

<b>Administrative Appeal Commencement-by Item of Tax</b>						
Item of Tax	CY 2023		CY 2024		Jan. - Dec. 2025	
	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	1,155	91.7	1,259	100.0	1,158	100.0
Profit-seeking Enterprise Income Tax	97	8.4	92	7.3	81	7.0
Individual Income Tax	261	22.6	366	29.1	454	39.2
Business Tax	126	10.9	128	10.2	150	13.0
Estate and Gift Tax	59	5.1	67	5.3	60	5.2
(Estate Tax)	(45)	(3.9)	(49)	(3.9)	(42)	(3.6)
Customs Duties	449	38.9	415	33.0	168	14.5
Others	163	14.1	191	15.1	245	21.1

Source : Department of Legal Affairs