Administrative Appeal Cases Overview				
Item	Unit	CY 2019	Jan. - Dec. 2020	
				Annual Growth Rate (%)
Cases Commenced	Case	1,127	972	-13.8
Cases Terminated	Case	1,222	1,003	-17.9
Item	Unit	Jan. - Dec. 2020		
Cases Pending	Case	252		
Oral Argument	Case	2		
Stating Opinion	Case	115		

Source：Department of Legal Affairs

Administrative Appeal Commencement-by Item of

Item of Tax	CY 2018		CY 2019		Jan. -
	Cases Commenced (Unit：Case)	% of All Cases Commenced	Cases Commenced (Unit：Case)	% of All Cases Commenced	Cases Commenced (Unit：Case)
Grand Total	**1,468**	**100.0**	**1,127**	**100.0**	**1,003**
Profit-seeking Enterprise Income Tax	204	13.9	178	15.8	106
Individual Income Tax	414	28.2	277	24.6	199
Business Tax	136	9.3	102	9.1	101
Estate and Gift Tax	67	4.6	66	5.9	75
(Estate Tax)	(41)	(2.8)	(51)	(4.5)	(65)
Customs Duties	372	25.3	278	24.7	324
Others	275	18.7	226	20.1	167

Source：Department of Legal Affairs

Tax
Dec. 2020
% of All Cases Commenced
100.0
10.6
19.8
10.1
7.5
(6.5)
32.3
19.7

Administrative Appeal Decision-by Item of

Item of Tax	Decision	CY 2018		CY 2019		Jan. -
		Unit：Case	% of Decisions	Unit：Case	% of Decisions	Unit：Case
Grand Total	Dismiss	1,353	88.1	1,047	85.7	817
	Revoke	85	5.5	84	6.9	88
	Others	98	6.4	91	7.4	98
Profit-seeking Enterprise Income Tax	Dismiss	211	95.5	166	87.4	88
	Revoke	2	0.9	6	3.2	8
	Others	8	3.6	18	9.4	7
Individual Income Tax	Dismiss	403	90.6	282	90.4	173
	Revoke	18	4.0	9	2.9	19
	Others	24	5.4	21	6.7	21
Business Tax	Dismiss	134	93.0	80	80.0	91
	Revoke	5	3.5	8	8.0	2
	Others	5	3.5	12	12.0	22
Estate and Gift Tax (Estate Tax)	Dismiss	76	83.5	54	79.4	61
		(39)	(84.8)	(47)	(88.7)	(54)
	Revoke	10	11.0	7	10.3	1
		(4)	(8.7)	(1)	(1.9)	(1)
	Others	5	5.5	7	10.3	8
		(3)	(6.5)	(5)	(9.4)	(8)
Customs Duties	Dismiss	295	81.3	264	82.8	251
	Revoke	37	10.2	38	11.9	39
	Others	31	8.5	17	5.3	22
Others	Dismiss	234	86.0	201	86.2	153
	Revoke	13	4.8	16	6.9	19
	Others	25	9.2	16	6.9	18

Source：Department of Legal Affairs

Tax

Dec. 2020

% of Decisions
81.5
8.8
9.7
85.4
7.8
6.8
81.2
8.9
9.9
79.1
1.7
19.2
87.1
(85.7)
1.4
(1.6)
11.5
(12.7)
80.4
12.5
7.1
80.5
10.0
9.5