

Administrative Appeal Commencement-by Item of Tax						
Item of Tax	CY 2022		CY 2023		Jan. - Dec. 2024	
	Cases Commenced (Unit : Case)	% of All Cases Commenced	Cases Commenced (Unit : Case)	% of All Cases Commenced	Cases Commenced (Unit : Case)	% of All Cases Commenced
Grand Total	1,023	100.0	1,155	100.0	1,259	100.0
Profit-seeking Enterprise Income Tax	56	5.5	97	8.4	92	7.3
Individual Income Tax	247	24.1	261	22.6	366	29.1
Business Tax	90	8.8	126	10.9	128	10.2
Estate and Gift Tax	35	3.4	59	5.1	67	5.3
(Estate Tax)	(30)	(2.9)	(45)	(3.9)	(49)	(3.9)
Customs Duties	434	42.4	449	38.9	415	33.0
Others	161	15.8	163	14.1	191	15.1

Source : Department of Legal Affairs