



# 2021

# 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 Taiwan's mobile identification, 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 colleagues, 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 adheres to the concept of people-oriented, government integration and data sharing, and leads the inter-ministerial cooperation of the central government. Since 2017, one-stop service for real estate transfer has integrated 22 local cities taxation and land administration departments. The service won the 4<sup>th</sup> Government Service Award Digital Innovation and Value-added Award. In the future, 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 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 Service and Resource Integration Project". As of 2021, the FIA has implemented the eTax Portal and tax auxiliary administrative systems for tax authorities, and launched the smart service tax portal.

## B. Tax Online Service Upgrade Platform Project

In order to improve tax online services, the FIA has planned to create a friendly tax declaration interface, make good use of convenience store kiosks to extend service locations, and provide certification services and a comprehensive anti-tax avoidance information service network. By the end of 2021, there were 1,777,400 cases of income tax declaration through the web online version, and user satisfaction was as high as 99.13%. The users of mobile phone certification service



reached 1,326,500, accounting for 31.49% of the online reporting users. Convenience store kiosks continue to provide reprinting of tax pre-calculation and payment form service and printing service for inquiry code of income and deduction information. There are nearly 12,000 convenience stores under the four major brands in Taiwan, providing services for nearly 70,000 people. In 2021, the United Kingdom was added as an international information exchange partner country, and the information exchange operation was completed.

#### C. Smart Tax Service Project

In order to improve the quality of tax information and the efficiency of tax administration services, the FIA has planned to integrate and rebuild the current tax auxiliary systems, built a data governance mechanism, artificial intelligence and machine learning analysis operating environment, and cultivate tax data analysis talents. By the end of the 2021, the establishment of artificial intelligence and machine learning analysis operating environment has been completed, and a total of 570 tax data analysis professionals have been cultivated.

#### D. 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 2021, 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 489 financial institutions have declared financial estate data, and the ratio of the total number of institutions providing financial estate inquiries reached 100%.

#### E. Local Tax Smart Online Service Project

The six major functions of the project are 24-hour smart customer service, advanced online tax payment service, friendly interface for local tax reporting and payment web pages, expansion and integration of tax returns, cross-organization of tax information, and mobile local tax online declaration service. The intelligent customer service will be coordinated by various local tax collection agencies to establish knowledge points during the construction period. After it is brought online, it will provide the public with 24-hour consultation service on common tax issues, and gradually increase the number of tax items that can be consulted. In order to improve the convenience of use, the friendly

interface of the local tax reporting and payment webpage provides satisfaction questionnaires. Starting in 2023, the tax form integration function will be provided according to tax items to facilitate the public to obtain accurate and concise tax information, and the tax information cross-organization interface function and the mobile local tax network declaration service helps to reduce the compliance cost of local taxation and improve the administrative efficiency of tax collection agencies.

#### F. 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 2021 include the construction project to improve the energy efficiency value (Power Usage Effectiveness) of computer facilities, the construction of the network security equipment of the fiscal backbone network and the data exchange mechanism between the fiscal intranet backbone network, the expansion of the main center resources of the cloud shared resource area, the maintenance of the cloud platform, building tax convenience services and tax auxiliary administrative service system software, integrating and establishing an expandable Security Operation Center, and implementing platform security inspection and monitoring.

#### G. 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, five 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 a smart government that realizes "digital government with digital DNA".

***Chang Wen-Hsi***

Director-General  
Fiscal Information Agency, Ministry  
of Finance

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# Organization and Functions

- Organization of the Ministry of Finance
- Organization of the Fiscal Information Agency

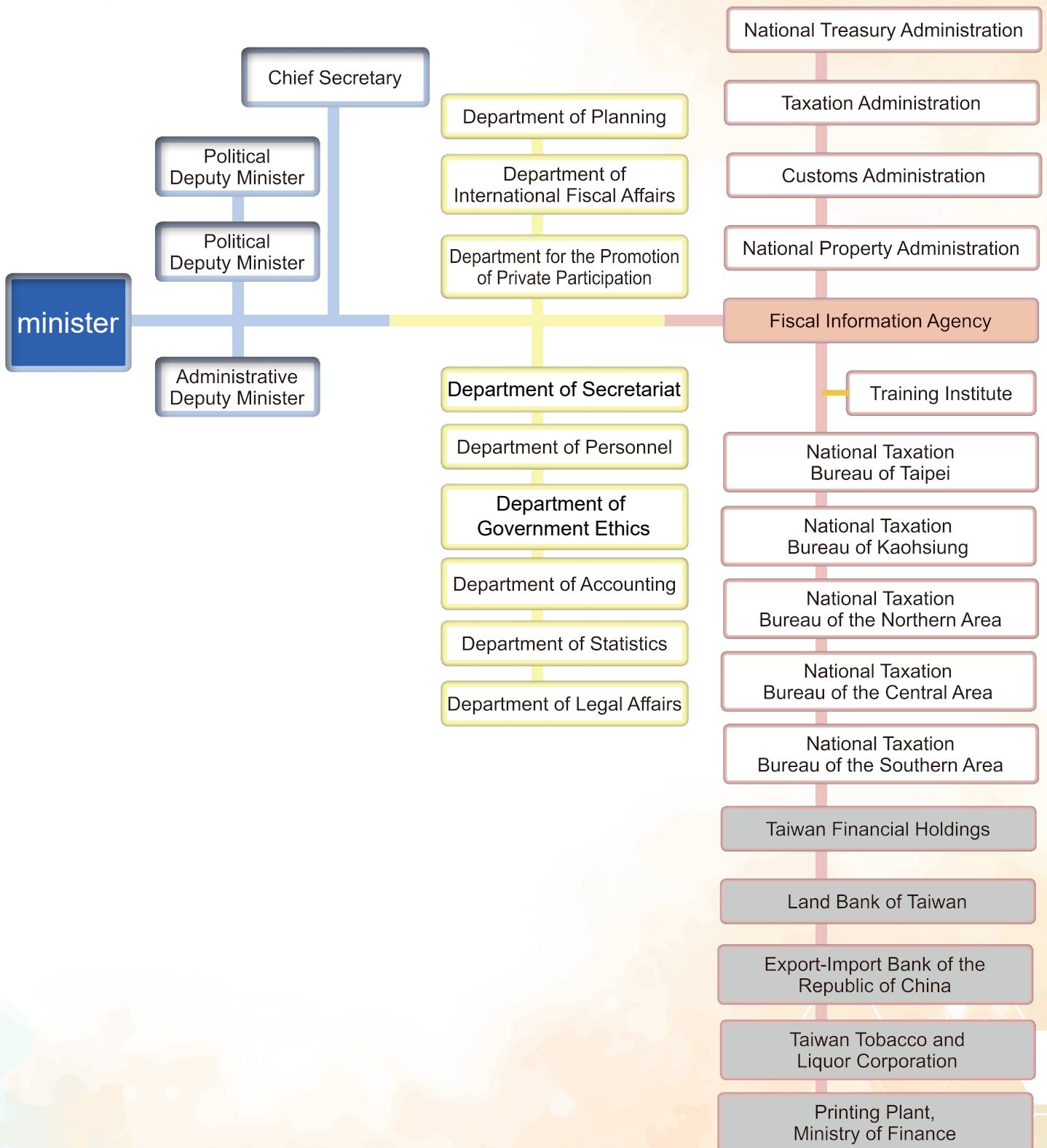
*Hsieh Dong-Liang*  
Deputy Director

*Lei Li-Wei*  
Deputy Director

*Tzeng, Shih-Hong*  
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.

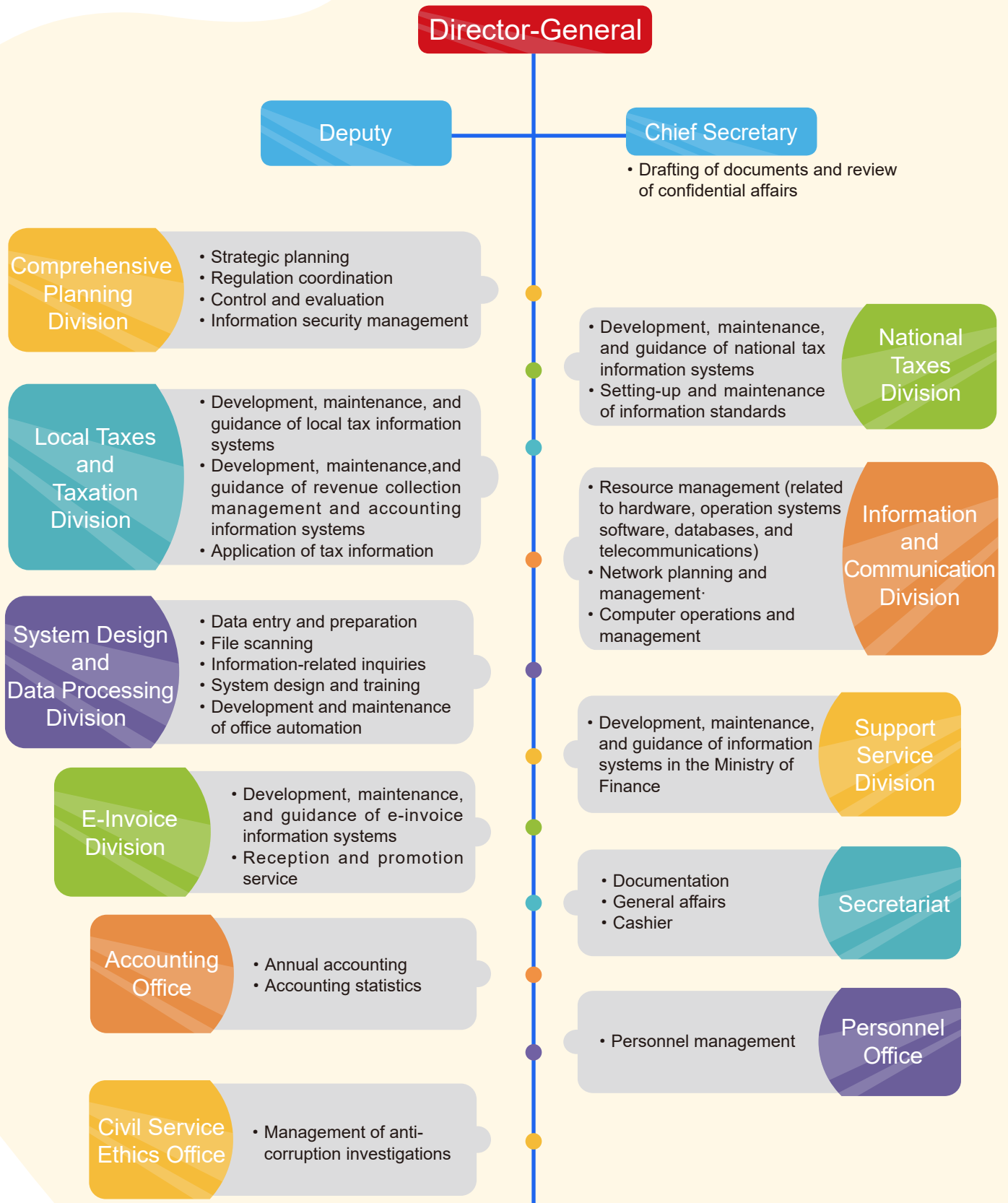
The Agency is responsible for the following affairs:



- 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.



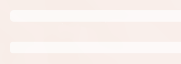
The Comprehensive Planning Division, National Taxes Division, Local Taxes and Taxation Division, Information and Communication Division, System Design and Data Processing Division, E-Invoice Division, Support Service Division, Secretariat, Personnel Office, Civil Service Ethics Office, and Accounting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





## Information System Resources of the FIA

- Human Resources
- Expenditure



## 1. Human Resources

The workforce of the FIA totaled a staff of 363 members as of the end of 2021, wherein 266 (73.28%) were directly employed and 87 (23.97%) were employed on contract. By job, 214 (60.62%, the highest percentage) were assigned to system design and planning. By age, 143 members, the largest group (40.51%), was of those aged from 50 to 59. By educational attainment, those with a bachelor's degree were the largest group with 131 (37.11%).

Table 2-1 Statistics of Staff, by Job Area

Job Area No. of Staff Function		Design and Planning	System Operation and Management	Data Compilation and Entry	Adminis- tration	Total	%
		Management	46	1	3	4	54
Field of Operation	By Appointment	153	19	8	32	212	60.06
	By Contract	15	13	32	27	87	24.64
Total		214	33	43	63	353	100.00
Rate %		60.62	9.35	12.18	17.85	100.0	

Table 2-2 Age Statistics

Age Group No. of Staff Operational Level		29 or under	30-39	40-49	50-59	60-65
		Senior Grade	0	0	7	11
Assistant Grade	17	44	55	44	7	
Junior Grade	9	15	12	17	15	
Contract Employee	1	1	8	71	6	
Total		27	60	82	143	41
Rate %		7.65	17.00	23.23	40.51	11.61

Table 2-3 Educational Statistics

Education Attainment No. of Staff	Doctorate	Graduate Institute	University	Junior College	Senior High School
	Operational Level				
Senior Grade	5	19	5	2	0
Assistant Grade	2	90	68	7	0
Junior Grade	0	8	36	21	3
Contract Employee	0	7	22	33	25
Total	7	124	131	63	28
Rate %	1.98	35.13	37.11	17.85	7.93

Table 2-4 2015-2021 Workforce Profile

No. of Staff Job Area	Year						
	2015	2016	2017	2018	2013	2020	2021
Design and Planning	204	204	199	204	212	216	214
System Operation and Management	28	32	35	34	37	31	33
Data Compilation and Entry	75	66	63	54	47	45	43
Administration	76	69	66	65	64	63	63
Total	383	371	363	357	360	355	353



## 2. Expenditure

### A. Unit budget

The total amount of the budget in 2021 was NT\$1,559.341 million, including the adjusted budget of NT\$23.318 million for pandemic prevention. The final accounts was NT\$1,557.789 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 2021 Unit: NT\$ m

Item	Budget Number	Final Accounts	
		Amount	Percentage (%)
The Fiscal Information Agency	1,559.341	1,557.789	100.00
Hardware & Software	556.274	605.517	38.87
Information service	547.977	490.439	31.48
Data transmission, entry and processing	4.968	10.382	0.67
Personnel costs	387.992	387.972	24.91
Other payments	62.130	63.479	4.07

### B. The special budget for the third phase of the central government's forward-looking infrastructure plan (2021-2022)

The total amount of the budget in 2021 was NT\$91.20 million. The total amount of the expenditure was NT\$22.142 million, including information service, hardware and software. The remaining NT\$69.058 million will be transferred to the 2022 and continue to be implemented.

Table 2-6 The annual special budgets of FIA executive expenditure in 2021

Unit: NT\$ m

Item	Budget Number	Final Accounts	
		Amount	Percentage (%)
The Fiscal Information Agency	91.200	22.142	100.00
Hardware & Software	90.477	22.142	100.00
Information service	0.723		



## Financial Information Services

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



## 1. Management of Information Systems for the MOF

### A. MOF Executive Information System

Two system versions have been upgraded in order to enhance the quality of service and to be in accordance with the information security policy of the MOF.

### B. MOF World Wide Web System

In order to provide the public with information about House and Land Transactions Income Tax 2.0, a special section on the website was launched in April 2021.

### C. MOF Documentation and Archive Management System

Drills for mainframe disaster recovery and vulnerability scanning are held regularly. In addition, the Government Configuration Baseline (GCB) has been adopted to enhance information security.

### D. MOF Electronic Document Exchange Center

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

### E. MOF Portal System

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

## F. 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.

## G. 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.

## H. 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.

## I. 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.

## J. 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.

## K. 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 Security Management Directions for the Executive Yuan and its subordinate agencies, 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 2021. 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
  - a. In order to implement the Cyber Security Management Law 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 Printing Plant, the Matsu Liquor Factory Industry, the National Taxation Bureau of Northern Area, and the Training Institute, and written reviews were carried out at Customs Administration, the National Taxation Bureau of Kaohsiung, the Taiwan Tobacco & Liquor Corporation, and the Taxation Administration in August 2021. In addition, the report “Common findings and high-risk issues of the MOF's information security audits in 2021”

was compiled and sent to the subordinate agencies. All subordinate agencies have been requested to review them carefully.

- b. Formulation of the routine and annual on-site evaluation of taxation automation business in all local revenue services in 2021.
- 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 at least one on-site audit and written reviews of two to three outsourced manufacturers. The subordinate agencies completed 16 on-site audits, 31 written reviews, and found 120 items to be improved or suggested in October 2021. In addition, the report “Common findings and high-risk issues of individual agencies of the MOF’s outsourced manufacturers information security audits in 2021” was compiled and sent to the subordinate agencies. All subordinate agencies have been requested to review them carefully and strengthen the management of outsourced manufacturers.
- G. On September 23, November 16 and November 17, 2021, three 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 responsive measures and control operations for information security, in order to avoid recurring problems and losses.
- H. The Information Security Diagnostic and Digital Forensics Team was set up in September 2016. The team completed penetration tests of the websites of the 34 subordinate agencies of the MOF and completed information security diagnostics of subordinate agencies of the MOF in the joint Information Security Audit of the MOF in 2021.

### 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 NDC, the FIA set up a working group to handle related business and undertakes 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. At the end of 2021, the MOF opened 2,307 datasets on the Government Open Data Platform. In addition, the FIA won the third prize of the “Open Data Gold Quality Award” in 2021.

- b. To enhance the data quality, data integrity and ease of use, the FIA followed the NDC’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 gradually provided Open API for public to use.
- 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 English information on the official website platforms and promoted the bilingualization of financial information.
- D. Examination of the information projects of 2021 and the budget estimation of 2021 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 the NDC’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. Handle the legal work of the FIA, 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 NDC 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 2021, 909,238 individual income tax cases were declared via e-Filing, representing 93.19% 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
2017	823,258	90.10	58,022	6.35	32,391	3.55	913,671
2018	845,791	90.73	55,452	5.95	30,872	3.31	932,115
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

Source: Individual Income Tax Data Electronic Declaration Operations System.

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

In 2021, 4,212,501 cases of individual income tax returns were filed via e-Filing or electronic media, representing 97.76% of the total of 4,309,181 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
2017*	3,748,173	93.13	226,335	5.62	50,181	1.25	4,024,689
2018*	3,868,587	94.38	190,944	4.66	39,362	0.96	4,098,893
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

Source: Outputs from the Individual Income Tax Declaration System.

\*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

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 2021, 761,815 cases were declared by this method, representing 35.58% 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
2017	416,351	18.97	944,538	43.04	833,457	37.98	2,194,346
2018	508,189	23.03	857,447	38.86	840,951	38.11	2,206,587
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

Source: Files provided by National Taxation Bureaus.

d. Individual Income Tax e-Filing for Foreigners

In 2021, 312,618 cases were filed via e-Filing or other electronic media, representing 79.79% of the total of 391,819 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
2017	199,336	71.47	46,703	17.74	22,872	11.79	278,911
2018	243,199	74.15	51,393	15.67	33,370	10.18	327,962
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

Source: Files provided by National Taxation Bureaus.

e. Individual Income Tax e-Filing for Professional Practitioners

In 2021, 35,314 cases were declared via e-Filing, representing 70.38% 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
2017	30,040	65.44	45,904
2018	30,938	66.85	46,277
2019	32,033	68.05	47,071
2020	33,556	69.05	48,594*
2021	35,314	70.38	50,170*

Source: Files provided by Five National Taxation Bureaus.

\*Estimated cases

f. Filing of Profit-seeking Enterprise Income Tax Return

In 2021, 989,871 cases were filed via e-Filing or other electronic media, representing 99.95% of the total of 990,403 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
2017	892,476	99.95	477	0.05	892,953
2018	916,492	99.94	517	0.06	917,009
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

Source: Files provided by 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.

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
2017	20,853	100.00	1	0.00	20,854
2018	20,189	99.99	2	0.01	20,191
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

Source: Files provided by National Taxation Bureaus.

h. Business Tax via e-Filing

Provision of the service of business tax declaration via e-Filing saves time to declare business tax for business entities. This also saves labor for the handling of mail for 987,574 cases declared via e-Filing in 2021, representing 97.50% of a total of 1,012,852 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
2017	879,556	96.84	28,502	3.14	215	0.02	908,273
2018	901,545	96.98	27,877	3.00	224	0.02	929,646
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

Source: Outputs from the Business Returns Management Task system.

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

The number of cases of securities transactions tax filed via e-Filing in 2021 was 934, representing 99.68% of a total of 937 filed. The number of futures transaction tax returns filed via e-Filing in 2021 was 159, representing 98.76% of a total of 161.

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
2017	981	99.09	9	0.91	990
2018	942	99.58	4	0.42	946
2019	928	99.57	4	0.43	932
2020	904	99.56	4	0.44	908
2021	934	99.68	3	0.32	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
2017	205	98.09	4	1.91	209
2018	175	98.31	3	1.69	178
2019	163	98.19	3	1.81	166
2020	161	98.77	2	1.23	163
2021	159	98.76	2	1.24	161

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 2021 was 1,103, representing 99.10% of the total cases; the number of cases of tobacco and alcohol tax declared via e-Filing in 2021 was 363, representing 99.72% 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
2017	1,087	98.46	17	1.54	1,104
2018	1,097	99.10	10	0.90	1,107
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

Source: Files provided by 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
2017	378	99.21	3	0.79	381
2018	378	99.21	3	0.79	381
2019	377	99.47	2	0.53	379
2020	373	99.20	3	0.80	376
2021	363	99.72	1	0.28	364

Source: Files provided by National Taxation Bureaus.

#### k. Estate Tax and Gift Tax via e-Filing

The number of estate tax cases declared via e-Filing was 16,831 and the number of gift tax cases declared via e-Filing was 25,750 in 2021.

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
2017	13,538	60.95	8,673	39.05	22,221
2018	37,093	80.10	9,253	19.90	46,306
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

Source: Files provided by 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
2017		29,114	67.82	13,815	32.18	42,929
2018		59,615	79.31	15,548	20.69	75,163
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

Source: Files provided by Five National Taxation Bureaus.

## B. Individual Income Tax e-Deduction Statement Project

This project allows for the auditing of automated deductions and provides e-deduction statement downloads for the taxpayer, reducing the cost of individual income tax filing.

## C. 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 2.14 million in 2021, 33.19% of the total number of taxpayers.

## D. The paperless issuance of various withholding and non-withholding tax statements for income tax

In order to enhance administrative efficiency and reduce the consumption of paper, the paperless issuance of various withholding and non-withholding tax statements for income tax has been put into practice. The MOF provides several convenient ways for individual taxpayers to inquire about paying their taxes.

## E. The third phase of outsourced service maintenance project of the continued national taxation reform system

a. After selection meeting, Chunghwa Telecom won the bid for the third phase of outsourced service maintenance project on March 27, 2020; the project commenced on April 1, 2020 and will end on March 31, 2023.

- b. The main scope of maintenance: Software and hardware equipment, applications, information security services and website services, including a total of 270-hour education training over three 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. Completed the 3<sup>rd</sup> and 4<sup>th</sup> phase of user acceptance/verification test process before the end of 2021.

#### F. 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 149,618 cases in 2020. Compared to 2019, the total VAT refund cases decreased by 91.28%. 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.

Table 4-15 Statistics of VAT Refund Cases in the Last 5 Years

Type Taxation Year	VAT Refund at Customs	In-Store Small- Amount VAT Refund	Authorized Downtown VAT Refund	Total
2017	458,818	985,221	8,601	1,452,640
2018	490,254	1,083,722	7,133	1,581,109
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

Source: VAT Refund Website.

Note: In-store authorized downtown VAT service refund started in May 2016

## G. Build the mask pre-ordering system

Due to the COVID-19 pandemic, the FIA used the identity authentication of the online Individual Income Tax System to help TRADE-VAN Co., Ltd. (TRADE-VAN) to build the “E-Mask System 3.0”, the mask pre-ordering system. The Ministry of Health and Welfare took over the outsourcing and provided services of the system until October 6, 2021.

## 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 2021, there are twenty-five credit card issuing banks engaged in the program, and 71 business entities with a total of 21,566 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 guiding people to cultivate the consumption habit of storing e-invoices by carriers.

##### (b) Simplify the application process and encourage the use of the APP:

Simplify the processes of E-invoice Platform for mobile phone barcode application, the return of the carriers and the award account setting, etc., provide one-stop service, encourage the download of the “Uniform Invoice Redemption APP” to facilitate storage, management, donation and redeem of cloud invoices.

##### (c) Handle the Lucky Draw of Cloud Invoices: The low threshold of Lucy Draw and through intensive multi-digital marketing, a total of more than 70,000 people participated in this event. During the event, more than 5 million cloud invoices were stored.



(d) To help the public store and manage telecom cloud invoices more conveniently, the MOF cooperates with the top 5 telecom companies to provide the mechanism of billing that issues and stores invoices in consumers' mobile barcode so that the consumers no longer have to do "carrier binding" of telecom bills.

c. Increasing Usage Rate of Cloud Invoice

A total of 3.17 billion cloud invoice pieces were issued in 2021, an increase of 27.96% compared to 2020. The usage rate of cloud invoice in 2021 was 42.11%, increasing 10.54% over 2020. As of March 31, 2022, the usage rate of cloud invoice was 45.56%.

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 (%)
2017		108,001	657,946	16.42%
2018		126,752	698,803	18.14%
2019		173,229	743,706	23.29%
2020		247,843	784,970	31.57%
2021		317,148	753,057	42.11%

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 bar-codes uploaded with e-invoices and enhanced commodity databases, supply chain transaction model, and API query functions.
- The FIA cooperated with the relevant regulations or administrative orders to promote the upstream and downstream operators of the food industry to introduce of electronic invoices in the prescribed ways.
- In response to the COVID-19, the FIA has continued to provide the Ministry of Health and Welfare with mask transaction data for tracking the transaction flow.

### 3. Local Taxes

#### A. Local tax e-filing tasks

- a. Over 2.96 million cases were handled via the new network system as of 2021, thus saving time needed for related work.
- b. In order to enhance administrative efficiency and reduce the cost of local tax filing, the FIA provided an online method to inquire about and pay tax bills.

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

Taxation Year	Via e-Filing		Manually		Total
	Cases	Rate%	Cases	Rate%	Cases
2017	2,451,149	93.62	167,041	6.38	2,618,190
2018	2,607,546	95.30	128,472	4.70	2,736,018
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

Resources: Local tax bureaus

#### B. Vehicle license tax exemption for disabled people officially launched

Vehicle license tax exemption for disabled people 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 Revenue Service Office will notify the car owner, saving the disabled from going through the process of applying for tax exemption. Even if the vehicle registration address will be 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 2021, 51,556 cases were counted, the tax exemption amount was NT\$243,871,000.

### C. The outsourcing of Local tax smart online service

“Local tax smart online service plan” was the detailed plan under the “Service-oriented Smart Government 2.0 Promotion Plan” of the NDC. To continue the “Real Estate Transfer Network Realty Integration Service” and promote the development of online reporting, the committee was set up by the winning bidder, China Trade Network. The limited company shall handle the demand items stipulated in this project contract from July 29, 2021 to December 31, 2025.

## 4. Taxation and Collection

### A. The e-Tax Document Service Portal

- a. E-tax documents based on the Electronic Signatures Act are of equal authenticity with papers issued by tax authorities. Applicants with citizen/corporate digital certificates or health ID cards can apply for e-tax documents or inquire about processing status via the portal.
- b. Since November 1, 2017, there were a total of forty-five service items provided. As of December 31, 2021, there were a total of 748,850 cases and public satisfaction reached 96.9%.

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

- a. In accordance with the epidemic policy, the e-Tax Portal has set up the Simplified Identity Verification (Restrict Consent for Direct Deposit) to provide online service to users without identity certificates, so that users can avoid queuing and reduce the risk of infection.
- b. In accordance with the epidemic policy, the e-Tax Portal has cooperated with the forms of Tax Bill for Filing to modify 42 related functions of online services.

### C. Integration of tax payment information system

- a. Continuously promote the payment of tax payment services, using the eight major public banks, two mobile payment companies, and the APPs of CTBC, ESB, Sinopac, BOK, COTA, TSIB, and YUANTABANK to pay six types of taxes: individual income tax, including tax bill for filing individual income tax (self-payment) and notice for assessment of tax, house tax, vehicle license tax, land value tax, business tax, estate tax, gift tax, land value increment tax and deed tax.

- b. Convenience stores received a total of 14,881,915 cases of tax payment to the amount of NT\$65.8 billion, and financial institutions received a total number of 18,863,156 cases to the amount of NT\$2,370 billion and electronic payment channels received a total of 8,152,091 cases to the amount of NT\$253.7 billion in 2021.

Table 4-18 2021 Statistics of Received by Tax Payment Channels cases

Taxation Year	Type	Cases	Case Percentage (%)	Amount	Amount Percentage (%)
	Automatic Teller Machine	307,587	0.73	4,510,362,781	0.17
	Credit Card via the Internet	3,983,243	9.51	141,127,216,493	5.24
	Convenience Stores	14,881,915	35.52	65,836,273,901	2.45
	Designated Account Transfer	2,454,191	5.86	64,829,455,973	2.41
	Current Savings Account via Interactive Voice Response System	6,876	0.02	92,160,611	0.01
	Current Savings Account via the Internet	485,093	1.16	15,864,433,266	0.59
	Financial Chip Card via the Internet	915,101	2.18	27,309,319,534	1.01
	Financial Institutions	18,863,156	45.02	2,369,877,900,938	88.12
	Total	41,897,162	100.00	2,689,447,123,497	100.00

## 5. Financial Networking

### A. National taxation and local taxation network integration

The integration of the national taxation and local taxation networks with high availability, high performance, and high security network configuration helps strengthen the sharing of national taxation and local taxation information resources to accomplish various data queries and file exchanges, and enhances the overall efficiency of the national taxation and local taxation information systems.

## B. Household administration network online operations

Further work was done to achieve the integration of household administration information, enhancing the selection of cases for audit to prevent tax evasion and to increase tax revenue.

## C. Tax declaration network connection

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

## D. Electronic gate connection task (tax information provider)

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.

## E. 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 the Customs Administration of the Ministry of Finance. In addition, the FIA provided channels to maintain the registration information of taxpayers and businesses.

## F. 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.

## G. Network infrastructure optimization

To integrate and optimize network infrastructure accomplishes resource centralization. Providing the MOF's subordinate agencies internet network, in order to strengthen the cyber security protection and centralize network infrastructure source.

## H. 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.

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

The FIA has integrated twelve official websites of the MOF and its subordinate agencies into a single system in the cloud platform since 2018. On December 31, 2020, the websites of the MOF and its subordinate agencies had completed the integration. 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.

**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.
- 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.

**E. Office automation**

With the integration of office automation systems, the FIA provides five NTBs and twenty-two local taxation authorities with day-to-day automatic services and on-line 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 2020, a total of 85,265 manually declared cases of Individual Income Tax and 362,233 cases of withholding individual income tax invoices were filed in time for cross-checking and tax assessment by computer.

Statistic of Manually Declared Cases Of Individual Income Tax Filing

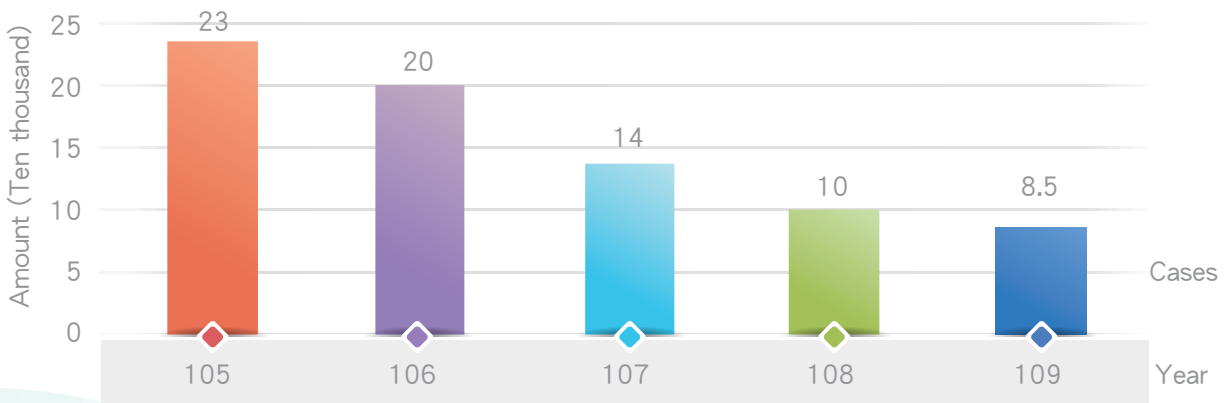
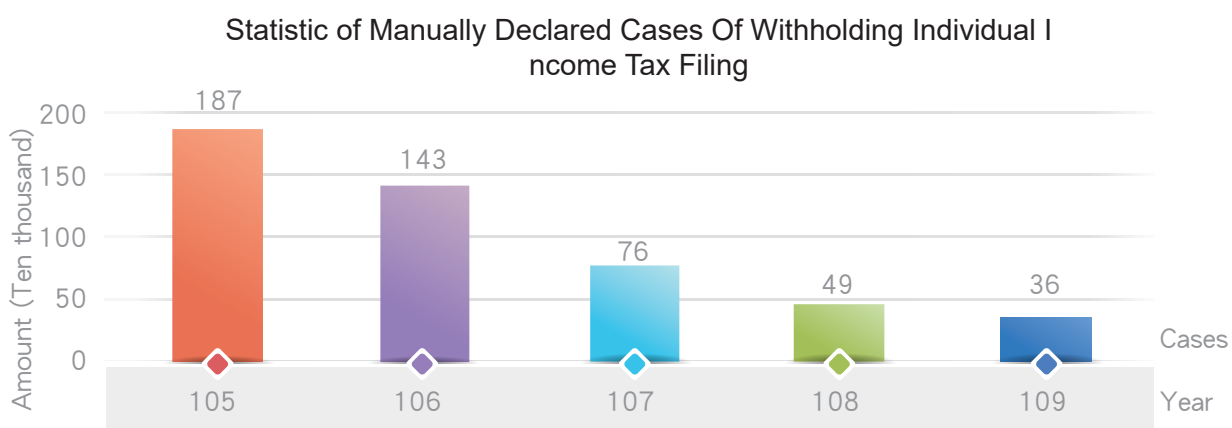


Figure 4-1 Statistic of Manually Declared Cases of Individual Income Tax Filing

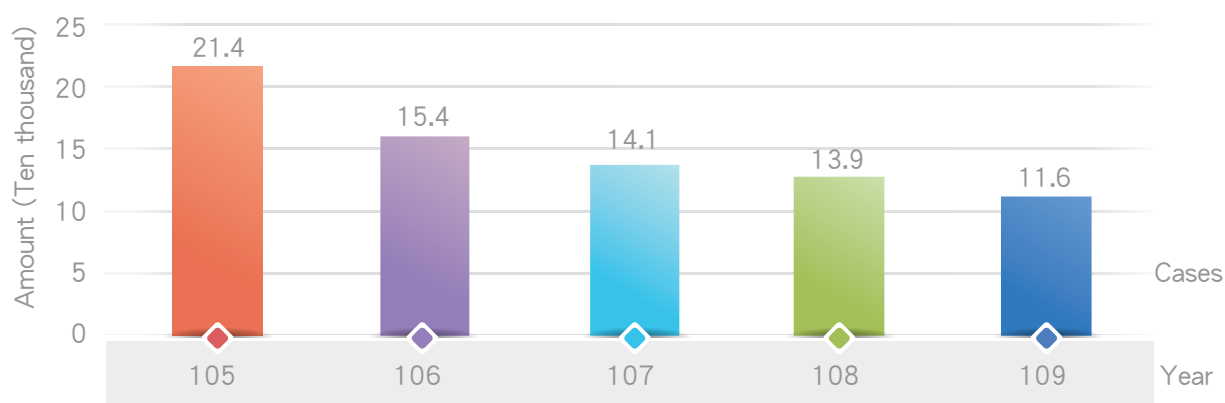


**Figure 4-2** Statistic of Manually Declared Cases of Withholding Individual Income Tax Filing

### 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 2016, the number of forms which need to be sent to the FIA for scanning decreased year by year. The number of scanning in 2021 decreased about 23,000 cases compared with 2020, greatly reducing the manpower cost of the FIA and taxation bureaus on book binding, packing, shipping, data compilation, and scanning.

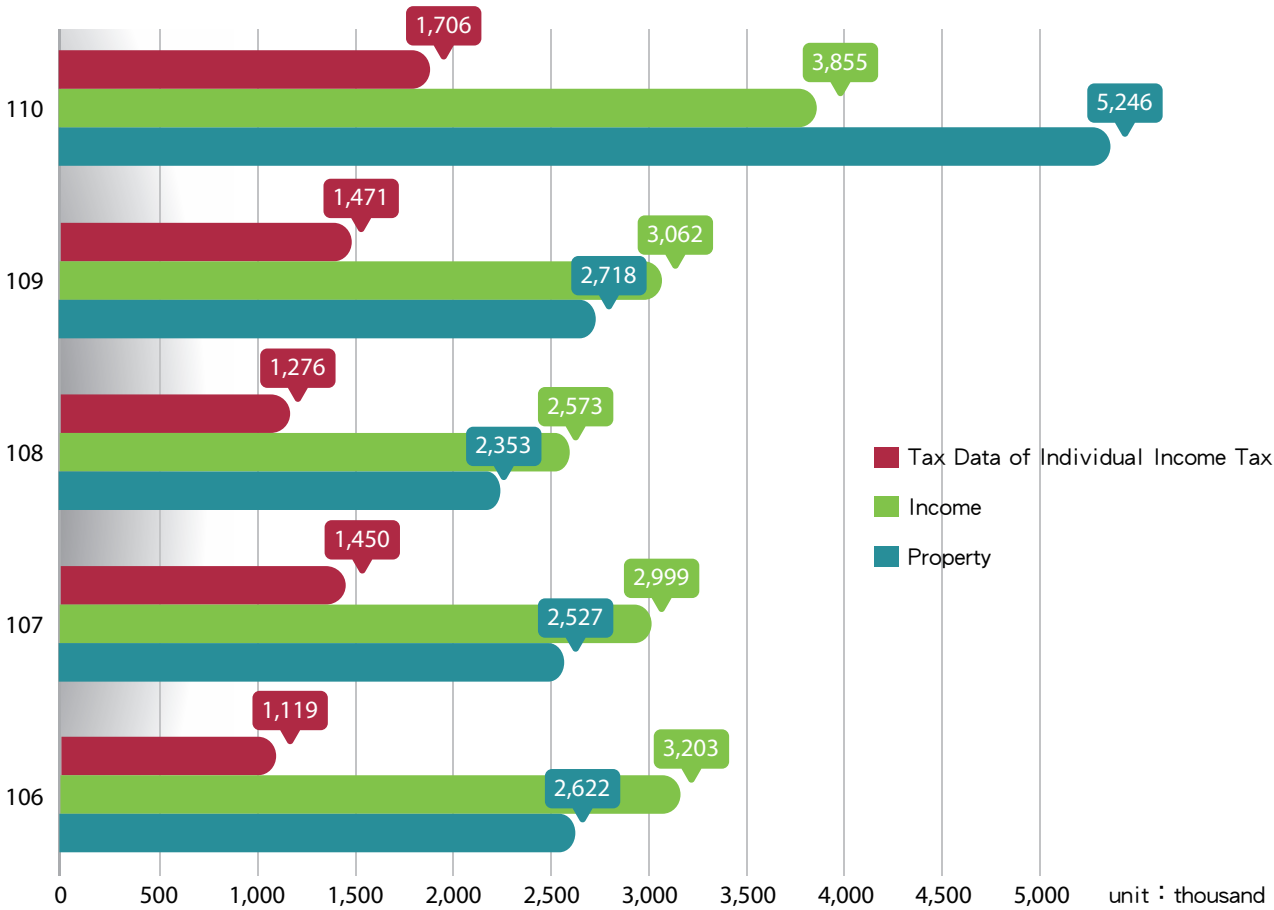
Statistic of scanned cases of Rental Housing Approval Forms



**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 2017 to 2021 are as follows:



Source: Outputs from the Individual Income Tax Inquiry System.

Figure 4-4. Investigated Cases of Property Tax, Income Tax, and Tax Data of Individual Income Tax Registration from 2017-2021

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

The annual selection and auditing operations of the five National Taxation Bureaus in 2021 is as follows :

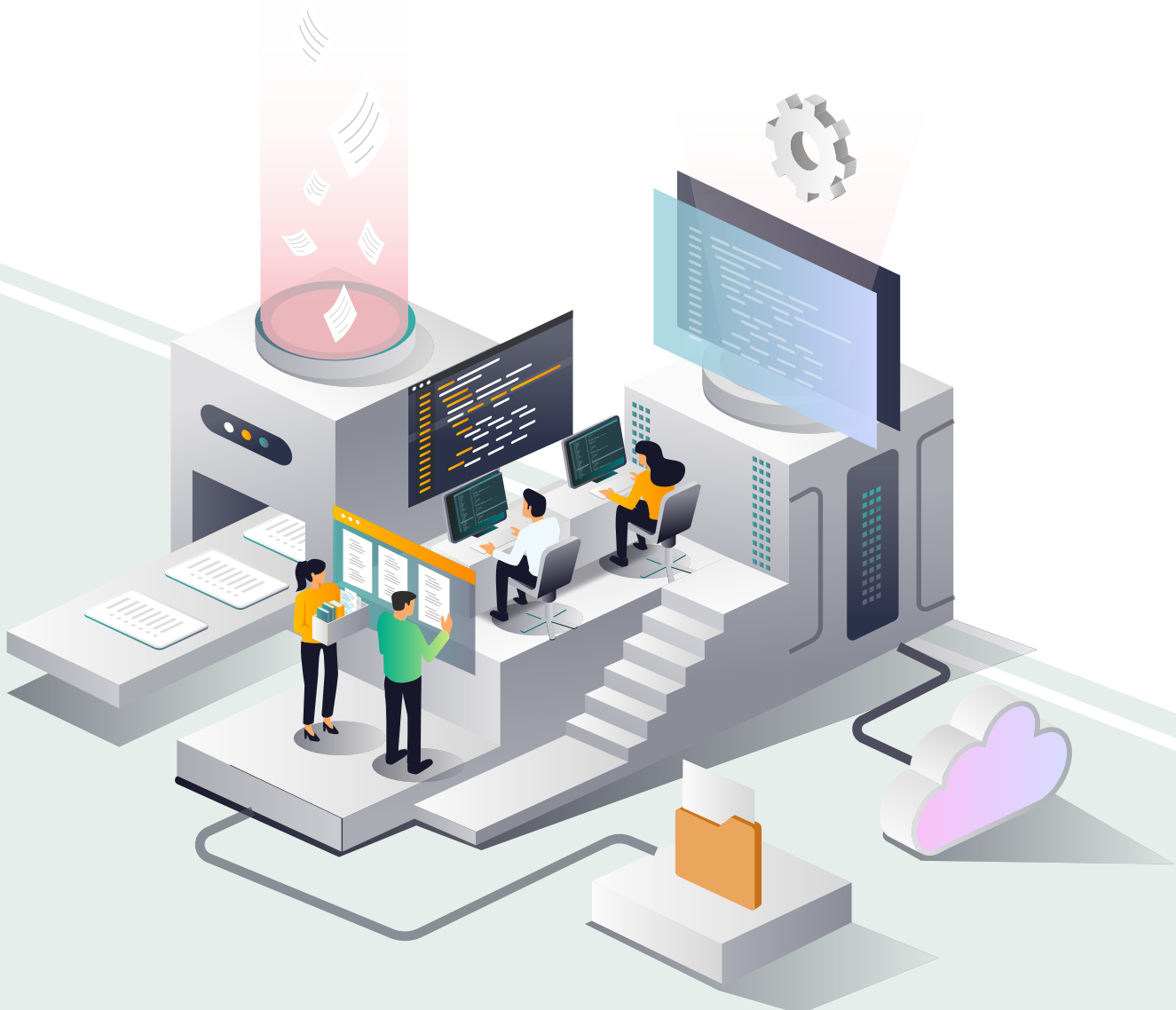
- a. In 2019, 450 cases of performance statistics reports were printed, reviewed, and mailed to the Taxation Administration, Ministry of Finance.
- b. In 2020, 450 cases of monthly reports were compiled and archived.
- c. In 2021, 450 optional cases, cases with a huge number of assets, or selected cases of wealth, were archived.

### J. Providing CD files to other agencies

Other agencies were provided with a total of 1,553 CD files, including 3,486 encrypted, non-encrypted, and certificate-based encrypted data files.

### K. File transfer

The FIA completed 2,283 file transfers with other agencies.



## L. Assisted other Ministries and Councils in Handling Relief and Revitalization Measures during the COVID-19 Pandemic in 2021

- a. The FIA provided property and income information for other ministries and councils to deal with the relief and subsidy cases.

Table 4-19 Statistics of Relief Cases in 2021

Investigation Agency	Content	The Number of IDN (Property)	The Number of IDN (Income)	The Number of Pieces
Ministry of Health and Welfare	The property and income of household in 2020	5,313,730	5,313,730	27,373,905
Bureau of Labor Insurance	Individual income in 2019 and 2020	0	2,512,266	2,512,266
Council of Agriculture	Individual income in 2019 and 2020	0	1,356,479	1,356,479
Fisheries Agency, Council of Agriculture	Individual income in 2019 and 2020	0	768,450	768,450
Subtotal		5,313,730	9,950,925	32,011,100
Bureau of Labor Insurance	Income below 500 thousand in 2019 and 2020	0	0	25,091,978
Total		5,313,730	9,950,925	57,103,078

- b. The FIA provided a total of 12,050,187 pieces of business entities' information to agencies including Bureau of Labor Insurance of the Ministry of Labor, Ministry of Economic Affairs and its subordinate Taiwan Power Company, Taiwan Water Corporation, and Joint Credit Information Center, to deal with the relief subsidies for industries which have been affected by the COVID-19 pandemic and loans for economic revitalization projects.



## 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 FIA has planned to promote the next generation of tax re-engineering related medium and long-term plans. The FIA has continued to integrate the overall system requirements of national and local taxes, combine cloud services with massive data analysis technology, acquire funds for social development plans, build a high-quality intelligent tax data governance environment, and innovate smart tax services.

### B. Individual income tax provides mobile tax filing service

Taxpayers who directly use the income and deduction data collected by the MOF to file tax can use mobile devices to log in to the tax filing system to complete their identity verification. Then, they can pay tax or get a tax refund after confirming their tax information, quickly and easily completing their tax filing.

### C. Smart Tax Service Project

The FIA has constructed a high-quality and intelligent tax data governance and case selection review application service operating environment. Professional talent in data analysis are trained through educational courses and practical data science workshops to improve tax service efficiency of the MOF.

### D. One-stop service for real estate transfer

Since 2017, the FIA has upheld the concept of citizen-centered, data-sharing, and cross-ministerial cooperation led by the central government, integrating local tax and land authorities in 22 counties and cities. In 2021, the FIA completed cross-departmental integration of resources and provided one-stop services for national real estate transfer. This service won the 4<sup>th</sup> Government Service Award. The benefits of this project are described as follows:

- a. Saving time by importing data without typing: Through an inter-agency interface, data is automatically brought into the system, which not only saves time and ensures the accuracy of data, but also reduces the time needed for subsequent examination.
- b. Saving time and effort in filing applications: Online taxation and land administration operations are linked, and tax delinquency information is optimized for inquiry.
- c. Guiding self-service process: By providing a guided process, citizens can easily start self-service real estate transfer operations through the Internet and check the progress at any time. It saves the time to check laws and regulations, collect documents, ask questions and report progress.

#### E. E-Tax portal provide the online service

On October 25, 2021, a new generation of e-tax portal was completed. In addition to updating the operating system, software components, and platform environment to reduce information security risks, it also uses the dynamic scheduling function of data center resources to flexibly expand processing efficiency and storage space. In addition, it optimizes the user interface and operation process, integrates important businesses into a single entry, and provides an easy-to-use interface and stable services.

#### F. Integration of network infrastructure

To integrate all information platform network infrastructure, the FIA accomplished resource centralization in October 2021. To fulfill the demand of all information platforms, the network bandwidth was expanded to 2 channels of 450 Mbps each in January 2022. It achieves bandwidth sharing and large bandwidth requirements at a specific time.

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

- a. Promoting combination of the mobile wave-and-pay tools and e-invoicing.  
The MOF started the service of the credit card e-invoice carrier in January 2016. When consumers pay with credit cards in retail stores that support credit card e-invoice carriers, the credit card number is transformed into an e-invoice carrier number and is used in the uploaded e-invoice, allowing people to obtain non-physical e-invoices more easily.

In response to the adoption of tokens in transactions, as with ApplePay or other mobile payment tools, the FIA planned to exchange a mapping table for physical and virtual card numbers, confirmed the method at a meeting with banks in December 2017, and secured the agreement of fourteen issuers of the e-invoice carrier credit cards. Twenty-one 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 2021.

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.



## H. 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 50%.
- b. The plan has constructed T-Road backbone network and cross-agency via NDC, and strengthened the protection system of data exchange, integrated the route for cross-agency data exchange to decrease the cost of network and increase the performance of transportation. One service has completed cross-agency T-Road interfaces.
- c. The plan promoted the single window access of member carriers and simplified carrier consolidation operations, allowing users to manage their cloud invoices through a single mobile barcode carrier. At the end of 2021, 118 types of member carriers and 238 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. The design of functions and requirements by category for the smart customer service system was completed in 2021.
- e. Offering the application of E-invoice service online instead of by paper. In 2021, the number of applications was 9,478 (including paper and online), and the number of online applications was 7,913, accounting for 83.48% of a total of all applications.

## I. Training for system developers

In 2021, the FIA completed 3 training courses (system development and maintenance, information security-penetration test, artificial intelligence). The number of qualified trainees was nine, 28, and 23 respectively.

## J. Optimizing the functions of the integration of the global information network of the MOF and its subordinate agencies

In order to enhance system performance, promote user friendliness and improve the quality of documents, the FIA optimized user interface by adding function modules which are document life cycle checking and file draft review in

2021.

#### K. Review of websites of the MOF and its subordinate agencies

In 2021, 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 186 suggestions were proposed and have been improved upon, with follow-up on three other suggestions that have not yet completed improvements.

#### L. Importing shared administrative system to the five NTBs

To take advantage of system sharing integration, the FIA imported the shared attendance management system as well as shared salary management system to the five NTBs in September 2021, and the systems will access to the shared expense reimbursement system the edition of the DGBAS.

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

In 2021, the FIA used VM to build RPA sharing environment and held education training for RPA trial work. The FIA and five NTBs have developed twenty-two RPA processes and conducted a meeting to share their achievements. One of the RPA processes is the “daily attendance report”, which notifies administrators of attendance on a daily basis so as to reduce their workload.

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

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 use by the five NTBs and twenty-two local taxation authorities.

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

a. Coordinating with the pilot run of shared expense reimbursement system of the DGBAS, the FIA implemented nine items for the system in 2021, including attendance fee, lecture hourly fee, remuneration, communication charges, part-time fee, health examination, vacation allowance of Taiwan traveler card, pension and severance pay, and civil service pension fund/ contribution benefits.

- b. In order to cooperate with “Outsourcing project of tax-assisted administrative system integration and reconstruction” and achieve the goal of integration and sharing of government information resources, the FIA assisted the five NTBs in transferring shared expense reimbursement system from intranet to cloud edition in March and July 2021.

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

In response to the changes in the IT environment, the FIA conducted reviews of the differences between RFPs and the template to make it more suitable and applicable for a variety of projects. In 2021, the version of RFP template has updated twice, and the content of seventeen RFPs has been reviewed and revised.

#### Q. Forward-Looking Infrastructure Plan

This plan aims to integrate microservice technology to implement service items such as “cloud invoice microservice” and “tax helper service” into the public cloud platform. The FIA hopes to provide higher-quality services using fewer resources, while improving government service efficiency and overall satisfaction with the services. The important tasks are as follows:

- 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.
- 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 of the NDC. The services included tax registration inquiry, tax calculation APIs, 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 2021, the major works are requirement confirmation, inventory of service items, planning of application architecture, and the public cloud establishment. Services will be rolled out in phases to handle the large quantities of inquiries, allowing the public to experience high-quality government services.

- c. The expected benefits of this plan are as follows:
- (a) Improve resilience of cloud services
    - ① Through the equipment and information security protection provided by the public cloud, the required information resources can be flexibly expanded and improve the quality of services.
    - ② In order to meet the diverse query needs of the people, the FIA has improved the capabilities of tax cloud services and introduced virtual services and microservices. This has allowed the FIA to deploy services automatically, control different versions, monitor systems, and expand as needed.
    - ③ The FIA has established a safe and reliable cloud invoice open data value-added application environment through public cloud services, and it can manage and store cloud invoice open data more quickly and effectively.
  - (b) Optimize the public cloud service experience
    - ① With the concept of microservices, the FIA provides uninterrupted services and brings great experiences to the public.
    - ② The FIA provides services required by various users, and brings the public closer to the government through multiple communication channels. In addition, the FIA combines new technology to provide innovative services and expand the practicality of services.
    - ③ The FIA expanded services and implements the goal of promoting the quality and quantity of cloud invoices.

## 2. Future Direction of Development

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

The mobile tax filing services has been expanded to include more taxpayers, who can log in on their mobile phones, complete identity verification, and make tax refunds after confirming that the tax amount information is correct. If taxpayers need to edit, they can also use their mobile phone to edit and pay tax. In addition, mobile tax payment and electronic payment account services have been added to mobile tax reporting, providing diverse and convenient tax payment methods for the public.

## B. 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.

## C. 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.

## D. Local Tax Smart Online Service

Internet Declaration of Local Tax has been continued to combine resources from public to private partnership in order to build one-stop service. To respond to the popularity of mobile devices, our website add several services. For instance, the authentication mechanism of TW FidO provided by the MOI (Ministry of the Interior, R.O.C(Taiwan)), the integration of individual personal tax bills accounts and 24-hour artificial intelligence smart customer service, etc. Making the online tax payment process more convenient and constructing the vision of intimate digital services to all of the citizen.

## E. Apply for the online Vehicle license tax payment form application function for scrapped vehicles

Cooperating with the "Vehicle License Tax Operation of Discarded Vehicles to Interconnect with the Smart Environmental One-Stop System" planned by the Environmental Protection Administration, provide with the public convenience services for the owners of the scrapped vehicles to check and pay the Vehicle license tax with vouchers after completing the recycling of vehicles on the website.

## F. 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,

built a service portal 2.0, integrated and optimized the original cloud platform 1.0 service, and provided it to the system of the MOF and its subordinate agencies.

**G. 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.

**H. 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 combination of mobile payment tools and the quality of cloud-invoicing.

**I. Optimization of Robotic Process Automation (RPA)**

The FIA will keep working on RPA, including permission of temporary credential control, investigation of RPA processes sharing willingness, and RPA processes running schedule. The FIA and the five NTBs have to accomplish a process every year and give quarterly reports. The FIA will promote training courses to assist everyone in RPA process development.

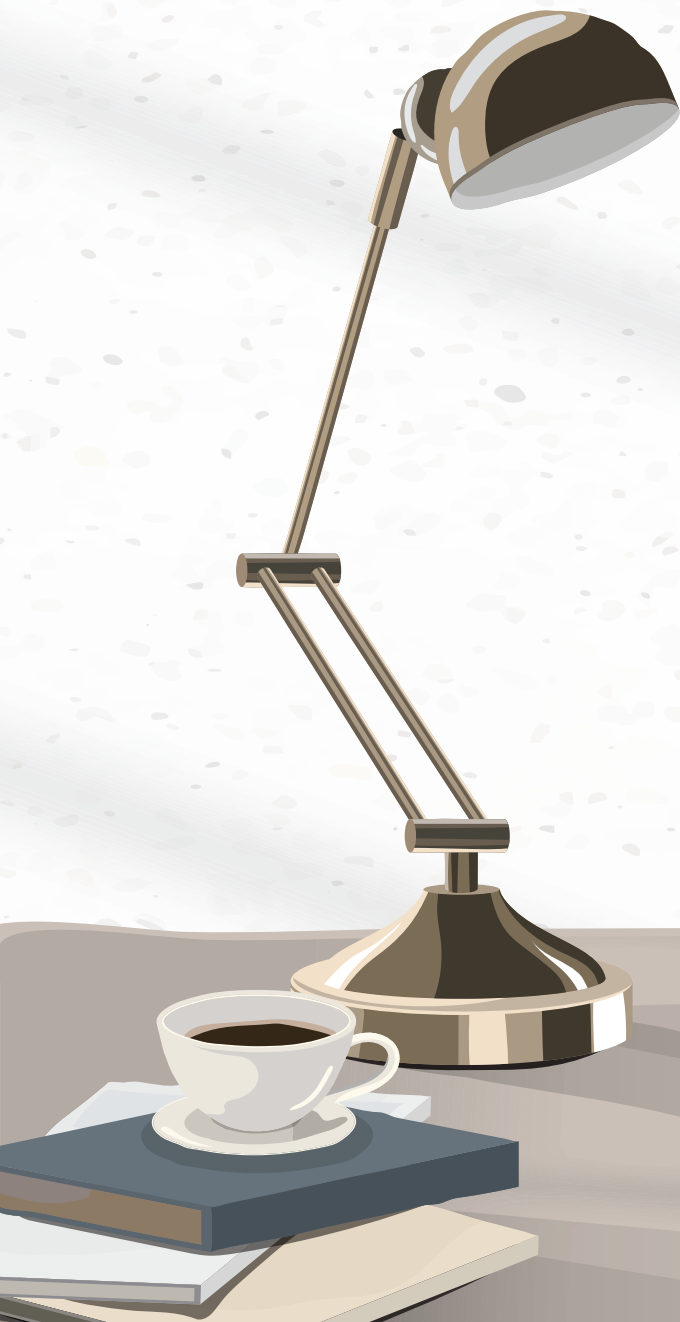
**J. Launch of the online tax-assisted administrative system of the FIA and the five NTBs**

Coordinating with the “Outsourcing project of tax-assisted administrative system integration and reconstruction”, fifteen tax-assisted administrative systems which help employees to enhance efficiency and quality will go online in the FIA and the five NTBs before October 2022.

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

In order to enhance system performance, promote user friendliness, and improve the quality of documents, the FIA will continue to optimize the system function and user-interface to fulfill the requirements of agencies.

 **VI** Major Events  
in 2021



## January 2021

**January 1** Cooperate with the work of Foreign Nationals to apply for and change UI No. by National Immigration Agency, M.O.I.; modified related functions of e-Filing system of Individual Income Tax for aliens.

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## February 2021

**February 1** Ms. Tzou, Lily, the new Director of the Personnel Office of the FIA, assumed her post.

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**February 26** Audits were carried out in order to enforce the Information and Communication Security Policy for Outsource Manufacturers formulated by the MOF.

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## March 2021

**March 26** The March 2021 project meeting of “Using artificial intelligence technology for improving tax administration efficiency plan of the MOF” with the Taxation Administration, five NTBs, and Department of Statistics was held.

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## April 2021

**April 21** Held a meeting of “Discussion Forum for Combination of OA Systems and RPA Functions.”

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## May 2021

**May 1** The Individual Income Tax Filing system introduced mobile phone authentication service.

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## June 2021

**June 3** The revised staffing table for the FIA was submitted to the Examination Yuan for approval, and came into effect on July 1, 2021.

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**June 16** Promoted Open Document Format (ODF) operations and won the “ODF Promotion Performance Award” and “ODF Promotion Model Award” from the Executive Yuan.

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**June 23** The first meeting for the MOF’s Information Decision and Security was held.

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**June 29** The first meeting of “The 2021 Government Open Data Promotion Group of the MOF” was held.

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## July 2021

**July 23** The July 2021 project meeting of “Using artificial intelligence technology for improving tax administration efficiency plan of the MOF” with the Taxation Administration, five NTBs, and Department of International Finance and Statistics was held.

## August 2021

**August 2** Ms. Chou, Tzy-Yuan, assumed the post of Director of the E-invoice Division.

**August 4** Miss Chen Shiu-Hui, the Director of the Civil Service Ethics Office of the FIA, was promoted to the Natural Gas Business, CPC Corporation. Executive officer of the FIA, Liu Yu-Chun, assumed the post of the Civil Service Ethics Office.

**August 6** Cooperating with “The MOF Measures Responding to COVID-19 Pandemic”, the FIA completed data filing of medical staff’s tax refund of income tax declaration.

**August 13** Cooperative Educare Service Center in Fiscal Information Agency, Ministry of Finance was established.

**August 31** In order to enforce the Information and Communication Security Policy formulated by the National Information and Communication Security Taskforce (NICST), on-site audits were carried out.

## September 2021

**September 1** The first meeting of “The 2021 Government Open Data Advisory Group of the MOF” was held.

**September 1** “Outsourcing project of tax-assisted administrative system integration and reconstruction” shared salary management system and shared expense reimbursement system was brought online.

**September 13** Held a kick-off meeting for “the outsourcing project of artificial intelligence customer service of national taxation”, and invited the Taxation Bureau, the regional tax bureaus, and the FIA to establish a project promotion team.

**September 27** The September 2021 project meeting of “Using artificial intelligence technology for improving tax administration efficiency plan of the MOF” with the Taxation Administration, five NTBs, and Department of International Finance and Statistics was held.



## October 2021

- October 15** The Automatic Tax-Used Information Exchange System – The International Exchange Information Platform had been first adopted as the data exchange approach by other country.
- October 15, 20, 27** “The artificial intelligence customer system establishment and testing” education and trainings were held. There were 175 colleagues from the DOT, five NTBs, and FIA in attendance.

## November 2021

- November 3** “The artificial intelligence customer system operation” education and training was held. There were 65 colleagues from the DOT, five NTBs, and FIA in attendance.
- November 10** “The artificial intelligence customer system structure and environment” education and training was held. There were 51 colleagues from the DOT, five NTBs, and FIA in attendance.
- November 11** Cooperate with work of Foreign Nationals to apply for and change UI No. by National Immigration Agency, completed the task of second direct deposit tax refunds for foreign nationals.
- November 23** Won the third prize of “The 2021 Open Data Gold Quality Award” held by the NDC.

## December 2021

- December 2, 3** The Conference on “The Chief Information Officers of the MOF and Its Subordinate Agencies of 2021” was held.
- December 7** The second meeting of “The 2021 Government Open Data Promotion Group of the MOF” was held.
- December 14** The “Real Estate Transfer Counterless 1-Stop Service” won the 4<sup>th</sup> Government Service Award.
- December 14** “Result Meeting of Robotic Process Automation (RPA) Trial Work” was held.
- December 21** The second meeting for the MOF’s Information Decision and Security was held.
- December 27** The December 2021 project meeting of “Using artificial intelligence technology for improving tax administration efficiency plan of the MOF” with the Taxation Administration, five NTBs, and Department of International Finance and Statistics was held.
- December 28** The second meeting of “The 2021 Government Open Data Advisory Group of the MOF” was held.