

表3-13. 違章漏稅案件處理及財務罰鍰執行情形－按稅目別分

106年 7月 1日至12月31日止

單位：件；新臺幣千元

| 稅目別 | 受理情形 Cases Accepted | | 合計 Total | 本期審理情形 Interrogated in This Term | | | | |
|-----------|--|--|----------------|--|-----------------------------------|----------------|------------------|----------------------------|
| | 上期 未結件數 No. of Unclosed of Last Term | 本期 受理件數 No. of Accepted in This Term | | 依法 免議件數 No. of Not Indictable by Law | 依法 免罰件數 No. of Fine Free | 處罰 Fined | | 未結件數 No. of Unclosed |
| | | | | | | 件數 No. | 金額 Amount | |
| 總計 | 7,174 | 207,540 | 214,714 | 25,212 | 39,500 | 146,066 | 5,191,173 | 3,936 |
| 營利事業所得稅 | 321 | 2,256 | 2,577 | 51 | 22 | 2,467 | 719,268 | 37 |
| 綜合所得稅 | 1,487 | 35,603 | 37,090 | 280 | 1,164 | 35,546 | 966,878 | 100 |
| 遺產稅 | 22 | 121 | 143 | 8 | 1 | 121 | 94,281 | 13 |
| 贈與稅 | 23 | 107 | 130 | 5 | — | 117 | 118,661 | 8 |
| 貨物稅 | 14 | 62 | 76 | 2 | 1 | 71 | 301,010 | 2 |
| 證券交易稅 | — | 29 | 29 | 2 | — | 13 | 659 | 14 |
| 期貨交易稅 | — | 1 | 1 | — | — | 1 | 77 | — |
| 菸酒稅 | 7 | 45 | 52 | 1 | — | 48 | 32,446 | 3 |
| 特種貨物及勞務稅 | 93 | 138 | 231 | 11 | 26 | 150 | 156,370 | 44 |
| 營業稅 | 514 | 24,320 | 24,834 | 1,338 | 11,208 | 12,254 | 2,353,076 | 34 |
| 土地稅 | 1 | 22 | 23 | — | 12 | 9 | 6,544 | 2 |
| 房屋稅 | 32 | 173 | 205 | — | 122 | 70 | 5,533 | 13 |
| 使用牌照稅 | 4,653 | 144,468 | 149,121 | 23,510 | 26,855 | 95,102 | 433,403 | 3,654 |
| 契稅 | 1 | 1 | 2 | 1 | — | 1 | 15 | — |
| 印花稅 | 1 | 96 | 97 | 2 | 25 | 68 | 2,180 | 2 |
| 娛樂稅 | 5 | 98 | 103 | 1 | 64 | 28 | 772 | 10 |

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
— by Item of Tax

July 1 ~ Dec. 31, 2017

Unit : Case ; NT\$ 1,000

| 本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term | | | | | | Item of Tax |
|--|--------------|--------------------------------|--------------|-------------|--------------|--------------------------------------|
| 自行繳納 Paid Voluntarily | | 移送執行 Transferred to Execute | | 合計 Total | | |
| 件數 No. | 金額 Amount | 件數 No. | 金額 Amount | 件數 No. | 金額 Amount | |
| 71,337 | 1,552,016 | 89,721 | 3,256,265 | 161,058 | 4,808,281 | Grand Total |
| 2,011 | 289,301 | 1,139 | 621,199 | 3,150 | 910,500 | Profit-seeking Enterprise Income Tax |
| 26,382 | 483,459 | 7,093 | 365,465 | 33,475 | 848,924 | Individual Income Tax |
| 94 | 55,475 | 9 | 160,365 | 103 | 215,840 | Estate Tax |
| 134 | 57,791 | 22 | 56,733 | 156 | 114,524 | Gift Tax |
| 70 | 12,051 | 10 | 144,180 | 80 | 156,231 | Commodity Tax |
| 9 | 541 | — | — | 9 | 541 | Securities Transaction Tax |
| — | — | — | — | — | — | Futures Transaction Tax |
| 63 | 1,203 | 18 | 9,968 | 81 | 11,171 | Tobacco and Alcohol Tax |
| 316 | 65,420 | 80 | 106,028 | 396 | 171,448 | Specifically Selected Goods |
| 9,123 | 509,746 | 2,268 | 1,288,101 | 11,391 | 1,797,847 | Business Tax |
| — | 6 | — | — | — | 6 | Land Tax |
| 57 | 4,197 | — | — | 57 | 4,197 | House Tax |
| 33,005 | 71,429 | 79,050 | 499,748 | 112,055 | 571,177 | Vehicle License Tax |
| 1 | 15 | — | — | 1 | 15 | Deed Tax |
| 46 | 1,103 | 3 | 11 | 49 | 1,114 | Stamp Tax |
| 26 | 279 | 29 | 4,467 | 55 | 4,746 | Amusement Tax |

表3-13. 違章漏稅案件處理及財務罰鍰執行情形－按稅目別分(續1完)

106年 7月 1日至12月31日止

單位：件；新臺幣千元

| 稅目別 | 更正註銷案件 | | 本期執行情形 Executed in This Term | | | |
|-----------|----------------------|------------------|---------------------------------|----------------|-------------------------------------|------------------|
| | Revised or Cancelled | | 移送繳納 Fined Paid | | 發給執行憑證 Giving Execution Evidence | |
| | 件數 No. | 金額 Amount | 件數 No. | 金額 Amount | 件數 No. | 金額 Amount |
| 總計 | 2,844 | 2,757,389 | 26,263 | 587,133 | 55,830 | 1,799,189 |
| 營利事業所得稅 | 118 | 129,798 | 334 | 89,262 | 596 | 300,033 |
| 綜合所得稅 | 1,357 | 231,177 | 3,158 | 89,241 | 1,931 | 104,835 |
| 遺產稅 | 25 | 179,393 | 9 | 1,811 | — | — |
| 贈與稅 | 26 | 47,013 | 12 | 24,050 | 3 | 1,475 |
| 貨物稅 | 5 | 6,325 | 2 | 29,881 | 5 | 25,167 |
| 證券交易稅 | — | — | — | — | — | — |
| 期貨交易稅 | — | — | — | — | — | — |
| 菸酒稅 | 4 | 6,534 | 9 | 2,177 | 11 | 13,083 |
| 特種貨物及勞務稅 | 15 | 24,676 | 41 | 35,157 | 17 | 15,126 |
| 營業稅 | 320 | 2,054,447 | 828 | 211,649 | 1,019 | 915,375 |
| 土地稅 | 1 | 9,999 | — | 117 | — | 9,999 |
| 房屋稅 | — | — | 5 | 259 | 1 | 25 |
| 使用牌照稅 | 969 | 5,483 | 21,848 | 102,740 | 52,203 | 406,733 |
| 契稅 | — | — | 2 | 41 | — | — |
| 印花稅 | — | — | 6 | 237 | 2 | 11 |
| 娛樂稅 | 4 | 62,544 | 9 | 511 | 42 | 7,327 |

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
— by Item of Tax (Cont.1 End)

July 1 ~ Dec. 31, 2017

Unit : Case ; NT\$ 1,000

| 本期執行情形 Executed in This Term | | | | 截至本期移送 執行未結案件 | | Item of Tax |
|---------------------------------|--------------|-------------|--------------|------------------------|--------------|---|
| 移送駁回或撤回 Withdrawn Rejected | | 合計 Total | | Unexecuted, Up to Date | | |
| 件數 No. | 金額 Amount | 件數 No. | 金額 Amount | 件數 No. | 金額 Amount | |
| 297 | 98,371 | 82,390 | 2,484,693 | 162,221 | 47,885,502 | Grand Total |
| 8 | 1,703 | 938 | 390,998 | 6,814 | 5,756,106 | Profit-seeking Enterprise Income Tax |
| 24 | 1,597 | 5,113 | 195,673 | 17,301 | 5,137,508 | Individual Income Tax |
| 1 | 5,586 | 10 | 7,397 | 168 | 2,119,535 | Estate Tax |
| 1 | 5,311 | 16 | 30,836 | 174 | 2,257,584 | Gift Tax |
| — | — | 7 | 55,048 | 51 | 736,904 | Commodity Tax |
| — | — | — | — | 5 | 756 | Securities Transaction Tax |
| — | — | — | — | — | — | Futures Transaction Tax |
| — | — | 20 | 15,260 | 190 | 1,604,871 | Tobacco and Alcohol Tax |
| 2 | 3,188 | 60 | 53,471 | 497 | 696,120 | Specifically Selected Goods |
| 10 | 16,526 | 1,857 | 1,143,550 | 15,439 | 27,511,541 | Business Tax |
| — | — | — | 10,116 | 7 | 832,786 | Land Tax |
| — | — | 6 | 284 | 13 | 2,138 | House Tax |
| 250 | 2,296 | 74,301 | 511,769 | 121,269 | 1,061,019 | Vehicle License Tax |
| — | — | 2 | 41 | 4 | 133 | Deed Tax |
| — | — | 8 | 248 | 34 | 24,919 | Stamp Tax |
| 1 | 62,164 | 52 | 70,002 | 255 | 143,582 | Amusement Tax |