

Analysis Report on Cost-Benefit Analysis of the “Construction of Next-Generation Tax Platform Project” and Explanation of Related Financial Resource Allocation and Fund Utilization for the Fiscal Year 2023 Budget Proposed by the Ministry of Finance

Cost-Benefit Analysis of the Chosen Plan and Alternative Plans

1. The Objective of the Plan: Improving local tax services and administrative effectiveness, strengthening information security of the tax platform, and maintaining tax fairness.
2. Components and Expected Benefits of the Chosen Plan:
 - (1) By replacing relevant equipment of the local tax bureaus of the MOF, joint prevention goals are achieved to ensure the quality of network services and increase the availability and security of the system to maintain the resilience of national tax collection operations.
 - (2) Based on the existing local tax information network architecture and application environment, the local tax system will be operated in a virtualized manner, and high-performance servers and other related software and hardware equipment will be built to provide a safe, stable, and efficient tax platform.
 - (3) The MOF aims to proactively improve services. For example, tax collection agencies will proactively incorporate the process of providing vehicle tax exemption services; in addition, “active direct tax refund processing for vehicle registration change data” will be provided to simplify the tax refund process.
 - (4) This Agency will coordinate the establishment of a dedicated line between land administration agencies and this Agency, automatically transmitting relevant data to this Agency on a regular basis, so that managers of the land price tax system and housing tax system in various counties and cities can regularly review and facilitate the execution of operations, reduce manual work, and improve administrative efficiency.
 - (5) The Agency establishes data collection and integration management services, strengthens data protection, and provides security control and monitoring analysis management services from data sources, processes, and outputs to support various public-private collaborative applications.
 - (6) The introduction of information service management and monitoring mechanisms provides relevant mechanisms for monitoring, testing, and statistics for various service level indicators, which is used as the management database for information service-oriented configuration information collection platform between various processes.
 - (7) The Agency promotes the Security Software Development Life Cycle (SSDLC), introduces security protection measures, and develops a tax system that meets the

needs of information security. Information communication system protection requirements are managed to ensure information communication system protection baseline control measures.

Financial Resource Allocation

The total budget approved for the “Construction of Next-Generation Tax Platform Project” is NTD 1,084,567,000, allocated over four years from fiscal year 2023 to 2026. The funding allocation process involves budget approvals and planning in line with the budgetary procedures.

Fund Utilization Situation

Annual Work Items and Implementation Schedule

Work items	Fiscal year			
	2023	2024	2025	2026
1. Prepare digital resources for tax bureaus				
2. Promote the transfer of local tax system platforms				
3. Construct proactive smart tax services				
4. Expand cross-agency data interface services				
5. Strengthen data integration and governance mechanisms				
6. Information service management and monitoring mechanism				
7. Improve information and communication security management efficiency				
8. Establish resources and protection management mechanisms for local tax collection agencies				