

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

單位：件數：件

民國99年 7月 1日至12月31日止

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	8,878	158,417	167,295	8,436	24,462	129,905	12,465,771	4,393
營利事業所得稅	667	3,969	4,636	89	207	4,051	1,505,213	289
綜合所得稅	914	28,603	29,517	282	276	28,959	1,857,522	—
遺產稅	69	119	188	8	3	144	621,423	33
贈與稅	79	257	336	9	7	293	691,758	27
貨物稅	36	52	88	5	2	76	344,423	5
菸酒稅	55	201	256	2	2	222	270,984	30
證券交易稅	1	3	4	—	—	4	1,567	—
期貨交易稅	1	—	1	—	—	1	104	—
營業稅	1,067	30,059	31,126	1,641	13,382	15,448	5,751,873	655
印花稅	3	127	130	5	12	107	1,017	6
使用牌照稅	5,900	94,418	100,318	6,358	10,137	80,409	1,038,999	3,315
土地稅	9	45	54	4	37	9	366,735	4
房屋稅	42	249	291	14	188	74	3,173	15
娛樂稅	29	289	318	17	202	85	9,440	14
契稅	6	26	32	2	7	23	1,540	—

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
— by Item of Tax

Unit : Case
NT\$ 1,000

July 1 ~ Dec. 31, 2010

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	
78,234	2,718,397	111,500	6,057,111	189,734	8,775,508	
2,571	428,721	2,333	994,505	4,904	1,423,226	Profit-seeking Enterprise Income Tax
21,494	855,389	13,279	636,976	34,773	1,492,365	Individual Income Tax
126	183,676	17	64,028	143	247,704	Estate Tax
239	101,985	34	177,245	273	279,230	Gift Tax
95	6,463	16	51,391	111	57,854	Commodity Tax
55	7,885	130	69,438	185	77,323	Tobacco and Alcohol Tax
4	5,859	1	2	5	5,861	Securities Transactions Tax
2	400	—	—	2	400	Futures Transactions Tax
11,279	838,427	4,371	2,712,222	15,650	3,550,649	Business Tax
79	2,670	11	760	90	3,430	Stamp Tax
42,099	264,810	91,146	1,320,176	133,245	1,584,986	License Tax
18	10,582	2	1,014	20	11,596	Land Tax
73	546	96	26,280	169	26,826	House Tax
83	10,478	60	2,343	143	12,821	Amusement Tax
17	506	4	731	21	1,237	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)

單位：件數：件

金額：新台幣千元

民國99年 7月 1日至12月31日止

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	45,435	14,430,771	387,426	102,346,904	31,040	1,252,008	96,957	15,699,807
營利事業所得稅	3,038	4,216,005	12,226	15,027,783	590	134,699	4,058	1,855,899
綜合所得稅	10,117	844,901	93,202	14,411,461	6,438	184,160	12,983	999,873
遺產稅	32	116,854	51	2,013,055	20	79,616	14	40,005
贈與稅	47	200,016	538	8,689,019	26	38,025	43	162,279
貨物稅	60	121,898	104	5,312,164	3	53,902	68	172,229
菸酒稅	36	417,992	335	1,966,314	12	954	131	552,590
證券交易稅	—	—	182	130,910	—	—	3	284
期貨交易稅	1	458	—	—	—	—	—	—
營業稅	6,549	7,822,495	49,159	48,058,507	1,416	397,154	8,902	10,743,460
印花稅	53	7,309	463	206,131	19	4,251	50	7,635
使用牌照稅	25,399	536,139	230,356	4,798,553	22,471	306,434	70,386	1,049,179
土地稅	-10	53,726	85	717,841	2	43,561	-5	39,425
房屋稅	72	87,924	564	422,157	28	6,630	283	73,591
娛樂稅	39	4,995	116	352,928	13	1,232	39	3,166
契稅	2	59	45	240,081	2	1,390	2	192

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
— by Item of Tax (Cont.1 End)

Unit : Case
NT\$ 1,000

July 1 ~ Dec. 31, 2010

本期執行情形 Executed in This Term				截至本期未執行案件 Unexecuted		Item of Tax
移送駁回或撤回 Withdrawn Rejected		合計 Total				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
1,398	989,151	129,395	17,940,966	205,538	95,621,358	Grand Total
108	124,072	4,756	2,114,670	10,065	9,880,380	Profit-seeking Enterprise Income Tax
463	85,018	19,884	1,269,051	29,417	5,984,246	Individual Income Tax
3	1,758	37	121,379	245	2,671,782	Estate Tax
6	138,094	75	338,398	361	4,056,294	Gift Tax
1	1,197	72	227,328	148	4,886,483	Commodity Tax
1	11,780	144	565,324	487	1,668,584	Tobacco and Alcohol Tax
—	—	3	284	14	8,514	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
307	618,184	10,625	11,758,798	27,561	62,562,521	Business Tax
—	—	69	11,886	261	131,730	Stamp Tax
506	8,506	93,363	1,364,119	135,740	2,367,325	License Tax
—	—	-3	82,986	66	528,356	Land Tax
2	527	313	80,748	1,013	544,686	House Tax
1	15	53	4,413	144	15,989	Amusement Tax
—	—	4	1,582	16	314,468	Deed Tax