



電子月刊

財稅園地

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囿於經費 本刊自 7 月起改為雙月刊

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財政部召開第 61 次全國賦稅會報

財政部賦稅署

稅務界一年一度的「全國賦稅會報」盛會，於今（29）日舉行，與會者包括全國國稅、地方稅稽徵機關、財政部賦稅署與財政資訊中心等機關首長、新北市、臺北市及高雄市政府財政局局長、副局長，財政部所屬單位一級主管等，藉此機會交流學習，進一步提升稅務行政效能及納稅服務品質。

財政部莊部長表示，稅收是國家最主要的財政收入來源，感謝所有稅務同仁辛勞付出，今日並特別頒獎表揚 113 年度稽徵業務考核及 114 年房屋稅稅基努力度考評績優機關，肯認得獎機關過去一年的努力。

近年來，財政部積極推動多項創新及惠民、便民的租稅政策，包括調高每人基本生活費、房屋租金支出改列特別扣除額、精進手機報稅功能及提供稅額估算表等，深受民眾肯定；房屋稅差別稅率 2.0 新制在今年 5 月首次開徵，及地方政府調升房屋標準單價，都可以看到中央及地方一起為居住正義付出的努力。此外，面對今年國內風災、雨災及美國關稅政策的衝擊，國地稅稽徵機關以「從寬、從速、從簡」原則，協助民眾及企業申辦租稅協助措施，充分展現政府「苦民所苦、急民所急」精神。

本次會報安排賦稅署宋署長秀玲報告賦稅業務推展情形，南區國稅局李局長雅晶及彰化縣地方稅務局陳局長燕慧分別就創新措施進行經驗分享，可激發更多創意及新思維；並邀請杉林溪自然教育中心陳瑞麒副館長進行「保護河流生態、實現水資源循環」專題演講，使與會者更加瞭解臺灣原始森林多樣性。

最後莊部長勉與會首長以創新、主動、突破既有框架的精神，帶領同仁持續精進與優化各項稅制稅政，推動更多普惠大眾、有利國家發展的政策；也期許各稽徵機關能善用 AI 技術推動業務升級，將既有的挑戰變成創新的契機，讓新挑戰找到最好的解方，營造友善的賦稅環境。透過此次會議，與會人員受益良多，會議在精采的演講及簡報後，圓滿結束。



財政部第 61 次全國賦稅會報參加人員合影留念 114 年 8 月 29 日



亞洲開發銀行亞太發展倡議公布亞太地區健康稅 (health tax) 策略報告

財政部綜合規劃司 / 科員 賴鈺夫

亞洲開發銀行亞太發展倡議 (Development Asia, an Initiative of the Asian Development Bank) ¹ 於 2025 年 7 月 4 日公布「亞太地區健康稅策略：運用財政政策於公共健康」 (strategic fiscal policy for public health: the use of health tax in Asia and the Pacific) 報告指出，非傳染性疾病 (Noncommunicable diseases, NCDs) 如心血管疾病、糖尿病、癌症等對全球健康挑戰日益嚴峻，2021 年造成全球 4,300 萬人死亡，其所產生生產力減少及醫療保健支出增加，預估至 2030 年累計約 47 兆美元 (約新臺幣 1,410 兆元) ² 經濟損失，而亞太地區因快速都市化及有害健康商品消費增加，加以衛生系統缺乏及資源分配不均等皆使情況雪上加霜。報告分析健康稅起源、制度發展及政策挑戰，就經濟學原理與全民健康目標，提出施行健康稅方法。摘錄重點內容如下：

1. 健康稅起源

- (1) 菸、酒及含糖飲料等係導致死亡及長期健康危害之主要原因，其中消費菸酒與心血管疾病、肺部疾病、肝臟損害及癌症息息相關，造成逾 1,060 萬件早發性死亡案例；過度攝取含糖飲料亦促使肥胖及糖尿病比率上升，2022 年全球約 16% 18 歲以上成年人被認定為肥胖 (obese)，全球肥胖盛行率在 1990 至 2022 年期間成倍數成長，另太平洋島國 (Pacific Island countries) ³ 有 15% 至 24% 成年人罹患糖尿病，為全球之最。

1 係亞洲開發銀行知識協作平臺，旨在分享與可持續發展目標相關之發展經驗與專業知識、最佳實踐及技術，亦提供與專家、政策制定者及相關領域從業人員互動機會。

2 本文匯率以 1 美元兌換新臺幣 30 元計算。

3 包括斐濟、薩摩亞、東加、巴布亞紐幾內亞、吉里巴斯、萬那杜、密克羅尼西、所羅門群島、諾魯、吐瓦魯、馬紹爾群島、帛琉等國。

- (2) 報告認為，對菸、酒及含糖飲料課徵健康稅（如菸、酒或含糖飲料消費稅等）經研究證實將有效減少有害健康商品消費，亦可將增加之稅收投入提升國民健康用途，係兼顧國家財政收入及國民健康目標之可行政策。

2. 制度設計

- (1) 2018 年「全球健康財政政策工作小組」（the Global Task Force on Fiscal Policy for Health）⁴ 召集相關專家學者研究如何透過課徵健康稅解決有限財政資源及日益增長之非傳染疾病負擔，嗣於 2019 年公布報告指出，菸、酒及含糖飲料等特種消費稅增加 50%，將可挹注約 20 兆美元（約新臺幣 600 兆元）稅收，並於未來 50 年減少逾 5,000 萬件早發性死亡案例。
- (2) 前揭報告指出，健康稅課稅機制設計須明確定義課稅範圍並對個別商品制定框架，如含糖飲料課稅以每公升含糖量為課稅基準，研究顯示可有效減少高含糖飲品消費，使生產者降低商品含糖量；酒精以每公升酒精濃度為課稅基準，規定明確並簡化稅率調整；菸草以支數或盒數為課稅單位，顯示有效降低吸食菸品人數，並為政府帶來充足稅收。此外，課稅機制亦須隨該國人口成長、經濟成長、通貨膨脹等因素適時調整，以確保達成政策效果。

3. 政策挑戰

儘管相關研究證實課徵健康稅可有效減少有害健康產品消費，維護國民健康，惟仍存在利害關係產業強力抵制、規避稅負、非法走私及稅負對低所得者造成不成比例影響等相關政策挑戰。此外，健康稅實施需要政府不同部門間協調與合作，以確保所有部門政策一致性及連貫性，尤其是財政部與衛生部間跨部會通力合作。

4 係由美國慈善家 Michael Bloomberg 以其 Bloomberg Philanthropies 基金會於 2018 年成立，並由全球發展中心 (Center for Global Development, CGD) 主辦運作，由財政、健康及發展領域全球專家共同組成，致力以財政政策改善公共健康，尤其對非傳染性疾病防治。

4. 選樣國家實施案例

亞太地區已有數個經濟體成功實施健康稅，實現改善公共健康及健全財政目標，以菲律賓及泰國為例說明如下：

(1) 菲律賓

- ① 菲律賓自 1997 年起課徵菸稅 (tobacco tax)，期間未能有效提高稅率致無法抑制消費，2012 年該國國會通過「罪惡稅改革」 (the 2012 Sin Tax reform)，逐年調升菸酒稅稅率，該政策被定位為健康政策改革而非創造租稅收入，獲該國財政部及衛生部大力支持。2012 年至 2018 年期間，菸品價格提高 113%，**使成人吸菸率降低 30%，2009 年至 2021 年期間則減少青少年吸菸率 10% 至 18%，亦使租稅收入成長 3 倍，在 2022 年稅收達到近 30 億美元（約新臺幣 900 億元）。**
- ② 實施後發現，即使健康稅可增加政府稅收，健康稅稅收占總稅收比率仍低，而菸品價格因稅率未及時隨人口增長、經濟成長及物價指數上漲調整，相對仍於可負擔範圍，顯示健康稅稅率須隨物價指數等及時調整，方可使實質租稅負擔維持不變，達到抑制消費之政策效果。

(2) 泰國

- ① 2017 年由泰國衛生部 (Ministry of Health)、財政部及「泰國健康推動基金會」 (Thailand Health Promotion Foundation) 共同推動課徵含糖飲料稅 (sugar-sweetened beverages tax)，除原對特定含糖飲品 (如果汁相關含量 10% 以上之飲品等) 課徵從價稅，另就含糖飲品含糖量課徵從量稅。從價稅部分，依飲品類別課徵從價稅，稅率自原單一稅率 20% 減少為 0% 至 14%；從量稅部分，每 100 毫升含糖超過 6 克飲品者開始依含糖量分別適用不同稅率，自 2017 年至 2023 年分階段提高稅率。
- ② 含糖飲料稅實施初期，飲品平均含糖量由每 100 毫升 16.7 克大幅降至每 100 毫升 10.6 克，確有達成飲品減糖目標，然此稅制可能加重低所得者負擔，政府須與民眾溝通，強化政策論述取得共識。

5. 政策建議

(1) 將健康稅制及相關制度納入整體政策規劃

以菸酒稅為例，就政府各部門法規及政策目標整體規劃相關管制及課稅制度，透過跨部門合作確保政策推動一致性及持續性。

(2) 審慎設計租稅制度，避免影響消費者消費行為

參採各國成功實施案例制定健康稅制度，對類似產品如菸草、電子菸或無菸菸品（smokeless tobacco）⁵均須課徵稅賦，防止因稅負差異產生商品替代效果，報告認為設計完善之健康稅制將可避免消費者因課稅而產生非預期性消費行為改變，同時增加政府稅收。

(3) 提高健康稅政策定位，強化政策溝通取得民眾支持

將健康稅定位為公共健康改革，而非單純稅制改革，就民眾如何從該改革受益作為政策論述重點，與公共衛生利益之可信證據相結合，以清晰及簡潔方式取得理解及支持，並採取雙向參與式方法，以強化透明度及信任。

(4) 吸取各國推動健康稅制實務經驗，建置政策評估機制確保政策有效性

透過國際間相互合作以協助彌補政策差距，並分享實務經驗面臨挑戰及最佳做法，另建立政策監控與評估機制，及時反饋健康稅制實施效果相關數據，確保政策有效與效率。

5 係不透過燃燒吸食之菸草產品，通常以嚼食、含服或鼻吸形式使用。

歐盟執行委員會提案課徵電子廢棄物稅 (E-Waste Levy)

財政部綜合規劃司 / 秘書 魏郁倫

歐盟實行 7 年預算週期，歐盟執行委員會（European Commission）主席 Ursula von der Leyen 於 2025 年 7 月中旬提出 2028 年至 2034 年預算，支出規模近 2 兆歐元（新臺幣 72 兆元），其中一項提案係將垃圾處理費所需財源，以對未回收廢棄電子及電器設備（Waste Electrical and Electronic Equipment, WEEE）課徵電子廢棄物稅稅收支應，預估每年可徵起 150 億歐元（新臺幣 5,400 億元）。謹摘述重點內容如下：

1. 提案背景

- (1) 近年全球電子產品（如 iPhone、平面電視、耳機及微波爐等）廢棄物數量快速成長，由於該等廢棄物含有汞及鉛等有害物質，倘任意丟棄未經妥善處理恐污染土壤及水源，衍生公共衛生及環境污染問題。
- (2) 依據世界衛生組織（World Health Organization）統計資料，全球僅 22% 電子廢棄物依規定回收處理；歐盟評估報告指出，歐盟一年產生數百萬噸電子廢棄物，係各類廢棄物成長最快速種類，2020 年估計每年該等廢棄物所含金屬、塑膠及零件之價值約 20 億歐元（新臺幣 720 億元），惟相關回收處理成本高達 56 億歐元（新臺幣 2,016 億元）。
- (3) 為減少電子廢棄物數量，降低相關處理成本，歐盟訂定「廢棄電子及電器設備指令」（WEEE directive），要求各成員國建置回收處理系統，並訂定每年 WEEE 最低回收率¹65%，惟 2022 年各成員國回收率僅 40%，為提高該比率，擬就未回收 WEEE 課徵電子廢棄物稅。

1 當年度回收電子及電器設備重量占前 3 年度銷售至市場總重量平均數之比率。

2. 課稅內容

(1) 適用範圍

包括 6 大類 WEEE 廢棄物：

- ① 用於加熱或冷卻氣體、液體及其他物質之溫度交換設備（temperature exchange equipment），包含冰箱、冰櫃、空調及熱泵（heat pump）等。
- ② 螢幕及顯示器，包含電視、電腦螢幕及其他附有螢幕裝置之設備等。
- ③ 燈類，包含直管或省電螢光燈（straight and compact fluorescent lamps）、高強度氣體放電燈（high-intensity discharge lamps）²及 LED 燈等。
- ④ 小型資訊科技及電信裝備（small IT and telecommunications equipment），包含智慧型手機、網路分享器（routers）及全球定位裝置（GPS units）等。
- ⑤ 非屬前 4 類且尺寸小於 50 公分小型裝備，包含小型廚房工具（small kitchen gadgets）、小型音響系統（miniature sound systems）、醫療器材（medical instruments）及娛樂電子產品（recreational electronics）。
- ⑥ 非屬第 1 類至第 3 類且尺寸超過 50 公分之大型設備，包含主要家用電器（major household appliances）、資訊科技及電信硬體（IT and telecommunications hardware）、視聽設備（audiovisual gear）及照明設備（lighting fixtures）等。

(2) 稅率

每公斤廢棄物課徵 2 歐元（新臺幣 72 元），每年依物價指數調整。

(3) 課稅方式

就各成員國前 3 年度 WEEE 銷售至市場總重量平均數，與當年度回收 WEEE 廢棄物重量之差額，依每公斤 2 歐元稅率課徵。

(4) 預估稅收

以歐盟 2022 年未回收廢棄物 750 萬噸按每公斤 2 歐元稅率估算，在 7 年預算期間，每年稅收可達 150 億歐元（新臺幣 5,400 億元）。

2 常見種類有水銀燈、金屬鹵化燈、高壓鈉燈、低壓鈉燈等。

3. 課稅挑戰

(1) WEEE 銷售及回收重量不易估算

相關研究指出，電子廢棄物稅係就 WEEE 銷售至市場總重量與回收重量差額課徵，惟 WEEE 銷售及回收重量不易估算，且各成員國估算方式尚不一致，恐低估應稅重量。

(2) 政策效果尚待證實且對長期稅收影響應予正視

- ① 歐盟自 2021 年起實施塑膠包裝廢棄物稅（plastic packaging waste tax），與電子廢棄稅課稅方式及政策目標相似，歐盟依成員國提供給歐盟執行委員會塑膠包裝廢棄物產生量及回收率，對成員國未回收塑膠包裝廢棄物課徵每公斤 0.80 歐元（新臺幣 28.8 元）塑膠包裝廢棄物稅，作為歐盟經濟復甦計畫資金，2023 年塑膠包裝廢棄物稅徵起 72 億歐元（新臺幣 2,592 億元）稅收，占歐盟成員國總稅收 4%。
- ② 惟歐盟審計院監察報告指出，因歐盟成員國缺乏對回收過程之監控，使宣稱為已回收之塑膠包裝廢棄物可能未真正被回收，且各成員國對塑膠包裝並未訂定一致標準，致實際稅收低於預期。此外，該稅制是否改變消費者行為從而減少塑膠包裝使用，抑或達成政策目標增加塑膠包裝回收率，目前尚未獲明確證實，塑膠包裝廢棄物稅實施經驗及相關課稅數據，有助於評估電子廢棄稅對消費行為與長期稅收影響。
- ③ 易言之，課徵電子廢棄物稅是否改變經濟行為減少電子產品消費，抑或確能達到提升電子產品回收率，促進資源有效利用之政策效果，仍待未來觀察，惟倘可達該政策效果，長期稅收將隨回收率提高下降，尚難作為支應歐洲預算支出可持續性收入來源，此為歐盟應予正視且預為因應課題。

重要施政要聞

財政部綜合規劃司

● 惠譽維持我國長期主權信用評等佳績，肯定我國財政表現

惠譽（FitchRatings）於 114 年 8 月 5 日發布新聞稿，確認維持自 110 年調升我國長期主權信用評等為「AA」，展望「穩定」佳績，肯定我國審慎財政管理及維持良好財政紀律。

惠譽表示，我國顯著淨外部債權人地位、妥慎財政管理能力及具競爭力經商環境係支持評等結果關鍵因素；我國整體稅課收入表現優於預期及政府支出略低於預算數，致 113 年度各級政府財政盈餘（包含特別預算）占 GDP 比率 0.4%，惠譽預測 114 年度稅課收入表現優異，各級政府仍將有微幅財政盈餘。

惠譽推估我國各級政府 1 年以上公共債務未償餘額占 GDP 比率穩定下降，自 113 年之 31% 降至 116 年之 27%，反映低財政赤字及穩健經濟成長，預期政府將運用歲計賸餘支應額外財政支出，抑制債務增加，並肯定我國恪遵公共債務法規定之 GDP 50% 上限，係維持中期財政紀律良好基石。

114 年全球經濟成長動能趨緩，貿易壁壘升溫，加以地緣政治風險再起等不確定因素，及極端氣候造成災害等負面衝擊，財政部將持續透過審慎及彈性財政政策，以因應產業及社會發展需要，同時優化財政治理，謹守財政紀律，厚植財政量能，共同打造我國永續發展堅韌基礎。

● 財政部因應美國對等關稅衝擊提供各項協助措施

財政部為因應美國對等關稅政策衝擊，持續配合行政院對出口供應鏈「九大面向、20 項措施」支持方案，於「金融支持」、「降低行政成本」及「租稅優惠」三大面向提供 6 項財政支持措施。

在「金融支持」面向，財政部所屬中國輸出入銀行提供「貿易融資利息減碼」及「輸出保費優惠」2 項措施，並自 114 年 8 月 7 日開始受理廠

商申請，以協助廠商及其關連產業降低資金成本，減輕輸出保險徵信費及保險費負擔，鼓勵開拓新市場，確保我國廠商在全球市場競爭優勢。

在「降低行政成本」面向，海關實施「保稅區通關全免裝箱單」及「擴大實施海關遠端稽核」2項簡化通關措施，以降低業者行政作業成本及法遵成本；在「租稅優惠」面向，為鼓勵產業創新轉型，與因應產業發展需求及國際情勢，提供「研發與設備支出抵減」及「擴大抵減適用」2項措施，減輕租稅負擔。

除上開6項措施外，為緩解受美國對等關稅政策影響衍生之資金壓力，納稅義務人如有需求，可於繳納期間內向稅捐稽徵機關申請延期或分期繳稅，不限繳稅金額、免加計利息，延期最長1年，分期最長3年（36期）；又為利營業人資金週轉並維持營運，符合一定條件之營業人，可依規定申請退還營業稅溢付稅額；另國家金融安定基金亦啟動安定市場機制，以維持投資者信心與資本市場穩定。

財政部將對受美國對等關稅政策影響的企業與民眾，持續給予協助與支持，幫助產業界因應挑戰與衝擊，藉以提升競爭力與韌性，並穩定國內經濟與就業，讓國人生活安心與安定。（財政部因應美國對等關稅財政支持措施專區網址：<https://www.mof.gov.tw/support>）。

● 財政部公股事業捐款合計 6,600 萬元，擴大協助近日颱風及豪雨災害重建復原

財政部所屬各公股金融及非金融事業擴大捐款再增加新臺幣（下同）5,000萬元，加計原協助丹娜絲颱風災後重建捐款1,600萬元，合計捐款金額達6,600萬元，提供災區賑災及重建，以踐行企業社會責任。

財政部督導公股事業落實企業社會責任，積極協助災區重建復原，各事業並啟動關懷服務機制，公股銀行配合辦理相關災害專案貸款，並以自有資金提供天災低利融資方案（財政部災害協助專區網址：<https://reurl.cc/ek3bzW>）。另公股產險及壽險公司亦積極協助辦理理賠事宜，持續挹注災區援助量能，協助災民重建家園並儘速重拾正常生活。

● 丹娜絲颱風風災災區一個人申請災害損失期間延長為 6 個月

丹娜絲颱風重創臺灣南部，造成嚴重災情，為讓納稅義務人有充裕時間重建修復家園，臺南市、嘉義縣及嘉義市地區之個人，申請災害損失期間由 1 個月 延長為 6 個月（自 114 年 7 月 5 日起至 115 年 1 月 4 日止）。對民眾因災害造成財產損失，將秉持從寬、從速、從簡原則，積極協助及輔導受災納稅義務人申報（請）各項稅捐減免事宜。納稅義務人除臨櫃辦理與書面郵寄申請外，也可至財政部南區國稅局網站災害損失報備專區（<https://www.ntbsa.gov.tw/>）查詢相關資訊及連結至財政部稅務入口網線上申請稅捐減免，倘就災害損失稅捐減免之規定或申報（請）方式有不明瞭之處，可就近向所在地稅捐稽徵機關查詢或於上班時間撥打免費服務專線 0800-000321 諮詢。

● 財政部修正發布「稅務違章案件減免處罰標準」部分條文及「稅務違章案件裁罰金額或倍數參考表」所得稅法第 111 條、第 114 條、第 114 條之 3 第 1 項及第 2 項規定部分

財政部 114 年 8 月 8 日修正發布旨揭規定，本次修正係配合同年月 7 日修正公布所得稅法部分條文，優化扣繳制度，維護扣繳義務人權益，將扣繳義務人未依規定申報與填發憑單之罰則，由按固定金額或比率計算罰鍰，修正為按罰鍰上、下限內金額處罰，賦予稽徵機關得衡酌具體個案違章情節輕重，給予不同程度處罰裁量權，爰通盤檢討修正稅務違章案件減免處罰標準（下稱減罰標準）及稅務違章案件裁罰金額或倍數參考表（下稱裁倍表），修正重點如下：

一、減罰標準

- （一）增訂扣繳義務人於申報相關憑單期限屆滿後 10 日內自動補報或填發扣（免）繳憑單及股利憑單，其補報或填發金額在一定金額〔免扣繳憑單給付總額 8 萬元、扣繳憑單扣繳稅額 8,000 元、股利憑單股利或盈餘金額 8 萬元〕以下，免予處罰。

- (二) 增訂逾上開 10 日期限自動補報或填發者，及依稽徵機關通知期限內補報或填發免扣繳憑單者，其補報或填發給付總額分別在 6 萬元及 4 萬元以下，免予處罰。
- (三) 機關、團體、事業等有解散、廢止情事，未依限或未據實申報或填發扣（免）繳憑單及股利憑單，或給付所得與非居住者，未依限或未據實申報或填發扣繳憑單，而於次年 1 月 31 日（次年 1 月遇連續 3 日以上國定假日者，為 2 月 5 日）以前自動補報或填發，減輕處罰。
- (四) 1 年內有相同違章事實 3 次以上者，不適用減罰標準，但依稅捐稽徵法第 48 條之 1 規定自動補報並補繳所漏稅款及加計利息免除處罰者，不計入上開相同違章事實次數之計算。

二、裁倍表

將未依規定期限或未據實申報或填發扣（免）繳憑單及股利憑單之違章情形，按補報或填發憑單時點區分 4 種違章樣態，並依補報或填發金額由低至高區分 4 個裁罰級距，訂定不同裁罰比率。

本次修正之減罰標準及裁倍表，有關所得稅法部分，比照 113 年 8 月 7 日修正公布所得稅法之施行日期，自 114 年 1 月 1 日生效，其餘規定（減罰標準第 16 條、第 16 條之 3 及第 24 條）自 114 年 8 月 8 日生效。113 年 12 月 31 日以前給付所得，違反扣繳、申報、填發等義務，114 年 1 月 1 日尚未裁處或已裁處而尚未確定之罰鍰案件，適用上開修正規定，但修正前規定較有利扣繳義務人者，得適用修正前規定。

● 國產署建立標租造林機制，加速活化國有土地，助攻淨零轉型

為增加森林覆蓋面積，提升森林碳匯量，以響應政府 2050 淨零轉型政策及活化閒置國有非公用土地，國產署積極推動國有土地標租造林，建立標租國有土地供具林業專業公司法人執行造林及相關經營工作之機制，114 年 3 月 13 日修正發布國有非公用不動產出租管理辦法，並於

同年 7 月 31 日訂定發布「國有非公用土地標租作造林使用作業要點」，定明訂約權利金底價、年租金、投標資格、租期等相關規範。

國產署規劃整合同一地方政府一定規模（每宗基地大於 0.5 公頃，每一列標之標的不限宗數，總面積大於 20 公頃）現況非成林之國有閒置農業用地辦理公告列標。首批公告預計於 114 年底推出，凡中華民國領域內國內公司，營業登記項目有「造林業」且無停業登記情形，得參加投標，並以訂約權利金競標（底價每公頃 3 萬元計算）。租賃期限 10 年，承租人得申請換約續租 3 次，租期最長可達 40 年，年租金則以申報地價總額 1% 計收。

標租造林機制，不僅可促進國有土地有效利用，並可結合我國永續發展政策目標，增進氣候變遷調適能力並強化韌性，降低極端氣候帶來風險，國產署未來將持續推動國有土地以綠色永續概念提供利用與活化。

● 國產署 114 年第 2 批招標設定地上權開標結果標脫 1 宗，決標權利金 21.9 億元

國產署 114 年 6 月 16 日公告第 2 批 12 宗國有土地招標設定地上權，同年 8 月 4 日開標結果標脫臺北市大安區土地，決標權利金總金額 21 億 9,700 萬元。本次招標設定地上權案地租年息率 3.5%，其中 1% 隨申報地價調整，2.5% 依簽約當期申報地價計收，並適用「國有非公用土地設定地上權作業要點」，權利金繳交期限為 90 日。

財政人員訓練所首獲美國布蘭登·霍爾 集團人力資本管理卓越獎金牌

財政部財政人員訓練所

財政部財政人員訓練所（下稱財訓所）首次參加 2025 年美國布蘭登·霍爾集團（Brandon Hall Group）人力資本管理卓越獎（Human Capital Management, HCM Excellence Awards），以「成果斐然—培育千計財稅人才的國際租稅班」為題參獎，榮獲「學習與發展類（Learning & Development）」金牌。



成立 30 餘年之美國布蘭登·霍爾集團係全球知名的人力資源研究機構，該集團創辦「人力資本管理卓越獎」，此獎項旨在表彰在人力資源管理領域表現傑出的專案及企業，每年吸引上千政府機關、企業或機構競逐。

財訓所係培訓我國財政專業人才之訓練機構，今年首度參加國際性人力資源管理之比賽，自該獎項所關注培訓、學習、人才、人力資源、多元化、公平和包容性等類別，選擇「學習與發展類」參賽，並以已辦理逾 40 年、

培訓國內外財稅官員之國際租稅班為主題，從訓練目標、課程設計、變革管理、效益衡量等面向撰擬研究報告，獲金牌殊榮，獲評審高度肯定。

國際租稅班自創辦以來，持續因應全球經貿與租稅環境快速變化，邀請國內外學者專家來台授課，課程設計兼具理論與實務。本次獲獎是對財訓所長期耕耘的肯定，也是重要的里程碑，財訓所將持續為國家培育更多具國際競爭力的財稅專業人才，為國際租稅合作奠定更堅實的基礎。

本所近期訊息

財政部財政人員訓練所

本所創新服務獲肯定，雲端協作平台獲財政部「114年創意提案」點子獎

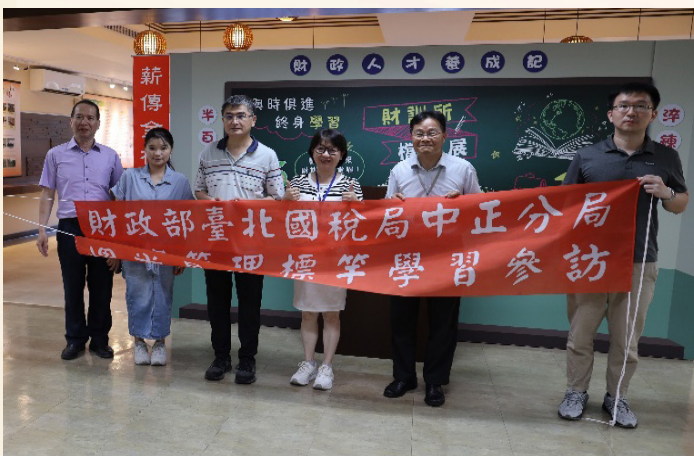
為鼓勵同仁積極參與決策並提出創新構想，財政部推動「創意提案」徵選活動，期能藉由集思廣益，提升機關業務與管理制度效能。

本所以「數位轉型，智能服務—開發一站式雲端協作平台」為題參加114年提案，於34件提案中脫穎而出，榮獲點子獎（全國僅取5名）。此協作平台結合數位化流程與智能服務，能有效簡化行政作業、加快溝通協作，並進一步優化訓練與服務模式。

未來，本所將持續優化各項行政與培訓服務，打造更便捷的學習環境，強化互動體驗。以「精進優質訓練，培育財政人才」為願景，持續朝建構智慧化訓練服務平臺邁進。

檔案管理經驗分享，本所金檔獎成果成標竿學習亮點

114年9月10日本所舉辦「114年第1梯次檔案管理業務交流會」，接待來自財政部臺北國稅局中正分局、臺灣菸酒股份有限公司、臺北市政府秘書處、新北市汐止地政事務所等4個機關共24位同仁蒞臨標竿學習。本所分享榮獲第20屆金檔獎的籌備歷程與檔案管理經驗，包括策略規劃及檔案保存應用等



洪副所長與財政部臺北國稅局中正分局來訪人員合影



洪副所長與臺灣菸酒股份有限公司來訪人員合影

重點作法。綜合座談時，與會人員踴躍發言、熱烈交流，展現檔案管理業務推動上的共同關注，藉此增進在實務上的經驗分享與合作。



洪副所長與新北市汐止地政事務所來訪人員合影



洪副所長與臺北市府秘書處來訪人員合影

掌握 AI 脈動—舉辦「人工智慧之島的現況與未來」專題演講

因應人工智慧技術迅速發展，本所特別於 114 年 8 月 11 日邀請國家科學及技術委員會資訊處周處長子元，蒞臨主講「人工智慧之島的現況與未來」，深入剖析台灣在此浪潮下的定位與布局。

展望未來，周處長進一步分享了政府在前瞻科研上的重點布局，展現了實現 AI 島嶼願景的堅定決心與清晰路徑，使與會同仁對我國 AI 發展的未來路徑，有了更清晰、全面的認識。

幕僚長班訓練圓滿完成

為提升財政部所屬機關及全國各地方稅稽徵機關幕僚長跨域溝通及協調能力，增進工作心得與經驗交流，本所於 114 年 8 月 11 日至 12 日開辦 114 年度「財政主管（幕僚長）研習班」，共 27 位幕僚長參訓。

本次訓練課程除併安排學員同時參加「AI 智慧之島的現況與未來」課程外，並安排「中醫照顧與健康促進」課程，提醒學員在繁重工作之外，也要關注自身健康與身心平衡。

《因應國際情勢強化經濟社會及民生國安韌性特別條例》

預算上限 **5,700** 億元

挹注於強化經濟、社會、民生及國土安全韌性措施，減緩國際情勢變動對我國的影響

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◆ 安定就業	支持勞工安定就業
◆ 照顧民生	挹注健保基金及勞保基金、加強照顧弱勢族群及提供關懷服務、普發現金1萬元、強化高教人才培育
◆ 強化韌性	強化國土防衛能量、提升資通作業環境及設備

實施期間：114年3月12日至116年12月31日止

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政策廣告

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財政部財政人員訓練所檔案應用

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「2025 國際租稅班」圓滿落幕， 部長親蒞結訓典禮給予勉勵

財政部財政人員訓練所

財政部財政人員訓練所舉辦「2025 年國際租稅班第 41 期（The 2025 International Taxation Academy）」，為期 2 週密集學習與交流，於 8 月 29 日上午舉行結訓典禮，莊翠雲部長親頒結業證書並致詞期勉。結訓典禮貴賓包括貝里斯大使、史瓦帝尼王國大使、聖文森及格瑞那丁大使館代表、聖露西亞大使館代表、沙烏地阿拉伯商務辦事處代表、外交部公使、國立臺北大學財政學系系主任，本部國際財政司副司長亦到場觀禮，典禮簡單溫馨。

部長首先恭喜所有學員順利結業，表示國際租稅班設立的目的，主要使我國財稅人員瞭解當前國際財稅制度及政策趨勢，並積極增進與友邦財稅官員的情誼。自 1984 年開辦以來，已有來自 65 個國家共 294 名外國財政官員及 1,481 位我國稅務同仁參訓，41 年來，持續深化與友邦國家的合作交流關係。



The 2025 International Taxation Academy
國際租稅班第41期 (18th-29th August 2025)

今年課程聚焦在「快速變遷時代經濟與財政挑戰」及「財政聯邦主義與美國州和地方稅收政策」等主題，特別感謝美國加州州立大學洛杉磯分校經濟暨統計系榮譽教授謝維德與阿克朗大學榮譽教授 Michael Arnold Nelson 來臺授課，傳遞專業知識與寶貴的實務經驗，分析美國最新政經情勢、主要稅目及德州、加州稅制，更透過學員分組討論，比較臺灣與其他國家稅制差異，擴大政策評估視角，以提升政策規劃能力。

部長亦感謝外交部的協助及提供資源支持，今年有來自貝里斯、史瓦帝尼、科索沃、阿曼、聖露西亞、聖文森及格瑞那丁、沙烏地阿拉伯、土耳其共 8 國友邦財稅官員參與。續而感謝國立政治大學及國立臺北大學財政學系推薦 5 名優秀青年學員，與外國學員及我國財政部暨所屬機關 60 名稅務同仁共同學習。經過 2 週的學習，本國學員均感收穫豐富，外國學員表示對臺灣的文化與生活有更實際及深刻的體驗。

部長表示今天的結訓典禮不是結束，而是一個新的開始，期許學員將學習成果化成工作實際行動，並繼續推動友誼與合作。



部長結訓致詞

財政部

Distinguished Professor Nelson
Ambassadors of Belize and Eswatini,
Representatives of Saint Vincent and the Grenadines, Saint Lucia, and Saudi Arabian,
Minister on Home Assignment 陳 of the Ministry of Foreign Affairs,
Chair of the Department of Public Finance of National Taipei University,
esteemed guests, participants, ladies and gentlemen, good morning:

I am happy to attend the closing ceremony of the “2025 International Taxation Academy.” To begin with, I would like to congratulate all participants on completing the program. The Academy aims to help tax officials understand international tax systems and policies, and to build closer ties with our partner countries’ officials.

Since 1984, the program has brought together 294 officials from 65 countries and over 1,400 of our tax colleagues, fostering lasting ties with our partners for over 40 years.

This year’s program focused on “Fiscal Federalism and U.S. State and Local Tax Policy” and “Economic and Fiscal Challenges in the Fast-Changing World.”

I would like to extend my sincere appreciation to Professor Mike Nelson, Professor Emeritus at the University of Akron, for visiting Taiwan to share his expertise and valuable practical experience.

He offered an in-depth analysis of major U.S. taxes as well as the tax systems of Texas and California.

In group discussions, participants compared Taiwan’s tax system with others, gaining insights and enhancing policy planning skills.

We are grateful to the Ministry of Foreign Affairs for their support.

This year, we welcomed tax officials from eight partner countries—Belize, Eswatini, Kosovo, Oman, Saint Lucia, Saint Vincent and the Grenadines, Saudi Arabia, and Türkiye.

We also appreciate National Chengchi University and National Taipei University for recommending five outstanding young participants.

After two weeks of learning, I believe all participants, both local and foreign, have gained valuable knowledge, and our foreign guests have also experienced Taiwan's culture and daily life.

Today's closing ceremony is not the end, but a new beginning.

I hope all of you will put what you've learned into practice, continue to foster friendship and cooperation, and I wish everyone here good health and all the best. Thank you!



Nelson 教授致詞

Professor Michael Arnold Nelson / University of Akron, U.S.A.

Good morning, everyone.

It is an honor to stand here at the close of this year's International Taxation Academy. I was amazed to learn this is the 41st year the program has been offered—a testament to its lasting value in training tax officials from around the world.

Over the past two weeks, you have taken part in an ambitious program focused on the training of taxation officials. I was grateful to contribute during the second week, focusing on how economists evaluate tax and tax policy.

I would like to thank the Ministry of Finance and the Training Institute for their vision in organizing this Academy. In particular, I want to recognize Director General Mr. Hsu for his leadership and for ensuring that the program remains both high-quality and relevant. In preparing my sessions, he and I exchanged several communications to align with the ITA's objectives—something I greatly appreciated.

I also want to acknowledge the excellent work of the Training Institute staff. From what I observed, every member of the team went out of their way to support both the participants and me.

A special thanks goes to Ms. Stephanie Wang, who worked tirelessly behind the scenes to keep everything running smoothly. I know I tested her patience with many emails—often at odd hours—but she always responded promptly, graciously, and with a solution. She even gave up her weekend to show me around and introduce me to the MTA system—an act of generosity I will not forget.

To the 46 participants: you made this week especially rewarding for me. You asked thoughtful questions, challenged assumptions, and shared perspectives from Taiwan and around the globe. I learned as much from your insights as I hope you gained from my presentations. My only regret is that our time together was too short. I hope some of you will consider staying in contact—I shared my university email for that reason.

This has also been my first visit to Taiwan, and I have been deeply impressed by the warmth and hospitality of everyone I've met. Taipei is a vibrant city, and beyond the professional program, this visit gave me a chance to experience the kindness and openness for which Taiwan is so well known.

Thank you again for allowing me to be part of this experience. I leave Taiwan with new professional insights and lasting personal memories. I wish you every success in your important work.

Thank you.



外交部代表致詞

外交部 / 陳盛鵬 回部辦事公使

Ms. Chuang Tsui-Yun, Minister of Finance (財政部莊翠雲部長) ;
H.E. Katherine Meighan, Ambassador of the Embassy of Belize;
Promise Msibi, Ambassador of the Embassy of the Kingdom of Eswatini;
Representatives and participants ;
Ladies and Gentlemen ;

Good Morning !

It is my honor to stand before you today on behalf of the Ministry of Foreign Affairs to congratulate all the participants for successfully completing the 2025 International Taxation Academy. I would also like to extend my sincere appreciation to the training institute, the Ministry of Finance, and the 8 officers from across the globe for your active participation and commitment to this academy. Please join me in giving a well-deserved round of applause to the Training Institute and to all of you.

Today marks the culmination of an extraordinary journey — a journey that has brought us together to explore and exchange experiences on the vital subject of taxation. In the post-pandemic world, business boundaries stretch far beyond borders, with the trade of digital goods and services more vibrant than ever. As a result, the importance of fair international taxation cannot be overstated. It is not merely a financial issue; it is a cornerstone of global equity and cooperation.

Over the past two weeks, I believe we've covered all the key topics related to international taxation in this pivotal era. As cross-border business grows more complex, and with the rise of cryptocurrency, this Academy has served as a vital platform for fostering deeper cooperation to ensure profits are properly recognized and fair contributions are made. This is a collective effort to protect against tax evasion, promoting transparency and building trust among nations.

In this unprecedented era of global cooperation, we are working together to design tax policies that are not only effective but also equitable for all parties. The exchange of information, the negotiation of double taxation treaties, and our shared commitment to combat base erosion and profit shifting highlight the strength of nations collaborating for a common purpose. Therefore, I am proud to share with you that as of today, Taiwan has signed 35 comprehensive Income Tax Agreements and 13 International Transportation Income Tax Agreements with countries worldwide.

As a responsible member of the international community, Taiwan will continue to strengthen its cooperation in international taxation with other countries, upholding the principles and values that sustain our global economy.

In closing, I want to extend my sincere congratulations once again to all the participants. As we leave this academy with new knowledge and inspiration, let us become agents of change in our respective countries, driving the transition toward a more just and equitable world. Thank you!



外國學員致詞

Michelle / Belize

Honourable Chuang Tsui-yun, Minister of Finance of Taiwan;

Her Excellency Katherine Meighan, Ambassador of Belize; other distinguished guests, professors, colleagues, and fellow participants, (Dàjiā hǎo) — hello everyone.

These past two weeks at the International Taxation Academy (ITA) have been a remarkable experience. Learning from Professor Edward Hsieh and Professor Mike Nelson has been both insightful and thought-provoking. Their lectures, along with the case studies and group discussions, reminded me that across regions, while our contexts differ, many of our fiscal challenges are the same.

The Academy brought together participants from across the globe, alongside colleagues from Taiwan. This diversity created an inspiring space for exchange and highlighted how much stronger we are when we learn from one another.

I extend sincere thanks to the Ministry of Finance Training Institute (MOTIF) for the excellent organization of this program.

Beyond the classroom, Taiwan's hospitality and vibrant culture left a deep impression. The ITA, now in its 41st year, is a testament to Taiwan's leadership in fostering international cooperation in taxation.



For me, as a representative of Belize, this Academy reinforced that no country, large or small, can address today's fiscal challenges alone. Collaboration, knowledge-sharing, and trust are essential to building fair and sustainable tax systems.

On a personal note, I want to thank Robin, Esther, and the other staff members for the thoughtful birthday cake. Being far from home, it meant so much to be remembered and celebrated with such warmth. It is a memory I will always treasure, and it reminded me of the kindness and friendship I have found here in Taiwan.

I also cannot leave without mentioning the earthquake. For many of us it was a new experience, but what stood out most was the calmness and reassurance of our Taiwanese friends, a true reflection of this country's resilience.

And to the local students, you made this journey unforgettable. I must especially recognize Ken, who was like our guardian angel, mature beyond his years, with excellent English and genuine care that ensured we were always safe and well looked after. Ken, you are truly remarkable and I sincerely hope your dedication is recognized, as you deserve every opportunity to grow.

Thanks as well to Naughty Tony for keeping us smiling, Big Tony, Sarah and others for capturing memories through photography, and Cherie, our porcelain doll, whose grace and kindness added something very special to our time here.

As I return home to Belize, I carry not only the knowledge gained, but also the friendships and memories that will last a lifetime.

May this Academy continue to connect tax professionals across borders, and may the spirit of cooperation we found here in Taiwan guide us into the future.

Thank you. (Xièxiè).

Nawaf / Kingdom of Saudi Arabia

It is a great honor to stand before you today as we conclude this wonderful workshop. I would like to share with you a very old Arabic wisdom, which says: “Seek knowledge, even if it takes you as far as China.” A thousand years ago, China was seen as the farthest and most difficult journey imaginable. So, this wisdom reminds us that learning is always worth the effort — no matter how long the road, no matter how great the sacrifice.

when I was asked, “Would you like to visit Taiwan?” I did not hesitate. Because I knew how special this place is and I can sincerely say that my expectations have been exceeded. The training institute has done an excellent job in making this journey smooth, productive, and truly meaningful. And let me add this: I found the food here to be sweet — but nothing is sweeter than the kindness of your hearts. Every discussion we shared, every friendship we formed, and every act of kindness or moment of laughter has surely made this journey worthwhile and ever remembered.

Dear audience, the wisdom I mentioned earlier connects directly to our work today. Whether we are improving our economies, strengthening tax policies, or planning for sustainable growth, the path is not always easy. But, through learning, adapting, and creating new ideas, we build stronger nations and better lives for our people. On behalf of the Ministry of Finance of Saudi Arabia, which I am honored to represent, I would like to express my deep gratitude to our hosts in Taiwan for their kindness, openness, and spirit of cooperation. I look forward to future meetings that will bring our countries even closer.



Carla / Saint Vincent and the Grenadines

Protocol having already been established, good morning Professors, colleagues, and fellow participants.

I am Carla, and I'm so excited to be here at the 41st International Taxation Academy 2025. Thank you so much to the Taiwan Embassy in St. Vincent and the Grenadines for making this happen, and a huge thank you to the Ministry of Finance and the Ministry of Foreign Affairs of Taiwan for putting together such a fantastic event. It's been an unforgettable experience.

Learning and Connecting

This academy was a deep dive into some of the biggest financial issues facing our world today. In one session, Professor Dr. Edward (way-tuh-she-ay) opened our eyes to the economic challenges of a changing world. We talked about how the global economy is reacting to world conflicts, how to handle inflation, and how new technology and shifting populations are reshaping everything. It was a great look at the big problems we all need to think about.

Then, Professor Dr. Mike Nelson gave us an amazing look at how money and power are split up in the U.S. His talk on “fiscal federalism” was so interesting, showing us how the government decides what's best handled by the federal government and what's better left to local states and cities. It really helped me understand how a huge, complex tax system works.

But it wasn't all just lectures. I got to meet and connect with people from different countries like St. Lucia, Belize, Oman, and Saudi Arabia. It was so inspiring to share our different ideas and see things from a global perspective. And I have to say, the many gift bags of local Taiwanese snacks, drinks and cookies were quite a thoughtful touch—thank you!

The Warmth of Taiwan

Taiwan's hospitality truly blew me away. I am not exaggerating! The professionalism of the entire team and quick responses to my queries was something to be admired. Robin, a special Thank you. From the ladies who gave me extra toilet paper and emptied my trash everyday, to the cook and server who prepared our meals on time every single time, gave the English translations on your phone for unfamiliar dishes...thank you. You tried your best to meet all of our nutrition needs. Your commitment did not go unnoticed.



Furthermore, the team organized study tours and visits for us. I especially liked visiting the Palace Museum and the Customs Museum. I was impressed with the preservation of history.

My cultural adventures were just as incredible. I tried some delicious Taiwanese food like the famous beef noodle soup, really spicy hotpot and local ice cream, thanks to our fun and energetic tour guides Ken and Toney...the funny! I can now boast that I am at least 50% competent in the use of the chopsticks...I will keep practising!

I also enjoyed riding the always clean and super-efficient MRT, seeing the towering Taipei 101, and exploring the lively night markets (sweet potato balls) and the shopping malls.

And a special shout-out to the people who made my trip so special: Alice, Gloria, Arlene, Ken, Tony the funny (and the other Tony!), Robin, Zoe, Sabina, Kang-Yun, and Willy. Your thoughtfulness and friendship made me feel right at home.

Looking Back

Overall, I was so impressed by how well everything works in Taipei, from the Uber system to just how efficient the city feels. Even though the weather was hot most of the time, the air-conditioned dorms were a lifesaver!

Most of all, I'll always remember the friendly smiles of the Taiwanese people I met everywhere. Your warmth truly made my trip feel like a second home. Thank you again to everyone who made this such an amazing experience.

非常感謝大家！ (Fēicháng gǎnxiè dàjiā)

Khadaji / Sultanate of Oman

Protocol having been established ,

**** *هتاكربو هللا عمحرو مكيلع مالسلا - ta ja haaw -

Good after noon professors, colleagues and fellow participants and warm greetings to you all.



Its both my honor and privilege to stand here today as a representative of the Sultanate of Oman and the Omani Tax Authority,

I'm deeply grateful for the opportunity to share my reflections on a truly enriching experience -my two week training program at

the prestigious Ministry of Finance Training institute from the moment I arrived I was welcomed with warmth, professionalism, and spirit of collaboration.

The hospitality extended to me was not only a reflection of Taiwanese culture but also a testament to the strong values that underpin your institution.

Over the course I had the privilege of engaging with experts, academics and fellow professionals in the field of taxation and economy.

one of the most valuable aspects of this experience was the opportunity to exchange ideas and best practices,

these insights have inspired me to think creatively about how we can enhance our own systems back home, while remaining true to our national values and priorities.

Beyond the classroom, I was fortunate to explore the rich culture of Taiwan. From the vibrant night markets with its street food – sweets potato balls became my new favourite –

Hot pot, MRT, boba drinks, street games to the serene temples — everything was so unique and memorable.

I even experienced an earthquake for the first time in my life, which made the trip even more unforgettable

every experience deepened my appreciation for the diversity and resilience of your society.

It reminded me that while our countries may differ in geography and language, we share a common commitment to progress, integrity, and service to our people.

As I return to Oman, I carry with me not only new knowledge but also a renewed sense of purpose.

I am excited to share what I have learned with my colleagues and contribute to the ongoing development of our tax authority.

I believe that international cooperation, such as this program, is essential for building a more transparent, efficient, and fair global tax environment.

In closing I would like to extend my heartfelt thanks to MOFTI, the organizers of this program and all those who made this journey possible.

May our partnership continue to grow and may we meet again in the spirit of learning and friendship.

**** أليزج أركش **** Thank you very much. ** fai tchang xie xie ni man**

Agron / Republic of Kosovo

Honorable Minister of Finance, dear colleagues from MOFTI, and fellow participants, As we come to the end of the International Taxation Academy for this year, I would like to take this moment to express my sincere gratitude to the Ministry of Finance, the Training Institute, and all those who have worked tirelessly to make this program such a success.



Over the past two weeks, we have had the privilege, to learn about lots of topics related to the economic and fiscal challenges in this dynamic world.

Coming from diverse countries and backgrounds, we have shared our perspectives, challenges, and solutions, learning from each others and strengthening the spirit of international cooperation in taxation.

This Academy has not only enhanced our professional knowledge, but also created friendships and networks that will last beyond these two weeks. I believe this is one of the Academy's greatest achievements.

On behalf of my name and my country, I want to express our deepest appreciation to the Ministry of Finance, the Training Institute, for the generous hospitality, excellent organization, and warm support provided during these days.

Thank you once again, and I look forward to staying connected with all of you in the future.

Merline / Saint Lucia

Good Morning, Professors, esteemed facilitators, and fellow participants,

As we close this 41st International Taxation course, I want to sincerely thank our hosts for the warm welcome and gracious hospitality you have shown over these two weeks. This programme has been

an excellent opportunity to strengthen my knowledge of taxation, and I am truly grateful for the insights shared by our lecturers and facilitators.

I particularly enjoyed the group work sessions, which not only made the learning practical but also gave me the chance to benefit from the diverse experiences and perspectives of my colleagues. These exchanges reminded me how much we can achieve when we collaborate, reinforcing the importance of international cooperation in tax matters.



Beyond the classroom, the cultural activities added so much depth to the experience. From sightseeing and museum visits to the meals we shared, each moment gave me a deeper appreciation of Taiwan. Personally, I especially enjoyed exploring the malls, tasting beef noodle soup and hot pot, and discovering the many wonderful Taiwanese teas and beverages. Taiwan itself has been an incredible learning experience.

With gratitude to the Government of St. Lucia - Ministry of Finance, I look forward to returning home and applying the knowledge I've gained here to strengthen my role at the Inland Revenue Department and better serve my country.

Finally, to my fellow participants, thank you for sharing your knowledge and experiences. It has been a privilege learning alongside you. A very special thank you to Sherry, Ken, and Tony — your care and attention made us feel truly at home away from home.

This has been truly a rewarding and unforgettable experience. Thank you...and as you would say here in Taiwan: Xièxiè dàjiā (謝謝大家) (thank you everyone.)

Malangeni / Kingdom of Eswatini

YOUR EXCELLENCY, HON. MINISTER of FINANCE, Republic of China
(Taiwan),

YOUR EXCELLENCIES, Ambassadors of Friends of Taiwan Countries,
Representative of the Hon. Minister for Foreign Affairs (Taiwan),
Director-General of the Training Institute, Ministry of Finance (Taiwan),
Distinguished Professors, Experts, and Fellow Participants,

It is my singular honour and privilege to deliver the closing remarks at this prestigious International Tax Academy Programme 2025.

Firstly, I wish to extend sincere appreciation to the Government of the Republic of China (Taiwan) for organising this invaluable programme and to the Ministry of Finance and the Training Institute for their warm hospitality and excellent coordination.

Secondly, special gratitude is also due to the distinguished Professors, Prof. Edward Wei-Te Hsieh and Prof. Michael A. Nelson, whose rich insights and guidance over the past two weeks have made this programme impactful.



As a participant from the Kingdom of Eswatini, I am deeply grateful to His Majesty the King, KING MSWATI III and the Government of Eswatini for granting me the honour to represent our nation in this important knowledge exchange initiative.

To the organisers, I thank you for the invitation, for considering my application, for acceptance and your assistance and for making my stay comfortable while in Taiwan.

REFLECTIONS ON THE PROGRAMME

Over the past weeks, we have engaged in stimulating discussions and capacity-building sessions covering:

- The US economy and fiscal policies under various administrations;
- Regression-based revenue forecasting and practical tools using Excel;

- Fundamental debates on income vs consumption taxation and innovative models such as the Destination-Based Cash Flow Tax (DBCFT);
- The evolving OECD-led tax reforms (Pillar I & II) and the UN's new framework on international tax cooperation;
- Tax Policy Evaluation Tools (supply and demand primer) and key evaluation concepts (tax incidence and efficiency);
- Conduction of research on tax systems.

These sessions have broadened our understanding of international fiscal dynamics, strengthened our technical capacity, and provided practical policy insights that we shall carry back to our respective countries.

KEY TAKEAWAYS

1. Global Knowledge Sharing – We leave better equipped to analyse emerging fiscal challenges such as digitalisation, climate change, and global minimum taxation.
2. Capacity Building – We have gained hands-on technical expertise in revenue forecasting, fiscal risk management, and policy modelling and analysis.
3. Networking & Cooperation – We have built meaningful connections with peers and experts from across the globe, fostering long-term avenues for collaboration.
4. Diplomatic & Cultural Exchange – Beyond academics, by visiting museums, this programme has allowed us to appreciate Taiwan's rich culture, history, and hospitality, leaving us with unforgettable memories.

CLOSING

In conclusion, this was a very important programme considering the ever-changing taxation landscape, needing concerted efforts in modernising it to address emerging fiscal challenges. The programme has been more than an academic exercise; it has been also a platform for international cooperation, friendship, and shared learning.

I assure you that the knowledge and skills acquired will not remain here in Taipei, they will be applied in shaping more resilient, fair, and innovative tax systems in our home countries, including the Kingdom of Eswatini.

We therefore leave Taiwan not only as better tax professionals but also as ambassadors of strengthened ties between our countries and the Republic of China (Taiwan).

We strongly recommend that this International Tax Academy Programme be continued in future years, and that alumni of this programme be engaged through an international cooperation platform for ongoing knowledge sharing, joint research, and policy innovation. This will ensure that the momentum built here continues to yield long-lasting benefits for our countries and the global tax community.

Allow me once again to express our heartfelt gratitude for this rare opportunity. As we leave our countries, we depart with renewed commitment, cherished memories, and a collective determination to transform our fiscal and taxation systems for sustainable development.

THANK YOU. XIE XIE. BAYETHE!

Burak / Türkiye

Dear Participants, and colleague, First of all, I would like to express my deepest gratitude for the warm hospitality and kindness I have received during these two weeks in Taiwan. From the very first day, I truly felt welcomed, and that made this journey unforgettable for me.

During this training in Taipei, I not only gained valuable knowledge and skills but also had the chance to experience your wonderful culture, traditions, and daily life. The activities we joined together allowed me to learn in a joyful way, and I will always carry these memories with me.

As this program comes to an end, I don't see it as a farewell but as the beginning of future cooperation and continued friendship between us. I sincerely hope we will meet again, either here in Taiwan, in Türkiye, or somewhere else in the world.

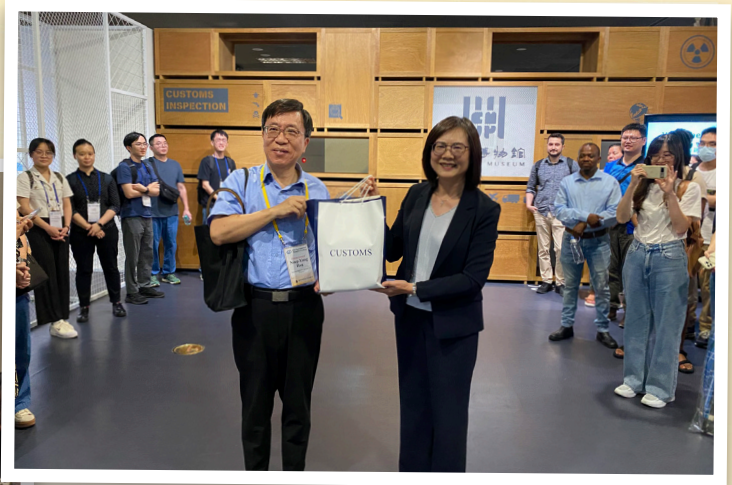
Thank you once again for everything. I will always remember Taiwan with great respect and affection.

Thank you.



精彩照片回顧









運動部啟動

開創臺灣運動新時代

六大方向 打造臺灣運動新的里程碑

- 落實全民運動
- 整合競技運動結構與制度
- 提升臺灣舉辦國際大型賽會的能力與能見度
- 促進運動產業的商業發展
- 實踐永續與多元價值
- 投入青少年與基層人才培育

行政院
Executive Yuan

政策廣告 歡迎轉貼

資料來源：運動部



財政部財政人員訓練所檔案應用

www.mofti.gov.tw/ 便民服務 / 檔案應用服務專區

114 年度特考關務班第 1 期學員結訓 致詞

財政部關務署台北關 / 課員 林靖瑀

各位長官、各位同仁（夥伴），大家好：

今天能夠站在這裡，代表全體甲班學員在 4 週的新進訓練即將結束的時刻，分享我們的心情與收穫，感到無比榮幸與感動。



回想起 4 週前，我帶著期待與緊張踏入訓練的第一天，我們從不同的地方、不同的背景齊聚一堂，肩上背負著成為一名合格且專業的關務人員的相同使命。4 週的時間不算長，但卻是我們人生中非常重要的起點。

在這段時間裡，我們學習到海關組織職掌、通關實務、查緝業務、關稅法規及國際貿易等相關知識，初步建立對於關務工作的全貌理解。同時，長官們除傳授專業知識外，更分享許多寶貴的經驗與故事。透過這些真實案例，我們更加了解關務工作在第一線所面臨的挑戰，也從中體會到「關務」這兩個字背後所承載的專業性與責任感，明白關務工作並不只是法條與程序的堆疊，而是實際守護國門、保障社會的重要使命。

4 週的日子裡，我們也深刻感受到自我轉變。從一開始的生疏與不確定，到逐漸能以專業的眼光看待案例，並在分組討論中提出見解，這些成長都離不開師長們的悉心教導與指導。我們要特別感謝授課的講師們，他們以實務經驗結合理論，將複雜的法規講解得深入淺出，讓我們能夠快速進入狀況。每一堂課程，不僅傳遞知識，也傳遞了前輩對於這份工作的使命感與熱情。

除課業上的收穫，訓練生活也培養我們彼此之間的情誼。每天一起上課、分組討論，在壓力下互相鼓勵，讓我們從陌生人成為並肩作戰的夥伴。這份友誼是最寶貴的收穫之一，因為未來在不同的關區或單位，仍然能夠彼此支援、互相砥礪。

在這裡，我謹代表全體學員，向辛苦付出的師長、行政人員及協助我們的前輩致上最誠摯的感謝。沒有你們的用心，我們無法在短短的時間裡獲得如此充實的學習成果。未來我們將帶著這份知識與信念，走上各自的工作崗位，延續海關的專業與榮耀。

最後，我想以一句話與各位共勉：「國門雖無形，但守護國門的人卻是真實存在。」我們將秉持正直、專業、熱忱的態度，為社會安全、國家利益與公平貿易而努力。願大家都能在未來的日子裡，無論面對多大的挑戰，都不忘初心，堅守使命。

謝謝大家

財政部關務署台北關 / 課員 黃紫筠

各位（關務署財訓所的）長官前輩們、各位同學大家好：

我是 114 年關務特考甲班黃紫筠，很榮幸能夠代表本屆優秀的同學們站在這裡，分享我這一個月來的感謝與收穫。短短 4 週，讓我從一開始的陌生，到現在逐漸建立起作為海關人員的專業意識與責任感。

在課程的學習上，我特別感受到老師們的用心與投入。無論是專業知識的備課、耐心的講解，來自不同關區、不同單位的長官與前輩們，願意毫無保留地分享多年來的實務經驗，這些都是課本上看不到的智慧，讓我們受益匪淺。



老師們有時候會半開玩笑地嚇嚇我們，告訴我們實務上有多危險，但總會在最後補上一句「其實也沒那麼可怕啦」，再再提醒我們要謹慎、要隨時保持警覺，因為魔鬼總是藏在細節裡，也幾乎是每位老師在課程的最後，都會用一兩句話，作為他們在海關十幾、二十年生涯的總結，比如「勞者多能」、「廣結善緣」、「多聽多問」。這些話語簡短卻深刻，蘊含著珍貴的原則，也為我們未來的職涯指引方向、幫助我們能少走一些彎路，這種經驗的傳承，對我來說意義非凡。

同時，我也要特別感謝財訓所的各位人員，提供舒適的住宿與餐食環境，能夠在一個安心的環境裡專心學習，對我們而言是很大的支持，也讓這段訓練生活更完整也更美好。

這段期間除專業上的收穫，更大的成長是在於心態的改變。我原本是一個比較內向的人，但在這一個月裡，不論是主動還是被動，總會被推著走出舒適圈，從小組合作的專題討論，到課堂上的分享練習，都讓我學會在團體裡更勇敢地表達自己，也懂得欣賞每一個夥伴的不同特質。

讓我想到很喜歡的美劇《摩登家庭》裡面有多元的種族、文化，就像我們一樣，每個人都各個身懷絕技，也因為不同的人生歷程而獨一無二，在影集裏說過一句話：「這個世界上有夢想家，也有現實主義者。夢想家需要現實主義者提醒他們不要把夢想放飛得太高；而現實主義者，如果沒有夢想家的鼓舞，可能永遠也無法將夢想推往天空。」

在我們的小組裡，有人思維開放、點子多；也有人務實冷靜、注意細節，剛開始難免會有摩擦，但隨著不斷地磨合，才會發現正是因為我們在光譜上共存、各司其職，才讓小組能兼具穩健和創新。這段經驗不僅是這一個月訓練中的縮影，更像是未來單位的預演，進入關區後，我們同樣會遇到不同個性、不同背景的同儕，有人提出新的構想，有人則強調規範與流程，而正是這樣的互補推動團隊向前，讓我們既不偏離現實，也不失去追求更好成果的勇氣。

回顧這一個月的學習，從最初對工作的憧憬，到現在更清楚在這之上、責任的重量，這段訓練是我們踏入海關生涯最堅實的第一步。曾正達老師也

提醒我們：「該吃吃、該睡睡、適度運動、適度放鬆。」我覺得這句話很實在，因為人生最大的幸運，就是能夠對自己的生活擁有掌控權。未來的日子裡，希望我們都能在職場與生活之間找到屬於自己的平衡，既能盡忠職守，也能好好過日子。

最後，再一次感謝老師們的用心指導、感謝財訓所人員的照顧，也感謝一路陪伴、一起奮鬥的同學們，這段訓練讓我們不只學到專業，更收穫友情，因為有你們，這段旅程才如此充實而難忘。相信未來的我們，無論在哪個崗位上，都能帶著這一份堅毅與情誼勇敢前行，謝謝大家。

財政部關務署台北關 / 辦事員 邵俞鈞

各位長官、各位財訓所的工作人員和輔導員、各位同期的同學們好，我是邵俞鈞，很高興能有機會在這裡分享一些感想。

時光飛逝，為期四週的專業訓練結束了，雖然短暫但這段時光將是公職的生涯中難得的天堂時光，在此我想用三個掌聲，謝謝這段時光的種種。

第一個是財訓中的所有工作人員和輔導員（雅琪與佑安），在此受訓真的很幸運，不僅住宿環境好，還讓我們不用被早午晚要吃什麼這人生三大難題所困擾，而且還免費。另外也謝謝工作人員們尤其是輔導員雅琪和佑安，對於學員們的問題不論是課業、住宿或是下關區後的疑問，都非常細心地協助和回答，讓我們可以安心受訓，真的很謝謝你們。



第二個是傾囊相授的老師們，這裡每個老師都很願意將在海關工作中的經驗和種種實例分享給我們，一直鼓勵我們可以在海關多多學習，因為海關是十八般武藝都要精通的高手。其中最有印象的是集齊海關四套制服的兆富老師，強調「廣結善緣」的護民老師，不斷推進海關再造的署長，

希望之後也有機會成為講師，分享自己的經驗和專業。最後還是要謝謝老師們沒有把我們考倒。

第三個是各位同學和自己，記得來這裡的第一天，跟我一起找財訓所宿舍的學員長菁菁，恭喜你克服了人群恐懼；另外一起吃中餐的2桌孩子們，每天都會去搜刮其他桌的水果，我們應該是餐廳中最會吃的一桌了；最後要謝謝接受我這有點瘋癲有點吵的小組組員，為了報告挑燈夜戰，為了PPT週末加班，為了考試懸梁刺股，很累但很充實很有趣；也謝謝這一個月努力不懈的自己。在此預祝各位下派關區時，也可以C1通關，不要被事後稽核囉，掰掰。

財政部關務署台北關 / 辦事員 劉冠麟

各位長官、老師、同仁，大家好：

今天很榮幸能代表全體學員，在此發表結訓感言。

回顧這段在財訓所受訓的日子，雖然時間不長，但卻充實而寶貴。從課堂上的專業知識，到分組討論與實務演練，不僅讓我們更深入了解關務工作的全貌，也提醒我們未來身為公務人員，肩上責任重大。

在這裡，我要特別感謝訓練期間辛勤付出的師長，耐心傳授專業知識與經驗。也感謝所方在行政與生活上的協助，讓我們能全心投入學習。更要感謝在座的同學們，彼此支持與鼓勵，讓訓練過程中不僅有挑戰，也留下許多美好的回憶。

結訓不是結束，而是一個新的開始。未來我們將到不同的崗位，無論是邊境查驗、稅則審查、通關業務，或是其他領域，都將以這段時間所累積的知識與情誼為基礎，持續精進，實踐「專業、服務、廉能」的信念，貢獻所學，回應社會期待。



精彩照片回顧



