

# 中華民國財政

GOVERNMENT FINANCE  
IN THE REPUBLIC OF CHINA  
2021



財政部 編印  
中華民國一一〇年九月

MINISTRY OF FINANCE  
REPUBLIC OF CHINA  
SEPTEMBER 2021

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

過去一年，我國與多數經濟體相同，面對嚴重特殊傳染性肺炎疫情影響採行擴張性財政政策，實施紓困及振興措施，109年度1年以上公共債務未償餘額占前3年度平均名目GDP比率為30%，距離法定債限40.6%，尚具足夠之財政量能供施政所需。

展望未來，財政部將在既有基礎下秉持務實彈性原則，妥善運用財政政策，支援政府各項施政，並動態調整相關策略與做法，推動各項財政改革，建立財政韌性，因應類似疫情或天災帶來之衝擊，達經濟與財政永續目標。

財政工作經緯萬端，為有助於各界瞭解公共財政，特編印「中華民國財政2021」，以業務別為區分，就各單位之職掌，以簡潔文字介紹重要業務概況，輔以統計數據圖表分析各項業務執行績效，最後扼要介紹財政部現階段之工作方向，期盼各界能不吝指教與支持。

財政部部長  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 the national treasury, taxation, customs, national property, fiscal information, international fiscal affairs, and the promotion of private participation in infrastructure projects (PPIP). Its major missions are raising and handling fiscal revenue, designing and enforcing tax collection, developing and implementing customs policies, managing and revitalizing national property, maintaining and utilizing fiscal information, promoting and strengthening international fiscal cooperation and exchanges, as well as assisting and encouraging private sector participation and investment in public infrastructure. The major agencies of the above businesses of the Ministry are the National Treasury Administration, the Taxation Administration, the National Taxation Bureaus, the Customs Administration, the National Property Administration, the Fiscal Information Agency, the Department of International Fiscal Affairs, and the Department for the Promotion of Private Participation.

In 2021, facing with the impacts resulting from the COVID-19 pandemic, like most economies, the ROC has been adopting expansionary fiscal policies and implementing a raft of economic relief and stimulus measures in the wake of the outbreak. The ratio of outstanding debt with a maturity one year or longer to the average of nominal GDP over previous three years in 2021 is 30%. Comparing to the statutory debt limit of 40.6%, the fiscal buffers remain sufficient for the government to raise funds to meet its administration needs.

Looking to the future, the MOF will follow pragmatic and flexible principles to enforce fiscal policy to support national development based on the existing foundation. The MOF will also dynamically adjust relevant strategies and practices to promote various financial reforms to build fiscal resilience, so as to well respond to any economic shocks brought about by similar pandemics or natural disasters, and achieve the goal of economic and fiscal sustainability.

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



Minister  
Ministry of Finance

## 目 錄

<b>財政部</b> .....	2
財政部組織 .....	3
<b>國 庫</b> .....	6
國庫行政組織系統 .....	9
各級政府歲入歲出淨額 .....	10
各級政府歲入淨額結構 .....	11
各級政府歲出淨額結構 .....	12
中央政府財政收支 .....	13
中央政府收入結構 .....	14
中央政府支出結構 .....	15
中央政府債務舉借概況 .....	16
中央政府債務未償餘額占國內生產毛額百分比 .....	17
中央政府債務還本付息占國內生產毛額百分比 .....	18
各級政府債務未償餘額 .....	19
中央政府社會福利支出結構 .....	20
發行公益彩券挹注社會福利財源概況 .....	21
菸酒市場占有概況 .....	22
一年來國庫管理重要業務概況 .....	23
<b>賦 稅</b> .....	28
賦稅行政組織系統（內地稅） .....	31
賦稅體系 .....	33
賦稅收入成長概況 .....	35
賦稅收入結構 .....	36
主要賦稅收入成長趨勢 .....	37
直接稅與間接稅比重 .....	38
國民稅負及賦稅收入占各級政府歲出淨額百分比 .....	39
平均每人稅負及平均每人所得 .....	40
選樣國家租稅負擔比較 .....	41
稅捐減免及外銷品沖退稅金額 .....	42
一年來賦稅重要業務概況 .....	43

## CONTENTS

<b>MINISTRY OF FINANCE</b> .....	2
Organization of the Ministry of Finance .....	4
<b>NATIONAL TREASURY</b> .....	6
Organization of the National Treasury Administration .....	9
Net Government Revenues and Expenditures of All Levels .....	10
Net Government Revenues Structure of All Levels .....	11
Net Government Expenditures Structure of All Levels .....	12
Revenues and Expenditures of the Central Government .....	13
Structure of the Revenues of the Central Government .....	14
Structure of the Expenditures of the Central Government .....	15
Issuance of Central Government Debt .....	16
Outstanding Debt of the Central Government as a Percentage of GDP .....	17
Principal and Interest Repayments of Central Government Debt as a Percentage of GDP .....	18
Outstanding Debt of All levels of Government .....	19
Structure of the Social Welfare Expenditures of the Central Government .....	20
Issuance of the Public Welfare Lottery to Infuse Earnings into Social Welfare Activities .....	21
Overview of the Market Share of Tobacco and Alcohol Products .....	22
Major Improvements in National Treasury Affairs in 2020 .....	25
<b>TAXATION</b> .....	28
Organization of the Tax Administration .....	32
Tax System .....	34
Growth of Tax Revenues .....	35
Structure of Tax Revenues .....	36
Trends in the Growth of Major Taxes .....	37
Direct Taxes and Indirect Taxes .....	38
Tax Burden and Ratio of Tax Revenues to Net Government Expenditures of All Levels .....	39
Per Capita Tax Burden and Per Capita Income .....	40
Tax Burdens of Selected Countries .....	41
Amount of Tax Relief .....	42
Major Improvements in Taxation in 2020 .....	47

<b>關 務</b> .....	54
關務行政組織系統 .....	55
海關主要業務統計 .....	56
關稅收入與中央政府歲入之比較 .....	57
關稅稅率 .....	58
主要貿易國家進口值統計 .....	59
主要貿易國家出口值統計 .....	60
一年來關務重要業務概況 .....	61
<b>國有財產</b> .....	70
國有財產行政組織系統 .....	73
國有土地數量及價值 .....	75
國有非公用不動產改良利用 .....	76
一年來國有財產重要業務概況 .....	77
<b>財政資訊</b> .....	84
財政資訊行政組織系統 .....	86
重要國稅資訊服務概況統計 .....	87
一年來財政資訊重要業務概況 .....	89
<b>國際財政</b> .....	94
我國目前簽署稅關務等協定情形 .....	96
一年來國際財政重要業務概況 .....	99
<b>推動促參</b> .....	102
促參主要業務統計 .....	103
一年來推動促參重要業務概況 .....	105
<b>財政工作方向</b> .....	112

<b>CUSTOMS</b> .....	54
Organization of the Customs Administration .....	55
Statistics of Major Customs Work .....	56
Revenue of Customs Duty as a Percentage of Central Government Revenue .....	57
Tariff Rates .....	58
Import Value from Principal Trading Countries .....	59
Export Value to Principal Trading Countries .....	60
Major Improvements in Customs Administration in 2020 .....	65
 <b>NATIONAL PROPERTY</b> .....	 70
Organization of the National Property Administration .....	74
National Land by Area and Value .....	75
Revenues from the Improvement of National Non-Public-Use Real Estate .....	76
Major Improvements in National Property Management in 2020 .....	80
 <b>FISCAL INFORMATION</b> .....	 84
Organization of the Fiscal Information Agency .....	86
Statistics of Important National Taxes Information Services .....	87
Major Improvements in Fiscal Information in 2020 .....	91
 <b>INTERNATIONAL FISCAL AFFAIRS</b> .....	 94
Current Status of the Conclusion of Tax Agreements and Other Agreements of the ROC	96
Major Improvements in International Fiscal Affairs in 2020 .....	100
 <b>PROMOTION OF PRIVATE PARTICIPATION</b> .....	 102
Statistics of Major PPP Work .....	103
Major Improvements in Promotion of Private Participation in 2020 .....	108
 <b>PERSPECTIVES</b> .....	 115

# Ministry of



MINISTRY OF FINANCE

# Finance

財政部

# 財政部

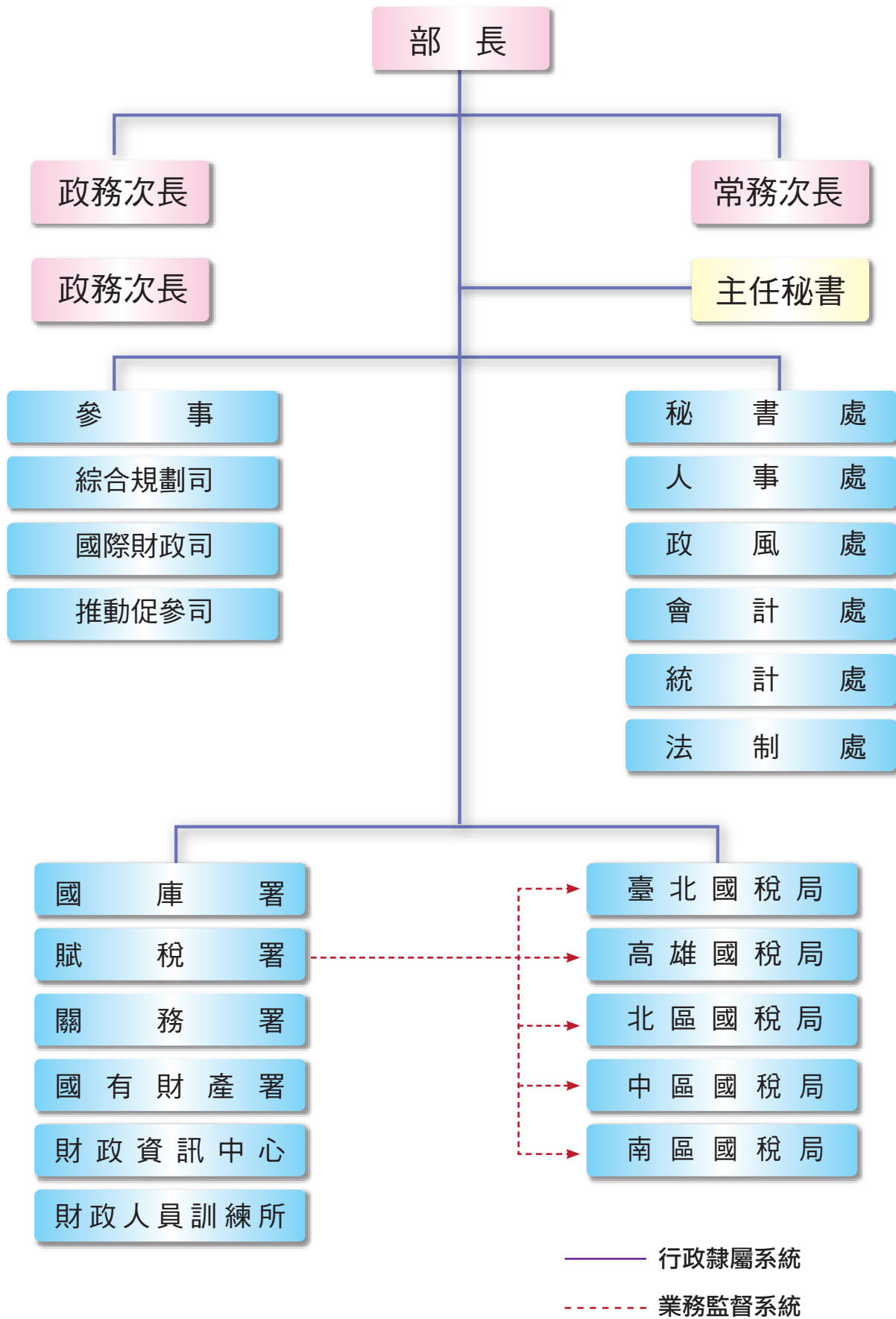
## *MINISTRY OF FINANCE*

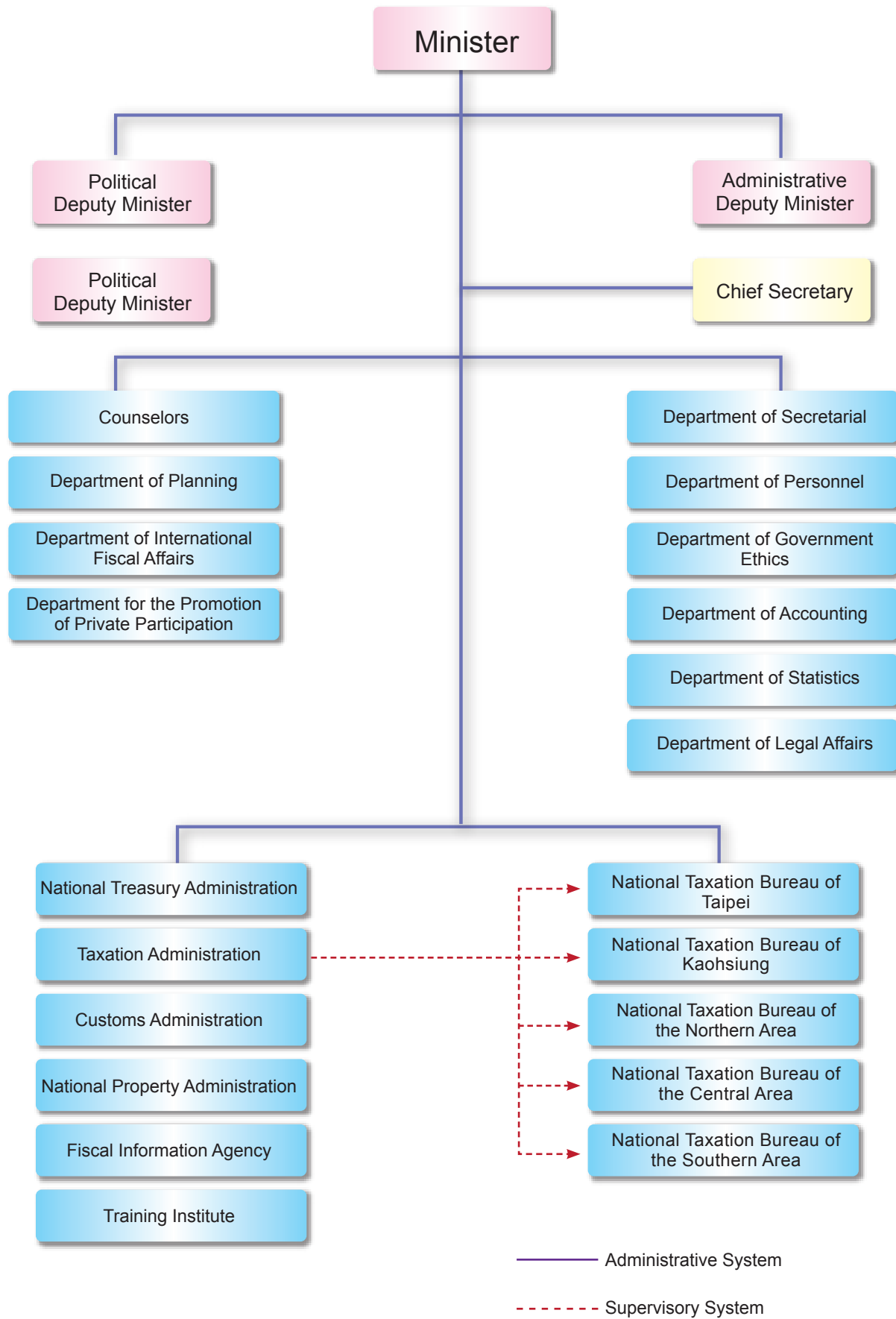
行政院為辦理全國財政業務，特設財政部。101年2月3日配合行政院組織調整制定公布財政部組織法，自102年1月1日施行。依據組織法規定財政部掌理下列業務：

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

The Executive Yuan established the Ministry of Finance (MOF) to administer the national finances. On February 3, 2012, in accordance with the restructuring of the Executive Yuan, The Organic Act of the MOF was enacted and promulgated, and became effective on January 1, 2013. The MOF 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，中央政府即設財政部，直隸屬於大總統，為全國財政最高機關。財政總長下設國庫、公債、賦稅、錢法、會計5司；北京政府財政部頒布官制，改國庫司為庫藏司，掌理國庫資金運用及國庫出納管理等事項。

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

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

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

### History

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

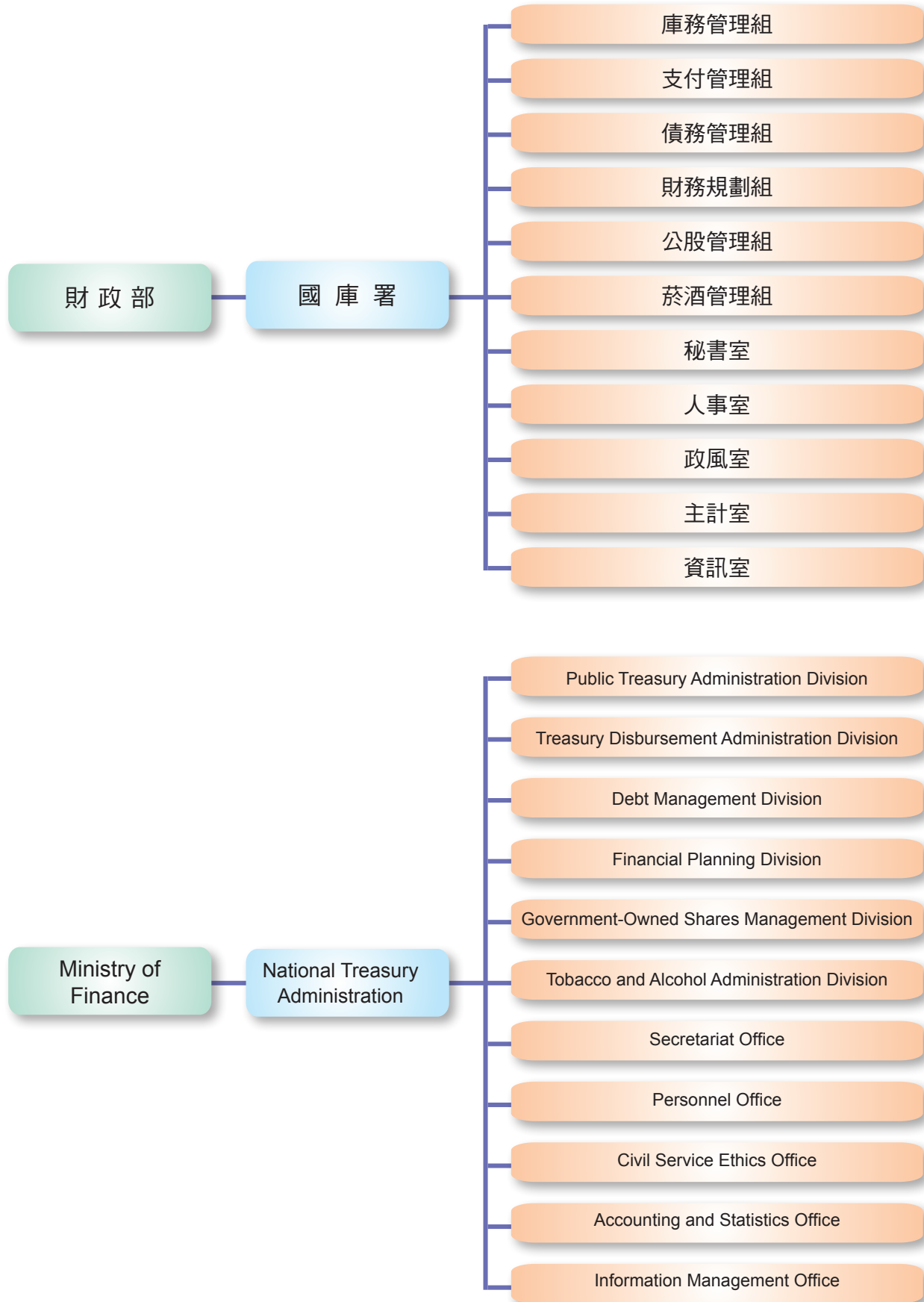
1. 廣籌歲入財源支應政府施政，降低赤字比率謀求財政健全。
2. 健全各級公庫制度，提升政府財務效能。
3. 強化集中支付管理，確保庫款支付安全。
4. 運用國債政策，調節財政收支，確保經濟安定。
5. 合理劃分各級政府財政收支，輔導地方財政。
6. 公益彩券發行管理。
7. 辦理公股股權管理，強化國家資產運用及增進政府財務效能。
8. 強化菸酒管理機制，提升管理效能。

## Functions

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

# 國庫行政組織系統

## Organization of the National Treasury Administration



## 各級政府歲入歲出淨額

### Net Government Revenues and Expenditures of All Levels

109年度因應嚴重特殊傳染性肺炎(COVID-19)疫情之相關物資支出增加，以及廢續擴大公共建設各項計畫之推動，各級政府歲入歲出淨額收支相抵，差短新臺幣(下同) 2,058億元，為近7年最大。

In 2020, due to the increase in material expenditures related to the severe pneumonia with novel pathogens(COVID-19) pandemic, as well as the continuous expansion of public construction projects, the gap between the general government revenues and expenditures was NT\$205.8 billion, the largest deficit in the past 7 years.

## 各級政府歲入歲出淨額

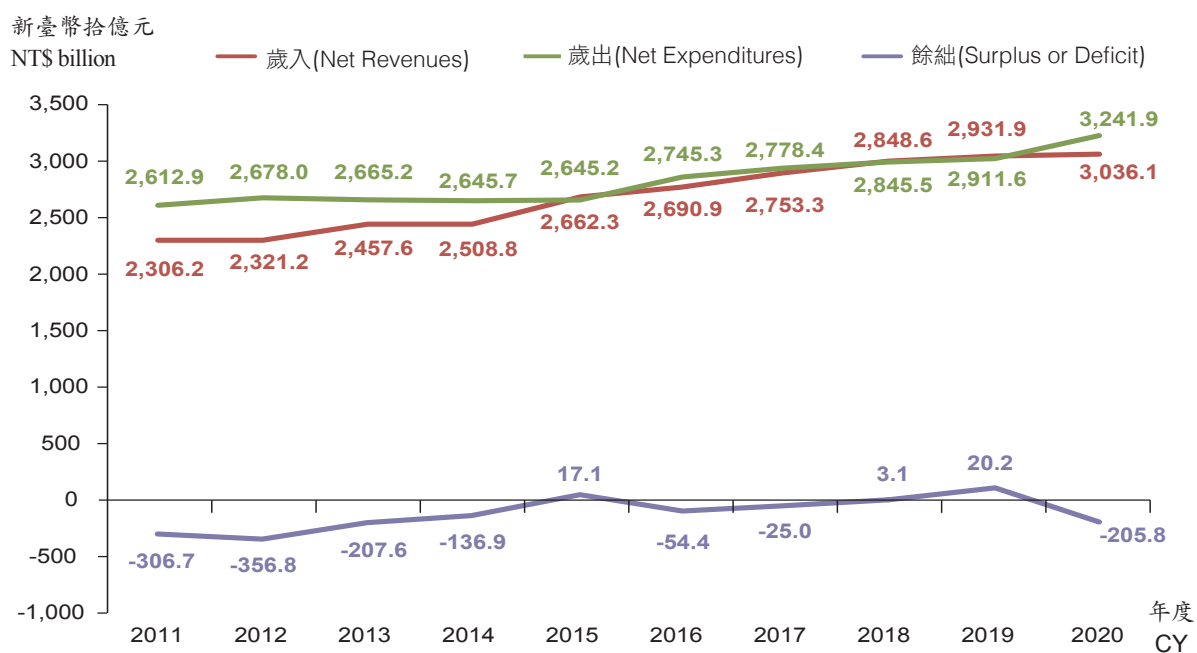
### Net Government Revenues and Expenditures of All Levels

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
2011	2,306.2	2,612.9	-306.7
2012	2,321.2	2,678.0	-356.8
2013	2,457.6	2,665.2	-207.6
2014	2,508.8	2,645.7	-136.9
2015	2,662.3	2,645.2	17.1
2016	2,690.9	2,745.3	-54.4
2017	2,753.3	2,778.4	-25.0
2018	2,848.6	2,845.5	3.1
2019	2,931.9	2,911.6	20.2
2020	3,036.1	3,241.9	-205.8

附註：資料為決算數。

Note：The figures are final accounts.



## 各級政府歲入淨額結構

### Net Government Revenues Structure of All Levels

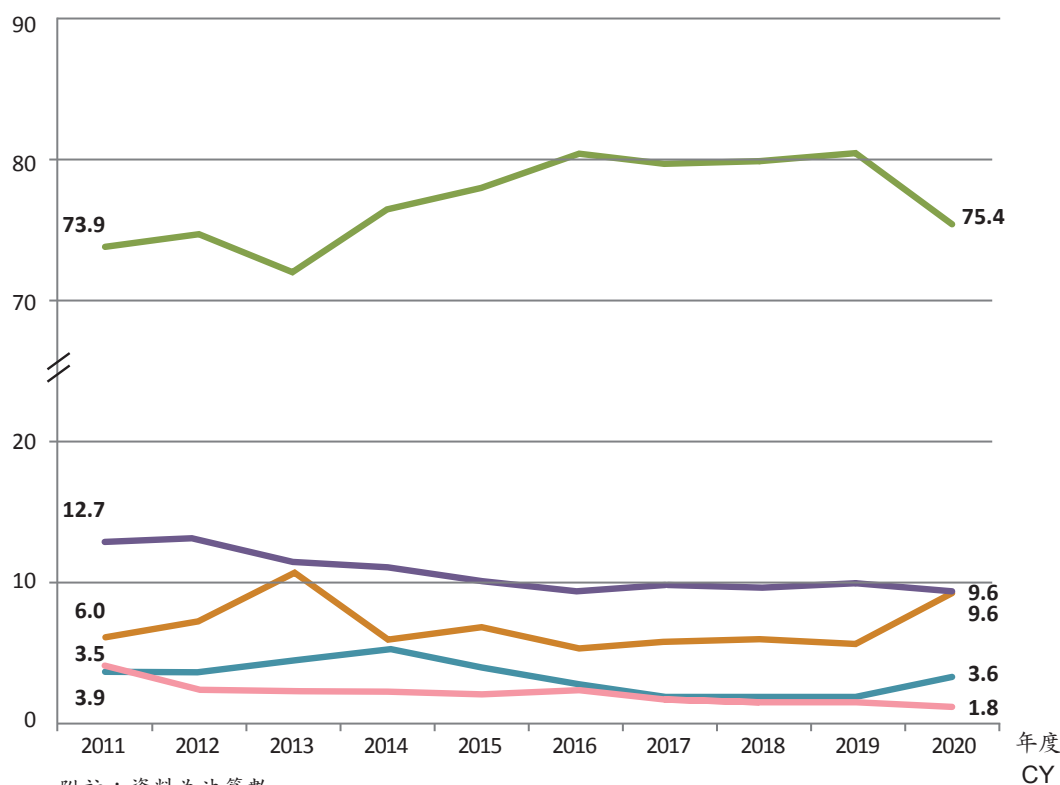
109年度各級政府歲入淨額以稅課收入為主要來源，惟受景氣、稅制變化、疫情衝擊及稅務紓困等因素影響，稅課收入所占比重降至75.4%，較108年度減少5.6個百分點。

In 2020, revenues from taxes was the major source of net government revenues of all levels. However, due to factors such as the economic slowdown, tax system changes, pandemic impact, and related tax relief, the proportion of tax revenue fell to 75.4%, lower than 2019 by 5.6 percentage points.

#### 各級政府歲入淨額結構趨勢

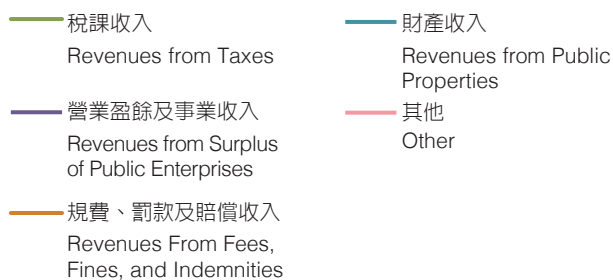
#### Trends in Net Government Revenues Structure of All Levels

單位 Unit : %



附註：資料為決算數。

Note : The figures are final accounts.



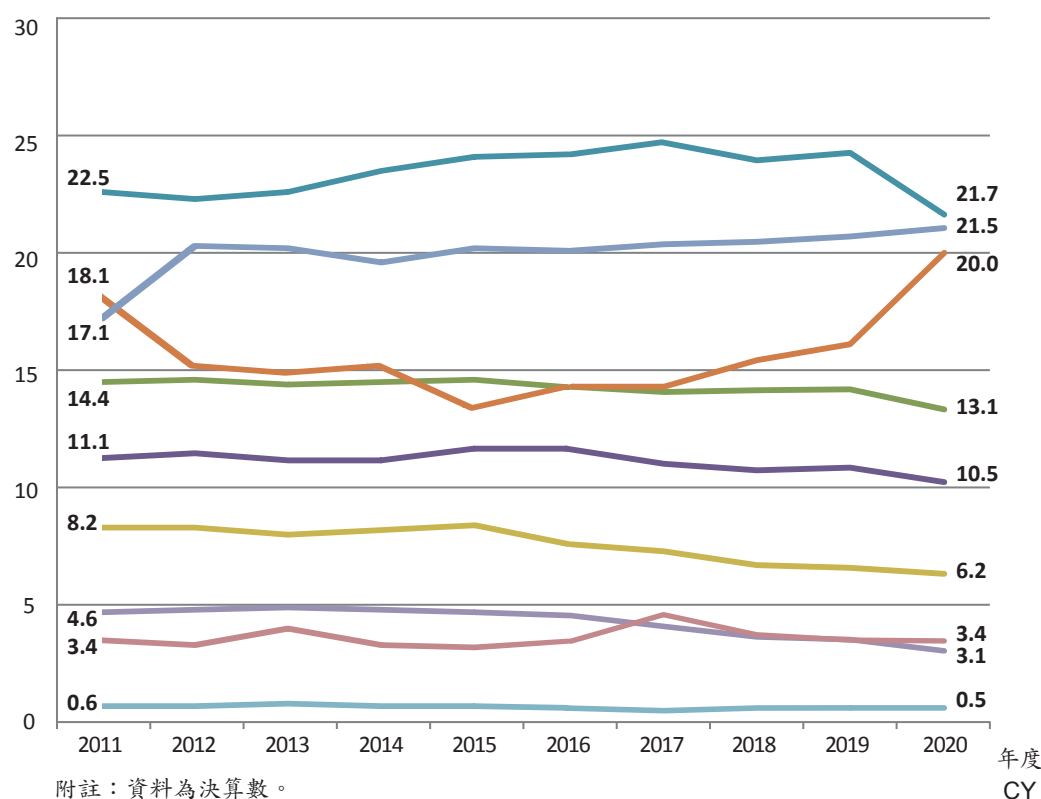
109年度各級政府歲出淨額，以教育科學文化支出、社會福利支出及經濟發展支出所占比重較大，分別占21.7%、21.5%及20.0%；自100年以來，以社會福利支出及經濟發展支出比重各增加4.4與1.9個百分點較多，而退休撫卹支出、債務支出比重則各減少2.0與1.5個百分點。

In 2020, the three larger 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 21.7%, 21.5% and 20.0% respectively. Since 2011, expenditures for (II) and (III) have increased by 4.4 and 1.9 percentage points, whereas expenditures for retirement & condolence and obligations have decreased significantly by 2.0 and 1.5 percentage points.

各級政府歲出淨額結構趨勢

Trends in Net Government Expenditures Structure of All Levels

單位 Unit : %



- 教育科學文化支出  
Expenditures for Education, Science, and Culture
- 社會福利支出  
Expenditures for Social Welfare
- 經濟發展支出  
Expenditures for Economic Development
- 一般政務支出  
Expenditures for General Administration
- 國防支出  
Expenditures for National Defense
- 退休撫卹支出  
Expenditures for Retirement and Condolence
- 債務支出  
Expenditures for Obligations
- 社區發展及環境保護支出  
Expenditures for Community Development and Environmental Protection
- 其他  
Other

## 中央政府財政收支

### Revenues and Expenditures of the Central Government

101年度及102年度中央政府總預算歲入歲出差短受歐債危機及全球經濟停滯影響，歲入歲出差短擴大；103年度以來，景氣回溫及推動稅制調整措施成效陸續顯現，歲入歲出差短大幅縮減，107年度至108年度中央政府總決算歲入歲出賸餘分別1,109億元及1,207億元；109年度受嚴重特殊傳染性肺炎疫情影響，稅收雖短少，所幸非稅課收入受惠5G釋照收入及地上權權利金執行優於預期，總決算歲入歲出仍有賸餘1,295億元。

As for 2012 and 2013, due to the impact of the European debt crisis and stagnation of the global economy, the deficit of the Central Government General Budget expanded. However, by virtue of economic recovery and the concrete achievements brought by the adjustment of taxation which we have promoted since 2014, the deficit has been substantially reduced. The Final Accounts of the Central Government boasted a surplus of NT\$110.9 billion for FY2018 and NT\$120.7 billion for FY2019. As for 2020, the tax revenue is not an expectation due to the impact of the COVID-19 pandemic. However, thanks to the outperformance in execution of 5G (5th generation mobile network) frequency licensing fees and public property revenues, non-tax revenue overall exceeds expectations. The budget achieving rate of annual revenues is over 100%, and there is still a surplus of NT\$129.5 billion for FY2020.

單位：新臺幣拾億元 Unit: NT\$ billion

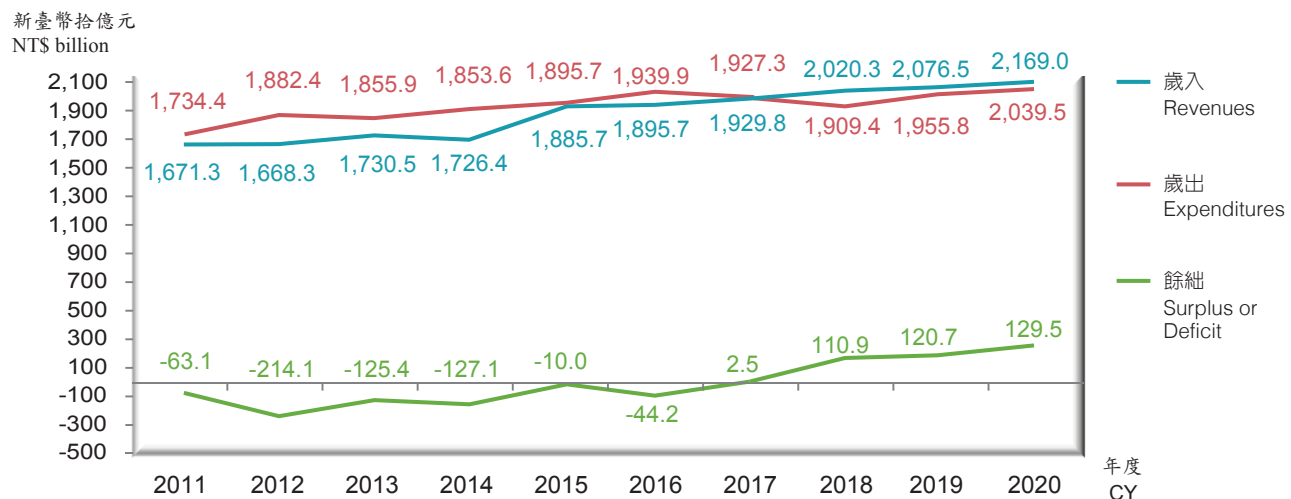
年度 CY	歲入 Revenues	歲出 Expenditures	餘絀 Surplus or Deficit
2011	1,671.3	1,734.4	-63.1
2012	1,668.3	1,882.4	-214.1
2013	1,730.5	1,855.9	-125.4
2014	1,726.4	1,853.6	-127.1
2015	1,885.7	1,895.7	-10.0
2016	1,895.7	1,939.9	-44.2
2017	1,929.8	1,927.3	2.5
2018	2,020.3	1,909.4	110.9
2019	2,076.5	1,955.8	120.7
2020	2,169.0	2,039.5	129.5

附註：1. 依預算法規定，「歲入」不含債務舉借及以前年度歲計賸餘移用，「歲出」不含債務償還。  
2. 100年度至108年度為決算審定數，109年度為院編決算數。

Notes: 1. According to the Budget Act, annual revenues exclude debt raising and the surplus of previous fiscal years. Expenditures exclude debt repayment.

2. (1) 2011~2019: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

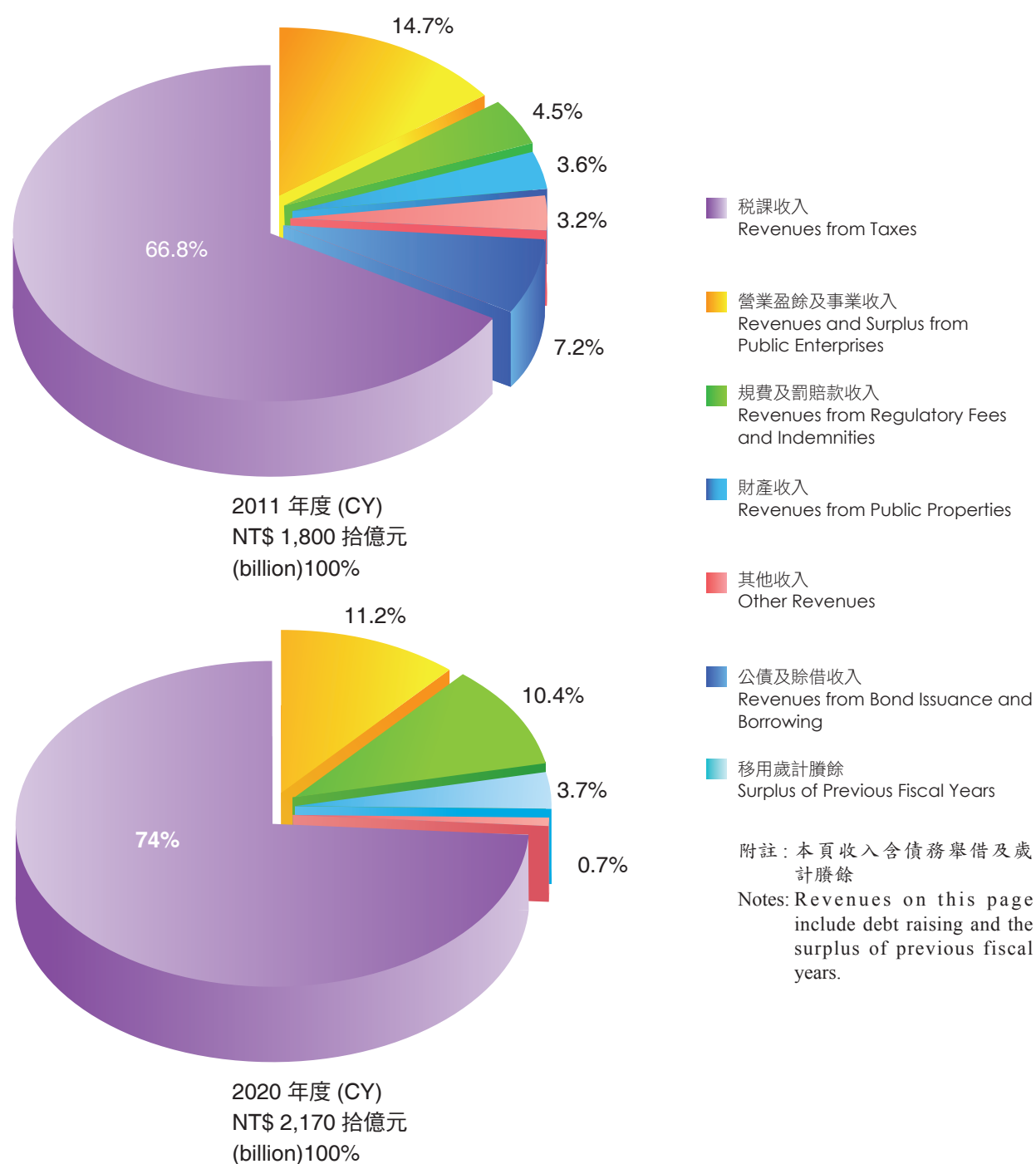
(2) 2020: Final Accounts of the Central Government, edited by the Executive Yuan.



中央政府財政收入以稅課收入為大宗，占全部收入比率由100年度之66.8%成長至109年度之74%。

Tax revenue is the main source of the Central Government budget revenues. The ratio of tax revenue to total revenues (including financing) increased from 66.8% in 2011 to 74% in 2020.

中央政府收入結構  
Structure of the Revenues of the Central Government



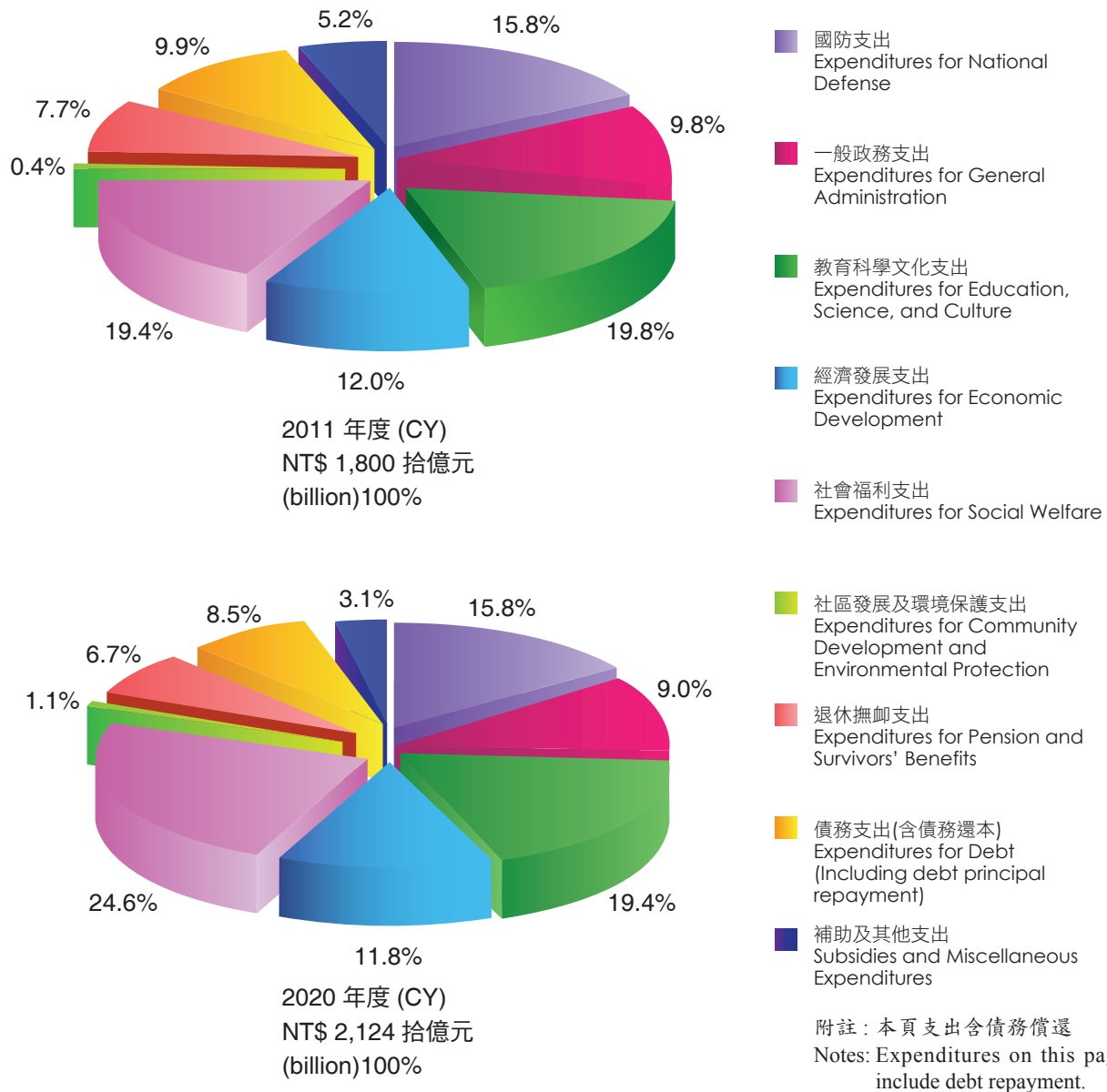
## 中央政府支出結構

### Structure of the Expenditures of the Central Government

近10年，教育科學文化及社會福利支出占政府總支逐年增加，由100年度39.2%上升至109年度44.0%，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社會安全措施。

In the past 10 years, the ratio of the amount of expenditures on education, science, culture, and social welfare to the total government expenditure has gradually increased from 39.2% in 2011 to 44.0% in 2020, 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 social security measures.

中央政府支出結構  
Structure of the Expenditures of the Central Government



## 中央政府債務舉借概況 Issuance of Central Government Debt

近10年，中央政府舉借之1年以上公共債務，均用於籌集建設資金，支應國家重大建設。107年度至109年度中央政府總預算因歲入執行良好及歲出節餘，並未辦理債務舉借。

Over the past decade, all revenues from the central government debt have been used to finance important national construction projects. From 2018 to 2020, due to the excellent execution of annual revenues and reduction in annual expenditures, the central government did not need to issue debt.

### 中央政府債務舉借概況 Issuance of Central Government Debt

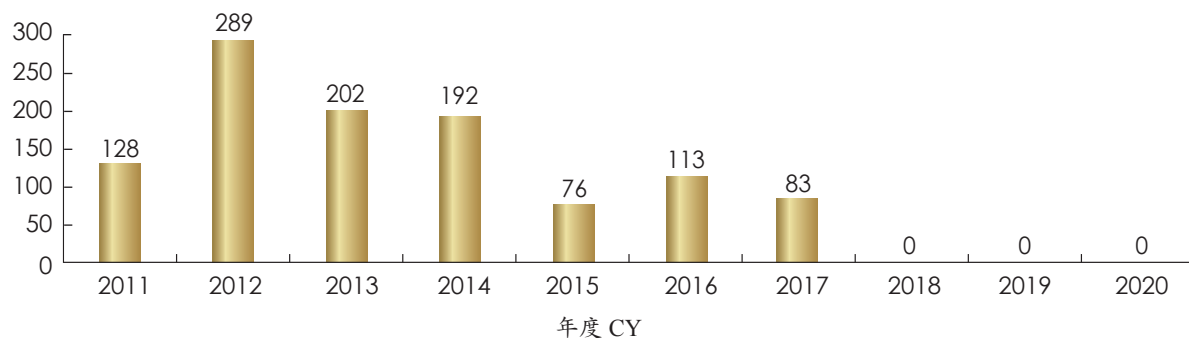
單位：新臺幣拾億元；%  
Unit: NT\$ billion; %

年度 CY	中央政府舉借債務數額 Amount of Central Government Debt	歲出總額 Total Expenditure	中央政府舉借債務數額 歲出總額
			Amount of Central Government Debt Total Expenditure
2011	128	1,788	7.14%
2012	289	1,939	14.88%
2013	202	1,908	10.58%
2014	192	1,916	10.02%
2015	76	1,935	3.94%
2016	113	1,976	5.71%
2017	83	1,974	4.22%
2018	0	1,967	0.00%
2019	0	1,998	0.00%
2020	0	2,078	0.00%

附註：1. 本表舉借債務數額係指受公共債務法第5條第7項規定限制之舉借數。  
2. 本表舉借債務數額100年度至108年度係決算審定數，109年度為院編決算數。  
3. 本表歲出總額均為預算數。

Notes: 1. The debts in this table shall be subject to the limitation set out in the provisions of Article 5, Paragraph 7 of the Public Debt Act.  
2. The source of the amount of central government debt:  
(1) 2011~2019: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.  
(2) 2020: Final Accounts of the Central Government, edited by the Executive Yuan.  
3. Expenditures in this table are the amount of budget.

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109年度，中央政府1年以上公共債務未償餘額5兆5,375億元，占國內生產毛額28.01%。

As of the end of 2020, the central government outstanding debt with a maturity of one year or longer totaled NT\$5,537.5 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 28.01%.

### 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

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
2011	4,751	14,262	33.31%
2012	4,996	14,678	34.04%
2013	5,146	15,271	33.70%
2014	5,276	16,258	32.45%
2015	5,296	17,055	31.05%
2016	5,339	17,555	30.41%
2017	5,353	17,983	29.77%
2018	5,374	18,343	29.30%
2019	5,329	18,887	28.21%
2020	5,537	19,766	28.01%

附註：1. 本表不含外債。

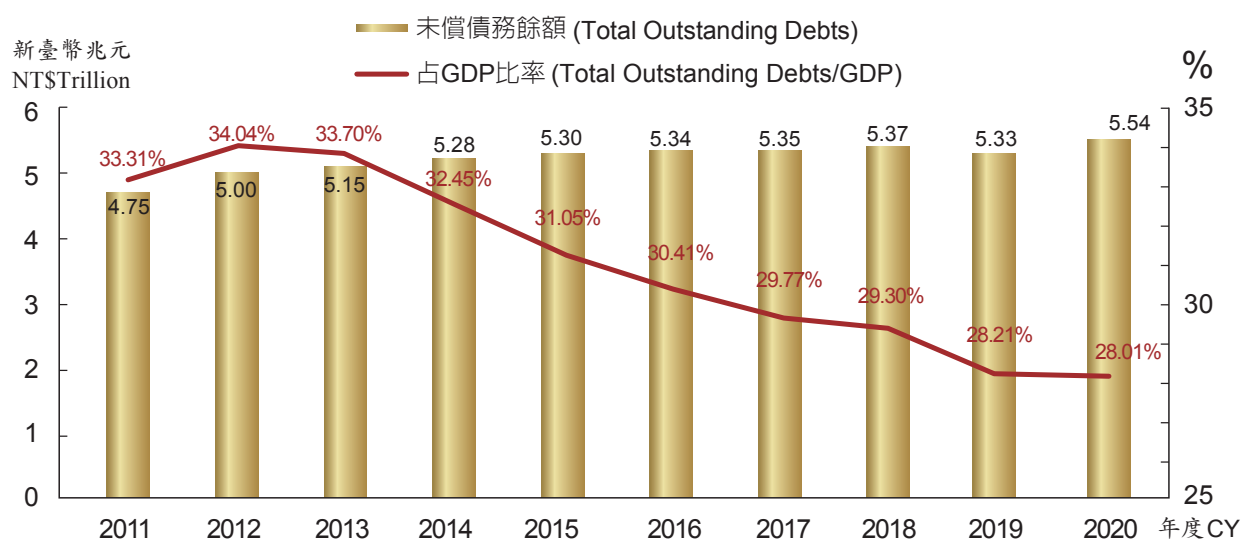
2. 本表 100 年度至 108 年度為決算審定數，109 年度為院編決算數 (GDP 資料來源：行政院主計總處)。

Notes: 1. External debt is not included.

2. (1) 2011~2019: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2020: Final Accounts of the Central Government, edited by the Executive Yuan.

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



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

109年度中央政府債務還本付息占國內生產毛額0.91%。

The repayments of the principal and interest of Central Government Debt as a percentage of GDP stood at 0.91% in 2020.

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

單位：新臺幣拾億元；%  
Unit：NT\$ billion；%

年度 CY	債務還本 Principal Repayment of Central Government Debt	債務付息 Interest Repayment 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
2011	66	111	177	14,262	1.24
2012	94	114	208	14,678	1.42
2013	77	117	194	15,271	1.27
2014	64	115	179	16,258	1.10
2015	66	111	177	17,055	1.04
2016	73	113	186	17,555	1.06
2017	74	101	176	17,983	0.98
2018	79	100	180	18,375	0.98
2019	89	98	186	18,933	0.99
2020	85	95	180	19,766	0.91

附註：1. 本表 100 年度至 108 年度為決算審定數，109 年度為院編決算數。

2. 表列還本數不含中央政府債務基金編列之償還數。

Notes：1. (1) 2011~2019: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2020: Final Accounts of the Central Government, edited by the Executive Yuan.

2. This table excludes the principal repayments of the Central Government Debt Service Fund.

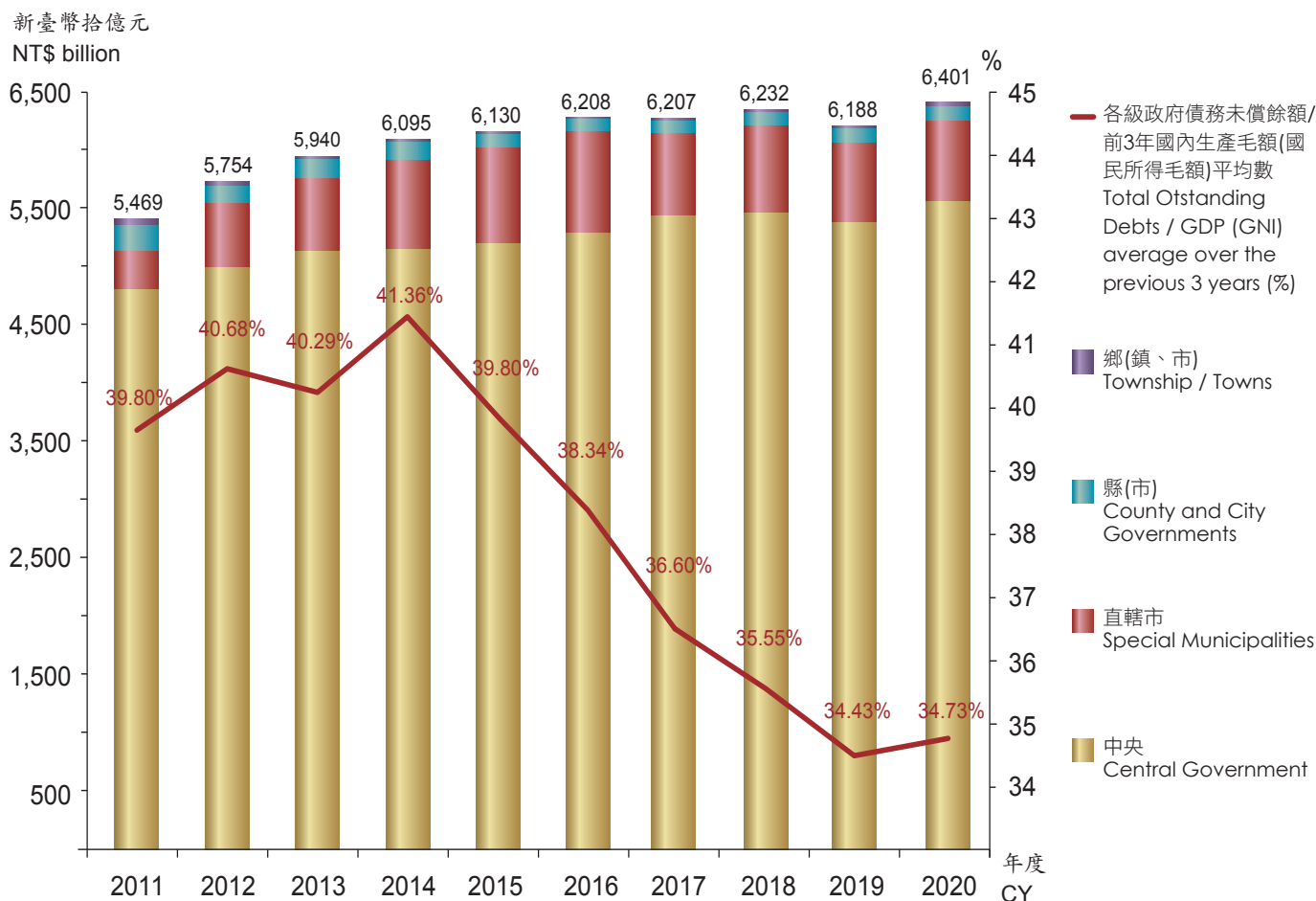
## 各級政府債務未償餘額

### Outstanding Debt of All Levels of Government

近年來，政府積極推動各項重大公共建設，期以導引民間增加投資，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，各級政府1年以上公共債務未償餘額緩步增加，惟仍符合公共債務法規定之債限。

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 with a maturity of one year or longer gradually increases, it still comply with the debt limits laid down in the Public Debt Act.

各級政府債務未償餘額趨勢  
Trends in Outstanding Debt of All Levels of Government



附註：1. 100 年度至 108 年度為決算審定數，109 年度為自(院)編決算數。

2. 100 年度至 102 年度為前 3 年 GNI 平均數，103 年度起為前 3 年 GDP 平均數。

Notes: 1. 2011~2019: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan.

2020: Final accounts for all levels of government.

2. 2011~2013: The amount of total outstanding debt/ (average of GNI for previous three years).

Since 2014: The amount of total outstanding debt/ (average of GDP for previous 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100年度3,485億元增加至109年度之5,235億元，109年度「社會保險支出」及「福利服務支出」合計約占社會福利支出之94.6%。

The social welfare expenditures of the central government have increased consistently, from NT\$348.5 billion in 2011 to NT\$523.5 billion in 2020. Among them, “Social Insurance Expenditure” and “Welfare & Service Expenditure” account for 94.6% of the central government social welfare expenditures.

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

單位：新臺幣拾億元；%  
Unit：NT\$ billion；%

年度 CY	社會保險 支出 Social insurance expenditure	社會救助 支出 Social assistance expenditure	福利服務 支出 Welfare & service expenditure	國民就業 支出 National employment expenditure	醫療保健 支出 Medical health expenditure	合計 Total	占歲出總額 比率 Ratio of central government expenditure
2011	209.8	11.5	104.5	2.8	20.0	348.5	20.09%
2012	269.2	11.1	118.7	2.4	18.7	420.1	22.32%
2013	295.7	10.7	111.2	2.1	19.2	438.9	23.65%
2014	265.9	9.9	115.5	1.6	19.0	411.8	22.21%
2015	294.9	9.0	115.0	1.8	18.8	439.5	23.18%
2016	313.8	9.1	116.0	1.7	19.4	460.1	23.72%
2017	326.2	9.2	115.0	1.6	20.3	472.2	24.50%
2018	350.6	6.4	111.3	1.6	17.4	487.3	25.52%
2019	345.2	8.2	117.7	1.6	17.5	490.3	25.07%
2020	375.1	8.7	120.2	1.6	18.0	523.5	25.70%

附註：100年度至108年度：決算審定數，109年度：院編決算數。

Notes：1. 2011~2019: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.  
2. 2020: Final Accounts of the Central Government, edited by the Executive Yuan.

## 發行公益彩券挹注社會福利財源概況

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

109年度公益彩券銷售金額為1,307.16億元，彩券盈餘分配數為300.17億元，計分配衛生福利部135.07億元、中央健康保險署15.01億元及地方政府150.08億元挹注國民年金、全民健保及地方政府社會福利財源。

The sales of the Public Welfare Lottery in 2020 were NT\$130.72 billion. The lottery distributed surplus was NT\$30.02 billion, of which NT\$13.51 billion was distributed to the Ministry of Health and Welfare, NT\$1.5 billion to the National Health Insurance Administration, and NT\$15.01 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare.

### 公益彩券盈餘分配及銷售量 Accumulated Sales and Amounts of Distributed Surpluses of the Public Welfare Lottery from 2000 to 2019

單位：新臺幣拾億元  
Unit : NT\$ billion

項目 Item	盈餘分配數 Amounts of Distributed Surpluses				銷售金額 Sales Amount
	衛生福利部 (國民年金) Ministry of Health and Welfare (National Pension System)	中央健康保險署 (全民健保準備) National Health Insurance Administration (National Health Insurance Safety Reserve)	地方政府 (社會福利) Local Governments (Social Welfare)	合計 Total	公益彩券 Public Welfare Lottery (PWL)
年度 CY	45%	5%	50%		
2000 ~ 2019	209.5	23.37	234.56	467.43	1,782.47
2020	13.51	1.5	15.01	30.02	130.72
總計 Accumulated Total	223.01	24.87	249.57	497.45	1,913.19

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

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

## 國產及進口紙菸類總量

## 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			合計 Total	
	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	結構比 Structure Ratio %	成長率 Growth Rate %	數量 Quantity	成長率 Growth Rate %
2011	20,705,285	55.47	10.73	16,619,222	44.53	-13.40	37,324,507	-1.49
2012	21,967,404	58.87	6.10	15,347,217	41.13	-7.65	37,314,621	-0.03
2013	22,038,542	57.31	0.32	16,418,958	42.69	6.98	38,457,500	3.06
2014	21,570,931	54.78	-2.12	17,805,245	45.22	8.44	39,376,176	2.39
2015	22,095,743	59.67	2.43	14,932,081	40.33	-16.14	37,027,824	-5.96
2016	25,584,893	67.54	15.79	12,295,101	32.46	-17.66	37,879,994	2.30
2017	32,863,310	84.94	28.45	5,828,460	15.06	-52.60	38,691,770	2.14
2018	31,991,893	83.85	-2.65	6,162,308	16.15	5.73	38,154,201	-1.39
2019	31,226,809	85.58	-2.39	5,262,170	14.42	-14.61	36,488,979	-4.36
2020	28,738,943	82.88	-7.97	5,937,271	17.12	12.83	34,676,213	-4.97

資料來源：1. 國產數據資料(含外銷數量)：依據財政部財政資訊中心提供之資料。  
2. 進口數據資料(含自由港區進口數量)：依據財政部關務署提供之資料。

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

## 國產及進口酒類總量

## Total Amount of Domestic and Imported Alcohol

單位：公石  
Unit : Hectoliter

產品 Products	酒類 Alcohol							
	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	成長率 Growth Rate %
2011	5,099,480	70.00	-0.68	2,185,775	30.00	7.52	7,285,255	1.65
2012	5,449,713	70.95	6.87	2,231,334	29.05	2.08	7,681,047	5.43
2013	5,035,725	69.27	-7.60	2,233,968	30.73	0.12	7,269,693	-5.36
2014	5,153,725	66.95	2.34	2,543,712	33.05	13.87	7,697,436	5.88
2015	5,151,966	65.97	-0.03	2,657,197	34.03	4.46	7,809,163	1.45
2016	5,053,079	64.22	-1.92	2,815,474	35.78	5.96	7,868,553	0.76
2017	5,074,808	63.47	0.43	2,920,231	36.53	3.72	7,995,039	1.61
2018	4,887,968	62.72	-3.68	2,904,794	37.28	-0.53	7,792,762	-2.53
2019	4,696,621	60.57	-3.91	3,057,476	39.43	5.26	7,754,097	-0.50
2020	4,622,874	58.06	-1.57	3,339,884	41.94	9.24	7,962,757	2.69

資料來源：1. 國產數據資料(含外銷數量)：依據財政部財政資訊中心提供之資料。  
2. 進口數據資料(含自由港區進口數量)：依據財政部關務署提供之資料。

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

### 1. 完成 110 年度中央政府總預算、前瞻基礎建設計畫與嚴重特殊傳染性肺炎防治及紓困振興特別預算財源籌措

為有效防治嚴重特殊傳染性肺炎疫情，並因應國家建設及政務推動所需，配合行政院主計總處完成 110 年度中央政府總預算案、前瞻基礎建設計畫第 3 期（110 年度至 111 年度）特別預算案與嚴重特殊傳染性肺炎防治及紓困振興特別預算案（109 年 1 月 15 日至 110 年 6 月 30 日）財源籌編，業經立法院審議通過，分述如下：

- (1) 110 年度中央政府總預算經總統 110 年 2 月 9 日公布，歲入 2 兆 534 億元，歲出 2 兆 1,359 億元，歲入歲出差短 825 億元，加計債務還本數 850 億元，債務舉借數 1,675 億元。
- (2) 前瞻基礎建設計畫第 3 期（110 年度至 111 年度）特別預算經總統 110 年 2 月 9 日公布，歲出 2,298 億元，包括 110 年度 1,241 億元及 111 年度 1,058 億元，以舉借債務支應。
- (3) 嚴重特殊傳染性肺炎防治及紓困振興特別預算及 2 次追加預算（109 年 1 月 15 日至 110 年 6 月 30 日）分別經總統 109 年 3 月 18 日、5 月 13 日及 11 月 11 日公布，歲出計 4,199 億元，以舉借債務 3,899 億元及移用以前年度歲計賸餘 300 億元支應。

### 2. 完成菸酒管理相關法規修正

- (1) 109 年 2 月 3 日修正發布「財政部優質酒類認證作業要點」、「財政部優質酒類認證評審作業程序」、「財政部優質酒類認證評審基準—米酒及料理酒類」及「財政部優質酒類認證評審基準—糧穀釀造酒類」。
- (2) 109 年 7 月 10 日訂定發布「財政部對受嚴重特殊傳染性肺炎影響營運艱困之專營菸酒批發及零售業紓困辦法」。
- (3) 109 年 8 月 7 日修正發布「財政部優質酒類認證評審基準—高粱酒」第 1 點及第 2 點。
- (4) 109 年 10 月 5 日修正發布「菸酒查緝及檢舉案件處理作業要點」第 6 點、第 19 點之 1 及第 45 點。

### 3. 精進國庫支付業務

- (1) 109年7月整合國庫電子支付系統及中央政府歲計會計資訊管理系統，建置特別預算追加(減)預算歲出分配預算電子化處理機制，提供跨機關跨系統電子化作業平臺，簡化各機關作業程序。
- (2) 109年7月推動國庫支付資料檢核及金融機構資料e化處理機制，提升付款時效與服務品質。
- (3) 109年8月實施各機關使用國庫電子支付系統與網站服務系統帳號權限e化清查及維護處理機制，確保各機關使用國庫支付相關系統之存取安全及強化內稽內控功能。
- (4) 鑑於中央政府各機關發放嚴重特殊傳染性肺炎疫情各項防疫、紓困及振興補助款急迫性，建構國庫支付相關精進策略，快速辦理庫款撥付；另協調中央銀行國庫局及財金資訊股份有限公司配合金流作業，加速款項匯入受款人帳戶。

### 4. 強化地方政府債務管制措施

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

### 5. 定期適量發行債券，活絡債市發展

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

### 6. 完成公股事業109年股東常會董事改選

109年度合作金庫金融控股股份有限公司、彰化商業銀行股份有限公司及關貿網路股份有限公司董事改選結果，順利圓滿完成，全力維護公股權益。

## **1. Completion of the Preparation for Annual Revenue of the 2021 Central Government General Budget and Special Budgets**

In response to the outbreak of the COVID-19 and to support national construction and government expenditures, the MOF has worked in co-operation with the DGBAS to complete the preparation for revenues of the 2021 Central Government General Budget Proposal and Special Budget Proposals as scheduled, which were then approved by the Legislative Yuan. The budgets are as follows:

- (1) The 2021 Central Government General Budget was announced by the President on February 9, 2021. The annual revenue is NT\$2,053.4 billion and the annual expenditure is NT\$2,135.9 billion, leading to a NT\$82.5 billion deficit. Combined with the debt repayment of NT\$85 billion within the amount required for financing, the total was NT\$167.5 billion.
- (2) The third stage of the Forward-Looking Infrastructure Development Program Special Budget (2021 to 2022) was announced by the President on February 9, 2021. The annual expenditure is NT\$229.8 billion, including NT\$124.1 billion in 2021 and NT\$105.8 billion in 2022, totally financed from debt.
- (3) The Special Budget of Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens including the supplementary budgets, with an execution period from January 15, 2020 till June 30, 2021, were separately announced by the President on March 18, May 13, and November 11, 2020. The annual expenditure is NT\$419.9 billion in total, which will be funded by NT\$30 billion surplus from the previous fiscal year, and NT\$389.9 billion debt borrowing.

## **2. Amendments to Regulations Concerning Tobacco and Alcohol Administration**

- (1) Promulgated amendments on the “Directions for the Operation of the Certification on the Certified Alcohol,” the “Evaluating Procedures for Granting Certification on the Certified Alcohol,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality-Rice spirits and cooking alcohols,” and “The MOF Standard for Evaluation of the Certification of Alcohol Quality-Alcoholic beverages brewed from grains” on February 3, 2020.
- (2) Promulgation of the “Regulations of the MOF for the Relief of Wholesalers and Retailers Specializing in Tobacco or Alcohol Extremely Impacted by Severe Pneumonia with Novel Pathogens” on July 10, 2020.
- (3) Promulgated amendments on Paragraphs 1 and 2 of “The MOF Standard for Evaluation of the Certification of Alcohol Quality-Sorghum Spirits” on August 7, 2020.
- (4) Promulgated amendments on Articles 6, 19-1, and 45 of “Directions for the Handling of Seizures and Accusations for Tobacco and Alcohol -Related Products” on October 5, 2020.

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

- (1) In July 2020, the Electronic Payment System of the Treasury and the Government Budget Accounting Information Management System were integrated, and the e-mechanism of annual expenditures of budget distribution of the supplementary budget of the special budget was set up to provide an inter-agency and cross-system electronic operation platform and to simplify the operation procedures of agencies.
- (2) In July 2020, the treasury payment data inspection and financial institution data e-processing mechanism of the NTA were promoted to improve payment efficiency and service quality.
- (3) Starting from August 2020, these processing mechanisms were set up for e-checking and maintenance of accounts permissions for agencies using the electronic payment system of the Treasury and the online service system to ensure access security and to strengthen the internal audit and control functions.
- (4) The NTA established refined strategies related to treasury payment to meet the needs of the urgency of granting various subsidies from central government agencies more quickly for pandemic prevention, relief, and revitalization measures for COVID-19. Moreover, the NTA coordinated the Central Bank and Financial Information Service Co., LTD (FISC) to cooperate with the cash flow operation to speed up the remittance of funds to payees' accounts.

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

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

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

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

### **6. Completion of the Election of the Board of Directors in Government-Owned Share Enterprises in 2020**

The 2020 board of directors elections for the Taiwan Cooperative Financial Holding Co., Ltd., Chang Hwa Commercial Bank, Ltd., and Trade-Van Information Services Co., Ltd. were held smoothly and successfully, so the interests of government-owned shareholdings were well-protected.

# TAXATION



TAXATION

賦 稅

# 賦 稅

## TAXATION

### 沿革

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

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

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

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

### History

Under the National Government of the ROC, 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 Commodity Tax Act. A committee was then established to take charge of matters regarding the evaluation of taxable values for the commodity tax, and the Director General of the Taxation Agency was appointed to be head of this committee.

In February 1981, The Organization Act of the MOF was promulgated, and The Organization Statute of the Taxation Agency, MOF was enacted in 1982 whereby the Taxation Agency was formally established and became one of the statutory subordinate organizations of the MOF on January 1, 1983. In addition to its original tasks, an increased workload of tax auditing and anti-corruption matters was imposed on the Agency.

On February 3, 2012, in accordance with the reorganization of the Executive Yuan, the Organizational Act of Taxation Administration, MOF 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.

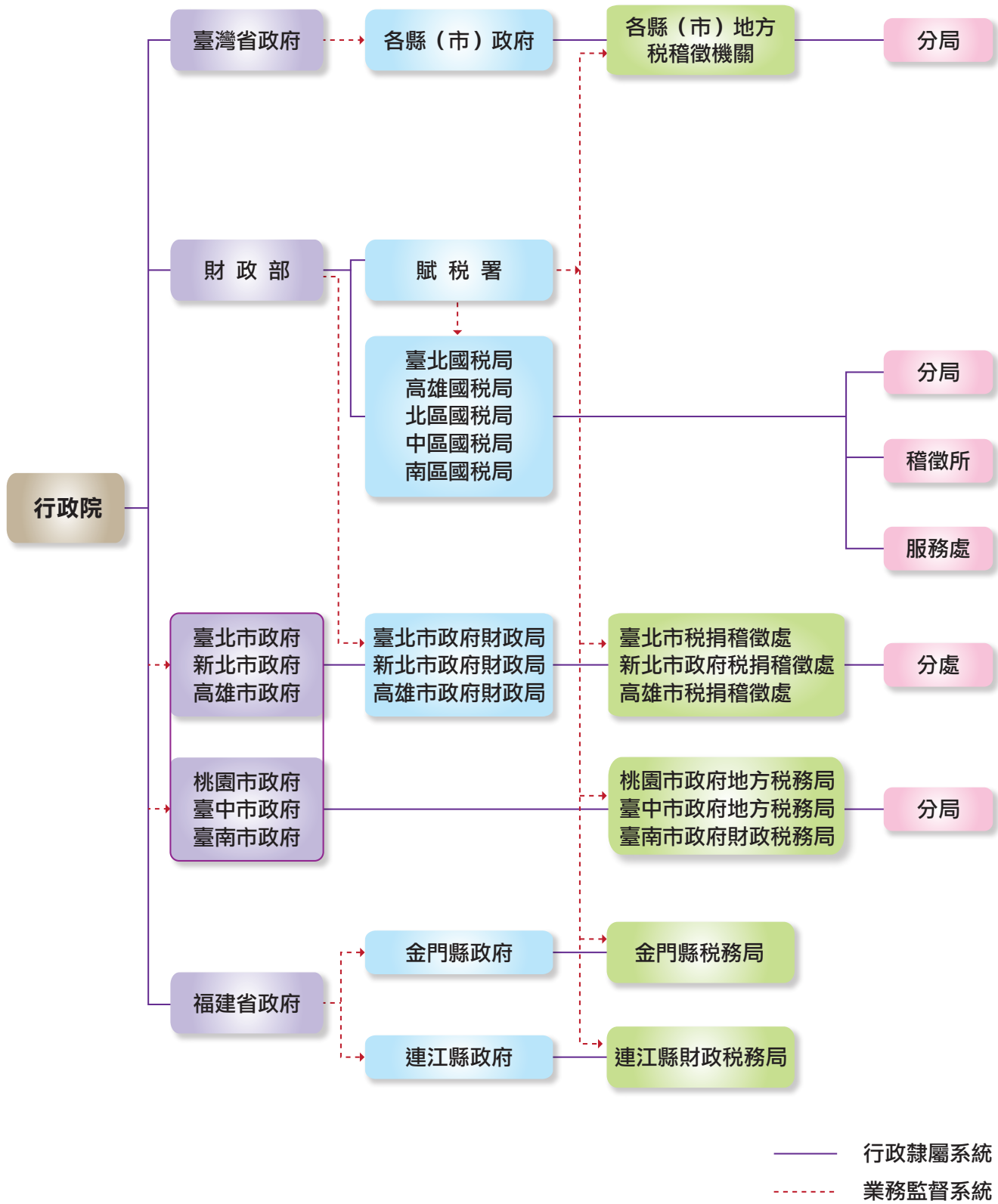
## 主要工作

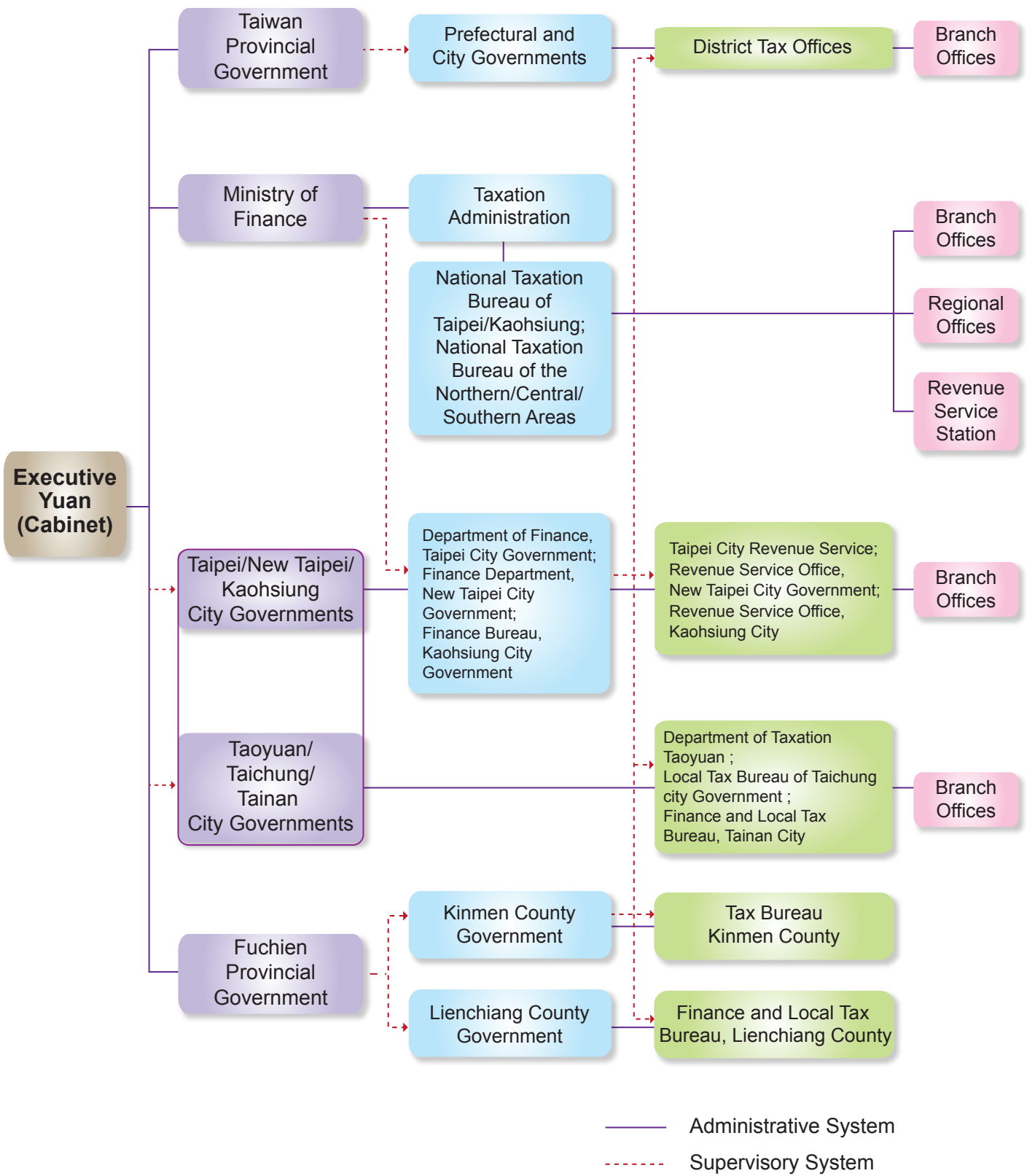
1. 所得稅、加值型及非加值型營業稅（下稱營業稅）、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅及稅捐稽徵等各法規之訂定、修正、解釋之研議及稽徵業務之規劃、解答。
2. 地方稅法通則修正、解釋之研議及地方政府開徵臨時稅、附加稅、特別稅之審議。
3. 國稅稽徵業務之規劃、指揮、監督、考核、解答。
4. 地方稅稽徵業務之規劃、督導、考核、解答。
5. 各地區國稅局監察業務之指揮、監督、考核。
6. 新增稅目法規之擬訂及稽徵業務之規劃、解答。
7. 免稅、減稅、退稅之審核。
8. 涉外稅捐。
9. 其他有關賦稅事項。

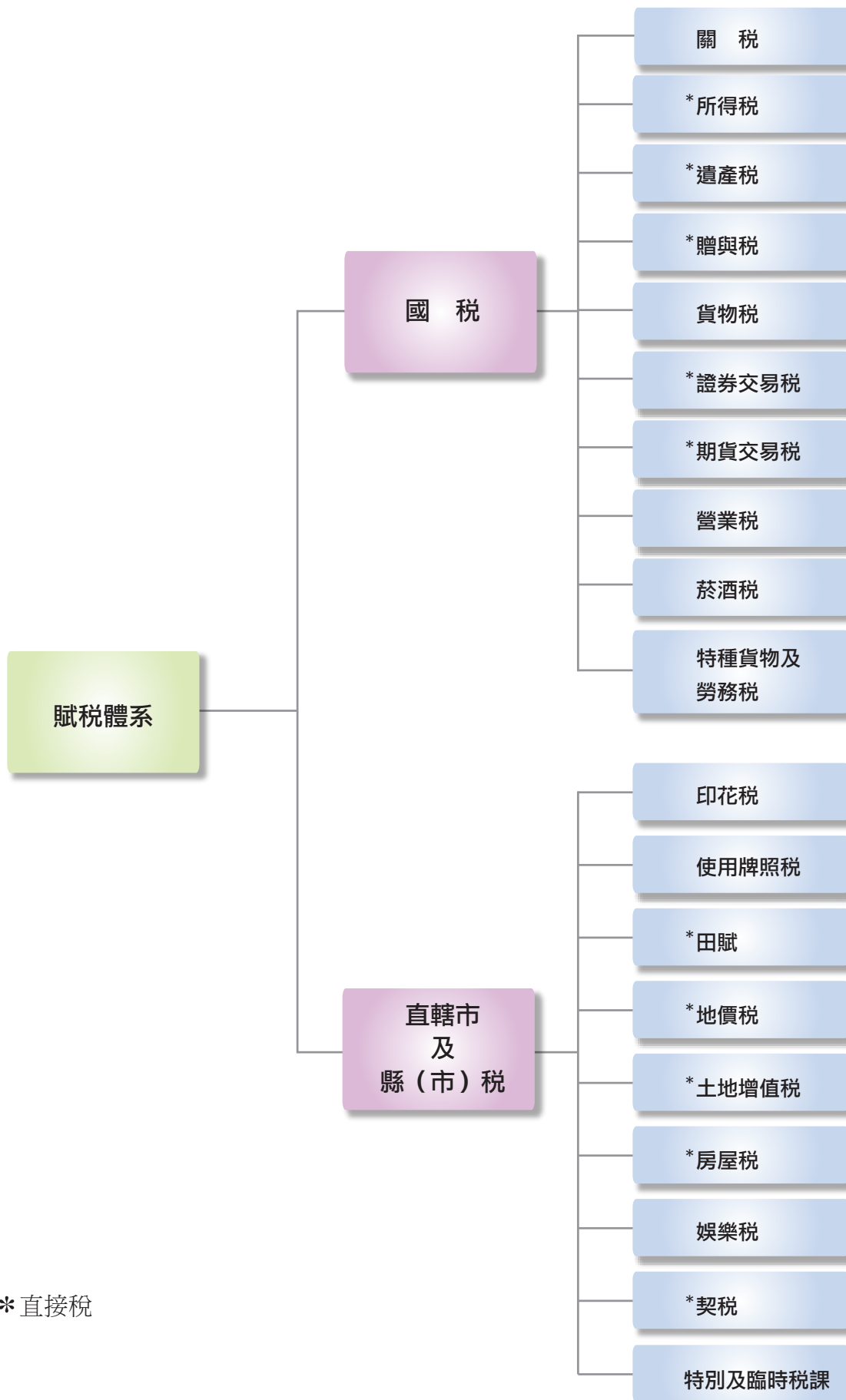
## Functions

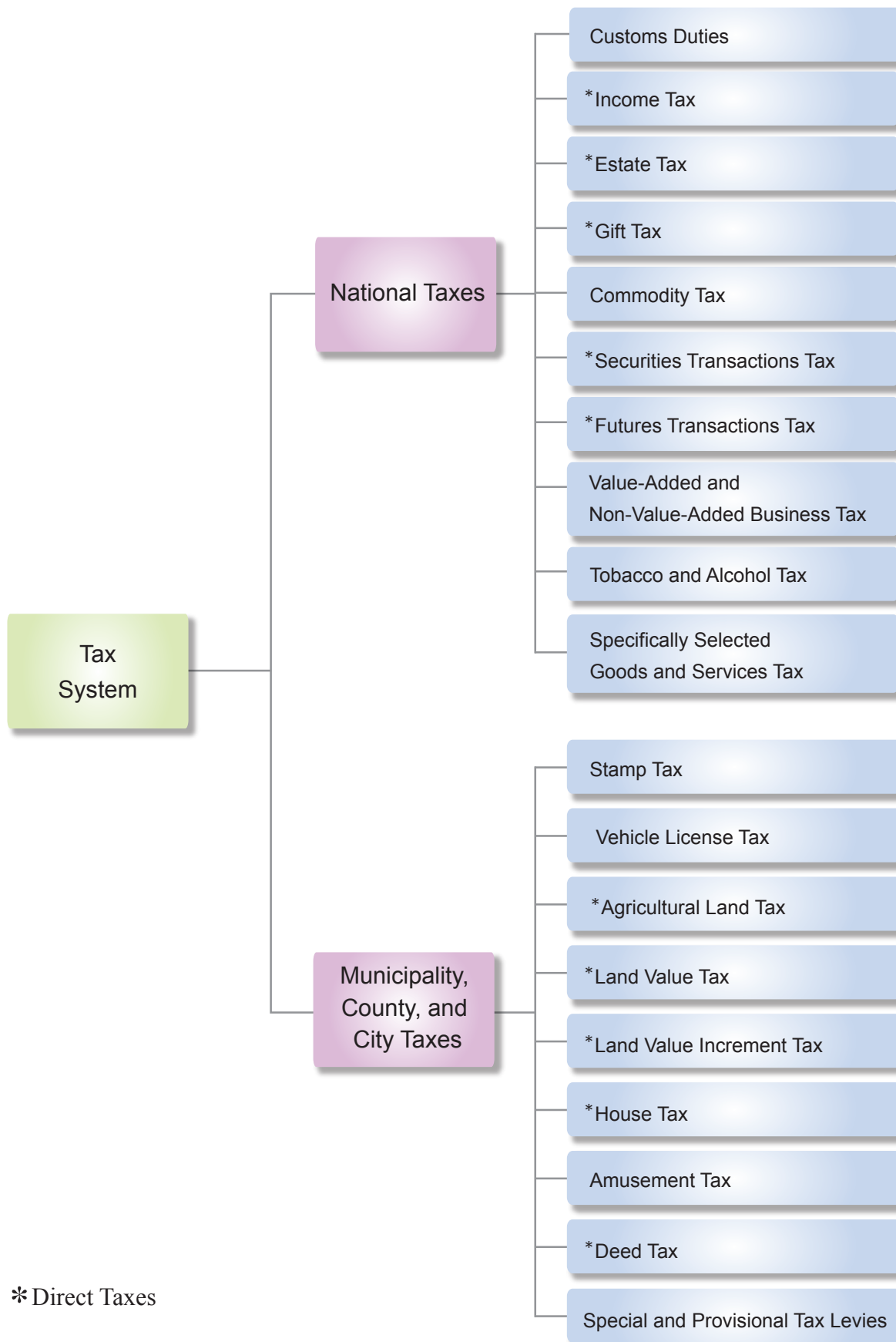
1. To enact, revise, and interpret the Acts for Income Tax, Value-added and Non-value-added Business Tax (hereinafter referred to as Business Tax), Securities Transactions Tax, Futures Transactions Tax, Stamp Tax, Commodity Tax, Tobacco and Alcohol Tax, Estate Tax, Gift Tax, Land Tax, House Tax, Vehicle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

# 賦稅行政組織系統（內地稅）









## 賦稅收入成長概況

### Growth of Tax Revenues

近10年賦稅收入大致呈逐年增加趨勢，其中101年、102年因歐債危機，106年因所得稅表現欠佳，總稅收增幅較小，108年賦稅收入達2兆4,705億元，為歷年最高，109年因上年企業獲利下降、若干稅制調整及因應嚴重特殊傳染性肺炎疫情之稅務紓困措施等影響，降至2兆3,987億元，較108年減少718億元，下滑2.9%。

Over the last decade, tax revenues have generally been increasing year by year. Due to the European debt crisis in 2012 and 2013, and poor income tax performance in 2017, however, tax revenues increased only slightly. In 2019, tax revenues reached NT\$2,470.5 billion, the highest ever. Due to the impact of the decline in corporate profits in 2019, certain tax adjustments and tax relief measures in response to COVID-19, tax revenue fell to NT\$2,398.7 billion in 2020, a decrease of NT\$71.8 billion, or 2.9%, compared with 2019.

### 賦稅收入成長概況 Growth of Tax Revenues

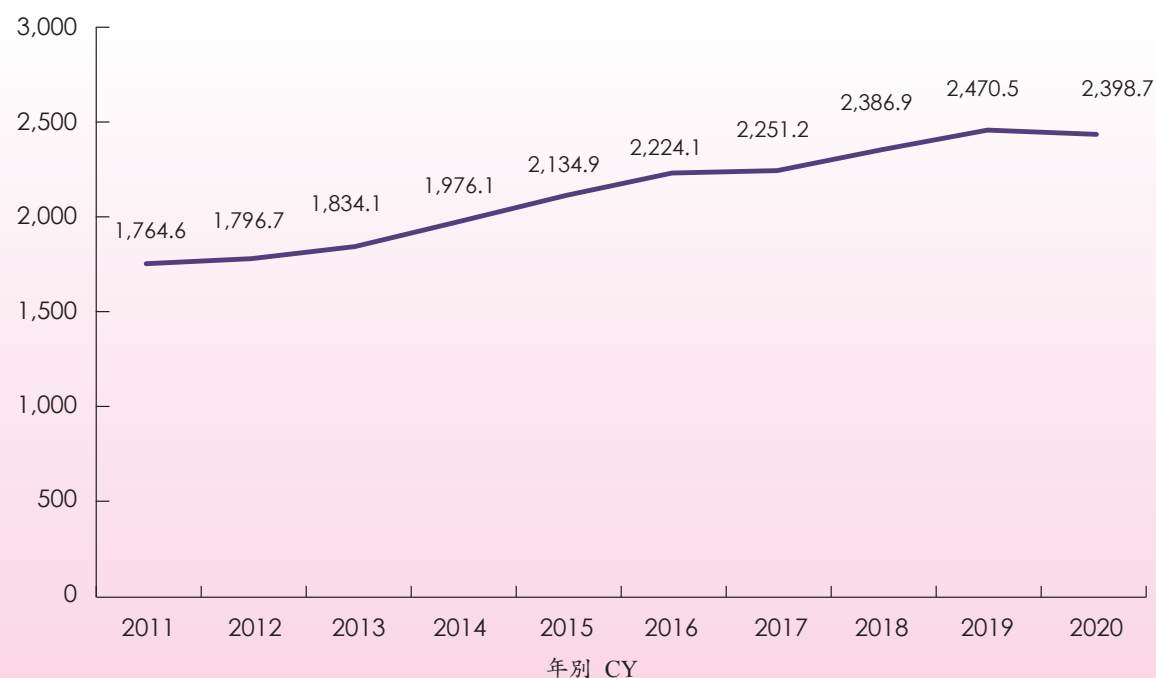
單位：新臺幣拾億元

Unit: NT\$ billion

年別 CY	賦稅收入 Tax Revenues	年增率 Growth Rate	定基指數 100年=100 Index Base CY 2011=100
2011	1,764.6	8.8	100
2012	1,796.7	1.8	102
2013	1,834.1	2.1	104
2014	1,976.1	7.7	112
2015	2,134.9	8.0	121
2016	2,224.1	4.2	126
2017	2,251.2	1.2	128
2018	2,386.9	6.0	135
2019	2,470.5	3.5	140
2020	2,398.7	-2.9	136

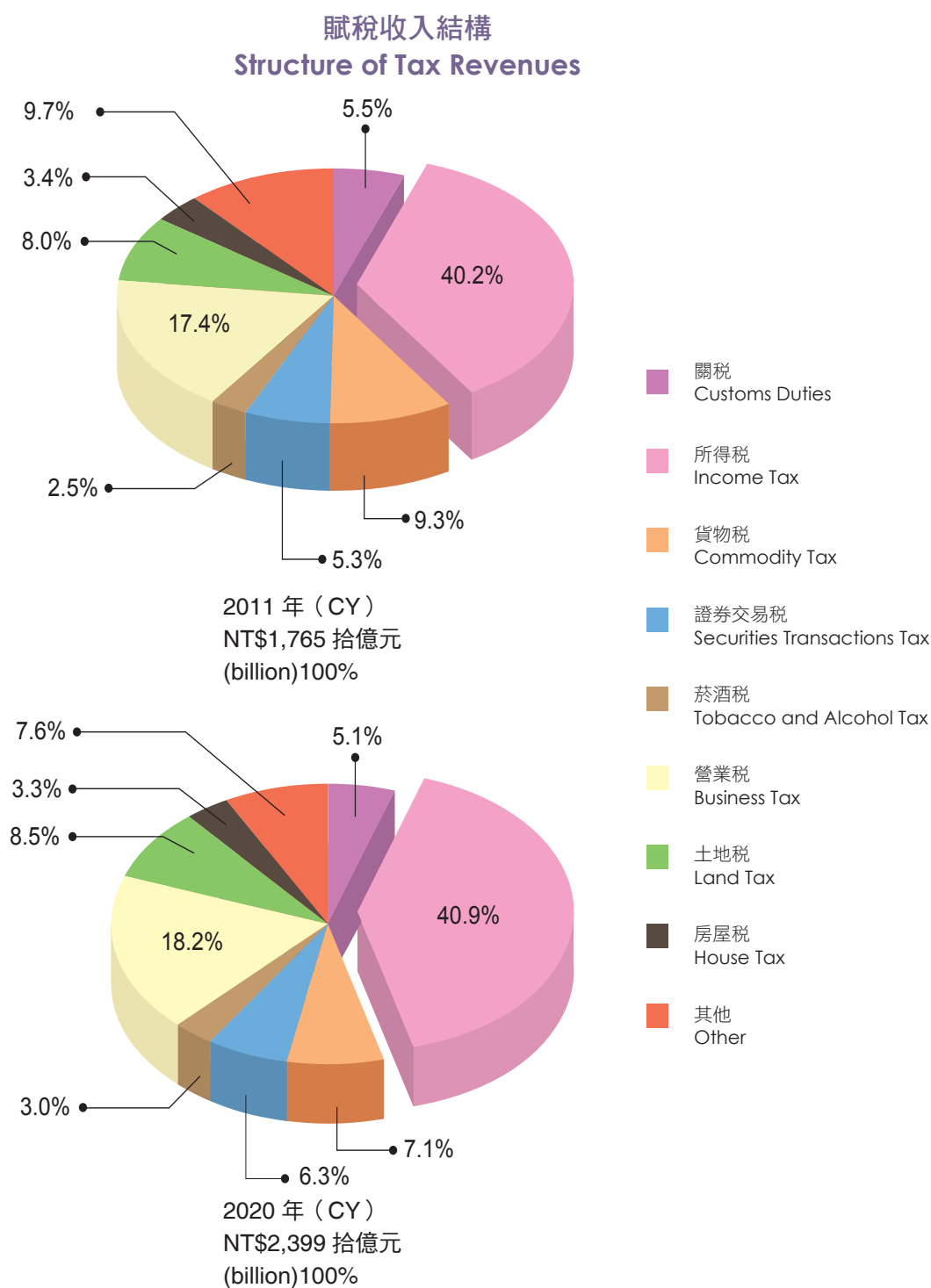
新臺幣拾億元

NT\$ billion



109年賦稅收入以所得稅占40.9%最大，較100年增加0.7個百分點，其次為營業稅占18.2%，增加0.8個百分點，土地稅占8.5%，增加0.5個百分點，貨物稅占7.1%，減少2.2個百分點，顯示賦稅結構已有顯著變化。

In 2020, revenue from income tax increased by 0.7 percentage points to 40.9% of the tax revenues and comprised the largest share, while revenue from business tax increased by 0.8 percentage points to 18.2%, revenue from land tax increased by 0.5 percentage points to 8.5% and that from commodity tax decreased by 2.2 percentage points to 7.1%, compared with the corresponding figures of 2011, 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

109年受部分企業上年獲利衰退，以及政府因應疫情提供延(分)期繳稅與免辦109年度營利事業所得稅暫繳等租稅協助措施，致稅收減少，與108年比較，其中所得稅減少14.5%最多，惟證券交易稅增加65.2%，土地稅增加6.1%，營業稅增加3.9%。

Due to the decline in corporate profits in 2018, as well as the government's provision of tax assistance measures such as deferred and installment payment and exemption from the provisional profit-seeking enterprise income tax of 2020 in response to COVID-19, tax revenues were reduced in 2020. Compared with 2019, income tax decreased the most by 14.5%, securities transaction tax increased by 65.2%, land tax increased by 6.1%, and business tax increased by 3.9%.

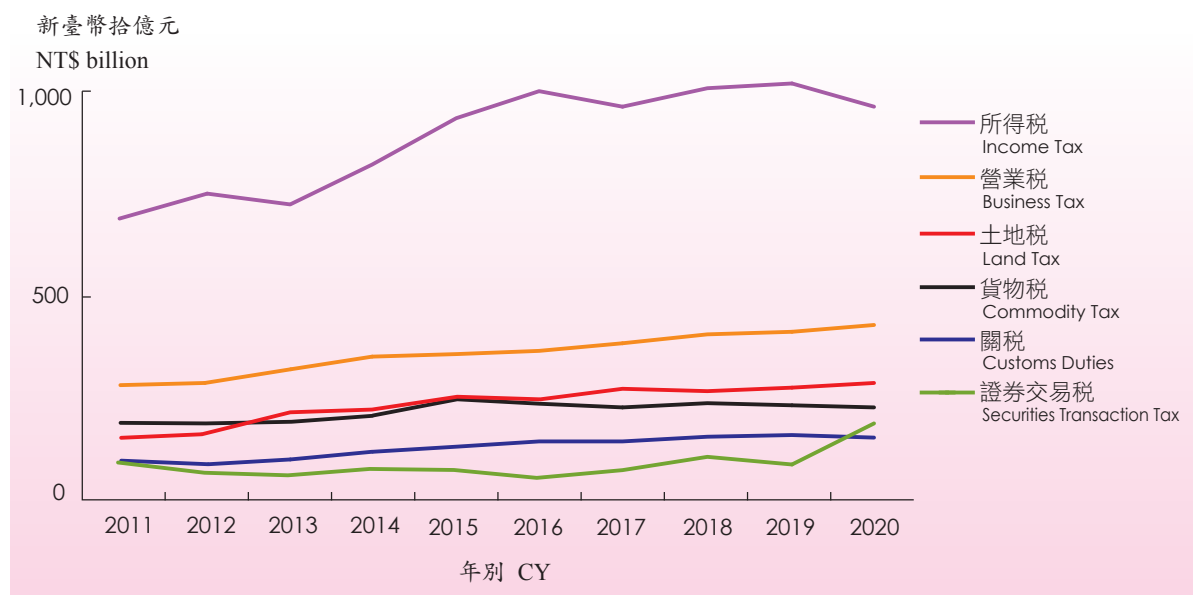
### 主要賦稅收入成長趨勢 Trends in the Growth of Major Taxes

單位：新臺幣拾億元  
Unit: NT\$ billion

年別 CY	關稅 Customs Duties	所得稅 Income Tax	貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	營業稅* Business Tax	土地稅 Land Tax
2011	96.3	710.2	164.9	94.0	307.7	142.0
2012	94.9	760.8	160.9	71.9	306.5	143.8
2013	97.0	743.3	162.5	71.4	328.0	174.1
2014	107.1	813.5	172.9	88.7	360.7	173.2
2015	111.0	936.7	183.1	82.0	360.9	184.6
2016	115.0	1,006.4	181.9	70.9	378.4	177.3
2017	115.0	986.4	178.5	90.0	385.0	188.7
2018	120.1	1,077.1	180.1	101.2	415.4	182.4
2019	123.0	1,148.8	176.9	91.2	420.9	193.0
2020	121.4	981.7	170.2	150.6	437.2	204.7

附註：\* 營業稅含未指定用途營業稅與金融業營業稅。

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



## 直接稅與間接稅比重 Direct Taxes and Indirect Taxes

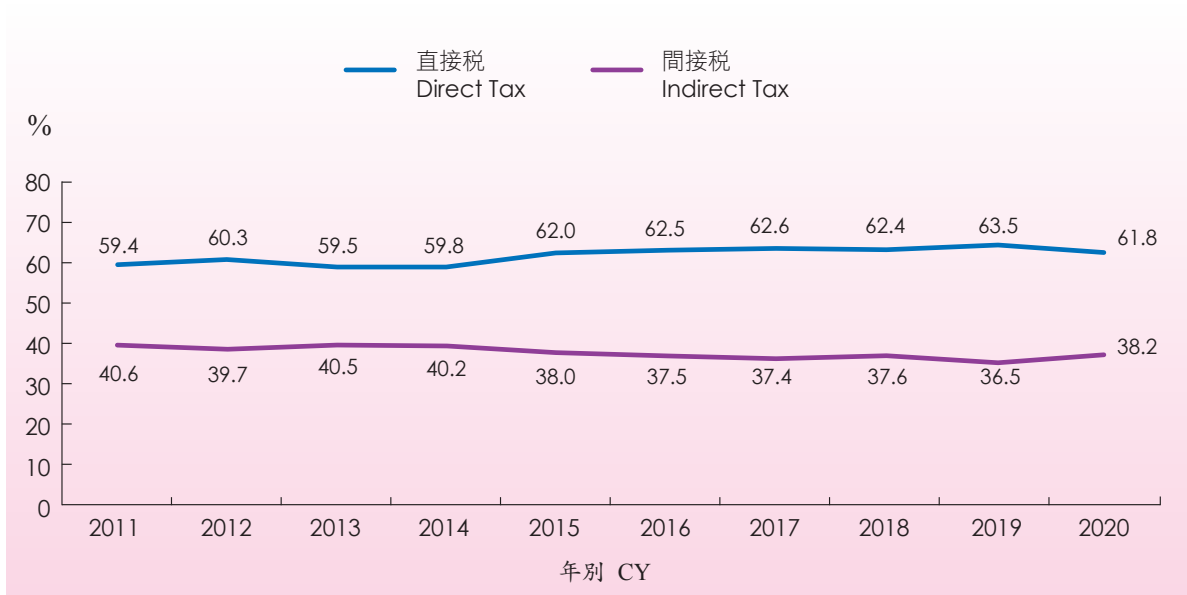
近10年，由於政府致力改進稅制結構，加強所得稅稽徵，各年直接稅占賦稅收入之比重呈上升趨勢，108年達63.5%，為歷年最高，109年降為61.8%，主因所得稅減少。

In the past ten years, due to government efforts in improving the tax structure and in strengthening the collection of income tax, revenue from direct taxes as a percentage of tax revenues has risen, and in 2019, revenue from direct taxes rose to 63.5%, the highest in past years. It fell to 61.8% in 2020, mainly due to the decrease in income tax.

### 直接稅與間接稅比重 Direct Taxes and Indirect Taxes

單位 Unit : %

年別 CY	直接稅 Direct Tax	間接稅 Indirect Tax
2011	59.4	40.6
2012	60.3	39.7
2013	59.5	40.5
2014	59.8	40.2
2015	62.0	38.0
2016	62.5	37.5
2017	62.6	37.4
2018	62.4	37.6
2019	63.5	36.5
2020	61.8	38.2



## 國民稅負及賦稅收入占各級政府歲出淨額百分比

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

由於受到部分上市(櫃)公司108年獲利衰退，及政府因應疫情提供延(分)期繳稅與免辦109年度營所稅暫繳等租稅協助措施，109年稅收年減逾7百億元，加上因應疫情之公共支出擴大，賦稅收入占各級政府歲出淨額比率為70.6%，為近7年來低點。如拉長觀察時間，我國因採行簡政輕稅措施，近年賦稅負擔率(賦稅收入占國內生產毛額之比率)多維持在12%至13%之間。

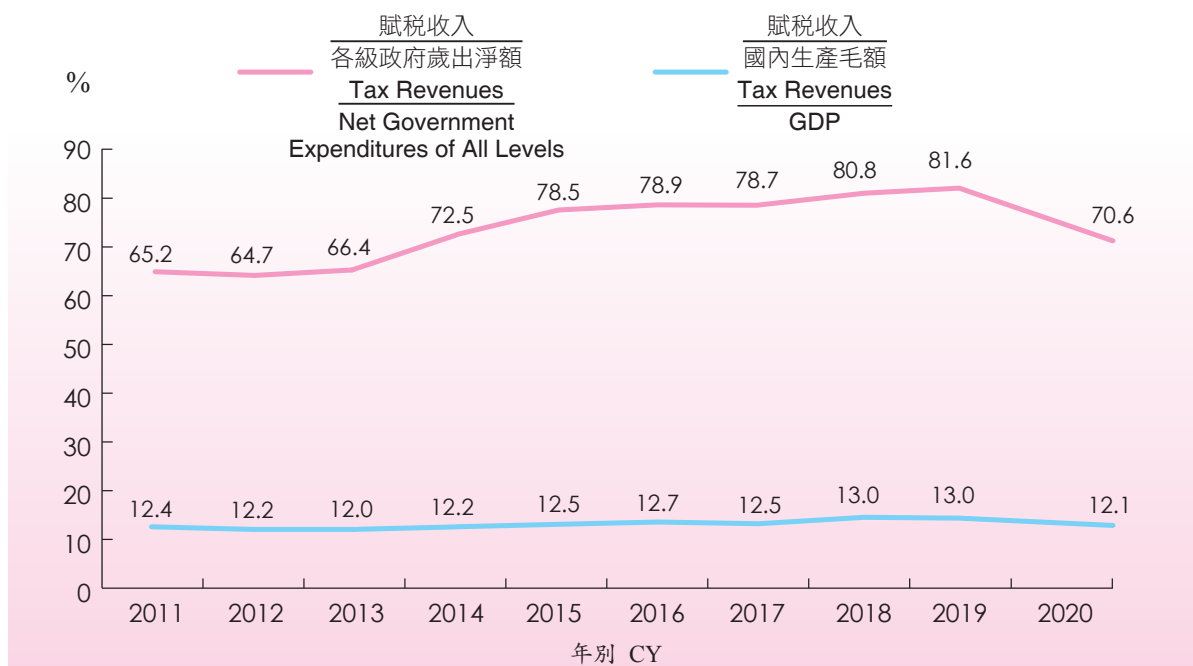
Due to the decline in profits of some listed companies in 2019, and the government's provision of tax assistance measures such as postponement, tax payment by installment and exemption of temporary payment of profit-seeking enterprise income tax in response to the pandemic, reducing tax revenues more than NT\$70 billion in 2020, coupled with the expansion of public expenditure in response to the epidemic, the percentage of tax revenues to net government expenditures of all levels decreased to 70.6%, the lowest within 7 years. If the observation period is extended, as our country adopts policies to simplify administration and decrease the tax burden, our tax burden is maintained at between 12% and 13%.

單位 Unit : %

年別 CY	賦稅收入*	賦稅收入
	各級政府歲出淨額 Tax Revenues Net Government Expenditures at All Levels	國內生產毛額 Tax Revenues GDP
2011	65.2	12.4
2012	64.7	12.2
2013	66.4	12.0
2014	72.5	12.2
2015	78.5	12.5
2016	78.9	12.7
2017	78.7	12.5
2018	80.8	13.0
2019	81.6	13.0
2020	70.6	12.1

附註：\* 本欄之賦稅收入不含金融業營業稅、健康福利捐與特種貨物及勞務稅；103年起含特種貨物及勞務稅；106年起不含撥入長照基金之稅款。

Note : \* In this column, tax revenues exclude financial enterprises business tax, health and welfare surcharge on tobacco, specifically selected goods and services tax. Tax revenues since 2014 include specifically selected goods and services tax. Starting from 2017, tax revenues exclude revenues for long-term care services development fund.



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

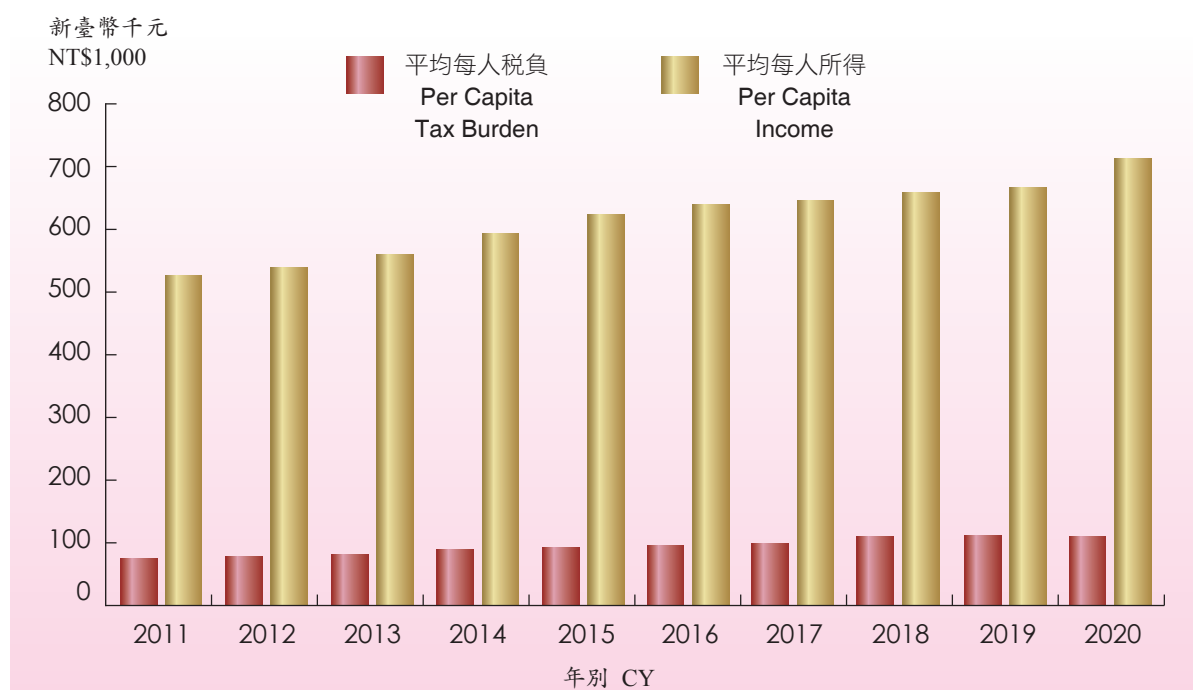
我國平均每人所得逐年增加，平均每人稅負亦呈增加，108年稅負占所得比率為15.1%，為近年高點，109年比率則因稅收下滑而降為14.1%，較108年減少1.0個百分點。

The per capita income and tax burden has increased gradually. The tax burden ratio accounted for 15.1% in 2019, the highest point in recent years. The rate in 2020 is due to reduced taxes, decreasing by 1.0 percentage points to 14.1%, compared with 2019.

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

單位：新臺幣元；%  
Unit：NT\$；%

年別 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
2011	76,126	527,186	14.4
2012	77,237	537,021	14.4
2013	78,569	565,198	13.9
2014	84,478	607,264	13.9
2015	90,992	633,367	14.4
2016	94,609	650,854	14.5
2017	95,586	667,945	14.3
2018	101,253	677,201	15.0
2019	104,723	691,579	15.1
2020	101,707	722,873	14.1

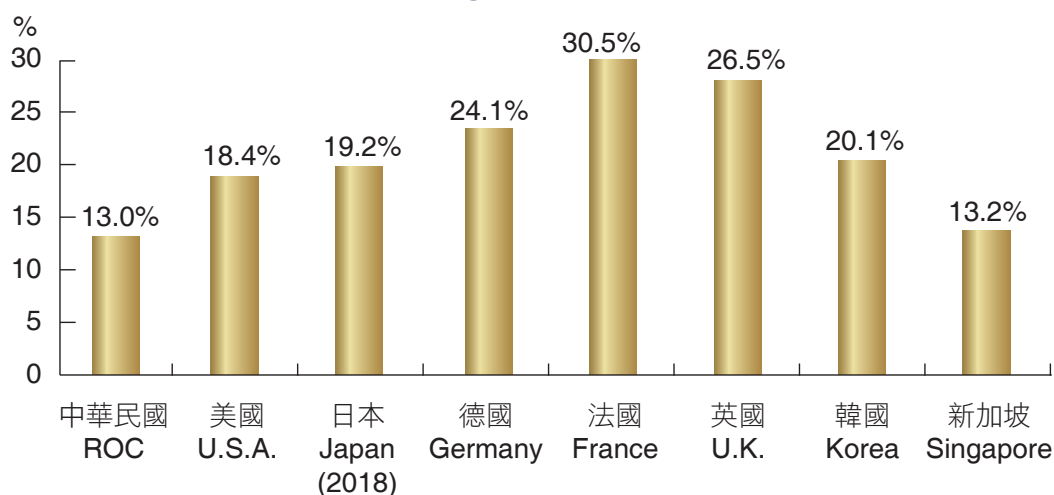


## 選樣國家租稅負擔比較 Tax Burdens of Selected Countries

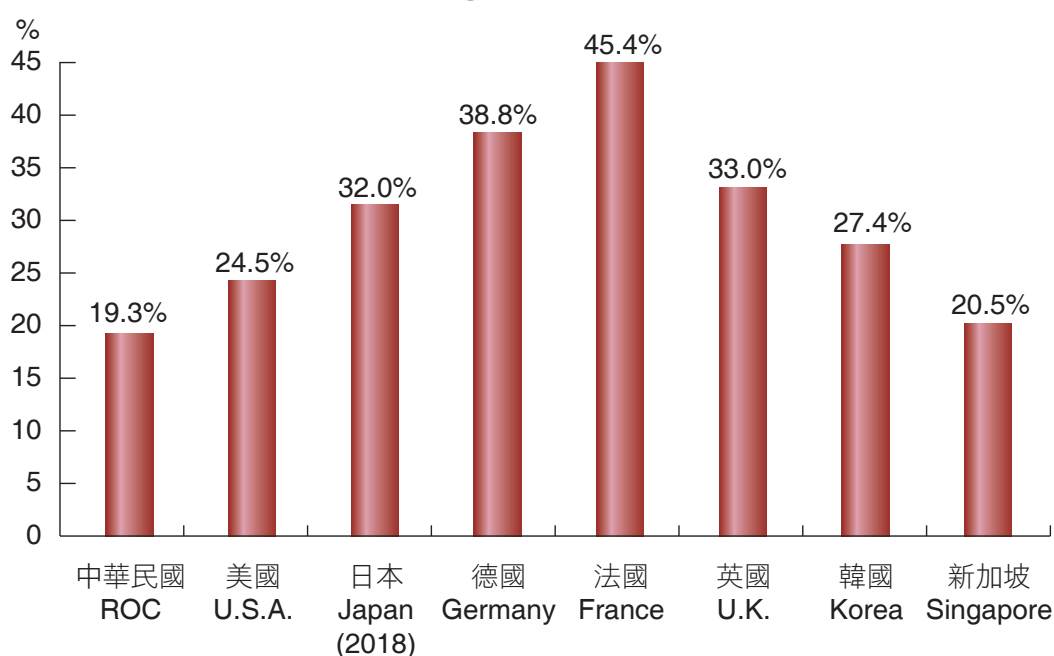
一國之租稅負擔通常依賦稅收入占國內生產毛額之比重衡量；以108年為例，與選樣國家租稅負擔率相較，我國租稅負擔率偏低。

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2019, the ROC had a relatively low tax burden compared with selected countries.

賦稅收入占國內生產毛額比率（不含社會安全捐）  
Total Tax Revenue as a Percentage of GDP in 2019  
( Excluding social security )



賦稅收入占國內生產毛額比率（含社會安全捐）  
Total Tax Revenue as a Percentage of GDP in 2019  
( Including social security )



註：我國資料包含財政部編布之社會安全捐統計；新加坡資料係利用其統計局發布之賦稅收入與GDP、中央公積金局發布之參與計畫者繳款數設算。

Note : The data of ROC includes social security contribution compiled by the MOF ; the figures of Singapore are compiled by using data, i.e., tax revenue, GDP, CPF contribution, from the Department of Statistics, Singapore and the Central Provident Fund Board. The data of Singapore includes CPF contribution, the Central Provident Fund Board and etc.

## 稅捐減免及外銷品沖退稅金額

Amount of Tax Relief

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

To promote the upgrading of industry and to encourage exports, the government has implemented various measures which include reductions or exemptions of 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.

### 稅捐減免及外銷品沖退稅金額 Amount of Tax Relief

單位：新臺幣拾億元  
Unit : NT\$ billion

年別 CY	稅捐減免金額 Taxes Reduced or Exempted	外銷品沖退稅金額 Taxes Rebated for Exports
2011	160.7	2.4
2012	112.3	2.3
2013	97.9	2.6
2014	86.2	3.0
2015	62.6	3.1
2016	67.9	2.8
2017	57.6	3.3
2018	31.2	3.5
2019	44.8	4.1
2020	75.3	4.5

附註：自101年起稅捐減免金額含產業創新條例之稅捐減免。

Note : Since 2012, the amounts of taxes reduced or exempted include tax reductions/exemption due to the implementation of the Statute for Industrial Innovation.

單位Unit : %

年別 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
2011	9.1	0.1	9.2
2012	6.3	0.1	6.4
2013	5.3	0.1	5.4
2014	4.4	0.2	4.6
2015	2.9	0.1	3.0
2016	3.1	0.1	3.2
2017	2.6	0.1	2.7
2018	1.3	0.1	1.4
2019	1.8	0.2	2.0
2020	3.1	0.2	3.3

### 1. 改進稅制，落實租稅公平合理

- (1) 109年5月13日修正公布「稅捐稽徵法」第11條之1，新增擔保稅款之擔保品範圍包含「上櫃之有價證券」及「易於變價、無產權糾紛且能足額清償之土地或已辦妥建物所有權登記之房屋」，有助於確保稅捐之徵起。
- (2) 配合民法成年年齡規定由20歲調降為18歲，110年1月20日修正公布「所得稅法」第17條及「遺產及贈與稅法」第17條，將成年年齡認定回歸民法規定。
- (3) 110年1月27日修正公布「所得基本稅額條例」第12條、第18條，自110年1月1日起，個人未上市、未上櫃且未登錄興櫃之公司股票交易所得應計入基本所得額課稅，建立個人所得稅負擔對國家財政之基本貢獻，並避免免稅證券交易所得成為規避租稅管道，另配合我國培植新創事業帶動產業轉型之政策，將中央目的事業主管機關核定之國內高風險新創事業公司股票，且交易時該公司設立未滿5年者排除適用。
- (4) 109年1月9日訂定發布「公司或有限合伙事業實質投資適用未分配盈餘減除及申請退稅辦法」，明確規範實質投資之範圍、投資金額達一定金額之標準、投資證明文件、退還溢繳稅款之申請程序、應提示文件資料及其他相關事項，以利徵納雙方遵循。
- (5) 109年3月5日訂定發布「產業創新條例緩課所得稅適用辦法」，明確規範我國個人、創作人及公司員工取得股票適用緩課所得稅之所得計算規定、課稅年度認定基準及取得股票日、股票可處分日與時價認定規定，使徵納雙方遵循。
- (6) 109年5月18日修正發布「民間機構參與重大公共建設適用免納營利事業所得稅辦法」第2條、第3條及第10條，定明課稅所得計算方式及修正免納營利事業所得稅之範圍，有助徵納雙方遵循，並鼓勵民間參與公共建設。
- (7) 109年11月10日修正發布「黃金外幣及上市有價證券作為擔保品計值辦法」，名稱並修正為「稅捐稽徵機關受理擔保品計值及認定辦法」，俾利稅捐稽徵機關更為客觀、合理認定擔保品價值及加速

審理作業流程，維護納稅義務人權益。

- (8) 109年11月16日修正發布「稅務違章案件減免處罰標準」部分條文，以配合「境外資金匯回管理運用及課稅條例」之制定、「貨物稅條例」及「遺產及贈與稅法」之修正，使稅務違章案件之裁罰更具允當性，並符法制。
- (9) 109年12月28日修正發布「營利事業所得稅不合常規移轉訂價查核準則」部分條文，增訂及修正無形資產及其他移轉訂價相關規範，俾接軌國際移轉訂價最新發展及維護租稅公平。
- (10) 109年2月6日修正發布「股份有限公司組織之都市更新事業機構及協助實施者投資於都市更新地區適用投資抵減辦法審查要點」，以利徵納雙方遵循。
- (11) 109年5月8日修正發布「適用自用住宅用地稅率課徵地價稅認定原則」，定明增建樓房層數、從事網路交易及自益信託塗銷登記等自用住宅用地之適用規定，俾使稽徵機關實務作業有所依循，維護納稅義務人權益。

## 2. 改革稅政，推行簡政便民服務

- (1) 109年因應嚴重特殊傳染性肺炎疫情對經濟發展及社會安定衝擊，各稅已提供相關優惠措施，減輕經濟壓力。
- (2) 109年1月6日修正發布「土地增值稅契稅印花稅電子申報作業要點」，自同年月1日生效。明定申報人以網際網路傳輸不動產移轉申報資料，且經稽徵機關查無以前年度欠稅(費)之案件，由稽徵機關匯出查欠完竣帶有職名章之繳款書，申報人得逕至地政機關辦理移轉登記。
- (3) 109年5月25日修正發布「菸酒稅電子申報作業要點」及「貨物稅電子申報作業要點」部分規定，增訂晶片金融卡、信用卡(限獨資合夥)及活期(儲蓄)存款線上繳稅功能相關作業規定，提供多元便捷管道，提升繳稅便利性。
- (4) 109年9月8日訂定發布「個人房屋土地交易所得稅申報案件核定公告作業要點」，有助於簡化新制核定通知書送達作業及電子化政

府節能減碳目的之達成。

- (5) 109年2月3日核釋有關車輛類以外其他6類進口貨物之貨物稅完稅照實施電子化相關規定，節省徵納雙方作業成本，提升整體服務品質及行政效能，並發揮節能減碳效益。
- (6) 109年2月26日核釋有關專科以上學校辦理產學合作取得收入徵免營業稅規定，引導產業資源擴大投入科學研究，提高學校研發能量等效益，並於同年9月15日完成協助教育部編訂「2020大專校院產學合作徵免營業稅說明手冊」。
- (7) 109年3月31日核釋有關經核准繳納保證金先行驗放之進口小客車案件，得依進口人申報價格核算貨物稅，並以保證金抵繳稅款，憑以辦理減(免)徵貨物，避免進口人資金積壓，縮短退稅時程。
- (8) 109年6月4日核釋有關已稅車輛於新領牌照登記日之次日起1年內改(加)裝車身或加裝設備，貨物稅完稅價格在1.5萬元以上者，始需課徵貨物稅，並簡化相關作業程序，落實簡政便民。
- (9) 109年7月1日起，各地區國稅局提供「單一窗口」受理查詢被繼承人金融遺產服務，納稅義務人可就近向任一國稅局申請查詢被繼承人金融遺產，受理申請後，將申請資料轉由金融機構查詢並將查詢結果直接回復申請人。
- (10) 109年7月23日修正發布「統一發票兌獎多元服務作業要點」第4點、第5點，統一發票兌獎APP新增會員載具歸戶功能，並簡化已歸戶會員載具中獎統一發票領獎方式，擴大兌獎APP服務範圍，以提升使用者黏著度，截至109年12月31日止，兌獎APP下載使用已超過274萬人次。
- (11) 109年8月7日核釋有關熱泵空調機經產製廠商所在地國稅局或原進口地海關會同農業主管機關現場勘驗確係專供農業溫室加熱使用者，不課徵貨物稅，降低農業經營者成本，促進農業轉型。
- (12) 109年8月26日明定專供公共衛生目的使用之到宅沐浴車審認基準及納稅義務人申請退還貨物稅應檢附文件，鼓勵政府及非營利組織購置到宅沐浴車，優化長期照顧服務。

- (13) 109年9月14日訂定發布「營業人以權利變換方式實施都市更新事業之營業稅計算公式」，降低土地所有權人與實施者營業稅提列爭議，提高渠等參與都市更新意願。
- (14) 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。109年以稅額試算完成108度綜合所得稅申報案件達231.54萬件，占全國總申報戶約36.26%。
- (15) 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。109年使用上開措施之納稅義務人約455萬戶。
- (16) 為提供多元報稅管道，自105年起納稅義務人可利用已申辦網路服務註冊之健保卡及密碼，透過網路查詢所得、扣除額資料及辦理綜合所得稅結算申報，109年利用此創新服務措施共175.43萬件，占全部網路申報約44.39%，較105年度成長91.40%，有效減輕民眾報稅負擔，並提升以網路申報綜合所得稅之比率及政府整體施政效能。
- (17) 為提升扣繳憑單申報便利性，自106年1月1日起，扣繳義務人給付非居住者應扣繳所得，已繳清扣繳稅款者，得於法定申報期間內，利用網路申報各類所得扣繳憑單。109年度各類所得扣繳憑單網路申報件數339萬482件，占當年度非居住者總申報案件之92.26%。
- (18) 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，109年各期每期開出特別獎及特獎1組，頭獎至六獎3組，雲端發票專屬一百萬元獎15組、二千元獎1萬5千組，另109年1-6月期每期增開六獎1組及雲端發票專屬五百元獎50萬組、7-12月期每期增開六獎2組及雲端發票專屬五百元獎60萬組。各期統一發票中獎號碼開出後，可藉由宣傳行銷方式，提醒民眾購物消費索取統一發票並記得按時兌獎。

**1. To Improve the Tax System and Achieve Fairness and Equality of Taxation**

- (1) Article 11-1 of the Tax Collection Act was amended and promulgated on May 13, 2020, adding the OTC listed securities and land that is easy for sale, free from any dispute over proprietary rights, and can be paid off in full, or houses that have been registered for ownership to be furnished as collateral, helping to ensure tax collection.
- (2) The amendments to Article 17 of the Income Tax Act and Article 17 of the Estate and Gift Tax Act were promulgated on January 20, 2021 in order to follow the amendment of the Civil Code which lowers the age of majority from twenty to eighteen.
- (3) Articles 12 and 18 of the Income Basic Tax Act were amended and promulgated on January 27, 2021. In order to establish the basic requirements of individuals in regard to their obligation to fulfill their income tax burden as a contribution to public finance, and to restrain improper tax evasion or reduction arising from the cessation of the income tax on gains derived from securities transactions, the MOF put transaction income from securities not listed on the stock exchange or traded on over-the-counter markets back into the amount of basic income of an individual, which came into force on January 1, 2021. Besides, to cooperate with the policy of industrial innovation, income derived from securities issued or private placed by companies that have been approved by the central authority in charge of relevant enterprises as high-risk innovative startups and incorporated for less than five years is excluded.
- (4) The Regulations on Deduction of Undistributed Earnings and Application for Tax Refund for Substantial Investment Made by a Company or a Limited Partnership was enacted and promulgated on January 9, 2020 to stipulate the scope of substantial investment, the amount of investment, documents proving investment, the procedure for applying for refund of overpaid tax, the documents needed to be submitted, and other related matters, so as to facilitate compliance by both the taxpayers and the tax authorities.
- (5) The Regulations Governing Application of Deferred Taxation of Income Tax in accordance with the Statute for Industrial Innovation was enacted and promulgated on March 5, 2020 to detail the calculation of income, determination of taxable year, recognition of the date of acquisition, date of becoming disposable and market price of acquisition for a domestic individual, domestic creator or company employee who acquires shares applicable to deferred payment of income tax so as to facilitate compliance by both the taxpayers and the tax authorities.
- (6) Articles 2, 3, and 10 of the Regulations Governing Application for Exemption from

Profit-seeking Enterprise Income Tax by Private Institutions Participating in Public Infrastructure Projects were amended and promulgated on May 18, 2020, specifying the calculation method of taxable income and the scope of the profit-seeking enterprise income tax exemption, which facilitates the compliance by both taxpayers and tax authorities and encourages private participation in public infrastructure.

- (7) The amendments to the Regulations Governing Valuation of the Collaterals for Gold, Exchangeable Foreign Currency and the Exchange Listed Securities were promulgated on November 10, 2020, amending its name as Regulations Governing Valuation and Identification for the Collateral by the Tax Collection Authorities. It would facilitate valuation for the collateral by tax collection authorities, and accelerate administrative procedures as well as protect the interest of taxpayers.
- (8) To comply with the enactment of The Management, Utilization, and Taxation of Repatriated Offshore Funds Act and the amendments to the Commodity Tax Act and the Estate and Gift Tax Act, the amendments to The Standards for the Exemption of Penalties for Inappropriate Actions in Taxation Affairs was promulgated on November 16, 2020, in order to make sure that the punishment for violators conforms to the principle of proportionality and meets the legal requirements.
- (9) The amendments on partial provisions of the Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm's-Length Transfer Pricing were issued on December 28, 2020, adding and revising relevant regulations on intangible assets and other transfer pricing issues, to be in accord with the latest international transfer pricing developments and maintain tax fairness.
- (10) The amendments to the Regulations Governing the Examination of Investment Credit to Urban Renewal Entities and Assistant Implementers in the Form of a Company Limited by Shares Participating in the Renewal Projects of Urban Areas were promulgated on February 6, 2020 to facilitate the compliance by both taxpayers and tax authorities.
- (11) On May 8, 2020, the amendments of the Directions for Recognition of Eligibility for The Tax Rate of The Land Value Tax on Self-Use Residential Land have been promulgated. In order to make things clear for tax collectors to follow and to protect taxpayer's rights, the amendments define the applicable regulations for self-use residential land in circumstances where the building is extended by adding a storey or storeys, the house is registered by the business selling goods or services through the Internet, or the registration of the self-benefit trust of the property is removed.

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

- (1) In response to the impact of the COVID-19 pandemic on economic development and social stability in 2020, the Tax authorities have provided better and more relevant regulations to alleviate economic pressures.
- (2) According to the amendments of the Directions for Electronic-filing of Land Value Increment Tax, Deed Tax and Stamp Tax Return which were promulgated on January 6, 2020 and take effect on January 1, 2020, it is stated that the declarer transmits real estate transfer declaration documents through the Internet, the tax authority reviews the transferred real estate's tax arrears have been paid and exports the tax bill of land value increment tax and deed tax with the chop of the individual in charge, and the declarer will then go to the land office to register the change of ownership.
- (3) On May 25, 2020, in order to provide multiple tax payment methods and promote convenience of paying taxes, the amendments to the Guidelines for Electronic-filing of Tobacco and Alcohol Tax Act Tax Return and the Guidelines for Electronic-filing of Commodity Tax Act Tax Return have been issued. The regulations for online tax payment for chip financial cards, credit cards (only for proprietorship and partnership), and demand (savings) deposits for applicants were added to both of the Guidelines.
- (4) Directions for the Public Announcement of Assessed Individual House and Land Transactions Income Tax Returns was enacted and promulgated on September 8, 2020 to simplify the delivery of the notices of tax assessment and to contribute to the achievement of our E-government's energy saving and carbon reduction goals.
- (5) On February 3, 2020, in order to save the operation cost for both sides of tax collection, enhance service quality and administrative efficiency, and develop benefits of energy saving and carbon reduction, a rule regarding the electronic operation of tax payment certificates for imported rubber tires, imported cement, imported beverages, imported flat-glass, imported oil/gas, and imported electric appliances was issued.
- (6) In order to guide industrial resources to expand investment in scientific research and increase the academic R&D energy, a new business tax interpretive rule was issued on February 26, 2020, which includes regulations on the revenue of universities cooperating with governmental agencies, business entities, non-governmental organizations, and academic institutions. Moreover, assistance was provided to the

Ministry of Education to compile the related instructions by September 15, 2020.

- (7) On March 31, 2020, in order to avoid tying down importer capital and to streamline the procedures for a tax refund, a rule regarding imported cars released upon paying a deposit calculated according to the Commodity Tax by Customs based on the importers' declared price and offsetting the tax with a deposit from the importer as a payment to conduct reduction/exemption of the commodity tax was issued.
- (8) On June 4, 2020, in order to simplify operational procedures to streamline administration by making them convenient, a rule regarding commodity tax-paid vehicles refitted (added) with body or equipment within one year from the day after the registration date of the new license was issued. The commodity tax-paid vehicles are subject to commodity tax if the commodity tax-paid value is more than NT\$15,000.
- (9) From July 1, 2020, all national taxation bureaus provide one-stop service for cross-district inquiry into the financial heritage information of a decedent. Taxpayers can inquire into the financial heritage information of the decedent at any branch office of the tax authorities. After receiving an application, the branch office will transfer the document to the appropriate financial institution, and the taxpayer will receive a response from the financial institution directly.
- (10) On July 23, 2020, the 4th and 5th points of the Operation Guidelines for Diversified Services of Uniform Invoice Redemption were revised and released. This redemption prize APP added the function of the membership numbers of business entities or their partner organizations which are stored in the commonality carriers-mobile barcodes, simplifying the way to claim prizes. It also expanded the service scope of the APP for winning prizes to increase users' usage. As of December 31, 2020, the redemption APP has been downloaded and used by more than 2.74 million people.
- (11) On August 7, 2020, in order to reduce costs for agricultural operators and promote agricultural transformation, a rule regarding heat pump air conditioners confirmed to be used as a greenhouse heater being exempted from commodity tax after an on-site inspection by the National Taxation Bureau in the area where the manufacturer is located or Customs at the port of importation with the authority of agriculture was issued.
- (12) On August 26, 2020, in order to encourage the government and non-profit organizations to purchase mobile shower vehicles and enhance long-term care services, a rule regarding the relevant approval criteria and documents attached for

refunding the commodity tax for taxpayers of mobile shower vehicles used for public health purposes was issued.

- (13) The Formula for Calculation of Business Tax for Business Entities Using the Rights Transformation Method to Participate in or Implement an Urban Renewal Business was issued on September 14, 2020. This stipulation can reduce the disputes between landowners and implementers on the calculation of business tax and increase their willingness to participate in urban renewal.
- (14) In order to improve the quality of tax service, the pre-calculation service for individual consolidated income tax was put into practice in 2011 for the first time. The number of taxpayers who utilized the measure to complete their income tax returns for tax year 2019 was 2.315 million in 2020, with a ratio to total taxpayers of about 36.26%.
- (15) The MOF is pro-active in providing the individual taxpayer with his or her information on deductions 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 2020 was 4.55 million.
- (16) As a service providing the public with a variety of ways to file an income tax return, individual taxpayers can use the National Health Insurance (NHI) card and the password for registration and certification to check and download the income and deductions data as well as to file their individual consolidated income tax return via internet from 2016. A total of 1.75 million cases of this innovative service measure were used in 2020, with a ratio of online tax filing of about 44.39%, and the growth rate was about 91.40% compared to 2016. This innovative service also effectively reduces the taxpayer's burden and enhances the ratio of online tax filing and the overall government efficiency.
- (17) In order to improve the convenience for filing withholding statements, from January 1, 2017, the tax withholder who pays withholding income to non-residents and has paid the withholding tax can file the withholding tax statement via the internet during the statutory filing period. The number of withholding tax statements of non-residents filing via the internet was 3.39 million in 2020, which was 92.26% of the total filed withholding tax statements of non-residents.
- (18) In order to encourage the willingness of consumers to ask for receipts when

purchasing goods and to further urge manufacturers to issue uniform-invoices and pay tax honestly, it was promulgated that starting from the January-February 2020 issuance and for all following issuances, for each draw, there is one special prize, one grand prize, and three first to sixth prizes. The cloud invoice award included 15 sets of winning numbers for the NT\$1 million prize and 15,000 sets of winning numbers for the NT\$2,000 prize. Furthermore, there were 1 set of winning numbers for the additional sixth prize and 500,000 sets of winning numbers for the NT\$500 cloud invoice award prize for the months of January-June and 2 sets of winning numbers for the additional sixth prize and 600,000 sets of winning numbers for the NT\$500 cloud invoice award prize for the months of July-December for each draw. Through these promotional activities, consumers will be reminded to ask for uniform-invoice receipts when they purchase goods and to claim their prizes on time whenever the winning numbers are drawn.

# USTOMS



CUSTOMS

關 務

# 關 務

## *CUSTOMS*

### 沿革

當今關務署源自西元 1854 年設立之「海關總稅務司署」。上述舊組織名稱沿用逾一世紀，直至民國 80 年 2 月 1 日「財政部關稅總局組織條例」制定公布，方更名為「關稅總局」；另為配合行政院組織調整，102 年 1 月 1 日關稅總局復與財政部關政司合併為關務署。

### History

What is now known as Customs Administration can trace its origins back to the Inspectorate General of Customs, established in 1854. The name of this organization remained unchanged for more than a century until the promulgation of the Customs Organizational Statute Act on February 1, 1991, and accordingly the old organization was renamed the Directorate-General of Customs (DGO). As part of the overall government reorganization plan formulated by the Executive Yuan, the DGO further merged with the Department of Customs Administration, a subordinate agency within the MOF, to form above-mentioned Customs Administration on January 1, 2013.

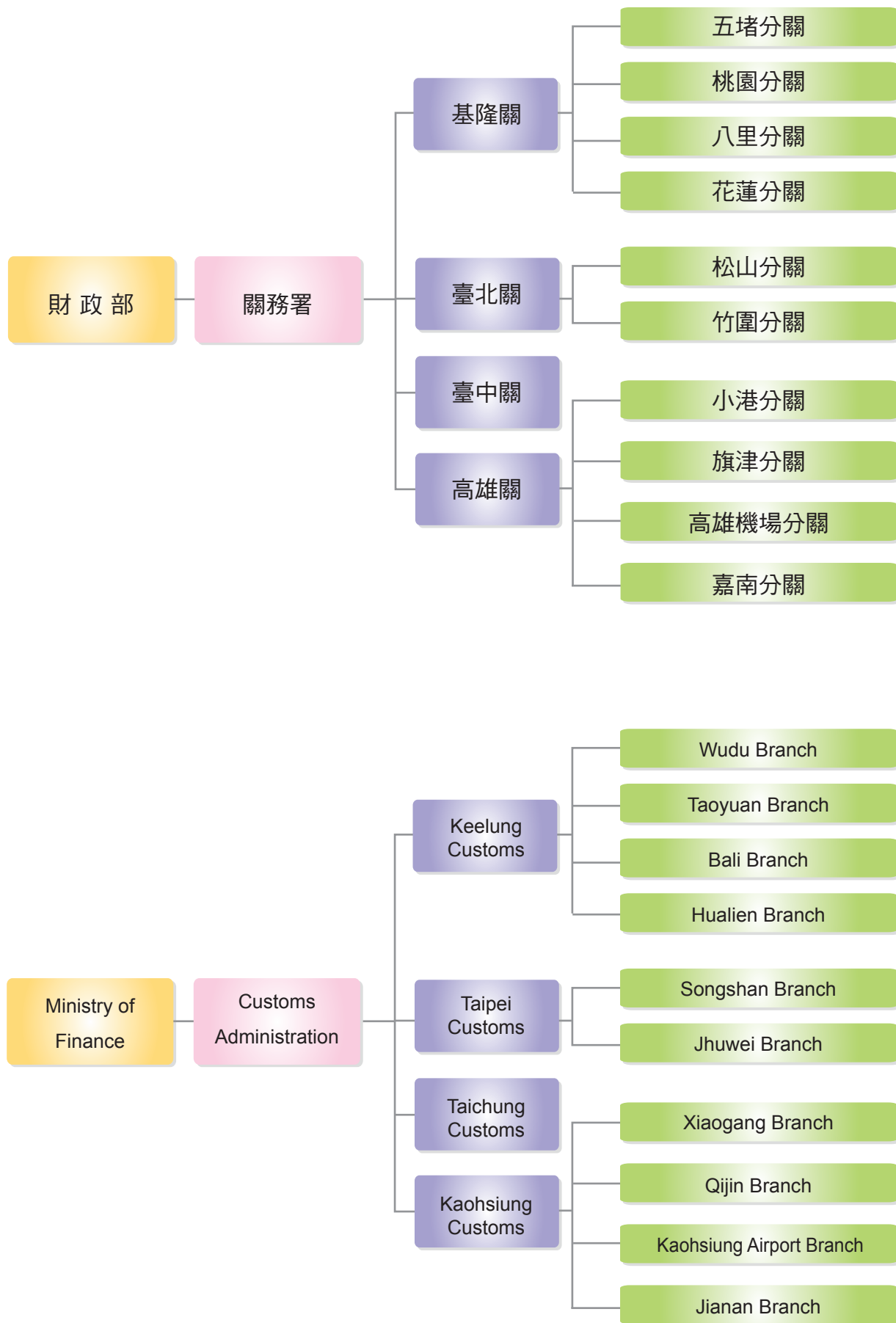
### 主要工作

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

### Functions

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

關務行政組織系統  
Organization of the Customs Administration



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

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

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

年別 CY	報單份數 (單位：千份) Declarations (Unit:Thousand entries)		查緝走私 Prevention of Smuggling		沖退稅 Duty Drawback	
	進口 Imports	出口 Exports	緝獲案件 Seized Cases	價值 Value 單位：新臺幣千元 Unit: NT\$1,000	案件 Cases	價值 Value 單位：新臺幣千元 Unit: NT\$1,000
2011	14,376	10,234	6,374	145,426	66,528	2,297,935
	6%	0%	-13%	-22%	7%	17%
2012	15,864	10,472	6,868	256,575	74,027	2,220,182
	10%	2%	8%	76%	11%	-3%
2013	17,967	10,948	6,149	366,564	102,070	2,586,959
	13%	5%	-10%	43%	38%	17%
2014	20,166	12,264	5,601	346,116	135,566	2,905,934
	12%	12%	-9%	-6%	33%	12%
2015	23,207	13,461	8,079	436,813	146,840	3,001,485
	15%	10%	44%	26%	8%	3%
2016	28,279	13,555	9,863	518,769	151,627	2,708,532
	22%	1%	22%	19%	3%	-10%
2017	40,760	13,683	12,245	668,911	166,768	3,269,647
	44%	1%	24%	29%	10%	21%
2018	51,347	13,691	17,250	934,564	165,864	3,488,487
	26%	0%	41%	40%	-1%	7%
2019	67,089	13,221	16,039	1,589,860	185,321	4,089,125
	31%	-3%	-7%	70%	12%	17%
2020	68,177	14,008	14,337	1,196,470	206,696	4,506,335
	2%	6%	-11%	-25%	12%	10%

附註：1. 報單份數包含小三通、快遞報單及快遞簡易申報單等。

2. 本表百分比為年成長率。

Note : 1.The figure of the declarations of the shipments imported/exported via the “Mini-Three-Links” initiative, express consignments, and simplified express consignments are all included.

2.The percentages in this table are annual growth rates.

## 關稅收入與中央政府歲入比較

### 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比率約 5% ~ 6%。

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

### 關稅收入與中央政府歲入比較

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

單位：新臺幣千元

Unit : NT\$ 1,000

年別 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
2011	96,322,743	1,671,309,223	5.76 %
2012	94,918,150	1,668,334,399	5.69%
2013	97,008,695	1,730,496,721	5.61%
2014	107,141,879	1,726,442,715	6.21%
2015	110,977,956	1,885,671,520	5.89%
2016	114,971,077	1,895,742,556	6.06%
2017	114,956,843	1,929,818,773	5.96%
2018	120,056,787	2,020,338,924	5.94%
2019	123,042,335	2,076,530,034	5.93 %
2020	121,390,157	2,169,030,005	5.60 %

附註：中央政府歲入資料，108年(含)以前為決算審定數；109年為院編決算數。

Note : For central government revenue prior to 2019, the figures are final audit accounts; commencing in 2020, the figures are Final Accounts of the Central Government, edited by the Executive Yuan.

## 1. 降低關稅稅率

為促進工業快速成長及調節國內物資供需，多次檢討修正海關進口稅則減免工業原料關稅，對民生大宗物資等貨品機動調降關稅。此等措施對穩定國內物價、促進經濟發展及強化對外產業競爭力均有相當成效。

### 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. 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

年別 CY	減稅 Reduced Items	免稅 Exempted Items	修正 Amended Items
2011	—	—	—
2012	1	1	16
2013	—	—	8,928
2014	—	—	8,928
2015	4	2	9
2016	164	6	219
2017	16	52	42
2018	—	—	166
2019	15	1	31
2020	—	—	—

#### 關稅稅率機動調整項數

#### Temporary Adjustment of Import Tariff Rates

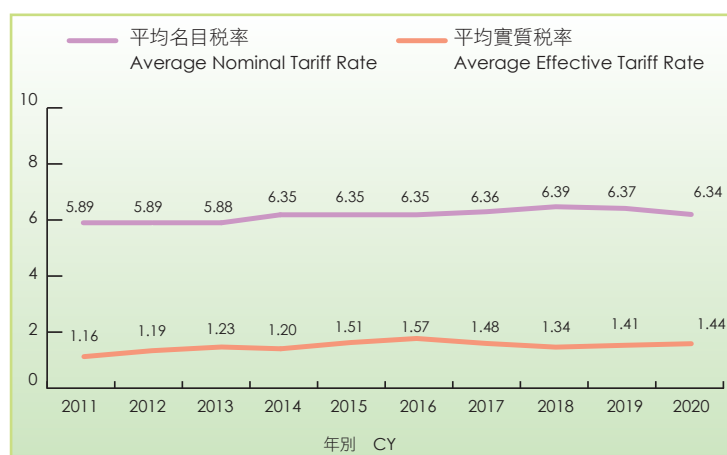
年別 CY	次數 Adjustments	項目 Items
2011	5	16
2012	2	5
2013	—	—
2014	1	4
2015	4	11
2016	2	8
2017	—	—
2018	—	—
2019	—	—
2020	5	13

## 2. 名目與實質關稅

近 10 年關稅稅率在有限範圍內波動，平均名目稅率及平均實質稅率分別由 100 年之 5.89% 及 1.16% 調整為 109 年之 6.34% 及 1.44%。

### Nominal and Effective Tariff Rates

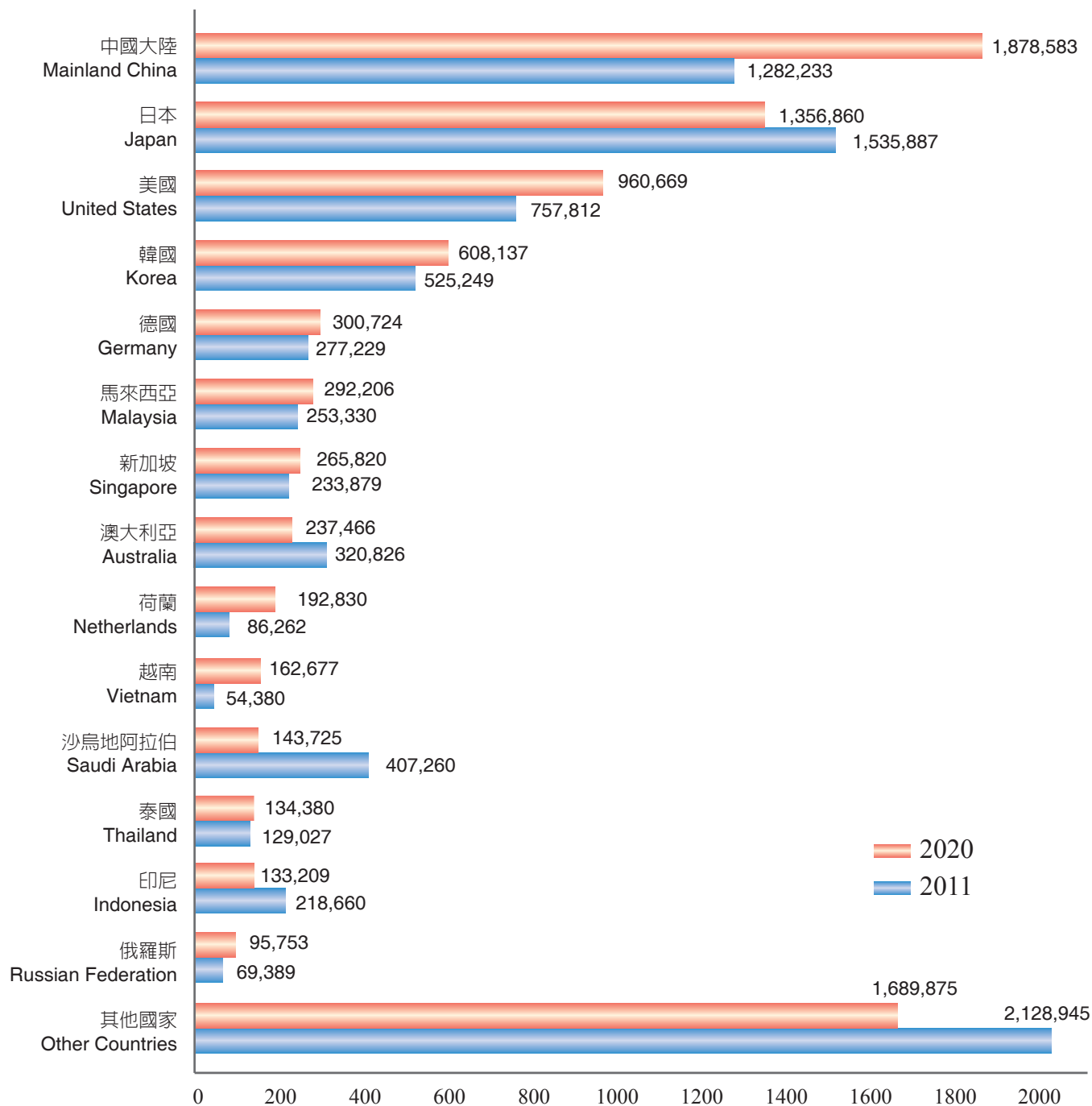
During the last 10 years, tariff rates fluctuated within a limited range. The average nominal tariff rates and the average effective tariff rates were from 5.89% and 1.16% in 2011 to 6.34% and 1.44% in 2020, respectively.



## 主要貿易國家進口值統計 Import Value from Principal Trading Countries

### 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

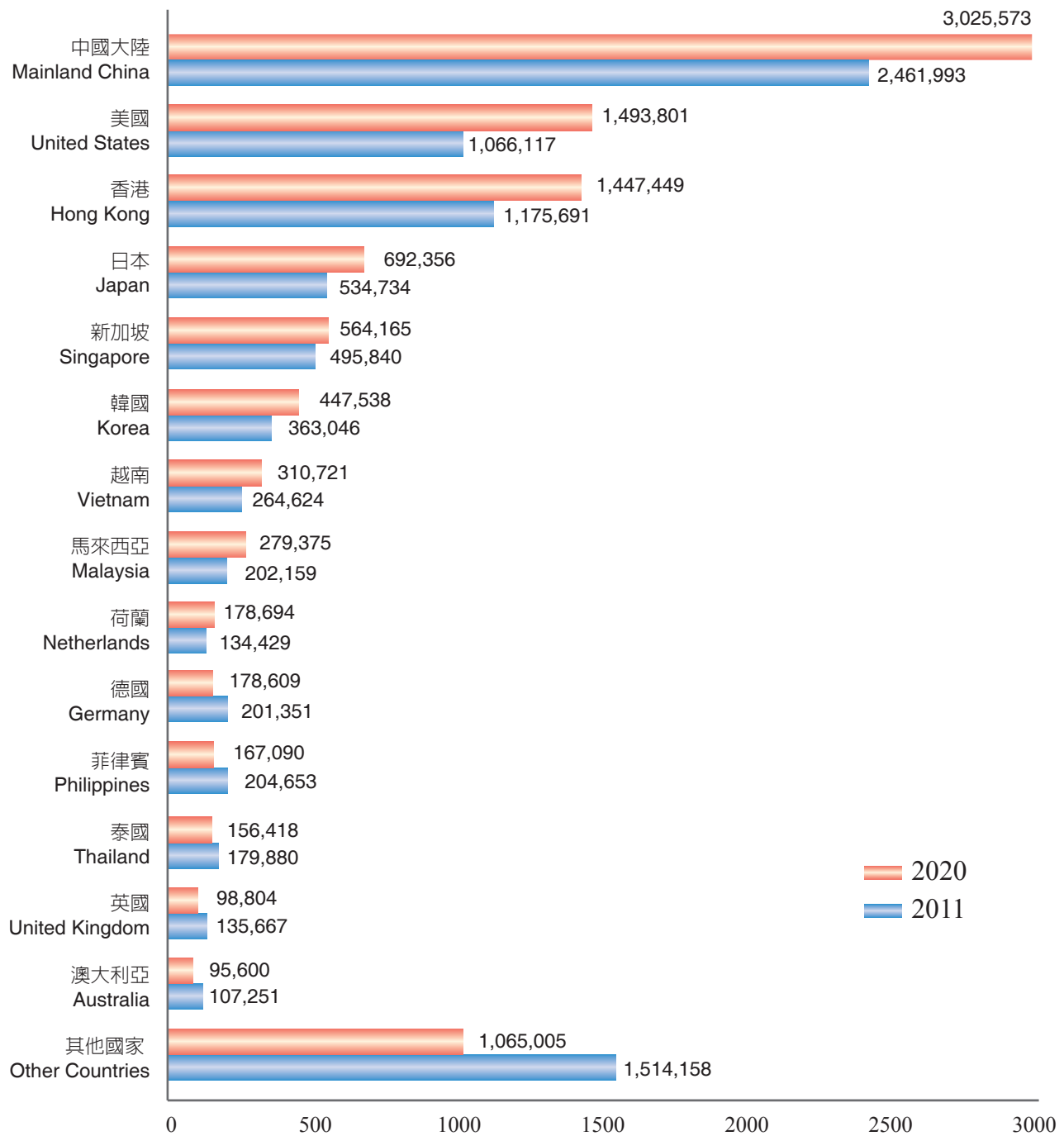


附註：1. 進口與復進口併計為進口總值。  
2. 自 105 年起由特殊貿易制度改為一般貿易制度。  
3. 本表貿易國家以 109 年進口貿易統計值為基準排序。

Note : 1. Gross value of imports includes imports and re-imports.  
2. The compilation of merchandise trade statistics adopts the General Trade System from 2016.  
3. The ranking of the countries is based on the value of imports of 2020.

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



附註：1. 出口與復出口併計為出口總值。  
2. 自 105 年起由特殊貿易制度改為一般貿易制度。  
3. 本表貿易國家以 109 年出口貿易統計值為基準排序。

Note: 1. Gross value of exports includes exports and re-exports.  
2. The compilation of merchandise trade statistics adopts the General Trade System from 2016.  
3. The ranking of the countries is based on the value of exports of 2020.

### 1. 加速法規合理化

- (1) 109年1月21日修正發布「海關審查民間機構辦理自主管理專責人員訓練及保稅業務人員講習作業要點」，增訂保稅業務人員或專責人員應具備之專業知識，強化業者法遵管理。
- (2) 109年1月31日修正發布「科學園區農業科技園區加工出口區保稅貨物於進口地海關通關作業規定」及「科學園區農業科技園區加工出口區保稅貨物於出口地海關通關作業規定」，以保稅智慧服務平臺線上核對業者印鑑卡，並簡化紙本申辦程序，節省業者經營成本。
- (3) 109年4月1日修正發布「郵包物品進出口通關辦法」第15條，定明涉及輸出規定應以出口報單辦理通關之出口郵包物品，於特殊情形經海關公告者，得簡化免辦報關手續。
- (4) 109年4月1日分別修正發布「空運快遞貨物通關辦法」第12條及「海運快遞貨物通關辦法」第12條，涉及輸出入規定應以一般進出口報單辦理通關之快遞貨物，於特殊情形經海關公告者，得以簡易申報單辦理通關。
- (5) 109年5月18日修正發布「關稅法施行細則」第52條，放寬得申請展延沖退稅期限條件，協助廠商減緩經濟負擔。
- (6) 109年6月16日修正發布「離島免稅購物商店設置管理辦法」第17條、「免稅商店設置管理辦法」第20條及「保稅倉庫設立及管理辦法」第45條條文，放寬離島免稅購物商店及免稅商店申請延長存儲期限次數，以降低疫情衝擊。
- (7) 109年6月16日修正發布「離島免稅購物商店設置管理辦法」第19條，將離島免稅購物商店之免稅額度由6萬元提高至10萬元，以振興離島觀光產業，提升旅客赴離島觀光誘因。
- (8) 109年8月10日修正發布「保稅倉庫業者實施自主管理作業手冊」部分規定，機上之餐點或飲料(含酒類)如由理機關員核准卸存於保稅倉庫放行貨物倉間，專責人員應負之管理責任。

- (9) 109 年 8 月 25 日修正發布「海關事後稽核作業規定」，參採世界關務組織事後稽核指引，導入廠商守法自評制度。
- (10) 109 年 10 月 16 日修正發布「自由貿易港區貨物通關管理辦法」，規範自由港區事業委託課稅區或保稅區加工等作業，僅須將變更後之原核定單位用料清表送海關備查，有效降低業者營運成本並達簡政便民。
- (11) 109 年 10 月 22 日發布解釋令，核釋「海關緝私案件減免處罰標準」第 4 條、第 5 條第 1 項、第 16 條及「稅務違章案件減免處罰標準」第 24 條第 1 款有關「1 年內有相同違章事實 3 次以上」規定之認定原則。
- (12) 109 年 10 月 23 日修正發布「優質企業認證及管理辦法」第 10 條、第 19 條及第 19 條之 1，定明配置供應鏈安全專責人員人數及資格。

## 2. 推動便捷措施

- (1) 109 年 1 月 1 日「海關實施會計年度一次性移轉訂價核定完稅價格作業要點」生效，係配合營利事業會計年度一次性移轉訂價所得利潤調整政策實施。
- (2) 109 年 1 月 6 日起，符合指定條件（屬整裝貨櫃，且進、出口存放於同一貨櫃集散站）之三角貿易貨物，開放使用進出口合一報單申報，享受一段式通關服務。
- (3) 109 年 2 月 5 日完成進口貨物「貨物稅完稅照」電子化作業，納稅義務人或報關業者得於「關港貿單一窗口」自行列印，無須親臨海關申辦。
- (4) 109 年 2 月 10 日放寬自由貿易港區郵遞出口貨物退回免核銷進口倉單，貨物退回臺灣時可申報 F1 進口報單再行進儲自由貿易港區，避免造成業者損失。
- (5) 109 年 9 月 23 日修正發布「海關執行關稅配額作業規定」，簡化關

稅配額通關作業程序，使通關作業更為便捷並符合實際。

- (6) 109 年 10 月 6 日「保稅智慧選案系統」上線，提供海關關員分析選案功能，強化風險管控查核機制。
- (7) 109 年 10 月 18 日完成「保稅智慧服務平臺」申辦及管理服務擴建，有效提升業者線上申辦便利度及海關保稅區監管效率。
- (8) 109 年 10 月 25 日「自由貿易港區貨櫃(物)跨區移運監控系統」上線，建立貨櫃移運監控機制，提升保稅區管理效能。
- (9) 109 年關港貿單一窗口增加 12 項機關間資料交換服務與 11 項線上申辦及查詢服務，促進跨機關資訊共享並提升通關便捷。

### 3. 機動調降關稅

- (1) 109 年 1 月 9 日公告機動調增紅豆 8 項貨品關稅稅率，自 109 年 1 月 1 日至 12 月 31 日，為期 1 年。
- (2) 109 年 3 月 11 日公告，自 109 年 2 月 27 日至 5 月 26 日，機動調降藥用酒精原料及紡織材料製口罩 2 項貨品關稅稅率，其中，藥用酒精原料繼續實施至 110 年 8 月 26 日，並視國內防疫情形及供需狀況滾動檢討。

### 4. 強化邊境機關查緝合作

- (1) 配合行政院「新世代反毒策略行動綱領」彙整緝毒工作重點及近期重大策進作為，另配合臺灣高等檢察署執行「安居緝毒方案」全國緝毒行動，在便捷合法業者通關及維護邊境安全原則下，持續與查緝機關積極合作打擊毒品犯罪。
- (2) 與法務部、內政部警政署、衛生福利部、行政院農業委員會等主管機關共同執行查緝業務，109 年查獲私貨價值 11 億 9,646 萬元，緝獲毒品 508 件(毛重約 7,348 公斤)、私菸 486 萬包、私酒 11,718 公升、偽標臺灣製(MIT)口罩 182 萬片，偽劣假藥 506 件、電子

菸 1,015 件及偽劣農藥 1,125 公斤。

#### 5. 反傾銷調查與執行反傾銷稅及特別防衛措施

- (1) 公告 109 年度花生等 14 種農產品實施特別防衛措施之基準數量及基準價格，實施期間自 109 年 1 月 1 日至 109 年 12 月 31 日。
- (2) 109 年 8 月 4 日公告對自中國大陸產製進口特定鋁箔課徵反傾銷稅及臨時課徵反傾銷稅案，自公告日起進行調查。
- (3) 109 年 10 月 28 日公告對自印度、越南、馬來西亞及印尼產製進口陶瓷面磚課徵反傾銷稅及臨時課徵反傾銷稅案，自公告日起進行調查。
- (4) 對自特定國家產製進口碳鋼鋼板、特定鍍鋅或鋅合金扁軋鋼品、不銹鋼冷軋鋼品、毛巾、鞋靴、卜特蘭水泥及其熟料及過氧化苯甲醯 7 項產品課徵反傾銷稅，109 年課徵反傾銷稅 2 億 6,014 萬餘元。
- (5) 賡續辦理對自特定國家產製進口碳鋼鋼板及鞋靴課徵反傾銷稅案之具結廠商履行具結情形查核事宜。

#### 6. 推動國際關務合作

- (1) 109 年 1 月 7 日宏都拉斯共和國駐華大使拜會關務署，研商雙邊海關交流議題。
- (2) 109 年 2 月 2 日至 7 日關務署謝署長率團赴日本演講並參訪日本海關。
- (3) 109 年 8 月 28 日宏都拉斯共和國駐華大使拜會高雄關，瞭解巡緝艇及非侵入式查驗作業。
- (4) 109 年 11 月 20 日關務署與宏都拉斯海關舉辦首次雙邊視訊會議，強化國際關務合作。
- (5) 109 年 12 月 18 日簽署臺紐(西蘭)優質企業(AEO)相互承認協議，促進雙邊貿易發展。

## 1. Accelerated Legal Rationalization

- (1) The Operational Directions for Customs Screening of Staff Training Programs of Autonomous Management and Bonding Business Organized by Nongovernmental Institutions was amended and promulgated on January 21, 2020, adding the professional knowledge required for personnel dealing with bonded affairs to strengthen the legal compliance management in businesses.
- (2) The Operational Directions Governing Customs Clearance at Port of Importation for Bonded Goods from Science Parks, Agricultural Biotechnology Parks and Export Processing Zones and the Operational Directions Governing Customs Clearance at Port of Exportation for Bonded Goods from Science Parks, Agricultural Biotechnology Parks and Export Processing Zones were both amended and promulgated on January 31, 2020. Seal cards can be checked online by The Bonding Operations Intelligence Service Platform, so as to simplify paper-application procedures and save operators' costs.
- (3) Article 15 of the Regulations Governing Customs Clearance Procedures for Importing and Exporting Postal Parcels was amended and promulgated on April 1, 2020, which stipulates that export package items that involve export regulations should be cleared by export documents, and that those provided in the official Customs bulletin under special circumstances may be exempted from the export customs clearance procedures in order to simplify the customs clearance procedures for the public.
- (4) Article 12 of the Regulations Governing Customs Clearance Procedures for Air Express Consignments and Article 12 of the Regulations Governing Customs Clearance Procedures for Maritime Express Consignments were both amended and promulgated on April 1, 2020, stipulating that express consignment, which is subject to specific import/export regulations but meets special circumstances announced by customs, may be cleared through simplified declaration.
- (5) Article 52 of the Enforcement Rules of the Customs Act was amended to relax the conditions for extending the application period for offsetting or refund of duties and taxes on imported raw materials for export products more flexible on May 18, 2020, to help reduce the economic burden on manufacturers.
- (6) Article 17 of the Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops, Article 20 of The Regulations Governing the Establishment and Management of Duty-free Shops, and Article 45 of The Regulations Governing the Establishment and Management of Bonded Warehouses were amended and promulgated on June 16, 2020, which stipulate that the storage period may be extended more than once in duty-free shops and offshore island duty-free shops, to alleviate the impact of the COVID-19 pandemic on the industry.
- (7) Article 19 of the Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops was amended and promulgated on June 16, 2020, to increase the duty-free amount of goods in offshore island duty-free shops, so as to revitalize the tourism industry on offshore islands and increase incentives for tourists to visit.

- (8) The Handbook on the Implementation of Autonomous Management Operations for Bonded Warehouses was amended and promulgated on August 10, 2020. If the food or beverages (including alcohol) on board are unloaded in the cleared chambers of bonded warehouses with the approval of the customs officers, the personnel dedicated to the bonded goods affairs should be responsible for their management.
- (9) The Operational Directions for Customs Post Clearance Audit was amended and promulgated on August 25, 2020, which brings in a self-evaluation system for trader compliance based on the WCO Guidelines for Post-Clearance Audit.
- (10) The Regulations Governing Customs Clearance for Goods in Free Trade Zones was amended and promulgated on October 16, 2020. A free-trade-zone (FTZ) enterprise that commissions processing and other operations to be performed in a tax zone or bonded zone shall submit the revisions to the approved bill of materials to Customs for reference. With the amended measures, it is expected that the operating costs of FTZ enterprises will be lowered and simplified and therefore more convenient service will be carried out.
- (11) The explanatory order for Article 4, Paragraph 1 of Article 5, and Article 16 of the Standards for Reducing or Remitting the Amount of Fine Pursuant to Customs Anti-smuggling Act and Subparagraph 1, Article 24 of the Standards for Mitigating or Remitting Punishment of Tax Misconduct, Violation, and Fraud Cases were announced on October 22, 2020, to specify the term “violates the same provision more than three times within one year” of these standards.
- (12) Articles 10, 19, and 19-1 of the Regulations Governing the Certification and Management of the Authorized Economic Operators were amended on October 23, 2020, stipulating the conditions on number and qualifications of supply chain security specialists.

## **2. Promotion of Facilitation Measures**

- (1) The Directions of Customs Value Determination of One-time Transfer Pricing in Fiscal Year came into force on January 1, 2020, to coordinate with implementation of the profit adjustment policy for profit-seeking enterprises conducting one-time transfer pricing in a fiscal year.
- (2) The Customs Administration announced that triangular trade goods that meet the specified conditions (belonging to a full container and are stored in the same container terminal for import and export) are allowed to be declared with the new Consolidated Import/Export Declaration Form, whereby the traders can enjoy the one-step clearance service from January 6, 2020.
- (3) The electronic operation of the “Tax Payment Certificates for Commodity Tax” for imported goods was completed on February 5, 2020. Duty-payer or Customs Brokers can now print it out through the Customs-Port-Trade (CPT) Single Window according to their demand without applying at the counter.
- (4) Effective since February 10, 2020, goods of FTZ exported by post, when returned, are exempt from writing off import manifests. The objective is to facilitate F1 import

declaration so as to prevent enterprises from losses.

- (5) On September 23, 2020, the “Working Guidelines for Customs Implementation of Tariff Rate Quota Operations” was amended to simplify the procedures for customs clearance of tariff rate quotas and make customs clearance more convenient and practical.
- (6) The “Bonded Audit Case Selection System” was launched on October 6, 2020, for Customs to analyze and select bonded cases so as to strengthen the risk-control audit mechanism.
- (7) The extension of the “Bonded Intelligence Service Platform” application and management services was completed on October 18, 2020, effectively improving the convenience of online applications for traders and the supervision efficiency of customs in bonded areas.
- (8) The “Cross Area Transportation Monitoring System for FTZ” was rolled out on October 25, 2020, to offer the monitorial mechanism of container movement to enhance the management effectiveness of bonded areas.
- (9) In 2020, 12 inter-agency data exchange services and 11 e-application and inquiry services were added to the CPT Single Window to promote cross-agency information sharing and facilitate customs clearance services.

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

- (1) On January 9, 2020, it was announced that the tariff rates on eight red bean product categories would be increased temporarily for a one-year period, throughout the year 2020.
- (2) On March 11, 2020, it was announced that the tariff rates on two product categories including ingredients of pharmaceutical alcohol and masks would be reduced temporarily from February 27 to May 26, 2020. Among them, the implementation period of the ingredients of pharmaceutical alcohol will be extended to August 26, 2021. The implementation of the reduction will be reviewed periodically, taking into account the progress of pandemic prevention and the market supply and demand.

### **4. Collaboration on the Investigation of Illicit Trafficking among Relevant Border Agencies**

- (1) Following the amendment of “New Generation Anti-drug Strategy” by the Executive Yuan, the Customs Administration summarized recent countermeasures and reviews. Customs Offices implemented this plan and participated nationwide operations organized by the Taiwan High Prosecutors Office. Taiwan Customs will continue to fight against drug-related crime with judicial agencies to secure our border and facilitate customs clearance in the future.
- (2) The crackdown on illegal acts was jointly conducted by Customs and relevant government agencies, including the Ministry of Justice, National Police Agency of Ministry of the Interior, Ministry of Health and Welfare, and Council of Agriculture. Major seizure cases of 2020 are listed as follows: smuggled products worth

NT\$1.196 billion, including 508 cases of narcotic drugs with a gross weight of 7,348 kg, 4.86 million packs of smuggled cigarettes, 11,718 liters of smuggled alcohols, 1.82 million faked origin (Made-in-Taiwan) masks, 506 cases of bogus medicines, 1,015 cases of e-cigarettes, and 1,125 kg of bogus farm chemicals.

## **5. Investigations of anti-dumping and implementation of anti-dumping duty and special safeguard measures.**

- (1) The trigger volume and the trigger price of 14 agricultural products including peanuts applicable for special safeguard measures were announced and became effective from January 1 to December 31, 2020.
- (2) On August 4, 2020, the MOF decided to initiate an anti-dumping investigation into the imports of certain aluminum foil originating from China.
- (3) On October 28, 2020, the MOF decided to initiate an anti-dumping investigation into the imports of ceramic tiles originating from India, Viet Nam, Malaysia, and Indonesia.
- (4) Anti-dumping duties were levied on seven subject products from certain countries, including carbon steel plate, flat-rolled steel plated/coated with zinc or zinc-alloys, cold-rolled stainless steel, towels, footwear, type I and type II of Portland cement and its clinker, and benzoyl peroxide (BPO). The total amount of anti-dumping duties collected in 2020 was around NT\$260.1 million.
- (5) Continue to verify the implementation of the price undertaking measures on imported carbon steel plate and footwear from certain countries.

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

- (1) The Ambassador of the Republic of Honduras, Ms. Eny Yamileth Bautista Guevara, visited the Customs Administration on January 7, 2020, to exchange views on Customs topics.
- (2) The Customs Administration was invited to visit and speak at Japan Customs from February 2 to 7, 2020.
- (3) The Ambassador of the Republic of Honduras, was invited to visit Kaohsiung Customs to learn about patrol boat operations and non-intrusive inspection operations on August 28, 2020.
- (4) The first video conference between the Customs Administration and Honduras Customs was held to strengthen international customs cooperation on November 20, 2020.
- (5) On December 18, 2020, the “Arrangement between Taipei Economic and Cultural Office in New Zealand and the New Zealand Commerce and Industry Office Regarding the Mutual Recognition of the Authorized Economic Operator Programme in Taiwan and the Secure Exports Scheme Programme in New Zealand” was signed to promote the development of trade between the two sides.

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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，尤以不動產遍及全臺，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，且缺乏完善法令規章，致管理產生不少困難。

嗣監察院決議國有財產由中央設置專責機構管理為宜，於49年12月12日設立國有財產局，承財政部之命，主管國有財產管理事務，接管前臺灣土地銀行公產代管部業務與人員、行政院軍用土地處理小組、臺灣省財政廳公產室及財政部國庫署部分業務與人員。

101年2月3日配合行政院組織改造，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員額，102年1月1日新組織法施行後更名為國有財產署，納入內政部營建署城鄉發展分署部分業務與人力。

國有財產署內部單位設4組、6室，於北、中、南區分設3分署，104年1月8日成立中區分署苗栗辦事處，107年1月1日北區分署臺東辦事處改隸南區分署，所屬辦事處共15個，承辦轄區範圍內國有財產事務。

### History

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

were engaged in succession-related matters, the management of these matters generated great difficulties due to the voluminous number of books and certain missing, badly damaged, or unrealistic information as well as to the lack of well-established laws and regulations.

Subsequently, owing to the resolution of the Control Yuan which suggested that national property should be properly managed by a dedicated agency set up by the central government, the National Property Administration was then set up on December 12, 1960, under the jurisdiction of the MOF, to manage the affairs of national properties. The National Property Administration took over the business and the personnel from the former Public Property Escrow Department of Taiwan Land Bank, the taskforce team for military land of Executive Yuan, Public Property Office of Finance Department of Taiwan Province, and part of business and personnel from National Treasury Administration, MOF.

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

The National Property Administration operates internally with four divisions and six offices. There are three regional branches - Northern Region Branch, Central Region Branch and Southern Region Branch. The Miaoli office of the Central Region Branch was established on January 8, 2015. The Taitung office was re-directed from the Northern Region Branch to the Southern Region Branch on January 1, 2018. There are fifteen offices carrying out all national property-related business affairs within the respective regions.

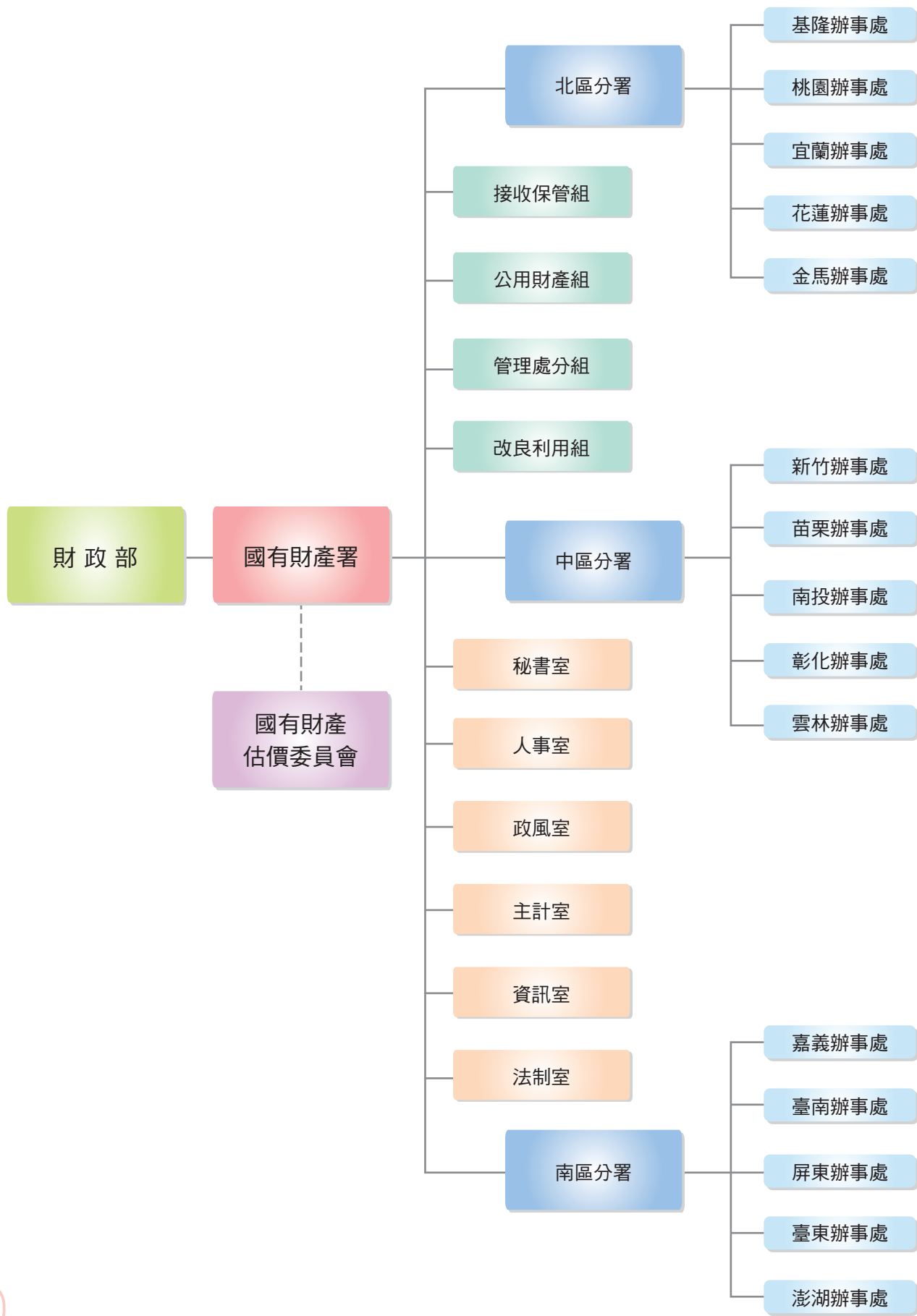
## 主要工作

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

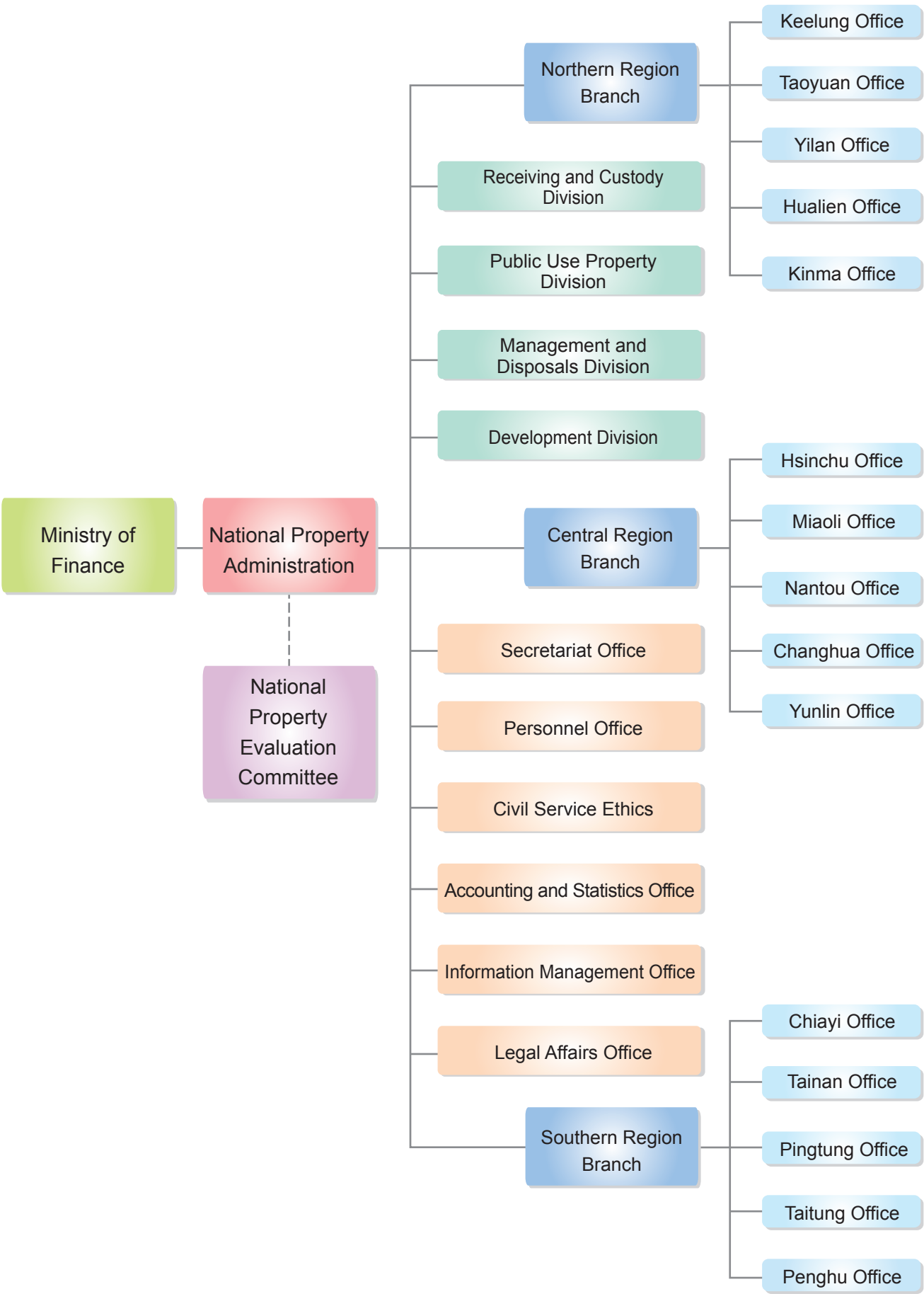
## Functions

1. Inspections of national property
2. Management of national property
3. Disposal of national property
4. Improved utilization of national property
5. Transactions of national property information
6. Investigations, coordination and allocation of national property
7. Assessment of national property
8. Consultation and management of regulations and legal cases of national property
9. Other national property related issues

# 國有財產行政組織系統



# Organization of the National Property Administration



## 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223萬餘公頃，價值5兆2,142億2,450萬餘元。

National land may be categorized as either for public use or for non-public use. The former is managed by the organizations that directly use it; the latter is managed by the National Property Administration. At present, Taiwan comprises more than 2.2 million hectares of national land surveyed and registered, valued at NT\$5.2 trillion.

國有土地數量及價值統計表  
Statistics of National Land by Area and Value

區分 Categories		面積 (公頃) Area ( Hectare )	筆數 Lots	價值 ( 新臺幣千元 ) 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 Office Use	280,757	1,300,761	2,210,084,475	42.39%
	公共用 Public Use	1,731,655		1,692,870,290	32.46%
	事業用 Enterprises Use	5,313		440,668,059	8.45%
	小計 Sub-Total	2,017,725		4,343,622,824	83.30%
非公用土地 Land for Non-Public Use		219,543	1,776,495	870,601,677	16.70%
合計 Total		2,237,268	3,077,256	5,214,224,501	100%

附註：計算依據及基準日：依 109 年申報地價計算至 109 年 12 月 31 日。

Note : The basis and record date of calculation: The figures are calculated based on the 2020 declared land value as of December 31, 2020.

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

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

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

### 近 5 年國有非公用土地改良利用收益統計表

#### Revenues from the Improvement of National Non-Public-Use Land in the Past 5 Years

單位：新臺幣千元 Unit: NT \$ 1,000

案名類型 Types of Improvement	年別 CY	2016	2017	2018	2019	2020
委託經營 Consigned Operation		214,298	169,020	1,023,433	280,257	311,028
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		40,504	43,022	43,602	46,063	34,921
委託辦理停車場 Consigned Co-operative Operation of Parking Lots		57,293	66,438	73,270	90,733	89,517
結合目的事業主管機關共同開發 Jointly Developed Force with Competent Authorities		199,888	187,156	568,992	166,064	311,456
招標設定地上權 Establishment of Superficies by Public Bidding		1,359,696	590,444	1,465,675	957,992	32,719,762
財政部財政人員訓練所及其周邊國有土地合作開發案 Co-operative Development of the Peripheral National Land of the Site of the Training Institute, MOF		51,413	54,413	48,189	28,969	31,430
合計 Total		1,923,092	1,107,493	3,223,161	1,570,078	33,498,114

附註：本統計表僅列改良利用收益解繳國庫部分。

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

### 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 5 Years

年別 CY	筆數 Lots	面積 (公頃) Areas (Hectare)	售價收入 (新臺幣千元) Prices Sold (NT\$1,000)
2016	3,679	36.68	8,361,841
2017	3,957	31.44	9,478,545
2018	3,628	34.65	7,955,709
2019	3,858	36.59	11,110,466
2020	3,891	29.23	9,795,513

### 1. 加速法規合理化

- (1) 109年2月12日公告財政部職掌法令有關國有財產部分排除適用電子簽章法之條文。
- (2) 109年5月7日與內政部會銜修正「促進民間參與公共建設公有土地出租及設定地上權租金優惠辦法」，增列主辦機關得酌予減免或准予緩繳應繳租金之事由，並配合「嚴重特殊傳染性肺炎防治及紓困振興特別條例」之施行期間。
- (3) 109年6月5日修正國有公用財產管理手冊，增訂機關得依財產特性或管理需要，選定財產適當處黏訂財產標籤；並修正財產盤點作業程序，及授權國有財產署訂定相關文件範例。
- (4) 109年6月23日修正發布「國有非公用財產委託經營實施要點」，配合目的事業主管機關產業發展需求，有條件放寬依本要點第5點第1項第1款及第2款規定辦理委託經營者，得申請同意其地上物辦理設定抵押權，及增訂相關配套措施，並修正委託經營契約年期由最長20年延長至30年。
- (5) 109年7月17日核釋「國有非公用不動產交換辦法」第6條第3款後段規定「毗鄰或同一鄉（鎮、市、區）內」區位範圍認定之解釋令，關於整體開發案範圍內國有土地辦理交換標的之區位範圍，與同條第2款後段規定為相同解釋。
- (6) 109年8月13日修正發布「國有公用不動產收益原則」，為利各機關依「國有財產法」第28條但書規定辦理國有公用不動產收益，鬆綁相關規定，賦予管理機關更大彈性。
- (7) 109年8月27日修正發布「國有不動產撥用要點」，增訂管理機關應於同意撥用文件敘明同意撥用之國有未登記建物面積或其單位及數量。
- (8) 109年9月3日核釋「國有非公用不動產交換辦法」第6條第1款規定「街廓」之區位範圍認定之解釋令，關於同一街廓之範圍，以都市計畫範圍內四周被都市計畫道路圍成之土地認定。

- (9) 109年11月18日修正「國有公用不動產變更為非公用財產作業注意事項」，檢討本注意事項作業表件。
- (10) 109年11月27日修正宿舍管理手冊，修正職務宿舍供借對象，增訂機關應優先利用既有公有房舍建置所需職務宿舍，放寬國立大學校院以校務基金自籌收入經費建置職舍之報核程序及興建面積上限，並整併各機關擬訂管理規定之報核程序，及修正家具、設備供借規定。

## 2. 加強國有公用財產活化運用

強化國有財產管理使用效能，督導各機關在不影響公用用途下，活化運用國有公用財產，並就閒置或低度利用建地，協調變更為非公用財產收回活化。109年度國有公用財產收入391.4億元，收回2處標的，面積0.2公頃。

## 3. 執行「中央機關眷屬宿舍清查處理計畫」

截至109年底，中央機關列管眷舍3,465戶，累計處理完成726戶，解除眷舍列管（即眷舍用途廢止，變更為非公用財產或變更為其他公用用途，不再以眷舍列管）。109年度財政部審查同意20戶由列管機關依所提收回眷舍房地使用計畫留用作辦公廳舍、職務宿舍等。

## 4. 積極處理被占用國有非公用不動產

109年清查4萬145筆被占用土地、處理4,365公頃被占用土地及127棟被占用房屋，向占用人收取使用補償金10億7,976萬餘元。

## 5. 加強辦理國有非公用不動產出租及標租

已出租國有非公用土地33萬3,004筆（7萬3,095公頃），承租戶19萬1,032戶，租金收入25億5,977萬餘元。109年辦理標租52次，標脫606筆土地（面積37.23公頃）、23棟建物（面積0.70公頃），收入金額4億3,948萬餘元。

## 6. 辦理國有非公用土地招標設定地上權

109 年度公告招標 35 宗國有土地，標脫 18 宗，面積 9.10 公頃，權利金 463 億 4,200 萬餘元。

## 7. 國有土地參與都市更新

截至 109 年，國有土地累計參與都市更新事業案件 1,519 件，面積達 83.98 公頃，存續中案件 473 件（面積 27.1 公頃）；已分回 299 戶建物、345 席停車位；178 戶已標售、1 戶已標租、10 戶已撥用提供予臺北市政府、新北市政府作社會住宅、餘 110 戶經洽住宅主管機關無作社會住宅需求，視市場狀況，以標售、標租或其他方式活化。

## 8. 加強推動結合目的事業主管機關共同改良利用國有非公用不動產

截至 109 年，已與相關目的事業主管機關（構）簽訂契約，共同改良利用國有非公用不動產 67 案（其中 33 案已開始營運），預估總收益 297 億元、吸引民間投入 1,298 億元資金、創造 4 萬 2,075 個就業機會。109 年權利金及租金收入 3 億 1,145 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

加速處理抵稅財產，委外標售抵稅之未上市且未上櫃公司股票，109 年度標脫總價 6,231 萬餘元。

## 10. 109 年國有不動產因應嚴重特殊傳染性肺炎疫情之紓困措施

### (1) 國有非公用不動產租金減收措施

- A. 出租：受益承租人 18 萬 6,890 戶，租金減收約 6 億元。
- B. 委託經營：受益受託者 391 件，經營權利金減收約 1,369 萬元。
- C. 設定地上權：受益地上權 104 案 (2,239 戶)，地租減收約 4,979 萬元。

(2) 國有非公用不動產租金緩繳措施：受理申請 218 件，緩繳 2 億 2,262 萬元。

(3) 各機關經管國有公用不動產租金減收措施：租金減收約 6.16 億元。

## 1. Rationalization of laws and regulations

- (1) It was announced on February 12, 2020 that certain articles of the laws and regulations under the MOF for national property administration were exempted from the implementation of Electronic Signatures Act.
- (2) The “Regulations for Favorable Rentals Regarding Public Land Lease and Superficies in Infrastructure Projects” was amended on May 7, 2020 in collaboration with the Ministry of the Interior to allow the organizing entity to reduce or grant the late payment of rentals for enforcement in coordination with the “Special Act for Prevention, Relief and Revitalization Measures for Severe Pneumonia with Novel Pathogens”.
- (3) The “National Public Use Property Management Handbook” was amended on June 5, 2020 to allow government agencies to attach the property label on the appropriate location of national property based on its characteristics or management needs. In addition, the procedures for property inventory were amended, and the NPA was authorized to establish related documents and regulations.
- (4) The “Implementation Directions for Consigned Operation Business of National Non-public Use Property” was amended and promulgated on June 23, 2020 to conditionally relax the provisions of Subparagraphs 1 and 2, Paragraph 1, Article 5 for allowing the approval of creation of mortgage for buildings and formulation of related support measures and for extending the duration of consigned operations from 20 years to 30 years with the agencies in charge of the relevant industries based on the need for the development of related industries.
- (5) Approval of the interpretive rule pursuant to the latter part of Subparagraph 3 of Article 6 of the “Regulations for Exchange Between National Non-public Use Real Estate and Other Real Estate” to be consistent with that of the latter part of Subparagraph 2 of the same article.
- (6) The “Revenue Directions for National Public Real Estate” was amended and promulgated on August 13, 2020 to facilitate all agencies to make revenue from the national public use real estate in respect of the exclusion in Article 28 of the National Property Act by relaxing related provisions to grant greater flexibility for management agencies.
- (7) The “Directions for Appropriation of National Real Estate” was amended and promulgated on August 27, 2020 to request management agencies to state the area or the unit and quantity of unregistered national buildings approved for appropriation.
- (8) Approval of the interpretive rule pursuant to Subparagraph 1 of Article 6 of the “Regulations for Exchange between National Non-public Use Real Estate and Other Real Estate” on September 3, 2020, which stipulates the term “Block” shall be recognized as the land surrounded by urban planning roads within the urban planning area.
- (9) The “Notice Items for Title Changes of National Public Use Real Estate to National Non-Public Use Property” was amended on November 18, 2020 to review the forms

and documents of the Notice Items to facilitate implementation.

- (10) The “Staff Quarters Management Handbook” was amended on November 27, 2020 to update the users of duty-oriented quarters to request agencies to prioritize existing staff quarters required to relax the request for approval procedures and upper limit on the building area of staff quarters built with the income realized from the endowment funds of national universities, unify the request for approval procedures in the management regulations of all agencies and amend the regulations governing the supply and lending of furniture and equipment.

### **2. Strengthen the activation and utilization of national public use properties**

To boost the benefits in use and management over national properties, all agencies concerned are supervised to activate and utilize the national public use properties. Idle or under-utilized land were coordinated and changed into non-public use properties for activation. In 2020, the proceeds from the activation of national public use properties reached NT\$3.914 billion, and targets in 2 locations, approximately 0.2 hectares in total area, had been converted to non-public use property.

### **3. Execute “Inventory of Family Quarters of the Central Government Agencies Project”**

By the end of 2020, a total of 3,465 units of central government family quarters were regulated, and 726 units were deregulated in accumulation (e.g. the family quarters use was abolished and changed to non-public use or other use government property). In 2020, the MOF reviewed and approved the reservation for office use and employee quarters for 20 units previously reported for recovery by the regulation agencies.

### **4. Active settlement of illegally occupied national non-public use real estate**

In 2020, a total of 40,145 lots of illegally occupied land were surveyed, a total of 4,365 hectares of illegally occupied land and 127 units of illegally occupied housing were settled, and a total of about NT\$1.08 billion of compensation for illegal use was paid by illegal occupants.

### **5. Enhancement of the lease and lease by tender of national non-public use real estate**

A total of 333,004 national non-public use lands (total area of 73,095 hectares) were rented to 191,032 tenants with rental income of about NT\$2.56 billion. A total of 52 tenders, comprising 606 land lots (total area of 37.23 hectares) and 23 buildings (total area of 0.70 hectares) were successfully awarded for a total amount tendered of NT\$43.94 million in 2020.

### **6. Conduct establishment of superficies by public bidding on national non-public use land**

Among the tender notices of 35 national lands in 2020, 18 cases that cover 9.10 hectares were successfully awarded to tenderers, from which the government collected royalties

amounting to over NT\$46.34 billion in total.

### **7. National land participates in urban renewal**

As of the end of December 2020, 1,519 cases of national land participating in urban renewal projects, with a total area of 83.98 hectares. A total of 473 cases are ongoing, with 27.1 hectares in area. The National Property Administration has retrieved 299 buildings and 345 parking spaces. Among them, 178 buildings were successfully awarded, one building was leased, and 10 buildings appropriated as social housing to the Taipei City Government and New Taipei City Government. After checking if there are any social housing needs with the competent agencies, the other 110 buildings will be activated by sale by tender, lease by tender, or other methods depending on the market.

### **8. Strengthen the promotion of combining industry competent authorities in the improvement and utilization of national non-public use real estate**

As of the end of December 2020, 67 contracted national non-public use real estate had been jointly improved and utilized with relevant industry competent authorities (institutions) (note: 33 contracted had been in operation) and the estimated revenue was about NT\$29.7 billion. The projects attracted about NT\$129.8 billion in private investments and created about 42,075 jobs. The collected royalties and rents amounted to NT\$311.45 million in 2020.

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

In an attempt to accelerate settlement of surrendering properties provided for unpaid tax, the National Property Administration outsourced the sale of unlisted OTC stocks, which had been provided for unpaid tax. In 2020, a total of NT\$62.31 million was obtained through open tenders.

### **10. Relief measures of national real estate in response to the COVID-19 pandemic in 2020**

- (1) Rent reduction for national non-public use real estate
  - A. Lease: A total of 186,890 tenants benefited from a reduction of rent amounting to about NT\$600 million.
  - B. Consigned operation: A total of 391 contracts benefited from a reduction of royalties amounting to about NT\$13.69 million.
  - C. Establishment of superficies: A total of 104 projects (2,239 units) with superficies benefited from a reduction of land rent amounting to about 49.79 million.
- (2) Late payment of rents for national non-public use property: A total of 218 applications were accepted, with a total amount for late payment of NT\$222.62 million.
- (3) Rent reduction for national public use real estate of agencies: A total of NT\$616 million of rent was reduced.

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FISCAL INFORMATION

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財政資訊

# 財政資訊

## *FISCAL INFORMATION*

### 沿革

57年5月行政院設立「行政院賦稅改革委員會」，為期2年，由劉大中博士擔任主任委員，完成多項稅制、稅法及稅務行政之改進建議，為嗣後賦稅改革之藍本。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，加強稅務稽徵效率及應科學管理需要，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先例。

59年7月行政院賦稅改革委員會完成任務後，「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」為財政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. The chairman, Dr. Liu Ta-Chung, 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 tax administration. His ideas became the blueprint for further 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 ROC 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 promulgated on May 29, 1987, and the full name of the unit became the “Financial Data Center, MOF.”

In accordance with the organization reform of the Executive Yuan and the promulgation of the “Organization Act of the Fiscal Information Agency, MOF” on February 3, 2012, which became effective on January 1, 2013, the unit was renamed the “Fiscal Information Agency (FIA), MOF”.

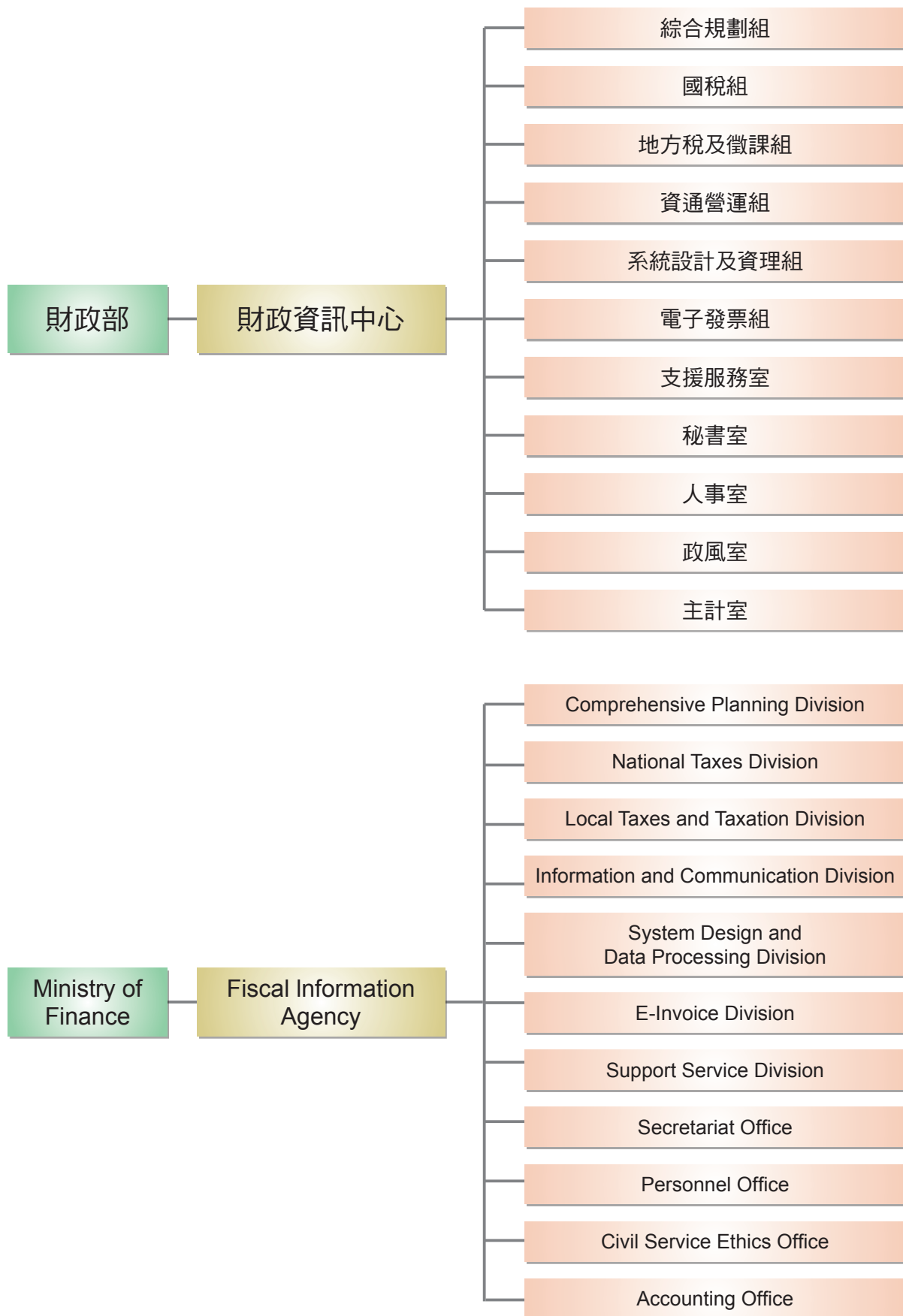
### 主要工作

1. 財政部資訊體系之整體規劃、協調及研考。
2. 財政部與所屬機關(構)資訊作業計畫、設備之審議、作業檢查及績效評核。
3. 財政部與所屬機關(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. 民間參與公共建設資訊體系之建立與管理。
7. 其他有關財政資訊事項。

### Functions

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

財政資訊行政組織系統  
Organization of the Fiscal Information Agency



## 重要國稅資訊服務概況統計

### Statistics of Important National Taxes Information Services

109年綜合所得稅各類所得憑單資料網路申報件數88萬4千餘件，占總申報件數95萬8千餘件之92.28%。

With the operation of the Electronic Declaration of Individual Income Tax Data, 884,456 individual income tax cases were declared via e-Filing in 2020, representing 92.28% of the total.

#### 近 5 年各類所得憑單資料收件方式統計

##### Cases Declared of Individual Income Tax Data by Type of Filing (2016-2020)

申報年 Taxation Year	分項 Type	網路申報 Via e-Filing		人工申報 Manually		媒體申報 Via Media		總申報 Total
		件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases
2016		804,516	89.69	63,809	7.11	28,640	3.19	896,965
2017		823,258	90.10	58,022	6.35	32,391	3.55	913,671
2018		845,791	90.73	55,452	5.95	30,872	3.31	932,115
2019		866,970	91.79	47,079	4.98	30,494	3.23	944,543
2020		884,456	92.28	42,331	4.42	31,626	3.30	958,413

資料來源：綜合所得稅扣免繳媒體申報建檔系統（以提供交查家數為基準）。

Source: Individual Income Tax Data Electronic Declaration Operations System.

109年綜合所得稅電子結算申報案件395萬1,868件，占申報總件數407萬790件之97.08%。

In 2020, 3,951,868 cases of individual income tax returns were filed via e-Filing or electronic media, representing 97.08% of the total of 4,070,790 declarations of individual income tax for the year.

#### 近 5 年綜合所得稅結算申報收件統計

##### Individual Income Tax Returns by Type of Filing (2016-2020)

申報年 Taxation Year	類別 Type	網路申報 Via e-Filing		人工申報 Manually		二維申報 2D Barcode Returns		總申報 Total
		件數 Cases	比率 Rate	件數 Cases	比率 Rate	件數 Cases	比率 Rate	件數 Cases
2016		3,558,834	91.30%	271,610	6.97%	67,544	1.73%	3,897,988
2017		3,748,173	93.13%	226,335	5.62%	50,181	1.25%	4,024,689
2018		3,868,587	94.38%	190,944	4.66%	39,362	0.96%	4,098,893
2019		3,957,688	96.07%	134,461	3.26%	27,612	0.67%	4,119,761
2020		3,951,868	97.08%	99,049	2.43	19,873	0.49%	4,070,790

資料來源：綜合所得稅結算申報書建檔系統。

附註：不含採用稅額試算方式申報件數。

Source: From the Individual Income Tax Declaration System.

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

自100年起，挑選案件單純者寄發稅額試算通知書，並提供納稅義務人可運用網路回復確認，完成申報程序。109年運用網路確認回復完成結算申報者達79萬5,969件，占採用稅額試算總件數230萬7千餘件之34.50%。

The service of Pre-calculation of Individual Income Tax via e-Filing commenced in 2011. By selecting the simple cases and mailing the notices of Pre-calculation of Individual Income Tax to these cases, the FIA enables taxpayers to confirm the Pre-Calculation Results and to complete their tax declaration process by e-Filing. In 2020, 795,969 cases used the online confirming and replying to complete tax declaration obligations, representing 34.50% of the total of 2,307,237 cases adopting the Pre-calculation Service.

近 5 年綜合所得稅結算申報稅額試算回復確認統計  
Cases Filed Using the Pre-Calculation of Individual Income Tax by  
Type of Confirmation (2016-2020)

申報年 Taxation Year	分項 Type	網路回復 Via e-Filing		書面或語音回復 Letter / Telephone		逕行繳稅 (含網路繳稅) Straight Payment of Tax In Person		總申報 Total
		件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases	比率 % Rate	件數 Cases
2016		451,751	20.18	976,636	43.63	810,033	36.19	2,238,420
2017		416,351	18.97	944,538	43.04	833,457	37.98	2,194,346
2018		508,189	23.03	857,447	38.86	840,951	38.11	2,206,587
2019		640,449	29.41	1,028,146	47.22	508,505	23.35	2,177,100
2020		795,969	34.50	915,878	39.70	595,390	25.81	2,307,237

資料來源：各地區國稅局。

Source: Files provided by all levels of tax offices.

財政資訊中心及各地區國稅局持續從營業人、行動支付業者及消費者等面向積極推動雲端發票，雲端發票比率逐年成長，109年度較前一年度增加7億4,614萬張。

The FIA and five National Taxation Bureaus have continued to promote cloud invoice to business entities, mobile payment operators and consumers. As a result, the growth rate of cloud invoice is higher than before, with an increase of more than 746 million pieces in cloud invoice in 2020 over the previous year.

近 5 年雲端發票張數統計  
Cloud Invoice Pieces (2016-2020)

單位：萬張  
Unit: 10,000 pieces



### 1. 資通訊安全管理推動與資通安全稽核

- (1) 依據「資通安全管理法」、「行政院及所屬各機關資訊安全管理要點」及「財政部及所屬機關(構)資通安全維護及稽核管理規範」等相關規定，督導財政部所屬機關(構)推動資通訊安全業務。
- (2) 策劃財政部資通安全管理機制，推動財政部及所屬機關(構)訂定年度資通安全計畫、列管執行情形及提報檢討報告。
- (3) 督導財政部所屬機關(構)建置資通安全事件通報及管理程序，積極辦理資通安全事件通報、社交工程演練及資通安全攻防演練等作業，強化財政部整體資通安全防護效能。
- (4) 105年9月成立資安健檢及數位鑑識團隊，109年完成35個對外網站滲透測試作業，另配合財政部資通安全稽核執行4個機關資安健診作業，並安排數位鑑識、弱點掃描及滲透測試教育訓練。

### 2. 綜合規劃資訊業務

#### (1) 推動「智慧政府行動方案」作業

配合國家發展委員會「智慧政府行動方案」，規劃財政部推動策略具體做法，辦理財政部智慧政府推動小組會議，落實執行財政部智慧政府推動作業。109年度財政部全程線上申辦作業達成率96.71%，超越目標值80%。

#### (2) 政府資料開放業務

配合政府資料開放政策，承辦財政部政府資料開放幕僚作業，研修制定資料開放推動策略，審議外界各開放資料需求之辦理情形。截至109年底，已於政府資料開放平臺開放2,216項資料集。

### 3. 財政重要資訊業務及計畫

#### (1) 電子發票服務躍升計畫

A. 完成電子發票整合服務平臺會員載具歸戶統一入口功能，大幅提升民眾會員載具歸戶便利性。截至109年12月底，已有35種會員載具及90家營業人參與本項作業。

B. 積極輔導境外電商導入雲端發票，截至109年底，已有100家

境外電商導入雲端發票，共開立 3 億 3,354 萬張發票。

C. 配合民眾消費習慣，積極推動以載具儲存雲端發票，109 年度載具使用率為 31.57%。

(2) 前瞻基礎建設計畫

A. 財政部資料中心設置整體計畫

本計畫辦理擴充機房空間、優化基礎設施、擴增共享平臺、強化資安防護、整合資訊資源系統集中進駐。

B. 財政部「強化政府基層機關資安防護及區域聯防計畫」

本計畫辦理中央及地方共計 34 個機關資安防護相關作業，第 2 期(109 年度)已於 109 年 12 月 31 日執行完竣，執行率 100%。

(3) 稅務線上服務躍升計畫

A. 運用行動裝置及資訊科技簡化報稅作業流程，新增綜合所得稅結算申報期間開放 Windows 使用者使用線上版報稅系統。

B. 規劃導入無實體認證服務，納稅義務人除可利用手機進行認證後辦理線上申報外，並可利用便利商店 1 萬多個據點之互動式多媒體事務機(kiosk) 24 小時列印查詢碼及稅額試算繳款書。

C. 為善盡國際稅務互助責任，規劃開發國內金融機構資料申報系統及國際稅務資料交換平臺，以維護租稅公平並與國際接軌。

(4) 不動產移轉一站式服務

109 年推行全國不動產移轉一站式試辦服務，透過跨機關資料串接，地方稅網路申報系統提供線上查欠服務及免費查調建物及地籍資料，並顯示地政案件辦理狀態，提升申報便利性。

(5) 主動減免身心障礙者使用牌照稅

自 108 年 8 月起運用衛生福利部「全國身心障礙檔」資料，主動審查「全國車籍檔」，篩選出車主符合身心障礙資格之車輛，並註記為免稅車輛，由車籍所在地稽徵機關通知車輛所有權人，身心障礙者免再提出減免申請；即使未來車籍隨戶籍異動而移轉管轄，仍得持續享有免稅優惠。108 年 8 月至 109 年底主動減免件數計 34,137 件，減免稅額計 1 億 6,617 萬 6,000 元。

## 1. Information and Communication Security Management

- (1) Based on the Cyber Security Management Act, the Information Security Management Directions for the Executive Yuan and its subordinate agencies, the Information and Communication Security Maintenance and Audit Management Regulations for the MOF and its subordinate agencies, the plan for the establishment of national infrastructure for information and communication security and related regulations, the FIA supervised the subordinate agencies of the MOF in the implementation of information and communication security measures.
- (2) The FIA engages in the formulation of the information security management mechanism of the MOF with requests to the subordinate agencies of the MOF and makes annual information security plans with evaluation reports after the execution of the plans.
- (3) The FIA supervised the MOF and its subordinate agencies to establish an information reporting mechanism for information security incidents, and actively processed reports of information security incidents, held drills on social engineering and information security attacks and defense, and continually enhanced the information security defense ability for the MOF and its subordinate agencies.
- (4) The Information Security Diagnostic and Digital Forensics Team was set up in September 2016. The team had completed penetration tests of the websites of the 35 subordinate agencies of the MOF and completed information security diagnostic of 4 subordinate agencies of the MOF in the Information Security Audit of the MOF in 2020. The courses on digital forensics, vulnerability assessment and penetration test were held.

## 2. Comprehensive Planning Information Work

- (1) Promote Smart Government Action Plan  
In line with the “Smart Government Action Plan” of the National Development Council (NDC), the FIA plans the specific methods of MOF’s promotion strategy, handles the MOF’s Smart Government Promotion Group meeting, and implements the MOF’s Smart Government Promotion Work. In 2020, the achievement rate of the MOF’s entire online processing operation was 96.71%, exceeding the target value by 80%.
- (2) The Government Open Data Planning  
In line with the open data policy of the National Development Council (NDC), the FIA handles related business and undertakes the government open data of the MOF. The FIA formulates the “Open Data Action Plan of the MOF”, which will make public the financial information in terms of classification and staging. The MOF has released 2,216 data sets on the Government Open Data Platform by the end of 2020.

## 3. Fiscal Information Services and Plans

- (1) Comprehensive Promotion of the Use of e-Invoice Project
  - A. The FIA completed the one-stop function of storing the cloud invoices in the carrier-mobile barcode on the MOF’s electronic invoice integration service platform. At the end of 2020, 35 types of member vehicles and 90 business entities are participating in this project.

- B. The FIA actively assisted cross-border e-commerce entities to implement cloud invoices. By the end of 2020, 100 cross-border e-commerce entities have implemented cloud invoices, and a total of 333.54 million invoices were issued.
  - C. To cope with Taiwanese consumption habits, the FIA actively promoted E-invoices carrier to encourage the issuance of e-invoicing by public utilities. At the end of 2020, the carrier rate of cloud invoice was 31.57%.
- (2) Forward-Looking Infrastructure Plan
- A. MOF “Data Center Platform Construction Project”  
The FIA has expanded facility space, optimized infrastructure, extended sharing platform, strengthened security protection, integrated information resources and centralized the information systems for this project.
  - B. MOF Plan to “Strengthen basic security protection and improve the national security information operating environment”  
The FIA handled 34 agencies’ central security protection related operations at the central and local levels. The second phase (2020) was completed on December 31, 2020, and the implementation rate was 100%.
- (3) Improving the online tax service and administrative efficiency
- A. The FIA used mobile devices and information technology to streamline the process of filing tax and allowed Windows users to use the online tax reporting system during the period of Individual Income Tax declaration.
  - B. The FIA introduced a new certification service by using smart phones. Taxpayers can use the interactive multimedia machines (kiosk) located in more than 10,000 convenience stores throughout the ROC to print out the inquiry code and the Pre-calculation tax bill anytime.
  - C. For fulfilling the responsibility of mutual assistance in international tax affairs, the FIA has planned and implemented a data reporting system for domestic financial institutions and an international tax data exchange platform to ensure fairness in taxation and integrated into global community.
- (4) One-stop service for real estate transfer
- The FIA launched a trial run of one-stop service for real estate transfer in 2020. Through cross-agency data transfer, the local tax e-filing system provides online overdue tax checking services and applicants’ cadaster and building information inquiry for free and shows the status of real estate transfers progress to improve the quality of services.
- (5) Actively reducing or exempting vehicle license tax for the disabled
- The FIA has used the National Disability Data from the Ministry of Health and Welfare to examine the “National Vehicle Registration Address Data” since August 2019. The FIA proactively reviewed data to identify cars whose disabled owners are eligible for vehicle license tax exemption. Moreover, the Revenue Service Office will notify the car owner, saving the disabled from going through the process of applying for tax exemption. Even if the vehicle registration address may be changed in the future, the exemption is still effective. From August of 2019 to the end of 2020, 34,137 cases were counted, the tax exemption amount is NT\$166.18 million.

INTERNATIONAL



INTERNATIONAL FISCAL AFFAIRS

國際財政

# 國際財政

## *INTERNATIONAL FISCAL AFFAIRS*

### 沿革

配合行政院組織再造，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，整合國際財政專業與協定談判人才，以有效率方式推動國際財政、稅務與關務合作及交流，提升我國投資環境吸引力及企業對外競爭力，營造我國加入區域經濟整合之有利條件。

### History

In order to act in concert with the policy of the Executive Yuan for the reorganization of the government, and to accommodate the trends of globalization and internationalization, the MOF adjusted the arrangement of its departments in accordance with the overall development and needs of the country. The staff of the Taxation Administration charged with responsibility for the promotion of the conclusion of tax agreements, those of the original Department of Customs Administration charged with responsibility for international customs cooperation, and those of the original Taxation and Tariff Committee charged with responsibility for international fiscal cooperation and exchanges, were incorporated into a new department, the Department of International Fiscal Affairs, MOF (DIFA, 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 agreements.
3. To settle disputes in regard to the application of tax agreements 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 the Taiwan Area and Mainland Area.
7. Other international fiscal affairs.

## 我國目前簽署租稅關務等協定情形

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

財政部積極推動洽簽各項協定，促進國際財政業務永續發展。截至 109 年 12 月 31 日生效之租稅協定達 33 個，關務互助協定 11 個、貨物暫准通關證協定 17 個（適用國家 44 個）及財政合作協定（瞭解備忘錄）2 個。

The MOF endeavors to promote the conclusion of relevant international agreements to facilitate the continuous development of international fiscal business. As of December 31, 2020, 33 tax agreements, 11 Customs Mutual Assistance Agreements, 17 ATA Carnet agreements with application in 44 countries, and two public finance cooperation agreements (MOU) have come into force.

### 我國租稅協定一覽表

#### List of ROC Tax Agreements

簽約國（地區） Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
新加坡 Singapore	1981/12/30	1982/01/01
印尼 Indonesia	1995/03/01	1996/01/12
南非 South Africa	1994/02/14	1996/09/12
澳大利亞 Australia	1996/05/29	1996/10/11
紐西蘭 New Zealand	1996/11/11	1997/12/05
越南 Vietnam	1998/04/06	1998/05/06
甘比亞 Gambia	1998/07/22	1998/11/04
史瓦帝尼（原「史瓦濟蘭」）Eswatini	1998/09/07	1999/02/09
馬來西亞 Malaysia	1996/07/23	1999/02/26
北馬其頓（原「馬其頓」） North Macedonia	1999/06/09	1999/06/09
荷蘭 Netherlands	2001/02/27	2001/05/16
英國 UK	2002/04/08	2002/12/23
塞內加爾 Senegal	2000/01/20	2004/09/10
瑞典 Sweden	2001/06/08	2004/11/24
比利時 Belgium	2004/10/13	2005/12/14
丹麥 Denmark	2005/08/30	2005/12/23
以色列 Israel	2009/12/18, 2009/12/24	2009/12/24
巴拉圭 Paraguay	1994/04/28 2008/03/06 (補充協議 Supplement)	2010/06/03
匈牙利 Hungary	2010/04/19	2010/12/29
法國 France	2010/12/24	2011/1/1
印度 India	2011/07/12	2011/8/12

## 我國目前簽署稅關務等協定情形

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

(續前表 Cont.)

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
斯洛伐克 Slovakia	2011/08/10	2011/9/24
瑞士 Switzerland	2007/10/08 2011/07/14 (修約換函 Amended by Exchange of Letters)	2011/12/13
德國 Germany	2011/12/19, 2011/12/28	2012/11/7
泰國 Thailand	1999/07/09 2012/12/03 (議定書 Protocol)	2012/12/19
吉里巴斯 Kiribati	2014/05/13	2014/06/23
盧森堡 Luxembourg	2011/12/19	2014/07/25
奧地利 Austria	2014/07/12	2014/12/20
義大利 Italy	2015/06/01, 2015/12/31	2015/12/31
日本 Japan	2015/11/26	2016/06/13
加拿大 Canada	2016/01/13, 2016/01/15	2016/12/19
波蘭 Poland	2016/10/21	2016/12/30
捷克 Czech Republic	2017/12/12	2020/05/12

### 我國關務互助協定 ( 議 ) 一覽表

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

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

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

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

附註：我國與英國貨物暫准通關證制度於英國脫歐後續依臺歐盟暫准通關執行議定書辦理。

Note: The Temporary Admission Carnet system between the ROC and the UK continues in operation after Brexit in accordance with the Protocol between the Guaranteeing Associations reached among Taiwan, European guaranteeing associations, and the International Chamber of Commerce.

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

### 1. 拓展租稅協定網絡、建構租稅透明環境

- (1) 我國與捷克租稅協定於 109 年 5 月 12 日生效，與沙烏地阿拉伯租稅協定於 109 年 12 月 2 日完成簽署；109 年我國與 7 個國家進行 18 次租稅協定磋商；截至 109 年底，生效之租稅協定達 33 個。同年我國與 12 個協定夥伴國進行 16 次稅務用途資訊（包括金融帳戶資訊、國別報告）自動交換主管機關協議諮商或交流，公告新增瑞士為我國得有效取得國別報告之國家，並與澳大利亞及日本首次執行金融帳戶資訊交換。
- (2) 建置「金融機構資料申報系統」，提供金融機構 XML 申報檔案格式綱要、元素表、使用者手冊等申報所需資訊。自 109 年 3 月 1 日開放金融機構及其代理申報機構註冊，每年 3 月至 4 月開放網路上傳及申報測試；109 年 6 月順利完成首次申報稅務用途金融帳戶 (CRS) 資訊申報作業。

### 2. 強化國際關務合作

積極推動與重要貿易夥伴洽簽關務互助協定及貨物暫准通關證協定，強化國際關務合作，打擊違反關務法規行為，促進跨境貿易安全與便捷。109 年與 5 個國家進行 10 次關務協定諮商或交流。

### 3. 深化國際財政合作與交流

- (1) 辦理外國國會議員、財政部高階官員等蒞部訪問 4 團，促進國際財政交流。
- (2) 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，包括財政部長視訊會議及財政部長與 APEC 企業諮詢委員會 (ABAC) 對話等，就因應嚴重特殊傳染性肺炎 (COVID-19) 疫情紓困與復甦階段之財政與貨幣政策及數位化發展之影響，與各會員經濟體互動交流，建立良好國際財政合作關係。

## **1. Developing a Complete Tax Agreement Network and Building a Tax Transparency Environment**

- (1) The tax agreement between the ROC and Czech Republic came into force on May 12, 2020, and the tax agreement between the ROC and Saudi Arabia was signed on December 2, 2020. In 2020, the MOF completed 18 tax agreement negotiations with seven countries. As of the end of 2020, there were 33 tax agreements in place. In addition, in 2020, the MOF completed 16 competent authority arrangement negotiations with 12 treaty partners concerning cooperation of automatic exchange of information in tax matters (including financial account information and Country-by-Country Reports), published an announcement that Switzerland is to be added as a jurisdiction with which the ROC is able to exchange Country-by-Country Reports effectively in accordance with the existing Agreement in force, and exercised the first exchange of financial accounts information with Australia and Japan.
- (2) The MOF built its CRS Financial Institution Portal and provided financial institutions with relevant information needed for conducting reporting, such as XML schema, data element tables, user guides, etc. Financial institutions and their agencies can register their accounts from March 1, 2020, as well as upload and report test returns from March to April each year. The first online reporting of the financial account information in tax matters (CRS information) was completed smoothly in June 2020.

## **2. Reinforcing International Customs-Related Cooperation**

The MOF is endeavoring to promote the conclusion of Customs Mutual Assistance Agreements and ATA Carnet agreements with important trading partners, so as to strengthen international customs cooperation, combat customs offenses, and advance cross-border trade security and facilitation. In 2020, the MOF completed ten customs agreement negotiations with five countries.

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

- (1) To enhance international fiscal interactions, the MOF coordinated four visits for delegations of foreign parliamentary or high-level fiscal officials.
- (2) The MOF participated in the Finance Ministers' Process (FMP) of Asia-Pacific Economic Cooperation (APEC), including the Virtual Finance Ministers' Meeting and the Dialogue between Finance Ministers and the APEC Business Advisory Council (ABAC). Through exchanges with other member economies on fiscal and monetary measures for mitigation and recovery in response to the COVID-19 pandemic as well as the role of digitalization and its development, the MOF has been building a strong cooperative relationship in international fiscal field.

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改造，由行政院公共工程委員會促參籌備處移撥至財政部成立推動促參司，持續負責推動我國民間參與公共建設之業務。

### History

On January 1, 2013, in line with the reorganization of the Executive Yuan, the Preparation Office for Private Participation of the Public Construction Commission of the Executive Yuan was designated to be under the MOF in the form of the Department for the Promotion of Private Participation, and continues to take charge of the duties related to Public-Private-Partnership (PPP) in infrastructure projects.

### 主要工作

1. 優化民間投資環境，創造招商有利條件。
2. 精進輔導、督導考核及激勵機制，提振促進民間參與公共建設（下稱促參）推動能量。
3. 培育促參專業人才，持續加強經驗傳承。
4. 研析重大實務案例，提升促參推動成效。
5. 運作新版促參資訊系統，便利民間共享政府資源。
6. 加強國際公私部門夥伴關係（下稱 PPP）經驗交流，提升國際能見度。

### Functions

1. Optimize the private investment environment and create favorable conditions for investment promotion.
2. Enhance counseling, supervision, assessment, and incentive mechanisms to boost the energy of promoting private participation in public construction.
3. Cultivate professional talents to promote participation and continue to strengthen the sharing of experience.
4. Research and analyze major practical cases to improve the effectiveness of participation promotion.
5. Operate a new version of the participation promotion information system to facilitate the sharing of government resources with the public.
6. Strengthen the exchange of experiences in international public-private partnerships and enhance international visibility.

一、促參執行成效

- (一) 91 年至 109 年 12 月，累計依促進民間參與公共建設法 (下稱促參法) 辦理簽約案 (下稱促參簽約案) 1,392 件，民間投資 (下稱民投) 金額 8,498 億元，契約期間可減少政府財政支出 1 兆 5,482 億元，增加政府財政收入 5,967 億元，創造逾 15 萬個就業機會。
- (二) 109 年促參簽約案達 50 件，民投金額約 360 億元。

**1. Effect of Implementation on PPP Projects**

- (1) From 2002 to December 2020, 1,392 PPP projects were contracted, and the investment amount of NT\$849.8 billion was announced. During the contract period, it is expected that around NT\$1,548.2 billion in government expenditure was saved, with an increase of about NT\$596.7 billion in government revenue and the creation of more than 150,000 jobs.
- (2) There were 50 PPP projects, with investment amounting to more than NT\$36 billion in 2020.

91 年至 109 年促參簽約案效益總表  
Benefits from Projects Signed under the PPP Structure, 2002-2020

年別 Year	件數 Cases	民投金額 (新臺幣億元) Investment Amount (Unit: NT\$100 Million)	契約期間減少政府 財政支出 (新臺幣億元) Reduced Government Expenditures during the Contract Period (Unit : NT\$100 Million)	契約期間增加政府 財政收入 (新臺幣億元) Increase in Government Revenue during the Contract Period (Unit : NT\$100 Million)	創造就業機會 (名) Job Creation (Persons)
2002~ 2011	701	5,738	6,220	2,772	90,811
2012	86	326	81	188	2,401
2013	87	279	388	95	5,046
2014	104	296	3,569	736	9,474
2015	106	344	387	289	6,857
2016	84	513	2,834	204	5,396
2017	67	206	417	108	8,140
2018	51	318	937	1,179	13,127
2019	56	118	44	142	2,997
2020	50	360	605	254	5,800
總計 Total	1,392	8,498	15,482	5,967	150,049

## 二、促參簽約案分析

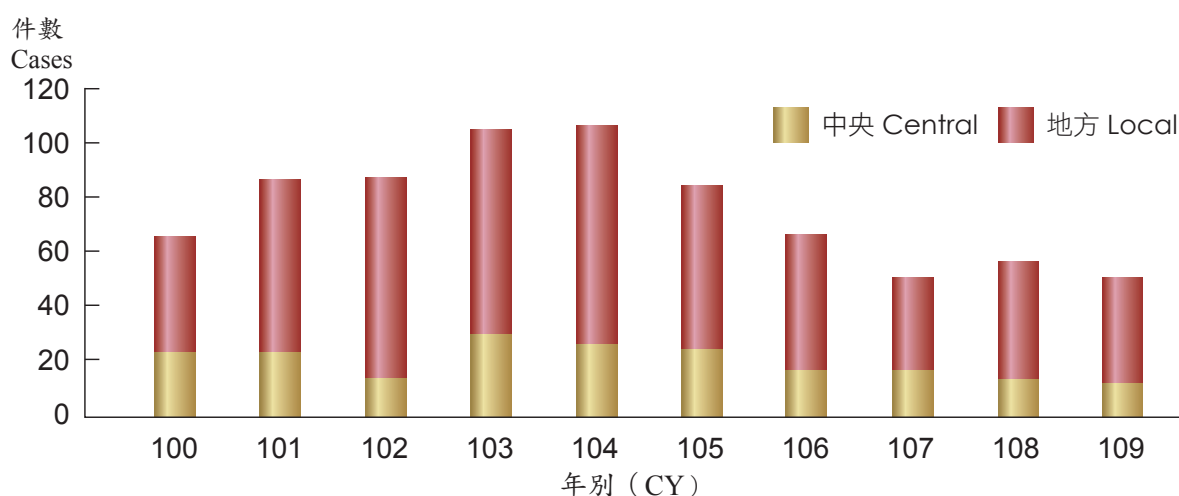
- (一) 91 年至 109 年 12 月，中央與地方促參簽約案件數占比為 40.23% 與 59.77%，民投金額占比為 53.94% 與 46.06%。自 94 年至 109 年，外資投資促參簽約案 9 件，民投金額為 221 億元。
- (二) 109 年中央與地方促參簽約案件數占比為 26% 與 74%，民投金額占比為 30.78% 與 69.22%，無外資投資促參簽約案。

## 2. Analysis of PPP Projects

- (1) From the analysis of the number of cases and investment amount of PPP from 1991 to December 2020, the central government accounted for 40.23% of the total cases and 53.94% of the investment amount. Local governments accounted for 59.77% of the total cases and 46.06% of the investment amount. From 2005 to 2020, there were nine PPP projects invested by foreign investors; the total investment amount was NT\$22.1 billion.
- (2) In 2020, the central government accounted for 26% and local government accounted for 74% of the total PPP cases. The proportion of private investment amounts was 30.78% and 69.22%. There were no PPP projects invested by foreign investors.

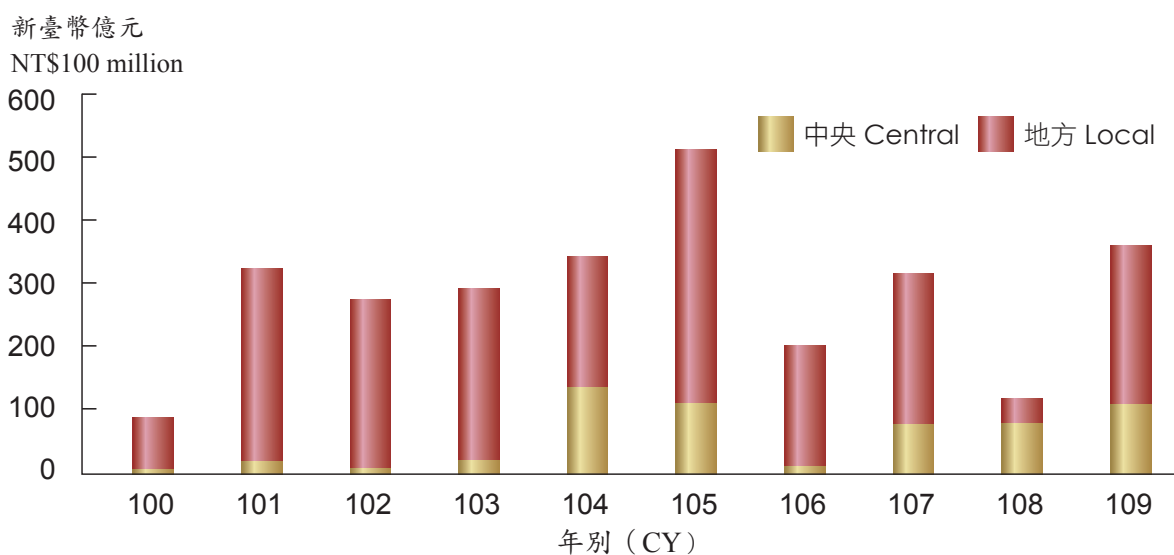
### 100 年至 109 年中央與地方促參簽約案件數

Total Number of PPP Projects by Central and Local Governments for Years 2011 to 2020 2010 to 2019



### 100 年至 109 年中央與地方民投金額 ( 億元 )

Total Amount of Investment Signed by Central and Local Governments for Years 2011 to 2020



### 1. 優化促參法制環境，吸引民間投資

(1) 配合促參業務推動及因應重要議題，訂(修)定法規命令3項、行政規則3項及作業參考5項，並逐步雙語化，英譯法規命令2項，修定法規如下：

A. 109年5月7日與內政部會銜修正發布「促進民間參與公共建設公有土地出租及設定地上權租金優惠辦法」第4條及第5條，協助民間機構於嚴重特殊傳染性肺炎疫情期間度過難關。

B. 109年7月1日修正發布「民間參與公共建設甄審委員會組織及評審辦法」，提升甄審作業運作機制。

C. 109年9月11日修正發布「民間自行規劃申請參與公共建設作業辦法」，完備申請內容及程序。

(2) 109年7月9日至8月12日間舉辦4場次「促參20年，促參2.0」系列座談會，就促參法修法相關議題，邀請專家學者、主辦機關、民間機構及顧問機構廣徵意見，凝聚修法共識。

### 2. 運作民間參與公共建設投資平臺，協助排除投資障礙及推動促參業務

完成多項促參議題參考方案或解決建議，包括協助推動行政院環境保護署補助地方政府垃圾焚化廠升級整備採促參方式辦理案件。

### 3. 因應疫情，推動促參案紓困措施

主動研議包括土地租金、權利金之減免或緩繳及延長興建、營運期間等9項紓困方式，通案要求主辦機關優先適用。組成促參紓困小組，赴促參案現地提供17場31案諮詢協助。協助31個機關辦理促參案紓困264件，減免或緩繳租金及權利金約40.62億元，同意延長投資契約36件。

#### 4. 加強招商引資、行銷媒合商機，提升招商成功率

109年8月7日辦理招商大會，釋出各主辦機關招商案源72案，民投金額超過1,800億元，逾200人與會。因應疫情對國內經濟衝擊，設置振興行銷專區，協助民間機構行銷商機。延續招商熱度，同年9月29日及10月7日分別辦理嘉義臺南地區及臺中地區2場商機座談會。

#### 5. 運用促參輔導及獎補助機制，協助機關開發案源及提升促參推動成效

- (1) 辦理促參啟案輔導及走動式諮詢192件，主動走訪28個主辦機關，提供法令諮詢建議，並開發潛在案源。
- (2) 透過輔導機制協助各主辦機關積極辦理長照促參案，其中「基隆市長照福利服務園區促參案」已公告招商，「新北市瑞芳區醫療長照設施大樓案」已選出最優申請人，刻辦理議約作業。
- (3) 核定補助促參案件前置作業費用42件，補助金額2,597萬4,461元。
- (4) 109年11月13日舉行「第18屆民間參與公共建設金擘獎」頒獎活動，共25案(34個團隊)民間參與公共建設案參選，12案(17個團隊)獲獎。
- (5) 核計促參案件擴大鼓勵地方政府獎勵金約2.85億元，函送行政院主計總處核發。

#### 6. 辦理促參認證及研習，強化促參專業及推動共識

- (1) 辦理促參專業人員訓練與主計、會計、審計、廉政及檢調人員研習會29場次，1,511人次參與研習，提升專業知能，建立推動共識。
- (2) 109年度考試取得促參專業人員資格人數306人，占實際參訓人數比率(及格率)84.53%，提升促參專業人力品質。

**7. 加強促參資訊系統功能及提升資訊服務效能**

因應法規修正及實務作業需求增修系統功能，保證系統營運擴充性、延展性、安全性及穩定性，強化資訊流通及確保系統營運之品質與效率。

**8. 積極參與國際公私部門夥伴關係事務，交流推動促參經驗**

配合 APEC 財政部長視訊會議，研提因應疫情協助 PPP 促參案民間機構紓困及振興做法，加強經驗交流。

## **1. Optimize the legal environment for promoting participation and attract private investment**

- (1) In cooperation with the promotion of PPP and in response to important issues, three regulations and orders, three administrative rules, and five assignment references were formulated (revised). At the same time, two regulations and orders were translated into English. The revised regulations are as follows:
  - A. On May 7, 2020, in conjunction with the Ministry of the Interior, the MOF issued Articles 4 and 5 of the Regulations for Favorable Rentals Regarding Public Land Lease and Superficies in Infrastructure Projects to assist private organizations in dealing with the Coronavirus Pandemic (COVID-19) and overcoming difficulties during the pandemic.
  - B. On July 1, 2020, the Regulations Governing the Organization of the Selection Committee and the Evaluation for Private Participation in Infrastructure Projects was amended and issued to improve the operation mechanism of the audit operation.
  - C. On September 11, 2020, the Regulations for Private Institution Applying to Participate in the Infrastructure Project under Its Own Planning was amended and issued to complete the application content and procedures.
- (2) From July 9 to August 12, 2020, four sessions of “The 20-year Enforcement of Act for Promotion of Private Participation in Infrastructure Projects, Time for PPP 2.0” series of symposiums were held. Experts, scholars, sponsors, non-governmental organizations, and advisory bodies were invited to advise on topics related to the promotion of participation in revising the law and gathering consensus on its revision.

## **2. Operate a platform for private participation in public construction investment, assist in removing investment barriers, and promote participation promotion business**

A number of reference plans and solutions to promote participation issues were completed, including assisting in the promotion of the Environmental Protection Agency of the Executive Yuan to subsidize local government waste incineration plants to upgrade and adopt PPP law and methods.

## **3. Promote pandemic response measures for PPP cases**

The Department for the Promotion of Private Participation discussed nine ways of relief,

including land rent, reduction or deferment of royalties, and extension of construction and operation periods. Also, the PPP Department requires all the organizers to apply first. A team was formed to promote participation and provide consultation and assistance in 17 sessions for 31 cases. The Department for the Promotion of Private Participation assisted 31 agencies in handling 264 cases of participation promotion, reduced or deferred rent, and royalties of about NT\$4.062 billion, and agreed to extend 36 investment contracts.

#### **4. Strengthen business opportunities for investment promotion and marketing matchmaking, and increase the success rate of investment promotion**

On August 7, 2020, the PPP Investment Convention and Awards Ceremony was held. In total 72 public works projects worth more than NT\$180 billion were announced. More than 200 people attended the meeting. In response to the impact of the pandemic on the domestic economy, the conference arranged a marketing and promotion area to assist private organizations in marketing business opportunities. Continuing the enthusiasm for an investment convention, the Chiayi and Tainan business opportunity seminar was held on September 29, and the Taichung session was held on October 7.

#### **5. Use PPP consultation and subsidy mechanism to assist agencies to develop new cases and improve the effectiveness of the PPP projects**

- (1) The Department for the Promotion of Private Participation handled 192 counseling and on-site consultations for PPP projects and actively visited 28 organizing agencies, providing legal advice and suggestions, and developing potential case sources.
- (2) The Department for the Promotion of Private Participation assisted various organizing agencies to handle long-term care participation cases through the counseling mechanism. Among them, the “Keelung Long-term Care Welfare Service Park Promotion Case” has been announced to attract investment, and the “New Taipei City Ruifang District Medical Long-term Care Facilities Building Case” has selected the best applicant and is carrying out the negotiation work at once.
- (3) A total of 42 pre-operation expenses were approved for subsidies and participation promotion cases, with a subsidy amount of NT\$26 million.
- (4) On November 13, 2020, the “18th Golden Thumb Awards for PPIP” was held. Twenty-five projects (34 teams) participated in the selection of private participation in public construction projects, and 12 projects (17 teams) were awarded.

- (5) About NT\$285 million in expanded PPP incentives was extended to local governments, and letters have been sent to the DGBAS for approval and issuance.

## **6. Conduct professional PPP training, examination certification, strengthen the promotion of professional participation, and promote consensus**

- (1) The Department for the Promotion of Private Participation handled 29 sessions of training and seminars for professionals to promote participation in accounting, auditing, integrity, and inspection personnel, with 1,511 participants participating in the seminars.
- (2) In 2020, 306 people obtained the qualifications of PPP professionals, accounting for 84.53% of the actual number of participants.

## **7. Strengthen the function of PPP information system and improve the efficiency of information service**

In response to legal amendments and practical operation requirements, functions of the system were added and improved. In order to ensure the system's scalability, safety, and stability, the information circulation was strengthened to ensure the quality and efficiency of system operations.

## **8. Actively participate in international PPP affairs, exchange and promote related experience**

The Department for the Promotion of Private Participation cooperated with the APEC Finance Minister's video conference, researched and proposed methods to assist PPP in stimulating the relief and revitalization of non-governmental organizations participating in the case in response to the pandemic, and enhanced the exchanges of experience.

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PERSPECTIVES

# 財政工作方向

## 國庫

1. 健全庫政管理，檢討公庫法規。
2. 多元籌措財源，支應政府施政。
3. 強化財務管理，精進支付業務，確保庫款安全，提升便民服務。
4. 落實公共債務法，強化債務管理。
5. 精進債務管理，維護財政紀律。
6. 持續協助各機關靈活運用財務策略，創增計畫效益。
7. 賡續檢討「財政收支劃分法」修正案，並於完成修法前採行因應機制，以保障地方財源。
8. 加強輔導地方財政，提升地方財政適足性及自主性。
9. 督導公益彩券穩健發行，挹注社會福利財源。
10. 精進菸酒管理相關規範，提升私菸酒查緝效能；賡續推動優質酒類認證制度，強化國產酒品之國際競爭力。

## 賦稅

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

## 關務

1. 促進法規合理化及提升關員服務品質。
2. 配合世界關務組織(WCO)國際商品統一分類制度(HS)2022年版修正，確保我國稅則資訊與世界接軌，研擬海關進口稅則修正草案。
3. 推動「雲世代智慧海關」計畫，發展「AI稅則分類服務」，以提高通關透明度並減少稅則分類疑義。
4. 運用數位科技強化查緝效能，建立貨櫃(物)移動監控機制，並建置毒品及肉品人工智慧(AI)X光影像判讀系統。

## 關 務（續）

5. 強化國際關務合作，推動國際間 AEO 相互承認，建立實質多邊及雙邊關係。
6. 落實執行反傾銷措施，維護產業公平貿易環境。

## 國有財產

1. 賡續全面檢討現行法規，鬆綁相關法令，簡化作業流程，提升行政效率，落實便民服務。
2. 賡續加強國有公用財產管理，提升運用效益。
3. 執行推動「被占用國有非公用不動產加強清理第二期計畫」，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。
4. 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，應民間產業發展需求。
5. 加強結合地方政府或目的事業主管機關共同改良利用國有非公用不動產，善用國土資源，帶動產業發展及創造就業。
6. 持續關注嚴重特殊傳染性肺炎 (COVID-19) 疫情，適時研擬提供國有不動產租金減收等紓困措施。

## 財政資訊

1. 電子發票服務躍升計畫
  - (1) 賡續推動消費通路電子發票無紙化。
  - (2) 持續推動以信用卡為載具及行動支付結合雲端發票。
2. 綜合所得稅手機服務

對於直接利用財政部蒐集之所得及扣除額資料進行報稅之民眾，可使用手機登入報稅系統，完成身分認證，確認稅額資料無誤後進行繳退稅，快速簡便完成報稅作業。
3. 建置稅務用途資訊自動交換系統，提高稅務透明度

稅務用途資訊交換系統係蒐集金融機構及其他國家所提供之金融帳戶資料，本系統可將蒐集之資料與國內納稅義務人申報資料進行比對，以提高稅務透明度並減少稅基流失。

## 財政資訊（續）

### 4. 稅務便民服務及資源整合計畫

- (1) 配合行政院「智慧政府推動策略計畫」，推動全程線上申辦服務，增進稅務便民服務效能。
- (2) 推動整合共用行政資訊系統，落實資訊資源共享，提升行政效率。
- (3) 推動國、地稅稅務輔助行政系統整合再造，簡化作業流程、提升行政效能。

### 5. 智能稅務服務計畫

- (1) 建置彈性、易擴充之巨量資料平臺。
- (2) 整合營業稅、營所稅與綜所稅查審輔助系統、並導入人工智慧與機器學習技術，強化稅務大數據分析技術及量能，提升稅務行政效能。
- (3) 建置資料治理系統，提升稅務資料應用品質。
- (4) 培育賦稅數據分析人才，強化分析量能。

## 國際財政

1. 持續推動與新南向政策國家、歐盟會員國或與我國經貿關係密切國家洽簽雙邊租稅協定及與協定夥伴國稅務用途資訊自動交換之合作，以消除國際間重複課稅，營造永續低稅負環境，增進跨境稅務合作及租稅透明。研修租稅協定適用法令，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物暫准通關證協定，促進貿易安全與便捷。
3. 持續推動國際財政合作與交流，洽簽國際財政合作協定，強化國際財政關係，掌握世界趨勢與借鏡國際經驗。

## 推動促參

1. 配合國家發展需要，擴大公共建設範圍，提升促參推動力道。
2. 引進政府購買公共服務機制，加速提供公共服務，接軌國際。
3. 精進訓練、輔導及獎勵措施，強化人員專業職能，協助機關開發案源與提高辦理租稅誘因。
4. 建構友善投資環境，強化促參溝通平臺，促進商機交流，提供多元投資管道。

## National Treasury

1. Review of the regulations of treasury affairs in order to enhance treasury management.
2. Establishing multiple channels for the cultivation of financial resources to support government administration.
3. Strengthen financial management, improve payment operations, ensure safety of Treasury funds, and enhance public service.
4. Implementation of the Public Debt Act to strengthen debt control.
5. Enhancing debt management to maintain fiscal discipline.
6. Continuously assisting authorities to flexibly apply financial strategies and improve the benefits of their projects.
7. Reviewing the amendment of the Act Governing the Allocation of Government Revenues and Expenditures and adopting a matching mechanism to ensure adequate financial resources for local governments before the completion of the amendment.
8. Strengthening the assistance provided to local governments to enhance local fiscal adequacy and autonomy.
9. Supervising the issuance of the Public Welfare Lottery to infuse the surplus into social welfare activities.
10. Reviewing the Tobacco and Alcohol Administration Act and relevant regulations to improve the efficiency of seizing illegal tobacco and alcohol, and promoting the Alcohol Quality Certification System to enhance international competitiveness of locally produced alcohol products.

## Taxation

1. Proposal of amendments to the tax laws and implementation of tax reforms so as to make government finance sound.
2. Review and amendment of tax laws and regulations in a timely manner to meet the

## Taxation (cont.)

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

## Customs

1. Rationalizing laws and regulations and enhancing Customs service quality.
2. Drafting amendments to Customs Import Tariffs in order to cooperate with the revision of the Harmonized Commodity Description and Coding System (HS) by the World Customs Organization (WCO) in 2022, ensuring that our country's tariff information will be in line with the world.
3. Initiating the "Smart Customs in the Cloud Era" plan to develop the "Artificial Intelligence (AI) Tariff Classification Service" so as to enhance clearance transparency and alleviate doubts about the tariff classification.
4. Using digital technology to strength investigation performance by establishing cargo transport tracking and monitoring system and AI X-ray image interpretation system for drugs and meat.
5. Enhancing international Customs cooperation and promoting Authorized Economic Operator (AEO) Mutual Recognition with foreign Customs to establish substantive multilateral and bilateral relationships.
6. Implementing anti-dumping measures to maintain the fair trade environment for domestic industries.

## National Property

1. Continue a comprehensive review of current laws and regulations, loosen related regulations, simplify of operating procedures, increase in administrative efficiency, and implementation of convenient services for the public.
2. Continue the management of national public use properties to improve efficiency.
3. Implement the “Plan for Strengthening Clean Up of Occupied National Non-public Use Real Estate Phase II”, with positive action in the clearing-up of occupied national land and include them in normal management or to evacuate and retrieve them for reactivate utilization, in order to uphold the right of national properties.
4. Carry out development by means of superficies rights, urban renewal, improve utilization; activate national non-public real estate by multiple means including tender leasehold and outsourced management so as to live up to the substantial need for the private sector in industrial development.
5. Strengthen cooperation with local governments or competent agencies in charge of target enterprises to improve and utilize national non-public use real estate in concert, maximize utilization of national territory resources, accelerate development of relevant industries and, in turn, create additional jobs.
6. Continue to pay attention to the COVID-19 pandemic, and prepare to provide timely relief measures such as providing rent reduction of national real estate.

## Fiscal Information

1. E-Invoice Service Upgrade Platform Plan
  - (1) Continuation of the promotion of paperless e-invoices at physical shops.
  - (2) Continuation of the promotion of mobile payment by credit card and other electronic payment tools as e-invoice carriers.

## Fiscal Information (cont.)

### 2. Filing of individual income tax through cell phone

For people who directly use the income and deduction data collected by the MOF to file tax, they can use mobile devices to log in to the tax filing system to complete identity verification. Then, they can pay tax or get a tax refund after confirming the tax information. The tax filing can be completed quickly and easily.

### 3. To improve tax transparency, the FIA establishel the Automatic Tax-Use Information Exchange System

The Automatic Tax-Use Information Exchange System can collect financial data and accounts from finance institutions and other countries. This system will be able to compare the collected data with the tax filing data filed by taxpayers to improve tax transparency and reduce the erosion of tax base.

### 4. Tax public services and resources integration

(1) In compliance with the Strategic Plan for Smart Government Promotion approved by the Executive Yuan, promote end-to-end online tax services.

(2) In compliance with the Strategic Plan for Smart Government Promotion approved by the Executive Yuan, promote end-to-end online tax services.

(3) In compliance with the Strategic Plan for Smart Government Promotion approved by the Executive Yuan, promote end-to-end online tax services.

### 5. Smart Tax Service Plan

(1) Building a flexible and scalable big data platform.

(2) Integrating tax cases selection system and adopting artificial intelligence and machine learning technology to improve the effectiveness of tax administration through enhancing the capability of tax data analytics.

(3) Establishing the data governance system to improve the application quality.

(4) Cultivating talents in tax data analytics and strengthening analysis capacity.

## International Fiscal Affairs

1. Continuation of the promotion of the conclusion of bilateral tax agreements with New Southbound Policy-target countries, European Union member states, and countries with which we have a close economic and trading relationship as well as the promotion of the cooperation of automatic exchange of information in tax matters with treaty partners so as to eliminate double taxation, create a sustainable low-tax environment, strengthen cross-border tax cooperation and transparency; issuance or revision of the regulations related to tax agreements so as to increase the benefit of treaty application.
2. Continuation of the promotion of international customs cooperation and exchanges; active engagement in the signing of Customs Mutual Assistance Agreements and ATA Carnet agreements; advancement of trade security and facilitation.
3. Continuation of the promotion of international fiscal cooperation and exchanges; signing of international fiscal cooperation agreements; strengthening of international fiscal relationships; following world trends and learning from international experience.

## Promotion of Private Participation

1. Meet the needs of the country's development, expand the categories of public construction, and increase the power to promote PPP.
2. Introduce a mechanism for the government to purchase public services, accelerate the provision of public services, and integrate international standards.
3. Enhance training, counseling and, incentive measures; strengthen the professional functions of personnel; assist agencies in developing case sources; and improve incentives for PPP projects.
4. Build a friendly investment environment, strengthen the communication platform for PPP projects, promote the exchange of business opportunities, and provide multiple investment approaches.

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