

財政部臺北國稅局  
違章漏稅案件處理情形表

National Taxation Bureau of Taipei, Ministry of Finance  
The Status of Disposed & Pending Tax Evasion Cases

稅目 Tax Item	上期末結件數 Pending cases from the previous period	本期受理件數 Cases filed during this period	受理情形合計 Total number of cases handled	依法免議件數 Not indictable by law	依法免罰件數 Exempt from punishment	處罰件數 Number of penalty cases	處罰金額 Amount of penalties	本期末結件數 Pending cases at the end of this period
營利事業所得稅 Profit-seeking Enterprise Income Tax		1,951	1,951	48	149	1,747	379,689	7
綜合所得稅 Individual Income Tax		10,205	10,205	115	109	9,978	259,511	3
房地合一稅 Individual House and Land Transactions Income Tax		546	546	7		539	70,781	
遺產稅 Estate Tax		21	21			21	42,845	
贈與稅 Gift Tax		18	18			18	91,119	
貨物稅 Commodity Tax								
菸酒稅 Tobacco and Alcohol Tax								
證券交易稅 Securities Transaction Tax		4	4			4	129	
期貨交易稅 Futures Transaction Tax								
營業稅 Value-added and Non-value-added Business Tax		18,714	18,714	1,965	11,441	5,308	768,265	
特銷稅 Specifically Selected Goods and Services Tax								
違反記帳士法第34條 Violation of Article 34 of Certified Public Bookkeeper Act		3	3			3	150	
總計 Total		31,462	31,462	2,135	11,699	17,618	1,612,489	10

所屬期間：114年1月~12月  
Period: January to December, 2025

單位：件；新臺幣千元  
Unit: case, NT\$1,000