

Content

Title :	Regulations Governing the Monitoring and Management of the Local Tax Platform
Date :	2019.09.23
Legislative :	Promulgated by the FIA of the Ministry of Finance Zi Di No.1080003127 on September 23, 2019
Content :	<p>1. Purpose To effectively manage computing resources and ensure the stable operation of the shared Local Tax Platform used by all local tax collection authorities nationwide (hereinafter referred to as “the Agencies”), the Fiscal Information Agency, Ministry of Finance (hereinafter referred to as “the FIA”) hereby establishes these Regulations.</p> <p>2. Precautions for the Agencies Executing Self-Written SQL</p> <p>(1) Pre-implementation Training To prevent improper SQL usage from affecting platform performance, system operators of each Agency shall possess professional SQL programming capabilities. Before database privileges are granted by the Database Administrator (DBA), system operators shall carefully review the SQL Query Guidelines and sign for acknowledgment. Only after such confirmation may the DBA grant database access privileges.</p> <p>(2) Application Procedures Prior to executing self-written SQL, an application procedure shall be completed. The applicant must fill out an application form specifying the purpose, referenced table names, scheduled execution time, and expected completion time. Execution may proceed only after approval by the unit supervisor.</p> <p>(3) Coding Principles</p> <p>A. An execution plan shall be obtained using database tools (e.g., Oracle SQL Developer, PL/SQL Developer, Toad), and the execution cost shall be less than NT\$100,000.</p> <p>B. Queries shall include where conditions and utilize indexes, and must be tested and approved in a test environment beforehand.</p> <p>C. The use of Parallel Hint is prohibited to prevent excessive database CPU utilization.</p> <p>(4) Handling Principles for Critical Files Full table scans, insert/delete operations, analyze table, and index rebuilding are prohibited on critical files such as tax master files and transaction files.</p> <p>(5) Audit Checks Each Agency shall conduct monthly audits to ensure that system operators comply with SQL Query Guidelines and meet performance requirements.</p> <p>3. Database Export Operation Management When performing database export operations in the production environment, the Agencies shall follow the “Manual for Tax Database Replication Management of Local Tax Collection Authorities.” The Agencies must apply for system function access rights and complete an application form, which must be approved by the unit supervisor prior to execution.</p> <p>4. Regulations for “Self-Written SQL with Execution Cost Exceeding NT\$100,000” or “Production Database Export”</p> <p>(1) Execution Timeframes</p> <p>A. On working days where execution begins after 12:00 PM, it must be completed before 1:30 PM.</p> <p>B. On working days where execution begins after 5:30 PM, it must be completed before 8:30 AM the following day.</p> <p>C. On non-working days: Not subject to the above restrictions.</p> <p>(2) Emergency Operation Requirements If an Agency has urgent operational needs and cannot comply with the above</p>

timeframes, it shall submit an Emergency Operation Request Form to the Local Taxes and Taxation Division of the FIA for approval. Upon approval, the Information and Communication Division of the FIA shall schedule execution based on platform load conditions, notify the applicant Agency, and monitor platform performance in real time.

(3) Overdue Handling

If the Information and Communication Division identifies that an Agency has failed to complete a “self-written SQL with execution cost exceeding NT\$100,000” or “production database export” within the prescribed time, and the operation is among the top 20 resource-consuming processes, the operation shall be terminated immediately.

5. Platform Monitoring Control

The Information and Communication Division has designated personnel to monitor the overall performance of the tax system. The Agencies are prohibited from independently deploying database monitoring programs to avoid impacting platform performance.

If monitoring is required, the Agencies may apply for access to the ITIL system monitoring dashboard by submitting an application form to the FIA. Approval results will be notified via email.

6. Regulations for Agency-Developed Application Systems

(1) To ensure no adverse impact on existing platform services, independently developed applications shall comply with three-tier architecture development standards (utilizing web services) and adhere to the “Guidelines for Independently Developed Applications by Local Tax Authorities.”

(2) The Agencies intending to develop applications must submit a request to the Local Taxes and Taxation Division of the FIA. The FIA’s system owner will conduct a requirement assessment and consult relevant divisions. Deployment is permitted only after confirmation that platform performance will not be affected.

7. Management of DBA Operations by the Agencies

Agency DBAs are responsible for the daily management of their respective data tables within the centralized database. The FIA conducts quarterly performance tuning assessments and issues reports, and assigns dedicated personnel to monitor system performance. Any anomalies will be reported to Agency DBAs and administrators.

(1) Tables: Reorganization, relocation, compression.

(2) Indexes: Rebuilding, creation, deletion.

(3) Development of self-built monitoring programs.

8. Improvement Measures

(1) Monthly Reports Issued by the FIA

A. Overdue Monitoring Report and Statistics: Listing unauthorized emergency operations and processes not completed within the required timeframes, including high-cost (over NT\$100,000) SQL executions and production database exports among the top 20 resource-consuming operations.

B. Platform Incident Report: Listing operations that caused system anomalies, service interruptions, or congestion due to high-cost SQL execution or database export.

(2) Based on the above reports, the FIA will assign demerit points to non-compliant Agencies. These will be used as scoring criteria under the “Database and File Management” category in automated tax collection performance evaluations.

(3) For the Agencies whose violations significantly impact platform operations, the FIA will, in addition to assigning demerit points, formally request written explanations and corrective action plans.

Attachments : Attachment.pdf