

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 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	
總 計	124,616	5,433	119,183	7,442	21,454	2,032	350	92,687	3,002,594	651
營利事業所得稅	2,688	417	2,271	34	18	3	39	2,570	464,815	24
綜合所得稅	30,158	1,407	28,751	67	1,236	2	146	28,642	718,291	65
遺產稅	79	18	61	2	2	—	8	59	33,022	8
贈與稅	105	14	91	1	1	—	4	89	16,533	10
貨物稅	62	10	52	—	3	—	—	58	6,602	1
證券交易稅	1	—	1	—	—	—	—	1	1	—
期貨交易稅	—	—	—	—	—	—	—	—	—	—
菸酒稅	21	3	18	—	—	—	—	21	12,820	—
特種貨物及勞務稅	3	1	2	1	—	—	1	1	1,796	—
營業稅	29,121	568	28,553	3,079	14,430	22	60	11,431	1,499,681	99
地價稅	20	—	20	1	10	—	—	5	103	4
土地增值稅	2	—	2	—	—	—	—	2	178	—
房屋稅	194	5	189	8	142	—	1	40	3,897	3
使用牌照稅	62,091	2,987	59,104	4,247	5,580	2,005	90	49,734	240,101	435
契稅	—	—	—	—	—	—	—	—	—	—
印花稅	35	—	35	—	9	—	1	25	4,611	—
娛樂稅	36	3	33	2	23	—	—	9	142	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, 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			
139,990	3,142,160	56,760	1,250,594	83,230	1,891,566	5,383	147,279	Grand Total
2,998	376,206	2,275	171,314	723	204,893	20	43,215	Profit-seeking Enterprise Income Tax
32,345	718,293	27,262	337,645	5,083	380,648	66	94,394	Individual Income Tax
59	56,225	48	19,799	11	36,426	6	10,204	Estate Tax
99	55,918	86	16,979	13	38,939	2	30,021	Gift Tax
50	1,139	46	1,090	4	49	1	-199,286	Commodity Tax
—	—	—	—	—	—	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
23	3,235	16	3,098	7	137	—	—	Tobacco and Alcohol Tax
15	16,381	—	469	15	15,912	-2	-6,533	Specifically Selected Goods and Services Tax
11,082	1,342,259	9,239	624,342	1,843	717,916	80	152,731	Business Tax
4	92	4	92	—	—	—	—	Land Value Tax
—	—	—	—	—	—	—	—	Land Value Increment Tax
21	2,494	21	2,494	—	—	—	—	House Tax
93,228	563,073	17,735	69,277	75,493	493,796	5,202	22,037	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
27	4,622	16	3,776	11	847	4	428	Stamp Tax
39	2,223	12	219	27	2,003	4	68	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 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	82,750	2,739,626	25,465	486,957	57,191	2,248,726	53	3,890
營利事業所得稅	1,071	459,229	333	68,119	738	391,110	—	—
綜合所得稅	4,535	344,794	2,367	87,086	2,150	257,708	—	—
遺產稅	10	28,039	7	9,288	3	18,750	—	—
贈與稅	14	35,997	3	3,017	11	32,981	—	—
貨物稅	9	6,311	3	2,959	6	3,352	—	—
證券交易稅	2	137	1	110	1	27	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	18	5,170	14	3,682	4	1,488	—	—
特種貨物及勞務稅	44	38,543	19	14,605	25	23,937	—	—
營業稅	2,180	1,302,749	897	183,365	1,275	1,116,085	7	3,299
地價稅	—	4,715	—	4,715	—	—	—	—
土地增值稅	—	1,129	—	1,129	—	—	—	—
房屋稅	—	—	—	—	—	—	—	—
使用牌照稅	74,813	509,202	21,794	106,444	52,951	402,114	46	592
契稅	—	—	—	—	—	—	—	—
印花稅	16	145	12	130	4	16	—	—
娛樂稅	38	3,468	15	2,310	23	1,158	—	—
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, 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	
11	33	30	20	-41	-119,487	128,685	28,599,275	Grand Total
—	—	—	—	-3	4,141	4,225	4,928,918	Profit-seeking Enterprise Income Tax
—	—	18	1	-46	-13,664	10,001	4,035,552	Individual Income Tax
—	—	—	—	—	-11,597	75	1,381,555	Estate Tax
—	—	—	—	—	—	99	1,218,709	Gift Tax
—	—	—	—	—	—	25	211,490	Commodity Tax
—	—	—	—	—	—	3	381	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	10	167	1,807,476	Tobacco and Alcohol Tax
—	—	—	—	-1	-2,574	290	551,843	Specifically Selected Goods and Services Tax
—	—	1	0	-64	-96,605	6,895	13,064,294	Business Tax
—	—	—	—	—	—	2	183,690	Land Value Tax
—	—	—	—	—	—	2	319,419	Land Value Increment Tax
—	—	—	—	—	—	8	1,055	House Tax
11	33	11	19	74	814	106,836	817,449	Vehicle License Tax
—	—	—	—	—	—	3	127	Deed Tax
—	—	—	—	—	—	17	3,698	Stamp Tax
—	—	—	—	-1	-12	37	73,619	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies