



Annual Report



Fiscal Information Agency, Ministry of Finance



Preface



The FIA is mainly responsible for coordinating the information business planning and management of the MOF and its subordinate agencies, as well as information security planning and assessment, information operation plans, and equipment and budgets review of the agencies under the MOF. In order to achieve the MOF's vision of "financial support for construction and construction to cultivate finance," the FIA strives to achieve "integrating information resources and enhancing e-efficiency." The FIA helps the MOF and its subordinate agencies make full use of information technology to improve the administrative efficiency and service quality of core work through e-commerce, leading to more advanced integration between taxation and information technology.

In line with the Executive Yuan Smart Government's vision of "convenience, efficiency, and uninterrupted service," the FIA actively promotes digital transformation to enhance the service efficiency of the Tax e-Network, aiming to achieve a fully mobile and online tax filing process. By integrating mobile payment and identity authentication technologies, the tax filing process is simplified, enabling citizens to complete their tax filings anytime and anywhere. This initiative has successfully attracted over two million users to file taxes via mobile phones.

The introduction of artificial intelligence (AI) and Robotic Process Automation (RPA) into core tax operations has improved audit efficiency and accuracy, making the Ministry of Finance one of the few government agencies to successfully integrate core business operations with AI technologies. In addition, the FIA has promoted cloud-based invoicing, achieving both environmental and efficiency goals. These efforts have been recognized with two prestigious awards: the "ESG Award under the ASOCIO 2024 DX Award" and the "2024 Cloud IoT Innovation Award for Outstanding Application."

In 2024, the FIA utilized emerging information and communication technologies to create added value for financial data. The results are outlined below, and feedback and suggestions from all sectors would be appreciated:

A. Enhancing Public Service Capacity, Stabilizing Core Tax Systems, and Building a Sustainable and Energy-Efficient Secure Environment

Starting from April 2024, the Integrated Income Tax Online Filing System (including mobile filing) has been successfully integrated with convenience store kiosks to allow the printing of tax payment receipts. Additionally, a new "Tax Amount Estimation Form" download feature has been added. Furthermore, the total capacity for uploading attachments in the online filing system has been expanded. The volume of online filings and attachment uploads has increased by 14.9% and 50.37%, respectively, compared to the previous year, significantly improving filing efficiency.

In terms of the Electronic Financial Inheritance Data Filing Service, a total of 499 financial institutions have completed online filings, achieving a 100% query rate for financial inheritance cases. Through the promotion of the "Single Window Financial Inheritance Data Response Service," we have effectively reduced the time spent by the public on multiple visits and enhanced service efficiency. To further integrate the local tax information system and optimize the overall structure, the new local tax platform, tax data transfer, and system went live in December 2024.

B. Promoting Cloud Invoices and Providing Intelligent, Diverse Customer Service Channels

In 2024, the use of cloud invoices continued to grow, with the number of invoices issued reaching 5.536 billion, an increase of 16.43% compared to 2023. The usage rate reached 59.65%. Over 8,143 electronic invoice digital service applications were processed online, and over 29.5 million proactive notifications were sent, significantly improving the convenience and efficiency of services.

To make it easier for the public to manage cloud invoices, the FIA continues to promote services such as unified carrier consolidation for business memberships, credit card integration, mobile payment, and cloud invoice linkage. To enhance the application of electronic invoices, the "Electronic Invoice Application Programming Interface (API) Usage

Regulations” were revised and issued in May 2024 to protect the rights of consumers and businesses, and to expand the use of electronic invoice APIs.

C. Strengthening Tax Data Analysis Technology to Optimize Policy Formulation and Support Functions

To enhance tax data analysis, the FIA successfully launched the integrated cross-tax intelligent tax application service in June 2024, strengthening decision-making and analytical capabilities while improving tax administration efficiency.

At the same time, the FIA continues to transfer electronic invoice data to a big data analysis platform, optimizing data governance mechanisms and analytical services. It also promotes cross-agency value-added applications, supporting multiple agencies and academic institutions to collaboratively create added value from financial data.

D. Extending Local Tax Online Services to Improve Tax Inquiry and Payment Convenience

To enhance the convenience of local tax inquiry and payment, the Local Tax Intelligent Customer Service (Tax Assistant) has added property tax consultation services and optimized the online filing interface. In 2024, over 3.42 million local tax filings were completed online, with a usage rate of 97.02% and an overall satisfaction rate of 96.73%.

Additionally, the Tax Helper Cloud Service has implemented functions for tax registration information inquiry, calculation, and printing of payment slips. In November, online payment services for additional taxes such as vehicle license tax, land value tax, and house tax were introduced, allowing users to pay taxes online or print payment slips at convenience store multimedia kiosks, making it easier for the public to pay their taxes.

E. Continuing to Expand Diverse Tax Payment Channels to Provide Convenient Tax Payment Services

To expand payment channels, Taiwan Bank and AllPay were added in 2024 to financial institutions participating in mobile/electronic payment tax services. Additionally, online payment is now available for corporate credit card payments, securities transaction tax, and futures transaction tax.

Furthermore, credit cards, checking (savings) accounts, and chip financial cards can also be used for paying stamp duty and entertainment tax for cases transferred for enforcement. Online tax payment services have also been provided for the Ministry of Justice’s Administrative Enforcement Agency and its branches, enhancing the convenience of tax payments.

F. Expanding Shared Data Center Resources to Complete the Foundation for Resource Sharing and Cybersecurity Protection

The FIA continues to strengthen network infrastructure and integrated services, establishing

a comprehensive data exchange mechanism and operational environment, and successfully completing the transfer of local tax data. In response to resource consolidation, the platform resources have been expanded to ensure that the cloud platform’s annual availability rate reaches 99.99%. High-performance server resources have been configured for the next-generation main local tax center and the electronic invoice platform’s offsite backup center.

The FIA has built a comprehensive information security protection network, continuously optimizing standard operating procedures, conducting platform security assessments, and completing cybersecurity monitoring for the expanded systems of stationed agencies, thereby implementing robust information security management.

G. Optimizing Cross-Agency Data Transmission Mechanisms to Ensure Data Transmission Security

To optimize cross-agency data transmission mechanisms, the FIA has completed the integration of the tax system with the cross-agency data transmission mechanism, T-Road. In accordance with the Open API Standard (OAS), the network connections have been modified to provide external agencies with API services for online inquiries, mobile barcode single invoice consumption details, and mobile barcode invoice list queries. This has significantly enhanced the security and resilience of data transmission.

H. Establishing Cloud Backup and Emergency Response Mechanisms for Core Functions to Enhance Operational Procedures and Digital Capabilities

To establish emergency response mechanisms for cloud backups and core functions, the FIA completed the “Ministry of Finance Critical Livelihood Systems Cloud Encrypted Segmented Backup and Recovery Drill Procedure” in October 2024. In November, the planning and design for a simplified cloud backup function were completed, streamlining the backup process. During the drill, the encrypted segmented cloud backup and recovery were successfully completed, and the data accuracy was verified, further enhancing the stability of operational procedures and digital capabilities.

The FIA will continue to introduce more emerging information and communication technologies to optimize the tax information system, strengthen the application of artificial intelligence in the tax field, and provide the public with more accurate and efficient public services. The goal is to achieve “stable core systems, dynamic support and allocation, intelligent services, and cross-domain resource utilization.”

Chang Wen-Hsi

Director-General
Fiscal Information Agency, Ministry
of Finance

Table of Contents

I 、 Organization and Functions

A. Organization of the MOF	7
B. Organization of the FIA.....	8

II 、 Information System Resources of the FIA

A. Human Resources	11
B. Expenditures.....	13

III 、 Financial Information Services

A. Management of Information Systems for the MOF.....	15
B. Information and Communication Security Management..	16
C. Comprehensive Planning	18

IV 、 Taxation Information Services

A. National Taxes	21
B. E-invoice Services	30
C. Local Taxes.....	31
D. Taxation and Collection	32
E. Financial Networking	34
F. System Design and Data Processing.....	35

V 、 This Year's Focus and the Future Direction of Development

A. This Year's Focus	41
B. Future Direction of Development.....	46

VI 、 Major Events in 2024



List of Tables

Table 2-1	Statistics of Staff, by Job Area.....	11
Table 2-2	Age Statistics.....	11
Table 2-3	Educational Statistics	12
Table 2-4	2018-2024 Workforce Profile.....	12
Table 2-5	The Annual Unit Budgets of FIA Executive Expenditure in 2024	13
Table 2-6	The Annual Special Budgets of FIA Executive Expenditure in 2024	13
Table 4-1	Statistics of Declared Individual Income Tax Data by Type of Filing Cases in the Last 5 Years.....	21
Table 4-2	Statistics of Individual Income Tax Returns Filed via e-Filing, Manually, and by 2D Barcode Returns by Type of Filing in the Last 5 Years.....	22
Table 4-3	Statistics of Declared Using the Pre-Calculation of Individual Income Tax by Type of Payment Cases in the Last 5 Years	22
Table 4-4	Statistics of Declared Individual Income Tax for Foreigners' Cases in the Last 5 Years	23
Table 4-5	Statistics of Declared Individual Income Tax Returns via e-Filing of Professional Practitioners Cases in the Last 5 Years.....	23
Table 4-6	Statistics of Profit-Seeking Enterprise Income Tax Returns in the Last 5 Years	24
Table 4-7	Statistics of Provisional Income Tax Returns in the Last 5 Years.....	24
Table 4-8	Statistics of Business Tax Declared Cases in the Last 5 Years.....	25
Table 4-9	Statistics of Securities Transactions Tax Data Declared Cases in the Last 5 Years	25
Table 4-10	Statistics of Futures Transactions Tax Data Declared Cases in the Last 5 Years	26
Table 4-11	Statistics of Commodity Tax Data Declared Cases in the Last 5 Years	26
Table 4-12	Statistics of Tobacco and Alcohol Tax Data Declared Cases in the Last 5 Years.....	27
Table 4-13	Statistics of Estate Tax Data Declared Cases in the Last 5 Years	27
Table 4-14	Statistics of Gift Tax Data Declared Cases in the Last 5 Years	28
Table 4-15	Statistics of VAT Refunds on Eligible Goods Purchased by Foreign Visitors in the Last 5 Years.....	29
Table 4-16	Statistics of B2C Invoice Pieces in the Last 5 Years	31
Table 4-17	Statistical Table of Local Tax Electronic Filing in the Last 5 Years	31
Table 4-18	Statistics of Received at Tax Payment Channels Cases in 2024	33

List of Figures

Figure 4-1	Statistic of Manually Declared Cases of Individual Income Tax Filing.....	37
Figure 4-2	Statistic of Manually Declared Cases of Withholding Individual Income Tax Filing...	37
Figure 4-3	Statistic of Scanned Cases of Rental Housing Approval Forms	37
Figure 4-4	Investigated Cases of Property Tax, Income Tax, and Tax Data of Individual Income Tax Registration from 2020 to 2024.....	38



Organization and Functions

- Organization of the MOF
- Organization of the FIA



Lee Su-Lan
Deputy Director

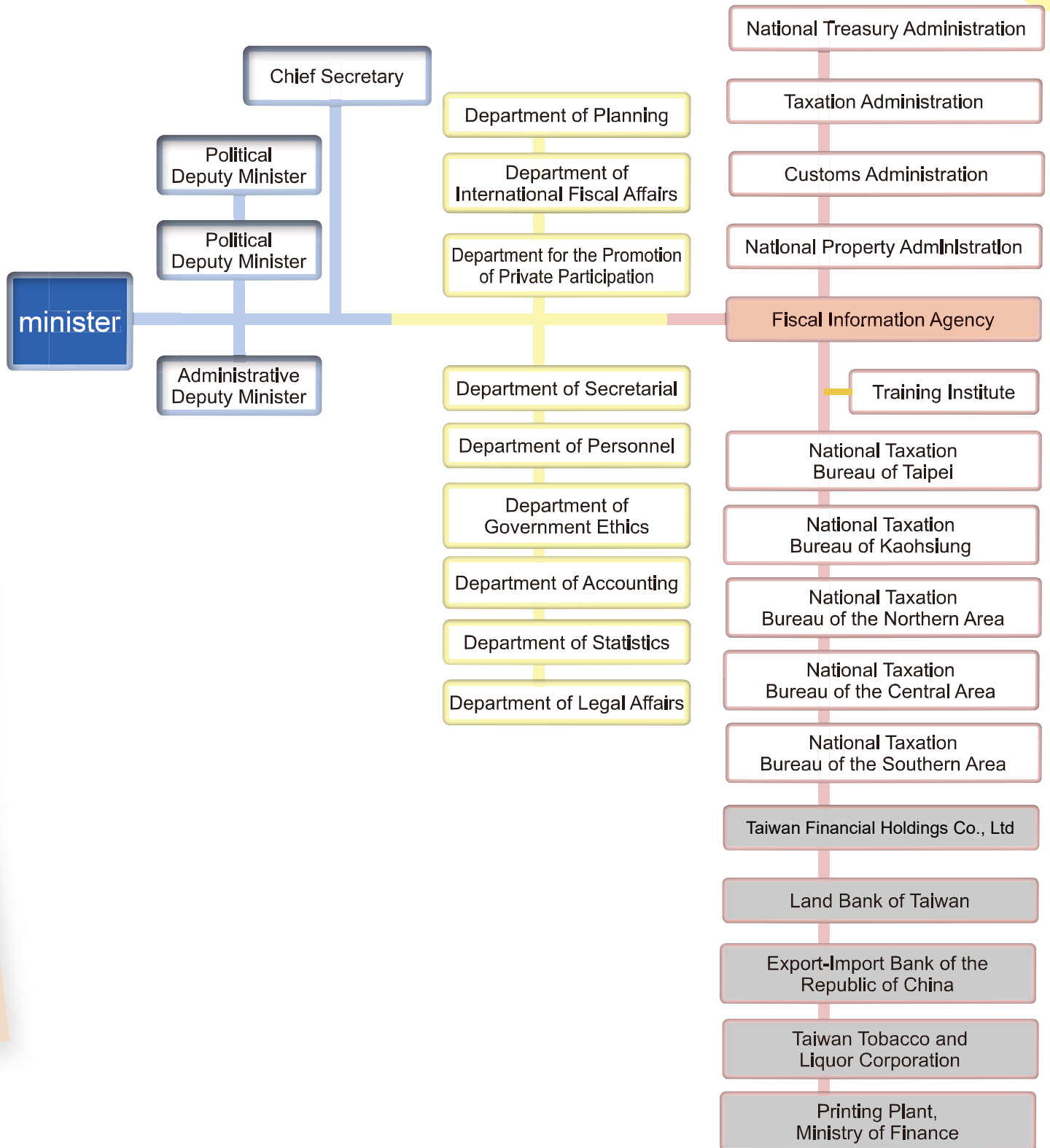


Hsieh Ming-Feng
Deputy Director



Luo Shih-Jiang
Chief Secretary

A. Organization of the MOF



B. Organization of the FIA

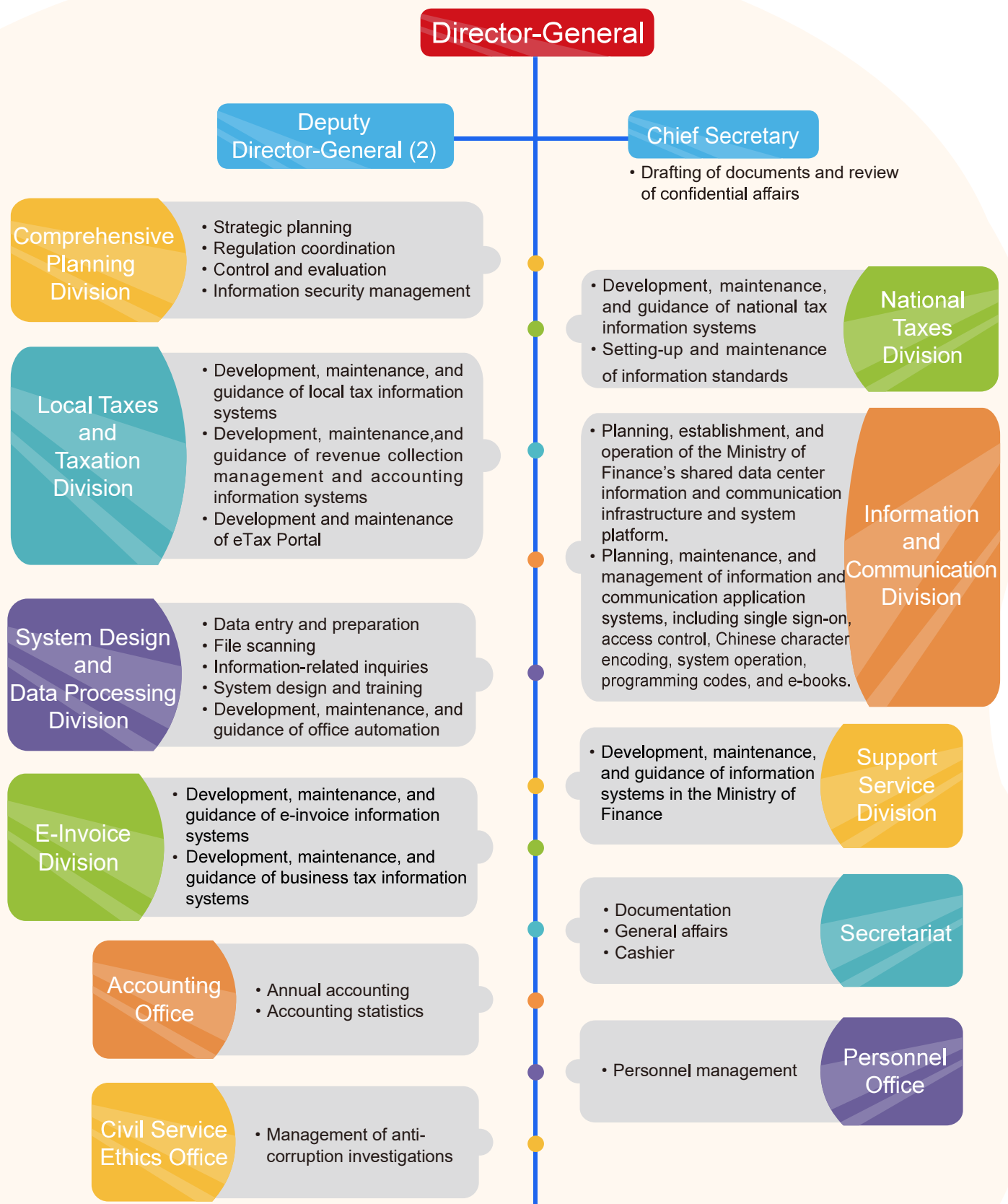
The FIA was established by the MOF for the purpose of overseeing the information operations of the MOF and subordinate agencies. The FIA is constituted according to The Act of Organization of the FIA, Ministry of Finance with a Director-General, two Deputy Director-Generals, and a Chief Secretary.

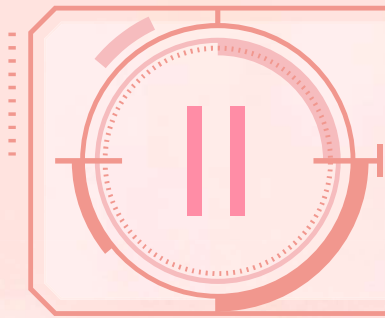
The Agency is responsible for the following affairs:

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 of information security of the MOF and its subordinate agencies.
4. The overall planning of fiscal information management, systems design, examination and review of procedural handbooks and regulations, operational training, guidance, supervision, and control.
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.

The Comprehensive Planning Division, National Taxes Division, Local Taxes and Taxation Division, Information and Communication Division, System Design and Data Processing Division, E-Invoice Division, Support Service Division, Secretariat, Personnel Office, Civil Service Ethics Office, and Accounting Office were established for the above affairs.

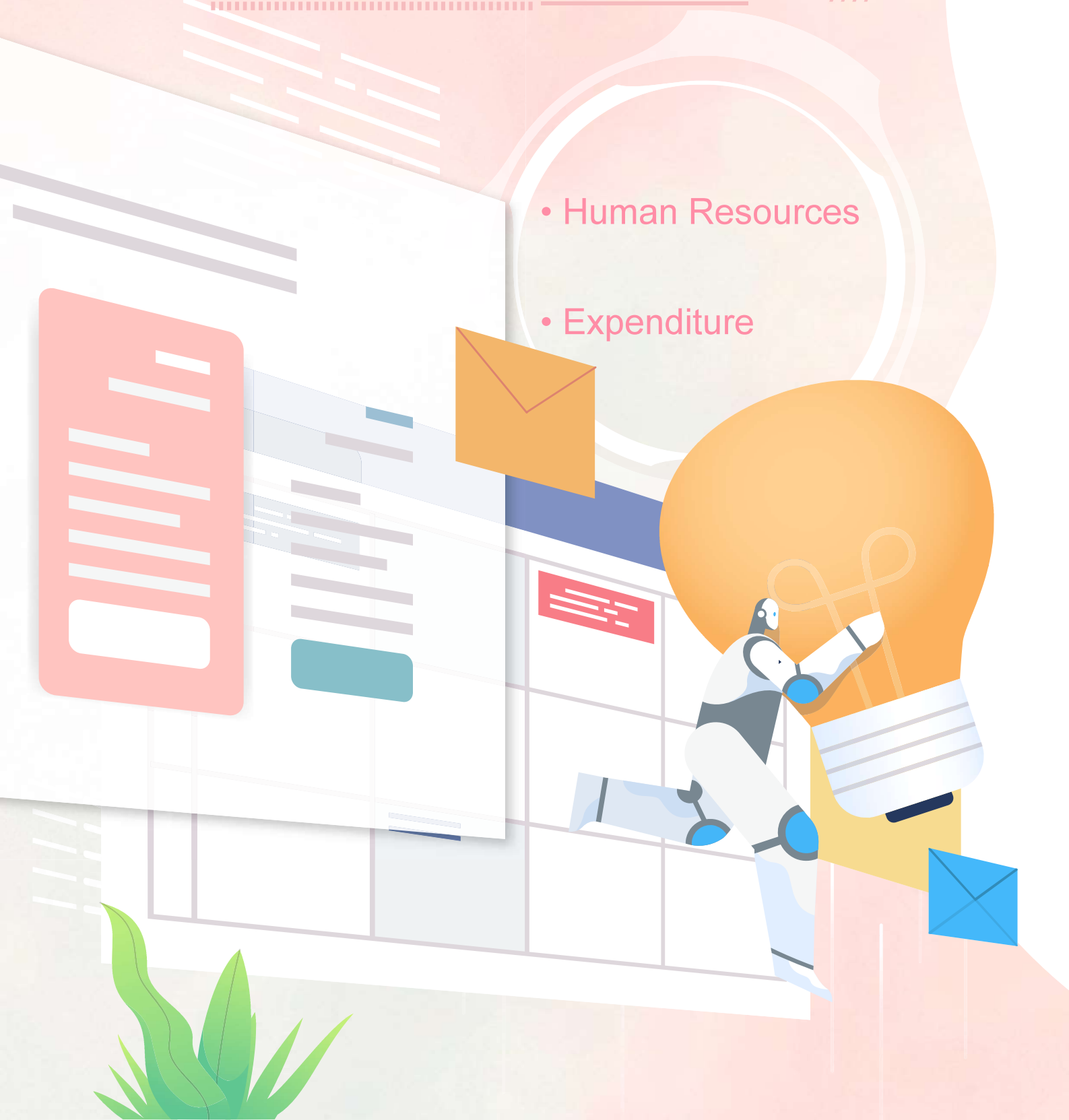






Information System Resources of the FIA

- Human Resources
- Expenditure



A. Human Resources

The workforce of the FIA totaled a staff of 355 members as of the end of 2024, wherein 266 (74.92%) were directly employed and 83 (26.19%) were employed on contract. By job, 218 (62.46%, the highest percentage) were assigned to system design and planning. By age, 138 members, the largest group (39.54%), was of those aged from 50 to 59. By educational attainment, those with a bachelor's degree were the largest group with 141 (40.40%).

Table 2-1 Statistics of Staff, by Job Area

Job Area No. of Staff Function		Design and Planning	System Operation and Management	Data Compilation and Entry	Adminis- tration	Total	%
Management		50	1	3	4	58	16.62
Field of Operation	By Appointment	155	16	8	29	208	59.60
	By Contract	13	15	28	27	83	23.78
Total		218	32	39	60	349	100.0
Rate %		62.46	9.17	11.18	17.19	100.0	

Table 2-2 Age Statistics

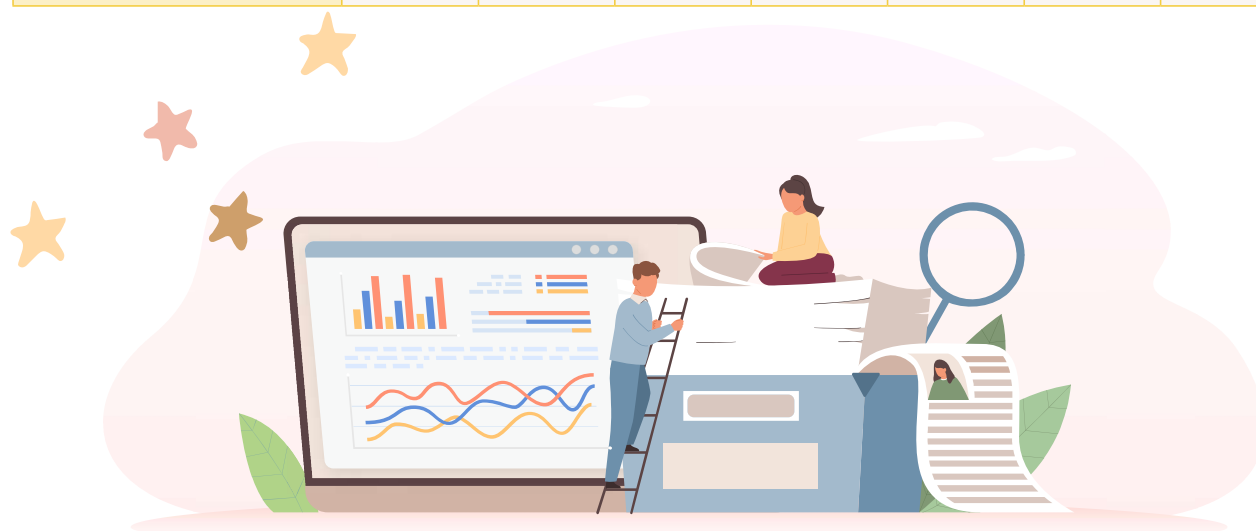
Age Group No. of Staff Operational Level		29 or under	30-39	40-49	50-59	60-65
Senior Grade		0	0	2	23	7
Assistant Grade		7	42	64	44	9
Junior Grade		11	17	13	17	10
Contract Employee		0	3	6	54	20
Total		18	62	85	138	46
Rate %		5.16	17.76	24.36	39.54	13.18

Table 2-3 Educational Statistics

Education Attainment No. of Staff	Doctorate	Graduate Institute	University	Junior College	Senior High School
Operational Level					
Senior Grade	2	22	6	2	0
Assistant Grade	1	91	70	4	0
Junior Grade	1	7	42	15	3
Contract Employee	0	7	23	30	23
Total	4	127	141	51	26
Rate %	1.15	36.39	40.40	14.61	7.45

Table 2-4 2018-2024 Workforce Profile

Year	2018	2019	2020	2021	2022	2023	2024
No. of Staff							
Job Area							
Design and Planning	204	212	216	214	218	217	218
System Operation and Management	34	37	31	33	31	32	32
Data Compilation and Entry	54	47	45	43	42	41	39
Administration	65	64	63	63	68	63	60
Total	357	360	355	353	359	353	349



B. Expenditure

1. Unit budget

The total amount of the budget in 2024 was NT\$2,600.764 million (including adjusted budget of NT\$2.647 million for disaster prevention and protection expenditures in accordance with the Disaster Prevention and Protection Act, and NT\$13.183 million prepared because of the adjusted salary level of military personnel, government employees, and teachers). The final accounts was NT\$2,599.456 million, including information service, hardware, software, data transmission, entry and processing, personnel costs, and other payments.

Table 2-5 The Annual Unit Budgets of FIA Executive Expenditure in 2024 Unit: NT\$M

Item	Budget Number	Final Accounts	
		Amount	Percentage (%)
Total	2,600.764	2,599.456	100.00
Information service	714.201	575.381	22.13
Hardware & software	1,365.168	1,433.491	55.15
Data transmission, entry, and processing	14.193	28.189	1.08
Personnel costs	431.126	431.121	16.59
Other payments	76.076	131.274	5.05

2. The special budget for the fourth phase of the central government's Forward-Looking Infrastructure plan (2023-2024)

The total amount of the budget was NT\$186.069 million. The total amount of the final accounts was NT\$186.069 million, including information service, hardware, software, data transmission, entry, and processing.

Table 2-6 The Annual Special Budgets of FIA Executive Expenditure in 2024

Unit: NT\$M

Item	Budget Number	Final Accounts			
		2023	2024	Amount	Percentage (%)
Total	186.069	98.729	87.340	186.069	100.00
Information service	172.955	78.474	82.433	160.907	86.48
Hardware & software	10.708	11.186	0	11.186	6.01
Data transmission, entry, and processing	2.406	9.069	4.907	13.976	7.51



Financial Information Services

- Management of Information Systems for the MOF
- Information and Communication Security Management
- Comprehensive Planning



A. Management of Information Systems for the MOF

1. MOF World Wide Web System

In March 2024, the English website of the MOF underwent a layout adjustment. The website content and structure were reviewed and reclassified, and the color scheme was adjusted to improve the user experience and provide a more user-friendly and intuitive interface.

2. MOF Documentation and Archive Management System

The MOF Documentation and Archive Management System is used by about 1,000 people from the MOF, including the National Treasury Administration, Taxation Administration, MOFTI, and Printing Press. The FIA regularly conducts server backup, disaster recovery drills, and vulnerability assessment to improve information security and strengthen the quality of the system.

3. MOF Electronic Document Exchange Center

Document exchange service is provided at 228 institutions of the MOF, its subordinate agencies, and local taxation units, with an average of 25,000 documents exchanged daily.

4. MOF Portal System

In order to maintain the steady and secure operation of the portal system and cooperate with the single sign-on system integration and testing, the account numbers and the authorization of access to the functions of the Inner Portal System of the MOF have been checked. Drills for system disaster recovery were conducted regularly to enhance the overall service quality of the system. In addition, the FIA cooperated with the Civil Service Ethics Department to examine property declarations.

5. MOF computer server management

The stable operation of application server host, database, storage, backup system, and other hardware and software devices is maintained. A highly accessible information operating environment is provided through planning, adjustments, updates, expansions, monitoring, and drills in accordance with application system requirements. The performance of hardware equipment was adjusted in conjunction with additions and revisions to the MOF Portal System.

6. Management of MOF external gateway

In order to ensure network security, the MOF modified its firewall policies, updated software systems, performed disaster recovery testing, and replaced old firewalls and anti-spam servers.

7. MOF network resource management

In order to ensure the stable operation of the internal and external network, bandwidth, and other equipment of the MOF, the FIA conducts overall planning, construction, procurement, maintenance, and management based on the lead plane and application systems, strengthens the availability of the optical fiber architecture of the network without interrupting internal and external network services, and monitors the security mechanisms and application system load balancing, etc.

8. Management of MOF personal computers

Computers, notebooks, and printers are replaced when necessary to strengthen the information security of the MOF's personal devices mechanism, providing a more efficient operating environment. According to the Vulnerability Analysis and Notice System, risky software will be updated or removed.

9. Promotion of MOF Private Participation System

To assist with the additional functions of the Department for the Promotion of Private Participation, the systems are continually modified to meet the actual needs.

B. Information and Communication Security Management

1. Based on the Cyber Security Management Act, the Information and Communication Security Maintenance and Audit Management Regulations for the MOF and Its Subordinate Agencies, the plan for the establishment of

national infrastructure for information and communication security, and related regulations, the FIA supervised the subordinate agencies of the MOF in the implementation of information and communication security measures.

2. The FIA engages in the formulation of the information security management mechanism of the MOF with requests to the subordinate agencies of the MOF and makes annual information security plans with evaluation reports after the execution of the plans.
3. The FIA supervised the MOF and its subordinate agencies to establish an information reporting mechanism for information security incidents, and actively processed reports of information security incidents, held drills on social engineering and information security attacks and defense, and continually enhanced the information security defense ability for the MOF and its subordinate agencies. The FIA carried out two social engineering drills for the MOF and its subordinate agencies in 2024. The MOF and its subordinate agencies completed the drill for the information security incidents reporting within the legal timeframe.
4. By enhancing the information security and personal data management strategies and operations, and following its “Planning, Execution, Inspection, and Action” model, the FIA has promoted business continuity management, continued to successfully fulfill the requirements of the ISO27001:2013, and kept the validity of ISO27001:2013 certification. In line with the revision of the ISO 27001 standard, the FIA and the five National Taxation Bureaus obtained the 2022 version certificate in September 2024.
5. In order to strengthen personal data security in the tax systems of the MOF, the FIA has passed the ISO 27701 audit in 2024, and its verification scope is the Individual Income Tax Electronic Filing System of the MOF.
6. External specific information and communication security audit

In order to implement the Cyber Security Management Act and its sub-laws, and check the procedures of the agencies affiliated to the MOF and the specific non-government agencies under its management, on-site audits were carried out at the Taiwan Tobacco & Liquor Corporation, the National Taxation Bureau of Taipei, the National Treasury Administration, the Printing Plant, the National Property Administration, and the National Taxation Bureau of Kaohsiung in November 2024. In addition, the report “Common findings and high-risk issues of the MOF’s information security audits in 2024” was compiled and sent to the subordinate agencies. All subordinate agencies have been requested to review them carefully.

7. In order to strengthen the information security management of outsourcing the information communication system of the FIA, the FIA requested that affiliated agencies must conduct an audit of outsourced manufacturers of core systems every year and an audit of outsourced manufacturers of non-core systems every three years. In April 2024, the subordinate agencies of the FIA undertook audits of outsourced manufacturers and completed them by October 2024.
8. On November 13 and 19, 2024, two information security events were held for the heads of local tax collection agencies of the MOF and its affiliates and counties and municipalities, information security chiefs, and a senior official of the FIA, using real-world cases to promote information security protection measures and controls, as well as share information on new trends in information security governance.
9. The Information Security Diagnostic Team was set up in September 2016. The team conducted vulnerability assessments, penetration tests, and information security diagnostics to strengthen system security. In 2024, the team completed penetration testing on 67 external websites of the MOF and its subordinate agencies, and information security diagnostics on 4 subordinate agencies of the MOF. Reports detailing the assessment results and improvement recommendations were provided to the aforementioned agencies for enhancement purposes.
10. In 2023, the FIA implemented red team assessment and planned to conduct it every two years thereafter. The results of the assessment will be used to identify potential hacker intrusion pathways and lateral attack methods. This comprehensive review aims to identify risks that may exist in the tax system of the MOF, preventing a single system from being compromised to launch attacks on other systems.

C. Comprehensive Planning

1. Promote smart government operations

In accordance with the NDC's Smart Nation Development Plan-Digital Governance Group, the FIA planned to use big data or artificial intelligence tools to improve the efficiency of government digital governance and the quality of services.

2. Promote government open data

- a. In line with the Open Data policy of the Ministry of Digital Affairs (MODA), the FIA set up a working group to handle related business operation and undertake the government open data of the MOF. The FIA established a three-tiered mechanism from top to bottom to promote open data of the MOF. The advisory

group and the promotion group hold meetings on a regular basis every year to open up financial information by grading, classification, and phased inventory, to develop and to revise the Open Data promotion projects of the MOF agencies (and institutions), in addition to check and review the processing situation of external Open Data requirement. As the end of 2024, the MOF opened 2,174 datasets on the Government Open Data Platform. As before, the MOF also participated in the “Open Data Award of 2024” held by the MODA this year.

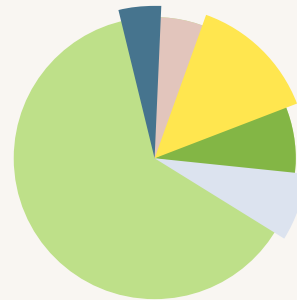
- b. To enhance the data quality, data integrity, and ease of use, the FIA followed the MODA’s data inventory and quality evaluation mechanism and requested the MOF and its subordinate agencies to aim to open datasets to comply with the gold label and platinum label certification, and promoted the latest topics of high value data.
3. In line with the NDC’s 2030 Bilingual National Policy Development Blueprint and the MOF’s Promotion of Bilingual National Plans, the FIA has enriched 2024 English information on the official website platforms and promoted the bilingualization of financial information.
4. Examination of the information projects of 2025 and the budget estimation of 2026 of all the departments and organizations under the MOF on the basis of “The Rule of the Information Projects and Budget Estimation of All Departments and Organizations under the MOF” with the principle of zero-bias budget and information-related-only requirements.
5. To fulfill MODA’s regulation of the mobile application services performance detection and information security detection, testing of mobile application service security is held regularly. Furthermore, information security of the MOF and its subordinate agencies is enhanced to protect citizens’ personal information and avoid breaches of personal data.
6. The FIA handles relevant legal planning and research, including assisting in the revision of laws, regulations, orders and administrative rules of various units, the compilation and notification of the competent regulations of the MOF, the publication of the Executive Yuan gazette and the promotion of various legal production industries, and providing legal professional opinions.
7. In conjunction with the MOF’s policy plan, the FIA handles year-end evaluation, controls progress of case plans and the implementation of national development plan indicators, and prepares annual performance reports.
8. In conjunction with the MODA MyData policy, the FIA lets citizens download personalized taxation data stored in government agencies, use digital files instead of paper certificate to apply for counter service, and obtain precise services through online real-time consent to the use of personal data.



Taxation Information Services

- National Taxes
- E-invoice Services
- Local Taxes
- Taxation and Collection
- Financial Networking
- System Design and Data Processing





A. National Taxes

1. e-Filing

a. Operation of the Electronic Declaration of Individual Income Tax Data

In 2024, 989,363 individual income tax cases were declared via e-Filing, representing 93.96% of the total.

Table 4-1 Statistics of Declared Individual Income Tax Data by Type of Filing Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Via Media		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2020	884,456	92.28	42,331	4.42	31,626	3.30	958,413
2021	909,238	93.19	36,493	3.74	29,969	3.07	975,700
2022	940,218	94.33	31,205	3.13	25,316	2.54	996,739
2023	963,828	93.80	36,545	2.65	27,181	3.56	1,027,554
2024	989,363	93.96	36,269	3.45	27,297	2.59	1,052,929

Source: Individual Income Tax Data Electronic Declaration Operations System.

b. Filing of Individual Income Tax Returns via e-Filing

In 2024, 5,770,419 cases of individual income tax returns were filed via e-Filing or electronic media, representing 98.90% of the total of 5,834,419 declarations of individual income tax for the year.

Table 4-2 Statistics of Individual Income Tax Returns Filed via e-Filing, Manually, and by 2D Barcode Returns by Type of Filing in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		2D Barcode Returns		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2020*	3,951,868	97.08	99,049	2.43	19,873	0.49	4,070,790
2021*	4,212,501	97.76	82,203	1.91	14,477	0.33	4,309,181
2022*	4,569,178	97.78	70,472	1.51	33,319	0.71	4,672,969
2023*	5,022,214	97.97	55,237	1.08	49,011	0.95	5,126,462
2024*	5,770,419	98.90	54,626	0.94	9,374	0.16	5,834,419

Source: 1. Outputs from the Individual Income Tax Declaration System.

2. National Taxation Bureaus

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

c. Service of the Pre-Calculation of Individual Income Tax

The service of the pre-calculation of individual income tax via e-Filing commenced in 2011. By mailing pre-calculation notices of individual income tax for simple cases, the FIA enables taxpayers to confirm the pre-calculation results and to complete their tax obligations via e-Filing and other diverse declaration approaches. In 2024, 317,466 cases were declared by this method, representing 31.22% of the total number of declarations of individual income tax for the year.

Table 4-3 Statistics of Cases Declared Using the Pre-Calculation of Individual Income Tax by Type of Payment Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Letter / Telephone		Straight Payment of Tax in Person		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2020	795,969	34.50	915,878	39.70	595,390	25.81	2,307,237
2021	761,815	35.58	756,774	35.34	622,615	29.08	2,141,204
2022	654,874	36.92	630,285	35.53	488,825	27.55	1,773,984
2023	493,483	32.76	584,831	38.82	428,240	28.42	1,506,554
2024	317,466	31.22	433,603	42.63	265,957	26.15	1,017,026

Source: Files provided by National Taxation Bureaus.

d. Individual Income Tax e-Filing for Foreigners

In 2024, 361,841 cases were filed via e-Filing or other electronic media, representing 85.56% of the total of 422,936 of such returns filed.

Table 4-4 Statistics of Declared Individual Income Tax by Foreigners' Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Via Media		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2020	293,812	79.21	48,108	12.97	28,995	7.81	370,915
2021	312,618	79.79	50,945	13.00	28,256	7.21	391,819
2022	313,773	81.53	40,189	10.44	30,886	8.03	384,848
2023	331,638	85.26	28,055	7.21	29,284	7.53	388,977
2024	361,841	85.56	28,261	6.68	32,834	7.76	422,936

Source: Files provided by the National Taxation Bureaus.

e. Individual Income Tax e-Filing for Professional Practitioners

In 2024, 39,521 cases were declared via e-Filing, representing 73.92% of the total number of cases of such returns filed.

Table 4-5 Statistics of Declared Individual Income Tax Returns via e-Filing of Professional Practitioners Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Total
	Cases	Rate %	Cases
2020	33,556	69.05	48,594
2021	35,314	70.38	50,170*
2022	37,006	71.46	51,784*
2023	37,323	72.18	51,704*
2024	39,521	73.92	53,462*

Source: Files provided by the National Taxation Bureaus.

*Estimated cases

f. Filing of Profit-seeking Enterprise Income Tax Return

In 2024, 1,092,253 cases were filed via e-Filing or other electronic media, representing 99.96% of the total of 1,092,714 cases filed.

Table 4-6 Statistics of Profit-Seeking Enterprise Income Tax Returns in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate %	Cases	Rate %	Cases
2020	960,741	99.95	500	0.05	961,241
2021	989,871	99.95	532	0.05	990,403
2022	1,025,990	99.96	444	0.04	1,026,434
2023	1,058,160	99.93	701	0.07	1,058,861
2024	1,092,253	99.96	461	0.04	1,092,714

Source: Files provided by the National Taxation Bureaus.

g. Filing of Provisional Income Tax Return

The percentage of provisional income tax returns declared via e-Filing has been close to 100% every year since 2008. In 2024, more than 19,000 cases were declared via e-Filing, accounting for 100% of the total number of declarations.

Table 4-7 Statistics of Provisional Income Tax Returns in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate %	Cases	Rate %	Cases
2020	15,132	100.00	0	0	15,132
2021	13,726	100.00	0	0	13,726
2022	14,841	100.00	0	0	14,841
2023	15,690	100.00	0	0	15,690
2024	19,545	100.00	0	0	19,545

Source: Files provided by the National Taxation Bureaus.

h. Business Tax via e-Filing

Provision of the service of business tax declaration via e-Filing saves business entities the time required to declare business tax, while also saving the National Taxation Bureaus the labor costs of case handling, filing, and data sorting. In 2024, 1,088,260 cases declared via e-Filing, representing 97.77% of a total of 1,113,108 cases declared.

Table 4-8 Statistics of Business Tax Declared Cases in the Last 5 Year

Type Taxation Year	Via e-Filing		Manually		Via Media		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2020	948,866	97.38	25,387	2.61	169	0.02	974,422
2021	987,574	97.50	25,152	2.48	126	0.01	1,012,852
2022	1,024,287	97.68	24,204	2.31	138	0.01	1,048,629
2023	1,057,567	97.84	23,251	2.15	135	0.01	1,080,953
2024	1,088,260	97.77	24,689	2.22	159	0.01	1,113,108

Source: Outputs from the Business Returns File system, September-October each year.

i. Securities Transactions Tax and Futures Transactions Tax via e-Filing

The number of cases of securities transactions tax filed via e-Filing in 2024 was 863, representing 99.65% of a total of 866 filed. The number of futures transaction tax returns filed via e-Filing in 2024 was 144, representing 99.31% of a total of 145.

Table 4-9 Statistics of Securities Transactions Tax Data Declared Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate %	Cases	Rate %	Cases
2020	904	99.56	4	0.44	908
2021	934	99.68	3	0.32	937
2022	892	99.78	2	0.22	894
2023	932	99.47	5	0.53	937
2024	863	99.65	3	0.35	866

Source: Outputs from the Securities Transactions Tax Declaration System.

Table 4-10 Statistics of Futures Transactions Tax Data Declared Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate %	Cases	Rate %	Cases
2020	161	98.77	2	1.23	163
2021	159	98.76	2	1.24	161
2022	157	98.13	3	1.88	160
2023	151	98.69	2	1.31	153
2024	144	99.31	1	0.69	145

Source: Outputs from the Futures Transactions Tax Declaration System.

j. Commodity Tax and Tobacco and Alcohol Tax via e-Filing

The number of cases of commodity tax declared via e-Filing in 2024 was 1,103, representing 99.10% of the total cases; the number of cases of tobacco and alcohol tax declared via e-Filing in 2024 was 353, representing 99.43% of the total.

Table 4-11 Statistics of Commodity Tax Data Declared Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate %	Cases	Rate %	Cases
2020	1,089	99.18	9	0.82	1,098
2021	1,103	99.10	10	0.90	1,113
2022	1,110	99.46	6	0.54	1,116
2023	1,109	99.19	9	0.81	1,118
2024	1,103	99.10	10	0.90	1,103

Source: Files provided by the National Taxation Bureaus.

Table 4-12 Statistics of Tobacco and Alcohol Tax Data Declared Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate %	Cases	Rate %	Cases
2020	373	99.20	3	0.80	376
2021	363	99.72	1	0.28	364
2022	367	99.45	2	0.55	369
2023	360	97.83	8	2.17	368
2024	353	99.43	2	0.57	355

Source: Files provided by the National Taxation Bureaus.

k. Estate Tax and Gift Tax via e-Filing

The number of estate tax cases declared via e-Filing was 12,541 and the number of gift tax cases declared via e-Filing was 24,878 in 2024.

Table 4-13 Statistics of Cases Estate Tax Data Declared Cases in the Last 5 Years

Type Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate %	Cases	Rate %	Cases
2020	19,313	67.96	9,104	32.04	28,417
2021	16,831	62.44	10,123	37.56	26,954
2022	15,643	58.61	11,049	41.39	26,692
2023	14,085	55.79	11,161	44.21	25,246
2024	12,541	52.67	11,269	47.33	23,810

Source: Files provided by the National Taxation Bureaus.



Table 4-14 Statistics of Gift Tax Data Declared Cases in the Last 5 Years

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2020		30,114	69.70	13,089	30.30	43,203
2021		25,750	63.44	14,839	36.56	40,589
2022		24,360	61.43	15,296	38.57	39,656
2023		24,744	57.43	18,339	42.57	43,083
2024		24,878	53.03	22,035	46.97	46,913

Source: Files provided by the National Taxation Bureaus.

2. Pre-calculation service for individual income tax returns

Individual taxpayers who meet certain requirements can receive pre-calculated income tax notices and tax bills. If the taxpayers confirm the calculation or pay the tax as stated on their tax bills, they are deemed to have completed the filing of their income tax return. The number of taxpayers utilizing this service was 1.02 million in 2024, 14.89% of the total number of taxpayers.

3. VAT refund on purchases by foreign visitors

The Foreign Tourists VAT Refund was implemented in October 2003. To enhance the efficiency of VAT refunding procedures and provide varied and convenient VAT refund methods, the MOF established the Foreign Tourists VAT Refund Project Team in September 2014. In line with the international practice of outsourcing VAT with reference to the worldwide tax refund services to private business entities, Chunghwa Telecom Co., Ltd. was commissioned to handle this tax refund service starting on May 1, 2016. The total number of VAT refund cases decreased to 3,832 cases in 2021. Compared to 2020, the total VAT refund cases decreased by 97.44% due to global travel ban under COVID-19 pandemic. When the COVID-19 pandemic began to ease, the total number of VAT refund cases increased to 61,788 cases in 2022, an increase of 16 times compared to 2021. The total number of VAT refund cases increased to 1,020,010 cases in 2024. Compared with the previous three years, the numbers have increased significantly.

Table 4-15 Statistics of VAT Refunds on Eligible Goods Purchased by Foreign Visitors in the Recent 5 Years

Type Taxation Year	VAT Refund at Customs	In-Store Small- Amount VAT Refund	Authorized Downtown VAT Refund	Total
2020	40,992	108,507	119	149,618
2021	887	2,943	2	3,832
2022	13,180	48,591	17	61,788
2023	223,651	543,672	82	767,405
2024	324,779	695,160	71	1,020,010

Source: VAT Refund Website.

4. Service of the financial estate data investigation and pre-calculation of estate tax returns

In order to simplify the process for declaration, taxpayers can apply for the financial estate data investigation and the pre-calculation of estate tax returns at the same time. After that, taxpayers will receive the pre-calculation notices within 30 days. Taxpayers only need to confirm the pre-calculation results and to complete their tax obligations via e-Filing or manually. A total of 499 financial institutions have declared financial estate data, and the ratio of the total number of institutions providing financial estate inquiries reached 100%. The number of pre-calculation of estate tax returns was 120,821 in 2024.



B. E-invoice Services

1. Increasing the adoption rate of e-invoice carrier

a. Promotion of credit card carriers

To increase the adoption rate of e-invoice carriers, the FIA actively promoted credit cards e-invoice carriers. As of the end of 2024, there are 26 credit card issuing banks engaged in the program, and 29,217 branches in Taiwan that accept credit cards as e-invoice carriers.

b. Related tasks for promoting e-invoice carriers

(1) Hold the competition of cloud invoices for domestic business entities, encourage more business entities to proactively issue cloud invoices, and further motivate the public to develop the habit of storing cloud invoices using digital carriers.

(2) Simplify the processes of E-invoice Platform for mobile phone barcode application, carrier consolidation, and the setup for designating an account for the automatic transfer of award money, provide one-stop service, encourage the download of the “Uniform Invoice Redemption APP” to facilitate storage, management, donation, and redemption of cloud invoices.

c. Increasing usage rate of cloud invoice

To achieve the goals of invoice digitization and energy saving and carbon reduction, cloud invoices have been actively promoted in recent years and have gradually gained public acceptance, leading to an increase of the number of cloud invoices issued year by year. A total of 5.53 billion cloud invoice pieces were issued in 2024, an increase of 16.43% compared to 2023. The usage rate of cloud invoice in 2024 was 59.65%, increasing 5.62% over 2023.

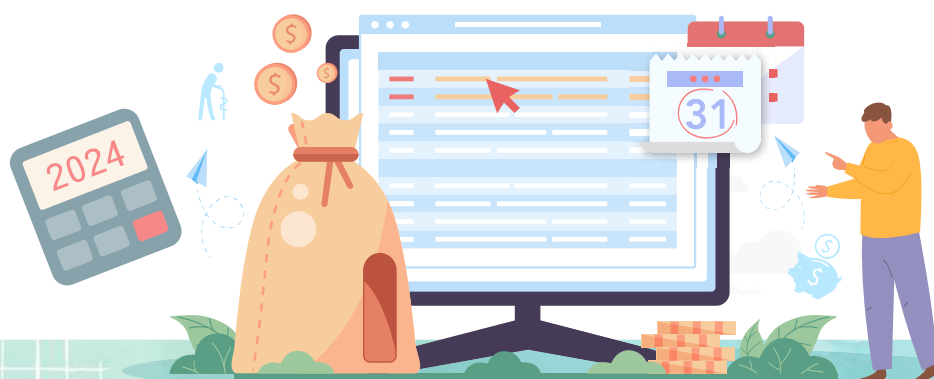


Table 4-16 Statistics of B2C Invoice Pieces in the Recent 5 Years

Year \ Pieces (10,000 pieces)	B2C Cloud Invoice	B2C E-Invoice	Usage rate of B2C cloud invoice (%)
2020	247,843	784,970	31.57%
2021	317,148	753,057	42.11%
2022	387,155	805,843	48.04%
2023	475,537	880,125	54.03%
2024	553,660	928,160	59.65%

Sources: The E-Invoice Platform of the MOF

2. Enhancing traceability of product supply chain and cross-agency inspection

- To assist in the tracking and auditing of food, the FIA promoted cross-agency system integration functions, and strengthened the protection of data exchange.
- The FIA cooperated with the Act Governing Food Safety and Sanitation to promote the upstream and downstream operators of the food industry to introduce electronic invoices.

C. Local Taxes

1. Local tax e-filing tasks

Over 3.42 million cases were handled via the new network system as of 2024 thus saving time needed for related work.

Table 4-17 Statistical Table of Local Tax Electronic Filing in Last 5 Years

Type \ Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate%	Cases	Rate%	Cases
2020	3,088,720	97.41	81,972	2.59	3,170,692
2021	2,967,169	98.14	56,329	1.86	3,023,498
2022	3,116,659	97.50	80,050	2.50	3,916,709
2023	3,143,461	97.07	94,911	2.93	3,238,372
2024	3,422,968	97.02	105,297	2.98	3,528,265

Resources: Local tax bureaus

2. Vehicle license tax exemption for the disabled officially launched

Vehicle license tax exemption for the disabled has officially been launched to make the most use of government information and provide better services. Since August 2019, the FIA has used the “National Disability Data” from the Ministry of Health and Welfare to examine the “National Vehicle Registration Address Data” for review and identification of cars whose disabled owners are eligible for vehicle license tax exemption. Moreover, the local taxation agency will notify the car owner, saving the disabled from going through the process of applying for tax exemption. Even if the vehicle registration address is changed in the future, the exemption will still be effective by which the government can fulfill the goal of providing more convenient public services. From August 2019 to the end of 2024, 104,747 cases were processed, totaling NT\$405,418,000 in tax exemptions.

D. Taxation and Collection

1. The e-Tax Portal of the MOF

- a. On the e-Tax Portal, a new “Query Category” option has been added to the query function for the announcement of cases related to profit-seeking enterprise income tax (including institutions and organizations) filings and approvals. This feature dynamically displays the applicable tax years based on the selected query category, reducing the frequency of taxpayer inquiries to the National Taxation Bureau.
- b. On the e-Tax Portal, a new checkbox option, “Print by Income Recipient,” has been added under the query scope section for non-resident income data inquiries. This feature allows tax agents or custodian banks to print query results by individual income recipient, facilitating subsequent usage.



2. Integration of tax payment information system

- a. The FIA continuously promotes the mobile/electronic payment of tax payment services. There are 28 APPs, which include 19 financial institutions and 6 electronic payment companies, supporting payment and filing of individual income tax, assessed individual income tax, house tax, vehicle license tax, land value tax, business tax, estate tax, gift tax, land value increment tax, deed tax, and violation fines.
- b. Taxpayers can pay stamp tax (19L, 19N) and amusement tax (561) of administrative execution cases by credit card, current savings accounts, and financial chip card via internet.
- c. Convenience stores received a total of 16,048,166 cases of tax payment to the amount of NT\$71.1billion, and financial institutions received a total number of 18,177,858 cases to the amount of NT\$2,990 billion and electronic payment channels received a total of 10,655,324 cases to the amount of NT\$467.4 billion in 2024.

Table 4-18 Statistics of Received by Tax Payment Channels Cases in 2024

Taxation Year \ Type	Cases	Case Percentage (%)	Amount (NT\$ million)	Amount Percentage (%)
Automatic Teller Machine	377,080	0.84	6,793	0.19
Credit Card via the Internet	5,293,518	11.79	272,954	7.74
Convenience Stores	16,048,166	35.76	71,061	2.01
Designated Accounts Transfer	2,662,255	5.93	108,985	3.09
Current Savings Accounts via Interactive Voice Response System	4,622	0.01	120	0.01
Current Savings Accounts via the Internet	752,287	1.68	35,108	1.00
Financial Chip Card via the Internet	1,430,448	3.19	42,065	1.19
Electronic Payment Service	135,114	0.30	1,330	0.04
Financial Institutions	18,177,858	40.50	2,989,617	84.73
Total	44,881,348	100.00	3,528,032	100.00

E. Financial Networking

1. Financial intranet network integration

The FIA built the backbone network of the financial intranet to connect the intranets of the agencies under the MOF, the national tax platform network, the local tax platform network, and the cloud sharing center platform intranet network, providing high security, high availability, and high efficiency network infrastructure construction services so as to achieve financial network resource sharing and network security.

2. Centralized network of the MOF and its affiliated agencies

By connecting the internet network of the MOF and affiliated agencies (except Customs Administration), the FIA improves security, enhances resource sharing, improves in-depth protection, and achieves the goals of information security protection and regional joint defense.

3. Build a new tax refund system for foreign tourists

The FIA has improved the tax refund service system for foreign tourists in the country, replaced the old network equipment and servers, and provides a new and friendly tax refund service system for foreigners to use.

4. Tax declaration network connection

The various tax records were transmitted via the Tax Declaration Network to the operations center of the FIA for processing, and transferred to the relevant taxation bureaus for payment operations.

5. Other network online operations

To improve the integrity of the tax information system, the FIA established online network operations between the tax authorities and other sections of the government, such as the Ministry of Labor and the National Immigration Agency, transferring up-to-date status of foreigners and foreign laborers to the tax offices via the FIA. Links have also been established with the Ministry of Health and Welfare, the Taiwan Depository & Clearing Corporation, the Construction and Planning Agency of the Ministry of the Interior, and Customs Administration of the Ministry of Finance. In addition, the FIA provided channels to maintain the registration information of taxpayers and businesses.

6. Network infrastructure optimization

The FIA built the backbone of the financial network to integrate and optimize network infrastructure through resource centralization, providing the MOF's subordinate agencies with a centralized network infrastructure source with strengthened cyber security protection.

7. Continued promotion of Open Document Format (ODF)

In accordance with the “Government Document Standard Format (ODF-CNS 15251) Implementation Plan” issued by the Executive Yuan and the “Government Document Standard Format (ODF-CNS 15251) Execution Plan” formulated by the MOF, the FIA continuously promotes the operations related to the Government Document Standard Format (ODF-CNS-15251). The FIA has promoted the use of ODF format for organizational tender documents and educated employees using ODF to promote the use of ODF format in daily work. The FIA also promoted the ODF to other agencies in order to popularize the application of the ODF format.

F. System Design and Data Processing

1. Continued training for system developers

To equip staff members with information security protection capabilities, artificial intelligence expertise, and self-sufficient technical skills, the FIA will continue holding system developer training courses.



2. Continue optimizing the integration of the global information network of the MOF and its subordinate institutions

The FIA had launched the integration of the global information network of the MOF and its subordinate agencies on December 31, 2020. In order to cope with the advancement of information technology and enhance the security of the website, the FIA will continue to optimize system functions to fulfill the requirements of agencies.

3. Review of websites of the MOF and its subordinate agencies

In order to maintain the consistency, accuracy, immediacy, and quality of the websites belonging to the MOF and its subordinate agencies, the FIA will continue reviewing said websites and following up to make improvements.

4. Revision and review of the Template of Request for Proposal (RFP)

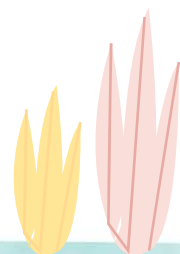
- a. The FIA writes and maintains the RFP template, which refer to the information security guidelines of Ministry of Digital Affairs to strengthen information security-related regulations, for reference by the FIA employees.
- b. The FIA revises the content of RFP template quarterly on a rolling basis by reviewing the content of procurement RFPs written by units in the FIA.

5. Office automation

To maintain the tax-assisted administrative system, the FIA provides five NTBs and twenty-two local taxation authorities with automatic services, online document approval and electronic documents exchanging services that reduce their paper consumption and steps up their processing efficiency in daily administrative work.

6. Individual income tax data filing

In 2024, a total of 57,431 manually declared cases of Individual Income Tax and 435,395 of Withholding Individual Income Tax were filed in time for cross-checking and tax assessment by computer.



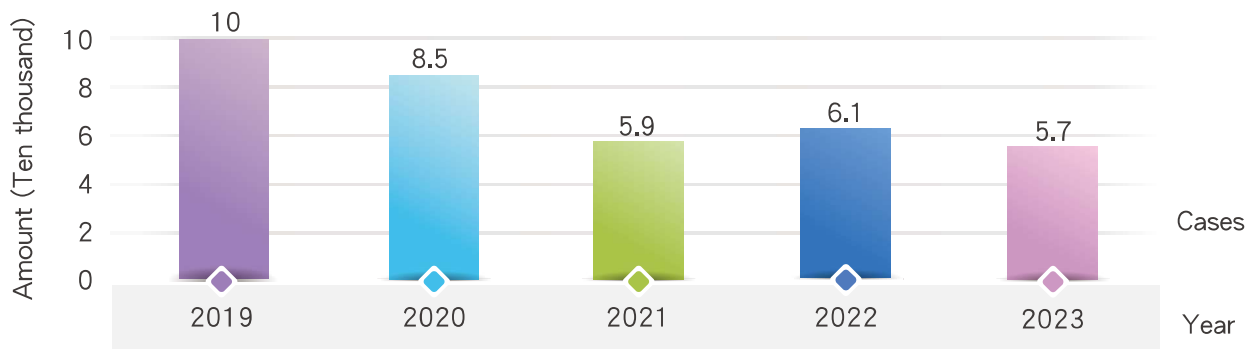


Figure 4-1 Statistic of Manually Declared Cases of Individual Income Tax Filing

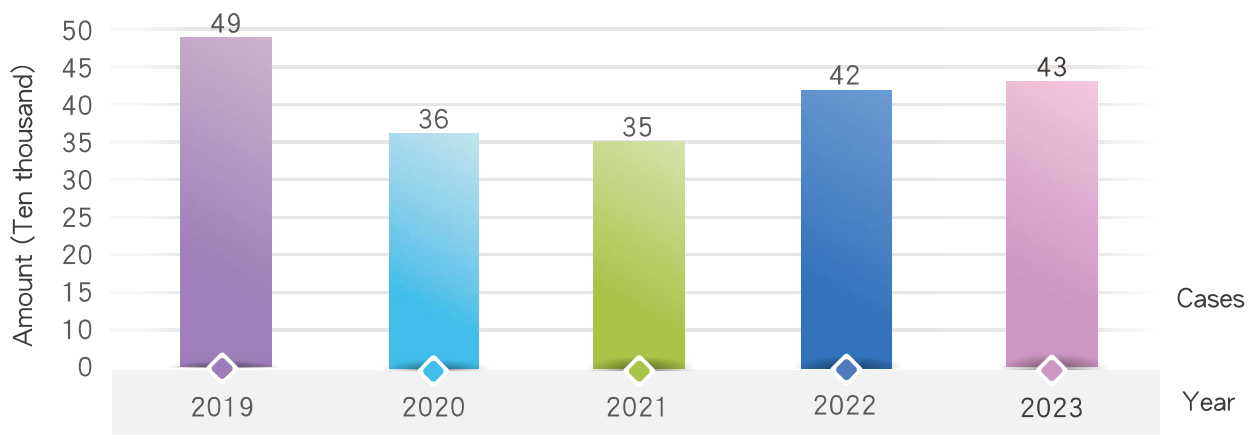


Figure 4-2 Statistic of Manually Declared Cases of Withholding Individual Income Tax Filing

7. Scanning Process of Rental Housing Approval Forms

Since 2020, the amount of forms that need to be sent to the FIA for scanning has been leveling off year by year. To reduce the number of scans, efforts will continue to promote the exemption of simple cases from being sent to the FIA. The number of scans in 2024 decreased by about 1,000 cases compared with 2023, greatly reducing the manpower costs of the FIA and taxation bureaus on book binding, packing, shipping, data compilation, and scanning.

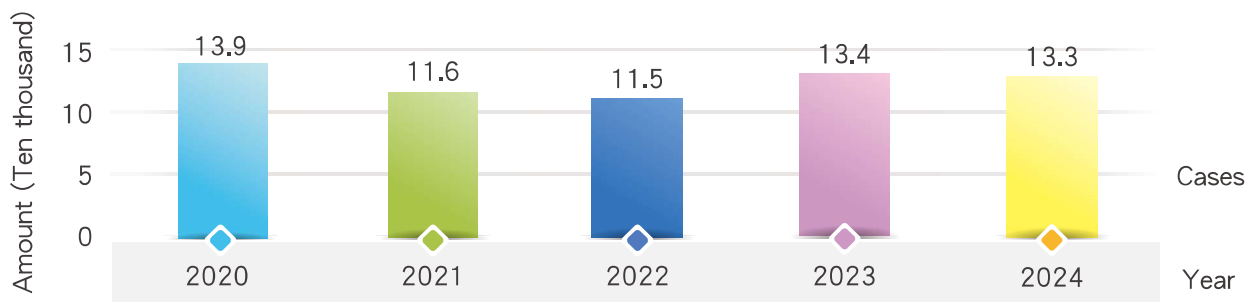


Figure 4-3. Statistics of Scanned Cases of Rental Housing Approval Forms

8. Inquiry and investigation of property tax, income tax, and tax data of individual income tax registration

In accordance with Article 33 of the Tax Collection Act, the number of cases providing property tax data, income data, and individual income tax registration data from 2020 to 2024 are as follows:

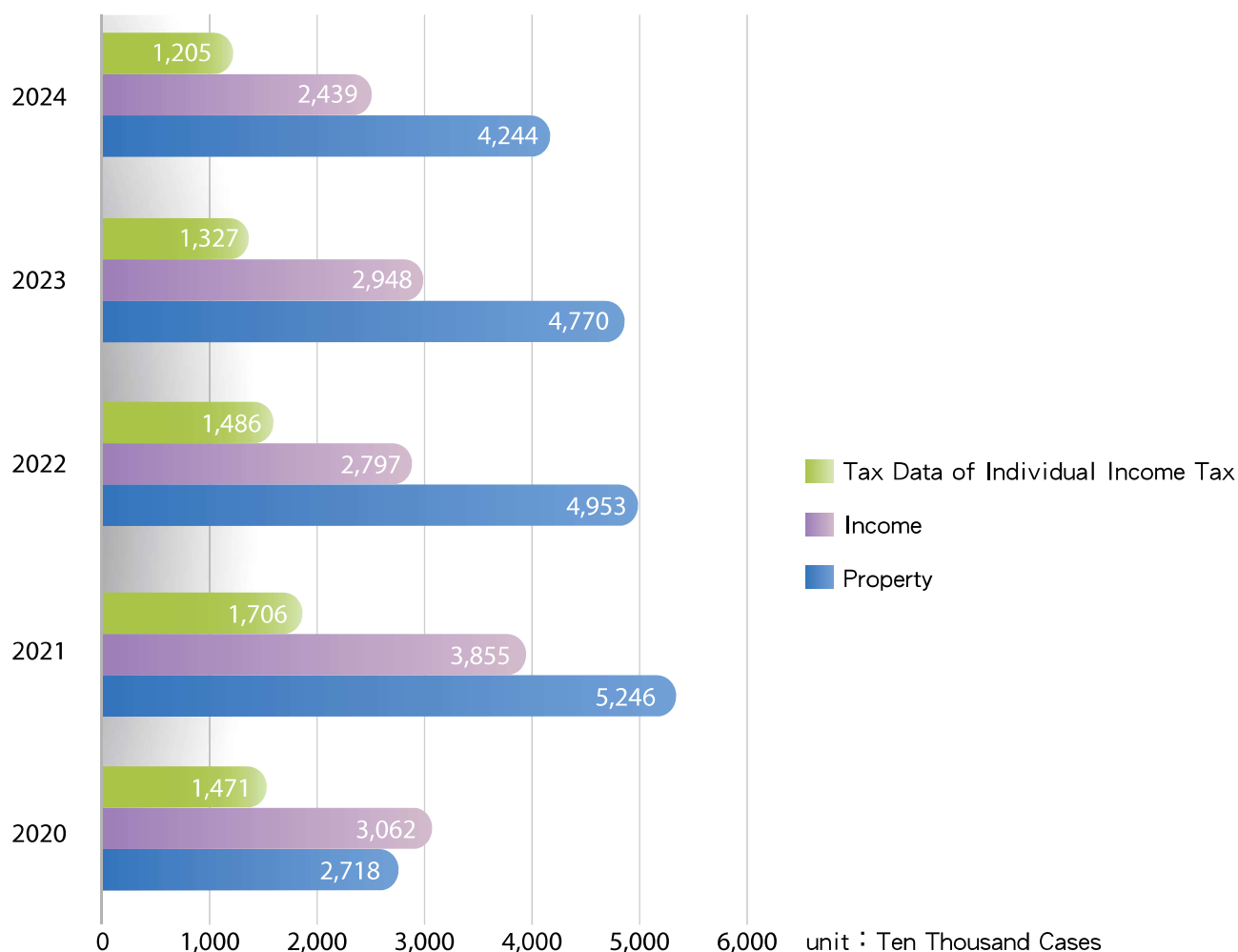


Figure 4-4. Investigated Cases of Property Tax, Income Tax, and Tax Data of Individual Income Tax Registration from 2020-2024

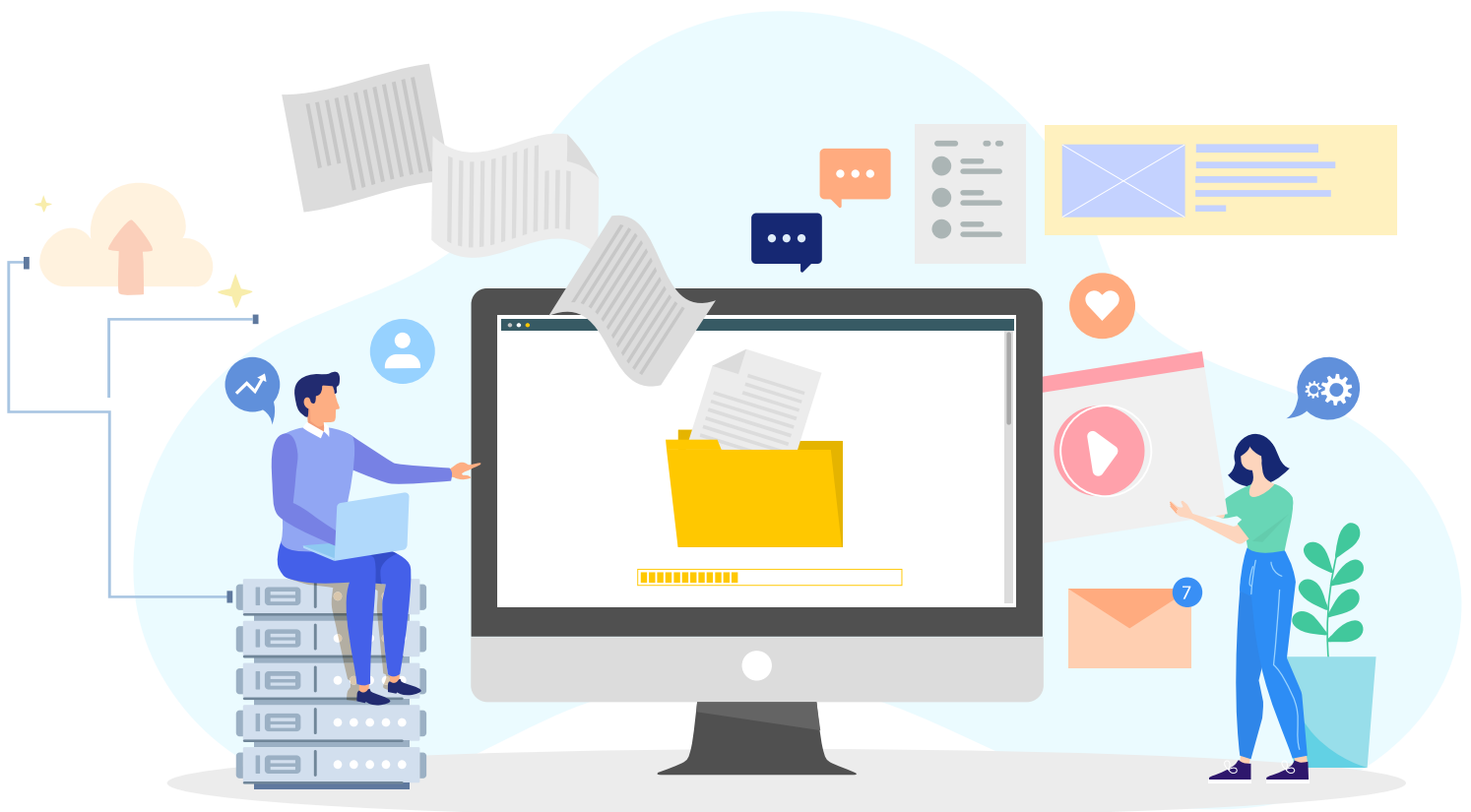
9. Selection and auditing of individual income tax cases

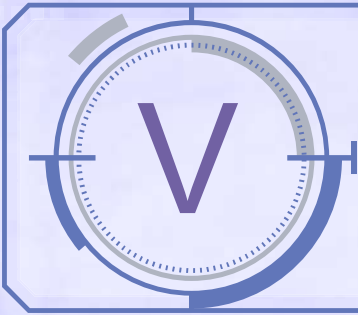
The annual selection and auditing operations of the five National Taxation Bureaus in 2024 is as follows:

- a. In 2022, 450 cases of performance statistics reports were printed, reviewed, and mailed to the Taxation Administration, Ministry of Finance.
- b. In 2023, 450 cases of monthly reports were compiled and archived.
- c. In 2024, 450 optional cases, cases with a huge number of assets, or selected cases of wealth, were archived.

10. Providing CD files to other agencies and file transfer

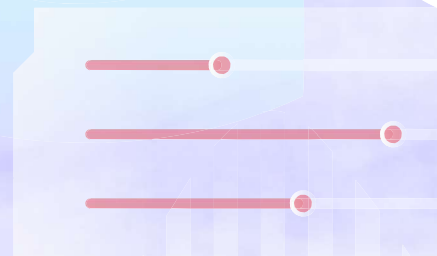
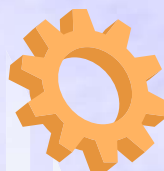
Other agencies were provided with a total of 2,739 tax data files. The FIA completed 1,988 file transfers with other agencies.





This Year's Focus and the Future Direction of Development

- This Year's Focus
- Future Direction of Development



A. This Year's Focus

1. Next-generation tax reconstruction plan

In accordance with the follow-up development strategy of tax re-engineering, the “Construction of Next-Generation Tax Platform Project” was submitted and approved by the Executive Yuan on January 10, 2023. In 2024, the local tax information system was successfully completed and put online. The FIA promoted another “National Taxation Information System Sustainable Development Project,” and the project approved by the Executive Yuan on April 28, 2023. The bidding process and signing contract matters were completed on August 2, 2024. According to the project schedule, the FIA actively carried out software and hardware equipment construction, tax system analysis, demand interviews, and function confirmation, to construct a new generation national taxation information platform and create people-centered tax services.

2. Expand the attachment upload service for individual income tax

In order to expand the scope of uploading attachment by Internet service, the FIA has increased the total upload capacity per household and added new access point to the MOF website. The system service has been extended service period as the same as the paper attachment submission period.

3. Plan for Enhancing Tax Administration Efficiency through the Application of AI Technology

The plan was approved by the MOF on December 9, 2024, to promote and introduce the GEN-AI technology and Large Language Model (LLM) into the financial information systems and applications. The FIA also established a tax administration system with PoC (Proof of Concept) mode to create a GEN-AI application assistance tool for tax use, such as “Business Tax AI Assistant,” to enhance the tax administration efficiency. Furthermore, the FIA continues to collaborate with National Taxation Bureaus to implement data science workshops by using data analysis and machine learning technologies to develop AI Model for detecting tax evasion to enhance the fairness of tax environment.

4. Local Tax Smart Online Service

- a. The FIA continues to collect user feedback to optimize the service quality of the system. The overall satisfaction of the system reached 96.73% in 2024.
- b. The 24-hour intelligent customer service for land tax was launched, covering inquiries related to land value increment tax, deed tax, house tax, and electronic filling operations. There are 14,019 people using this service.
- c. The local tax LINE official account offered personalized subscription service and provided customized tax information through sending messages, and a multi-grid functional interface was used to provide taxpayers and agents keeping abreast of the progress of the declaration process.
- d. On November 1, 2024, the FIA launched online payment services for the additional tax levied on land tax, house tax and vehicle license tax, allowing taxpayers to pay their taxes online or at convenience stores.

5. Tax service efficiency optimization on the e-Tax Portal

The e-Tax Portal utilized emerging information and communication technologies to reduce operating costs, improve tax service effectiveness, and improve the public satisfaction. In 2024, the satisfaction rate of e-Tax portal reached 95.4%, and the satisfaction rate of browsing using mobile devices reached 94%.

6. Promoting the combination of mobile payment tools and e-invoicing

The electronic invoice platform provides “electronic invoice mobile payment API” services to facilitate mobile payment operators to develop applications and improve user experience. More than 25 membership apps and mobile payment tools have incorporated cloud invoice mobile barcode functionality. The FIA will continue to promote the integration of Taiwan Pay and private mobile payment tools with cloud invoices to enhance the utilization rate of cloud invoices.

7. Digital service plan to promote E-invoice

- a. E-invoice platform is designed with a microservice architecture and hybrid cloud framework. The execution performance is improved by more than 10 times compared with the older architecture. If there are a large number of queries and downloads, information service resources can be expanded flexibly in a timely manner to ensure service availability.
- b. The plan has strengthened the sustainable development of E-invoice open data and complied with government policy of open data, garnering official certification and the participation of the public, while raising the quality of government data and providing added value. Open data of E-invoice has offered multiple Open APIs for use, enhanced government transparency, and achieved the platinum medal verification and Open API usage rate of 75%.
- c. The plan has strengthened the protection system of data exchange, integrated the route for cross-agency data exchange by MODA government data transport platform (T-Road). Six services have completed cross-agency T-Road interfaces.
- d. The plan promoted the single window access of member carriers and simplified carrier consolidation operations, allowing users to manage their cloud invoices through a single mobile barcode carrier. As of 2024, 394 types of member carriers and 14,045 business entities have participated in this service.
- e. Modern technologies such as AI, robotics, and new tools and applications are utilized to provide smart customer service to raise the effects and satisfaction of services.
- f. The FIA offers online applications of E-invoice service to reduce paper consumption. In 2024, the number of applications was 11,120 (including paper and online), and the number of online applications was 8,143, accounting for 73.22% of a total of all applications.

8. Forward-Looking Infrastructure Development Plan-Tax Cloud Infrastructure Development Plan

a. Cloud invoice microservice

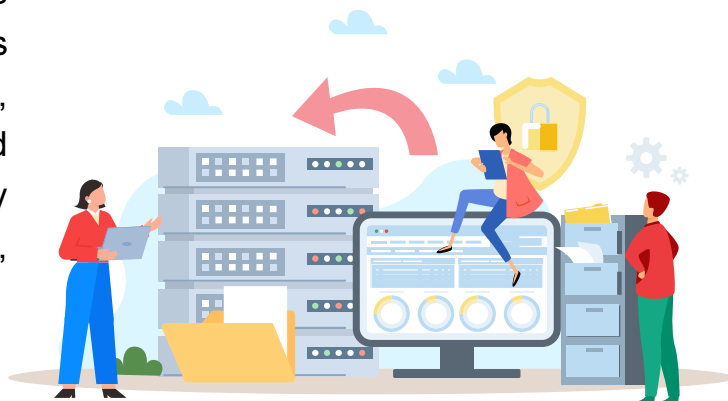
Utilizing public cloud infrastructure and a flexible and horizontally scalable application system mechanism, the FIA has improved the performance of electronic invoice services to cope with the massive growth in cloud invoice usage and service demand. Services such as the e-invoice platform portal, invoice query application programming interface (API), and open data value-added application themes have been moved to the public cloud to improve service availability and expansion capabilities. As of the end of 2024, a total of twenty e-invoice cloud services had been launched for the public.

b. Tax helper service

The FIA selected from among the current online tax services, those that are key services for the public and have the features relating to cloud services, and established them in the public cloud environment. The services included tax registration inquiry, tax calculation, online tax bills, and winning invoice inquiry. By using microservice architectures, the above-mentioned services could be deployed automatically, and resources could be more scalable. In 2024, a total of thirty-eight services were launched and cloud service maturity were completed.

9. Provide data exchange and transmission services

The FIA established the internal and external network data exchange and file transmission services for the physical isolation of the agency, and to provide taxation systems, state-owned property systems, and other systems stationed by the MOF and its affiliated agencies for use, so as to improve resource utilization, improve system efficiency, and achieve service confidentiality goals of consistency, integrity, and usability.



10.Ministry of Finance Fiscal Information Center computer facilities replacement infrastructure procurement case

To accommodate the growing demands of computer facilities and adhere to the energy efficiency requirements of green energy data centers, the replacement of the Uninterruptible Power Supply (UPS) systems at the Fiscal Information Center and its backup center was successfully completed in September 2024. Additionally, the outdoor platform generator located on the first floor of the Fiscal Information Center was also replaced as part of this initiative.

11. Optimize the network centralized export to increase the connection service quality

The FIA optimized the centralized Internet access lines of the MOF and its affiliated agencies, built centralized Internet access outlet load balancing equipment to improve connection stability, and installed dynamically detect and switch high-quality lines to ensure service quality.

12. Establish an integrated information service management and monitoring mechanism for the agency

The FIA established an integrated information service management and monitoring mechanism for the local tax platform, implemented AI technology and applied it to daily smart operations and monitoring.

13. The original tax electronic gate transmission mechanism was replaced by a cross-agency data transmission mechanism (T-Road)

The removal of old equipment from the original tax electronic gate was completed and replaced with the cross-agency data transmission mechanism T-Road. At the same time, the security and resilience of the overall tax data transmission was strengthened to achieve improved data security protection, providing upgraded and shared benefits across agencies.

14. System developers training

In 2024, a total of three training courses, which were system development, penetration testing of information security, and artificial intelligence, have been completed, with 13, 14, and 12 trainees certified respectively.

15. Review of websites of the MOF and its subordinate agencies

In 2024, in order to maintain the quality of the websites of the MOF and its subordinate agencies, the official websites were reviewed in February and August, and the service websites were reviewed in April and October. A total of 172 suggestions were proposed and have been improved upon.

16. The maintenance project of the tax-assisted administrative systems in 2025

Due to warranty expiration of the tax-assisted administrative systems, the FIA has completed the contract signing for 2025 annual maintenance project procurement on December 10, 2024.

17. Importing Robotic Process Automation (RPA)

In order to achieve goals of business automation, intelligence and mobility, the FIA and five NTBs have completed sixty-seven processes of RPA and evaluated combining with data analysis, speech recognition, and AI in 2024. The FIA held the result meeting to review the effectiveness of RPA implementation and continued to use RPA to improve administrative efficiency.

B. Future Direction of Development

1. Improve staff's system development skills and strengthen their forward-looking computing techniques

To strengthen employees' research and technique ability of computer science, the FIA has trained new employees to build self-technical skills, like information security protection capabilities and artificial intelligence expertise, and held forward-looking computer science training courses periodically.

2. Improve Individual Income Tax Mobile Tax Filing Service

Based on the tax estimate form, the FIA has continued to provide a faster and more convenient e-filing process to taxpayers and guide the taxpayers who are accustomed to using tax calculation notifications to enter the fast e-filing process and easily complete the e-filing.

3. Advanced smart tax service

The FIA has continued to cultivate data analysis talents, strengthen the tax analysis capacity of the MOF, expand the use of cross-field data and tax data, improve the efficiency of cross-tax analysis services, and use integrated artificial intelligence review services to improve tax administration and service efficiency.

4. Experimental application to introduce and continue promotion of GEN-AI technology into tax administration tasks

In alignment with the Executive Yuan's initiative to promote the application of GEN-AI technology, the FIA designed the working environment and organized related training courses. In collaboration with the National Taxation Bureaus, the FIA will keep promoting the GEN-AI applications in tax administration environment to simplify related tasks.

5. Local Tax Smart Online Service

To build the Internet Declaration of Local Tax into a one-stop service, resources from public and private sectors continue to be integrated. The FIA has continued to optimize local tax online declaration services based on users' feedback. The FIA will continue to improve various functions for 24-hour consultation service on common tax issues, gradually increasing the number of tax items that can be consulted. Tax items have been added to payment options on the local tax LINE official account message send function, online tax payment, and convenience store KIOSK supplementary tax payment services.

6. Optimization of e-invoice platform to upgrade service and add value

The FIA has optimized e-invoice service and raised the quality of e-invoices open data, integrated the rule of cross-agency data exchange with e-invoices, offered smart customer services to enhance the satisfaction of services, improved the function of member carrier consolidation, expanded the online application of e-invoice services, and combined mobile payment and carriers to improve government service efficiency.

7. Establish an integrated information service management and monitoring mechanism for the Agency

The FIA will continue to build the system platforms of the main center of the FIA and the backup center, information service management and monitoring mechanisms for the internal and external backbone networks and the networks, servers, databases, shared system software, and application programs of the National Taxation Bureaus of the five regions.

8. Ministry of Finance Fiscal Information Center computer facilities replacement infrastructure procurement case

To implement the “Ministry of Finance Shared Data Center Resource Expansion Plan” and continue the project titled “Ministry of Finance Shared Data Center Cloud Platform Maintenance and Expansion Construction Project,” data center optimization efforts have been undertaken. These aim to address the insufficiency of existing resources and improve the energy efficiency of the current data center, advancing toward the goal of establishing a green energy data center.

9. Import encrypted transmission channel T-Road between ministries

In line with the inter-ministerial data exchange policy of the Ministry of Digital Development, the FIA will continue to introduce the government data transmission platform (T-Road) to improve the inter-agency data security transmission service mechanism to ensure information security and privacy protection.

10. Continue to promote the improvement of the service capacity of the cloud platform of the MOF's shared data center

In order to achieve the goal of centralizing the data center structure with ministries and committees, the FIA has continued to promote the improvement of the service capacity of the cloud platform of the MOF's shared data center, and provide it to the system of the MOF and its subordinate agencies.

11. Robotic Process Automation (RPA) continues to move towards the goal of intelligent solutions

The FIA will continue integrating technologies such as data analytics, speech recognition, data governance, and AI with RPA processes, while offering RPA workshop training to expand the adoption of intelligent solutions or optimize existing processes. Additionally, the FIA will reallocate RPA resources across the internet and intranet to enhance collaboration of unattended robots and improve backup mechanisms, thereby increasing the efficiency of resource utilization.

12. Optimizing the integration of global information network of the MOF and its subordinate agencies

In order to enhance data security and operating experience, the FIA will keep collecting users' feedback for system security mechanism and optimizing the user interface of websites.





Major Events in 2024

Major Events in 2024

MOF successfully completes the enrollment announcement for the 2024 semester

April 11



The E-Invoice Innovative Service is honored with the ESG Award under the ASOCIO 2024 DX Award.



November 7

Director Chang Wen-His of The FIA is awarded "The 2024 Civil Servant Outstanding Contribution Award."



December 9



2024

January 2024

January 16 Mr. HSIEH, MING-FENG, the new Deputy Director-General of the FIA, assumes his post.

April 2024

April 11 Cooperative Educare Service Center in Fiscal Information Agency, MOF successfully completes the enrollment announcement for the 2024 semester, with a total of 40 students enrolled.

May 2024

May 1 E-filing service of individual income tax (including web and mobile) provides tax estimate form.

June 2024

June 20 The first meeting of “The 2024 Government Open Data Promotion Group of the MOF” is held.

July 2024

July 3 The first meeting for the MOF’s Information Decision and Security is held.

July 16 Ms. LEE, SU-LAN, the new Deputy Director-General of the FIA, assumes her post.
Ms. HSU, TUAN-YING, the new Director of the Secretariat of the FIA, assumes her post.

July 16 The first meeting of “The 2024 Government Open Data Advisory Group of the MOF” is held.

August 2024

- August 2** The National Tax Administration's new generation platform bidding process is completed.
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- August 26** With the National Taxation Bureau of Kaohsiung, jointly develop the GEN-AI tax assistance tool, also known as "Business Tax AI Assistant," and organize the launch meeting for the series of experience camp activities.
-

September 2024

- September 13** The FIA and the five National Taxation Bureaus obtain the ISO 27001:2022 certificate.
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- September 25** The replacement of the Uninterruptible Power Supply (UPS) systems at the Fiscal Information Center and its backup center, and the outdoor platform generator located on the first floor of the Fiscal Information Center are completed.
-

October 2024

- October 9** The system of e-Filing and Payment of Individual Income acquires the ISO 27701:2019 certification in privacy information management system.
-
- October 9** With the National Taxation Bureau of Kaohsiung, jointly host the 1st workshop of the "Business Tax AI Assistant" in the experience camp.
-

November 2024

- November 1** The additional tax levied on land tax, house tax, and vehicle license tax online payment is launched.
-
- November 7** The E-Invoice Innovative Service is honored with the ESG Award under the ASOCIO 2024 DX Award.
-
- November 18** With the National Taxation Bureau of Kaohsiung, jointly host the 2nd workshop of the "Business Tax AI Assistant" in the experience camp.
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November 29 The E-Invoice Platform is honored with the 2024 Cloud IoT Innovation Award for Outstanding Application.

December 2024

December 2 Amendments to the Regulations Governing the Administrative Affairs of the Fiscal Information Agency, Ministry of Finance: The Comprehensive Planning Division has been restructured into four sections, and the Information and Communication Division has been restructured into five sections.

December 2 The second meeting of “The 2024 Government Open Data Promotion Group of the MOF” is held.

December 5-6 The conference on “The Chief Information Officers of the MOF and Its Subordinate Agencies of 2024” is held.

December 9 Director Chang Wen-His of The FIA is awarded “The 2024 Civil Servant Outstanding Contribution Award.”

December 16 The local tax information system was successfully completed and put online.

December 16 Organizes the 3rd workshop and experience-sharing session of the “Business Tax AI Assistant” experience camp, with the Taxation Administration, the Department for the Promotion of Private Participation, Department of Statistics, Department of Legal Affairs, National Treasury Administration, and Five NTBs participating.

December 20 “2024 Result Meeting of Robotic Process Automation” is held.

December 24 The second meeting of “The 2024 Government Open Data Advisory Group of the MOF” is held.

December 30 The second meeting for the MOF’s Information Decision and Security is held.
