

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

105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	10,158	208,802	218,960	41,354	34,824	136,916	7,418,266	5,866
營利事業所得稅	211	2,209	2,420	53	9	2,290	633,799	68
綜合所得稅	1,251	37,075	38,326	282	928	37,079	1,030,210	37
遺產稅	13	125	138	5	1	119	109,872	13
贈與稅	26	152	178	6	2	152	114,942	18
貨物稅	4	53	57	1	5	45	43,082	6
證券交易稅	—	12	12	—	—	10	162	2
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	13	40	53	—	—	40	7,171	13
特種貨物及勞務稅	118	252	370	18	37	261	223,470	54
營業稅	440	23,326	23,766	1,378	10,499	11,839	1,967,025	50
土地稅	6	31	37	8	5	24	7,371	—
房屋稅	11	166	177	—	101	68	4,619	8
使用牌照稅	8,058	145,245	153,303	39,598	23,193	84,921	3,272,505	5,591
契稅	2	4	6	—	—	6	186	—
印花稅	2	42	44	3	4	33	2,274	4
娛樂稅	3	70	73	2	40	29	1,578	2

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

July 1~Dec. 31, 2016

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	
72,554	1,437,553	87,678	2,861,253	160,232	4,298,806	
1,788	189,762	1,208	447,330	2,996	637,092	Profit-seeking Enterprise Income Tax
25,824	512,281	6,144	273,780	31,968	786,061	Individual Income Tax
111	53,510	23	25,829	134	79,339	Estate Tax
109	48,980	19	178,245	128	227,225	Gift Tax
55	5,594	9	10,260	64	15,854	Commodity Tax
2	5	—	—	2	5	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
58	1,824	23	5,265	81	7,089	Tobacco and Alcohol Tax
326	69,099	90	92,336	416	161,435	Specifically Selected Goods
8,417	463,285	2,286	1,277,982	10,703	1,741,267	Business Tax
27	3,947	1	122	28	4,069	Land Tax
91	6,570	3	37	94	6,607	House Tax
35,681	80,362	77,820	544,973	113,501	625,335	Vehicle License Tax
5	97	4	137	9	234	Deed Tax
31	1,587	5	12	36	1,599	Stamp Tax
29	650	43	4,945	72	5,595	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)

105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	4,153	1,101,432	17,755	818,010	46,188	4,846,404
營利事業所得稅	77	179,895	376	127,980	974	539,427
綜合所得稅	1,289	254,977	2,854	110,994	2,480	389,815
遺產稅	24	76,735	9	34,720	8	15,994
贈與稅	8	67,246	10	25,058	12	147,954
貨物稅	1	2,905	6	187,618	3	364,297
證券交易稅	—	—	1	42	3	510
期貨交易稅	—	—	—	—	—	—
菸酒稅	1	15	5	3,507	67	185,424
特種貨物及勞務稅	23	57,368	35	17,131	20	20,019
營業稅	180	404,107	787	210,611	1,490	2,672,239
土地稅	2	224	4	2,855	3	24,712
房屋稅	2	265	2	170	—	—
使用牌照稅	2,544	57,624	13,657	90,479	41,080	419,230
契稅	—	—	1	71	—	—
印花稅	1	1	2	324	3	586
娛樂稅	1	70	6	6,450	45	66,197

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

July 1 ~ Dec. 31, 2016

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	
217	26,054	64,160	5,690,468	129,125	46,577,788	
2	54	1,352	667,461	6,502	5,540,479	Profit-seeking Enterprise Income Tax
40	445	5,374	501,254	15,413	4,718,321	Individual Income Tax
—	—	17	50,714	171	2,013,613	Estate Tax
—	—	22	173,012	171	2,120,156	Gift Tax
—	—	9	551,915	50	664,935	Commodity Tax
—	—	4	552	1	-303	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	72	188,931	182	1,414,896	Tobacco and Alcohol Tax
3	6,000	58	43,150	426	585,391	Specifically Selected Goods
15	17,479	2,292	2,900,329	14,543	27,480,385	Business Tax
—	—	7	27,567	8	856,499	Land Tax
—	—	2	170	19	2,472	House Tax
157	2,076	54,894	511,785	91,312	942,441	Vehicle License Tax
—	—	1	71	8	270	Deed Tax
—	—	5	910	39	25,167	Stamp Tax
—	—	51	72,647	280	213,066	Amusement Tax