

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 | |
| 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 |
| 財政部所屬機關 | 4,093 | 167,612 | 171,705 | 3,624 | 24,895 | 142,256 | 34,221,928 | 2,826 |
| 臺北市國稅局 | 1,132 | 32,946 | 34,078 | 1,564 | 5,831 | 25,562 | 16,731,194 | 56 |
| 臺灣省北區國稅局 | 1,302 | 66,854 | 68,156 | 996 | 6,914 | 60,434 | 7,492,396 | 1,114 |
| 臺灣省中區國稅局 | 919 | 27,688 | 28,607 | 478 | 4,960 | 23,002 | 4,994,500 | 1,086 |
| 臺灣省南區國稅局 | 605 | 32,620 | 33,225 | 520 | 7,032 | 25,764 | 3,710,342 | 514 |
| 高雄市國稅局 | 135 | 7,504 | 7,639 | 66 | 158 | 7,494 | 1,293,496 | 56 |
| 臺灣省各稽徵機關 | 4,383 | 179,086 | 183,469 | 9,078 | 12,794 | 159,329 | 2,204,916 | 13,807 |
| 臺北縣 | 619 | 13,262 | 13,881 | 404 | 394 | 13,578 | 187,978 | 124 |
| 宜蘭縣 | 1 | 2,106 | 2,107 | 44 | 36 | 1,986 | 18,892 | 42 |
| 桃園縣 | 338 | 22,268 | 22,606 | 854 | 774 | 19,988 | 222,282 | 1,328 |
| 新竹縣 | 3 | 5,824 | 5,827 | 64 | 46 | 5,712 | 56,544 | 8 |
| 苗栗縣 | 268 | 4,472 | 4,740 | 14 | 76 | 4,746 | 61,092 | 172 |
| 臺中縣 | 27 | 12,426 | 12,453 | 148 | 246 | 11,998 | 154,040 | 88 |
| 彰化縣 | 731 | 7,406 | 8,137 | 136 | 216 | 8,424 | 129,360 | 92 |
| 南投縣 | 125 | 4,968 | 5,093 | - | 170 | 4,758 | 85,736 | 290 |
| 雲林縣 | 136 | 5,186 | 5,322 | 94 | 144 | 5,182 | 78,338 | 38 |
| 嘉義縣 | - | 4,466 | 4,466 | - | 116 | 4,350 | 46,114 | - |
| 臺南縣 | 1 | 6,166 | 6,167 | 52 | 96 | 6,020 | 102,856 | - |
| 高雄縣 | 827 | 12,828 | 13,655 | 102 | 596 | 13,664 | 172,948 | 120 |
| 屏東縣 | - | 12,526 | 12,526 | - | 78 | 12,448 | 143,662 | - |
| 臺花縣 | - | 2,822 | 2,822 | - | 62 | 2,760 | 27,020 | - |
| 澎湖縣 | - | 4,670 | 4,670 | 34 | 230 | 4,406 | 48,784 | - |
| 基隆市 | - | 70 | 70 | - | - | 70 | 938 | - |
| 新竹市 | 6 | 3,012 | 3,018 | 294 | 60 | 2,668 | 30,376 | 2 |
| 臺中市 | 31 | 2,936 | 2,967 | 30 | 36 | 2,932 | 31,526 | - |
| 嘉義市 | 882 | 9,768 | 10,650 | 356 | 96 | 11,080 | 130,922 | - |
| 臺南市 | 388 | 2,642 | 3,030 | 104 | 16 | 2,068 | 23,006 | 1,230 |
| 臺南市 | - | 5,224 | 5,224 | 122 | 84 | 5,016 | 73,270 | 2 |
| 臺北市稅捐處 | 218 | 5,912 | 6,130 | 268 | 46 | 5,748 | 150,160 | 286 |
| 高雄市稅捐處 | 4 | 3,876 | 3,880 | 120 | 258 | 3,488 | 253,020 | 18 |

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 |
| 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 |
| 75,940 | 4,377,904 | 53,693 | 21,073,804 | 129,633 | 25,451,708 | MOF Subordinative National Tax Admin. |
| 10,918 | 1,348,518 | 9,265 | 6,239,284 | 20,183 | 7,587,802 | Taipei National Tax Admin. |
| 31,550 | 1,522,514 | 19,768 | 6,855,834 | 51,318 | 8,378,348 | National Tax Admin. of Northern Taiwan Prov. |
| 18,992 | 626,074 | 9,254 | 2,596,998 | 28,246 | 3,223,072 | National Tax Admin. of Central Taiwan Prov. |
| 12,734 | 709,134 | 8,066 | 4,057,054 | 20,800 | 4,766,188 | National Tax Admin. of Southern Taiwan Prov. |
| 1,746 | 171,664 | 7,340 | 1,324,634 | 9,086 | 1,496,298 | Kaohsiung National Tax Admin. |
| 95,773 | 817,034 | 168,502 | 2,409,237 | 264,275 | 3,226,271 | Revenue Service Office, Taiwan Prov. |
| 11,100 | 619,022 | 7,524 | 103,770 | 18,624 | 722,792 | Taipei County |
| 566 | 4,886 | 2,536 | 28,718 | 3,102 | 33,604 | Yilan County |
| 6,844 | 57,944 | 19,444 | 406,470 | 26,288 | 464,414 | Taoyuan County |
| 2,200 | 23,158 | 2,340 | 31,644 | 4,540 | 54,802 | Hsinchu County |
| 2,218 | 25,770 | 2,784 | 39,552 | 5,002 | 65,322 | Miaoli County |
| 7,296 | 38,186 | 15,938 | 204,932 | 23,234 | 243,118 | Taichung County |
| 3,750 | 35,106 | 4,664 | 57,004 | 8,414 | 92,110 | Changhua County |
| 2,322 | 14,952 | 3,332 | 55,600 | 5,654 | 70,552 | Nantou County |
| 2,328 | 17,832 | 4,448 | 75,936 | 6,776 | 93,768 | Yunlin County |
| 2,108 | 13,798 | 2,968 | 40,490 | 5,076 | 54,288 | Chiayi County |
| 2,450 | 23,844 | 7,288 | 127,218 | 9,738 | 151,062 | Tainan County |
| 4,236 | 39,404 | 7,402 | 100,562 | 11,638 | 139,966 | Kaohsiung County |
| 3,410 | 34,424 | 8,454 | 103,470 | 11,864 | 137,894 | Pingtung County |
| 1,232 | 7,488 | 3,010 | 18,534 | 4,242 | 26,022 | Taitung County |
| 2,578 | 12,200 | 3,142 | 43,294 | 5,720 | 55,494 | Hualin County |
| 4 | 70 | 52 | 798 | 56 | 868 | Penghu County |
| 1,366 | 5,848 | 3,508 | 41,076 | 4,874 | 46,924 | Keelung City |
| 2,012 | 14,586 | 6,126 | 66,308 | 8,138 | 80,894 | Hsinchu City |
| 4,754 | 49,454 | 12,888 | 173,964 | 17,642 | 223,418 | Taichung City |
| 1,272 | 6,692 | 1,794 | 25,502 | 3,066 | 32,194 | Chiayi City |
| 2,090 | 20,224 | 3,510 | 66,212 | 5,600 | 86,436 | Tainan City |
| 3,132 | 37,754 | 2,636 | 64,184 | 5,768 | 101,938 | Revenue Service Office, Taipei City |
| 1,554 | 18,878 | 1,228 | 25,950 | 2,782 | 44,828 | Revenue Service Office, Kaohsiung City |

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. |
| 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 |
| 財政部所屬機關 | 18,782 | 11,995,815 | 265,237 | 141,863,633 | 19,844 | 2,066,345 | 48,824 |
| 臺北市國稅局 | 7,992 | 3,133,041 | 86,451 | 41,889,305 | 3,214 | 474,463 | 8,746 |
| 臺灣省北區國稅局 | 18,674 | 5,279,032 | 127,708 | 74,673,266 | 9,242 | 880,746 | 22,530 |
| 臺灣省中區國稅局 | 6,576 | 2,394,300 | 2,104 | 11,080,762 | 2,754 | 343,438 | 7,606 |
| 臺灣省南區國稅局 | -16,458 | 832,240 | 47,058 | 12,758,074 | 2,958 | 203,314 | 5,982 |
| 高雄市國稅局 | 1,998 | 357,202 | 1,916 | 1,462,226 | 1,676 | 164,384 | 3,960 |
| 臺灣省各稽徵機關 | 32,092 | 882,651 | 387,883 | 9,546,988 | 40,081 | 581,169 | 128,780 |
| 臺北縣 | 4,818 | 84,340 | 33,148 | 2,795,022 | 1,470 | 40,518 | 30 |
| 宜蘭縣 | 930 | 25,224 | 8,570 | 108,294 | 682 | 9,102 | 1,506 |
| 桃園縣 | 2,470 | 56,586 | 75,680 | 2,201,242 | 3,292 | 43,092 | 5,488 |
| 新竹縣 | 70 | 1,426 | 14,158 | 284,708 | 1,490 | 21,228 | 2,324 |
| 苗栗縣 | 46 | 1,206 | 34 | 2,192 | 224 | 3,990 | 290 |
| 臺中縣 | 848 | 2,124,816 | 45,124 | 546,972 | 15,950 | 204,932 | 7,756 |
| 彰化縣 | 192 | 320 | 20,142 | 558,882 | 1,950 | 28,578 | 6,290 |
| 南投縣 | 152 | 3,222 | 6,856 | 241,314 | 714 | 13,798 | 3,630 |
| 雲林縣 | 172 | 3,238 | 9,038 | 153,654 | 728 | 12,066 | 1,848 |
| 嘉義縣 | 728 | 13,462 | 14,666 | 366,374 | 320 | 4,734 | 1,508 |
| 臺南縣 | 76 | 2,102 | 15,510 | 393,600 | 2,294 | 18,752 | 4,358 |
| 高雄縣 | 944 | 14,352 | 37,972 | 921,550 | 1,082 | 13,332 | 3,210 |
| 屏東縣 | 4,422 | 49,898 | 26,092 | 476,902 | 3,390 | 40,860 | 2,316 |
| 臺東縣 | - | - | 15,286 | 310,114 | 934 | 8,528 | 1,122 |
| 花蓮縣 | 1,968 | 9,744 | 10,732 | 436,026 | 884 | 13,488 | 2,646 |
| 澎湖縣 | 4 | 48 | 218 | 2,870 | 22 | 214 | 22 |
| 基隆市 | 244 | 4,862 | 10,856 | 333,570 | 948 | 10,954 | 1,824 |
| 新竹市 | 108 | 1,290 | 13,564 | 360,040 | 2,526 | 23,490 | 6,416 |
| 臺中市 | 49,716 | 1,366,812 | 27,964 | 520,800 | 3,006 | 34,812 | 5,476 |
| 嘉義市 | 110 | 5,598 | 1,202 | 14,292 | 574 | 7,278 | 1,122 |
| 臺南市 | 2,474 | 44,868 | 15,924 | 482,274 | 506 | 9,820 | 2,062 |
| 臺北市稅捐處 | -312 | 12,812 | 11,808 | 1,772,006 | 534 | 16,608 | 944 |
| 高雄市稅捐處 | -58 | 204,468 | 3,956 | 833,578 | 148 | 12,678 | 442 |

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 Agency |
|---------------------------------|----------------------------------|------------------|----------------|-------------------|----------------|--------------------|---|
| 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 | |
| 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 |
| 3,719,638 | 5,132 | 9,304,180 | 73,800 | 15,090,163 | 193,125 | 173,491,731 | MOF Subordinative National Tax Admin. |
| 2,500,756 | 438 | 486,780 | 12,398 | 3,461,999 | 29,799 | 38,944,295 | Taipei National Tax Admin. |
| 553,668 | 610 | 3,095,090 | 32,382 | 4,529,504 | 86,092 | 55,663,166 | National Tax Admin. of Northern Taiwan Prov. |
| 219,014 | 302 | 214,050 | 10,662 | 776,502 | 36,120 | 33,591,266 | National Tax Admin. of Central Taiwan Prov. |
| 145,400 | 3,734 | 5,480,238 | 12,674 | 5,828,952 | 22,704 | 22,596,838 | National Tax Admin. of Southern Taiwan Prov. |
| 300,800 | 48 | 28,022 | 5,684 | 493,206 | 18,410 | 22,696,166 | Kaohsiung National Tax Admin. |
| 2,018,877 | 1,262 | 44,575 | 170,123 | 2,644,621 | 291,584 | 7,064,820 | Revenue Service Office, Taiwan Prov. |
| 460 | 46 | 904 | 1,546 | 41,882 | 15,770 | 835,830 | Taipei County |
| 19,350 | 74 | 10,284 | 2,262 | 38,736 | 5,664 | 76,990 | Yilan County |
| 83,120 | 122 | 128,818 | 8,902 | 255,030 | 31,552 | 1,124,736 | Taoyuan County |
| 37,054 | 58 | 692 | 3,872 | 58,974 | 7,538 | 154,024 | Hsinchu County |
| 4,520 | 10 | 268 | 524 | 8,778 | 22,804 | 471,518 | Miaoli County |
| 118,062 | 374 | 746 | 24,080 | 323,740 | 20,610 | 511,440 | Taichung County |
| 122,996 | 94 | 1,874 | 8,334 | 153,448 | 21,970 | 450,878 | Changhua County |
| 80,998 | 92 | 2,386 | 4,436 | 97,182 | 1,512 | 97,894 | Nantou County |
| 29,652 | 6 | 308 | 2,582 | 42,026 | 10,510 | 419,242 | Yunlin County |
| 21,176 | 4 | 74 | 1,832 | 25,984 | 7,690 | 140,362 | Chiayi County |
| 83,670 | 2 | 22 | 6,654 | 102,444 | 2,702 | 497,650 | Tainan County |
| 47,234 | 10 | 436 | 4,302 | 61,002 | 13,302 | 374,792 | Kaohsiung County |
| 25,518 | - | - | 5,706 | 66,378 | 12,836 | 289,408 | Pingtung County |
| 8,966 | 14 | 102 | 2,070 | 17,596 | 1,750 | 8,250 | Taitung County |
| 41,380 | 22 | 558 | 3,552 | 55,426 | 19,120 | 223,644 | Hualin County |
| 312 | - | - | 44 | 526 | 84 | 1,208 | Penghu County |
| 26,906 | 38 | 618 | 2,810 | 38,478 | 5,524 | 73,114 | Keelung City |
| 86,062 | 58 | 674 | 9,000 | 110,226 | 8,096 | 95,590 | Hsinchu City |
| 103,018 | 156 | 3,888 | 8,638 | 141,718 | 30,762 | 1,048,290 | Taichung City |
| 14,338 | - | - | 1,696 | 21,616 | 2,244 | 50,924 | Chiayi City |
| 38,516 | 10 | 18 | 2,578 | 48,354 | 8,554 | 202,052 | Tainan City |
| 23,258 | 46 | 3,258 | 1,524 | 43,124 | 5,486 | 1,224,838 | Revenue Service Office, Taipei City |
| 9,790 | 34 | 1,004 | 624 | 23,472 | 1,828 | 91,684 | Revenue Service Office, Kaohsiung City |

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.