

表3-14. 違章漏稅案件處理及財務罰鍰執行情形－按機關別分

112年 7月 1日至12月31日止

單位：件；新臺幣千元

| 機 關 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 |
| 財政部所屬機關 | 62,694 | 2,298 | 60,396 | 2,323 | 16,182 | 37 | 287 | 43,516 | 4,093,203 | 349 |
| 臺北國稅局 | 11,932 | 492 | 11,440 | 996 | 2,885 | 7 | 98 | 7,942 | 502,581 | 4 |
| 北區國稅局 | 22,873 | 484 | 22,389 | 262 | 5,667 | 4 | 161 | 16,779 | 1,275,232 | — |
| 中區國稅局 | 12,464 | 699 | 11,765 | 281 | 3,591 | 21 | 1 | 8,516 | 1,617,801 | 54 |
| 南區國稅局 | 8,962 | 243 | 8,719 | 106 | 2,894 | 5 | 25 | 5,711 | 388,525 | 221 |
| 高雄國稅局 | 6,463 | 380 | 6,083 | 678 | 1,145 | — | 2 | 4,568 | 309,064 | 70 |
| 直轄市及縣(市) 稽徵機關 | 80,838 | 1,207 | 79,631 | 6,537 | 6,582 | 1,231 | 66 | 66,126 | 262,695 | 296 |
| 新 北 市 | 11,909 | — | 11,909 | 365 | 172 | 6 | 28 | 11,338 | 49,843 | — |
| 臺 北 市 | 3,830 | 80 | 3,750 | 19 | 427 | — | 18 | 3,358 | 16,568 | 8 |
| 桃 園 市 | 10,061 | 294 | 9,767 | 423 | 1,586 | 4 | 12 | 8,031 | 35,360 | 5 |
| 臺 中 市 | 21,173 | 4 | 21,169 | 4,571 | 1,503 | 424 | — | 14,675 | 45,155 | — |
| 臺 南 市 | 4,109 | 1 | 4,108 | 151 | 281 | 11 | — | 3,663 | 16,439 | 3 |
| 高 雄 市 | 3,616 | 42 | 3,574 | 37 | 415 | 22 | — | 3,142 | 21,136 | — |
| 宜 蘭 縣 | 944 | — | 944 | 1 | — | 106 | 2 | 835 | 3,239 | — |
| 新 竹 縣 | 1,276 | 76 | 1,200 | 42 | 61 | — | — | 1,163 | 3,523 | 10 |
| 苗 栗 縣 | 2,274 | 136 | 2,138 | 119 | 125 | 189 | 4 | 1,729 | 6,704 | 108 |
| 彰 化 縣 | 2,987 | 57 | 2,930 | 66 | 162 | 11 | 1 | 2,747 | 11,348 | — |
| 南 投 縣 | 2,336 | 162 | 2,174 | 218 | 200 | 285 | 1 | 1,628 | 6,082 | 4 |
| 雲 林 縣 | 3,435 | 3 | 3,432 | 198 | 295 | 64 | — | 2,878 | 9,423 | — |
| 嘉 義 縣 | 3,190 | 81 | 3,109 | 51 | 441 | 47 | — | 2,647 | 7,948 | 4 |
| 屏 東 縣 | 2,443 | 26 | 2,417 | 21 | 223 | — | — | 2,175 | 9,524 | 24 |
| 臺 東 縣 | 925 | — | 925 | 8 | 71 | — | — | 846 | 2,498 | — |
| 花 蓮 縣 | 1,981 | 1 | 1,980 | 57 | 203 | 1 | — | 1,720 | 4,945 | — |
| 澎 湖 縣 | 197 | — | 197 | — | 16 | 4 | — | 177 | 717 | — |
| 基 隆 市 | 1,948 | 115 | 1,833 | 98 | 215 | 31 | — | 1,604 | 4,863 | — |
| 新 竹 市 | 1,150 | 2 | 1,148 | 45 | 105 | 26 | — | 970 | 3,842 | 4 |
| 嘉 義 市 | 924 | 98 | 826 | 42 | 80 | — | — | 705 | 2,915 | 97 |
| 金 門 縣 | 130 | 29 | 101 | 5 | 1 | — | — | 95 | 625 | 29 |

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100年1月起，配合縣市改制直轄市(請參閱編製說明第七點)修正，其中南區國稅局所轄高雄縣分局改歸至高雄國稅局。

3. 本表自108年起調整部分欄位定義。

Table 3-14. The Execution of Cases of Tax Omission and Punitive Fines
—by Agency

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 | | Agency |
|--|------------------|--------------------------|------------------|--------------------------------|------------------|--------------------------------|------------------|--|
| 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 | 6,189 | 1,158,087 | |
| 50,193 | 2,746,152 | 42,377 | 1,330,584 | 7,816 | 1,415,569 | 199 | 1,128,466 | Ministry of Finance Subordinative National Tax Admin. |
| 10,441 | 632,945 | 9,141 | 305,092 | 1,300 | 327,852 | 327 | 555,614 | National Taxation Bureau of Taipei |
| 17,194 | 975,749 | 13,801 | 452,515 | 3,393 | 523,234 | -477 | -967,203 | National Taxation Bureau of the Northern Area |
| 9,867 | 542,152 | 8,806 | 252,671 | 1,061 | 289,480 | 170 | 901,930 | National Taxation Bureau of the Central Area |
| 6,769 | 330,130 | 5,766 | 201,107 | 1,003 | 129,023 | 82 | 131,284 | National Taxation Bureau of the Southern Area |
| 5,922 | 265,177 | 4,863 | 119,199 | 1,059 | 145,978 | 97 | 506,842 | National Taxation Bureau of Kaohsiung |
| 106,081 | 611,593 | 23,438 | 84,030 | 82,643 | 527,563 | 5,990 | 29,621 | Revenue Service Office |
| 18,981 | 129,268 | 4,380 | 17,197 | 14,601 | 112,071 | 445 | 4,386 | New Taipei City |
| 8,938 | 61,722 | 1,471 | 6,529 | 7,467 | 55,193 | 108 | 1,432 | Taipei City |
| 11,952 | 74,230 | 2,790 | 10,568 | 9,162 | 63,662 | 52 | 969 | Taoyuan City |
| 16,092 | 62,206 | 4,645 | 12,391 | 11,447 | 49,816 | 4,435 | 15,270 | Taichung City |
| 6,649 | 31,047 | 1,281 | 5,084 | 5,368 | 25,963 | 146 | 1,414 | Tainan City |
| 8,857 | 85,525 | 1,122 | 6,313 | 7,735 | 79,212 | 48 | 1,576 | Kaohsiung City |
| 1,775 | 8,620 | 498 | 1,811 | 1,277 | 6,808 | 30 | 156 | Yilan County |
| 1,832 | 7,318 | 743 | 2,135 | 1,089 | 5,183 | 15 | 114 | Hsinchu County |
| 3,293 | 18,468 | 719 | 2,396 | 2,574 | 16,072 | 35 | 293 | Miaoli County |
| 4,365 | 20,148 | 829 | 3,482 | 3,536 | 16,667 | 19 | 139 | Changhua County |
| 2,849 | 10,985 | 682 | 2,085 | 2,167 | 8,900 | 345 | 1,445 | Nantou County |
| 3,134 | 15,219 | 752 | 2,383 | 2,382 | 12,836 | 56 | 580 | Yunlin County |
| 3,716 | 16,923 | 889 | 2,253 | 2,827 | 14,670 | 55 | 211 | Chiayi County |
| 3,941 | 18,169 | 817 | 3,559 | 3,124 | 14,609 | 104 | 1,199 | Pingtung County |
| 2,406 | 13,680 | 390 | 985 | 2,016 | 12,695 | 39 | 119 | Taitung County |
| 1,714 | 6,358 | 422 | 1,509 | 1,292 | 4,849 | 11 | 56 | Hualien County |
| 218 | 1,116 | 47 | 194 | 171 | 922 | — | — | Penghu County |
| 2,008 | 8,704 | 418 | 1,003 | 1,590 | 7,701 | 8 | 55 | Keelung City |
| 1,870 | 11,639 | 340 | 1,113 | 1,530 | 10,526 | 13 | 72 | Hsinchu City |
| 926 | 5,761 | 168 | 863 | 758 | 4,898 | 10 | 46 | Chiayi City |
| 565 | 4,487 | 35 | 178 | 530 | 4,309 | 16 | 87 | Kinmen County |

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.Since January 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information. In accordance with the related changes, the regional office of Kaohsiung county which used to be handled by the jurisdiction of National Taxation Bureau of the Southern Area are now handled by National Taxation Bureau of Kaohsiung.

3.Starting 2019, some columns in the table are to be redefined.

表3-14. 違章漏稅案件處理及財務罰鍰執行情形－按機關別分(續1完)

112年 7月 1日至12月31日止

單位：件；新臺幣千元

| 機 關 別 | 本 期 執 行 情 形 Executed in This Term | | | | | | | |
|------------------|--------------------------------------|------------------|---------------|----------------|---------------------------|------------------|-----------|---------------|
| | 合 計 | | 移 送 繳 納 | | 發 給 執 行 憑 證 | | 撤 案 | |
| | Total | | Fined Paid | | Giving Execution Evidence | | Withdrawn | |
| | 件 數 | 金 額 | 件 數 | 金 額 | 件 數 | 金 額 | 件 數 | 金 額 |
| No. | Amount | No. | Amount | No. | Amount | No. | Amount | |
| 總 計 | 83,200 | 3,410,022 | 28,419 | 467,589 | 54,672 | 2,829,957 | 54 | 82,112 |
| 財政部所屬機關 | 7,163 | 2,594,084 | 3,212 | 355,737 | 3,911 | 2,126,278 | 8 | 81,734 |
| 臺北國稅局 | 1,489 | 1,080,739 | 651 | 91,992 | 823 | 900,654 | 3 | 78,891 |
| 北區國稅局 | 2,958 | 629,649 | 1,317 | 131,217 | 1,629 | 494,770 | 2 | 2,194 |
| 中區國稅局 | 1,045 | 396,571 | 484 | 70,196 | 554 | 326,162 | 1 | 213 |
| 南區國稅局 | 824 | 185,448 | 380 | 27,298 | 442 | 157,715 | 2 | 436 |
| 高雄國稅局 | 847 | 301,677 | 380 | 35,035 | 463 | 246,976 | — | — |
| 直轄市及縣(市) 稽徵機關 | 76,037 | 815,937 | 25,207 | 111,852 | 50,761 | 703,679 | 46 | 378 |
| 新 北 市 | 13,993 | 113,779 | 3,219 | 18,328 | 10,762 | 95,409 | 5 | 35 |
| 臺 北 市 | 4,684 | 47,055 | 1,929 | 9,577 | 2,751 | 37,477 | 1 | 1 |
| 桃 園 市 | 10,223 | 70,004 | 2,020 | 9,591 | 8,198 | 60,397 | 2 | 16 |
| 臺 中 市 | 10,053 | 46,546 | 4,476 | 15,812 | 5,573 | 30,718 | 1 | 2 |
| 臺 南 市 | 6,050 | 29,979 | 2,398 | 9,317 | 3,647 | 20,542 | 3 | 116 |
| 高 雄 市 | 6,297 | 69,192 | 1,213 | 8,990 | 5,084 | 60,202 | — | — |
| 宜 蘭 縣 | 1,584 | 9,273 | 318 | 1,398 | 1,266 | 7,875 | — | — |
| 新 竹 縣 | 803 | 4,129 | 401 | 1,741 | 400 | 2,381 | 2 | 7 |
| 苗 栗 縣 | 1,653 | 10,717 | 528 | 2,222 | 1,124 | 8,492 | 1 | 3 |
| 彰 化 縣 | 3,415 | 18,560 | 1,357 | 5,996 | 2,057 | 12,560 | 1 | 4 |
| 南 投 縣 | 1,412 | 6,873 | 651 | 2,482 | 761 | 4,391 | — | — |
| 雲 林 縣 | 2,886 | 14,692 | 1,298 | 5,807 | 1,585 | 8,880 | 3 | 5 |
| 嘉 義 縣 | 2,517 | 12,815 | 1,135 | 4,880 | 1,373 | 7,906 | 8 | 29 |
| 屏 東 縣 | 2,685 | 13,964 | 1,255 | 4,969 | 1,411 | 8,836 | 18 | 158 |
| 臺 東 縣 | 1,500 | 6,859 | 620 | 2,166 | 880 | 4,694 | — | — |
| 花 蓮 縣 | 2,443 | 11,128 | 982 | 3,099 | 1,459 | 8,028 | — | — |
| 澎 湖 縣 | 161 | 750 | 35 | 123 | 126 | 627 | — | — |
| 基 隆 市 | 1,712 | 8,395 | 596 | 2,096 | 1,115 | 6,296 | 1 | 2 |
| 新 竹 市 | 937 | 316,024 | 361 | 1,553 | 575 | 314,471 | — | — |
| 嘉 義 市 | 738 | 3,111 | 353 | 1,277 | 385 | 1,834 | — | — |
| 金 門 縣 | 291 | 2,092 | 62 | 428 | 229 | 1,665 | — | — |

Table 3-14. The Execution of Cases of Tax Omission and Punitive Fines
—by Agency (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 | | Agency |
|---------------------------------|--------|---------------|--------|------------|----------|---------------------------|------------|--|
| 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 |
| 4 | 1,760 | 28 | 28,576 | 42 | -106,215 | 19,132 | 20,139,495 | Ministry of Finance Subordinative National Tax Admin. |
| 3 | 1,745 | 9 | 7,458 | 105 | -62,458 | 3,910 | 6,441,642 | National Taxation Bureau of Taipei |
| 1 | 14 | 9 | 1,453 | -73 | -49,798 | 6,689 | 6,441,815 | National Taxation Bureau of the Northern Area |
| — | — | 6 | 0 | -1 | 7,695 | 3,912 | 3,879,688 | National Taxation Bureau of the Central Area |
| — | — | — | — | 17 | 2,892 | 2,583 | 1,534,986 | National Taxation Bureau of the Southern Area |
| — | — | 4 | 19,665 | -6 | -4,546 | 2,038 | 1,841,364 | National Taxation Bureau of Kaohsiung |
| 5 | 26 | 18 | 2 | -57 | 790 | 109,443 | 1,024,186 | Revenue Service Office |
| 2 | 6 | 5 | 1 | 8 | 235 | 16,170 | 318,483 | New Taipei City |
| — | — | 3 | 0 | -13 | -61 | 10,723 | 105,017 | Taipei City |
| — | — | 3 | 0 | -145 | -373 | 7,076 | 83,088 | Taoyuan City |
| 1 | 14 | 2 | 0 | -106 | -237 | 16,774 | 90,579 | Taichung City |
| 2 | 5 | — | — | -2 | 17 | 6,592 | 39,219 | Tainan City |
| — | — | — | — | 30 | 271 | 10,570 | 114,589 | Kaohsiung City |
| — | — | — | — | 160 | 1,037 | 1,627 | 9,921 | Yilan County |
| — | — | — | — | -15 | -92 | 1,274 | 20,813 | Hsinchu County |
| — | — | — | — | — | 13 | 3,131 | 24,234 | Miaoli County |
| — | — | — | — | 28 | 216 | 5,880 | 35,538 | Changhua County |
| — | — | — | — | -41 | -238 | 3,022 | 16,649 | Nantou County |
| — | — | — | — | -10 | -292 | 5,013 | 32,232 | Yunlin County |
| — | — | 1 | 0 | -2 | 3 | 5,091 | 30,972 | Chiayi County |
| — | — | 1 | 0 | — | 19 | 5,102 | 28,046 | Pingtung County |
| — | — | — | — | -24 | -94 | 2,524 | 16,636 | Taitung County |
| — | — | 2 | 0 | -1 | 18 | 2,721 | 15,457 | Hualien County |
| — | — | — | — | -5 | -49 | 262 | 1,339 | Penghu County |
| — | — | — | — | 80 | 387 | 2,129 | 12,087 | Keelung City |
| — | — | 1 | 0 | 1 | 13 | 1,954 | 15,475 | Hsinchu City |
| — | — | — | — | — | — | 1,191 | 8,332 | Chiayi City |
| — | — | — | — | — | — | 617 | 5,481 | Kinmen County |