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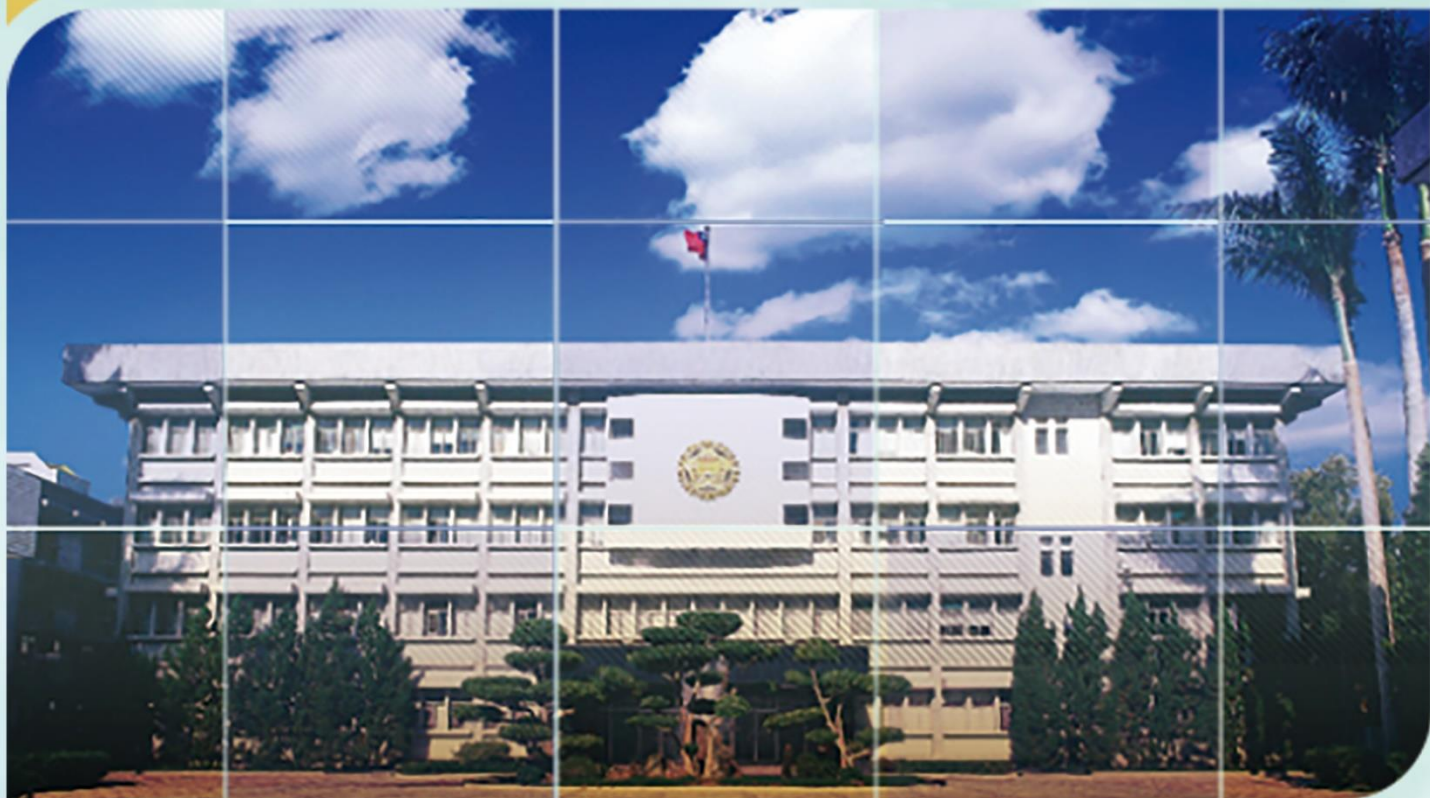


MJIB

年報

經濟犯罪防制工作

中華民國105年11月出版



法務部調查局

Investigation Bureau, Ministry of Justice



過去一年全球經濟成長表現疲弱，新興市場與發展中國家的經濟成長率遠低於長期平均，且受原物料價格下滑、國際油價劇跌與主要國家貨幣量化寬鬆政策及美國升息等因素影響，導致國內投資及出口的表現不佳，故全年國內經濟成長率趨緩。另國內食品安全事件不斷、偽劣假藥充斥、農藥使用泛濫，除顯示不肖業者牟求私利、罔顧國民健康的民生犯罪仍需嚴予查緝外，建構完整的食品、藥品及農藥等安全產銷履歷鏈與溯源檢驗體系，仍是政府施政的重要課題，本局廣續遵奉行政院強化食品安全政策，全力掃蕩，以保障民眾食的安全；展望未來大陸銀聯卡在臺洗錢、F 股在臺上市、智財權盜用、營業秘密的竊取、地下通匯、違法吸金、管制物品走私、第三方支付、假外資炒股、掏空資產及虛偽交易等衍生的跨境經濟犯罪問題殊值重視，本局職司重大經濟犯罪之防制，為維護公平正義、永續安全的經濟環境及民眾權益、社會福祉，將持續關注股市及金融犯罪潛藏問題及犯罪趨勢，加強法令宣導、人才培訓、資訊整合及充實科技設備外，積極拓展國際及兩岸合作，打擊跨境犯罪，戮力掃蕩不法及查扣不法所得，俾達成防制經濟犯罪的終極目標。

104 年本局偵辦經濟犯罪及一般犯罪案件共計 1,132 案，嫌疑人數 3,001 人，涉案標的達新臺幣(下同)一千二百餘億元。本局自 103 年 7 月 16 日成立企業肅貪科，專責偵辦股市犯罪、金融貪瀆、企業掏空資產及侵害營業秘密等犯罪案件，即以「調查局與企業建立共同打擊企業貪瀆犯罪的夥伴關係」為主軸，將創新思維化為具體行動，主動與企業交流，加強合作，並本於「同理心」，協助企業找出符合其需要的解決方案，以降低弊案發生的風險，營造互信及執法興利的共識。另強化與金融、商業主管機關、會計師、律師及工商社團之聯繫，引進外部專業資源，擴大打擊企業貪瀆犯罪的合作平台，無論在案件偵辦及實質成效已獲企業的支持及民眾的肯定。

自 98 年 4 月 26 日兩岸簽訂「海峽兩岸共同打擊犯罪及司法互助協議」以來，本局據以辦理工作會晤及人員互訪 96 次、犯罪情資交換 939 件、合作偵辦 28 案、緝捕重大通緝犯返臺歸案 46 人、協緝陸方通緝犯遞解出境 1



人、調查取證 10 件、罪犯接返 19 人及人身自由受限制通報 8 件，已獲致相當成果，雙方循既有合作基礎，目前已由情資交換進展至合作偵辦層次，如 104 年間兩岸合作偵辦「鴻○精密工業股份有限公司」大陸河南廠經理蔡○偉勾結大陸籍員工涉嫌業務侵占新台幣一億餘元，充分展現兩岸共打成果，未來將更積極推動兩岸基層執法人員個案工作會談，並持續加強重大外逃通緝犯之緝返歸案，以提昇兩岸共同打擊犯罪案件質量，創造互惠及雙贏。

本年報將本局去年偵辦重大經濟犯罪案件、民生犯罪案件、執行預防、教育訓練、企業肅貪經驗交流及拓展兩岸事務之工作概況與成果，加以分類、統計、說明，並與前年執行情形作比較、分析，藉以策勵未來。另就重大經濟犯罪相關問題及近年犯罪趨勢，透過舉辦研討會及發表專題報告，期集群體智慧激發創新思維，至祈各方先進不吝指正，繼續督促鞭策，使本局經濟犯罪防制工作得以日益精進，無負國家及全體人民之期盼與託付。

蔡清祥

謹識

中華民國 105 年 11 月



一、編輯目的

本年報係彙整本局 104 年執行經濟犯罪防制工作相關數據資料，加以統計分析，並據以研究犯罪成因，掌握犯罪情勢及擬訂防制對策，另選錄專題研究報告貳篇，提供各界參考。

二、編輯內容

- (一) 本年報分為四大部分，第一部分為組織概況，第二部分為工作概況，第三部分為未來工作方向，第四部分為專題研究報告(英文版不含)。內容搭配百分比率、增減率等數據，按型態及時間序列，分別以圖、表作完整標示，藉以檢討工作成效並便於研析未來發展趨勢。
- (二) 本年報係依據當年度本局經濟犯罪防制工作有關報表資料統計彙整，前所發表統計數字如有差異者，應以本年報所載資料為準。

三、凡例

- (一) 本年報所用計數單位，年度以國曆(英文版以西元)為準，案件以案為準，嫌疑人以人為準，金額以新臺幣為準，重量以公斤為準，情況特殊者分別於各該項中說明。
- (二) 各項數字之百分比，採四捨五入方式計算。
- (三) 如係相牽連案件，為利於統計，其案件數以所犯主要法條之罪歸類計算，情況特殊者則個案加以說明。



(四) 本年報各項統計表所用符號，代表意義如下：

—：表示無資料或資料不詳

NA：表示無法計算

(五) 本年報經濟犯罪案件數包含被害人數、被害法益金額未達法務部訂頒「檢察機關辦理重大經濟犯罪案件注意事項」及本局「法務部調查局重大經濟犯罪案件認定要點」之案件，故經濟犯罪案件總數較法務部統計處等單位之數據為高。

(六) 本年報所列之重要案例，係指經本局調查移送檢察機關偵查起訴及函送權責主管機關行政處分者。

(七) 各類犯罪型態分析，僅就本局調查案件資料作為統計依據。

(八) 本年報表圖所列「百分比」之計算係以 104 年為計算基準年，「增減率」之計算為： $\text{增減率} = \frac{(\text{本期} - \text{上期})}{\text{上期}} \times 100\%$ 。



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第一部分 組織概況

壹、工作職掌及建制依據

民國(下同)68年，政府鑒於經濟犯罪問題日趨嚴重，為避免經濟活力受到斷傷，維護社會安定，持續經濟發展，行政院於同年5月10日院會通過，依據行政院頒布之法定職掌第11項「上級機關特交之調查保防事項」及本局組織條例第2條規定，交付本局「防制經濟犯罪」任務。本局乃依據行政院68年6月8日臺68法字第5584號函指示，成立「經濟犯罪防制中心」，專責掌理經濟犯罪防制工作，嗣經立法院於96年11月30日三讀通過「法務部調查局組織法」，總統於96年12月19日以華總一義字第09600170531號令修正公布，行政院於97年3月20日以院授研綜字第0972260255號令定自97年3月1日施行，該法第2條第5款規定¹，本局掌理重大經濟犯罪防制事項，並依據同法第3條規定，設置經濟犯罪防制處。

貳、組織與業務概況

本局經濟犯罪防制處負責企業貪瀆、經濟犯罪及一般犯罪之防制工作，督導各外勤處、站及地區機動工作站執行前述犯罪案件之預防與偵處。工作

¹依據法務部調查局組織法第2條規定，本局掌理下列事項：一、內亂防制事項。二、外患防制事項。三、洩漏國家機密防制事項。四、貪瀆防制及賄選查察事項。五、重大經濟犯罪防制事項。六、毒品防制事項。七、洗錢防制事項。八、電腦犯罪防制、資安鑑識及資通安全處理事項。九、組織犯罪防制之協同辦理事項。十、國內安全調查事項。十一、機關保防業務及全國保防、國民保防教育之協調、執行事項。十二、國內、外相關機構之協調聯繫、國際合作、涉外國家安全調查及跨國犯罪案件協助查緝事項。十三、兩岸情勢及犯罪活動資料之蒐集、建檔、研析事項。十四、國內安全及犯罪調查、防制之諮詢規劃、管理事項。十五、化學、文書、物理、法醫鑑識及科技支援事項。十六、通訊監察及蒐證器材管理支援事項。十七、本局財產、文書、檔案、出納、庶務管理事項。十八、本局工作宣導、受理陳情檢舉、接待參觀、新聞聯繫處理、為民服務及其他公共事務事項。十九、調查人員風紀考核、業務監督與查察事項。二十、上級機關特交有關國家安全及國家利益之調查、保防事項。

範圍概分為企業貪瀆、經濟犯罪及一般犯罪等案件之資料蒐集、研編、預防及偵辦。

經濟犯罪防制處置處長 1 人，綜理全處業務，副處長 2 人，襄助處長處理全處業務，下設犯罪預防科、企業肅貪科²、犯罪偵辦科、兩岸事務科³ 等 4 個科，分別掌理下列業務：

- 一、重大經濟犯罪防制工作之規劃、指導、協調及考核。
- 二、重大經濟犯罪預防工作之規劃及執行。
- 三、重大經濟犯罪案件偵查、偵辦之指導及審核。
- 四、企業肅貪案件偵查、偵辦之指導及審核。
- 五、追緝外逃重大罪犯之綜合業務。
- 六、兩岸共同打擊犯罪工作之綜合業務。
- 七、與國內及境外共同打擊經濟犯罪之情資交換、協調聯繫、案件合作偵辦。
- 八、經濟犯罪防制工作年報、工作手冊之編修與資料之建檔及管理。
- 九、其他有關經濟犯罪防制事項。

²本局奉行政院指示，於 103 年 7 月 16 日成立「企業肅貪科」，積極防制企業貪瀆與重大經濟犯罪案件。

³依本局 104 年 1 月 7 日調人壹字第 10406500210 號函示：本處「追緝外逃科」更名為「兩岸事務科」，辦理追緝外逃大陸及港、澳地區通緝犯暨本局兩岸共同打擊犯罪工作秘書業務，外逃大陸及香港、澳門地區以外國家（地區）之通緝犯追緝案件移撥國際事務處，並自 104 年 1 月 16 日生效。

參、法務部調查局重大經濟犯罪案件認定要點

法務部自 69 年頒布「經濟犯罪之罪名及範圍認定標準」後，因應社會經濟狀況及犯罪趨勢，迭經修正，93 年復因經濟發展、金融自由化之影響，原有之犯罪態樣及標的金額多有變異，為反映實際情況，爰修正「重大經濟犯罪」之定義，於同年 8 月 26 日以法檢字第 0930803048 號函發「檢察機關辦理重大經濟犯罪案注意事項」暨條文說明對照表，以作為檢察官妥速偵辦重大經濟犯罪案件之準則，復於九十七年五月十九日法務部法檢字第 0970801707 號函修正發布，本局即依據前揭注意事項訂定「重大經濟犯罪案件認定要點」⁴，98 年 1 月 7 日奉法務部核定經濟犯罪案件認定要點，修訂內容如下：

一、下列各款犯罪，依被害人人數或被害法益金額，列為重大經濟犯罪：

- (一) 刑法第 339 條、破產法第 154 條、第 155 條之罪。
- (二) 刑法第 335 條、第 336 條之罪。
- (三) 刑法第 342 條之罪。
- (四) 刑法第 344 條之罪。

前項各款所列犯罪，其被害人人數或被害法益金額認定標準，依各地方法院檢察署轄區之社會經濟情況不同，區分如下：

1. 臺灣基隆、臺北、新北、士林、桃園、臺中、臺南、高雄地方法院檢察署被害人人數 50 人以上或被害法益金額新臺幣 2,000 萬元以上者。
2. 前款以外之地方法院檢察署被害人人數 30 人以上或被害法益金額新臺幣

⁴要點內容請參閱本局 98 年經濟犯罪防制工作年報之註 3、註 4。

1,000 萬元以上者。

二、下列各款犯罪，被害法益金額新臺幣 200 萬元以上者，列為重大經濟犯罪：

- (一) 懲治走私條例第 2 條之罪。
- (二) 稅捐稽徵法第 41 條至第 43 條之罪。
- (三) 商業會計法第 71 條之罪。
- (四) 管理外匯條例第 22 條之罪。

三、下列各款犯罪，斟酌當時社會狀況，足以危害經濟發展，破壞金融安定者，列為重大經濟犯罪：

- (一) 刑法第 195 條、第 196 條、妨害國幣懲治條例第 3 條之罪。
- (二) 刑法第 201 條、第 201 條之 1 之罪。
- (三) 刑法第 339 條之 1 至第 339 條之 3 之罪。
- (四) 商標法第 81 條、第 82 條、著作權法第 91 條、第 92 條之罪。
- (五) 證券交易法第 171 條至第 174 條之罪。
- (六) 期貨交易法第 112 條至第 116 條之罪。
- (七) 公平交易法第 35 條第 2 項之罪。
- (八) 銀行法第 125 條、第 125 條之 2、第 125 條之 3、第 127 條之 1、第 127 條之 2 之罪。
- (九) 金融控股公司法第 57 條、第 57 條之 1、第 58 條第 1 項之罪。

(十) 票券金融管理法第 58 條、第 58 條之 1、第 59 條、第 60 條之罪。

(十一) 信託業法第 48 條、第 48 條之 1、第 48 條之 2、第 49 條、第 50 條、第 51 條之罪。

(十二) 信用合作社法第 38 條之 2、第 38 條之 3、第 39 條、第 40 條之罪。

(十三) 保險法第 167 條、第 168 條第 5 項、第 168 條之 2、第 172 條之 1 之罪。

(十四) 農業金融法第 39 條、第 40 條、第 44 條、第 45 條之罪。

(十五) 金融資產證券化條例第 108 條、第 109 條之罪。

(十六) 證券投資信託及顧問法第 105 條至第 109 條之罪。

(十七) 證券投資人及期貨交易人保護法第 38 條之罪。

(十八) 消費者債務清理條例第 148 條及第 149 條第 1 項之罪。

四、犯洗錢防制法第 3 條第 1 項第 2 款、第 7 款至第 10 款、第 12 款至第 17 款及第 2 項第 1 款之罪，涉有洗錢行為者，視為本要點所稱重大經濟犯罪。

五、其他違反經濟管制法令或使用不正當方法，破壞社會經濟秩序，犯罪情節重大者。



第二部分 工作概況

壹、召開經濟犯罪防制執行會報

本局於 104 年 12 月 17 日召開「經濟犯罪防制執行會報」第 128 次會議，推動重要工作如下：

一、執行防制經濟犯罪相關措施

(一) 公平交易委員會

處理法務部調查局函送事業涉嫌違反公平交易法案件 5 案，函送法務部調查局處理案件 9 案。

(二) 金融監督管理委員會（下稱金管會）保險局

配合 92 年 2 月 19 日行政院金融改革專案小組所屬金融犯罪查緝工作小組決議，將保險犯罪列入金融犯罪之範圍，並請主管機關協調相關單位針對檢警調司法人員定期舉辦防範金融犯罪之專業訓練；爰協調並督導財團法人保險犯罪防制中心、財團法人保險事業發展中心、中華民國人壽保險商業同業公會、產物保險商業同業公會等單位，於 104 年 9 月 30 日至 10 月 2 日舉行防制保險犯罪研討會，參加學員包含法官、檢察官、法務部調查局、內政部消防署、警政署刑事警察局、保險業理賠主管及本會等單位人員計 120 位。

(三) 外交部領事事務局

協同會報單位執行經濟犯罪防制各項工作，及協助法務部調查局瞭解列冊外逃通緝犯行蹤，計 7 案 7 人。

(四) 經濟部智慧財產局

- 1.104 年度分別於 2 月 26 日及 8 月 19 日召開 2 次貫徹保護智慧財產權協調會報，檢討 103 年度及 104 年上半年各機關在健全智慧財產權政策及法規、加強執行查緝仿冒盜版、辦理司法人員專業訓練、加強邊境管制、落實校園智慧財產權保護、輔導建立著作利用授權機制、強化智慧財產權教育宣導、加強國際交流合作等策略之執行成果與績效。
- 2.保智大隊 104 年 1 月至 10 月底止共處理侵害智慧財產權案件計 2,263 件，移送嫌疑人 2,635 人，其中違反商標法部分為 1,529 件、1,696 人，違反著作權法部分為 734 件、939 人；另依犯罪類別統計，網路侵權案件計 1,827 件，占總件數 2,263 件之 80.73%。
- 3.經濟部光碟聯合查核小組預防經濟犯罪工作執行情形：光碟小組以不定期和機動方式，執行光碟工廠查核工作，104 年 1 月至 10 月共執行查核 406 家次，另輔導廠商實施自主管理，建立內控稽核機制，據以實施書面稽核 53 家次。

(五) 法務部檢察司

中華民國刑法（沒收）部分暨中華民國刑法施行法第十條之三修正草案業經行政院於 104 年 11 月 27 日函請立法院審議，經黨團協商訂於 104 年 12 月 8 日付委後逕付二讀。本次修正重點包括。

- 1.沒收為刑罰及保安處分以外具獨立性之法律效果，而非從刑。是以本法修正後沒收不以主刑存在為必要，縱犯罪行為人死亡或遭通緝而未能追訴其犯罪或判決有罪，均可沒收其犯罪所得，以遏止任何人坐享犯罪所得，阻絕犯罪。
- 2.沒收之主體及客體範圍擴張。任何人均不得坐享犯罪成果，是以本法修正後犯罪所得縱轉移為第三人(包含犯罪行為人以外之自然人、法人及非法人團體)或轉變為其他型態，均可為沒收之標的。

3. 本法修正後，可期經由遏止坐享犯罪成果之沒收制度，發揮阻絕犯罪誘因之目標，未來在經濟犯罪之偵查，亦可強化金融調查之偵查方式，追查犯罪所得，遏止犯罪。

(六) 臺灣高等法院檢察署

1. 偵辦經濟犯罪案件 196 案，辦結 189 案。
2. 協同會報單位執行經濟犯罪防制各項工作。

(七) 內政部警政署

為打擊不肖業者為牟取不法暴利，以非法原料攙偽假冒方式加工成食品販售民眾食用，戕害民眾身體健康及消費者權益，本署奉指示於去(103)年 10 月 22 日起規劃執行 1 個月的「淨安專案」，並督飭各警察機關清查國內未合法登記之「食品相關地下工廠」(油品、肉品、蔬果、糧食或其他)。

(八) 內政部移民署

執行重大經濟犯罪 (含貪瀆) 案件出國安檢作業情形：

1. 列管安檢部分：538 筆。
2. 查獲安檢部分：390 筆。

(九) 法務部調查局

全年一至十一月移送偵辦經濟犯罪及一般犯罪案件共計 1,064 案，涉案標的 1,085 億 2,595 萬 2,433 元，移送嫌疑人 2,838 人，另查緝漏稅案件 34 案，移送稅捐關務機關裁罰金額 2 億 7,674 萬 611 元，包括：

1. 偵辦企業貪瀆案件 111 案，涉案標的 426 億 4,691 萬元，其中：
(1) 股市犯罪 64 案、366 億 4,151 萬元。

- (2)掏空資產 32 案、25 億 1,508 萬元。
- (3)侵害營業秘密 15 案、34 億 9,031 萬元
- 2.偵辦違法吸金案件 29 案，涉案標的 236 億 1,738 萬元。
- 3.偵辦侵害智慧財產權案件 43 案，涉案標的 18 億 2,336 萬元。
- 4.民生犯罪案件⁵ 211 案，涉案標的 4 億 2,351 萬元，其中：
 - (1)黑心食品 10 案、1 億 4,637 萬元。
 - (2)黑心商品 9 案、2 億 6,000 萬元。
 - (3)黑心藥品 177 案、1,433 萬元。
 - (4)重利案件 5 案、280 萬元。
- 5.偵辦電話詐欺恐嚇案件 8 案，涉案標的 2,655 萬元。

二、研提專題報告

護照條例有關護照不法之修正重點及跨國電信詐騙犯罪問題 (外交部領事事務局提報)。

貳、經濟犯罪預防工作

秉持「預防重於偵辦、偵辦也為預防」之原則，廣續執行經濟犯罪預防工作。本年除透過「經濟犯罪防制執行會報」成員共同防制不法外，並採取下列預防性作為：

⁵依法務部頒訂「檢察機關打擊民生犯罪專案實施計畫」，民生犯罪之範圍為：一、使可對民眾生命或身體造成危害之食品、藥品或日常用品流入市面，因而造成民眾恐慌之犯罪行為。二、重大竊盜犯罪：侵入住宅竊盜及汽車竊盜、擄車勒贖行為。三、以犯重利罪為常業之地下金融業者或集團。四、受託催討債務而以暴力或其他足以構成犯罪之手段，對借款人催款或討債之個人或集團。五、以網路、電話、簡訊等方式進行詐欺、恐嚇之犯罪行為。行政院治安會報另有偵辦電話詐欺恐嚇案件專案執行，相關數據資料單獨列計。

一、蒐集情資，研析運用

透過情資整合平台，蒐集各類工商情資，研析後，發交或提供內、外勤單位參考；另針對國內工商企業或個人發生違常、違規狀況，即時深入掌握了解，機先發掘犯罪預警，研採妥適防制作為。本年計交查及宣導蒐集各類工商財務營運異常暨犯罪預警情資 663 件、調查專(簡)報資料 62 件、違常違規案件函送主管機關行政處理 132 件。(詳表 2.01、2.02 及圖 2.01)

表 2.01 表 2.01 104 年執行犯罪預防工作統計

單位：件

項目 月別	交查及宣導資料	專(簡) 報資料	違常違規 行政處理	舉辦防制經濟犯 罪研討會(次)
合計	663	62	132	2
1 月	74	1	18	0
2 月	39	2	6	0
3 月	93	4	12	0
4 月	65	1	14	0
5 月	57	3	11	0
6 月	54	4	23	1
7 月	60	0	12	0
8 月	38	0	8	0
9 月	36	0	7	0
10 月	45	3	6	0
11 月	47	41	9	1
12 月	55	3	6	0

表 2.02

表 2.02 近 2 年執行犯罪預防工作統計

單位：件

年別 \ 項目	蒐集資料		違常違規行政處理	舉辦防制經濟犯罪研討會(次)
	交查及宣導資料	專(簡)報資料		
合計	2,879	148	229	4
103 年	2,216	86	97	2
104 年	663	62	132	2

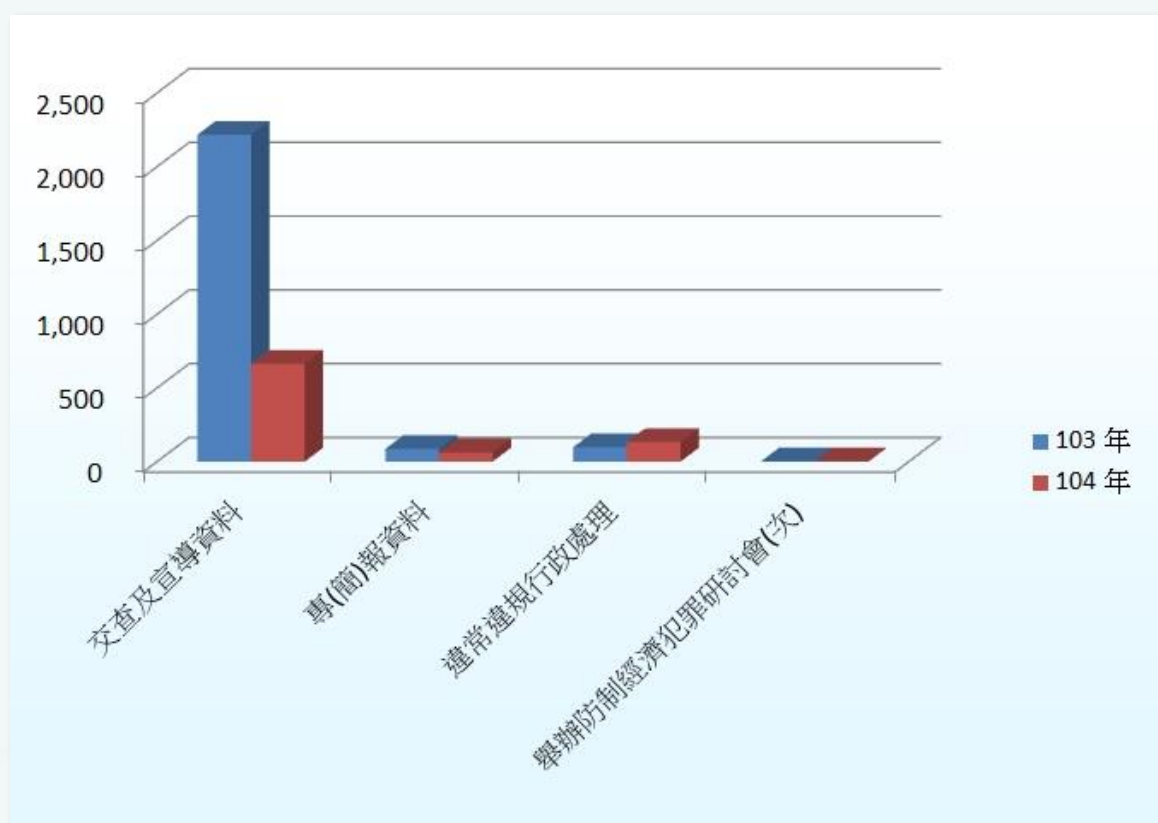


圖 2.01

圖 2.01 近 2 年執行犯罪預防工作比較

二、編撰專報，提供參處

- (一) 針對當前社會經濟脈動、違常財經活動、新型態經濟犯罪及財務營運狀況異常之財團企業，編撰專報，另就重大食品安全及民生犯罪問題，皆責成外勤單位針對現況、制度及因應作為研編專報，提供給相關主管機關參處，並將年度優等作品及佳作，收錄於本處網頁專區，供作預防犯罪參考。
- (二) 編印「103 年專題研究報告彙編」(計 40 篇)，分送外勤單位參考，以提升同仁專業素養及辦案技能。

三、主動篩選，機先預防

本年度篩選、過濾發生大額退票之公司、行號計 3,271 家，研析後，發交外勤單位清查計 69 家，另針對營運嚴重虧損、財務發生危機之企業，深入了解彼等財務營運狀況，如發現涉及惡性倒閉或組織性、集團性詐欺作為之經濟犯罪情事，即依法深入調查蒐證，以維護經濟發展秩序。

四、經驗交流，建立窗口

為與企業建立共同打擊企業貪瀆之夥伴關係，協助企業防堵內賊內鬼，自 103 年 9 月起，陸續至竹科、中科、南科、鴻海、台塑等企業及全國性工商團體，以「調查局如何與企業共同打擊企業貪瀆」為主題，舉辦 158 場「企業肅貪經驗交流」，共有 5,523 家廠商，計 14,306 位代表參與，同時指導外勤處站積極與轄內企業及工商團體建立「企業肅貪聯繫窗口」，期能深化與企業合作，達到預防機先、即時發掘及加速偵辦之效。

五、通報函送，行政處理

- (一)「第○金證券投資信託股份有限公司基金經理人賴○德等人涉嫌違反

證券投資信託及顧問法等案」，其中新○證券投信公司遭金融監督管理委員會罰鍰新臺幣 168 萬元，相關公司與個人皆遭警告、停止新募或追募基金、解除職務及通知同業公會註記 3 年不等之處分。

- (二) 從○興業公司負責人徐○昌，預備利用以櫃易櫃方式，走私未稅菸品 49 萬 9,238 包，案經本局航業調查處高雄調查站查獲，嗣經高雄市政府於 104 年 4 月 8 日依違反菸酒管理法第 46 條規定，裁處 600 萬元罰鍰。

六、舉辦研討，共同防範

本年就調查經濟犯罪案件中所發現問題，邀請學者專家、法界人士及主管機關代表舉辦「防制經濟犯罪研討會」2 次，研討意見除提供相關機關研參外，亦做為本局調查案件之參考：

- (一)「當前偵辦違反營業秘密法案件現況及面臨問題探討與防制」研討會：

104 年 6 月 25 日本局舉辦「當前偵辦違反營業秘密法案件現況及面臨問題探討與防制」研討會，邀請殷乃平（政治大學金融系兼任教授）、林志潔（交通大學科技法律學院副院長）、王美花（經濟部智慧財產局局長）、徐則賢（臺灣臺北地方法院檢察署檢察官）、謝福源（台灣積體電路製造股份有限公司副法務長）、陳峰富（大通商務法律事務所律師）等人。

1. 研討背景：

《營業秘密法》第 2 條明文，所謂：「營業秘密」係指方法、技術、製程、配方、程式、設計或其他可用於生產、銷售或經營之資訊，且須符合非一般涉及該類資訊之人所知者、因其秘密性而具有實際或潛在之經濟價值者及所有人已採取合理之保密措施者等

要件規範；然實務中常見業者對違反營業秘密的構成要件不甚瞭解，致常發生公司權益遭受嚴重損害卻無法追訴之窘狀，且自 102 年初營業秘密法增訂刑責後，並未對不法業者（或人士）產生遏阻，違反營業秘密法案件仍有增無減，如宏○電、群○、大○光、友○等科技大廠營業秘密皆曾遭員工洩漏或竊取，若未及時予以揭發追究，恐危害其企業競爭、發展及生存。又 101 年 11 月 28 日立法院第 8 屆第 2 會期經濟、司法及法制兩委員會第 1 次聯席會議中，經濟部前施顏祥部長：「來自其他第三國之經濟間諜案件亦時有所聞，這些不法竊取營業秘密之行為已經重挫我國產業之國際競爭力，戕害產業創新之果實，乃至可能威脅我國之國家安全」；在在顯示企業的營業秘密不僅是企業體的資產，同時也是國家的資產，而維護營業秘密也不僅是企業本身的責任，更是政府相關單位的職責。

2. 本次研討會獲致以下意見：

（1）加強營業秘密教育訓練並促進產官學合作：營業秘密要件中，秘密性及合理保密措施均為企業得以內控機制加以建立，然非僅在員工任職或離職時簽署保密合約，而員工自簽署後即未再感受企業對營業秘密之重視以及各項具體作法。企業應制定以誠信為基礎的政策，落實公司治理與風險控管，其中即需對侵害營業秘密行為訂立防範措施，提醒全體員工或客戶負有保密義務，俾使依一般客觀社會經驗判斷，企業已盡合理之努力，使人客觀上得認識為營業秘密，此係企業創造永續發展之經營環境時必先完善的責任。主管機關持續對企業界辦理營業秘密法相關宣導，要求企業建立合理的保密措施及加強內控機制，於案發初始即察覺並及時反應，促使執法機關及早介入偵辦，避免損害擴大。

（2）競業禁止約定與營業秘密法第 11 條規定之關聯性：營業秘密受侵害時，被害人得請求排除之...之法條意旨息息相關，其作用

就像是「防水閘」之設計，預期於未來離職員工轉任新職時可能為之，其實並未妨礙到員工之勞動權，蓋員工之工作經驗、知識之增長，係與公司資源之提供及栽培有關，又其與保密義務乃屬不同義務之概念，故不可謂競業禁止期間屆滿後，員工就無需遵守保密義務。舉美國百事公司與桂格公司銷售類似產品之營業秘密訴訟為例，原任職百事公司之高階研發人員跳槽到桂格公司擔任行銷人員，經美國法院判決桂格公司敗訴，主要理由為高階職員能夠接觸並得知公司營業有關訊息既廣且深，依經驗法則推定難免洩漏原知悉之營業秘密，亦即所謂之美國「不可避免揭露」原則；又即使是研發試驗失敗之資訊，亦屬營業秘密，因具有經濟價值性，一但流入競爭對手公司，對手公司便可無須耗費相同之成本。因此呼籲坊間業界應隨時注意員工之升遷職務變動情形，更新競業禁止及保密義務合約。

(3) 加強偵緝經濟間諜以確保國家安全及利益：營業秘密案件必須真正危及國安，始可啟動國安監聽作為，但以現行營業秘密法第13條之2規定要件程度觀之，應尚未達危及國安之程度，惟以如符合美國經濟間諜之行為而論，應屬達危及國安之程度。另有關營業秘密認定之限制或保護，美國聯邦法係以產業規模為界定標準，而非以科技業或傳產業為區分基準，蓋不能謂非屬敏感科技之營業秘密就無須加以保護，譬如傳產業之「鼎泰豐」、「微熱山丘」等公司如具跨國銷售之能量，展店至國外，渠等營業秘密均需加以保護。

(4) 認識內控機制：企業內控機制誠屬必要，惟應慎防觸及員工核心隱私權之監視（如監錄員工使用廁所情形等），尤其保密措施之良窳，雖然關乎企業之經營成本，惟為降低營業秘密外洩風險，還是必須要做好。另在偵辦實務上，搜索、扣押之範圍甚具彈性，因業者最了解其競爭對手及自家員工，故在協助偵辦時應充分揭露、

無所保留充分地配合司法調查單位查證，俾利達成最佳偵辦成果，莫因僅追求自家企業利益，而在案件起訴前，私下與對手達成和解，撤回告訴，導致案件不起訴，助長涉案人之投機心理。

(二)「在臺外資投資活動現況及可能引發之經濟犯罪問題探討」研討會：

104 年 11 月 26 日本局舉辦「在臺外資投資活動現況及可能引發之經濟犯罪問題探討」研討會，邀請殷乃平(政治大學金融系兼任教授)、簡宏明(金融監督管理委員會證券期貨局組長)、林宗志(最高法院檢察署特偵組檢察官)、林黎華(臺灣期貨交易所監視部經理)、華文達(臺灣證券交易所監視部經理)、陳峰富(大通商務法律事務所律師)、馬國柱(安侯建業聯合會計師事務所會計師)、糜以雍(中華民國期貨業商業同業公會理事、凱基期貨股份有限公司董事長)等人。

1.研討背景：

日前外資在國內證券及期貨市場的比重逐漸拉高，部分原因在於外資在股市中享有超國民待遇之租稅優惠，又外資持股比例高的股票，往往吸引國內投資人跟單買進，導致國內有心人士變身「假外資」，先將資金匯至國外，再以外資身分在國內證券市場買賣股票，藉以拉抬特定股票價格或達成其他目的。除此之外，為避免冗長的上市、櫃程序或規避「陸資持股比重超過 30%」等規定，部分外資、陸資企業以「借殼上市」之方式參與國內股票市場，利用借殼公司募集資金、炒作股價等，影響其他國內投資人的權益。以下就在臺外資活動現況、假外資可能引發之經濟犯罪問題、偵查困境及防制建議等面向來進行探討。

2.本次研討會獲致以下意見：

(1) 主管機關如何協助本局偵辦是類案件：若發現外資帳戶買賣

情形異常時，可協請金管會透過該外資帳戶在國內之保管銀行，依據華僑及外國人投資證券管理辦法第 23 條，要求境外華僑及外國人提出相關資料。另外資帳戶亦可能因與他人所進行衍生性金融商品之交易，進而避險操作或因契約設定條件買進股票，在調閱外資帳戶最終受益人（或最終自然人）資料時，可請外資一併提供下單交易原因。

（2）會計師、企業等如何協助本局偵辦是類案件：作為企業內控機制之一部分，首須推動鑑識會計制度，且獨立董事及簽證會計師應積極加入董事會運作，對影響企業營運、財務或一定金額以上之海外投資案或衍生性商品買賣，應詳加審查投資計畫並評估交易風險；此外，涉及海外交易部分，獨立董事及會計師應隨時追蹤後續交易流程，並以企業委託人名義，對當地相關部門或金融機關函查所需資料（如受託人、內部受益人等），以確保有無人為弊端。

（3）加強與主管機關與會計師、銀行、證券及期貨公會等專業組織橫向聯繫與交流：協請會計師公會，要求會計師若發現公司有異常的投資，應請公司提出合理說明及相關資料，若有掏空資金或行假交易的情形，應通報主管機關，對銀行、證券及期貨公會等亦應密切聯繫與交流，透過會員先期掌握異常狀況，俾及時回應、防制及處理。

（4）外資交易違反誠信原則的處理及因應：外資在我國投資活動除了前述的犯罪型態外，尚有若干期貨交易行為屬於遊走於法律邊緣之灰色地帶，雖不具明顯的違法事證，卻明顯違反誠信原則，對市場秩序造成戕害，或讓國內業者及投資人吃悶虧，造成的損害不亞於前揭犯罪行為。據報載，台灣巴○萊資本證券股份有限公司曾有兩位分析師出具力○公司目標價為每股 750 元之研究報告，因高於當時股價達 3 倍之多，造成力○公司股價異常波動，

該 2 員並於 104 年 9 月 10 日經金融監督管理委員會裁罰停止執行業務 1 個月及 2 個月，其理由為「提供研究報告予非簽訂推介契約之客戶及非專業機構投資人之情事」，對相關市場參與者產生一定的警惕效果，顯示主管機關對於外資未本於誠實及信用原則行為進行之行政裁處，有助於達成維持市場秩序及保護投資人之目的。

參、犯罪案件偵辦工作

本年調查完成案件中，移送案件計 1,132 案，嫌疑人 3,001 人，涉案標的 1,235 億 9,937 萬 9,490 元；其中經濟犯罪案件 677 案，嫌疑人 2,314 人，涉案標的 1,232 億 861 萬 5,914 元；一般犯罪案件 441 案，嫌疑人 673 人，涉案標的 3 億 9,076 萬 3,576 元；追緝外逃案件 11 案，嫌疑人 11 人；接返案件 3 案 3 人。另查緝漏稅案件 47 件，裁罰金額 4 億 1,841 萬 5,317 元；。（詳表 2.03、2.04 及圖 2.02、2.03、2.04）

表 2.03

表 2.03 104 年與 103 年偵辦經濟及一般犯罪案件統計

案件類別			104 年			103 年		
			案件數	嫌疑人數	涉案標的(元)	案件數	嫌疑人數	涉案標的(元)
壹、經濟犯罪案件	合計		677	2,314	123,208,615,914	717	2,492	90,401,373,627
	詐欺	小計	157	677	8,582,794,512	189	894	13,172,264,591
		貸款詐欺	9	70	1,138,121,153	8	69	1,694,085,053
		國貿詐欺	3	3	90,861,082	4	10	320,170,863
		惡性倒閉詐欺	4	5	292,747,690	3	5	121,390,885
		倒會詐欺	2	2	13,139,800	0	0	0
		不動產詐欺	6	9	341,041,362	2	2	376,370,000
		票據詐欺	4	6	42,635,000	9	38	570,668,384
		投資詐欺	26	73	4,656,341,169	35	70	6,125,975,554
		信用卡詐欺	1	27	1,265,500	1	2	22,958,511
		保險詐欺	4	16	99,496,384	2	6	67,800,435
		電腦網路詐欺	3	3	137,880	3	6	3,369,450
		健保詐欺	25	191	160,515,107	20	226	101,143,290
		電話恐嚇詐欺	10	131	38,480,218	16	72	52,102,170
		其他	60	141	1,708,012,167	86	388	3,716,229,996
	侵占	小計	56	137	2,825,230,429	45	72	1,792,836,055
		普通侵占	13	25	179,288,123	5	7	166,350,419
		公務公益侵占	14	26	364,982,829	8	10	121,322,563
		掏空資產之業務侵占	17	66	1,109,566,148	31	54	1,497,654,334
		一般業務侵占	12	20	1,171,393,329	1	1	7,508,739
	背信	小計	25	62	1,540,018,677	21	57	3,385,508,679

		掏空資產之背信	16	37	1,414,394,470	7	13	1,890,864,194
		一般背信	9	25	125,624,207	14	44	1,494,644,485
	重利		6	24	34,800,000	7	8	105,640,800
	走私		7	24	44,215,902	9	14	6,030,993
	違反稅捐稽徵法		20	134	2,000,540,392	32	152	2,723,143,205
偽變造貨幣及有價證券	小計		5	9	98,476,700	3	8	1,167,383,000
	偽變造貨幣		1	4	1,500,000	0	0	0
	偽變造有價證券		4	5	96,976,700	3	8	1,167,383,000
	違反菸酒管理法		11	13	27,153,000	24	27	140,146,645
違反銀行法	小計		63	285	50,178,856,102	73	280	34,530,584,347
	非法吸收資金		29	215	23,597,697,885	37	215	16,584,701,918
	未經政府核准辦理國內外匯兌業務		31	62	23,127,158,217	30	45	16,025,581,731
	金融機構人員背信		0	0	0	2	8	80,850,000
	向金融機構詐欺取財		2	7	3,454,000,000	4	12	1,686,161,260
	其他		1	1	0	0	0	153,289,438
侵害智慧財產權	小計		46	73	1,841,052,787	35	50	905,902,779
	違反商標法		17	23	16,881,880	15	24	14,960,703
	違反著作權法		29	50	1,824,170,907	20	26	890,942,076
	違反營業秘密法		16	38	3,490,317,428	3	8	575,660,000
	違反證券交易法		116	526	49,407,883,929	115	501	7,820,591,478
	違反期貨交易法		28	75	2,450,824,916	41	124	1,669,661,688
	違反保險法		2	4	41,515,632	4	7	282,079,600
	違反證券投資信託及顧問法		9	20	285,029,216	18	34	11,017,538,302
	違反商業會計法		9	22	183,851,905	10	38	2,761,095,280
	違反公司法		51	127	37,000,000	24	100	18,000,000

第二部份 / 工作概況

	妨害電腦使用	5	9	1,449,825	7	11	8,973,380
	妨害農工商罪	37	39	1,820,437	40	49	57,716,784
	違反公平交易法	3	6	128,918,075	7	34	184,766,125
	其他經濟	5	10	6,866,050	10	24	8,075,849,896
貳、一般犯罪案件		441	673	390,763,576	371	619	729,107,649
	偽造文書	85	123	186,164,721	72	120	384,113,921
	違反槍砲彈藥刀械管制條例	7	7	0	2	3	0
	違反危害健康之法令	328	501	14,855,495	285	480	274,975,478
	違反疫病管理之法令	0	0	0	3	3	24,987,500
	侵害人民隱私及私密之罪	5	13	0	0	0	0
	違反環境生態保護之法令	8	21	189,651,520	2	2	0
	其他一般	8	8	91,840	7	11	45,030,750
參、追緝外逃罪犯案件		11	11	0	13	13	0
	追緝	7	7	0	10	10	0
	策動投案	3	3	0	2	2	0
	協緝遞解出境	1	1	0	1	1	0
	其他外逃	0	0	0	0	0	0
肆、接返案件		3	3	0	4	5	0
	協助接返受刑人	3	3	0	4	5	0
伍、國際合作案件		0	0	0	2	0	0
	國外犯罪遣返偵辦	0	0	0	0	0	0
	執行司法互助協定	0	0	0	2	0	0
	外國法院委託協查案件	0	0	0	0	0	0
總 計		1,132	3,001	123,599,379,490	1,107	3,129	91,130,481,276
漏稅		47	0	418,415,317	29	0	293,247,593

表 2.04

表 2.04 104 年與 103 年偵辦經濟及一般犯罪案件比較統計

罪名別	年度	104 年				103 年				與上年比較	
		案件數	嫌疑人數	案件數百分比(註)	嫌疑人數百分比(註)	案件數	嫌疑人數	案件數百分比(註)	嫌疑人數百分比(註)	案件數 %=[(104 年 -103 年)/103 年]	嫌疑人數 %=[(103 年 -103 年)/103 年]
壹、經濟犯罪案件		669	2,298	100.00%	100.00%	700	2,434	100.00%	100.00%	-4.43%	-5.59%
詐欺		157	677	23.47%	29.46%	189	894	27.00%	36.73%	-16.93%	-24.27%
侵占		56	137	8.37%	5.96%	45	72	6.43%	2.96%	24.44%	90.28%
背信		25	62	3.74%	2.70%	21	57	3.00%	2.34%	19.05%	8.77%
重利		6	24	0.90%	1.04%	7	8	1.00%	0.33%	-14.29%	200.00%
走私		7	24	1.05%	1.04%	9	14	1.29%	0.58%	-22.22%	71.43%
違反稅捐稽徵法		20	134	2.99%	5.83%	32	152	4.57%	6.24%	-37.50%	-11.84%
偽變造貨幣及有價證券		5	9	0.75%	0.39%	3	8	0.43%	0.33%	66.67%	12.50%
違反菸酒管理法		11	13	1.64%	0.57%	24	27	3.43%	1.11%	-54.17%	-51.85%
違反銀行法		63	285	9.42%	12.40%	73	280	10.43%	11.50%	-13.70%	1.79%
侵害智慧財產權		46	73	6.88%	3.18%	35	50	5.00%	2.05%	31.43%	46.00%
違反營業秘密法		16	38	2.39%	1.65%	3	8	0.43%	0.33%	433.33%	375.00%
違反證券交易法		116	526	17.34%	22.89%	115	501	16.43%	20.58%	0.87%	4.99%
違反期貨交易法		28	75	4.19%	3.26%	41	124	5.86%	5.09%	-31.71%	-39.52%
違反保險法		2	4	0.30%	0.17%	4	7	0.57%	0.29%	-50.00%	-42.86%
違反證券投資信託及顧問法		9	20	1.35%	0.87%	18	34	2.57%	1.40%	-50.00%	-41.18%
違反商業會計法		9	22	1.35%	0.96%	10	38	1.43%	1.56%	-10.00%	-42.11%
違反公司法		51	127	7.62%	5.53%	24	100	3.43%	4.11%	112.50%	27.00%
妨害電腦使用		5	9	0.75%	0.39%	7	11	1.00%	0.45%	-28.57%	-18.18%
妨害農工商罪		37	39	5.53%	1.70%	40	49	5.71%	2.01%	-7.50%	-20.41%

第二部份 / 工作概況

違反公平交易法	3	6	0.45%	0.26%	7	34	1.00%	1.40%	-57.14%	-82.35%
其他經濟	5	10	0.75%	0.44%	10	24	1.43%	0.99%	-50.00%	-58.33%
貳、一般犯罪案件	441	673	100.00%	100.00%	371	619	100.00%	100.00%	18.87%	8.72%
偽造文書	85	123	19.27%	18.28%	72	120	19.41%	19.39%	18.06%	2.50%
違反槍砲彈藥刀械管制條例	7	7	1.59%	1.04%	2	3	0.54%	0.48%	250.00%	133.33%
違反危害健康之法令	328	501	74.38%	74.44%	285	480	76.82%	77.54%	15.09%	4.38%
違反疫病管理之法令	0	0	0.00%	0.00%	3	3	0.81%	0.48%	-100.00%	-100.00%
侵害人民隱私及私密之罪	5	13	1.13%	1.93%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
違反環境生態保護之法令	8	21	1.81%	3.12%	2	2	0.54%	0.32%	300.00%	950.00%
其他一般	8	8	1.81%	1.19%	7	11	1.89%	1.78%	14.29%	-27.27%
參、追緝外逃罪犯案件	11	11	100.00%	100.00%	13	13	100.00%	100.00%	-15.38%	-15.38%
追緝	7	7	63.64%	63.64%	10	10	76.92%	76.92%	-30.00%	-30.00%
策動	3	3	27.27%	27.27%	2	2	15.38%	15.38%	50.00%	50.00%
協緝遞解出境	1	1	9.09%	9.09%	1	1	7.69%	7.69%	0.00%	0.00%
其他外逃	0	0	0.00%	0.00%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
肆、接返案件	3	3	100.00%	100.00%	4	5	100.00%	100.00%	-25.00%	-40.00%
協助接返受刑人	3	3	100.00%	100.00%	4	5	100.00%	100.00%	-25.00%	-40.00%
伍、國際合作案件	0	0	#DIV/0!	#DIV/0!	2	0	100.00%	#DIV/0!	-100.00%	#DIV/0!
國外犯罪遣返偵辦	0	0	#DIV/0!	#DIV/0!	0	0	0.00%	#DIV/0!	#DIV/0!	NA
執行司法互助協定	0	0	#DIV/0!	#DIV/0!	2	0	100.00%	#DIV/0!	-100.00%	#DIV/0!
外國法院委託協查案件	0	0	#DIV/0!	#DIV/0!	0	0	0.00%	#DIV/0!	0.00%	#DIV/0!
漏稅	47	0	100.00%	#DIV/0!	29	0	100.00%	#DIV/0!	62.07%	#DIV/0!

說明：本表中「案件數百分比」、「嫌疑人數百分比」之計算係以該類案件合計數為分母。

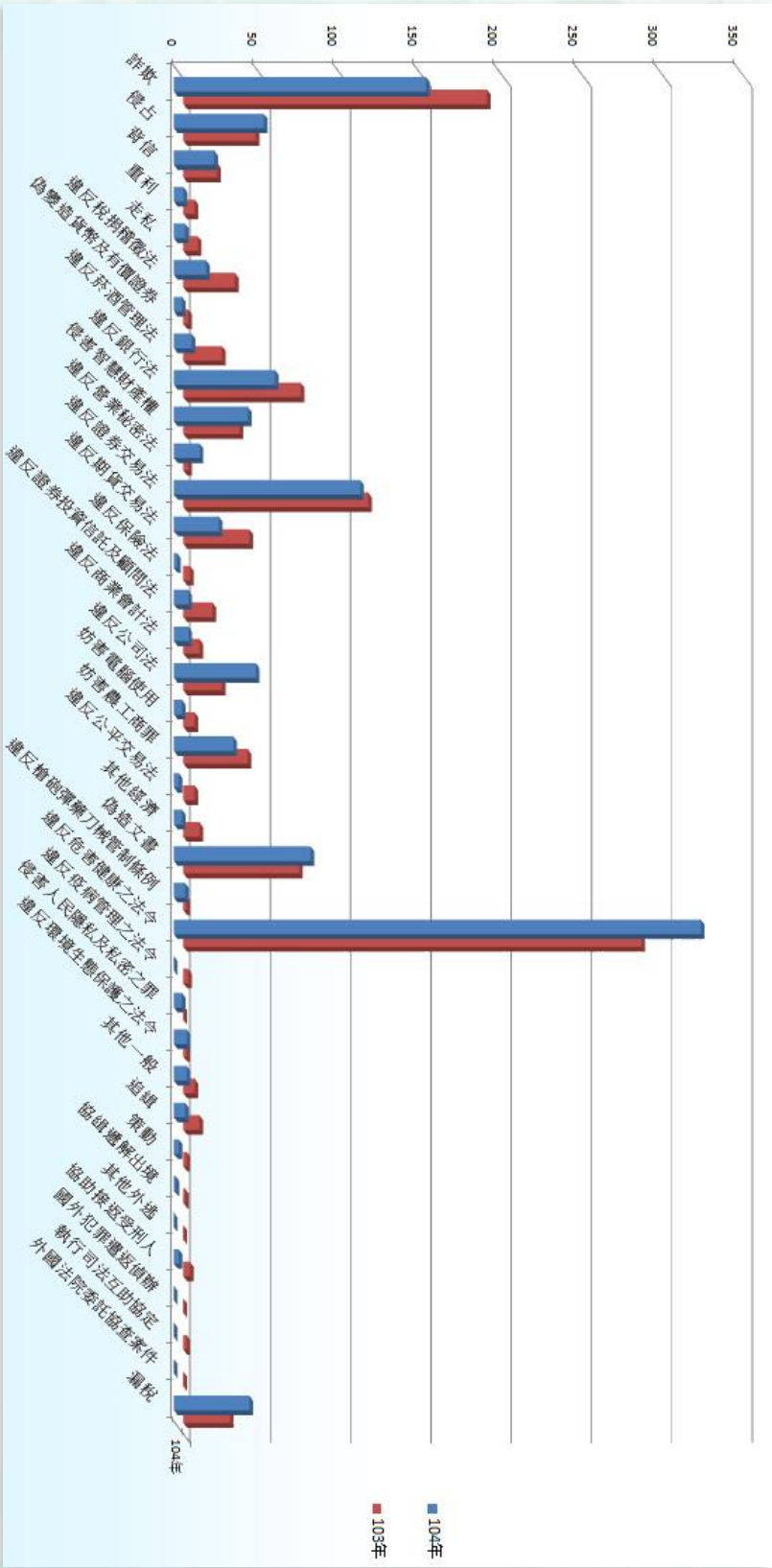


圖 2.02 104 年與 103 年偵辦經濟犯罪案件類別比較

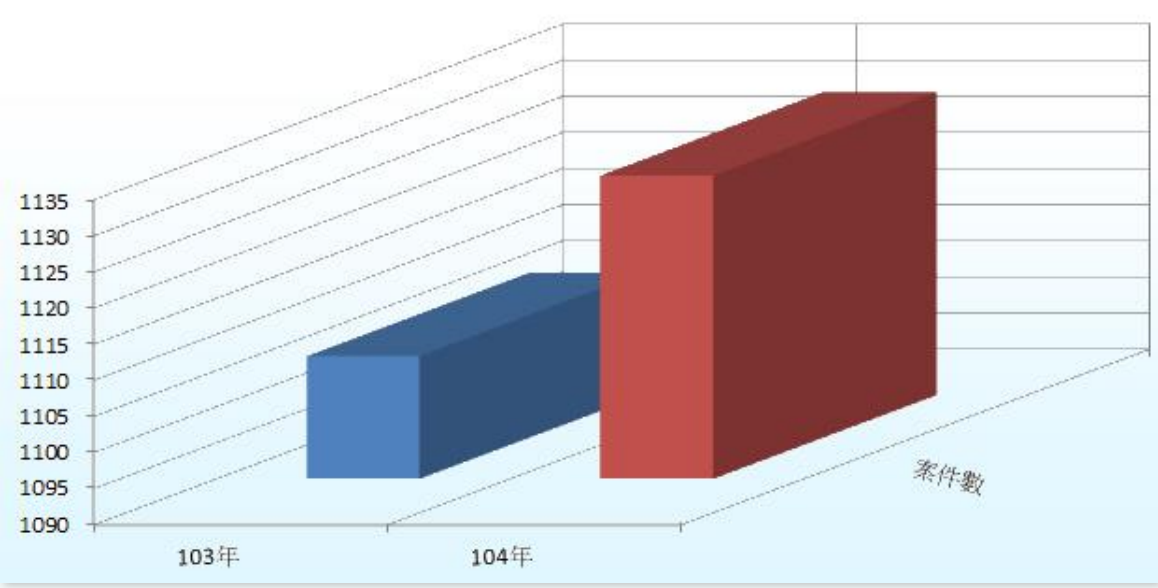


圖 2.03

圖 2.03 近 2 年移(函)送偵查案件統計比較

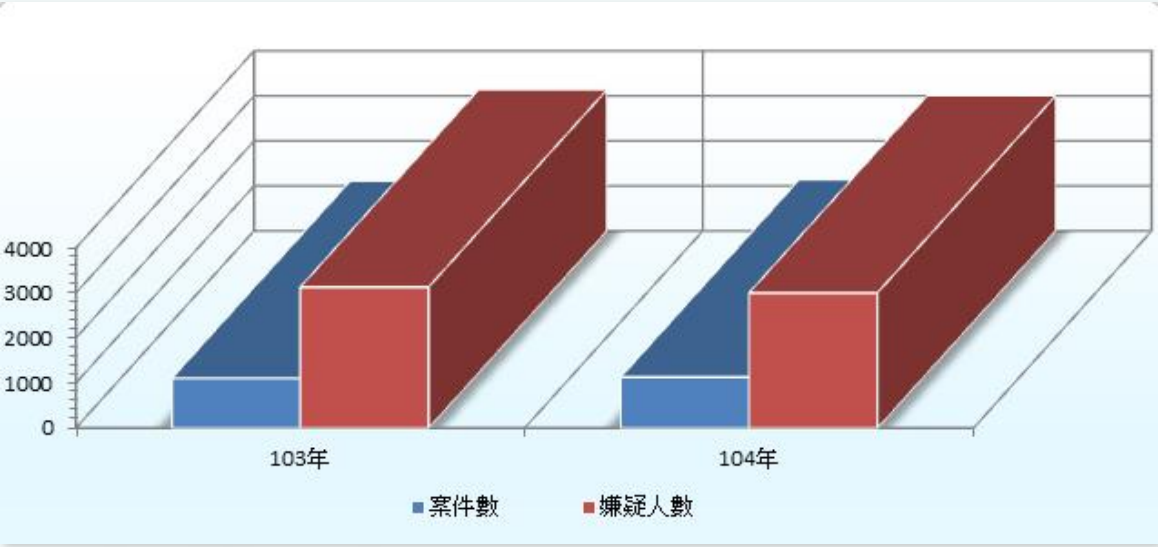


圖 2.04

圖 2.04 近 2 年經濟犯罪案件數及嫌疑人數比較

一、經濟犯罪案件

本年偵辦移送經濟犯罪案件 677 案，較 103 年之 717 案，減少 5.58%；嫌疑人 2,314 人，較 103 年之 2,492 人，減少 7.14%；涉案標的 1,232 億 861 萬 5,914 元，較 103 年之 904 億 137 萬 3,627 元，增加 36.29%。各類案件如下：(詳表 2.03、2.04 及圖 2.02)

- 詐欺：157 案，占 23.19%；嫌疑人 677 人，占 29.26%。
- 侵占：56 案，占 8.27%；嫌疑人 137 人，占 5.92%。
- 背信：25 案，占 3.69%；嫌疑人 62 人，占 2.68%。
- 重利：6 案，占 0.89%；嫌疑人 24 人，占 1.04%。
- 走私：7 案，占 1.03%；嫌疑人 24 人，占 1.04%。
- 違反稅捐稽徵法：20 案，占 2.95%；嫌疑人 134 人，占 5.79%。
- 偽變造貨幣及有價證券：5 案，占 0.74%；嫌疑人 9 人，占 0.39%。
- 違反菸酒管理法：11 案，占 1.62%；嫌疑人 13 人，占 0.56%。
- 違反銀行法：63 案，占 9.31%；嫌疑人 285 人，占 12.32%。
- 侵害智慧財產權：46 案，占 6.79%；嫌疑人 73 人，占 3.15%。
- 違反營業秘密法：16 案，占 2.36%；嫌疑人 38 人，占 1.64%。
- 違反證券交易法：116 案，占 17.13%；嫌疑人 526 人，占 22.73%。
- 違反期貨交易法：28 案，占 4.14%；嫌疑人 75 人，占 3.24%。
- 違反保險法：2 案，占 0.30%；嫌疑人 4 人，占 0.17%。
- 違反證券投資信託及顧問法：9 案，占 1.35%；嫌疑人 20 人，占 0.87%。
- 違反商業會計法 9 案，占 1.35%；嫌疑人 22 人，占 0.96%。
- 違反公司法 51 案，占 7.62%；嫌疑人 127 人，占 5.53%。
- 妨害電腦使用 5 案，占 0.75%；嫌疑人 9 人，占 0.39%。
- 妨害農工商罪 37 案，占 5.53%；嫌疑人 39 人，占 1.70%。

- 違反公平交易法 3 案，占 0.45%；嫌疑人 6 人，占 0.26%。
- 其他經濟 5 案，占 0.75%；嫌疑人 10 人，占 0.44%。

(一) 詐欺案件

1. 數據比較：

本年詐欺案件計 157 案，較 103 年之 189 案，減少 16.93%；嫌疑人 677 人，較 103 年之 894 人，減少 24.27%；涉案標的 85 億 8,279 萬 4,512 元，較 103 年之 131 億 7,226 萬 4,591 元，減少 34.84%。(詳表 2.04、2.05、2.06、2.07 及圖 2.05、2.06)

案件型態：

- (1) 貸款詐欺 9 案。
- (2) 國貿詐欺 3 案。
- (3) 惡性倒閉詐欺 4 案。
- (4) 倒會詐欺 2 案。
- (5) 不動產詐欺 6 案。
- (6) 票據詐欺 4 案。
- (7) 投資詐欺 26 案。
- (8) 信用卡詐欺 1 案。
- (9) 保險詐欺 4 案。
- (10) 電腦網路詐欺 3 案。
- (11) 健保詐欺 25 案。
- (12) 電話恐嚇詐欺 10 案。
- (13) 其他 60 案。

(詳表 2.03、2.07 及圖 2.06)

表 2.05 近 2 年移(函)送偵查案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率
103 年	1,107	100.00%	100.00%	3,129	100.00%	100.00%
104 年	1,132	102.26%	2.26%	3,001	95.91%	-4.09%

續表 2.05

項目 年別	經濟犯罪案件			一般犯罪案件		
	案件數	嫌疑人數	涉案標的 (千元)	案件數	嫌疑人數	涉案標的 (千元)
103 年	717	2,492	90,401,373	371	619	729,107
104 年	677	2,314	123,208,615	441	673	390,763

續表 2.05

項目 年別	漏稅案件	
	案件數	裁罰金額 (千元)
103 年	29	293,247
104 年	47	418,415

表 2.06 近 2 年詐欺案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
103 年	189	100.00%	100.00%	894	100.00%	100.00%	13,172,264	100.00%
104 年	157	83.07%	-16.93%	677	75.73%	-24.27%	8,582,794	-34.84%

表 2.07 近 2 年詐欺案件型態比較統計

項目 年別	案件數 合計	貸款 詐欺	百分比	增減率	國貿 詐欺	百分比	增減率	惡性 倒閉 詐欺	百分比	增減率	倒會 詐欺	百分比	增減率
103 年	189	8	4.23%	100.00%	4	2.12%	100.00%	3	1.59%	100.00%	0	0.00%	100.00%
104 年	157	9	5.73%	12.50%	3	1.91%	-25.00%	4	2.55%	33.33%	2	1.27%	#DIV/0!

說明：「增減率」之計算為： $\text{增減率} = \frac{\text{本期} - \text{上期}}{\text{上期}} \times 100\%$ 。

續表 2.07

項目 年別	不動 產詐欺	百分比	增減率	票 據詐欺	百分比	增減率	投資 詐欺	百分比	增減率	信用 卡詐欺	百分比	增減率
103 年	2	1.06%	100.00%	9	4.76%	100.00%	35	18.52%	100.00%	1	0.53%	100.00%
104 年	6	3.82%	200.00%	4	2.55%	-55.56%	26	16.56%	-25.71%	1	0.64%	0.00%

續表 2.07

項目 年別	廣告詐欺	百分比	增減率	退稅詐欺	百分比	增減率	保險詐欺	百分比	增減率	電腦網路詐欺	百分比	增減率
103 年	0	0.00%	100.00%	0	0.00%	100.00%	2	1.06%	100.00%	3	1.59%	100.00%
104 年	0	0.00%	NA	0	0.00%	NA	4	2.55%	100.00%	3	1.91%	0.00%

續表 2.07

項目 年別	健保詐欺	百分比	增減率	電話恐嚇詐欺	百分比	增減率	其他	百分比	增減率
103 年	19	10.05%	100.00%	16	8.47%	100.00%	86	45.50%	100.00%
104 年	25	15.92%	31.58%	10	6.37%	-37.50%	60	38.22%	-30.23%

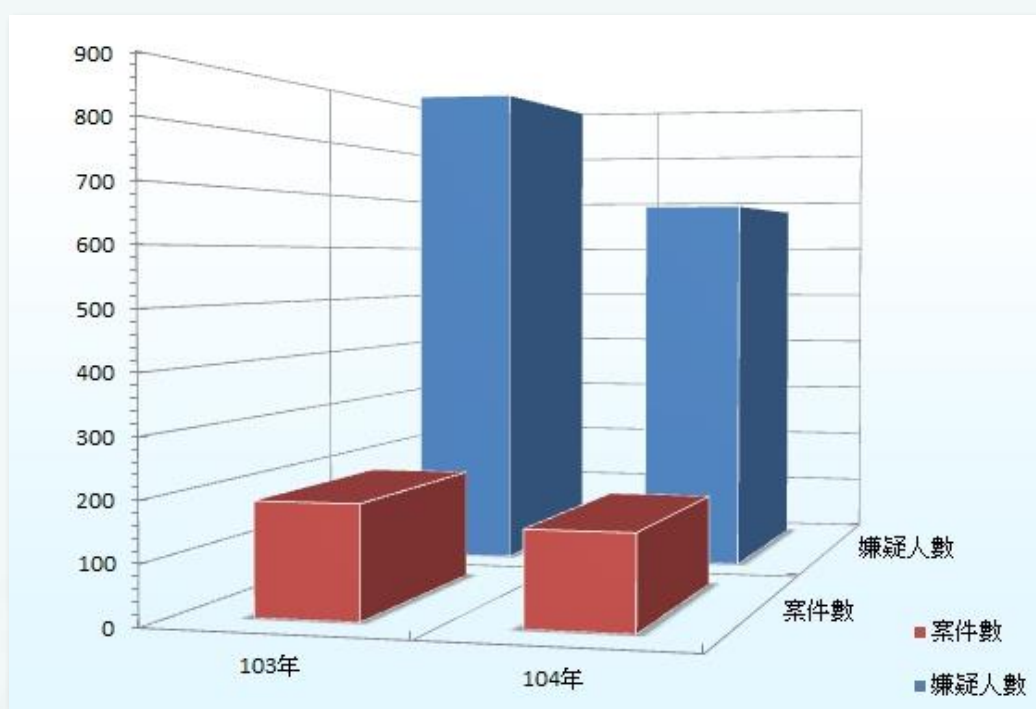
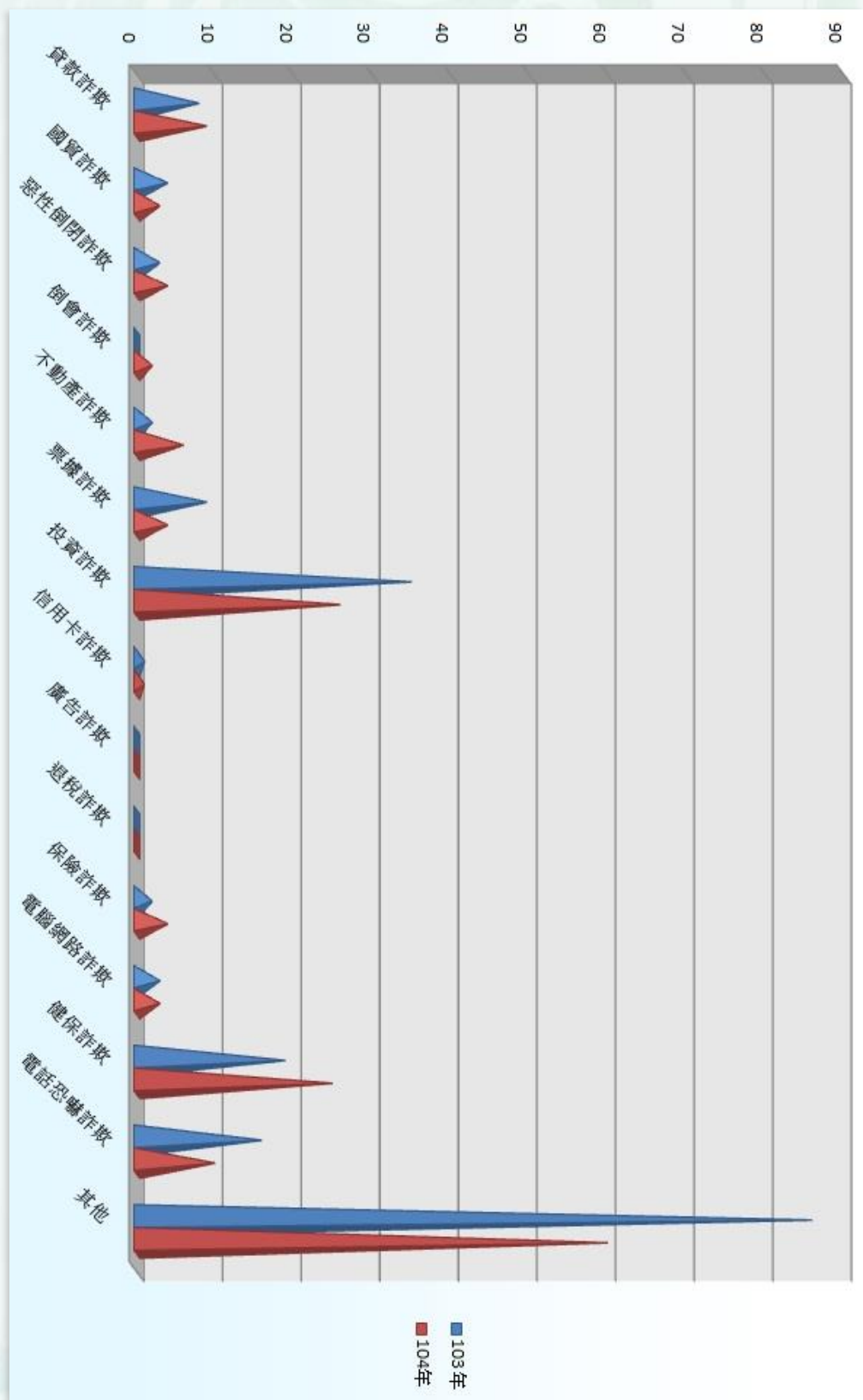


圖 2.05

圖 2.05 近 2 年詐欺案件數及嫌疑人數比較

圖 2.06

圖 2.06 近 2 年詐欺案件型態比較



2.重要案例：

(1)電腦網路詐欺-簡○青詐欺集團涉嫌不法案

曜○國際貿易行銷有限公司、大陸地區榮○商貿公司實際負責人簡○青，於 100 年間起，與大陸地區基資不詳之人共組兩岸詐欺犯罪集團，該集團先於奇集集等求職網站刊登徵才廣告，再向應徵者表示應徵須進行安心認證，因而取得應徵民眾之金融帳戶提款卡，作為詐騙使用之人頭帳戶，並將該等提款卡寄至黑貓宅急便等宅配公司營運處，復指示集團成員黃○杰於大陸地區以大陸門號手機或透過網路通訊軟體 QQ 指示車手洪○峰、張○禎以假名前往取件，再由洪、張 2 人進行提款卡密碼修改，俟確認提款卡可以使用後，集團成員再於臺灣拍賣網站(如露天拍賣、Yahoo!奇摩拍賣等)刊登顯低於市價之商品，待被害人下單購買商品並將款項匯入前揭人頭帳戶後，再由車手洪○峰、張○禎等人持人頭提款卡提領詐騙款項，而為隱匿詐欺取財之重大犯罪不法所得，甚至要求車手提領詐騙款項後轉存於車手個人申設並提供提款卡予詐騙集團使用之金融帳戶，車手提領詐騙款項後再將現金置於新北市八○郵局 100 號保管箱內，再由集團幹部簡○忠等前往取款後，轉交予簡○青陸籍女友劉○，嗣後由簡○青指示車手黃○杰，由黃○杰陸籍女友彭○琳轉匯至該集團大陸成員指定之帳戶，總計被害人遭詐欺款項約 2,707 萬 4,839 元，案經本局高雄市調查處移送及臺灣高雄地方法院檢察署起訴。

(2)電話恐嚇詐欺-「阿諾」電話恐嚇詐欺集團案

余○名 (綽號：「阿諾」)招攬劉○暉、沈○坪等人，承租位於雲林縣土庫鎮大○路○號之處所作為電信詐欺機房，向大陸地區不特定民眾進行詐騙，每日上午 8 時至下午 3 時許，由電腦手李○君找尋提供大陸地區電話號碼「號段」，供群呼系統業者以語音錄音方

式，撥打網路電話予大陸地區民眾，若該民眾不了解語音內容，依指示按鍵回撥後，由假冒大陸公安之一線人員劉○暉等人(報酬為詐騙所得之 6%)逕向該民眾索取姓名及身分證統一編號，經以電腦程式檢核無誤後，訛稱該民眾有信用卡欠費之刑事案件正在訴訟中，並受銀行強制處分，且案件發生地點在大陸北京市，因管轄權問題，須向所屬管轄機關北京市公安局報案，旋將電話轉接予假扮北京市公安之二線人員余○名等人(報酬為詐騙所得之 7%)，余○名等再以佯稱受理案件為由，並向民眾表示涉及刑事案件云云，提供虛偽之法院託管帳戶予大陸民眾匯款，或要求民眾提供網路銀行帳號及密碼，將資金匯款至指定之大陸地區帳戶，位於大陸之非法集團車手即利用網路轉帳方式將民眾存款全數轉出，或透過臺灣之車手以銀聯卡領出詐騙所得，扣除車手集團一成報酬後餘額，以現金交付余○名，案經本局彰化縣調查站移送及臺灣雲林地方法院檢察署起訴。

(3)投資詐欺-世界國安基金陳○助等涉嫌詐欺案

中華民國帛○共和國文化經濟貿易交流協會理事長陳○助及其特助蕭○臻，透過友人介紹認識台○貿易股份有限公司董事長林○銘後，竟利用「中○之友特刊」雜誌封面刊登與帛○總統合照封面等資料，宣稱在大陸地區連雲港長期籌劃造鎮計畫，並已獲得連雲港市政府、江蘇省政府、連雲港開發區機關授權，依國父建國方略構想，將連雲港建設成東方大港及最大工業城，幫助臺商從江蘇南部及沿海地區遷移至連雲港發展，除規劃興建機場、碼頭、房舍、道路等基礎建設外，另計畫興建風力發電廠提供予臺商做為電力來源，陳○助復訛稱己為註冊於 ISLAND OF NEVIS 之「世界國安基金」管理人，該基金曾協助建立中華民國及推動十大建設，陳○助復於 99 年 12 月間出示以電腦排版彩色列印方式偽製 HSBC 美元 1,000

億元之資金證明，並透過冒充「世界國安基金」成員之王○愷提供偽造之 UBS 銀行美元 970 億元資金證明，以及 100 年 3 月間陳○助再出示偽造之美元 1,000 萬元面額美國國家債券予林○銘，並表示林○銘僅須自備部分款項作為擔保，即可動支「世界國安基金」美元 14 億元之額度，因而使林○銘陷於錯誤，誤信「世界國安基金」有龐大資力，乃陸續匯款 2 億 1,000 萬元至陳○助指定之帳戶，嗣因林○銘數次催促陳○助履約未果，始驚覺受騙。案經本局臺北市調查處移送及臺灣士林地方法院檢察署起訴。

(4)健保詐欺—佳○藥局林○揚等健保詐欺案

林○揚係佳○藥局實際負責人，蕭○煌為該藥局借牌之藥劑師，高○維、鍾○榮、徐○媛為該藥局借牌之藥劑生；緣佳○藥局為衛生福利部中央健康保險署(下稱：健保署)臺北業務組所轄特約藥局，與健保署簽訂「全民健康保險特約醫事服務機構合約」，受託辦理全民健康保險醫療業務之藥事業務，並接受所申報處方箋藥費及藥事服務費之補助，應有按月向健保署臺北業務組詳實申報處方箋藥費及藥事服務費之義務。渠等明知藥劑師及藥劑生未親自調劑者，不得申領藥事服務費，惟林○揚為規避健保署支付藥事服務費之限制，以免每日病患領取藥劑之處方箋超量致無法申領藥事服務費，乃分別與蕭○煌、高○維、鍾○榮、徐○媛等 4 人共同基於意圖為自己不法所有之犯意聯絡，由林○揚自 95 年 7 月 19 日至 103 年 6 月 30 日止，每年給付蕭○煌現金 12 萬元租用其合格藥劑師牌照；自 95 年 7 月 5 日至 103 年 6 月 30 日止，每年給付高○維現金 12 萬元租用其合格藥劑生牌照；自 99 年 12 月 27 日至 103 年 6 月 30 日止，每年給付鍾○榮 12 萬元租用其合格藥劑生牌照；自 100 年 3 月 29 日至 103 年 6 月 30 日止，每年給付徐○媛 12 萬元租用其合格藥劑生牌照，並視佳○藥局實際執業藥師郭○基、

趙○雁及鄭○璟每日經手處方箋數量，調節部分處方箋以未在佳○藥局實際執業之蕭○煌、高○維、鍾○榮、徐○媛等 4 人名義登載，再將前述內容不實調劑及藥事服務事項以電磁紀錄準文書上傳至健保署臺北業務組，向健保署虛報藥事服務費達 70 萬 9,134 件，總計點數為 2,790 萬 6,016 點，致使健保署人員陷於錯誤，核撥給付佳○藥局藥事服務費計 2,498 萬 3,444 元，案經本局東部地區機動工作站移送及臺灣新竹地方法院檢察署起訴。

(二) 侵占案件

1. 數據比較：

本年移送侵占案件 56 案，較 103 年之 45 案，增加 24.44%；嫌疑人 137 人，較 103 年之 72 人，增加 90.28%；涉案標的 28 億 2,523 萬 429 元，較 103 年之 17 億 9,283 萬 6,055 元，增加 57.58%。

(詳表 2.03、2.04、2.08 及圖 2.07、2.08)

案件型態：

- (1) 普通侵占 13 案。
- (2) 公務公益侵占 14 案。
- (3) 掏空資產之業務侵占 17 案。
- (4) 一般業務侵占 12 案。

(詳表 2.03、2.08 及圖 2.08)

表 2.08 近 2 年侵占案件及型態比較統計

項目 類別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率	侵占類別			
									普通侵占	公益侵占	掏空資產業務侵占	一般業務侵占
103 年	45	100.00%	100.00%	72	100.00%	100.00%	1,792,836	100.00%	5	8	31	1
104 年	56	124.44%	24.44%	137	190.28%	90.28%	2,825,230	57.58%	13	14	17	12

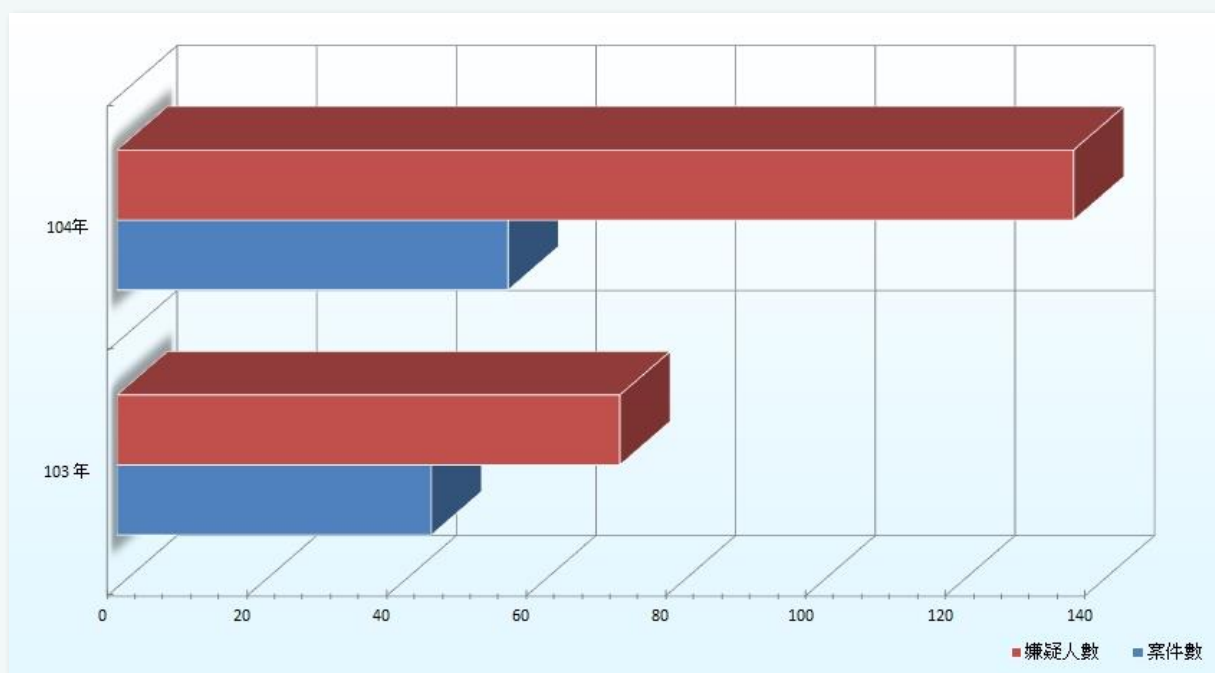


圖 2.07 近 2 年侵占案件數及嫌疑人數比較

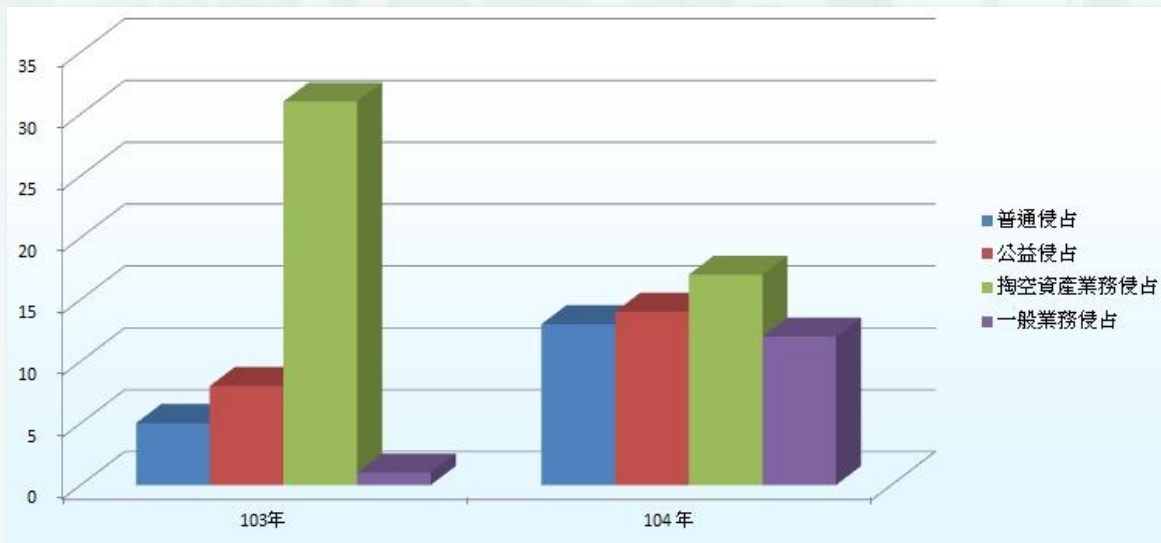


圖 2.08 近 2 年侵占案件型態比較

2.重要案例：

(1)普通侵占-游○勤涉嫌互助會侵占案

桃園市大園區民眾游○勤平日以經營雜貨店及早餐店為業。緣自 96 年至 100 年間，游員以配偶「游○助」名義為會首，與鄰居親友游○成、江○珠、游○婷、郭○聖、張○哲等數十人成立合會(俗稱互助會)，約定每月會金 2 萬元，陸續成立 8 組互助會，分別為每月 1 日、5 日、10 日、13 日、15 日、20 日、21 日、25 日開標，每會參與會員人數 38 人至 43 人不等。開標時以會員出價最高利息者得標，由游員代得標會員向其他會員收取會金現金交付之，若無會員競標，依民法合會規定，則應由游員自尚未得標之會員中抽籤決定得標者，並代得標者向其他會員收取會金後交付之。詎自 96 年 9 月起，游員因個人財務問題，竟利用互助會開標時無人競標、依法應以抽籤決定得標會員之際，私自侵占當期之會金現金，以供周轉個人之債務、醫療費用、子女婚嫁費用或其他互助會支出，

再向尚未得標之會員宣稱有人得標、利息若干以繼續收取會金。游員從事上述犯行後，於個人持有之互助會簿當期開標紀錄中「得標人」欄位留白，經彙整統計前述 8 組互助會，游員共以前述手法侵占會金 103 次，侵占之會金合計 7,731 萬 1,700 元，至 100 年 1 月游員已無力支應債務及償還會員會金，始向會員宣布倒會並向會員坦承犯行。案經本局桃園市調查處移送及臺灣桃園地方法院檢察署起訴。

(2)公益侵占-育○國民小學董事長郭○超等涉嫌侵占案

財團法人私立育○國民小學(下稱：育○國小)董事長郭○超、駐校董事兼副校長徐○美及前後任出納蔡○鈴、廖○玲等人，明知育○國小於 100 年間已以該校名義設於彰化銀行福和分行帳戶作為學雜費收款專戶，然郭○超等人竟基於意圖為自己不法所有之犯意，以郭○超設於彰化銀行福和分行帳戶，供育○國小學生繳納每學期代辦費二萬餘元及雙語費四萬餘元等款項使用，再由徐○美指示出納蔡○鈴、廖○玲向主管機關虛報向雙語班每位學生每學期收取雙語費 3 萬元至 3 萬 5,000 元、雙語班及育才班每位學生每學期收取代辦費 3,000 元至 5,000 元之金額，嗣後育○國小再製作不實財務報告，並經會計師簽證後送交主管機關核備，致該校雙語班每學期每位學生短報雙語費收入約五千餘元至一萬餘元，雙語班及育才班每學期每位學生短報代辦費收入約一萬五千餘元。

依私立學校法第 45 條及第 46 條規定，學校法人及其所設立之私立學校基金及經費不得寄託或借貸與董事、監察人及其他個人，且私立學校之收入若有賸餘款，應保留於該校基金運用，或經學校法人，報經法人主管機關同意，得於其累積盈餘二分之一額度內轉為有助增加學校財源之投資，或流用於同一學校法人所設其他學校，其投資或流用之項目、條件、程序比例、限制及其他應遵行事項之

辦法，由教育部定之，詎郭、徐 2 人對育○國小學雜費、代辦費及雙語費收入扣除支出之賸餘款，未依私立學校法規定予以運用，竟指示學校出納蔡、廖 2 人自育○國小設於彰化銀行等帳戶，將育○國小收入之學生費用轉帳匯出至郭○超個人之帳戶，用於清償郭○超、徐○美名下之房屋抵押貸款本息，或部分款項匯兌為美元或港幣後，轉帳匯出，作為海外存款、證券投資、保險費用支出及供養彼等 3 人子女等私人用途，郭○超等自 100 年至 103 年間，先後挪用育○國小學雜費、雙語費及代辦費金額計一億四千四百餘萬元。案經本局新北市調查處移送及臺灣新北地方法院檢察署起訴。

(三) 背信案件

1. 數據比較：

本年移送背信案件 25 案，較 103 年之 21 案，增加 19.05%；嫌疑人 62 人，較 103 年之 57 人，增加 8.77%；涉案標的 15 億 4,001 萬 8,677 元，較 103 年之 33 億 8,550 萬 8,679 元，減少 54.51%。
(詳表 2.03、2.04、2.09 及圖 2.09)

表 2.09

表 2.09 近 2 年背信案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
103 年	21	100.00%	100.00%	57	100.00%	100.00%	3,385,508	100.00%
104 年	25	119.05%	19.05%	62	108.77%	8.77%	1,540,018	-54.51%

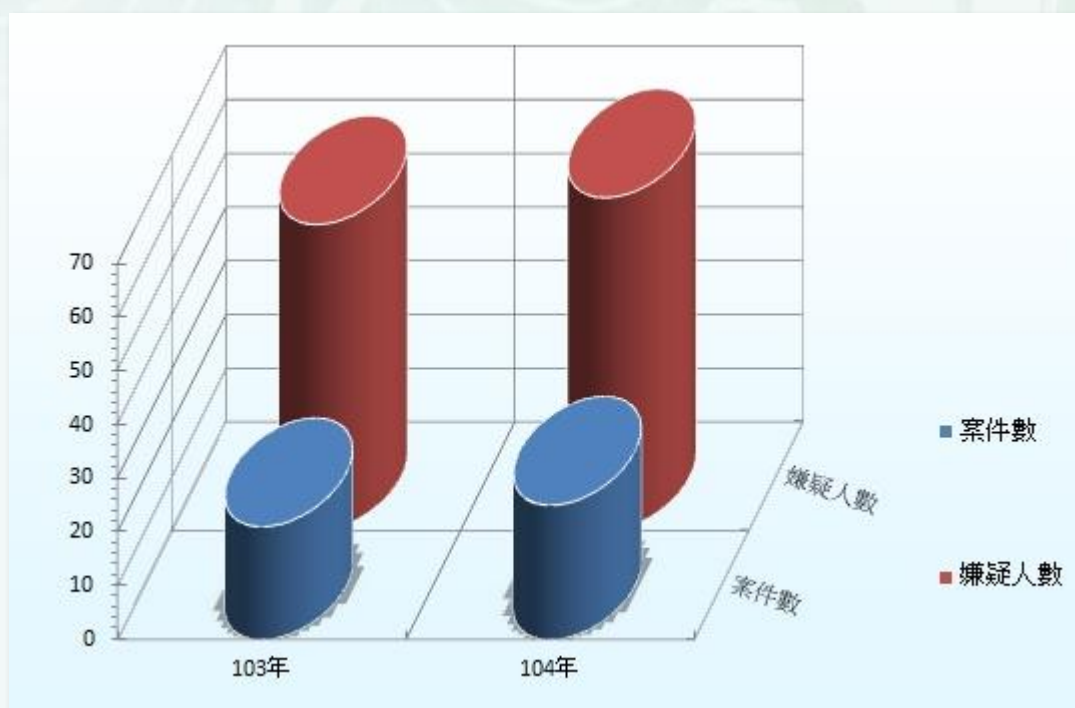


圖 2.09 近 2 年背信案件數及嫌疑人數比較

2.重要案例：

私立大○商工校長陳○娟等涉嫌背信案

陳○娟係雲林縣私立大○商工校長，自 90 年 7 月起受該校董事會委任綜理學校教學及相關行政事務，渠夫黃○曜任職私立東○大學公共行政學系副教授，協助陳○娟處理大○商工校務，翁○萍係大○商工福利社實際負責人，莊○如係該校會計主任並於 96 年 8 月至 9 月間代理翁○萍之業務，均係學校從事業務之人員；緣大○商工為服務在學學生用餐之便利，規定全校學生於每學期初即需繳交午餐代辦費，由校長陳○娟指定翁○萍、莊○如 2 人，為學生向助○新鮮食品工廠、松○林餐盒工廠、梅○食品股份有限公司、味○香食品工廠 4 膳食業者以每個便當單價 35~45 元(因年度物價時有調整)代辦購買。詎陳○娟、黃○曜竟共同基於意圖為自己不

法之利益，而為違背其擔任校長辦理教育及服務學生之任務，先後指示翁○萍、莊○如 2 人，向前述 4 家膳食業者索取每個便當 4~9 元不等之回扣，該等膳食業者於收到未實際經營大○商工福利社之大○福商行等人頭商行帳戶匯入當月之便當款項後，次月初各自交付前揭約定之現金回扣予翁○萍或莊○如，翁莊 2 人再依陳○娟及黃○曜指示，將回扣分成兩部分，一半回扣交予黃○曜胞姊黃○菁支付渠父母生活費約 3 萬元及償還大○商工債務 8 萬元，剩餘金額 97 年 1 月 28 日起開始不定期存入人頭林○慧設於臺中商業銀行帳戶，另一半回扣則係直接交給陳○娟或黃○曜。據大○商工福利社自 91 年 10 月至 96 年 8 月間所記載有關便當回扣之內帳，大○商工與 4 家膳食業者對帳明細等資料，結算陳○娟、黃○曜 2 人不法所得總計 4,181 萬 539 元，案經本局雲林縣調查站移送及臺灣雲林地方法院檢察署起訴。

(四) 重利案件

1. 數據比較：

本年移送重利案件計 6 案，較 103 年之 7 案，減少 14.29%；嫌疑人 24 人，較 103 年之 8 人，增加 200%；涉案標的 3,480 萬元，較 103 年之 1 億 564 萬 800 元，減少 67.06%。(詳表 2.03、2.04、2.10 及圖 2.10)

2. 重要案例：略(案件偵辦移送後尚未起訴，下同)

表 2.10 近 2 年重利案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標 的(千元)	增減率
103 年	7	100.00%	100.00%	8	100.00%	100.00%	105,640	100.00%
104 年	6	85.71%	-14.29%	24	300.00%	200.00%	34,800	-67.06%

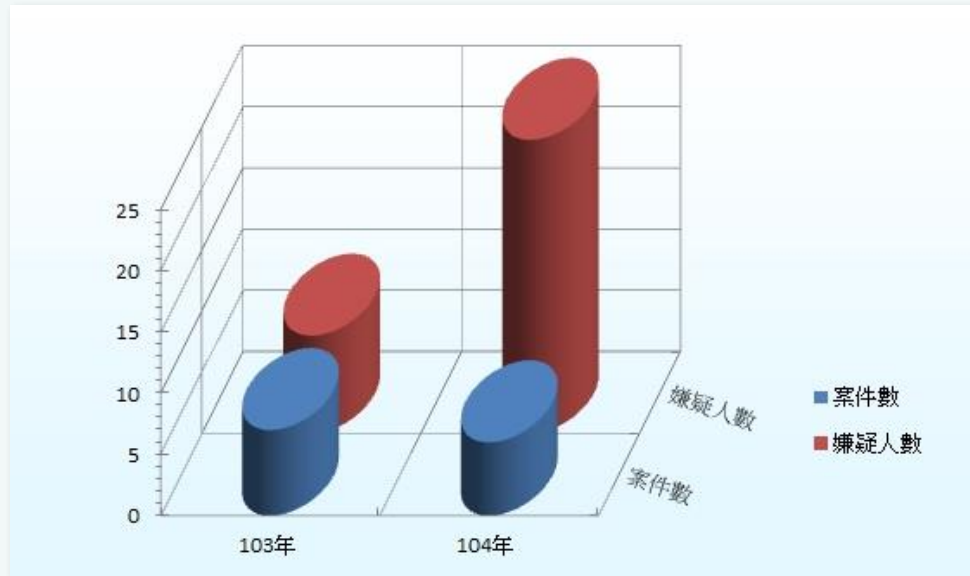


圖 2.10 近 2 年重利案件數及嫌疑人數比較

(五) 走私案件

1. 數據比較：

本年移送走私案件 7 案，較 103 年之 9 案，減少 22.22%；嫌疑人 24 人，較 103 年之 14 人，增加 71.43%；涉案標的 44,215,902 元，較 103 年之 6,030,993 元，增加 633.25%。(詳表 2.03、2.04、2.11 及圖 2.11)

案件型態：

(1) 貨櫃走私 5 案。

(2) 漁船走私 0 案。

(3) 夾帶走私 2 案。

(4) 空運走私 0 案。

(詳表 2.12 及圖 2.12)

2.重要案例：略

表 2.11 近 2 年走私案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的(千元)	增減率
103 年	9	100.00%	100.00%	14	100.00%	100.00%	6,030	100.00%
104 年	7	77.78%	-22.22%	24	171.43%	71.43%	44,215	633.25%

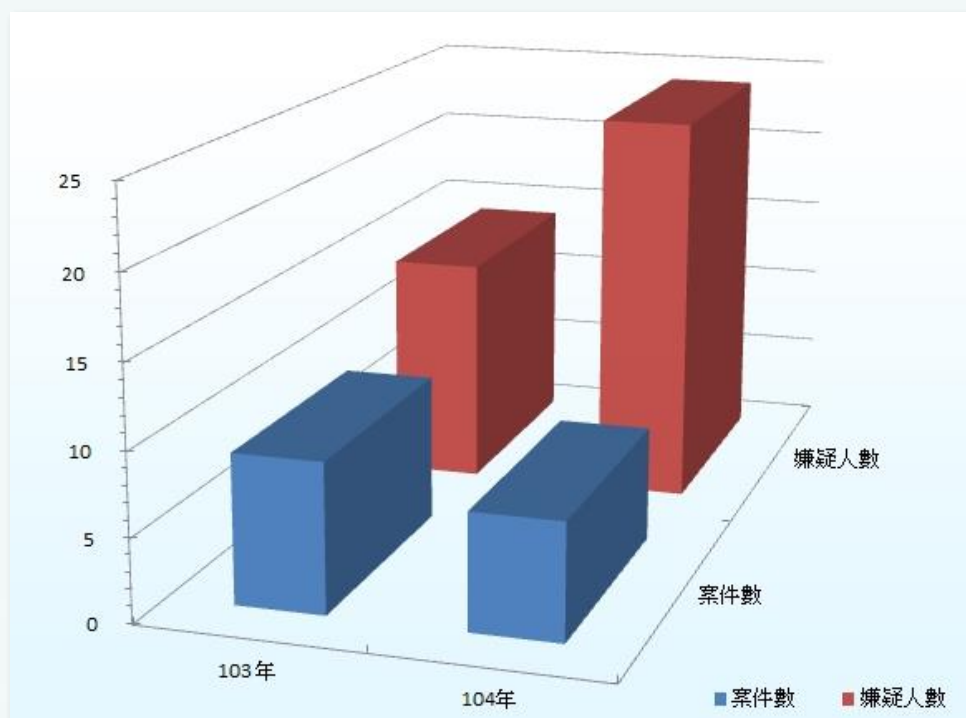


圖 2.11 近 2 年走私案件數及嫌疑人數比較

表 2.12 近 2 年走私案件型態比較統計

項目 年別	合計		貨櫃走私		漁船走私		夾帶走私		空運走私	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
103 年	9	14	8	12	1	2	0	0	0	0
104 年	7	24	5	22	0	0	2	6	0	0

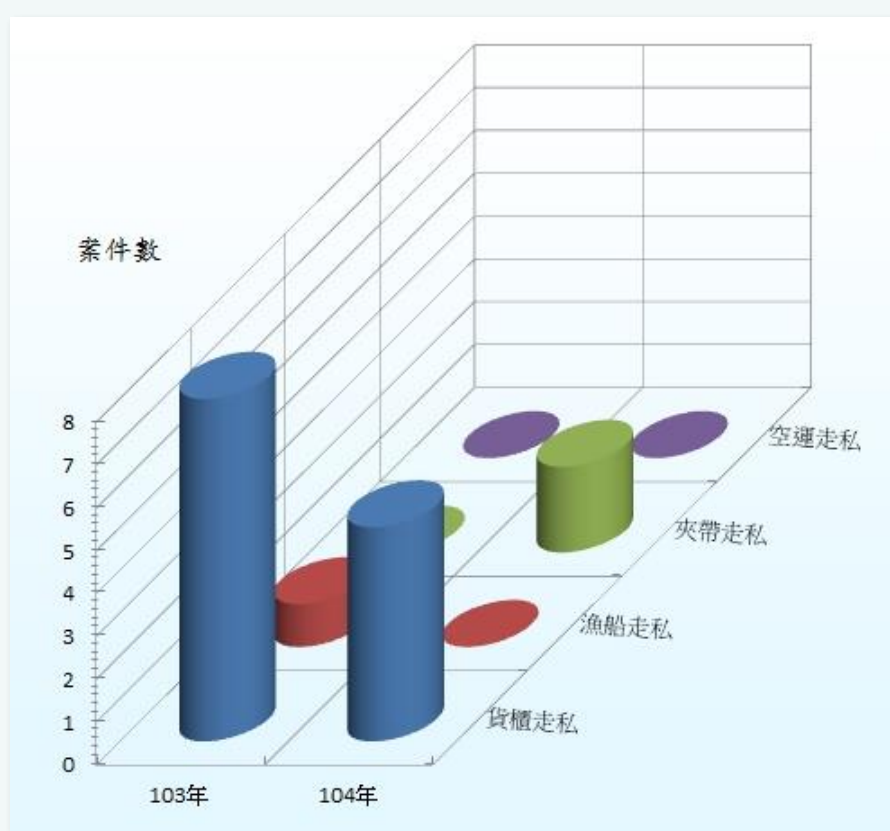


圖 2.12 近 2 年走私案件型態比較

(六) 違反稅捐稽徵法案件

1. 數據比較：

本年移送違反稅捐稽徵法案件 20 案，較 103 年之 32 案，減少

37.5%；嫌疑人 134 人，較 103 年之 152 人，減少 11.84%；涉案標的 20 億 54 萬 392 元，較 103 年之 27 億 2,314 萬 3,205 元，減少 26.54%（詳表 2.03、2.04、2.13 及圖 2.13）

表 2.13

表 2.13 近 2 年違反稅捐稽徵法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
103 年	32	100.00%	100.00%	152	100.00%	100.00%	2,723,143	100.00%
104 年	20	62.50%	-37.50%	134	88.16%	-11.84%	2,000,540	-26.54%

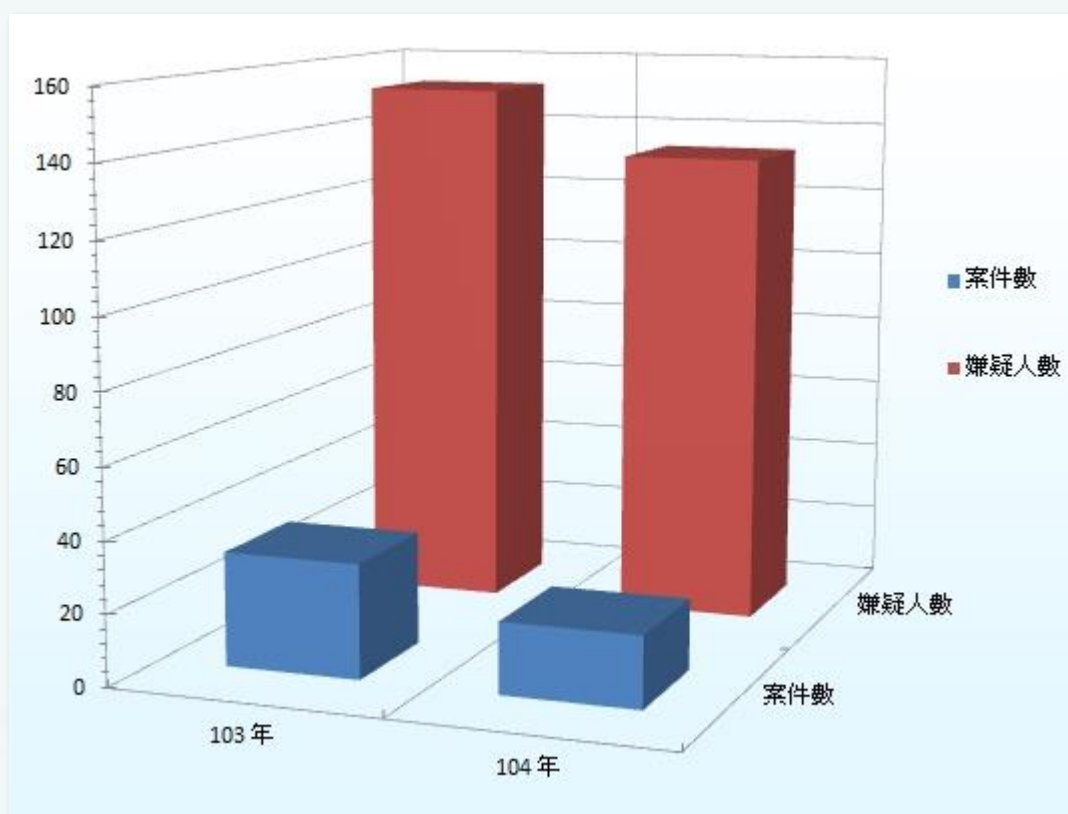


圖 2.13

圖 2.13 近 2 年違反稅捐稽徵法案件數及嫌疑人數比較

案件型態：

- (1) 違反稅捐稽徵法第 41 條(納稅義務人以詐術或其他不正當方法逃漏稅捐)16 案。
 - (2) 違反稅捐稽徵法第 42 條(違反代徵或扣繳業務)0 案。
 - (3) 違反稅捐稽徵法第 43 條(教唆或幫助逃漏稅捐)3 案。
 - (4) 其他 1 案。
- (詳表 2.14 及圖 2.14)

表 2.14

表 2.14 近 2 年違反稅捐稽徵法案件型態比較統計

項目 年別	案件數 合計	百分比	增減率	稅捐稽徵 法第 41 條	稅捐稽徵 法第 42 條	稅捐稽徵 法第 43 條	稅捐稽徵 法第 44 條 及其他
103 年	32	100.00%	100.00%	24	0	7	1
104 年	20	62.50%	-37.50%	16	0	3	1

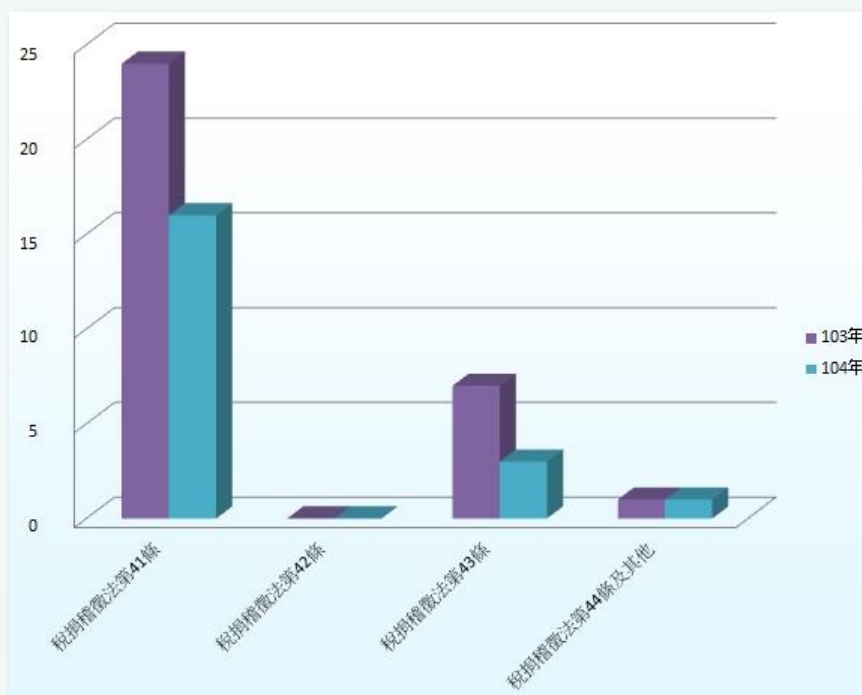


圖 2.14

圖 2.14 近 2 年違反稅捐稽徵法案件型態比較

1.重要案例：

稅捐稽徵法-國○聯合科技公司負責人曾○弘等涉嫌違反稅捐稽徵法案

曾○弘係股票興櫃交易國○聯合科技股份有限公司(下稱：國○公司)負責人，綜理國○公司各項事務及決策；林○瑜係曾○弘配偶，擔任國○公司副總經理，統籌國○公司體系牙醫診所之財務及管理；王○山係國○公司管理部協理，負責國○公司體系牙醫診所之人事、採購及加盟等總務業務；按以執行業務申報所得之人，需具備專門之技術，並就所執行業務自負盈虧，且需自行記載收支情形，俾憑向稅捐稽徵機關申報實際所得，如有與他人合夥者，報稅時並需檢附合夥契約以資佐證，並載明盈餘分配之比例；診所執業之牙醫師，如係具有合夥人身分，則應計算診所整體收支後，依其盈餘分配之比例，列計為醫師個人綜合所得稅內「執行業務所得」；如係受雇醫師，則僅能以診所發給醫師之聘僱報酬列計個人綜合所得稅內「薪資所得」。國○公司係實際經營連鎖牙醫診所聯盟之營利事業，旗下診所之固定資產大多係由國○公司出資購置，該公司實質掌握旗下 17 家「完全加盟」、「特許加盟」診所之財務管理及薪資發放業務，該等診所牙醫師除有實際出資建置診所者外，其餘醫師實係國○公司雇用之人，均應以薪資列計其所得。惟自 95 年 12 月起至 102 年 2 月止，曾○弘等人明知受雇之張○君等 27 名牙醫師並未實質出資或合夥經營診所，亦無共同負擔診所營運盈虧事實，竟基於協助該等醫師逃漏個人綜合所得稅之不法犯意，於每年度申報個人綜合所得稅前夕，由王○山出面與各牙醫師協調，陸續安排張○君等 27 名牙醫師出任各診所名義合夥人，簽訂內容不實之合夥契約，並由國○公司或曾○弘委託不知情之天○聯合會計師事務所查帳員協助製作載有合夥醫師盈餘分派比例、金額之診所損益計算表，再連同不實之合夥契約交付予該 27 名醫師。復由該等醫師於

申報個人綜合所得稅時，提交前揭內容不實之執行業務文件予該管稅捐稽徵機關，並以執行業務所得名義申報所得，致 27 名醫師均得以診所收入金額扣減開支後計算所得額，以達降低應納稅額之逃漏稅目的。曾○弘、林○瑜及王○山等 3 人與張○君等 27 名未實際合夥經營各該診所之牙醫師，以不實之診所損益表及合夥契約，申報執行業務所得之行為，該當財政部訂頒「稅捐稽徵法第四十一條所定納稅義務人逃漏稅行為移送偵辦注意事項」第 6 項「使用不實之契約」行為；另曾○弘、林○瑜及王○山等 3 人利用林○瑜等人玉山銀行帳戶，以現金提存方式，將各醫師部分實際所得存入渠等私人之銀行帳戶，藉以阻斷資金流向，規避稅捐機關追查，達成隱匿各醫師實際收入之效果，其行為則該當前揭注意事項第 5 款「隱匿財產、分散所得」行為，總計張○君等 83 名合夥、非合夥醫師短報所得計達新臺幣 5 億 5,448 萬 4,738 元。案經本局北部地區機動工作站移送及臺灣士林地方法院檢察署起訴。

(七) 偽變造貨幣及有價證券案件

1. 數據比較：

本年移送偽變造貨幣及有價證券案件 5 案，較 103 年之 3 案，增加 66.67%；嫌疑人 9 人，較 103 年之 8 人，增加 12.5%；涉案標的 9,847 萬 6,700 元，較 103 年之 11 億 6,738 萬 3,000 元，減少 91.56%。(詳表 2.03、2.04、2.15 及圖 2.15)

案件型態：

(1) 偽變造貨幣 1 案。

(2) 偽變造有價證券 4 案。

(詳表 2.03、2.16 及圖 2.16)

表 2.15

表 2.15 近 2 年偽變造貨幣及有價證券案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
103 年	3	100.00%	100.00%	8	100.00%	100.00%	1,167,383	100.00%
104 年	5	166.67%	66.67%	9	112.50%	12.50%	98,476	-91.56%

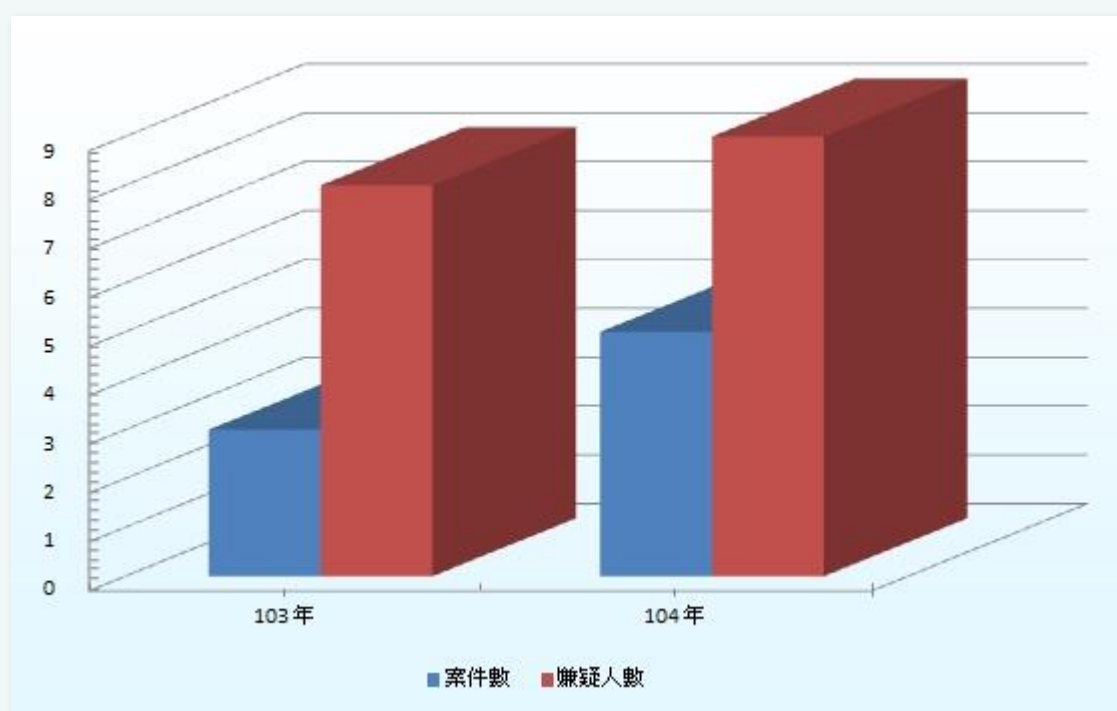


圖 2.15

圖 2.15 近 2 年偽變造貨幣及有價證券案件數及嫌疑人數比較

表 2.16 近 2 年偽變造貨幣及有價證券案件型態比較統計

項目 年別	偽、變 造國幣	偽變造有價證券								
		小計	外幣 (大陸 地區 除外)	支票	本票	股票	債券	偽、變 造信 用卡	大陸地 區貨幣 或證券	其他
103 年	0	3	1	1	0	1	0	0	0	0
104 年	1	4	1	3	0	0	0	0	0	0

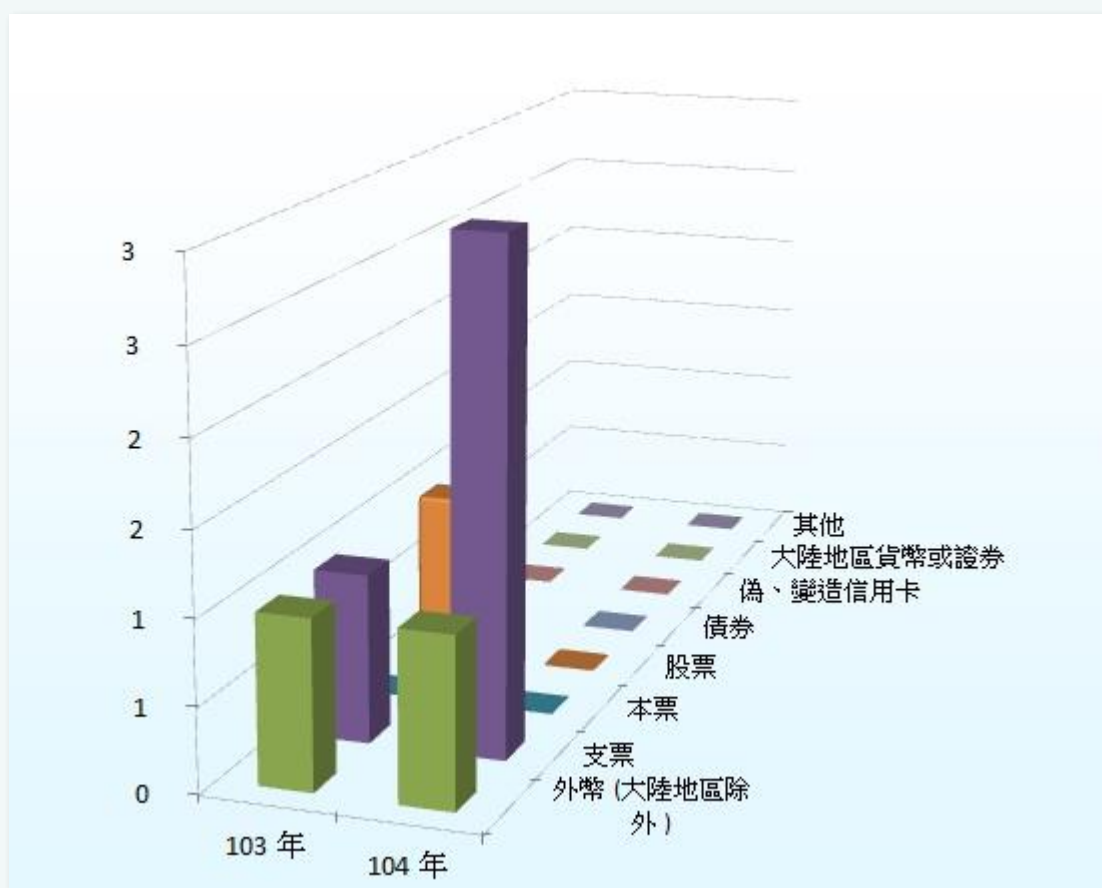


圖 2.16 近 2 年偽變造貨幣及有價證券案件型態比較

2.重要案例：

偽造有價證券-金○公司前董事長陸○陽涉嫌偽造有價證券案

金○公司前董事兼執行長陸○陽，為增加在金○公司持股比例而向友人借款增購股票，竟教唆保管金○公司金庫鑰匙之營業部副理楊○婷，取出金○公司備用之空白股票 2,515 張(1 億 1,316 萬 7,000 股，每股面額 10 元) 並交予陸○陽後，陸○陽即偽造為業經銀行簽證發行之有效股票後。陸○陽再辦理股票轉讓及設質手續予李○生 192 張(801 萬 3,000 股)、林○輝 241 張(1,548 萬 7,000 股) 及和○公司 25 張 (250 萬股)，使渠等陷於錯誤，而同意設質或付款，共計詐得陸億參千餘萬元。案經本局嘉義縣調查站移送及臺灣彰化地方法院檢察署起訴。

(八) 違反菸酒管理法案件

1.數據比較：

本年移送違反菸酒管理法案件 11 案，較 103 年之 24 案，減少 54.17%；嫌疑人 13 人，較 103 年之 27 人，減少 51.85%；涉案標的 2,715 萬 3,000 元，較 103 年之 1 億 4,014 萬 6,645 元，減少 80.63%。(詳表 2.03、2.04、2.17 及圖 2.17)

2.重要案例：略

表 2.17 近 2 年違反菸酒管理法案件比較統計

項目 年別	案件數	增減率	嫌疑人數	增減率	涉案標的 (千元)	增減率
103 年	24	100.00%	27	100.00%	140,146	100.00%
104 年	11	-54.17%	13	-51.85%	27,153	-80.63%

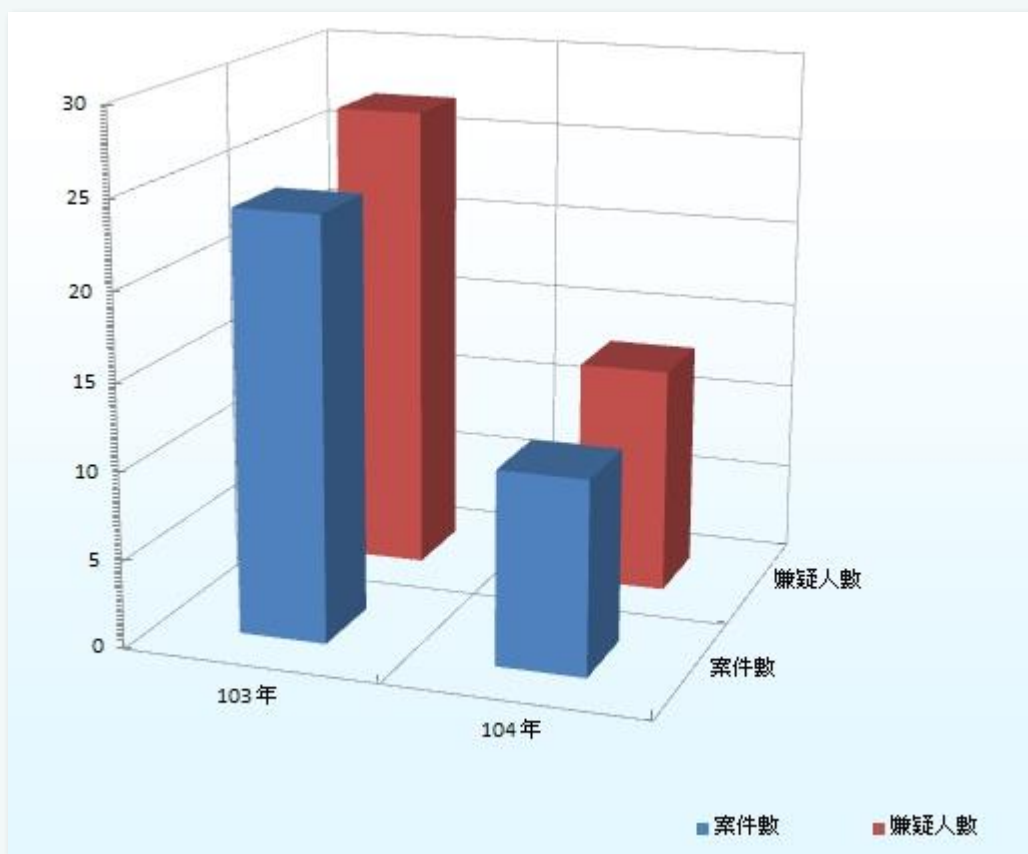


圖 2.17 近 2 年違反菸酒管理法案件數及嫌疑人數比較

(九) 違反銀行法案件

1. 數據比較：

本年移送違反銀行法案件 63 案，較 103 年之 73 案，減少 13.70%；
嫌疑人 285 人，較 103 年之 280 人，增加 1.79%；涉案標的 501
億 7,885 萬 6,102 元，較 103 年之 345 億 3,058 萬 4,347 元，增
加 45.32%。(詳表 2.03、2.04、2.18 及圖 2.18)

案件型態：

- (1) 非法吸收資金案件 29 案。
 - (2) 未經政府核准辦理國內外匯兌業務案件 31 案。
 - (3) 金融機構人員背信 0 案。
 - (4) 向金融機構詐欺取財 2 案。
 - (5) 金融機構人員收受不當利益 0 案。
 - (6) 金融機構人員違法放貸 0 案。
 - (7) 其他 1 案。
- (詳表 2.19 及圖 2.19)

表 2.18 近 2 年違反銀行法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
103 年	73	100.00%	100.00%	280	100.00%	100.00%	34,530,584	100.00%
104 年	63	86.30%	-13.70%	285	101.79%	1.79%	50,178,856	45.32%

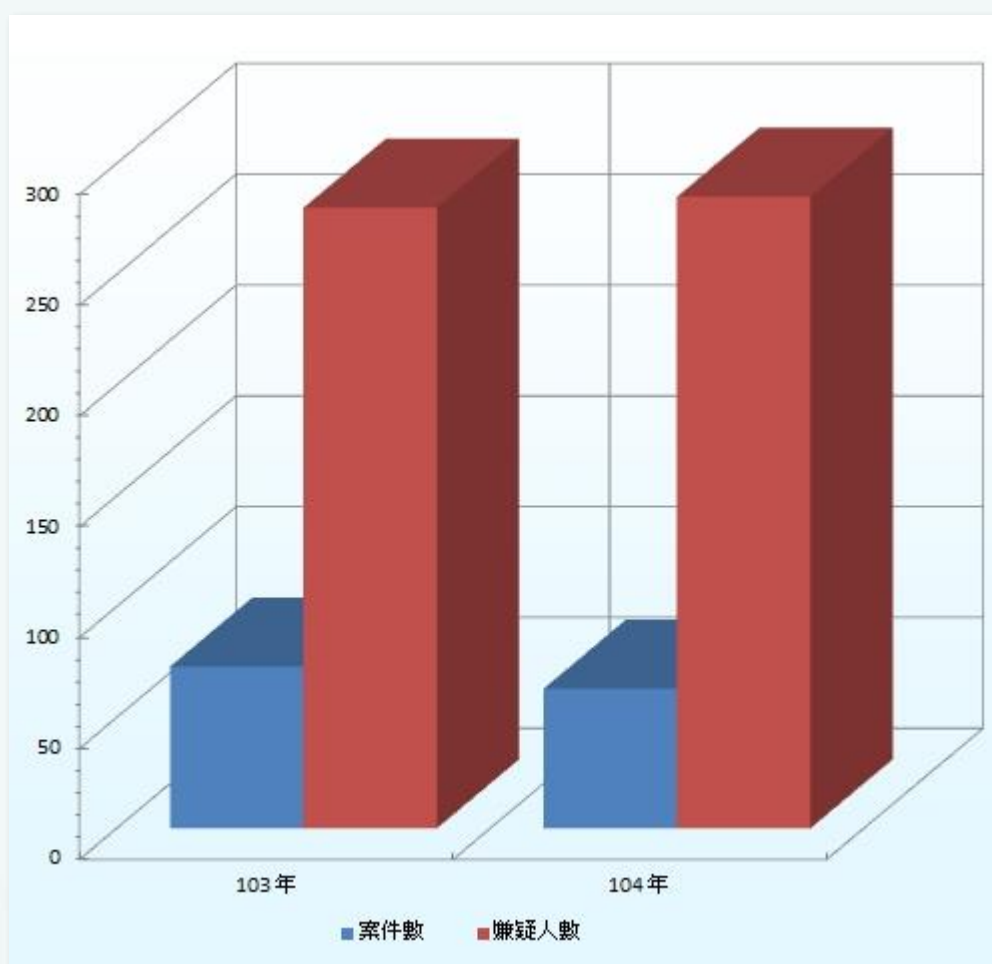


圖 2.18 近 2 年違反銀行法案件數及嫌疑人數比較

表 2.19

表 2.19 近 2 年違反銀行法案件型態比較統計

項目 年別	案件數	百分比	增減率	非法吸 收資金	地下 通匯	金融機構 人員背信	向金融機構 詐取財	金融機構 人員收受 不當利益	金融機構 人員違法 放貸	其他
103 年	73	100.00%	100.00%	37	30	2	4	0	0	0
104 年	63	86.30%	-13.70%	29	31	0	2	0	0	1

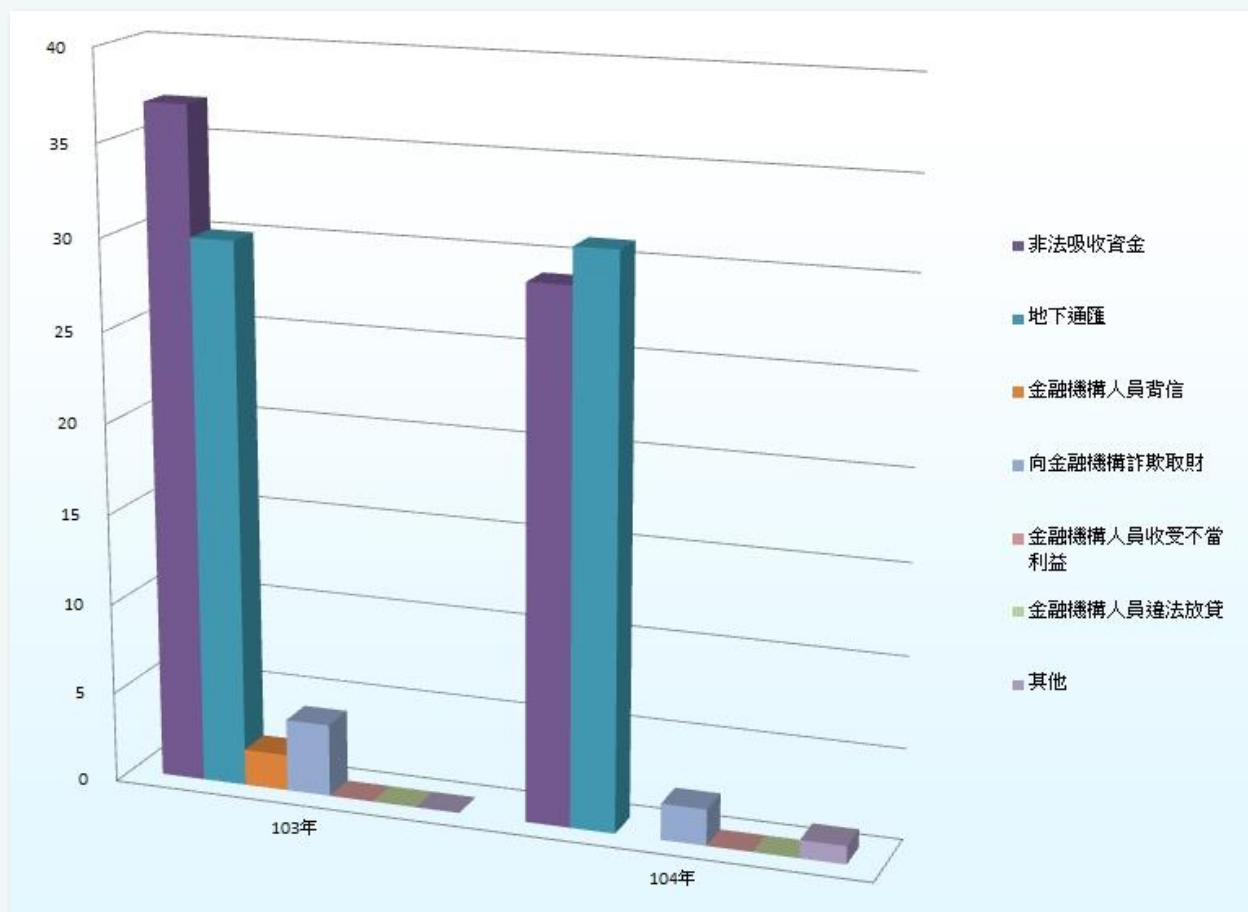


圖 2.19

圖 2.19 近 2 年違反銀行法案件型態比較統計

2.重要案例：

(1)銀行法吸金-馬○金融集團涉嫌違反銀行法案

張○素係馬○集團臺灣地區總監，為該集團在臺灣地區負責人，於全臺各地舉辦多場說明會招募不特定民眾投資；黎○連係意○公司、○鴻公司、○茂國際公司、順○國際公司、鼎○特國際公司及闊○國際公司等 6 家公司實際負責人，協助張○素保管集團資金、匯款海外並洗錢；張○丹係張○素胞妹協助對帳、轉換點數及其他集團事務運作；賈○傑係馬○集團講師，張○素特別助理，負責在全臺各地講授投資課程及招攬投資人；陳○俊、袁○昌及女友陳○尹 3 人係張○素及賈○傑等人下線，負責協助馬○集團發展組織；廖○宇係泰○企管顧問公司負責人兼華人正○量聯誼會創辦人，與楊○娟共同在臺北、臺中等地開設投資課程及招攬投資人；羅○偉(化名「羅○樂」)係媒體報導知名投資專家，曾任宸○綠能科技公司董事，協助廖○宇招攬投資人；陳○燕係陳○俊下線，協助於中部地區發展組織；李○豪係馬○集團講師，亦為張○素特別助理，協助綜理集團各項事務；錢○強係「馬○集團」出納，負責收受所有下線上繳之款項，並協助張○素處置資金。「馬○集團」(Maximtrader Group)對外宣稱係於美國櫃買市場股票交易之 Royal Group Holding Inc. (下稱皇家控股公司或 ROGP) 所屬關係企業，從事網路外匯、黃金交易與基金管理等金融服務業務，並曾取得紐西蘭金融監管機構服務協會登記註冊。於 102 年 3 月間，張○素與外籍人士年籍不詳男子「杜老師」等人介紹，得悉境外「馬○集團」刻於馬來西亞、日本及中國大陸等亞洲地區推行「馬○基金」，以每月給付 3%至 8%不等報酬為誘因，藉多層次傳銷方式公開招攬民眾參與投資，公開向不特定大眾招攬投資「馬○基金」，約定「投資」期限為 18 個月，並依民眾投入美元 1000 元、5000 元、1 萬元、2 萬元及 3 萬為單位金額而定期給付每月 3%至 8%

等紅利報酬，再於電子帳戶以點數方式顯示投資金額及支付紅利作為憑據，期滿後投資人可憑電子帳戶在該集團網站上申請兌領作業取回事前交付之本金與紅利，於臺北市中正區忠孝西路等地設置辦公處所，再夥同賈○傑透過渠等人往昔從事直銷之人際網路，藉由該集團提供之獎金制度，以多層次傳銷方式招攬陳○俊、袁○昌、陳○尹、廖○宇、楊○娟、羅○偉、陳○燕、錢○強及李○豪等 9 人參與，並多次共同於臺北市、臺中市、花蓮等公開處所舉辦說明會，向多數不特定投資大眾宣稱，馬○集團係美國上櫃公司皇家控股公司下屬企業，並以高額月息紅利及 6% 至 10% 不等傳銷獎金，利誘一千餘名投資人投資，並販售移轉電子點數，自行兌換為現金供投資人於網站操作，非法吸收資金總額達 139 億 7,255 萬元，其中逾 26 億元由黎○連使用前述親屬設立公司帳戶將不法所得洗錢轉匯至境外隱匿。案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

(2) 地下通匯—李○峰從事地下通匯涉嫌違反銀行法案

李○峰明知經營銀行業務須經主管機關特許，非銀行不得經營辦理國內外匯兌業務，自 92 年 1 月至 102 年 12 月間，與香港男子李○鏗共同基於辦理匯兌業務之犯意，經營臺灣與大陸地區間新臺幣與人民幣匯兌，並提供其及友人所有之銀行帳戶供辦理匯兌使用，由李○鏗負責招攬及聯繫有匯兌需求之客戶，商議兌換幣別、金額、匯率及收取款方式，指示客戶匯入李○峰使用之金融帳戶，李○鏗則於香港將等值外幣匯入客戶指定之帳戶，或由香港客戶將外幣交付李○鏗，李○峰則在臺將等值新臺幣交付予客戶，總計經手匯兌金額高達三十三億餘元。案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

(十) 侵害智慧財產權案件

1. 數據比較：

本年移送侵害智慧財產權案件 46 案，較 103 年之 35 案，增加 31.43%；嫌疑人 73 人，較 103 年之 50 人，增加 46%；涉案標的 18 億 4,105 萬 2,787 元，較 103 年之 9 億 590 萬 2,779 元，增加 103.23%。(詳表 2.03、2.04、2.20 及圖 2.20)

案件型態：

(1) 違反商標法 17 案。

(2) 違反著作權法 29 案。

(詳表 2.03、2.20 圖 2.21)

2. 重要案例：

著作權法—林○任涉嫌違反著作權法

「霹○會」會員林○任明知「霹○會月刊」係股票上櫃霹○國際多媒體股份有限公司(下稱霹○多媒體公司)著作發行，亦明知霹○布袋戲「霹靂震寰宇之刀龍傳說」、「霹靂經武紀之梟皇論戰」、「霹靂戰元史之天競鏖鋒」、「霹靂俠影之轟霆劍海錄」等 4 部視聽影集，係霹○多媒體公司著作並專屬授權大霹○國際整合行銷股份有限公司發行，卻未經著作權人或被專屬授權人同意或授權，於 98 年 7 月至 103 年 11 月間，以位於臺中市住家電腦連結伊○論壇、霹○愛好者論壇或異○元論壇等網站，下載不詳人士上傳於論壇之霹○月刊 210 集至 231 集及上開霹○布袋戲影片等內容，再張貼於個人社群網站 Facebook 之「動態時報」專區內，供不特定人士公開瀏覽、免費下載，或轉貼上傳至大陸地區視頻網站 Youku 之個人網頁內，供不特定人士點擊免費線上觀賞，侵權金額達 1 億 4,400 萬元。案經本局高雄市調查處移送及臺灣臺中地方法院檢察署起訴。

表 2.20

表 2.20 近 2 年侵害智慧財產權案件及型態比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率	違反商標法		違反著作權法		其他	
									案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
103 年	35	100.00%	100.00%	50	100.00%	100.00%	905,902	100.00%	15	24	20	26	0	0
104 年	46	131.43%	31.43%	73	146.00%	46.00%	1,841,052	103.23%	17	23	29	50	0	0

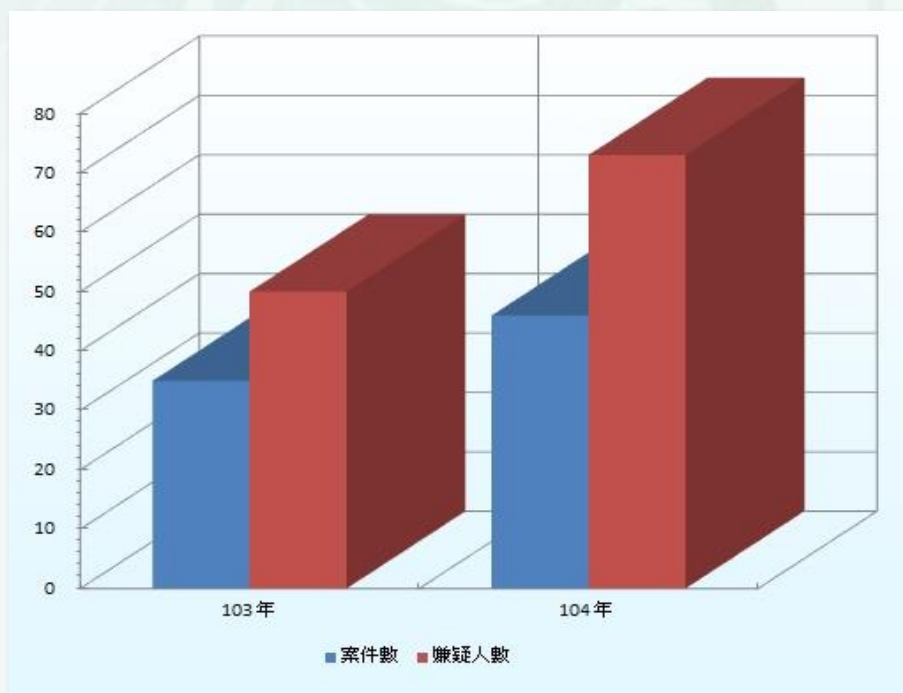


圖 2.20 近 2 年侵害智慧財產權案件數及嫌疑人數比較

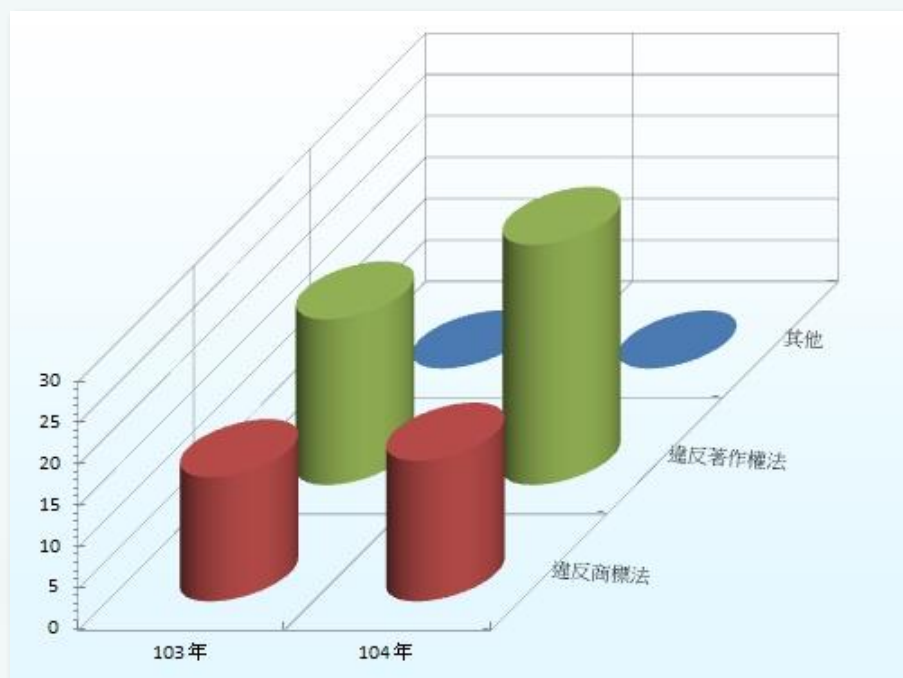


圖 2.21 近 2 年侵害智慧財產權案件型態比較

(十一) 違反營業秘密法案件

1. 數據比較：

本年移送違反營業秘密法案件 16 案，較 103 年之 3 案，增加 433.33%；嫌疑人 38 人，較 103 年之 8 人，增加 375%；涉案標的 34 億 9,031 萬 7,428 元，較 103 年之 5 億 7,566 萬元，增加 506.32%。(詳表 2.03、2.04、2.21 及圖 2.22)

表 2.21

表 2.21 近 2 年違反銀行法案件型態比較統計

項目 類別	案件數	百分比	增減率	嫌疑人 數	百分比	增減率	涉案標的 (千元)	增減率
103 年	3	100.00%	100.00%	8	100.00%	100.00%	575,660	100.00%
104 年	16	533.33%	433.33%	38	475.00%	375.00%	3,490,317	506.32%

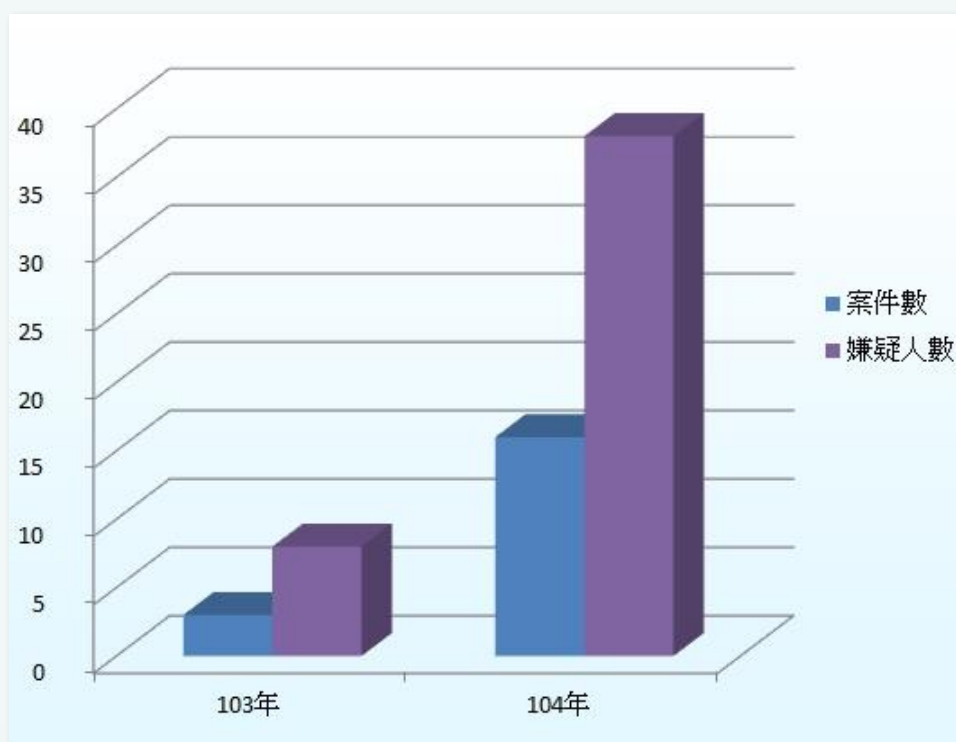


圖 2.22

圖 2.22 近 2 年營業秘密案件數及嫌疑人數比較

2.重要案例：

(1)營業秘密(境內)-聯○科公司前人事主管林○玉涉嫌違反營業秘密法案

林○玉於 98 年 11 月 30 日至 101 年 3 月 30 日期間，任職於聯○科技股份有限公司(下稱：聯○科公司)人力資源部門擔任主任管理師，負責對外招募工作，得接觸並使用公司人事資料，竟於 100 年 11 月起基於經營艾○管理顧問有限公司(下稱：艾○公司)從事人力仲介業務(俗稱獵人頭)之犯意，違反聯○科公司聘僱契約書及聯○科技智權資訊保護規範提醒等規定，將載有員工戶籍、聯絡方式、家庭成員、學經歷、希望待遇、離職原因及未來規劃等內容，屬聯○科公司 **Confidential B** 等級機密資料之 10 個人力資源類型檔案與 88 名應徵者資料，以 64 封電子郵件夾帶副檔寄至其個人或艾○公司之電子郵件信箱，且未依該公司常規以副本知會主管，並修改郵件主旨或以密件寄送方式規避稽查，林○玉離職後，即於 101 年 5 月 17 日完成艾○公司設立登記，開始利用前述人事資料大量聯繫聯○科公司研發部門 80 餘名工程師，試圖挖角該公司研發人材牟利。林○玉嗣為蒐集聯○科公司無線通訊事業二部相關研發成員資料，要求擔任該公司技術副理之配偶陳○任違背職務提供帳號及密碼供其使用，並陸續於 102 年 3 月 11 日、4 月 9 日及 5 月 19 日透過遠端連線登入聯○科公司伺服器，進入人事系統竊取數百筆研發人員姓名及分機號碼等人事資料，以建立艾○公司自有資料庫，惟經聯○科公司察覺後，於 102 年 6 月 3 日寄發存證信函要求林○玉刪除、銷毀取自該公司所有資料，林○玉則於 102 年 6 月 26 日簽署聲明書偽稱承諾銷毀後，實際卻將檔案留存於本案查扣之個人筆記型電腦內及 Google 雲端個人資料庫，至 103 年 8 月 20 日、21 日，為免日後遭查獲始開始刪除留存檔案。案經本局北部地區機動工作站移送及臺灣臺北地方法院檢察署起訴。

(2)營業秘密(境外)-大○化學工業公司高雄廠生產二部部長陳○儀等涉嫌違反營業秘密法案

大○化學工業股份有限公司(下稱：大○公司)以生產EVA乳膠產品為主之高雄廠生產二部部長陳○儀，明知依該公司「工作規則」、「文書資料管理辦法」、「P&ID管理作業程序書」等規定，有關「專案及整廠性設計套裝」、「PID電子媒體資料」、「設備原圖及電子媒體資料」核列為公司極機密及機密等級，具有極高經濟產業價值，且存放公司電腦伺服器內設有登入管理權限，非一般涉及該類資訊之人所能得知，並負有保密義務。詎陳○儀在大陸地區雲南正○科技有限公司(下稱：雲南正○公司)密切招攬下，約定以年薪約660萬元，以及得分配公司營業利潤(10%~15%)等條件加入雲南正○公司後，竟陸續於103年1月至5月午夜11時至12時間，違反大○公司機密文件使用與保管規定，自大○公司所配發之筆記型電腦，密集下載高達9千餘筆大○公司核列為極機密及機密等級之EVA乳膠生產技術重要設備之規格、數據及參數、設備及儀表圖、操作紀錄、測試紀錄及維修資料等電腦檔案至多個未經大○公司授權之外接電子儲存裝置，嗣103年5、6月間，陳○儀復以個人電子郵件將「P&ID圖檔」等多筆營業秘密資料寄予雲南正○公司，陳○儀於103年6月26日退休後，將大○公司核列為極機密及機密等級之11萬餘筆電腦檔案，重製並備份儲存於筆記型電腦、行動硬碟中攜至大陸，並以化名「陳朋」掛名雲南博○化工有限公司(下稱：雲南博○公司)總工程師，實際負責雲南正○公司EVA乳膠廠建置，並擔任廠長一職，且預計將6項大○公司EVA乳膠產品之配方，以每項美元10萬元代價賣給雲南正○公司，作為未來雲南正○公司廠房完工後生產使用。案經本局高雄市調查處移送及臺灣高雄地方法院檢察署起訴。

(十二) 違反證券交易法案件

1. 數據比較：

本年移送違反證券交易法案件 116 案，較 103 年之 115 案，增加 0.87%；嫌疑人 526 人，較 103 年之 501 人，增加 4.99%；涉案標的 494 億 788 萬 3,929 元，較 103 年之 78 億 2,059 萬 1,478 元，增加 531.77%。(詳表 2.03、2.04、2.22 及圖 2.23)

案件型態：

- (1) 未經許可募集、發行 13 案。
 - (2) 詐偽募集或發行 12 案。
 - (3) 違約交割 2 案。
 - (4) 異常交易操縱股價 21 案。
 - (5) 內線交易 7 案。
 - (6) 非常規交易 11 案。
 - (7) 特別背信、侵占 9 案。
 - (8) 不實財報 6 案。
 - (9) 律師、會計師簽證不實 0 案。
 - (10) 證券市場週邊單位人員收受不正利益 0 案。
 - (11) 違法經營證券相關事業或業務 25 案
 - (12) 不實資訊操縱股價 0 案。
 - (13) 其他方式操縱股價 0 案。
 - (14) 違法私募 0 案。
 - (15) 不法併購 0 案。
 - (16) 其他 10 案。
- (詳表 2.22 及圖 2.24)

表 2.22

表 2.22 近 2 年違反證券交易法案件及型態比較統計

項目	案件數		百分比	增減率	嫌疑 人數	百分比	增減率	涉案標的 (千元)	增減率	未經許可 募集發 行		詐偽 募集或 發行		違約 交割		異常交 易操縱 股價		內線 交易		非常 規交 易		特別 背信、 侵佔		不實 財報		律 師、計 算證 實		證 券 場 週 邊 單 人 收 受 正 利 益		違 法 經 營 相 關 業 務		不 實 訊 問 操 縱 股 價		其 他 式 操 縱 股 價		違 法 募 集		不 法 併 購		其 他		
	103 年	104 年								案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數	嫌疑 人數	案件數
103 年	115	115	100.00%	100.00%	501	100.00%	100.00%	7,820,591	100.00%	14	49	3	6	0	0	18	46	15	66	6	38	10	49	6	37	1	7	0	0	34	174	0	0	0	0	0	0	0	0	0	8	33
104 年	116	116	100.87%	0.87%	526	104.99%	4.99%	49,407,883	531.77%	13	31	12	95	2	4	21	113	7	14	11	39	9	37	6	70	0	0	0	25	84	0	0	0	0	0	0	0	0	0	10	28	

表 2.22

續表 2.22 近 2 年違反證券交易法案件及型態比較統計

項目 年別	未經許可募集發行	詐偽募集發行	違約交割	異常交易操縱股價	內線交易	非常規交易	特別背信、侵占	不實財報	律師、會計師簽證不實	證交所證人受不正利益	違法經營證券相關事業或業務	不實資訊操縱股價	其他方式操縱股價	違法私募	不法併購	其他
103 年	14	3	0	18	15	6	10	6	1	0	34	0	0	0	0	8
104 年	13	12	2	21	7	11	9	6	0	0	25	0	0	0	0	10

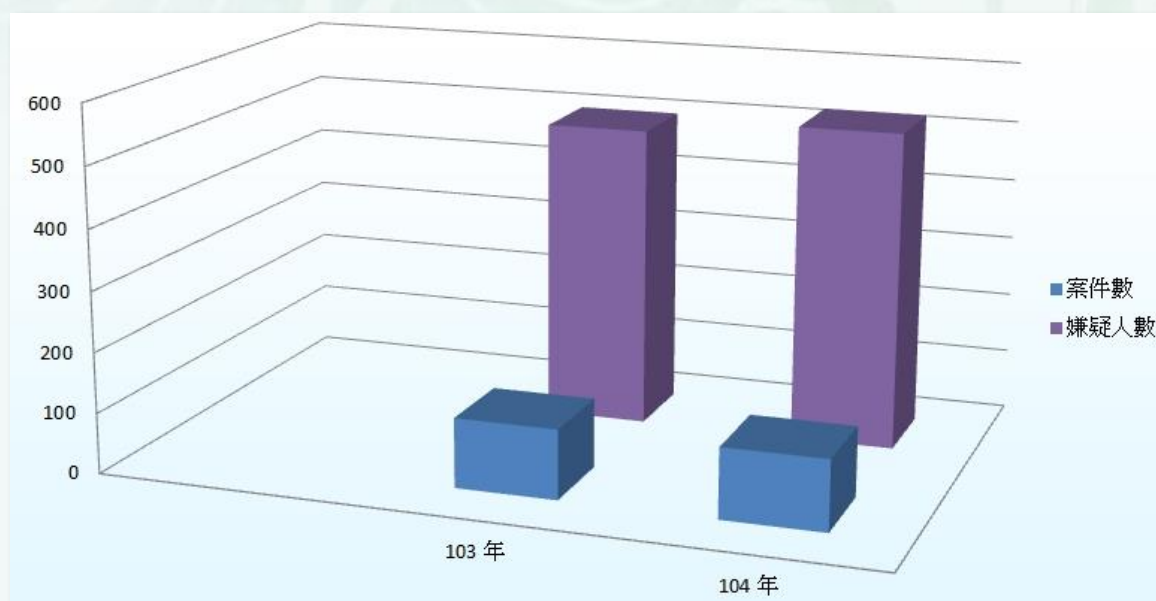


圖 2.23 近 2 年違反證券交易法案件型態比較

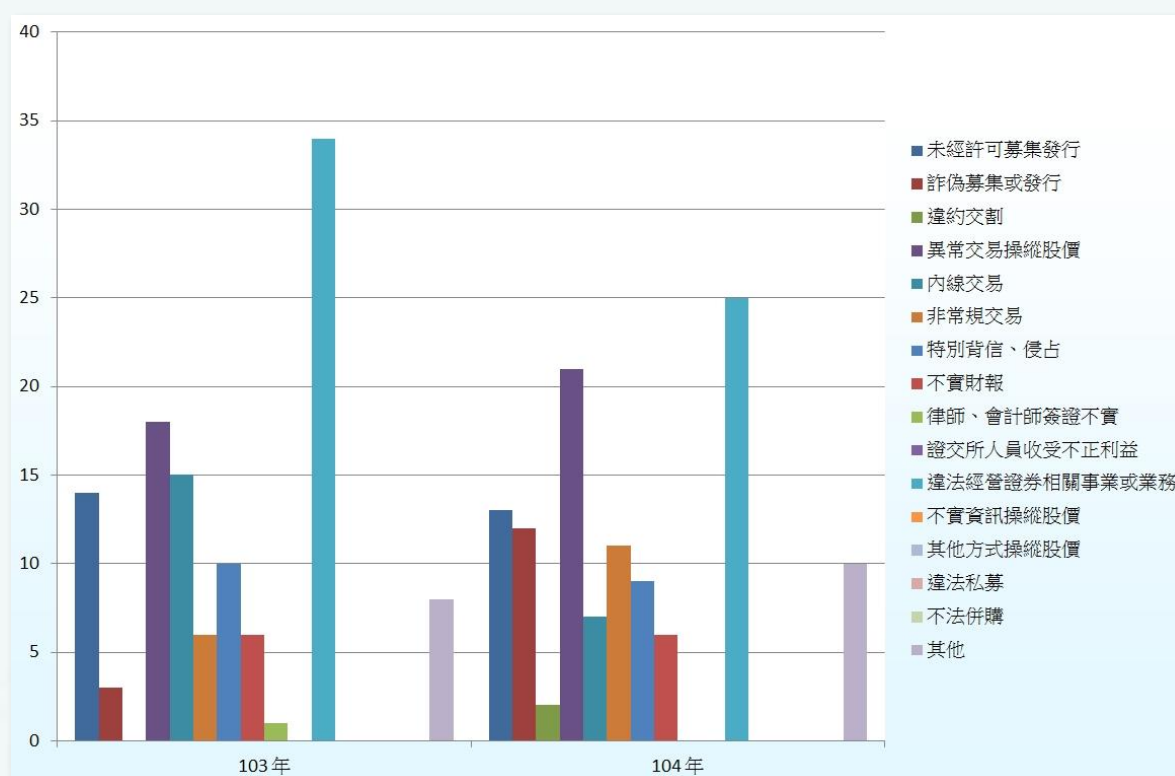


圖 2.24 近 2 年違反證券交易法案件型態比較

2.重要案例：

(1)操縱股價—股票興櫃交易宏○騰動力科技公司股價遭人為操縱案

桑○強係香港商卓○(中國)有限公司、卓○投資公司實際負責人；陳○彬受僱於桑○強，同時係卓○(中國)有限公司及卓○投資公司副總經理。桑○強明知對於在證券商營業處所買賣之有價證券，其價格應由交易市場供需法則自然形成，不得蓄意以人為方式操控，且不得有「意圖抬高或壓低集中交易市場某種有價證券之交易價格，自行或以他人名義，對該有價證券，連續以高價買入或以低價賣出」、「意圖造成集中交易市場某種有價證券交易活絡之表象，自行或以他人名義，連續委託買賣或申報買賣而相對成交」、「直接或間接從事其他影響集中交易市場有價證券交易價格之操縱」等行為，卻仍基於操縱宏○騰動力科技股份有限公司(下稱宏○騰公司)股價之犯意，於100年10月宏○騰公司股票甫登錄興櫃交易後，透過不知情之前妻陳○如陸續匯款至新加坡私人投資專戶、陳○彬個人、配偶蘇○君及母親蔡○月之證券帳戶，再與陳○彬於101年2月1日至101年4月27日間(第1段分析期間)使用前開4個證券帳戶，連續以頻繁交易及相對成交等方式，使宏○騰公司股價自期初成交均價每股47.81元上漲至期末成交均價每股68.48元，漲幅43.23%，振幅為58.42%，總計不法利得2,301萬5,300元。桑○強基於前開犯意，復於101年12月底宏○騰股票上櫃前，透過不知情之員工陳○麟陸續匯款至新加坡私人投資專戶、陳○彬個人、蘇○君及桑○強友人邱○瑄之證券帳戶，再與陳○彬於101年9月7日至101年12月22日間(第2段分析期間)使用前開4個證券帳戶，連續以頻繁交易及相對成交等方式，使宏○騰公司股價自期初成交均價每股60.59元，漲至期末之成交均價每股71.73元，漲幅為18.39%，振幅18.39%，不法利得75萬8,410元，2

段分析期間總計不法利得達 2,377 萬 3,710 元。案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

(2)特別背信-台○集團陳○偉等人涉嫌背信案

陳○偉於 99 年 9 月至 103 年 2 月間，受僱於南○公司並派赴台○關係企業總管理處，擔任船用配件採購之承辦人員，係為台○集團處理事務之人；黃○雅係陳○偉之配偶；王○蘭係新○公司負責人；蘇○婷為新○公司經理；陳○君於 93 年至 98 年間任職台○公司工務部，98 年離職後成立龍○公司擔任負責人。陳○偉明知依「台○關係企業採購管理作業辦法」規定，採購部門依採購地區、材料類別及市場供需狀況，訂定各類材料之採購作業處理期限，並輸入電腦建檔，其中有關船用配件採購案，預訂詢價日數為 18 個工作日，依據採購作業辦事細則第 3 項，於當日電腦公告詢價後，18 個工作日後截止詢價，承辦人員再於開標日後，將廠商網路報價結果，製成比價單簽會請購單位，確認規格是否符合需求，擇定合格廠商後，填寫採購呈核表，由採購部門主管及請購部門主管核准後，再依呈准條件發出外購訂購單給得標廠商，完成採購作業。詎陳○偉自 99 年 9 月起，於經辦新○公司投標之 244 件採購案及龍○公司投標之 271 件採購案，分別與王○蘭及陳○君勾結，除自行將前揭採購案件原詢價日數由 18 個工作日，縮短為 1 個工作日，使其他廠商未及參與報價，復隱匿報價較低或偽、變造其他投標廠商為價格較高之報價資料，再由新○公司王○蘭或龍○公司陳○君等人，浮報數倍至數百倍價格之報價資料得標，總計浮報採購金額 9,748 萬 4,769 元，致生重大損害於台○集團。案經本局臺北市調查處移送，臺灣新北地方法院檢察署起訴。

(3)內線交易-股票上櫃交易合○生醫公司總經理李○弘等涉嫌內

線交易案

李○弘係股票上櫃交易合○生醫科技股份有限公司(下稱：合○公司)董事兼總經理；葉○卿係李○弘配偶；葉○耀係葉○卿胞弟；程○珍係合○公司業務協理，渠等均係證券交易法第 157 條之 1 第 1 項各款規定之公司經理人及從其獲悉該消息之人。自 101 年 10 月 17 日合○公司接獲海外公司通知，該公司重要營運產品霧化器之孔片鬆脫後，雖隨即組成專案團隊修正內部品管程序，但未能改善情況，自 102 年 2 月 18 日起，合○公司又陸續接獲客戶通知霧化器孔片鬆脫，且數量急遽增加，海外公司因此已無繼續合作意願，致 102 年 4 月 10 日原應開立信用狀支付合○公司 102 年 5 月份訂單貨款亦未開立，嚴重影響合○公司營收，屆此本案重大消息已臻明確，為本案重大消息成立時點。直至 102 年 4 月 24 日合○公司始表示將進行產品回收作業，並於隔(25)日 8 時 59 分開盤前，於公開資訊觀測站發布「藥物微霧化器噴孔片鬆脫，自主通報美國 FDA 備查」重大消息，當日開盤後，股價自開盤價 59 元短暫上漲至 9 時 3 分最高價 59.5 元，隨後一路下挫，以跌停價 54.9 元作收，當日成交量亦放大至 3,559 仟股，次(26)日股價續跌 5.1%，收最低價 52.1 元，為本案重大消息公開時點。

李○弘、程○珍兩人於 102 年 4 月 10 日明確知悉海外公司抽訂單未開立信用狀，將嚴重影響合○公司營收後，卻基於規避損失之犯意，於重大消息公開前，李○弘指示葉○卿密集賣出掌控之陳○等證券帳戶內合○公司股票，總計賣出 821 仟股，以及賣出簡○芬證券帳戶內合○公司國內第二次有擔保轉換公司債 51 仟股；程○珍則於 102 年 4 月 18 日起賣出個人證券帳戶內合○公司股票，總計 20 仟股。另李○弘將前開重大消息傳遞給葉○卿胞弟葉○耀，葉○耀賣出個人證券帳戶內合○公司股票，總計 521 仟股，渠等規避損失共 1,057 萬 1,320 元。案經本局新北市調查處移送及臺灣

新北地方法院檢察署起訴。

(4)財報不實-股票上櫃交易晶○等公司涉嫌違反證券交易法案

翁○涵係股票上櫃交易之晶○半導體股份有限公司(下稱：晶○公司)董事長；吳○樺為和○國際股份有限公司副董事長；陸○陽係鼎○金屬工業股份有限公司(下稱：鼎○公司)、台灣鎂○科技股份有限公司(下稱：鎂○公司)、陸○鋼鐵工業股份有限公司(下稱：陸○公司)、立○工業股份有限公司(下稱：立○公司)等公司實際負責人，並與蔡○龍共同管理中○機械工業股份有限公司(下稱：中○公司)；渠等明知依照公開發行公司資金貸與及背書保證處理準則等規定，發行有價證券公司之董事、監察人、經理人或受僱人擬將公司資金貸予他人者，應提董事會決議後辦理，不得以直接或間接方式，使公司為不利益且不合營業常規之交易包裝借貸之事實，亦不得將不實事項填製會計憑證或記入帳冊，竟於 98 年間陸○陽因旗下關係企業(即前述鼎○、鎂○、陸○、立○及中○等公司)亟需資金週轉，遂透過金主吳○樺介紹認識晶○公司負責人翁○涵，三人商議由陸○陽關係企業與晶○公司相互虛偽交易非屬晶○公司營業項目之「捲材」、「盤元中間線」等產品，藉此挪用晶○公司資金，以達短期借款予陸○陽關係企業供資金週轉，同時美化晶○公司帳面營收之目的。翁○涵即指示不知情之晶○公司業務、財會人員向陸○陽前揭關係企業下單購買「捲材」、「盤元中間線」等產品後，隨即將產品轉售予陸○陽另一關係企業，同時晶○公司以支付貨款名義提供資金予陸○陽關係企業，陸○陽再利用其關係企業設計循環交易流程，於收受款項後一至三個月不等期間，另以支付晶○公司貨款名義，外加一定利潤(實為借款利息)還款予晶○公司，總計翁○涵於 98 年 3、4 月間以交易「捲材」、「盤元中間線」名義，擅自挪用晶○公司 4,099 萬 877 元款項，短期

借款予陸○陽供其關係企業調度，並以晶○公司名義虛偽開立 5 張數額共 4,500 萬 6,676 元發票 交付陸○陽關係企業，配合陸○陽以旗下關係企業名義虛開 18 張面額共 1 億 1,920 萬 2,019 元發票，共同完成循環交易流程，最後再由陸○陽以旗下關係企業名義開立支票分於 98 年 4、5、6 月間分批返還總計 4,500 萬 6,676 元款項予晶○公司。案經本局中部地區機動工作站移及臺灣彰化地方法院檢察署起訴。

(5) 違約交割—鍾○驛等買賣富○公司股票涉嫌違反證券交易法案

鍾○驛明知在證券商營業處所委託買賣或申報買賣股票，業經成交，即應在 T+2 日內履行交割，且明知其與員工王○元並無足夠財力，提供保證金向金主墊款，若無法確保其他資金如期到位，貿然下單大量買進股票，勢必無力支付交割股款，惟為持續遂行並儘速達成其前述操縱股票上櫃交易之富○集團有限公司(下稱：富○公司)股價及造成富○公司股票交易活絡之表象，俾能順利出脫富○公司持股套利之目的，竟於 102 年 8 月 5 日及 8 月 6 日，先由鍾○驛使用人頭廖○證券帳戶，下單買賣富○公司股票，須繳納交割股款共 812 萬 6,032 元；於 102 年 8 月 7 日及 8 月 9 日，指示王○元使用簡○青證券帳戶，依照鍾員決定之價量，賣出富○公司股票，須繳納交割股款共 729 萬 700 元，102 年 8 月 7 日及 8 月 9 日鍾員果因無力繳納交割股款，而遭券商申報前開 2 個人頭證券帳戶違約交割，詎鍾員竟為避免股票遭券商執行反向沖銷，無人承接，進而造成股價跌落，致其損失加劇，且明知其根本無力履行交割，復於 102 年 8 月 8 日、8 月 9 日及 8 月 12 日，指示王○元依其決定之價量，使用王員證券帳戶下單，在王員刻意隱瞞先前違約交割一事，且一再向券商謊稱可提出財力證明之情況下，券商同意提高王員單日下單額度，王員遂於該 3 交易日，分

別以電話下單買進富○公司股票，須繳納交割股款高達 8,554 萬 3,000 元，另王員亦使用其個人證券帳戶，於 102 年 8 月 9 日及 8 月 12 日，依照鍾員指示，以網路下單買進富○公司股票，復繳納交割股款共 859 萬 9,734 元，惟交割到期日時，王員基於與鍾員共同不履行交割之犯意，遂未繳納交割股款，而遭券商申報違約交割，總計鍾、王二員於 102 年 8 月 5 日至 8 月 12 日間，違約交割計 1,919 仟股、違約交割金額共 1 億 1,787 萬 4,000 元，而富○公司股價，亦因此於 102 年 8 月 13 日至 8 月 16 日連續 4 日跌停，股價並由每股 60.9 元，重挫至 42.65 元，跌幅 29.97%，已嚴重影響該股票市場交易秩序。案經本局北部地區機動工作站移送及臺灣臺北地方法院檢察署起訴。

(6) 詐偽募集—兆○公司羅○亮等涉嫌違反證券交易法等案

兆○公司負責人羅○亮與全○資產管理顧問公司負責人陳○源，共同基於詐偽發行兆○公司股票欺騙不特定投資人取財之犯意聯絡，於 102 年間將兆○公司資本額虛增至 1 億元，並委請聯邦商業銀行簽證發行股票，另美化兆○公司 103 年第 1 季到 104 年第 1 季 401 報表，將不實之 401 報表提供給地下盤商黃○學、黃○儀等人承銷未上市（櫃）之兆○公司股票。黃○學等人與羅○亮為誘使投資人購買未上市（櫃）之兆○公司股票，編製兆○公司為「2013 全球最大醫療器械展在德國杜塞道夫舉行，兆○公司為受邀參加廠商之一，參展器材電燒刀大放異彩備受矚目，當場即接獲百萬歐元訂單」、「主要法人股東 CHIRANA GROUP（歐盟前五大醫療器材集團）」及「兆○公司因擁有國家級鉻碳鍍膜技術，高毛利率，平均收益 30%」等內容誇大不實之投資評估報告資料，由黃○儀印製含該等不實內容之宣傳品供盤商及業務員推銷使用。103 年間羅○亮應黃○學及陳○源要求，由黃○學支付辦理說明會一切開銷，並

指示黃○儀於 103 年 3 月 28 日先在香格里拉台北遠東國際大飯店召開兆○公司產品發表會，由羅○亮邀請斯國經濟文化辦事處駐臺代表站台，席間羅○亮向與會人員佯稱兆○公司已取得歐盟 CHIRANA GROUP SK 公司正式的訂單，103、104 年之 EPS (每股盈餘) 預估上看 6 元，致使不特定民眾誤信兆○公司前景看好。另 103 年 6 月間，因陳○源規劃將於同年 7 月間再辦理兆○公司現金增資，以吸引投資大眾購買兆○公司未上市股票牟利朋分，黃○學及黃○儀復安排台灣財經公關顧問公司人員與羅○亮接洽規劃，並共同決定於 103 年 6 月 4 日在台北寒舍艾美酒店舉辦「兆○公司與宏○拉斯醫療合作備忘錄簽約典禮」，由羅○亮邀請前述駐臺代表再次站台及登記資本額僅 6,640 歐元之 CHIRANA GROUP SK 公司執行長等外籍人士參與該次說明會，並以新聞稿通知媒體採訪報導，同時黃○學亦刻意安排旗下盤商黃○儀等人招攬之投資人參加該次說明會，典禮當日除佯稱兆○公司目前生產許多先進生醫手術器材、與 CHIRANA GROUP SK 及國內某大學共同與宏國簽署 3 年期間(金額達 5 億歐元，約新臺幣 200 億元)之跨國性醫療合作備忘錄外，並於現場舉辦習○鈉公司揭牌等儀式，使百餘投資人誤信為真，而陸續高價購買未上市(櫃)之兆○公司股票，詐騙投資人 2 億餘元。案經本局中部地區機動工作站移送及臺灣臺北地方法院檢察署起訴。

(十三) 違反期貨交易法案件

1. 數據比較：

本年移送違反期貨交易法案件 28 案，較 103 年之 41 案，減少 31.71%；嫌疑人 75 人，較 103 年之 124 人，減少 39.52%；涉案標的 24 億 5,082 萬 4,916 元，較 103 年之 16 億 6,966 萬 1,688 元，增加 46.79%。(詳表 2.03、2.04、2.23 及圖 2.25)

表 2.23 近 2 年違反期貨交易法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
103 年	41	100.00%	100.00%	124	100.00%	100.00%	1,669,661	100.00%
104 年	28	68.29%	-31.71%	75	60.48%	-39.52%	2,450,824	46.79%

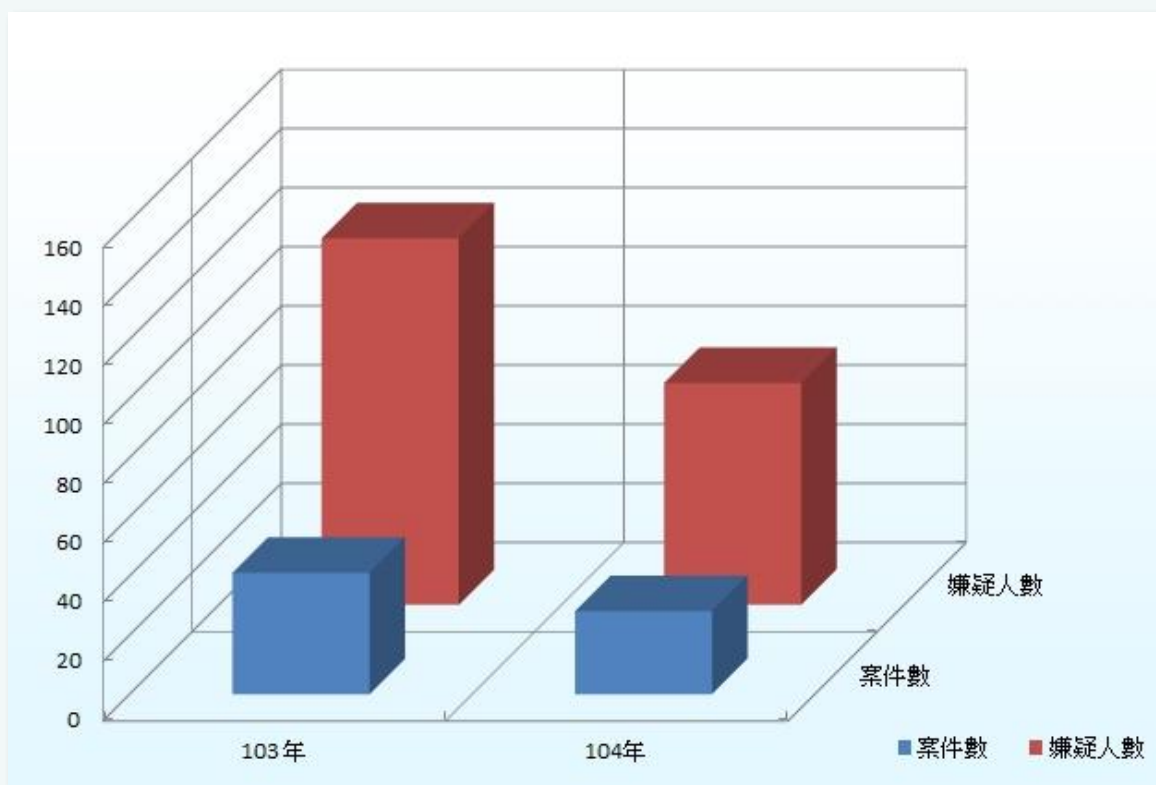


圖 2.25 近 2 年違反期貨交易法案件數及嫌疑人數比較

2.重要案例：

期貨交易法-睿○管理顧問公司王○亞等涉嫌違反期貨交易法案
王○亞係睿○管理顧問股份有限公司、浩○管理顧問有限公司及○森管理顧問有限公司實際負責人，同時係東○創新投資股份有限公司、○林創新投資股份有限公司、○峰創新投資股份有限公司、安○創新投資股份有限公司、○霆創新投資股份有限公司、○慶創新投資股份有限公司及德○創新投資股份有限公司負責人，綜理前揭睿○等公司一切決策事務；蔡○佳係王○亞配偶，亦係睿○、浩○及○森等 3 家公司負責人，負責該等公司總務、出納及資金管理事務。

王○亞、蔡○佳明知證券投資信託及顧問法第 5 條第 10 款所稱之全權委託投資業務及經營期貨經理事業，均依法須經金融監督管理委員會許可並發給許可證照，始得營業，竟基於欲藉代客操作獲利之犯意聯絡，非法經營全權委託投資業務及期貨經理事業，渠等自 100 年 8 月 29 日迄 103 年 10 月 1 日期間，陸續向陳○宣、瑞○投資股份有限公司、啟○投資股份有限公司及華○仕投資有限公司等共計募資 11 億 8,330 萬元，陸續設立東○創新投資股份有限公司、○林創新投資股份有限公司、安○創新投資股份有限公司、○霆創新投資股份有限公司、○慶創新投資股份有限公司及德○創新投資股份有限公司等，並將前揭所設立公司所募得之資金及個人資金 418 萬元，委託王○亞以睿○管理顧問股份有限公司、浩○管理顧問有限公司及○森管理顧問有限公司進行上市、上櫃公司股票及台指加權指數期貨投資，代操金額合計達 11 億 9,148 萬元。另以前揭公司每年年度終了決算當年度淨值增加(稅前)之 20%(即代操股票、期貨之獲利)作為績效獎金，年初資產淨值 2%作為管理費用，共計獲取不法利得計 8,237 萬 7,298 元。案經本局北部地區機動工作站移送及臺灣臺北地方法院檢察署起訴。

(十四) 違反保險法案件

1.數據比較：

本年移送違反保險法案件 2 案，較 103 年之 4 案，減少 50%；嫌疑人 7 人，較 103 年之 7 人，維持不變；涉案標的 2 億 8,207 萬 9,600 元，較 103 年之 4,151 萬 5,632 元，增加 579.46%。(詳表 2.03、2.04、2.24 及圖 2.26)。

2.重要案例：

保險法-佳○聯公司負責人蔡○青涉嫌違反保險法案

佳○聯有限公司負責人蔡○青，明知該公司未經主管機關金融監督管理委員會核准，不得兼營保險或類似保險之業務，竟自 93 年起至 103 年 4 月間向不特定購車客戶推銷「丟車賠車」竊盜損失差額補償保險，如客戶有意投保除先向保險公司投保竊盜險外，需再依車價高低支付 6,000 元至 1 萬元不等之竊盜損失差額補償保險保費，再由佳○聯公司支付 600 元至 1,300 元不等之保費，向國○產物保險股份有限公司等保險公司投保產品責任保險，由該等保險公司承擔購車客戶竊盜險自付額之 95%，餘自付額中之 5%及車輛折舊最高 25%則由佳○聯公司承擔。依金融監督管理委員會保險局認定，佳○聯公司上開營業行為，雖未以「保險」為名，惟已具備保險制度中之對價關係等要件，涉嫌經營類似保險業務違反保險法，經統計佳○聯公司收取竊盜損失差額補償保險保費達 1 億 2,064 萬 5,800 元。案經本局嘉義市調查站移送及臺灣高雄地方法院檢察署起訴。

表 2.24 近 2 年違反保險法案件比較統計

項目 年別	案件數 (件)	百分比	增減率	嫌犯數 (人)	百分比	增減率	涉案標 的(千元)	增減率
103 年	4	100.00%	100.00%	7	100.00%	100.00%	41,515	100.00%
104 年	2	50.00%	-50.00%	7	100.00%	0.00%	282,079	579.46%

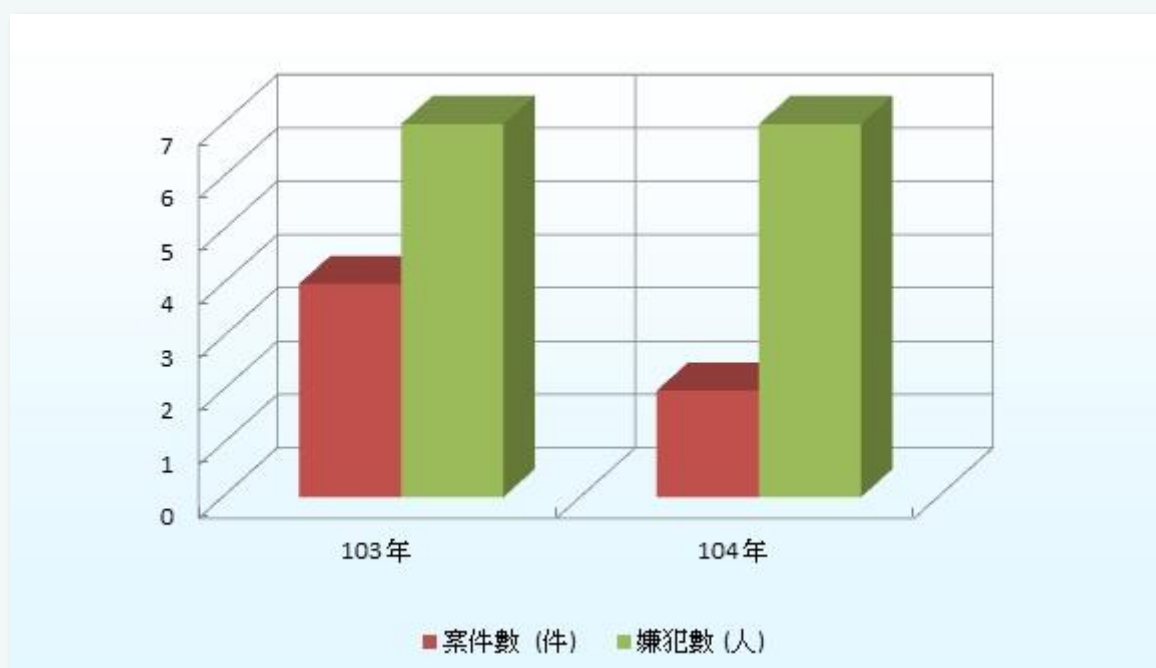


圖 2.26 近 2 年違反保險法案件數及嫌疑人數比較

(十五) 違反證券投資信託及顧問法案件

1. 數據比較：

本年移送證券投資信託及顧問法 9 案，較 103 年之 18 案，減少 50%；嫌疑人 20 人，較 103 年之 34 人，減少 41.18%；涉案標的 2 億 8,502 萬 9,216 元，較 103 年之 110 億 4,151 萬 5,632 元，減少 97.42%。(詳表 2.03、2.04、2.25 及圖 2.27)。

表 2.25 近 2 年其他破壞經濟秩序案件比較統計

項目 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的 (十元)	增減率
103 年	18	100.00%	100.00%	34	100.00%	100.00%	11,041,515	100.00%
104 年	9	50.00%	-50.00%	20	58.82%	-41.18%	285,029	-97.42%

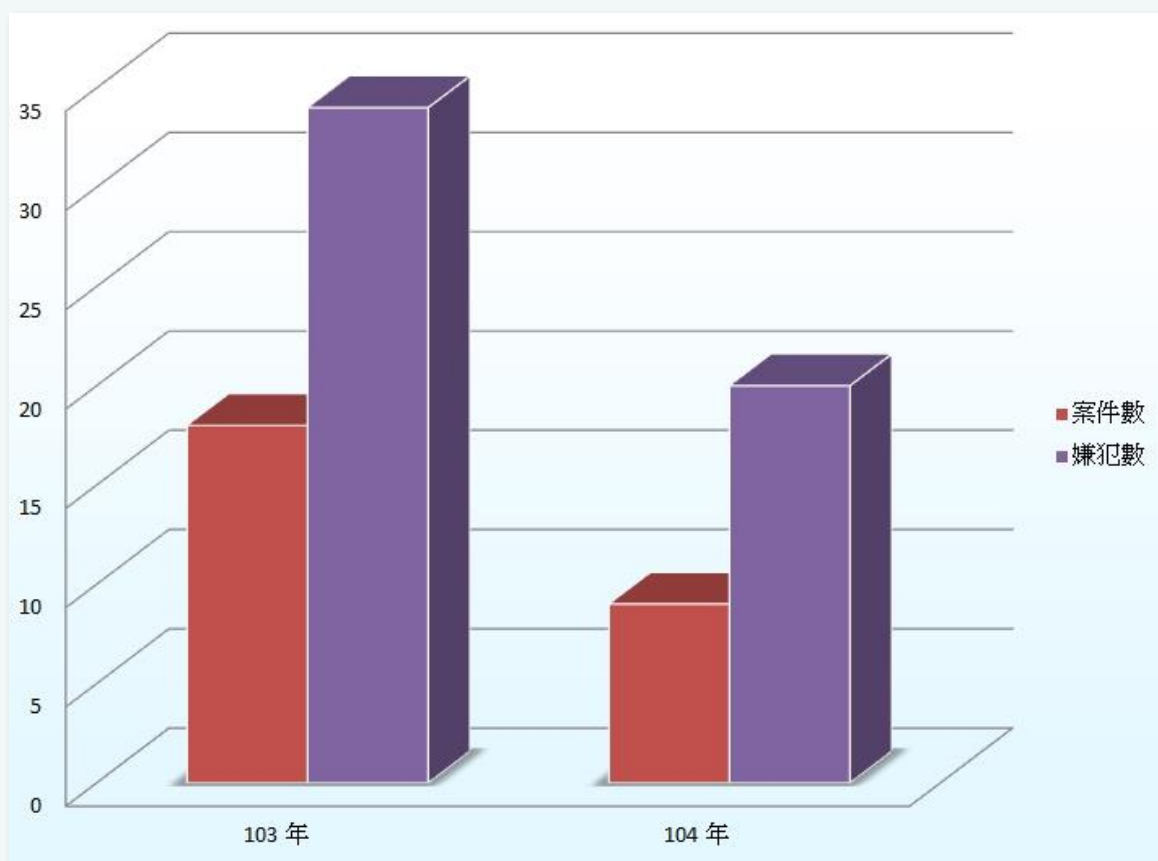


圖 2.27 近 2 年違反證券投資信託及顧問法案件數及嫌疑人數比較

2.重要案例：

證投法-香港 CGM 公司陳○文等涉嫌違反投信投顧法案

陳○文於 77 年至 100 年間擔任群○證券股份有限公司董事長；蘇○成自 86 年起歷任群○證券公司總稽核、承銷部協理、管理部人事處協理，自管理部副總經理職位退休後，擔任瑞○全球財富管理有限公司（下稱：CGM 公司）顧問迄今。緣群○證券公司為處理客戶境外基金投資等衍生性金融商品業務，於 88 年 1 月間轉投資設立瑞○財務顧問股份有限公司，員工泰半由群○證券公司或其子公司群○證券投資顧問股份有限公司轉任，年資仍累加計算，惟業務決策及人事聘用須報由群○證券公司相關部門核准。瑞○財顧公司下設產品（產品研發）、通路（負責原群○證券公司客戶）及直銷（負責新客戶開發）等部門，主要業務即係協助客戶在群○證券公司於英屬維京群島（BVI）轉投資設立 CFE 紙上公司，開立帳戶，俾進行境外基金等投資交易。

93 年間陳○文為規避證券投資信託及顧問法實施，竟佯裝轉售群○證券公司持有之 CFE 公司股權，並解散瑞○財顧公司，俾形式上符合法令要求，實際上另於 93 年 9 月 10 日在香港註冊成立 CGM 公司，安排由瑞○財顧公司員工全數轉任，並將 CFE 公司所有客戶移歸 CGM 公司承接處理，俾利管理。

陳○文及蘇○成明知 CGM 公司未經主管機關許可，且渠等未經核准或申報生效，不得在我國從事向不特定人募集證券投資信託基金、從事證券相關商品之投資或交易等業務，並逐年訂定 CGM 公司業績目標，在臺開發客戶，經營銷售境外基金，並就商品提供分析意見或推介建議證券投資顧問等業務行為，藉由業務員在臺接洽不特定客戶，向其推薦及投資顧問於香港發行之華夏等多檔境外基金公司產品後，由該等客戶逕行以電話下單或透過任職於 CGM 公司設在臺北市辦公室助理李○穎，將購買（或贖回）指示傳真至香港之

交易後台，復由客戶逕行將購買商品交易款項匯至 CGM 公司設於香港匯豐商業銀行等境外帳戶完成交易後，再由李○穎等人送達轉寄客戶轉帳單或其他相關交易文件。前揭 CGM 公司財務顧問於招攬客戶成交後，得獲取每筆交易手續費 50% 之佣金，年度總收入達美元 12 萬元以上者，另得給予超額獎金。陳○文等人藉 CGM 公司實際在臺經營證券投資顧問業務，自 94 年起以此模式銷售境外基金總額合計逾美元 2 億 5,571 萬 3,740.93 元（折合約新臺幣七十餘億元）。案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

（十六）違反商業會計法案件

1. 數據比較：

本年移送違反商業會計法 9 案，較 103 年之 10 案，減少 10%；嫌疑人 22 人，較 103 年之 38 人，減少 42.11%；涉案標的 1 億 8,385 萬 1,905 元，較 103 年之 27 億 6,109 萬 5,280 元，減少 93.34%。（詳表 2.03、2.04、2.26 及圖 2.28）。

2. 重要案例：略

（十七）違反公司法案件

1. 數據比較：

本年移送違反公司法 51 案，較 103 年之 24 案，增加 112.50%；嫌疑人 127 人，較 103 年之 100 人，增加 27%；涉案標的 3,700 萬元，較 103 年之 1,800 萬元，增加 105.56%。（詳表 2.03、2.04、2.27 及圖 2.29）。

2. 重要案例：略

表 2.26

表 2.26 近 2 年違反商業會計法案件比較統計

項目 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的 (千元)	增減率
103 年	10	100.00%	100.00%	38	100.00%	100.00%	2,761,095	100.00%
104 年	9	90.00%	-10.00%	22	57.89%	-42.11%	183,851	-93.34%

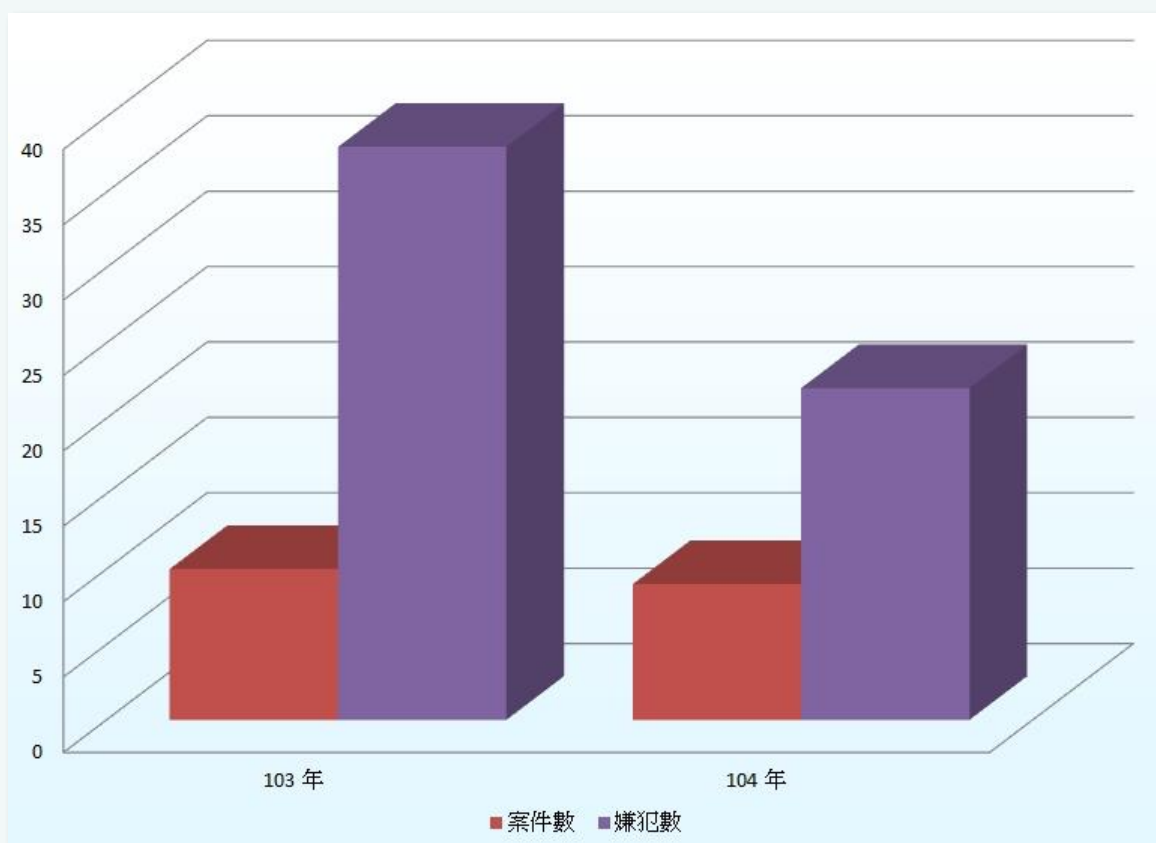


圖 2.28

圖 2.28 近 2 年違反商業會計法案件數及嫌疑人數比較

表 2.27 近 2 年違反公司法案件比較統計

項目 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標 的(千元)	增減率
103 年	24	100.00%	100.00%	100	100.00%	100.00%	18,000	100.00%
104 年	51	212.50%	112.50%	127	127.00%	27.00%	37,000	105.56%

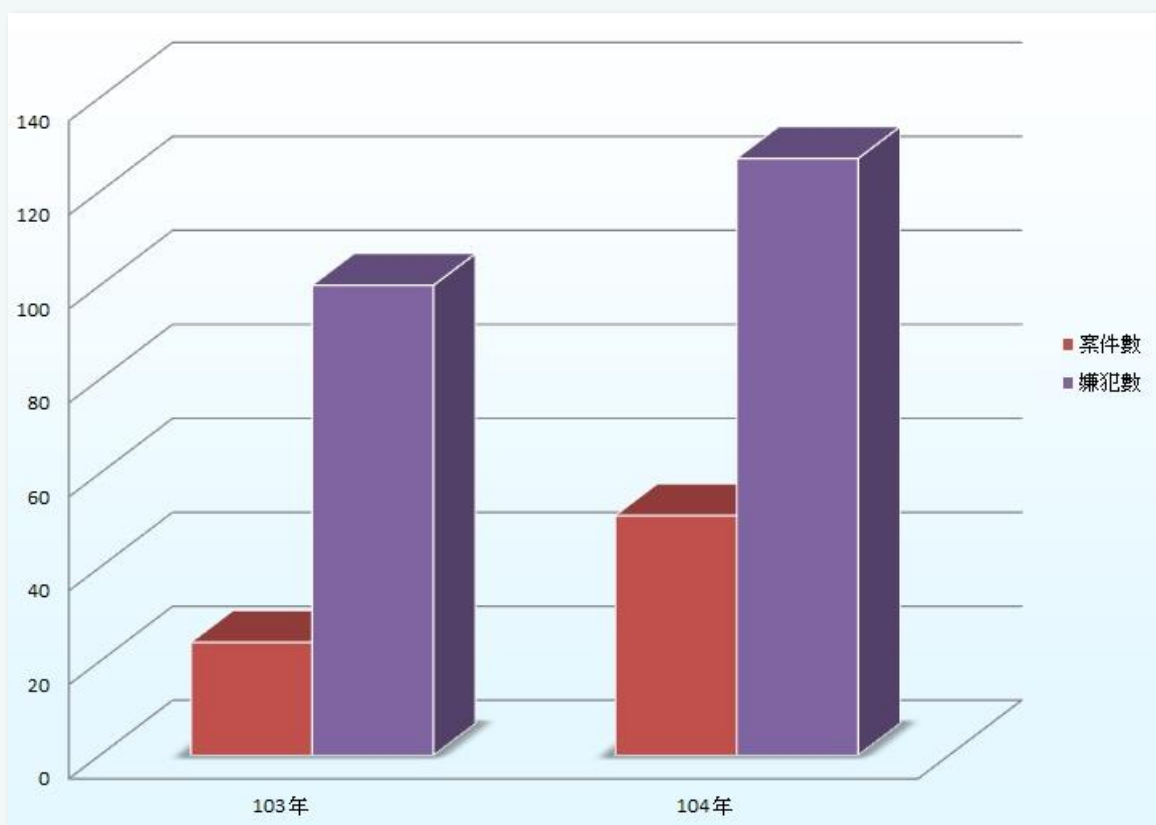


圖 2.29 近 2 年違反公司法案件數及嫌疑人數比較

(十八) 妨害電腦使用案件

1. 數據比較：

本年移送妨害電腦使用 5 案，較 103 年之 7 案，減少 28.57%；嫌疑人 9 人，較 103 年之 11 人，減少 18.18%；涉案標的 144 萬 9,825 元，較 103 年之 897 萬 3,380 元，減少 83.85%（詳表 2.03、2.04、2.28 及圖 2.30）。

2. 重要案例：略

表 2.28

表 2.28 近 2 年妨害電腦使用案件比較統計

項目 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標 的(千元)	增減率
103 年	7	100.00%	100.00%	11	100.00%	100.00%	8,973	100.00%
104 年	5	71.43%	-28.57%	9	81.82%	-18.18%	1,449	-83.85%

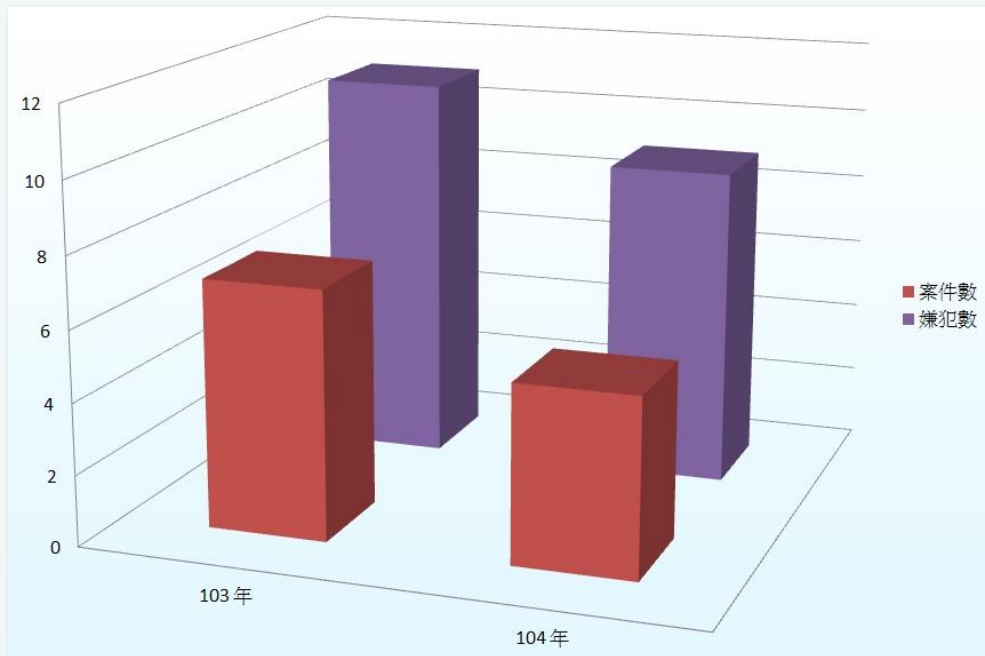


圖 2.30

圖 2.30 近 2 年妨害電腦使用案件數及嫌疑人數比較

(十九) 妨害農工商案件

1. 數據比較：

本年移送妨害農工商 37 案，較 103 年之 40 案，減少 7.50%；嫌疑人 39 人，較 103 年之 49 人，減少 20.41%；涉案標的 182 萬 437 元，較 103 年之 5,771 萬 6,784 元，減少 96.85%。(詳表 2.03、2.04、2.29 及圖 2.31)。

2. 重要案例：

妨害農工商-臺灣艾○克公司涉嫌妨害農工商案

陳○美為臺灣艾○克股份有限公司之實際負責人，江○緯為總經理特助，阮○庭為研發部主管，徐○誠為北部業務主管，洪○洋為中部業務，陳○強為倉管，廖○文、賴○圻均為秘書。艾○克公司係以進口化粧品及化學原料，並批發予國內各大生產化粧品之廠商為業。渠等竟共同基於行使偽造私文書之犯意，利用該公司出售商品之流程漏洞，係由徐○誠、洪○洋等業務接獲客戶之訂單後，會詢問倉管陳○強關於商品之期限，若期限已逾期或不符合客戶要求之效期，則以 EMAIL、LINE 或口頭方式請示陳○美、江○緯之同意後，由秘書廖○文、賴○圻或研發部主管阮○庭負責修改品質分析報告，依廠商之需求變造有效期限後，再交由徐○誠、洪○洋等業務交付予廠商，足生損害於原廠對於品質分析報告內容之正確性。

徐○誠、洪○洋等人於銷售公司產品時，接獲下游客戶通知要求產品需為歐美國家所生產時，即請示陳○美、江○緯之同意後，由秘書廖○文、賴○圻或研發部主管阮○庭負責偽造各該品項之品質分析報告、物質安全資料表後，標示該等產品為歐美廠商 **Payan Bertrand**、**Ennagram** 等公司所生產，再由徐○誠、洪○洋交付廠商，足生損害於原廠對於品質分析報告、物質安全資料表內容之正

確性。案經本局臺北市調查處移送及臺灣士林地方法院檢察署緩起訴。

表 2.29 近 2 年妨害農工商案件比較統計

項目 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標 的(千元)	增減率
103 年	40	100.00%	100.00%	49	100.00%	100.00%	57,716	100.00%
104 年	37	92.50%	-7.50%	39	79.59%	-20.41%	1,820	-96.85%

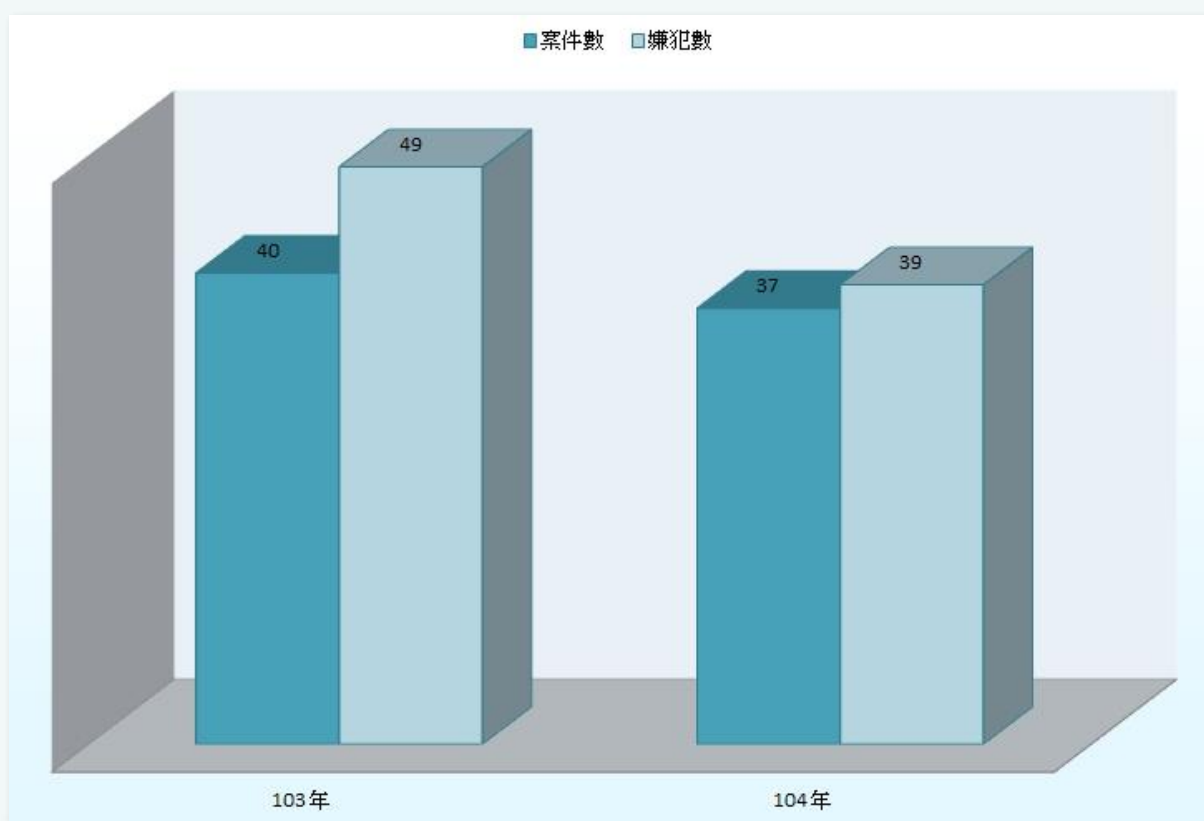


圖 2.31 近 2 年妨害農工商案件數及嫌犯人數比較

(二十) 違反公平交易法案件

1. 數據比較：

本年移送違反公平交易法 3 案，較 103 年之 7 案，減少 57.14%；
 嫌疑人 6 人，較 103 年之 34 人，減少 82.35%；涉案標的 1 億 2,891
 萬 8,075 元，較 103 年之 1 億 8,476 萬 6,125 元，減少 30.23%。
 (詳表 2.03、2.04、2.30 及圖 2.32)。

2. 重要案例：略

表 2.30

表 2.30 近 2 年違反公平交易法案件比較統計

項目 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標 的(千元)	增減率
103 年	7	100.00%	100.00%	34	100.00%	100.00%	184,766	100.00%
104 年	3	42.86%	-57.14%	6	17.65%	-82.35%	128,918	-30.23%

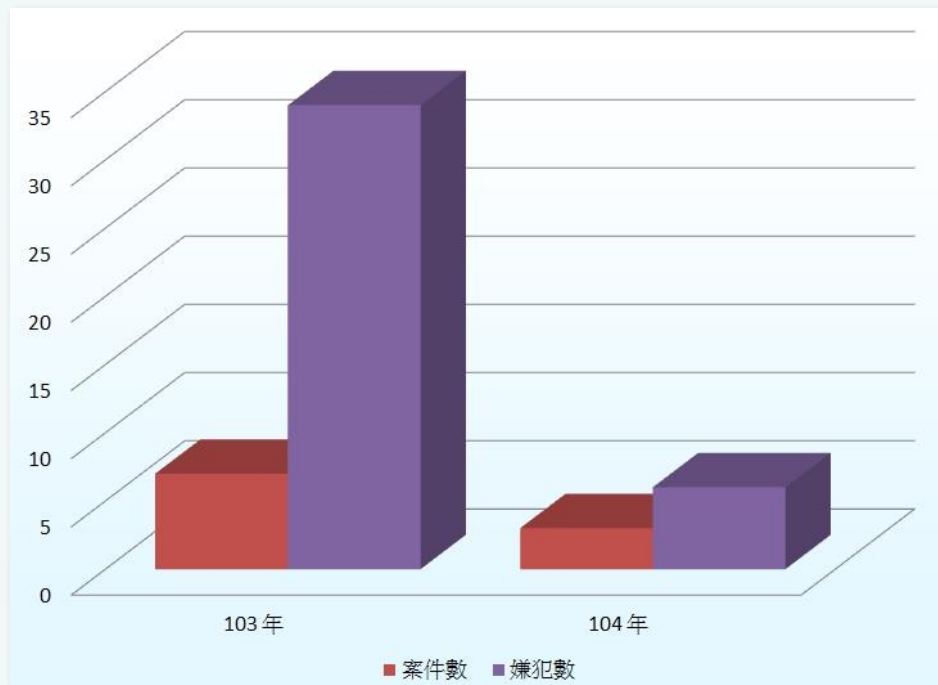


圖 2.32

圖 2.32 2 年違反公平交易法案件數及嫌疑人數比較

(二十一) 其他經濟犯罪案件

1. 數據比較：

本年移送違反公平交易法 5 案，較 103 年之 10 案，減少 50%；
嫌疑人 10 人，較 103 年之 24 人，減少 58.33%；涉案標的 686
萬 6,050 元，較 103 年之 80 億 7,584 萬 9,896 元，減少 99.91%。
(詳表 2.03、2.04、2.31 及圖 2.33)。

2. 重要案例：略

二、一般犯罪案件

(一) 數據比較：

本年移送一般犯罪案件 441 案，較 103 年之 371 案，增加 18.87%；
嫌疑人 673 人，較 103 年之 619 人，增加 8.72%；涉案標的 3 億 9,076
萬 3,576 元，較 103 年之 7 億 2,910 萬 7,649 元，減少 46.41%。(詳
表 2.03、2.04、2.32 及圖 2.34)

案件型態：

1. 偽造文書 85 案。
2. 違反槍砲彈藥刀械管制條例 7 案
3. 違反危害健康之法令 328 案
4. 違反疫病管理之法令 0 案
5. 侵害人民隱私及私密之罪 5 案
6. 違反環境生態保護之法令 8 案
7. 其他一般 8 案。

(詳表 2.03、2.04、2.33 及圖 2.35)

表 2.31

表 2.31 近 2 年其他經濟犯罪案件比較統計

項目 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的 (千元)	增減率
103 年	10	100.00%	100.00%	24	100.00%	100.00%	8,075,849	100.00%
104 年	5	50.00%	-50.00%	10	41.67%	-58.33%	6,866	-99.91%

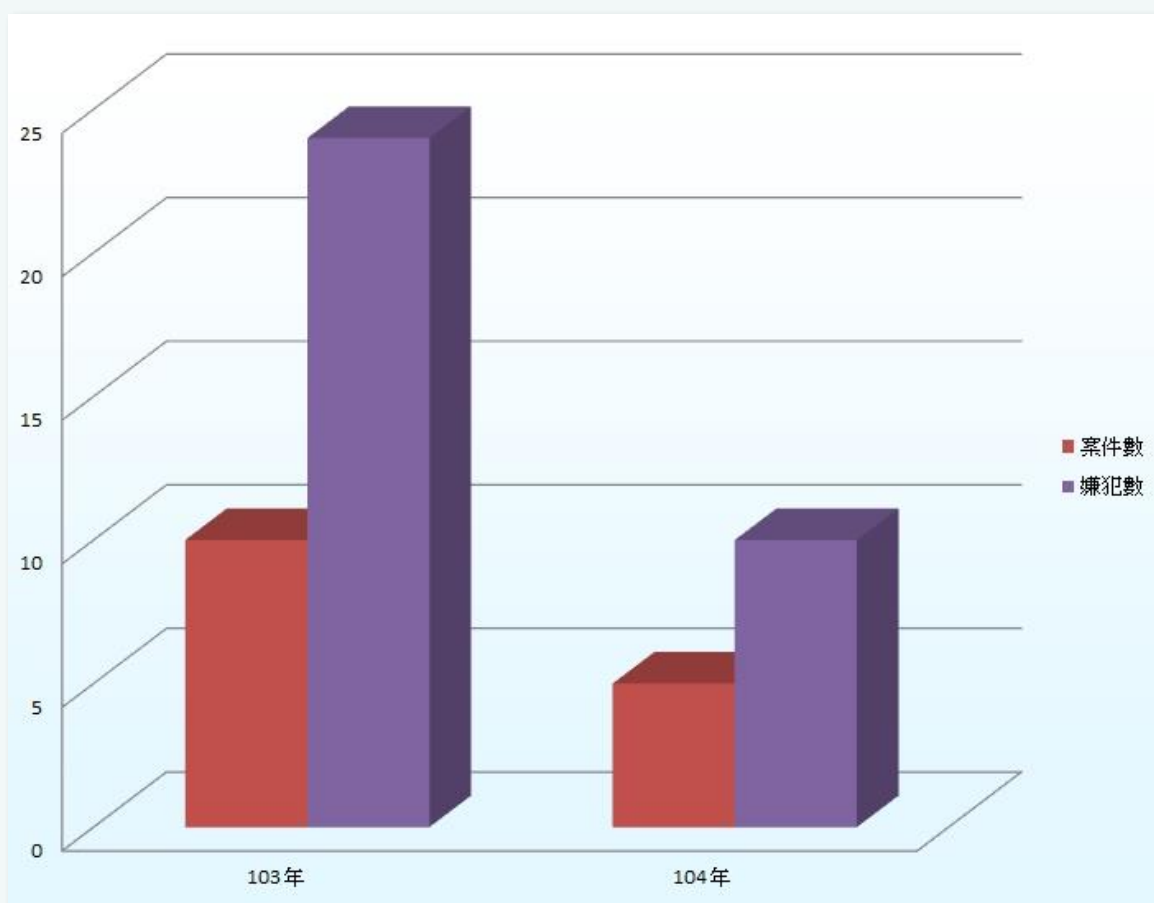


圖 2.33

圖 2.33 近 2 年其他經濟犯罪案件數及嫌疑人數比較

表 2.32 近 2 年一般犯罪案件比較統計

項目 年別	合計							
	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的	增減率
103 年	371	100.00%	100.00%	619	100.00%	100.00%	729,107,649	100.00%
104 年	441	118.87%	18.87%	673	108.72%	8.72%	390,763,576	-46.41%

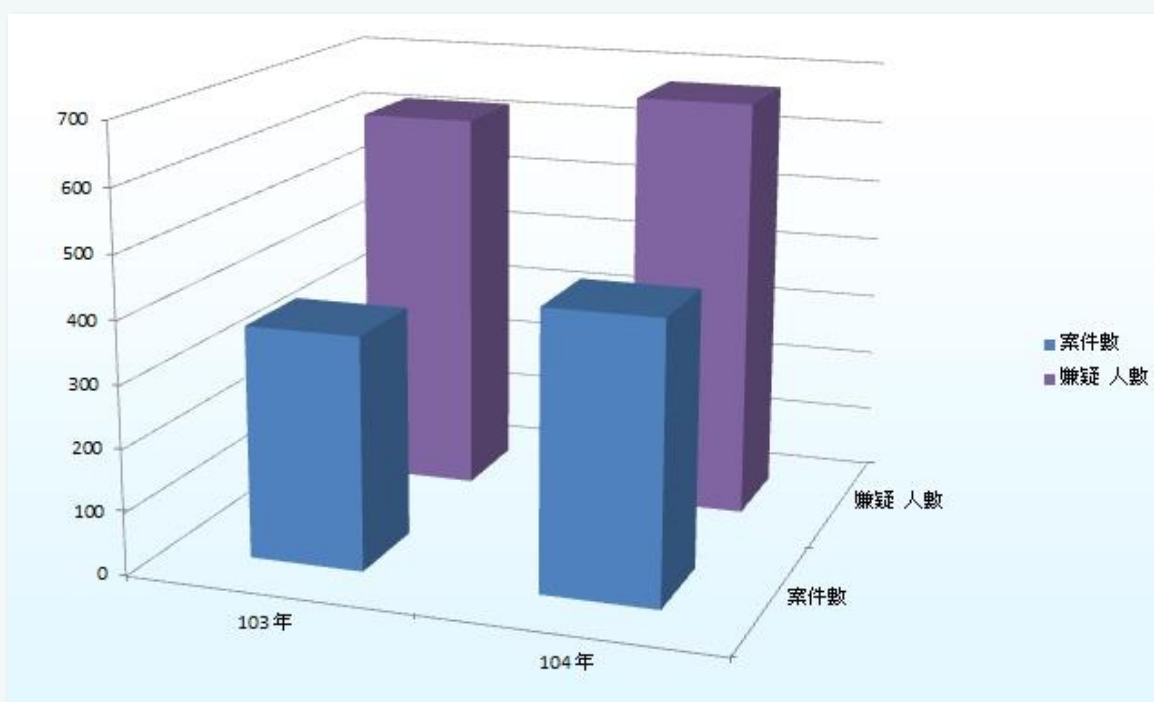


圖 2.34 近 2 年一般犯罪案件比較統計

表 2.33 近 2 年一般犯罪案件型態比較統計

項目 年別	偽造文書		違反槍砲彈藥刀械管制條例		違反危害健康之法令		違反疫病管理之法令		侵害人民隱私及私密之罪		違反環境生態保護之法令		其他	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
103 年	72	120	2	3	285	480	3	3	0	0	2	2	7	11
104 年	85	123	7	7	328	501	0	0	5	13	8	21	8	8

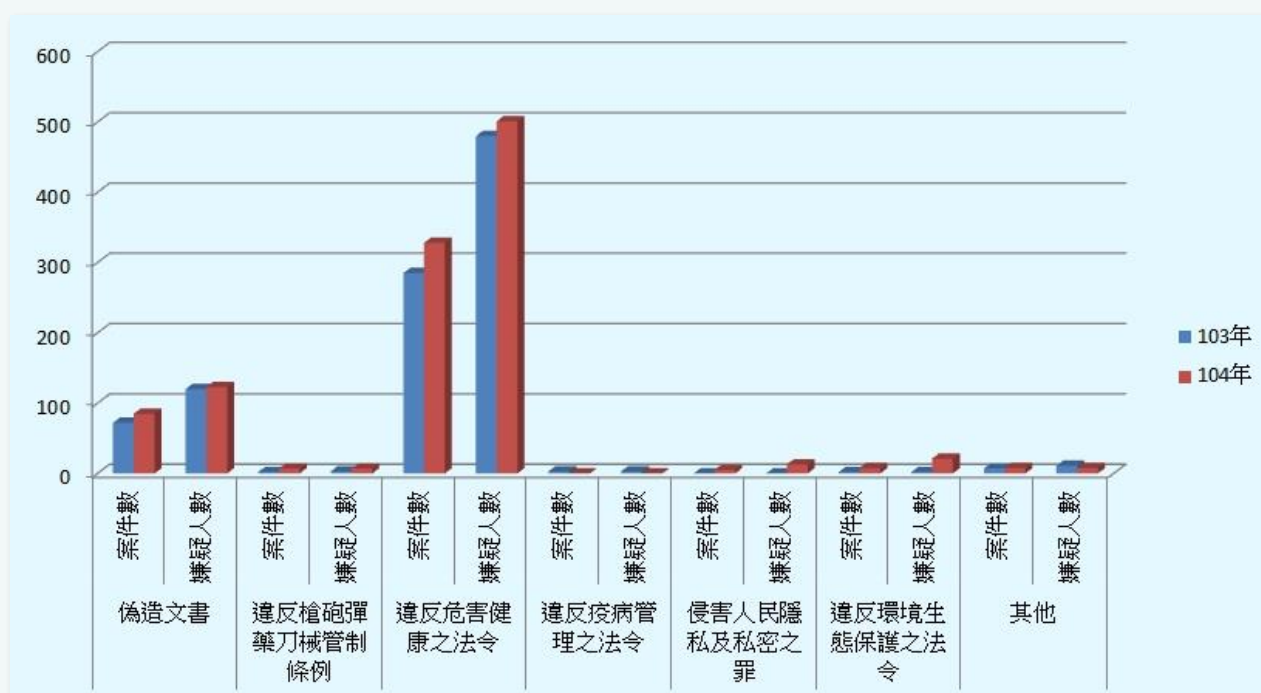


圖 2.35 近 2 年一般犯罪案件型態比較

(二) 重要案例：

(1)違反槍砲彈藥刀械管理條例–潘○飛涉嫌違反槍砲彈藥刀械管理條例案

高雄市民潘○飛於 104 年元月間經由綽號「黑人」男子介紹認識綽號「大鼻仔」，當時該「大鼻仔」男子即要潘員提供其兄潘○龍之港區通行證予其拍照，並要求潘員提供自己照片供渠偽造高雄港區通行證，104 年 3 月間該「大鼻仔」男子將偽造完成之高雄港區通行證交予潘員，104 年 7 月 3 日傍晚 18 時許，綽號「大鼻仔」男子與潘嫌相約碰面並指示潘員前往停泊於高雄港 77 號碼頭馬紹爾群島共和國籍「茹春輪」〈ARUNA IPSA〉貨輪中間暗處拿取包裹，潘員即於當〈3〉日晚間 7 時許騎乘機車前往高雄港 77 號碼頭，持「大鼻仔」偽造之潘員胞兄潘○龍名義之高雄港區人員定期通行證抵達管制區，並進入「茹春輪」第一層甲板之廁所內拿取該包裹後離開，當潘員步行至高雄港 77 號碼頭貨櫃檢查站旁機車停車場準備離開時即遭專案組人員逮捕，當場自潘員隨身攜帶之黑色背包內查獲走私入境之制式手槍 3 把、子彈 89 發及彈匣 6 只，經送內政部警政署刑事警察局鑑定，認均具殺傷力，潘員所為涉嫌違反槍砲彈藥刀械管制條例、懲治走私條例及刑法偽文罪。案經本局航業調查處高雄調查站移送及臺灣高雄地方法院檢察署起訴。

(2)偽劣農藥–雋○公司傅○重等涉嫌違反農藥管理法案

雋○公司傅○重、陳○楠及傅○蕓 3 人明知農藥非經主管機關申請檢驗合格，核准登記發給許可證後，不得擅自製造、加工、分裝或輸入，且行政院農業委員會明文禁止大陸地區生產、製造之農藥成品進口、輸入臺灣境內，竟共同基於輸入偽農藥意圖不法所有之犯意聯絡，由傅○重指示傅○蕓向大陸地區河北威○生物化工股份有限公司等公司購買阿巴汀、亞滅培、因滅汀、固殺草、亞托敏、伏寄普、待克利、克收欣、益達胺、芬普尼、達滅芬及鋅錳乃浦等

農藥成品及原體後轉運送至越南青○公司，上述採購品項在未從事任何加工即由該青○公司人員以該公司名義重新貼上相同品項、批號、數量之「嘜頭」(即 shipping mark，產品進口標示)後裝櫃，並由雋○公司支付農藥價格 3%至 4%不等之佣金予越南青○公司，作為取得該公司輸出許可證、出口單據(裝箱單、商業發票)之代價，以此方式佯裝為越南青○公司製造並合法輸出至臺灣之農藥成品。自 102 年 1 月 1 日至 103 年 8 月 20 日止，雋○公司以上述方式自大陸地區經越南青○公司轉換貨櫃輸入臺灣之阿巴汀、亞滅培、因滅汀、固殺草、亞托敏、伏寄普、待克利、克收欣、益達胺、芬普尼、達滅芬及鋅錳乃浦等偽農藥約 417 公噸 347 公斤，約佔同時期雋○公司進口農藥總量 869 公噸 392 公斤之 48%。

傅○重等 3 人將農藥許可證、農藥販賣執照、包裝單、船公司到貨通知、提單及越南青○公司開立不實之商業發票，委託不知情之代○報關股份有限公司、協○報關有限公司將前開向大陸地區購買之農藥成品虛偽報關為越南青○公司生產之農藥成品進口後，交由安○特有限公司、瑞○植物保護股份有限公司、聯○農業科技股份有限公司分裝，並貼上雋○公司國內合格農藥許可證號及標示製造廠為越南青○公司標籤之偽農藥成品販售至全國各地不知情之農藥行及農民，致使其等誤認為所購買係越南合法進口之農藥。自 102 年起，雋○公司將因滅汀(廠牌名稱：清虫，5%水溶性粒劑)、亞托敏(廠牌名稱：世界稱，23%水懸劑)及鋅錳乃浦(廠牌名稱：美生-45，80%可濕性粉劑)等直接購自大陸地區經越南轉換櫃之偽農藥，販售予泰○股份有限公司等多家下游廠商，案經本局中部地區機動工作站移送及臺灣苗栗地方法院檢察署起訴。

(3)偽劣化粧品-兆○家品公司黃○明涉嫌違反化粧品衛生管理條例案

兆○家品公司負責人黃○明、鴻○企業行及柏○公司實際負責人陳○宇明知鴻○企業行、柏○公司均未領有化粧品工廠登記證，竟共同基於未經領有工廠登記證而為化粧品製造之犯意聯絡，自 102 年間起，於未領有工廠登記證之高雄市大寮區仁愛路處所生產、製造「輕身體豔」系列之香水沐浴乳、薰衣草沐浴乳及草本洗髮乳等化粧品，並陸續以鴻○企業行、柏○公司名義於象○企業社等賣場門市，販售予民眾使用。嗣後陳○宇更將前揭「輕身體豔」系列等化粧品，竄改瓶身標識製造地址及工廠登記編號，並加以裝填沐浴乳後販售。另黃○明委由陳○宇代工製造「Vira Feisi 紅石榴沐浴露 500ml」等 11 項化粧品時，由陳○宇提供不實工廠製造地址及登記編號予黃○明製作產品瓶身標籤，由兆○公司銷貨並公開陳列於全○公司、寶○國際公司等知名賣場門市販售，經搜索查獲前開各類型非法化粧品共 2 萬 1,842 瓶，總容量達 1 萬 4,646.8 公升，案經本局高雄市調查處移送及臺灣高雄地方法院檢察署起訴。

(4)偽劣假藥—林○鋒等涉嫌違反藥事法案

林○鋒、陳○淑及陳○同 3 人基於輸入、販售偽禁藥品、侵害商標權及牟取不法利益之犯意，由林○峰、陳○淑接洽聯繫販售偽禁藥之大陸地區男子賴○明，並以威而鋼每顆 1.5 元，犀利士每顆 2.5 元，諾美婷每顆 1.8 元，「三體牛鞭」每盒 300 元(外包裝及運費另計)等價格，於 102 年 1 月至 103 年 1 月間，以電話向賴○明分批訂購大陸地區仿製之「威而鋼」、「犀利士」、「諾美婷」及大陸地區生產之「三體牛鞭」、「牛寶」等偽禁藥品達 24 萬 3,000 顆以上，賴員復委託不知情之東○快遞等貨運公司以快遞方式運送來臺，貨款則由林○鋒先行墊付，再由陳○淑委託柯○姬等大陸來臺定居人士協助匯款至林○鋒設於中國建設銀行東莞長安分行帳戶內，俟陳○淑依賴員所告知取貨聯絡電話及貨單單號領取藥品或外包空

罐後，旋即分裝後，連同林○鋒於潛逃大陸前，所遺留尚未販售完畢之偽造「維骨力」及賴○明主動推銷試賣之「樂威壯」(LEVITRA)等偽禁藥指示陳○同負責遞送，並以「威而鋼」每罐(30顆裝)500至600元、「犀利士」每盒(4顆裝)100至110元、「諾美婷」每罐(30顆裝)1,000元、「三體牛鞭」每盒(內含15小罐)500至600元、「牛寶」每盒(內含15小罐)800元、「樂威壯」每盒(4顆裝)100元；「維骨力」每罐(500顆裝)1,200元之價格，販售予知情之陳○海、童○綸、黃○美等中盤商及下游零售商。

陳○海等中盤商復基於販賣偽禁藥、侵害商標權及牟利犯意，以罐裝「威而鋼」每罐900至1,500元、盒裝「威而鋼」每盒200元至250元、「犀利士」每盒250元至400元、「諾美婷」每罐高於1,000元、「三體牛鞭」每盒1,000元、「牛寶」每盒1,300元等之價格，分別販售予知情之零售商尙○禮品店等19家下游零售商，再以「威而鋼」每顆200至450元、「犀利士」每盒1,400元價格，轉售予不特定民眾食用，致有損害美商輝瑞公司、美商禮來大藥廠、義大利商羅特芳公司權益。

嗣後上開嫌疑人所輸入及販售之偽造「威而鋼」、「犀利士」、「諾美婷」、「樂威壯」、「維骨力」及大陸地區產製之「三體牛鞭」、「牛寶」，經抽樣分送法務部調查局、美商輝瑞公司、美商禮來大藥廠及大統貿易公司化驗檢定，其中「威而鋼」、「犀利士」、「維骨力」均為仿製之偽藥、「樂威壯」為含有壯陽藥 Sildenafil(係威而鋼主成分)成分之西藥、「諾美婷」則含 Sibutramine(係禁藥諾美婷主成分)；以及「三體牛鞭」、「牛寶」均含有壯陽藥 Sildenafil 成分及解熱鎮痛劑 Acetaminophen 成分之西藥。

另陳○海明知「威馬」、「金鋼水」、「蝶戀花」等持久液均為含西藥成分之偽藥，且均未經主管機關核准在國內販售，竟基於販售偽藥商品牟利之犯意，以每瓶200元代價向基資年籍不詳之甘姓香港

籍女子購入後，再以每瓶 220 元價格伺機轉售予不特定民眾使用，危害民眾身體健康。而上開「威馬」、「金鋼水」、「蝶戀花」等持久液經送法務部調查局化驗檢定為含局部麻醉劑 Lidocane 成分之西藥、「蝶戀花」持久液則含 Bufalin(具局部麻醉作用)成分之西藥，案經本局高雄市調查處移送及臺灣新北地方法院檢察署起訴。

(5) 食品安全-余○全涉嫌違反食品安全衛生管理法案

余○全係桃園市明○國際有限公司及明○貿易有限公司負責人，專事鰻魚等水產進出口及買賣業務，兼營小型魚產加工業。緣於 104 年 2 月初，屏東縣宏○冷凍食品股份有限公司負責人蔡○棠委託余○全向臺灣沿海養殖業者購買活鰻魚，計劃進行加工製成「蒲燒鰻魚片」外銷。余○全遂透過仲介人王○川，向雲林縣口湖鄉鰻魚養殖業者謝○山收購養殖活鰻魚，雙方於 104 年 2 月上旬達成買賣協議後，並依雲林縣當地鰻魚買賣慣例，委請雲林縣第二鰻蝦生產合作社派員作為第三方公正人士，三方分別於 104 年 2 月 12 日及 14 日，二次會同赴謝○山鰻魚養殖場第 6 池，進行活鰻魚抽樣送驗作業，俟該等鰻魚樣品經台灣區鰻蝦輸出業同業公會水產品檢驗中心分別於 104 年 2 月 15 日及 18 日檢驗合格後，余○全遂於 104 年 3 月 1 日，委託仲介人王○川，赴上開謝○山鰻魚養殖場第 6 池，進行活鰻魚捕撈作業，同時並依上開買賣慣例，三方進行第三次活鰻魚抽樣，並冰存於雲林縣第二鰻蝦生產合作社備用。隨後，余○全即於當(1)日將總重量為 5,050.8 公斤鰻魚(含活鰻魚 4904.4 公斤及死鰻魚 146.4 公斤)，運送至屏東縣宏○公司交貨並進行加工。宏○公司於進行該批活鰻魚加工同時，曾於 104 年 3 月 3 日，將該批活鰻魚自主抽樣送請台灣檢驗科技股份有限公司 (SGS)，檢驗是否含非法或有毒成分，嗣於 104 年 3 月 6 日，該公司接獲台灣檢驗科技股份有限公司測試報

告，驗出該批活鰻魚含有 1.7 ppb「孔雀綠」(Malachite green) 及 30.3 ppb「還原型孔雀綠」(Leucomalahite green) 等食品禁藥成分；宏○公司復於 104 年 3 月 10 日，將該批已加工成為「白燒鰻魚片」(即「蒲燒鰻魚片」之半成品)抽樣，轉請台灣區鰻蝦輸出業同業公會水產品檢驗中心進行複驗，結果仍驗出該等「白燒鰻魚片」含有 1.20 ppb「孔雀綠」及 23.57 ppb「還原型孔雀綠」等食品禁藥成分。宏○公司隨即停止加工，並要求余○全無條件悉數回收總量為 2,811 公斤之「白燒鰻魚片」同時追償 281 萬 6,619 元。余○全回收、貯存該批「白燒鰻魚片」後，因不堪上開貨品巨額金錢損失，竟基於加工、調配、貯存有毒或含有人體健康物質食品之犯意，在該公司水產加工廠內指示不知情之員工，將該批「白燒鰻魚片」逐批加工、調配製成「蒲燒鰻魚片」，貯存於該水產加工廠冷凍庫，準備內銷予不知情之下游廠商及消費大眾。

本案於 104 年 4 月 27 日會同桃園市政府衛生局人員前往明○國際有限公司水產加工廠冷凍庫依法執行搜索、稽查，當場查扣上開「白燒鰻魚片」及加工調製之「蒲燒鰻魚片」成品共計 2,891 公斤暨冷凍庫 1 只、烤線設備 1 組。上開查扣之「白燒鰻魚片」及「蒲燒鰻魚片」，經桃園市政府衛生局人員當場取樣送驗結果，「蒲燒鰻魚片」含 2.96 ppb「還原型孔雀綠」禁藥成分；「白燒鰻魚片」(原裝)含 2.31 ppb「還原型孔雀綠」禁藥成分；「白燒鰻魚片」(散裝)含 2.65 ppb「還原型孔雀綠」禁藥成分，案經本局嘉義縣調查站移送及臺灣桃園地方法院檢察署起訴。

(6)野生動保-陳○敏涉嫌違反野生動物保育法案

陳○敏係大陸地區人士，亦為大陸地區廣東省汕頭市澄○遠東國蘭有限公司負責人，林○雄以進出口及銷售藝品為業，吳○清為高○

國際物流有限公司(下稱高○公司)經理，高○公司係以承攬兩岸小三通之貨運運輸為主要業務，陳○敏委託高○公司循小三通路線運送貨品至大陸地區廣東省汕頭市，均係透過林○雄與吳○清接洽辦理託運事宜。

陳○敏曾於 103 年 4 月間因私運輸入保育類野生動物之象牙產製品，並由高○公司代收存放，經臺灣臺中地方法院檢察署檢察官處以緩起訴處分，仍不知悔改，竟賡續基於私運輸出保育類野生動物產製品之管制物品銷售牟利之犯意，於今年 7 月間，與林○雄共同謀議委託高○公司經理吳○清先行陳列販賣，伺機將林○雄所有來源不明且未依法登記、備查之福祿壽喜(大)4 尊、福祿壽喜(小)3 尊、仙女象牙雕件 1 尊、象牙鏤空雕件 1 尊、原牙及半成品各 2 根之象牙等保育類動物產製品挾帶混裝在貨物夾層，循小三通路線自金門輸往大陸地區，經本局臺中市處獲報於 103 年 8 月 15 日派員至高○公司執行搜索，並扣押前述保育類動物產製品，經送本局鑑識科學處、行政院農業委員會鑑定出 12 件確屬保育類瀕臨絕種野生動物象牙產製品，亦屬華盛頓公約附錄一物種之產製品，案經本局臺中市調查處移送及臺灣臺中地方法院檢察署緩起訴。

(7)非法竊聽-黃○輝涉嫌妨害秘密案

黃○輝係智慧型手機竊聽軟體販賣網站「20kapp」(網址：<http://www.20kapp.com>)之網域申登人及實際經營者；緣自 102 年間起，黃員以人民幣 4 萬元之代價，向年籍姓名不詳自稱「Leo」之香港男子購買具備竊取他人手機資料功能之木馬程式後，即基於意圖營利供給場所、工具或設備，便利他人窺視竊聽之犯意，架設前述網站，並宣稱該程式軟體具備竊聽通話紀錄、簡訊紀錄、衛星定位、網路定位及 LINE 文字訊息等功能，招攬有窺視及竊聽

他人非公開活動、言論、談話需求之民眾上網訂購，俟所聯繫之客戶有意購買，黃員即以電子信箱與買家聯絡及確認交易，再以每月使用費 600 元之代價出售該木馬程式軟體，並提供渠設於國泰世華商業銀行屏東分行及中華郵政股份有限公司屏東永安郵局帳戶供買家匯款。黃員於接獲買家訂單後，若經成功將竊聽軟體安裝於被竊聽者手機內，再以該網站後臺管理權限，開通付費買家之帳號密碼，則被竊聽手機內之非公開活動、言論、談話等內容即可經由該竊聽軟體蒐集並上傳至「20kapp」網站伺服器內，買家輸入自行註冊之帳號密碼，即可瀏覽被竊聽手機內之前述內容，案經本局臺南市調查處移送及臺灣屏東地方法院檢察署起訴。

三、企業肅貪案件

(一) 數據比較：

1. 數據比較：

本年移送企業肅貪案件 117 案，較 103 年之 121 案，減少 3.33%；嫌疑人 513 人，較 103 年之 438 人，增加 17.12%；涉案標的 536 億 4,613 萬元，較 103 年之 97 億 221 萬元，增加 452.93%。(詳表 2.34、2.35 及圖 2.36)

表 2.34 104 年與 103 年企業肅貪案件統計

犯罪型態		104 年			103 年		
		案數	嫌疑人	犯罪標的 (萬元)	案數	嫌疑人	犯罪標的 (萬元)
(一) 股市犯罪	小計	68	372	4,763,187	82	364	749,061
	詐偽募集或發行	12	95	504,408	3	6	11,227
	違約交割	2	4	12,148	0	0	0
	異常交易操縱股價	21	113	231,633	18	46	54,117
	內線交易	7	14	3,626	15	66	36,075
	非常規交易	11	39	580,519	6	38	136,742
	特別背信、侵占	9	37	2,309,281	29	154	215,516
	不實財報	6	70	1,121,572	6	37	275,751
	律師會計師簽證不實	0	0	0	1	1	0
	不實訊息操縱股價	0	0	0	0	0	0
	其他方式操縱股價	0	0	0	0	0	0
	違法私募	0	0	0	4	16	19,633
	不法併購	0	0	0	0	0	0
	合計	117	513	5,364,613	121	438	970,221
(二) 金融貪瀆	小計	0	0	0	1	7	8,085
	金融機構人員背信	0	0	0	1	7	8,085
	收受不當利益	0	0	0	0	0	0
	違法放貸	0	0	0	0	0	0
(三) 掏空資產	小計	33	103	252,395	35	59	155,509
	業務侵占	17	66	110,956	31	54	149,766
	企業背信	16	37	141,439	4	5	5,743
(四) 妨害營業秘密	妨害營業秘密	16	38	349,031	3	8	57,566

表 2.35 近 2 年企業肅貪案件比較統計

項目 類別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (萬元)	增減率
103 年	121	100.00%	100.00%	438	100.00%	100.00%	970,221	100.00%
104 年	117	96.69%	-3.31%	513	117.12%	17.12%	5,364,613	452.93%

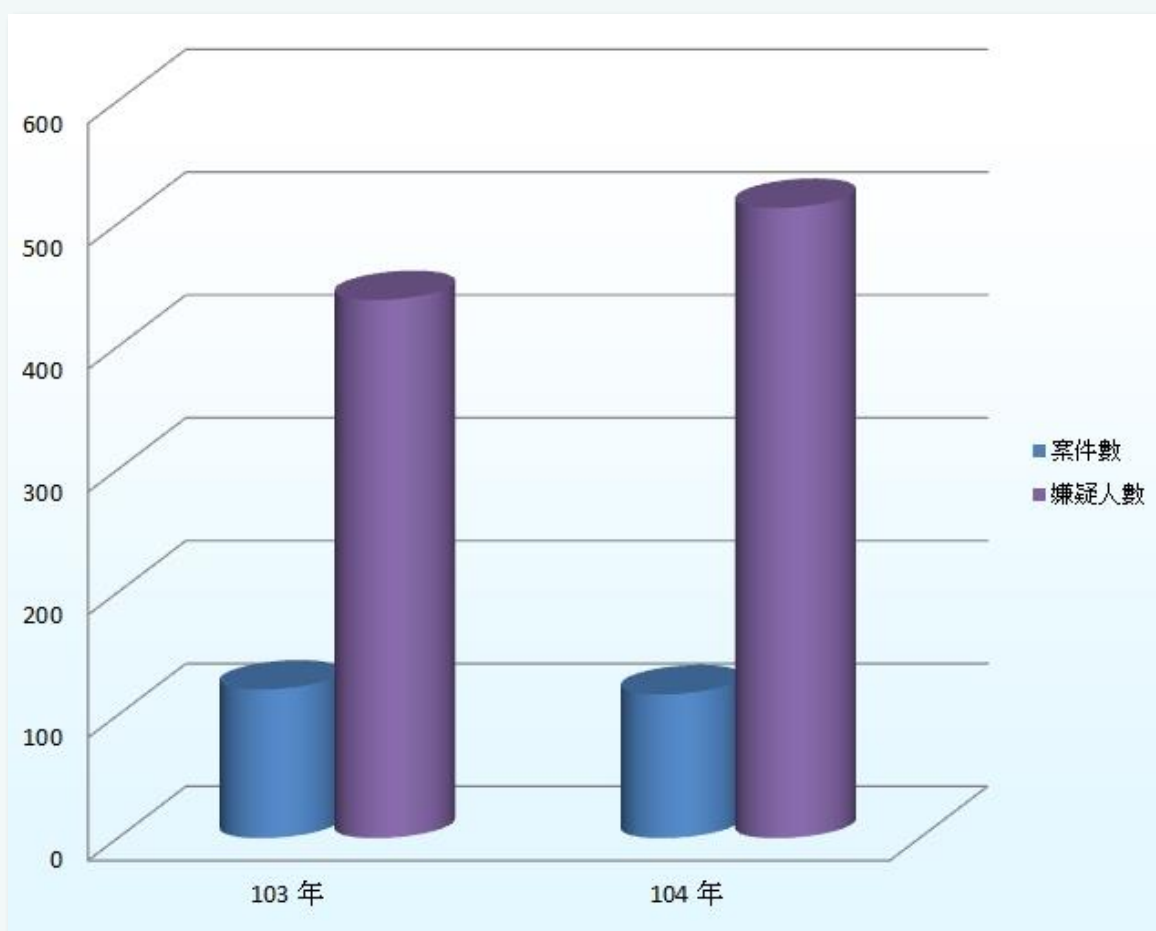


圖 2.36 近 2 年企業肅貪案件數及嫌疑人數比較

案件型態：

1. 股市犯罪計 68 案：

- (1) 詐偽募集或發行 12 案。
- (2) 違約交割 2 案。
- (3) 異常交易操縱股價 21 案。
- (4) 內線交易 7 案。
- (5) 非常規交易 11 案。
- (6) 特別背信、侵占 9 案。
- (7) 不實財報 6 案。
- (8) 律師、會計師簽證不實 0 案。
- (9) 不實資訊操縱股價 0 案。
- (10) 其他方式操縱股價 0 案。
- (11) 違法私募 0 案。
- (12) 不法併購 0 案。

2. 金融貪瀆計 0 案：

- (1) 金融機構人員背信 0 案。
- (2) 收受不當利益 0 案。
- (3) 違法放貸 0 案。

3. 掏空資產計 33 案：

- (1) 企業背信 16 案。
- (2) 業務侵占 17 案。

4. 妨害營業秘密計 16 案。

(詳表 2.36 及圖 2.37)

表 2.36

表 2.36 近 2 年企業肅貪案件及型態比較統計

項目 或發行人別	詐欺、偽集行		違約交割		異常交易、操縱股價		內線交易		非常規交易		特別背信、侵佔		不實報		律師會審、證實		不實資訊、操縱股價		其他方式操縱股價		違法募		不併購		金融機構背信		收受不當利益		違法貸		業務侵佔		企業背信		妨礙秘密	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數		
103 年	3	6	0	0	18	46	15	66	6	38	29	154	6	37	1	1	0	0	0	0	4	16	0	0	1	7	0	0	0	0	31	54	4	5	3	8
104 年	12	95	2	4	21	113	7	14	11	39	9	37	6	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	66	16	37	16	38		

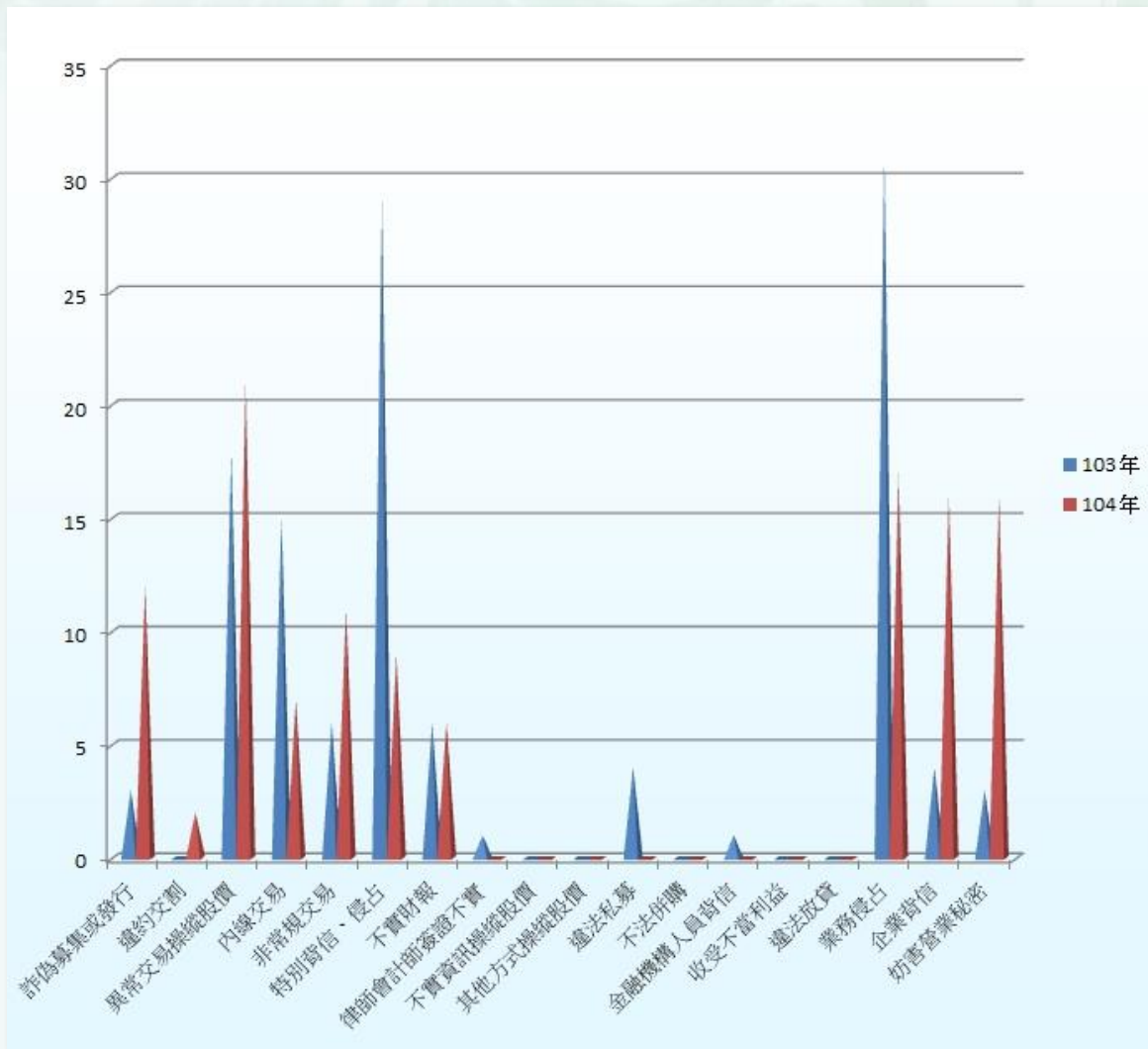


圖 2.37 近 2 年企業肅貪案件型態比較

(二) 重要案例：

(1) 非常規交易—股票上櫃交易台灣東○藥品工業公司董事長林○錦涉嫌違反證券交易法案

林○錦係股票上櫃交易之台灣東○藥品工業股份有限公司(下稱：東○公司)前董事長，明知東○公司自 86 年起投入高額成本研發 CaelyxII、LIPO-AB、Risperidone 及 Leuprorelin 等 4 種藥品之配

方及製造技術，亦明知瑞士 Inopha AG 公司僅為一人公司，資本額低，根本無能力進行藥品臨床人體及動物等實驗之能力，竟與前東○公司駐歐洲及北美業務總代表，亦係宜○法公司現任董事長德國籍 D○謀議，共同基於不法犯意，利用林○錦擔任東○公司董事長兼總經理綜理東○公司一切對外商業交易之機會，在未經董事會同意下，於 97、98 年間由林○錦主導東○公司與 Inopha AG 公司代表人 A○簽署內容為東○公司低價甚至無償讓與前開 4 種藥品於歐洲地區有關藥品 use (使用)、offer for sale (要約出售)、sell (販售)、develop (開發) 及 manufacture (製造) 等專利授權合約。另於 100 年間知悉美國 Janssen Pharmaceutica Companies of Johnson and Johnson (下稱：JJ 公司) 欲協請東○公司代工生產 CaelyxII 藥品，預期將有可觀的權利金收入(即 Upfront Fee、Milestone Payments 及 Royalty Payments)，同樣在未經董事會同意下，於 101 年間由林○錦主導與 Inopha AG 公司、JJ 公司簽署內容為 JJ 公司支付之代工權利金全數無償讓予 Inopha AG 公司之三方合約，林○錦及 D○以前開不利益之合約，據鑑價公司估算，總計損害東○公司約三十億餘元。案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

(2)業務侵占-泰○產物保險公司林○嫻等涉嫌業務侵占案

林○嫻係泰○產物保險股份有限公司總公司財務資源部會計科專員，負責應收保費銷帳、結帳等帳務管理及製作會計傳票、財務報表業務；連○富係財務資源部保費科專員，負責保費催收及查核對帳業務；李○億、連○宏係板橋分公司業務員，蔡○伯、石○斌分別係北一營業部中崙通訊處、宜花東通訊處業務員，負責業務招攬及收繳保費業務；涂○卿、沈○旂分別係臺中分公司管理科副科長、助理專員，負責該分公司編製財務報表、帳務管理及出納業務。林○嫻明知泰○產物保險公司各分公司及通訊處業務員所收保費，應

連同收費通知單交予總公司財務資源部財務科，非根據真實事項不得虛偽造具任何會計憑證，竟自 94 年起至 103 年 1 月止，與涂○卿、連○富、李○億及蔡○伯等人分別謀議，由林○嫻在泰○產物保險公司電腦會計系統上利用公司財務管理權限及資訊程式之漏洞，虛設「暫收款」等會計科目擅自篡改會計傳票，以不正方法將虛偽資料或不正指令輸入電腦設備而取得原屬公司之保險費，藉以掩飾侵占臺中分公司現金及沖銷連○富等人保管之應收保費，再與連○富等以虛設項目共同侵占應收保費後依比例朋分。

林○嫻於 94、95 年間，利用泰○產物保險公司電腦會計系統漏洞，故意將臺中分公司帳目借方輸入不實之「暫收款」、「保費暫收」或「銀行暫收」科目，貸方輸入「現金」科目及金額，續執行暫收入帳及結帳程式取得虛偽之暫收編號，另以電子郵件傳送知情之臺中分公司涂○卿，再指示知情之沈○旂利用該分公司之電腦出納系統「aoi304」程式輸入林女交付之虛偽暫收編號產生暫收金額，待完成應收保費扣除暫收金額作帳平衡後，沈○旂即自該公司收取之保費中取出現金交予涂○卿。嗣由涂女填寫存款單由渠本人或沈○旂將現金存入林○嫻設於中國信託商業銀行個人帳戶。林女總計侵占臺中分公司現金 129 筆，不法所得 879 萬 5,982 元。

林○嫻另於 95 年 3 月至 103 年 1 月間，與連○富共同謀議，由連○富藉業務上協助總公司出納保管其他保險代理人公司繳納保費支票機會，由連○富在渠設於國泰世華商業銀行或林○嫻設於同分行帳戶提示兌現據為所有，復藉不知情之業務員等人將應收保費託交連○富機會遂行侵占，另由林○嫻配合知情之李○億等人分別依連○富指示提供渠等所保管應收保費及收費通知單予林○嫻不實作帳沖銷。李○億等人分別各自抽取保費之 20%、15%及每筆 2 萬 5,000 元作為不法所得，餘款則匯至連○富帳戶，再將半數轉匯至林○嫻設於同分行帳戶朋分。嗣林○嫻再利用總公司電腦會計系

統，以不正方法輸入不實資料，製作收費分公司或通訊處之借方「現金」科目、貸方「暫收款」科目，總公司借方「暫收款」科目、貸方「現金」科目等虛偽傳票，將與連○富等人將應收保費金額全數以作帳方式沖銷侵占公司之保險費，共計 1 億 3845 萬 7673 元。案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

(3)企業背信-秀○醫療集團負責人黃○和等涉嫌背信案

秀○醫療集團所屬秀○醫療社團法人秀○紀念醫院(下稱：秀○紀念醫院)及秀○醫療財團法人彰濱秀○紀念醫院(下稱：彰濱秀○紀念醫院)董事長黃○和、營運長黃○媛、財務處處長黃○婷及財務處會計副處長胡○美，於 99 年 3 月間設立健○有限公司(下稱：健○公司)充作紙上公司後，將原先藥廠或經銷商直接銷售藥品予秀○紀念醫院、彰濱秀○紀念醫院之銷貨流程，更改為先經秀○紀念醫院採購部門統籌集團購藥事宜進行議價後，指定藥商將藥品銷售予健○公司，使健○公司取得較高之折讓成數，再計算每筆交易要讓健活公司獲得之利潤後，將該等藥品以採購藥價調高 5%至 80%不等價格(約健保署核定藥價 7 折)轉售予秀○紀念醫院、彰濱秀○紀念醫院，實際上藥品仍係由藥廠或藥商直接出貨至各醫院藥庫，核計自 99 年 4 月至 103 年 8 月止，黃○和等人以此方式損害秀○紀念醫院及彰濱秀○紀念醫院之銷貨利益，分別為 6 億 7,966 萬 2,776 元及 1 億 1,403 萬 4,912 元，合計為 7 億 9,369 萬 7,688 元。嗣黃○和等人指示醫院財務處出納人員，以薪資、分紅、交際費及私人借款等名義，自該健○公司帳戶按月提領現金 230 餘萬元不等之金額，分成數筆 20 萬元及 25 萬元款項，分別存入黃○媛、黃○婷及不知情之黃○和配偶、子女帳戶內，或以轉帳數百萬元至數千萬元不等之金額存入該等帳戶內，黃○和、黃○媛及黃○婷藉此方式獲取不法所得共為 3 億 1,840 萬元。案經本局航業調查處移送及臺灣彰化地方法院檢察署緩起訴。

四、漏稅案件

(一) 數據比較：

本年稅捐稽徵機關審處本局函送之漏稅案件 47 案，較 103 年之 29 案，增加 62.07%，裁罰金額 4 億 1,841 萬 5,317 元，較 103 年之 2 億 9,324 萬 7,593 元，增加 42.68%。(詳表 2.03、2.04、2.37 及圖 2.38)

(二) 重要案例：

漏稅案件—金○昌開發公司實際負責人林○明等漏稅案

大○開發建設股份有限公司(下稱：大○建設)兼藍○建設股份有限公司(下稱：藍○建設)負責人張○能與宏○集團副董事長林○明，於 95 年共同開發新北市淡水區水仙段 10 筆土地(建案名稱：藍○)，林○明為逃漏因土地開發獲利應繳納之稅捐，遂由林○明徵得蔣○玉同意擔任人頭，以蔣○玉名義登記為地主，與建商藍○建設以合建分售方式，向金融行庫貸款開發土地，並安排使藍○建設分得獲利後經扣除營建成本後帳面呈現虧損，藉以規避繳納稅額，林○明反藉由人頭地主名義實際分得土地開發獲利，總計林○明透過人頭地主蔣○玉名義實際分得獲利 7 億 1,487 萬 7,588 元。財政部臺北國稅局依照林○明辦理 98 年度綜合所得稅結算申報結果，以林○明短漏報營利、薪資及其他所得合計 7 億 1,005 萬 4,902 元，短漏所得稅額 2 億 8,321 萬 7,874 元，並於 104 年 3 月 12 日裁罰罰鍰 1 億 4,160 萬 2,367 元，案經本局北部地區機動工作站移送及臺灣臺北地方法院檢察署起訴。

表 2.37 近 2 年逃漏稅案件比較統計

項目 年別	案件數	百分比	增減率	裁罰金額	增減率	逃漏稅種類									
						營業稅	印花稅	貨物稅	契稅	土地增值稅	遺產稅及贈與稅	個人綜合所得稅	營利事業所得稅	關稅	其他
103 年	29	100.00%	100.00%	293,247,593	100.00%	19	0	1	0	0	0	2	4	0	3
104 年	47	162.07%	62.07%	418,415,317	42.68%	22	1	2	0	0	0	21	0	1	0

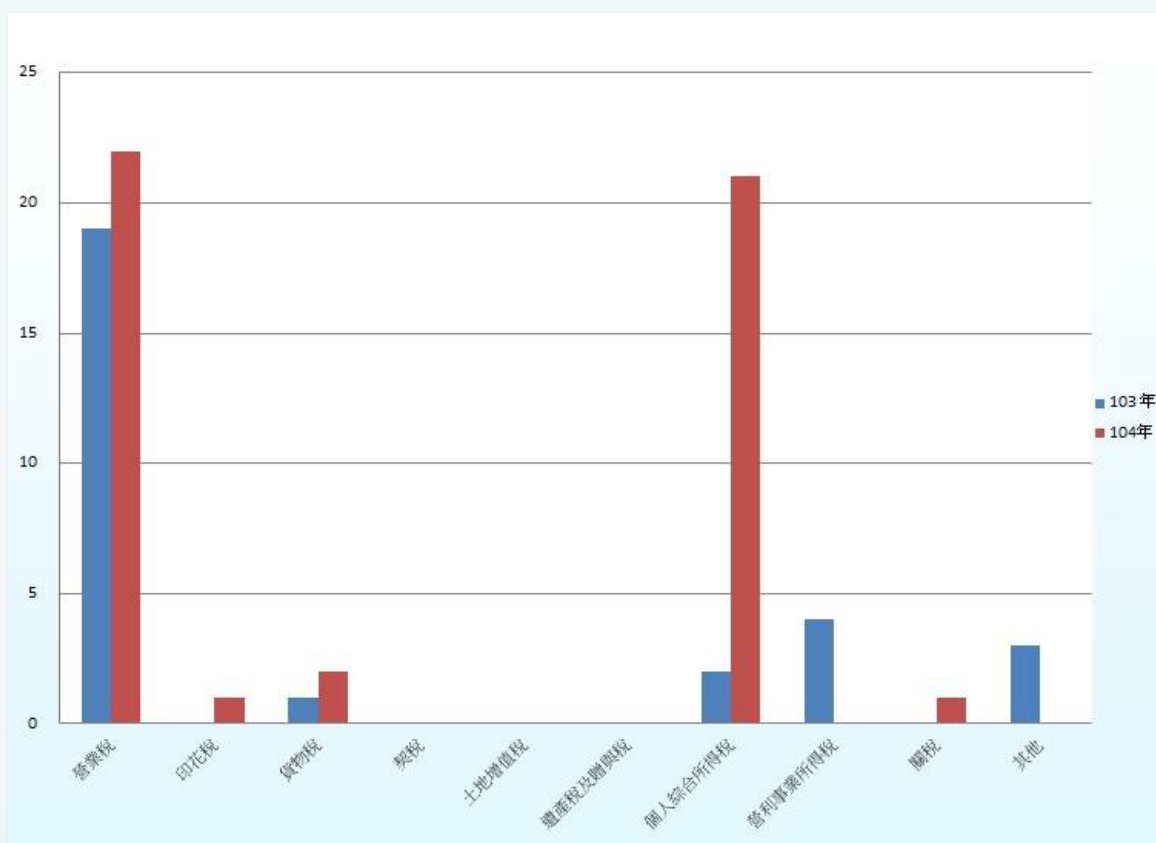


圖 2.38 近 2 年逃漏稅案件型態比較

肆、兩岸共同打擊犯罪及司法互助

本局經濟犯罪防制處係「海峽兩岸共同打擊犯罪及司法互助協議」之秘書單位，辦理本局涉及兩岸之經濟犯罪、毒品、洗錢、廉政肅貪及追緝外逃等工作，並依法務部授權建構之聯繫機制，與大陸公安部、最高人民檢察院等相關執法部門進行業務合作、交流。104 年度計辦理工作會晤及人員互訪 10 件、犯罪情資交換 94 件、合作偵辦 4 案、請求協助緝捕遣返 40 案、刑事犯及刑事嫌疑犯遣返 10 人、罪犯接返 3 人及調查取證 3 案，未來將持續依協議規範內容，積極防制跨境犯罪。重要工作如下：

一、刑事犯及刑事嫌疑犯遣返

(一) 數據比較

本年緝獲外逃通緝犯 11 案，較 103 年之 13 案，減少 15.38%；緝獲通緝犯 11 人，較 103 年之 13 人，減少 15.38%。其中，緝解歸案 7 案 7 人、策動投案 3 案 3 人，協緝遞解出境 1 案 1 人。(詳表 2.03、2.04、2.38 及圖 2.39)

(二) 重要案例

1. 緝解外逃通緝犯

(1)黃○榮，96 年 4 月至 101 年 2 月間，因涉嫌違反銀行法罪嫌，經本局移送偵辦，黃員因另涉他案，89 年間即逃匿至大陸廣東省，臺灣高雄地方法院於 101 年 12 月間對其發布通緝，經本局提列為追緝外逃對象，103 年 12 月由大陸廣東省公安廳協緝到案，104 年 1 月 9 日本局派員自澳門將黃員押解返臺歸案。

表 2.38

表 2.38 近 2 年追緝外逃通緝犯案件比較統計

年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率
103 年	13	100.00%	100.00%	13	100.00%	100.00%
104 年	11	84.62%	-15.38%	11	84.62%	-15.38%

說明：追緝外逃通緝犯案件包括：緝解歸案、策動投案、協緝遞解出境及其他等。

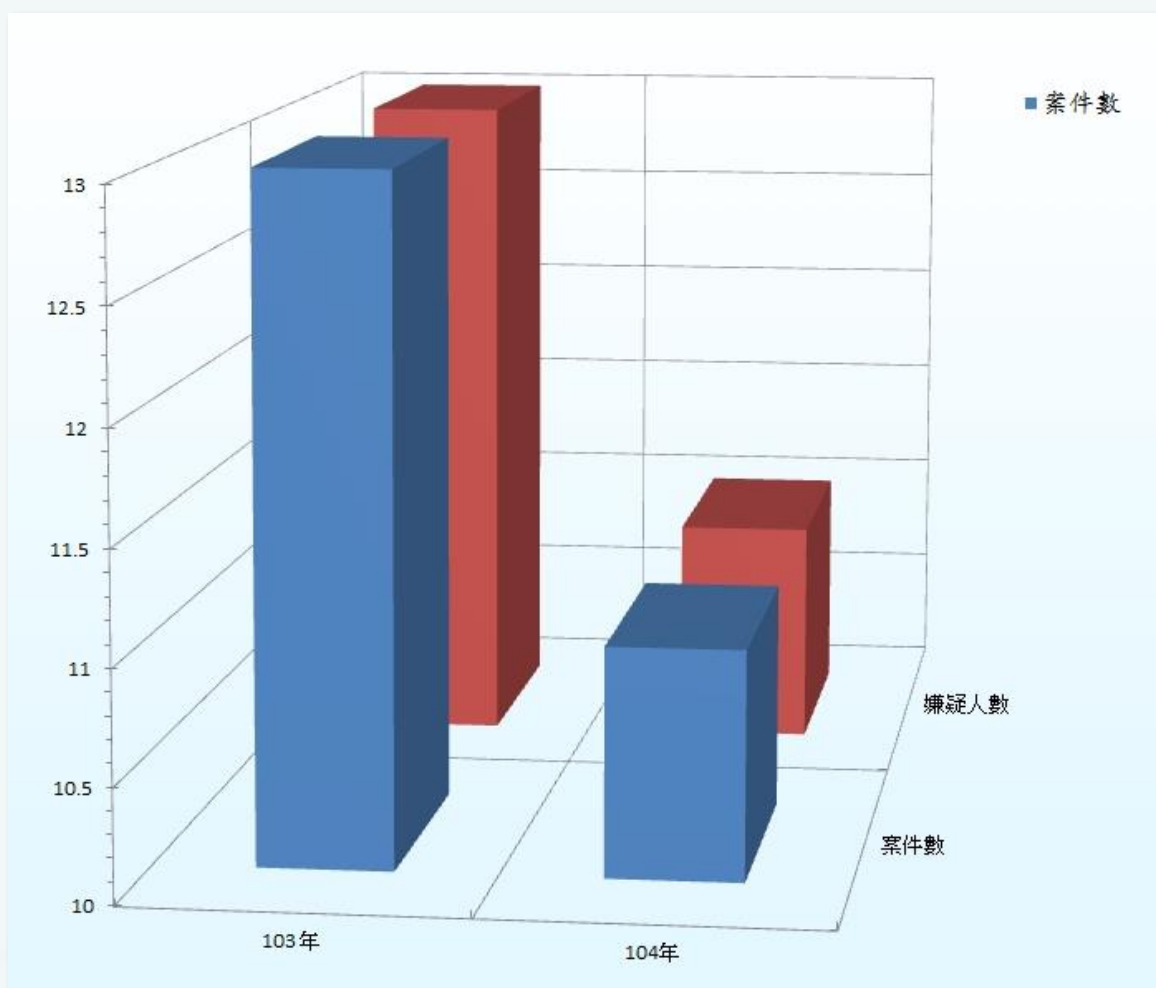


圖 2.39

圖 2.39 近 2 年逃漏稅案件型態比較

(2)張○威，96 年間與人共謀製造 MDA 搖頭丸毒品販售牟利，涉犯毒品危害防制條例罪嫌，經本局偵辦移送，惟張員於臺灣新北地方法院審理期間，出境赴陸未歸經該院通緝在案並經本局提列為追緝外逃對象。104 年 3 月 5 日張員因案在大陸廣東省東莞地區服刑期滿出獄，本局即函請大陸公安部及廣東省公安廳協助，104 年 3 月 13 日派員自澳門將張員押解返臺歸案。

(3)徐○祥，97、98 年間因涉嫌刑法侵占罪嫌，經本局偵辦移送，惟徐員於 99 年 2 月 25 日逃匿至大陸福建省廈門市，臺灣桃園地方法院檢察署發布通緝並經本局提列為追緝外逃對象。104 年 4 月 16 日由大陸福建省公安廳協緝到案，本局派員自大陸福建省廈門市將徐員押解返臺歸案。

(4)俞○碧，95 年間涉嫌炒作上櫃公司「寶○極光股份有限公司」股價，違反證券交易法等罪嫌，經本局偵辦移送，惟俞員於 97 年 2 月 24 日院方審理期間潛逃出境，臺灣臺中地方法院發布通緝並經本局提列為追緝外逃對象。104 年 8 月由大陸上海市公安局協緝到案，本局派員於 104 年 8 月 12 日派員自大陸上海市將俞員押解返臺歸案。

(5)林○吾，98 年 8 月間因涉嫌違反野生動物保育法，經本局偵辦移送，惟林員於案件偵辦期間即出境至廈門，經臺灣高雄地方法院發布通緝並經本局提列為追緝外逃對象。大陸福建省公安廳予以協緝到案，本局派員於 104 年 9 月 1 日自大陸福建省廈門市將林員押解返臺歸案。

(6)游○二，94 年 3 月間因涉嫌刑法詐欺及商業會計法等罪嫌，經本局偵辦移送，惟游員於案發前即潛逃出境，經臺灣彰化地方法院檢察署發布通緝並經本局提列為追緝外逃對象。大陸上海市公安局協緝到案，本局派員於 104 年 9 月 9 日自大陸上海市將游員押解返臺歸案。

(7)劉○祿，103 年間因涉嫌違反公職人員選舉罷免法，經本局偵辦移送，臺灣高雄地方法院檢察署發布通緝並經本局提列為追緝外逃對象。劉員自知無法繼續藏匿大陸，104 年 9 月 10 日即搭機自澳門主動返臺投案，由本局派員解送歸案。

2.策動外逃通緝犯：

(1)葉○廷，103 年 6 月間因涉嫌刑法詐欺罪嫌，經本局偵辦移送，惟葉員於 103 年 9 月出境逃匿至大陸地區，經臺灣宜蘭地方法院檢察署發布通緝並經本局提列為追緝外逃對象。葉員逃匿大陸期間，因本國護照遭本局建請檢方函請外交部領事事務局予以註銷，旋主動透過委任律師與本局聯繫表達有意返臺投案，經策動後，葉員於 104 年 3 月 24 日自大陸福建省廈門市搭機返臺，由本局派員解送歸案。

(2)黃○朗，102 年間策劃自大陸運輸三級毒品愷他命 41 公斤來臺，並由其子在臺負責聯絡收取毒品事宜，涉犯毒品危害防制條例罪嫌，經本局偵辦移送，惟黃員於案件偵辦期間即滯陸未歸，經臺灣桃園地方法院檢察署發布通緝並經本局提列為追緝外逃對象。案件偵辦期間，本局即多次策動黃員親友勸說返臺投案，104 年 12 月 8 日黃員主動自香港搭機返臺，由本局派員解送歸案。

(3)鄭○淵，91 年擔任臺北市議員助理期間，藉勢向廠商索賄 300 萬元，涉嫌觸犯貪污治罪條例等罪嫌，經本局偵辦移送，惟鄭員於 94 年院方審理期間即潛逃澳門，經臺灣臺北地方法院發布通緝並經本局提列為追緝外逃對象。104 年 12 月 28 日鄭員主動與本局聯繫表達有意返臺投案，經策動後，鄭員於 104 年 12 月 30 日經小三通自行自大陸福建省廈門市返臺，由本局派員解送歸案。

二、業務交流

- (一) 104 年 2 月 11 日至 13 日，本局邀請大陸公安部禁毒局緝毒行動處率廣東省、福建省、上海市、重慶市等地禁毒幹部等 10 人赴金門舉行工作會談，並參訪本局毒品查緝情形。
- (二) 104 年 3 月 16 日至 20 日，本局邀請大陸南京海關緝私局等 6 人至本局就合作案件進行個案研商及工作會談。
- (三) 104 年 4 月 20 日至 23 日，本局派員 4 人赴大陸河南省鄭州市公安局進行個案工作會談。
- (四) 104 年 5 月 27 日至 28 日，本局派員 4 人赴大陸福建省公安廳禁毒總隊就毒品案件進行專案工作會談。
- (五) 104 年 6 月 1 日至 5 日，本局派員 5 人至赴大陸北京市、天津市、江蘇省與海關總署等緝私官員進行工作會談。
- (六) 104 年 11 月 3 日至 8 日，本局邀請大陸山東省公安廳等 8 人來臺參訪，並與本局經濟犯罪防制處、毒品防制處及洗錢防制處就兩岸合作案件偵辦方式進行研商。
- (七) 104 年 11 月 12 日至 19 日，本局派員 8 人赴大陸北京市、安徽省、浙江省及上海市辦理年度業務交流，並與大陸公安、檢察等部門進行工作會談。
- (八) 104 年 11 月 23 日至 27 日，本局邀請大陸公安部經濟犯罪偵查局等 13 人來臺參訪，並與本局經濟犯罪防制處、毒品防制處及洗錢防制處就兩岸合作案件偵辦方式進行研商。
- (九) 104 年 11 月 25 日至 27 日，本局派員 4 人赴大陸與福建省公安廳禁毒總隊及所屬廈門支隊、泉州支隊進行毒品案件個案會談，並商討

後續案件偵查作為。

- (十) 104 年 12 月 21 日至 24 日，本局派員 4 人赴香港、廣東與香港警務處毒品調查科及大陸廣東省公安廳禁毒局舉行毒品案件工作會談。

三、合作偵辦

- (一) 104 年 3 月 18 日，本局與大陸公安部禁毒局、福建省公安廳禁毒總隊合作偵辦金○順號快艇走私安非他命案，於大陸福建省石獅市附近海邊緝獲 1,366 公斤安非他命、逮捕 12 名大陸籍嫌犯及扣留 2 臺運貨用之橡皮艇及運毒車。
- (二) 104 年 5 月 15 日，本局與大陸公安部禁毒局、福建省公安廳禁毒總隊、廣東省公安廳禁毒局等單位合作，於大陸廣東省東莞市查獲安非他命 460 公斤，逮捕嫌犯 6 人。
- (三) 104 年 7 月 18 日，本局與大陸公安部禁毒局、福建省公安廳禁毒總隊及廣東省公安廳禁毒局合作，於廣東省高速公路汕頭交流道，攔截破獲愷他命毒品 428 公斤，逮捕大陸籍嫌犯 4 人。
- (四) 104 年 7 月 30 日本局與大陸公安部禁毒局、泰國司法部肅毒委員會 (ONCB) 及緬甸內政部中央毒品管制委員會 (CCDAC) 等合作，於緬甸破獲載有安非他命合成物原料「苯基丙酮」約 26 公噸，並逮捕緬籍運貨司機 MYINT TUN 等 4 人。

四、罪犯接返

本局於 104 年 12 月 17 日、18 日及 24 日，依據「跨國移交受刑人法」第 11 條規定，協助法務部依序將臺籍受刑人許○恩、陳○賢及周○坤等 3 人自大陸湖南省長沙市、福建省福州市及廣西自治區桂林市關押所在地，押解返臺，經臺灣臺北地方法院檢察署發監至臺北監獄續服刑期。



第三部分

未來工作方向

未來一年，本局將針對經濟情勢及犯罪趨勢，繼續推動經濟犯罪防制工作，其具體作法如下：

一、經濟犯罪預防

(一) 主動出擊，機先預防及發掘不法：

建立及善用大額退票、通貨交易、公司進銷項、人頭公司及護照遺失等資料庫，提升研析效能，篩檢出財務或營運不良之工商企業，並以大數據概念顯示出易發生財務危機之熱區或行業，俾機先防範減低損害；另對惡性倒閉或退票者，歸納出可疑之關鍵性群組或集團性操作線索後，發交外勤單位續查，釐清有無涉及不法。

(二) 情資整合資訊化，落實橫向合作及發揮綜效：

建立完整的「財經情資管制系統」，結合情傳平台及風險地圖資訊化，協助外勤據點迅速熟悉轄區狀況，並加強整合、過濾、研析及追蹤具偵辦價值之重大經濟犯罪及食安情資，蒐集具體不法事證，依法偵辦。

(三) 擴大參與，創新「研討會」舉辦方式：

突破傳統以創新開放方式，擴大參與層面，結合產官學專業人士，針對案件中發現問題及未來犯罪手法、形態與趨勢，舉辦「企業肅貪論壇」，經由充分討論，研商對策與共識；並鼓勵本局同仁參與相關講習及發表專題論文，建立本局偵辦經濟犯罪領域權威，期發揮政策制訂影響力。

(四) 新聞運用，達到預防及宣導雙效：

針對本局偵辦之違法吸金、證券詐欺、營業秘密及民生犯罪等案件，採生活化、故事性方式，透過各類傳媒及通訊軟體積極發布新聞或

作為經驗交流宣導簡報之素材，提醒民眾及企業人士等注意以免受害。

二、經濟犯罪偵辦

(一) 妥善資源分配，偵辦重點案件

本局囿於有限人力及經費緊縮，須規劃調整辦案資源，將適當人力物力投入偵辦企業貪瀆、重大經濟犯罪與民生犯罪等重點案件，並採取合作辦案模式，以撙節辦案資源，發揮最大效能。

(二) 查扣不法所得，實現公平正義

為防範犯罪者趁司法判刑定讞發監執行前潛逃出境，或洗錢脫產坐享龐大犯罪所得，故於偵破案件同時，積極追查不法所得及資產流向，及時提報地方法院檢察署查扣不法所得，並配合檢方於判決確定後，實施防逃作業；對於外逃通緝犯，則加強辦理追緝遣返業務，促使歸案，接受法律制裁，實現司法公平正義。

(三) 順應法令變遷，妥擬因應對策

近年來，通訊保障及監察法及營業秘密法等相關法令進行多項修正，妥擬因應對策，透過各種方式強化蒐證作為，確保程序正義，維持案件品質。

(四) 落實國際接軌，防制企業賄賂

持續配合國家廉政建設行動方案，除積極與金融監督管理委員會、經濟部及財政部等單位合作偵辦企業貪瀆案件，同時透過與企業建立夥伴關係及聯繫窗口方式積極發掘相關線索，增加案源，拓展本局偵辦企業貪瀆案件之廣度，以因應世界推動防制企業貪瀆潮流及達成我國推動整體廉政建設目標。

(五) 重視民生犯罪，加強發掘偵辦

積極與衛生福利部、農委會、財政部關務署、經濟部標準檢驗局、海巡署、各縣市府相關局處及世界知名藥廠等公私部門進行橫向聯繫，交換偽劣假藥、偽劣農藥、黑心食品、商品及農產品等民生犯罪情資，落實聯合查緝作為及計畫偵辦，強力遏阻黑心產品肆虐氾濫；加強與大陸公安部、海關緝私部門進行共打作為，杜絕源頭。

(六) 實施同步偵辦，擴大嚇阻成效

實施同步偵辦違反證券交易法、期貨交易法及證券投資信託及顧問法等擾亂金融秩序等相關案件，及藥事法、健康食品管理法、農藥管理法及動物用藥品管理法等危害健康相關法令案件，透過新聞媒體宣傳報導，擴大嚇阻效果。

三、兩岸事務工作

(一) 兩岸共同打擊犯罪

1. 持續拓展二級聯繫窗口

因應任務需求，除現行 5 個二級聯繫窗口，並向陸方開展其他聯繫管道（如開展河南省、山東省、四川省、廣西省、雲南省等地區聯繫窗口），以直接進行業務聯繫；另推動增設與大陸檢察體系之二級聯繫窗口，建構更完整之聯繫機制。

2. 深化犯罪情資交換內涵並落實跨境犯罪案件合作協查、共同偵辦

強化金融證券不法、網路詐欺、多層式傳銷詐欺、偽劣藥品、農藥、黑心食品、地下通匯、走私、洗錢及反恐等各領域全面性的打擊跨境犯罪情資交換合作及合作調查偵辦。另就偵辦案件績效訂定加成獎勵，以推動鼓勵外勤處站偵辦案件，如涉及大陸應追本溯源朝向兩岸合作機制共同偵辦。

(二) 追緝外逃通緝犯

1. 主動辦理追緝外逃通緝犯並擴大交流效益

本處自 104 年起協調法務部及司法院，定期將本局移送案件之遭院檢發布之通緝犯資料提供本局接續查處，主動積極清查並轉知外勤處站蒐報資料以提列為本局追緝外逃對象，積極透過兩岸合作，與專責緝捕外逃罪犯之公安部經偵局以及地方省市公安廳經偵總隊藉工作會談機會，經個案協助緝捕以累積雙邊合作默契，增加遣返我方通緝犯回臺歸案機會。

2. 持續推動落實追緝外逃業務

對於社會矚目之重大經濟罪犯，透過各種工作會談或交流機會向陸方表達本局追緝外逃通緝犯之立場與決心，同步指導本局外勤調查處站蒐報通緝對象最新行止，即時協請陸方追緝遣返歸案。

(三) 香港、澳門事務工作

1. 持續辦理赴港、澳業務參訪及交流

辦理本局相關業務部門主管赴香港、澳門地區參訪，增進與香港廉政公署、香港警務處及澳門檢察院之聯繫窗口功效，並強化與港、澳執法部門合作力道，開展兩地廉政、警務、海關及洗錢防制等部門工作交流，以利雙方共同打擊跨境犯罪。

2. 基於平等互惠原則推動合作偵辦

鑒於香港、澳門地區迄未與我方協訂共同打擊犯罪協議，透過個案合作，累積互信，在滿足雙方法律要求下，基於平等互惠原則，辦理相互協查，期能達成雙贏。



第四部分

專題研究報告

新型態跨國違法吸金犯罪態樣研究及防制對策—以「馬○集團涉嫌不法案」為例

臺北市調查處

撰寫人：沈威銘

壹、前言：

近年來，違法吸金及詐騙案件層出不窮，其起源要歸溯至 20 世紀初期，義大利商人 **Charles Ponzi** 策劃一項事實上子虛烏有之企業投資，承諾投資人在 3 個月內得到 40% 之報酬，隨後再以新投資者之本金作為最初投資人之紅利款項，成功在七個月內吸引三萬多名投資人，這場陰謀延續了一年之久方由世人揭穿，此即為吸金詐騙始祖「龐式騙局」。然而，這場騙局並非就此終結，反而不斷更迭蛻變，80 年代後期，美國前納斯達克交易所主席 **Bernard Madoff** 以「對沖基金」名義，宣稱年收益 10%，招攬全球各地金融、投資機構及政商名流參與投資，實際上卻以「後金養前金」方式給付投資報酬，該案行騙時間長達 20 年，詐騙金額高達美元五百億元，係全球史上犯罪期間最久、影響層面最廣的吸金案件。

我國違法吸金行為之起源則係民國 65 年，日本人緒方敬弘在臺成立「中華保康促進會」，其以老鼠會形式招攬下線，宣稱當組織繁衍至第八代時將取得近 50 倍報酬，使投資人為之紛紛奔相走告，後續類似的地下投資公司或互助會開始陸續成立。到了 71 年間，由於我國經濟突飛猛進，民間資金氾濫，鴻源公司便以投資為名，分享高獲利廣納民間資金，吸金詐騙千億餘元，被害人數近 20 萬人，成為本國史上規模最大之違法吸金案件。直至今日，類似的吸金詐騙案件已是屢見不鮮，但許多投資人卻無法記取教訓，仍受「貪婪」

驅使選擇相信新推出之投資商品，最主要原因即在於世人對金融市場資訊之缺乏，以及犯罪集團透過具有影響力之人物來引薦，使民眾趨之若鶩。21 世紀起，吸金集團慢慢轉型，逐漸以電子化、國際化之型態滲透社會，「馬○集團」即為其典型代表模式。本文即以「馬○集團」之犯罪模式為範例，剖析近年來違法吸金態樣之發展趨勢，並就本案偵辦經驗提出防制對策及建議。

貳、違法吸金態樣之演變趨勢

違法吸金犯罪通常係以組織動員形式存在，並隨著科技進步及經濟發展機動調整組織模式，因此其態樣種類非常多變，本文將違法吸金犯罪之演變趨勢按發展時序歸納如下：

一、老鼠會

臺灣最早期之吸金型態係以老鼠會為主，所謂的老鼠會係屬於一種質變的多層次傳銷方式，早年臺灣社會主要以農業及傳統產業為核心，坊間如合會、互助會等地下金融行為十分盛行，吸金集團乃透過規則上的改良，加入投資、獎金等元素，以銷售商品形式鼓勵會員招攬下線加入，使得新會員因下線增加而取得獎勵，然事實上這些商品往往卻不真實或不具市場價值。80 年後，政府制定「公平交易法」，才嚴格禁止這類缺乏有形商品的老鼠會，並規範多層次傳銷商業行為。然而，老鼠會的發展卻未因此中斷，反而打著經營多層次傳銷的企業為名，提供商品銷售及售後服務以混淆視聽，透過廣告包裝隱藏商品之實質價值，並藉以規避訴訟。此種吸金方式不僅對民眾的財產法益造成損害，也對合法的直銷產業造成重大打擊，因此政府於 103 年 1 月 29 日開始施行「多層次傳銷管理法」，提高不肖業者的刑責及設置保護機構，以專法督促多層次傳銷業者健全經營品質，同時幫助民眾認清正當直銷商與老鼠會間的差異。老鼠會模式的吸金手法自始以來總陳列在熱門新聞榜上，如 70 年代爆發之「台家事件」，至 103 年間本局偵辦之「慶○公司」不

法案，銷售商品琳琅滿目，包括清潔劑、骨灰罈等，甚至如不具實體之生前契約、旅遊行程等服務項目都能成為吸金題材。

二、投資契約

70 年代開始，臺灣處於經濟起飛狀態，由於民眾缺乏投資管道，再加上法律規範不夠健全，地下投資公司因而開始盛行。地下投資公司之吸金模式主要係宣稱該公司具有投資管道或高度操作績效，如參與投資即可享有高報酬率，並保證零風險，藉以吸引民眾簽立投資契約，並利用人情關係吸引更多親友投入資金。然而實際上所有投資活動皆具有風險，在公平競爭市場下，要達成長期穩定之報酬卻不承擔任何風險幾乎不可能，因此這類地下投資公司多以後金養前金之詐騙方式操作，起初以投資不動產、股票、公司債等一般金融商品為主，後來更以期貨基金、資本投資、未上市股票或臺灣存託憑證之圈購及外匯保證金交易等名義，對外募集資金，如早期的鴻源、廣西南寧資本運作等案均是眾人耳熟能詳的案例。

另外，這些保證獲利的投資契約不僅造成民眾財產的損失，背後亦附帶許多犯罪事實，例如以投資未上市、櫃公司股票名義之吸金集團，宣稱民眾投資該等未上市、櫃公司股票，俟股票上市、櫃後產生蜜月行情再出售，保證將有固定獲利，但此類集團為取得股票圈購額度並製作波段行情，常有勾結承銷券商及炒股集團聯合犯罪之情形，嚴重影響證券市場之公平與穩定；另亦有打著操作外匯保證金名號之組織，一邊向投資人募集資金委由其代操外匯保證金，一邊成立教室鼓吹投資人學習進入市場操作，實際上該集團卻使用自製之虛擬平台與投資人對作，使投資人逢賭必輸，直接衝擊期貨業之生態，並造成其他社會問題。因此，此類吸金模式隨著金融創新而演化，其對金融秩序造成之影響亦不容小覷。

三、新形態組織

到了 21 世紀初期，隨著網路及行動通訊世代的崛起，民眾開始使用電

子票證或第三方代收轉付交易平台進行電子商務，例如使用悠遊卡、支付寶等先儲值後消費之交易模式逐漸盛行，而貨幣虛擬化之概念亦受社會大眾所接受，吸金集團便趁著這股風潮推出電子交易平台或虛擬貨幣之投資管道，在相關法令制度未周全之狀態下從事收受存款之業務。我國為防止不肖業者大規模吸收民眾預付款項後惡意倒閉或捲款潛逃，嚴重影響金融秩序，特於98年間公布施行「電子票證發行管理條例」遏止此類犯罪。103年8月間，上櫃公司數○科技公司旗下之知名遊戲虛擬寶物平台，未經金融監督管理委員會核准，販賣與現金等值之虛擬貨幣供儲值，玩家可藉以在該網站交易虛擬寶物再兌換現金，檢察官以該公司違反電子票證發行管理條例提起公訴¹，然此案卻由於法規適用問題在社會上掀起爭議，合法代收代付系統及違法吸金僅有一線之隔難以認定，不法集團便遊走於灰色地帶從事吸金詐騙行為。

97年間，一位化名「中本聰」之神秘人士創立了「比特幣」，該虛擬貨幣透過演算法計算貨幣價值，任何人都可以透過網路直接購買比特幣，在短短五年內，比特幣匯率成長高達160萬倍。然而該貨幣遊戲具有極大風險，比特幣在日本的交易所曾因駭客入侵導致倒閉，使投資人擁有之資產瞬間化為烏有，且比特幣不像一般貨幣，其背後並無等值之黃金準備作為支撐，在貨幣供給持續增加之情況下，具有高度泡沫化的危機，而我國中央銀行亦未將比特幣定位為「貨幣」，充其量僅能稱之為具有交易價值之「貴金屬」。比特幣發行之後，世界上類似性質之虛擬貨幣爭相仿效誕生，部分虛擬貨幣甚至提出美元或黃金準備向銀行擔保發行，增加投資人對虛擬貨幣的信心，亦有犯罪集團假藉發行虛擬貨幣名義收受美元存款，即是看準各國並無制訂法律規範，且無監管機制規範虛擬貨幣之交易，便以合法的換匯行為掩飾自身非法吸金之事實，而此類犯罪集團多屬國際性組織，其防制之道仍有待各國協力透過法制面的全盤檢討解決。

¹ 按臺灣新北地方法院檢察署103年度偵字第1043號檢察官起訴書所載。

參、案例分析—馬○集團運作模式

一、馬○集團發展背景

「馬○集團」(Maximtrader Group) 於 101 年底成立，其自稱係美國獨立私人機構「OTC Market Group Inc.」(下稱：OTCQB 市場²) 之股票交易 Royal Group Holding Inc. (簡稱 ROGP，下稱皇○控股公司) 所屬關係企業，實際營業處所與經營人員不詳，自行架設網站 (網址：<http://www.maximtrader.com>) 從事網路外匯、黃金交易與基金管理等金融服務業務，並曾取得紐西蘭金融監管機構服務協會登記註冊 (以 Maxim Capital (NZ) Limited 名義註冊，編號為 FSP273585，註冊日期為 102 年 2 月 27 日，業於同年 4 月 20 日註銷)，另遭馬來西亞國家銀行列為警示外匯交易商³。

馬○集團主要提供之服務項目包括馬○基金及 MT4 外匯保證金交易電子平台，其投資管道必須透過線上購買馬○點數，再以該點數作為基礎進行投資。

二、馬○基金簡介

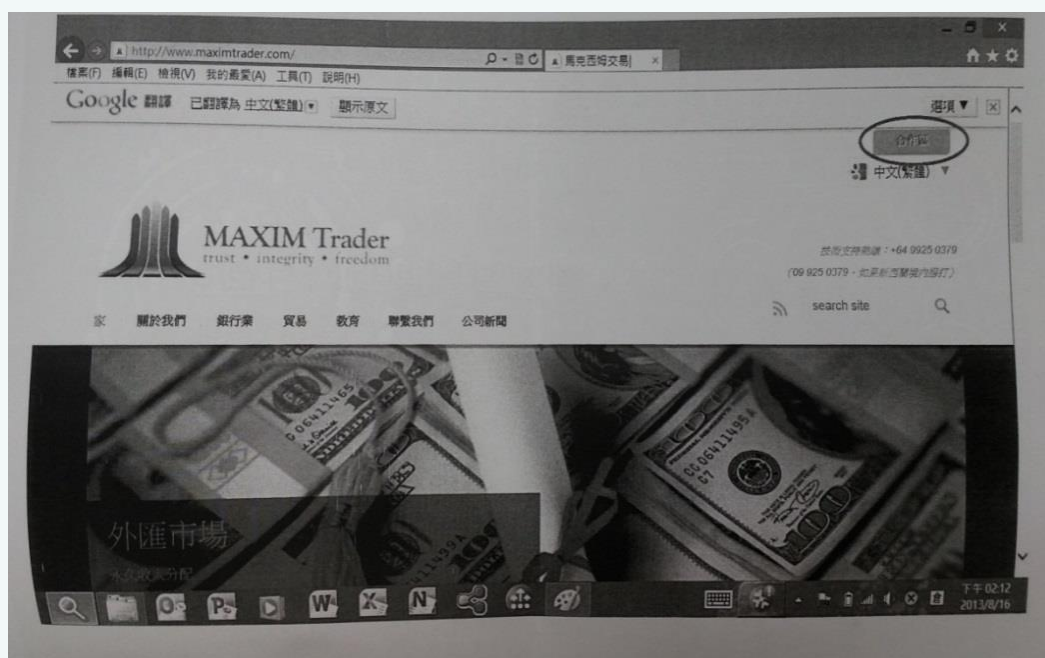
(一) 電子帳戶平台

馬○集團在前揭集團電腦網站上為每筆存入本金開立 1 個電子交易帳戶，並以 1 電子點數換算美元 1 元為基礎，在帳戶內以點數方式

² OTC Market Group Inc.係美國一家提供櫃檯買賣服務之公司，其服務內容主要包括證券報價及交易信息傳播；該公司並非證券交易所，而是一個旨在促進具有證券交易資格的獨立經紀人之間交流的服務機構，該交易市場亦俗稱「粉紅單市場」。在粉紅單市場交易的非美國本土發行機構，多數係少數人持股的小型公司，一般而言規模較小，甚至為破產公司，故該等公司多半不符合如紐約證券交易所或那斯達克等交易機構之基本要求。該市場交易之股票依披露訊息程度分為 3 個等級，分別為 OTCQX、OTCQB 及 OTC Pink，ROGP 目前屬 OTCQB，雖其有揭露公司財務報表，但該財務報表不需要符合美國證券交易委員會第 404 條規定即可於櫃檯市場交易。(截錄自維基百科)

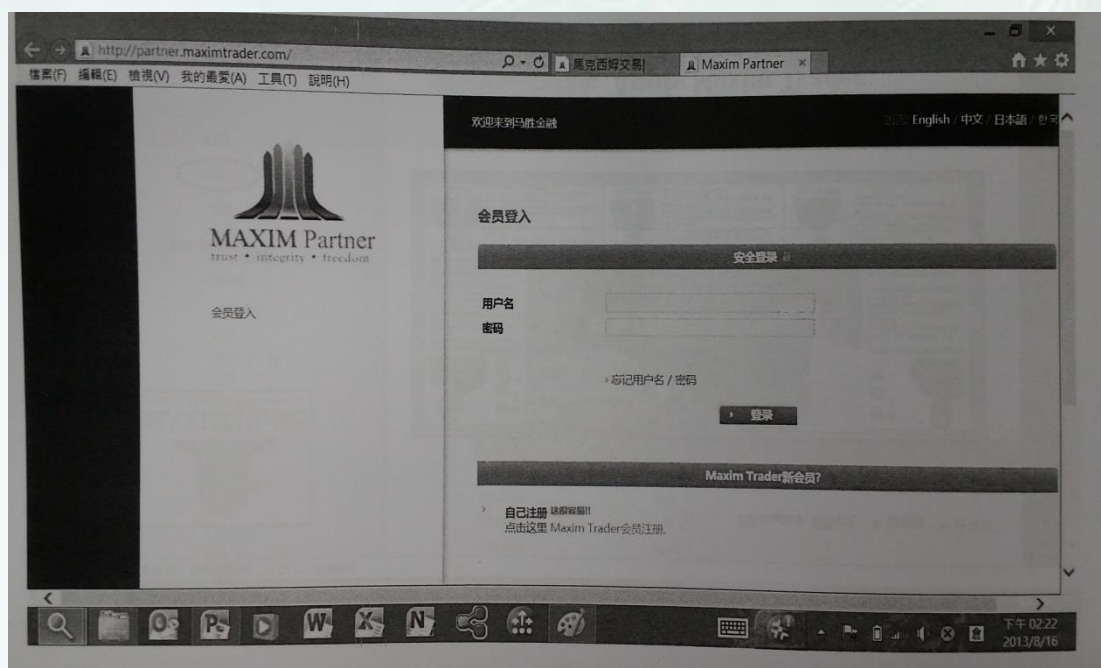
³ 詳馬來西亞國家銀行網站：www.bnm.gov.my。

表彰金額。前開電子交易帳戶又區分為「CP1」、「CP2」及「CP3」等 3 個子帳戶，其中「CP1」帳戶係「開戶專用帳戶」，「CP2」帳戶即係招攬下線參與投資所獲得之「推薦獎金」及「組織(對碰)獎金」等業績獎金，至「CP3」帳戶則記錄因投入本金所得每月 3%至 8%不等紅利點數，前揭 3 個帳戶內點數均由該電腦網站上自行計算、產生並記錄，且帳戶持有者可使用帳戶密碼在電腦網站查詢帳戶內「點數餘額」並自由移轉該等點數⁴，故該集團成員習以「存摺」稱之。

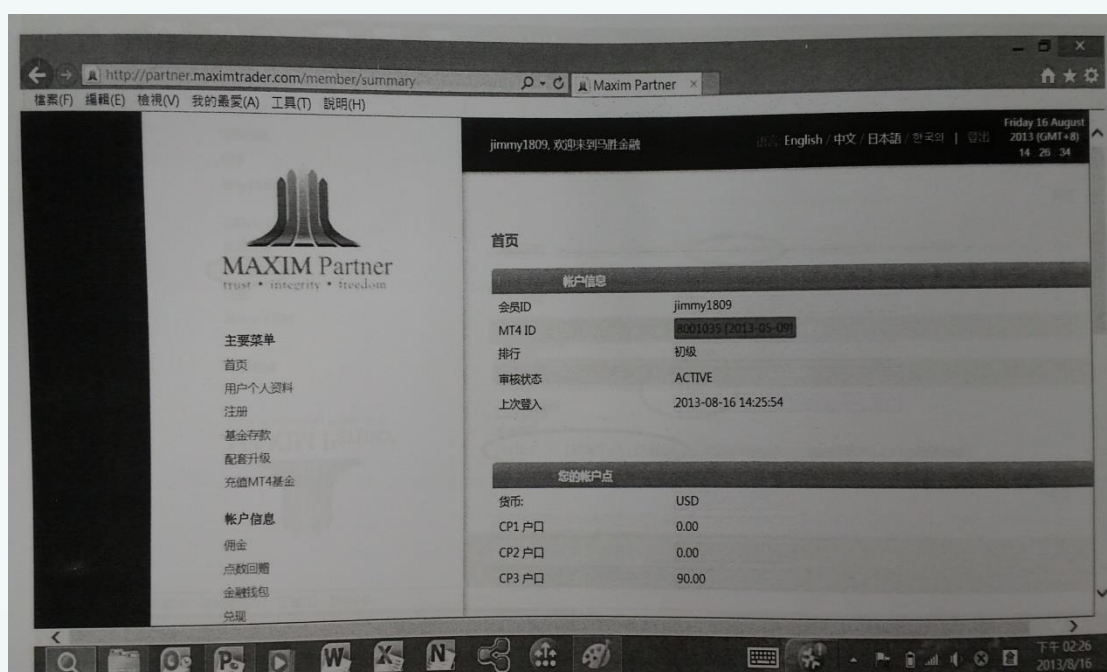


圖例 2.1 馬○集團網站登入畫面

⁴ 投資人所有 CP2 及 CP3 帳戶內點數可自由轉往其他帳戶，但 CP1 帳戶因係開戶專用帳戶，點數僅能自 CP2、CP3 帳戶轉進，不得轉出；另 CP1、CP2 及 CP3 帳戶內點數亦得移轉至帳戶本身所屬上、下線投資人其他帳戶中，作為交易使用。



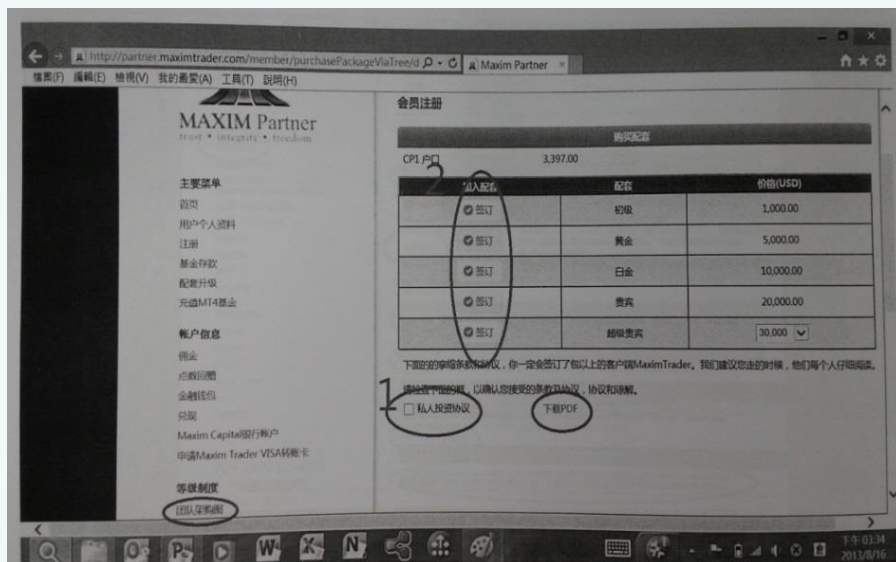
圖例 2.2 會員登入畫面



圖例 2.3 會員帳戶明細資料

(二) 投資方式及紅利配發

該基金本金投資係以美元 1,000 元、5,000 元、1 萬元、2 萬元及 3 萬元為單位，約定投資期限 18 個月，投資方式須透過推薦人(上線)之協助，由推薦人(上線)先登入帳戶，使用 CP1 帳戶內之同額點數開立新帳戶後⁵，投資人即擁有前述個人投資帳戶⁶；系統並依前揭投資本金之不同級距，每月固定給付 3%、5%、6%、7% 及 8% 之「紅利」，換算年利率逾 36% 至 96% 不等。該等投資紅利係由網站電腦系統依公式自行計算產生，按月直接記入投資人電子帳戶之「CP3」帳戶中⁷。



圖例 2.4

新會員註冊畫面—以自身 CP1 帳戶點數開立新帳戶

⁵ 假設投資人欲投資 1 萬美金，其推薦人之 CP1 帳戶內必須至少存有 1 萬點點數，推薦人方能使用該 1 萬點點數創建新帳戶，並可決定該帳戶擺放的組織位置，帳戶建立後，該 1 萬點點數即自動消失。

⁶ 依投資金額不同，美金 1,000 元、5,000 元、1 萬元、2 萬元及 3 萬元之帳戶名稱依序分為 Basic、Gold、Platinum、VIP 及 VVIP 帳戶。

⁷ 假設投資人係於 103 年 5 月 7 日投資 1 萬美金，其於同日即取得一個 Platinum 帳戶，使用其帳號、密碼登入網站後，可詳見其 CP1、CP2 及 CP3 之帳戶明細，並於 103 年 6 月 7 日系統將自動產生 600 點(1 萬美金之 6%) 點數至 CP3 帳戶內，103 年 7 月 7 日再產生 600 點，以此類推，連續 18 個月產生點數。

基金管理報告						
MT4 ID		未實現利潤	實現利潤	私人賬戶		
1	8001035	540.00	90.00			
MT4 ID	下一步表現日期	配置	MT4全額	表現 %	利潤總額	審核狀態
1	2013-06-09 12:00:00	1,000.00	1,000.00	3	30.00	SUCCESS
2	2013-07-09 12:00:00	1,000.00	1,000.00	3	30.00	SUCCESS
3	2013-08-09 12:00:00	1,000.00	1,000.00	3	30.00	SUCCESS
4	2013-09-09 12:00:00	1,000.00	0	0	0	PENDING
5	2013-10-09 12:00:00	1,000.00	0	0	0	PENDING
6	2013-11-09 12:00:00	1,000.00	0	0	0	PENDING
7	2013-12-09 12:00:00	1,000.00	0	0	0	PENDING
8	2014-01-09 12:00:00	1,000.00	0	0	0	PENDING
9	2014-02-09 12:00:00	1,000.00	0	0	0	PENDING
10	2014-03-09 12:00:00	1,000.00	0	0	0	PENDING
11	2014-04-09 12:00:00	1,000.00	0	0	0	PENDING
12	2014-05-09 12:00:00	1,000.00	0	0	0	PENDING
13	2014-06-09 12:00:00	1,000.00	0	0	0	PENDING

圖例 2.5 投資人可查詢每月紅利配發情形

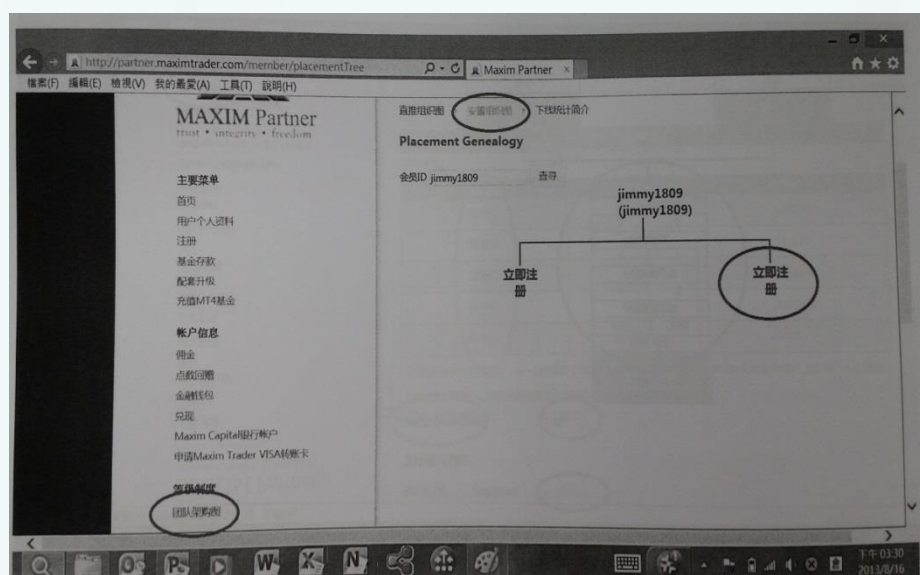
三、多層次傳銷模式

「馬○集團」採雙軌制之多層次行銷制度，每人得推薦2名新進會員（左、右下線）加入集團參與投資，推薦成功者則可獲得個別下線投資金額 6%至 10%不等之「推薦獎金」⁸，前揭新進會員（第一層下線）則可再推薦新進會員（第二層下線）參與投資以取得「推薦獎金」，因每人不限 1 筆投資，故民眾不僅以多個帳戶擴大自己投資規模，更引介親朋好友加入投資，從而此衍生多層次傳銷之組織架構。

投資人如成功推薦其他下線加入投資，除可取得「推薦獎金」外，原來介紹自己入會之上線，則依其左、右下線以下總投資金額較低者，當日增加投資金額之 10%作為「組織獎金」（該集團以「CP2 帳戶」發放「推薦獎金」

⁸ 推薦獎金之成數係依據帳戶性質決定，Basic 帳戶之推薦獎金成數為 6%，Gold 帳戶之推薦獎金成數為 8%，Platinum、VIP 及 VVIP 帳戶之推薦獎金成數為 10%。

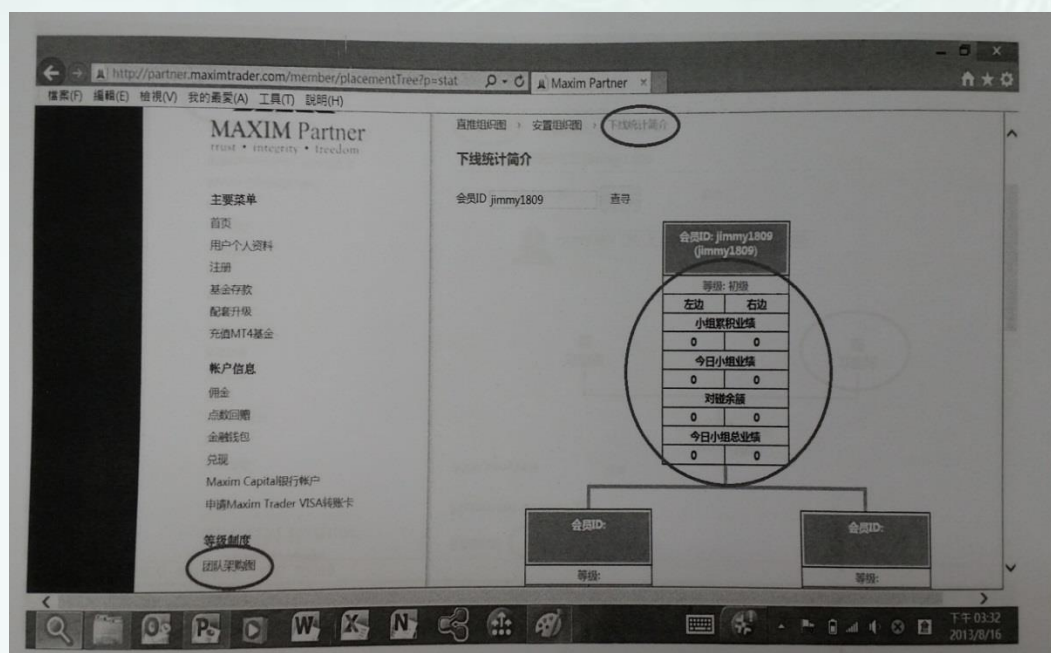
及「組織獎金」)，每日獎金上限為美元 1 萬元，亦即「組織獎金」係給付予跨層次之所有上線，凡組織最底層增加一名新投資人，其向上延伸之所有上線皆有機會取得獎金，藉以利誘參加會員協助下線會員繼續招攬新進會員參加投資，急遽擴張所屬組織規模。



圖例 2.6 新會員開戶時即可決定其擺放組織位置

时间	直接獎金	组织发展獎金	代辦獎金	特別獎金	总
2013-08-16	0.00	1000.00	0.00	0.00	1000.00
2013-08-15	1000.00	0.00	0.00	0.00	1000.00
2013-08-14	0.00	3000.00	0.00	0.00	3000.00
2013-08-13	0.00	3100.00	0.00	0.00	3100.00
2013-08-12	3100.00	0.00	0.00	0.00	3100.00
2013-07-28	0.00	100.00	0.00	0.00	100.00
2013-07-26	20.00	0.00	0.00	0.00	20.00
2013-07-25	0.00	0.00	0.00	0.00	0.00
2013-07-23	0.00	100.00	0.00	0.00	100.00
2013-07-22	20.00	0.00	0.00	0.00	20.00

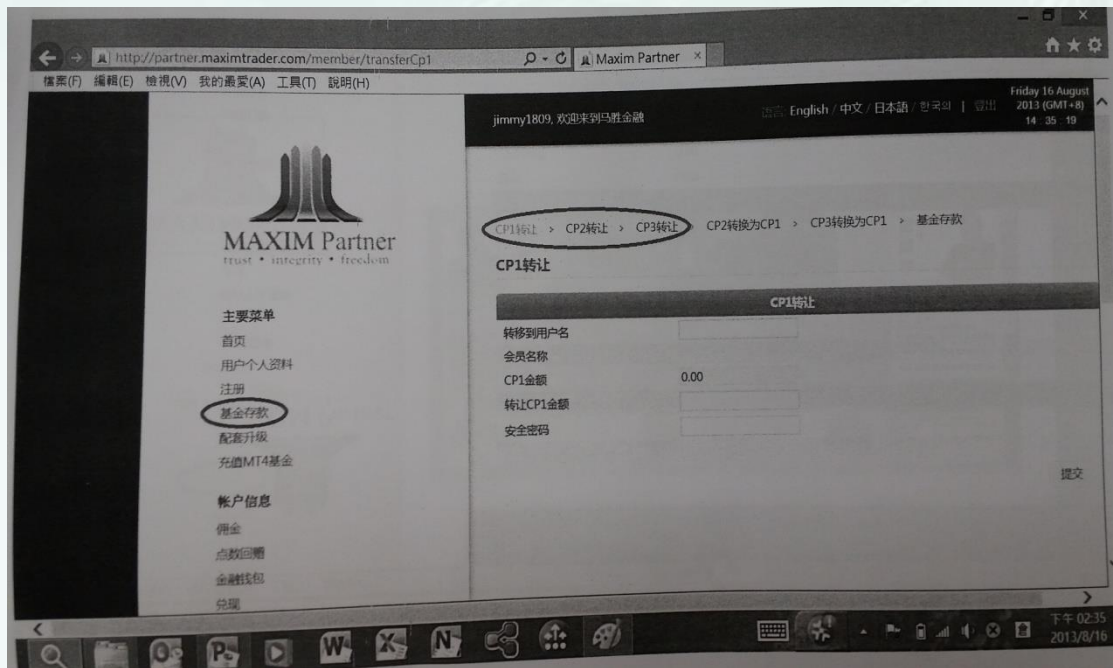
圖例 2.7 投資人可查詢每日獎金發放情形



圖例 2.8 投資人可查詢每日組織發展狀況

四、點數交易制度

如前述，投資人必須將款項（以美元計價）交付予馬○集團，始得在帳戶上取得表彰相同金額之電子點數，再依參與程度，繼續在帳戶取得紅利與獎金的電子點數。投資人亦可選擇將帳戶內點數向該集團領取現款，惟因該集團並非取得核准經營銀行業務之金融機構，亦無公開實體營業處所，故投資人僅能透過該網站進行點數兌換現款作業，該集團再由海外透過第三方支付系統匯至投資人帳戶，完成點數兌換作業，兌領時間約費時 1 個月，但須扣除手續費及匯差，故實際投資人向該集團兌換點數情形並不多，金額亦有限。投資人亦得將點數透過平台轉至上線帳戶內，直接由上線交付款項，或可再推薦其他下線投資人加入馬○集團，使用點數為對方開戶，取得該筆投資入金，此亦為馬○組織內主要兌現模式。



圖例 2.9 CP1 點數移轉畫面—投資人透過點數交易收付款項

五、本案涉嫌事實

張○素係馬○集團臺灣地區負責人，明知「馬○集團」並非國內主管機關核准有案之金融機構，卻因他人引介招攬，得悉「馬○基金」，係以約定「投資」期限為 18 個月，並依投入金額不同而定期給付每月 3%至 8%等紅利報酬，再於電子帳戶以點數方式顯示投資金額及支付紅利作為憑據，期滿後投資人可憑電子帳戶在該集團網站上申請兌領作業取回事前交付之本金與紅利等方式運作，實係假藉「投資」名義而以顯不相當之報酬，向不特定民眾吸收資金，依銀行法第 29 條之 1 規定，係屬收受存款行為，且該等方案實質即屬銀行法第 8 條所定之「定期存款」性質，而渠與馬○集團並未經主管機關許可，均不得經營收受存款、受託經理信託資金、公眾財產或辦理國內外匯兌業務，竟先於 102 年 3 月間在馬○集團網站上取得帳戶，隨即招攬賈○傑等人參與案關「馬○基金」之業務拓展，並設置辦公處所，再夥同賈○傑以直接或間接方式，藉由該集團提供之獎金制度，以多層次傳銷方式招攬陳

○俊、袁○昌、陳○尹、廖○宇、楊○娟、羅○偉、陳○燕、錢○強及李○豪等人參與，並共同斥資於臺北市○○路 49 號 4 樓會議室、臺中潮○城餐廳、苗栗西○渡假村、臺中○○中學、基隆寒○會館及花蓮福○飯店等全國各地公開處所舉辦大型說明會，向多數不特定投資大眾宣稱，馬○集團係美國上櫃公司皇○控股公司下屬企業，並以月息 3%至 8%不等之紅利，及高額傳銷獎金制度，利誘不知情投資人投入資金投資「馬○基金」，復數度帶領投資人赴澳門、印尼峇里島及新加坡參加馬○集團活動，藉以誘使投資人繼續參與並招攬下線進行投資。

前述張○素、賈○傑、陳○俊、袁○昌、陳○尹、廖○宇、楊○娟、羅○偉、陳○燕及李○豪等人招攬國內投資人參與投資「馬○基金」，已由「馬○集團」處獲得鉅額「推薦獎金」與「組織獎金」，惟張○素等人欲從中牟取更多及更直接之利益，遂以匯款手續繁複且耗費時日為由，勸阻投資人自行匯款至「馬○集團」設於波蘭之帳戶，並要求投資人以美元 1 元兌換新臺幣 34 元計價，逕將款項以新臺幣方式直接或透過上線間接交付予張○素，錢○強則協助點收對帳，張○素再依境外「馬○集團」人員指示，將渠所收受之投資款項，以美元 1 元兌換新臺幣 30 元匯率計價，匯款至馬○集團在臺成員黎○連所使用之黎○連、意○公司、鼎○特公司、順○公司、烜○公司及濂○公司等設於國內之金融機構帳戶，或直接連絡黎○連等人前來辦公處所收取款項，張○素等人即藉由經手該等投資款項而從中賺取匯差；至投資人所應得之電子點數，則另由張○素透過網路通訊軟體「微信」與境外「馬○集團」人員連繫，再由該員先行一次將數百萬不等之點數撥入上述張○素之帳戶中，日後再行核對帳目，張○素則指示渠妹張○丹，在「馬○集團」網站上進行操作，將其帳戶中點數依收取金額移轉相對應之點數至下線投資人帳戶中。另因張○素等人所招攬參與投資款項急遽增加，故渠等帳戶中所累積之點數亦日益龐大，惟張○素、賈○傑、陳○俊、袁○昌、陳○尹、廖○宇、楊○娟、羅○偉、陳○燕及李○豪等人深知實際無法以該等點數向「馬○集團」兌得現款，遂利用前述經手投資款項與協助「馬○集團」移轉點數

機會，於收取投資人款項時，在投資人與馬○集團人員均不知情下，私下移轉自己帳戶中點數為投資人開戶，亦即渠等所謂「出售」點數行為，形同以自己帳戶中點數兌換現款，以實現前開不法行為之利得。

綜上，張○素等人所為已誘使多名投資人不惜投入鉅資，使自身財產陷入高度風險，嚴重擾亂金融秩序，自 102 年迄 104 年 9 月間，馬○集團之投資民眾已逾千人，吸金總額高達 139 億 7,255 萬 5,000 元，其中賈○傑(含其下線)吸金總額逾六十億元，陳○俊(含其下線)吸金總額逾四十九億元，袁○昌及陳○尹共同吸金總額至少 1 億 2,976 萬 6,000 元，廖○宇、楊○娟及羅○偉共同吸金總額至少 3 億 2,179 萬 4,537 元，陳○燕吸金總額至少 9,496 萬 5,400 元。

前述黎○連協助「馬○集團」，而以銀行帳戶匯款或現金方式在臺灣向張○素等人收取款項超過 26 億 8,700 萬 6,890 元，並將美元 7,554 萬 6,005 元（折合新臺幣約二十三億餘元）利用黎○連、意○公司、順○公司、濂○公司、鼎○特公司及闊○公司等名義匯往境外黎○涵、馬○、CHAN ○ FONG、○○ DEVELOPMENTS LIMITED 等個人或法人銀行帳戶內，輾轉交付予「馬○集團」成員，其餘三億餘元差額則以不明方式隱匿。

肆、法律適用探討

一、銀行法

按銀行法第 29 條之 1 規定：「以借款、收受投資、使加入為股東或其他名義，向多數人或不特定之人收受款項或吸收資金，而約定或給付與本金顯不相當之紅利、利息、股息或其他報酬者，以收受存款論」，而張○素等人四處舉辦公開說明會，針對不特定民眾鼓吹招攬投資馬○基金，約定給付紅利

之年化報酬達 36%至 96%不等之行為，該等招攬方式係於公開場所向不特定民眾招攬，參照實務見解⁹，應符合「多數人或不特定之人」要件，而給付 36%至 96%之年化報酬乙節，盱衡現今全球市場利率不及 2%，各地投資市場報酬率超過 10%之投資機會幾如鳳毛麟爪，故渠等所允諾之給付報酬顯然構成「與本金顯不相當」¹⁰要件，是以張○素所為係「準收受存款」，並無疑問；復依銀行法第 4 條：「各銀行得經營之業務項目，由中央主管機關按其類別，就本法所定之範圍內分別核定，並於營業執照上載明之。」及第 29 條「非銀行不得經營收受存款、受託經理信託資金、公眾財產或辦理國內外匯兌業務。」等規定，馬○集團與張○素等人並未事先取得主管機關之許可，自不得從事銀行之吸收存款業務，故張○素等人違反銀行法規定，而依該法第 125 條論罪，殆無疑義。

惟張○素等涉嫌人為求卸責，故辯稱渠等招攬民眾之投資行為，係以「購買點數」方式投入馬○基金（儲值），並獲保證該等「點數」數量於期滿後會有一定比例之增加，再透過「交易」形式取回投資報酬，或繼續招攬下線套取現金，該等行為應屬電子商務行為，並非銀行法所謂之「收受存款」，從而模糊違法吸金之本質，企圖規避銀行法，而將適用法令改為電子支付機構管理條例，再以張○素等人並非經營該網路平台之業者，僅係從業職員，應不受該條例第 44 條¹¹處罰，藉此脫罪。渠等所言當係辯詞，然值得探討者，應係馬○集團所經營招攬馬○基金業務，究係屬銀行之吸收存款業務，或僅因

⁹ 最高法院 101 年度台上字第 4609 號判決略以：「所稱『不特定多數人』或『不特定人』，乃特定多數人之對稱，係指不具有特定對象，可得隨時增加者之謂。故銀行法第一百二十五條關於處罰非銀行不得經營收受存款業務之規定，祇須行為人係向不特定多數人收受款項或資金而合於上開要件且繼續反覆為之者，即足當之。至所招募之存款人或投資者，若恰具有特定身分，或於招募後，限制必須加入一定身分或擁有某種資格後，始能接受其等款項或投資者，仍屬向不特定人收受存款論。」。

¹⁰ 最高法院 101 年度台上字第 2033 號判決略以：「所謂與本金顯不相當，應參酌當時當地之經濟及社會狀況，如行為人向多數人或不特定人收受款項或資金，並約定交付款項或資金之人能取回本金，且約定或給付高於一般銀行定期存款之利率，即能使多數人或不特定人受該行為人提供之優厚利率所吸引，而容易交付款項或資金予該非銀行之行為人，即與銀行法第 29 條之 1 所謂與本金顯不相當相符」。

¹¹ 電子支付機構管理條例第 44 條「非電子支付機構經營第三條第一項第二款至第四款業務者，處三年以上十年以下有期徒刑，得併科新臺幣二千萬元以上五億元以下罰金」。

給付報酬顯不相當，而依法論以準吸收存款？「吸收存款」與「準吸收存款」行為，後者須以「顯不相當之報酬」為要件，而前者則不需要。試想本案張○素等人若以年利 1% 之市場利率公然招攬投資「馬○基金」，則在無「顯不相當之報酬」事實下，能否以銀行法相繩，二者一字之差，處罰將是天淵之別。

銀行資金來自一般民眾存款，具有特殊的資產負債結構，經營良善者可促進社會發展，經營不當將造成社會危機，故各國對銀行經營莫不以特許、高度監理與行政指導來督促銀行業者能健全經營，以保障存款人權益，適應產業發展¹²。因此銀行法第 29 條明訂銀行業務採許可制，其立法目的在於保障存款人權益，防止銀行不當運作並控管系統性風險，馬○基金即使僅提供微利報酬，資金運用亦應當接受主管機關監理。至於「馬○點數」之使用，則係因集團成員為規避法律責任，提供電子儲值系統隱匿渠等收受「金錢」的事實，實際上「馬○點數」即與貨幣無異，其概念類似風靡一時之比特幣，但唯一不同之處，在於比特幣因不具法償效力及價值不穩定，我國中央銀行認為其不具有貨幣功能¹³，而馬○點數本身與美元即為 1:1 之對價關係，投資人得透過馬○點數代替美元進行商品交易、償還債務或操作外匯等行為，已具有傳統貨幣理論所稱之交易媒介、計價單位、價值儲藏及延期支付等貨幣功能，且多數馬○投資人僅在乎渠等投資報酬率，對於點數能否順利變現，已不在預想範圍內，顯然在馬○體系下，投資人對馬○點數之實質貨幣價值仍具有高度信心。另外，在特定條件下，馬○平台之電子帳戶本身即提供民眾存、提、移轉點數之服務，因此馬○平台已可視為一小型電子銀行，故其所經營業務應受銀行法第 29 條第 1 項規定規範。

¹² 參照我國銀行法第 1 條「為健全銀行業務經營，保障存款人權益，適應產業發展，並使銀行信用配合國家金融政策，特制定本法」。

¹³ 詳見中央銀行新聞稿《比特幣並非貨幣，接受者務請注意風險承擔問題》。

二、公平交易法

本案犯罪期間係自 102 年至 104 年間，依 104 年 2 月 4 日修正前之公平交易法第 23 條：「多層次傳銷，其參加人如取得佣金、獎金或其他經濟利益，主要係基於介紹他人加入，而非基於其所推廣或銷售商品或勞務之合理市價者，不得為之」規定，行為人應依公平交易法第 35 條第 2 項之規定處罰，上開條文均於修正後遭刪除而另依「多層次傳銷管理法」辦理。又依 103 年 1 月 29 日公布實施之「多層次傳銷管理法」第 18 條：「多層次傳銷事業，應使其傳銷商之收入來源以合理市價推廣、銷售商品或服務為主，不得以介紹他人參加為主要收入來源」規定，行為人應依多層次傳銷管理法第 29 條第 1 項之規定處罰。比較新舊法內容，修正前公平交易法第 35 條第 2 項之法定刑為處行為人 3 年以下有期徒刑、拘役或科或併科新台幣 1 億元以下罰金；多層次傳銷管理辦法第 29 條第 1 項之法定刑係處行為人 7 年以下有期徒刑，得併科新臺幣 1 億元以下罰金，原則上本案適用法條應以刑度較輕之修正前公平交易法為主。

三、電子支付機構管理條例

電子支付機構管理條例第 3 條第 1 項：「本條例所稱電子支付機構，指經主管機關許可，以網路或電子支付平臺為中介，接受使用者註冊及開立記錄資金移轉與儲值情形之帳戶（以下簡稱電子支付帳戶），並利用電子設備以連線方式傳遞收付訊息，於付款方及收款方間經營下列業務之公司。但僅經營第一款業務，且所保管代理收付款項總餘額未逾一定金額者，不包括之：一、代理收付實質交易款項。二、收受儲值款項。三、電子支付帳戶間款項移轉。四、其他經主管機關核定之業務。」及第 44 條第 1 項：「非電子支付機構經營第三條第一項第二款至第四款業務者，處三年以上十年以下有期徒刑，得併科新臺幣二千萬元以上五億元以下罰金。」明確規範第三方支付及儲值系統應受主管機關金融監督管理委員會之核准方能運作。探究馬○集團所創建之電子平台性質，在形式上或可視為由馬○集團發行電子點數，供投

資人預先購買儲值、線上計算點數餘額或將點數以一比一匯率結算為美元匯至指定銀行帳戶等方法，投資馬○基金或其他金融商品，且儲值金額並無限制，就外觀而言係屬電子支付機構之範疇，惟因投資人購買點數係直接轉入馬○基金，除了每月紅利及推薦獎金點數得經申請提出外，儲值本金須至到期時再由馬○集團結算點數餘額及清算為美元供投資人支領，缺乏一般儲值系統之自由移轉及交易功能，故本案應不適用電子支付機構管理條例，且有與銀行法產生競合問題。尤其電子支付機構管理條例所規範對象以公司組織為限，處罰對象則為經營業者，不及於從業職員，以本案為例將僅處罰未到案之境外馬○集團高層，而非國內之嫌疑人張○素等人，如此將無法達到穩定金融秩序，維護投資安全之目的，故依法依理，本案應回歸銀行法處理較為適妥。

四、電子票證發行管理條例

另電子票證發行管理條例第 3 條第 1 款規定：「電子票證：指以電子、磁力或光學形式儲存金錢價值，並含有資料儲存或計算功能之晶片、卡片、憑證或其他形式之債據，作為多用途支付使用之工具。」及第 30 條第 1 項規定：「非發行機構發行電子票證者，處一年以上十年以下有期徒刑，得併科新臺幣二千萬元以上五億元以下罰金。」，馬○集團以網站方式經營「馬○基金」，形式上似乎亦屬之，然如前述，馬○基金的「點數」並非作為支付之工具，尤其電子票證發行管理條例曾於 104 年 6 月經過修法，鑒於電子票證並未限實體卡片形式，以其他形式儲存金錢價值亦屬之，但考量以電子支付帳戶儲值之債證，於電子支付機構管理條例已定有監理規範，故將本法適用對象限縮為實體票證為主，故馬○點數之運作本質，雖係以電子形式儲存金錢價值，並含有資料儲存或計算功能之債據，但仍須具備實體票證，並可作為支付第三人所提供之商品、服務對價之多用途工具，方屬電子票證發行管理條例所規範之電子票證，故本案並不適用該條例。

五、期貨交易法

馬○集團另宣稱除保本保息定存方案外，亦於世界各地展開專業金融外匯課程，使得一般大眾得直接使用馬○MT4 平台進行外匯保證金交易。外匯保證金係以外匯為標的之信用交易工具，投資人僅需繳納一定比例之保證金即可從事數倍槓桿效果之外匯買賣，屬於連結匯率指數之衍生性金融商品。而依期貨交易法第 3 條第 1 項規定，期貨交易係指依國內外期貨交易所或其他期貨市場之規則或實務，從事衍生性商品、貨幣、有價證券、利率、指數或其他利益之期貨、選擇權、期貨選擇權及槓桿保證金契約之交易，故期貨交易法所規範之期貨交易契約涵蓋國內外集中交易市場與店頭市場所從事之衍生性商品交易，外匯保證金交易亦規範於其中；又按期貨交易法第 56 條第 1 項規定：「非期貨商除本法另有規定者外，不得經營期貨交易業務。」馬○集團並非主管機關金融監督管理委員會核准之期貨商，如有提供 MT4 平台供大眾交易外匯保證金，則應依期貨交易法第 112 條第 3 款規定處罰。

伍、防制對策及策進作為

一、重整金融法規重新規範「投資契約」

社會上多數違法吸金案件皆以假借投資名義招攬民眾，現行學界及實務向來都認為違反銀行法「專業經營原則」，且「其他名義」、「多數人或不特定之人」及「顯不相當」均屬不確定概念，刑事司法機關在適用時即有相當裁量空間，故有學者提出以「證券交易法之募集有價證券」概念規範「準收受存款」形式之「投資契約」，對於得為直接金融者有更明確之規範，且因資訊公開更能減少投資人之從眾行為¹⁴；此外，另可引進「反詐欺條款」，因證券

¹⁴ 詳江俊彥，2013 年 4 月，《違法吸金案件刑事規範之研究—以銀行法與證交法間之體系違反為中心》。法學叢刊第 230 期。

交易法之反詐欺條款具有抽象危險犯性質，故行為人在有價證券之募集、發行、私募或買賣過程中，有虛偽、詐欺或其他足致他人誤信之行為時，即已構成犯罪，並不要求此行為是否引起投資人之錯誤，亦不論是否造成投資人財產上損害，如此司法、警察機關介入調查亦有明確之標準。為遏止源源不絕之吸金犯罪，有必要重新探討銀行法第 29 條之 1「準收受存款」之定位，透過金融法規之重整，增加金融刑事法規之清晰度，以彰顯刑事法規構成要件之警示功能，再透過相關宣導，抑制此類犯罪。

二、建立外匯預警機制，加強司法互助

近來由於吸金集團已有跨國化之趨勢，金流及資訊流最終均將匯入海外集團首腦根據地，使得司法機關常因國境限制失去追查線索，未來將有更多不法外籍人士趁勢透過國人在境內犯罪，再利用虛設行號或人頭帳戶將資金以洗錢方式匯往海外。為防堵相關事件繼續在國內發生，建議應建立一套有關外匯異常之預警系統，以順利攔截境外不法分子之滲透。而外匯異常預警系統，可連結中央銀行外匯局之資料庫，依據條件篩選出可疑之洗錢金流，及早提供警訊。

另外，為保全海外證據及確保不法所得，須透過與境外之司法互助協定，然而各國對於違法吸金之法律適用及認定標準不一，此認知落差除導致犯罪者藉以逃脫罪名得免遭受查緝，亦使民眾產生對犯罪行為合理化之錯誤認知。因此，針對違法吸金犯罪，應盡快與中國大陸、東南亞等吸金泛濫國家制定統一標準，並建立共同打擊金融犯罪互助協議，以有效預防犯罪。

三、建立民眾對金融商品之正確觀念

近年來投資商品日趨複雜，不肖分子也透過不斷變更商品包裝欺瞞消費者，以馬○集團為例，投資人對外匯保證金之交易知識顯然不足，只知僅投入小額資本即可透過高槓桿效果取得鉅額獲利，卻完全不知外匯保證金乃屬零和賽局，係具有極大風險之對賭工具；而馬○集團於 103 年底又推出所謂

「電子股」及「原始股」之投資商品，並透過電子帳戶揭露投資點數，使投資人誤信渠等投資標的係完全合法透明，而不知該平台實際係由一套人為設計之程式主導；馬○集團亦宣稱其所發行之金融卡在全球各地皆可領現，使投資人信任馬○集團係一間合法銀行，卻未知現今因為電子商務活動普及，要辦理一張馬○集團名義的企業金融卡並非難事。綜上所述，由於一般大眾對金融、電腦及法律等相關知識的缺乏，使得本國違法吸金案件源源不絕，故相關單位應適時加強相關宣導教育，鼓勵民眾主動檢舉或提供有用情資，使得執法人員得以第一時間掌握犯罪動態，防止更多民眾受害。

四、加強監管第三方支付系統

隨著電子支付機構管理條例之施行，使得網路平臺業者得以兼營金融機構業務，法令雖規範經營電子支付機構須經過金融監督管理委員會核准，且必須透過銀行申辦存款、匯兌、信託或授信等服務，並要求遵守詳細記錄帳戶移轉情形、限制支付款項條件及繳存準備金等規定，等於為一般公司組織開啟經營收受存款業務之大門。不法吸金集團可選擇採經營電子支付機構方式取得主管機關核准，再私下推行投資契約鼓吹民眾投資，或假藉「交易回饋金」名義發放實屬「利息」性質之報酬，透過稽核制度的疏失或不實財務報告掩飾其「準收受存款」行為，而以合法之第三方支付系統從事收受存款業務；是否仍須經中央銀行核准，亦關係到其合法性，須待透過各主管機關之共同商討規範，進行相關法令之重整。現行階段仍建議金融監督管理委員會加強監管此類電子支付機構，確保款項收支真實透明，保障民眾資金安全無虞。

陸、結語

自 70 年代末期，地下投資公司急速蔓延的風潮隨著龍頭老大鴻源公司的倒閉逐漸沒落，並非是吸金文化的結束，反而是新型態違法吸金組織之捲

土重來，它們精進了包裝形象的技巧，加強躲避司法單位查緝的能力，更懂得利用人性弱點，以致類似案件依然無法澈底杜絕。事實上，違法吸金之本質自始至終皆萬變不離其宗，均以「後金養前金」之模式支應投資報酬，即便民眾已深具基本之投資觀念，仍舊不敵自身貪念，寧願再次相信。而本文所舉馬○集團之案例僅為整體犯罪環境之冰山一角，相信仍有漏網之魚正思考如何以嶄新面貌重出江湖，繼續詐取投資人之血汗錢。因此，執法單位及金融監理機關亦須順應時勢，時常檢視法令制度有無缺失，精進相關專業知識及偵辦效率，積極宣導最新投資知識及犯罪手段，方有助維持安定金融環境，保障人民財產安全，並將吸金罪犯繩之以法。

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「偵辦台○公司陳○偉涉嫌背信案」之問題探討與防制建議

臺北市調查處

撰寫人：姚孟君

壹、前言

近年來股票公開發行公司積極推行公司治理，良好的公司治理可確保股東權益，內控制度有效執行更是評鑑公司治理之重要指標；內控制度中又以採購制度為企業制度之核心，企業經由分工、授權將買賣事宜委任員工處理，使經營者專注於決策而不需事必躬親，且企業採購規模之大比起政府採購毫不遜色¹，採購制度一旦失靈往往造成公司重大損害；另一般公司行號發生採購弊案事件，所侵害的僅為公司利益，但若是股票公開上市(櫃)公司發生採購弊案，所侵害的法益就不單是公司利益，而是所有透過資本市場投資該公司的股東，更涉及證券交易法問題，牽涉層面甚廣。惟企業採購涉及「企業聲譽」、「同業競爭」、「專業技術」等因素之考量，甚至企業人士對於刑法構成要件誤認，使許多案例在尚未進入偵查階段即銷聲匿跡，導致企業發生採購弊案時，往往採取姑息態度，直到有心人士檢舉後始爆發採購弊端，在偵查上又囿於「企業經營利益」、「採購專業」、「背信罪要件之認定」容有偵辦上之困難，故本文係以「台○公司陳○偉涉嫌背信案」案件偵辦實例為中心，探討偵辦企業採購弊案之策進作法，並輔以本案一審法律見解之討論，以為

¹ 政府採購在一般國家大約佔 GDP 之 10%~15%。唐國盛，政府採購法律應用篇，永然文化，2004，頁 24-31。據此參酌行政院主計處所公布之數據；100 年度我國 GDP 為 13.7 兆，換算後台○公司之年度採購金額佔 GDP 之 5.6%，以目前上市上櫃公司約 1,400 家計算，則私人採購規模應大於政府採購規模。引用傅國城，企業採購之刑法相關問題研究，東吳大學法律學系碩士班，101 年，指導教授林東茂，頁 1

是類案件偵辦參考。

貳、涉嫌事實

陳○偉於 99 年 9 月至 103 年 2 月間，任職於南○公司，經南○公司指派於同集團之台○公司總管理處擔任船用配件採購之承辦人員，係為台○公司處理事務之人，王○蘭係新○公司負責人，蘇○婷為新○公司經理，陳○君於 93 年至 98 年間原任職台○公司工務部，98 年離職後成立龍○公司，擔任負責人，並為大陸隆○公司、韓國○公司及香港○公司之臺灣區代理商。

陳○偉明知其擔任採購主辦人員，應依循就職時所簽立之「自律公約」、「誓約書」，為台○公司對外進行採購時，應本於誠實信用原則執行職務，並依市場價格自由競爭之機制，為台○公司及其集團成員公司追求最大利益，爭取最優惠之價格，不得為損及公司之利益，竟與王○蘭、蘇○婷及陳○君等人，共同基於為新○公司及龍○公司之利益及損害台○公司、賴商台○海運公司、台○海運公司利益之犯意聯絡，由陳○偉藉經辦台○公司、賴商台○海運公司船用配件採購案件之機會，先向王○蘭主動提議抬高報價，藉以從中賺取價差，並議定由其抽取 9 成之佣金(即回扣)，其餘 1 成則歸王○蘭。另因陳○君曾於台○公司任職，早已與陳○偉相識，並熟悉公司採購之相關流程，陳○偉因而亦以相同之方式要求陳○君抬高報價，以從中抽取部分回扣，其餘價差則歸陳○君所有，謀議既定，陳○偉即以縮短廠商詢價日數，自行將前揭採購案件原詢價日數由 18 個工作日，縮短為 1 個工作日，使其他廠商無法報價，由新○公司王○蘭或蘇○婷或由陳○君以龍○公司名義出具初報價單，再分別指示王○蘭或陳○君依其指定之金額製作抬高價格之報價單，浮報數倍至數百倍不等價格之報價資料得標，再將前揭不實報價資料，載明於台○公司之「採購呈核表(外購)」上，復以隱匿其他公司較新○公司價格為低之標單，或偽、變造其他公司較新○公司價格為高之報價資料等不利益且不合營業常規之交易，陳○偉以此方式為違背其任務之行為，致增加

台○海運公司、賴商台○海運公司之採購、支出成本總計 97,48 萬 4,768 元，並失去與可能提供更優惠條件廠商交易之營業上利益，致生損害於對台○海運公司、賴商台○海運公司均有持股之台○公司、南○公司、台○石化公司、台○化學○○公司之財產。

陳○偉為掩飾、隱匿前揭自己對於台○海運公司、賴商台○海運公司背信行為之犯罪所得，由不知情之配偶黃○雅將上開回扣存入陳○偉、黃○雅名下帳戶及設於香港之海外帳戶，再將部份款項匯出至聯邦商業銀行南京東路分行帳號○號受託信託財產專戶，作為繳納向遠○建設公司購買座落新北市中和區新成屋（總價款為 4,300 萬元）之部分款項，惟黃○雅另於 104 年 1 月 23 日偵查中自設於香港之海外帳戶主動匯回犯罪所得港幣 106 萬 5,167 元(換合新臺幣 426 萬 133 元)至檢察署指定之專戶。

參、偵辦經過

本案係由本局臺北市調查處調查發現陳○偉將得標金額洩漏給廠商，並從中收受新○公司佣金。經實施資金清查並比對後，標案定期結算之佣金金額與新○公司帳戶於該時間所提領之現金完全相符，研判陳○偉確有可能違背職務收受佣金；復向台○公司調閱標案，確認標案均由陳○偉擔任採購人員；嗣經執行第一次搜索、約談，確認陳○偉有違背職務之態樣及收受新○公司佣金之情形，陳○偉並於搜索當日即遭羈押。

嗣請台○公司提供陳○偉所經辦採購案相關文件及個人電子信箱往來文件，從萬封信件找出陳○偉隱匿其他公司標單及偽、變造其他公司標單之資料，並從中發現陳○偉之配偶黃○雅設有海外帳戶，以及陳○偉以相同之方式要求龍○公司負責人陳○君抬高報價，從中抽取回扣情形，故向陳○君實施第 2 波搜索、約談，確認陳○偉違背職務之態樣及收受龍○公司佣金之情形，陳○君並於搜索當日即遭羈押。

經多次借提陳○偉、陳○君，確認陳○偉於 99 年 9 月至 103 年 2 月間所經辦之所有採購案涉嫌浮報新○公司、龍○等公司報價價格等不利益且不合營業常規之交易，使新○公司得標 244 案、龍○等公司得標 271 案，造成台○公司重大損害，本局臺北市調查處以陳○偉觸犯證券交易法第 171 條第 1 項第 2 款、第 2 項、刑法第 216 條、第 210 條及洗錢防制法第 2 條第 1 款、第 11 條第 1 項罪嫌、王○蘭、蘇○婷及陳○君等人與陳○偉共犯證券交易法第 171 條第 1 項第 2 款罪嫌，移送臺灣新北地方法院檢察署依法偵辦。

後因檢方對於陳○偉、王○蘭、蘇○婷及陳○君等人涉嫌違反證券交易法第 171 條第 1 項第 2 款罪嫌部分有法律適用疑義，僅以涉犯刑法第 342 條背信罪及刑法 216 條、第 210 條之行使偽造、變造私文書等罪嫌起訴。

一、企業採購之特色

企業採購係透過「採購經辦」、「供貨廠商」、「企業體」三方交互作用始得完成。換言之，企業採購行為之買賣過程係由階段行為組成，並由三個要素構成。首先，「企業採購」須經授權為之，其形式上雖為購買，但未經授權核准前，採購人員無從下訂，故企業採購不是單純之販入行為；其次，「企業採購」須以企業名義為之，不得以自己名義於企業內為私人採購；第三，「企業採購」之參與者可能包含「使用者」、「採購者」、「驗收者」，即使經簡化，也因授權性之存在，而至少包含「採購者」、「使用者」²。

二、犯罪手法概述

採購流程約有九大步驟，1.規範開立、2.詢價招標、3.按時開標、4.循序議價、5.依限呈核、6.案件決標、7.廠商交貨、8.資材驗收、9.申請付款。³各步驟牽涉之參與採購行為者，各有不同，說明如下：

² 傅國城，企業採購之刑法相關問題研究，東吳大學法律學系碩士班，101 年，指導教授林東茂，頁 9

³ 傅國城，企業採購之刑法相關問題研究，東吳大學法律學系碩士班，101 年，指導教授林東茂，頁 2

步驟一「規範開立」之「使用部門」，步驟二「詢價招標」之「採購經辦」，步驟三「按時開標」之「採購經辦」，步驟四「循序議價」之「採購經辦」，步驟五「依限呈核」階段之「採購經理人」或「企業負責人」，步驟六「案件決標」決定權之「使用部門」及「採購經理人」，步驟七「廠商交貨」階段之「警衛部門」，步驟八「資材驗收」階段之「倉儲部門」，步驟九「申請付款」階段之「匯款經辦部門」。⁴簡言之，採購行為之參與者有（一）「使用部門」（二）「採購經辦」（三）「採購經理人」（四）「警衛部門」（五）「倉儲部門」（六）「匯款經辦」部門。企業規模大小在採購行為上之差別，只是參與者可能身兼數職，但再簡略亦不致少於「使用部門」、「採購經辦」兩類。

然而，對於規模較大之企業，整個採購行為之光譜可能包含前述各類人員，只要該等人員與「採購」有直接或間接關係，即使頭銜並非「採購」，但只要對採購結果有決定權者，對於其間之「不合常規」便有因果關係，換言之即會「致生企業之不利益」，因此企業採購之違法，不獨出現於「購買」階段，前置及終結階段均有圖利本人或第三人之機會，因此偵辦企業採購案件，應以整個採購之光譜審視之，否則難免掛一漏萬。以「偵辦台○公司陳○偉涉嫌背信案」本案為例，陳○偉身分為「採購經辦」，可能涉及違法階段則有詢價招標、按時開標、循序議價等 3 階段，究其違法行為為正式詢價前，先以「會外賽」提前向廠商查訪價格，待掌握競標者之虛實後，再行公開招標，換言之，公開招標時，不過是依照預演之腳本行事，實際上，請購案早已綁標、圍標妥適，以下針對違法態樣進行分析。

（一）詢價招標階段 - 縮短詢價日數

陳○偉在台○公司總管理處之辦公室內，於接獲使用單位開立請購單列明採購規格後，依據正常流程，在台○公司網路招標系統上刊

⁴ 傅國城，企業採購之刑法相關問題研究，東吳大學法律學系碩士班，101 年，指導教授林東茂，頁 11

登公告，開標日之後，如有數家廠商報價，陳○偉需會簽比價表給使用單位審閱，上面記載報價廠商名稱、規格、報價金額，請使用單位確認報價廠商規格是否均可合用，如是，即應擇價廉的廠商採購，如有規格不符情形，即需依照使用單位會簽回來的結果，另簽採購呈核表由採購部門、使用部門相關承辦人員表示意見後，以決定最終由何家廠商得標。

惟陳○偉卻利用採購主辦審核相關請購資料填列是否正確，以及視個案需要調整詢價截止日數之機會，在無正當理由下，刻意將標案詢價日數縮短為 1 至 17 日間，屆時台○公司網路詢價系統將因詢價截止而關閉，使其他廠商不及報價而未能公平競爭，或僅能另透過電子郵件向陳○偉私下報價。此等形同以限制廠商報價方式剔除參賽與競標者達到控制案件之目的。

（二）按時開標階段 - 抬高報價

陳○偉會將標價抬高，以新○公司而言，新○公司負責人王○蘭原則上就標案均加計標價 5%至 7%之公司經營成本作為初報價，陳○偉再就初報價進行抬高；龍○公司負責人陳○君則將龍○公司或其代理之國外廠商之原始報價單直接以電子郵件寄給陳○偉，以令陳○偉瞭解各該標案採購品項之成本價格後，再指示陳○君依其指定之金額製作抬高價格後之報價單。此等為典型在開標階段違規比價情形，廠商勾串採購經辦人員，由採購經辦修改原始報價，提高金額。

（三）按時開標階段 - 隱匿及偽造其他廠商報價單

陳○偉以前述手法刪除或隱匿其他廠商之報價單後，為使新○公司、龍○公司之報價外觀合理及避免有獨家報價之情形，另基於行使偽造私文書之犯意，明知其他廠商並未報價，亦未授權其代為報價，竟逕行取用他公司前案報價之存檔，修改內容後偽造完成其他公司

之報價單，分別接續以偽造不實報價單參與陪標，使新○公司、龍○公司得以抬高後的報價得標。此等廠商勾串採購經辦人員，由採購經辦修改原始報價，提高金額之行為亦為典型在開標階段違規比價情形。

肆、審理情形

本案因事證明確，陳○偉於審判時對前揭事實亦坦誠不諱，其妻黃○雅並繳還犯罪所得，故臺灣新北地方法院於 104 年 7 月 13 日以陳員涉犯背信罪、行使偽造私文書罪，判處陳員有期徒刑 6 年 8 月，廠商新○公司負責人王○蘭共同犯背信罪，判處有期徒刑 2 年，廠商龍○公司負責人陳○君共同犯背信罪，判處有期徒刑 3 年 6 月。由於本案尚發現陳○偉涉嫌尚與其他公司負責人共同違反背信罪，故檢方刻意不服判決而上訴，於上訴二審期間，將他案併入審理。

伍、犯罪成因分析

企業採購之犯罪行為具有「隱密性」、「不易追緝性」，因此，採購過程之參與者往往認為「不合常規」難以一語道破，有心者以合法掩護非法，幾無查緝之據，甚至心存僥倖，以為私人企業即便產生交易上之不合常規，亦僅止於民法上之損害賠償，未必受到刑法之拘束；參諸高雄高分院 96 年金上重訴 1 號判決⁵可見一斑。

⁵ 事實略為：高雄區中小企銀常務董事、董事、經理、副理於任職期間不實放貸，涉嫌背信。判決理由：被告之犯罪無法證明，地院原審無罪之諭知，認事用法並無違誤，故維原判。參閱，高雄高分院 96 年度金上重訴字 1 號判決。

正因大眾對於採購衍生之犯罪構成要件無確切之概念，所以造成部分企業人員肆無忌憚，對於刑法所欲達成之一般預防效果便生折扣⁶。

陸、問題討論

一、證券交易法特別背信罪與背信罪適用問題

本局以陳○偉觸犯證券交易法第 171 條第 1 項第 2 款、第 2 項、刑法第 216 條、第 210 條及洗錢防制法第 2 條第 1 款、第 11 條第 1 項罪嫌、王○蘭、蘇○婷、陳○君等人，就陳○偉觸犯證券交易法第 171 條第 1 項第 2 款罪嫌部分，與陳○偉有犯意連絡及行為分擔，依刑法第 28 條論擬，將全案移送臺灣新北地方法院檢察署時，惟該署引用最高法院 99 年度台上字第 6731 號判決，證券交易法第 171 條第 1 項第 2 款之特殊背信罪嫌所稱之「公司遭受重大損害」，通常雖指金錢等財物損失，且以損失金額與公司規模等衡量損失是否重大為準，認為本案被害人台○海運公司、賴商台○海運公司並非依我國證券交易法辦理公開發行股票之公司，經計算台○海運公司及賴商台○海運公司採購支出成本，再分別依據台○海運公司及賴商台○海運公司最終持股人為台○公司、南○公司、台灣化○公司、台○石化公司持股比例進行計算。計算持股比例後，認為與最終持有人之股本相比，尚非甚鉅，故不該當證券交易法第 171 條第 1 項第 2 款罪。

一審法院亦沿用檢方看法，顯示在「已依本法發行有價證券公司」要件上，台○海運公司、賴商台○海運公司並非依我國證券交易法辦理公開發行股票之公司，但仍可依「台○海運公司、賴商台○海運公司之最終持股人」認定，但仍須計算損害金額與公司持股比例關係，始可認定。

⁶ 傅國城，企業採購之刑法相關問題研究，東吳大學法律學系碩士班，101 年，指導教授林東茂，頁 11

二、背信罪罪數認定

本案陳○偉浮報標案價格等不利益且不合營業常規之交易，使新○公司得標 244 案、龍○公司等公司得標 271 案，若逐案認定，將成立數百個背信罪。依據接續犯最高法院判例「行為人主觀上基於單一之犯意，以數個舉動接續進行，而侵害同一法益，在時間、空間上有密切關係，依一般社會健全概念，難以強行分開，在刑法評價上，以視為數個舉動之接續實行，合為包括一行為予以評價，較為合理，於此情形，即得依接續犯論以包括一罪。」。

本案陳○偉違法情形，檢方與一審法院均以接續犯認定，一審法院更以前述判例認定之，說明如下：「被告陳○偉與新○公司負責人王○蘭、龍○公司負責人陳○君為謀議後，即以前述違背任務之方式讓新○公司、龍○公司得順利得標，嗣經被告公司陸續下單訂購，而被告陳○偉再與王○蘭、陳○君等人從被告公司溢付價款中陸續朋分價差，「該等行為均係於密切接近之時地實施，侵害被害公司同一法益，各行為之獨立性極為薄弱，依一般社會健全觀念，在時間差距上，難以強行分開，且兼有既遂、未遂之態樣，在刑法評價上，以視為數個舉動之接續施行，合為包括之一行為予以評價，較為合理，則屬接續犯，而為包括之一罪，且僅論以一既遂罪名為已足。」顯然即以接續犯最高法院判例認定本案行為，未來在採購弊案認定上，研判亦多以接續犯概念認定之。

三、背信罪「致生損害」之舉證及認定

「財產損害」為背信罪之客觀構成要件，「財產損害」的判斷依據為背信罪是否成立之關鍵。由於背信罪屬於整體法益，其財產損害原則上依結算原則計算，亦即比較行為前與行為後被害人的財產總值，視其有無價額減損以判斷財產損害是否發生，並以「經濟價額的變動」作為依據，換言之，需有市場行情、經濟價額的變動才能夠認定所謂的財產損害；惟學說上後來認為，財產概念係指人對於特定利益的支配可能性，一旦對特定利益的支配可能性發生危險、發生難以實現的困擾，某種程度就應該要認定有財產上之損害。

本案一審法院則是以最高法院 80 年度台上字第 2205 號判決、87 年度台上字第 3704 號判決「事實上生有損害為已足，不以損害有確定之數額」為要件。

本案一審法院表示，背信罪為目的犯，其中對於損害於本人之利益，僅需對於未來予本人財產損害之事實，有容認其發生之認識即可。而所謂「其他利益」，固亦指財產利益而言，但財產權益，則涵義甚廣，有係財產上現存權利，亦有係權利以外之利益，其可能受害情形更不一致，如使現存財產減少(積極損害)，妨害財產之增加，以及未來可期待利益之喪失等(消極損害)，皆不失為財產或利益之損害；又所生損害之數額，並不能明確計算，祇須事實上生有損害為已足，不以損害有確定之數額為要件(最高法院 80 年度台上字第 2205 號判決、87 年度台上字第 3704 號判決意旨參照)。

一審法院認定「被告廠商坦承修改報價」加上「扣除成本的毛利為暴利」已使台○公司及其集團內部公司蒙受溢付之鉅額財產損失，並業已造成被告公司財產及營業利益之損失，至堪認定。一審法院亦表示「其他廠商與新○公司所為報價之零件是否為相同品質，及究應採何種標準為被告公司所受損害及所失利益之計算依據，尚容有討論之餘地。」並引用前揭最高法院判決意旨，被告行為所生損害之數額，並不能明確計算，祇須事實上生有損害為已足，不以損害有確定之數額為要件。

一審法院最後以「陳○偉和王○蘭共謀以抬高報價」加上「朋分被告公司溢付之價差」推論出實屬「違背其以自由價格競爭為台○公司及其集團內部公司爭取利潤最大化採購任務之行為」；一審法院更進一步論述，違背職務行為「提高被告公司購買新○公司船舶零件之進貨成本，並從中抽取佣金」，所造成之損害「被告公司溢付鉅額之價差」、「失去向其他報價更優惠之廠商購買而本可期待之商業利益」，顯已致被害公司受有財產及利益上損害。

從前述一審法院可知，財產損害的認定上，法院不僅採納「事實上生有損害為已足」，在事實上損害的認定除認定「被告公司溢付鉅額之價差」更擴大至「失去向其他報價更優惠之廠商購買而本可期待之商業利益」，事實上，本案已就各個標案逐案證明損害差額，並有附有「廠商原始報價報價單」、「廠

商抬高報價之報價單」明確證明標案被抬高所造成之損失，因此縱被告如何辯稱與市價價格相符，亦無解於已構成背信罪之認定，顯示在偵辦企業採購案件上，「採購項目之正常市場價格」、「採購項目之成本價格」是蒐集「財產損失」之重要蒐證項目，惟若能從搜索過程中取得硬碟中存有之「佣金成本計算表」，將成為「財產損失」之關鍵證據。

四、背信罪之共犯

依我國實務見解，背信罪的行為人必須受託處理財產事務，此為背信行為人必須具備的身分關係，因該身分關涉是成立背信刑事責任的前提，未受本人託付處理財產事務者，不會成立背信罪，受託處理財產事務即屬於純正身分犯的身分，縱或其他共同正犯、教唆犯或幫助犯欠缺該身分，若與具有身分的行為人共同實行或教唆、幫助其實行犯罪，依據刑法第 31 條第 1 項規定，也可成立本罪⁷，惟背信罪在共犯部分仍有如下爭點，說明如下：

（一）背信罪共犯是否亦須具有委任關係

本案中廠商辯護人曾以「被告廠商王○蘭與台○公司間僅有標案契約上關係，而無任何委任關係存在，故應不該當背信犯行之共犯」，惟本案一審法院援引最高法院 28 年上字第 3067 號判例⁸，認為「被告廠商雖非為被告公司處理事務之人，惟按背信係因身分而成立之罪，其共同實施或教唆幫助者，雖無此項身分，依刑法第 31 條第 1 項規定，仍以共犯論。被告廠商既係分別與被告共同實行背信犯行之人，雖無上開受託處理事務之特定關係，仍應以正犯論。」

⁷ 最高法院 96 年度台非字第 80 號判決：「背信係因身分而成立之罪其共同實施或教唆幫助者，雖無此項身分，依刑法第 32 條第 1 項之規定，仍以共犯論，本院 28 年上字第 3067 號判例意旨可資參照」。對於刑法第 31 條的進一步討論，參考黃榮堅，基礎刑法學(下)，2012 年 4 版，頁 775-778；林山田，刑法通論(下)，2008 年 10 版，頁 145-148

⁸ 最高法院 28 年上字第 3067 號判例，被告某甲受某乙委託，代為買賣煤炭，其買進與賣出均屬其事務處理之範圍，某甲因買進數不足額，於賣出時勾同某丙以少報多，自應成立背信之罪。某丙雖未受某乙委任，且係於某甲賣出煤炭時始參與其事，亦無解於背信罪之成立。

(二) 廠商共同背信之犯意

本案中廠商辯護人曾以「新○公司僅為一外部投標廠商，被告陳○偉不可能對被告王○蘭揭露如何運作標案，王○蘭亦無從得悉與置喙，故被告王○蘭僅為被動受通知是否得標，為求增加得標之可能與機會，方依陳○偉之指示投標及支付回扣...王○蘭為求得標，僅能配合，故確實無與被告陳○偉共同背信之犯意聯絡云云」，在本類型案例，廠商往往以「被動受通知」、「增加投標機會」、「依指示投標及支付回扣」作為不具犯意的抗辯。

惟本案一審法院指出「衡諸常情，招標公司公開招標之目的，自然係欲求透過市場之公平競爭機制，為自身爭取到最佳之交易條件，此觀諸台○關係企業於 98 年 8 月 10 日所修訂採購管理作業辦法第 1 章 1.3(1)之規定即明，投標廠商如欲爭取得標之機會，除於產品品質上具有不可替代之地位外，應多採壓低報價、薄利多銷之方式，倘若需額外給付佣金則勢必增加成本，但如以提高報價將此成本轉嫁予招標公司負擔，將使自己陷於不利之競爭地位，此當為從事此行業多年之被告王○蘭及曾在台○海運任職之被告陳○君所明知，是其等對於被告陳○偉不僅未殺價，甚至再分別要求其等依指定之金額提高報價乙事辯稱其不知會造成台○公司受損云云，顯與交易常情不符。」顯示偵辦此類案件，以公司採購規範進行舉證具有一定重要性。

另在「給付佣金」上，一審法院認為「給付佣金則勢必增加成本」、「提高報價將陷於不利之競爭地位」、「被告從事此行業多年」、「交易常情」等要件進行認定廠商主觀犯意之認定。

柒、防制建議

一、背信罪最高法院不易表示意見，亟待學術界就背信和其他財產罪名進行研究

刑法第 342 條於 24 年間制定，惟當時是農業社會型態，後來工商發達、資金活絡後，這條條文似不足因應。大陸亦有企業貪污罪的相關規定，而我國刑法就背信罪之規定迄今並未更動，依刑事訴訟法第 376 條又不得上訴第三審，因此最高法院關於背信罪的見解很少。

關於刑法第 342 條修正或廢除，如廢除，依據證券交易法及銀行法從業人員的特別背信罪能否因應企業的瀆職罪，因背信罪是個人法益的犯罪，現在銀行法的背信罪保護法益能否因應，另主觀犯意的認定、財產或者利益損害，判定的時點與標準，都應一致，對當事人才公平⁹。

二、執法者需清楚掌握保護法益，再加以細緻涵攝，不宜輕率起訴

若發生企業採購弊案可能涉嫌違反證券交易法特別背信罪與刑法背信罪，然而由於條文規定之犯罪構成要件過於簡略抽象，刑事責任又相當嚴峻，犯罪構成要件之明確性，屢受爭議，因此如何認事用法，行政監理與司法實務仍存在很多爭議。再者，企業之決策涉及經營者之商業判斷，倘若執法欠缺可資辨識之準繩，其代價是企業人人自危，不敢勇於任事。

因此執法者必須清楚掌握證券交易法特別背信罪與刑法背信罪之保護法益，從保護法益之觀點明確界定犯罪之主客觀構成要件，再加以細緻地涵攝，否則輕率起訴，其結果對於社會經濟活動恐怕也是另一種「形式」的危害。¹⁰

9 許恒達、許永欽、陳明富、陳志輝、曾有田主持，背信罪的解構跟再建構(上)，臺灣法學雜誌，257 期，103 年 10 月 1 日，頁 110。

¹⁰ 郭土木，非常規交易與掏空公司資產法律構成要件之探討，月旦法學，201 期，101 年 2 月，頁 123。

三、制定專門的企業收賄罪

企業發生舞弊、收賄情形，通常只能以較為概括的背信罪(刑法第 342 條或證券交易法第 171 條第 1 項第 3 款、第 2 項來追訴，規範方向有別且強度稍嫌不足。即便證明採購收取回扣，要成立背信罪，仍需致生財產損害於企業，而這些案件被告抗辯往往就是「收取回扣但得標價格並未高於市價」。

背信罪保護的主要還是「個人財產法益」，而非公平、廉潔的採購行為或競爭市場的交易秩序。引進企業收賄罪可以維護競爭市場的交易秩序，讓企業成本和商品價格回歸公平、正常的市場機制，而非操縱於中飽私囊的採購經手者，長期來看，因採購回扣而墊高的企業成本，最後會反映在終端商品價格而「回饋」給消費者。¹¹因此為杜絕貪腐文化和維護市場交易秩序有必要制定專門的企業收賄罪(如德國刑法第 299 條)。

捌、結語

企業在企業採購過程中，對於受有損害之要件認知不夠明確，對於刑法構成要件的誤解，反而常以解任舞弊員工作為解決問題的手段，導致企業採購衍生之觸法案例無所不在，但因「企業經營利益」、「專業技術與同業競爭」下，迄未能有效建立企業採購之追訴及司法判例。

行政院江前院長宜樺鑑於企業貪瀆案件涉案金額龐大、受害人數眾多，違背社會公平正義，甚至危害國家經濟發展，於 103 年 6 月 12 日行政院第 3402 次會議中指示本局應掌握機先，積極防制企業貪瀆與重大經濟犯罪，本局於 103 年 7 月 16 日成立企業肅貪科，加強偵辦企業貪瀆案件，更積極與企業聯繫，與企業建立打擊企業貪瀆之夥伴關係。

¹¹ 林鈺雄，企業肅貪立法 此其時矣，蘋果日報，104 年 7 月 31 日

未來針對此類企業採購等企業貪瀆案件，本局將於掌握採購弊案先期協助企業進行證據保全，並利用本局資安鑑識部門資源，復原電腦主機、智慧型手機等影像資料等工作取得關鍵證據，掌握犯罪時點，並透由本局洗錢防制處，分析大額通貨交易資料及疑似洗錢交易資訊，建構不法金流，查知犯罪所得流向，並加強與檢方合作，協助細緻完備背信罪中「違背任務」及「致生損害」之要件，並清查計算不法所得及損害，加快偵辦流程，以偵辦台○公司陳○偉涉嫌背信案為例，從移送到起訴至一審判決，短短 6 個月，未來本局同仁將更為努力偵辦此類犯罪，以維護金融秩序。

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- 二、臺灣新北地方法院新北院清刑宙 104 年訴字第 157 號判決。
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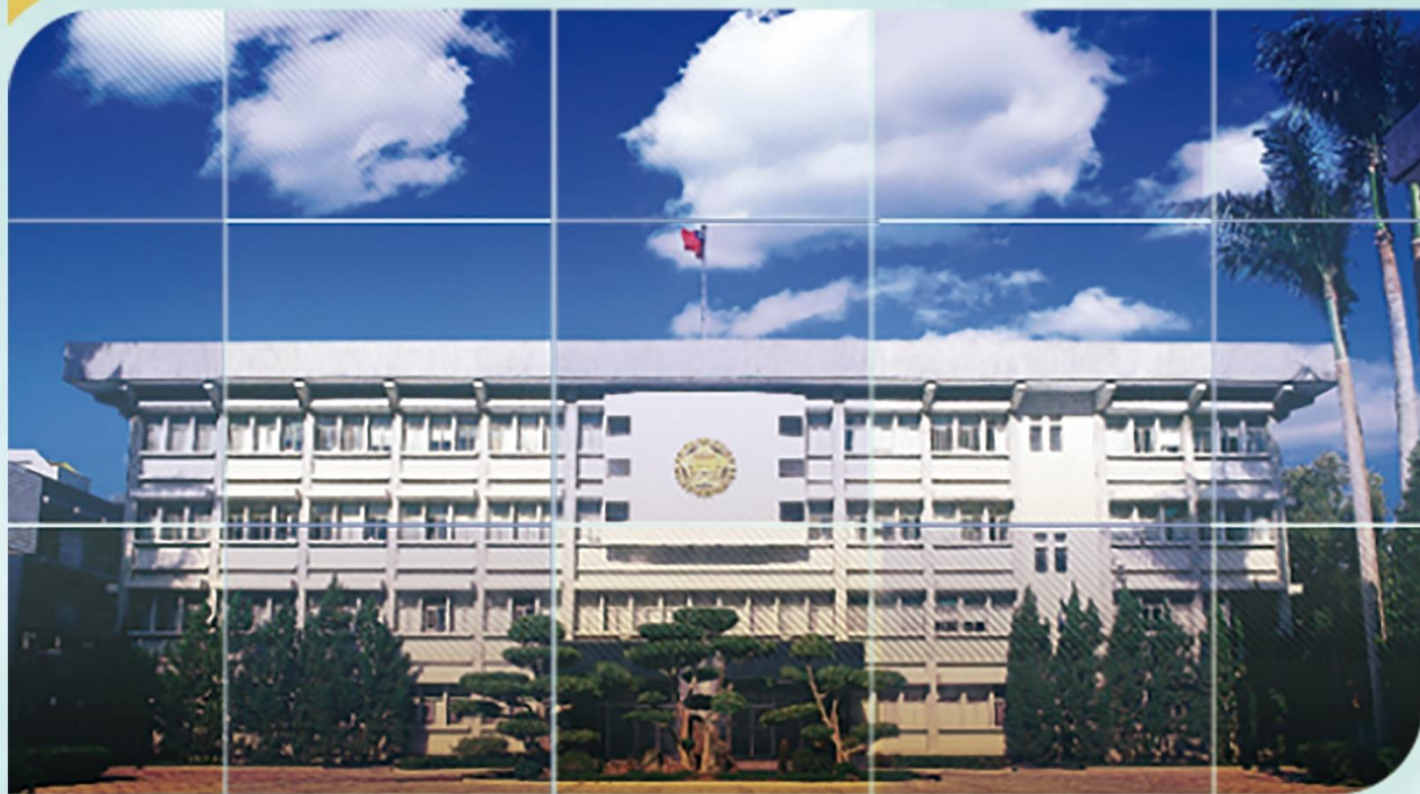


MJIB

年報

The Prevention and Investigation of
Economic Crime Yearbook 2015

中華民國105年11月出版



法 務 部 調 查 局

Investigation Bureau, Ministry of Justice

In the past year, the world economics has appeared to be weak. The emerging markets as well as developing countries indicate growth rate lower than long-term average, and due to landsliding material and oil price, more relaxed policy for currencies in major countries and increased interest rate in the U.S., the domestic investment and exports has underperformed, and the rate of annual economic growth in Taiwan has slowed down during the whole year. Moreover, Taiwan has been suffering with countless issues of food safety, fraud drugs, and prevalence of pesticides usage. It's imperative for the R.O.C. government to build a much better food chain and inspection system, other than cracking down the money-driven businessmen who couldn't care less about public health. The Bureau continued to carry out the food safety policy announced by the Executive Yuan to protect the safety of the general public on food consumption. In terms of future outlook, such derived cross-border economic crimes as money laundering crime of China UnionPay card in Taiwan, F-shares through listing in Taiwan, misappropriation of Intellectual Property Right, theft of trade secrets, payment through a third party, Disguised Foreign Direct Investment to speculate in the stock market, and the flood of counterfeit and inferior drugs and agro-pesticides, etc., would gradually increase in accompany with the close contact across the Strait. As the function of the Bureau is in charge of investigating major economic crimes, in order to maintain fair justice, a sustainable safe economic environment and public rights, as well as social welfare, the Bureau would, besides continuously

controlling the potential problems and criminal tendency, keeping on reinforcing publicity of laws, talent cultivation, information data integration and suffice technical equipment, would further actively develop international and cross-Strait cooperation, to strike cross-border crimes, and make full effort to seize illegal parties and illegal gains so as to ultimately prevent financial crimes.

In 2015, the Bureau in total investigated 1,132 cases including economic crimes and general crimes, with 3,001 suspects, and the involvement of a potential of more than NT \$120 billion of illegal proceeds. The Bureau has established the “Enterprise Anti-Corruption Section” on July 16th 2014, which specializes in economic crimes related to stock market, financial services, corporeate embezzlement and infringement of corporate secrets. The Bureau crystalized innovative thinking and started to take initiative to build a bridge with the private sectors with the main purpose of “Partnership between the Bureau and the corporations to curb corruption” and sought to find solutions needed for private sectors to reduce the risk of potential crimes. It is the Bureau’s hope to reach a mutual understanding with the enterprises that only by trusting each other and law enforcement will it be possible to help the businesses grow. On the other hand, the Bureau also improved the connection with authorities concerned, CPAs, lawyers and business groups associations to expand the platform of combating crimes related to corporate corruption with external resources.

Meanwhile, the actions are substantially actualized through such

four aspects as “implementing professional manpower”, “centralizing case investigation energy”, “promoting case quality” and “strengthening communication exchange” by building contact windows with enterprises and conducting enterprise anti-corruption experience exchange, etc., with an active and serving attitude, to formulate the partnership relations of striking enterprise corruption, hoping through the dual scheme of prevention and investigation, to continuously investigate and complete many major enterprise corruption cases with high social concern. The team has received great support from the corporations and acknowledgement from the general public in terms of the number of cases under investigation and actual effectiveness.

Since “Cross-strait Joint Fight against Crime and Mutual Legal Assistance Agreement” was signed on April 26, 2009 across the Strait, the Bureau has executed agreements, conducted work meetings and personnel mutual visits for 96 times, exchanged criminal information for 939 cases, engaged in cooperative investigation for 28 cases, arrested major criminals under circular orders for 46 people, assisted in arresting 1 criminal under circular orders of Mainland China for deportation, investigated for evidence acquisition for 10 cases, escorted back criminals for 19 people, reported restriction of personal liberty for 8 cases, already attaining considerable achievements. Both parties following the existing cooperation basis, at present, have upgraded from the level of information exchange to the level of cooperative case investigation. For example, in 2015, the investigation of corporate embezzlement by the Hon ○ Precision Industry Co., Ltd manager in

He-Nan Province Tsai○Wei in collaboration with his employees for as much as NT\$100 million demonstrate great team work between Taiwan and China. In the future, the Bureau will actively promote more cross-Strait work meetings between law enforcement officials at the junior level, and continue to push forward extradition of overseas criminals to improve both the quality and quantity of investigation cases and benefit both parties.

This Annual Report provides an overview that presents the outcomes of the investigation of major economic crime cases, crime cases against the public good, execution of prevention, trainings, enterprise anti-corruption experience exchange, and development of cross-Strait affairs in the last year. The Annual Report incorporates different categories, statistics and descriptions of the above-stated areas, as well as comparisons and analysis based on the performance in the previous year for future reference. Additionally, the Annual Report also discusses related issues of major economic crimes, recent criminal trends and feature reports presented at seminars to stimulate innovative thoughts collectively. It is our hope that readers will continue to scrutinize the Bureau and point out any shortcomings and improvements needed so that the Bureau will be able to excel in the prevention and control of economic crimes and live up to the expectations of this country and the people.

Shawm ch. Tsai

November 2016

1. Purpose

This Annual Report compiles data and information related to activities against economic crimes that were performed by the Bureau over the year 2015. Statistics have been compiled and analysis performed, and used to study the causes of crimes, understand the situations of crimes and prepare corresponding measures. Two articles showing our staff's research activities are also included in this report for reference.

2. Contents

- (1) This Annual Report is divided into four parts: Part One briefly introduces the organization structure; Part Two presents an overview of our work; Part Three is an orientation toward future operations; and Part Four presents project study reports (not included in the English version). Data such as percentages and rates of variation are included. Charts and tables are used according to types and time to give a complete presentation. The purpose is to discuss the past and study future development trends.
- (2) Figures in this Annual Report are compilations of data on economic crime-related investigation and prevention work performed by the Bureau in the last year. Should there be any discrepancy with previously published statistics; the data provided in this Annual Report shall take precedence.

3. Annotations

- (1) In this Annual Report, enumeration units are the following: solar calendar for year, case for number of cases, person for number of suspects, New Taiwan Dollars for amount, kilograms or grams for weight, or as otherwise depicted in special circumstances. °
- (2) All percentages used have been rounded off to the second decimal place.
- (3) For connected cases, for the convenience of compilation, cases here are categorized by major offense. Special cases, if any, are annotated with explanations.
- (4) The meaning of symbols used in graphs and tables:
 - Means no data, or data unknown.
 - NA means calculation not available.
- (5) Figures on the cases of economic crimes in this Annual Report include cases where the number of victims and the amount involved do not meet the definitions in the Special Notes for Serious Economic Crimes Investigated by Prosecutors Offices set forth by the Ministry of Justice (MOJ) and the Recognition Guidelines for Serious Economic Crimes of the MJIB. Therefore, figures on economic crime cases as tallied by the MJIB are greater than the statistics of the MOJ or other government agencies.
- (6) Referred cases mean cases referred to and prosecuted by the public prosecutors office and sent by letter to the competent

authority for administrative action.

(7) The statistical analyses of various types of crimes are made based on cases investigated by the Bureau only. Therefore, the conclusions may differ from some crime studies made by other government agencies.

(8) The “percentages” listed in tables and charts of this Annual Report are calculated using 2015 as the base year. “Rate of Change” is calculated as follows: $\text{Rate of Change} = \frac{(\text{Current Period} - \text{Previous Period})}{\text{Previous Period}} \times 100\%$.

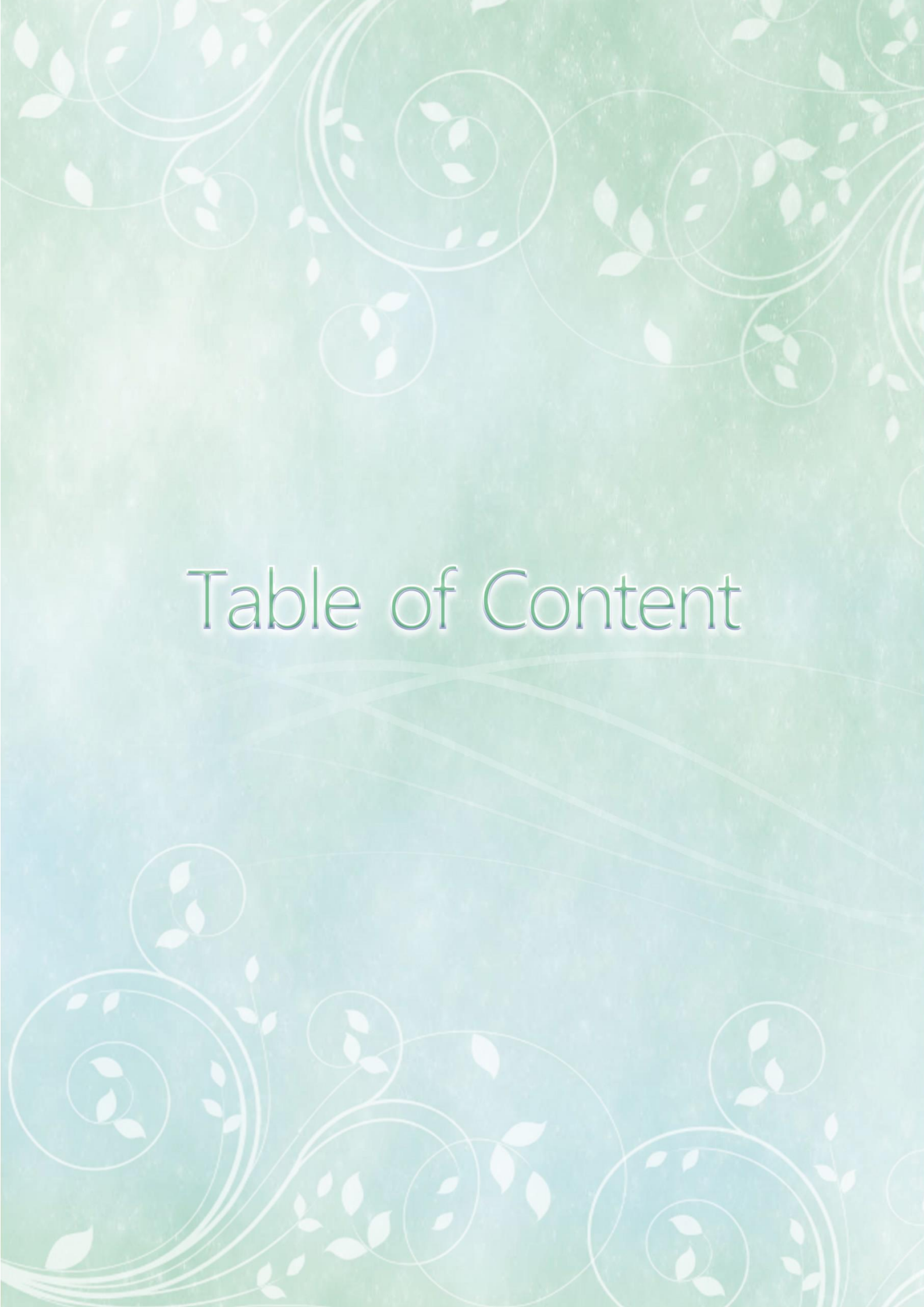


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Part One

Organization Overview

I. Authority and Basis of Establishment

In 1979, in light of the soaring incidence of economic crime that threatened to stifle our economic vitality, the Executive Yuan passed on May 10, 1979 a resolution assigning the Investigation Bureau under the Ministry of Justice the mission of 「Economic crime prevention.」 The mission entails investigating and preventing activities that may undermine our social order and economic development. This move by the government was based on Article 11 of the Statutory Job Descriptions promulgated by the Executive Yuan that specifies: 「Special matters for investigation and prevention as instructed by the higher authorities」 and Article 2 of the Statute Governing the Organization of the Investigation Bureau. On the basis of Executive Yuan's Directive Letter Tai-68-Fa-Tze-#5584 dated June 8, 1979, the Bureau established an Economic Crime Prevention Center exclusively in charge of jobs related to the prevention of economic crimes. After the three-reading procedure in the Legislative Yuan on November 30, 2007, the 「MJIB's Organizational Ordinance」 was announced by the President on December 19, 2007, under the order of Hua-Tzung-I-Yi-Tze-# 09600170531 through amendment, and promulgated by the Executive Yuan on March 20, 2008 under the order of Yuan-Shou-Yen-Tzung-Tze-# 0972260255, to be effective as of March 1, 2008. The Investigation Bureau under the Ministry of Justice (MJIB) is in charge of preventing serious economic crimes according to Article 2 of the Organic Act for the Investigation Bureau, Ministry of Justice; on the basis of Article 3 of the Ordinance, the “Economic Crime Prevention Division” has been established in the MJIB.

II. Overview of the Organization and Business

The Economic Crime Prevention Division is in charge of the prevention of economic and general crimes, and supervises the field offices/stations and regional mobile task forces in undertaking investigative and preventive work. Its scope of work includes information gathering, research and compilation in association with economic and general crimes as well as prevention and investigation of crimes.

The organization of the Economic Crime Prevention Division is as follows: one director, who oversees the business of the Division, and two deputy directors, who assist the director in handling general business. The Division has such four sections as Crime Prevention Section, Enterprise Anti-Corruption Section , Crime Investigation Section, Cross-Strait Affairs Section , etc. which take charge of the following operations separately:

- (1) Planning, directing, coordinating, and evaluating preventive measures for serious economic crimes;
- (2) Planning and executing preventive approaches for serious economic crimes;
- (3) Investigating, and directing and evaluating investigation of serious economic crimes;
- (4) Guidance and review of detection, investigation of enterprise anti-corruption cases;
- (5) Comprehensive business for international criminal affairs and seizing

fugitives abroad;

- (6) Secretarial business for cooperation in cross-strait crime fighting;
- (7) Information exchange and cooperative investigation in the fight against cross-strait economic crime;
- (8) Editing the Annual Report and working handbooks, and data filing and management;
- (9) Other relevant prevention of economic crimes.

III. MJIB Recognition Guidelines for Serious Economic Crimes

In line with the socioeconomic conditions and the trend of criminal activities, the Offenses of Economic Crime and Criteria for Determination have undergone amendments since its first promulgation by the Ministry of Justice (MOJ) in 1980. In 2004 as the crime patterns and dollar amounts involved changed along with economic development and financial liberalization, the MOJ amended the definitions of “Serious Economic Crimes” to reflect the status quo and issued a letter under Fa-Chieh-Tze-#0930803048 containing the clauses “Special Notes for Serious Economic Crimes Investigated” by Prosecutors Offices and remark on August 26 the same year as guidelines for prosecutors to swiftly take on serious economic crime cases, and then a letter of amendment under Fa-Chieh-Tze-#0970801707 was announced on May 19th, 2008. The “Recognition Guidelines for Serious Economic Crimes” was established and approved by the Ministry of Justice on January 7,

2009 according to the above-mentioned special notes. The revised content is as follows:

1. The following offenses, depending on the number of victims and dollar amount involved, are defined as serious economic crimes:

- (1) Offenses as stipulated in Article 339 of Criminal Code, and Articles 154 and 155 of Bankruptcy Act
- (2) Offenses as stipulated in Articles 335 and 336 of Criminal Code;
- (3) Offenses as stipulated in Article 342 of Criminal Code;
- (4) Offenses as stipulated in Article 344 of Criminal Code.

Criteria for determining offenses mentioned above pertaining to the number of victims and dollar amounts involved vary by the socioeconomic conditions of the areas that fall under the jurisdiction of respective public prosecutors offices of district courts or their branches:

- (1) For Public Prosecutors Office of Keelung, New Taipei, Shilin, Taoyuan, Taichung, Tainan, and Kaohsiung District Court, where the number of victims reaches over 50, or the dollar amount involved exceeds \$20,000,000.
- (2) For districts other than those listed above, where the number of victims reaches over 30 or the dollar amount involved exceeds \$10,000,000.

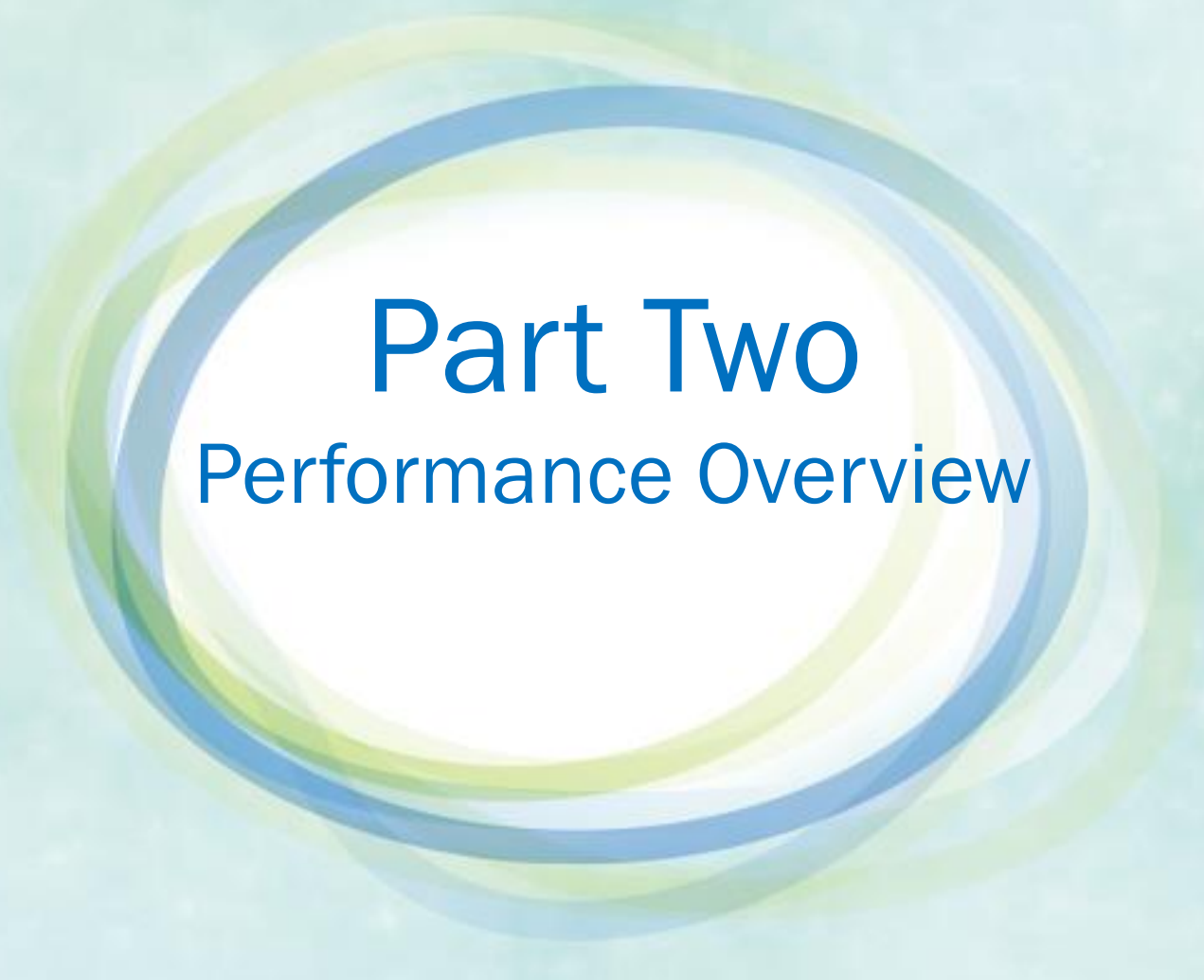
2. The following offenses are identified as serious economic crime, provided damage to interests protected by the law exceeds \$2,000,000:

- (1) Offenses as stipulated in Articles 2 of Punishment of Smuggling Act;

- (2) Offenses as stipulated in Articles 41 to 43 of Tax Collection Act;
 - (3) Offenses as stipulated in Article 71 of Business Entity Accounting Act;
 - (4) Offenses as stipulated in Article 22 of Foreign Exchange Regulation Act.
3. The following offenses that are identified as serious economic crimes that may endanger the economic development and financial stability of the nation:
- (1) Offenses as stipulated in Articles 195 and 196 of Criminal Code, and in Article 3 of Act Governing the Punishment for Damaging National Currency;
 - (2) Offenses as stipulated by Articles 201 and 201-1 of Criminal Code;
 - (3) Offenses as stipulated in Articles 339-1 to 339-3 of Criminal Code;
 - (4) Offenses as stipulated in Articles 81 and 82 of Trademark Act, and in Articles 91 and 92 of Copyright Act;
 - (5) Offenses as stipulated in Articles 171 and 174 of Securities and Exchange Act;
 - (6) Offenses as stipulated in Articles 112 to Article 116 of Futures Trading Act;
 - (7) Offenses as stipulated in Paragraph 2, Article 35 of the Fair Trade Act;
 - (8) Offenses as stipulated in Articles 125, 125-2, 125-3, 127-1, and in 127-2 of Banking Act of the Republic of China;
 - (9) Offenses as stipulated in Articles 57, 57-1 and Paragraph 1 of Article 58 of the Financial Holding Company Act;

PART ONE / ORGANIZATION OVERVIEW

- (10) Offenses as stipulated in Articles 58, 58-1, 59 and 60 of Act Governing Bills Finance Business;
 - (11) Offenses as stipulated in Articles 48, 48-1, 48-2, 49, 50 and 51 of Trust Enterprise Act;
 - (12) Offenses as stipulated in Articles 38-2, 38-3, 39 and 40 of Credit Cooperative Act;
 - (13) Offenses as stipulated in Articles 167, Paragraph 5 of Article 168, Articles 168-2 and 172-1 of the Insurance Law;
 - (14) Offenses as stipulated in Articles 39, 40, 44 and 45 of Agricultural Finance Act;
 - (15) Offenses as stipulated in Articles 108 and 109 of Financial Asset Securitization Act;
 - (16) Offenses as stipulated in Article 105 to 109 of the Securities Investment Trust and Consulting Act;
 - (17) Offenses as stipulated in Article 38 of Securities Investor Protection Act;
 - (18) Offenses as stipulated in Article 148 and Paragraph 1 of Article 149 of Consumer Insolvency Proceedings.
4. Offenses as stipulated in Paragraph 1-2, Paragraph 7-10, Paragraph 12-17, and Paragraph 2-1 of Article 3 of Money Laundering Control Act are identified as serious economic crimes.
5. Other offenses of a serious nature that violate economic control regulations or use illegal practices to disrupt social and economic order.



Part Two

Performance Overview

I. Convene Inter-agency Meetings on the Execution of Economic Crime Prevention

The 128th Inter-agency Meeting on the Execution of Economic Crime Prevention was held on December 17, 2015 with the following important tasks accomplished:

1. Measures Taken for Prevention of Economic Crimes

(1) Fair Trade Commission, Executive Yuan

The Commission handled 5 cases involving violations of the Fair Trade Act forwarded by the MJIB, sent by letters to MJIB to process 9 cases.

(2) Banking Bureau, Financial Supervisory Commission, Executive Yuan

Complying with the decision made on February 19, 2003 by the Financial Crime Investigation Taskforce, an affiliated unit of the Financial Reform Subgroup, Executive Yuan, the Bureau subsumed insurance crimes into the scope of financial crime, and requested competent authorities to coordinate relevant organizations to regularly hold professional training in financial crime prevention for prosecutors, police officers, and judicial officials. The Insurance Bureau coordinated with the Insurance Anti-fraud Institute of the R.O.C., the Taiwan Insurance Institute, the Life Insurance Association of the R.O.C., and the Non-life Insurance Association of the R.O.C. to hold the “Symposium on Insurance Crime Prevention,” from September 30 - October 2, 2015. The 120 participants included judges, prosecutors, MJIB officers, officers of the National

Fire Agency, the Criminal Investigation Bureau, Ministry of the Interior, and insurance claims supervisors of the insurance industry.

(3) Bureau of Consular Affairs (BOCA), Ministry of Foreign Affairs (MOFA)

The Bureau cooperated with other agencies in various tasks of economic crime prevention, and assisted MJIB to understand the whereabouts of the fugitives abroad on the MJIB list. A total of 7 people from 7 different cases were on the list.

(4) Intellectual Property Office, Ministry of Economic Affairs (MOEA)

1. MOEA hosted 2 coordination meetings to carry out the goal of protecting intellectual property rights on February 26th and August 19th in 2015 to review the policies and rules in the first half of 2014 and 2015 among all sectors. The meeting attendees reviewed the results and performance of the reinforcement of cracking down illegal copies, professional trainings for officers working in judiciary sectors, tightened control on the borders, implementation of the concept of intellectual property right protection on campus, facilitating a mechanism to authorize authorship, educating the general public about protecting intellectual property rights and improved international cooperation.

2. The team of intellectual protection has handled a total of 2,263 cases related to intellectual property rights infringement from Jan. to the end of Oct. in 2015, sending 2,635 suspects to the court. Among these cases, there are 1,529 cases related to violation against trade marks, or 1,696 suspects; 734 cases pertinent to

violation against authorship, or 939 suspects. In terms of categorization, there are 1,827 cases related to infringement of internet rights, which is 80.73% of the total 2,263 cases.

3. Update from MOEA on preventing economic crimes: The specialized task force audit the CD manufacturers on an ad-hoc basis and has conducted 406 factories from January to October of 2015. In addition, MOEA also coached the factories to manage their own internal control mechanism and audited 53 companies via paper.

(5) Department of Prosecutorial Affairs, Ministry of Justice (MOJ)

The Amendment (about confiscation) to Article 10-3 of Taiwan Criminal Law was submitted to Legislative Yuan On November 27th 2015 for review and approval. After negotiation between different political parties, the amendment was submitted for the second reading on December 8th 2015. The key points of this amendment include the following:

1. It is necessary to use confiscation and protection as an independent legal effect, instead of jail tie as penalty. Therefore, after this amendment was passed, the court is entitled to confiscate the properties of the accused in the event that they are deceased, arrested without prosecution, or ruled as guilty. This approach will curb anyone from enjoying the illegal properties as a result of the committed crime.
2. The amendment expands the area of subject and object. No one is allowed to enjoy the result of the committed crime, so the properties of the committed crime can be transferred to a third

party (including a neutral person aside from the criminal, corporation and non-corporation), and be transformed to other forms as items that can be confiscated by the court.

After amendment, the authorities concerned can prevent and curb more

crimes from occurring via the confiscation system and improve the investigation methodologies of financial crimes.

(6) Taiwan High Prosecutors Office

1. 96 cases of economic crime were investigated, with 189 cases closed.
2. The Office is responsible for coordinating agencies to enforce each preventative measure regarding economic crimes. °

(7) National Police Agency (NPA), Ministry of the Interior (MOI)

NPA was instructed to execute a project of cracking down fraudulent artificial ingredients that are illegal for public consumption to prevent businesses involved from endangering the health of the public and the rights of consumers. This project lasted for one month starting from October 22nd of 2014. NPA also supervised each police sectors to audit unregistered underground factories related to food (including oil, meat, vegetables, grains and other food-related items).

(8) National Immigration Agency, Ministry of the Interior

Security operations for serious economic crime cases (including corruption) are as follows:

1. 538 security cases were listed.

2. 390 security cases were captured. °

(9) Investigation Bureau, Ministry of Justice (MJIB)

From January to November, a total of 1,064 cases of economic crime and general crime, involving NT\$1, 08,525,952,433, with 2,838 suspects (Additionally investigation of 34 cases of tax evasion, involving fines of \$276,740,611 were transferred to tax collection organizations and customs administrations) were transferred to Prosecutor's Offices, including:

1. Enterprise corruption crime: 111 cases, involving underlying amount \$42,646,910,000, in which:
 - (1) Stock market crimes: 64 cases, 36,641,510,000.
 - (2) Empty out assets crime: 32 cases, \$2,515,080,000.
 - (3) Invasion of Trade Secrets Act: 15 cases, \$3,490,310,000.
2. Illegal fund raising crime: 29 cases, involving underlying amount \$23,617,380,000. °
3. Infringement of intellectual property right: 43 cases, involving underlying amount \$1,823,360,000.
4. Crimes against the public goods: 211 cases, involving underlying amount \$423,510,000, in which:
 - (1) Adulterated foods: 10 cases, \$146,370,000..
 - (2) Adulterated foods: 9 cases, \$260,000,000.
 - (3) Adulterated drugs: 177 cases, \$14,330,000.
 - (4) Usury: 5 cases, \$2,800,000. °
5. Telephone fraud and intimidation: 8 cases involving defrauding of NT\$26.55 million.

2. Presentation of feature reports

Key points of amendements related to illegal passports and cross-border telecom fraud issue (proposed by the Ministry of Foreign Affairs)

II. Prevention of Economic Crimes

The Bureau upholds the principles of “Prevention over Investigation and Investigation for Prevention” when performing economic crime prevention work. Aside from collaborating with other attendees at inter-agency meetings, the Bureau embarked on the following actions to perform crime prevention:

1. Data Collection and Analysis

Our field offices collect all types of industrial and commercial information via an integrated information platform, which are subjected to analysis, distribution or provided to internal sectors and fieldwork teams. We also closely monitor domestic businesses or individuals that engage in irregular practices and illicit activities, in order to take preventive actions in a timely fashion. This year, we gathered intelligence on 663 cases of various financial and operational abnormalities in industry and business, and possible illegal activities, 62 cases of special investigations, and 132 cases of illicit or illegal activities and referred them to the competent authorities (see Tables 2.01 & 2.02 and Graph 2.01).

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Table 2.01

Table2.01 Statistics of Economic Crime Prevention Efforts in 2015

Unit:Case

Month \ Item	Distributed and promotion materials	Project (Presentation) Information	Routine Violation Administrative Processing	Economic Crime Prevention Seminars Held (No. of Times)
Total	663	62	132	2
January	74	1	18	0
February	39	2	6	0
March	93	4	12	0
April	65	1	14	0
May	57	3	11	0
June	54	4	23	1
July	60	0	12	0
August	38	0	8	0
September	36	0	7	0
October	45	3	6	0
November	47	41	9	1
December	55	3	6	0

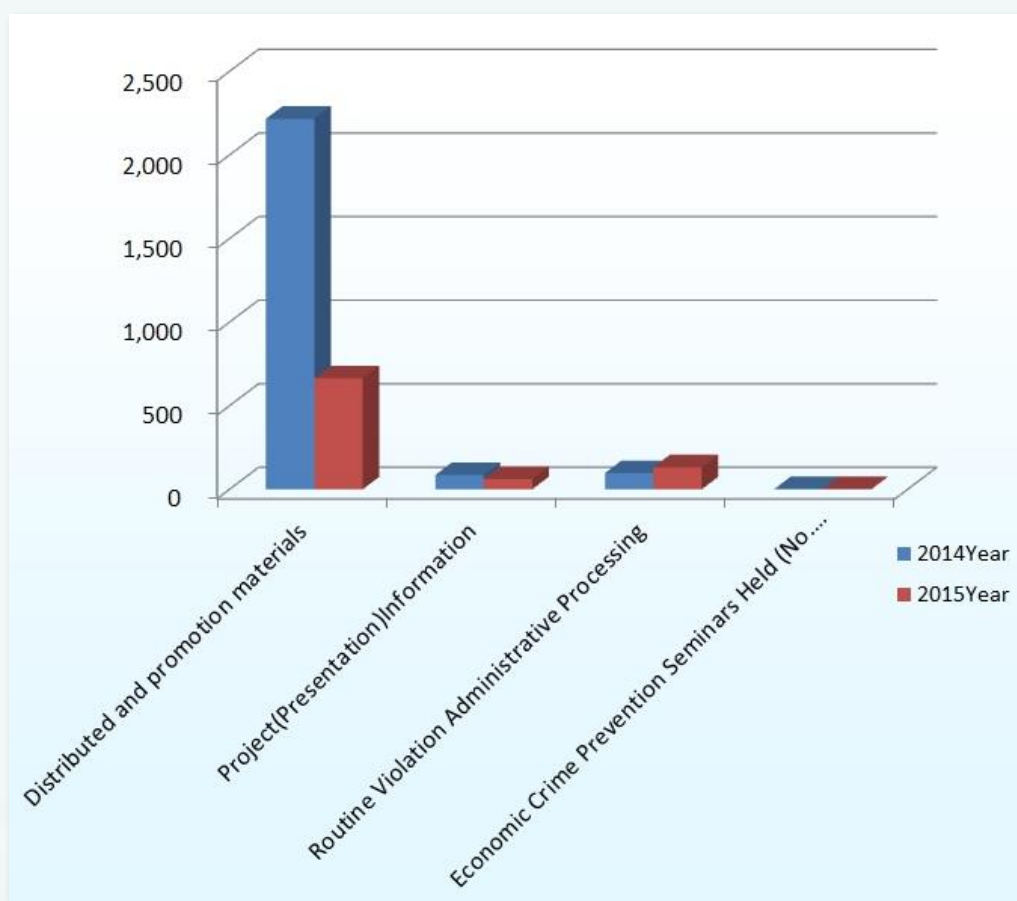
PART TWO / PERFORMANCE OVERVIEW

Table 2.02

Table2.02 Statistics of Economic Crime Prevention Efforts over the Past 2 Years

Unit:Case

Year \ Item	Information Collection		Routine Violation Administrative Processing	Economic Crime Prevention Seminars Held (No. of Times)
	Distributed and promotion materials	Project (Presentation)Information		
Total	2,879	148	229	4
2014Year	2,216	86	97	2
2015Year	663	62	132	2



Graph 2.01

Graph2.01 Statistics of Economic Crime Prevention Efforts over the Past 2

2. Preparing Special Reports for Reference

- (1) The Bureau produced special reports on the current status of society and the economy, irregular financial activities, new economic crime patterns, and large corporations and groups with financial or operating abnormalities. Besides, concerning such criminal issues as major food safety and crimes against the public good, the field offices are instructed to study and prepare special reports about the current situations, systems and responsive actions, as reference for government authorities to take preventive actions.
- (2) The Bureau compiled and printed the 「2014 Compilation of Special Reports」 (total 40 papers), which are distributed to field offices in order to improve professional knowledge and investigative techniques of the staff.

3. Discovering Problems and Taking Preemptive Measures

The Bureau filtered out a total of 3,271 companies and corporations that have a problem of jumbo bounced check. After investigation, the Bureau assigned to fieldwork team to investigate 69 companies. Moreover, the Bureau also deep dive into companies that have incurred a huge loss or financial crisis. If they were found to be involved in malicious bankruptcy or organized fraud, the Bureau proceeded with evidence collection and investigation to uphold economic order.

4. Exchanging Experience and Establish Contact Windows

In order to establish the partnership with enterprises to jointly combat

enterprise corruption, assist enterprises to prevent and block insiders, since September 2014, MJIB has successively visited such enterprises or industrial/commercial groups as Hsinchu Science Park, Taichung Science Park, Tainan Science Park, Foxconn, Formosa Plastics Group and national business/industrial groups to discuss the topic of “Collaboration between MJIB and Private Sectors to Combat Enterprise Corruption” via 158 meetings featured “Enterprise Anti-Corruption Experience Exchange. More than 5,523 companies and a total of 14,306 representatives have attended the meetings. Meanwhile, MJIB also instructed its field offices/stations to actively build “Enterprise Anti-Corruption Contact Windows” with local enterprises and industrial/commercial groups, expecting to be able to engage in in-depth cooperation with enterprises, to attain the effect of advance prevention, in-time discovery, and accelerated investigation performance.

5. Notifying Competent Authorities for Administrative Actions

- (1) “The Cases regarding the fund manager Lai ○ De and others at ○ SITC, involved in violation against Securiteis Investment Trust and Consulting Act”. Shin ○ Investment Trust was fined by FSC for a penalty of \$1.68 million and related subsidiaries as well as individuals all received various penalties, including a warning, suspension from initiating new or additional fund, discharge of duty and notification to industry association for 3 years.
- (2) Hsu ○ Chang, the responsible person of ○ Hsin-Ye Corp. attempted to smuggle untaxed cigarettes for up to 499,238 cartons by

covering up the cargo with another cargo. After uncovering this matter by the Kaohusing Investigation Station, the City Government has fined the company 6 million NTD based on Article 46 of Tobacco and Alcohol Administration Act on April 8th, 2015.

6. Holding Symposiums and Collaboration on Economic Crime Prevention

To discuss discoveries made during economic crime case investigations this year, academic experts, legal professionals, and representatives of competent authorities were invited twice to the “Symposium on Economic Crime Prevention”. The opinions offered in the symposium are provided to related organizations for reference, and were referred to by the MJIB in investigation of similar cases.

(1) Seminar of “Discussion and prevention for the current situations and issues of violating Trade Secrets Act”

On June 25th 2015, the Bureau held a symposium on “Discussion and prevention for the current situations and issues of violating Trade Secrets Act”. MJIB invited Mr. Nai-ping Yin (Adjunct Professor of NCCU Department of Money and Banking), Mr. Zhi-jie Lin (Associate Dean of Institute of Technology Law, School of Law, National Chiao Tung University), Ms. Mei-hua Wang (Head of Intellectual Property Office, MOEA), Mr. Tse-hsien Hsu (Prosecutor of Taipei District Prosecutors Office), Mr. Fu-yuan Xie (Assistant General Counsel, TSMC), Mr. Fong-fu Chen (Da Tong Law Firm) and others.

1. Background:

The Article 2 of the “Trade Secrets Act” has stated that the term “trade secrets” as used in this Act shall mean any method,

technology, manufacturing process, formula, program, design or information that can be used to produce, for sales or operations, and are not shared with people who are not involved in the obtaining of the information, which by nature, are confidential and inherit with economic value (whether in actuality or hidden) and have been protected with legal approach by everyone or whoever holds the economic value. However, in practice, a lot of business owners do not have a thorough understanding about the elements of violation against trade secrets, and therefore falling into a dilemma of suffering from infringement of corporate rights without having the ground to pursue legal approach. Also, since the additional amendment to Trade Secret Act in the early 2013, the regulation has not shown any practical effectiveness to stop people from committing related crimes. There are more, not fewer, cases of breaking the law. Tech companies such as HOC, InnoCorporation, LAR Precision Co., Ltd, and AU all have issues with their employees disclosing or stealing business secrets. Without timely discovery, these incidents will jeopardize the competition, development and survival of these corporations. In addition, in the first convention of Economic Justice and Organic Laws and Statutes Committee during second seminar of the 8th Term in Legislative Yuan on November 28th 2012, the former minister of MOEAYen-hsiang Shih said, “We have heard occasionally there are cases of economic spies in other countries, and these illegal behaviors have seriously damaged the

competitiveness of our country, stealing the results of our industrial innovation and threatens our national securities. “ His remarks reinforced the fact that trade secrets are not only an asset of the corporation, it is also an asset for the country. Therefore protecting these secrets are not only the responsibilities of the corporations involved, but also related authorities concerned in the government.

2. Opinions acquired:

(1) Improve the collaboration between academia, government and industry, and strengthening trade secrets education and training: Private sectors should build their own internal control mechanism to protect the confidentiality of their trade secrets; however, this does not simply mean that their employees should sign Confidentiality Agreement upon employment or unemployment, but enforcing practical rules to help the employees feel that it's important to protect the corporate business secrets. The corporations should stipulate policies based on honesty, implement corporate governance and risk control. They should also establish some measures to prevent infringement of trade secrets and remind all the employees or clients that they are obligated to honor confidentiality responsibilities. Based on the general sense of social experience, the corporations can prove that they have tried everything they can to help their employees understand the definition of trade secrets. These are the responsibilities of business owners in order to create a sus-

tainable environment. The authorities concerned will continue to educate Trade Secret Act among business owners, and request them to put together a reasonable system and internal control mechanism to detect and react to issues at the nip of the bud so that legal departments can interfere and investigate as early as possible and curb further development of the issues.

(2) The relationship between Non-Compete Agreement and Article 11 of Trade Secrets Act: If a trade secret is misappropriated, the injured party may request for the removal of such misappropriation...this Article is related to the purpose of Non-Compete Agreement. The goal of this Article is like a design for water blockage gate. It aims at preventing employees from stealing company secrets when they move to another company. It does not interfere the labor rights of employees. The work experience and knowledge are related to the company resource and development, and therefore it's a different concept from confidentiality. Thus, it is not true that the employees are not obligated to comply with confidentiality agreement after the expiration date of Non-Compete Agreement. We have observed some examples from the dispute between Pepsi and Quaker Oat Company. A senior developer at Pepsi switched to work for Quaker Oat Company as a marketer, and Quaker was later ruled as losing the case for suing this employee mainly because senior managers are able to obtain extensive and deep information about business

operation, so it's inevitable that they will disclose the business secrets that they originally know. This is the "Inevitable disclosure" principle in the US. In another case, the information obtained from failed R&D is also considered as trade secrets, therefore they are inherited with economic value. Once they fall into the hands of competitors, they don't have to spend the same amount of cost to invent the same products. Thus, we'd like to educate all businesses to monitor the employment movements of their employees, and update the Non-Compete Agreement as well as Confidentiality Agreement on a regular basis.

(3) Reinforce detecting economic spies to protect national security and benefits: Only business secret cases that pose serious threat to national security are eligible for us to initiate phone monitoring. However, based on Article 13-2 of the current Trade Secrets Act, there has never been a case of such severity, except any case that meets the definition of economic spies in the US. On the other hand, U.S. federal system categorizes the limitations and protection of trade secrets based on the scale of industry, rather than whether the companies involved are tech companies or traditional industries because it does not make sense to exempt any company from protection just because the nature of business is not related to technology. Corporations such as Ding Tai Fung and Sunny Hills have a scale of international footprint, and therefore, their operation secrets should be

protected.

(4) Understand internal control mechanism: It is absolutely necessary for corporations to set up an internal control system; however, it's important not to violate the privacy of the employees (such as monitoring the usage of restrooms). Business owners should ensure to have a sound internal control system to protect their business secrets and the risk of information leakage even though it may cost more for operations. On the other hand, the only way to achieve the best investigation result for the authorities concerned is for the corporate owners to disclose completely their competitors and their own employees with no reserve to help crack the case even though the area of search and detention has flexibility by law. The business owners should not try to negotiate with their competitors under the table and withdraw litigation before prosecution to avoid encouraging the perpetrators from getting away.

(2) Seminar of “Discussion of Overseas Investment Activities and Potential Economic Crimes”

The Bureau held the seminar of “Discussion of Overseas Investment Activities and Potential Economic Crimes” on November 26th 2015, several speakers were invited, including Mr. Nai-ping Yin (Adjunct Professor of Department of Finance, National Chengchi University, Hong-ming Jian (Team head of FSC, Securities Bureau), Mr. Zong-zhi Lin (Prosecutor of Special Investigation Division of the Supreme

Prosecutors Office), Mr. Li-hua Lin (Manager of Monitoring Department, TaiFex), Mr. Fong-fu Chen (Attorney at Da Tong Law Firm), Mr. Guo-zhu Ma (KPMG), Mr. Yi-yong Mi (Chairman of KGI Securiteis Corp. and Chinese National Futures Association)

1. Background:

A while ago, the percentage of foreign investors in Taiwan's securities and futures markets became higher partially because they are benefited from tax break that are better than domestic investors. Moreover, the stocks with higher foreign investment usually attract domestic investors to invest, and re-sell back to domestic stock market in the name of foreign investor in order to push the stock price up or for other purposes. To avoid long and tedious IPO procedure or avoid the rule that "No Chinese investor can hold more than 30%", several foreign investors as well as investors from mainland China participate in Taiwan's stock market in the name of "shell IPO", to leverage their shell companies to raise funds and escalate the stock price, affecting the rights of other domestic investors. Below are a few points regarding the potential economic crimes as a result, the issue with investigation and recommendations to prevent such crimes.

2. Opinions acquired:

(1) How can authorities concerned facilitate the Bureau to investigate economic crimes: In the case of discovering any abnormal transactions, the authorities concerned should assist FSC to request overseas Chinese and foreign investors to provide

related information via the custodian banks in Taiwan that is associated with the foreign investor's account based on Article 23 of Regulations Governing Investment in Securities by Overseas Chinese and Foreign Nationals. They can also request the foreign investors to explain the reason for transactions when accessing the information of ultimate beneficiary of the foreign accounts when they suspect the foreign investors may intend to leverage the stock or set-up conditions based on contractual agreement via derivatives transactions with others.

(2) How can auditors and corporations facilitate the Bureau to investigate economic crimes: As part of an internal control mechanism, the auditors and business owners should roll out forensic accounting system, and the independent directors as well as CPAs should actively participate in running the board of directors. They should also thoroughly review the investment plans and evaluate transaction risks for any overseas investment or derivatives transactions that account for a certain percentage of business operations and financial holding. Moreover, they should follow up with the transaction process for the overseas transactions, and request for information (such as the trustee and internal beneficiary) required for assessment in the name of corporate delegates from the local government or financial authorities to avoid potential crime.

(3) Enhance the interaction between the competent authorities and auditors, associations of banks, securities and futures: Request the association of auditors to request any business corporation to provide reasonable explanation and related information if any auditor find out that there is a situation of embezzlement or fake transactions. They should also notify the competent authorities and closely work with the associations of banks, securities and futures in order to respond, prevent the crime from happening and handle any issue in time.

(4) How to handle and respond to foreign investment transactions violating against honesty: In the case that any foreign investor walks on the border line of law violation in terms of their transactions of futures in Taiwan, but obviously betray the trust of investors and endanger the order of markets as well as domestic businesses and investors, the damage they can cause may be higher than the case in point (3). There was a case when 2 analysts in Barco Bank PLC in Taiwan issued a research report recommending Li O Company for \$750 per share as target price, which is 3 times more than the stock price during that time, leading to an abnormal stock fluctuation of Li O Company. Those 2 analysts have been suspended from employment for 1 month and 2 months respectively on September 10th 2015 by FSC because “They provided research reports to clients who have no contractual agreement and non professional investors” as a

warning to other participants in the market. This instance demonstrate the value of authorities concerned brings into the market, as they help sustain the order of the markets and protect investors via penalizeing foreign investors who violate the policy of honesty and trust.

III. Criminal investigations

Among the investigations that the Bureau has completed this year, we have referred a total of 1,132 cases, with 3,001 suspects and a monetary loss of \$123,599,379,490. Among all these cases, economic crimes account for 677 cases, with 2,314 suspects and a monetary loss of \$123,208,615,914. General crime accounts for 441 of the total number of cases, with 673 suspects and a monetary loss of \$390,763,576. We have 11 cases with 11 suspects still at large;we had 3 cases, and 3 people that we successfully induced them back to Taiwna. Moreover, we had 47 cases of tax evasion, with penalty amount up to \$418,415,317 (please refer to Table 2.03, 2.04 and Graph 2.02, 2.03 and 2.04).

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Table 2.03

Table 2.03 Statistics of 2014 and 2015 Investigated Economic and General Crimes

Year			2015 年			2014 年		
			No. of Case	No. of Suspe cts	Underlying Amount (Dollars)	No. of Case	No. of Suspe cts	Underlying Amount (Dollars)
Type of Case								
I. Econo mic Crime Cases	Total		677	2,314	123,208,615,914	717	2,492	90,401,373,627
	Fraud	Subtoal	157	677	8,582,794,512	189	894	13,172,264,591
		Loan Fraud	9	70	1,138,121,153	8	69	1,694,085,053
		Foreign trade fraud	3	3	90,861,082	4	10	320,170,863
		Fraudulent bankruptcy	4	5	292,747,690	3	5	121,390,885
		Fraudulent closedown of private loan association	2	2	13,139,800	0	0	0
		Real estate fraud	6	9	341,041,362	2	2	376,370,000
		Fraud of negotiable instrument	4	6	42,635,000	9	38	570,668,384
		Investment Fraud	26	73	4,656,341,169	35	70	6,125,975,554
		Credit Card Fraud	1	27	1,265,500	1	2	22,958,511
		Insurance Fraud	4	16	99,496,384	2	6	67,800,435
		Cyber Fraud	3	3	137,880	3	6	3,369,450
		Health insurance Fraud	25	191	160,515,107	20	226	101,143,290
		Phone Fraud and Coercion	10	131	38,480,218	16	72	52,102,170
		Others	60	141	1,708,012,167	86	388	3,716,229,996
	Embezzl ement	Subtotal	56	137	2,825,230,429	45	72	1,792,836,055
		General Embezzlement	13	25	179,288,123	5	7	166,350,419
		Embezzlement Involving Public Interest	14	26	364,982,829	8	10	121,322,563
		Business Embezzlement by Emptying out Assets	17	66	1,109,566,148	31	54	1,497,654,334
		Embezzlement by Employees of Private	12	20	1,171,393,329	1	1	7,508,739
	Breach of Trust	Subtotal	25	62	1,540,018,677	21	57	3,385,508,679
		Breach of trust of empty out assets	16	37	1,414,394,470	7	13	1,890,864,194
		General breach of trust	9	25	125,624,207	14	44	1,494,644,485

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	Usury		6	24	34,800,000	7	8	105,640,800
	Smuggling		7	24	44,215,902	9	14	6,030,993
	Violation of Tax Collection Act		20	134	2,000,540,392	32	152	2,723,143,205
	Counterfeit /Alteration of Currency or Securities	Subtotal	5	9	98,476,700	3	8	1,167,383,000
		Counterfeit /Alteration of Currency of Securities	1	4	1,500,000	0	0	0
		Counterfeit /Alteration of Securities	4	5	96,976,700	3	8	1,167,383,000
	Violation of Tobacco and Alcohol Administration Act		11	13	27,153,000	24	27	140,146,645
	Violation of Banking Act	Subtotal	63	285	50,178,856,102	73	280	34,530,584,347
		Raising Illegal Capital Funds	29	215	23,597,697,885	37	215	16,584,701,918
		Unauthorized Operation of Remittance and Acceptance	31	62	23,127,158,217	30	45	16,025,581,731
		Breach of trust by financial personnel	0	0	0	2	8	80,850,000
		Fraud against financial institutions	2	7	3,454,000,000	4	12	1,686,161,260
		Others	1	1	0	0	0	153,289,438
	Infringement of Intellectual Property Right	Subtotal	46	73	1,841,052,787	35	50	905,902,779
		Violation of Trademark Act	17	23	16,881,880	15	24	14,960,703
		Violation of Copyright Act	29	50	1,824,170,907	20	26	890,942,076
	Violation of Trade Secrets Act		16	38	3,490,317,428	3	8	575,660,000
	Violation of Securities & Exchange Act		116	526	49,407,883,929	115	501	7,820,591,478
	Violation of Futures Exchange Act		28	75	2,450,824,916	41	124	1,669,661,688
	Violation of Insurance Law		2	4	41,515,632	4	7	282,079,600
	Violation of Securities Investment Trust and Consulting Act		9	20	285,029,216	18	34	11,017,538,302
	Violation of Commercial Accounting Act		9	22	183,851,905	10	38	2,761,095,280
	Violation of Company Law		51	127	37,000,000	24	100	18,000,000
	Infringement of Computer Usage		5	9	1,449,825	7	11	8,973,380
	Offenses against Agriculture, Industry, and Commerce		37	39	1,820,437	40	49	57,716,784

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	Violation of Fair Trade Act	3	6	128,918,075	7	34	184,766,125
	Others/ Financial Crimes	5	10	6,866,050	10	24	8,075,849,896
II.General Crimes		441	673	390,763,576	371	619	729,107,649
	Documentary forgery	85	123	186,164,721	72	120	384,113,921
	Violation of Firearm, Ammunition and Instruments Control Act	7	7	0	2	3	0
	Violation of health regulations	328	501	14,855,495	285	480	274,975,478
	Violation of disease control regulations	0	0	0	3	3	24,987,500
	Violation of personal privacy	5	13	0	0	0	0
	Violation of environmental protection regulations	8	21	189,651,520	2	2	0
	Others/ General	8	8	91,840	7	11	45,030,750
III.Tracking and Apprehension of Fugitives Abroad		11	11	0	13	13	0
	Apprehension through Extradition	7	7	0	10	10	0
	Surrender under Persuasion	3	3	0	2	2	0
	Apprehension with Assistance	1	1	0	1	1	0
	Others/ At large	0	0	0	0	0	0
IV. Escort back Cases		3	3	0	4	5	0
	Assistance in escorting back a sentenced person	3	3	0	4	5	0
V.Broadening International Cooperation		0	0	0	2	0	0
	Apprehension and extradition of Overseas Criminals	0	0	0	0	0	0
	Execution of mutual judicial assistance agreement	0	0	0	2	0	0
	Assisted investigated cases consigned by a foreign court	0	0	0	0	0	0
Total		1,132	3,001	123,599,379,490	1,107	3,129	91,130,481,276
Tax Evasion		47	0	418,415,317	29	0	293,247,593

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Table 2.04

Table 2.04 Comparison Statistics of 2014 and 2015 Investigated Economic and General Crimes

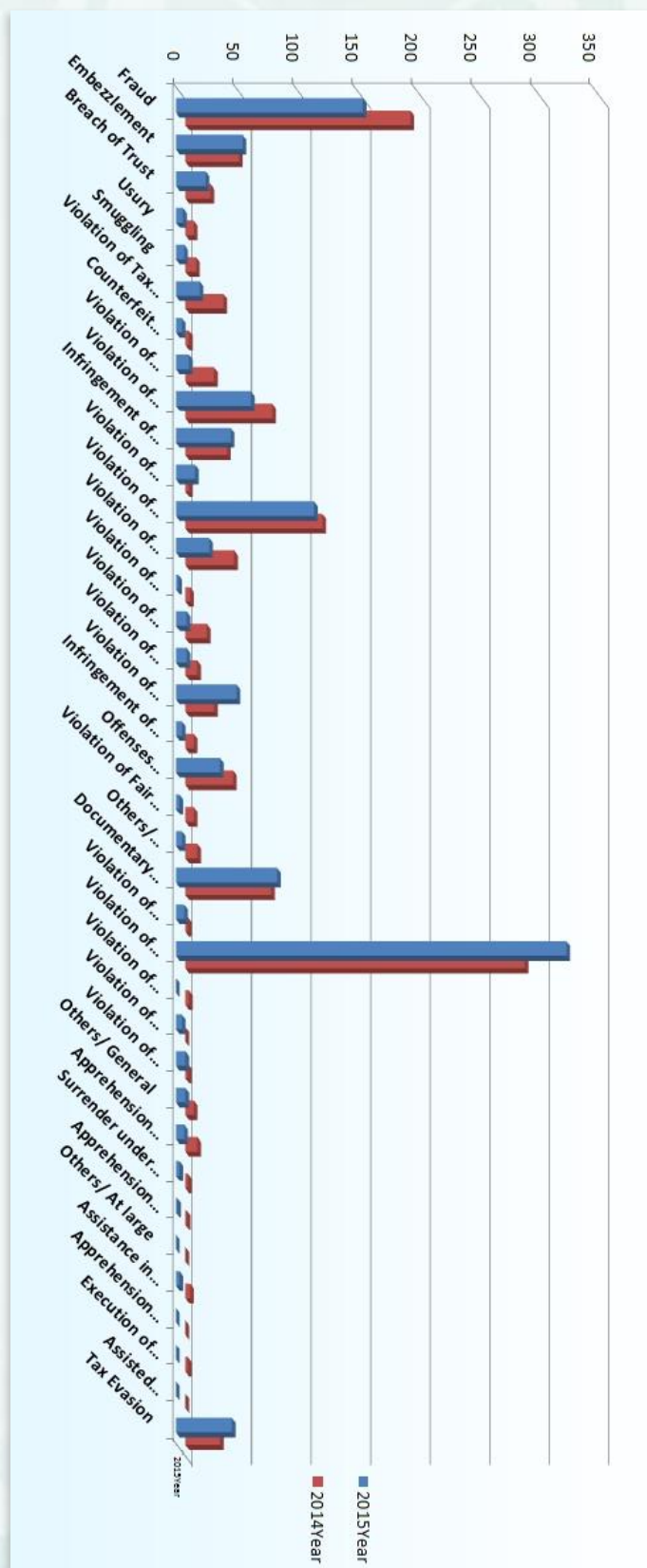
Crime	Year	2015 Year				2014 Year				Compare to last year	
		No. of Case	No. of Suspects	No. of Cases % (Note)	No. of Suspects % (Note)	No. of Case	No. of Suspects	No. of Cases % (Note)	No. of Suspects % (Note)	No. of Cases % = [(2015-2014)/2014]	No. of Suspects % = [(2015-2014)/2014]
I. Economic Crime Cases		669	2,298	100.00%	100.00%	700	2,434	100.00%	100.00%	-4.43%	-5.59%
Fraud		157	677	23.47%	29.46%	189	894	27.00%	36.73%	-16.93%	-24.27%
Embezzlement		56	137	8.37%	5.96%	45	72	6.43%	2.96%	24.44%	90.28%
Breach of Trust		25	62	3.74%	2.70%	21	57	3.00%	2.34%	19.05%	8.77%
Usury		6	24	0.90%	1.04%	7	8	1.00%	0.33%	-14.29%	200.00%
Smuggling		7	24	1.05%	1.04%	9	14	1.29%	0.58%	-22.22%	71.43%
Violation of Tax Collection Act		20	134	2.99%	5.83%	32	152	4.57%	6.24%	-37.50%	-11.84%
Counterfeit /Alteration of Currency or Securities		5	9	0.75%	0.39%	3	8	0.43%	0.33%	66.67%	12.50%
Violation of Tobacco and Alcohol Administration Act		11	13	1.64%	0.57%	24	27	3.43%	1.11%	-54.17%	-51.85%
Violation of Banking Act		63	285	9.42%	12.40%	73	280	10.43%	11.50%	-13.70%	1.79%
Infringement of Intellectual Property Right		46	73	6.88%	3.18%	35	50	5.00%	2.05%	31.43%	46.00%
Violation of Trade Secrets Act		16	38	2.39%	1.65%	3	8	0.43%	0.33%	433.33%	375.00%
Violation of Securities & Exchange Act		116	526	17.34%	22.89%	115	501	16.43%	20.58%	0.87%	4.99%
Violation of Futures Exchange Act		28	75	4.19%	3.26%	41	124	5.86%	5.09%	-31.71%	-39.52%
Violation of Insurance Law		2	4	0.30%	0.17%	4	7	0.57%	0.29%	-50.00%	-42.86%
Violation of Securities Investment Trust and Consulting Act		9	20	1.35%	0.87%	18	34	2.57%	1.40%	-50.00%	-41.18%
Violation of Commercial Accounting Act		9	22	1.35%	0.96%	10	38	1.43%	1.56%	-10.00%	-42.11%
Violation of Company Law		51	127	7.62%	5.53%	24	100	3.43%	4.11%	112.50%	27.00%
Infringement of Computer Usage		5	9	0.75%	0.39%	7	11	1.00%	0.45%	-28.57%	-18.18%
Offenses against Agriculture, Industry, and Commerce		37	39	5.53%	1.70%	40	49	5.71%	2.01%	-7.50%	-20.41%

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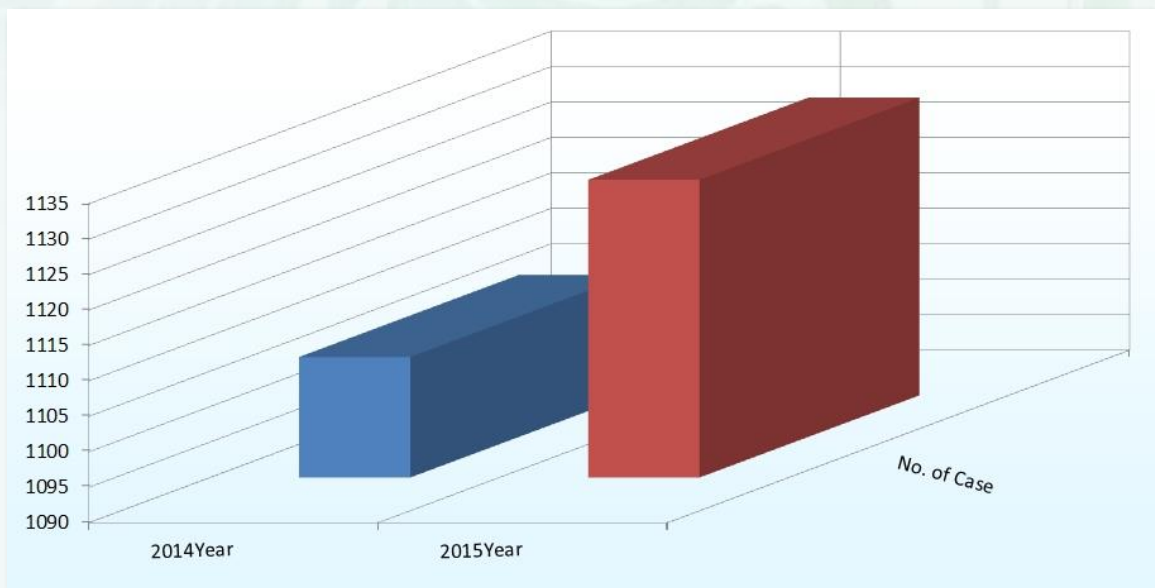
Violation of Fair Trade Act	3	6	0.45%	0.26%	7	34	1.00%	1.40%	-57.14%	-82.35%
Others/ Financial Crimes	5	10	0.75%	0.44%	10	24	1.43%	0.99%	-50.00%	-58.33%
II.General Crimes	441	673	100.00%	100.00%	371	619	100.00%	100.00%	18.87%	8.72%
Documentary forgery	85	123	19.27%	18.28%	72	120	19.41%	19.39%	18.06%	2.50%
Violation of Firearm, Ammunition and Instruments Control Act	7	7	1.59%	1.04%	2	3	0.54%	0.48%	250.00%	133.33%
Violation of health regulations	328	501	74.38%	74.44%	285	480	76.82%	77.54%	15.09%	4.38%
Violation of disease control regulations	0	0	0.00%	0.00%	3	3	0.81%	0.48%	-100.00%	-100.00%
Violation of personal privacy	5	13	1.13%	1.93%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
Violation of environmental protection regulations	8	21	1.81%	3.12%	2	2	0.54%	0.32%	300.00%	950.00%
Others/ General	8	8	1.81%	1.19%	7	11	1.89%	1.78%	14.29%	-27.27%
III.Tracking and Apprehension of Fugitives Abroad	11	11	100.00%	100.00%	13	13	100.00%	100.00%	-15.38%	-15.38%
Apprehension through Extradition	7	7	63.64%	63.64%	10	10	76.92%	76.92%	-30.00%	-30.00%
Surrender under Persuasion	3	3	27.27%	27.27%	2	2	15.38%	15.38%	50.00%	50.00%
Apprehension with Assistance	1	1	9.09%	9.09%	1	1	7.69%	7.69%	0.00%	0.00%
Others/ At large	0	0	0.00%	0.00%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
IV. Escort back Cases	3	3	100.00%	100.00%	4	5	100.00%	100.00%	-25.00%	-40.00%
Assistance in escorting back a sentenced person	3	3	100.00%	100.00%	4	5	100.00%	100.00%	-25.00%	-40.00%
V.Broadening International Cooperation	0	0	#DIV/0!	#DIV/0!	2	0	100.00%	#DIV/0!	-100.00%	#DIV/0!
Apprehension and extradition of Overseas Criminals	0	0	#DIV/0!	#DIV/0!	0	0	0.00%	#DIV/0!	#DIV/0!	NA
Execution of mutual judicial assistance agreement	0	0	#DIV/0!	#DIV/0!	2	0	100.00%	#DIV/0!	-100.00%	#DIV/0!
Assisted investigated cases consigned by a foreign court	0	0	#DIV/0!	#DIV/0!	0	0	0.00%	#DIV/0!	0.00%	#DIV/0!
Tax Evasion	47	0	100.00%	#DIV/0!	29	0	100.00%	#DIV/0!	62.07%	#DIV/0!

Note:"No. of Cases %" and "No. of Suspects %" in this table are calculated based on the total number of such.

Comparison of Economic Crime Case Investigated in 2015 and 2014, by Type

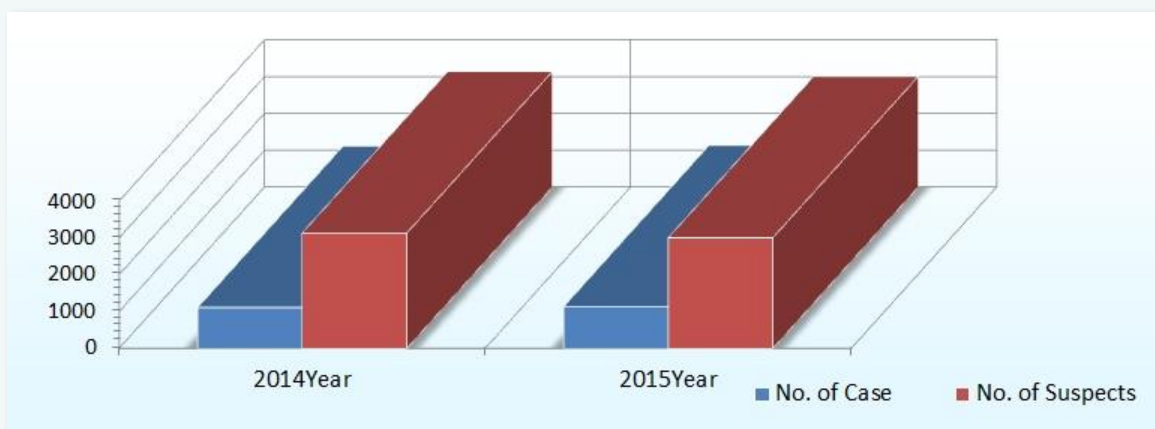


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Graph 2.03

Graph2.03 Comparison of Number of Cases Referred to Public Prosecutors Office(or Letter Sent)over the Past 2 Years



Graph 2.04

Graph2.04 Comparison of Cases and Suspects Involved in Economic Crimes and General Crimes over the Past 2 Years

1. Economic crimes

The Bureau investigated 677 economic crime cases in 2015, a decrease by 5.58% as compared to 717 cases in 2014; a total of 2,314 suspects, a decrease by 7.14% as compared to 2,492 suspects in 2014; the monetary loss was \$123,286,105,914, with an increase by 36.29% as compared to \$90,413,703,627 in 2014. Below is a list of all types of cases (please refer to Table 2.03 and 2.04 as well as Graph 2.02)

- Fraud: 157 cases, accounting for 23.19%, with 677 suspects, accounting for 29.26%
- Misappropriation/embezzlement: 56 cases, accounting for 8.27%, with 137 suspects, accounting for 5.92%.
- Breach of trust: 25 cases, accounting for 3.69%, with 62 suspects, accounting for 2.68%.
- Usury: 6 cases, accounting for 0.89%, with 24 suspects, accounting for 1.04 %.
- Smuggling: 7 cases, accounting for 1.03%, with 24 suspects, accounting for 1.04%.
- Violation of the Tax Collection Act: 20 cases, accounting for 2.95%, with 134 suspects, accounting for 5.79%.
- Counterfeit or alteration of currency or negotiable securities: 5 cases, accounting for 0.74%, with 9 suspects, accounting for 0.39%.
- Violation of the Tobacco and Alcohol Administration Act: 11 cases, accounting for 1.62%, with 13 suspects, accounting for 0.56%.
- Violation of the Banking Act of the Republic of China: 63 cases,

accounting for 9.31%, with 285 suspects, accounting for 12.32%.

- Intellectual property right infringement: 46 cases, accounting for 6.79%, with 73 suspects, accounting for 3.15%.
- Violation of the Trade Secrets Act: 16 cases, accounting for 2.36%, with 38 suspects, accounting for 1.64%.
- Violation of the Securities and Exchange Act: 116 cases, accounting for 17.13%, with 526 suspects, accounting for 22.73%.
- Violation of the Futures Trading Act: 28 cases, accounting for 4.14%, with 75 suspects, accounting for 3.24%.
- Violation of the Insurance Act: 2 case, accounting for 0.30%, with 4 suspects, accounting for 0.17%.
- Violation against Securities Investment Trust and Consulting Act: 9 cases (1.35%), 20 suspects and account for 0.87%.
- Violation of the Business Entity Accounting Act: 9 cases (1.35%), 22 suspects and account for 0.96%.
- Violation of the Company Act: 51 cases (7.62%), 127 suspects and account for 5.53%.
- Violation of computer usage: 5 cases (0.75%), 9 suspects and account for 0.39%.
- Violation of agriculture, industrial and business corporations: 37 cases (5.53%), with 39 suspects and account for 1.7%.
- Violation of the Fair Trade Act: 3 cases (0.45%), with 6 suspects and account for 0.26%.
- Other economic crimes: 5 cases (0.75%), with 10 suspects and account for 0.44%

(1) Fraud

1. Statistics

There were a total of 157 fraud cases this year, a decrease by 16.93% as compared to 189 cases in 2014; a total of 677 suspects, with a decrease by 24.27% as compared to 894 suspects in 2014; involving monetary value of \$8,582,794,512, with a decrease by 34.84% as compared to \$13,172,264,591 in 2014 (please refer to Table 2.04, 2.05, 2.06 and 2.07, and Graph 2.05 and 2.06).

Types of cases:

- (1) Loan fraud: 9 cases.
 - (2) Foreign trade fraud: 3 cases.
 - (3) Fraudulent bankruptcy: 4 cases.
 - (4) Fraudulent closedown of private loan association: 2 cases.
 - (5) Real estate fraud: 6 cases.
 - (6) Fraud of negotiable instrument: 4 cases.
 - (7) Investment fraud: 26 cases.
 - (8) Credit card fraud: 1 case.
 - (9) Insurance fraud: 4 cases.
 - (10) Internet fraud: 3 cases.
 - (11) Fraud of national health insurance: 25 cases.
 - (12) Telephone fraud and intimidation: 10 cases.
 - (13) Others: 60 cases
- (please refer to Table 2.03, 2.07, and Graph 2.06)

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Table 2.05

Table2.05 Comparison of Statistics of Investigated Cases Referred to Public Prosecutors Office (or Letter Sent) over the Past 2 Years

Year \ Item	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change
2014Year	1,107	100.00%	100.00%	3,129	100.00%	100.00%
2015Year	1,132	102.26%	2.26%	3,001	95.91%	-4.09%

Table2.05 Continued

Year \ Item	Economic crime cases			General crime cases		
	No. of Case	No. of Suspects	Underlying Amount (\$1,000)	No. of Case	No. of Suspects	Underlying Amount (\$1,000)
2014 年	717	2,492	90,401,373	371	619	729,107
2015 年	677	2,314	123,208,615	441	673	390,763

Table2.05 Continued

Year \ Item	No. of Evasion Case	
	No. of Case	Underlying Amount (\$1,000)
2014Year	29	293,247
2015Year	47	418,415

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Table 2.06

Table2.06 Comparison of Statistics of Fraud Cases over the Past 2 Years

Year \ Item	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	189	100.00%	100.00%	894	100.00%	100.00%	13,172,264	100.00%
2015Year	157	83.07%	-16.93%	677	75.73%	-24.27%	8,582,794	-34.84%

Table 2.07

Table2.07 Comparison of Statistics of Fraud Cases over the Past 2 Years,by Type2

Year \ Item	No. of Case	Loan Fraud	Percentage	Rate of Change	Foreign trade fraud	Percentage	Rate of Change	Fraudulent bankruptcy	Percentage	Rate of Change	Fraudulent close down of private loan association	Percentage	Rate of Change
2014Year	189	8	4.23%	100.00 %	4	2.12%	100.00 %	3	1.59%	100.00 %	0	0.00%	100.00 %
2015Year	157	9	5.73%	12.50 %	3	1.91%	-25.00 %	4	2.55%	33.33 %	2	1.27%	#DIV/0!

Note: "Rate of Change (ROC)" is calculated by: $ROC = \left[\frac{\text{(this period - last period)}}{\text{last period}} \right] \times 100\%$.

Table2.07 Continued

Year \ Item	Real estate fraud	Percentage	Rate of Change	Fraud of negotiable instrument	Percentage	Rate of Change	Investment Fraud	Percentage	Rate of Change	Credit Card Fraud	Percentage	Rate of Change
2014Year	2	1.06%	100.00 %	9	4.76%	100.00 %	35	18.52%	100.00 %	1	0.53%	100.00 %
2015Year	6	3.82%	200.00 %	4	2.55%	-55.56 %	26	16.56%	-25.71 %	1	0.64%	0.00%

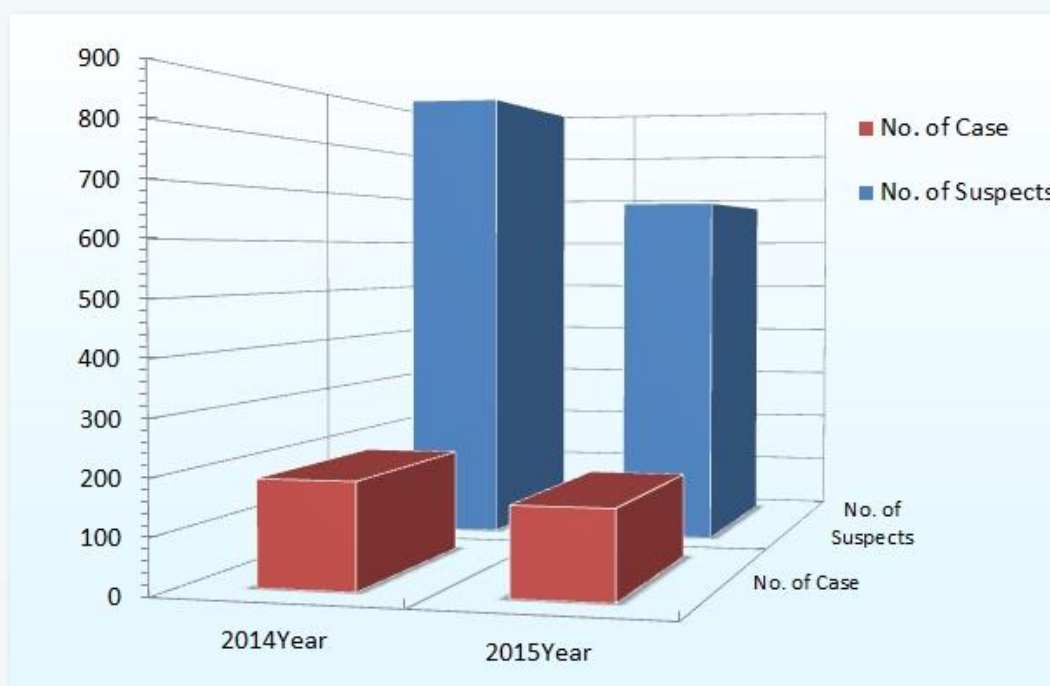
PART TWO / PERFORMANCE OVERVIEW

Table2.07 Continued

Item Year	Advert iseme nt Fraud	Perce ntage	Rate of Chang e	Tax Refun d Fraud	Perce ntage	Rate of Chang e	Insura nce Fraud	Perce ntage	Rate of Chang e	Cyber Fraud	Perce ntage	Rate of Chang e
2014Year	0	0.00%	100.00%	0	0.00%	100.00%	2	1.06%	100.00%	3	1.59%	100.00%
2015Year	0	0.00%	f	0	0.00%	NA	4	2.55%	100.00%	3	1.91%	0.00%

Table2.07 Continued

Item Year	Health insuranc e Fraud	Percenta ge	Rate of Change	Phone Fraud and Coercion	Percent age	Rate of Change	Others	Percenta ge	Rate of Change
2014Year	19	10.05%	100.00%	16	8.47%	100.00%	86	45.50%	100.00%
2015Year	25	15.92%	31.58%	10	6.37%	-37.50%	60	38.22%	-30.23%

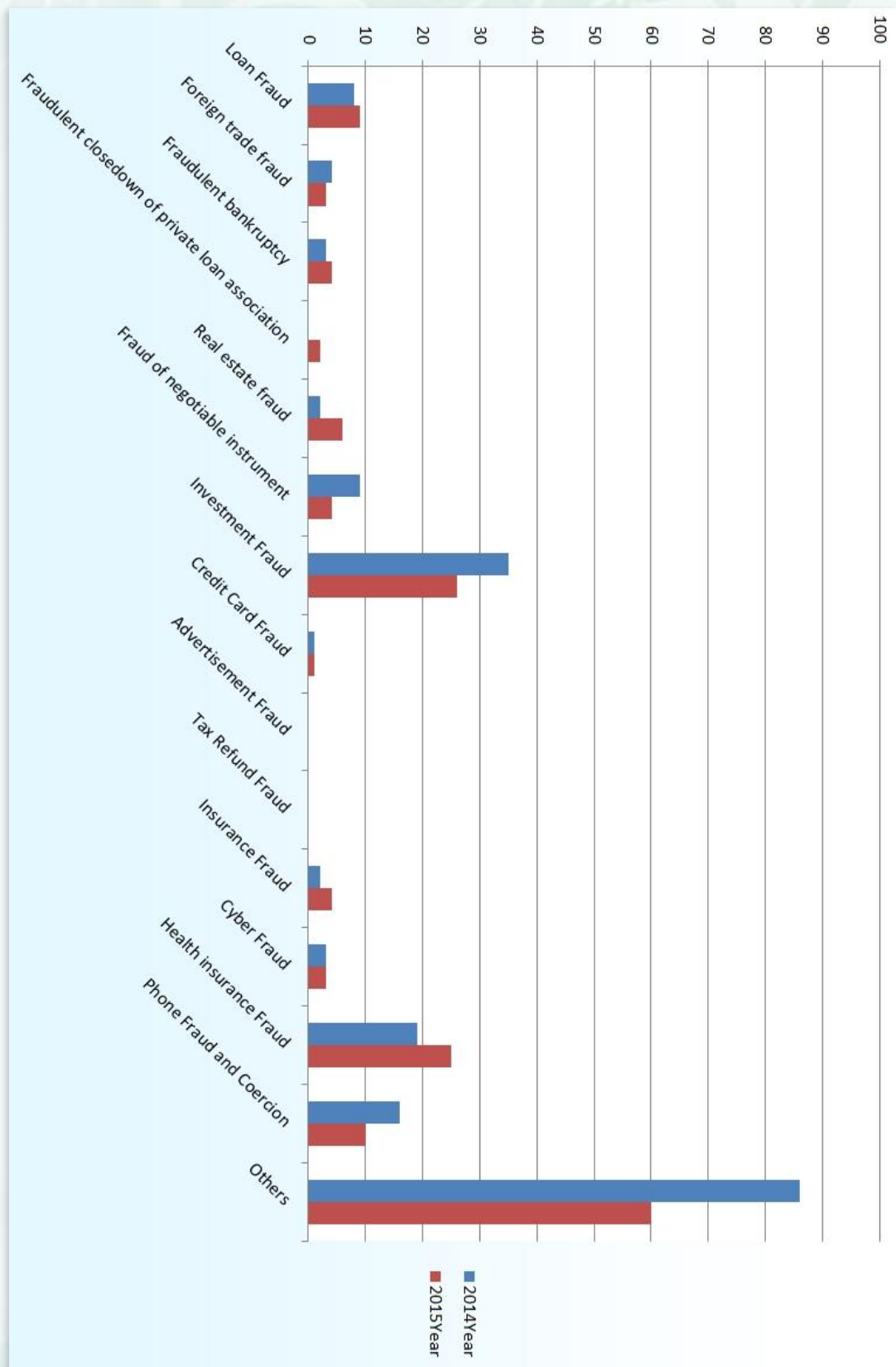


Graph 2.05

Graph2.05 Comparison of Fraud Cases and Suspects over the Past 2 Years

Graph 2.06

Graph 2.06 Comparison of Fraud Cases over the Past 2 Years, by Type



2. Significant cases

(1) Internet fraud – Fraud group conducted by ○-Qing, Jian Statistics

○-qing Jian both owned Yao O International Marketing Company in Taiwan and Rong O Trade Company in Mainland China. Starting from 2001, he has formulated a crime group with unknown people in China to commit fraud. The group first posted a recruiting ad on job hunting websites, and request the people who responded to the ad for their debit card number in the name of verifying identity. They ship those debit cards to the business operation center and instruct the members of that group to pick them up via local numbers in China or online chats for O-feng Hung, O-chen Chang to change the passwords for those cards. After confirming activation, they then post ads for products obviously lower than market price on the internet in Taiwan, such as yahoo. After customers make a purchase and wire the money into the dummy accounts that the group illegally obtained as afore-mentioned, they sent O-feng Hung, O-chen Chang and others of their members to withdraw money from those debit cards they had in possession. They even ask them to transfer the money to their personal account for the fraud group to use. They deposit the cash into a custodian box in a post office in New Taipei City, and have the head of the group to pick it up and transfer to the ○-qing Jian's Chinese girlfriend, later ○-qing Jian instructed O-jie Huang and let Huang's Chinese girlfriend to

transfer the amount to the accounts that appointed by the group members in China. A total of \$27,074,839 exchanged hands through out the process. The entire case has been referred by Kaohsiung City Field Office and prosecuted by Kaohsiung District Prosecutors Office.

(2) Telephone fraud and intimidation- “Amold” Phone Fraud Group O-ming Yu (nickname: Amold) solicited O-wei Liu and O-ping Shen to rent a warehouse in Yunlin County as their operation center for telephone fraud targeting people in China. Every day from 8a.m. until 3p.m., their computer operator O-chun Li will search for the area codes in China call out to people in China with IVR. If the people there do not understand the context and dial back, O-wei Liu would fake being a police officer in China (6% of the fraud money is given to him as reward) to request for the names and ID numbers of the callers. After the computer program they designed verified the identity, they would transfer their cases with a fake case, claiming that these people’s credit cards have defulated and the related banks have decided to take action in Beijing, China. Due to jurisdiction, the calls will then be transferred to a fake police officer, played by O-ming Yu (6% of the fraud money is given to him as reward), and O-ming Yu told these people that they need to transfer money to the custodian account of the court because they were involved in violation against Criminal Law, or request them to provide account number and

password of their online banking to transfer fund to appointed accounts in China. Then these people transfer all the money out for O-ming Yu or another delivery man to withdraw cash with debit card in from Taiwan, so the proceeds went to O-ming Yu after deducting 10% of the delivery men. The entire case has been referred by Changhua Station of the Bureau and prosecuted by Yunlin District Prosecutors Office.

(3) Investment Fraud- “World National Security Fund” fraud case by ○-chu Chen and others

The chairman of ROC and the Republic of ○ Cultural and Economic Trade Association ○ -chuChen and his special assistant ○-chen Hsiao got to know Chairman ○-mingLin of the Tai ○Trade Company in Taiwan. They leveraged the cover page of a magazine with featured report, which shows their photos with the president of Pa○, to con the governments of LianYun Port and Jiangsu Province by claiming that they have a long-term project to build towns in LianYun Port of China. They said that their goal is to make the Port a biggest port and industrial city in the oriental world, which was based on the national development strategic planning of Dr. Sun Yet-sen. It will also help Taiwanese businessmen to migrate from the south of Jiangsu and coastal areas to Lian Yun Port. Other than building an airport, harbors, houses and roads, they also plan to build windmills as the source of power to support business needs. Mr. Chen claimed that he

has registered as a manager of Island of Nevis as “World National Security Fund”. That fund has Taiwan to push forward Top 10 construction projects before. In December 2010, ○-chuChen showed a fake fund certificate issued by HSBC for US\$100 billion, which he created via computer, and another fake member of the Fund ○-kaiWang also demonstrated a fake fund certificate issued by UBS for US\$97 billion. ○-chu Chen showed another fake U.S. bond of US\$10 million in March 2011 and told ○-ming Lin that he only needs some money as collateral in order to use the credit limit of US\$1.4 billion for the Fund. So Mr. Lin falsely believed that the Fund is well-funded, and wired up to \$210 million to ○-chu Chen’s appointed account. He only realized that it was a fraud after he tried contacting ○-chu Chen for a few times and has not received any response. The entire case has been referred by Taipei City Field Office and prosecuted by Shi-lin District Prosecutors Office.

(4) Fraud of national health insurance -○-yangLin and others at Chia ○ Pharmacy were involved in the fraud of national health insurance

○-yang Lin is the actual owner of Chia ○Pharmacy and has borrowed the licence from pharmacist ○ -huangHsiao. The Pharmacy also borrowed licence from other assistant pharmacists, they are○-weiKao, ○-jungChung and○-yuanHsu. Chia ○ Pharmacy has contract with National Health Insurance

Bureau (Contract of Medical Service for National Health Insurance) to facilitate drug distribution and can receive subsidies for the prescription and services from the NHI (National Health Insurance). The pharmacy is obligated to report with honesty how much drugs the pharmacists have handled and serviced to the customers. The drugs not handled personally by the pharmacists or assistant pharmacists are not eligible to claim the subsidy. However, ○-yangLin broke such contractual agreement by under-reporting the service amount in order to receive more subsidy. In addition, ○-yangLin paid ○-huang Hsiao \$120,000 each year to lease the license of pharmacists from July 19th 2006 to June 30th 2014 ; he also did the same to ○-weiKao from July 05 2006 to June 30th 2014 in exchange for \$120,000 in cash, to ○-jung Chung from December 27th 2010 to June 30th 2014 and to ○-yuanHsu from March 29th 2011 to June 30th 2014 for the same amount of money in exchange. Depending on the prescription volume that handled every day by the practical pharmacists(○-chi Kuo, ○-yen Chao and ○-chi Cheng),some prescriptions will be switched to those 4 persons (○-huang Hsiao, ○-wei Kao, ○-jung Chung and ○-yuan Hsu) who have never worked in the Pharmacy.○-yang Lin then faked documentation and submit to NHI in order to claim up to \$709,134 service fee from NHI for a total of 27,906,016 points. The employees at NHI therefore mistakenly distributed a total of \$24,983,444 to Chia ○Pharmacy. The entire case has been

referred by Eastern Regional Mobile Task Force and prosecuted by Hsinchu District Prosecutors Office.

(2) Embezzlement

1. Statistics:

There were 56 cases of embezzlement referred in 2015, with an increase of 24.44% as compared to 45 cases in 2014; a total of 137 suspects, with an increase of 90.28% as compared to 72 suspects in 2014; involving monetary value of \$2, 825, 230,429, with an increase of 57.58% as compared to \$1, 792,836,055 in 2014 (see Tables 2.03, 2.04, and 2.08 and Graphs 2.07 and 2.08).

The cases include:

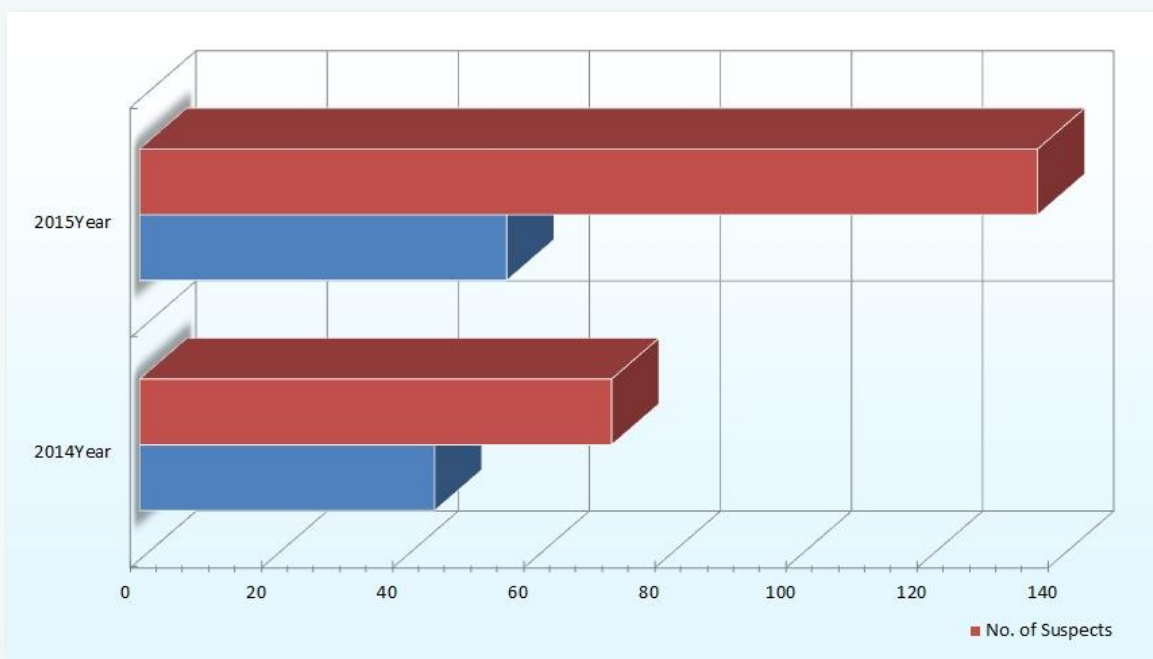
- (1) General embezzlement: 13 cases.
 - (2) Embezzlement involving public interest: 14 cases.
 - (3) Corporate assets embezzlement: 17 cases.
 - (4) Occupational embezzlement: 12 cases.
- (See Tables 2.03, 2.08, and Graph 2.08)

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Table 2.08

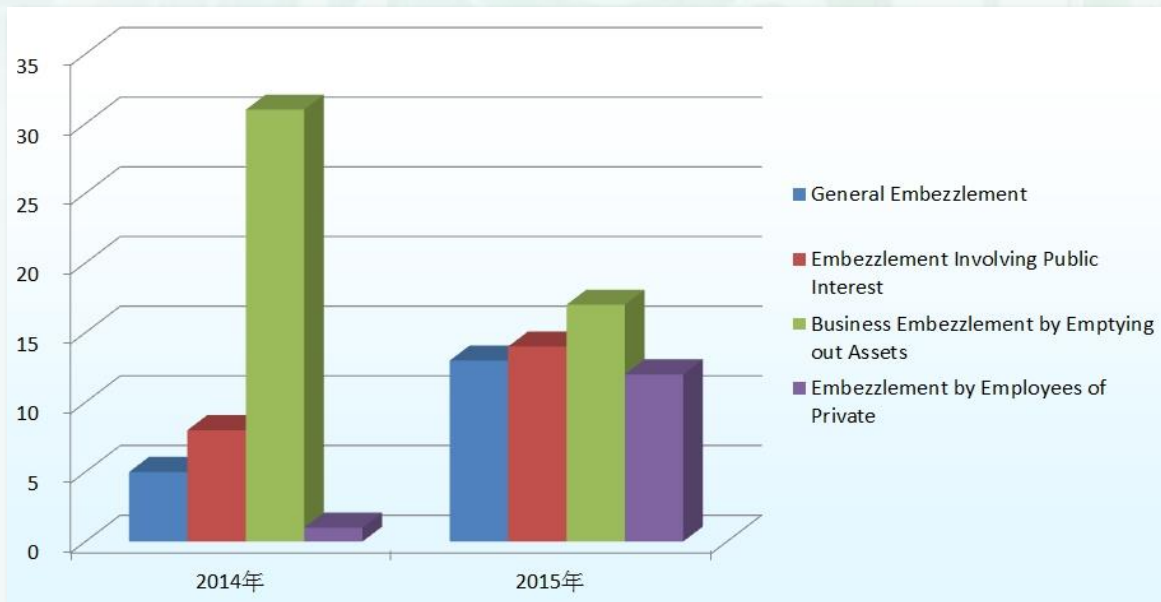
Table 2.08 Comparison of Statistics of Embezzlement Cases and Types over the Past 2 Years

Item Year	No. of Case	Percent age	Rate of Change	No. of Suspects	Percent age	Rate of Change	Underlying Amount (\$1,000)	Rate of Change	Type of Embezzlement			
									General Embezzlement	Embezzlement Involving Public Interest	Business Embezzlement by Emptying out Assets	Embezzlement by Employees of Private
2014 Year	45	100.00 %	100.00 %	72	100.00 %	100.00 %	1,792,836	100.00%	5	8	31	1
2015 Year	56	124.44 %	24.44%	137	190.28 %	90.28%	2,825,230	57.58%	13	14	17	12



Graph 2.07

Graph 2.07 Comparison of Embezzlement Cases and Suspects over the Past 2 Years



Graph 2.08

Graph2.08 Comparison of Embezzlement Cases over the Past 2 Years, by Type

2. Significant cases:

(1) General Embezzlement - ○-chin Yu involved in embezzlement of rotating savings and credit association

Dayuan Dist, Taoyuan City resident ○-chin Yu, owns a grocery store and breakfast restaurant. Between 2007 and 2011, he organized a pooled loan (or the so-called "rotating savings and credit association") with his neighbors in the name of his spouse ○-chu Yu. The rule is that everyone in the association is required to pay \$20,000 per month and they will open bid every 1st, 5th, 10th, 13th, 15th, 20th, 21st and 25th of the month and whoever bids for the highest interest wins. The number of members are between 38 and 43. ○-chin Yu was responsible for collecting the cash from the members. If nobody competitive bids when the bit

opening, then ○-chin Yu should draw a lottery to decide a winner based on Civil Code and hand over the cash that he collected from the members. However, starting from September of 2007, ○-chin Yu embezzled the money when nobody puts down a bid in order to pay for his personal debt, medical expense, weddings for his children and other expense for the association. Then he claimed that someone won the bid so he needed to collect money from the members. He used the same methodology to embezzle 103 times for the association's collective fund for up to \$77,311,700. He only admitted his crime in Jan. 2011 when he failed to pay back his own debt and refund to the members. The entire case has been referred by Taoyuan City Field Office and prosecuted by Taoyuan District Prosecutors Office. °

(2) Embezzlement from NPO - Chairman ○-chao Kuo and others of Yu-○ Bilingual Elementary School was suspicious to be involved in an embezzlement case

Private Yu-○ Bilingual Elementary School Chairman ○-chao Kuo, Vice Principle ○ -mei Hsu, former cashier ○ -ling Tsai and present cashier ○-ling Liao were aware that the official account of the school was set up in Chang Hwa Bank, Fuho Branch, to collect miscellaneous fee from the student body, but ○-chao Kuo and others were intended to take an illegal benefit for themselves, they were using bank account that setup by ○-chao Kuo at Chang Hwa Bank, Fuho Branch to request the student body to remit the payment of \$20,000 for service fee and \$40,000 for bilingual

education to that bank account. Then ○-meiHsu instructed the cashiers ○-ling Tsai and ○-ling Liao to report to authorities concerned that they charged students in bilingual classes \$30,000-\$35,000 for bilingual education, and \$3,000-5,000 of service fee from both bilingual and general education classes. The school then created false financial reports and have auditors to certify before reporting to authorities concerned. That is to say, each student in the bilingual class underreports about \$5,000-\$10,000 for bilingual education per semester, and about \$15,000 for both bilingual and general education classes for service fee. °

Based on Article 45 and 46 of the Private School Law, funds owned by schools and school legal persons shall not be entrusted or lent to board members, supervisors and other individuals. In addition, in case of surplus for the incomes, it should be saved and placed in the school fund, and with school authority's approval, the school legal person may use half the accumulated surplus to make investments that will help improve the school's finances, or use the money in a different school set up by the same school legal person. Rules governing use of the surplus shall be drawn up by the Ministry of Education. In this case, ○-chao Kuo and ○-mei Hsu haven't followed the regulations based on the Private School Law, the surplus from collecting the tuition from the student body in Yu-○ Bilingual Elementary School was not transferred to the school for future

activities. Instead, the school instructed the two cashiers Tsiai and Liaoto transfer the amount to personal accounts in order to pay back the interest of the mortgage for ○-chao Kuo and ○-mei Hsu, or transferred certain amounts to buy USD or HKD for personal purpose of foreign deposit, securities investment, insurance and supporting their 3 children. ○-chao Kuo has embezzled up to \$144 million from the miscellaneous fee, bilingual education tuition and service fee between 2011 and 2014. The entire case has been referred by New Taipei City Field Division of the Investigation Bureau and prosecuted by New Taipei District Prosecutors Office.

(3) Breach of Trust

1. Statistics:

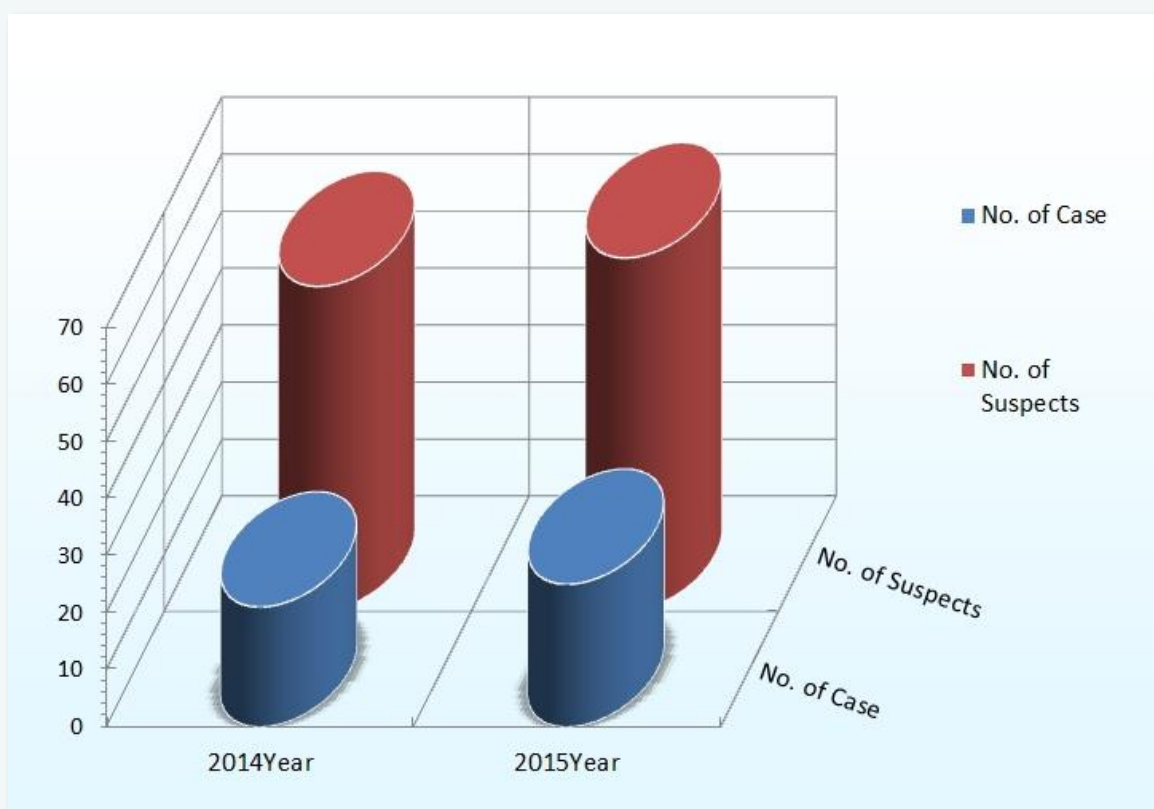
There were 25 cases of breach of trust referred in 2015, with an increase of 19.05% as compared to 21 cases in 2014; a total of 62 suspects, with an increase of 8.77% as compared to 57 suspects in 2014; involving monetary value of \$1,540,018,677, with a decrease by 54.51% as compared to \$3,385,508,679 in 2014 (see Tables 2.03, 2.04, and 2.09, and Graph 2.09).

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Table 2.09

Table2.09 Comparison of Statistics of Breach of Trust Cases over the Past 2 Years

Item Year	No. of Case	Percenta ge	Rate of Change	No. of Suspe cts	Percentag e	Rate of Change	Underlyin g Amount (\$1,000)	Rate of Change
2014Year	21	100.00%	100.00%	57	100.00%	100.00%	3,385,508	100.00%
2015Year	25	119.05%	19.05%	62	108.77%	8.77%	1,540,018	-54.51%



Graph 2.09

Graph2.09 Comparison of Breach of Trust Cases and Suspects over the Past 2 Years

2. Significant cases:

Da-○ Vocational High School Principle ○-Chuan Chen and others were suspicious to be involved in a case of breach of trust

Principle○-chuan Chen of Da-○ Vocational High School in Yunlin County has been entrusted to take care of teaching and related administrative work by the Board of Directors since July 2001. Her husband ○-yao Huang is the associate professor of Public Administrator in Tung○ University who helps ○-chuan Chen to handle the school administrations.○-ping Weng is the actual responsible person for the Da-○ vocational school's cafeteria.○-ju Chuang is the accounting director of the school and served as a deputy to ○-ping Weng's job between August and September in 2007. The students in the school were told that they were required to pay for lunch cost to the school because the cafeteria of the school coordinates lunch options for them, so the principle instructed ○-ping Weng and ○-ju Chuang to collectively purchase lunchboxes from 4 local suppliers (Chu ○ Fresh Food Factory, Sung ○ Lin Lunchbox, Mei ○ Foods Co., Ltd and Wei ○ Hsiang Food Factory) for a cost of \$35-45 per unit cost (depending on the seasonal price). However, ○-chuan Chen and her husband ○-yao Huang violated their role as educators and servicing the students and instructed Weng and Chuang to request the 4 local suppliers as mentioned above for \$4-9 kickback per lunch box. How it worked is that after the suppliers receiving wire transfer payments for lunchboxes from Da ○ Fu Trading Company which is not the practical entity that handle the

Da-○ vocational school' s cafeteria, the suppliers would then wire the kickback into the personal bank accounts of Weng or Chuang, and Weng or Chuang would split the kickback in half. 50% for delivering to the sister of ○-yao Huang for family support of \$30,000 and pay back the debt for the vocational school of \$80,000, with the remaining amount deposited on an irregular basis to ○-hua Lin' s personal account in Taichung Bank starting from January 28th 2008. As for the rest 50% would give to ○-chuan Chen and ○-yao Huang directly. Based on the record from October 2002 and August 2007 for the transactions between the school and the 4 suppliers, ○-chuan Chen and ○-yao Huang have embezzled a total of \$41,810,539. The entire case has been referred by Yunlin Station and prosecuted by Yunlin District Prosecutor Office.

(4) Usury

1. Statistics:

There were 6 cases of usury referred in 2015, a decrease by 14.29% as compared to the 7 cases in 2014; a total of 24 suspects, with an increase of 200% as compared to 8 suspects in 2014; involving monetary value of \$34.8 million, a decrease by 67.06% as compared to \$105,640,800 in 2014 (see Tables 2.03, 2.04, and 2.10, and Graph 2.10)

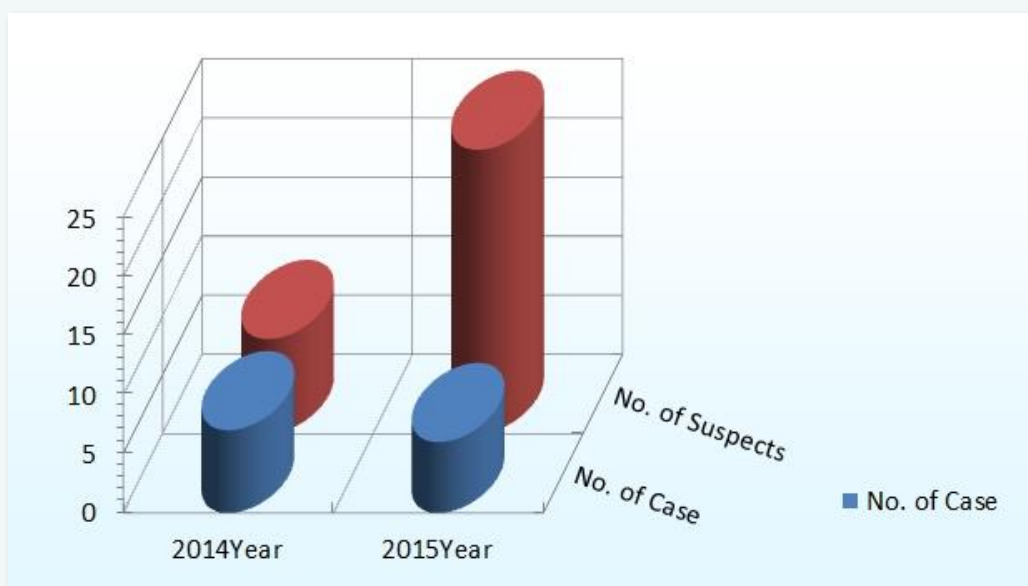
2. Significant cases: N/A (no case in prosecution after submission so far, same as Smuggling below)

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Table 2.10

Table2.10 Comparison of Statistics of Usury Cases over the Past 2 Years

Item Year	No. of Case	Percenta ge	Rate of Change	No. of Suspects	Percenta ge	Rate of Change	Underlyi ng Amount (\$1,000)	Rate of Change
2014Year	7	100.00%	100.00%	8	100.00%	100.00%	105,640	100.00%
2015Year	6	85.71%	-14.29%	24	300.00%	200.00%	34,800	-67.06%



Graph 2.10

Graph2.10 Comparison of Usury Cases and Suspects over the Past 2 Years

(5) Smuggling:

1. Statistics:

There were 7 smuggling cases referred in 2015, a decreased by- 22.22% as compared to the 9 cases in 2014; a total of 24 suspects, with an increase of 71.43% as compared to the 14 suspects in 2014; involving monetary value of \$44,215,902, with an increase of 633.25% as compared to \$6,030,993 in 2014 (see Tables 2.03, 2.04, and 2.11, and Graph 2.11).

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The cases included:

- (1) By container: 5 cases.
- (2) By fishing boats: 0 case.
- (3) By personal carriage: 2 cases.
- (4) Air smuggling: 0 case.

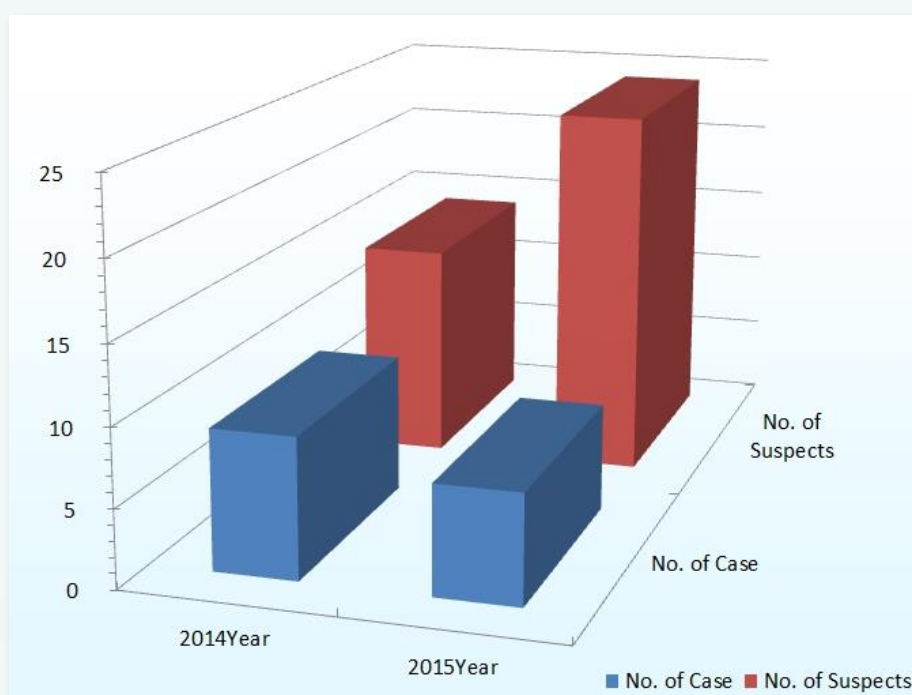
(See Table 2.12, and Graph 2.12)

2. Significant cases: N/A

Table 2.11

Table 2.11 Comparison of Statistics of Smuggling Cases over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	9	100.00%	100.00%	14	100.00%	100.00%	6,030	100.00%
2015Year	7	77.78%	-22.22%	24	171.43%	71.43%	44,215	633.25%



Graph 2.11

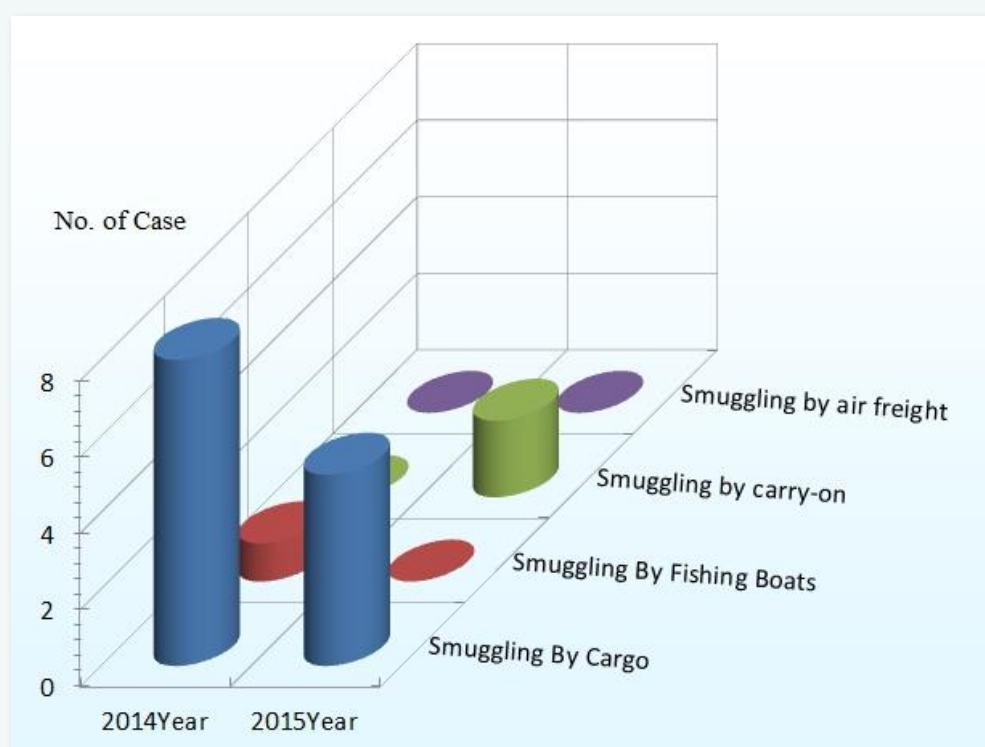
Graph 2.11 Comparison of Smuggling Cases and Suspects over the Past 2 Years

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Table 2.12

Table2.12 Comparison of Statistics of Smuggling Cases over the Past 2 Years,by Smuggling Method

Item Year	Total		Smuggling By Cargo		Smuggling By Fishing Boats		Smuggling by carry-on		Smuggling by air freight	
	No. of Case	No. of Suspec ts	No. of Case	No. of Suspec ts	No. of Case	No. of Suspec ts	No. of Case	No. of Suspec ts	No. of Case	No. of Suspec ts
2014Year	9	14	8	12	1	2	0	0	0	0
2015Year	7	24	5	22	0	0	2	6	0	0



Graph 2.12

Graph2.12 Comparison of Smuggling Cases over the Past 2 Years, by Smuggling Method

(6) Violation of the Tax Collection Act

1. Statistics:

There were 20 cases of Tax Collection Act violation referred in 2015, with a decrease by 37.5% as compared to 32 cases in 2014; a total of 134 suspects, with a decrease by 11.84% as

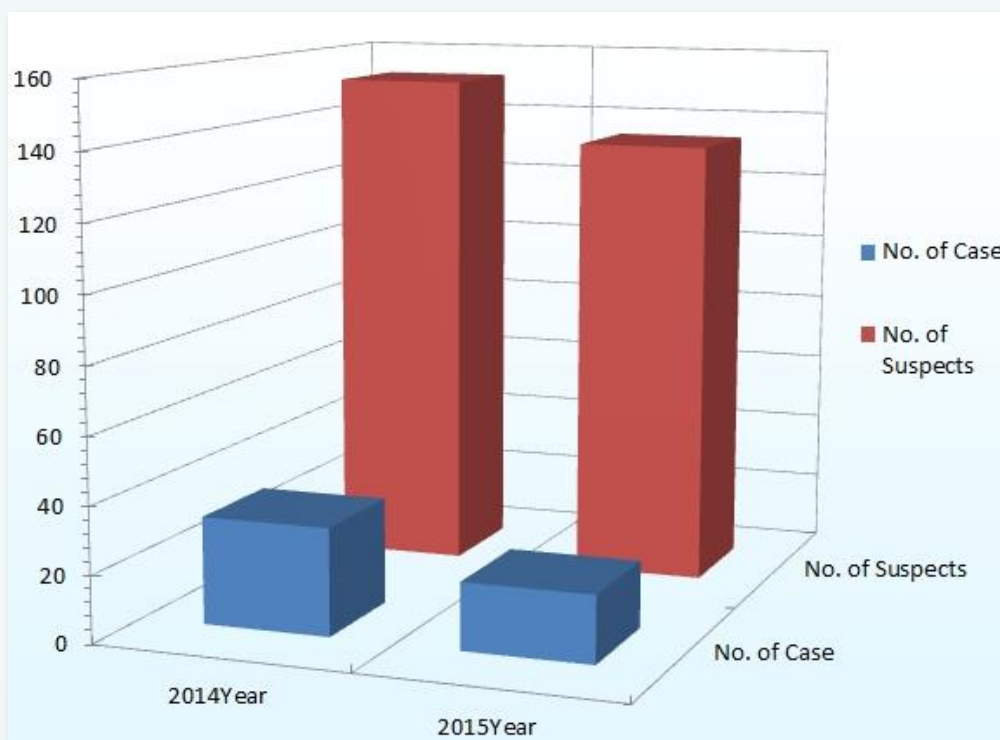
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compared to 152 suspects in 2014; involving monetary value of \$2,000,540,392, with a decrease by 26.54% as compared to \$2,723,143,205 in 2014 (see Tables 2.03, 2.04, and 2.13, and Graph 2.13).

Table 2.13

Table 2.13 Comparison of Statistics of Cases Concerning Violation of Tax Collection Act over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	32	100.00%	100.00%	152	100.00%	100.00%	2,723,143	100.00%
2015Year	20	62.50%	-37.50%	134	88.16%	-11.84%	2,000,540	-26.54%



Graph 2.13

Graph 2.13 Comparison of Cases and Suspects Involved in Tax Collection Act Violation over the past 2 Years

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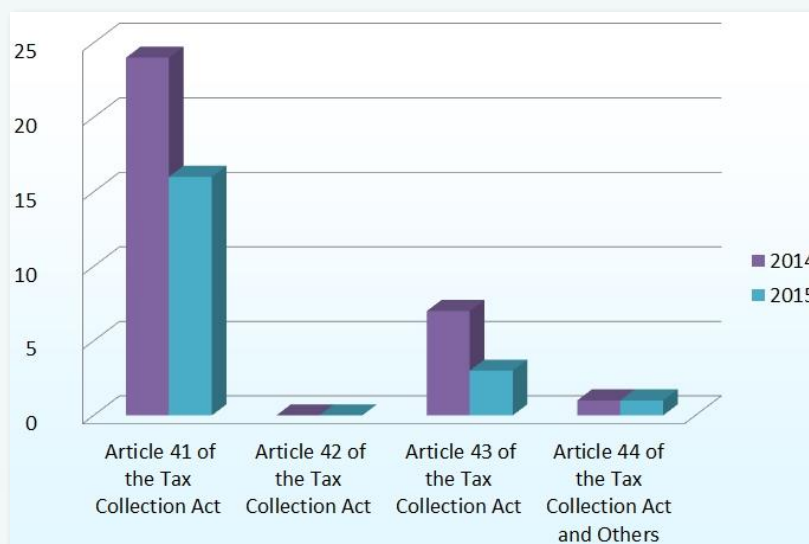
The cases include:

- (1)Violating Article 41 of the Tax Collection Act (Taxpayer evades tax by illicit means): 16 cases.
 - (2)Violating Article 42 of Tax Collection Act (Violation of tax collection by withholding procedures): 0 cases.
 - (3)Violating Article 43 of Tax Collection Act (Instigating or helping others in tax evasion): 3 cases.
 - (4)Others: 1 case
- (See Table 2.14 and Graph 2.14)

Table 2.14

Table2.14 Comparison of Statistics of Cases Concerning Violation of the Tax Collection Act Over the past 2 Years

Item Year	No. of Case Total	Percentage	Rate of Change	Article 41 of the Tax Collection Act	Article 42 of the Tax Collection Act	Article 43 of the Tax Collection Act	Article 44 of the Tax Collection Act and Others
2014	32	100.00%	100.00%	24	0	7	1
2015	20	62.50%	-37.50%	16	0	3	1



Graph 2.14

Graph2.14 Comparison of Cases Involved in Violation of the Tax Collection Act over the Past 2 Years, by Code Violation

2. Significant cases:

Tax Collection Act violation - Kuo ○ United Technology Co., Ltd owner ○-hung Tseng and others were suspicious to be involved in a case of Tax Collection Act violation

○-hung Tseng was the responsible person of Kuo ○ United Technology Co., Ltd (hereinafter referred to as “the Company”) related to listed stock, caring for all types of business affairs and decision making for the Company. His spouse ○-yu Lin, who was the Vice President of the Company, taking care of the finance and management of the dentist division. ○-shen Wang was the SVP in charge of the human resources of that dentist division, as well as procurement and franchising. Based on tax law, the individuals who declare business income are required to be responsible for profit and loss of the business for specialized skills, and record the cash flow in order to report faithfully to tax bureaus about the actual income. In the case of joint business, they should provide partnership contract and specify the percentage of profit sharing upon filing taxes. If the dentists in the clinics are also partners of the company, they should list the profit based on the percentage of shareholder as part of their entire income to be taxed. For the dentists who were hired, they only need to list out their salary as income. In this case, the company’s fixed assets are mostly procured through investment by the mother Company, and they control 17 “100% franchise”

and “special permitted franchise” clinics in terms of finance and payroll distribution. Other than the investors, all the other dentists and employees of the Company should list their salary as their income. However, from December 2006 to February 2013, ○-hungTseng helped 27 dentists evade paying income tax by claiming that they were investors, partners or responsible for the profit/loss of the clinics. Every tax season for income tax, ○-shen Wang would negotiate with each individual dentist and “assigned” those 27 dentists to become the allegedly partners of each clinic, and signed of a fake partnership contract. The Company then entrusted an accounting firm, who knew nothing about the arrangement, to help produce income statement which specified the sharing holding and amount. Then the Company submits the fake partnership contracts as well as the financial reports to the tax bureau for filing; therefore the 27 dentists involved were able to pay less tax. These 27 people who were in fact not the partners of these clinics broke the rule in Paragraph 6 “False contract” in Article 41 of “Notes for taxpayers under investigation for tax evasion based on TaxCollection Act” because they signed a fake contract. In addition, Tseng, Lin and Wang withdrew cash from their E.Sun Bank accounts to transfer the actual income of each dentist to their personal account in order to make it impossible to trace the cash flow and avoid tax bureau’s investigation. This behavior has violated Subparagraph 5 in the afore-mentioned Notes in regards to “hiding properties

and re-distributing income”. A total of 83 people involved have obtained \$554,484,738 illegally. The entire case has been referred by Northern Regional Mobile Task Force and prosecuted by Shi-lin District Prosecutors Office.

(7) Counterfeit/alteration of currency and negotiable securities

1. Statistics:

There were 5 counterfeit/alteration cases referred in 2015, with an increase of 66.67% as compared to 3 cases in 2014; a total of 9 suspects, with an increase of 12.5% as compared to 8 suspects in 2014; involving monetary value of \$98,476,700, with a decrease of 91.56% as compared to \$1,167,383,000 in 2014 (see Tables 2.03, 2.04 and 2.15, and Graph 2.15).

The cases include:

(1) Counterfeit/alteration of currency: 1 case.

(2) Counterfeit/alteration of negotiable securities: 4 cases.

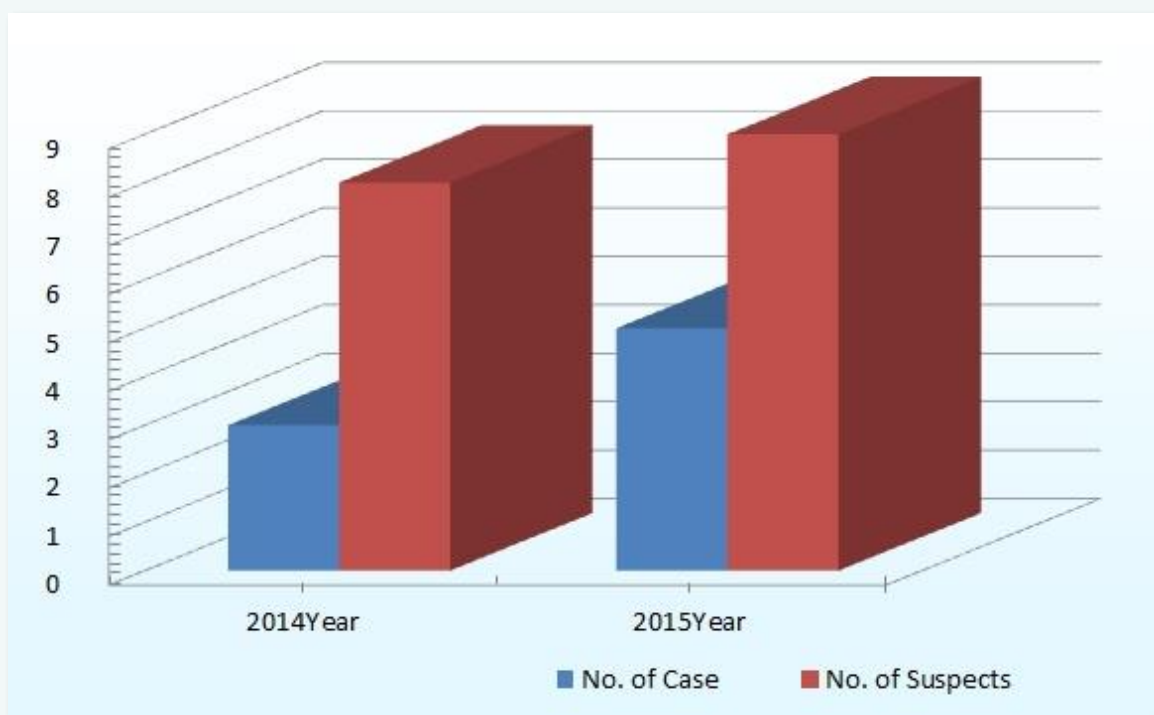
(See Tables 2.03 and 2.16, and Graph 2.16)

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Table 2.15

Table 2.15 Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	3	100.00%	100.00%	8	100.00%	100.00%	1,167,383	100.00%
2015Year	5	166.67%	66.67%	9	112.50%	12.50%	98,476	-91.56%



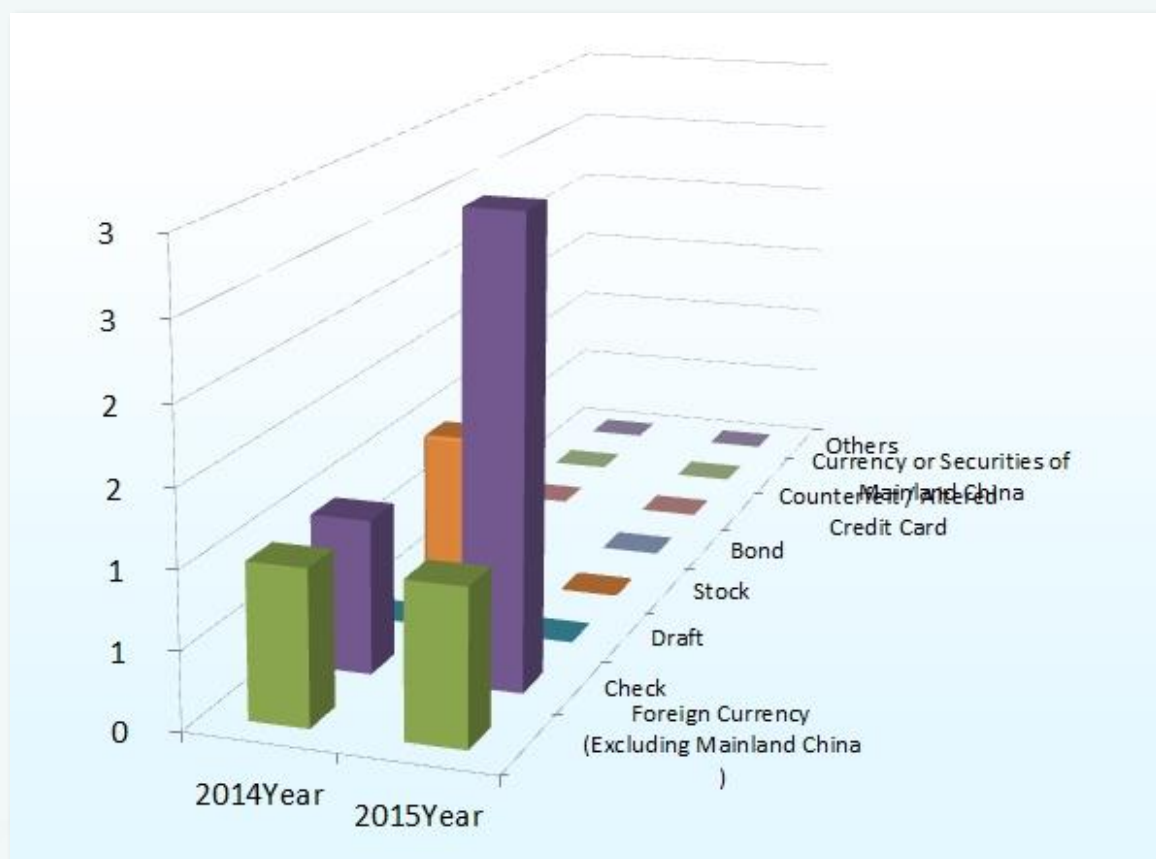
Graph 2.15

Graph 2.15 Comparison of Cases and Suspects Involved in Counterfeit/Alteration of National Currency and Securities over the Past 2 Years

Table 2.16

Table 2.16 Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities Cases over the Past 2 Years, by Type

Item Year	Counterfeit /Alteration of National Currency	Counterfeit /Alteration of Securities								
		Subtotal	Foreign Currency (Excluding Mainland China)	Check	Draft	Stock	Bond	Counterfeit / Altered Credit Card	Currency or Securities of Mainland China	Others
2014 Year	0	3	1	1	0	1	0	0	0	0
2015 Year	1	4	1	3	0	0	0	0	0	0



Graph 2.16

Graph 2.16 Comparison of Counterfeit/Alteration of National Currency and Securities over the Past 2 Years, by Type

2. Significant cases:

Counterfeit of negotiable securities - Former chairman ○-yang Lu of Chin ○ Company was suspicious to be involved in a case of counterfeit of negotiable securities

The former chairman and CEO ○-yang Lu of Chin ○ Company subscribed to more stocks and borrowed money from his friend in order to increase the shareholding of the company. He instructed the manager ○-tingYang who was in charge of the key to the company' s vault to retrieve 2,515 blank stocks originally stocked for emergency (which translates to 113,167,000 shares, and each share is equivalent to \$10) for him to fake bank certified stocks. He then transferred and pledged those stocks to ○-sheng Lee for 192 of them (equivalent to 8,013,000 shares), to ○-hui Lin for 241 (equivalent to 15,487,000 shares) and Ho ○ Company for 25 (equivalent to 2.5 million shares). Those people mistakenly agreed to pledge or pay and therefore ○-yang Lu successfully obtained more than 630 million dollars. The entire case has been referred to Chiayi County Station and prosecuted by Chaughua District Prosecutors Office.

(8) Violation of Tobacco and Alcohol Administration Act

1. Statistics:

There were 11 Tobacco and Alcohol Administration Act violation cases in 2015, a decrease by 54.17% as compared to 24 cases in 2014; with 13 suspects, a decrease by 51.85% as compared to 27 cases in 2014; involving monetary value of \$27,153,000, a

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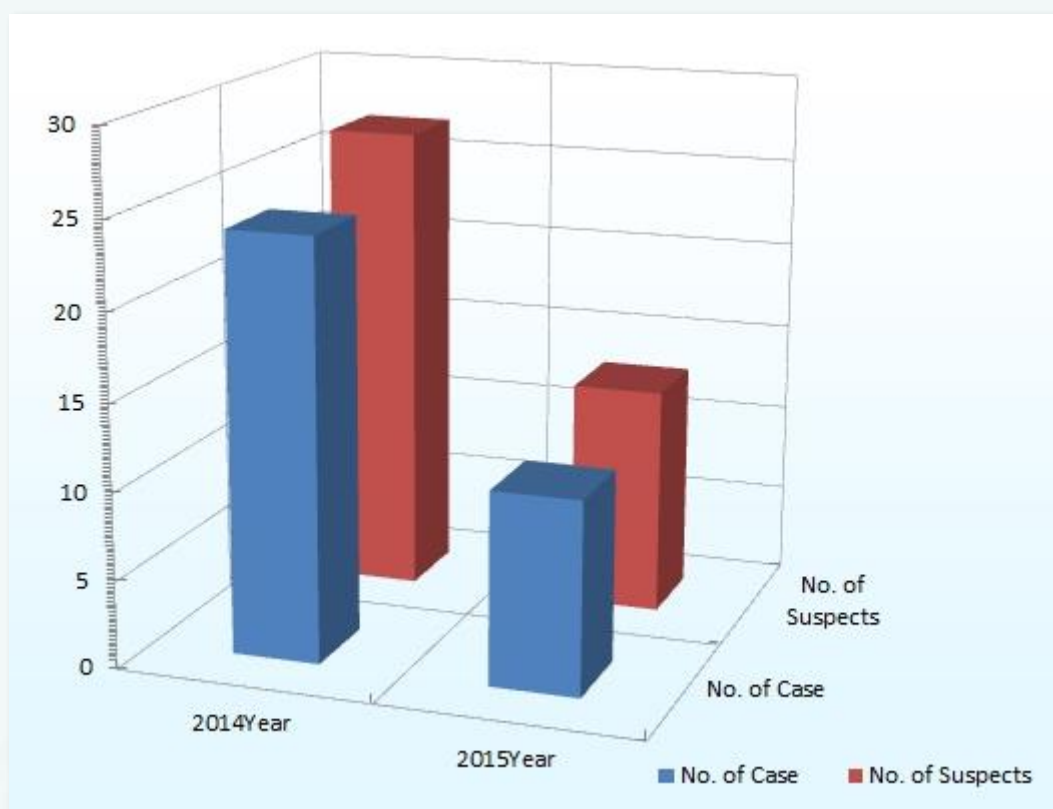
decrease by 80.63% as compared to \$140,146,645 in 2014 (see Tables 2.03, 2.04, and 2.17, and Graph 2.17).

2. Significant cases: N/A

Table 2.17

Table 2.17 Comparison of Statistics of Cases Concerning Violation of Tobacco and Alcohol Administration Act Over the Past 2 Years

Item Year	No. of Case	Rate of Change	No. of Suspects	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	24	100.00%	27	100.00%	140,146	100.00%
2015Year	11	-54.17%	13	-51.85%	27,153	-80.63%



Graph 2.17

Graph 2.17 Comparison of Cases and Suspects Involved in Violation of Tobacco and Alcohol Administration Act over the Past 2 Years

(9) Violation of the Banking Act of the Republic of China

1. Statistics:

There were 63 cases of Banking Act of the Republic of China-violation in 2015, a decrease by 13.7% as compared to 73 cases in 2014; a total of 285 suspects, with an increase of 1.79% as compared to the 280 suspects in 2014; involving monetary value of \$5,0178,856,102, with an increase of 45.32% as compared to \$3,4530,584,347 in 2014 (see Tables 2.03, 2.04, and 2.18, and Graph 2.18).

The cases include:

- (1) Raising illegal capital funds: 29 cases.
- (2) Implementing foreign exchange transactions without a permit from the government: 31 cases.
- (3) Financial institution employees in breach of trust: 0 cases.
- (4) Obtain money from financial institutions by fraud: 2 cases.
- (5) Financial institution employees in receiving improper interest: 0 case.
- (6) Financial institution employees in releasing loan illegally: 0 case.
- (7) Others: 1 case.

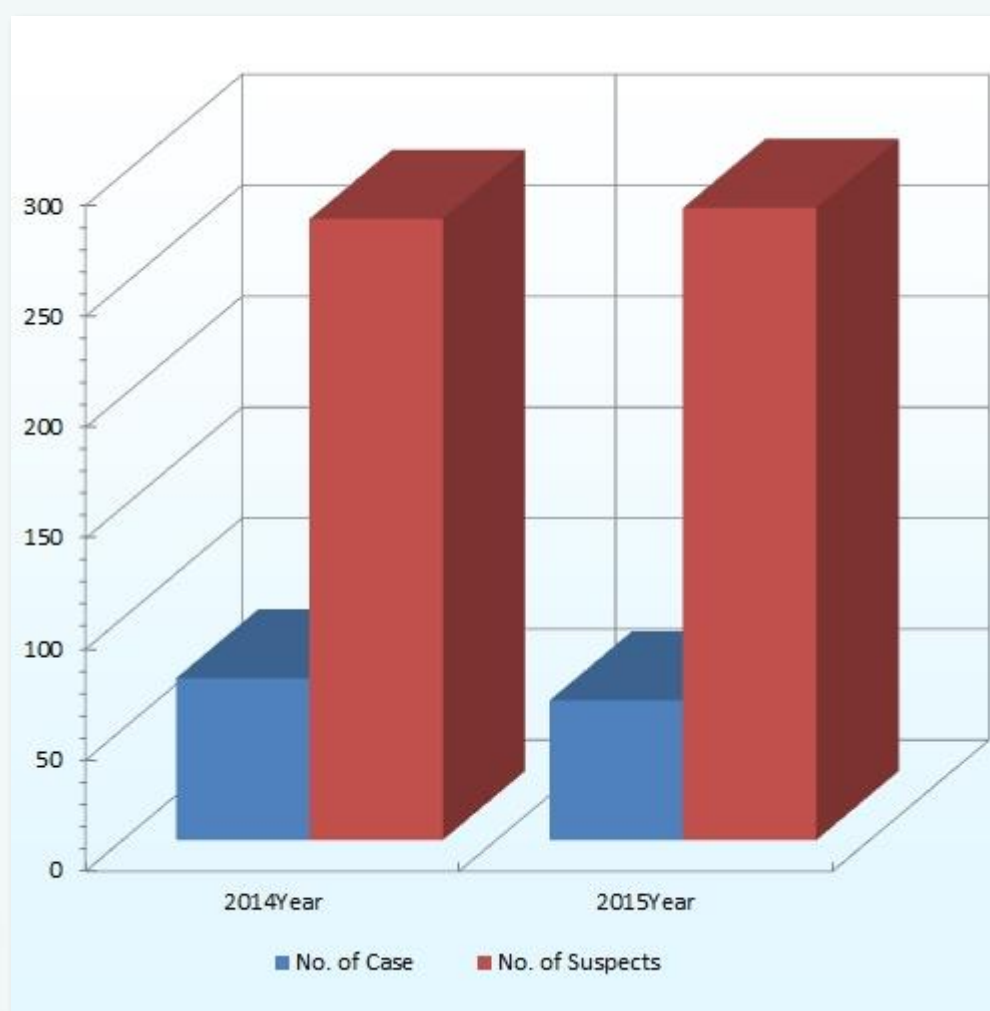
(See Table 2.19 and Graph 2.19)

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Table 2.18

Table2.18 Comparison of Statistics of Cases Concerning Violation of Banking Act over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	73	100.00%	100.00%	280	100.00%	100.00%	34,530,584	100.00%
2015Year	63	86.30%	-13.70%	285	101.79%	1.79%	50,178,856	45.32%



Graph 2.18

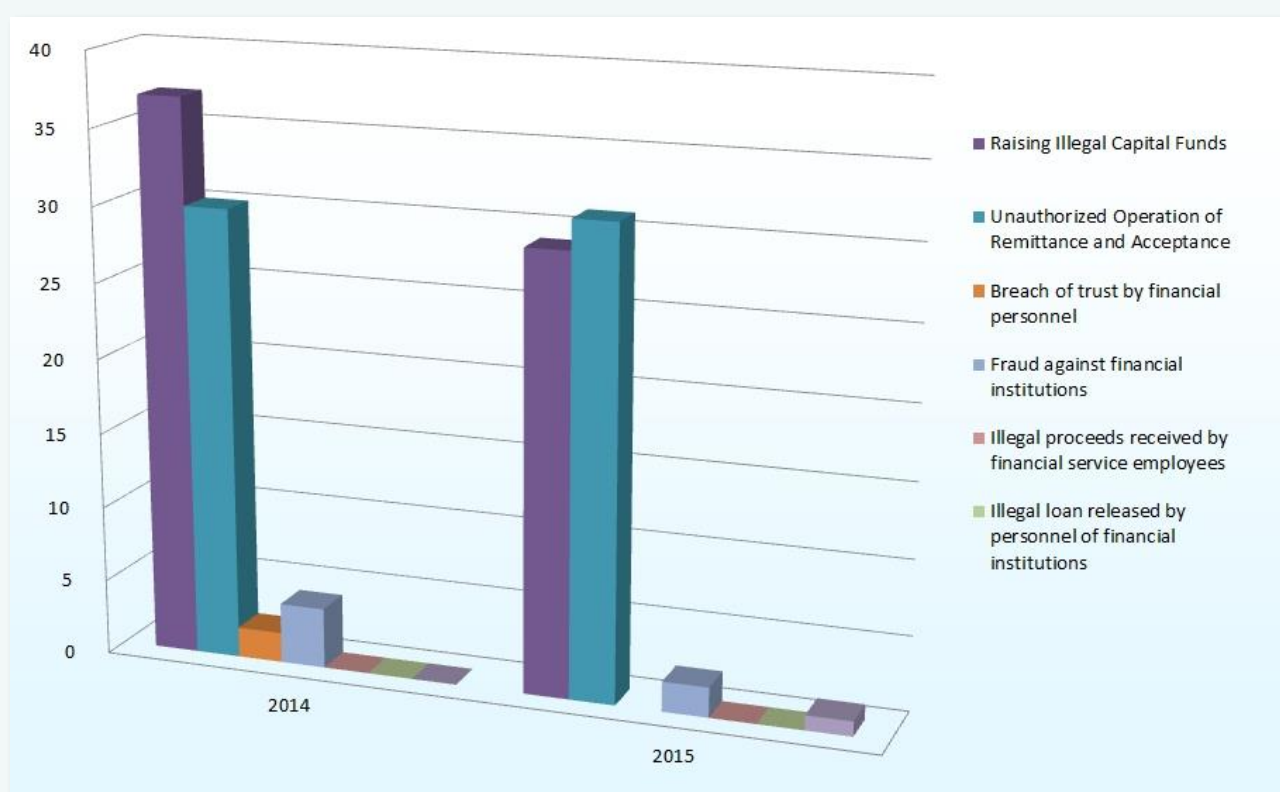
Graph2.18 Comparison of Cases and Suspect Involved in Violation of Banking Act over the Past 2 Years

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Table 2.19

Table 2.19 Comparison of Statistics of Cases Concerning Violation of Banking Act

Item Year	No. of Case	Percentage	Rate of Change	Raising Illegal Capital Funds	Unauthoriz ed Operation of Remittance and Acceptance	Breach of trust by financial personnel	Fraud against financial institutions	Illegal proceeds received by financial service employees	Illegal loan released by personnel of financial institutions	Others
2014	73	100.00%	100.00%	37	30	2	4	0	0	0
2015	63	86.30%	-13.70%	29	31	0	2	0	0	1



Graph 2.19

Graph 2.19 Comparison of Statistics of Cases Concerning Violation of Banking Act over the Past 2 Years

2. Significant cases:

(1) Illegal fund raising from banks - Maximtrader Group involved in the Banking Act of the Republic of China violation

○-su Chang was the director in Taiwan of Maximtrader Group, and the responsible person for that group in Taiwan. Chang has conducted several seminars all over the country to raise funds from the general public. ○-lien Li was the actual responsible person for up to 6 different international companies, who assisted ○-su Chang to manage the funds that he raised and proceeded money laundry to overseas account. ○-su Chang's sister ○-tan Chang who was responsible for verifying accounting, transferring points and other businesses in the group; ○-chieh Chia was the instructor of the group at seminars to solicit funds all over Taiwan, and also the special assistant of ○-su Chang. There were 3 other people (○-chun Chen, ○-chang Yuan and his girlfriend ○-yin Chen) who were helping this group to develop and expand business, including ○-yu Liao, who was the initiator of an overseas Chinese association and business consulting firm. He has opened many investment courses in Taipei and Taichung in Taiwan together with ○-chuan Yang. ○-wei Lo (assumed name ○-le Lo) was a famous investment expert on media, who was chairman of a green technology company and assisted ○-yu Liao to solicit investors. ○-yen Chen assisted ○-chun Chen to develop the organization in central Taiwan. ○-hao Li was the instructor of the Group, and also special assistant of ○-su Chang

to take care of all types of business within the Group. ○-chiang Chien was the cashier of the Group, responsible for collecting all the payment from the customers, and assisted ○-suChang to take care of funds. Maximtrader Group claimed that it was related to Royal Group Holding Inc. (ROGP) and specialized in online foreign exchange, gold exchange and fund management etc. It also claimed that the Group has registered with the financial supervisory institute service association in New Zealand. In March 2013, ○-suChang and an unknown foreign man "Teacher Tu" learned that Maximtrader Group has been promoting their fund in Malaysia, Japan and China to solicit customers with an incentive of 3-8% per month interest rate. The investment term is 18 months and it offers 3-8% bonus interest to customers every month if customers invest US\$1,000, US\$5,000, US\$10,000, US\$20,000 or US\$30,000. Then the customers will see from their online account that there are points showing their investment amount as well as interest bonus; upon expiration, the investors should be able to access their principle and interest by making a request on the website. The Group has an office in Zhongxiao W. Rd. in Taipei City, and they leveraged the network of ○-chieh Chiato do direct sales by collaborating with up to 9 people (○-chunChen, ○-chang Yuan, ○-yinChen, ○-yuLiao, ○-chuan Yang, ○-wei Lo, ○-yenChen, ○-chiang Chien and ○-haoLi) for marketing. They have hosted several seminars in Taipei, Taichung and Hualien, claiming that Max-

imtrader Group was a subsidiary of a US corporation, and successfully solicited more than 1,000 investors to join the fund with interest bonus of 6-10% to illegally garnered fund up to \$13,972,550,000. \$2.6 billion of the total amount has been transferred to an offshore account via money laundry with the afore-mentioned corporate account that ○-lien Li' s families has opened. The entire case has been referred by Taipei City Field Office and prosecuted by Taipei District Prosecutors Office.

(2) Black Market Foreign Exchange - ○-feng Li was suspicious to be involved in a case of violating the Banking Act of the Republic of China

○-feng Li was well aware that non-bank institution is not legally allowed to conduct foreign exchange and any banking business should be licensed by authorities concerned. Between January 2003 and December 2013, he collaborated with another man in Hong Kong ○-keng Li to provide foreign exchange service leveraging all the bank accounts of their friends. Li was responsible for marketing and contacting clients who have the need for foreign exchange, and he negotiated with the clients on the currency, amount, exchange rate and collection methods. He instructed the clients to wire money to his own bank account, and then he wired the equivalent amount of currency into the clients' appointed accounts from HK, or delivered the amount via clients in HK. He has processed up to \$3.3 billion. The entire case has

been referred by Taipei City Field Office and prosecuted by Taipei District Prosecutors Office.

(10) Infringement of Intellectual property rights

1. Statistics:

There were 46 Intellectual property infringement cases in 2015, with an increase of 31.43% as compared to 35 cases in 2014; a total of 73 suspects, with an increase of 46% as compared to 50 suspects in 2014; involving monetary value of \$18,41,052,787, with an increase of 103.23% as compared to \$905,902,779 in 2014 (see Tables 2.03, 2.04, and 2.20, and Graph 2.20).

The cases include:

(1) Violation of the Trademark Act: 17 cases.

(2) Violation of Copyright Act: 29 cases.

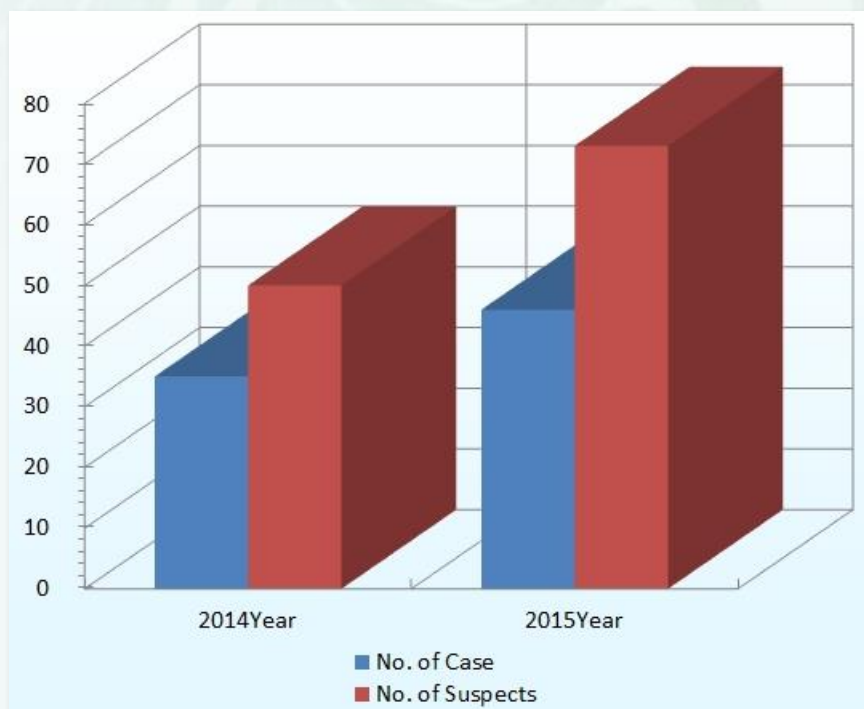
(See Table 2.03 and 2.20, and Graph 2.21)

Table 2.20

Table 2.20 Comparison of Statistics of Intellectual Property Right Infringement Cases and Types over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change	Violation of Trademark Act		Violation of Copyright Act		Others	
									No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects
2014Year	35	100.00%	100.00%	50	100.00%	100.00%	905,902	100.00%	15	24	20	26	0	0
2015Year	46	131.43%	31.43%	73	146.00%	46.00%	1,841,052	103.23%	17	23	29	50	0	0

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Graph 2.20

Graph2.20 Comparison of Cases and Suspects Involved in Intellectual Property Rights Infringement over the Past 2 Years



Graph 2.21

Graph2.21 Comparison of Cases Involved in Intellectual Property Rights Infringement over the Past 2 Years, by Type

2. Significant cases:

Copyright Act - ○-jen Lin was suspicious to be involved of violation of the Copyright Act

As the member of Pi○ association, ○-jen Lin knew that the “Pi○ Monthly Journal” was published by a listed media company, Pi○ International Multimedia Co., Ltd. He was also well aware that the same company produced and authorized Grand Pi○ International Integrated Marketing Corp. to distribute 4 popular TV series of Pi○ Puppetry. However, without obtaining the approval or authorization from the authors, he downloaded these TV series with his home computer in Taichung during July 2009 and November 2014 and upload to 4 different forums, and posted on Facebook for people to download for free, or re-post to Youku. This behavior has infringed the intellectual property rights for up to \$144 million. The entire case has been referred by Kaohsiung City Field Office and prosecuted by Taichung District Prosecutors Office.

(11) Violation of the Trade Secrets Act

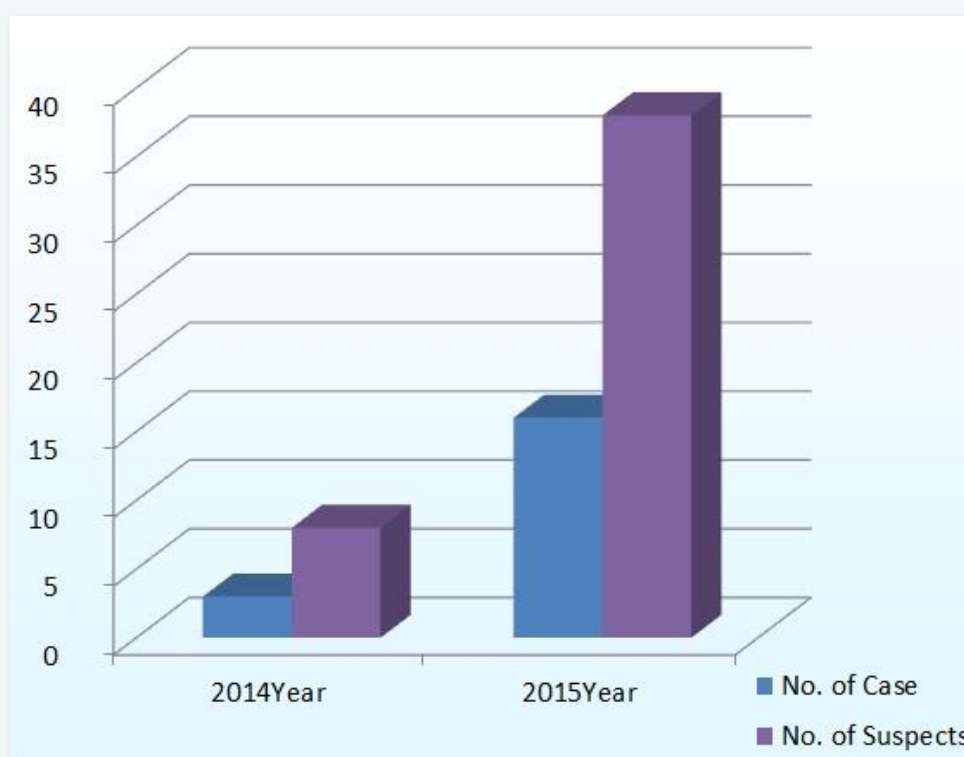
1. Statistics:

There were 16 cases in 2015 related to violation of Trade Secrets Act, with an increase of 433.33% as compared to 3 cases in 2014; a total of 38 suspects, with an increase of 375% as compared to 8 suspects in 2014; involving monetary value of \$3,490,317,428, with an increase of 506.32% as compared to \$575,660,000 in 2014 (see Tables 2.03, 2.04, and 2.21, and Graph 2.22).

Table 2.21

Table 2.21 Comparison of Statistics of Trade Secrets over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	3	100.00%	100.00%	8	100.00%	100.00%	575,660	100.00%
2015Year	16	533.33%	433.33%	38	475.00%	375.00%	3,490,317	506.32%



Graph 2.22

Graph 2.22 Comparison of Trade Secrets and Suspects over the Past 2 Years

2. Significant cases:

- (1) Violation of the Trade Secrets Act (Domestic) - ○TeKformer personnel manager Lin ○Yu was accused of violating the Trade Secrets Acts

Lin ○Yu was employed at the○TeK from November 30th 2009 to March 30th 2012 as a personnel manager in human resources department taking care of recruitment. Therefore she had access to the human resources data in the company. She started her own headhunting business in the name of another management consulting firm from November 2011, violating the contract she signed with the company against confidentiality protection. She emailed information such as employees' residence address, contact information, family members, education and work experience, salary expectation, reason of resignation and future plans etc as an attachment (a total of 88 candidates) to her own personal and the management consulting firm's email account via 64 separate emails. She did not notify her supervisor, and modified the subject line as well as encrypted to avoid auditing. After Lin left the company, she then completed registration for her managemenet consulting firm on May 17th 2012 and started to contact more than 80 engineers of that company with the afore-mentioned human resources information to profit from the data she stole. In order to collect the information of the R&D employees from her former employer, she also asked her spouse, who was the assist manager of that company to provide account number and password so that she could have access to the database. She then logged to the server of her former company via remote access on March 11th, April 9th and May 19th of 2013 to steal hundreds of data related to names and extension numbers of R&D employees. As soon as the company found out, they issued a court order to Lin on June 3rd 2013 to request for

deleting and destroying all information. On June 26th 2014, Lin claimed that she has followed suit, whereas in fact, she left a copy in her personal laptop and Google cloud database. She only started deleting the files around August 20th and 21st of the same year when her back-up files were found. The entire case was referred by Northern Regional Mobile Task Force and prosecuted by Taipei District Prosecutors Office.

(2 Trade Secrets Act (Overseas) - ○-yi Chen aChairperson of Da
○Chemical Manufacturing Companyand others were suspi-
cious to be involved of violation of the Trade Secrets Act
Da ○Chemical Manufacturing Company (hereinafter referred to
as “the Company”)specialized in producing EVA product in
Kaohsiung has a chairperson○-yi Chen breaking the rule of trade
secrets. He knew there were policies related to “Work Rules” ,
“Managmenet Ruels of Documentation”, and “P&ID SOP” and
there are several classified information of the Company such as
“Project and Design Package of Products”, “ PID electronic media
data”, and “Electronic Media Information of Design and
Equipment Design”. These documentations have very high
economic value, and they are not easily acceisble as they were
saved in the server of the company, which requires log-in. Chen
was recruited by another tech company (Yun-Nan) with annual
salary of NT\$6.6 million as well as stock option for 10-15%, so
Chen downloaded up to 9,000+ data from the company laptop
during 11p.m. to midnight during January and May of 2014,

violating the usage and management rule of confidential documentation. Chen downloaded a lot of classified information for EVA manufacturing technologies, including data, parameters, equipment and dashboard photos, operating records, testing records and maintenance information etc. Chen saved all the data in unauthorized electronic device, and sent to Yun-Nan with personal email for several confidential business information such as P&ID photos. After retirement on June 26th 2014, Chen re-copied around 11,000+ highly classified electronic files to laptop and thumb drive, and brought to China. Chen then used an alias "Chen Peng" to work as the head engineer in Yun-Nan factory as well as the manager in the factory. Chen planned to sell the formula of 6 major EVA products of the former employer to Yun-Nan corp. after the factory is built. The entire case has been referred to Kaohsiung City Field Office and prosecuted by Kaohsiung District Prosecutors Office.

(12) Violation of the Securities and Exchange Act

1. Statistics:

There were 116 cases of the Securities and Exchange Act violation referred in 2015, with an increase of 0.87% as compared to 115 cases in 2014; a total of 526 suspects, with an increase of 4.99% as compared to 501 suspects in 2014; involving monetary value of \$49,407,883,929, with an increase of 531.77% as compared to \$7,820,591,478 in 2014 (see Table 2.03, 2.04, and 2.22, and Graph 2.23).

Table 2.22

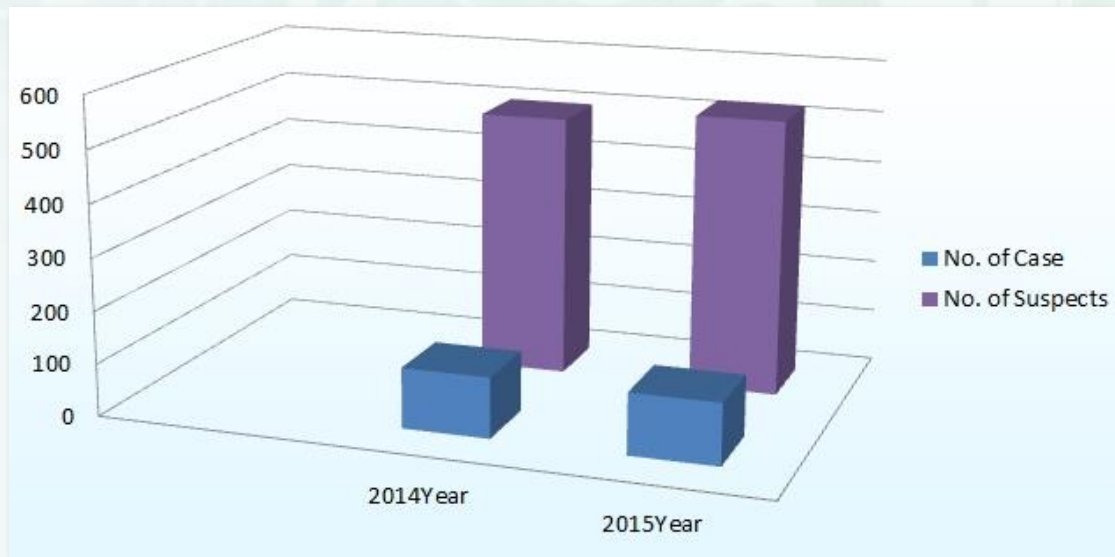
Table 2.22 Comparison of Statistics of Securities and Exchange Act Violations Cases and Types over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change	Collection and issuance without approval		Cunning counterfeit in collection or issuance		Settlement Fraud		Stock Price Manipulation through Abnormal Trade		Insider Trading		Irregular Transaction	
									No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects
2014 Year	115	100.00%	100.00%	501	100.00%	100.00%	7,820,591	100.00%	14	49	3	6	0	0	18	46	15	66	6	38
2015 Year	116	100.87%	0.87%	526	104.99%	4.99%	49,407,883	531.77%	13	31	12	95	2	4	21	113	7	14	11	39

Table 2.22

Table 2.22 Continued
Comparison of Statistics of Securities and Exchange Act Violations Cases and Types over the Past 2 Years

Item Year	No. of Case	Percent tage	Rate of Change	No. of Suspe cts	Percent tage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change	Special Breach of Trust, Embezzlement	Unfaithful Financial Report	Unfaithful Lawyer, CPA Attestation	TWSE employees receiving improper interest	Unauthorized Business Operation of Securities Related Industry of Business	Stock Price Manipulation with Unreliable Information	Stock Price Manipulation in Other Manners	Illegal Private Placement	Illegal Merge	Others		
2014 Year	115	100.00 %	100.00 %	501	100.00 %	100.00 %	7,820,591	100.00%	10	49	6	37	1	7	0	0	0	0	8	33
2015 Year	116	100.87 %	0.87%	526	104.99 %	4.99%	49,407,883	531.77%	9	37	6	70	0	0	0	0	0	0	10	28



Graph 2.23

Graph 2.23 Comparison of Cases and Suspects Involved in Violation of Securities and Exchange Act over the Past 2 Years

The cases include:

- (1) Collection, issuance without permission: 13 cases.
- (2) Counterfeit & forgery in collection or issuance: 12 cases.
- (3) Settlement default: 2 cases.
- (4) Stock price manipulation through abnormal trade: 21 cases.
- (5) Insider trading: 7 cases.
- (6) Irregular transaction: 11 cases.
- (7) Special breach of trust, embezzlement: 9 cases.
- (8) Unreliable financial statements: 6 cases.
- (9) Unfaithful attorney, CPA attestation: 0 case.
- (10) Employees of securities market peripheral organizations receiving improper interest: 0 case.
- (11) Illegal operation of securities related enterprise or business: 25 cases.

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(12) Stock price manipulation through unfaithful information: 0 case.

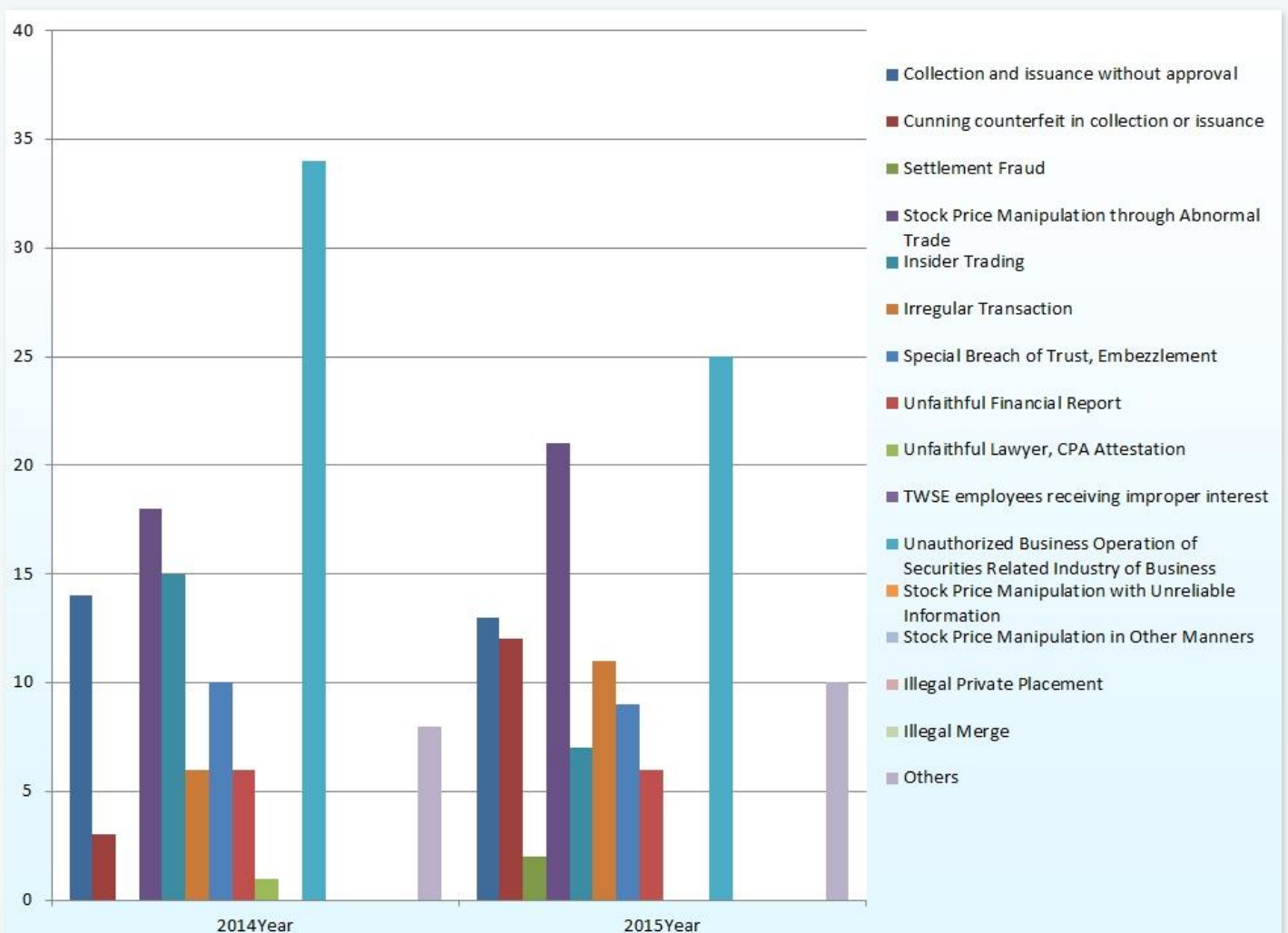
(13) Stock price manipulation in other manners: 0 case.

(14) Illegal private placement of valuable securities: 0 case.

(15) Illegal merges: 0 case.

(16) Others: 10 cases.

(See Table 2.22 and Graph 2.24)



Graph 2.24

Graph2.24 Comparison of Cases Involved in Violation of Securities and Exchange Act over the Past 2 Years, by Type

2. Significant cases:

(1) Stock Price Manipulation - stock price of AEON ○ CO., LTD was manipulated in the emerging stock market

○ -chiang Sang was the actual responsible person of a corporation in HK; ○ -pin Chen was hired by Sang as the associate general manager of the same company. Sang knew that the stock price in the securities market should be subject to the demand and supply of the market and no man-made manipulation is allowed. He was also well aware that “attempted act to increase or decrease OTC market price and purchase securities with high price or sell at low continuously in the name of personal or others is allowed”, “attempted act of creating fake active market landscape in OTC market and buy/sell with proxy or declaration continuously in the name of personal or others is allowed”, and that “direct or indirect influence on the price of securities in OTC market is prohibited” . However, he intentionally manipulated the stock price of AEON ○ CO., LTD. (hereinafter referred to “the Company”). In October 2011, after the Company went listed, he wired money continuously to personal investment account in Singapore, and also wired to ○ -pin Chen, Chen’ s wife ○ -yueh Su and Chen’ s mother ○ -yueh Tsai’ s personal investment account from his ex-wife who was not aware of his act, and then he opened 4 securities accounts between February 1st and April 27th of 2012 with ○ -pin Chen to push the Company’ s stock price via relentless transactions and

mark-to-market deals from 47.81 per share to 68.48, leading to 43.23% increase and 58.42% lift in total. He garnered a total of \$23,015,300 illegally as a result. Sang also did the same in December 2012 by leveraging an employee's personal investment account in Singapore, and several friends' securities accounts. And he used the 4 securities accounts as afore-mentioned during September 7th 2012 to December 22nd 2012 to push the stock price from 60.59 per share to 71.73, leading to 18.39% increase and 18.39% lift in total for the Company via frequent transactions and mark-to-market deals. He absorbed a total of \$758,410. A total of illegal monetary gain during these 2 periods was up to \$23,773,710. The entire case has been referred by Taipei City Field Office and prosecuted by Taipei District Prosecutors Office.

(2) Special Breach of Trust - Tai ○ Group ○-wei Chen and others were suspicious to be involved of special breach of trust ○-wei Chen was hired by Nan ○ Company and assigned to Tai ○ Group as a purchasing officer during September 2010 and February 2014. He was in charge of procurement for supplies. ○-ya Huang was his spouse, ○- Lan Wang was the responsible person of Shin ○ Company and ○-ting Su was the general manager of Shin ○ Company. ○-chun Chen worked at Tai ○ company's engineer department between 2004 and 2009. After ○-chun Chen left the company, Chen established another company and took the role of the responsible person. ○

-weiChen was well aware that according to the internal procurement rules, he should input the information of procurement to computer based on the area and categories of supplies, as well as the demand/supply situation of markets within certain period of time. He also knew that procurement for ship-related supplies estimate to complete within 18 work days, so based on Article 3 of the internal rules, he should not open for inquiries after 18 working days. He should then confirm whether the specs of the clients are applicable based on the result of quotes from the internet upon bid opening date to submit to related teams. After the company selects a qualified vendor, he should fill out a form to request for approval from the managers in procurement department, and complete the process by issuing procurement request to the winning bidder. He colluded with ○-Lan Wang and ○-chun Chen to shorten the bidding process from 18 days to only 1 day, and procured from their companies for 244 and 271 bids respectively, blocking other vendors from participating the bidding. He then hid the lower bidding price, or faked the quotation, so that those two companies could always win the bids. A total of \$97,484,769 was processed, incurring a major damage to Tai ○ Group. The entire case has been referred by Taipei City Field Office and prosecuted by New Taipei District Prosecutors Office.

(3) Inline Trading – Inline Trading committed by President ○-hung Li of a listed biotech company Ho○

○-hungLi was the chairman and president of a listed biotech company (hereinafter referred to as the "Ho ○ Company"). ○-ching Yeh was his spouse, who had a brother○-yao Yeh. ○-chen Cheng was the vice president of Ho ○ Company. They are all general managers of a corporation who should be compliant with each Subparapragh, Paragraph 1, Article 157-1 Section 1 of Securities and Exchange Act. On October 17th 2012, the Ho ○ Companylearned that an important product of their manufacturing fell off from a notification from their overseas branch. They were not able to improve the product even though they immediately formulated a special task force to modify the quality control process. Starting from February 18th 2-13, the company started to receive the same complaint from customers, and the number of complaints spiked up. Therefore, their overseas branch lost interest in collaborating with them. The company's L/C defaulted on April 10th 2013, impacted the revenue of the company greatly. As of April 24th 2013, the company announced that it will recycle the product and make announcement about this defect prior to the market open at 8:59am of the next day to "take initiative to notify US FDA for future reference". Once the market opened, their stock price climbed up temporarily from \$59 to \$59.5 at the peak, but then plummeted all the way until \$54.9 as end-of-day price. The trading volume also expanded to 3,559,000 shares. Their stock price for the next day continued to fall by 5.1%, to \$52.1. This is

the time of major news announcement for this case.

○-hung Li and ○-chenCheng knew that their overseas branch had issue with their L/C on April 10th 2013 and would impact the revenue of the company; however, ○-hungLi instructed ○-chingYeh to actively sold out the Ho ○ Company stocks in Chen's securities account before the announcement in order to prevent himself from suffering more loss. They sold a total of 821,000 shares. He also sold out 51,000 secondary convertible corporate bonds from Jian's securities account. Cheng sold out the Ho ○ Company stock from her own personal securities account for a total of 20,000 shares. In addition, prior to making the announcement, Li told Yeh's brother to sell a total of 521,000 Ho ○ Company stock from his own personal securities account. They avoided a total of \$10,571,320 from this loss. The entire case has been referred by New Taipei City Field Division of the Investigation Bureau and prosecuted by New Taipei District Prosecutors Office.

(4) Fraudulent Financial Statements – Violation of the Securities and Exchange Act committed by listed companies such as Jin

○

Mr. Wong was the chairman of a listed semi- conductor company; Mr. Wu was the vice chairman of an international company; Mr. Lu was the actual responsible person of 4 different companies, and managed a machinery corporation with Mr. Tsai. They were all well aware that based on Rules of Company Loan and

Endorsement for Listed Companies, the chairmen, supervisors, managers and employees who plan to loan the others for the company fund are required to submit to Board of Directors for deliberation. They are not allowed to directly or indirectly package the loan as an abnormal transaction. They are also not allowed to record such transactions into accounting books or financial statements. However, in 2009, when the 4 companies under Lu's control needed fund, he discussed with the other 3 people to fake a few items on the operations so that he could utilize the company fund of Wong's semi-conductor company while at the same time making the financial statements look better than they actually should be. Won instructed the accounting personnel in the company who were not aware of this practice to order products that were not manufactured by the semi-conductor firm and then re-sold these products to another related company of Lu. Meanwhile, the company provided funds to Lu's related corporation in the name of loan payment. Lu paid back the company in the name of designing a circulating transaction from the related company to pay back the loan together with a certain margin (which in fact was the interest of the loan) 1-3 months after receiving the payment. Wong funded \$4,099,877 in total from the company account to Lu's related company for temporary use between March and April of 2009. He also wrote 5 checks that worth a total of \$45,006,676 to Lu's related company to help him issue 18 invoices of \$119,202,019 to complete the

transaction. Then Lu's related company issued different invoices to pay back for a total of \$45,006,676 in batches from April to June of 2009 to Wong's semi-conductor company. The entire case has been referred by Mid Region Mobil Task Force and prosecuted by Changhua District Prosecutors Office. °

(5) Default Settlement - Violation of the Securities and Exchange Act committed by ○-yi Zhong and others from Fu ○ Company

Mr. Zhong was well aware that the stocks entrusted or declared at securities house should be settled within T+2 days after transaction. He also knew that his employee Mr. Wang did not have enough financial resource to provide deposit so if he bought a lot of stocks before sufficient fund was wired to his account, he would not have the ability to pay back the price. However, Zhong used Lia's securities account on August 5th and 6th of 2013 to buy the stocks of a company in order to manipulate this listed company and create a false belief that the company had a lot of transactions in order to speculate the price. The transaction requires a total of \$8,126,032. He instructed Mr. Wang to use Jian's securities account on August 7 and 9th of 2013 to sell out the company stock based on the volume that he decided. On these two days, Zhong was not able to make payment for the price of \$7,290,700 for settlement and therefore was reported as default settlement. Zhong then instructed Wang to purchase more company stocks on August 8th, 9th and 12th of 2013 with his securities account, with Wang hiding the fact that Zhong has

previously defaulted the settlement, and lied to the securities house saying that he was able to provide financial statement so that the securities house agreed to increase the transaction limit of a single day for him. Wang purchased up to \$85,543,000 within 3 business days after purchasing those company stocks within 3 days. In addition, Wang also used his personal stock account to purchase the company stock for up to \$8,599,734 based on Zhong's instruction with internet. However, both of them attempted to avoid making payment and defaulted the settlement. They have defaulted a total of 1,919,000 company shares, for a total of \$117,874,000 between August 5th and 12th of 2013. And the company's stock price has fallen to stop for 4 days consecutively between August 13th and 16th of 2013, plummeting by 29.97% from \$60.9 to \$42.65, disturbing the market order. The entire case has been referred by Northern Regional Mobile Task Force and prosecuted by Taipei District Prosecutors Office.

(6) Fraud fund raising - Violation of the Securities and Exchange Act committed by ○-liang Luo and others from Zhao ○ Company

Mr. Luo was the responsible person of a company and he attempted to solicit fund raising with fraud from investor by colluding with the responsible person of an asset management firm Mr. Chen. They faked the company capital of the company to \$100 million in 2013, and entrusted Union Bank of Taiwan to

certify for stock issuance. They also made the company's financial statements better than they should from Q1 2014 to Q1 2015, providing 401 form to underground securities house to underwrite unlisted company stock by entrusting two Mr. Huangs. One of them and Luo created false marketing by claiming that the company joined "the largest medical suppliers in 2013 in Dusseldorf, Germany, and the company received orders worth more than a million euros on the spot due to its amazing product", "the major corporate shareholder was Chirana Group, which was top 5 medical device groups in EU", and that "the company has an average margin of 30% thanks to its exclusive technique". Huang printed these false advertising for their suppliers and sales people. In 2014, Huang paid for all the expense of seminars and received instruction from Luo to host a product demo in Shangri-La hotel in Taipei on March 28th 2014, in which Luo invited the representative of the economic and cultural office from an European country. In the convention, Luo and the representatives claimed that the company has received an official order from Chicana Group, and the EPS of 2014 and 2015 is likely to hit \$6, misleading the potential investors attending the convention. In addition, in June 2014, Chen planned to introduce cash recapitalization in the following month in order to attract the general public to buy the unlisted company stocks, he then asked both Mr. Huangs to plan an event celebrating signing the MOU between the company and another medical device firm in Le

Meridian Taipei on June 4th of 2014. Luo invited the CEO of Chrana Group, of which the capital registered was only 6,640 euros, as well as the afore-mentioned representative from the economic and cultural office from an European country. He also notified the journalists to write related articles about this event. On the day of the ceremony, he claimed that the company has manufactured many operations equipment, and has signed up to 3 years of MOU with an university in Taiwan (up to 500 million euros, which is equivalent to around NT\$20 billion). They even had ceremony of unveiling the company signage to make more than a hundred investors to believe it to be true. He was able to profit more than 20 million dollars from investors because they bought in the company stock which was not listed with very high price. The entire case was referred by Mid Region Mobil Task Force and prosecuted by Taipei District Prosecutors Office.

(13) Violation of the Futures Trading Act

1. Statistics:

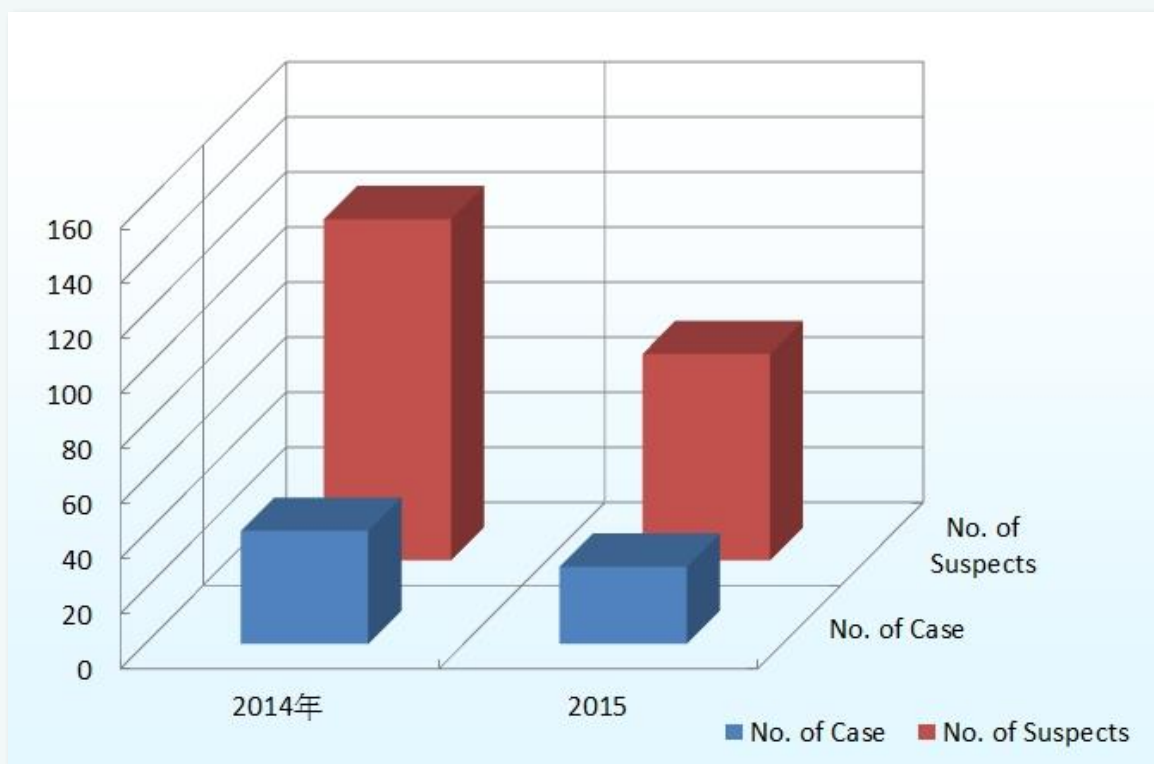
There were 28 cases of violation of Futures Trading Act in 2015, a decrease by 31.71% as compared to 41 cases in 2014; with 75 suspects, a decrease by 39.52% as compared to 124 suspects in 2014; involving monetary value of \$2, 450, 824, 916, with an increase of 46.79% as compared to \$1,669,661,688 in 2014 (see Tables 2.03, 2.04, and 2.23, and Graph 2.25).

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Table 2.23

Table2.23 Comparison of Statistics of Cases Concerning Violation of Futures Trading Act over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014 年	41	100.00%	100.00%	124	100.00%	100.00%	1,669,661	100.00%
2015 年	28	68.29%	-31.71%	75	60.48%	-39.52%	2,450,824	46.79%



Graph 2.25

Graph2.25 Comparison of Cases and Suspects Involved in Violation of Futures Trading Act over the Past 2 Years

2. Significant cases:

Futures Trading Act – Violation of the Futures Trading Act committed by ○-ya Wang and others from Rui ○ Management Consulting Firm

Mr. Wang was the actual responsible person of 3 management consulting firms, he was also the responsible person of several venture capital funds, managing the operations of all these companies. Ms. Tsai was Wang's spouse, and also the responsible person of 3 of her husband's companies. She was responsible for taking care of the general affairs, cashier and fund management.

They were both aware that based on Article 5-10 of the Securities Investment Trust and Consulting Act, only businesses who were licensed by FSC are allowed to operate. However, they managed investment and futures management business on behalf of their clients illegally without receiving the license, and raised a total of \$1,183,300,000 fund between August 29th of 2011 and October 1st of 2014 from clients, so they established a few venture capital companies as a result. They then entrusted a total of 4.18 million that they raised to Wang to have him prepare the process of listing the companies they own. A total of up to \$1,191,480,000 exchanged hands including all the listed companies' stocks and index futures. In addition, they also made 20% of the pre-tax profit from the previous companies as bonus, and deducted 2%

of the net asset based on the beginning of the year. They profited a total of \$82,377,298 in total. The entire case was referred by Northern Regional Mobile Task Force and prosecuted by Taipei District Prosecutors Office.

(14) Violation of the Insurance Act

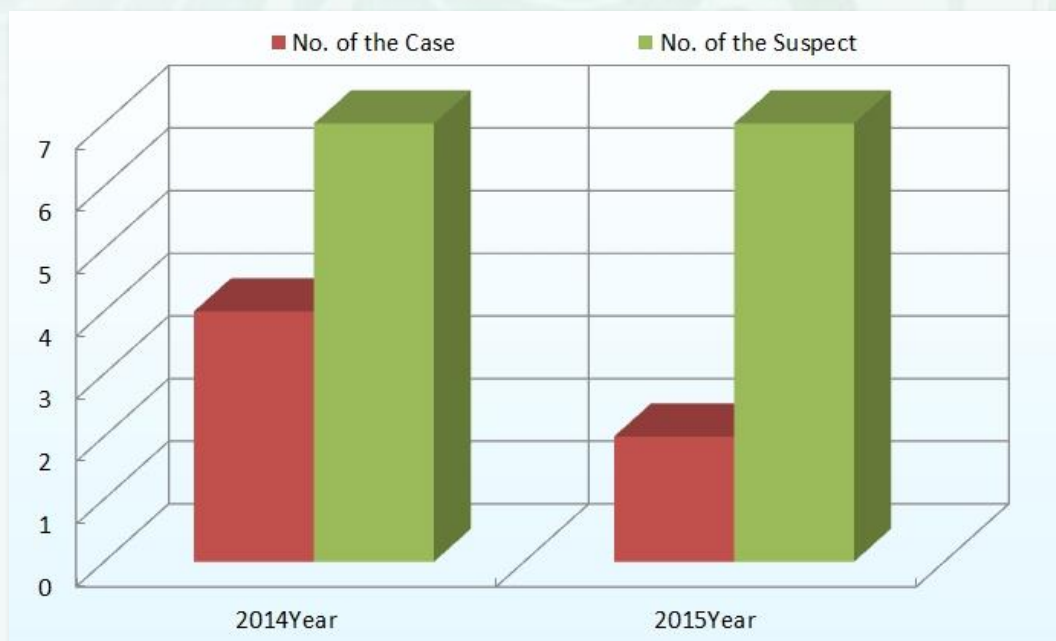
1. Statistics:

There were 2 cases of violation of the Insurance Act in 2015, a decrease by 50% as compared to 4 cases in 2014; with 7 suspects, which remained the same as the 7 suspects in 2014; involving monetary value of \$282,079,600, an increase by 579.46% as compared to \$41,515,632 in 2014 (see Table 2.03, 2.04, and 2.24, and Graph 2.26).

Table 2.24

Table 2.24 Comparison of Statistics of Cases Concerning Violation of Insurance Act over the Past 2 Years

Item Year	No. of the Case	Percentage	Rate of Change	No. of the Suspect	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014 Year	4	100.00%	100.00%	7	100.00%	100.00%	41,515	100.00%
2015 Year	2	50.00%	-50.00%	7	100.00%	0.00%	282,079	579.46%



Graph 2.26

Graph2.26 Comparison of Cases and Suspects Involved in Violation of Insurance Act over the Past 2 Years

2. Significant cases:

Insurance Act -○-ching Tsai of Chia ○ Lien Co., Ltd. and others were suspicious to be involved in a case of violation of the Insurance Act

○-chingTsai, responsible person of Chia ○ Lien Co., Ltd., without the approval of the Financial Supervisory Commission, the competent authority to concurrently engage in insurance or similar insurance business, yet during the period from 2004 to April 2014, promoted to unspecified car purchase customers the theft loss deficiency compensation insurance of “compensating a vehicle of the loss of a vehicle”. A client, besides first purchasing a theft loss with an insurance company, shall be

required to pay the premium of theft loss deficiency compensation insurance in amount ranging from \$6,000 to \$10,000 in response to the vehicle price, then for Chia ○ Lien Co., Ltd. to pay premium ranging from \$600 to \$1,300 to purchase product liability insurance with an insurance company, for the insurance company to undertake 95% of the deductible of the theft insurance of a customer who purchased a vehicle, while the rest 5% of deductible and the maximum 25% vehicle depreciation would be undertaken by Chia ○ Lien Co., Ltd. Though the business behavior of Chia ○ Lien Co., Ltd. was not under the name of “insurance”, yet it already possessed the imperative of consideration relationship, etc. in the insurance system, the collected premium in total of \$120,645,800. The case was transferred by Chiayi City Field Office and prosecuted by Kaohsiung District Prosecutors Office.

(15) Violation of the Securities Investment Trust and Consulting Act

1. Statistics:

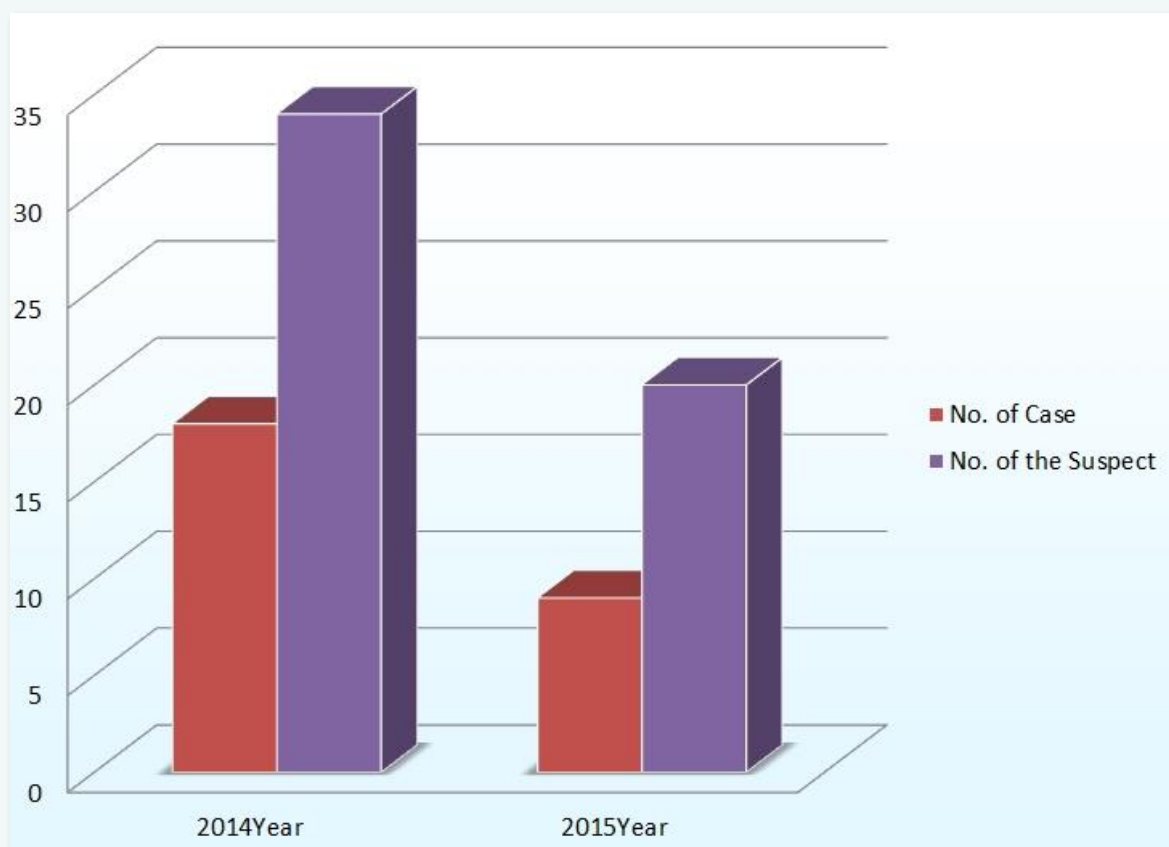
There were 9 cases of violation of the Securities Investment Trust and Consulting Act in 2015, a decrease by 50% as compared to 18 cases in 2014; with 20 suspects, a decrease by 41.18% as compared to 34 suspects in 2014; involving monetary value of \$285,029,216, a decrease by 97.42% as compared to \$11,041,515,632 in 2014 (see Table 2.03, 2.04, and 2.25, and Graph 2.27).

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Table 2.25

Table2.25 Comparison of Statistics of Cases Concerning Violation of Securities Investment Trust and Consulting Act over the Past 2 Years

Item Year	No. of Case	Percenta ge	Rate of Change	No. of the Suspect	Percenta ge	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	18	100.00%	100.00%	34	100.00%	100.00%	11,041,515	100.00%
2015Year	9	50.00%	-50.00%	20	58.82%	-41.18%	285,029	-97.42%



Graph 2.27

Graph2.27 Comparison of Cases and Suspects Involved in Violation of Securities Investment Trust and Consulting Act over the Past 2 Years

2. Significant cases:

Securities Investment Act – Violation against Trust Investment and Consulting Act committed by ○-wen Chen and others from CGM Company

Mr. Chen was the chairman of a securities company from 1988 to 2011. Mr. Su was the chief auditor, senior vice president of underwriting department and HR department of the company from 1997. After retirement, he worked as a consultant at CGM. The securities company set up a financial consulting group invested by the mother company in January of 1999 in order to process the derivatives for offshore funds. Most of the employees there came from the mother company or other subsidiaries, and therefore their seniorities were still counted from their previous employment. However, all business decisions and employment must be approved by related departments by the mother company. The financial consulting group had several teams, including product teams (product development), channel marketing (taking care of the clients of the mother company) and direct sales (business development). Their core business was to assist clients to open accounts for offshore funds and other investments to build a CFE paper company in BVI.

During 2004, Mr. Chen dismissed the financial consulting firm in order to avoid the loss that may incur from the execution of the Securities Investment Trust and Consulting Act by claiming that

he was selling the CFE stock options of the securities company. In formality, he seemed to be compliant with legal requirement, but in reality, he registered CGM Corporation on September 10th 2004 to transfer all previous employees of the financial consulting firm there. He also transferred all clients of CFE Company to CGM.

Mr. Chen and Su knew that they are not allowed to work on business related to investment or transactions for securities, raise funds from investors in Taiwan without the approval or declaration from authorities concerned for their CGM Company. However, they still conducted business development in Taiwan to sell offshore funds by giving targets to the sales people in Taiwan, and provided consultation to the clients. They leveraged the sales people in Taiwan to promote several offshore funds to the customers in Taiwan for products issued in Hong Kong, and once the clients proceeded to buy in via phone or contacting the office assistant Ms. Li in Taipei, they completed the transactions by transferring the payment to offshore accounts such as HSBC in Hong Kong after the instruction of buy/sell was faxed to the back office in Hong Kong. Ms. Li would deliver the statements and other transaction documents to the clients. The financial consultant of CGM Company received 50% of commission for each successful deal, and for those who obtained more than US\$120,000 revenue for the company, they would receive extra bonus. Mr. Chen and others have sold more than

US\$255,713,740.93 (equivalent to about NT\$7 billion) in Taiwan by running this securities investment business. The entire case has been referred by Taipei City Field Office and prosecuted by Taipei District Prosecutors Office.

(16) Violation of the Business Entity Accounting Act

1. Statistics:

There were 9 cases of violation of the Business Entity Accounting Act in 2015, a decrease by 10% as compared to 10 cases in 2014; with 22 suspects, a decrease by 42.11% as compared to 38 suspects in 2014; involving monetary value of \$183,851,905, a decrease by 93.34% as compared to \$2,761,095,280 in 2014 (see Table 2.03, 2.04, and 2.26, and Graph 2.28).

2. Significant cases

(17) Violation of the Company Act

1. Statistics:

There were 51 cases of violation of the Company Act in 2015, which was 112.50% more than the 24 cases in 2014; with 127 suspects, which was 27% more than the 100 suspects in 2014; involving monetary value of \$37 million, which was 105.56% more than that of \$18 million in 2014 (see Table 2.03, 2.04, and 2.27, and Graph 2.29).

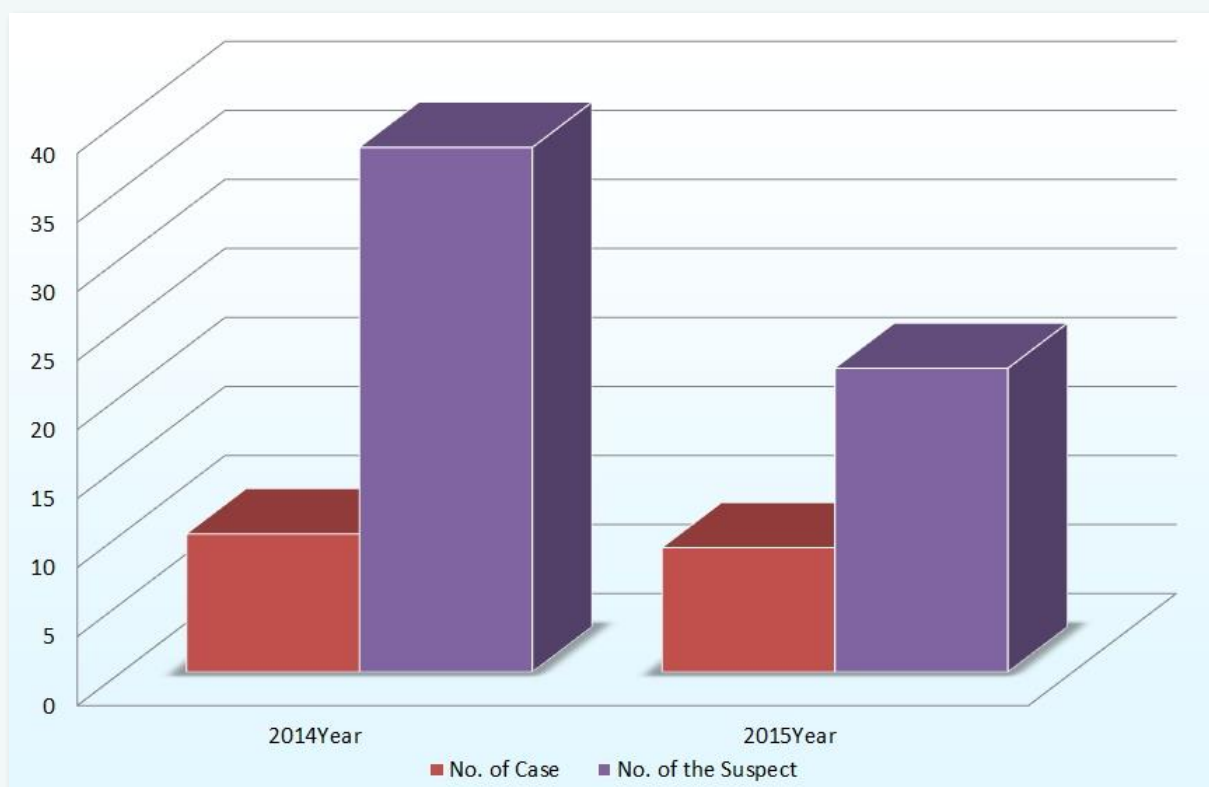
2. Significant cases

PART TWO / PERFORMANCE OVERVIEW

Table 2.26

Table2.26 Comparison of Statistics of Cases Concerning Violation of Commercial Accounting Act over the Past 2 Years

Item Year	No. of Case	Percentag e	Rate of Change	No. of the Suspect	Percentag e	Rate of Change	Underlyin g Amount (\$1,000)	Rate of Change
2014Year	10	100.00%	100.00%	38	100.00%	100.00%	2,761,095	100.00%
2015Year	9	90.00%	-10.00%	22	57.89%	-42.11%	183,851	-93.34%



Graph 2.28

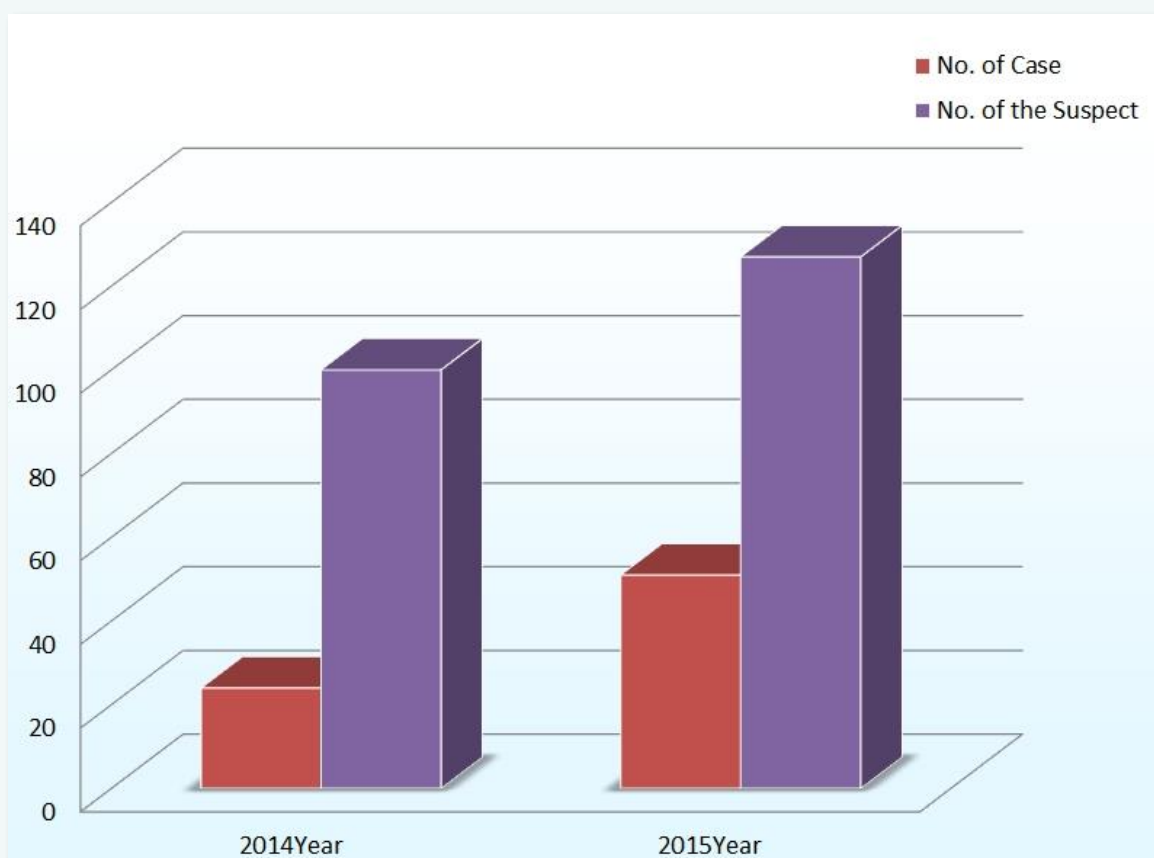
Graph2.28 Comparison of Cases and Suspects Involved in Violation of Commercial Accounting Act over the Past 2 Years

PART TWO / PERFORMANCE OVERVIEW

Table 2.27

Table 2.27 Comparison of Statistics of Cases Concerning Violation of Company Law over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of the Suspect	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014 Year	24	100.00%	100.00%	100	100.00%	100.00%	18,000	100.00%
2015 Year	51	212.50%	112.50%	127	127.00%	27.00%	37,000	105.56%



Graph 2.29

Graph 2.29 Comparison of Cases and Suspects Involved in Violation of Company Law over the Past 2 Years

(18) Violation against computer use

1. Statistics:

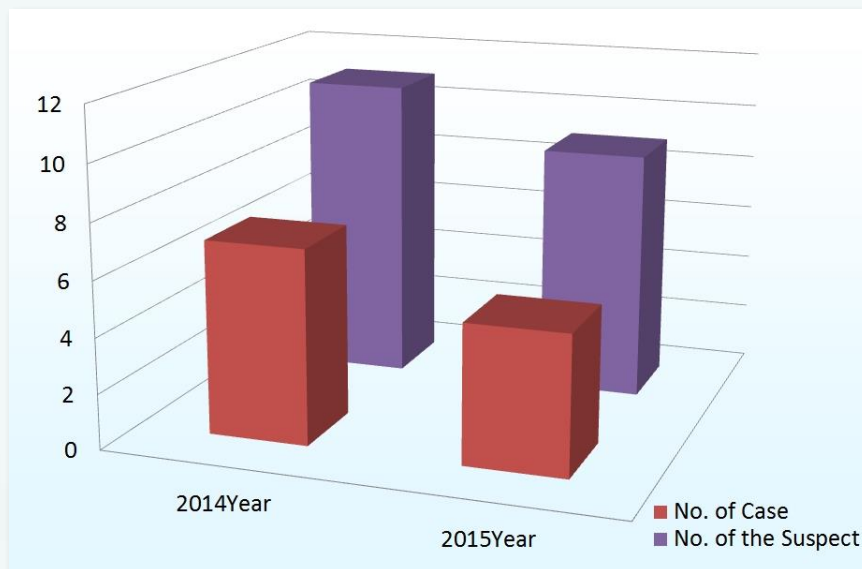
There were 5 cases of violating computer use in 2015, which was 28.57% less than the 7 cases in 2014; with 9 suspects, which was 18.18% less than the 11 suspects in 2014; involving monetary value of \$1,449,825, which was 83.85% less than that of \$8,973,380 in 2014 (see Table 2.03, 2.04, and 2.28, and Graph 2.30).

2. Significant cases

Table 2.28

Table 2.28 Comparison of Statistics of Infringement of Computer Usage over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of the Suspect	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	7	100.00%	100.00%	11	100.00%	100.00%	8,973	100.00%
2015Year	5	71.43%	-28.57%	9	81.82%	-18.18%	1,449	-83.85%



Graph 2.30

Graph 2.30 Comparison of Cases and Suspects Involved in Infringement of Computer Usage over the Past 2 Years

(19) Offenses against Agriculture, Industry and Commerce

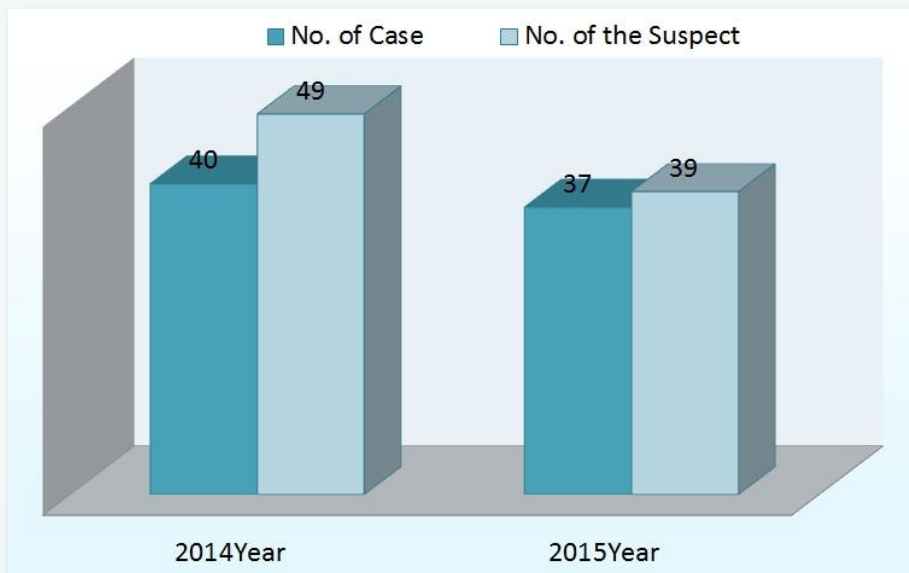
1. Statistics:

There were 37 cases of offenses against agriculture, industry and commerce in 2015, a decrease by 7.50% as compared to 40 cases in 2014; with 39 suspects, a decrease by 20.41% as compared to 49 suspects in 2014; involving monetary value of \$1, 820, 437, a decrease by 96.85% as compared to \$57,716,784 in 2014 (see Table 2.03, 2.04, and 2.29, and Graph 2.31).

Table 2.29

Table 2.29 Comparison of Statistics of Offenses Against Agriculture, Industry, and Commerce over the Past 2 Years

Item Year	No. of Case	Percenta ge	Rate of Change	No. of the Suspect	Percenta ge	Rate of Change	Underlyi ng Amount (\$1,000)	Rate of Change
2014Year	40	100.00%	100.00%	49	100.00%	100.00%	57,716	100.00%
2015Year	37	92.50%	-7.50%	39	79.59%	-20.41%	1,820	-96.85%



Graph 2.31

Graph 2.31 Comparison of Cases and Suspects Involved in Offenses Against Agriculture, Industry, and Commerce over the Past 2 Years

2. Significant cases :

Offenses against Agriculture, Industry and Commerce – Offenses against Agriculture, Industry and Commerce committed by Ai ○ Ker Company

○-mei Chen was the actual responsible person for Ai ○ Ke corporation. When Mr. Jiang was the special assistant to the president, Mr. Ren was the manager of R&D, Mr. Hsu was the manager of North region operations, Mr. Hong was the manager of the Central region operations, ○-chiangChen managed the inventory and Liao/Lai were both secretaries. The company was an importing company for cosmetics and chemicals with a B2B model selling products to major cosmetics companies. The afore-mentioned people forged documents after finding a loophole in the process. Hsu and Hong would ask Chen about the expiration date of products after receiving the orders from the clients. In the case that the products already expired or do not meet the demand of clients, they asked for the permission from Chen and Jian via email, LINE or verbally to have the secretaries or the managers of R&D to modify the QC report and change the expiration date. They then deliver the products to the vendors via Hsu and Hong, impacting the accuracy of quality control manufactured from the original company.

Upon selling the products, after Hsu and Hong received the clients' request, they instructed the secretaries or the manager of

R&D to forge/modify the QC report and material safety report upon approval from Chen and Jiang. They modified the labels to be payan Betrand or Ennagram before delivering to the vendors, impacting the accuracy of the quality and safety of the analysis report from the original manufacturer. The entire case has been referred by Taipei City Field Office and a deferred prosecution has been made by Shi-Lin District Prosecutors Office.

(20) Violation of the Fair Trade Act

1. Statistics:

There were 3 cases of violation of the Fair Trade Act in 2015, a decrease by 57.14% as compared to 7 cases in 2014; with 6 suspects, a decrease by 82.35% as compared to 34 suspects in 2014; involving monetary value of \$128,918,075, a decrease by 30.23% as compared to \$184,766,125 in 2014 (see Table 2.03, 2.04, and 2.30, and Graph 2.32).

2. Significant cases: N/A

(21) Other economic crimes

1. Statistics:

There were 5 cases of violation of the Fair Trade Act in 2015, a decrease by 50% as compared to 10 cases in 2014; with 10 suspects, a decrease by 58.33% as compared to 24 suspects in 2014; involving monetary value of \$6,866,050, a decrease by 99.91% as compared to \$8,075,849,896 in 2014 (see Table 2.03, 2.04, and 2.31, and Graph 2.33).

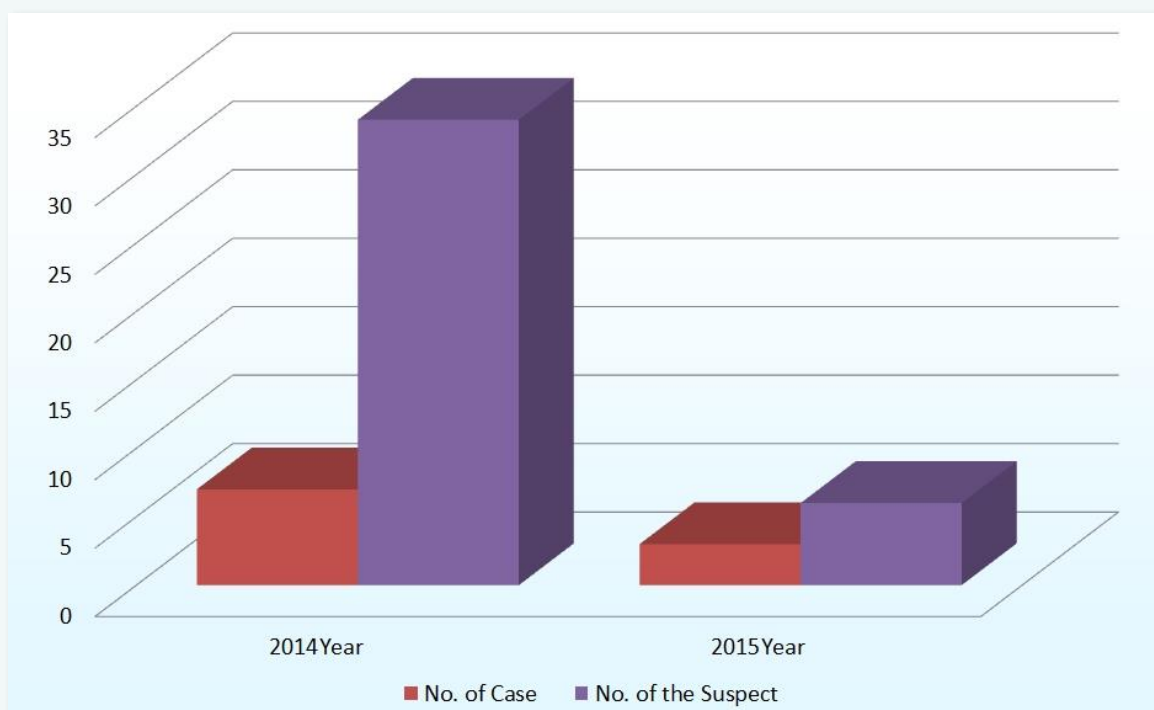
2. Significant cases: N/A

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Table 2.30

Table 2.30 Comparison of Statistics of Cases Concerning Violation of Fair Trade Act over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of the Suspect	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	7	100.00%	100.00%	34	100.00%	100.00%	184,766	100.00%
2015Year	3	42.86%	-57.14%	6	17.65%	-82.35%	128,918	-30.23%



Graph 2.32

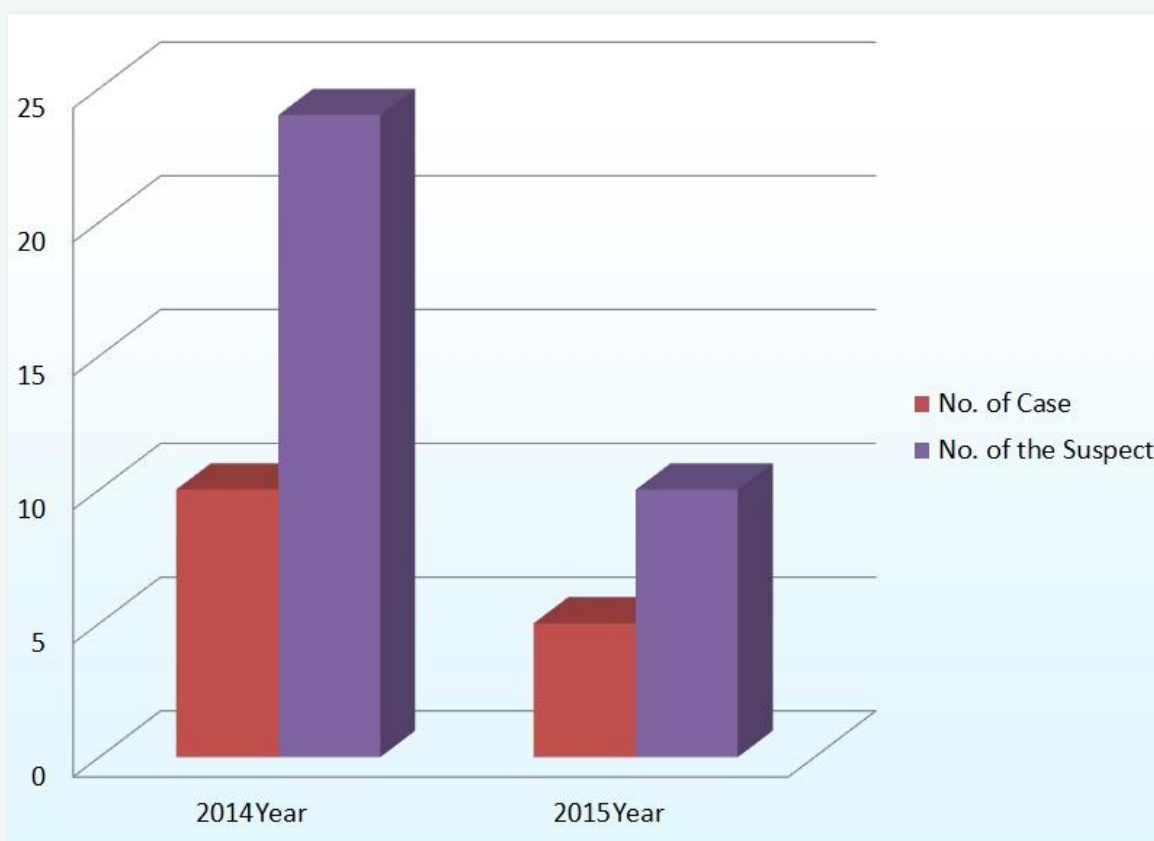
Graph 2.32 Comparison of Cases and Suspects Involved in Violation of Fair Trade Act over the Past 2 Years

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Table 2.31

Table 2.31 Comparison of Statistics of Other Cases that Undermined Economic over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of the Suspect	Percentage	Rate of Change	Underlying Amount (\$1,000)	Rate of Change
2014Year	10	100.00%	100.00%	24	100.00%	100.00%	8,075,849	100.00%
2015Year	5	50.00%	-50.00%	10	41.67%	-58.33%	6,866	-99.91%



Graph 2.33

Graph 2.33 Comparison of Cases and Suspects Involved in Undermined Economic over the Past 2 Years

2. General Crimes

(1) Statistics:

There were 441 general cases in 2015, with an increase of 18.87% as compared to 371 cases in 2014; a total of 673 suspects, with an increase of 8.72% as compared to 619 suspects in 2014; involving monetary value of \$390,763,576, a decrease by 46.41% as compared to \$729,107,649 in 2014 (see Tables 2.03, 2.04 and 2.32, and Graph 2.34).

Types of crime:

1. Fraudulent Documentation: 85 cases.
2. Violation of the Controlling Guns, Ammunition and Knives Act: 7 cases.
3. Violation against Health orders: 328 cases.
4. Violation against Disease Management: 0 case.
5. Violation against Privacy and Secrets of Citizens: 5 cases.
6. Violation against Environmental Protection: 8 cases.
7. Other general crimes: 8 cases.

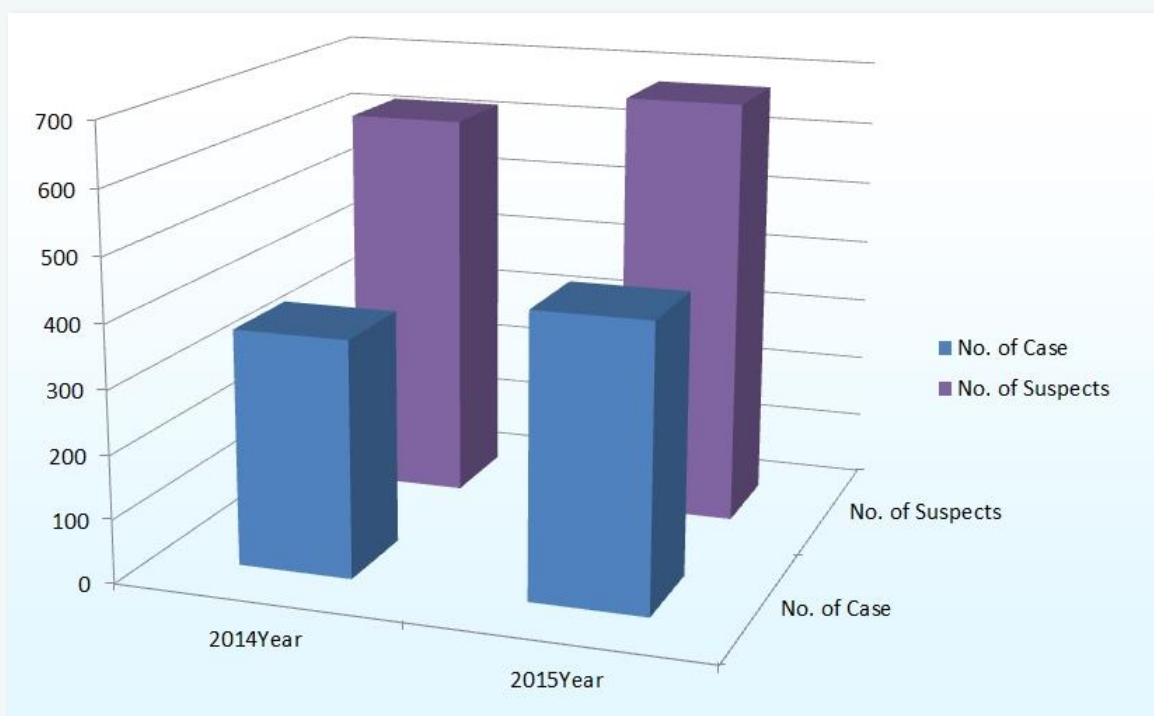
(see Table 2.03, 2.04 and 2.33, and Graph 2.35)

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Table 2.32

Table 2.32 Comparison of Statistics of General Crime Cases over the Past 2 Years

Item Year	Total							
	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount	Rate of Change
2014Year	371	100.00%	100.00%	619	100.00%	100.00%	729,107,649	100.00%
2015Year	441	118.87%	18.87%	673	108.72%	8.72%	390,763,576	-46.41%



Graph 2.34

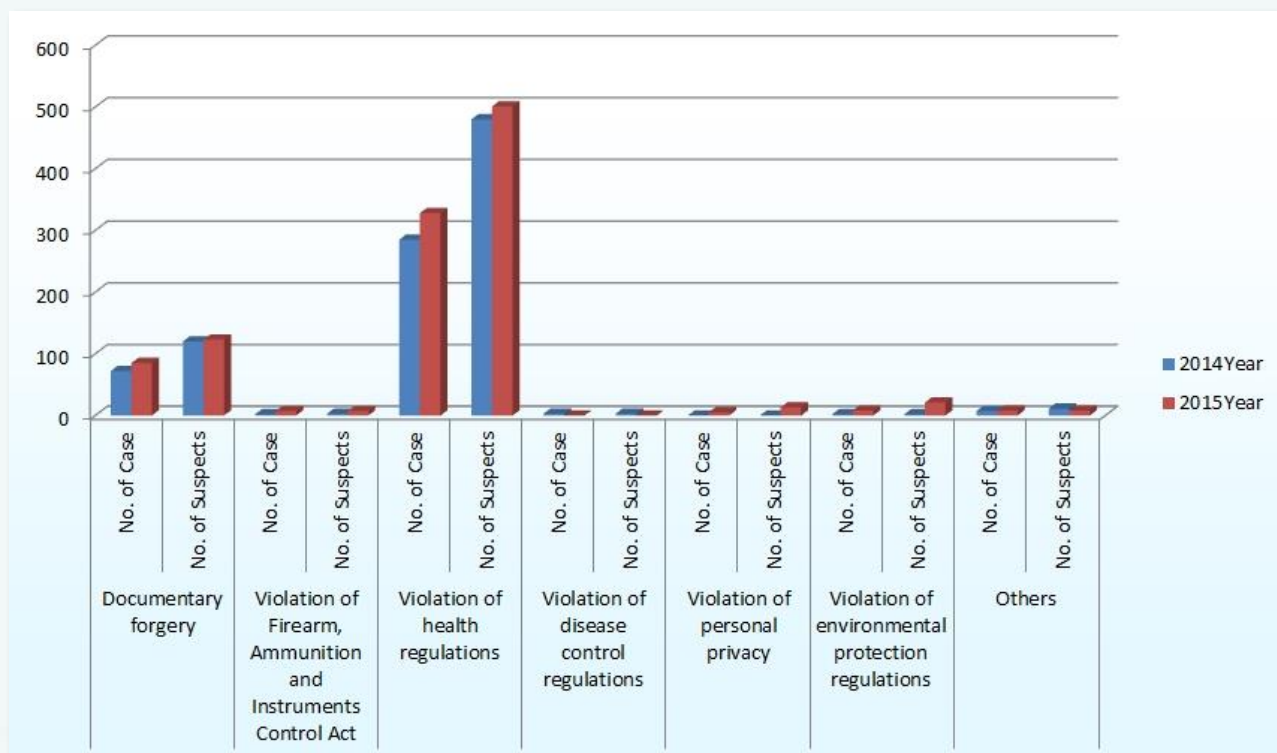
Graph 2.34 Comparison of Statistics of General Crime Cases over the Past 2 Years

PART TWO / PERFORMANCE OVERVIEW

Table 2.33

Table 2.33 Comparison of Statistics of General Crime Cases over the Past 2 Years

Item Year	Documentary forgery		Violation of Firearm, Ammunition and Instruments Control Act		Violation of health regulations		Violation of disease control regulations		Violation of personal privacy		Violation of environmental protection regulations		Others	
	No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects	No. of Case	No. of Suspects
2014 Year	72	120	2	3	285	480	3	3	0	0	2	2	7	11
2015 Year	85	123	7	7	328	501	0	0	5	13	8	21	8	8



Graph 2.35

Graph 2.35 Comparison of Statistics of General Crime Cases over the Past 2 Years

(2) Significant cases:

- (1) Violation of the Controlling Guns, Ammunition and Knives Act -
○-fei Pan was suspicious to be involved in a case of violation of the Controlling Guns, Ammunition and Knives Act

Kaohsiung City resident ○-fei Pan got to know someone nicknamed “Big Nose” via another friend nicknamed “Black” during January of 2015. At that time, “Big Nose” asked Pan to provide the license of his brother and take a photo of it so that he can fake one for Pan. In March 2015, he delivered the fake ID to Pan. Around 6pm on July 3rd 2015, “Big Nose” and Pan made an appointment to meet up and went to Pier 77 of Kaohsiung Harbor to retrieve a package in the dark area between the ships of Aruna IPsa. Pan arrived at the control area with fake ID around 7pm of the same date, and took the package from the restroom next to the first layer of the deck. As he attempted to take off and walked to the parking lot of motorcycles, he got arrested by the special taskforce and was found to carry smuggled 3 guns, 89 bullets and 6 bullet boxes. After verification, the Civil Police Department of Internal Affairs confirmed that these are all hazardous weapons, and therefore Pan has violated the Controlling Guns, Ammunition and Knives Act, the Smuggling Penalty Act and Fraudulent Documentation. The entire case has been referred by Kaohsiung Investigation Station and prosecuted by Kaohsiung District Prosecutors Office.

(2) Fake and inferior pesticides - Violation of Agro-pesticides Management Act committed by ○-chong Fu and others from Juan ○ Company

○-chongFu, ○-nanChen and ○-chen Fu under Juan ○Corporation were well aware that no one is allowed by law to manufacture, modify, package or import any pesticides unless approved by the authorities concerned and licensed by them. In addition, Council of Agriculture, Executive Yuan has rule against importing the pesticides manufactured in China to Taiwan. These three people, however, broke these laws. ○-chongFu instructed ○-chen Fu to purchase a bunch of ingredients from a chemical company from He Bei, China, to transfer to another company in Vietnam. Without any modification, the employees of that company labeled the same item name, manufacturing number and shipping mark with their company name and ship out charging 3-4% margin as commission to export to Taiwan legally by also providing the license and invoices. From January 1st of 2013 to August 20th of 2014, Juan ○Corporation has imported around 417 tons and 347 kilos of fake pesticide, which accounts for around 48% of the total pesticide imported by the same company (which is 869 tons and 392 kilos).

These 3 people entrusted a customs declaration company who was not aware that they leveraged the fake invoices from a company in Vietnam along with license for manufacturing/selling pesticides, shipping statements, pick-up notice and delivery notice to help declare the customs for the pesticides that were produced in China.

They sent their products to 3 different companies for packaging, and labeled their products as manufactured by Chin ○Company in Vietnam, which was a domestically licensed company, to the farmers all of Taiwan. Since 2013, the company sold their fake products made from Emamectin (manufacturer: Ching Chong, 5% solvent), benzoate (manufacturer: Shi Jie Cheng, 23% aqueous suspension), and azoxystrobinMancozeb (manufacturer: Mei Sheng 45; 80% wettable powders) to downstream vendors. The entire case was referred by Mid Region Mobil Task Force and prosecuted by Taiwan Miaoli District Prosecutors Office.

(3) Fake and inferior cosmetics – Violation against Statutory of Cosmetcis Health Management committed by ○-ming Huang and others from Zhao ○ Home Appliance Company

○-ming Huang was the responsible person for Zhao ○ Home Appliances Company, and the actual responsible person ○-yu Chen for the two companies Hong ○Corporation and Bo ○ Corporation did not have license for cosmetics factory. However, since 2013, they manufactured in a factory on Ren-Ai Rd. Da-Liao section in Kaohsiung City for perfume shower gel, lavender shower gel and shampoo and so on, to sell to several retail stores. Later on, Chen even changed the label of manufacturing address and factory registration number to add shower gel into a few cosmetics to sell. Huang entrusted Chen to manufacture 11 cosmetic products, including 500 ml of Vira Feisi shower gel, with false factory registration address and number, and sell publicly in famous retail

stores. After investigation, a total of 21,842 bottles of illegal cosmetics were found, up to 14,646.8 liters. The entire case has been prosecuted by Taiwan Kaohsiung District Court.

(4) Fake and inferior drugs – Violation against Drug Bill committed by ○-fong Lin and others

○-fong Lin, ○-shu Chen and ○-tong Chen attempted to import/sell fake drugs to infringe trademarks and profit. Lin and Chen were in charge of contacting Mr. Lai in China and ordered via phone for up to 243,000 pills of Viagra, Cialis, Reductil and an erection brand in China with the price of \$1.5 (Viagra), \$2.5 (Cialis) and \$1.8 (Reductil) and \$300 per box of the erection brand in China (excluding packaging and shipping) from January 2013 to 2014. Lai entrusted a shipping company that was not aware of such arrangement to ship those products to Taiwan, with Lin paid for the cost in advance. Chen then entrusted Ke ○ Ji and several Chinese people to assist wiring the money to the bank account under Lin's name in China Construction Bank Chang-An branch. Chen took charge of re-packaging the products after he learned the phone number to pick-up the products as well as the invoice number. Before running off to China with Lin, Chen was responsible for delivering unsold Glucosamine, which was also fake, as well as Levitra, which Lai took initiative to sell. They also sold \$500-600 for each bottle of Viagra (30 tablets), Cialis for \$100-110 (4 tablets), Reductil for \$1,000 (30 tablets), an erection brand in China for \$500-600 (15 small bottles), New Bao for \$800

(including 15 small bottles), Levitra for \$100 (4 tablets) and Glucosamine for \$1,200 per bottle (500 tablets) to unknown downstream retailers via the middle men who were aware of the source of these products including ○-haiChen, ○-lun Tong and ○-mei Huang.

The middlemen in this case, including Chen ○ Hai, sold to 19 downstream retailers with an attempt of selling fake drugs and infringing trademarks in order to profit with \$900-1,500 of Viagra (per bottle; \$200-250 per box), Cialis for \$250-400 (4 tablets), Reductil for more than \$1,000 (30 tablets), an erection brand in China for \$1,000 (15 small bottles), New Bao for \$1,300 (including 15 small bottles) and so on. They then re-sold Viagra for \$200-450 per tablet, and Cialis for \$1,400 per box to the general public, infringing the rights of international pharmaceutical companies such as Pfizer, Eli Lilly, and an Italian company.

Afterwards, the fake drugs that these people processed were randomly checked by the Investigation Bureau of MJIB, Pfizer and Eli Lilly to confirm that these are fake drugs. In addition, Viagra, Cialis and Glucosamine are fake, Levitra has western drug of sildenafil (which is the major ingredient of Viagra), Reductil has sibutramine and the unknown erection brand in China as well as New Bao both have sildenafil and acetaminophen.

In addition, Chen was well aware that several drugs to help with sexual performance contain fake ingredients without permission

from the authorities concerned, he still purchased from an unknown woman in Hong Kong with \$200 per bottle, and re-sell with \$220 to the general public. These drugs have been verified by MJIB to have Lidocaine and Bufalin, which are used for local anesthesia. The entire case has been prosecuted by New Taipei District Prosecutors Office.

(5) Food safety– Violation against Food Safety and Health Management Bill committed by ○-chuanYu

○-chuan Yu was the responsible person of Ming ○ International Corporation and Trading Company in Taoyuan, specialized in importing/exporting eels as well as small-sized fishing processing. In early February of 2015, the responsible person of Hong ○ Frozen Food Company in Ping Dong Mr. Tsai entrusted Yu to purchase live eels from the fish farmers all over Taiwan in order to process them and sell out as dried eels. Yu then purchased live eels from Mr. Hsieh via Mr. Wang in Yu-lin and finalized a deal after negotiation in early February 2015. Based on the local practice, they entrusted the Second Eel/Shrimp Cooperative Union in Yunlin County as a witness so all three of them planned to visit the 6th pond of the eel farm twice on February 12th and 14th of 2015 to do random check. The samples were examined by The Examination Center of Eel/Shrimp Exporting Association to confirm as qualified on February 15th and 18th of 2015. Afterwards, Yu entrusted the middleman Mr. Wang to capture live eels at the 6th pool on March 1st 2015 and did a third random check based on the local practice. They saved the eels in

the fridges located at the Second Eel/Shrimp Cooperative Union. Then Yun shipped 5,050.8 kilos of eels (including (4,904.4 kilos of live eels and 146.5 kilos of dead eels) on March 1st 2015 in order to deliver to Hong ○Company for processing. While Hong ○ was processing this batch, they have sent some samples to SGS of Taiwan to examine again whether these eels have any poison on March 3rd 2015, and received the report from them on March 6th 2015 saying that this batch contains 1.7 ppb of Malachite green and 30.3 ppb of Leucomalahite green, which are prohibited drugs. Hong ○ company then took some samples that were already processed on March 10th 2015 to the Fishery Association for Eel/Shrimp Export for double-checking, and the result was the same (1.20 ppb of Malachite green and 23.57 ppb of Leucomalahite green). The company immediately stopped processing and requested Yu to take back all 2,811 kilos of processed eels, and repayment of \$2,816,619. Yu recycled and saved all the inventory but he intended to sell to the downstream vendors and the general public by instructing the employees in the processing factory who were not aware of the source of the products to continue process by batch the eels to “fan-smoked eels” and stored in the fridges of the factory.

The health inspectors of Taoyuan City Government went to search and audit the factory and fridges on April 27th 2015, and confiscated the above products for a total of 2,891 kilos, 1 fridge and 1 set of BBQ equipment. After examination, they found that

fan-smoked eels contain 2.96ppb of Leucomalahite green, and the original flavor contains 2.31 ppb of Leucomalahite green. A smaller package of original flavor contains 2.65 ppb of Leucomalahite green. The entire case was referred by Chiayi County Station and prosecuted by Taoyuan District Prosecutors Office.

(6) Wildlife protection– Violation against Wildlife Protection Bill committed by ○-mingChen

○-ming Chen is the responsible person of Cheng ○ Far Eastern Limited Corp. in Shan-tou City, Guangdong Province of China, and he's a citizen of PROC. ○-xiong Lin imports/exports artifacts and sells them. ○-ching Wuis the manager of Kao ○ International Logistics Company (hereinafter referred to as Kao ○ Company), which is specialized in shipping business in Taiwan and China. Chen usually entrusts Kao ○ Company to ship products to Guangdong province in China and arranges logistics with Lin and Wu.

Chen imported ivory products in April 2014, which were illegal and protected by law, and he engaged Kao ○ Company to ship and store. After a deferred prosecution that made by Taichung District Prosecutors Office, he still did not learn the lesson. In July this year, he and ○-xiongLin colluded to plan to entrust manager Wu of Kao ○ Company to sell the ivories in the store by mixing 4 large and 3 small Buddhist sculptures, 1 fairy sculpture and 1 ivory decoration, including the original ivories and half products that were listed as national treasure in the

middle of some other goods, hoping to ship to China from Kingman, Taiwan. The Bureau's Taichung team learned about such plan on August 15th 2014 and therefore went to search Kao ○ Company and confiscated the afore-mentioned products. After the Bureau's Science Department and Agriculture Commission of Executive Yuan's confirmation, 12 of the products were indeed products made from extinct wild animals, and also the items listed in Appendix I of Washington Convention. The case was referred by Taichung City Field Office and a deferred prosecution has been made by Taichung District Prosecutors Office.

(7) Illegal eavesdropping– Violation against breach of privacy committed by ○-huiHuang

○tted by ○-huiHuangngesdropping– Violation against breach of privacy comme Bureau's Science Department and Agriculture Commission of Execpment for smartphones. Starting from 2013, Huang purchased Trojan program from a man in Hong Kong who called himself "Leo" (age unknown) with RMB 40,000 in order to steal the information from other people's cell phones, he planned to provide the venue, tool and equipment for others to eavesdrop people. On his website, he claimed that his software enables people to eavesdrop phone records and catch messages, satellite position, internet geo-location and LINE messages to solicit customers who are intersected in poaching other peopler people), which sold eavesdropping equipment for smartphones. Starting from 2013,

Hconfirmed transaction with the email that the buyer provided, and then sold out the Trojan software with \$600 per month in the name of service fee, providing his bank account in PingDong branch of Cathay United Bank, and the post office bank account in PingDong's ChungHwa Post. Upon successful access to the customers' cell phones, he then opened up the administration access of the back office to collect the private conversation in the phones being bugged for the account/password of the buyers. He uploaded these conversations to the server of 20Kapp to enable the buyers to browse the content. Taiwan PingDong District Court has prosecuted the entire case.

3. Corporate corruption

(1) Statistics:

There were 117 corporate corruption cases in 2015, a decrease by 3.33% as compared to 121 cases in 2014; in a total of 513 suspects, with an increase of 17.12% as compared to 438 suspects in 2014; involving monetary value of \$53,646,130,000, with an increase of 452.93% as compared to \$9,702,210,000 in 2014 (see Tables 2.34 and 2.35, and Graph 2.36).

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Table 2.34

Table 2.34 Statistics of 2015 and 2014 Enterprise Anti-Corruption Cases

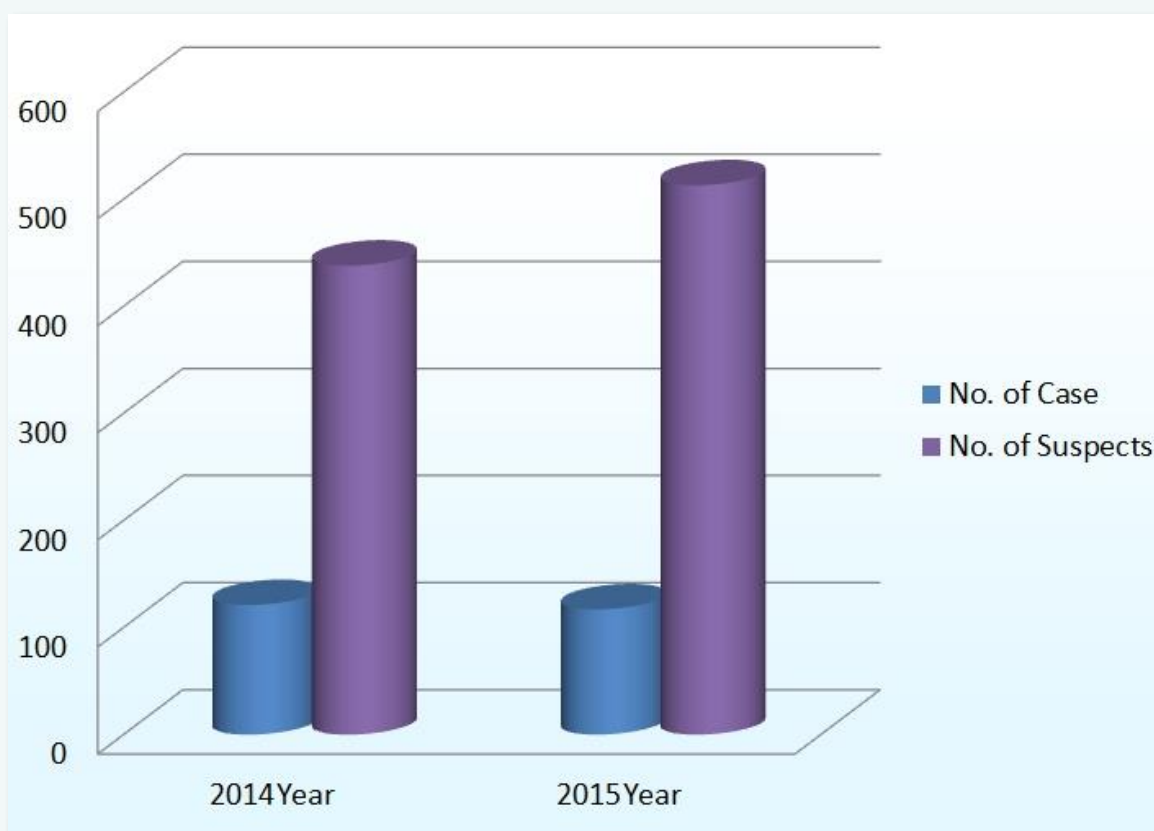
Type of Crime		2015Year			2014Year		
		No. of Cases	No. of Suspects	Underlying Amount (\$10,000)	No. of Cases	No. of Suspects	Underlying Amount (\$10,000)
(I) Stock Market Crime	Subtotal	68	372	4,763,187	82	364	749,061
	Cunning counterfeit in collection or issuance	12	95	504,408	3	6	11,227
	Settlement Fraud	2	4	12,148	0	0	0
	Stock Price Manipulation through Abnormal Trade	21	113	231,633	18	46	54,117
	Insider Trading	7	14	3,626	15	66	36,075
	Irregular Transaction	11	39	580,519	6	38	136,742
	Special Breach of Trust, Embezzlement	9	37	2,309,281	29	154	215,516
	Unfaithful Financial Report	6	70	1,121,572	6	37	275,751
	Unfaithful Lawyer, CPA Attestation	0	0	0	1	1	0
	Stock Price Manipulation through Unfaithful Information	0	0	0	0	0	0
	Stock Price Manipulation in Other Manners	0	0	0	0	0	0
	Illegal Private Placement	0	0	0	4	16	19,633
	Illegal Merge	0	0	0	0	0	0
(II) Financial corruption cases	Subtotal	0	0	0	1	7	8,085
	Breach of trust by financial personnel	0	0	0	1	7	8,085
	Receiving Improper Interest	0	0	0	0	0	0
	Illegal Loan Release	0	0	0	0	0	0
(III) Assets Empty out	Subtotal	33	103	252,395	35	59	155,509
	Business Embezzlement	17	66	110,956	31	54	149,766
	Enterprise Breach of Trust	16	37	141,439	4	5	5,743
(IV) Offenses of Trade Secrets	Offenses of Trade Secrets	16	38	349,031	3	8	57,566
Total		117	513	5,364,613	121	438	970,221

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Table 2.35

Table2.35 Comparison of Statistics of Enterprise Anti-Corruption Cases and Suspects over the Past 2 Years

Item Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (10,000 Dollars)	Rate of Change
2014Year	121	100.00%	100.00%	438	100.00%	100.00%	970,221	100.00%
2015Year	117	96.69%	-3.31%	513	117.12%	17.12%	5,364,613	452.93%



Graph 2.36

Graph2.36 Comparison of Enterprise Anti-Corruption Cases and Suspects over the Past 2 Years

Types of crime:

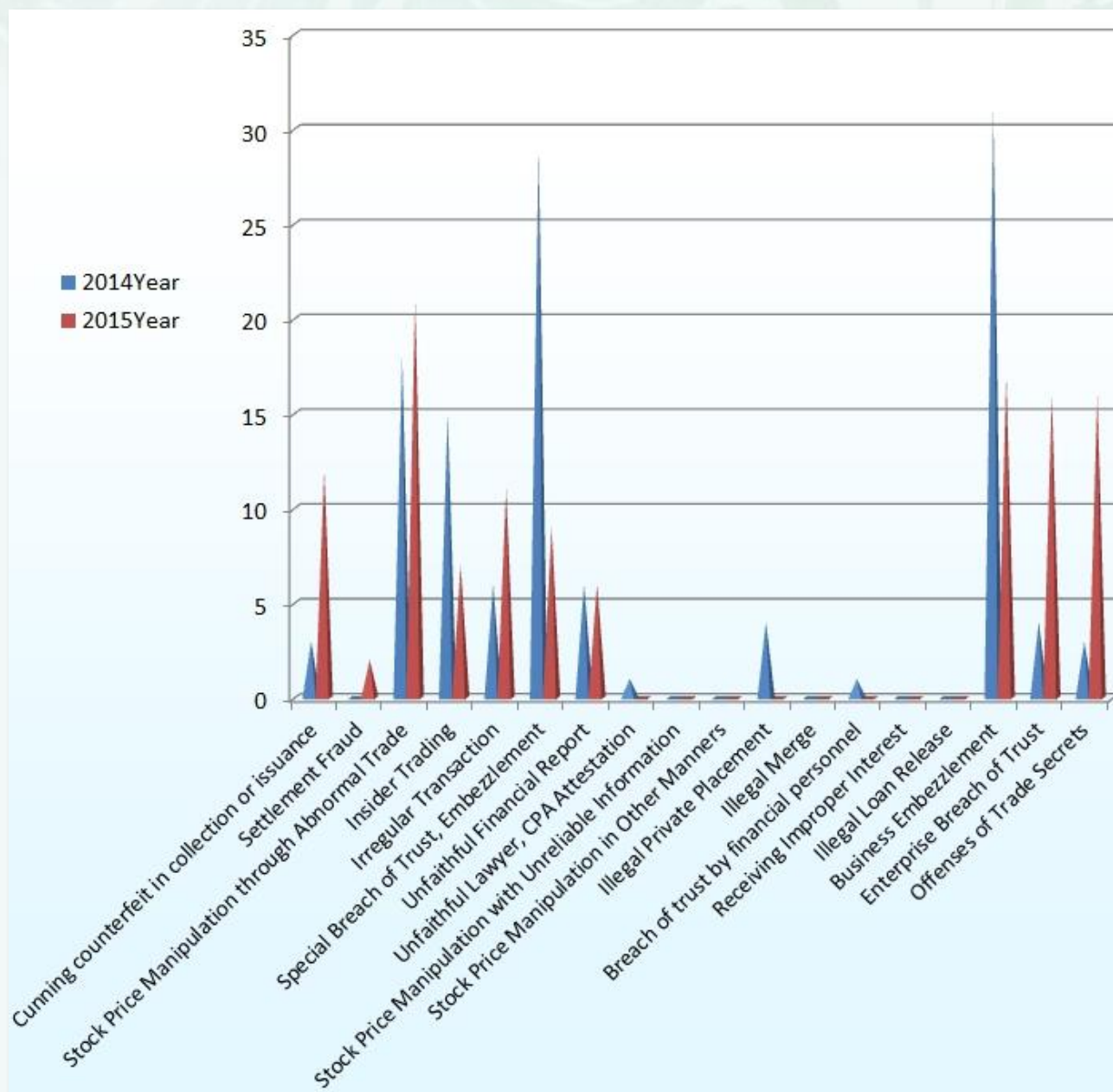
1. Stock market crime: 68 cases.
 - (1) Cunning counterfeit in collection or issuance: 12 cases.
 - (2) Settlement fraud: 2 cases.
 - (3) Stock price manipulation through abnormal trade: 21 cases.
 - (4) Insider trading: 7 cases.
 - (5) Irregular transaction: 11 cases.
 - (6) Special breach of trust, embezzlement: 9 cases.
 - (7) Unreliable financial statements: 6 cases.
 - (8) Unfaithful attorney, CPA attestation: 0 case.
 - (9) Stock price manipulation through unfaithful information: 0 case.
 - (10) Stock price manipulation through other manners: 0 case.
 - (11) Illegal private placement of valuable securities: 0 case.
 - (12) Illegal corruption: 0 case.
 2. Financial corruption: 0 case.
 - (1) Financial institution employees in breach of trust: 0 case.
 - (2) Receiving improper interest: 0 case.
 - (3) Illegal loan: 0 case.
 3. Empty-out Assets: 33 case.
 - (1) Enterprise in breach of trust: 16 cases.
 - (2) Business embezzlement: 17 cases.
 4. Offenses of Trade Secrets Act: 16 cases.
- (see Tables 2.36 and Graph 2.37)

Table 2.36

Table 2.36 Comparison of Statistics of Enterprise Anti-Corruption Cases and Type over the Past 2 Years

Item	Cunning counterfeiting or collection of counterfeit issuance	Settlement Fraud	Stock Price Manipulation through Abnormal Trade	Insider Trading	Irregular Transaction	Special Breach of Trust, Embezzlement	Unfaithful Financial Report	Unfaithful Lawyer, CPA Attestation	Stock Price Manipulation with Unreliable Information	Stock Price Manipulation in Other Manners	Illegal Private Placement	Illegal Merge	Breach of trust by financial personnel	Receiving Improper Interest	Illegal Loan Release	Business Embezzlement	Enterprise Breach of Trust	Offenses of Trade Secrets																
Year	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case	No. of Case																
2014 Year	3	6	0	0	18	46	15	66	6	38	29	154	6	37	1	1	0	0	0	0	4	16	0	0	0	0	0	0	31	54	4	5	3	8
2015 Year	12	95	2	4	21	113	7	14	11	39	9	37	6	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	66	16	37	16	38

PART TWO / PERFORMANCE OVERVIEW



Graph 2.37

Graph2.37 Comparison of Statistics of Enterprise Anti-Corruption Cases over the Past 2 Years

(2) Significant cases :

(1) Abnormal transactions – Violation against Securities and Exchange Act committed by ○-jinLin, chairman of a limited company named Taiwan Dong ○ Pharmaceutical Industrial Corp. and others

○-jinLin was the former chairman of Taiwan Dong ○ Pharmaceutical Company and he was well aware that the company has been investing a lot of capital in developing 4 types of drugs, including CaelyxII, LIPO-AB, Risperidone and Leuprorelin. He also knew that the Swedish Inopha AG company was a one-man company, with very low capital and no capability to move forward clinic trials on human beings and animals. Without obtaining the approval from the Board of Directors, he colluded with the incumbent chairman of Yi ○ Fa Corporation, who is a German, as well as the sales representative of Europe and North American of his own former employer to leverage Lin' s opportunity as a chairman and general manager of handling all external business transactions to manage the representative of Inopha AG to sign a contract, which approves Dong ○ company to sell with low price and even without pay to allow Dong ○ company to use, offer for sale, sell, develop and manufacture the afore-mentioned 4 types of drugs in 2008 and 2009. In addition, in 2011, he learned that Janssen Pharmaceutical Companies of Johnson and Johnson planned to engage Dong ○ Company to manufacture CaelyxII and expected to have insurmountable royalties (i.e. upfront fee, milestone payments and

royalty payments). Without gaining the approval from the Board of Directors to draft up a contract being signed between Inopha AG and J&G in 2012, which specified that J&J forfeited the obligation to pay Inopha AG royalties for manufacturing. Based on the estimation of appraisal company, the contracts have indemnified a total of about 3 billion dollars. The case has been referred by Taipei City Field Office and Taipei District Prosecutors Office has prosecuted the entire case. °

(2) Business embezzlement– Violation against business embezzlement committed by ○ -yenLin and others from Tai ○ Insurance Corporation

○-yen Lin was the accountant of Tai ○ Insurance Corporation in charge of premium write-off, account closing and producing accounting books and financial reports. ○ -fuLian was the specialist of Financial Resource Department taking care of collection and auditing. Li and Lian were officers of Banqiao Branch; Tsai and Shi were officers in North (1) operations (Chung Lun Communication Center) and Communication Center on the East side, taking care of business development and premium collection. Tu was the deputy team head of Taichung branch, and Shen was the assistant officer of the same branch taking care of producing financial statements, account management and cashier. Lin was very well aware that the premium collected from the clients as well as the notices should be submitted to Finance Department of the headquarters; no fraudulent invoices should be produced. But he

collaborated with Tu, Lian, Li and Tsai from 2005 to 2014 January to set up a fake “account receivable” leveraging the loophole of the company’s accounting system and input/obtain the premium that was supposed to deliver to the company. She covered up the cash and premium that were supposed to be managed by Taichung branch, and embezzled the money by sharing with Lian. °

Lin leveraged the loophole of the company’s accounting system in 2005 and 2006 to input fake “account receivable”, “premium receivable” or “bank receivable “on credit; she also inputted untruthful items and amount in debit to obtain the temporary numbers from the system. Then she emailed Tu in Taichung Branch, who knew about the scheme, and instructed Shen, who was also in the loop of the conspiracy, to input the temporary amount from the temporary numbers she got from the computer system aoi304. After debit and credit amount became the same after deducting the temporary amount, Shen withdrew cash from the premium and delivered to Tu. Tu then filled out deposit slip or engaged Shen to deposit the cash into Lin’s personal account at Chinatrust Bank. Lin has embezzled a total of \$8,795,982 from 129 cases of cash withdrawal from Taichung branch.

In addition, Lin colluded with Lian from March 2006 to January 2014 to leverage Lian’s business role in assisting the cashiers of the headquarters to take care of the checks for the clients’ premiums and embezzled the money to deposit at his personal

account in Cathay United Bank, or Lin's account in the same bank. They took over the opportunity of collecting premium from other officers who were not aware of their schemes. Moreover, Lin and others provided channels to save the stolen premium and notices in order to fake financial statements based on the instruction of Lian. Li and others took 15-20% of the premium, and 25,000 per case as commission. The rest would go to the personal account of Lian, and 50% of which would then transferred to Lin's bank account at the same bank. Later on, Lin created fraud checks by inputting fake data in "Cash" (credit) and "Temporary receivables" (Debit) to embezzled the company money for a total of \$138,457,673. The case has been referred by Taipei City Field Office and Taipei District Prosecutors Office has prosecuted the entire case.

(3) Corporate breach of trust— Breach of Trust committed by Huang
○ He, the responsible person of Xiu ○ Medical Group, and others

Xiu ○ Medical Corporation was the subsidiary of the same Hospital and Chang Bing Xiu ○ Memorial Hospital. The Chairman ○-ho Huang, Chief Operating Officer○-yuan Huang, Chief Financial Officer○-tin Huang and the Deputy Head of Financial Account ○-mei Hu established Jian ○ limited corporation as a paper company in March 2000 to directly sell the drugs from the original pharmaceutical companies or dealers to Xiu ○ Memorial Hospital and Chang Bing Xiu ○ Memorial Hospital. They then changed the process to have the procurement team negotiate for price and

appoint the middlemen to sell the drugs to Jian ○ Company; therefore Jian ○ Company was able to receive a higher discount %. After deducting the margin required for Jian ○ Company for each transaction, they adjusted the price to 5-80% higher (about 30% of the approved price stipulated by National Health Bureau) to re-sell to the two hospitals. In fact, the drugs were still shipped to each hospital directly. From April 2000 to August 2014, Huang and others hurt the profit of these two hospitals for a total of \$793,697,688 (\$679,662,776 and \$114,034,912 respectively). Huang and others instructed the cashiers of the hospital to separate the salary, commissions, PR expense and personal loans to several different payments in a sum of \$200,000 -\$250,000 to withdraw cash as much as more than \$2.3 million to deposit to the bank accounts of their spouses and children. ○-ho Huang, ○-yuan Huang and ○-tin Huang obtained a total of \$301,840,000 illegally. The entire case referred by Marine Affairs Field Officeis of the Bureau and a deferred prosecution has been makebyChanghua District Prosecutors Office.

4. Tax Evasion

(1) Statistics:

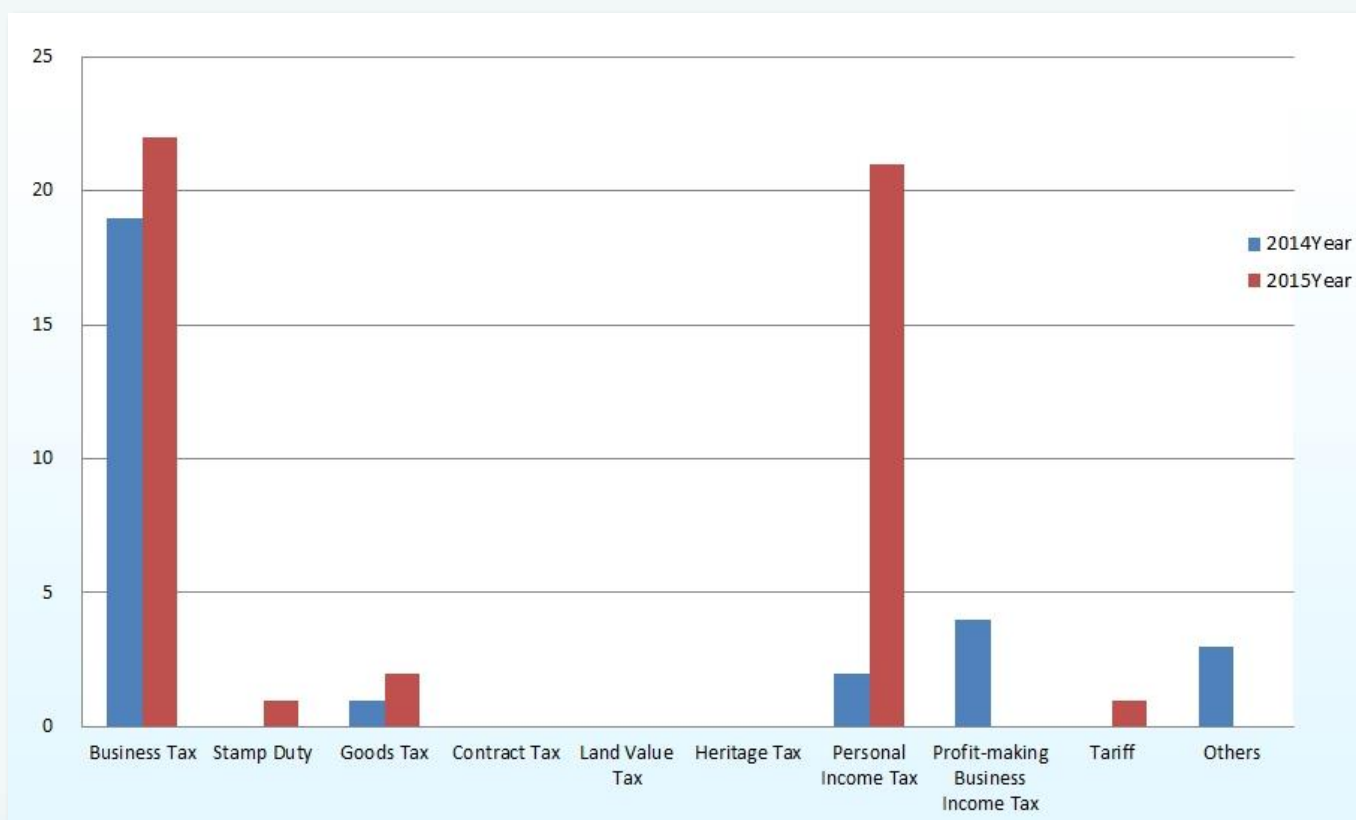
There were 47 tax evasion cases referred in 2015, with an increase of62.07% as compared to 29 cases in 2014; the penalty amount was \$418,415,317, with an increase of42.68% as compared to\$293,247,593 in 2014 (see Tables 2.03, 2.04, and 2.37, and Graph 2.38).

PART TWO / PERFORMANCE OVERVIEW

Table 2.37

Table2.37 Comparison of Statistics of Tax Evasion Cases over the Past 2 Years

Item Year	No. of Cas e	Percen tage	Rate of Chang e	Penalty amount	Rate of Change	Type of Evaded Tax									
						Busi ness Tax	Stam p Duty	Good s Tax	Cont ract Tax	Land Valu e Tax	Herit age Tax	Perso nal Inco me Tax	Profi t-ma king Busi ness Inco me Tax	Tarif f	Othe rs
2014 year	29	100.00 %	100.00 %	293,247,593	100.00 %	19	0	1	0	0	0	2	4	0	3
2015 year	47	162.07 %	62.07 %	418,415,317	42.68%	22	1	2	0	0	0	21	0	1	0



Graph 2.38

Graph2.38 Comparison of Number and Type of Tax Evasion Cases over the Past 2 Year,by Type

(2) Significant cases :

Tax evasion— Tax Evasion committed by Lin Ming, the actual responsible person of Jing Chang development Enterprise.

Da Development Construction Corporation and Lan Construction Corporation responsible person Chang Neng, and vice Chairman Lin-min Lin of Hong Group developed together 10 land properties of Shui Xian Section in Danhsui, New Taipei City. Lin was charge with tax evasion for prior land development cases, and therefore Lin agreed to head up to be the name of responsible person, or the landlord. He agreed to develop the lands by loaning from banks and collaborating with the Lan Construction to build the buildings together yet sell them separately. He faked the financial statements to make it look like they had a loss, in order to avoid paying taxes. Lin, to the contrary, profited from the deal in actuality. He garnered a total of \$714,877,588 from this deal. Taipei Ta Bureau concluded in 2009 that Lin evaded tax filing from the profit, salary and others of the company for a total of \$710,054,902, evaded \$283,217,874 and penalized him for \$141,602,367 on March 12th 2015. The case was referred by Northern Regional Mobile Task Force, and Taipei District Prosecutors Office has prosecuted the entire case.

IV. Cross-strait collaboration in combating crimes and offering legal assistance

The Crime Prevention Department of the Bureau was the secretariat of the Bureau based on “Cross-Strait Collaboration Agreement in Combating Crimes and Offering Legal Assistance”, which took care of cases of both countries related to economic crimes, illegal drugs, money laundry, political corruption and arresting outlaws. It also facilitates collaboration with the Police Office Department and Supreme Civil Prosecution Court in China based on the contact mechanism authorized by Legal Department. In 2015, there were 10 visits of both parties, exchanged criminal information for 94 cases, worked together to investigate 4 cases, requested for assisting arrest for 40 cases, requested repatriation of 10 criminals and suspects, took over 3 criminals and investigated with evidence for 3 cases. In the future, the Crime Prevention Department will continue to actively prevent cross-strait crimes from happening based on the content of the Agreement. Below are key deliverables:

I. Tax Evasion

(1) Statistics:

There were 11 cases in 2015, which were 15.38% less than the 13 cases in 2014; with 11 suspects, which were 15.38% less than the 13 suspects in 2014. Among these criminals, we arrested 7 people (cases), encouraged 3 people (cases) to report themselves and assisted 1 person (case) to be investigated offshore to China (see Tables 2.03, 2.04, 2.38 and Graph 2.39).

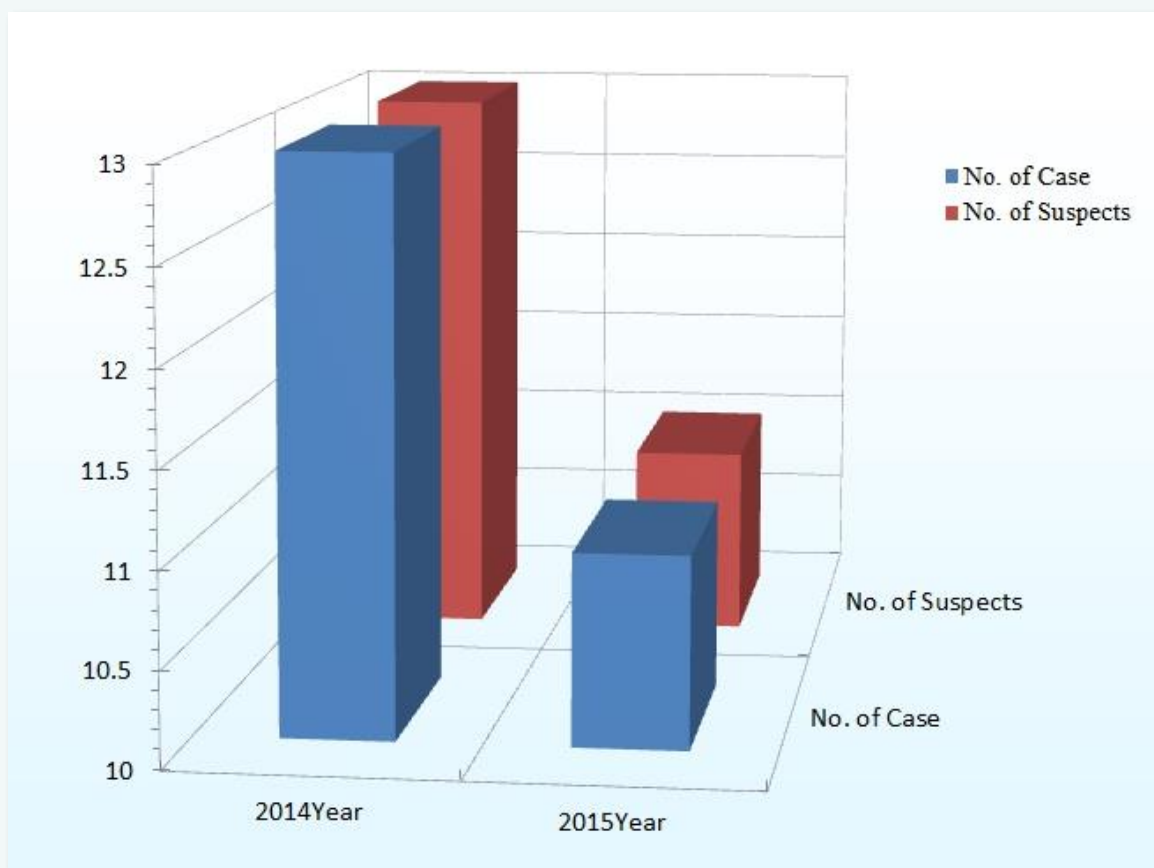
PART TWO / PERFORMANCE OVERVIEW

Table 2.38

Table 2.38 Comparison of Statistics of Overseas Fugitive Apprehension over the Past 2 Years

Year	No. of Case	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change
2014Year	13	100.00%	100.00%	13	100.00%	100.00%
2015Year	11	84.62%	-15.38%	11	84.62%	-15.38%

Note: Apprehension of fugitives include apprehension through extradition, surrender under persuasion, apprehension with assistance, assistance in arrest for deportation, and othehrs, etc.



Graph 2.39

Graph 2.39 Comparison of Cases and Suspects Involved in Overseas Fugitive Apprehension over the Past 2 Years

(2) Significant cases :

1. Arrest outlaws

(1) Huang ○ Rong was involved in breaking Banking Act of the Republic of China from April 2007 to February 2012 and investigated by the Bureau. Due to other involvements, he went to hide in Guangdong Province of China in 2000. Taiwan Kaohsiung District Court issued a warrant to arrest him in December 2012 and was identified as a con man at large. In December 2004, the police office department in Guang Dong arrested him for Taiwan and repatriated him from Macau on January 9th 2015.

(2) Zhang ○ Wei attempted to produce illegal MDA and sell with others for profit in 2007, involved in violation against Rules of Drug Damage Prevention. The Bureau has investigated his case. However, Chang went to visit China in the course of investigation conducted by Taiwan New Taipei District Court without coming back, so the Bureau has listed him as an outlaw at large. On March 5th 2015, he completed his sentence in Guangdong China and left the prison. The Bureau then sent an official letter to the Police Office Department in China for assistance, and sent officers to take him back to Taiwan from Macau on March 13th 2015. .

(3) Hsu ○ Xiang was involved in embezzlement in 2008 and 2009 and has been investigated by the Bureau. However, he went to hide in Fujian city (Xiamen) in China on February 25th 2000.

Taiwan Taoyuan District Court issued a warrant and listed him as an outlaw at large. On April 16th 2015, the Police Office Department in Fujian China helped arrested him. The Bureau then sent officers to take him back to Taiwan from Fujian City (Xiamen).

(4) Yu ○ Bi was involved in pushing up the stock price of listed company “Bao ○ Ji Guang Limited Corp.” in 2006 and violated Securities and Exchange Act. The Bureau has investigated the case. However, he left Taiwan in secret during the course of investigation on February 24th 2008. Taiwan Taichung District Court has issued a warrant and listed him as an outlaw at large. In August 2015, the Police Office Department in Shanghai, China, arrested him. The Bureau then sent officers to take him back to Taiwan from Shanghai on August 12th 2015.

(5) Lin ○ Wu was involved in violation against Wildlife Protection Law in August 2009 and the Bureau has investigated the case. However, he went to Xiamen in China during the course of investigation. So Taiwan Kaohsiung District Court issued a warrant and listed him as an outlaw at large. The Police Office Department in Fujian Province (Xiamen) of China helped arrest him and the Bureau sent officers to take him back to Taiwan from Xiamen on September 1st 2015.

(6) You ○ Er was involved in fraud and violation of the Business Entity Accounting Act in March 2005, the Bureau has investigated

the case. However, he went offshore during the course of investigation so Changhua District Prosecutors Office issued a warrant and listed him as an outlaw at large. The Police Office Department in Shanghai assisted arresting him and the Bureau sent officers to take him back to Taiwan from Xiamen on September 9th 2015.

(7) Liu ○ Lu was involved in violation against Civil Servants Election and Recall Act, the entire case was investigated and referred by the Bureau and Kaohsiung District Prosecutors Office issued a warrant and listed him as an outlaw at large. Liu knew that he was unable to continue to hide in China so he turned himself in at Macau, the Bureau sent officers to take him back to Taiwan on September 1st 2015.

2. Voluntary self-reporting

(1) Yeh ○ Ting was involved in violating against Civil Law's Fraud Crimes and the Bureau was investigating his case in June 2014. However, he left to China and hide there in September of 2014. Taiwan Yilan District Court issued a warrant and listed him as an outlaw at large. During his hideaway, his Taiwanese passport was invalidated after the District Court requested the Ministry of Foreign Affairs for assistance with official letter, so he took initiative through his delegated attorney to express his will to come back to Taiwan and report himself. After coordination, he came back to Taiwan on March 24th of 2015 from Fujian China

and the Bureau sent officers to take him back to serve the justice.

(2) Huang ○ Lang initiated smuggling 41 kilos of third degree drugs from China in 2013 and had his son to take care of receiving the drugs in Taiwan. He was involved in violating Articles of Drug Damage Prevention and the Bureau was investigating this case. However, during the course of investigation, he stayed in China and was not willing to step into Taiwan. Taiwan Taoyuan District Court issued a warrant and listed him as an outlaw at large. During the course of investigation, the Bureau has initiated several attempts to encourage his friends and families to convince him to come back to Taiwan. On December 8th 2015, he volunteered to come back to Taiwan from Hong Kong and the Bureau sent officers to take him back to serve the justice.

(3) Zheng ○ Yuan attempted to ask for bribery for \$3 million from vendors during his employment as an assistant to Taipei City Council legislator' s assistant in 2000, violating Articles of Corruption and the Bureau was investigating his case. However, during the course of investigation, he went to hide in Macau in 2005, so Taiwan Taipei District Court issued a warrant and listed him as an outlaw at large. On December 28th 2015, Zheng took initiative to contact the Bureau expressing his will to come back to Taiwan. On December 30th 2015, he came back to Taiwan from Fujian Province (Xiamen) in China and the Bureau sent officers to take him back to serve the justice.

2. Experience sharing

- (1) From February 11th to 13th of 2015, the Bureau invited the Police Office Department in China, Anti-Drug Bureau (Drug Enforcement Operations) took 10 officers from Guangdong, Fujian, Shanghai and Chongqing to have a working level meeting and visited the current practices of drug crackdown.
- (2) From March 16th to 20th of 2015, the Bureau invited the Drug Enforcement Operations in Nanjing Customs of China to the Bureau to discuss some cases and working level meeting seeking for future opportunities of collaboration.
- (3) From April 20th to 23rd of 2015, the Bureau sent 4 officers to Zhengzhou city of Henan Province in China to discuss some cases at working level with their Police Office Department.
- (4) From May 27th to 28th of 2015, the Bureau sent 4 officers to the leading team of Drug Enforcement Team of Police Office Department in Fujian Province in China to have working level meeting.
- (5) From June 1st to 5th of 2015, the Bureau sent 5 officers to Beijing, Tianjing and Jiangsu to meet with the officers working at the headquarters of customs for a working level meeting.
- (6) From November 3rd to 8th of 2015, the Bureau invited 8 people from the Police Office Department of Shandong Province in China to visit Taiwan and discuss the directions of investigation for

cross-strait collaboration with our Economic Crime Prevention Department, Drug Prevention Department and Anti-Money Laundry Department.

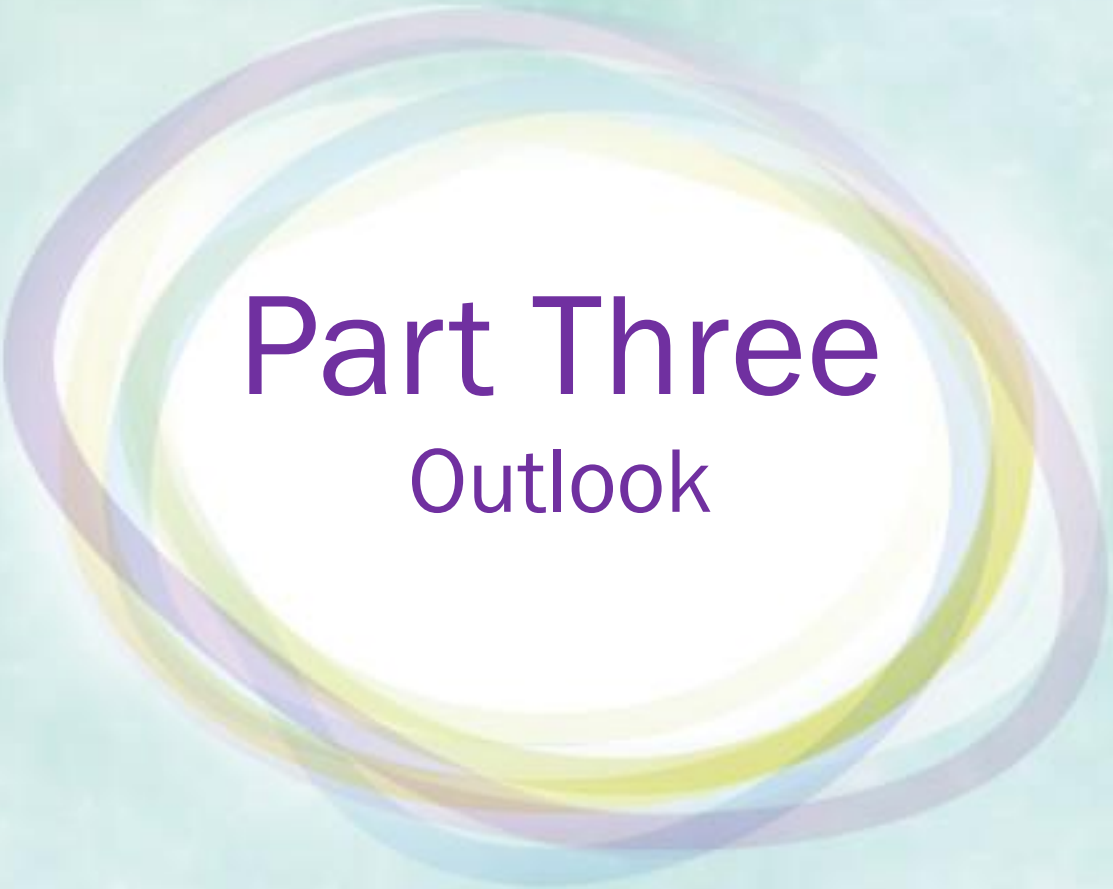
- (7) From November 12rd to 19th of 2015, the Bureau sent 8 officers to visit Beijing, Anhui, Zhe jian and Shanghai for annual meeting and conducted working level meetings with their Police Office Department and Prosecutors.
- (8) From November 23rd to 29th of 2015, the Bureau invited 13 people from the Investigation Bureau for Economic Crimes of the Police Office Department in China to Taiwan, and discussed the directions of investigations for the future cross-strait collaboration with our Economic Crime Prevention Department, Drug Prevention Department and Anti-Money Laundry Department.
- (9) From November 23rd to 29th of 2015, the Bureau sent 4 officers to discuss cases with the leading team of Drug Enforcement Operations in Police Office Department of Fujian Province in Xiamen and Changzhou, and discussed follow-up actions after crime investigation.
- (10) From December 21st to 24th of 2015, the Bureau sent 4 officers to have working level meeting for drug crackdown to Hong Kong and Guangdong with the Drug Investigation team in Hong Kong and Drug Enforcement Bureau of Police Office Department in Guangdong Province of China.

3. Co-operative investigation

- (1) On March 18th 2015, the Bureau worked with China's Drug Enforcement Bureau of Police Office Department, the leading team in Fujian Province to investigate a smuggling case for amphetamine from Jin O Shun yacht. In this case, the officers arrested 12 Chinese suspects with the 1,366 kilos of amphetamine they attempted to smuggle in and confiscated 2 rafts and vehicles.
- (2) On May 15th 2015, the Bureau worked together with the Drug Enforcement Bureau of Police Office Department in China, the leading team of Drug Enforcement Operations in Fujian and Guangdong to discover 460 kilos of amphetamine and arrested 6 suspects in Dongguan city of Guangdong Province in China.
- (3) On July 18th 2015, the Bureau worked together with the Drug Enforcement Bureau of Police Office Department in China, the leading team of Drug Enforcement Operations in Fujian and Guangdong to discover 428 kilos of amphetamine and arrest 4 suspects in the highway intersection of Shantou in Guangdong Province.
- (4) On July 30th 2015, the Bureau worked together with the Drug Enforcement Bureau of Police Office Department in China, ONCB in Thailand and CCDAC of Burma to discover 26 tons the elements to make amphetamine and arrested 4 people including the truck driver Myint Tun.

4. Transfer of Criminal

On December 17th, 18th and 24th of 2015, the Bureau assisted to repatriate 3 prisoners, who are Taiwanese nationals, from Changsha (Hunan province), Fuzhou (Fujian province) and Guilin (Guangxi) to Taiwan based on Article 11 of “Law of Cross-border Criminal Transfer”. They continued to serve their sentence in Taipei Prison upon receiving the decision of Taipei District Prosecutors Office.



Part Three

Outlook

In the year ahead, the Bureau will continue to perform the tasks of economic crime prevention in line with the economic situation and criminal trends. Our concrete plans for 2016 are as follows:

I. Economic crime prevention:

(1) Proactive approaches to combat crimes and identify illegal acts in time

The Bureau leveraged the database of jumbo bounced checks, transactions, corporate importing/exporting books, shell companies and passport loss to improve our analysis capabilities and filter out corporations that have financial issue or poor operations. The Bureau also filtered out the hot zones or industries that may incur financial crisis based on big data to prevent economic crimes from happening. In addition, the Bureau also consolidated data to conclude key clues to identify suspicious groups and imitated conversation with officers working in the field for follow-up investigation.

(2) Consolidate information to leverage synergy from cooperation

The Bureau has built a complete “Financial Information Control System” and combined different platforms and risk maps to assist field officers to familiarize themselves with their precincts. The Bureau also improved the information consolidation, filtering, analysis and tracking for significant economic crimes to collect evidence for illegal acts and investigate based on laws.

(3) Innovate the ways to host “seminars” and expand participation level

The Bureau expanded the participation level by breaking through the traditional methodologies and discovered issues as well as future criminal strategies, types and trends with professionals from different industries via hosting “Corporate Corruption Seminar”. Via a thorough discussion among the participants, we have come with an agreement for future directions. We also encourage the colleagues of the Bureau to participate in similar studies and present thesis to build the authority of our expertise in investigating economic crimes and influence policy making.

(4) Leverage news to prevent and promote crimes

For the cases related to illegal embezzlement, securities fraud, trade secrets and other petty crimes that the Bureau investigated, we always actively share the stories with news agencies and all types of media via a more colloquial story-telling methodology to remind the general public and corporate workers from being one of the victims.

II. Investigation for Economic Crimes

(1) Properly allocate resources and investigate major cases

MJIB, limited to its restricted manpower and budget, has to plan and adjust the case investigation resources, to allocate proper manpower and material to investigation of such major cases as enterprise corruption, major economic crimes and crimes against the public good, etc., and apply the cooperative case investigation

mode, to save case investigation resources and develop the maximum performance.

(2) Seize illegal income and realize fairness and justice

In order to prevent a criminal from escaping overseas before the final verdict in judicial sentence for execution of imprisonment, or enjoying the income of huge amount through money laundering and property transfer, when we capture a fugitive, we also actively trace the flow direction of illegal income and assets, to report to the Prosecutors Office of a district court to detain the illegal income in time, and comply with the final verdict from the prosecutors office after the final verdict with the hope of reinforcing our efforts in preventing the escape. In regards to the overseas fugitives, we continue to strengthen the effectiveness of extraditing and deportation to force the fugitives to face justice, accept legal judgment, as our goal is to realize fairness and justice for the society.

(3) Conform to changes in laws and duly prepare countermeasures

During these years, in view of the numerous amendments in such related laws as the Communication Protection and Monitoring Law and Trade Secrets Act, etc., it is required to duly prepare countermeasures through various ways to strengthen the evidence collecting action, to ensure justification in procedures and maintain the case quality.

(4) Comply with international standards and prevent enterprise bribery

Continuously comply with the “National Integrity Building Action Plan”, besides active cooperation with such agencies as Financial Supervisory Commission, Ministry of Economic Affairs and Ministry of Finance, etc. to investigate enterprise bribery cases, meanwhile, through building partner relationship and liaison windows with enterprises to actively explore related clues, increase the source of cases, develop the width of MJIB in investigating enterprise corruption cases, so as to respond to the global promotion of preventing enterprise corruption trend and achieve the construction goal of ROC in promoting the national integrity.

(5) Concern of crimes against the public good, strengthen to explore for investigation

Actively engage in lateral contacts with such public and private sectors as the Ministry of Health and Welfare, Council of Agriculture, Customs Administration, Ministry of Finance, Bureau of Standards, Metrology and Inspection, Ministry of Economic Affairs, Coast Guard Administration, related departments/divisions of various county/city governments, and globally renowned pharmaceutical companies, etc., to exchange the intelligence in such crimes against the public good as counterfeit and inferior drugs, harmful food, products and agricultural products, etc., so as to actualize joint investigation actions and planned investigations, and powerfully prevent the flooding of harmful products. In addition, we'd like to strengthen to conduct joint combat actions with customs and the Ministry of

Public Security of the People's Republic of China to terminate the origins.

(6) Implement concurrent investigation, expand prevention threatening performance

To perform concurrent investigations of the related cases of disturbing financial orders in violation of Securities and Exchange Act, Futures Trading Act and Securities Investment Trust and Consulting Act, and the cases in violation of such health regulations as Pharmaceutical Affairs Act, Rules of Health Food Control Act, Agro-pesticides Management Act and Veterinary Drugs Control Act, etc., through publicity and report of news media, to expand the prevention threatening performance.

III. Cross-Strait Affairs

(1) Cross-Strait joint combat of crimes:

1. Continue to expand a second tier contact window

To comply with the needs for different missions, other than the current 5 second tier contact windows, we're also looking forward to expand other contact windows in China (such as Henan Province, Shandong province, Sichuan Province, Guangxi Province and Yunnan Province) in order for us to contact them directly. We're also looking into create additional second tier contact window at China's prosecution system to make our connection more complete.

2. Improve the information exchange for criminal investigations and

enforce cooperation

To reinforce the investigation for illegal acts of financial services, internet fraud, multi-layer media fraud, fake drugs/pesticide/food, foreign exchange in the black market, smuggling, money laundry and anti-terrorism, we hope to improve the information exchange and cooperation on investigation. In addition, we'd like to provide bonus to encourage officers in the field to investigate more cases. For cases involved in China, we should lean toward cooperation with them to track down the source of the crimes.

(2) Tracking and apprehension of fugitives abroad

1. Proactive investigation for outlaws and improve the effectiveness of information exchange

From 2015, we have started to coordinate with the MJIB and Judicial Yuan to provide the criminal information related to any investigation to the Bureau for follow-up. We proactively filter the information and provide it with the officers in the field, especially the list of outlaws that are still at large. We also proactively work with China's Police Office Department and local police force to arrest criminals at large to accumulate more experiences of cooperation and increase the chances of repatriation.

2. Continue to enforce arresting outlaws

We have expressed our determination to arrest major economic criminals via all types of working level meetings and experience sharing opportunities, while at the same time instructing our

officers in the field to collect information of outlaws' whereabouts and request China's officials to help arrest those who are still at large.

(3) Work in Hong Kong and Macau

1. Continue to encourage visits and interactions in Hong Kong and Macau

The Bureau continues to send our officers to visit Hong Kong and Macau to improve the interaction with Independent Commission Against Corruption, Hong Kong Police Force, and Public Prosecutions Office of Macao Special Administrative Region with the hope of combating corruption and money laundry crimes with joint forces.

2. Promote collaboration for investigation based on mutual benefits and equality

We hope to push for more collaboration with agencies that have not signed a bilateral agreement with the Bureau in Hong Kong and Macau to work together on combating crimes under the premise that both are able to meet up with legal requirements and achieve mutual benefits from the cooperation. Our ultimate goal is to help each other on crime investigation and reach a win-win situation.

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