

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 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	本期 受理件數		依法 免議件數	依法 免罰件數	處罰 Fined		未結件數 No. of Unclosed
	No. of Unclosed of Last Term	No. of Accepted in This Term				件數 No.	金額 Amount	
總計	4,519	60,341	64,860	2,172	14,048	46,897	5,450,825	1,743
營利事業所得稅	466	2,626	3,092	66	20	2,855	1,364,943	151
綜合所得稅	1,385	28,535	29,920	205	841	28,853	917,436	21
遺產稅	23	137	160	9	1	136	89,607	14
贈與稅	20	125	145	1	—	130	88,188	14
貨物稅	17	48	65	3	1	53	51,898	8
證券交易稅	13	4	17	4	—	13	449	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	19	40	59	2	—	47	405,970	10
特種貨物及勞務稅	127	632	759	34	169	461	229,587	95
營業稅	756	26,502	27,258	1,554	12,518	12,866	2,227,295	320
土地稅	3	27	30	3	7	19	20,426	1
房屋稅	26	473	499	12	208	216	18,912	63
使用牌照稅	1,651	990	2,641	274	184	1,158	30,869	1,025
契稅	1	14	15	—	8	5	128	2
印花稅	5	67	72	2	8	57	1,670	5
娛樂稅	7	121	128	3	83	28	3,447	14

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

July 1~Dec. 31, 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	
49,077	1,750,866	78,609	4,209,071	127,686	5,959,937	
2,021	279,462	1,953	803,249	3,974	1,082,711	Profit-seeking Enterprise Income Tax
21,615	580,515	9,708	557,158	31,323	1,137,673	Individual Income Tax
173	73,110	7	48,503	180	121,613	Estate Tax
129	80,734	18	95,560	147	176,294	Gift Tax
56	2,364	7	372,378	63	374,742	Commodity Tax
5	77	4	724	9	801	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
66	3,723	47	23,166	113	26,889	Tobacco and Alcohol Tax
334	54,810	77	52,451	411	107,261	Specifically Selected Goods
9,527	592,607	3,303	1,434,879	12,830	2,027,486	Business Tax
21	13,237	3	1,147	24	14,384	Land Tax
146	11,609	7	732	153	12,341	House Tax
14,893	49,956	63,381	812,054	78,274	862,010	Vehicle License Tax
3	57	1	68	4	125	Deed Tax
49	1,091	12	1,012	61	2,103	Stamp Tax
39	7,514	81	5,990	120	13,504	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 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	35,409	9,202,024	26,314	832,268	70,533	6,545,889
營利事業所得稅	1,526	863,956	455	67,725	1,237	757,042
綜合所得稅	6,176	574,567	3,549	176,055	3,897	318,374
遺產稅	27	145,300	7	81,993	7	197,294
贈與稅	42	224,912	10	35,411	19	199,747
貨物稅	19	2,102,577	3	-2,038	10	2,069,237
證券交易稅	—	—	2	40	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	105	66,978	18	2,126	27	18,337
特種貨物及勞務稅	20	23,247	31	15,607	13	5,808
營業稅	2,990	4,556,973	957	201,113	2,035	2,133,602
土地稅	1	1,093	3	2,565	—	—
房屋稅	28	2,322	6	771	1	68
使用牌照稅	24,388	598,895	21,229	244,719	63,215	830,213
契稅	—	—	2	32	—	—
印花稅	13	5,312	11	243	4	5,405
娛樂稅	74	35,892	31	5,906	68	10,762

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

July 1 ~ Dec. 31, 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	
674	429,799	97,521	7,807,956	128,243	52,227,712	
6	7,533	1,698	832,300	7,087	5,816,911	Profit-seeking Enterprise Income Tax
90	1,090	7,536	495,519	17,569	4,866,064	Individual Income Tax
—	—	14	279,287	187	2,183,050	Estate Tax
—	—	29	235,158	227	3,118,582	Gift Tax
2	338,221	15	2,405,420	50	844,605	Commodity Tax
—	—	2	40	8	875	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
2	57	47	20,520	193	831,411	Tobacco and Alcohol Tax
—	—	44	21,415	185	118,459	Specifically Selected Goods
28	75,508	3,020	2,410,223	15,694	31,629,882	Business Tax
1	589	4	3,154	20	989,520	Land Tax
—	—	7	839	21	3,783	House Tax
543	6,798	84,987	1,081,730	86,643	1,455,495	Vehicle License Tax
—	—	2	32	2	75	Deed Tax
—	—	15	5,648	37	28,701	Stamp Tax
2	3	101	16,671	320	340,299	Amusement Tax