

表3-29. 違章漏稅案件處理及財務罰鍰執行情形

(1)按稅目別分

單位：件；新臺幣千元

年 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	
97年	3,360	330,547	333,907	7,100	30,398	288,028	25,112,544	8,381
98年	8,383	331,215	339,598	13,284	36,437	283,317	31,479,119	6,560
99年	6,560	323,019	329,579	14,336	42,296	268,556	21,549,210	4,391
100年	4,367	249,523	253,890	8,622	26,105	211,495	12,675,063	7,668
101年	7,669	210,345	218,014	9,185	25,440	179,362	10,559,680	4,027
102年	4,027	204,733	208,760	7,131	25,837	171,587	8,357,613	4,205
103年	4,209	160,453	164,662	5,222	26,172	131,525	9,299,023	1,743
104年	2,746	187,247	189,993	12,826	36,770	135,731	10,699,458	4,666
營利事業所得稅	151	7,771	7,922	166	65	7,605	2,050,810	86
綜 合 所 得 稅	21	52,554	52,575	324	1,592	50,637	2,851,275	22
遺 產 稅	14	208	222	6	2	196	323,473	18
贈 與 稅	14	250	264	7	2	247	132,171	8
貨 物 稅	8	98	106	2	1	102	183,973	1
證 券 交 易 稅	-	5	5	-	1	4	40	-
期 貨 交 易 稅	-	-	-	-	-	-	-	-
菸 酒 稅	10	128	138	4	2	127	271,730	5
特種貨物及勞務稅	95	948	1,043	57	187	731	758,020	68
營 業 稅	320	46,820	47,140	2,359	23,418	21,305	3,806,331	58
土 地 稅	1	58	59	8	15	34	6,078	2
房 屋 稅	63	736	799	3	321	455	44,989	20
使 用 牌 照 稅	2,028	77,330	79,358	9,877	11,003	54,107	242,723	4,371
契 稅	2	30	32	6	2	24	945	-
印 花 稅	5	112	117	2	28	85	4,456	2
娛 樂 稅	14	199	213	5	131	72	22,444	5

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines

(1) by Tax Item

Unit : Case ; NT\$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court in This Term						CY
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	Tax Item
142,943	5,118,146	198,949	17,360,412	341,892	22,478,558	2008
175,324	4,645,705	229,842	19,328,209	405,166	23,973,914	2009
145,603	5,233,286	198,720	14,435,378	344,323	19,668,664	2010
150,765	4,177,049	198,158	11,070,429	348,923	15,247,478	2011
129,541	3,963,916	183,492	9,685,580	313,033	13,649,496	2012
119,662	3,462,150	164,852	9,409,713	284,514	12,871,863	2013
105,150	3,463,411	167,534	7,345,723	272,684	10,809,134	2014
99,816	2,954,841	109,464	5,794,293	209,280	8,749,134	2015
5,582	611,309	2,434	1,228,282	8,016	1,839,591	Profit-seeking Enterprise Income Tax
39,184	922,199	11,438	585,128	50,622	1,507,327	Individual Income Tax
263	121,825	29	30,655	292	152,480	Estate Tax
279	96,678	34	70,779	313	167,457	Gift Tax
112	17,679	15	303,921	127	321,600	Commodity Tax
1	32	3	3,032	4	3,064	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
131	5,742	86	562,510	217	568,252	Tobacco and Alcohol Tax
639	113,060	221	270,607	860	383,667	Specifically Selected Goods and Services Tax
17,061	895,718	4,584	1,635,919	21,645	2,531,637	Business Tax
32	13,866	2	22,957	34	36,823	Land Tax
452	44,170	17	1,535	469	45,705	House Tax
35,879	105,409	90,462	1,056,031	126,341	1,161,440	Vehicle License Tax
17	652	1	46	18	698	Deed Tax
67	4,058	20	1,307	87	5,365	Stamp Tax
117	2,444	118	21,584	235	24,028	Amusement Tax

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

表3-29. 違章漏稅案件處理及財務罰鍰執行情形(續1)

(1)按稅目別分

單位：件；新臺幣千元

年 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 after Transferred to Court		發給執行憑證 Given on Execution Certificate	
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
97年	85,847	12,172,671	59,211	2,486,309	130,106	3,952,218
98年	65,980	12,143,778	60,049	2,002,863	179,968	14,812,691
99年	68,642	26,638,021	59,938	2,477,140	165,718	27,215,549
100年	52,996	28,226,701	54,342	2,209,905	156,906	28,129,959
101年	40,964	18,968,465	55,717	1,791,685	143,877	19,470,164
102年	50,105	14,944,463	50,131	1,901,796	127,121	10,777,076
103年	67,109	14,793,146	51,278	1,662,524	127,206	10,451,332
104年	58,347	9,545,003	30,916	1,480,756	96,451	6,538,541
營利事業所得稅	2,212	1,847,851	740	156,944	2,132	1,113,367
綜合所得稅	6,162	939,481	6,457	335,736	7,037	588,458
遺產稅	43	272,179	22	130,576	11	13,098
贈與稅	67	508,518	30	105,966	36	545,081
貨物稅	12	100,796	4	8,292	12	94,314
證券交易稅	2	210	4	3,297	-	-
期貨交易稅	-	-	-	-	-	-
菸酒稅	139	90,265	22	8,286	26	20,363
特種貨物及勞務稅	62	44,083	76	38,239	25	18,538
營業稅	3,959	5,020,639	1,676	411,005	3,437	3,006,736
土地稅	1	7,581	7	7,543	2	11,138
房屋稅	24	1,754	16	4,058	2	1,427
使用牌照稅	45,534	700,685	21,841	250,295	83,601	1,107,051
契稅	-	-	2	113	-	-
印花稅	8	1,531	4	463	9	2,004
娛樂稅	122	9,430	15	19,943	121	16,966

說明：更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (Cont.1)

(1) by Tax Item

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		CY
移送駁回或撤回 Withdrawn or Rejected		合計 Total		Unexecuted		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
3,471	1,752,856	243,488	18,568,410	235,911	113,312,663	2009
3,533	2,436,332	229,189	32,129,021	205,442	95,619,017	2010
4,415	1,194,364	215,663	31,534,228	187,044	73,139,163	2011
2,421	1,160,679	202,015	22,422,528	168,614	60,404,528	2012
1,130	569,463	178,382	13,248,335	158,115	57,434,292	2013
1,062	506,618	179,546	12,620,474	128,243	52,227,712	2014
542	56,977	127,909	8,076,274	107,521	48,837,066	2015
11	5,569	2,883	1,275,880	6,652	5,663,712	Profit-seeking Enterprise Income Tax
140	8,159	13,634	932,353	15,772	4,469,074	Individual Income Tax
10	12,894	43	156,568	173	2,054,427	Estate Tax
1	1,408	67	652,455	194	2,536,910	Gift Tax
-	-	16	102,606	50	1,046,874	Commodity Tax
2	210	6	3,507	5	398	Securities Transaction Tax
-	-	-	-	-	-	Futures Transaction Tax
-	-	48	28,649	230	1,365,307	Tobacco and Alcohol Tax
1	375	102	57,152	304	331,959	Specifically Selected Goods and Services Tax
41	16,030	5,154	3,433,771	14,884	29,122,567	Business Tax
-	-	9	18,681	12	908,190	Land Tax
-	-	18	5,485	18	2,527	House Tax
335	12,332	105,777	1,369,678	68,895	1,019,737	Vehicle License Tax
-	-	2	113	1	6	Deed Tax
-	-	13	2,467	41	25,308	Stamp Tax
1	-	137	36,909	290	290,070	Amusement Tax

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled 、 items to be cancelled due to overdue of assessment period or collection period.