

Administrative Appeal Decision-by Item of Tax

Item of Tax	Decision	CY 2022		CY 2023		Jan. - Dec. 2024	
		Unit : Case	% of Decisions	Unit : Case	% of Decisions	Unit : Case	% of Decisions
Grand Total	Dismiss	783	77.6	870	83.7	1,005	78.8
	Revoke	22	2.2	8	0.8	21	1.6
	Others	204	20.2	162	15.5	250	19.6
Profit-seeking Enterprise Income Tax	Dismiss	62	88.6	60	75.0	68	85.0
	Revoke	1	1.4	0	0.0	0	0.0
	Others	7	10.0	20	25.0	12	15.0
Individual Income Tax	Dismiss	168	88.0	278	93.3	264	85.7
	Revoke	4	2.1	0	0.0	1	0.3
	Others	19	9.9	20	6.7	43	14.0
Business Tax	Dismiss	57	65.5	70	55.1	54	44.6
	Revoke	3	3.4	1	0.8	0	0.0
	Others	27	31.1	56	44.1	67	55.4
Estate and Gift Tax (Estate Tax)	Dismiss	32	82.1	48	85.7	43	75.4
		(28)	(80.0)	(36)	(85.7)	(32)	(74.4)
	Revoke	0	0.0	0	0.0	1	1.8
		0	0.0	0	0.0	0	0.0
	Others	7	17.9	8	14.3	13	22.8
(7)		(20.0)	(6)	(14.3)	(11)	(25.6)	
Customs Duties	Dismiss	332	73.0	309	93.6	452	83.9
	Revoke	6	1.3	2	0.6	7	1.3
	Others	117	25.7	19	5.8	80	14.8
Others	Dismiss	132	79.0	105	70.5	124	72.5
	Revoke	8	4.8	5	3.4	12	7.0
	Others	27	16.2	39	26.1	35	20.5

Source : Department of Legal Affairs