表3-14. 違章漏稅案件處理及財務罰鍰執行情形－按機關別分

101年 7月 1日至12月31日止　　單位：件；新臺幣千元

機關別	受理情形 Cases Accepted		合計	本期審理情形 Interrogated in This Term				未結件數
	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	No. of Unclosed
臺灣地區	**4,963**	**107,705**	**112,668**	**4,901**	**13,063**	**90,682**	**5,219,730**	**4,022**
財政部所屬機關	2,195	50,869	53,064	2,982	10,892	38,049	4,590,401	1,141
臺北國稅局	607	14,387	14,994	1,986	3,190	9,748	1,708,154	70
北區國稅局	846	16,739	17,585	206	3,011	13,808	1,183,486	560
中區國稅局	532	9,323	9,855	587	2,188	6,594	1,024,354	486
南區國稅局	109	6,836	6,945	156	2,348	4,421	255,288	20
高雄國稅局	101	3,584	3,685	47	155	3,478	419,119	5
直轄市及縣(市)稽徵機關	2,768	56,836	59,604	1,919	2,171	52,633	629,329	2,881
新北市	36	8,779	8,815	230	189	8,328	101,931	68
臺北市	147	3,606	3,753	180	505	3,024	50,503	44
臺中市	16	4,479	4,495	162	142	4,191	48,339	—
臺南市	111	7,909	8,020	125	226	7,657	81,188	12
高雄市	580	4,123	4,703	132	208	4,331	71,911	32
宜蘭縣	68	599	667	2	6	659	6,843	—
桃園縣	933	7,341	8,274	424	190	5,448	69,048	2,212
新竹縣	4	2,158	2,162	30	33	2,099	19,625	—
苗栗縣	10	1,292	1,302	19	22	1,253	14,393	8
彰化縣	133	2,913	3,046	72	86	2,873	35,525	15
南投縣	112	2,056	2,168	35	225	1,770	15,338	138
雲林縣	20	2,308	2,328	60	137	2,116	20,198	15
嘉義縣	—	1,633	1,633	123	50	1,460	13,342	—
屏東縣	472	2,111	2,583	39	58	2,271	32,037	215
臺東縣	—	1,257	1,257	151	23	1,083	8,978	—
花蓮縣	57	1,287	1,344	39	20	1,279	14,271	6
澎湖縣	—	97	97	—	2	95	895	—
基隆市	6	1,232	1,238	64	19	1,149	10,106	6
新竹市	5	855	860	17	9	803	8,234	31
嘉義市	58	801	859	15	21	744	6,624	79
金門縣	—	—	—	—	—	—	—	—

說　　明：本表自100年1月起，配合縣市改制直轄市(請參閱編製說明第七點)修正，其中南區國稅局所轄高雄縣分局改歸至高雄國稅局。

Table 3-14. The Execution of Cases of Tax Omission and Punitive Fines —by Agency

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						Agency
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**
30,320	1,803,608	14,229	3,228,482	44,549	5,032,090	Ministry of Finance Subordinative National Tax Admin.
4,140	788,003	2,618	864,150	6,758	1,652,153	National Taxation Bureau of Taipei
12,050	531,041	5,960	1,108,815	18,010	1,639,856	National Taxation Bureau of the Northern Area
7,146	215,508	2,029	663,458	9,175	878,966	National Taxation Bureau of the Central Area
4,646	134,862	1,586	242,911	6,232	377,773	National Taxation Bureau of the Southern Area
2,338	134,194	2,036	349,148	4,374	483,342	National Taxation Bureau of Kaohsiung
33,550	256,128	81,228	1,117,081	114,778	1,373,209	Revenue Service Office
3,168	23,067	25,860	313,393	29,028	336,460	New Taipei City
2,002	12,974	4,550	84,608	6,552	97,582	Taipei City
4,828	16,122	8,699	116,382	13,527	132,504	Taichung City
835	8,717	2,755	29,877	3,590	38,594	Tainan City
8,241	63,055	10,386	183,284	18,627	246,339	Kaohsiung City
121	1,144	839	8,625	960	9,769	Yilan County
2,777	53,921	6,401	105,127	9,178	159,048	Taoyuan County
986	8,832	1,363	14,990	2,349	23,822	Hsinchu County
343	3,802	746	11,299	1,089	15,101	Miaoli County
1,853	9,271	3,578	45,007	5,431	54,278	Changhua County
1,348	11,219	3,664	50,914	5,012	62,133	Nantou County
674	11,443	2,247	31,032	2,921	42,475	Yunlin County
1,015	3,778	1,630	16,889	2,645	20,667	Chiayi County
857	7,105	1,846	26,546	2,703	33,651	Pingtung County
1,880	12,723	1,709	17,756	3,589	30,479	Taitung County
866	3,384	1,149	14,956	2,015	18,340	Hualien County
20	166	86	597	106	763	Penghu County
633	2,102	1,527	20,063	2,160	22,165	Keelung City
596	2,184	1,383	16,336	1,979	18,520	Hsinchu City
507	1,119	810	9,400	1,317	10,519	Chiayi City
—	—	—	—	—	—	Kinmen County

Explanation：Since January 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information. In accordance with the related changes, the regional office of Kaohsiung county which used to be handled by the jurisdiction of National Taxation Bureau of the Southern Area are now handled by National Taxation Bureau of Kaohsiung.

表3-14. 違章漏稅案件處理及財務罰鍰執行情形－按機關別分(續1完)

101年 7月 1日至12月31日止　　單位：件；新臺幣千元

機關別	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
臺灣地區	**16,335**	**10,458,034**	**323,294**	**97,593,261**	**27,467**	**831,501**	**72,425**	**10,069,652**
財政部所屬機關	11,030	10,237,176	130,804	92,864,727	4,891	539,318	9,714	9,147,275
臺北國稅局	2,978	3,189,049	107,657	39,632,503	898	184,609	2,598	2,286,879
北區國稅局	5,009	3,265,381	28,921	41,109,844	2,008	178,213	3,324	2,698,437
中區國稅局	1,695	2,216,351	-16,133	5,736,131	795	89,159	1,808	2,466,302
南區國稅局	1,309	552,780	10,191	5,790,112	530	45,585	926	709,944
高雄國稅局	39	1,013,615	168	596,137	660	41,752	1,058	985,713
直轄市及縣(市)稽徵機關	5,305	220,858	192,709	4,704,570	22,576	292,183	62,711	922,377
新北市	492	8,051	11,487	183,602	4,880	57,514	23,246	303,846
臺北市	-2,582	-6,832	12,785	284,823	802	15,813	2,162	52,175
臺中市	5,486	76,673	3,425	278,652	3,523	41,809	8,236	117,759
臺南市	2,086	39,057	33,766	609,417	1,389	16,759	2,691	32,850
高雄市	-5,110	4,119	22,391	405,579	1,359	24,439	5,482	99,068
宜蘭縣	284	3,253	1,384	13,783	372	3,820	965	10,658
桃園縣	206	2,393	37,645	520,495	2,755	36,516	5,502	96,935
新竹縣	418	5,886	7,938	103,697	661	9,094	522	6,220
苗栗縣	31	439	1,044	33,609	153	1,466	196	2,749
彰化縣	197	2,005	1,001	30,693	1,202	15,340	2,682	41,693
南投縣	29	455	830	221,163	1,163	15,524	2,641	35,870
雲林縣	336	24,985	13,755	268,973	779	13,280	1,035	27,268
嘉義縣	788	12,346	9,652	291,073	523	5,209	1,142	11,604
屏東縣	1,695	38,109	17,321	246,474	892	12,437	1,782	28,097
臺東縣	—	—	7,858	174,654	494	4,936	1,018	10,729
花蓮縣	521	-20	3,247	299,859	432	5,860	605	8,185
澎湖縣	6	106	358	4,426	26	158	72	589
基隆市	410	9,631	1,824	167,938	396	4,217	1,464	18,503
新竹市	12	202	4,916	556,696	497	5,290	749	10,526
嘉義市	—	—	82	8,964	278	2,702	519	7,053
金門縣	—	—	—	—	—	—	—	—

Table 3-14. The Execution of Cases of Tax Omission and Punitive Fines —by Agency (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		Agency
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**
524	887,279	15,129	10,573,872	41,065	57,447,180	Ministry of Finance Subordinative National Tax Admin.
48	16,270	3,544	2,487,758	14,883	26,448,545	National Taxation Bureau of Taipei
408	706,925	5,740	3,583,575	14,098	15,465,383	National Taxation Bureau of the Northern Area
37	95,503	2,640	2,650,964	6,800	10,219,891	National Taxation Bureau of the Central Area
6	131	1,462	755,660	3,397	2,804,860	National Taxation Bureau of the Southern Area
25	68,450	1,743	1,095,915	1,887	2,508,501	National Taxation Bureau of Kaohsiung
734	16,600	86,021	1,231,160	127,453	2,955,007	Revenue Service Office
193	5,020	28,319	366,380	41,084	838,749	New Taipei City
61	1,531	3,025	69,519	6,941	184,438	Taipei City
31	621	11,790	160,189	11,279	401,587	Taichung City
105	2,189	4,185	51,798	7,030	332,263	Tainan City
132	4,005	6,973	127,512	13,278	262,963	Kaohsiung City
4	23	1,341	14,501	4,645	54,163	Yilan County
52	657	8,309	134,108	5,749	201,792	Taoyuan County
16	237	1,199	15,551	2,028	59,326	Hsinchu County
2	108	351	4,323	12,051	252,570	Miaoli County
51	789	3,935	57,822	8,520	130,343	Changhua County
37	757	3,841	52,151	233	3,102	Nantou County
5	33	1,819	40,581	3,156	49,517	Yunlin County
11	58	1,676	16,871	3,121	46,890	Chiayi County
8	330	2,682	40,864	2,539	48,572	Pingtung County
5	16	1,517	15,681	701	9,278	Taitung County
10	101	1,047	14,146	1,961	32,848	Hualien County
—	—	98	747	71	1,017	Penghu County
2	32	1,862	22,752	1,629	22,284	Keelung City
5	85	1,251	15,901	558	12,365	Hsinchu City
4	8	801	9,763	879	10,940	Chiayi City
—	—	—	—	—	—	Kinmen County