2022

中英文簡介

臺北市稅捐稽徵處

The Introduction of Taipei City Revenue Service

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壹、處長的話

稅捐稽徵與人民之財產權息息相關，除要求依法課徵外，更應確保納稅者權益，實現課稅公平與貫徹正當法律程序。臺北市稅捐稽徵處核心任務雖為地方稅之課徵，但在建構優質賦稅環境及推動 e 化便捷服務方面，不斷創新與時俱進；更為提高納稅依存度，增進徵納雙方和諧，持續檢討與精進作業流程，以確保稅捐核課之正確性。本處團隊將秉持前揭理念，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，以期營造更便民貼心之優質租稅環境。

臺北市稅捐稽徵處 處長

倪 永 祖 **謹誌**

民國 111 年 7 月

I. Director's speech

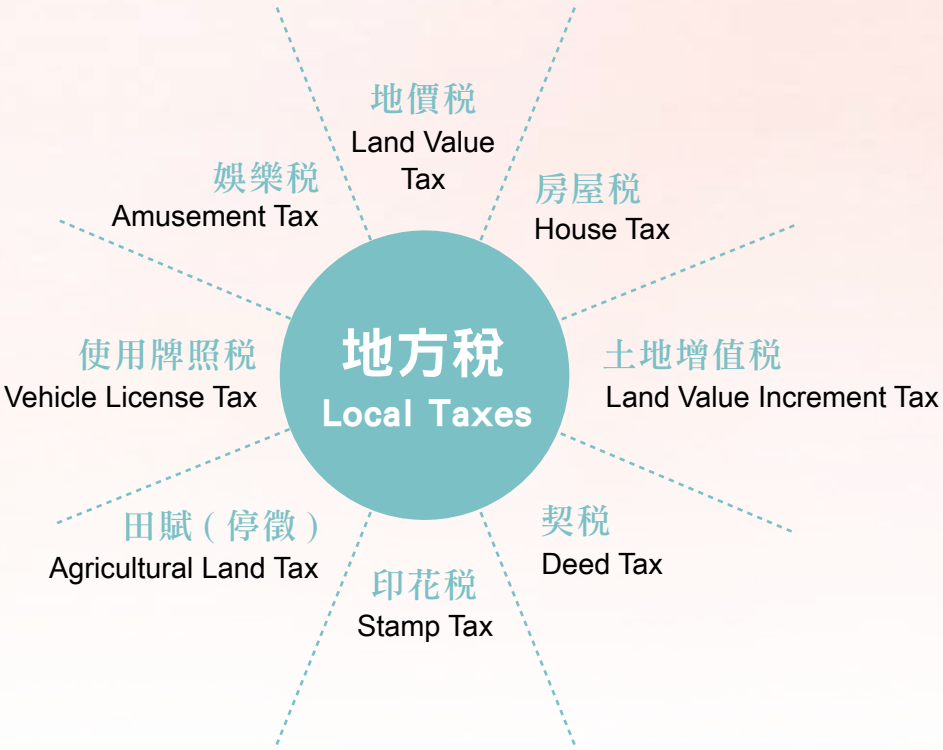
Taxation is closely related to people's property. Besides taxing according to law,more are emphasized on ensuring tax payers' rights, achieving taxation fairness and carrying through due process of law. Although the core mission of Taipei City Revenue Service (TRS) is the taxation of local tax, there's continuous innovations updated with the times in building an excellent taxation environment and promoting digitalized convenient services. There are more in continuous review and refine of the process flow to ensure the accuracy of taxation assessment. Henceforth, enhance tax payment's degree of dependence and promote harmony between taxation and tax payment. TRS team will uphold the above statement, undertake the governance focus from Department of Finance, maintain fair and reasonable taxation, implement caring taxation, and promote service quality in order to create an excellent tax environment with convenience of services to the people.

Best Regards,

Ni, Yung-Tsu

Director, Taipei City Revenue Service

July 2022



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

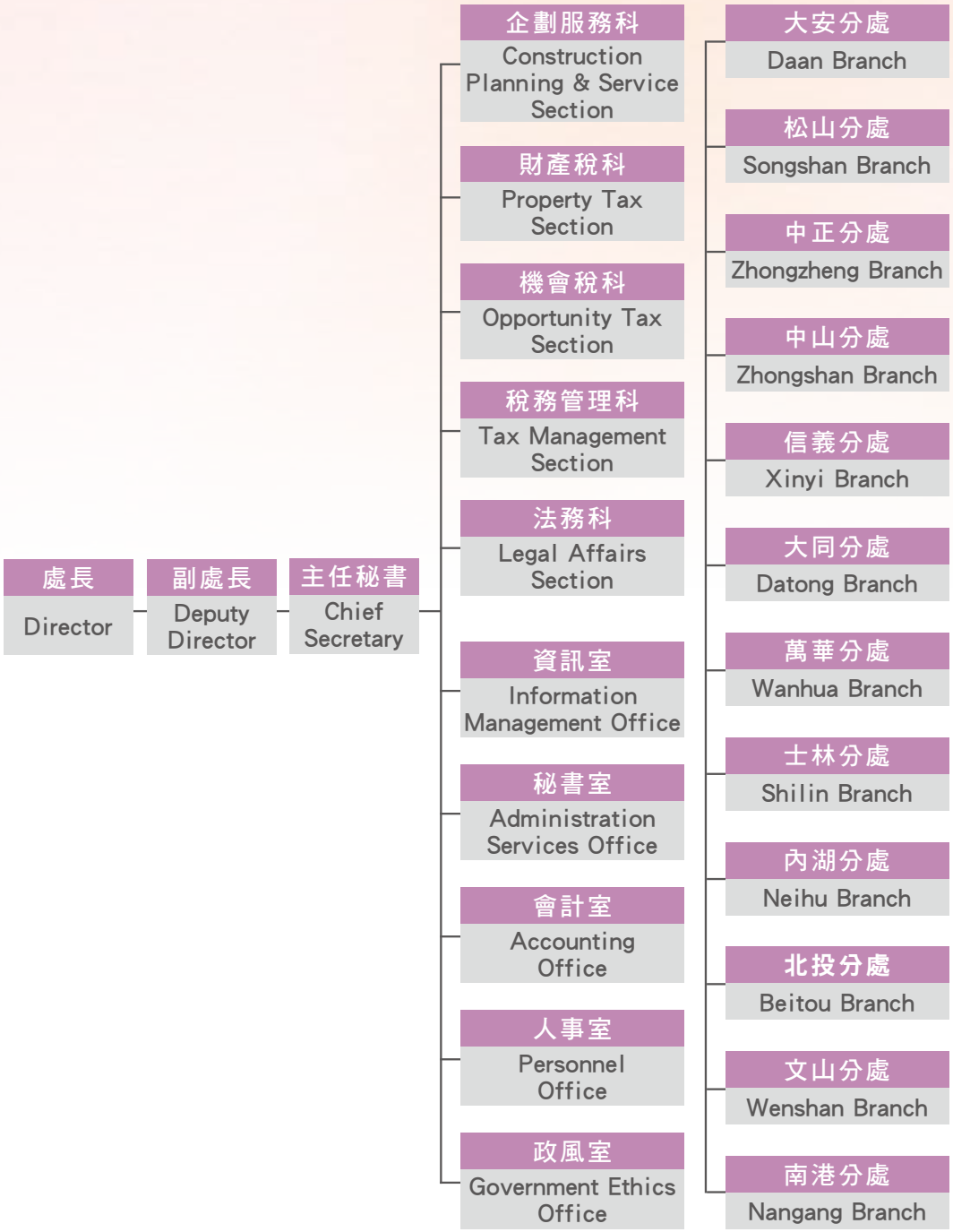
This office was founded in January 1947, subject to the Taipei City Government. It was also supervised by the Finance Bureau of Taiwan Provincial Government and authorized to be responsible for national, provincial, and city taxation. On July 1, 1967, Taipei officially became a municipal city. While 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 Functions

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.


處長
Director
副處長
Deputy Director
主任秘書
Chief Secretary
企劃服務科
Construction Planning & Service Section
財產稅科
Property Tax Section
機會稅科
Opportunity Tax Section
稅務管理科
Tax Management Section
法務科
Legal Affairs Section
資訊室
Information Management Office
秘書室
Administration Services Office
會計室
Accounting Office
人事室
Personnel Office
政風室
Government Ethics Office
大安分處
Daan Branch
松山分處
Songshan Branch
中正分處
Zhongzheng Branch
中山分處
Zhongshan Branch
信義分處
Xinyi Branch
大同分處
Datong Branch
萬華分處
Wanhua Branch
士林分處
Shilin Branch
內湖分處
Neihu Branch
北投分處
Beitou Branch
文山分處
Wenshan Branch
南港分處
Nangang Branch

企劃服務科 Construction Planning & Service Section

第 1 股：宣導　Subsection 1：Taxation Promotion
第 2 股：管制　Subsection 2：Control
第 3 股：服務　Subsection 3：Taxation Services

財產稅科 Property Tax Section

第 1 股：地價稅、田賦稽徵行政　Subsection 1：Land Value Tax and Agricultural Land Tax
第 2 股：土地增值稅、契稅稽徵行政　Subsection 2：Land Value Increment and Deed Tax
第 3 股：房屋稅稽徵行政　Subsection 3：House Tax

機會稅科 Opportunity Tax Section

第 1 股：娛樂稅、印花稅稽徵行政　Subsection 1：Amusement Tax and Stamp Tax
第 2 股：使用牌照稅稽徵行政　Subsection 2：Vehicle License Tax

稅務管理科 Tax Management Section

第 1 股：清理欠稅　Subsection 1：Tax Arrears Settlement
第 2 股：欠稅執行　Subsection 2：Enforcement
第 3 股：稅務管理　Subsection 3：Tax Management

法務科 Legal Affairs Section

第 1 股：行政救濟　Subsection 1：Administrative Remedies
第 2 股：查緝、違章審理　Subsection 2：Tax Law Violations and Punishment

資訊室 Information Management Office

第 1 股：徵課及管制　Subsection 1：Collection and Supervision
第 2 股：系統維護　Subsection 2：Systems Maintenance
第 3 股：機器操作　Subsection 3：Machine Operation

秘書室 Administration Services Office

第 1 股：文書檔案　Subsection 1：Documentation and Archives
第 2 股：事務　Subsection 2：General Affairs
第 3 股：出納　Subsection 3：Cashier
第 4 股：採購　Subsection 4：Procurement

會計室 Accounting Office

第 1 股：公務預算　Subsection 1：General Budget
第 2 股：會計及決算　Subsection 2：Accounting and Final Accounts
第 3 股：徵課會計　Subsection 3：Tax Collection Accounting
第 4 股：統計　Subsection 4：Statistics

人事室 Personnel Office

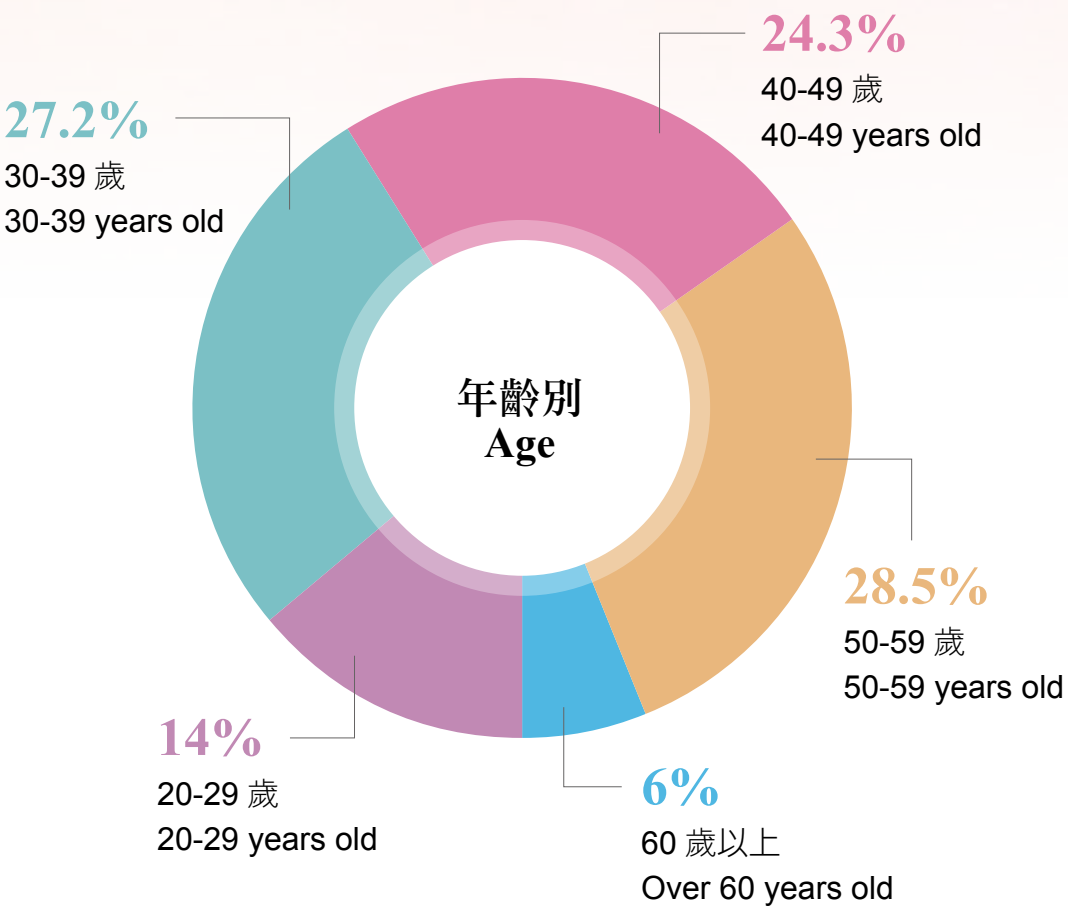
第 1 股：組織編制、任免遷調	Subsection 1：Personnel Arrangement
第 2 股：考核獎懲	Subsection 2：Performance, Reward and Penalty
第 3 股：待遇福利	Subsection 3：Wage and Welfare

政風室 Government Ethics Office

第 1 股：政風查處	Subsection 1：Investigation of corruption and other related illegal acts
第 2 股：政風預防	Subsection 2：Prevention of corruption and other related illegal acts

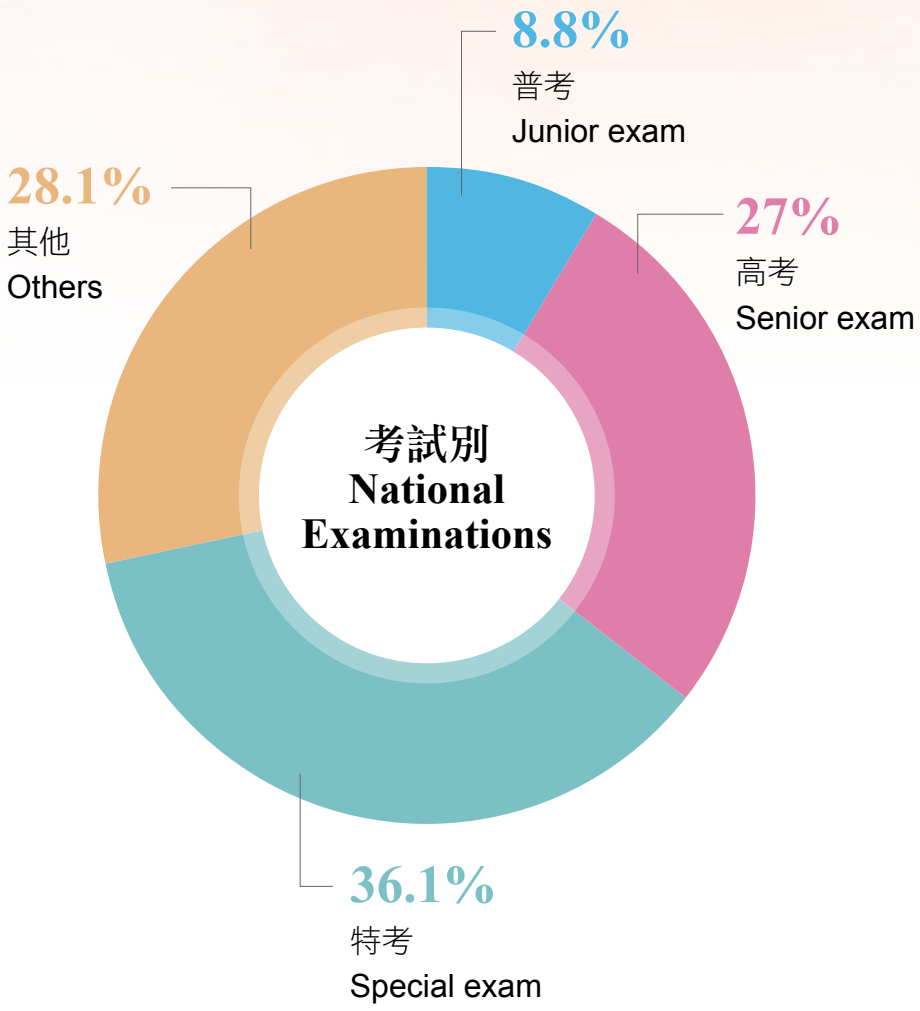
肆、工作夥伴

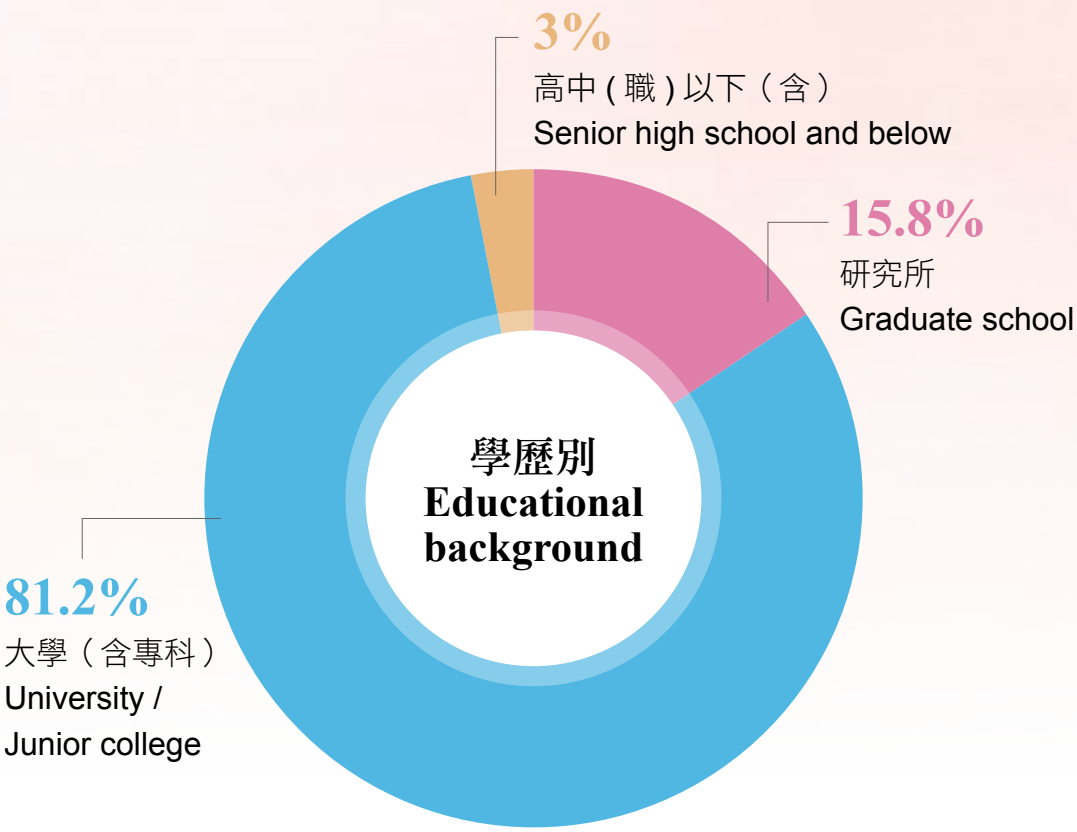
本處現有工作夥伴 692 人（110 年 12 月 31 日統計資料），按年齡別、考試別、學歷別、性別及人員別分析如下：

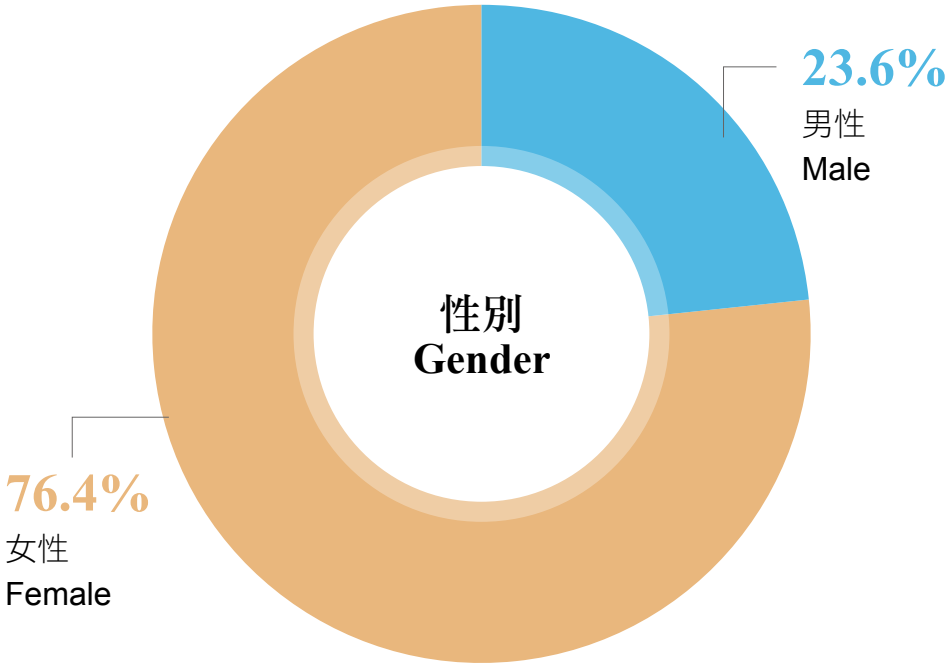


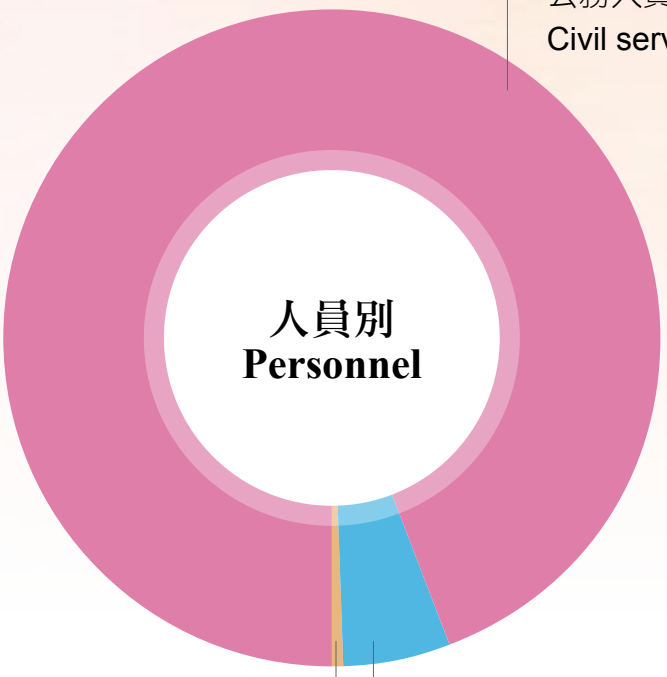
IV. Employee Background

TRS has 692 employees (as of December 31, 2021). The analysis of employee background is shown as follows in terms of age, ranking of national examinations, educational background, gender, and personnel:




3%
高中 (職) 以下（含）
Senior high school and below
15.8%
研究所
Graduate school
學歷別
Educational background
81.2%
大學（含專科）
University / Junior college


23.6%
男性
Male
性別
Gender
76.4%
女性
Female



94.3%
公務人員
Civil servant

0.3%
駐衛警
Security guard

5.4%
技工工友
Technician / Maintenance worker

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 252 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) 2.52 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。

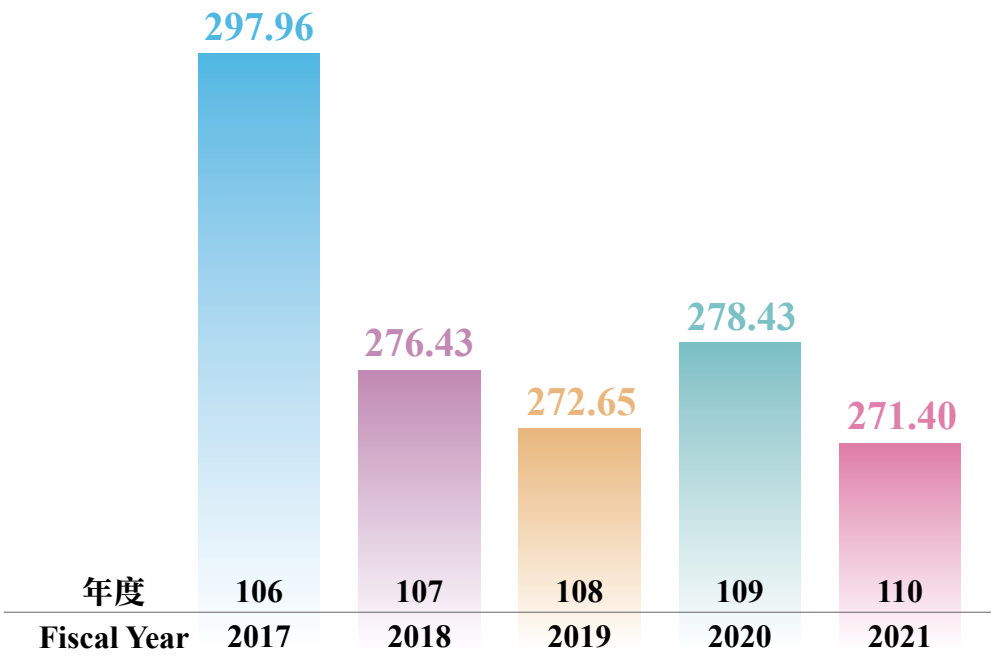
C. Introduction to Local Taxation

(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：

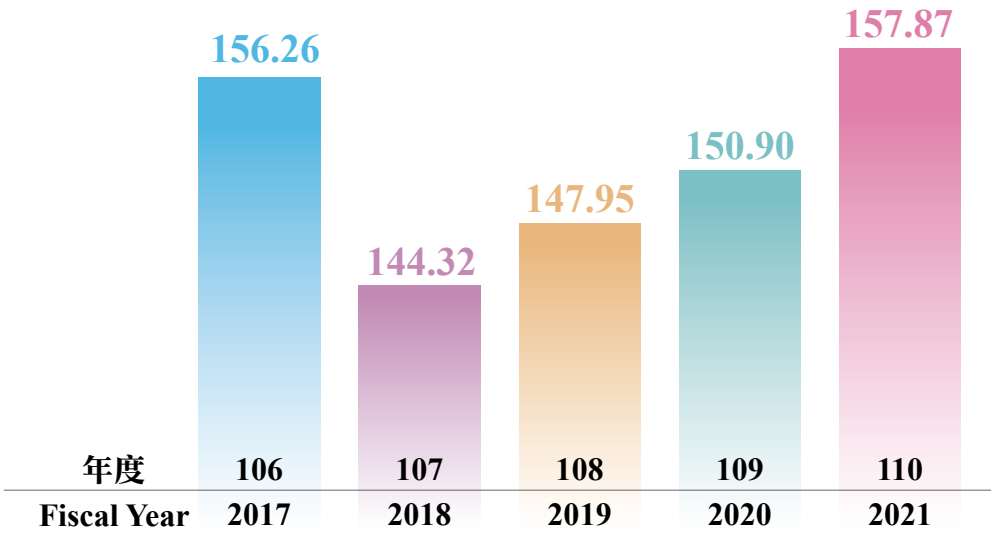
以附著於土地之各種房屋及有關增加該房屋使用價值之建築物為課徵對象。

(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：

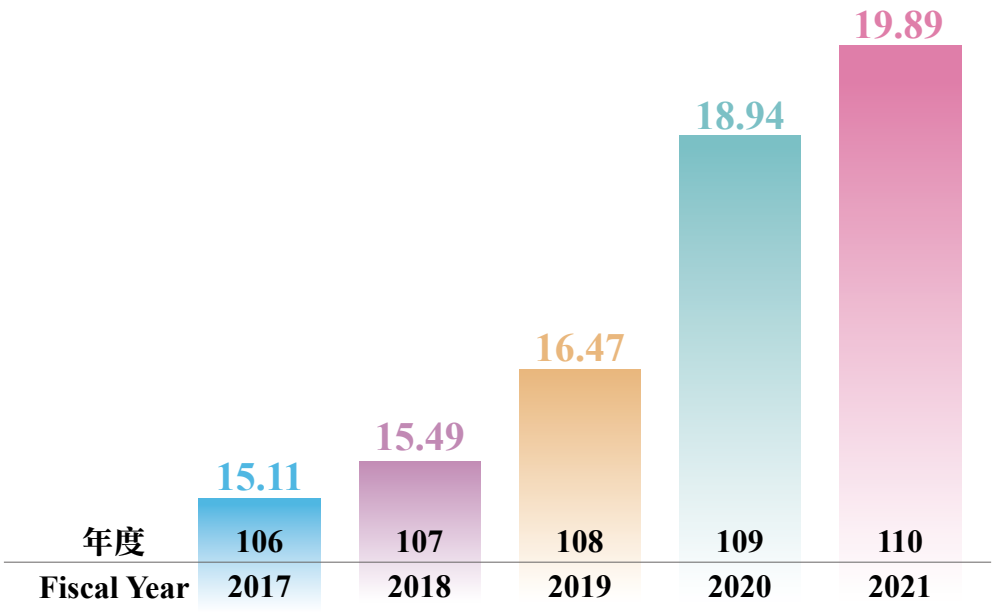
對不動產之買賣、承典、交換、贈與、分割或因占有而取得所有權者，就其契約價格課徵。

(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：

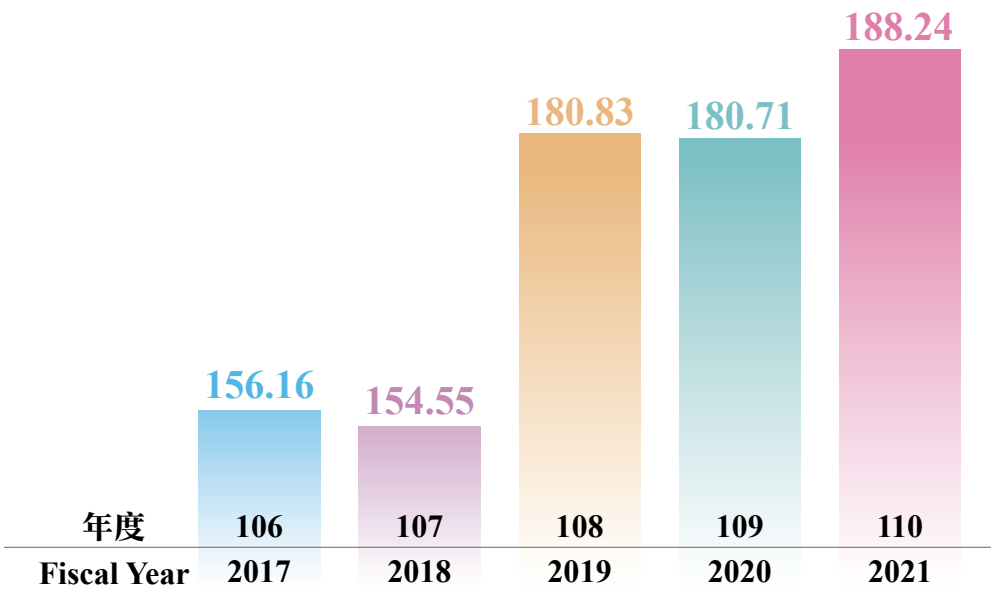
於土地規定地價後，就其土地漲價總數額於土地所有權移轉時徵收，或於設定典權時預徵。

(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：

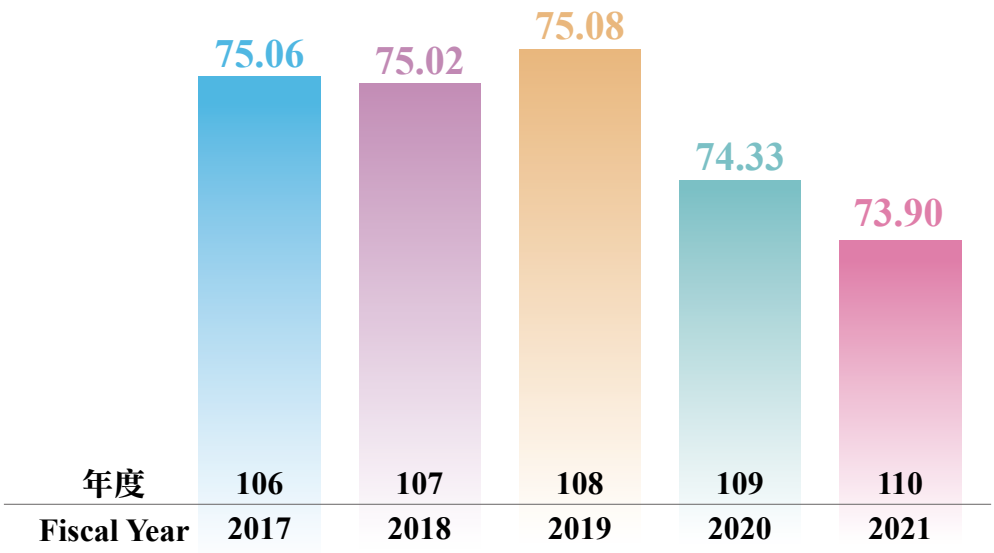
使用公共水陸道路之交通工具，無論公用、私用或軍用，除依其他有關法律，領用證照，並繳納規費外，交通工具所有人或使用人應向車籍所在地主管稽徵機關請領使用牌照，繳納使用牌照稅。

(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 Deed 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:

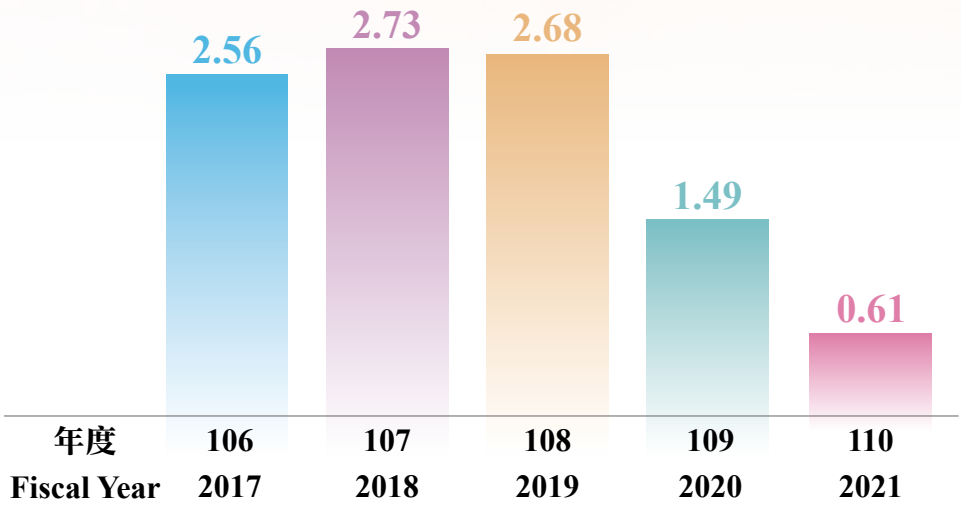
The amusement tax shall be levied on the prices of tickets sold or the fees collected by amusement businesses which provide any kind of on-site equipment or activities for entertainment. The scope of the tax is as follows:

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



(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。

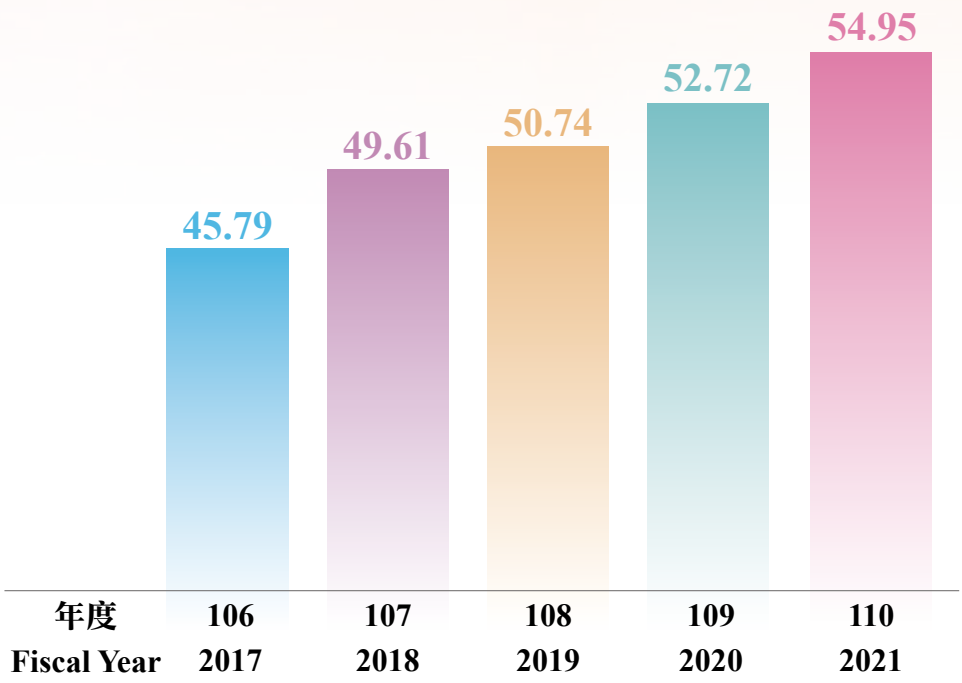
(vii) Stamp Tax:

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

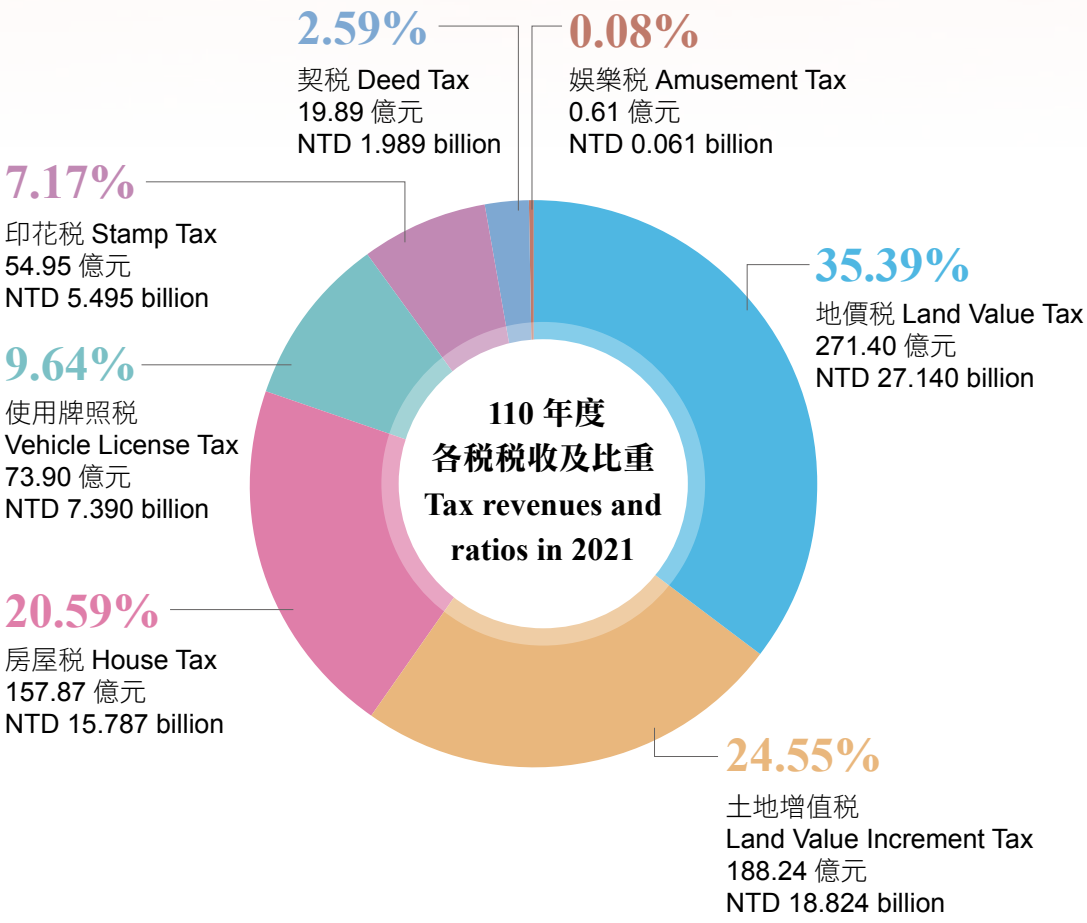
(一) 110 年臺北市地方稅收預算 734.60 億元，全年徵起 766.86 億元，年度預算達成率 104.4%。

(二) 110 年度各稅稅收及比重

D. Revenue Overview

(i) In 2021, the budget of local tax revenues in Taipei City were NTD 73.460 billion and total tax levied was NTD 76.686 billion with annual budget achieving rate of 104.4%.

(ii) Tax revenues and ratios in 2021.



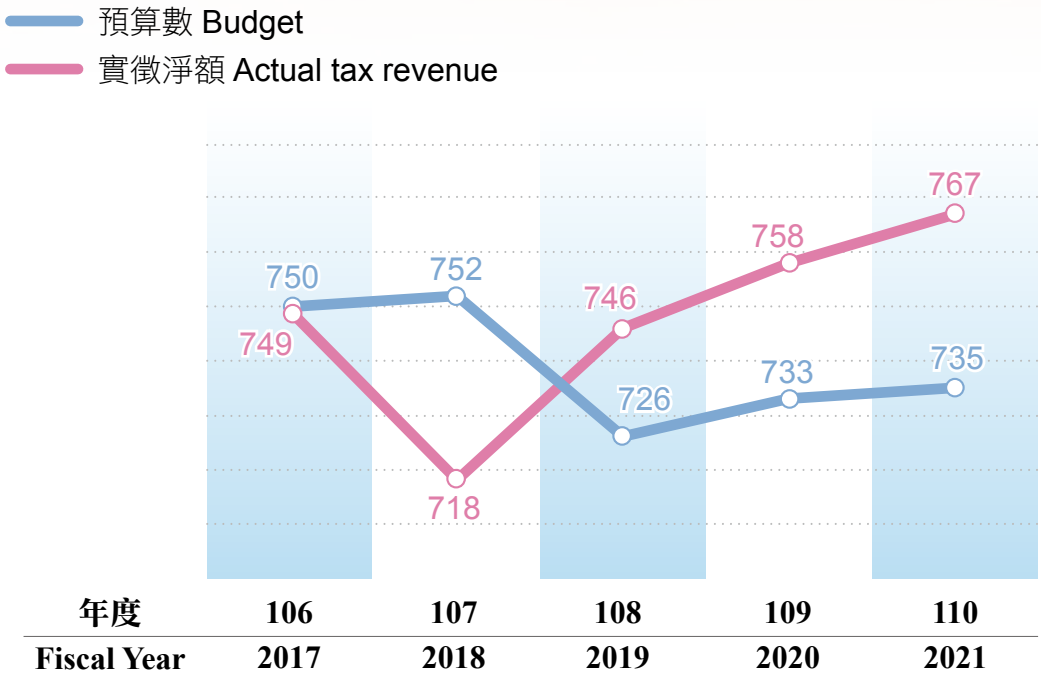
註：因四捨五入致細項加總不為 100%
Note : Subitems are not 100% due to rounding

五、歷年稅收預算數與實徵淨額

E. Budget and Actual Tax Revenue

單位 : 億元　Unit: 100 million

年度 Fiscal Year	106 2017	107 2018	108 2019	109 2020	110 2021
預算數 Budget	750	752	726	733	735
實徵淨額 Actual tax revenue	749	718	746	758	767



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）」

提供民眾自助補發稅單、申領繳納證明、財產所得清單及申辦地價稅自用住宅用地稅率等 21 項納稅服務項目，更首創信用卡與行動支付繳稅，跨機關網頁查詢地籍資料、使用分區，及提供 24 小時不打烊的服務時間等多元服務，讓民眾一機搞定稅務大小事，疫情期間也可避免與人接觸的風險。

◎建置「稅務視訊服務雲平臺」

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，完成臺北市各項地方稅務諮詢、即時發證補單、稅務案件申辦及現場勘查等，提供多元、方便又即時的優質稅務 e 化服務。

◎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。

VI. Key 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.

◎ **Set up a "Fully Functional and Automated Tax Service Kiosk"**

It provides 21 tax service items to the public, including the Automatic Re-issuance of Tax Bill, Application and Issuance of Payment Certificates, List of Income and Properties, Application for Self-use Residential Land Value Tax Rate, and so forth. The Kiosk is a pioneer in offering credit card and mobile tax payment, a cross-institutional webpage for cadastral information enquiries, usage divisions, 24/7 full-time service,etc. It allows the public to handle the tax matters through just one machine and avoid the contact risk during the pandemic.

◎ **Establish a "Tax Video Service Cloud Platform"**

The platform's functions include Online Video E-service, consultation, taxpayer rights protection service, on-site inspection, and so forth. Through Video Identity Authentication,the public can use their mobile phone or computer to obtain Taipei City's local tax consultation,real-time certificate or statement issuance, application for related cases, on-site inspection, etc., thus providing a diversified, convenient, and real-time quality e-tax services.

◎ **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.

◎提供民眾利用電話、傳真與網路預約申請

可查調 24 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」智能客服服務，建置與民眾息息相關的地方稅問題選單；亦於網站建置智能客服系統，整合民眾最常詢問及最新之稅務問題，透過不同管道提供 24 小時全年無休的稅務諮詢服務。

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

A more flexible service including application for an inquiry on 24 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 strengthen e-services**

The Department has launched a Smart Customer Service Chatbot called the "Tax Mitigation Little Helper" on the official LINE QA of the Taipei City Government. The list of subjects is based on the local tax questions that are closely related to the masses. We have also built an intelligent customer service system on our website to integrate the most frequently asked and up-to-date tax issues, and to set up a 24-hour tax advisory service through various channels.

◎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，於雙月第 2 個星期四晚上 7:00 至 8:30，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

110 年參與社區活動辦理租稅教育宣導計 423 場次，參與人數約 301 萬人次。

◎ 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.

◎ Organize tax saving classes

This office organizes tax saving classes on the second Thursday of every even month from 7:00 to 8:30 pm to avoid daytime working hours and to promote the concept of lifelong learning. In addition, it provides regular workshops to educate the public with tax-saving knowledge.

◎ Form a tax service team

A tax service team held 423 community activities for tax education program in 2021, which attracted 3,010,000participants.

二、稅捐稽徵

◎ 110 年臺北市地方稅收預算 734.60 億元，全年徵起 766.86 億元，年度預算達成率 104.4%。

◎ 110 年辦理高級住宅加價課徵房屋稅，徵起 16.5 億元。

◎ 110 年地價稅稅籍及使用情形清查作業，增加稅額 5.96 億餘元。

◎ 110 年房屋稅稅籍及使用情形清查作業，增加稅額 6.3 億餘元，經財政部評定獲全國地方稅稽徵機關甲組第 1 名。

◎ 110 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 4.47 億餘元。

◎ 訂定加強送達繳款書作業計畫，109 年房屋稅、地價稅及使用牌照稅繳款書送達率分別為 99.99%、99.99% 及 100%。

◎ 110 年清理未送達繳款書排名前 100 戶名冊，共 222 件，金額 0.24 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 2021, the budget of local tax revenues in Taipei City were NTD 73.460 billion and total tax levied was NTD 76.686 billion with annual budget achieving rate of 104.4%.

◎ Tax collection for Luxury Property Tax reached to NTD1.65 billion in 2021.

◎ Checking the Land Value Tax registration and the usage of land helped to increase tax collection by more than NTD0.596 billion in 2021.

◎ Checking the House Tax registration and the usage of houses helped to increase tax collection by more than NTD 0.63 billion in 2021. Ministry of Finance has approved First Place in Group A among the local revenue service offices in Taiwan.

◎ The performance of case selection in 2021included 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 NTD 0.447 billion.

◎ This office established an operation plan to enhance the delivery of tax bills. The delivery rates for the tax bills of House Tax, Land Value Tax, and Vehicle License Tax in 2020were 99.99%,99.99%, and 100%, respectively.

◎ This office re-mailed tax bills to the top 100 households (222 cases in total) failing to receive the delivery in 2021, with tax revenues of up to NTD24 million, all have been delivered.

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，110 年計辦理內部訓練 61 場次、2,544 人次參訓，參加外部訓練 2,276 場次、18,269 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。

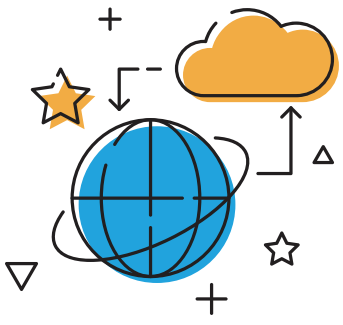
C. Administrative Management

◎ 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.

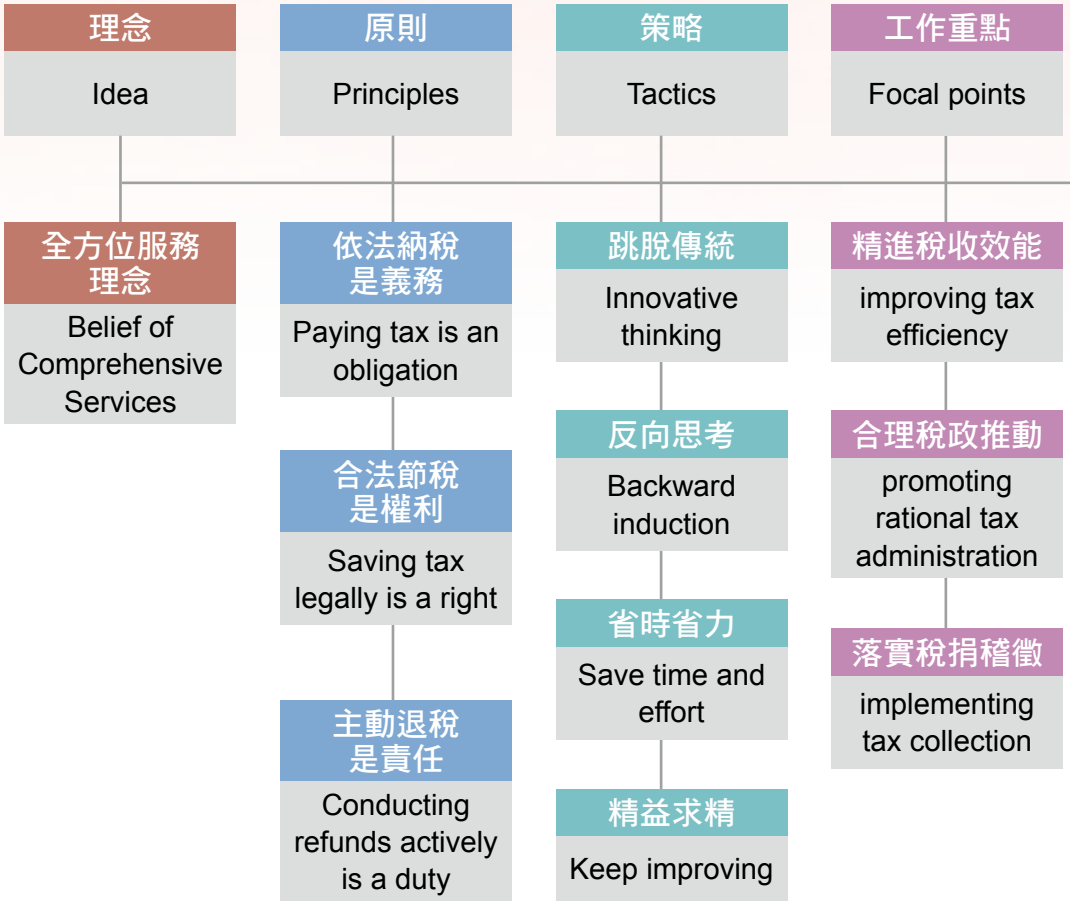
◎ For the purpose of improving tax collection performance and tax service quality, our division provided employees trainings based on 3 professional core skills including "planning and execution skill", "communication and coordination skill" and "professional taxation knowledge" to ensure their abilities to meet the demand of operation of our division. In 2021, total 2,544 participants joined in 61 internal trainings and 18,269participants joined in2,276external 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.



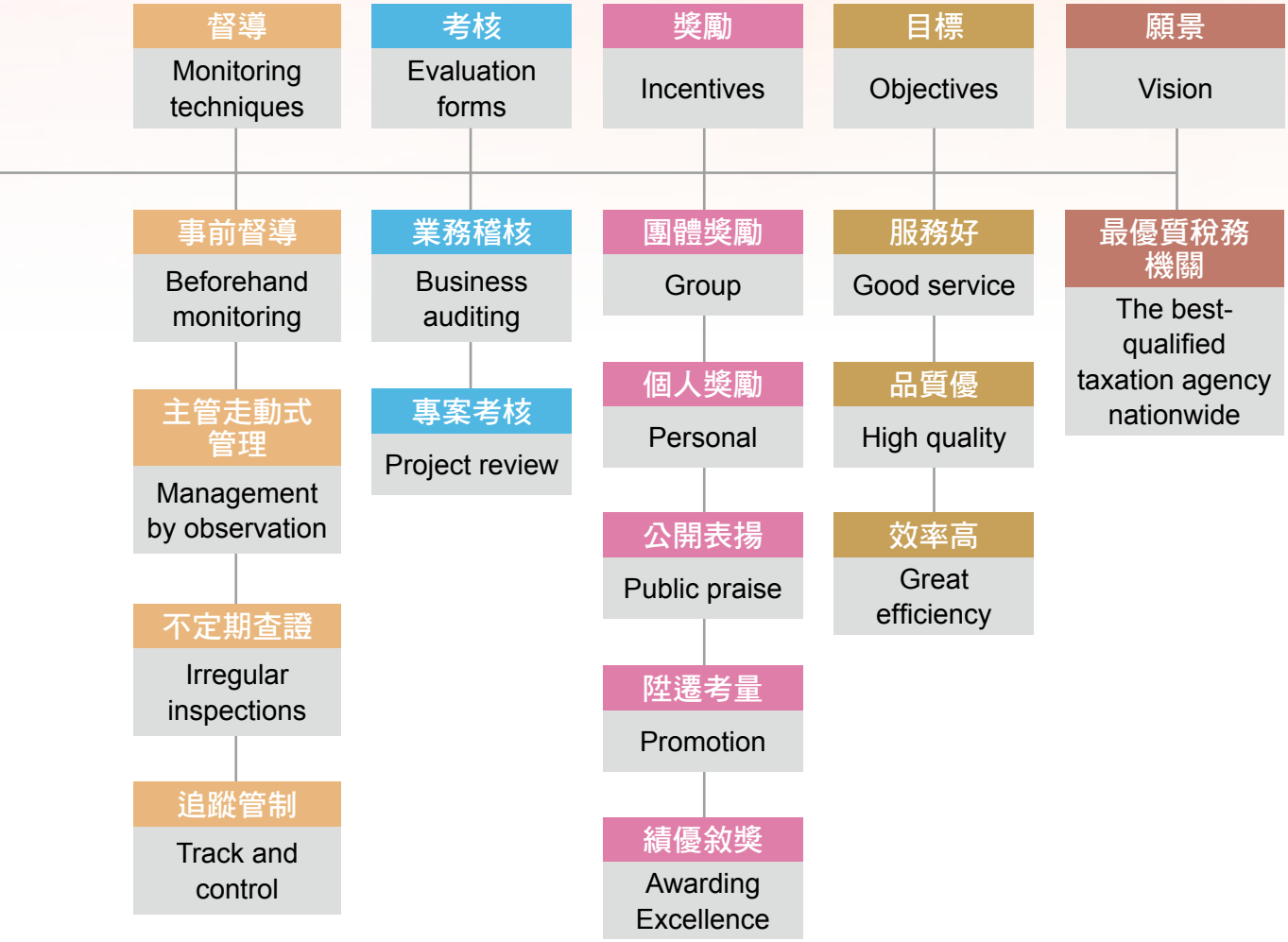
柒、未來施政願景

我們期望透過精進稅收效能、合理稅政推動及落實稅捐稽徵等 3 大重點工作，建立更快速、更有效、更便捷、更貼心的納稅服務制度，達到服務好、品質優、效率高的徵納環境，以成為全國最優質的稅務機關為目標。



VII. Administrative Vision

We hope to establish a faster, more efficient, more convenient and more considerate tax service system through the three major tasks of improving tax efficiency, promoting rational tax administration and implementing tax collection, and to achieve a favorable service, quality and efficient environment, with the ultimate goal of becoming the best tax authority in the country.



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 d03010910@mail.taipei.gov.tw
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@mail.taipei.gov.tw
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@mail.taipei.gov.tw
中正分處	2393-9386 6630-0101	2393-0994	100009 北平東路 7-2 號 1 樓 d03010110@mail.taipei.gov.tw
大同分處	2587-3650 6619-5511	2593-0103	103226 昌吉街 57 號 3 樓之 2 d03010120@mail.taipei.gov.tw
中山分處	2503-9221 6608-5252	2501-3265	104257 松江路 367 號 3 樓 d03010070@mail.taipei.gov.tw
萬華分處	2302-1191 6632-9292	2336-7245	108220 和平西路 3 段 120 號 6 樓 d03010150@mail.taipei.gov.tw
信義分處	2723-5067 6639-9922	2720-7309	110203 信義路 5 段 15 號 3 樓 110038 福德街 86 號 7 樓 (預計於 111 年 12 月搬遷進駐) d03010090@mail.taipei.gov.tw
松山分處	2570-3911 6601-2727	2577-9893	105048 八德路 3 段 178 號 3 樓 d03010080@mail.taipei.gov.tw
南港分處	2783-4254 6616-0202	2782-3099	115203 南港路 1 段 360 號 3 樓 d03010170@mail.taipei.gov.tw
文山分處	2234-3518 6629-8585	2234-3519	116008 木柵路 3 段 220 號 4 樓 d03010160@mail.taipei.gov.tw
大安分處	2358-1770 6630-0055	2341-2589	106206 新生南路 2 段 86 號 3 樓 d03010100@mail.taipei.gov.tw
士林分處	2831-8101 6611-0909	2831-8106	111043 美崙街 41 號 d03010130@mail.taipei.gov.tw
北投分處	2895-1341 6610-9797	2895-2132	112023 新市街 30 號 3 樓 d03010140@mail.taipei.gov.tw
內湖分處	2792-2059 6601-5353	2791-8544	114059 民權東路 6 段 99 號 2 樓 d03010180@mail.taipei.gov.tw

◎ 您如有任何地方稅稅務疑難問題，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 d03010910@mail.taipei.gov.tw
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@mail.taipei.gov.tw
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@mail.taipei.gov.tw
Zhongzheng Branch	2393-9386 6630-0101	2393-0994	1F., No.7-2, Beiping E. Rd., Zhongzheng District. Taipei City 100009 d03010110@mail.taipei.gov.tw
Datong Branch	2587-3650 6619-5511	2593-0103	3F.-2, No.57, Changji St., Datong District, Taipei City 103226 d03010120@mail.taipei.gov.tw
Zhongshan Branch	2503-9221 6608-5252	2501-3265	3F., No.367, Songjiang Rd., Zhongshan District, Taipei City 104257 d03010070@mail.taipei.gov.tw
Wanhua Branch	2302-1191 6632-9292	2336-7245	6F., No.120, Sec. 3, Heping W. Rd., Wanhua District, Taipei City 108220 d03010150@mail.taipei.gov.tw
Xinyi Branch	2723-5067 6639-9922	2720-7309	3F., No.15, Sec. 5, Xinyi Rd., Xinyi District, Taipei City 110203 7F., No.86, Fude St., Xinyi Dist., Taipei City 110038 (Will relocate in December 2022) d03010090@mail.taipei.gov.tw
Songshan Branch	2570-3911 6601-2727	2577-9893	3F., No.178, Sec. 3, Bade Rd., Songshan District, Taipei City 105048 d03010080@mail.taipei.gov.tw
Nangang Branch	2783-4254 6616-0202	2782-3099	3F., No.360, Sec. 1, Nangang Rd., Nangang District, Taipei City 115203 d03010170@mail.taipei.gov.tw
Wenshan Branch	2234-3518 6629-8585	2234-3519	4F., No.220, Sec. 3, Muzha Rd., Wenshan District, Taipei City 116008 d03010160@mail.taipei.gov.tw
Daan Branch	2358-1770 6630-0055	2341-2589	3F., No.86, Sec. 2, Xinsheng S. Rd., Daan District, Taipei City 106206 d03010100@mail.taipei.gov.tw
Shilin Branch	2831-8101 6611-0909	2831-8106	No.41, Meilun St., Shilin District, Taipei City 111043 d03010130@mail.taipei.gov.tw
Beitou Branch	2895-1341 6610-9797	2895-2132	3F., No.30, Xinshi St., Beitou District, Taipei City 112023 d03010140@mail.taipei.gov.tw
Neihu Branch	2792-2059 6601-5353	2791-8544	2F., No.99, Sec. 6, Minquan E. Rd., Neihu District, Taipei City 114059 d03010180@mail.taipei.gov.tw

◎ 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

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