



# 2023 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.

In line with the Executive Yuan Smart Government's vision of "convenience, efficiency, and uninterrupted service", and to promote the innovative service strategy of "full-time mobile online application", the FIA has planned to improve the service of the eTax Portal to achieve full-time mobile online service. The goal is to meet the needs of the mobile era and browsing convenience of mobile devices, strengthen network and mobile services, and greatly improve the service quality of the portal website. In recent years, the FIA has also continuously promoted multi-certified tax declaration services. From the promotion of the physical certification of health insurance cards to the non-physical certification of TW-FidO, all rely on the continuous transformation of the tax information system platform. In addition, the FIA is also actively cultivating innovative technology and cross-disciplinary talents, strengthening the AI analysis capabilities of personnel, and using intelligent services to improve service experience and decision-making efficiency by introducing new technologies, such as introducing big data analysis

and AI technology to build massive analytics, create value-added benefits of financial data and strengthen decision-making efficiency, so that policy formulation can more accurately grasp the benefits and improve service quality. Through the introduction of a shared administrative information system, the development of national tax and local tax documents and office automation systems reduces the maintenance and operation costs of the overall tax information system and improves administrative efficiency.

The FIA will continue to introduce more new information and communication technologies, optimize the taxation information system, and develop intelligent services, hoping to achieve a stable core system, support dynamic allocation, create smart services, and use cross-domain resources. We would like to list the key issues that we need to push forward in the coming years:

### A. Tax Public Convenience Service and Resource Integration Project

In order to promote the online application service of the smart government of the Executive Yuan, and to solve the problems of the current tax information system structure being overwhelmed and insufficient use of resources, the FIA has planned the "Tax Public Convenience Service and Resource Integration Project (2020-2023)". By the end of 2023, the smart service tax portal has been launched, the public satisfaction reached 94.5% and the registered members has reached 16,000. The FIA, National Taxation Bureaus, and local taxation authorities have implemented WEBITR system, and tax auxiliary administrative systems for tax authorities providing online services.

### B. Tax Digital Transformation Services Project

The project introduces new information

technologies to enhance the quality of information services and builds an intelligent tax information data governance environment; makes good use of R&D professionals for cross-field cooperation and plan medium and long-term tax digital transformation with innovative and forward-looking thinking; and constructs high-quality services for smart taxation to enhance the efficiency and quality of tax administration, and to nurture analytics talents. As of the end of 2023, the Intelligence Tax Application System and Data Governance System was successfully launched.

### C. Tax and Household Registration Big Data Value-Added Application Plan

The FIA continues to cooperate with relevant ministries to implement policies, such as the Executive Yuan's food safety and smart government policies, and handles issues of major concern to people's livelihood, in order to optimize the taxation environment and make taxation more fair, efficient, streamlined, and suitable. As of the end of 2023, the cross-domain value-added operation environment planning for e-invoice data and the establishment of a business tax sampling database have been completed, and a tax database compiling taxpayers' familial relationships was used to establish the "Filing Financial Estate Electronic Information Service". A total of 490 financial institutions have declared financial estate data, and the ratio of the total number of institutions providing financial estate inquiries reached 100%.

### D. Local Tax Smart Online Service Project

The functions of the project are continually improved, one of which is the 24-hour smart customer service for house tax. The online payment services for land value increment tax, deed tax, and stamp tax were launched so that taxpayers can pay tax by internet or at convenience stores. Furthermore, tax bill payment consolidation of vehicle license tax allows taxpayers to pay multiple tax bills at one time. User interfaces are constantly optimized through user feedback to enhance user satisfaction, which reached 96.83% in 2023.

### E. MOF Unified Data Center Platform Resource Expand Project

In accordance with the Executive Yuan's promotion of the centralization and consolidation of information resources of the shared data center, and in order to enhance the overall information value and ensure the efficiency and safety of the data center and comply with the green energy development trend, the FIA has continued to build and maintain the MOF Unified Data Center

to provide resources for the transfer of the core information system, provide information security, and meet the accelerating needs of public services. Implementation projects in 2023 include the construction project to improve the energy efficiency value (Power Usage Effectiveness) of computer facilities; maintaining and operating the fiscal backbone network service and the data exchange mechanism between the fiscal intranet backbone network; the expansion of the resources of the cloud shared resource area; the maintenance of the cloud platform; establishing the high performance shared resource area and the big data analysis cluster shared resource area; building and maintaining tax convenience services and tax auxiliary administrative service system software; integrating, establishing, and maintaining an expandable Security Operation Center; and implementing platform security inspection and monitoring.

### F. Promotion of E-invoice Digital Service Project

In accordance with the future development trend of digital services, the FIA will improve our services with the four strategies of "maximizing the government's open data", "releasing people's personal data", "promoting accurate decision-making with big data", and "constructing friendly digital services". Furthermore, innovative smart services will be promoted to transform people-oriented digital services, create a new experience of simple and convenient public services, improve overall service satisfaction, and achieve the vision of "digital government with digital DNA".

### G. Construction of Next-Generation Tax Platform Project

The decade-old tax information system grapples with challenges from evolving tax policies, resource constraints, and cyber security threats due to the end of hardware and software support. Plans for the "Next-Generation Tax Platform Project" aim to optimize local taxation, introduce new technologies, and enhance system capabilities for a stable core and innovative services. The local tax platform's planning and bidding concluded by the end of 2023, with scheduled migration and online launch.

**Chang Wen-Hsi**

Director-General  
Fiscal Information Agency, Ministry  
of Finance

# Table of Contents



## I、Organization and Functions

- 1. Organization of the MOF ..... 7
- 2. Organization of the FIA..... 8



## II、Information System Resources of the FIA

- 1. Human Resources ..... 11
- 2. Expenditures..... 13



## III、Financial Information Services

- 1. Management of Information Systems for the MOF ..... 15
- 2. Information Security Management and Inspection ..... 17
- 3. Comprehensive Planning..... 18



## IV、Taxation Information Services

- 1. National Taxes ..... 21
- 2. E-invoice Services ..... 30
- 3. Local Taxes..... 32
- 4. Taxation and Collection..... 33
- 5. Financial Networking ..... 34
- 6. System Design and Data Processing ..... 36



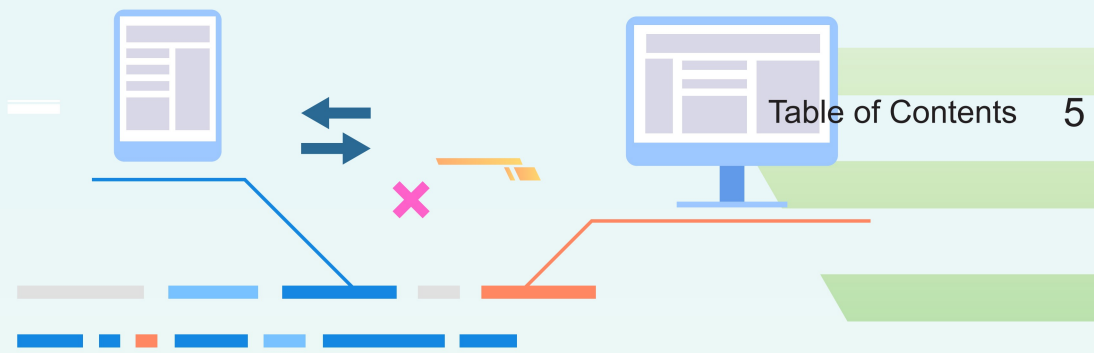
## V、This Year's Focus and the Future Direction of Development

- 1. This Year's Focus ..... 41
- 2. Future Direction of Development..... 46



## VI、Major Events in 2023





## 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	2017-2023 Workforce Profile.....	12
Table 2-5	The Annual Unit Budgets of FIA Executive Expenditure in 2023 .....	13
Table 2-6	The Annual Special Budgets of FIA Executive Expenditure in 2023 .....	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 .....	32
Table 4-18	Statistics of Received at Tax Payment Channels Cases in 2023 .....	34

## 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 .....	38
Figure 4-3	Statistic of Scanned Cases of Rental Housing Approval Forms .....	38
Figure 4-4	Investigated Cases of Property Tax, Income Tax, and Tax Data of Individual Income Tax Registration from 2019 to 2023.....	39



# Organization and Functions



- Organization of the MOF
- Organization of the FIA



*Lei Li-Wei*  
Deputy Director

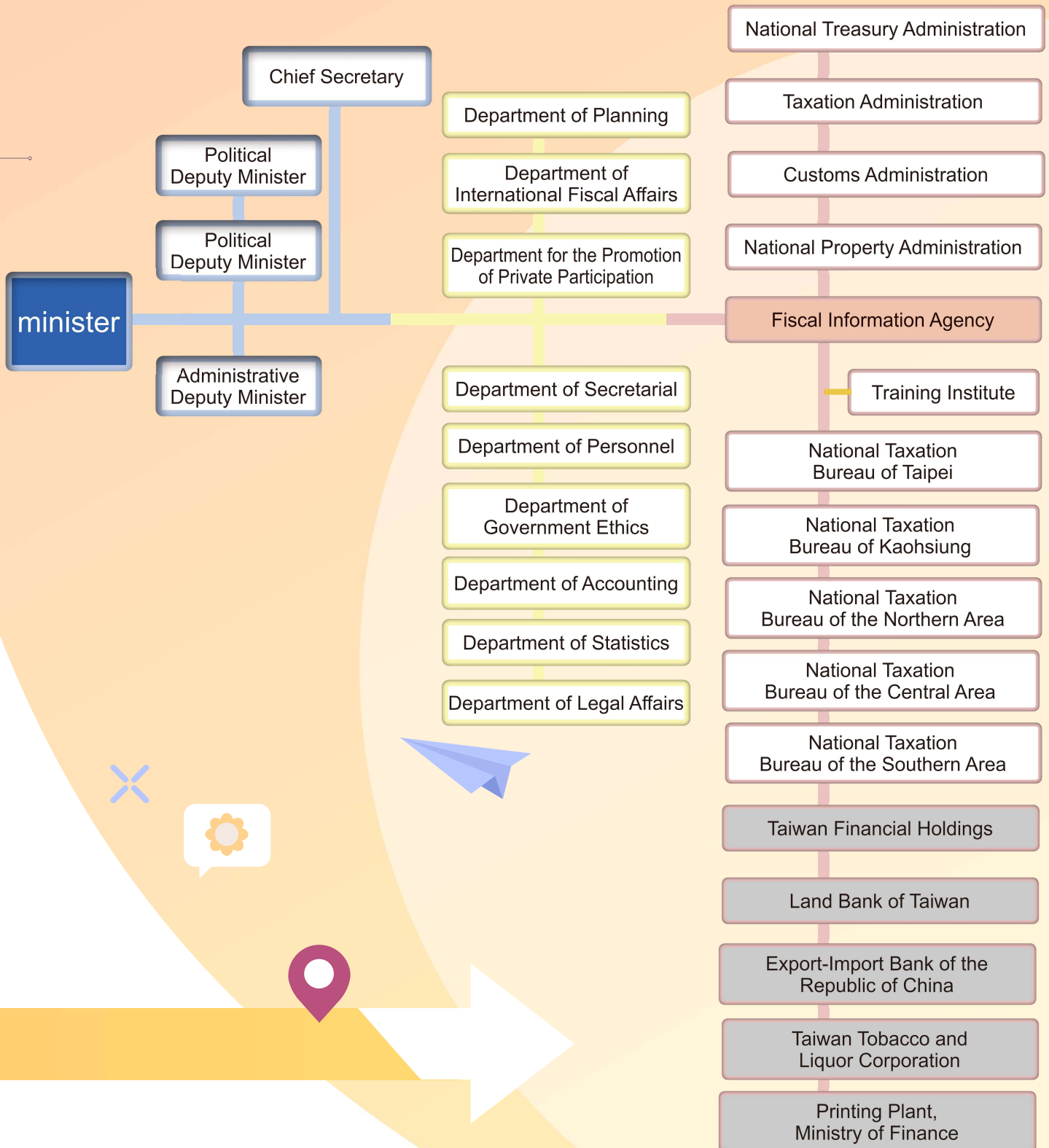


*Hsieh Ming-Feng*  
Deputy Director



*Luo Shih-Jiang*  
Chief Secretary

# 1. Organization of the MOF




## 2. 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:

- A. The overall planning, coordination, research, and evaluation of the information systems of the MOF.
- B. Deliberation, inspection, and assessment of operations, plans, equipment, and performance of the information systems of the MOF and its subordinate agencies.
- C. The planning, advocacy, and assessment of information security of the MOF and its subordinate agencies.
- D. The overall planning of fiscal information management, systems design, examination and review of procedural handbooks and regulations, operational training, guidance, supervision, and control.
- E. The implementation of data collection, processing, and utilization in accordance with the Tax Collection Act and other relevant laws.
- F. The establishment and management of the information system for government procurement and private participation in infrastructure.
- G. 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.

**Director-General**

**Deputy Director-General (2)**

**Chief Secretary**

- Drafting of documents and review of confidential affairs

**Comprehensive Planning Division**

- Strategic planning
- Regulation coordination
- Control and evaluation
- Information security management

**Local Taxes and Taxation Division**

- Development, maintenance, and guidance of local tax information systems
- Development, maintenance, and guidance of revenue collection management and accounting information systems
- Application of tax information

**System Design and Data Processing Division**

- Data entry and preparation
- File scanning
- Information-related inquiries
- System design and training
- Development and maintenance of office automation

**E-Invoice Division**

- Development, maintenance, and guidance of e-invoice information systems
- Reception and promotion service

**Accounting Office**

- Annual accounting
- Accounting statistics

**Civil Service Ethics Office**

- Management of anti-corruption investigations

**National Taxes Division**

- Development, maintenance, and guidance of national tax information systems
- Setting-up and maintenance of information standards

**Information and Communication Division**

- Resource management (related to hardware, operation systems software, databases, and telecommunications)
- Network planning and management
- Computer operations and management

**Support Service Division**

- Development, maintenance, and guidance of information systems in the Ministry of Finance

**Secretariat**

- Documentation
- General affairs
- Cashier

**Personnel Office**

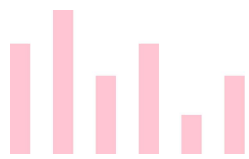
- Personnel management



# Information System Resources of the FIA

- Human Resources

- Expenditure



## 1. Human Resources

The workforce of the FIA totaled a staff of 361 members as of the end of 2023, wherein 267 (73.96%) were directly employed and 86 (23.82%) were employed on contract. By job, 217 (61.47%, the highest percentage) were assigned to system design and planning. By age, 144 members, the largest group (40.79%), was of those aged from 50 to 59. By educational attainment, those with a bachelor's degree were the largest group with 139 (39.38%).

Table 2-1 Statistics of Staff, by Job Area

Job Area		Design and Planning	System Operation and Management	Data Compilation and Entry	Adminis-tration	Total	%
Management		46	1	3	4	54	15.30
Field of Operation	By Appointment	158	16	9	30	213	60.34
	By Contract	13	15	29	29	86	24.36
Total		217	32	41	63	353	100.00
Rate %		61.47	9.07	11.61	17.85	100.0	

Table 2-2 Age Statistics

Age Group		29 or under	30-39	40-49	50-59	60-65
Senior Grade		0	0	2	19	9
Assistant Grade		11	38	59	50	6
Junior Grade		9	18	17	17	12
Contract Employee		1	1	8	58	18
Total		21	57	86	144	45
Rate %		5.95	16.15	24.36	40.79	12.75

Table 2-3 Educational Statistics

Education Attainment No. of Staff	Doctorate	Graduate Institute	University	Junior College	Senior High School
	Operational Level				
Senior Grade	4	19	6	1	0
Assistant Grade	1	89	68	6	0
Junior Grade	1	10	42	17	3
Contract Employee	0	8	23	31	24
Total	6	126	139	55	27
Rate %	1.7	35.69	39.38	15.58	7.65

Table 2-4 2017-2023 Workforce Profile

No. of Staff Job Area	Year						
	2017	2018	2019	2020	2021	2022	2023
Design and Planning	199	204	212	216	214	218	217
System Operation and Management	35	34	37	31	33	31	32
Data Compilation and Entry	63	54	47	45	43	42	41
Administration	66	65	64	63	63	68	63
Total	363	357	360	355	353	359	353



## 2. Expenditure

### A. Unit budget

The total amount of the budget in 2023 was NT\$1,847.581 million. The final accounts was NT\$1,846.510 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 2023 Unit: NT\$ m

Item	Budget Number	Final Accounts	
		Amount	Percentage (%)
The Fiscal Information Agency	1,847.581	1,846.510	100.00
Information service	642.688	525.273	28.45
Hardware & software	725.048	796.450	43.13
Data transmission, entry, and processing	7.747	18.420	1.00
Personnel costs	414.078	414.047	22.42
Other payments	58.020	92.320	5.00

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

The total amount of the budget in 2023 was NT\$98.729 million. The total amount of the expenditure was NT\$98.729 million, including information service, hardware, software, data transmission, entry, and processing.

Table 2-6 The Annual Special Budgets of FIA Executive Expenditure in 2023

Unit: NT\$ m

Item	Budget Number	Final Accounts	
		Amount	Percentage (%)
The Fiscal Information Agency	98.729	98.729	100.00
Information service	86.818	78.474	79.48
Hardware & software	10.708	11.187	11.33
Data transmission, entry, and processing	1.203	9.068	9.19



# Financial Information Services

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



## 1. Management of Information Systems for the MOF

### A. MOF World Wide Web System

In October 2023, the 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.

### B. 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.

### C. 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.

### D. 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.

## E. 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. In November 2023, the FIA completed the upgrade of domain server operating system version and database version.

## F. Management of MOF external gateway

In order to ensure network security, the MOF modified its firewall policies, updated software systems, and performed disaster recovery testing.

## G. 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.

## H. 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.

## I. 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.

## J. MOF Fiscal News Management System

The MOF Fiscal News Management System collects automated data from authorized news sources. The maintenance system operates effectively and continuously, which can provide safer, more diverse, and more convenient services.

## 2. Information and Communication Security Management

- A. 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.
- B. 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.
- C. 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 2023. The MOF and its subordinate agencies completed the drills within two hours.
- D. 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.
- E. 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 Taxation Administration, the National Taxation Bureau of the Central Area, the Taiwan Financial Holdings Co. Ltd., the National Taxation Bureau of the Southern Area, and Customs Administration in November 2023. In addition, the report "Common findings and high-risk issues of the MOF's information security audits in 2023" was compiled and sent to the subordinate agencies. All subordinate agencies have been requested to review them carefully.

- F. In order to strengthen the information security management of outsourcing the information communication system of the MOF and its subordinate agencies, the MOF requested that affiliated agencies must conduct an information security audit of outsourced service providers of core systems once per year, and an audit of outsourced service providers of non-core system every three years. In April 2023, the subordinate agencies of the MOF with cyber security responsibility levels of C or above began conducting audits of outsourced service providers, and the audits were completed by October 2023.
- G. On November 21 and 23, 2023, 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 cases to illustrate the importance of information security protection measures and controls.
- H. The Information Security Diagnostic and Digital Forensics Team was set up in September 2016. The team conducted vulnerability assessments, penetration tests, and information security diagnostics to strengthen system security. In 2023, the team completed penetration testing on 51 external websites of the MOF and its subordinate agencies, and information security diagnostics on three subordinate agencies of the MOF. Reports detailing the assessment results and improvement recommendations were provided to the aforementioned agencies for enhancement purposes.
- I. 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.

### 3. Comprehensive Planning

#### A. Promote smart government operations

In accordance with the NDC's Smart Nation 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.

#### B. 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 operations 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, and set up the MOF Advisory Group to hold meetings and to formulate the “Open Data Action Plan of the MOF”, which will make public the financial information in terms of classification and staging. As of the end of 2023, the MOF opened 2,335 datasets on the Government Open Data Platform. In addition, the FIA won the “Open Data Popularity Award” in 2023.

- b. To enhance the data quality, data integrity, and ease of use, the FIA followed 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.
- C. 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 2023 English information on the official website platforms and promoted the bilingualization of financial information.
- D. The FIA conducted examinations of the information projects of 2024 and the budget estimation of 2024 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.
- E. 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.
- F. 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.
- G. 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.
- H. 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.

# IV

## Taxation Information Services

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



# 1. National Taxes

## A. e-Filing

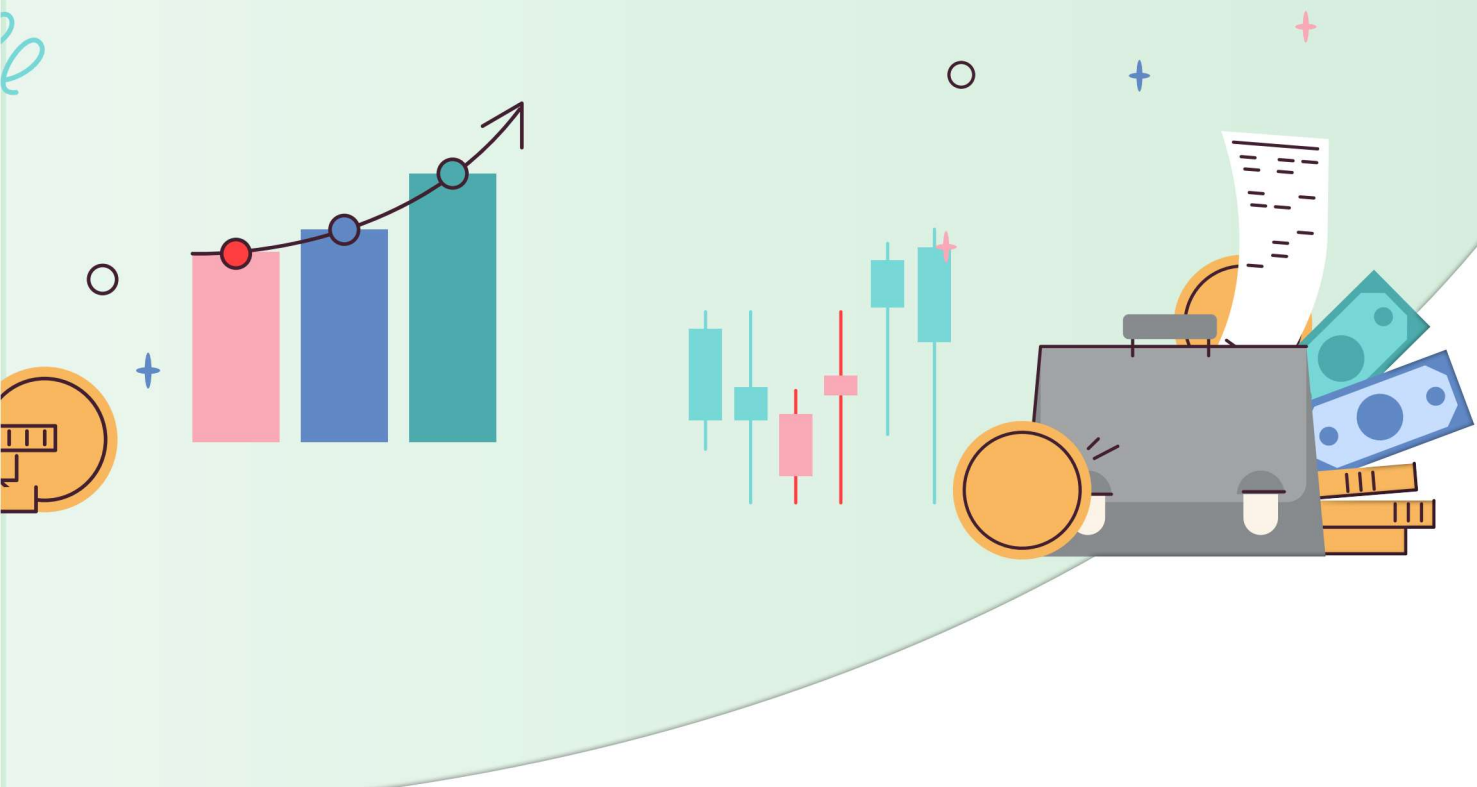
### a. Operation of the Electronic Declaration of Individual Income Tax Data

In 2023, 963,828 individual income tax cases were declared via e-Filing, representing 93.80% 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
2019	866,970	91.79	47,079	4.98	30,494	3.23	944,543
2020	884,456	92.28	42,331	4.42	31,626	3.30	958,413
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

Source: Individual Income Tax Data Electronic Declaration Operations System.



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

In 2023, 5,022,214 cases of individual income tax returns were filed via e-Filing or electronic media, representing 97.97% of the total of 5,126,462 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
2019*	3,957,688	96.07	134,461	3.26	27,612	0.67	4,119,761
2020*	3,951,868	97.08	99,049	2.43	19,873	0.49	4,070,790
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

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 2023, 493,483 cases were declared by this method, representing 32.76% 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
2019	640,449	29.41	1,028,146	47.22	508,505	23.35	2,177,100
2020	795,969	34.50	915,878	39.70	595,390	25.81	2,307,237
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

Source: Files provided by National Taxation Bureaus.

d. Individual Income Tax e-Filing for Foreigners

In 2023, 331,638 cases were filed via e-Filing or other electronic media, representing 85.26% of the total of 388,977 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
2019	271,783	77.15	48,207	9.17	32,299	13.68	352,289
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

Source: Files provided by the National Taxation Bureaus.

e. Individual Income Tax e-Filing for Professional Practitioners

In 2023, 37,323 cases were declared via e-Filing, representing 72.18% 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
2019	32,033	68.05	47,071
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*

Source: Files provided by the National Taxation Bureaus.

\*Estimated cases

## f. Filing of Profit-seeking Enterprise Income Tax Return

In 2023, 1,058,160 cases were filed via e-Filing or other electronic media, representing 99.93% of the total of 1,058,861 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
2019	938,097	99.95	426	0.05	938,523
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

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 2023, more than 15,000 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
2019	18,062	100.00	0	0	18,062
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

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 2023, 1,057,567 cases declared via e-Filing, representing 97.84% of a total of 1,080,953 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
2019	922,820	97.16	26,724	2.81	211	0.02	949,755
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

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 2023 was 932, representing 99.47% of a total of 937 filed. The number of futures transaction tax returns filed via e-Filing in 2023 was 151, representing 98.69% of a total of 153.

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
2019	928	99.57	4	0.43	932
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

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
2019	163	98.19	3	1.81	166
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

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 2023 was 1,109, representing 99.19% of the total cases; the number of cases of tobacco and alcohol tax declared via e-Filing in 2023 was 360, representing 97.83% 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
2019	1,074	98.53	16	1.47	1,090
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

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
2019	377	99.47	2	0.53	379
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

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 14,085 and the number of gift tax cases declared via e-Filing was 24,744 in 2023.

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
2019	21,786	69.45	9,585	30.55	31,371
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

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
2019		34,317	71.78	13,494	28.22	47,811
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

Source: Files provided by the National Taxation Bureaus.

## B. 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 1.51 million in 2023, 22.71% of the total number of taxpayers.

## C. Outsourced service maintenance project of the continued national taxation reform system

- a. Chunghwa Telecom won the bid for the outsourced service maintenance project at the selection meeting on March 15, 2023. The project commenced on April 1, 2023 and will end on March 31, 2025, and allows for an extension of one year.
- b. The main scope of maintenance: Software and hardware equipment, applications, information security services, and website services, including a total hour-time between 150 to 180 of education training over two years.
- c. In order to monitor project status effectively, the FIA will periodically conduct project progress review meetings; system quality and operation needs are ensured through ITIL Service Desk, online control mechanism of problem reporting and new/change requirement (CQ).

#### D. 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. With the easing of the COVID-19 pandemic, 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 767,405 cases in 2023. Compared with the previous 3 years, the numbers have increased significantly.

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

Type Taxation Year	VAT Refund at Customs	In-Store Small- Amount VAT Refund	Authorized Downtown VAT Refund	Total
2019	502,780	1,212,202	1,525	1,716,507
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

Source: VAT Refund Website.





## E. 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 490 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 108,755 in 2023.

## 2. E-invoice Services

### A. 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 2023, there are 24 credit card issuing banks engaged in the program, and 27,172 branches in Taiwan that accept credit cards as e-invoice carriers.

#### b. Related tasks for promoting e-invoice carriers

##### (a) Hold the competition of cloud invoices for domestic business entities:

Through this event, more business entities have been encouraged to proactively issue cloud invoices and guide people to cultivate the consumption habit of storing e-invoices by carriers.

(b) Simplify the application process and encourage the use of the APP: The processes of E-invoice Platform have been simplified, including mobile phone barcode application, consolidation of carriers, and designation of the user's bank account for prizes. This makes the Uniform Invoice Redemption APP a one-stop shop, encourages user downloads, and facilitates storage, management, donation and redemption of cloud invoices.

(c) Handle the Lucky Draw of Cloud Invoices: Due to the low threshold of Lucky Draw and through intensive multi-digital marketing, a total of more than 80,000 people participated in this event. During the event, more than 7 million cloud invoices were stored.

(d) The MOF has expanded the scope of cooperation with utilities companies to the top five telecom companies, 25 domestic gas companies, and convenience stores. This allows the public to pay utilities bills at convenience stores and store their invoices with their mobile phone barcodes.

c. Increasing usage rate of cloud invoice

A total of 4.75 billion cloud invoice pieces were issued in 2023, an increase of 22.83% compared to 2022. The usage rate of cloud invoice in 2023 was 54.03%, increasing 5.99% over 2022.

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

Year	Pieces (10,000 pieces)	B2C Cloud Invoice	B2C E-Invoice	Usage rate of B2C cloud invoice (%)
2019		173,229	743,706	23.29%
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%

Sources: The E-Invoice Platform of the MOF

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

- To assist in the tracking and auditing of food, the FIA promoted commodity barcodes uploaded with e-invoices and enhanced commodity databases, supply chain transaction model, and cross-agency system integration functions.
- The FIA cooperated with the Act Governing Food Safety and Sanitation to promote the upstream and downstream operators of the food industry to introduce of electronic invoices.



## 3. Local Taxes

### A. Local tax e-filing tasks

Over 3.14 million cases were handled via the new network system as of 2023 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
2019	2,808,112	96.24	109,804	3.76	2,917,916
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

Resources: Local tax bureaus

### B. Apply for the online registration of tax-exempt vehicles for second-degree relatives with mental or physical disabilities

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 reviewing data and identifying 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. In 2023, the FIA expanded the online application service for tax-exempt vehicles for second-degree relatives with mental or physical disabilities. The service has been extended to include cases where the vehicle owner is not the person with mental or physical disabilities. As of the end of 2023, the “Expanded Disability Tax Exemption Assistance Cases” have reached a total of 55,288.

### C. Tax bill payment consolidation of vehicle license tax service

In July 2023, the tax bill payment consolidation of vehicle license tax was launched, allowing taxpayers to consolidate all vehicles within the same

municipality or county jurisdiction for consolidation of tax bill payment. Each tax bill payment is limited to five vehicle registrations, reducing the compliance cost for taxpayers and implementing streamlined and convenient government services.

## 4. Taxation and Collection

### A. The e-Tax Portal of the MOF

- a. In conjunction with the formulation of the key points for the assessment and announcement of securities transaction tax and futures transaction tax declaration cases, the notice for assessment can be sent by announcement instead. The e-Tax Portal has developed the assessment announcement submission function and a data transmission mechanism so that the five NTBs can regularly exchange information and public announcements on their websites. The public is provided with services for querying the assessment results on the website.
- b. The e-Tax Portal has added the service of “Application for correction of current/monthly business tax declaration input/output data”, which allows business entities to transmit corrected data online without recording media files, which is not only timely but convenient for business entities.

### B. Integration of tax payment information system

- a. The FIA continuously promotes the mobile/electronic payment of tax payment services. There are 27 APPs, which includes 19 financial institutions and 5 electronic payment companies, supporting the payment of filed 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. Agencies can now pay withholding taxes through current or savings account transfer. Also, taxpayers could pay assessment of profit-seeking enterprise income taxes by credit card. Furthermore, compulsory execution tax payments and overdue local tax cases can be paid online.
- c. Convenience stores received a total of 15,743,255 cases of tax payment to the amount of NT\$71.4 billion, and financial institutions received a total number of 18,609,541 cases to the amount of NT\$2,760 billion and electronic payment channels received a total of 9,784,793 cases to the amount of NT\$398.9 billion in 2023.

Table 4-18 Statistics of Received by Tax Payment Channels Cases in 2023

Taxation Year	Type	Cases	Case Percentage (%)	Amount (NT\$ million)	Amount Percentage (%)
	Automatic Teller Machine	389,566	0.88	6,550	0.20
	Credit Card via the Internet	4,594,230	10.41	230,797	7.14
	Convenience Stores	15,743,255	35.67	71,435	2.21
	Designated Accounts Transfer	2,582,785	5.85	91,232	2.82
	Current Savings Accounts via Interactive Voice Response System	5,189	0.01	87	0.01
	Current Savings Accounts via the Internet	773,503	1.75	31,015	0.96
	Financial Chip Card via the Internet	1,322,072	3.00	38,388	1.19
	Electronic Payment Service	117,448	0.27	912	0.03
	Financial Institutions	18,609,541	42.16	2,760,315	85.44
	Total	44,137,589	100.00	3,230,735	100.00

## 5. Financial Networking

### A. 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. In addition, the Agency provides network infrastructure construction services with high security, high availability and high efficiency so as to achieve financial network resource sharing and network security.

### B. The MOF and its affiliated agencies centralize the internet

The FIA connects personnel from the MOF and affiliated agencies (except Customs Administration) in an online network, improves security, enhances resource sharing, provides comprehensive and in-depth protection, and achieves the goals of information security protection and regional joint defense.

### C. 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.

### D. Tax declaration network connection

Connection of the FIA, the operations center, and the Tax Declaration Network to collect tax return files was carried out.

### E. Electronic gate connection task

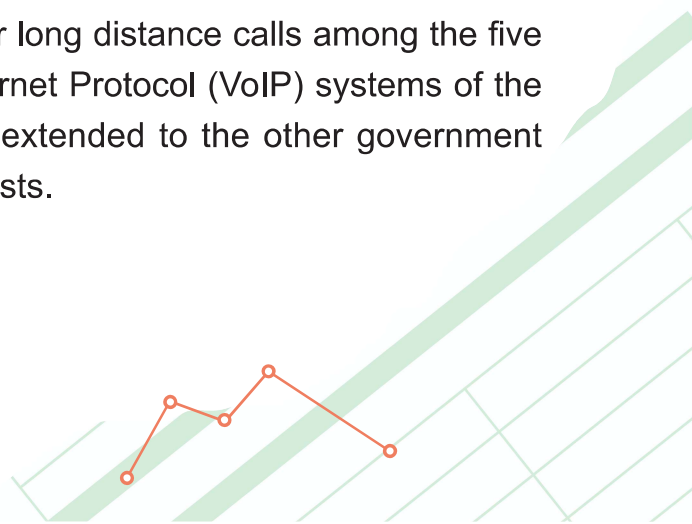
As part of the development of the e-government/online government system, the FIA provides the infrastructure for non-taxation agencies to make inquiries regarding common taxation data via the government service network. This facilitates government agencies in the application of taxation resources, thus improving administrative efficiency and upgrading the quality of service for the general public.

### F. 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.

### G. Integration of the VoIP system of the five national tax bureaus

In order to reduce the telephone fees for long distance calls among the five NTBs, the FIA integrated the Voice over Internet Protocol (VoIP) systems of the five bureaus. This service will be gradually extended to the other government agencies under the MOF to reduce calling costs.



## H. Network infrastructure optimization

The FIA integrates and optimizes network infrastructure to centralize resources, provide the MOF's subordinate agencies with internet network, and strengthen the cyber security protection and central network infrastructure.

## I. Continued promotion of Open Document Format (ODF)

In accordance with the "Implementation Plan for Deepening and Popularizing the Standard Form of Government Documents (CNS-15251)" issued by the Executive Yuan and the "Implementation Plan for Deepening and Popularizing the Standard Form of Government Documents (CNS-15251)" formulated by the MOF, the FIA continuously promotes the operations related to the Standard Form for Government Documents (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.

# 6. System Design and Data Processing

## A. Continued training for system developers

The FIA has held system developer training courses every year since 2016 to help new employees develop and maintain systems, analyze data, and strengthen information security protection. To equip staff members with self-sufficient technical skills and computer science research abilities, the FIA will continue holding system developer training courses. In 2023, a total of three training courses, which were system development, penetration testing of information security, and artificial intelligence have been completed, with 10, 17, and 14 qualified people respectively.

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

The FIA completed the integration of the global information network of the MOF and its subordinate agencies on December 31, 2020. In order to enhance the security of the website content and cooperate with "Government Website Service Management Specifications", this year the FIA strengthened the functions for document attachments and login. To conform with WCAG 2.1 Level AA accessibility standards, the FIA optimized the user interface of website. The FIA will continue to optimize system functions to fulfill the requirements of agencies.

C. 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. In 2023, the official websites were reviewed in February and August, and the service websites were reviewed in April and October. A total of 199 suggestions were proposed and have been improved upon.

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

- a. The FIA writes and maintains the RFP template for reference by FIA employees. In 2023, the content of the RFP template had been revised three times.
- 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. In 2023, the total of thirteen content of RFPs had been reviewed.

E. Office automation

With the integration of office automation systems, the FIA provides five NTBs and twenty-two local taxation authorities with automatic services and online sign-and-approve functions that drastically reduces their paper consumption and steps up their processing efficiency in daily administrative works.

F. Individual income tax data filing

In 2023, a total of 61,319 manually declared cases of individual income tax and 420,137 cases of withholding individual income tax invoices were filed in time for cross-checking and tax assessment by computer.

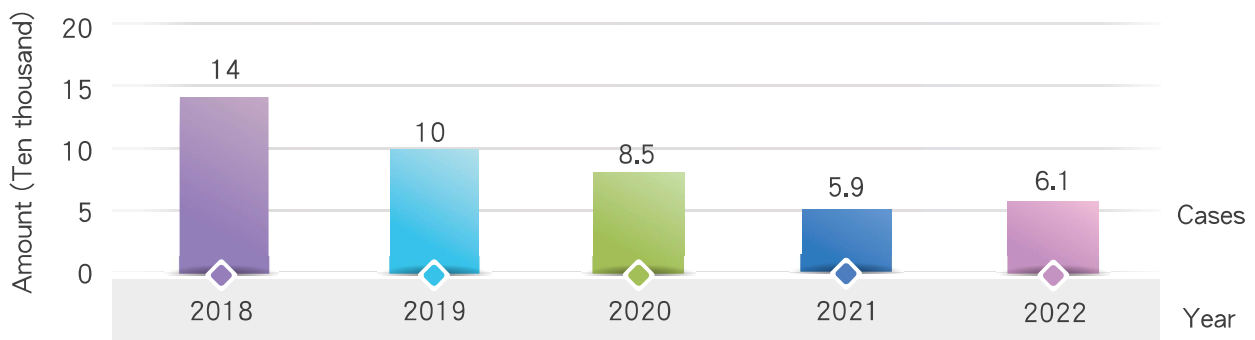


Figure 4-1 Statistic of Manually Declared Cases of Individual Income Tax filing

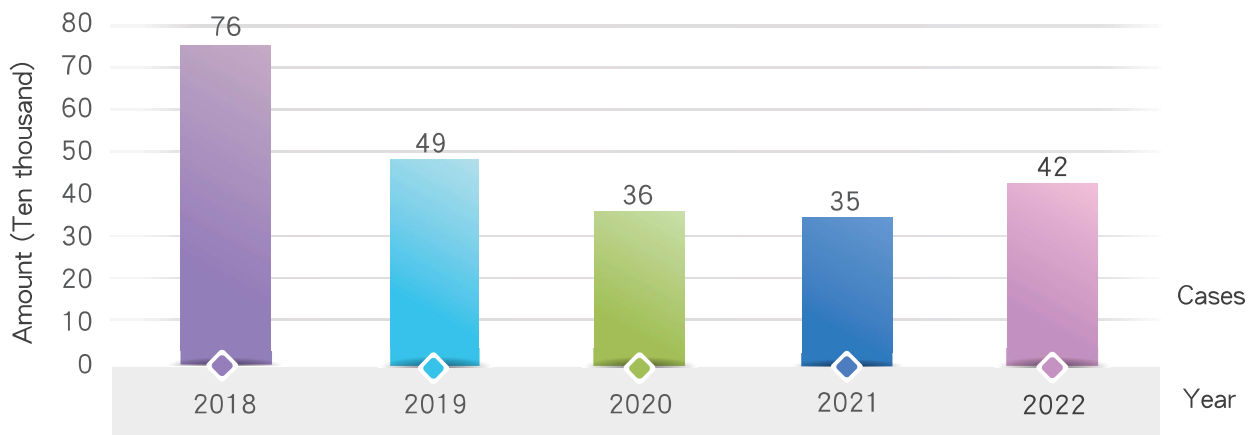


Figure 4-2 Statistic of Manually Declared Cases of Withholding Individual Income Tax filing

### G. Scanning and simplification of Rental Housing Approval Forms by the FIA

To simplify operational procedures, the FIA asked the five NTBs to send Rental Housing Approval Forms for scanning and processing. Since 2019, the number of forms which need to be sent to the FIA for scanning tended to be stable year by year. The number of scanning in 2023 increased about 19,000 cases compared with 2022, greatly reducing the manpower cost of the FIA and taxation bureaus on book binding, packing, shipping, data compilation, and scanning.

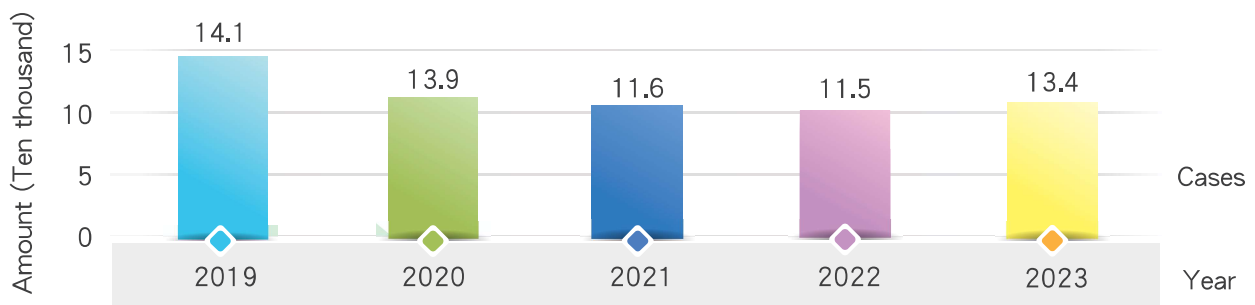


Figure 4-3. Statistic of Scanned Cases of Rental Housing Approval Forms

### H. 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 2019 to 2023 are as follows:

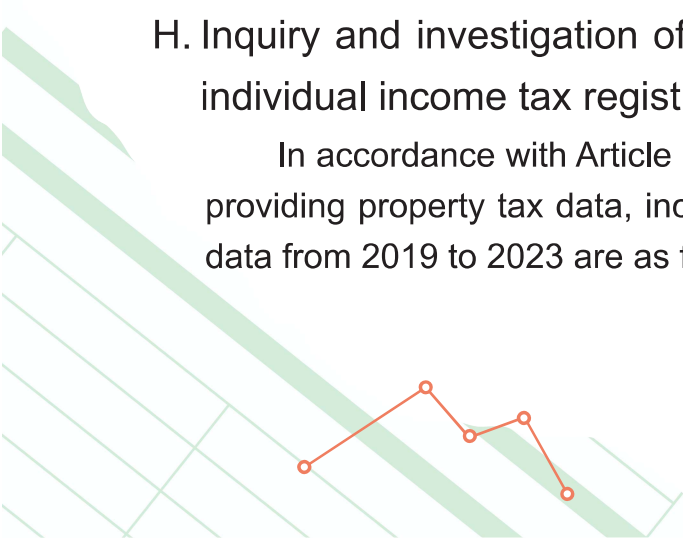




Figure 4-4. Investigated Cases of Property Tax, Income Tax, and Tax Data of Individual Income Tax Registration from 2019 to 2023

### I. Selection and auditing of individual income tax cases

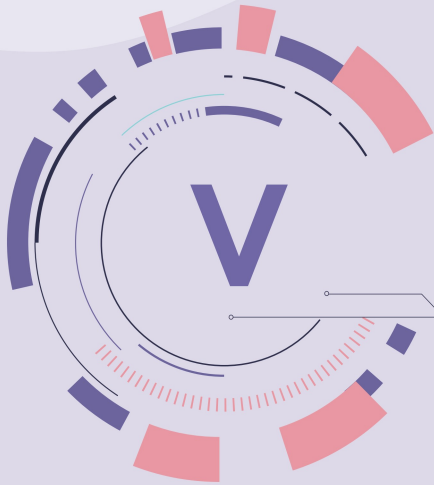
The annual selection and auditing operations of the five National Taxation Bureaus in 2023 is as follows:

- a. In 2021, 450 cases of performance statistics reports were printed, reviewed, and mailed to the Taxation Administration, Ministry of Finance.
- b. In 2022, 450 cases of monthly reports were compiled and archived.
- c. In 2023, 450 optional cases, cases with a huge number of assets, or selected cases of wealth, were archived.

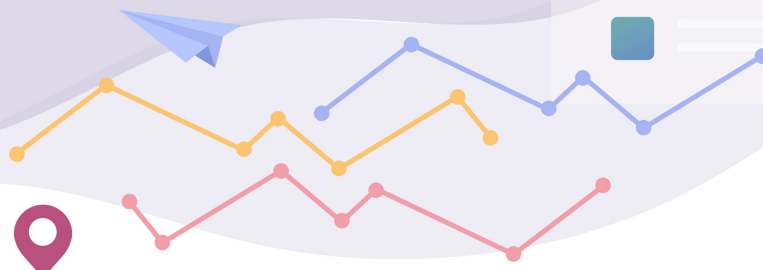
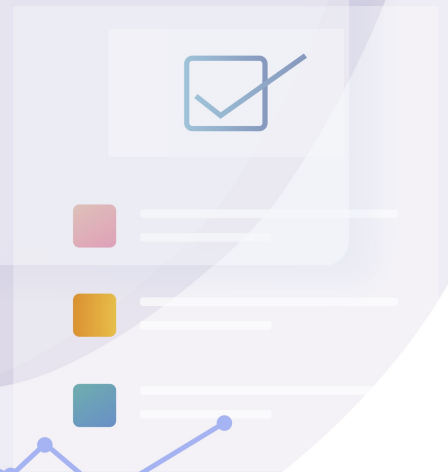
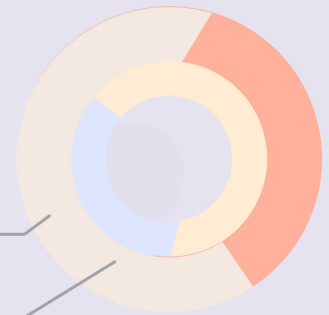
### J. Providing CD files to other agencies and file transfer

Other agencies were provided with a total of 3,413 tax data files. The FIA completed 1,773 file transfers with other agencies.

# This Year's Focus and the Future Direction of Development



- This Year's Focus
- Future Direction of Development



## 1. This Year's Focus

### A. 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. The local tax platform bidding process and signing contract matters were completed on May 24, 2023. According to the project schedule, the FIA actively carried out software and hardware equipment construction, local tax system analysis, demand interviews, function confirmation, program development, and testing operations in order to ensure the local tax platform will be launched as scheduled by the end of 2024. The FIA promoted another project, the “National Taxation Information System Sustainable Development Project,” which was approved by the Executive Yuan on April 28, 2023. It aims to construct a new generation national taxation information platform and create people-centered tax services.

### B. Improve individual income tax mobile tax filing service

In order to expand the scope of mobile phone tax filing services, cash payment and application for deferment or installment tax payment were added. For cash tax payments, taxpayers could receive an e-notice on their mobile phones, which were integrated with convenience store KIOSKs and allowed for another payment method. Additionally, a trial service for online submission of attachments was launched. Taxpayers completing tax filing via Internet system can upload attachments through the internet.

### C. 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 96.83% in 2023.
- b. The 24-hour intelligent customer service for house tax and real-time chatbot was launched, covering inquiries related to land value increment tax, deed tax, house tax, and electronic filing operations. There are over 6,000 people using this service.
- c. The local tax LINE official account offered personalized subscription service and provided customized tax information through messages, and a multi-grid functional interface was used to keep taxpayers and agents abreast of the progress of the declaration process.

- d. In July 2023, the tax bill payment consolidation of vehicle license tax was launched so that taxpayers can pay multiple tax bills at once. There was a total of 7,368 applicants.
- e. On October 1, 2023, the FIA launched online payment services for the land value increment tax, deed tax, and stamp tax, allowing taxpayers to pay their taxes online or at convenience stores.

#### D. 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 2023, the satisfaction rate of e-Tax portal reached 94.5%, and the satisfaction rate of browsing using mobile devices reached 92.5%. Furthermore, there were more than 25,000 cases using digitized online service.

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

- a. Promoting combination of the mobile wave-and-pay tools and e-invoicing

In response to the adoption of tokens in transactions, as with ApplePay or other mobile payment tools, the FIA will issue a table mapping out physical and virtual card numbers, the method of which was confirmed at a meeting with banks in December 2017, and secured the agreement of fourteen issuers of the e-invoice carrier credit cards. Twenty issuer banks including E. Sun Commercial Bank, Taishin International Bank, CTBC Bank, and Chang Hwa Commercial Bank are participants of the program as of December 2023.

- b. Promote mobile payment combined with cloud invoice

The e-invoice platform has provided dedicated e-invoice barcode API for mobile application developers since 2015, with APIs including “E-invoice Barcode Registration” and “E-Invoice Barcode Query”. The platform has provided “E-invoicing Mobile Payment API” since June 2017, with APIs such as “Forgetting Verification Code”, “Reset Verification Code”, and “Binding Financial Account of Electronic Payment Account”, so that mobile payment companies can use the API for developing versatile applications and provide better user experience to their customers. There have been twenty-five mobile application payment companies combining e-invoicing barcode and mobile payment, including O’Pay and other major companies.

## F. Digital service plan to promote E-invoice

- a. 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, enhancing government efficiency and achieving the platinum medal verification and Open API usage rate of 65%.
- b. The plan has constructed T-Road backbone network and cross-agency via MODA, strengthened the protection system of data exchange, and integrated the route for cross-agency data exchange to decrease the cost of network and increase the performance of transportation. Four services have been completed via cross-agency T-Road interfaces.
- c. The FIA 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. At the end of 2023, 307 types of member carriers and 9,324 business entities have participated in this service.
- d. Modern technologies such as AI, robotics, and new tools and applications are utilized to provide smart customer service related to e-invoices to customers, business entities, social welfare organizations, tax agents, and government institutions. Five targeted smart customer service themes were completed and launched on June 30, 2023.
- e. Application of E-invoice service is offered online, reducing the use of paper. In 2023, the number of applications was 26,711 (including paper and online), and the number of online applications was 26,400, accounting for 98.84% of a total of all applications.
- f. The new E-invoice Integration Service Platform was launched on December 24, 2023.



## G. Forward-Looking Infrastructure Development Plan – Tax Cloud Infrastructure Development Plan

### a. Cloud invoice microservice

To improve the user-friendliness and expand service capabilities, it utilizes the public cloud infrastructure to implement the concept of microservices and introduce invoice query of multiple carriers API services, statistics relevant to open data value-added applications, and open themes tasks to public cloud. At the end of 2023, twelve 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 cloud be deployed automatically, and resources could be more scalable. In 2023, items such as assessment of cloud service maturity and integration testing were completed and twenty-four services were launched.

## H. Provide data exchange and transmission services

To improve resource utilization and improve system efficiency, the FIA established physically isolated internal and external network data exchange and file transmission services to house taxation systems, state-owned property systems, and other systems of the MOF and its affiliated agencies for use, thereby achieving the service goals of confidentiality, consistency, integrity, and usability.

## I. Ministry of Finance Fiscal Information Center computer room replacement infrastructure procurement case

In April of 2023, the replacement of the air-cooled ice water mainframe in the backup center and the expansion of the backup center to meet the growth trend of computer room capacity and the energy-saving needs of green energy computer rooms were carried out.

#### J. Replacement and optimization of wireless network equipment

In July of 2023, the FIA replaced the old wireless base stations that had exceeded the service life of the center to strengthen the information security defense capabilities of network equipment and improve wireless transmission speed and quality.

#### K. Importing Robotic Process Automation (RPA)

In order to achieve the goals of business automation, intelligence and mobility, the FIA and five NTBs have completed forty-seven processes of RPA in 2023, which were evaluated combining with data analyzing, speech recognition, and AI. The FIA held the result meeting to review the effectiveness of RPA implementation, and continued to use RPA to improve administrative efficiency.

#### L. Implementation of new office automation system

- a. To achieve the goal of sharing government information resource and improving administrative efficiency, the FIA has planned to construct the tax-assisted administrative system and resource management system through cloud architecture and virtualization techniques for using by the five NTBs and twenty-two local taxation authorities.
- b. A total of twenty-five tax-assisted administrative systems, including document online submission and approval system, document image and archive management system, and personnel management system, were launched for local taxation authorities after integration testing and parallel testing.

#### M. Expansion of shared expense reimbursement system

- a. Coordinating with the pilot run of shared expense reimbursement system of the DGBAS, the FIA implemented a measure for the reimbursement of procurement contracts which exceeds NT\$150,000. This helps achieve the goal of reducing paper consumption and improved administrative efficiency.
- b. Coordinating with the schedule of the DGBAS and the MOF, the FIA assisted the five NTBs to switch to electronic reimbursement of twenty-one items.

## N. New functions for Services for Passing and Exchanging Electronic Documents system

The functions of cross-agency online approval and document transferred by the MOF have been launched, and the functions allow the MOF and its subordinate agencies to transfer documents through the online system rather than through manual exchange. This can achieve the goal of reducing paper consumption and improve efficiency.

## 2. Future Direction of Development

### A. 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 and holds forward-looking computer science training courses periodically.

### B. Continuously expand the attachment upload service for individual income tax

In order to expand the scope of uploading attachment for taxpayers who are filing taxes via internet, the FIA has increased the total upload capacity per household and added new access point to the MOF website. The system has also extended its service period to be the same as the paper attachment submission period.

### C. 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.

### D. Experimental application of introducing generative AI technology to tax administration

In alignment with the initiative to promote the application of generative AI technology and "Trustworthy AI Dialogue Engine" project by the Executive Yuan, the FIA is planning the working environment, a series of training and experiments where the MOF can apply this technology.

### E. Local Tax Smart Online Service

The FIA has continued to combine resources from the public and private sector to create a one-stop service for filing local taxes. 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 queried. The official LINE account for local tax matters can send notifications and allow taxpayers to pay taxes online or via convenience store KIOSKs.

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

The FIA has 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 effect of services, improved the function of member carrier consolidation, expanded the digital application online of e-invoice service, and combined mobile payment and carriers to improve government service efficiency.

### G. Promote the combination of e-invoicing and electronic payment tools

The FIA promotes the combination of e-invoicing and electronic payment tools and credit cards as a type of e-invoicing carrier, which reduces the cost of compliance for business entities in printing out invoices and simplifies invoice information management. 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.



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

The FIA will build the system platforms for its main center 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 five NTBs.

## I. Ministry of Finance Fiscal Information Center computer room replacement infrastructure procurement case

The FIA is moving toward the goal of green servers in order to implement the “Ministry of Finance Shared Data Center Resource Expansion Plan” and continue the plan “Ministry of Finance Shared Data Center Cloud Platform Maintenance and Expansion Construction Project” to handle computer room optimization operations, solve the shortage of existing resources, and improve energy efficiency.

## J. Optimize the network centralized export to increase the connection service quality

The FIA will optimize the centralized internet access lines of the MOF and its affiliated agencies, build centralized internet access outlet load balancing equipment to improve connection stability, and dynamically detect and switch high-quality lines to ensure service quality.

## K. Import encrypted transmission channel T-Road between ministries

In line with the inter-ministerial data exchange policy of the Ministry of Digital Affairs, 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.

L. 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 provided it to the system of the MOF and its subordinate agencies.

M. Optimization of Robotic Process Automation (RPA)

The FIA will continue to optimize the RPA processes and combine it with data analyzing, speech recognition, and AI. Moreover, the FIA will reallocate RPA virtual machine resources to solve the issue of overscheduling.

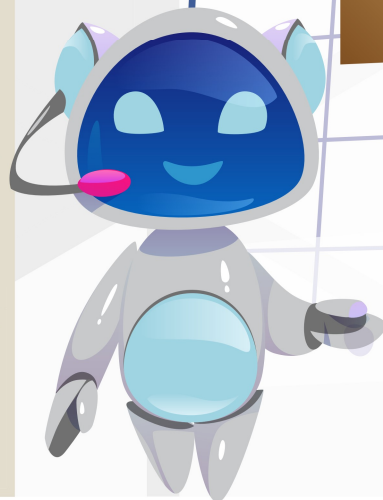
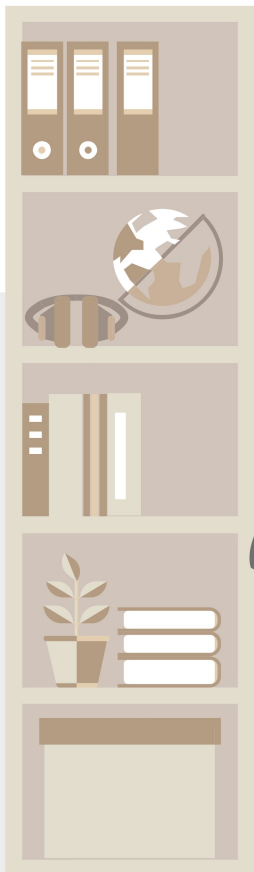
N. Optimizing the integration of global information network of the MOF and its subordinate agencies

In order to enhance data security and operating experience, the FIA will continue to collect user feedback for system security mechanism and optimize website user interface.





# Major Events in 2023



## January 2023

- January 1** Standard Industrial Classification of Taxation (Ninth Edition) is released.
- 
- January 16** All systems of “Outsourcing project of tax-assisted administrative system integration and reconstruction” are launched and the FIA completes the organizational transformation of five NTBs.
- 

## February 2023

- February 6** Mr. Lou, Shih-Chiang, the new Chief Secretary, assumes his post.  
Ms. Lin, Chi-Fen, the new Director of the National Tax Division, assumes her post.  
Ms. Yin, Jyh-Lin, the new Director of the Support Service Division, assumes her post.
- 

## March 2023

- March 1** The customer chatbot consultation service of business tax is launched.
- 
- March 28** The FIA hosts a visit from Asian Development Bank to FIA’s AI Laboratory and experience in leveraging AI technology.
- 
- March 30** The March 2023 project meeting of “Using artificial intelligence technology for improving tax administration efficiency plan of the MOF” with the Taxation Administration, five NTBs, Department of International Fiscal Affairs, and Department of Statistics is held.
- 
- March 31** The backup center air-cooled chilled water main engine is replaced.
- 



## April 2023

**April 11** The system launching schedule meeting for local taxation authorities of “Outsourcing project of tax-assisted administrative system integration and reconstruction” is held

---

## May 2023

**May 1** E-filing service of Individual income tax provides attachment uploading services.

---

**May 12** Cooperative Educare Service Center in Fiscal Information Agency, MOF successfully completes the enrollment announcement for the 2023 semester, with a total of 40 students enrolled.

---

**May 26** Training session on the Introduction of ChatGPT given by the Director General of FIA is organized, and the colleagues from FIA, NTBs, branches of NTBs and local taxation authorities are invited.

---

**May 31** The first meeting of “The 2023 Government Open Data Promotion Group of the MOF” is held.

---

## June 2023

**June 1** The new function of “Document online submission and approval system” for cross-agency online approval is launched for the FIA and five NTBs.

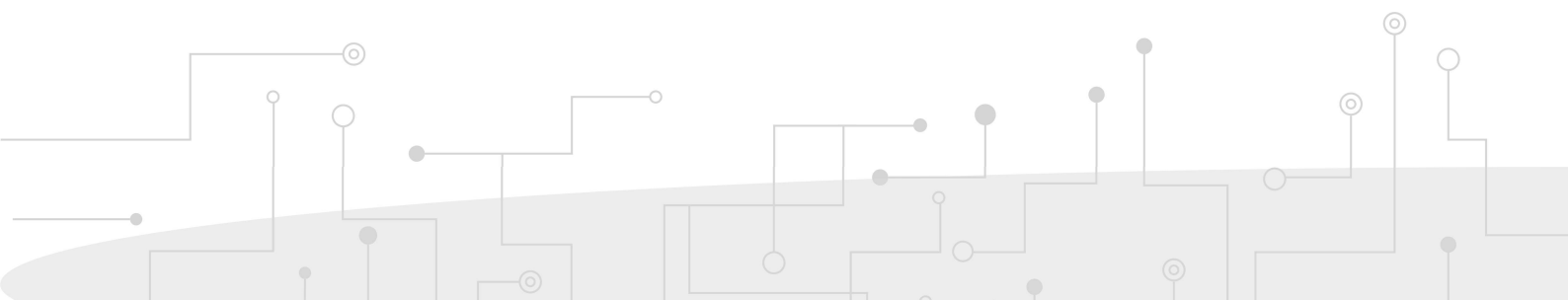
---

**June 9** A tax information system construction experience sharing seminar and on-site visit for the “Palau Ministry of Finance’s visit to Taiwan for tax cooperation” is conducted.

---

**June 13** The first meeting for the MOF’s Information Decision and Security is held.

---





**June 21** The first meeting of “The 2023 Government Open Data Advisory Group of the MOF” is held.

**June 29** The June 2023 project meeting of “Using artificial intelligence technology for improving tax administration efficiency plan of the MOF” with the Taxation Administration, five NTBs, Department of International Fiscal Affairs, and Department of Statistics is held.

### July 2023

**July 1** The tax bill payment consolidation of vehicle license tax is launched.

**July 16** Ms. Wang, Tzu-Ren, the new Director of the Personnel Office, assumes her post.

### August 2023

**August 3** Training session on “From Robotic Process Automation to Hyper-automation” given by the Director General of FIA is organized, and the colleagues from FIA, NTBs, branches of NTBs and local taxation authorities are invited.

**August 16** The “MOF’s Information Security Audit Plan for 2023” is authorized and approved, serving as the basis for conducting the on-site audits throughout the year.

### September 2023

**September 1** The FIA implements contract case reimbursement item of shared expense reimbursement system of the DGBAS.

**September 4** Twenty-three tax-assisted administrative systems, not including document online submission and approval system as well as document image and archive management system, are launched for local taxation authorities.



**September 19** The September 2023 project meeting of “Using artificial intelligence technology for improving tax administration efficiency plan of the MOF” with the Taxation Administration, five NTBs, Department of International Fiscal Affairs, and Department of Statistics is held.

---

**September 28** The FIA co-organizes Asia-Pacific Economic Cooperation Virtual Workshop “Leveraging New Tech for Tax Admin. in the Post-COVID Era.” Wen-Hsi Chang, director general of the FIA, is invited as a speaker to share the experience and achievements in leveraging digital technology.

---

## October 2023

**October 1** The land value increment tax, deed tax, and stamp tax online payment is launched.

---

**October 2** Document online submission and approval system as well as document image and archive management system of “Outsourcing project of tax-assisted administrative system integration and reconstruction” are launched for local taxation authorities.

---

**October 4** Ms. Yu, Hsiao-Fen, the new Director of the E-invoice Division, assumes her post.

---

**October 19、20** The conference on “The Chief Information Officers of the MOF and Its Subordinate Agencies of 2023” is held.

---

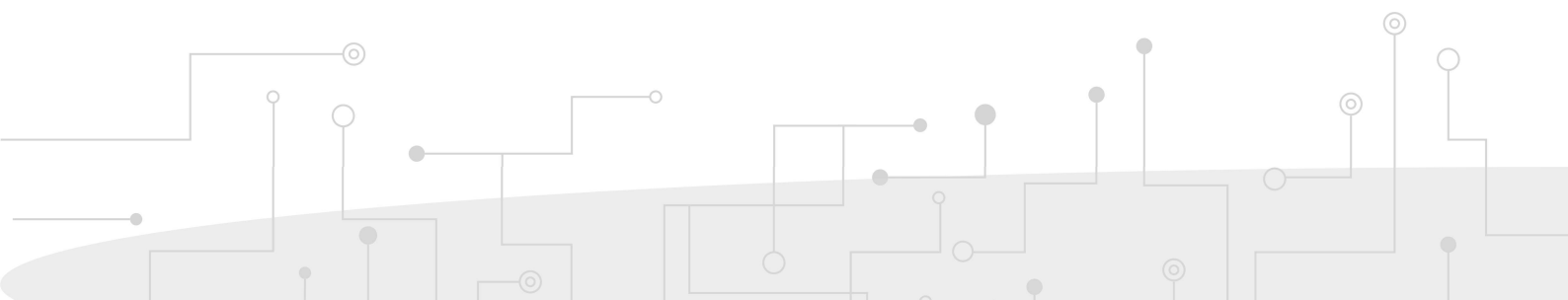
## November 2023

**November 6** The FIA wins the 10<sup>th</sup> prize of “The 2023 Open Data Gold Quality Award” held by the Ministry of Digital Affairs.

---

**November 13** The second meeting of “The 2023 Government Open Data Promotion Group of the MOF” is held.

---





## December 2023

- December 6** The Mobile Filing Service of Individual Income Tax is awarded the 6<sup>th</sup> “Government Service Award” held by National Development Council.
- 
- December 7** “2023 Result Meeting of Robotic Process Automation” is held.
- 
- December 9** A total of 10 global information networks of Customs Administration, the MOF and its four customs offices are integrated into a single website.
- 
- December 20** The second meeting for the MOF’s Information Decision and Security is held.
- 
- December 20** The new function of “Document online submission and approval system” for document transferred by the MOF is launched for the FIA and five NTBs.
- 
- December 24** The new E-invoice Integration Service Platform is launched for operation.
- 
- December 27** The December 2023 project meeting of “Using artificial intelligence technology for improving tax administration efficiency plan of the MOF” with the Taxation Administration, five NTBs, Department of International Fiscal Affairs, and Department of Statistics is held.
- 
- December 28** The second meeting of “The 2023 Government Open Data Advisory Group of the MOF” is held.
- 

