

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	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	
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
114年	321,992	1,497	320,495	19,757	71,588	4,665	660	223,867	8,263,002	1,455
營利事業所得稅	10,615	224	10,391	74	197	28	103	10,082	1,719,820	131
綜 合 所 得 稅	52,350	307	52,043	129	2,832	6	251	48,846	1,860,796	286
遺 產 稅	116	14	102	3	-	-	4	92	542,500	17
贈 與 稅	204	3	201	1	-	-	4	196	134,557	3
貨 物 稅	85	4	81	-	2	-	1	77	3,985	5
證 券 交 易 稅	5	-	5	-	-	-	-	5	424	-
期 貨 交 易 稅	-	-	-	-	-	-	-	-	-	-
菸 酒 稅	44	2	42	-	1	-	1	41	3,381	1
特 種 貨 物 及 勞 務 稅	-	-	-	-	-	-	-	-	-	-
營 業 稅	85,594	306	85,288	3,990	55,481	73	155	25,600	3,508,888	295
地 價 稅	17	-	17	1	8	-	1	7	1,611	-
土 地 增 值 稅	3	-	3	-	1	-	-	2	390	-
房 屋 稅	174	-	174	1	143	-	3	24	834	3
使 用 牌 照 稅	172,519	635	171,884	15,552	12,826	4,558	133	138,744	475,766	706
契 稅	4	-	4	-	-	-	-	4	47	-
印 花 稅	49	1	48	6	7	-	-	36	1,591	-
娛 樂 稅	194	1	193	-	90	-	4	92	6,510	8

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		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	
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
325,937	7,989,454	117,868	3,718,073	208,069	4,271,381	27,766	3,549,227	2025
10,178	1,915,556	8,792	1,156,643	1,386	758,912	622	372,286	Profit-seeking Enterprise Income Tax
49,812	1,707,171	40,557	869,337	9,255	837,834	1,113	374,501	Individual Income Tax
79	68,605	73	54,223	6	14,383	10	260,748	Estate Tax
190	131,519	179	127,444	11	4,074	11	55,020	Gift Tax
80	4,860	77	4,796	3	64	7	72,004	Commodity Tax
3	400	3	400	-	-	-	-	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
40	2,597	32	643	8	1,954	69	53,052	Tobacco and Alcohol Tax
16	14,036	2	1,775	14	12,261	-	-	Specifically Selected Goods and Services Tax
25,807	2,716,041	21,312	1,349,172	4,495	1,366,869	998	2,059,000	Business Tax
7	178,718	5	132	2	178,586	1	40	Land Value Tax
3	8,930	2	390	1	8,540	-	-	Land Value Increment Tax
19	445	19	445	-	-	1	1,418	House Tax
239,546	1,213,175	46,725	147,338	192,821	1,065,837	24,904	299,874	Vehicle License Tax
2	7	2	7	-	-	-	-	Deed Tax
44	19,898	32	1,162	12	18,736	2	17	Stamp Tax
111	7,497	56	4,167	55	3,331	28	1,266	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	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
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
114年	207,179	5,455,428	64,635	1,007,672	142,136	4,226,889	273	14,040
營利事業所得稅	1,700	682,372	606	74,675	1,086	572,078	2	3,931
綜 合 所 得 稅	9,235	858,539	4,680	302,723	4,517	553,226	8	1,910
遺 產 稅	20	94,868	11	74,449	8	20,209	1	210
贈 與 稅	24	63,327	6	3,652	18	59,674	-	-
貨 物 稅	7	54,696	2	14,679	4	60	-	-
證 券 交 易 稅	-	-	-	-	-	-	-	-
期 貨 交 易 稅	-	-	-	-	-	-	-	-
菸 酒 稅	18	462,305	3	745	15	461,560	-	-
特 種 貨 物 及 稅 勞 務 稅	54	80,688	15	12,089	39	68,600	-	-
營 業 稅	4,424	1,814,152	1,970	302,254	2,442	1,375,094	4	2,548
地 價 稅	2	178,586	1	642	1	177,943	-	-
土 地 增 值 稅	-	-	-	-	-	-	-	-
房 屋 稅	1	165	-	20	1	145	-	-
使 用 牌 照 稅	191,645	1,146,532	57,328	221,221	133,969	919,626	258	5,441
契 稅	-	-	-	-	-	-	-	-
印 花 稅	11	3,936	3	25	8	3,911	-	-
娛 樂 稅	38	15,262	10	498	28	14,764	-	-

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	
-	-	-	-	-	-	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
10	166	125	206,662	-511	-510,903	131,279	16,472,625	2025
-	-	6	31,688	-13	-13,387	2,692	2,979,926	Profit-seeking Enterprise Income Tax
-	-	30	680	-63	-230,812	8,527	2,782,405	Individual Income Tax
-	-	-	-	-	-1,873	51	774,707	Estate Tax
-	-	-	-	-	-3	40	538,335	Gift Tax
-	-	1	39,957	-	-400	8	138,292	Commodity Tax
-	-	-	-	-	-	1	60	Securities Transaction Tax
-	-	-	-	-	-	-	-	Futures Transaction Tax
-	-	-	-	-	-	52	798,156	Tobacco and Alcohol Tax
-	-	-	-	-	120	111	241,018	Specifically Selected Goods and Services Tax
-	-	8	134,257	-87	-257,740	5,522	7,477,898	Business Tax
-	-	-	-	-	-	-	-	Land Value Tax
-	-	-	-	-	-	1	8,540	Land Value Increment Tax
-	-	-	-	-	-	5	923	House Tax
10	166	80	79	-348	-6,802	114,211	680,859	Vehicle License Tax
-	-	-	-	-	-	-	-	Deed Tax
-	-	-	-	-	-	16	18,063	Stamp Tax
-	-	-	-	-	-5	42	33,444	Amusement Tax