

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

107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	16,936	318,066	335,002	40,316	51,976	239,502	7,843,572	3,208
營利事業所得稅	644	4,674	5,318	174	28	5,026	1,029,668	90
綜合所得稅	2,874	69,358	72,232	686	2,002	69,068	1,338,750	476
遺產稅	48	204	252	20	—	226	139,344	6
贈與稅	24	256	280	14	8	244	105,898	14
貨物稅	8	160	168	12	6	142	41,566	8
證券交易稅	10	18	28	6	—	22	392	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	32	114	146	4	—	134	397,868	8
特種貨物及勞務稅	64	116	180	16	10	104	217,598	50
營業稅	1,206	50,040	51,246	2,578	23,806	24,750	3,817,478	112
土地稅	2	50	52	10	34	6	58,030	2
房屋稅	4	398	402	4	188	206	24,822	4
使用牌照稅	11,998	192,400	204,398	36,786	25,742	139,440	666,982	2,430
契稅	—	2	2	—	—	2	186	—
印花稅	—	134	134	4	54	74	2,936	2
娛樂稅	22	142	164	2	98	58	2,054	6

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

July 1~Dec. 31, 2018

Unit : Case ; NT\$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency 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	
117,040	2,484,550	142,732	4,171,910	259,772	6,656,462	
4,054	322,694	2,106	570,386	6,160	893,080	Profit-seeking Enterprise Income Tax
53,702	758,064	14,762	581,898	68,464	1,339,962	Individual Income Tax
210	87,104	28	33,210	238	120,314	Estate Tax
246	78,368	32	88,840	278	167,208	Gift Tax
134	38,794	12	2,258	146	41,052	Commodity Tax
28	368	—	—	28	368	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
130	17,030	58	354,006	188	371,036	Tobacco and Alcohol Tax
338	80,584	50	54,802	388	135,386	Specifically Selected Goods
18,082	980,154	4,486	1,579,880	22,568	2,560,034	Business Tax
8	1,634	—	—	8	1,634	Land Tax
176	22,186	8	522	184	22,708	House Tax
39,794	95,808	121,100	866,822	160,894	962,630	Vehicle License Tax
14	260	4	12	18	272	Deed Tax
64	1,036	4	16	68	1,052	Stamp Tax
60	466	82	39,258	142	39,726	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)

107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		發給執行憑證 Giving Execution Evidence	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總計	4,296	1,638,588	47,912	1,211,620	116,416	8,144,292
營利事業所得稅	114	114,592	720	107,974	1,898	1,152,318
綜合所得稅	2,430	463,758	6,804	280,378	5,320	660,296
遺產稅	36	42,460	22	172,186	4	25,158
贈與稅	34	135,066	10	62,750	32	249,698
貨物稅	6	3,478	10	33,294	8	340,452
證券交易稅	2	10	2	44	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	4	370,544	12	3,886	16	412,318
特種貨物及勞務稅	22	102,696	46	30,640	86	120,262
營業稅	344	398,360	1,878	322,434	3,178	4,292,474
土地稅	—	—	2	3,072	—	—
房屋稅	2	166	6	286	2	2,836
使用牌照稅	1,302	7,458	38,372	193,574	105,802	881,532
契稅	—	—	6	122	—	—
印花稅	—	—	6	234	2	60
娛樂稅	—	—	16	746	68	6,888

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

July 1 ~ Dec. 31, 2018

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, Up to Date		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
402	61,996	164,730	9,417,910	290,194	89,885,432	
10	9,748	2,628	1,270,040	13,018	11,529,532	Profit-seeking Enterprise Income Tax
92	19,934	12,216	960,608	35,096	9,756,900	Individual Income Tax
—	—	26	197,344	336	4,004,692	Estate Tax
—	—	42	312,448	340	4,111,790	Gift Tax
—	—	18	373,746	96	1,099,268	Commodity Tax
—	—	2	44	8	1,434	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	28	416,204	422	3,164,280	Tobacco and Alcohol Tax
—	—	132	150,902	904	1,391,338	Specifically Selected Goods
14	29,908	5,070	4,644,816	30,240	50,955,614	Business Tax
—	—	2	3,072	12	1,662,496	Land Tax
—	—	8	3,122	26	4,510	House Tax
286	2,406	144,460	1,077,514	209,104	1,831,132	Vehicle License Tax
—	—	6	122	8	266	Deed Tax
—	—	8	294	70	50,772	Stamp Tax
—	—	84	7,634	514	321,408	Amusement Tax