

表3-14. 違章漏稅案件處理及財務罰鍰執行情形－按機關別分

105年 7月 1日至12月31日止

單位：件；新臺幣千元

| 機 關 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 | 10,158 | 208,802 | 218,960 | 41,354 | 34,824 | 136,916 | 7,418,266 | 5,866 |
| 財政部所屬機關 | 2,076 | 63,244 | 65,320 | 1,743 | 11,481 | 51,835 | 4,129,733 | 261 |
| 臺北國稅局 | 1,044 | 15,799 | 16,843 | 995 | 2,543 | 13,305 | 1,520,740 | — |
| 北區國稅局 | 378 | 22,396 | 22,774 | 214 | 4,243 | 18,263 | 1,015,844 | 54 |
| 中區國稅局 | 455 | 12,120 | 12,575 | 273 | 2,538 | 9,672 | 976,675 | 92 |
| 南區國稅局 | 123 | 8,243 | 8,366 | 197 | 2,100 | 5,954 | 329,242 | 115 |
| 高雄國稅局 | 76 | 4,686 | 4,762 | 64 | 57 | 4,641 | 287,232 | — |
| 直轄市及縣(市) 稽徵機關 | 8,082 | 145,558 | 153,640 | 39,611 | 23,343 | 85,081 | 3,288,533 | 5,605 |
| 新 北 市 | 240 | 16,854 | 17,094 | 6,342 | 932 | 9,472 | 36,564 | 348 |
| 臺 北 市 | 361 | 5,144 | 5,505 | 114 | 1,322 | 3,951 | 22,341 | 118 |
| 桃 園 市 | 981 | 14,101 | 15,082 | 5,377 | 903 | 8,795 | 32,356 | 7 |
| 臺 中 市 | 113 | 17,090 | 17,203 | 917 | 3,760 | 12,526 | 52,749 | — |
| 臺 南 市 | 458 | 11,912 | 12,370 | 482 | 4,925 | 6,564 | 28,000 | 399 |
| 高 雄 市 | 1,077 | 14,373 | 15,450 | 10,837 | 515 | 4,094 | 21,337 | 4 |
| 宜 蘭 縣 | — | 978 | 978 | — | 4 | 974 | 2,949,190 | — |
| 新 竹 縣 | 218 | 3,231 | 3,449 | 155 | 318 | 2,950 | 8,122 | 26 |
| 苗 栗 縣 | 1,103 | 5,529 | 6,632 | 4,974 | 250 | 1,002 | 5,256 | 406 |
| 彰 化 縣 | 737 | 8,206 | 8,943 | 166 | 2,823 | 5,906 | 23,554 | 48 |
| 南 投 縣 | 274 | 6,233 | 6,507 | 807 | 238 | 5,462 | 15,074 | — |
| 雲 林 縣 | 167 | 4,499 | 4,666 | 1,475 | 258 | 2,909 | 18,449 | 24 |
| 嘉 義 縣 | — | 5,855 | 5,855 | 165 | 2,969 | 2,721 | 10,290 | — |
| 屏 東 縣 | 1,340 | 7,385 | 8,725 | 93 | 1,663 | 6,551 | 25,111 | 418 |
| 臺 東 縣 | 1 | 5,839 | 5,840 | 1,074 | 1,463 | 3,302 | 9,869 | 1 |
| 花 蓮 縣 | 6 | 3,142 | 3,148 | 873 | 391 | 1,849 | 5,902 | 35 |
| 澎 湖 縣 | — | 392 | 392 | 66 | 165 | 160 | 558 | 1 |
| 基 隆 市 | 551 | 9,746 | 10,297 | 3,947 | 193 | 2,961 | 10,502 | 3,196 |
| 新 竹 市 | — | 2,706 | 2,706 | 1,149 | 66 | 1,489 | 7,328 | 2 |
| 嘉 義 市 | 429 | 2,268 | 2,697 | 595 | 185 | 1,372 | 5,386 | 545 |
| 金 門 縣 | 26 | 75 | 101 | 3 | — | 71 | 595 | 27 |

說 明：本表自100年1月起，配合縣市改制直轄市(請參閱編製說明第七點)修正，其中南區國稅局所轄高雄縣分局改歸至高雄國稅局。

Table 3-14. The Execution of Cases of Tax Omission and Punitive Fines
— by Agency

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 | | | | | | Agency |
|--|------------------|--------------------------------|------------------|----------------|------------------|--|
| 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 | |
| 36,690 | 1,344,340 | 9,802 | 2,311,027 | 46,492 | 3,655,367 | Ministry of Finance Subordinative National Tax Admin. |
| 3,455 | 317,363 | 2,290 | 708,640 | 5,745 | 1,026,003 | National Taxation Bureau of Taipei |
| 13,305 | 348,338 | 3,570 | 796,913 | 16,875 | 1,145,251 | National Taxation Bureau of the Northern Area |
| 9,738 | 402,136 | 1,444 | 333,573 | 11,182 | 735,709 | National Taxation Bureau of the Central Area |
| 5,636 | 139,627 | 1,174 | 348,732 | 6,810 | 488,359 | National Taxation Bureau of the Southern Area |
| 4,556 | 136,876 | 1,324 | 123,169 | 5,880 | 260,045 | National Taxation Bureau of Kaohsiung |
| 35,864 | 93,213 | 77,876 | 550,226 | 113,740 | 643,439 | Revenue Service Office |
| 5,196 | 14,047 | 12,969 | 113,237 | 18,165 | 127,284 | New Taipei City |
| 636 | 570 | 3,975 | 47,266 | 4,611 | 47,836 | Taipei City |
| 5,086 | 10,914 | 7,933 | 45,397 | 13,019 | 56,311 | Taoyuan City |
| 6,163 | 20,051 | 8,502 | 40,909 | 14,665 | 60,960 | Taichung City |
| 3,222 | 8,849 | 19,305 | 134,480 | 22,527 | 143,329 | Tainan City |
| 3,492 | 9,920 | 4,803 | 56,388 | 8,295 | 66,308 | Kaohsiung City |
| 231 | 246 | 511 | 4,028 | 742 | 4,274 | Yilan County |
| 464 | 838 | 1,573 | 5,874 | 2,037 | 6,712 | Hsinchu County |
| 196 | 380 | 530 | 3,291 | 726 | 3,671 | Miaoli County |
| 1,876 | 5,042 | 3,545 | 16,382 | 5,421 | 21,424 | Changhua County |
| 2,975 | 7,720 | 2,952 | 16,708 | 5,927 | 24,428 | Nantou County |
| 1,466 | 5,121 | 1,891 | 15,469 | 3,357 | 20,590 | Yunlin County |
| 1,509 | 4,558 | 1,973 | 9,501 | 3,482 | 14,059 | Chiayi County |
| 889 | 1,831 | 1,799 | 10,607 | 2,688 | 12,438 | Pingtung County |
| 545 | 265 | 1,480 | 8,403 | 2,025 | 8,668 | Taitung County |
| 409 | 167 | 1,070 | 4,497 | 1,479 | 4,664 | Hualien County |
| 39 | 76 | 136 | 937 | 175 | 1,013 | Penghu County |
| 350 | 171 | 1,139 | 7,310 | 1,489 | 7,481 | Keelung City |
| 434 | 714 | 1,032 | 5,000 | 1,466 | 5,714 | Hsinchu City |
| 665 | 1,641 | 704 | 3,464 | 1,369 | 5,105 | Chiayi City |
| 21 | 92 | 54 | 1,078 | 75 | 1,170 | Kinmen County |

Explanation : Since January 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information. In accordance with the related changes, the regional office of Kaohsiung county which used to be handled by the jurisdiction of National Taxation Bureau of the Southern Area are now handled by National Taxation Bureau of Kaohsiung.

表3-14. 違章漏稅案件處理及財務罰鍰執行情形－按機關別分(續1完)

105年 7月 1日至12月31

單位：件；新臺幣千元

| 機 關 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 |
| 財政部所屬機關 | 1,603 | 1,043,248 | 4,083 | 717,661 | 5,057 | 4,335,679 |
| 臺北國稅局 | 242 | 161,505 | 904 | 102,801 | 1,226 | 2,022,917 |
| 北區國稅局 | 691 | 449,579 | 1,505 | 344,483 | 2,004 | 1,061,150 |
| 中區國稅局 | 219 | 298,565 | 720 | 146,113 | 652 | 577,144 |
| 南區國稅局 | 100 | 13,644 | 409 | 47,501 | 435 | 114,240 |
| 高雄國稅局 | 351 | 119,955 | 545 | 76,763 | 740 | 560,228 |
| 直轄市及縣(市) 稽徵機關 | 2,550 | 58,184 | 13,672 | 100,349 | 41,131 | 510,725 |
| 新 北 市 | 1,034 | 6,629 | 1,387 | 11,803 | 9,747 | 161,550 |
| 臺 北 市 | 6 | 199 | 763 | 6,899 | 1,965 | 33,260 |
| 桃 園 市 | 125 | 851 | 2,104 | 16,612 | 4,091 | 31,420 |
| 臺 中 市 | 741 | 3,109 | 1,912 | 10,323 | 2,513 | 21,331 |
| 臺 南 市 | 93 | 357 | 1,966 | 9,422 | 6,320 | 57,598 |
| 高 雄 市 | 81 | 2,894 | 946 | 11,107 | 5,516 | 86,043 |
| 宜 蘭 縣 | 9 | 40,837 | 230 | 1,261 | 427 | 3,490 |
| 新 竹 縣 | 16 | 33 | 302 | 1,594 | 316 | 24,140 |
| 苗 栗 縣 | 11 | 58 | 53 | 225 | 52 | 290 |
| 彰 化 縣 | 72 | 555 | 984 | 5,577 | 1,179 | 7,762 |
| 南 投 縣 | 143 | 692 | 722 | 5,013 | 1,117 | 8,779 |
| 雲 林 縣 | 13 | 186 | 418 | 4,173 | 2,543 | 28,996 |
| 嘉 義 縣 | 27 | 307 | 441 | 2,234 | 1,373 | 7,822 |
| 屏 東 縣 | 164 | 1,449 | 370 | 4,307 | 627 | 6,457 |
| 臺 東 縣 | 2 | — | 140 | 1,241 | 311 | 3,559 |
| 花 蓮 縣 | 1 | — | 333 | 2,368 | 395 | 5,561 |
| 澎 湖 縣 | — | — | 23 | 88 | 32 | 162 |
| 基 隆 市 | 8 | 28 | 173 | 940 | 578 | 5,230 |
| 新 竹 市 | 3 | — | 222 | 3,618 | 202 | 1,715 |
| 嘉 義 市 | 1 | — | 174 | 1,449 | 1,808 | 15,419 |
| 金 門 縣 | — | — | 9 | 95 | 19 | 141 |

Table 3-14. The Execution of Cases of Tax Omission and Punitive Fines
—by Agency (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 | | Agency |
|---------------------------------|--------------|-------------|--------------|------------------|--------------|--|
| 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 | |
| 60 | 23,978 | 9,200 | 5,077,318 | 37,459 | 44,537,873 | Ministry of Finance Subordinative National Tax Admin. |
| 5 | 2,584 | 2,135 | 2,128,302 | 14,901 | 20,251,024 | National Taxation Bureau of Taipei |
| 24 | 1,290 | 3,533 | 1,406,923 | 10,741 | 10,058,395 | National Taxation Bureau of the Northern Area |
| 16 | 19,275 | 1,388 | 742,532 | 4,844 | 7,416,342 | National Taxation Bureau of the Central Area |
| 4 | — | 848 | 161,741 | 2,757 | 2,335,339 | National Taxation Bureau of the Southern Area |
| 11 | 829 | 1,296 | 637,820 | 4,216 | 4,476,773 | National Taxation Bureau of Kaohsiung |
| 157 | 2,076 | 54,960 | 613,150 | 91,666 | 2,039,915 | Revenue Service Office |
| 9 | 190 | 11,143 | 173,543 | 24,030 | 794,492 | New Taipei City |
| 26 | 347 | 2,754 | 40,506 | 6,756 | 136,855 | Taipei City |
| 13 | 47 | 6,208 | 48,079 | 5,275 | 93,381 | Taoyuan City |
| 11 | 61 | 4,436 | 31,715 | 5,866 | 202,853 | Taichung City |
| 10 | 88 | 8,296 | 67,108 | 13,361 | 95,006 | Tainan City |
| 18 | 817 | 6,480 | 97,967 | 10,347 | 161,530 | Kaohsiung City |
| — | — | 657 | 4,751 | 1,018 | 7,357 | Yilan County |
| 2 | 4 | 620 | 25,738 | 1,936 | 24,170 | Hsinchu County |
| — | — | 105 | 515 | 521 | 3,270 | Miaoli County |
| 50 | 342 | 2,213 | 13,681 | 4,633 | 39,903 | Changhua County |
| 8 | 47 | 1,847 | 13,839 | 2,981 | 23,569 | Nantou County |
| 1 | 2 | 2,962 | 33,171 | 2,696 | 29,292 | Yunlin County |
| 2 | 8 | 1,816 | 10,064 | 2,693 | 27,845 | Chiayi County |
| 2 | 53 | 999 | 10,817 | 1,883 | 25,063 | Pingtung County |
| 1 | 15 | 452 | 4,815 | 1,875 | 14,436 | Taitung County |
| 3 | 51 | 731 | 7,980 | 1,554 | 9,841 | Hualien County |
| — | — | 55 | 250 | 173 | 1,314 | Penghu County |
| — | — | 751 | 6,170 | 1,704 | 13,508 | Keelung City |
| — | — | 424 | 5,333 | 1,196 | 324,767 | Hsinchu City |
| 1 | 4 | 1,983 | 16,872 | 1,071 | 10,098 | Chiayi City |
| — | — | 28 | 236 | 97 | 1,365 | Kinmen County |