

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

102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 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>5,553</b>	<b>106,880</b>	<b>112,433</b>	<b>3,619</b>	<b>14,189</b>	<b>90,444</b>	<b>4,554,417</b>	<b>4,181</b>
財政部所屬機關	2,929	56,686	59,615	2,260	12,475	44,143	4,055,273	737
臺北國稅局	1,595	12,629	14,224	1,104	2,995	10,125	2,052,324	—
北區國稅局	443	19,063	19,506	307	3,940	14,999	882,386	260
中區國稅局	722	11,435	12,157	686	2,324	8,728	426,620	419
南區國稅局	72	9,104	9,176	114	3,139	5,865	264,443	58
高雄國稅局	97	4,455	4,552	49	77	4,426	429,500	—
直轄市及縣(市) 稽徵機關	2,624	50,194	52,818	1,359	1,714	46,301	499,144	3,444
新 北 市	39	7,504	7,543	134	131	7,249	79,325	29
臺 北 市	88	2,693	2,781	145	225	2,350	33,945	61
臺 中 市	14	4,635	4,649	172	126	4,330	44,071	21
臺 南 市	199	4,273	4,472	52	89	4,304	41,697	27
高 雄 市	582	4,988	5,570	154	131	5,275	74,049	10
宜 蘭 縣	28	668	696	3	9	683	6,786	1
桃 園 縣	1,326	6,457	7,783	246	190	4,883	45,785	2,464
新 竹 縣	156	1,351	1,507	12	46	1,166	11,155	283
苗 栗 縣	8	1,337	1,345	42	27	1,267	12,496	9
彰 化 縣	12	2,687	2,699	55	50	2,588	27,342	6
南 投 縣	64	2,258	2,322	34	338	1,821	21,734	129
雲 林 縣	6	2,559	2,565	52	113	2,384	25,981	16
嘉 義 縣	—	1,332	1,332	48	27	1,257	11,061	—
屏 東 縣	2	2,587	2,589	32	74	2,473	23,185	10
臺 東 縣	—	981	981	15	14	952	6,910	—
花 蓮 縣	3	1,187	1,190	64	23	1,100	13,171	3
澎 湖 縣	—	50	50	1	3	44	342	2
基 隆 市	5	1,041	1,046	64	10	868	7,148	104
新 竹 市	2	742	744	17	67	659	7,049	1
嘉 義 市	90	864	954	17	21	648	5,912	268
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, 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						Agency
自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
<b>62,825</b>	<b>2,028,272</b>	<b>88,636</b>	<b>5,119,459</b>	<b>151,461</b>	<b>7,147,731</b>	<b>Grand Total</b>
34,406	1,867,923	16,313	3,717,163	50,719	5,585,086	Ministry of Finance Subordinative National Tax Admin.
3,438	403,087	3,979	1,444,401	7,417	1,847,488	National Taxation Bureau of Taipei
12,863	569,160	5,520	679,067	18,383	1,248,227	National Taxation Bureau of the Northern Area
8,344	661,688	2,385	981,051	10,729	1,642,739	National Taxation Bureau of the Central Area
5,783	134,723	1,661	267,252	7,444	401,975	National Taxation Bureau of the Southern Area
3,978	99,265	2,768	345,392	6,746	444,657	National Taxation Bureau of Kaohsiung
28,419	160,349	72,323	1,402,296	100,742	1,562,645	Revenue Service Office
5,284	20,555	21,203	306,469	26,487	327,024	New Taipei City
1,907	13,743	4,500	70,247	6,407	83,990	Taipei City
4,175	13,157	6,096	75,877	10,271	89,034	Taichung City
755	7,854	4,508	52,426	5,263	60,280	Tainan City
3,456	13,705	9,887	178,948	13,343	192,653	Kaohsiung City
128	1,224	537	6,331	665	7,555	Yilan County
2,222	31,356	6,534	61,162	8,756	92,518	Taoyuan County
207	1,897	713	7,630	920	9,527	Hsinchu County
444	3,188	713	8,514	1,157	11,702	Miaoli County
1,846	8,751	2,559	29,415	4,405	38,166	Changhua County
2,132	11,328	2,622	32,107	4,754	43,435	Nantou County
646	6,695	2,031	25,788	2,677	32,483	Yunlin County
974	3,438	2,112	19,140	3,086	22,578	Chiayi County
1,171	6,339	2,065	25,885	3,236	32,224	Pingtung County
1,103	7,017	1,279	12,306	2,382	19,323	Taitung County
746	3,560	1,589	19,105	2,335	22,665	Hualien County
8	68	78	846	86	914	Penghu County
244	2,639	1,356	16,926	1,600	19,565	Keelung City
583	1,713	1,297	446,270	1,880	447,983	Hsinchu City
388	2,122	644	6,904	1,032	9,026	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)

102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		本期執行情形 Executed in This Term			
	Revised or Cancelled		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
<b>總 計</b>	<b>32,351</b>	<b>8,778,025</b>	<b>26,408</b>	<b>1,118,803</b>	<b>70,634</b>	<b>6,396,627</b>
財政部所屬機關	12,921	8,318,404	4,752	846,252	8,123	5,500,225
臺北國稅局	3,060	3,271,120	994	237,416	1,587	1,294,361
北區國稅局	5,670	2,270,793	1,822	222,513	3,763	2,177,652
中區國稅局	1,414	1,006,496	819	311,944	1,116	1,258,930
南區國稅局	1,286	764,054	459	30,785	786	287,055
高雄國稅局	1,491	1,005,941	658	43,594	871	482,227
直轄市及縣(市) 稽徵機關	19,430	459,621	21,656	272,551	62,511	896,402
新北市	1,592	28,318	3,739	74,393	19,432	252,083
臺北市	-481	21,691	1,088	16,810	2,900	61,358
臺中市	943	64,206	3,175	36,559	6,839	106,963
臺南市	3,747	66,886	1,833	21,225	6,462	86,883
高雄市	1,402	57,638	1,730	30,379	6,891	122,500
宜蘭縣	401	5,385	298	3,111	603	7,152
桃園縣	4,136	91,354	2,971	8,283	6,319	94,709
新竹縣	1,848	22,896	437	7,210	1,241	13,526
苗栗縣	36	424	172	1,566	166	1,759
彰化縣	64	1,008	1,168	14,252	2,763	39,247
南投縣	81	1,000	562	6,878	1,166	16,327
雲林縣	403	26,509	637	8,195	1,693	23,031
嘉義縣	1,116	14,513	531	4,941	988	8,979
屏東縣	3,535	50,342	1,132	15,481	1,077	18,907
臺東縣	—	—	556	5,235	636	6,458
花蓮縣	14	-1,589	524	6,945	590	6,701
澎湖縣	12	231	20	192	55	757
基隆市	581	8,809	416	4,383	1,306	14,335
新竹市	—	—	402	3,977	832	9,518
嘉義市	—	—	265	2,536	552	5,209
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, 2013

Unit : Case ; NT\$ 1,000

本期執行情形 Executed in This Term				截至本期移送 執行未結案件		Agency
移送駁回或撤回 Withdrawn or Rejected		合計 Total		Unexecuted		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
<b>643</b>	<b>209,065</b>	<b>97,685</b>	<b>7,724,495</b>	<b>158,017</b>	<b>57,427,570</b>	<b>Grand Total</b>
176	199,276	13,051	6,545,753	39,042	54,391,233	Ministry of Finance Subordinative National Tax Admin.
37	158,286	2,618	1,690,063	15,547	24,761,954	National Taxation Bureau of Taipei
64	24,354	5,649	2,424,519	12,027	13,649,044	National Taxation Bureau of the Northern Area
36	11,619	1,971	1,582,493	5,533	7,914,266	National Taxation Bureau of the Central Area
12	18	1,257	317,858	2,727	2,840,480	National Taxation Bureau of the Southern Area
27	4,999	1,556	530,820	3,208	5,225,489	National Taxation Bureau of Kaohsiung
467	9,789	84,634	1,178,742	118,975	3,036,337	Revenue Service Office
103	1,420	23,274	327,896	37,840	857,908	New Taipei City
40	1,027	4,028	79,195	7,554	182,960	Taipei City
16	393	10,030	143,915	6,029	298,249	Taichung City
13	183	8,308	108,291	8,115	115,257	Tainan City
96	2,295	8,717	155,174	15,008	308,478	Kaohsiung City
10	81	911	10,344	4,578	54,216	Yilan County
30	372	9,320	103,364	4,170	159,219	Taoyuan County
6	104	1,684	20,840	1,217	41,720	Hsinchu County
—	—	338	3,325	12,778	261,378	Miaoli County
27	654	3,958	54,153	6,868	108,070	Changhua County
23	384	1,751	23,589	1,090	10,530	Nantou County
6	67	2,336	31,293	2,788	43,438	Yunlin County
15	140	1,534	14,060	3,156	45,269	Chiayi County
53	906	2,262	35,294	2,871	47,103	Pingtung County
7	83	1,199	11,776	633	6,201	Taitung County
18	257	1,132	13,903	1,993	31,457	Hualien County
—	—	75	949	60	808	Penghu County
—	—	1,722	18,718	1,143	17,131	Keelung City
2	236	1,236	13,731	264	436,645	Hsinchu City
2	1,187	819	8,932	820	10,300	Chiayi City
—	—	—	—	—	—	Kinmen County