

中華民國財政
GOVERNMENT FINANCE
IN THE REPUBLIC OF CHINA
2015



財政部 編印
中華民國一〇四年七月

MINISTRY OF FINANCE
REPUBLIC OF CHINA
JULY 2015

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。

過去一年，財政部積極推動「財政健全方案」與建立回饋稅制，以健全國家財政，促進經濟永續發展，其具體成效反映在104年度中央政府總預算案，歲入成長率高於歲出成長率3.1個百分點，債務未償餘額占前3年度名目國內生產毛額平均數比率預估降至36.2百分點。國際知名財經專業雜誌銀行家頒發「2015年全球與亞太地區最佳財政部長」獎項肯定，這份榮耀是財政部全體同仁共同努力的成果。

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，並依據行政院毛院長所宣示「為年輕人找出路、為企業找機會，為老年人找依靠，為弱勢者提供有尊嚴的生存環境」的政府施政目標，加速推動相關財政政策，以回應全民期待。

財政工作經緯萬端，為有助於各界瞭解公共財政，特編印「2015中華民國財政」，以業務別為區分，就各單位之職掌，以簡潔文字介紹重要業務概況，再以統計數據圖表分析各項業務執行績效，最後扼要介紹財政部現階段工作方向，期盼各界能不吝指教與支持。

財政部部長



謹識

PREFACE

The Ministry of Finance(MOF) is in charge of national finance. Its 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 (PPIP). The major agencies of above businesses 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 order to achieve healthy public finance and sustainable economic growth, the MOF has been actively promoting “The Sound Finance Program” in 2014. The main aim of the program is to control the debt scale through restructuring of expenditures and diversification of raising government financial resources. Additionally, the MOF has completed short-term adjustment of tax system and sets up a mechanism called “Feedback Tax” so as to achieve fairness and equality of taxation. The results are reflected in the General Budget of the Central Government for 2015, in which the growth rate of annual revenues is higher than that of annual expenditure by 3.1%, and the ratio of outstanding debt of the central government to the average GDP of nearly three years is estimated to decrease to 36.2%. It is a great honor for me to be awarded as the Global and Asia-Pacific Finance Minister of the year 2015 by The Banker, a renowned professional magazine. This award means a lot, not only for me but for all our devoting staff in the MOF.

Looking to the future, the MOF will continue to implement a broader range of fiscal policies and measures to achieve the government’s goal of “to find jobs for young people, build a support network for senior citizens, create opportunities for enterprises, and provide a dignified living environment for the disadvantaged” .

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



Sheng-Ford Chang
Minister
Ministry of Finance

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Ministry of



MINISTRY OF FINANCE

Finance

財政部

財政部

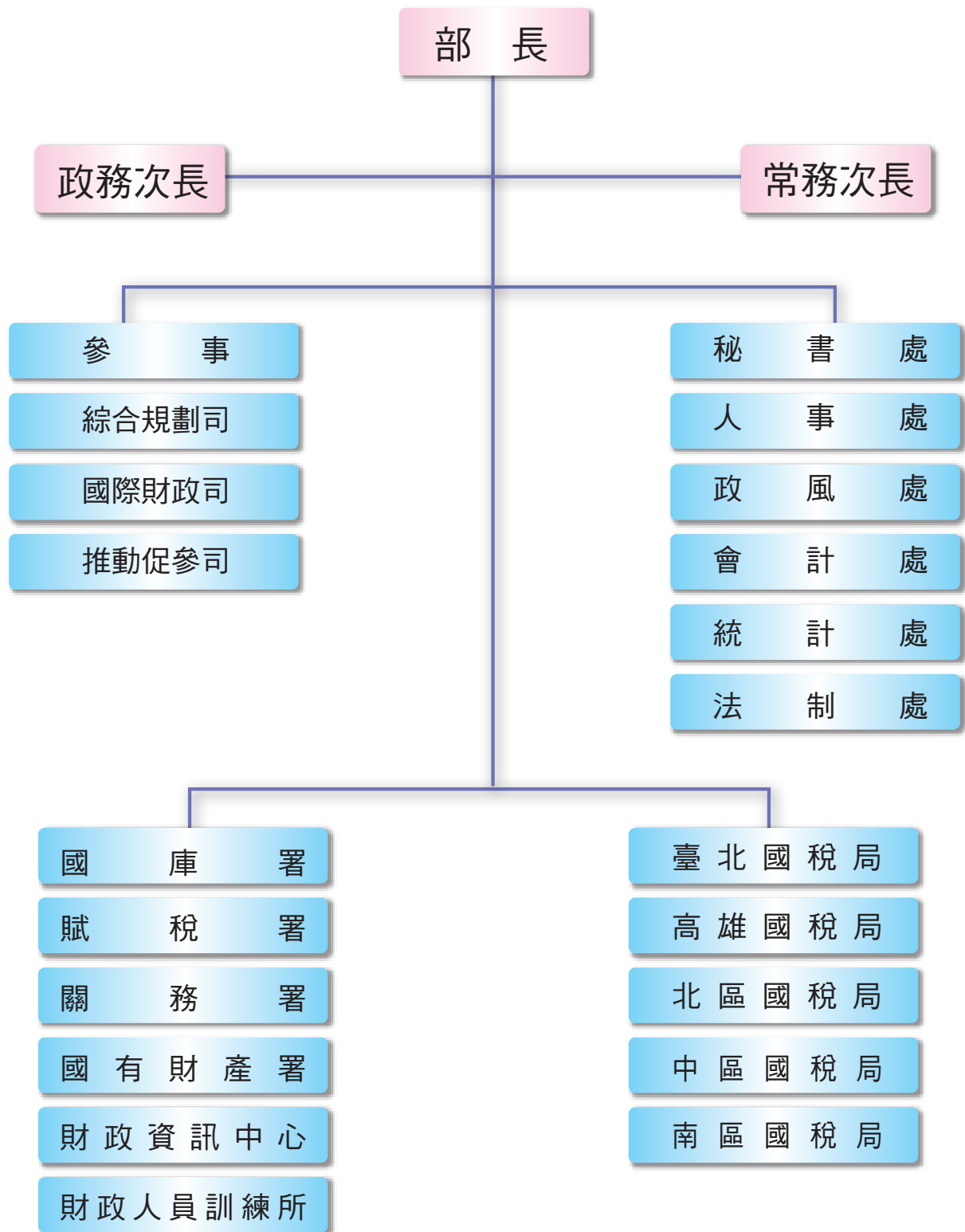
MINISTRY OF FINANCE

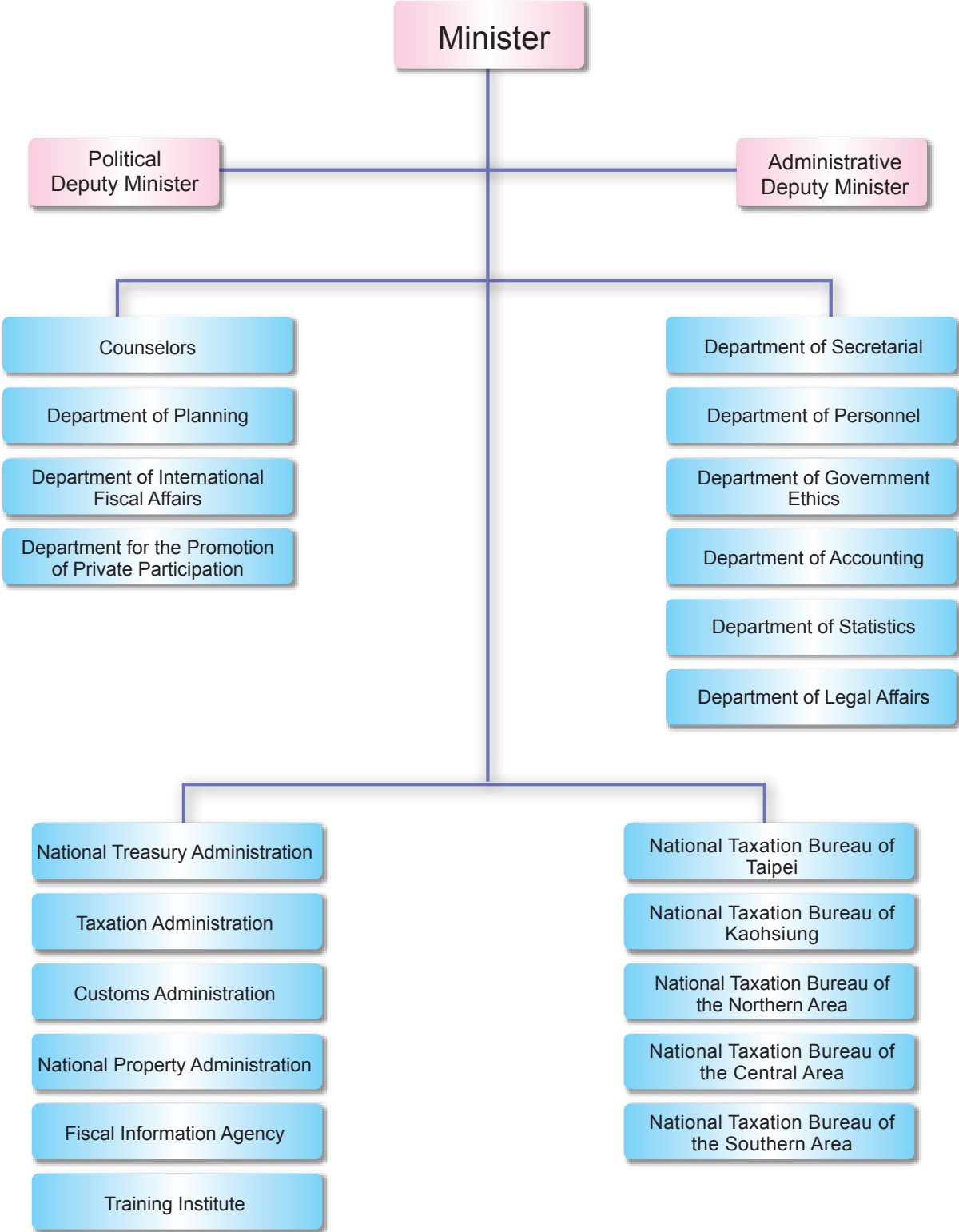
行政院為辦理全國財政業務，特設財政部，財政部於101年2月3日配合行政院組織調整公布制定「財政部組織法」，並自102年1月1日施行。依據組織法規定掌理下列業務：

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

The Executive Yuan established the Ministry of Finance (hereinafter referred to as “MOF”) to administer the national finances. On February 3, 2012, in accordance with the restructuring of the Executive Yuan, the Organization Act of the Ministry of Finance Administration was enacted and promulgated, and became effective on 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，設置國庫司掌理國資運用、撥款命令複核、基金保管及國庫出納管理等事項。29年3月26日國民政府修正公布財政部組織法，國庫司升格為署，同日公布國庫署組織法。又於31年2月10日國民政府修正公布國庫署組織法，擴大編制，及70年7月22日公布修正國庫署組織條例。

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日令公布修正國庫署組織條例，增設1組。以及為應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公布制定「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 Ministry of Finance (MOF) directly under the great president as the supreme administration governing national finances. Under the Director-General of the Ministry were five departments: 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 Organizational 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 Organizational Act of the MOF. The Department of the National Treasury was then upgraded to be an Administration, and the Organizational Act of the National Treasury Administration (NTA) was promulgated on the same day. The National Government amended and promulgated the Organizational Act of the NTA on February 10, 1942, and the President promulgated the amended Organizational 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 Organizational 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.

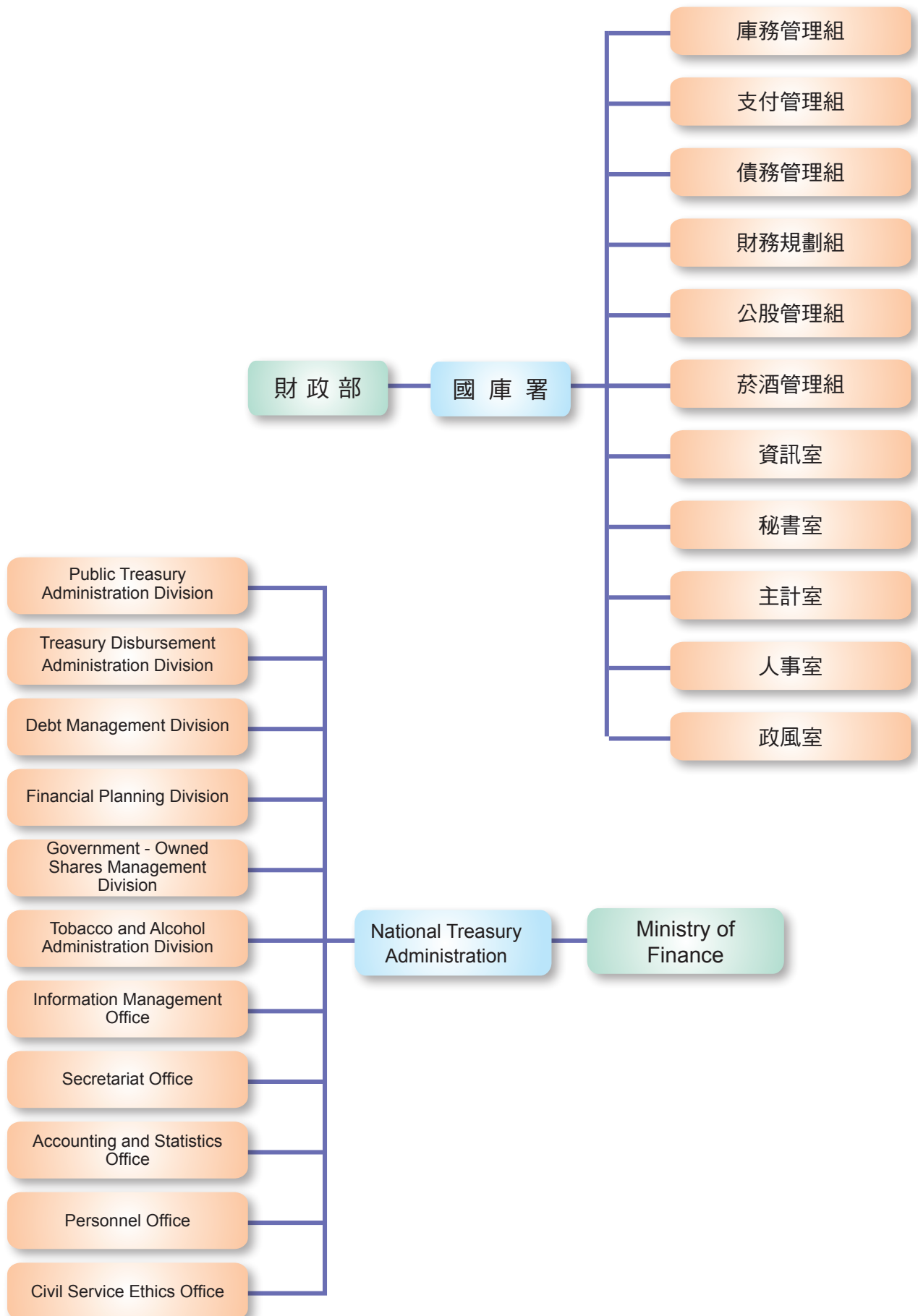
On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organizational Act of the NTA was enacted and promulgated and became effective on January 1, 2013, whereupon the functions of the original National Treasury Agency were merged with the organization of the Taipei Disbursement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

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 efficacy 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.



我國財政基礎尚稱穩健，94年至96年，各年財政收支差短均在1,000億元以內，但97年下半年受金融海嘯衝擊，政府積極推動各項振興經濟方案，加以98年莫拉克颱風風災重建，致98年財政支出擴增，收支差短擴大，惟99年起景氣回升，財政收支狀況已漸為改善，103年收支差短為1,367億元。

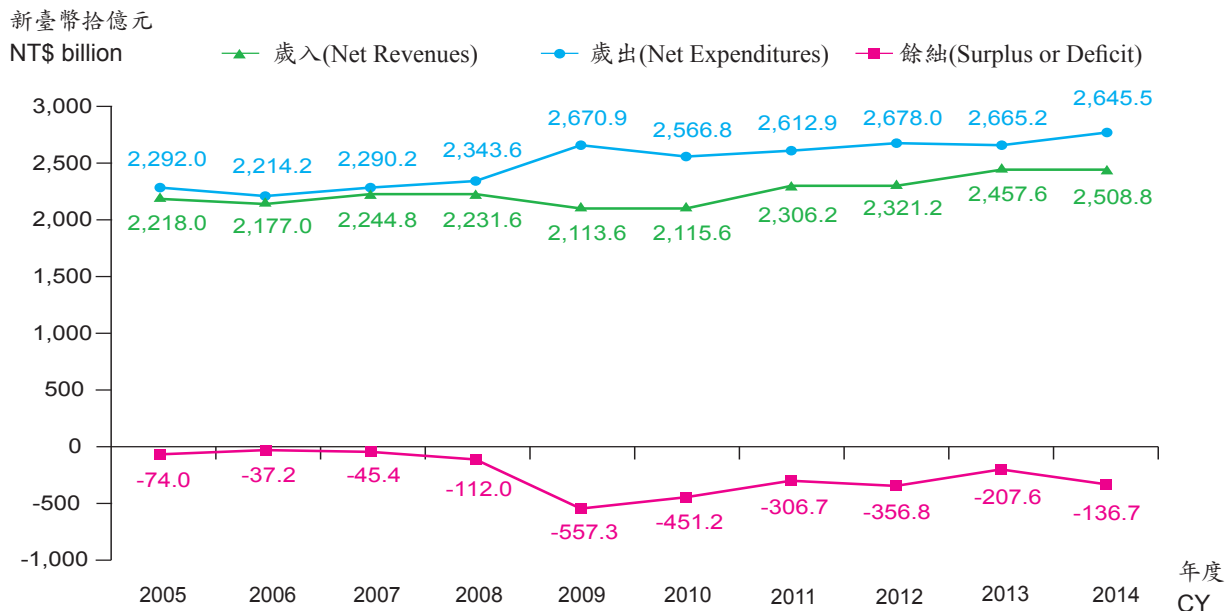
In general, the financial condition of the ROC government is relatively sound and stable. From CY 2005 to CY 2007, the deficit in each year was less than NT\$ 100 billion. However, in order to reduce the impact of the global financial crisis on the economy in the second half of CY 2008, the government actively promoted various programs to revive the economy, and also with the further necessity of reconstruction after Typhoon Morakot in CY 2009, the gap between government revenues and expenditures increased again. Fortunately, since CY 2010, with the recovery of economy, the financial situation has improved slightly. The deficit of CY 2014 was NT\$ 136.7 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
2005	2,218.0	2,292.0	-74.0
2006	2,177.0	2,214.2	-37.2
2007	2,244.8	2,290.2	-45.4
2008	2,231.6	2,343.6	-112.0
2009	2,113.6	2,670.9	-557.3
2010	2,115.6	2,566.8	-451.2
2011	2,306.2	2,612.9	-306.7
2012	2,321.2	2,678.0	-356.8
2013	2,457.6	2,665.2	-207.6
2014	2,508.8	2,645.5	-136.7

附註：自94年起為決算數。

Note: Since CY 2005, the figures are final accounts.



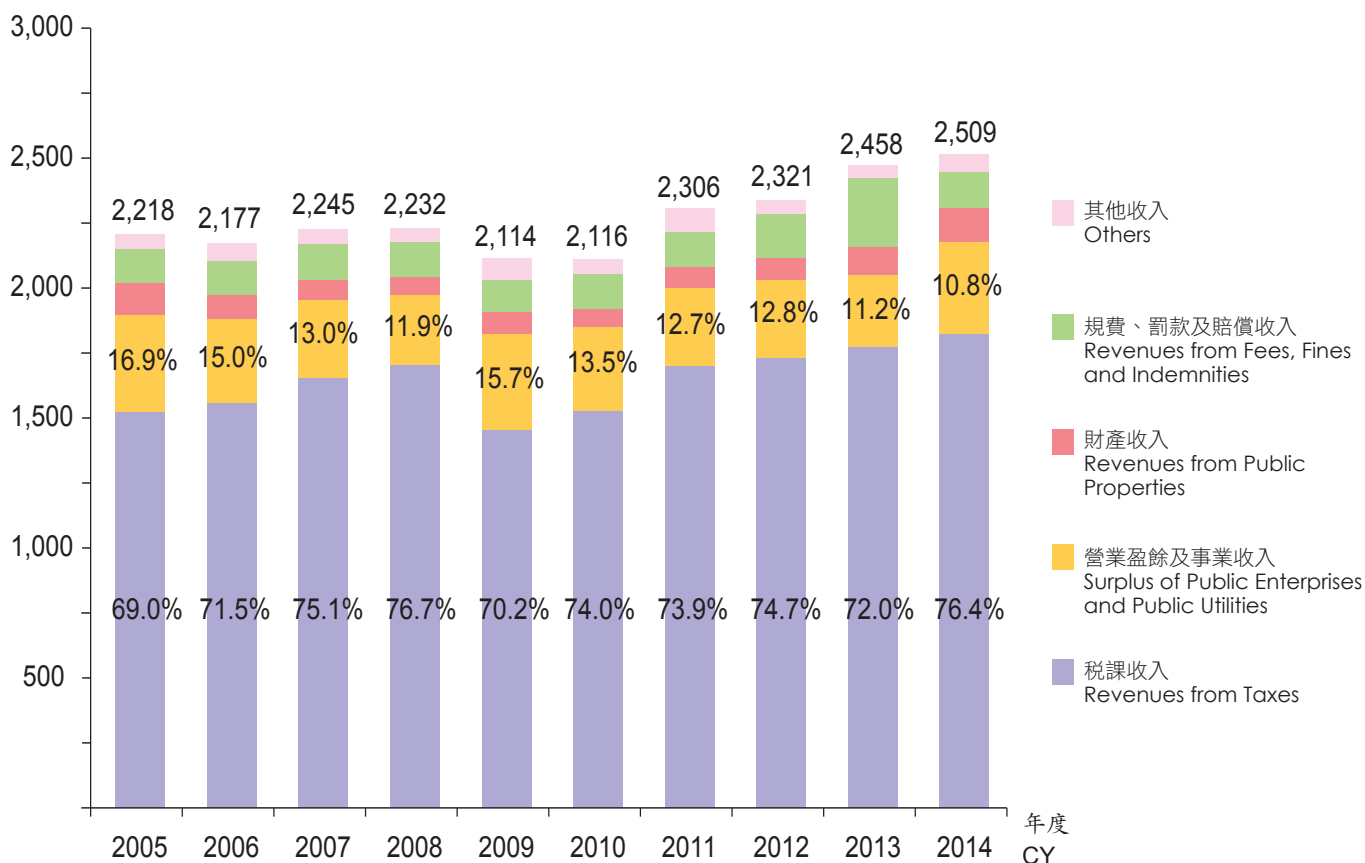
各級政府歲入淨額結構

Structure of the Net Government Revenues of All Levels of Government

103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94年之69.0%上升至103年之76.4%。

In CY 2014, revenues from taxes, 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 69.0% in CY 2005 to 76.4% in CY 2014.

新臺幣拾億元
NT\$ billion

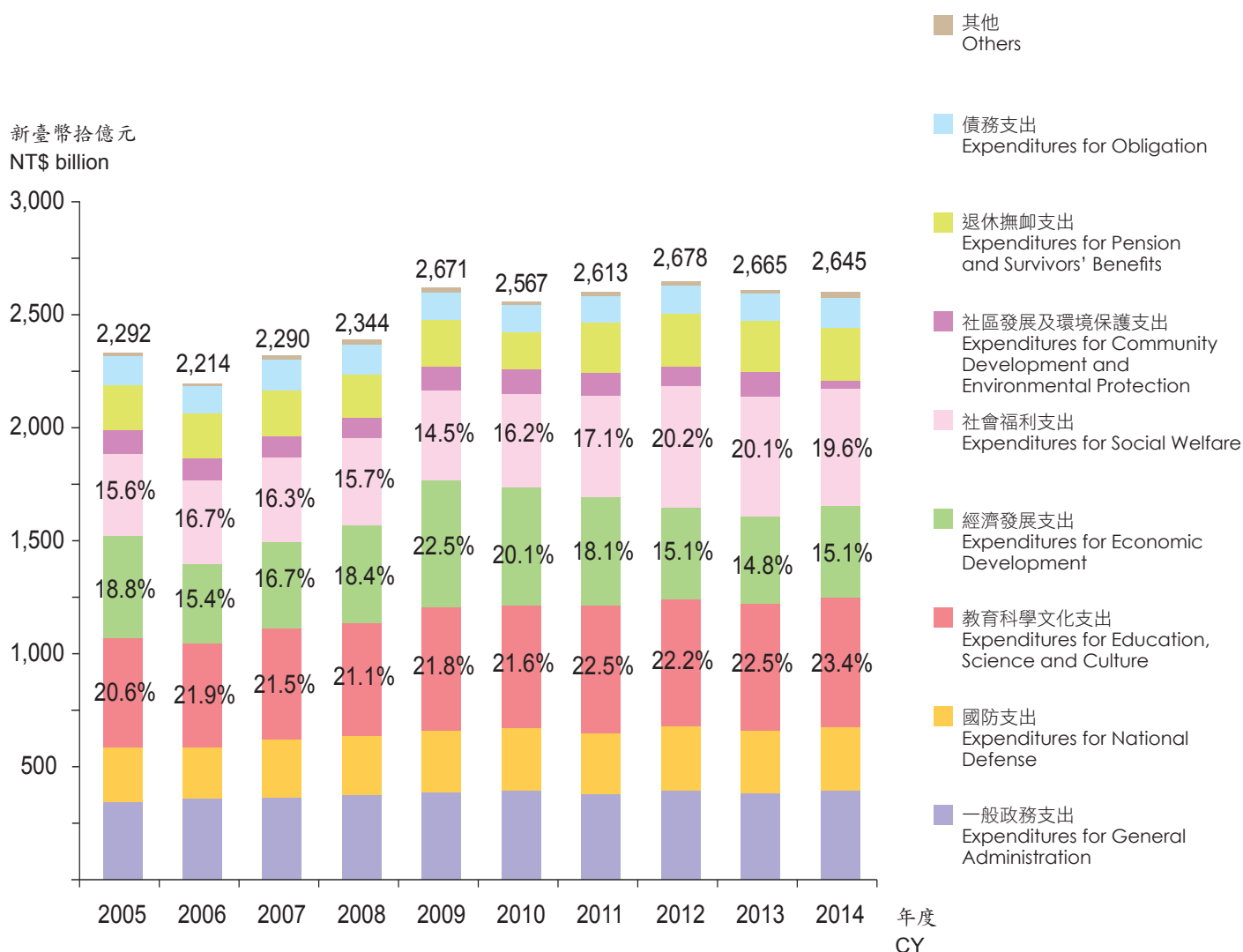


附註：自94年起為決算數。

Note: Since CY 2005, the figures are final accounts.

103年各級政府歲出淨額，以教育科學文化支出、社會福利支出及經濟發展支出所占比重較大，分別占23.4%、19.6%及15.1%；自94年以來，以社會福利支出及教育科學文化支出比重各增加4.0與2.8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3.7與1.2個百分點。

In CY 2014, 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) economic development, accounting for 23.4%, 19.6% and 15.1% of expenditures respectively. Since CY 2005, expenditures for (II) and (I) have increased by 4.0 and 2.8 percentage points, whereas expenditures for economic development and community development and environmental protection have decreased significantly by 3.7 and 1.2 percentage points.



附註：自94年起為決算數。

Note: Since CY2005, the figures are final accounts.

中央政府財政收支

Revenues and Expenditures of the Central Government

97年下半年起我國財政受金融海嘯及莫拉克風災等重大衝擊，致98年赤字高達1,611億元，透過各項反景氣循環措施（含減稅及舉債擴大支出建設），已順利渡過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年及102年收支短差擴大；惟103年起國內經濟景氣復甦態勢明顯，財政狀況已略有改善。

Under the serious impact of the financial tsunami and Typhoon Morako in the second-half of CY 2008, which caused the deficit to reach NT\$161.1 billion in CY 2009, the government of the ROC took counter-cyclical fiscal measures (including the implementation of tax cuts and the expansion of public construction with the use of debt) and thus enabled the R.O.C. economy to successfully survive the effects of the disasters. However, in the latter half of CY 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 CY 2012. Fortunately, the domestic economy has obviously recovered since CY 2014, and 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
2005	1,464.5	1,567.0	-102.5
2006	1,546.4	1,529.8	16.6
2007	1,635.5	1,552.0	83.5
2008	1,640.9	1,617.7	23.2
2009	1,553.7	1,714.8	-161.1
2010	1,497.4	1,654.4	-157.0
2011	1,671.3	1,734.4	-63.1
2012	1,668.3	1,882.4	-214.1
2013	1,730.5	1,855.9	-125.4
2014	1,726.3	1,854.0	-127.7

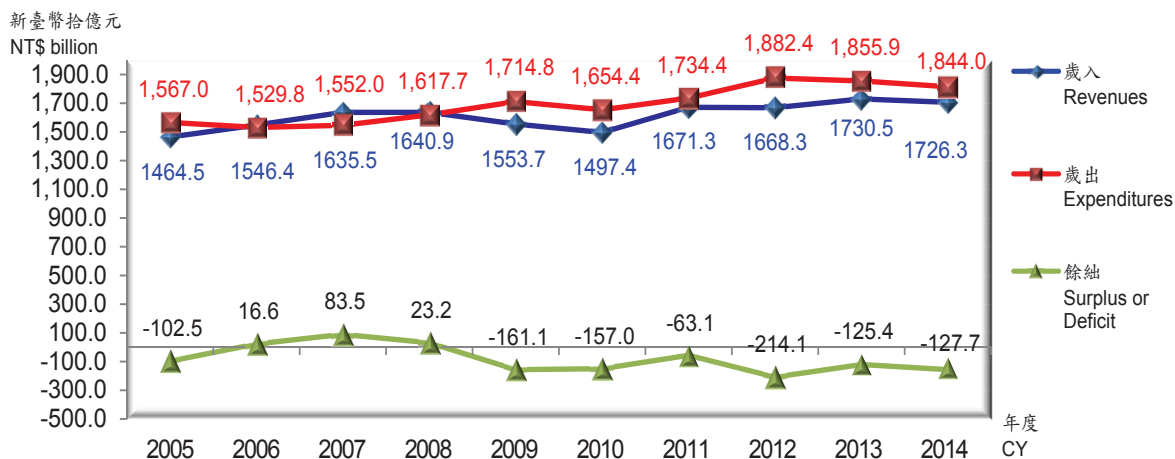
附註：1. 依「預算法」，「歲入」不含債務之舉借及以前年度歲計賸餘之移用，「歲出」不含債務償還。
2. 94年至102年為決算審定數，103年為院編決算數。

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

2. Sources:

(1) CY 2005~2013: Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

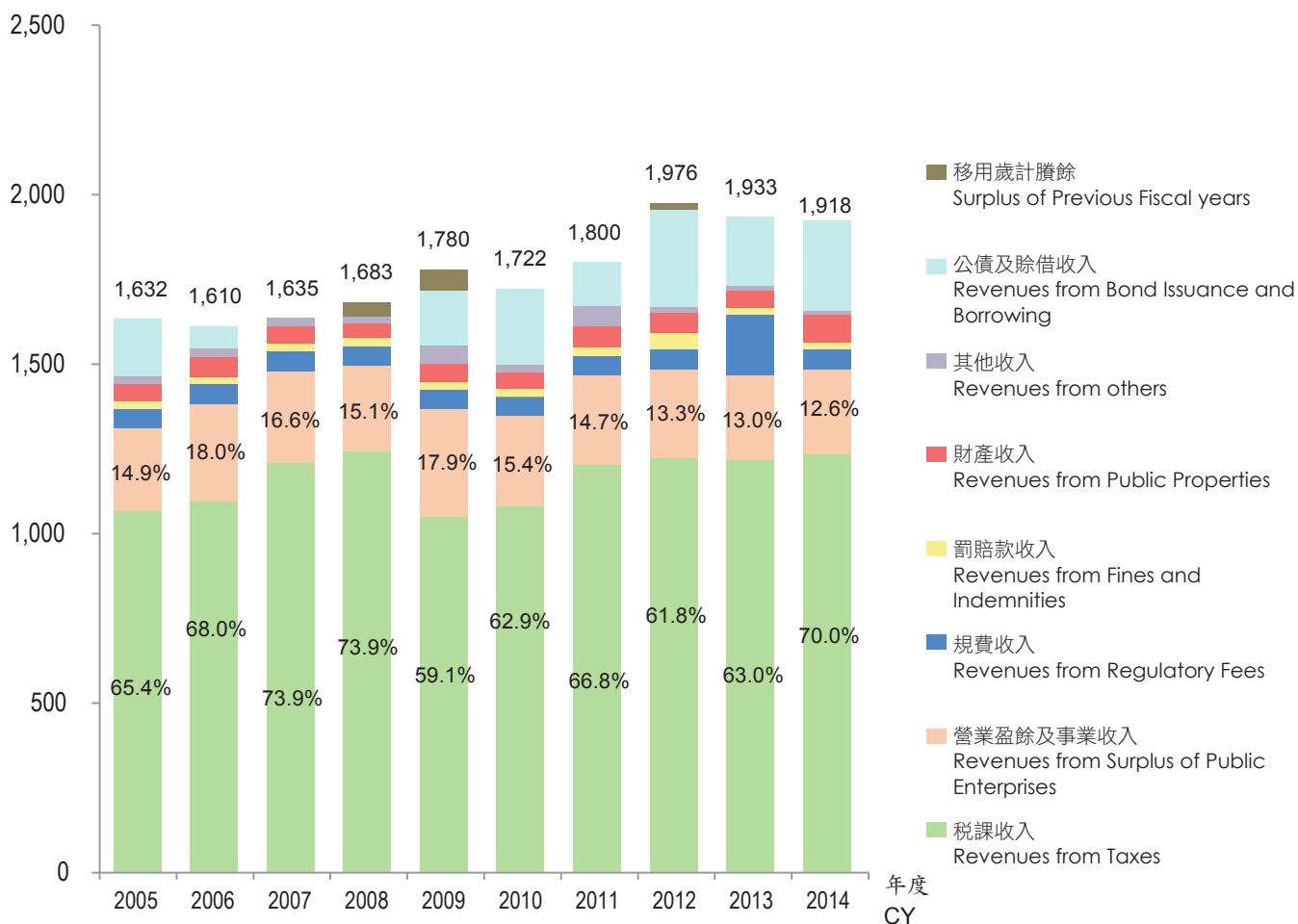
(2) CY 2014: Final Accounts of the Central Government, edited by the Executive Yuan.



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.

新臺幣拾億元
NT\$ billion



附註：102年以前為決算審定數；103年為院編決算數

Note: (1) CY 2005~2013: Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

(2) CY 2014: Final Accounts of the Central Government, edited by the Executive Yuan.

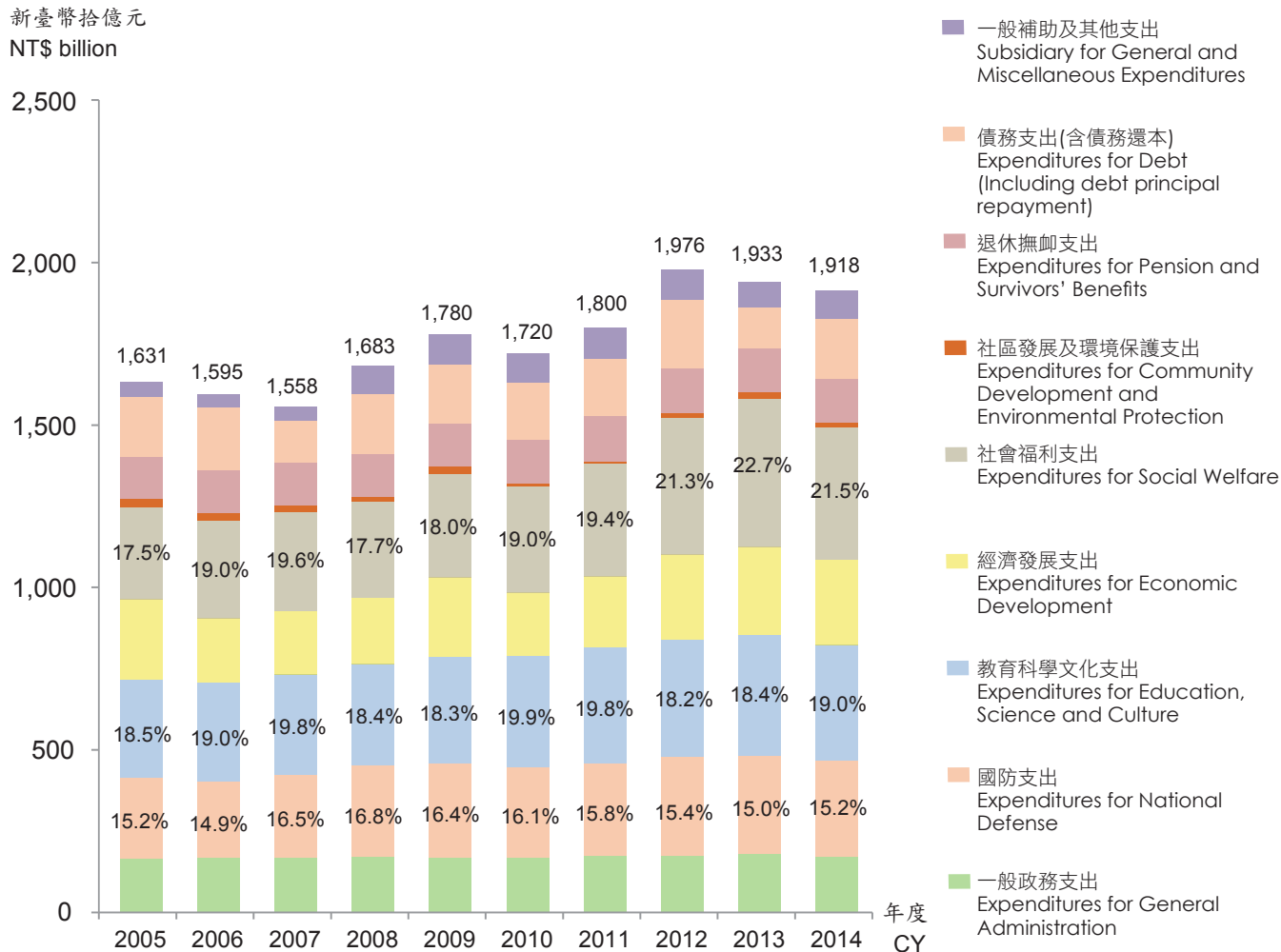
中央政府支出結構

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

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

新臺幣拾億元
NT\$ billion



附註：102年以前為決算審定數；103年為院編決算數。

Note: (1) CY 2005~2013: Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.
(2) CY 2014: 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。103年舉借債務數額為1,925億元，占歲出總額比率為10.04%。

Over the past decade, all revenues from central government bonds have been used to finance important national construction projects. In 2014, the amount of central government debt issues totaled NT\$ 192.5 billion, and the ratio of issuance of central government debt to total expenditure stood at 10.04%.

單位：新臺幣拾億元；%
Unit：NT\$ billion；%

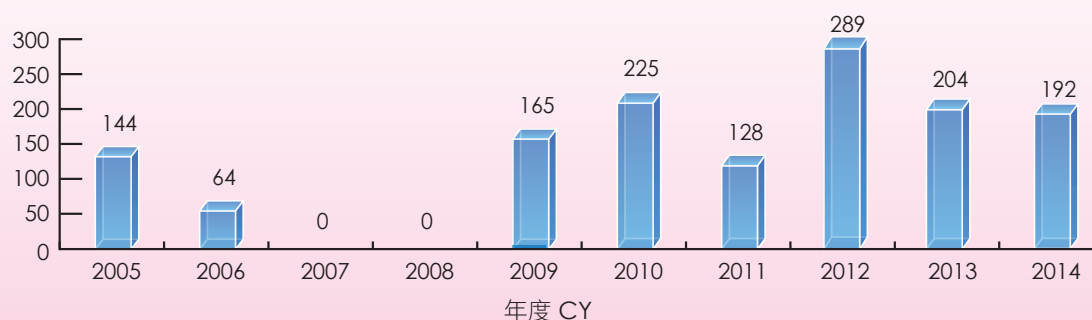
年 度 CY	中央政府舉借債務數額 Amount of Central Government Debt	支（歲）出總額 Total Expenditure	中央政府舉借債務數額 支（歲）出總額 Amount of Central Government Debt Total Expenditure
2005	144	1,628	8.87%
2006	64	1,593	4.02%
2007	-	1,628	0.00%
2008	-	1,712	0.00%
2009	165	1,810	9.12%
2010	225	1,715	13.10%
2011	128	1,788	7.14%
2012	289	1,939	14.88%
2013	204	1,908	10.68%
2014	192	1,916	10.04%

附註：1. 本表不含排除公共債務法年度舉債上限之舉借數。
2. 本表當年度舉借債務數中 94 至 102 年為決算審定數，103 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. Sources :
(1) CY 2005~2013 : Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.
(2) CY 2014 : 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103年度止，中央政府債務未償餘額增加至5兆2,838億元，債務未償餘額占國內生產毛額之百分比率為32.85%。

As of the end of CY 2014, the central government outstanding debt had increased to NT\$5,284 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 32.85%.

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
2005	3,550	12,092	29.36%
2006	3,623	12,641	28.66%
2007	3,719	13,407	27.74%
2008	3,779	13,151	28.73%
2009	4,127	12,962	31.84%
2010	4,538	14,119	32.14%
2011	4,764	14,312	33.23%
2012	5,002	14,687	34.06%
2013	5,154	15,221	33.86%
2014	5,284	16,084	32.85%

附註：1. 本表不含外債。

2. 本表 94 至 102 年為決算審定數，103 年為預算數（GDP 資料來源：行政院主計總處）。

Notes：1. External debt is not included.

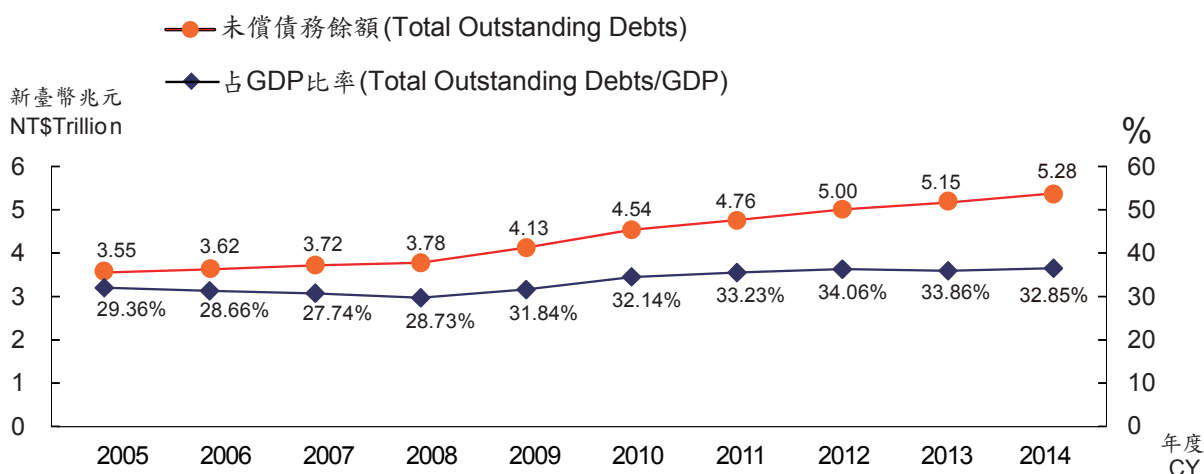
2. Sources：

(1) CY 2005~2013：Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

(2) CY 2014：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

中央政府債務還本付息占國內生產毛額比率自94年逐年下降。截至103年止，中央政府債務還本付息占國內生產毛額比率為1.11%。

The principal and interest repayments of Central Government Debt as a percentage of GDP has slowed down since CY 2005. As of the end of CY 2014, the principal and interest repayments of Central Government Debt as a percentage of GDP stood at 1.11 %.

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

單位：新臺幣億元；%
Unit：NT\$ 100 million；%

年 度 CY	債務還本 Repayment of Principal of Central Government Debt	債務付息 Repayment of Interest of Central Government Debt	合計 Total	國內生產毛額 GDP	債務還本付息 國內生產毛額 Principal and Interest Repayments of Central Government Debt GDP
2005	641	1,175	1,815	120,923	1.50%
2006	650	1,248	1,898	126,408	1.50%
2007	60	1,236	1,296	134,071	0.97%
2008	650	1,170	1,820	131,510	1.38%
2009	650	1,162	1,812	129,617	1.40%
2010	660	1,094	1,754	141,192	1.24%
2011	660	1,113	1,773	143,122	1.24%
2012	940	1,140	2,080	146,869	1.42%
2013	772	1,169	1,941	152,212	1.28%
2014	640	1,146	1,786	160,840	1.11%

附註：1. 本表 94 至 102 年為決算審定數，103 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) CY 2005~2013：Final Audit Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.

(2) CY 2014：Final Accounts of the Central Government, edited by the Ministry of Finance, National Treasury Administration.

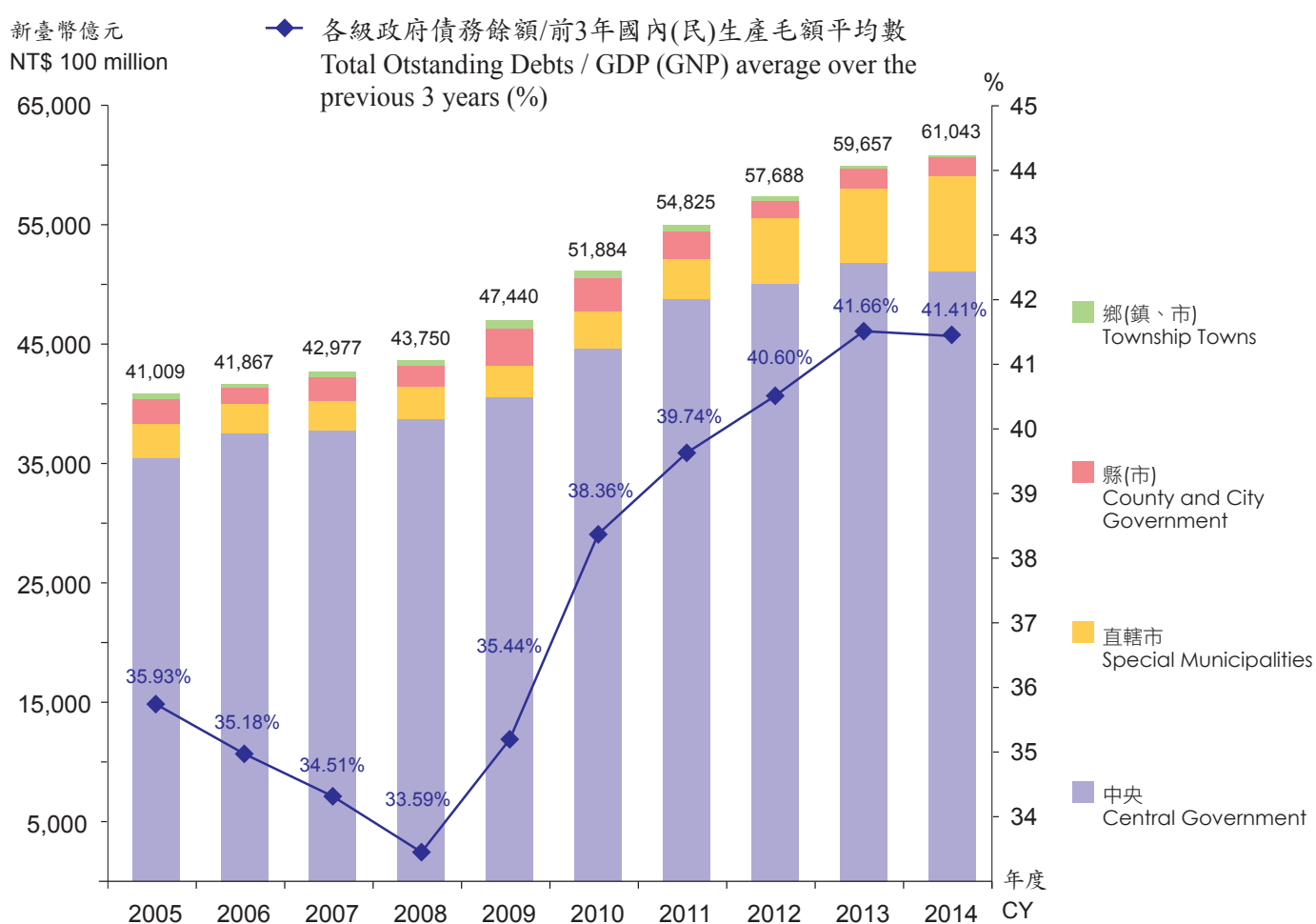
2. This table does not include the principal repayments of the Central Government Debt Service Fund.

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，期以導引民間投資的增加，進而帶動總體經濟成長。然而，在政府實質收入無法相應成長情形下，政府債務餘額逐年增加，惟仍符合公共債務法規定之債限。

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



附註：1. 「債務餘額」依公共債務法規定，係指中央及地方政府在其總預算、特別預算及在營業基金、信託基金以外之特種基金預算內，所舉借一年以上公共債務未償餘額，但不包括其所舉借自償性公共債務。

2.94 至 102 年為審定決算數。103 年為自編決算數。

3.94 至 102 年為前 3 年度 GNP 平均數，103 年為前 3 年度 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. CY 2005 ~ 2013: Final audit accounts for all levels of government, edited by the Ministry of Audit, Control Yuan.

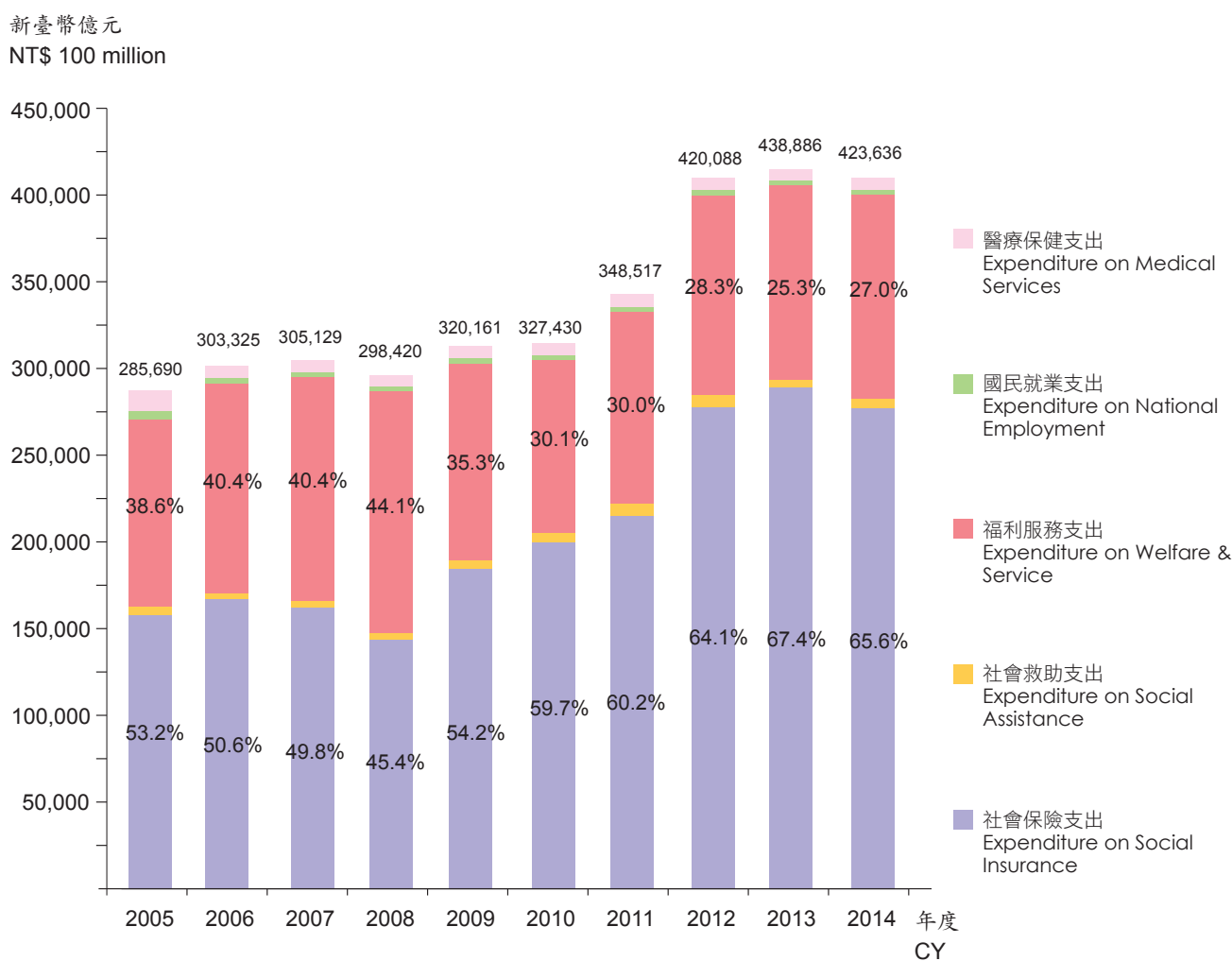
CY 2014: Preliminary accounts for all levels of government.

3. Form CY2005 ~ 2013 is the amount of total outstanding debts/ (average of GNP for previous last three years). And CY 2014 is the amount of total outstanding debts/ (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94年度之2,856億元增加至103年度之4,236億元，其中103年度「社會保險支出」及「福利服務支出」兩者合計約占社會福利支出之92.66%。

The social welfare expenditures of the central government have increased consistently, from NT\$285 billion in CY2005 to NT\$423 billion in CY 2014. Among them, “Social Insurance Expenditure” and “Welfare & Service Expenditure” account for 92.66% of the central government social welfare expenditures.



附註：1. 94 至 102 年度：決算審定數。
2. 103 年度：法定預算數。

Notes：1. CY 2005~2013: Final Accounts of the Central Government, edited by the Ministry of Audit, Control Yuan.
2. CY 2014: Budget of the Central Government, edited by the Legislative Yuan.

發行公益彩券挹注社會福利財源概況

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

103年公益彩券銷售金額為1,160.82億元，彩券盈餘分配數為283.66億元，分配予衛生福利部127.65億元、中央健康保險署14.18億元及地方政府141.83億元，挹注國民年金、全民健保及地方政府社會福利財源。

The sales of the Public Welfare Lottery in CY 2014 were NT\$116,082 million. The lottery surplus was NT\$28,366 million. NT\$12,765 million was distributed to the Ministry of Health and Welfare; NT\$1,418 million to the National Health Insurance Administration, and NT\$14,183 million 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 2013

單位：新臺幣億元

Unit : NT\$ 100 million

項目 Item	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)
年度 CY	50%	45%	5%		
2000 ~ 2013	1,490.29	1,325.18	148.18	2,963.66	10,595.83
2014	141.83	127.65	14.18	283.66	1,160.82
總計 Accumulated Total	1,632.12	1,452.83	162.37	3,247.31	11,756.65

91年1月1日實施菸酒新制後，國產及進口菸酒市場占有率消長情形如次：

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

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

單位：千支
Unit: One thousand pcs.

產品 Products	紙菸類 Cigarettes								
	國產 Domestic			進口 Imported			小計 Subtotal		
	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %
2002	18,628,741	53.68	-	16,073,467	46.32	-	34,702,208	100.00	-
2003	20,218,296	49.64	8.53	20,514,130	50.36	27.63	40,732,426	100.00	17.38
2004	16,931,640	43.23	-16.26	22,238,443	56.77	8.41	39,170,083	100.00	-3.84
2005	17,090,821	39.63	0.94	26,038,134	60.37	17.09	43,128,956	100.00	10.11
2006	16,718,857	40.24	-2.18	24,827,182	59.76	-4.65	41,546,039	100.00	-3.67
2007	16,933,339	40.34	1.28	25,040,630	59.66	0.86	41,973,969	100.00	1.03
2008	17,698,117	39.91	4.52	26,652,235	60.09	6.44	44,350,351	100.00	5.66
2009	18,686,150	49.05	5.58	19,409,453	50.95	-27.18	38,095,603	100.00	-14.10
2010	18,699,196	49.35	0.07	19,190,513	50.65	-1.13	37,889,708	100.00	-0.54
2011	20,705,285	55.47	10.73	16,619,222	44.53	-13.40	37,324,507	100.00	-1.49
2012	21,967,404	58.87	6.10	15,347,217	41.13	-7.65	37,314,621	100.00	-0.03
2013	22,038,542	57.31	0.32	16,418,958	42.69	6.98	38,457,500	100.00	3.04
2014	21,570,931	54.78	-2.12	17,805,245	45.22	8.44	39,376,176	100.00	5.52

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 (include the export quantity): According to materials provided by the Fiscal Information Agency, Ministry of Finance.
2. Data of imported product (including imported Free Trade Zones quantity): According to the materials provided by the Customs Administration, Ministry of Finance.

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

單位：公石
Unit: Hectoliter

產品 Products	酒類 Alcohol Products								
	國產 Domestic			進口 Imported			小計 Subtotal		
	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %
2002	4,370,066	72.06	-	1,694,528	27.94	-	6,064,594	100.00	-
2003	4,517,147	72.63	3.37	1,702,479	27.37	0.47	6,219,625	100.00	2.56
2004	4,639,285	73.56	2.70	1,667,934	26.44	-2.03	6,307,219	100.00	1.41
2005	4,636,377	73.09	-0.06	1,706,902	26.91	2.34	6,343,279	100.00	0.57
2006	4,979,037	75.24	7.39	1,638,830	24.76	-3.99	6,617,868	100.00	4.33
2007	4,724,053	72.10	-5.12	1,827,688	27.90	11.52	6,551,741	100.00	-1.00
2008	4,628,203	72.33	-2.03	1,770,238	27.67	-3.14	6,398,441	100.00	-2.34
2009	5,030,413	73.80	8.69	1,785,850	26.20	0.88	6,816,263	100.00	6.53
2010	5,134,329	71.64	2.07	2,032,953	28.36	13.84	7,167,283	100.00	5.15
2011	5,099,480	70.00	-0.68	2,185,775	30.00	7.52	7,285,255	100.00	1.65
2012	5,449,713	70.95	6.87	2,231,334	29.05	2.08	7,681,047	100.00	5.43
2013	5,035,725	69.27	-7.60	2,233,968	30.73	0.12	7,269,693	100.00	-0.21
2014	5,153,725	66.95	2.34	2,543,712	33.05	13.87	7,697,436	100.00	0.21

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 materials provided by the Fiscal Information Agency, Ministry of Finance.
2. Data of imported product (including imported Free Trade Zones quantity): According to the materials provided by the Customs Administration, Ministry of Finance.

1. 加速法規合理化

- (1) 103 年 3 月 3 日修正發布「菸產製工廠設廠標準」。
- (2) 103 年 4 月 15 日訂定發布「公共債務管理委員會組織規程」及「公共債務管理委員會審議規則」，以健全中央及地方政府舉借自償性公共債務審議評估與地方政府債務改善計畫及時程表審議機制。
- (3) 103 年 5 月 16 日修正發布「未變性酒精管理辦法」部分條文。
- (4) 103 年 5 月 22 日修正發布「檢舉或查獲違規菸酒案件獎勵辦法」部分條文。
- (5) 103 年 6 月 11 日修正發布「地方建設基金收支保管及運用辦法」，以強化資金管理。
- (6) 103 年 6 月 20 日修正發布「中央統籌分配稅款分配辦法」第 7 條、第 13 條、第 15 條、第 17 條，將施行期間修正為 104 年 1 月 1 日起至 104 年 12 月 31 日止，以配合地方政府預算籌編需要。
- (7) 103 年 7 月 29 日會銜行政院主計總處、審計部修正發布「國庫收入退還支出收回處理辦法」第 2 條條文，簡化行政作業程序。
- (8) 103 年 8 月 18 日修正發布「中央政府債務基金收支保管及運用辦法」部分條文，以健全法制。
- (9) 103 年 10 月 9 日修正發布「菸酒事業廢棄物再利用管理辦法」。

2. 推動「財政健全方案」

為達成經濟成長及財政永續發展之目標，研擬「財政健全方案」報奉行政院於 103 年 2 月 25 日原則同意政策方向：

- (1) 中央政府部分，藉調整支出結構及統籌各項資源多元籌措財源，期有效控制債務規模。推動以來，在各部會共同努力下，已具初步成效，完成短期稅制調整措施，建立「回饋稅」機制，透過量能課稅，縮小貧富差距，適度增裕政府財源，並反映在 104 年度中央政府總預算，歲入預算數成長率 4.1% 高於歲出成長率 1.0%，中央政府總預算連同特別預算赤字占 GDP 比率，亦從 103 年度之 1.3%，下降至 104 年度之 1.0%，收支缺口大幅縮減。
- (2) 地方政府之因應策略，包括開源、節流、債限控管及強化地方財政輔導等 4 大主軸，合計 27 項具體執行措施。自 103 年推動以來，在

強化稅課、非稅課收入徵收、引進民間資金參與地方建設、建立債務預警及考評等機制及強化地方財政輔導等方面，已具初步成效。後續將由中央相關機關持續督導，落實推動。

3. 完成菸酒管理法及相關子法修正

103年5月30日立法院三讀通過「菸酒管理法」修正草案，經總統於同年6月18日公布，並經行政院核定除部分條文涉及業者調適外，部分條文定自104年1月1日施行，配合該法修正，完成下列子法修訂：

- (1) 103年12月22日修正發布「菸酒管理法施行細則」。
- (2) 103年12月23日訂定發布「酒販賣場所設置專區專櫃管理辦法」、「菸酒管理法第6條第1項第4款輸入匿報、短報菸酒為私菸、私酒之一定數量」、「菸酒管理法第6條第1項第5款中華民國漁船載運菸酒為私菸、私酒之一定數量」，並廢止「非股份有限公司組織之酒製造業者年產量限制」及「菸酒製造業者受託製造菸酒之資格」。
- (3) 103年12月24日修正發布「檢舉或查獲違規菸酒案件獎勵辦法」第1條、第2條、第14條條文。
- (4) 103年12月26日修正發布「未變性酒精管理辦法」。
- (5) 103年12月29日訂定發布「菸酒業者申請設立及變更許可審查辦法」，並修正發布「農民或原住民製酒管理辦法」及「菸酒業審查費證照費及許可費收費標準」。
- (6) 103年12月30日訂定發布「劣菸劣酒回收銷毀處理辦法」。
- (7) 103年12月31日修正發布「菸產製工廠設廠標準」第1條、第5條、第12條及「酒產製工廠設廠標準」。

4. 推動財務管理資訊系統

辦理財務資訊系統功能強化與連結，並規劃財政部及跨部會財務資訊系統整合，以達財務資訊即時共享之目標。

5. 精進國庫支付業務

- (1) 103年4月函請各機關填復額定零用金及其撥補情形問卷調查，103年度完成132個機關重新核定作業，減少核定數超過2,700萬元。

- (2) 103 年 6 月完成各機關各項專案動支、特別預算歲出分配預算暫列數額表及法務部矯正署轉撥所屬機關等電子化處理機制。
- (3) 103 年 7 月 1 日國庫款電子撥付訊息改採國庫支票號碼之編碼規則處理，並使用專屬區段號碼，解決國庫資金調撥與清算電子化作業所衍生受款商民貼用印花稅票問題。
- (4) 103 年 8 月推動各機關實施二代健保補充保險費 e 化彙總代繳，免除各機關親赴金融機構臨櫃繳費成本，並減少國庫支票使用量及郵費支出。
- (5) 103 年 9 月 1 日建立撥匯基金由國庫預撥之 e 化處理機制，簡化國庫資金調撥程序，提升庫款撥付法規合理化。

6. 落實公共債務法新制，強化債務管理

為落實公共債務法新制監督各級政府債務，訂定「公共債務管理委員會組織規程」及「公共債務管理委員會審議規則」，作為設置公共債務管理委員會之依據，俾監督與審議自償性債務、債務改善計畫及時程表，督促達債限 90% 之地方政府本於財政自我負責精神，即時採取改正措施進行債務改善管理。另為提升債務透明度，並使我國債務揭露事項與國際規範一致，辦理依據國際組織標準揭露政府債務資訊及向各項基金調度周轉金額等各項業務。

7. 強化國債管理，籌措國建財源

我國政府債務之舉借，係依據「預算法」及「中央政府建設公債及借款條例」之規定辦理。其發行目的係為支應重大建設，籌集建設資金，年度債務舉借額度及債務未償餘額，受公共債務法債限之規範管控。透過定期適量均衡發行短中長期公債，搭配國庫券發行及借款之舉借，使債務結構合理化，發揮平衡代際負擔之效果。

8. 完成公股事業 103 年股東常會董事改選

103 年度合作金庫金融控股股份有限公司、彰化商業銀行股份有限公司及關貿網路股份有限公司董事改選結果，與規劃情況相符，順利圓滿完成，公股權益得以維護。

1. Rationalization of Laws and Regulations

- (1) The amendment of “Standards for the Establishment of Tobacco Production Factory” on March 3, 2014.
- (2) The promulgation of “The Organization Regulations of the Public Debt Administration Committee” and “The Operation Regulations of the Public Debt Administration Committee” on April 15, 2014 enhanced the deliberation and evaluation of the self-redeeming public debt of the central and local governments and improved the deliberation mechanism of debt improvement plans and implementation schedules of local governments.
- (3) The amendment on partial articles of “Regulations Governing Undenatured Ethyl Alcohol” on May 16, 2014.
- (4) The amendment on partial articles of “Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol” on May 22, 2014.
- (5) The amendment on partial articles of “The Regulations Governing the Maintenance and Application of Local Construction Fund Revenues and Expenditures” on June 11, 2014 to strengthen the fund’s management.
- (6) The amendment on partial articles 7, 13, 15, and 17 of “The Regulations for the Allocation of Centrally-Funded Tax Revenues” amended and promulgated on June 20, 2014. This amendment is in effect from January 1 to December 31, 2015 in response to the preparation of local government budgets.
- (7) The MOF, the DGBAS, and the NAO jointly promulgated the amendment of Article 2 of “The Regulations for Handling of Revenue Refunded and Expenditure Regained of the National Treasury” which became effective from July 29, 2014 so as to simplify related administrative procedures.
- (8) The amendment on partial articles of “The Regulations for Revenues, Expenditures, Custody and Utilization of Central Government Debt Service Fund” on August 18, 2014 strengthened the legal system.
- (9) The amendment of “Regulations on the Reuse of Alcohol and Tobacco Industrial Waste” on October 9, 2014.

2. Promoting “The Sound Finance Program”

To achieve healthy public finance and sustainable economic growth, the MOF proposed “The Sound Finance Program” which was approved in principle by the Executive Yuan on February 25, 2014.

- (1) For the Central Government, the aim is to control the debt scale through restructuring of expenditures and diversification of raising government financial resources. The program has attained initial success due to the active implementation of the concerned competent authorities. We have completed short-term adjustment of our tax system and set up a mechanism for “Feedback Tax” and through the ability-to-pay principle to narrow the gap between the rich and the poor, and increase more government revenue. In the 2015 Central Government General Budget, the growth rate of annual revenue is expected to be 4.1%, which is higher than the growth rate of 1.0% in annual expenditure; moreover, it is estimated that the ratio of the deficit to GDP will further decrease from 1.3% to 1.0%, showing the deficit between annual revenue and expenditure is being substantially reduced.
- (2) For local governments, a key part of which involves developing a strategic plan of action for local governments to achieve their missions. The plan includes four major project initiatives (27 specific implementation measures) in respect of developing additional

revenue sources, cost cutting, debt control, and strengthening local financial guidance. The program has attained initial success in respect of strengthening tax and non-tax revenue levies, introducing private capital to participate in public works, establishing a debt warning and performance review mechanism, as well as strengthening local financial guidance. The related central government agencies will continue to promote this program by way of supervising local governments to carry out the above measures.

3. Amendment of “The Tobacco and Alcohol Administration Act”

The Tobacco and Alcohol Administration Act, which was passed by the Legislative Yuan on May 30, 2014, and promulgated by the President on June 18 in the same year, shall be enforced on January 1, 2015. In response to the amendment, the competent regulations have been amended as follows:

- (1) The amendment of “Enforcement Rules of the Tobacco and Alcohol Administration Act” on December 22, 2014.
- (2) The promulgation of “Regulations Governing Establishing Special Zones or Special Counters for Alcohol Sales Sites,” “The Specific Amount of Imported Illegal Tobacco/Alcohol Products Set for which Declaration Has Been Evaded or Underreported,” in Subparagraph 4, Paragraph 1 of Article 6 of “The Tobacco and Alcohol Administration Act,” “The Specific Amount of Transporting Illegal Tobacco/Alcohol Products Set for an R.O.C. Fishing Vessel in Subparagraph 5, Paragraph 1 of Article 6 of “The Tobacco and Alcohol Administration Act,” and the abolition of “The Limits of the Annual Production Amounts for Alcohol Producers Organized in Forms other than Those of Companies Limited by Shares” and “The Qualifications of a Tobacco/Alcohol Producer Being Commissioned to Produce Tobacco/Alcohol Products” on December 23, 2014.
- (3) The amendment on partial articles 1, 2, and 14 of “Regulations Governing Rewards for Informing or Discovering Offences of Illegal Tobacco or Alcohol” on December 24, 2014.
- (4) The amendment of “Regulations Governing Undenatured Ethyl Alcohol” on December 26, 2014.
- (5) The promulgation of “Regulations Governing the Approval and Review of Establishment and Modification of Alcohol and Tobacco Importer and Producer Licenses,” the amendment of “Regulations Governing the Production of Alcohol by Farmers or Aborigines” and “The Fee Standards for Examination of Applications, Issuance of Certification, and Granting of Permission as Charged to Importers and Manufacturers of Tobacco and Alcohol Products” on December 29, 2014.
- (6) The promulgation of “Regulations Governing the Recall and Destruction of Disqualified Tobacco and Alcohol” on December 30, 2014.
- (7) The amendment on partial articles 1, 5, and 12 of “Standards for the Establishment of Tobacco Production Factory” and “Standards for the Establishment of Alcohol Production Factory” on December 31, 2014.

4. Promoting a financial management information system

The MOF strengthened and connected the current function of financial information systems, and planned to integrate financial information systems between the MOF and other ministries to achieve the goal of instant sharing of information.

5. Improvement of National Treasury payment service

- (1) In April 2014, the National Treasury sent a written request to ask the agencies to fill out a questionnaire about their opinions regarding the specified limit of petty cash and corresponding appropriation and compensation. As of the end of December 2014, 132

agencies had reassessed their limits and the total amount was reduced by NT\$27 million.

- (2) In June 2014 the electronic processing mechanisms for the use of special project funds, establishment of statements of temporary annual expenditures of budget distribution of special budgets, and forwarding of appropriated funds by the Agency of Corrections of the Ministry of Justice to its subordinate agencies were completed.
- (3) In August 2014 consolidated electronic payment of Second Generation National Health Insurance Supplementary Premiums for the agencies was initiated to save the agencies the trouble of visiting a financial institution to make the payment and also reduce the use of National Treasury checks and postage.
- (4) In August 2014 consolidated electronic payment of Second Generation National Health Insurance Supplementary Premiums for the agencies was initiated to save the agencies the trouble of visiting a financial institution to make the payment and also reduce the use of National Treasury checks and postage.
- (5) On September 1, 2014, the electronic mechanism for pre-appropriation of the appropriation and remittance fund from the National Treasury was established to simplify the National Treasury fund distribution and appropriation procedures and upgrade Treasury fund appropriation and remittance efficiency.

6. Implementing new regulations of the Public Debt Act for strengthening debt management

In order to implement the new supervisory mechanism of government debt of the Public Debt Act, the MOF stipulated and announced “The Organization Regulations of the Public Debt Administration Committee” and “The Operation Regulations of the Public Debt Administration Committee” as underlying regulations for all levels of government to set up public debt management committees, in order to supervise and evaluate self-redeeming public debt as well as public debt improvement plans and timetables. The purpose of these two regulations is to supervise all levels of government whose public debt is up to 90% of their debt limit to adopt corrective measures immediately for improving debt management. The MOF also gathered statistics of general government liability and fund management in order to enhance the transparency of public debt to be consistent with international norms.

7. Adjusting revenues and expenditures and secure economic stability via government debt policy

Our government debts are raised according to the Budget Act and the Central Government Development Bonds and Loans Act. The objective in raising funds is to provide for the construction of major infrastructure. The amounts of the annual debt allowance and outstanding debt are regulated by the Public Debt Act. Through the strategy of issuing short-term, medium-term, and long-term government bonds regularly and appropriately, and collocating treasury bills as well as borrowings, the debt structure and intergenerational burden are able to be well managed.

8. Completion of the election of the board of directors in government-owned share enterprises in 2014

The election of the Taiwan Cooperative Financial Holdings Co., Ltd., Chang Hwa Commercial Bank, Ltd., and Trade-Van Information Services Co., Ltd. board of directors of 2014 was 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

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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等3單位。民國38年政府播遷來臺，39年5月間，行政院頒布中央政府精簡機構案，將上述單位合併改組為賦稅署，是為財政部賦稅署之濫觴。

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

101年2月3日配合行政院組織調整公布制定「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 Mainland China 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 Law Governing the Organizational Structure of the MOF” was promulgated, and “The Statute Governing the Organizational Structure of the Taxation Agency” was enacted whereby the Taxation Agency was formally established and became one of the statutory subordinate organizations of the MOF. In addition to its original tasks, an increased workload of tax auditing and anti-corruption matters was imposed on the Agency.

On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organic Act of the Taxation Administration was enacted and promulgated, and became effective on 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.

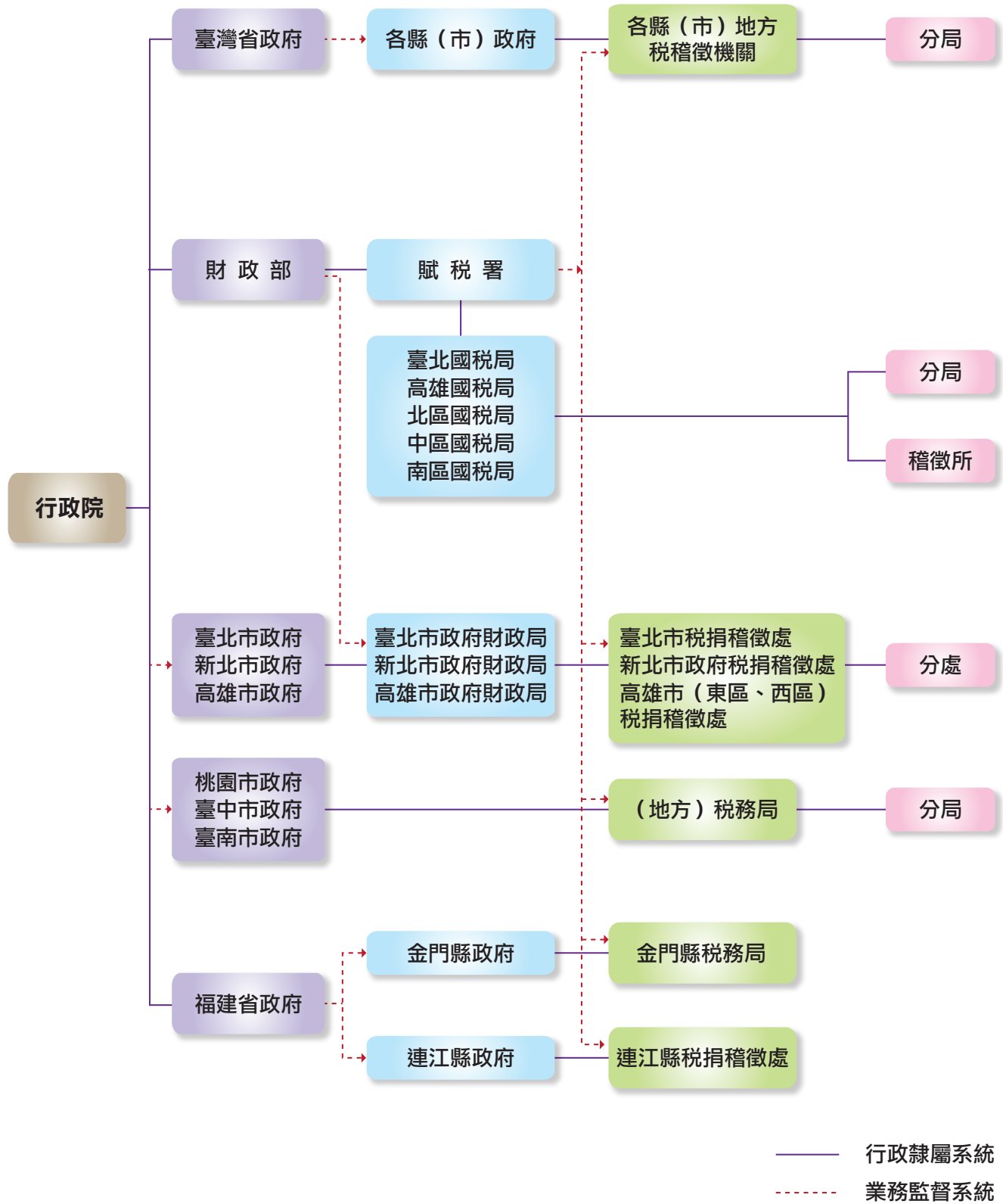
主要工作

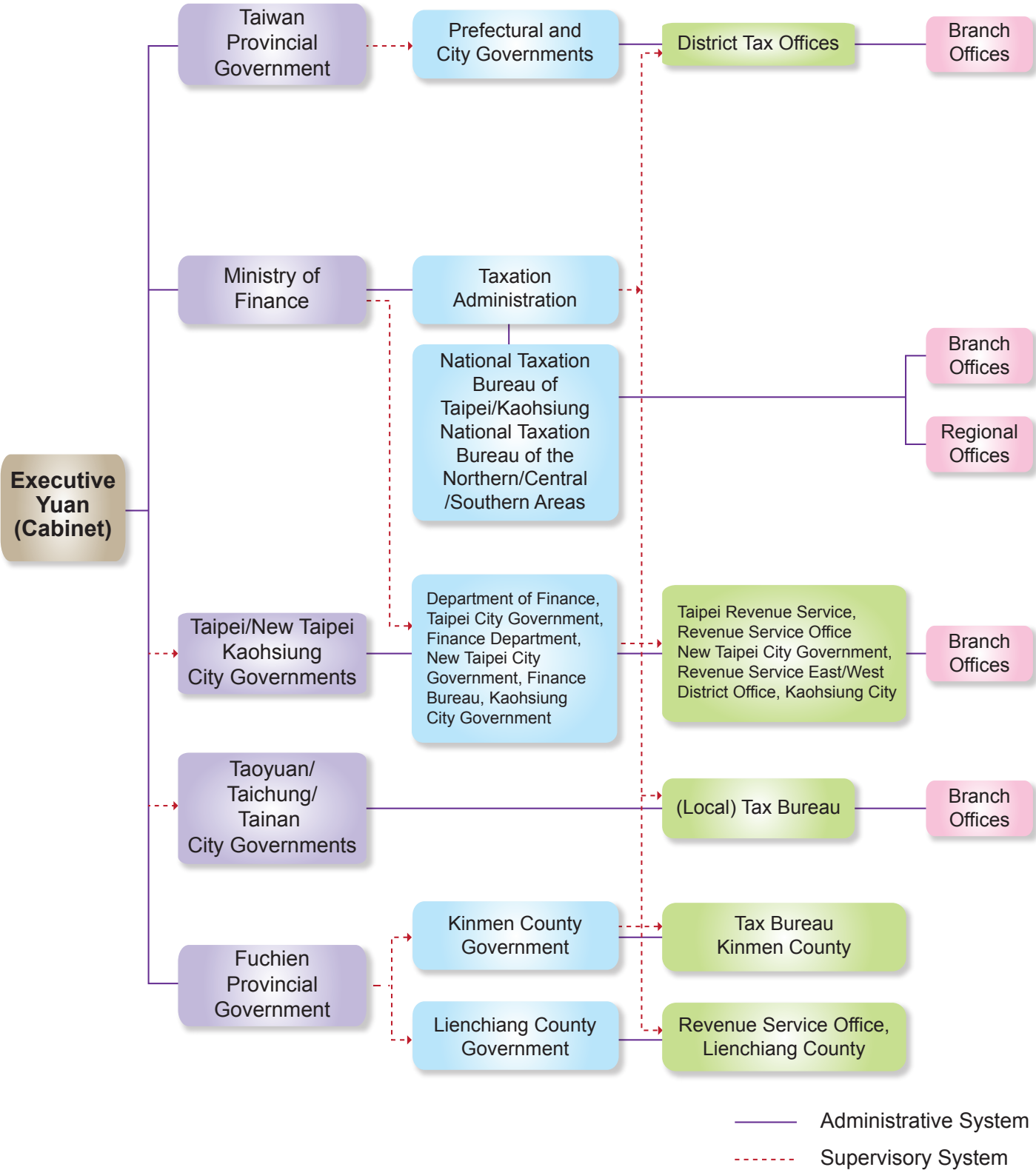
1. 所得稅、營業稅、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅及稅捐稽徵等各法規之訂定、修正、解釋之研議及稽徵業務之規劃、解答。
2. 地方稅法通則修正、解釋之研議及地方政府開徵臨時稅、附加稅、特別稅之審議。
3. 國稅稽徵業務之規劃、指揮、監督、考核、解答。
4. 地方稅稽徵業務之規劃、督導、考核、解答。
5. 各地區國稅局監察業務之指揮、監督、考核。
6. 新增稅目法規之擬訂及稽徵業務之規劃、解答。
7. 免稅、減稅、退稅之審核。
8. 涉外稅捐。
9. 其他有關賦稅事項。

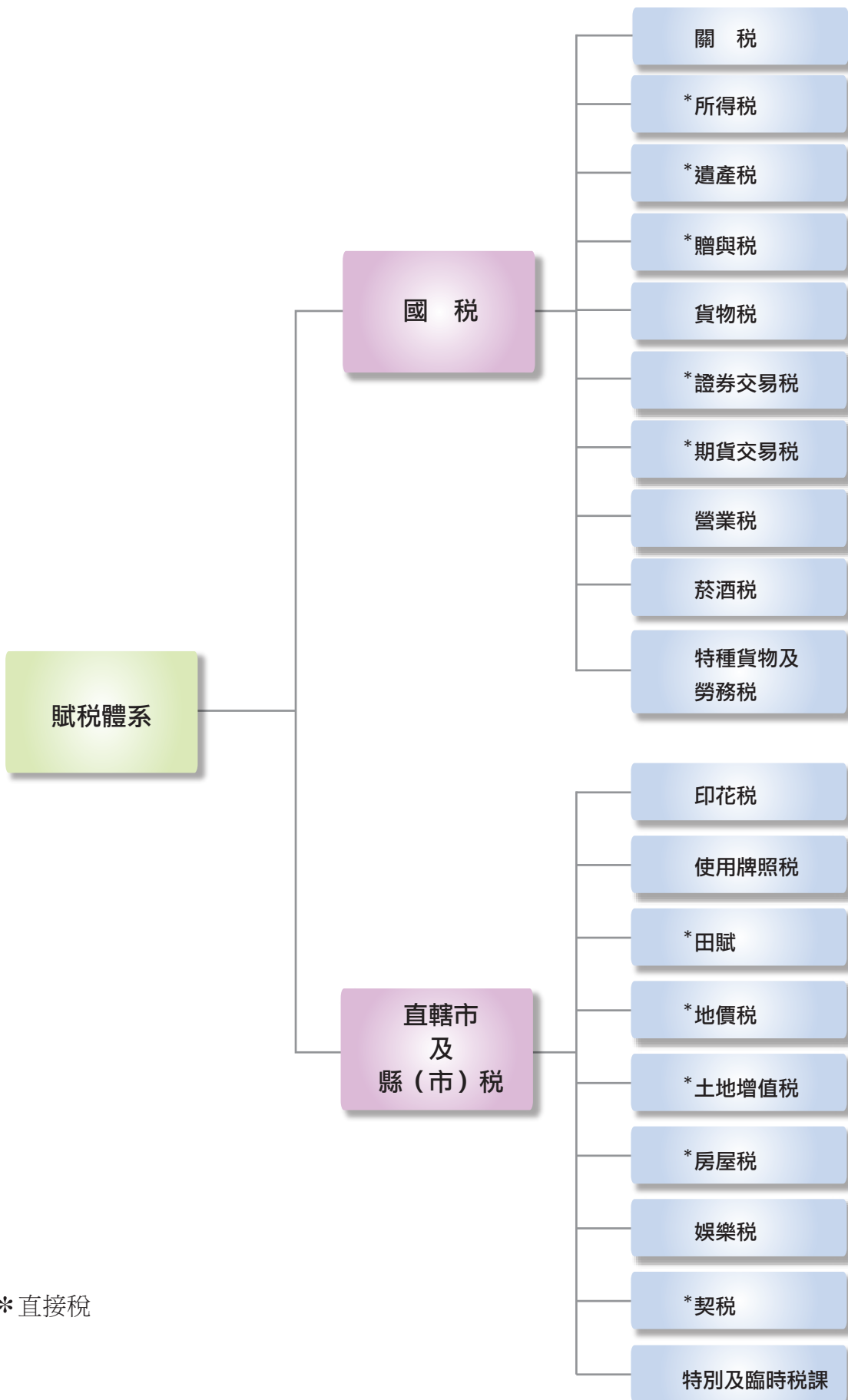
Functions

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 control, supervise, and examine the audit activities of all levels of tax offices.
6. To draft laws, regulations, and decrees of new tax items and 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.

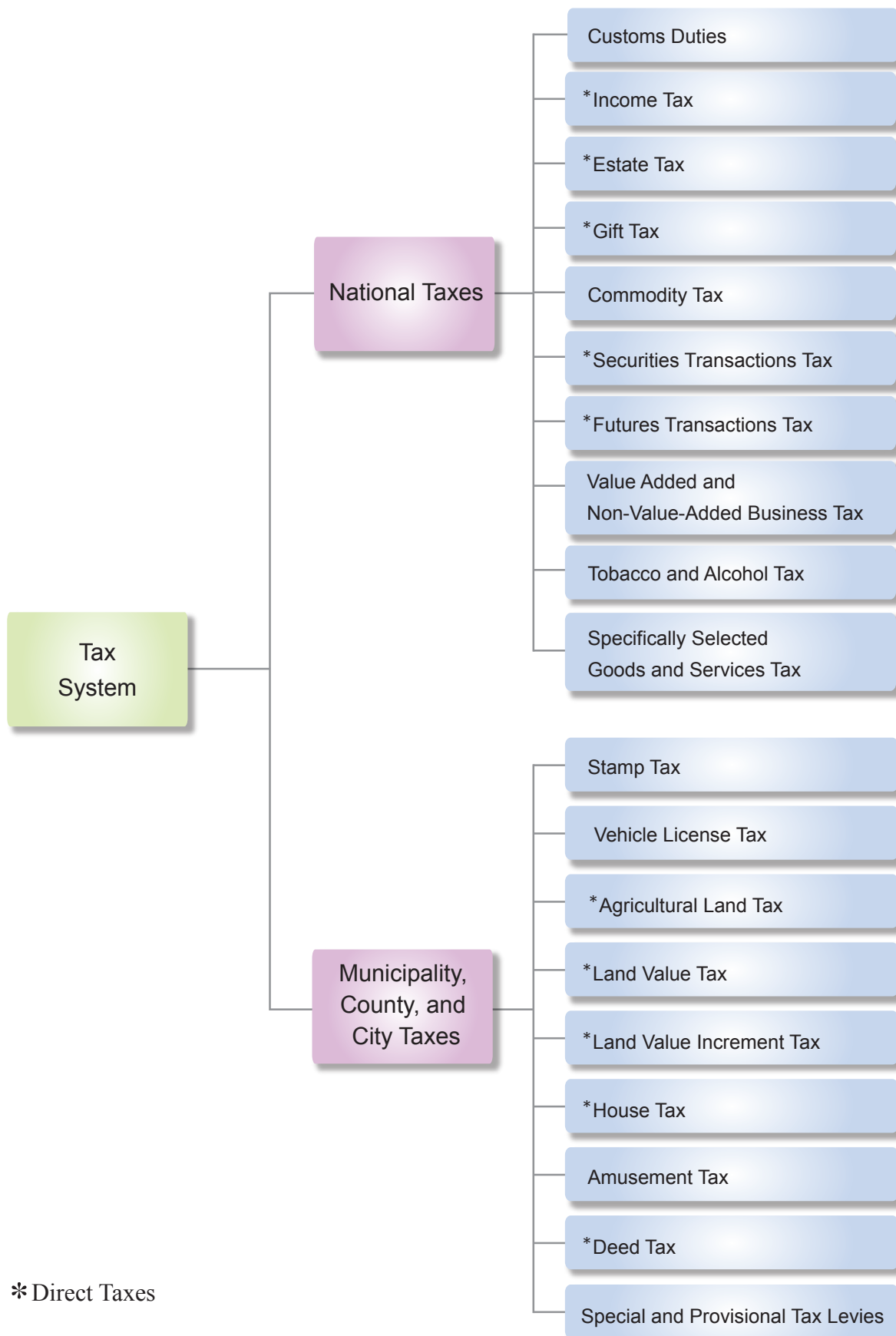
賦稅行政組織系統（內地稅）







* 直接稅



賦稅收入成長概況

Growth of Tax Revenues

94年以來，各年賦稅收入大多呈逐年增加趨勢，惟98年遭受金融海嘯衝擊，賦稅收入驟降至1兆5,303億元，爾後隨景氣復甦，企業獲利增加，103年回升至1兆9,761億元，為歷年來最高，較102年增加1,420億元，成長7.7%。

Since CY 2005, tax revenues have shown an increasing trend. However, due to the impact of the global financial crisis in CY 2009, tax revenues decreased to NT\$1,530.3 billion. With the recovery of the economy and an increase in corporate profits, tax revenues went up to NT\$1,976.1 billion in CY 2014, the highest increase in recent years, an increase of NT\$142.0 billion, a percentage of 7.7%, compared with CY 2013.

單位：新臺幣拾億元

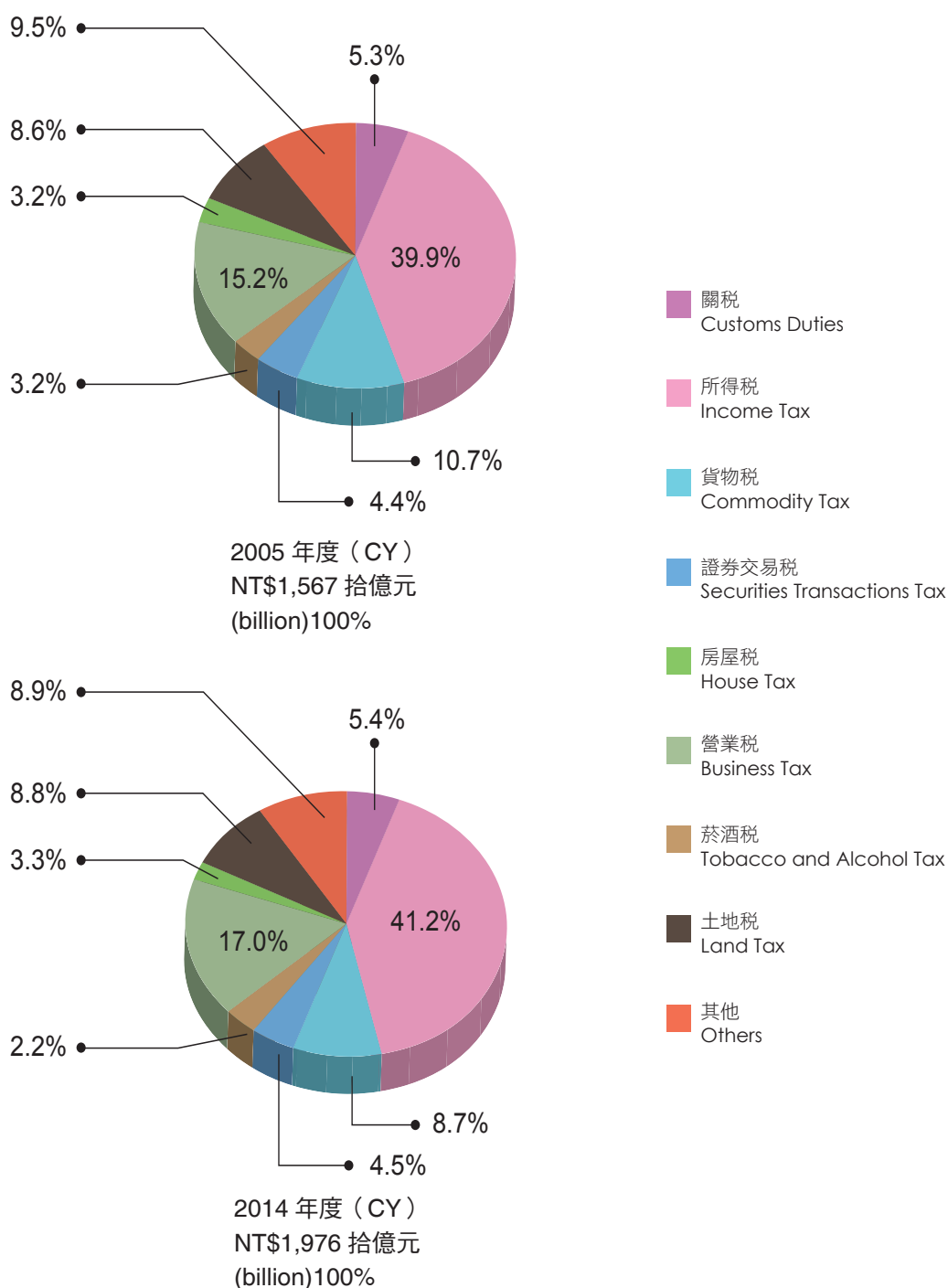
Unit : NT\$ billion

年度 CY	賦稅收入 Tax Revenues	定基指數 94年=100 Index Base CY 2005=100
2005	1,567.4	100
2006	1,600.8	102
2007	1,733.9	111
2008	1,760.4	112
2009	1,530.3	98
2010	1,622.2	103
2011	1,764.6	113
2012	1,796.7	115
2013	1,834.1	117
2014	1,976.1	126



103年賦稅收入以所得稅占41.2%最大，較94年增加1.3個百分點，其次為營業稅占17.0%，增加1.8個百分點，土地稅占8.8%，增加0.2個百分點，貨物稅占8.7%，減少2個百分點，顯示賦稅結構已有顯著變化。

In CY 2014, revenue from income tax increased by 1.3 percentage points to 41.2% of the tax revenues and comprised the largest share, while revenue from business tax increased by 1.8 percentage points to 17.0%, revenue from land tax increased by 0.2 percentage points to 8.8% and that from commodity tax decreased by 2.0 percentage points to 8.7%, compared with the corresponding figures of CY 2005, 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

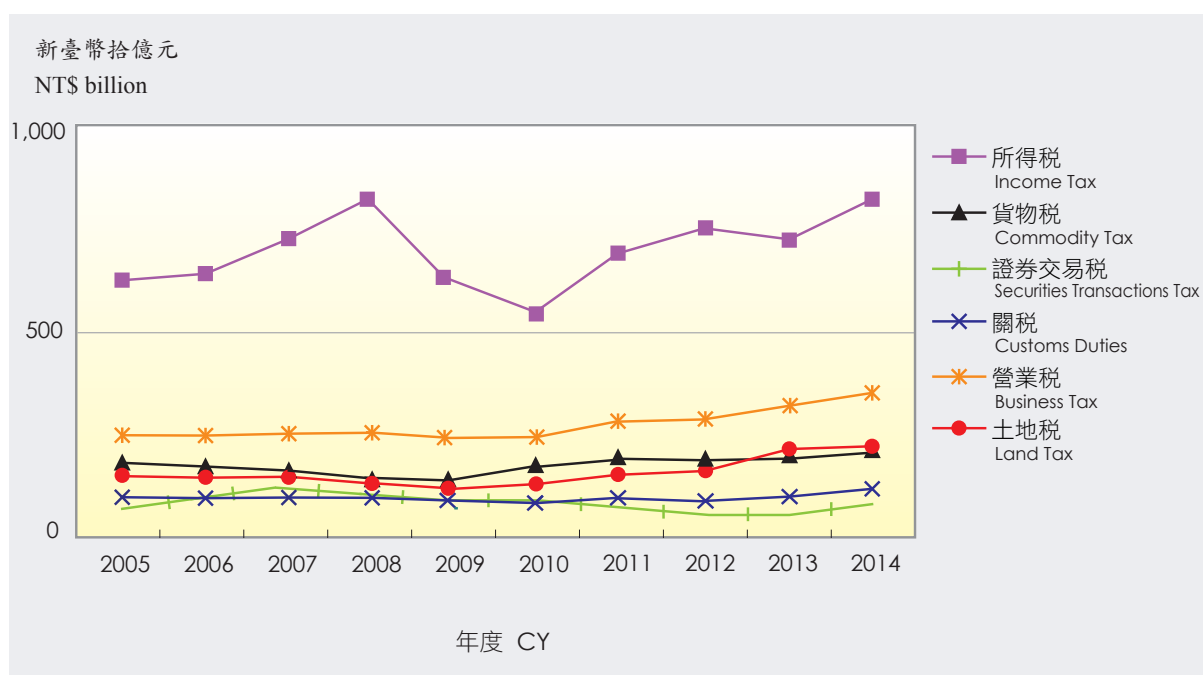
103年景氣回溫，稅收增加，與102年比較，其中證券交易稅增加24.3%，營業稅增加10.6%，關稅增加10.4%，所得稅增加9.4%，貨物稅增加6.4%。

With the recovery of the economy in CY 2014, the total tax revenue increased. For tax revenues compared with the corresponding figures of CY 2013, there was a 24.3% increase in revenue from securities transaction tax, 10.6% from business tax, 10.4% from customs duties, 9.4% from income tax, and 6.4% from commodity 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
2005	625.8	168.4	68.2	82.4	237.5	135.4
2006	646.2	159.2	90.0	79.6	236.9	131.2
2007	730.2	149.0	128.9	81.9	246.1	133.7
2008	835.0	126.7	90.6	80.4	244.0	116.1
2009	641.0	127.9	106.0	68.8	223.5	112.4
2010	590.4	150.8	104.6	89.5	268.2	136.4
2011	710.2	164.9	94.0	96.3	283.9	142.0
2012	760.8	160.9	71.9	94.9	281.8	143.8
2013	743.3	162.5	71.4	97.0	303.0	174.1
2014	813.5	172.9	88.7	107.1	335.1	173.2

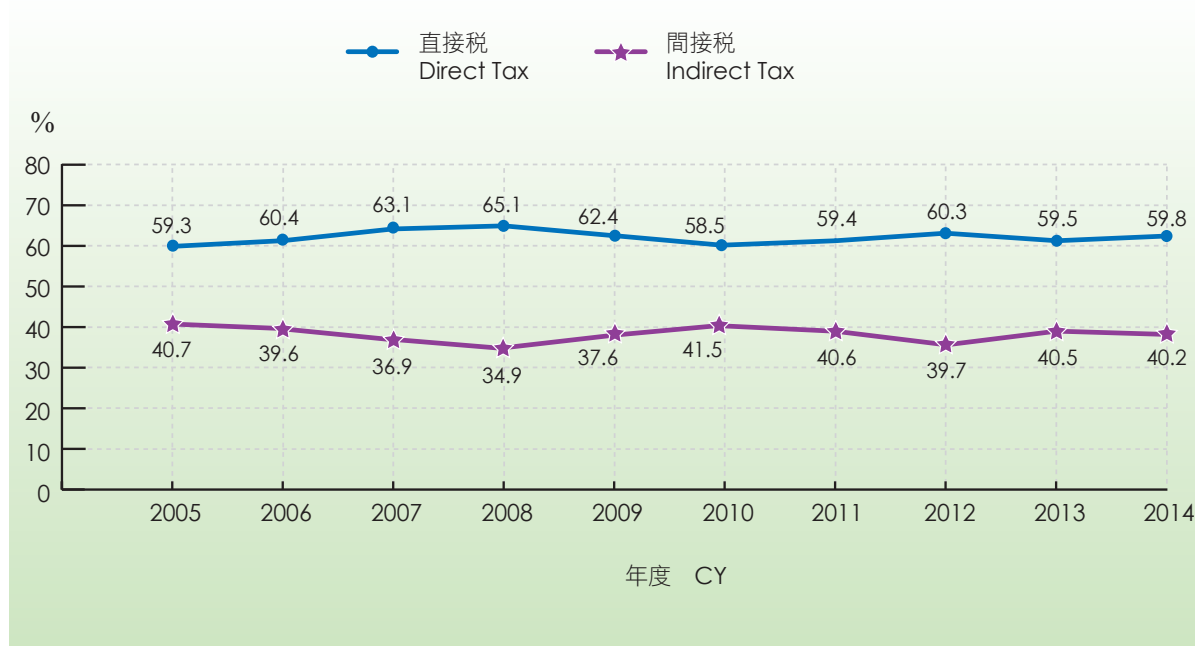


近10年來，由於政府致力改進稅制結構，加強所得稅稽徵，各年直接稅占賦稅收入之比重呈上升趨勢，103年為59.8%。

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 revenue has risen, and in CY 2014, revenue from direct taxes rose to 59.8%.

單位 Unit : %

年度 CY	直接稅 Direct Tax	間接稅 Indirect Tax
2005	59.3	40.7
2006	60.4	39.6
2007	63.1	36.9
2008	65.1	34.9
2009	62.4	37.6
2010	58.5	41.5
2011	59.4	40.6
2012	60.3	39.7
2013	59.5	40.5
2014	59.8	40.2



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 at All Levels

103年景氣回溫，稅收增加，賦稅收入占各級政府歲出淨額比率升為72.5%。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。

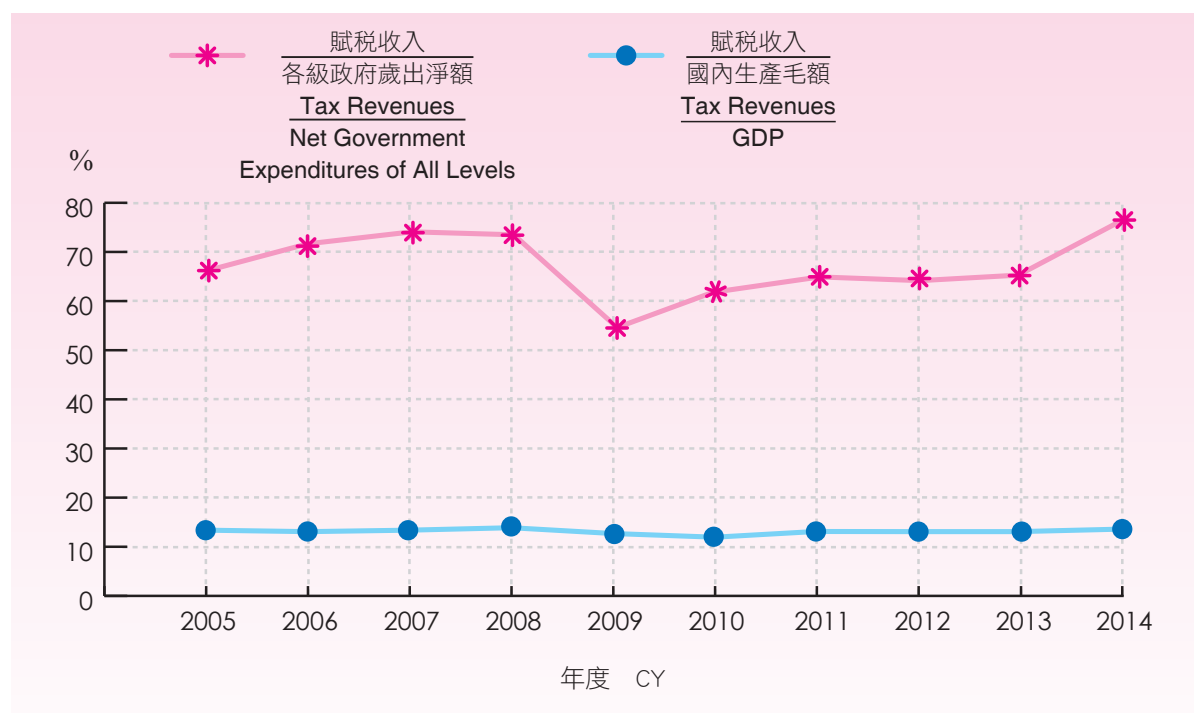
With the recovery of the economy in CY 2014, the total tax revenue increased and the percentage of tax revenues to net government expenditures at all levels increased to 72.5%. Our country has adopted policies to simplify administration and decrease the tax burden, and thus our tax burden is maintained at between 11% to 14%.

單位 Unit : %

年度 CY	賦稅收入*	賦稅收入
	各級政府歲出淨額	國內生產毛額
	Tax Revenues Net Government Expenditures at All Levels	Tax Revenues GDP
2005	66.8	13.0
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

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 of CY 2014 includes specifically selected goods and services tax.



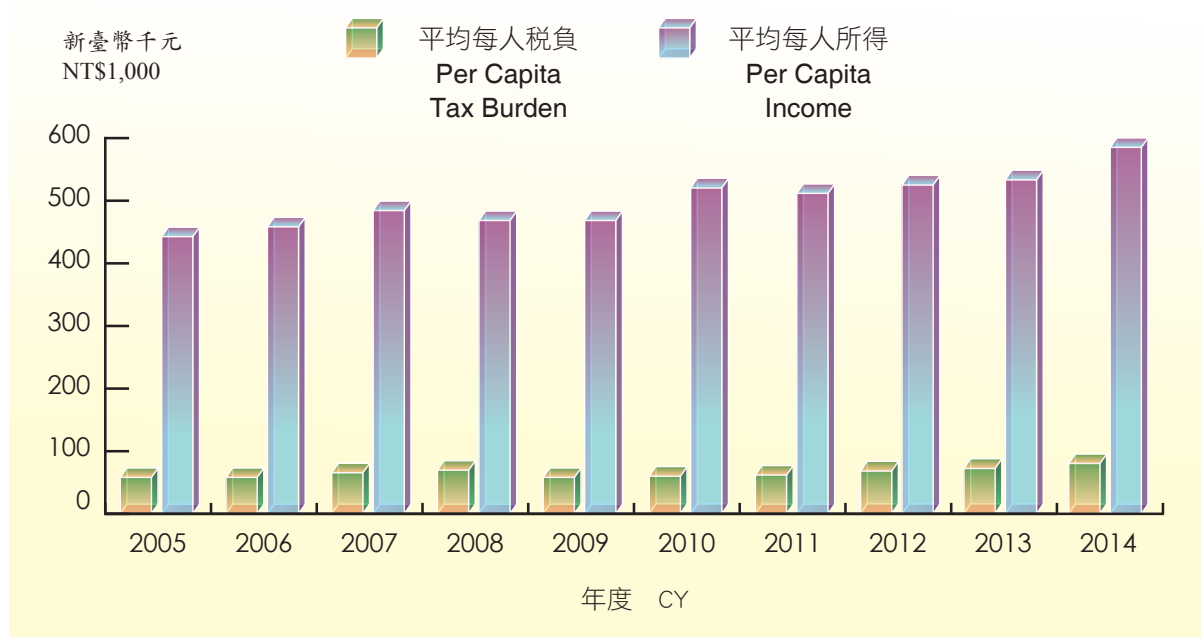
平均每人稅負及平均每人所得 Per Capita Tax Burden and Per Capita Income

94年至97年，我國平均每人所得逐年增加，平均每人稅負亦呈增加，惟98年受金融海嘯影響，企業獲利減少，平均每人所得及平均每人稅負均較97年減少，爾後隨景氣復甦，企業獲利回升，平均每人所得及稅負亦呈增加，103年稅負占所得比率為14.4%，較102年增加0.3個百分點。

During CY 2005 to 2008, the per capita income and tax burden increased gradually. However, due to the effects of the financial crisis in CY 2009, the profit margins of enterprises declined, as well as the per capita income and tax burden ratio, compared with CY 2008. Later on, with the recovery of the economy and the rise in the profit margins of enterprises, the per capita income and tax burden in CY 2014 also increased, with the tax burden ratio increasing by 0.3 percentage points to 14.4%, compared with CY 2013.

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
2005	68,978	469,907	14.7
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	556,699	14.1
2014	84,478	586,532	14.4



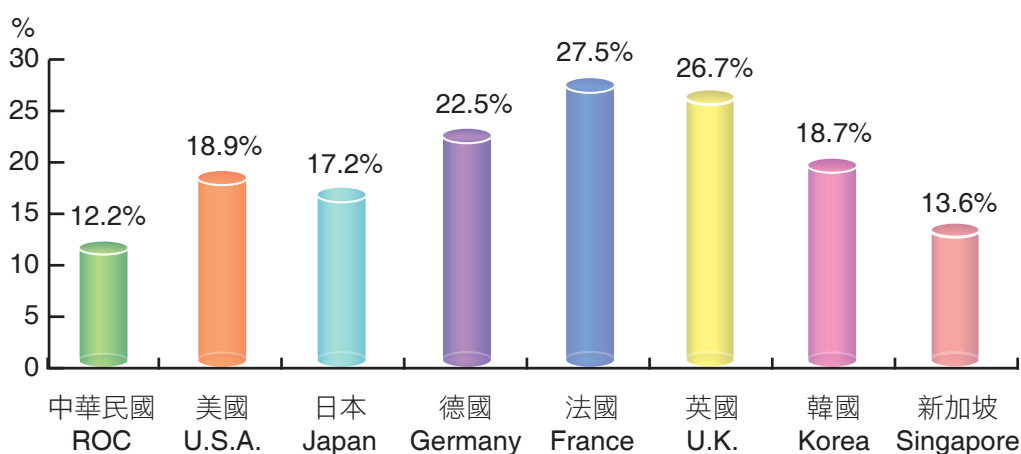
選樣國家租稅負擔比較

Tax Burdens of Selected Countries

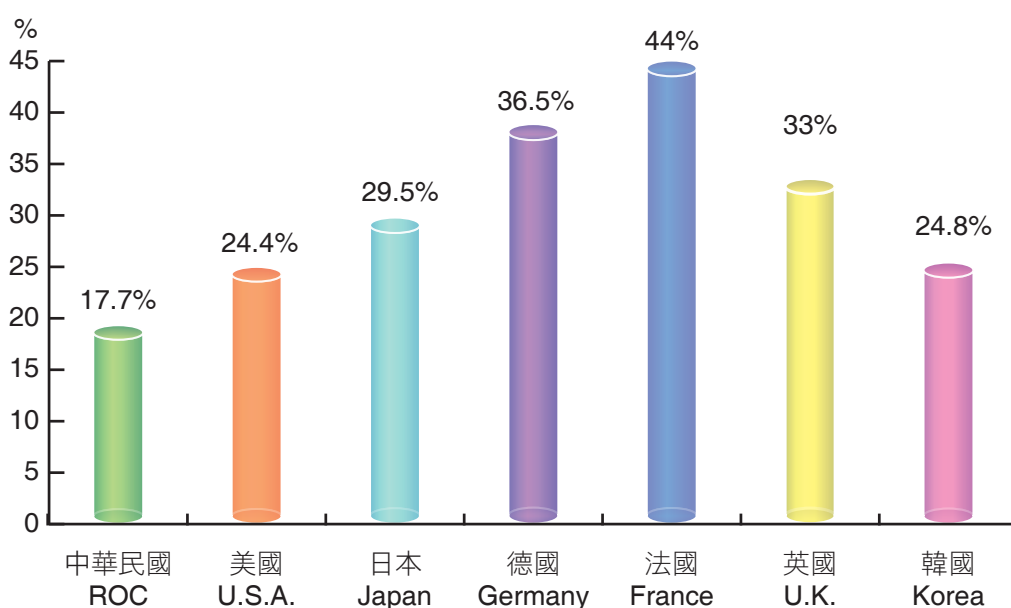
一國之租稅負擔通常依賦稅收入占國內生產毛額之比重衡量；以2012年為例，與選樣國家租稅負擔率相較，我國租稅負擔率屬偏低。

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2012, Taiwan had a relatively low tax burden compared with selected industrialized countries.

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



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



附註：含社會安全捐部分，我國為2010年資料。

Note: The ratio for ROC is for CY 2010 (including social security).

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

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

單位：新臺幣億元

Unit : NT\$ 100 million

年度 CY	稅捐減免金額 Taxes Reduced or Exempted	外銷品沖退稅金額 Taxes Rebated for Exports
2005	836	18
2006	1,197	17
2007	1,806	19
2008	1,514	22
2009	1,968	16
2010	1,926	21
2011	1,607	24
2012	1,123	23
2013	979	26
2014	862	30

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 CY 2012, the amounts of Taxes Reduced or Exempted are included with 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
2005	5.3	0.1	5.4
2006	7.5	0.1	7.6
2007	10.4	0.1	10.5
2008	8.6	0.1	8.7
2009	12.9	0.1	13.0
2010	11.9	0.1	12.0
2011	9.1	0.1	9.2
2012	6.2	0.1	6.3
2013	5.3	0.1	5.4
2014	4.4	0.2	4.6

1. 改進稅制，落實租稅公平合理

- (1) 103 年 1 月 8 日修正公布「**加值型及非加值型營業稅法**」第 12 條，明定有陪侍服務之茶室、咖啡廳、酒吧等行業營業稅稅率為 25%，以符特種飲食業提供高額消費之實際狀況，並落實立法意旨及性別平等宗旨。
- (2) 103 年 6 月 4 日修正公布「**所得稅法**」部分條文，以改善政府財政，確保租稅公平。
 - a. 自 104 年起，股利所得由完全扣抵制修正為部分扣抵制。
 - b. 綜合所得稅課稅級距由五級調整為六級，增加綜合所得淨額超過 1,000 萬元部分適用 45% 稅率規定。
 - c. 提高標準扣除額、薪資所得特別扣除額及身心障礙特別扣除額。
- (3) 為達成財政穩健及租稅公平之目標，103 年 6 月 4 日修正公布「**加值型及非加值型營業稅法**」第 11 條及第 36 條，自 103 年 7 月 1 日起，銀行業及保險業經營銀行、保險本業銷售額之稅率恢復至 5%。
- (4) 103 年 6 月 4 日修正公布「**房屋稅條例**」第 5 條，將非自住之住家用及私人醫院、診所或自由職業事務所房屋稅稅率提高，俾抑制囤房、增加地方政府稅收，並有助於維護租稅公平。
- (5) 103 年 6 月 4 日修正公布「**稅捐稽徵法**」第 30 條、第 33 條、第 43 條及第 48 條之 1，明定稅捐稽徵機關調查課稅資料，不得逾課稅目的之必要範圍、刪除違反課稅資料保密之刑事規定，以避免法令重複規定、落實司法院釋字第 642 號解釋意旨。
- (6) 103 年 6 月 18 日修正公布「**稅捐稽徵法**」第 48 條，增訂納稅義務人逃漏稅捐、違反環境保護、勞工、食品安全衛生相關法律且情節重大，應停止並追回其租稅優惠，以提高企業社會責任意識，確保重大公共法益。

- (7) 103 年 6 月 18 日修正公布「使用牌照稅法」第 7 條，並自 104 年 1 月 1 日施行，修正身心障礙者使用車輛免徵使用牌照稅之適用要件，供領有駕駛執照之身心障礙者使用，且為該身心障礙者所有之車輛，每人以 1 輛為限；因身心障礙情況，致無駕駛執照，以車輛為本人、配偶或同戶籍二親等所有且每一身障者以 1 輛為限。以有助於維護租稅公平，增裕地方稅收（該修正規定自 104 年 1 月 1 日施行）。
- (8) 103 年 1 月 13 日修正發布「土地稅法施行細則」部分條文，以符合性別平等精神及實務作業需求，並維護納稅義務人權益。
- (9) 103 年 2 月 14 日修正發布「營業稅特種稅額查定辦法」第 7 條及第 10 條條文，明定有陪侍服務之茶室、咖啡廳、酒吧等特種飲食業每月查定銷售額計算方法，俾利徵納雙方依循。
- (10) 為活絡股市，促進我國期貨市場發展，自 102 年 4 月 1 日起至 104 年 12 月 31 日止，股價類期貨契約之期貨交易稅徵收率由 10 萬分之 4 調降為 10 萬分之 2。
- (11) 103 年 4 月 2 日修正發布「營業登記規則」第 2 條、第 5 條及第 7 條條文，明定以自動販賣機銷售貨物或勞務營業人之營業登記相關規範，符合稽徵管理便利性，並降低營業人依從成本。
- (12) 103 年 4 月 9 日修正發布「營利事業所得稅查核準則」部分條文，以配合營利事業採用國際財務報導準則。
- (13) 103 年 5 月 2 日修正發布「加值型及非加值型營業稅法施行細則」部分條文，俾利徵納雙方依循。
- (14) 103 年 7 月 14 日訂定發布「銀行業保險業經營銀行保險本業收入範圍認定辦法」，俾利徵納雙方依循。
- (15) 修正「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. 103 年 4 月 16 日修正發布「稅務違章案件裁罰金額或倍數參考表」所得稅法(營利事業所得稅)第 110 條第 1 項及第 4 項、第 110 條之 2 第 1 項、所得稅法第 114 條、第 114 條之 2 第 1 項及第 2 項、貨物稅條例第 28 條、稅捐稽徵法第 45 條第 1 項前段及第 3 項規定部分。
 - b. 103 年 8 月 8 日修正發布「稅務違章案件裁罰金額或倍數參考表」使用牌照稅法第 28 條及第 31 條部分。
 - c. 103 年 11 月 3 日修正發布「稅務違章案件裁罰金額或倍數參考表」所得稅法第 114 條之 2 第 1 項、第 2 項及所得基本稅額條例第 15 條第 1 項規定部分。
- (16) 103 年 12 月 31 日訂定發布「限制欠稅人或欠稅營利事業負責人出境規範」，並自 104 年 1 月 1 日生效，保障人民遷徙自由之權利並兼顧稅捐保全之公共利益，有助於提升我國國際人權形象，並與國際人權保障接軌。

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之權益，規定納稅義務人要求填發時，憑單填發單位仍應填發。103 年未填發紙本憑單件數約 2,000 萬件，占總憑單件數之 29%。
- (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。個人納稅義務人只要符合特定條件，將收到稅捐稽徵機關寄發之試算稅額通知書及繳款書，如果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。103 年以稅額試算完成 102 年度綜合所得稅申報案件達 212 萬件，占全國總申報戶約 35.5%。

- (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）。103 年使用上開措施之納稅義務人約 379 萬戶。
- (4) 查緝逃漏是維護租稅公平與社會正義之重要手段，亦是財政部及各稅捐稽徵機關經常性之重要工作。為積極督促稅捐稽徵機關加強查緝逃漏稅，103 年度廣續訂定「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，103 年 1 至 12 月合計補徵稅額 451 億 6,419 萬餘元，估計罰鍰 59 億 7,165 萬餘元，總計 511 億 3,584 萬餘元。
- (5) 為鼓勵民眾維持購物消費索取統一發票之良好習慣，以控制稅源，增裕稅收，103 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 2 組或 4 組及 3 千組無實體電子發票專屬獎。各期統一發票中獎號碼開出後，藉由宣傳行銷，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 amendment to Article 12 of “The Value-Added and on-Value-Added Business Tax Act” was promulgated on January 8, 2014 to define the business tax rate for saloons, tea rooms, coffee shops, and bars offering companionship services at 25% in conformity with the actual business condition for enterprises engaging in special beverage and food services providing high-end consumption and to realize the aim of legislation and gender equality.
- (2) The amendments to the “Income Tax Act” were promulgated on June 4, 2014 to improve the finances of the government and ensure equitable taxation.
 - a. Effective from 2015, the full imputation tax credit system on dividends is modified to a partial imputation tax credit system.
 - b. The number of individual income tax brackets is revised from 5 to 6, raising the marginal tax rate to 45% on the portion of net income over NT\$10 million.
 - c. The amount of the standard deduction, special deduction of income from salaries/wages, and special deduction for physically or mentally disabled persons are raised.
- (3) In order to achieve the goals of fiscal sustainability and fairness in taxation, the amendments to Articles 11 and 36 of “The Value-Added and Non-Valued-Added Business Tax Act” were promulgated by the President on June 4, 2014. The business tax rate for banking and insurance industries engaging in their core business (i. e., business exclusive to these industries) was resumed at 5% from July 1, 2014.
- (4) The amendment to Article 5 of the House Tax Act was promulgated on June 4, 2014 to increase the house tax rates on premises used for residential purposes but not occupied by owner and for the operation of a private medical practice, professional office, or non-profit civic organization. This amendment can help to raise the tax revenue of local governments and achieve fairness in taxation.
- (5) The amendment of Articles 30, 33, 43, and 48-1 of the Tax Collection Act was promulgated on June 4, 2014 to stipulate that in any investigation for the collection of information required for taxation, investigator(s) shall not exceed the necessary scope for the collection of the information required for taxation to protect taxpayers’ personal information. The provision that a tax collection official who shall be referred to the court for trial if he violates the provisions set forth in Article 33 and that such violation itself constitutes an offence against the Criminal Code was deleted. This amendment is to carry out Interpretation No. 642 of the Judicial Yuan to protect taxpayers’ rights.
- (6) The amendment of Article 48 of the Tax Collection Act was promulgated on June 18, 2014 to stipulate that a taxpayer who commits serious acts of tax evasion, violation of related regulations of environmental protection, labor, and food safety and sanitation laws, the MOF shall revoke the tax incentive and recover the benefits to which

the taxpayer was originally entitled, thereby raising awareness of corporate social responsibility and ensuring major public interest.

- (7) The Amendment to Article 7 of the Vehicle License Tax Act was promulgated on June 18, 2014 to modify the conditions of the tax exemption for vehicles used by the physically or mentally disabled person who has obtained a driver's license, in that the vehicle for tax exemption is limited to one vehicle for each person owned by himself or herself. For a physically or mentally disabled person who cannot drive, the number of vehicles eligible for a tax exemption is limited to one vehicle for each disabled person, or the vehicle may be owned by his or her spouse or direct-line relatives to a second generation living in the same household. This amendment can help to raise the tax revenue of local governments and achieve fairness in taxation. (This provision was promulgated on June 18, 2014 by Presidential Decree and shall be in force on January 1, 2015)
- (8) The amendments of "The Enforcement Rules of the Land Tax Act" were promulgated on January 13, 2014 to conform to the principle of gender equality and meet the needs of practical operations as well as to protect taxpayers' rights.
- (9) The amendments to Articles 7 and 10 of "The Regulations for Assessing Business Tax of Certain Business Entities" were promulgated on February 14, 2014 to define the calculation of assessing monthly sales amounts for enterprises engaging in special beverage and food services like saloons, tea rooms, coffee shops, and bars offering companionship services to facilitate the compliance by both the taxpayers and the tax authorities.
- (10) In order to boost the stock market and stimulate the futures market, the applicable rate for the tax on stock-index futures transactions shall be reduced by 50% from 0.004% to 0.002% for the duration of the period from April 1, 2013 to December 31, 2015.
- (11) The amendments to Articles 2, 5, and 7 of "The Regulations Governing Business Registration" were promulgated on April 2, 2014 to define the related directions for business registration of business entities selling goods or services via automatic vending machines in conformity with the convenience for the management of collection by the tax authorities and to reduce the compliance cost of business entities.
- (12) The amendments to "Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax" were promulgated on April 9, 2014 to comply with the adoption of International Financial Reporting Standards (IFRSs).
- (13) The amendments of "The Enforcement Rules of the Value-Added and Non-Valued-Added Business Tax Act" were promulgated on May 2, 2014. The amendments are to facilitate their following by both the tax collector and the taxpayer.

- (14) “The Regulations Governing the Scope of Core Business Income of the Banking and Insurance Industries” was issued on July 14, 2014 to clarify the core business revenues from the banking and insurance business of the banking and insurance industries for both the tax collector and the taxpayer to follow.
- (15) The amendments to “The Reference Table for Fines and Multiples of Punishments” make penalties more reasonable so that the number of litigation cases may be reduced.
- a. The amendments to “The Reference Table for Fines and Multiples of Punishments” regarding Paragraphs 1 and 4, Article 110, and Paragraph 1; Article 110-2 of the Income Tax Act (profit-seeking enterprise income tax); Article 114, and Paragraphs 1 and 2, Article 114-2 of the Income Tax Act; Article 28 of the Commodity Tax Act; the first part of Paragraph 1 and Paragraph 3, Article 45 of the Tax Collection Act were promulgated on April 16, 2014.
 - b. The amendments to “The Reference Table for Fines and Multiples of Punishments” regarding Article 28 and 31 of the Vehicle License Tax Act were promulgated on August 8, 2014.
 - c. The amendments to “The Reference Table for Fines and Multiples of Punishments” in relation to Paragraph 1 and 2, Article 114-2 of the Income Tax Act and Paragraph 1, Article 15 of the Income Basic Tax Act were promulgated on November 3, 2014.
- (16) “The Guidelines Governing the Restriction of Exit from the Country by Persons or Responsible Persons of Business Enterprises Liable for Overdue Tax” were issued on December 31, 2014 and became effective on January 1, 2015 in order to protect the right of freedom of movement and the public interest in taxation safeguards, to enhance the image of our country concerning international human rights, and to be in line with the protection of international human rights.

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-statements-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-statements-issuance organizations shall still issue paper tax statements upon request by the taxpayer. The number of paperless tax statements was 20 million in 2014, with a ratio to total issuance of about 29%.

- (2) In order to improve the quality of tax service, the pre-calculation service for individual consolidated income tax was initiated in 2011. 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 their 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 2013 was 2.12 million in 2014, with a ratio to total taxpayers of about 35.5%.
- (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 2014 was 3.79 million.
- (4) The enhancement of the assessment of tax evasion is an important means to maintain tax equity and the justice of society; it is also an important constant task of the MOF and the tax collection authorities. The MOF urged the tax collection authorities to be active in enhancing the assessment of tax evasion, and selected certain representative items of indicative function thereby establishing “The Assessment Plan for the Enhancement of the Assessment of Tax Evasion and Maintenance of Tax Equity of the Year 2014” for implementation by all relevant tax authorities. It is estimated that an amount of tax valued at NT\$45,164 million was gained and penalty fines valued at NT\$5,971 million were imposed, amounting to a total of NT\$51,135 million for the period from January to December 2014.
- (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 is promulgated that from the January-February issuance 2014 and following issuances thereafter, one set of special prize and of grand prize, three sets of first prize to sixth prize, two or four sets of additional sixth prize, and three thousand sets of exclusive to electronic invoices 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 also 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

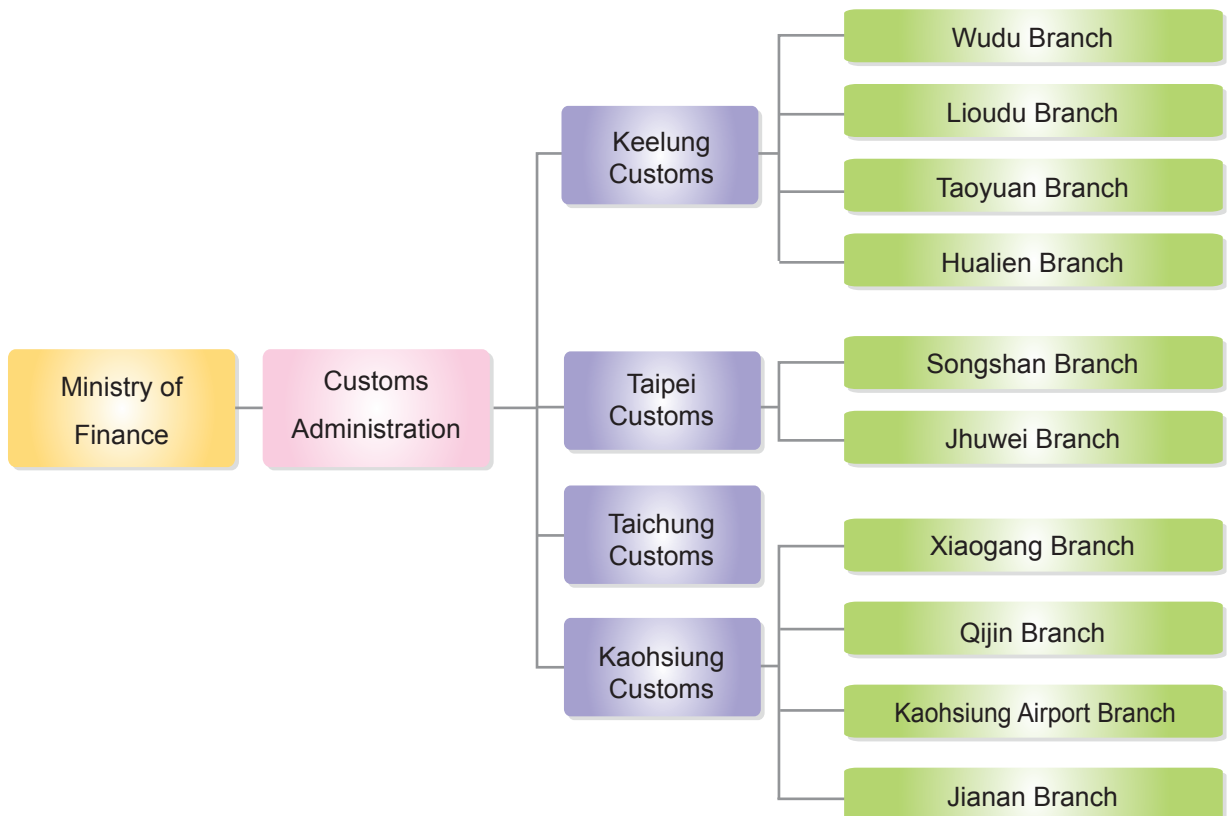
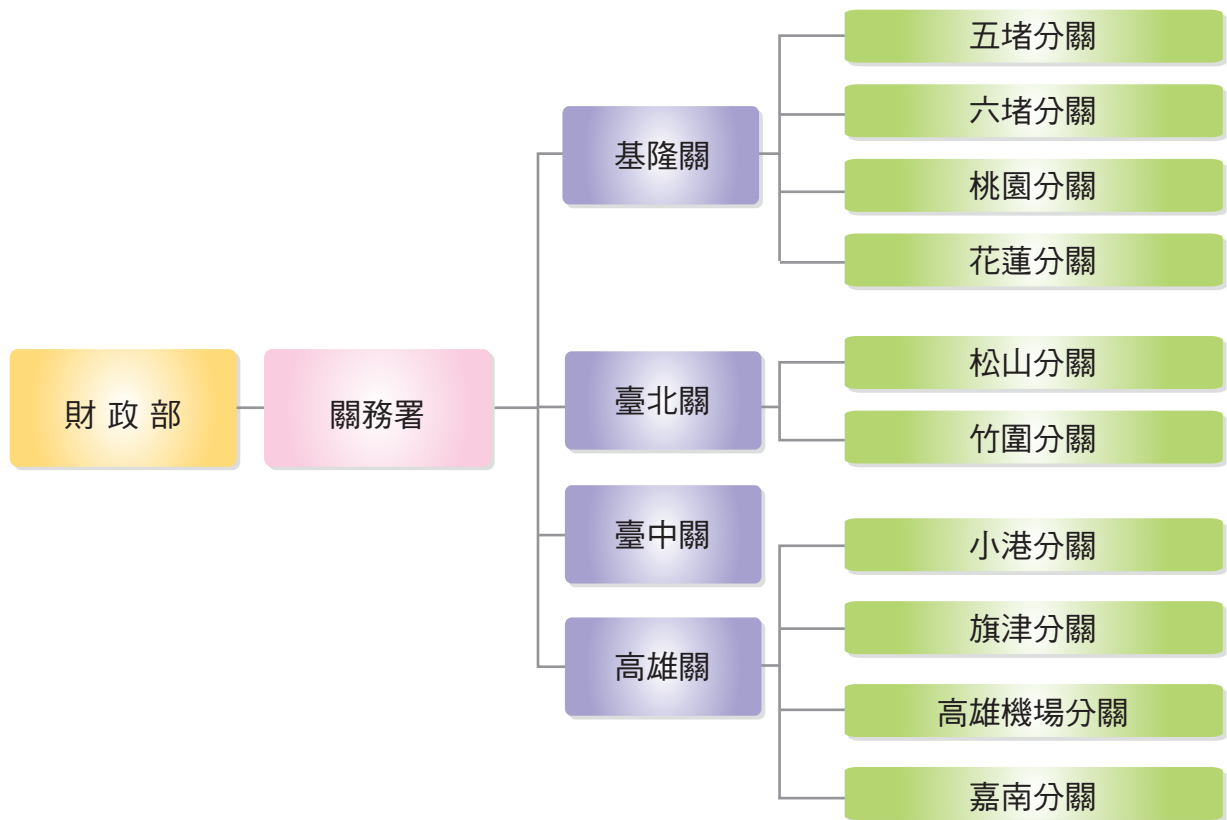
The Customs Administration, MOF (named Inspectorate General of Customs before February 3, 1991) was established in 1854. In 1911, the ROC was established, and this organization was maintained in place. When the Customs Organizational Statute was promulgated in February 1991, the organization assumed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

Functions

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



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

The statistics 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 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 % 2005=100)	出口 Exports (與基期比較 % 2005=100)	緝獲案件 Seized Cases (與基期比較 % 2005=100)	價值 Value 單位：千元 Unit : NT\$1,000 (與基期比較 % 2005=100)	案件 Cases (與基期比較 % 2005=100)	價值 Value 單位：千元 Unit : NT\$1,000 (與基期比較 % 2005=100)
2005	9,134	9,643	7,084	618,635	57,107	1,696,930
	100	100	100	100	100	100
2006	9,723	9,521	6,474	514,198	50,680	1,658,249
	106	99	91	83	89	98
2007	10,729	9,382	8,489	640,344	46,475	1,837,856
	117	97	120	104	81	108
2008	10,979	9,080	10,778	512,391	52,081	2,084,728
	120	94	152	83	91	123
2009	11,290	9,067	7,792	242,286	45,693	1,522,674
	124	94	110	39	80	90
2010	13,583	10,270	7,357	187,330	62,166	1,970,077
	149	107	104	30	109	116
2011	14,377	10,264	6,374	145,426	66,528	2,297,935
	157	106	90	24	116	135
2012	15,865	10,569	6,868	256,575	74,027	2,220,182
	174	110	97	41	130	131
2013	17,967	10,948	6,149	366,564	102,070	2,586,959
	197	114	87	59	179	152
2014	20,166	12,263	5,601	346,116	135,566	2,905,934
	221	127	79	56	237	171

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 between Taiwan and China via the "Mini-Three-Links" initiative, express consignments, and simplified express consignments are all included.

關稅收入與中央政府歲入之比較

Revenue of Customs Duty as a Percentage of Central Government Revenue

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 10 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
2005	82,373,668	1,464,506,162	5.62 %
2006	79,566,925	1,546,372,421	5.15 %
2007	81,859,070	1,635,461,617	5.01 %
2008	80,425,705	1,640,883,738	4.90 %
2009	68,827,432	1,553,710,373	4.43 %
2010	89,484,228	1,497,369,980	5.98 %
2011	96,322,743	1,671,309,223	5.76 %
2012	94,918,150	1,668,334,399	5.69%
2013	97,008,695	1,730,496,721	5.61%
2014	107,141,879	1,726,322,618	6.21%

附註：中央政府歲入資料，102年(含)以前為決算審定數；103年為決算數。

Note : For central government revenue prior to 2013, the figures are final audit accounts; commencing from 2014, the figures are final accounts.

1. 降低關稅稅率

為促進工業快速成長與調節國內物資供需，自 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。該措施對穩定國內物價、促進經濟發展及強化對外競爭力各方面均有相當成效。

Reduction in Tariff Rates

To accelerate industrial development and accommodate domestic supply and demand, the government has reduced or exempted tariffs on industrial raw materials and temporarily reduced tariffs on staple goods and daily necessities a number of times since 1971. The use of these measures has greatly contributed to 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
2005	—	—	7
2006	—	—	8,848
2007	—	—	8,846
2008	3	5	8,730
2009	—	—	2,520
2010	13	4	360
2011	—	—	—
2012	1	1	16
2013	—	—	8,928
2014	—	—	8,928

關稅稅率機動調整項數

Temporary Adjustment of Import Tariff Rates

年度 CY	次數 No. of Adjustments	項目 No. of Items
2005	1	11
2006	1	2
2007	1	7
2008	4	17
2009	7	40
2010	5	42
2011	5	16
2012	2	5
2013	—	—
2014	1	4

2. 減輕關稅稅負

近 10 年來由於關稅稅率逐年降低，平均名目稅率及平均實質稅率已分別由 94 年之 5.67% 及 1.41% 調整為 103 年之 6.35% 及 1.20%。

Mitigation of the Customs Duty Burden

Due to the enforcement of tariff reduction programs during the last 10 years, the average nominal rate and the average effective rate of tariffs were adjusted from 5.67% and 1.41% in 2005 to 6.35% and 1.20% in 2014, 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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
進口 Imports by Value	5,877,164	6,604,337	7,211,790	7,551,085	5,757,179	7,943,488	8,280,369	8,021,457	8,015,617	8,288,408
百分比 (%)	100	100	100	100	100	100	100	100	100	100
中國大陸 Mainland China	647,291 11.0	808,000 12.2	921,438 12.8	986,777 13.1	806,634 14.0	1,135,658 14.3	1,282,233 15.5	1,213,056 15.1	1,264,839 15.8	1,453,253 17.5
日本 Japan	1,480,735 25.2	1,507,898 22.8	1,511,187 21.0	1,462,657 19.4	1,196,195 20.8	1,642,261 20.7	1,535,887 18.5	1,411,017 17.6	1,282,021 16.0	1,261,367 15.2
美國 United States	680,473 11.6	738,598 11.2	872,001 12.1	826,574 10.9	599,299 10.4	802,015 10.1	757,812 9.2	700,092 8.7	748,161 9.3	829,948 10.0
南韓 Korea	426,627 7.3	488,994 7.4	498,630 6.9	413,784 5.5	346,932 6.0	507,567 6.4	525,249 6.3	447,092 5.6	468,302 5.8	447,353 5.4
沙烏地阿拉伯 Saudi Arabia	239,845 4.1	317,714 4.8	342,319 4.7	474,580 6.3	285,718 5.0	374,976 4.7	407,260 4.9	438,209 5.5	463,440 5.8	413,673 5.0
德國 Germany	198,736 3.4	199,894 3.0	232,565 3.2	234,996 3.1	187,271 3.3	261,159 3.3	277,229 3.3	230,014 2.9	245,192 3.1	283,965 3.4
馬來西亞 Malaysia	168,096 2.9	197,071 3.0	203,738 2.8	212,318 2.8	150,249 2.6	243,415 3.1	253,330 3.1	232,658 2.9	241,453 3.0	265,516 3.2
新加坡 Singapore	159,929 2.7	166,286 2.5	157,611 2.2	151,379 2.0	158,525 2.8	241,710 3.0	233,879 2.8	240,567 3.0	253,736 3.2	253,354 3.1
印尼 Indonesia	146,317 2.5	169,615 2.6	189,910 2.6	229,259 3.0	171,407 3.0	190,057 2.4	218,660 2.6	217,358 2.7	212,231 2.6	223,416 2.7
澳大利亞 Australia	151,996 2.6	174,326 2.6	201,443 2.8	260,736 3.5	197,293 3.4	282,276 3.6	320,826 3.9	275,652 3.4	234,615 2.9	221,470 2.7
科威特 Kuwait	138,372 2.4	162,841 2.5	188,613 2.6	253,208 3.4	150,517 2.6	193,610 2.4	226,842 2.7	255,370 3.2	249,407 3.1	201,742 2.4
阿拉伯聯合大公國 United Arab Emirates	54,532 0.9	101,418 1.5	114,353 1.6	144,357 1.9	81,745 1.4	111,421 1.4	126,034 1.5	137,410 1.7	136,281 1.7	165,682 2.0
卡達 Qatar	24,176 0.4	37,658 0.6	22,661 0.3	40,746 0.5	25,645 0.4	64,839 0.8	110,748 1.3	163,068 2.0	184,840 2.3	159,551 1.9
泰國 Thailand	93,030 1.6	108,088 1.6	118,897 1.6	102,339 1.4	88,640 1.5	121,033 1.5	129,027 1.6	109,623 1.4	111,424 1.4	130,251 1.6
其他國家 Other Countries	1,267,009 21.4	1,425,936 21.7	1,636,424 22.8	1,757,375 23.2	1,311,109 22.8	1,771,491 22.3	1,875,353 22.8	1,950,271 24.3	1,919,675 24.0	1,977,867 23.9

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 2014 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 the countries is based on the value of imports of 2014.

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	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
出口 Exports by Value	6,374,494	7,279,319	8,087,934	8,010,376	6,708,884	8,656,831	9,041,591	8,899,963	9,042,805	9,489,871
百分比 (%)	100	100	100	100	100	100	100	100	100	100
中國大陸 Mainland China	1,402,952 22.0	1,683,581 23.1	2,045,937 25.3	2,090,508 26.1	1,785,808 26.6	2,425,799 28.0	2,461,993 27.2	2,384,895 26.8	2,421,282 26.8	2,484,294 26.2
香港 Hong Kong	1,093,782 17.2	1,214,936 16.7	1,245,768 15.4	1,023,984 12.8	970,188 14.5	1,192,131 13.8	1,175,691 13.0	1,120,789 12.6	1,167,442 12.9	1,287,051 13.6
美國 United States	934,500 14.7	1,051,415 14.4	1,051,861 13.0	967,282 12.1	776,702 11.6	991,920 11.5	1,066,117 11.8	974,725 11.0	964,336 10.7	1,055,029 11.1
新加坡 Singapore	258,932 4.1	301,331 4.1	344,192 4.3	366,268 4.6	283,259 4.2	381,610 4.4	495,840 5.5	593,572 6.7	577,929 6.4	621,223 6.5
日本 Japan	485,222 7.6	529,645 7.3	522,463 6.5	551,617 6.9	477,828 7.1	567,973 6.6	534,734 5.9	561,164 6.3	569,086 6.3	601,982 6.3
南韓 Korea	188,850 3.0	232,407 3.2	255,481 3.2	272,568 3.4	240,554 3.6	336,728 3.9	363,046 4.0	349,951 3.9	357,605 4.0	383,788 4.0
越南 Vietnam	131,650 2.1	158,143 2.2	224,831 2.8	248,797 3.1	197,486 2.9	237,451 2.7	264,624 2.9	249,192 2.8	264,314 2.9	301,918 3.2
菲律賓 Philippines	138,897 2.2	145,704 2.0	161,375 2.0	149,931 1.9	145,886 2.2	188,604 2.2	204,653 2.3	262,166 2.9	289,256 3.2	288,138 3.0
馬來西亞 Malaysia	137,382 2.2	160,597 2.2	176,748 2.2	172,611 2.2	133,524 2.0	187,491 2.2	202,159 2.2	193,798 2.2	242,303 2.7	260,470 2.7
德國 Germany	143,419 2.2	162,613 2.2	169,661 2.1	180,031 2.2	154,680 2.3	205,167 2.4	201,351 2.2	166,882 1.9	166,527 1.8	185,790 2.0
泰國 Thailand	122,678 1.9	148,680 2.0	170,551 2.1	153,823 1.9	126,004 1.9	166,764 1.9	179,880 2.0	194,090 2.2	187,632 2.1	184,322 1.9
荷蘭 Netherlands	141,173 2.2	143,523 2.0	144,614 1.8	143,906 1.8	139,246 2.1	165,552 1.9	134,429 1.5	130,352 1.5	131,539 1.5	149,035 1.6
英國 United Kingdom	104,714 1.6	114,053 1.6	118,632 1.5	113,696 1.4	98,080 1.5	114,000 1.3	135,667 1.5	149,512 1.7	127,867 1.4	126,937 1.3
印尼 Indonesia	75,747 1.2	81,278 1.1	95,400 1.2	111,836 1.4	106,064 1.6	142,095 1.6	141,981 1.6	153,335 1.7	152,367 1.7	116,030 1.2
其他國家 Other Countries	1,014,596 15.8	1,151,413 15.9	1,360,420 16.6	1,463,518 18.2	1,073,575 15.9	1,353,546 15.6	1,479,426 16.4	1,415,540 15.8	1,423,320 15.6	1,443,864 15.4

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 2014 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 the countries is based on the value of imports of 2014.

1. 加速法規合理化

- (1) 103年2月7日訂定發布「郵包物品進出口通關辦法」及廢止「郵包物品進口免稅辦法」，明定郵包物品之通關場所、應辦理報關之金額、條件、申領、驗放、通關程序及相關應遵守事項。
- (2) 103年2月18日修正發布「保稅倉庫設立及管理辦法」及「物流中心貨物通關辦法」部分條文，增列不得進儲保稅倉庫及物流中心之物品品項。
- (3) 103年4月23日修正發布「進出口貨物查驗準則」第23條，明定較具危險性或特殊性之貨物，如為原製造廠原封者，得免開啟查驗，避免貨物因開箱發生危害或受損變質，並強化危險物品之查驗安全。
- (4) 103年6月6日修正發布「海關管理進出口貨棧辦法」、「海關管理貨櫃集散站辦法」及「運輸工具進出口通關管理辦法」部分條文，配合海運快遞專區建置及貨物特性，明定艙單傳輸時間及貨物短、溢卸之處理方式等。
- (5) 103年8月7日修正發布「進口舊汽車核估作業要點」，明確規範進口舊汽車適用關稅法第35條規定核估完稅價格之順序，提供關員可資遵循之標準，進而減少爭議與訟源，自同年10月1日生效。
- (6) 103年8月13日公告，自同年7月25日起，新增南蘇丹(South Sudan)為適用我國海關進口稅則第2欄優惠稅率之低度開發國家，及薩摩亞群島(Samoa)自低度開發國家清單除名。
- (7) 103年8月20日修正公布「關稅法」部分條文，增訂承攬業者辦理多國貨櫃(物)集併作業之法據，及比照加工出口區及科學工業園區事業，增訂保稅工廠進口機器設備得免徵關稅。
- (8) 103年10月24日公告，機動調降不帶瘦肉之豬脂肪、熟豬油、其他豬脂及禽脂等4項貨品之關稅稅率，實施期間自103年10月15日至104年4月14日。
- (9) 103年12月11日修正發布「進口貨物先放後稅實施辦法」第5條、

第 9 條，放寬報關業者之負責人亦得作為擔保主體，兼顧稅捐保全及納稅義務人與報關業者營運上之需求。

- (10) 103 年 12 月 23 日修正發布「海關緝私案件減免處罰標準」部分條文，增訂 1 年內違章 3 次以上之累犯排除免罰之適用，防杜不法業者濫用權利，並放寬出口虛報案件免罰標準。
- (11) 103 年 12 月 30 日修正發布「入境旅客攜帶行李物品報驗稅放辦法」第 7 條、第 18 條，配合中央銀行公告，提高旅客攜帶新臺幣出入國境之限額各為每次 10 萬元，自 104 年 1 月 1 日生效。
- (12) 103 年 12 月 31 日訂定發布「關務機關辦理限制出國案件規範」，明定關務機關報財政部函請入出國管理機關辦理限制出國案件之作業規範。
- (13) 103 年 12 月 31 日修正發布「快遞貨物通關辦法」部分條文，並修正名稱為「空運快遞貨物通關辦法」，以與海運快遞有所區別，並利海關事後查核與內地稅勾稽。

2. 修正海關進口稅則

配合我國與新加坡簽訂「新加坡與臺灣、澎湖、金門及馬祖個別關稅領域經濟夥伴協定」(ASTEP) 並履行我方關稅減讓承諾，擬具「海關進口稅則」部分稅則修正草案，經立法院於 103 年 1 月 3 日三讀通過，總統於同年 1 月 22 日公布，自 103 年 4 月 19 日生效施行。

3. 完成海運快遞專區前期建置作業

因應兩岸多元之貿易需求，提供更便捷、低成本之運輸及通關管道，102 年積極展開海運快遞專區之規劃，103 年 6 月完成相關法規修訂、電腦系統建置及人力調配等工作，俟業者完成相關軟硬體設備之安裝測試及通過海關審查後，即可上線營運。

4. 推動多國貨櫃（物）集併作業 (MCC)

為提升港口營運量及降低業者作業成本，103 年 8 月 20 日修正關稅法，增訂承攬業者得直接向海關傳輸貨物艙單之法據，鼓勵承攬業者於他國

港口辦理之 MCC 回流至本國，並招攬東南亞地區貨櫃來我國拆櫃，將貨物依目的地整併重新裝櫃出口，拓展我國港埠營運效能。

5. 推行稅費繳納作業電子化

為落實政府節能減碳政策，逐步推動稅單（稅費、規費及押金等）條碼化、電子化及單張化，減少人力成本，加速通關效能。

6. 提供即時通關資訊 APP

103 年 10 月推出關港貿單一窗口主動通知 APP 服務，業者只要一次註冊並安裝，可透過行動裝置即時掌握通關狀態，如進出口貨物放行通知、應補辦事項通知等，並可登入系統進行查詢及檢視，提升服務品質。

7. 實施反傾銷措施

為維護公平貿易，並確保國內產業之合理營運環境，103 年度實施反傾銷措施成果如下：

- (1) 103 年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、卜特蘭水泥及其熟料及對自中國與韓國產製進口之不銹鋼冷軋鋼品等產品課徵反傾銷稅，全年課徵反傾銷稅 1 億 9,362 萬元。
- (2) 103 年 3 月 5 日公告對自中國大陸及韓國產製進口之不銹鋼冷軋鋼品課徵反傾銷稅。

8. 落實智慧財產權邊境保護

為強化專利權邊境保護措施，103 年 3 月 24 日訂定發布「海關查扣侵害專利權物實施辦法」，明定申請查扣、廢止查扣、檢視查扣物相關作業程序等。並自 10 月 1 日起提供業者透過網路向海關提出商標權及著作權邊境管制之檢舉及提示保護，簡化業者申辦作業及落實程序透明。

9. 強化緝毒犬隊訓練及培育

103 年 9 月 11 日與美國完成簽署「冷凍犬隻精液移轉協定」，將引進美方優秀緝毒犬種源，提升培訓中心之犬隻繁殖品質，並擴展緝毒犬國際

合作與專業層級之經驗交流；另於 103 年底完成第一批緝菸犬訓練，有效善用犬隻之特性與能力協助海關邊境查緝。

10. 健全快遞通關環境

完善相關法規，加強關稅與內地稅勾稽，從資訊流、金流、物流三管齊下查察，並建置「出口雲端快遞貨物通關通知機制」，即時掌握貨物進出倉資訊；另 103 年 8 月 1 日及 8 月 11 日起分別實施快遞貨物點貨進倉作業及快遞業者分級制度，有效保全稅捐及遏止不法。

11. 加強國際關務合作

- (1) 103 年 5 月 5 日至 9 日與美國國土安全部海關暨邊境保護署 (CBP) 及美國在臺協會 (AIT) 共同於高雄關舉辦「海運貨物查緝研討會」。
- (2) 103 年 5 月 26 日至 30 日舉辦 2014 國際關務研討會，邀請與我國關係良好國家之海關人員參加，就海關實務做經驗交流，拓展國際關務合作。
- (3) 103 年 6 月 26 日至 27 日與美國能源部共同舉辦「2014 臺美戰略性高科技貨品辨識研討會」。
- (4) 103 年 10 月 14 日與歐盟代表舉行雙方第 3 次視訊會議，就供應鏈安全、風險管理、智慧財產權及關務反詐欺等議題之法規與實務面充分交換意見。
- (5) 103 年 12 月 3 日至 4 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) 及加拿大邊境保護署 (CBSA) 專家來臺授課，就各項查緝議題進行跨國交流。
- (6) 103 年 12 月 9 日舉辦臺越雙邊關務會議，就貿易便捷化、優質企業、智慧財產權、雙方協查合作等議題進行意見交流，深化未來雙邊關務之合作。

1. Rationalization of Laws and Regulations

- (1) “Regulations Governing the Duty-free Importation of Postal Goods” was abolished and “Regulations Governing the Import/Export Clearance of Postal Goods” was promulgated on February 7, 2014. The premise for Customs clearance, criteria for declarations, goods pickup, examination, release, and other relevant procedures for Customs clearances of postal parcels are clearly stipulated in the promulgated Regulations.
- (2) “The Regulations Governing the Establishment and Management of Bonded Warehouses” and “The Regulations Governing Customs Clearance for Goods in Logistics Centers” were both amended on February 18, 2014, to include articles banned from storage in bonded warehouses or logistics centers in the said Regulations.
- (3) Article 23 of the Regulations Governing the Examination of Imported or Exported Goods was amended on April 23, 2014, to exempt hazardous goods or goods with special nature from physical examination by the Customs if certified as being packed by their manufacturers in case potential damage or deterioration would occur during unpacking.
- (4) “Regulations Governing the Customs Management of Import and Export Warehouses,” “Regulations Governing the Customs Management of Containers Terminals,” and “Regulations Governing the Management of Import/Export Clearance for Transportation Means” were amended on June 6, 2014 to stipulate the deadline for manifest submission and the dealing with over-charge or short-charge so as to be aligned with the establishment of the Maritime Express Consignments Zones.
- (5) “Operational Directions for Valuation on Imported Used Cars” was amended on August 7, 2014 to stipulate the sequential order to determine Customs values on imported used vehicles based on Article 35 of the Customs Act so that the possibilities of potential controversies or law-suits can be reduced.
- (6) South Sudan has been officially listed as one of the Least Developed Countries (LDCs) on the second column of Customs Import Tariff Schedule since July 25, 2014 and goods imported from this country shall enjoy preferential tariff rates, while Samoa was removed from the list of LDCs at the same time.
- (7) “Customs Act” was amended on August 20, 2014 to authorize freight forwarders to provide Multi-country Container Consolidation (MCC) services. Self-use machinery and equipment imported by a bonded factory, as those imported by export processing zones or science parks, are also exempted from Customs duties based on the amended Act.
- (8) Aiming at balancing domestic supply, the tariff rates of pig fat, lard, and other pig fat and poultry fat were announced on October 24, 2014 to be lowered temporarily from October 15, 2014 to April 14, 2015.
- (9) “Regulations Governing the Implementation of Post-Release Duty Payment Procedures for Imported Goods” was amended on December 11, 2014. In addition to

Customs brokers, the responsible persons of firms are also allowed to provide indirect guarantee for the Post-Release Duty Payment, which is expected to ensure treasury income and satisfy the needs of businesses.

- (10) “Standards of Minor Breaches for the Application of Customs Anti-Smuggling Act” was amended on December 23, 2014 to loosen the criteria for exempted false declarations, such that a recidivist violating the regulations more than three times within a year will no longer receive exemptions in case these rights are abused.
- (11) “Regulations Governing the Declaration, Inspection, Duty and Release of Personal Luggage or Goods of Inward Passengers” was amended on December 30, 2014, so as to align with the new policy adopted by the Central Bank of China, which loosens the upper limit whereby passengers are allowed to carry cash in NT Dollars in and out of Taiwan up to NT\$100,000. The amended Regulations take effect on January 1, 2015.
- (12) “Directions Governing Customs in Dealing with Cases Where Citizens Are Prohibited from Entering or Leaving the Country” was promulgated on December 31, 2014 to set forth standardized procedures and regulations.
- (13) “Regulations Governing Customs Clearance Procedures for Express Consignments” was amended on December 31, 2014 and renamed “Regulations Governing Customs Clearance Procedures for Air Express Consignments” to be distinguished from regulations governing clearance procedures for sea express consignments. With the amended regulations, Customs has more leverage to conduct post audits and examine data of inland duties.

2.Revision of the Customs Import Tariff Schedule

To align with the implementation of the Agreement between Singapore and the Separate Customs Territory of Taiwan, Penghu, Kinmen, and Matsu on Economic Partnership (ASTEP), an amendment to Customs Import Tariff Schedule has been passed in the Legislative Yuan and came into force on April 19, 2014 whereby tariff rates on products listed in the Agreement will enjoy preferential tariff rates.

3.Pre-establishment of Maritime Express Handling Units

To meet the various needs of cross-strait trade, the Customs Administration has been proactively creating an exclusive channel for maritime express consignments clearance where facilitation and low cost can be acquired for businesses. The Customs Administration embarked on planning the Maritime Express Handling Unit in 2013 and completed the legalized procedures, computer system setup and workforce arrangements in June 2014. Once the necessary equipment, hardware, and software installed by relevant firms are all tested and approved by Customs, the Maritime Express Handling Units will be open for operations.

4.Promotion of Multi-country Cargo Consolidation

In order to enhance the trading volume at seaports and lower costs for businesses, the

Customs Act was amended on August 20, 2014, allowing sea freight forwarders to submit cargo manifests directly to Customs. The amendments are also made to encourage forwarders to bring multi-country cargo consolidation work back to Taiwan's ports. Different cargos can be reconsolidated at seaports in accordance with final destinations, which will improve the efficiency of seaport operations.

5.Promotion of the electronic and paperless payment system

In order to save energy and reduce carbon emissions, the receipts of payment issued by Customs, including the receipts of duty payment, service charge payment, and deposit, will be gradually switched into the new electronic versions incorporating standardized bar codes.

6.APP for Real-time Clearance Information

An APP to offer real-time clearance information on CPT Single Window system was designed and set in place in October 2014. By installing the APP and registration, businesses can log in the APP and receive real time information including the movements of cargos, the release of goods, or notifications from Customs for complementary documents. More instant services for businesses can be provided through the device of this APP.

7.Implementation of anti-dumping measures

To ensure a fair trade environment for domestic industries, the following anti-dumping measures were implemented in 2014:

- (1) A total amount of NT\$193,620,000 of anti-dumping duties was collected in 2014 on products imported from China, including towel products, footwear, benzoyl peroxide (BPO) products, sodium formaldehyde sulfoxylate (SFS), 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 MOF issued a public notice on March 5, 2014 of imposition of anti-dumping duty on SUS 300 series Cold-Rolled Flat Products of Stainless Steel imported from China and Korea.

8.Consolidation of Customs border protection for intellectual property rights

In order to strengthen Customs border protection for patent rights, "Regulations Governing Detention of Suspected Patent-Infringing Goods by Customs" was promulgated on March 24, 2014 to standardize the procedures for Customs to inspect and confiscate goods which might infringe patents. With the implementation of new regulations, a patentee has been allowed to make an online application with Customs to detain imported articles that are suspected of infringing the patent right(s) since October 1, 2014, which protects the patent rights in a simplified and transparent way.

9. Strengthening the breeding and training of detector dogs

An agreement regarding the transfer of frozen canine semen was signed with the USA on September 11, 2014 to breed detector dogs with better quality and to expand the fields of cooperation with the US Customs in detector dog training. At the end of 2014, a group of detector dogs completed a specialized training program for sniffing cigarettes, which further broadens the inspection work detector dog teams cover for border control.

10. Creating a Healthy Environment for Express Consignment Clearance

To expedite the clearance time for express consignments, the related laws and regulations have been promulgated or amended to create a better environment for Customs processing. A cloud notification mechanism was also established for Customs to receive real-time information on the movement of express goods entering or leaving warehouses.

11. Strengthening of International Customs Cooperation

- (1) A seminar on sea cargo inspection attended by Customs officials from field Customs was co-hosted by U.S. Customs and Border Protection (CBP) and the American Institute in Taiwan (AIT) at Kaohsiung Customs from May 5-9, 2014.
- (2) The Customs Administration held the 2014 International Customs Workshop from May 26-30, 2014. Customs experts from our major trading partners and from countries that we have signed Customs Cooperation Agreements, Arrangements, or MOUs with were invited to participate in the event. Participants exchanged their experiences in Customs in the workshop and effectively strengthened the channels for communication between Taiwan and other countries.
- (3) A seminar on the distinguishing of Strategic Hi-Tech Commodities was held cooperatively with the US Department of Energy on June 26-27, 2014.
- (4) The Customs Administration held the 3rd Customs Cooperation Video Conference with the EU on October 14, 2014. Both sides exchanged views on issues of mutual concern. The cooperation between Taiwan and the EU was further strengthened in order to enhance trade facilitation and supply chain security.
- (5) A seminar on anti-smuggling information exchange was held by Customs Administration on December 3-4, 2014 and experts from the US Immigration and Customs Enforcement, Customs and Border Protection, Drug Enforcement Administration, HMRC UK, and CBSA Canada were all invited to lecture and share experiences about border inspection.
- (6) A bilateral Customs conference between Taiwan and Vietnam was held on December 9, 2014 and Customs officials from both sides took this opportunity to exchange views on topics including trade facilitation, authorized economic operators, and intellectual property.

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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。

嗣因監察院決議認為國有財產由中央設置專責機構管理為宜，而政府亦為求建立永久性之國有財產管理制度，以促成現代化財政體系，乃於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14個辦事處，承辦轄區範圍內有關國有財產事務。另為應苗栗地區業務需要及本於為民服務之旨，經行政院核定，財政部修正發布「財政部國有財產署中區分署辦事細則」及「財政部國有財產署中區分署編制表」，於104年1月8日成立苗栗辦事處。

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 amount as well as the complicated nature of the contents, especially the real-estate properties scattered throughout every corner of the province, its tasks of reception, cleaning, management, and handling were a heavy workload. Although organizations such

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

Subsequently, owing to the resolution of the Control Yuan which suggested that national property should be properly managed by a dedicated agency set up by the central government, as well as to the government’s intention to establish a permanent and comprehensive system for the management of state-owned assets in order to facilitate a modern financial system, the National Property Administration was then set up, under the jurisdiction of the MOF, to manage the affairs of state-owned properties, and the National Property Administration was established on December 12, 1960.

On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organic Act of the National Property Agency was enacted and promulgated and became effective on January 1, 2013. In addition, in line with the reorganization of the Directorate-General of Personnel Administration, Executive Yuan, the Agency included the dormitory management business and the accompanying shift in personnel of the former Civil Service Housing and Welfare Committee. 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 Organizational 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 Departments and six Offices through the respective sections. Further, as pursuant to the provisions set forth under the Sectional Organizational Rules and Operational Rules for the Regional Branches and other Branches of the National Property Administration, under the National Property Administration are three regional branches, i.e., the Northern Region Branch, Central Region Branch, and Southern Region Branch, along with fourteen Offices to carry out all national property-related business affairs within these respective regions. Besides, in response to the substantial need of Miaoli area in line with the objectives to serve the general public, the “Operational Rules of the Central Region Branch of the National Property Administration, Ministry of Finance” and the “Authorized Organizational Charts of the Central Region Branch of the National Property Administration, Ministry of Finance” have been duly amended and promulgated by the MOF after approval by the Executive Yuan. Accordingly, the Miaoli Office was officially established on January 8, 2015.

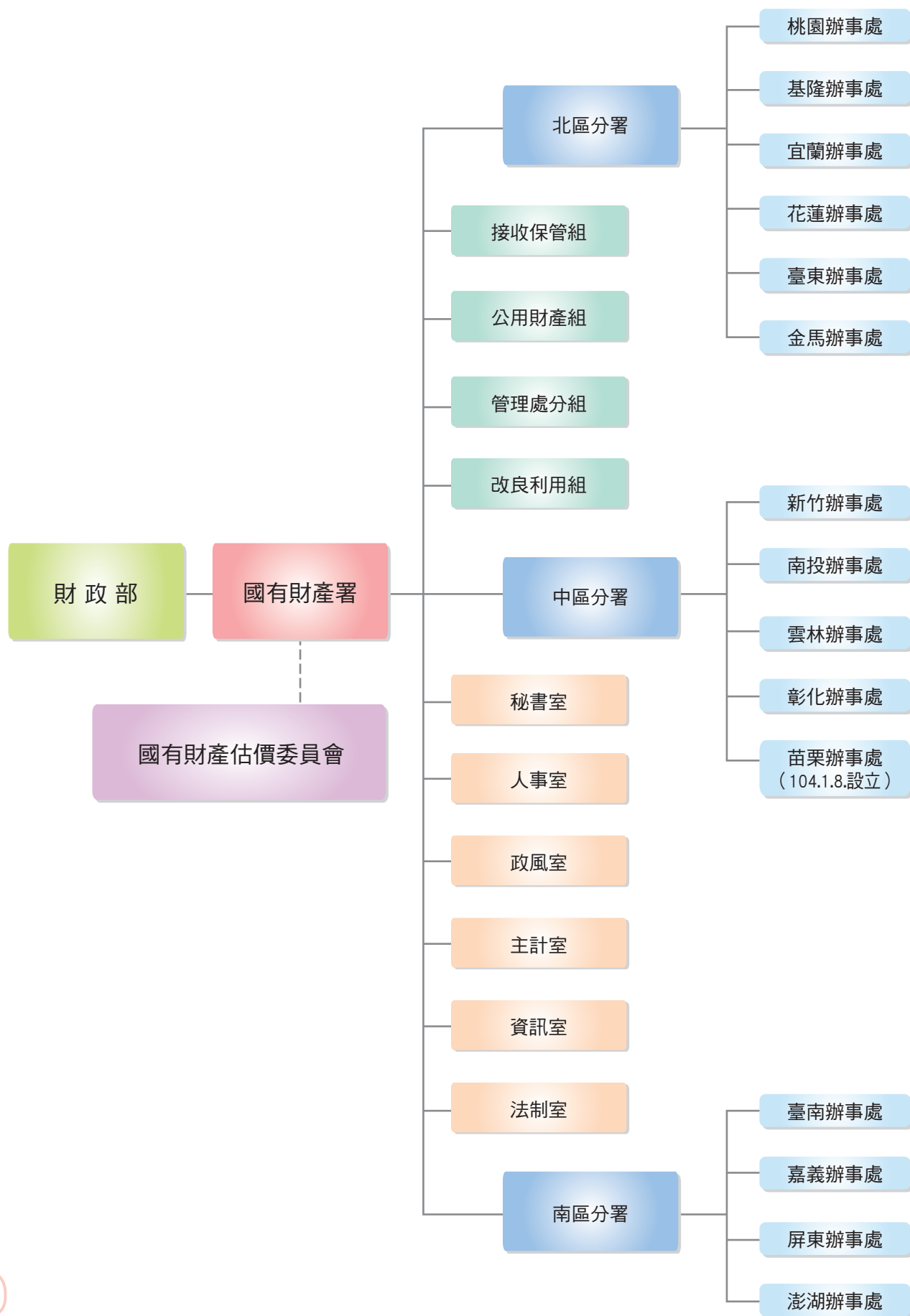
主要工作

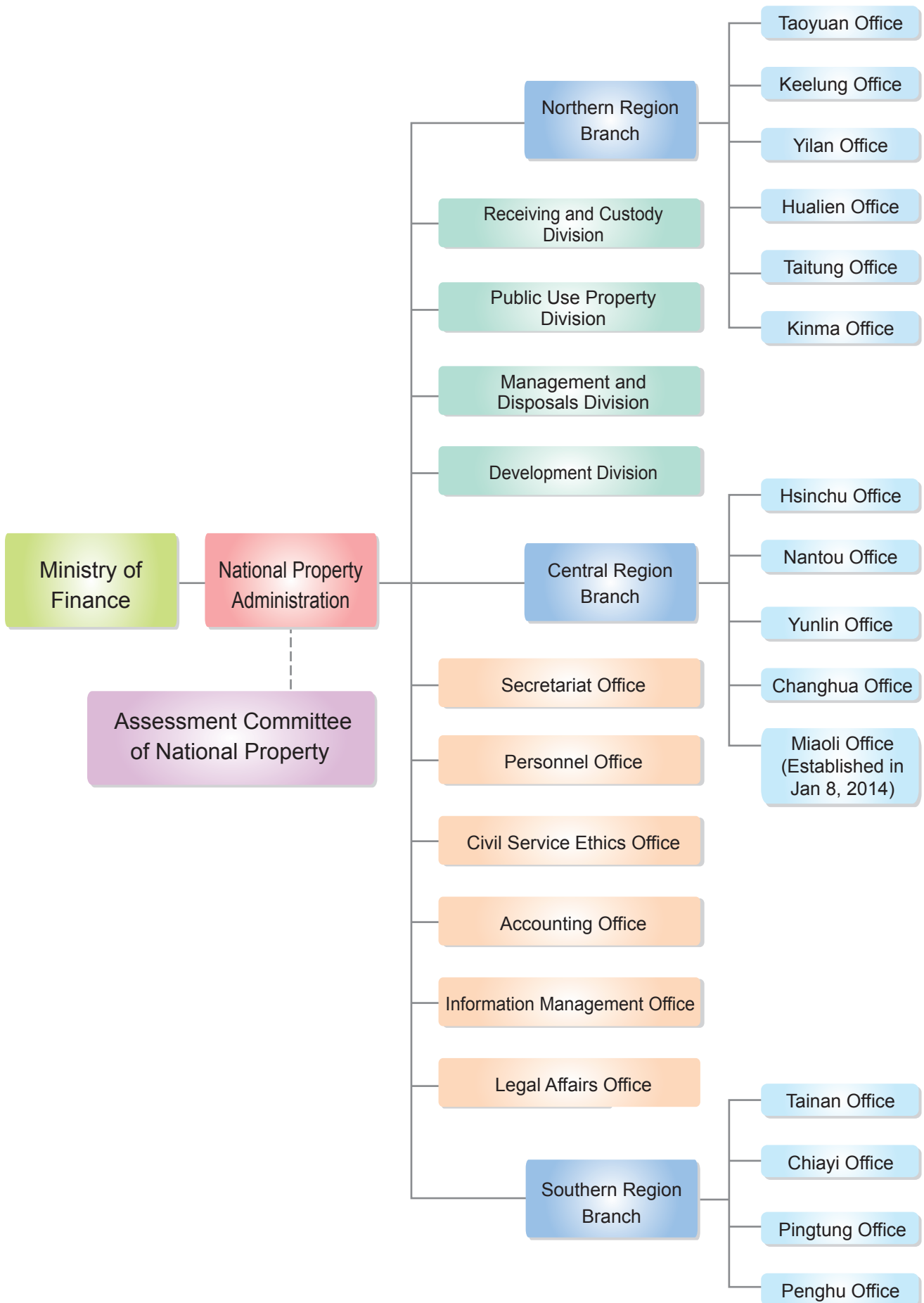
1. 國有財產之清查。
2. 國有財產之管理。
3. 國有財產之處分。
4. 國有財產之改良利用。
5. 國有財產之資訊業務。
6. 國有財產之檢核及統籌調配。
7. 國有財產之估價。
8. 國有財產法令與法務案件之研議及處理。
9. 其他有關國有財產事項。

Functions

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

國有財產行政組織系統





國有土地數量及價值

National Land by Area and Value

國有土地分公用與非公用兩類，國有公用土地由各直接使用機關管理；國有非公用土地由國有財產署管理。臺灣地區目前完成測量登記之國有土地共223萬公頃，價值約4兆7,797億4,475萬餘元。

National land may be categorized into that for public use and for non-public use. The former is managed by the organizations that directly use it; the latter is managed by the National Property Administration. The Taiwan region is comprised of more than 2.23 million hectares, NT\$4,779,744.75 million in value of national land surveyed and registered.

國有^{公用}非^{公用}土地數量及價值統計表

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

區分 Categories		面積 (公頃) Area (Hectare)	筆數 Lots	價值 (千元) Value (NT\$1,000)	占總值百分比 Percentage of Total Value
公用土地 Land for Public Use	公務用 Official Use	468,953	1,225,115	2,173,125,733	45.2%
	公共用 Public Use	1,671,672		1,412,794,799	29.4%
	事業用 State- Enterprise Use	5,299		453,666,809	9.4%
	小計 Sub-Total	2,145,924		4,039,587,341	84%
非公用土地 Land for Non-Public Use		218,104	1,536,660	767,155,902	16%
合計 Total		2,364,028	2,761,775	4,806,743,243	100%

附註：計算基準日：截至 103 年 12 月 31 日。

Note : Base date : December 31, 2014 for both 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.

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	2010	2011	2012	2013	2014
委託經營 Consigned Operation		129,052	181,000	175,142	185,880	176,772
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		40,368	46,535	46,034	43,660	43,110
委託辦理停車場 Consigned Co-Operative Operation of Parking Lots		16,175	26,430	30,790	30,413	51,937
結合目的事業主管機關共同開發 Join Force with Competent Authorities to Develop together		44,450	48,707	51,471	128,451	133,226
招標設定地上權 Establishment of Superficies by Public Bidding		2,148,849	1,771,466	2,760,647	5,957,802	2,206,420
合計 Total		2,378,894	2,074,138	3,064,085	6,346,206	2,611,466

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) Area (Hectare)	售價收入 (千元) Price sold (NT\$ 1,000)
2010	5,456	113.29	21,241,528
2011	4,468	65.22	12,226,387
2012	3,758	59.39	12,491,775
2013	3,995	36.36	10,556,731
2014	4,005	41.50	9,635,210

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, or Rights.

1. 加速法規合理化

- (1) 103年1月21日訂定發布「財政部國有財產署處理抵稅實物專案小組設置要點」，加速抵繳遺產稅或贈與稅實物之處理。
- (2) 103年1月22日修正發布「代管無人承認繼承遺產作業要點」，明定依被繼承人住所地法院所在區域確立辦理機關。
- (3) 103年1月28日訂定發布「財政部國有財產署結合目的事業主管機關辦理國有非公用不動產改良利用作業原則」，明定結合目的事業主管機關辦理國有非公用不動產改良利用業務之辦理流程、處理原則等。
- (4) 103年1月29日訂定發布「國有土地招標設定地上權智慧綠建築推動獎勵措施」，明定以地租優惠提供國有非公用土地招標設定地上權人興建綠建築及智慧建築之誘因。
- (5) 103年3月3日修正發布「國有非公用土地提供袋地通行作業要點」，明定提供通行案件得准予分期繳納償金機制，以資便民；又為避免衍生糾紛，配套規範申請人應承諾事項。
- (6) 103年4月18日訂定發布「財政部國有財產署結合目的事業主管機關辦理國有非公用不動產改良利用之收益分收比例計算方法」，使雙方收益分收計算有一致性之遵循原則。
- (7) 103年5月1日訂定發布「國有非公用不動產標租作業要點」，增加民間進場投標意願，提升標脫率，促進閒置國有不動產活化利用。
- (8) 103年5月7日訂定發布「國有非公用不動產出租管理辦法」第28條第1項規定之租金減免計收基準及實施方式，保障承租人權益。
- (9) 103年5月13日訂定發布「國有公用不動產依國有財產法第三十四條第一項變更為非公用財產之處理原則」，俾利財政部得予強制將適宜以非公用財產性質活化之國有公用不動產，變更為非公

用財產移交財政部國有財產署依法處理。

- (10) 103 年 6 月 13 日修正發布「國有財產估價作業程序」，放寬申購以外其他類型案件申請人，得提出異議之機制。
- (11) 103 年 6 月 17 日修正發布「各機關經管國有公用被占用不動產處理原則」，以利各機關處理占用問題，提升行政效率，並針對社會弱勢占用者，增訂管理機關於排除占用前，協助占用者依法向相關主管機關申請救助之程序。
- (12) 103 年 7 月 8 日修正發布「許可開發範圍內國有非公用土地處理原則」，增訂依國有財產法第 52 條之 1 第 1 項第 4 款及同法施行細則第 55 條之 1 第 1 項第 4 款規定得予讓售之不動產，應附買回條款。
- (13) 103 年 7 月 8 日修正發布「國有非公用土地提供申請開發案件處理要點」，放寬申請興辦公用事業需用國有土地已存在有合法使用權者，須取具原合法使用權人拋棄權利同意書之時間點，並增訂避免申請人怠於向目的事業主管機關申請許可開發、籌設或設置，導致國有土地未能有效利用之相關機制。
- (14) 103 年 8 月 20 日修正發布「國私共有土地處理原則」，建立避免他共有人依土地法第 34 條之 1 規定低價處分國有持分之相關機制。
- (15) 103 年 8 月 29 日修正發布「國有非公用不動產標售作業程序」，明定「大陸地區人民來臺投資業別項目」未開放不動產業前禁止陸資投標為住宅及大樓之開發或經營。
- (16) 103 年 10 月 1 日修正發布「國有非公用財產委託經營實施要點」，明定國有非公用財產不辦理委託經營之情形，及委託經營財產不得供作住宅及住宅社區相關設施之使用限制，修正經營權利金應配合土地申報地價及房屋課稅現值調整，及增訂受託人於委託經營期間申請都市計畫變更之辦理方式。
- (17) 103 年 11 月 13 日修正發布「國有非公用不動產標租作業要點」，

明定本要點施行前標租之非公用不動產，租約已約定租期屆滿承租人得優先承租者，於租期屆滿前，標租機關重新辦理標租時，原承租人得依決標之訂約權利金或年租金優先承租之相關規定。

(18) 103 年 12 月 4 日修正發布「都市更新事業範圍內國有土地處理原則」，明定公用土地主導及參與都市更新之程序，及國有非公用土地更新後可分回房地，優先評估作為中央機關辦公廳舍、公營出租住宅或社會住宅使用，增加國有非公用土地參加都市更新之公益性。

(19) 103 年 12 月 22 日修正發布「國有動產贈與辦法」，配合財物標準分類及國有公用財產管理手冊等相關規定，修正適用該辦法之國有動產範圍及程序，並修正受贈人為依法設立之財團法人不限其團體性質，而經行政院專案核定贈與者，不以個人、團體為限。

(20) 103 年 12 月 26 日修正發布「國有非公用土地設定地上權作業要點」，明定專案辦理設定地上權之程序。

2. 訂定及執行「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 103 年 12 月底，已收回 6 處標的，面積約 2.7 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，財政部報奉行政院 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，並將大面積、高價值及涉及國土保安的占用列為優先處理標的。103年共清查5萬4,758筆被占用土地及879棟被占用房屋、處理4萬6,413筆被占用土地及255棟被占用房屋，並向占用人收取使用補償金8億餘元。

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28萬4,203筆、7萬2,455公頃，承租戶16萬2,901戶，租金收入22億6,382萬餘元，及103年辦理標租42次，共標脫72筆土地（面積合計1公頃4,318.58平方公尺）、9棟建物（面積合計720.74平方公尺），得標總金額3,288萬餘元。

6. 辦理國有非公用土地招標設定地上權

103年修正發布「國有非公用土地設定地上權作業要點」等相關規定，增加民間業者投資誘因，提高招標成效。103年度公告46宗國有土地，標脫17宗，面積約5.07公頃，權利金總計27億555萬餘元。

7. 國有土地參與都市更新

截至103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1,274件，國有非公用土地參與選配更新後房地65件，預計可取得569戶建物、639席停車位及領取權利金8億2,580萬餘元，其更新後權利價值合計達224億元。已分回44戶建物、43席停車位，分配更新後房地，可供政府機關辦公廳舍使用，解決興建財源不足問題，並可達成「變產置產」的目標，增進資產價值。

8. 加強推動結合目的事業主管機關共同開發國有非公用不動產

依國有財產法第47條規定，積極結合相關目的事業主管機關共同開發國有非公用不動產。截至103年12月底，已與相關目的事業主管機關（構）簽訂契約，共同開發國有非公用不動產35案（其中7案已開始營

運)，預估總收益約 199 億元，吸引民間投入約 603 億元資金，創造約 16,700 個就業機會。103 年已收權利金及租金 1 億 3,322 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，103 年度標脫總價 1 億 5,717 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 日與合作廠商簽訂合作開發契約，除可取得辦公廳舍 9,190 坪、學員宿舍 2,569 坪外，尚可收取權利金 13.88 億元及每年土地租金約 3,600 萬元。

1. Rationalization of Laws and Regulations:

- (1) Promulgation of “Installation Directions of Counsel Squad for Goods to Compensate Tax of National Property Administration” on January 21, 2014 to accelerate the practical offset under the Legacy Tax or Donation Tax.
- (2) Revision of “Operation Directions for Administration of Unclaimed Legacy” on January 22, 2014 to expressly define the authorities in the regions where the court of the domiciles of the ancestors (legators) expressly define the division of labor.
- (3) Promulgation of “Operation Directions for National Property Administration Join Force with Competent Authorities in Charge of National Non-public Real Estate Development” on January 28, 2014 to expressly provide the operational procedures and handling principle for the nationally-owned real estate but not in public use in concert with the competent authorities in charge of the target business to facilitate the National Property Administration and all branches thereunder as well as the competent authorities.
- (4) Promulgation of “Promote Incentives of Intellectual Green Constructions in National Land by Establishment of Superficies through Open Tender” on January 29, 2014 to expressly offer incentives with preferential rents to lure tenderers to tender nationally owned land but not in public use by means of superficies to erect green constructions and intellectual constructions.
- (5) Revision of “Operation Directions for Provision of National Non-public Use Land for Passage of Isolated Land” on March 3, 2014 to provide a sound mechanism for payments of compensation in installments for a case, which is approved, for passageway to offer greater convenience to the public and prevent potential disputes so derived therefrom, and to provide coordinating measures to regulate applicants for the commitment as required.
- (6) Promulgation of “Calculation Method of Revenue Proportion for Handling National Non-public Real Estate Development by National Property Administration Combine with Targeted Business Competent Authority” on April 18, 2014 so that both sides would obtain by consistent rules for compliance to the allocations of benefits so acquired to both sides.
- (7) Promulgation of “Operation Directions for Leasing of National Non-public Use Real Estate through Open Tender” on May 1, 2014 to boost the incentives to private tenderers, enhance the rate of successful tenders, and in turn, activate utilization of unused national properties.
- (8) Promulgation of Paragraph 1 of Article 28 in “Regulations for Leasing of National Non-public Use Real Estate” to provide criteria to reduce/exempt rents and means of enforcement was duly enacted and promulgated on May 7, 2014 to safeguard the interests of lessees.
- (9) Promulgation of “Disposal Directions for Title Changes of National Public Use Real Estate to National Non-public Use Real Estate in Accordance with Paragraph 1 of Article 34, National Property Act” on May 13, 2014 to bestow the Ministry of Finance to activate the national real estate in public use by means of nationally-owned land but not in public use; to reclassify it into nationally-owned land but not

- in public use to transfer such properties to the National Property Administration for management according to law.
- (10) Revision of “Operation Procedures for National Property Appraisal” on June 13, 2014 to provide a mechanism to ease applications lodging an objection in cases beyond the procurement requirements.
 - (11) Revision of “Disposal Directions for Occupied National Public Use Real Estate Managed by Administration Authorities” on June 17, 2014 to facilitate the authorities concerned to solve the problems of unjustifiable occupation and to boost administrative efficiency. As for the underprivileged elements in the society who have unlawfully occupied these properties, the amendment additionally bestows management authorities with the mechanism to help the occupants apply to the relevant competent authorities to apply for support.
 - (12) Revision of “Disposal Directions for National Non-public Use Land Located within the Authorized Space for Development” on July 8, 2014 with the addition of repurchasing terms for the real estate which could be transferred or sold under Article 52~1, Paragraph 1, Subparagraph 4 of the National Property Act, and Article 55~1, Paragraph 1, Subparagraph 4 of the Enforcement Rules.
 - (13) Revision of “Directions for Providing Application of National Non-public Use Land for Development” on July 8, 2014. This amendment and promulgation eases up the time for applicants who hold lawful rights to use nationally owned land for the establishment of public utilities to obtain the agreement of a waiver from the former lawful users and further provides the additional relevant mechanism to prevent the applicants from a delay or failure to apply to the competent authorities in charge of the subject enterprises for permits in development, preparation, or construction which might lead to failure in putting national land into use to the maximum effect.
 - (14) Revision of “Disposal Directions for State-Private Co-owned Land” on August 20, 2014 to set up the relevant mechanism to prevent potential disposal of national holding by other co-owners at unreasonably low prices in accordance with Article 34~1 of the Land Act.
 - (15) Revision of “Operation Procedures for Sale of National Non-public Use Real Estate through Open Tender” on August 29, 2014 to expressly provide that under the “Categories and Business Items for Investment in Taiwan by People from China,” people from China are still banned from tendering development or operation of residences and high-rise buildings in Taiwan until the ban on real estate is lifted.
 - (16) Revision of “Implementation Directions for Consigned Operation Business of National Non-public Use Property” on October 1, 2014 to expressly provide the ban upon nationally owned land but not in public use from being outsourced, and provide the restriction upon the properties from the use of residences and residential community-related facilities when being outsourced. The amendment also involves that the royalties for the business management should be subject to adjustment along with the declared land prices and taxable values of the houses, with an addition regarding the methods to apply for urban renewal during the outsourced period.
 - (17) Revision of “Operation Directions for Leasing of National Non-public Use Real

Estate through Open Tender” on November 13, 2014 to expressly provide the provisions that in the case of the real estate not in public use which had been tendered before enforcement of the subject Guidelines, with the terms expressly set forth under the lease agreement that the lessees are entitled to preferential renewal of the leasehold upon expiry, the existent lessees are entitled to preferentially renew the leasehold based on the royalty for the tender award or the annual rental when the rental administration invites new tenderers for the leasehold.

- (18) Revision of “Disposal Directions for National Land Located within the Space of Urban Renewal Enterprise” on December 4, 2014 to expressly provide the procedures for leading and participation process of land in public use and the provisions regarding the real estate which could be allocated back with the nationally-owned land but not in public use after urban renewal, preferential appraisal for use of the office premises of the Central Government authorities, residences for leasehold through government efforts, or for use as social housing complexes. Thanks to such efforts, the nationally owned land but not in public use would gain added public interest through participation in urban renewal programs.
- (19) Revision of some of the provisions of “Directions for Donating of National Movable Property” on December 22, 2014. In coordination with Property Criteria Classification and Managerial Manuals for Nationally Owned Properties for Public Use, the nationally owned movable properties subject to such Regulations and the procedures thereof were duly amended accordingly. The amendment also provides that where a donee is a juristic (corporate) person duly established according to law, it shall not be confined to an individual or an entity when the donation is approved by the Executive Yuan in a special (ad hoc) program.
- (20) Revision of some of the provisions of “Operation Directions for Establishment of Superficies on National Non-public Use Land” on December 26, 2014 to expressly provide the guiding procedures to set superficies rights on a special-project basis.

2. Enactment and 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 superintended to activate the utilization of national properties in public use with the premise of not adversely affecting the purposes of public use. As of December 31, 2014, targets in six locations, approximately 2.7 hectares in total area, had been successfully recovered. Under sound superintendence, 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

Steering the central competent authorities to carry out the annual check for public dormitories as well as of management units to implement the dormitory checking system

so as to enhance the operation of the performance of the checking of dormitories and 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 and 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 solution of 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. By means of outsourced throughout check, litigation, the authorities with public powers have, through coordination efforts, solved the cases of unjustifiable occupation by means of mandatory preclusion and have settled these that involve large areas, high values, and cases that involve national territory security classified as a preferential solution. In 2014, the National Property Administration checked thoroughly a total of 54,758 cases of land plots and a total of 879 buildings that had been unjustifiably occupied. Through the efforts rendered in that year, a total of 46,413 cases of land plots and a total of 255 buildings were successfully resolved from unjustifiable occupation, with some NT\$800 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 Non-State-Owned Property” are as follows: 284,203 state-owned lands of 72,455 hectares in area were rented to 162,901 tenants with rental income of NT\$ 2,263.82 million and 42 tenders, comprising 72 land (total area of 14,318.58 square meters) and 9 buildings (total area of 720.74 square meters), were successfully awarded for a total amount tendered of NT\$32.88 million.

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

The MOF has taken a pro-active role in superficies business tenders and amended relevant provisions of the “The Directions for the Operation of the Establishment of Superficies on National Non-Public Use Land” in 2014 to increase the incentive to private industry to invest and improve the tender results. Out of a total of 46 national land cases, 17 cases that cover 5.07 hectares were successfully awarded to tenderers, wherewiths the government collected royalties amounting to over NT\$2.7555 billion in aggregate total.

7. National land plays a part in urban regeneration planning

As of the end of December 2014, 1,274 cases had been included in the National Land within the Space of Urban Renewal, and 65 cases of national land involving the

acquisition of real estate within the same. It is expected that 569 buildings, 639 parking spaces, and a premium of NT\$825.80 million can be obtained. Furthermore, the total value of the renewal premiums is expected to reach NT\$22.4 billion. The National Property Administration has retrieved 44 buildings and 43 parking spaces, and these properties, as renewed and distributed, can be used by public organizations related to resolving financial problems of construction to achieve the goal of realizing properties to purchase properties and increase the value of national property.

8. Strengthen the promotion of combining industry competent authorities in the development of national non-public real estate

By the end of December 2014, 35 contracted national non-public real estate had been jointly developed with relevant industry competent authority (institutions)(note: 7 contracted had been in operation), and the estimated revenue was about NT\$19.9 billion. The projects attracted about NT\$60.3 billion in private investments and created about 16,700 jobs. Eight of these projects are already in operation, and the received royalties and rents have reached NT\$133.22 million.

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

In an attempt to accelerate settlement of properties provided for by tax offset into the national treasury, the National Property Administration outsourced to sell unlisted OTC stocks, which had been provided for tax offset. In 2014, a total of NT\$157.17 million was obtained through open tenders.

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

A contract was signed by the MOF for the co-operative development of peripheral national land of the Training Institute, MOF on May 23, 2013. Thus, an area for office buildings of 9,190 pings and a dormitory area of 2,569 pings can be utilized; moreover, royalties of NT\$ 1.388 billion and an annual rental fee of NT\$ 36 million can be obtained.

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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, the Ministry of Finance.”

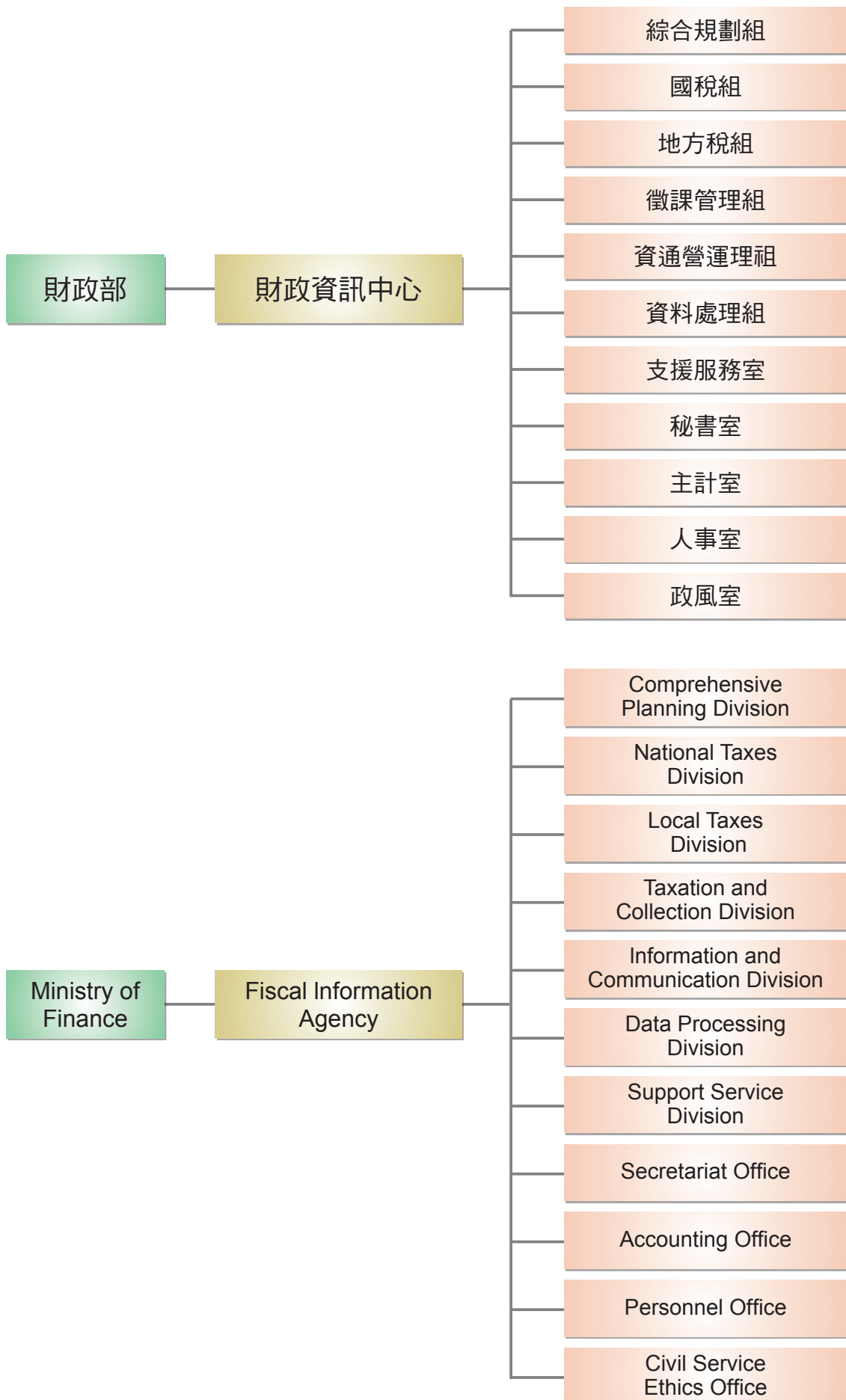
On February 3, 2012 with the Executive Yuan announcing the “Organization Act of the Fiscal Information Agency, Ministry of Finance” for organizational reform, the unit was renamed the “Fiscal Information Agency (FIA), Ministry of Finance” and became effective January 1, 2013.

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 on 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 fiscal information of the MOF.



1. 綜合所得稅電子結算申報繳稅作業

103年度綜合所得稅電子結算申報繳稅案件328萬5,206件，占總申報案件385萬790件之85.31%。

In 2014, 3,285,206 cases of individual income tax returns were filed via e-Filing or electronic media, representing 85.31% of the total of 3,850,790 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 the 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
		家數 Cases	比率 Rate	家數 Cases	比率 Rate	家數 Cases	比率 Rate	家數 Cases
2010		3,334,120	62.27%	1,485,469	27.74%	534,555	9.98%	5,354,144
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

資料來源：綜合所得稅結算申報書建檔系統。

附註：100 至 103 年不含採用稅額試算方式申報件數。

Source：Outputs from the Individual Income Tax Declaration System.

Note：CY 2011~2014：Excluding the number utilizing the service of the pre-calculation of individual income tax returns.

2. 全面推動電子發票應用計畫

達成103年行政院核定及財政部列管績效指標，預定目標值及達成值如下：

Comprehensive Promotion of the Use of the e-Invoice Project

The original and fulfilled targets of the key performance indicators of this project for 2014 are as follows:

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	10,890
B2C 電子發票應用張數 (萬張) No. of B2C e-invoices issued	410,000	435,460

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 第三方驗證者計 13 個機關（構），尚未驗證計 4 個機構（財政人員訓練所、臺灣菸酒股份有限公司、中國輸出入銀行及臺灣金控公司），導入比率為 77%。
- (2) 督導部屬機關（構）建置資安事件通報機制，103 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 0.04%、0.02%，點閱率分別 0.03%、0.06%，均低於演練前訂定之目標值（開啟率 3.5% 以下及點閱率 2.5% 以下）。
- (3) 103 年 4 月及 10 月賡續通過國際標準 ISO 27001 複評。
- (4) 辦理資訊外部專案稽核，103 年 12 月完成關務署基隆關及國庫署資通訊安全實地稽核作業。

2. 綜合規劃業務

依據行政院決議推動政府開放資料 (Open Data) 即積極檢視部內資料，至 103 年底共開放 170 項資料集。另 103 年 8 月 3 日奉行政院核定「建構財政雲端服務網計畫」，未來將運用國內雲端機房，建立財政部共用雲端運算基礎建設，並透過資料開放、資訊分享等技術，增加財政資料加值運用價值。

3. 全面推動電子發票應用計畫

- (1) 兼顧營業人交易流程與民眾消費習慣，規劃以信用卡為電子發票載具，並與金融監督管理委員會及法務部協商，取得於加值型及非加值型營業稅法增修法據之共識。
- (2) 以自有系統透過接收電子發票應用程式介面 (API)，於 103 年 12 月 12 日試辦電子發票電子化報支。
- (3) 103 年 10 月 20 日立法院第 8 屆第 6 會期財政委員會第 7 次全體委員會議通過臨時提案，請財政部於 1 年內要求公用事業改採電子發票，除召開公用事業導入電子發票說明會，並規劃及辦理相關推廣工作。
- (4) 輔導衛生福利部公告之油脂製造及輸入等油脂業者使用電子發票，並配合該部短、中、長期推動食品業者源頭溯源、下游追蹤之策略，逐步輔導業者導入電子發票。
- (5) 規劃建置「食品流向查詢服務系統」與食品雲介接，未來透過電子發票交易資訊，可勾稽問題商品或營業人交易之上下游流向，提供食品雲使用，以協助其供應鏈追蹤及管理等等事項。

4. 所得稅各式憑單免填發作業

配合財政部所得稅各式憑單免填發作業推動，規劃多元便捷所得資料取得管道，以達節能減紙、簡化稅政申辦作業及增進公共利益之目的。

1. Information and Communication Security Management

- (1) The MOF and its 15 subordinate agencies and institutions obtained third-party audits and certifications except for the Training Institute, MOF and the Taiwan Tobacco and Liquor Corporation.
- (2) The FIA carried out social engineering drills in April and September 2014.
- (3) The FIA successfully fulfilled the requirements of ISO27001 and passed re-assessments by the British Standards Institute (BSI) in April and October 2014.
- (4) On-site audits were carried out at the Keelung Customs and the National Treasury Administration of the MOF in 2014.

2. Comprehensive Planning

The MOF began to review the information about Open Data, opening 54 items in 2013 and 116 items in 2014. Open items amounted to 170 by the end of 2014 to meet the policies of Open Data; The “Construction of the Financial Cloud Computing Services of the MOF” was approved by the Executive Yuan on August 5, 2014.

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

- (1) Giving consideration to the transaction process of business entities and consumer behavior, the MOF planned to create a credit card for use as an e-invoice carrier. The MOF reached consensus with the Financial Supervisory Commission and Ministry of Justice on amendments to the Value-Added and Non-Value Added Business Tax Act.
- (2) Participating agencies adapted their own systems to electronic invoice API to receive B2G electronic invoices on a trial basis.
- (3) At the 7th plenary meeting of the 6th session of the Finance Committee in the 8th Legislative Yuan, the provisional proposal, that the MOF should require utilities to adopt electronic invoices in a year, was adopted; afterwards, the FIA held a conference on “The Public Utilities Adopting e-Invoice” and planned related promotional works on October 20, 2014.
- (4) Based on the name list of the grease manufacturers and importers provided by the Ministry of Health and Welfare, the FIA guided them on how to use e-invoices. Besides, the FIA coordinated with the Ministry of Health and Welfare's short-medium, and long-term strategies on looking for original material suppliers and tracking downstream manufacturers via e-invoices so as to promote the food industry to use e-invoices step by step.
- (5) To build the inquiry service system connecting with the Food Cloud for tracking food transactions through e-invoices, in the future, in case something goes wrong with the food, we can find out either the upstream or downstream manufacturers which have the problem by tracking the whole trade procedures. At the same time, this inquiry service system is useful for the Food Cloud, helping to track and supervise food supply chains.

4. Paperless Issuance of Various Withholding and Non-withholding Tax Statements for Income Tax

In order to enhance administrative efficiency and reduce the consumption of paper, the paperless issuance of various withholding and non-withholding tax statements for income tax has been put into practice. The MOF provides several convenient ways for individual taxpayers to inquire about paying their taxes.

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 restructuring 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, Ministry of Finance (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。目前已生效之全面性租稅協定達 28 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. To date, 28 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 Country	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
新加坡 Singapore	1981/12/30	1982/1/1
印尼 Indonesia	1995/3/1	1996/1/12
南非 South Africa	1994/2/14	1996/9/12
澳大利亞 Australia	1996/5/29	1996/10/11
紐西蘭 New Zealand	1996/11/11	1997/12/5
越南 Vietnam	1998/4/6	1998/5/6
甘比亞 Gambia	1998/7/22	1998/11/4
史瓦濟蘭 Swaziland	1998/9/7	1999/2/9
馬來西亞 Malaysia	1996/7/23	1999/2/26
馬其頓 Macedonia	1999/6/9	1999/6/9
荷蘭 Netherlands	2001/2/27	2001/5/16
英國 UK	2002/4/8	2002/12/23
塞內加爾 Senegal	2000/1/20	2004/9/10
瑞典 Sweden	2001/6/8	2004/11/24
比利時 Belgium	2004/10/13	2005/12/14
丹麥 Denmark	2005/8/30	2005/12/23
以色列 Israel	2009/12/18, 2009/12/24	2009/12/24
巴拉圭 Paraguay	1994/04/28 2008/03/06(補充協議 Supplement)	2010/6/3

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

我國關務互助協定 (議) 一覽表

List of ROC Customs Mutual Assistance Agreements/Arrangements

簽約國 Country	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
馬其頓 Macedonia	1999/06/09	同左 Same as left column
美國 United States	2001/01/17	同左 Same as left column
菲律賓 Philippines	2004/05/07	同左 Same as left column
以色列 Israel	2009/06/18	同左 Same as left column
印度 India	2011/07/12	2011/08/01
越南 Vietnam	2011/09/08	同左 Same as left column
加拿大 Canada	2012/04/16	同左 Same as left column
中國大陸 Mainland China	2012/08/09	2013/02/01
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 Country	協定及執行議定書簽署日期 Date of Signature of the Agreement and Protocol
新加坡 Singapore	1990/04/09
韓國 South Korea	1990/11/28,1991/07/24
歐盟 EU (27 Member Countries)	1991/03/20,1992/03/01
南非 South Africa	1991/08/07,1991/08/09
瑞士 Switzerland	1993/07/15
紐西蘭 New Zealand	1993/12/02,1994/01/20
加拿大 Canada	1994/11/10,1996/04/22
澳大利亞 Australia	1995/12/21,1996/01/03
美國 United States	1996/06/25,1998/02/17
菲律賓 Philippines	1998/08/19,2001/07/13
挪威 Norway	2000/03/13,2000/04/08
日本 Japan	2001/05/21,2001/05/21
薩爾瓦多 El Salvador	2001/08/24
以色列 Israel	2003/07/10,2003/07/09
馬來西亞 Malaysia	2004/07/05,2004/07/05
越南 Vietnam	2009/06/26,2009/06/26
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	<ol style="list-style-type: none"> 2012/03/01 簽署 2012 年行動計畫 Action Plan for 2012 signed on March 1, 2012 2013/03/28 簽署 2013 年行動計畫 Action Plan for 2013 signed on March 28, 2013 2013/11/01 簽署 2014 年行動計畫 Action Plan for 2014 signed on November 1, 2013 2014/12/16 簽署 2015 年行動計畫 Action Plan for 2015 signed on December 16, 2014

1. 拓展租稅協定網絡

洽簽租稅協定可提升我國企業競爭力及我國投資環境吸引力，並可深化雙方文化、藝術、科技之交流及學術合作。103年我國與8個國家(地區)進行11次租稅協定(議)磋商，並舉行或參與56場宣導說明會；目前已生效租稅協定達28個，其中與吉里巴斯、盧森堡及奧地利簽署之3個租稅協定於103年生效。

2. 推動洽簽關務協定

- (1) 我國與印度於102年3月20日簽署「駐印度臺北經濟文化中心與駐臺北印度-臺北協會間關於TAITRA/FICCI貨品暫准通關證協定」及執行該制度議定書，自103年4月1日生效。
- (2) 我國與紐西蘭於103年12月5日簽署「駐紐西蘭台北經濟文化辦事處與紐西蘭商工辦事處關務合作協議」，自同日生效。

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2014年行動計畫，雙方各派2代表團互訪，並簽署2015年行動計畫，持續增進雙方財政合作關係。
- (2) 促進國際財政交流，103年辦理外國國會議員、財政部高階主管人員等蒞部訪問13團，建立雙邊關係。
- (3) 統籌規劃我國參與亞太經濟合作(APEC)財政部長程序相關會議，包括財政次長會議、資深財金官員(SFOM)會議、APEC系列研討會及第21屆財政部長會議與雙邊會談等。
- (4) 派員參與經濟合作暨發展組織(OECD)、亞洲稅務行政及研究組織(SGATAR)與國際財政協會(IFA)等國際組織相關會議及教育訓練。
- (5) 103年4月舉辦「第3屆臺波次長級關務合作會議」，雙方同意擴大關務合作範圍，建立更密切之合作夥伴關係。

4. 促進兩岸財政及關務交流

- (1) 舉辦並參與兩岸財稅學術會議，以促進兩岸財稅制度深入交流。103年8月出席中國大陸舉辦之「第29次海峽兩岸稅務學術交流會」，並於11月在臺舉辦「2014海峽兩岸財稅學術研討會」。
- (2) 103年9月舉辦「2014海峽兩岸關務學術研討會」，促進兩岸關務理論及實務經驗交流。

1. Developing a more complete tax treaty network

Concluding avoidance of double taxation agreements with other countries increases the competitiveness of our enterprises and the attractiveness of our investment environment and may enhance cultural, artistic, and scientific cooperation. In 2014, the MOF completed eleven rounds of tax treaty negotiations with eight countries or areas and organized or participated in 56 promotional seminars. We currently have 28 tax treaties in place, three of which—the Republic of Kiribati, Luxembourg, and Austria entered into force in 2014.

2. Promotion of the signing of customs agreements

- (1) “The Agreement between the Taipei Economic and Cultural Center in India and the India-Taipei Association in Taipei on the TAITRA/FICCI Carnet for the Temporary Admission of Goods” and “Protocol between the Taiwan External Trade Development Council (TAITRA) and the Federation of Indian Chambers of Commerce and Industry (FICCI) for the Organization of a System for the Temporary Admission of Goods” were signed on March 20, 2013 and entered into force on April 1, 2014.
- (2) “The Customs Cooperation Arrangement between the Taipei Economic and Cultural Office in New Zealand and the New Zealand Commerce and Industry Office” was signed on December 5, 2014 and entered into force on the same date.

3. Strengthening of international fiscal cooperation and exchanges

- (1) In order to effectively implement the Action Plan of 2014 under the MOU on Financial Cooperation, the Ministries of Finance of the ROC and Vietnam each dispatched a delegation to visit each other twice, and signed the Action Plan of 2015. Both sides will continue to strengthen our cooperative relationship.
- (2) To enhance international fiscal interaction, the MOF coordinated 13 visits for delegations of foreign parliamentary or high-level fiscal officials to establish bilateral relationships.
- (3) The MOF participated in the Finance Ministers’ Process (FMP) of Asia-Pacific Economic Cooperation (APEC), including the Finance Deputy Ministers’ Meeting, Senior Finance Officials’ Meeting, APEC seminars, the 21st Finance Ministers’ Meeting, and related bilateral talks.
- (4) The MOF participated in international conferences and training programs held by international organizations such as the Organization for Economic Cooperation and Development (OECD), the Study Group on Asian Tax Administration and Research (SGATAR), and the International Fiscal Association (IFA) to keep abreast of the international trends of developments in the area of international taxation.
- (5) The MOF held the 3rd Taiwan-Poland Deputy Ministerial-Level Customs Cooperation Meeting in April 2014. Both sides agreed to expand the content of their customs cooperation and establish a closer partnership.

4. Promotion of cross-strait fiscal and customs exchanges

- (1) The MOF holds and also participates in cross-strait academic conferences in order to provide a platform for exchanges of fiscal experience and dialogue on cross-strait fiscal cooperation. The MOF participated in the 29th Cross-Strait Symposium on Taxation in August 2014 and held the 2014 Cross-Strait Symposium on Public Finance in November 2014.
- (2) The MOF held the 2014 Cross-Strait Symposium on Customs Affairs in order to promote cross-strait exchange of theoretical and practical customs experiences in September 2014.

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 restructuring government units by the Executive Yuan, the Preparation Office for Private Participation of the Public Construction Commission of the Executive Yuan was designated to be under the MOF in the form of the Department for the Promotion of Private Participation, and continues to take charge of the duties related to private participation in public infrastructure (PPIP).

主要工作

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

Functions

1. The study and formulation of policies and 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 103 年底止，已簽約促參案件共 1,217 件、民間投資金額逾 1 兆 372 億元，節省政府支出逾 9,100 億元，增加政府財政收入逾 6,600 億元，創造就業機會逾 17 萬個。

As of the end of 2014, a total of 1,217 PPIP contracts had been signed, representing a total amount of private investment of more than NT\$1,037 billion. These projects have saved the government over NT\$910 billion in expenditure, added NT\$660 billion to government revenues, and created over 170,000 jobs.

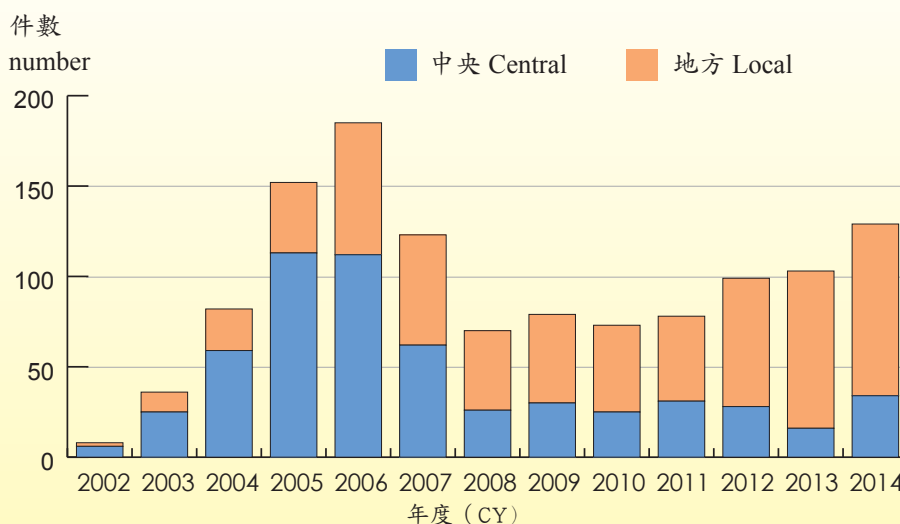
91 至 103 年已簽約促參案件效益總表
Benefits from Projects Signed under the PPIP Structure, 2002-2014

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 (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 (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	587	238	19,182
2006	185	683	778	1,073	14,495
2007	123	372	244	836	7,544
2008	70	180	197	298	8,455
2009	79	530	832	597	16,750
2010	73	2,241	896	267	5,813
2011	78	401	754	457	6,983
2012	99	1,437	431	739	15,922
2013	103	775	699	289	19,308
2014	129	1,189	661	1,274	25,279
總計 Total	1,217	10,372	9,111	6,629	175,431

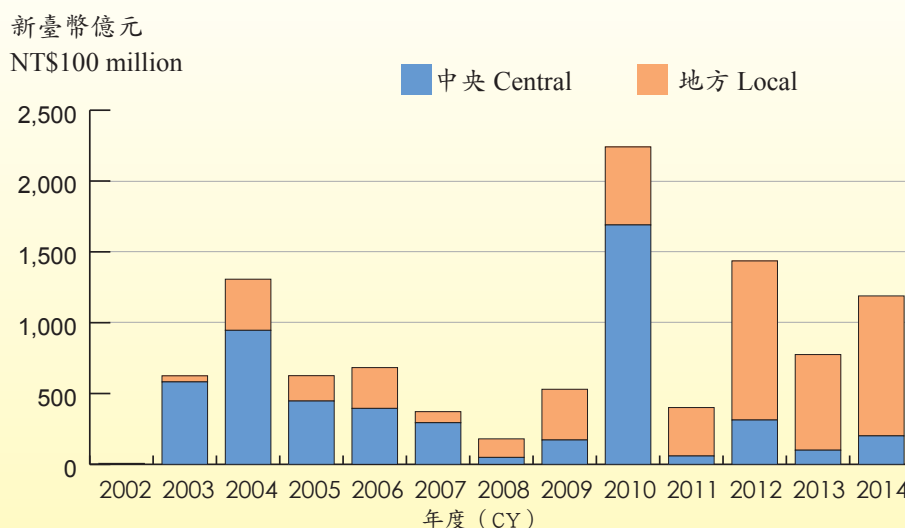
以歷年促參案件簽約件數及簽約金額分析，中央部會簽約件數占總件數 47%，簽約金額占總金額 53%；惟就歷年資料分析，中央部會有逐漸下降，地方政府有逐漸上升之趨勢。

With regard to the analysis of the number of PPIP contracts signed and the total amount of their contracts, the central government accounted for 47% of the total number of contracts and 53% of the total amount of the contracts; however, by yearly analysis, the total number of contracts signed and the total amount of the contracts of the central government have been decreasing over the years, while those of local governments have gradually been increasing.

歷年中央 / 地方簽約件數
Total Number of PPIP Contracts Signed by Central and Local Governments for the Year 2002 to 2014



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 2014



1. 促進民間參與公共建設執行成效及平台運作

- (1) 民間參與公共建設簽約案，103 年度已簽約 129 件，簽約金額約 1,187 億元。
- (2) 民間參與公共建設投資平台之運作提供民間投資公共建設單一窗口協調服務，103 年召開 1 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. 促參法制檢討與鬆綁

- (1) 103 年 2 月 19 日修正發布「民間參與公共建設金擘獎頒發作業要點」。
- (2) 103 年 3 月 13 日修正發布「促進民間參與公共建設法施行細則」。
- (3) 103 年 4 月 17 日修正發布「行政院促進民間參與公共建設推動會設置要點」。
- (4) 103 年 7 月 9 日修正發布「擴大鼓勵地方政府辦理促進民間參與公共建設案件獎勵作業要點」。
- (5) 103 年 9 月 11 日修正發布「促進民間參與公共建設案件列管及考核作業要點」。
- (6) 103 年 12 月 5 日訂定發布「機關推動促進民間參與公共建設相關業務敘獎原則」。
- (7) 103 年 12 月 12 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」。
- (8) 完成促參相關議題研究，包含「促參案信託及證券化可行性委託研究」、「促參案附屬事業相關議題委託研究」、「委託訂定 PFI 計畫相關作業指引」及「委託辦理促參案件營運績效評估機制」。

3. 民間參與公共建設招商大會

- (1) 103 年 3 月 20 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 48 件，投資商機金額逾 2,000 億元案源，參與人數逾 250 人。
- (2) 103 年 9 月 25 日舉行第 2 場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 71 件，投資商機金額逾 1,300 億元案源，參與人數逾 230 人。
- (3) 辦理 6 場次商機座談會並至招商案件現地會勘。

4. 促參專業及主題式教育訓練、啟案輔導及諮詢服務

- (1) 103 年辦理促參教育訓練及議題研討會 34 場，共 1,859 人次。協助各機關辦理教育訓練 23 場，共 1,261 人次。
- (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共 71 案。

5. 103 年 10 月 20 日舉行「第 12 屆民間參與公共建設金擘獎」，參與大會及典禮人員逾 400 人，並辦理北、中、南區各 1 場觀摩活動。

6. 補助及核發地方政府獎勵金

- (1) 103 年促參前置作業費用核定補助 28 案，已撥付補助金額 2,499 萬 1,136 元。
- (2) 103 年促參案件擴大鼓勵地方政府獎勵金合計 9 億 5,091 萬 1,260 元，函送行政院主計總處撥付。

7. 國際接軌

- (1) 103 年辦理亞太經濟合作 (APEC) 相關事務：
 - A. 出席 6 次 APEC 財長程序公私部門夥伴 (Public-Private Partnership, 以下簡稱 PPP) 相關會議 (含 PPP 專家諮詢小組)，分享我國 PPP 相關經驗。
 - B. 提供我國 PPP 中心及水 (羅東污水下水道)、交通建設 (台灣高鐵、電子收費系統及高雄洲際貨櫃中心) 類別案例資料予 APEC 主辦國彙編完成 PPP 推動路徑圖。
 - C. 蒐集及分析 APEC 6 個主要會員體 PPP 相關資料，供國內投資業者評估開拓亞太地區市場之參考。
 - D. 103 年 12 月 18 日辦理 APEC PPP 發展基礎建設趨勢教育訓練，增進各機關同仁 PPP 相關知能。
- (2) 國際交流：
 - A. 103 年 9 月 3 日接待印尼投資協調委員會代表訪問，就我國民間參與公共建設推動相關法規及參與案例等議題進行雙邊交流。
 - B. 配合臺越財政合作瞭解備忘錄，介紹我國 PPP 推動環境及經驗，並參與相關交流計畫。
 - C. 103 年 12 月 10 日協助安排越方至雙和醫院等促參案件參訪並與我國廠商進行商機交流。

1. Effect of Implementation on the Promotion of Private Participation and the Platform for PPIP

- (1) In 2014, there were 129 PPIP contracts signed amounting to more than NT\$118.7 billion.
- (2) The MOF provided a one-stop PPP coordination service for potential investors in the “Platform for Participation in Infrastructure.” One counseling team meeting and twenty promotional meetings were held in 2014 to discuss important topics for PPIP projects and to assist in resolving barriers to promotion.

2. Deregulation and Reconstruction of Laws

- (1) “The Operational Guidelines Governing the Golden Thumb Awards for PPIPs” was amended on February 19, 2014.
- (2) “Enforcement Rules of Act for Promotion of Private Participation in Infrastructure Projects” was amended on March 13, 2014.
- (3) “The Operational Guidelines Governing the Establishment of Committee for the PPIP Project, Executive Yuan” was amended on April 17, 2014.
- (4) “The Operational Guidelines Governing the Award to the Local Government for Encouraging the Expansion of the Promotion of PPIP Projects” was amended on July 9, 2014.
- (5) “The Operational Guidelines Governing the Monitoring and evaluation of PPIP Projects” was amended on September 11, 2014.
- (6) “The Principles Governing the Awards to the Agencies Responsible for Promoting Related Operations for PPIPs” was promulgated on December 5, 2014.
- (7) “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 on December 12, 2014.
- (8) The studies of related issues of PPIP have been completed, including “The Feasibility Study on Trusts and Securitization of PPIP,” “The Related Issues of the Ancillary Enterprises of Infrastructure Projects,” “Guidelines to Formulate the Related Operations on the Plan of the Private Finance Initiative,” and “Entrusted Management for the Evaluation of Operation Performance of Infrastructure Project (PPIP).”

3. PPIP Investment Solicitation Convention

- (1) A PPIP Investment Solicitation Convention was held on March 20, 2014, in which 48 PPIP projects opportunities worth more than NT\$200 billion were announced, with over 250 participants.
- (2) The Second PPIP Investment Solicitation Convention was held on 25 September 2014, in which over NT\$ 130 billion of 71 PPIP project opportunities, with over 230 participants.
- (3) There were also six business opportunities seminars (including site-inspection).

4. PPIP Educational Training Sessions and “Walking around” project initiation and consulting services

- (1) A total of 34 training classes and theme seminars were held with more than 1,800 persons participating. Assistance was also provided to agencies holding the PPIP training courses. A total of 23 such training classes were held with over 1,200 participants.

- (2) “Walking around” project initiation and consulting services were provided to help agencies develop PPIP opportunities. There were a total of 71 of cases in 2014.

5. The ceremony for the 12th “Golden Thumb Awards for PPIP” was held on October 20, 2014 with over 400 participants. The MOF also held “Observation Tour of Golden Thumb Awards-winning PPIP Project” with one each separately in northern, central, and southern Taiwan.

6. Subsidies and awards was approved for use as an incentive to local governments

- (1) Subsidies for pre-operating expenses for 28 PPIP projects were approved with a total of NT\$24.99 million.
- (2) An amount of over NT\$950 million in awards was approved for use as an incentive to local governments to encourage expansion of PPIP and sent to the DGBAS, Executive Yuan for disbursement in 2014.

7. International Cooperation

(1) APEC-related affairs

- A. The MOF attended six APEC-related meetings of Public-Private Partnership (hereinafter referred to as PPP) of Finance Ministers’ Process (including PPP Expert Advisory Panel) in 2014, to share our experiences with PPP.
- B. Supplied information of our PPP Center and a case study in water conservancy facilities (Sewage System Building Operating and Transfer [BOT] Project in Lotong Area of Yilan County) and transportation facilities (Taiwan High Speed Rail Project, Freeway Electronic Toll Collection, and Kaohsiung Port Intercontinental Container Terminal Phase I Construction Project) for the APEC host country for compilation in the “Implementation Roadmap to Develop Successful Infrastructure Public-Private Partnership (PPP) Projects in the APEC Region.”
- C. Collected and analyzed relevant PPP information of six major APEC economies for domestic investment industries to assess and as a reference to develop markets in the Asia-Pacific region.
- D. The seminar on the PPP development trend in APEC was held on December 18, 2014 to upgrade relevant information for colleagues in all agencies.

(2) International Exchange

- A. The MOF entertained the visit by Indonesia Investment Coordinating Board on September 3, 2014 and held bilateral exchanges on related regulations, case studies and other related topics on PPIP.
- B. In accordance with the MOU on Financial Cooperation between the ROC and Vietnam, the MOF introduced promotional environment and experience on PPIP of the ROC and participated in relevant exchange plans.
- C. Assisted in arranging the Committee of Taiwan Affairs in Vietnam to visit the Shuang-Ho Hospital and other PPIP projects, and engaged with the domestic investment industry to exchange investment opportunities on December 10, 2014.

erspectives



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.建構各類支付憑證退件及櫃檯國庫支票作業之e化處理機制，簡化紙本作業及國庫支票發出程序，並強化內部控制及提升庫款支付效能。
- 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.推動「財政收支劃分法」儘速完成修法，並於修法完成前採行因應機制，維持地方財源只增不減。
- 9.加強輔導地方財政，提升地方財政之適足性及自主性。
- 10.持續進行公股股權管理業務，強化國家資產有效管理，增進國庫權益。
- 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. 推動所得稅法部分條文修正案完成立法
配合我國自 102 年度起採用國際財務報導準則，擬具所得稅法部分條文修正草案。另為避免營利事業藉由在租稅庇護所成立紙上公司以規避稅負，並順應國際趨勢，於該草案建立受控外國公司及營利事業以實際管理處所認定居住者身分等制度，以維護租稅公平。
2. 推動所得稅法第 17 條之 4 修正草案完成立法
為落實司法院釋字第 705 號解釋意旨，明定非現金財產捐贈列舉扣除金額之計算方式，避免高所得者藉捐贈行為進行租稅規劃，造成實質漏稅之情事，以遏止租稅逃漏，維護租稅公平，並合乎憲法第 19 條租稅法律主義，擬具所得稅法第 17 條之 4 修正草案，將積極推動該修正草案完成立法。
3. 建制不動產交易所得稅制
為導正不動產交易稅負不公現象，健全不動產稅制，進而協助房市發展，回應各界對落實居住正義之期待，擬具房地合一課徵所得稅制度之「所得稅法」部分條文修正案及「特種貨物及勞務稅條例」第 6 條之 1 修正案，經總統 104 年 6 月 24 日公布，將自 105 年 1 月 1 日起施行。
4. 推動證券交易稅條例第 2 條之 2、第 3 條修正草案完成立法
為提升權證流動性及投資人參與權證市場意願，以提振股市，活化金融，擬具證券交易稅條例第 2 條之 2、第 3 條修正草案，調降履行權證報價責任之避險股票交易適用之證券交易稅稅率，將積極推動該修正草案完成立法。

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. 賡續推動預報貨物資訊，導入進口預報作業機制。
4. 推動自由貿易港區等保稅區導入分級管理及實地查核，有效控管未稅貨物流向。
5. 精進「關港貿單一窗口」增值服務，推動商品資料倉儲作業。
6. 強化海關貿易統計品質，提升貿易統計電腦系統功能。
7. 推動關稅、內地稅資料整合及巨量資料研究與運用，提升財政稽徵效能。
8. 配合行政院推動政府資料開放及科技三箭政策，建構觀念溝通、行動落實及前瞻施政之具體措施。
9. 落實反傾銷措施，維護公平貿易及產業經營環境。
10. 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. 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。
3. 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。
4. 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精進措施。
 - (1) 規劃「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。

財政資訊

3. 持續推動跨國稅、地方稅之退稅抵欠作業。
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) 建置「電子發票智慧生活平台」。
 - (5) 推動食品產業導入電子發票及協助食品安全管理。
 - (6) 電子發票電子化報支試辦作業。

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。

推動促參業務

1. 持續運作民間參與公共建設平台，媒合各部會、地方政府之商機案件，協助解決個案推動窒礙；並就重要議題研商解決對策，以利推動民間參與公共建設。
2. 善用跨域合作，結合各主辦機關資源，續辦啟案輔導，積極開發案源，並定期檢討民間投資案源，運用商機平臺，媒合國內外投資商機。
3. 擴大促參案源招商，規劃辦理招商大會、外商說明會及商機座談會，提供預定 104 年至 105 年之促參案源招商資訊，並整合至各地區辦理商機座談等措施，擴大大行銷層面。
4. 持續檢討鬆綁促參法規、研修相關行政規定及措施、檢討修正促參招商契約參考文件，針對具急迫性、計畫自償性低之公共建設或公共服務，研議以民間財務主導公共建設方式推動，並評估納入促參法規之可行性，逐步建立政府長期取得民間公共服務相關機制，以提升政府效能。
5. 積極透過 APEC 與國際 PPP 事務接軌，檢視我國 PPP 完備程度，增進他國對我國之瞭解，並汲取其他會員體之經驗，精進我國促參相關業務。

National Treasury

1. Review of the regulations of treasury affairs in order to enhance treasury management.
2. Establishment of a sound treasury management system to enhance the efficiency of government administration.
3. Implementation of “The Sound Finance Program” and raising revenues so as to provide funding resources to support government administration.
4. Establishment of the electronic processing mechanism for rejection of various types of payment vouchers and over-the-counter processing of National Treasury checks was established to simplify paperwork and National Treasury check issuance procedures and enhance internal control and improve the Treasury fund payment function.
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. Promoting the amendment of the “Act Governing the Allocation of Government Revenues and Expenditures” and adopting a matching mechanism to ensure an increase in the financial resources of 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; increasing the benefits to the national treasury.
11. Implementation of “The Tobacco and Alcohol Administration Act”; increasing the efficiency of tobacco and alcohol administration; and enforcing the inspection and seizure of illegal products.

Taxation

1. Promotion of the legislation of the draft amendments to the Income Tax Act
To comply with the adoption of International Financial Reporting Standards (IFRSs) from 2013, the MOF proposed draft amendments to the Income Tax Act. Besides, following the international trend to prevent profit-seeking enterprises from setting up

Taxation

paper companies in tax havens for the purpose of tax avoidance, the above mentioned amendments also included the establishment of the Controlled Foreign Corporation (CFC) rules and the stipulation of an enterprise deemed to be a resident if its place of effective management is situated in Taiwan for improving tax equity.

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

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

3. Establishment of the tax system of income from transactions of real estate

In order to correct unfair taxation of transactions of real estate, and to strengthen and improve the real estate tax system; further, to aid the development of the real estate market, and to respond to the public expectation of justice, the MOF proposed the amendment to the Income Tax Act and the amendment to the Article 6-1 of the Specifically Selected Goods and Services Tax Act to establish the tax system of income from transactions of house and land. This provision was promulgated by President on June 24, 2015 and shall be in force on January 1, 2016.

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

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

Customs

1. Rationalization of laws and regulations and enhancement of Customs service quality.
2. Appropriate adjustment of import tariff rates in response to the progress of bilateral or multilateral talks on FTAs and RTAs.
3. Enlargement of functions in bonded areas to enhance efficiency in logistics.
4. Introduction of graded management and on-site verification in free trade zones or bonded areas for tracking the movement of untaxed goods.
5. Elevation of value-added services of the “Customs-Port-Trade (CPT) Single Window” and establishment of archives for cargo movement data.
6. Improvement of the quality of trade statistics and enhancement of computer systems regarding data processing.
7. Integration of data on import tariffs and inland tax for research and application to enhance efficiency of duty collection.
8. Implementation of measures to realize concept communication, practical action, and forward-looking administration to promote the Executive Yuan’s three-arrow policy: open data, big data, and crowd-sourcing.
9. Practice of anti-dumping measures to maintain an environment for fair trade and business operations.
10. Enhancement of international Customs co-operation to establish substantive multilateral and bilateral relationships with trading partners.

National Property

1. Comprehensive review of current laws and regulations, loosening of related regulations, simplification of operating procedures, increase in administrative efficiency, and implementation of convenient services for the public.
2. 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 maintain the right of national properties.
3. The 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 leasehold and outsourced management so as to live

National Property

up to the substantial need for the private sector in industrial development.

4. The Administration has emphasized associating with local governments or competent authorities in charge of subject enterprises to develop national non-public real estate in concert, putting national territory resources into the 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) Implement of “The Fiscal Information Sharing Systems.”
2. Sophisticated measures of the filing of individual income tax.
 - (1) The project of the access code of annual income and deduction data.
 - (2) The access code with pre-calculation notice of individual income tax by registered mail.
 - (3) Counseling of outsider 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) Establish of “e-Invoice Platform of Wisdom Life.”
 - (5) Promotion of the food industry to implement e-invoicing and support food safety management.
 - (6) Participating agencies adapting their own systems to e-invoice API to receive B2G e-invoices on a trial basis.

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 co-operation and exchanges; active engagement in the signing of customs mutual assistance agreements and ATA Carnet agreements; advancement of trade security and facilitation.
3. Continuation of the promotion of international fiscal co-operation and exchanges; signing of international fiscal co-operation 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 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 integrate resources of each authorities-in-charge, continuation of expansion of business opportunities, and regular review of private investment sources in PPIP projects. The MOF will use the Platform for Business Opportunities to match domestic and foreign capital investment.
3. Expansion of business opportunities for PPIP with the holding of investment solicitation conventions and seminars for foreign capital investment and business opportunities regularly to provide data for 2014-2015 PPIP projects. The MOF will integrate these measures to hold business opportunities seminars in each area so as to expand the level of marketing.
4. Continue to review the deregulations of PPIP laws and regulations, study and revise related regulations and measures as well as re-examine the current model sample for PPIP contracts to see if any addition or amendment is needed. For the major infrastructure projects or public services requiring urgent or low self-financing ability, the MOF plan to study private financing to lead the promotion of PPIP projects and to assess the feasibility of integration into the PPIP regulations. To enhance government efficiency, the related mechanisms to gain long-term public service from the private sector must be gradually established.
5. The MOF will actively bring the PPIP process in line with APEC and international PPP affairs, review the complete extent of PPIP, and enhance other countries to understand the PPIP in our country. At the same time we could also learn from the experiences of other economies to improve the related operations in PPIP.

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