

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

103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	
總計	4,181	100,109	104,290	3,050	12,124	84,628	3,848,198	4,488
營利事業所得稅	191	4,822	5,013	60	34	4,453	1,003,027	466
綜合所得稅	—	23,135	23,135	80	896	20,774	529,811	1,385
遺產稅	11	118	129	6	3	97	338,265	23
贈與稅	29	105	134	14	—	100	110,848	20
貨物稅	6	45	51	—	—	34	133,247	17
證券交易稅	—	32	32	—	—	19	6,949	13
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	9	60	69	1	—	49	19,186	19
特種貨物及勞務稅	66	456	522	10	99	286	144,402	127
營業稅	425	20,283	20,708	1,071	9,507	9,374	984,402	756
土地稅	—	26	26	1	5	17	12,651	3
房屋稅	53	255	308	7	178	97	39,434	26
使用牌照稅	3,368	50,591	53,959	1,792	1,304	49,242	513,066	1,621
契稅	—	4	4	—	1	2	877	1
印花稅	3	57	60	2	10	44	7,584	4
娛樂稅	20	120	140	6	87	40	4,449	7

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

Jan. 1~June 30, 2014

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	
56,073	1,712,545	88,925	3,136,652	144,998	4,849,197	
3,028	461,176	1,298	462,601	4,326	923,777	Profit-seeking Enterprise Income Tax
16,170	423,765	5,075	491,784	21,245	915,549	Individual Income Tax
107	60,183	14	35,727	121	95,910	Estate Tax
120	85,047	15	48,516	135	133,563	Gift Tax
66	1,522	6	2,894	72	4,416	Commodity Tax
13	7,682	1	5	14	7,687	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
52	1,213	49	5,962	101	7,175	Tobacco and Alcohol Tax
240	32,101	97	63,541	337	95,642	Specifically Selected Goods
7,456	435,170	2,236	1,034,275	9,692	1,469,445	Business Tax
14	4,946	4	1,834	18	6,780	Land Tax
85	40,197	3	2,725	88	42,922	House Tax
28,618	151,581	80,023	981,514	108,641	1,133,095	Vehicle License Tax
2	877	—	—	2	877	Deed Tax
35	1,390	17	217	52	1,607	Stamp Tax
67	5,695	87	5,057	154	10,752	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)

103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		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	31,700	5,591,122	24,964	830,256	56,673	3,905,443
營利事業所得稅	1,355	843,169	337	41,558	1,241	709,073
綜合所得稅	4,466	964,979	3,496	184,334	3,354	258,394
遺產稅	19	297,949	8	47,376	1	102
贈與稅	24	182,899	12	30,317	9	128,932
貨物稅	13	87,399	3	2,178	2	5,230
證券交易稅	3	60	1	15	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	76	30,378	7	2,573	29	19,759
特種貨物及勞務稅	19	21,410	28	8,231	5	807
營業稅	2,748	2,797,024	860	185,782	1,896	2,062,760
土地稅	4	12,248	2	80,915	5	5,841
房屋稅	6	387	3	120	1	9
使用牌照稅	22,839	333,070	20,187	239,721	50,038	700,091
契稅	—	—	—	—	—	—
印花稅	16	511	11	563	4	9
娛樂稅	112	19,639	9	6,573	88	14,436

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

Jan. 1 ~ June 30, 2014

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	
388	76,819	82,025	4,812,518	156,557	56,346,332	
10	2,529	1,588	753,160	6,710	6,733,790	Profit-seeking Enterprise Income Tax
63	7,769	6,913	450,497	15,981	4,541,188	Individual Income Tax
2	26,718	11	74,196	197	2,422,632	Estate Tax
—	—	21	159,249	240	3,266,781	Gift Tax
—	—	5	7,408	59	2,878,604	Commodity Tax
—	—	1	15	6	193	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
1	318	37	22,650	189	828,268	Tobacco and Alcohol Tax
5	4,879	38	13,917	154	90,595	Specifically Selected Goods
28	29,411	2,784	2,277,953	15,187	32,456,395	Business Tax
—	—	7	86,756	21	907,813	Land Tax
—	—	4	129	22	6,592	House Tax
279	5,195	70,504	945,007	117,405	1,838,853	Vehicle License Tax
—	—	—	—	4	53	Deed Tax
—	—	15	572	39	33,155	Stamp Tax
—	—	97	21,009	343	341,420	Amusement Tax