

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

109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	
總 計	116,091	1,151	114,940	6,062	14,939	2,262	308	88,082	2,503,722	4,438
營利事業所得稅	5,965	65	5,900	38	50	—	41	5,504	693,329	332
綜合所得稅	18,368	111	18,257	35	942	1	75	15,980	604,520	1,335
遺產稅	80	5	75	2	2	1	3	58	51,018	14
贈與稅	90	2	88	2	1	1	3	72	29,715	11
貨物稅	41	2	39	—	3	—	—	32	838	6
證券交易稅	1	—	1	—	—	—	—	1	1	—
期貨交易稅	—	—	—	—	—	—	—	—	—	—
菸酒稅	14	6	8	—	—	—	—	13	21,375	1
特種貨物及勞務稅	19	5	14	2	—	—	2	8	9,851	7
營業稅	17,718	105	17,613	2,019	8,497	30	33	6,723	818,125	416
地價稅	12	1	11	1	8	—	—	2	763	1
土地增值稅	2	—	2	1	—	—	—	—	—	1
房屋稅	81	3	78	1	51	—	—	21	2,967	8
使用牌照稅	73,597	842	72,755	3,949	5,344	2,229	150	59,622	269,909	2,303
契稅	—	—	—	—	—	—	—	—	—	—
印花稅	18	1	17	—	2	—	—	16	748	—
娛樂稅	85	3	82	12	39	—	1	30	564	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

Jan. 1 ~ June 30, 2020

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			
118,621	3,361,022	40,708	837,388	77,913	2,523,633	2,742	1,107,941	Grand Total
3,575	654,697	2,910	193,022	665	461,675	297	56,359	Profit-seeking Enterprise Income Tax
17,239	506,361	12,878	204,787	4,361	301,573	439	144,941	Individual Income Tax
70	94,307	56	28,906	14	65,400	14	38,561	Estate Tax
72	25,550	61	19,099	11	6,451	9	58,322	Gift Tax
29	1,007	25	674	4	333	2	3,415	Commodity Tax
1	27	—	—	1	27	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
20	62,599	11	239	9	62,360	—	—	Tobacco and Alcohol Tax
28	32,754	6	3,180	22	29,573	3	13,481	Specifically Selected Goods and Services Tax
8,052	1,414,144	5,947	310,242	2,105	1,103,903	355	779,000	Business Tax
1	302	1	302	—	—	—	—	Land Value Tax
1	10,822	—	—	1	10,822	—	—	Land Value Increment Tax
38	3,172	37	3,048	1	124	—	—	House Tax
89,421	553,533	18,725	72,764	70,696	480,769	1,611	11,348	Vehicle License Tax
5	159	5	159	—	—	—	20	Deed Tax
18	139	15	136	3	3	2	3	Stamp Tax
51	1,451	31	831	20	620	10	2,492	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)

109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	89,773	3,673,495	30,067	522,604	59,545	3,142,552	90	8,178
營利事業所得稅	1,055	520,489	285	62,929	768	457,561	—	—
綜合所得稅	6,593	395,109	3,953	85,506	2,612	307,088	6	2,514
遺產稅	14	28,342	10	25,354	4	2,988	—	—
贈與稅	20	630,867	5	3,500	15	627,367	—	—
貨物稅	8	17,294	3	15,371	5	1,923	—	—
證券交易稅	—	96	—	96	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	11	2,533	6	1,478	5	1,055	—	—
特種貨物及勞務稅	38	30,507	16	14,990	22	15,518	—	—
營業稅	2,283	1,210,348	1,007	198,738	1,266	1,006,761	9	4,849
地價稅	1	17,829	—	441	1	17,388	—	—
土地增值稅	1	289,425	—	—	1	289,425	—	—
房屋稅	2	125	1	124	1	1	—	—
使用牌照稅	79,707	528,184	24,770	113,767	54,816	413,442	75	815
契稅	3	127	—	—	3	127	—	—
印花稅	2	22	2	22	—	—	—	—
娛樂稅	35	2,196	9	288	26	1,908	—	—
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, 2020

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	金 額	件 數	金 額	件 數	金 額	件 數	金 額	
No.	Amount	No.	Amount	No.	Amount	No.	Amount	
19	141	52	20	-638	-116,234	142,471	31,607,413	Grand Total
—	—	2	0	-5	-30,244	5,225	5,648,105	Profit-seeking Enterprise Income Tax
—	—	22	1	-14	-1,252	12,120	4,233,641	Individual Income Tax
—	—	—	—	-1	-72	81	1,426,068	Estate Tax
—	—	—	—	-1	-1,349	111	1,211,852	Gift Tax
—	—	—	—	—	—	33	461,144	Commodity Tax
—	—	—	—	—	—	4	532	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	37	182	1,746,883	Tobacco and Alcohol Tax
—	—	—	—	1	375	376	637,232	Specifically Selected Goods and Services Tax
—	—	1	0	-42	-80,055	8,080	14,703,730	Business Tax
—	—	—	—	—	—	2	189,366	Land Value Tax
—	—	—	—	—	—	2	321,624	Land Value Increment Tax
—	—	—	—	—	—	8	1,950	House Tax
19	141	27	18	-576	-3,673	116,176	927,189	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
—	—	—	—	—	—	22	21,141	Stamp Tax
—	—	—	—	—	—	49	76,955	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies