

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	
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
98年	8,698	356,486	365,184	13,090	37,993	310,821	36,830,024	16,937
營利事業所得稅	504	9,655	10,159	285	115	9,529	9,673,169	564
綜 合 所 得 稅	1,587	93,772	95,359	698	625	93,910	2,793,176	215
遺 產 稅	58	290	348	13	7	308	977,195	74
贈 與 稅	56	658	714	35	9	650	1,056,280	72
貨 物 稅	29	138	167	2	-	180	673,484	14
菸 酒 稅	36	192	228	2	2	220	298,500	38
證 券 交 易 稅	-	23	23	-	-	23	7,268	-
期 貨 交 易 稅	-	-	-	-	-	-	-	-
營 業 稅	1,823	62,884	64,707	2,589	24,137	37,436	18,742,856	1,849
印 花 稅	5	354	359	15	44	307	123,527	22
使 用 牌 照 稅	4,524	186,852	191,376	9,411	11,976	167,667	2,213,347	13,915
土 地 稅	3	108	111	25	44	45	230,519	11
房 屋 稅	9	649	658	6	404	242	20,830	89
娛 樂 稅	63	859	922	9	611	251	16,879	67
契 稅	1	52	53	-	19	53	2,994	7

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
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	Tax Item
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
176,399	5,251,570	226,059	23,573,175	402,458	28,824,745	2009
5,367	633,879	4,764	2,636,282	10,131	3,270,161	Profit-seeking Enterprise Income Tax
43,461	1,154,702	35,826	1,488,587	79,287	2,643,289	Individual Income Tax
338	608,828	66	344,554	404	953,382	Estate Tax
486	253,124	76	461,984	562	715,108	Gift Tax
129	50,689	93	822,566	222	873,255	Commodity Tax
96	2,780	137	1,059,121	233	1,061,901	Tobacco and Alcohol Tax
22	17,111	11	959	33	18,070	Securities Transactions Tax
1	3,344	-	-	1	3,344	Futures Transactions Tax
26,040	1,653,447	12,720	14,259,751	38,760	15,913,198	Business Tax
324	4,767	69	10,311	393	15,078	Stamp Tax
99,607	772,022	171,770	2,382,080	271,377	3,154,102	Vehicle License Tax
42	77,393	10	42,789	52	120,182	Land Tax
150	6,091	170	17,760	320	23,851	House Tax
261	10,738	341	46,163	602	56,901	Amusement Tax
75	2,655	6	268	81	2,923	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.
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
98年	50,504	13,095,746	668,884	154,016,205	60,607	2,676,800	178,990
營利事業所得稅	2,410	1,094,006	16,447	21,005,095	1,375	261,107	4,297
綜合所得稅	13,652	1,066,274	177,890	20,198,317	14,766	453,596	33,402
遺產稅	-25	571,296	-30	1,981,149	39	332,614	9
贈與稅	52	980,333	884	12,710,058	48	147,964	35
貨物稅	-89	87,136	229	9,818,845	12	106,123	36
菸酒稅	11	25,151	116	4,029,642	20	8,692	44
證券交易稅	-61	44,634	193	127,075	2	314	13
期貨交易稅	-	-	-	-	-	-	-
營業稅	2,832	8,126,985	69,508	71,993,452	3,582	755,935	10,988
印花稅	-7	6,018	985	528,851	29	18,020	36
使用牌照稅	31,445	698,060	401,383	8,378,456	40,593	539,872	129,396
土地稅	-10	253,149	194	1,397,939	9	44,509	9
房屋稅	81	16,646	33	98,576	47	4,127	111
娛樂稅	205	108,044	957	1,275,521	83	3,891	610
契稅	8	18,014	95	473,229	2	36	4

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
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
5,771,563	6,474	9,353,017	246,071	17,801,380	492,023	181,873,073	2009
336,322	490	548,930	6,162	1,146,359	24,200	16,178,592	Profit-seeking Enterprise Income Tax
741,890	4,742	443,025	52,910	1,638,511	100,263	10,982,867	Individual Income Tax
976	40	366,094	88	699,684	437	4,312,451	Estate Tax
153,881	26	50,470	109	352,315	688	5,667,626	Gift Tax
6,496	-46	19,502	2	132,121	857	14,282,373	Commodity Tax
2,060	6	86	70	10,838	488	3,803,737	Tobacco and Alcohol Tax
162	4	1,780	19	2,256	34	20,560	Securities Transactions Tax
-	-	-	-	-	-	-	Futures Transactions Tax
2,477,851	-130	7,874,293	14,440	11,108,079	66,158	118,243,525	Business Tax
1,709	10	1,306	75	21,035	659	266,634	Stamp Tax
1,860,488	1,315	21,997	171,304	2,422,357	294,528	4,637,237	Vehicle License Tax
26,397	1	183	19	71,089	125	1,315,687	Land Tax
17,879	7	1,253	165	23,259	72	79,696	House Tax
145,033	9	24,098	702	173,022	3,474	1,450,246	Amusement Tax
419	-	-	6	455	40	631,842	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.