

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<br>Cases Accepted |                                                        |                                                         | 本 期 審 理 情 形<br>Interrogated in This Term |              |                   |           |         |           |                                   |
|-----------|------------------------|--------------------------------------------------------|---------------------------------------------------------|------------------------------------------|--------------|-------------------|-----------|---------|-----------|-----------------------------------|
|           | 合 計<br><br>Total       | 上期未<br>結件數<br><br>No. of<br>Pending<br>of Last<br>Term | 本期受<br>理件數<br><br>No. of<br>Accepted<br>in This<br>Term | 依法免                                      | 依法免          | 依法併               | 依法註       | 處 罰     |           | 未結<br>件數<br><br>No. of<br>Pending |
|           |                        |                                                        |                                                         | 議件數                                      | 罰件數          | 案件數               | 銷件數       | Fined   |           |                                   |
|           |                        |                                                        |                                                         | No. of Not                               | No. of       | No. of            | No. of    | 件 數     | 金 額       |                                   |
|           |                        |                                                        |                                                         | Indict-<br>able<br>by Law                | Fine<br>Free | Consoli-<br>dated | Cancelled | No.     | 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<br>Fine Paid and Transferred to Administrative Enforcement Agency in This Term |              |                          |              |                                |              | 更正註銷案件<br>Revised or Cancelled |              | Item of Tax                                  |
|------------------------------------------------------------------------------------------|--------------|--------------------------|--------------|--------------------------------|--------------|--------------------------------|--------------|----------------------------------------------|
| 合計<br>Total                                                                              |              | 自行繳納<br>Paid Voluntarily |              | 移送執行<br>Transferred to Execute |              |                                |              |                                              |
| 件數<br>No.                                                                                | 金額<br>Amount | 件數<br>No.                | 金額<br>Amount | 件數<br>No.                      | 金額<br>Amount | 件數<br>No.                      | 金額<br>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<br>Executed in This Term |           |                       |         |                                     |           |                  |        |
|-----------|--------------------------------------|-----------|-----------------------|---------|-------------------------------------|-----------|------------------|--------|
|           | 合 計<br>Total                         |           | 移 送 繳 納<br>Fined Paid |         | 發給執行憑證<br>Giving Execution Evidence |           | 撤 案<br>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       | 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<br>Executed in This Term |        |               |         | 更正調整案件<br><br>Adjustment |          | 截至本期移送<br>執行未結案件<br><br>Unexecuted,<br>Up to Date |            | Item of Tax                                     |
|--------------------------------------|--------|---------------|---------|--------------------------|----------|---------------------------------------------------|------------|-------------------------------------------------|
| 退 案<br>Rejected                      |        | 結 案<br>Closed |         |                          |          |                                                   |            |                                                 |
| 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<br>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<br>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<br>Levies           |