

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	
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
110年	234,897	434	234,463	12,970	39,622	3,379	597	177,678	5,053,888	651
111年	251,226	651	250,577	19,725	42,268	4,554	2,051	181,740	5,159,571	888
112年	288,526	888	287,638	20,666	44,701	4,609	540	217,365	6,812,818	645
113年	293,447	645	292,802	18,067	44,713	3,586	742	224,842	7,350,854	1,497
營利事業所得稅	9,075	68	9,007	61	56	17	81	8,636	1,496,556	224
綜 合 所 得 稅	64,408	142	64,238	236	4,973	9	413	58,398	1,861,960	379
遺 產 稅	616	9	565	1	151	-	13	394	111,741	57
贈 與 稅	196	1	194	8	1	-	1	180	85,080	6
貨 物 稅	105	2	99	1	4	-	1	94	41,797	5
證 券 交 易 稅	16	-	16	-	-	-	-	16	193	-
期 貨 交 易 稅	-	-	-	-	-	-	-	-	-	-
菸 酒 稅	36	1	35	1	-	-	-	33	1,858	2
特 種 貨 物 及 稅 勞 務 稅	3	-	3	-	-	-	-	3	241	-
營 業 稅	53,642	126	53,591	3,991	27,736	68	90	21,570	3,202,506	187
地 價 稅	34	1	33	6	22	-	-	6	152	-
土 地 增 值 稅	4	-	4	-	-	-	-	4	14	-
房 屋 稅	213	2	211	7	184	-	-	22	699	-
使 用 牌 照 稅	164,929	290	164,639	13,755	11,499	3,492	142	135,406	528,293	635
契 稅	4	-	4	-	1	-	-	3	11	-
印 花 稅	50	1	49	-	12	-	-	37	18,562	1
娛 樂 稅	114	2	112	-	72	-	1	40	1,191	1

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。

3. 107年(含)以前，「撤案」為「移送駁回或撤回」，爰包含「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 Revised or Cancelled		CY
合計 Total		自行繳納 Paid Voluntarily		移送執行 Transferred to Execute				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	Tax Item
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
260,239	5,861,951	102,957	2,323,838	157,282	3,538,112	8,563	795,635	2021
259,049	5,232,272	107,018	2,300,658	152,031	2,931,613	14,933	1,114,808	2022
301,819	6,256,528	124,840	2,788,185	176,979	3,468,343	13,119	3,519,657	2023
319,219	7,090,827	125,693	3,172,763	193,526	3,918,064	14,273	5,042,488	2024
8,943	961,105	7,538	670,200	1,405	290,904	309	1,195,907	Profit-seeking Enterprise Income Tax
61,463	1,894,452	52,412	1,117,103	9,051	777,349	648	903,019	Individual Income Tax
434	123,529	275	50,112	159	73,417	5	7,528	Estate Tax
181	107,033	165	67,046	16	39,987	17	247,910	Gift Tax
103	5,283	101	5,271	2	12	3	162,680	Commodity Tax
28	352	25	296	3	56	3	922	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
42	16,017	28	839	14	15,177	10	1,457	Tobacco and Alcohol Tax
19	23,493	1	208	18	23,285	1	292	Specifically Selected Goods and Services Tax
22,852	2,385,012	19,022	1,095,926	3,830	1,289,086	681	2,408,241	Business Tax
3	74	3	74	-	-	1	16,403	Land Value Tax
6	316,876	4	6,027	2	310,849	-	22,289	Land Value Increment Tax
22	826	20	616	2	210	1	25	House Tax
225,003	1,252,578	46,037	156,677	178,966	1,095,902	12,585	74,234	Vehicle License Tax
6	70	5	52	1	18	-	-	Deed Tax
40	2,334	29	1,597	11	737	1	1,125	Stamp Tax
74	1,792	28	719	46	1,073	8	454	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".

3.Prior to 2018, "Withdrawn" was referred to as "Withdrawn or Rejected", thus included "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 稅 目 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	
	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount
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
110年	162,674	4,708,018	49,346	910,952	113,095	3,789,792	147	7,166
111年	169,517	6,715,856	47,484	900,851	121,639	5,591,372	296	30,319
112年	158,342	6,015,730	51,193	1,001,612	106,956	4,840,332	91	83,403
113年	190,938	6,565,513	59,316	876,459	131,441	4,971,877	80	58,244
營利事業所得稅	1,859	611,318	592	108,267	1,259	501,463	2	44
綜 合 所 得 稅	9,670	1,308,472	4,721	245,729	4,905	1,052,288	6	9,654
遺 產 稅	145	49,614	60	10,561	85	39,053	-	-
贈 與 稅	27	280,514	5	11,844	21	268,670	-	-
貨 物 稅	8	5,651	3	4,939	5	713	-	-
證 券 交 易 稅	5	686	3	55	2	631	-	-
期 貨 交 易 稅	-	-	-	-	-	-	-	-
菸 酒 稅	53	77,366	7	1,677	45	61,441	1	14,249
特 種 貨 物 及 稅 勞 務 稅	65	133,719	10	15,381	55	118,338	-	-
營 業 稅	4,174	2,482,534	1,694	259,599	2,469	1,532,891	4	33,676
地 價 稅	1	177,943	-	-	1	177,943	-	-
土 地 增 值 稅	2	310,851	1	59	1	310,792	-	-
房 屋 稅	4	79	4	79	-	-	-	-
使 用 牌 照 稅	174,859	1,122,486	52,200	217,504	122,543	904,141	67	622
契 稅	1	18	1	18	-	-	-	-
印 花 稅	7	157	6	97	1	60	-	-
娛 樂 稅	58	4,104	9	651	49	3,453	-	-

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 Adjustment		截至本期移送 執行未結案件 Unexecuted, Up to Date		CY Tax Item
退 案 Rejected		結 案 Closed						
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
-	-	-	-	-	-	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
18	83	68	25	-281	-173,639	128,685	28,599,275	2021
15	358	83	192,957	-1,056	-869,908	110,143	23,945,124	2022
14	9,701	88	80,683	-205	-234,055	128,575	21,163,681	2023
14	2,904	87	656,029	-263	-348,656	130,900	18,167,575	2024
2	1,500	4	44	-17	-15,104	3,019	2,916,772	Profit-seeking Enterprise Income Tax
1	799	37	2	-45	-45,714	8,955	3,637,665	Individual Income Tax
-	-	-	-	2	-535	466	927,326	Estate Tax
-	-	1	0	-	1	54	615,817	Gift Tax
-	-	-	-	-	-	14	194,720	Commodity Tax
-	-	-	-	-	-	4	1,579	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	39	1,172,329	Tobacco and Alcohol Tax
-	-	-	-	1	1,520	156	378,399	Specifically Selected Goods and Services Tax
1	428	6	655,941	-94	-289,575	4,764	7,504,880	Business Tax
-	-	-	-	-	-	-	-	Land Value Tax
-	-	-	-	-	2	-	-	Land Value Increment Tax
-	-	-	-	-	-	6	1,087	House Tax
10	177	39	42	-111	730	113,383	768,357	Vehicle License Tax
-	-	-	-	-	-	-	-	Deed Tax
-	-	-	-	-	-	15	3,263	Stamp Tax
-	-	-	-	1	19	25	45,381	Amusement Tax