

<b>Administrative Appeal Cases Overview</b>				
Item	Unit	CY 2022	Jan. - Dec. 2023	
				Annual Growth Rate (%)
Cases Commenced	Case	1,023	1,155	12.9
Cases Terminated	Case	1,009	1,040	3.1
Item	Unit	Jan. - Dec. 2022		
Cases Pending	Case	330		
Oral Argument	Case	0		
Stating Opinion	Case	115		

Source : Department of Legal Affairs

<b>Administrative Appeal Commencement-by Item of Tax</b>						
Item of Tax	CY 2021		CY 2022		Jan. - Dec. 2023	
	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	<b>1,028</b>	<b>100.0</b>	<b>1,023</b>	<b>100.0</b>	<b>1,155</b>	<b>100.0</b>
Profit-seeking Enterprise Income Tax	97	9.4	56	5.5	97	8.4
Individual Income Tax	183	17.8	247	24.1	261	22.6
Business Tax	88	8.6	90	8.8	126	10.9
Estate and Gift Tax	59	5.7	35	3.4	59	5.1
( Estate Tax )	48	(4.7)	30	(2.9)	45	(3.9)
Customs Duties	463	45.0	434	42.4	449	38.9
Others	138	13.5	161	15.8	163	14.1

Source : Department of Legal Affairs

## Administrative Appeal Decision-by Item of Tax

Item of Tax	Decision	CY 2021		CY 2022		Jan. - Dec. 2023	
		Unit : Case	% of Decisions	Unit : Case	% of Decisions	Unit : Case	% of Decisions
Grand Total	Dismiss	957	88.7	783	77.6	870	83.7
	Revoke	27	2.5	22	2.2	8	0.8
	Others	95	8.8	204	20.2	162	15.5
Profit-seeking Enterprise Income Tax	Dismiss	103	90.4	62	88.6	60	75.0
	Revoke	3	2.6	1	1.4	0	0.0
	Others	8	7.0	7	10.0	20	25.0
Individual Income Tax	Dismiss	167	94.4	168	88.0	278	93.3
	Revoke	4	2.3	4	2.1	0	0.0
	Others	6	3.3	19	9.9	20	6.7
Business Tax	Dismiss	76	82.6	57	65.5	70	55.1
	Revoke	3	3.3	3	3.4	1	0.8
	Others	13	14.1	27	31.1	56	44.1
Estate and Gift Tax (Estate Tax)	Dismiss	58	85.3	32	82.1	48	85.7
		(44)	(81.5)	(28)	(80.0)	(36)	(85.7)
	Revoke	2	2.9	0	0.0	0	0.0
		(2)	(3.7)	0	0.0	0	0.0
	Others	8	11.8	7	17.9	8	14.3
		(8)	(14.8)	(7)	(20.0)	(6)	(14.3)
Customs Duties	Dismiss	428	88.2	332	73.0	309	93.6
	Revoke	9	1.9	6	1.3	2	0.6
	Others	48	9.9	117	25.7	19	5.8
Others	Dismiss	125	87.4	132	79.0	105	70.5
	Revoke	6	4.2	8	4.8	5	3.4
	Others	12	8.4	27	16.2	39	26.1

Source : Department of Legal Affairs