

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (1/4)

(1)按稅目別分

單位：件；新臺幣千元

年 別 稅 目 別	受理情形 Cases Accepted			本 期 審 理 情 形 Interrogated in This Term						
	合 計 Total	上期未 結件數 No. of Pending of Last Term	本期受 理件數 No. of Accepted in This Term	依法免 議件數 No. of Not Indict- able by Law	依法免 罰件數 No. of Fine Free	依法併 案件數 No. of Consoli- dated	依法註 銷件數 No. of Cancelled	處 罰 Fined		未結 件數 No. of Pending
								件 數 No.	金 額 Amount	
102年	208,760	4,027	204,733	7,131	25,837	-	-	171,587	8,357,613	4,205
103年	164,662	4,209	160,453	5,222	26,172	-	-	131,525	9,299,023	1,743
104年	189,993	2,746	187,247	12,826	36,770	-	-	135,731	10,699,458	4,666
105年	396,128	4,974	391,154	77,962	66,309	-	-	245,991	8,007,250	5,866
106年	388,509	5,917	382,592	47,349	72,550	-	-	264,674	8,200,478	3,936
107年	302,915	5,113	297,802	48,732	52,040	-	-	200,544	6,552,369	1,599
108年	282,860	2,025	280,835	18,729	38,887	5,080	1,042	217,971	7,158,568	1,151
109年	243,008	1,151	241,857	12,474	36,237	3,678	774	189,411	5,132,783	434
營利事業所得稅	8,466	65	8,401	68	80	3	67	8,222	1,192,023	26
綜 合 所 得 稅	52,763	111	52,652	102	2,258	3	280	50,073	1,111,341	47
遺 產 稅	147	5	142	5	5	1	10	117	108,880	9
贈 與 稅	170	2	168	3	1	1	10	154	61,205	1
貨 物 稅	102	2	100	3	16	-	-	83	1,907	-
證 券 交 易 稅	2	-	2	-	-	-	-	2	2	-
期 貨 交 易 稅	-	-	-	-	-	-	-	-	-	-
菸 酒 稅	41	6	35	-	-	1	-	39	24,042	1
特 種 貨 物 及 勞 務 稅	20	5	15	3	-	1	2	14	17,493	-
營 業 稅	46,494	105	46,389	4,462	22,552	57	85	19,245	2,081,559	93
地 價 稅	30	1	29	4	20	-	-	6	1,990	-
土 地 增 值 稅	7	-	7	1	1	-	1	4	222	-
房 屋 稅	220	3	217	3	155	-	1	56	5,162	5
使 用 牌 照 稅	134,288	842	133,446	7,806	11,028	3,611	317	111,277	524,738	249
契 稅	1	-	1	-	-	-	-	1	6	-
印 花 稅	106	1	105	-	48	-	-	57	1,175	1
娛 樂 稅	151	3	148	14	73	-	1	61	1,038	2

資料來源：財政部所屬各機關及各縣市稽徵單位。

說 明：1. 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。
 2. 107年(含)以前，「依法免議」件數包含「依法併案」及「依法註銷」件數，「移送駁回或撤回」包含「撤案」、「退案」及「結案」。

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (1/4)

(1) by Tax Item

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						更正註銷案件		CY Tax Item
合計 Total		自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		Revised or Cancelled		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
284,514	12,871,863	119,662	3,462,150	164,852	9,409,713	50,105	14,944,463	2013
272,684	10,809,134	105,150	3,463,411	167,534	7,345,723	67,109	14,793,146	2014
209,280	8,749,134	99,816	2,954,841	109,464	5,794,293	58,347	9,545,003	2015
268,921	10,107,199	126,558	2,876,976	142,363	7,230,223	7,348	1,957,862	2016
295,022	9,548,858	127,834	2,892,409	167,188	6,656,449	4,610	3,421,725	2017
258,372	7,355,153	110,925	2,413,249	147,447	4,941,903	8,804	1,749,858	2018
279,609	6,404,969	117,438	2,481,204	162,171	3,923,765	4,535	1,691,826	2019
267,761	6,261,790	104,935	2,107,282	162,826	4,154,508	3,821	384,994	2020
8,134	1,044,453	6,669	422,159	1,465	622,293	48	18,360	Profit-seeking Enterprise Income Tax
53,193	1,073,501	44,303	524,167	8,890	549,334	292	104,267	Individual Income Tax
133	150,911	111	74,579	22	76,332	10	48,874	Estate Tax
165	80,641	148	44,493	17	36,148	2	2,089	Gift Tax
82	2,356	71	1,916	11	440	3	101	Commodity Tax
4	89	2	2	2	87	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
47	110,406	33	737	14	109,669	2	30	Tobacco and Alcohol Tax
57	57,709	11	6,886	46	50,823	-	2,676	Specifically Selected Goods and Services Tax
19,534	2,583,717	15,708	874,307	3,826	1,709,410	156	182,687	Business Tax
5	1,504	4	1,475	1	30	-	-	Land Value Tax
3	10,870	2	48	1	10,822	1	147	Land Value Increment Tax
62	4,309	61	4,184	1	124	1	150	House Tax
186,183	1,136,749	37,705	149,862	148,478	986,887	3,291	22,392	Vehicle License Tax
5	159	5	159	-	-	-	20	Deed Tax
50	1,096	43	1,076	7	20	4	696	Stamp Tax
104	3,321	59	1,231	45	2,090	11	2,507	Amusement Tax

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

Explanation : 1.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.

2.Prior to 2018, "Not Indictable by Law" included "Consolidated" and "Cancelled"; "Withdrawn or Rejected " included "Withdrawn", "Rejected" and "Closed".

表3-29. 違章漏稅案件處理及財務罰鍰執行情形 (2/4)

(1)按稅目別分

單位：件；新臺幣千元

年 別	本期執行情形 Executed in This Term							
	合 計		移 送 繳 納		發給執行憑證 Giving Execution Evidence		撤 案	
	Total		Fined Paid		Giving Execution Evidence		Withdrawn	
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
102年	178,382	13,248,335	50,131	1,901,796	127,121	10,777,076	1,130	569,463
103年	179,546	12,620,474	51,278	1,662,524	127,206	10,451,332	1,062	506,618
104年	127,909	8,076,274	30,916	1,480,756	96,451	6,538,541	542	56,977
105年	115,785	9,440,097	31,904	1,535,254	83,461	7,832,089	420	72,754
106年	133,530	5,345,982	49,190	1,201,825	83,811	4,001,946	529	142,211
107年	163,416	7,876,700	51,038	1,239,209	111,438	6,528,699	940	108,791
108年	155,787	5,636,921	54,044	973,581	101,359	4,614,856	245	46,957
109年	182,490	6,771,684	58,986	1,039,304	123,186	5,686,094	174	45,893
營利事業所得稅	2,135	1,044,634	600	121,371	1,533	923,264	-	-
綜 合 所 得 稅	12,694	803,520	6,957	210,365	5,674	565,688	12	27,464
遺 產 稅	27	59,247	16	54,822	11	4,425	-	-
贈 與 稅	35	644,949	12	6,899	23	638,051	-	-
貨 物 稅	22	235,024	7	18,701	15	216,324	-	-
證 券 交 易 稅	-	231	-	231	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-	-	-
菸 酒 稅	14	3,919	7	2,371	7	1,548	-	-
特 種 貨 物 及 稅 勞 務 稅	88	101,715	28	23,867	60	77,848	-	-
營 業 稅	4,657	2,445,583	1,861	368,756	2,778	2,059,905	16	16,881
地 價 稅	2	18,144	1	755	1	17,388	-	-
土 地 增 值 稅	1	290,202	-	777	1	289,425	-	-
房 屋 稅	2	125	1	124	1	1	-	-
使 用 牌 照 稅	162,731	1,102,345	49,474	229,268	113,022	871,182	146	1,548
契 稅	3	127	-	-	3	127	-	-
印 花 稅	12	18,260	8	470	4	17,791	-	-
娛 樂 稅	67	3,658	14	529	53	3,128	-	-

Table 3-29. The Execution of Cases of Tax Omission and Punitive Fines (2/4)

(1) by Tax Item

Unit : Case ; NT\$ 1,000

本期執行情形 Executed in This Term				更正調整案件		截至本期移送 執行未結案件		CY Tax Item
退 案 Rejected		結 案 Closed		Adjustment		Unexecuted, Up to Date		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
-	-	-	-	-	-	158,115	57,434,292	2013
-	-	-	-	-	-	128,243	52,227,712	2014
-	-	-	-	-	-	107,521	48,837,066	2015
-	-	-	-	-	-	129,125	46,577,788	2016
-	-	-	-	-	-	162,221	47,885,502	2017
-	-	-	-	-	-	145,097	44,942,716	2018
26	689	113	838	-987	-692,112	154,969	32,873,508	2019
45	286	99	107	-947	-313,512	134,358	29,942,819	2020
-	-	2	0	-36	-94,750	4,914	5,220,072	Profit-seeking Enterprise Income Tax
-	-	51	3	-76	-9,849	10,486	4,064,394	Individual Income Tax
-	-	-	-	-3	-21,483	74	1,384,684	Estate Tax
-	-	-	-	-1	-1,349	102	1,227,467	Gift Tax
-	-	-	-	-	-	26	243,520	Commodity Tax
-	-	-	-	-	-	5	457	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	37	184	1,792,807	Tobacco and Alcohol Tax
-	-	-	-	-1	-702	348	586,198	Specifically Selected Goods and Services Tax
1	42	1	0	-130	-181,430	7,339	13,972,627	Business Tax
-	-	-	-	-	-	2	189,081	Land Value Tax
-	-	-	-	-	-	2	320,848	Land Value Increment Tax
-	-	-	-	-	-	8	1,950	House Tax
44	244	45	103	-700	-3,988	110,810	858,830	Vehicle License Tax
-	-	-	-	-	-	-	-	Deed Tax
-	-	-	-	-	-	16	2,919	Stamp Tax
-	-	-	-	-	1	42	76,965	Amusement Tax