

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

民國115年1月至6月止

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	本期受 理件數	依法免 議件數	依法免 罰件數	依法併 案件數	依法註 銷件數	處罰 Fined		未結 件數 No. of Pending
		No. of Pending of Last Term	No. of Accepted in This Term	No. of Not Indict- able by Law	No. of Fine Free	No. of Consoli- dated	No. of Cancelled	件數 No.	金額 Amount	
總計	153,570	1,455	152,115	10,104	30,415	2,246	232	105,382	3,026,814	5,191
營利事業所得稅	7,027	131	6,896	38	125	6	55	6,263	490,966	539
綜合所得稅	22,144	286	21,858	79	1,243	3	90	17,960	798,319	2,769
遺產稅	77	17	60	—	—	—	5	54	59,537	18
贈與稅	76	3	73	—	—	—	—	66	18,120	10
貨物稅	44	5	39	—	1	1	—	33	922	9
證券交易稅	8	—	8	—	—	—	—	2	37	6
期貨交易稅	—	—	—	—	—	—	—	—	—	—
菸酒稅	17	1	16	—	—	—	2	12	2,830	3
特種貨物及勞務稅	—	—	—	—	—	—	—	—	—	—
營業稅	36,949	295	36,654	2,034	22,049	35	34	11,920	1,426,148	878
地價稅	9	—	9	—	6	—	1	2	23	—
土地增值稅	4	—	4	—	—	—	—	3	309	1
房屋稅	74	3	71	1	50	—	—	14	394	9
使用牌照稅	87,016	706	86,310	7,949	6,884	2,201	43	68,999	221,580	940
契稅	—	—	—	—	—	—	—	—	—	—
印花稅	27	—	27	—	3	—	—	20	6,482	4
娛樂稅	98	8	90	3	54	—	2	34	1,147	5
特別及臨時稅課	—	—	—	—	—	—	—	—	—	—

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. - June 2026

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	
157,642	3,858,174	55,063	1,322,589	102,579	2,535,585	26,957	3,574,159	Grand Total
5,717	519,407	5,119	326,002	598	193,404	1,223	959,037	Profit-seeking Enterprise Income Tax
19,287	760,975	14,815	403,992	4,472	356,983	1,369	452,906	Individual Income Tax
48	41,724	40	29,467	8	12,257	10	45,019	Estate Tax
73	26,708	72	26,701	1	8	18	72,902	Gift Tax
39	23,339	33	828	6	22,511	1	19,507	Commodity Tax
5	65	5	65	—	—	—	—	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
15	372	13	191	2	181	70	25,135	Tobacco and Alcohol Tax
13	6,927	1	217	12	6,709	—	—	Specifically Selected Goods and Services Tax
12,655	1,896,789	10,082	452,831	2,573	1,443,958	1,547	1,696,826	Business Tax
2	8,210	2	8,210	—	—	—	—	Land Value Tax
3	309	2	280	1	29	—	—	Land Value Increment Tax
12	698	11	514	1	184	4	196	House Tax
119,671	564,022	24,819	68,743	94,852	495,279	22,685	301,166	Vehicle License Tax
3	127	—	—	3	127	—	—	Deed Tax
19	4,049	18	4,036	1	13	4	46	Stamp Tax
61	2,553	31	510	30	2,043	26	1,419	Amusement Tax
19	1,900	—	—	19	1,900	—	—	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)

民國115年1月至6月止

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	95,445	2,690,976	30,770	438,542	64,568	2,104,859	40	4,742
營利事業所得稅	655	473,474	274	34,949	380	438,525	—	—
綜 合 所 得 稅	4,227	492,567	2,508	112,243	1,704	236,512	4	1,523
遺 產 稅	6	25,881	3	24,605	2	273	1	1,003
贈 與 稅	11	28,688	6	15,195	5	13,492	—	—
貨 物 稅	1	255	—	200	1	55	—	—
證 券 交 易 稅	—	—	—	—	—	—	—	—
期 貨 交 易 稅	—	—	—	—	—	—	—	—
菸 酒 稅	8	594	8	594	—	—	—	—
特種貨物及勞務稅	12	10,651	—	2,448	12	8,204	—	—
營 業 稅	2,280	1,177,565	1,159	151,277	1,119	1,023,904	1	1,924
地 價 稅	—	—	—	—	—	—	—	—
土 地 增 值 稅	—	—	—	—	—	—	—	—
房 屋 稅	4	765	—	25	4	740	—	—
使 用 牌 照 稅	88,212	479,171	26,805	96,676	61,319	382,120	34	292
契 稅	—	—	—	—	—	—	—	—
印 花 稅	3	306	—	—	3	306	—	—
娛 樂 稅	26	1,058	7	330	19	728	—	—
特別及臨時稅課	—	1	—	1	—	—	—	—

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
— by Item of Tax (Cont.1 End)

Jan. - June 2026

Unit : Case ; NT\$ 1,000

本期執行情形 Executed in This Term				更正調整案件 Adjustment		截至本期移送 執行未結案件 Unexecuted, Up to Date		Item of Tax
退 案 Rejected		結 案 Closed						
件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	
9	69	58	142,764	-110	-97,463	138,303	16,219,771	Grand Total
—	—	1	0	-6	9	2,629	2,699,865	Profit-seeking Enterprise Income Tax
—	—	11	142,289	17	-4,930	8,789	2,641,890	Individual Income Tax
—	—	—	—	—	—	53	761,083	Estate Tax
—	—	—	—	—	-3	30	509,652	Gift Tax
—	—	—	—	—	—	13	160,548	Commodity Tax
—	—	—	—	—	—	1	60	Securities Transaction Tax
—	—	—	—	—	—	—	—	Futures Transaction Tax
—	—	—	—	—	—	46	797,743	Tobacco and Alcohol Tax
—	—	—	—	—	—	111	237,076	Specifically Selected Goods and Services Tax
—	—	1	460	-36	-92,420	5,779	7,651,870	Business Tax
—	—	—	—	—	—	—	—	Land Value Tax
—	—	—	—	—	—	2	8,568	Land Value Increment Tax
—	—	—	—	—	—	2	342	House Tax
9	69	45	15	-85	-119	120,766	696,848	Vehicle License Tax
—	—	—	—	—	—	3	127	Deed Tax
—	—	—	—	—	—	14	17,770	Stamp Tax
—	—	—	—	—	—	46	34,429	Amusement Tax
—	—	—	—	—	—	19	1,899	Special and Provisional Tax Levies