

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

110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	
<b>總 計</b>	<b>115,714</b>	<b>434</b>	<b>115,280</b>	<b>5,528</b>	<b>18,168</b>	<b>1,347</b>	<b>247</b>	<b>84,991</b>	<b>2,051,294</b>	<b>5,433</b>	
營利事業所得稅	5,426	26	5,400	30	25	—	41	4,913	356,607	417	
綜合所得稅	24,861	47	24,814	41	930	—	77	22,406	512,056	1,407	
遺產稅	65	9	56	—	—	—	4	43	30,139	18	
贈與稅	67	1	66	2	—	—	3	48	9,912	14	
貨物稅	42	—	42	—	2	1	—	29	747	10	
證券交易稅	—	—	—	—	—	—	—	—	—	—	
期貨交易稅	—	—	—	—	—	—	—	—	—	—	
菸酒稅	14	1	13	—	—	—	—	11	19,097	3	
特種貨物及勞務稅	4	—	4	—	—	—	—	3	4,889	1	
營業稅	24,231	93	24,138	2,383	12,147	23	30	9,080	894,182	568	
地價稅	12	—	12	4	6	—	—	2	234	—	
土地增值稅	1	—	1	—	—	—	—	1	79	—	
房屋稅	104	5	99	—	76	—	—	23	1,605	5	
使用牌照稅	60,770	249	60,521	3,067	4,929	1,323	92	48,372	220,658	2,987	
契稅	1	—	1	—	—	—	—	1	114	—	
印花稅	20	1	19	—	2	—	—	18	110	—	
娛樂稅	96	2	94	1	51	—	—	41	867	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, 2021

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			
120,249	2,719,790	46,197	1,073,244	74,052	1,646,546	3,180	648,357	
4,522	433,080	4,016	175,433	506	257,647	72	34,559	Profit-seeking Enterprise Income Tax
22,189	414,420	18,398	237,865	3,791	176,554	443	100,695	Individual Income Tax
63	58,706	55	27,619	8	31,087	6	32,442	Estate Tax
59	28,385	53	24,252	6	4,133	2	4,927	Gift Tax
42	60,689	33	38,731	9	21,958	—	202,434	Commodity Tax
1	100	—	—	1	100	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
16	21,291	11	240	5	21,051	—	—	Tobacco and Alcohol Tax
16	25,020	3	2,107	13	22,912	2	13,275	Specifically Selected Goods and Services Tax
10,165	1,147,668	8,184	500,530	1,981	647,137	252	247,294	Business Tax
4	750	4	750	—	—	1	191	Land Value Tax
2	119	2	119	—	—	1	140	Land Value Increment Tax
34	3,397	32	3,355	2	42	—	—	House Tax
83,041	524,072	15,366	61,640	67,675	462,432	2,397	12,313	Vehicle License Tax
4	134	1	6	3	127	—	—	Deed Tax
28	280	13	55	15	225	1	9	Stamp Tax
63	1,681	26	542	37	1,139	3	77	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)

110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	79,924	1,968,392	23,881	423,995	55,904	1,541,067	94	3,275
營利事業所得稅	826	311,046	254	45,331	572	265,715	—	—
綜合所得稅	4,766	217,852	2,695	82,471	2,048	133,819	6	1,561
遺產稅	6	15,916	3	13,445	3	2,471	—	—
贈與稅	8	15,822	4	10,140	4	5,681	—	—
貨物稅	5	47,726	2	2,530	3	45,197	—	—
證券交易稅	1	39	1	39	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	11	1,359	1	934	10	425	—	—
特種貨物及勞務稅	43	32,303	18	9,818	25	22,484	—	—
營業稅	1,964	832,319	820	161,228	1,140	669,921	3	1,170
地價稅	—	676	—	676	—	—	—	—
土地增值稅	—	300	—	300	—	—	—	—
房屋稅	2	938	1	37	1	901	—	—
使用牌照稅	72,253	488,942	20,072	96,034	52,069	392,310	85	545
契稅	—	—	—	—	—	—	—	—
印花稅	9	149	4	125	5	23	—	—
娛樂稅	30	3,007	6	887	24	2,120	—	—
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, 2021

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	
7	50	38	5	-240	-54,153	128,246	29,566,821	<b>Grand Total</b>
—	—	—	—	-18	12,440	4,576	5,179,113	Profit-seeking Enterprise Income Tax
—	—	17	1	-12	-9,734	9,499	4,013,362	Individual Income Tax
—	—	—	—	-2	-15,091	74	1,384,764	Estate Tax
—	—	—	—	—	-10	100	1,215,768	Gift Tax
—	—	—	—	—	—	30	217,752	Commodity Tax
—	—	—	—	—	—	5	517	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	—	178	1,812,499	Tobacco and Alcohol Tax
—	—	—	—	2	240	320	577,048	Specifically Selected Goods and Services Tax
—	—	1	0	-60	-41,714	7,296	13,745,732	Business Tax
—	—	—	—	—	—	2	188,405	Land Value Tax
—	—	—	—	—	—	2	320,548	Land Value Increment Tax
—	—	—	—	—	—	8	1,055	House Tax
7	50	20	4	-150	-281	106,082	832,039	Vehicle License Tax
—	—	—	—	—	—	3	127	Deed Tax
—	—	—	—	—	—	22	2,996	Stamp Tax
—	—	—	—	—	-3	49	75,096	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies