

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