

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 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	依法免 罰件數	依法併 案件數	依法註 銷件數	處 罰 Fined		未結 件數 No. of Pending
				No. of Not Indict- able by Law	No. of Fine Free	No. of Consoli- dated	No. of Cancelled	件 數	金 額	
				No.	Amount	No.	Amount			
總 計	131,355	4,438	126,917	6,412	21,298	1,416	466	101,329	2,629,061	434
營利事業所得稅	2,833	332	2,501	30	30	3	26	2,718	498,694	26
綜合所得稅	35,730	1,335	34,395	67	1,316	2	205	34,093	506,821	47
遺產稅	81	14	67	3	3	—	7	59	57,862	9
贈與稅	91	11	80	1	—	—	7	82	31,489	1
貨物稅	67	6	61	3	13	—	—	51	1,069	—
證券交易稅	1	—	1	—	—	—	—	1	1	—
期貨交易稅	—	—	—	—	—	—	—	—	—	—
菸酒稅	28	1	27	—	—	1	—	26	2,667	1
特種貨物及勞務稅	8	7	1	1	—	1	—	6	7,642	—
營業稅	29,192	416	28,776	2,443	14,055	27	52	12,522	1,263,434	93
地價稅	19	1	18	3	12	—	—	4	1,227	—
土地增值稅	6	1	5	—	1	—	1	4	222	—
房屋稅	147	8	139	2	104	—	1	35	2,195	5
使用牌照稅	62,994	2,303	60,691	3,857	5,684	1,382	167	51,655	254,829	249
契稅	1	—	1	—	—	—	—	1	6	—
印花稅	88	—	88	—	46	—	—	41	427	1
娛樂稅	69	3	66	2	34	—	—	31	475	2
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, 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			
149,140	2,900,768	64,227	1,269,894	84,913	1,630,875	1,079	-722,946	
4,559	389,756	3,759	229,137	800	160,618	-249	-37,999	Profit-seeking Enterprise Income Tax
35,954	567,141	31,425	319,380	4,529	247,760	-147	-40,674	Individual Income Tax
63	56,604	55	45,673	8	10,931	-4	10,313	Estate Tax
93	55,091	87	25,394	6	29,697	-7	-56,233	Gift Tax
53	1,349	46	1,242	7	107	1	-3,314	Commodity Tax
3	62	2	2	1	60	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
27	47,808	22	498	5	47,310	2	30	Tobacco and Alcohol Tax
29	24,956	5	3,706	24	21,250	-3	-10,806	Specifically Selected Goods and Services Tax
11,482	1,169,573	9,761	564,066	1,721	605,507	-199	-596,312	Business Tax
4	1,202	3	1,173	1	30	—	—	Land Value Tax
2	48	2	48	—	—	1	147	Land Value Increment Tax
24	1,137	24	1,137	—	—	1	150	House Tax
96,762	583,216	18,980	77,099	77,782	506,117	1,680	11,044	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
32	957	28	940	4	17	2	693	Stamp Tax
53	1,870	28	400	25	1,470	1	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)

109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	92,717	3,098,189	28,919	516,700	63,641	2,543,542	84	37,715
營利事業所得稅	1,080	524,145	315	58,442	765	465,703	—	—
綜合所得稅	6,101	408,411	3,004	124,859	3,062	258,600	6	24,950
遺產稅	13	30,904	6	29,467	7	1,437	—	—
贈與稅	15	14,082	7	3,398	8	10,684	—	—
貨物稅	14	217,731	4	3,330	10	214,400	—	—
證券交易稅	—	135	—	135	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	3	1,386	1	893	2	493	—	—
特種貨物及勞務稅	50	71,208	12	8,877	38	62,331	—	—
營業稅	2,374	1,235,235	854	170,018	1,512	1,053,143	7	12,032
地價稅	1	314	1	314	—	—	—	—
土地增值稅	—	777	—	777	—	—	—	—
房屋稅	—	—	—	—	—	—	—	—
使用牌照稅	83,024	574,161	24,704	115,501	58,206	457,740	71	733
契稅	—	—	—	—	—	—	—	—
印花稅	10	18,239	6	448	4	17,791	—	—
娛樂稅	32	1,462	5	241	27	1,221	—	—
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, 2020

Unit : Case ; NT\$ 1,000

本期執行情形 Executed in This Term				更正調整案件 Adjustment		截至本期移送 執行未結案件 Unexecuted, Up to Date		Item of Tax
退案 Rejected		結案 Closed						
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
26	145	47	87	-309	-197,279	134,358	29,942,819	
—	—	—	—	-31	-64,506	4,914	5,220,072	Profit-seeking Enterprise Income Tax
—	—	29	2	-62	-8,596	10,486	4,064,394	Individual Income Tax
—	—	—	—	-2	-21,410	74	1,384,684	Estate Tax
—	—	—	—	—	—	102	1,227,467	Gift Tax
—	—	—	—	—	—	26	243,520	Commodity Tax
—	—	—	—	—	—	5	457	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	—	184	1,792,807	Tobacco and Alcohol Tax
—	—	—	—	-2	-1,077	348	586,198	Specifically Selected Goods and Services Tax
1	42	—	—	-88	-101,375	7,339	13,972,627	Business Tax
—	—	—	—	—	—	2	189,081	Land Value Tax
—	—	—	—	—	—	2	320,848	Land Value Increment Tax
—	—	—	—	—	—	8	1,950	House Tax
25	103	18	85	-124	-315	110,810	858,830	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
—	—	—	—	—	—	16	2,919	Stamp Tax
—	—	—	—	—	1	42	76,965	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies