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

105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	**4,974**	**182,352**	**187,326**	**36,608**	**31,485**	**109,075**	**3,535,225**	**10,158**
營利事業所得稅	86	5,144	5,230	76	38	4,905	866,121	211
綜合所得稅	22	23,439	23,461	139	704	21,367	830,658	1,251
遺產稅	18	116	134	4	—	117	90,897	13
贈與稅	8	113	121	1	1	93	107,460	26
貨物稅	1	53	54	1	3	46	27,317	4
證券交易稅	—	4	4	—	—	4	15	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	5	59	64	1	—	50	12,636	13
特種貨物及勞務稅	68	420	488	22	53	295	205,166	118
營業稅	58	20,567	20,625	1,200	9,810	9,175	1,091,751	440
土地稅	2	27	29	1	9	13	4,844	6
房屋稅	21	287	308	7	143	147	30,369	11
使用牌照稅	4,678	131,984	136,662	35,147	20,645	72,812	266,211	8,058
契稅	—	7	7	2	—	3	624	2
印花稅	2	37	39	2	6	29	473	2
娛樂稅	5	95	100	5	73	19	683	3

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

Jan. 1～June 30, 2016　　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	
54,004	**1,439,423**	**54,685**	**4,368,970**	**108,689**	**5,808,393**	**Grand Total**
3,599	236,002	1,196	608,334	4,795	844,336	Profit-seeking Enterprise Income Tax
15,340	496,955	4,613	764,172	19,953	1,261,127	Individual Income Tax
111	54,806	5	3,084	116	57,890	Estate Tax
113	58,869	13	19,496	126	78,365	Gift Tax
57	8,962	8	194,766	65	203,728	Commodity Tax
2	13	1	5	3	18	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
72	2,765	26	250,772	98	253,537	Tobacco and Alcohol Tax
337	66,435	142	244,415	479	310,850	Specifically Selected Goods
7,350	413,989	1,919	1,849,489	9,269	2,263,478	Business Tax
8	10,941	3	11,025	11	21,966	Land Tax
111	19,685	6	365	117	20,050	House Tax
26,836	61,506	46,703	417,945	73,539	479,451	Vehicle License Tax
2	590	4	198	6	788	Deed Tax
24	7,440	7	1,300	31	8,740	Stamp Tax
42	465	39	3,604	81	4,069	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)

105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	**3,195**	**897,226**	**14,149**	**717,244**	**37,273**	**2,985,685**
營利事業所得稅	101	89,337	315	89,229	886	422,195
綜合所得稅	878	328,261	3,179	151,973	2,517	128,774
遺產稅	12	37,478	8	15,280	5	3,733
贈與稅	10	100,752	13	53,799	18	378,636
貨物稅	—	81,166	2	15,901	6	19,149
證券交易稅	—	—	1	154	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	2	598	11	3,458	14	14,059
特種貨物及勞務稅	19	27,053	33	23,414	18	16,587
營業稅	191	212,753	848	234,703	1,381	1,604,766
土地稅	1	112	1	35,818	—	—
房屋稅	5	717	5	273	1	14
使用牌照稅	1,964	18,086	9,719	85,400	32,393	392,186
契稅	1	74	—	—	—	—
印花稅	2	13	5	507	3	33
娛樂稅	9	826	9	7,335	31	5,553

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

Jan. 1～June 30, 2016　　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	
203	**46,700**	**51,625**	**3,749,629**	**105,607**	**49,407,003**	**Grand Total**
1	12	1,202	511,436	6,646	5,760,610	Profit-seeking Enterprise Income Tax
46	6,704	5,742	287,451	14,643	4,945,795	Individual Income Tax
－	－	13	19,013	165	2,038,498	Estate Tax
2	9,048	33	441,483	174	2,114,923	Gift Tax
－	－	8	35,050	50	1,206,590	Commodity Tax
－	－	1	154	5	249	Securities Transaction Tax
－	－	－	－	－	－	Futures Transaction Tax
－	－	25	17,517	231	1,598,562	Tobacco and Alcohol Tax
1	168	52	40,169	394	536,205	Specifically Selected Goods
25	29,855	2,254	1,869,324	14,549	29,102,732	Business Tax
－	－	1	35,818	14	883,944	Land Tax
－	－	6	287	18	2,605	House Tax
127	910	42,239	478,496	68,386	909,253	Vehicle License Tax
－	－	－	－	5	204	Deed Tax
1	3	9	543	39	26,065	Stamp Tax
－	－	40	12,888	288	280,768	Amusement Tax