

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100年 1月 1日至 6月30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	4,354	123,212	127,566	4,477	12,160	104,826	6,635,132	6,103
營利事業所得稅	288	5,907	6,195	89	32	5,465	2,344,492	609
綜合所得稅	—	24,012	24,012	115	455	22,686	973,186	756
遺產稅	33	92	125	5	2	94	152,180	24
贈與稅	26	200	226	4	2	200	654,608	20
貨物稅	5	28	33	—	—	28	11,419	5
菸酒稅	25	123	148	4	—	114	8,368	30
證券交易稅	—	6	6	—	—	6	309	—
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	625	21,941	22,566	1,192	9,350	11,284	1,679,736	740
印花稅	6	95	101	5	7	83	1,111	6
使用牌照稅	3,313	70,241	73,554	3,052	2,016	64,631	746,419	3,855
土地稅	4	43	47	2	18	16	27,271	11
房屋稅	15	285	300	7	189	78	5,635	26
娛樂稅	14	190	204	1	88	101	29,366	14
契稅	—	49	49	1	1	40	1,032	7

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

Unit : Case
NT\$ 1,000

Jan. 1 ~ June 30, 2011

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	
66,825	2,091,459	72,262	5,555,763	139,087	7,647,222	
3,984	295,992	1,770	1,032,723	5,754	1,328,715	Profit-seeking Enterprise Income Tax
17,013	769,169	6,732	644,961	23,745	1,414,130	Individual Income Tax
104	231,400	21	105,207	125	336,607	Estate Tax
210	75,530	37	62,373	247	137,903	Gift Tax
99	3,889	14	22,307	113	26,196	Commodity Tax
81	990	136	135,633	217	136,623	Tobacco and Alcohol Tax
7	368	—	—	7	368	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
10,662	438,609	2,919	2,552,489	13,581	2,991,098	Business Tax
86	1,882	8	67	94	1,949	Stamp Tax
34,349	238,669	60,527	986,871	94,876	1,225,540	License Tax
19	15,467	3	3,420	22	18,887	Land Tax
68	2,167	87	8,046	155	10,213	House Tax
103	15,984	7	1,628	110	17,612	Amusement Tax
40	1,343	1	38	41	1,381	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

國100年 1月 1日至 6月30止日

稅目別	更正註銷案件		截至本期未繳未移送		本期執行情形			
	Revised or Cancelled		Not Yet Transferred or Paid the Fine		移送繳納		發給執行憑證	
	件數	金額	件數	金額	件數	金額	件數	金額
	No.	Amount	No.	Amount	No.	Amount	No.	Amount
總計	23,199	12,095,693	397,338	100,063,949	26,107	1,063,707	70,710	12,188,239
營利事業所得稅	2,489	1,520,963	11,875	16,007,827	451	126,618	2,567	1,505,947
綜合所得稅	9,351	828,296	90,749	13,825,726	5,513	148,763	9,095	739,033
遺產稅	30	52,900	—	1,868,270	11	22,909	12	22,057
贈與稅	35	251,358	488	9,091,111	22	77,488	33	131,921
貨物稅	19	105,108	46	5,378,113	2	49,004	48	187,403
菸酒稅	41	125,253	285	1,628,975	30	4,734	119	151,416
證券交易稅	3	1,313	179	127,890	—	3	2	1,043
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	5,324	8,262,341	46,562	46,644,551	1,185	374,820	5,658	8,528,495
印花稅	33	18,692	107	150,260	9	2,128	9	4,172
使用牌照稅	5,818	740,590	246,290	4,349,405	18,868	247,165	53,025	871,765
土地稅	—	138,474	45	608,956	1	3,053	3	14,572
房屋稅	38	40,611	539	355,658	12	6,145	128	28,170
娛樂稅	15	8,641	151	16,175	2	119	10	2,224
契稅	3	1,153	22	11,032	1	758	1	21

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

Jan. 1 ~ June 30, 2011

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	
3,351	488,056	100,168	13,740,002	176,592	85,407,296	Grand Total
37	38,087	3,055	1,670,652	8,677	9,343,631	Profit-seeking Enterprise Income Tax
196	13,151	14,804	900,947	21,759	5,759,919	Individual Income Tax
4	73,007	27	117,973	226	2,562,590	Estate Tax
2	13,886	57	223,295	331	3,840,648	Gift Tax
1	1,878	51	238,285	87	4,453,798	Commodity Tax
—	—	149	156,150	355	1,493,195	Tobacco and Alcohol Tax
—	—	2	1,046	12	7,468	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
130	284,909	6,973	9,188,224	23,523	54,786,303	Business Tax
2	4,913	20	11,213	97	77,316	Stamp Tax
2,960	25,629	74,853	1,144,559	111,212	1,989,138	License Tax
-7	32,045	-3	49,670	9,355	593,476	Land Tax
26	564	166	34,879	894	477,968	House Tax
—	-13	12	2,330	29	19,217	Amusement Tax
—	—	2	779	35	2,629	Deed Tax