表3-13. 違章漏稅案件處理及財務罰鍰執行情形－按稅目別分

107年 1月 1日至 6月30日止　　單位：件；新臺幣千元

稅目別	受理情形 Cases Accepted		合計	本期審理情形 Interrogated in This Term				
	上期未結件數 No. of Unclosed of Last Term	本期受理件數 No. of Accepted in This Term	Total	依法免議件數 No. of Not Indictable by Law	依法免罰件數 No. of Fine Free	處罰 Fined		未結件數 No. of Unclosed
						件數 No.	金額 Amount	
總計	**5,113**	**138,769**	**143,882**	**28,573**	**26,052**	**80,793**	**2,630,583**	**8,464**
營利事業所得稅	37	5,775	5,812	45	38	5,407	525,597	322
綜合所得稅	100	25,158	25,258	108	869	22,843	689,519	1,438
遺產稅	13	103	116	3	2	87	66,084	24
贈與稅	8	85	93	4	2	75	22,566	12
貨物稅	2	49	51	—	1	46	8,373	4
證券交易稅	14	6	20	—	—	15	230	5
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	3	47	50	—	—	34	4,446	16
特種貨物及勞務稅	44	72	116	2	9	73	91,827	32
營業稅	34	21,843	21,877	1,003	10,589	9,682	1,025,903	603
土地稅	2	15	17	—	8	8	4,157	1
房屋稅	13	145	158	29	71	57	6,707	2
使用牌照稅	4,831	85,363	90,194	27,377	14,407	42,416	183,571	5,994
契稅	—	9	9	1	2	6	145	—
印花稅	2	22	24	1	1	21	1,170	—
娛樂稅	10	77	87	—	53	23	288	11

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines —by Item of Tax

Jan. 1～June 30, 2018

Unit：Case ; NT$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency in This Term						Item of Tax
自行繳納 Paid Voluntarily		移送執行 Transferred to Execute		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
52,405	**1,170,974**	**76,081**	**2,855,948**	**128,486**	**4,026,922**	**Grand Total**
4,174	355,396	892	828,465	5,066	1,183,861	Profit-seeking Enterprise Income Tax
16,145	214,847	4,253	397,950	20,398	612,797	Individual Income Tax
101	51,130	12	26,089	113	77,219	Estate Tax
95	52,267	20	9,698	115	61,965	Gift Tax
47	6,982	7	11,025	54	18,007	Commodity Tax
9	105	2	153	11	258	Securities Transaction Tax
1	77	—	—	1	77	Futures Transaction Tax
58	1,405	16	27,594	74	28,999	Tobacco and Alcohol Tax
231	23,978	76	123,082	307	147,060	Specifically Selected Goods
7,650	420,758	2,152	925,170	9,802	1,345,928	Business Tax
2	1,297	—	—	2	1,297	Land Tax
53	3,717	1	1,418	54	5,135	House Tax
23,764	37,900	68,589	498,294	92,353	536,194	Vehicle License Tax
3	103	1	85	4	188	Deed Tax
40	739	10	1,298	50	2,037	Stamp Tax
32	273	50	5,627	82	5,900	Amusement Tax

表3-13. 違章漏稅案件處理及財務罰鍰執行情形－按稅目別分(續1完)

107年 1月 1日至 6月30日止　　單位：件；新臺幣千元

稅目別	更正註銷案件 Revised or Cancelled		本期執行情形 Executed in This Term			
			移送繳納 Fined Paid		發給執行憑證 Giving Execution Evidence	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總計	**6,656**	**930,564**	**27,082**	**633,399**	**53,230**	**2,456,553**
營利事業所得稅	53	180,613	290	101,677	645	368,298
綜合所得稅	506	143,289	3,260	97,207	2,002	341,531
遺產稅	9	10,117	8	32,789	4	26,044
贈與稅	14	8,411	10	21,085	8	54,383
貨物稅	4	354	5	12,492	2	59
證券交易稅	—	—	2	170	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	—	—	8	15,176	2	4,050
特種貨物及勞務稅	8	8,510	58	50,614	22	24,869
營業稅	132	543,371	990	192,851	1,180	1,215,655
土地稅	—	—	—	2	—	—
房屋稅	—	—	—	—	1	1
使用牌照稅	5,929	35,881	22,443	108,784	49,319	417,189
契稅	1	18	—	30	—	—
印花稅	—	—	3	29	4	664
娛樂稅	—	—	5	493	41	3,810

Table 3-13. The Execution of Cases of Tax Omission and Punitive Fines
－by Item of Tax (Cont.1 End)

Jan. 1～June 30, 2018

Unit：Case ; NT$ 1,000

本期執行情形 Executed in This Term				截至本期移送執行未結案件 Unexecuted, Up to Date		Item of Tax
移送駁回或撤回 Withdrawn Rejected		合計 Total				
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
739	**77,793**	**81,051**	**3,167,745**	**156,096**	**47,565,715**	**Grand Total**
1	3	936	469,978	6,770	6,114,593	Profit-seeking Enterprise Income Tax
17	28,915	5,279	467,653	16,275	5,067,805	Individual Income Tax
1	2,378	13	61,211	167	2,084,413	Estate Tax
1	24,115	19	99,583	175	2,167,699	Gift Tax
－	－	7	12,551	51	735,378	Commodity Tax
－	－	2	170	5	739	Securities Transaction Tax
－	－	－	－	－	－	Futures Transaction Tax
－	－	10	19,226	196	1,613,239	Tobacco and Alcohol Tax
－	－	80	75,483	493	743,719	Specifically Selected Goods
9	17,930	2,179	1,426,436	15,412	27,010,275	Business Tax
－	－	－	2	7	832,784	Land Tax
－	－	1	1	13	3,555	House Tax
710	4,452	72,472	530,425	116,232	1,020,913	Vehicle License Tax
－	－	－	30	5	188	Deed Tax
－	－	7	693	37	25,525	Stamp Tax
－	－	46	4,303	258	144,890	Amusement Tax