

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 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	4,994	107,716	112,710	4,907	13,063	90,694	5,220,003	4,046
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	29	362	391	5	174	165	14,870	47
使用牌照稅	2,726	56,146	58,872	1,891	1,802	52,333	575,965	2,846
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	23	207	230	12	159	51	3,183	8
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	
63,876	2,059,860	95,460	4,345,591	159,336	6,405,451	
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
148	17,451	11	650	159	18,101	House Tax
33,109	195,249	81,068	1,085,914	114,177	1,281,163	License Tax
8	216	2	377	10	593	Deed Tax
78	6,754	10	50	88	6,804	Stamp Tax
191	23,771	140	30,098	331	53,869	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		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	16,335	10,458,034	323,298	97,593,264	27,467	831,501	72,425	10,069,652
營利事業所得稅	1,412	801,139	10,239	17,092,567	401	69,356	1,725	1,412,838
綜合所得稅	5,747	714,982	76,915	13,182,503	3,559	146,236	4,729	678,948
遺產稅	16	25,751	-265	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	46,493,932	887	195,729	3,100	5,135,767
貨物稅	10	1,423,358	-49	5,176,635	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	4	1,981	60	7,504	11	570	1	15
使用牌照稅	5,297	187,180	191,621	3,891,280	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	1,487	662	108,287	23	10,070	179	36,615
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	168,614	60,404,528	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
1	261	13	846	18	3,184	House Tax
730	15,326	85,779	1,175,311	126,905	2,103,374	License Tax
—	—	5	46	4	398	Deed Tax
—	—	16	140	53	50,330	Stamp Tax
3	1,013	205	47,698	548	420,489	Amusement Tax
—	—	—	56	12	2,643	Specifically Selected Goods and Services Tax