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

106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	**5,917**	**175,052**	**180,969**	**22,137**	**33,050**	**118,609**	**3,009,305**	**7,173**
營利事業所得稅	68	5,216	5,284	94	43	4,826	526,656	321
綜合所得稅	37	24,571	24,608	123	811	22,187	586,817	1,487
遺產稅	13	127	140	4	3	111	109,010	22
贈與稅	18	116	134	10	—	101	64,155	23
貨物稅	6	60	66	2	2	48	1,766	14
證券交易稅	2	9	11	—	—	11	101	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	13	34	47	2	—	38	15,197	7
特種貨物及勞務稅	54	201	255	12	29	121	106,598	93
營業稅	50	20,990	21,040	1,095	9,908	9,523	1,233,783	514
土地稅	—	20	20	3	5	11	13,062	1
房屋稅	8	253	261	1	154	74	5,907	32
使用牌照稅	5,642	123,328	128,970	20,790	22,039	81,489	343,759	4,652
契稅	—	2	2	—	1	—	—	1
印花稅	4	41	45	1	2	41	2,016	1
娛樂稅	2	84	86	—	53	28	478	5

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

Jan. 1～June 30, 2017　　Unit：Case ; NT$ 1,000

本期繳納及移送情形 Fine Paid and Transferred to Administrative Enforcement Agency 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	
56,935	**1,340,393**	**77,467**	**3,400,184**	**134,402**	**4,740,577**	**Grand Total**
3,585	248,931	905	319,192	4,490	568,123	Profit-seeking Enterprise Income Tax
17,238	417,684	4,439	508,151	21,677	925,835	Individual Income Tax
112	52,825	17	12,838	129	65,663	Estate Tax
119	53,950	14	222,366	133	276,316	Gift Tax
58	54,078	7	52,790	65	106,868	Commodity Tax
5	110	—	—	5	110	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
65	1,553	18	207,843	83	209,396	Tobacco and Alcohol Tax
258	49,669	104	104,794	362	154,463	Specifically Selected Goods
7,722	390,383	2,165	1,506,149	9,887	1,896,532	Business Tax
5	3,014	2	2,423	7	5,437	Land Tax
77	6,560	5	493	82	7,053	House Tax
27,612	57,839	69,747	458,908	97,359	516,747	Vehicle License Tax
—	7	1	5	1	12	Deed Tax
42	2,526	5	15	47	2,541	Stamp Tax
37	1,264	38	4,217	75	5,481	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)

106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		發給執行憑證 Giving Execution Evidence	
	件數 No.	金額 Amount	件數 No.	金額 Amount	件數 No.	金額 Amount
總計	**1,766**	**664,336**	**22,927**	**614,692**	**27,981**	**2,202,757**
營利事業所得稅	86	154,659	280	51,842	510	277,896
綜合所得稅	795	199,218	3,188	128,320	1,315	125,512
遺產稅	17	14,291	11	47,432	7	10,355
贈與稅	12	40,168	7	13,524	10	97,311
貨物稅	—	492	4	67,022	5	2,902
證券交易稅	—	—	—	6	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	—	9	4	5,903	5	6,640
特種貨物及勞務稅	24	22,598	41	23,895	11	20,662
營業稅	123	229,302	843	176,794	820	1,413,412
土地稅	—	—	—	2,774	3	13,246
房屋稅	2	10	4	297	1	246
使用牌照稅	705	3,066	18,530	94,946	25,261	228,220
契稅	—	—	3	101	—	—
印花稅	—	—	4	23	1	2
娛樂稅	2	523	8	1,813	32	6,353

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

Jan. 1～June 30, 2017 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, Up to Date		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	
232	**43,840**	**51,140**	**2,861,289**	**154,890**	**47,113,930**	**Grand Total**
4	4,028	794	333,766	6,613	5,525,905	Profit-seeking Enterprise Income Tax
28	4,924	4,531	258,756	15,321	4,967,716	Individual Income Tax
1	2,097	19	59,884	169	1,966,567	Estate Tax
—	—	17	110,835	168	2,231,687	Gift Tax
—	—	9	69,924	48	647,772	Commodity Tax
—	—	—	6	5	756	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	9	12,543	192	1,610,163	Tobacco and Alcohol Tax
1	2,065	53	46,622	477	643,563	Specifically Selected Goods
17	29,338	1,680	1,619,544	15,028	27,366,990	Business Tax
—	—	3	16,020	7	842,902	Land Tax
—	—	5	543	19	2,422	House Tax
181	1,388	43,972	324,554	116,520	1,073,040	Vehicle License Tax
—	—	3	101	6	174	Deed Tax
—	—	5	25	39	25,156	Stamp Tax
—	—	40	8,166	278	209,117	Amusement Tax