

中華民國財政
GOVERNMENT FINANCE
IN THE REPUBLIC OF CHINA
2018



財政部 編印
中華民國一〇七年八月

MINISTRY OF FINANCE
REPUBLIC OF CHINA
AUGUST 2018

序 言

財政部職掌國家財政，業務涵蓋國庫、賦稅、關務、國有財產、財政資訊、國際財政及促進民間參與公共建設等範疇，分別由國庫署、賦稅署、各地區國稅局、關務署、國有財產署、財政資訊中心、國際財政司及推動促參司主管。長期以來，財政部秉持務實彈性原則，妥善運用財政政策，支援政府各項施政，並兼顧財政健全永續，已展現具體成效。

過去一年，為維護租稅公平正義，建構優質賦稅環境，並掌握國際租稅脈動，財政部持續推動多項重要賦稅政策。在稅制方面，施行「納稅者權利保護法」，確保納稅者權利，實現課稅公平及貫徹正當法律程序。鑑於近年電子商務日益興盛，網路交易蓬勃發展，財政部順應國際趨勢，修正「加值型及非加值型營業稅法」部分條文，推動境外電商課徵營業稅制度。

展望未來，財政部將在既有基礎上繼續深耕經營，謀求財政穩定健全，並依據行政院宣示「安居樂業、生生不息、均衡台灣」政策願景，加速推動相關財政政策，回應全民期待。

財政工作經緯萬端，為有助各界瞭解公共財政，特編印「2018中華民國財政」，以業務別為區分，就各機關（單位）職掌，以簡潔文字介紹重要業務概況，再以統計數據圖表分析各項業務執行績效，最後扼要介紹現階段工作方向，期盼各界不吝指教與支持。

財政部部長



謹識

PREFACE

The Ministry of Finance (MOF) is in charge of national finance. Its functions cover a wide range of activities in relation to national treasury, taxation, customs, national property, fiscal information, international fiscal affairs, and the promotion of private participation in infrastructure projects (PIIP). The major agencies of above businesses of the Ministry are the National Treasury Administration, the Taxation Administration, the National Tax Bureaus, the Customs Administration, the National Property Administration, the Fiscal Information Agency, the Department of International Fiscal Affairs, and the Department for the Promotion of Private Participation. In the past decades, the MOF has followed pragmatic and flexible principles to enforce fiscal policy to support national development and ensure sound and sustainable finance.

In order to maintain tax fairness and justice, establish a better tax environment, and keep pace with global trends, the MOF continued to promote a number of important tax policies in 2017. In regard to taxation, the “Taxpayer Rights Protection Act” is enacted for the purposes of ensuring the rights of taxpayers, achieving tax equity, and carrying through the due process of law. Given the rapid rise of e-commerce, the growth of on-line transactions, and the need to comply with world trends, the MOF has recently amended the “Value-Added and Non-Value-Added Business Tax Act” for cross-border electronic services transactions.

In the future, the MOF will continue to implement a broader range of fiscal policies to maintain sound finance based on existing foundations, accelerate reforms in response to public expectation, work towards achieving the Cabinet’s policy vision of “creating a peaceful and contented living and working environment, raising the national birth rate, and balancing development across Taiwan”.

This report is provided to help the public understand public finance. It is divided by business section with a brief introduction of each important function, along with statistical data and charts to analyze the performance of each area of operations. The 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

財政部	2
財政部組織	3
國 庫	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
賦 稅	30
賦稅行政組織系統（內地稅）	33
賦稅體系	35
賦稅收入成長概況	37
賦稅收入結構	38
主要賦稅收入成長趨勢	39
直接稅與間接稅比重	40
國民稅負及賦稅收入占各級政府歲出淨額百分比	41
平均每人稅負及平均每人所得	42
選樣國家租稅負擔比較	43
稅捐減免及外銷品沖退稅金額	44
一年來賦稅重要業務概況	45

CONTENTS

MINISTRY OF FINANCE	2
Organization of the Ministry of Finance	4
NATIONAL TREASURY	6
Organization of the National Treasury Administration	9
Net Government Revenues and Expenditures at All Levels of Government	10
Structure of the Net Government Revenues at All Levels of Government	11
Structure of the Net Government Expenditures at All Levels of Government	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
Repayments of the Principal and Interest 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 2017	26
TAXATION	30
Organization of the Tax Administration	34
Tax System	36
Growth of Tax Revenues	37
Structure of Tax Revenues	38
Trends in the Growth of Major Taxes	39
Direct Taxes and Indirect Taxes	40
Tax Burden and Ratio of Tax Revenues to Net Government Expenditures at All Levels	41
Per Capita Tax Burden and Per Capita Income	42
Tax Burdens of Selected Countries	43
Amount of Tax Relief	44
Major Improvements in Taxation in 2017	49

關 務	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
國有財產	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
財政資訊	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
國際財政	92
我國目前簽署各項協定情形	94
一年來國際財政重要業務概況	97
推動促參	100
促參主要業務統計	101
一年來推動促參重要業務概況	103
財政工作方向	108

CUSTOMS	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 2017	65
NATIONAL PROPERTY	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 2017	80
FISCAL INFORMATION	84
Organization of the Fiscal Information Agency	86
Statistics of Important National Taxes Information Services	87
Major Improvements in Fiscal Information in 2017	90
INTERNATIONAL FISCAL AFFAIRS	92
Current Status of the Conclusion of Tax Agreements and Other Agreements of the ROC	94
Major Improvements in International Fiscal Affairs in 2017	98
PROMOTION OF PRIVATE PARTICIPATION	100
Statistics of Major PPIP Work	101
Major Improvements in Promotion of Private Participation in 2017	105
PERSPECTIVES	111

Ministry of



MINISTRY OF FINANCE

Finance

財政部

財政部

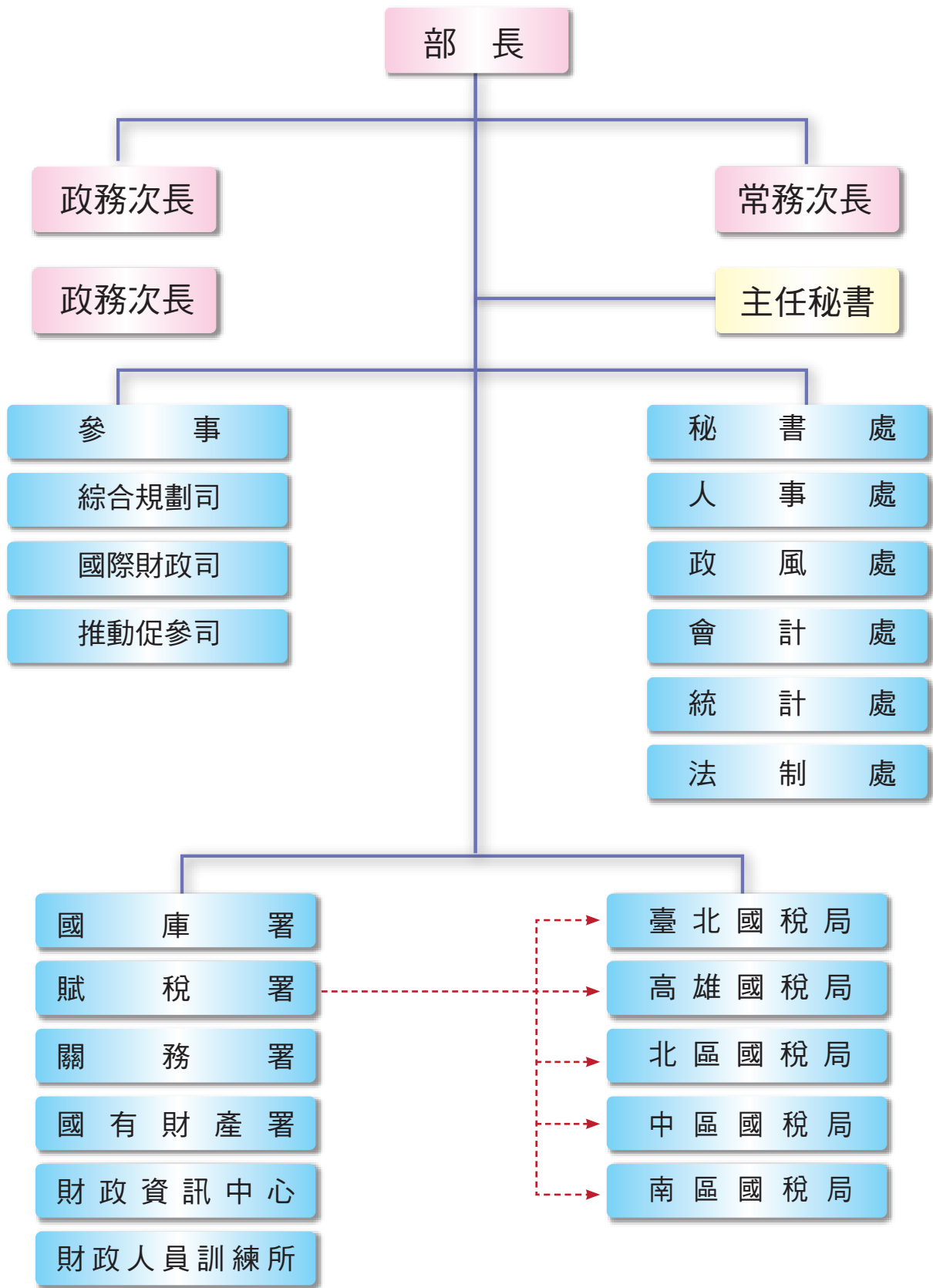
MINISTRY OF FINANCE

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：

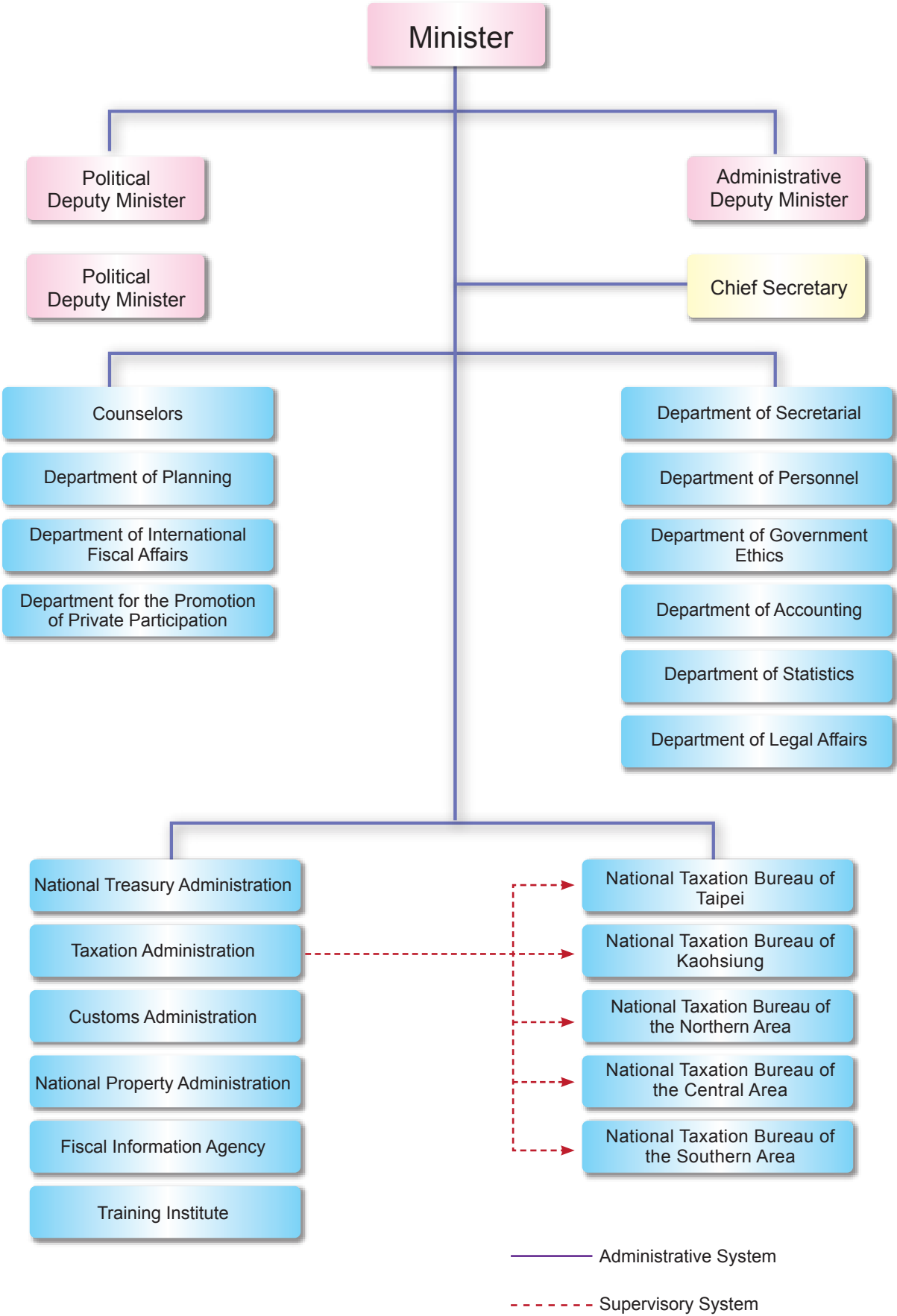
- 一、國庫及支付業務
- 二、賦稅
- 三、關務
- 四、國有財產
- 五、財政資訊
- 六、促進民間參與公共建設
- 七、所屬財政人員訓練機構之督導
- 八、其他有關財政事項

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



—— 行政隸屬系統
- - - 業務監督系統



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

History

From the early years of the Republic of China (ROC), the central government had already established the MOF directly under the Great President as the supreme administration governing national 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.

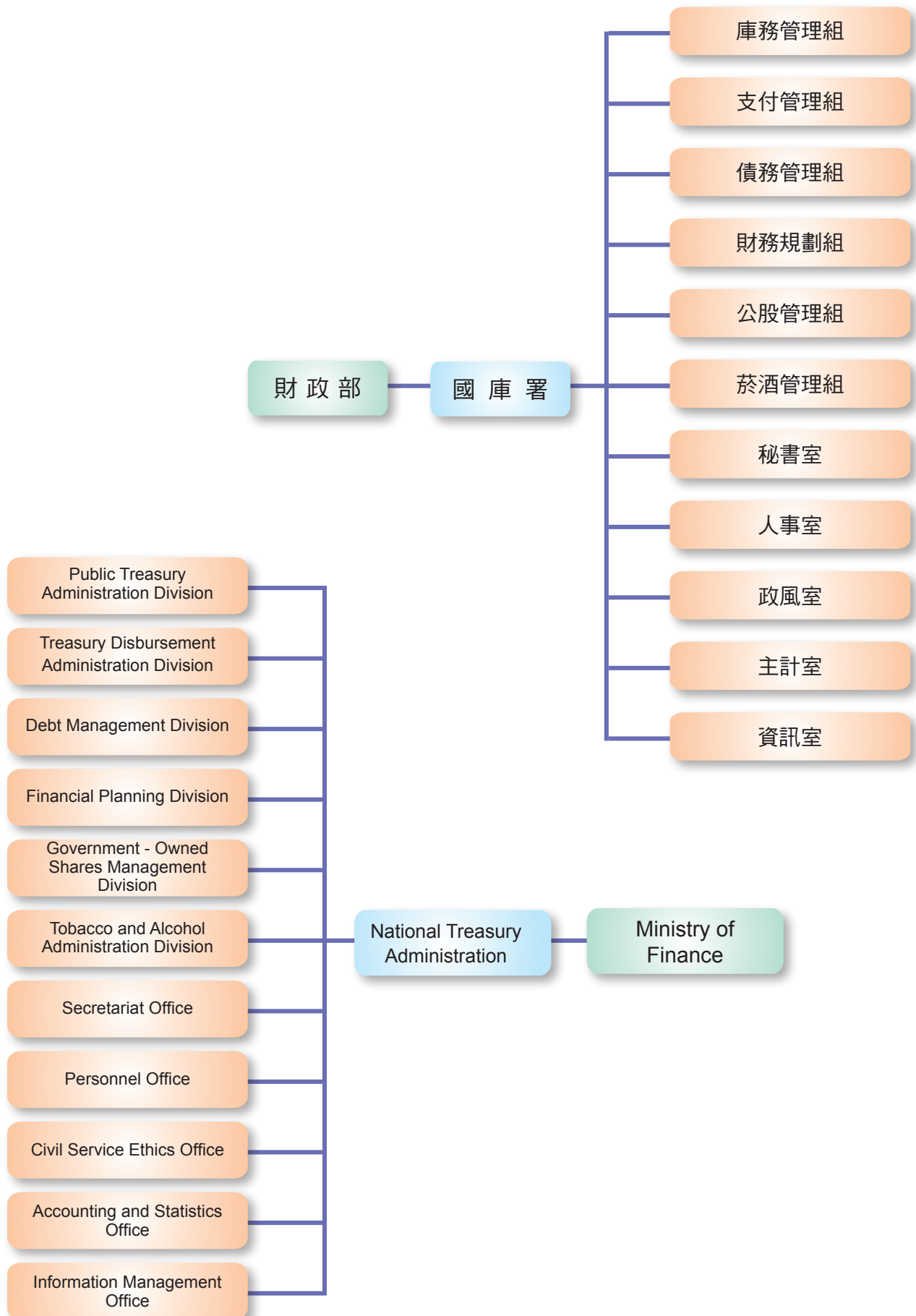
On February 3, 2012, in accordance with the reorganization of the Executive Yuan, “Organization Act of NTA, MOF” was enacted and promulgated and became effective on January 1, 2013, whereupon the functions of the original National Treasury Agency were merged with the organization of the Taipei Disbursement 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.



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

我國財政基礎尚稱穩健，但97年下半年受金融海嘯衝擊，政府積極推動各項振興經濟方案，加以98年莫拉克颱風風災重建，致98年財政支出擴增，收支差短擴大，惟99年起因景氣回升，財政收支狀況顯著改善，106年收支差短為新臺幣（下同）168億元。

In general, the financial condition of the ROC government is relatively sound and stable. However, in order to reduce the impact of the global financial crisis on the economy in the second half of 2008, the government actively promoted various programs to revive the economy, and with the further necessity of reconstruction after Typhoon Morakot in 2009, the gap between government revenues and expenditures increased again. Fortunately, since 2010, with the recovery of the economy, the financial situation has improved significantly. The deficit of 2017 was NT\$16.8 billion.

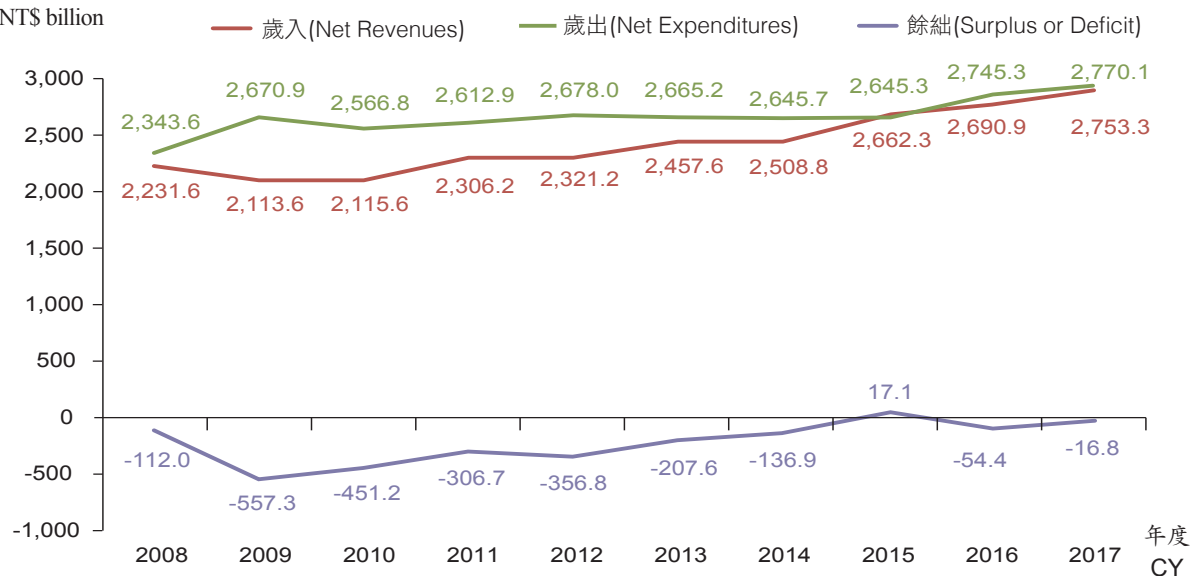
單位：新臺幣拾億元 Unit：NT\$ billion

年度 CY	歲入淨額 Net Revenues	歲出淨額 Net Expenditures	餘絀 Surplus or Deficit
2008	2,231.6	2,343.6	-112.0
2009	2,113.6	2,670.9	-557.3
2010	2,115.6	2,566.8	-451.2
2011	2,306.2	2,612.9	-306.7
2012	2,321.2	2,678.0	-356.8
2013	2,457.6	2,665.2	-207.6
2014	2,508.8	2,645.7	-136.9
2015	2,662.3	2,645.3	17.1
2016	2,690.9	2,745.3	-54.4
2017	2,753.3	2,770.1	-16.8

附註：本表為決算數。因尾數四捨五入關係，統計表細項合計與總數未盡相同(本書以下同)。

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

新臺幣拾億元
NT\$ billion

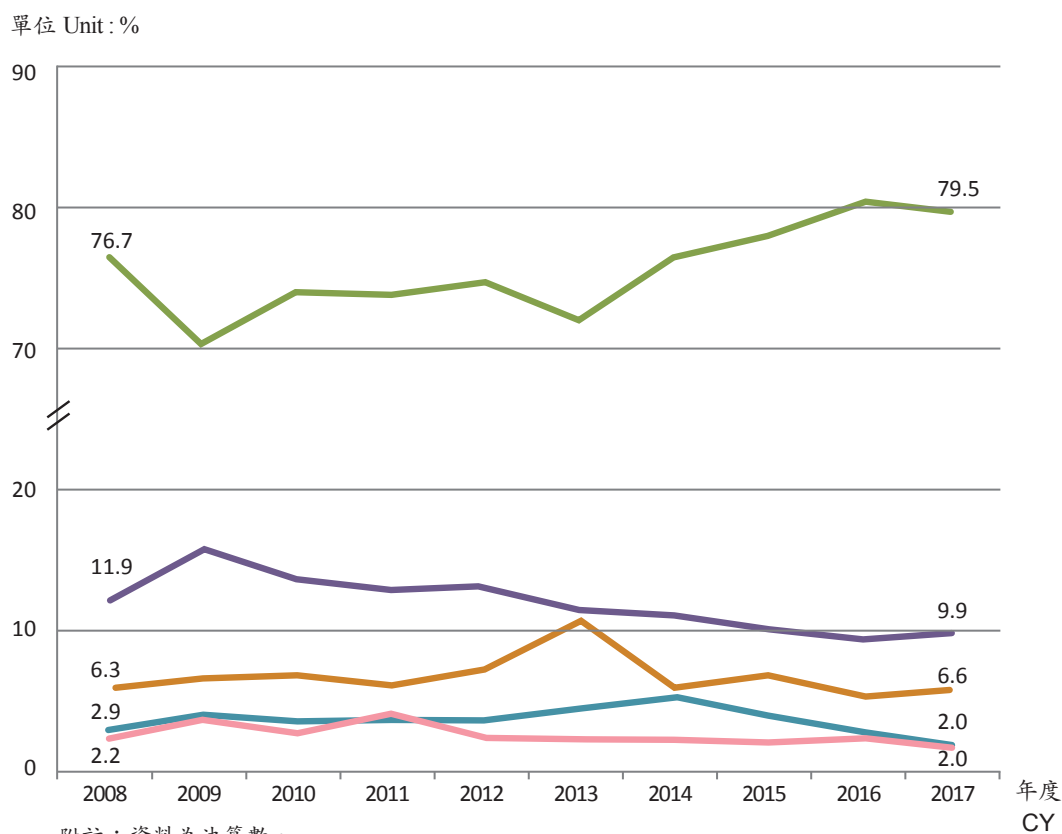


各級政府歲入淨額結構

Structure of the Net Government Revenues at All Levels of Government

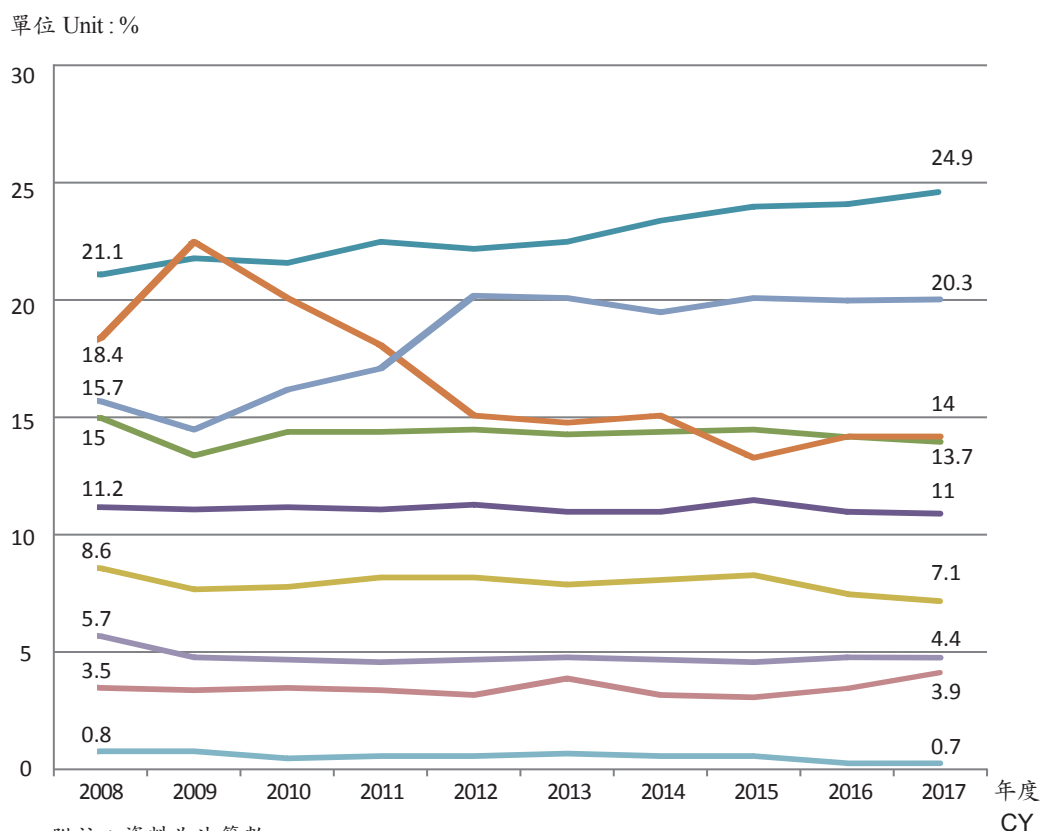
106年各級政府歲入淨額，仍以稅課收入、營業盈餘及事業收入為主要來源，其中稅課收入所占比重呈現上升趨勢，由97年之76.7%上升至106年之79.5%。

In 2017, revenues from taxes and surpluses of public enterprises and public utilities still remained the major sources of net government revenues at all levels, of which the percentage of tax revenues has shown an upward trend in recent years from 76.7% in 2008 to 79.5% in 2017.



106年各級政府歲出淨額，以教育科學文化支出、社會福利支出及經濟發展支出所占比重較大，分別占24.9%、20.3%及14%；自97年以來，以社會福利支出及教育科學文化支出比重各增加4.6與3.8個百分點較多，而經濟發展支出、債務支出比重則各減少4.4與1.8個百分點。

In 2017, 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 24.9%, 20.3% and 14% of expenditures respectively. Since 2008, expenditures for (II) and (I) have increased by 4.6 and 3.8 percentage points, whereas expenditures for economic development and obligations have decreased significantly by 4.4 and 1.8 percentage points.



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

97年下半年我國受金融海嘯衝擊，98年復受莫拉克風災肆虐，致98年度中央政府赤字高達1,611億元，經採取減稅及舉債擴大支出等措施，景氣逐步復甦；101及102年度受歐債危機及全球經濟停滯影響，收支差短擴大；103年以來，推動稅制調整措施成效陸續顯現，加以景氣回溫，收支缺口大幅縮減，財政狀況逐漸改善。

Under the serious impact of the financial tsunami and Typhoon Morako in the second half of 2008 and 2009, the deficit of the Central Government reached NT\$161.1 billion. As a result, the government took immediate measures including the implementation of tax cuts and the expansion of public construction through releasing bonds, causing our economy to recover mildly. As for 2012 and 2013, due to the impact of the European debt crisis and stagnation of the global economy, our deficit expanded. However, by virtue of economic recovery and the concrete achievements brought by the adjustment of taxation which the MOF have promoted since 2014, the deficit has been substantially reduced, showing that our financial situation has gradually improved.

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
2008	1,640.9	1,617.7	23.2
2009	1,553.7	1,714.8	-161.1
2010	1,497.4	1,654.4	-157.0
2011	1,671.3	1,734.4	-63.1
2012	1,668.3	1,882.4	-214.1
2013	1,730.5	1,855.9	-125.4
2014	1,726.4	1,853.6	-127.1
2015	1,885.7	1,895.7	-10.0
2016	1,895.7	1,939.9	-44.2
2017	1,921.3	1,931.0	-9.7 (註2)

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

2. 97年至105年度為審定決算數，106年度為院編決算數，其審定決算數為賸餘25億元。

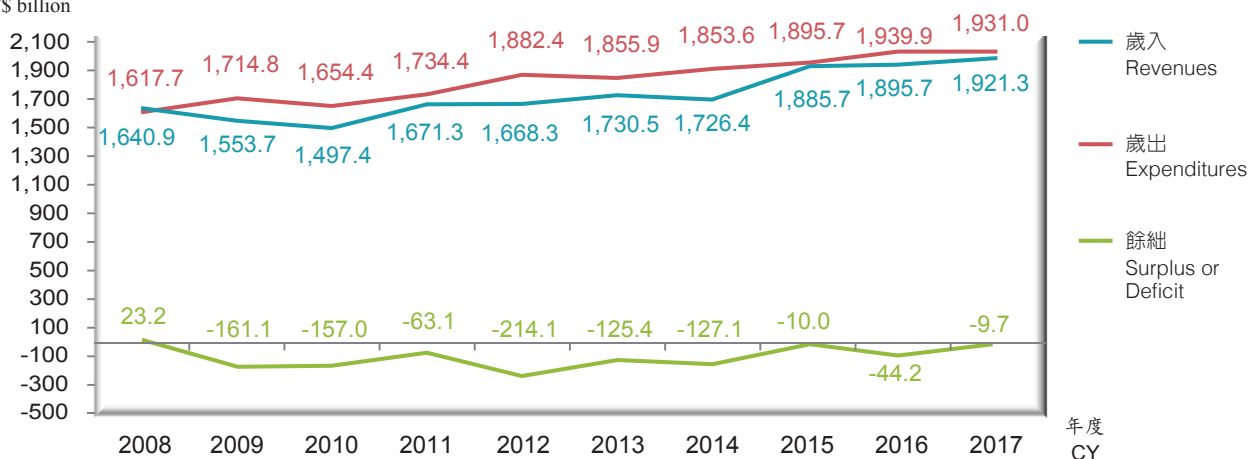
Notes：1. Revenues in this table do not include proceeds from the issue of government debts or the surplus from previous fiscal years. Expenditures do not include principal repayments.

2. Sources：

(1) 2008~2016：Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

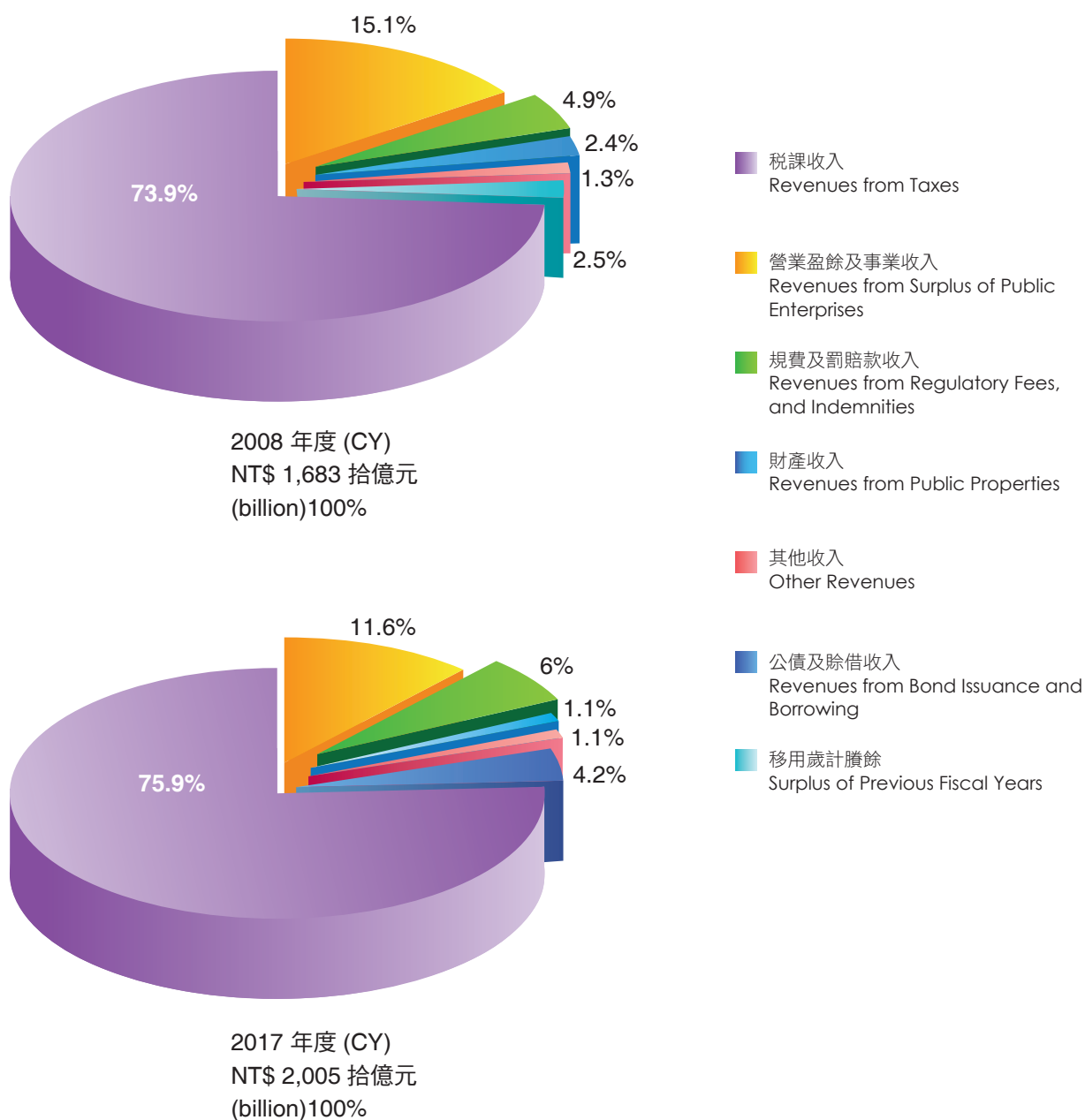
(2) 2017：Final Accounts of the Central Government, edited by the Executive Yuan. The deficit has become surplus of NT\$2.5 billion at final audit stage.

新臺幣拾億元
NT\$ billion



中央政府財政收入以稅課收入為大宗，占全部收入比率由97年之73.9%成長至106年之75.9%。

Tax revenue is the main source of the Central Government budget revenues. The ratio of tax revenue to total revenues (including financing) increased from 73.9% in 2008 to 75.9% in 2017.

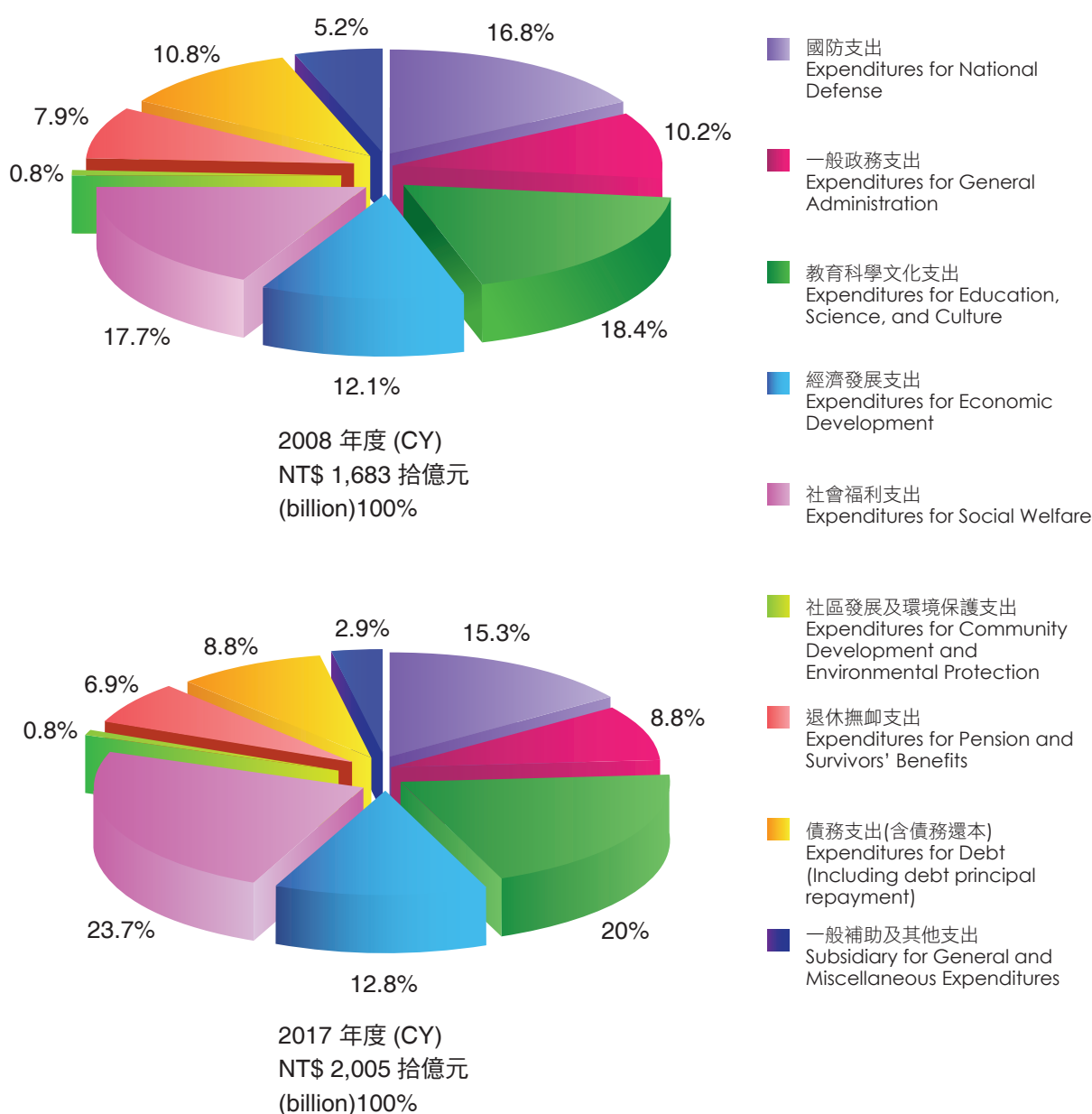


中央政府支出結構

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

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



近10年來，中央政府舉借之債務，均用於籌集建設資金，支應國家重大建設。106年舉借債務數額為842億元，占歲出總額比率4.27%。

Over the past decade, all revenues from the central government debt have been used to finance important national construction projects. In 2017, the amount of central government debt issues totaled NT\$84.2 billion, and the ratio of issuance of central government debt to total expenditure stood at 4.27 %.

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
2007	-	1,628	0.00%
2008	-	1,712	0.00%
2009	165	1,810	9.12%
2010	225	1,715	13.10%
2011	130	1,788	7.28%
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	117	1,976	5.93%
2017	84	1,974	4.27%

- 附註：1. 本表不含排除公共債務法年度舉債上限之舉借數。
2. 本表中央政府舉借債務數額中 97 年至 105 年係審定決算數，106 年為院編決算數。
3. 本表歲出總額均為預算數。

- Notes: 1. The debts excluded from the central government yearly loan cap of the Public Debt Act are not included in this table.
2. The source of the amount of central government debt :
(1) 2008~2016 : Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.
(2) 2017 : Final Accounts of the Central Government, edited by the Executive Yuan.
3. The expenditures in this table are the amount of budget.

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

單位：新臺幣拾億元
Unit：NT\$ billion



中央政府債務未償餘額占國內生產毛額百分比 Outstanding Debt of the Central Government as a Percentage of GDP

截至106年止，中央政府債務未償餘額增加至5兆3,608億元，債務未償餘額占國內生產毛額比率30.73%。

As of the end of 2017, the central government outstanding debt had increased to NT\$5,360.8 billion. Furthermore, the ratio of central government outstanding debt to GDP stood at 30.73%.

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 占國內生產毛額 Outstanding Debt of the Central Government GDP
2008	3,778	13,151	28.73%
2009	4,126	12,962	31.83%
2010	4,536	14,119	32.13%
2011	4,751	14,312	33.19%
2012	4,996	14,687	34.02%
2013	5,146	15,231	33.79%
2014	5,276	16,112	32.74%
2015	5,296	16,771	31.58%
2016	5,344	17,152	31.15%
2017	5,361	17,445	30.73%

附註：1. 本表不含外債。

2. 本表 97 年至 105 年為審定決算數，106 年為院編決算數 (GDP 資料來源：行政院主計總處)。

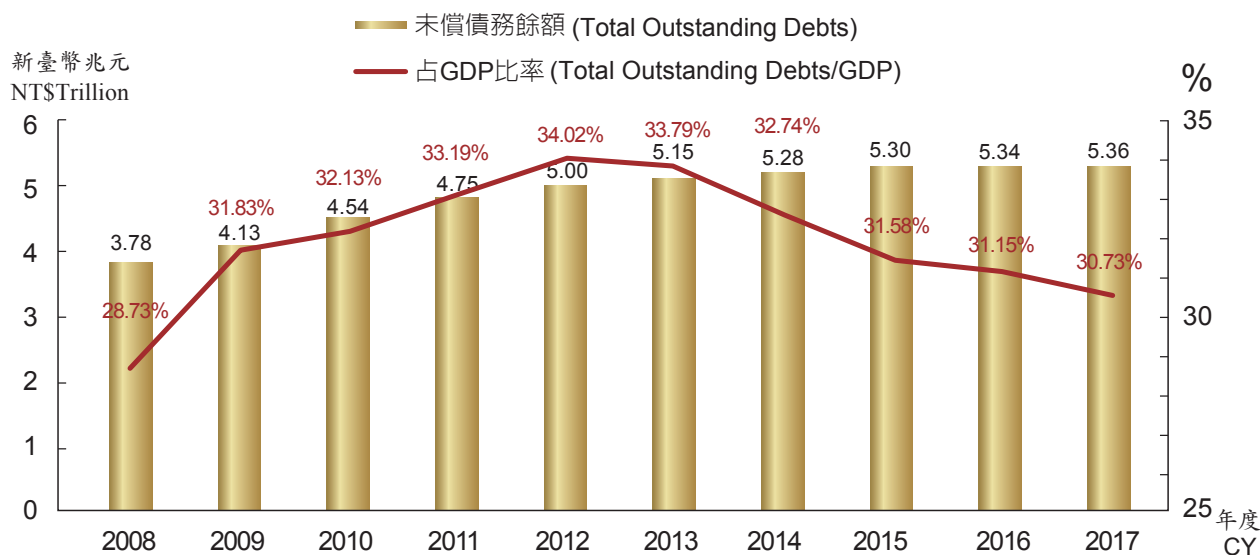
Notes: 1. External debt is not included.

2. Sources:

(1) 2008~2016: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2017: 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 Repayments of the Principal and Interest of Central Government Debt as a Percentage of GDP

截至106年止，中央政府債務還本付息占國內生產毛額比率1.01%。

As of the end of 2017, the repayments of the principal and interest of Central Government Debt as a percentage of GDP stood at 1.01 %.

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

單位：新臺幣拾億元；%
Unit：NT\$ billion；%

年度 CY	債務還本 Repayment of Principal of Central Government Debt	債務付息 Repayment of Interest of Central Government Debt	合計 Total	國內生產毛額 GDP	債務還本付息 國內生產毛額 Principal and Interest Repayments of Central Government Debt GDP
2008	65	117	182	13,151	1.38
2009	65	116	181	12,962	1.40
2010	66	109	175	14,119	1.24
2011	66	111	177	14,312	1.24
2012	94	114	208	14,687	1.42
2013	77	117	194	15,231	1.27
2014	64	115	179	16,112	1.11
2015	66	111	177	16,771	1.06
2016	73	113	186	17,152	1.08
2017	74	102	176	17,445	1.01

附註：1. 本表 97 年至 105 年為審定決算數，106 年為院編決算數。

2. 表列還本數不含中央政府債務基金編列之償還數。

Notes：1. Sources：

(1) 2008~2016：Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.

(2) 2017：Final Accounts of the Central Government, edited by the Executive Yuan.

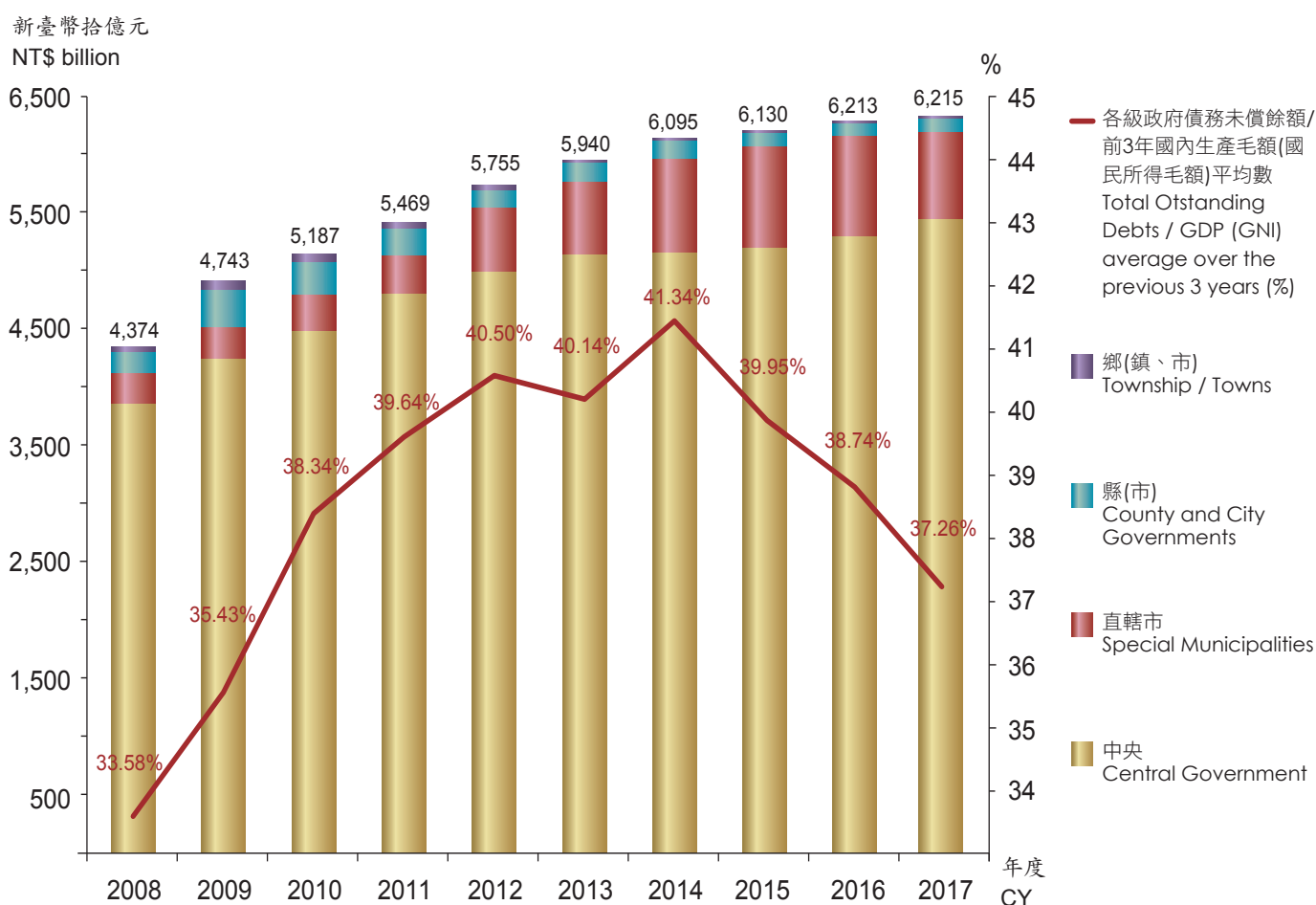
2. This table does not include the principal repayments of the Central Government Debt Service Fund.

各級政府債務未償餘額

Outstanding Debt of All Levels of Government

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

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



附註：1. 97年至105年為審定決算數，106年中央政府為院編決算數。

2. 97年至102年為前3年GNI平均數，103年起為前3年GDP平均數。

Notes: Sources:

1. 2008~2016: Final audit accounts for all levels of government, edited by the National Audit Office, Control Yuan.

2017: Final accounts for the Central Government, edited by the Executive Yuan.

2. 2008~2013: 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97年2,984億元增加至106年4,754億元，106年「社會保險支出」及「福利服務支出」合計約占社會福利支出之93.46%。

The social welfare expenditures of the central government have increased consistently, from NT\$298.4 billion in 2008 to NT\$475.4 billion in 2017. Among them, “Social Insurance Expenditure” and “Welfare & Service Expenditure” account for 93.46% of the central government social welfare expenditures.

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
2008	135.4	8.7	131.6	1.6	21.1	298.4	18.45%
2009	173.7	9.9	112.9	1.7	22.0	320.2	18.67%
2010	195.6	10.3	98.7	1.8	21.0	327.4	19.79%
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	118.1	1.6	20.3	475.4	24.08%

附註：97年至105年：審定決算數，106年：院編決算數。

Notes：Sources：

1. 2008~2016: Final Audit Accounts of the Central Government, edited by the National Audit Office, Control Yuan.
2. 2017: 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

106年公益彩券銷售金額為1,209.76億元，彩券盈餘分配數為284.28億元，計分配衛生福利部127.93億元、中央健康保險署14.21億元及地方政府142.14億元，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 2017 were NT\$120.97 billion. The lottery distributed surplus was NT\$28.43 billion, of which NT\$12.79 billion was distributed to the Ministry of Health and Welfare; NT\$1.42 billion to the National Health Insurance Administration, and NT\$14.21 billion to local governments. The said surplus was used for the national pension system, the safety reserve of the national health insurance program, and social welfare.

公益彩券盈餘分配及銷售量簡表

Accumulated Sales and Amounts of Distributed Surpluses of the Public Welfare Lottery from 2000 to 2017

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 ~ 2016	172.36	19.24	193.3	384.90	1,429.49
2017	12.79	1.42	14.21	28.43	120.97
總計 Accumulated Total	185.15	20.66	207.51	413.33	1,550.46

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：

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

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

單位：千支
Unit : One thousand pcs.

產品 Products	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 %
2008	17,698,117	39.91	4.52	26,652,235	60.09	6.44	44,350,351	5.66
2009	18,686,150	49.05	5.58	19,409,453	50.95	-27.18	38,095,603	-14.10
2010	18,699,196	49.35	0.07	19,190,513	50.65	-1.13	37,889,708	-0.54
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

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表
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 %
2008	4,628,203	72.33	-2.03	1,770,238	27.67	-3.14	6,398,441	-2.34
2009	5,030,413	73.80	8.69	1,785,850	26.20	0.88	6,816,263	6.53
2010	5,134,329	71.64	2.07	2,032,953	28.36	13.84	7,167,283	5.15
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

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

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

1. 加速法規合理化

- (1) 106年6月14日修正公布「規費法」第20條。
- (2) 106年6月12日修正發布「國庫集中支付作業要點」第10點、第11點及第110點規定，確保庫款支付安全。
- (3) 106年8月8日修正發布「自償性公共債務之編列及審議原則」，提供各級政府擬訂及審議參考，俾強化自償性債務控管，維護財政紀律。

2. 完成 107 年度中央政府總預算及 2 項特別預算財源籌措

為國家建設及政務推動所需，配合行政院主計總處完成 107 年度中央政府總預算案、流域綜合治理計畫第 3 期特別預算案及前瞻基礎建設計畫第 1 期特別預算案財源籌編，經立法院審議通過，分述如下：

- (1) 107 年度中央政府總預算經總統 107 年 2 月 5 日公布，歲入 1 兆 9,192 億元，歲出 1 兆 9,669 億元，歲入歲出差短 477 億元，為 89 年度以來總預算最小差短，加計債務還本數 792 億元，融資需求 1,269 億元，以舉債彌平。
- (2) 流域綜合治理計畫第 3 期 (107 年度至 108 年度) 特別預算經總統 107 年 1 月 3 日公布，歲出 235 億元，財源以稅課收入 131 億元及舉借債務 104 億元支應。
- (3) 前瞻基礎建設計畫第 1 期 (106 年度至 107 年度) 特別預算經總統 106 年 9 月 13 日公布，歲出 1,071 億元，以舉借債務支應，將恪遵前瞻基礎建設特別條例及公共債務法債務管控規定辦理。

3. 完成菸酒管理相關法規修正

- (1) 106 年 4 月 10 日修正發布「財政部優質酒類認證評審基準—米酒及料理酒類」、「財政部優質酒類認證評審基準—水果再製酒類」、「財政部優質酒類認證評審基準—啤酒」、「財政部優質酒類認證評審基準—高粱酒」、「財政部優質酒類認證評審基準—水果酒類」、「財政部優質酒類認證評審基準—米酒及高粱酒以外糧穀蒸餾酒類」、「財

政部優質酒類認證評審基準－糧穀釀造酒類」及「財政部優質酒類認證評審基準－葡萄酒」。

- (2) 106年4月18日修正發布「財政部優質酒類認證作業要點」。
- (3) 106年12月27日修正公布「菸酒管理法」第57條及第59條。

4. 精進國庫支付業務

- (1) 106年8月推動受款商民入戶通知申請作業與付款憑單歸檔調閱e化處理機制，提升優質服務，強化內部控制作業。
- (2) 106年9月推動暫列數自動導入、各項支付業務訊息公告及國庫電子支付系統稅費代繳資料等e化處理機制，簡化作業流程、提升財務效能及擷節政府經費支出。
- (3) 106年10月推動各機關特別預算付款憑單運用GBA系統轉入國庫電子支付系統辦理支付，提升庫款支付時效並減省紙本憑單遞送相關成本。
- (4) 106年11月建立國庫集中支付業務仰德大樓及支付大樓未同步上班緊急應變機制，確保支付業務正常運作。

5. 強化地方政府債務管制措施

(1) 建立地方政府債務分級管理機制

為強化債務管理措施，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。

(2) 辦理債務管理輔導座談會

為協助地方政府瞭解其財政問題及因應策略，於106年2月16日會同行政院主計總處、本部推動促參司及國有財產署至苗栗縣政府辦理債務管理輔導座談會，藉由專業知能及經驗分享等方式，透過雙向交流機會，進一步協助該府改善財政收支及債務問題。

6. 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，公債及國庫券定期適量發行並採二階段公告方式辦理，透過發債計畫確定化、透明化及公開化方式，使債券市場更安定且有效率。

7. 完成公股事業 106 年股東常會董事改選

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

1. Rationalization of Laws and Regulations

- (1) The amendment to Article 20 of the “Charges and Fees Act” was promulgated on June 14, 2017.
- (2) The amendments to Articles 10, 11, and 110 of “Operation Guidelines for Centralized Treasury Fund Disbursement” were promulgated on June 12, 2017 to ensure payment security of Treasury funds.
- (3) “The Guidelines for Compilation and Review of Self-Redeeming Public Debt” was amended and promulgated on August 8, 2017. It was provided to all levels of government for formulating and reviewing references in order to efficiently control self-redeeming debt and maintain fiscal discipline.

2. Completion of the Preparation for Annual Revenue of the 2018 Central Government General Budget and Special Budget

In order to support national construction and government expenditures, the MOF have worked in co-operation with the DGBAS to complete the preparation for revenues of the 2018 Central Government General Budget Proposal and Special Budget Proposal as scheduled, which were then approved by the Legislative Yuan. The budgets are as follows:

- (1) The 2018 Central Government General Budget was announced by the President on February 5, 2018. The annual revenue was NT\$1,919.2 billion, and the annual expenditure was NT\$1,966.9 billion. The deficit in 2018 was NT\$47.7 billion, which was the smallest gap since 2000. Combined with the debt repayment of NT\$79.2 billion within the amount required for financing, it totaled NT\$126.9 billion.
- (2) The third stage of the Comprehensive River Basin Management Program Special Budget (2018 to 2019) was announced by the President on January 3, 2018. The annual expenditure was NT\$23.5 billion, of which financial resources from tax revenues accounted for NT\$13.1 billion and the rest, NT\$10.4 billion, was sourced from debt.
- (3) The first stage of the Forward-Looking Infrastructure Development Program Special Budget (2017 to 2018) was announced by the President on September 13, 2017. The annual expenditure was NT\$107.1 billion, financed from debt, but the MOF will obey the Special Act for Forwarding-Looking Infrastructure and the Public Debt Act.

3. Amendment to Regulations Concerning Tobacco and Alcohol Administration

- (1) “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Rice Spirits and Cooking Alcohols,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Fruit Reprocessed Alcoholic Beverages,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Beer,” “The MOF Standard

for Evaluation of the Certification of Alcohol Quality–Sorghum Spirits,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Fruit Wine,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Grain Spirits Other Than Rice Spirits and Sorghum Spirits,” “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Alcoholic Beverages Brewed from Grains” and “The MOF Standard for Evaluation of the Certification of Alcohol Quality–Grape Wine” were amended and promulgated on April 10, 2017.

- (2) “Directions for the Operation of the Certification on the Certified Alcohol” was amended and promulgated on April 18, 2017.
- (3) Articles 57 and 59 of the “Tobacco and Alcohol Administration Act” was amended and promulgated on December 27, 2017.

4. Improvement of the National Treasury Payment Service

- (1) In August 2017, e-processing mechanisms of applications for remittance notices for payees as well as filing and retrieval of payment vouchers were promoted to improve service quality and strengthen internal control.
- (2) In September 2017, e-processing mechanisms of automated introduction for Temporary Annual Expenditures, bulletins of various payment operations, and electronic tax payment systems of the Treasury were promoted to simplify operational procedures, enhance financial efficiency, and reduce government expenditures.
- (3) In October 2017, the payment system in which agencies’ special budget payment vouchers are transferred into the Treasury’s electronic payment system using the GBA system was promoted, enhancing the timely payment of Treasury funds and reducing the cost of payment voucher delivery.
- (4) In November 2017, emergency measures were set up to ensure normal operations of payment services in case the centralized Treasury Fund disbursement operations of the Main Office and the Central Region Office did not operate in synchronization.

5. Enhanced Control Measures for Local Government Debts

- (1) Established hierarchical mechanism for local government debts
“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.
- (2) Conducted debt management counseling forums

To assist local governments to understand their financial problems and take remedial strategies, the National Treasury Administration has, accompanied by the DGBAS of the Executive Yuan, the Department for Promotion of Private Participation of the MOF, and the National Property Administration of the MOF, held the “Debt Management Counseling Forum” at the Miaoli County Government on February 16, 2017. Through the sharing of professional knowledge and experiences, the Miaoli County Government was assisted in making improvements to its balance of revenue and expenditure as well as debt issues.

6. 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.

7. Completion of the Elections of the Board of Directors in Government-Owned Share Enterprises in 2017

The 2017 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, and the results were in line with the expectations of the MOF in that 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」，嗣據以於71年制定「財政部賦稅署組織條例」，72年1月1日據此設立賦稅署，正式成為財政部法定附屬機關，原有賦稅業務外，增加稅務稽核及監察工作。

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

History

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, “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.

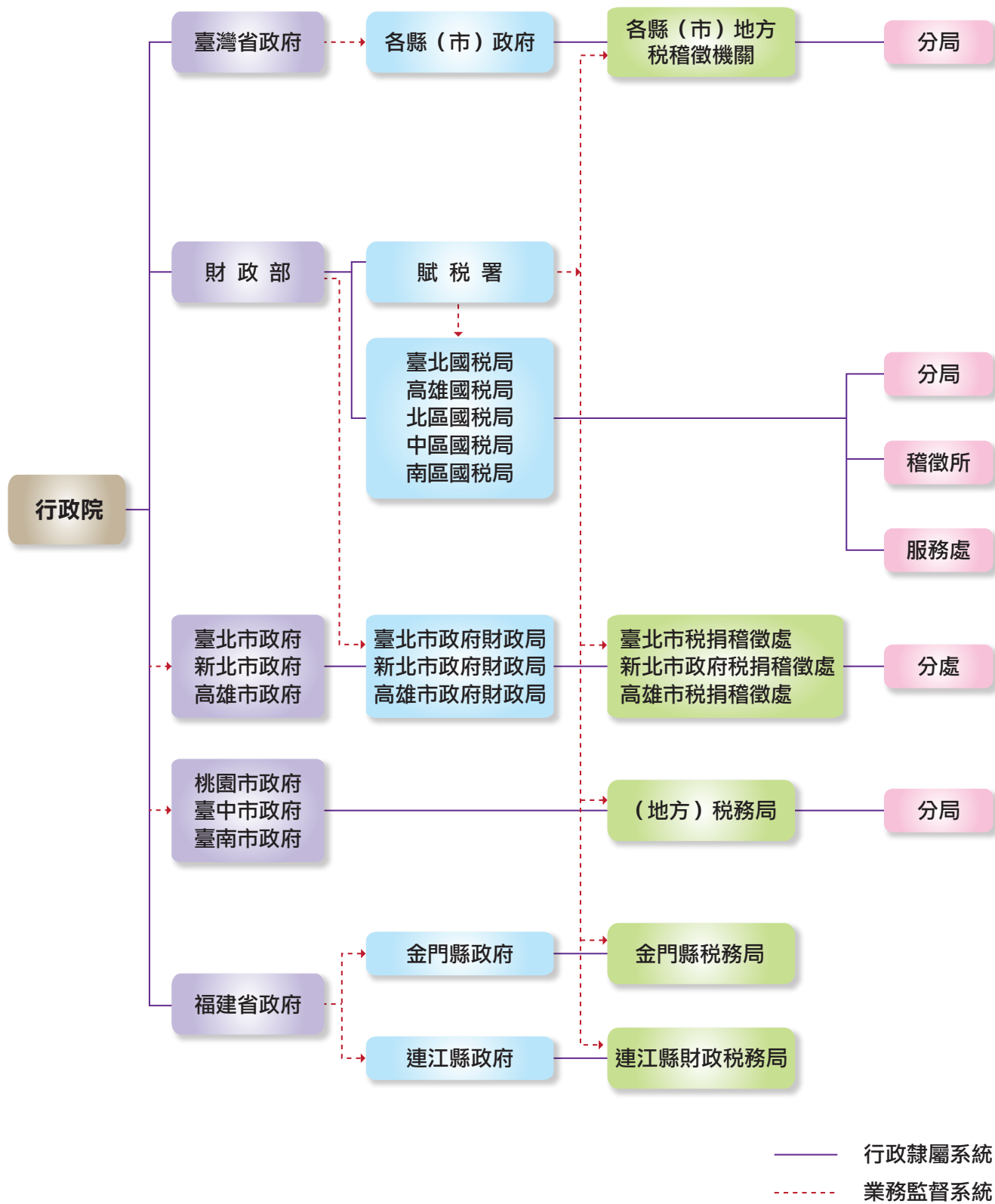
主要工作

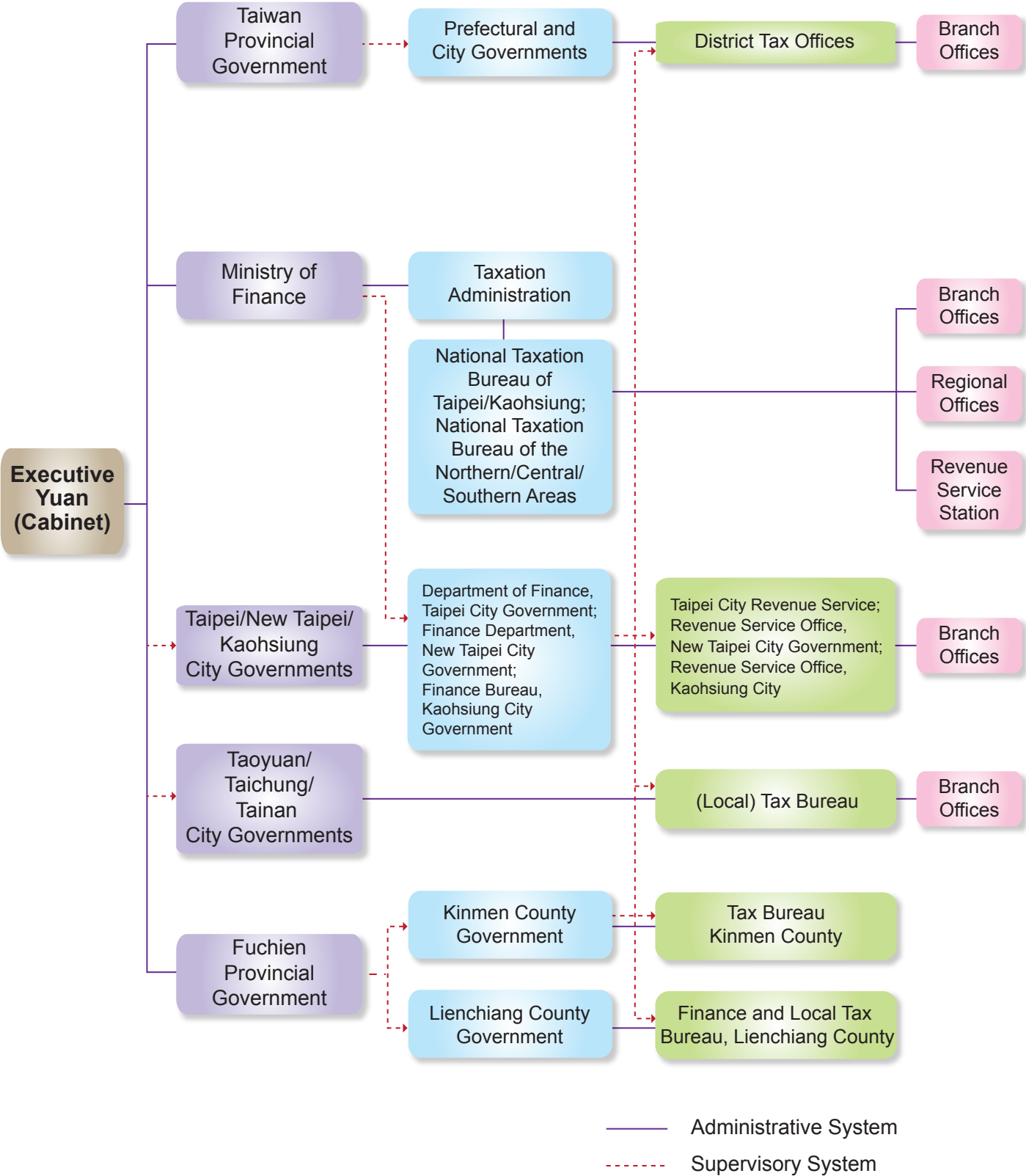
1. 所得稅、加值型及非加值型營業稅（下稱營業稅）、證券交易稅、期貨交易稅、印花稅、貨物稅、菸酒稅、遺產稅、贈與稅、土地稅、房屋稅、使用牌照稅、契稅、娛樂稅、特種貨物及勞務稅及稅捐稽徵等各法規之訂定、修正、解釋之研議及稽徵業務之規劃、解答。
2. 地方稅法通則修正、解釋之研議及地方政府開徵臨時稅、附加稅、特別稅之審議。
3. 國稅稽徵業務之規劃、指揮、監督、考核、解答。
4. 地方稅稽徵業務之規劃、督導、考核、解答。
5. 各地區國稅局監察業務之指揮、監督、考核。
6. 新增稅目法規之擬訂及稽徵業務之規劃、解答。
7. 免稅、減稅、退稅之審核。
8. 涉外稅捐。
9. 其他有關賦稅事項。

Functions

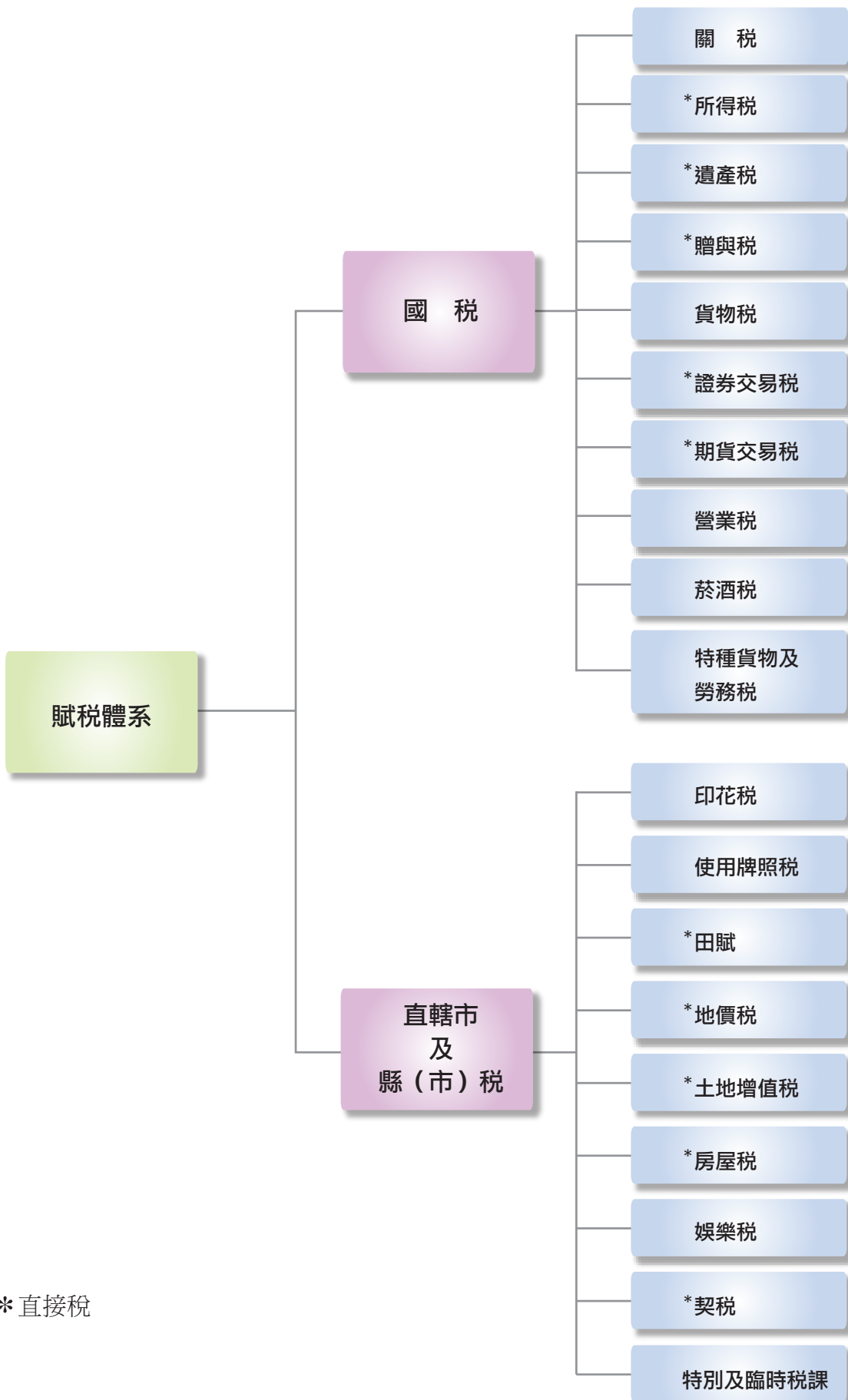
1. To enact, revise, and interpret the Acts for Income Tax, Value-added and Non-value-added Business Tax (hereinafter referred to as Business Tax), Securities Transactions Tax, Futures Transactions Tax, Stamp Tax, Commodity Tax, Tobacco and Alcohol Tax, Estate Tax, Gift Tax, Land Tax, House Tax, Vehicle 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）

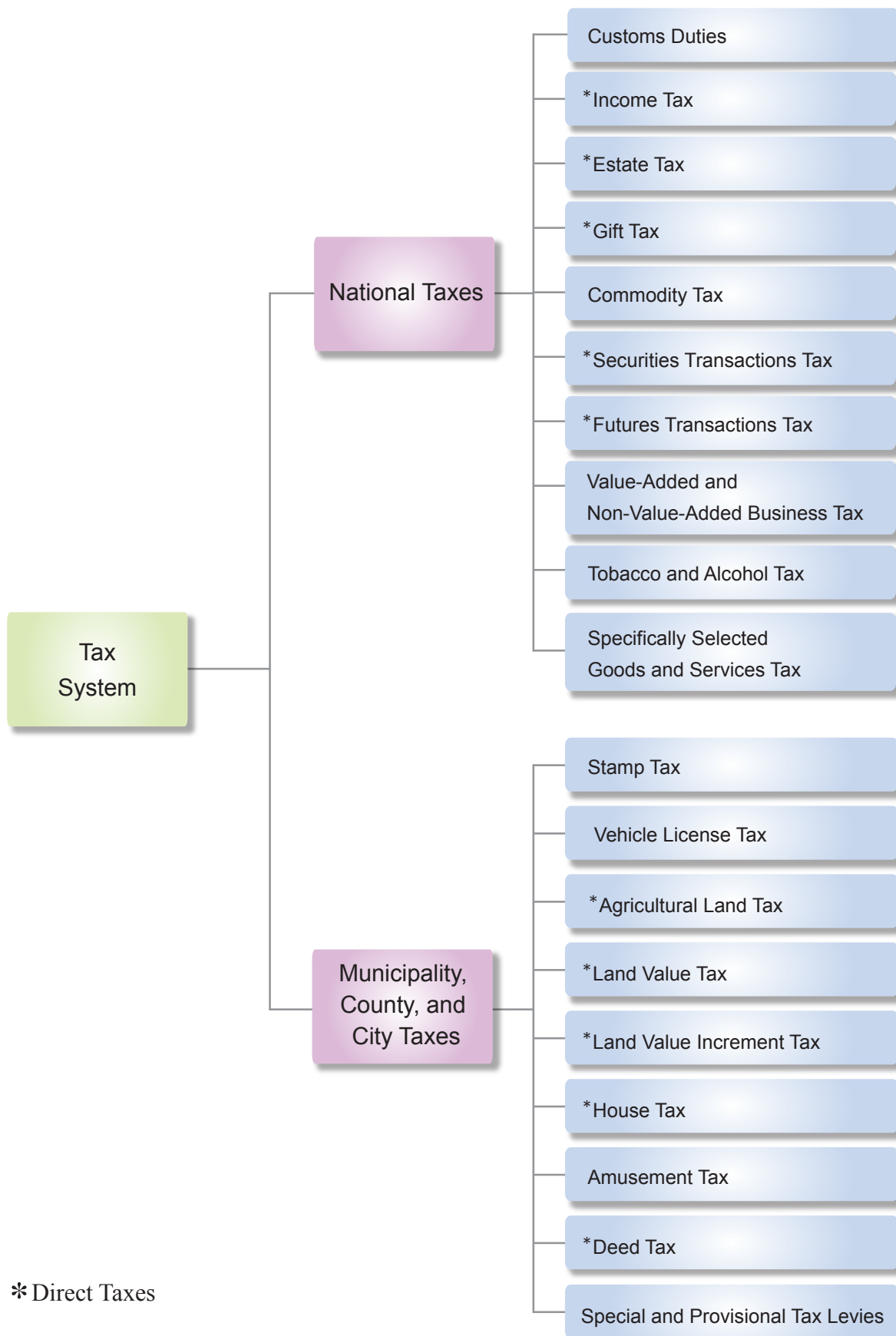




— Administrative System
 - - - Supervisory System



* 直接稅



賦稅收入成長概況

Growth of Tax Revenues

97年以來，各年賦稅收入多呈逐年增加趨勢，惟98年受金融海嘯衝擊，賦稅收入驟降至1兆5,303億元，爾後隨景氣復甦，企業獲利增加，106年升至2兆2,512億元，為歷年最高，較105年增加271億元，成長1.2%。

Since 2008, tax revenues have shown an increasing trend. However, due to the impact of the global financial crisis in 2009, tax revenues went down to NT\$1,530.3 billion. With the recovery of the economy and an increase in corporate profits, tax revenues went up to NT\$2,251.2 billion in 2017, the highest increase in the past years, an increase of NT\$27.1 billion, with a percentage of 1.2%, compared with 2016.

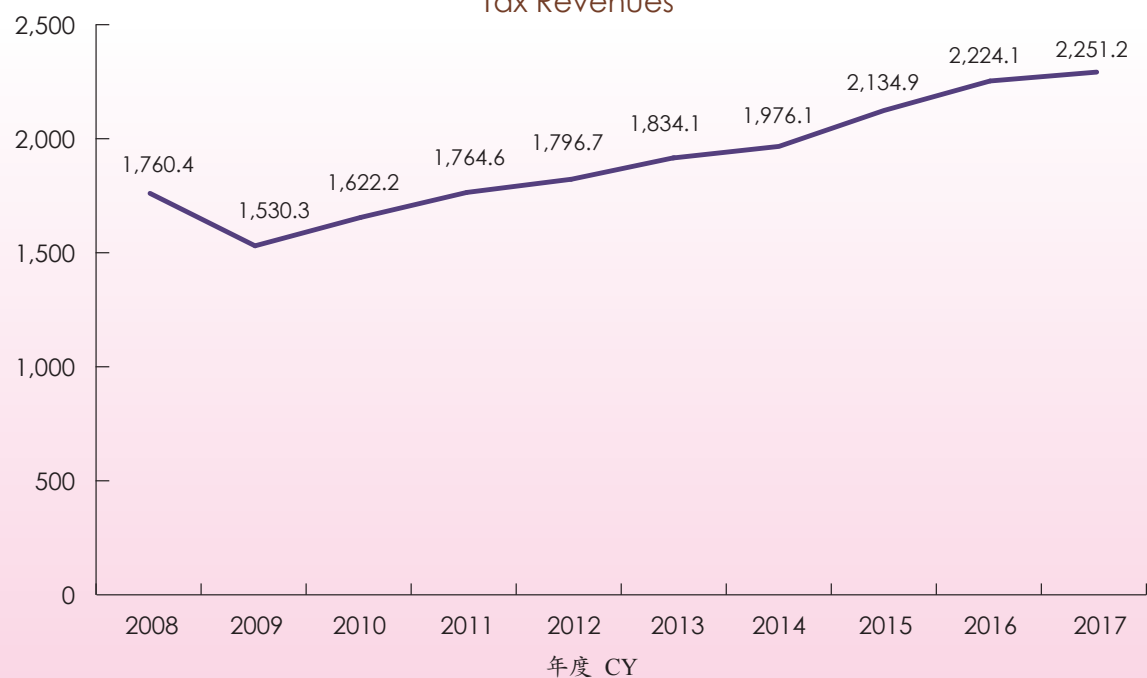
單位：新臺幣拾億元

Unit: NT\$ billion

年度 CY	賦稅收入 Tax Revenues	定基指數 97年=100 Index Base 2008=100
2008	1,760.4	100
2009	1,530.3	87
2010	1,622.2	92
2011	1,764.6	100
2012	1,796.7	102
2013	1,834.1	104
2014	1,976.1	112
2015	2,134.9	121
2016	2,224.1	126
2017	2,251.2	128

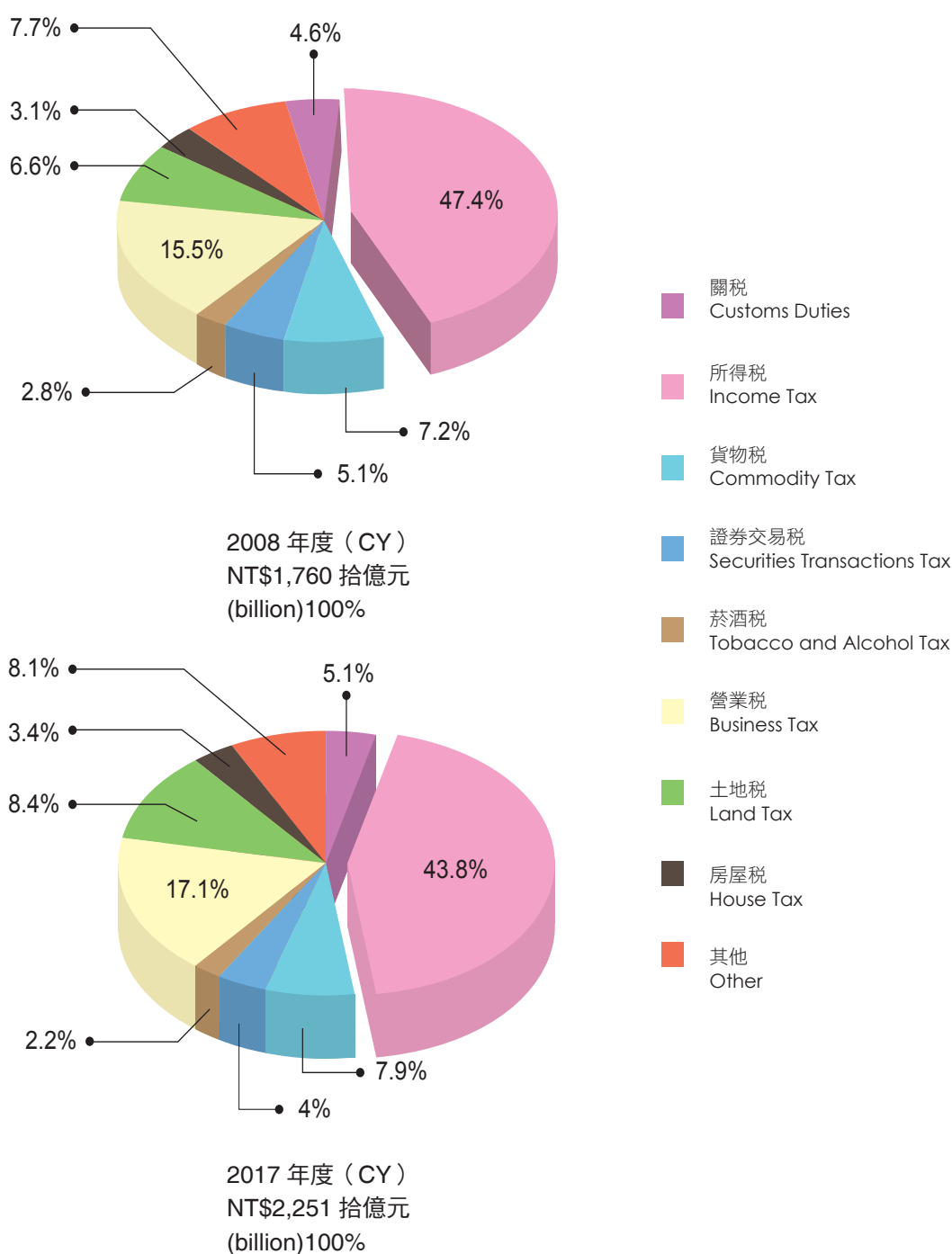
新臺幣拾億元
NT\$ billion

賦稅收入
Tax Revenues



106年賦稅收入以所得稅占43.8%最大，較97年減少3.6個百分點，其次為營業稅占17.1%，增加1.6個百分點，土地稅占8.4%，增加1.8個百分點，貨物稅占7.9%，增加0.7個百分點，顯示近10年賦稅結構已有顯著變化。

In 2017, revenue from income tax decreased by 3.6 percentage points to 43.8% of the tax revenues and comprised the largest share, while revenue from business tax increased by 1.6 percentage points to 17.1%, revenue from land tax decreased by 1.8 percentage points to 8.4% and that from commodity tax increased by 0.7 percentage points to 7.9%, compared with the corresponding figures of 2008, 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

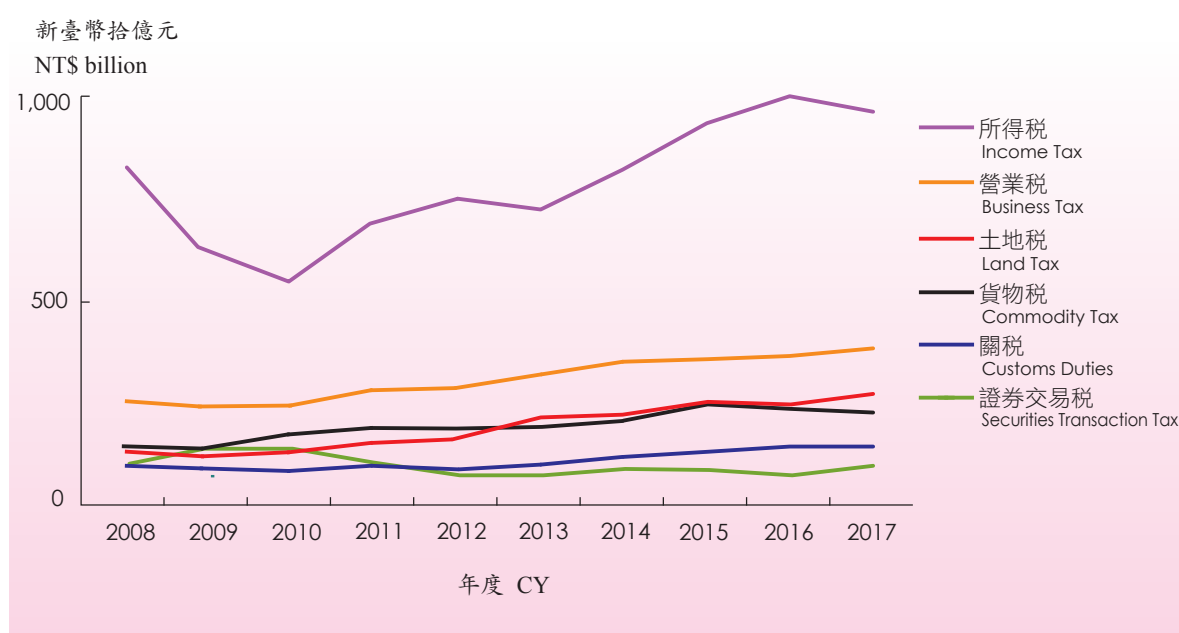
106年因稅制調整效益、機會稅劇增、股市價量齊揚及房市交易略有回溫，致稅收增加，與105年比較，其中證券交易稅增加27%，土地稅增加6.4%。

Due to tax adjustment benefits, opportunity tax surges, price and volume increases in the stock market, and a slight rise in real estate transactions, the total tax revenue increased in 2017. Comparing tax revenues with the corresponding figures of 2016, there was a 27% increase in revenue from securities transaction tax, and 6.4% from land tax.

單位：新臺幣拾億元

Unit : NT\$ billion

年度 CY	關稅 Customs Duties	所得稅 Income Tax	貨物稅 Commodity Tax	證券交易稅 Securities Transaction Tax	營業稅 Business Tax	土地稅 Land Tax
2008	80.4	835.0	126.7	90.6	273.7	116.1
2009	68.8	641.0	127.9	106.0	245.4	112.4
2010	89.5	590.4	150.8	104.6	289.8	136.4
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

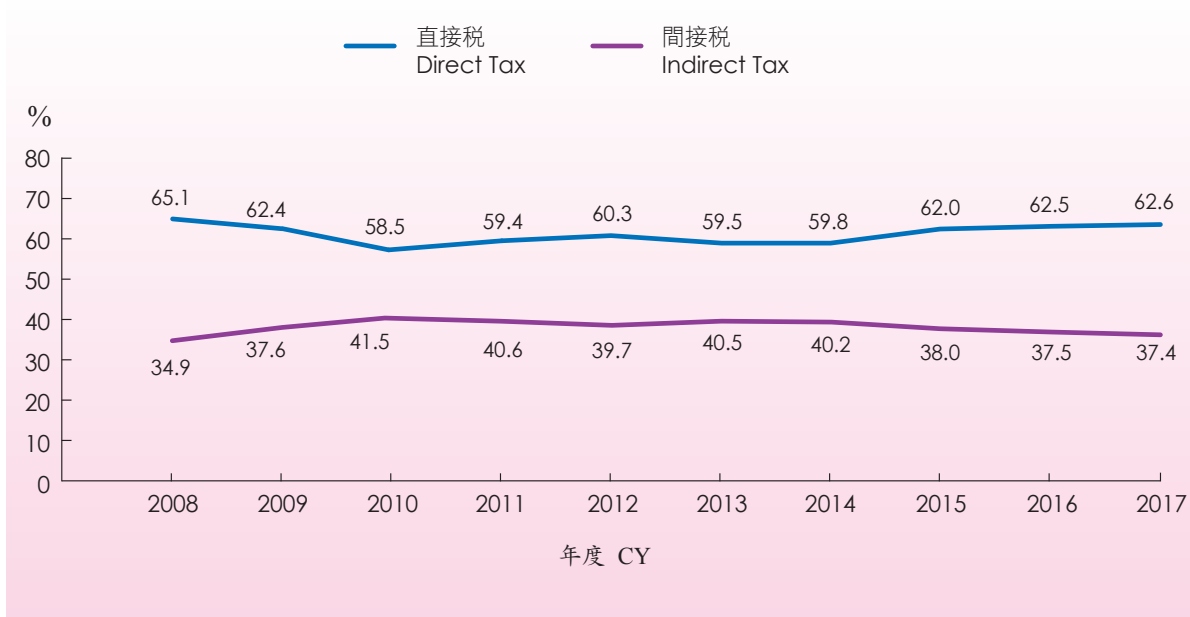


近10年，由於政府致力改進稅制結構，加強所得稅稽徵，各年直接稅占賦稅收入之比重呈上升趨勢，106年為62.6%。

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 2017, revenue from direct taxes rose to 62.6%.

單位 Unit : %

年度 CY	直接稅 Direct Tax	間接稅 Indirect Tax
2008	65.1	34.9
2009	62.4	37.6
2010	58.5	41.5
2011	59.4	40.6
2012	60.3	39.7
2013	59.5	40.5
2014	59.8	40.2
2015	62.0	38.0
2016	62.5	37.5
2017	62.6	37.4



國民稅負及賦稅收入占各級政府歲出淨額百分比

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

因股市交易量創近6年最高，不動產交易回穩，及稅制調整之影響，106年稅收小幅增長，賦稅收入占各級政府歲出淨額比率為79%，為近10年最高。我國採行簡政輕稅措施，近年賦稅負擔率(賦稅收入占GDP之比率)多維持於11%至14%之間。

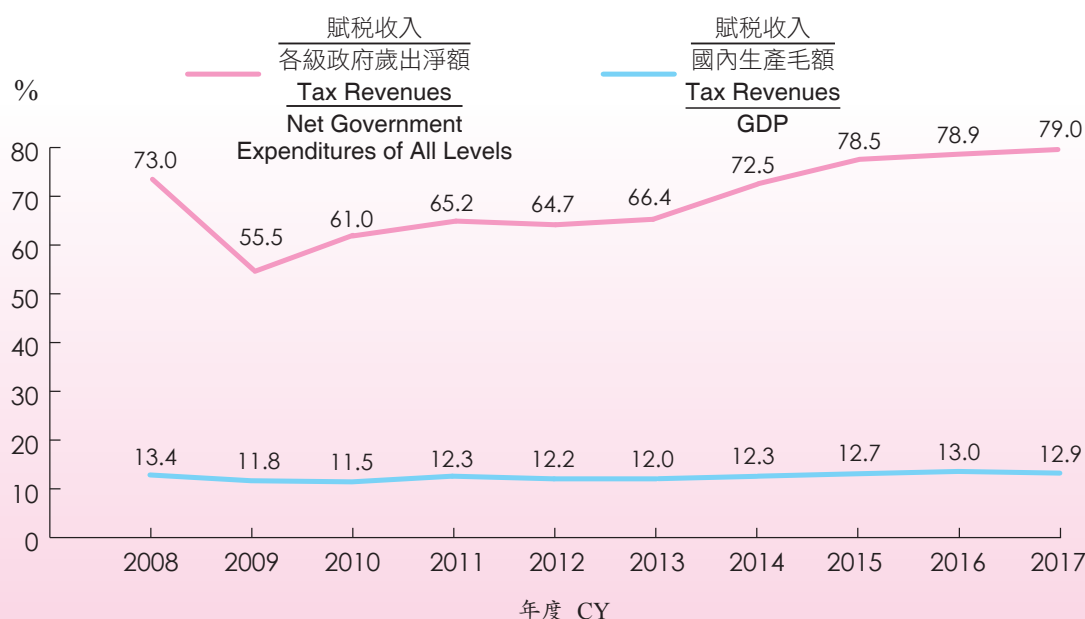
Because the trading volume of the stock market reached the highest in six years, the transaction of the real estate became stabilized, and some tax policies were adjusted, the total revenue of 2017 increased slightly. The percentage of tax revenues to net government expenditures of all levels decreased to 79%, the highest within 10 years. As our country adopts policies to simplify administration and decrease the tax burden, our tax burden is maintained at between 11% and 14%.

單位 Unit : %

年度 CY	賦稅收入* 各級政府歲出淨額 Tax Revenues Net Government Expenditures at All Levels	賦稅收入 國內生產毛額 Tax Revenues GDP
2008	73.0	13.4
2009	55.5	11.8
2010	61.0	11.5
2011	65.2	12.3
2012	64.7	12.2
2013	66.4	12.0
2014	72.5	12.3
2015	78.5	12.7
2016	78.9	13.0
2017	79.0	12.9

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.



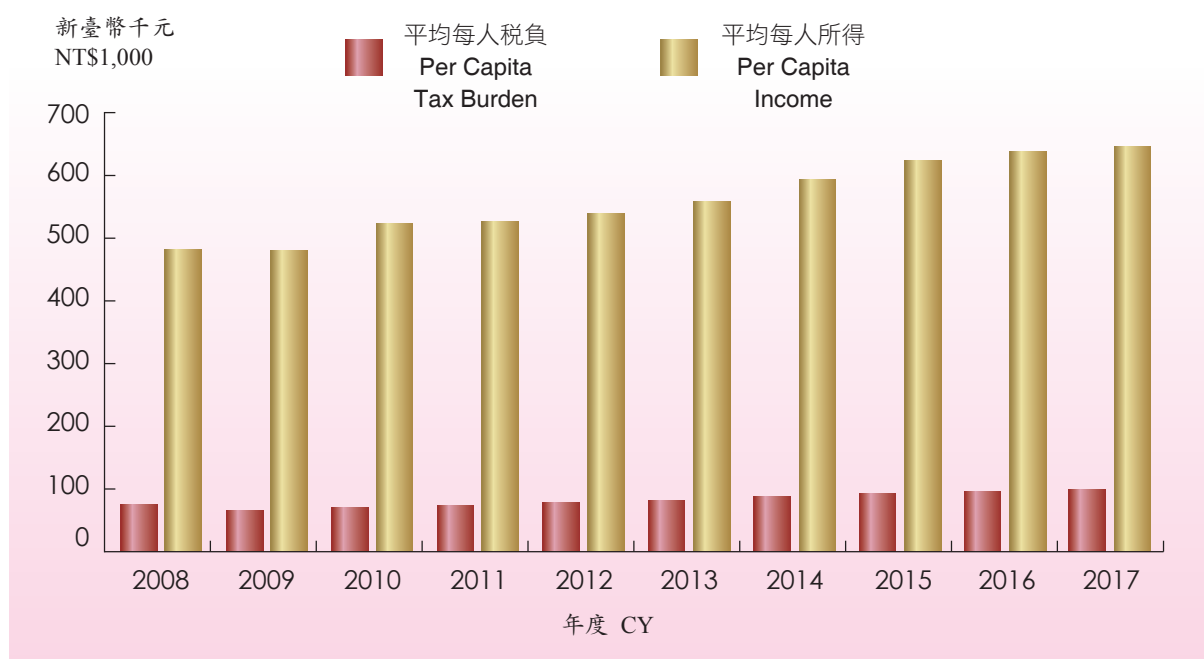
平均每人稅負及平均每人所得 Per Capita Tax Burden and Per Capita Income

近10年，我國平均每人所得及平均每人稅負均逐年增加，惟98年受金融海嘯影響，企業獲利減少，平均每人所得及平均每人稅負均較97年減少，爾後隨景氣復甦，企業獲利回升，平均每人所得及稅負亦呈增加，106年稅負占所得比率為14.9%，較105年增加0.1個百分點。

In the past ten years, the per capita income and tax burden has increased gradually. However, due to the effects of the financial crisis in 2009, the profit margins of enterprises declined, as well as the per capita income and tax burden ratio, compared with 2008. Later on, with the recovery of the economy and the rise in the profit margins of enterprises, the per capita income and tax burden in 2017 also increased, with the tax burden ratio increasing by 0.1 percentage points to 14.9%, compared with 2016.

單位：新臺幣元；%
Unit：NT\$；%

年度 CY	平均每人稅負 Per Capita Tax Burden	平均每人所得 Per Capita Income	平均每人稅負 平均每人所得 Per Capita Tax Burden Per Capita Income
2008	76,561	485,347	15.8
2009	66,332	476,000	13.9
2010	70,112	526,963	13.3
2011	76,126	529,918	14.4
2012	77,237	536,868	14.4
2013	78,569	561,817	14.0
2014	84,478	599,007	14.1
2015	90,992	624,505	14.6
2016	94,609	637,535	14.8
2017	95,586	641,931	14.9



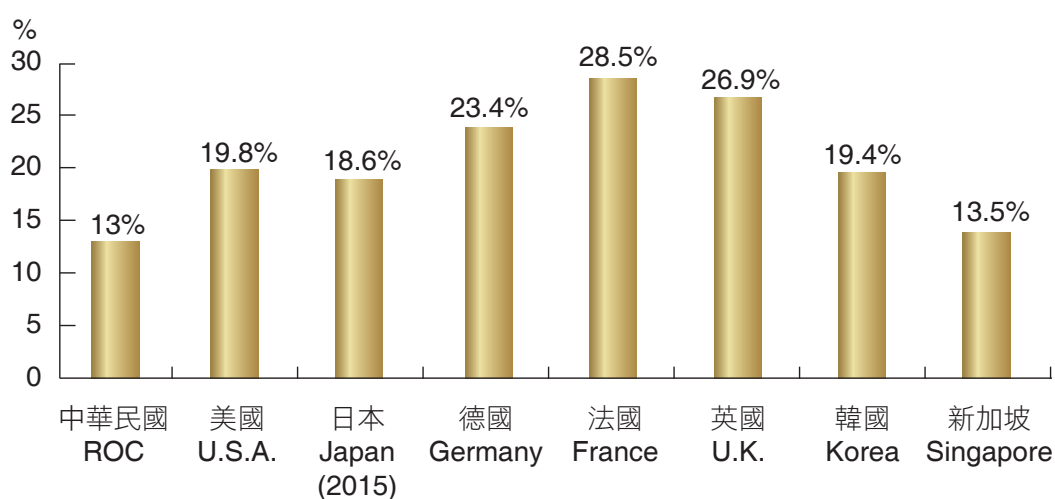
選樣國家租稅負擔比較

Tax Burdens of Selected Countries

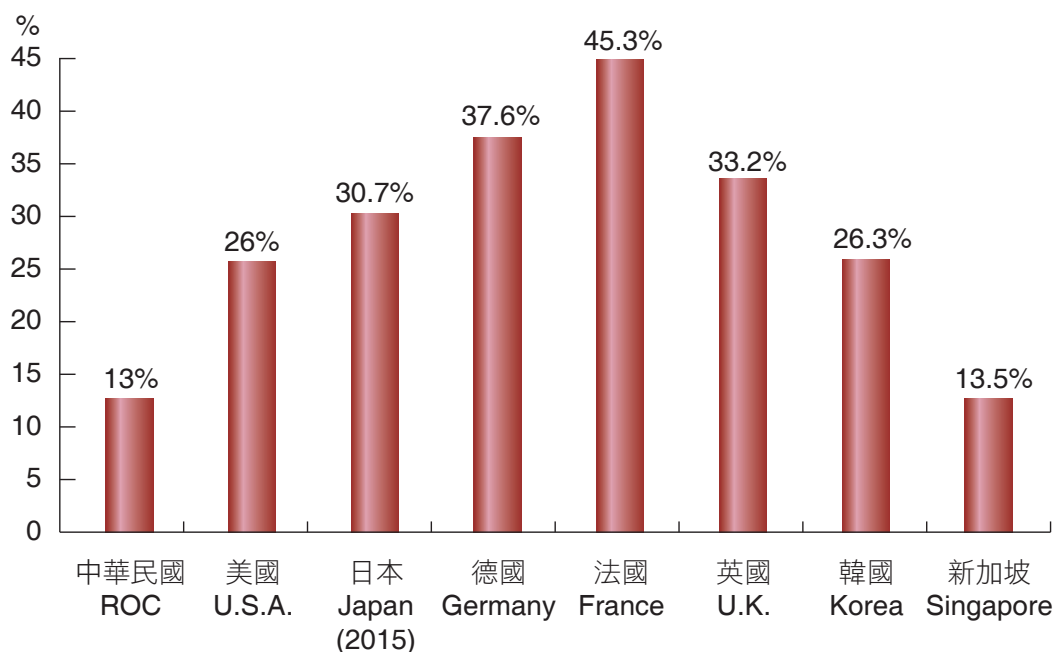
一國之租稅負擔通常依賦稅收入占國內生產毛額之比重衡量；以2016年為例，與選樣國家租稅負擔率相較，我國租稅負擔率偏低。

The tax burden of a nation is usually evaluated by the ratio of total revenue to GDP. In 2016, the ROC had a relatively low tax burden compared with selected countries.

Total Tax Revenue as a Percentage of GDP in 2016
(Excluding social security)



Total Tax Revenue as a Percentage of GDP in 2016
(Including social security)



註：我國及新加坡資料不含社會安全捐。

Note : Data of ROC and Singapore do not include social security.

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

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.

單位：新臺幣拾億元

Unit : NT\$ billion

年度 CY	稅捐減免金額 Taxes Reduced or Exempted	外銷品沖退稅金額 Taxes Rebated for Exports
2008	151.4	2.2
2009	196.8	1.6
2010	192.6	2.1
2011	160.7	2.4
2012	112.3	2.3
2013	97.9	2.6
2014	86.2	3.0
2015	62.6	3.1
2016	67.9	2.8
2017	57.6	3.3

附註：自101年起稅捐減免金額含產業創新條例之稅捐減免。

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

單位Unit : %

年度 CY	稅捐減免金額 賦稅收入 Taxes Reduced or Exempted Tax Revenues	外銷品沖退稅金額 賦稅收入 Taxes Rebated for Exports Tax Revenues	合計 Total
2008	8.6	0.1	8.7
2009	12.9	0.1	13.0
2010	11.9	0.1	12.0
2011	9.1	0.1	9.2
2012	6.3	0.1	6.4
2013	5.3	0.1	5.4
2014	4.4	0.2	4.6
2015	2.9	0.1	3.0
2016	3.1	0.1	3.2
2017	2.6	0.1	2.7

1. 改進稅制，落實租稅公平合理

- (1) 106年1月18日修正公布「貨物稅條例」第12條之3，以帶動電動車及相關產業發展，落實節能減碳目標。
- (2) 106年1月18日修正公布「稅捐稽徵法」第23條，將96年3月5日前已移送執行尚未終結之欠稅案件，截至106年3月4日欠稅金額達1,000萬元等3種重大欠稅案件，再延長5年執行期間至111年3月4日，以符合租稅公平正義，並兼顧納稅義務人權益。
- (3) 106年4月26日增訂公布「證券交易稅條例」第2條之2，自106年4月28日起1年內，現股當日沖銷交易適用證券交易稅稅率1.5‰，以活絡證券市場。
- (4) 106年5月10日增訂公布「所得基本稅額條例」第12條之1，建立個人受控外國企業(CFC)制度，以防杜跨國租稅規避，維護租稅公平，其施行日期由行政院定之。
- (5) 106年5月10日修正公布「遺產及贈與稅法」及「菸酒稅法」部分條文（後者於106年6月12日施行），調增遺產稅、贈與稅稅率及菸酒稅菸品應徵稅額所增加之稅收撥入依「長期照顧服務法」設置之特種基金。
- (6) 106年6月14日增訂公布「稅捐稽徵法」第5條之1、第46條之1，明定本部得本互惠原則與外國政府（國際組織）簽訂稅務用途資訊（含金融帳戶資訊）交換條約或協定、應配合提供資訊者未盡協力義務或未盡職審查義務之處罰等，維護租稅公平及與國際接軌。
- (7) 106年6月14日修正公布「所得稅法」第112條、「遺產及贈與稅法」第51條、「加值型及非加值型營業稅法」第50條、第60條、「菸酒稅法」第18條、第23條及「貨物稅條例」第31條等5項法律修正案，刪除滯納金加徵利息及部分稅目滯（怠）報金加徵滯納金、利息規定，以符司法院釋字第746號解釋意旨，落實公平合理課稅，維護人民權益。

- (8) 106年11月22日增訂公布「貨物稅條例」第9條之1、第12條之6，以強化國內太陽光電產業供應鏈，發展太陽光電能源及鼓勵民眾報廢老舊大貨車，達成節能減碳目標。
- (9) 106年12月6日修正公布「使用牌照稅法」部分條文，鼓勵民眾使用低污染車輛，賡續扶植國內電動車相關產業與實現綠能科技創新產業願景。
- (10) 因應「納稅者權利保護法」於106年12月28日施行，為落實保障賦稅人權，維護人民基本生存權利，實現公平課稅，嚴守程序正義及符合國際潮流，訂定發布「納稅者權利保護法施行細則」、「財政部納稅者權利保護諮詢會設置辦法」、「納稅者權利保護官資格及選任要點」及「納稅者權利保護官辦理納稅者權利保護事項作業要點」等規定。
- (11) 106年3月29日修正發布「稅籍登記規則」，增訂境外電商營業人及有限合夥組織型態相關登記事項，並修正名稱為「稅籍登記規則」。
- (12) 106年5月23日訂定發布「實際管理處所適用辦法」，建立實際管理處所制度，以防杜跨國企業藉居住者身分轉換，規避我國納稅義務。
- (13) 106年9月22日訂定發布「營利事業認列受控外國企業所得適用辦法」，同年11月14日訂定發布「個人計算受控外國企業所得適用辦法」，俾利整體受控外國企業制度施行，防杜跨國租稅規避，維護租稅公平。
- (14) 106年11月13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，完備國際要求之移轉訂價三層文據架構，提升課稅資訊透明度，有效防杜跨國避稅。
- (15) 106年12月29日修正發布「各類所得扣繳率標準」部分條文，自107年1月1日生效，調高外資股利所得扣繳率為21%，促進內外資課稅之公平。

2. 改革稅政，推行簡政便民服務

- (1) 為建構營利事業電子化稅務環境，持續提升稅務服務品質及強化查審效能，規劃建置帳簿網路上傳平臺，自 106 年 1 月 1 日起營利事業得透過帳簿網路上傳平臺，以電子方式提示帳簿，減少營利事業查帳依從成本，並落實政府節能無紙化政策。
- (2) 106 年 5 月 1 日起，納稅義務人於房屋稅、地價稅及使用牌照稅定期開徵期間，可使用自然人憑證或工商憑證透過四大便利商店多媒體資訊機查詢列印繳納單，就近至便利商店臨櫃繳納。
- (3) 106 年 5 月 1 日起，獨資、合夥組織營業人採電子申報繳稅系統申報營利事業所得稅結算自繳稅款者，可使用信用卡繳納，提供多元繳稅管道，落實便民服務。
- (4) 106 年 7 月 1 日起，開放使用全民健康保險卡、金融憑證辦理遺產稅及贈與稅網路申報、利用晶片金融卡網路繳稅。
- (5) 106 年 7 月 14 日訂定發布「電子支付機構申請辦理代使用者指定帳戶並記錄無實體電子發票中獎獎金儲值情形作業規定」，擴大無實體電子發票中獎獎金匯入指定帳戶之服務，並節省給獎手續費支出。
- (6) 106 年 10 月 18 日訂定發布「信用卡及轉帳卡發卡機構申請辦理代持卡人指定金融支付工具匯入無實體電子發票中獎獎金作業規定」，透過發卡機構直接將中獎獎金匯入中獎人帳戶，節省給獎手續費支出。
- (7) 106 年 11 月 1 日起，開放民眾線上申辦核發地價稅繳納證明、房屋稅繳納證明、使用牌照稅繳納證明及補發近 5 年贈與稅免稅證明書、贈與稅繳清證明書及贈與稅不計入贈與總額證明書等電子稅務文件。
- (8) 為提升稅務行政效率並節能減紙，推動所得稅各式憑單免填發作業。106 年末填發紙本憑單件數約 5,859 萬件，占總憑單件數之 88%。

- (9) 為提升納稅服務品質，100年起提供綜合所得稅結算申報稅額試算服務。106年以稅額試算完成105年度綜合所得稅申報案件達219.43萬件，占全國總申報戶約35.28%。
- (10) 為簡化綜合所得稅結算申報之程序及調查，99年起提供個人納稅義務人結算申報所需之扣除額資料。106年使用前揭措施之納稅義務人約412萬戶。
- (11) 為提供多元報稅管道，105年起納稅義務人可利用已申辦健保卡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，106年利用此創新服務措施共91.65萬件，占全部網路申報約24.45%，較104年度成長77.86%，有效減輕民眾報稅負擔，提升網路申報綜合所得稅之比率及政府整體施政效能。
- (12) 為提升扣繳憑單申報便利性，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。106年度網路申報件數136萬3,544件，占當年度非居住者各類所得扣繳憑單總申報案件之44.59%。
- (13) 為提升行動支付普及率，積極推動行動支付繳稅作業，106年度納稅義務人使用行動支付工具繳納件數10萬207件，較105年度1,689件成長5,833%。

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

- (1) The amendment to Article 12-3 of the “Commodity Tax Act” was promulgated on January 18, 2017 to promote the development of electric vehicles and related industries, as well as fulfilment of carbon reduction goals.
- (2) Article 23 of the “Tax Collection Act” was amended and promulgated on January 18, 2017. To conform to tax fairness and justice, taking into account the rights and obligations of taxpayers, and to safeguard national tax claims, the MOF extended the period for the execution of three significant cases which had been forwarded to the Administrative Enforcement Agency for compulsory execution before the amendment on March 5, 2007 as well as the amount of tax arrears of over NT\$10 million as of March 4, 2017. The determination of arrest or taking into custody has also been made by the court, and the extension of the injunction has been ordered by the agency of administrative execution for five more years to March 4, 2022.
- (3) The addendum Article 2-2 to the “Securities Transaction Tax Act” was promulgated on April 26, 2017 to stimulate the securities market, stipulating that within a one-year period starting from April 28, 2017, the securities transaction tax of day-trading for stocks shall be levied at the rate of 1.5‰.
- (4) The addendum Article 12-1 to the “Income Basic Tax Act” was promulgated on May 10, 2017, to introduce Individual Controlled Foreign Company (CFC) Rules to prevent international tax avoidance and achieve fairness. According to the legislative intent, the effective date of Individual CFC rules should be decided by the Executive Yuan.
- (5) The amendments to the “Estate and Gift Tax Act” and the “Tobacco and Alcohol Tax Act” were promulgated on May 10, 2017 (the latter act came into effect on June 12, 2017). The tax revenues from raising the estate and gift tax and the tobacco tax shall be allocated to the long-term care service development fund established in accordance with the “Long-Term Care Services Act”.
- (6) Articles 5-1 and 46-1 of the “Tax Collection Act” were added and promulgated on June 14, 2017. To maintain tax fairness and integrate with the international standard, the provisions prescribe that the MOF may, based on the principle of reciprocity, enter into a treaty or an agreement of information (including financial account information) exchange for tax purposes with a foreign government (or international organization); the method of gathering and providing information to the other contracting party and the punishments for subjects who do not cooperate to provide information when failing to fulfil his or her obligation of cooperation and due diligence.
- (7) In order to comply with Judicial Yuan Interpretation No. 746 to achieve fairness and equality taxation and protect taxpayers’ rights, Article 112 of the “Income Tax Act”, Article 51 of the “Estate and Gift Tax Act”, Article 50 and Article 60 of the “Value-added and Non-value-added Business Tax Act”, Article 18 and Article 23 of the

- “Tobacco and Alcohol Tax Act” and Article 31 of the “Commodity Tax Act” were amended and promulgated on June 14, 2017, which delete the regulations regarding interest accrued upon delayed payment surcharge, and, for some categories of taxation, regulations with regards to delayed payment surcharge, as well as interest arising from surcharge for delayed tax declaration or from delinquency in filing a tax return.
- (8) The addendums Article 9-1 and 12-6 to the “Commodity Tax Act” were promulgated on November 22, 2017 in order to strengthen the supply chain of the domestic photovoltaic industry and develop solar photovoltaic energy sources as well as encourage the replacement of old large diesel trucks. It could achieve the aim of energy saving and carbon reduction policy.
 - (9) The amendments to the “Vehicle License Tax Act” were promulgated on December 6, 2017, to encourage the use of less-polluting vehicles, to continue to promote the development of related industries, and to realize the vision of innovation for the industry with green-energy technology.
 - (10) In response to the enforcement of the “Taxpayer Rights Protection Act” on December 28, 2017 and in order to implement the protection of taxpayer rights, maintain people’s right to a basic living, achieve fair taxation, strictly comply with due process of law, and be in line with the international legislative trend, the MOF promulgated “Enforcement Rules of the Taxpayer Rights Protection Act”, “Regulations Governing the Establishment of the Advisory Committee on the Protection of Taxpayers’ Rights, Ministry of Finance”, “The Guidelines for Qualifications and Selection of the Taxpayer Rights Protection Ombudsmen” and “The Guidelines for the Taxpayer Rights Protection Ombudsmen Dealing with Taxpayer Rights Protection Matters”.
 - (11) The amendment to “Regulations Governing Business Registration” where its name was amended to “Regulations Governing Taxation Registration” was promulgated on March 29, 2017 by stipulating that foreign suppliers selling cross-border electronic services to domestic individual purchasers shall register for business or assign a tax-filing agent to handle the matter.
 - (12) “Regulations Governing Application of the Place of Effective Management” was promulgated on May 23, 2017 to the establish Place of Effective Management (PEM) Regime and prevent tax avoidance by multinational enterprises by means of converting the identity of residence.
 - (13) “Regulations Governing Application of Accrued Income from Controlled Foreign Company for Profit-Seeking Enterprise” and the “Regulations Governing Application of Income Calculation from Controlled Foreign Company for Individual” were promulgated on September 22, 2017 and November 14, 2017, respectively, to promote the implementation of the CFC Regime, prevent cross-border tax avoidance,

and maintain tax fairness.

- (14) The amendments to “Regulations Governing Assessment of Profit-Seeking Enterprise Income Tax on Non-Arm’s-Length Transfer Pricing” were promulgated on November 13, 2017 to complete the three-tiered transfer pricing documentation in line with international requirements, enhance transparency of taxation information, and prevent cross-border tax avoidance effectively.
- (15) The amendments to the “Standards of Withholding Rates for Various Incomes” were promulgated on December 29, 2017 and became effective as of January 1, 2018, raising the withholding tax rate to 21% on dividend income for either individuals not residing in the ROC or for profit-seeking enterprises not having a fixed place of business in the ROC, so as to promote the balance of tax burden on resident and non-resident investors.

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

- (1) In order to construct an electronic tax platform for profit-seeking enterprises, enhance the quality of tax services, and strengthen the effectiveness of investigation, the MOF has been planning to gradually build an internet platform by which profit-seeking enterprises can file their account books via internet from January 1, 2017. It could be expected to reduce audit compliance costs, and implement the paperless policy as well as the green environment.
- (2) From May 1, 2017, taxpayers may use their Citizen Digital Certificate IC card or the MOEACA IC card via convenience store multi-media kiosks to check and print their vehicle license tax, land value tax, and house tax bill as well as to make tax payment at convenience stores during the levy period.
- (3) In order to provide more convenient tax payment service, from May 1, 2017, an organization that operates a business as a sole proprietorship or a partnership which uses the Profit-seeking Enterprise Income Tax Declaration Online System can file their tax and make tax payments via credit card.
- (4) From July 1, 2017, the MOF implemented a service whereby taxpayers may use their National Health Insurance IC card or Financial CA to file their estate and gift tax return via the internet and pay tax with a financial chip card.
- (5) “Directions for Electronic Payment Institutions Applying on Behalf of Their Users for Specifying E-payments Accounts and Keeping Track of Deposit Records of Cash Award Drawn from the Non-physical Electronic Invoices” was issued on July 14, 2017 to expand the service of cash award transfers to the user’s designated account and to reduce the expenses of prize dealing process.
- (6) “Operation Directions for Card Issuers of Credit Card and Debit Card Institutions

Applying on Behalf of Cardholders for Specifying Those Cards of Cash Award Drawn from the Non-physical Electronic Invoices” was issued on October 18, 2017 to stipulate that cash awards could be transferred to the cardholder’s designated account by card issuers and to reduce the expenses of prize dealing process.

- (7) From November 1, 2017, taxpayers may apply for the issuance of land value tax, house tax, and vehicle license tax payment certificates via the internet and may apply for the re-issuance of gift tax payment, gift tax exemption, and gift tax exclusion certificates for the past five years via the internet where these certificates have been issued by the taxation authorities.
- (8) In order to enhance administrative efficiency and reduce the consumption of paper, the MOF has promoted the paperless issuance of various withholding and non-withholding tax statements for income tax. The number of paperless tax statements was 58.59 million in 2017, with a ratio to total issuance of about 88%.
- (9) 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 2016 was 2.194 million in 2017, with a ratio to total taxpayers of about 35.28%.
- (10) 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 2017 was 4.12 million.
- (11) To provide another convenient way to file an income tax return, individual taxpayers can use the National Health Insurance IC 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 916,500 cases of this innovative service measure were used in 2017, with a ratio of online tax filing of about 24.45%, and the annual growth rate was about 77.86%. This innovative service would also reduce taxpayer’s burden effectively and enhance the ratio of online tax filing and the overall government efficiency.
- (12) 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 1.36 million in 2017, which was 44.59% of the total filed withholding tax statements of non-residents.
- (13) In order to increase the popularity of mobile payments, the government actively promoted mobile tax payments. In 2017, there were 100,207 cases mobile tax payments, a 5,833% increase from 1,689 cases in 2016.

USTOMS



CUSTOMS

關 務

關 務

CUSTOMS

沿革

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

History

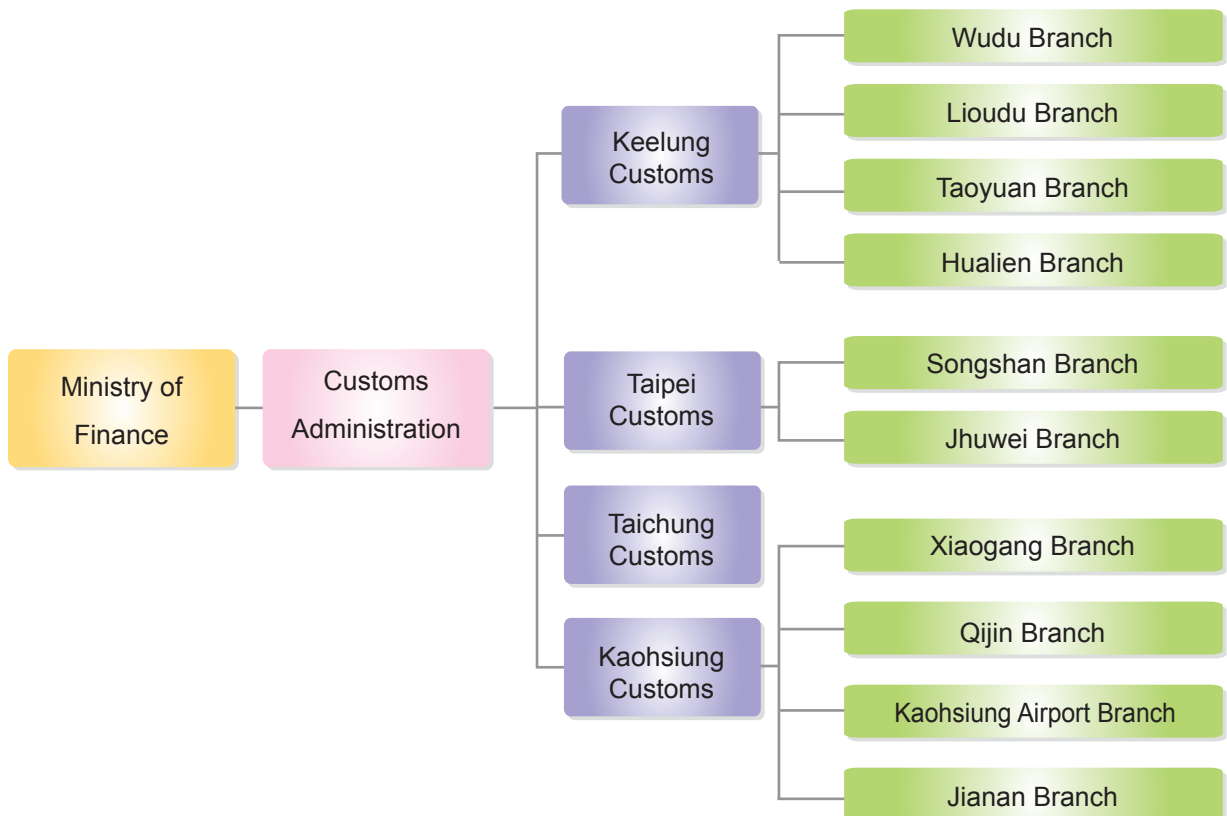
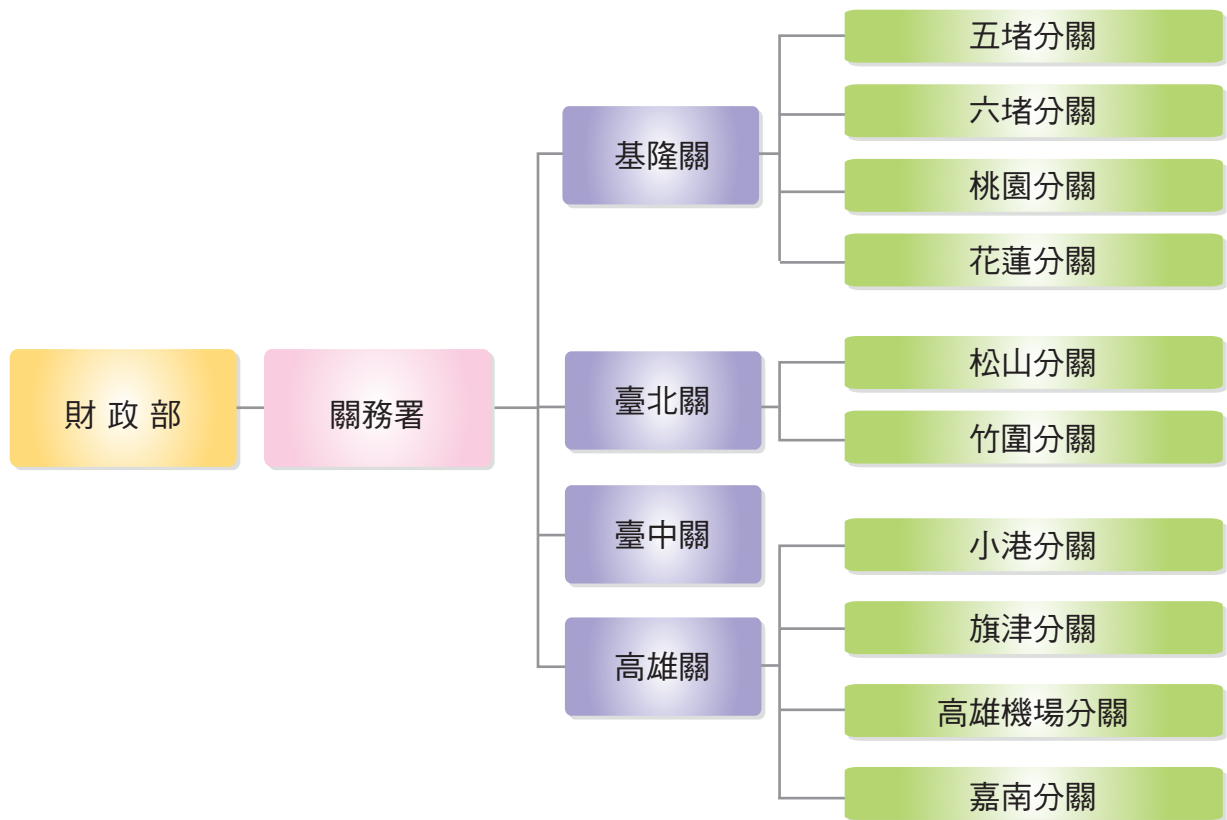
The Customs Administration, MOF (named Inspectorate General of Customs before February 1, 1991) was established in 1854. In 1911, the ROC was established, and this organization was maintained in place. When “The Customs Organizational Statute” was promulgated in February 1991, the organization assumed a new name – Directorate-General of Customs (DGOC), MOF. The DGOC was consolidated with the Department of Customs Administration, the internal unit within the MOF, and renamed the Customs Administration referring to the reorganization of the Executive Yuan on January 1, 2013.

主要工作

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

Functions

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



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

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

年度 CY	報單份數 (單位：千份) Declarations (Unit:Thousand entries)		查緝走私 Prevention of Smuggling		沖退稅 Duty Drawback	
	進口 Imports	出口 Exports	緝獲案件 Seized Cases	價值 Value 新臺幣千元 Unit : NT\$1,000	案件 Cases	價值 Value 新臺幣千元 Unit : NT\$1,000
2008	10,979	9,080	10,778	512,391	52,081	2,084,728
	100%	100%	100%	100%	100%	100%
2009	11,290	9,067	7,792	242,286	45,693	1,522,674
	103%	100%	72%	47%	88%	73%
2010	13,583	10,270	7,357	187,330	62,166	1,970,077
	124%	113%	68%	37%	119%	95%
2011	14,376	10,234	6,374	145,426	66,528	2,297,935
	131%	113%	59%	28%	128%	110%
2012	15,864	10,472	6,868	256,575	74,027	2,220,182
	144%	115%	64%	50%	142%	106%
2013	17,967	10,948	6,149	366,564	102,070	2,586,959
	164%	121%	57%	72%	196%	124%
2014	20,166	12,264	5,601	346,116	135,566	2,905,934
	184%	135%	52%	68%	256%	139%
2015	23,207	13,461	8,079	436,813	146,840	3,001,485
	211%	148%	75%	85%	281%	144%
2016	28,279	13,555	9,863	518,769	151,627	2,708,532
	258%	149%	92%	101%	291%	130%
2017	40,760	13,683	12,245	668,911	166,768	3,269,647
	371%	151%	114%	131%	320%	157%

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. 本表百分比以 97 年為基期。

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 chart use the year 2008 as the base year.

關稅收入與中央政府歲入之比較

Revenue of Customs Duty as a Percentage of Central Government Revenue

最近 10 年我國關稅收入占中央政府歲入之比率約 4% ~ 6%。

The average amount of customs duties collected over the last 10 years account for 4% to 6% of the central government revenue.

單位：新臺幣千元

Unit : NT\$ 1,000

年度 CY	關稅收入 Customs Duty	中央政府歲入 Central Government Revenue	關稅收入占中央政府 歲入百分比 Customs Duty as a Percentage of Central Government Revenue
2008	80,425,705	1,640,883,738	4.90 %
2009	68,827,432	1,553,710,373	4.43 %
2010	89,484,228	1,497,369,980	5.98 %
2011	96,322,743	1,671,309,223	5.76 %
2012	94,918,150	1,668,334,399	5.69%
2013	97,008,695	1,730,496,721	5.61%
2014	107,141,879	1,726,442,715	6.21%
2015	110,977,956	1,885,671,520	5.89%
2016	114,971,077	1,895,742,556	6.06%
2017	114,956,843	1,921,298,869	5.98%

附註：中央政府歲入資料，105年(含)以前為審定決算數；106年為院編決算數。

Note : For central government revenue prior to 2016, the figures are final audit accounts, commencing from 2017, the figures are Final Accounts of the Central Government, edited by the Executive Yuan.

1. 降低關稅稅率

為促進工業快速成長與調節國內物資供需，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

年度 CY	減稅 Reduced Items	免稅 Exempted Items	修正 Amended Items
2008	3	5	8,730
2009	—	—	2,520
2010	13	4	360
2011	—	—	—
2012	1	1	16
2013	—	—	8,928
2014	—	—	8,928
2015	4	2	9
2016	164	6	219
2017	16	52	42

關稅稅率機動調整項數

Temporary Adjustment of Import Tariff Rates

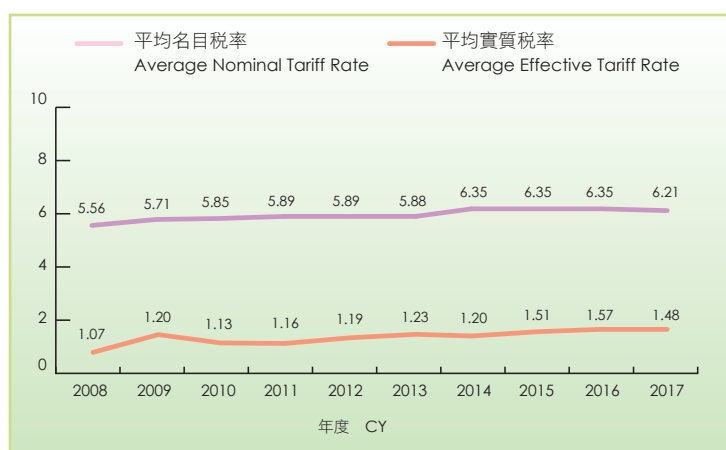
年度 CY	次數 Adjustments	項目 Items
2008	4	17
2009	7	40
2010	5	42
2011	5	16
2012	2	5
2013	—	—
2014	1	4
2015	4	11
2016	2	8
2017	—	—

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 97 年之 5.56% 及 1.07% 調整為 106 年之 6.21% 及 1.48%。

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 5.56% and 1.07% in 2008 to 6.21% and 1.48% in 2017, respectively.

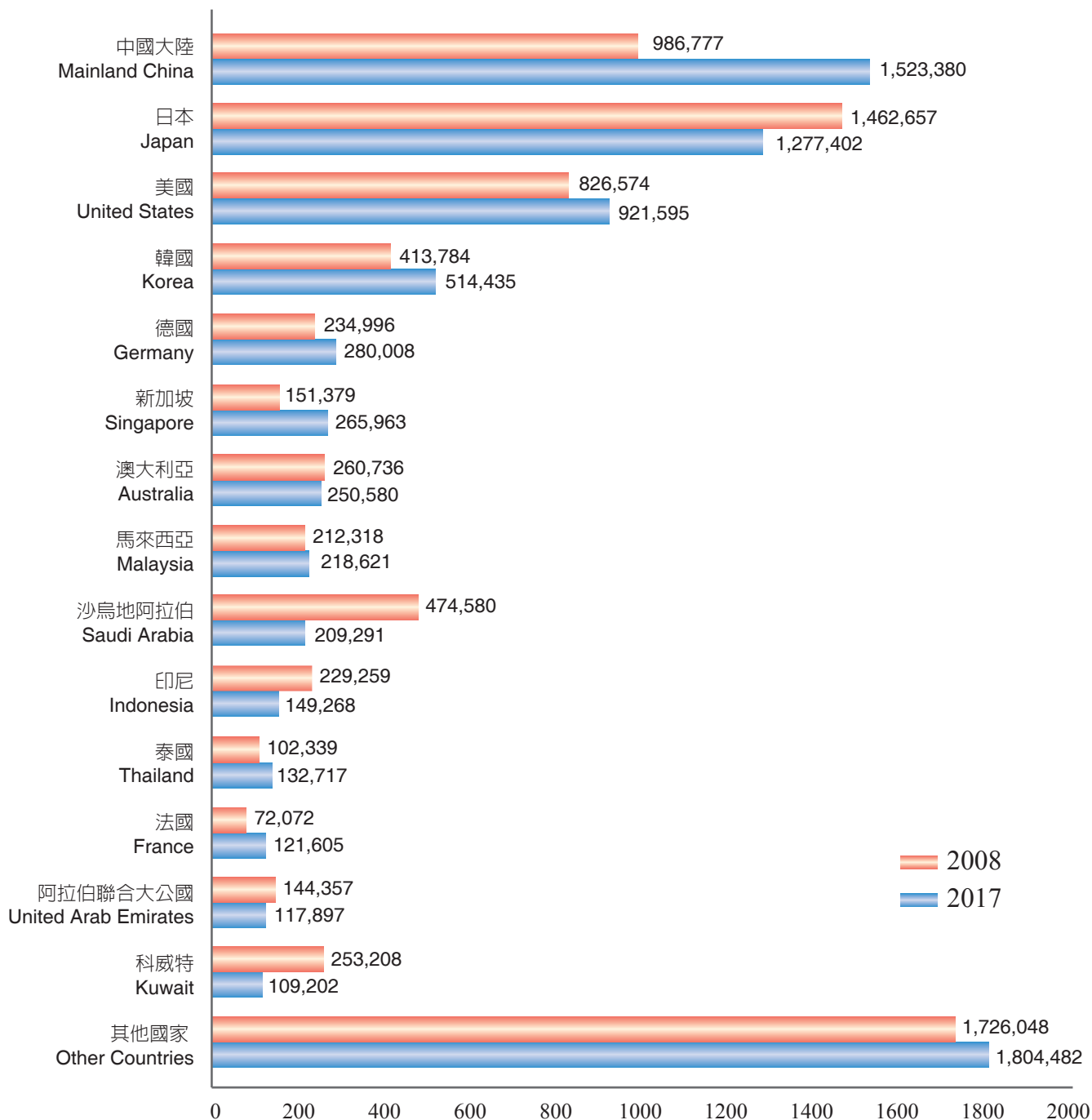


主要貿易國家進口值統計

Import Value from Principal Trading Countries

單位：新臺幣百萬元

Unit : NT\$ million



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 106 年進口貿易統計值為基準排序。

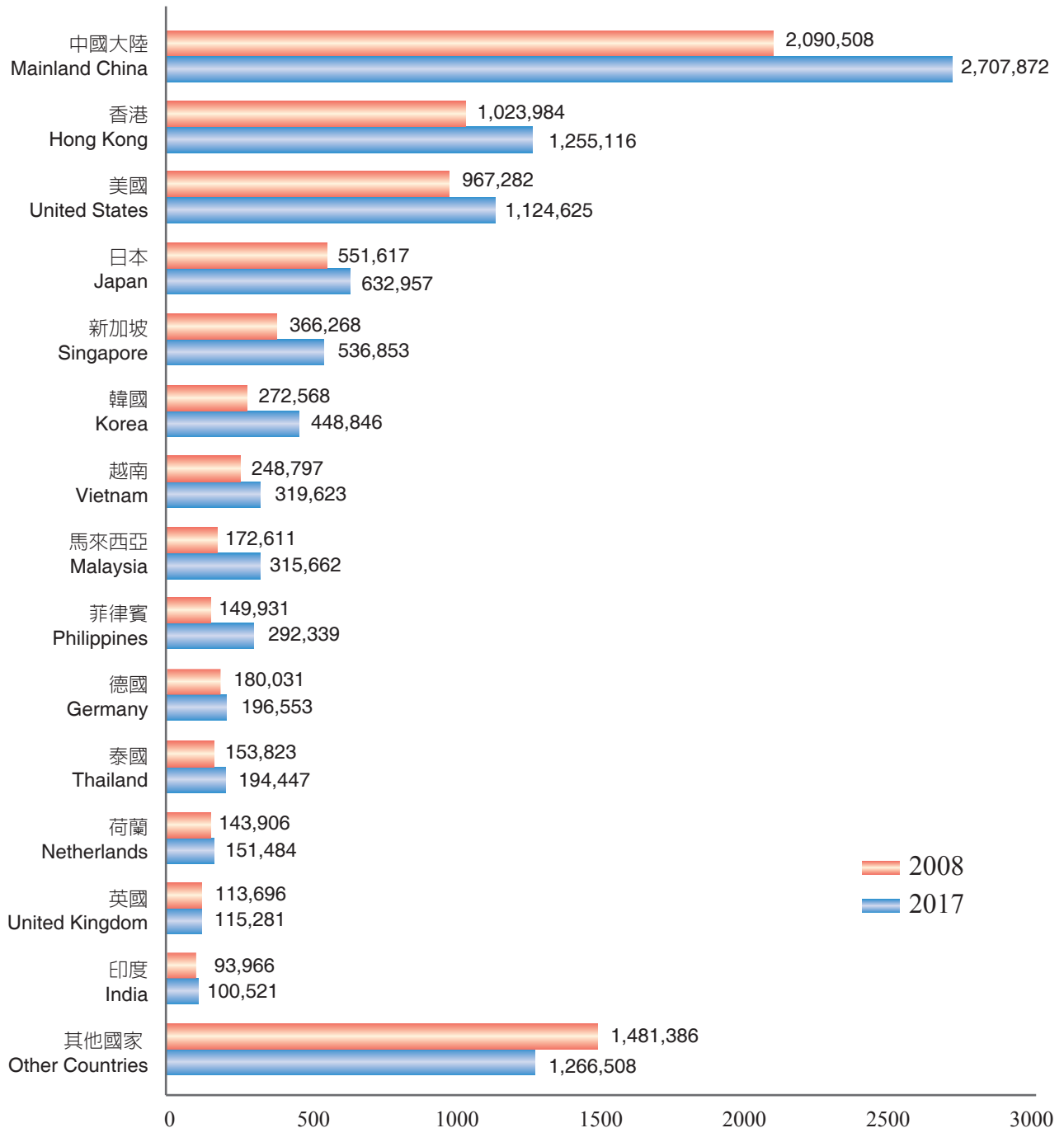
Note : 1. Gross value of imports includes imports and re-imports.

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 2017.

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 106 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 2017.

1. 加速法規合理化

- (1) 106年1月18日修正公布「關稅法」，增訂政府機關為舉辦國際體育比賽自行進口或受贈之比賽用必需體育器材或用品享免稅之規定。
- (2) 106年3月14日修正發布「海運快遞貨物通關辦法」部分條文，放寬生鮮農漁畜產品得於海運快遞貨物專區出口通關，符合業者多元經營需求。
- (3) 106年4月20日修正發布「離島免稅購物商店設置管理辦法」，增訂申設臨時提貨處等規定。
- (4) 106年4月28日、5月19日、5月26日修正發布「海關管理保稅工廠辦法」、「物流中心貨物通關管理辦法」及「保稅倉庫設立及管理辦法」等部分條文，將「連續」處罰修正為「按次」處罰，並增訂保稅工廠擅將機器、設備出廠觸犯海關緝私條例者之處分規定。
- (5) 106年5月18日修正發布「海關實施假扣押或其他保全措施裁量基準及作業辦法」部分條文，配合關稅法修正增訂滯報費、利息及應追繳貨價為假扣押或其他保全措施項目。
- (6) 106年5月26日訂定發布「進口次數頻繁認定原則」，半年內免稅進口次數逾6次者，不適用低價免稅規定，自106年7月1日實施。
- (7) 配合洗錢防制法修正，106年6月22日、28日分別修正發布「洗錢防制物品出入境申報及通報辦法」與「入境旅客攜帶行李物品報驗稅放辦法」部分條文，擴大邊境實體金流申(通)報範圍，以利掌握可疑金流軌跡。
- (8) 106年7月17日訂定發布「進口貨物原產地預先審核實施辦法」，得於貨物進口前向海關申請原產地預先審核，提升通關效率。
- (9) 106年8月15日修正發布「優質企業認證及管理辦法」，免除優質

企業資格期間限制與增加安全認證優質企業進口貨物優惠措施，簡政便民。

- (10) 106年9月7日訂定發布「關稅法第49條第2項免稅限額」，進口貨物低價免稅門檻由3千元調整為2千元，自107年1月1日生效；為使進口貨物低價免稅標準一致，106年9月25日修正發布「空運快遞貨物通關辦法」、「海運快遞貨物通關辦法」及「郵包物品進出口通關辦法」部分條文。

2. 修正海關進口稅則

- (1) 106年11月22日修正公布「海關進口稅則」部分稅則，強化太陽光電產業競爭力；對原產於巴拉圭54項貨品，逐年調降至免稅，履行臺巴(巴拉圭)經濟合作協定。
- (2) 106年12月27日修正公布「海關進口稅則」部分稅則，調降原產自薩爾瓦多天然蜜等貨品免稅，履行「第2屆臺薩(薩爾瓦多)宏(宏都拉斯)自由貿易協定執行委員會」會議決議。

3. 推動便捷措施

- (1) 整合邊境機關作業程序，自106年1月4日利用關港貿單一窗口推動空運機邊驗放貨物通關作業，以「單證比對」簽審訊息放行，提高報驗、報關資料一致性；並積極推動機放進口貨物會同簽審機關共同查驗作業，減少重複開箱，降低業者成本，提高邊境管理效益。
- (2) 106年4月1日基隆關設置進口酒類檢驗室協助檢驗部分進口酒類，有效縮短時間，並兼顧民眾食用安全。
- (3) 106年5月17日實施智慧行動查驗「業者上傳查驗附件適用條件」，開放業者上傳裝箱單電子檔，優先辦理行動查驗，簡化作業流程。

- (4) 106年7月7日實施T6海空聯運轉口無紙化作業，非屬押運或查驗T6轉口櫃裝貨物且運往桃園國際機場或高雄國際航空站者，得免列印轉運申請書及准單，緩解業者人力及物力成本。
- (5) 106年9月7日起開放國內業者進口小額貨樣，報單完稅價格為3千元以下者，得以簡易申報單辦理通關，提升我國產業國際競爭力。
- (6) 106年12月4日保稅工廠產品電子化管理系統正式上線實施，以電子化方式傳輸產品單位用料清表等資料，落實精簡人力及安全監管。
- (7) 106年12月28日開放自由港區事業得將貨物以郵遞方式出口，促進跨境電子商務發展。

4. 強化邊境機關查緝合作

- (1) 106年6月30日訂定「落實新世代反毒策略緝毒執行計畫」，強化風險管理、深化情資交流、優化查緝工具及強化專業培訓等查緝作為，與各緝毒機關密切合作，確實截毒於關口。
- (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毒品、槍械、私菸酒、偽劣假藥及非法農藥等查緝業務，106年查獲私貨價值6億6,891萬元，緝獲毒品858件(毛重約4,438公斤)、私菸1,112萬包、私酒11,005公升、偽劣假藥205件、電子菸188件及偽劣農藥1,858公斤。

5. 執行反傾銷稅及特別防衛措施

- (1) 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(300系)、毛巾、鞋靴、卜特蘭水泥及其熟料、過氧化苯甲醯等7項產品課徵反傾銷稅，106年課徵反傾銷稅3億4,639萬元。

- (2) 106年2月20日公告自105年8月22日至110年8月21日，對自特定國家產製進口碳鋼鋼板及鍍鋅鋼品課徵反傾銷稅。
- (3) 106年2月20日公告自106年2月20日至111年2月19日，對自中國大陸產製進口卜特蘭水泥及其熟料，及自106年12月21日至111年12月20日，對自中國大陸產製進口毛巾產品繼續課徵反傾銷稅。
- (4) 公告106年度花生、紅豆及食米等14種農產品實施特別防衛措施基準數量及基準價格，實施期間自106年1月1日至106年12月31日。

6. 推動國際關務合作

- (1) 106年1月19日與芬蘭海關總署簽署「臺灣海關與芬蘭海關打擊關務詐欺合作協議」，共同打擊非法貿易，深化雙方合作關係。
- (2) 106年3月至5月與澳洲邊境執法署共同查緝我國與澳洲間毒品走私，打擊幕後犯罪集團。
- (3) 106年9月13日與越南舉行第4屆臺越雙邊關務會議，建立查緝走私、優質企業、通關程序、稅則分類及單一窗口等合作聯繫窗口，強化雙方關務合作關係。
- (4) 106年10月11日與印度簽署「臺印度優質企業相互承認行動計畫」，奠定未來簽署優質企業相互承認協議基礎，將我國推動跨國合作版圖拓展至南亞地區，實踐履行新南向政策。
- (5) 106年10月27日與國際組織IPR Business Partnership共同舉辦「2017真仿品辨識與查緝研討會」，強化海關與權利人共同打擊仿冒作為。

1. Rationalization of Laws and Regulations

- (1) “Customs Act” was amended and promulgated on January 18, 2017, allowing that necessary athletic equipment or supplies imported by or donated to government agencies for holding international athletic contests could be exempt from customs duties.
- (2) “Regulations Governing Customs Clearance Procedures for Maritime Express Consignments” was amended and promulgated on March 14, 2017. Exported fresh agriculture/fishery/livestock products can be cleared in Maritime Express Handling Units, so as to meet the demand of various operations.
- (3) “Regulations Governing the Establishment and Management of Offshore Island Duty-free Shops” was amended and promulgated on April 20, 2017 to regulate the procedures of setting up temporary delivery centers.
- (4) “Regulations Governing the Customs Bonded Factories”, “Regulations Governing Customs Clearance for Goods in Logistics Centers” and “Regulations Governing the Establishment and Management of Bonded Warehouses” were amended and promulgated on April 28, May 19, and May 26 2017, respectively to rephrase the provisions of “continues penalties” to “repeated penalty for each violation”. Besides, the amendment also stipulates that in the case where self-use machinery or equipment is moved out of a bonded factory without Customs approval shall be liable to penalties in accordance with relevant provisions of the “Customs Anti-smuggling Act”.
- (5) To align with the amendment of “Customs Act”, “Regulations Governing the Standards and Implementation of the Provisional Seizure or Other Protective Measures” were amended and promulgated on May 18, 2017 to add protective measures such as late fees, interests, penalties on the value of the goods and other related provisions.
- (6) “The Principles of Identifying Frequent Importations” was promulgated on May 26 and became effective on July 1, 2017. According to the Principles, the exemption of duties on low-valued products shall be waived if an importer imports low-valued products over 6 times within a period of 6 months.
- (7) “Anti-Money Laundering Regulations for Cross-border Declaration and Reporting” and “Regulations Governing the Declaration, Inspection, Duty and Release of Personal Luggage or Goods of Inward passengers” were amended and promulgated on June 22 and 28, 2017 to expand the scope of money flows to be reported at borders to intercept money laundry.
- (8) “The Regulations Governing the Implementation of Advance Ruling on the Country of Origin of Imported Goods” was promulgated on July 17, 2017 so that an early

application for advance ruling on country of origin can be submitted to the Customs to improve clearance efficiency.

- (9) “Regulations Governing the Certification and Management of the Authorized Economic Operators (AEOs)” was amended and promulgated on August 15, 2017 to loosen the restrictions on applications and to expand the benefits for AEOs.
- (10) Regulations governing the duty exemption threshold stipulated in Paragraph 2, Article 49 of “Customs Act” to lower the threshold of import duty exemption from NT\$3,000 to NT\$2,000 was promulgated on September 7, 2017 and became effective on January 1, 2018. Besides, in order to align all the regulations on import duty exemption, “Regulations Governing Customs Clearance Procedures for Air Express Consignments”, “Regulations Governing Customs Clearance Procedures for Maritime Express Consignments” and “Regulations Governing Customs Clearance Procedures for Importing and Exporting Postal Parcels” were accordingly amended and promulgated on September 25, 2017.

2. Revision of the “Customs Import Tariff” Schedule

- (1) “Customs Import Tariff” was amended and promulgated on November 22, 2017 to strengthen competitiveness of domestic photovoltaic industry. Besides, the amendment is to fulfill our concession commitment to the Agreement on Economic Cooperation between the Republic of China and the Republic of Paraguay to lower import duties on 54 items until the tariff rates are down to zero.
- (2) “Customs Import Tariff” was amended and promulgated again on December 27, 2017 to fulfill our concession commitment in the 2nd administrative commission of the Free Trade Agreement between the Republic of China, the Republic of Salvador and the Republic of Honduras, which allows zero tariffs rate for certain products imported from Salvador.

3. Promotion of facilitation measures

- (1) In order to integrate administrative procedures at the border, the procedure of cargo examination and release alongside the plane has been implemented on January 4, 2017 through Customs-Port-Trade (CPT) Single Window System. Through the single window system, air cargos can be released by receiving licensing comparison information, which ensures the consistency of declaration documents. Customs also cooperate proactively with licensing agencies on joint examination with an aim of reducing business cost while increasing effectiveness of border management.
- (2) An alcohol examination lab was set up on April 1, 2017 at Keelung Customs to assist in examining imported alcohol so that both clearance efficiency and food safety can

be achieved.

- (3) Starting from May 17, 2017, businesses are allowed to submit supporting documents such as packing lists via electronic format to simplify examination procedures.
- (4) The paperless operation for sea-air joint transshipment cargos has been practiced since July 7, 2017 to reduce labor and cost, where transshipped container cargos transported to Taoyuan Airport or Kaohsiung Airport without the necessity of Customs escort or examinations are exempt from submitting printed transshipment applications or permits.
- (5) Since September 7, 2017, domestic businesses have been able to import small amounts of samples. Where the value of a declaration is under NT\$3,000, the clearance procedure can be processed in simple mode.
- (6) The electronic management system for bonded products has been implemented since December 4, 2017, with which information regarding bill of materials can be transmitted electronically to downsize manpower and to secure management.
- (7) Planning to further develop cross-border e-commerce, free-trade zone enterprises have been able to export products by post since December 28, 2017.

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

- (1) The operation plan of implementing a new generation of anti-drug policy was set up on June 30, 2017 to conduct programs of strengthening risk management, information exchange, inspection tools and capacity building, with an aim of intercepting drugs at borders by close cooperation with other agencies.
- (2) The crackdown on the smuggling of narcotic drugs, firearms, smuggled alcohols, bogus medicines, illegal farm chemicals, and so on, 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 2017 are listed as follows: smuggled products worth NT\$668.91 million, 858 cases of narcotic drugs with a gross weight of 4,438 kg, 1,112 million packs of smuggled cigarettes, 11,005 liters of smuggled alcohols, 205 cases of bogus medicines, 188 cases of e-cigarette, and 1,858 kg of bogus farm chemicals.

5. Implementation of Anti-Dumping and Special Safeguard Measures

- (1) To ensure a fair trade environment for domestic industries, anti-dumping duties were levied on 7 subject products, including carbon steel plate, certain steel products coated

with zinc-alloys, SUS 300 series flat-rolled products of stainless steel, towel products, footwear, benzoyl peroxide products, Type I and Type II of Portland cement and its clinker from certain countries. The total amount of anti-dumping duties collected in 2017 is around NT\$346 million.

- (2) The MOF issued a public notice on February 20, 2017 regarding the imposition of anti-dumping duties against the subject product of carbon steel plate and certain steel products coated with zinc-alloys from certain countries. The period of imposition is from August 22, 2016 to August 21, 2021.
- (3) The MOF issued a public notice on February 20, 2017 to continue its imposition of anti-dumping duties on two products: Type I and Type II of Portland cement and its clinker from Mainland China and towel product from Mainland China. The respective periods of imposition are from February 20, 2017 to February 19, 2022, and from December 21, 2017 to December 20, 2022.
- (4) The trigger volume and the trigger price of 14 agricultural products including peanuts, red beans and rice applied by special safeguard measures were announced and effective from January 1 to December 31, 2017.

6. Strengthening International Customs Cooperation

- (1) “Arrangement on Cooperation between the Taiwan Customs Service and the Finnish Customs Service to Combat Customs Fraud” was signed with the Finnish Customs on January 19, 2017 to further strengthen bilateral cooperation on combating illegal trade.
- (2) A collaborate operation was conducted between March and May 2017 between Taiwan Customs and Australia Border Force to intercept illicit drugs.
- (3) The MOF attended the fourth Bilateral Meeting between Vietnam Customs and Taiwan Customs in Hanoi, Vietnam on September 13. In this bilateral meeting, a thorough discussion on various topics, including investigation cooperation, customs modernization reform, authorized economic operators, national single window, and so on, were conducted.
- (4) Action plan on the signing of AEO mutual recognition agreement (MRA) between Taiwan and India was signed on October 11, 2017 to build the foundation for negotiating MRA, which will expand our area of Customs cooperation to south Asia and step towards realizing the New South Bound Policy.
- (5) To cooperate with rights holders to fight against intellectual property rights (IPR) infringements, the Customs Administration co-hosted the “2017 National Training Workshop on the Identification of Counterfeit Goods” with IPR Business Partnership on October 27, 2017.

ational



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日配合行政院組織調整，制定公布「財政部國有財產署組織法」，配合行政院人事行政總處組織改設納入原「公務人員住宅及福利委員會」宿舍管理業務及隨同移撥員額，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 Agency included the dormitory management business and the accompanying shift in personnel of the former Civil Service Housing and Welfare Committee. It also included part of the business and personnel of the Urban and Rural Development Branch of the Construction and Planning Agency, Ministry of the Interior at the time of the implementation of the new Organization Act dated January 1, 2013.

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.

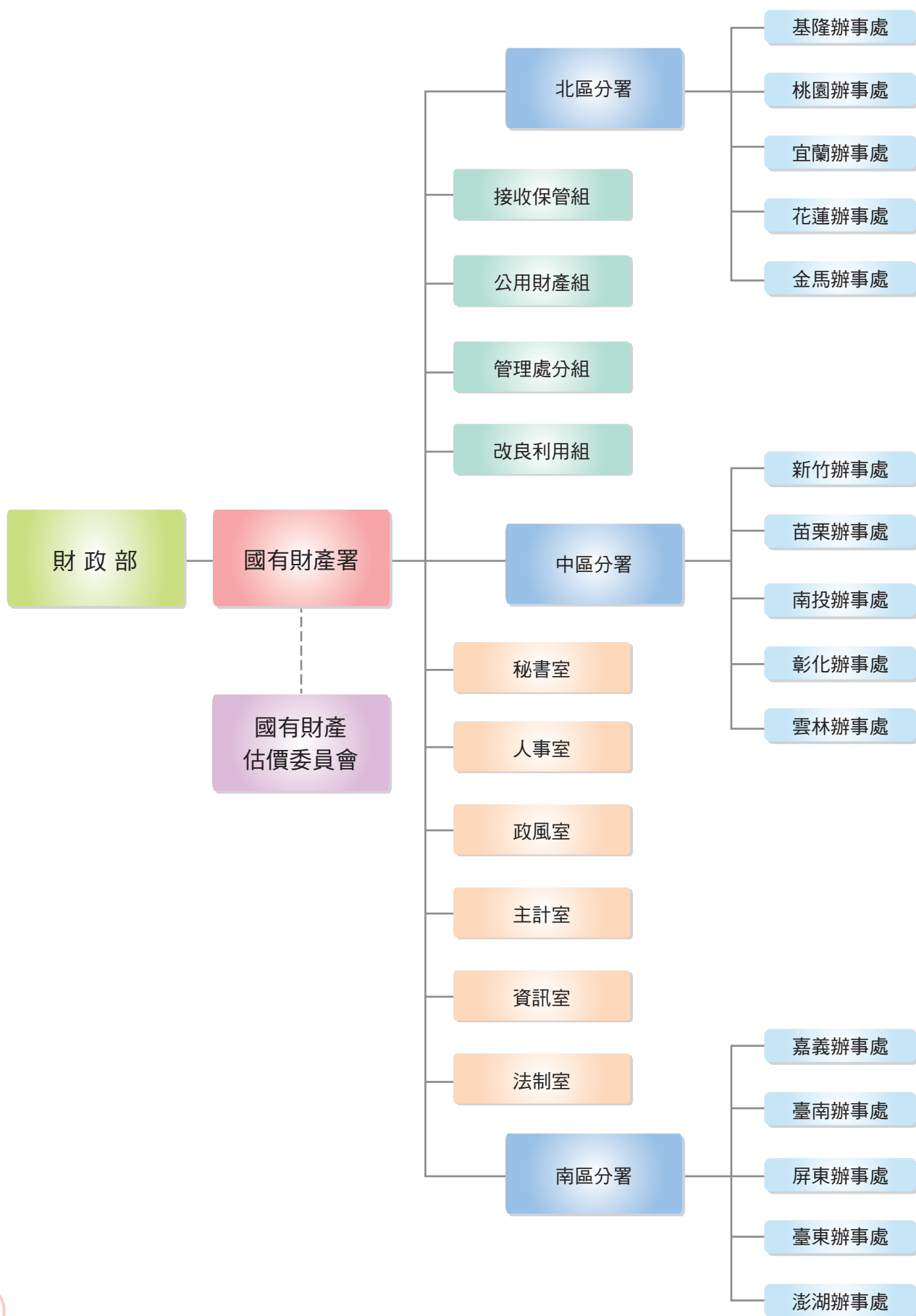
主要工作

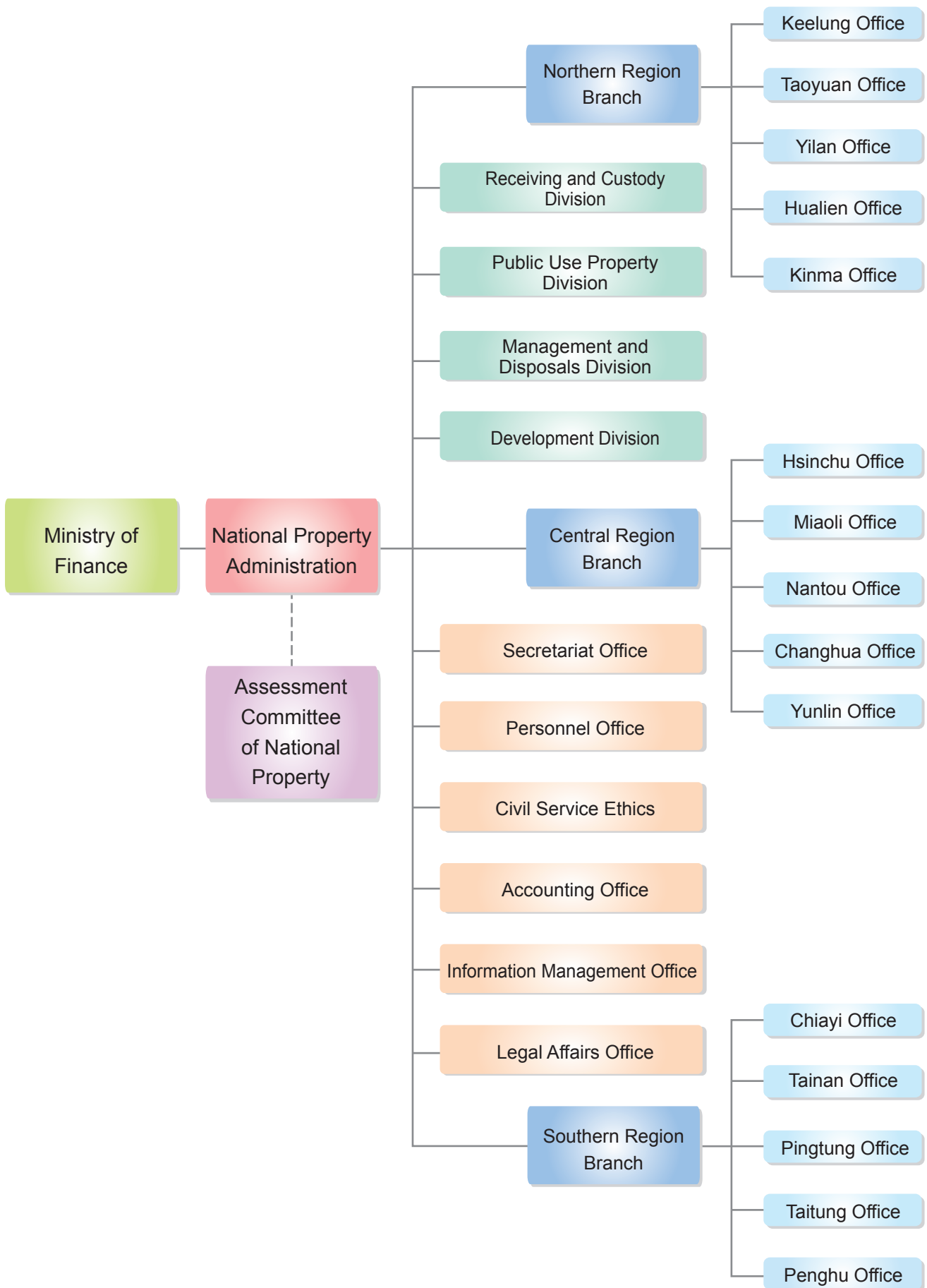
1. 國有財產之清查。
2. 國有財產之管理。
3. 國有財產之處分。
4. 國有財產之改良利用。
5. 國有財產之資訊業務。
6. 國有財產之檢核及統籌調配。
7. 國有財產之估價。
8. 國有財產法令與法務案件之研議及處理。
9. 其他有關國有財產事項。

Functions

1. To handle the clear-up and inspection of national property.
2. To manage national property.
3. To dispose national property.
4. To improve and utilize national property.
5. To handle the information system in relation to national property.
6. To examine, integrate, and appropriate national property.
7. To conduct assessment of national property.
8. To investigate and manage the regulations and lawsuits regarding national property.
9. To handle other national property affairs.

國有財產行政組織系統





國有土地數量及價值

National Land by Area and Value

國有土地分公用與非公用兩類，國有公用土地由各直接使用機關管理；國有非公用土地由國有財產署管理。臺灣地區目前完成測量登記之國有土地222萬公頃，價值約5兆4,309億6,666萬餘元。

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 is comprised of more than 2.2 million hectares of national land surveyed and registered, valued at NT\$5.4 trillion.

國有^{公用}非^{公用}土地數量及價值統計表

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

區分 Categories		面積 (公頃) Area (Hectare)	筆數 Lots	價值 (新臺幣千元) Value (NT\$1,000)	占總值百分比 Percentage of Total Value
公用土地 Land for Public Use	公務用 Official Use	288,355	1,253,633	2,282,386,575	42.02%
	公共用 Public Use	1,705,387		1,764,318,085	32.49%
	事業用 State- Enterprise Use	5,361		448,062,251	8.25%
	小計 Sub-Total	1,999,103		4,494,766,911	82.76%
非公用土地 Land for Non-Public Use		219,107	1,651,469	936,199,750	17.24%
合計 Total		2,218,211	2,905,102	5,430,966,661	100%

附註：計算依據及基準日：依 105 年申報地價計算至 106 年 12 月 31 日。

Note: The basis and record date of calculation: The figures are calculated based on the declared land value of 2016 to December 31, 2017.

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 Five Years

單位：新臺幣千元 Unit: NT\$ 1,000

案名類型 Types of Improvement	年度 CY	2013	2014	2015	2016	2017
委託經營 Consigned Operation		185,880	176,772	189,472	214,298	169,020
委託民間改良利用初鹿牧場 Consigned Private Enterprise for Improvement of Chu-Lu Ranch		43,660	43,110	43,942	40,504	43,022
委託辦理停車場 Consigned Co-Operative Operation of Parking Lots		30,413	51,937	43,577	57,293	66,438
結合目的事業主管機關共同開發 Jointly Developed with Competent Authorities		128,451	122,777	257,876	199,888	187,156
招標設定地上權 Establishment of Superficies by Public Bidding		5,957,802	2,206,420	2,407,442	1,359,696	590,444
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		1,324,353	10,449	35,314	51,413	54,413
合計 Total		7,670,559	2,611,465	2,977,623	1,923,092	1,110,493

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 Five Years

年度 CY	筆數 Lots	面積 (公頃) Areas (Hectare)	售價收入 (新臺幣千元) Prices Sold (NT\$1,000)
2013	3,995	36.36	10,556,731
2014	4,005	41.50	9,635,210
2015	3,748	40.99	10,727,888
2016	3,679	36.68	8,361,841
2017	3,957	31.44	9,478,545

1. 加速法規合理化

- (1) 106年1月19日修正發布「國有非公用財產委託經營實施要點」，考量受託人初期投入成本修正訂約權利金分期繳交方式。
- (2) 106年3月30日修正發布「國有非公用不動產標租作業要點」，考量現狀標租係為加強辦理占用處理業務之配套措施，檢討放寬得按現狀辦理標租情形。
- (3) 106年4月25日修正發布「各機關經管國有公用被占用不動產處理原則」及106年5月9日修正發布「國有非公用不動產被占用處理要點」，回應各界對處理國有被占用不動產遵循國際公約相關意見，及因應實務作業需要修正。
- (4) 因應公告地價調漲租金計收問題，106年5月2日會銜內政部修正發布「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」。
- (5) 106年6月26日會銜修正發布「民間興辦社會住宅使用公有非公用不動產之出租及設定地上權優惠辦法」，並修正名稱為「民間興辦社會住宅使用公有不動產之出租及設定地上權優惠辦法」，配合住宅法修正，適用範圍擴及公有不動產。
- (6) 106年8月2日修正發布「國有非公用不動產出租管理辦法」，因應申租人擬租用建築基地以外其他土地，提出實際使用時間證明文件日趨困難，增訂出租機關得採認之證明文件。
- (7) 106年9月14日修正發布「抵繳遺產稅或贈與稅實物管理要點」，增訂抵稅之未上市、未上櫃公司股票經國有財產署各分署移還稽徵機關重估股票淨值為零或負值者，重新辦理標售之底價核計方式。

2. 加強國有公用財產活化運用

為強化國有財產管理使用效能，設定目標推動，督導各機關於不影響公用用途下，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。106 年度國有公用財產活化收益達 400.7 億元，收回 10 處標的，面積約 8.3 公頃。

3. 訂定及執行「中央機關眷屬宿舍清查處理計畫」

為全面掌握中央機關眷屬宿舍管理情形及處理不符續住規定者，行政院 106 年 3 月 6 日核定「中央機關眷屬宿舍清查處理計畫」，訂定相關報表格式、辦理全國宿舍管理系統功能增修及系統操作、清查作業與法令宣導說明會，協助機關執行本計畫。106 年度機關列管眷屬宿舍總戶數 3,851 戶，全部完成清查作業及釐正全國宿舍管理系統資料。

4. 執行「被占用國有非公用不動產加強清理計畫」

行政院 102 年 11 月 4 日核定「被占用國有非公用不動產加強清理計畫」，透過委外清查、訴訟、協調公權力機關強制排除等方式處理占用案件，將大面積、高價值及涉及國土保安之占用列為優先處理標的。106 年清查 5 萬 8,505 筆被占用土地、處理 5 萬 630 筆被占用土地及 216 棟被占用房屋，向占用人收取使用補償金 11 億 2,026 萬餘元。

5. 加強辦理國有非公用不動產出租及標租

依國有財產法及國有非公用不動產出租管理辦法相關規定辦理出租及標租，已出租國有非公用土地 30 萬 6,285 筆、7 萬 2,135 公頃，承租戶 17 萬 4,908 戶，租金收入 37 億 8,381 萬餘元，106 年辦理標租 50 次，標脫 335 筆土地（面積 14 公頃）、18 棟建物（面積 2.6 公頃），得標總金額 3 億 5,018 萬餘元。

6. 辦理國有非公用土地招標設定地上權

106 年度公告招標 34 宗國有土地，標脫 9 宗，面積約 1.5841 公頃，權利金 6 億 9,142 萬餘元。

7. 國有土地參與都市更新

截至 106 年，國有土地累計參與都市更新事業案件 1,437 件，面積達 81.9 公頃，存續中案件 727 件，面積 35.3 公頃；已分回 177 戶建物、217 席停車位；43 戶已標售、1 戶已標租、11 戶提供予臺北市政府、新北市政府作社會住宅、餘 105 戶經洽住宅主管機關無作社會住宅需求，將視市場狀況，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開發國有非公用不動產

截至 106 年，已與相關目的事業主管機關（構）簽訂契約，共同開發國有非公用不動產 50 案（其中 17 案已開始營運），預估總收益 201.6 億元、吸引民間投入 921.5 億元資金、創造約 2 萬 8,900 個就業機會。106 年已收權利金及租金 1 億 8,715 萬餘元。

9. 督導辦理抵稅之未上市且未上櫃公司股票之委外標售作業

為加速處理抵稅財產，挹注國庫收入，委外標售抵稅之未上市且未上櫃公司股票，106 年度標脫總價 1 億 1,254 萬餘元。

1. Rationalization of laws and regulations

- (1) “Implementation Directions for Consigned Operation Business of National Non-public Use Property” was amended and promulgated on January 19, 2017 to modify the payment method of a contractual royalty, taking into consideration the beginning investment of consignees.
- (2) “Operation Directions for Leasing of National Non-public Real Estate through Open Tender” was amended and promulgated on March 30, 2017 to review and loosen the requirements of the lease by tender based on current status, taking into consideration that lease by tender based on current status is the supporting method of enhancing conducting the occupation business.
- (3) “Directions for Disposal of Occupied National Public Use Real Estate Managed by Administration Authorities” was amended and promulgated on April 25, 2017 and the “Disposal Directions for Occupied National Non-public Use Real Estate” was amended and promulgated on May 9, 2017 in response to the public opinion that occupied national real estate deals be based on the international convention and to amend based on the practical operations process.
- (4) “Regulations for Favorable Rentals Regarding Public Land Lease and Superficies in Infrastructure Projects” was amended and promulgated jointly by the Ministry of the Interior on May 2, 2017 to meet the issues of rental collection because of the increase in announced land value.
- (5) “Preference Regulations for Leasing and Superficies on Government-Owned Non-public Real Estate Used by Private Sector to Build Society Apartments” was amended and promulgated on June 26, 2017 and renamed as “Preference Regulations for Leasing and Setting up Superficies on Government-Owned Real Estate by the Private Sector to Build Public Housing”. With the amendment of the “Housing Act”, the scope of application expands to the public real estate.
- (6) “Regulations for Leasing of National Non-public Use Real Estate” was amended and promulgated on August 2, 2017 to add provision for the documents that can be admitted by the leasing agency for proof, as it is becoming more difficult to present proof documents of the actual use period where the lessee is planning to lease another land beside the construction site.
- (7) “Directions for Goods to Compensate Estate Tax or Gift Tax” was amended and promulgated on September 14, 2017 to add provision for the calculation method of the base price for re-sale by tender when the tax credit stock of un-listed companies re-assessed value stock is zero or negative.

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

In an attempt to intensify the benefits in use and management over national properties, certain targets were set up. All authorities concerned are supervised to activate the utilization of national properties in public use to ensure that the purposes of public use are not adversely affected. Idle or under-utilized land were coordinated and changed into non-public properties for activation. In 2017, the proceeds from the activation of national public use properties reached NT\$40.07 billion, and targets in 10 locations, approximately 8.3 hectares in total area, had been successfully recovered.

3. Formulation and implementation of “Plan of Check-up and Disposal for the Dependents’ Quarters of the Central Government”

In order to fully manage the dependents’ quarters of the central government agencies and to deal with those who do not meet the requirements of continued residence, the “Plan of check-up and disposal for the dependents’ quarters of the central government” was approved by the Executive Yuan on March 6, 2017 to guide the agencies to implement the plan by formulating relevant report forms and holding hearings about the upgraded functions of the dormitory management system, system operating, and regulations. In 2017, the total number of dependents’ quarters under management was 3,851, all of which completed the check and the rectification on the dormitory management system.

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

“Project to Intensify Clear-up Efforts for Unjustifiably Occupied Nation-Owned Real Estate not In Public Use” was approved by the Executive Yuan on November 4, 2013. Through outsourcing to inspect, litigate and coordination with the authorities in power, the MOF has solved cases of unjustifiable occupation by means of mandatory preclusion. Cases that involve large areas, high value and national territory security were classified as preferential targets. In 2017, the National Property Administration checked thoroughly a total of 58,505 cases of land plots that had been unjustifiably occupied. Through the efforts rendered in that year, a total of 50,630 cases of land plots and a total of 216 buildings were successfully resolved from unjustifiable occupation, with some NT\$1.12 billion in compensation fees successfully collected from the occupiers.

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

The rents and tenders processed in accordance with relevant provisions laid down in the “National Property Act” and “The Regulations Governing the Rental Management of

National Non-public Use Real Estate” are as follows: 306,285 national non-public use lands of 72,135 hectares in area were rented to 174,908 tenants with rental income of NT\$3.78 billion. Fifty tenders, comprising 335 land lots (total area of 14 hectares) and 18 buildings (total area of 2.6 hectares) were successfully awarded for a total amount tendered of NT\$350.18 million in 2017.

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

Among the tender notices of 34 national lands in 2017, 9 cases that cover 1.5841 hectares were successfully awarded to tenderers, from which the government collected royalties amounting to over NT\$691.42 million in total.

7. National land plays a part in urban renewal planning

As of the end of December, 2017, 1,437 cases had been included in the national land within the space of urban renewal, total area of 81.9 hectares. A total of 727 cases are ongoing, with 35.3 hectares in area. The National Property Administration has retrieved 177 buildings and 217 parking spaces. Among them, 43 buildings were successfully awarded, one building was leased, and 11 buildings met the needs of the Taipei City Government and New Taipei City Government. After checking if there are any social housing needs with the competent authorities, the other 105 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 development of national non-public real estate

As of the end of December, 2017, 50 contracted national non-public real estate had been jointly developed with relevant industry competent authorities (institutions) (17 contracted had been in operation), and the estimated revenue was about NT\$20.16 billion. The projects attracted about NT\$92.15 billion in private investments and created about 28,900 jobs. The collected royalties and rents amounted to NT\$187.15 million in 2017.

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

In an attempt to accelerate settlement of properties provided for tax offset into the national treasury, the National Property Administration outsourced to sell unlisted OTC stocks, which had been provided for tax offset. In 2017, a total of NT\$112.54 million was obtained through open tenders.

iscal



FISCAL INFORMATION

nformation

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適應科學管理需要，58年4月25日奉准與財政部合設「財稅資料處理及考核中心」，首創財稅機關使用電子計算機處理財稅業務先例。

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「本部資訊作業整體規劃與管理單位」。76年5月29日公布「財稅資料中心組織條例」，並變更機關全銜為「財政部財稅資料中心」。

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

History

In May 1968, the Tax Reform Commission was set up by the Executive Yuan for a period of two years. Dr. Liu Ta-Chung was the chairman, who believed that it was important to undertake reforms of the law and the system of tax collection. He also felt it was even more important to reform 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.”

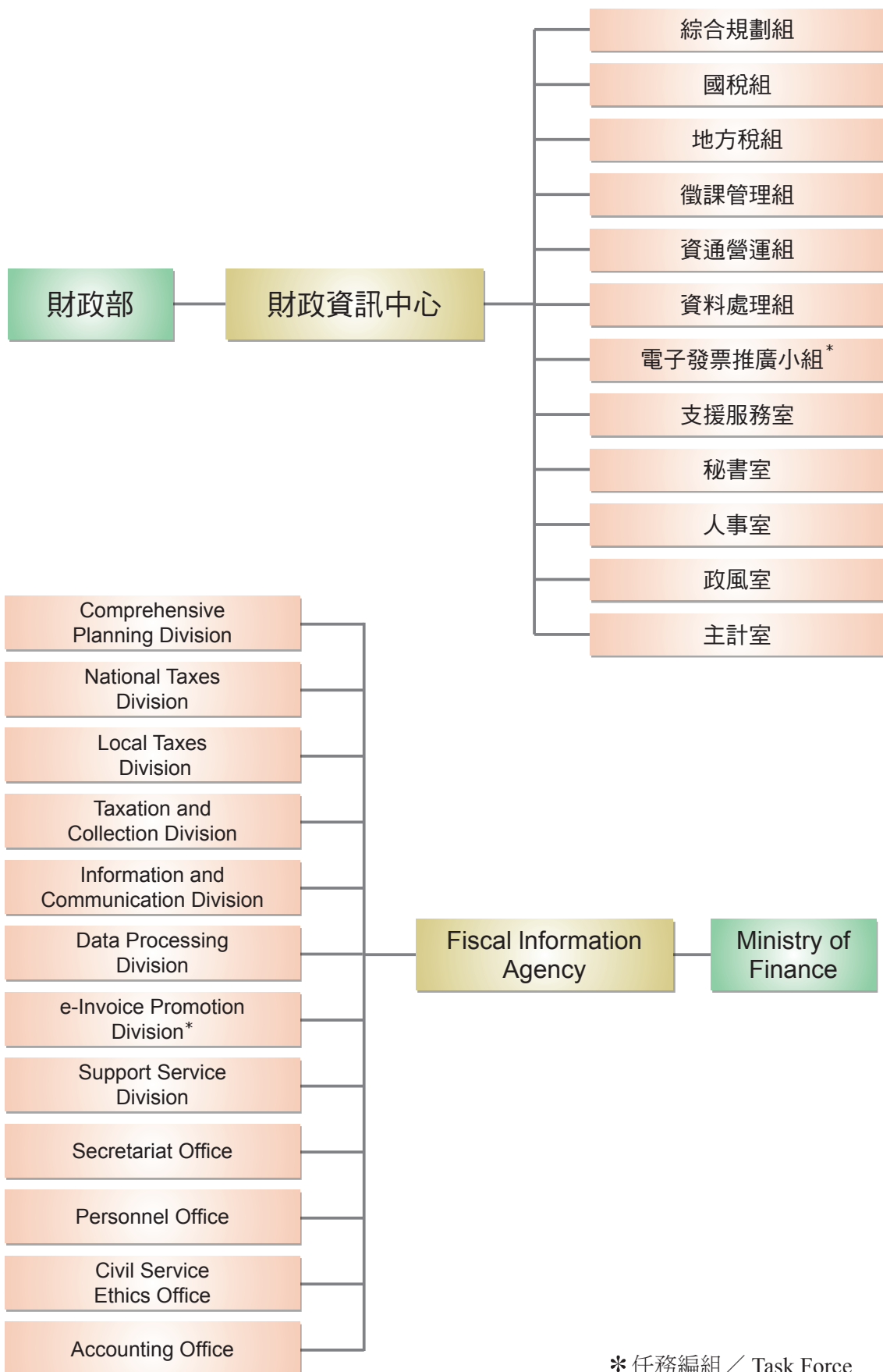
In accordance with the organization reform of the Executive Yuan and the promulgation of the “Organization Act of the Fiscal Information Agency, MOF” on February 3, 2012, which became effective on January 1, 2013, the unit was renamed the “Fiscal Information Agency (FIA), MOF.”

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. 政府採購及民間參與公共建設資訊體系之建立與管理。
7. 其他有關財政資訊事項。

Functions

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



* 任務編組 / Task Force

106年綜合所得稅各類所得憑單資料網路申報件數82萬餘件，占總申報件數91萬3千餘件之90.1%。

With the operation of the Electronic Declaration of Individual Income Tax Data, 823,258 individual income tax cases were declared via e-Filing in 2017, representing 90.1% of the total.

近 5 年各類所得憑單資料收件方式統計表

Cases Declared of Individual Income Tax Data by Type of Filing (2013-2017)

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
2013		773,970	90.89	50,354	5.91	27,240	3.20	851,564
2014		760,743	90.67	51,797	6.17	26,476	3.16	839,016
2015		784,060	89.77	62,322	7.14	27,005	3.09	873,387
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

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.

106年度綜合所得稅電子結算申報繳稅案件374萬8,173件，占申報總件數402萬4,689件之93.13%。

In 2017, 3,748,173 cases of individual income tax returns were filed via e-Filing or electronic media, representing 93.13% of the total of 4,024,689 declarations of individual income tax for the year.

近 5 年綜合所得稅結算申報收件方式統計表

Individual Income Tax Returns by Type of Filing (2013-2017)

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
2013		3,263,439	79.90%	624,940	15.30%	196,105	4.80%	4,084,484
2014		3,285,206	85.31%	437,851	11.37%	127,733	3.32%	3,850,790
2015		3,505,608	88.89%	343,267	8.70%	95,174	2.41%	3,944,049
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

資料來源：綜合所得稅結算申報書建檔系統。

附註：不含採用稅額試算方式申報件數。

Source : Outputs from the Individual Income Tax Declaration System.

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

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。106年運用網路確認回復完成105年度結算申報者達41萬餘件，占採用稅額試算總件數219萬4千餘件之18.97%。

Service of the Pre-Calculation of Individual Income Tax via e-Filing commenced in 2011. By mailing a pre-calculation of individual income tax for simple cases, the FIA enables taxpayers to confirm the pre-calculation and to complete their tax declaration via e-Filing. In 2017, 416,351 cases were declared by this method, representing 18.97% of the total number of using the pre-calculation of individual income tax for the year.

近 5 年綜合所得稅結算申報稅額試算回復確認統計表
Cases Filed Using the Pre-Calculation of Individual Income Tax by
Type of Confirmation (2013-2017)

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
2013		377,777	20.04	768,372	40.76	738,990	39.20	1,885,139
2014		430,014	20.22	919,646	43.25	776,641	36.53	2,126,301
2015		405,481	18.97	907,852	42.47	824,424	38.56	2,137,757
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

資料來源：各地區國稅局。

Source : Files provided by all levels of tax offices.

截至106年底，全國約186,138家營業人導入電子發票，累計開立張數突破68億張，較105年開立張數62.6億成長8.63%，顯示消費者對於電子發票之接受度及使用率已大幅提升。

At the end of 2017, there were more than 186,138 business entities issuing e-invoices, the number of e-invoices was more than 6.8 billion, and the annual growth rate of e-invoices was 8.63%, which shows that e-invoices are well accepted by business entities and consumers.

單位：萬張

Unit : 10,000 pieces

績效指標 Key Performance Indicator	年度目標值 Original Target	達成值 Fulfilled Target
當年度開立電子發票比率 (年度開立總張數以 84.8 億張計算) Rate of e-invoices issued (Based on total e-invoices issued 8.4 billion)	64.5%	80.2%

1. 資通訊安全與個人資料管理制度

- (1) 106 年 4 月及 9 月財政部及所屬各機關（構）配合執行社交工程演練，整體惡意郵件開啟率分別為 0.03%、0.08%，點閱率分別為 0%、0.02%，均低於演練前訂定之目標值（開啟率 2.4% 以下及點閱率 1.4% 以下）。
- (2) 深化資訊安全及個人資料管理策略及作業，遵循「規劃、執行、檢查、行動」模式，推動營運持續管理，106 年 9 月通過資訊安全管理制度國際標準 ISO 27001:2013 全機關驗證。
- (3) 105 年 9 月成立資安健檢及數位鑑識團隊，106 年完成 97 小時數位鑑識、弱點掃描及滲透測試等相關課程訓練，完成 20 個財政部所屬機關（構）網站滲透測試作業。

2. 綜合規劃業務

- (1) 截至 106 年底，依財政部資料開放三級制運作架構，於政府資料開放平臺開放 2,139 項資料集。
- (2) 擴大「財政園地 APP」服務範圍及強化功能，提供民眾於 APP 入口取得最新財政資訊，辦理多元繳納稅款及客製化服務。
- (3) 105 年 5 月通過經濟部雲端開發測試平台「IaaS 服務雲端特性驗測作業程序」檢測項目達 100%，106 年起逐步建構財政雲端運算服務環境，降低資訊業務營運成本。

3. 電子發票服務躍升計畫

- (1) 104 年 12 月 30 日修正公布「加值型及非加值型營業稅法」，增納信用卡、金融卡及電子票證等支付工具為電子發票載具。截至 106 年底，共 18 家銀行信用卡可作為載具，於全國 5,299 家營業處所儲存雲端發票。
- (2) 輔導公用事業自 105 年 1 月開立雲端發票，依 105 年 2 月 16 日訂定發布「公用事業申請辦理代用戶指定帳戶匯入無實體電子發票中獎獎金作業規定」，完成相關系統修撰並協助有意願公用事業辦理系統測試。截至 106 年底，共 22 家公用事業經稽徵機關核准辦理本項服務。
- (3) 配合民眾消費習慣，財政資訊中心積極推動以載具儲存雲端發票，截至 106 年底，載具使用率為 16.42%。

1. Information and Communication Security Management

- (1) The FIA carried out social engineering drills for the MOF and its subordinate agencies in April and September 2017.
- (2) Based on the framework of the Information Security Management System (ISMS) and its Plan-Do-Check-Action (PDCA) execution model for continuous improvement in relation to the major businesses and working processes related to information security and also based on the business continuity plan, the FIA held a drill on systems recovery by the end of the year so that the FIA could successfully fulfill the requirements of ISO27001:2013 and pass agency-wide assessments by the British Standards Institute (BSI) in 2017.
- (3) The Information Security Diagnostic and Digital Forensics Team was set up in September, 2016. The team completed penetration tests of the websites of the 20 subordinate agencies of the MOF in 2017 through 97 hours of courses on digital forensics, vulnerability assessment and penetration test.

2. Business of Comprehensive Planning

- (1) Under the three-tier hierarchical framework, the MOF had opened 2,139 datasets on the government Open Data platform by December 31, 2017.
- (2) In order to maximize the use of information resources in the MOF and provide more high-quality financial mobile information service, the “Finance Garden App” offers high-quality services for the public, including multivariate financial information, tax declaration and a customization page.
- (3) The FIA is proceeding with its plan “Constructing the Financial Cloud Services of the MOF.” In May 2016, the Ministry of Economic Affairs’ cloud open lab “IaaS (Infrastructure as a Service, IaaS) Cloud Feature Inspection Procedures” reached an item inspection ratio of 100%. Construction of the financial cloud service environment of the MOF began in 2017. This is expected to be effective in enhancing the levels of cloud-based software development technology and strengthen the information management capacity required by promoting cloud services.

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

- (1) The amendment of the “Value-Added and Non-Valued Added Business Tax Act” was promulgated on December 30, 2015, which approves credit cards, ATM cards, and stored value cards as e-invoice carriers. By the end of 2017, 18 bank credit cards could be used as e-invoice carrier in 5,299 stores.
- (2) To assist public utilities to issue e-invoices from 2016, according to the “Directions for Public Utilities Applying for Specifying Account for Remittance of Cash Award Drawn from the Non-physical Electronic Invoices on Behalf of Their Customers” promulgated on February 16, 2016, the FIA has modified relevant system programs and assisted public utilities with system programming testing. By the end of 2017, 22 public utilities had been approved by the National Taxation Bureaus to provide the said service.
- (3) To cope with Taiwanese consumption habits, the FIA actively promoted E-stored Value Cards, Credit Cards Carriers, and Cellphone Barcodes to help public utilities adopt issuing e-invoicing. At the end of 2017, the carrier rate of e-invoicing was 16.42%.

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 Department of Customs Administration charged with responsibility for international customs cooperation, and those of the Taxation and Tariff Committee charged with responsibility for international fiscal cooperation and exchanges, were incorporated into a new department, the Department of International Fiscal Affairs, MOF (DOIFA, MOF) on January 1, 2013. The MOF hopes to integrate international fiscal professionals and agreement-negotiating talents in an efficient way in order to promote international fiscal, taxation, and customs cooperation and exchanges, so as to increase the attractiveness of our investment environment and the competitiveness of our enterprises, creating favorable conditions for the ROC's accession to regional economic integration.

主要工作

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

財政部積極推動洽簽各項協定，促進國際財政業務永續發展。截至 106 年底，生效之全面性所得稅協定達 32 個，關務互助協定 10 個、貨物暫准通關證協定 17 個（適用國家 44 個），財政合作瞭解備忘錄 1 個。

The MOF endeavors to promote the conclusion of relevant international agreements to facilitate the continuous development of international fiscal business. As of December 31, 2017, 32 comprehensive income tax agreements, 10 Customs Mutual Assistance Agreements, 17 ATA Carnet agreements with application in 44 countries, and one MOU on financial cooperation have come into force.

我國全面性租稅協定一覽表

List of ROC Double Taxation Agreements

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

我國目前簽署各項協定情形

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

(續前表)

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
印度 India	2011/07/12	2011/8/12
斯洛伐克 Slovakia	2011/08/10	2011/9/24
瑞士 Switzerland	2007/10/08 2011/07/14 (修約換函 Amended by Exchange of Letters)	2011/12/13
德國 Germany	2011/12/19, 2011/12/28	2012/11/7
泰國 Thailand	1999/07/09 2012/12/03 (議定書 Protocol)	2012/12/19
吉里巴斯 Kiribati	2014/05/13	2014/06/23
盧森堡 Luxembourg	2011/12/19	2014/07/25
奧地利 Austria	2014/07/12	2014/12/20
義大利 Italy	2015/06/01, 2015/12/31	2015/12/31
日本 Japan	2015/11/26	2016/06/13
加拿大 Canada	2016/01/13, 2016/01/15	2016/12/19
波蘭 Poland	2016/10/21	2016/12/30

我國關務互助協定 (議) 一覽表

List of ROC Customs Mutual Assistance Agreements/Arrangements

簽約國 (地區) Country/Jurisdiction	簽署日期 Date of Signature	生效日期 Date of Entry into Effect
馬其頓 Macedonia	1999/06/09	同左 Same as left column
美國 United States	2001/01/17	同左 Same as left column
菲律賓 Philippines	2004/05/07	同左 Same as left column
以色列 Israel	2009/06/18	同左 Same as left column
印度 India	2011/07/12	2011/08/01
越南 Vietnam	2011/09/08	同左 Same as left column
加拿大 Canada	2012/04/16	同左 Same as left column
中國大陸 Mainland China	2012/08/09	2013/02/01
紐西蘭 New Zealand	2014/12/05	同左 Same as left column
日本 Japan	2017/11/22	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 (28 Member Countries)	1991/03/20, 1992/03/01
南非 South Africa	1991/08/07, 1991/08/09
瑞士 Switzerland	1993/07/15
紐西蘭 New Zealand	1993/12/02, 1994/01/20
加拿大 Canada	1994/11/10, 1996/04/22
澳大利亞 Australia	1995/12/21, 1996/01/03
美國 United States	1996/06/25, 1998/02/17
菲律賓 Philippines	1998/08/19, 2001/07/13
挪威 Norway	2000/03/13, 2000/04/08
日本 Japan	2001/05/21, 2001/05/21
薩爾瓦多 El Salvador	2001/08/24
以色列 Israel	2003/07/10, 2003/07/09
馬來西亞 Malaysia	2004/07/05, 2004/07/05
越南 Vietnam	2009/06/26, 2009/06/26
印度 India	2013/03/20, 2013/03/20

我國簽署國際財政合作文件一覽表

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

1. 拓展租稅協定網絡

106年我國與7個國家（地區）進行11次租稅協定（議）磋商，舉行或參與27場宣導說明會；截至106年底，生效全面性所得稅協定達32個；與捷克於106年12月12日簽署避免所得稅雙重課稅及防杜逃稅協定。

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。我國與日本關務互助協定於106年11月22日簽署生效，106年度與8個國家或國際組織進行14次關務協定諮商或交流。

3. 深化國際財政合作與交流

- (1) 促進國際財政交流，106年辦理外國國會議員、財政部高階官員等蒞部訪問10團。
- (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，包括財政次長會議、資深財金官員會議、研討會及第24屆財政部長會議與雙邊會談等。
- (3) 完備我國執行國際新資訊透明標準相關法制，106年6月14日增訂公布「稅捐稽徵法」第5條之1、第46條之1；同年11月16日及12月7日訂定發布「金融機構執行共同申報及盡職審查作業辦法」及「租稅協定稅務用途資訊交換作業辦法」，俾利執行稅務用途資訊（含金融帳戶資訊）交換及強化稅務合作。

1. Developing a More Complete Tax Agreement Network

In 2017, the MOF completed 11 tax agreement negotiations with 7 countries or jurisdictions, and organized or participated in 27 promotional seminars. As of December 31, 2017, there were 32 comprehensive income tax agreements in place. The “Agreement Between the Taipei Economic and Cultural Office, Prague and the Czech Economic and Cultural Office in Taipei concerning the Entry into Operation of the Provisions on the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income” was signed with the Czech Republic on December 12, 2017.

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. The “Agreement between the Taiwan-Japan Relations Association and the Japan-Taiwan Exchange Association on Cooperation and Mutual Assistance in Customs Matters” was signed and entered into force on November 22, 2017. In 2017, the MOF completed 14 customs agreement negotiations with 8 countries or international organizations.

3. Strengthening of International Fiscal Cooperation and Exchanges

- (1) To enhance international fiscal interactions, the MOF coordinated 10 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 Finance Deputy Ministers’ Meeting, Senior Finance Officials’ Meeting, APEC seminars, the 24th Finance Ministers’ Meeting, and related bilateral talks.
- (3) In order to complete the legal basis for the implementation of the new international standard on information transparency, addendums to Articles 5-1 and 46-1 of “Tax Collection Act” were promulgated on June 14, 2017. “Regulations Governing the Implementation of the Common Standard on Reporting and Due Diligence for Financial Institutions” and “Regulations Governing the Exchange of Tax Information Concerning Agreements on Tax Matters” were respectively promulgated on November 16 and December 7, 2017 to facilitate the exchange of information (including financial account information) and enhance tax cooperation.

PROMOTION



PROMOTION OF PRIVATE PARTICIPATION

推動促參

推動促參

PROMOTION OF PRIVATE PARTICIPATION

沿革

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

History

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

主要工作

掌理下列有關政府促進民間參與公共建設事項：

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

Functions

The Department for the Promotion of Private Participation is in charge of the following operations related to PPIP :

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

截至 106 年底，簽約促參案件共 1,564 件、民間投資金額逾 1 兆 3,096 億元，節省政府支出逾 1 兆 5,354 億元，增加政府財政收入逾 7,723 億元，創造就業機會逾 24 萬個。

As of the end of 2017, a total of 1,564 PPIP contracts had been signed, representing a total private investment amount of more than NT\$1,309.6 billion. These projects have saved the government over NT\$1,535.4 billion in expenditure, added NT\$772.3 billion to government revenues, and created over 240,000 jobs.

91 年至 106 年已簽約促參案件效益總表
Benefits from Projects Signed under the PPIP Structure, 2002-2017

年度 Year	件數 Cases	簽約金額 (新臺幣億元) Contract Amount (Unit : NT\$100 Million)	契約期間減少政府 財政支出 (新臺幣億元) Reduced Government Expenditures during the Contract Period (Unit : NT\$100 Million)	契約期間增加政府 財政收入 (新臺幣億元) Increase in Government Revenue during the Contract Period (Unit : NT\$100 Million)	創造就業機會 (名) Job Creation (Persons)
2002~ 2008	656	3,799	4,830	3,011	85,434
2009	79	530	862	598	16,850
2010	73	2,241	858	266	5,603
2011	78	401	218	135	6,828
2012	99	1,437	411	722	15,263
2013	103	775	582	276	13,595
2014	130	1,201	3,752	1,205	23,404
2015	138	1,135	418	828	49,817
2016	94	606	3,067	507	11,343
2017	114	971	355	174	13,735
總計 Total	1,564	13,096	15,354	7,723	241,872

以歷年促參案件之簽約件數及簽約金額分析，中央部會簽約件數占總件數 43%，簽約金額占總金額 48%。106 年簽約案件中央與地方簽約金額占比為 37% 與 63%，地方較中央部會高，其中「臺北市中正區公園段三小段 1 地號等 13 筆市有土地設定地上權案」(約 136 億) 簽約金額最高，「臺北市內湖科技園區產業支援設施開發計畫興建營運移轉案」(約 120 億) 次之。

From the analysis of the number and amount of PPIP contracts signed over the years, the central government accounted for 43% of the total cases and 48% of the total contract amount. In 2017, central and local governments signed 37% and 63% of the contracts amount respectively. The proportion of the total contract amount signed by the local governments was much higher than that for the central government, mainly due to the highest contract amount of the Project of Establishment of Superficies on 13 City Lands, including Zhongzheng Dist., Taipei City (13.6 billion), followed by the Neihu Tech Park BOT Project (12 billion).

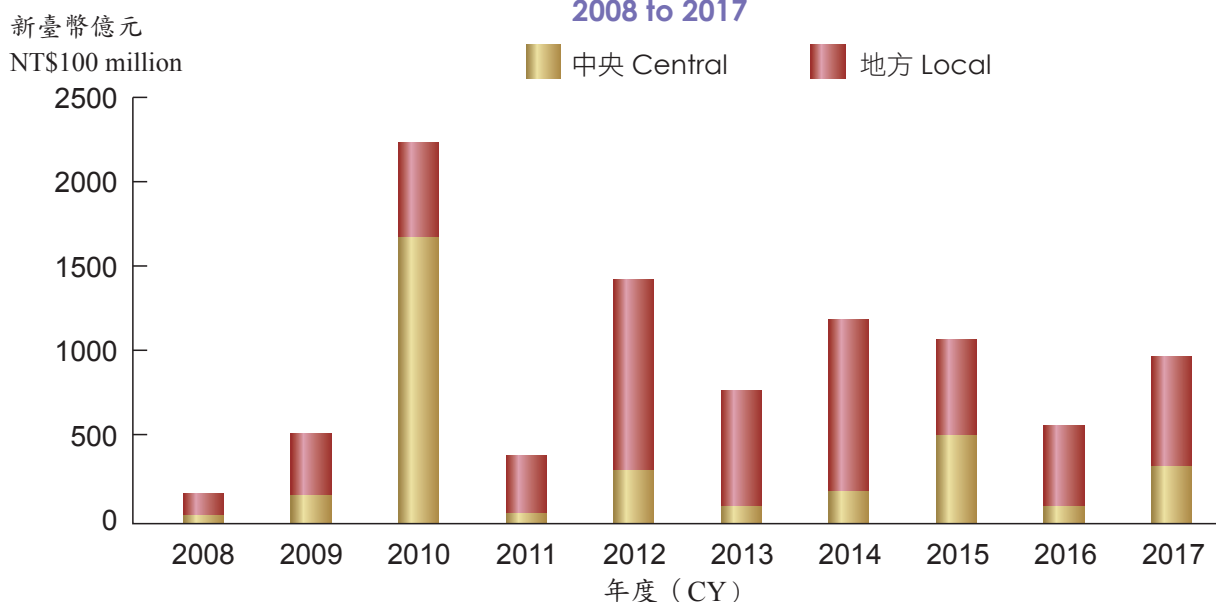
歷年中央 / 地方簽約件數

Total Number of PPIP Contracts Signed by Central and Local Governments for Years 2008 to 2017



歷年中央 / 地方簽約金額

Total Amount of PPIP Contracts Signed by Central and Local Governments for Years 2008 to 2017



1. 促進民間參與公共建設執行成效及投資平臺

- (1) 民間參與公共建設簽約案，已簽約 114 件，簽約金額約 971 億元。
- (2) 召開 23 次民間參與公共建設投資平臺會議，提供民間投資公共建設單一窗口協調服務，就重要議題透過會議釐清及協助解決問題，排除投資障礙，並協助各機關盤點前瞻基礎建設計畫可採取促參機制案源，對於推動民間參與公共建設有所助益。

2. 促參法規檢討與鬆綁

- (1) 106 年 11 月 27 日修正發布「促進民間參與公共建設法之重大公共建設範圍」。
- (2) 106 年 11 月 30 日訂定發布「民間參與政府廳舍設施接管營運辦法」。
- (3) 106 年訂定及修正發布 6 則行政規則：3 月 22 日修正「民間參與公共建設金擘獎頒發作業要點」、3 月 31 日修正「機關辦理促進民間參與公共建設案件前置作業費用補助作業要點」、5 月 26 日修正「促進民間參與公共建設案件列管及考核作業要點」、7 月 7 日訂定「民間參與公共建設履約爭議協調委員人選參考名單資料庫管理及維護作業要點」、9 月 26 日修正「促進民間參與公共建設法之重大公共建設範圍訂定及認定原則」、9 月 30 日修正「促進民間參與公共建設案件訪視作業要點」。

3. 研修（訂）11 項作業指引及參考文件

- (1) 106 年 3 月 20 日訂定發布促進民間參與公共建設 ROT 或 OT 案件全生命週期參考文件—停車場（含轉運站）類別。
- (2) 106 年 3 月 27 日訂定發布促進民間參與公共建設 ROT 或 OT 案件全生命週期參考文件—運動中心類別。
- (3) 106 年 3 月 28 日訂定發布促進民間參與公共建設案件營運績效評定作業指引。
- (4) 106 年 3 月 30 日訂定發布促進民間參與公共建設 OT 案件全生命週期參考文件—歷史建物類別。
- (5) 106 年 6 月 30 日訂定發布辦理政府規劃促進民間參與公共建設案件評估及規劃作業階段控制作業共通性作業範例、作業流程及控制作業評估表。
- (6) 106 年 8 月 10 日訂定發布促進民間參與公共建設案件營運績效補貼評估規劃作業指引。

- (7) 106年9月14日修正發布公共建設促參預評估機制。
- (8) 106年11月24日訂定發布主辦機關審查民間機構辦理合併或分割參考原則。
- (9) 106年12月14日訂定發布機關辦理促進民間參與公共建設案件稅負事宜參考文件。
- (10) 106年12月22日修正發布機關辦理促進民間參與公共建設案件作業指引。
- (11) 106年12月27日訂定發布保險業結合專業第三人參與BOT案招商文件及投資契約補充條款。

4. 民間參與公共建設招商大會

106年6月16日辦理招商大會，釋出各主辦機關招商案源81案，民間投資金額逾2,000億元，逾300人與會，並辦理高雄、臺中、桃園及彰嘉地區4場商機座談會，邀請投資業者至現地勘查，廣徵意見供後續招商參考。

5. 促參專業及主題式教育訓練

辦理促參訓練及研討會34場，參訓人次2,076人，並協助主辦機關辦理16場次教育訓練，參訓人次1,063人。

6. 民間參與公共建設金擘獎評選與頒獎

106年11月3日舉行「第15屆民間參與公共建設金擘獎」頒獎活動，逾400人與會。

7. 啟案輔導及諮詢服務

辦理促參啟案輔導及走動式諮詢149件，主動走訪25個主辦機關，提供法令諮詢建議，開發潛在案源。

8. 補助促參前置作業費用及核發地方政府獎勵金

- (1) 核定補助促參案件前置作業費用26件，補助金額3,167萬4,530元。
- (2) 核計促參案件擴大鼓勵地方政府獎勵金逾1.75億元，函送行政院主計總處核發。

9. 國際接軌

賡續參與亞太經濟合作(APEC)基礎建設公私部門夥伴(Public-Private Partnership, PPP)相關會議及倡議，進行基礎建設PPP相關交流。

1. Effect of Implementation of the Promotion of Private Participation (PPP) on Public Infrastructure and the Operation of Platform for PPIP

- (1) There were 114 PPIP contracts signed, amounting to more than NT\$97.1 billion.
- (2) The MOF provides a one-stop PPP coordination service for potential investors in the platform for PPIP. There were 23 meetings held to discuss important topics for PPIP and to assist in resolving issues to remove barriers to investments. Furthermore, the MOF assists the agencies to screen projects of the Forward-looking Infrastructure Development Program which are suitable for adopting PPIP mechanism, which is helpful to promote PPIP.

2. Review and Deregulation of PPIP Laws and Regulations

- (1) “The Scope of Major Infrastructure Projects under the Act for Promotion of Private Participation in Infrastructure Projects” was amended and promulgated on November 27, 2017.
- (2) “The Regulations on Taking Over the Operation of Government Office Buildings of PPIPs” was promulgated on November 30, 2017.
- (3) There were other 6 executive orders amended and promulgated, listed as below: “The Operational Guidelines Governing the Golden Thumb Awards for Private Participation in Infrastructure Projects” was amended on March 22, 2017; “The Operational Guidelines Governing the Provision of Subsidies to the Agencies Responsible for the Execution of the Pre-operational Fees Associated with PPIPs” was amended on March 31, 2017; “The Operational Guidelines Governing the Monitoring and Evaluation of PPIP Projects” was amended on May 26, 2017; “The Operational Guidelines Governing the Candidate List System Management and Maintenance of Contract Dispute Resolution Committee with PPIPs” was promulgated on July 7, 2017; “The Principles of the Formulation and Identification of the Scope of Major Public Infrastructure under the PPIP Act” was amended on September 26, 2017; and the “The Operational Guidelines Governing the Visits for Promotion of PPIPs” was amended on September 30, 2017.

3. Enacted PPIP-Related Operation Guidelines and Amended Relevant Documents

- (1) “The Reference Documents of Life Cycle of Parking Lots (Transit Stations Included) BOT or OT projects of PPIPs” was promulgated on March 20, 2017.
- (2) “The Reference Documents of Life Cycle of Sports Center BOT or OT projects of PPIPs” was promulgated on March 27, 2017.
- (3) “The Operation Guidelines for the Evaluation of Operation Performance of PPIPs” was promulgated on March 28, 2017.
- (4) “The Reference Documents of Life Cycle of Historic Buildings OT projects of PPIPs” was promulgated on March 30, 2017.
- (5) “The Reference for Control Operations at the Evaluation and Planning Stage of the Government Planned PPIPs (Example of Common Work Flow)” and “Evaluation Form for Work Flow and Control Operations” were promulgated on June 30, 2017.
- (6) “The Operation Guidelines for the Evaluation and Planning for the Subsidy of

Operation Performance of PPIPs” was promulgated on August 10, 2017.

- (7) “The Mechanism for the Preliminary Assessment of PPIPs” was amended and promulgated on September 14, 2017.
- (8) “The Principles of the Review of the Authority in Charge for the Merger or Spin-Off of Private Institutions” was promulgated on November 24, 2017.
- (9) “The Reference Documents of Tax Matters for the Authority in Charge to Conduct PPIPs” was promulgated on December 14, 2017.
- (10) “The Operation Guidelines for the Authority in Charge to Conduct PPIPs” was amended and promulgated on December 22, 2017.
- (11) “The Supplement of Infrastructure BOT Projects Tender Document and Concession Agreement Template for the Participation of Insurance Enterprises to Join with a Professional Third Party” was promulgated on December 27, 2017.

4. PPIP Investment Solicitation Convention

A PPIP Investment Solicitation Convention was held on June 16, 2017, in which 81 PPIP project opportunities amounting to more than NT\$200 billion were announced, with over 300 participants. In addition, four business opportunity seminars were held. The investors were invited to on-site visitation of projects and opinions were collected for the authority-in-charge’s reference for attracting future investments.

5. PPIP Professional and Main Theme Educational Training

A total of 34 PPIP training classes and theme seminars were held with more than 2,076 participants. Assistance was also provided to agencies-in-charge to hold 16 PPIP training courses with more than 1,063 participants in attendance.

6. The Ceremony for the 15th “Golden Thumb Awards for PPIP” Was Held on November 3, 2017 with Over 400 Participants

7. The Project Initiation and Consulting Services

On-site project initiation and consulting services were provided to assist 25 agencies-in-charge to develop PPIP opportunities. There was a total of 149 cases.

8. Subsidies and Awards Approved for Use as an Incentive to Local Governments

- (1) Subsidies for pre-operating expenses for 26 PPIP projects were approved with a total amount of NT\$31.67 million.
- (2) A total of over NT\$175 million in awards was approved for use as an incentive to local governments to encourage expansion of PPIP and sent to the DGBAS, Executive Yuan for disbursement.

9. International Cooperation

The MOF will continue to attend APEC-related meetings and participating in initiatives of PPP at the Finance Ministers’ Process to exchange information and experiences on PPP in infrastructure.

erspectives



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. 精進支付業務，建構各項 e 化作業機制，提升財務效能及服務品質。
4. 落實公共債務法，強化債務控管。
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. 賡續推動「財政收支劃分法」修法工作，並於完成修法前採行因應機制，以保障地方財源。
8. 加強輔導地方財政，提升地方財政適足性及自主性。
9. 推動「公益彩券發行條例」修法工作，將公益彩券回饋金法制化，強化分配、運用及監督管理。
10. 持續辦理公股股權管理業務，強化國家資產運用及增進政府財務效能。
11. 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. 適時檢討修正賦稅法規，配合國際趨勢及經社環境發展。
3. 精進查核技術，遏止逃漏稅，維護租稅公平正義。
4. 賡續推動稅政簡化，提供簡政便民納稅服務。
5. 賡續推動疏減訟源方案，提升查核品質，有效化解徵納雙方爭議。

關務

1. 促進法規合理化及提升關員服務品質。
2. 配合多邊或雙邊談判進展，研擬海關進口稅則修正草案。
3. 推動關港貿單一窗口 2.0 計畫，開放業者直接連線。
4. 推動邊境整合管理，貿易便捷再優化。
5. 賡續推動進出口必備文件無紙化，簡化通關作業程序。
6. 強化國際關務合作，建立實質多邊及雙邊關係，並持續推動與亞太地區國

關 務（續）

- 家 AEO 相互承認合作，提升業者國際競爭力。
- 7. 賡續應用大數據技術，強化風險管理及貨物移動安全。
- 8. 落實執行貿易救濟措施，維護產業合理經營環境。

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. 賡續執行「中央機關眷屬宿舍清查處理計畫」，清查收回老舊眷舍房地，俾後續活化運用。
4. 執行推動「被占用國有非公用不動產加強清理計畫」，積極清理被占用土地，納入正常管理或騰空收回再活化利用，維護國有財產權益。
5. 加強以設定地上權、都市更新、改良利用等方式開發及以標租、委託經營等多元途徑活化國有非公用不動產，因應民間產業發展需求。
6. 加強結合地方政府或目的事業主管機關共同開發國有非公用不動產，善用國土資源，帶動產業發展，創造就業及培養稅源。

財政資訊

1. 建構財政雲端服務網
 - (1) 建置財政雲端機房。
 - (2) 建置財政部新興系統。
2. 電子發票服務躍升計畫
 - (1) 推動消費通路電子發票無紙化。
 - (2) 持續推動以信用卡及電子支付等金融支付工具為載具。
3. 強化商品流程溯源追蹤與跨域稽查整合計畫
 - (1) 維運並提升食品安全支援效率。
 - (2) 推動跨領域整合應用。
 - (3) 提升 B2B 電子發票普及率。

財政資訊（續）

4. 培植程式開發能力，建立技術自主能量
 - (1) 賡續培訓系統設計人才，厚植中心技術自主能量。
 - (2) 逐步承接系統維護及開發作業，降低對廠商依賴程度。
5. 不動產移轉網實整合服務
 - (1) 不動產移轉申辦跨機關資料流程整合。
 - (2) 使用牌照稅、房屋稅及地價稅於便利商店使用 kiosk 補單繳稅服務。

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，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. 持續研修促進民間參與公共建設相關法規、促參作業指引及相關參考原則供各界運用，健全促參法規體系，強化民間參與公共建設案件作業內容與程序。
2. 賡續運作民間參與公共建設投資平臺，加強溝通與協助排除投資障礙。
3. 辦理 107 年民間參與公共建設招商大會及商機座談會，行銷促參商機，並促成主辦機關與投資業者面對面交流意見，作為招商參考。
4. 主動至各機關辦理走動式促參啟案輔導及諮詢服務，協助機關開發促參案源，引進民間參與。
5. 透過促參教育訓練及資格考試，加強承辦人員辦理促參案件基本知能；辦理主管人員、主（會、審）計及廉政人員研習會，強化推動共識。
6. 賡續參與國際公私部門夥伴關係（PPP）事務，辦理「基礎建設 PPP 計畫籌資及風險減輕措施探討」國際研討會，增進國際互動交流，推動促參經驗。

National Treasury Affairs

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. Enhancement of payment operations, establishment of various e-processing mechanisms, and improvement of financial efficiency and service quality.
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. Promoting 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. Amendment to the “Public Welfare Lottery Issue Act” to strengthen the distribution, use, and supervisory mechanism of feedback funds from the Public Welfare Lottery.
10. Continuation of the handling of the managerial affairs of the government’s shareholdings and strengthening of efficiency in the management of national assets in order to increase the benefits to the national treasury.
11. 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.

Taxation (cont.)

2. Review and amendment of tax laws and regulations in a timely manner to meet the 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. Rationalization of laws and regulations and enhancement of customs service quality.
2. Appropriate adjustment on import tariff rates in response to the progress of bilateral or multilateral talks.
3. Promotion of “Integration of IT Resources of Customs Services” program to implement a service platform for business direct connection.
4. Establishment of Coordinated Border Management (CBM) to further improve trade facilitation.
5. Introduction of paperless operation for import/export declarations to streamline clearance procedures.
6. Enhancement of international customs cooperation to establish substantial bilateral and multilateral relations with an aim of elevating global competitiveness by promoting the signing of AEO Mutual Recognition Arrangement with major trading partners in Asia.
7. Broadening application of big data techniques for effective risk management and cargo movement safety.
8. Implementation of trade remedy measures to ensure a fair competition environment for domestic industries.

National Property

1. Continuing a comprehensive review of current laws and regulations, loosening of related regulations, simplification of operating procedures, increase in administrative efficiency, and implementation of convenient services for the public.
2. Continuing the management of national public use properties to improve efficiency.
3. Continuing to implement the “Plan of Check-up and Disposal for the Dependents’ Quarters of the Central Government” to check and retrieve obsolete dependents’ quarters to facilitate the subsequent utilization for activation.
4. Implementing the “Plan for Strengthening the Clean Up of Occupied National Non-public Use Real Estate,” with positive action in the clearing-up of occupied national land and include them in normal management or to evacuate and retrieve them for reactivate utilization, in order to uphold the right of national properties.
5. Carrying 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 meet the substantial need for the private sector in industrial development.
6. Emphasizing associating with local governments or competent authorities in charge of subject enterprises to develop national non-public use real estate in concert, putting national territory resources into the maximum possible utilization, accelerating development of relevant industries and, in turn, creating added jobs and tax sources.

Fiscal Information

1. Construction of the financial cloud computing services of the MOF
 - (1) Construction of cloud computing infrastructure of the MOF.
 - (2) Implementation of “The Fiscal Information Sharing Systems.”
2. E-Invoice Service Upgrade Platform Plan
 - (1) Promotion of e-invoices to be paperless at physical channels.
 - (2) Continuation of the promotion of electronic payment by credit card and other electronic payment tools as e-invoice carriers.

Fiscal Information (cont.)

3. Enhancing traceability of product supply chain and cross agency inspection
 - (1) Continuing to improve food safety support efficiency.
 - (2) Continuing to promote cross-domain integration applications.
 - (3) Continuing to promote adoption of B2B e-invoicing.
4. Cultivating program development capabilities and establishing in-house technologies
 - (1) Continuing to hold system design training courses, and build technical autonomy of our organization.
 - (2) Gradually retrieving system maintenance and development operations to reduce dependence on outsourcing manufacturers.
5. Integration of real estate application services
 - (1) Intergrating cross-agency procedures of real estate transfer applications.
 - (2) Launching the reissue and payment services for vehicle license tax, house tax and land tax at convenience store kiosks.

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, or countries with which the ROC have a close economic and trading relationship 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. Continuing to review the deregulations of PPIP laws and regulations, enact PPIP related operation guidelines, reference principle and materials for the public. In line with the amendment progress of the Act for PPIP, the MOF will review and amend relevant laws and regulations at the proper times.
2. Continuing to operate the investment information platform for PPIP, strengthen communication and eliminate obstacles to investment.
3. The 2018 PPIP Investment Solicitation Convention will be held to provide PPIP business opportunities and to facilitate the authorities-in-charge and investors to have face-to-face discussions and gain feedback for the authorities-in-charge's reference.
4. Actively engaging in on-site project initiation and consulting services to each government agency to assist them in developing potential PPIP projects and to attract private investors to participate in PPIP projects.
5. By holding PPIP professional training and qualification tests, the authorities in charge and the consulting companies can improve the ability and basic knowledge of their staff. Furthermore, holding seminars can strengthen the consensus of PPIP promotion among executive, accounting and ethics staff members.
6. Actively participating in related PPP meetings or initiatives of APEC. An international seminar "Exploring Strategies for Financing Sources and Risk Mitigation in Infrastructure PPP Projects" is scheduled to be held to exchange experiences on promoting PPIP and to increase interaction with other countries.

財政部出版品代銷書商通訊表

	代銷書商名稱	地址及電話
1	五楠圖書用品股份有限公司（五南文化廣場）	
	台中總店	臺中市中山路6號
		（04）2226-0330
	海洋書坊	基隆市北寧路2號（海洋大學內）
		（02）2463-6590
	台大店	臺北市羅斯福路4段160號
		（02）2368-3380
	嶺東書坊	臺中市嶺東路1號(嶺東科技大學內)
		（04）2385-3672
	高雄店	高雄市中山一路262號
（07）235-1960		
屏東店	屏東市中山路46-2號	
	（08）732-4020	
政府出版品總經銷	臺中市軍福七路600號	
	（04）2437-8010	
2	國家書店松江門市	臺北市松江路209號1樓
		（02）2518-0207
3	財團法人台灣金融研訓院	臺北市羅斯福路3段62號
		（02）3365-3563

中華民國財政
**Government Finance in The Republic of China
2018**

出版：財政部

網址：<http://www.mof.gov.tw>

編輯：財政部綜合規劃司

地址：臺北市10066愛國西路2號

電話：(02) 2322-8178

傳真：(02) 2394-1479

出版年月：中華民國107年8月

創刊年月：中華民國66年8月

刊期頻率：年刊

本書同時登載於財政部全球資訊網

設計印刷：捷騰數位科技有限公司

臺北市大安區羅斯福路二段79-1號7F

電話：(02)2365-2563

定價：新臺幣150元

Publisher：Ministry of Finance

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

Editor：Department of Planning, Ministry of Finance

Address：No. 2, Aiguo W. Rd., Taipei City 10066, Taiwan, ROC

Tel：(02) 2322-8178

Fax：(02) 2394-1479

Date of Issue：August 2018

Date of First Issue：August 1977

Frequency：Annually

Web Page PDF Edition： <http://www.mof.gov.tw/Pages/Detail.aspx?nodeid=147&pid=155>

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

Address：2F-5, No. 140, Sec. 1, Roosevelt Rd., Taipei City 10084, Taiwan, ROC

Tel：(02) 2365-2563

Price: NT\$150

GPN：2006600042 ISSN：1682-3990

本部保留對本書依法所享有之所有著作權利，他人僅限於非營利及標示著作人姓名之條件下，得利用本著作。
The MOF freely authorises the use, including the photocopy, of this material for private, non-commercial purposes.