

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 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 | 143,532 | 3,505 | 140,027 | 8,860 | 22,764 | 1,268 | 353 | 109,642 | 4,355,899 | 645 |
| 營利事業所得稅 | 2,723 | 361 | 2,362 | 30 | 21 | 3 | 39 | 2,562 | 414,284 | 68 |
| 綜合所得稅 | 30,310 | 1,249 | 29,061 | 65 | 1,492 | 3 | 131 | 28,477 | 850,874 | 142 |
| 遺 產 稅 | 51 | 16 | 35 | 2 | — | — | 3 | 37 | 26,630 | 9 |
| 贈 與 稅 | 130 | 13 | 117 | 3 | — | — | 7 | 119 | 19,340 | 1 |
| 貨 物 稅 | 61 | 2 | 59 | — | 1 | — | — | 58 | 8,085 | 2 |
| 證券交易稅 | 12 | — | 12 | — | 3 | — | — | 9 | 47 | — |
| 期貨交易稅 | — | — | — | — | — | — | — | — | — | — |
| 菸 酒 稅 | 34 | 3 | 31 | — | 1 | — | — | 32 | 15,965 | 1 |
| 特種貨物及勞務稅 | — | — | — | — | — | — | — | — | — | — |
| 營 業 稅 | 29,373 | 654 | 28,719 | 2,223 | 14,664 | 31 | 107 | 12,222 | 2,757,978 | 126 |
| 地 價 稅 | 14 | — | 14 | — | 10 | — | — | 3 | 2,638 | 1 |
| 土 地 增 值 稅 | 1 | — | 1 | — | — | — | — | 1 | 57 | — |
| 房 屋 稅 | 96 | 4 | 92 | 2 | 78 | — | — | 14 | 335 | 2 |
| 使用牌照稅 | 80,629 | 1,200 | 79,429 | 6,535 | 6,456 | 1,231 | 66 | 66,051 | 258,908 | 290 |
| 契 稅 | 3 | — | 3 | — | — | — | — | 3 | 59 | — |
| 印 花 稅 | 31 | 1 | 30 | — | 8 | — | — | 22 | 360 | 1 |
| 娛 樂 稅 | 64 | 2 | 62 | — | 30 | — | — | 32 | 339 | 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, 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 | | | |
| 156,274 | 3,357,745 | 65,815 | 1,414,613 | 90,459 | 1,943,132 | 5,613 | 147,168 | Grand Total |
| 2,995 | 475,697 | 2,340 | 227,145 | 655 | 248,552 | -146 | -403,535 | Profit-seeking Enterprise Income Tax |
| 34,797 | 777,314 | 29,570 | 441,346 | 5,227 | 335,968 | -43 | -207,315 | Individual Income Tax |
| 32 | 32,973 | 27 | 12,411 | 5 | 20,562 | — | -33,095 | Estate Tax |
| 138 | 119,935 | 126 | 16,729 | 12 | 103,206 | -3 | 383,305 | Gift Tax |
| 56 | 2,543 | 52 | 2,500 | 4 | 43 | -3 | -903 | Commodity Tax |
| 5 | 108 | 5 | 108 | — | — | — | — | Securities Transaction Tax |
| — | — | — | — | — | — | — | — | Futures Transaction Tax |
| 28 | 15,297 | 23 | 560 | 5 | 14,737 | 2 | 1,585 | Tobacco and Alcohol Tax |
| 14 | 7,595 | — | 33 | 14 | 7,562 | — | — | Specifically Selected Goods and Services Tax |
| 12,128 | 1,314,691 | 10,234 | 629,751 | 1,894 | 684,940 | -184 | 377,506 | Business Tax |
| 3 | 2,638 | 3 | 2,638 | — | — | — | — | Land Value Tax |
| — | — | — | — | — | — | — | — | Land Value Increment Tax |
| 15 | 657 | 12 | 450 | 3 | 208 | — | — | House Tax |
| 105,995 | 603,674 | 23,388 | 80,405 | 82,607 | 523,269 | 5,983 | 28,021 | Vehicle License Tax |
| — | — | — | — | — | — | — | — | Deed Tax |
| 27 | 989 | 21 | 323 | 6 | 666 | 1 | 60 | Stamp Tax |
| 41 | 3,635 | 14 | 214 | 27 | 3,420 | 6 | 1,540 | 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 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 | 83,200 | 3,410,022 | 28,419 | 467,589 | 54,672 | 2,829,957 | 54 | 82,112 |
| 營利事業所得稅 | 771 | 370,718 | 252 | 38,940 | 514 | 251,436 | 3 | 78,891 |
| 綜合所得稅 | 4,328 | 489,559 | 2,133 | 109,331 | 2,167 | 376,948 | 5 | 2,843 |
| 遺產稅 | 8 | 116,779 | 2 | 17,592 | 5 | 92,555 | — | — |
| 贈與稅 | 17 | 265,763 | 6 | 32,163 | 11 | 233,600 | — | — |
| 貨物稅 | 9 | 5,115 | 4 | 5,017 | 5 | 98 | — | — |
| 證券交易稅 | 2 | 311 | — | — | 2 | 311 | — | — |
| 期貨交易稅 | — | — | — | — | — | — | — | — |
| 菸酒稅 | 19 | 65,036 | 3 | 14,653 | 16 | 50,382 | — | — |
| 特種貨物及勞務稅 | 36 | 51,267 | 7 | 10,180 | 29 | 41,087 | — | — |
| 營業稅 | 1,973 | 1,229,535 | 805 | 127,860 | 1,162 | 1,079,861 | — | — |
| 地價稅 | — | — | — | — | — | — | — | — |
| 土地增值稅 | 2 | 319,332 | — | — | 2 | 319,332 | — | — |
| 房屋稅 | 2 | 123 | 1 | 80 | 1 | 43 | — | — |
| 使用牌照稅 | 76,003 | 492,248 | 25,200 | 110,820 | 50,734 | 381,022 | 46 | 378 |
| 契稅 | — | — | — | — | — | — | — | — |
| 印花稅 | 6 | 1,496 | 3 | 5 | 3 | 1,491 | — | — |
| 娛樂稅 | 24 | 2,739 | 3 | 947 | 21 | 1,792 | — | — |
| 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, 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 | |
| 9 | 1,785 | 46 | 28,578 | -15 | -105,425 | 128,575 | 21,163,681 | Grand Total |
| — | — | 2 | 1,453 | -4 | -73,999 | 3,490 | 3,252,290 | Profit-seeking Enterprise Income Tax |
| 1 | 14 | 22 | 423 | 67 | -1,275 | 9,194 | 3,519,968 | Individual Income Tax |
| — | — | 1 | 6,632 | — | 7,305 | 66 | 849,583 | Estate Tax |
| — | — | — | — | -1 | -935 | 64 | 832,925 | Gift Tax |
| — | — | — | — | — | — | 19 | 199,375 | Commodity Tax |
| — | — | — | — | — | — | 1 | 60 | Securities Transaction Tax |
| — | — | — | — | — | — | — | — | Futures Transaction Tax |
| — | — | — | — | — | — | 100 | 1,324,342 | Tobacco and Alcohol Tax |
| — | — | — | — | — | 4,286 | 206 | 422,241 | Specifically Selected Goods and Services Tax |
| 3 | 1,745 | 3 | 20,069 | -20 | -41,597 | 5,992 | 9,738,712 | Business Tax |
| — | — | — | — | — | — | 1 | 177,943 | Land Value Tax |
| — | — | — | — | — | — | — | — | Land Value Increment Tax |
| — | — | — | — | — | — | 8 | 956 | House Tax |
| 5 | 26 | 18 | 2 | -55 | 793 | 109,387 | 794,211 | Vehicle License Tax |
| — | — | — | — | — | — | — | — | Deed Tax |
| — | — | — | — | — | — | 11 | 2,682 | Stamp Tax |
| — | — | — | — | -2 | -3 | 36 | 48,392 | Amusement Tax |
| — | — | — | — | — | — | — | — | Special and Provisional Tax Levies |