

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 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			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>139,545</b>	<b>4,423</b>	<b>135,122</b>	<b>9,071</b>	<b>19,021</b>	<b>2,147</b>	<b>643</b>	<b>107,512</b>	<b>4,182,178</b>	<b>1,151</b>
營利事業所得稅	2,512	291	2,221	15	15	3	61	2,353	293,502	65
綜合所得稅	36,214	1,363	34,851	90	1,324	6	309	34,374	581,711	111
遺產稅	99	23	76	2	2	—	5	85	73,663	5
贈與稅	93	10	83	2	—	—	6	83	85,509	2
貨物稅	50	4	46	—	—	—	—	48	1,340	2
證券交易稅	6	—	6	—	—	—	—	6	106	—
期貨交易稅	—	—	—	—	—	—	—	—	—	—
菸酒稅	43	7	36	—	1	—	—	36	55,779	6
特種貨物及勞務稅	27	16	11	5	—	—	1	16	10,553	5
營業稅	25,860	504	25,356	2,872	11,220	15	88	11,560	2,799,615	105
地價稅	21	12	9	3	16	—	—	1	87	1
土地增值稅	5	—	5	—	2	—	—	3	264	—
房屋稅	142	1	141	2	96	—	1	40	3,405	3
使用牌照稅	74,339	2,183	72,156	6,080	6,282	2,123	169	58,843	275,222	842
契稅	5	—	5	—	—	—	—	5	179	—
印花稅	52	4	48	—	16	—	2	33	446	1
娛樂稅	77	5	72	—	47	—	1	26	798	3
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

July 1~Dec. 31, 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			
154,459	3,102,298	64,456	1,324,367	90,003	1,777,931	2,027	910,078	<b>Grand Total</b>
3,185	364,654	2,123	163,664	1,062	200,991	-8	109,273	Profit-seeking Enterprise Income Tax
37,966	679,940	31,179	377,543	6,787	302,397	173	72,546	Individual Income Tax
75	74,657	60	54,773	15	19,883	-1	17,185	Estate Tax
83	46,436	71	27,278	12	19,158	5	17,208	Gift Tax
43	1,600	42	1,565	1	35	—	-30,914	Commodity Tax
5	349	4	23	1	326	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
39	7,735	29	6,406	10	1,329	1	1,350	Tobacco and Alcohol Tax
46	30,295	22	12,451	24	17,844	9	11,434	Specifically Selected Goods and Services Tax
11,575	1,307,481	9,458	591,297	2,117	716,184	91	700,905	Business Tax
1	87	1	87	—	—	—	—	Land Value Tax
3	264	3	264	—	—	—	—	Land Value Increment Tax
24	4,491	23	4,490	1	1	1	72	House Tax
101,330	580,039	21,381	83,589	79,949	496,450	1,755	11,014	Vehicle License Tax
—	—	—	—	—	—	—	0	Deed Tax
39	949	36	500	3	449	1	2	Stamp Tax
45	3,322	24	438	21	2,884	—	1	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 7月 1日至12月31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	79,752	2,677,961	29,458	527,863	50,110	2,120,439	98	28,617
營利事業所得稅	1,368	597,421	390	43,020	974	554,382	3	18
綜合所得稅	6,035	300,656	3,470	99,304	2,519	200,953	5	292
遺產稅	15	17,859	10	8,529	5	9,331	—	—
贈與稅	22	67,005	14	35,332	7	30,968	—	—
貨物稅	3	19,798	2	19,789	1	9	—	—
證券交易稅	—	88	—	88	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	25	17,205	4	2,746	21	14,459	—	—
特種貨物及勞務稅	55	59,637	22	15,716	33	43,920	—	—
營業稅	2,535	1,127,574	966	188,264	1,562	911,774	4	27,523
地價稅	—	481	—	481	—	—	—	—
土地增值稅	—	—	—	—	—	—	—	—
房屋稅	1	119	1	119	—	—	—	—
使用牌照稅	69,652	466,283	24,561	113,819	44,966	351,488	85	757
契稅	—	—	—	—	—	—	—	—
印花稅	11	213	9	209	2	4	—	—
娛樂稅	30	3,624	9	447	20	3,150	1	27
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)

July 1~Dec. 31, 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	
19	208	67	834	51	-132,543	154,969	32,873,508	<b>Grand Total</b>
—	—	1	0	-38	-26,706	5,620	5,737,163	Profit-seeking Enterprise Income Tax
1	10	40	97	321	-5,137	14,366	4,328,429	Individual Income Tax
—	—	—	—	—	—	82	1,389,082	Estate Tax
—	—	1	704	—	-5,161	121	1,837,617	Gift Tax
—	—	—	—	—	-200	37	478,105	Commodity Tax
—	—	—	—	—	—	3	601	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	-530	184	1,687,020	Tobacco and Alcohol Tax
—	—	—	—	-2	-1,446	391	637,791	Specifically Selected Goods and Services Tax
1	12	2	0	23	-92,490	8,300	14,890,231	Business Tax
—	—	—	—	—	—	3	207,195	Land Value Tax
—	—	—	—	—	—	2	600,227	Land Value Increment Tax
—	—	—	—	—	—	9	1,951	House Tax
17	186	23	33	-252	-871	125,763	978,277	Vehicle License Tax
—	—	—	—	—	—	3	127	Deed Tax
—	—	—	—	-1	-3	21	21,160	Stamp Tax
—	—	—	—	—	—	64	78,531	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies