

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<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                           | 本期受<br>理件數                            | 依法免<br>議件數                               | 依法免<br>罰件數             | 依法併<br>案件數                  | 依法註<br>銷件數          | 處 罰<br>Fined |           | 未結<br>件數<br><br>No. of<br>Pending |
|           |                        | No. of<br>Pending<br>of Last<br>Term | No. of<br>Accepted<br>in This<br>Term | No. of Not<br>Indict-<br>able<br>by Law  | No. of<br>Fine<br>Free | No. of<br>Consoli-<br>dated | No. of<br>Cancelled | 件 數          | 金 額       |                                   |
|           |                        |                                      |                                       |                                          |                        |                             |                     | No.          | 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<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 |                                              |
| 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<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       | 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<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     |                                                 |
| 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<br>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<br>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<br>Levies           |