

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

民國99年 1月 1日至 6月30日止

單位：件數：件
金額：新台幣千元

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	6,560	165,729	172,289	5,900	17,834	139,778	9,372,911	8,777
營利事業所得稅	337	6,705	7,042	111	776	5,488	2,721,421	667
綜合所得稅	9	26,793	26,802	171	429	25,288	1,269,222	914
遺產稅	47	139	186	6	4	107	189,727	69
贈與稅	86	247	333	16	2	236	199,550	79
貨物稅	20	61	81	3	—	42	17,913	36
菸酒稅	48	157	205	6	—	144	21,862	55
證券交易稅	3	6	9	—	—	8	1,942	1
期貨交易稅	—	3	3	—	—	2	754	1
營業稅	737	24,448	25,185	1,095	10,186	12,837	3,596,206	1,067
印花稅	12	105	117	2	10	102	2,546	3
使用牌照稅	5,178	106,405	111,583	4,478	6,027	95,279	1,196,319	5,799
土地稅	4	21	25	2	5	9	21,191	9
房屋稅	30	290	320	7	163	124	17,029	26
娛樂稅	47	326	373	2	230	96	116,394	45
契稅	2	23	25	1	2	16	835	6

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
 — by Item of Tax
 Jan. 1 ~ June 30, 2010

Unit : Case
 NT\$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court in This Term						Item of Tax
自行繳納 Paid Voluntarily		移送法院 Transferred to Law Court		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
67,135	2,515,362	87,316	8,380,608	154,451	10,895,970	Grand Total
3,452	350,697	2,096	1,199,903	5,548	1,550,600	Profit-seeking Enterprise Income Tax
16,680	756,755	12,461	647,031	29,141	1,403,786	Individual Income Tax
113	109,993	27	332,442	140	442,435	Estate Tax
246	111,607	41	138,211	287	249,818	Gift Tax
78	21,466	34	147,073	112	168,539	Commodity Tax
61	1,136	156	223,424	217	224,560	Tobacco and Alcohol Tax
8	1,186	1	3	9	1,189	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
10,233	785,107	5,109	4,538,053	15,342	5,323,160	Business Tax
106	4,413	25	5,887	131	10,300	Stamp Tax
35,870	217,192	67,273	1,130,968	103,143	1,348,160	License Tax
14	142,174	6	6,715	20	148,889	Land Tax
125	11,809	9	1,404	134	13,213	House Tax
141	1,129	78	9,494	219	10,623	Amusement Tax
8	698	—	—	8	698	Deed 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)

民國99年 1月 1日至 6月30日止

單位：件數：件
金額：新台幣千元

稅目別	更正註銷案件		截至本期未繳未移送		本期執行情形 Executed in This Term			
	Revised or Cancelled		Not Yet Transferred or Paid the Fine		移送繳納 Fined Paid after Transferred to Court		發給執行憑證 Given on Execution Certificate	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總計	24,301	12,646,032	394,503	96,246,355	28,898	1,225,132	68,761	11,515,742
營利事業所得稅	2,022	951,317	12,064	17,181,830	429	82,717	2,412	986,015
綜合所得稅	9,894	1,658,950	95,704	13,803,476	6,375	140,780	10,445	631,001
遺產稅	19	89,680	68	1,714,573	19	80,366	6	3,772
贈與稅	43	383,711	524	8,043,701	24	115,420	33	186,777
貨物稅	42	1,986,415	131	4,974,067	9	87,789	65	2,140,085
菸酒稅	7	59	201	1,626,275	23	2,733	40	432,968
證券交易稅	2	30	180	134,920	—	34	8	5,132
期貨交易稅	—	—	2	754	—	—	—	—
營業稅	4,356	7,313,900	46,830	42,303,560	1,392	434,349	5,849	6,339,615
印花稅	14	581	449	208,218	5	1,878	14	2,738
使用牌照稅	7,868	169,182	237,598	4,820,594	20,577	252,350	49,667	713,144
土地稅	-2	45,755	91	377,003	1	20,708	5	25,015
房屋稅	-3	2,211	47	60,006	5	394	2	142
娛樂稅	37	44,171	571	757,733	37	4,982	213	49,298
契稅	2	70	43	239,645	2	632	2	40

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
 —by Item of Tax (Cont.1 End)
 Jan. 1~June 30, 2010

Unit : Case
 NT\$ 1,000

本期執行情形 Executed in This Term				截至本期未執行案件		Item of Tax
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	
2,135	1,447,181	99,794	14,188,055	223,433	107,505,216	Grand Total
45	145,264	2,886	1,213,996	12,488	11,000,545	Profit-seeking Enterprise Income Tax
363	57,436	17,183	829,217	36,022	6,616,321	Individual Income Tax
4	11,255	29	95,393	265	2,729,133	Estate Tax
2	3,479	59	305,676	402	4,217,447	Gift Tax
2	40,907	76	2,268,781	204	5,062,420	Commodity Tax
—	—	63	435,701	502	2,164,477	Tobacco and Alcohol Tax
3	60	11	5,226	15	8,789	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
248	1,164,121	7,489	7,938,085	33,815	71,609,097	Business Tax
—	—	19	4,616	320	142,859	Stamp Tax
1,459	20,594	71,703	986,088	137,957	2,411,268	License Tax
—	—	6	45,723	60	610,328	Land Tax
—	—	7	536	39	40,737	House Tax
9	4,065	259	58,345	1,328	576,476	Amusement Tax
—	—	4	672	16	315,319	Deed Tax