



*Fiscal Information Agency, Ministry of Finance*

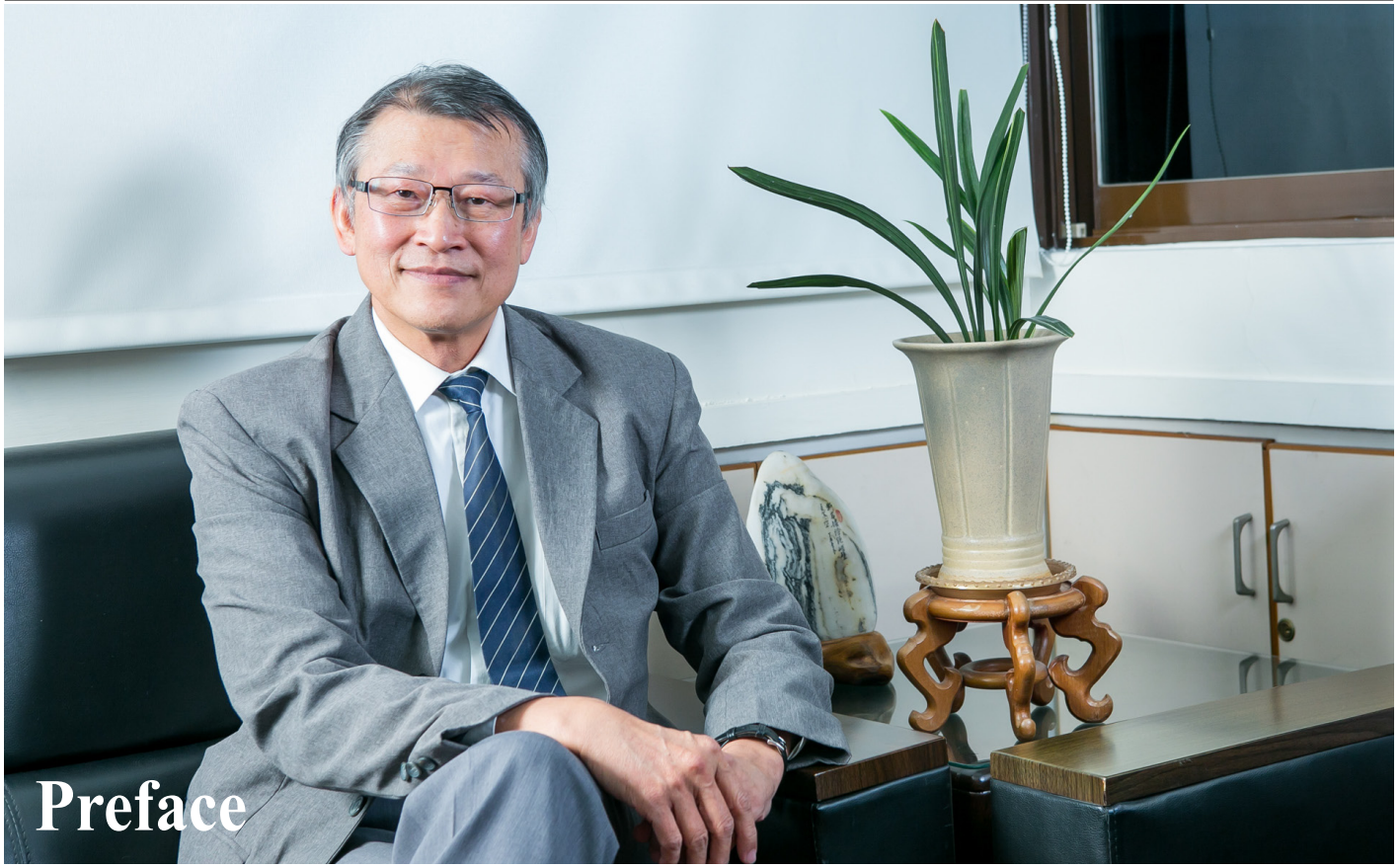
# 105

# Annual Report



**FISCAL INFORMATION AGENCY, MINISTRY OF FINANCE**

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## Preface

The Fiscal Information Agency has been already established for 50 years, the predecessor was the Finance and Taxation Data Processing and the Assessment Center established by the American economist Dr. Liu Da-zhong in May 1968. Dr. Liu was the first elected director, responsible for processing the individual income tax, profit-seeking enterprise income tax, household register, land tax, and so on. The Ministry of Finance was the first institution to take the lead to utilize massive computer processing at that time.

The FIA used the large-scale exclusive servers IBM, VAX, DP, and so on long ago. The technological incompatibility between the server and the technical personnel made work difficult. With the development of information technology, the Agency carried out the first system upgrade in 1998. Swapping out the three kinds of exclusive servers to open style server (UNIX Based). I was fortunately personally pre-sent on that grand occasion. To construct the policy of the ministerial-level material center from the Executive Yuan, carry on the second stage upgrade was carried out to transform the national tax and the local tax system from the disperser-like host from the construction environment into the central construction. The server rooms of five Internal Revenue

Services and 22 Local Tax Collection Authorities were all moved to this center for unified and centralized management in 2012. To coordinate the policy of official organization transformation of the Executive Yuan, it changed its name to the Fiscal Information Agency, whose duties increased from primarily handling the tax affairs information service to the comprehensive planning, execution, and control assessment of various information service systems in the Ministry of Finance.

Returning to the FIA once again after 18 years in 2016, facing the highly threatened information security environment, the demand of increasingly convenient tax affairs service, the need for effective management and use of massive quantities of finance and taxation data, quality and quantity improvement of the electronic receipt service, and so on are all huge challenges. I deeply felt a heavy sense of responsibility. I believe that the FIA's key operational objectives in recent years are the following duties. May our colleagues encourage each other :

A. To avoid overly relying on outsourcing manufacturers resulting in information security risks, we established the System Design and Training Section and Quality Assurance Section to improve our staff's system-development capabilities and form

software quality-assurance systems.

- B. To establish an information security diagnostic and digital forensics team for information security incident response. The team is composed of members of the Fiscal Information Agency and the Ministry of Finance subordinate agencies. It is responsible for information security diagnostics (such as penetration testing), stopping internet attacks, and preserving digital evidence of the Ministry of Finance subordinate agencies.
- C. To Combine electronic payment tools and E-invoicing to improve the service quality of E-invoicing as well as to promote credit cards as a type of E-invoice carrier, combine mobile payment tools with mobile phone E-invoice carrier, and plan to combine electronic stored-value cards with E-invoicing to fulfill the policy of promoting non-physical invoices.
- D. To establish big data independence research and conservation of energy, make good use of financial and tax information to enhance social welfare, actively promote financial big data applied to tax auditing, and cooperate with academic units to study issues and sign a memorandum of cooperation to carry out application of tax administration to improve social welfare.

*Chen Chuan-Hsi*

Director-General

Fiscal Information Agency, Ministry of Finance

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*Lou Mei-Chung*  
Deputy Director



*Hsieh Dong-Liang*  
Deputy Director



*Tzeng, Shih-Hong*  
Chief Secretary

## Organization and Functions

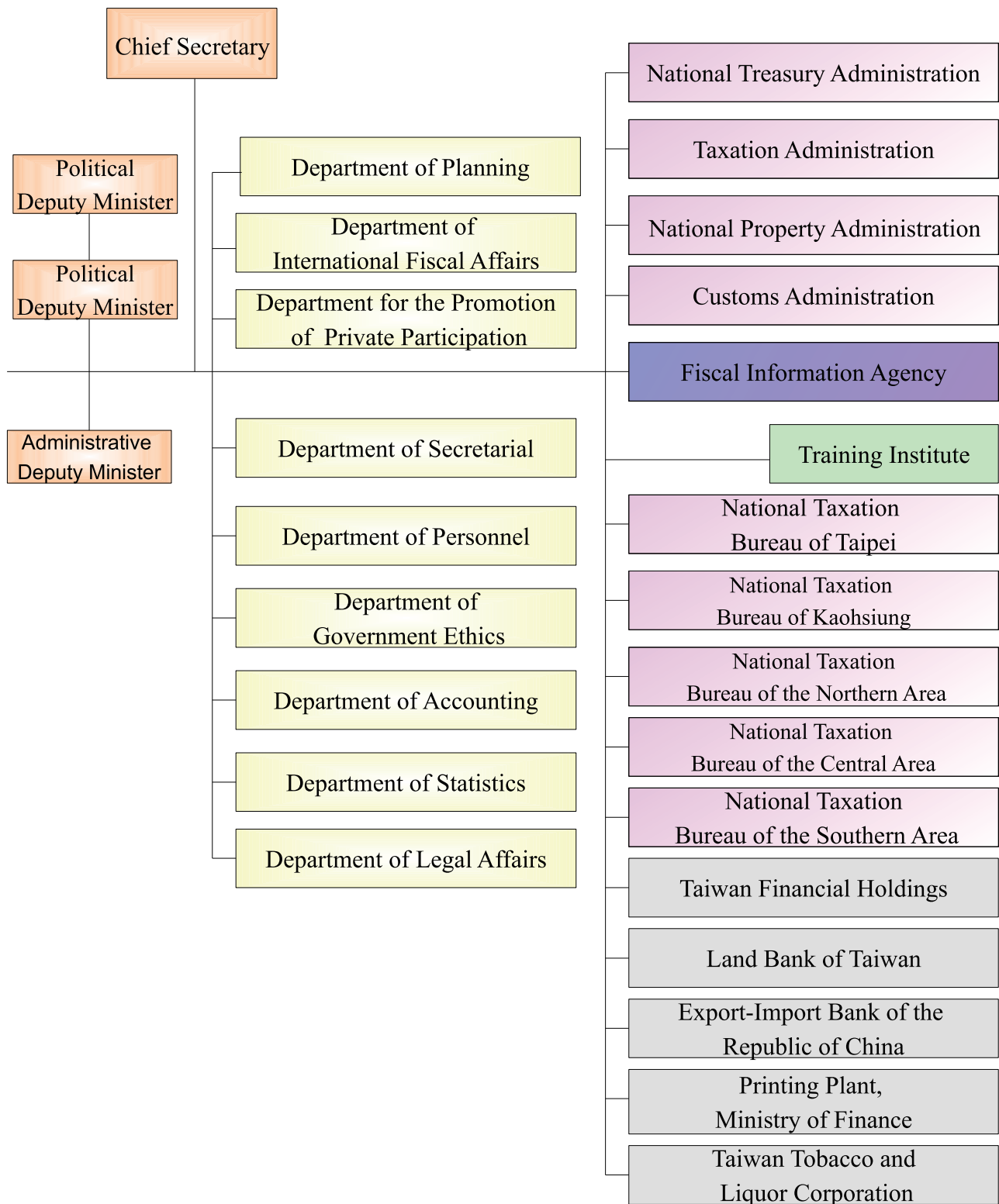
1

Organization of the Ministry of Finance

2

Organization of the Fiscal Information Agency

# Organization of the Ministry of Finance



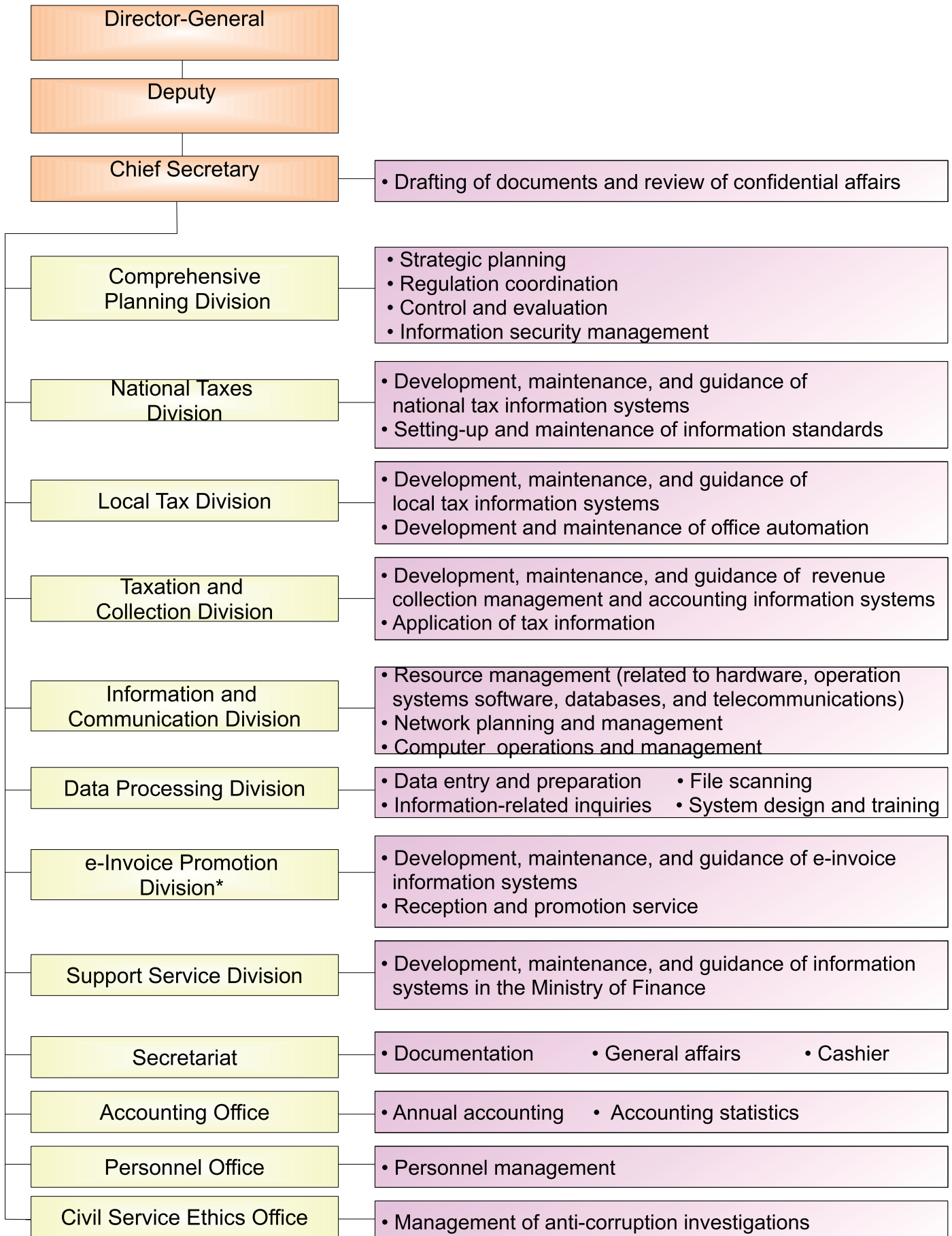
# Organization of the Fiscal Information Agency

The Fiscal Information Agency (FIA) was established by the Ministry of Finance for the purpose of overseeing the information businesses of its headquarters and subordinate agencies. The FIA is constituted according to The Act of Organization of the Fiscal Information Agency, 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 Ministry of Finance.
- B. Deliberation, inspection, and assessment of operations, plans, equipment, and performance of the information systems of the Ministry of Finance and its subordinate agencies.
- C. The planning, advocacy, and assessment of information security of the Ministry of Finance 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 Ministry of Finance.

The Comprehensive Planning Division, National Taxes Division, Local Tax Division, Taxation and Collection Division, Information and Communication Division, Data Processing Division, Secretariat, Personnel Office, Civil Service Ethics Office, Accounting Office, and Support Service Division were established for the above affairs. The e-Invoice Promotion Division was established for the affairs of e-invoicing on March 7, 2014.



\*The e-Invoice Promotion Division was established for the affairs of e-invoicing on March 7, 2014.

# Information System Resources of the FIA

1

Human Resources

2

Expenditure

3

Information System  
Facilities

# Human Resources

The workforce of the FIA totaled a staff of 408 members as of the end of 2016, wherein 276 (71.13%) were directly employed and 95 were employed on contract. By area of job, 204 (54.99%, the highest percentage) were assigned to system design and planning. By age, 126 members, the largest group (33.96%), was of those aged from 50 to 59. By educational attainment, those with a bachelor's degree were the largest group with 116 (31.27%).

Table 2-1 Statistics of Staff, by Job Area

number of people

Job Area		Design and Planning	Computer Operation and Control	Data Compilation and Entry	Administration	Total	%
No. of Staff Function							
Management		41	2	2	5	50	13.48
Field of Operation	By Commission	150	22	18	36	226	60.92
	By Contract	13	-	-	1	14	3.77
Total		204	32	66	69	371	100.00
Rate %		54.99	8.62	17.79	18.60	100.00	

Table 2-2 Age Statistics

number of people

Age Group		29 or under	30-39	40-49	50-59	60-65
No. of Staff Operational Level						
Senior Grade		0	0	7	18	4
Assistant Grade		4	51	53	30	7
Junior Grade		8	9	9	34	42
Contract Employee		1	2	42	44	6
Total		13	62	111	126	59
Rate %		3.51	16.71	29.92	33.96	15.90

Table 2-3 Educational Statistics

number of people

No. of Staff Operational Level	Education Attainment	Doctorate	Graduate Institute	University	Junior College	Senior High School
Senior Grade		4	15	6	4	0
Assistant Grade		2	79	57	7	0
Junior Grade		0	6	35	34	27
Contract Employee		0	2	18	43	32
Total		6	102	116	88	59
Rate %		1.62	27.49	31.27	23.72	15.90

Table 2-4 2010-2016 Workforce Profile

number of people

No. of Staff Job Area	Year	2010	2011	2012	2013	2014	2015	2016
Design and Planning		147	158	150	203	192	204	204
Operation and Control		28	48	51	28	33	28	32
Data Compilation and Entry		162	152	143	73	90	75	66
Administration		63	45	47	90	69	76	69
Total		400	403	391	394	384	383	371

# Expenditure

The total amount of the expenditure for information operations for 2016 was NT\$1,067.473M, with NT\$15.952M (1.49%) used to pay for hardware (including mainframe and peripherals) and NT\$562.187M (52.67%) for software (including lease, purchase, and contracted programming). Other payments, including those of data transmission, data entry and processing, consumables, personnel costs, training and education, and other G and A accounts came to NT\$489.334M (45.84%) of the total.

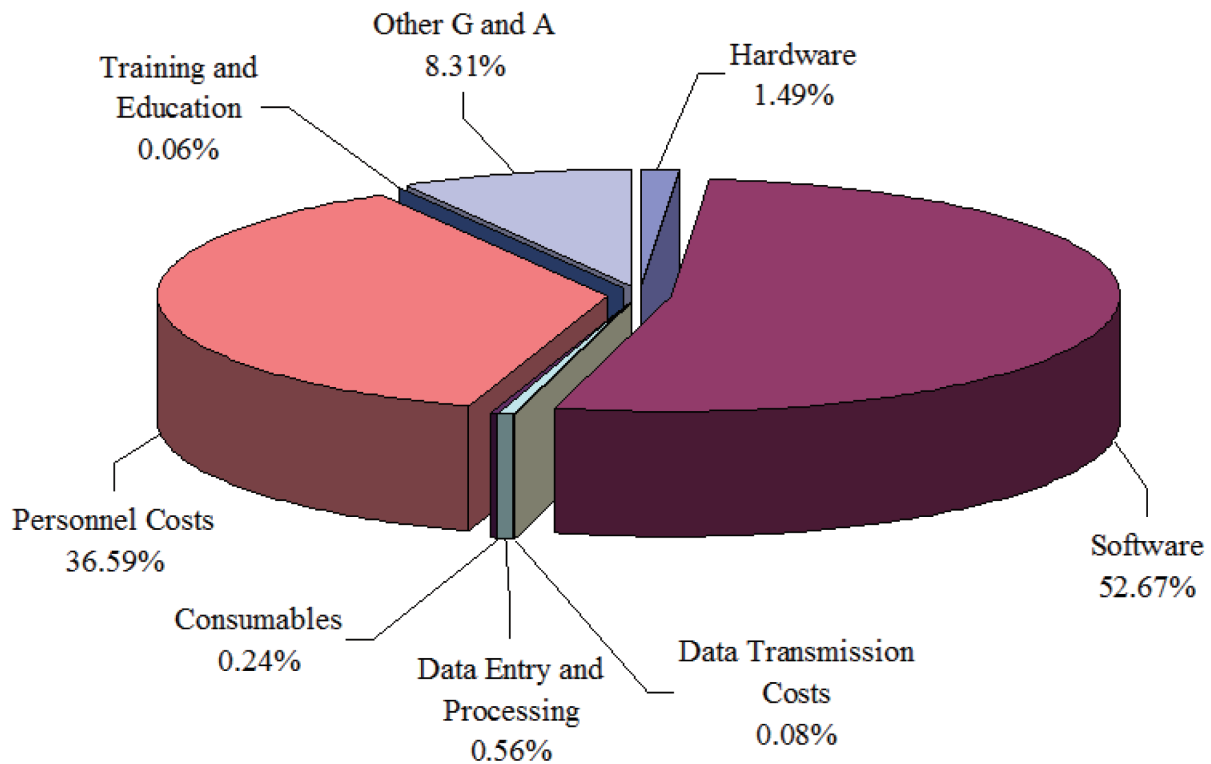


Figure 2-1

2016 Expenditure for Information Operations.

# Financial Information Services

1

Management of Information Systems for the MOF

2

Information and Communication Security Management

3

Comprehensive Planning

# Management of Information Systems for the MOF

---

A

## **MOF Executive Information System**

Execution of the drill of the host backup mechanism in order to enhance the quality of service and to be in accord with the information security policy of the MOF.

B

## **MOF World Wide Web System**

In order to establish the security environment of the draft on the website, it is necessary to allow the equipment to be connected to the background draft system.

Monitoring and correction of the MOF website to meet the needs of the public to improve communication and provide information.

C

## **MOF Documentation and Archive Management System**

Completion of the checking of the account numbers and the authorization of access for the functions of the system and also lead-in Government Configuration Baseline (GCB) to be in accord with information security policy of the MOF.

D

## **MOF Electronic Document Exchange Center**

Document Exchange service for 185 terminal layers, including the Ministry of Finance, National Treasury Administration, Taxation Administration, Customs Administration, etc. The average daily exchange of text is about 20,000. The Ministry of Finance and the respective agencies (institutions) terminal layer has been fully adopted Tianyuan (hardware encryption) module or software encryption module for the electronic document exchange in the year (2016).

E

## **MOF Office Automation Integration System**

Developing the statistics of attendance information for ODF to meet the policy and edition of the Taxation Administration, MOF, R.O.C office rules about leave of absence.

F

## **MOF Portal System**

Completion of the checking of the account numbers and the authorization of access to the functions of the Inner Portal System of the MOF and implementation of the government mechanism of Configuration of Baseline in the system. Correction of the Inner Portal System of the MOF to improve efficiency that more closely meets the needs of colleagues.

G

**MOF Host Computer Management**

1. Completion of the distribution and implementation of Windows7 and IE8 and Firewall, with the policy of Government mechanism of Configuration of Baseline to the PCs of the MOF and Taxation.
2. Execution of the distribution and implementation of Windows Server 2008 R2 with the policy of GCB to the Servers of the MOF.

H

**External Gateway of MOF Management**

In order to ensure network security and provide IPv6 services, the MOF enhanced its network security management and modified its firewall policies.

I

**MOF Network Resource Management**

In accordance with the “IPv6 Upgrade Promotion Program of the Executive Yuan,” the MOF completed the upgrade of Internet's IPv6 mechanism (for instance, including websites for Ipv6, the Promotion of Private Participation LOHAS, the MOF World Wide Web, Promotion of Private Participation, New Minister for Public Opinion Mailbox, International Business Database System, Appeal Case Retrieval System, Laws and Regulations Retrieval System, the Portal System,etc.) to facilitate internet access so that people can easily connect conveniently to MOF Ipv6 websites.

J

**Personal Computer Management of the MOF**

Replacement of computers, notebooks, and printers on demand, to strengthen the MOF PC information security mechanism to provide a more efficient operating environment.

K

**MOF Promotion of Private Participation System**

Developing and correcting the Promotion of Private Participation website to provide the latest information that more closely meets the needs of the public.

L

**MOF Fiscal News Management System**

The MOF Fiscal News Management System collects automated data from authorized news sources. A system renewal was completed in the year 105(2016), which can provide more safe, diverse, and convenient services.

# Information and Communication Security Management

- A** Based on The Information Security Management Directions for the Executive Yuan and Its Subordinate Agencies, The Information Security Management Guidelines 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** Engagement in the formulation of the information security management mechanism of the MOF with requests to the subordinate agencies of the MOF to make annual information security plans, with evaluation reports after the execution of the plans.
- C** Supervision of the subordinate agencies and institutions of the MOF in the establishment of a reporting mechanism for information security incidents in order to intensify the information security defense ability of each agency of the MOF. Various drills have also been held on incident reporting and hacker attacks on a regular basis. The FIA carried out social engineering drills in April and September 2016.
- D** Based on the framework of the Information Security Management System (ISMS) and its Plan-Do-Check-Action (PDCA) execution model for continuous improvement in relation to the major businesses and working processes related to information security and based on the business continuity plan, we held a drill on systems recovery by the end of the year so that the FIA could successfully fulfill the requirements of ISO27001:2013 and pass re-assessments by the British Standards Institute (BSI) in 2016.
- E** **External specific information audit**
1. 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 at The Customs Administration of Taipei Customs, the Training Institute of MOF, the National Taxation Bureau of Taipei, and the National Property Administration in 2016.
  2. Formulation of the routine and annual on-site evaluation of taxation automation business in all local revenue services in 2016.

F

According to the requirements of the Personal Information Management System (PIMS) and the ISMS in regard to out-sourced maintenance and operation of the taxation application systems, the FIA carried out an external audit on on-site out-sourced contractors and undertook follow-up control on those contractors.

G

The information security diagnostic and digital forensics team was set up in September 2016, whose members included FIA, NFA, CA, and BOT. The team completed the electronic invoice system penetration test exercise in December 2016 through eight courses of 20 hours of digital forensics, vulnerability assessment and penetration test, improving the system according to the test results.

# Comprehensive Planning

A

## Promote Government Open Data

1. The FIA manages the MOF Government Open Data Platform in line with the National Development Council (NDC) policy. 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.
2. 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 review the amendment to continue to enhance the amounts and quality of open datasets. As of the end of December 2016, the MOF opened 2,058 datasets on the Government Open Data Platform, ranking No. 1 in the Executive Yuan.

B

Examination of the information projects of 2016 and the budget estimation of 2016 of all the departments and organizations under the Ministry of Finance on the basis of "The Rule of the Information Projects and Budget Estimation of All Departments and Organizations under the Ministry of Finance in 2016" with the principle of zero-bias budget and information-related-only requirements.

C

The FIA, in line with the plan of "Work at Home e-Delivery Circle" implemented by the Council for Economic Planning and Development in 2013, has actively promoted the integration of a number of services and the transformation of processing among agencies of the Executive Yuan, such as information of the Department of Society and Family of the Ministry of Health and Social Welfare provided to the tax bureau of city and county governments, for the use of licensing tax exemptions for the disabled. In addition, the FIA cooperated with the New Taipei City Government to deal with the "Work at Home e-Delivery Circle" and the "New Taipei Citizen Convenience Circle" businesses. The New Taipei City Government completed the system conversion on December 1, 2016. The business units will be able to use the e-government platform to query the taxation data of the MOF and to achieve the goal of convenience services.

D

In order to maximize the using of information resources in the MOF and provide more high-quality financial mobile information service. "Finance Garden App" offers high-quality services for the public, including multivariate financial information, declaring tax, and a customization page.

E

The FIA proceeds with its plan Constructing the Financial Cloud Services of the MOF. In May 2016, testing of items through the Ministry of Economic Affairs cloud open lab "IaaS (Infrastructure as a Service, IaaS) cloud feature inspection procedures" reached an inspection ratio of 100%. In 2017 the Financial cloud service environment of the MOF will be constructed. This is expected to be effective in enhancing the levels of cloud-based software development technology and strengthen information management capacity required by promoting cloud services.

# Taxation Information Services



# National Taxes

## A e-Filing

### ● Operation of the Electronic Declaration of Individual Income Tax Data

804,516 individual income tax cases were declared via e-Filing in 2016, representing 89.69% of the total.

Table 4-1 No. of Cases Declared of Individual Income Tax Data by Type of Filing (2012-2016)

Taxation Year \ Type	Via e-Filing		Manually		Via Media		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2012	768,923	91.62	47,285	5.63	23,037	2.74	839,245
2013	773,970	90.89	50,354	5.91	27,240	3.20	851,564
2014	760,743	90.67	51,797	6.17	26,476	3.16	839,016
2015	784,060	89.77	62,322	7.14	27,005	3.09	873,387
2016	804,516	89.69	63,809	7.11	28,640	3.19	896,965

Source: Individual Income Tax Data Electronic Declaration Operations System.

### ● Filing of Individual Income Tax Returns via e-Filing

3,558,834 cases of individual income tax returns were filed via e-Filing or electronic media in 2016, representing 91.30% of the total of 3,897,988 declarations of individual income tax for the year.

Table 4-2 No. of Individual Income Tax Returns Filed via e-Filing, Manually, and by 2D Barcode Returns by Type of Filing (2012-2016)

Taxation Year \ Type	Via e-Filing		Manually		2D Barcode Returns		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2012*	2,785,013	75.98	673,111	18.36	207,502	5.66	3,665,626
2013*	3,263,439	79.90	624,940	15.30	196,105	4.80	4,084,484
2014*	3,285,206	85.31	437,851	11.37	127,733	3.32	3,850,790
2015*	3,505,608	88.89	343,267	8.70	95,174	2.41	3,944,049
2016*	3,558,834	91.30	271,610	6.97	67,544	1.73	3,897,988

Source: Outputs from the Individual Income Tax Declaration System.

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

### ● Service of the Pre-Calculation of Individual Income Tax

Service of the Pre-Calculation of Individual Income Tax via e-Filing commenced from 2011. By mailing a pre-calculation of individual income tax for simple cases, the FIA enables taxpayers to confirm the pre-calculation and to complete their tax declaration via e-Filing. In 2016, 451,751 cases were declared by this method, representing 20.18% of the total number of declarations of individual income tax for the year.

**Table 4-3** No. of Cases Declared Using the Pre-Calculation of Individual Income Tax by Type of Payment (2012-2016 )

Taxation Year \ Type	Via e-Filing		Letter / Telephone		Straight Payment of Tax In Person		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2012	462,591	23.09	838,982	41.88	701,727	35.03	2,003,300
2013	377,777	20.04	768,372	40.76	738,990	39.20	1,885,139
2014	430,014	20.22	919,646	43.25	776,641	36.53	2,126,301
2015	405,481	18.97	907,852	42.47	824,424	38.56	2,137,757
2016	451,751	20.18	976,636	43.63	810,033	36.19	2,238,420

Source: Files provided by Five National Taxation Bureaus.

### ● Individual Income Tax e-Filing for Foreigners

178,300 cases were filed via e-Filing or other electronic media, representing 70.21% of the total of 253,968 of such returns filed.

**Table 4-4** No. of Cases Declared of Individual Income for Foreigners (2012-2016 )

Taxation Year \ Type	Via e-Filing		Manually		Via Media		Total
	Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2012	71,390	53.48	56,120	42.04	5,968	4.47	133,478
2013	85,032	65.46	37,871	29.15	6,980	5.37	129,883
2014	102,891	66.71	39,419	25.56	11,925	7.73	154,235
2015	150,402	65.37	57,965	25.19	21,726	9.44	230,093
2016*	178,300	70.21	51,720	20.36	23,948	9.43	253,968

Source: Files provided by Five National Taxation Bureaus.

### Individual Income Tax e-Filing for Professional Practitioners

28,749 cases were declared via e-Filing in 2016, representing 64.15% of the total number of cases of such returns filed.

**Table 4-5** No. of Cases Declared of Individual Income Tax Returns via e-Filing of Professional Practitioners (2012-2016)

Taxation Year	Type	Via e-Filing		Total
		Cases	Rate %	Cases
2012		25,034	57.45	43,577
2013		27,539	59.23	46,498
2014		28,307	62.90	44,997
2015		27,682	63.28	43,745
2016		28,749	64.15	44,812*

Source: Files provided by Five National Taxation Bureaus.

\* Estimated Cases

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

867,812 cases were filed via e-Filing or other electronic media in 2016, representing 99.94% of the total of 868,343 cases filed.

**Table 4-6** No. of Profit-Seeking Enterprise Income Tax Returns (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2012		780,649	99.73	2,109	0.27	782,758
2013		796,417	99.60	3,192	0.40	799,609
2014		820,208	99.86	1,121	0.14	821,329
2015		844,390	99.91	771	0.09	845,171
2016		867,812	99.94	531	0.06	868,343

Source: Files provided by Five National Taxation Bureaus.

### 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 it reached 100% in 2008.

Table 4-7 No. of Provisional Income Tax Returns (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2012		31,199	99.98	5	0.02	31,204
2013		29,278	99.99	2	0.01	29,380
2014		25,018	99.99	3	0.01	25,021
2015		23,492	99.99	2	0.01	23,494
2016		21,444	100.00	1	0.00	21,445

Source: Files provided by Five National Taxation Bureaus.

### 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 saved the labor for the handling of mail for 855,503 cases declared via e-Filing in 2016, representing 96.57% of a total of 885,919 cases declared.

Table 4-8 No. of Cases Business Tax Declared (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Via Media		Total
		Cases	Rate %	Cases	Rate %	Cases	Rate %	Cases
2012		757,267	95.14	38,054	4.78	617	0.08	795,938
2013		779,897	95.65	34,858	4.28	588	0.07	815,343
2014		805,059	95.94	33,583	4.00	469	0.06	839,111
2015		830,654	96.24	32,119	3.72	353	0.04	863,126
2016		855,503	96.57	30,144	3.40	272	0.03	885,919

Source: Outputs from the Business Returns Management Task system.

### ● Securities Transactions Tax and Futures Transactions Tax via e-Filing

Securities Transactions Tax and Futures Transactions Tax via e-Filing commenced in September 2011. The number of cases of securities transactions tax via e-Filing in 2016 was 1,027, representing 98.47% of a total of 1,043 filed. The number of futures transaction tax returns filed via e-Filing in 2016 was 201, representing 96.17% of a total of 209.

**Table 4-9** No. of Cases Securities Transactions Tax Data Declared (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2012		618	44.52	770	55.48	1,388
2013		941	69.29	417	30.71	1,358
2014		1,012	93.01	76	6.99	1,088
2015		986	94.17	61	5.83	1,047
2016		1,027	98.47	16	1.53	1,043

Source: Outputs from the Securities Transactions Tax Declaration System.

**Table 4-10** No. of Cases Futures Transactions Tax Data Declared (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2012		150	72.82	56	27.18	206
2013		160	72.73	60	27.27	220
2014		185	88.10	25	11.90	210
2015		192	98.46	3	1.54	195
2016		201	96.17	8	3.83	209

Source: Outputs from the Futures Transactions Tax Declaration System.

### Commodity Tax and Tobacco and Alcohol Tax via e-Filing

Commodity Tax and Tobacco and Alcohol Tax via e-Filing commenced in September 2011. The number of cases of commodity tax declared monthly via e-Filing in 2016 was 1,099, representing 99.19% of the total cases; the number of cases of tobacco and alcohol tax declared monthly via e-Filing in 2016 was 378, representing 99.74% of the total.

**Table 4-11** No. of Cases Commodity Tax Data Declared (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2012		882	76.96	264	23.04	1,146
2013		1,036	91.44	97	8.56	1,133
2014		1,105	97.53	28	2.47	1,133
2015		1,103	99.46	6	0.54	1,109
2016		1,099	99.19	9	0.81	1,108

Source: Files provided by Five National Taxation Bureaus.

**Table 4-12** No. of Cases Tobacco and Alcohol Tax Data Declared (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2012		359	89.08	44	10.92	403
2013		389	98.73	5	1.27	394
2014		397	97.49	10	2.51	398
2015		388	99.23	3	0.77	391
2016		378	99.74	1	0.26	379

Source: Files provided by Five National Taxation Bureaus.

### ● Estate Tax and Gift Tax via e-Filing

Estate tax and gift tax via e-Filing commenced in September 2011. The number of estate tax cases declared via e-Filing was 2,020 and the number of gift tax cases declared via e-Filing was 2,294 in 2016.

Table **4-13** No. of Cases Estate Tax Data Declared (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2012		356	8.09	4,043	91.91	4,399
2013		546	12.98	3,662	87.02	4,208
2014		786	11.22	6,221	88.78	7,007
2015		1,242	15.13	6,966	84.87	8,208
2016		2,020	19.74	8,215	80.26	10,235

Source: Files provided by Five National Taxation Bureaus.

Table **4-14** No. of Cases Gift Tax Data Declared (2012-2016)

Taxation Year	Type	Via e-Filing		Manually		Total
		Cases	Rate %	Cases	Rate %	Cases
2012		180	1.38	12,859	98.62	13,039
2013		609	9.24	5,980	90.76	6,589
2014		588	3.49	16,260	96.51	16,848
2015		1,266	6.93	17,013	93.07	18,279
2016		2,294	15.16	12,839	84.84	15,133

Source: Files provided by Five National Taxation Bureaus.

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

To make the Auditing of Deduction Automation to NTBs and to provide for taxpayer e-deduction statement downloads to reduce the cost of individual income tax filing.

## C Service of the Pre-Calculation of 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 finished their income tax return filing. The number of taxpayers utilizing the aforesaid service was 2.23 million in 2016, 36.48% 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 Ministry of Finance provides several convenient ways for individual taxpayers to inquire about paying their taxes.

## E The Enhancement of Information System Integration for Taxes and Customs Duties

1. Improvements were made in the sharing of information resources in regard to the imposition of taxes and customs duties. Further work was done to improve the efficiency and selection of cases for auditing to prevent tax evasion.
2. To enhance the assessment of tax evasion in Internet purchases, a project team continued to hold meetings to detect tax evasion on Internet purchases early by auditing taxation information collected from payment channels, import declarations, and the Internet.
3. Enhance the information system integration of taxes and customs duties, improve checking efficiency through system integration.

## F VAT Refund on Purchases by Foreign Passengers

A Foreign Tourists VAT Refund was implemented in October 2003. For enhancing VAT refunding procedures to be efficient and providing varied VAT refund methods to be convenient, the MOF established the Foreign Tourists VAT Refund Project Team in September 2014. With reference to the worldwide tax refund service outsourced as a private business entity, Chunghwa Telecom Co., Ltd. was commissioned to handle this tax refund service on May 1, 2016. The number of VAT refund cases increased to 1.49 million cases in 2016. Due to providing convenient varied VAT refund methods, the number of tax refund cases at Customs decreased 28.52% over the previous year, and other tax refund cases (including the Small-Amount VAT Refund On-the-Spot and the Authorized Downtown VAT Refund) increased 14.47% over the previous year, effectively dispersing foreign tourists to different locations for tax refunding.

Table 4-15 No. of Cases of VAT Refund on Purchases by Foreign Passengers (2012-2016)

Taxation Year \ Type	VAT Refund at Customs	Small-Amount VAT Refund On-the-Spot	Authorized Downtown VAT Refund	Total
2012	469,640	323,752	N/A	793,392
2013	472,093	417,018	N/A	889,111
2014	618,946	626,050	N/A	1,244,996
2015	901,076	738,770	N/A	1,639,846
2016	644,073	845,684	5,267	1,495,024

Source: VAT Refund Website.

(1)The service of Small-Amount VAT Refund On-the-Spot started in 2011.

(2)The service of Authorized Downtown VAT Refund started in 2016 May.

# E-invoice Services

**A** To cope with Taiwanese consumption habits, the FIA actively promoted e-Stored Value Cards, Credit Cards Carriers, and Cellphone Barcode to help public utilities adopt issuing e-invoicing. At the end of 2016, the carrier rate of E-invoicing was 16.39%

## **B Establish "E-invoice big data platform" to create new data value**

We use big data technology to extract, manage, process, organize, and analyze e-invoice data. Presented in a smart business format, it provides public, enterprise, and government value-added services. Eleven theme topics are planned to be opened to the public, including invoice donation analysis, e-invoice statistics of consumption, and tourist attraction consumption analysis. During the period from 2015 to 2016, the accumulative number of queries was more than 1.54 million, and the level of satisfaction was 90/100 on average.

**C** To increase the adoption rate of e-invoice carriers, the FIA actively promoted credit cards as e-invoice carriers. Until the end of 2016, there were seventeen credit card issuing banks engaged in the program. One department store and two retail stores which have thirty-six branches in Taiwan now accept credit cards as e-invoice carriers.

**D** In order to hold a large amount of e-invoice data, improve insufficient capacity and raise the whole service efficiency, the FIA planned "The Plan of E-Invoice Advanced-Service," and completed outsourcing at the end of 2016.

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

1. Promoting the use of e-invoices to integrate food clouds, chemical clouds, agricultural clouds, and health clouds through providing multidimensional and more valuable data analysis to enhance the integration of audit applications or government and industrial decision-making management reference, and create diversified value-added services through cross-agency cooperation. Food cloud systems interfacing and building, providing relevant information on the downstream food supply chain to the Ministry of Health and Welfare and the Council of Agriculture, Executive Yuan to integrate and to improve food safety issues by checking efficiency, were completed in 2016.
2. Enhance the commodity database, supply chain transaction model, and API query function, and promote commodity bar-code uploaded with E-invoices and electronic trading detail trials to assist in the tracking and auditing of food.

3. Continue to cooperate with relevant laws and regulations to accelerate the promotion of key industries using e-invoicing and increase the proportion of food industries using e-invoicing. In 2016 a total of 3,132 food industries were introduced to e-invoicing, 34.11% of the total 9,181 food industries nationwide.
4. Integrate e-invoicing, Customs, and taxation statistics to complete the "Analysis of Abnormality of Trading Objects in Specific Industries," "Analysis of Abnormality of Business Invoicing for e-invoices," "Analysis of Import and Export Cargo Abnormality of Businessmen," and "B2B e-invoice import effectiveness analysis," these four big data analyses of tax applications theme, through visual presentation, assist the Five NTBs of the IRS tax case the selection operation.

## Local Taxes

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### A Multi-dimensional Communication Channels Message-Sending Job

The multi-dimensional communication channels system integrates taxation information system resources, actively provides taxation services of national tax and local tax for taxpayers, and increases the service items year by year. 102,108 cases were provided via the active services of the system during 2016.

### B Vehicle License Tax

In response to retrieving the self-levying Vehicle License Tax of the Local Tax Bureau, Miaoli County and Revenue Service Office, Kaohsiung City, we modified related programs.

### C Local Tax e-Filing Tasks

1. Over 2,330,000 cases (about 91% of the annual count) were handled via the new network system during 2016, thus saving time needed for related work.
2. In order to enhance administrative efficiency and reduce the cost of local tax filing, the FIA provided a way to inquire about and pay tax bills for taxpayers.

### D Office Automation System Operation

The automated office systems of 22 local revenue bureaus were integrated in to the FIA. A total of 21 systems thus provide automated services to tax officials to aid them in dealing with their daily operations to improve administrative efficiency. Also, electronic forms are used in these systems for the completion of online approval to significantly reduce the use of paper and to improve efficiency in processing approvals.

# Taxation and Collection

## A The Outsourcing Service Maintenance Project of continued NTB Taxation-Reform System

1. After signing the contract after the negotiation with Chunghwa Telecom on March 24, 2014, the project commenced on April 1, 2014 and ended on March 31, 2017.
2. The main scope of maintenance: Software and hardware equipment, applications, and information security services and website services, including a total of 669-hours of education training over three years.
3. In order to monitor project status effectively, we periodically conducted project progress review meetings; also through ITIL Service Desk, online control mechanism of problem reports and new/change requirements (CQ) to ensure system quality and meet business needs.
4. Completed the 5th and 6th phases of user acceptance/verification test process before the end of 2016.

## B Promotion of tax payment notifications with bar-codes

1. Implementation of the tax payment of Filing Individual House and Land Transactions Income Tax (Self-payment), Late/Amended-filing Payment of Individual House and Land Transactions Income Tax, Assessment of Individual House and Land Transactions Income Tax, and Referred Cases of Tax Misconduct, Violation, and Fraud of Individual House and Land Transactions Income Tax at financial institutions and convenience stores.
2. Implementation began of the tax payment of Assessment of Individual Income Tax (15P), Filing Individual House and Land Transactions Income Tax (Self-payment), Assessment of Individual House and Land Transactions Income Tax and Referred Cases of Tax Misconduct, Violation, and Fraud of Individual House and Land Transactions Income Tax by Financial Chip Card via the internet.
3. Implementation began of tax payment notice of Assessment by the Tax Authority for Business Tax and of tax bill for the Pre-calculation of Individual Income Tax Returns with QR Codes.
4. Convenience stores received a total number of 13,594,826 cases of tax payment to an amount of NT\$59 billion in taxes, and financial institutions received a total number of 20,804,475 cases to the amount of NT\$1.797 trillion in 2016.

Table 4-16 No. of Cases Received at Convenience Stores and Financial Institutions

Taxation Year	Type	Via Convenience Stores		Via Financial Institutions	
		Cases	Amount (billion)	Cases	Amount (trillion)
2014		12,375,690	53.0	19,603,243	1.452
2015		13,025,476	55.9	19,768,022	1.756
2016		13,594,826	59.3	20,804,475	1.797

## C Executing the Operation of Drawback in the Nationwide

1. Combining the platform of Local Taxes and National Taxes. The operation of drawback was not only in the local taxation services or five NTAs but also nationwide. The use of this operation allows for increasing the national tax and saving human resources.
2. In the local taxation services, there were 7,800 cases saving about NT\$14,191,171 in 2016. In the five NTAs, there were 30,911 cases saving about NT\$104,778,448 in 2016.

# Financial Networking

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## A **National Taxation and Local Taxation Network Integration**

We integrated the national taxation and local taxation networks with high availability, high performance, and high security in the network configuration in order to strengthen the sharing of national taxation and local taxation information resources to accomplish various data query and file exchange, and to enhance the overall efficiency of the national taxation and local taxation information systems.

## B **Household Administration Network Online Task**

Further work was done to achieve the integrated application of household administration information and 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 (Information Provider of Tax Information)**

We developed this program for the development of an Electronic Networking Government by providing the infrastructure for non-taxation agencies to make inquiries regarding common taxation data via the government service network so as to facilitate 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**

We improved the integrity of the tax information system by the establishment of online network operations between the tax authorities and other sections of the government, for example, to the Ministry of Labor and to the National Immigration Agency, with the transfer of up-to-date statuses of foreigners and foreign laborers to the tax offices via the FIA. Other links are to the Ministry of Health and Welfare, the Taiwan Depository & Clearing Corporation, the Construction and Planning Agency, the Ministry of Interior, and the Customs Administration, Ministry of Finance. Also, we provided channels to maintain the registration information of taxpayers and businesses.

## F **Integration of the VoIP system of the Five National Tax Administrations**

In order to reduce the telephone fees for long distance calls among the five areas of national taxation bureaus and the FIA, the Voice over Internet Protocol (VoIP) systems of the five bureaus were integrated. This service will be gradually extended to the other governmental units under the Ministry of Finance. The more calls via the integrated VoIP system, the more money saved.

## G **Continued Promotion of Open Document Format (ODF) work**

Implemented the "Treasury ODF Promoting Work Community." This community has 412 members and 292 articles of discussion. The community helps to reduce the ratio of installations of Microsoft Office: the FIA and NTBs' ratios are under 10%; the MOF and subordinate agencies' ratios are under 40%. This work has also completed deployment of LibreOffice in the MOF and all subordinate agencies, and held seven training lectures to train 263 persons.

### H Fiscal Big Data Development Research Center Project

The planning and promotion group of the project was set up to modify the big data relative plan and the continuous promotion of related research. This group has planned to establish a fiscal big data research center and big data analysis operation platform for the MOF. Our employees and outside research teams from different domains can use our analysis operation platform to do research at the research center. With big data analysis, this project can provide research results and combine cross-domain data to support government policy making; moreover, it can develop more value-added applications and create entirely new values for fiscal data.

## Data Inquiry and Retrieval

### A Establishing the tax information database of individual income tax

Totaling 281,827 manually declared cases of individual income tax and 1,751,538 cases of withholding individual income tax statement filed on time.

### B Rental housing assessment income data scanning and simplification in FIA

FIA Invites Taxation Bureaus to cope with rental housing assessment income together. The number of cases is significantly reduced via data simplification, relieving human costs of FIA and Taxation Bureaus in loading, packing, delivering, and simplifying information integrity, and scanning operations.

### C Inquiry and Investigation of Property, Income Tax, and Tax Data of Individual Income Tax Registration.

In accordance with Article 33 of the Tax Collection Act, the data on cases of property tax, income, and individual income tax are as follows:

Investigated Cases of Property, Income Tax, and Tax Data of Individual Income Tax

Unit: Ten Thousand Cases

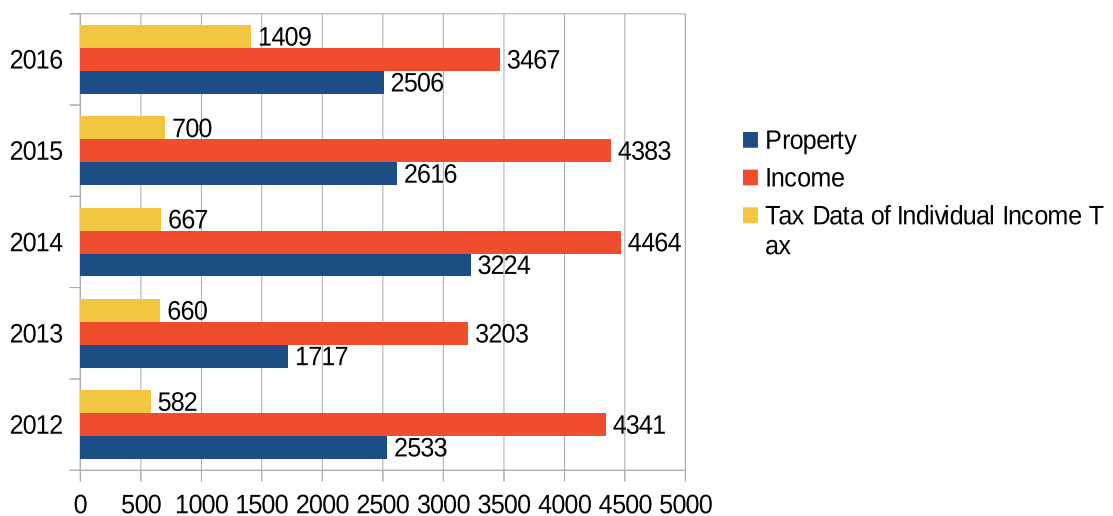


Figure 4-1

Investigated Cases of Property, Income Tax, and Tax Data of Individual Income Tax

Source: Outputs from the Individual Income Tax Inquiry System.

## D Individual Income Tax cases selection and auditing

Processing annual selection and auditing with the five National Taxation Bureaus in 2016 is as follows:

1. After printing and reviewing the 2014's performance statistics report, amounting to 150 copies, were mailed to the Taxation Administration, Ministry of Finance.
2. Completed archives and reorganization of the 2015's case monthly report, amounting to 150 pieces.
3. Completed archives of the 2016's optional cases, cases with a huge number of assets, or selected cases of wealth, amounting to 150 pieces.

## E Providing CD files to other bureaus

Providing a total of 1,432 CD files to other bureaus, including 3019 data files with the format divided into artificial file encryption, non-encrypted, IC certificate, etc.

## F File transfer operation

To transfer data with other various bureaus, the FIA completed file transfers of 1,635,416,342 pieces.

## G Topic research report

### 1. Feasibility Study on Mass Outsourcing

On April 13, 105 (2016), a research group was set up by Yuan Ze University to analyze the sample size of drinks by e-invoice and assess the size of the openness of government information to provide a method to import mass intelligence.

### 2. The 2016's outsourcing case of online public information convergence platform service.

In 2016, the FIA leased the OPENVIEW platform for exploration and analysis of online public information through a multimedia network to understand public opinions and preferences on specific public topics. It can make relevant analysis and application based on FIA's internal data as a reference for future information collection planning.

## H System Development and Maintenance / Staff Training and Education

We set up the System Design and Training Section in 2017 to handle the following tasks:

1. To strengthen staffs' abilities with computer information system design and to establish and maintain small-scale information systems.
2. To educate and train new IT staff to develop system development (maintenance) skills, data analysis skills, project management capabilities, and information security knowledge.

## I Forward-looking IT Technology Skill Training

In addition, the System Design and Training Section holds training courses regularly such as systems analysis, programming, software security and project testing (integration testing), and forward-looking, new information technology, etc. to let our organization keep contact with new information trends of the world.

# This Year's Focus and the future direction of development

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1

This Year's Focus

2

Future direction of development

# This Year's Focus

## A Constructing the financial cloud services of the MOF

The FIA in December 2015 completed the “Cloud Open Lab of MOF” and in 2016 completed the financial cloud data center (including information exchange system, MOF backup data center, and off-site backup data center) planning book, the financial cloud application system program development standards planning book, the financial cloud integration service environment planning book, and the security financial information communication environment planning book. Fiscal cloud development and testing platform passed the Ministry of Economic Affairs cloud open lab “IaaS (Infrastructure as a Service, IaaS) cloud feature inspection procedures” with an item inspection ratio of 100%. The use of the cloud computing virtualization and dynamic resource allocation mechanism, will gradually promote the transfer of MOF servers to the cloud, allowing for more flexible use of information resources by the MOF and its respective agencies.

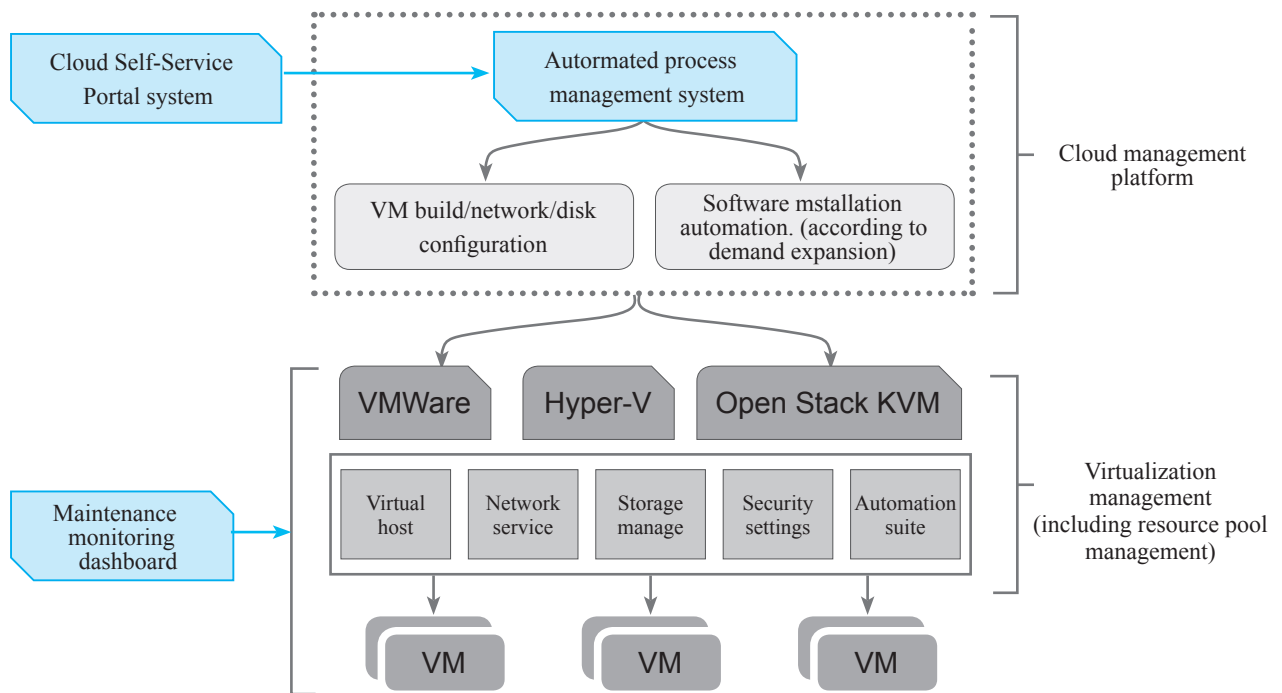


Figure 5-1 Planning of automation platform for cloud platform in this department

## B Enhancement of Information System Integration for Taxes and Customs Duties

1. The Customs Administration, local Customs Administration offices, and the National Tax Bureaus hold an annual meeting to discuss the problems of mutual operation and improve the auditing of tax evasion. The FIA, in accordance with meeting resolutions, builds an information system and exchanges required data. This helps Customs to enhance the Expert System and the FIA to strengthen the taxation audit of the National Taxation System, so they can more accurately judge abnormal business entities.

2. The FIA planned and built a two-way anomaly notification system and interface between 2015 and 2016 to provide Customs and the National Tax Bureaus to mutually report abnormal cases. In addition, Customs can query the relevant taxation data from the system concatenation. That will accelerate verification if the import and export declarations are abnormally and judge the abnormally high risk of the manufacturers. This will through the information integration, improve effectively the performance of verification.
3. The FIA negotiated with the Customs Administration for getting the import and export declaration to meet the need of “Enhancing traceability of product supply chain and cross agency inspection” in 2016 as a source and trace of food sources and flows to ensure food safety and maintain public health.

C

### Promoting the declaration system of individual income tax by using "Health Insurance Card with Passwords"

1. The Health Insurance Card with Passwords for online identity verification for individual income tax declaration and related tasks was positively promoted in 2016. In the year of 2016, the declaration case amount was 515,269 cases. This was more than 500,000 cases compared to the declaration amount of only 11,577 cases in 1999, the first year promoted citizen digital certification on individual income tax declaration and related tasks was promoted. It was fruitful.
2. In Taiwan, every citizen has a health insurance card. After being registered, this card has functionalities that provide citizen digital certification for individual income tax declaration tasks. This can save taxpayers 250 NTD for the citizen digital certification application fee. Assuming taxpayers use their health insurance card to substitute for citizen digital certification for the past eight years, this year (2016) this policy saved  $515,269 \times 250 / 8 = 16,102,156$  (NTD) costs for taxpayers.
3. By investigation of online complaints from 560,000 effective samples, the overall satisfaction result of taxpayers who used their “health insurance card with Passwords” this year reached 97.05% positively; taxpayers who felt strongly satisfied accounted for 88.64%, somewhat satisfied accounted for 8.41%, neither satisfied nor dissatisfied accounted for 1.36%, somewhat dissatisfied accounted for 1.06%, and strongly dissatisfied accounted for 0.53%. This result showed that “using health insurance card with passwords to access taxation related tasks of individual income tax” was awarded high recognition from taxpayers.
4. Statistically, comparing the number of taxpayers who went to National Taxation bureaus for data requests from 2015 to 2016 (years before and after this policy become operational), the number of these taxpayers was reduced by 16.76% as detailed in the table below. This obviously effective in reducing the pressure of the National Taxation Bureaus for processing data requests from taxpayers.

Table

5-1

Number of Cases of Taxpayers Going to National Taxation Bureaus for Individual Income Tax Data Request

	2015	2016	Percentage of reduction
National request case amount	2,095,449	1,744,339	16.76%

D

### Executing Foreign Tourists VAT Refund e-Service System

The Foreign Tourists VAT Refund e-Service System was launched on May 1, 2016. It provides multiple ways to claim tax refunds on the spot at authorized downtown or at airport/harbor sites and provides multiple ways to refund their tax in cash, checks, or credit cards (including general cards and China UnionPay Cards). For simplifying the procedures and improving the efficiency of this tax refund, it also connects to the Immigration

Agency's system to query foreign tourists' information of automated tax refund, and a Kiosk automation equipment has been built up. In 2017, security deposits made by foreign tourists via China UnionPay Cards in advance was permitted, and foreign tourists can hold tax-refund claim application forms which are issued by any authorized stores to apply for Authorized Downtown VAT Refund.

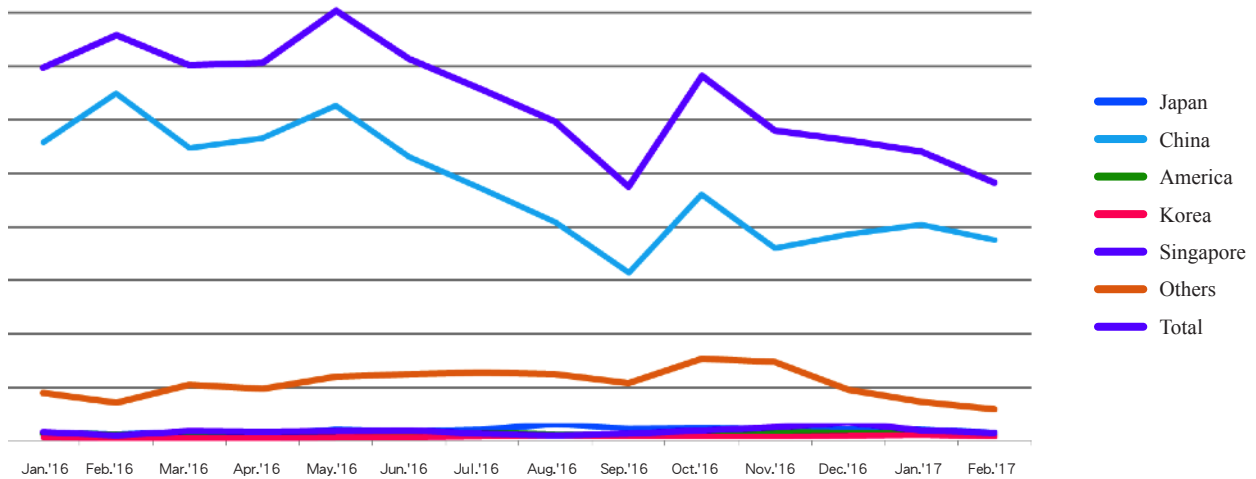


Table 5-2 2015-2016 Feb statistical chart of VAT Refund by Foreign Passengers Purchasing (by country)

### E Vehicle License Tax

In response to the adoption of the vehicle license tax by five local tax agencies (e.g., Revenue Service Office, New Taipei City Government) in 2017, we coordinated the Directorate General of Highways to provide M3 Service to the rest of the counties and cities for system test and transfer.

Based on the modification of the VAB system and transfer to the VLT system, we imported car membership data, levy operation, etc., and are currently undergoing system development and testing.

In response to 12 local tax agencies (e.g., Department of Taxation, Taoyuan) to collect License Tax in 2018, we coordinated with the Directorate General of Highways to provide M3 Service for system connection, privilege application, and parallel test.

### F "Cloud information on property tax" and "Innovative e-services integration" won the 8th government service quality award

Since 2011, we have promoted the "Implementation of the Local Tax Information System of the Taxation Information System Reform Project." We have integrated the computer system of the FIA and the local tax agencies to focus on construction and management, and have utilized resource sharing of cross-agency, cross-region, cross-tax, and cross-annual information environments to integrate and simplify tax processes to provide national cross-border tax services and to enhance public satisfaction of government services. Therefore, we won the 8th government service quality award. The specific benefits of the project were divided into taxpayers and local tax agencies, as follow:

1. Taxpayers:
  - (1) To provide cross-agency operations services, to help taxpayers in a single county local tax agency to complete cross-city (county) investigation operations, saving time and costs.
  - (2) The establishment of a local tax centralized network e-filing environment, providing multiple filing channels and simplifying the e-filing process.

## 2. Local tax agencies:

- (1) To enter the online approval of the automation mechanism, to establish a paper-saving operating environment and reduce waste of resources.
- (2) Through the national plan to offset refundable tax payable against delinquent taxes receivable, to raise the implementation rate of owed taxes, and reduce the annual old and new owed taxes that can be approved but not levied.
- (3) Through the centralized management of tax hardware and software equipment and services, to reduce the local tax server room electricity consumption and server room personnel operations and maintenance.

## **G** To implement the service of online inquiry and paying vehicle license tax, house tax, and land tax

Innovation to provide online inquiry and paying local tax to save the cost of reissuance of tax statements to enhance the convenience of services and energy saving and carbon reduction targets. Before collection periods of vehicle license tax (April, October), house tax (May), and land tax (November), tax collection authorities send tax statements to taxpayers, which can enter the paytax website and key in category, administration code, tax due, term, and reference code to pay tax. If taxpayers have lost or have not received the tax statement, they need to apply for reissuance of the tax statement.

Now during collection periods of vehicle license tax, house tax, and land tax, taxpayers can use the Citizen Digital Certificate or health insurance IC card to log in to the website to inquire and pay those taxes without tax statements. This not only reduces the time for applying for the reissuance of tax statements, but the Government can also reduce human resources, tax service counter manpower, tax statement printing, and other related costs for processing the cases of applying for reissuance of the tax statement. For the online inquiry and paying local tax services, there were 86,396 cases in 2015.

## **H** Applying E-invoices on Official Document Online Approval

To promote disbursement voucher sheets using online approval, FIA and NTBK were the pilot agencies, and NTBT, NTBNA, NTBCA, NTBSA joined in July 2016. At the end of 2016, there were 9,673 cases applying for e-invoices for official document online approval. Thus, paper reduction and environmental protection can be enhanced.

## **I** Promotion of diversified tax payment services

賡續推動多元繳稅服務如下：

### 1. Promotion of the QR Code tax payment service

Tax Payment Notice commenced from 2016. Taxpayers can use a QR Code APP to scan the QR Code to fill the tax payment information on the web page and enter their credit card number or savings account number to complete the tax payment. In 2016, 268,810 cases were paid using this method, an increase of 30% over the previous year.

### 2. Construction of the tax payment Application Programming Interface of MOF cooperated with mobile payment service providers to provide the tax payment service for taxpayers to pay for Individual Annual Income Tax, Vehicle License Tax, House Tax, and Land Tax by mobile credit card or mobile financial chip card via mobile payment APPs using the tax payment application programming interface. Taiwan Mobile Payment Co., Ltd. and Pay2go Co., Ltd joined this service in 2016.

### 3. Promotion of the Financial Chip Card tax payment service

The tax-payment services of Filing Individual House and Land Transactions Income Tax (Self-payment) (25G); Assessment of Individual House and Land Transactions Income Tax (25N/25S); Referred Cases of Tax Misconduct, Violation, and Fraud of Individual House and Land Transactions Income Tax (25R); and Assessment of Individual Income Tax (15P) by Financial Chip Card via the internet were implemented in 2016.

## J Taxation Registration and Filing Business Tax System for VAT on Cross- Border Electronic Services

With the amendment to the Value-Added and Non Value-Added Business Tax, the Ministry of Finance formed the VAT on cross-border electronic services working group on December 29, 2016. The Fiscal Information Agency planned and constructed relevant information operations:

1. The amendment to the Operation Directions on Electronic Filing and Paying for the Business Tax: Adding a new chapter provides the regulations for foreign suppliers providing cross-border electronic services. The amendment was announced on March 17, 2017.
2. Creating a system for taxation registration and filing business tax: Creating "VAT on Cross-border Electronic Service" area which provides seven functions including "Apply for Taxation Registration," "File and Pay Business Tax," "Inquire about Registered Business Entities," "Q&A(FAQ)," "Official Documents Download," and "Apply for Account Number and Password." Among these seven functions, "File and Pay Business Tax" was completed by the end of May 2017 and then officially launched July 1, 2017. The Other functions were completed by the end of March 2017 and officially launched on May 1, 2017.
3. Building the taxation database of VAT on cross-border electronic services: According to the data collection plan which the National Taxation Bureau of the Central Area planned, we planned and built the functions of data transmission, file conversion and other applications.

## K Continue to promote the use of software liberty and Open Document Format (ODF)

1. Completed MOF and all subordinate agencies fully deploying LibreOffice and use it as an ODF office software.
2. The MOF "ODF Promotion Group" has been set up as a cross-organization in Google Group since April 2015, with the e-mail as the "community" for the exchange and has been used by all our colleagues in the community to answer queries and exchange ideas instantly.
3. With the National Development Committee (NDC) of the "ODF-CNS15251 as Government Document Standard Format Implementation Plan," the MOF and all subordinate agencies have fully completed the editorial documents available for download from the website. The ODF document format is supported. Viewers may use PDF format.
4. In line with the NDC promotion policy, the editable information system (including tax and local tax), which is responsible for the planning and maintenance of FIA, has been completed. The document has been provided in the ODF-CNS15251 format fully supported by our system.
5. The FIA handled ODF Foundation Class 5 in 2016 and other related education and training courses for 94 hours and 264 participants.

## L Establish System Design and Training Section

In order to strengthen our organization core ability and reduce the dependency on outsourcing vendors, we established the System Design and Training Section on October 2017 to handle information training courses such as Financial Big Data Application Analysis and Cases Study and R Language and Data Visualization courses. Those training courses help staff learn cloud computing techniques and improve their capabilities of system design, computer language programming, software security testing, private information protection, and digital identification skills to keep competitiveness and create value. Meanwhile, they implement the policy of Big Data Optimization and Application of the Executive Yuan. This year, the members of System Design and Training Section applied advanced information techniques including Java language, Spring framework, Bootstrap, Git (version control tool), and Jenkins (process automation tool) to develop seven application systems independently including the Authority Control System, Simple Deploy System, Business Tracing System, Schedule of Funding Projects System, Equipment Management of the Ministry of Finance and Its Affiliates System, Projects Management and Budgets Deliberation of Ministry of Finance and its Affiliates System, and Environment Cleaning Request System. These seven systems all contain our organization business functions and high-level computer techniques like authority control and communication/information security issues. The way of using technical tools mentioned above to actually develop systems helps us in inspecting the results of our training plan and strengthens staff computing skills.

## M Promotion of e-invoices and Creation of Smart Life

1. The main goal of "Smart Life with E-invoice Project" is to provide mechanisms for B2C e-invoice application and basic processing functions for B2B e-invoices. Besides, this project integrates the strategic direction of cross-agency coordination, by holding a variety of advocacy activities, seminars, and Internet marketing activities to enhance public support for E-invoices.
2. The FIA has promoted credit cards as E-invoice carriers actively. At the end of 2016, there were seventeen credit card issuing banks engaged in this program. One department store and two retail stores which have thirty-six branches in Taiwan now accept credit cards as E-invoice carriers.
3. Since January 2016, the FIA promoted public utilities to adopt issuing e-invoices and amended the Uniform Invoice Award Regulations to increase the rate of winning prizes to encourage consumers to use carriers to store E-invoices.
4. In 2016, the number of e-invoices reached 6.26 billion, 26.41% above that of last year; the ratio of using carriers to store e-invoices reached 16.39%, 7.19% above that of last year.

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

This program focuses on the inclusion of electronic invoices in one of the food and related traceability systems. In addition to continuing to help support food safety applications and actively promote the food industry upstream and downstream industries to use electronic invoicing, this program also promotes cross-domain integration, such as cooperation with the Council of Agriculture Executive Yuan to assist agricultural consumption behavior analysis.

To assist in food safety management, the system interfaces with the food cloud completed to provide supply chain information to the Ministry of Health and Welfare. In 2016, the program improved the system function at the demand of the Ministry of Health and Welfare. In addition to improving the accuracy and integration of food names, this program also plans supporting mechanisms and promotional strategy of counseling business entities to upload commodity bar codes with E-invoices in order to link integrated names with the bar code information to enhance the name of the integrated operating efficiency.

To promote cross-domain integration, cooperation with the Council of Agriculture Executive Yuan was established to provide information on the batch download service with API, through the system to provide B2C e-invoice information to assist the agricultural products consumption behavior analysis and production and marketing adjustment plan.

To promote food industries using electronic invoicing, fifteen training courses, one cross-agencies meeting, six mass media exposures, and the on-site consultations of implementing e-invoice system for 153 retailers were accomplished in 2016.

## **O Promoting the combination of mobile payment tools and e-invoicing**

1. Planning for the combination model for the contactless mobile payment tools and e-invoicing. The MOF started the service of credit cards as e-invoice carriers in Jan. 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.

The tokenization technology used in mobile payment uses a token to replace the physical card number to enhance the transaction security of NFC or e-commerce. 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, ensured the planning method at a meeting with banks in December 2016, and was agreed by fourteen issuers of the e-invoice carrier credit cards. Among those banks, E. Sun Commercial Bank, Taishin International Bank, CTBC Bank, and Chang Hwa Commercial Bank planned to start the service in May 2017.

2. Planning for the combination model for the barcode-scanning mobile payment tools and e-invoicing. We selected an electronic payment company that occupies a higher market-share and exchanged opinions with them about the combination model with the company. With the common e-invoice carrier API of the e-invoice platform, mobile payment applications can apply or verify mobile phone e-invoice carriers with users' phone numbers, provide a more natural user experience, and promote the usage of the mobile phone e-invoice carrier.

## **P Network continuity mechanism of the MOF information services**

In order to enforce service performance, continuity, and security of the MOF core information application system including the MOF Documentation and Archive Management System and the MOF Executive Information System, we have completed the MOF network services continuity and high availability mechanism of servers virtualization platform.

## **Q MOF Fiscal News Management System Convenience Service**

The MOF Fiscal News Management System has primary servers and alternate servers which are located in two separate computer zones. The two servers operate on similar processes, including news download, key word parsing, information categorization, and news issuance. The alternate servers will take over the news issuance process only when the condition of the primary servers has been checked. The system will provide more safe, diverse, and convenient news information services for all affiliated agencies of MOF.

# Future direction of development

## A **Re-engineering of e-Invoice platform to upgrade the whole service and to innovate the value-added e-invoice**

1. Re-engineering of the e-Invoice platform to upgrade the whole service.
2. Combination of new technology and providing innovation service.
3. Expansion of cross-domain application and the value-added e-invoice.

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

1. Enhancing traceability of product supply chain and increasing the integrated product names in the commodity database.
2. Promoting the use of e-invoices to integrate food clouds, chemical clouds, agricultural clouds, and health clouds.
3. Continue to cooperate with relevant laws and regulations to promote business entities to use the electronic invoicing and increase the proportion of using e-invoicing.

## C **Construction of financial cloud services and expansion of the use of financial information integration efficiency**

The plan is in accordance with the Information & Communication plan of the Executive Yuan. The information resources focus on the cloud data center of MOF. In the short-term for National Property and Training Institute information business on the cloud data center, in the future, step by step promote the backup data center on the cloud. According to the existing system of operational planning and schedule to expand the financial cloud data center service, we will re-build the system cloudly fully into the cloud data center. This will reduce information business operating costs and create a new generation of financial information development.

## D **Provide friendly e-service, strengthen e-tax environment**

Promoting the e-tax service for profit-seeking businesses strengthens the e-tax environment. Promoting personalized integration services provides high-quality and convenient services. Providing services which integrate network and reality in real estate transfer to satisfy the public demand for cross-business services. Improving online tax inspection and tax payment provides comprehensive online services of tax payment. Providing a mechanism of two-way notification about tariff and internal revenue tax to share taxation and tariff data, reduces tax evasion, and improves the efficiency of tax collection.

## E **To improve system development skills of our staff and strengthen their forward-looking computing techniques**

We plan to train new staff with more powerful system design capabilities, data analysis skills, and teamwork spirit by way of holding a series of training courses like Project Management, Information Security, Computer Language Programming courses, etc. In the meantime, we will hold forward-looking computing/information courses like software quality control, big data analysis and machine learning courses, etc. to enhance senior staff to do-research capabilities.

## **F Construct the ability of the information security diagnostic and digital forensics for the MOF and its subordinate agencies**

In response to the government's information security budget year-on-year reduction and security requirements, the FIA set up the information security diagnostic and digital forensics team in October 2016. By enhancing the capacity of penetration testing, vulnerability scanning, information security diagnostics, and digital forensics for the team, we can build the capabilities of independent protection, information security incident response, and digital forensics for the MOF and its subordinate agencies. We could also reduce information security costs year by year.

## **G Promoting the combination of e-invoicing and electronic payment tools**

We promote the combination of e-invoicing and electronic payment tools. Besides continuously promoting credit cards as a type of e-invoicing carrier, we also reduce the cost of compliance for business entities to print out invoices, make managing invoice information simpler for the people, plan for mobile credit cards as a type of e-invoice carrier, combine mobile payment tools with the mobile phone e-invoice carrier as well as other e-invoicing procedures, etc. By fulfilling the policy of using non-physical invoices, we will raise the proportion of non-physical invoices and achieve the goal of zero-paper gradually.

## **H With Fiscal Big Data analysis, we can enhance administration efficiency and tax revenue**

Actively promote financial data for tax review, maintain tax fairness, and increase treasury revenue. Continued e-invoice information transnational commodity traceability for food safety checks. With big data analysis, this project can provide research results and combine cross-domain data to support government policy making; this can develop more value-added applications and enhance administration efficiency. Analyzing Fiscal Big Data with on MOU research team will enhance social welfare.

## **I Promote the quality and quantity of Government Open Data**

Following the policy of the NDC, the FIA established a three-tiered mechanism from top to bottom for MOF and handled the affairs since 2013. The financial information was made public according to classification and staging. Within the Executive Yuan, the MOF has the largest number of open datasets in 2016. From 2017, the FIA will follow the NDC policy to improve the quality of open data, and according to the NDC open data quality evaluation mechanism, the FIA will enhance the ease of use of financial open data and the use of benefits, to create new financial open data value.

# Major Events in 2016

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**January 2016**

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- January 1** Counseling public utilities to begin opening electronic invoices.
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- January 5** A conference on "Electronic Invoice Vehicle Description Session" was held with 121 representatives from domestic banks and foreign banks.
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- January 15** Ms. Wang-Zi-Ren, the new Director of the Personnel Office of the FIA, assumed her post.
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- January 16** Wang, Jui-Hui, the post of Director of the Comprehensive Plan-ning, Tung, Chih-Ching, the post of Director of the Nation Taxes Division, Chang Zhi-Long, the post of Director of the Local Tax Division, Lu, Shao-Li the post of Director of the Taxation and Collection Division, Lu, Po-Chang the post of Director of the Information and Communication Division, Tzeng, Shih-Horng the post of Director of the Data Processing Division, Lay, Ching-Tzann the post of Director of the e-Invoice Promotion Division.
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**February 2016**

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- February 26** A conference on "Electronic Invoice Briefing Session" was held with 10 big operators from the Taipei 101, SOGO, and FE city.
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**March 2016**

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- March 4** A speech on "Gender Equality and Improving National Strength" was given by Ms. Zhang Qiong Lin, the director of the Taiwan Police College Association with 167 persons in attendance.
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- March 24** Enhancing traceability of product supply chain and increasing integrated product names in the commodity database.
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- March 25** "Special Information Contribution Award" from the ROC Association of Information Managers received.
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- March 27** Taiwan Mobile Payment Co., Ltd passed reassessment to provide taxpayers with paying for Individual Annual Income Tax, Vehicle License Tax, House Tax, and Land Tax by mobile credit card or mobile financial chip card via its wallet APP from April 1st.

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**March 30**

A seminar on "The emergency response measures in peak period of tax payment in 2016" was held with representatives of FISC, TRADE-VAN, Chunghwa Telecom, NCCC, and FIA in attendance.

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**April 2016**

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**April 7-8**

"The Ministers e-mail System" education and training was held with 72 persons in attendance.

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**April 8**

National Archives Administration of National Development Commission on the Requirement for the Development and Construction of Common Documents was held with 23 people in attendance.

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**April 15**

Won the Second Presidential innovation award group.

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**April 25**

Pay2go Co., Ltd passed reassessment to provide taxpayers with paying for Individual Annual Income Tax, Vehicle License Tax, House Tax, and Land Tax by mobile credit card or mobile financial chip card via its Pay2go APP from May 1st.

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**April 26**

Nineteen banks and eight financial-related companies attended the "Launching Promotion Seminar for Credit Card Carriers" and announced that credit card vehicles will become an important milestone in the integration of electronic invoice payment access.

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**April 27**

MOF provides webpage for "Middle-aged Vehicles, Scrapped Locomotives or Redemption of Deduction of Taxes for New Vehicles", allows Consumers to check progress .

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**April 28**

"Cloud information on property tax" and "Innovative e-services integration" won the 8th government service quality award.

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**April 28**

"Data mining technology and massive data analysis" was held with 54 people in attendance.

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**May 2016**

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- May 3** The first meeting for "The Policy Planning Group of the MOF Information Promotion Team" was held with 51 persons in attendance.
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- May 13** Held Ministry of Finance official document electronic exchange system encryption briefing session, expected to be fully online in 2018.
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- May 20** Su, Chun-Jung, Director – General of FIA, promoted to Deputy Minister of the Directorate – General of Personnel Administration, EY. Deputy Director – General, Lee Chuen – Sheng, assumed the post of acting Director – General.
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- May 23-24** MOF documentary system education and training was held with the MOF, NTA, DOT, MOFTI, and PPMOF in attendance.
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- May 26** Financial cloud open test platform after the Ministry of Economic Affairs cloud development test platform: latest announcement of IaaS service cloud characteristic test job detection ratio of 100.
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- May 26** A speech on "Conceptualizing and Locating Gender Equality and CEDAW" was given by Ms. Liu Mei Chun, professor at the Institute for Labour Research, National Chengchi University .
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**June 2016**

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- June 6** Ms. Lou Mei-Chung assumed the post of Deputy Director – General of the FIA.
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- June 14** In collaboration with Taipei IRS, an open E-invoicing technical seminar on electronic computer invoicing was held with 261 persons in attendance.
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- June 22** Mr. Chen Chuan-Hsi, the new Director General of the FIA,, assumed his post.
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- June 30** A speech on "Chief Symposium" was given by Chen Chuan-Hsi, Director General, to share "In-Depth Business Service, Active Service, and the Pursuit of Excellence" with 320 persons in attendance.
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**July 2016**

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- July 14** The "Press Conference for the Launch of e-invoice Promotional Card and the Promotional Video" was held, and was hosted by the Deputy Minister of Finance Su Jianrong.
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- July 16** Mr. Hsieh Dong-Liang assumed the post of Deputy Director-General of the FIA.
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- July 26** The first meeting of "The Policy Planning Group of the MOF Information Promotion Team" was held with 54 persons in attendance.
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- July 28** Mr. TZENG, SHIUH-HORNG assumed the post of Chief Secretary of the FIA.
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**August 2016**

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- August 5** A cross-organization e-Invoice meeting was held with 68 representatives from MOI, MOEA, MOTC, FDA, and FIA in attendance.
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- August 5** Mr. Chang, Zhi-Long, assumed the post of Director of Local Tax Division
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**September 2016**

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- September 3** A 105(2016)-year senior staff functions seminar was held from by the Civil Service Development Institute.
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- September 3-4** Joint team participation on behalf of the MOF to participate in the "2016 14th President Cup National Softball Championship" won the Center Organization Department runner-up.
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- September 9** "The Information and Communications Security Propaganda Seminar of the MOF" was held by the FIA Deputy Minister Ms. Chuang Tsui Yun who came in person to provide some comments with subordinate agencies and all of the local revenue services in attendance.
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- September 12,21** The MOF documentary system education and training was held with the MOF, NTA, DOT MOFTI, and PPMOF in attendance.
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- September 13** "The Information and Communications Security Propaganda Seminar of the MOF" was held by the MOF Deputy Minister Mr. Su Jain Rong. Mr. Wu Tzu Hsin came in person to provide some comments with subordinate agencies; all of the local revenue services were in attendance.
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- September 21** The second meeting of "The Policy Planning Group of the MOF Information Promotion Team" was held with 47 persons in attendance.
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- September 23** "The Information and Communications Security Propaganda Seminar of the MOF" was held by the FIA, National Treasury, Taxation, Customs, and National Property with the MOF and other subordinate agencies in attendance.
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- September 30** The "electronic Invoice Results will be Published," was organized to show the results of past years to promote the results of electronic invoices.
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- October 2016**
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- October 1** The Data Processing Division established the System Design and Training Section for conducting system development and staff training.
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- October 1** Five District Website responsive RWD was updated to enhance the user – friendliness of mobile device browsing.
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- October 6** A cross-agencies meeting was held with the Health and Welfare Ministry and the Council of Agriculture, Executive Yuan in attendance, to discuss issues of promotion of the cross-domain applications and e-invoicing.
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- October 19** A cross-organization meeting for introducing B2B e-invoicing was held with representatives from five national taxation bureaus nation-wide with the FIA in attendance.
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- October 20-21** The conference on "The Chief Information Officers of Ministry of Finance and Its Subordinate Agencies of 2016" was held with representatives of subordinate agencies in attendance.
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- October 24**            **The e-invoice Promotion Division adjusted names of sections. "e-invoice Section" was renamed "e-invoice System Section" and the "Research and Development and Training Section" was renamed "E-invoice Application Section."**
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- October 25-27**        **A team on representing the MOF attended the softball tournament of the central organization staff games and placed fourth .**
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- November 2016**
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- November 8**            **A meeting for "Credit card as e-invoice carrier" was held with 40 people in attendance.**
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- November 10**         **The second meeting of "The Policy Planning Group of the MOF Information Promotion Team" was held with 512 persons in attendance.**
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- November 14**         **The revised staffing table for the FIA was submitted to the Examination Yuan for approval, and will come into effect October 1,2016.**
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- November 15**         **A first visit to the King car Industrial Co, Ltd was held with 65 persons in attendance.**
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- November 22**         **Visit the King car Industrial CO, Ltd was held with 61 persons in attendance.**
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- November 28**         **Information security audit operation was held at Taipei Customs with Hsieh Dong-Liang, the Deputy Director-General of the FIA, in attendance.**
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- November 29**         **Held Information security audit operation was held at MOF Training Institute with Hsieh Dong-Liang , the Deputy Director-General of the FIA, in attendance.**
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- November 29**         **A speech "Big data" was held with 54 people in attendance.**
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- December 2016**
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- December 2**            **A information security audit operation with Chen Chuan-Hsi, the Director General of the FIA, was held.**
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- December 6** Held Information security audit operation with Hsieh Dong-Lian, Deputy Director-General of the FIA, in attendance.
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- December 14** A cross-organization e-Invoice meeting was held with 64 people in attendance.
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- December 19** A meeting for "The Schedule of Tax Payment Testing in 2017" was held with representatives of tax authorities from FISC, TRADE-VAN, NCCC, Chunghwa Telecom, and FIA in attendance.
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- December 27** A meeting for "Promotion of credit card as e-invoice carrier" was held with 60 representatives from the BA, NCCC, FISC, 18 banks, and FIA in attendance.
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- December 30** The outsourcing of "The Plan of E-Invoice Advanced-Service" was completed at end of 2016.
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- December 31** The total number of government information datasets amounted to 2058, ranking number 1 among all government agencies.
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