

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

108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			本期審理情形 Interrogated in This Term						
	合計 Total	上期未 結件數 No. of Pending of Last Term	本期受 理件數 No. of Accepted in This Term	依法免 議件數 No. of Not Indict- able by Law	依法免 罰件數 No. of Fine Free	依法併 案件數 No. of Consoli- dated	依法註 銷件數 No. of Cancelled	處 罰 Fined		未結 件數 No. of Pending
								件 數 No.	金 額 Amount	
<b>總 計</b>	<b>147,739</b>	<b>2,025</b>	<b>145,714</b>	<b>9,660</b>	<b>19,863</b>	<b>2,933</b>	<b>399</b>	<b>110,460</b>	<b>2,976,390</b>	<b>4,424</b>
營利事業所得稅	6,248	45	6,203	23	26	2	34	5,872	586,629	291
綜合所得稅	26,544	238	26,306	44	1,308	1	110	23,719	556,026	1,363
遺產稅	112	3	109	—	2	—	4	82	62,564	23
贈與稅	89	7	82	1	1	—	2	75	37,099	10
貨物稅	46	4	42	—	—	—	2	40	2,098	4
證券交易稅	4	—	4	—	—	—	—	4	138	—
期貨交易稅	—	—	—	—	—	—	—	—	—	—
菸酒稅	43	4	39	—	1	—	1	34	8,374	7
特種貨物及勞務稅	44	25	19	6	3	—	—	19	20,859	16
營業稅	23,636	56	23,580	2,313	11,250	22	31	9,516	1,339,584	504
地價稅	21	—	21	—	8	—	—	1	19	12
土地增值稅	1	1	—	—	—	—	—	1	44,579	—
房屋稅	119	3	116	9	86	—	—	23	4,518	1
使用牌照稅	90,695	1,633	89,062	7,262	7,107	2,908	215	71,019	312,543	2,184
契稅	—	—	—	—	—	—	—	—	—	—
印花稅	49	2	47	2	19	—	—	24	232	4
娛樂稅	88	4	84	—	52	—	—	31	1,128	5
特別及臨時稅課	—	—	—	—	—	—	—	—	—	—

說明：1. 更正調整案件係指系統因移送案件資料修正(例如移送後更正移送金額)，或移送執行動態與報表產出日期落差而調整之件數及金額。

2. 本表自108年起調整部分欄位定義。

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

Jan. 1 ~ June 30, 2019

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						更正註銷案件 Revised or Cancelled		Item of Tax
合計 Total		自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		件數 No.	金額 Amount	
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount			
125,150	3,302,671	52,982	1,156,837	72,168	2,145,834	2,508	781,748	<b>Grand Total</b>
5,403	427,880	4,598	233,157	805	194,723	115	107,275	Profit-seeking Enterprise Income Tax
21,798	467,360	17,857	242,935	3,941	224,425	564	168,567	Individual Income Tax
102	54,750	92	41,724	10	13,026	22	25,562	Estate Tax
92	25,418	87	21,711	5	3,707	9	38,101	Gift Tax
56	8,106	53	8,027	3	79	1	34,091	Commodity Tax
5	179	4	140	1	39	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
44	131,961	26	561	18	131,400	3	10,726	Tobacco and Alcohol Tax
48	61,692	20	10,799	28	50,893	3	36,142	Specifically Selected Goods and Services Tax
10,444	1,552,747	8,250	476,870	2,194	1,075,877	272	352,041	Business Tax
2	28,360	2	28,360	—	—	—	—	Land Value Tax
—	—	—	—	—	—	—	—	Land Value Increment Tax
52	7,594	52	7,594	—	—	4	185	House Tax
87,015	517,413	21,898	83,771	65,117	433,642	1,511	8,804	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
21	812	16	65	5	747	2	238	Stamp Tax
68	18,399	27	1,124	41	17,275	2	15	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies

Explanation : 1.The column of "Adjustment" indicates the adjustment of case numbers and fines due to the revision of the cases submitted or due to the differences between the report dates.

2.Starting 2019, some columns in the table are to be redefined.

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)

108年 1月 1日至 6月30日止

單位：件；新臺幣千元

稅目別	本期執行情形 Executed in This Term							
	合計 Total		移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence		撤案 Withdrawn	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總計	76,035	2,958,959	24,586	445,718	51,249	2,494,417	147	18,339
營利事業所得稅	987	394,939	270	32,113	716	362,818	1	8
綜合所得稅	6,006	297,090	3,601	80,687	2,360	213,114	12	2,847
遺產稅	16	9,215	10	3,684	6	5,532	—	—
贈與稅	13	61,728	6	6,072	7	55,655	—	—
貨物稅	8	23,544	2	17,006	6	6,538	—	—
證券交易稅	3	393	2	187	1	206	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	29	9,851	7	5,724	22	4,128	—	—
特種貨物及勞務稅	44	44,353	28	26,537	16	17,816	—	—
營業稅	2,222	1,643,012	938	175,219	1,276	1,453,971	5	13,799
地價稅	—	481	—	481	—	—	—	—
土地增值稅	—	991	—	991	—	—	—	—
房屋稅	4	159	1	62	3	97	—	—
使用牌照稅	66,655	465,625	19,707	96,279	46,802	367,639	129	1,686
契稅	—	—	—	—	—	—	—	—
印花稅	5	4,097	1	233	4	3,864	—	—
娛樂稅	43	3,482	13	442	30	3,040	—	—
特別及臨時稅課	—	—	—	—	—	—	—	—

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

Jan. 1 ~ June 30, 2019

Unit : Case ; NT\$ 1,000

本期執行情形 Executed in This Term				更正調整案件		截至本期移送 執行未結案件		Item of Tax
退 案 Rejected		結 案 Closed		Adjustment		Unexecuted, Up to Date		
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
7	481	46	4	-1,038	-559,569	144,667	33,906,081	<b>Grand Total</b>
—	—	—	—	-40	-83,431	5,964	6,160,299	Profit-seeking Enterprise Income Tax
3	440	30	2	-513	205,014	13,293	4,331,824	Individual Income Tax
—	—	—	—	-2	-5,114	82	1,387,058	Estate Tax
—	—	—	—	—	1	131	1,890,625	Gift Tax
—	—	—	—	1	306	39	498,068	Commodity Tax
—	—	—	—	—	—	2	363	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	-16	199	1,703,426	Tobacco and Alcohol Tax
—	—	—	—	-5	-5,806	424	681,030	Specifically Selected Goods and Services Tax
1	21	2	0	-200	-669,574	8,695	15,394,110	Business Tax
—	—	—	—	—	34	3	207,676	Land Value Tax
—	—	—	—	—	—	2	600,227	Land Value Increment Tax
—	—	—	—	—	—	9	2,069	House Tax
3	20	14	2	-280	-1,011	115,718	948,981	Vehicle License Tax
—	—	—	—	—	—	3	127	Deed Tax
—	—	—	—	—	—	30	20,927	Stamp Tax
—	—	—	—	1	27	73	79,271	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies