

表3-27. 違章漏稅案件處理及財務罰鍰執行情形表(續2)

## (2)按機關別分

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
<b>財政部所屬機關</b>	<b>1,440</b>	<b>144,094</b>	<b>145,534</b>	<b>3,751</b>	<b>25,391</b>	<b>115,292</b>	<b>22,631,805</b>	<b>1,100</b>
台北市國稅局	55	35,292	35,347	1,547	5,899	27,834	8,392,232	67
台灣省北區國稅局	557	48,843	49,400	816	6,252	41,981	6,984,652	351
台灣省中區國稅局	543	27,155	27,698	894	6,371	20,016	3,746,708	417
台灣省南區國稅局	257	25,303	25,560	418	6,760	18,162	2,379,879	220
高雄市國稅局	28	7,501	7,529	76	109	7,299	1,128,334	45
<b>台灣省各稽徵機關</b>	<b>1,768</b>	<b>176,022</b>	<b>177,790</b>	<b>2,864</b>	<b>4,876</b>	<b>162,815</b>	<b>2,193,759</b>	<b>7,235</b>
台北縣	62	24,091	24,153	647	264	22,270	425,810	972
宜蘭縣	21	2,662	2,683	23	7	2,395	26,064	258
桃園縣	664	26,054	26,718	429	904	21,872	284,660	3,513
新竹縣	4	4,339	4,343	57	98	4,188	44,812	—
苗栗縣	86	4,012	4,098	39	82	3,952	56,911	25
台中縣	44	12,388	12,432	305	273	11,774	152,387	80
彰化縣	46	9,015	9,061	141	297	7,562	99,341	1,061
南投縣	145	5,944	6,089	—	604	5,260	79,614	225
雲林縣	19	7,313	7,332	111	298	6,913	93,146	10
嘉義縣	—	5,047	5,047	—	183	4,864	56,212	—
台南縣	—	9,932	9,932	89	182	9,661	140,538	—
高雄縣	60	10,269	10,329	164	353	9,779	122,513	33
屏東縣	—	15,674	15,674	100	525	15,046	184,745	3
台東縣	—	3,794	3,794	—	60	3,734	34,055	—
花蓮縣	—	4,109	4,109	72	130	3,907	43,848	—
澎湖縣	—	77	77	—	—	77	1,082	—
基隆市	1	3,783	3,784	183	178	2,824	30,812	599
新竹市	—	3,671	3,671	26	71	3,549	35,577	25
台中市	—	11,800	11,800	257	195	11,343	133,117	5
嘉義市	615	2,346	2,961	116	47	2,670	28,016	128
台南市	1	9,702	9,703	105	125	9,175	120,499	298
<b>台北市稅捐處</b>	<b>143</b>	<b>6,656</b>	<b>6,799</b>	<b>368</b>	<b>36</b>	<b>6,358</b>	<b>187,241</b>	<b>37</b>
<b>高雄市稅捐處</b>	<b>9</b>	<b>3,775</b>	<b>3,784</b>	<b>117</b>	<b>95</b>	<b>3,563</b>	<b>99,739</b>	<b>9</b>

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 (Cont.2)

(2) by Agency

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
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	Agency
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
<b>68,333</b>	<b>4,353,767</b>	<b>56,719</b>	<b>15,204,972</b>	<b>125,052</b>	<b>19,558,739</b>	<b>MOF Subordinative National Tax Admin.</b>
12,527	1,450,194	9,729	3,923,689	22,256	5,373,883	Taipei National Tax Admin.
27,510	1,294,157	20,550	4,726,656	48,060	6,020,813	National Tax Admin. of Northern Taiwan Prov.
12,641	556,129	7,774	2,025,570	20,415	2,581,699	National Tax Admin. of Central Taiwan Prov.
10,961	849,382	14,794	3,101,444	25,755	3,950,826	National Tax Admin. of Southern Taiwan Prov.
4,694	203,905	3,872	1,427,613	8,566	1,631,518	Kaohsiung National Tax Admin.
<b>69,104</b>	<b>684,466</b>	<b>136,986</b>	<b>2,028,024</b>	<b>206,090</b>	<b>2,712,490</b>	<b>Revenue Service Office, Taiwan Prov.</b>
9,151	276,979	11,121	199,505	20,272	476,484	Taipei County
567	5,090	2,271	26,282	2,838	31,372	Yilan County
5,996	54,651	16,860	228,711	22,856	283,362	Taoyuan County
1,290	31,558	5,581	76,744	6,871	108,302	Hsinchu County
2,308	9,637	2,881	48,318	5,189	57,955	Miaoli County
9,936	52,120	11,967	169,416	21,903	221,536	Taichung County
4,299	20,814	5,952	81,733	10,251	102,547	Changhua County
2,822	20,797	3,966	74,829	6,788	95,626	Nantou County
2,364	14,020	4,721	76,377	7,085	90,397	Yunlin County
2,177	12,366	4,034	49,774	6,211	62,140	Chiayi County
3,197	32,622	8,730	147,670	11,927	180,292	Tainan County
4,158	29,029	6,041	79,056	10,199	108,085	Kaohsiung County
3,147	25,032	15,684	229,843	18,831	254,875	Pingtung County
952	6,360	3,509	46,966	4,461	53,326	Taitung County
2,398	12,323	4,272	58,817	6,670	71,140	Hualin County
14	167	66	980	80	1,147	Penghu County
1,760	7,326	2,470	31,156	4,230	38,482	Keelung City
2,525	16,654	5,309	55,496	7,834	72,150	Hsinchu City
6,634	27,536	12,499	180,691	19,133	208,227	Taichung City
1,092	5,680	1,928	22,313	3,020	27,993	Chiayi City
2,317	23,705	7,124	143,347	9,441	167,052	Tainan City
<b>3,567</b>	<b>56,162</b>	<b>3,082</b>	<b>84,946</b>	<b>6,649</b>	<b>141,108</b>	<b>Revenue Service Office, Taipei City</b>
<b>1,939</b>	<b>23,751</b>	<b>2,162</b>	<b>42,470</b>	<b>4,101</b>	<b>66,221</b>	<b>Revenue Service Office, Kaohsiung City</b>

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3完)

## (2)按機關別分

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
機 關 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
<b>財政部所屬機關</b>	<b>36,573</b>	<b>9,668,969</b>	<b>162,301</b>	<b>79,759,399</b>	<b>20,229</b>	<b>1,969,319</b>	<b>42,420</b>
台北市國稅局	6,010	1,314,604	79,880	32,891,418	3,724	714,350	7,376
台灣省北區國稅局	15,746	3,238,918	59,459	37,550,267	7,614	546,367	16,090
台灣省中區國稅局	4,450	2,486,044	2,809	4,580,594	2,692	283,101	6,385
台灣省南區國稅局	7,485	2,360,595	19,576	4,534,237	4,631	316,612	8,827
高雄市國稅局	2,882	268,808	577	202,883	1,568	108,889	3,742
<b>台灣省各稽徵機關</b>	<b>50,321</b>	<b>2,116,830</b>	<b>193,750</b>	<b>4,661,054</b>	<b>37,721</b>	<b>487,074</b>	<b>85,016</b>
台北縣	2,041	891,144	21,796	541,362	3,002	41,832	5,236
宜蘭縣	896	11,984	4,083	49,388	684	7,396	1,118
桃園縣	32,861	935,042	14,406	300,252	4,929	65,393	10,261
新竹縣	217	4,124	7,563	119,709	1,746	21,388	3,347
苗栗縣	51	900	496	27,833	773	11,248	1,694
台中縣	569	10,535	19,202	561,540	3,695	49,709	7,171
彰化縣	3,296	64,490	11,352	324,178	1,980	26,997	7,193
南投縣	53	1,550	5,051	167,018	885	15,772	3,177
雲林縣	419	5,712	6,356	113,999	829	12,387	2,399
嘉義縣	890	16,476	6,923	184,287	476	6,194	1,818
台南縣	125	3,970	10,139	247,892	2,623	20,455	4,765
高雄縣	1,105	23,125	22,563	520,361	1,599	22,818	5,082
屏東縣	792	31,250	17,821	281,965	5,221	69,151	9,351
台東縣	—	—	9,145	163,810	781	7,602	2,214
花蓮縣	1,560	4,970	3,419	220,291	964	13,045	2,347
澎湖縣	7	86	158	2,009	17	341	59
基隆市	415	7,643	4,864	168,314	970	11,397	1,209
新竹市	102	1,038	7,645	197,663	2,087	17,586	5,172
台中市	2,045	38,195	12,358	280,394	3,302	46,318	8,088
嘉義市	573	12,300	617	6,466	490	6,147	929
台南市	2,304	52,296	7,793	182,323	668	13,898	2,386
<b>台北市稅捐處</b>	<b>-906</b>	<b>82,003</b>	<b>8,282</b>	<b>892,049</b>	<b>813</b>	<b>17,424</b>	<b>1,695</b>
<b>高雄市稅捐處</b>	<b>-141</b>	<b>304,869</b>	<b>2,636</b>	<b>166,595</b>	<b>448</b>	<b>12,492</b>	<b>975</b>

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.3 End)  
(2) by Agency

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	Agency
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
<b>2,366,965</b>	<b>4,351</b>	<b>3,348,742</b>	<b>67,000</b>	<b>7,685,026</b>	<b>106,151</b>	<b>108,286,577</b>	<b>MOF Subordinative National Tax Admin.</b>
280,686	466	254,556	11,566	1,249,592	32,932	36,167,010	Taipei National Tax Admin.
1,017,727	1,340	1,470,986	25,044	3,035,080	38,552	29,523,159	National Tax Admin. of Northern Taiwan Prov.
223,328	221	137,920	9,298	644,349	16,536	18,176,854	National Tax Admin. of Central Taiwan Prov.
628,618	2,298	1,458,124	15,756	2,403,354	10,390	11,996,509	National Tax Admin. of Southern Taiwan Prov.
216,606	26	27,156	5,336	352,651	7,741	12,423,045	Kaohsiung National Tax Admin.
<b>1,526,468</b>	<b>962</b>	<b>14,801</b>	<b>123,699</b>	<b>2,028,343</b>	<b>138,584</b>	<b>3,573,599</b>	<b>Revenue Service Office, Taiwan Prov.</b>
85,074	29	595	8,267	127,501	10,739	489,919	Taipei County
12,055	19	478	1,821	19,929	3,282	44,848	Yilan County
130,568	150	2,807	15,340	198,768	17,296	592,311	Taoyuan County
44,326	37	643	5,130	66,357	4,220	87,399	Hsinchu County
27,087	73	1,594	2,540	39,929	11,743	244,148	Miaoli County
367,205	167	533	11,033	417,447	11,239	7,689	Taichung County
111,084	73	1,349	9,246	139,430	7,691	167,742	Changhua County
63,543	27	380	4,089	79,695	633	44,081	Nantou County
39,506	29	629	3,257	52,522	6,719	233,476	Yunlin County
23,377	9	127	2,303	29,698	5,576	90,257	Chiayi County
94,525	10	291	7,398	115,271	2,683	281,224	Tainan County
67,864	20	419	6,701	91,101	5,991	175,351	Kaohsiung County
144,855	1	39	14,573	214,045	7,529	160,502	Pingtung County
27,909	15	115	3,010	35,626	1,374	15,465	Taitung County
33,936	29	604	3,340	47,585	10,492	123,054	Hualin County
725	—	—	76	1,066	32	518	Penghu County
15,927	48	915	2,227	28,239	3,005	39,474	Keelung City
54,124	78	1,130	7,337	72,840	2,020	30,451	Hsinchu City
131,465	123	1,834	11,513	179,617	16,367	525,219	Taichung City
11,523	10	74	1,429	17,744	1,621	30,031	Chiayi City
39,790	15	245	3,069	53,933	8,332	190,440	Tainan City
<b>39,871</b>	<b>68</b>	<b>2,045</b>	<b>2,576</b>	<b>59,340</b>	<b>3,249</b>	<b>638,025</b>	<b>Revenue Service Office, Taipei City</b>
<b>18,914</b>	<b>80</b>	<b>2,243</b>	<b>1,503</b>	<b>33,649</b>	<b>1,573</b>	<b>54,663</b>	<b>Revenue Service Office, Kaohsiung City</b>

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.