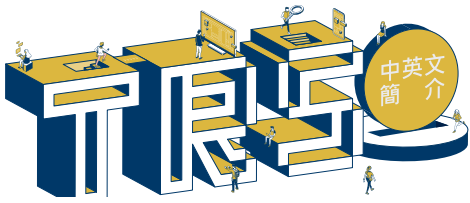




***The Introduction of Taipei City  
Revenue Service 2024***





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## 壹、處長的話

稅捐稽徵與人民之財產權息息相關，除要求依法課稅外，更應確保納稅者權益，實現課稅公平與貫徹正當法律程序。臺北市稅捐稽徵處在全方位納稅服務理念下，不斷精進各項稽徵作業流程，致力推動 e 化便捷服務，營造優質賦稅環境，研提簡政便民的納稅服務，以達提升稽徵效能，增進服務品質，確保財政永續之目的。此外，為落實居住正義，持續推動合理稅政，廣續實施全國單一自住、公益性房屋輕稅政策。本處團隊與時俱進持續創新，將秉持前揭理念，承接財政局施政重點，維護租稅公平合理，落實愛心辦稅，提升服務品質，期能成為全國最優質的稅務機關。

臺北市稅捐稽徵處 處長

**倪永祖** 謹誌

民國 113 年 7 月

## I. Director's words

Tax collection is closely related to people's property rights. Besides imposing taxes according to the law, it is essential to ensure taxpayer's rights protection and achieve impartiality of taxation through proper legal procedures. The Taipei City Revenue Service, under the comprehensive tax payment service concept, continuously improves various tax collection operations. The agency commits to promoting e-services for convenience, creating a high-quality tax-paying environment, proposing simplified and convenient tax payment services to enhance tax collection efficiency, improve service quality, and ensure fiscal sustainability. Furthermore, to implement the right to adequate and affordable housing, we continue to promote fair tax policies and uphold the national preferential tax treatment for owner-occupied housing and the policy of lightening tax burdens for affordable housing. Our team keeps pursuing innovation and keeping pace with the times, adhering to the aforementioned principles and aligning with the Department of Finance's policy priorities. We aim to maintain tax fairness and reasonableness, implement tax administration with compassion, enhance service quality, and aspire to become the nation's premier tax agency.

Best Regards,

**Ni, Yung-Tsu**

Director, Taipei City Revenue Service

July 2024





## 貳、沿革

本處成立於民國 36 年 1 月，當時隸屬臺北市政府，並受臺灣省政府財政廳之指揮監督，負責國、省、市各稅稽徵業務。迨至民國 56 年 7 月 1 日，臺北市改制為院轄市。國稅部分包括營利事業所得稅、綜合所得稅、遺產稅、贈與稅、貨物稅、證券交易稅等稅目，稽徵業務劃歸財政部臺北國稅局接掌，地方稅包括營業稅、地價稅、田賦、土地增值稅、房屋稅、契稅、使用牌照稅、印花稅、娛樂稅等稽徵業務由本處辦理，改隸臺北市政府財政局。其中營業稅於民國 88 年 7 月 1 日起改制為國稅，惟仍由本處代徵至民國 91 年 12 月 31 日止。



## II. History

This office was founded in January 1947, subject to the Taipei City Government. It was also supervised by the Finance Bureau of Taiwan Provincial Government and authorized to be responsible for national, provincial, and city taxation. On July 1, 1967, Taipei officially became a municipal city. While national taxation includes Business Income Tax, Individual Income Tax, Inheritance Tax, Gift Tax, Commodity Tax, and Securities Transaction Tax and the institute in charge of collection is the National Taxation Bureau of Taipei (hereinafter referred to as ‘NTBT’), Ministry of Finance, local taxation, on the other hand, includes Business Tax, Land Value Tax, Agricultural Land Tax, Land Value Increment Tax, House Tax, Deed Tax, Vehicle License Tax, Stamp Tax, and Amusement Tax, all of which are handled by the Taipei City Revenue Service (hereinafter referred to as ‘TRS’), subject to the Dept. of Finance, Taipei City Government. Worth mentioning is that Business Tax became part of national taxation on July 1, 1999, with TRS collecting it on behalf of NTBT until December 31, 2002.



## 參、組織與職掌

本處按行政區域及業務情況，設有大安、松山、中正、中山、信義、大同、萬華、士林、內湖、北投、文山、南港 12 個分處，除大安分處、中山分處、士林分處、內湖分處、文山分處設 4 個股外，其餘分處均設 3 個股，就近為市民提供最便捷的納稅服務。

### III. Organization and Responsibilities

TRS has 12 different branches: Daan, Songshan, Zhongzheng, Zhongshan, Xinyi, Datong, Wanhua, Shilin, Neihu, Beitou, Wenshan, and Nangang, aimed at providing taxpayers with the most convenient services. All branch offices have three sections, except for the office of Daan, Zhongshan, Shilin, Neihu, and Wenshan branch, which have four sections.



# Organization and Responsibilities





### 企劃服務科

第 1 股：宣導

第 2 股：管制

第 3 股：服務

Planning & Services Section

Subsection 1 : Taxation Promotion

Subsection 2 : Control

Subsection 3 : Taxation Services

### 財產稅科

第 1 股：地價稅、田賦稽徵行政

第 2 股：土地增值稅、契稅稽徵行政

第 3 股：房屋稅稽徵行政

Property Tax Section

Subsection 1 : Land Value Tax and  
Agricultural Land Tax

Subsection 2 : Land Value Increment and Deed Tax

Subsection 3 : House Tax



## 機會稅科

第 1 股：娛樂稅、印花稅稽徵行政

第 2 股：使用牌照稅稽徵行政

### Opportunity Tax Section

Subsection 1 : Amusement Tax and Stamp Tax

Subsection 2 : Vehicle License Tax



## 稅務管理科

第 1 股：清理欠稅

第 2 股：欠稅執行

第 3 股：稅務管理

### Tax Management Section

Subsection 1 : Tax Arrears Settlement

Subsection 2 : Enforcement

Subsection 3 : Tax Management



### 法務科

第 1 股：行政救濟

第 2 股：查緝、違章審理

#### Legal Affairs Section

Subsection 1：Administrative Remedies

Subsection 2：Tax Law Violations and  
Punishment

### 資訊室

第 1 股：徵課及管制

第 2 股：系統維護

第 3 股：機器操作

#### Information Management Office

Subsection 1：Collection and  
Supervision

Subsection 2：Systems Maintenance

Subsection 3：Machine Operation



### 秘書室

第 1 股：文書檔案

第 2 股：事務

第 3 股：出納

第 4 股：採購

#### Administration Services Office

Subsection 1：Documentation and  
Archives

Subsection 2：General Affairs

Subsection 3：Cashier

Subsection 4：Procurement

## 會計室

- 第 1 股：公務預算
- 第 2 股：會計及決算
- 第 3 股：徵課會計
- 第 4 股：統計

### Accounting Office

- Subsection 1 : General Budget
- Subsection 2 : Accounting and Final Accounts
- Subsection 3 : Tax Collection Accounting
- Subsection 4 : Statistics



## 人事室

- 第 1 股：組織編制、任免遷調
- 第 2 股：考核獎懲
- 第 3 股：待遇福利

### Personnel Office

- Subsection 1 : Personnel Arrangement
- Subsection 2 : Performance, Reward and Penalty
- Subsection 3 : Wage and Welfare

## 政風室

- 第 1 股：政風查處
- 第 2 股：政風預防

### Government Ethics Office

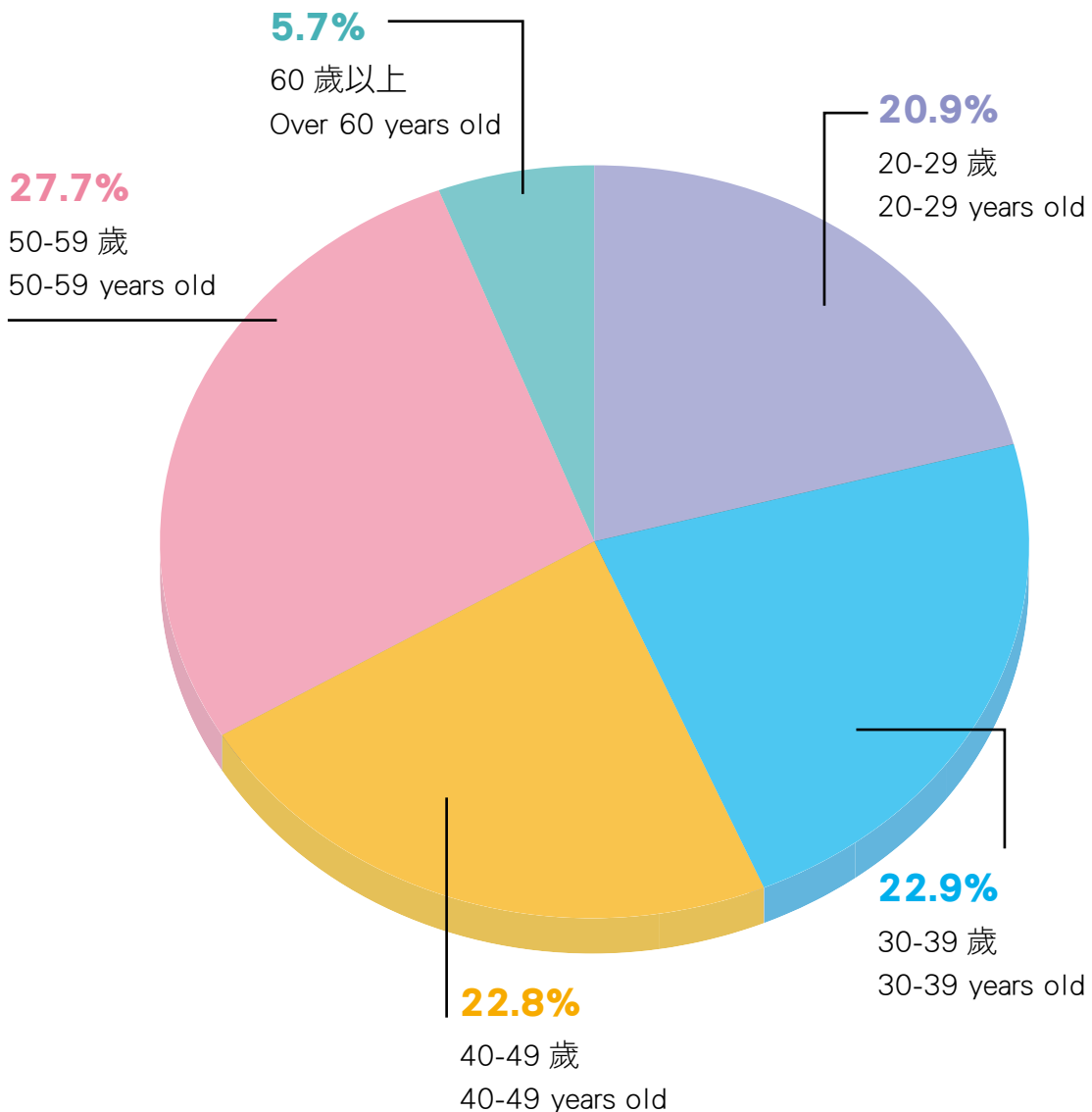
- Subsection 1 : Investigation of corruption and other related illegal acts
- Subsection 2 : Prevention of corruption and other related illegal acts



## 肆、工作夥伴

本處現有工作夥伴 689 人（112 年 12 月 31 日統計資料），按年齡別、考試別、學歷別、性別及人員別分析如下：

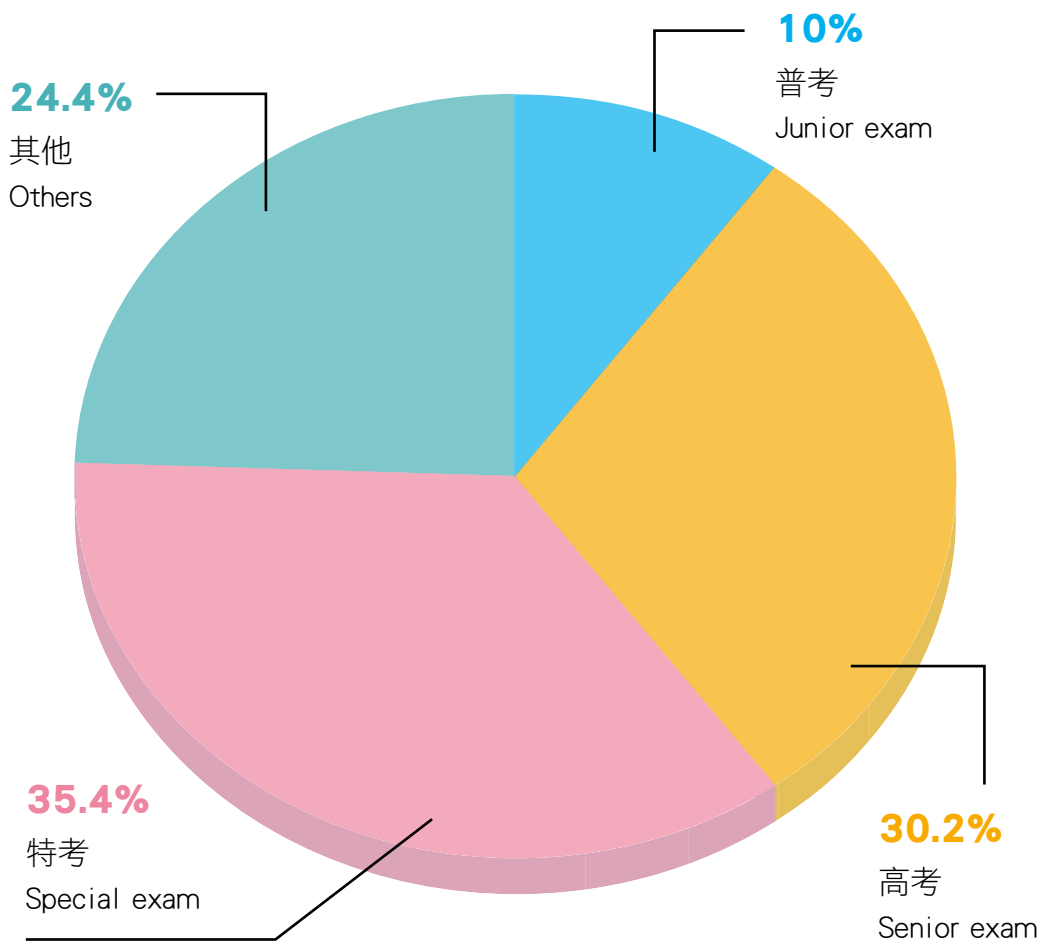
### ■ 年齡別 Age



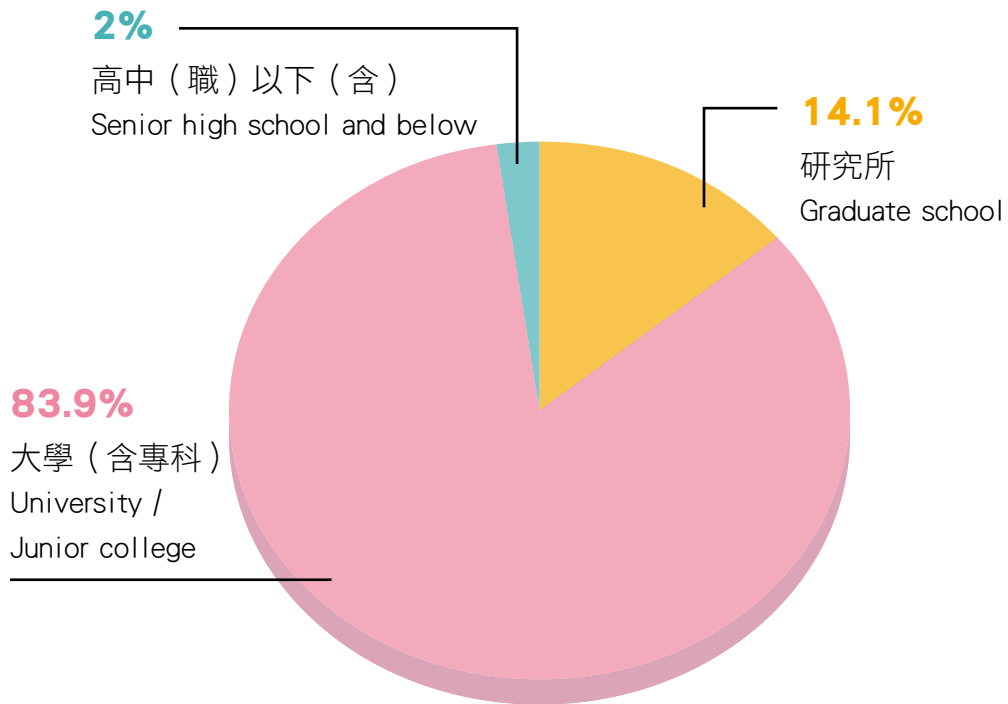
## IV. Employee Background

TRS has 689 employees (as of December 31, 2023). The analysis of employee background is shown as follows in terms of age, ranking of national examinations, educational background, gender, and personnel:

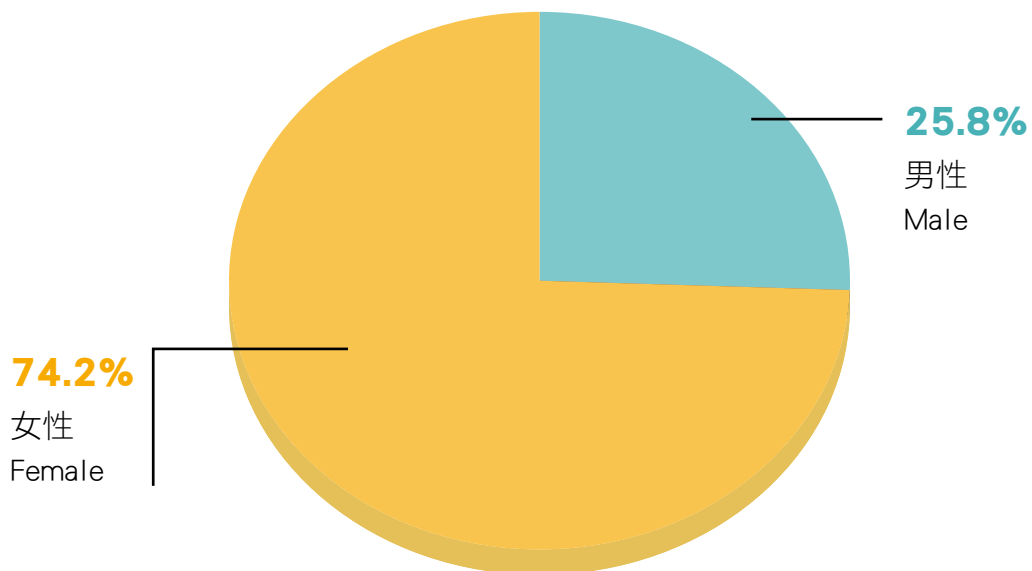
### ■ 考試別 National Examinations



## ■ 學歷別 Educational background

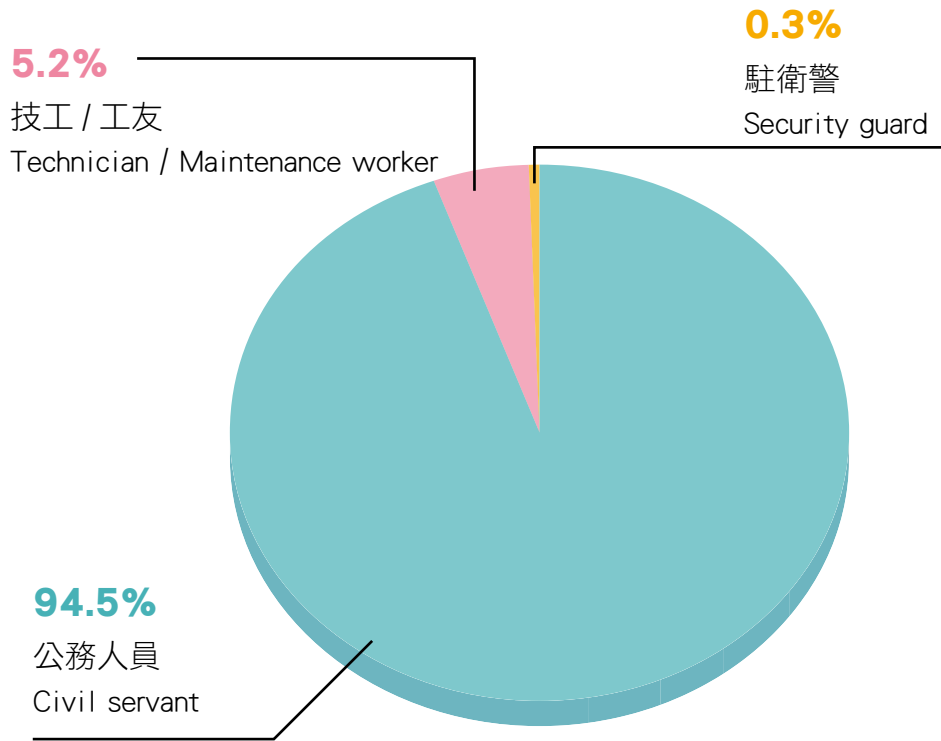


## ■ 性別 Gender





## 人員別 Personnel



## 伍、業務概況

### 一、服務稅目

本處負責臺北市地價稅、土地增值稅、房屋稅、契稅、使用牌照稅、印花稅、娛樂稅、田賦(停徵)等地方稅之稽徵與納稅服務。

### 二、服務對象

- (一) 本市 251 萬市民及納稅義務人。
- (二) 外縣市之納稅義務人。

## V. Business Summary

### A. Services

TRS is in charge of collecting local taxation in Taipei City, such as Land Value Tax, Land Value Increment Tax, House Tax, Deed Tax, Vehicle License Tax, Stamp Tax, Amusement Tax, and Agricultural Land Tax (terminated).

### B. Subjects

- (i) 2.51 million citizens and taxpayers in Taipei City.
- (ii) Taxpayers from other cities and counties.



### 三、稅目簡介

#### (一) 地價稅：

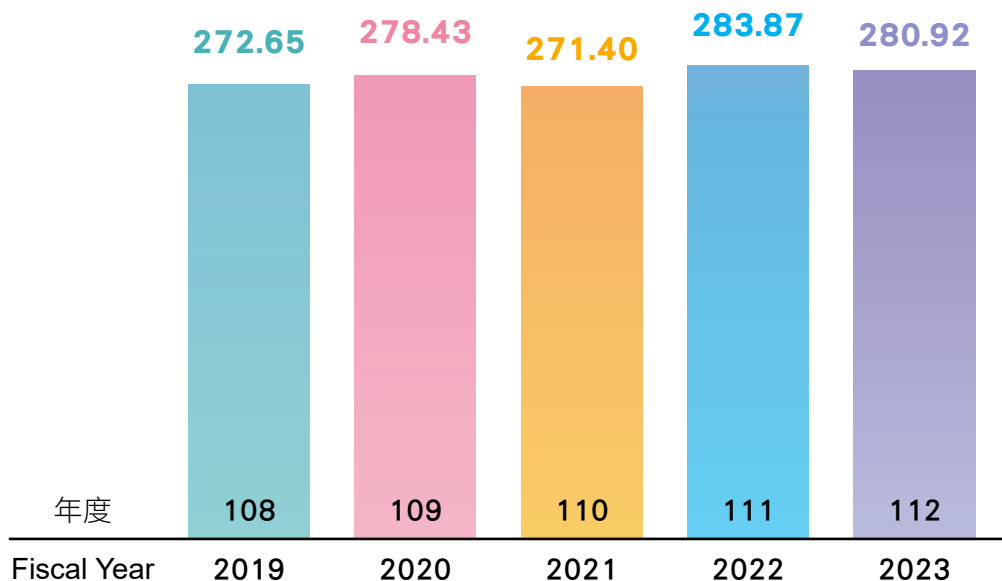
已規定地價之土地，除依規定課徵田賦者外，應課徵地價稅。

### C. Introduction to Local Tax

#### (i) Land Value Tax：

The land value tax is imposed on land that has been assigned a value. Land that has been assigned a value, and which is also being used as farm land, shall be taxed as agricultural land and no land value tax shall be levied on it in accordance with relevant laws.

#### 地價稅實徵淨額 Actual Tax Revenue of Land Value Tax



單位：億元 Unit：100 million

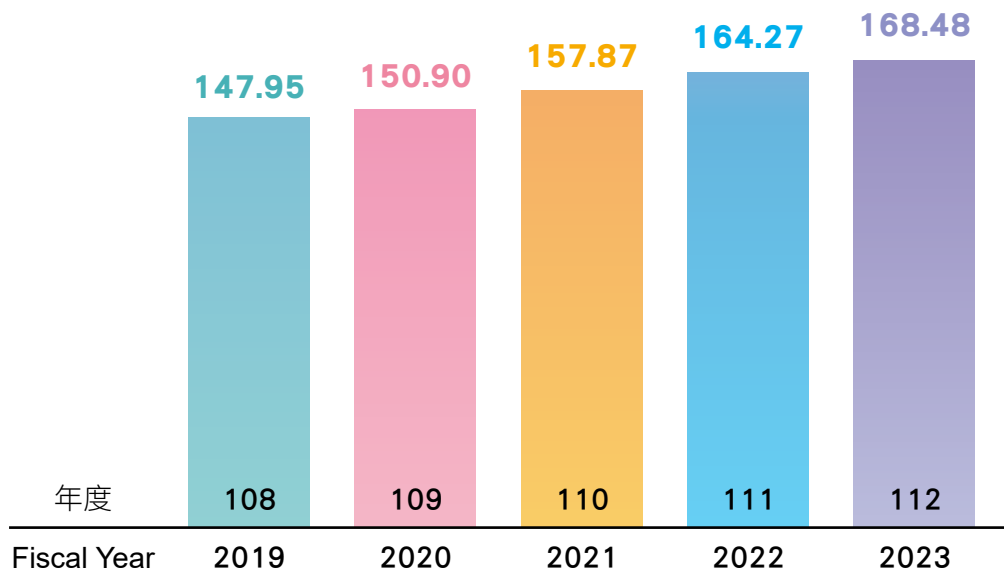
## (二) 房屋稅：

以附著於土地之各種房屋及有關增加該房屋使用價值之建築物為課徵對象。

## (ii) House Tax：

The house tax shall be levied on all houses attached to land and on such other buildings which enhance the utility value of these houses.

房屋稅實徵淨額 Actual Tax Revenue of House Tax



單位：億元 Unit：100 million

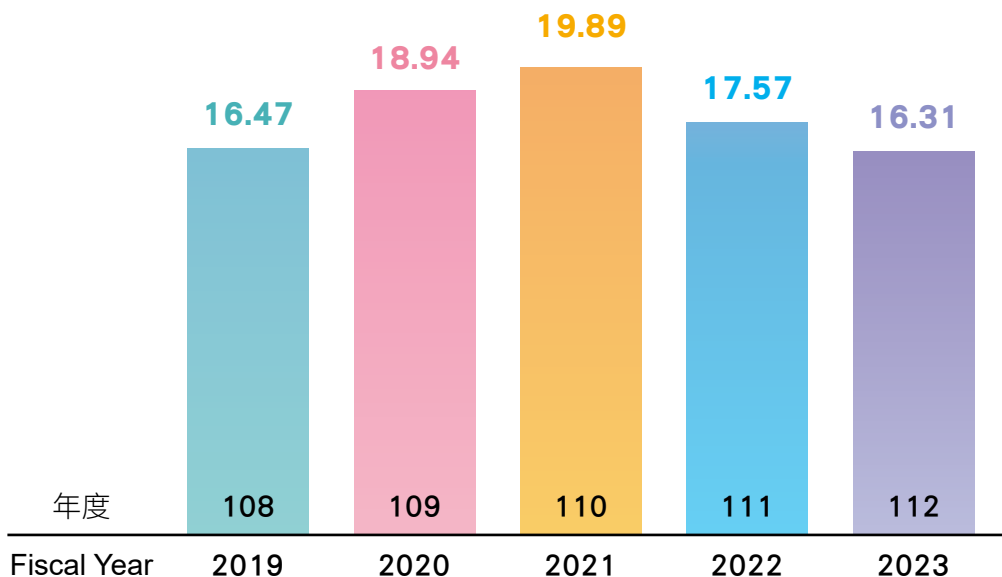
**(三) 契稅：**

對不動產之買賣、承典、交換、贈與、分割或因占有而取得所有權者，就其契約價格課徵。

**(iii) Deed Tax：**

For transactions involving purchases and sales, acceptance of dien, exchange, bestowal or partition of immovable property, or acquisition of ownership thereof by virtue of possession, a report shall be made by using the prescribed deed forms for payment of the deed tax.

契稅實徵淨額 Actual Tax Revenue of Deed Tax



單位：億元 Unit：100 million

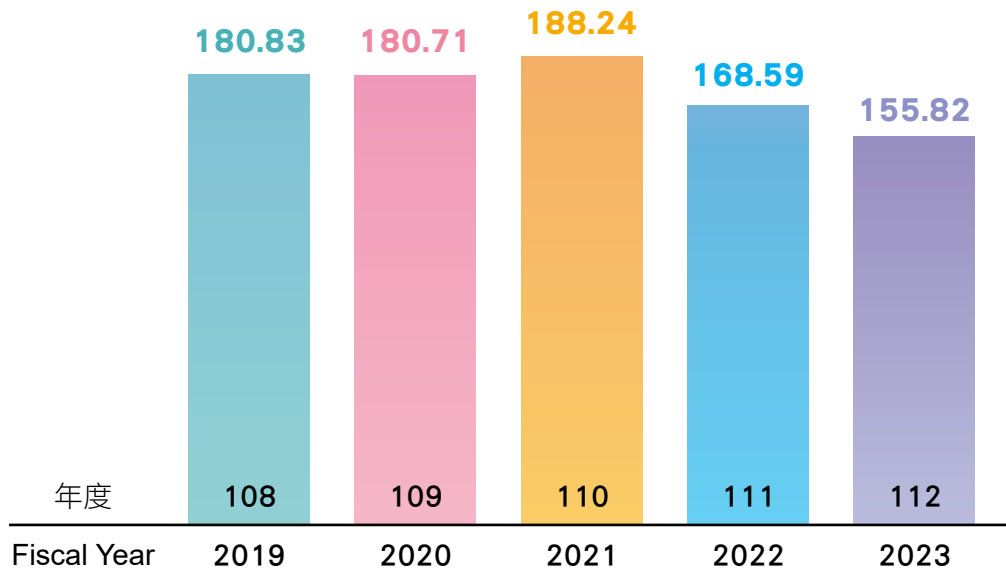
## (四) 土地增值稅：

於土地規定地價後，就其土地漲價總數額於土地所有權移轉時徵收，或於設定典權時預徵。

## (iv) Land Value Increment Tax：

Land value increment tax is collected on the total incremental value at the time of the transfer of the title of land which has previously been set at a certain value. For land that has a dien right established, the original land owner must make prepayment of land value increment tax.

土地增值稅實徵淨額 Actual Tax Revenue of Land Value Increment Tax



單位：億元 Unit：100 million

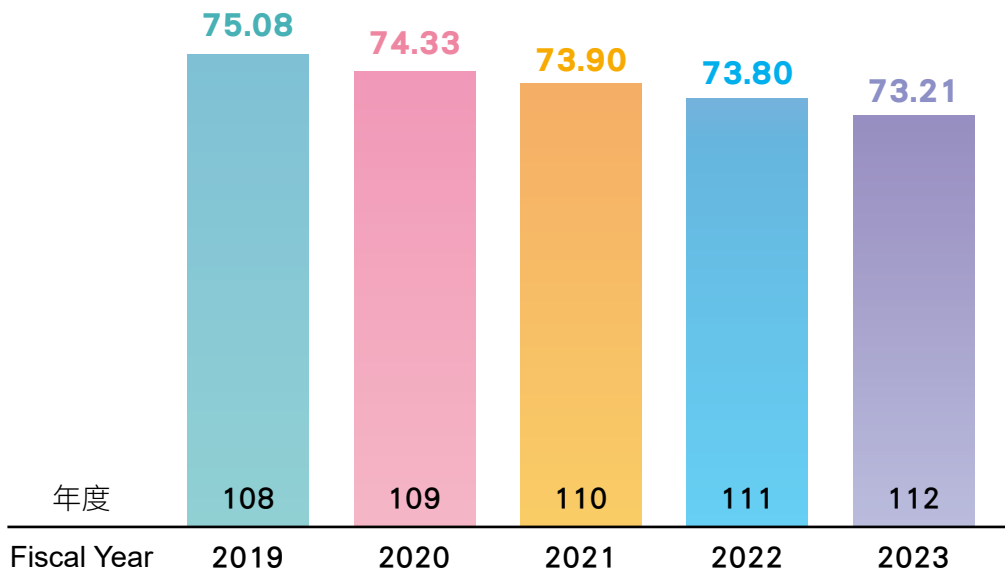
**(五) 使用牌照稅：**

使用公共水陸道路之交通工具，無論公用、私用或軍用，除依其他有關法律，領用證照，並繳納規費外，交通工具所有人或使用人應向車籍所在地主管稽徵機關請領使用牌照，繳納使用牌照稅。

**(v) Vehicle License Tax：**

The owner of any form of transportation equipment using public roads or rivers, notwithstanding whether the use is for public, private, or military purposes, must apply to the tax authorities for an appropriate vehicle license and pay the tax due.

使用牌照稅實徵淨額 Actual Tax Revenue of Vehicle License Tax



單位：億元 Unit：100 million

**(六) 娛樂稅：**

就下列娛樂場所、娛樂設施或娛樂活動所收票價或收費額徵收之。

- 1、電影。
- 2、職業性歌唱、說書、舞蹈、馬戲、魔術、技藝表演及夜總會之各種表演。
- 3、戲劇、音樂演奏及非職業性歌唱、舞蹈等表演。
- 4、各種競技比賽。
- 5、舞廳或舞場。
- 6、高爾夫球場及其他提供娛樂設施供人娛樂者。

前項各種娛樂場所、娛樂設施或娛樂活動不售票券，另以其他飲料品或娛樂設施供應娛樂人者，按其收費額課徵娛樂稅。

**(vi) Amusement Tax：**

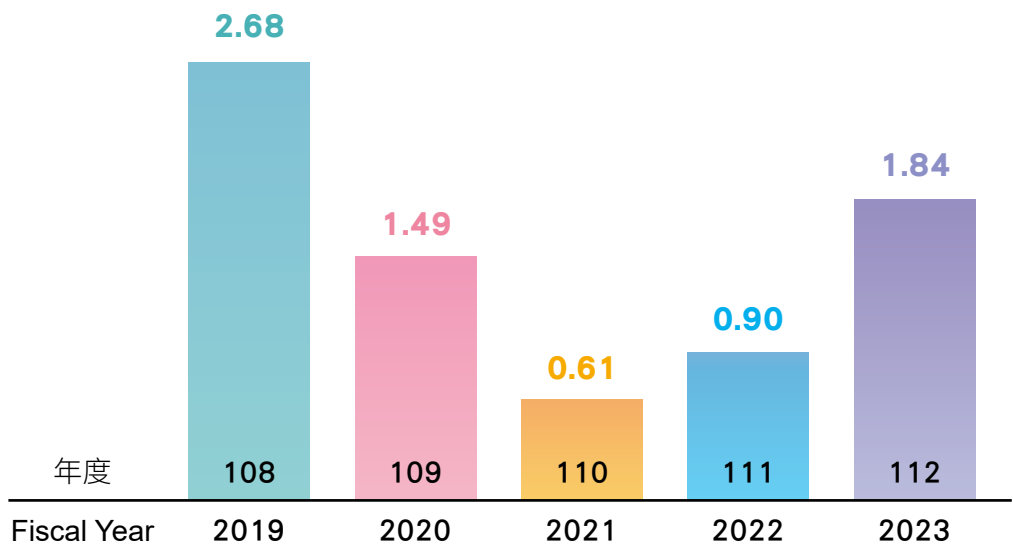
The amusement tax shall be levied on the prices of tickets sold or the fees collected by amusement businesses which provide any kind of on-site equipment or activities for entertainment. The scope of the tax is as follows:

1. The cinema.
2. Professional singing, story-telling, dancing, circus, magic, acrobatics shows, and all kinds of performances in night clubs.
3. Drama, music performances, and amateur singing, dancing, etc.
4. All kinds of competitions and contests of skill.
5. Dance halls.
6. Golf courses and the like that are provided as a form of recreation for consumers.

In the case that no tickets are sold but drinks or entertainment devices are supplied to the consumers, the tax shall be levied on the amount of the charges.



娛樂稅實徵淨額 Actual Tax Revenue of Amusement Tax



單位：億元 Unit : 100 million

註：109年12月至112年6月30日娛樂稅徵收率減半課徵

Note: From December 2020 to June 30th, 2023, the amusement tax rate has been reduced by half.

### (七) 印花稅：

以下列憑證為課徵範圍。

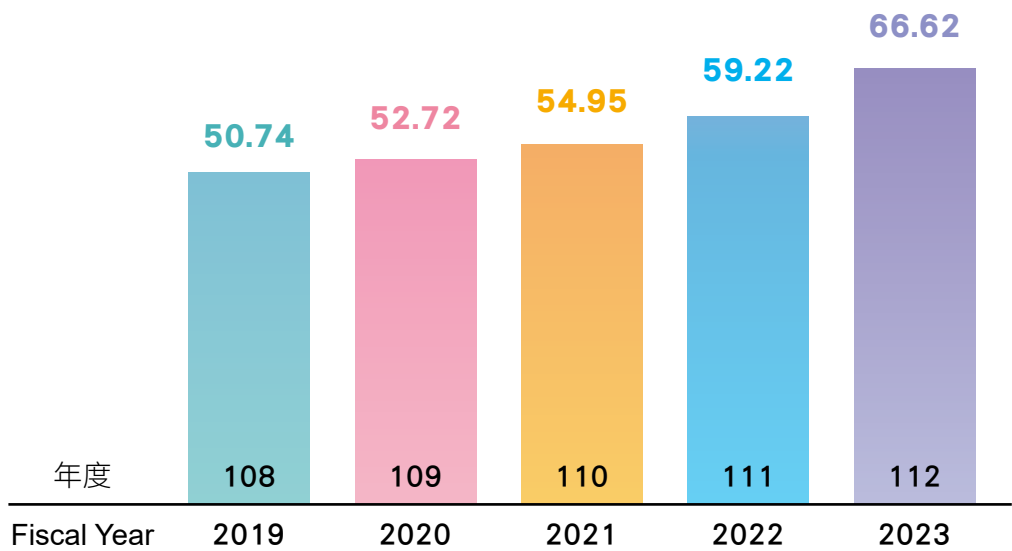
- 1、銀錢收據：指收到銀錢所立之單據、簿、摺。凡收受或代收銀錢收據、收款回執、解款條、取租簿、取租摺及付款簿等屬之。但是兼具營業發票性質之銀錢收據及兼具銀錢收據性質之營業發票，不包括在內。
- 2、買賣動產契據：指買賣動產所立之契據。
- 3、承攬契據：指一方為他方完成一定工作之契據，例如承包各種工程之契據、承印印刷品契約及代理加工之契據等。
- 4、典賣、讓受及分割不動產契據：指設定典權及買賣、交換、贈與、分割不動產所立憑以向主管機關申請物權登記之契據。

### (vii) Stamp Tax :

The items currently subject to the levy of the stamp tax are:

1. Receipts of monetary payments: e.g., the receipt, slip, release, bank book, payment record, and the like issued to identify monetary payments.
2. Deeds for sale of movables.
3. Contracting agreements: Agreements executed for the completion of a specifically ordered work or task, e.g., construction contracts, printing contracts, OEM contracts, and the like.
4. Deeds or contracts for sale, gratuitous transfer, partition or exchange of real estate or pledge of lien on real estate to be submitted to government agencies for registration.

## 印花稅實徵淨額 Actual Tax Revenue of Stamp Tax



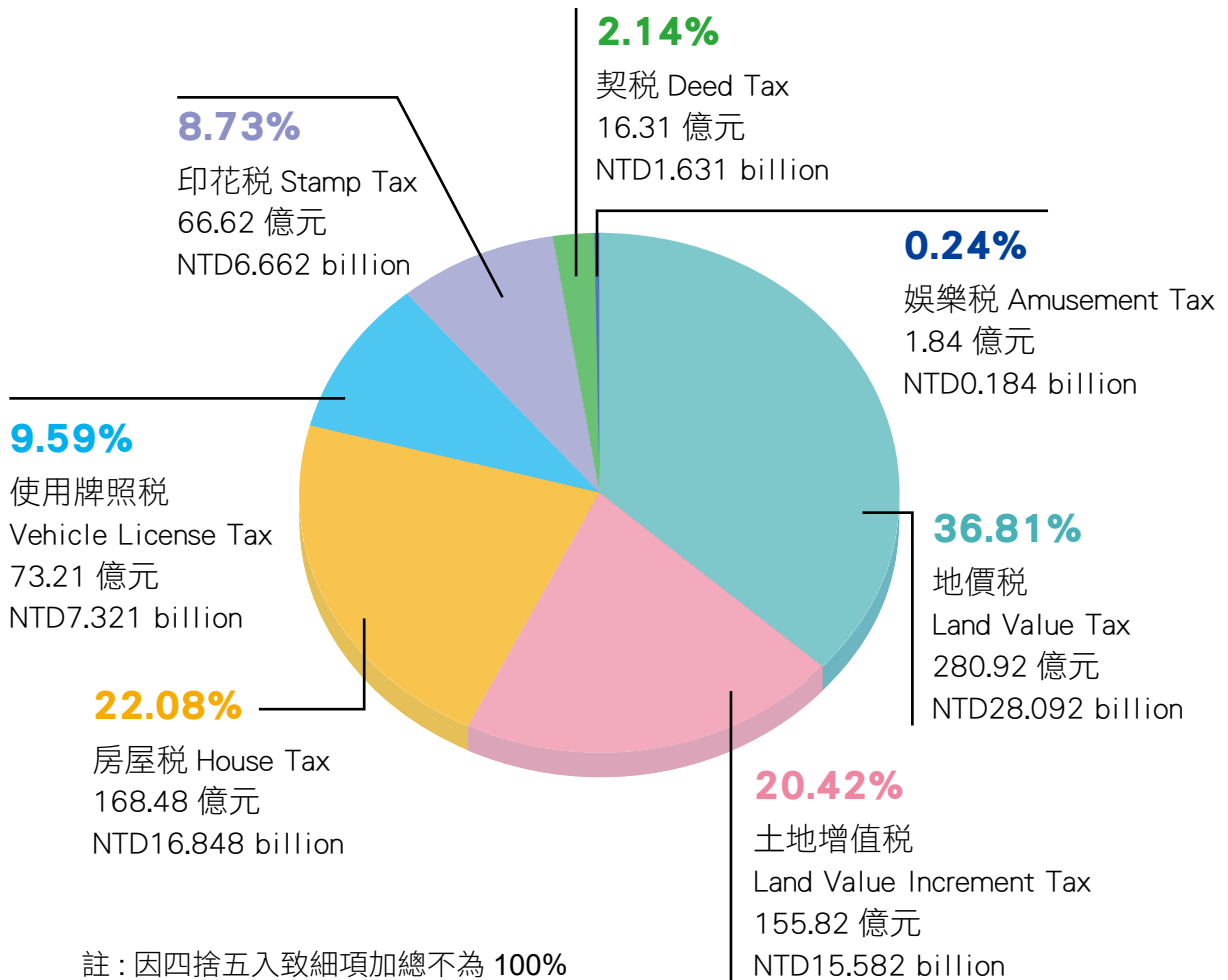
單位：億元 Unit : 100 million

## 四、稅收概況

- (一) 112 年臺北市地方稅收預算 767.2 億元，全年實徵淨額 763.2 億元，年度預算達成率 99.5%。
- (二) 112 年度各稅稅收及比重

### D. Revenue Overview

- (i) In 2023, Taipei City's local tax revenue budget was NTD76.72 billion. The actual net revenue collected over the year amounted to NTD76.32 billion, achieving 99.5% of the annual budget.
- (ii) Tax revenues and ratios in 2023.



註：因四捨五入致細項加總不為 100%

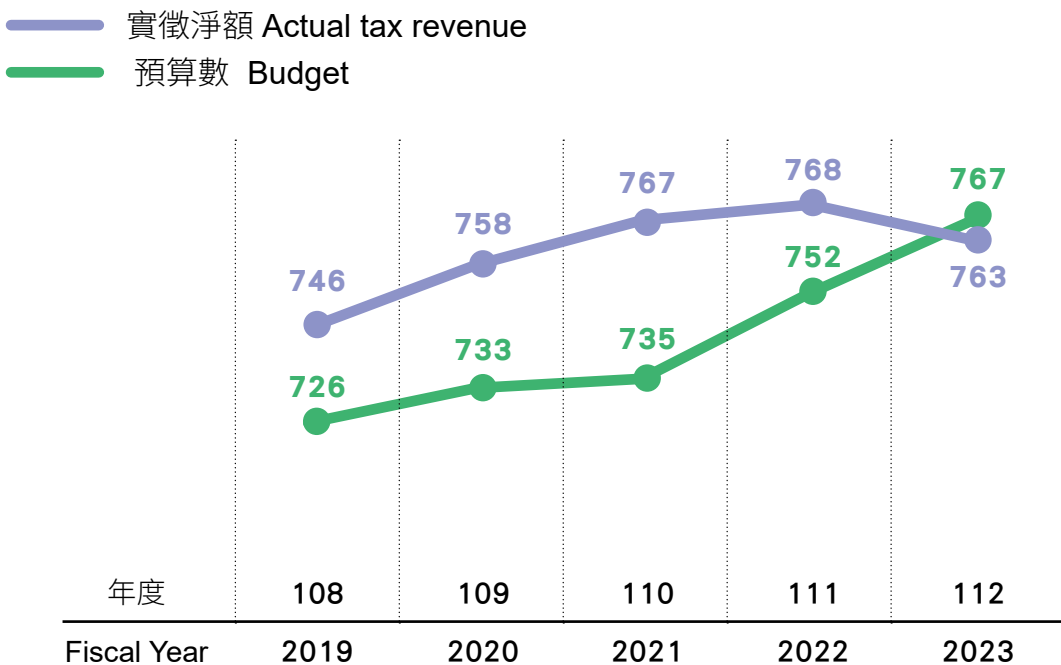
Note : Subitems are not 100% due to rounding

## 五、歷年稅收預算數與實徵淨額

### E. Budget and Actual Tax Revenue

年度 Fiscal year	108 2019	109 2020	110 2021	111 2022	112 2023
預算數 Budget	726	733	735	752	767
實徵淨額 Actual tax revenue	746	758	767	768	763

單位：億元 Unit：100 million



## 陸、重要工作成果

### 一、納稅服務

#### ◎推動公務行銷

秉持全方位納稅服務之理念，積極提供民眾高品質、高效率的服務，運用新聞媒體、廣播、廣告、新聞稿、製作海報、編印稅務文宣、講習會、舉辦社區租稅宣導、拜訪里長及網際網路方式宣導，行銷內容多元且豐富，深獲外界人士肯定。

#### ◎建置「稅務全功能自動化服務機（Kiosk）」並提供跨域服務

提供民眾透過 Kiosk e 化自助申辦稅務案件或查詢稅務文件、補發稅單及繳稅。另全國首創 Kiosk 整合北北基桃服務，讓新北、桃園和基隆的納稅義務人，不論是在臺北市就學或工作，都可使用臺北市的 Kiosk，輕鬆查詢在新北基桃的地價稅、房屋稅繳納證明、課稅明細表或稅籍證明，便利性大為增加。



#### ◎建置「稅務視訊服務雲平台」

包含視訊服務 e 櫃檯、諮詢、納保、現勘等功能，民眾只要透過視訊驗證身分，即可利用手機或電腦以視訊方式，完成各項地方稅務諮詢、即時發證補單、稅務案件申辦及現場勘查等，提供 70 項服務，其中 32 項可跨縣市查詢地方稅籍，包含全國財產清單、所得清單、課稅明細表及繳納證明等稅務文件，不論人在家裡或國外都可使用，並藉由視訊確認本人或代理人身分後，填寫基本資料上傳相關附件後，即可使用手機簽名板功能簽名或憑證驗證，利用單一視訊窗口就能輕鬆完成稅務大小事。

### ◎設置全功能服務臺

受理本市各轄區 47 項及跨縣市 32 項有關補發稅單、查欠、核發證明及查詢等隨到隨辦服務，並建置電子簽名管理系統，民眾於臨櫃申辦時，由服務人員透過系統自動載入申請人及相關申辦資料，並掃描證明文件，民眾免填寫申請書，提供更有效率的 e 化申辦服務。

### ◎提供民眾利用電話、傳真與網路預約申請

可查調 25 項稅務資料，於約定時間至指定分處服務櫃檯取件，預約取件時間每週三延長至 19 時 30 分，以服務廣大上班族，提供更彈性零等待服務。

### ◎提供民眾多元網路申報（辦）管道

提供臺北市政府市民服務大平臺、財政部稅務入口網、地方稅網路申報作業等管道，便利民眾辦理房屋稅、地價稅、土地增值稅、契稅、印花稅及娛樂稅等網路申報（辦）服務。

### ◎網站建置「身心障礙人士減免使用牌照稅線上小幫手」

結合申請身心障礙證明、使用牌照稅身心障礙者免稅、身心障礙者專用停車位識別證及身心障礙者專用牌照等洽辦機關、申辦說明及申請連結，便利民眾獲得身心障礙人士車輛相關福利及申辦資訊。

### ◎積極強化 e 化服務

於臺北市政府官方 LINE QA 小幫手聊天機器人推出「地方稅節稅小幫手」服務，建置與民眾息息相關的地方稅問題選單；並積極推廣財政部「地稅小幫手」24 小時智慧客服及 LINE 官方帳號 - 「地方稅網路申報」，整合現有諮詢服務管道，並提供全年無休之線上諮詢服務，立即掌握最新地方稅務資訊。

### ◎編印稅務文宣

針對民眾需求，以淺顯易懂的文字，編印「節稅秘笈」及「稅務小常識」等各式稅務文宣，深受民眾喜愛，並製作各式稅務宣導海報。

### ◎編印中英文簡介

編印本處中英文簡介、強化英文網站內容，連結財政部賦稅署英文稅法法規及其他稅務機關英文網頁，本處網站另提供日、韓語地方稅常見問答及其他稅務機關印尼、越南、泰文網頁連結，提供更完善的外語稅務環境。

### ◎開辦節稅教室

配合社會人士終身學習之風潮並考量上班族平時工作繁忙，於每雙月開辦常態性的節稅教室講習，深受民眾喜愛。

### ◎組成納稅服務隊

112年參與社區活動辦理租稅教育宣導計471場次，參與人數約100萬人次。





## VI. Key Performance Achievements

### A. Taxpaying Services

#### ◎ Promote the concept of marketing in the public sector

This office is dedicated to providing the general public with services of high quality and superb efficiency based on the belief of comprehensive taxation services. We make great use of the media, broadcasting, advertisements, press releases, posters, flyers, workshops, and the Internet. Furthermore, we work with communities and the heads of villages to promote taxation, thus receiving wide recognition.

#### ◎ We have installed the "Kiosk of General Revenue Services" and provide cross-city(county) services.

To provide handling tax-related applications or inquiries, citizens can use self-service Kiosk inquiring tax documents, re-issuing tax bills, and paying taxes. Additionally, our Kiosk have pioneered the integration of services across Taipei, New Taipei City, Keelung, and Taoyuan, enabling taxpayers from those cities to use Taipei City's Kiosks regardless of whether they study or work in Taipei. This allows them to easily inquiry information such as land value tax, and house tax payment certificates, details of tax payments, or certificates of tax registration for properties located in New Taipei, Taoyuan, and Keelung, significantly enhancing convenience for taxpayers.

#### ◎ Establishing an "Online Tax Service Counter Platform"

Providing video service including online counter, consultation, taxpayer's rights protection, on-site surveys, and more. By video verification of identity, people can use their smartphones or computers to complete various local tax consultations, immediate issuance of tax payment certificates and tax statements reissuing, tax case applications, and on-site inspections. The platform offers 70 services, of which 32 can access local tax registration information across different counties and cities, other services including applications for data on nationwide personal property, income data, details of tax payments, and payment certificates among other tax documents. Whether at home or abroad, taxpayers can utilize these services. After confirming the

identity of applicants or their representatives via video, fill in basic information and upload relevant attachments. Then, they can sign or authenticate documents using the online signature board function. With a single full-service video window, they can easily handle all tax-related matters.

◎ **Set up a general service counter**

A general service counter has been set up to conduct 47 quick services for local districts and another 32 services for cross-county (city) regions, such as the reissuance of tax bills, overdue tax inquiries, and issuance of payment certificates. In addition, an electronic signature management system has been established to allow the service staff to download relevant data of the applicant and scan concerned certificates through the system when an applicant applies for some matter at the counter so that the applicant will not need to fill the paper-made application form and enjoy a more efficient electronic application service.

◎ **Provide the public to apply for reservations by telephone, fax and online appointment**

A more flexible service including application for an inquiry on 25 items of tax data, taking relevant files at a specified service counter at the time appointed and extension of the file pick-up time to 7:30 pm has been offered to serve numerous office workers better.

◎ **Provide the public with multiple online declaration channels**

Provide the Taipei City Government Citizen Services Platform, the Ministry of Finance eTax Portal, and the Local Tax Online Declaration channels. Facilitate the processing of online declaration services such as house tax, land value tax, land value increment tax, deed tax, stamp duty, and amusement tax.

◎ **Set up "Online Little Helper to Exemption or Tax Relief on Vehicle License Tax for People with Disabilities"**

The website combines the application for Disability Certification, for exemption of Vehicle License Tax, for parking permits and special license plates for people with disabilities with the relevant office, application instructions and links to organizations, to facilitate the public to obtain the welfare benefits and application information on vehicles for persons with disabilities.

◎ **Actively Enhancing e-Services**

The Taipei City Government has launched the "Local Tax-Saving Assistant" service via its official LINE QA virtual assistant ChatBot. This service includes a menu of local tax issues that are closely related to the public. Additionally, there is the active promotion of the Ministry of Finance's "Local Tax Assistant" which provides 24-hour intelligent customer service and an official LINE account - "Local Tax Network Declaration". It integrates existing consultation services and offers year-round online consultation, allowing users to immediately access the latest local taxation information.

◎ **Edit tax brochure**

To meet the demands of the general public, this office edits its promotional material with content that is easy to understand, such as "Tax Saving Tips" and "General Knowledge of Taxation," which are favored by the public. In addition, it produces a variety of posters to promote taxation.

◎ **Compile a brief introduction in Chinese and English**

The Department's website has strengthened the contents of the English version by linking up the Income Tax Act and regulations from the Taxation Administration, Ministry of Finance and the English web pages of other tax authorities. The website also provides a more comprehensive foreign language tax environment by providing Japanese and Korean FAQs on local tax and links to other tax authorities' websites in Indonesia, Vietnam, and Thailand.

◎ **Opening a Tax-Saving Classroom**

In line with the trend of lifelong learning for social persons and considering the busy schedules of working adults, regular tax-saving classroom lectures are held every two months. These sessions are very popular among the public, offering valuable insights into efficient tax management and strategies to maximize tax savings.

◎ **Form a tax service team**

A tax service team held 471 community activities for tax education program in 2023, which attracted 1,000,000 participants.

## 二、稅捐稽徵

- ◎ 112 年臺北市地方稅收預算 767.2 億元，全年實徵淨額 763.2 億元，年度預算達成率 99.5%。
- ◎ 112 年辦理高級住宅加價課徵房屋稅，徵起 20 億元。
- ◎ 112 年地價稅稅籍及使用情形清查作業，增加稅額 5.12 億餘元。
- ◎ 112 年房屋稅稅籍及使用情形清查作業，增加稅額 4.23 億餘元，經財政部評定獲全國地方稅稽徵機關甲組第 3 名。
- ◎ 112 年選案查核績效，包括利用共有物分割逃漏土地增值稅案件清查、重購土地退還土地增值稅案件清查、記存土地增值稅列管案件清查、社會福利事業及私立學校受贈土地免徵土地增值稅案件清查、印花稅應稅憑證檢查、娛樂稅稅籍清查、身心障礙者免徵使用牌照稅異常案件之清理及使用牌照稅車輛檢查作業，增加稅額 3.64 億餘元。
- ◎ 訂定加強送達繳款書作業計畫，111 年房屋稅、地價稅及使用牌照稅繳款書送達率均為 99.99%。
- ◎ 112 年清理未送達繳款書排名前 100 戶名冊，共 369 件，稅額 0.4 億元，送達率 100%，清理績效良好，有效徵起納稅義務人應繳之稅款。



## B. Tax Collection

- ◎ In 2023, Taipei City's local tax revenue budget was NTD76.72 billion. The actual net revenue collected over the year amounted to NTD76.32 billion, achieving 99.5% of the annual budget.
- ◎ Tax collection for Luxury Property Tax reached to NTD2 billion in 2023.
- ◎ Checking the Land Value Tax registration and the usage of land helped to increase tax collection by more than NTD0.512 billion in 2023.
- ◎ Reviewing the House Tax registration and the usage of houses, which increased revenue collected about NTD0.423 billion in 2023. Ministry of Finance has approved third place award in Group A among the local revenue service agencies in Taiwan.
- ◎ The performance of case selection in 2023 included review of evading Land Value Increment Tax cases by making use of co-ownership partition, Land Value Increment Tax refund cases for land repurchase, the control over Land Value Increment Tax cases, the exemption of Land Value Increment Tax cases for presenting land to social welfare businesses or private schools, taxable documents for Stamp Tax, the overall registration of Amusement Tax, abnormal cases of Vehicle License Tax exemption for the disabled, and the inspection of vehicles qualified for Vehicle License Tax. Case selection helped to increase tax collection by more than NTD0.364 billion.
- ◎ Establishing an Enhanced Delivery Plan for Payment Notices. In 2022, the delivery rates for payment notices for house tax, land value tax, and vehicle license tax were all at 99.99%.
- ◎ In 2023, the top 100 households with undelivered payment notices, totaling 369 cases with a tax amount of NTD40 million. The redelivery rate for these notices reached 100%, showing a good clearance performance and effectively enforcing the tax obligations of taxpayers.



### 三、行政管理

- ◎ 運用網路推動無紙化辦公環境，規劃財稅內網知識管理系統、會議無紙化、線上差勤管理、線上表單簽核管理、善用內外部網站、舉辦電腦實務講習等具體做法，減少紙張使用，實現辦公室之電子化及網路化，並藉由創新辦事方法，提升行政效能，落實為民服務工作。
- ◎ 推動去公文化措施，本處與其他各機關及本處各單位間資料及資訊的傳遞，改採通報、傳真或電子信箱方式取代公文處理。
- ◎ 為增進稅務稽徵績效及服務品質，本處員工訓練以「規劃及執行能力」、「溝通及協調能力」、「稅務專業知能」3項專業核心能力為主軸，以確保人員所具能力契合機關運作需要，112年計辦理內部訓練67場次、2,629人次參訓，參加外部訓練2,540場次、24,528人次參訓。
- ◎ 受理復查案件均先自我審查，如原處分適用法令有誤或事實未臻明確，即主動變更法令依據、釐清課稅事實，並重為處分或逕以復查決定更正原處分；另行政救濟案件由復查員獨立審查，並出庭言詞辯論、陳述意見，以提升作業效率及公正性。



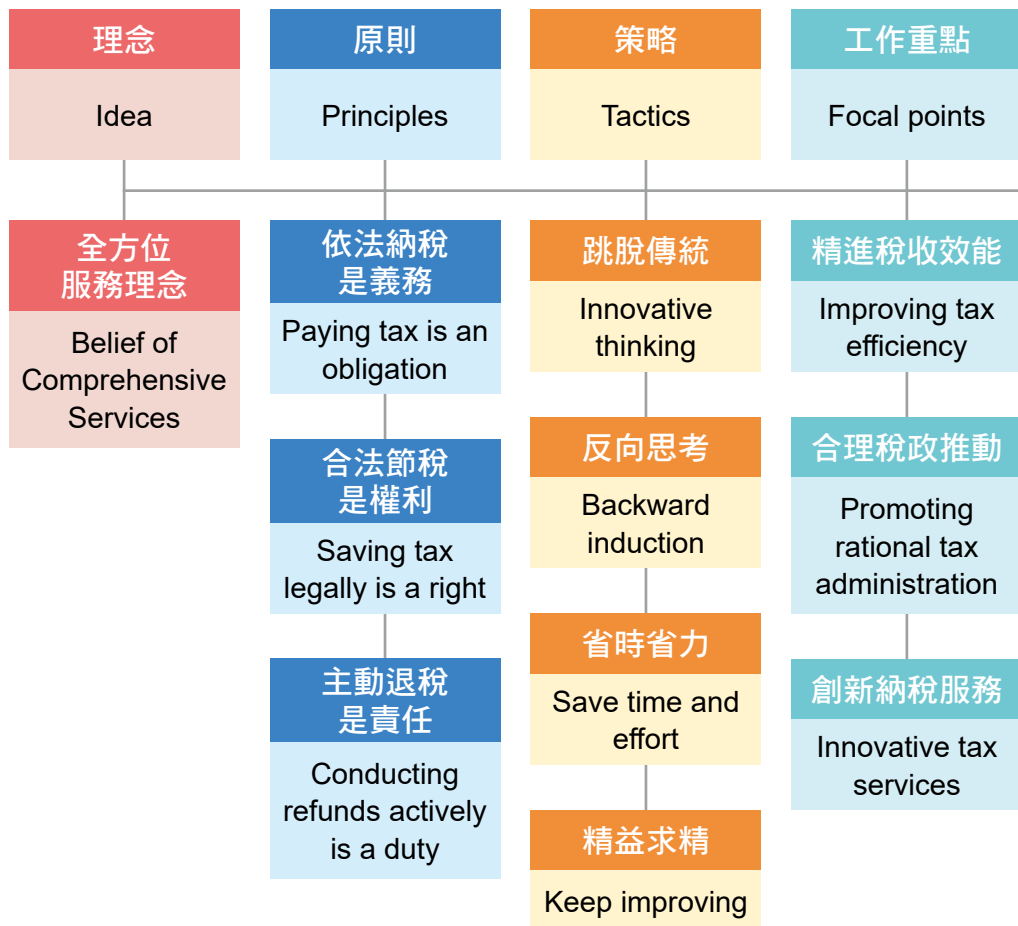
### C. Administrative Management

- ◎ To create a paperless e-office, TRS has established an Local Knowledge Management base via the Intranet. Furthermore, it has adopted several feasible measures, such as paperless conferences, an online attendance management system, an online e-form management system, and practical computer workshops, in order to reduce paper consumption, advance administrative efficiency, and better serve the public.
- ◎ The communication of data and information between Taipei City Revenue Service and other government agencies is conducted through notifications, facsimiles, and e-mails instead of official documents.
- ◎ For the purpose of improving tax collection performance and tax service quality, our division provided employees trainings based on 3 professional core skills including "planning and execution skill", "communication and coordination skill" and "professional taxation knowledge" to ensure their abilities to meet the demand of operation of our division. In 2023, total 2,629 participants joined in 67 internal trainings and 24,528 participants joined in 2,540 external trainings.
- ◎ For a case to be rechecked, we should adopt recheck at first and in case the original processing didn't conform to the appropriate laws or regulations or the tax fact was not explicit and clear, we would modify the legal basis, clarify the tax fact and reprocess the case or correct the original processing with the recheck conclusion actively. With regard to a case requiring administrative remedy, the rechecker should recheck it independently and debate and present their opinions in court to improve the efficiency and fairness of the processing.



## 柒、未來施政願景

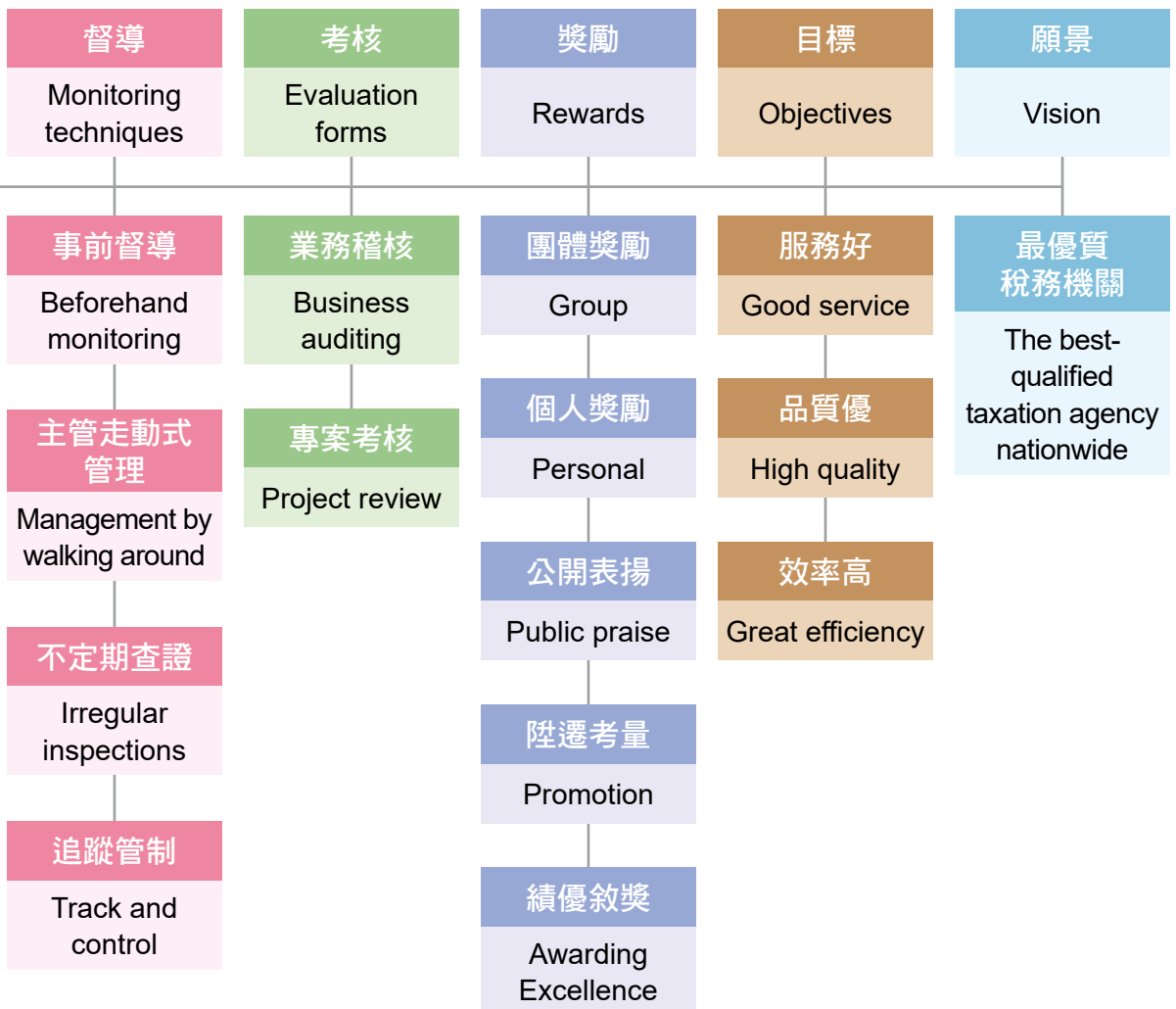
臺北市為智慧城市，隨著社會經濟環境的變遷及科技日新月異的發展，本處團隊與時俱進持續創新，朝精進稅捐稽徵效能、維護租稅公平合理、落實愛心辦稅、推動 e 化便捷服務而努力，以提供全方位納稅服務，建構更便民、更高效率及貼心的租稅環境，期能成為全國最優質的稅務機關。





## VII. Administrative Vision

Taipei City, as a smart city, is adapting to the changing socio-economic landscape and the rapid advancement of technology. Our team strives to keep pace with the times and continues to pursue innovation. Our goals include enhancing the efficacy of tax collection, upholding the principles of fair taxation, implementing benevolent tax administrations, and promoting convenient e-services. These efforts are aimed at providing comprehensive tax services and creating a more convenient, efficient, and intimate tax environment. Our objective is to become the nation's premier tax agency.



## 附錄

### 臺北市稅捐稽徵處及各分處電話、傳真、地址及電子信箱

國稅及地方稅免付費服務電話 0800-000-321

單位	聯絡電話	傳真電話	地 址 / 電子信箱
總處	2394-9211 6632-7979	2351-4382	100009 北平東路 7-2 號 100207 臺北市中正區羅斯福路 1 段 8 號 11-12 樓 (預計於 114 年搬遷) d03010910@gov.taipei
機會稅科駐臺北市區 監理所 (使用牌照稅)	2753-4416	2767-9278	105210 八德路 4 段 21 號 3 樓 d03010910@gov.taipei
機會稅科駐臺北市區 監理所士林監理站 (使用牌照稅)	2831-5444	8866-3255	111063 承德路 5 段 80 號 2 樓 d03010910@gov.taipei
中正分處	2393-9386 6630-0101	2393-0994	100009 北平東路 7-2 號 1 樓 100207 臺北市中正區羅斯福路 1 段 8 號 8 樓 (預計於 114 年搬遷) d03010110@gov.taipei
大同分處	2587-3650 6619-5511	2593-0103	103226 昌吉街 57 號 3 樓之 2 d03010120@gov.taipei
中山分處	2503-9221 6608-5252	2501-3265	104257 松江路 367 號 3 樓 d03010070@gov.taipei
萬華分處	2302-1191 6632-9292	2336-7245	108220 和平西路 3 段 120 號 6 樓 d03010150@gov.taipei
信義分處	2723-5067 6639-9922	2720-7309	110038 福德街 86 號 7 樓 d03010090@gov.taipei
松山分處	2570-3911 6601-2727	2577-9893	105048 八德路 3 段 178 號 3 樓 d03010080@gov.taipei
南港分處	2783-4254 6616-0202	2782-3099	115203 南港路 1 段 360 號 3 樓 d03010170@gov.taipei
文山分處	2234-3518 6629-8585	2234-3519	116008 木柵路 3 段 220 號 4 樓 d03010160@gov.taipei
大安分處	2358-1770 6630-0055	2341-2589	106206 新生南路 2 段 86 號 3 樓 d03010100@gov.taipei
士林分處	2831-8101 6611-0909	2831-8106	111043 美崙街 41 號 d03010130@gov.taipei
北投分處	2895-1341 6610-9797	2895-2132	112023 新市街 30 號 3 樓 112013 文化三路 3 號 (預計於 114 年搬遷) d03010140@gov.taipei
內湖分處	2792-2059 6601-5353	2791-8544	114059 民權東路 6 段 99 號 2 樓 d03010180@gov.taipei

◎ 您如有任何地方稅務疑難問題，請就近向稅捐分處洽詢。

## Phone Numbers, Fax Numbers, Addresses, and Email Addresses Of Taipei City Revenue Service Branches

National Tax and Local Tax Toll-free Services : 0800-000-321

Office	Phone Number	Fax	Address / Email
Main Office	2394-9211 6632-7979	2351-4382	No. 7-2, Beiping E. Rd., Zhongzheng District, Taipei City 100009 11-12F., No. 8, Sec. 1, Roosevelt Rd., Zhongzheng District, Taipei City 100207(Expected to relocate in 2025) d03010910@gov.taipei
Opportunity Tax Section in Motor Vehicles Office (Vehicle License Tax)	2753-4416	2767-9278	3F., No. 21, Sec. 4, Bade Rd., Songshan District, Taipei City 105210 d03010910@gov.taipei
Opportunity Tax Section in Motor Vehicles Office, Shilin Station (Vehicle License Tax)	2831-5444	8866-3255	2F., No. 80, Sec. 5, Chengde Rd., Taipei City 111063 d03010910@gov.taipei
Zhongzheng Branch	2393-9386 6630-0101	2393-0994	1F., No. 7-2, Beiping E. Rd., Zhongzheng District, Taipei City 100009 8F., No. 8, Sec. 1, Roosevelt Rd., Zhongzheng District, Taipei City 100207(Expected to relocate in 2025) d03010110@gov.taipei
Datong Branch	2587-3650 6619-5511	2593-0103	3F.-2, No. 57, Changji St., Datong District, Taipei City 103226 d03010120@gov.taipei
Zhongshan Branch	2503-9221 6608-5252	2501-3265	3F., No. 367, Songjiang Rd., Zhongshan District, Taipei City 104257 d03010070@gov.taipei
Wanhua Branch	2302-1191 6632-9292	2336-7245	6F., No. 120, Sec. 3, Heping W. Rd., Wanhua District, Taipei City 108220 d03010150@gov.taipei
Xinyi Branch	2723-5067 6639-9922	2720-7309	7F., No. 86, Fude St., Xinyi District, Taipei City 110038 d03010090@gov.taipei
Songshan Branch	2570-3911 6601-2727	2577-9893	3F., No. 178, Sec. 3, Bade Rd., Songshan District, Taipei City 105048 d03010080@gov.taipei
Nangang Branch	2783-4254 6616-0202	2782-3099	3F., No. 360, Sec. 1, Nangang Rd., Nangang District, Taipei City 115203 d03010170@gov.taipei
Wenshan Branch	2234-3518 6629-8585	2234-3519	4F., No. 220, Sec. 3, Muzha Rd., Wenshan District, Taipei City 116008 d03010160@gov.taipei
Daan Branch	2358-1770 6630-0055	2341-2589	3F., No. 86, Sec. 2, Xinsheng S. Rd., Daan District, Taipei City 106206 d03010100@gov.taipei
Shilin Branch	2831-8101 6611-0909	2831-8106	No. 41, Meilun St., Shilin District, Taipei City 111043 d03010130@gov.taipei
Beitou Branch	2895-1341 6610-9797	2895-2132	3F., No. 30, Xinshi St., Beitou District, Taipei City 112023 No. 3, Wenhua 3rd Rd., Beitou District, Taipei City 112013(Expected to relocate in 2025) d03010140@gov.taipei
Neihu Branch	2792-2059 6601-5353	2791-8544	2F., No. 99, Sec. 6, Minquan E. Rd., Neihu District, Taipei City 114059 d03010180@gov.taipei

© If you have questions regarding local taxes, please contact the nearest office.



## 中英文簡介

發行機關：臺北市稅捐稽徵處

發行地址：臺北市北平東路 7 之 2 號

電話：(02)2394-9211

網址：<https://tpctax.gov.taipei/>

本書同時登載於臺北市稅捐稽徵處網站

中華民國 113 年 7 月





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