

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 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	6,116	126,311	132,427	4,145	13,946	106,668	6,039,931	7,668
營利事業所得稅	609	3,567	4,176	137	51	3,639	1,599,078	349
綜合所得稅	756	29,298	30,054	185	508	29,361	1,756,223	—
遺產稅	24	86	110	10	2	88	83,855	10
贈與稅	20	225	245	9	1	209	246,734	26
貨物稅	5	57	62	2	—	54	8,846	6
菸酒稅	30	91	121	—	—	111	14,161	10
證券交易稅	—	—	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	740	26,552	27,292	1,636	11,264	13,667	1,606,436	725
特種貨物及勞務稅	—	5	5	—	—	3	21	2
印花稅	6	85	91	5	7	60	3,164	19
使用牌照稅	3,868	65,778	69,646	2,155	1,809	59,217	642,416	6,465
土地稅	11	53	64	1	14	48	56,963	1
房屋稅	12	267	279	2	109	132	18,763	36
娛樂稅	28	229	257	3	181	55	2,411	18
契稅	7	18	25	—	—	24	860	1

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, 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	
83,940	2,085,590	125,896	5,514,666	209,836	7,600,256	
2,600	293,385	2,267	1,254,765	4,867	1,548,150	Profit-seeking Enterprise Income Tax
22,161	794,072	11,768	609,512	33,929	1,403,584	Individual Income Tax
201	123,668	16	69,353	217	193,021	Estate Tax
314	161,495	31	105,942	345	267,437	Gift Tax
88	5,089	18	40,657	106	45,746	Commodity Tax
119	3,620	161	53,872	280	57,492	Tobacco and Alcohol Tax
3	122	5	17	8	139	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
11,550	404,212	3,432	1,691,380	14,982	2,095,592	Business Tax
1	8	—	—	1	8	Specifically Selected Goods and Services Tax
61	2,238	15	17,537	76	19,775	Stamp Tax
46,549	259,944	108,026	1,553,237	154,575	1,813,181	License Tax
49	14,180	12	39,860	61	54,040	Land Tax
90	9,459	7	1,094	97	10,553	House Tax
121	9,841	134	77,392	255	87,233	Amusement Tax
33	4,257	4	48	37	4,305	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 7月 1日至12月31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 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	29,797	16,131,008	351,635	99,020,820	28,235	1,136,198	86,196	15,941,720
營利事業所得稅	2,154	1,913,296	11,238	16,130,783	451	80,439	2,713	1,976,679
綜合所得稅	8,004	1,236,476	86,776	13,845,339	4,945	188,389	8,357	882,523
遺產稅	17	455,834	-133	1,321,247	16	75,462	10	13,006
贈與稅	75	823,188	344	8,639,580	18	50,216	65	384,672
貨物稅	13	107,018	14	5,310,300	8	60,157	33	76,105
菸酒稅	49	126,326	183	1,697,232	21	1,559	114	237,472
證券交易稅	5	291	167	127,709	—	2	1	249
期貨交易稅	8	5,748	-8	-5,748	—	—	—	—
營業稅	6,034	10,772,231	45,220	47,071,334	1,177	311,560	5,868	11,040,148
特種貨物及勞務稅	—	—	2	13	—	—	—	—
印花稅	11	12,062	120	132,929	11	20,391	39	11,332
使用牌照稅	13,387	425,141	206,803	3,889,547	21,543	288,020	68,615	1,120,482
土地稅	-4	16,856	41	605,392	8	42,756	5	10,369
房屋稅	19	10,297	58	14,174	3	75	3	2,918
娛樂稅	25	224,546	801	235,100	34	16,452	373	185,765
契稅	—	1,698	9	5,889	—	720	—	—

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, 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	
1,064	706,308	115,495	17,784,226	145,082	11,826,556	Grand Total
32	8,645	3,196	2,065,763	1,054	1,169,471	Profit-seeking Enterprise Income Tax
242	20,927	13,544	1,091,839	3,262	904,268	Individual Income Tax
3	4,971	29	93,439	25	848,340	Estate Tax
2	7,688	85	442,576	36	293,193	Gift Tax
—	—	41	136,262	14	130,277	Commodity Tax
2	442	137	239,473	74	604,809	Tobacco and Alcohol Tax
—	—	1	251	6	20	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
139	648,022	7,184	11,999,730	2,018	4,740,732	Business Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
1	10	51	31,733	60	63,582	Stamp Tax
641	15,390	90,799	1,423,892	137,766	2,318,240	License Tax
—	—	13	53,125	29	390,921	Land Tax
—	—	6	2,993	20	4,519	House Tax
2	213	409	202,430	710	357,509	Amusement Tax
—	—	—	720	8	675	Deed Tax