

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 | |
| 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 Transaction Tax |
| — | — | — | — | — | — | Futures Transaction 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

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 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 | |
| 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 Transaction Tax |
| — | — | — | — | — | — | Futures Transaction 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 |

