

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

114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	163,778	5,248	158,530	9,912	36,664	2,150	421	113,176	5,235,813	1,455
營利事業所得稅	3,457	616	2,841	42	90	5	51	3,138	1,075,250	131
綜合所得稅	29,664	1,917	27,747	83	1,731	2	171	27,391	1,016,419	286
遺 產 稅	70	13	57	2	—	—	1	50	474,848	17
贈 與 稅	123	10	113	—	—	—	3	117	27,452	3
貨 物 稅	53	6	47	—	2	—	1	45	675	5
證 券 交 易 稅	3	—	3	—	—	—	—	3	29	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—	—	—
菸 酒 稅	26	2	24	—	—	—	1	24	823	1
特種貨物及勞務稅	—	—	—	—	—	—	—	—	—	—
營 業 稅	45,347	987	44,360	2,034	28,081	49	114	14,774	2,400,250	295
地 價 稅	11	1	10	—	5	—	1	5	1,574	—
土 地 增 值 稅	1	—	1	—	1	—	—	—	—	—
房 屋 稅	88	5	83	1	63	—	3	18	687	3
使 用 牌 照 稅	84,760	1,684	83,076	7,744	6,640	2,094	71	67,505	229,551	706
契 稅	2	—	2	—	—	—	—	2	41	—
印 花 稅	29	3	26	6	7	—	—	16	617	—
娛 樂 稅	125	4	121	—	44	—	4	69	5,699	8
特別及臨時稅課	19	—	19	—	—	—	—	19	1,900	—

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, 2025

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			
168,410	4,226,190	59,718	2,140,782	108,692	2,085,408	18,937	1,996,277	Grand Total
3,769	986,286	2,923	704,986	846	281,299	427	172,112	Profit-seeking Enterprise Income Tax
28,194	898,794	23,114	463,702	5,080	435,092	678	208,059	Individual Income Tax
43	48,756	41	41,780	2	6,976	2	3,771	Estate Tax
100	100,612	97	100,551	3	61	5	-11,176	Gift Tax
44	1,050	44	1,050	—	—	4	40,308	Commodity Tax
1	101	1	101	—	—	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
20	1,934	16	301	4	1,633	54	39,001	Tobacco and Alcohol Tax
9	6,316	—	—	9	6,316	—	—	Specifically Selected Goods and Services Tax
14,452	1,552,296	11,946	755,709	2,506	796,586	578	1,323,153	Business Tax
3	721	2	79	1	642	1	40	Land Value Tax
—	—	—	—	—	—	—	—	Land Value Increment Tax
15	390	15	390	—	—	1	1,418	House Tax
121,669	605,436	21,470	68,023	100,199	537,413	17,164	218,966	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
18	16,927	11	177	7	16,749	2	17	Stamp Tax
73	6,573	38	3,934	35	2,639	21	608	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)

114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	108,923	3,435,988	34,510	567,534	74,214	2,777,482	134	6,807
營利事業所得稅	958	452,031	358	44,071	595	406,160	1	680
綜合所得稅	4,726	556,005	2,281	146,953	2,424	406,749	4	1,624
遺產稅	11	75,975	7	65,660	3	10,105	1	210
贈與稅	13	61,666	1	2,856	12	58,811	—	—
貨物稅	4	52,667	1	12,675	2	35	—	—
證券交易稅	—	—	—	—	—	—	—	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	6	451,432	—	343	6	451,089	—	—
特種貨物及勞務稅	33	43,175	10	7,599	23	35,576	—	—
營業稅	2,436	1,136,984	1,098	172,530	1,333	919,749	1	2,342
地價稅	1	642	1	642	—	—	—	—
土地增值稅	—	—	—	—	—	—	—	—
房屋稅	1	155	—	10	1	145	—	—
使用牌照稅	100,707	589,182	30,745	113,797	69,796	473,388	127	1,952
契稅	—	—	—	—	—	—	—	—
印花稅	4	1,585	1	6	3	1,580	—	—
娛樂稅	23	14,489	7	393	16	14,097	—	—
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, 2025

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	
2	8	63	84,157	-295	-262,156	131,279	16,472,625	Grand Total
—	—	4	1,121	-10	-10,334	2,692	2,979,926	Profit-seeking Enterprise Income Tax
—	—	17	679	-86	-115,959	8,527	2,782,405	Individual Income Tax
—	—	—	—	—	—	51	774,707	Estate Tax
—	—	—	—	—	—	40	538,335	Gift Tax
—	—	1	39,957	—	—	8	138,292	Commodity Tax
—	—	—	—	—	—	1	60	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	—	52	798,156	Tobacco and Alcohol Tax
—	—	—	—	—	7	111	241,018	Specifically Selected Goods and Services Tax
—	—	4	42,363	-65	-133,698	5,522	7,477,898	Business Tax
—	—	—	—	—	—	—	—	Land Value Tax
—	—	—	—	—	—	1	8,540	Land Value Increment Tax
—	—	—	—	—	—	5	923	House Tax
2	8	37	37	-134	-2,167	114,211	680,859	Vehicle License Tax
—	—	—	—	—	—	—	—	Deed Tax
—	—	—	—	—	—	16	18,063	Stamp Tax
—	—	—	—	—	-5	42	33,444	Amusement Tax
—	—	—	—	—	—	—	—	Special and Provisional Tax Levies