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

101年 7月 1日至12月31日止　　單位：件；新臺幣千元

稅目別	受理情形 Cases Accepted		合計	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	Total	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 件數 No.	處罰 Fined 金額 Amount	未結件數 No. of Unclosed
總計	**4,963**	**107,705**	**112,668**	**4,901**	**13,063**	**90,682**	**5,219,730**	**4,022**
營利事業所得稅	414	2,527	2,941	58	31	2,552	1,255,635	300
綜合所得稅	993	22,482	23,475	147	491	22,833	1,101,896	4
遺產稅	25	100	125	3	2	109	105,267	11
贈與稅	32	164	196	2	1	174	191,116	19
營業稅	681	25,170	25,851	2,758	10,339	11,997	1,798,580	757
貨物稅	7	45	52	—	—	51	17,394	1
菸酒稅	6	60	66	4	2	56	43,079	4
證券交易稅	2	9	11	—	—	7	91	4
期貨交易稅	—	—	—	—	—	—	—	—
土地稅	—	34	34	2	16	14	31,298	2
房屋稅	26	241	267	14	124	102	8,537	27
使用牌照稅	2,695	56,135	58,830	1,885	1,802	52,321	575,692	2,822
契稅	12	20	32	10	4	17	534	1
印花稅	9	78	87	5	16	65	3,752	1
娛樂稅	26	328	354	3	209	114	9,516	28
特種貨物及勞務稅	35	312	347	10	26	270	77,343	41

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

July 1～Dec. 31, 2012 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	
63,870	**2,059,736**	**95,457**	**4,345,563**	**159,327**	**6,405,299**	**Grand Total**
1,921	268,101	1,851	999,297	3,772	1,267,398	Profit-seeking Enterprise Income Tax
18,477	590,082	9,449	596,718	27,926	1,186,800	Individual Income Tax
142	351,182	16	85,023	158	436,205	Estate Tax
189	80,993	21	208,482	210	289,475	Gift Tax
9,335	494,596	2,852	1,325,345	12,187	1,819,941	Business Tax
63	6,535	4	3,752	67	10,287	Commodity Tax
60	1,514	24	7,166	84	8,680	Tobacco and Alcohol Tax
8	734	—	—	8	734	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
22	12,811	—	20	22	12,831	Land Tax
165	34,781	65	22,416	230	57,197	House Tax
33,103	195,125	81,065	1,085,886	114,168	1,281,011	License Tax
8	216	2	377	10	593	Deed Tax
78	6,754	10	50	88	6,804	Stamp Tax
174	6,441	86	8,332	260	14,773	Amusement Tax
125	9,871	12	2,699	137	12,570	Specifically Selected Goods and Services 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)

101年 7月 1日至12月31日止　　單位：件；新臺幣千元

稅目別	更正註銷案件 Revised or Cancelled		截至本期未繳未移送 Not Yet Transferred or Paid the Fine		本期執行情形 Executed in This Term			
					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	**16,335**	**10,458,034**	**323,294**	**97,593,261**	**27,467**	**831,501**	**72,425**	**10,069,652**
營利事業所得稅	1,412	801,139	10,239	17,092,566	401	69,356	1,725	1,412,838
綜合所得稅	5,747	714,982	76,915	13,182,504	3,559	146,236	4,729	678,948
遺產稅	16	25,751	-266	612,997	13	28,681	7	22,070
贈與稅	34	1,089,455	198	8,308,443	18	40,149	13	32,349
營業稅	3,776	5,592,542	43,189	46,493,934	887	195,729	3,100	5,135,767
貨物稅	10	1,423,358	-49	5,176,634	6	56,886	6	1,251,883
菸酒稅	29	589,567	262	1,802,648	6	2,131	134	613,420
證券交易稅	2	151	171	130,497	1	94	—	—
期貨交易稅	—	—	-8	-5,748	—	—	—	—
土地稅	—	18,108	35	597,424	1	6,232	2	887
房屋稅	5	1,803	594	71,089	18	9,729	61	22,447
使用牌照稅	5,297	187,180	191,618	3,891,276	22,532	275,202	62,517	884,783
契稅	—	—	18	6,032	4	24	1	22
印花稅	3	12,102	97	118,011	5	85	11	55
娛樂稅	—	1,665	128	44,702	16	911	119	14,183
特種貨物及勞務稅	4	231	153	70,252	—	56	—	—

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

July 1～Dec. 31, 2012 Unit：Case ; NT$ 1,000

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	
1,258	**903,879**	**101,150**	**11,805,032**	**168,518**	**60,402,187**	**Grand Total**
64	41,708	2,190	1,523,902	7,132	7,671,408	Profit-seeking Enterprise Income Tax
173	54,630	8,461	879,814	16,625	5,026,137	Individual Income Tax
6	62,291	26	113,042	202	2,665,905	Estate Tax
—	1	31	72,499	246	3,409,547	Gift Tax
281	728,649	4,268	6,060,145	16,572	35,284,786	Business Tax
—	—	12	1,308,769	51	2,891,950	Commodity Tax
—	—	140	615,551	216	493,638	Tobacco and Alcohol Tax
—	—	1	94	9	1,166	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
—	—	3	7,119	21	379,573	Land Tax
2	261	81	32,437	92	177,733	House Tax
730	15,326	85,779	1,175,311	126,809	2,101,033	License Tax
—	—	5	46	4	398	Deed Tax
—	—	16	140	53	50,330	Stamp Tax
2	1,013	137	16,107	474	245,940	Amusement Tax
—	—	—	56	12	2,643	Specifically Selected Goods and Services Tax