

# 中華民國財政

## GOVERNMENT FINANCE IN THE REPUBLIC OF CHINA

### 2016



財政部 編印  
中華民國一〇五年七月

MINISTRY OF FINANCE  
REPUBLIC OF CHINA  
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# 序 言

財政部職掌國家財政，業務涵蓋國庫、賦稅、關務、國有財產、財政資訊、國際財政及促進民間參與公共建設等範疇，分別由國庫署、賦稅署、各地區國稅局、關務署、國有財產署、財政資訊中心、國際財政司及推動促參司主管。

為因應國家各階段發展需要，兼顧財政健全永續，財政部秉持務實彈性原則，妥善運用財政政策，支援政府各項施政。回顧104年，房地合一課徵所得稅制度相關修法案於6月24日修正公布，自105年1月1日起實施，是我國稅制改革上重要里程碑，所增加稅收將循預算程序用於住宅政策及長期照顧服務支出，逐步落實居住正義並促進社會資源分配合理化。

展望未來，財政部將在既有基礎上繼續深耕經營，謀求財政穩定健全，加速推動改革回應外界期待，努力實踐政府施政目標—秉持「以民為本」核心理念，以「創新、就業、分配」為核心價值，推動國家永續發展。

財政工作經緯萬端，為有助於各界瞭解我國財政，特編印「2016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，最後精要介紹財政部現階段工作方向，期盼各界能續予支持與賜教。

財政部部長 許虞哲 謹識

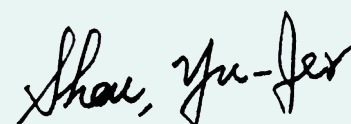
## PREFACE

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. The major agencies of the above activities of the Ministry are the National Treasury Administration, the Taxation Administration, the National Tax 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 to ensure sound and sustainable finance. On June 24, 2015, the amendments that income derived from house and land transaction shall both be taxed were promulgated, taking effect on January 1, 2016, which marks a milestone in our tax reform efforts. The increased tax revenue derived from the new system shall be used for expenditures on housing policies and long-term care services in line with the budgetary procedures, so as to carry out housing justice and improve reasonable distribution.

In the future, the MOF will continue to implement a broader range of fiscal policies to maintain sound finance based on existing foundations, accelerate reforms in response to public expectation, work towards achieving the government's goal of "service to the people" and promoting sustainable national development based on the core values of "innovation, job creation and equitable distribution of resources."

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.



Sheu, Yu-Jer  
Minister  
Ministry of Finance

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# Ministry of



MINISTRY OF FINANCE

# Finance

## 財政部



# 財政部

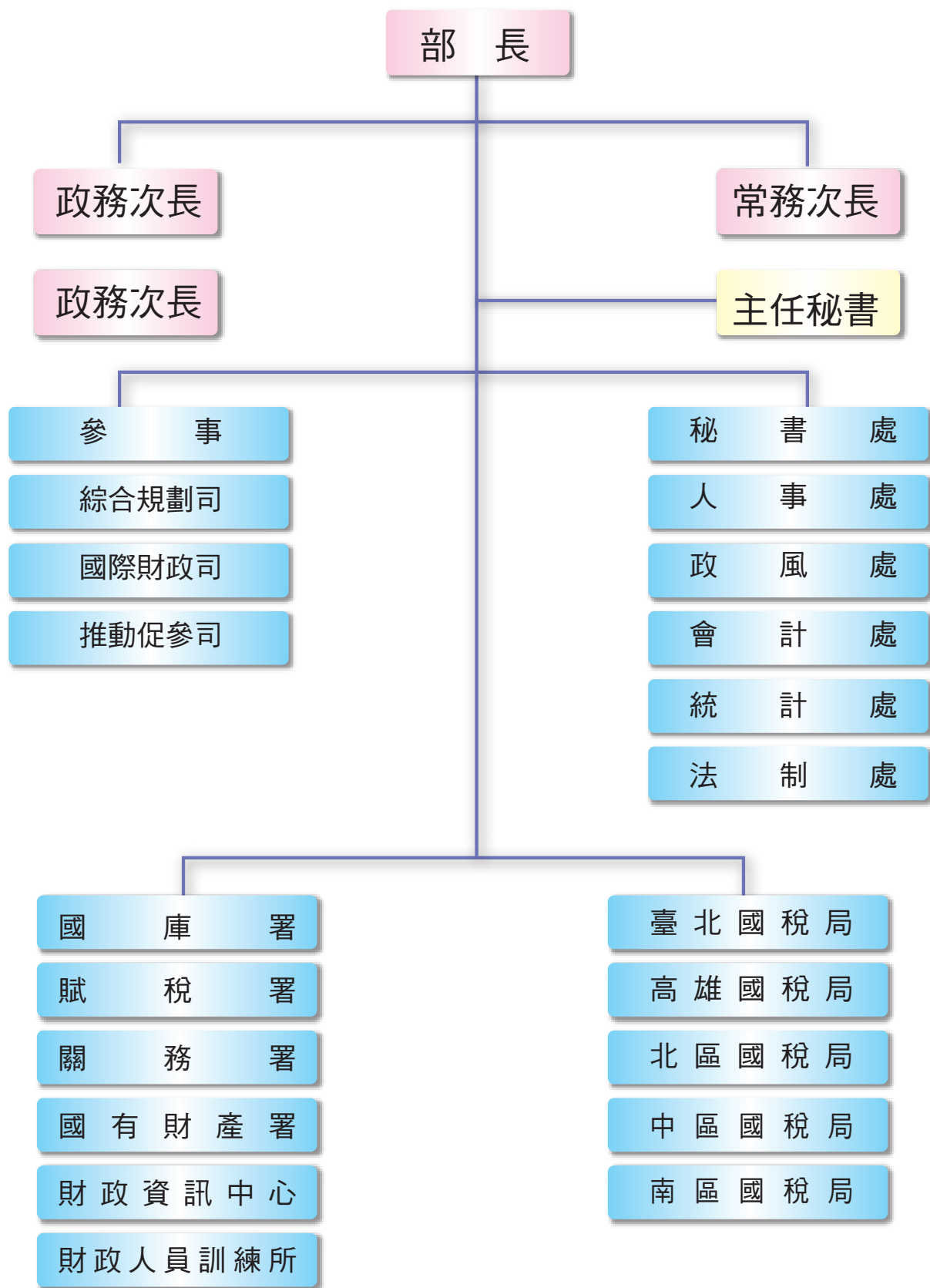
## *MINISTRY OF FINANCE*

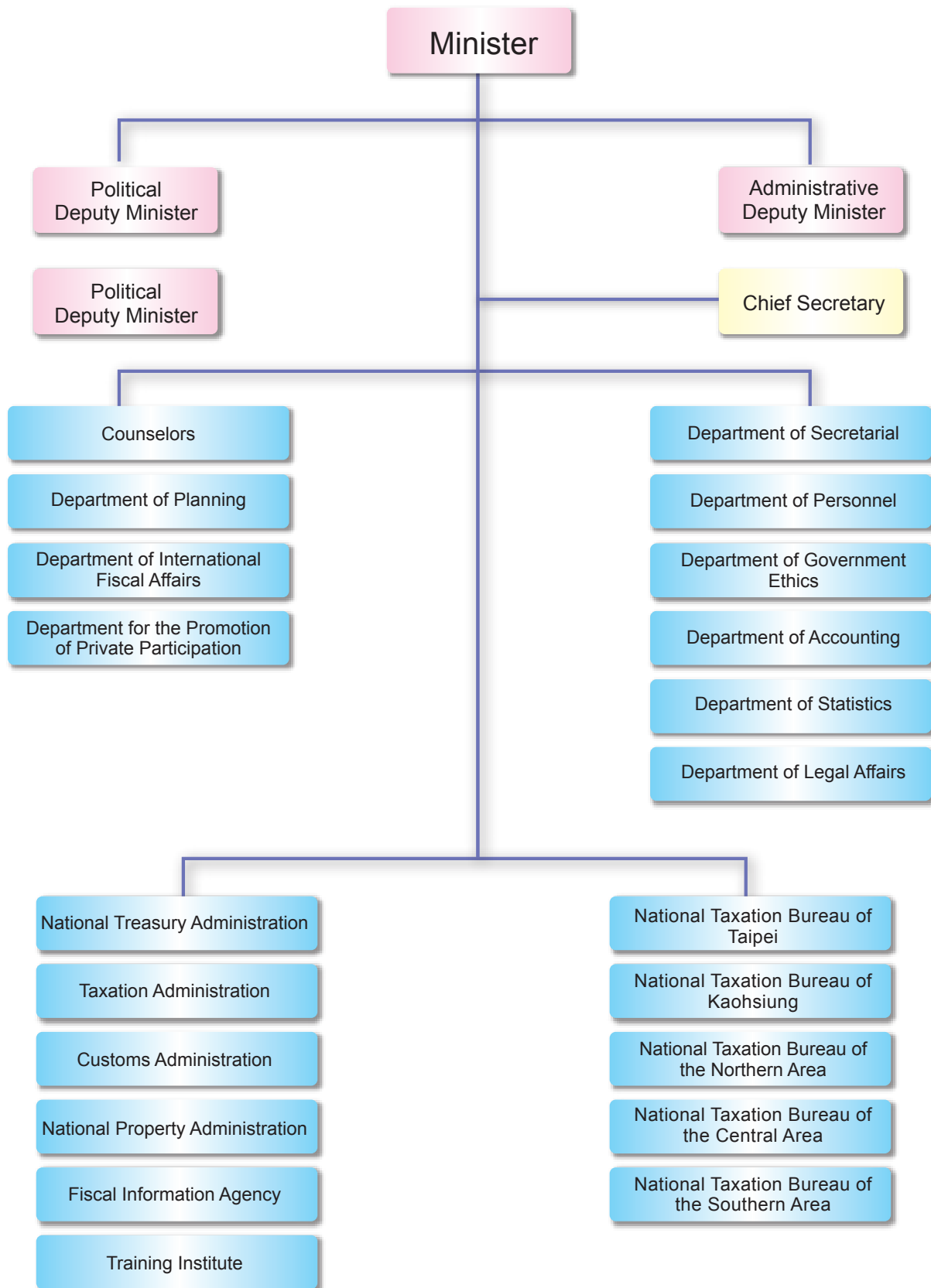
行政院為辦理全國財政業務，特設財政部。101年2月3日配合行政院組織調整制定公布「財政部組織法」，並自102年1月1日施行。依據組織法規定財政部掌理下列業務：

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

The Executive Yuan established the Ministry of Finance (hereinafter referred to as “MOF”) to administer the national finances. On February 3, 2012, in accordance with the restructuring of the Executive Yuan, the “Organization Act of the Ministry of Finance” was enacted and promulgated, and became effective on January 1, 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17年12月8日制定公布財政部組織法，設置國庫司掌理國家資產運用、撥款命令複核、基金保管及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。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日修正公布國庫署組織條例。

88年7月1日依行政院核定之臺灣省政府功能業務與組織調整原則，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日令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。

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

### History

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

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

enacted and promulgated the Organization Act of the MOF on December 8, 1928. The Department of the National Treasury was responsible for the utilization of national assets, examination of appropriations, safekeeping of funds, and the administration of the receipts and payments of the National Treasury. On March 26, 1940, the National Government amended and promulgated the Organization Act of the MOF. The Department of the National Treasury was then upgraded to be an Administration, and the Organization Act of the National Treasury Administration (NTA) was promulgated on the same day. The National Government amended and promulgated the Organization Act of the NTA on February 10, 1942, and the President promulgated the amended Organization Act of the NTA on July 22, 1981.

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

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

## 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. 健全各級公庫制度，提升政府財務效能。
3. 強化集中支付管理，確保庫款支付安全。
4. 運用國債政策，調節財政收支，確保經濟安定。
5. 合理劃分各級政府財政收支，輔導地方財政。
6. 公益彩券發行管理。
7. 辦理公股股權管理，強化國家資產運用及增進政府財務效能。
8. 強化菸酒管理機制，提升管理效能。
9. 強化集中支付管理，確保庫款支付安全。

## Functions

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



## 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，95及96年財政收支差短均在新臺幣（以下同）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年起景氣回升，財政收支狀況已漸為改善，104年收支賸餘為171億元。

In general, the financial condition of the ROC government is relatively sound and stable. From 2006 to 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 2008, the government actively promoted various programs to revive the economy, and with the further necessity of reconstruction after Typhoon Morakot in 2009, the gap between government revenues and expenditures increased again. Fortunately, since 2010, with the recovery of economy, the financial situation has improved slightly. The surplus of 2015 was NT\$ 17.1 billion.

單位：新臺幣拾億元

Unit: NT\$ billion

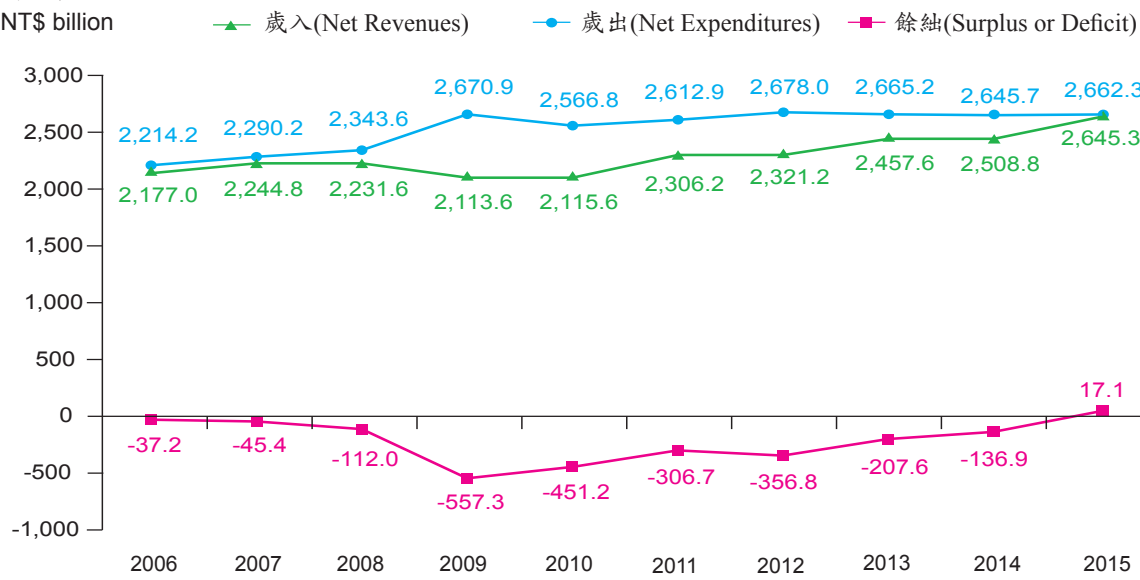
年 度 CY	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘 絀 Surplus or Deficit
2006	2,177.0	2,214.2	-37.2
2007	2,244.8	2,290.2	-45.4
2008	2,231.6	2,343.6	-112.0
2009	2,113.6	2,670.9	-557.3
2010	2,115.6	2,566.8	-451.2
2011	2,306.2	2,612.9	-306.7
2012	2,321.2	2,678.0	-356.8
2013	2,457.6	2,665.2	-207.6
2014	2,508.8	2,645.7	-136.9
2015	2,662.3	2,645.3	17.1

附註：自95年起為決算數。因尾數四捨五入關係，統計表細項合計與總數略有差異（以下同）。

Note: Since 2006, the figures are final accounts. Certain figures may not add up to the total due to rounding of the figures throughout this book.

新臺幣拾億元

NT\$ billion

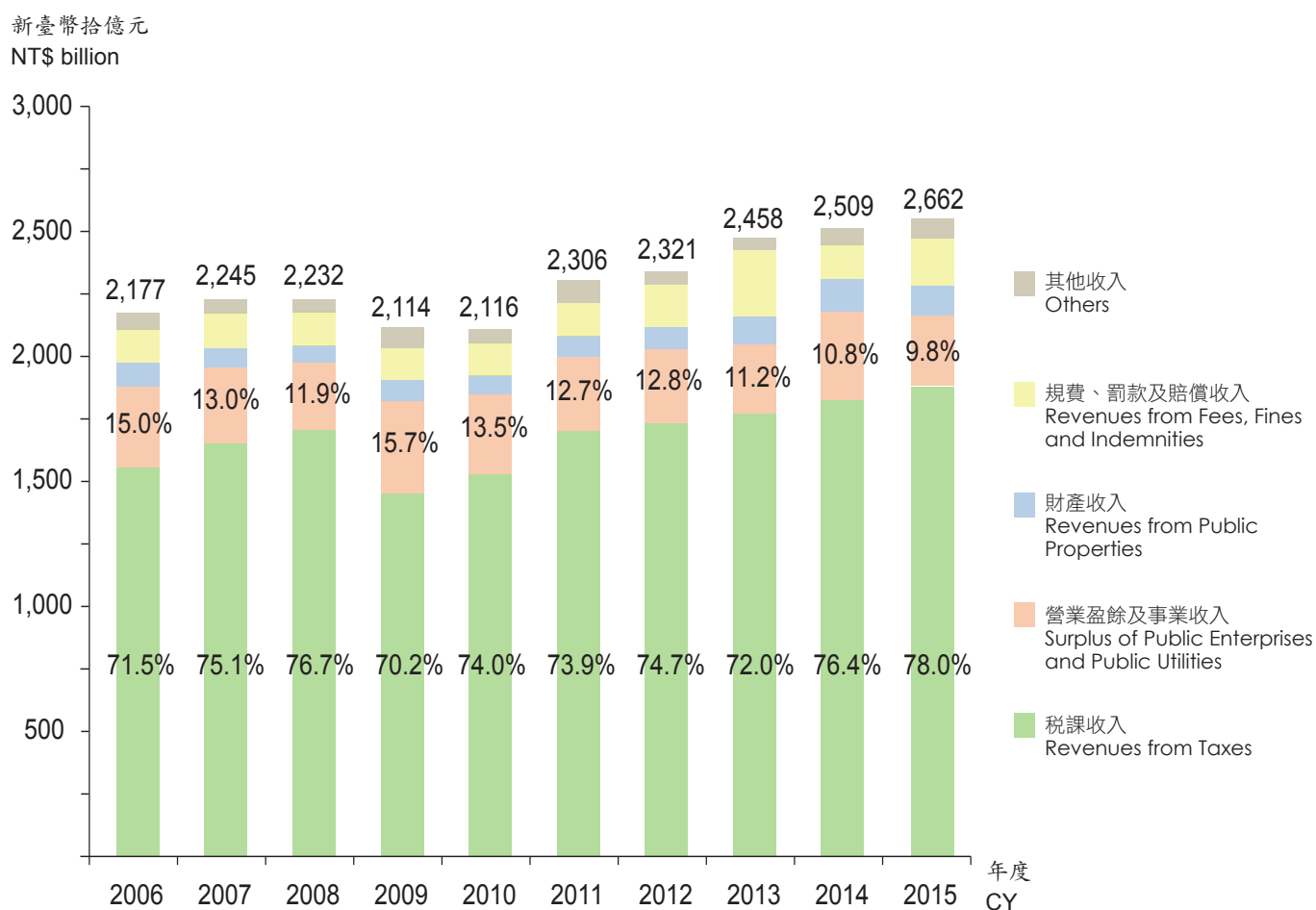


## 各級政府歲入淨額結構

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

104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95年之71.5%上升至104年之78.0%。

In 2015, 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 71.5% in 2006 to 78.0% in 2015.



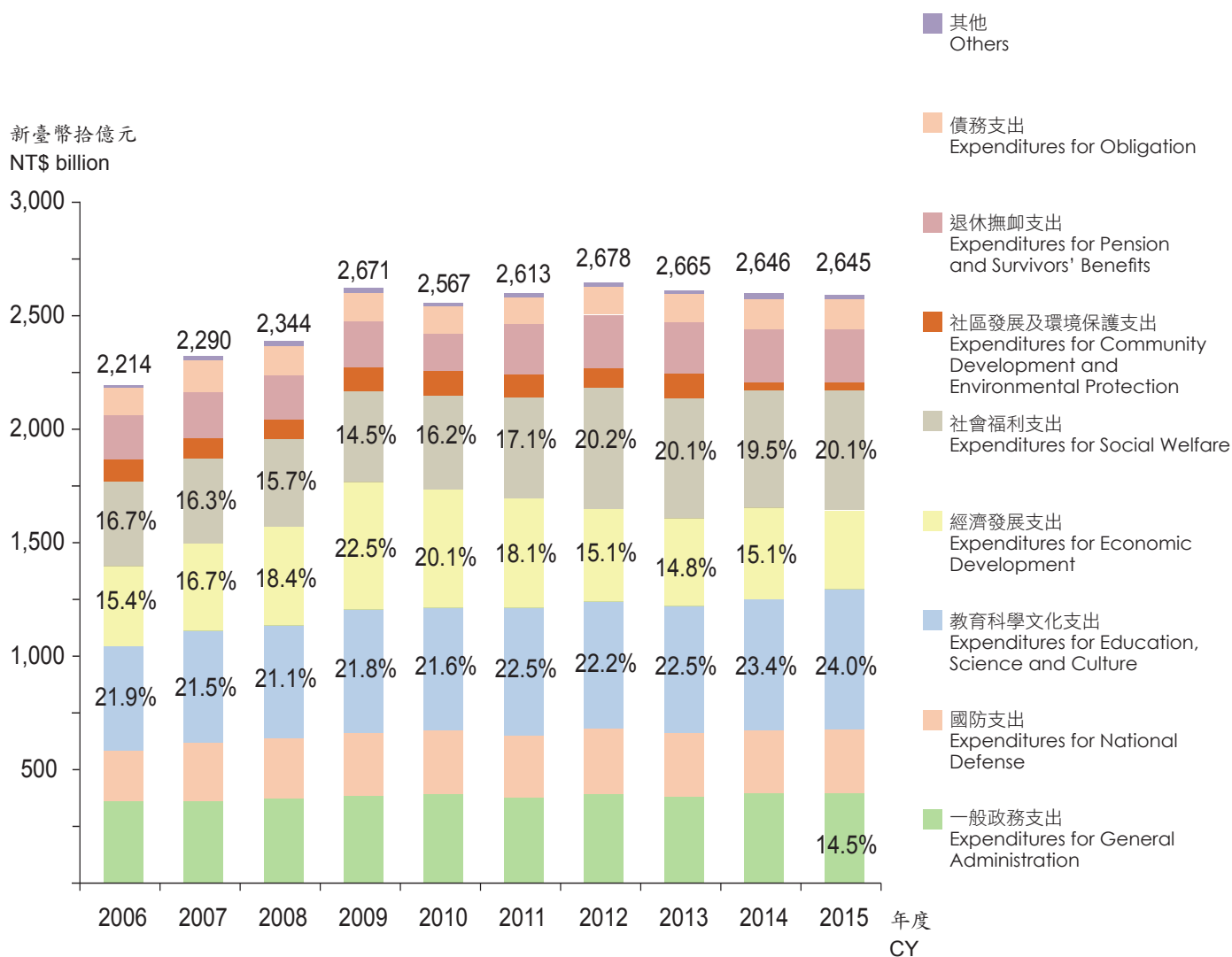
附註：自95年起為決算數。

Note: Since 2006, 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

104年各級政府歲出淨額，以教育科學文化支出、社會福利支出及一般政務支出所占比重較大，分別占24.0%、20.1%及14.5%；自95年以來，以社會福利支出及教育科學文化支出比重各增加3.4與2.1個百分點較多，而經濟發展支出、社區發展及環境保護支出比重則各減少2.1與0.9個百分點。

In 2015, the three largest shares of net government expenditures of all levels were expenditures for (I) education, science, and culture, (II) social welfare, as well as (III) general administration, accounting for 24.0%, 20.1%, and 14.5% of expenditures, respectively. Since 2006, expenditures for (II) and (I) have increased by 3.4 and 2.1 percentage points, whereas expenditures for economic development and community development and environmental protection have decreased by 2.1 and 0.9 percentage points.



附註：自95年起為決算數。

Note: Since 2006, the figures are final accounts.

100年下半年以來受歐債危機之影響，全球景氣復甦不如預期，101年國內經濟成長率連續下修，致101年收支短差擴大；惟自102年第4季起國內經濟景氣逐漸復甦，加上推動「財政健全方案」顯現成效，104年度歲入歲出差短大幅縮減至109億元，為近年來最低，財政狀況已漸改善。

In the latter half of 2011, due to the impact of the European debt crisis, the global economy grew less than expected, and our domestic economic growth rate was successively modified downward, leading to an expansion of the deficit in 2012. Fortunately, the domestic economy has progressively recovered since the 4th Quarter 2013, and we have been successfully promoting "The Sound Finance Program." The deficit in 2015 has decreased to 10.9 billion, the lowest in recent years. Our financial situation has been gradually improving.

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
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	1,730.5	1,855.9	-125.4
2014	1,726.4	1,853.6	-127.1
2015	1,885.3	1,896.2	-10.9

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。

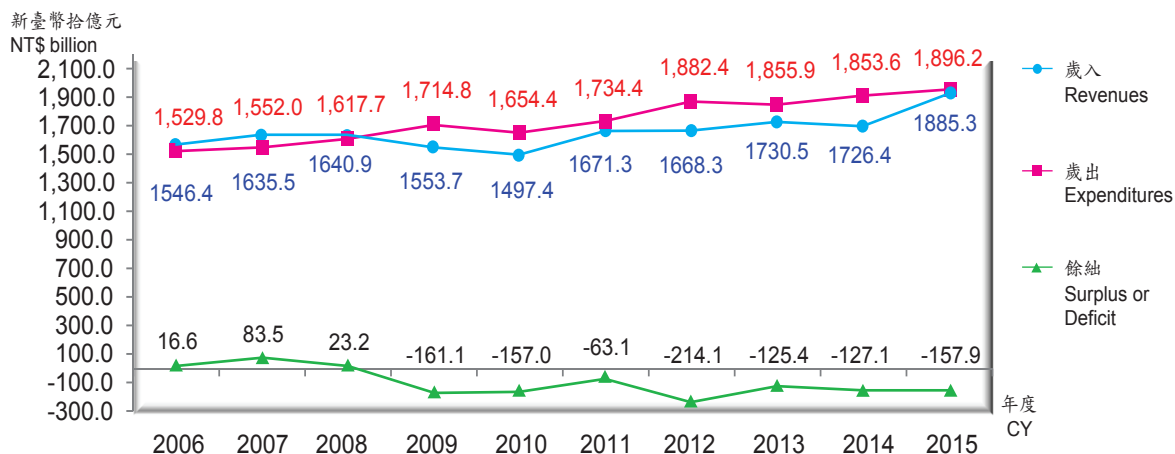
2. 95年至103年為審定決算數，104年為院編決算數。

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:

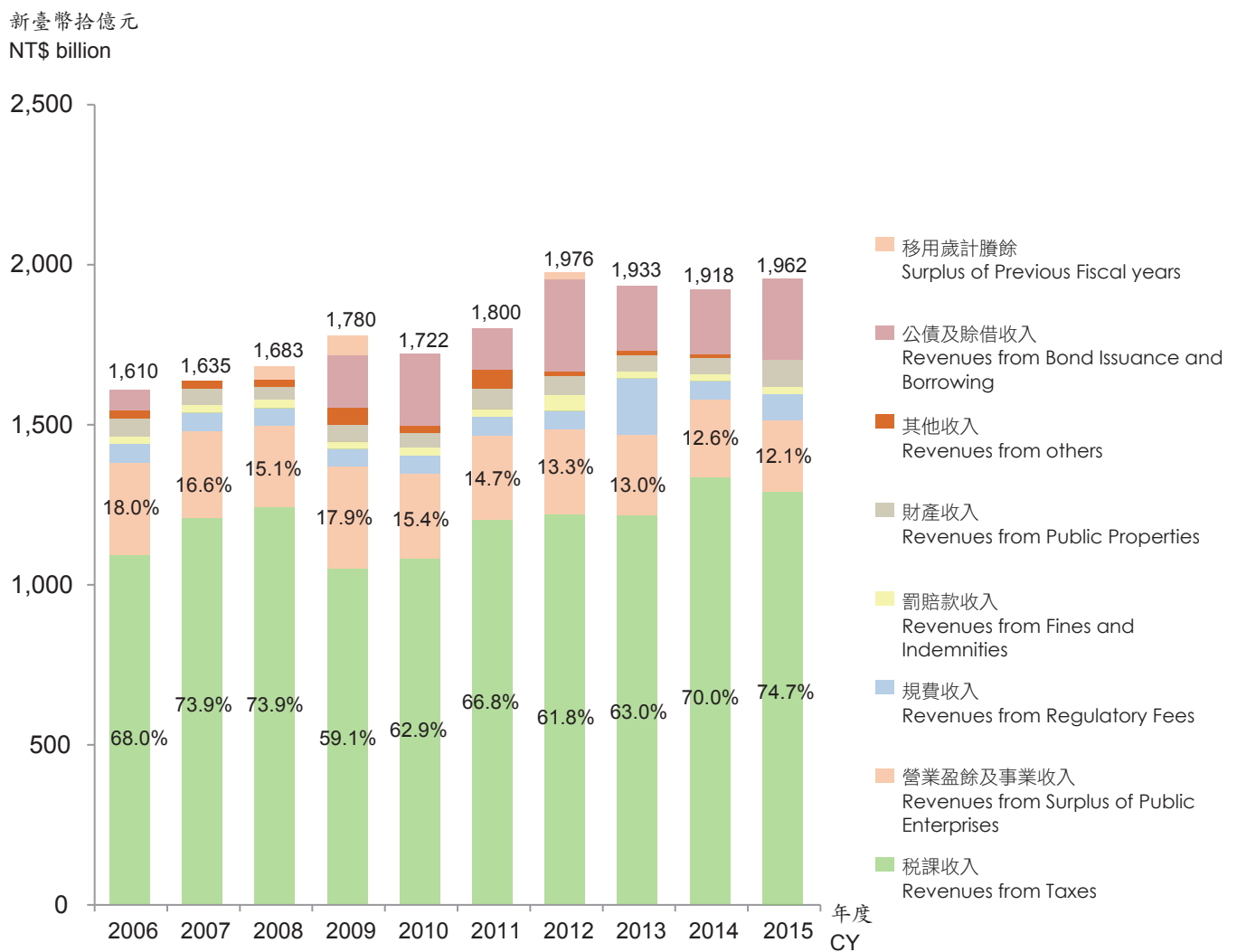
(1) 2006~2014: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2015: 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，過去10年中央政府總預算收入狀況如下：

Tax revenue is the main source of the central government budget revenues. Data of the revenues structure of the Central Government General Budget for the past decade are listed below.



附註：103年以前為決算審定數；104年為院編決算數。

Note: 1. 2006~2014: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

2. 2015: Final Accounts of the Central Government, edited by the Executive Yuan.

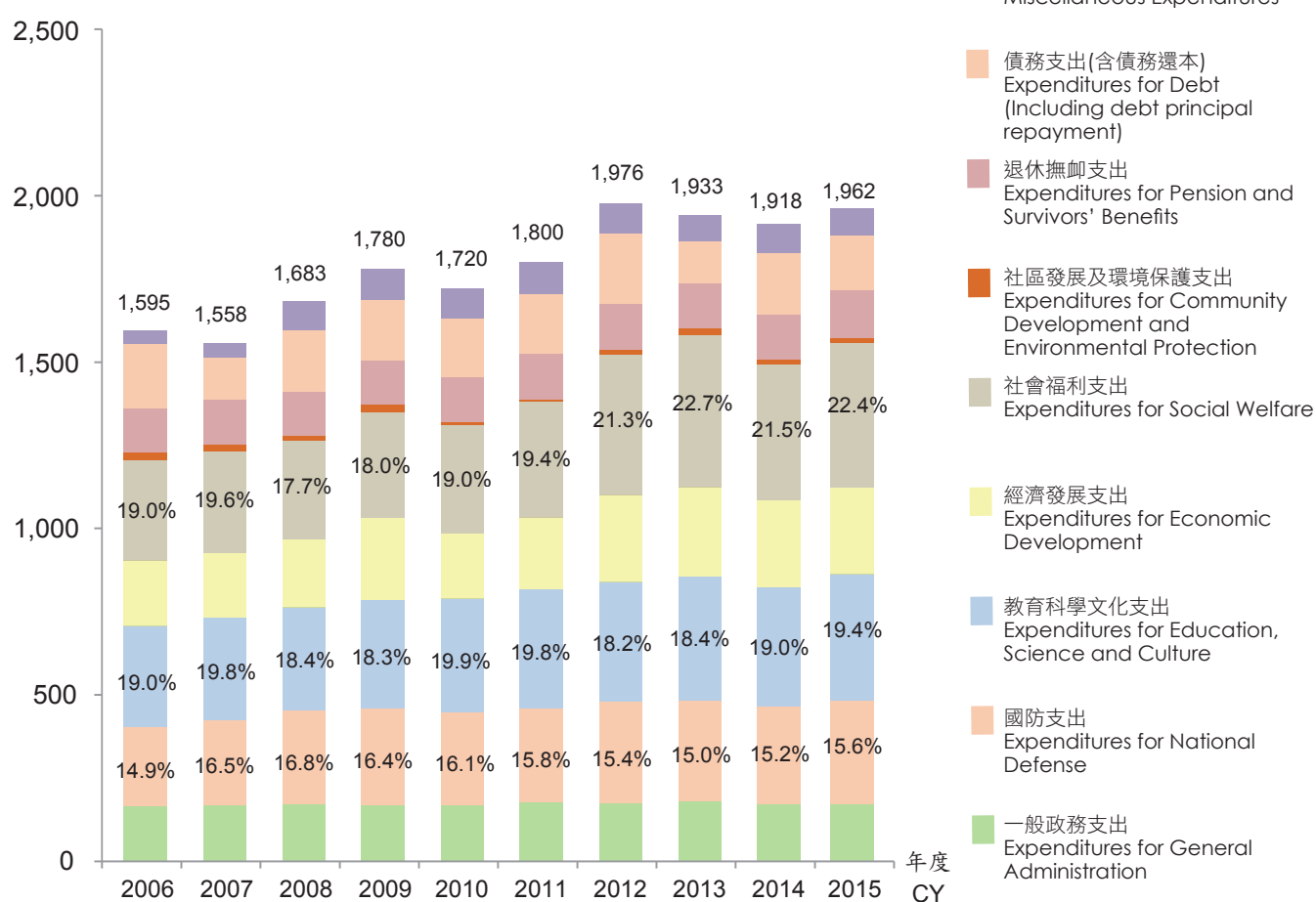
## 中央政府支出結構

### 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中央政府總支出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 central 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 taking care of the disadvantaged members of society, and promoting the national pension system.

新臺幣拾億元  
NT\$ billion



附註：103年以前為決算審定數；104年為院編決算數。

Note: 1. 2006~2014: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

2. 2015: Final Accounts of the Central Government, edited by the Executive Yuan.



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。104年度舉借債務數額為771億元，占歲出總額比率為3.98%。

Over the past decade, all revenues from the central government debt have been used to finance important national construction projects. In 2015, the amount of central government debt issues totaled NT\$ 77.1 billion, and the ratio of issuance of central government debt to total expenditure stood at 3.98%.

單位：新臺幣拾億元；%  
Unit : NT\$ billion ; %

年 度 CY	中央政府舉借債務數額 Amount of Central Government Debt	歲出總額 Total Expenditure	中央政府舉借債務數額 歲出總額 Amount of Central Government Debt Total Expenditure
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	202	1,908	10.58%
2014	192	1,916	10.02%
2015	77	1,935	3.98%

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. 本表中央政府舉借債務數額中 95 年至 103 年係審定決算數，104 年為院編決算數。

3. 本表歲出總額均為預算數。

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

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

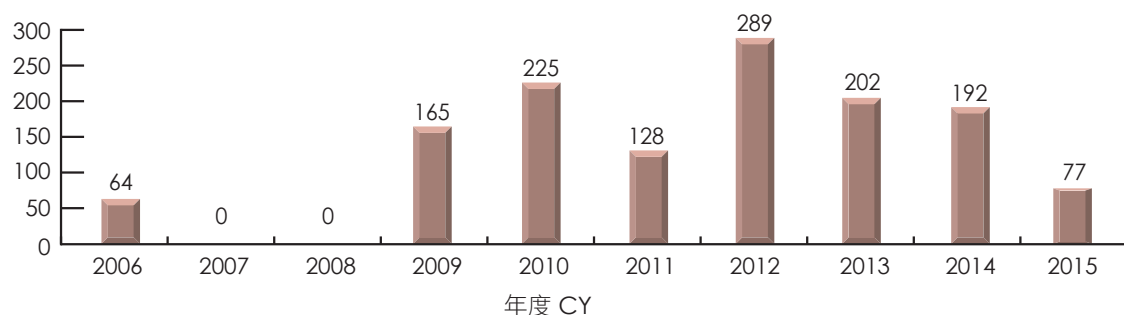
(1) 2006~2014 : Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2015 : Final Accounts of the Central Government, edited by the Executive Yuan.

3. The expenditures in this table are the amount of budget.

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104年止，中央政府債務未償餘額增加至5兆3,024億元，債務未償餘額占國內生產毛額比率為31.77%。

As of the end of 2015, the central government outstanding debt had increased to NT\$5,302.4 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 31.77 %.

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
2006	3,623	12,641	28.66%
2007	3,718	13,407	27.73%
2008	3,778	13,151	28.73%
2009	4,127	12,962	31.84%
2010	4,537	14,119	32.13%
2011	4,755	14,312	33.23%
2012	5,001	14,687	34.05%
2013	5,151	15,231	33.82%
2014	5,281	16,097	32.80%
2015	5,302	16,688	31.77%

附註：1. 本表不含外債。

2. 本表 95 年至 103 年為審定決算數，104 年為院編決算數 (GDP 資料來源：行政院主計總處)。

Notes：1. External debt is not included.

2. Sources：

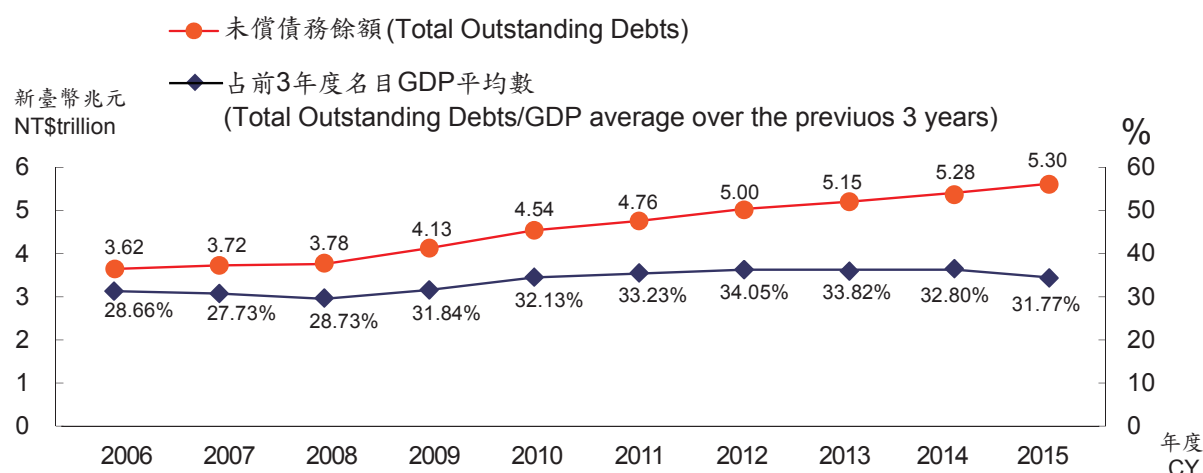
(1) 2005~2014：Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2015：Final Accounts of the Central Government, edited by the Executive Yuan.

(3) Data source for GDP：Directorate-General of Budget, Accounting and Statistics, Executive Yuan.

### 中央政府債務未償餘額

### Central Government Outstanding Debt



# 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

截至104年止，中央政府債務還本付息占國內生產毛額比率為1.06%。

As of the end of 2015, the repayments of the principal and interest of the Central Government Debt as a percentage of GDP stood at 1.06 %.

### 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：新臺幣拾億元；%  
Unit：NT\$ billion；%

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
2006	65.0	124.8	189.8	12,640.8	1.50
2007	6.0	123.6	129.6	13,470.1	0.97
2008	65.0	117.0	182.0	13,151.0	1.38
2009	65.0	116.2	181.2	12,961.7	1.40
2010	66.0	109.4	175.4	14,119.2	1.24
2011	66.0	111.3	177.3	14,312.2	1.24
2012	94.0	114.0	208.0	14,686.9	1.42
2013	77.2	116.9	194.1	15,230.7	1.27
2014	64.0	114.6	178.6	16,097.4	1.11
2015	66.0	111.3	177.3	16,687.9	1.06

附註：1. 本表 95 年至 103 年為審定決算數，104 年為院編決算數。

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) 2006~2014：Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2015：Final Accounts of the Central Government, edited by the Executive Yuan.

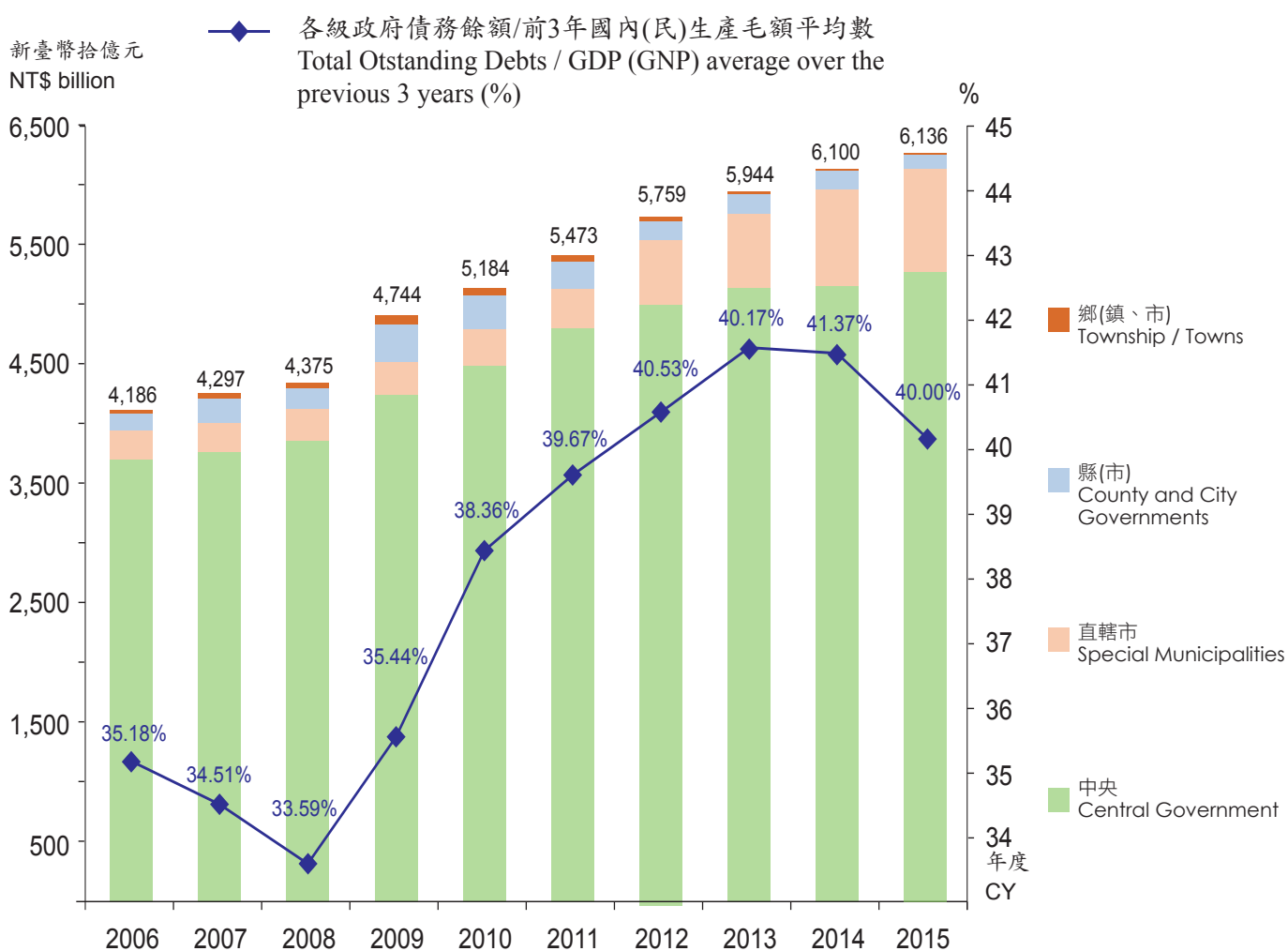
2. This table does not include the principal repayments of the Central Government Debt Service Fund.

## 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.



附註：1. 「債務餘額」依公共債務法規定，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. 95 至 103 年為審定決算數。104 年為自編決算數。

3. 95 年至 102 年為前 3 年 GNP 平均數，103 年起為前 3 年 GDP 平均數。

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

2. 2006~2014: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan.  
2015: Preliminary accounts for all levels of government.

3. 2006~2013: The amount of total outstanding debt/ (average of GNP for previous last three years).  
Since 2014: The amount of total outstanding debt/ (average of GDP for previous last three years).

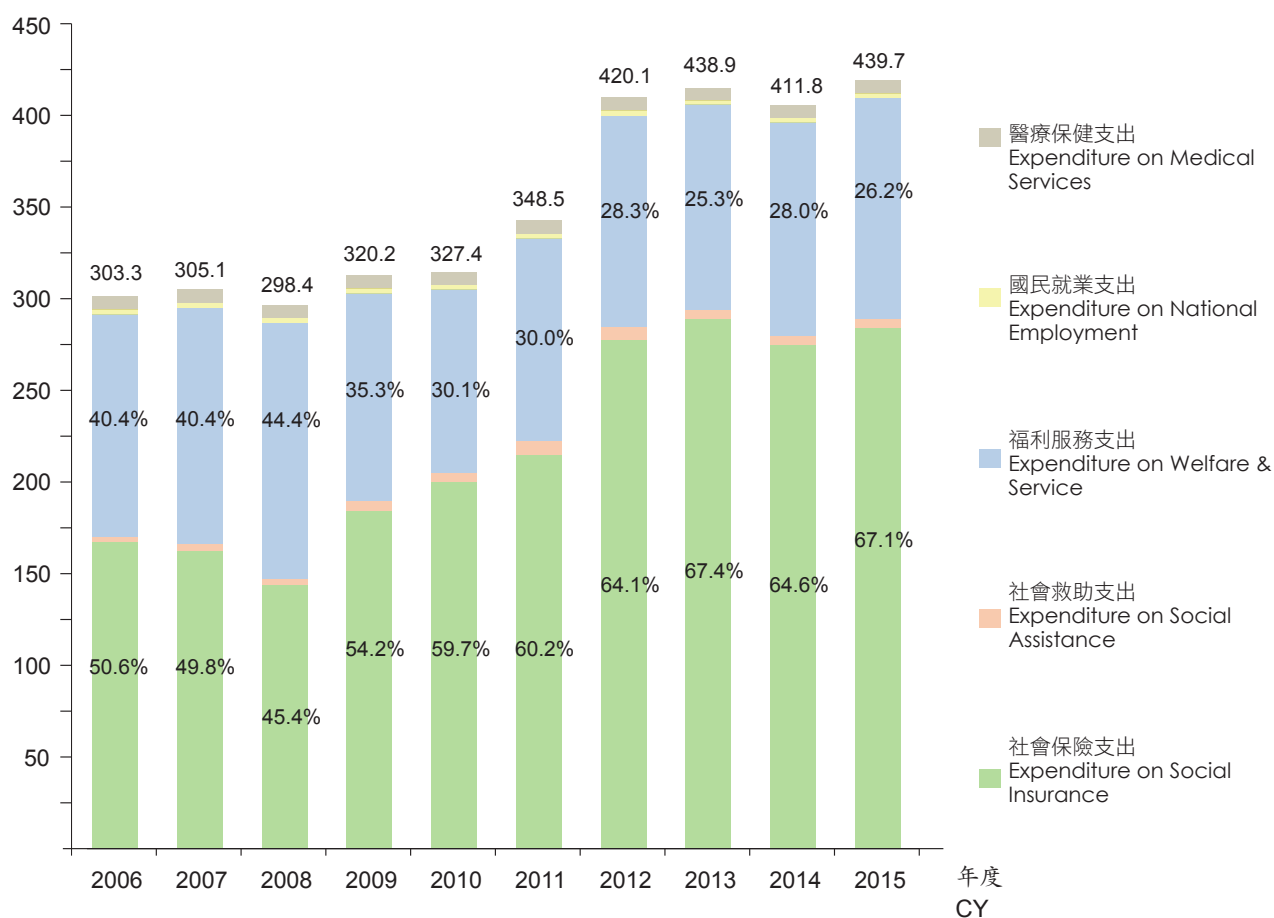
## 中央政府社會福利支出結構 Structure of the Social Welfare Expenditures of the Central Government

中央政府社會福利支出由95年3,033億元增加至104年4,397億元，其中104年「社會保險支出」及「福利服務支出」兩者合計約占社會福利支出之93.3%。

The social welfare expenditures of the central government have increased consistently, from NT\$303.3 billion in 2006 to NT\$439.7 billion in 2015. Among them, “Expenditure on Social Insurance” and “Expenditure on Welfare & Service” account for 93.3% of the central government social welfare expenditures.

新臺幣拾億元

NT\$ billion



附註：1. 95 年至 103 年：審定決算數。

2. 104 年：院編決算數。

Notes：1. 2006~2014：Final Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

2. 2015：Final Accounts of the Central Government, edited by the Executive 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

104年公益彩券銷售金額為1,366.4億元，彩券盈餘分配數為335.78億元，分配衛生福利部151.1億元、中央健康保險署16.79億元及地方政府167.89億元，挹注國民年金、全民健保準備及地方政府社會福利財源。

The sales of the Public Welfare Lottery in 2015 were NT\$136.64 billion. The lottery surplus was NT\$33.58 billion. NT\$15.11 billion was distributed to the Ministry of Health and Welfare; NT\$1.68 billion to the National Health Insurance Administration, and NT\$16.79 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare.

### 公益彩券盈餘分配及銷售量簡表

#### Accumulated Sales and Amounts of Distributed Surpluses of the Public Welfare Lottery from 2000 to 2015

單位：新臺幣拾億元

Unit : NT\$ billion

項目 Item  年度 CY	盈餘分配數 Amounts of Distributed Surpluses				銷售金額 Sales Amount
	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 ~ 2014	163.21	145.28	16.24	324.73	1,175.67
2015	16.79	15.11	1.68	33.58	136.64
總計 Accumulated Total	180.00	160.39	17.92	358.31	1,312.31

# 菸酒市場占有概況及管理

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

91年1月1日實施菸酒新制後，近10年國產及進口菸酒市場占有率消長情形如下：

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

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 年度 CY	紙菸類 Cigarettes								
	國產 Domestic			進口 Imported			合計 Total		
	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 %
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
2014	21,570,931	54.78	-2.12	17,805,245	45.22	8.44	39,376,176	100.00	2.39
2015	22,095,743	59.67	2.43	14,932,081	40.33	-16.14	37,027,824	100.00	-5.96

資料來源：1. 國產數據資料(含外銷數量)：依據財政部財政資訊中心提供之資料。

2. 進口數據資料(含自由港區進口數量)：依據財政部關務署提供之資料。

Sources : 1. Data of domestic product(including the export quantity) : According to statistics provided by the Fiscal Information Agency, MOF.  
2. Data of imported product(including the imported Free Trade Zones quantity) : According to the statistics provided by the Customs Administration, MOF.

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 年度 CY	酒類 Alcohol Products								
	國產 Domestic			進口 Imported			合計 Total		
	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 %
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
2014	5,153,725	66.95	2.34	2,543,712	33.05	13.87	7,697,436	100.00	5.88
2015	5,151,966	65.97	-0.03	2,657,197	34.03	4.46	7,809,163	100.00	1.45

資料來源：1. 國產數據資料(含外銷數量)：依據財政部財政資訊中心提供之資料。

2. 進口數據資料(含自由港區進口數量)：依據財政部關務署提供之資料。

Sources : 1. Data of domestic product (including export quantity) : According to statistics provided by the Fiscal Information Agency, MOF.  
2. Data of imported product (including imported Free Trade Zones quantity) : According to statistics provided by the Customs Administration, MOF.



### 1. 加速法規合理化

- (1) 104 年 6 月 12 日修正發布「中央政府機關學校薪津及獎金發放日處理原則」。
- (2) 104 年 6 月 26 日及 12 月 28 日修正發布「國庫集中支付作業要點」部分規定。
- (3) 104 年 7 月 13 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 105 年 1 月 1 日起至 105 年 12 月 31 日止，以配合地方政府預算籌編需要。

### 2. 賡續推動「財政健全方案」

為達成經濟成長及財政永續發展目標，財政部賡續推動「財政健全方案」，具體成果反映於中央政府預算執行及編列：

- (1) 稅收執行優於預期，稅課收入比重提高：在景氣復甦及稅制改革效益顯現下，104 年度中央政府稅課收入超徵逾 1,400 億元，稅課收入占歲入比重，從 98 年度 67.7% 成長至 105 年度預估 79.0%，為近年來最高。
- (2) 歲入歲出差短大幅縮減：104 及 105 年度中央政府總預算歲入成長幅度均高於歲出，中央政府總預算連同特別預算歲入歲出差短，從 98 年度 4,392 億元，大幅下降至 104 年度 197 億元。
- (3) 赤字比率低於國際標準：中央政府總預算連同特別預算赤字占 GDP 比率，從 98 年高峰 3.4% 逐漸下降，預估 105 年度僅 1.0%，遠低於歐盟馬斯垂克條約所定 3% 標準。
- (4) 債務比率逐年下降：中央政府債務未償餘額占前 3 年度 GDP 平均數比率，由 101 年底 36.3% 逐年下降至 105 年底預估 34.2%，連續 4 年下降。

### 3. 完成菸酒管理相關法規修正

- (1) 104 年 1 月 1 日修正發布「酒類標示管理辦法」、「菸酒查緝及檢舉案件處理作業要點」、「菸製造業良好衛生標準」、「酒製造業良好衛生標準」。
- (2) 104 年 2 月 3 日修正發布「財政部優質酒類認證作業要點」、「財政部優質酒類認證評審作業程序」及「財政部優質酒類認證技術委員會設置要點」。

- (3) 104 年 5 月 1 日修正發布「進口酒類查驗辦法」，名稱並修正為「進口酒類查驗管理辦法」。
- (4) 104 年 8 月 28 日訂定發布「菸酒事業個人資料檔案安全維護管理辦法」。
- (5) 104 年 9 月 23 日訂定發布「財政部優質酒類認證評審基準 - 其他再製酒類」。
- (6) 104 年 10 月 15 日與衛生福利部會銜修正發布「菸品健康福利捐分配及運作辦法」。
- (7) 104 年 12 月 25 日修正發布「進口酒類查驗作業要點」，名稱並修正為「進口酒類查驗管理作業要點」。
- (8) 104 年 12 月 29 日修正發布「進口酒類一般查驗項目表」及增訂進口酒類查驗管理辦法第 10 條第 1 項附表之檢驗項目及收費數額。

#### 4. 賡續推動財務管理資訊系統連結

為強化機關間財務資訊分享運用並提升世界銀行對我國財務管理資訊系統（FMIS）之評等，積極推動與行政院主計總處及中央銀行間之政府財務資訊共享機制。另配合國家發展委員會推動政府資訊公開，陸續增加開放各類財政資料供外界查詢，增進機關間資訊分享效率，提升財政透明度，成效顯著，獲世界銀行肯定，將系統建置運作發展階段由 C 級提升為 A 級。

#### 5. 精進國庫支付業務

- (1) 104 年 5 月推動各機關經費賸餘待納庫款及應繳回國庫數 e 化通報作業機制，強化庫款催收效能。
- (2) 104 年 7 月推動中央政府各機關公務人員退休撫卹基金 e 化彙總代繳服務，簡化退休撫卹基金收繳作業程序，並節省國庫支出。
- (3) 104 年 10 月為提升整體支付作業效率，調高國庫電子支付限制金額為 500 萬元，使電子支付作業比率提升至 95%。
- (4) 104 年 10 月 12 日推動各類支付憑證退件及待辦、國庫收入退還、未兌國庫支票催領、申辦領取國庫支票人員資料及國庫支票發出等作業之 e 化處理機制，簡化跨機關作業流程，提升財務行政效能。

## 6. 強化地方政府債務管制措施

### (1) 建立地方政府債務分級管理機制

為強化債務管理措施，落實監督地方政府債務增減變化情形，訂定「直轄市及縣（市）政府債務分級管理機制」，依債務比率達債限百分比方式建立分級機制，採輕度、中度、強度及超強度 4 個等級管理作法，俾達提早預防、及時改善、即刻處理之效。

### (2) 辦理債務管理輔導座談會

為協助地方政府瞭解其財政問題及因應策略，於 104 年 10 月至 11 月，本部會同行政院主計總處至債務比率瀕臨預警值 85% 以上之地方政府辦理債務管理輔導座談會，分就「債務控管及執行情形」、「自償性債務償債財源適足性」、「開源節流措施規劃與執行」、「預算編列、執行紀律及資金調度」4 項議題及提案進行座談，藉由專業知能及經驗分享等方式，透過雙向交流機會，進一步協助渠等縣（市）政府改善財政收支及債務問題。

## 7. 定期適量發行債券，活絡債市發展

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

## 8. 完成公股事業 104 年股東常會董事改選

104 年度兆豐金融控股股份有限公司、第一金融控股股份有限公司及臺灣中小企業銀行股份有限公司董事改選，依規劃圓滿完成，維護公股權益。

## 1. Rationalization of Laws and Regulations

- (1) On Jun. 12, 2015, the “Handling Guidelines for the Disbursement Day of Salary and Bonus for the Central Government Agencies and Schools” was amended.
- (2) On Jun. 26 and Dec. 28, 2015, the “Operation Guidelines for Centralized Treasury Fund Disbursement” was partially amended.
- (3) The amendment of Article 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues” was promulgated by the MOF on July 13, 2015. This amendment is in effect from January 1 to December 31, 2016 in response to the preparation of local government budgets.

## 2. Continuously Promoting “The Sound Finance Program”

In order to achieve the goal of economic growth and sustainable development, we have been continuously promoting “The Sound Finance Program,” and the results of this program are reflected in the preparation and execution of the Central Government General Budget as follows:

- (1) Execution of tax revenue performed better than expected, and the percentage of tax revenue to annual revenue increased:  
Due to economic recovery and the benefits of tax reform, the central government tax revenue in 2015 exceeded the forecast by more than NT\$140 billion, and the percentage of tax revenue to annual revenue has grown from 67.7% in 2009 to the expected recent peak of 79.0% in 2016.
- (2) The difference between annual revenue and expenditure has been substantially decreased:  
Since the annual revenues have grown more than annual expenditures in the 2015 and 2016 Central Government General Budget, the deficit (combining the General and the Special Budget) is expected to shrink to NT\$19.7 billion in 2015 from NT\$4,392 billion in 2009.
- (3) The ratio of deficit to GDP has performed better than some international standards:  
The ratio of the deficit to GDP (combining the General and the Special Budget) has gradually been reduced to the estimated low level of 1.0% in 2016 from the peak of 3.4% in 2009, tremendously outperforming the 3% ceiling under the Maastricht Treaty.
- (4) The ratio of outstanding debt to GDP has also gradually decreased:  
The ratio of outstanding debt to the average nominal GDP for the previous three years has decreased from 36.3% in 2012 to an estimated 34.2% in 2016, a 4-year successive decline.

## 3. Amendments of “The Tobacco and Alcohol Administration Act”

- (1) The “Regulations Governing the Labeling of the Alcohol Products,” “Directions for the Handling of Seizures and Accusations for Tobacco and Alcohol-Related Products,” “The Sanitation Standards for Tobacco Manufacturers,” and “The Sanitation Standards for Alcohol Manufacturers” were amended and promulgated on January 1, 2015.
- (2) The “Directions for the Operation of the Certification on the Certified Alcohol,” “Evaluating Procedures for Acquiring Certification on the Certified Alcohol,” and “Directions for the Establishment of the Committee for the Certification System of Alcohol Products” were amended and promulgated on February 3, 2015.
- (3) The “Regulations Governing the Inspection of Imported Alcohol” was amended and promulgated on May 1, 2015, and the title of Regulations was revised as “The Administrative Regulations Governing the Inspection of Imported Alcohol.”

- (4) The “Regulations Governing Personal Information File Security Maintenance and Administration of Alcohol and Tobacco Industry” was enacted and promulgated on August 28, 2015.
- (5) “The MOF Standard for Evaluation of the Certification of Alcohol Quality-Other Reprocessed Alcoholic Beverages” was enacted and promulgated on September 23, 2015.
- (6) The MOF and the Ministry of Health and Welfare (MOHW) jointly amended and promulgated the “Regulations of the Tobacco Health and Welfare Surcharge Distribution and Utilization” on October 15, 2015.
- (7) The “Directions for the Inspection of Imported Alcohol” was amended and promulgated on December 25, 2015, and the title of the Directions was revised as “Directions for the Administrative Inspection of Imported Alcohol.”
- (8) The “General Inspection Items of Imported Alcohol” was amended and promulgated on December 29, 2015. Testing items and fees of the Attachment of Paragraph 1, Article 10 of the Administrative Regulations Governing the Inspection of Imported Alcohol were added.

#### **4. Continuously Promoting the Link of “Financial Management Information System”**

The MOF has been actively promoting the mechanisms of sharing financial information with the DGBAS (Directorate-General of Budget, Accounting and Statistics, Executive Yuan) and the Central Bank in order to strengthen its utilization and sharing among the authorities of relevant agencies as well as to upgrade our FMIS (Financial Management Information System) ratings by the World Bank. This has led to improving the efficiency of data-sharing and to increasing fiscal transparency by promoting open-data policies following those of the National Development Council through the establishment of providing free internet access to our fiscal information. The results have been significant. The World Bank recognized our FMIS improvement and re-classified us from the "C" group to the "A" group in the latest version of the "FMIS and OBD (Open Budget Data) Dataset" posting on its FMIS CoP (Community of Practice) websites.

#### **5. Improvement of National Treasury Payment Service**

- (1) In May 2015, the electronic system for government agencies to report budget surpluses and amounts to be returned to the National Treasury was promoted to strengthen collection of National Treasury funds.
- (2) In July 2015, the consolidated electronic central government agency civil servant pension payment service was promoted to simplify the fund collection and payment procedures of the Public Service Pension Fund and also cut down on the National Treasury spending.
- (3) In October 2015, the maximum amount of electronic payment from the National Treasury was increased to NT\$5 million to enhance the overall payment efficiency and improve the ratio of electronic payment to 95%.
- (4) On October 12, 2015, the electronic mechanism for handling payment voucher rejection and vouchers to be processed, revenue refunded from the National Treasury, reminders sent concerning uncashed Treasury check, information on personnel applying for collecting National Treasury checks and issuance of National Treasury checks was promoted to simplify cross-agency operation processes and upgrade the effectiveness of financial administration.



## **6. Enhanced Control Measures for Local Government Debts**

- (1) The “Hierarchical Management Mechanism for Municipality and County (City) Government Debts” was established. This hierarchical mechanism, which was established according to the level of debt ratio in terms of the debt ceiling ratio, is used to take minor, moderate, serious, and severe management actions at four levels for early prevention, instant improvement, and immediate actions.

- (2) Held debt management counseling forums

To assist local governments to understand their financial problems and take responding strategies, the MOF has, accompanied by the Directorate-General of Budget, Accounting and Statistics of the Executive Yuan, held debt management counseling forums at local governments whose debt ratio is at or above the early warning value (above 85%) from October to November of 2015. The forums were conducted based on “Debt Control Measures and Implementation Status,” “Fund Adequacy for the Repayment of Self-liquidating Debts,” “Planning and Implementation of Measures of Generating Funds and Cutting Expenditure,” and “Budget Planning, Implementation Disciplines, and Fund Procurement,” totally four topics, and relevant proposals. Through the sharing of professional knowledge and experiences, county as well as city governments were assisted to make improvements on the balance of revenue and expenditure as well as debt issues.

## **7. Regular Issuance of Government Bonds and Treasury Bills to Stimulate Bond Market Growth**

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

## **8. Completion of the Election of the Board of Directors in Government-Owned Share Enterprises in 2015**

The elections of the 2015 Board of Directors of the Mega Financial Holdings Co., Ltd.; First Financial Holdings Co., Ltd. and Taiwan Business Bank Co., Ltd. were held smoothly and successfully, and the results were in line with the expectation of the MOF in that the interests of government-owned shareholdings were well-protected.

# TAXATION



TAXATION

# 賦 稅



# 賦 稅

## TAXATION

### 沿革

在國民政府時期，財政部主管內地稅捐分設有國稅署、田糧署及地方財政司。38年政府遷臺，39年5月行政院頒布中央政府精簡機構案，將上述單位合併改組為賦稅署，是為財政部賦稅署之濫觴。

59年間，鑑於工商發展迅速，賦稅業務日趨龐雜，將地方財政業務劃歸財政部國庫署，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。

70年2月修正公布「財政部組織法」，嗣據以於71年制定「財政部賦稅署組織條例」，72年1月1日據此設立賦稅署，正式成為財政部法定附屬機關，原有賦稅業務外，並增加稅務稽核及監察工作。

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」，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 National Government 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 rapid 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. At that time, the Taxation Agency was in charge of taxation matters only. On September 1, 1976, the Executive Yuan passed “The Regulations for the Organizational Structure of the Evaluation Committees for Commodity Tax”, according to Article 11 of the Statute for Commodity Tax. 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 Organization Act of the MOF” was promulgated, and “The Organization Statute of the Taxation Agency, MOF” was enacted in 1982 whereby the Taxation Agency was formally established and became one of the statutory subordinate organizations of the MOF on January 1, 1983. In addition to its original tasks, an increased workload of tax auditing and anti-corruption matters was imposed on the Agency.

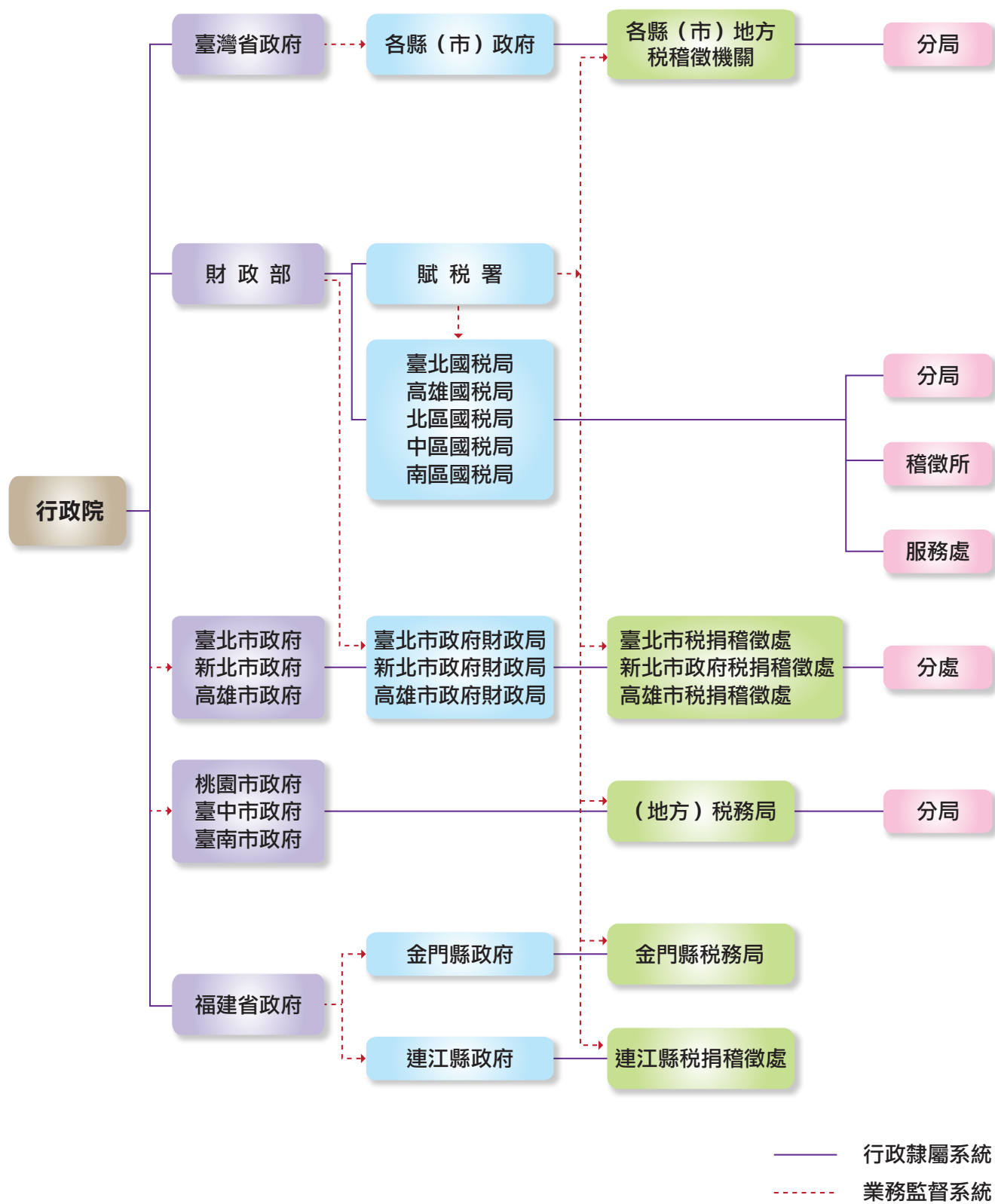
On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organization Act of the Taxation Administration was enacted and promulgated, and became effective on January 1, 2013. The new organizational structure is a third-level organization under “The Basic Code Governing Central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

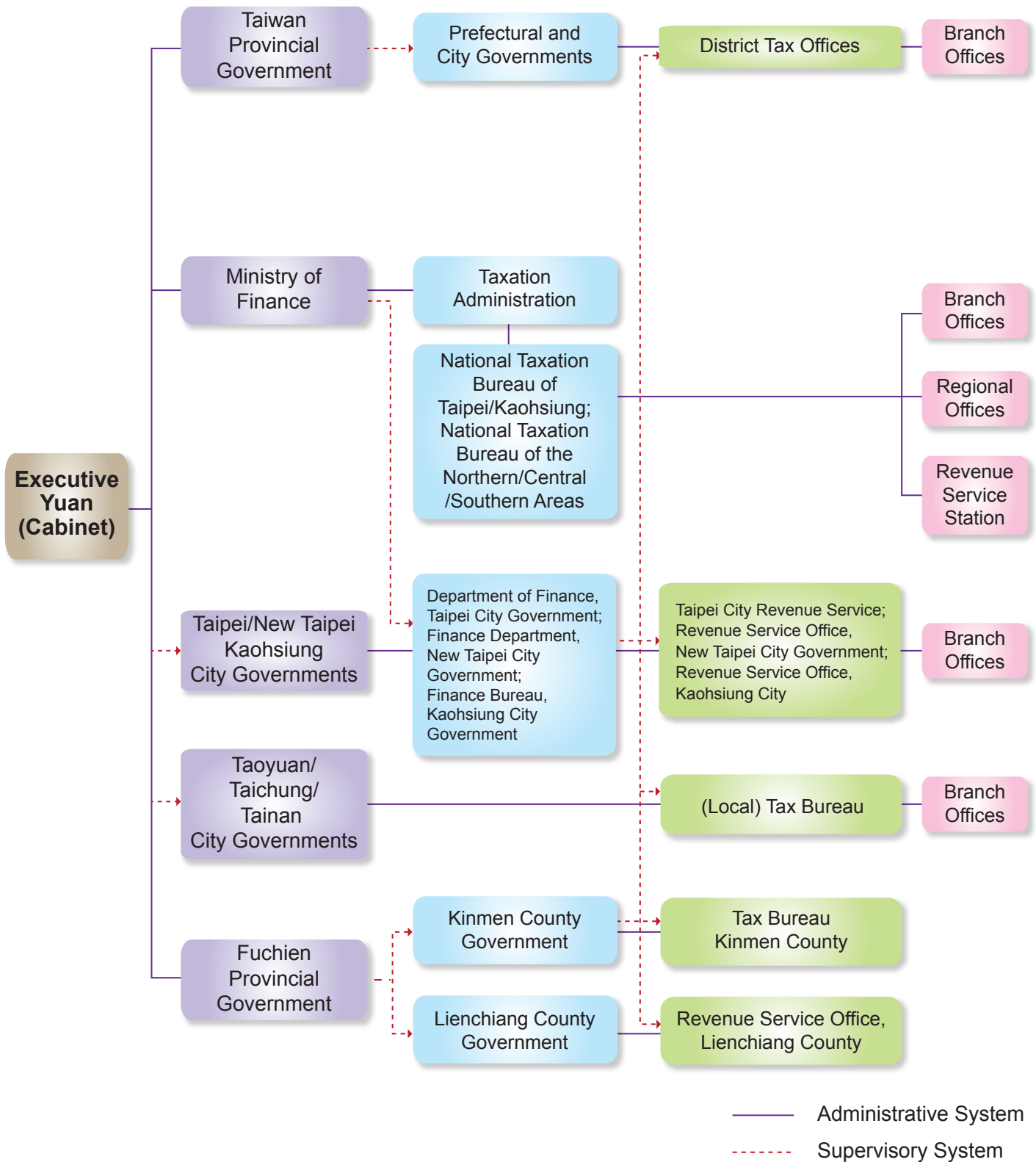
## 主要工作

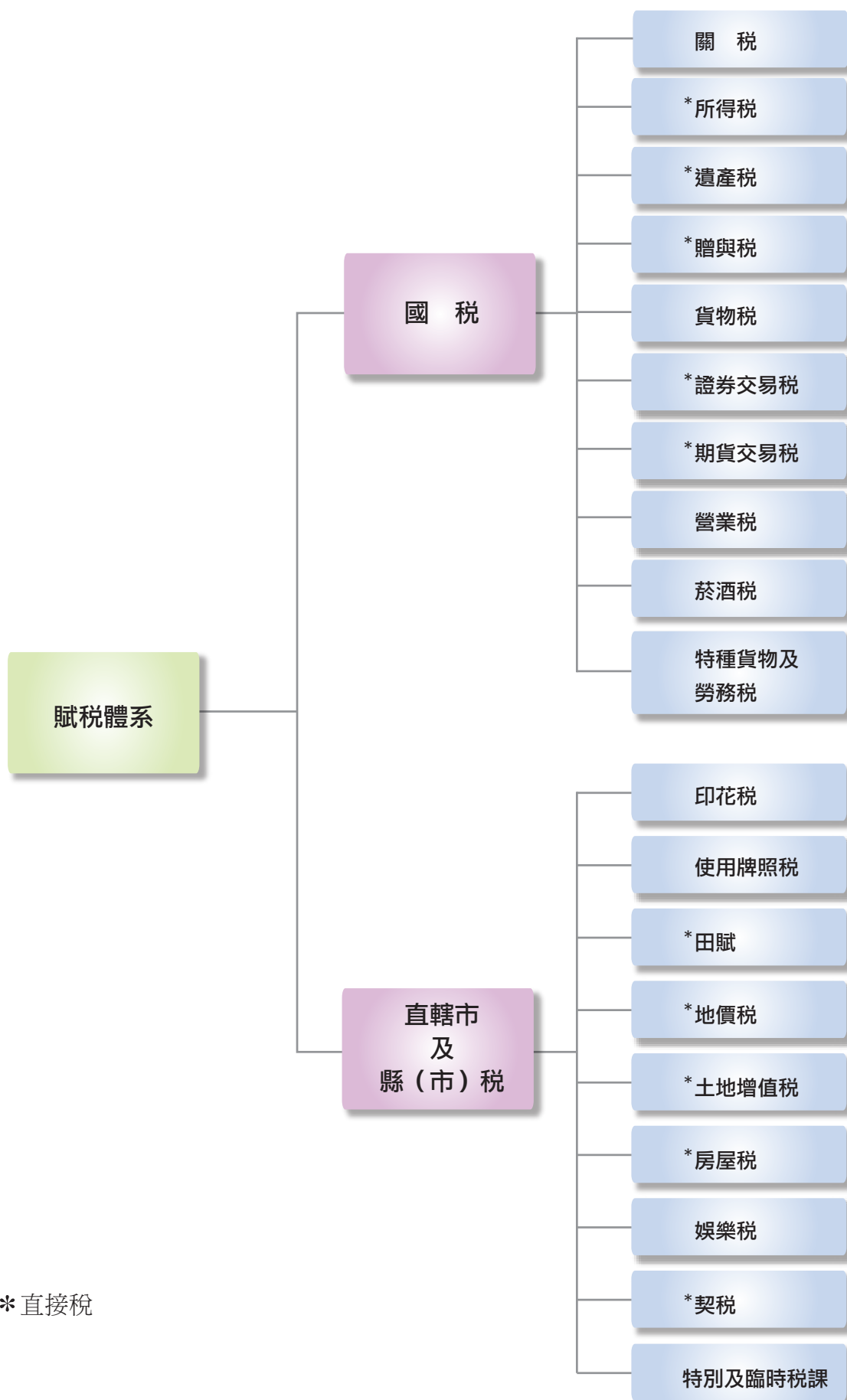
1. 所得稅、營業稅、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅及稅捐稽徵等各法規之訂定、修正、解釋之研議及稽徵業務之規劃、解答。
2. 地方稅法通則修正、解釋之研議及地方政府開徵臨時稅、附加稅、特別稅之審議。
3. 國稅稽徵業務之規劃、指揮、監督、考核、解答。
4. 地方稅稽徵業務之規劃、督導、考核、解答。
5. 各地區國稅局監察業務之指揮、監督、考核。
6. 新增稅目法規之擬訂及稽徵業務之規劃、解答。
7. 免稅、減稅、退稅之審核。
8. 涉外稅捐。
9. 其他有關賦稅事項。

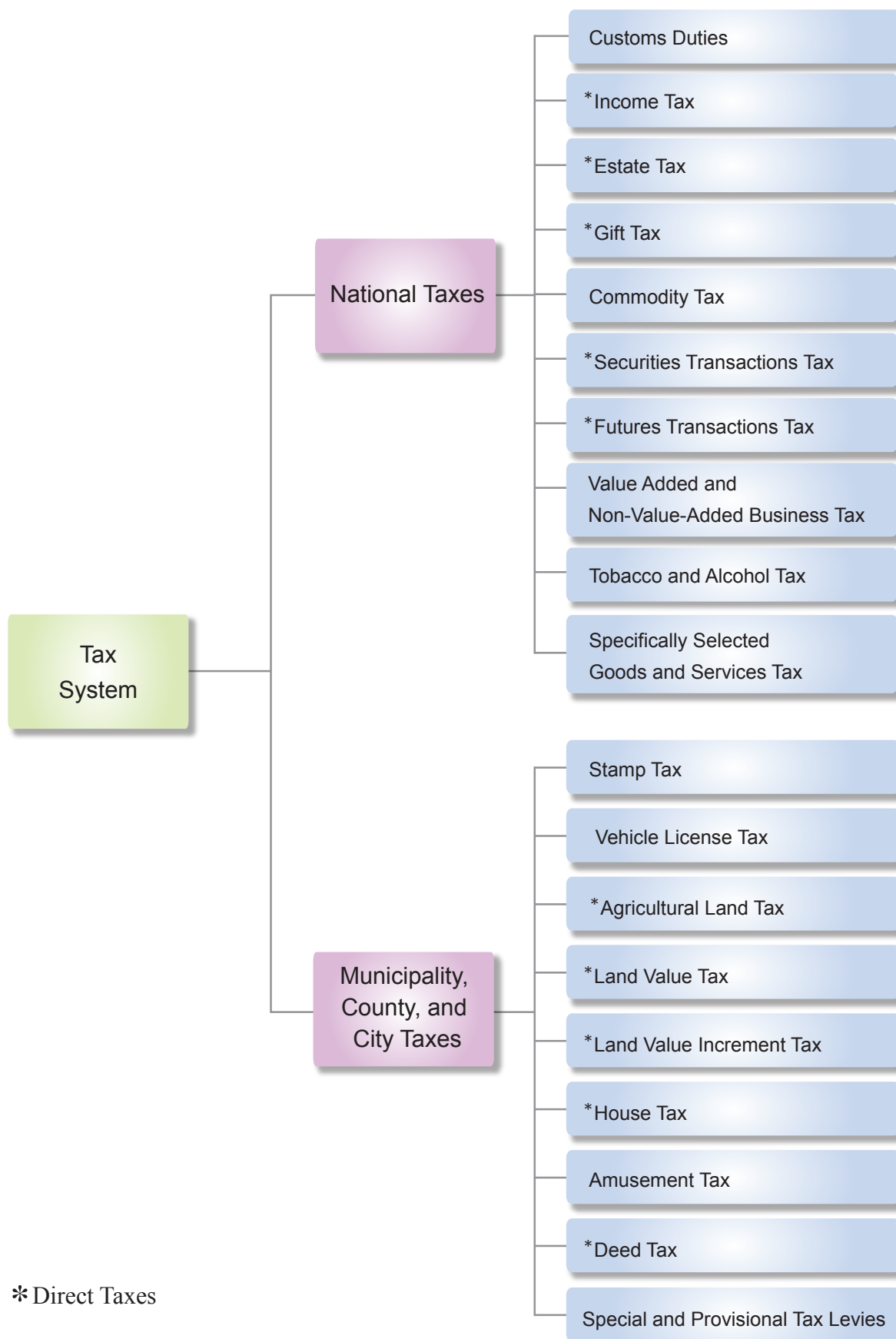
## Functions

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 to design and provide solutions for the collection of these taxes.
2. To study and propose amendments to and interpretations of the Act Governing Local Tax Regulations and to review and deliberate the provisional tax, additional tax, and special tax imposed by local governments.
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 direct, supervise, and examine the audit activities of all levels of tax offices.
6. To draft laws, regulations, and decrees of new tax items and 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

95年以來，各年賦稅收入大多呈逐年增加趨勢，98年遭受金融海嘯衝擊，賦稅收入降至1兆5,303億元，爾後隨景氣復甦，企業獲利增加，104年升至2兆1,349億元，為歷年來最高，較103年增加1,588億元，成長8.0%。

Since 2006, tax revenues have shown an increasing trend. However, due to the impact of the global financial crisis in 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\$2,134.9 billion in 2015, the highest increase in the past years, an increase of NT\$158.8 billion, with a percentage of 8.0%, compared with 2014.

單位：新臺幣拾億元

Unit : NT\$ billion

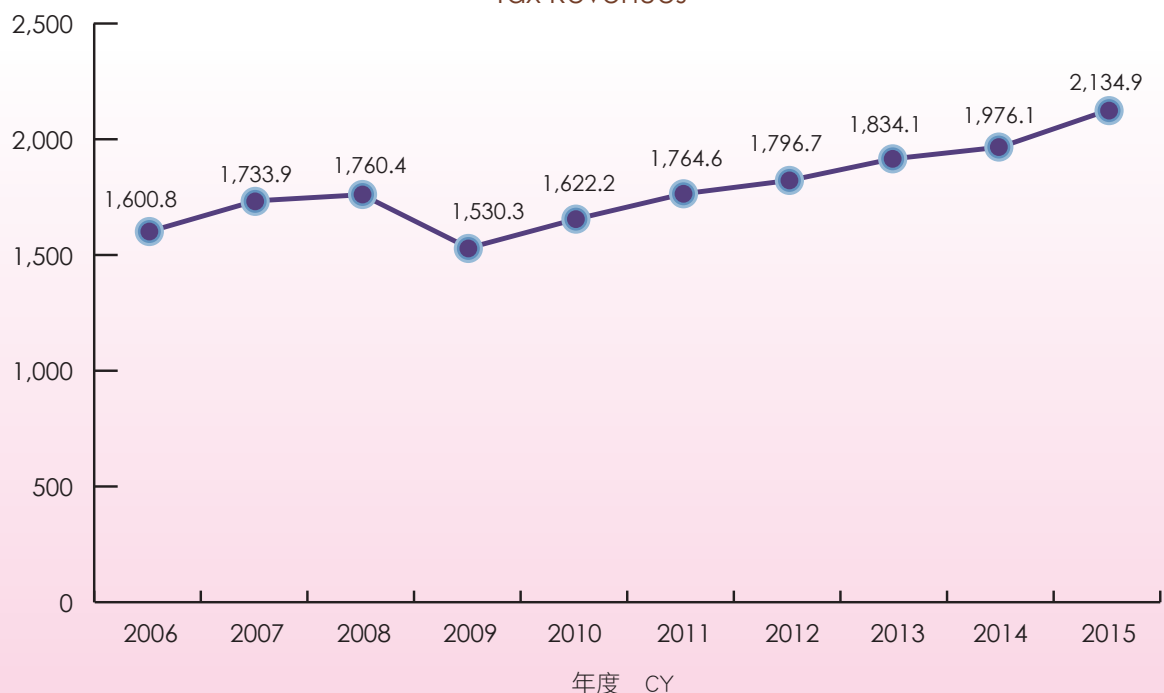
年度 CY	賦稅收入 Tax Revenues	定基指數 95 年 =100 Index Base 2006=100
2006	1,600.8	100
2007	1,733.9	108
2008	1,760.4	110
2009	1,530.3	96
2010	1,622.2	101
2011	1,764.6	110
2012	1,796.7	112
2013	1,834.1	115
2014	1,976.1	123
2015	2,134.9	133

新臺幣拾億元

NT\$ billion

### 賦稅收入

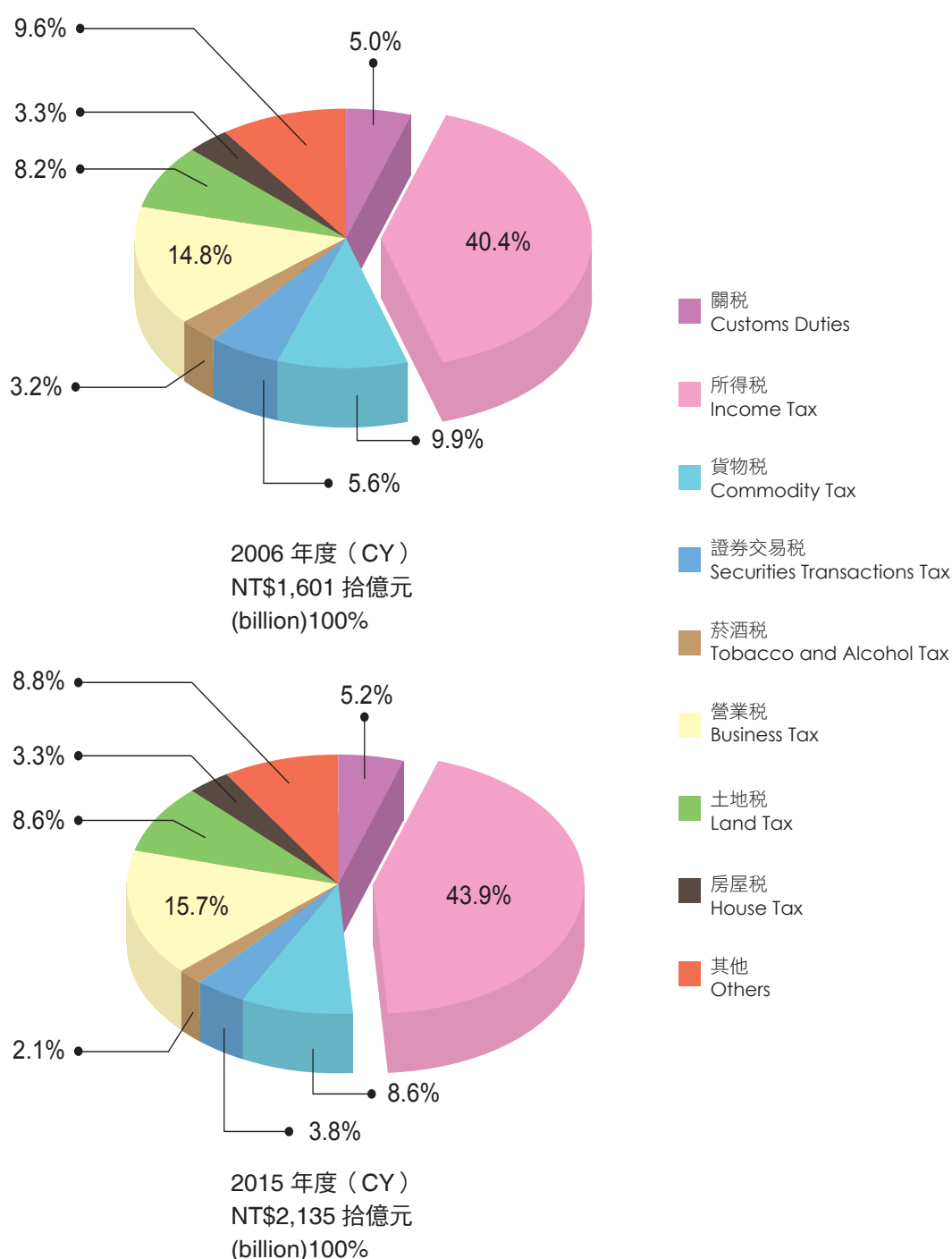
### Tax Revenues





104年賦稅收入以所得稅占43.9%最大，較95年增加3.5個百分點，其次為營業稅占15.7%，增加0.9個百分點，土地稅占8.6%，增加0.4個百分點，貨物稅占8.6%，減少1.3個百分點，顯示賦稅結構已有顯著變化。

In 2015, revenue from income tax increased by 3.5 percentage points to 43.9% of the tax revenues and comprised the largest share, while revenue from business tax increased by 0.9 percentage points to 15.7%, revenue from land tax increased by 0.4 percentage points to 8.6% and that from commodity tax decreased by 1.3 percentage points to 8.6%, compared with the corresponding figures of 2006, indicating that there has been a notable change in the structure of tax revenues.



## 主要賦稅收入成長趨勢

### Trends in the Growth of Major Taxes

103年景氣回溫，企業獲利增加，股利分配與薪資齊揚之遞延效應，104年稅收增加，與103年比較，關稅增加3.6%，所得稅增加15.1%，貨物稅增加5.9%，土地稅增加6.6%。

With the recovery of the economy and the increase in corporate profits, the paying of dividends and salaries deferred from the previous year increased the total tax revenue of 2015. Comparing tax revenues with the corresponding figures for 2014, there was a 3.6% increase in revenue from customs duties, 15.1% from income tax, 5.9% from commodity tax, and 6.6% from land tax.

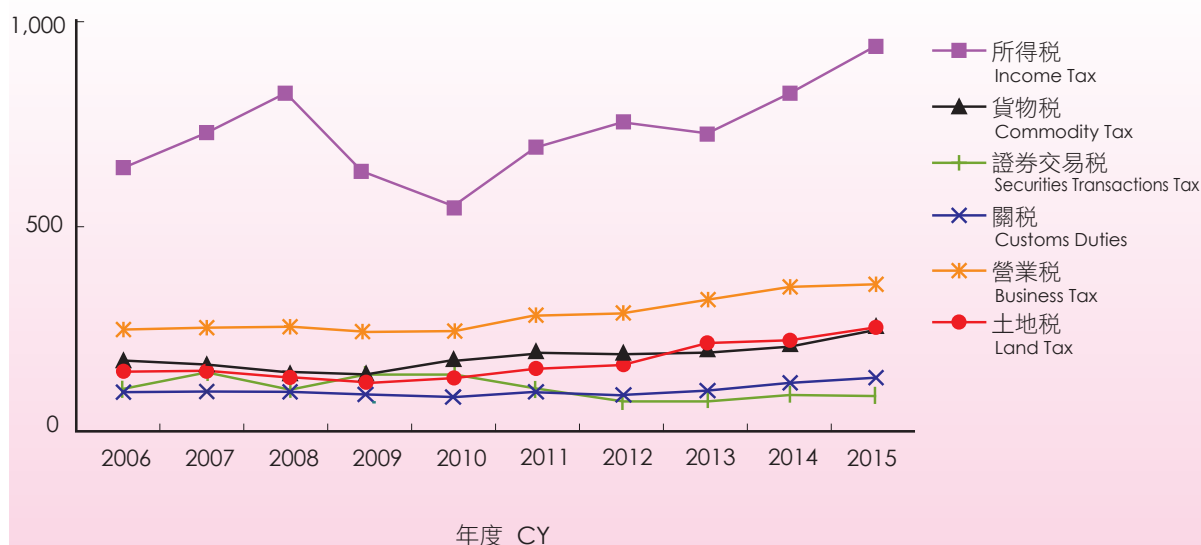
單位：新臺幣拾億元

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
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
2014	813.5	172.9	88.7	107.1	335.1	173.2
2015	936.7	183.1	82.0	111.0	335.8	184.6

新臺幣拾億元

NT\$ billion

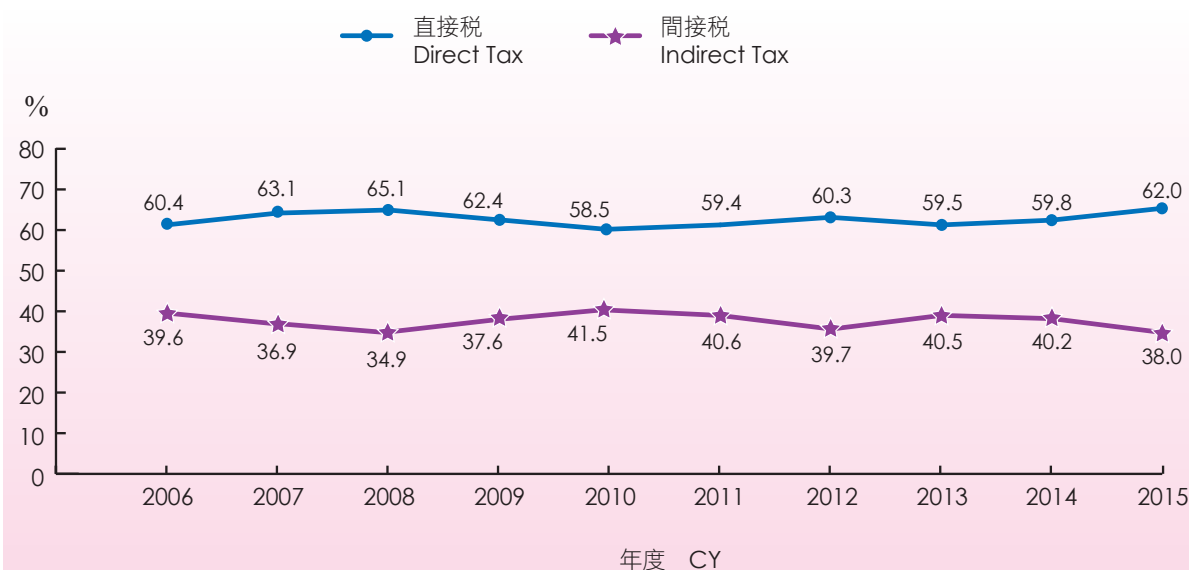


近10年來，由於政府致力改進稅制結構，加強所得稅稽徵，各年直接稅占賦稅收入之比重呈上升趨勢，104年為62.0%。

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 2015, revenue from direct taxes rose to 62.0%.

單位 Unit : %

年度 CY	直接稅 Direct Tax	間接稅 Indirect Tax
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
2014	59.8	40.2
2015	62.0	38.0



## 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

103年景氣回溫，企業獲利增加，股利分配與薪資齊揚之遞延效應，104年稅收增加，賦稅收入占各級政府歲出淨額比率升為78.5%。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11%至14%之間。

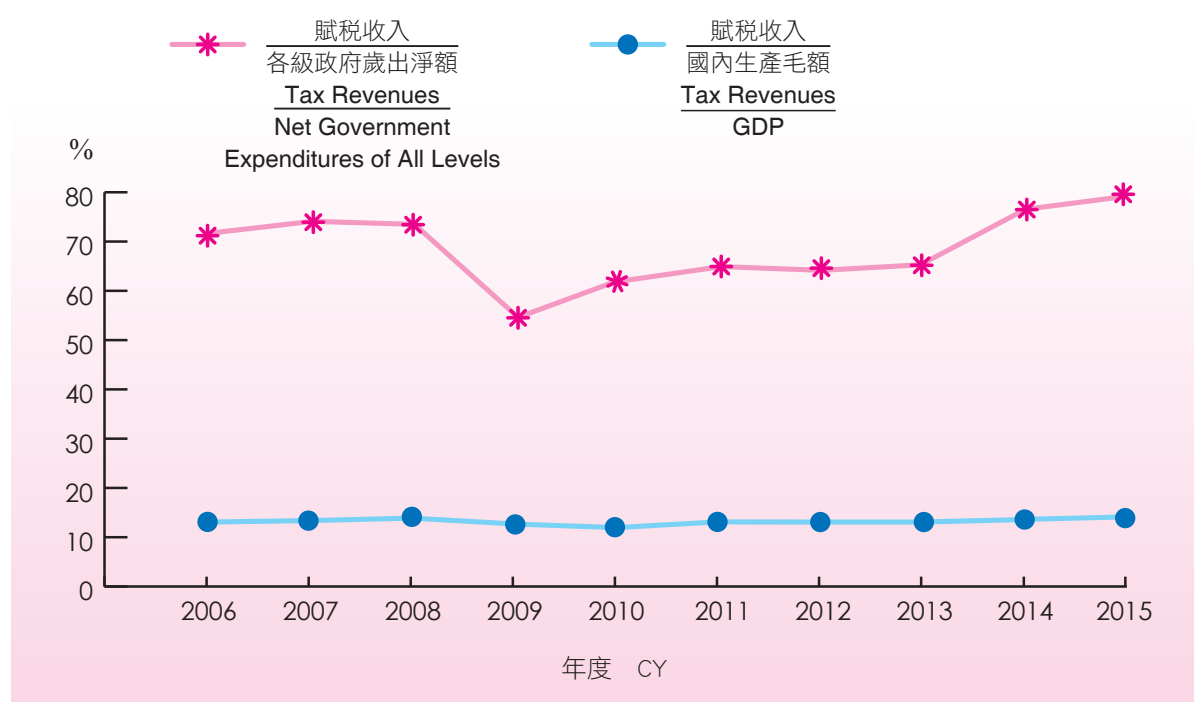
With the recovery of the economy and the increase in corporate profits, the paying of dividends and salaries deferred from the previous year increased the total tax revenue of 2015. The percentage of tax revenues to net government expenditures of all levels increased to 78.5%. The ROC adopts policies to simplify administration and decrease the tax burden. Thus, our tax burden is maintained at between 11% 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 at All Levels	賦稅收入 國內生產毛額 Tax Revenues GDP
2006	70.3	12.7
2007	73.6	12.9
2008	73.0	13.4
2009	55.5	11.8
2010	61.0	11.5
2011	65.2	12.3
2012	64.7	12.2
2013	66.4	12.0
2014	72.5	12.3
2015	78.5	12.8

附註：本欄之賦稅收入不含金融業營業稅、健康福利捐與特種貨物及勞務稅；103年起含特種貨物及勞務稅。

Note: In this column tax revenues ratio excludes financial enterprises business tax, health and welfare surcharge on tobacco, specifically selected goods and services tax. Tax revenues ratio since 2014 includes specifically selected goods and services tax.



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

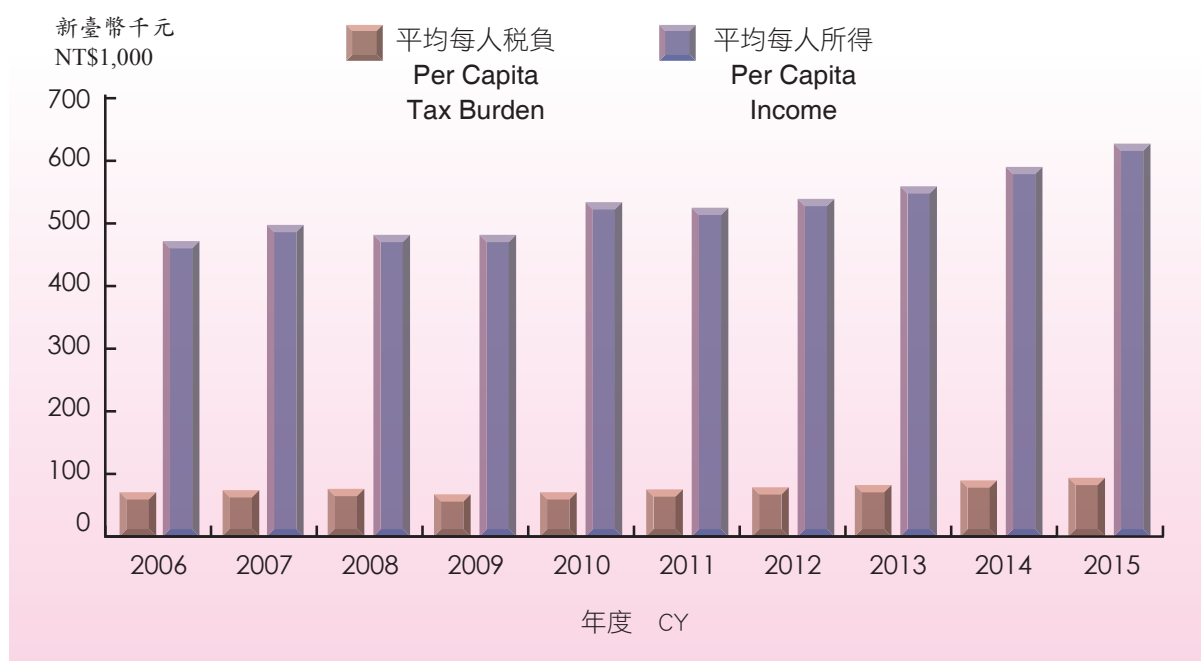
95年至97年，我國平均每人所得逐年增加，平均每人稅負亦呈增加，98年受金融海嘯影響，企業獲利減少，平均每人所得及平均每人稅負均較97年減少，爾後隨景氣復甦，企業獲利回升，平均每人所得及稅負亦呈增加，104年稅負占所得比率為14.6%，較103年增加0.4個百分點。

During 2006 to 2008, the per capita income and tax burden increased gradually. However, due to the effects of the financial crisis in 2009, the profit margins of enterprises declined, as well as the per capita income and tax burden ratio, compared with 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 2015 also increased, with the tax burden ratio increasing by 0.4 percentage points to 14.6%, compared with 2014.

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
2006	70,165	487,103	14.4
2007	75,709	505,770	15.0
2008	76,561	485,347	15.8
2009	66,332	476,000	13.9
2010	70,112	526,963	13.3
2011	76,126	529,918	14.4
2012	77,237	536,868	14.4
2013	78,569	561,817	14.0
2014	84,478	593,972	14.2
2015	90,992	623,476	14.6



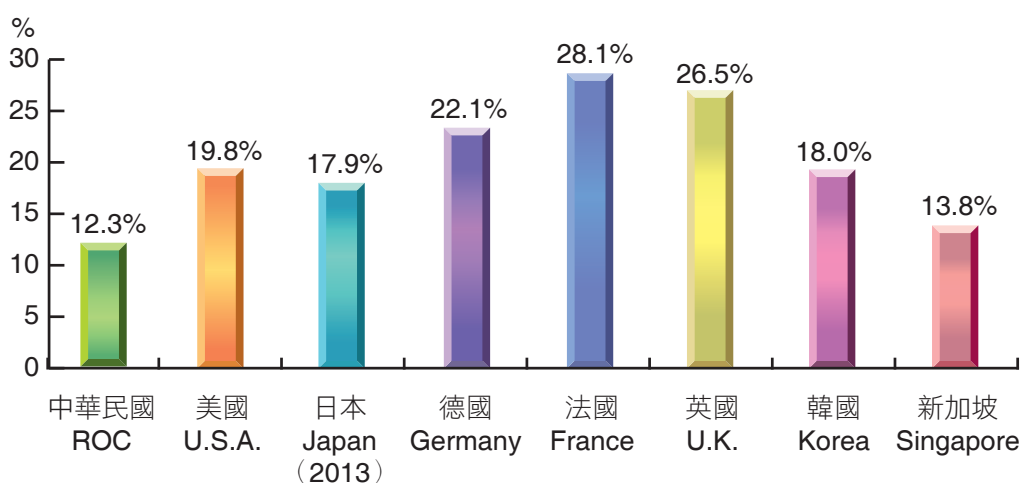
## 選樣國家租稅負擔比較

### Tax Burdens of Selected Countries

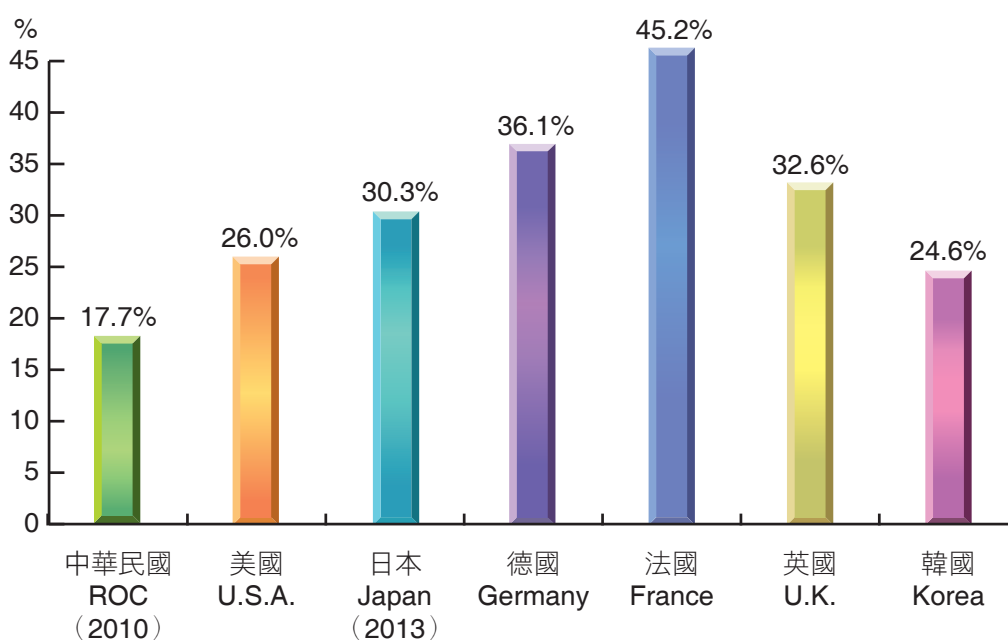
一國之租稅負擔通常依賦稅收入占國內生產毛額之比重衡量；以2014年為例，與選樣國家租稅負擔率相較，我國租稅負擔率屬偏低。

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2014, the ROC had a relatively low tax burden compared with selected industrialized countries.

Total Tax Revenue as a Percentage of GDP in 2014  
( Excluding social security )



Total Tax Revenue as a Percentage of GDP in 2014  
( Including social security )



政府為鼓勵企業拓展對外貿易、促進產業創新，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：新臺幣拾億元

Unit : NT\$ billion

年度 CY	稅捐減免金額 Taxes Reduced or Exempted	外銷品沖退稅金額 Taxes Rebated for Exports
2006	119.7	1.7
2007	180.6	1.9
2008	151.4	2.2
2009	196.8	1.6
2010	192.6	2.1
2011	160.7	2.4
2012	112.3	2.3
2013	97.9	2.6
2014	86.2	3.0
2015	62.6	3.1

附註：自101年起稅捐減免金額含產業創新條例之稅捐減免。

Note : Since 2012, the amounts of taxes reduced or exempted include tax reductions/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
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	6.3	0.1	6.4
2013	5.3	0.1	5.4
2014	4.4	0.2	4.6
2015	2.9	0.1	3.0



## 1. 改進稅制，落實租稅公平合理

- (1) 104 年 1 月 7 日修正公布「特種貨物及勞務稅條例」第 2 條、第 5 條及第 26 條，以落實健全房市、居住正義及促進經濟長期穩定成長等政策目標，並於 104 年 2 月 5 日及同年 10 月 12 日核定適用該條例第 5 條第 1 項第 12 款「確屬非短期投機」免徵特種貨物及勞務稅概括規定之案件類型 23 種。
- (2) 104 年 1 月 14 日修正公布「所得稅法」第 14 條之 2，個人出售上市、上櫃或興櫃股票、新股權利證書、股款繳納憑證及表明其權利之證書，其證券交易所課稅制度之 10 億元大戶課稅規定，延後至 107 年 1 月 1 日起實施。嗣同年 12 月 2 日修正公布「所得稅法」第 4 條之 1、第 14 條之 2 及第 126 條，自 105 年 1 月 1 日起，個人證券交易所停止課徵所得稅，消除股市不確定因素。
- (3) 104 年 1 月 14 日修正公布「稅捐稽徵法」第 26 條及第 33 條，協助因不可抗力之事由或經濟弱勢者透過延期或分期繳納稅捐之措施繳清稅捐。
- (4) 104 年 1 月 21 日修正公布「所得稅法」第 15 條，自 103 課稅年度起，新增納稅義務人或其配偶各類所得分開計算稅額方式，消除夫妻非薪資所得合併計算稅額所增加之稅負。
- (5) 104 年 2 月 4 日修正公布「貨物稅條例」部分條文，擴大納稅義務人範圍及修正相關稽徵程序規定，並對低底盤公共汽車、油電混合車輛及身心障礙者使用車輛減免貨物稅。
- (6) 104 年 2 月 4 日修正公布「使用牌照稅法」第 5 條，授權直轄市及縣(市)政府得對完全以電能為動力之電動汽車免徵使用牌照稅期間，自 101 年修法生效後起算 6 年內。
- (7) 104 年 6 月 24 日修正公布「所得稅法」部分條文及增訂公布「特種貨物及勞務稅條例」第 6 條之 1，自 105 年 1 月 1 日起，房屋、土地交易所得合一課徵所得稅，並輔以特種貨物及勞務稅不動產部分停徵、所得稅增加之稅收用於提供住宅政策及長期照顧服務支出等配套措施。
- (8) 104 年 7 月 1 日修正公布「遺產及贈與稅法」第 30 條，明定繼承

人得以多數決申請以遺產抵繳稅款。

- (9) 104 年 7 月 1 日修正公布「土地稅法」第 31 條之 1，以健全自益信託土地課徵土地增值稅規定，並維護納稅義務人權益及營造合理之租稅環境。
- (10) 104 年 12 月 30 日修正公布「加值型及非加值型營業稅法」部分條文，自 105 年 1 月 1 日起施行。增訂信用卡、轉帳卡及電子票證等支付工具號碼可作為儲存取電子發票之載具；修正裁罰金額以「新臺幣」作為罰鍰計算單位及刪除帳簿未送驗印之處罰；營業人漏開統一發票或於統一發票上短開銷售額於法定申報期限前經查獲者，裁罰倍數從 1 倍至 10 倍調降為 5 倍以下，並增訂裁罰上限為 100 萬元。
- (11) 104 年 3 月 6 日修正發布「營利事業所得稅不合常規移轉訂價查核準則」部分條文，增訂企業重組相關規定、修正利潤分割法之適用及增修預先訂價協議相關機制，有利於營利事業與稽徵機關辦理移轉訂價報告及評估常規交易認定標準之依循，建立周延完善之查核制度。
- (12) 104 年 3 月 9 日修正發布「統一發票使用辦法」第 4 條、第 5 條之 1 及第 32 條，刪除公用事業免用統一發票之規定，以擴大推動使用統一發票，保障民眾權益及賦予稽徵機關停止或管制營業人購買統一發票法據。
- (13) 104 年 3 月 10 日訂定發布「油電混合動力車輛適用減半徵收貨物稅之標準」，以達成節能減碳政策及維護租稅公平。
- (14) 104 年 3 月 19 日修正發布「統一發票給獎辦法」第 3 條之 1，增訂電子發票專屬獎項及組數，以鼓勵消費者以載具儲存電子發票替代列印電子發票證明聯，提升節能減碳效益。
- (15) 104 年 3 月 19 日訂定發布「納稅義務人與配偶分居得各自辦理綜合所得稅結算申報及計算稅額之認定標準」，明定納稅義務人與配偶分居得各自辦理綜合所得稅結算申報及計算稅額之認定要件及應檢附之證明文件。

- (16) 104 年 3 月 26 日修正發布「執行業務所得查核辦法」部分條文，以符合司法院釋字第 722 號解釋意旨，兼顧稽徵簡便與課稅公平原則。
- (17) 104 年 5 月 6 日修正發布「銀行業保險業經營銀行保險本業收入範圍認定辦法」，增訂保險代理人從事代理業務及保險經紀人洽訂保險契約或提供相關服務收取之代理費收入、佣金收入及手續費收入，非屬銀行、保險本業收入範圍，並自 104 年 3 月 1 日施行。
- (18) 修正發布「稅務違章案件裁罰金額或倍數參考表」，使裁處罰鍰更具合理性並疏減訟源。
  - a. 104 年 5 月 7 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」(營利事業所得稅)第 110 條第 4 項規定部分。
  - b. 104 年 8 月 24 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。
  - c. 104 年 12 月 4 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」(綜合所得稅)第 110 條第 1 項及「所得基本稅額條例」(綜合所得稅)第 15 條第 1 項規定部分。
- (19) 104 年 5 月 26 日訂定發布「納稅義務人申請延期或分期繳納稅捐辦法」，俾利徵納雙方遵循。
- (20) 104 年 7 月 20 日訂定發布臺灣期貨交易所股份有限公司上市「美元兌人民幣匯率期貨契約」及「小型美元兌人民幣匯率期貨契約」之期貨交易稅徵收率。
- (21) 104 年 11 月 30 日訂定發布「公用事業申請扣減未收款已報繳營業稅銷售額及銷項稅額注意事項」，劃一公用事業先憑帳單金額報繳營業稅，嗣後用戶不付費時，向主管稽徵機關申請扣減當期營業稅之申請作業方式。
- (22) 104 年 12 月 23 日修正發布「加值型及非加值型營業稅法施行細則」第 38 條，自同日施行，配合公用事業開立無實體電子發票，增訂營業人用戶申報營業稅之作業方式。

- (23) 為促進我國期貨市場發展，104 年 12 月 30 日訂定發布自 105 年 1 月 1 日起至 107 年 12 月 31 日止，股價類期貨契約之期貨交易稅徵收率為 10 萬分之 2。

## 2. 改革稅政，推行簡政便民服務

- (1) 為提升稅務行政效率並節能減紙，自 103 年 1 月 8 日起，推動所得稅各式憑單免填發作業。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。惟為兼顧仍有取得憑單需求者權益，規定納稅義務人要求填發時，憑單填發單位仍應填發。104 年未填發紙本憑單件數約 4,143 萬件，占總憑單件數之 68%。
- (2) 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。個人納稅義務人符合特定條件，將收到稅捐稽徵機關寄發之試算稅額通知書及繳款書，如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。104 年以稅額試算完成 103 年度綜合所得稅申報案件達 213.8 萬件，占全國總申報戶約 35.15%。
- (3) 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）。104 年使用上開措施之納稅義務人約 389 萬戶。
- (4) 為積極督促稅捐稽徵機關加強查緝逃漏稅，104 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，104 年 1 月至 12 月合計補徵稅額 388 億 8,707 萬餘元，估計罰鍰 34 億 4,807 萬餘元，總計 423 億 3,515 萬餘元。
- (5) 為鼓勵民眾維持購物消費索取統一發票習慣，以控制稅源，增裕稅收，104 年各期每期開出特別獎及特獎 1 組，頭獎至六獎 3 組，另增開六獎 3 組及無實體電子發票專屬一百萬元獎 10 組、二千元獎 5 千組。各期統一發票中獎號碼開出後，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. To Improve the Tax System and Achieve Fairness and Equality of Taxation

- (1) The amendments to Articles 2, 5, and 26 of “The Specifically Selected Goods and Services Tax Act” were promulgated on January 1, 2015 in order to rein in the housing market, carry out housing justice, and to promote long-term stable growth of the economy for policy objectives, and for reasonable taxation. The approval for application of tax exemption in Subparagraph 12, Paragraph 1, Article 5 of “The Specifically Selected Goods and Services Tax Act” regarding the cases with proof of transactions not for short-term speculation in twenty-three types were issued on February 5, 2015 and October 12, 2015, respectively.
- (2) The amendment to Article 14-2 of the “Income Tax Act” was promulgated on January 14, 2015. The implementation date of Paragraph 5, Article 14-2 of the “Income Tax Act” is postponed until 2018. Starting from tax year 2018, a resident individual who sells stocks, certificates of entitlement to new shares, or certificates of payment and documents of title to any of the securities listed on the Taiwan Stock Exchange, traded on the OTC market, or the Taiwan emerging stock market, shall be taxed by 1‰ on the part of the total selling amount exceeding NT\$1 billion. After that, the amendments to Articles 4-1, 14-2, and 126 of the “Income Tax Act” were promulgated on December 2, 2015. From January 1, 2016, income tax on gains derived from individual securities transactions ceased to be imposed in order to eliminate stock market uncertainties.
- (3) The amendments of Articles 26 and 33 of the “Tax Collection Act” were promulgated on January 4, 2015 to assist taxpayers who are unable to pay their tax in full within the statutory period for tax payment upon the occurrence of force majeure or being economically disadvantaged. This assistance will enable the above taxpayers to apply to pay their tax due by deferral or installment payments.
- (4) The amendment to Article 15 of the “Income Tax Act” was promulgated on January 21, 2015. Starting from tax year 2014, an additional method of calculating income tax for a taxpayer is provided. A taxpayer may elect to calculate the tax payable either on his or her categorized income or his or her spouse’s categorized income separately to eliminate the additional tax burden due to consolidated filing of a married couple’s non-wage income.
- (5) The amendments to some articles of the “Commodity Tax Act” were promulgated on February 4, 2015 to broaden the scope of taxpayers and related levy procedures, and to reduce or exempt the low chassis buses, hybrid electric vehicles, and wheelchair accessible vehicles from the commodity tax.
- (6) The amendment to Article 5 of the “Vehicle License Tax Act” was promulgated on February 4, 2015 to provide that completely electric-operated vehicles shall be exempted from the Vehicle License Tax by municipal, city, and county governments for a period extended from three years to six years, when this amendment to the article went into effect in 2012.
- (7) The amendments to some articles of the “Income Tax Act” and Addendum to Article 6-1 of “The Specifically Selected Goods and Services Tax Act” were promulgated on June 24, 2015. From January 1, 2016, income derived from house and land

transactions shall both be taxed. Also, the regulations related to real estate in “The Specifically Selected Goods and Services Tax Act” were suspended from the same date. The resultant income tax revenues will be distributed to expenditures on housing policy and long-term social care services.

- (8) The amendment to Article 30 of the “Estate and Gift Tax Act” was promulgated on July 1, 2015 to define heirs apply to payment in kind in the majority.
- (9) The amendment to Article 31-1 of the “Land Tax Act” was promulgated on July 1, 2015 to revise and augment the proper regulation related to the land value increment tax of self-benefit trust land. This amendment can protect the taxpayer’s rights and build a reasonable taxation environment.
- (10) The amendments to some articles of the “Value-Added and Non-Value-Added Business Tax Act” which was promulgated on December 30, 2015 came into force on January 1, 2016 to stipulate that the payment instrument numbers of credit cards, ATM cards, and stored value cards can be used as a carrier for obtaining electronic invoices. These amendments eliminate the practice that only the NTD could be as the unit of the fine, and eliminate the punishment of failing to submit account books to the tax authority for examination and stamping. To maintain fairness of taxation, the stipulation that a business entity found to have failed to issue uniform invoices or understated sales amount on uniform invoices before the statutory period for filing tax return, the fine times was amended from 1 to 10 times to no more than 5 times, and the limit of the amount of fines shall not exceed NT\$1,000,000.
- (11) The amendments to some articles of the “Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm’s-Length Transfer Pricing” were promulgated on March 6, 2015 to stipulate the regulations of Business Restructurings, amend the application of the Profit Split Method, and revise the mechanisms of the Advance Pricing Arrangement to facilitate the compliance with transfer pricing reporting and assessment of arm’s-length principle by profit-seeking enterprises and the tax authorities in order to establish a comprehensive and well considered auditing system.
- (12) The amendments of Articles 4, 5-1, and 32 of the “Regulations Governing the Use of Uniform Invoices” were promulgated on March 9, 2015 to delete the provision that public utilities are exempted from the use of uniform invoices so as to promote the use of uniform invoices and protect rights and interests of the public as well as to provide that the tax authority the right to prohibit or regulate the business entity from purchasing uniform invoices.
- (13) “The Standards for Hybrid Electric Vehicles to Apply for One Half Tax Rate of the Commodity Tax” was promulgated on March 10, 2015 to fulfil carbon reduction policies and maintain tax fairness.
- (14) The amendment to Article 3-1 of the “Uniform Invoice Award Regulations” was promulgated on March 19, 2015 to stipulate non-physical electronic invoice exclusive prize and sets so as to encourage consumers to use the carrier to obtain electronic invoices instead of printing certification copies of electronic invoices and promote benefits of energy-saving and carbon reduction.
- (15) “Standard of Identifying the Separated Taxpayer and His or Her Spouse Who Are Approved to File Their Tax Returns and Calculate the Tax Payable Separately” was

issued on March 19, 2015 to stipulate the identifications and certificates about the separated taxpayer and his or her spouse who are approved to file their tax returns and calculate their tax payable separately.

- (16) The amendments to some articles of the “Regulations for Examination of Professional Practice Income” were promulgated on March 26, 2015 to meet the Interpretation No. 722 of the Judicial Yuan and achieve both convenience and fairness in taxation.
- (17) The amendments of the “Regulations Governing the Scope of Core Business Income of the Banking and Insurance Industries” was promulgated on May 6, 2015 to stipulate that the revenues from agency fees of insurance agent, commission, or processing fees from insurance broker who negotiates an insurance contract or provides related services are not the core business revenues from the banking and insurance business. These Regulations shall take effect as of March 1, 2015.
- (18) The amendments to the “Reference Table for Fines and Multiples of Punishments” in order to make penalties more reasonable and reduce the number of litigation cases.
  - a. The amendment to the “Reference Table for Fines and Multiples of Punishments” regarding Paragraph 4, Article 110 of the “Income Tax Act” (profit-seeking enterprise income tax) was promulgated on May 7, 2015.
  - b. The amendment to the “Reference Table for Fines and Multiples of Punishments” regarding Article 22 of “The Specifically Selected Goods and Services Tax Act” was promulgated on August 24, 2015.
  - c. The amendments to the “Reference Table for Fines and Multiples of Punishments” in relation to Paragraph 1, Article 110 of the “Income Tax Act” and Paragraph 1, Article 15 of the “Income Basic Tax Act” were promulgated on December 4, 2015.
- (19) “Regulations Governing the Deferral and Installments of Tax Payment for the Taxpayer” was issued on May 26, 2015 to facilitate compliance by both the taxpayers and the tax authorities.
- (20) The applicable rate of the futures transaction tax for “USD/CNT FX Futures” and “USD/CNH FX Futures” traded on the Taiwan Futures Exchange was issued on July 20, 2015.
- (21) “Directions for Public Utilities Applying for Deducting Reported Sales Amount and Output Tax from Uncollectible Accounts Receivable” was promulgated on November 30, 2015 to unify related application procedures of public utilities applying to the tax authority for deducting the current business tax from uncollectible accounts receivable.
- (22) The amendment to Article 38 of the “Enforcement Rules of the Value-Added and Non-Valued-Added Business Tax Act” was issued and has been enforced as of December 23, 2015 to stipulate related application procedures of filing sales and business tax in accordance with the public utilities issuing non-physical electronic invoices.
- (23) In order to stimulate the futures market, the applicable rate for the tax on stock-index futures transactions shall be 0.002% for the duration of the period from January 1, 2016 to December 31, 2018.



## 2.To Reform the Tax Administration and Carry Out Simplified and Convenient Services

- (1) In order to enhance administrative efficiency and reduce the consumption of paper, from January 8, 2014, the MOF has promoted the paperless issuance of various withholding and non-withholding tax statements for income tax. Tax-statement-issuance organizations do not need to issue paper tax statements to taxpayers who are qualified with 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, in consideration of the rights of taxpayers, tax-statement-issuance organizations shall still issue paper tax statements upon request by the taxpayer. The number of paperless tax statements was 41.43 million in 2015, with a ratio to total issuance of about 68%.
- (2) 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. Individual taxpayers who meet certain requirements will receive pre-calculated income tax notices and tax bills. 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 tax year 2014 was 2.138 million in 2015, with a ratio to total taxpayers of about 35.15%.
- (3) 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 physically or mentally disabled person, tuition, etc.) which may be used for filing an 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 2015 was 3.89 million.
- (4) The MOF urged tax collection authorities to be active in enhancing the assessment of tax evasion and selected certain representative items of indicative function thereby establishing “The Assessment Plan for Maintenance of Tax Equity of the Year 2015” for implementation by all relevant tax authorities. It is estimated that an amount of tax to the value of NT\$38.89 billion was collected and penalty fines to the value of NT\$3.45 billion were imposed, amounting to a total of NT\$42.34 billion for the period from January to December 2015.
- (5) In order to encourage the willingness of consumers to ask for receipts when purchasing goods and to further urge manufacturers to issue uniform-invoices and pay tax honestly, it was promulgated that from the January-February issuance 2015 and following issuances, one set of special prize and one set of grand prize, three sets of first prize to sixth prize, with an additional three sets of sixth prize; and exclusive to the non-physical e-invoice award, ten sets of winning numbers for the one-million-dollar prize and five thousand sets of winning numbers for the two-thousand-dollar prize will be picked for each drawing. Each time the winning numbers are drawn, through these promotional activities consumers will be reminded to ask for uniform-invoice receipts when they purchase goods and to claim their prizes on time.

# 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 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」，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

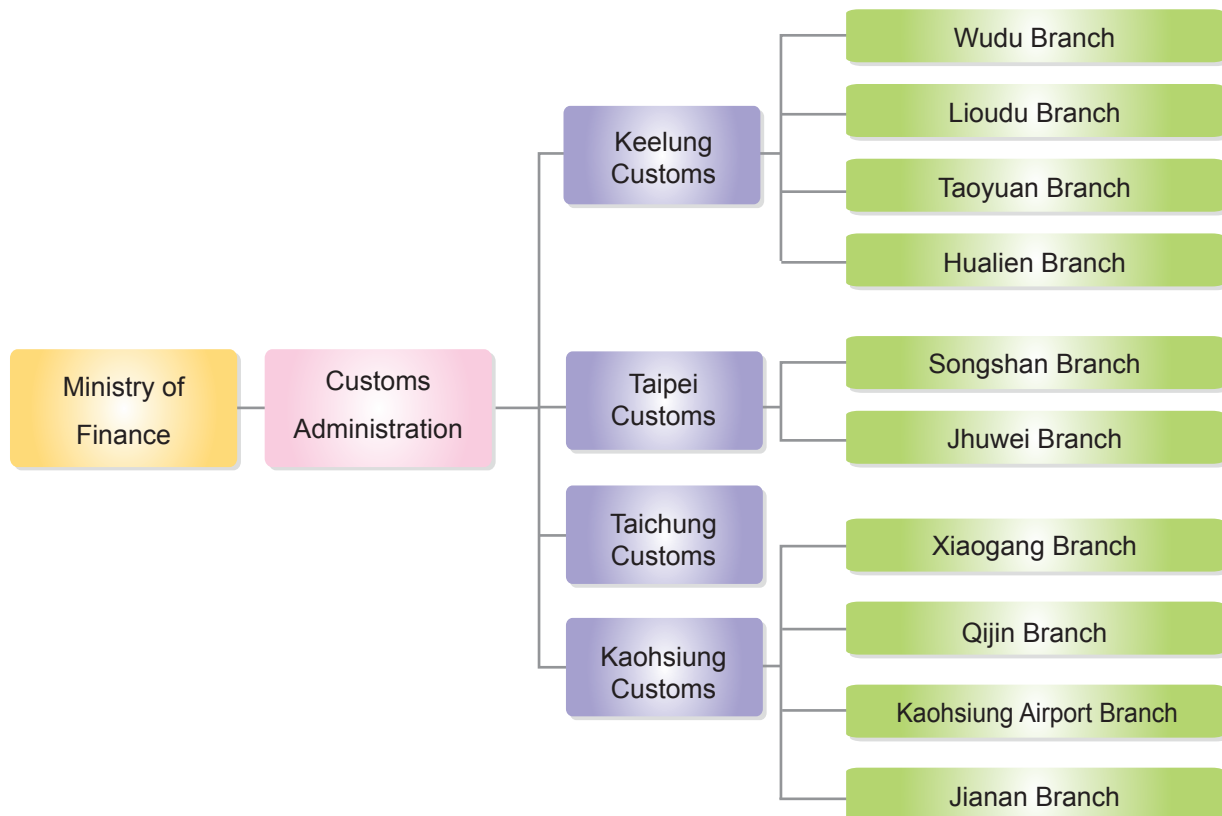
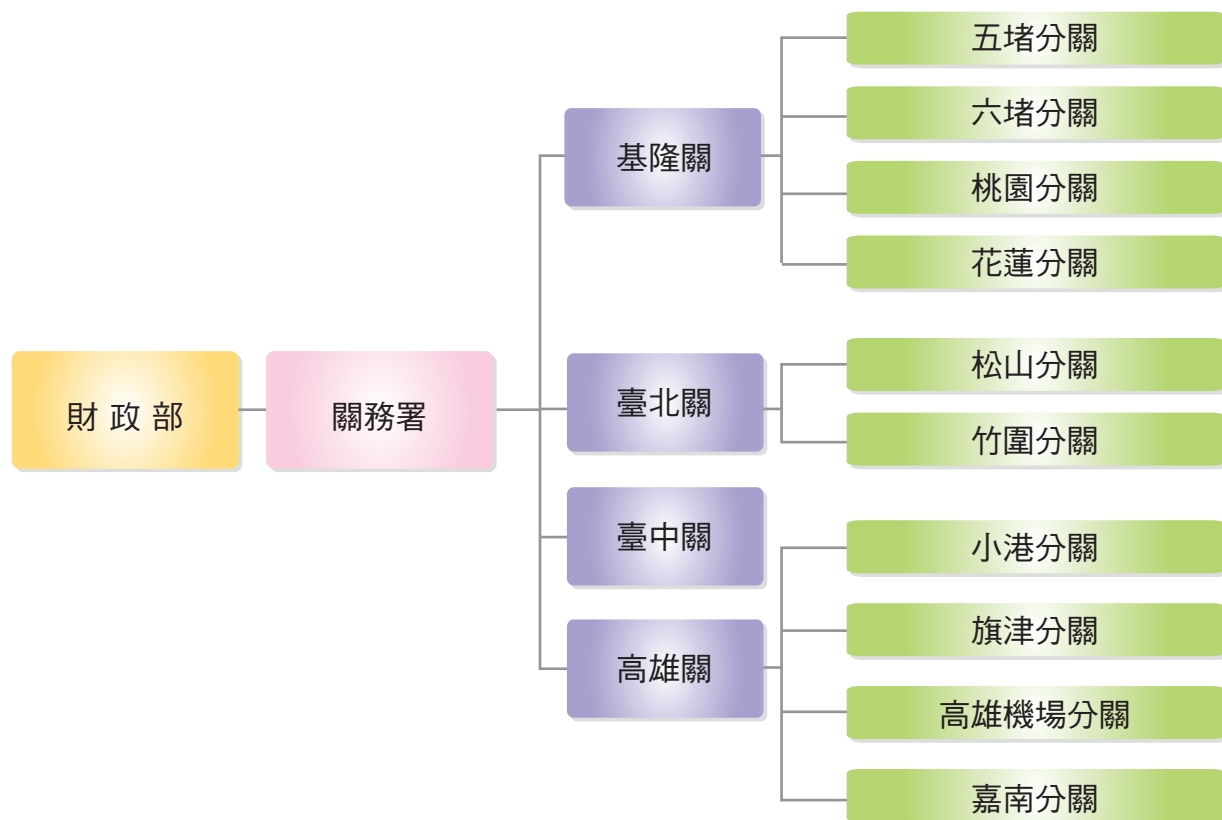
The Customs Administration, MOF (named Inspectorate General of Customs before February 3, 1991) was established in 1854. In 1911, the ROC was established, and this organization was maintained in place. When the Customs Organizational Statute was promulgated in February 1991, the organization assumed a new name—Directorate-General of Customs (DGOC), MOF. The DGOC was consolidated with the Department of Customs Administration, the internal unit of the MOF, and renamed the Customs Administration on the reorganization of the Executive Yuan on January 1, 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。
6. 其他有關關務事項。

### Functions

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



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

The statistics on the number of import/export declarations and smuggling prevention and duty drawback cases with the value of such cases over the last decade are shown as 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 % 2006=100)	出口 Exports (與基期比較 % 2006=100)	緝獲案件 Seized Cases (與基期比較 % 2006=100)	價值 Value 新臺幣千元 Unit : NT\$1,000 (與基期比較 % 2006=100)	案件 Cases (與基期比較 % 2006=100)	價值 Value 新臺幣千元 Unit : NT\$1,000 (與基期比較 % 2006=100)
2006	9,723	9,521	6,474	514,198	50,680	1,658,249
	100	100	100	100	100	100
2007	10,729	9,382	8,489	640,344	46,475	1,837,856
	110	99	131	125	92	111
2008	10,979	9,080	10,778	512,391	52,081	2,084,728
	113	95	166	100	103	126
2009	11,290	9,067	7,792	242,286	45,693	1,522,674
	116	95	120	47	90	92
2010	13,583	10,270	7,357	187,330	62,166	1,970,077
	140	108	114	36	123	119
2011	14,376	10,234	6,374	145,426	66,528	2,297,935
	148	107	98	28	131	139
2012	15,864	10,472	6,868	256,575	74,027	2,220,182
	163	110	106	50	146	134
2013	17,967	10,948	6,149	366,564	102,070	2,586,959
	185	115	95	71	201	156
2014	20,166	12,264	5,601	346,116	135,566	2,905,934
	207	129	87	67	267	175
2015	23,207	13,461	8,079	436,813	146,840	3,001,485
	239	141	125	85	290	181

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 figure of the declarations of the shipments imported/exported 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

最近 10 年我國關稅收入占中央政府歲入之比率約 4% ~ 6%。

The average amount of Customs duties collected over the last ten years account for 4% to 6% of the central government revenue.

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
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	1,730,496,721	5.61%
2014	107,141,879	1,726,442,715	6.21%
2015	110,977,956	1,885,340,678	5.89%

附註：中央政府歲入資料，103年(含)以前為審定決算數；104年為院編決算數。

Note : For central government revenue prior to 2014, the figures are final audit accounts; commencing from 2015, the figures are Final Accounts of the Central Government, edited by the Executive Yuan.



## 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 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。此等措施對穩定國內物價、促進經濟發展及強化對外產業競爭力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 domestic price stability, 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
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
2014	—	—	8,928
2015	4	2	9

#### 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
2006	1	2
2007	1	7
2008	4	17
2009	7	40
2010	5	42
2011	5	16
2012	2	5
2013	—	—
2014	1	4
2015	4	11

## 2.名目與實質關稅

近 10 年關稅稅率在有限範圍內波動，平均名目稅率及平均實質稅率分別由 95 年之 5.60% 及 1.21% 調整為 104 年之 6.35% 及 1.51%。

### Nominal and Effective Rate of Tariff

During the last ten years, tariff rates fluctuated within a limited range. The average nominal rate and the average effective rate of tariffs were adjusted from 5.60% and 1.21% in 2006 to 6.35% and 1.51% in 2015, 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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
進口 Imports by Value	6,604,337	7,211,790	7,551,085	5,757,179	7,943,488	8,280,369	8,021,457	8,015,617	8,288,408	7,241,176
百分比 (%)	100	100	100	100	100	100	100	100	100	100
中國大陸 Mainland China	808,000	921,438	986,777	806,634	1,135,658	1,282,233	1,213,056	1,264,839	1,453,253	1,400,993
	12.2	12.8	13.1	14.0	14.3	15.5	15.1	15.8	17.5	19.3
日本 Japan	1,507,898	1,511,187	1,462,657	1,196,195	1,642,261	1,535,887	1,411,017	1,282,021	1,261,367	1,226,383
	22.8	21.0	19.4	20.8	20.7	18.5	17.6	16.0	15.2	16.9
美國 United States	738,598	872,001	826,574	599,299	802,015	757,812	700,092	748,161	829,948	836,798
	11.2	12.1	10.9	10.4	10.1	9.2	8.7	9.3	10.0	11.6
韓國 Korea	488,994	498,630	413,784	346,932	507,567	525,249	447,092	468,302	447,353	412,611
	7.4	6.9	5.5	6.0	6.4	6.3	5.6	5.8	5.4	5.7
德國 Germany	199,894	232,565	234,996	187,271	261,159	277,229	230,014	245,192	283,965	272,731
	3.0	3.2	3.1	3.3	3.3	3.3	2.9	3.1	3.4	3.8
沙烏地阿拉伯 Saudi Arabia	317,714	342,319	474,580	285,718	374,976	407,260	438,209	463,440	413,673	230,455
	4.8	4.7	6.3	5.0	4.7	4.9	5.5	5.8	5.0	3.2
新加坡 Singapore	166,286	157,611	151,379	158,525	241,710	233,879	240,567	253,736	253,354	225,179
	2.5	2.2	2.0	2.8	3.0	2.8	3.0	3.2	3.1	3.1
馬來西亞 Malaysia	197,071	203,738	212,318	150,249	243,415	253,330	232,658	241,453	265,516	206,274
	3.0	2.8	2.8	2.6	3.1	3.1	2.9	3.0	3.2	2.8
印尼 Indonesia	169,615	189,910	229,259	171,407	190,057	218,660	217,358	212,231	223,416	187,587
	2.6	2.6	3.0	3.0	2.4	2.6	2.7	2.6	2.7	2.6
澳大利亞 Australia	174,326	201,443	260,736	197,293	282,276	320,826	275,652	234,615	221,470	180,777
	2.6	2.8	3.5	3.4	3.6	3.9	3.4	2.9	2.7	2.5
科威特 Kuwait	162,841	188,613	253,208	150,517	193,610	226,842	255,370	249,407	201,742	125,182
	2.5	2.6	3.4	2.6	2.4	2.7	3.2	3.1	2.4	1.7
泰國 Thailand	108,088	118,897	102,339	88,640	121,033	129,027	109,623	111,424	130,251	124,673
	1.6	1.6	1.4	1.5	1.5	1.6	1.4	1.4	1.6	1.7
卡達 Qatar	37,658	22,661	40,746	25,645	64,839	110,748	163,068	184,840	159,551	120,807
	0.6	0.3	0.5	0.4	0.8	1.3	2.0	2.3	1.9	1.7
阿拉伯聯合大公國 United Arab Emirates	101,418	114,353	144,357	81,745	111,421	126,034	137,410	136,281	165,682	108,592
	1.5	1.6	1.9	1.4	1.4	1.5	1.7	1.7	2.0	1.5
其他國家 Other Countries	1,425,936	1,636,424	1,757,375	1,311,109	1,771,491	1,875,353	1,950,271	1,919,675	1,977,867	1,582,134
	21.7	22.8	23.2	22.8	22.3	22.8	24.3	24.0	23.9	21.9

附註：1. 進口與復進口併計為進口總值。

2. 本表貿易國家排序，係以 2015 年進口貿易統計值為基準。

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

2. The ranking of countries is based on the value of imports of 2015.

# 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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
出口 Exports by Value	7,279,319	8,087,934	8,010,376	6,708,884	8,656,831	9,041,591	8,899,963	9,042,805	9,489,871	8,884,506
百分比 (%)	100	100	100	100	100	100	100	100	100	100
中國大陸 Mainland China	1,683,581	2,045,937	2,090,508	1,785,808	2,425,799	2,461,993	2,384,895	2,421,282	2,484,294	2,255,966
	23.1	25.3	26.1	26.6	28.0	27.2	26.8	26.8	26.2	25.4
香港 Hong Kong	1,214,936	1,245,768	1,023,984	970,188	1,192,131	1,175,691	1,120,789	1,167,442	1,287,051	1,206,359
	16.7	15.4	12.8	14.5	13.8	13.0	12.6	12.9	13.6	13.6
美國 United States	1,051,415	1,051,861	967,282	776,702	991,920	1,066,117	974,725	964,336	1,055,029	1,085,252
	14.4	13.0	12.1	11.6	11.5	11.8	11.0	10.7	11.1	12.2
日本 Japan	529,645	522,463	551,617	477,828	567,973	534,734	561,164	569,086	601,982	610,961
	7.3	6.5	6.9	7.1	6.6	5.9	6.3	6.3	6.3	6.9
新加坡 Singapore	301,331	344,192	366,268	283,259	381,610	495,840	593,572	577,929	621,223	546,214
	4.1	4.3	4.6	4.2	4.4	5.5	6.7	6.4	6.5	6.1
韓國 Korea	232,407	255,481	272,568	240,554	336,728	363,046	349,951	357,605	383,788	398,034
	3.2	3.2	3.4	3.6	3.9	4.0	3.9	4.0	4.0	4.5
越南 Vietnam	158,143	224,831	248,797	197,486	237,451	264,624	249,192	264,314	301,918	300,141
	2.2	2.8	3.1	2.9	2.7	2.9	2.8	2.9	3.2	3.4
菲律賓 Philippines	145,704	161,375	149,931	145,886	188,604	204,653	262,166	289,256	288,138	236,097
	2.0	2.0	1.9	2.2	2.2	2.3	2.9	3.2	3.0	2.7
馬來西亞 Malaysia	160,597	176,748	172,611	133,524	187,491	202,159	193,798	242,303	260,470	225,910
	2.2	2.2	2.2	2.0	2.2	2.2	2.2	2.7	2.7	2.5
德國 Germany	162,613	169,661	180,031	154,680	205,167	201,351	166,882	166,527	185,790	188,091
	2.2	2.1	2.2	2.3	2.4	2.2	1.9	1.8	2.0	2.1
泰國 Thailand	148,680	170,551	153,823	126,004	166,764	179,880	194,090	187,632	184,322	179,308
	2.0	2.1	1.9	1.9	1.9	2.0	2.2	2.1	1.9	2.0
荷蘭 Netherlands	143,523	144,614	143,906	139,246	165,552	134,429	130,352	131,539	149,035	130,489
	2.0	1.8	1.8	2.1	1.9	1.5	1.5	1.5	1.6	1.5
英國 United Kingdom	114,053	118,632	113,696	98,080	114,000	135,667	149,512	127,867	126,937	119,801
	1.6	1.5	1.4	1.5	1.3	1.5	1.7	1.4	1.3	1.3
印尼 Indonesia	81,278	95,400	111,836	106,064	142,095	141,981	153,335	152,367	116,030	96,161
	1.1	1.2	1.4	1.6	1.6	1.6	1.7	1.7	1.2	1.1
其他國家 Other Countries	1,151,413	1,360,420	1,463,518	1,073,575	1,353,546	1,479,426	1,415,540	1,423,320	1,443,864	1,305,722
	15.9	16.6	18.2	15.9	15.6	16.4	15.8	15.6	15.4	14.7

附註：1. 出口與復出口併計為出口總值。

2. 本表貿易國家排序，係以 2015 年出口貿易統計值為基準。

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

2. The ranking of countries is based on the value of exports of 2015.

## 1. 加速法規合理化

- (1) 104 年 1 月 6 日訂定發布「業者使用自備封條許可及管理辦法」，明定業者向海關申請使用自備封條之資格、條件、種類、驗證基準及使用範圍等規定。
- (2) 104 年 2 月 16 日修正發布「入境旅客攜帶行李物品報驗稅放辦法」第 4 條附表，配合衛生福利部對於旅客攜帶限量藥品入境之管理，廢除正面表列，改以限量之原則性方式規範。
- (3) 104 年 3 月 12 日修正發布「免稅商店設置管理辦法」，增訂免稅商店應將保稅貨物之進銷資料以電腦連線傳輸規定。
- (4) 104 年 3 月 18 日修正發布「關稅法施行細則」第 49 條，配合關稅法第 59 條保稅工廠進口自用機器、設備得免關稅規定，增訂自用機器、設備之定義。
- (5) 104 年 3 月 18 日修正發布「海關管理保稅工廠辦法」部分條文，增訂保稅工廠進口自用機器、設備免徵關稅之規定，並檢討不合時宜法規，具體減輕保稅工廠稅負。
- (6) 104 年 3 月 25 日訂定發布「海關管理承攬業辦法」，規範承攬業申報貨物艙單及辦理轉運(口)相關事宜。
- (7) 104 年 3 月 26 日修正發布「海運快遞貨物通關辦法」部分條文，鬆綁海運快遞業者之資格限制，使業者經營策略較富彈性。
- (8) 104 年 3 月 31 日修正發布「離島免稅購物商店設置管理辦法」第 17 條，放寬出境旅客隨身攜出離島地區至大陸地區或其他國家之免稅品目、數量、金額。
- (9) 104 年 4 月 13 日修正發布「報關業設置管理辦法」第 9 條、第 28 條，延長證照校正週期及簡化專簿應登載事項，減省海關及業者成本。
- (10) 104 年 6 月 2 日修正發布「外銷品沖退原料稅辦法」第 11 條，增訂經國外加工至半成品或成品運回國內再加工出口，且運回時已依關稅法相關規定計徵關稅者，亦得辦理沖退稅。

- (11) 104 年 9 月 22 日修正發布「優質企業認證及管理辦法」部分條文，增訂符合一定條件業者申請優質企業得不受成立滿 3 年限制，及調降申請一般優質企業進、出口實績要求。

## 2. 修正海關進口稅則

- (1) 104 年 7 月 1 日修正公布「海關進口稅則」部分稅則，修正相關貨名，減少徵納雙方爭議並利海關執行；調整部分稅率，降低業者營運成本，提升產業及外銷競爭力。
- (2) 104 年 12 月 9 日修正公布「海關進口稅則」部分稅則，調降環境商品及身心障礙者復康巴士進口關稅，帶動綠色相關產業出口，提升身心障礙者之交通便利性。

## 3. 機動調降關稅

- (1) 104 年 4 月 15 日至同年 7 月 14 日止，機動調降「熟豬油」及「禽脂」等 2 項貨品之關稅稅率 50%。
- (2) 104 年 7 月 15 日至同年 10 月 14 日止，機動調降「熟豬油」之關稅稅率 50%。
- (3) 104 年 11 月 25 日至 105 年 5 月 24 日止，機動調降「鵝肉，未切成塊者，生鮮或冷藏」、「冷凍鵝肉，未切成塊者」、「鵝肉，肉塊，生鮮或冷藏」、「冷凍鵝肉，肉塊」等 4 項貨品之關稅稅率 50%。

## 4. 海運快遞專區啟用營運

台北港國際物流股份有限公司及臺灣港務國際物流股份有限公司海運快遞專區分別於 104 年 4 月 30 日及同年 10 月 20 日啟用營運，提供 24 小時簡易申報等便捷通關服務，打造兩岸海上貨物快捷走廊。

## 5. 洽簽臺韓優質企業 (AEO) 相互承認協議

104 年 12 月 22 日簽署「臺韓優質企業 (AEO) 相互承認協議」，雙方海關互相承認對方 AEO 之驗證結果，並給予對方 AEO 出口業者便捷通關優惠措施，將有效提升臺韓貿易安全與便捷，促進兩國雙邊貿易發展。

## 6. 預報貨物資訊新進口系統上線

繼新出口通關系統於 102 年 9 月完成建置上線，新進口通關系統自 104 年 6 月起陸續上線，正式全面實施預報貨物資訊制度，簡化通關程序與文件，整合海空通關系統並精進風險管理機制，強化整體通關服務環境。

## 7. 啟動多國貨櫃(物)集併作業(MCC)

104 年 10 月 14 日正式啟動基隆港 MCC 業務，並於同年 12 月 7 日放寬 MCC 貨物之陸運控管機制，提供安全便捷、低成本高效率之通關環境，增加商港業務量及就業機會。

## 8. 實施進口通關單證合一

整合海關與各簽審機關系統及業務流程，自 104 年 11 月 11 日起，進口人僅須一次傳輸「單證合一進口報單」至關港貿單一窗口，即可同時向海關及簽審機關辦理報關及報驗作業，簡化業者申報程序。

## 9. 建構智慧行動查驗

運用 4G 通訊網路與無線行動裝置，推動智慧行動查驗，驗貨關員透過雲端平臺辦理查驗資料異動，使業者掌握即時貨物通關查驗動態，全面提升海關查驗效能。

## 10. 強化緝毒犬隊訓練及培育

104 年 10 月自美國引進優秀緝毒犬種源，提升海關緝毒犬培訓中心之犬隻繁殖品質；另與國家安全局合作，完成第一批爆裂物偵測犬訓練，協助我國反恐查緝任務。

## 11. 執行反傾銷稅及特別防衛措施

(1) 對自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(104 年 7 月 16 日起停徵)、卜特蘭水泥及其熟料及對自中國大陸與韓國產製進口之不銹鋼冷軋鋼品等產品課徵反傾銷稅，104 年度課徵反傾銷稅 1 億 9,632 萬元。

(2) 公告 104 年度花生、紅豆及食米等 14 種農產品實施特別防衛措施之基準數量及基準價格，實施期間自 104 年 1 月 1 日至同年 12 月 31 日。



## 12. 落實智慧財產權邊境保護

- (1) 為提升海關關員對真、仿品之辨識能力，及對智慧財產權邊境措施相關專業知能，104 年 3 月及 7 月分別辦理「海關真仿品辨識講習」及「海關智慧財產權邊境措施講習」。
- (2) 為加強與權利人合作共同打擊仿冒，於 104 年 9 月 14 日至 15 日與國際組織 IPR Business Partnership 共同舉辦「2015 真仿品辨識與查緝研討會」。

## 13. 加強國際關務合作

- (1) 104 年 8 月 18 日至 20 日，與美國能源部共同舉辦「2015 臺美戰略性高科技貨品辨識研討會」。
- (2) 104 年 8 月 19 日至 22 日赴越南舉行雙邊關務合作會議，就貿易便捷化、AEO、關務協查及智慧財產權等議題交換意見。
- (3) 104 年 9 月 7 日至 12 日赴日本舉行雙邊關務合作會議，就貿易便捷化、AEO、關務協查及智慧財產權等議題交換意見。
- (4) 104 年 9 月至 12 月間，邀請美國、日本、新加坡、越南、紐西蘭等國駐我國代表就關務議題進行交流，並請該等國家支持我國加入泛太平洋合作夥伴協定（TPP）第二輪談判。
- (5) 104 年 9 月 24 日與波蘭海關於華沙舉行「臺波次長級關務合作會議」簽訂更新打擊關務詐欺行為瞭解備忘錄，擴大雙方合作範圍。
- (6) 104 年 12 月 8 日至 9 日，與美國海關共同舉辦「臺美反走私情資交流研討會」，邀請美國國土安全部移民暨海關執法局 (ICE)、海關暨邊境保護局 (CBP)、司法部緝毒署 (DEA)、英國海關 (HMRC)、澳洲犯罪偵防局 (ACC)、英國犯罪偵防局 (NCA)、日本交流協會 (IAJ) 及加拿大邊境保護署 (CBSA) 專家授課，就各項查緝議題進行跨國交流。
- (7) 104 年 12 月 14 日至 18 日赴印度舉行雙邊關務合作會議，就貿易便捷化、AEO、關務協查及智慧財產權等議題交換意見。

## 1. Rationalization of Laws and Regulations

- (1) “Regulations Governing the Approval and Management of Using Self-prepared Seals by Various Firms” was promulgated on January 6, 2015 to define the qualifications, types, criteria for verifications, and scope of usage for businesses to follow while applying for the usage of self-prepared seals.
- (2) The Appendix of Article 4 of the “Regulations Governing the Declaration, Inspection, Duty, and Release of Personal Luggage or Goods of Inward Passengers” was amended on February 16, 2015, to align with the administrative measures adopted by the Ministry of Health and Welfare on the limit of medicine allowed to be carried by inward passengers, which, in lieu of the original positive listing measure, utilized the principle of quantity limitation to regulate inward hand-carry medicine.
- (3) “Regulations Governing the Establishment and Management of Duty-Free Shops” was amended on March 12, 2015, requiring duty-free shops to transmit bonded inventory data for Customs audit.
- (4) Article 49 of “Enforcement Rules of the Customs Act” was amended on March 18, 2015 to define the scope of self-use machines and equipment so that the amended Paragraph 3, Article 59 of the Customs Act can be executed accordingly.
- (5) “Regulations Governing Customs Bonded Factories” was amended on March 18, 2015 to introduce measures to exempt self-use machines and equipment from Customs duties. In order to encourage domestic investment from enterprises, outdated regulations which impose tax burden on bonded factories were also reviewed and amended.
- (6) “Regulations Governing the Customs Management of Freight Forwarders” was promulgated on March 25, 2015, so as to stipulate the transshipment and transit procedures for freight forwarders.
- (7) “Regulations Governing Customs Clearance Procedures for Maritime Express Consignments” was amended on March 26, 2015, so as to loosen the qualifications for companies to operate maritime express business, allowing for more flexibility in business strategy.
- (8) Article 17 of “Regulations Governing the Establishment and Management of Offshore Island Duty-Free Shops” was amended on March 31, 2015, whereby the items, quantity, and amount of duty-free goods that outbound passengers are allowed to carry from offshore islands to Mainland China/other countries are to be increased.
- (9) Articles 9, 28 of “Regulations Governing the Establishment and Management of Customs Brokers” was amended on April 13, 2015, stipulating the extension of the calibration period of the customs broker operating licenses and the simplification of the items booked in journal, so that the costs of Customs and customs brokers can be reduced.
- (10) Article 11 of “Regulations Governing the Offsetting or Refund of Duties and Taxes on Raw Materials for Export Products” was amended on June 2, 2015, stipulating that, when exported products are processed domestically with semi-finished or finished products from abroad and Customs value of such products are determined under the provisions of Articles 29 to 35 of the Customs Act, the duties and taxes on semi-finished or finished products used may be offset or refunded in accordance with the provisions of Article 10.
- (11) “Regulations Governing the Certification and Management of the Authorized



Economic Operators” was amended on September 22, 2015, so as to facilitate trade and fulfill Customs supervision requirement, whereby economic operators meeting certain requirements are entitled to apply for AEO certification without being subject to the requirement of having operated business for three years or more. In addition, the average annual import/export performance requirement is released for applying General Authorized Economic Operators.

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

- (1) Partial tariffs of the Customs Import Tariff were amended on July 1, 2015. Certain descriptions of goods were revised to fit the nature of the goods, so as to reduce the dispute between Customs and trade as well as to facilitate customs determination of tariff classification. In addition, the tariff rates of certain products have been lowered, so as to reduce the operation costs of businesses and enhance the industrial competitiveness for exports.
- (2) The import tariff rates on APEC Environmental Goods and rehabilitation vehicles for the disabled have been lowered with the amendment of Customs Import Tariff on December 9, 2015, so that the physically challenged people can receive more convenient transportation services and the exports of green products can be promoted accordingly.

## **3.Temporary Adjustment of Customs Duty**

- (1) The tariff rates of lard and poultry fat were announced to be lowered temporarily by 50% from April 15, 2015 to July 14, 2015.
- (2) The tariff rate of lard was announced, once again, to be lowered temporarily by 50% from July 15, 2015 to October 14, 2015.
- (3) Aiming at balancing domestic supply, the tariff rates of “meat of geese, not cut in pieces, fresh or chilled,” “meat of geese, not cut in pieces, frozen,” “meat of geese, cut in pieces, fresh or chilled,” and “meat of geese, cut in pieces, frozen” were announced to be lowered temporarily by 50% from November 25, 2015 to May 24, 2016.

## **4. Maritime Express Handling Units Formally Launched**

Due to the increasing diversity of cross-strait trade, the Customs Administration has been proactively establishing regulations for the Maritime Express Handling Units since 2013. The Maritime Express Handling Units of Taipei Harbor International Logistics Corporation and Taiwan International Ports Logistics Corporation were officially launched on April 30, 2015 and October 20, 2015, respectively, where Customs can provide the traders with facilitated Customs clearance services such as round-the-clock simplified declaration and establish cross-strait express corridors for sea cargoes that will strengthen supply chain connectivity across the Taiwan Strait.

## **5.The Signing of Taiwan-Korea AEO Mutual Recognition Arrangement (MRA)**

The Mutual Recognition Arrangement (MRA) of AEO between Taiwan and Korea was signed on December 22, 2015. Based on this Arrangement, Taiwan and Korean Customs are able to mutually recognize the AEO status validated by the other side. Exporters awarded with AEO status from both sides can enjoy preferential treatments, which will

enhance their competitive edge through a facilitated customs clearance environment, strengthened supply chain security, and enhanced bilateral trade.

## **6.Implementation of Advance Cargo Import Information System**

Following the placement of the export clearance system in September 2013, the latest advance import cargo information system has been established consecutively since June 2015, which has marked the full completion of the Advance Cargo Import Information System. The required clearance procedures and documents are simplified and the risk-management mechanism is incorporated, so as to assure businesses a better clearance environment.

## **7.Initiation of Multi-Country Cargo Consolidation (MCC)**

Multi-Country Cargo Consolidation (MCC) at the Port of Keelung was officially launched on October 14, 2015. Subsequently, “Regulations Governing the Customs Management of Containers Terminals” was amended on December 7, 2015, whereby MCC cargoes are allowed to be moved inland under surveillance, ushering in the comprehensive adoption of MCC.

## **8.Implementation of Consolidated Import Declarations with Relevant Permits**

The Customs Administration has been vigorously integrating its computer systems and business processes with those of various licensing agencies. Starting from November 11, 2015, by simply transmitting the completed “Consolidated Import Declaration with Relevant Permits” to the CPT Single Window System, importers are allowed to file import declaration to Customs while simultaneously applying to licensing agencies for inspection, so as to enhance the integration of interagency business services and simplify Customs clearance procedures for traders.

## **9.Implementation of Intelligent Mobile Inspection Services**

The program of intelligent mobile inspection has been established where the Customs can conduct inspections through a platform built with 4G internet connection or wireless mobile devices, and real-time inspection information can be received to increase the efficiency of inspection and clearance.

## **10. Strengthening the Breeding and Training of Detector Dogs**

In October 2015, the Taiwan Customs Detector Dog Breeding and Training Center imported canine semen from the United States aiming to improve the breeding quality of Customs detector dogs. Furthermore, through the cooperation between Taiwan Customs and the National Security Bureau, the first group of explosive detector dog teams has been trained and deployed to help fight against terrorism. The center will keep working on the training of explosive detector dogs and expanding international cooperation in detector dog breeding and training.

## **11. Implementation of Anti-dumping and SSG Measures**

- (1) To ensure a fair trade environment for domestic industries, a total amount of anti-dumping duties of NT\$196,320,000 was collected in 2015 on products imported from China, including towel products, footwear, benzoyl peroxide products, sodium

formaldehyde sulfoxylate (terminated from July 16, 2015), Type I and Type II of Portland Cement and of its Clinker, as well as SUS 300 series flat-rolled products of stainless steel imported from China and Korea.

- (2) The trigger volume and the trigger price of 14 agricultural products applied by special safeguard measures were announced and effective from January 1 to December 31, 2015.

## **12. Consolidation of Customs Border Protection for Intellectual Property Rights**

- (1) To help Customs officers identify counterfeit goods and enhance Customs officers' expertise on IPR border protection, "Customs Training on the Identification of Counterfeit Goods" and "Customs Training on IPR Border Measures" were held in March and June 2015.
- (2) To cooperate with rights holders to fight against IPR violations, the Customs Administration co-hosted "2015 National Training Workshop on the Identification of Counterfeit Goods" with IPR Business Partnership on September 14 and 15, 2015.

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

- (1) A seminar on identifying Strategic Hi-Tech Commodities was held jointly by the Customs Administration and the US Department of Energy from August 18 to 20, 2015.
- (2) A Bilateral Customs meeting between Taiwan and Vietnam was held from August 19 to 22, 2015, to exchange views on topics including trade facilitation, authorized economic operators, and intellectual property rights protection.
- (3) A Bilateral Customs meeting between Taiwan and Japan was held from September 7 to 12, 2015, to exchange views on topics including trade facilitation, authorized economic operators, and intellectual property rights protection.
- (4) From September to December 2015, the Customs Administration invited representatives of the United States, Japan, Singapore, Vietnam, and New Zealand of their office/institute in Taiwan to exchange views on Customs topics. Taiwan Customs also expressed hopes to receive support from the abovementioned countries of Taiwan's participation in the second round of the TPP negotiation in due course.
- (5) In order to broaden the scope of cooperation, the Customs Administration and Poland Customs renewed the "Memorandum of Understanding between Customs Service of Taiwan and Customs Service of the Republic of Poland for Combating Customs Fraud" in Warsaw on September 24, 2015.
- (6) A seminar on anti-smuggling information exchange was held by the Customs Administration from December 8 to 9, 2015 with experts from US Immigration and Customs Enforcement, Customs and Border Protection, Drug Enforcement Administration, HMRC UK, ACC Australia, NCA UK, IAJ Japan, and CBSA Canada invited to lecture and share experiences in border inspection.
- (7) A Bilateral Customs meeting between Taiwan and India was held from December 14 to 18, 2015, to exchange views on topics including trade facilitation, authorized economic operators, and intellectual property right protection.

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NATIONAL PROPERTY

Property

國有財產



# 國有財產

## *NATIONAL PROPERTY*

### 沿革

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。

嗣監察院決議國有財產由中央設置專責機構管理為宜，政府亦為求建立永久性及全面性之國有財產管理制度，以促成現代化財政體系，乃於49年12月12日成立國有財產局，承財政部之命，主管國有財產管理事務。

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」，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。

新組織法施行後，依國有財產署處務規程規定，內部單位設為4組、6室並分科辦事；又依國有財產署各區分署組織準則及各分署辦事細則相關規定，國有財產署下設北區、中區及南區3個分署，並分設15個辦事處，承辦轄區範圍內有關國有財產事務。

### 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 the huge quantity as well as the complicated nature of the contents, especially the real-estate properties scattered throughout every corner of the province, its tasks of reception, cleaning, management, and handling were a heavy workload. Although organizations such as the “Taiwan Province Japanese Property Disposal Committee,” the “Taiwan Province Japanese Property Liquidation Committee,” the “Taiwan Province Public Property Management Office,” and the “Land Bank of Taiwan Co., Ltd.” were engaged in succession-related matters, the management of these matters generated great difficulties due to the voluminous number of books and certain

missing, badly damaged, or unrealistic information as well as to the lack of well-established laws and regulations.

Subsequently, owing to the resolution of the Control Yuan which suggested that national property should be properly managed by a dedicated agency set up by the central government, 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 on December 12, 1960 under the jurisdiction of the MOF to manage the affairs of state-owned properties.

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

After the new Organization Act was enforced, in accordance with the provisions set forth under the Rules Governing the Functions and Assignments of the National Property Administration, the National Property Administration shall operate internally with four divisions and six offices through its respective sections. Further, pursuant to the provisions set forth under the Sectional Organization Rules and Operational Rules for the Regional Branches and other Branches of the National Property Administration, three regional branches were established under the National Property Administration, i.e., the Northern Region Branch, Central Region Branch and Southern Region Branch, along with 15 Offices to carry out all national property-related business affairs within these respective regions.

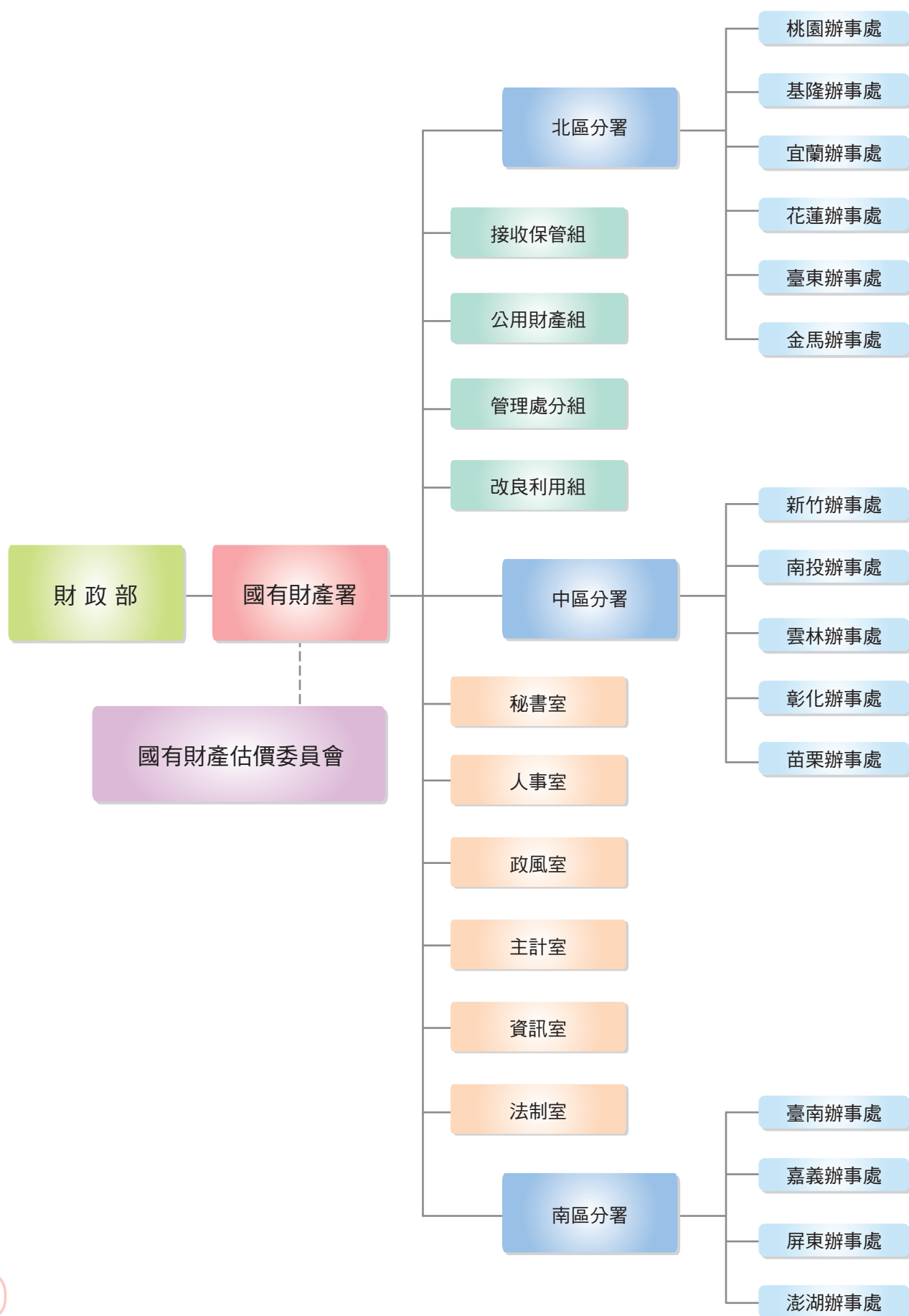
## 主要工作

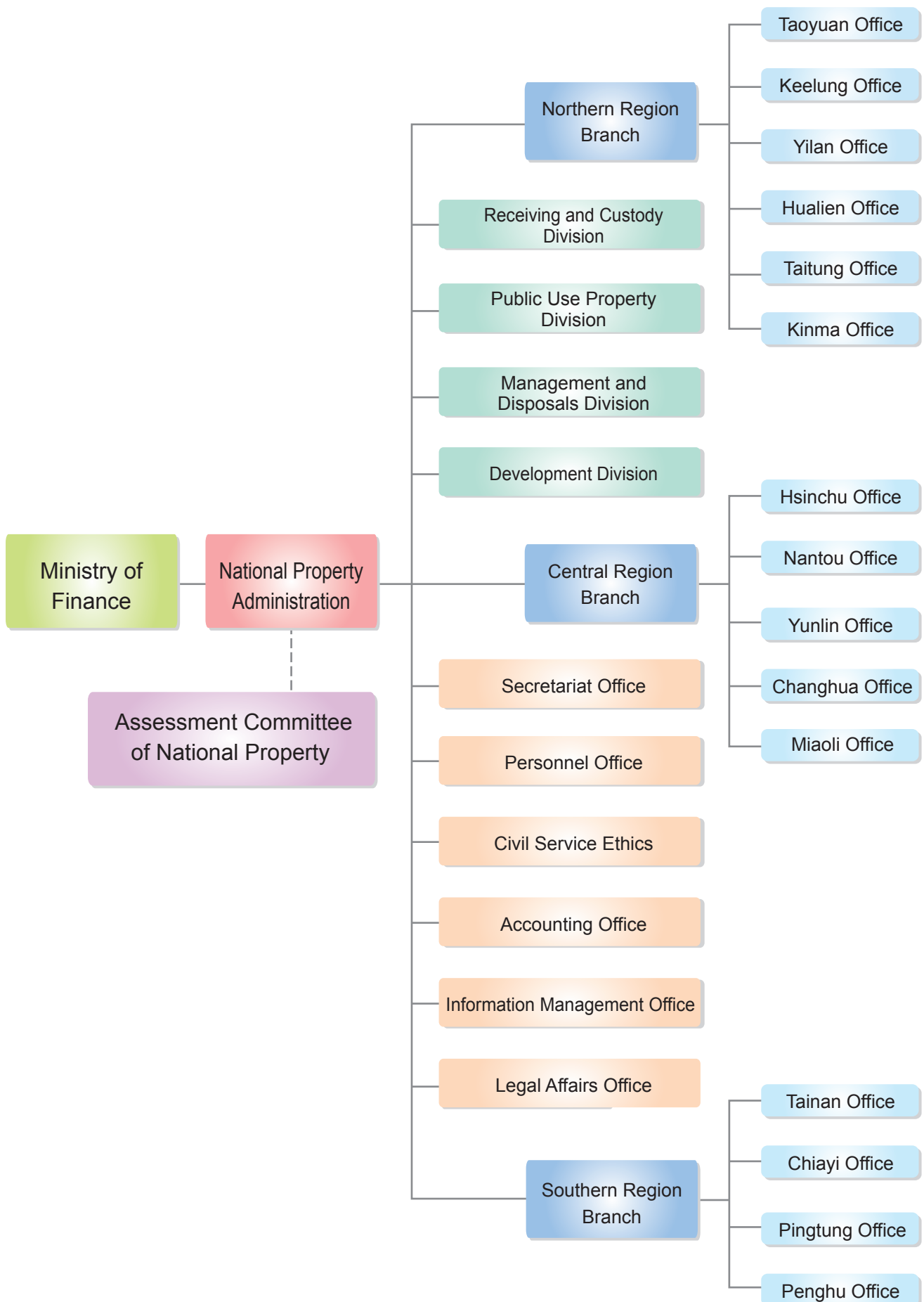
1. 國有財產之清查。
2. 國有財產之管理。
3. 國有財產之處分。
4. 國有財產之改良利用。
5. 國有財產之資訊業務。
6. 國有財產之檢核及統籌調配。
7. 國有財產之估價。
8. 國有財產法令與法務案件之研議及處理。
9. 其他有關國有財產事項。

## Functions

- 1.To handle the clearing-up and inspection of national property.
- 2.To manage national property.
- 3.To dispose of national property.
- 4.To improve and utilize national property.
- 5.To handle the information system in relation to national property.
- 6.To examine, integrate, and appropriate national property.
- 7.To conduct 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240萬公頃，價值約4兆7,975億3,366萬餘元。

National land may be categorized as either for public use or for non-public use. The former is managed by the organizations that directly use it; the latter is managed by the National Property Administration. At present, the ROC is comprised of 2.4 million hectares of national land surveyed and registered, valued at about NT\$4.8 trillion.

### 國有<sup>公用</sup><sub>非公用</sub>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

計算依據：102年申報地價

Based on 2013 reported land value

區分 Categories		面積（公頃） Area ( Hectare )	筆數 Lots	價值 （新臺幣千元） Value ( NT\$1,000 )	占總值百分比 Percentage of Total Value
公用土地 Land for Public Use	公務用 Official Use	469,128	1,237,854	2,153,963,208	44.9%
	公共用 Public Use	1,713,042		1,439,873,878	30%
	事業用 State- Enterprise Use	5,312		450,336,156	9.4%
	小計 Sub-Total	2,187,482		4,044,173,242	84.3%
非公用土地 Land for Non-Public Use		217,981	1,573,206	753,360,422	15.7%
合計 Total		2,405,463	2,811,060	4,797,533,664	100%

附註：計算基準日：截至 104 年 12 月 31 日。

Note : Base date: December 31, 2015 for public-use and non-public-use land.

## 國有非公用不動產改良利用 Revenues from the Improvement of National Non-Public-Use Real Estate

國有不動產以多元利用方式，引進民間資金及人力，積極辦理委託經營，或以委託或合作方式，與各級政府機關、民間企業辦理改良利用。

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

### 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 Past Five Years

單位：新臺幣千元 Unit: NT\$ 1,000

案名類型 Types of Improvement	年度 CY	2011	2012	2013	2014	2015
委託經營 Consigned Operation		181,000	175,142	185,880	176,772	189,472
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		46,535	46,034	43,660	43,110	43,942
委託辦理停車場 Consigned Cooperative Operation of Parking Lots		26,430	30,790	30,413	51,937	43,577
結合目的事業主管機關共同開發 Join Forces with Competent Authorities to Develop Together		48,707	51,471	128,451	122,777	257,876
招標設定地上權 Establishment of Superficies by Public Bidding		1,771,466	2,760,647	5,957,802	2,206,420	2,407,442
財政部財政人員訓練所及其周邊國有土地合作開發案 Cooperative Development of Peripheral National Land of the Site of the Training Institute, MOF		-	-	-	10,449	35,314
合計 Total		2,074,138	3,064,084	6,346,206	2,611,465	2,977,623

### 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 Past Five Years

年度 CY	筆數 Lots	面積（公頃） Areas (Hectare)	售價收入（新臺幣千元） Prices Sold (NT\$1,000)
2011	4,468	65.22	12,226,387
2012	3,758	59.39	12,491,775
2013	3,995	36.36	10,556,731
2014	4,005	41.50	9,635,210
2015	3,748	40.99	10,727,888

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 other real estate, but do not include appropriation with payment, movables, securities, and rights.

## 1. 加速法規合理化

- (1) 104 年 1 月 15 日修正發布「國有非公用不動產租賃作業程序」，明定申租國有非公用不動產須附之登記謄本等文件，原則由出租機關以電子處理查詢，例外由申租人檢附，及放寬承租基地經主管機關認定屬舉辦公共福利事業或慈善救濟事業團體使用者，核發土地使用權同意書規定。
- (2) 104 年 1 月 20 日修正發布「大陸地區人民繼承被繼承人在臺灣地區之遺產管理辦法」，配合組織改造及因應實務作業需要，調整遺產案件處理方式，保障遺產繼承人權益。
- (3) 104 年 1 月 20 日修正發布「國有非公用不動產租賃作業注意事項」，以配合實務作業，並整併相關規定及函示。
- (4) 104 年 1 月 26 日及 3 月 21 日修正發布「財政部國有財產署國有財產估價委員會組織規程」，因應桃園縣自 103 年 12 月 25 日改制為直轄市，估價委員增加直轄市代表 1 人，及因應實務作業需要，配合修正估價委員之遴聘規定。
- (5) 104 年 3 月 25 日修正發布「國有出租農業用地同意興建農業設施審查作業要點」，放寬依申請農業用地作農業設施容許使用審查辦法興建農田灌溉排水設施之面積限制，並修正國有林地出租造林申請興建工寮案件之處理方式。
- (6) 104 年 4 月 27 日發布「核釋國有財產法第 53 條規定非公用財產類之空屋、空地面積計算方式」解釋令，明定低度利用須併計毗鄰國有土地等情形，並配合廢止 102 年 3 月 7 日台財產管字第 10240003401 號解釋令。
- (7) 104 年 5 月 5 日修正發布「國有不動產撥用要點」，明定各項申撥作業辦理依據，及明確規範各種應備書表格式，以利各機關辦理申請撥用及廢止撥用作業。
- (8) 104 年 5 月 7 日修正發布「國有耕地放租作業注意事項」，放寬不

適用耕地三七五減租條例之耕地租約承租人名義變更對象，並整併相關規定及函示。

- (9) 104 年 6 月 5 日修正發布「國有財產產籍管理作業要點」，配合外交部對境外國有財產產籍管理之特別規定及行政院主計總處推動中央政府普通基金普通公務會計制度，規範公務機關及部分特種基金經管之財產應提列財產折舊（耗）及攤銷。
- (10) 104 年 6 月 10 日修正發布「國有非公用不動產出租管理辦法」，放寬被占用不動產得按現狀辦理標租，並配套規範避免產生負面社會觀感或誘發新占用等不得按現狀辦理標租情形。另增訂一併標租之非公用土地及建築改良物得優先承租之機制，吸引民間投資，及標租不動產得減免租金規定。
- (11) 104 年 6 月 15 日修正發布「國有非公用不動產讓售作業程序」，明定申購國有非公用不動產須附之登記謄本等文件，原則由出售機關以電子處理查詢，例外由申請人檢附，並因應實務作業需要，整併相關規定及函示。
- (12) 104 年 6 月 30 日修正發布「國私共有土地處理原則」，作業流程明定不主張優先承購應領取提存價款，並管控領取時程，規範加註代碼及辦理產籍異動時機。
- (13) 104 年 7 月 3 日訂定發布「中央各機關職務宿舍管理費收費基準」，自 104 年 10 月 1 日生效，統一訂定收費基準作為各機關收取管理費依據。
- (14) 104 年 7 月 3 日修正發布「國有非公用海岸養殖用地繳租及小規模經營養殖戶認定作業要點」，因應現代養殖產業多元性，增訂新興經濟型海藻計租規定。
- (15) 104 年 7 月 23 日訂定發布「國有公用土地提供公共自行車租賃站使用方式及計收費用基準」，使國有公用土地管理機關得據以配合辦理，協助地方政府推動綠能運輸政策，並解決地方政府用地需求。



- (16) 104 年 8 月 14 日修正發布「抵繳遺產稅或贈與稅實物管理要點」，增訂抵稅之上市、上櫃及興櫃公司股票，該公司發放股票股利處分價格核計方式，及經核准以實物抵稅案件，嗣如有納稅義務人申請復查、訴願或提起行政訴訟情事者，稽徵機關應即通知機制。
- (17) 104 年 8 月 24 日修正發布「國有非公用土地參與都市更新注意事項」，明定國有公用土地無保留公用需要，於完成變更為非公用財產移交接管前參與都市更新程序，及應向實施者主張土地所有權人應負擔之營業稅，納入權利變換共同負擔等作業規定。
- (18) 104 年 8 月 26 日修正發布「國有出租農業用地同意興建農業設施審查作業要點」，調整使用設施項目及細目，協助承租人更為有效利用國有土地。
- (19) 104 年 9 月 11 日修正發布「國有財產贈與寺廟教堂辦法」，明定贈與對象限於已依法成立財團法人之寺廟、教堂，及修正申請時應檢附文件，並增訂國有不動產受贈後須受限制事項。
- (20) 104 年 10 月 13 日修正發布「國有公用財產管理手冊」，以利各機關執行國有公用財產管理工作，健全財產管理制度，強化管理效能。
- (21) 104 年 10 月 27 日修正發布「國有非公用財產委託經營實施要點」，增訂被占用之國有非公用財產，經提起排除侵害民事訴訟，不得辦理委託經營情形，及整併相關規定與函示。
- (22) 104 年 11 月 10 日修正發布「國有非公用不動產標租作業要點」，配合國有非公用不動產出租管理辦法之修正，放寬按現狀辦理標租等作業規範，並適度調降標租土地之權利金底價，提高民眾投標意願。
- (23) 104 年 11 月 23 日修正發布「共有不動產國有持分讓售原則」，放寬保留公用需要限制，並使相關規定具體明確。
- (24) 104 年 12 月 21 日修正發布「許可開發範圍內國有非公用土地處理原



則」，增列取具目的事業主管機關核發開發、籌設或設置許可文件申請人，得辦理交換以取得使用許可範圍內之國有非公用土地。

## 2. 執行「加強國有不動產活化運用計畫」

為強化國有財產管理使用效能，訂定計畫設定目標及策略推動，督導各機關在不影響公用用途下，活化運用國有公用財產。截至 104 年底，累計收回 13 處標的，面積約 4.8 公頃。督促各主管機關督導所屬國營事業全面盤點經管土地 18 萬 723 筆，面積 6 萬 982 公頃，並活化運用，創造事業盈餘。

## 3. 建立合理宿舍制度

督導中央各主管機關辦理國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，提升宿舍使用效能。另辦理全國宿舍管理系統線上操作說明會及宿舍管理法規宣導，促進各機關正確建置宿舍資料，依法管理使用。

## 4. 執行「被占用國有非公用不動產加強清理計畫」

為加強處理占用，行政院 102 年 11 月 4 日核定「被占用國有非公用不動產加強清理計畫」，透過委外清查、訴訟、協調公權力機關強制排除等方式處理占用案件，將大面積、高價值及涉及國土保安之占用列為優先處理標的。104 年清查 5 萬 2,810 筆被占用土地、處理 4 萬 3,033 筆被占用土地及 252 棟被占用房屋，向占用人收取使用補償金 8 億 6,941 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 29 萬 589 筆、7 萬 2,222 公頃，承租戶 16 萬 7,004 戶，租金收入 24 億 453 萬餘元，104 年辦理標租 37 次，標脫 59 筆土地（面積 1 公頃 9,899.19 平方公尺）、11 棟建物（面積 5,779.3 平方公尺），得標總金額 2,891 萬餘元。

## 6. 辦理國有非公用土地招標設定地上權

104 年度公告 48 宗國有土地(其中 2 宗於 105 年 1 月 25 日開標)，標脫 15 宗，面積約 3.1 公頃，權利金 28 億 7,766 萬餘元。

## 7. 國有土地參與都市更新

截至 104 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 1,365 件，國有非公用土地參與選配更新後房地 90 件，預計可取得 760 戶建物、849 席停車位及領取權利金 9 億 9,149 萬餘元，其更新後權利價值合計達 274 億元。已分回 44 戶建物、43 席停車位，其中 2 戶已標脫；10 戶臺北市政府、新北市政府用作公營出租住宅需求；其餘 32 戶經洽地方政府無作公營出租住宅需求，將以標售、標租處理。

## 8. 加強推動結合目的事業主管機關共同開發國有非公用不動產

截至 104 年，已與相關目的事業主管機關(構)簽訂契約，共同開發國有非公用不動產 43 案(其中 11 案已開始營運)，預估總收益約 155.3 億元，吸引民間投入約 516.7 億元資金，創造約 1 萬 9,200 個就業機會。104 年已收權利金及租金 2 億 5,787 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，挹注國庫收入，委外標售抵稅之未上市且未上櫃公司股票，104 年度標脫總價 3 億 8,853 萬餘元。

## 10. 釋出土地權利與民間合作開發

「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 日與得標廠商簽訂合作開發契約，得標廠商將無償興建政府辦公大樓 30,380.21 平方公尺、財訓所學員宿舍 8,492.57 平方公尺。另收取權利金 13.88 億元，每年收取土地租金約 3,600 萬元，吸引民間投資約 62.7 億元。

## 1. Rationalization of Laws and Regulations

- (1) Revision of “Procedures for Leasehold of National Non-public Use Real Estate” on January 15, 2015 to expressly specify the transcripts for registration and such papers required to be submitted upon application for leasehold of national non-public-use real estate. The leasing authority shall respond to inquiries by electronic means in principle. The applicant for leasehold is required to submit such papers only in the event of an exception. The Revision also eases the requirements for issuance of the land-use right agreement in a case where the land under leasehold is identified by the competent authority as the land to be used by public welfare business or for use by charity and social relief organization.
- (2) Amendment of “Regulations for People of the Mainland Area to Inherit Legacy in the Taiwan Area Owned by the decedent” on January 20, 2015 to coordinate with the organizational reform and to respond to the need of practical operation, adjust the mode to manage legacy and, in turn, safeguard the interests of the legacy heirs.
- (3) Revision of “Directions for Leasehold of National Non-public Use Real Estate” on January 20, 2015 as a revision in coordination with hands-on operation and consolidation of the relevant requirements and instructions.
- (4) Amendment of “Organization Regulations for National Property Evaluation Committee, National Property Administration” on January 26, 2015 and March 21, 2015 in response to the official transfer of Taoyuan County into a municipality directly under the Central Government on December 25, 2014. One more evaluation committee member was additionally named. Furthermore, to meet the practical needs for business operation, the terms to select and appoint evaluation committee members were amended accordingly.
- (5) Revision of “Directions for Inspecting Facilities Permitted in Agriculture Land of the Leasing National Non-public Use Land” on March 25, 2015 to loosen the restriction on the areas for construction of farmland irrigation and drainage facilities under the regulations of review of farmland to be used for farming facilities. It, meanwhile, amends the mode to apply for leasehold of national forestry land to construct worker rest houses.
- (6) Interpretive rule pursuant to Article 53 of the “National Property Act” which stipulates that the calculation for the non-public-use vacant house and land on April 27, 2015 should expressly require that in a case of low level utilization, the neighboring national land should be counted in consolidation, and that abolition of the Decree documented as Tai-Tsai-Chan-Guan No. 10240003401 dated March 7, 2013.
- (7) Revision of “Directions for Appropriation of National Real Estate” on May 5, 2015 to expressly stipulate the grounds for application and appropriation and to expressly specify the formats of a variety of papers required to facilitate all government agencies to apply for appropriation and to revoke appropriation.
- (8) Revision of “Operation Directions for Leasing of National Cultivated Land” on May 7, 2015 to ease the terms for a change in the lessees of lease agreements under “The 37.5% Arable Land Rent Reduction Act” so as to better live up to popular opinions and integrate the relevant rules and government instructions.

- (9) Revision of “Operation Directions for Cadastral Data Management of National Property” on June 5, 2015 to coordinate with the special provisions of the Ministry of Foreign Affairs regarding overseas cadastral data management of national properties and the policies of the Directorate-General of Budget, Accounting and Statistics (DGBAS) of the Executive Yuan to implement the general public affairs fiscal system for general funds of the Central Government to regulate the depreciation (loss, wastage) which should be amortized for properties in management under government agencies and some special funds.
- (10) Amendment to “Regulations for Leasing of National Non-public Use Real Estate” on June 10, 2015. Under this amendment, the terms are loosened such that the occupied real estate may be leased through open tender at the status quo, with coordinating measures to prevent the potential negative impact on the society or to prevent induction of new occupation or lease through open tender not at the status quo. Additionally, there is another amendment that provides a mechanism for preferential leasehold of non-public-use land or improved buildings in consolidated leasehold through open tender to increase the incentive to private industry to invest and to reduce or exempt rent for real estate under leasehold through open tender.
- (11) Revision of “Operation Procedures for Sale of National Non-public Use Real Estate” on June 15, 2015 to expressly specify the transcripts for registration and such papers required to be submitted upon application for procurement of national non-public-use real estate. The selling authority shall respond to inquiries by electronic means in principle. The applicant for procurement is required to submit such papers only in the event of an exception. Additionally, in response to practical needs in business operation, an amendment was made by integrating the relevant requirements and government instructions into a whole.
- (12) Revision of “Directions for the Joint Ownership of National and Private Lands” on June 30, 2015. The revised Directions expressly provide that one who does not claim preferential right to procure shall collect the lodged price payment. The Directions also control the payment time schedule and regulate the additional remark of the codes and the timing to update the property registration data.
- (13) The “Standards of Fees for Management over Dormitories of all Agencies of the Central Government” was duly enacted as submitted to and promulgated by the Executive Yuan on July 3, 2015, and they became effective on October 1, 2015. The Standards unify and integrate the rates for the fees as the very basis for all agencies in collecting managerial fees.
- (14) Revision of “Operation Directions for Leasing National Non-public Coastal Farm Land and Defining Small-scale Aquaculturists” on July 3, 2015. The Revision additionally provides rental terms on the newly emerging seaweed farms in economic type to cope with the current aquaculture industry which is characterized by diversification.
- (15) “Terms for Use of National Public Use Land for Bicycle Rent Stations and the Rent Standards” was enacted on July 23, 2015 whereunder the authorities in charge of national public use land may handle business accordingly to benefit the local governments to promote green energy transportation policies. In turn, the newly enacted terms could help local governments with a need for the land required for such purposes.
- (16) Revision of “Directions for Goods to Compensate Estate Tax or Gift Tax” on August

- 14, 2015. The Revision adds the mechanism for the firms listed on the Taiwan Stock Exchange or Over-the-Counter Securities Exchange or TPEx Emerging Stocks to calculate the prices when they allocate stock dividends and in the cases to offset taxes by means of goods in kind, as well as the mechanism for the taxation authorities to keep taxpayers informed forthwith when taxpayers apply for rechecking, lodge administrative appeals, or administrative litigations.
- (17) Revision of “Directions for National Non-public Use Land Participating in Urban Renewal” on August 24, 2015. The Revision expressly specify the procedures for non-public-use property which is no longer necessary to remain in national public-use land and is participating in urban renewal. The Revision expressly stipulate the operating rules for the land ownership claimants to bear the business tax (VAT) and to be covered into the joint burden of the property right exchange.
  - (18) Revision of “Directions for Inspecting Facilities Permitted in Agriculture Land of the Leasing National Non-public Use Land” on August 26, 2015 adjusted the general items and specific items of the facilities of use to help lessees put national land into more effective use.
  - (19) Amendment of “Regulations for National Property Donated to Temples or Churches” on September 11, 2015. The Amendment expressly permit the donation to be confined only to temples and churches that have officially set up judicial persons or social bodies and stipulate the required papers for application. The Amendment also additionally stipulate the restrictions upon national real estate after being donated.
  - (20) Revision of “Managerial Manuals for National Owned Properties for Public Use” on October 13, 2015 facilitated all government authorities in enforcement of the management over national public-use properties so as to assure a sound system for property management and strengthen managerial performance.
  - (21) Revision of “Implementation Directions for Consigned Operation Business of National Non-public Use Property” on October 27, 2015. The Revision newly added the terms on the occupied national non-public properties from being consigned for operation, if a case with civil litigation to rule out infringement had been filed. The Revision also combines and integrates the relevant regulations and instructions.
  - (22) Revision of “Operation Directions for Leasing of National Non-public Real Estate through Open Tender” on November 10, 2015 as an amendment in coordination with the amendment to the “Regulations for Leasing of National Non-public Use Real Estate” to deregulate leasing through open tender at the status quo. The Revision also appropriately brings down the upset price of the royalty to lease the land through an open tender so as to boost public incentive to the open tender.
  - (23) Revision of “Directions for Sale of the National Portion of Joint Ownership of Real Estate” on November 23, 2015 to deregulate the restriction for the need for reservation of public use and to, meanwhile, make the relevant provisions more concretely clear and definite.
  - (24) Revision of “Disposal Directions for National Non-public Use Land Located within the Authorized Space for Development” on December 21, 2015 to additionally prescribe of the provisions where an applicant who has obtained the documented permits from the relevant industry competent authorities in charge of the subject enterprises for development, preparation, or establishment may obtain a permit to use



the national non-public-use land covered within the permitted scope.

## **2. Enforcement of the “Project to Strengthen Activation of National Real Estate”**

In an attempt to intensify the benefits in use and management over national properties, the Project was duly established to set up targets and strategies for implementation. All authorities concerned are supervised to activate the utilization of national properties in public use on the premise of not adversely affecting the purposes of public use. As of December 31, 2015, targets in 13 locations, approximately 4.8 hectares in total area, had been successfully recovered. Under sound supervision, the national corporations have completed the inventorying process for land under their management, with a total of 180,723 cases of land, involving 60,982 hectares into activated utilization to create added profits.

## **3. Establishment of a Reasonable Dormitory System**

The central competent authorities are steered 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. They are also required to conduct online sessions to provide explanations of operational procedures and regulations to advocate for dormitory management systems across the nation in order to encourage related units to establish accurate information on dormitories. They are also required to manage them in accordance with the requirements of the law.

## **4. Implementation of “Project to Intensify Clear-up Efforts for Unjustifiably Occupied Nation-Owned Real Estate not in Public Use”**

In an attempt to strengthen a solution to the unjustifiably occupied nation-owned real estate, the MOF as approved by the Executive Yuan, duly enacted the “Project to Intensify Clear-up Efforts for Unjustifiably Occupied Nation-Owned Real Estate not in Public Use” on November 4, 2013. Through outsourcing to inspect, litigate, and coordinate with the authorities with public powers, the MOF has solved the cases of unjustifiable occupation by means of mandatory preclusion. Cases that involve large areas, high value, and national territory security were classified as preferential targets. In 2015, the National Property Administration checked thoroughly a total of 52,810 cases of land plots that had been unjustifiably occupied. Through the efforts rendered in that year, a total of 43,033 cases of land plots and a total of 252 buildings were successfully resolved from unjustifiable occupation, with some NT\$869.41 million in compensation fees successfully collected from the occupiers.

## **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 National Non-public Use Real Estate” are as follows: 290,589 national non-public-use lands of 72,222 hectares in area were rented to 167,004 tenants with rental income of NT\$ 2.4 billion and 37 tenders, comprising 59 land lots (total area of 19,899.19 square meters) and 11 buildings (total area of 5,779.3 square meters) were successfully awarded for a total amount tendered of NT\$28.91 million in 2015.

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

Among the tender notices of 48 national lands in 2015, 15 cases that cover 3.1 hectares were successfully awarded to tenderers, wherewith the government collected royalties amounting to over NT\$2.87766 billion in aggregate total.

## **7. National Land Plays a Part in Urban Renewal Planning**

As of the end of December, 2015, 1,365 cases had been included in the National Land within the Space of Urban Renewal, and 90 cases of national non-public-use land involving in the acquisition of real estate within the same. It is expected that 760 buildings, 849 parking spaces, and a premium of NT\$991.49 million can be obtained. Furthermore, the total value of the renewal premiums is expected to reach NT\$27.4 billion. The National Property Administration has retrieved 44 buildings and 43 parking spaces. Among them, two buildings were successfully awarded and 10 buildings met the needs of the Taipei City Government and New Taipei City Government in public-buildings leasehold. The remaining 32 buildings shall be either sold or leased through open tenders as the local governments have not been in need of public buildings in leasehold in response to the inquires.

## **8. Strengthen the Promotion of Combining Industry Competent Authorities in the Development of National Non-Public Real Estate**

In accordance with the provisions of Article 47 of the National Property Act, relevant industry competent authorities actively coordinated to jointly develop national non-public real estate. By the end of December, 2015, 43 contracted national non-public real estate cases had been jointly developed with relevant industry competent authority (institutions) (note: 11 contracted had been in operation), and the estimated revenue was about NT\$15.53 billion. The projects attracted about NT\$51.67 billion in private investments and created about 19,200 jobs. The collected royalties and rents amounted to NT\$257.87 million in 2015.

## **9. Supervision of the Handling of the Consignment of Securities Not Listed on the TAIEX, Traded on the OTC Market, or the Emerging Market for Sale by Public Bidding**

In an attempt to accelerate the settlement of properties provided for tax offset into the national treasury, the National Property Administration is outsourcing the sales of securities not listed on the TAIEX, traded on the OTC Market, or the emerging market, which had been provided for tax offset. In 2015, a total of NT\$388.53 million was obtained through open tenders.

## **10. Liberation of Land Rights so as to Cooperate in Development with Private Enterprises**

To implement “The Cooperative Development of the Peripheral National Land of the Site of the Training Institute, MOF,” the National Property Administration has contracted with the successful tenderer on May 23, 2013. Thus, an area for office building spaces of 30,380.21 square meters, and the Training Institute, MOF dormitory of 8,492.57 square meters, for complete use will be constructed by the successful tenderer without any payment. Moreover, royalties of NT\$ 1.388 billion and total annual rent amounting to NT\$36 million can be obtained and attract private investment amounting to approximately NT\$6.27 billion.



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FISCAL INFORMATION

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財政資訊

# 財政資訊

## *FISCAL INFORMATION*

### 沿革

57年5月行政院設立「行政院賦稅改革委員會」，為期2年，由劉大中博士擔任主任委員，完成多項稅制、稅法及稅務行政之改進建議，成為往後賦稅改革之藍本。行政院賦稅改革委員會運作期間，為使用電子計算機處理財稅資料並根據電子計算機分析結果，考核稅務稽徵工作，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」。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公布「財政部財政資訊中心組織法」，更名為「財政部財政資訊中心」，並奉行政院核定自102年1月1日施行。

### History

In May 1968, the Tax Reform Commission was set up by the Executive Yuan for a period of two years. Dr. Liu Ta-Chung was the chairman, who believed that it was important to undertake reforms of the law and the system of tax collection. He also felt it was even more important to reform administration. His ideas became the blueprint for future tax reforms. For the purpose of enhancing the efficiency of tax collection and scientific management, the use of electronic calculators to process the analysis of data and auditing tax collection tasks were introduced during the operation of the Tax Reform Commission.

On April 25, 1969, The Data Processing and Audit Center was set up by the Tax Reform Commission and the MOF. The MOF became the first organization under the Government of the Republic of China to use computers in a large-scale operation.

After the Tax Reform Commission had completed its mission in July 1970, the Data

Processing and Audit Center became subordinate to the MOF. The MOF approved the Data Processing and Audit Center Act as information operation headquarters for overall planning and management of the unit in April 1981. “The Statute Governing the Organization of the FDC” was announced on May 29, 1987, and the full name of the unit became the “Financial Data Center, MOF.”

On February 3, 2012 in accordance with the reorganization of the Executive Yuan, the Organization Act of the Fiscal Information Agency, MOF was enacted and promulgated, the unit was renamed the “Fiscal Information Agency (FIA), MOF” and became effective on January 1, 2013.

## 主要工作

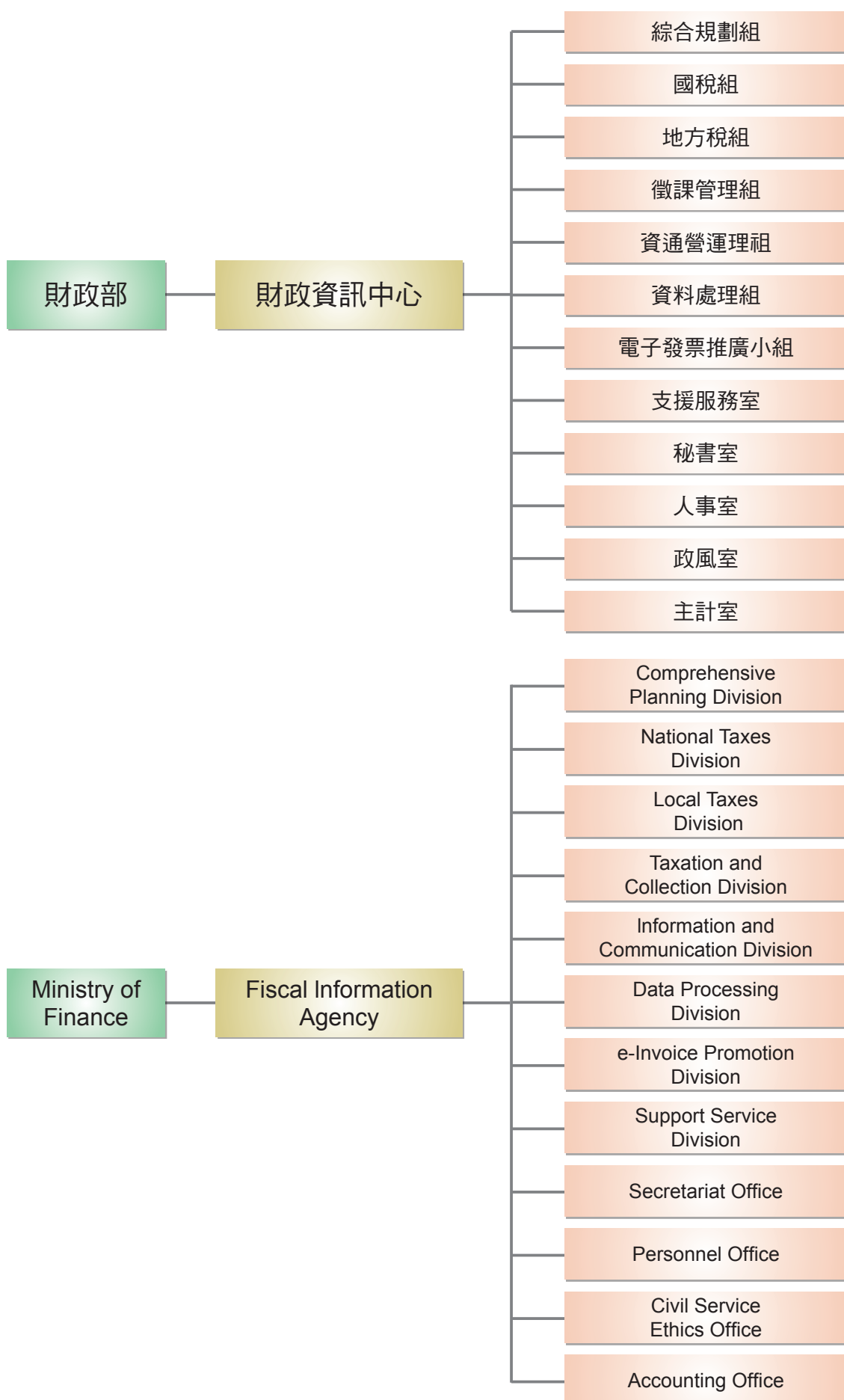
1. 本部資訊體系之整體規劃、協調及研考。
2. 本部與所屬機關（構）資訊作業計畫、設備之審議、作業檢查及績效評核。
3. 本部與所屬機關（構）資訊安全之規劃、宣導及評核。
4. 財政資訊作業之整體規劃、系統設計、處理手冊與規範之審訂、訓練及作業之輔導、督導、管制。
5. 依稅捐稽徵法與其他相關法律規定執行資料之蒐集、資訊處理及運用。
6. 政府採購及民間參與公共建設資訊體系之建立與管理。
7. 其他有關財政資訊事項。

## 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 information security of the MOF and its subordinate agencies.
4. The overall planning of fiscal information management, system design, examination, and review of procedural handbooks and regulations, operation training, guiding, supervising, and controlling.
5. The implementation of data collection, processing, and utilization in accordance with the Tax Collection Act and other relevant laws.
6. The establishment and management of the information system for government procurement and private participation in infrastructure.
7. Other matters related to the fiscal information of the MOF.

# 財政資訊行政組織圖

## Organization of the Fiscal Information Agency



### 1. 綜合所得稅各類所得憑單資料電子申報作業

104年網路申報戶數78萬餘戶，占總申報戶數約87萬戶之89.77%。

With the operation of the Electronic Declaration of Individual Income Tax Data 784,060 individual income tax cases were declared via e-Filing in 2015, representing 89.77% of the total.

近 5 年各類所得憑單資料建檔收件統計表

No. of Cases Declared of Individual Income Tax Data by Type of Filing (2011-2015)

申報年 Taxation Year	分項 Type	網路申報 Via e-Filing		人工申報 Manually		媒體申報 Via Media		總申報 Total
		戶數 Cases	比率 % Rate	戶數 Cases	比率 % Rate	戶數 Cases	比率 % Rate	戶數 Cases
2011		805,098	91.45	43,118	4.90	32,160	3.65	880,376
2012		768,923	91.62	47,285	5.63	23,037	2.74	839,245
2013		773,970	90.89	50,354	5.91	27,240	3.20	851,564
2014		760,743	90.67	51,797	6.17	26,476	3.16	839,016
2015		784,060	89.77	62,322	7.14	27,005	3.09	873,387

資料來源：綜合所得稅扣免繳媒體申報建檔系統（以提供交查家數為基準）。

Source: Individual Income Tax Data Electronic Declaration Operations System.

### 2. 綜合所得稅電子結算申報繳稅作業

104年度綜合所得稅電子結算申報繳稅案件350萬5,608件，占總申報案件394萬4,049件之88.88%。

In 2015, 3,505,608 cases of individual income tax returns were filed via e-Filing or electronic media, representing 88.88% of the total of 3,944,049 declarations of individual income tax for the year.

近 5 年綜合所得稅結算申報收件統計表

No. of Individual Income Tax Returns filed via e-Filing, Manually, and by 2D Barcode Returns by Type of Filing in Past Five Years

申報年 Taxation Year	類別 Type	網路申報 Via e-Filing		人工申報 Manually		二維申報 2D Barcode Returns		總申報 Total
		件數 Cases	比率 Rate	件數 Cases	比率 Rate	件數 Cases	比率 Rate	件數 Cases
2011		2,693,622	69.28%	872,881	22.45%	321,452	8.27%	3,887,955
2012		2,785,013	75.98%	673,111	18.36%	207,502	5.66%	3,665,626
2013		3,263,439	79.90%	624,940	15.30%	196,105	4.80%	4,084,484
2014		3,285,206	85.31%	437,851	11.37%	127,733	3.32%	3,850,790
2015		3,505,608	88.88%	343,267	8.70%	95,174	2.41%	3,944,049

資料來源：綜合所得稅結算申報書建檔系統。

附註：不含採用稅額試算方式申報件數。

Source: Outputs from the Individual Income Tax Declaration System.

Note: Excluding the number utilizing the service of the pre-calculation of individual income tax returns.



### 3. 綜合所得稅結算申報稅額試算線上回復作業

自100年開始，挑選案件單純者，寄發稅額試算通知書，並提供納稅人可運用網路確認回復，以完成申報程序。104年運用網路辦理回復確認完成103年度結算申報者405,481件，占總採用件數213萬7千餘件之18.97%。

Service of the Pre-Calculation of Individual Income Tax via e-Filing commenced from 2011. By mailing a pre-calculation of individual income tax for simple cases, the FIA enables taxpayers to confirm the pre-calculation and to complete their tax declaration via e-Filing. In 2015, 405,481 cases were declared by this method, representing 18.97% of the total number of using the pre-calculation of individual income tax for the year.

#### 近 5 年綜合所得稅結算申報稅額試算回復確認統計表

No. of Cases Declared Using the Pre-Calculation of Individual Income Tax by Type of Payment (2011-2015)

申報年 Taxation Year	分項 Type	網路回復 Via e-Filing		書面或語音回復 Letter / Telephone		逕行繳稅 (含網路繳稅) Straight Payment of Tax In Person		總申報 Total
		件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases
2011		355,666	21.93	752,115	46.37	514,211	31.7	1,621,992
2012		462,591	23.09	838,982	41.88	701,727	35.03	2,003,300
2013		377,777	20.04	768,372	40.76	738,990	39.20	1,885,139
2014		430,014	20.22	919,646	43.25	776,641	36.53	2,126,301
2015		405,481	18.97	907,852	42.47	824,424	38.56	2,137,757

資料來源：各地區國稅局。

Source: Files provided by Five National Taxation Bureaus.

### 4. 推動電子發票，創造智慧好生活

截至104年底，全國約95,996家營業人導入電子發票，104年開立張數突破49.5億，較103年開立張數44.6億成長10.9%，顯示消費者對於電子發票接受度及使用率已大幅提升。

At the end of 2015, there were more than 95,996 business entities issuing e-invoices, the number of e-invoices was more than 4.9 billion, and the annual growth rate of e-invoices was 10.9% compared to 4.5 billion in 2014, which shows that e-invoices are well accepted by business entities and consumers.

單位：萬張

Unit: 10,000 pieces

績效指標 Key Performance Indicator	年度目標值 Original Target	達成值 Fulfilled Target
B2B 電子發票應用張數 (萬張) No. of B2B e-invoices issued	10,000	12,625
B2C 電子發票應用張數 (萬張) No. of B2C e-invoices issued	435,000	482,746



### 1. 資通訊安全與個人資料管理制度

- (1) 財政部及所屬機關（構）已通過 ISMS 第三方驗證者 16 個機關（構），尚未驗證 2 個機關（構），導入比率為 88%。
- (2) 104 年 4 月及 9 月財政部及所屬各機關（構）配合執行社交工程演練，整體惡意郵件開啟率分別為 0.19%、0.04%，點閱率分別 0.21%、0.06%，均低於演練前訂定之目標值（開啟率 3% 以下及點閱率 2% 以下）。
- (3) 財政部財政資訊中心於 104 年 4 月 18 日首次通過「個人資料管理系統」BS10012 國際驗證，11 月 25 日榮獲英國標準協會 (British Standards Institution) 頒發「個資管理啟航獎」。
- (4) 財政部財政資訊中心及各地區國稅局於 104 年 9 月 8 日通過「資訊安全管理制度國際標準 ISO 27001:2013 轉版認證」，11 月 30 日通過全國第 1 個「個人資料去識別化過程驗證」。

### 2. 綜合規劃業務

- (1) 截至 104 年底於政府資料開放平臺開放 1,463 項資料集，超越 107 年度績效目標值 (1,440 項)，為行政院各部會第 2 名。
- (2) 「財政園地 APP」改版，104 年 6 月 4 日於手機應用程式平臺上架，正式對外營運。
- (3) 104 年辦理「建構財政雲端服務網計畫」中長程個案計畫修正，優先推動財政雲端基礎建設及國產與財訓等資訊系統雲端化，並於 104 年 12 月完成「財政雲端開發測試平臺」建置。

### 3. 推動電子發票創造智慧好生活計畫

- (1) 104 年 7 月電子票證「一卡通」正式成為電子發票載具，消費者使用一卡通付款可同時儲存電子發票。
- (2) 104 年 12 月 30 日修正公布「加值型及非加值型營業稅法」，增納信用卡、轉帳卡及電子票證等支付工具為電子發票載具。105 年第 1 季由國內百貨業者率先試辦。
- (3) 財政部於 104 年 3 月 9 日修正發布「統一發票使用辦法」，刪除公用事業經營本業部分得免開統一發票之規定，財政部財政資訊中心配合召開公用事業導入電子發票技術說明會，並積極輔導公用事業開立無實體電子發票。
- (4) 104 年陸續完成電子發票智慧好生活 16 項巨量資料分析功能開發，提供民眾、企業及政府機關智慧化服務。

## 1. Information and Communication Security Management

- (1) The MOF and its 16 subordinate agencies and institutions obtained third-party audits and certifications.
- (2) The FIA carried out social engineering drills in April and September 2015.
- (3) The FIA successfully passed re-assessments by the British Standards Institute (BSI) in November 2015 and was rewarded the “Personal Data Management Award.”
- (4) The FIA successfully fulfilled the requirements of ISO27001:2013 in September 2015 and passed the first “The Personal Information De-identification Processed” of the ROC in November 2015.

## 2. Comprehensive Planning

- (1) The MOF opened 1,463 datasets on the government Open Data platform by the end of 2015, surpassed the performance target (1,440 items) in 2018, and ranked 2nd of all Executive Yuan ministries.
- (2) The FIA upgraded “Finance Garden App” as the App portal of the MOF. The new version of “Finance Garden App” was published after being uploaded to mobil APP stores on June 4, 2015.
- (3) The FIA in 2015 revised its plan “Constructing the Financial Cloud Services of the MOF” to give a priority to build a shared cloud computing infrastructure of the MOF and move services of the National Property Administration and the Training Institute to the Internet (the cloud). With the plan in the process of revision, the FIA in December 2015 completed “Cloud Open Lab of the MOF.”

## 3. Comprehensive Promotion of the Use of e-Invoice Project

- (1) The iPASS has been used as an e-invoice carrier since July 2015. The cardholder can use the card for payment and receive e-Invoices instead of paper invoices.
- (2) The amendment of “The Value-Added and Non-Valued Added Business Tax Act” was promulgated on December 30, 2015, which approves credit cards, ATM cards, and stored value cards can be used as an e-invoice carrier. To promote this carrier, the FIA has cooperated with one department store which will accept the credit card as the e-invoice carrier in the first quarter of 2016.
- (3) The MOF promulgated the amendment of “Regulations Governing the Use of Uniform Invoices,” which requires public utilities to issue e-invoices in 2016. The FIA has guided public utilities to adopt e-invoices.
- (4) The FIA provided 16 big data services, shown in multidimensional and graphical diagrams, to fiscally related bureaus and the public in 2015.

# 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，財政部依國家整體發展及需要，規劃調整單位配置，將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及前財政部稅制委員會辦理國際財政合作與交流等人員整併，於 102 年 1 月 1 日成立國際財政司，期能整合國際財政專業與協定談判人才，以有效率方式推動國際財政、稅務與關務合作及交流，提升我國投資環境吸引力及企業對外競爭力，營造我國加入區域經濟整合之有利條件。

### History

In order to act in concert with the policy of the Executive Yuan for the reorganization of the government, and to accommodate the trends of globalization and internationalization, the MOF adjusted the arrangement of its departments in accordance with the overall development and needs of the country. The staff of the Taxation Administration charged with responsibility for the promotion of the conclusion of tax treaties, those of the Department of Customs Administration charged with responsibility for international customs cooperation, and those of the Taxation and Tariff Committee charged with responsibility for international fiscal cooperation and exchanges, were incorporated into a new department, the Department of International Fiscal Affairs, MOF (DOIFA, MOF) on January 1, 2013. The MOF hopes to integrate international fiscal professionals and agreement-negotiating talents in an efficient way in order to promote international fiscal, taxation, and Customs cooperation and exchanges, so as to increase the attractiveness of our investment environment and the competitiveness of our enterprises, creating favorable conditions for the ROC's accession to regional economic integration.

## 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 negotiate, conclude, revise, terminate, and interpret tax agreements, 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 Area and Mainland Area.
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。截至 105 年 6 月 30 日止已生效之全面性租稅協定達 30 個，關務互助協定 ( 議 ) 9 個、貨品暫准通關證協定 17 個 ( 適用國家 43 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. As of June 30, 2016, 30 comprehensive income tax agreements, nine Customs mutual assistance agreements/arrangements, 17 ATA Carnet agreements with application in 43 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 ( 地區 ) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
新加坡 Singapore	1981/12/30	1982/01/01
印尼 Indonesia	1995/03/01	1996/01/12
南非 South Africa	1994/02/14	1996/09/12
澳大利亞 Australia	1996/05/29	1996/10/11
紐西蘭 New Zealand	1996/11/11	1997/12/05
越南 Vietnam	1998/04/06	1998/05/06
甘比亞 Gambia	1998/07/22	1998/11/04
史瓦濟蘭 Swaziland	1998/09/07	1999/02/09
馬來西亞 Malaysia	1996/07/23	1999/02/26
馬其頓 Macedonia	1999/06/09	1999/06/09
荷蘭 Netherlands	2001/02/27	2001/05/16
英國 UK	2002/04/08	2002/12/23
塞內加爾 Senegal	2000/01/20	2004/09/10
瑞典 Sweden	2001/06/08	2004/11/24
比利時 Belgium	2004/10/13	2005/12/14
丹麥 Denmark	2005/08/30	2005/12/23
以色列 Israel	2009/12/18, 2009/12/24	2009/12/24
巴拉圭 Paraguay	1994/04/28 2008/03/06 ( 補充協議 Supplement )	2010/06/03
匈牙利 Hungary	2010/04/19	2010/12/29



## 我國目前簽署各項協定情形

### Current Status of the Conclusion of Tax Treaties and Other Agreements of the ROC

(續前表)

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
法國 France	2010/12/24	2011/1/1
印度 India	2011/07/12	2011/8/12
斯洛伐克 Slovakia	2011/08/10	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
吉里巴斯 Kiribati	2014/05/13	2014/06/23
盧森堡 Luxembourg	2011/12/19	2014/07/25
奧地利 Austria	2014/07/12	2014/12/20
義大利 Italy	2015/06/01, 2015/12/31	2015/12/31
日本 Japan	2015/11/26	2016/06/13

### 我國關務互助協定 ( 議 ) 一覽表

#### List of ROC Customs Mutual Assistance Agreements/Arrangements

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
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
紐西蘭 New Zealand	2014/12/05	同左 Same as left column

我國貨品暫准通關證協定一覽表  
List of ROC ATA Carnet Agreements

簽約國（地區） Country/Jurisdiction	協定及執行議定書簽署日期 Date of Signature of the Agreement and Protocol
新加坡 Singapore	1990/04/09
韓國 South Korea	1990/11/28, 1991/07/24
歐盟 EU (27 Member Countries)	1991/03/20, 1992/03/01
南非 South Africa	1991/08/07, 1991/08/09
瑞士 Switzerland	1993/07/15
紐西蘭 New Zealand	1993/12/02, 1994/01/20
加拿大 Canada	1994/11/10, 1996/04/22
澳大利亞 Australia	1995/12/21, 1996/01/03
美國 United States	1996/06/25, 1998/02/17
菲律賓 Philippines	1998/08/19, 2001/07/13
挪威 Norway	2000/03/13, 2000/04/08
日本 Japan	2001/05/21, 2001/05/21
薩爾瓦多 El Salvador	2001/08/24
以色列 Israel	2003/07/10, 2003/07/09
馬來西亞 Malaysia	2004/07/05, 2004/07/05
越南 Vietnam	2009/06/26, 2009/06/26
印度 India	2013/03/20, 2013/03/20

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 March 1, 2012 2. 2013/03/28 簽署 2013 年行動計畫 Action Plan for 2013 signed on March 28, 2013 3. 2013/11/01 簽署 2014 年行動計畫 Action Plan for 2014 signed on November 1, 2013 4. 2014/12/16 簽署 2015 年行動計畫 Action Plan for 2015 signed on December 16, 2014 5. 2016/1/25 及 2016/2/5 異地簽署 2016 年行動計畫 Action Plan for 2016 signed on January 25 and February 5, 2016

### 1. 拓展租稅協定網絡

104 年我國與 6 個國家（地區）進行 8 次租稅協定（議）磋商，舉行或參與 59 場宣導說明會；截至 105 年 6 月 30 日止已生效租稅協定達 30 個，近一年簽署或生效之租稅協定如下：

- (1) 兩岸於 104 年 8 月 25 日簽署「海峽兩岸避免雙重課稅及加強稅務合作協議」。
- (2) 與日本於 104 年 11 月 26 日簽署「亞東關係協會與公益財團法人交流協會避免所得稅雙重課稅及防杜逃稅協定」，並自 105 年 6 月 13 日生效。
- (3) 與義大利於 104 年 12 月 31 日完成「駐義大利台北代表處與義大利經濟貿易文化推廣辦事處避免所得稅雙重課稅及防杜逃稅協定」生效程序，自同日生效。
- (4) 與加拿大於 105 年 1 月 13 日及 15 日簽署「駐加拿大臺北經濟文化代表處與加拿大駐臺北貿易辦事處避免所得稅雙重課稅及防杜逃稅協議」。

### 2. 強化國際關務合作

- (1) 持續推動洽簽關務協定，104 年與 11 個國家或國際組織進行 17 次關務協定諮商或交流。
- (2) 104 年 8 月於臺北舉辦 WTO 國家級研討會，由 WTO 秘書處派員來臺主講貿易便捷化協定相關主題。
- (3) 104 年 9 月出席臺灣與波蘭次長級關務合作會議。

### 3. 深化國際財政合作與交流

- (1) 為有效執行臺越財政合作瞭解備忘錄 2015 年行動計畫，雙方共派 3 代表團互訪，在越舉辦雙邊財政部次長級會議，並簽署 2016 年行動計畫。
- (2) 104 年辦理外國國會議員、財政部高階官員等蒞部訪問 12 團。
- (3) 統籌規劃我國參與亞太經濟合作（APEC）財政部長程序相關會議，包括特別資深財金官員會議、財政次長會議、資深財金官員會議、研討會及第 22 屆財政部長會議與雙邊會談等。

### 4. 促進兩岸財政及關務交流

- (1) 104 年 8 月出席中國大陸舉辦之「2015 海峽兩岸財稅學術研討會」，並於 9 月在臺舉辦「2015 海峽兩岸租稅學術研討會」。
- (2) 104 年 10 月出席中國大陸舉辦之「2015 海峽兩岸關務學術研討會」，就兩岸關務制度與實務交換意見。

## 1. Developing a More Complete Tax Treaty Network

In 2015, the MOF completed eight rounds of tax treaty negotiations with six countries or areas, and organized or participated in 59 promotional seminars. As of June 30, 2016, there were 30 tax treaties in place. The tax treaties entered into force or were signed during previous year as follows:

- (1) “Cross-Strait Agreement on Avoidance of Double Taxation and Enhancement of Tax Cooperation” was signed on August 25, 2015.
- (2) “Agreement between the Association of East Asian Relations and the Interchange Association for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income” was signed on November 26, 2015, and entered into force on June 13, 2016.
- (3) “Agreement between the Taipei Representative Office in Italy and the Italian Economic, Trade and Cultural Promotion Office in Taipei for the Avoidance of Double Taxation with Respect to Taxes on Income and the Prevention of Fiscal Evasion” was entered into force on December 31, 2015 after the completion of the procedures required for the entry into force of the Agreement in Taiwan and in Italy.
- (4) “Arrangement between the Taipei Economic and Cultural Office in Canada and the Canadian Trade Office in Taipei for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income” was signed on January 13 and 15, 2016.

## 2. Reinforcing International Customs-Related Cooperation

- (1) The MOF continues promoting the signing of relevant international Customs agreements. In 2015, Taiwan completed 17 rounds of Customs agreement negotiations with 11 countries or international organizations.
- (2) The MOF in August 2015 held a WTO national seminar in Taipei. An official, dispatched from the WTO Secretariat, gave lectures regarding the issue of trade facilitation.
- (3) The MOF in September 2015 participated in a Deputy Ministerial-level Customs Cooperation Meeting between Taiwan and Poland.

## 3. Strengthening of International Fiscal Cooperation and Exchanges

- (1) In order to effectively implement the Action Plan for 2015 under the MOU on Financial Cooperation, the Ministries of Finance of the ROC and Vietnam dispatched three delegations to visit each other, held a bilateral Deputy-Minister level meeting between the two sides in Vietnam, and signed the Action Plan of 2016.
- (2) The MOF coordinated 12 visits for delegations of foreign parliamentary or high-level fiscal officials.
- (3) The MOF participated in the Finance Ministers’ Process (FMP) of Asia-Pacific Economic Cooperation (APEC), including the Special Senior Finance Officials’ Meeting, Finance Deputy Ministers’ Meeting, Senior Finance Officials’ Meeting, APEC seminars, the 22nd Finance Ministers’ Meeting, and related bilateral talks.

## 4. Promotion of Cross-Strait Fiscal and Customs Exchanges

- (1) The MOF participated in the 2015 Cross-Strait Symposium on Public Finance in August, 2015 and held the 2015 Cross-Strait Symposium on Taxation in September, 2015.
- (2) The MOF in October 2015 participated in the Cross-Strait Symposium on Customs Affairs in Mainland China, exchanging views concerning Customs-related regulations and practices.

# 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, 2013, in line with the reorganization of the Executive Yuan, the Preparation Office for Private Participation of the Public Construction Commission of the Executive Yuan was designated to be under the MOF in the form of the Department for the Promotion of Private Participation, and continues to take charge of the duties related to private participation in public infrastructure (PIIP).

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



截至 104 年底止，已簽約促參案件 1,356 件、民間投資金額逾 1 兆 1,519 億元，節省政府支出逾 1 兆 2,525 億元，增加政府財政收入逾 7,093 億元，創造就業機會逾 22 萬個。

As of the end of 2015, a total of 1,356 PPIP contracts had been signed, representing a total private investment amount of more than NT\$1,151.9 billion. These projects have saved the government over NT\$1,252.5 billion in expenditure, added NT\$709.3 billion to government revenues, and created over 220,000 jobs.

91 年至 104 年已簽約促參案件效益總表  
Benefits from Projects Signed under the PPIP Structure, 2002-2015

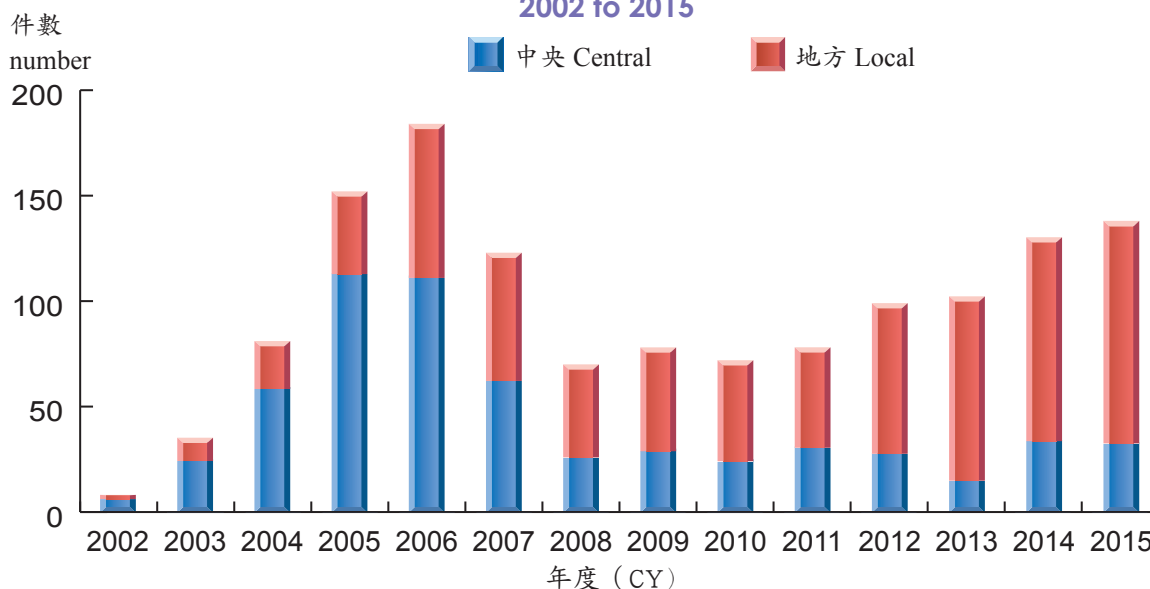
年度 Year	件數 No.	簽約金額 (億元) Contract Amount (Unit : NT\$100 Million)	契約期間減少政府 財政支出 (新臺幣億元) Reduced Government Expenditures during the Contract Period (Unit : NT\$100 Million)	契約期間增加政府 財政收入 (新臺幣億元) Increase in Government Revenue during the Contract Period (Unit : NT\$100 Million)	創造就業機會 (名) Job Creation (Persons)
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	585	238	19,170
2006	185	683	778	1,073	14,495
2007	123	372	255	842	7,864
2008	70	180	197	298	8,455
2009	79	530	832	597	16,750
2010	73	2,241	858	266	5,613
2011	78	401	753	135	6,953
2012	99	1,437	414	723	15,297
2013	103	775	618	281	13,708
2014	130	1,201	3,793	1,221	25,151
2015	138	1,135	410	858	55,013
總計 Total	1,356	11,519	12,525	7,093	224,169

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 44.2%，簽約金額占總金額 50.6%。104 年簽約案件中央與地方簽約金額占比為 51% 與 49%，為近 5 年來金額差距最小，主要係地方政府受政策因素影響使促參動能趨緩。

From the analysis of the number and amount of PPIP contracts signed over the years, the central government accounted for 44.2% of the total cases and 50.6% of the total contract amount. In 2015, the amount of PPIP contracts signed by the central government and local governments accounted for 51% and 49% of the total, respectively. The difference between the two was the smallest in the last five years, mainly due to the slowdown in the momentum of promoting PPIP by the local governments which were affected.

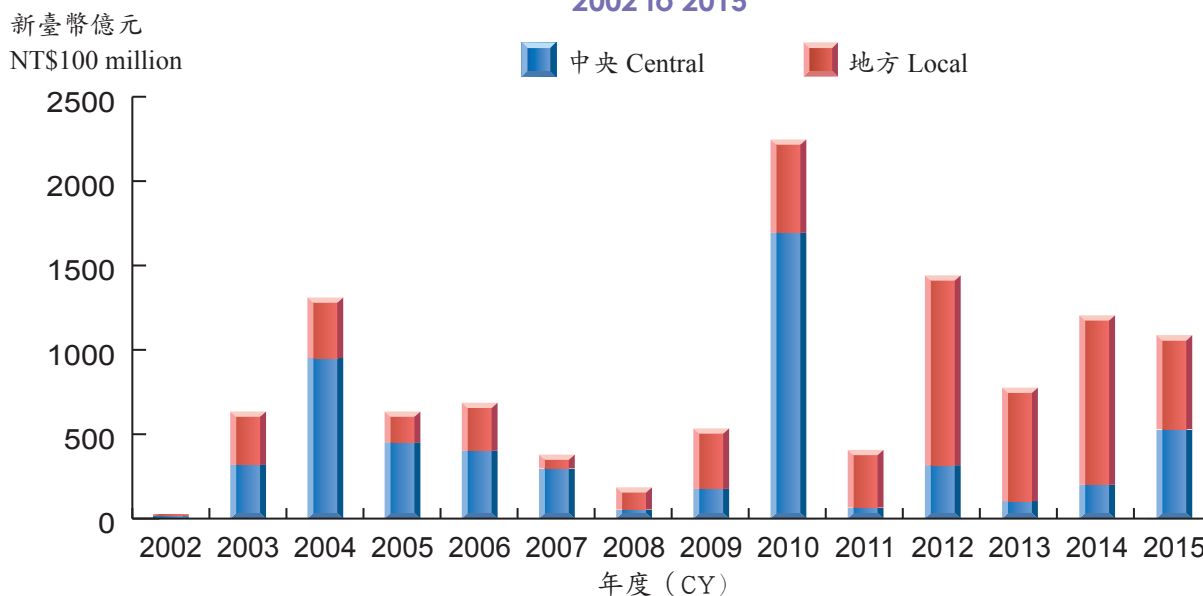
#### 歷年中央 / 地方簽約件數

#### Total Number of PPIP Contracts Signed by Central and Local Governments for the Year 2002 to 2015



#### 歷年中央 / 地方簽約金額

#### Total Amount of PPIP Contracts Signed by Central and Local Governments for the Year 2002 to 2015



### 1. 促進民間參與公共建設執行成效及平臺運作

- (1) 民間參與公共建設簽約案，104 年度已簽約 138 件，簽約金額約 1,135 億元。
- (2) 本平臺提供民間投資公共建設單一窗口協調服務，104 年召開 5 次諮詢輔導小組會議及 20 次推動會議，就各類民間參與公共建設案件重要議題進行研討，協助解決推動障礙。

### 2. 促參法規檢討與鬆綁

- (1) 104 年 7 月 1 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」。
- (2) 104 年 10 月 7 日修正發布「促進民間參與公共建設法施行細則」。
- (3) 104 年 10 月 15 日修正發布「民間參與公共建設甄審委員會組織及評審辦法」。
- (4) 104 年 12 月 30 日修正公布「促進民間參與公共建設法」。

### 3. 訂定促參相關議題作業指引及修正相關文件

- (1) 104 年 5 月 15 日訂定發布「機關辦理促進民間參與公共建設案件作業指引」。
- (2) 104 年 7 月 7 日訂定發布「機關辦理促進民間參與公共建設案件營運績效評估作業指引」。
- (3) 104 年 7 月 15 日訂定發布「公共建設促參預評估機制」。
- (4) 104 年 12 月 5 日修正發布「促進民間參與公共建設 BOO 及 ROT 案件招商文件及投資契約參考文件」。

### 4. 民間參與公共建設招商大會

104 年 7 月 3 日舉行民間參與公共建設招商大會，發布民間參與公共建設投資案 73 件，投資金額逾 1,500 億元案源，參與人數逾 250 人。辦理 2 場次商機座談會及現勘，積極媒合商機。

### 5. 促參專業及主題式教育訓練

- (1) 104 年辦理促參教育訓練及議題研討會 41 場，共 2,310 人次；協助各機關辦理教育訓練 24 場。
- (2) 辦理走動式啟案輔導及諮詢服務，協助機關開拓促參商機 114 案。

**6. 104 年 10 月 19 日舉行「第 13 屆民間參與公共建設金擘獎」，參與大會及典禮人員逾 400 人。**

**7. 補助及核發地方政府獎勵金**

- (1) 104 年促參前置作業費用核定補助 23 案，撥付補助金額 3,056 萬 422 元。
- (2) 104 年促參案件擴大鼓勵地方政府獎勵金 3 億元，函送行政院主計總處核發。

**8. 國際接軌**

- (1) 出席 6 次 APEC 財長程序公私部門夥伴（Public-Private Partnership, PPP）相關會議。
- (2) 104 年 8 月 13 日舉辦亞太地區基礎建設 PPP 發展與融資國際研討會；104 年 1 月 22 日協辦臺歐盟政府採購研討會。
- (3) 接待西班牙商務辦事處代表，介紹我國促參相關法規及商機。

### **1. Effect of Implementation on the Promotion of Private Participation (hereinafter referred to as PPP) in Public Infrastructure and the Platform for PPIP**

- (1) In 2015, there were 138 PPIP contracts signed, amounting to more than NT\$113.5 billion.
- (2) The MOF provides a one-stop PPP coordination service for potential investors in the “Platform for Private Participation in Infrastructure.” Five counseling team meetings and twenty promotional meetings were held in 2015 to discuss important topics for PPIP projects and to assist in resolving barriers to promotion.

### **2. Review and Deregulation of PPIP Laws and Regulations**

- (1) “The Operational Guidelines Governing the Provision of Subsidies to the Agencies Responsible for the Execution of the Pre-operational Fees Associated with PPIPs” was amended and promulgated on July 1, 2015.
- (2) “The Enforcement Rules of the Act for Promotion of Private Participation in Infrastructure Projects” was amended and promulgated on October 7, 2014.
- (3) “The Regulations Governing the Organization of the Selection Committee and the Evaluation for Private Participation in Infrastructure Projects” was amended and promulgated on October 15, 2014.
- (4) “The Act for Promotion of Private Participation in Infrastructure Projects” was amended and promulgated on December 30, 2015.

### **3. Enacted PPIP Related Operation Guidelines and Amended Relevant Documents**

- (1) “The Guidelines for the Authority in Charge to Conduct PPP Projects” was promulgated on May 5, 2015.
- (2) “The Guidelines for the Authority in Charge in the Evaluation of Operation Performance of PPP projects” was promulgated on July 7, 2014.
- (3) “The Pre-assessment Mechanism for Private Participation in Infrastructure Projects” was promulgated on July 15, 2015.
- (4) “The BOT and ROT Tender Documentation and Concession Agreement Template” was amended and promulgated on December 5, 2015.

### **4. PPIP Investment Solicitation Convention**

A PPIP Investment Solicitation Convention was held on July 3, 2015, in which 73 PPIP project opportunities amounting to more than NT\$150 billion were announced, with over 250 participants. In addition, two business opportunity seminars (including site-inspection) were held.

## **5. PPIP Professional and Main Theme Educational Trainings**

- (1) A total of 41 PPIP training classes and theme seminars was held in 2015 with more than 2,310 participants. Assistance was also provided to agencies to hold 24 PPIP training courses.
- (2) The “Walking around”-style project initiation and consulting services were provided to assist agencies to develop PPIP opportunities. There was a total of 114 cases in 2015.

## **6. The Ceremony for the 13th “Golden Thumb Awards for PPIP” Was Held on October 19, 2015 with over 400 Participants.**

## **7. Subsidies and Awards Approved for Use as an Incentive to Local Governments**

- (1) Subsidies for pre-operating expenses for 23 PPIP projects were approved with a total amount of NT\$30.56 million.
- (2) A total of over NT\$300 million in awards was approved for use as an incentive to the local governments to encourage expansion of PPIP and sent to the DGBAS, Executive Yuan for disbursement in 2015.

## **8. International Cooperation**

- (1) The MOF attended six APEC-related meetings of PPP at the Finance Ministers’ Process.
- (2) The MOF held a Seminar on Infrastructure PPP Development and Financing Issues in the Asia-Pacific Region on August 13, 2015. The MOF co-organized the 2015 EU-Taiwan Government Procurement Seminar on January 22, 2015.
- (3) The MOF entertained a visit by the Representative of Spanish Chamber of Commerce and introduced ROC-related regulations and business opportunities in PPP.



# 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.建構各機關申辦各項代繳及系統帳號權限e化處理機制，並推動特種基金及地方政府等機關實施國庫電子支付作業，加深支付業務電子化寬廣度。
- 5.落實「公共債務法」新制，強化債務管理。
- 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。
- 8.重新檢討「財政收支劃分法」修法工作，並於完成修法前採行因應機制，以保障地方財源。
- 9.加強輔導地方財政，提升地方財政適足性及自主性。
- 10.持續辦理公股股權管理業務，強化國家資產運用及增進政府財務效能。
- 11.執行「菸酒管理法」，精進菸酒管理效能，並落實稽查取締。

## 賦稅

- 1.研提相關稅法修正案，落實稅制改革，健全稅制。
- 2.適時檢討修正賦稅法規，配合經社環境發展。
- 3.精進查核技術，遏止逃漏稅，維護租稅公平正義。
- 4.賡續推動稅政簡化，提供簡政便民納稅服務。
- 5.賡續推動疏減訟源方案，提升查核品質，有效化解徵納雙方爭議。

## 關務

- 1.促進法規合理化及提升關員服務品質。
- 2.配合多邊或雙邊談判進展，研擬海關進口稅則修正草案。
- 3.推動關務服務資源整合計畫，強化機關間資訊流通及關務查核機制。
- 4.精進關港貿單一窗口，賡續推動商品資料倉儲、跨機關資訊通報及雲端食品安全等作業。

## 關 務

5. 推動邊境整合管理，進行邊境跨機關資訊整合。
6. 推動優質企業 (AEO) 跨國相互承認，促進雙邊經貿發展。
7. 擴大保稅區營運功能，提升保稅區物流效率。
8. 落實反傾銷措施，維護公平貿易及產業經營環境。
9. 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，鬆綁相關法令，簡化作業流程，提升行政效率，落實便民服務。
2. 賡續執行「加強國有不動產活化運用計畫」，透過推動國有土地活化，創造國家資產經營整體綜效。
3. 賡續清查收回老舊眷舍房地，俾後續活化運用。
4. 執行推動「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再活化利用，維護國有財產權益。
5. 加強以設定地上權、都市更新、改良利用等方式開發及以標租、委託經營等多元途徑活化國有非公用不動產，以應民間產業發展需求。
6. 加強結合地方政府或目的事業主管機關共同開發國有非公用不動產，善用國土資源，帶動相關產業發展，並創造就業及培養稅源。

## 財政資訊

1. 建構財政雲端服務網。
  - (1) 建置財政雲端機房。
  - (2) 建置本部共用新興系統。
2. 綜合所得稅結算申報相關措施。
  - (1) 辦理「課稅年度所得及扣除額資料查詢碼」機制。
  - (2) 查詢碼隨稅額試算通知書掛號郵寄。
  - (3) 實現局外輔導申報之便利性，擴大為民服務。
  - (4) 推動以「健保卡 + 密碼」網路查驗身分進行綜合所得稅結算申報。
3. 強化關稅與內地稅資料整合運用。

## 財政資訊

4. 推動電子發票，創造智慧好生活計畫。
  - (1) 推動消費通路電子發票無紙化。
  - (2) 持續推動以信用卡及電子支付機制等金融支付工具為載具。
  - (3) 推動公用事業導入電子發票。
  - (4) 推動食品產業導入電子發票及協助食品安全管理。

## 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，提升我商國際競爭力。研修租稅協定適用法令，以提升適用效益。
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. 持續推動國際財政合作與交流，洽簽國際財政合作協定，強化國際財政關係，掌握世界趨勢與借鏡國際經驗。

## 推動促參

1. 持續運作民間參與公共建設平臺，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；就重要議題研商，以利推動民間參與公共建設。
2. 善用跨域合作，續辦促參啟案輔導，積極開發潛在案源；辦理教育訓練及議題研討會，建置全生命週期各階段參考文件，以利機關參酌辦理。
3. 規劃辦理招商大會及商機座談會，提供 105 年促參案源招商資訊；整合現行至各地區辦理商機座談等措施，擴大行銷層面。蒐集在臺外商公司投資意願及遭遇課題，做為後續修正促參相關法令或調整推動機制參考。
4. 持續檢討鬆綁促參法規，配合促進民間參與公共建設法修法進程，適時檢討修正相關法規，並因應增訂公共建設類別 - 政府廳舍設施，研議修訂相關規定。
5. 積極透過亞太經濟合作與國際公私部門夥伴事務接軌，提升我國能見度，及作為我國後續推動參考，並加強與各國基礎建設 PPP 相關經驗交流。

## National Treasury Affairs

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. The electronic mechanism for handling applications from different agencies for payment service, account numbers and authorization to use the system was set up while establishment of special funds and implementation of National Treasury electronic payment operation by local governments were also promoted to extend the coverage of electronic 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 the financial planning of public infrastructure projects; enhancing the financial performance of these projects.
8. Reviewing the amendment of the “Act Governing the Allocation of Government Revenues and Expenditures” and adopting a matching mechanism to ensure adequate financial resources for local governments before the completion of the amendment.
9. Strengthening the assistance provided to local governments to enhance local fiscal adequacy and autonomy.
10. 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.
11. Implementing “The Tobacco and Alcohol Administration Act” in order to increase the efficiency of tobacco and alcohol administration and to enforce the inspection and seizure of illegal products.

## Taxation

1. Proposal of amendments to the tax laws and implementation of tax reforms so as to make government finance sound.



## Taxation

2. Review and amendment of tax laws and regulations in a timely manner to meet the needs of economic and social development.
3. Improvement in skills of assessment in tax administration to prevent tax evasion and maintain the fairness and justice of taxation.
4. Continuation of the promotion of the simplification of tax administration with the provision of simplified and convenient tax payment services.
5. Implementation of the program to reduce taxation litigation, promotion of the quality of the handling of inquiry cases, solving of controversies between taxpayers and tax authorities in an effective way.

## Customs

1. Rationalization of laws and regulations and enhancement of Customs service quality.
2. Appropriate adjustment on import tariff rates in response to the progress of bilateral or multilateral talks on FTAs and RTAs.
3. Promoting the Integration of Customs Services and IT Resources project aims to strengthen inter-agency information sharing and Customs compliance auditing.
4. To elevate the quality of the CPT Single Window services, Customs has been working on promoting services including Commodity Data Warehouse inquiry, inter-agency event notification, and interoperability with the food safety systems of TFDA.
5. Establishment of coordinated border management to integrate inter-agency information.
6. Continued promotion of the signing of AEO Mutual Recognition Arrangement with major trade partners to boost bilateral economy development.
7. Enlargement of functions in bonded areas to enhance efficiency in logistics.
8. Practice of anti-dumping measures to maintain an environment for fair trade and business operations.
9. Enhancement of international Customs cooperation to establish substantive multilateral and bilateral relationships with trading partners.



## National Property

1. To continue a comprehensive review of current laws and regulations, loosening of related regulations, simplification of operating procedures, increase in administrative efficiency, and implementation of convenient services for the public.
2. To continue the enforcement of the “Project to Strengthen Activation of National Real Estate” to create added overall concerted performance in national assets by means of implementation of activating national land.
3. To continue efforts to check and retrieve obsolete dependents’ dormitories to facilitate the subsequent utilization for activation.
4. Execution of the “Plan for Strengthening the Clean-Up of Occupied National Non-Public-Use Real Estate,” with positive action in the clearing-up of occupied national land, and with normal management or retrieval on vacation and reactivate utilization, in order to uphold the right of national properties.
5. The National Property Administration has carried out development by means of superficies rights, urban renewal, and improved utilization; and has activated national non-public real estate by multiple means including tender leaseholding and outsourced management so as to live up to the substantial need for the private sector in industrial development.
6. The National Property Administration has emphasized associating with local governments or competent authorities in charge of subject enterprises to develop national non-public-use real estate in concert, putting national territorial resources with maximum possible utilization, accelerating development of relevant industries and, in turn, creating added jobs and tax sources.

## Fiscal Information

1. Construction of the financial cloud computing services of the MOF.
  - (1) Construction of cloud computing infrastructure of the MOF.
  - (2) Implementation of “The Fiscal Information Sharing Systems.”
2. Sophisticated measures of the filing of individual income tax.
  - (1) The project of the inquiry code to access annual income and deduction data.
  - (2) The inquiry code with pre-calculation notice of individual income tax by registered mail.

## Fiscal Information

- (3) The Enhancement of Information System Integration for Taxes and Customs Duties.
- (4) Promoting National Health Insurance IC card and password as a new network identity authentication on Individual Income Tax e-Filing.
- 3. Promotion of the processing of owing taxes deducted from refund taxes between national taxes and local taxes.
- 4. Launch of the “Creating Intelligent Life by e-Invoices Project.”
  - (1) Promotion of e-invoices to be paperless at physical channels.
  - (2) Promotion of electronic payment by credit card and other electronic payment tools as e-invoice carriers.
  - (3) Guiding public utilities to implement e-invoices.
  - (4) Promotion of the food industry to implement e-invoicing and support food safety management.

## International Fiscal Affairs

- 1. Continuation of the promotion of the conclusion of bilateral tax treaties with countries with which we have a close economic and trading relationship so as to eliminate double taxation, create a sustainable low-tax environment, attract foreign investment, promote the economic growth of the ROC, and enhance international competitiveness; issuance or revision of the regulations related to tax treaties so as to increase the benefit of treaty application.
- 2. Continuation of the promotion of international customs cooperation and exchanges; active engagement in the signing of customs mutual assistance agreements and ATA Carnet agreements; advancement of trade security and facilitation.
- 3. Continuation of the promotion of international fiscal cooperation and exchanges; signing of international fiscal cooperation agreements; strengthening of international fiscal relationships; grasping of world trends and learning from international experience.

## Promotion of Private Participation

1. Continue to implement the Platform for PPIP, coordinate business opportunities and funding of investment of all agencies and local governments to help resolve the problems of promoting PPIP projects. Important issues will be discussed and studied to facilitate PPIP.
2. Maximize the use of cross-boundary alliances and continuation of PPIP project initiation assistance so as to actively develop potential projects. The MOF will hold training classes and theme seminars and set up guidelines of standard operation procedures for each phase of the project's life-cycle to facilitate competent authorities in their implementation.
3. Actively promote business opportunities for PPIP, hold of investment solicitation conventions, conduct seminars on business opportunities for foreign capital investment and provide information on PPIP projects for 2016. The MOF will integrate measures to hold business opportunity seminars in each area so as to expand the scope of marketing, collect foreign data of investment willingness and problems encountered by foreign companies in Taiwan which will serve as reference for amendment of the related laws and adjustment of promotion mechanisms for PPIP.
4. Continue to review the deregulations of PPIP laws and regulations. In line with the amendment progress of the Act for PPIP, the MOF will review and amend relevant laws and regulations at the proper times. Also in response to the additional sector for public infrastructure - government offices and dormitory facilities, we will make a study and amend the relevant provisions.
5. The MOF will actively bring the PPIP process in line with APEC and international PPP affairs to enhance our visibility and to improve the related operations in our PPIP. The exchange of experience of PPIP with other countries will be strengthened, too.

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