

2023

Annual Report



Fiscal Information Agency, Ministry of Finance



Preface

The FIA continues to uphold the vision of “integrating information resources and enhancing e-governance effectiveness,” and is committed to advancing fiscal digital transformation and innovative smart taxation. In 2025, notable progress has been achieved in deepening the application of Artificial Intelligence (AI), strengthening the resilience of core systems, expanding the ecosystem of cloud invoice services, and reinforcing information security protection and data governance mechanisms. These efforts have comprehensively enhanced the quality of fiscal information services and administrative efficiency.

Such achievements have also received broad external recognition. The promotion of cloud invoices was awarded the “Government Service Award” by the National Development Council. The AI-assisted tool “Business Tax Assistant” developed by the FIA received the Cloud & IoT Innovation Award. In addition,

information security operations were evaluated as “Excellent” by the Ministry of Digital Affairs, demonstrating the FIA’s concrete accomplishments in digital service innovation and cybersecurity protection.

In terms of public convenience services, the FIA has continuously optimized tax service measures. In 2024, the Individual Income Tax e-Filing System introduced a “Quick Filing Process” based on pre-calculated tax statements, achieving the goal of “tax calculation for all” and effectively simplifying filing procedures. A total of 4.84 million filings were completed via mobile devices and online platforms, with 3.73 million downloads of pre-calculated tax statements, of which 2.9 million cases adopted the quick filing process. This reflects strong public recognition of mobile services and streamlined procedures.

Furthermore, in 2025, the usage rate of local tax online filing reached 96.58%, with an overall satisfaction rate of 96.43%. The

online inquiry and payment service for the amusement tax was also launched in October, successfully achieving full online inquiry and payment coverage for all local taxes and steadily improving service quality.

With regard to the promotion of cloud invoices, a total of 6.3313 billion cloud invoices were issued in 2025, representing a 14.35% increase compared to the previous year, with a utilization rate of 64.55%. This contributed to a carbon reduction of 1.29 million metric tons, balancing digital governance with sustainable development goals. The number of mobile barcode carriers exceeded 17.92 million registrations. A total of 463 carrier-issuing institutions (covering 18,142 businesses) participated in the carrier consolidation service, enabling the public to manage cloud invoices more conveniently.

In the areas of Artificial Intelligence and data governance, the FIA has continued to strengthen its AI capabilities, completing a cumulative total of 23 AI models with audit effectiveness. It has also promoted five pilot AI application projects and deployed three data models, while expanding cross-tax data governance summary tables to enhance decision-making analysis and audit support efficiency. Meanwhile, electronic invoice data has been continuously migrated to the big data platform to support cross-agency policy analysis and data traceability, thereby maximizing the value-added application of fiscal data.

Regarding infrastructure and information security resilience, the FIA has continued to expand the resources of the Ministry of Finance's Unified Data Center, maintaining an annual cloud platform availability rate of 99.99%. High-performance host resources have been deployed for the main national tax platform center and the off-site backup center for the local tax platform. Two encrypted cloud backup and recovery drills have been conducted, and a one-way data diode transmission device has been introduced to enhance physical isolation and transmission security, ensuring the stable operation and uninterrupted service of core tax systems.

Looking ahead, the FIA will continue to adopt emerging information and communication technologies and plans to leverage generative AI to enhance tax application systems, building a secure, intelligent, and resilient fiscal information service framework. With the goals of "stabilizing core systems, supporting dynamic resource allocation, developing intelligent services, and promoting cross-domain resource utilization," the FIA will continue to refine its operations and look forward to receiving continued guidance and support from all sectors.

Chang Wen-Hsi

Director-General
Fiscal Information Agency, Ministry
of Finance

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Organization and Functions

- Organization of the MOF
- Organization of the FIA



Lee Su-Lan

Deputy Director



Hsieh Ming-Feng

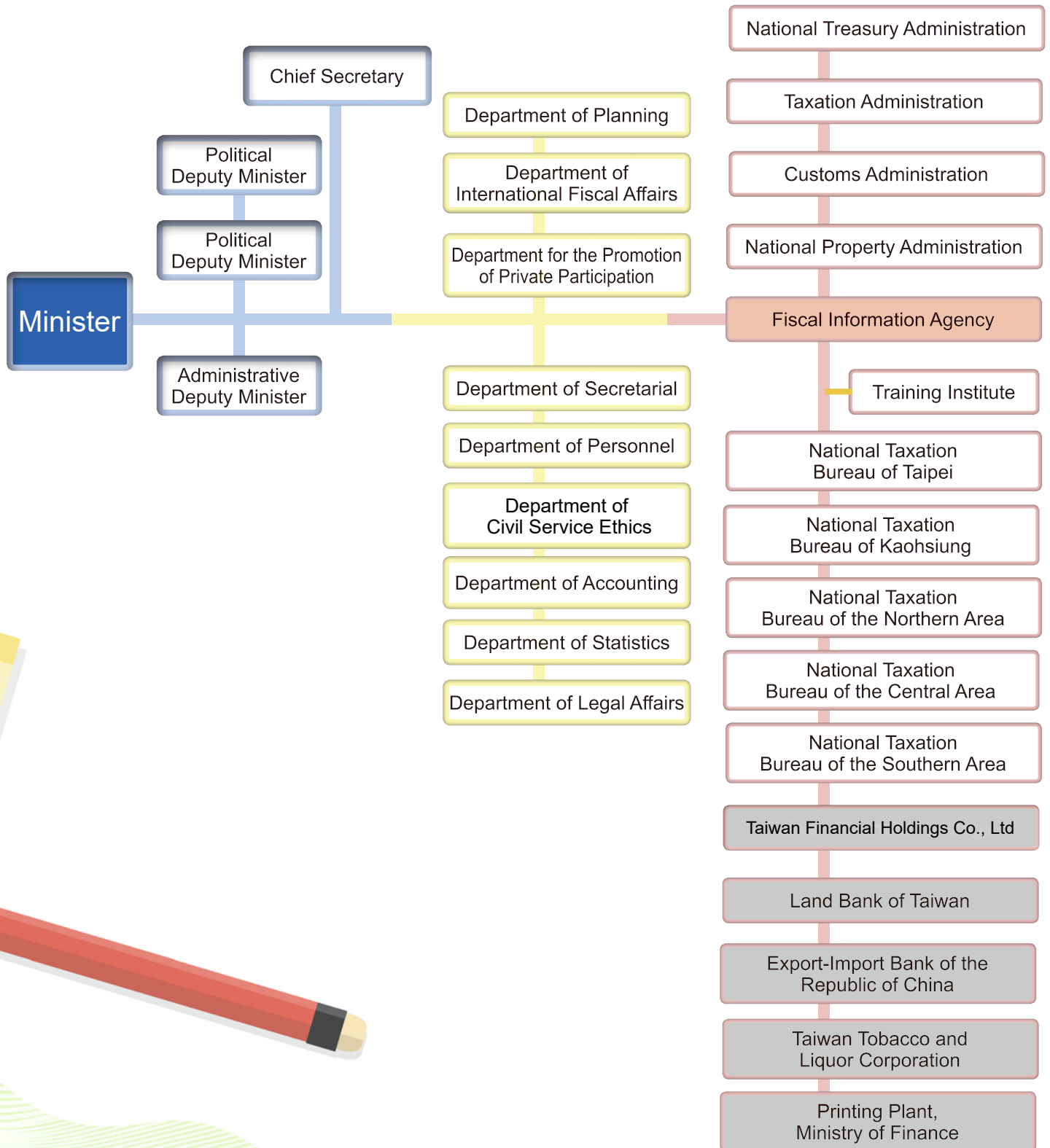
Deputy Director



Lu Po-Chang

Chief Secretary

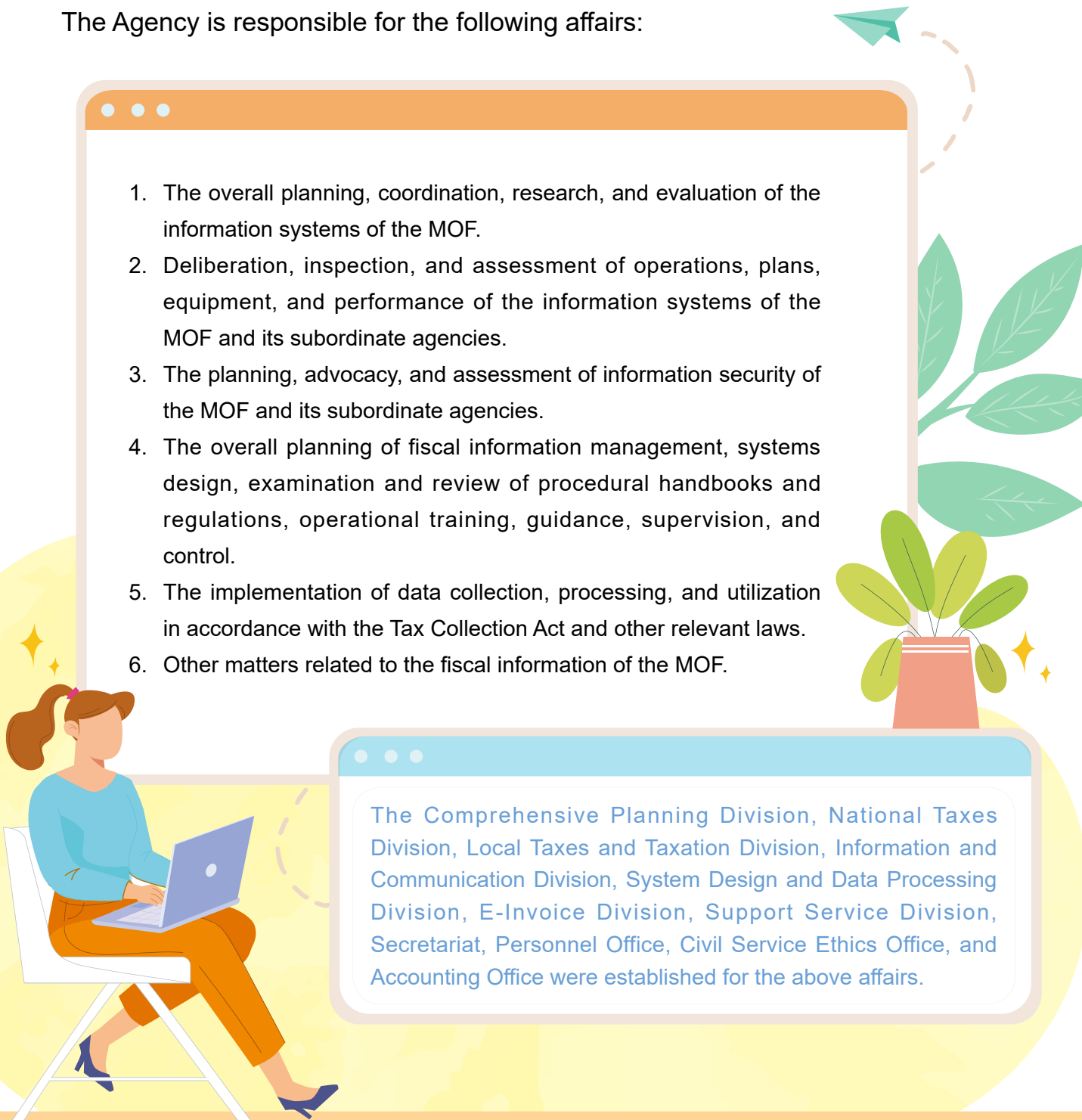
A. Organization of the MOF



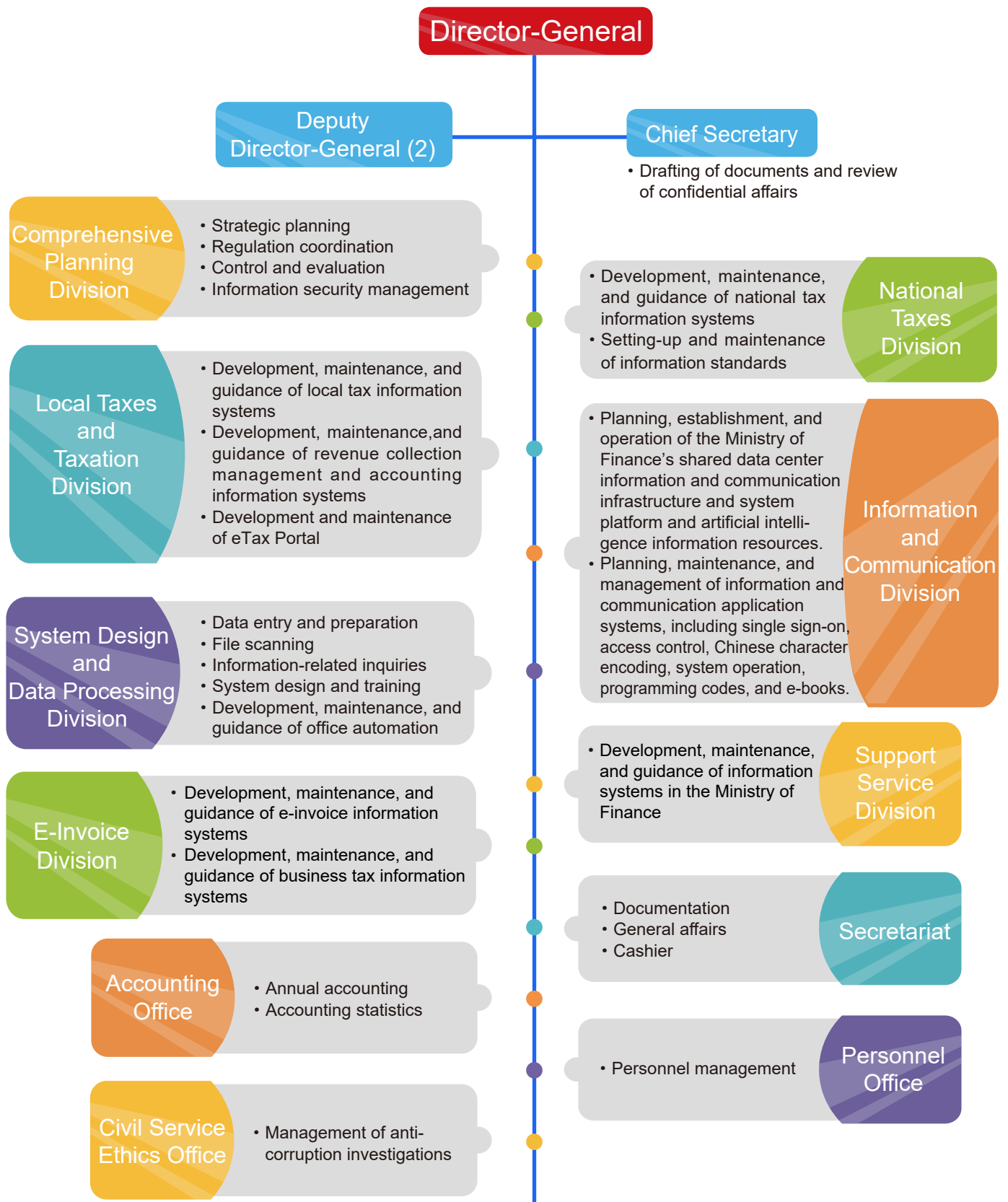
B. Organization of the FIA

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. 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

As of the end of 2025, the FIA had a total of 349 personnel in actual service, including 262 civil servants and 81 contract-based personnel and 6 technical workers. By educational attainment, the majority held bachelor's or master's degrees. By age group, personnel aged 40 to 59 constituted the largest proportion. By gender, the number of female personnel slightly exceeded that of male personnel.

Table 2-1 Educational Attainment Statistics

Education Attainment No. of Staff	Doctorate	Graduate Institute	University	Junior College	Senior High School
Operational Level					
Senior Grade	2	23	5	2	0
Assistant Grade	1	84	66	3	0
Junior Grade	1	13	49	12	1
Contract Employee	0	7	22	30	2
Total	4	127	142	47	23
Rate %	1.17	37.03	41.40	13.70	6.70

Table 2-2 Age Statistics

Age Group No. of Staff	29 or under	30-39	40-49	50-59	60-65
Operational Level					
Senior Grade	0	0	5	21	6
Assistant Grade	7	36	62	42	7
Junior Grade	22	16	15	15	8
Contract Employee	0	3	5	49	24
Total	29	55	87	127	45
Rate %	8.45	16.03	25.37	37.03	13.12

Table 2-3 Gender Statistics

No. of Staff Operational Level	Gender		
		Male	Female
Senior Grade		12	20
Assistant Grade		83	71
Junior Grade		46	30
Contract Employee		19	62
Total		160	183
Rate %		46.65	53.35

Table 2-4 Statistics of Actual Manpower from 2021 to 2025

No. of Staff Personnel Category	Year					
		2021	2022	2023	2024	2025
Civil Servants		266	272	267	266	262
Contract Employee		87	87	86	83	81
Technical Workers		10	9	8	6	6
Total		363	368	361	355	349



B. Expenditure

1. Unit budget

The total amount of the budget in 2025 was NT\$2,184.563 million (including additional budget NT\$5.283 million and secondary reserve fund NT\$16.674 million). The final accounts totaled NT\$2,182.969 million, including information service; hardware and software; data transmission, entry and processing; personnel costs; and other payments.

Table 2-5 The Annual Unit Budgets of FIA Executive Expenditure in 2025 Unit: NT\$M

Item	Budget Number	Final Accounts	
		Amount	Percentage (%)
Total	2,184.563	2,182.969	100.00
Information service	629.156	514.549	23.57
Hardware & software	977.828	1,017.792	46.62
Data transmission, entry, and processing	10.610	85.709	3.93
Personnel costs	442.646	441.303	20.21
Other payments	124.323	123.616	5.67

2. The special budget for the fifth phase of the central government's forward-looking infrastructure plan (2025)

The total amount of the budget was NT\$114.489 million. The total amount of the final accounts was NT\$114.486 million, including information service; hardware and software; and data transmission, entry, and processing.

Table 2-6 The Annual Special Budgets of FIA Executive Expenditure in 2025

Unit: NT\$M

Item	Budget Number	Final Accounts	
		Amount	Percentage (%)
Total	114.489	114.486	100.00
Information service	101.161	100.719	87.98
Hardware & software	6.570	7.008	6.12
Data transmission, entry, and processing	6.758	6.759	5.90



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

Maintain stable website operations, regularly conduct website inspections and accessibility certification testing, and provide information related to the Ministry of Finance, including press releases, laws and policies, and treasury and taxation services.

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. Regular disaster recovery drills are conducted accordingly.

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 temporary work-from-home arrangements have been established.

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 host server 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.

10. Promotion of Information and Communication Security Management

In accordance with the Cyber Security Management Act, the FIA carries out MOF information and communications security operations, formulates the annual cybersecurity plan, and submits reports on implementation status. It also conducts cybersecurity incident response drills and social engineering awareness exercises to enhance the cybersecurity protection capabilities of the MOF.

Furthermore, in order to strengthen the cybersecurity management of outsourced information systems of the MOF, audits of contractors for core information systems are conducted annually, while audits of contractors for non-core information systems are completed for all outsourced vendors within a three-year period.

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 2025. 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 on November 22, 2024.
5. In order to strengthen personal data security in the tax systems of the MOF, the FIA passed the ISO 27701 audit on October 9, 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 subordinate agencies of the MOF and the specific non-government agencies under its management, on-site audits were carried out at the National Taxation Bureau of the Northern Area, the Training Institute, the Kinmen Kaoliang Liquor Inc., and the Matsu Liquor Factory Industry Co. in October 2025. In addition, the report “Common findings and high-risk issues of the MOF’s information security audits in 2025” 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 MOF subordinate 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 2025 the subordinate agencies of the FIA undertook audits of outsourced manufacturers and completed them by October 2025.
8. On November 12 and 18, 2025, two information security events were held for the heads of local tax collection agencies of the MOF and its subordinate agencies and counties and municipalities, information security chiefs, and a senior official of the FIA, using real-world cases to explain the causes and impacts of security incidents, and promote emerging cybersecurity defense strategies, 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 2025, the team completed penetration testing on 57 external websites of the MOF and its subordinate agencies, and information security diagnostics on one subordinate agency 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 periodically thereafter. The assessment results gain insight to potential hacker intrusion pathways and lateral attack methods. This comprehensive review aims to fully examine the cybersecurity risks within the MOF's tax system and enhance overall system defense capabilities.

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

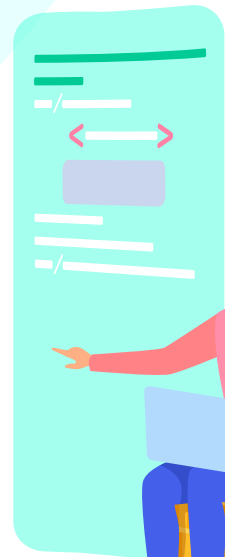
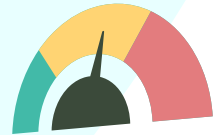
information by grading, classification, and phased inventory, and to develop and revise the Open Data promotion projects of the MOF agencies (and institutions), in addition to checking and reviewing the processing situation of external Open Data requirement. As of the end of 2025, the MOF opened 2,166 datasets on the Government Open Data Platform. As before, the MOF also participated in the “Open Data Award of 2025” held by 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 2025 English information on the official website platforms and promoted the bilingualization of financial information.
4. Examination of the information projects of 2026 and the budget estimation of 2027 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.

IV

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 2025, 1,013,463 individual income tax cases were declared via e-Filing, representing 94.30% 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
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
2025	1,013,463	94.30	34,046	3.17	27,247	2.54	1,074,756

Source: Individual Income Tax Data Electronic Declaration Operations System.



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

In 2025, 6,161,109 cases of individual income tax returns were filed via e-Filing or electronic media, representing 99.22% of the total of 6,209,754 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
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
2025*	6,161,109	99.22	40,422	0.65	8,223	0.13	6,209,754

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

2. National Taxation Bureaus

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

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 2025, 195,630 cases were declared by this method, representing 25.3% 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
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
2025	195,630	25.30	388,104	50.19	189,475	24.51	773,209

Source: Files provided by the National Taxation Bureaus.

d. Individual Income Tax e-Filing for Foreigners

In 2025, 411,247 cases were filed via e-Filing or other electronic media, representing 87.23% of the total of 471,430 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
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
2025	411,247	87.23	28,896	6.13	31,287	6.64	471,430

Source: Files provided by the National Taxation Bureaus.

e. Individual Income Tax e-Filing for Professional Practitioners

In 2025, 34,437 cases were declared via e-Filing, representing 82.62% 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
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
2025	34,437	82.62	41,681

Source: Files provided by the National Taxation Bureaus.

f. Filing of Profit-seeking Enterprise Income Tax Return

In 2025, 1,124,234 cases were filed via e-Filing or other electronic media, representing 99.96% of the total of 1,124,664 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
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
2025	1,124,234	99.96	430	0.04	1,124,664

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 2025, 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
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
2025	19,951	100.00	0	0	19,951

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 2025, 1,113,238 cases declared via e-Filing, representing 97.89% of a total of 1,137,182 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
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
2025	1,113,238	97.89	23,837	2.10	107	0.01	1,137,182

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 2025 was 862, representing 99.88% of a total of 863 filed. The number of futures transaction tax returns filed via e-Filing in 2025 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
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
2025	862	99.88	1	0.12	863

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	Via e-Filing		Manually		Total
Taxation Year	Cases	Rate %	Cases	Rate %	Cases
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
2025	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 2025 was 1,090, representing 99.36% of the total cases; the number of cases of tobacco and alcohol tax declared via e-Filing in 2025 was 345, representing 99.42% of the total.

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

Type	Via e-Filing		Manually		Total
Taxation Year	Cases	Rate %	Cases	Rate %	Cases
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
2025	1,090	99.36	7	0.64	1,097

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	Via e-Filing		Manually		Total
Taxation Year	Cases	Rate %	Cases	Rate %	Cases
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
2025	345	99.42	2	0.58	347

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 12,002 and the number of gift tax cases declared via e-Filing was 22,532 in 2025.

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

Type	Via e-Filing		Manually		Total
Taxation Year	Cases	Rate %	Cases	Rate %	Cases
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
2025	12,002	50.48	11,776	49.52	23,778

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
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
2025		22,532	49.19	23,272	50.81	45,804

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 0.77 million in 2025, 11.07% 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. Since 2022, as the pandemic subsided, the total number of VAT refund cases has been increasing year by year. In 2025, the total number of VAT refund cases was over 1.09 million, an increase of 7.65% compared to 2024.

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
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
2025	363,368	734,639	27	1,098,034

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 127,848 in 2025.



B. E-invoice Services

1. Increasing the adoption rate of e-invoice carrier

a. 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 in developing applications that incorporate cloud invoice mobile barcode functionality and improve the user experience. In 2025, the number of mobile barcode registrations has exceeded 17.92 million.

b. Promoting the one-stop access of all member carriers

The plan promoted the one-stop access of all member carriers and simplified carrier consolidation operations, allowing users to manage their cloud invoices through a single mobile barcode carrier. In 2025, 463 types of member carriers and 18,142 business entities have participated in this service.

c. 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 barcode application, carrier consolidation, and the setup of prize redemption accounts, provide one-stop service, encourage the download of the “Uniform Invoice Redemption APP” to facilitate storage, management, donation, and redemption of cloud invoices.

d. 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 in the number of cloud invoices issued year by year. A total of 6.33 billion cloud invoices were issued in 2025, an increase of 14.35% compared to 2024. The usage rate of cloud invoice in 2025 was 64.55%, increasing by 4.9 percentage points over 2024.

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 (%)
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%
2025	633,130	980,803	64.55%

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 3.03 million cases were handled via the new network system as of 2025, thus saving time needed for related work.

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

Taxation Year \ Type	Via e-Filing		Manually		Total
	Cases	Rate%	Cases	Rate%	Cases
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
2025	3,035,112	96.58	107,596	3.42	3,142,708

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, 130,732 cases were processed, totaling NT\$503,808,000 in tax exemptions.

3. Promoting the “Real-Time Deed and Land Value Increment Tax Notification Service”

To address increasingly sophisticated real estate fraud schemes and strengthen the protection of citizens’ assets, this service was officially launched on July 1, 2025. It utilizes information technology to establish a front-end early warning mechanism for tax filings. By integrating the “Local Tax Online Filing System” and the “General Service Counter,” the service provides diverse application channels for the public. When a Deed Tax or Land Value Increment Tax filing is recorded for any property under an individual’s ownership, the system automatically detects it and immediately sends notifications via email, SMS, or LINE. This assists the public in instantly identifying suspicious activity, effectively curbing the risks of fraudulent transfers or misuse, and safeguarding their assets.

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.
- c. Due to the US reciprocal tariffs policy, the e-Tax Portal has added online application and progress inquiry functions for “Applying for Deferred or Installment Payment of Taxes” and “Applying for Refund of Excess Business Tax Payments.” Also, the e-Tax Portal has set up a special webpage to help the public quickly access and apply for these services.
- d. To align with the amendment to Article 12-5 of the Commodity Tax Act, the e-Tax Portal has added online application and progress inquiry functions for “Commodity Tax Reduction/Refund on Newly Purchased Vehicles.” The e-Tax Portal modified the function of “consumer self-check eligibility verification” to help consumers confirm whether they qualify for a tax refund.

2. Integration of tax payment information system

- a. The FIA continuously promotes the mobile/electronic payment of tax payment services. There are 30 APPs, which include 21 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 16,345,818 cases of tax payment to the amount of NT\$73.1 billion, and financial institutions received a total number of 17,333,078 cases to the amount of NT\$3,056 billion and electronic payment channels received a total of 11,090,658 cases to the amount of NT\$502.7 billion in 2025.

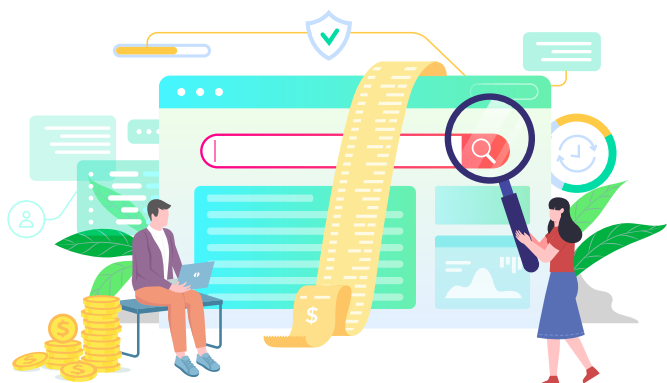


Table 4-18 Statistics of Received by Tax Payment Channels Cases in 2025

Tax Payment Channels \ Type	Cases	Case Percentage (%)	Amount (NT\$ million)	Amount Percentage (%)
Automatic Teller Machine	395,682	0.88	7,409	0.20
Credit Card via the Internet	5,534,395	12.36	299,376	8.24
Convenience Stores	16,345,818	36.51	73,065	2.01
Designated Accounts Transfer	2,592,480	5.79	105,564	2.91
Current Savings Accounts via Interactive Voice Response System	4,187	0.01	72	0.01
Current Savings Accounts via the Internet	821,732	1.84	39,926	1.10
Financial Chip Card via the Internet	1,536,530	3.43	48,052	1.32
Electronic Payment Service	205,652	0.46	2,304	0.06
Financial Institutions	17,333,078	38.72	3,056,382	84.15
Total	44,769,554	100.00	3,632,150	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 subordinate agencies

By connecting the internet network of the MOF and subordinate 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 2025, a total of 37,525 manually declared cases of Individual Income Tax and 460,270 of Withholding Individual Income Tax were filed in time for cross-checking and tax assessment by computer.

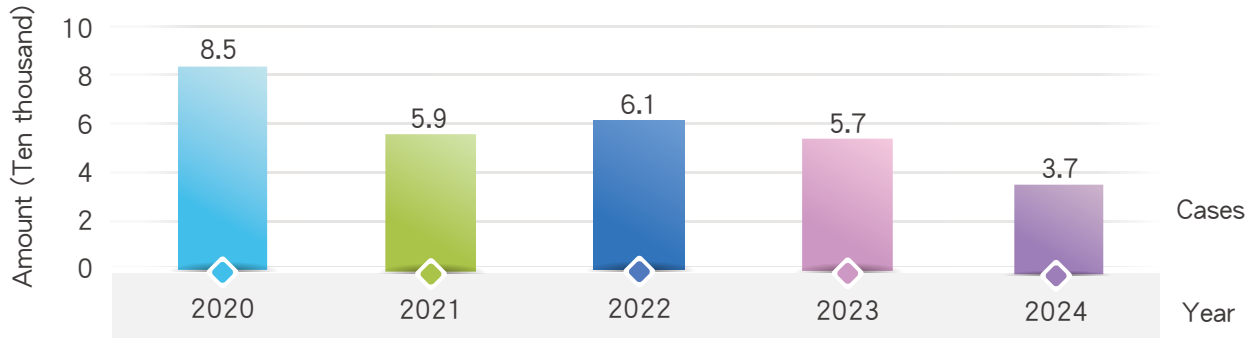


Figure 4-1 Statistic of Manually Declared Cases of Individual Income Tax Filing

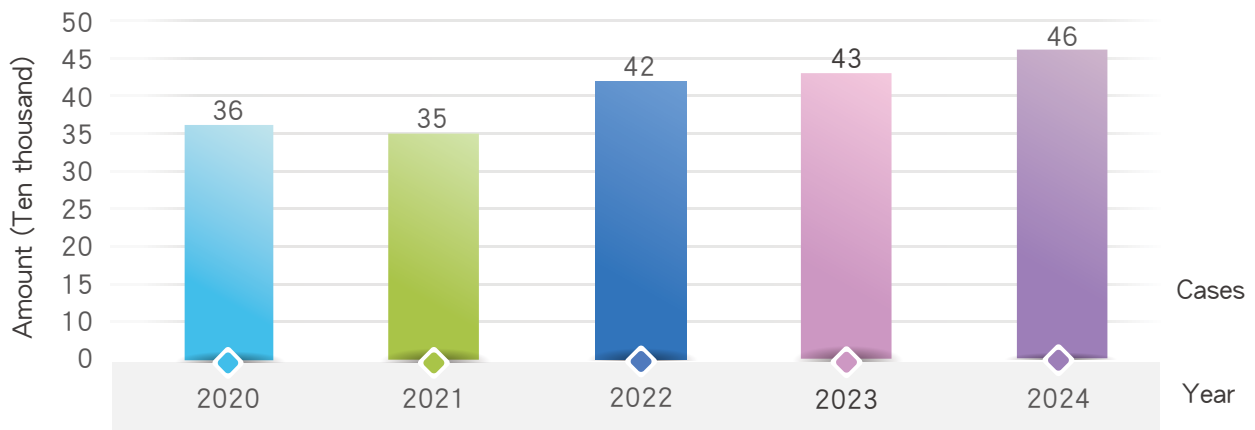


Figure 4-2 Statistic of Manually Declared Cases of Withholding Individual Income Tax Filing

7. Scanning Process of Rental Housing Approval Forms

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 2025 decreased by about 7,000 cases compared with 2024, greatly reducing the manpower costs of the FIA and taxation bureaus on book binding, packing, shipping, data compilation, and scanning.

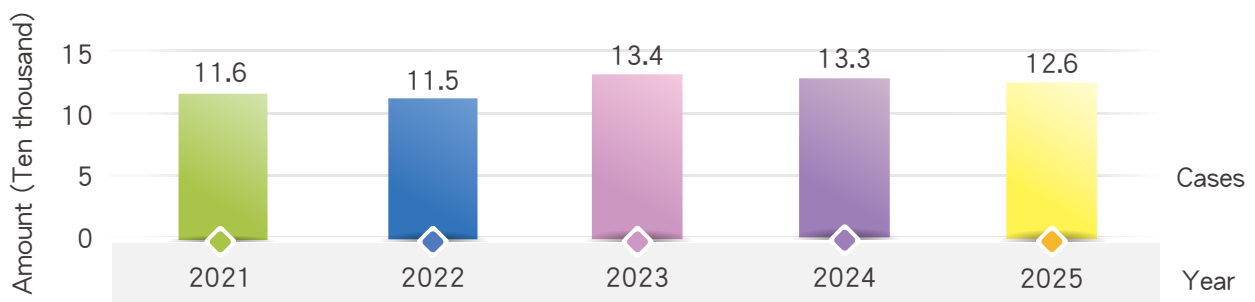


Figure 4-3 Statistics of Scanned Cases of Rental Housing Approval Forms

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 2021 to 2025 are as follows:

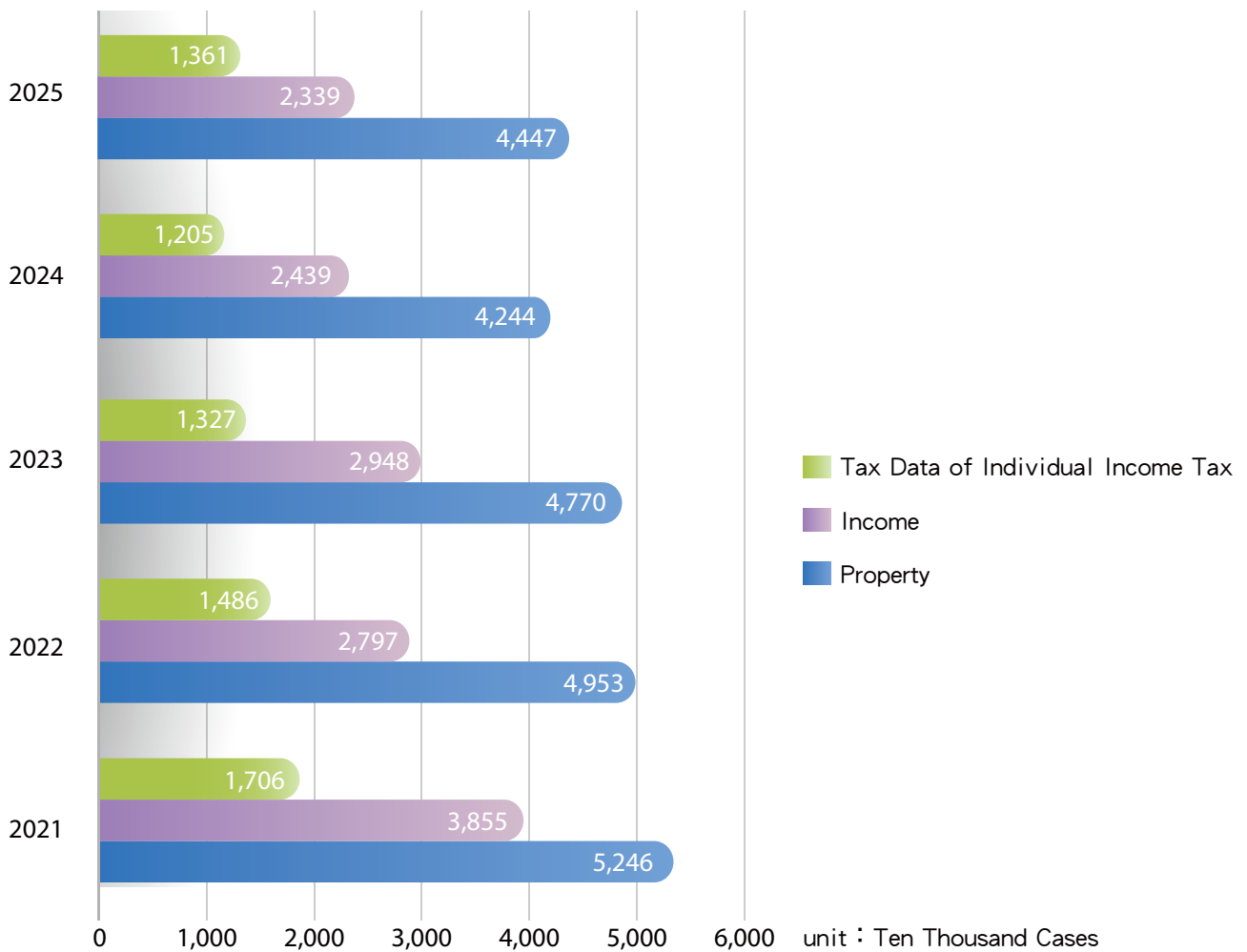


Figure 4-4 Investigated Cases of Property Tax, Income Tax, and Tax Data of Individual Income Tax Registration from 2021-2025

9. Selection and auditing of individual income tax cases

The annual selection and auditing operations of the five National Taxation Bureaus in 2025 is as follows:

- a. In 2023, 450 cases of performance statistics reports were printed, reviewed, and mailed to the Taxation Administration, Ministry of Finance.
- b. In 2024, 450 cases of monthly reports were compiled and archived.
- c. In 2025, 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 2,853 tax data files. The FIA completed 2,520 file transfers with other agencies.



V

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. In 2025, the next-generation local tax interagency data exchange service was completed, along with penetration testing and vulnerability scanning, database performance tuning, and data reorganization, to improve system execution efficiency. The FIA promoted the “National Taxation Information System Sustainable Development Project,” and the project was approved by the Executive Yuan on April 28, 2023. By March 23, 2025, the migration of the national tax database was completed, followed by the continued implementation of platform and system migration as well as functional reengineering, with the aim of building a next-generation national tax platform.

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. Expanding the use of AI technology to enhance tax administration efficiency

The “Plan for Enhancing Tax Administration Efficiency through AI Technology 2.0” was approved by the MOF on December 11, 2024, adding the adoption of generative AI technologies and large language models (LLMs) for application in fiscal information services. In 2024, a Proof of Concept (PoC) model was adopted for integration into tax administration systems to develop generative AI-assisted tools for tax administration, such as the “Business Tax AI Assistant,” in order to enhance administrative efficiency. In parallel, data science workshops are being continuously organized in collaboration with regional National Taxation Bureaus. By leveraging data analysis, machine learning, and other AI technologies, intelligent case-selection models are being developed to detect anomalous behavior, strengthen the audit capabilities of tax officials, and enhance tax fairness and transparency.

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 96.43% in 2025.
- b. The 24-hour intelligent customer service provides consultation services covering all local taxes, including land value tax, land value increment tax, house tax, deed tax, vehicle license tax, stamp tax, and amusement tax, as well as guidance on electronic filing. A total of 24,358 service uses were recorded, enabling the public to access services anytime, anywhere.
- 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 October 1, 2025, the FIA launched online payment services for the amusement tax, allowing taxpayers to pay their taxes online or at convenience stores.

5. Improve e-Tax Portal online services

To align with the amendment to Article 12-5 of the Commodity Tax Act, the e-Tax Portal has added online application and progress inquiry functions for “Commodity Tax Reduction/Refund on Newly Purchased Vehicles” in October 2025. The e-Tax Portal modified the function of “consumer self-check eligibility verification” to help consumers confirm whether they qualify for a tax refund.

6. Digital service plan to promote E-invoice

- a. The E-invoice Platform is designed with a microservice architecture and hybrid cloud framework. 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 100%.

- 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). Seven services have completed cross-agency T-Road interfaces.
- d. The FIA offers smart customer service to help users solve problems regarding e-invoice. The smart customer service knowledge base is expanded and revised continuously to achieve coverage and accuracy rate of 99.8%.
- e. The FIA offers online applications of e-invoice services to reduce paper consumption. In 2025, the number of applications was 13,045 (including paper and online), and the number of online applications was 9,254, accounting for 70.94% of the total of all applications.

7. Project for the development and maintenance of the Uniform Invoice Prize Redemption Application by the Ministry of Finance

- a. The FIA has redesigned and continues to develop the Uniform Invoice Prize Redemption Application. Through enhanced user interface and user experience (UI/UX) design analysis, the app optimizes user experience and system functions, integrates the prize redemption financial account settings between the Uniform Invoice Prize Redemption Application and E-invoice Platform, thereby increasing user satisfaction and expanding its overall service effectiveness.
- b. The FIA established a dedicated middleware system for the Uniform Invoice Prize Redemption Application, along with highly flexible and scalable cloud computing and storage resources, to enable timely allocation of system resources and improve the public's efficiency in querying cloud invoices and redeeming prizes.



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 2025, a total of twenty-five 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 include 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 2025, a total of fifty-five 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. Upgrade and replacement of FIA computer facilities

To accommodate the growing demands of computer facilities and adhere to the energy efficiency requirements of green energy data centers, the generator located in basement level one (B1) of the FIA was replaced in June 2025 as part of this initiative.

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

The FIA optimized the centralized Internet access lines of the MOF and its subordinate agencies, built centralized network egress load balancing equipment to improve connection stability, and installed high-quality dynamically detecting and switching 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. Also, the FIA integrated monitoring data from the cloud platform of the MOF's shared data center and the internal and external backbone networks into AIOps.

13. Replacement of the original tax electronic gate transmission mechanism with a cross-agency data transmission mechanism (T-Road)

The T-Road mechanism has been adopted for cross-agency data transmission. 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 2025, a total of two training courses – penetration testing of information security and artificial intelligence – were completed, with 12 trainees certified in each course.

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

In 2025, 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 189 suggestions were proposed and have been improved upon.



16. The maintenance project of the tax-assisted administrative systems in 2026

To further enhance tax-assisted administrative systems functionality, the FIA has completed the contract signing for 2026 annual maintenance project procurement on December 11, 2025.

17. Importing Robotic Process Automation (RPA)

In order to achieve goals of business automation, intelligence, and mobility, the FIA and five NTBs have completed thirty-one processes of RPA and AI integration evaluations in 2025. To enhance administrative efficiency and staff technical capabilities, a 54-hour RPA training session was conducted, and technical consulting services were provided.

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. Enhance the accessible web-based filing service for Individual Income Tax

To enable visually impaired taxpayers to file their tax returns independently, an accessible web-based tax filing system has been introduced. By obtaining accessibility certification and integrating with screen-reading software, the system allows visually impaired taxpayers to achieve the goal of completing online tax filing from home.

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 successfully implemented 24-hour intelligent customer service for all local taxes. Meanwhile, the FIA has enhanced LINE push notifications, achieved comprehensive online tax services for all local taxes, and expanded KIOSK payment services, thereby improving overall online filing and service functions.

6. Smart Cloud Transformation of the e-Tax Portal

This initiative facilitates the cloud-based intelligent transformation of the e-Tax Portal to augment holistic digital resilience. Through the deployment of AI technologies, the project seeks to refine operational protocols and fortify platform robustness, thereby maximizing service accessibility and realizing the vision of Smart Government.



7. Optimize e-invoice service to upgrade service and add value

The FIA continues to optimize e-invoice service and raised the quality of e-invoices open data, integrate the transmission of cross-agency data and e-invoices, and adopt generative AI smart customer services to improve overall service efficiency.

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

The FIA has established a management and monitoring mechanism for information services, including the main and backup centers of the outsourcing service project for the sustainable development of the National Tax Information System, internal and external backbone networks, and networks, servers, databases, shared system software, and applications of the National Taxation Bureaus in various regions.

9. Upgrade and replace FIA computer facilities

The FIA carries out data center optimization tasks to resolve the insufficiency of existing resources and improve the Power Usage Effectiveness (PUE) of current facilities, moving toward the goal of establishing green data centers.

10. Adopt encrypted cross-agency transmission channel T-Road

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.

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

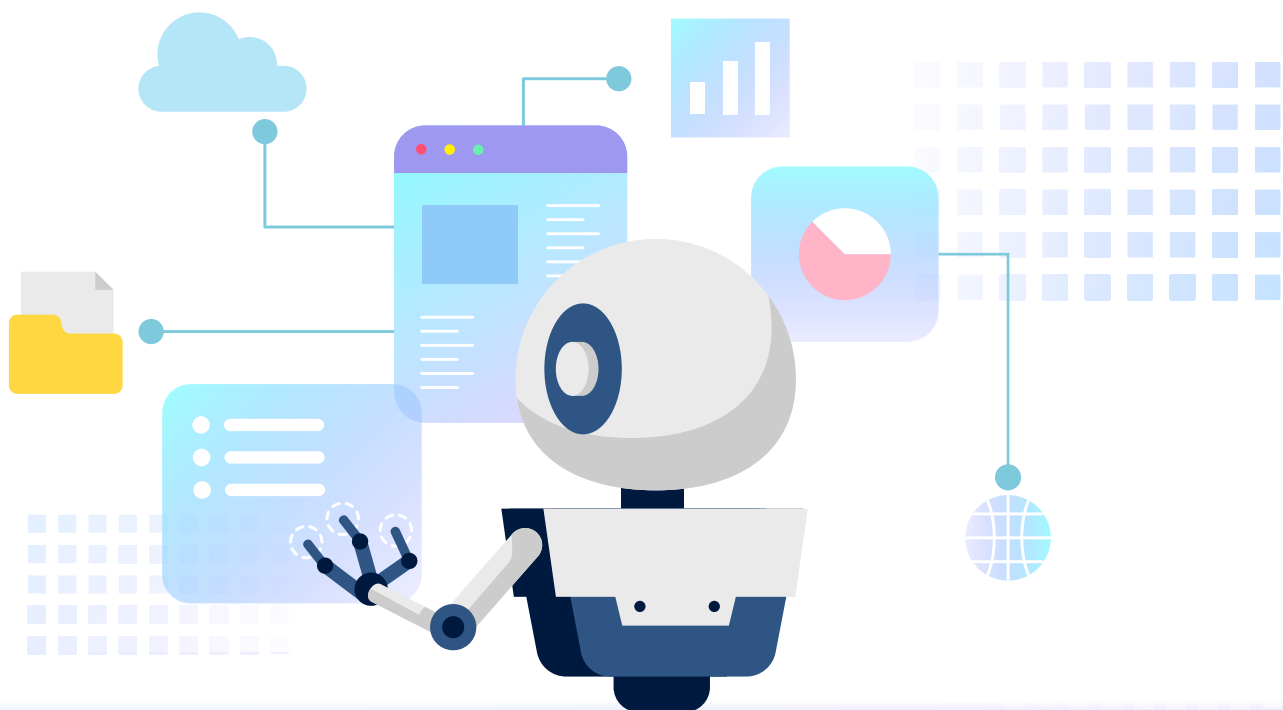
In order to achieve the goal of centralizing the data center structure within the ministry, the FIA will continue to promote the improvement of the service capacity of the cloud platform of the MOF's shared data center, and provide it for the use of the MOF and its subordinate agencies.

12. Continue refining Robotic Process Automation (RPA) towards intelligent solutions

The FIA will continue integrating AI with RPA processes, while offering RPA workshop training to expand the adoption of intelligent solutions or optimize existing processes to increase the efficiency of resource utilization.

13. Optimize 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 to optimize system security and the user interface.



VI

Major Events in 2025

July 15

行政院國家資通安全會報第45次委員暨
114年中央及地方政府資通安全長會議



November 21



November 25



Graduation photo



January 2025

January 16 Mr. CHIANG, WEN-PIN, the new Director of the Support Service Division, assumes his post.

February 2025

February 28 Artificial intelligence (AI) technology is introduced to build the AIOps for the cloud platform and local tax platform.

March 2025

March 3 Ms. MOU, SHANN-LING, the new Director of the Information and Communication Division, assumes her post.

March 21 Ms. CHANG, CHI-WEN, the new Director of the Accounting Office of the FIA, assumes her post.

April 2025

April 2 Ms. CHEN, SHU-PING, the new Director of the Civil Service Ethics Office of the FIA, assumes her post.

May 2025

May 1 E-filing service of individual income tax (including web and mobile) adds a fast e-filing process and allows users to easily complete the e-filing.

May 28 Cooperative Educare Service Center in Fiscal Information Agency, MOF successfully completes the enrollment announcement for the 2025 semester, with a total of 40 students enrolled.

June 2025

- June 19** The first meeting of “The 2025 Government Open Data Promotion Group of the MOF” is held.
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- June 20** The first meeting for the MOF’s Information Decision and Security is held.
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- June 30** The replacement of the generator located in basement level one (B1) of the Fiscal Information Center is completed.
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July 2025

- July 15** The FIA demonstrated excellent performance in the 2024 Cyber Offensive and Defensive Exercise organized by the National Cyber Security Council of the Executive Yuan and is honored with an Outstanding Agency Award presented by the Ministry of Digital Affairs.
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- July 16** The first meeting of “The 2025 Government Open Data Advisory Group of the MOF” is held.
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October 2025

- October 1** The amusement tax online payment is launched.
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- October 16-17** The conference on “The Chief Information Officers of the MOF and Its Subordinate Agencies of 2025” is held.
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November 2025

- November 13** The second meeting of “The 2025 Government Open Data Promotion Group of the MOF” is held.
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- November 21** The E-Invoice Project is awarded “The 8th Government Service Award Value-added services of digital innovation Award.”
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- November 25** “Business Tax Assistant” is honored with the 2025 Cloud IoT Innovation Award for Outstanding Application.
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December 2025

- December 18** The FIA receives the Excellence Award from MODA for its outstanding performance in the 2025 Performance Evaluation of Information and Communication Security Operations for Government Agencies.
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- December 19** The second meeting of “The 2025 Government Open Data Advisory Group of the MOF” is held.
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- December 23** The second meeting for the MOF’s Information Decision and Security is held.
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- December 31** The third phase of hardware and software construction is completed for the “Ministry of Finance Shared Data Center Cloud Platform Maintenance and Expansion Project.”
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