

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 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	5,889	106,908	112,797	3,619	14,189	90,472	5,106,298	4,517
營利事業所得稅	436	2,568	3,004	70	21	2,722	867,166	191
綜合所得稅	1,681	28,120	29,801	165	712	28,924	1,339,727	—
遺產稅	31	107	138	7	2	118	154,644	11
贈與稅	27	174	201	6	—	166	154,312	29
貨物稅	8	59	67	2	—	59	94,678	6
證券交易稅	2	16	18	—	—	18	36	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	10	60	70	—	—	61	7,226	9
特種貨物及勞務稅	95	535	630	13	84	467	205,902	66
營業稅	639	25,047	25,686	1,997	11,656	11,608	1,231,582	425
土地稅	—	30	30	4	4	22	10,702	—
房屋稅	17	273	290	1	151	85	5,421	53
使用牌照稅	2,908	49,649	52,557	1,344	1,427	46,094	1,011,791	3,692
契稅	—	22	22	—	1	21	666	—
印花稅	21	100	121	7	17	82	22,225	15
娛樂稅	14	148	162	3	114	25	220	20

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
 — by Item of Tax
 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						Item of Tax
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	
62,845	2,454,636	88,636	5,119,459	151,481	7,574,095	Grand Total
2,134	241,999	2,201	1,075,878	4,335	1,317,877	Profit-seeking Enterprise Income Tax
22,682	711,050	10,530	463,919	33,212	1,174,969	Individual Income Tax
150	218,815	19	119,217	169	338,032	Estate Tax
182	43,933	21	32,326	203	76,259	Gift Tax
53	7,809	11	9,001	64	16,810	Commodity Tax
6	6	7	74	13	80	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
65	2,087	32	42,981	97	45,068	Tobacco and Alcohol Tax
257	30,772	75	29,068	332	59,840	Specifically Selected Goods
8,877	611,452	3,417	1,944,699	12,294	2,556,151	Business Tax
23	3,801	2	431,936	25	435,737	Land Tax
78	5,444	11	1,209	89	6,653	House Tax
28,217	534,565	72,248	963,784	100,465	1,498,349	Vehicle License Tax
17	585	4	81	21	666	Deed Tax
68	23,558	6	15	74	23,573	Stamp Tax
36	18,760	52	5,271	88	24,031	Amusement 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 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		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
總計	32,351	8,778,025	26,408	1,118,803	70,634	6,396,627
營利事業所得稅	1,888	1,064,847	422	58,665	1,400	895,712
綜合所得稅	6,992	981,482	3,277	202,911	4,086	327,097
遺產稅	31	288,977	17	170,889	6	130,039
贈與稅	51	1,112,672	21	30,537	13	117,865
貨物稅	16	19,884	3	21,862	3	647
證券交易稅	1	340	1	601	4	401
期貨交易稅	—	—	—	—	—	—
菸酒稅	83	319,474	15	4,262	71	79,110
特種貨物及勞務稅	26	7,445	17	4,990	3	758
營業稅	3,833	4,523,283	979	351,535	2,537	3,948,596
土地稅	3	3,936	1	712	1	9,823
房屋稅	3	548	7	919	1	8
使用牌照稅	19,222	444,114	21,618	234,148	62,387	866,481
契稅	—	—	4	422	—	—
印花稅	8	21	6	149	8	517
娛樂稅	194	11,002	20	36,201	114	19,573

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
—by Item of Tax (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		Item of Tax
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	
643	209,065	97,685	7,724,495	159,528	57,442,583	Grand Total
23	147,102	1,845	1,101,479	6,918	7,555,222	Profit-seeking Enterprise Income Tax
120	19,252	7,483	549,260	15,767	4,372,321	Individual Income Tax
2	4,594	25	305,522	196	2,518,420	Estate Tax
2	541	36	148,943	246	3,399,482	Gift Tax
—	—	6	22,509	53	2,902,886	Commodity Tax
—	—	5	1,002	6	203	Securities Transactions Tax
—	—	—	—	—	—	Futures Transactions Tax
—	—	86	83,372	178	814,750	Tobacco and Alcohol Tax
—	—	20	5,748	47	23,723	Specifically Selected Goods
29	27,787	3,545	4,327,918	15,631	32,804,226	Business Tax
—	—	2	10,535	21	751,382	Land Tax
—	—	8	927	259	4,995	House Tax
467	9,789	84,472	1,110,418	119,771	1,901,817	Vehicle License Tax
—	—	4	422	4	53	Deed Tax
—	—	14	666	36	35,646	Stamp Tax
—	—	134	55,774	395	357,457	Amusement Tax