

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

111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	121,329	651	120,678	5,638	19,173	1,746	252	91,455	2,249,464	3,065
營利事業所得稅	4,967	24	4,943	16	17	3	33	4,544	543,181	354
綜合所得稅	25,866	65	25,801	57	826	4	105	24,023	666,642	851
遺 產 稅	79	8	71	3	—	—	5	54	38,548	17
贈 與 稅	91	10	81	—	1	—	4	75	19,765	11
貨 物 稅	43	1	42	—	4	—	—	34	499	5
證券交易稅	4	—	4	—	—	—	—	4	19	—
期貨交易稅	—	—	—	—	—	—	—	—	—	—
菸 酒 稅	24	—	24	—	—	—	—	20	284	4
特種貨物及勞務稅	—	—	—	—	—	—	—	—	—	—
營 業 稅	26,132	99	26,033	2,101	13,032	31	37	10,329	738,520	602
地 價 稅	17	4	13	4	10	—	—	2	1,766	1
土 地 增 值 稅	1	—	1	1	—	—	—	—	—	—
房 屋 稅	80	3	77	—	65	—	—	14	675	1
使用牌照稅	63,946	435	63,511	3,456	5,173	1,708	68	52,324	238,802	1,217
契 稅	—	—	—	—	—	—	—	—	—	—
印 花 稅	21	—	21	—	4	—	—	17	478	—
娛 樂 稅	58	2	56	—	41	—	—	15	284	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

Jan. 1 ~ June 30, 2022

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			
130,437	2,511,627	50,284	1,128,234	80,153	1,383,394	5,153	1,320,610	Grand Total
4,031	356,539	3,568	250,596	463	105,943	135	89,783	Profit-seeking Enterprise Income Tax
23,526	509,407	19,905	319,339	3,621	190,068	456	98,717	Individual Income Tax
48	17,409	42	15,234	6	2,175	3	5,467	Estate Tax
98	36,139	92	13,743	6	22,396	4	125,410	Gift Tax
29	1,450	25	1,411	4	39	2	36,619	Commodity Tax
4	37	3	10	1	27	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
25	27,410	16	293	9	27,116	—	—	Tobacco and Alcohol Tax
13	8,615	4	948	9	7,667	—	916	Specifically Selected Goods and Services Tax
10,858	954,147	9,147	452,179	1,711	501,969	385	946,186	Business Tax
3	1,777	3	1,777	—	—	—	—	Land Value Tax
2	178	2	178	—	—	—	—	Land Value Increment Tax
30	1,604	29	1,341	1	263	—	—	House Tax
91,699	595,199	17,425	70,780	74,274	524,420	4,165	17,096	Vehicle License Tax
1	114	1	114	—	—	—	—	Deed Tax
25	488	12	174	13	314	1	-5	Stamp Tax
45	1,115	10	117	35	998	2	420	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)

111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	84,982	3,593,361	23,842	492,738	61,035	2,907,925	58	28,032
營利事業所得稅	624	812,329	201	28,026	422	784,279	1	23
綜合所得稅	4,749	373,349	2,467	73,209	2,264	276,293	3	23,846
遺產稅	7	144,788	4	111,719	3	33,069	—	—
贈與稅	14	147,521	3	4,015	10	74,395	—	—
貨物稅	6	2,681	5	2,578	1	103	—	—
證券交易稅	—	—	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	14	5,241	11	2,359	3	2,882	—	—
特種貨物及勞務稅	28	42,894	11	13,742	17	29,152	—	—
營業稅	1,843	1,506,987	805	149,772	1,021	1,258,143	9	3,619
地價稅	1	5,747	1	5,747	—	—	—	—
土地增值稅	1	8,617	—	74	1	8,544	—	—
房屋稅	—	—	—	—	—	—	—	—
使用牌照稅	77,660	541,317	20,325	101,022	57,267	439,649	45	544
契稅	—	—	—	—	—	—	—	—
印花稅	6	43	3	9	3	34	—	—
娛樂稅	29	1,848	6	466	23	1,382	—	—
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, 2022

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	
6	90	41	164,577	-331	-135,423	123,525	26,253,885	Grand Total
—	—	—	—	-11	-7,773	4,053	4,214,760	Profit-seeking Enterprise Income Tax
—	—	15	1	-78	-5,188	8,795	3,847,084	Individual Income Tax
—	—	—	—	—	-7,154	74	1,231,789	Estate Tax
—	—	1	69,111	-1	-100	90	1,093,484	Gift Tax
—	—	—	—	—	—	23	208,848	Commodity Tax
—	—	—	—	—	—	4	408	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	-1	-28	161	1,829,324	Tobacco and Alcohol Tax
—	—	—	—	-1	-390	270	516,226	Specifically Selected Goods and Services Tax
—	—	8	95,452	-123	-114,513	6,640	11,944,763	Business Tax
—	—	—	—	—	—	1	177,943	Land Value Tax
—	—	—	—	—	—	1	310,802	Land Value Increment Tax
—	—	—	—	—	—	9	1,317	House Tax
6	90	17	12	-117	-291	103,333	800,260	Vehicle License Tax
—	—	—	—	—	—	3	127	Deed Tax
—	—	—	—	—	—	24	3,969	Stamp Tax
—	—	—	—	1	13	44	72,781	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies