

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101年 1月 1日至 6月30日止

金額：新臺幣千元

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	7,638	102,640	110,278	4,278	12,369	88,668	5,339,677	4,963
營利事業所得稅	349	5,082	5,431	117	51	4,849	1,463,893	414
綜合所得稅	—	22,031	22,031	197	454	20,387	800,278	993
遺產稅	10	95	105	7	1	72	84,597	25
贈與稅	26	166	192	1	—	159	1,079,107	32
貨物稅	6	35	41	—	—	34	30,706	7
菸酒稅	10	60	70	1	3	60	8,858	6
證券交易稅	—	13	13	—	—	11	588	2
期貨交易稅	—	—	—	—	—	—	—	—
營業稅	725	22,821	23,546	1,958	9,946	10,961	1,249,437	681
特種貨物及勞務稅	2	94	96	—	10	51	7,354	35
印花稅	19	50	69	15	8	37	2,421	9
使用牌照稅	6,435	51,587	58,022	1,971	1,592	51,764	581,542	2,695
土地稅	1	35	36	4	14	18	1,916	—
房屋稅	20	255	275	2	125	122	9,441	26
娛樂稅	34	293	327	5	163	133	18,969	26
契稅	1	23	24	—	2	10	570	12

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, 2012

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	
65,665	1,904,056	88,032	5,339,989	153,697	7,244,045	
3,441	315,891	1,835	1,124,112	5,276	1,440,003	Profit-seeking Enterprise Income Tax
16,429	651,726	5,948	567,863	22,377	1,219,589	Individual Income Tax
125	252,470	22	224,501	147	476,971	Estate Tax
204	127,942	43	157,545	247	285,487	Gift Tax
62	4,125	14	9,154	76	13,279	Commodity Tax
50	749	63	81,217	113	81,966	Tobacco and Alcohol Tax
6	300	1	12	7	312	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
9,509	334,266	2,600	2,016,601	12,109	2,350,867	Business Tax
29	1,657	—	—	29	1,657	Specifically Selected Goods and Services Tax
32	1,723	18	2,817	50	4,540	Stamp Tax
35,434	178,519	77,299	1,033,184	112,733	1,211,703	License Tax
19	9,109	—	20	19	9,129	Land Tax
129	12,102	103	6,022	232	18,124	House Tax
189	13,107	84	116,921	273	130,028	Amusement Tax
7	370	2	20	9	390	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：新臺幣千元

國101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 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	24,629	8,510,431	334,592	98,263,333	28,250	960,184	71,452	9,400,512
營利事業所得稅	1,447	1,065,766	11,082	16,450,922	394	98,717	1,667	1,308,929
綜合所得稅	8,236	576,410	82,853	13,248,812	3,991	137,028	6,090	385,871
遺產稅	18	60,081	-213	885,325	10	52,548	9	8,055
贈與稅	43	309,548	255	9,463,907	22	47,740	38	326,764
貨物稅	9	105,819	-29	5,341,002	11	51,286	6	117,659
菸酒稅	38	161,380	185	1,744,396	17	5,281	93	284,910
證券交易稅	4	2,535	174	131,291	—	—	6	2,558
期貨交易稅	—	—	-8	-5,748	—	—	—	—
營業稅	3,704	5,932,774	43,774	46,243,421	977	268,677	3,260	6,052,088
特種貨物及勞務稅	—	—	24	5,710	—	—	—	—
印花稅	3	6,615	112	133,110	11	7,064	8	8,915
使用牌照稅	11,087	264,107	195,515	3,883,666	22,774	272,579	60,033	876,681
土地稅	-1	2,001	41	596,178	5	4,269	—	—
房屋稅	3	1,886	664	98,844	22	12,091	108	7,913
娛樂稅	38	21,509	153	36,428	13	2,276	134	20,169
契稅	—	—	10	6,069	3	628	—	—

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, 2012

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	
1,163	256,800	100,865	10,617,496	174,211	67,861,656	
51	53,086	2,112	1,460,732	7,471	8,196,013	Profit-seeking Enterprise Income Tax
213	13,323	10,294	536,222	15,637	5,309,233	Individual Income Tax
4	8,478	23	69,081	212	2,693,924	Estate Tax
4	13,491	64	387,995	256	3,273,564	Gift Tax
2	1,435	19	170,380	59	4,196,967	Commodity Tax
1	25	111	290,216	332	1,102,023	Tobacco and Alcohol Tax
—	—	6	2,558	10	1,260	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
146	154,203	4,383	6,474,968	17,988	40,019,586	Business Tax
—	—	—	—	—	—	Specifically Selected Goods and Services Tax
—	—	19	15,979	59	50,420	Stamp Tax
735	11,706	83,542	1,160,966	131,523	2,190,458	License Tax
—	—	5	4,269	24	386,672	Land Tax
1	174	131	20,178	108	187,754	House Tax
6	879	153	23,324	525	253,715	Amusement Tax
—	—	3	628	7	67	Deed Tax