

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表

(1)按稅目別分

單位：件；新台幣千元

年 別	受 理 情 形 Cases Accepted		合 計 Total	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		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	
90年	8,793	253,413	262,206	5,471	14,443	235,451	22,098,818	6,841
91年	6,841	280,208	287,049	6,185	16,809	260,943	27,011,437	3,112
92年	3,112	250,726	253,838	8,694	11,090	230,532	16,894,970	3,522
93年	3,522	259,346	262,868	4,160	19,896	232,935	24,344,976	5,877
94年	5,877	261,476	267,353	5,325	22,283	230,371	26,134,670	9,374
95年	9,374	265,026	274,400	6,354	24,476	236,762	25,769,632	6,808
96年	6,808	293,753	300,561	6,217	25,657	265,327	25,010,334	3,360
97年	3,360	330,547	333,907	7,100	30,398	288,028	25,112,544	8,381
營利事業所得稅	285	9,870	10,155	268	74	9,554	2,771,843	259
綜 合 所 得 稅	114	70,137	70,251	421	501	69,288	4,286,536	41
遺 產 稅	37	275	312	21	8	245	1,423,924	38
贈 與 稅	36	538	574	28	5	494	925,650	47
貨 物 稅	7	101	108	3	2	84	192,190	19
菸 酒 稅	19	239	258	6	5	193	94,465	54
證 券 交 易 稅	—	33	33	4	3	25	3,282	1
期 貨 交 易 稅	—	1	1	—	—	1	1,342	—
營 業 稅	942	62,900	63,842	3,000	24,793	35,408	12,932,573	641
印 花 稅	20	321	341	8	42	268	32,150	23
使 用 牌 照 稅	1,768	184,012	185,780	3,296	3,774	171,590	2,247,463	7,120
土 地 稅	1	176	177	23	81	63	141,224	10
房 屋 稅	26	559	585	7	373	176	12,917	29
娛 樂 稅	97	1,277	1,374	15	736	546	40,327	77
契 稅	8	108	116	—	1	93	6,658	22

資料來源：財政部所屬各機關及各縣市稽徵單位。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines

(1) by Tax Item

Unit: Case ; NT\$1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court in This Term						CY  Tax Item
自行繳納 Paid Voluntarily		移送法院 Transferred to Law Court		合計 Total		
件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount	
122,368	3,441,021	82,421	27,728,238	204,789	31,169,259	2001
147,735	3,777,901	125,598	22,696,145	273,333	26,474,046	2002
150,606	3,580,027	119,306	17,557,990	269,912	21,138,017	2003
119,132	3,747,141	143,897	21,787,943	263,029	25,535,084	2004
146,083	4,728,454	122,284	14,081,161	268,367	18,809,615	2005
133,235	7,298,019	132,187	16,873,436	265,422	24,171,455	2006
137,432	5,056,557	158,439	19,540,981	295,871	24,597,538	2007
142,943	5,118,146	198,949	17,360,412	341,892	22,478,558	2008
5,184	527,467	5,061	1,992,079	10,245	2,519,546	Business Income Tax
40,233	1,318,149	38,362	1,687,843	78,595	3,005,992	Individual Income Tax
34	632,502	49	246,521	83	879,023	Estate Tax
283	214,480	75	229,224	358	443,704	Gift Tax
25	57,370	91	542,041	116	599,411	Commodity Tax
34	4,051	191	804,635	225	808,686	Tobacco and Alcohol Tax
31	6,329	6	2,258	37	8,587	Securities Transactions Tax
1	1,342	—	—	1	1,342	Futures Transactions Tax
22,508	1,592,077	12,884	9,700,371	35,392	11,292,448	Business Tax
264	40,125	44	27,119	308	67,244	Stamp Tax
73,691	499,643	141,553	2,037,561	215,244	2,537,204	Vehicle License Tax
42	197,658	27	40,797	69	238,455	Land Tax
148	5,916	11	802	159	6,718	House Tax
370	19,267	593	49,121	963	68,388	Amusement Tax
95	1,770	2	40	97	1,810	Deed Tax

Source : Various agencies of Ministry of Finance and tax collection of each county/city government.

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續1)

## (1)按稅目別分

單位:件;新台幣千元

年 別	更正註銷案件		截至本期未繳未移送		本期執行情形 Executed in This Term		
	Revised or Cancelled		Not Yet Transferred or Paid the Fine		移送繳納 Fined Paid after Transferred to Court		發給執 Given Execution
稅 目 別	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.
90年	30,870	2,034,821	402,714	91,397,750	13,110	717,334	18,942
91年	29,079	9,273,265	394,703	88,614,800	29,862	1,359,875	25,366
92年	34,594	9,560,728	369,099	82,991,127	38,157	1,559,601	36,263
93年	30,929	5,607,968	361,209	82,184,119	44,975	1,799,187	41,774
94年	41,586	4,401,910	350,614	88,996,636	41,860	1,824,627	64,339
95年	70,742	6,523,521	353,451	87,935,168	42,077	1,813,978	96,466
96年	67,115	10,000,076	371,113	87,697,733	52,974	2,051,347	110,519
97年	85,847	12,172,671	366,969	85,479,097	59,211	2,486,309	130,106
營利事業所得稅	2,890	748,680	10,713	8,973,732	1,182	169,827	3,621
綜合所得稅	26,128	1,216,763	103,971	13,794,564	15,541	580,758	29,823
遺產稅	78	562,663	85	1,203,445	37	85,260	4
贈與稅	85	489,362	639	8,423,166	42	58,467	31
貨物稅	38	173,817	165	5,391,544	16	160,617	82
菸酒稅	3	404,234	111	1,201,847	26	5,066	29
證券交易稅	3	-2,157	187	138,880	4	409	4
期貨交易稅	—	—	1	3,344	—	—	—
營業稅	7,348	6,075,607	46,429	40,628,877	3,381	908,915	8,826
印花稅	265	23,558	513	252,475	9	8,954	32
使用牌照稅	48,682	1,007,415	203,484	4,109,276	38,803	487,689	87,181
土地稅	-15	1,168,108	101	488,582	17	5,680	5
房屋稅	34	70,998	62	3,973	5	735	—
娛樂稅	290	233,436	442	626,058	148	13,932	465
契稅	18	187	66	239,334	—	—	3

說明：更正註銷案件欄位包含更正註銷數、逾核課期間註銷數、逾徵收期間註銷數之件數、金額。

Table 3-27. The Execution of Cases of Tax Omission and Punitive Fines (Cont.1)

(1) by Tax Item

Unit:Case ; NT\$1,000

本期執行情形 Executed in This Term					截至本期 尚未執行案件		CY
行憑證 on Certificate	移送駁回或撤回 Withdrawn or Rejected		合 計 Total		Unexecuted		
金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	件 數 No.	金 額 Amount	Tax Item
3,866,748	4,849	5,672,932	36,901	10,257,014	115,088	40,391,956	2001
1,541,774	8,092	4,411,150	63,320	7,312,799	177,366	55,775,302	2002
1,919,249	12,107	6,635,853	86,527	10,114,703	210,145	63,298,589	2003
1,342,900	11,359	4,648,168	98,108	7,790,255	255,934	77,296,277	2004
1,594,257	4,648	2,295,115	110,847	5,713,999	267,371	85,663,439	2005
2,112,314	5,773	1,751,562	144,316	5,677,854	255,242	96,859,021	2006
2,437,597	4,802	6,912,248	168,295	11,401,192	245,386	104,998,810	2007
3,952,218	5,461	3,367,831	194,778	9,806,358	249,557	112,552,864	2008
216,798	288	279,299	5,091	665,924	15,035	10,039,913	Business Income Tax
578,716	3,160	169,336	48,524	1,328,810	49,274	7,431,943	Individual Income Tax
1,824	10	170,923	51	258,007	270	2,484,409	Estate Tax
5,726	6	29,657	79	93,850	428	3,953,509	Gift Tax
228,157	28	221,672	126	610,446	395	6,885,400	Commodity Tax
14,728	53	237,821	108	257,615	329	2,456,216	Tobacco and Alcohol Tax
118	—	-1	8	526	20	14,754	Securities Transactions Tax
—	—	—	—	—	—	—	Futures Transactions Tax
1,320,898	806	2,240,035	13,013	4,469,848	40,400	75,020,433	Business Tax
316	3	765	44	10,035	321	145,300	Stamp Tax
1,541,569	1,089	16,161	127,073	2,045,419	141,110	2,294,476	Vehicle License Tax
10,412	—	—	22	16,092	67	680,665	Land Tax
—	—	—	5	735	31	45,143	House Tax
32,857	18	2,163	631	48,952	1,858	784,682	Amusement Tax
99	—	—	3	99	19	316,021	Deed Tax

Explanation : The column of revising or cancelling cases includes the cases and amount of items to be revised or cancelled 、 items to be cancelled due to overdue of assessment period or collection period.