

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

112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	
<b>總 計</b>	<b>148,499</b>	<b>888</b>	<b>147,611</b>	<b>11,805</b>	<b>21,938</b>	<b>3,341</b>	<b>187</b>	<b>107,723</b>	<b>2,458,254</b>	<b>3,505</b>
營利事業所得稅	5,363	48	5,315	19	36	1	23	4,923	503,183	361
綜合所得稅	29,301	117	29,184	39	1,278	2	81	26,652	536,635	1,249
遺 產 稅	50	3	47	1	1	—	2	30	29,946	16
贈 與 稅	238	4	234	3	—	—	5	217	14,166	13
貨 物 稅	32	1	31	1	—	—	—	29	9,782	2
證 券 交 易 稅	8	—	8	—	—	—	—	8	185	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—	—	—
菸 酒 稅	26	1	25	—	—	—	—	23	1,407	3
特種貨物及勞務稅	—	—	—	—	—	—	—	—	—	—
營 業 稅	26,696	84	26,612	2,202	14,007	21	22	9,790	1,058,193	654
地 價 稅	5	—	5	1	3	—	—	1	10	—
土 地 增 值 稅	—	—	—	—	—	—	—	—	—	—
房 屋 稅	88	4	84	—	65	—	—	19	1,363	4
使 用 牌 照 稅	86,624	623	86,001	9,538	6,525	3,317	54	65,990	259,750	1,200
契 稅	—	—	—	—	—	—	—	—	—	—
印 花 稅	34	2	32	1	5	—	—	27	43,432	1
娛 樂 稅	34	1	33	—	18	—	—	14	201	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, 2023

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			
145,545	2,901,204	59,025	1,375,993	86,520	1,525,211	6,681	1,906,265	<b>Grand Total</b>
4,484	402,753	4,015	307,648	469	95,105	226	601,058	Profit-seeking Enterprise Income Tax
22,705	749,389	18,924	432,322	3,781	317,067	253	219,035	Individual Income Tax
40	42,496	33	24,227	7	18,269	4	6,274	Estate Tax
194	15,192	185	10,444	9	4,748	6	1,543	Gift Tax
27	2,142	23	1,413	4	729	3	903	Commodity Tax
7	87	7	87	—	—	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
32	1,564	29	1,472	3	92	1	12,701	Tobacco and Alcohol Tax
12	7,283	—	28	12	7,255	—	—	Specifically Selected Goods and Services Tax
10,515	1,018,644	8,813	458,095	1,702	560,549	263	1,039,652	Business Tax
2	198	2	198	—	—	—	—	Land Value Tax
1	973	1	973	—	—	—	—	Land Value Increment Tax
20	1,683	19	1,499	1	184	—	—	House Tax
107,436	614,061	26,939	93,539	80,497	520,522	5,921	24,620	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
25	43,457	19	43,439	6	18	1	3	Stamp Tax
45	1,283	16	608	29	674	3	476	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)

112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	75,142	2,605,709	22,774	534,022	52,284	2,010,375	37	1,291
營利事業所得稅	563	241,837	188	31,678	371	175,238	1	407
綜合所得稅	4,215	448,357	2,303	102,716	1,892	345,575	1	22
遺產稅	9	270,476	5	30,015	4	240,461	—	—
贈與稅	15	77,108	6	62,308	9	14,799	—	—
貨物稅	7	2,578	3	2,530	4	48	—	—
證券交易稅	1	37	1	37	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	10	2,415	6	1,451	4	964	—	—
特種貨物及勞務稅	21	16,266	9	5,162	12	11,104	—	—
營業稅	1,820	1,054,630	887	181,705	927	847,128	1	379
地價稅	—	—	—	—	—	—	—	—
土地增值稅	—	14	—	14	—	—	—	—
房屋稅	3	637	—	—	2	374	1	263
使用牌照稅	68,435	465,850	19,353	91,771	49,029	373,816	33	220
契稅	3	127	—	—	3	127	—	—
印花稅	14	470	5	372	9	98	—	—
娛樂稅	26	24,906	8	24,264	18	643	—	—
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, 2023

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	
5	7,915	42	52,105	-67	-116,650	121,454	22,747,977	<b>Grand Total</b>
—	—	3	34,514	-62	-59,017	3,616	3,448,918	Profit-seeking Enterprise Income Tax
1	43	18	1	-5	444	8,320	3,684,226	Individual Income Tax
—	—	—	—	-1	-30,508	68	932,088	Estate Tax
—	—	—	—	-1	-62	70	995,605	Gift Tax
—	—	—	—	—	0	24	204,448	Commodity Tax
—	—	—	—	—	—	3	371	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	50	114	1,374,641	Tobacco and Alcohol Tax
—	—	—	—	1	1,061	229	467,442	Specifically Selected Goods and Services Tax
1	7,855	4	17,563	-12	-28,931	6,116	10,328,470	Business Tax
—	—	—	—	—	—	1	177,943	Land Value Tax
—	—	—	—	—	—	2	319,332	Land Value Increment Tax
—	—	—	—	—	—	7	871	House Tax
3	18	17	26	13	314	102,838	762,396	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
—	—	—	—	—	—	11	3,512	Stamp Tax
—	—	—	—	—	—	35	47,715	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies