

財政部南區國稅局

National Taxation Bureau of the Southern Area, Ministry of Finance

最近三年辦理檢舉案件統計表

Statistics of Cases Informed By Informants In The Past Three Years

製表日期：115 年 1 月 20 日
Date: January 20, 2026

單位：件
Unit: Case

年度 Year	補稅處罰 Additional Tax/Fine	補稅免罰 Additional Tax /Fine Remitted	免議 Exemption	合計件數 Total
112 (2023)	441	169	3,942	4,552
113 (2024)	477	202	4,104	4,783
114 (2025)	454	197	4,874	5,525

備註：

Remarks:

- 1、「免罰」係指雖有依稅捐稽徵法或各稅法規定應處罰鍰之行為，但其情節輕微，或漏稅在一定金額以下，得免予處罰者。
1. “Fine Remitted” means in the event of a minor offence punishable with a fine under the Tax Collection Act and/or any other tax act, or the amount of tax evaded is less than the specified amount, the fine may be remitted.
- 2、「免議」係檢舉案件欠缺規定要件，未能補正或提供新事證；或有依規定得不予處理或無調查必要者。
2. “Exemption” means the informant hasn’t provided supplement while the case lacks some requirements stipulated by the regulations, or according to the regulations the tax collection authorities shall not accept the case or deem the investigation unnecessary.