

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

102年 1月 1日至 6月30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	
<b>總計</b>	<b>4,003</b>	<b>97,839</b>	<b>101,842</b>	<b>3,506</b>	<b>11,649</b>	<b>81,134</b>	<b>3,802,936</b>	<b>5,553</b>
營利事業所得稅	300	5,016	5,316	39	34	4,807	1,082,037	436
綜合所得稅	4	20,405	20,409	69	418	18,241	764,581	1,681
遺產稅	11	108	119	4	2	82	162,717	31
贈與稅	19	126	145	2	—	116	86,174	27
營業稅	757	21,912	22,669	2,101	9,765	10,164	1,076,959	639
貨物稅	1	38	39	—	1	30	3,220	8
菸酒稅	4	35	39	—	—	29	2,927	10
證券交易稅	4	5	9	—	—	7	5,280	2
期貨交易稅	—	—	—	—	—	—	—	—
土地稅	2	18	20	5	6	9	1,344	—
房屋稅	28	153	181	1	101	62	10,617	17
使用牌照稅	2,822	49,410	52,232	1,273	1,182	47,193	498,605	2,584
契稅	1	11	12	—	2	10	2,999	—
印花稅	1	65	66	1	9	47	1,195	9
娛樂稅	8	146	154	2	102	36	22,073	14
特種貨物及勞務稅	41	391	432	9	27	301	82,208	95

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

Jan. 1 ~ June 30, 2013

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	
56,834	1,433,767	76,213	4,290,226	133,047	5,723,993	
3,253	246,106	1,103	744,763	4,356	990,869	Profit-seeking Enterprise Income Tax
13,434	419,759	3,855	533,303	17,289	953,062	Individual Income Tax
133	142,994	9	41,659	142	184,653	Estate Tax
185	58,585	28	148,109	213	206,694	Gift Tax
8,571	352,348	2,123	1,699,424	10,694	2,051,772	Business Tax
70	5,024	4	16,704	74	21,728	Commodity Tax
49	1,026	23	43,751	72	44,777	Tobacco and Alcohol Tax
6	14	4	14	10	28	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
11	4,903	2	17,431	13	22,334	Land Tax
60	8,644	8	1,524	68	10,168	House Tax
30,606	164,092	68,889	982,870	99,495	1,146,962	License Tax
22	3,407	—	—	22	3,407	Deed Tax
47	932	9	36	56	968	Stamp Tax
188	2,349	126	47,008	314	49,357	Amusement Tax
199	23,584	30	13,630	229	37,214	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)

102年 1月 1日至 6月30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		Executed in This Term			
					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	17,751	6,166,071	310,605	94,246,979	23,723	782,993	56,487	4,380,449
營利事業所得稅	1,539	1,067,955	10,392	17,013,570	351	39,807	1,213	676,730
綜合所得稅	5,576	271,992	75,908	13,034,336	2,933	152,881	3,585	291,454
遺產稅	15	20,311	-336	577,471	10	69,840	4	6,721
贈與稅	30	68,469	88	8,201,685	11	16,038	17	82,231
營業稅	3,055	4,215,630	41,663	43,852,227	824	187,480	2,008	2,474,246
貨物稅	11	36,136	-97	5,150,848	4	50,573	7	28,858
菸酒稅	46	208,117	217	1,653,724	8	1,845	43	65,514
證券交易稅	1	—	171	135,763	1	519	4	14
期貨交易稅	—	—	-8	-5,748	—	—	—	—
土地稅	-4	-3,799	36	581,650	—	25	1	1,417
房屋稅	-6	-723	64	9,066	6	816	2	334
使用牌照稅	7,467	251,267	181,639	3,696,021	19,542	250,404	49,416	696,533
契稅	—	—	6	5,624	—	4	—	—
印花稅	2	10,593	89	116,667	10	913	3	9,022
娛樂稅	15	17,995	551	110,327	15	11,031	184	47,375
特種貨物及勞務稅	4	2,128	222	113,748	8	817	—	—

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

Jan. 1 ~ June 30, 2013

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	
487	360,398	80,697	5,523,840	164,034	59,168,573	<b>Grand Total</b>
28	221,061	1,592	937,598	6,643	7,478,573	Profit-seeking Enterprise Income Tax
32	20,852	6,550	465,187	13,930	5,094,253	Individual Income Tax
—	—	14	76,561	197	2,631,003	Estate Tax
—	—	28	98,269	246	3,459,387	Gift Tax
51	74,490	2,883	2,736,216	15,812	34,247,994	Business Tax
—	—	11	79,431	44	2,829,223	Commodity Tax
1	35,529	52	102,888	187	434,501	Tobacco and Alcohol Tax
—	—	5	533	8	647	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
—	—	1	1,442	22	395,562	Land Tax
—	—	8	1,150	20	3,913	House Tax
374	7,836	69,332	954,773	126,366	2,129,130	License Tax
—	—	—	4	4	394	Deed Tax
—	—	13	9,935	49	40,431	Stamp Tax
—	—	199	58,406	473	408,736	Amusement Tax
1	630	9	1,447	33	14,826	Specifically Selected Goods and Services Tax