

Administrative Appeal Decision-by Item of Tax

Item of Tax	Decision	CY 2023		CY 2024		Jan. - Dec. 2025	
		Unit : Case	% of Decisions	Unit : Case	% of Decisions	Unit : Case	% of Decisions
Grand Total	Dismiss	870	83.7	1,005	78.8	885	78.2
	Revoke	8	0.8	21	1.6	9	0.8
	Others	162	15.5	250	19.6	237	21.0
Profit-seeking Enterprise Income Tax	Dismiss	60	75.0	68	85.0	80	80.8
	Revoke	0	0.0	0	0.0	0	0.0
	Others	20	25.0	12	15.0	19	19.2
Individual Income Tax	Dismiss	278	93.3	264	85.7	382	88.2
	Revoke	0	0.0	1	0.3	1	0.2
	Others	20	6.7	43	14.0	50	11.6
Business Tax	Dismiss	70	55.1	54	44.6	69	46.3
	Revoke	1	0.8	0	0.0	2	1.3
	Others	56	44.1	67	55.4	78	52.4
Estate and Gift Tax (Estate Tax)	Dismiss	48	85.7	43	75.4	50	87.7
		(36)	(85.7)	(32)	(74.4)	(38)	(88.4)
	Revoke	0	0.0	1	1.8	0	0.0
		0	0.0	0	0.0	0	0.0
	Others	8	14.3	13	22.8	7	12.3
(6)		(14.3)	(11)	(25.6)	(5)	(11.6)	
Customs Duties	Dismiss	309	93.6	452	83.9	145	83.3
	Revoke	2	0.6	7	1.3	3	1.7
	Others	19	5.8	80	14.8	26	15.0
Others	Dismiss	105	70.5	124	72.5	159	72.6
	Revoke	5	3.4	12	7.0	3	1.4
	Others	39	26.1	35	20.5	57	26.0

Source : Department of Legal Affairs