

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

113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	146,076	645	145,431	8,734	21,392	1,892	233	109,975	3,221,257	3,850
營利事業所得稅	6,370	68	6,302	39	36	9	36	5,724	576,276	526
綜合所得稅	28,467	142	28,325	63	1,279	2	84	25,391	794,405	1,648
遺 產 稅	69	9	60	1	—	—	3	46	46,048	19
贈 與 稅	104	1	103	—	1	—	—	96	12,986	7
貨 物 稅	48	2	46	—	4	—	—	39	39,803	5
證券交易稅	5	—	5	—	—	—	—	2	42	3
期貨交易稅	—	—	—	—	—	—	—	—	—	—
菸 酒 稅	20	1	19	1	—	—	—	16	1,276	3
特種貨物及勞務稅	—	—	—	—	—	—	—	—	—	—
營 業 稅	27,858	126	27,732	1,988	14,307	35	31	10,639	1,473,938	858
地 價 稅	8	1	7	1	4	—	—	2	45	1
土 地 增 值 稅	3	—	3	—	—	—	—	3	10	—
房 屋 稅	74	2	72	3	61	—	—	6	162	4
使用牌照稅	82,955	290	82,665	6,638	5,658	1,846	78	67,963	258,720	772
契 稅	3	—	3	—	—	—	—	3	11	—
印 花 稅	34	1	33	—	8	—	—	25	16,966	1
娛 樂 稅	56	2	54	—	32	—	1	20	567	3
特別及臨時稅課	2	—	2	—	2	—	—	—	—	—

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, 2024

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			
158,124	3,763,769	59,768	1,545,278	98,356	2,218,491	7,327	2,627,192	Grand Total
5,446	437,399	4,858	303,097	588	134,302	185	147,613	Profit-seeking Enterprise Income Tax
23,801	926,064	19,749	540,421	4,052	385,643	443	239,416	Individual Income Tax
47	54,828	38	21,288	9	33,540	4	8,590	Estate Tax
99	18,360	88	11,768	11	6,592	16	240,128	Gift Tax
47	2,172	46	2,163	1	9	3	199,591	Commodity Tax
9	102	8	86	1	16	1	295	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
25	15,423	12	271	13	15,152	4	528	Tobacco and Alcohol Tax
6	4,599	—	35	6	4,564	—	—	Specifically Selected Goods and Services Tax
11,699	1,329,776	9,675	575,830	2,024	753,946	514	1,720,020	Business Tax
2	45	2	45	—	—	1	16,403	Land Value Tax
5	316,873	3	6,023	2	310,849	—	22,289	Land Value Increment Tax
8	329	7	146	1	184	1	25	House Tax
116,853	656,120	25,239	83,242	91,614	572,878	6,151	32,133	Vehicle License Tax
6	70	5	52	1	18	—	—	Deed Tax
23	307	19	236	4	71	—	—	Stamp Tax
48	1,302	19	574	29	728	4	160	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)

113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	91,226	3,098,229	28,303	450,994	62,825	2,196,687	40	57,178
營利事業所得稅	771	220,977	254	54,744	513	164,689	—	—
綜合所得稅	4,741	647,540	2,492	114,606	2,221	523,435	4	9,497
遺產稅	5	8,489	2	3,625	3	4,864	—	—
贈與稅	13	59,096	3	8,430	10	50,665	—	—
貨物稅	4	2,505	1	2,463	3	42	—	—
證券交易稅	1	16	1	16	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	12	15,948	3	585	8	1,114	1	14,249
特種貨物及勞務稅	31	59,611	6	7,918	25	51,692	—	—
營業稅	2,063	1,224,068	898	152,935	1,161	646,335	2	33,128
地價稅	—	—	—	—	—	—	—	—
土地增值稅	2	310,851	1	59	1	310,792	—	—
房屋稅	2	51	2	51	—	—	—	—
使用牌照稅	83,540	546,118	24,629	105,376	58,850	440,283	33	304
契稅	1	18	1	18	—	—	—	—
印花稅	2	84	2	84	—	—	—	—
娛樂稅	38	2,858	8	83	30	2,776	—	—
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, 2024

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	1,630	49	391,740	-41	-148,432	135,664	20,135,512	Grand Total
2	1,500	2	43	-4	-8,597	3,303	3,157,018	Profit-seeking Enterprise Income Tax
—	—	24	2	2	-1,211	8,507	3,256,860	Individual Income Tax
—	—	—	—	—	—	70	874,634	Estate Tax
—	—	—	—	—	—	62	780,421	Gift Tax
—	—	—	—	—	—	16	196,879	Commodity Tax
—	—	—	—	—	—	1	60	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	—	101	1,323,547	Tobacco and Alcohol Tax
—	—	—	—	1	1,500	182	368,694	Specifically Selected Goods and Services Tax
—	—	2	391,670	-30	-140,716	5,923	9,127,874	Business Tax
—	—	—	—	—	—	1	177,943	Land Value Tax
—	—	—	—	—	2	—	—	Land Value Increment Tax
—	—	—	—	—	—	7	1,089	House Tax
7	130	21	25	-11	563	117,450	821,535	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
—	—	—	—	—	—	13	2,669	Stamp Tax
—	—	—	—	1	27	28	46,289	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies