

# 財政統計名詞解釋

Glossary



## ■ 財政統計名詞解釋

### 一、財政收支

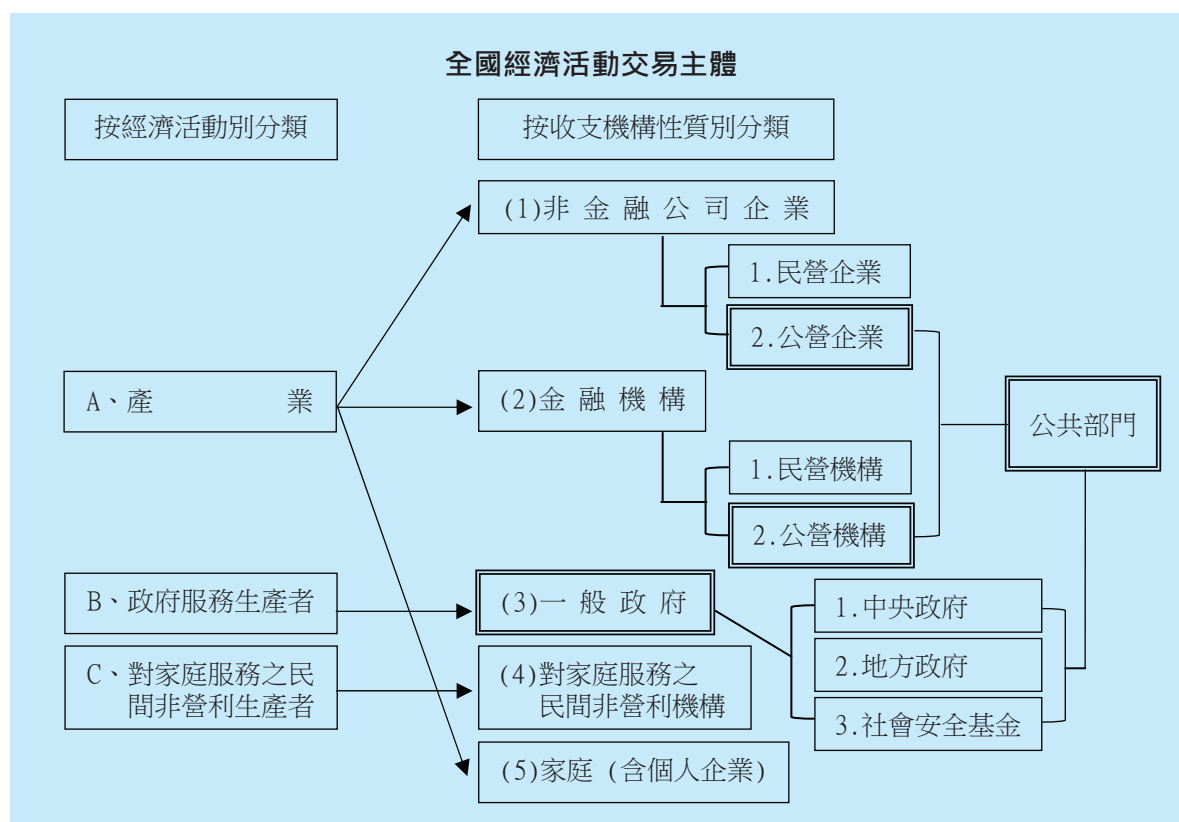
(一)有關收支範圍方面：

政府收支可區分為廣義與狹義兩種涵義，廣義的政府收支，包括各級政府以及公營事業等之各項收支總額，通常稱為公共部門收支。狹義的政府收支則指各級政府總預(決)算所列歲入歲出總額及社會安全基金，通常稱為一般政府收支。本年報所列各級政府收支，僅包含中央、地方政府總及特別預(決)算的收支彙編，中央政府歲入歲出毛額僅包含總預(決)算，不含特別預(決)算。

我國預算法原將債務之增加、減少列為政府收支，惟於 87 年 10 月 29 日修正相關條文，將債務增減劃出政府歲入歲出，並自 88 年下半年及 89 年度起依修正後預算法編製預算，本年報嗣於 88 年版起追溯修正各級政府歲入歲出淨額歷史表列，以利參用。

全國經濟活動的交易主體，依國民經濟會計制度可作雙重分類，即一方面按經濟活動別分類，而另一方面又按收支機構性質別分類(如下圖)。

下圖右邊，按收支機構性質別分類中，將公營非金融公司企業、公營金融機構及一般政府等三部門合併即為公共部門。



(二)有關預算種類方面：

1. 總預算：總預算係政府根據施政計畫預估未來一定期間(通常為 1 年)之收支計畫書。根據預算法第 17 條規定，政府每一會計年度各就其歲入與歲出、債務之舉借與以前年度歲計賸餘之移用及債務之償還全部所編之預算為總預算。我國中央及地方政府均各自編製總預算，總預算之歲入、歲出，係以所屬各單位預算之歲入、歲出之總額及附屬單位預算有關盈餘之應解庫額、虧損之由庫撥補額與資本由庫增撥或收回額等彙編而成。預算依編製階段可分為：概算、總預算案、法定預算及分配預算。財政統計所列總預算，除另有註明者外，均指法定預算。

會計年度之開始、終了及名稱如次：

- (1) 42 年度以前均與日曆年完全相同。
  - (2) 43 年度至 47 年度，以當年 7 月 1 日開始，至次年 6 月 30 日終了。43 年 1 至 6 月，單獨稱為 43 年上半年。
  - (3) 49 年度至 88 年度，以上年 7 月 1 日開始至當年 6 月 30 日終了。因此並無 48 年度。
  - (4) 自 88 年下半年起為將原會計年度起迄時間調為曆年制，乃編列一次 1 年 6 個月之預算，由 88 年 7 月 1 日起至 89 年 12 月 31 日止，稱之 88 年下半年及 89 年度，以銜接調整新舊會計年度。
  - (5) 90 年度以後均與日曆年完全相同。
2. 附屬單位預算：為特種基金(如營業事業機關及公務機關中的作業組織等)以歲入、歲出的一部(即盈餘的應解庫額及虧損之由庫撥補額與資本由庫增撥或收回額等)編入總預算內。
3. 追加減預算：指法定預算在年度進行之追加或追減。依我國預算法規定，各機關因(1)依法律增加業務或事業致增加經費時，(2)依法律增設新機關時，(3)所辦事業因重大事故經費超過法定預算時，(4)依有關法律應補列追加預算者，得請求提出追加歲出預算，並由中央財政主管機關籌劃財源平衡之。又法定歲入有特別短收之情勢，不能經由行政院會議決議，呈請總統以命令裁減時，應由中央財政主管機關籌劃抵補，並由行政院提出追減歲入預算。
4. 特別預算：凡遇國防緊急設施或戰爭、國家經濟重大變故、重大災變，以及不定期或數年一次之重大政事等，行政院得於年度總預算外，向立法院提出有別於一般施政之預算計畫，即稱特別預算，其審議程序與總預算相同，其決算之編造、送審亦相同，惟跨越兩年度以上者，其收支應分年編送年度會計報告。

(三)有關預算結構方面：

1. 經常門收支：經常門收支係指除去需償還收支及增減(或移轉)公有財產(含政府囤儲存貨)

收支部分後之收支。依預算法規定，歲入歲出除資本門收支外為經常門收支。經常門收入主要包括稅課收入、規費、罰款、附屬事業盈餘及收入、財產孳息及經常移轉收入等；經常門支出主要包括公務員薪資、每年定期必須之貨品及勞務購買支出、債務付息及經常移轉支出等。

2. 資本門收支：政府因減少資產及收回投資而發生的收入為資本門收入。政府因增置或擴充、改良資產及增加投資而發生的支出為資本門支出，故資本門收入包括財產售價、作價及投資收回等，資本門支出包括購置固定財產、取得權利及投資等支出。
3. 普通基金：係指歲入供一般用途的基金，總預算中除屬於特種基金之預算外，均為普通基金之預算，如公務機關或各級公立學校的預算等。
4. 特種基金：係指歲入供特定用途的基金。特種基金又分為 6 類：
  - (1) 營業基金：供營業循環運用者。
  - (2) 債務基金：依法定或約定之條件，籌措財源供償還債本之用者。
  - (3) 信託基金：為國內外機關、團體或私人之利益，依所定條件管理或處分者。
  - (4) 作業基金：凡經付出仍可收回，而非用於營業者。
  - (5) 特別收入基金：有特定收入來源而供特殊用途者。
  - (6) 資本計畫基金：處理政府機關重大公共工程建設計畫者。

其中債務基金、作業基金、特別收入基金及資本計畫基金屬於「非營業特種基金」。

#### (四) 有關政府收支各階段統計方面：

1. 概算：為各機關依其年度施政計畫、初步估計的收支。
2. 總預算案：由某級政府之預算主管機關，審核並彙編上述各概算而成，惟尚未經過立法程序的預算。
3. 法定預算：經過立法程序並經公布的預算，一般又簡稱為預算數。
4. 分配預算：為各機關依照法定預算依施政計畫進度按月或按期分配的預算。
5. 決算：為每一會計年度財政收支計畫實施的結果，亦即預算執行的最後報告。總決算包括總預算與追加減預算的執行結果，以權責發生基礎編製。但跨越兩個年度以上之特別預算，在非決算年度時，則採收付實現基礎編製。
6. 決算審定：總決算經審計機關審核後，乃編製最後審定數，一面解除各機關首長的財務責任，另一面完成事後監督，並提供往後年度編製預算的參考資料。
7. 各級政府歲入與歲出淨額：將各級政府歲入歲出(包括總決算、特別決算)彙總，稱為歲入與歲出毛額，因其包含各級政府間移轉收支等重複列計部分，故經扣除重複列計部分後，即為歲入與歲出淨額。92 年起，資料範圍為本年度實際執行數(實現數與應收/應付數)，

加計以前年度歲入歲出轉入數中保留數之實際執行數。

(五)有關預算執行與決算方面：

預算的執行係根據分配預算辦理，但年度進行中由於施政的推展或情事的變更，原預算難免發生不足或不能適應的情況，因此有預備金、預算流用、預算緊縮、追加預算及特別預算彈性處理。

1. 預備金：預備金為預算中的準備科目，專供原有預算科目不敷支應時為之挹注。分為第一預備金及第二預備金 2 種，第一預備金編列於各公務機關單位預算中，數額不得超過其經常支出總額百分之一，動支時須經上級機關核定，並轉請行政院主計總處備案。第二預備金於總預算中設定，各機關申請動支須經行政院核准，其每筆數額超過 5 千萬元者應先送立法院備查，但因緊急災害動支者不在此限。預備金均列為經常門歲出預算，但動支結果則依其支出性質分經常門或資本門科目列入決算。
2. 預算的流用：各機關的歲出分配預算，其計畫或業務科目之各用途別科目，如其中有一科目經費不足，而他科目有賸餘時，可以互相流用，但不得流用為用人經費，且流用的範圍最高不得超過預算數百分之二十。
3. 預算的緊縮：在預算執行時，如遇國家發生特殊事故而有裁減經費之必要時，得經行政院會議決議，呈請總統以令裁減各機關經費。
4. 收付實現數：表示已收到的歲入及已支付的歲出。
5. 權責發生數：屬應收應付款項，須留待以後年度繼續處理。會計年度結束後，各機關已發生尚未收得之收入，應即轉入下年度列為以前年度歲入應收款；其經費未經使用者，應即停止使用，但已發生而尚未清償之債務或契約責任部分，於年度結束後 10 日內檢同契約或證明文件，報經行政院核定，得轉入下年度列為以前年度歲出應付款。

(六)其他：

1. 歲入與歲出：自 88 年下半年及 89 年度起依修正後預算法，歲入指政府在一會計年度內之一切收入，債務之舉借及以前年度歲計賸餘之移用不包括在內。歲出指政府在一會計年度內之一切支出，債務之償還不包括在內。政府歲入及歲出均應編入預算，依我國預算法規定，下列事項均須先編入歲入(出)或相關預算方可辦理：
  - (1)政府徵收賦稅、規費及因實施管制所發生之收入，或其他有強制性之收入(但法律另有規定者不在此限)。
  - (2)政府動用公款、處分公有財物或投資行為。
  - (3)政府大宗動產、不動產之買賣或交換。
  - (4)政府增加債務(但國庫券及短期借款不在此限)。

2. 餘絀：歲入與歲出之差額稱餘絀，正數為賸餘，負數為短絀(或差短、赤字)。
3. 會計年度：為便於管理分析政府之歲入歲出所訂定之起訖期間，一般均以 1 年為期，我國預算法對於政府會計年度之規定曾修正變動數次(請參閱(二)之 1.總預算)，自 90 年度起與曆年完全相同。
4. 歲入按來源別：為政府歲入分類之一種，依預算法規定歲入必須按來源別科目分類，以便整理彙編及審議與監督。中央政府歲入來源別計分稅課收入等 12 大類(詳預算書)，財政統計為便於閱覽，除將重要科目單獨列示外，其餘科目則合併為一項，稱為其他。財政統計與預算科目對照如次：

財政統計科目	預算科目
稅課收入	稅課收入
獨占及專賣收入	獨占及專賣收入
工程受益費收入	工程受益費收入
罰款及賠償收入	罰金罰鍰及息金、沒入及沒收財物、賠償收入
規費收入	行政規費收入、司法規費收入、使用規費收入
財產收入	財產孳息、財產售價、財產作價、投資收回、廢舊物資售價
營業盈餘及事業收入	營業基金盈餘繳庫、非營業特種基金賸餘繳庫、投資收益
補助及協助收入	上級政府補助收入、地方政府協助收入
捐獻及贈與收入	捐獻收入、贈與收入
其他	學雜費收入、雜項收入

5. 歲出按政事別：為政府歲出分類之一，與機關別、業務計畫別、用途科目別、職能別及經濟性分類等，均為預算法規定歲出分類科目。中央政府歲出政事別計分國務支出等 35 大類。在政事計畫之整理、審議、監督及考核等方面，詳細分類有其必要，但在一般統計觀察上，往往不得要領，故財政統計將上述 35 類歸併為 9 類，其與預算科目對照如次：

財政統計科目	預算科目
一般政務支出	國務、行政、立法、司法、考試、監察、民政、警政、外交、財務、僑務等支出
國防支出	國防支出
教育科學文化支出	教育、科學、文化支出
經濟發展支出	農業、工業、交通及其他經濟服務支出
社會福利支出	社會保險、社會救助、福利服務、國民就業、醫療保健等支出
社區發展及環境保護支出	社區發展、環境保護等支出
退休撫卹支出	退休撫卹給付、退休撫卹業務支出
債務支出	債務付息、還本付息事務等支出
補助及其他支出	專案補助支出、平衡預算補助支出、協助支出、第二預備金、其他支出

6. 歲出按職能分類：政府支出按職能分類即按其所達成特定目的予以分類，期使公眾瞭解政府服務的性質，以及公共支出分配於各項服務之情況，故職能分類與政事分類性質較相近，計分為一般公共事務支出、防衛支出、公共秩序與安全支出、教育支出、保健支出、社會安全與福利支出、住宅及社區服務支出、娛樂、文化與宗教支出、燃料與能源支出、農、林、漁、牧業支出、礦業、製造業及營造業支出、運輸及通信支出、其他經濟服務支出、環境保護支出及其他支出等 15 大類，至於各類包括範圍說明及與政事別分類對照，詳參閱中央總預算編製作業手冊「各機關歲出按職能及經濟性分類應行注意事項」。
7. 歲入歲出按經濟性分類：政府歲入歲出按經濟性分類之目的，在於提供檢查政府活動的經濟效果所需之資料，以達成分析政府歲入歲出對其他經濟部門或整體經濟所生效果與關係。我國經參照國際貨幣基金訂定之經濟性分類及配合新制國民會計政府帳科目分類需要，特別就歲出部分於預算編製辦法中增訂「歲出按職能及經濟性綜合分類表」分行各機關實施。分類科目及其範圍說明詳參閱中央總預算編製辦法附件「各機關歲出按職能及經濟性分類應行注意事項」。
8. 政府儲蓄：政府經常收入減經常支出之餘額，即為政府儲蓄。一般即作為資本支出之財源。



## 二、公庫收支及政府債務

- (一)公庫收支：指公庫為政府經管現金、票據、證券及其他財物之收納支撥結果，可以顯示政府之財力盈虛、功能活動、資源分配狀況。公庫收支之統計採收付實現基礎，收入以經各級公庫代理機關收納者為準，支出以經各級公庫代理機關兌付或集中支付機關簽開支票者為準。
- (二)預算外收支：指公庫收支統計中政府收支未予計入預算總額或未經正常預算程序者。預算外收支可分為兩類，一為其收支性質應屬政府活動範圍，惟未經預算程序，如以前年度歲入退還及歲出收回等，至期間終了即行列入決算者；一為暫列收支帳目，至期間終了即轉出不列入決算者，如國庫券及短期借款淨收入、暫收款、預付款、保管款等。惟自 88 年下半年及 89 年度起，尚包括公債、借款及債務還本在內。
- (三)國庫券淨收入：政府為調節國庫收支所發行之國庫券，其償還期限不得超過 364 天，財政部及中央銀行均得隨時買賣國庫券，是以國庫券之發行及償還可同時進行，國庫收支表報刊載特定期間國庫券之發行狀況，乃以發行額與償還額抵減後之餘數登帳，不論正負，均稱國庫券淨收入。
- (四)公庫出納整理期間：各機關經收之歲入各款，均應於年度終了以前繳庫，其已收因故未於上項規定期限內解庫者，應洽經財政部同意後始得延長繳庫日期，至遲於年度終了後 15 日（營業盈餘一個月）以前解繳。各機關經費，在每年年度終了前已發生之債務或契約責任，經主辦會計人員詳加審核後，得延年度終了後 15 日，但國防部所管軍費支出，則得延至 20 日截止支付。自年度結束後至上述日期為公庫出納整理期間，其收支仍列作當年度之收支。
- (五)公債發行及借款：
1. 公債：公債指各級政府為籌集一般施政或建設所需資金而募集之債。我國習稱之公債，指中央政府在臺發行公債及地方政府發行公債。公債名稱迭有變更，38 年開始發行愛國公債，47 年度起以曆年命名稱短期公債，53 年度改按年度命名，61 年度起除原來發行年度公債外，迭增各種專供特定經濟建設所需資金之建設公債，62 年度起省市府亦開始發行建設公債，中央政府於 65 年度將以往實際發行至 62 年度止之年度公債改為中央政府建設公債，嗣後均稱中央政府建設公債，並自 81 年度起分甲、乙兩類，甲類公債指支應非自償之建設資金，乙類公債指支應自償之建設資金。
  2. 借款：指中央、直轄市、縣(市)及鄉(鎮、市)向國內外所借入之長期、短期及透支、展期款項。
  3. 公共債務：指中央、直轄市、縣(市)及鄉(鎮、市)為應公共事務支出所負擔之下列債務：
    - (1)中央公債、國庫券、國內外借款及保證債務。

(2)直轄市、縣(市)公債、庫券及國內外借款

(3)鄉(鎮、市)國內外借款

4.公債餘額：政府以發行證券方式向民間承借之直接債務，截至某一時點尚未償還之數額。

公債餘額僅指本金而言，利息不計在內，除非宣告逕轉為本金。

### 三、賦稅

(一)有關賦稅收入分類方面：

- 1.賦稅收入：指政府為達成公共目標，所需之財源依法律向人民(包括對人與對物)徵課之部分所得收入。其性質具強制性、無對價、及不須償還。其方式為稅捐稽徵機關直接徵課或委託代徵，預算科目上包含稅課收入、獨占及專賣收入，惟自 91 年起，稅課收入中營業稅內之金融保險業營業稅移撥至金融重建特種基金，並於 103 年 5 月起，改撥入金融業特別準備金；獨占及專賣收入因我國加入世界貿易組織，實施菸酒稅法後已廢止，改課菸酒稅納入稅課收入內，至隨菸品課徵之健康福利捐則直接撥入特種基金專用。故現行賦稅收入包含稅課收入、金融業營業稅、健康福利捐及 100 年 6 月開徵之特種貨物及勞務稅。103 年起亦將各直轄市及縣(市)政府開徵之特別及臨時稅課收入納入。另配合長期照顧服務法，遺贈稅及菸酒稅之菸稅，分別自 106 年 5 月 12 日、106 年 6 月 12 日起調整稅率及稅額，並將調整後增加之稅款撥入該特種基金作為長期照顧服務支出使用。
- 2.國稅：稅課收入依據財政收支劃分法規定，劃歸中央政府財政之各項稅目，稱之為國稅。現行國稅包括所得稅、遺產及贈與稅、關稅、營業稅、貨物稅、菸酒稅、證券交易稅、期貨交易稅、特種貨物及勞務稅等。礦區稅自 92 年 12 月 31 日起改徵收礦產權利金不納入國稅。
- 3.直轄市及縣(市)稅：稅課收入依據財政收支劃分法規定，劃歸直轄市政府或縣(市)政府財政之各項稅目稱之為直轄市及縣(市)稅，現行直轄市及縣(市)稅包括土地稅、房屋稅、使用牌照稅、娛樂稅、契稅、印花稅等。
- 4.中央政府賦稅收入：指中央政府歲入中稅課收入與獨占及專賣收入部分，亦即賦稅收入中實際列入中央政府之收入部分。國稅收入未必全部列入中央政府歲入，如國稅中所得稅、貨物稅總收入百分之十；營業稅總收入減除依法提撥之統一發票給獎獎金後之百分之四十由中央政府統籌分配給直轄市、縣(市)及鄉(鎮、市)，惟自 91 年起金融保險業營業稅分離單獨列示撥入特種基金，不列入營業稅總收入內；遺產及贈與稅和菸酒稅，依財劃法規定分配給直轄市、縣(市)及鄉(鎮、市)；另隨菸品課徵之健康福利捐及 100 年 6 月起開徵之特種貨物及勞務稅，106 年 5 月及 6 月調整後增加之遺贈稅及菸稅，皆屬特種基金用途，不列入中央政府收入，惟特種貨物及勞務稅自 103 年起改列入中央政府收入。

5. 直接稅：直接稅在經濟學上一般指賦稅負擔不能轉嫁者之稅目，能轉嫁者為間接稅。在國民會計上對於經計入產業成本之賦稅均屬間接稅，故我國現行國民會計，直接稅僅包括所得稅、遺產及贈與稅、證券交易稅、期貨交易稅、契稅、土地增值稅等項及其附徵之教育捐，其餘各稅為間接稅。另在稅務行政上，認為直接稅係向投資所得、商業或職業行為所得課稅者，一般係按納稅人名冊來課徵者；而間接稅係向私人消費及財產移轉所得課徵者，係於某種特定行為發生時予以課徵。故賦稅統計中之直接稅包括所得稅、遺產及贈與稅、證券交易稅、期貨交易稅、土地稅(含地價稅及土地增值稅)、房屋稅、契稅等及附徵之教育捐，其餘各稅為間接稅。
  6. 間接稅：間接稅一般指賦稅負擔能轉嫁之稅目，包括關稅、貨物稅、菸酒稅、營業稅、特種貨物及勞務稅、使用牌照稅、印花稅、娛樂稅及其附徵之教育捐、特別及臨時稅課、金融業營業稅、健康福利捐等。
  7. 教育捐：指縣市地方政府為籌措教育文化科學支出財源，在縣市稅課中不超過原稅捐百分之三十比率範圍內附徵之地方教育捐。惟自 88 年起，已無附加之法律依據，目前教育捐收入係來自於補徵以前年度之稅款。
  8. 實物抵繳：指遺產及贈與稅應納稅額在 30 萬元以上，納稅義務人確有困難，不能一次繳納現金時，就現金不足繳納部分申請以在中華民國境內之課徵標的物或納稅義務人所有易於變價及保管之實物一次抵繳。
- (二)有關查定與實徵方面：
1. 查定數：指稅捐稽徵機關應行徵收之稅款數額，包括由稅捐稽徵機關按稅籍底冊或查得資料核定應徵收之稅捐、納稅義務人申報繳納之稅捐、扣繳稅款、補申報稅款、核定補徵或更正稅款等，但不包括短估金、滯報金、怠報金、滯納金、利息等。
  2. 實徵毛額：指稅捐稽徵機關所徵起之本年度稅款及補徵以前年度之舊欠稅款、尚未扣除退稅款者。
  3. 實徵數：指本年度實徵數與以前年度實徵數之合計，其中本年度實徵數指本年度各項稅捐徵起數減除於本年度開徵屬本年度稅款之退稅數。以前年度實徵數，指以前年度各稅於本年度徵起數減除本年開徵屬以前年度稅款之退稅數。
  4. 實徵淨額：指各項稅捐在本年度內之徵起數減除退稅數，不論開徵屬本年度或以前年度均包括在內。亦即實徵毛額減除全部退稅數，亦等於實徵數減除退還以前年度歲入款(即以前年度徵起之稅款於本年度辦理退稅數)。
  5. 退稅：指已徵起稅款之退還數。亦即納稅義務人已付之稅款超過應付之稅款時，政府對其所為之退還數。納稅義務人對於因適用法令錯誤或計算錯誤溢繳之稅款，以及生產外銷產

品所用進口原料所繳納之進口稅捐、或外銷產品在出口前所繳之貨物稅等，經申請或逕行核定退還之稅款。依退稅款年度包括本年度開徵屬本年度稅款之退稅數，本年度補徵屬以前年度稅款之退稅數，及以前年度開徵之稅款於本年度內辦理退稅數(即退還以前年度歲入款)等 3 項。

6. 沖稅：指記帳稅捐之沖銷。生產外銷貨品所用原料進口稅捐，如進口時辦妥稅額記帳者，於產品外銷後所申請沖銷之稅款。

(三)其他：

1. 促進產業升級之稅捐減免：稅捐減免指部分或全部納稅義務之免除。為促進產業升級，加速發展經濟，政府訂定促進產業升級條例，凡合乎規定者均可減免納稅義務，減免稅目有所得稅、印花稅、土地增值稅、契稅等多種。已於 98 年 12 月 31 日施行期滿。
2. 產業創新之稅捐減免：為促進產業創新，改善產業環境，提升產業競爭力，政府訂定產業創新條例，自 99 年 1 月 1 日起至 104 年 12 月 31 日止，公司得在投資於研究發展支出金額百分之十五限度內，抵減當年度應納營利事業所得稅額，而自 105 年 1 月 1 日起至 118 年 12 月 31 日止，公司除得在投資於研究發展支出金額百分之十五限度內，抵減當年度應納營利事業所得稅額外，亦可選擇於研究發展支出金額百分之十限度內，自當年度起三年內抵減各年度應納營利事業所得稅額，兩者擇一適用，惟皆以不超過該公司當年度應納營利事業所得稅額百分之三十為限。此外，為優化產業結構達成智慧升級轉型並鼓勵多元創新應用，自 108 年 1 月 1 日起至 110 年 12 月 31 日止，公司投資於自行使用之全新智慧機械，或自 108 年 1 月 1 日起至 111 年 12 月 31 日止投資於導入第五代行動通訊系統之相關全新硬體、軟體、技術或技術服務，其支出金額在同一課稅年度內合計達新臺幣 100 萬元以上、10 億元以下之範圍，得選擇於支出金額百分之五限度內，抵減當年度應納營利事業所得稅額，亦可選擇於支出金額百分之三限度內，自當年度起三年內抵減各年度應納營利事業所得稅額，兩者擇一適用，其各年度投資抵減金額以不超過當年度應納營利事業所得稅額百分之三十為限。
3. 所得總額：綜合所得稅納稅義務人依所得稅法規定申報之全年各類所得金額，計包括營利所得、執行業務所得、薪資所得、利息所得、租賃所得及權利金所得、財產交易所得、競技競賽及機會中獎獎金或給與、股利所得、退職所得及其他所得等 10 類。自 101 年起，現役軍人薪餉、國中(小)以下教職員薪資已納入所得總額範圍，但不包括因所得總額未達各項扣除額等而未申報者之所得，故在稅務行政上通稱之所得總額實際上為應稅所得總額。
4. 所得淨額：所得總額經減除免稅額及各項扣除額後，即為應稅所得淨額，在稅務行政上簡稱所得淨額，作為按稅率計算應納綜合所得稅額的依據。

5. 賦稅負擔率：指賦稅收入對國內生產毛額之比率，一般用以衡量一國國內租稅負擔輕重之標準。
6. 社會安全捐：依 OECD 定義係指受僱者、雇主、自行僱用及非就業者對各級政府之強制性支付，並藉此支付款項取得享有未來可能有的社會福利權利。屬於社會救助及福利之政府補助、自願或對非各級政府所支付之繳款、設算或虛擬之繳款均不包括在內。我國社會安全捐統計範圍包含勞工保險、就業保險、公教人員保險、農民健康保險、全民健康保險、軍人保險、國民年金保險、軍公教人員退休撫卹基金(新制)、勞工退休基金(新制)、勞工退休基金(舊制)、私立學校教職員退休撫卹離職資遣儲金等共 11 項保險及退休基金。
7. 平均每人稅負：指平均每人所負擔之賦稅金額。通常以年為期間，而以年度賦稅收入數除以該年年中人口數表示。
8. 徵課費用：指賦稅稽徵所需之費用，亦即稽徵成本。其中包括稅務稽徵機關之人事、業務、旅運等直接費用及稽徵業務有關之行政管理、資料管理及稅務管理等間接費用。
9. 查(核)定開徵數：指「本年度」查核定開徵(稅款開徵之始日在本年度以內者)及「以前年度」結轉(查核定開徵稅款開徵之始日在上年度 12 月 31 日(含)前，未逾徵收期間仍未徵起者)之本稅及罰鍰案件之件數及金額。
10. 未徵數餘額：指開徵數減除實徵數、減免註銷數、逾徵收期限數、逾核課期限數後尚未徵起之件數及金額。
11. 違章漏稅案件及財務罰鍰：指納稅義務人因違反稅法而發生違章漏稅之案件及須繳納之財務罰鍰金額。

#### 四、關務

- (一) 外銷品沖退稅：外銷品沖退稅事項，依外銷品沖退原料稅辦法之規定為之。外銷品沖退原料稅之申請，以貨品業已外銷者為限，加工品外銷後，准予退還其使用進口原料已繳之稅款。其加工原料應徵之稅款，如屬繳現者，外銷後准予退還，稱為退稅；如屬記帳者，外銷後准予沖銷，稱為沖稅。可提出申請沖退稅款之廠商為原料進口商、成品出口商及加工製造商，申請沖退稅款之稅目有關稅、貨物稅及營業稅。
- (二) 緝私案件及價值：私運貨物進出口之查緝，由海關依海關緝私條例之規定為之。海關緝私包括抄檢船舶、查驗貨物、行李、郵包，並派艦艇在海上或港內巡邏，查緝所獲走私漏稅之案件數及沒入之貨物價值。

#### 五、國有財產

- (一) 國有財產：國家「依據法律規定」，或「基於權力行使」，或「由於預算支出」，或「由於接受捐贈」所取得之財產為國有財產；「凡不屬於私有或地方所有之財產」，除法律另有規定



外，均應視為國有財產。

1. 「依據法律規定」：係指依其他法律規定由國家取得其財產權。
2. 「基於權力行使」：係指國家基於公權力之行使，經接收、沒收或徵收而取得財產權。
3. 「由於預算支出」：係指依預算撥款而營建或購置財產。
4. 「由於接受捐贈」：係指國內外以中華民國政府為對象而捐贈財產。
5. 「凡不屬於私有或地方所有之財產」：係指未經登記之不動產或未確定權屬為私有或地方所有之財產。

(二)國有財產之範圍，依據國有財產法規定如下：

1. 不動產：係指土地及其改良物暨天然資源。其中土地改良物分為建築改良物及農作改良物 2 種，前者係指附著於土地之建築物或工事，後者係指附著於土地之農作物及其他植物與水利土壤之改良；天然資源，係指原始森林、天然氣、地熱、溫泉、水資源、地下資源及海底資源等。其中，經相關權責機關核定為古蹟者，或具文化性、歷史性、藝術性之不動產，經管理機關認定，或經其主管機關會同相關權責機關認定之不動產為珍貴不動產。
2. 動產：係指機械及設備、交通運輸及設備，暨其他雜項設備。各項動產以耐用年限在 2 年以上，且其價值在一定金額以上者為限。其中，具文化性、歷史性、藝術性或稀有性之古物、民俗文物、藝術品、圖書、史料及自然物等，經管理機關認定之動產，或因屬性認定有爭議，陳經該管理機關之主管機關會同相關權責機關認定之動產為珍貴動產。動產之詳細分類，依照行政院頒行之「財物標準分類」規定辦理。
3. 有價證券：指國家所有之股份或股票及債券。
4. 權利：指地上權、地役權、典權、抵押權、礦業權、漁業權、專利權、著作權、商標權及其他財產上之權利。
5. 上述範圍以外，尚有下列國有財產，其保管或使用，依其他有關法令辦理：
  - (1)軍品及軍用器材。
  - (2)圖書、史料、古物及故宮博物。
  - (3)國營事業之生產材料。
  - (4)其他可供公用或應保存之有形或無形財產。

(三)國有財產依規定區分為公用財產與非公用財產兩類：

1. 公用財產：包括公務用、公共用及事業用之國有財產。
  - (1)公務用財產：各機關、部隊、學校、辦公、作業及宿舍使用之國有財產均屬之。
  - (2)公共用財產：國家直接供公共使用之國有財產均屬之。
  - (3)事業用財產：國營事業機關使用之財產均屬之。但國營事業為公司組織者，僅指其股

份而言。

2.非公用財產：係指公用財產以外可供收益或處分之一切國有財產。

## 六、民間參與公共建設

(一)促進民間參與公共建設法：政府為提升公共服務水準，加速社會經濟發展，促進民間參與公共建設，於89年2月9日經總統公布施行「促進民間參與公共建設法」(簡稱促參法)，並於104年12月30日及107年11月21日修正，包含交通建設及共同管道、環境污染防治設施、污水下水道、自來水及水利設施、衛生醫療設施、社會及勞工福利設施、文教設施、觀光遊憩設施、電業設施及公用氣體燃料設施、運動設施、公園綠地設施、工業、商業及科技設施、新市鎮開發、農業設施、政府廳舍設施等14類21項公共建設，放寬土地、籌資等法令限制，提供融資優惠、租稅減免等諸多誘因，並合理規範政府與民間機構間投資契約之權利義務，明定主辦機關甄審與監督程序。

(二)民間機構參與公共建設之方式如下：

- 1.BOT(新建-營運-移轉)：民間機構投資新建並為營運；營運期間屆滿後，移轉該建設之所有權予政府。
- 2.BTO(新建-移轉-營運)：
  - (1)民間機構投資新建完成後，政府無償取得所有權，並由該民間機構營運；營運期間屆滿後，營運權歸還政府。
  - (2)民間機構投資新建完成後，政府一次或分期給付建設經費以取得所有權，並由該民間機構營運；營運期間屆滿後，營運權歸還政府。
- 3.ROT(增、改、修建-營運-移轉)：民間機構投資增建、改建及修建政府現有建設並為營運；營運期間屆滿後，營運權歸還政府。
- 4.OT(營運-移轉)：民間機構營運政府投資興建完成之建設，營運期間屆滿後，營運權歸還政府。
- 5.BOO(新建-擁有-營運)：配合政府政策，由民間機構自行備具私有土地投資新建，擁有所有權，並自為營運或委託第三人營運。
- 6.其他經主管機關核定之方式。
- 7.其他：分設定地上權及非設定地上權。

## ■ Glossary

### A. Government Revenues and Expenditures

#### 1. Scope of revenues/expenditures:

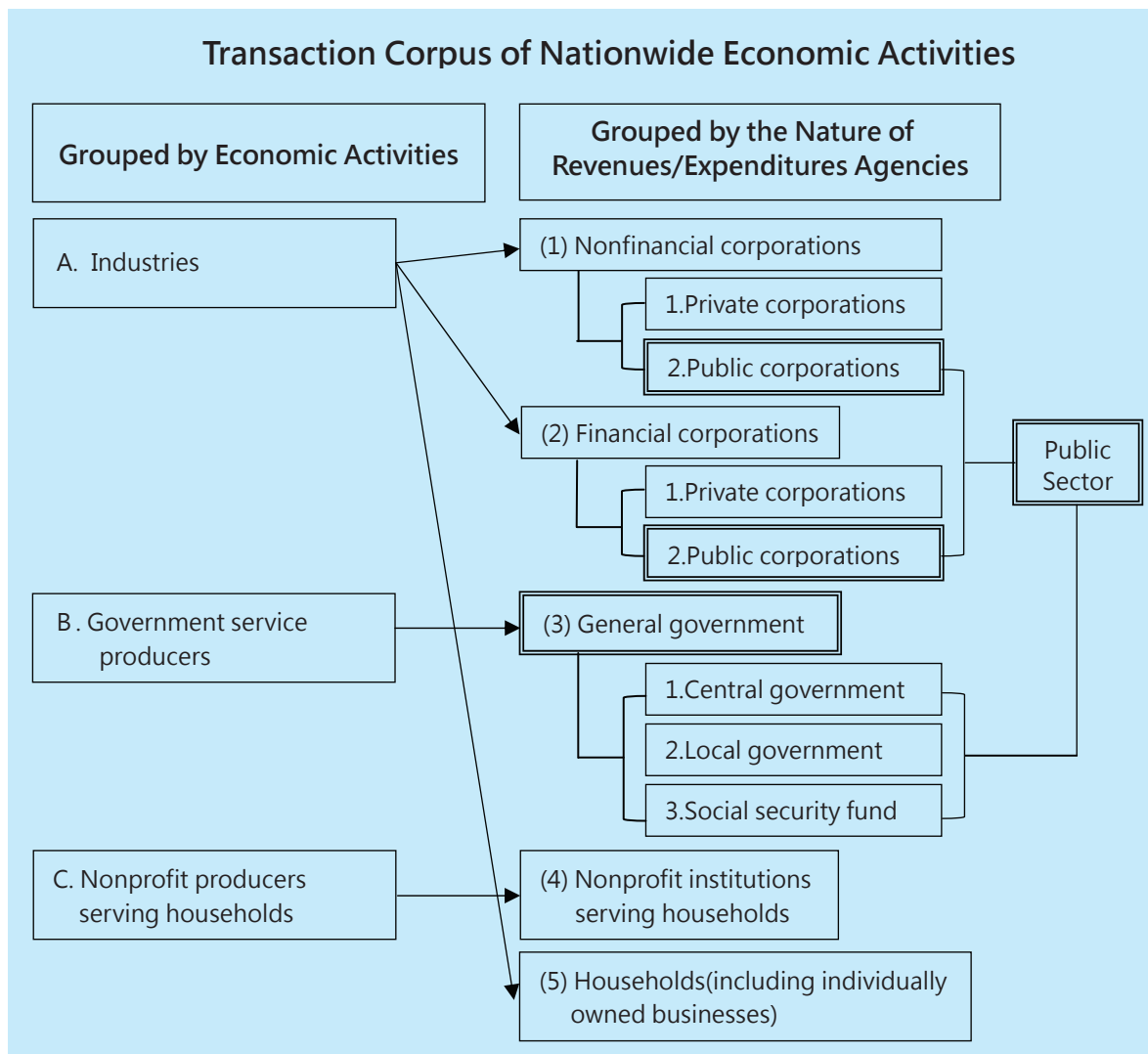
The term "government revenues/expenditures" includes both broad and narrow definitions; the former covers a variety of revenues and expenditures by the government at all levels as well as public corporations, and is commonly referred to as public sector revenues/expenditures. The narrow definition of government revenues/expenditures pertains to the total amount of revenues and expenditures by the government at all levels and the social security fund. This is commonly referred to as general government revenues/expenditures. The excerpts in the yearbook of various government revenues/expenditures only include central government and local government. The central government gross revenues/expenditures only includes general budget/final account, it excludes special budget/final account.

The previous Budget Act of Taiwan recognized the increase and decrease of government liabilities as a part of government revenues and expenditures. The legislative amendment of October 29, 1998 separated the increases or decreases in government liabilities from government revenues/expenditures and has the government fiscal budget compiled according to the amended legislation beginning from the second half of 1999 and for fiscal year 2000. The yearbook contains pertinent statistics compiled in accordance with the government fiscal budget administration law as last amended in 1999, with retroactive history charts prepared for comparison purposes.

The transaction corpus of nationwide economic activities can be divided into two categories according to the System of National Accounts, which contains grouping by economic activities on the one hand, and grouping by the nature of revenues /expenditures agencies on the other, as shown in the following diagram.

The entries to the right in the following diagram that are grouped by the nature of revenues/expenditures agencies have the three sectors of public nonfinancial corporations, public financial corporations and general government grouped into one as the public sector.





## 2. Fiscal budget classification:

(1) General budget: General budget pertains to a revenues/expenditures plan drafted by the government for a future period, most often on a yearly basis, in support of its administration plans. As provided for under Article 17 of the Budget Act, the general budget includes annual fiscal year revenues/expenditures, liability accrument, and the appropriation of previous fiscal surplus and liability repayment compiled by the government. In Taiwan, the central government and local governments each compile their own general budget, in which the so-called total revenues and expenditures comprises the sum of revenues and expenditures of each government unit as well as the budget for

all subsidiary units related to contributable treasury earnings from surplus, treasury appropriation for losses, for capital increase or recall. The budget, by compilation stage, may be divided into: budget estimate, budget proposal, legal budget and distribution budget. The general budget as listed in the public finance statistics pertains to legal budget unless otherwise stipulated. The commencement, conclusion and description of the fiscal year are as follows,

(1.1) Those prior to 1954 are identical to the calendar year.

(1.2) Those that fall between 1954 and 1958 commence on July 1 and conclude on June 30 of the following year. In 1954, the period from January to June is singled out and referred to as the first half of 1954.

(1.3) Those that fall between 1960 and 1999 commence on July 1 of the previous year and conclude on June 30 of the current year, excluding the year 1959.

(1.4) As of the second half of 1999 the fiscal accounting year reverted back to the calendar year system, hence covering a onetime one year and six month budget; the period from July 1 1999 to December 31, 2000 is described as the second half of 1999 and fiscal 2000, and is intended to bridge the old and new accounting systems.

(1.5) Those that follow fiscal 2001 are identical to the calendar year.

(2) Subordinate unit budget: A portion of revenues and expenditures pertaining to the special fund, such as the operating units in state-run enterprises and public administrative agencies, consisting of contributable earnings and/or deficits to be allotted by the treasury and capital to be retroactively increased or recalled by the treasury. These special funds are included in the general budget.

(3) Additional budget: This refers to a retroactive increase or decrease of the fiscal budget within the legal budgetary confines. As stipulated by Taiwan's Budget Act, various government agencies may seek to induct such a budget increase/decrease for the following reasons: (a) when in need of increased funding in support of aggregated operations as permitted by law; (b) when new agencies are being founded as per legal stipulation; (c) when funding is sought by an agency for implementing major projects that exceed legal budget limits; (d) when there are retroactive budget plans that may be added to the retroactive budget as permitted by law and that shall be balanced by the central finance competent authority ; with resource planning. In addition, in the case of

extraordinary deficit to the legally designated revenues that cannot be resolved at the Executive Yuan sessions instead of budget adjustments to be ruled by the presidential order, the central finance competent authority shall allocate an offset mechanism with which the Executive Yuan may retroactively increase or decrease the government fiscal budget.

(4)Special budget: In support of urgent national defense logistics, or in the event of war, major changes to the national economy, after a major disaster or major event that takes place randomly or once in several years, the Executive Yuan may, besides its normal general budget, present to the Legislative Yuan a budget proposal other than for general administration. This is referred to as the special budget. Its review procedure is identical to that for a general budget, and the compilation methods of audit and audit submissions are also identical, except that a yearly accounting report is to be filed separately for those that span over two or more fiscal years.

### 3. Fiscal budget structure:

(1)Current revenues/expenditures: Current revenues/expenditures pertains to government revenues/expenditures deducted from due revenues expenditures, repayment of revenues/expenditures, and increase/decrease/transfer of state-owned properties, including government inventory. As stipulated by the Budget Act, revenues and expenditures other than capital revenues/expenditures are considered current revenues/expenditures. Current revenues primarily consists of taxation revenues, regulatory fees, punitive fines, earnings and surplus reported by subsidiary units, interest accrued from asset holdings, revenues derived from current transfers and so forth. Current expenditures primarily consists of public servants' payrolls, expenditures on fixed yearly goods and services purchased, liability interest payout, and expenditures arising from current transfers.

(2)Capital revenues/expenditures: Government revenues arising from reduced assets or recalled investments are referred to as capital revenues. Government expenditures made in support of asset acquisition, expansion and improvement, or derived from investments made, become capital expenditures. Hence capital revenues consists of the aggregated sale price and value of assets, recall of investment and so forth; capital expenditures consist of expenditures made in acquiring fixed assets, rights of entitlement, investments,

etc.

(3)General fund: These refer to revenues allocated as funds for general purposes. Under the general budget, except those classified under special fund, the remainder is budgeted as general fund, e.g., budgets for government administrative agencies and public schools of all levels.

(4)Special fund: This refers to funds of revenues for specific uses. They are divided into six categories:

(4.1)Enterprise fund: These are intended for cyclical business operations.

(4.2)Debt service fund: These have been raised as sources of finance for repaying the principals on government liabilities as per legal stipulation or according to specific criteria.

(4.3)Trust fund: These are managed or disposed for the benefits of local or foreign institutions, organizations or private individuals in accordance with prescribed criteria.

(4.4)Operations fund: These are not intended for use in business operations but can still be recalled once expended.

(4.5)Special revenue fund: These are derived from special sources of revenues and intended for special uses.

(4.6)Capital project fund: These are allotted for the disposal of major public infrastructure projects of government agencies.

The debt service fund, operations fund, special revenue fund and capital project fund are referred to as "non-business special fund" .

#### 4. Statistics by stage on government finance:

(1)Budget estimate: For preliminarily projected revenues and expenditures drafted by various agencies according to their specific yearly administration plans.

(2)Total budget proposal: A budget that has been compiled and reviewed by certain competent government budget authorities, complete with a variety of preliminary budget mentioned above but pending the final legislative proceedings.

(3)Legal budget: Budgets that have undergone the legislation procedures and been announced publicly. In short, these are also called budget accounts.

(4)Distribution budget: Budgets that various government agencies have allocated by month or by period in support of their respective administrative implementation plans according

to the legally designated budget plan.

- (5)Final account: The results of the implementation of revenues/expenditures in each fiscal year's finances, meaning the final report on budget execution. The total final account consists of the findings of execution on the general budget and additional budget, compiled on the basis of occurrence of entitlement or liability, except special budgets that span over two fiscal years or more in the non-final audit year, which are compiled on the basis of actual realization of revenue/expenditure.
- (6)Final audit account: The final audited figure compiled upon the review and approval by the auditing agency, which on one hand relieves the responsibility of finance from the heads of various government agencies and ensure proper follow-up supervision and, on the other, provides a reference for budget compilation for subsequent fiscal years.
- (7)Net government revenues/expenditures at all levels: The sum of revenues/expenditures by government at all levels(including general budget, special budget) is referred to as gross revenues and gross expenditures. This category still contains repetitive inter-government debit and credit entries not yet adjusted to warrant the terms of gross revenues and gross expenditures, and those deducted from repetitive entries are referred to as net revenues and net expenditures. From 2003, the data range is the actual number of executions for the current year (realized number and accounts receivable/payable), plus the actual number of executions for the encumbrance transferred from the previous year's revenues and expenditures.

#### 5. Budget execution and auditing:

The budget execution is implemented in accordance with budget distribution, when changes occur in a fiscal year due to administrative promotion or other conditions, it often renders the original budget insufficient or unsuitable. This may call for more flexible adjustment such as reserve fund, budget flow, budget downsizing, additional budget and special budget.

- (1)Reserve fund: A reserve fund is a preliminary budget heading, and serves to balance the original budget heading in the event of shortages. It is divided into the first reserve fund and the secondary reserve fund. The first reserve fund is included in the budget of various government agencies. Its amount shall not exceed 1% of the total current expenditures and it is subject to approval by a superior agency when drawn on the reserve, and

resubmitted to the Executive Yuan's Directorate General of Budget, Accounting & Statistics for future reference. The secondary budget is allocated under the general budget and requires approval by the Executive Yuan when drawn on the reserve. In the case that the sum of each withdrawal exceeds \$50 million, it requires a voluntary filing in advance with the Executive Yuan, except those appropriated in response to disaster. Reserve funds are itemized under current expenditures budgets, while they are audited in accordance with the nature of expenditures for classification either under current expenditures or capital expenditures.

- (2) Budget flow: As fiscal budget at various government agencies is allocated under specific headings according to plans or by operating categories, when one category is under-funded while the other has a surplus, it is permitted to balance with each other except that none of such funds may be allocated for staffing purpose and the flow is capped at no more than 20% of the scope of a budget.
- (3) Budget downsizing: During budget execution in the event that a budget needs to be downsized in support of extraordinary national incidents, a proposal may be motioned by the Executive Yuan requesting the President to issue an executive order that the government agency funding be trimmed down.
- (4) Actual revenues/expenditures: This indicates the revenues received and expenditures dispensed.
- (5) Expenditures equivalent: This pertains to accounts receivable/payable but needs to be reconciled in the following year. Upon concluding an accounting year, revenues booked by various agencies but not yet received shall be reclassified as the previous fiscal receivable in the following fiscal year, and the unused funding shall be suspended; however, liabilities accrued but not yet repaid or contractual liabilities, upon the approval by the Executive Yuan within ten days after the conclusion of a fiscal accounting year and presented along with a contract and/or proof of documentation, may be transposed to the following fiscal year as the previous fiscal year's expenditures payable.

#### 6. Others:

- (1) Revenues and expenditures: According to the amended Budget Act beginning from the second half of 1999 and for fiscal 2000, revenues pertain to all types of revenues received by the government in a fiscal year, but excludes liabilities accrued and previous fiscal year surplus allocated. Expenditures pertain to all types of expenditures made by the government

in a fiscal year, but excludes liability repayment. Both the government's revenues and expenditures are to be included in the budget plan, and according to Taiwan's Budget Act, the following items are to be included under revenues and/or expenditures or under pertinent budget proposal before their formal implementation:

- (1.1) Revenues arising from the government's levy of taxation, regulatory fees or those derived from implementing new regulations, and/or other mandatory revenues, except those otherwise stipulated by law.
  - (1.2) Appropriation by the government of state funds, disposal of state property or acts of investment.
  - (1.3) The purchase/sale or bartering by the government of bulk chattels and real estate.
  - (1.4) Accrual by the government of liabilities, but excluding treasury notes and short-term borrowings.
- (2) Surplus/deficit: The differential between revenues and expenditures is described as surplus/deficit, the positive number is surplus, while the negative number is deficit.
- (3) Fiscal accounting year: To facilitate management and analysis of government revenues/expenditures with prescribed dates of beginning and ending, the cycle is usually defined as one year. Taiwan's Budget Act made several changes to the government account year (Please refer to section 2.1, general budget). However, effective from 2001, it has been adapted to correspond to the calendar year.
- (4) Revenues by source: A type of government revenues classification, which according to the Budget Act stipulations is to be categorized by source heading to facilitate sorting, compilation, review and supervision. Sources of central government revenues fall into 12 major categories including revenues from taxes (see budget proposal for detail). For easy perusal of public finance statistics, more vital categories are shown independently. The remaining categories are grouped under one heading and described as other revenues. A comparison of public finance statistics and budget headings is provided as follows:

Classification of public finance statistics	Classification of budget
Revenues from taxes	Revenues from taxes
Revenues from monopolies	Revenues from monopolies
Project beneficiary surtax revenues	Project beneficiary surtax revenues
Revenues from fines and indemnities	Revenues from fines, confiscation of assets, compensation and indemnities
Revenues from fees	Revenues from administration, legislative and usage fees
Revenues from public properties	Property earnings, sale of properties, property value assessment, recalled capital, sale of waste materials
Revenues and surplus from public enterprises	Profits of the enterprise fund to be paid to the National Treasury, the amount of other special fund to be paid to the National Treasury, investment revenue
Subsidy and Assistance revenues	Subsidy revenue from superior government Assistance revenues from local government
Revenues from donations and gifts	Revenues from donations and gifts
Others	Tuition and miscellaneous revenues

(5) Expenditures by administrative affair: A type of government expenditures, which, together with those categories by agency, by operation plan, by function, by usage and by the nature of economy, are classification headings mandated by the Budget Act. The central government's expenditures in support of its administration and state affairs are classified under 35 major categories. While it is necessary that detailed classifications be done in support of administrative sorting, reviewing, monitoring and assessing, this may create confusion in general statistical observation. Hence the thirty-five categories have been regrouped into nine categories of expenditures. A comparison of the categories and budgetary headings is shown as follows:



Classification of public finance statistics	Classification of budget
Expenditures for general administration	Expenditures associated with state affairs, administration, legislation, judicial affairs, examination, control affairs, civil affairs, police affairs, foreign affairs, finance, overseas Chinese affairs
Expenditures for national defense	Expenditures for national defense
Expenditures for education, science and culture	Expenditures for education, science and culture
Expenditures for economic development	Expenditures for agriculture, industry, transportation & communication and other economic service
Expenditures for social welfare	Expenditures for social insurance, social relief, welfare service, employment service, public health
Expenditures for community development and environmental protection	Expenditures for community development and environmental protection
Expenditures for retirement and condolence	Expenditures for retirement and compassionate aid payment and affairs
Expenditures for obligations	Expenditures for interest payment, debt servicing management fees
Expenditures for general subsidies and others	Subsidies for special projects and balancing budget, expenditures for assistance, secondary reserve fund, other expenditures

(6) Expenditures classified by function: Government expenditures grouped by specific objectives in accordance with categories is intended to clarify to the public the nature of government services, the allocation of government expenditures and the state of various services. These expenditures are grouped by functions similar to the groupings for administrative classifications, and are divided into fifteen subcategories, i.e. general public services expenditures, defense expenditures, public order and safety expenditures, education expenditures, health expenditures, social security and welfare expenditures, housing and community amenities expenditures, recreation, culture, and religion expenditures, fuel and energy expenditures, agriculture, forestry, fishing and hunting expenditures, mining, manufacturing and construction expenditures, transport and

communication expenditures, other economic affairs and services expenditures, environmental protection and miscellaneous expenditures. For a description of the specific range of each subcategory and a comparison to administrative classifications, please refer to the handbook of the central general budget compilation notes for all government agency expenditures by nature of function and economics.

(7) Revenues/expenditures by economics: The purpose of dividing government revenues/expenditures by economics lies in providing data for assessing the economic yield behind government activities with which to map out potential yield and correlation of government expenditures to other economic departments and toward the overall economy. Referring to the economic classification of the International Monetary Fund and in support of the newly introduced national accounting government ledger classification, Taiwan added an expenditure classification schedule for grouping by function and by economics to the budget compilation directions, focusing on expenditures. For the classification subcategories and their specific ranges, please refer to the central budget compilation directions appendix - notes for central government agency expenditures grouped by function and economics.

(8) Government savings: The residual balance of current government revenues minus current expenditures will become government savings. These would generally be used for funding capital expenditures.

## **B. Revenues and Expenditures of Treasury and Debts**

1. Treasury revenues/expenditures: This refers to the receiving and disbursing notes, securities and other financial instruments by the treasury, which acts as the agency on behalf of the government. It illustrates the government's financial status, functional activities and resource allocation. The statistics on treasury revenues/expenditures are based on a real term realization basis, under which the revenue is taken based on receipts collected by commissioned agencies, of the government treasury at each level and expenditures is taken based on checks cashed by commissioned agencies of the government treasury at each level or through a centralized disbursement agency.
2. Extra budget revenues/expenditures: This indicates, among the statistics of treasury revenues/expenditures, those government revenues/expenditures that are not included in the total amount of budget or have not undergone the normal budget procedure. Extra budget revenues/expenditures can be further divided into two categories. One category is

by the nature of the revenues/expenditures that are tied to government activities but without going through the budget procedures, such as fiscal rebates with revenues of previous years and the recall of expenditures, which are to be included in the audit at the end of the period. The other category is that of the interim revenues/expenditures entries that will be deleted instead of included in the final audit at the end of the period, i.e. net income of treasury notes and short-term loans, interim receipts, prepayments, safekeeping funds, etc. Since the latter half of FY 2000, and starting from FY 2001, this category has also included government bonds, borrowing and principal repayments.

3. Net income derived from treasury notes: Treasury notes that the government issued for balancing the treasury revenues/expenditures are not to exceed a repayment period of 364 days. The Ministry of Finance and the Central Bank can buy and sell treasury notes at any time. Hence the issuance and redemption of treasury notes can proceed simultaneously. The treasury revenues/expenditures chart lists the state of treasury issuance for a given period, based on the residual balance to be derived from having the redeemed amount deducted from the issued amount for accounting entry. Irrespective of positive or negative, it is referred to as the net income derived from treasury notes.
4. Treasury revenue/expenditure settlement period: Revenues collected by various agencies are to be remitted to the treasury prior to the year-end, revenues that have been collected but not yet remitted to the treasury within the prescribed deadline will require the consent of the Ministry of Finance for the remittance date to be postponed. The said postponed remittance shall be completed at not later than fifteen days (or within one month of operating earnings) after the conclusion of a fiscal year.
5. The issuance of government bonds and borrowings:
  - (1) Government bonds: Government bonds refer to debt liabilities accrued for raising capital needed by all levels of government in support of general administration and/or development. Government bonds in Taiwan commonly pertain to government bonds issued by the central government in Taiwan and government bonds issued by local governments. The term government bond has undergone several changes: In 1949 the patriotic government bond began to be issued; by 1958 it was called the short-term government bond and named after the calendar year; in 1964 it was renamed by the year; in 1972 in addition to the previous yearly bonds, a large number of infrastructure

government bonds began to surface in support of designated economic development; in 1973 the provincial and city governments also began to issue infrastructure government bonds; by 1976, the central government had renamed all government bonds issued prior to 1973 as central government infrastructure government bonds, hence the term the central government infrastructure government bonds stood thereafter; by 1992 they were divided into Type A and Type B, where the former refers to non-self redeeming infrastructure development funds, and the latter self-redeeming infrastructure development funds.

(2)Loans: These refer to funds borrowed by the central government, special municipalities, counties (and county-level cities), and townships (and township-level cities) from a domestic or foreign source on a long-term or short-term basis, and funds borrowed by the same that are overdrawn or rescheduled.

(3)Public debt: The following forms of debt incurred by the central government, special municipalities, counties (and county-level cities), and townships (and township-level cities) in support of covering the expenditure on public affairs:

(3.1)Central government bonds, treasury bills, domestic or foreign loans, and guaranteed liabilities.

(3.2)Special municipality, county (or county-level city) government bonds, and domestic or foreign loans.

(3.3)Township (or township-level city) domestic or foreign loans.

(4)Government bond outstanding: The sum of unpaid direct liabilities up to a certain point of time that the government accrued for raising capital from the private sector through securities issuance. Government bond outstanding refers to the premium of government bonds and excludes interest accrued, which is automatically lumped into the premium unless otherwise indicated.

## **C. Taxes**

1. Taxation revenues classification:

(1)Tax revenues: This refers to the government levies from the public (including people and property) part of their earnings, in support of attaining public objectives as permitted by law. By nature, it is compulsory, without consideration, and non-redeemable. The means of collection is direct tax levy by the tax collection agency or by consigned levy. Under the

budget segment, there are revenues from taxes and revenues from monopolies. However, since 2002, among the tax revenues the finance and insurance enterprises business tax within the business tax has been removed and appropriated to the Financial Reconstruction Special Fund. In May 2014, the finance and insurance enterprises business tax was appropriated to Financial Special Reserves. The revenues from monopolies were abolished in 2002 as Taiwan joined the World Trade Organization and implemented the Tobacco and Alcohol Tax Law. The tobacco and alcohol tax were included in the revenues from taxes, and the revenues from the health and welfare surcharge on tobacco were appropriated directly to some special fund, such as Social Welfare Fund, etc. Therefore, current tax revenues include the revenues from tax, the finance and insurance enterprises business tax, the health and welfare surcharge on tobacco, the specifically selected goods and services tax which was imposed in June 2011, and the special and provisional tax levies which have been collected by municipalities, counties and cities since 2014. In accordance with the Long-Term Care Services Act, the tax revenues from raising the estate and gift tax rates, tobacco and alcohol tax amount in May 12, 2017 and June 12, 2017, respectively, shall be appropriated for the long-term care service development fund and used for long-term care services

- (2) National taxes: The tax revenues as defined by the government revenues/ expenditures allocation law, denotes that all kinds of taxes that classified under the central government is referred to as the national taxes, and under the current system, national taxes consist of ten categories, i.e. income tax, estate and gift tax, customs duties, business tax, commodity tax, tobacco and alcohol tax, securities transactions tax, futures transactions tax, and the specifically selected goods and services tax. Since Dec.31, 2003, the mining concession tax has been changed to mining royalty, and not included in national taxes.
- (3) Municipality and county (city) taxes: The tax revenues as defined by the revenues/ expenditures allocation law, denotes that all kinds of taxes that classified under municipality and county (city) tax is referred to as municipality and county (city) tax. The current municipality and county (city) taxes consist of land tax, house tax, vehicle license tax, amusement tax, deed tax, stamp tax, etc.
- (4) Central government tax revenues: This refers to among the annual revenues of the central government, that part of revenues that come from taxation and monopoly gains. In other

words, among the tax revenues, those portions that actually booked under the central government revenues. As national revenues is not necessarily booked entirely under the central government revenues. For example, 10% of the national revenues' income tax and commodity tax, and 40% of the sales tax minus payout for the uniformed commercial invoice prizes are consolidated and redistributed by the central government to centrally ruled municipalities, county/city and townships (towns and cities). Since 2002, the business tax from finance and insurance industries have been listed separately and appropriated to special funds and excluded from the total income of business tax. The estate and gift tax and tobacco and alcohol tax, based on the revenues/expenditures allocation law are allocated to municipality and townships (towns and cities). The health and welfare surtax derived from tobacco products, the specifically selected goods and services tax which was imposed in June 2011 and the tax revenues from raising the estate and gift tax rates, tobacco and alcohol tax amount in May and June 2017 were not included in the revenues of central government. They will be appropriated directly to special funds. However, since 2014, the specifically selected goods and services tax was included in the revenues of central government.

(5)Direct taxes: Direct tax in economics refers to a taxation burden that cannot be transferred.

A tax burden that can be transferred is referred to as indirect tax. In national accounting, a taxation that includes the cost of the industry is regarded as indirect tax, hence under Taiwan's current national accounting system, direct tax includes only income tax, estate and gift tax, securities transactions tax, futures transactions tax, deed tax, land value increment tax, provisional education surtax, and all the rest are regarded as indirect taxes. In taxation administration, the direct tax is regarded as a taxation levied on investment earnings or commercial or occupational gains, in which the taxation levy is generally assessed according to the taxpayers' declaration. Indirect tax pertains to taxes levied against individual consumption and property transfer gains that occurs in the presence of a specific behavior. Thus under the taxation statistics, direct tax includes income tax, estate and gift tax, securities transactions tax, futures transactions tax, land tax - consisting of land value tax and land value increment tax, house tax, deed tax, education surtax, and the rest are regarded as indirect tax.

(6)Indirect taxes: In general, indirect tax refers to those taxation burdens that can be

transferred. These include customs duties, commodity tax, tobacco and alcohol tax, business tax, specifically selected goods and services tax, vehicle license tax, stamp tax, amusement tax and its education surtax, special and provisional tax levies, financial enterprises business tax, and the health and welfare surcharge on tobacco.

(7)Education surtax: This refers to a provisional local education surtax within 30% of the premium tax of a county/city government in support of the local county government to raising funds for educational, cultural and scientific purposes. However, since 1999, there were no longer legitimate basis, the current educational surtax are from the tax levied of previous fiscal year.

(8)Using physical objects for payment of taxes: In cases where the estate tax or gift tax payable amounts to \$300,000 or more, and the taxpayer has difficulty paying the full amount in cash, he or she may apply for permission to pay the deficient part of the tax in full by surrendering the taxed property which is located in the ROC or other easily cashable or storable property which is owned by the taxpayer. In case the tax property is not easily cashable or storable in the ROC, or the prevailing value on the date of application is lower than that on the date of death or the date of gift, the amount of tax which may be offset by such property shall be limited to the ratio of its value to the value of the total assessed property.

## 2. Audited and levied:

(1)Audited amount: This refers to the sum of tax collected by the tax collection agency. It consists of tax collectable as assessed by the tax collection agency based on taxation data compiled from the master taxpayer file's as well as taxes filed by the taxpayer, deductible tax, retroactive tax, and reassessed tax to be declared by taxpayers or correction on tax amount, but excludes under-declared tax, late filing penalties, non-filing penalties, late payment penalties, interest accrued and so forth.

(2)Actual gross amount levied: This refers to current fiscal taxes and retroactively collected previous fiscal tax arrears collected by tax collection agencies, but without deducting tax rebates.

(3)Actual amount levied: This refers to the sum total of the current net fiscal levy and that of the previous net fiscal levy, where the current net fiscal levy pertains to the sum of various taxation levies deducted with tax rebates on taxes levied in the current fiscal year; the

previous net fiscal levy refers to the sum of the current fiscal levy deducted with rebates given to the previous fiscal levy.

(4)Actual net amount levied: This refers to the sum of tax levies minus the sum of tax rebates of a fiscal year, including those of the current fiscal and the previous fiscal years, meaning the sum of gross levy minus the sum of rebates, or the equivalent of the actual levy minus rebates made against previous revenues (tax rebates given to tax collected from the previous fiscal).

(5)Tax refund: This refers to the sum of refund given on taxes already collected, meaning that when a tax paid by the taxpayer exceeds the taxable amount, it is the sum owed by the government that is due for tax refund. This authorized tax refunds include tax payments that the taxpayer erroneously applied the tax law or overpaid due to miscalculation, or import duties and tariffs paid on imported raw materials for production of export products, or community tax paid on export products prior to exportation; by petition or through auditing, the government shall give tax refund. Fiscal tax refunds fall into three categories: tax refunds due for the current fiscal, previous fiscal tax refund retroactively assessed, and current fiscal tax refunds on taxes levied from the previous fiscal, meaning refunds against previous fiscal tax revenues.

(6)Tax offsetting: This refers to offsetting in tax accounting, pertaining to the offsetting of tax levies as petitioned at the time of re-export, when exporters file, at the time of importation, for tax credits on import tax and duty for raw materials that are to be reprocessed for products for export.

### 3. Others:

(1) Tax reductions due to the implementation of the "Statute for Upgrading Industries" : A tax reduction/exemption pertains to exemption of the whole or part of the taxation liability. In support of industrial upgrading to speed up economic development, the government has promulgated the Statute for Upgrading Industries allowing eligible tax payers to reduce or exempt their taxation liabilities in income tax, stamp tax, land value increment tax, deed tax, etc. This Act was expired on 31 December, 2009.

(2)Tax reductions due to the implementation of the "Statute for Industrial Innovation" : In order to promote industrial innovation, improve the industrial environment, and enhance industrial competitiveness, the government promulgated the "Statute for Industrial



Innovation.” Starting from January 1, 2010 to December 31, 2015, a company may credit up to 15% of the company’s total expenditure on R&D against its profit-seeking enterprise income tax payable for the current year, provided that this credit shall not exceed 30% of the profit-seeking enterprise income tax payable by the company in that year. Further, from January 1, 2016 to December 31, 2029, a company may choose credit up to 15% of R&D expenses against its profit-seeking enterprise income tax payable for the current year or credit up to 10% of the R&D expenses against the profit-seeking enterprise income tax payable by it for each of the three years following the then current year. All this credit shall not exceed 30% of the profit-seeking enterprise income tax payable by the company in that year. Furthermore, for the purpose of optimizing industrial structure and encouraging domestic industries to upgrade to smart technology and make multiple innovations and applications, where a company has invested in brand-new smart machines for its own use between January 1, 2019 and December 31, 2021, or has invested in brand-new hardware, software, technology or technical services introducing 5th-generation mobile networks between January 1, 2019 and December 31, 2022, by spending a total of NT\$1 million up to NT\$1 billion in the same taxable year, the company may choose credit up to 5% of the annual spending sum against its profit-seeking enterprise income tax payable for the current year or credit up to 3% of the annual spending sum against the profit-seeking enterprise income tax payable by it for each of the three years following the then current year. All this credit shall not exceed 30% of the profit-seeking enterprise income tax payable by the company in that year.

(3)Gross income: The individual income tax that the taxpayer is required to declare on yearly income of all types, pertaining to ten categories, i.e. income derived from business earnings, services rendered, wages, interests, rental charges and royalties; property transactions gains; income derived from contests and games and from prizes and awards won by chance, dividend income, retirement and severance pay, and “other” income. In addition, starting from year 2012, salaries of military personnel in active service, teaching faculty wages in grade schools and middle schools were included in the gross income. However, those whose income falls below the mandated declarable cap; hence the grand total is generally referred to as the taxable grand total in taxation administration.

(4)Net income: This refers to having tax exemption and a variety of deductions taken from the

grand total, which will then become the taxable net total. It is short for net income in taxation administration, and intended as the basis for tabulating declarable individual income tax filing under applicable tax rates.

- (5) Tax burden ratio: This refers to the ratio of the overall taxation revenues to gross domestic product, and is generally used as a criterion for measuring the level of the taxation burden of domestic's citizens.
- (6) Social security contribution: According to the definition of OECD, this refers to the compulsory payments that confer an entitlement to receive a (contingent) future social benefit to general government from the employees, employers, and self-employed or non-employed. Government subsidies for social aids and benefits, payments which are either voluntary, not payable to general government or imputed are excluded. The scope of social security contributions include Labor Insurance, Employment Insurance, Civil Servant and Teacher Insurance, Farmer Health Insurance, National Health Insurance, Insurance for Military Personnel, National Pension Insurance, Public Service Pension Fund, Labor Pension Fund (New & Old), and the Private School Staff Retirement and Compensation Fund.
- (7) Tax burden per capita: This refers to the average amount of taxation to be undertaken per capita. It is usually expressed on a yearly basis, and shown by dividing the yearly taxation revenues by the gross per capita of a fiscal year.
- (8) Cost of tax collections: This refers to the cost accrued for levying taxes. It means the levying cost, which may consist of the tax collection agency's direct costs of staffing, operations, travels, and indirect costs, such as for administrative management, data management and tax affairs management, relating to the tax collection operations.
- (9) Opening collection for assessed (verified) amount: This refers to the number of cases and amount of money of tax and fine from the opening collection for assessed (verified) amount in this year and carried forward from the previous years.
- (10) Balance of tax not collected: This refers to the numbers of cases and amount of money of opening collection for assessed (verified) amount minus the sum of tax collected, cancelled, reduced, exempted, overdue, excess assessment.
- (11) Cases of tax omission and punitive fines: This refers to the cases of tax evasion against law and fine due to the violation of law by the taxpayer.

## D. Customs

1. Tax offsetting and refund: Matters relating to tax offsetting or refund for exported goods are handled in accordance with the provisions of the Regulations Governing the Offsetting or Refund of Duties and Taxes on Raw Materials for Export Products. Application for offsetting or refund of duties and taxes on raw materials for export products shall be filed only for products which have been exported. Products that undergo processing for re-exports are entitled to claim refund on the duties paid on imported raw materials. Factories or firms who pay the processing raw material taxes and government dues in cash are refunded in cash, and those that book the duties to the interim debit system will have their taxes be offset. Applicants eligible for offsetting or refund of duties and taxes on raw materials include importers of raw materials, exporters of finished products and manufacturers of processing export products. Duties and taxes on raw materials for export products could be offset or refunded including import duties, commodity tax and business tax.
2. Smuggling cases and values: The smuggling of import or export cargoes shall be suppressed by Customs pursuant to the provisions of the Customs Anti-smuggling Act. Actions performed may include survey and search of the vessel, inspection of cargoes, passenger baggage and postal parcels; by patrol with vessel of the high seas or inner harbor, the number of cases seized and its values are recorded.

## E. National Property

1. National property: Properties that are acquired by the provision of law, or at the exercise of government sovereignty, or through budget expenditure, or accepted through donations are collectively referred to as national properties. Properties not belonging to private or local government shall also be deemed national properties unless otherwise provided by law.
  - (1)By the provision of law: This refers to the state acquiring its property right by other law.
  - (2)At the exercise of government sovereignty: This refers to the state taking over, confiscating and expropriating property right by exercising government power.
  - (3)Through budget expenditure: This refers to the construction or purchase of property by budget appropriation.
  - (4)Accepted through donation: This refers to the property contributed to the government of

the Republic of China internally or externally.

(5) Properties not belonging to private or local government: This refers to the real estate unregistered or the property ownership is uncertain whether belonging to the private or local government.

2. According to the National Property Act, the scope of national properties is defined as follows:

(1) Real estate: Refers to lands, improvements and natural resources. Land improvements are classified into two groups: structural improvement and agricultural improvement. The former refers to buildings or related engineering works attached to the land and the improvements made to the agricultural products, plants, hydrology, or soil attached to the land. Natural resources refer to virgin forest, natural gas, geothermal energy, thermal springs, water resources, underground resources, seabed resources, etc. Valuable real estate pertains to those of historical significance as assessed by pertinent authorities, or real estate that offers cultural, historical or artistic value that has been duly assessed by custodian authorities or so recognized by the competent government authorities in consultation with appraisal authorities.

(2) Chattel: Refers to mechanical facilities, transportation facilities and other miscellaneous facilities that indicates a durable life of over 2 years and its value over a certain amount. A detailed classification on personal property shall be determined in accordance with Property and Goods Standard Classification specified by the Executive Yuan. Valuable chattel pertains to artifacts of cultural, artistic or rare value, folklore artifacts, artistic works, publications, historical archives and natural artifacts, which are duly assessed as chattel by an appraisal agency or so assessed by a direct competent government agency in consultation with pertinent authorities of any of the foregoing to qualify as chattel in the event of dispute in assessment.

(3) Securities: Refers to shares or stocks and bonds owned by the state.

(4) Rights: Refers to the property rights of superficies, easement, dien, mortgage, mining, fishery, patent, copyright, trademark and others.

(5) Aside from the scope mentioned above, the utilization or management of the following state properties is determined by other relevant regulations.

(5.1) Military materials and equipments.

(5.2)Books, historic materials, antiques and contents in the National Palace Museum.

(5.3)Productive materials of state-owned enterprises.

(5.4)Other tangible or intangible properties that could be provided for public use or preserved.

3. National property is divided into public use and non-public use property:

(1)Public use property: Public use property includes office use, public use and enterprise use national properties.

(1.1)Office use property: national properties used by government authorities, military offices, public schools, official operations and dormitories.

(1.2)Public use property: national properties used directly for public facilities.

(1.3)Enterprises use property: national properties used by state-owned enterprises. But if the state-owned enterprise is a company, the national property only referred to its shares.

(2)Non-public use property: All national properties aside from public use properties that may provide revenue or benefit or for disposal.

## **F. Private Participation in Infrastructure**

1. Act for Promotion of Private Participation in Infrastructure Projects:

In order to improve public service levels, accelerate socio-economic development, and promote private participation in public infrastructure, on February 9, 2000 the Government implemented the Act for "Promotion of Private Participation in Public Infrastructure " (referred to as the PPIP Act). This Act was amended on December 30, 2015 and November 21, 2018. There were 14 categories with 21 types of public infrastructure including transportation facilities and common conduits, environmental pollution prevention facilities, sewerage, water supply and water conservancy facilities, sanitation and medical facilities, social and labor welfare facilities, cultural and educational facilities, tourist attractions and lodgings, power facilities and public gas and fuel supply facilities, sports facilities, parks and green spaces facilities, industrial, commercial and hi-tech facilities, the development of new towns, agricultural facilities, Government office building, etc. The Government also relaxed legal restrictions on land and financing, provided financing concessions, tax relief, and other incentives, and reasonably regulated the rights and obligations of the investment contract between the Government and private

institutions, stipulated screening and supervisory procedures for the authority-in-charge .

2. A private institution may participate in an infrastructure project in any of the following way:

(1)BOT (Build - Operate - Transfer): The private institution invests in the construction and operation of a new infrastructure, and upon expiration of the operation period, transfers the ownership of such infrastructure to the government.

(2)BTO (Build - Transfer - Operate):

(2.1)The private institution invests in the construction of the infrastructure and upon completion of the construction, relinquishes the ownership to the government without compensation. The government then lets the private institution operate the infrastructure. Upon expiration of the operation period, the right to operate reverts to the government.

(2.2)The private institution invests in the construction of the infrastructure. Upon completion of the construction, the government acquires the ownership by paying the construction expenses in a lump sum or in installments. The government then lets the private institution operate the infrastructure. Upon expiration of the operation period, the right to operate reverts to the government.

(3)ROT (Rehabilitate - Operate - Transfer): The private institution invests in the extension, reconstruction and/or repair of an existing infrastructure, and operates the infrastructure. Upon expiration of the operation period, the right to operate reverts to the government.

(4)OT (Operate - Transfer): The private institution operates an infrastructure built with investment from the government. Upon expiration of the operation period, the right to operate reverts to the government.

(5)BOO (Build - Own - Operate): To support the government policy, the private institution invests in the construction of an infrastructure on private land provided by the private institution itself, has the ownership thereof upon completion of the construction, and then operates the infrastructure itself or commissions a third party to operate it.

(6)Any other way approved by the competent authority.

(7)Others: For creation of superficies and non-creation of superficies.