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

104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				未結件數
	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 件數 No.	處罰 Fined 金額 Amount	No. of Unclosed
總計	**2,746**	**65,711**	**68,457**	**1,994**	**12,620**	**49,973**	**5,004,832**	**3,870**
營利事業所得稅	151	5,182	5,333	78	43	4,865	1,130,542	347
綜合所得稅	21	22,583	22,604	103	764	20,802	1,162,985	935
遺產稅	14	103	117	3	2	88	61,808	24
贈與稅	14	107	121	3	2	94	23,617	22
貨物稅	8	54	62	2	—	55	112,251	5
證券交易稅	—	4	4	—	—	3	33	1
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	10	56	66	2	—	51	6,201	13
特種貨物及勞務稅	95	454	549	21	75	302	225,335	151
營業稅	320	21,190	21,510	1,122	10,336	9,448	2,178,484	604
土地稅	1	24	25	3	7	12	4,063	3
房屋稅	63	428	491	2	165	296	27,133	28
使用牌照稅	2,028	15,364	17,392	650	1,156	13,879	65,654	1,707
契稅	2	15	17	—	—	9	349	8
印花稅	5	46	51	2	6	34	1,061	9
娛樂稅	14	101	115	3	64	35	5,316	13

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

Jan. 1～June 30, 2015 Unit：Case ; NT$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Law Court 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	
42,379	**1,329,486**	**45,002**	**2,697,491**	**87,381**	**4,026,977**	**Grand Total**
3,474	255,141	1,115	606,195	4,589	861,336	Profit-seeking Enterprise Income Tax
16,240	416,683	5,086	387,428	21,326	804,111	Individual Income Tax
130	50,572	12	10,754	142	61,326	Estate Tax
146	42,809	18	20,951	164	63,760	Gift Tax
59	4,015	7	87,250	66	91,265	Commodity Tax
1	32	3	3,030	4	3,062	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
62	3,146	36	100,812	98	103,958	Tobacco and Alcohol Tax
319	50,874	117	129,228	436	180,102	Specifically Selected Goods
8,058	424,703	2,052	863,868	10,110	1,288,571	Business Tax
10	4,345	1	22,904	11	27,249	Land Tax
279	26,144	6	752	285	26,896	House Tax
13,483	47,887	36,475	455,024	49,958	502,911	Vehicle License Tax
5	152	1	46	6	198	Deed Tax
31	1,028	13	1,061	44	2,089	Stamp Tax
82	1,955	60	8,188	142	10,143	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)

104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 after Transferred to Court		發給執行憑證 Given on Execution Certificate	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總計	**6,050**	**2,612,869**	**15,813**	**711,238**	**50,330**	**2,916,325**
營利事業所得稅	162	437,551	348	67,293	997	557,385
綜合所得稅	1,079	151,655	3,534	176,623	3,448	210,127
遺產稅	22	250,935	9	40,047	5	849
贈與稅	22	72,494	20	73,166	12	92,009
貨物稅	1	6	1	670	7	62,768
證券交易稅	—	—	1	249	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	12	25,376	11	2,705	14	9,975
特種貨物及勞務稅	30	21,073	37	17,490	13	13,854
營業稅	526	1,555,876	870	187,906	1,634	1,369,090
土地稅	—	—	1	2,195	—	—
房屋稅	20	791	9	655	1	1,418
使用牌照稅	4,169	69,257	10,961	132,857	44,123	590,112
契稅	—	—	1	67	—	—
印花稅	1	10	3	409	5	1,002
娛樂稅	6	404	7	8,906	71	7,736

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

Jan. 1～June 30, 2015 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		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	
251	**29,635**	**66,394**	**3,657,198**	**104,574**	**50,159,340**	**Grand Total**
8	3,092	1,353	627,770	6,863	5,689,735	Profit-seeking Enterprise Income Tax
71	3,144	7,053	389,894	16,001	4,813,833	Individual Income Tax
2	652	16	41,548	183	2,149,546	Estate Tax
1	1,408	33	166,583	212	2,972,954	Gift Tax
—	—	8	63,438	50	869,371	Commodity Tax
2	210	3	459	8	3,444	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	25	12,680	203	919,578	Tobacco and Alcohol Tax
—	—	50	31,344	252	216,388	Specifically Selected Goods
17	12,101	2,521	1,569,097	14,985	30,215,190	Business Tax
—	—	1	2,195	19	924,623	Land Tax
—	—	10	2,073	15	5,156	House Tax
150	9,028	55,234	731,997	65,451	1,056,411	Vehicle License Tax
—	—	1	67	2	52	Deed Tax
—	—	8	1,411	39	26,118	Stamp Tax
—	—	78	16,642	291	296,941	Amusement Tax