臺灣稅收預測表現之探討

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　　政府近年屢屢出現實際稅收大幅高於預算稅收的現象，「稅收預測」準確性的討論已成為各界矚目焦點。雖然稅收預測與政府施政作為息息相關，但國內檢討臺灣稅收預測的文獻向不多見。本文藉由臺灣 1984–2017 年的稅收預決算資料，透過跨國比較、理性檢驗、準確性分析以及迴歸模型等方式，探討我國政府稅收預測的表現。研究結果顯示，政府現行稅收預測未能具備準確趨勢，無法滿足統計預測弱理性的要求，也未能有效運用資訊；本文另採其他方法對各稅目進行稅收預測，結果亦顯示大多優於現行政府之預測。

關鍵字：稅收預測、準確性、理性檢驗

An Empirical Study on the Forecast Performance of Tax Revenue in Taiwan

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ABSTRACT

In recent years, the government has repeatedly experienced the phenomenon that actual tax revenue is significantly higher than the budgetary forecast. Discussion on the accuracy of "tax forecasting" has become the focus of attention from all walks of life. To examine whether tax revenue forecasts correspond to the properties of "good forecasts" in statistics and econometrics, we conduct cross-country comparison, rational tests, comparison of accuracy, and regression analysis, using data collected from budgetary forecasts and realized tax revenues in the period from 1986 to 2017. The results find that the government's tax forecasting has no accurate trend, and does not satisfy weak rationality, suggesting that the government does not use information effectively. Finally, forecast results from four competing methods are compared to the official forecasts, and the results suggest that the competing estimates are more accurate for most of the taxes.

Key Words: tax forecasting, accuracy, rational test