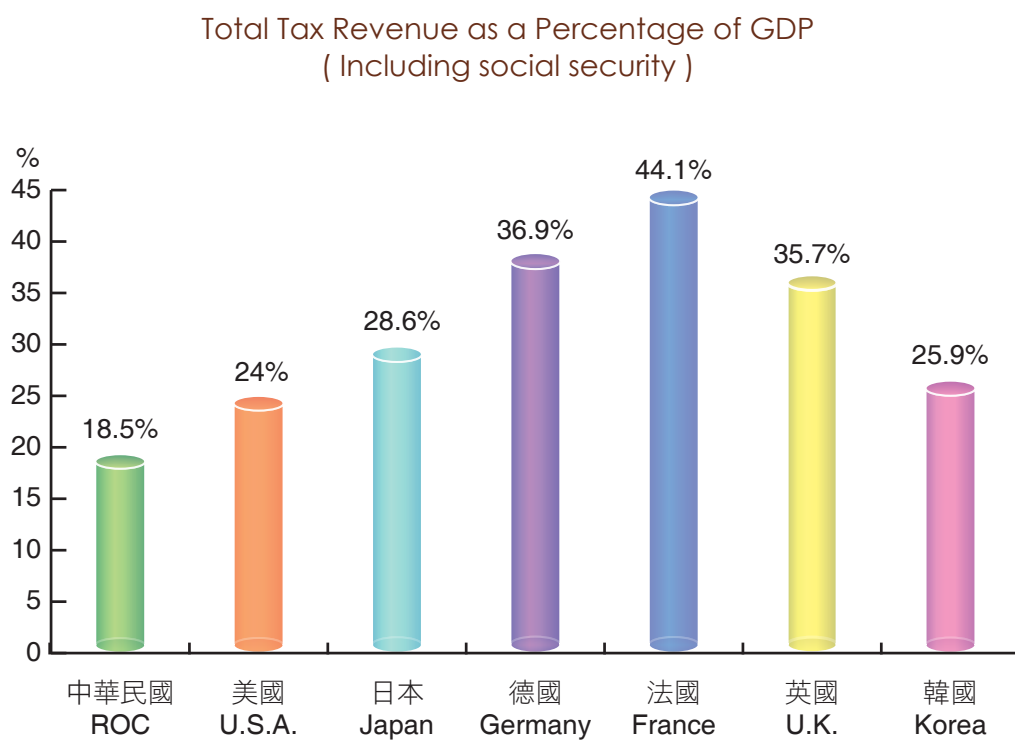
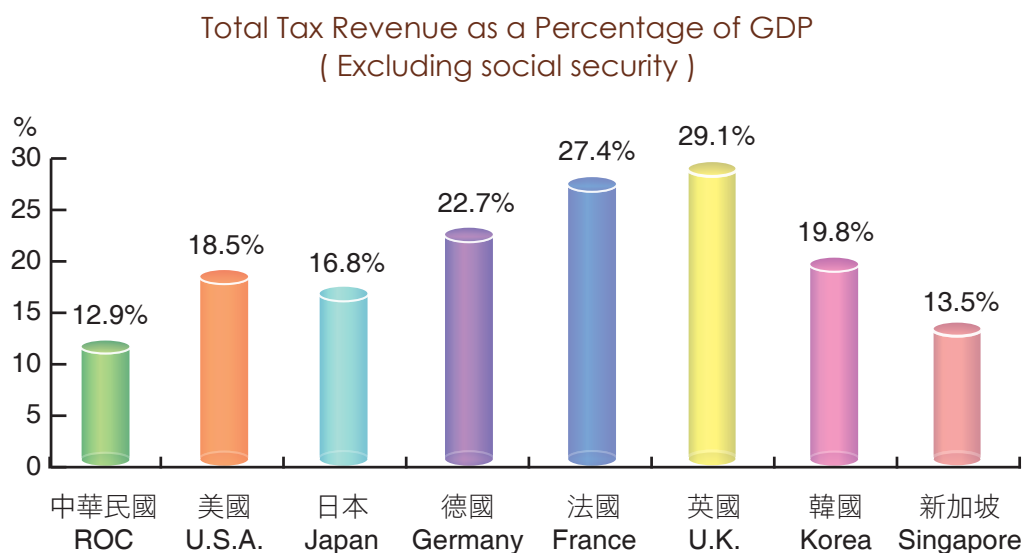


## 選樣國家租稅負擔比較

### Tax Burdens of Selected Countries

一國之租稅負擔通常依賦稅收入占國內生產毛額之比重衡量；以2011年為例，與選樣國家租稅負擔率相較，我國租稅負擔率屬偏低。

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2011, Taiwan had a relatively low tax burden compared with selected industrialized countries.



附註：我國為 2012 年資料。

Note : The ratio for ROC is for CY 2012.

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，茲將近年稅捐減免金額、外銷品沖退稅金額及占賦稅收入之比重圖示如下。

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.

單位：新臺幣億元

Unit : NT\$ 100 million

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
2004	533	33
2005	836	18
2006	1,197	17
2007	1,806	19
2008	1,514	22
2009	1,968	16
2010	1,926	21
2011	1,607	24
2012	1,122	23
2013	680	26

附註：自101年起稅捐減免金額含產業創新條例之稅捐減免。

Note : Since CY2012, the amounts of Taxes Reduced or Exempted are include Tax Reductions/Exemption due to 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
2004	3.8	0.2	4.0
2005	5.3	0.1	5.4
2006	7.5	0.1	7.6
2007	10.4	0.1	10.5
2008	8.6	0.1	8.7
2009	12.9	0.1	13.0
2010	11.9	0.1	12.0
2011	9.1	0.1	9.2
2012	6.2	0.1	6.3
2013	3.7	0.1	3.8

1. 102 年 5 月 29 日修正公布稅捐稽徵法第 12 條之 1、第 25 條之 1 及第 39 條，增訂租稅規避行為之定義、稅捐稽徵機關就租稅規避行為之認定負舉證責任、稅捐稽徵機關查明有租稅規避行為，得依各稅法規定予以調整及納稅義務人得在從事特定交易行為前，提供相關證明文件，向稅捐稽徵機關申請諮詢；刪除財政部得視實際需要核定免退限額規定；增訂依法提起訴願者，暫緩移送強制執行之條件。
2. 102 年 7 月 10 日修正公布所得稅法第 14 條之 2、第 88 條及第 89 條，修正證券交易所課稅制度。本次修正可維護租稅公平，提升經濟效率，應有助於恢復股市動能，增加整體稅收。
3. 為提升稅務行政效率並節能減紙，推動所得稅各式憑單免填發作業，修正所得稅法第 94 條之 1、第 102 條之 1 及第 126 條規定，符合一定情形且經稅捐稽徵機關納入結算申報期間提供所得資料查詢服務者，憑單填發單位得免填發憑單予納稅義務人。惟納稅義務人要求填發時，憑單填發單位仍應填發。經立法院 102 年 12 月 24 日三讀通過（本案於 103 年 1 月 8 日總統公布）。
4. 為活絡股市，促進我國期貨市場發展，自 102 年 4 月 1 日起至 104 年 12 月 31 日止，股價類期貨契約之期貨交易稅徵收率由 10 萬分之 4 調降為 10 萬分之 2。
5. 102 年 4 月 24 日與交通部會銜修正發布「外籍旅客購買特定貨物申請退還營業稅實施辦法」部分條文，外籍旅客向經國稅局核准辦理現場小額退稅之特定營業人購物申請辦理現場小額退稅者，出境免向海關申請查驗。
6. 102 年 6 月 10 日訂定發布「記帳及報稅代理業務人懲戒委員會與懲戒覆審委員會組織及審議規則」，明定記帳及報稅代理業務人懲戒委員會與懲戒覆審委員會之組織及委員之任期、懲戒及懲戒覆審案件審理程序、對於懲戒決議不服之救濟方式、懲戒及懲戒覆審決議之確定、公告及通知等。

7. 修正「統一發票給獎辦法」部分條文

- (1) 102 年 6 月 28 日修正發布「統一發票給獎辦法」部分條文，鼓勵消費者以載具索取電子發票替代列印紙本電子發票。
- (2) 102 年 12 月 6 日修正發布「統一發票給獎辦法」部分條文，配合電子發票採取紙本電子發票及電子發票證明聯併行機制，修正相關規定。

8. 配合證券交易所課稅制度之修正，102 年 8 月 16 日廢止「個人選定計算證券交易所額課稅方式作業辦法」、102 年 9 月 5 日修正發布「各類所得扣繳率標準」部分條文。

9. 102 年 8 月 26 日修正發布「所得稅法施行細則」部分條文，補充所得稅法有關個人證券交易所課徵綜合所得稅之技術性及細節性作業規範。

10. 102 年 8 月 26 日修正發布「個人證券交易所或損失查核辦法」，規範個人證券交易所適用核實課稅者，其成交价格、成本及費用認定方式等事項。

11. 修正發布「稅務違章案件減免處罰標準」第 11 條之 1 及第 16 條條文

- (1) 102 年 8 月 28 日修正發布「稅務違章案件減免處罰標準」第 11 條之 1 規定，放寬依特種貨物及勞務稅條例第 22 條第 1 項規定應處罰鍰案件減輕處罰規定之適用條件。
- (2) 102 年 11 月 25 日修正發布「稅務違章案件減免處罰標準」第 16 條規定，營業人開立統一發票應行記載事項記載錯誤符合一定條件者，均得免予處罰。

12. 102 年 11 月 25 日修正發布「遺產及贈與稅法施行細則」部分條文，提升便民服務效能及維護納稅義務人權益。

13. 102 年 10 月 14 日修正發布「記帳士法第三十五條規定之管理辦法」部分條文，明定記帳及報稅代理業務人受除名處分應撤銷或廢止其登錄執業證明書並註銷登錄；該業者名簿應載明加入公會名稱、曾否受

過懲戒；管轄國稅局網站應依規定格式公告該業者資料。

14. 102 年 12 月 31 日修正發布「統一發票使用辦法」部分條文，修正電子發票交付與取得之時限、義務及方式。
15. 修正發布「稅務違章案件裁罰金額或倍數參考表」
  - (1) 102 年 5 月 16 日修正發布「稅務違章案件裁罰金額或倍數參考表」所得稅法第 114 條規定部分，符合比例原則並疏減訟源。
  - (2) 102 年 7 月 3 日修正發布「稅務違章案件裁罰金額或倍數參考表」所得稅法第 114 條之 2 規定部分，使裁處罰鍰更具合理性並疏減訟源。
  - (3) 102 年 7 月 11 日修正發布「稅務違章案件裁罰金額或倍數參考表」特種貨物及勞務稅條例第 22 條規定部分，以符合比例原則及疏減訟源。
  - (4) 102 年 9 月 12 日修正發布「稅務違章案件裁罰金額或倍數參考表」加值型及非加值型營業稅法第 51 條規定部分，俾利稅捐稽徵機關審核得免辦營業登記之營業人未依規定繳納營業稅有一致之裁罰基準。
16. 102 年 6 月 6 日修正發布「稽徵機關辦理自行印製收銀機統一發票注意事項」第 4 點附件 2、附件 3，並自 102 年 11 月 1 日生效，便利民眾可於各地郵局兌領獎金，不再僅限於部分指定郵局。
17. 配合「外籍旅客購買特定貨物申請退還營業稅實施辦法」自 102 年 7 月 1 日施行，102 年 6 月 20 日修正發布「特定營業人辦理外籍旅客購物退稅應注意事項」。
18. 102 年 8 月 26 日修正發布「土地增值稅契稅印花稅電子申報作業要點」，提升便民服務效能，並自 103 年 1 月 1 日生效。
19. 為提升納稅服務品質，自 100 年起，提供綜合所得稅結算申報稅額試算服務。若納稅義務人確認試算內容或已依繳款書所載金額繳稅，即完成結算申報。102 年以稅額試算完成 101 年度綜合所得稅申報案件



約 188 萬件，占全國總申報戶約 3 成 2，納稅義務人滿意度超過 9 成。

20. 為積極督促稅捐稽徵機關加強查緝逃漏稅，102 年度賡續訂定「維護租稅公平重點工作計畫」，選定部分具有指標作用及逃漏情形較為嚴重之項目，列為年度重點查核項目，交付各稅捐稽徵機關加強查緝，102 年 1 至 12 月合計補徵稅額 380 億 4,054 餘萬元，估計罰鍰 32 億 946 餘萬元，總計 412 億 5,000 餘萬元。
21. 為簡化綜合所得稅結算申報之程序及調查，自 99 年起提供個人納稅義務人結算申報所需之扣除額資料（如捐贈、保險費、醫藥及生育費、災害損失、購屋借款利息、身心障礙特別扣除及教育學費特別扣除等）。102 年度使用上開措施之納稅義務人約 356 萬戶。
22. 為鼓勵民眾維持購物消費索取統一發票之良好習慣，以控制稅源，增裕稅收，規劃 103 年 1-2 月期起每期開出特別獎及特獎 1 組，頭獎至六獎 3 組，另增開六獎 2 組及 3 千組無實體電子發票專屬獎。各期統一發票中獎號碼開出後，可藉由宣傳行銷方式，提醒民眾購物消費索取統一發票並記得按時兌獎。

1. The amendment of Articles 12-1, 25-1 and 39 of the Tax Collection Act was promulgated on 29<sup>th</sup> May, 2013, under which certain new provisions were added to include a definition of tax avoidance and that the tax collection authority shall bear the burden of proof in ascertaining the tax avoidance. Where the tax avoidance is identified, the tax collection authority, in accordance with the tax laws, shall make adjustment of the calculation, and that where a taxpayer may, before engaging in a specific transaction, provides relevant documents to the tax collection authority for consultation. The provision that the MOF may, based on actual needs, report to the Executive Yuan for approval for non-refund below a certain amount was deleted, and a new provision was added that the collection authority-in-charge may suspend referring the case of a taxpayer for compulsory execution under certain conditions if the taxpayer has filed an administrative appeal.
2. The amendments to Articles 14-2, 88 and 89 of the Income Tax Act were promulgated on 10<sup>th</sup> July, 2013 to revise the taxation of income derived from securities transactions. This revision will improve tax equality and enhance economic efficiency. It is expected to be positive for stock market movements, and to be helpful for the enlargement of the national gross tax revenue.
3. In order to enhance administrative efficiency and reduce the consumption of paper, the amendments to Articles 94-1, 102-1, and 126 of the Income Tax Act were passed by the Legislative Yuan in the Third Reading on 24<sup>th</sup> December, 2013 (promulgated on 8<sup>th</sup> January 2014) to the effect that the paperless issuance of various withholding and non-withholding tax statements for income tax shall be put into practice. According to the aforesaid amendments, organizations that issue tax statements do not need to issue paper tax statements to taxpayers who are qualified under certain requirements and whose withholding and non-withholding income information has been included in the income information inquiry service by the tax authorities within the period of time for filing income tax returns. Further, such organizations shall still issue paper withholding and non-withholding tax statements upon request by the taxpayer.
4. In order to boost the stock market and stimulate the futures market, the applicable rate for the tax on stock-index futures transactions shall be reduced by 50% from 0.004% to 0.002% for the duration of the period from 1<sup>st</sup> April, 2013 to 31<sup>st</sup> December, 2015.
5. The amendments to “The Regulations Regarding the Claiming of VAT Refunds by Foreign Passengers Purchasing Goods Eligible for VAT Refund” were promulgated in coordination with the Ministry of Transportation and Communications on 24<sup>th</sup> April, 2013 to the effect that foreign passengers purchasing goods and claiming on-site small-amount VAT refunds at authorized TRS-labeled stores do not need to apply for inspection by the Customs when departing .
6. “The Rules of the Organization and Operation of the Disciplinary Committee and the Dis-

ciplinary Re-Examination Committee for Bookkeeper and Tax Return Filing Agents” were promulgated on 10<sup>th</sup> June, 2013. The rules stipulate the organization and the terms of service of the members of the disciplinary committee and of the disciplinary re-examination committee for bookkeeper and tax return filing agents, the procedures of disciplinary and of disciplinary re-examination cases, legal remedy, the final resolution on disciplinary and disciplinary re-examination adopted by the said disciplinary committee and by the disciplinary re-examination committee, and the processes of publication and notification.

7. The amendments to “The Uniform Invoice Award Regulations”

(1) The amendments to “The Uniform Invoice Award Regulations” were promulgated on 28<sup>th</sup> June, 2013 to the effect that consumers shall be encouraged to obtain electronic uniform invoices using carriers instead of receiving printed paper so as to promote the benefit from the reduction in the production of carbon dioxide.

(2) In line with the parallel system of utilizing printed paper and certification copies of electronic uniform invoices, amendments to “The Uniform Invoice Award Regulations” were promulgated on 6<sup>th</sup> December, 2013 to protect the rights of purchasers in receiving the winning prizes.

8. In line with the revision of the securities transaction income tax system, “The Regulations Governing the Selection of the Method of Taxation for the Income of Individuals from Securities Transactions” was abolished on 16<sup>th</sup> August, 2013 and “The Standards of the Withholding Rates for Various Incomes” were promulgated on 5<sup>th</sup> September, 2013 for both tax collectors and taxpayers to follow.

9. The amendments of “The Enforcement Rules of the Income Tax Act” were promulgated on 26<sup>th</sup> August, 2013. The amendments are supplementary regulations regarding the technical and detailed administration of the individual income tax levied on the income of an individual derived from securities transactions as stipulated in the Income Tax Act.

10. The amendments of “The Regulations the Governing Assessment of the Income or Losses of an Individual Arising from Securities Transactions” were promulgated on 26<sup>th</sup> August, 2013. These regulations stipulate the recognition of the price, costs, and expenses of securities transactions of individuals who are obliged to be taxed under the “filing and paying tax on real income” system.

11. The amendment to Articles 11-1 and 16 of “The Standard for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs”

(1) The amendment to Article 11-1 of “The Standard for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs” was promulgated on 28<sup>th</sup> August, 2013 regarding the penalties imposed in cases pursuant to Article 22, Paragraph 1 of the Specifically Selected Goods and Services Tax Act to deregulate the applicable conditions for the exemption of penalties.

(2) The amendment to Article 16 of “The Standard for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs” was promulgated on 25<sup>th</sup> November, 2013 to stipulate that

where a business entity issues a uniform invoice, but records the wrong information on it, such action may be excluded from penalty if it conforms to certain conditions.

12. The amendments of “The Rules for the Enforcement of the Estate and Gift Tax Act” were promulgated on 25<sup>th</sup> November, 2013 to enhance the performance of public service and maintain the rights of taxpayers.
13. The amendments to “The Regulations Governing Article 35 of the Certified Public Bookkeepers Act” were promulgated on 14<sup>th</sup> October, 2013. The regulations stipulated the procedures for the revocation of the certificate of registration of a bookkeeper and tax return filing agent where such person has been excluded from the list of bookkeeper and tax return filing agents, with the said list stating the name of the bookkeeper and tax return filing agent association of he or she has been a member, the record(s) of the disciplinary measures taken against such person and that the publication of the said list under the regulations on the website of the governing National Taxation Bureau.
14. The amendments to “The Regulations Governing the Use of Uniform Invoices” were promulgated on 31<sup>st</sup> December, 2013 with modifications of the time limit, obligations and methods for transmitting and obtaining electronic uniform invoices.
15. The amendments of “The Reference Table for Fine and Multiples of Punishments”
  - (1) The amendments of “The Reference Table for Fine and Multiples of Punishments” with regard to Article 114 of the Income Tax Act were promulgated on 16<sup>th</sup> May, 2013, respectively, to conform to the principle of proportionality so that the number of litigation cases may be reduced.
  - (2) The amendments of “The Reference Table for Fines and Multiples of Punishments” with regard to Article 114-2 of the Income Tax Act were promulgated on 3<sup>th</sup> July, 2013 to make penalties more reasonable and so that the number of litigation cases may be reduced.
  - (3) The amendment of “The Reference Table for Fines and Multiples of Punishments” under Article 22 of the Specifically Selected Goods and Services Tax Act was promulgated on 11<sup>st</sup> July, 2013 to conform to the principle of proportionality so that the number of litigation cases may be reduced.
  - (4) The amendment of “The Reference Table for Fines and Multiples of Punishments” under Article 51 of the Value-Added and Non-Value-Added Business Tax Act was promulgated on 12<sup>nd</sup> September, 2013 to ensure that the competent tax authorities follow the same criterion for the imposition of punishment in the audit of cases where a business entity is not required to apply for business registration, but fails to pay the business tax in accordance with the related regulations.
16. The amendments to Attachments 2 and 3 of Point 4 of “The Directions for Competent Authorities in the Supervision of the Printing of Cash Register Uniform Invoices by Business Entities” were promulgated on 6<sup>th</sup> June, 2013 and become effective on 1<sup>st</sup> November, 2013 to the effect that people can claim their awards at every post office, instead of just being limited to appointed post offices.

17. In line with the amendments of “The Regulations Regarding the Claiming of VAT Refunds by Foreign Passengers Purchasing Goods Eligible for VAT Refund” which become effective on 1<sup>st</sup> July, 2013, the amendments to “The Guidelines for Authorized Stores Processing Value-Added Tax Refunds for Eligible Goods Purchased by Foreign Passengers” were promulgated on 20<sup>th</sup> June, 2013 to make.
18. The amendments of “The Guidelines for Electronic-Filing of Land Value Increment Tax, Deed Tax, and Stamp Tax Returns” were promulgated on 26<sup>th</sup> August, 2013 and shall become effective on 1<sup>st</sup> January, 2014 to enhance the performance of public service.
19. In order to improve the quality of tax service, the pre-calculation service for individual consolidated income tax was put into practice in 2011 for the first time. If taxpayers confirm the calculation or pay tax as stated on the tax bills, they are deemed to have completed their income tax return filing. The number of taxpayers who utilized the measure to complete their income tax returns for 2012 was 1.88 million in 2013, with a ratio to total taxpayers of about 32%, and a satisfaction ratio of over 90%.
20. The MOF urged the tax collection authorities to be active in enhancing the assessment of tax evasion, and selected certain representative items of indicative function and established “The Plan for the Assessment of the Enhancement of the Assessment of Tax Evasion and Maintenance of Tax Equity of the Year 2013” for implementation by all relevant tax authorities. It is estimated that an amount of tax to the value of NT\$38,040 million was gained and penalty fines to the value of NT\$3,209 million were imposed, amounting to a total of NT\$41,250 million for the period from January to December, 2013.
21. The MOF is pro-active in providing the individual taxpayer with his or her information on deductions (such as for donations, insurance premiums, medical and childbirth expenses, disaster losses, mortgage interest, special deductions for the mentally or physically disabled, and tuition, etc.) which may be used for filing the income tax return to simplify the procedures in filing tax returns and investigation. This measure was put into practice in 2010. The number of taxpayers who utilized the measure in 2013 was 3.56 million.
22. In order to encourage the willingness of consumers to ask for receipts when purchasing goods and to further urge manufacturers to issue uniform invoices and pay tax honestly, from the January-February issuance of 2014 and the following issuances thereafter, one set of the special prize and of the grand prize, three sets of the first prize to the sixth prize, two sets of additional sixth prizes and three thousand sets exclusive to non-physical electronic invoices will be picked for each drawing. Each time when the winning numbers are drawn, through these promotion activities consumers will be reminded to ask for uniform-invoice receipts when they purchase the goods and also to claim the prize on time.



# USTOMS



CUSTOMS

# 關 務



# 關 務

## *CUSTOMS*

### 沿革

關務署成立於清朝咸豐 4 年（1854 年），原名「海關總稅務司署」，民國成立以後，其組織制度一直沿襲下來，直到民國 80 年 2 月 1 日修正公布「財政部關稅總局組織條例」，正式改名為「財政部關稅總局」，並於 102 年 1 月 1 日配合行政院組織調整，與財政部關政司整併成立財政部關務署。

### History

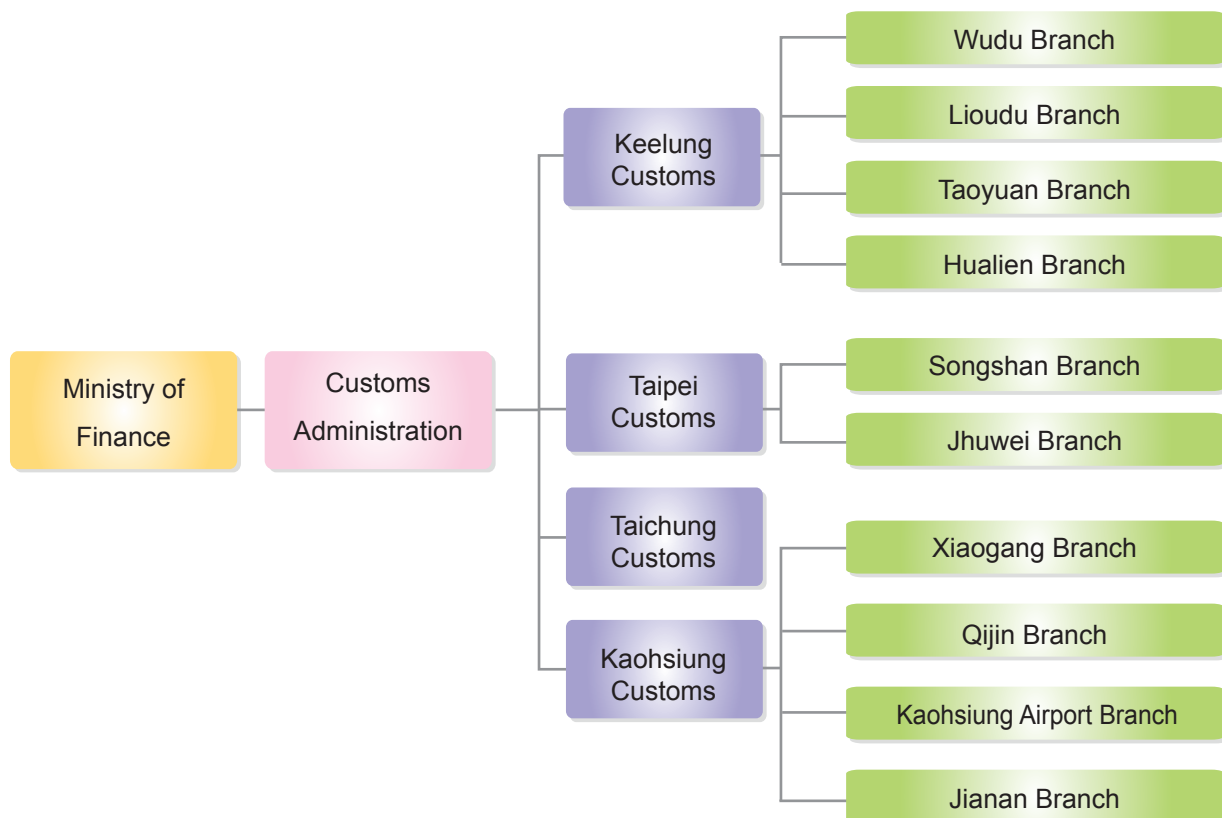
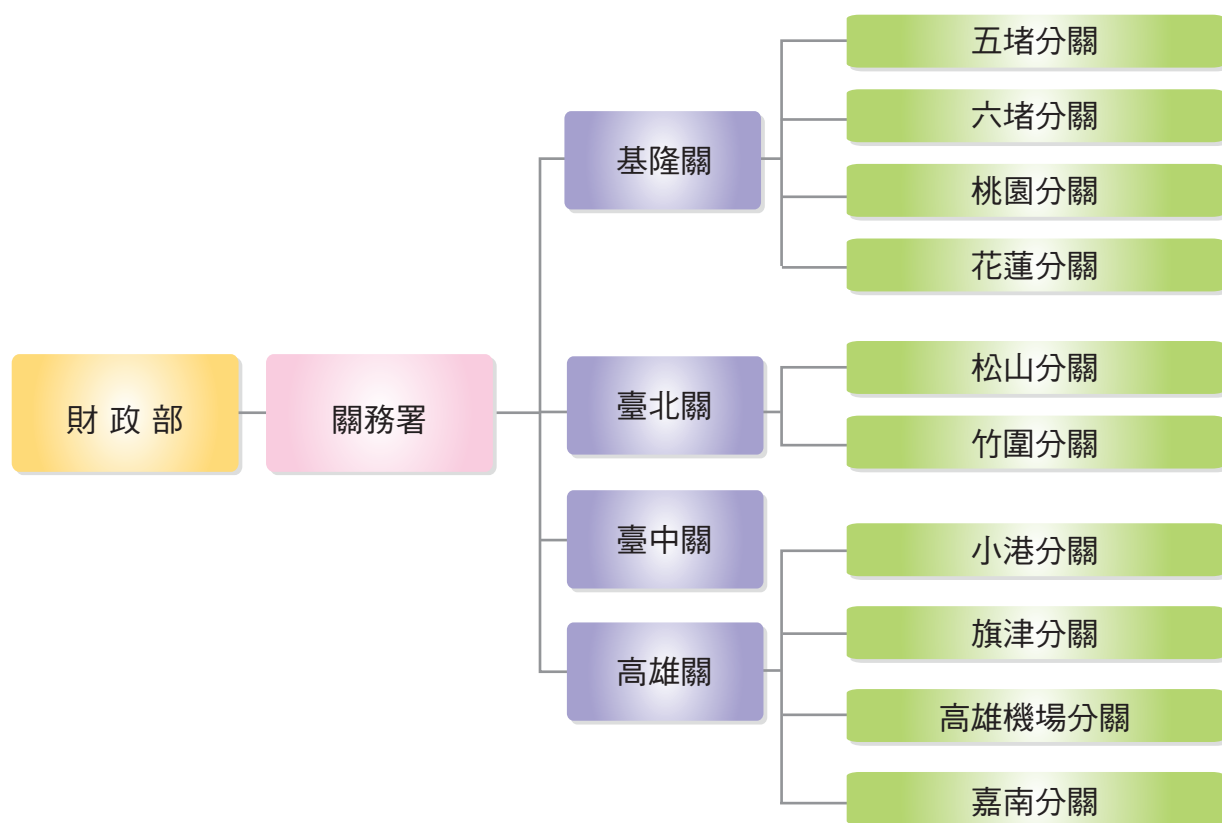
The Customs Administration, MOF (named Inspectorate General of Customs before 3<sup>rd</sup> February, 1991) was established in 1854. In 1911, the ROC was established, and this organization was maintained in place. When the Customs Organizational Statute was promulgated in February, 1991, the organization assumed a new name – Directorate-General of Customs (DGOC), Ministry of Finance. The DGOC was consolidated with the Department of Customs Administration, an internal unit within the MOF, and renamed the Customs Administration on the reorganization of the Executive Yuan of organizations under the Executive Yuan on 1<sup>st</sup> January, 2013.

### 主要工作

1. 釐定關稅政策，規劃關稅制度。
2. 擬定進口稅率、商品分類及關稅估價規範。
3. 制定關務及緝私法規。
4. 督導通關行政及關稅徵收。
5. 辦理關務涉外事務。

### Functions

1. To develop customs policy and tariff systems.
2. To set and review import tariff rates, classification of products, and customs valuation.
3. To enact customs laws and anti-smuggling regulations.
4. To supervise the administration of customs affairs and the collection of customs duty.
5. To handle international customs affairs.



近 10 年來，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之資料如下：

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

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 (與基期比較 % 2004=100)	出口 Exports (與基期比較 % 2004=100)	緝獲案件 Seized Cases (與基期比較 % 2004=100)	價值 Value 單位：千元 Unit : NT\$1,000 (與基期比較 % 2004=100)	案件 Cases (與基期比較 % 2004=100)	價值 Value 單位：千元 Unit : NT\$1,000 (與基期比較 % 2004=100)
2004	8,240	9,225	6,114	803,341	100,250	3,238,024
	100	100	100	100	100	100
2005	9,134	9,643	7,084	618,635	57,107	1,696,930
	111	105	116	77	57	52
2006	9,723	9,521	6,474	514,198	50,680	1,658,249
	118	103	106	64	51	51
2007	10,729	9,382	8,489	640,344	46,475	1,837,856
	130	102	139	80	46	57
2008	10,979	9,080	10,778	512,391	52,081	2,084,728
	133	98	176	64	52	64
2009	11,290	9,067	7,792	242,286	45,693	1,522,674
	137	98	127	30	46	47
2010	13,583	10,270	7,357	187,330	62,166	1,970,077
	165	111	120	23	62	61
2011	14,377	10,264	6,374	145,426	66,528	2,297,935
	174	111	104	18	66	71
2012	15,865	10,569	6,868	256,575	74,027	2,220,182
	193	115	112	32	74	69
2013	17,967	10,948	6,149	366,604	102,070	2,586,959
	218	119	101	46	102	80

附註：報單份數包含小三通、快遞報單及快遞簡易申報單等。

Note : The figures of the declarations of the shipments imported/exported between Taiwan and China via the “Mini-Three-Links” initiative, express consignments and simplified express consignments are all included.

## 關稅收入與中央政府歲入之比較

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

由於政府持續調降關稅稅率，最近 10 年我國關稅收入占中央政府歲入之比率已由 5.77% 降低至 5.61%。

As the government continued to decrease tariff rates, the percentage of customs duty as a part of central government revenue decreased from 5.77% to 5.61% over the last decade.

單位：新臺幣千元

Unit : NT\$ 1,000

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
2004	78,884,589	1,368,162,403	5.77 %
2005	82,373,668	1,464,506,162	5.62 %
2006	79,566,925	1,546,372,421	5.15 %
2007	81,859,070	1,635,461,617	5.01 %
2008	80,425,705	1,640,883,738	4.90 %
2009	68,827,432	1,553,710,373	4.43 %
2010	89,484,228	1,497,369,980	5.98 %
2011	96,322,743	1,671,309,223	5.76 %
2012	94,918,150	1,668,334,399	5.69%
2013	97,008,695	1,730,370,330	5.61%

附註：中央政府歲入資料，101年(含)以前為決算審定數；102年為決算數。

Note : For central government revenue prior to 2012, the figures are final audit accounts; commencing from 2013, the figures are final accounts.

## 1.降低關稅稅率

為促進工業快速成長與調節國內物資供需，自民國 60 年起多次檢討修正海關進口稅則以減免工業原料關稅，並對民生大宗物資等貨品機動調降關稅。上項措施對穩定國內物價、促進經濟發展及強化對外競爭力各方面均有相當成效。

### Reduction in Tariff Rates

To accelerate industrial development and accommodate domestic supply and demand, the government has reduced or exempted tariffs on industrial raw materials and temporarily reduced tariffs on staple goods and daily necessities a number of times since 1971. The use of these measures has greatly contributed to the stability of domestic prices, economic development, and industrial competitiveness.

關稅進口稅率修正項數  
Amendments to Import Tariff Rates

年度 CY	減稅 No. of Items Reduced	免稅 No. of Items Exempted	修正 No. of Items Amended
2004	—	—	—
2005	—	—	7
2006	—	—	8,848
2007	—	—	8,846
2008	3	5	8,730
2009	—	—	2,520
2010	13	4	360
2011	—	—	—
2012	1	1	16
2013	—	—	8,928

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

年度 CY	次數 No. of Adjustments	項目 No. of Items
2004	1	11
2005	1	11
2006	1	2
2007	1	7
2008	4	17
2009	7	40
2010	5	42
2011	5	16
2012	2	5
2013	—	—

## 2.減輕關稅稅負

近 10 年來由於關稅稅率逐年降低，平均名目稅率及平均實質稅率已分別由 93 年之 5.74% 及 1.40% 調整為 102 年之 5.88% 及 1.23%。

### Mitigation of the Customs Duty Burden

Due to the enforcement of tariff reduction programs in the past 10 years, the average nominal rate and the average effective rate of tariffs were adjusted from 5.74% and 1.40% in 2004 to 5.88% and 1.23% in 2013, respectively.



# 主要貿易國家進口值統計

## Import Value from Principal Trading Countries

單位：新臺幣百萬元

Unit : NT\$ million

年度 CY 國家 country	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
進口 Imports by Value	5,656,671	5,877,164	6,604,337	7,211,790	7,551,085	5,757,179	7,943,488	8,280,369	8,021,457	8,015,617
百分比 (%)	100	100	100	100	100	100	100	100	100	100
日本 Japan	1,465,607	1,480,735	1,507,898	1,511,187	1,462,657	1,196,195	1,642,261	1,535,887	1,411,017	1,282,021
	25.9	25.2	22.8	21.0	19.4	20.8	20.7	18.5	17.6	16.0
中國大陸 Mainland China	562,777	647,291	808,000	921,438	986,777	806,634	1,135,658	1,282,233	1,213,056	1,264,839
	9.9	11.0	12.2	12.8	13.1	14.0	14.3	15.5	15.1	15.8
美國 U.S.A.	730,006	680,473	738,598	872,001	826,574	599,299	802,015	757,812	700,092	748,161
	12.9	11.6	11.2	12.1	10.9	10.4	10.1	9.2	8.7	9.3
南韓 Korea	391,052	426,627	488,994	498,630	413,784	346,932	507,567	525,249	447,092	468,302
	6.9	7.3	7.4	6.9	5.5	6.0	6.4	6.3	5.6	5.8
沙烏地阿拉伯 Saudi Arabia	186,014	239,845	317,714	342,319	474,580	285,718	374,976	407,260	438,209	463,440
	3.3	4.1	4.8	4.7	6.3	5.0	4.7	4.9	5.5	5.8
新加坡 Singapore	145,233	159,929	166,286	157,611	151,379	158,525	241,710	233,879	240,567	253,736
	2.6	2.7	2.5	2.2	2.0	2.8	3.0	2.8	3.0	3.2
科威特 Kuwait	92,764	138,372	162,841	188,613	253,208	150,517	193,610	226,842	255,370	249,407
	1.6	2.4	2.5	2.6	3.4	2.6	2.4	2.7	3.2	3.1
德國 Germany	196,168	198,736	199,894	232,565	234,996	187,271	261,159	277,229	230,014	245,192
	3.5	3.4	3.0	3.2	3.1	3.3	3.3	3.3	2.9	3.1
馬來西亞 Malaysia	181,947	168,096	197,071	203,738	212,318	150,249	243,415	253,330	232,658	241,453
	3.2	2.9	3.0	2.8	2.8	2.6	3.1	3.1	2.9	3.0
澳大利亞 Australia	114,927	151,996	174,326	201,443	260,736	197,293	282,276	320,826	275,652	234,615
	2.0	2.6	2.6	2.8	3.5	3.4	3.6	3.9	3.4	2.9
印尼 Indonesia	138,017	146,317	169,615	189,910	229,259	171,407	190,057	218,660	217,358	212,231
	2.4	2.5	2.6	2.6	3.0	3.0	2.4	2.6	2.7	2.6
荷蘭 Netherlands	160,680	141,173	143,523	144,614	143,906	139,246	100,819	86,262	107,372	138,534
	2.8	2.4	2.2	2.0	1.9	2.4	1.3	1.0	1.3	1.7
阿拉伯聯合大公國 United Arab Emirates	44,413	54,532	101,418	114,353	144,357	81,745	111,421	126,034	137,410	136,281
	0.8	0.9	1.5	1.6	1.9	1.4	1.4	1.5	1.7	1.7
泰國 Thailand	93,420	93,030	108,088	118,897	102,339	88,640	121,033	129,027	109,623	111,424
	1.7	1.6	1.6	1.6	1.4	1.5	1.5	1.6	1.4	1.4
其他國家 Other Countries	1,153,646	1,150,012	1,320,071	1,514,471	1,654,215	1,197,508	1,735,511	1,899,839	2,005,967	1,965,981
	20.5	19.4	20.1	21.1	21.8	20.8	21.8	23.1	25.0	24.6

附註：進口與復進口併計為進口總值。

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

# 主要貿易國家出口值統計

## Export Value to Principal Trading Countries

單位：新臺幣百萬元  
Unit : NT\$ million

年度 CY 國家 country	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
出口 Exports by Value	6,097,236	6,374,494	7,279,319	8,087,934	8,010,376	6,708,884	8,656,831	9,041,591	8,899,963	9,042,805
百分比 (%)	100	100	100	100	100	100	100	100	100	100
中國大陸 Mainland China	1,215,342	1,402,952	1,683,581	2,045,937	2,090,508	1,785,808	2,425,799	2,461,993	2,384,895	2,421,282
	19.9	22.0	23.1	25.3	26.1	26.6	28.0	27.2	26.8	26.8
香港 Hong Kong	1,099,893	1,093,782	1,214,936	1,245,768	1,023,984	970,188	1,192,131	1,175,691	1,120,789	1,167,442
	18.0	17.2	16.7	15.4	12.8	14.5	13.8	13.0	12.6	12.9
美國 U.S.A.	961,344	934,500	1,051,415	1,051,861	967,282	776,702	991,920	1,066,117	974,725	964,336
	15.8	14.7	14.4	13.0	12.1	11.6	11.5	11.8	11.0	10.7
新加坡 Singapore	225,653	258,932	301,331	344,192	366,268	283,259	381,610	495,840	593,572	577,929
	3.7	4.1	4.1	4.3	4.6	4.2	4.4	5.5	6.7	6.4
日本 Japan	461,649	485,222	529,645	522,463	551,617	477,828	567,973	534,733	561,164	569,086
	7.6	7.6	7.3	6.5	6.9	7.1	6.6	5.9	6.3	6.3
南韓 Korea	188,326	188,850	232,407	255,481	272,568	240,554	336,728	363,046	349,951	357,605
	3.1	3.0	3.2	3.2	3.4	3.6	3.9	4.0	3.9	4.0
菲律賓 Philippines	135,038	138,897	145,704	161,375	149,931	145,886	188,604	204,653	262,166	289,256
	2.2	2.2	2.0	2.0	1.9	2.2	2.2	2.3	2.9	3.2
越南 Vietnam	115,352	131,650	158,143	224,831	248,797	197,486	237,451	264,624	249,192	264,314
	1.9	2.1	2.2	2.8	3.1	2.9	2.7	2.9	2.8	2.9
馬來西亞 Malaysia	141,040	137,382	160,597	176,748	172,611	133,524	187,491	202,159	193,798	242,303
	2.3	2.2	2.2	2.2	2.2	2.0	2.2	2.2	2.2	2.7
泰國 Thailand	110,939	122,678	148,680	170,551	153,823	126,004	166,764	179,880	194,090	187,632
	1.8	1.9	2.0	2.1	1.9	1.9	1.9	2.0	2.2	2.1
德國 Germany	153,972	143,419	162,613	169,661	180,031	154,680	205,167	201,351	166,882	166,527
	2.5	2.2	2.2	2.1	2.2	2.3	2.4	2.2	1.9	1.8
印尼 Indonesia	63,378	75,747	81,278	95,400	111,836	106,064	142,095	141,981	153,335	152,367
	1.0	1.2	1.1	1.2	1.4	1.6	1.6	1.6	1.7	1.7
荷蘭 Netherlands	160,680	141,173	143,523	144,614	143,906	139,246	165,552	134,429	130,352	131,539
	2.6	2.2	2.0	1.8	1.8	2.1	1.9	1.5	1.5	1.5
印度 India	36,165	50,717	47,810	76,863	93,966	83,561	114,203	129,706	100,029	101,349
	0.6	0.8	0.7	1.0	1.2	1.2	1.3	1.4	1.1	1.1
其他國家 Other Countries	1,028,465	1,068,593	1,217,656	1,402,189	1,483,248	1,088,094	1,353,343	1,485,388	1,465,023	1,449,838
	17.0	16.6	16.8	17.1	18.4	16.2	15.6	16.5	16.4	15.9

附註：出口與復出口併計為出口總值。

Note : Gross value of exports includes exports and re-exports.



## 1. 法規合理化

- (1)102 年 2 月 27 日修正發布「運輸工具進出口通關管理辦法」、「海關管理進出口貨棧辦法」、「海關管理保稅運貨工具辦法」、「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」，配合電子封條監控系統實施，訂定相關作業程序及規範事項。
- (2)102 年 3 月 28 日修正發布「保稅倉庫設立及管理辦法」、「物流中心貨物通關辦法」，強化海關對保稅倉庫及自用保稅倉庫之管理，控管保稅貨物之流向，預防保稅貨物於運送途中遭竊、掉包、走私或流入課稅區。
- (3)102 年 5 月 29 日修正公布「關稅法」，增訂進出口人通關時必須提出之資料，得經由海關建置之關港貿單一窗口辦理，以取得實施單一窗口之法據。
- (4)102 年 6 月 10 日修正發布「海關管理保稅工廠辦法」，推動保稅工廠全面實施帳冊電子化，強化海關管理保稅工廠，保障業者合法權益。
- (5)102 年 6 月 19 日修正公布「海關緝私條例」部分條文，修正小額走私之罰鍰下限，以符合比例原則，並擴大緝私案件減免罰規定之適用範圍，落實法規鬆綁，維護商民權益。
- (6)102 年 7 月 31 日修正發布「保稅貨物進出保稅倉庫押運加封作業要點」，放寬應押運貨物之規定，並增列安全認證優質企業進口之貨物得免押運，另進口貨物若以貨櫃運送且經海關核准者，得加封電子封條替代人工押運。
- (7)102 年 8 月 16 日修正發布「海關管理進出口貨棧辦法」，刪除退關時貨棧業者須核對「船名、航次或班機航次」之作業。
- (8)102 年 8 月 16 日訂定發布「關港貿單一窗口運作實施辦法」，因應單一窗口服務平臺實施上線，規範關港貿單一窗口之營運、管理、

收費基準、資料拆封、蒐集、處理、利用及其他相關實施事項。

- (9)102 年 8 月 16 日修正發布「進出口貨物預行報關處理準則」，配合出口預報貨物資訊及海空運通關流程再造，統一海運及空運出口貨物得向海關預行報關之時點，即貨物輸出人於出口貨物報關單證齊備，得於完成訂艙手續後，向海關預行報關。
- (10)102 年 8 月 16 日修正發布「貨物通關自動化實施辦法」，放寬文件審核 (C2) 及貨物查驗 (C3) 案件，海關如認無提供書面資料之必要，得免提供。
- (11)102 年 8 月 28 日修正發布「自由貿易港區貨物通關管理辦法」，簡化自由港區事業委託加工及檢測維修之關務作業，加速申請案件審核程序並減少業者成本。
- (12)102 年 11 月 26 日訂定發布「海關實施電子帳冊暨遠端稽核作業規定」，規範運用資訊科技建置電子帳冊，使示範區貨物移動之資訊流無縫串接，並利海關遠端稽核。
- (13)102 年 11 月 29 日訂定發布「海運快遞貨物通關辦法」，明定海運快遞貨物專區及海運快遞業者之定義，申請設立海運快遞貨物專區業者之條件，及規劃相關通關作業流程。
- (14)102 年 12 月 4 日修正發布「海運運輸業使用自備貨櫃封條應行注意事項」及「航空貨物集散站申請使用自備封條應行注意事項」，導入已廣為海運業界及先進國家海關採行之 ISO 17712 高保安封條 (High-security Seal) 國際標準，可更有效強化貨物運輸安全，與國際趨勢接軌。
- (15)102 年 12 月 18 日修正發布「海關緝私條例第 45 條之 1 情節輕微認定標準」，名稱並修正為「海關緝私案件減免處罰標準」，對於小額走私行為增訂減罰規定，並增訂報關業者不實記載減、免罰規定，以期允當。

## 2. 洽簽優質企業（AEO）相互承認協議

102 年 7 月 24 日及 12 月 10 日分別與新加坡、以色列簽署優質企業 (AEO) 相互承認協議書、相互承認行政指引，雙方 AEO 業者將共享便捷通關等優惠措施，進而提升國際競爭力，並促進我國與新加坡、以色列之經貿發展。

## 3. 修正海關進口稅則

配合世界關務組織通過採行國際商品統一分類制度（簡稱 HS）2012 年版及臺紐（紐西蘭）簽署經濟合作協定（簡稱 ANZTEC），擬具「海關進口稅則」部分稅則修正草案，報經立法院於 102 年 11 月 5 日完成立法程序，並奉 總統於 102 年 11 月 27 日公布，其中配合 HS2012 年版稅則修正部分，自 102 年 11 月 29 日起正式生效實施，至臺紐 ANZTEC 稅則修正部分，自 102 年 12 月 1 日正式生效實施。

## 4. 實施反傾銷措施

為維護公平貿易，並確保國內產業之合理營運環境，102 年度實施反傾銷措施成果如下：

- (1) 102 年對中國大陸產製進口之毛巾、鞋靴、過氧化苯甲醯、甲醛合次硫酸氫鈉、卜特蘭水泥及其熟料等 5 項產品課徵反傾銷稅，全年課徵反傾銷稅總計新臺幣 1 億 9,463 萬元。
- (2) 102 年 8 月 13 日公告對自中國大陸及韓國產製進口之不銹鋼冷軋鋼品，自 102 年 8 月 15 日起臨時課徵反傾銷稅。

## 5. 舉行臺歐盟關務合作視訊會議

102 年 7 月 10 日與歐盟代表舉行視訊會議，分別就雙方關切之議題交換意見，並建立聯絡窗口，對深化雙方未來之關務合作，甚有助益。

## 6. 加強國際關務合作

- (1) 依據海峽兩岸關務合作協議，深化與中國大陸海關之合作關係。

- (2) 積極參與 WTO 反傾銷及貿易規則談判會議，WCO 關稅估價技術、原產地技術委員會、京都公約管理委員會，以及 APEC 關務程序次級委員會等國際會議，掌握國際規範發展現勢，加強雙邊與多邊合作關係。

## 7. 洽簽雙邊關務合作協議

目前我國海關已和他國海關完成 30 個雙邊關務合作文件之簽署，包括 6 個關務互助協定、7 個關務合作協議、12 個關務合作備忘錄以及 5 個其他關務合作文件。

## 8. 舉辦海關嘉年華活動

102 年 11 月 8 日舉辦 2013 年海關關務聯誼活動，邀請我國前 40 大貿易夥伴國及與我國已簽訂自由貿易協定、關務合作協定、備忘錄或協議國家之駐臺大使或代表參加，不僅加深各國駐臺代表對我海關各項現代化措施之瞭解，並提升我國國際形象及有利未來推動與他國海關之關務合作。

## 9. 建置便捷經貿作業環境

- (1) 「貨物風控系統」於 102 年 4 月新增「出口空櫃准單線上申辦作業」功能，業者得線上向海關申請核發特別准單，大幅減省業者通關時間並降低人力成本。
- (2) 「關港貿單一窗口」於 102 年 8 月 19 日上線，提供跨機關便捷整合服務，實現「一處申辦，全程服務」之便捷目標。
- (3) 「預報貨物資訊出口系統」於 102 年 9 月上線，簡化海空運出口通關程序，完成出口通關系統整體再造，提升通關便捷效能。

## 1. Rationalization of Laws and Regulations

- (1) Operational regulations and guidelines including “The Regulations Governing the Management of Import/Export Clearance for Transportation Means,” “The Regulations Governing the Customs Management of Import and Export Warehouses,” “The Regulations Governing the Means of Bonded Transportation,” and “The Regulations Governing the Autonomous Management Implemented by Warehouses, Container Terminals, Bonded Warehouses, Logistics Centers and Other Businesses as Designed by Customs” were amended on 27<sup>th</sup> February, 2013 to be in line with the practice of the e-seal monitoring system.
- (2) “The Regulations Governing the Establishment and Management of Bonded Warehouses” and “The Regulations Governing Customs Clearance for Goods in Logistics Centers” were amended on 28<sup>th</sup> March, 2013, so as to enhance Customs supervision over bounded warehouses and self-provided bounded warehouses, and also to control the movement of bonded goods, and to prevent bonded goods from being stolen, swapped, smuggled, or sneaked into the taxed area.
- (3) The Customs Act was amended on 29<sup>th</sup> May, 2013 to supply the legal foundation of the operating CPT Single Window System. It is stipulated in the amended law that importers and exporters shall submit the necessary documents at the time of clearance through the said Single Window System established by Customs.
- (4) “The Regulations Governing Customs Bonded Factories” were amended on 10<sup>th</sup> June, 2013, to promote the comprehensive electronic accounting in bonded warehouses, so that the level of Customs management of bonded factories can be elevated and also that the legal rights of the businesses can be protected.
- (5) Certain articles related to the minimal fine for minor smuggling in the Customs Anti-Smuggling Act were amended and issued on 19<sup>th</sup> June, 2013 in order to meet the principle of proportionality and expand the applicable range of reduced and remitted penalty provisions. Amendments were made in line with the purpose of loosening the regulations and preserving the rights and interests of businesses and citizens.
- (6) “The Directions Governing the Escort and Sealing of Bonded Goods Entering or Exiting Bonded Warehouses” were modified on 31<sup>st</sup> July, 2013 to loosen control over escorted bonded goods. According to the amendment, bonded goods imported by Safety Authorized Economic Operators shall no longer need to be escorted. Further, import cargo packed in containers, and with the permission of Customs, can be affixed with electronic seals to replace physical escort.
- (7) “The Regulations Governing the Customs Management of Import and Export Warehouses” were amended on 16<sup>th</sup> August, 2013, whereby warehouse operators are no longer required to check the vessel name, voyage number or flight number of shut-out cargoes.
- (8) “The Regulations Governing the implementation of the Operation of the Customs-Port-Trade (CPT) Single Window” were promulgated on 16<sup>th</sup> August, 2013 in line with the establishment of the single window platform. Guidelines for the use of



single window services including the operation and management of the system, management, service fees, data unpacking, data collection, data processing, and the use of information are all set up in the Regulations.

- (9)“The Regulations Governing the Pre-Entry Customs Declaration of Import/Export Goods” were amended on 16<sup>th</sup> August, 2013 to align with the implementation of the advance cargo information system for export goods and the re-structuring of customs procedures for air/sea cargo. Through this amendment, the timing of the pre-entry customs declaration for export air/sea cargo is unified. In other words, exporters are allowed to make customs declaration right after booking the cargo space from the carriers and prior to entry, if the declaration documents are in order.
- (10)“The Regulations Governing the Implementation of Automated Cargo Clearance Procedures” were amended on 16<sup>th</sup> August, 2013. If Customs decides that no written documents are required for goods screened as C2 (document review) or C3 (document review & physical examination) clearance mode, it is unnecessary for the declarant to submit supplementary documents.
- (11)“The Regulations Governing Customs Clearance for Goods in Free Trade Zones” were promulgated on 28<sup>th</sup> August, 2013, whereby the customs procedures for outsourced processing were simplified, which will facilitate the procedures for the approval of applications and save the costs of free-trade-zone enterprises.
- (12)“The Directions Governing the Operation of Implementation of Electronic Account Books and Remote Auditing by Customs” were promulgated on 26<sup>th</sup> November, 2013. An electronic accounting system has been established with the use of information technology so that the flow of information on the movement of goods in Free Economic Pilot Zones can be connected seamlessly and remote auditing by Customs can also be conducted.
- (13)“The Regulations Governing Customs Clearance Procedures for Maritime Express Consignments” were promulgated on 29<sup>th</sup> November, 2013, where Maritime Express Handling Unit, Maritime Express Consignments, requirements to establish the Unit and the planning of clearance processes are clearly prescribed.
- (14)“The Directions Governing the Use of Self-Prepared Container Seals by Ocean Carriers” and “The Directions Governing the use of Self-Prepared Seals by Air Cargo” were promulgated on 4<sup>th</sup> December, 2013. The new “Standards for Use in the examination of the Self-prepared Container Seals Used by Ocean Carriers” and “Standards for Use in the Examination of the Self-Prepared Seals Used by Air Cargo Terminals” were implemented and the previous standards were revoked on the same day. The ISO 17712 High-Security Seal Standard, which has been widely adopted by sea cargo carriers and advanced government authorities, was implemented by Taiwan Customs so as to improve the safety of transported cargoes and align with the international trend.
- (15) “The Standards for the Handling of the Minor Breaches under the Article 45-1 of the Customs Anti-Smuggling Act” were revised and renamed as“ The Standards for the Handling of the Minor Breaches under the Customs Anti-Smuggling Act” on 18<sup>th</sup>

December, 2013. The penalties for petty smuggling or inaccurate declaration have been lessened so as to conform with the principle of proportionality.

## **2.AEO Mutual Recognition Arrangement**

Taiwan signed an arrangement for the mutual recognition of Authorized Economic Operators (AEO) with Singapore and with Israel on 24<sup>th</sup> July, 2013 and 10<sup>th</sup> December, 2013, respectively. The AEOs in Taiwan and their foreign counterparts will enjoy preferential treatment in Customs clearances; while, not only will global competitiveness be increased, but also the economy of each country will also grow strongly.

## **3.Revision of the Customs Import Tariff Schedule**

In order to accommodate the “Harmonized Description and Coding System”2012(HS2012) adopted by the World Customs Organization as well as the coming into effect of the Agreement between New Zealand and the Separate Customs Territory of TPKM on Economic Cooperation (ANZTEC) , amendment was made to the Customs Import Tariff Schedule. The bill for the amendment was passed by the Legislative Yuan on 5<sup>th</sup> November, 2013, and promulgated by the President on 27<sup>th</sup> November. The changes in the Customs Import Tariff Schedule related to HS2012 came into force on 29<sup>th</sup> November, 2013, and those related tariffs in the ANZTEC came into force on 1<sup>st</sup> December, 2013, respectively.

## **4.Implementation of anti-dumping measures**

To ensure a fair trade environment for domestic industries, the following anti-dumping measures were implemented in 2013:

- (1) A total amount of NT\$194,630,000 in anti-dumping duties was collected in 2013 on five products imported from China, including towel products, footwear, benzoyl peroxide (BPO) products, sodium formaldehyde sulfoxylate (SFS) and Type I and Type II of Portland Cement and of its Clinker.
- (2) The MOF issued a public notice on 13<sup>th</sup> August, 2013 that a provisional anti-dumping duty will be levied on SUS 300 series cold-rolled flat products of stainless steel originating from China and Korea from 15<sup>th</sup> August, 2013.

## **5.Holding of a Taiwan-EU Customs Cooperation Video Conference**

The Customs Administration held the 2<sup>nd</sup> Customs Cooperation Video Conference with the EU on 10<sup>th</sup> July, 2013. Views were exchanged on issues of mutual-concern and it was agreed to set up contact points on both sides for future communication. This conference was effective in strengthening the channels for communication between Taiwan and the EU on Customs Cooperation.

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



- (1) Our cooperation with China Customs has been strengthened with Cross-Strait Customs Cooperation Agreement as a bridge.
- (2) Taiwan Customs actively participated in international conferences, including the conferences of the WTO committees on Anti-Dumping Practices and on Trade Rules Negotiations, the conferences of the WCO Technical Committees on Customs Valuation and on Rules of Origin, the Kyoto Convention Management Committee, and the Meetings of the APEC Sub-Committee on Customs Procedures, to collect information on the latest developments in international rules and standards, and to enhance bilateral and multilateral cooperation at the same time.

## **7.Promotion of the signing of bilateral Customs cooperation arrangements**

The Customs Administration signed two bilateral Customs cooperation documents with foreign counterparts in 2013, including “The Taiwan-Singapore AEO Mutual Recognition Arrangement” and “The Taiwan-Israel Administrative Directive on Mutual Recognition of the AEO Program.” So far, a total of 30 bilateral Customs cooperation documents have been signed, including six Customs mutual assistance agreements, seven Customs cooperation arrangements, 12 memorandums of understanding on Customs cooperation, and five other Customs cooperation-related documents.

## **8.Holding of the 2013 Customs Carnival**

The Customs Administration held the 2013 Customs Carnival on 8<sup>th</sup> November, 2013. Ambassadors and representatives from our major trading partners or from countries that we have signed FTAs, Customs cooperation agreements, arrangements or MOUs with were invited to participate in the activity. The Customs Carnival is held with the aim of introducing innovative measures implement by Taiwan Customs and to display our professionalism so as to promote bilateral interactions with other Customs administrations in the future.

## **9.Facilitation of economic and trade operations**

- (1) “The Cargo Risk Management System” was opened for online application for export permits for empty containers in April, 2013, which effectively reduces the clearance time and operational costs for industries.
- (2) The Customs-Port-Trade (CPT) Single Window System was officially launched on 19<sup>th</sup> August, 2013 to provide cross-agencies services and fulfill the goal of “one submission, multiple services.”
- (3) The Advanced Cargo Information Export System was launched in September, 2013 to streamline sea and air cargo export clearance procedures, with the ultimate goal of re-structuring the export clearance system and enhancing the efficacy of clearance operations.

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NATIONAL PROPERTY

Property

國有財產

# 國有財產

## *NATIONAL PROPERTY*

### 沿革

民國34年抗日戰爭勝利，臺灣光復，政府接收日本公私機構、企業會社及日本人私有之各項財產。由於數量龐大，內容複雜，尤以不動產遍及全省各角落，分布零散，其接收、清理、管理及處理等工作極為繁重，雖先後有臺灣省日產處理委員會、臺灣省日產清理處、臺灣省公產管理處及臺灣土地銀行等機構主理其事，惟因冊籍浩繁，加以部分資料散失遺漏、殘缺不實，且缺乏完善之法令規章，以致管理上產生不少困難。

嗣因監察院決議認為國有財產由中央設置專責機構管理為宜，而政府亦為求建立永久性之國有財產管理制度，以促成現代化財政體系，乃成立國有財產局，承財政部之命，主管國有財產管理事務。國有財產局之設置，係接管前臺灣土地銀行公產代管部所有業務與人員、行政院軍用土地處理小組、臺灣省財政廳公產室及財政部國庫署部分業務與人員，於民國49年12月12日成立。

民國101年2月3日配合行政院組織調整制定公布「財政部國有財產署組織法」，並於101年2月6日配合行政院人事行政總處組織改設納入原「公務人員住宅及福利委員會」宿舍管理業務及隨同移撥之員額，並於102年1月1日新組織法施行時，再納入「內政部營建署城鄉發展分署」部分業務與人力。

### History

On the retrocession of Taiwan after the victory in the war of resistance against Japan in 1945, the government took over the Japanese public and private institutions, enterprise associations and private property in Taiwan. Owing to amount quantity as well as the complicated nature of the contents, especially the real-estate properties scattered throughout every corner of the province, its tasks of reception, cleaning, management and handling were a heavy workload. Although organizations such as the “Taiwan Province Japanese Property Disposal Committee”, the “Taiwan Province Japanese Property Liquidation Committee”, the “Taiwan

Province Public Property Management Office” and the “Land Bank of Taiwan Co., Ltd. were engaged in succession to handle the related matters, the management of these matters generated a great number of difficulties due to the voluminous number of books and certain missing, badly damaged, or unrealistic information as well as to the lack of well-established laws and regulations.

Subsequently, owing to the resolution of the Control Yuan which suggested that national property should be properly managed by a dedicated agency set up by the central government, as well as to the government’s intention to establish a permanent and comprehensive system for the management of state-owned assets in order to facilitate a modern financial system, the National Property Administration was then set up, under the jurisdiction of the MOF, to manage the affairs of state-owned properties, and the National Property Administration was established on 12<sup>th</sup> December, 1960 and took over all businesses and personnel of the Public Property Entrusted Department of the Land Bank of Taiwan, and part of the businesses and personnel of the Military Land Handling Unit, Executive Yuan, the Public Property Office of the Finance Department of Taiwan Province and National Treasury Administration of the MOF.

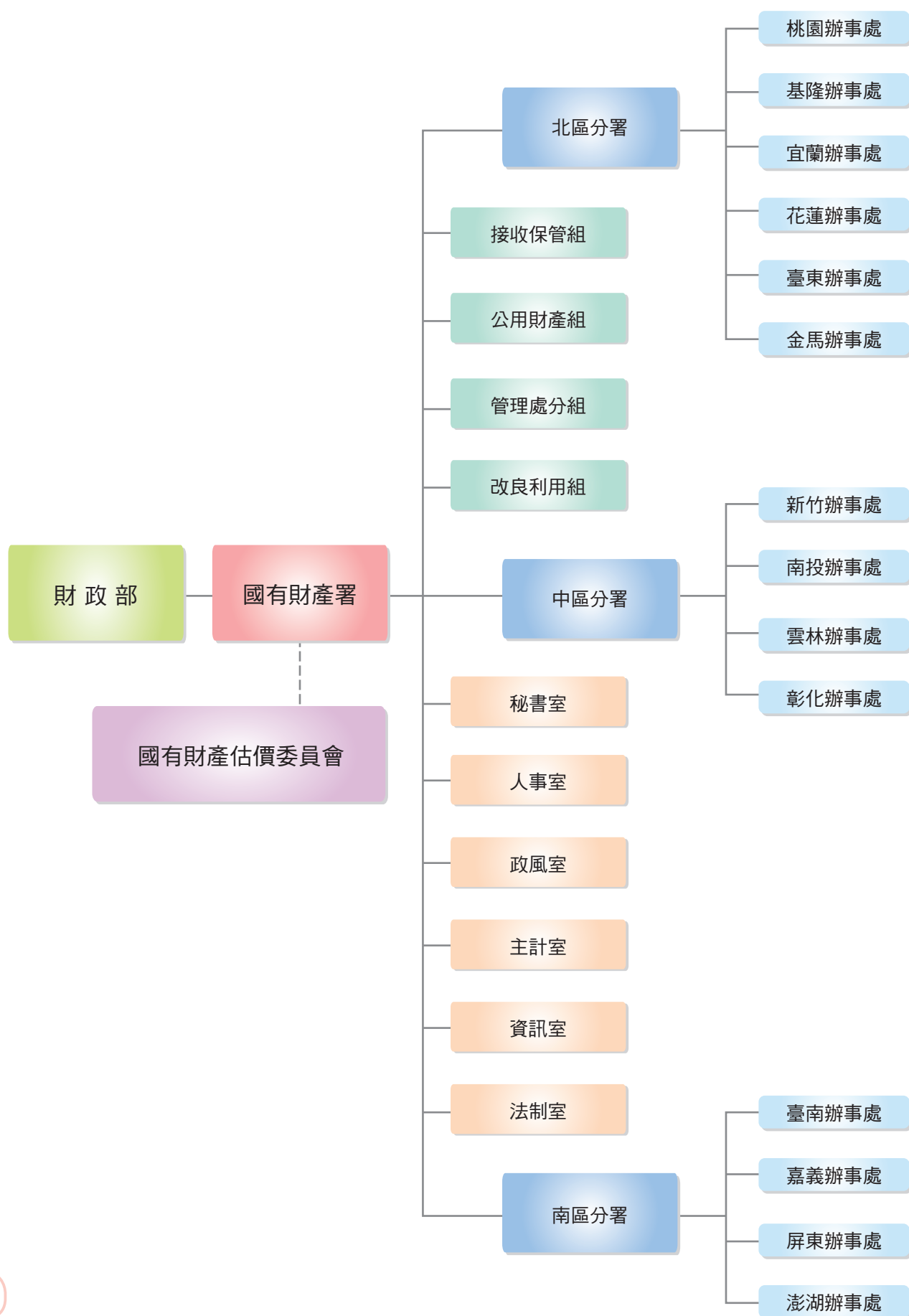
On 3<sup>rd</sup> February, 2012, in accordance with the reorganization of the Executive Yuan, the Organic Act of the National Property Agency was enacted and promulgated, and became effective on 1<sup>st</sup> January, 2013. In addition, in line with the reorganization of the Directorate-General of Personnel Administration, Executive Yuan, the Agency included the dormitory management business and the accompanying shift in personnel of the former Civil Service Housing and Welfare Committee on 6<sup>th</sup> February, 2012 and also included part of the business and personnel of the Urban and Rural Development Branch of the Construction and Planning Agency, Ministry of the Interior at the time of the implementation of the new Organization Act dated 1<sup>st</sup> January, 2013.

## 主要工作

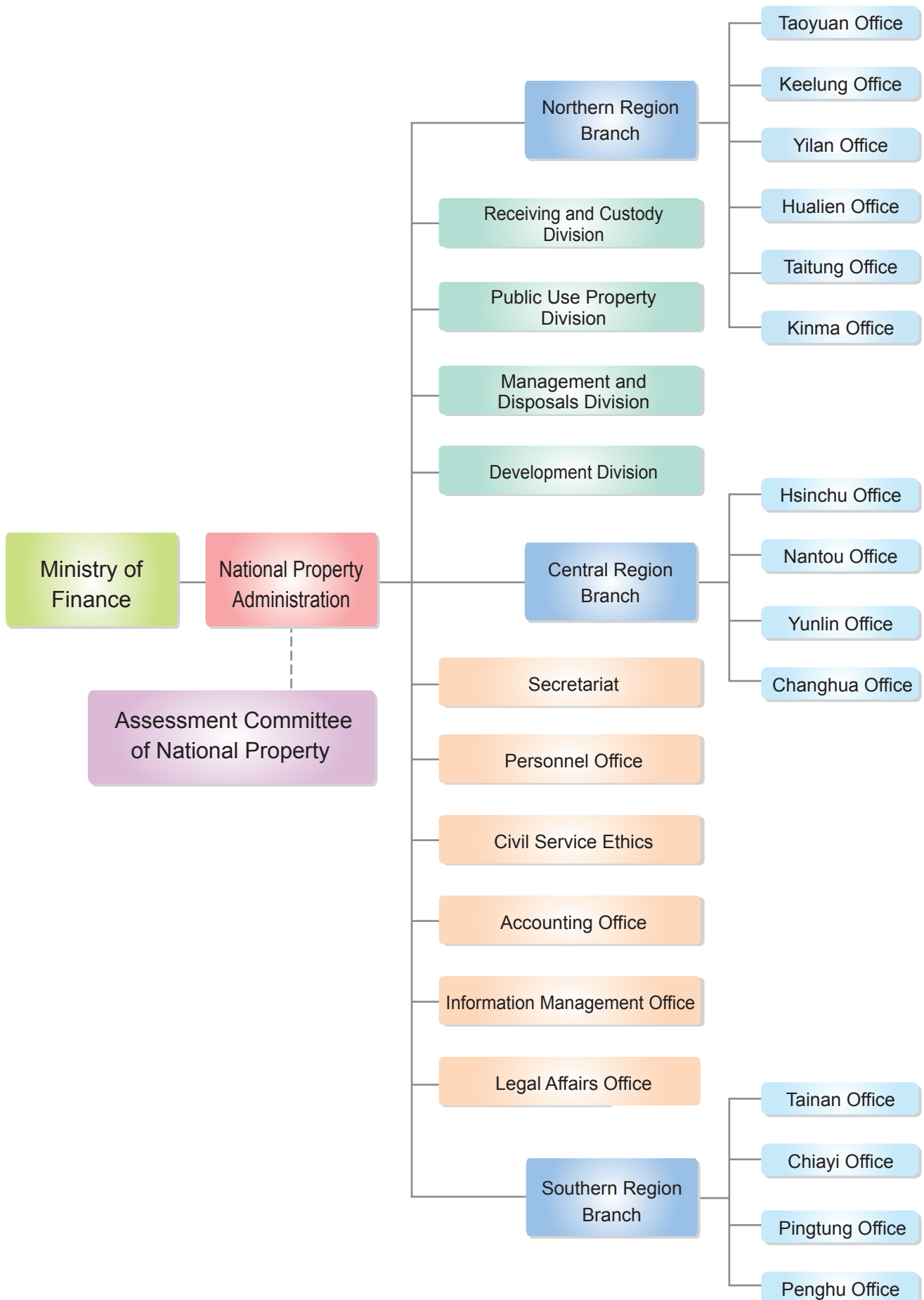
- 1.國有財產之清查。
- 2.國有財產之管理。
- 3.國有財產之處分。
- 4.國有財產之改良利用。
- 5.國有財產之資訊業務。
- 6.國有財產之檢核及統籌調配。
- 7.國有財產之估價。
- 8.國有財產法令與法務案件之研議及處理。
- 9.其他有關國有財產事項。

## Functions

1. To handle the inspection of national property.
2. To manage national property.
3. To process national property.
4. To improve and utilize national property.
5. To handle the information system in relation to national property.
6. To examine and integrate national property.
7. To perform the assessment of national property.
8. To investigate and manage the regulations and lawsuits regarding national property.
9. To handle other national property affairs.









## 國有土地數量及價值

### National Land by Area and Value

國有土地分公用與非公用兩類，國有公用土地由各直接使用機關管理；國有非公用土地由國有財產署管理。臺灣地區目前完成測量登記之國有土地共223萬公頃，價值約新臺幣4兆7,720億7,658萬餘元。

National land may be categorized into that for public use and for non-public use. The former is managed by the organizations that directly use it; the latter is managed by the National Property Administration. The Taiwan region is comprised of more than 2.23 million hectares, NT\$4,772,076.58 million in value of national land surveyed and registered.

### 國有<sup>公用</sup>非公用土地數量及價值統計表

#### Statistics of National Land for Public Use and Non-Public Use by Area and Value

區分 Categories		面積（公頃） Area ( Hectare )	筆數 Lots	價值（千元） Value ( NT\$1,000 )	占總值百分比 Percentage of Total Value
公用土地 Land for Public Use	公務用 Official Use	322,700	1,277,040	2,212,613,959	46.4%
	公共用 Public Use	1,684,482		1,343,097,276	28.1%
	事業用 State- Enterprise Use	5,324		456,877,616	9.6%
	小計 Sub-Total	2,012,506		4,012,588,851	84.1%
非公用土地 Land for Non-Public Use		217,495	1,503,538	759,487,732	15.9%
合計 Total		2,230,001	2,780,578	4,772,076,583	100%

附註：計算基準日：截至 102 年 12 月 31 日。

Note : Base date : 31<sup>st</sup> December, 2013 for both public use and non-public use land.

## 國有非公用土地改良利用 Revenues from the Improvement of National Non-Public Use Land

國有土地以多元利用方式，引進民間資金及人力，積極辦理國有土地委託經營，或與各級政府機關、民間企業辦理合作改良利用。

To enhance the multi-faceted use of national land, private corporations and funds are incorporated into the consigned operation process, with the collaboration of various government agencies and private corporations.

### 國有非公用土地改良利用最近 5 年收益統計表

#### Revenues from the Improvement of National Non-Public Use Land in the Recent Past Five Years

單位：新臺幣千元 Unit : NT \$ 1,000

案名類型 Types of Improvement	年度 CY	2009	2010	2011	2012	2013
委託經營 Consigned Operation		122,440	129,052	181,000	175,142	185,880
初鹿牧場委託改良利用 Chu-Lu Ranch Consigned for Operation by the Land Bank		46,408	40,368	46,535	46,034	43,660
合作闢建停車場 Co-Operative Operation of Parking Lots		16,362	16,175	26,430	30,790	30,413
合作改良利用 Development by Co-Operative Management		33,526	44,450	48,707	51,471	128,451
招標設定地上權 Establishment of Superficies by Public Bidding		70,220	2,148,849	1,771,466	2,760,647	5,957,802
合計 Total		288,956	2,378,894	2,074,138	3,064,085	6,346,206

備註：合作改良利用係與各中央目的事業主管機關及地方政府以合作或委託方式辦理改良利用案件之收益數。

Note : Development by co-operative management refers to the quantity of revenue derived from improved utilization in the process of co-operation or commission between the central competent authorities of the industry and local governments.

### 近 5 年國有非公用土地出售統計表

#### Revenues from the Disposal of National Non-Public Use Land in the Recent Past Five Years

年度 CY	筆數 Lots	面積（公頃） Area（Hectare）	售價收入（千元） Price sold（NT\$ 1,000）
2009	5,736	211.43	18,301,685
2010	5,456	113.29	21,241,528
2011	4,468	65.22	12,226,387
2012	3,758	59.39	12,491,775
2013	3,995	36.36	10,556,731

附註：以上筆數、面積、售價收入統計含土地及土地以外不動產，不含有償撥用、動產、有價證券、權利。

Note : The statistics of the above Lots, Areas and Prices Sold include lands and the other Real Estates , but do not include Appropriation with Payment, Movables, Securities and Rights.

## 1. 研修國有財產管理及處理之相關規定

- (1) 修正「國有出租農業用地同意興建農業設施審查作業要點」。
- (2) 修正「國有非公用不動產被占用處理要點」。
- (3) 修正「國有房地讓售案件辦理抵押貸款繳納價款作業須知」。
- (4) 修正「國有非公用土地提供設置點狀及線狀公用設施使用要點」。
- (5) 修正「土地所有權人申購合併使用鄰接國有非公用土地案件處理要點」。
- (6) 修正「國有非公用不動產標租作業程序」。
- (7) 修正「國有非公用不動產交換辦法」。
- (8) 修正「國有耕地放租作業注意事項」。
- (9) 修正「國有非公用土地協議調整地形作業程序」。
- (10) 修正「國有非公用土地提供袋地通行作業要點」。
- (11) 修正「國有非公用不動產租賃作業注意事項」。
- (12) 修正「逾期未辦繼承登記土地及建築改良物標售作業要點」。
- (13) 修正「國有非公用不動產標售作業程序」。
- (14) 修正「國有非公用不動產租賃作業程序」。
- (15) 修正「國有非公用不動產出租管理辦法」。
- (16) 修正「國有非公用不動產讓售作業程序」。
- (17) 修正「抵繳遺產稅或贈與稅實物管理要點」。
- (18) 修正「國有非公用財產產籍管理作業程序」。
- (19) 修正「國有財產產籍管理作業要點」。
- (20) 修正「國有土地活化運用顧問輔導專案小組設置規定」。

- (21) 修正「財政部國有財產署所屬分署利用國有土地辦理公開招商合作闢建經營平面式收費臨時路外停車場工作計畫」。
- (22) 修正「國有非公用土地設定地上權作業要點」。
- (23) 修正「都市更新事業範圍內國有土地處理原則」。
- (24) 修正「國有非公用土地參與都市更新注意事項」。
- (25) 修正「國有非公用財產委託經營實施要點」。
- (26) 修正「國有非公用土地設定地上權投標須知」(含契約書)。
- (27) 訂定「國有公用土地辦理界址調整作業原則」。
- (28) 訂定「地方政府經管國有公用不動產相關收入解繳國庫作業要點」。
- (29) 修正「國有不動產撥用作業注意事項」。
- (30) 訂定「地方政府有償撥用抵稅國有不動產之價款結撥扣抵作業方式」。
- (31) 修正「宿舍管理手冊」。
- (32) 修正「宿舍居住事實查考及認定作業原則」。
- (33) 修正「國有不動產撥用要點」。

## 2. 執行「國有不動產清理活化作業計畫」

執行國有不動產清理活化作業計畫，篩選 6,857 筆，1,756 公頃閒置、低度利用、不經濟使用之大面積國有建築用地，並督導中央各主管機關檢討活化，提升國有公用財產整體運用效益。

## 3. 建立合理宿舍制度

督導中央各主管機關辦理公有宿舍年度檢核事宜，落實宿舍管理機關實施宿舍檢核制度，提升宿舍檢核作業效能。另辦理全國宿舍管理系統線上操作說明會及法規宣導，促進各機關正確建置宿舍資料，依法

管理使用。

#### 4. 推動「被占用國有非公用土地加強處理方案」

為加強處理占用，財政部於99年10月21日核定「被占用國有非公用土地加強處理方案」，透過訴訟、協調公權力機關強制排除等方式處理占用案件，並自100年起清查被占用土地，每年處理占用總數10%的占用案，並將大面積、高價值及涉及國土保安的占用列為優先處理標的。

排除占用收回之土地，其中涉及國土保安、生態敏感或景觀維護之林地、國家公園土地、河川區土地分別移交行政院農業委員會林務局、國家公園管理處、河川主管機關管理，提高管理效能；其餘土地則運用多元方式（如改良利用、委託經營、綠美化等）有效利用，提高效益。102年已向占用人收取使用補償金7億9千萬餘元。

#### 5. 加強辦理國有非公用不動產出租及標租

依國有財產法及國有非公用不動產出租管理辦法相關規定辦理出租及標租，已出租國有非公用土地27萬8,692筆、7萬2,659公頃，承租戶16萬1,488戶，租金收入22億4,781萬餘元，及102年辦理標租35次，共標脫77筆土地（面積合計3公頃1,887.88平方公尺）、16棟建物（面積合計1,349.13平方公尺），得標總金額622萬餘元。

#### 6. 辦理國有非公用土地招標設定地上權

國有土地以設定地上權方式提供民間開發使用，是政府保有土地所有權，創造收益之永續經營型態之一。配合大面積國有土地不標售政策，財政部積極推展招標設定地上權業務，於102年修正「國有非公用土地設定地上權作業要點」等相關規定，增加民間業者投資誘因，提高招標成效。102年度公告49宗國有土地，標脫22宗，面積約4.8公



頃，權利金總計 72 億 2,036 萬餘元。

另，102 年 9 月 26 日公告招標臺北學苑及中崙眷舍 13 筆國有土地，面積約 1.33 公頃，11 月 28 日開標之決標權利金達 141 億 6,800 萬元。

## 7. 國有土地參與都市更新

因應實務執行需要並提高行政效率，修正「都市更新事業範圍內國有土地處理原則」及「國有非公用土地參與都市更新注意事項」。截至 102 年底止，累計國有土地已參與民間發起之都市更新事業案件 1,173 件，國有非公用土地參與選配更新後房地計 58 件，預計可取得 493 戶建物、565 個停車位及領取權利金 8 億 2,512 萬餘元，其更新後權利價值合計達 180 億元。已分回 33 戶建物、32 個停車位，分配更新後房地，可供政府機關辦公廳舍使用，解決興建財源不足問題，並可達成「變產置產」的目標，增進資產價值。

## 8. 加強推動結合目的事業主管機關開發國有土地

依國有財產法第 47 條規定，積極結合相關目的事業主管機關共同開發國有土地。舉凡興建營運觀光旅館、休閒渡假園區、遊憩區，及開發做商場、市場、電影商城、軟體園區、產業專用區等，均有具體案例，藉由吸引民間資金及專業之投入，促成目的事業主管機關所規劃之重要建設或產業。除活絡經濟、增加永續財源收入及政府各項稅收外，並提供民眾更優質的生活環境，達成政府整體多面向之績效呈現。截至 102 年 12 月底，已與相關目的事業主管機關（構）簽訂契約，共同開發國有土地計有 28 案，預估總收益約 152 億元，吸引民間投入約 364 億元資，創造約 15,000 個就業機會。其中 8 案已開始營運，102 年已收權利金及租金 1 億 2,845 萬餘元。

## 9. 督導辦理抵稅之未上市且未上櫃公司股票之委外標售作業

為加速處理抵稅財產，委外標售抵稅之未上市且未上櫃公司股票，挹

注國庫收入。

### 10. 釋出土地權利與民間合作開發

為引進民間資金投資開發，興建優質辦公廳舍供政府機關使用，並提升財政部財政人員訓練所現有教學、會議、住宿機能，建置優質訓練環境，辦理財政部財政人員訓練所及其周邊國有土地合作開發案，於102年5月23日簽訂合作開發契約，除取得辦公廳舍9,047坪、學員宿舍2,501坪外，還可收取權利金13.88億元及每年土地租金約3,100萬元。



## **1. Amendment of parts of the National Property Act and continuing efforts to update laws and regulations related to the disposal and operation of national property**

- (1) Revision of “The Operational Directions for Checkup on Consent for the Building Agriculture Facilities upon Rented National Farm Land. ”
- (2) Revision of “The Directions for Use in the Disposal of Occupied National Non-Public Use Real Estate.”
- (3) Revision of “The Directions for Use in the Handling of the Payment of Mortgage Loans Resulting from the Sale of National Houses and Land.”
- (4) Revision of “The Directions for the Handling of the Use of Spot and Linear National Non-Public Use Land by Public Facilities.”
- (5) Revision of “The Directions for Use in the Case of Request by a Private Land-Owner of Annexation and Use of Adjacent National Non-Public Use Land. ”
- (6) Revision of “The Procedures for the Handling of the Leasing of National Non-Public Use Real Estate through Open Tender.”
- (7) Revision of “The Regulations for the Handling of Exchanges of National Non-Public Use Real Estate and the Real Estate of Other Owners.”
- (8) Revision of “The Directions for the Handling of the Leasing of National Cultivated Land.”
- (9) Revision of “The Procedures for the Handling of the Agreement of Adjusting Geography of National Non-Public Use Land.”
- (10) Revision of “The Directions for the Handling of the Provision of National Non-Public Use Land for Passage of Isolated Land.”
- (11) Revision of “The Directions for the Leasing of National Non-Public Use Real Estate.”
- (12) Revision of “The Directions for the Handling of the Competitive Selling of Land and Constructional Improvement No Person Applying for Succession Registration Beyond a Time Limit.”
- (13) Revision of “The Procedures for the Handling of the Competitive Selling of National Non-Public Use Real Estate.”
- (14) Revision of “The Directions for Use in the Leasing of National Non-Public Use Real Estate.”
- (15) Revision of “The Regulations for the Leasing of National Non-Public Use Real Estate.”
- (16) Revision of “The Procedures for the Handling of the Sale of National Non-Public Use Real Estate.”
- (17) Revision of “The Directions for the Handling of Goods to be used in Substitution for

Monetary Payment of Estate and Gift Tax.”

- (18) Revision of “The Procedures for the Handling of the Management of the Cadastral Data of National Non-Public Use Property.”
- (19) Revision of “The Directions for the Handling of the Management of the Cadastral Data of National Non-Public Use Property.”
- (20) Revision of “The Directions for the Installation of Consultant and Counsel Terms for the Utilization of the Reactivation of National Lands “
- (21) Revision of “The Work Plans for the Handling of Public Bidding for the Operation of Temporary Surface Parking Lots on National Public Land for Which Charge is Made for Parking by Regional Branches of the National Property Administration. “
- (22) Revision of “The Directions for the Handling of the Establishment of Superficies on National Non-Public Use Land.”
- (23) Revision of “The Directions for the Disposal of National Land Located Within the Space of Urban Renewal Enterprises.”
- (24) Revision of “The Directions for National Non-Public Use Land Within the Space of Urban Renewal.”
- (25) Revision of “The Directions for the Implementation of the Operation of the Consignment of National Non-Public Use Property.”
- (26) Revision of “The Directions for Use in the Handling of the Bids for the Establishment of Superficies on National Non-Public Use Land.” (Contract included)
- (27) Promulgation of “The Directions for the Handling of the Adjustment of the Boundaries of National Public Land.”
- (28) Promulgation of “The Regulations for the Handling of Related Revenue Turned into the National Treasury from National Public-Use Real Estates Managed by Local Governments.”
- (29) Revision of “The Directions for the Appropriation of National Non-Public Use Real Estate.”
- (30) Promulgation of “The Directions for the Handling of Withholding Payment from Appropriating Compensate Tax National Real Estate by Local Governments.”
- (31) Revision of “The Directions for the Management of Dormitories.”
- (32) Revision of “The Principles for the Operation of the Check and Confirmation of the Facts of Dormitories used as Dwellings.”
- (33) Revision of “ The Directions for the Appropriation of National Non-Public Use Real Estate.”

## **2. Execution of “The plan for the cleaning-up and Reactivation of the**

## **Utilization of National Real Estate”**

In the execution of the plan for the cleaning-up and reactivation of the utilization of national real estate, filter 6,857 lots to a total of 1,756 hectares of unused, under-utilized and uneconomic used large-scale national architecture land, and with supervision of each central administration in the reconsideration of how to reactivate the utilization so as to promote the benefits from utilization of national public-use property.

### **3. Establishment of a reasonable dormitory system**

Steering of the central competent authorities to carry out the annual check for public dormitories as well as of the management units to implement the dormitory checking system so as to enhance the operation of the performance of the checking of dormitories and, in addition, to conduct online sessions to provide explanations of operational procedures and regulations advocacies for dormitory management systems across the nation in order to encourage related units establish accurate information on dormitories and to manage them in accordance with the requirements of the law.

### **4. Promotion of “The Plan for the Speedy Disposal of Occupied National Non-Public Use Land”**

In order to speed up the disposal of occupied national land, the MOF approved “The Program for the Enforcement of the Disposal of Occupied National Non-Public Use Land” on 21<sup>st</sup> October, 2010 to resolve the problem of the occupation of national land through litigation, or by co-ordination with public authorities-in-charge to mandate that occupiers in violation of the law clear up the occupied national land. The MOF started to comprehensively investigate the circumstances of occupied national land in 2011, and has managed to resolve a total of 10% occupations yearly, with land of large scale, high-value, and related to national security being accorded a high priority for handling.

In the case of national land retrieved by mandating occupiers in violation of the law clear up the occupied national land, if the circumstances of the land are related to national security, or forest land of an eco-sensitivity nature or with protected views, national park land, or river-side land, it will be handed over to the Forestry Bureau, Council of Agriculture, the National Park Headquarters, or the competent authority of river to be well-managed with an increase in high efficiency in management. The remainder of the retrieved national lands will be used in multiple ways such as by improvement, utilization, operation of entrustment, afforestation or beautification, to be utilized efficiently and with an increase in high efficiency in management. Compensation for the period of occupation was paid to a total about of NT\$790 million in 2013 by violators.

### **5. Enhancement of the lease and lease by tender of national Non-Public use**

### **real estate**

The rents and tenders processed in accordance with relevant provisions laid down in the National Property Act and “The Regulations Governing the Rental Management of Non-State-Owned Property” are as follows: 278,692 state-owned lands of 72,659 hectares in area were rented to 161,488 tenants with rental income of NT\$ 2,247.81 million and 35 tenders, comprising 77 land (total area of 31,887.88 square meters) and 16 buildings (total area of 1,349.13 square meters) were successfully awarded to a total amount tendered of NT\$6.22 million.

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

The establishment of superficies on national land for private development is one kind of the types of sustainable operation by which the government may keep the ownership of the land and create receipts. In line with policy auction of the large area state-owned land, the MOF has taken a pro-active role in superficies business tender and amended relevant provisions of the “The Directions for the Operation of the Establishment of Superficies on National Non-Public Use Land” to increase the incentive to private industry to invest and improve the tender results. Among the tender notices for 49 lots of state-owned land in 2013, the rights for 22 lots of land were awarded with an area of about 4.8 hectares at royalties totally NT\$7,220.36 million.

Moreover, the administration has established superficies by public bidding for 13 lots of national land in the areas of land known as Taipei Learning Garden and Jong-Luen Dependents’ Dormitory, and the contract was won with a rights-fee of NT\$14.168 billion.

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

“The Directions for the Disposal of National Land Located Within the Space of Urban Renewal Enterprises” and “The Directions for the Handling of National Non-Public Use Land within the Space of Urban Renewal” were revised. In order to deal with the needs of the implementation of official functions and improvement of administrative efficiency. As of the end of December, 2013, 1173 cases had been included in the National Land within the Space of Urban Renewal, and 58 cases of national land involving the acquisition of real estate within the same. It is expected that 493 buildings, 565 parking spaces, and a premium of NT\$825.12 million can be obtained. Furthermore, the total value of the renewal premiums is expected to go up to NT\$18 billion. The National Property Administration has retrieved 33 buildings and 32 parking spaces, and the properties, as renewed and distributed, can be used by public organizations related to resolve financial problems of construction, achieve the goal of realizing properties to purchase properties, and increase the value of national property.

## **8. Strengthen the promotion of combining industry competent authorities in the development of state-owned land**

In active co-ordination with relevant industry competent authorities, in accordance with the provisions of Article 47 of the National Property Act, to jointly develop state-owned lands, including the construction of tourist hotels, vacation parks, recreation areas, shopping malls, markets, movie malls, software parks, and industry-specific zones, to contribute to the major constructions or industries planned by industry competent authorities by attracting the investment of private capitals and professional input. In addition to activating the economy and increasing sustainable sources of income and the tax revenue of the government, such work also provides a better living environment for people which achieves and presents the multi-oriented performances of the government. By the end of December, 2013, 28 contracted state-owned lands had been jointly developed with relevant industry competent authority (institutions), and the estimated revenue was about NT\$ 15.2 billion. The projects attracted about NT\$36.4 billion private investments and created about 15,000 jobs. Eight of these projects are already in operation and the received royalties and rents have reached to NT\$128.45 million by the end of December, 2013.

## **9. Supervision of the handling of the consignment for tax-instead stock not on the market and the counter for sale by public bidding**

Consignment for tax-instead stock not on the market and the counter for sale by public-bidding for the purpose of accelerating the handling of cases where tax is payable and to increase the income of national treasury.

## **10. Liberation of land rights so as to co-operate in development with private enterprises**

For the purpose of attracting private enterprises to invest funds in development to build good quality office buildings for administrations to use and to promote the functions of teaching, the provision of a conference venue and of a dormitory at the Training Institute, MOF. The MOF signed a contract for the co-operative development of the peripheral national land of the site on 23<sup>rd</sup> May, 2013. Thus, an area for office buildings, of 9,047 ping, and a dormitory area, of 2,501 ping, can be utilized, and, moreover, royalties of NT\$ 1.388 billion and an annual rental fee of NT\$ 31 million can be obtained.



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FISCAL INFORMATION

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財政資訊

# 財政資訊

## *FISCAL INFORMATION*

### 沿革

民國57年5月行政院設立「行政院賦稅改革委員會」，為期2年，由劉大中博士擔任主任委員，完成多項稅制、稅法及稅務行政之改進建議，成為賦稅改革之藍本。行政院賦稅改革委員會運作期間，為使用電子計算機處理財稅資料並根據電子計算機分析結果，考核稅務稽徵工作，以加強稅務稽徵效率及適應科學管理需要，58年4月25日奉准與財政部合設「財稅資料處理及考核中心」，首創財稅機關使用電子計算機處理財稅業務之先例。

59年7月行政院賦稅改革委員會於任務完成後結束，「財稅資料處理及考核中心」即改隸財政部。70年4月財政部核定「財稅資料處理及考核中心」為「本部資訊作業整體規劃與管理單位」。民國76年5月29日公布財稅資料中心組織條例，並變更機關全銜為「財政部財稅資料中心」。

101年2月3日配合行政院組織改造制定公布「財政部財政資訊中心組織法」，更名為「財政部財政資訊中心」，並奉行政院定自102年1月1日施行。

### History

In May 1968, the Tax Reform Committee was set up by the Executive Yuan for a period of two years. Dr. Liu Ta-Chung was the chairman and believed that while it was important to undertake reforms of the law and system of tax collection, it was also more important to reform its administration, and this concept became the blueprint for future tax reforms. During the period of the operation of the Tax Reform Commission, the use of the electronic calculator to process the analysis of data and carry out the audit of tax collection were introduced, for the purpose of enhancing the efficiency of tax collection and scientific management. On 25<sup>th</sup> April, 1969, the Data Processing and Audit Center was set up by the Tax Reform Commission and the Ministry of Finance, and the MOF became the first organization under the government of the ROC to use computers in large-scale operation.

After Tax Reform Commission had completed its mission in July 1970, the Data Processing and Audit Center became subordinate to the MOF. The MOF gave approval that



the Data Processing and Audit Center act as an information operation headquarters for the overall planning and management of the unit in April, 1981. Later “The Statute Governing the Organization of the FDC” was announced on 29<sup>th</sup> May, 1987 and the full name of the unit became the “Financial Data Center, Ministry of Finance.”

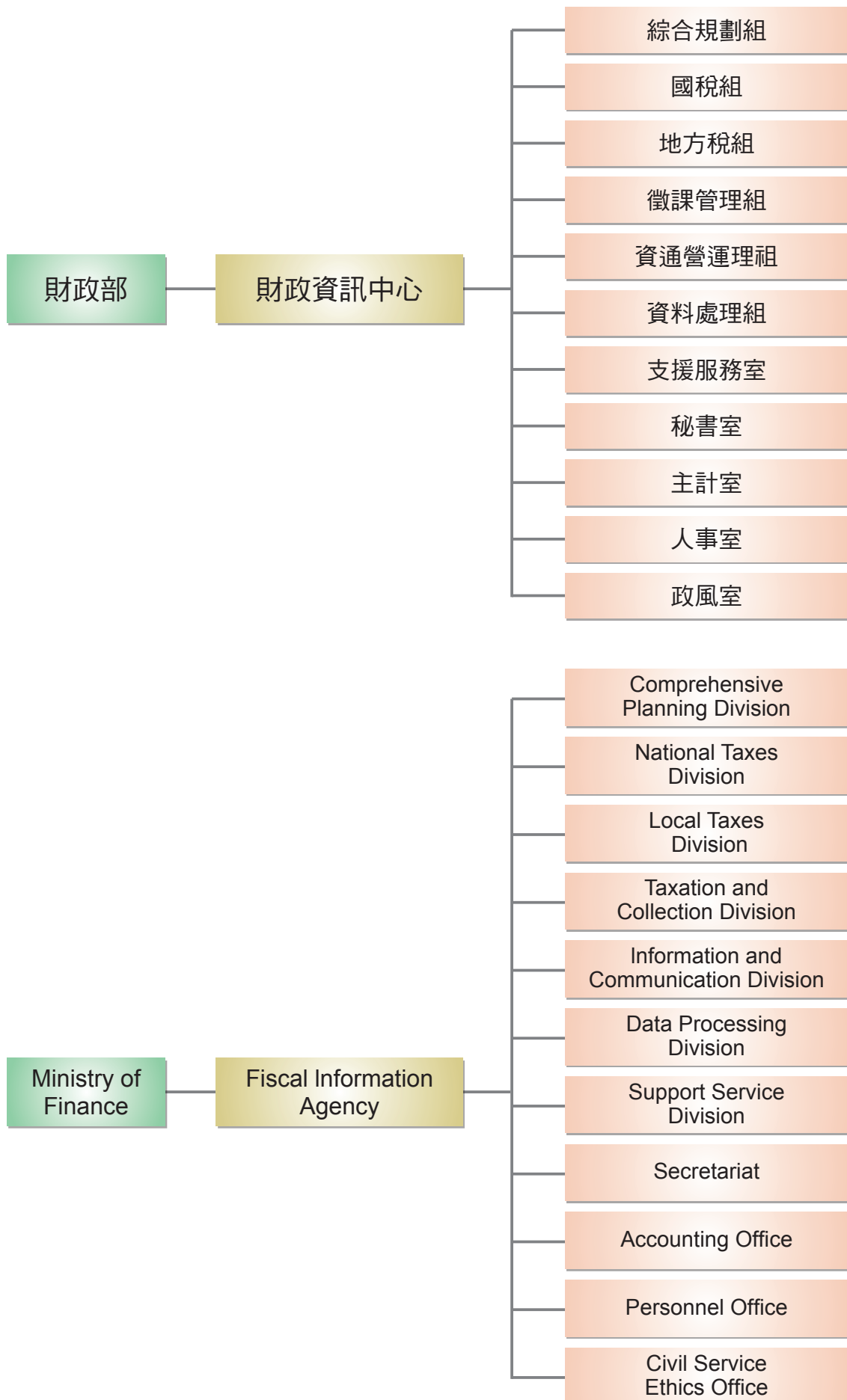
On 3<sup>rd</sup> February, 2012 with the Executive Yuan announced the “Organization Act of the Fiscal Information Agency, Ministry of Finance” for organizational reform, the unit was re-named as the “Fiscal Information Agency, Ministry of Finance” which title became effective as of 1<sup>st</sup> January, 2013.

## 主要工作

- 1.本部資訊體系之整體規劃、協調及研考。
- 2.本部與所屬機關（構）資訊作業計畫、設備之審議、作業檢查及績效評核。
- 3.本部與所屬機關（構）資訊安全之規劃、宣導及評核。
- 4.財政資訊作業之整體規劃、系統設計、處理手冊與規範之審訂、訓練及作業之輔導、督導、管制。
- 5.依稅捐稽徵法與其他相關法律規定執行資料之蒐集、資訊處理及運用。
- 6.政府採購及民間參與公共建設資訊體系之建立與管理。
- 7.其他有關財政資訊事項。

## Functions

1. The overall planning, coordination, research and evaluation of the information systems of the MOF.
2. Deliberation, inspection and assessment of operations, plans, equipment and performance of the information systems of the MOF and its subordinate agencies.
3. The planning, advocacy and assessment for the information security of the MOF and its subordinate agencies.
4. The overall planning of fiscal information management, system design, examination and review of procedural handbooks and regulations, operational training, guidance, supervision and control.
5. The implementation of data collection, and its processing and utilization in accordance with the Tax Collection Act and other relevant laws.
6. The establishment and management of the information system for government procurement and private participation in infrastructure.
7. The other matters related to the fiscal information of the MOF.



## 1. 綜合所得稅扣除額單據電子化作業

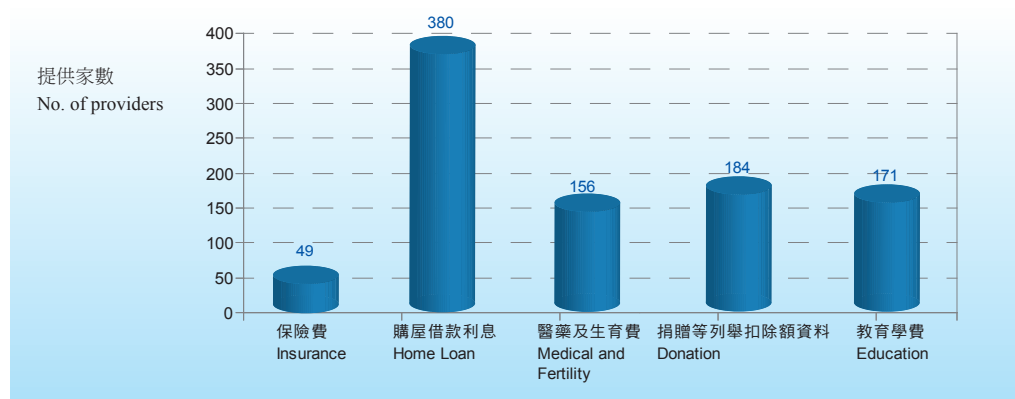
推動綜合所得稅扣除額單據電子化，提供稽徵機關扣除額等資料查核自動化，以簡化綜合所得稅申報作業，102年資料提供單位計有940家，共提供1億1,301萬6,971筆扣除額資料。

### Individual Income Tax e-Deduction Statement Project

This project allows for the auditing of automated deductions by the National Taxation Bureaus and provides e-deduction statement downloads for the taxpayer to reduce the cost of individual income tax filing. In 2013, there were 940 data providers and 113,016,971 individual income tax deduction statement data were provided.

#### 綜合所得稅扣除額資料提供家數統計

#### Number of Providers by Type of Deduction Statement



## 2. 全面推動電子發票應用計畫

達成102年院核定及部列管績效指標，預定目標值及達成值如下：

### Comprehensive Promotion of the Use of e-Invoices Project

The original and fulfilled targets of the key performance indicators of this project for 2013 are as follows:

績效指標 Key Performance Indicator	年度目標值 Original Target	達成值 Fulfilled Target
導入 B2B 電子發票之營業人累計總家數 ( 家 ) No. of companies using B2B e-invoices	33,000	44,683
B2B 電子發票應用張數 ( 萬張 ) No. of B2B e-invoices issued	650	12,227
B2C 電子發票應用張數 ( 萬張 ) No. of B2C e-invoices issued	7,000	370,393

### 1. 賦稅資訊系統整合再造更新整體實施計畫地方稅上線

- (1) 102 年完成 142 個系統，12,969 個功能之建置上線。
- (2) 102 年完成土地增值稅、地價稅、房屋稅、契稅、印花稅、娛樂稅等 6 個稅目網路申報系統功能之改版上線。

### 2. 全面推動電子發票應用計畫

- (1) 截至 102 年底，消費通路電子發票 B2C 突破 36 億張。
- (2) 102 年電子發票分別獲得行政院「建立參與及建議制度榮譽獎」、內政部「自然人憑證應用獎」、經濟部「全國標準化前瞻貢獻獎」、資訊月「百大創新產品」金質獎、「雲端創新獎」冠軍與「開放資料獎」、2012 年國際專案管理學會臺灣分會「標竿企業獎暨最佳實務競賽大獎」等獎項。
- (3) 為符合電子發票雲端儲存的模式，推動自 103 年 1 月 1 日起，將紙本電子發票（收執聯）更名為「電子發票證明聯」，格式一律為 5.7 公分寬、9 公分長，以提高辨識度與方便民眾整理。

### 3. 財政部機房共構

- (1) 財政資訊中心自 102 年起建置「財政雲機房」，以提供財政部部屬機關進駐，原置於外部 IDC 機房之第 2 代電子發票軟硬體設備，於 12 月 1 日起於財政資訊中心機房正式維運。
- (2) 於財政資訊中心機房完成建置國庫署支付業務新設之主機設備。
- (3) 為提升「財政雲機房」之可靠性及可用率，增加機房基礎設備容量，102 年完成「財政部財政資訊中心機房基礎設備增設工程案」，汰換緊急發電機，增建儲冰水槽、消防設備系統及不斷電系統。

### 4. 資通訊安全與個人資料管理制度

- (1) 持續強化資訊安全管理制度 (ISMS)。
- (2) 完成財政資訊中心暨各地區國稅局資訊安全管理制度整合 (6 合 1)。
- (3) 財政資訊中心暨各地區國稅局資訊安全管理制度通過 ISO27001 國際標準 (6 合 1) 擴大驗證並取得證書。

### **1. The Implementation of the Local Taxation Information System of The Taxation Information System Reform Project**

- (1) A total of 142 systems and 12,969 functions were implemented and were on line as of the end of 2013.
- (2) The revised versions of the e-filing system for Land Value Increment Tax, House Tax, Land Value Tax and Vehicle License Tax were online as of the end of 2013.

### **2. The comprehensive Promotion of the Use of e-Invoices Project**

- (1) Over 36 billion B2C e-invoices had been issued as of the end of 2013.
- (2) The e-invoice project was honored with many awards including Participation of Recommendation System Award by the Executive Yuan, the Best Application of the Citizen Digital Certificate Award by the Ministry of the Interior, the Standardization and Contribution Award of the Ministry of Economic Affairs, and the top 100 Innovations Award of IT-Month, the Cloud Innovation Award and the Open Data Award of the Cloud Computing Association, and the Best Benchmarking Enterprise Award and Best Practices Competition Award of the Project Management Institute Taiwan Chapter (PMI-TC) in 2013.
- (3) The Fiscal Information Agency made preparing to rename the e-invoice receipt to "e-invoice proof bill" and to standardize the format to be 5.7 cm wide and 9 cm long to improve the identification and ease of arrangement of such receipts beginning as of 1<sup>st</sup> January, 2014 in order to comply with the cloud storage model for the handling of e-invoices.

### **3. The Server Colocation of the MOF**

- (1) The Fiscal Information Agency began to implement the server colocation environment of the finance cloud of the MOF to allow subordinate agencies to move in the systems. The system hardware of the second generation e-invoice project that was originally located in an external IDC was officially moved in since 1<sup>st</sup> December, 2013.
- (2) New equipment for work associated with treasury disbursement was

moved into the FIA building in 2013.

- (3) To enhance the reliability and availability of the server colocation environment of the finance cloud of the MOF, the Fiscal Information Agency completed the project for the enhancement as the facilities of the server rooms in 2013, and the old emergency generators were retired and replaced, and cooling water tanks, firefighting systems, and UPS systems were added.

#### **4. The Information and Communication Security Management and Personal Information Management System of the MOF**

- (1) Work continued to be performed to enhance information security management system (ISMS).
- (2) The integration of the ISMS of the Fiscal Information Agency and of the five National Taxation Bureaus was completed.
- (3) After the integration of ISMS in (2), the Fiscal Information Agency and the five National Taxation Bureaus fulfilled the requirements of ISO27001 and pass re-assessments.



# INTERNATIONAL



INTERNATIONAL FISCAL AFFAIRS

# 國際財政

# 國際財政

## *INTERNATIONAL FISCAL AFFAIRS*

### 沿革

為配合行政院組織再造，並因應全球化及國際化趨勢，財政部依全新業務需求功能，規劃調整單位配置，將前財政部稅制委員會辦理國際財政合作與交流、財政部賦稅署辦理洽簽租稅協定、前財政部關政司辦理國際關務合作等人員整併，於 102 年 1 月 1 日成立國際財政司，定位為國際財政事務專責單位，整合國際財政專業人才與談判人才，負責國際財政、稅務與關務合作及交流，俾提升我國企業及產業之國際競爭力。

### History

In order to act in concert with the policy of the Executive Yuan for the restructuring of the government, and to accommodate the trends of globalization and internationalization, the MOF adjusted the arrangement of its departments based on the new assignment of functions, and the staff of the Taxation and Tariff Committee charged with responsibility for international fiscal cooperation and exchanges, those of the Taxation Administration charged with responsibility for the promotion of the conclusion of tax treaties, and those of the Department of Customs Administration charged with responsibility for international customs cooperation, were incorporated into a new department, the Department of International Fiscal Affairs (DIFA, MOF) on 1<sup>st</sup> January, 2013. The DIFA is positioned as the unit of the MOF in charge of international fiscal affairs and of the integration of international fiscal professional and negotiating talents, with responsibility for the promotion of international fiscal, taxation and customs cooperation and exchanges, so as to improve the global competitiveness of ROC businesses and industries.

## 主要工作

1. 租稅協定、關務協定、財政合作協定之洽簽、訂定、修正、終止及解釋。
2. 租稅協定相關法規訂定、修正及廢止之研擬。
3. 租稅協定適用爭議之解決及資訊交換之執行。
4. 國際財政組織、國際租稅組織、國際關務組織及其相關會議之處理。
5. 國際財政資訊之蒐集及制度之研究。
6. 臺灣地區與中國大陸地區有關前 5 款業務之辦理。
7. 其他有關國際財政事項。

## Functions

1. To conclude, enact, revise, terminate, and interpret tax treaties, customs agreements, and international fiscal cooperation agreements.
2. To enact, revise, and abolish the laws and regulations related to tax treaties.
3. To settle disputes in regard to the application of tax treaties and to carry out the exchange of information.
4. To handle matters concerning international fiscal, taxation, and customs organizations as well as their related conferences.
5. To gather international fiscal information and to study related systems.
6. To deal with the above-mentioned matters 1-5 in relation to Taiwan and Mainland China.
7. Other international fiscal affairs.

財政部積極推動洽簽各項協定，促進國際財政業務永續發展。目前已生效之全面性租稅協定達 25 個，關務互助協定 ( 議 ) 8 個、貨品暫准通關證協定 16 個 ( 適用國家 42 個 )，財政合作瞭解備忘錄 1 個。

The MOF endeavors to promote the conclusion of relevant international agreements to facilitate the continuous development of international fiscal business. To date, 25 comprehensive income tax treaties, eight customs mutual assistance agreements/arrangements, 16 ATA Carnet agreements with application in 42 countries, and one MOU on financial cooperation have come into force.

我國全面性租稅協定一覽表  
List of ROC Double Taxation Agreements

簽約國 Country	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
新加坡 Singapore	1981/12/30	1982/1/1
印尼 Indonesia	1995/3/1	1996/1/12
南非 South Africa	1994/2/14	1996/9/12
澳大利亞 Australia	1996/5/29	1996/10/11
紐西蘭 New Zealand	1996/11/11	1997/12/5
越南 Vietnam	1998/4/6	1998/5/6
甘比亞 Gambia	1998/7/22	1998/11/4
史瓦濟蘭 Swaziland	1998/9/7	1999/2/9
馬來西亞 Malaysia	1996/7/23	1999/2/26
馬其頓 Macedonia	1999/6/9	1999/6/9
荷蘭 The Netherlands	2001/2/27	2001/5/16
英國 UK	2002/4/8	2002/12/23
塞內加爾 Senegal	2000/1/20	2004/9/10
瑞典 Sweden	2001/6/8	2004/11/24
比利時 Belgium	2004/10/13	2005/12/14
丹麥 Denmark	2005/8/30	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)	2010/6/3

(續前表)

簽約國 Country	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
匈牙利 Hungary	2010/4/19	2010/12/29
法國 France	2010/12/24	2011/1/1
印度 India	2011/7/12	2011/8/12
斯洛伐克 Slovakia	2011/8/10	2011/9/24
瑞士 Switzerland	2007/10/08 2011/07/14( 修約換函 Amended by Exchange of Letters)	2011/12/13
德國 Germany	2011/12/19, 2011/12/28	2012/11/7
泰國 Thailand	1999/07/09 2012/12/03( 議定書 Protocol)	2012/12/19

## 我國關務互助協定 ( 議 ) 一覽表

## List of ROC Customs Mutual Assistance Agreements/Arrangements

簽約國 Country	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
馬其頓 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

## 我國貨品暫准通關證協定一覽表

## List of ROC ATA Carnet Agreements

簽約國 Country	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)	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

## 我國簽署國際財政合作文件

## List of ROC International Fiscal Cooperation Documents

文件名稱 Title of Document	簽署日期 Date of Signature	各年度行動計畫 Date of Signature of the Action Plan of Each Year
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	1.2012/03/01 簽署 2012 年行動計畫 Action Plan for 2012 signed on 1 <sup>st</sup> March, 2012 2.2013/03/28 簽署 2013 年行動計畫 Action Plan for 2013 signed on 28 <sup>th</sup> March, 2013 3.2013/11/01 簽署 2014 年行動計畫 Action Plan for 2014 signed on 1 <sup>st</sup> November, 2013



1. 推動與我國經貿及投資往來密切國家洽簽租稅協定，提升我商對外競爭力及增加我國投資環境吸引力，102 年間與 5 個國家（地區）進行 8 次租稅協定（議）磋商，並舉行或參與 26 場宣導說明會，以利租稅協定（議）之推動及適用。目前洽商中之租稅協定（議）計 22 個，將賡續推動，以拓展我國租稅協定網絡。
2. 推動洽簽關務互助協定及貨品暫准通關證協定，促進貿易安全與便捷，102 年間分別與 1 個國家簽署貨品暫准通關證協定及完成關務互助協定關務實務議題諮商。目前洽商中之關務協定（議）計 27 個，將賡續推動，以加強國際關務合作與交流。
3. 推動國際財政合作與交流，102 年簽署臺越財政合作瞭解備忘錄— 2013 年及 2014 年行動計畫，每年由雙方各派 2 團互訪，增進雙方財政合作關係。目前洽商中之財政合作協定計 5 個，將持續推動。
4. 促進國際財政交流及提高國際能見度，102 年辦理他國國會議員、財政部高階主管人員等蒞財政部訪問計 19 團，及派員參加經濟合作暨發展組織（OECD）與亞太經濟合作（APEC）等國際組織舉辦之國際會議，包括財政次長會議、資深官員（SOM）會議、資深財金官員（SFOM）會議、APEC 系列研討會及第 20 屆財政部長會議與雙邊會談等，與各國分享稅制稅政經驗，並掌握國際財政發展趨勢與脈動。
5. 舉辦並參與國際及兩岸會議，102 年 5 月舉辦 WTO 國家級研討會，邀請 WTO 外籍關務專家講授原產地規則，深化對海關與經貿相關部門人員之技術及訓練。另為促進兩岸財稅制度深入交流，102 年 8 月出席中國大陸舉辦之「2013 海峽兩岸財稅學術研討會」及發表評論，並於 10 月在臺舉辦「2013 海峽兩岸租稅學術研討會」。

1. In order to promote the conclusion of tax treaties with countries which have close economic, trading and investment ties so as to strengthen the competitiveness of ROC businesses and to enhance the position of the ROC as an attractive investment environment, the MOF completed eight rounds of tax treaty negotiations with five countries or areas in 2013. The MOF also organized or participated in 26 sessions of promotional seminars or events to facilitate the conclusion and the application of tax treaties. Currently, the discussion of and arrangements for 22 tax treaties are in process. With the aim to further develop the treaty network of the ROC, the MOF will continue to make every effort to promote the conclusion of tax treaties with other countries.
2. In order to promote the conclusion of customs mutual assistance agreements and ATA carnet agreements so as to advance trade security and facilitation, the MOF signed one ATA Carnet agreement and reached a consensus on the substantive issues in a customs mutual assistance agreement, respectively in 2013. Currently, discussion and arrangements for 27 customs agreements are in process, and, with the aim to promote international customs cooperation and exchanges, we will continue to make every effort to promote the conclusion of customs agreements with other countries.
3. In order to promote international fiscal cooperation and exchanges, the MOF of the ROC and Vietnam signed the Action Plan of 2013 and of 2014 in 2013 under the MOU on Financial Cooperation between the two sides, under which both parties are to each dispatch two delegations to visit each other in 2013 and 2014, with the related cooperation activities serving to strengthen the cooperative relationship between the ROC and Vietnam in the fiscal field. Currently, discussions and arrangements for five international fiscal cooperation agreements are in process, and continuous efforts will be made in the promotion of their conclusion.
4. To advance international fiscal interaction and raise the international profile of Taiwan, the MOF coordinated 19 visits by foreign parliamentary or high-level fiscal official delegations and participated in international conferences held by international organizations such as the Organization for Economic Co-operation and Development (OECD) and Asia-Pacific Economic Cooperation (APEC), including the Finance Deputy Ministers' Meeting, Senior Officials' Meeting and Senior Finance Officials' Meeting, APEC Seminars, the 20<sup>th</sup> Finance Ministers' Meeting, and related workshops, in 2013 to exchange experiences of fiscal and taxation systems with other countries and to understand the international trends in finance and tax related matters.
5. The MOF holds and also participates in international and cross-strait conferences. In May, 2013, the MOF held a WTO National Seminar, with invitations to foreign customs experts from the WTO to lecture on the rules of origin to enhance the techniques and training of the staff in customs and trade-related departments. In addition, in order to provide a platform for exchanges of fiscal experience and dialogue on cross-strait fiscal cooperation, the MOF participated in the 2013 Cross-Strait Conference on Public Finance in August, 2013 and provided comments, and held the 2013 Cross-Strait Conference on Taxation in October, 2013.

# PROMOTION



PROMOTION OF PRIVATE PARTICIPATION

## 推動促參

# 推動促參

## *PROMOTION OF PRIVATE PARTICIPATION*

### 沿革

102 年 1 月 1 日起配合行政院組織調整，由行政院公共工程委員會促參籌備處移撥至財政部成立推動促參司，持續負責推動我國民間參與公共建設之業務。

### History

On January 1<sup>st</sup>, 2013, in line with restructuring of government units by the Executive Yuan, the Preparation Office for Private Participation of the Public Construction Commission of the Executive Yuan was designated to be under the MOF in the form of the Department for the Promotion of Private Participation, and to continue to take charge of the duties related to private participation in public infrastructure (PPIP).

### 主要工作

1. 政策與制度之研訂及政令之宣導。
2. 資訊之蒐集、公告及統計。
3. 專業人員訓練。
4. 各主辦機關相關業務之協調與公共建設之督導及考核。
5. 申訴之處理。
6. 其他相關事項。

### Functions

1. The study and formulation of policies and system as well as the propagation of relevant policies.
2. The collection, announcement, and compilation of the statistics of related information and data.
3. Professional training.
4. Inter-agency coordination of authorities-in-charge in connection with the relevant operations as well as the supervision and evaluation of the related infrastructure projects.
5. The processing of complaints.
6. Other related matters.

截至 102 年底止，已簽約促參案件共 1,088 件、民間投資金額逾 9,100 億元，節省政府支出逾 8,500 億元，增加 5,400 億元政府財政收入，創造逾 15 萬名就業機會。

As of the end of 2013, a total of 1,088 PPIP contracts had been signed, representing a total amount of private investment of more than NT\$910 billion. These projects have saved the government over NT\$850 billion in expenditure, added NT\$540 billion to government revenues, and created over 150,000 jobs.

91 至 102 年已簽約促參案件效益總表  
Benefits from Projects Signed under the PPIP Structure, 2002-2013

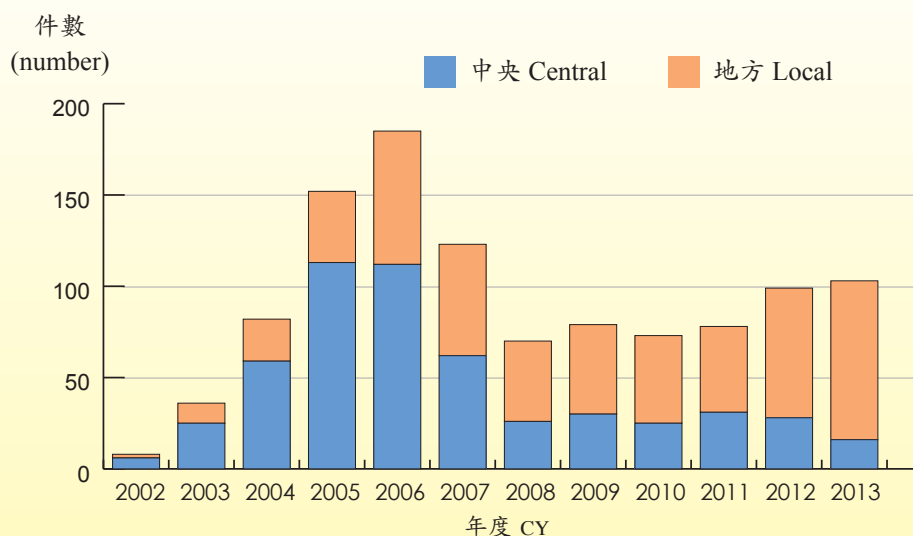
年度 Year	件數 No	簽約金額 (億元) Amount of Contract (Unit : NT\$100 million)	契約期間減少政府財政支出 (億元) Reduction in Government Expenditures During the Period of the Contract (Unit : NT\$100 million)	契約期間增加政府財政收入 (億元) Increase in Government Revenues During the Period of the Contract (Unit : NT\$100 million)	創造就業機會 (名) Jobs Created (Person)
2002	8	6	2	1	290
2003	36	625	344	46	20,108
2004	82	1,307	2,686	514	15,302
2005	152	626	587	238	19,182
2006	185	683	782	1,075	14,583
2007	123	372	247	837	7,555
2008	70	180	197	298	8,475
2009	79	530	897	649	18,883
2010	73	2,241	898	267	5,866
2011	78	401	766	458	7,006
2012	99	1,437	487	822	23,102
2013	103	775	684	287	17,194
總計 Total	1,088	9,183	8,577	5,492	157,546



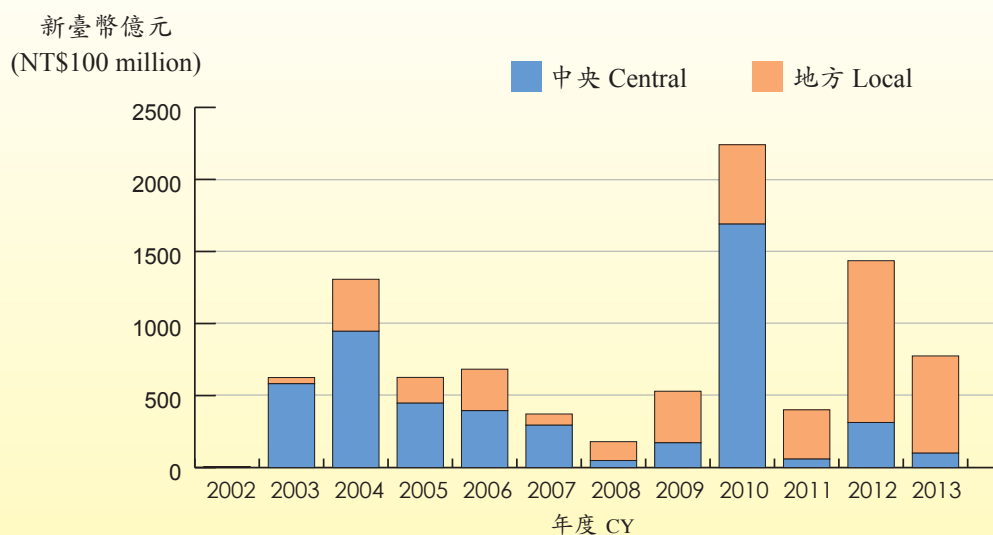
以歷年促參案件之簽約件數及簽約金額分析，中央部會簽約件數占總件數 49%，簽約金額占總金額 55%；惟就歷年資料分析，中央部會有逐漸下降，地方機關有逐漸上升之趨勢。

With regard to the analysis of the number of PPIP contracts signed and the total amount of their contracts, the central government accounted for 49% of the total number of contracts and 55% of the total amount of the contracts; however, by yearly analysis, the total number of contracts signed and the total amount of the contracts of the central government have been decreasing over the years, while those of the local governments have gradually been increasing.

歷年中央 / 地方簽約件數  
Total Number of PPIP Contracts Signed by Central and Local Government for the Year 2002 to 2013



歷年中央 / 地方簽約金額  
Total Amount of PPIP Contracts Signed by Central and Local Government for the Year 2002 to 2013





## 1. 促進民間參與公共建設執行成效

民間參與公共建設簽約案，102 年度已簽約 103 件，簽約金額約 775 億元。

## 2. 法規鬆綁與重建

- (1) 102 年 1 月 21 日訂定發布「民間參與公共建設專家學者建議名單建置要點」及「民間參與公共建設專家學者建議名單審議小組設置要點」。
- (2) 102 年 2 月 1 日發布停止適用「促進民間參與公共建設先期規劃審查作業要點」。
- (3) 102 年 2 月 22 日修正發布「促進民間參與公共建設法之重大公共建設範圍訂定及認定原則」。
- (4) 102 年 2 月 11 日修正發布「機關辦理促進民間參與公共建設案件前置作業費用補助作業要點」。
- (5) 102 年 4 月 1 日修正發布「民間參與公共建設金擘獎頒發作業要點」。
- (6) 102 年 5 月 9 日修正發布「擴大鼓勵地方政府辦理促進民間參與公共建設案件獎勵作業要點」。
- (7) 102 年 7 月 25 日修正發布「公共建設促參預評估機制（檢核表）」。
- (8) 102 年 5 月 30 日鬆綁關於「促進民間參與公共建設法」第 4 條民間機構有政府、公營事業出資或捐助者，民間申請人於參與時即應符合上開出資或捐助不得超過其資本總額或財產總額 20% 之限制。
- (9) 102 年建置停車場、衛生醫療、文教設施等類促參案件之營運績效評估共通性指標及運作機制。

## 3. 積極引導保險業資金投入公共建設

- (1) 配合行政院「引導保險業資金投入公共建設」政策，修正「促參案件 BOT 招商文件及投資契約參考範本」。

- (2) 與金融監督管理委員會合作，篩選適合保險業投入之公共建設類別。
- (3) 與臺灣金融研訓院合辦相關訓練，提升國內銀行及保險業者參與投資促參案件之相關專業知能。

#### 4.發揮民間參與公共建設投資平臺功能

##### (1) 商機平臺

102 年 6 月 21 日舉行「102 年度民間參與公共建設招商大會」，發布 102 及 103 年度民間參與公共建設逾 1,800 億元之商機；辦理 8 場商機座談會（含現勘），參與人次計逾 220 人。

##### (2) 技術輔導平臺

- a. 辦理走動式啟案及諮詢服務，協助機關開拓促參商機：102 年主動走訪金門縣政府等 18 個機關共計 19 次，計 119 案。
- b. 促參案件擴大鼓勵地方政府獎勵金核計逾 8 億元，函送行政院主計總處核頒。
- c. 核定促參前置作業費用補助案計 25 件，補助金額約 4,133 萬元。
- d. 辦理促參案件金擘獎活動：102 年 11 月 11 日舉辦《第 11 屆民間參與公共建設金擘獎》頒獎典禮，參與大會及典禮人員逾 400 人；並辦理北、中、南各 1 場觀摩活動。
- e. 召開 10 次民間參與公共建設投資平台推動會議，協助解決推動障礙。

##### (3) 政府購買公共服務型促參計畫 (PFI) 平臺

- a. 102 年 1 月組成跨單位之「財政部 PFI 專案小組」。
- b. 102 年 5 月 9 日函報行政院有關 PFI 示範計畫之選定及推動方式，刻依行政院指示研修中。

#### 5.提升基層能力培育促參專業人才

- (1) 賡續辦理教育訓練，強化基層人員之促參專業，辦理如基礎、中階、高階及主題式訓練計 38 場，逾 2,000 人次，並研訂 7 類教材內容。
- (2) 另協助各機關辦理教育訓練計 26 場，逾 1,500 人次。

## **1. Effects of the implementation of the Promotion of Private Participation**

In 2013, 103 PPIP contracts were signed to a total amount of more than NT\$77.5 billion.

## **2. Deregulation and Reconstruction of Laws**

- (1) “The Operational Guidelines Governing the Experts recommended list of Private Participation in Infrastructure” and “The Operational Guidelines Governing the Establishment of the Screening Team for the Experts Recommended List of PPIP” were promulgated on 21<sup>st</sup> January, 2013.
- (2) “The Operational Guidelines Governing the Preliminary Planning and Screening for PPIP Projects” ceased application on 1<sup>st</sup> February, 2013.
- (3) “The Principles of the Formulation and Identification of the Scope of Major Public Infrastructure under the PPIP Act” were amended on 22<sup>nd</sup> February, 2013.
- (4) “The Operational Guidelines Governing the Provision of subsidies to the Agencies Responsible for the Execution of the Pre-operational Fees Associated with PPIPs” were amended on 11<sup>th</sup> February, 2013.
- (5) “The Operational Guidelines Governing the Golden Thumb Awards for PPIPs” were amended on 1<sup>st</sup> April, 2013.
- (6) “The Operational Guidelines Governing the Awards to Local Governments to Encourage the Expansion of the Promotion of PPIP Projects” were amended on 1<sup>st</sup> April, 2013.
- (7) “The Mechanism for the Preliminary Assessment of PPIPs (Check List)” were amended on 25<sup>th</sup> July, 2013.
- (8) Article 4 of the PPIP Act to the effect that where a private institution, which has equity investment or grant from the government or state-owned enterprises, the applicant of the private institution, at the time of joining the PPIP project, shall be subject to the regulation that the aforementioned equity or grant shall not exceed 20% of the total capital or the total assets of the private institution was deregulated on 30<sup>th</sup> May, 2013.
- (9) A mechanism was established in 2013 for the evaluation of the performance of the operation of PPIP cases of the kind related to parking lots, sanitation and medical facilities, and cultural and education facilities.

## **3. Active Guidance to the Insurance Funds on Investment in Infrastructure**

- (1) In line with the policy of the Executive Yuan to guide the insurance funds to invest in public infrastructure, the “Samples of Tender Documents and Concession Agreements for the Promotion of Private Participation” were amended.
- (2) The MOF, in co-operation with the Financial Supervisory Commission, selects the type of infrastructure that suitable for the insurance industry to invest.
- (3) The MOF and the Taiwan Academy of Banking and Finance jointly held training courses for domestic banks and the insurance industry so as to improve their

professional understanding of PPIPs.

#### **4.Fostering the functions of the PPIP Investment Platform**

##### **(1) Platform for Business Opportunities**

A PPIP Investment Solicitation Convention was held on 21<sup>st</sup> June 2013, in which over NT\$ 180 billion of PPIP projects for 2013 and 2014 were announced. Eight seminars on business opportunities (including site-inspection), were held with over 220 participants.

##### **(2) Platform for Technical Counseling**

- a. “Walking around” project initiation and consulting services were provided to help agencies develop PPIP opportunities. For example, in 2013, there were 19 initiated visits to 18 agencies (including to Kinmen County Government and others) totaling 119 cases.
- b. An amount of over NT\$800 million in awards was approved for use as an incentive to the local governments to encourage expansion of PPIP and transferred to the DGBAS, Executive Yuan for disbursement.
- c. Subsidies for pre-operating expenses for 25 PPIP projects to a total of NT\$41.33 million were approved.
- d. The ceremony for the 11th Golden Thumb Awards for PPIP was held on 11<sup>th</sup> November, 2013 with over 400 participants. The MOF also held the “Observation Tour of Golden Thumb Awards-winning PPIP Projects” with one each separately in northern, central and southern Taiwan.
- e. Ten meetings to promote the investment platform for PPIP in 2013 were held to assist in resolving barriers to promotion.

##### **(3) Platform for Private Finance Initiative**

- a. A cross-department ad hoc team for PFI, MOF was established in January, 2013.
- b. A pilot project on the form of selection and promotion of PFI projects was submitted to the Executive Yuan on 9<sup>th</sup> May, 2013, and is at following the instruction of the Executive Yuan, the program is resizing.

#### **5.Improvement of the Capacity of Basic Staff and Cultivation of Professional Talent for PPIP**

- (1) Educational training to strengthen the professional skills of basic staff in PPIP was continued. A total of 38 training classes, including a number for elementary, intermediate, and advanced levels of understanding of PPIP and a number organized by topic, were held with a total of more 2,000 persons participating.
- (2) Assistance was provided to agencies in holding the PPIP training courses. A total of 26 training classes were held with over 1,500 participants.



# Perspectives



PERSPECTIVES

## 財政工作方向

## 國庫

1. 健全庫政管理，檢討公庫法規。
2. 健全出納管理制度，提升政府施政效能。
3. 落實推動財政健全方案，廣籌歲入財源，支應政府施政。
4. 檢討現行國庫零用金作業、推動中央政府各機關二代健保代繳與匯款資料退匯之e化處理機制，強化零用金制度功能及提升庫款支付效能。
5. 落實公共債務法新制，強化債務管制。
6. 強化國債管理，籌措國建財源。
7. 強化公共建設財務規劃，提升計畫財務效能；統籌可用財力資源，加速完成公共建設。
8. 推動「財政收支劃分法」儘速完成修法工作，並於完成修法前採行因應機制，維持地方財源只增不減。
9. 協同各機關積極推動「提升政府財務效能方案」。
10. 加強輔導地方財政，提升地方財政之適足性及自主性。
11. 執行健全公益彩券產業推動計畫，穩定社會福利財源。
12. 持續進行公股股權管理業務，強化國家資產有效管理，增進國庫權益。
13. 推動修正「菸酒管理法」及相關子法，增進菸酒管理效能，輔導酒品產業發展，並落實稽查取締。

## 賦稅

1. 推動所得稅法部分條文修正案完成立法  
配合我國自 102 年度起採用國際財務報導準則，擬具所得稅法部分條文修正草案。另為避免營利事業藉由在租稅庇護所成立紙上公司以規避稅負，並順應國際趨勢，於該草案建立受控外國公司及營利事業以實際管理處所認定居住者身分等制度，以維護租稅公平。
2. 推動所得稅法第 17 條之 4 修正草案完成立法  
為落實司法院釋字第 705 號解釋意旨，明定非現金財產捐贈列舉扣除金額之計算方式，避免高所得者藉捐贈行為進行租稅規劃，造成實質漏稅之情事，以遏止租稅逃漏，維護租稅公平，並合乎憲法第 19 條租稅法律主義，擬具所得稅法第 17 條之 4 修正草案，將積極推動該修正草案完成立法。
3. 推動所得稅法第 15 條修正草案完成立法  
為落實司法院釋字第 696 號解釋意旨，修正我國綜合所得稅課稅單位制度，增列納稅義務人或其配偶各類所得分開計算稅額合併申報之方式，俾合乎憲法第 7 條平等原則，擬具所得稅法第 15 條修正草案，將積極推動該修正草案完成立法。
4. 推動證券交易稅條例第 2 條之 2、第 3 條修正草案完成立法  
為提升權證流動性及投資人參與權證市場意願，以提振股市，活化金融，擬具證券交易稅條例第 2 條之 2、第 3 條修正草案，調降履行權證報價責



## 賦 稅

任之避險股票交易適用之證券交易稅稅率，將積極推動該修正草案完成立法。

### 5. 推動特種貨物及勞務稅條例部分條文修正草案完成立法

為進一步落實健全房屋市場政策、衡平國內社會觀感及維護租稅公平，擬具特種貨物及勞務稅條例部分條文修正草案，營造更合理的租稅環境。

### 6. 推動記帳士法第 4 條條文修正草案完成立法

為落實保障人權及人民之工作權，擬具記帳士法第 4 條修正草案，將該條第 1 項第 4 款修正為有「罹患精神疾病或身心狀況違常，經主管機關委請二位以上相關專科醫師諮詢，並經主管機關認定不能執行業務」之情事者，不得充任記帳士，以保障人民職業自由之權利，並兼顧受記帳士協助記帳及履行納稅義務之納稅義務人權益。

## 關 務

1. 促進法規合理化及提升關員服務品質。
2. 因應國內外經濟情勢，適時檢討調整關稅稅率。
3. 擴大保稅區營運功能，提升保稅區物流效率。
4. 精進「關港貿單一窗口」加值服務，提升通關簽審作業效能。
5. 推動多國貨櫃拆併作業，提升經貿競爭力。
6. 推動海運快遞業務，建構海運快遞通關環境。
7. 賡續推動預報貨物資訊，導入進口預報作業機制。
8. 落實海峽兩岸海關合作協議，促進兩岸經貿發展。
9. 配合自由經濟示範區，創新關務便捷服務。
10. 落實反傾銷措施，維護公平貿易及產業經營環境。
11. 推動國際關務合作，建立實質多邊及雙邊關係。

## 國有財產

1. 賡續全面檢討現行法規，簡化作業流程，提升行政效率，落實便民服務。
2. 執行「被占用國有非公用不動產加強清理計畫」，積極清理被占用土地，納入正常管理或騰空收回，維護國有財產權益。
3. 督促中央各主管機關持續檢討及辦理大面積「閒置」、「低度利用」及「不經濟使用」國有建築用地活化作業，提升國有公用財產運用效率。
4. 鬆綁相關法令，加強標租及委託經營等多元運用方式，並以設定地上權、都市更新、改良利用等方式開發釋出國有土地，以應民間產業發展需用土地。
5. 加強結合地方政府或目的事業主管機關共同開發國有土地，善用國土資源，帶動相關產業發展及公共建設。

## 財政資訊

1. 配合財政部推動扣免繳憑單免寄發政策，建置扣免繳憑單查詢機制。
2. 推動電子發票，建構電子發票資料運用環境，提供 Big Data 分析運用與 Open Data 資料開放服務，創造智慧好生活計畫。
3. 賡續推動並強化財政部及所屬機關(構)資訊安全與個人資料管理制度，並通過財政資訊中心及各地區國稅局 BS10012 個人資料管理制度認證。
4. 賡續推動財政部機房共構，供財政部所屬國庫署及國有財產署設備進駐使用。
5. 建置財政資訊共享服務平臺、財政部整合性之公開資料單一入口服務平臺、財政部跨機關及與其他政府機關間資料交換管道及策展資訊服務平臺。

## 國際財政

1. 持續推動與我國經貿關係密切國家洽簽雙邊租稅協定，以消除國際間重複課稅，營造永續低稅負環境，吸引外人投資，進而促進我國經濟成長，並保障國人在國外投資或經營事業獲得合理租稅待遇，提升我商國際競爭力。
2. 持續推動國際關務合作與交流，積極洽簽關務互助協定及貨品暫准通關證協定，促進貿易安全與便捷。
3. 加強國際財政合作與交流，積極參與國際會議，掌握世界趨勢與借鏡國際經驗。
4. 洽簽國際財政合作協定，強化國際財政關係。

## 推動促參業務

1. 持續運作民間參與公共建設平台，媒合各部會、地區之商機案件及投資資金，協助解決個案推動窒礙，並針對大型案件於公告後無廠商申請或未能順利簽約者，會同各主辦機關檢討原因，積極排除投資障礙。
2. 持續檢討鬆綁促參法規、研修相關規定及措施，並檢視現有促參契約參考範本，進行契約條文之增修，並增列企業社會責任及相關公約等規範，以符時代潮流。
3. 善用跨域合作，規劃辦理招商大會及商機座談會，擴大 103 年至 104 年之促參案源招商資訊，陸續推出公有土地活化、都市更新及交通等民間投資公共建設案，並整合現行至各地區辦理商機座談等措施，擴大行銷層面。
4. 引進政府購買服務型促參計畫，持續研議建立 PFI 制度之相關機制，引導民間資金投入公共建設，靈活運用政府財政，提升政府效能。
5. 引進壽險資金投入公共建設，與金融監督管理委員會共同研商建立適合保險業參與公共建設之模式及案件類型。

## National Treasury

1. Review of the regulations of treasury affairs in order to enhance treasury management.
2. Establishment of a sound treasury management system to enhance the efficiency of government administration.
3. Implementing “The Sound Finance Program” and raising revenues so as to provide funding resources to support government administration.
4. Review of the current national treasury petty cash system and of the use of electronic mechanisms for the processing of the remittance data and returns of the second-generation National Health Insurance premiums withheld by all central government agencies to enhance the functions of the petty cash system and improve the performance of treasury fund payment.
5. Implementation of the new system of the Public Debt Act to strengthen debt control.
6. Strengthening of the management of the public debt; the raising of funds for national construction projects.
7. Strengthening of the financial planning of public infrastructure projects; enhancement of the financial performance of the projects; and use of available national financial resources to accelerate the completion of major public infrastructure projects.
8. Promotion of the amendment of the Act Governing the Allocation of Government Revenues and Expenditures and adoption of a matching mechanism to ensure an increase in the financial resources of local governments before the completion of the amendment .
9. Promotion of the “Program for Improving the Efficiency of Government Finance” in co-operation with other agencies.
10. Strengthening of the assistance provided to local governments to enhance local fiscal adequacy and autonomy.
11. Implementation of a sound public welfare lottery industry promotion program to stabilize the sources for social welfare activities.
12. Continuation of the handling of the managerial affairs of the government’s shareholdings; strengthening of efficiency in the management of national assets; increase the benefits to the national treasury.
13. Promotion of the amendment of the Tobacco and Alcohol Administration Act and the relevant regulations; increase in the efficiency of tobacco and alcohol administration; provision of assistance for the development of the alcohol product industry and enforcement of the inspection and seizure of illegal products.

## Taxation

1. Promotion of the legislation of the draft amendments to the Income Tax Act To cope with the adoption of International Financial Reporting Standards (IFRSs)

## Taxation

from 2013, the MOF proposed amendments of the Income Tax Act. Further, following the international trend to prevent profit-seeking enterprises from setting up paper companies in tax havens for the purpose of tax avoidance, the above-mentioned amendments also include Controlled Foreign Corporation (CFC) rules and stipulate that an enterprise shall be deemed to be a resident if its place of effective management is situated in Taiwan. The above measures will improve tax equity.

2. Promotion of the legislation of the draft amendment to Article 17-4 of the Income Tax Act

Based on Interpretation No 705 of the Judicial Yuan and to avoid abusive tax planning by high-income individuals in the filing for the deduction of contributions and donations and to maintain taxation justice, the draft amendment of Article 17-4 to the Income Tax Act on the standards for the calculation of the itemized deduction of non-cash property contributions and donations was proposed by the MOF to conform with the principle of taxation by law as provided by Article 19 of the Constitution, and the MOF will make active efforts to promote the legislation of the aforesaid draft amendment of the Income Tax Act.

3. To promote the legislation of the draft amendment to Article 15 of the Income Tax Act

Based on Interpretation No 696 of the Judicial Yuan, the draft amendment to Article 15 of the Income Tax Act to provide an additional method of calculating income tax for a taxpayer or his or her spouse who chooses to compute each kind of income separately was proposed by the MOF to further comply with the principle of equality under the constitution, and the MOF will make active efforts to promote the legislation of the aforesaid draft amendment of the Income Tax Act.

4. Promotion of the legislation of the draft amendment to Article 2-2 and Article 3 of the Securities Transaction Tax Act

Based on the promotion of the liquidity of warrant trades and the enhancement of the willingness to investment, the MOF proposed the draft amendments to Article 2-2 and 3 of the Securities Transaction Tax Act to reduce the securities transaction tax rate on hedging operations that are due to the warrant issuer's performance of quoted obligation. In order to boost stock market and financial activity, the MOF will make active efforts to promote the legislation of the aforesaid draft amendment of the Securities Transaction Tax Act.

5. Promotion of the legislation of the draft amendments to the Specifically Selected Goods and Services Tax Act

To further implement the purpose of enhancing the soundness of the housing market, and balancing domestic social concerns and achieving tax justice, the MOF proposed amendments of the Specifically Selected Goods and Services Tax Act to establish an even fairer taxation environment.

6. Promotion of the legislation of the draft amendment to Article 4 of the Certified Public Bookkeepers Act

Based on implementation of the protection of human rights and the people's right to work, the draft amendment to Article 4 of the Certified Public Bookkeepers Act to

## Taxation

stipulate that a certified public bookkeeper may not practice as a CPB where he or she suffers from mental illness or any other irregular physical or mental condition, and which condition is confirmed by two or more medical physicians of the appropriate specialty consulted upon request of the competent authority, and the competent authority has determined that he or she is unable to practice was proposed by the MOF to protect the right of people's occupational freedom and taxpayer's rights.

## Customs

1. Rationalization of laws and regulations and enhancement of Customs service quality.
2. Appropriate adjustment of tariff rates in response to changes in the domestic and international economy.
3. Enlargement of the functions in bonded areas to enhance efficiency in logistics.
4. Elevation of the value-added services of the "Customs-Port-Trade (CPT) Single Window" to accelerate licensing-related operations.
5. Promotion of the operation of Multi-Nation Container Consolidation (MCC) to increase economic competitiveness.
6. Establishment of an environment for maritime express to implement maritime express in the consignments business.
7. Continuous promotion of the Advance Cargo Information Plan to implement the operation of the advance cargo mechanism.
8. Fulfillment of the Cross-Strait Customs Co-operation Agreement to expedite cross-strait economic development.
9. Facilitation of Innovative Customs services in line with the policy of free economic pilot zones.
10. Practice of anti-dumping measures to maintain an environment for fair trade and business operations.
11. Enhancement of international Customs co-operation to establish substantive multilateral and bilateral relationships with trading partners.

## National Property

1. Comprehensive review of current laws and regulations, simplification of operating procedures, increase in administrative efficiency, and implementation of convenient



## National Property

- services for the public.
2. Execution of the “Plan for Strengthening the Clean Up of Occupied Non-Public Use Land”, with positive action in the clearing-up of occupied national land, and with normal management or retrieval on vacation, in order to maintain the rights of national properties.
  3. Urging of the central competent authorities to continuously review and handle the operations for the activation of large areas of “idle”, “low utilization” and “uneconomical use” state-owned construction land to enhance efficiency in the utilization of the state-owned public property.
  4. Loosening of related regulations to encourage selling, rental and consigned operation, with the use of simple collaboration and other, multi-faceted methods in cases related to the handling of national land; creation of superficies for national land, urban renewal, with improvements in the utilization in order to provide land suitable for the land requirements of private corporations.
  5. Strengthening of the co-operation between local governments and the competent authorities in charge of specific business to make good use of national land resources, and promote the development of relative industries and the construction of public facilities.

## Fiscal Information

1. Action in concert with the policy of promoting not mailing tax withholding or exemption certificates by implementing an enquiring mechanism for the use of by the public.
2. Launch of the “Creating Intelligent Life by e-Invoices Project” to allow far more e-invoice applications to construct environments that allow the application of big data analysis and of the open data service to make the life more intelligent for the public.
3. Enhancement of the information security management system and personal information management system (PIMS) for the MOF and its subordinate agencies and allow the PIMS of the Fiscal Information Agency and the five National Taxation Bureaus to fulfill the requirements of BS10012 and pass the assessments.
4. Construction of the server colocation environment of the MOF to allow for installation of the system for the National Treasury Administration and for the National Property Administration.
5. Launch of the “Fiscal Information Sharing Service Platform Project” to construct a single integrated entrance and platform for the data that is open to the public, a platform for the cross-organizational data exchange, and a platform for the curation service.



## International Fiscal affairs

1. Continuation of the promotion of the conclusion of bilateral tax treaties with countries which we have a close economic and trading relationship so as to alleviate the burden of double taxation, create a sustainable low tax environment, attract foreign investment and promote the economic growth of the ROC; and, moreover, to ensure that our nationals obtain fair tax treatment while investing or doing business abroad and to enhance international competitiveness.
2. Continuation of the promotion of international customs co-operation and exchanges; active engagement in the signing of customs mutual assistance agreements and ATA Carnet agreements; advancement of trade security and facilitation.
3. Strengthening of international fiscal co-operation and exchanges; active participation in international conferences; grasping of world trends and learning from international experience.
4. Signing of international fiscal co-operation agreements; strengthening of international fiscal relationships.

## Promotion of Private Participation

1. Continuation of the implement action of the Platform for PPIP, co-ordination of business opportunities and the investment funds of all agencies and areas to help resolve the problems in the promotion of PPIP projects. As for major infrastructure projects for which there are no applicants after public announcement or for which a contract is unable to be signed smoothly, the MOF shall jointly discuss the reasons with each authority-in-charge and be active in resolving the barriers to investment.
2. Continuation of the review of the deregulation of PPIP laws and regulations, study and revision of related regulations and measures as well as re-examination of the current model sample for PPIP contracts to see if any addition or amendment is needed. And, in conformity with the trend of times, corporate social responsibility and related conventions were incorporated in the contract.
3. Maximization of the use of cross-boundary alliances and expansion of the business opportunities for PPIP, with the holding of an investment solicitation convention and business opportunities seminar regularly to provide data for 2013—2014 PPIP projects. Continuation of the promotion of the reactivation of public land, urban renewal and transportation for PPIP projects and integration of current measures to hold business opportunity, seminars in each area so as to expand the level of marketing.
4. Proposal of the plan for use of the private finance initiative (PFI), with continuation of the studying of the related mechanism for the establishment of PFI system so as to channel private capital to invest in infrastructure, and to enhance government finance to promote the efficiency of government.
5. The MOF, in co-operation with the Financial Supervisory Commission selects the kind of infrastructure and type of the case that is suitable for the insurance industry to invest in.

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**中華民國財政**  
**Government Finance in The Republic of China**  
**2014**

出版：財政部

網址：<http://www.mof.gov.tw>

編輯：財政部綜合規劃司

地址：臺北市愛國西路2號

電話：(02) 2322-8178

傳真：(02) 2394-1479

出版年月：中華民國103年7月

創刊年月：中華民國66年8月

刊期頻率：年刊

本書同時登載於財政部網站

設計印刷：捷騰數位科技有限公司

臺北市羅斯福路二段140號2樓之5

電話：(02)2365-2563

定價：新臺幣150元

Publisher：Ministry of Finance

Website: <http://www.mof.gov.tw>

Editor：Department of Planning, Ministry of Finance

Address：No. 2, Aiguo W. Rd., Taipei City 10066, Taiwan, R.O.C.

Tel：(02) 2322-8178

Fax：(02) 2394-1479

Date of Issue：July, 2014

Date of First Issue：August, 1977

Frequency：Annually

Web Page PDF Edition： <http://www.ttc.gov.tw/book/2.htm>

Design & Printing：Jie-teng Digital Printing Services Co., Ltd.

Address：2F-5, No. 140, Sec. 1, Roosevelt Rd., Taipei City 100, Taiwan, R.O.C.

Tel：(02) 2365-2563

Price: NT\$150

GPN：2006600042    ISSN：1682-3990

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