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

107年 7月 1日至12月31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				
	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	未結件數 No. of Unclosed
總計	**8,464**	**159,033**	**167,497**	**20,159**	**25,988**	**119,751**	**3,921,786**	**1,599**
營利事業所得稅	322	2,337	2,659	87	14	2,513	514,834	45
綜合所得稅	1,438	34,679	36,117	344	1,001	34,534	669,375	238
遺產稅	24	102	126	10	—	113	69,672	3
贈與稅	12	128	140	7	4	122	52,949	7
貨物稅	4	80	84	6	3	71	20,783	4
證券交易稅	5	9	14	3	—	11	196	—
期貨交易稅	—	—	—	—	—	—	—	—
菸酒稅	16	57	73	2	—	67	198,934	4
特種貨物及勞務稅	32	58	90	8	5	52	108,799	25
營業稅	603	25,020	25,623	1,289	11,903	12,375	1,908,739	56
土地稅	1	25	26	5	17	3	29,015	1
房屋稅	2	199	201	2	94	103	12,411	2
使用牌照稅	5,994	96,200	102,194	18,393	12,871	69,720	333,491	1,210
契稅	—	1	1	—	—	1	93	—
印花稅	—	67	67	2	27	37	1,468	1
娛樂稅	11	71	82	1	49	29	1,027	3

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

July 1～Dec. 31, 2018 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	
58,520	**1,242,275**	**71,366**	**2,085,955**	**129,886**	**3,328,231**	**Grand Total**
2,027	161,347	1,053	285,193	3,080	446,540	Profit-seeking Enterprise Income Tax
26,851	379,032	7,381	290,949	34,232	669,981	Individual Income Tax
105	43,552	14	16,605	119	60,157	Estate Tax
123	39,184	16	44,420	139	83,604	Gift Tax
67	19,397	6	1,129	73	20,526	Commodity Tax
14	184	—	—	14	184	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
65	8,515	29	177,003	94	185,518	Tobacco and Alcohol Tax
169	40,292	25	27,401	194	67,693	Specifically Selected Goods
9,041	490,077	2,243	789,940	11,284	1,280,017	Business Tax
4	817	—	—	4	817	Land Tax
88	11,093	4	261	92	11,354	House Tax
19,897	47,904	60,550	433,411	80,447	481,315	Vehicle License Tax
7	130	2	6	9	136	Deed Tax
32	518	2	8	34	526	Stamp Tax
30	233	41	19,629	71	19,863	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)

107年 7月 1日至12月31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	**2,148**	**819,294**	**23,956**	**605,810**	**58,208**	**4,072,146**
營利事業所得稅	57	57,296	360	53,987	949	576,159
綜合所得稅	1,215	231,879	3,402	140,189	2,660	330,148
遺產稅	18	21,230	11	86,093	2	12,579
贈與稅	17	67,533	5	31,375	16	124,849
貨物稅	3	1,739	5	16,647	4	170,226
證券交易稅	1	5	1	22	—	—
期貨交易稅	—	—	—	—	—	—
菸酒稅	2	185,272	6	1,943	8	206,159
特種貨物及勞務稅	11	51,348	23	15,320	43	60,131
營業稅	172	199,180	939	161,217	1,589	2,146,237
土地稅	—	—	1	1,536	—	—
房屋稅	1	83	3	143	1	1,418
使用牌照稅	651	3,729	19,186	96,787	52,901	440,766
契稅	—	—	3	61	—	—
印花稅	—	—	3	117	1	30
娛樂稅	—	—	8	373	34	3,444

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

July 1～Dec. 31, 2018 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	
201	**30,998**	**82,365**	**4,708,955**	**145,097**	**44,942,716**	**Grand Total**
5	4,874	1,314	635,020	6,509	5,764,766	Profit-seeking Enterprise Income Tax
46	9,967	6,108	480,304	17,548	4,878,450	Individual Income Tax
—	—	13	98,672	168	2,002,346	Estate Tax
—	—	21	156,224	170	2,055,895	Gift Tax
—	—	9	186,873	48	549,634	Commodity Tax
—	—	1	22	4	717	Securities Transaction Tax
—	—	—	—	—	—	Futures Transaction Tax
—	—	14	208,102	211	1,582,140	Tobacco and Alcohol Tax
—	—	66	75,451	452	695,669	Specifically Selected Goods
7	14,954	2,535	2,322,408	15,120	25,477,807	Business Tax
—	—	1	1,536	6	831,248	Land Tax
—	—	4	1,561	13	2,255	House Tax
143	1,203	72,230	538,757	104,552	915,566	Vehicle License Tax
—	—	3	61	4	133	Deed Tax
—	—	4	147	35	25,386	Stamp Tax
—	—	42	3,817	257	160,704	Amusement Tax