# 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 | | | | 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** | **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 | Pecifically Selected Goods and Services Tax |
| 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 | Pecifically Selected Goods and Services Tax |
| 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 |