113年

The Prevention And Investigation of Economic Crime Annual Report 2024.

經濟犯罪防制工作年報



法務部調查局
Ministry of Justice Investigation Bureau

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序言

歷經疫情、俄烏戰爭、以哈衝突及通膨壓力等挑戰，113年全球經濟緩步成長，惟隨著AI科技發展，帶動國內新興應用需求、出口暢旺。展望114年，美國貿易保護主義再起，中國大陸經濟前景不明，牽動全球景氣復甦動向，國內經濟成長雖預期樂觀，但仍存在變數。近年人工智慧科技蓬勃發展，區塊鏈、虛擬資產、ChatGPT等新興領域活動熱絡，衍生新型態、無國界等經濟及民生犯罪，本局將加強防制相關犯罪活動，堅定維護法治。

重大經濟犯罪案件偵辦方面，本局持續將企業肅貪專案列為重點工作，除積極偵辦股市犯罪，並加強偵辦金融機構人員違法授信、收受佣（酬）金或不當利益、企業內部人員掏空公司資產等犯罪，另因應國家安全法修訂有關侵害「國家核心關鍵技術之營業秘密」規定，本局於112年12月29日修正「強化偵辦違反營業秘密法案件專案計畫」，鼓勵外勤積極發掘、偵辦是類案件。

打擊新世代詐欺犯罪方面，本局依行政院訂頒「新世代打擊詐欺策略行動綱領1.5版」，制訂「強化偵辦新世代電信網路詐欺案件專案計畫」，以投資詐欺類型及集團性之詐欺機房、洗錢水房、話務系統商等為偵辦重點，積極溯源追查集團首腦及幕後金主。設立新世代打詐督導中心，以及北、中、南和跨境4個打詐防制中心，並在9個重點處站設置科技偵查組，提升運用新式科技偵查新型態電信網路詐欺，強化對人的行止，及對虛擬通貨的幣流追蹤能力，以達溯源斷根之目標。在偵辦跨境電詐案件方面，善用任務型聯絡官，強化國際執法合作，偵辦國人赴境外設置詐騙機房案件，並協助營救遭誘騙之國

人，積極追討犯罪不法所得，斷絕犯罪誘因，落實公平正義。

重大民生犯罪案件偵辦方面，113年間，辣椒粉等調味料遭不肖業者非法添加蘇丹紅工業染劑之事件頻傳，引爆民怨及重大食安危機，除各地衛生主管機關積極查處外，本局亦在臺灣高等檢察署「打擊民生犯罪連繫平臺」會議指示下，就相關案件積極溯源，查扣毒害原料，追溯金流並扣押不法所得，接連破獲移送多起違反食品安全衛生管理法之大型案件。此外，本局亦持續偵辦偽冒茶葉、逾期肉品、私劣偽藥等各類民生案件，對於守護民眾健康、維護合法廠商利益及健全食品、藥品安全衛生體系，不遺餘力。

秉持「預防與偵處並重」原則，本局持續辦理企業肅貪經驗交流、經濟及民生犯罪預防宣導，協助公司治理，防範營業秘密、金融證券等相關犯罪，提供民眾有關電信網路詐騙、違法吸金及黑心商品等防制資訊，並著重透過廣播電視等傳播媒體、大眾交通工具或大型賽事活動方式進行宣導，提升犯罪預防成效。

資訊科技與網路社群進步發達，促進經濟金融活動國際化，但也讓不法分子藉由新興媒體及科技工具不斷翻新犯罪及洗錢手法，甚利用不同國家執法差異，遊走國際社會逃避查緝。跨境經濟犯罪持續進化，挑戰各國司法防線，單一國家難以獨自面對，國際執法合作已成為打擊跨境犯罪之關鍵。本局將續透過犯罪情資交換、案件合作偵辦、調查取證作為等途徑，與國際友邦及大陸地區執法部門保持聯繫，深化雙邊執法機關之實務交流與互惠合作，強力打擊跨境犯罪案件。

面對全球化與科技之迅速發展，本局將強化教育訓練，掌握趨勢、創新思維，積極推動偵辦電信網路詐欺、股市犯罪、金融貪瀆、

掏空資產、營業秘密、重大民生犯罪等專案工作，並積極追討犯罪不法所得、推動兩岸共同打擊犯罪與跨境執法合作，澈底打擊犯罪，彰顯司法正義。謹盼各方先進不吝指正鞭策，砥礪本局經濟犯罪防制工作精進創新，與時俱進，落實維護國家安全、確保社會安定、打擊重大犯罪、守護民眾健康等目標。

局長 陳白立 謹識

中華民國 114年 11 月

編輯說明

一、編輯目的

本年報係彙整本局113年度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) 本年報分為五大部分，第一部分為組織概況，第二部分為工作概況，第三部分為犯罪特性分析，第四部分為未來工作方向，第五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，分別以圖表標示，藉以檢討工作成效，並便於研析犯罪趨勢。

(二) 本年報圖表統計數據，係依本局113年度各類案件統計彙整。

(三) 本年報圖表數字如有差異者，應以所載文字資料為準。

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受害人數、受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，並以經本局移（函）送檢察機關之案件為準，故經濟犯罪案件總數與法務部統計處等單位之數據有異。

(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、緩起訴或聲請簡易判決者。

(七) 各類犯罪型態分析，僅就本局調查移（函）送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113年為計算基準年，「增減率」之計算為：增減率=[(本期－上期)/上期] ×100%。

重要活動花絮

本局經濟犯罪防制處於113年5月13日舉辦113年營業秘密專題研討會，王前局長蒞臨致詞。



本局前局長王俊力於113年5月16日主持新世代打擊詐欺督導中心第九次會議，與會者為經濟犯罪防制處處長、資通安全處處長及新世代打擊詐欺督導中心成員，會議討論列管事項，再由資通安全處、通訊監察處、洗錢防制處、鑑識科學處及經濟犯罪防制處依續報告工作展望。



本處於113年6月17日假科技大樓簡報室辦理「電信網路詐欺偵查實務系列講座-虛擬資產犯罪調查研討會」，由前處長何復生主持，邀請產、官、學界代表探討濫用虛擬貨幣詐欺之現狀、潛在風險及查緝策略。



本局於113年8月9日假中華大樓簡報室舉辦「偵辦重大電信詐欺案件暨臺美合作破獲跨境機房成果記者會」，邀請行政院院長卓榮泰親臨主持，展示調查局113年配合臺灣高等檢察署規劃，同步偵辦之「臺美跨境機房」、「行動話務機房」、「虛幣洗錢水房」、「黑幫暴力水房」、「三支虛擬帳號」及「詐團勾串律師」6大類型案件主題及成果。美國聯邦調查局（FBI）首度派出二位駐臺資深官員出席記者會簡報，表達對臺美合作打擊詐欺犯罪之感謝。





本局於113年8月14日舉辦第55次「防制經濟犯罪研討會」。陳局長、吳副局長分別於開幕及閉幕中致詞，並邀請臺灣大學法律系副教授楊岳平主持，金融監督管理委員會證券期貨局、法院庭長、檢察官、虛擬通貨商業同業公會、銀行業等各界嘉賓與談，從產官學及偵辦實務面向，探討不法集團利用虛擬貨幣交易所、個人幣商衍生犯罪行為態樣、風險，期整合各界資源，防堵相關犯罪並追索不法所得。







本處於113年9月5日假科技大樓簡報室辦理「打詐新四法」研討會，由前處長何復生主持，邀請法務部檢察官講解詐欺犯罪危害防制條例、洗錢防制法、通訊保障及監察法、刑事訴訟法相關條文之適用及注意事項。



本局經濟犯罪防制處於113年10月29日舉辦「113年企業肅貪10週年－金融誠信高階論壇」，論壇邀請法務部部長鄭銘謙、金融監督管理委員會政務副主任委員陳彥良、局長陳白立蒞臨致詞，前財政部長蘇建榮、臺灣高等檢察署檢察長張斗輝等擔任各與談議題主持人，本局副局長吳以公、副局長孫承一全程與會。



本局於113年11月15日舉辦第136次「經濟犯罪防制執行會報」，由副局長吳以公主持，行政院外交國防法務處譚處長及國家安全局第三處潘副處長列席指導，公平交易委員會、金融監督管理委員會銀行局、證券期貨局、保險局、檢查局、外交部領事事務局、經濟部商業司、智慧財產局、法務部檢察司、臺灣高等檢察署、內政部警政署及移民署等機關代表與會，強化跨機關業務聯繫，共同防制及打擊電信網路詐欺、金融證券、營業秘密、虛擬資產及民生犯罪等重大經濟犯罪。


第136次經濟犯罪防制執行會報


第136次經濟犯罪防制執行會報


第136次經濟犯罪防制執行會報

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第一部分

組織概況

壹、工作職掌及建制依據

政府鑒於經濟犯罪問題日趨嚴重，為避免經濟活力受到斲傷，維護社會安定，持續經濟發展，行政院於68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電信詐欺、企業貪瀆、經濟犯罪、一般

[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。

犯罪之防制及境外(含兩岸)共同打擊犯罪之綜合業務等工作，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。工作範圍概分為電信詐欺、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、專門委員1人，襄助處長處理業務，下設科偵查處科、企業肅貪科、犯罪偵辦科、兩岸事務科等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、電信詐欺犯罪案件偵查、偵辦之指導及審核。

三、企業貪瀆案件偵查、偵辦之指導及審核。

四、重大民生犯罪案件偵查、偵辦之指導及審核。

五、重大經濟犯罪預防工作之規劃及執行。

六、追緝外逃重大罪犯之綜合業務。

七、兩岸共同打擊犯罪工作之綜合業務。

八、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。

九、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。

十、其他有關經濟犯罪防制事項。

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10月17日函頒「經濟犯罪之罪名及範圍」，其後於76年1月13日、9月4日、83年10月8日等予以修正，嗣於93年8月26日修正為「檢察機關辦理重大經濟犯罪案注意事項」，將重大經濟犯罪案件界定為二類，其一依據犯罪所得或受害金額五千萬元以上，

或受害人數五十人以上之特定犯罪罪名；其二為違反經濟管制法令或以不正當方法，破壞社會經濟秩序，情節重大者，以作為檢察官妥速偵辦重大經濟犯罪案件之準則。本局依據前揭法務部函頒注意事項，於93年10月13日配合訂定「法務部調查局重大經濟犯罪案件認定要點」，經98年1月14日修正，107年配合法院組織法第一百十四條之二及相關經濟刑法之變更再次修正，並於107年10月1日發布施行，各點內容如下：

一、下列各款犯罪，依受害人人數或受害法益金額，列為重大經濟犯罪：

(一) 刑法第三百三十九條、破產法第一百五十四條、第一百五十五條之罪。

(二) 刑法第三百三十五條、第三百三十六條之罪。

(三) 刑法第三百四十二條之罪。

(四) 刑法第三百四十四條之罪。

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

(一) 臺灣基隆、臺北、新北、士林、桃園、臺中、臺南、高雄、橋頭地方檢察署受害人人數五十人以上或受害法益金額二千萬元以上者。

(二) 前款以外之地方檢察署受害人人數三十人以上或受害法益金額一千萬元以上者。

二、下列各款犯罪，受害法益金額二百萬元以上者，列為重大經濟犯罪：

(一) 懲治走私條例第二條之罪。

(二) 稅捐稽徵法第四十一條至第四十三條之罪。

(三) 商業會計法第七十一條之罪。

(四) 管理外匯條例第二十二條之罪。

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) 刑法第一百九十五條、第一百九十六條、妨害國幣懲治條例第三條之罪。

(二) 刑法第二百零一條、第二百零一條之一之罪。

(三) 刑法第三百三十九條之一至第三百三十九條之四之罪。

(四) 營業秘密法第十三條之一、第十三條之二之罪。

(五) 商標法第九十五條至九十七條、著作權法第九十一條、第九十一條之一、第九十二條之罪。

(六) 證券交易法第一百七十一條至第一百七十四條之罪。

(七) 期貨交易法第一百十二條至第一百十六條之罪。

(八) 多層次傳銷管理法第二十九條之罪。

(九) 銀行法第一百二十五條、第一百二十五條之二、第一百二十五條之三、第一百二十七條之一、第一百二十七條之二之罪。

(十) 金融控股公司法第五十七條、第五十七條之一、第五十八條第一項之罪。

(十一) 票券金融管理法第五十八條、第五十八條之一、第五十九條、第六十條之罪。

(十二) 信託業法第四十八條、第四十八條之一、第四十八條之二、第四十九條、第五十條、第五十一條之罪。

(十三) 信用合作社法第三十八條之二、第三十八條之三、第三十九條、第四十條之罪。

(十四) 保險法第一百六十七條、第一百六十八條第六項、第一百六十八條之二、第一百七十二條之一之罪。

(十五) 農業金融法第三十九條、第四十條、第四十四條、第四十五條之罪。

(十六) 金融資產證券化條例第一百零八條、第一百零九條之罪。

(十七) 證券投資信託及顧問法第一百零五條至第一百零九條之罪。

(十八) 證券投資人及期貨交易人保護法第三十八條之罪。

(十九) 消費者債務清理條例第一百四十八條及第一百四十九條第一項之罪。

四、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113年11月15日召開「經濟犯罪防制執行會報」第136次會議，重要事項推動情形摘錄如下：

一、執行防制經濟犯罪相關措施

(一) 公平交易委員會

函送法務部調查局調查案件18案，案件大多涉及非法吸金。

(二) 金融監督管理委員會(下稱金管會)銀行局

函送法務部調查局調查案件41案，疑似非法吸金39案為大宗。法務部調查局就其受理金融機構申報可疑交易報告，按月綜整「金融情資分送運用結果回饋表」提供本局參考。

(三) 金管會證券期貨局

針對虛擬資產服務提供者（VASP）監理，接獲法務部調查局提供業者未依據洗錢防制法相關規定申報，且未完成聲明即從事虛擬資產交易業務資料，業要求相關業者說明及限期改善，如未改善，將依法裁罰；依洗錢防制法第6條修正規定，從事虛擬資產相關交易業者，必須登記，相關登記子法已通過預告程序，待生效日期確定後，將同步實施。若業者未完成登記即進行虛擬資產業務，將依法追究刑事責任。

(四) 金管會保險局

法務部調查局參與保險公會召開保險業防制洗錢及打擊資恐(AML/CFT)聯合工作小組會議，分享可疑交易申報、反資恐與反武擴等國內外資訊及相關寶貴實務經驗，協助聯

合工作小組完成修正保險業防制洗錢及打擊資武擴之實務建議做法，並提供聯合國制裁名單及FATF(防制洗錢金融行動工作組織，全稱為Financial Action Task Force)公布之高風險國家或地區等訊息，藉由公私部門協力合作，深化保險業者對於洗錢與資恐風險認知、瞭解新型態風險與犯罪威脅態樣，提升AML/CFT施作效能。

(五) 金管會檢查局

依據法務部調查局洗錢防制處提供STR(可疑交易報告，全稱為Suspicious Transaction Report)資料表，檢查局將防制詐騙及洗錢列為金融檢查重點；另檢查局自去年開始啓動虛擬資產檢查，若發現疑似不法情事，即透過駐會檢察官移送給調查局等單位。

(六) 外交部領事事務局

依據法務部調查局來函，領事事務局函請相關駐外館處協助透過適當管道瞭解24名外逃通緝犯行蹤，並完成2件撤銷通緝案。

(七) 經濟部商業發展署

依據法務部調查局分送金融資料，商業發展署針對銀樓業者防制洗錢及打擊資恐辦理情形實施現地查核，發現業者有單筆現金交易超過50萬元但未遵照洗錢防制法規定申報之情事，商業發展署在查核過程已向業者宣導洗錢防制相關措施，並請業者完成後續補申報作業。

(八) 經濟部智慧財產局

1. 營業秘密方面：智慧財產局辦理多場營業秘密保護會議，

與台灣營業秘密保護促進協會、中華民國工業區廠商聯合總會、農業科技研究院等研究機構、工研院等學研機構、各大專院校及中研院等法人機構分享實務經驗。

2. 著作權方面：智慧財產局召開4次保護智慧財產權協調會報，每年並辦理「智慧財產暨網路侵權偵查專業課程初級與進階班」，提升偵辦侵害智慧財產案件執法人員之專業知能。

(九) 法務部檢察司

1. 完成洗錢防制法修法：修正收集帳戶罪及人頭帳戶罪；修正洗錢行為的定義，擴大前置犯罪範圍，以刑事方式強制納管虛擬資產和第三方支付服務業者，增訂特殊洗錢罪，以一億元區分不同刑度，擴大沒收範圍，針對自首和自動繳交犯罪所得，訂定較輕的刑度規定，鼓勵被告自白、自首或者供出其他共犯。
2. 資恐防制法修法：修正草案已完成法制作業並辦理預告程序，此次修法重點在於增加資武擴之定義，修正指定目標性金融制裁名單之程序及要件，新增洗錢防制法所定的相關金融機構、DNFBP(指定非金融業及專業人士，全稱為Designated Non-Financial Businesses and Professions)通報資產凍結及申報可疑交易義務。
3. 金融資料調閱電子化平臺：提升執法機關及行政執行署追緝金流效能，縮短資料調取時間，已介接數位發展部第三方支付虛擬帳號平臺；另持續介接警政署刑事警察局告誡資料庫及集保結算所資料庫。

(十) 臺灣高等檢察署

臺灣高等檢察署所屬各地方檢察署辦結起訴率為78%，顯示機關間偵蒐合作有相當好成效；起訴案件中，違反銀行法、詐欺犯罪占比85%，是我們偵處查緝重點；另本署所屬各地方檢察署經濟犯罪案件限制出境及撤銷限制出境案件數及人數，請參閱書面資料。

(十一) 內政部警政署

警政署偵辦經濟案件部分，提供洗錢案件、電信詐欺案件、侵害智慧財產權案件及地下匯兌案件執行成效等數據資料，供各與會單位參考。

(十二) 內政部移民署

移民署協助法務部調查局執行列管入、出國留置、告知、跟監、嚴查、注檢，及通報查獲留置、告知、跟監等安檢作業辦理情形；自海外地區協緝遣返外逃罪犯；於國際機場、港口查獲經濟犯罪通緝犯等數據，請參閱書面資料。

(十三) 法務部調查局

經濟犯罪預防部分，辦理企業肅貪經驗交流、反詐騙宣導，就工商企業經營違常或違反經濟相關法令案件，函送行政主管機關查察及裁罰；案件偵辦部分，偵辦電信詐欺、企業貪瀆、掏空資產、侵害營業秘密、金融證券、地下通匯、智慧財產犯罪、非法吸金、民生犯罪等案件數據及重大個案，請參閱書面資料。

二、研提專題報告

「銀樓業洗錢防制查核及宣導」（經濟部商業發展署陳科長提報，略）

貳、經濟犯罪預防工作

本局經濟犯罪防制處掌理經濟犯罪之預防工作，主要包括資料蒐集、建立與統計分析事項，並秉持「預防重於偵辦、偵辦帶動預防」之原則，積極執行。本年之「經濟犯罪防制研討會」，邀集學界、證券金融界、法界及業界等專家學者代表，就「不法集團利用虛擬通貨交易所與個人幣商衍生經濟犯罪問題」為探討，另透過「經濟犯罪防制執行會報」之相關中央部會成員共同防制不法，採取預防性作為如下：

一、善用情資平台，機先蒐報妥處

就本局情資整合平台轉送各外勤處站之工商情資，認有進一步清查必要者，即指導相關外勤處站再深入查察；稅務監察及關務督察提供之情資，認有偵辦價值者，則要求稅務監察及關務督察正式發文報局，立案偵辦，113年蒐集各類工商財務營運異常暨犯罪預警情資367件。另促請針對國內工商企業或個人發生違常、違規狀況，即時深入掌握瞭解，機先發掘預警情資，研採妥適防制作為。113年計交查及宣導資料872件、調查專(簡)報資料82件、違常違規行政處理62件。(詳表1.01、1.02及圖1.01)

表1.01 113年執行犯罪預防工作統計

單位：件

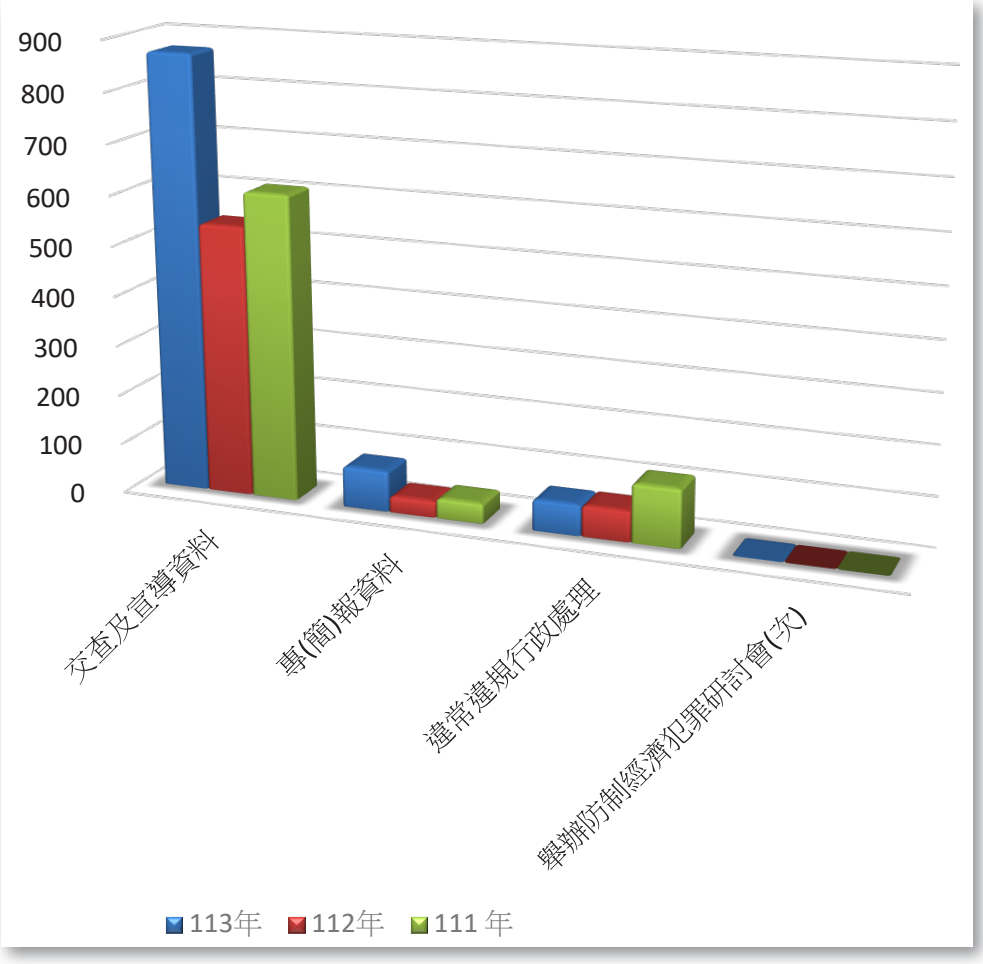
項目 / 月別	交查及宣導資料	專(簡)報資料	違常違規行政處理	舉辦防制經濟犯罪研討會(次)
合計	872	82	62	1

表1.02 近3年執行犯罪預防工作統計

單位：件

項目 / 年別	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		
113年	872	82	62	1
112年	542	33	62	0
111年	612	40	117	0

圖1.01 近3年執行犯罪預防工作比較



二、彙編專題報告，提供業務參處

近年來之重大經濟與民生犯罪態樣中，電信網路詐欺、違法吸金、地下通匯及違反證券交易法等犯罪占大宗，其中投資詐欺案件持續攀升。因應犯罪手法日益翻新，針對電信詐欺、企業貪瀆、營業秘密、違反證券交易法、違法吸金、地下通匯、重大食品安全及黑心商品等民生犯罪問題，皆責成各外勤單位針對現況趨勢、制度有無缺失及因應作為等研編專報，除提供給相關主管機關參處外，資料亦經編印為「113年專題研究報告彙編」，以提升同仁專業素養，精進辦案技能。

三、深化經驗交流，拓展聯繫窗口

為與企業建立共同打擊企業貪瀆之夥伴關係，強化其內稽內控，協助企業防堵內鬼及保護營業秘密，113年度本局持續派員前往財團法人金融法制暨犯罪防制中心、中國鋼鐵結構股份有限公司、台灣福興工業股份有限公司、台灣國際造船股份有限公司、鴻海精密工業股份有限公司、英業達股份有限公司、證券商業同業公會等企 業及全國性、地方性工商團體，以「調查局如何與企業共同打擊企 業貪瀆」等公私部門協力反貪等主題，舉辦293場「企業肅貪經驗交流」，共1,287家廠商，計24,088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」，期能建立互信，並深化與企業合作，達到機先預防、即時發掘與加速偵辦之效。此外，新竹市調查站於113年6月6日，赴上市之台亞半導體股份有限公司，進行企業肅貪宣導，由該公司董事長李國光主持，假該公司會議室，以「營業秘密保護與員工背信」為題，對到場員工共計200人，進行教育訓練，會後員工及主管針對營業秘密定義及有效發現竊密方法，進行提問。藉由雙向交流加強產業保護營業秘密的措施，並建立公私協力聯繫窗口；另因應新型態國安威脅，調查局亦積極與各企業簽署MOU(國家資通安全聯防、營業秘密保護與情資分享合作備

忘錄)，希望以合作夥伴關係共同關心產業發展，輔助本局偵處營業秘密案件，並研提保密措施供上級機關、業管權責機關參考。

四、主動通報函送，配合行政查處

就偵辦案件或蒐報情資中，發現公司行號或其他商業活動經營違常，且涉及違反相關財經行政法令者，函送主管機關處理，並積極配合行政稽查，其中包括違反藥事法、食品安全衛生管理法、化粧品衛生安全管理法及違章逃漏稅等案件，113年度主管機關裁處案件計62案，會同「物價聯合稽查小組」等權責機關行政稽查44件，達成協助行政主管機關共同查處不法目標。

五、辦理專精講習，精進工作職能

113年5月辦理「財務金融專業課程－初級證照研習班」第13期課程，邀請主管機關、業界專家及檢察官，講授銀行、保險、證券交易、期貨交易、公司治理、虛擬資產交易理論與實務，及財報舞弊、違法吸金、地下通匯、內線交易與洗錢犯罪之樣態和偵查實務；113年7月辦理「經濟犯罪防制工作研習班」，邀請法官、檢察官、業界專家及本局同仁，講授營業秘密、金融證券犯罪、電信網路詐欺、違法吸金、民生犯罪之樣態和個案偵查實務，分別調訓各外勤處站案件承辦人、業管組長、副主任或科長50人，透過實務經驗分享交流，提升本局偵辦重大經濟犯罪同仁財金專業知能，賡續培訓辦案專業人才，強化推動現階段打擊詐欺、企業肅貪及金融掃黑等重點工作，提升案件偵辦品質。

參、犯罪案件偵辦工作

在打擊新型態電信網路詐欺方面，因應電信網路集團性詐欺案件氾濫，於113年1月25日修訂「強化偵辦新世代電信網路詐欺案件專案計畫」，執行期間至行政院打詐綱領任務結束止，將「打詐案件」

視為「國安案件」，以偵辦集團性之詐欺機房、水房及話務系統商等為重點，並循線溯源追查集團首腦及幕後金主，澈底瓦解犯罪集團，並積極推動跨境案件情資交換，尋求國際合作。本局配合臺灣高等檢察署「新世代打擊電信網路詐欺查緝督導計畫」，於113年度共執行5波同步專案，打擊新型態網路詐欺犯罪，運用有限人力及集中資源，明確偵辦目標，於113年破獲詐欺集團件數共計201案(未計入單純移送人頭帳戶或車手案件)，移送人數為1,106人，查扣不法所得新臺幣(下同)47億3,277萬7,982元；相較112年破獲詐欺集團件數計116案、移送人數為723人、查扣不法所得1億425萬8,343元，破獲案件數成長73%，移送人數成長53%，查扣不法所得成長44倍。此外，113年偵破電詐機房及洗錢水房總計36座，其中電詐機房27座(含貓卡池114台)、洗錢水房9座，相較111年度偵破6座及112年度偵破18座，其成長率分別為6倍及2倍，成果亮眼。為讓社會大眾知悉最新詐欺手法，適時同步發布偵辦案件新聞稿，並拜訪公私部門進行反詐騙宣導。

113年在營業秘密保護作為方面，除因應國家安全法修訂，增列「侵害國家核心關鍵技術之營業秘密」至本局「強化偵辦違反營業秘密法案件專案計畫」專案管制類型外，亦透過定期辦理營業秘密專題研討會之機會，向參訓之本局第一線偵辦同仁宣達偵辦營業秘密案件相關注意事項及相關法規修正內容，持續精進辦案專業職能，強化偵辦是類案件質與量。

113年調查完成案件中，移送各類案件計1,120案，嫌疑人3,562人，涉案標的2,762億294萬4,130元，查扣犯罪所得61億9,320萬7,703元；其中經濟犯罪案件1,023案，嫌疑人3,442人，涉案標的2,758億3,047萬3,552元；一般犯罪案件86案，嫌疑人108人，涉案標的3億5,147萬578元；追緝外逃案件11案，嫌疑人12人；國際合作案件0案，嫌疑人0人。 (詳表1.03、1.04及圖1.02、1.03、1.04)

表1.03 近3年偵辦經濟及一般犯罪案件統計

案件類別 \ 年別			113年			112年			111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)	案件數	嫌疑人數	涉案標的(元)
壹、經濟犯罪案件	合計		1,023	3,442	275,830,473,552	959	3,012	360,252,013,956	972	2,965	221,975,969,218
	詐欺	小計	253	1,127	82,077,054,764	245	1,005	5,400,372,241	213	734	6,187,856,034
		貸款詐欺	9	35	13,448,463,568	4	118	676,743,187	18	94	1,376,818,254
		國貿詐欺	2	3	5,814,414	0	0	0	0	0	0
		惡性倒閉詐欺	0	0	0	0	0	0	1	2	293,513,384
		倒會詐欺	0	0	0	0	0	0	2	2	30,883,050
		不動產詐欺	1	1	0	3	2	681,175,068	1	3	17,200,000
		票據詐欺	1	1	18,892,450	5	13	674,136,877	5	41	814,009,808
		投資詐欺	122	663	22,567,501,422	84	426	2,282,020,100	51	107	1,368,498,286
		信用卡詐欺	0	0	0	1	1	7,878,700	1	10	21,510,000
		廣告詐欺	1	2	1,899,480	1	5	4,987,800	0	0	0
		退稅詐欺	0	0	0	7	7	11,030,075	1	0	72,475
		保險詐欺	0	0	0	3	10	7,411,950	1	2	962,500
		電腦網路詐欺	25	158	1,411,717,539	26	142	285,562,062	7	66	443,856,231
		健保詐欺	10	17	164,744,621	11	30	75,245,378	21	81	193,334,223
		電話恐嚇詐欺	16	107	44,012,148,833	16	57	100,517,388	17	174	890,130,601
		補助款詐欺	25	67	36,250,762	32	66	191,496,010	36	68	15,143,863
		民生詐欺	5	12	15,027,615	6	23	80,741,603	4	4	19,078,218
		其他	36	61	394,594,060	46	105	321,426,043	47	80	702,845,141
	侵占	小計	51	80	2,631,543,788	43	68	2,167,398,280	37	64	3,722,158,252
		普通侵占	5	6	28,242,850	4	3	95,358,774	6	12	496,245,848
		公務公益侵占	5	5	19,078,928	8	14	1,373,729,532	8	15	150,006,985
		掏空資產之業務侵占	12	25	2,073,464,779	8	15	524,286,214	13	23	1,936,703,122
		一般業務侵占	29	44	510,757,231	23	36	174,023,760	10	14	1,139,202,297
	背信	小計	39	100	4,839,444,126	29	82	14,457,626,623	27	80	5,820,086,160
		掏空資產之背信	15	50	4,153,579,386	13	33	13,830,768,177	9	29	4,642,343,218
		一般背信	24	50	685,864,740	16	49	626,858,446	18	51	1,177,742,942
	重利		1	2	12,600,000	2	1	2,017,506	2	2	23,457,000
	走私		2	2	2,915,287	2	3	209,902	2	9	23,574,033
	違反稅捐稽徵法		18	88	9,689,003,745	25	126	5,285,794,965	24	106	11,884,179,870
	偽變造貨幣		0	0	0	1	8	153,670,200	1	3	7,859,000
	偽變造有價證券		0	0	0	0	0	0	1	1	6,380,000
	侵害智慧財產權	小計	51	87	4,367,177,055	55	87	806,395,683	38	46	2,303,596,389
		違反商標法	36	41	198,726,759	41	48	449,873,659	29	31	145,689,253
		違反著作權法	15	46	4,168,450,296	14	39	356,522,024	9	15	2,157,907,136
	違反菸酒管理法		27	29	79,626,165	6	7	9,717,780	5	8	65,029,310
	違反營業秘密法		25	58	33,557,855,885	18	35	107,699,950,340	20	45	99,740,314,937

表1.03 近3年偵辦經濟及一般犯罪案件統計(續)

案件類別 \ 年別			113年			112年			111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)	案件數	嫌疑人數	涉案標的(元)
壹、經濟犯罪案件	違反證券投資信託及顧問法		35	62	824,275,803	24	33	422,976,049	80	124	21,111,250,455
	違反證券交易法		86	382	16,610,985,487	83	320	5,089,036,951	100	392	5,900,606,409
	違反銀行法	小計	87	548	116,500,535,912	123	478	121,532,283,881	119	504	60,007,197,656
		非法吸收資金	52	333	67,940,098,301	48	241	57,983,314,746	69	304	28837983054
		地下通匯	29	122	30,963,807,428	63	141	54,519,615,004	35	66	23654077823
		金融機構人員背信	2	6	264,745,369	6	51	397,432,377	4	40	2703220884
		向金融機構詐欺取財	4	87	17,331,884,814	5	44	8,631,756,754	11	94	4811915895
		金融機構人員收受不當利益	0	0	0	1	1	165,000	0	0	0
		金融機構人員違法放貸	0	0	0	0	0	0	0	0	0
		其他	0	0	0	0	0	0	0	0	0
	違反公司法		232	638	1,478,233,098	185	530	489,050,046	207	625	1,383,356,273
	其他經濟		38	55	286,041,470	36	76	2,402,401,675	14	27	32,680,013
	違反商業會計法		8	54	785,422,765	6	16	161,132,658	9	25	312,182,468
	違反公平交易法		0	0	0	0	0	0	1	0	0
	違反期貨交易法		51	102	1,863,076,755	57	134	91,876,758,706	53	132	3,167,532,292
	違反保險法		2	3	119,526,333	2	5	268,365,440	3	8	155,134,182
	妨害農工商罪		15	31	84,005,452	16	27	1,819,704,151	15	25	118,753,445
	違反多層次傳銷管理法		2	8	21,149,662	1	5	207,150,879	1	5	2,785,040
貳、一般犯罪案件			86	108	351,470,578	105	113	93,801,240	164	230	406,826,706
	偽造文書		20	24	6,100,617	34	21	95,000	37	46	19,193,456
	其他一般		27	28	94,524,403	10	12	790,820	8	13	1,058,125
	違反槍砲彈藥刀械管制條例		2	6	0	5	5	0	1	0	0
	違反危害健康之法令		37	56	250,845,558	53	74	92,915,420	111	160	385,505,633
	違反疫病管理之法令		0	0	0	1	1	0	7	11	1,069,492
	侵害人民隱私及私密之罪		0	0	0	0	0	0	0	0	0
	違反環境生態保護之法令		0	0	0	0	0	0	0	0	0
參、追緝外逃罪犯案件			11	12	0	5	7	0	18	20	104,145,200
	追緝		0	0	0	5	7	0	2	2	0
	策動投案		0	0	0	0	0	0	0	0	0
	協緝遞解出境		0	0	0	0	0	0	0	0	0
	其他外逃		11	12	0	0	0	0	16	18	104,145,200
肆、接返案件			0	0	0	0	0	0	0	0	0
	協助接返受刑人		0	0	0	0	0	0	0	0	0
伍、國際合作案件			0	0	0	0	0	0	1	1	0
	國外犯罪遣返偵辦		0	0	0	0	0	0	0	0	0
	執行司法互助協定		0	0	0	0	0	0	1	1	0
	外國法院委託協查案件		0	0	0	0	0	0	0	0	0
總計			1,120	3,562	276,202,944,130	1,069	3,132	360,345,815,196	1,155	3,216	222,486,941,124
防逃專案			0	0	0	0	0	0	0	0	0

表1.04 近3年偵辦經濟及一般犯罪案件比較

罪名別 \ 年度	113年						112年					
	案件數	嫌疑人數	涉案標的(台幣)	案件數百分比(註)	嫌疑人數百分比(註)	涉案標的百分比(註)	案件數	嫌疑人數	涉案標的(台幣)	案件數百分比(註)	嫌疑人數百分比(註)	涉案標的百分比(註)
壹、經濟犯罪案件	1,023	3,442	275,830,473,552	100.00%	100.00%	100.00%	959	3012	360,252,013,956.00	100.00%	100.00%	100.00%
詐欺	253	1,127	82,077,054,764	24.73%	32.74%	29.76%	245	1005	5,400,372,241.00	25.55%	33.37%	1.50%
侵占	51	80	2,631,543,788	4.99%	2.32%	0.95%	43	68	2,167,398,280.00	4.48%	2.26%	0.60%
背信	39	100	4,839,444,126	3.81%	2.91%	1.75%	29	82	14,457,626,623.00	3.02%	2.72%	4.01%
重利	1	1	12,600,000	0.10%	0.03%	0.00%	2	2	2,017,506.00	0.21%	0.07%	0.00%
走私	2	2	2,915,287	0.20%	0.06%	0.00%	2	3	209,902.00	0.21%	0.10%	0.00%
違反稅捐稽徵法	18	88	9,689,003,745	1.76%	2.56%	3.51%	25	126	5,285,794,965.00	2.61%	4.18%	1.47%
偽變造貨幣	0	0	0	NA	NA	NA	1	8	153,670,200.00	0.10%	0.27%	0.04%
偽變造有價證券	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
侵害智慧財產權	51	87	4,367,177,055	4.99%	2.53%	1.58%	55	75	806,395,683.00	5.74%	2.49%	0.22%
違反菸酒管理法	27	29	79,626,165	2.64%	0.84%	0.03%	6	7	9,717,780.00	0.63%	0.23%	0.00%
違反營業秘密法	25	58	33,557,855,885	2.44%	1.69%	12.17%	18	35	107,699,950,340.00	1.88%	1.16%	29.90%
違反證券投資信託及顧問法	35	62	824,275,803	3.42%	1.80%	0.30%	24	33	422,976,049.00	2.50%	1.10%	0.12%
違反證券交易法	86	382	16,610,985,487	8.41%	11.10%	6.02%	83	320	5,089,036,951.00	8.65%	10.62%	1.41%
違反銀行法	87	535	116,500,535,912	8.50%	15.54%	42.24%	123	456	121,532,283,881.00	12.83%	15.14%	33.74%
違反公司法	232	638	1,478,233,098	22.68%	18.54%	0.54%	185	530	489,050,046.00	19.29%	17.60%	0.14%
其他經濟犯罪	38	55	286,041,470	3.71%	1.60%	0.10%	36	76	2,402,401,675.00	3.75%	2.52%	0.67%
違反商業會計法	8	54	785,422,765	0.78%	1.57%	0.28%	6	16	161,132,658.00	0.63%	0.53%	0.04%
違反公平交易法	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
違反期貨交易法	51	102	1,863,076,755	4.99%	2.96%	0.68%	57	134	91,876,758,706.00	5.94%	4.45%	25.50%
違反保險法	2	3	119,526,333	0.20%	0.09%	0.04%	2	5	268,365,440.00	0.21%	0.17%	0.07%
妨害農工商罪	15	31	84,005,452	1.47%	0.90%	0.03%	16	27	1,819,704,151.00	1.67%	0.90%	0.51%
違反多層次傳銷管理法	2	8	21,149,662	0.20%	0.23%	0.01%	1	5	207,150,879.00	0.10%	0.17%	0.06%
貳、一般犯罪案件	86	108	351,470,578	100.00%	100.00%	100.00%	105	113	93,801,240.00	100.00%	100.00%	100.00%
偽造文書	20	24	6,100,617	23.26%	22.22%	1.74%	34	21	95,000.00	32.38%	18.58%	0.10%
其他一般犯罪	27	28	94,524,403	31.40%	25.93%	26.89%	10	12	790,820.00	9.52%	10.62%	0.84%
違反槍砲彈藥刀械管制條例	2	6	0	2.33%	5.56%	0.00%	5	5	0	4.76%	41.67%	NA
違反危害健康之法令	37	56	250,845,558	43.02%	51.85%	71.37%	53	74	92,915,420.00	50.48%	65.49%	99.06%
違反疫病管理之法令	0	0	0	NA	NA	NA	1	1	0	0.95%	0.88%	NA
侵害人民隱私及私密之罪	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
違反環境生態保護之法令	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
參、逃避外逃罪犯案件	11	12	0	100.00%	100.00%	NA	5	7	0	100.00%	100.00%	NA
追緝	0	0	0	NA	NA	NA	5	7	0	100.00%	100.00%	NA
策劃投案	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
協調遣解出境	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
其他外逃	11	12	0	100.00%	100.00%	NA	0	0	0	NA	NA	NA
肆、援返案件	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
協助援返受刑人	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
伍、國際合作案件	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
國外犯罪遣返偵辦	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
執行司法互助協定	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
國際刑事司法協查案件	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA
陸、防逃專案	0	0	0	NA	NA	NA	0	0	0	NA	NA	NA

說明：本表中「案件數百分比」、「嫌疑人數百分比」、「涉案標的百分比」之計算係以該類案件合計數為分母。

表1.04 近3年偵辦經濟及一般犯罪案件比較(續)

年度 / 罪名別	113年與112年比較			111年						113年與111年比較		
	案件數% =[(113年-112年)/112年]	嫌疑人數% =[(113年-112年)/112年]	涉案標的% =[(113年-112年)/112年]	案件數	嫌疑人數	涉案標的(台幣)	案件數百分比(註)	嫌疑人數百分比(註)	涉案標的百分比(註)	案件數% =[(113年-111年)/111年]	嫌疑人數% =[(113年-111年)/111年]	涉案標的% =[(113年-111年)/111年]
壹、經濟犯罪案件	6.67%	14.28%	-23.43%	972	2965	221,975,969,218	100.00%	100.00%	100.00%	5.25%	16.09%	24.26%
詐欺	3.27%	12.14%	1419.84%	213	734	6,187,856,034	21.91%	24.76%	2.79%	18.78%	53.54%	1226.42%
侵占	18.60%	17.65%	21.41%	37	64	3,722,158,252	3.81%	2.16%	1.68%	37.84%	25.00%	-29.30%
背信	34.48%	21.95%	-66.53%	27	80	5,820,086,160	2.78%	2.70%	2.62%	44.44%	25.00%	-16.85%
重利	-50.00%	-50.00%	524.53%	2	2	23,457,000	0.21%	0.07%	0.01%	-50.00%	-50.00%	-46.28%
走私	0.00%	-33.33%	1288.88%	2	9	23,574,033	0.21%	0.30%	0.01%	0.00%	-77.78%	-87.63%
違反稅捐稽徵法	-28.00%	-30.16%	83.30%	24	106	11,884,179,870	2.47%	3.58%	5.35%	-25.00%	-16.98%	-18.47%
偽變造貨幣	NA	NA	NA	1	3	7,859,000	0.10%	0.10%	0.00%	NA	NA	NA
偽變造有價證券	NA	NA	NA	1	1	6,380,000	0.00%	0.00%	100.00%	NA	NA	NA
侵害智慧財產權	-7.27%	16.00%	441.57%	38	46	2,303,596,389	3.91%	1.55%	1.04%	34.21%	89.13%	89.58%
違反菸酒管理法	350.00%	314.29%	719.39%	5	8	65,029,310	0.51%	0.27%	0.03%	440.00%	262.50%	22.45%
違反營業秘密法	38.89%	65.71%	-68.84%	20	45	99,740,314,937	2.06%	1.52%	44.93%	25.00%	28.89%	-66.35%
違反證券投資信託及顧問法	45.83%	87.88%	94.88%	80	124	21,111,250,455	8.23%	4.18%	9.51%	-56.25%	-50.00%	-96.10%
違反證券交易法	3.61%	19.38%	226.41%	100	392	5,900,606,409	10.29%	13.22%	2.66%	-14.00%	-2.55%	181.51%
違反銀行法	-29.27%	17.32%	-4.14%	119	504	60,007,197,656	12.24%	17.00%	27.03%	-26.89%	6.15%	94.14%
違反公司法	25.41%	20.38%	202.27%	207	625	1,383,356,273	21.30%	21.08%	0.62%	12.08%	2.08%	6.86%
其他經濟犯罪	5.56%	-27.63%	-88.09%	14	27	32,680,013	1.44%	0.91%	0.01%	171.43%	103.70%	775.28%
違反商業會計法	33.33%	237.50%	387.44%	9	25	312,182,468	0.93%	0.84%	0.14%	-11.11%	116.00%	151.59%
違反公平交易法	NA	NA	NA	1	0	0	0.10%	NA	NA	NA	NA	NA
違反期貨交易法	-10.53%	-23.88%	-97.97%	53	132	3,167,532,292	5.45%	4.45%	1.43%	-3.77%	-22.73%	-41.18%
違反保險法	0.00%	-40.00%	-55.46%	3	8	155,134,182	0.31%	0.27%	0.07%	-33.33%	-62.50%	-22.95%
妨害農工商罪	-6.25%	14.81%	-95.38%	15	25	118,753,445	1.54%	0.84%	0.05%	0.00%	24.00%	-29.26%
違反多層次傳銷管理法	100.00%	60.00%	-89.79%	1	5	2,785,040	0.10%	0.17%	0.00%	100.00%	60.00%	659.40%
貳、一般犯罪案件	-18.10%	-4.42%	274.70%	164	230	406,826,706	100.00%	100.00%	100.00%	-47.56%	-53.04%	-13.61%
偽造文書	-41.18%	14.29%	6321.70%	37	46	19,193,456	22.56%	20.00%	4.72%	-45.95%	-47.83%	-68.22%
其他一般犯罪	170.00%	133.33%	11852.71%	8	13	1,058,125	4.88%	5.65%	0.26%	237.50%	115.38%	8833.20%
違反槍砲彈藥刀械管制條例	-60.00%	NA	NA	1	0	0	0.61%	NA	NA	100.00%	NA	NA
違反危害健康之法令	-30.19%	-24.32%	169.97%	111	160	385,505,633	67.68%	69.57%	94.76%	-66.67%	-65.00%	-34.93%
違反疫病管理之法令	NA	NA	NA	7	11	1,069,492	4.27%	4.78%	0.26%	NA	NA	NA
侵害人民婚私及私密之罪	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA
違反珊瑚生態保護之法令	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA
參、追緝外逃罪犯案件	120.00%	71.43%	NA	18	20	104,145,200	100.00%	100.00%	100.00%	-38.89%	-40.00%	-100.00%
追緝	NA	NA	NA	2	2	0	11.11%	10.00%	NA	NA	NA	NA
策動	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA
協緝遣解出境	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA
其他外逃	NA	NA	NA	16	18	104,145,200	88.89%	90.00%	100.00%	-31.25%	-33.33%	-100.00%
肆、接返案件	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA
協助接返受刑人	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA
伍、國際合作案件	NA	NA	NA	1	1	0	100.00%	100.00%	NA	NA	NA	NA
國外犯罪遣返偵辦	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA
執行司法互助協定	NA	NA	NA	1	1	0	100.00%	100.00%	NA	NA	NA	NA
國際刑事司法協查案件	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA
陸、防逃專案	NA	NA	NA	0	0	0	NA	NA	NA	NA	NA	NA

說明：本表中「案件數百分比」、「嫌疑人數百分比」、「涉案標的百分比」之計算係以該類案件合計數為分母。

圖1.02 近3年偵辦經濟及一般犯罪案件類別比較

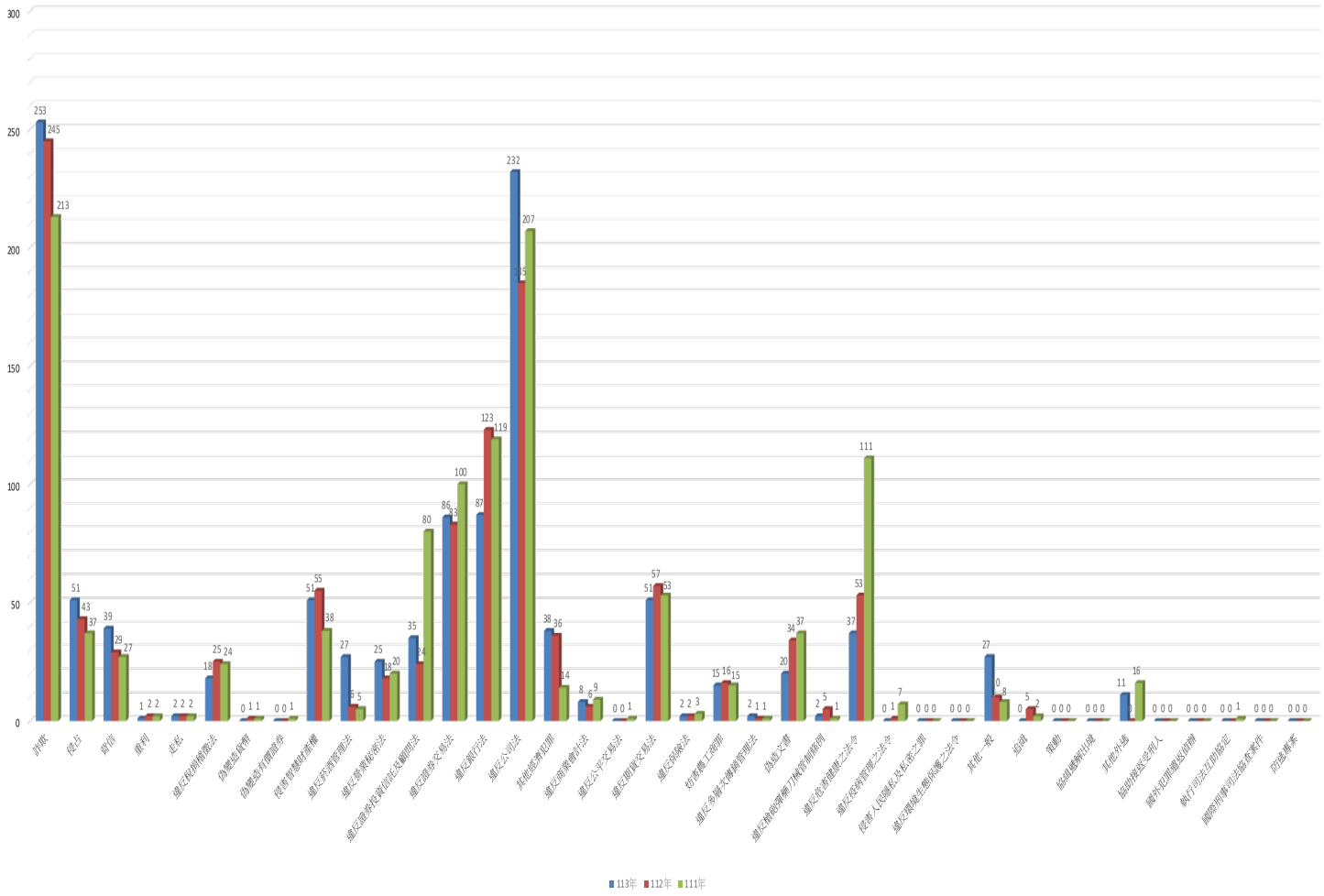


圖1.02-1 經濟犯罪案件型態占比圖

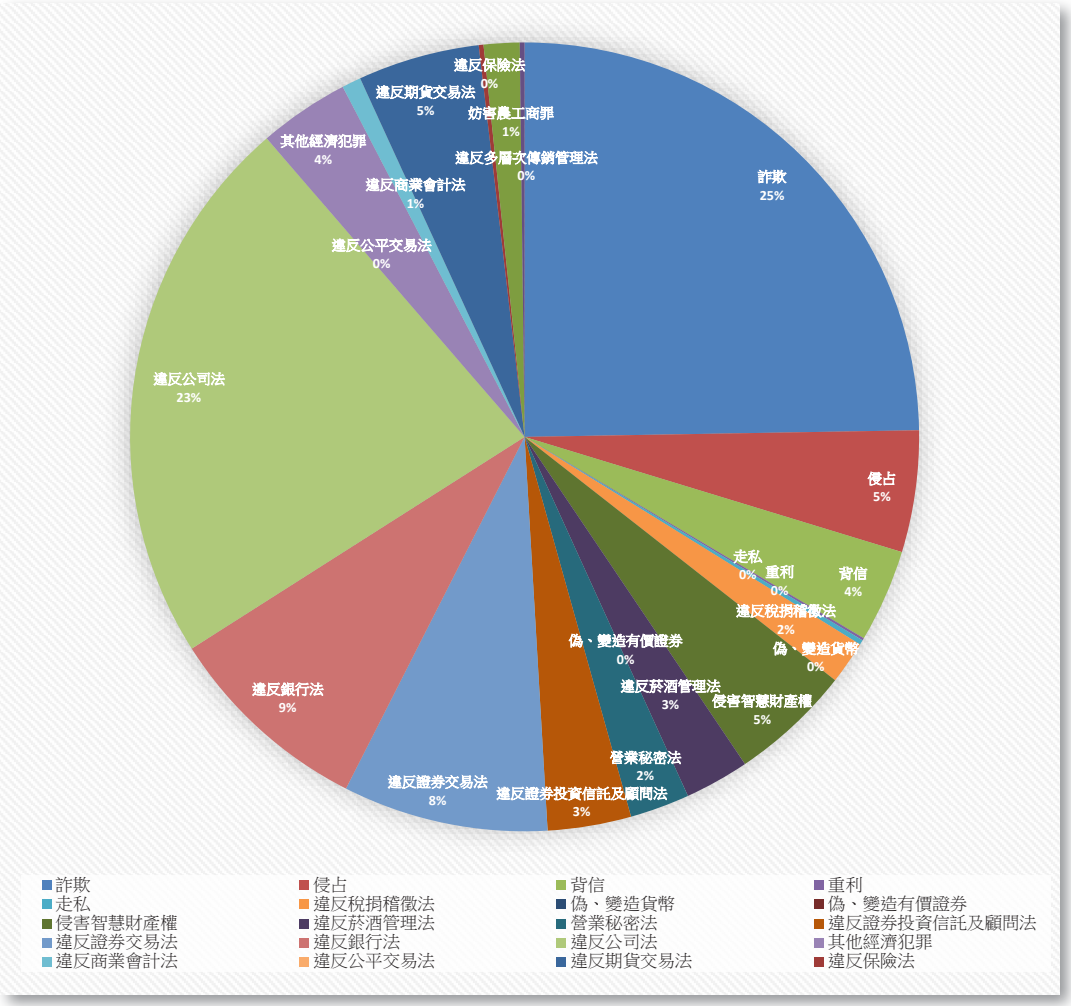


圖1.02-2 一般犯罪案件型態占比圖

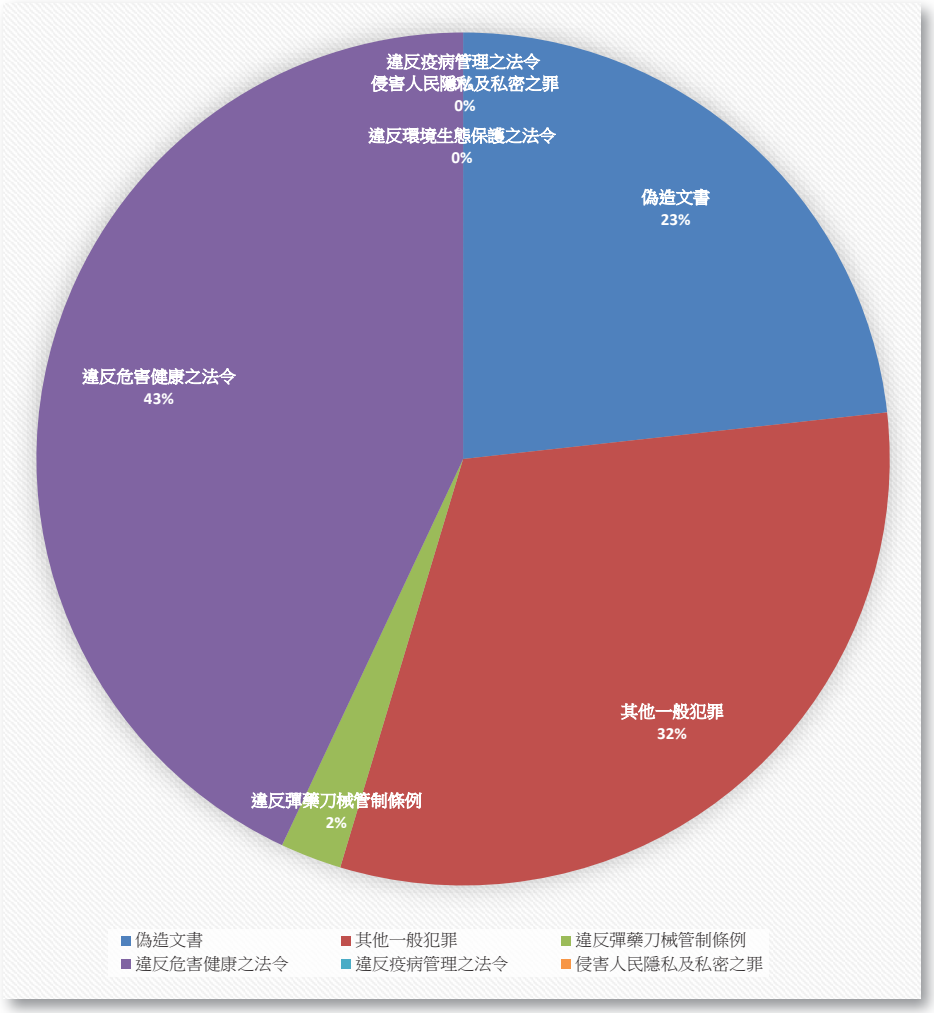


圖1.03 近3年移送偵查案件數比較

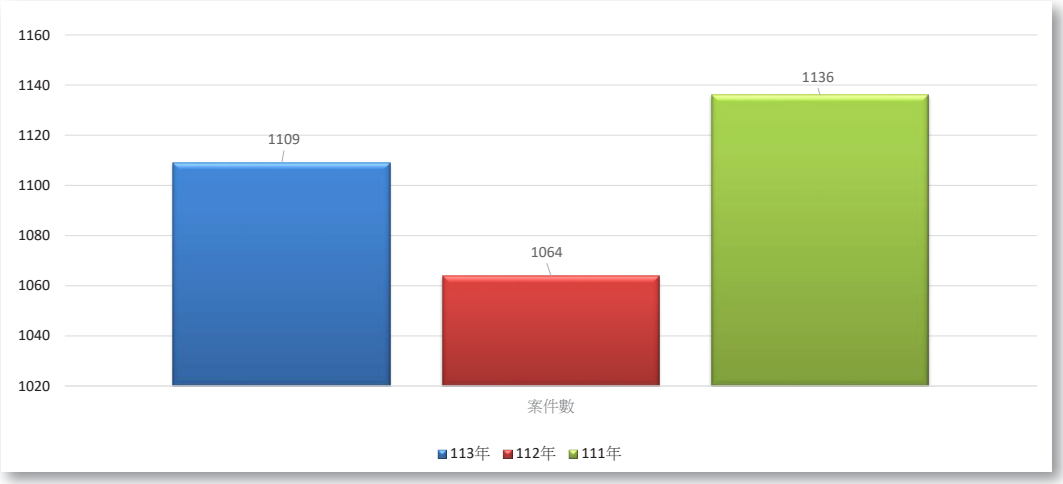
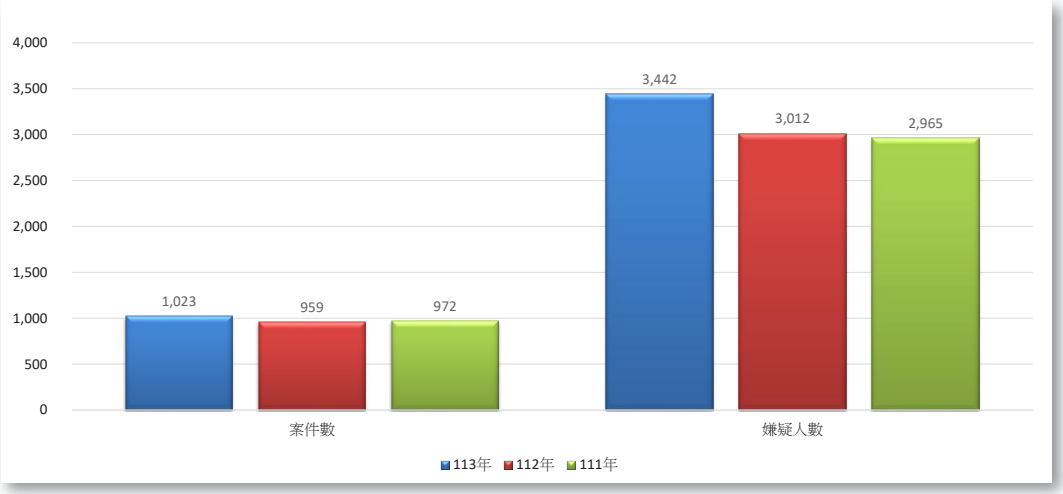


圖1.04 近3年經濟犯罪案件數及嫌疑人數比較



一、經濟犯罪案件

113年偵辦移送經濟犯罪案件1,023案，較112年之959案，增加6.67%，較111年之972案，增加5.25%；嫌疑人3,442人，較112年之3,012人，增加14.28%，較111年2,965之人，增加16.09%；涉案標的2,758億3,047萬3,552元，較112年之3,602億5,201萬3,956元，減少23.43%，較111年之2,219億7,596萬9,218元，增加24.26%。各類案件如下：(詳表1.03、1.04、1.05及圖1.02、1.02-1、1.04)

表1.05 近3年移送偵查案件數比較

項目／年別	案件數	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)
113年	1,109	1,023	3,442	275,830,473,552	86	108	351,470,578
112年	1,064	959	3,012	360,252,013,956	105	113	93,801,204
111年	1,136	972	2,965	221,975,969	164	230	406,826

- 詐欺：253案，占24.73%；嫌疑人1,127人，占32.74%。
- 侵占：51案，占4.99%；嫌疑人68人，占2.26%。
- 背信：39案，占3.81%；嫌疑人100人，占2.91%。
- 重利：1案，占0.1%；嫌疑人1人，占0.03%。
- 走私：2案，占0.2%；嫌疑人2人，占0.06%。
- 違反稅捐稽徵法：18案，占1.76%；嫌疑人88人，占2.56%。
- 偽變造貨幣：0案。
- 偽變造有價證券：0案。

・侵害智慧財產權：51案，占4.99%；嫌疑人87人，占2.53%。
・違反菸酒管理法：27案，占2.64%；嫌疑人29人，占0.84%。
・違反營業秘密法：25案，占2.44%；嫌疑人58人，占1.69%。
・違反證券投資信託及顧問法：35案，占3.42%；嫌疑人62人，占1.8%。
・違反證券交易法：86案，占8.41%；嫌疑人382人，占11.1%。
・違反銀行法：87案，占8.5%；嫌疑人535人，占15.54%。
・違反公司法：232案，占22.68%；嫌疑人638人，占18.54%。
・違反商業會計法：8案，占0.78%；嫌疑人54人，占1.57%。
・違反公平交易法：0案。
・違反期貨交易法：51案，占4.99%；嫌疑人102人，占2.96%。
・違反保險法：2案，占0.2%；嫌疑人3人，占0.04%。
・妨害農工商罪：15案，占1.47%；嫌疑人31人，占0.9%。
・違反多層次傳銷管理法：2案，占0.2%；嫌疑人8人，占0.23%。
・其他：38案，占3.71%；嫌疑人55人，占1.6%。

(一)詐欺案件

1. 數據比較：

113年移送詐欺案件計253案，較112年之245案，增加3.27%，較111年之213案，增加18.78%；嫌疑人1,127人，較112年之1,005人，增加12.14%，較111年之734

人，增加53.54%；涉案標的820億7,705萬4,764元，較112年之54億37萬2,241元，增加1,419.84%，較111年之61億8,785萬6,034元，增加1,226.42%。(詳表1.03、1.04、1.06、1.07及圖1.05、1.06)

表1.06 近3年詐欺案件數及嫌疑人數比較

項目 / 年別	案件數	嫌疑人數
113年	253	1,127
112年	245	1,005
111年	213	734

圖1.05 近3年詐欺案件數及嫌疑人數比較

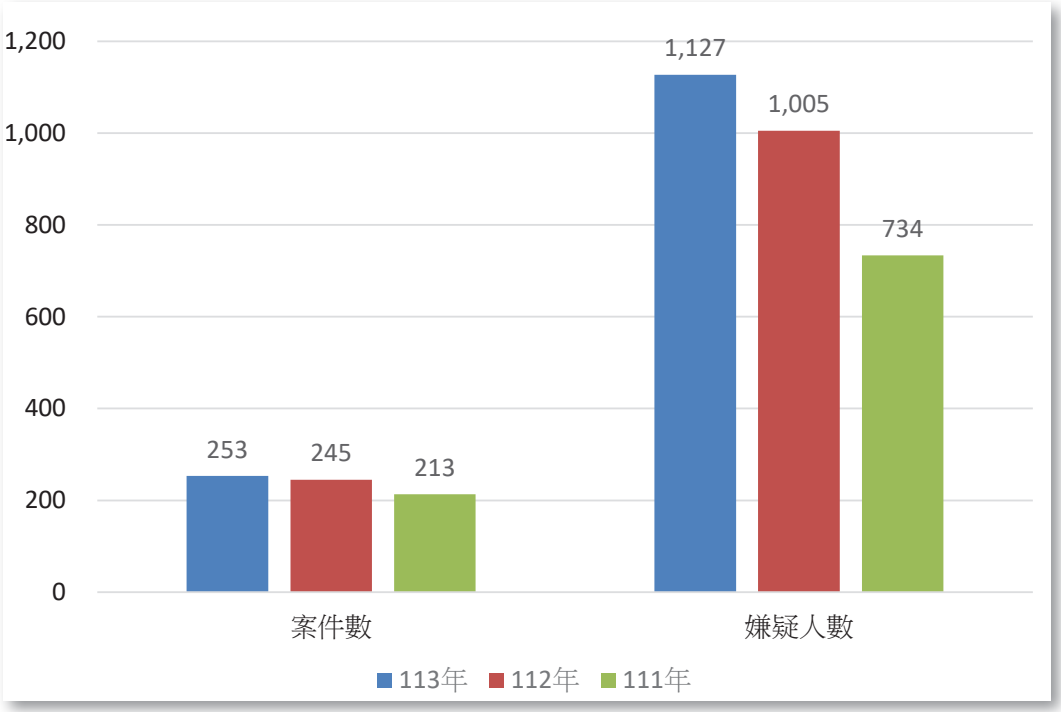
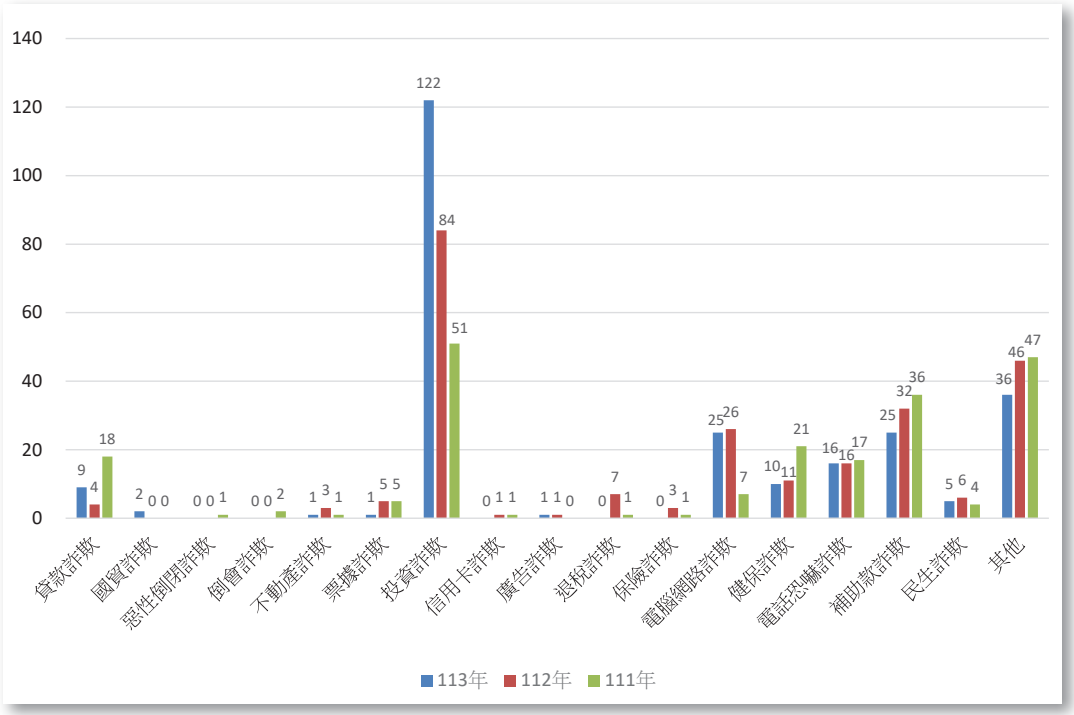


表1.07 近3年詐欺案件型態比較

型　　態	113年	112年	111年
貸款詐欺	9	4	18
國貿詐欺	2	0	0
惡性倒閉詐欺	0	0	1
倒會詐欺	0	0	2
不動產詐欺	1	3	1
票據詐欺	1	5	5
投資詐欺	122	84	51
信用卡詐欺	0	1	1
廣告詐欺	1	1	0
退稅詐欺	0	7	1
保險詐欺	0	3	1
電腦網路詐欺	25	26	7
健保詐欺	10	11	21
電話恐嚇詐欺	16	16	17
補助款詐欺	25	32	36
民生詐欺	5	6	4
其他	36	46	47

圖1.06 近3年詐欺案件型態比較



案件型態：

(1)貸款詐欺9案。

(2)國貿詐欺2案。

(3)惡性倒閉詐欺0案。

(4)倒會詐欺0案。

(5)不動產詐欺1案。

(6)票據詐欺1案。

(7)投資詐欺122案。

(8)信用卡詐欺0案。

(9)廣告詐欺1案。

(10)退稅詐欺0案。

(11)保險詐欺0案。

(12)電腦網路詐欺25案。

(13)健保詐欺10案。

(14)電話恐嚇詐欺16案。

(15)補助款詐欺25案。

(16)民生詐欺5案。

(17)其他36案。

(詳表1.03、1.07及圖1.06)

2. 重要案例：

(1) 王○交易所潘○彰等涉嫌詐欺及銀行法案

主嫌林○宏、潘○彰、林○蓁等人均明知虛擬貨幣MOCT 幣（魔券幣）、CSO幣、FITC幣、NFTC幣及BNAT幣本質僅為以電腦程式產出之電子訊號，鑄造成本低廉，並無實際應用前景，竟自108年起，透過犯罪組織分工，以編寫內容不實之虛擬貨幣白皮書經營王○交易所、P○Ex交易所，並將上開虛擬貨幣於交易所上架（王○交易所：MOCT幣、P○Ex交易所：CSO幣、FITC幣等幣），利用一般人對虛擬貨幣之原理、價值及交易方式欠缺充分認識及理解之情況，再藉由林○宏、林○蓁等成立之IMBA直銷團隊及各分會進行推銷、於網路媒體散布不實新聞、於交易所操縱幣價等手段，誆騙不特定民眾超過1200人投資購買上開虛擬貨幣，以此方式詐得近8億餘元。並查悉林○宏為隱

匿不法犯罪所得，將總計逾1億元交予宗廟團體蓮○精舍，4300萬元交予時任建○法律事務所所長王○桓，供作與前開虛擬貨幣發展顯不相關之用途，遂行洗錢之犯行，為全臺首件以宗廟及法律事務所進行洗錢之案件。案係臺北市調查處偵辦移送，並經臺灣臺北地方檢察署檢察官起訴。

(2) 鴻○創意有限公司負責人曾○益涉嫌違反洗錢防制法案

徐○譯於2023年2月至8月間與中國大陸籍不明人士「皮老闆」及「神老闆」共組詐欺集團，由「皮老闆」及「神老闆」擔任大陸地區負責人，徐○譯則擔任臺灣地區負責人，招募國人張○綸、吳○倫及周○堂等車手偽冒個人幣商，提供第三層金融帳戶收款，俟詐欺集團成員以微信、臉書、交友軟體及LINE等通訊、社群軟體向不特定民眾誆稱投資可保證獲利，而指示民眾將投資款轉入人頭帳戶，再層層轉入車手之金融帳戶，車手再依徐○譯指示提領贓款，以現金交予徐○譯或購買虛擬貨幣，移轉至徐○譯持有之多個匿名錢包地址，製造金流斷點，掩飾及隱匿非法詐欺所得，規避刑事查緝。初步清查徐○譯涉及之詐欺及洗錢金額至少1億728萬3,260元，所為涉犯組織犯罪條例、詐欺及違反洗錢防制法等。案係臺北市調查處偵辦移送，並經臺灣臺北地方檢察署檢察官起訴。

(3) 九○集團陳○谷涉嫌詐欺洗錢案

九○集團係具有持續性及牟利性之結構性犯罪組

織，緣自106年6月起至112年5月止，陳○谷、李○修、徐○菁等32人共同基於意圖為自己不法所有之詐欺取財、營利供給賭博場所、聚眾賭博、洗錢等犯意聯絡，而以陳○谷為首主持、指揮九○賭博集團經營網路賭博平臺，並成立剛○公司、歐○公司、葳○公司，分由歐○公司、葳○公司開發及維護各式賭博遊戲程式，第三方支付公司剛○公司則開發ONEPAID第三方支付系統後，先向金融機構申請虛擬帳號及收購人頭帳戶，待成立博弈網站，詐欺集團再以不實人頭商家註冊成為剛○公司商戶會員，並提供虛擬帳號供賭客或被害人匯入賭金及贓款，虛擬帳號實則連結至剛○公司實體帳戶，俟款項匯入剛○公司之實體帳戶後，水房人員再透過網路銀行撥款轉入假商戶綁定之人頭帳戶，由博弈網站及詐欺集團以現金提領及多層次轉帳方式洗錢，以支付賭博網站營運商、代理商、經銷商、客服等各項營運費用，及賭客在賭博網站中申請出金款項，藉此掩飾及隱匿非法詐欺、賭博所得。此外，剛○公司亦代收詐欺集團詐得之犯罪所得，經匯入詐欺集團綁定ONEPAID系統之人頭金融帳戶，詐欺集團得款後再進行轉匯、提領，並由剛○公司提供不實之賣方資料及交易紀錄給司法單位，以製造斷點掩飾其洗錢、博弈及詐欺等犯行。另一方面，剛○公司於客戶利用ONEPAID系統付款後至商戶提款之過程中，抽取一定比例之代收手續費，再將營

收匯往集團旗下翔○公司、新○公司、捌○公司、采○公司、東○公司、成○公司收款，用於購地建屋、購買名車等，或將不法所得先匯往國外虛設之人頭境外公司，藉由不實交易的假合約製造合法收入外觀，將不法所得匯回歐○公司、葳○公司設於臺灣的金融帳戶，作為發放薪資、開發賭博遊戲等目的使用，以此方式跨境洗錢掩飾犯罪所得之本質、來源。本案代收不法金流洗錢金額高達438 億元，代收詐欺不法所得 1,853 萬元，從中獲取手續費即犯罪所得約13億餘元。案係航業調查處高雄調查站偵辦移送，並經臺灣臺中地方檢察署檢察官起訴。

(4) 詹○嶧等涉嫌經營詐欺水房案

桃園市中壢區「玖○茶行」為大型車手集團，由桃園黑道幫派天道盟正義會中壢分會大○組組長詹○嶧設立及主持，係具有持續性及牟利性之結構性犯罪組織。詹○嶧與桃園黑道幫派天道盟正義會中○組大哥呂○文集團、黑道幫派竹聯幫信堂成員蕭○廷集團等以冒充「假檢、警」為詐術之詐騙集團暨機房合作，以每次抽取收受贓款金額之6%作為分潤報酬，協助洗錢隱匿該等詐騙集團之贓款，於112年間，開始以名下經營茶葉販售之「玖○茶行」作為掩護，實際經營詐騙集團水房；詹○嶧一方面透過幫眾幹部林○緯、林○祥、林○豪等3兄弟，指揮旗下幫派小弟吳○陽、李○晉、尹○宇、陳○宏、姜○偉、羅○杰等幫

眾擔任車手頭，向外招募劉○傑、林○童、高○倫、邱○浩、吳○陽、簡○雋、柳○隆等人，分別擔任車手及監控手，各自組建獨立作業之車手集團（俗稱：車隊），藉此當面向詐欺被害人收款，並指示幫眾薛○宏擔任收水手（俗稱：回水）；另一方面，詹○嶧並持續收集李○杰設於王道商業銀行及玉山銀行、林○治設於臺灣土地銀行（下稱：土地銀行）、呂○玲設於中華郵政及渣打國際商業銀行、李○萍設於中國信託商業銀行、中華郵政、星展（臺灣）商業銀行、國泰世華商業銀行及土地銀行、戴○嬪設於中華郵政及李○鳳設於華南商業銀行等合計13個金融帳戶之存摺、印鑑、提款卡及密碼，以該等金融帳戶作為人頭帳戶收受詐騙被害人匯款後，再指派旗下車手持提款卡至各地自動櫃員機以現金方式提領一空，車手收到款項後，最終上繳至收水手薛○宏進行結算分配，涉案期間詹○嶧旗下「玖○茶行」車手集團協助取得詐騙款項合計新臺幣(下同)1,171萬6,000元，詹○嶧取得分潤報酬則約二百餘萬元，其餘贓款則繳回呂○文詐騙集團及蕭○廷詐騙集團。另因詹○嶧與詐騙集團間協議，如車手失風遭逮捕由詹○嶧善後，如車手監守自盜由詹○嶧賠償，嗣有旗下車手簡○雋、柳○隆、邱○浩、吳○陽及薛○宏疑似黑吃黑，詹○嶧隨即指揮旗下林○祥、羅○杰及廖○宇等幫眾，對連同車手頭姜○偉在內之可疑之成員，以強行拘禁、毆打、威

脅餵毒及長期飢餓斷食等方式施以凌虐，並砸毀簡員等車手家人之店家住居所，且揚言放置炸彈等手段，致該等家人心生畏懼，逼迫簽立債務協商委任契約與交付面額300萬元本票及11萬元現金。案係桃園市調查處偵辦移送，並經臺灣桃園地方檢察署檢察官起訴。

(5) 戴○均等涉嫌設立詐欺機房案

鄭○宏等人於112年12月至113年6月間，以戴○均名義，自中國大陸地區以品項名稱「路由器」報運進口偽裝為音樂擴大機之數位式移動節費器（Digital Mobile Trunk，俗稱貓池，下稱：DMT設備），並由戴○均於財政部關務署APP 「EZ WAY易利委」以其個人資料進行實名認證，該等DMT設備包裹分別寄送至楊○維及戴○均居所後，均由鄭○宏親自前往收領，鄭○宏再陸續於新北市新莊及三重等8處設立中繼型詐欺機房，並透由楊○維招攬施○諺、何○豪，與張○哲及楊○銓負責測試SIM卡是否停話、排除機台故障、購買SIM卡預付點數、向卡商拿取貓池所需SIM卡等事項，鄭○宏則負責登入DMT設備之後台管理介面（ETMS）確保電信訊號轉接後機台運作正常，同夥蔡○憲負責向設備商詢價及添購DMT設備，該等機房專供「猛虎」等詐欺集團成員撥打電話向王○儀等84名被害人施行詐術，致王員等陷於錯誤，匯款或提供帳戶而受有1億610萬5,082元損害。案係北部地區機動

工作站偵辦移送，並經臺灣新北地方檢察署檢察官起訴。

(6) 李○安等持銀聯卡涉嫌電信詐欺案

112年3月起，李○安、黃○榮、林○謙、江○丰、李○和、李○祥、洪○瑋、林○誼等8人，分別基於參與犯罪組織之犯意，先後加入由通訊軟體Telegram暱稱「石獅」（真實姓名年籍不詳）操縱指揮具有持續性、牟利性、結構性之詐欺及洗錢集團，渠等先使用郭○園設於大陸地區銀行帳戶收取大陸民眾遭詐款項，再由李○安等人於大陸地區申辦取得金融機構銀聯卡，或由基資不詳之詐欺洗錢集團成員交付以不正方法取得之大陸銀聯卡，再於臺灣地區持銀聯卡刷卡消費，使用前述郭○園大陸帳戶被害人受騙款項，轉入該等銀聯卡帳戶，轉購入黃金、金飾等商品，並將消費所得之商品或再出售該等商品所得價款，轉交該詐欺洗錢集團基資不詳之上游成員，至113年8月止，李○安等8人以此方式為該詐欺集團洗錢金額共計2億992萬2,791元。案係北部地區機動工作站偵辦移送，並經臺灣新北地方檢察署檢察官起訴。

(7) 梁○敏等人設立詐欺機房案

緣於113年4月間，梁○敏、林○堯、陳○瑜、孔○浩、羅○權與暱稱為「魚」之男性(下稱：「魚」男)等人組成以實施詐術手段，具持續性、牟利性及結構性之詐欺犯罪組織(下稱：本案詐欺集團)，基於3

人以上加重詐欺取財及洗錢之犯意聯絡，共同籌劃設置詐欺機房，由梁員出資支應詐欺集團成員薪資及設備維運開銷等費用，「魚」男則自大陸地區陸續進口7臺DMT設備及負責遠端操作設定，並僱用林員在臺管理DMT設備；另由機房上手陳員轉介孔員予「魚」男，由「魚」男提供3萬元指示孔員承租機房處所及進口內含DMT設備之包裹，另孔員依「魚」男指示向陳員拿取1臺V牌工作筆電，連同DMT設備一併交予林員放置於機房處所；孔員則再轉介羅員予「魚」男作為機房處所承租人頭，林員等人為規避司法調查，在桃園地區尋址，分別至「環南路機房」、「榮民路機房」「梨園巷機房」及「文化街機房」等4處輪流架設DMT設備，林員依「魚」男指示將本案DMT設備及網路路由器串接網路線，並使用前述筆電連接網路下載安裝遠端控制軟體，由「魚」男進行遠端設定及操作，提供跨境詐欺機房使用上述中繼型話務系統機房跳板服務，將上述跨境網路電話落地轉為一般電信訊號，由境外詐欺機房成員透過DMT設備運作之手機門號，以「猜猜我是誰」及「假冒檢警」等詐術，假冒親友或金管會人員、刑大警官等公務員身分，誘騙被害人陷於錯誤而配合交付現金予同夥車手或匯款至指定人頭帳戶，藉此掩飾或隱匿詐欺犯罪所得來源及去向，避免遭司法機關循線查緝，而本案詐欺機房（即「梨園巷機房」及「文化街機房」）持續運作至113年

8月間始經本局中部地區機動工作站及桃園市調查處共同破獲。案係中部地區機動工作站偵辦移送，並經臺灣桃園地方檢察署檢察官起訴。

(8) 蘇○艎等人經營電詐水房涉嫌洗錢案

蘇○艎等8人，意圖為自己不法之所有，共同基於詐欺大陸地區人民之犯意聯絡，於111年6月間設立邁○企業社，並以每月2萬5,000元代價，覓由徐○鴻擔任人頭負責人，另承租承○大樓建置博弈詐騙機房，陸續招募陳○杉等17人加入集團擔任機房成員，利用通訊軟體Telegram或Wechat，佯稱跟隨「帶單老師」於「MAX」網站下注足球賽事，透過「穩賺不賠」、「35天獲利翻倍」、「足球反波膽是投資非賭博」且「隨時可出金」等不實話術，招攬被害人支付USDT予集團指定之代收付業者，並提供僅限大陸地區IP始能登入之「MAX」網站網址，供被害人註冊加入由機房成員創設之Telegram群組，機房成員於群組內分飾「MAX」會員及「帶單老師」，營造下注賺取高額獲利之假象，實則由機房成員自「MAX」網站系統後台偽造勝率及獲利金額，被害人則因跟隨「帶單老師」下注賺取小利且順利出金，誤信招攬話術屬實進而持續投入更多金錢，倘遇被害人持續申請出金，機房成員即以下列手法拒絕出金，並以解鎖帳號須查核身分為由，騙取被害人手持證件照相後即封鎖被害人，詐騙手法分述如次：(一)依MAX網站下注規則，

申請領取MAX網站發送彩金活動之會員，須提高相較本金30倍之下注額度始能申請出金，機房成員再透過後台系統擅自以被害人帳號申請領取活動彩金，使該帳號因出金門檻驟增30倍而無法出金。(二)MAX網站設有會員密碼輸入錯誤達5次者，即自動封鎖會員帳號之機制，會員須藉變更帳號密碼解鎖，並附48小時不得出金限制。機房成員再利用該設定反覆使被害人帳號遭系統封鎖。而縱使被害人申請變更帳號密碼，也受48小時出金限制。(三)機房成員惡意冠以空泛之「違反平台規定」事由致被害人帳號遭封鎖，機房成員復以遠端系統擅自操作被害人帳號，刻意以甫經完賽之比分下注，復因MAX網站採「反波膽」規則，下注比分與賽事結果比分相同反而賠付本金，致使被害人帳號內本金虧盡無法出金。本案被害人入金之USDT經多層化移轉至同夥楊○韻實質控管之非託管錢包，蘇○艎再循個人幣商以非託管錢包交易途徑，將上開USDT陸續兌換為新臺幣現鈔，自111年7月至112年10月間，共計詐取不法所得USDT 3,371萬7,781.6枚，折合新臺幣10億2,520萬9,528元。案係南部地區機動工作站偵辦移送，並經臺灣臺中地方檢察署檢察官起訴。

(9) 源○公司陳○志等涉嫌詐欺案

陳○志係源○公司負責人，與源○公司其他經營階層均明知自107年初起，源○公司之財務及營運狀況

不佳，已無實際經營公司及交易履約之真意，亦明知應據實記入源○公司財務帳冊，惟見近年鋼鐵市場逐漸熱絡，鋼價持續上漲，竟共同意圖為自己或他人不法所有，基於對供應廠商和銀行詐欺取財、明知為不實事項而填製不實會計憑證記入帳冊致使財務報表發生不實結果及行使業務登載不實文書之犯意聯絡，從事以下犯行：(一) 為取信鋼胚供應廠商日商M○公司及其臺灣子公司美○公司，製作佯裝源○公司獲利逐年上升之不實107年度至109年1月至6月損益表及資產負債表等財務報表予M○公司及美○公司，致使該2公司相關主管及承辦人員陷於錯誤，同意陳○志等人提出之要求，一改過往以信用狀交易之方式，改依信用額度進行信用交易，並據此分別調升源○公司信用額度為650萬美元及新臺幣283萬5,000元，由M○公司於109年8月及10月間預先交付價值達620萬4,629.22美元鋼胚，以及美○公司於109年10月至12月間預先交付價值達新臺幣8,406萬7,862元鋼胚。嗣109年12月間因源○公司屆期仍未清償貨款，經M○公司與美○公司向源鋼公司催討，始知真實財務報表內新增之「暫付款」科目揭露未記載之鉅額債務，金額達新臺幣13億6,850萬6,576元，M○公司與美○公司因而各受有620萬4,629.22美元及新臺幣8,406萬7,862元之損害。(二) 為能順利向銀行申貸取得融資款項及避免遭抽銀根，陳○勇等人另持源○公司前揭不實財務報表

掩蓋源○公司虧損事實並營造歷年均有獲利之假象，向遠東國際商業銀行、板信商業銀行、華南商業銀行、全國農業金庫、第一商業銀行、中國輸出入銀行等6家銀行申貸，致使6家銀行人員陷於錯誤，錯估源○公司實際營運情況，進而通過授信審核並動撥款項予源○公司，詐得6家銀行共計新臺幣124億5,749萬3,271元。案係本局高雄市調查處偵辦移送，並經臺灣高雄地方檢察署檢察官起訴。

(二) 侵占案件

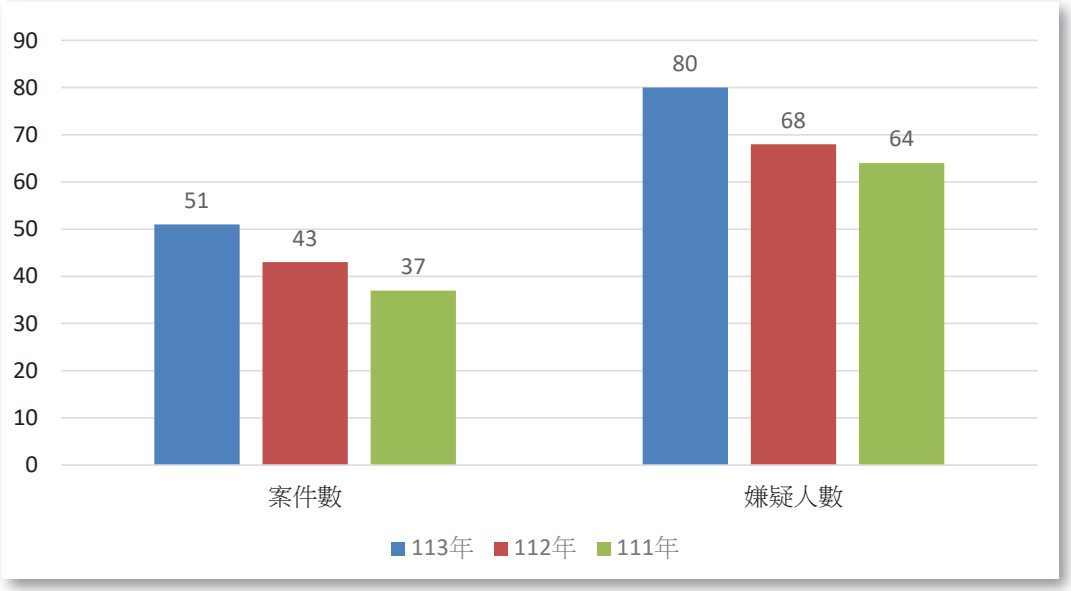
1. 數據比較：

113年移送侵占案件51案，較112年之43案，增加18.6%，較111年之37案，增加37.84%；嫌疑人80人，較112年之68人，增加17.65%，較111年之64人，增加25%；涉案標的26億3,154萬3,788元，較112年之21億6,739萬8,280元，增加21.41%，較111年之37億2,215萬8,252元，減少29.3%。(詳表1.03、1.04、1.08及圖1.07)

表1.08 近3年侵占案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	51	80
112年	43	68
111年	37	64

圖1.07 近3年侵占案件數及嫌疑人數比較



案件型態：

(1)普通侵占5案。

(2)公務公益侵占5案。

(3)掏空資產之業務侵占12案(亦列為企業貪瀆案件)。

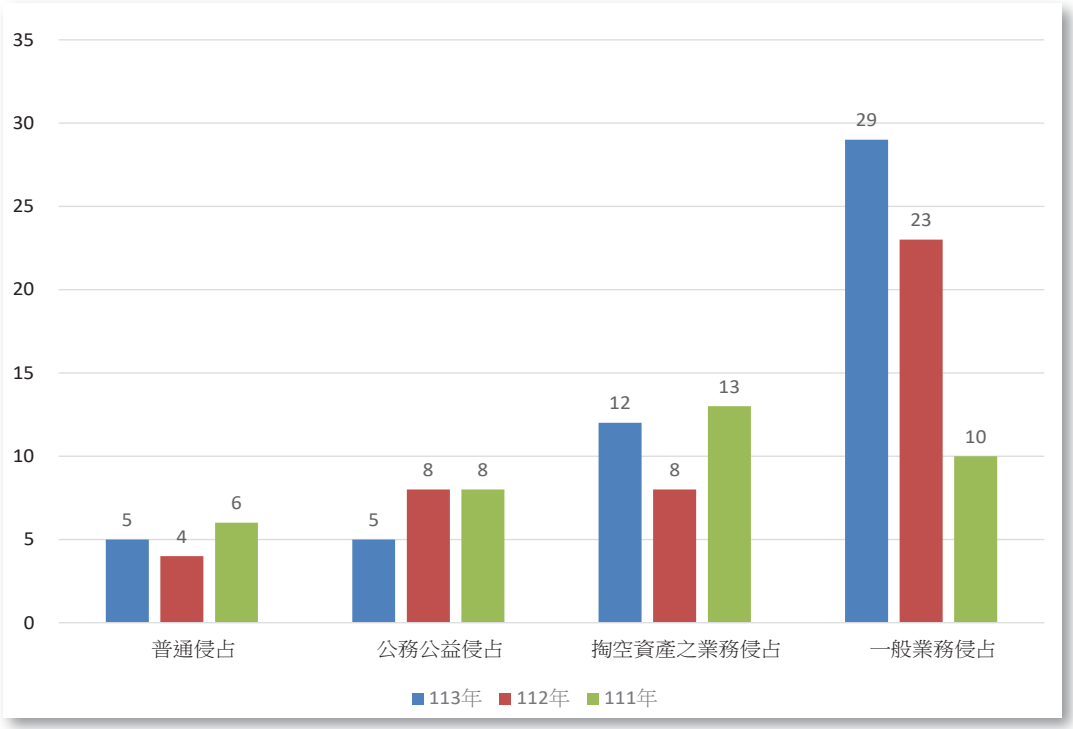
(4)一般業務侵占29案。

(詳表1.03、1.08-1及圖1.08)

表1.08-1 近3年侵占案件型態比較

型　　態	112年	111年	110年
普通侵占	5	4	6
公務公益侵占	5	8	8
掏空資產之業務侵占	12	8	13
一般業務侵占	29	23	10

圖1.08 近3年侵占案件型態比較



2.重要案例：(於企業肅貪工作項下列出)

(三) 背信案件

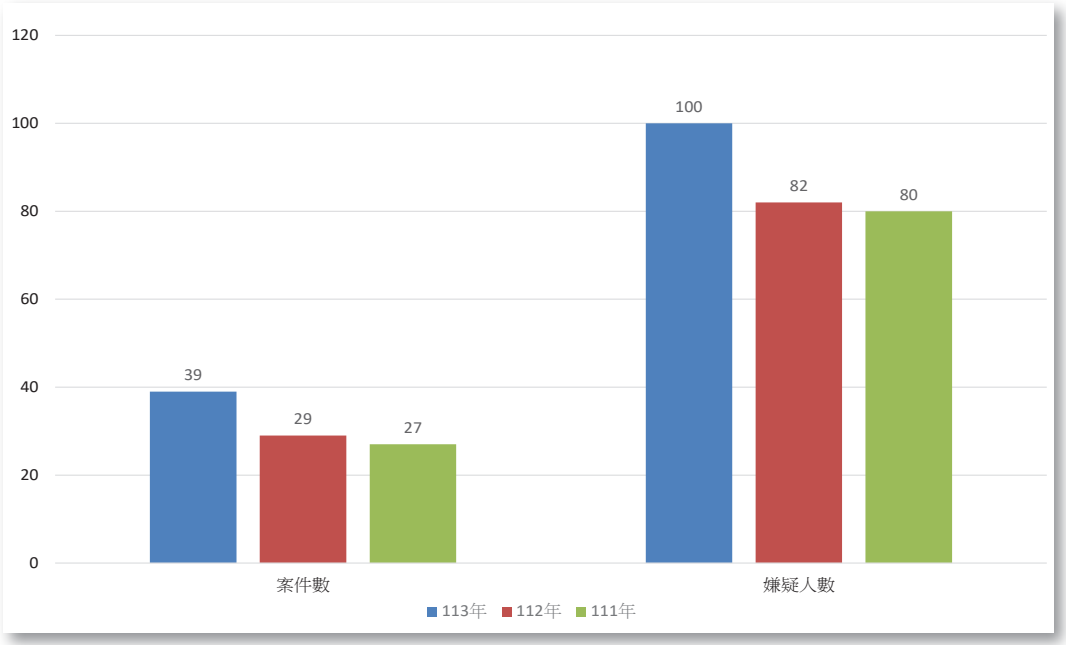
1. 數據比較：

113年移送背信案件39案，較112年之29案，增加34.48%，較111年之27案，增加44.44%；嫌疑人100人，較112年之82人，增加21.95%，較111年之80人，增加25%；涉案標的48億3,944萬4,126元，較112年之144億5,762萬6,623元，減少66.53%，較111年之58億2,008萬6,160元，減少16.85%。(詳表1.03、1.04、1.09及圖1.09)

表1.09 近3年背信案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	39	100
112年	29	82
111年	27	80

圖1.09 近3年背信案件數及嫌疑人數比較



案件型態：

(1)掏空資產之背信15案(亦列為企業貪瀆案件)。

(2)一般背信24案。

2. 重要案例：(於企業肅貪工作項下列出)

(四)重利案件

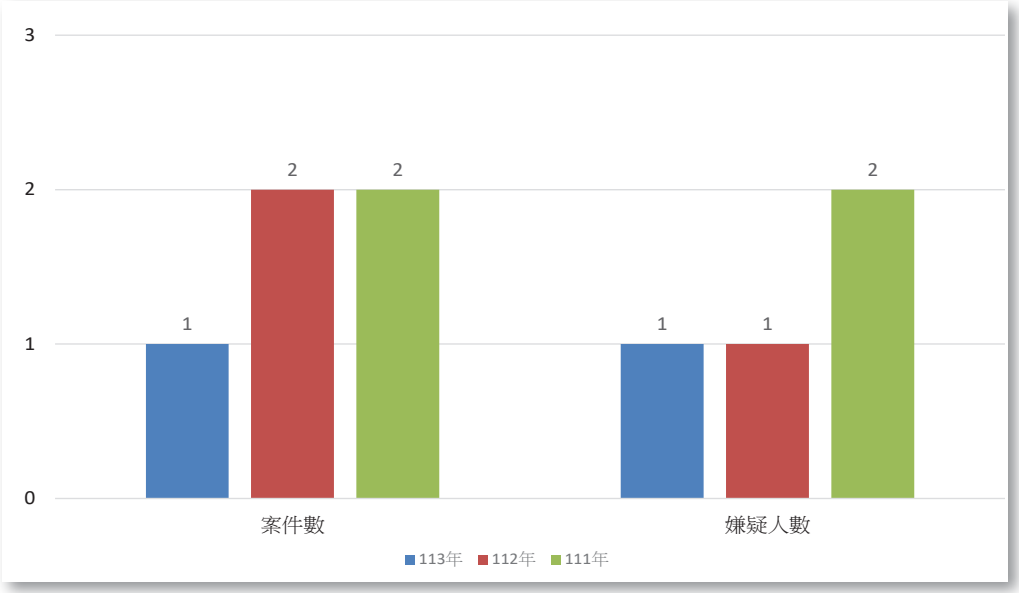
1. 數據比較：

113年移送重利案件計1案，較112年之2案，減少50%，較111年之2案，減少50%；嫌疑人1人，較112年之2人，減少50%，較111年之2人，減少50%；涉案標的1,260萬元，較112年之201萬7,506元，增加524.53%，較111年之2,345萬7,000元，減少46.28%。(詳表1.03、1.04、1.10及圖1.10)

表1.10 近3年重利案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	1	1
112年	2	1
111年	2	2

圖1.10 近3年重利案件數及嫌疑人數比較



2. 重要案例：略。

(五)走私案件

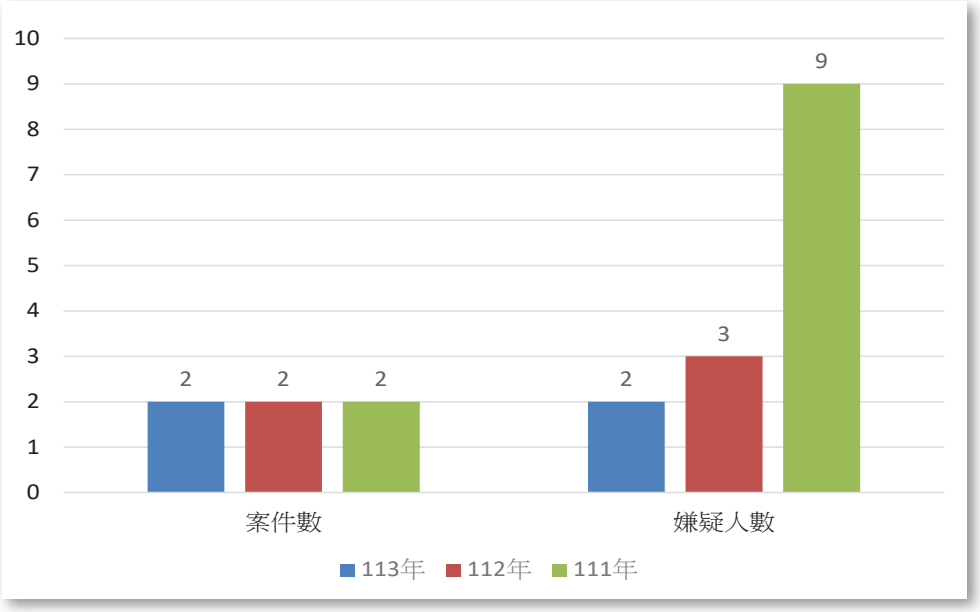
1. 數據比較：

113年移送走私案件2案，較112年之2案，無增減，較111年之2案，減少75%；嫌疑人2人，較112年之3人，減少33.33%，較111年之9人，減少77.78%；涉案標的291萬5,287元，較112年之20萬9,902元，增加1,288.88%，較111年之2,357萬4,033元，減少87.63%。(詳表1.03、1.04、1.11及圖1.11)

表1.11 近3年走私案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	2	2
112年	2	3
111年	2	9

圖1.11 近3年走私案件數及嫌疑人數比較



案件型態：

(1)貨櫃走私2案。

(2)漁船走私0案。

(3)夾帶走私0案。

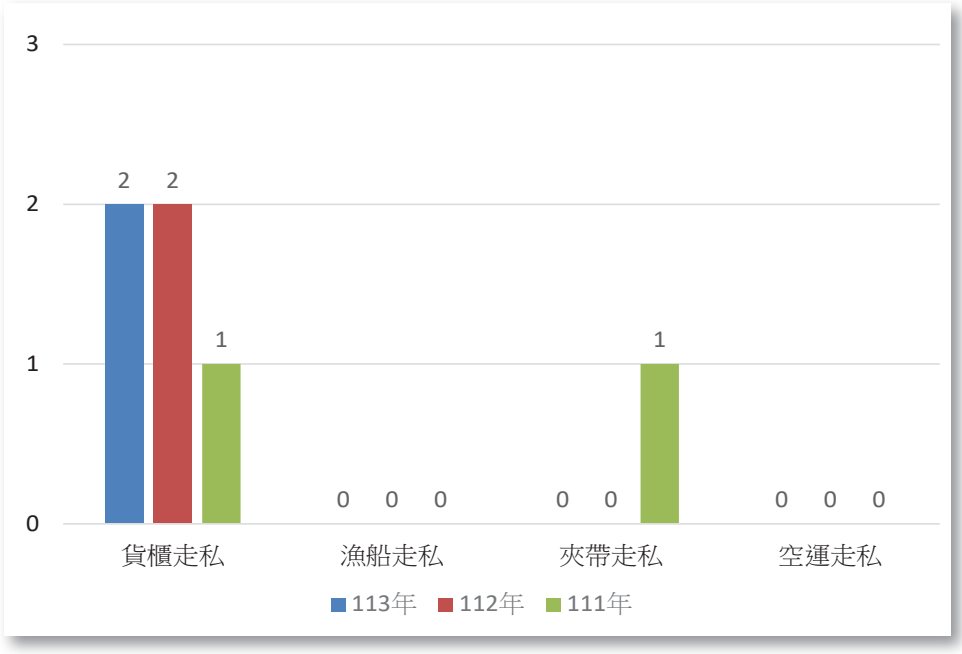
(4)空運走私0案。

(詳表1.表1.12及圖1.12)

表1.12 近3年走私案件型態比較

型　　態	113年	112年	111年
貨櫃走私	2	2	1
漁船走私	0	0	0
夾帶走私	0	0	1
空運走私	0	0	0

圖1.12 近3年走私案件型態比較



2. 重要案例：

喬○公司曾○釜等涉嫌違反懲治走私條例案

曾○釜係喬○公司負責人，林○豪為日○公司實際負責人，均以買賣魚貨為業，渠等明知大陸地區冷凍牡蠣係不准輸入之管制進口物品，一次私運之完稅價格超過10萬元或重量超過1千公斤者，屬於行政院依懲治走私條例第2條第3項規定公告之「管制物品管制品項及管制方式」所列之管制進口物品，不得私運進口及銷售，竟為私運進口大陸地區冷凍牡蠣來臺銷售牟利，先由曾○釜基於私運管制物品進口之犯意，於110年9月間，向自稱「楊○榮」之大陸地區人士購買由福建省G○公司售出之冷凍牡蠣2萬4,000公斤，並委由原○公司填寫貨物名稱為「FROZEN SALTED OYSTER MEAT」（即貨名「已調製或保藏之牡蠣，冷凍者」）之進口報單，於110年9月27日經財政部關務署高雄關進口入臺，完稅價格計為166萬3,500元；林○豪再基於銷售走私物品之犯意，於111年1月間，以196萬8,000元價格（每公斤單價82元）向曾○釜購買前揭2萬4,000公斤牡蠣，並全數銷售予魚市場客戶獲利。曾○釜及林○豪所為，係分別觸犯懲治走私條例第2條第1項之私運管制物品進口罪嫌及同法第3條第1項之銷售走私物品罪嫌。案係航業調查處高雄調查站偵辦移送，並經臺灣高雄地方檢察署檢察官起訴。

(六)違反稅捐稽徵法案件

1. 數據比較：

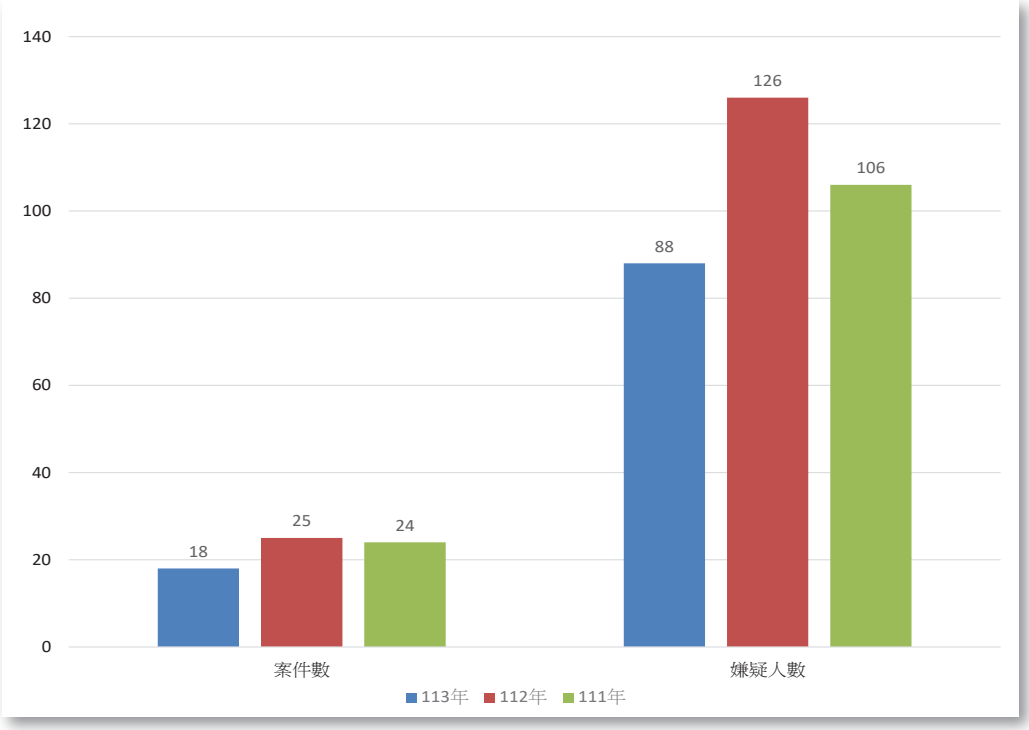
113年移送違反稅捐稽徵法案件18案，較112年之25案，減少28%，較111年之24案，減少24%；嫌疑人

88人，較112年之126人，減少30.16%，較111年之106人，減少16.98%；涉案標的96億8,900萬3,745元，較112年之52億8,579萬4,965元，增加83.3%，較111年之118億8,417萬9,870元，減少18.47%。(詳表1.03、1.04、1.13及圖1.13)

表1.13 近3年違反稅捐稽徵法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	18	88
112年	25	126
111年	24	106

圖1.13 近3年違反稅捐稽徵法案件數及嫌疑人數比較



案件型態：

(1)納稅義務人漏稅18案。

(2)違反代徵扣繳義務15案。

(3)教唆或幫助漏稅0案。

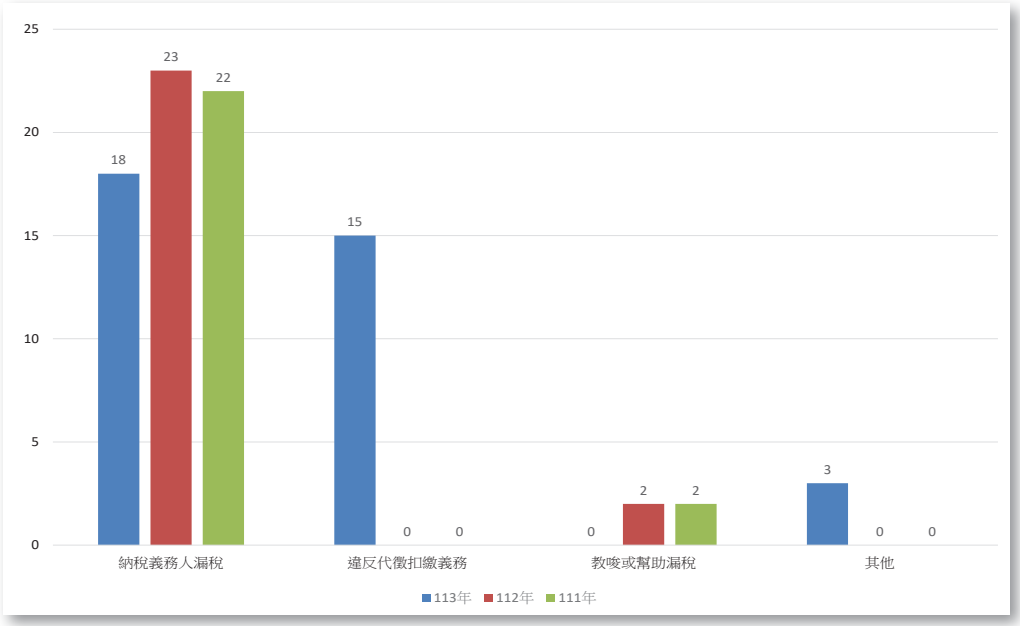
(4)其他3案。

(詳表1.14及圖1.14)

表1.14 近3年違反稅捐稽徵法案件型態比較

型　　態	113年	112年	111年
納稅義務人漏稅	18	23	22
違反代徵扣繳義務	15	0	0
教唆或幫助漏稅	0	2	2
其他	3	0	0

圖1.14 近3年違反稅捐稽徵法案件型態比較



2.重要案例：略。

(七)偽變造貨幣案件

1. 數據比較：

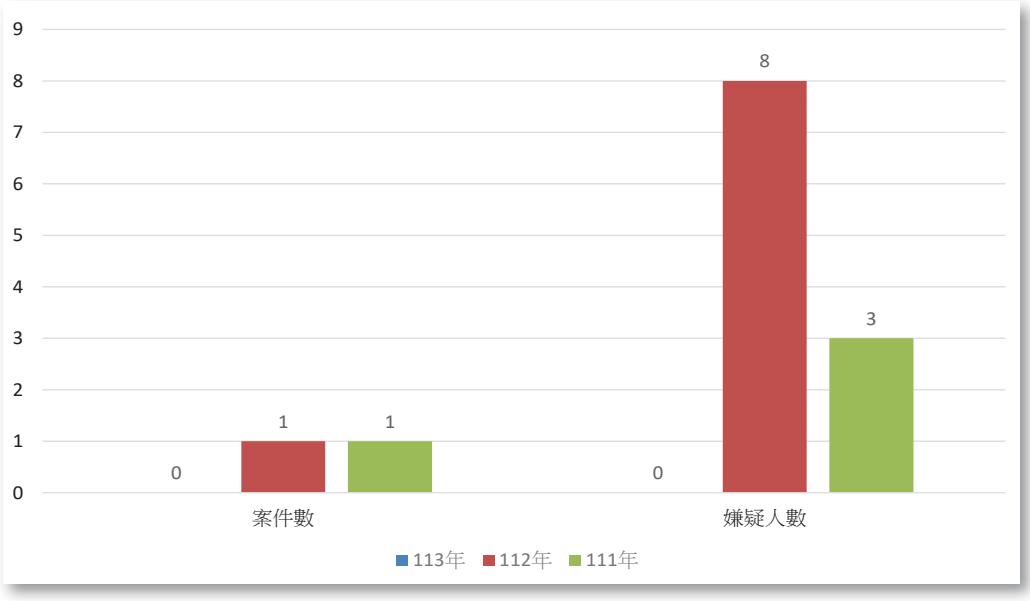
113年移送偽變造貨幣案件計0案，較112年之1案減少，較111年之1案減少；嫌疑人0人，較112年之8人減少，較111年之3人減少；涉案標的0元，較112年之1億5,367萬200元減少，較111年之785萬9,000元減少。(詳表1.03、1.04、1.15及圖1.15)

2.重要案例：略。

表1.15 近3年偽變造貨幣案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	0	0
112年	1	8
111年	1	3

圖1.15 近3年偽變造貨幣案件數及嫌疑人數比較



(八) 偽變造有價證券案件

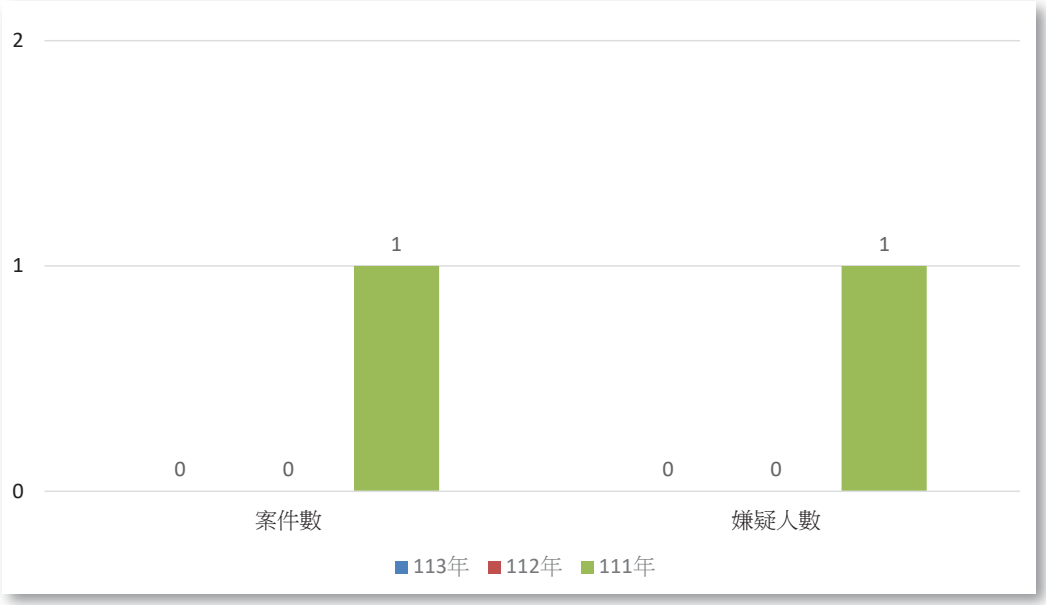
1. 數據比較：

113年移送偽變造有價證券案件計0案，較112年之1案減少，較111年之0案，無增減；嫌疑人0人，較112年之1人減少，較111年之0人，無增減；涉案標的0元，較112年之638萬元減少，較111年之0元，無增減%。(詳表1.03、1.04、1.16及圖1.16)

表1.16 近3年偽變造有價證券案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	0	0
112年	0	0
111年	1	1

圖1.16 偽變造有價證券案件數及嫌疑人數比較



2.重要案例：略。

(九) 侵害智慧財產權案件

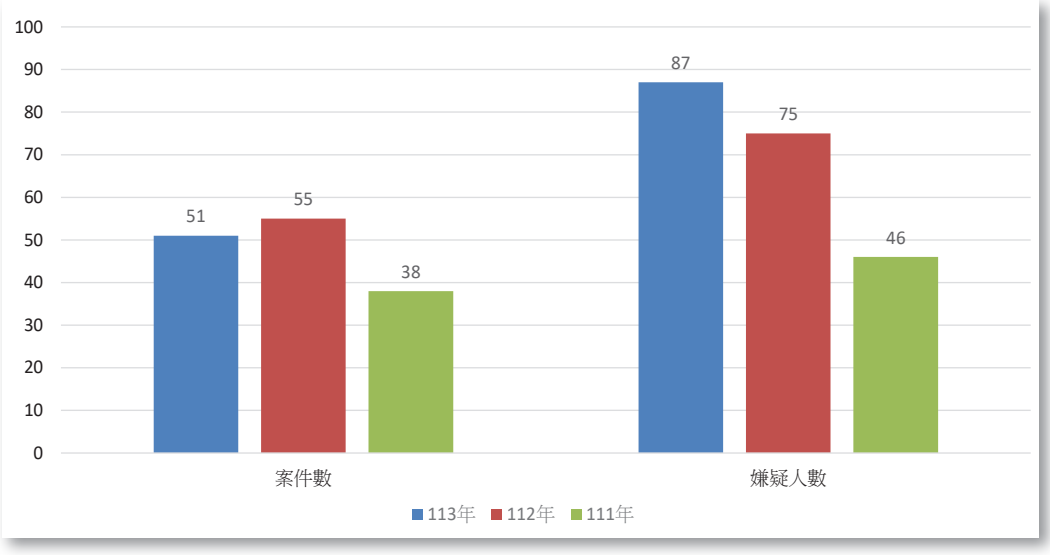
1. 數據比較：

113年移送侵害智慧財產權案件51案，較112年之55案，減少7.27%，較111年之38案，增加34.21%；嫌疑人87人，較112年之75人，增加16%，較111年之46人，增加89.13%；涉案標的43億6,717萬7,055元，較112年之8億639萬5,683元，增加441.57%，較111年之23億359萬6,389元，增加89.358%。(詳表1.03、1.04、2.17及圖1.17)

表1.17 近3年侵害智慧財產權案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	51	87
112年	55	75
111年	38	46

圖1.17 近3年侵占智慧財產權案件數及嫌疑人數比較



案件型態：

(1)違反商標法36案。

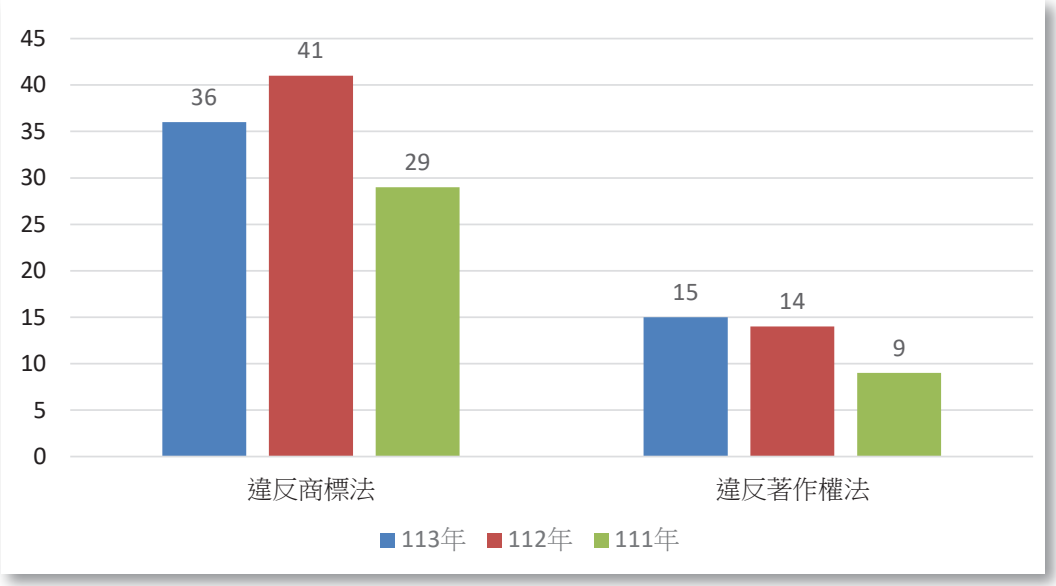
(2)違反著作權法15案。

(詳表1.03、1.18及圖1.18)

表1.18 近3年侵害智慧財產權案件型態比較

型　　態	113年	112年	111年
違反商標法	36	41	29
違反著作權法	15	14	9

圖1.18 近3年侵害智慧財產權案件型態比較



2. 重要案例：

(1) 大○公司涉嫌違反著作權法案

黃○儀係大○公司總處長，主要負責管理機構設計部、製程開發部、軟體部、影像部、電控部等5個部門，與其他研發部門之業務，緣101年9月迄112年3月間，大○公司向M○公司在臺經銷商新○公司陸續購買用於視覺影像辨識之電腦軟體（下稱：本案軟體）開發版9套，每套軟體均配置一授權硬體鎖（亦即1組授權序號僅供1臺電腦）安裝及使用。為因應授權硬體鎖故障等突發狀況，新○公司另依據客戶需求，多次提供有效期限為1個月之本案軟體試用版序號作為臨時替代方案，惟大○公司人員卻以試用序號使用本案軟體於大量機臺上，致未購買足額本案軟體正版授權。迄107年12月間，M○公司要求新○公司嚴格審核本案軟體試用版序號之發放，新○公司轉知大○公司108年2月起不再提供本案軟體試用序號。黃○儀等人明知本案軟體係係著作權法第5條第1項第10款所稱之電腦程式著作，著作財產權人為M○公司，未經M○公司同意或授權，不得擅自非法重製，詎共同基於違反著作權法之犯意聯絡，竟於接獲消息後，未經M○公司同意或授權之情形下，以軟體虛擬網路卡之功能破解原廠驗證機制，並自行撰寫本案軟體破解安裝之SOP（標準作業程序）供研發部門使用，大○公司以此破解方式安裝至原產線上運作之機臺，使該等機臺在未購買足額正版授權序號下仍得以正常稼動。嗣後，因大○公司產線新上架機臺

均以母碟對拷方式進行安裝，大○公司持續偽造本案軟體驗證網卡之MAC位址，規避本案軟體原廠驗證機制，進而順利安裝本案軟體在該等母碟內，再交由不知情之設備組部門員工以母碟對拷方式，將本案軟體大量非法重製於大○公司之產線機臺電腦設備，大○公司涉嫌違反著作權法。案係中部地區機動工作站偵辦移送，並經臺灣臺中地方檢察署檢察官起訴。

(2) 王○凱等涉嫌違反商標法案

王○凱等人於高雄市、臺南市、屏東縣等地之夜市設攤，以販售歐美品牌拖鞋為業，為從事業務之人。渠等明知「NIKE」之商標名稱、圖樣係荷蘭商耐克創新有限合夥公司向我國經濟部智慧財產局申請註冊登記，取得商標專用權，現仍在商標專用期間內，未經商標權人之同意或授權，不得於同一或類似商品使用相同或類似商標，亦不得意圖販售而輸入該等仿冒商標商品，詎為牟取不法利益，竟基於輸入仿冒「NIKE」商標貨品來臺販售之犯意，自112年2月至113年1月間，先透過「淘寶」、「阿里巴巴」等大陸購物平臺向不詳之電商業者以不詳之價格採購上述仿冒商標拖鞋商品，並以王○凱父親名義，委託不知情快遞業者製作進口快遞貨物簡易申報單輸入來臺入關後暫置於王○良住所處，續由王○凱將前述仿冒「NIKE」商標拖鞋運至高雄市、臺南市、屏東縣等地之夜市、廟會市集活動現場設攤販售予不特定大眾，高雄市調查處於113年3月間發動搜索，於王○良家中查獲

「NIKE」等商標仿冒拖鞋942雙，每雙市值1,000元，總計前揭仿冒商品侵權市值共計94萬2,000元。案係高雄市調查處偵辦移送，並經臺灣高雄地方檢察署檢察官起訴。

(十) 違反菸酒管理法案件

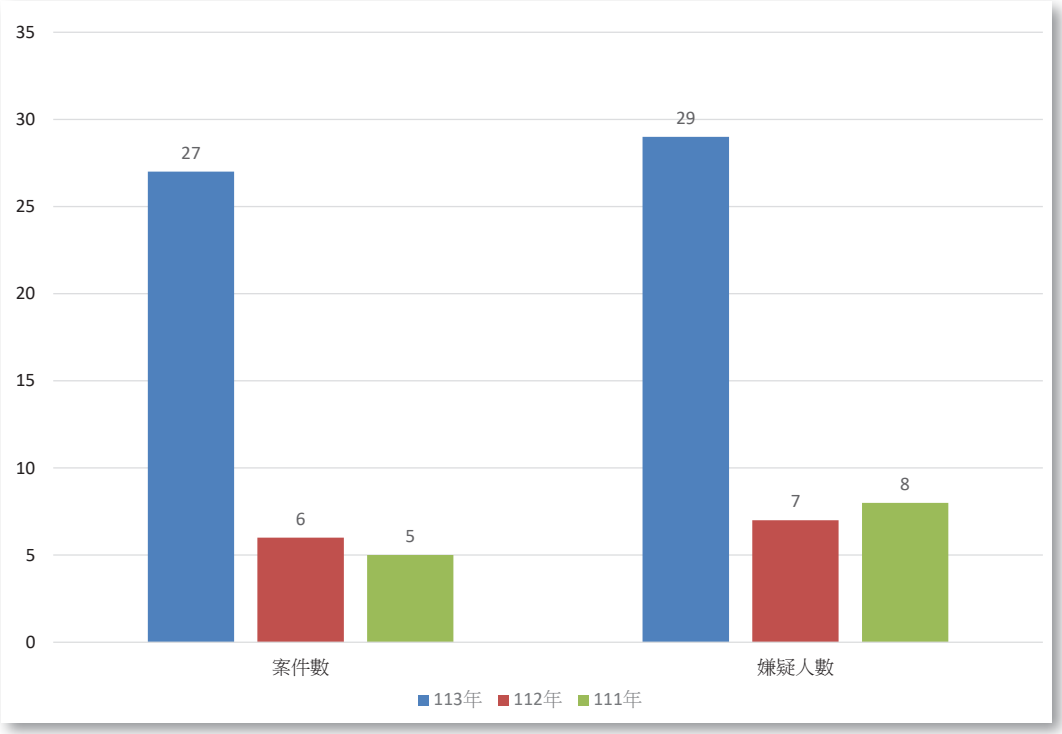
1. 數據比較：

113年移送違反菸酒管理法案件27案，較112年之6案，增加350%，較111年之5案，增加440%；嫌疑人29人，較112年之7人，增加314.29%，較111年之8人，增加262.5；涉案標的7,962萬6,165元，較112年之971萬7,780元，增加719.39%，較111年之6,502萬9,310元，增加22.45%。(詳表1.03、1.04、1.19及圖1.19)

表1.19 近3年違反菸酒管理法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	27	29
112年	6	7
111年	5	8

圖1.19 近3年違反菸酒管理法案件數及嫌疑人數比較



2. 重要案例：

葉○豪涉嫌違反菸酒管理法案

葉○豪係誠○公司業務人員，亦於蝦皮網站經營網拍，為從事業務之人，明知未領有財政部核發之菸酒進口業許可執照或同意文件，不得輸入菸酒產品，竟基於輸入私菸之犯意，於113年2月間委託臺籍日本賣家黃○芸向日本當地菸商及便利商店購買IQOS加熱式菸草（下稱：加熱菸）500餘條（1條10盒，每盒20支），單價為每條1,623元，黃○芸依約於113年2月26日至同年3月15日間分批寄送來臺，經財政部關務署基隆關人員查驗發現，

夾藏加熱菸共計5,131盒及加熱主機3件，核計市價129萬250元。案係航業調查處基隆調查站偵辦移送，並經臺灣士林地方檢察署檢察官緩起訴。

(十一)違反營業秘密法案件(亦列為企業貪瀆案件)

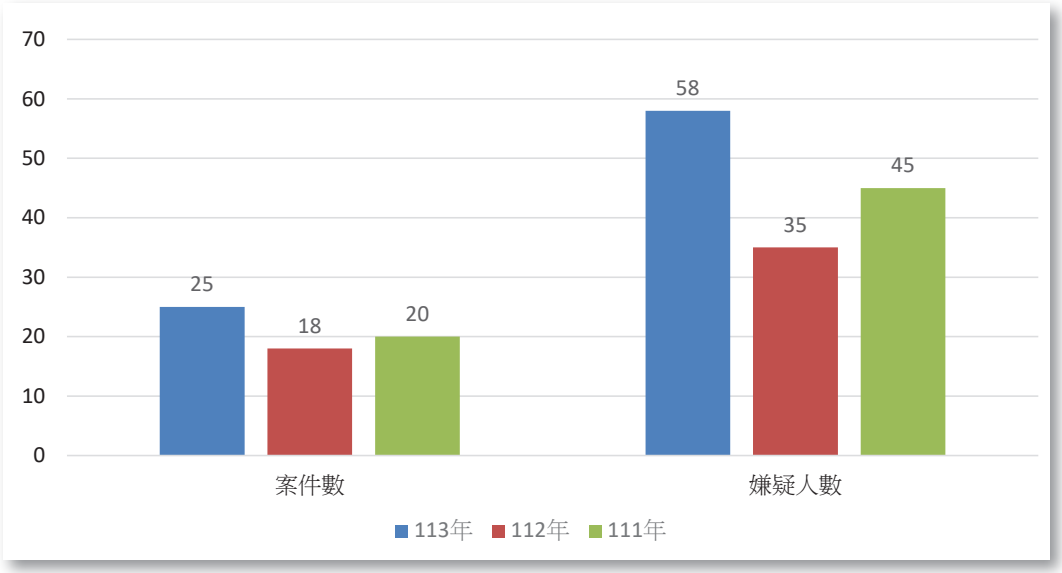
1. 數據比較：

113年移送違反營業秘密法案件25案，較112年之18案，增加38.89%，較111年之20案，增加25%；嫌疑人58人，較112年之35人，增加65.71%，較111年之45人，增加28.89%；涉案標的335億5,785萬5,885元，較112年之1,076億9,995萬340元，減少68.84%，較111年之997億4,031萬4,937元，減少66.35%。(詳表1.03、1.041.04、1.20及圖1.20)

表1.20 近3年違反營業秘密法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	25	58
112年	18	35
111年	20	45

圖1.20 近3年違反營業秘密法案件數及嫌疑人數比較



2. 重要案例：(於企業肅貪工作項下列出)

(十二) 違反證券投資信託及顧問法案件

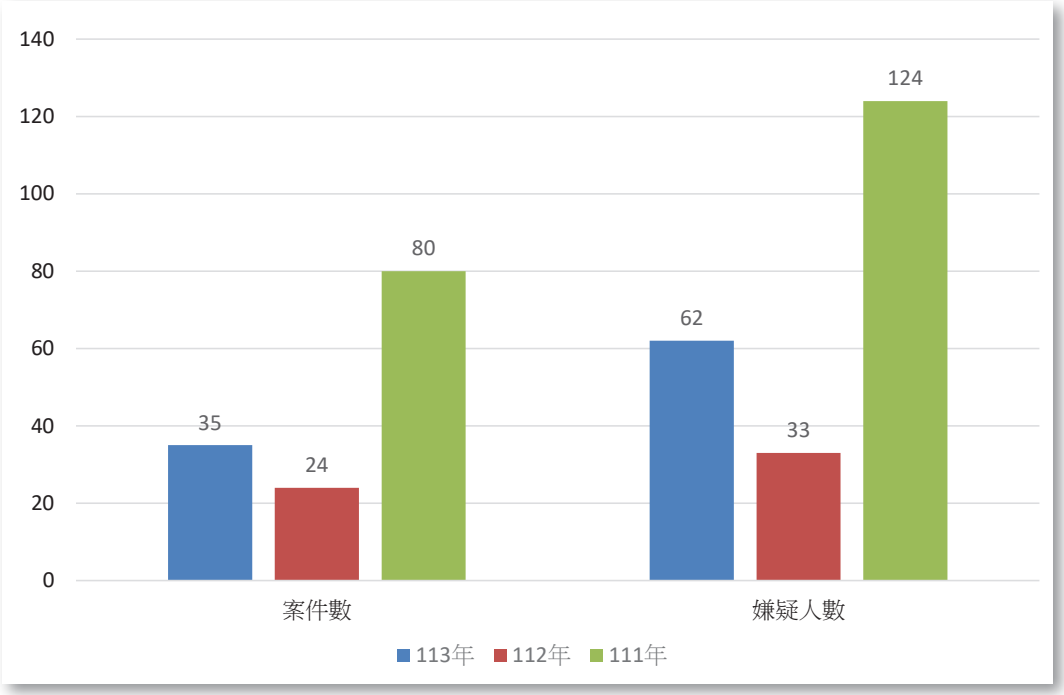
1. 數據比較：

113年移送證券投資信託及顧問法案件35案，較112年之24案，增加45.83%，較111年之80案，減少56.25%；嫌疑人62人，較112年之33人，增加87.88%，較111年之124人，減少50%；涉案標的8億2,427萬5,803元，較112年之4億2,297萬6,049元，增加94.88%，較111年之211億1,125萬455元，減少96.1%。(詳表1.03、1.04、1.21及圖1.21)。

表1.21 近3年違反證券投資信託及顧問法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	35	62
112年	24	33
111年	80	124

圖1.21 近3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：

(1) 富〇投信公司基金經理人林〇宏等涉嫌違反證券投資信託及顧問法案

林〇宏係富〇投信公司基金經理人，負責受託管理與操作「富〇基金」等專案，對基金投資標的具有

下單決策權，渠明知身為證券投資信託及顧問法第3條第2項所稱「證券投資信託事業」之經理人，應依同法及「證券投資信託事業負責人及業務人員管理規則」暨「證券投資信託事業證券投資顧問事業經營全權委託投資業務管理辦法」等規定執行業務，且依富○投信公司「內部人員管理規範」及「富○金融控股公司暨子公司投資管理業務員公行為政策」有關經理人使用本人、配偶、未成年子女及利用他人名義持有之證券帳戶買賣國內上市、上櫃及興櫃股票，應進行申報並取得富○投信公司法令遵循主管核准等，不得以職務上所知悉之消息洩漏他人或利用職務及運用證券投資信託基金為自己或他人從事有價證券及其相關商品買賣而謀取不當利益，竟於106年9月1日至110年5月9日期間，受託管理與操作富○基金時，違背上開法令及公司內部規範，利用參與公司每日上午召開之晨會、每兩週之「基金經理人績效檢討會議」、每月之「投資管理團隊」等內部會議場合，得知個股產業細節，及研究員、基金經理人分析與推薦核心股票納入基金標的股票池結果，或藉由研究員撰寫投資研究報告等職務上機會，獲悉研究員或其他基金經理人之最新產經要聞報告、即時性投資訊息，嗣為賺取私人股票價差利益，與具共同犯意之妻王○葳，分別借用友人李○賢、宋○心之證券帳戶及對應之股款交割帳戶，以手機或電腦網路下單交易與本人受託管理與操

作之富○基金持有相同標的之上市、上櫃公司股票，操作方式係利用旗下掌管之基金大量買進至該檔標的股價上漲之際，反手分批出脫手中所持有與基金相同標的之全部股票，或提前於基金賣出標的前，先行分批獲利了結或當沖，藉此賺取買賣股票價差之不法利益，獲利總計2億4,528萬2,780元。案係臺北市調查處偵辦移送，並經臺灣新北地方檢察署檢察官起訴。

(2) 元○投信公司基金經理人吳○霖等涉嫌違反證券投資信託及顧問法案

吳○霖係元○投信公司臺股暨大中華投資部專業資深經理，負責操作該公司旗下「元○基金」，對基金投資之標的具有下單決策權，係證券投資信託及顧問法所規定「證券投資信託事業」之經理人，亦為薛○公司實際負責人；葉○宣係吳○霖前公司同事，為薛○公司員工。渠等於108年7月15日至108年11月10日期間，由吳○霖自元○投信公司內部取得個股分析報告，獲悉相關投資訊息及元○基金預定買賣標的，經與葉○宣共同討論後，由吳○霖擇定標的，再以薛○公司證券帳戶下單交易，於同日或前日先行買進與元○基金相同標的股票，再利用該基金大量買進後該檔股票股價上漲之際，予以賣出或現股當沖，或提前於該基金賣出標的股票前，資券當沖該檔股票，葉○宣則負責紀錄每日股票交易及損益情形，藉此從中牟取不法利益共計55萬3,400元。迨至109年間，金管會

查核元○投信公司時，發現薛○公司與元○基金下單標的及期間明顯高度雷同，認吳○霖有洩密之事實，遂於110年1月18日裁罰元○投信公司，致該公司受有60萬元行政罰鍰之損害。案係臺北市調查處偵辦移送，並經臺灣臺北地方檢察署檢察官起訴及臺灣臺北地方法院判決。

(十三) 違反證券交易法案件(亦列為企業貪瀆案件)

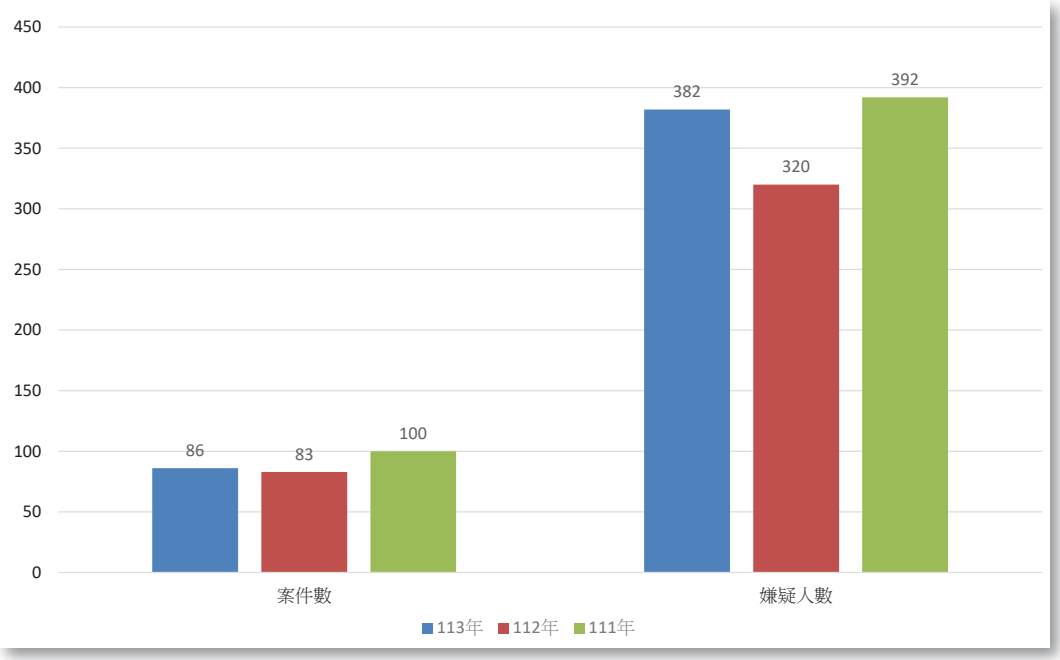
1. 數據比較：

113年移送違反證券交易法案件86案，較112年之83案，增加3.61%，較111年之100案，減少14%；嫌疑人382人，較112年之320人，增加19.38%，較111年之392人，減少2.55%；涉案標的166億1,098萬5,487元，較112年之50億8,903萬6,951元，增加226.41%，較111年之59億60萬6,409元，增加181.51%。(詳表1.03、1.04、1.22及圖1.22)

表1.22 近3年違反證券交易法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	86	382
112年	83	320
111年	100	392

圖1.22 近3年違反證券交易法案件數及嫌疑人數比較



案件型態：

(1) 未經許可募集、發行2案。

(2) 詐偽募集或發行3案(亦列為企業貪瀆案件)。

(3) 違約交割0案(亦列為企業貪瀆案件)。

(4) 異常交易操縱股價13案(亦列為企業貪瀆案件)。

(5) 內線交易23案(亦列為企業貪瀆案件)。

(6) 非常規交易1案(亦列為企業貪瀆案件)。

(7) 特別背信、侵占18案(亦列為企業貪瀆案件)。

(8) 財報不實4案(亦列為企業貪瀆案件)。

(9) 律師、會計師簽證不實0案(亦列為企業貪瀆案件)。

(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21案。

(12) 不實資訊操縱股價0案(亦列為企業貪瀆案件)。

(13) 其他方式操縱股價0案(亦列為企業貪瀆案件)。

(14) 違法私募0案(亦列為企業貪瀆案件)。

(15) 不法併購0案(亦列為企業貪瀆案件)。

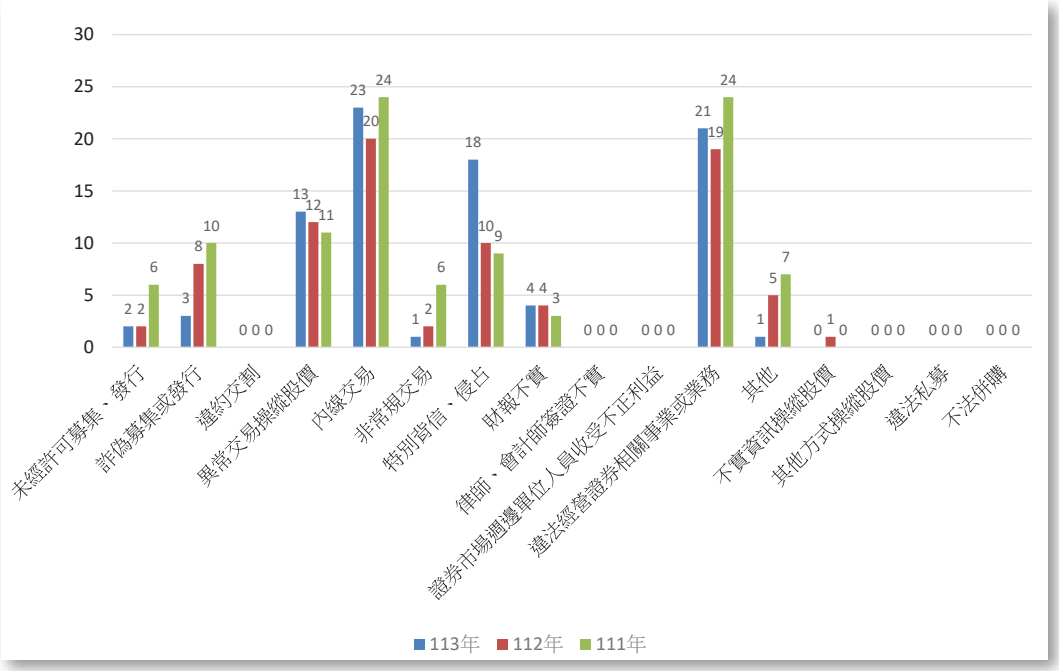
(16) 其他1案。

(詳表1.23及圖1.23)

表1.23 近3年違反證券交易法案件型態比較

型　　態	113年	112年	111年
未經許可募集、發行	2	2	6
詐偽募集或發行	3	8	10
違約交割	0	0	0
異常交易操縱股價	13	12	11
內線交易	23	20	24
非常規交易	1	2	6
特別背信、侵占	18	10	9
財報不實	4	4	3
律師、會計師簽證不實	0	0	0
證券市場週邊單位人員收受不正利益	0	0	0
違法經營證券相關事業或業務	21	19	24
其他	1	5	7
不實資訊操縱股價	0	1	0
其他方式操縱股價	0	0	0
違法私募	0	0	0
不法併購	0	0	0

圖1.23 近3年違反證券交易法案件型態比較



2. 重要案例：(於企業肅貪工作項下列出)

(十四) 違反銀行法案件

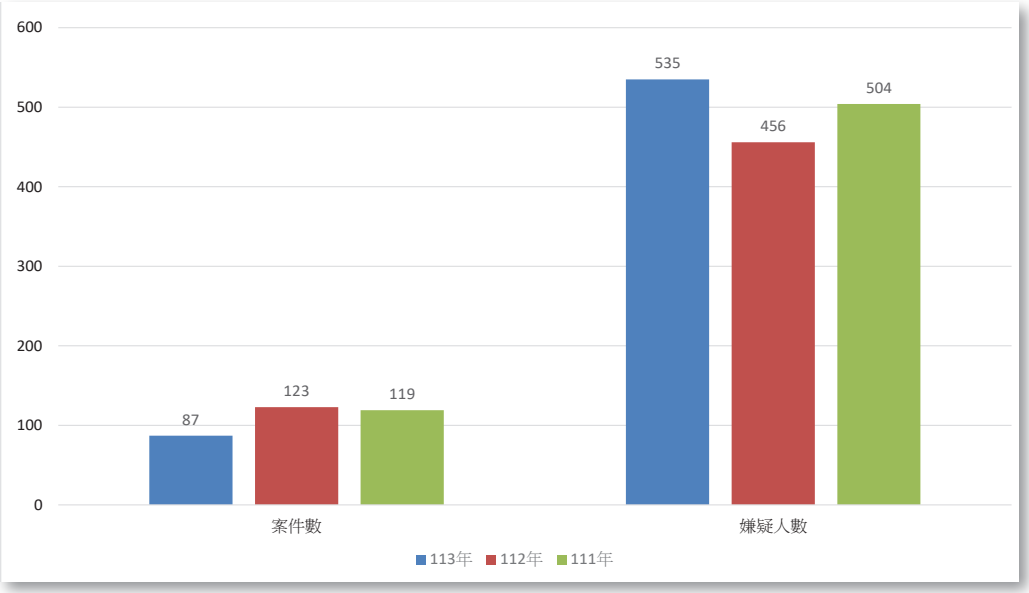
1. 數據比較：

113年移送違反銀行法案件87案，較112年之123案，減少29.27%，較111年之119案，減少26.89%；嫌疑人535人，較112年之478人，增加17.32%，較111年之504人，增加6.15%；涉案標的1,165億53萬5,912元，較112年之1,215億3,228萬3,881元，減少4.14%，較111年之600億719萬7,656元，增加94.14%。(詳表1.03、1.04、1.24及圖1.24)

表1.24 近3年違反銀行法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	87	535
112年	123	456
111年	119	504

圖1.24 近3年違反銀行法案件數及嫌疑人數比較



案件型態：

(1)非法吸收資金案件52案。

(2)未經政府核准辦理國內外匯兌業務案件29案。

(3)金融機構人員背信2案(亦列為企業貪瀆案件)。

(4)向金融機構詐欺取財4案。

(5)金融機構人員收受不當利益0案(亦列為企業貪瀆案件)。

(6)金融機構人員違法放貸0案(亦列為企業貪瀆案件)。

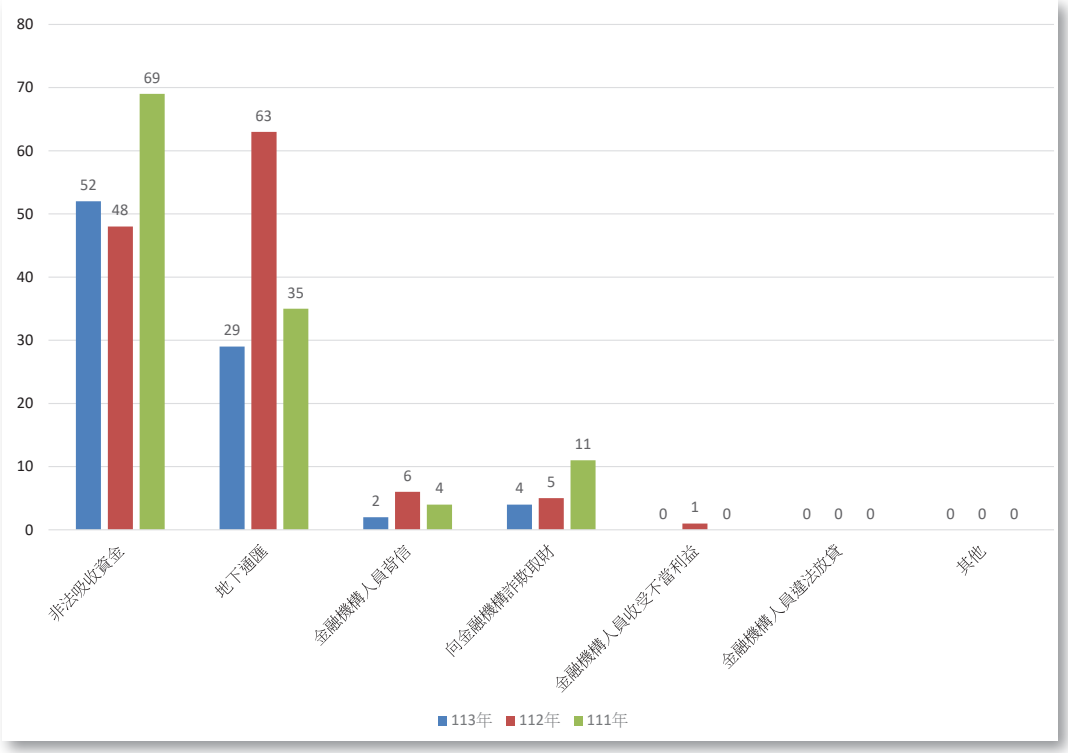
(7)其他0案。

(詳表1.25及圖1.25)

表1.25 近3年違反銀行法案件型態比較

型　　態	113年	112年	111年
非法吸收資金	52	48	69
地下通匯	29	63	35
金融機構人員背信	2	6	4
向金融機構詐欺取財	4	5	11
金融機構人員收受不當利益	0	1	0
金融機構人員違法放貸	0	0	0
其他	0	0	0

圖1.25 近3年違反銀行法案件型態比較



2. 重要案例：

(1) 旭○公司陳○澍等涉嫌違反銀行法案

陳○澍係旭○公司董事長，與該公司經營階層明知旭○公司上架之債權係經由套印借款人簽名之假借款合約及套印借款人簽收章之空頭支票所製造之假債權，竟基於詐欺取財及非法經營銀行業務之犯意聯絡，由陳○澍等設立旭○公司，再由陳○澍要求新加坡籍李○興擔任S○公司負責人兼貸款人，再由陳○澍與李○興商討製作「借款協議書Credit Memo」、「借款合約」等借款文件內容，並以套印借款人○公司等負責人簽名，製作額度200萬美元至2,000萬美元不等之借款合約，事後再由陳○澍在當期之借款合約額度範圍內，依當時旭○公司現金水位、會員預購債權金額及李○興資金需求等因素，由陳○澍向李○興提出要求所須資金之支票照片檔案，再由李○興虛假開立給借款人之同額、未承兌借款支票，由陳○澍指示員工依對應之美元匯率及上架之新臺幣標示金額，將債權投資方案上傳至旭○公司網站，並以「媒介專業融資機構對中小企業債權的轉讓」、「單純提供平臺會員認購債權的媒合服務」、「平臺收取報酬收益10%之服務費、每筆30元之提款服務費」等向不特定人介紹其商業模式，復以「壞帳附買回合約」、「認購會員按約每月取得債權收益」、「期滿回收本金」等文字吸引民眾投資。陳○澍等人上架債權後，復依

據「代管帳戶現金（收受會員投資款、外匯之實際銀行帳戶金額）」、「預計匯入款」、「預計匯出款(含預估會員領現、佣金等欄)」、「帳戶現金總額(代管帳戶現金+預計匯入款-預計匯出款)」、「平台餘額總額」及「水位差額(帳戶現金總額-平台餘額總額)」等欄位製作「現金水位估算」表，不定期提供給陳○澍等，由陳○澍依據旭○公司當時資金之缺口，估算下一期預計上架新債權之所需額度或是要外匯至海外人頭公司之金額，以後金補前金方式將上架新債權沖抵原本到期應償還之本金，維持旭○公司按期償還本金之假象。另陳○澍等人自107年起分別在全臺各地辦理公開投資說明會，以「債權讓與買賣」、「按月給付約定報酬，到期還本」及「年報酬率7%至12%」為宣傳，對外招攬不特定民眾投資旭○公司「債權讓與方案」；投資人除可按月支領年利率7%至12%不等之利息外，期滿並得領回全額投資本金，吸引數千名投資人在上開旭○公司網路平臺註冊會員認購債權，總計自103年7月17日至112年7月10日，吸收資金高達新臺幣 73億5,186萬2,718元。案係臺中市調查處偵辦移送，並經臺灣臺中地方檢察署檢察官起訴。

(2) 台灣房○公司應○揚涉嫌違反銀行法等案

應○揚係台灣房○公司負責人，負責台灣房○公司營運及決策，包含管理行政團隊及金流處理等，與其他共犯均明知台灣房○公司對外銷售柬埔寨不動產

債權書面合約上之賣家為渠等安排之人頭公司，更無實際興建或販售不動產供人投資之事實，竟共同意圖為自己或第三人不法之所有，基於加重詐欺取財及非法經營銀行業務之犯意聯絡，自105年12月起，在台灣房○公司位在臺北市某處之交誼廳及各地商旅等處及利用YOUTUBE串流平台舉辦公開投資說明會，於會中提供「圖解說明」、「銷售配套補充說明」、「銷售講義」、「房○新案二年期ppt」、「房○新案三年期ppt」、「房○懶人包」等資料供所屬業務員向不特定民眾說明台灣房○公司所推出之柬埔寨不動產銷售方案等情，藉以對外招攬不特定民眾投資前述方案，約定各方案投資期限為2年、3年及5年，期間投資人能按「季」領取1.5%至5%權利金（權利金又稱租金，即按「年」領取6%至20%權利金），期滿後又保證領回本金，且再加計4%（2年期）、6%（3年期）及10%或40%（5年期）價金買回本金，致使7,421名投資人陷於錯誤，而出資認購前開柬埔寨不動產權利方案，共計向不特定大眾吸收資金總額高達97億8,217萬1,200元。案係臺中市調查處偵辦移送，並經臺灣臺中地方檢察署檢察官起訴。

(3) 翔○公司何○宗等涉嫌違反銀行法案

何○宗於108年2月間成立翔○公司，與林○先等人共同基於發起、主持、操縱及指揮犯罪組織、經營相當於銀行準收受存款業務之犯意聯絡，由何○宗

負責翔○公司放貸予國內中小企業業務，林○先實際掌管翔○公司人事、業務及財務，並招聘陳○偉等人擔任業務及設立各組業務主管，林○先制訂主管以下各層業務有一代至四代業務，其等每月分別得領取當月招攬投資金額之3.25%（主管及部分資深一代業務）、2.7%（主管及一般一代業務）、2.3%（二代業務）、1.9 %（三代業務）及1.5%（四代業務）之金額，扣除每月應付予投資人1%利息後，其等實領獎金成數，分別為2.25%（主管）、1.7%（一代業務）、1.3%（二代業務）、0.9%（三代業務）及0.5%（四代業務）；亦即，主管得獨領自己當月招攬投資金額之2.25%，並得另領其下一代至四代業務當月招攬投資金額之0.55%（2.25%-1.7%），一代業務得領取自己當月招攬投資金額之1.7%，並得另領其下二代至四代業務當月招攬投資金額之0.4%（1.7%-1.3%），二代業務得領取自己當月招攬投資金額之1.3%，並得另領其下三代、四代業務當月招攬投資金額之0.4%（1.3%-0.9%），三代業務得領取自己當月招攬投資金額之0.9%，並得另領其下四代業務當月招攬投資金額之0.4%（0.9%-0.5%），四代業務則僅得領取自己當月招攬投資金額之0.5%)。陳○偉等業務乃對外宣稱翔○公司係以經營企業金融為業，將資金放貸予有資金需求之中小企業主，並向該等中小企業，收取3.5%至4.5%之月息，投資人若願出資投資，可將

現金交付給翔○公司之業務人員，待翔○公司尋覓得有資金需求之中小企業後，翔○公司將按月於20日左右，給付投資人所投資本金1%至1.5%之利息(即年息12%-18%不等)，並且得隨時贖回本金。總計至查獲時止，該組織吸金總額逾65億8,865萬元。案係雲林縣調查站偵辦移送，並經臺灣臺中地方檢察署檢察官起訴。

(4) 兆○公司負責人劉○華等涉嫌吸金違反銀行法案

劉○華、曾○銘為在我國非法販售未經主管機關許可之境外金融商品，先於99年5月設立登記兆○公司，由曾○銘擔任登記負責人，實際負責人為劉○華，招募陳○玉擔任行政主管；陳○玉嗣招募陳○華擔任行政副總暨總帳房；之後陸續招募業務顏○芳等133人加入該吸金集團。兆○公司業務顏○芳等人再向不特定投資人推介及銷售未經金管會核准之A○公司、C○公司、○L公司、○M公司、I○公司、S○公司、M○公司等發行性質類似N○tes（債券）及Funds（基金）等境外金融商品，並保證年度投資報酬率達8%至15%間，宣稱商品無損失風險或風險極低，且多為到期返還本金並附加約定報酬，藉此吸引不特定投資人投資購買。俟投資人決定投資後，兆○公司業務顏○芳等人陪同或協助不特定投資人前往香港開立帳戶或利用公證開戶，投資人再依兆富公司業務顏○芳等人指示，將所申購上述境外金融商品款項，以結購

美元、歐元、日圓或澳幣之方式，匯款至指定銀行購買上述境外金融商品。投資人嗣透過兆○公司提供之對帳單，或自行登入網站以確認投資績效，兆○公司藉此從中抽取佣金、介紹費，而以此方式持續經營境外基金之投資顧問事業。直至112年2月起，投資兆○公司之不特定投資人，陸續發覺無法贖回投資本金及利息，投資金額血本無歸，始查悉上情。兆○公司累計在臺招攬1萬7,618名民眾投資前揭非法境外金融商品，投資金額共計65億3,672萬4,394.03美元，折合新臺幣約2,095億3,470萬450元。另劉○華、兆○公司主管、財務及業務人員等人，為規避司法機關查緝，除未在辦公處所存放案關資料外，復基於掩飾、隱匿不法犯罪所得意圖，利用境外金融帳戶具難以查悉交易明細、餘額、資金去向及追徵犯罪利得特性，要求每位加入吸金集團成員於任職之初即提供個人或親友設於香港或新加坡等地之境外金融帳戶，作為收受不法所得（佣金）用途，或以投資「C○貨幣型基金」商品形式領取佣金，製造集團成員投資A○公司等公司發行之金融商品假象，以此隱匿彼等從事非法吸金所得佣金之所在，再以不明方式將該等不法所得匯入國內享樂花用，或用以購買名車及不動產。案係臺北市調查處偵辦移送，並經臺灣臺北地方檢察署檢察官起訴。

(5) 三○公司負責人楊○忠等涉嫌地下通匯違反銀行法案

楊○忠係三○公司負責人，明知非銀行不得辦理

國內外匯兌業務，竟自108年12月至112年6月間，與佳○公司徐○婷等共同基於辦理臺灣與印尼間地下匯兌業務之犯意聯絡，自行開發APP軟體「T○K○ IND○」進行印尼與臺灣間異地即時匯兌。楊○忠於「T○K○ IND○」APP外籍勞工匯款功能中串接四大超商代收服務，使外籍勞工可隨時於「T○K○ IND○」APP中輸入欲匯款至印尼之「指定帳戶」及「金額」等資訊後，即可持「T○K○ IND○」APP產出之繳費條碼至超商繳款，所繳納款項則暫存兆豐銀行信託帳戶，再由佳○公司員工於銀行營業日提領轉匯至佳○公司陽信銀行帳戶。同時，楊○忠及徐○婷等並存放一定金額之資金於印尼當地銀行帳戶，做為當地資金水位，並開放「T○K○ IND○」APP後台權限予合作之印尼私人財務公司，復指示該印尼公司於「T○K○ IND○」APP後台獲取在臺外籍勞工至超商繳費成功之資訊後，立刻將相應金額之印尼盾匯入外籍勞工指定之印尼銀行帳戶，故透過「T○K○ IND○」APP申請匯款至印尼者，從超商繳費完成時起算，約5分鐘至2小時印尼銀行帳戶即可收到款項。楊○忠等人以此方式進行異地結匯，經統計經手地下匯兌金額共計70億4,137萬1,605元，透過四大超商代收之外籍勞工繳款筆數共92萬2,043筆，以每筆收取手續費150元計算，總計收取手續費金額為1億3,830萬6,450元。案係新北市調查處偵辦移送，並經臺灣新北

地方檢察署檢察官起訴。

(6) 匯○公司負責人詹○程等涉嫌地下通匯違反銀行法案

詹○程係匯○公司負責人；武○慧為詹○程配偶，亦係利○公司負責人；吳○豪係匯○公司營運長。渠等自109年7月起，未經主管機關金管會許可下，由匯○公司及利○公司共同開發APP軟體「F○Pay」，提供小額匯兌服務，每筆小額匯款收取手續費99元或149元，招攬不特定外籍移工下載使用，使用者在F○Pay APP輸入匯兌金額後，該程式即自行依內建新臺幣兌換菲律賓披索匯率結算，並生成超商繳費條碼，供使用者至四大超商平臺完成繳費，匯○公司再與菲律賓境內銀行及業者合作，將等值外幣匯入使用人指定之菲律賓境內銀行帳戶或在菲律賓當地將等值披索現款交付客戶指定對象，以此代收轉付模式為客戶完成異地資金轉移之匯兌行為，非法辦理地下匯兌業務，經統計詹○程等人透過匯○公司銀行帳戶，於109年7月至111年11月4日間非法匯兌金額共計40億6,482萬3,137元，期間賺取之手續費收入共計7,059萬9,060元。案係臺北市調查處偵辦移送，並經臺灣臺北地方檢察署檢察官起訴。

(十五) 違反公司法案件

1. 數據比較：

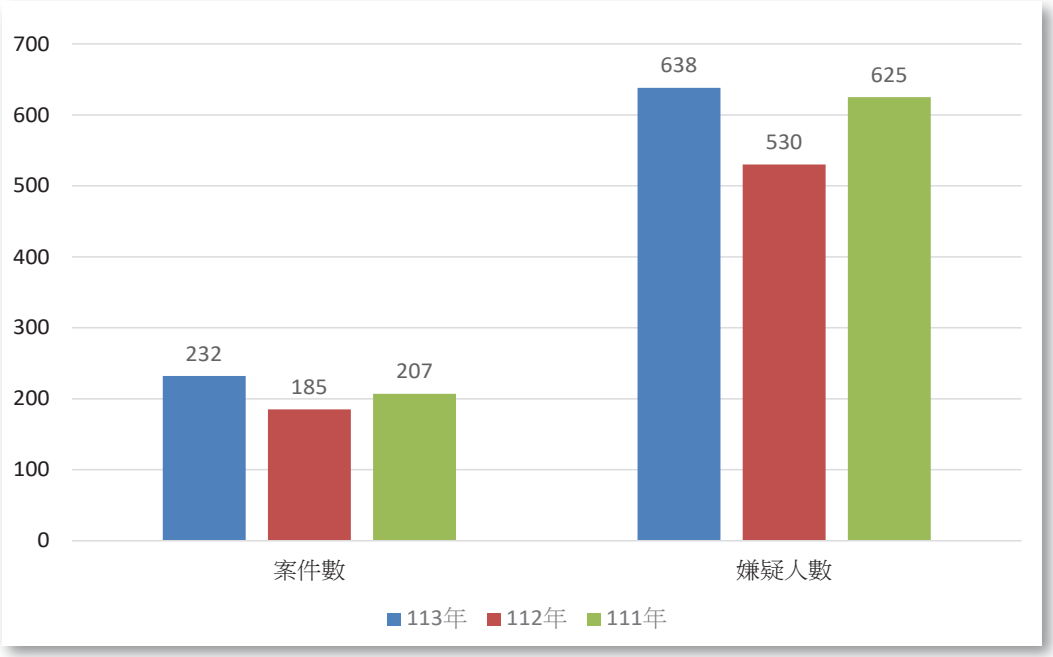
113年移送違反公司法232案，較112年之185案，增加25.41%，較111年之207案，增加12.08%；嫌疑人638

人，較112年之530人，增加20.38%，較111年之625人，增加2.08%；涉案標的14億7,823萬3,098元，較112年之4億8,905萬46元，增加202.27%，較111年之13億8,335萬6,273元，增加6.86%。(詳表1.03、1.04、1.26及圖1.26)。

表1.26 近3年違反公司法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	232	638
112年	185	530
111年	207	625

圖1.26 近3年違反公司法案件數及嫌疑人數比較



2. 重要案例：略。

(十六) 違反商業會計法案件

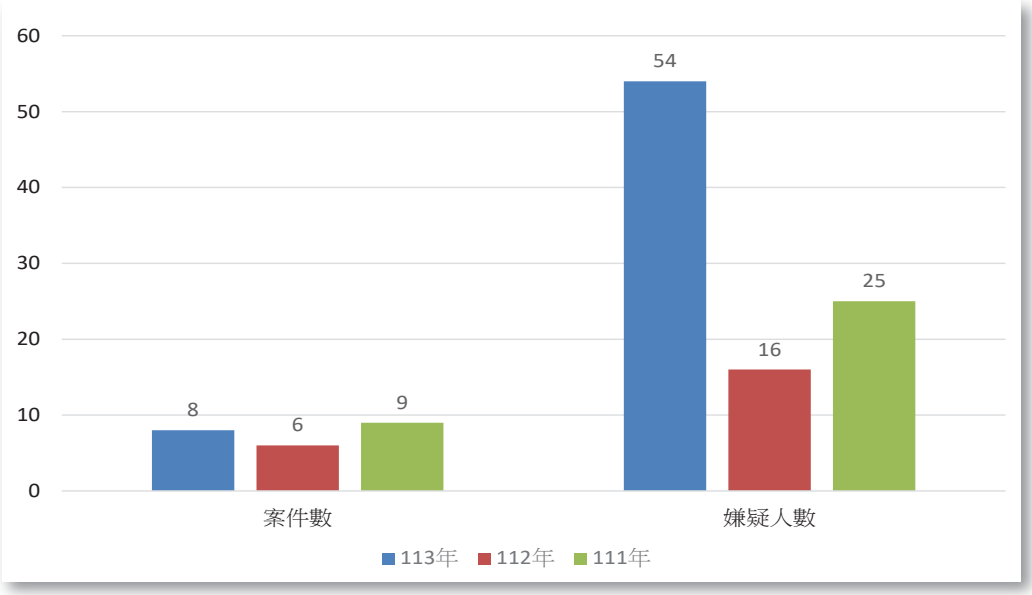
1. 數據比較：

113年移送違反商業會計法8案，較112年之6案，增加33.33%，較111年之9案，減少11.11%；嫌疑人54人，較112年之16人，增加237.5%，較111年之25人，增加116%；涉案標的7億8,542萬2,765元，較112年之1億6,113萬2,658元，增加387.44%，較111年之3億1,218萬2,468元，增加151.59%。(詳表1.03、1.04、1.28及圖1.28)。

表1.28 近3年違反商業會計法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	8	54
112年	6	16
111年	9	25

圖1.28 近3年違反商業會計法案件數及嫌疑人數比較



2. 重要案例：略

(十七) 違反公平交易法案件

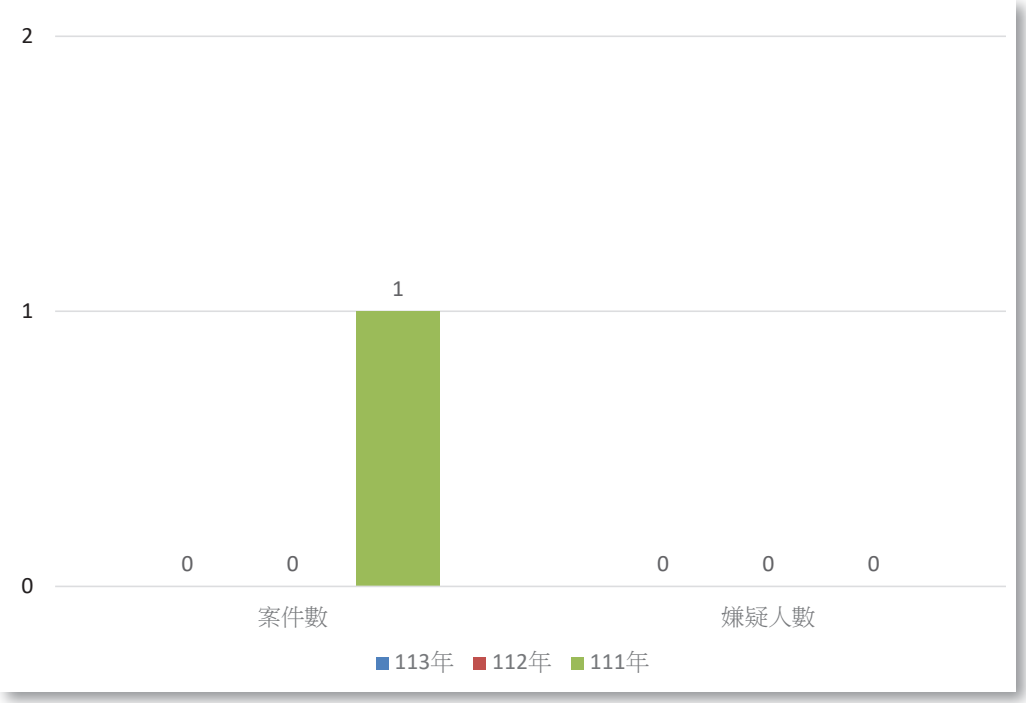
1. 數據比較：

113年移送違反公平交易法案件0案，較112年之0案，無增減，較111年之1案減少；嫌疑人0人，較112年之0人，無增減，較111年之0人，無增減；涉案標的0元，較112年之0元，無增減，較111年之0元，無增減。(詳表1.03、1.04、1.29及圖1.29)。

表1.29 近3年違反公平交易法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	0	0
112年	0	0
111年	1	0

圖1.29 近3年違反公平交易法案件數及嫌疑人數比較



2. 重要案例：略。

(十八) 違反期貨交易法案件

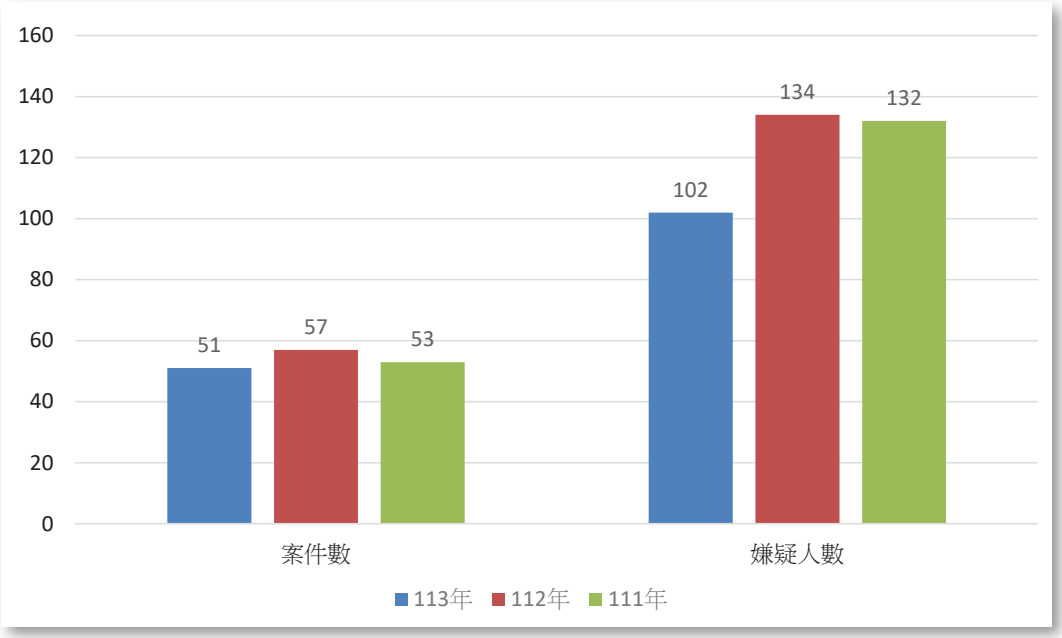
1. 數據比較：

113年移送違反期貨交易法案件51案，較112年之57案，減少10.53%，較111年之53案，減少3.77%；嫌疑人102人，較112年之134人，減少23.88%，較111年之132人，減少22.73%；涉案標的18億6,307萬6,755元，較112年之918億7,675萬8,706元，減少97.97%，較111年之31億6,753萬2,292元，減少41.18%。(詳表1.03、1.04、1.30及圖1.30)

表1.30 近3年違反期貨交易法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	51	102
112年	57	134
111年	53	132

圖1.30 近3年違反期貨交易法案件數及嫌疑人數比較



2. 重要案例：

黃○瑜涉嫌違反期貨交易法案

杜○樺係地下期貨負責人，明知期貨商須經主管機關金融監督管理委員會許可並發給許可證照始得營業，竟基於非法經營期貨交易業務之犯意，自103年起以每月

3萬元薪資陸續雇用黃○瑜等人擔任現場管理員及機房內勤人員，並先後選定臺中市西屯區水湳市場附近某處（地址不詳）等地作為營業處所，並招募真實姓名、年籍均不詳之LINE暱稱「金凱瑞」、「魏德勝」、「杜德偉」等業務人員（又稱「代理」），利用市內電話隨機撥打客戶名單電話、社群網站宣傳投資管道等方式，以無須先入金及免收保證金等話術，招攬不特定民眾投資，填寫基本資料及提供入出金銀行帳戶即可加入會員，並可自行透過「T○2」網路平臺（期貨下單網址：tt○.net）操作（稱為「網客戶」）、撥打「04-○」電話或透過LINE與黃○瑜等內勤人員聯繫下單（稱為「手客戶」），以臺灣加權股價指數、美國道瓊工業平均股價指數、納斯達克等指數作為期貨契約交易標的，當日期貨指數之漲、跌點數為計算標的，以「口」為交易單位，每口漲跌以每點200元計價，另於下單時收取每口200元之手續費，若收盤價大於客戶購入價，則客戶贏得每口差價，反之收盤價低於客戶購入價，則為客戶輸掉每口損失。前揭地下期貨交易均與客戶議定以買空、賣空之方式進行非法對賭，惟未實際至任何合法期貨交易市場建倉，當客戶損益累積達一定金額後（即交付金額），若客戶虧損，黃○瑜等內勤人員會以電話或LINE通知客戶入金至黃○瑜等人之銀行帳戶；若客戶獲利，則由前揭黃○瑜等員工帳戶出金至客戶指定之銀行帳戶，另由內勤人員將每日至每月損益情形彙整於「月報表」後透過LINE傳送予年籍、基資不詳，LINE暱

稱「NaNa」之會計人員及杜○樺，113年起則陸續改以第三方支付平台「超越點數」(舊稱：完美支付)之虛擬帳號作為該集團入、出金使用。經核計自112年2月至113年7月間，杜○樺等6人共同經營地下期貨機房不法交易入金為3億639萬9,027元，實際獲利為8,902萬645元。案係臺中市調查處偵辦移送，並經臺灣臺中地方檢察署檢察官起訴。

(十九) 違反保險法案件

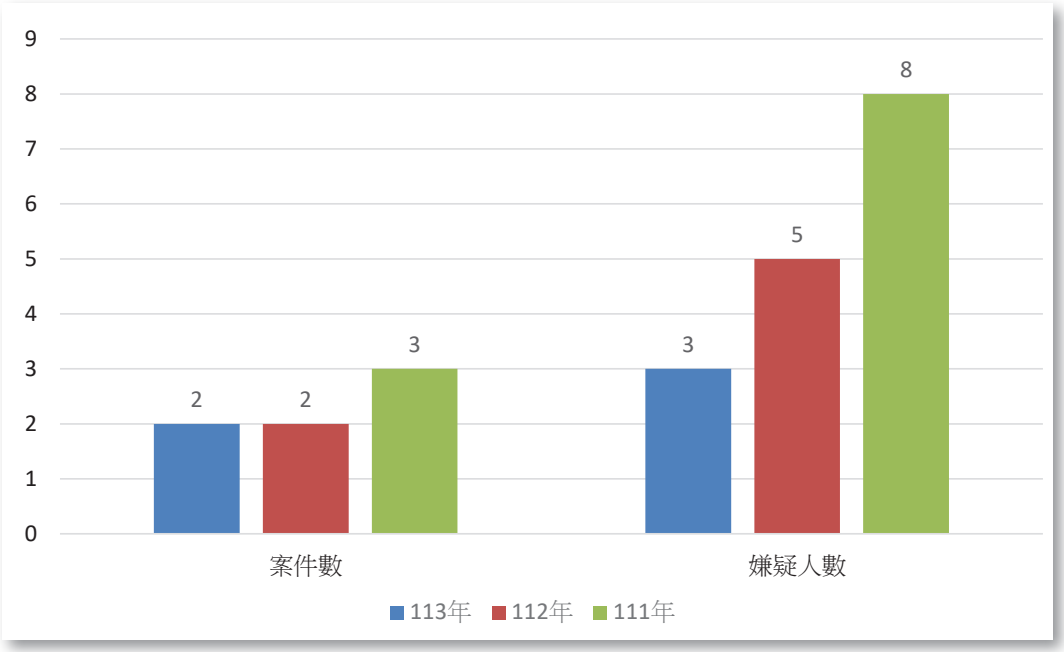
1. 數據比較：

113年移送違反保險法案件2案，較112年之2案，無增減，較111年之3案，減少33.33%；嫌疑人3人，較112年之5人，減少40%，較111年之8人，減少62.5%；涉案標的1億1,952萬6,333元，較112年之2億6,836萬5,440元，減少55.46%，較111年之1億5,513萬4,182元，減少22.95%。 (詳表1.03、1.04、1.31及圖1.31)。

表1.31 近3年違反保險法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	2	3
112年	2	5
111年	3	8

圖1.31 近3年違反保險法案件數及嫌疑人數比較



2.重要案例：

新○人壽吳○進等涉嫌違反證券交易法等案

吳○進等15人明知其等為公開發行之新○人壽負責人或職員，應盡善良管理人注意義務，忠實執行職務，為新○人壽謀取最大利益，竟與傑○商旅董事長王○展等2人共謀，於108年至111年間，意圖為自己或第三人不法利益，基於背信之犯意而為下列行為：（一）隱匿吳○進係新○公司、傑○公司及傑○商旅之利害關係人，使新○人壽逾越與新○公司原簽訂之租賃契約，由新○人壽負擔新○公司增設空調暖氣費用2,508萬元。（二）使新○人壽逾越與傑○公司原簽訂之租賃契約，由新○人壽負擔傑○

公司追加工程款項1億2,269萬元。（三）又吳○進等人明知傑○大樓B棟租金收益應屬新○人壽所有，卻使用代為經營之傑○商旅之刷卡機收取新○人壽關係企業及昕○診所等人員共計1,407房次之短租費用，致新○人壽受有短收租金478萬3,800元之損害。（四）吳○進等人明知傑○大樓C棟即傑○商旅住客之早餐費用應由傑○商旅負擔，竟將C棟住客早餐食材成本轉嫁新○人壽負擔，致新○人壽受有135萬8,102元之損害。（五）吳○進等人之背信犯行致新○人壽遭金融監督管理委員會裁罰300萬元罰鍰。綜上，新○人壽共計受有1億5,691萬1,902元之重大損害，吳○進等涉犯證券交易法特別背信等罪嫌。案經臺北市調查處偵辦移送，並經臺灣新北地方檢察署起訴。

(二十) 妨害農工商案件

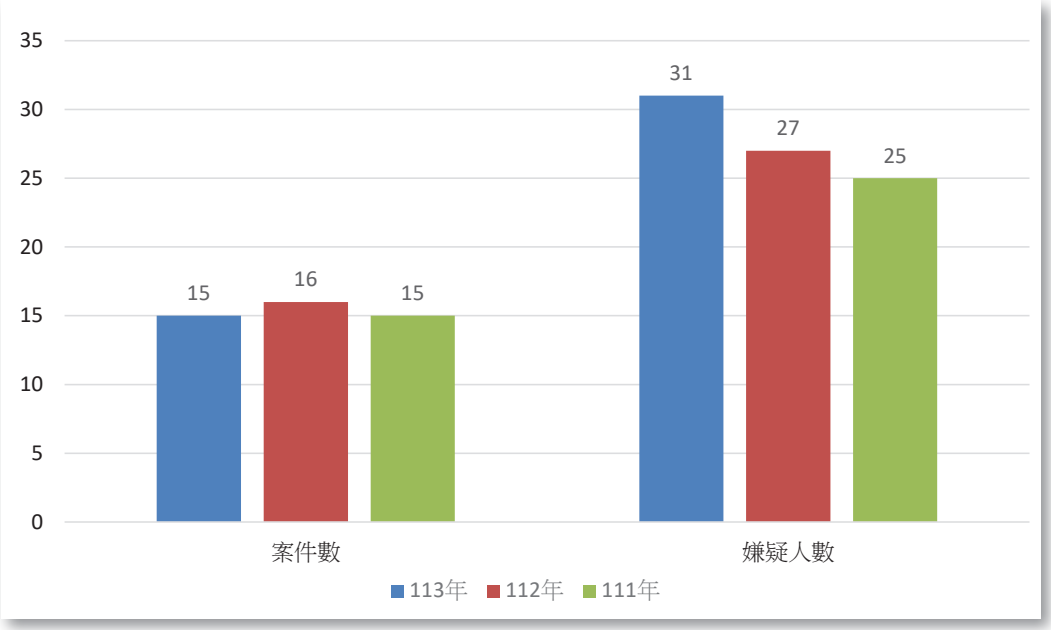
1. 數據比較：

113年移送妨害農工商15案，較112年之16案，減少6.25%，較111年之15案，無增減；嫌疑人31人，較112年之27人，增加14.81%，較111年之25人，增加24%；涉案標的8,400萬5,452元，較112年之18億1,970萬4,151元，減少95.38%，較111年之1億1,875萬3,445元，減少29.26%。(詳表1.03、1.04、1.32及圖1.32)。

表1.32 近3年妨害農工商案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	15	31
112年	16	27
111年	15	25

圖1.32 近3年妨害農工商案件數及嫌疑人數比較



2. 重要案例：

(1)中○茶葉行販售境外茶涉嫌詐欺案

孫○諧係中○茶業行負責人，經營臉書粉絲專頁「茶葉○賣場」對外銷售臺灣高山茶葉。孫○諧自110年間不詳時日起，明知其向伍○公司負責人林○儒以每台斤150元價格購入之茶葉產地國為越南，非屬臺灣

本產，竟基於意圖欺騙他人及為自己不法之所有，就上開茶葉之原產國為虛偽標記、利用網際網路詐欺取財，在其位於臺中市之工廠及實際營業處所，將前揭越南茶葉以每150公克分裝置入商品外包裝標記產地為「臺灣」之公版真空袋內，假冒為臺灣茶葉，復將其中一款「蜜香烏龍茶」茶葉產品，陳列至其所經營之臉書粉絲專頁「茶葉〇賣場」，於網際網路向公眾散布「蜜香烏龍茶」茶葉產品原產地為「南投鹿谷」之不實廣告資訊，再以每3台斤（1,800公克）1,200元對外販售，致使不特定消費者因瀏覽上開粉絲專頁訊息而陷於錯誤，誤認前揭「蜜香烏龍茶」為臺灣茶，而以便利商店貨到付款等方式分別購入6台斤、3台斤、3台斤、9台斤，該等款項嗣由代收業者轉匯至孫〇諧配偶之銀行帳戶內，獲取不法所得計8,400萬元以上。案係南投縣調查站偵辦移送，並經臺灣臺中地方檢察署起訴。

(2)宏〇公司涉嫌販售境外果乾虛偽標記等案

張〇宇係宏〇公司之實際負責人，基於虛偽標記商品、加重詐欺取財、販賣攙偽假冒食品之犯意，自107年1月至112年7月25 日，自越南進口芋頭條脆片、波羅蜜脆片、地瓜脆片、紫地瓜脆片、香蕉脆片等蔬果脆片，再於宏〇公司內，將上開蔬果脆片以不同比例混和臺灣製造之秋葵、香菇、敏豆、 胡蘿蔔、蘋果乾組成「綜合蔬果」、「綜合野菜脆片」及「 綜

合水果脆片」，並分裝為每包35公克、70公克、160公克 、165公克、1公斤等產品，或將越南進口之芋頭條脆片、波羅蜜脆片、地瓜脆片、紫地瓜脆片、香蕉脆片直接分裝成每包70公克後，裝入載有「產地：臺灣」之包裝袋內，或將載 有「產地：臺灣」之貼紙標籤張貼在外包裝上，復以每包24元至360元不等出售予國內業者，或透過宏○公司自行架設之網站及蝦皮網站出售，以此法公開陳列、販賣售予不特定之消費者，不法獲利約69萬元。案係臺南市調查處偵辦移送，並經臺灣臺南地方檢察署檢察官緩起訴。

(3)維○公司負責人李○捷涉嫌違反食品安全衛生管理法案

李○捷係未向主管機關辦妥工廠登記及食品業者登錄之維○公司負責人，於112年8至9月間，與其父親李○明陸續透過財團法人中央畜產會或自行向台○公司、超○公司、新○公司進貨自泰國、巴西進口帶殼生鮮雞蛋計454箱（每箱360顆裝，計16萬3,440顆），在維○公司處所，經外觀檢查、洗淨、風乾、照蛋、包裝等生產過程，無視該等生鮮雞蛋實際有效日期僅至112年9月7日至14日不等，逕自以「洗選日+30日」為有效日期，將有效日期不實噴印標記為112年9月21日至10月1日不等，包裝為「冠○洗選鮮紅蛋」共1萬4,612盒（每盒10顆裝，計14萬6,120顆），再依業主冠○公司之委託，配送至不知情之全

聯公司桃園市、宜蘭縣各門市上架銷售販賣，致不知情之全聯公司或消費者均陷於錯誤，誤信維○公司代工生產之「冠○洗選鮮白蛋」未逾有效日期購買食用。案係桃園市調查處偵辦移送，並經臺灣桃園地方檢察署檢察官起訴。

(二十一)違反多層次傳銷管理法案件

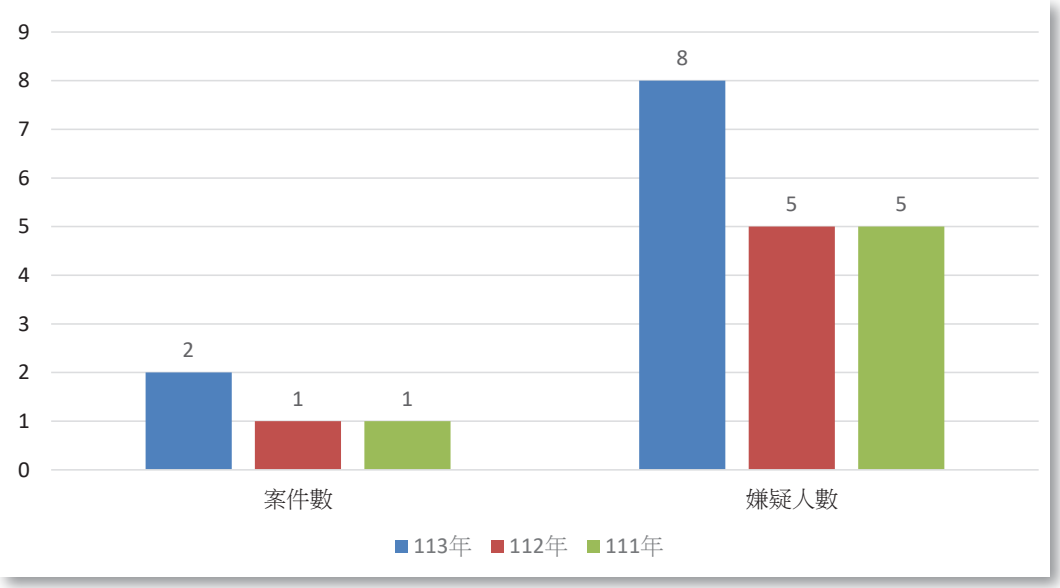
1. 數據比較：

113年移送違反多層次傳銷管理法2案，較112年之1案，增加100%，較111年之1案，增加100%；嫌疑人8人，較112年之5人，增加60%，較111年之5人，增加60%；涉案標的2,114萬9,662元，較112年之2億715萬0,879元，減少89.79%，較111年之278萬5,040元，增加659.4%。(詳表1.03、1.04、1.33及圖1.33)。

表1.33 近3年違反多層次傳銷管理法案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	2	8
112年	1	5
111年	1	5

圖1.33 近3年違反多層次傳銷管理法案件數及嫌疑人數比較



2. 重要案例：略。

(二十二) 其他

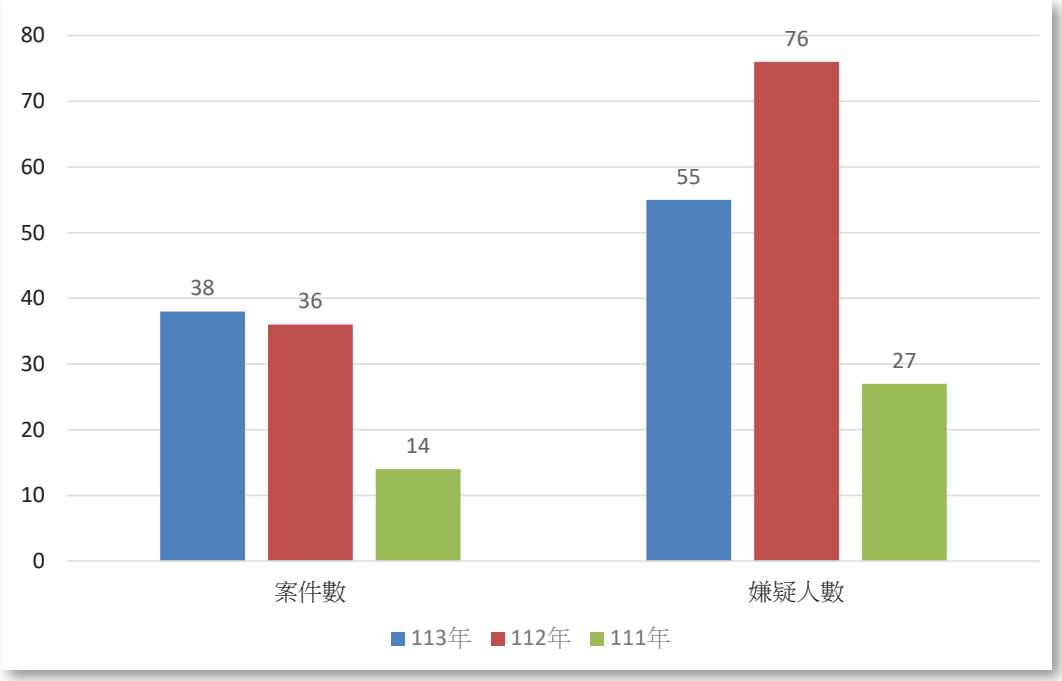
1. 數據比較：

113年移送其他經濟犯罪案件38案，較112年之36案，增加5.56%，較111年之14案，增加171.43%；嫌疑人55人，較112年之76人，減少27.63%，較111年之27人，增加103.7%；涉案標的2億8,604萬1,470元，較112年之24億240萬1,675元，減少88.09%，較111年之3,268萬13元，增加775.28%。(詳表1.03、1.04、1.27及圖1.27)。

表1.27 近3年其他經濟犯罪案件數及嫌疑人數比較

年度	案件數	嫌疑人數
113年	38	55
112年	36	76
111年	14	27

圖1.27 近3年其他經濟犯罪案件數及嫌疑人數比較



2. 重要案例：

陳○俐等涉嫌違反人體器官移植條例案

陳○俐前為基○教醫院器官移植中心外科醫師，因參訪機會結識大陸地區青島大學附設醫院院長臧○金，進

而獲悉在陸人體器官移植管道。林○蘭曾擔任護理師，因工作結識大陸地區中南大學湘○三醫院主任醫師明○姿後，即從事人體器官仲介工作，負責協助陳○俐與湘○三醫院之聯繫。洪○村（綽號「小洪」）為地下通匯業者，負責協助將器官移植病患交付之仲介費用，以地下通匯方式匯往大陸地區，並將陳○俐在大陸地區仲介器官移植之結餘匯回臺灣。陳○俐等明知人體器官移植或提供、取得，應以無償方式為之，不得基於營利而為器官之買賣及仲介，詎渠等竟共同基於仲介國人赴大陸地區進行肝臟及腎臟移植而為營利之犯意聯絡，於105年至108年間，由陳○俐利用基○教醫院行醫之便，將有器官移植需求之病患林○顯等10人轉介予林○蘭等，嗣林○蘭聯繫湘○三醫院確認在陸供體（即待移植之活體器官）狀況，洽詢該等病患或其家屬並赴陸進行器官移植之意願、費用及安排出境事宜與移植手術後醫療照護工作，事後則透過洪○村以地下匯兌方式處理器官移植仲介費用及朋分不法所得，以此遂行仲介病患前往大陸地區進行肝臟或腎臟等人體器官移植手術並賺取不法利益，依每位病患收取600萬元肝臟或300萬元腎臟之移植及其他相關費用，陳○俐等共同仲介病患至大陸地區進行非法器官移植不法所得共計5,100萬元。案係中部地區機動工作站偵辦移送，並經臺灣彰化地方檢察署檢察官緩起訴。

二、一般犯罪案件

本局在行政院、法務部及臺灣高等檢察署等上級單位統籌指導下，持續依社會趨勢及政府當前施政重點，與衛生福利部、農業部等相關行政機關橫向聯繫，規劃執行「打擊民生犯罪專案」、「查察境外茶混充臺茶行動方案專案」、「查緝違法添加蘇丹紅染劑專案」、「打擊黑心肉品暨食品專案」及「加強取締偽劣假藥專案」等專案，偵辦違反食品安全衛生管理法、藥事法、醫療器材管理法及其他危害健康、疫病法令之相關案件。

113年移送一般犯罪案件86案，較112年之105案，減少18.1%，較111年之164案，減少47.56%；嫌疑人108人，較112年之113人，減少4.42%，較111年之230人，減少53.04%；涉案標的3億5,147萬578元，較112年之9,380萬1,240元，增加274.7%，較111年之4億682萬6,706元，減少13.61%。各類案件如下：(詳表1.03、1.04、1.34、1.35及圖1.02-2、1.34、1.35)。

表1.34 近3年一般犯罪案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	86	108
112年	105	113
111年	164	230

圖1.34 近3年一般犯罪案件數及嫌疑人數比較

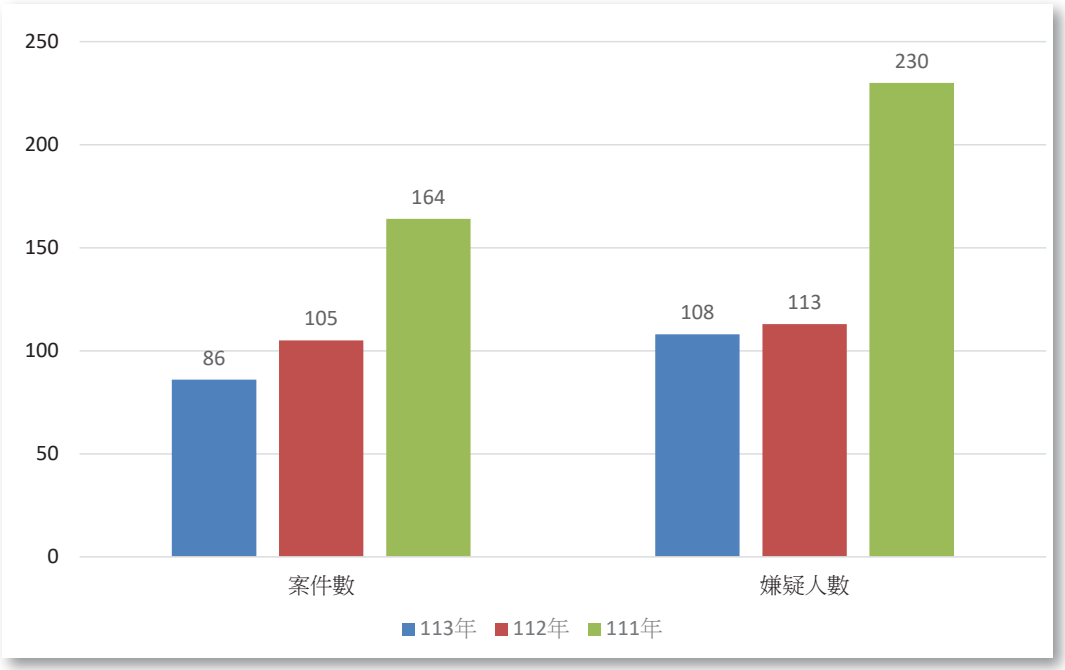
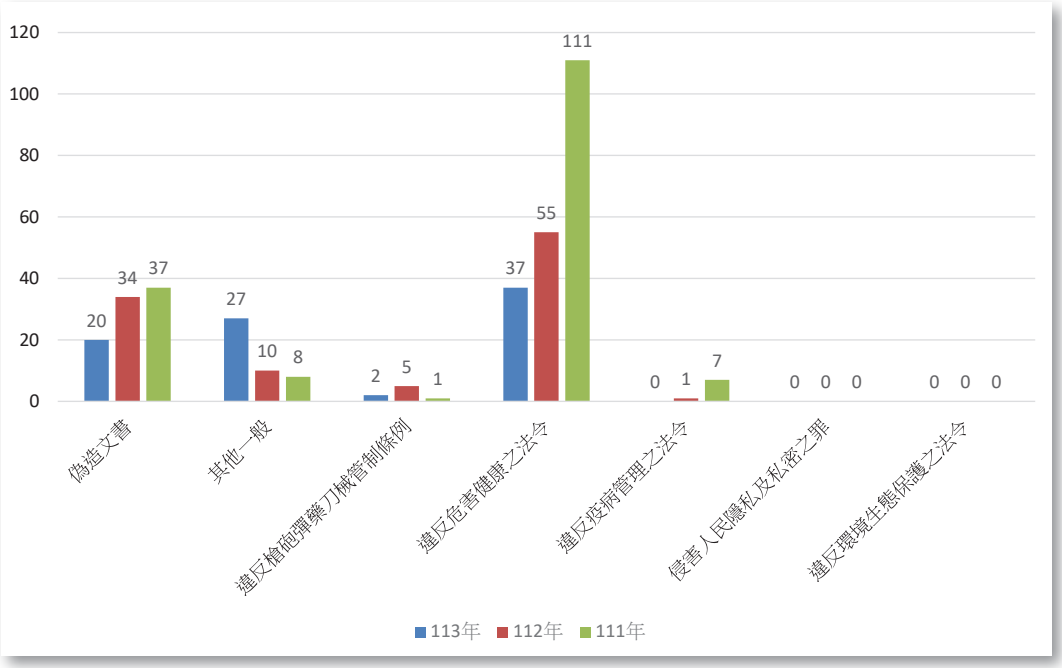


表1.35 近3年一般犯罪案件型態比較

型　　態	113年	112年	111年
偽造文書	20	34	37
其他一般	27	10	8
違反槍砲彈藥刀械管制條例	2	5	1
違反危害健康之法令	37	55	111
違反疫病管理之法令	0	1	7
侵害人民隱私及私密之罪	0	0	0
違反環境生態保護之法令	0	0	0

圖1.35 近3年一般犯罪案件型態比較



・偽造文書：20案，占23.26%；嫌疑人24人，占22.22%。

・違反槍砲彈藥刀械管制條例：2案，占2.23%；嫌疑人6人。

・違反危害健康法令：37案，占43.02%；嫌疑人56人，占51.85%

・違反疫病管理法令：0案；嫌疑人0人。

・侵害人民隱私及秘密：0案；嫌疑人0人。

・違反環境生態保護法令：0案；嫌疑人0人。

・其他：27案，占31.4%；嫌疑人28人，占25.93%。

(一)偽造文書案件

1. 數據比較：

113年偽造文書案件計20案，較112年之34案，減少41.18%，較111年之37案，減少45.95%；嫌疑人24人，

較112年之21人，增加14.29%，較111年之46人，減少47.83%；涉案標的610萬617元，較112年之9萬5,000元，增加6321.7%，較111年之1,919萬3,456元，減少68.22%。

2. 重要案例：略。

(二)違反槍砲彈藥刀械管制條例案件

1. 數據比較：

113年移送違反槍砲彈藥刀械管制條例案件計2案，較112年之5案，減少60%，較111年之1案，增加100%；嫌疑人6人，較112年之5人增加20%，較111年之0人增加；涉案標的0元，與112年之0元，無增減，較111年之0元，無增減。

2. 重要案例：略

(三)違反危害健康法令案件

1. 數據比較：

113年移送違反危害健康法令案件37案，較112年之55案，減少30.19%，較111年之111案，減少66.67%；嫌疑人56人，較112年之74人，減少24.32%，較111年之160人，減少65%；涉案標的2億5,084萬5,558元，較112年之9,291萬5,420元，增加169.67%，較111年之3億8,550萬5,633元，減少34.93%。

案件型態：

(1)藥事法24案。

(2)食品安全衛生管理法6案。

(3)健康食品管理法0案。

(4)化粧品衛生管理條例0案。

(5)動物用藥品管理法1案。

(6)農藥管理法2案。

(7)傳染病防治法0案。

(8)醫療器材管理法4案。

2. 重要案例：

(1)海○公司李○廷涉嫌違反食品安全衛生管理法案

李○廷係佳○公司、海○公司、初○公司、津○公司、杰○公司、龍○公司、廣○公司、釜○公司等8家公司之實際負責人，並同時為中國龍○公司登記負責人及執行董事兼總經理。李○廷與其經營團隊均明知蘇丹色素為有害人體健康之物質，不得添加於食品之中，亦明知自110年迄今，前揭公司經主管機關衛生福利部食品藥物管理署（下稱：食藥署）實施邊境檢查，已多次遭查獲進口含致癌之蘇丹色素成分之辣椒原料，竟共同基於輸入、販賣含有害人體健康物質，及添加未經中央主管機關許可之蘇丹色素及詐欺之犯意聯絡，多次將食藥署於報關抽驗檢出蘇丹色素三號之辣椒粉，退運後再次進口來臺，以集團公司內尚未於邊境檢查遭檢出蘇丹色素之「廣○公司」、「津○公司」之名義，輸入中國龍○公司製造之極可能檢出蘇丹色素之辣椒粉，為規避查緝先將該批辣椒粉運至香港再轉運至臺灣，並於報關時故意將製造廠名稱標

示為F○公司或K○公司等，經食藥署書面檢查許可後，由不知情之物流公司載運至「津○公司」倉庫貯存，藉以販售予全國不知情之廠商。猶有甚者，部分下游廠商，將購得之辣椒粉送驗後檢出蘇丹色素，並退貨予佳○公司，李○廷等人縱已知悉該批辣椒粉摻有危害人體健康之蘇丹色素，不僅未依規定將儲存於倉庫中該批相同製造、有效日期之辣椒粉全數銷毀，亦未通知前已出貨之其他公司，李○廷復承前犯意聯絡，指示「津○公司」倉庫員工續將下游廠商所退貨之辣椒粉辦理出貨，致不知情廠商誤信該等產品均屬未摻有蘇丹色素之辣椒粉而支付貨款，總計不法獲利1,894萬542元。案係航業調查處高雄調查站偵辦移送，並經臺灣高雄地方檢察署檢察官起訴。

(2)港○公司涉嫌違反藥事法案

蔡○安係港○公司實際負責人，應注意「山茱萸、沙參、澤瀉、牡丹皮及浙貝母」等中藥成分之「KTTS Twin Shields Formula」及「KTEI Eight Immortals Formula」（中文名稱：金花中藥）錠劑藥品，非屬衛生福利部公告「可同時提供食品使用之中藥材」及非屬該部食品藥物管理署「食品原料整合查詢平臺」可供食品原料之品項，若以該些中藥材製成錠劑產品並輸出者，依藥事法第39條第1項及第56條第1項之規定，須先經主管機關衛生福利部核准製造及發給輸出證明始得為之，如未經核准擅自製造，即

屬藥事法第20條第1款所稱偽藥不得製造及輸出販賣，竟在未取得主管機關核發製造許可證及輸出證明文件之情況下，於105年7月間至111年9月間指示港○公司不知情之品管部、製造部員工，依據美國KPC公司提供之產品原料表之成分比例，製作領料單並製成錠劑藥品後出口至美國，總計不法製造、輸出、販售金花中藥錠劑藥品共222萬8,820粒，販售金額共計283萬1,124元。案係臺南市調查處偵辦移送，並經臺灣臺南地方檢察署檢察官緩起訴。

(四)違反疫病管理法令案件

1. 數據比較：

113年移送違反疫病管理法令案件計0案，較112年之1案減少，較111年之7案減少；嫌疑人0人，較112年之1人減少，較111年之11人減少；涉案標的0元，較112年之0元，無增減，較111年之106萬9,492元減少。

2. 重要案例：略

(五)侵害人民隱私及秘密案件

1. 數據比較：

113年移送侵害人民隱私及秘密案件計0案，112年0案，111年0案；嫌疑人0人，112年0人，111年0人；涉案標的0元，112年0元，111年0元。

2.重要案例：略。

(六)違反環境生態保護法令案件

1. 數據比較：

113年移送違反環境生態保護法令案件計0案，112年0案，111年0案；嫌疑人0人，112年0人，111年0人；涉案標的0元，112年0元，111年0元。

2. 重要案例：略。(註：相關類似案件已移由廉政處辦理)

(七)其他

1. 數據比較：

113年移送其他一般犯罪案件計27案，較112年之10案，增加170%，較111年之8案，增加237.5%；嫌疑人28人，較112年之12人，減少增加133.33%，較111年之13人，增加115.38%；涉案標的9,452萬4,403元，較112年之79萬820元，增加11,852.71%，較111年之105萬8,125元，增加8833.2%。

2. 重要案例：略。

肆、企業肅貪工作

行政院於103年6月12日第3402次院會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，而鑑於企業貪瀆犯罪具隱蔽特性，外人實難探知其內部發生情事，為使社會大眾、企業界及專業團體，共同重視企業貪瀆之嚴重危害性。本局遂於103年7月16日在經濟犯罪防制處成立企業肅貪科，並積極思考創新作為，以「同理心」為出發，逐步與企業建立「夥伴」關係，改變過去等待企業爆發弊端後，被動受理檢舉、告發，再介入偵辦之作為，轉化為將累積之偵辦經驗及案例提出與企業分享，協助教育員工，並引導企業結合相關主管機關、會計師、律師提供之法令、稽核、諮詢等外部資源，共同預

防企業內部舞弊或及早警覺犯罪之發生，減少損害。若企業內部仍不免發生弊端，則從企業與本局合作過程中，循偵查脈絡清楚掌握弊端發生之原因及過程，進而改善內控，防堵漏洞，偵辦單位復將案例與其他企業分享同時，亦能達到提供其他企業警惕，共同防止弊案再度發生之效果。為此，積極與國內各大企業建立聯繫窗口，陸續派員或應邀至科學園區、工業區、重要工商團體，與企業主管、法務、稽核及員工等進行交流，迄113年底已辦理2,269場，參加廠商達1萬7,504家，參與人次超過16萬8,782人，並深獲企業肯定。

本局成立企業肅貪科後，將重大經濟犯罪案件中之股市犯罪、金融貪瀆、掏空資產及侵害營業秘密列為企業貪瀆案件，並加強該類犯罪之預防與偵辦工作：

一、案件類型

(一)股市犯罪(違反證券交易法案件之部分犯罪型態)

1. 詐偽募集或發行(證券交易法第20條第1項)。
2. 違約交割(證券交易法第155條第1項第1款)。
3. 異常交易操縱股價(證券交易法第155條第1項第3款至第5款)。
4. 內線交易(證券交易法第157條之1)。
5. 非常規交易(證券交易法第171條第1項第2款)。
6. 特別背信、侵占(證券交易法第171條第1項第3款)。
7. 財報不實(證券交易法第20條第2項及第174條第1項第5款)。
8. 律師、會計師簽證不實(證券交易法第174條第2項)。
9. 不實資訊操縱股價(證券交易法第155條第1項第6款)。
10. 其他方式操縱股價(證券交易法第155條第1項第7款)。

11.違法私募(證券交易法第43條之6第1項)。

12.不法併購(證券交易法第43條之1第2、3項及第43條之5第2、3項)。

(二)金融貪瀆 (違反銀行法案件之部分犯罪型態)

1. 金融機構人員背信(銀行法第125條之2)。
2. 金融機構人員收受不當利益(銀行法第35條、第127條)。
3. 金融機構人員違法放貸(銀行法第127條之1)。

(三)掏空資產

1. 掏空資產之背信 (背信案件之部分犯罪型態-刑法第342條)。
2. 掏空資產之業務侵占 (侵占案件之部分犯罪型態-刑法第336條第2項)。

(四)侵害營業秘密 (違反營業秘密法案件)。

1. 域內犯罪：營業秘密法第13條之1。
2. 域外犯罪：營業秘密法第13條之2。
3. 法人犯罪：營業秘密法第13條之4。

謹將113年度企業肅貪工作調查完成之案件統計與重要案例列示如下：

二、案件統計（前揭犯罪案件偵辦工作數據包含本數據）

113年移送企業肅貪案件116案，較112年之105案，增加10.48%，較111年之109案，增加6.42%；嫌疑人464人，較112年之425人，增加9.18%，較111年之440人，增加5.45%；涉案標的456億3,737萬7,617元，較112年之1,267億3,940萬4,991元，減少63.99%，較111年之1,142億5,512萬309元，減少60.06%。(詳表1.36、1.37、1.38及圖1.36、1.37)

表1.36 近3年企業肅貪案件比較表

犯罪型態		113年			112年			111年		
		案數	嫌疑人數	犯罪標的	案數	嫌疑人數	犯罪標的	案數	嫌疑人數	犯罪標的
(一)股市犯罪	小計	62	331	5,587,732,198	57	269	4,139,667,504	63	310	5,232,538,148
	詐偽募集或發行	3	33	706,814,230	8	47	1,181,039,508	10	59	2,560,312,968
	違約交割	0	0	0	0	0	0	0	0	0
	異常交易操縱股價	13	37	653,327,201	12	36	26,405,319	11	39	160,823,786
	內線交易	23	100	641,276,494	20	79	81,701,262	24	112	246,837,052
	非常規交易	1	4	22,234,349	2	16	392,377,850	6	25	1,026,955,079
	特別背信、侵占	18	133	1,907,684,856	10	46	1,192,320,708	9	54	858,398,568
	財報不實	4	24	1,656,395,068	4	44	1,265,822,857	3	21	379,210,695
	律師會計師簽證不實	0	0	0	0	0	0	0	0	0
	不實訊息操縱股價	0	0	0	1	1	0	0	0	0
	其他方式操縱股價	0	0	0	0	0	0	0	0	0
	違法私募	0	0	0	0	0	0	0	0	0
	不法併購	0	0	0	0	0	0	0	0	0
(二)金融貪瀆	小　計	2	6	264,745,369	9	76	544,732,756	4	40	2,703,220,884
	金融機構人員背信	2	6	264,745,369	8	75	544,567,756	4	40	2,703,220,884
	收受不當利益	0	0	0	1	1	165,000	0	0	0
	違法放貸	0	0	0	0	0	0	0	0	0
(三)掏空資產	小　計	27	69	6,227,044,165	21	48	14,355,054,391	22	45	6,579,046,340
	企業背信	15	44	4,153,579,386	13	33	13,830,768,177	9	24	4,642,343,218
	業務侵占	12	25	2,073,464,779	8	15	524,286,214	13	21	1,936,703,122
(四)妨害營業秘密	小　計	25	58	33,557,855,885	18	32	107,699,950,340	20	45	99,740,314,937
	境內	21	49	15,136,524,222	11	17	78,860,249,804	11	13	58,272,261,058
	境外	4	9	18,421,331,663	7	15	28,839,700,536	9	32	41,468,053,879
	法人	8	0	0	8	0	0	0	0	0
合　計		116	464	45,637,377,617	105	425	126,739,404,991	109	440	114,255,120,309

表1.37 近3年企業肅貪案件數及嫌疑人數比較

年　　度	案件數	嫌疑人數
113年	116	464
112年	105	425
111年	109	440

表1.38 近3年企業肅貪案件型態比較

型　　態	113年	112年	111年
詐偽募集或發行	3	8	10
違約交割	0	0	0
異常交易操縱股價	13	12	11
內線交易	23	20	24
非常規交易	1	2	6
特別背信、侵占	18	10	9
財報不實	4	4	3
律師會計師簽證不實	0	0	0
不實訊息操縱股價	0	1	0
其他方式操縱股價	0	0	0
違法私募	0	0	0
不法併購	0	0	0
金融機構人員背信	2	8	4
收受不當利益	0	1	0
違法放貸	0	0	0
企業背信	15	13	9
業務侵占	12	8	13
境內	21	11	11
境外	4	7	9
法人	8	8	0

圖1.36 近3年企業肅貪案件數及嫌疑人數比較

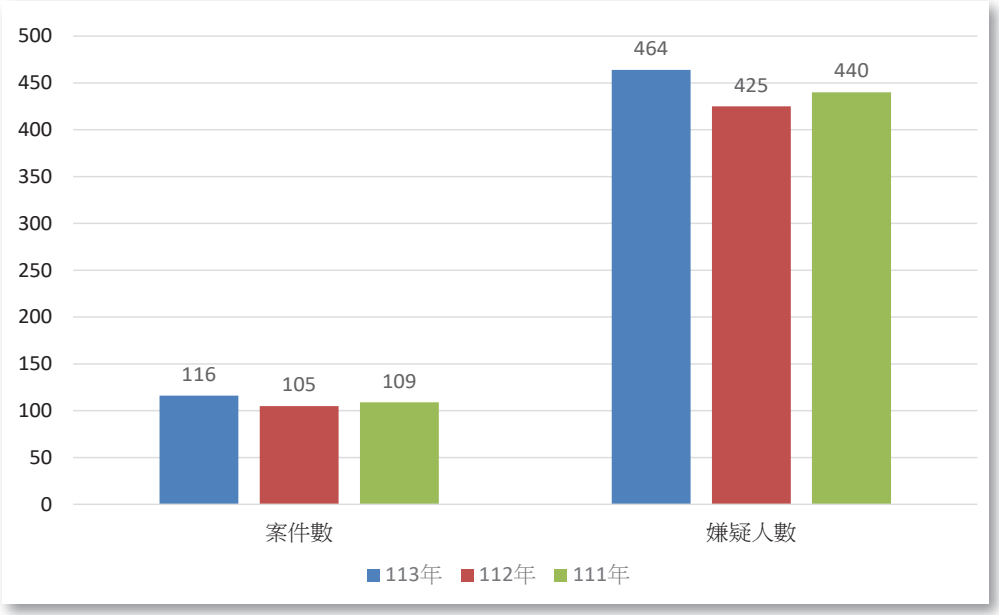
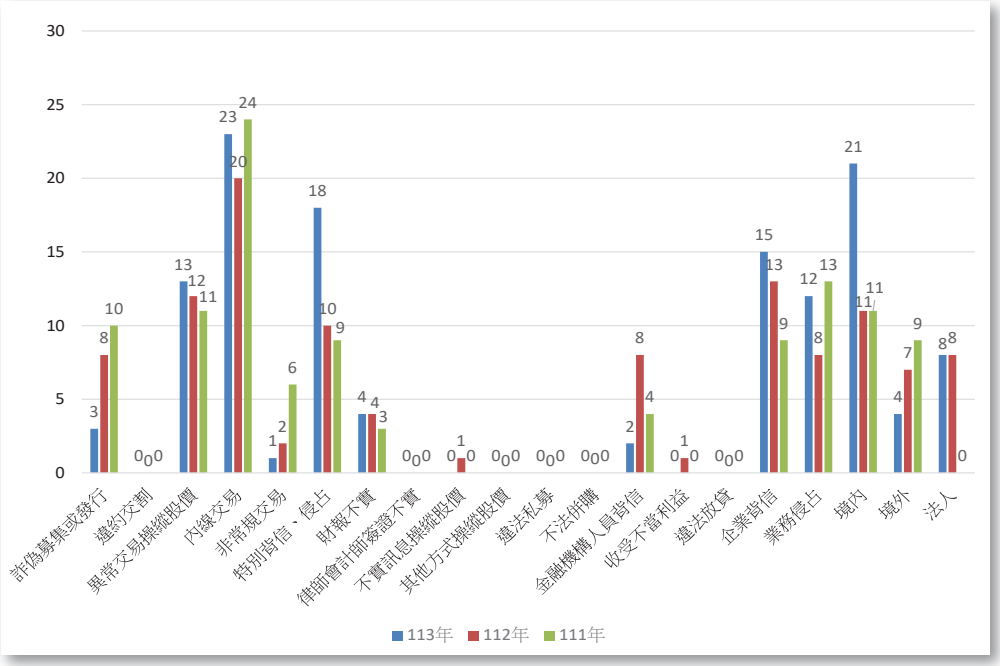


圖1.37 近3年企業肅貪案件型態比較



案件型態：

(一) 股市犯罪計62案：

1. 詐偽募集或發行3案。
2. 違約交割0案。
3. 異常交易操縱股價13案。
4. 內線交易23案。
5. 非常規交易1案。
6. 特別背信、侵占18案。
7. 財報不實4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。

(二) 金融貪瀆計2案：

1 .金融機構人員背信2案。
2. 金融機構人員收受不當利益0案。
3. 金融機構人員違法放貸0案。

(三) 掏空資產計27案：

1. 掏空資產之背信15案。
2. 掏空資產之業務侵占12案。

(四) 侵害營業秘密計25案：

1. 境內犯罪21案。
2. 境外犯罪4案。

3. 法人併罰8案。

三、重要案例

(一) 股市犯罪

1. 操縱股價－岱○公司負責人林○俊等涉嫌操縱股價違反證券交易法案

林○俊係上市交易岱○公司負責人、鍾○宏係投資人關係（IR）部門經理，渠等於107年間，因岱○公司股價大幅下跌且交易量低迷，為活絡該公司股票交易量，進而拉抬岱○公司股票價格，與操盤手蘇○華合作，蘇○華另尋求前證券營業員鄧○玲配合，林○俊等4人，共同基於意圖製造岱○公司股票交易活絡表象及操縱岱○公司股價之犯意聯絡，於107年8月9日至108年11月30日期間（共321個營業日，下稱：分析期間），使用渠等掌控之蘇○華等8人計16個證券帳戶，連續以高價買入、拉尾盤、相對成交等方式操縱岱○公司股價，致該公司股價自期初每股35.65元上漲至期末40.95元，漲幅14.86%，明顯高於同期間同類股及大盤分別跌幅6.49%及漲幅4.18%；分析期間岱○公司股票之日平均成交量289仟股，較前1個月134仟股增幅達115.67%，遠逾同期間同類股及大盤分別降幅13.66%及23.75%。核算林○俊等4人操縱岱○公司股價之實際獲利6,200萬2,052元，擬制性獲利1,214萬8,636元，合計獲利7,415萬688元。案經中部地區機動工作站偵辦移送，並經臺灣新北地方檢察署檢察官起訴。

2. 操縱股價－英○公司負責人翁○鍾等涉嫌操縱股價違反證

券交易法案

翁○鍾係上市交易英○公司董事長兼總經理暨暟○公司負責人，108年間，英○公司因營運狀況不佳導致股價持續下跌，翁○鍾為護盤英○公司股價，以避免遭元○證券等要求清償股票質借款項或補提擔保品，遂與其次女翁○蓮及暟○公司財務部門主管蔡○真，共同基於意圖抬高英○公司股價及製造英○公司股票交易活絡表象之犯意聯絡，於108年4月16日至108年5月15日（下稱：分析期間一）、108年8月5日至108年9月4日（下稱：分析期間二）及109年2月27日至109年3月30日（下稱：分析期間三）等3個分析期間，使用翁○鍾及其不知情配偶陳○娜等人之證券帳戶，以連續高價買進、低價賣出及相對成交等方式操縱英○公司股價，於分析期間一、分析期間二及分析期間三，分別使英○公司股價維持於每股21.6元至26.7元、每股18.85元至23.4元及每股10.65元至13.8元，核算渠等於分析期間一虧損121萬5,230元、分析期間二虧損128萬4,630元、分析期間三虧損203萬6,160元，共計虧損453萬6,020元。案經臺南市調查處偵辦移送，並經臺灣臺南地方檢察署檢察官起訴。

3. 內線交易－凱○公司負責人蔡○燦等涉嫌內線交易違反證券交易法案

上市交易之凱○公司於109年7月10日16時5分22秒在公開資訊觀測站公告該公司「因接受歐洲客戶之口罩訂單，發生部分產品規格認知差異而產生與客戶貨款之爭

議，已造成應收帳款及預付貨款可能無法收回的風險及相關存貨損失，估將對第二季財報造成潛在影響數約2.1億元」（下稱：重大消息一），復於109年11月16日14時27分3秒公告109年第3季財務報告，於報告附註揭露醫療手套採購糾紛，致其他應收款提列減損損失6,790萬8,000元，及輕質循環油採購銷售合約未能履行合約可能須賠償鉅額違約金約十億元之或有負債（下稱：重大消息二）。凱○公司董事長兼總經理蔡○燦明知上揭2個影響凱○公司股價之重大利空消息公開後，勢必造成凱○公司股價下跌，亦明知其在該等重大消息明確後，未公開前或公開後18小時內，不得於公開市場自行或以他人名義買賣凱○公司股票，竟基於藉由內線交易規避損失之犯意，於重大消息一公開前，指示其胞妹蔡○玲、友人李○榮及姚○志、證券帳戶受任人張○哲，大量賣出蔡○燦以謀○公司、余○紡及杭○屏等名義持有之凱○公司股票以規避損失，合計規避損失2,389萬6,950元；蔡○燦亦於重大消息二公開前，自己或指示其友人李○榮及姚○志，大量賣出蔡○燦控制之京○專戶及其以余○紡、陳○蘭等名義持有之凱○公司股票，合計規避損失8,294萬9,720元。案經新北市調查處偵辦移送，並經臺灣新北地方檢察署檢察官起訴。

4. 內線交易－新○公司董事長黃○能等涉嫌內線交易違反證券交易法案

公開資訊觀測站之公開收購資訊專區於109年12月2日14時12分57秒，公告「日商株式會社有○公司公開收

購新○公司普通股」，前上櫃交易之新○公司（110年12月10日下櫃並終止公開發行）亦於同（2）日17時18分27秒，發布「接獲日商株式會社有○公司申報及公告之公開收購申報書、公開收購說明書及相關書件等有關收購通知之訊息說明」之重大消息。有○公司係於109年10月7日，以通訊軟體LINE告知新○公司時任總經理吳○宏有意收購該公司股份，因有○公司對新○公司持有52.3%股權，且擔任新○公司4席董事，對新○公司收購之執行有一定優勢。新○公司時任董事長黃○能因職務關係知悉本案重大消息，於109年10月7日至109年11月24日之限制交易期間，使用相關公司、親友證券帳戶共買進326仟股、賣出33仟股新○公司股票，擬制性獲利216萬4,000元。黃○能並於109年11月3日將重大消息傳遞予友人張○哲、張○祥及張○強，黃○能等4人於限制交易期間總計買進1,271仟股、賣出93仟股新○公司股票，不法獲利共計761萬3,000元。案係南部地區機動工作站偵辦移送，並經臺灣高雄地方檢察署檢察官起訴。

5. 特別背信－全○公司經理楊○財等涉嫌違反證券交易法等案

楊○財係上市交易之全○公司研發部經理、游○峰係採購部經理，渠等明知應為全○公司忠實執行職務，不得擅自將全○公司工商秘密對外洩漏及使用，竟於101年下半年間，與吳○國、鄧○立及鍾○都等人共同意圖為自己及他人不法之利益，基於洩漏業務上持有或知悉之工商秘密及特別背信之犯意聯絡，前後共同設立冠○公司、燿○

公司及曜○公司，高度仿製全○公司自行研發、設計之螺帽再銷售至境外，由楊○財等全○公司人員提供全○公司工商秘密，游○峰提供螺帽零配件表及接洽供應商，吳○國及蔡○茂協助前製程加工，鍾○都及洪○鈞分別以勁○公司、○銓公司及松○公司外銷螺帽。楊○財等人利用全○公司長期投入成本獲取之研發成果及供應銷售鏈，而得以比全○公司更有市場競爭力之較低價格銷售逐利，經估算至少致全○公司於103至108年間受有2,078萬2,659元之銷售淨利損失，冠○等公司則獲得共計5,058萬4,717元淨利之不法所得。案經新北市調查處偵辦移送，並經臺灣新北地方檢察署檢察官起訴。

6. 特別背信及非常規交易－和○公司負責人黃○彙等涉嫌違反證券交易法等案

上櫃交易之和○公司董事長黃○彙等人，以和○公司與永○公司等虛偽交易虛增營業額，涉犯證券交易法特別背信及洗錢等罪嫌：108年4月間，黃○彙及和○公司相關幹部，與永○公司實際負責人蔡○均等人共謀，安排永○公司虛偽向和○公司採購大車車載影像管理系統共2,191萬2,660元，虛增和○公司營收，和○公司復虛偽向邑○公司等訂購相關零組件共1,905萬4,350元，和○公司先行預付貨款，後續永○公司復將款項轉匯和○公司給付貨款，惟餘款則遲未付款，造成和○公司1,355萬4,350元之損失。

和○公司不實認列銷貨收入，黃○彙及和○公司財

會主管饒○峰涉犯證券交易法財報不實罪嫌：108年7月間，黃○彙及饒○峰明知前揭和○公司出售大車車載影像管理系統予永○公司之交易係虛偽不實，仍將該交易金額認列營業收入，復於108年7月於公開資訊觀測站公告，並編入108年第2季及108年度財務報告，共虛增不實交易營業收入2,191萬2,600元，占108年6月營業收入46.9%，占108年第2季營業收入24.4%，占108年全年度營業收入6.92%，致生損害於主管機關對和○公司財務業務管理之正確性。

和○公司副董事長陳○全、董事兼總經理龔○仁虛偽簽訂承租商業大樓契約，致和○公司損失人民幣705萬元，涉嫌證券交易法特別背信罪嫌：107年1月及2月間，陳○全、龔○仁代表和○公司100%轉投資之昆山○廣公司，與大陸籍戴○、大陸廣州智○公司虛偽簽訂承租商業大樓契約，昆山○廣公司旋即支付合計人民幣500萬元，惟戴○後續未交付相關大樓權利文件，和○公司亦未取得應收取之租金，致和○公司損失合計人民幣705萬元。

黃○彙、陳○全及方○慶以和○公司子公司名義與四○公司簽訂不實停車場合約，致和○公司損失人民幣260萬元，涉嫌證券交易法特別背信罪嫌：108年1、2月間，黃○彙、陳○全及方○慶分別以和○公司100%轉投資之昆山○進公司、昆山○廣公司與四○公司名義簽訂不實「智易停市場推廣合作協議」及「智能停車場系統建設工程承包合同」，昆山○進公司及昆山○廣公司支付四○公

司共人民幣260萬元，四○公司自合約簽訂後均未進行業務推廣及工程施作，致和○公司損失共人民幣260萬元。案係北部地區機動工作站偵辦移送，並經臺灣臺北地方檢察署檢察官起訴。

7. 特別背信、非常規交易、內線交易及操縱股價－天○公司負責人鄧○明等涉嫌違反證券交易法等案

上櫃交易之天○公司董事長鄧○明等安排天○公司與樂○公司及放○公司交易，涉嫌特別背信及非常規交易：107年6月間，鄧○明與樂○公司及放○公司實際負責人陳○榜等人合謀，明知放○公司並無實際營運，而樂○公司僅係遊戲轉包公司，鄧○明仍於天○公司董事會中提供非合理之投資評估報告書及鑑價報告，致董事會通過天○公司向樂○公司及放○公司購買手機遊戲授權、委託開發數款手機遊戲等提案，後續逕由鄧○明等人自行驗收，陳○榜等則將款項挪為私用，案關遊戲均未如期開發，致生天○公司損害共2億6,360萬元。

天○公司股票涉嫌內線交易：天○公司於107年8月17日17時8分6秒於公開資訊觀測站公告「本公司與太○公司簽署策略聯盟契約」，發布天○公司與太○公司雙方結盟，共同營運手機遊戲「轉校生」，由太○公司出資5,400萬元，取得天○公司未來營運「轉校生」遊戲營收18%之分潤權利。天○公司董事長鄧○明、資深協理暨財會主管周○祺、太○公司法人董事六○公司代表人陳○勳及太○公司投資開發處專員詹○恩等人，因職務關係知悉

重大消息，使用相關公司或本人證券帳戶，於限制交易期間買進天○公司股票共244仟股、買進太○公司股票93仟股。另太○公司時任董事長特助王○仁因職務知悉重大消息後，傳遞予母親羅○塤，羅員遂於限制交易期間買進天○公司股票34仟股。渠等不法獲利共計332萬6,880元。

天○公司涉操縱股價：鄧○明、陳○芳及天○公司法人董事華○公司實際負責人陳○澤等人共謀，使用其等控制之人頭證券帳戶群組，於107年5月28日至107年12月31日及108年1月1日至108年5月28日兩段分析期間，透過拉抬、沖洗買賣及相對成交天○公司股票，將天○公司股票價格炒高後賣出牟取價差，鄧○明群組、陳○芳群組及陳○澤群組不法獲利共1億2,734萬4,000元。

天○公司出售不動產予龍○公司涉嫌特別背信及非常規交易：鄧○明安排天○公司於107年10月25日，將公司持有之臺北市內湖區建地，以遠低於市場行情之4億3,506萬4,000元賤售予龍○公司，依107年該區段土地市價每坪126萬3,000元計算，土地市價達6億8,685萬7,290元，天○公司出售土地損失2億5,179萬3,290元。案係臺北市調查處偵辦移送，並經臺灣臺北地方檢察署檢察官起訴。

8. 特別背信－台○銀行負責人王○鋒等涉嫌違反證券交易法案

王○鋒係上市交易之台○銀行暨其子公司台○保經前董事長，意圖為自己及他人之不法利益，違背忠實執行業務之義務，與飛○公司、極○公司、哲○公司等實際負責人周○男等共謀，利用王○鋒身為董事長權勢使台○保經

下屬賴○姿等人加以配合，於104年至107年期間，為以下行為：（一）主導台○保經以租用公務車名義向極○公司承租高級車輛，惟該等車輛均由王○鋒私用，致台○保經受有1億2,565萬8,000元之損害。（二）105年間，王○鋒明知台○保經無購買或承租航空器之必要，竟以拓展業務為由，主導台○保經與極○公司簽訂航空器買賣意向書，並立即匯款9,000萬元予極○公司週轉購機，台○保經嗣於105年11月至109年7月間支付高額保證金及包機費等費用，109年9月至110年9月間改由台○銀行支付承租航空器費用，致台○銀行及台○保經受有2億7,500萬元之損害。（三）王○鋒另以樹立企業品牌形象為由，主導台○保經贊助哲○公司104年至108年間運動賽事廣告費，惟均未實際用於廣告行銷支出，致台○保經受有3億8,640萬元之損害。（四）王○鋒以拓展業務需求為由，主導台○保經於106年4月至112年12月間，向飛○公司承租不動產作為招待所及支付裝潢費等，且裝潢範圍竟涵蓋王○鋒住家，並於107年2月至113年1月間付費委由其友人楊○強之伴○公司，在招待所提供高級酒水及清潔服務，供王○鋒於招待所進行私人宴客，致台○保經受有7,576萬9,244元之損害。王○鋒等人所為致台○銀行及台○保經受有共計8億4,422萬7,244元之重大損害，並分別遭金融監督管理委員會裁罰1,200萬元及300萬元之罰鍰。案經北部地區機動工作站偵辦移送，並經臺灣新北地方檢察署檢察官起訴。

(二) 金融貪瀆：

廖○玲及江○榮等人涉嫌加重詐欺等案

廖○玲及江○榮為夫妻，渠等以廖○玲為首統籌運作，與韓○綺、藍○華共同組成「江○炒房團」之犯罪組織，於臺北市、新北市等地與不同建商合作，簽署不動產代銷合作契約，協助各建商銷售不動產並從中賺取佣金；劉○偉、劉○廷則係父子，分別擔任金○公司之董事長、董事，以建造、銷售房產牟利為業。緣於民國104年起，「江○炒房團」與劉○偉、劉○廷合作，約定由「江○炒房團」銷售尚未售出金○公司在新北市板橋區興建之「金○帝寶」、新北市永和區興建之「金○臻品」及新北市板橋區興建之「金○天廈」等建案，「江○炒房團」遂透過韓○綺、藍○華招攬買家，多次召開說明會、投資講座，由廖○玲、江○榮擔任講師，以金○公司提供之「建商無息借款」、「享受購屋補貼金」等銷售方案為基礎，向買家佯稱「低頭款買房，建商2年無息借款，1年後房價上漲可協助轉增貸，增貸還款予建商」、「與銀行關係良好，可協助獲取高成數貸款」等語，而吸引經濟弱勢族群購買上開建案。詎「江○炒房團」明知個人向銀行申貸借款，須提供真實財力證明文件，俟銀行徵信審核個人償債能力及不動產鑑估價值等條件通過後，始核撥貸款予借款人，為使「金○帝寶」、「金○臻品」及「金○天廈」等建案房屋順利銷售而從中賺取佣金，竟共同意圖為自己不法之利益，基於加重詐欺、行使偽造私文書之犯意聯絡，指示買家林○薇等15人，配合編造虛偽不實之

薪資證明、任職證明、已解約定存單或反覆提存款項至特定帳戶製造假金流等方式，取得相關財力證明文件後持向聯○銀行、永○銀行、板○銀行、台○銀行及土○銀行等5家金融機構申貸，致前揭金融機構徵審人員陷於錯誤而核貸予較高額度之款項，總計「江○炒房團」於104年7月至108年4月間詐得貸款2億7,180萬元；惟於貸款核撥後，劉○偉及劉○廷另要求客戶就未清償屋款部分，與金○建設公司簽訂「無息貸款合約書」，同時簽立該借款金額1.2倍之商業本票，並以協助辦理房屋過戶等名義，向買家收取個人印章及不限用途之印鑑證明，劉○偉等人復共同基於行使偽造文書及使公務人員登載不實事項之犯意聯絡，明知買家未授權將房屋設定第二順位抵押權予金○建設公司，竟未經買家同意，即委由不知情之代書向地政機關辦理最高限額抵押權設定登記，倘2年借款到期買家無力還款，劉○偉等人則向法院聲請本票裁定拍賣房屋，致買家喪失房屋所有權等損害。案經北部地區機動工作站偵辦移送，並經臺灣新北地方檢察署檢察官起訴。

(三) 掏空資產

3○公司業務員吳○鋒等涉嫌業務侵占等案

吳○鋒係3○公司業務員，自109年5月起，私下向大陸不詳水貨商採購3○公司生產銷售之食品試劑，復以柯○隆設立之維○公司名義銷售予3○公司客戶太○公司，致3○公司受有計1,847萬7,900元之營業額損失；另由維○公司行政助理翁○儀開立不實統一發票31紙計2,575萬8,000元，

透過吳○鋒將不實統一發票交付予太○公司，再由柯○隆指示翁○儀扣除販售不實發票之20%利潤之貨款，以現金方式交付吳○鋒。案係嘉義市調查站偵辦移送，並經臺灣臺北地方檢察署檢察官起訴。

(四) 侵害營業秘密

1. 東○公司經理吳○源等涉嫌違反營業秘密法案

吳○源係東○公司研發經理，於108年10月間提出離職申請後，將任職期間因業務所知悉持有之微致動器製程相關等營業秘密，擅自以公務用筆記型電腦自東○公司內部伺服器重製，再儲存於個人隨身硬碟，並於109年2月3日離職後攜至台○公司（大陸立○公司全資孫公司，為在臺研發中心）並擔任研發總監，吳○源參考東○公司資料後加以改作，用於台○公司業務使用，或供大陸立○公司未來產品設計等使用。另東○公司前主任工程師黃○彥於109年5月間離職前，依吳○源授意以業務需求申請開通公務筆電插取隨身碟之權限，藉模擬電腦無存取限制之機會，將公務電腦上微致動器製程相關等營業秘密轉存至個人隨身碟攜出，並攜至台○公司辦公室使用，涉嫌違反營業秘密法等罪，台○公司亦應論以法人併罰。案係桃園市調查處偵辦移送，並經臺灣桃園地方檢察署檢察官起訴。

2. 泓○公司經理鄒○龍涉嫌違反營業秘密法等案

鄒○龍係泓○公司專案經理，於112年12月1日提出離職，泓○公司於同年12月5日已正式通知渠不再任職，且不再交付任何業務，亦無須交接業務，鄒○龍在職期間

也曾簽署相關保密規定，知悉離職時應將所有自業務產生之資料及重製物一併返還不得保有，卻仍於經同意離職且無須交接之情況下，於同年12月底正式離職前，於業務所需範圍外，逾越權限自公司內部伺服器內下載總計5,861個檔案，其中涉及泓○公司產品第二、第三代電池（磷酸錳鐵鋰）正極材料製程、研發等營業秘密，重製儲存於公司配發之筆記型電腦中，再轉存至私人隨身碟後攜出，後再重製於個人隨身硬碟，以利未來工作所需。鄒○龍涉嫌違反營業秘密法及刑法第359條等罪。案係桃園市調查處偵辦移送，並經臺灣桃園地方檢察署檢察官起訴。

3. 亞○公司經理何○龍等涉嫌違反營業秘密法案

何○龍係亞○公司經理，負責管理所屬部門產品開發，參與亞○公司核心經營決策會議；李○廷係課長，負責亞○公司產製之全系列加工機附加頭及主軸研究開發、繪圖等業務。渠等於任職期間均簽署相關保密規定，知悉不得未經公司同意擅自重製及外洩公司營業秘密，卻仍於110、111年任職期間，擅自重製公務電腦內有關「全系列附加頭（含研發組裝測試紀錄）」等營業秘密資料至私人外接隨身碟，並攜至轉職之大○公司使用，111年6月間渠等甚將上開營業秘密資料提供予自崴○公司離職後至大○公司擔任工程師之盧○生使用，何○龍等3人參考亞○公司前開營業秘密檔案後改作為大○公司研發成果，以因應大陸廣東省客戶需求，涉嫌違反營業秘密法等罪，大○公司亦應論以法人併罰。案係臺中市調查處偵辦移送，

並經臺灣新竹地方檢察署檢察官起訴。

伍、兩岸共同打擊犯罪及司法互助

本局經濟犯罪防制處係依據「海峽兩岸共同打擊犯罪及司法互助協議」，辦理本局涉及兩岸之經濟犯罪、毒品、洗錢、廉政貪瀆案件及追緝外逃通緝犯等業務之秘書單位，依法務部授權建構之聯繫機制，與大陸公安部等執法部門進行業務交流合作。113年度本局辦理犯罪情資交換10件、協請調查取證3案、請求協助緝捕遣返7案7人、通報大陸地區人民在臺人身自由受限制案件1案；大陸公安部回覆本局調查取證1案。綜合情況顯示，各類跨境犯罪並未稍行減緩，打擊跨境犯罪仍有賴雙方深入合作，始能克竟其功。今後將持續依協議規範及聯繫機制，賡續推動兩岸業務交流互動，共同偵處防制各類跨境犯罪。

第三部份

犯罪特性分析

壹、性別分析

113年案件嫌疑人總數3,502人，較112年之3,104人，增加12.82%，較111年之3,145人，增加11.35%；男性嫌疑人2,429人，較112年之2,090人，增加16.22%，較111年之2,157人，增加12.61%；女性嫌疑人1,073人，較112年之1,014人，增加5.82%，較111年之988人，增加8.6%。(詳表2.01及圖2.01)。

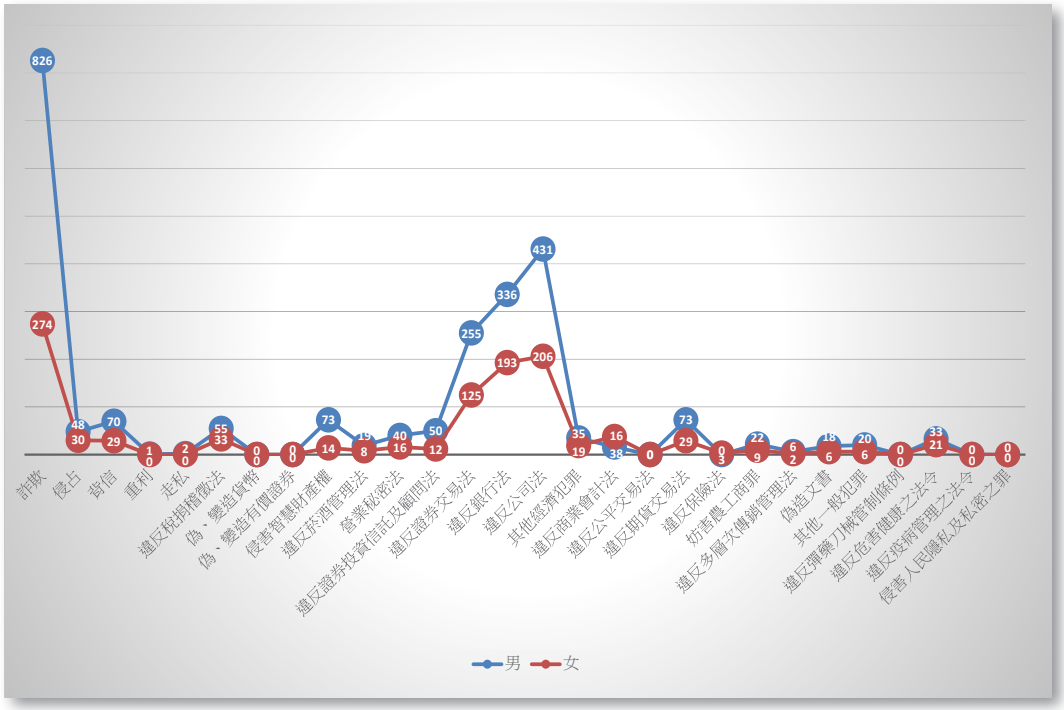
表2.01 近3年案件型態與嫌疑人性別統計表

型態	113			112			111			113年與112年比較			113年與111年比較		
	男	女	合計	男	女	合計	男	女	合計	男嫌疑人數%=[(113年-112年)/112年]	女嫌疑人數%=[(113年-112年)/112年]	合計嫌疑人數%=[(113年-112年)/112年]	男嫌疑人數%=[(113年-111年)/111年]	女嫌疑人數%=[(113年-111年)/111年]	合計嫌疑人數%=[(113年-111年)/111年]
詐欺	826	274	1,100	725	268	993	527	200	727	13.93%	2.24%	10.78%	56.74%	37.00%	51.31%
侵占	48	30	78	45	23	68	42	22	64	6.67%	30.43%	14.71%	14.29%	36.36%	21.88%
背信	70	29	99	62	20	82	58	20	78	12.90%	45.00%	20.73%	20.69%	45.00%	26.92%
重利	1	0	1	1	0	1	2	0	2	0.00%	NA	0.00%	-50.00%	NA	-50.00%
走私	2	0	2	3	0	3	8	1	9	-33.33%	NA	-33.33%	-75.00%	NA	-77.78%
違反稅捐稽徵法	55	33	88	52	72	124	83	23	106	5.77%	-54.17%	-29.03%	-33.73%	43.48%	-16.98%
偽、變造貨幣	0	0	0	6	2	8	3	0	3	NA	NA	NA	NA	NA	NA
偽、變造有價證券	0	0	0	0	0	0	1	0	1	NA	NA	NA	NA	NA	NA
侵害智慧財產權	73	14	87	56	18	74	28	16	44	30.36%	-22.22%	17.57%	160.71%	-12.50%	97.73%
違反菸酒管理法	19	8	27	5	2	7	5	2	7	280.00%	300.00%	285.71%	280.00%	300.00%	285.71%
營業秘密法	40	16	56	31	4	35	38	6	44	29.03%	300.00%	60.00%	5.26%	166.67%	27.27%
違反證券投資信託及顧問法	50	12	62	29	4	33	98	26	124	72.41%	200.00%	87.88%	-48.98%	-53.85%	-50.00%
違反證券交易法	255	125	380	235	85	320	268	118	386	8.51%	47.06%	18.75%	-4.85%	5.93%	-1.55%
違反銀行法	336	193	529	266	183	449	287	197	484	26.32%	5.46%	17.82%	17.07%	-2.03%	9.30%
違反公司法	431	206	637	345	185	530	408	218	626	24.93%	11.35%	20.19%	5.64%	-5.50%	1.76%
其他經濟犯罪	35	19	54	43	36	79	22	5	27	-18.60%	-47.22%	-31.65%	59.09%	280.00%	100.00%
違反商業會計法	16	38	54	9	7	16	13	11	24	77.78%	442.86%	237.50%	23.08%	245.45%	125.00%
違反公平交易法	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
違反期貨交易法	73	29	102	82	51	133	93	38	131	-10.98%	-43.14%	-23.31%	-21.51%	-23.68%	-22.14%
違反保險法	0	3	3	3	2	5	3	5	8	NA	50.00%	-40.00%	NA	-40.00%	-62.50%
妨害農工商罪	22	9	31	18	9	27	16	9	25	22.22%	0.00%	14.81%	37.50%	0.00%	24.00%
違反多層次傳銷管理法	6	2	8	3	2	5	3	2	5	100.00%	0.00%	60.00%	100.00%	0.00%	60.00%
偽造文書	18	6	24	15	6	21	32	14	46	20.00%	0.00%	14.29%	-43.75%	-57.14%	-47.83%
其他一般犯罪	20	6	26	8	4	12	9	2	11	150.00%	50.00%	116.67%	122.22%	200.00%	136.36%
違反彈藥刀械管制條例	0	0	0	4	1	5	0	0	0	NA	NA	NA	NA	NA	NA
違反危害健康之法令	33	21	54	43	30	73	107	51	158	-23.26%	-30.00%	-26.03%	-69.16%	-58.82%	-65.82%
違反疫病管理之法令	0	0	0	1	0	1	3	2	5	NA	NA	NA	NA	NA	NA
侵害人民隱私及私密之罪	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
違反環境生態保護之法令	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
合　計	2,429	1,073	3,502	2,090	1,014	3,104	2,157	988	3,145	16.22%	5.82%	12.82%	12.61%	8.60%	11.35%

表2.02 113年各類案件型態性別比較

型　　態	男	女
詐欺	826	274
侵占	48	30
背信	70	29
重利	1	0
走私	2	0
違反稅捐稽徵法	55	33
偽、變造貨幣	0	0
偽、變造有價證券	0	0
侵害智慧財產權	73	14
違反菸酒管理法	19	8
營業秘密法	40	16
違反證券投資信託及顧問法	50	12
違反證券交易法	255	125
違反銀行法	336	193
違反公司法	431	206
其他經濟犯罪	35	19
違反商業會計法	16	38
違反公平交易法	0	0
違反期貨交易法	73	29
違反保險法	0	3
妨害農工商罪	22	9
違反多層次傳銷管理法	6	2
偽造文書	18	6
其他一般犯罪	20	6
違反彈藥刀械管制條例	0	0
違反危害健康之法令	33	21
違反疫病管理之法令	0	0
侵害人民隱私及私密之罪	0	0
違反環境生態保護之法令	0	0

圖2.01 113年各類案件型態性別比較

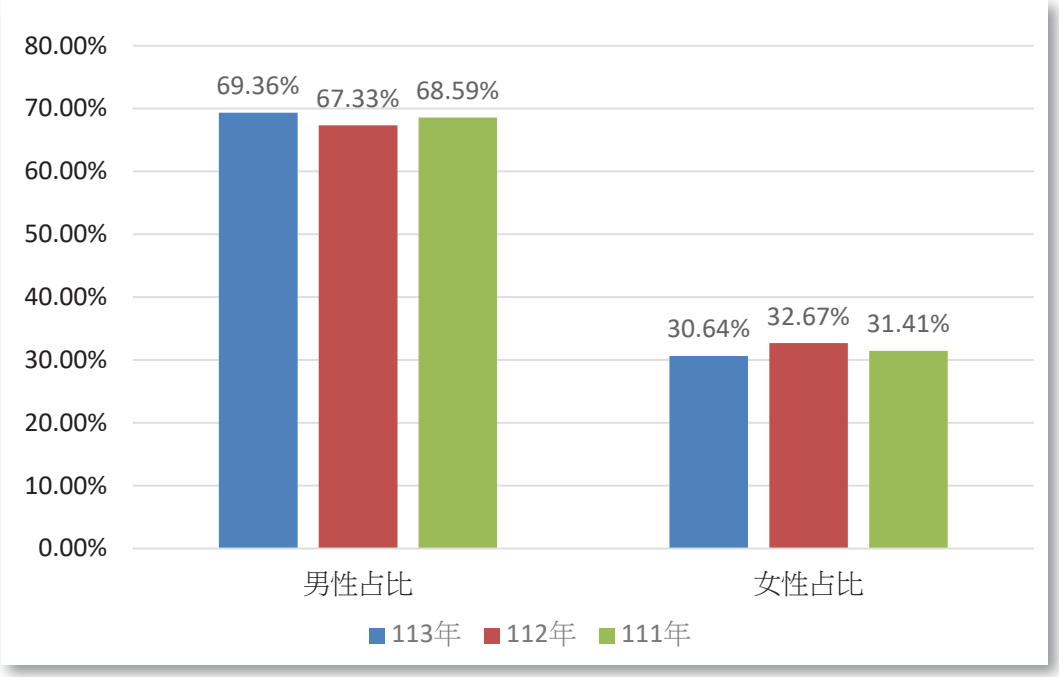


113年案件嫌疑人總數男性占比69.36%，女性占比30.64%，112年案件嫌疑人總數男性占比67.33%，女性占比32.67%，111年案件嫌疑人總數男性占比68.59%，女性占比31.41%。(詳表2.03及圖2.02)

表2.03 近3年案件嫌疑人性別占比比較

年度	男性	女姓	男性占比	女姓占比
113年	2,429	1,073	69.36%	30.64%
112年	2,090	1,014	67.33%	32.67%
111年	2,157	988	68.59%	31.41%

圖2.02 近3年案件嫌疑人性別占比比較



整體而言，近3年男性嫌疑人占嫌疑人總數約在7成左右，女性嫌疑人占嫌疑人總數約在3成左右，未有明顯變化。

貳、年齡分析

113年案件嫌疑人以40歲以上未滿50歲之年齡層人數898人最多，占本年嫌疑人總數25.34%；其次依序為30歲以上未滿40歲744人，占20.99%；50歲以上未滿60歲731人，占20.63%；60歲以上未滿70歲490人，占13.83%；20歲以上未滿30歲460人，占12.98%；70歲以上未滿80歲178人，占5.02%；80歲以上20人，占0.56%；18歲以上未滿20歲14人，占0.4%；18歲以下9人，占0.25%。(詳表2.04、2.05及圖2.03)

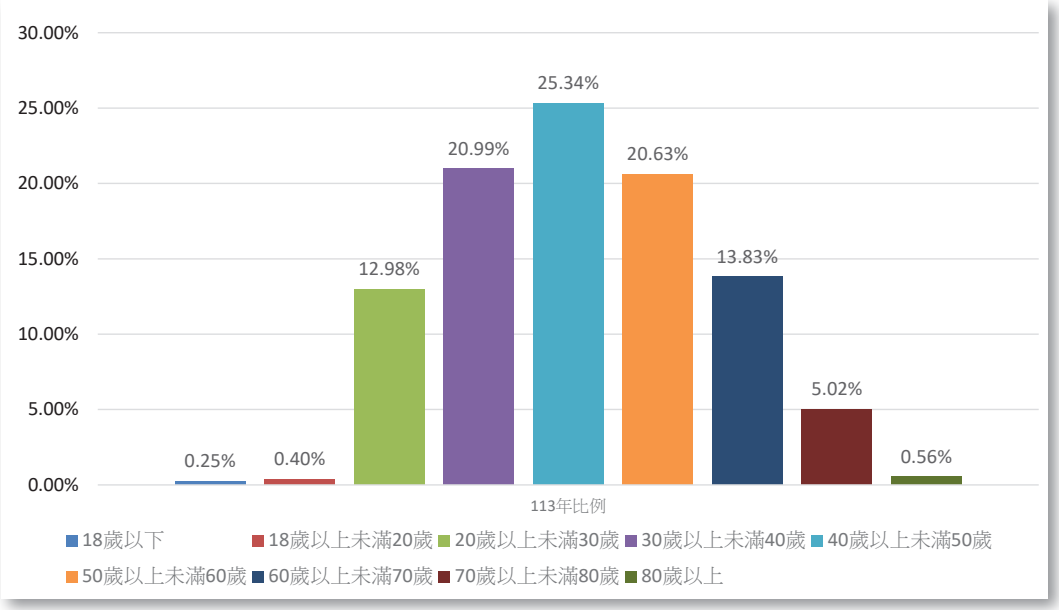
表2.04 近3年案件型態與嫌疑人年齡統計表

型態	小於18歲			18歲以上未滿20歲			20歲以上未滿30歲			30歲以上未滿40歲			40歲以上未滿50歲			50歲以上未滿60歲			60歲以上未滿70歲			70歲以上未滿80歲			80歲以上		
	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111
詐欺	9	1	0	14	6	0	349	242	119	316	285	185	225	226	190	106	128	130	69	93	76	31	22	25	2	2	8
侵占	0	0	0	0	0	0	0	0	0	5	6	2	23	21	8	21	17	19	20	18	21	11	6	11	0	0	3
背信	0	0	0	0	0	0	1	0	0	5	2	5	32	17	18	29	23	22	14	26	26	15	12	7	4	2	2
重利	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	1	1	0	0	0	0	0	0	0	0	0
走私	0	0	0	0	0	0	0	0	0	0	0	1	0	0	3	0	3	0	2	0	2	0	0	3	0	0	0
違反稅捐稽徵法	0	0	0	0	0	0	2	2	0	11	11	4	18	20	22	31	55	35	22	29	38	4	9	7	0	0	0
偽、變造貨幣	0	0	0	0	0	0	0	0	2	0	6	1	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0
偽、變造有價證券	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
侵害智慧財產權	0	0	0	0	0	0	4	11	2	22	17	13	35	27	14	19	17	8	5	2	8	2	1	1	0	0	0
違反菸酒管理法	0	0	0	0	0	0	4	1	0	12	3	1	8	2	1	3	1	5	1	0	1	1	0	0	0	0	0
營業秘密法	0	0	0	0	0	0	2	0	0	12	3	7	19	22	22	17	7	12	7	3	3	1	0	1	0	0	0
違反證券投資信託及顧問法	0	0	0	0	0	0	5	6	17	22	15	40	21	6	35	9	5	20	5	1	10	0	0	2	0	0	0
違反證券交易法	0	0	0	0	0	0	16	10	15	44	25	47	96	46	91	98	110	109	83	90	83	40	38	37	5	1	8
違反銀行法	0	0	0	0	0	0	26	22	12	132	107	118	151	156	143	123	96	119	88	62	85	15	10	26	0	3	0
違反公司法	0	0	0	0	0	0	15	16	11	67	81	92	172	166	179	195	134	163	132	100	131	50	28	47	7	5	3
其他經濟犯罪	0	0	0	0	0	0	7	7	4	12	14	4	16	31	7	10	13	7	8	10	2	2	4	3	0	0	0
違反商業會計法	0	0	0	0	0	0	4	0	0	18	2	0	14	4	3	10	5	15	8	3	5	0	2	1	0	0	1
違反公平交易法	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反期貨交易法	0	0	0	0	0	0	13	6	9	40	45	55	24	46	38	20	16	23	4	17	6	1	4	0	0	0	0
違反保險法	0	0	0	0	0	0	0	0	0	0	0	0	1	0	4	1	2	0	1	3	4	0	0	0	0	0	0
妨害農工商罪	0	0	0	0	0	0	1	0	2	6	2	1	11	8	8	6	6	10	7	4	4	0	5	0	0	2	0
違反多層次傳銷管理法	0	0	0	0	0	0	0	2	0	0	0	0	2	0	1	2	1	2	4	2	2	0	0	0	0	0	0
偽造文書	0	0	0	0	0	0	2	0	0	7	2	0	4	6	14	6	6	10	2	5	14	3	1	6	0	1	2
其他一般犯罪	0	0	0	0	0	0	4	0	0	5	4	0	3	1	5	10	5	3	4	2	4	0	0	1	2	0	0
違反彈藥刀械管制條例	0	0	0	0	0	0	0	1	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反危害健康之法令	0	0	0	0	0	0	5	5	14	7	16	39	23	25	49	15	15	34	4	6	16	2	5	7	0	1	1
違反疫病管理之法令	0	0	0	0	0	0	0	0	4	0	0	4	0	0	0	0	1	2	0	0	0	0	0	1	0	0	0
侵害人民隱私及私密之罪	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反環境生態保護之法令	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
合　計	9	1	0	14	6	0	460	331	211	744	650	620	898	831	856	731	668	749	490	476	541	178	147	186	20	17	28

表2.05 113年案件嫌疑人年齡比例

年　度	18歲以下	18歲以上未滿20歲	20歲以上未滿30歲	30歲以上未滿40歲	40歲以上未滿50歲	50歲以上未滿60歲	60歲以上未滿70歲	70歲以上未滿80歲	80歲以上	合計
113年比例	0.25%	0.40%	12.98%	20.99%	25.34%	20.63%	13.83%	5.02%	0.56%	100.00%
113年	9	14	460	744	898	731	490	178	20	3544

圖2.03 113年案件嫌疑人年齡比例

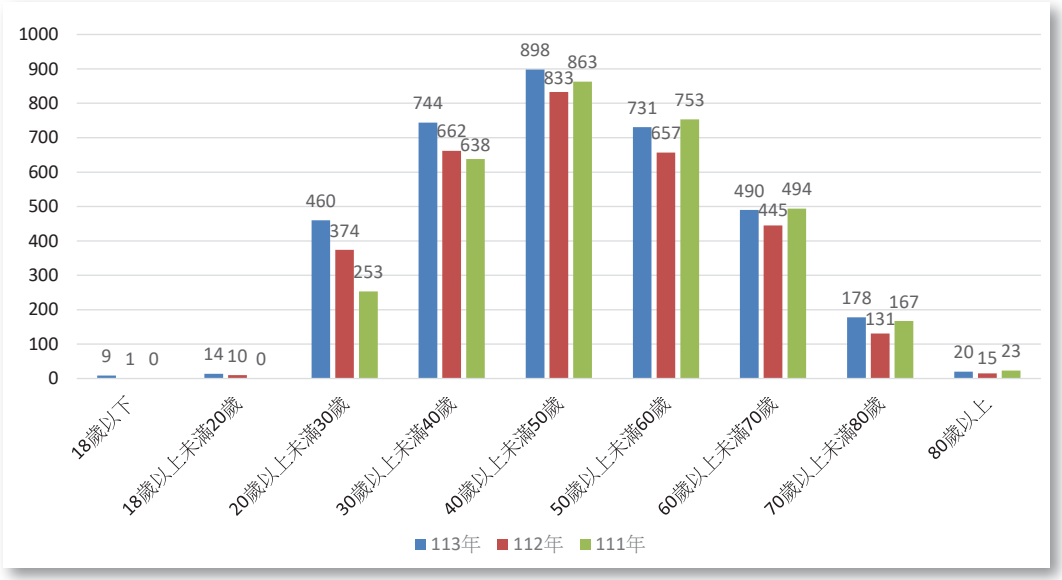


針對近3年案件嫌疑人年齡進行比較，年齡層比例大致與112年相同，近3年來仍以40歲以上未滿50歲之年齡層人數最多，其次依序為50歲以上未滿60歲、30歲以上未滿40歲等等以降，大約維持相同比例，未有明顯變化。(詳表2.04、2.06及圖2.04)

表2.06 近3年案件嫌疑人年齡比較

年度	18歲以下	18歲以上未滿20歲	20歲以上未滿30歲	30歲以上未滿40歲	40歲以上未滿50歲	50歲以上未滿60歲	60歲以上未滿70歲	70歲以上未滿80歲	80歲以上
113年	9	14	460	744	898	731	490	178	20
112年	1	10	374	662	833	657	445	131	15
111年	0	0	253	638	863	753	494	167	23

圖2.04 近3年案件嫌疑人年齡比較



參、案件來源分析

113年主動發掘案件最多，計299案，占案件總數29.96%；其次依序為局本部交查交辦250案，占25.05%；檢察官指揮偵辦154案，占15.43%；其他單位提供134案，占13.43%；密告檢舉93案，占9.32%；金管會提供40案，占4.01%；監察單位通報17案，占1.7%；諮詢人員提供7案，占0.7%；立法院提供1案，占0.1%；政風單位通報1案，占0.1%；自首1案，占0.1%；其他上級交查交辦1案，占0.1%。(詳表2.07、2.08及圖2.05)

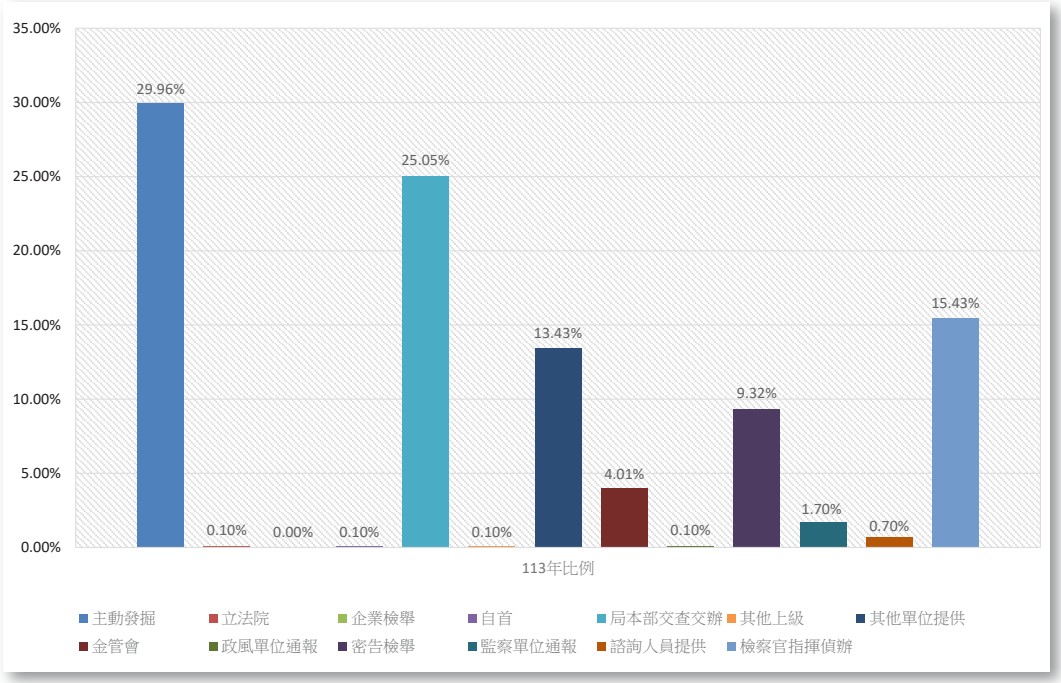
表2.07 近3年案件來源統計表

型態	主動發掘			立法院			企業檢舉			自首			局本部交查交辦			其他上級			其他單位提供			金管會			政風單位通報			密告檢舉			監察單位通報			諮詢人員提供			檢察官指揮偵辦		
	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111
詐欺	109	97	92	0	0	0	0	0	0	0	0	0	5	15	20	0	0	0	9	17	4	5	5	2	1	1	1	49	43	24	7	10	19	3	2	0	44	44	47
侵占	16	16	15	0	0	0	0	0	0	0	0	0	14	7	3	0	0	0	1	0	0	0	1	0	0	0	0	4	6	11	2	0	1	0	0	0	10	11	4
背信	13	16	15	0	0	0	0	0	0	1	0	0	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0	7	3	4	0	1	0	0	0	0	10	4	7
重利	0	0	1	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0
走私	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1
違反稅捐稽徵法	4	9	8	0	0	0	0	0	0	0	0	0	2	1	2	0	0	0	0	4	4	0	0	0	0	0	0	0	1	0	4	4	3	1	0	0	5	4	6
偽、變造貨幣	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
偽、變造有價證券	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
侵害智慧財產權	16	14	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	35	3	0	0	0	0	0	0	0	3	0	1	0	15	0	0	0	1	0	0
違反菸酒管理法	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	5	1	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
營業秘密法	14	13	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	1	6	4	5
違反證券投資信託及顧問法	3	2	2	0	0	0	0	0	0	0	0	0	5	4	6	0	0	0	3	1	7	13	9	48	0	0	0	1	5	8	0	0	0	0	0	0	5	2	4
違反證券交易法	35	39	47	0	0	0	0	1	0	0	0	0	12	12	17	0	0	0	5	1	0	3	2	10	0	0	0	11	8	8	1	2	1	0	0	0	11	9	9
違反銀行法	30	38	43	0	0	0	0	0	0	0	1	1	18	39	31	1	1	0	2	6	2	1	2	0	0	0	0	5	18	8	1	1	2	0	0	0	22	13	24
違反公司法	12	11	17	0	0	0	0	0	0	0	0	0	177	157	161	0	0	0	12	4	1	1	0	0	0	0	1	2	0	5	1	1	1	0	0	0	3	5	5
其他經濟犯罪	9	3	0	0	0	0	0	0	1	0	0	0	1	2	2	0	0	0	14	12	2	0	1	0	0	0	0	2	5	1	0	0	1	0	0	0	11	10	6
違反商業會計法	4	1	2	0	0	0	0	0	0	0	0	0	1	1	3	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0	1	0	1	0	1
違反公平交易法	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反期貨交易法	0	3	2	0	0	0	0	0	0	0	0	0	9	3	11	0	0	0	6	8	6	17	26	24	0	0	0	4	8	6	0	1	0	0	0	0	6	6	2
違反保險法	1	1	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
妨害農工商罪	10	6	5	0	0	0	0	0	0	0	0	0	0	3	3	0	0	0	1	1	1	0	0	0	0	0	0	0	0	1	0	0	2	0	0	0	4	6	3
違反多層次傳銷管理法	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	0
偽造文書	3	9	8	1	0	0	0	0	0	0	0	0	1	0	2	0	0	0	5	1	1	0	0	0	0	0	0	2	7	4	0	0	1	2	0	4	5	16	14
其他一般犯罪	7	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	7	4	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	3	1	0
違反彈藥刀械管制條例	2	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反危害健康之法令	11	20	39	0	0	0	0	0	0	0	0	0	1	0	2	0	0	0	15	23	32	0	0	0	0	0	0	1	5	2	0	1	25	0	0	0	7	1	6
違反疫病管理之法令	0	1	1	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
侵害人民隱私及私密之罪	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反環境生態保護之法令	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
合計	299	307	335	1	0	0	0	1	1	1	1	1	250	247	266	1	1	0	134	127	71	40	46	85	1	1	2	93	113	83	17	23	77	7	3	5	154	138	147

表2.08 113年案件來源比例

年度	主動發掘	立法院	企業檢舉	自首	局本部交查交辦	其他上級	其他單位提供	金管會	政風單位通報	密告檢舉	監察單位通報	諮詢人員提供	檢察官指揮偵辦	合計
113年比例	29.96%	0.10%	0.00%	0.10%	25.05%	0.10%	13.43%	4.01%	0.10%	9.32%	1.70%	0.70%	15.43%	100.00%
113年	299	1	0	1	250	1	134	40	1	93	17	7	154	998

圖 2.05 113 年案件來源比例

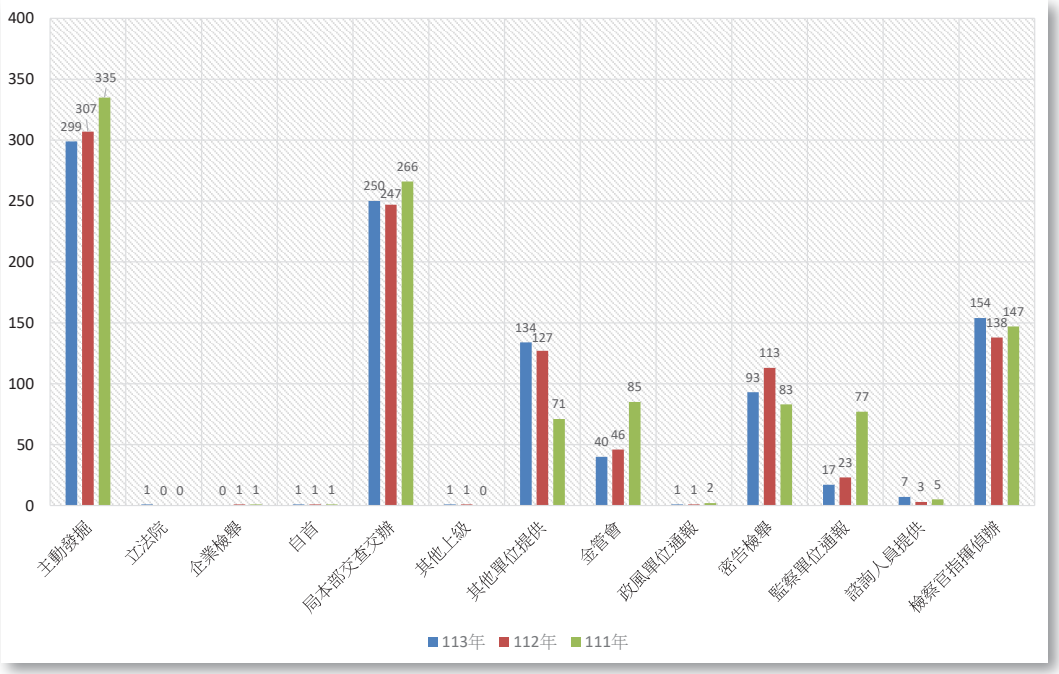


針對近3年案件來源進行比較，比例大致與112年相同，近3年來仍以主動發掘案件最多，其次依序為局本部交查交辦、檢察官指揮偵辦、其他單位提供、密告檢舉、金管會提供、監察單位通報等；諮詢人員提供、立法院提供、政風單位通報、自首、其他上級交查交辦及企業檢舉等案件來源極少。 (詳表2.07、2.09及圖2.06)

表2.09 近3年案件來源比較

年度	主動發掘	立法院	企業檢舉	自首	局本部交查交辦	其他上級	其他單位提供	金管會	政風單位通報	密告檢舉	監察單位通報	諮詢人員提供	檢察官指揮偵辦
113年	299	1	0	1	250	1	134	40	1	93	17	7	154
112年	307	0	1	1	247	1	128	46	1	113	23	3	138
111年	335	0	1	1	266	0	71	85	2	83	77	5	147

圖2.06 近3年案件來源比較



第四部份

未來工作方向

人工智慧、半導體尖端科技支撐國內經濟成長動能，同時影響美中貿易競爭，牽動國際政經局勢及地緣政治變化，加上AI金融、虛擬資產等數位科技發展，不法分子運用新興科技從事重大經濟犯罪手法隨之推陳出新，犯罪複雜化、多元化及全球化已是現今趨勢。面對不斷變化之經濟情勢及犯罪趨勢，本局將妥慎規劃未來經濟犯罪防制工作方向，謹條述具體作法如下：

壹、經濟犯罪預防

一、蒐報犯罪預警情資，進行研析查處

針對各類新型態經濟犯罪，本局持續規劃電信網路詐欺、買賣未上市櫃股票、股票詐偽募集、非法吸金、地下通匯、營業秘密、智慧財產犯罪、黑心食品、藥品、商品、囤積哄抬物價等各類經濟與民生犯罪防制專案，督導外勤處站深入地方基層查察不法，積極蒐報相關犯罪預警資訊與線索進行研析，若涉及不法，即主動立案偵辦，若事權在行政機關，則積極與中央及地方政府主辦單位聯繫，協助行政查處。

二、善用科技工具及分析系統，強化案件偵查

運用本局情資處理、資金清查、數據分析行動調查、犯罪調查、轄區資訊及通聯分析等多元系統數位偵查工具，並透過介接其他公務機關提供之財稅、勞保等相關系統，以比對分析各類違常預警資料，過濾可疑犯罪線索及輔助案件偵查。114年將持續規劃建置幣流分析、打詐資料庫等科技系統，提供本局辦案團隊運用。

三、持續強化教育訓練，精進專業知能

針對重大經濟及民生犯罪趨勢或案件偵辦困境，適時辦理防制經

濟犯罪研討會，邀集產、官、學及司法界專家學者進行研討，深入瞭解新興犯罪成因及防制建議，廣納各方意見，提供政府決策或犯罪防制參考，並因應社會經濟情勢變化，隨時調整犯罪防制對策，機先預防犯罪。另持續推動「財務金融專業課程－初級及中級證照研習班」、營業秘密、幣流分析證照研習班及其他各類講習，藉由深化教育訓練，培養同仁專業知能及增進辦案技巧。

四、結合跨域權責單位，提升防制量能

對內統合本局各業務單位功能，相互支援協調，落實執行「全力維護國家安全、加強打擊重大犯罪、提升國家資安量能、健全營業秘密保護、持續強化工作紀律」等五大工作目標，發揮相乘綜效。對外持續透過既有之跨部會運作(如衛生福利部、農業部、經濟部智慧財產局、金管會等)、業務交流平台(如衛生福利部及各地方政府成立之食安平台、各檢察署建置之民生犯罪執行小組、本局奉行政院指示成立之經濟犯罪防制工作會報等)，加強聯繫權責機關，連結民間企業，跨越公私領域，塑造協力團隊，打擊不法犯罪。

貳、經濟犯罪偵辦

一、打擊企業貪瀆，嚴查金融犯罪

企業貪瀆案件類型包括股市犯罪、金融貪瀆、掏空資產及營業秘密等，因犯罪嫌疑人身分層級高，且多數案情複雜、牽連甚廣，屬典型白領犯罪案件。此類犯罪嫌疑人為逃避查緝，經常預設資金斷點、人頭帳戶等防火牆或停損點，本局將持續統合洗錢防制處、資通安全處、鑑識科學處及通訊監察處等跨領域團隊，並與金管會等主管機關密切聯繫合作，積極發掘相關不法線索偵辦。

二、擴大舉辦企業肅貪論壇，展現本局專業形象

113年10月29日舉辦「113年企業肅貪10週年—金融誠信高階論壇」，針對股市犯罪、金融貪瀆、掏空資產及營業秘密等企業貪瀆犯罪案件，挑選本局偵辦、具代表性及社會矚目之案例，邀集國內相關產、官、學及司法界之專家學者，共同就蒐證過程、法令適用、偵審實務、制度研修等面向進行交流，提供本局爾後精進偵辦作為及相關政策研擬、法令修改之參考，同時增進國內各界人士對於本局企業肅貪執行現狀及工作成效之認識與瞭解，藉以展現本局專業形象。

三、勤聯企業肅貪聯繫窗口，強化國安營密案件量能

因應國家安全法修正將「侵害國家核心關鍵技術之營業秘密案件」納入營業秘密層級化保護體系中，此為本局未來偵辦之重點方向，將持續透過宣導與聯繫，增加與企業之互信，同時亦與相關主管機關、臺灣高等檢察署智慧財產分署、台灣營業秘密保護促進協會等單位保持密切互動，俾利是類案件偵辦。

四、積極溯源斷根，嚴打電信詐欺

本局將持續以查緝詐欺機房、水房及溯源追查投資詐欺集團首腦、金主列為偵辦電信詐欺案件重點，並配合臺灣高等檢察署執行專案同步偵辦。依據113年偵辦成果，詐欺集團仍利用網路社群宣傳及虛擬貨幣等犯罪工具，藉由低成本、高報酬、速移轉、無實名、跨地域之特性，誘使投資人受騙。在詐欺機房方面，詐團已將俗稱「貓池」之DMT設備架設於行駛中之車輛，從傳統定點式機房演化為行動式機房，更將貓池、卡池分離，或以無人中介機房做為跳板，供機房成員遙控使用，配合境外機房遂行詐騙，增加查緝、追蹤困難度；在詐欺水房方面，詐團成員利用虛擬通貨地址易於取得、去中心化地

址匿名及利於集中管理交易便利等特性，使用手機同時操作數十個虛擬通貨地址交易虛擬貨幣，除可洗錢隱匿不法所得，更將水房「雲端化」，大幅減少人力成本，此外，線上博奕集團及虛擬幣店協助詐團收取詐欺款項，利用虛擬通貨或透過第三方支付清洗犯罪所得，金流複雜，再勾結黑幫吸收成員擔任車手，以暴力控制，將黑幫組織與水房結合，夥同地下通匯業者協助境外機房收受贓款，查緝水房不能僅靠傳統金流分析，更需學習虛擬通貨、第三方支付等新形態交易追蹤技能，方能查明犯罪金流；在跨境犯罪方面，詐團將機房及水房組織化、分工化、專業化，使機房、水房得以四處流竄，不同詐團間互相配合，近期更招攬外籍人士假借觀光名義，短期來台擔任取款車手，或向外籍移工收購金融帳戶及電信門號用於詐騙，利用跨境案件不易調卷蒐證及耗時、耗費，阻撓犯罪調查，已成為各國執法機關當前急需克服之挑戰。為脫離上述困境，本局將持續精進打詐職能，除繼續舉辦「打詐專案教育訓練研習會」，聘請具偵辦經驗之檢察官或本局第一線同仁，就實際個案內容進行經驗分享及意見交換，以做到經驗傳承，並將邀集公私部門及民間業者針對該議題研商相關打詐對策，冀結合公私力量懲詐，復配合行政院自114年1月1日施行之【新世代打擊詐欺策略行動綱領2.0】，新增跨境合作策略，更將持續推動跨境情資交換及跨境合作，運用詐欺犯罪危害防制條例、洗錢防制法、通訊保障及監察法及刑事訴訟法等「打詐新四法」賦予之調查工具，以「滅集團」、「查設備」、「抓首腦」、「斷金援」及「扣所得」為手段，儘速將犯嫌繩之以法，回應民眾對政府之期待。

五、澈查非法添加，維護食品安全

113年食安議題之焦點，即為辣椒粉等調味料中遭不肖業者非法

添加蘇丹紅工業染劑之事件，原本風波已漸平息，詎料自同年11月起，食品藥物管理署及各地衛生局又開始查獲多起咖哩粉、薑黃粉等遭添加蘇丹紅工業染劑事件，引發輿論重視，顯示該等案件仍持續為工作主軸。本局將持續依據行政院「食品安全會報」、臺灣高等檢察署「打擊民生犯罪督導會報」及「打擊民生犯罪專案實施計畫」之指示，加強查緝與民眾日常生活息息相關之民生犯罪行為。在邊境執法層面，查緝非法輸入行為，在製造生產層面，查緝攙偽假冒及違法添加等違法製程，全方位打擊各類型危害民生之非法案件。

六、打擊不肖茶商，守護臺茶品牌

本局將持續依據臺灣高等檢察署所頒「查察境外茶混充臺茶行動方案」，積極偵辦境外茶混充福壽山、梨山、阿里山、杉林溪等國產高山茶之原產國標記不實案件，避免不肖茶商為牟取不法價差暴利，以低價進口越南或其他產地茶葉混充為高價臺灣茶，打擊國人對國產茶消費信心，重挫我國茶農與茶商信譽，損害國產茶之優良品質形象，以捍衛我國茶農、茶商及消費者權益。

參、兩岸事務工作

一、循既有聯繫機制，運用適當有利契機，推動交流合作

本局遵照政府政策，秉持「對等尊嚴、健康有序」原則，在兩岸共同打擊犯罪協議架構下，因應兩岸關係發展趨勢，持續利用原有聯繫機制，隨時掌握有利契機，加強與陸方執法部門權責人員聯繫，針對個案重點研商、合作蒐證偵處，展現政府及本局執行共同打擊犯罪之決心，以深化海峽兩岸共同打擊各類跨境犯罪及司法互助工作。

二、加強兩岸共同打擊犯罪合作，遏止跨境犯罪

美中貿易競爭激烈，臺灣半導體先進技術成為美中角力重心之一，加上大陸不斷拓展沿海武力，促使海峽兩岸地緣政治風險升高，持續影響兩岸共同打擊犯罪合作關係。惟鑑於跨境電信網路詐欺、毒品走私及洗錢犯罪等案件不斷發生，本局仍將對跨越海峽兩岸之各類重大犯罪案件進行情資交換、案件協查及調查取證，以遏止跨境犯罪漫延。

三、持續追緝外逃通緝犯，彰顯司法正義

113年計有9名通緝犯自他國或境外經本局追緝遣返解送歸案（自大陸地區或香港、澳門緝解外逃通緝犯5案5人；自美國、加拿大、泰國等國緝解外逃通緝犯4案4人），未來將持續蒐報外逃通緝對象行止並緝捕歸案。大陸地區方面，在兩岸共同打擊犯罪協議架構下與陸方進行情資交換，並向陸方提出協助緝捕、遣返外逃通緝犯；國際方面，透過本局駐外法務秘書與當地執法機關密切聯繫，藉由國際合作，協請外國執法機關協助緝解外逃通緝犯返國歸案，接受法律制裁，彰顯司法正義。

第五部份

專題研究報告

虛擬資產為媒介衍生之經濟犯罪探討-以「王牌交易所潘○彰涉嫌詐欺案」為例

臺北市調查處
撰寫人：黃廷瑋

壹、前言

虛擬資產及其建構之價值場域，在法規未臻完備且未獲穩定監管之際，犯罪組織利用一般民眾對虛擬資產之投機性及資訊不對稱性，發展各類新興犯罪手法，並運用虛擬資產之交易特性移轉不法所得，如土耳其交易所Thodex惡意倒閉並挪走投資人20億美元資產、地下匯兌業者協助詐騙集團透過虛擬資產移轉境內不法所得等，該類案件在犯罪施行後，即運用虛擬資產交易特性隱匿或分散不法所得，規避司法單位查緝。至此，防制洗錢金融行動工作組織(Financial Action Task Force，FATF)開始關注虛擬資產及區塊鏈技術之應用發展及其可能衍生之犯罪，針對虛擬資產之潛在風險及威脅發表The FATF Recommendations（下稱「FATF建議」），我國行政院於110年4月7日參照FATF提出之虛擬資產監管指導指引，劃分虛擬資產事業之範圍，並於110年6月30日公告施行「虛擬通貨平台及交易業務事業防制洗錢及打擊資恐辦法」，該辦法明確定義虛擬資產事業範疇及概略之業務屬性。

自虛擬資產及其衍生之應用發展迄今不過十餘年，卻陸續發生虛

擬資產服務提供者吸收資金後惡性倒閉、利用虛擬資產交易毒品支付價金、透過虛擬資產進行地下匯兌及協助隱匿或移轉不法所得等案件，相較於傳統經濟犯罪得透由金融機構提供交易明細勾稽不法事證、洗錢防制處透過可疑交易分析申報資料等方式發掘犯罪源頭，有別於傳統之虛擬資產及區塊鏈技術相應問世，傳統偵辦技巧已無法有效發掘犯罪發生及證據蒐集。本文以本處於113年發掘並偵辦之「王牌交易所潘o彰涉嫌詐欺案」為例，透過清查虛擬資產資訊流及善用數位證據工具，勾稽出犯罪樣態及手法，期自案件歷程中找出偵辦破口，嘗試提出防制對策及偵查建議，提供相關單位日後偵辦類似案件之參考。

貳、虛擬資產為媒介可能衍生之犯罪類型

虛擬資產因高隱蔽性、快速移轉及抗審查等特性，不免有犯罪集團假借虛擬資產技術新穎之名，行不法犯罪之實，然由於虛擬資產去中心化及高度匿名性之特性，也造成司法單位在偵辦虛擬資產案件時屢遭箝制，本文以常見之虛擬資產為媒介所衍生之犯罪態樣進行闡述：

一、發行虛擬資產(ICO)之詐欺案件

自虛擬資產問世迄今，由於國內外新興虛擬資產不斷發行[1]，造成虛擬資產市場交易熱絡，一般投資人均認為於私募階段優先承購虛擬資產，嗣虛擬資產正式上線後，因其應用價值而推升虛擬資產兌換

[1] Marshall Andrew. ICO Explained. 7 March 2017, From CoinTelegraph.首次代幣發行（Initial Coin Offering，簡稱ICO），亦稱首次代幣發售及區塊鏈眾籌，是用區塊鏈把使用權限和虛擬資產合二為一，來為開發、維護、交換相關產品或服務的項目融資方法。

法定貨幣之價格，使投資人賺取資本利得，犯罪組織利用一般民眾對於區塊鏈技術之知識儲備不足，且無法從公開資訊核實開發團隊過往經歷及區塊鏈技術應用價值，即發想出一新興詐欺犯罪架構，利用誇大虛擬資產應用價值，渲染虛擬資產投機性，並以國外成功翻倍賺取資本利得之實例為誘因，佯稱新興虛擬資產潛在之應用場景與功能，可有效解決傳統法定貨幣交易驗證緩慢之特性，使投資人誤信獲利迅速可期，而以法定貨幣購買虛擬資產，最終虛擬資產發行商惡性倒閉，或無法兌現已承諾之應用價值，使投資人血本無歸，故以新興虛擬資產作為詐欺犯罪之標的，已成為各國政府須嚴格監管之主體。

二、利用虛擬資產進行銀行法吸金案件

吸金犯罪手法隨金融科技創新，使入金管道不以收受法定貨幣為唯一方式，亦將虛擬遊戲代幣或虛擬資產等間接資金流動模式，納為犯罪集團收受「款項」或吸收「資金」之工具，按最高法院110年度台上字第3277號判決意旨，犯罪之收受存款或吸收資金，或約定返還本金或給付相當或高於本金，該款項、資金、本金之流動、付還，不全以法定貨幣直接交付為必要。犯罪組織企圖以個人幣商、虛擬資產交易所或第三方虛擬資產服務提供商提供之法定貨幣以兌換虛擬資產交易服務，使被害人先以法定貨幣向不知情之第三方購買指定之虛擬資產，再透過原先架構完整之「保本保息」理財產品進行包裝，允諾給付高額紅利或報酬，一般人因缺乏對虛擬資產之正確認知，且忽略金融監理觸角難以全面觸及之風險，致將法定貨幣兌換成指定之虛擬資產進行投資，依最高法院112年度台上字第317號刑事判決指出，虛擬資產如比特幣等雖非法定通貨，然在市場上得以金錢購買，具有一定支付功能及交換價值，以虛擬資產作為吸收資金之工具，其

影響金融秩序程度，與使用法定貨幣情形相同。

三、利用虛擬資產進行地下匯兌及洗錢犯罪

傳統地下匯兌案件之運營模式常以犯罪組織提供較當地銀行牌價優惠之匯率對外招攬客戶，利用匯款、收款兩端之銀行帳戶，直接進行不同貨幣之匯率結算，而新型態以虛擬資產為媒介進行地下匯兌之案件，藉由虛擬資產快速移轉及高隱匿性之特點，多以穩定幣[2]如泰達幣(USDT)為交易結算單位，透過買入泰達幣來完成外幣或新臺幣兌美元之匯率結算，復透過虛擬資產快速移轉特性，將異地購入之泰達幣移轉至我國境內之虛擬資產錢包，再安排個人幣商、場外交易業者或逕自至虛擬資產交易所賣出泰達幣，結匯成當地法幣出金，達成異地結匯之事實，規避臺灣銀行外匯局對於境外資金匯入或我國資金匯出之交易控管，地下匯兌之犯罪組織則從中賺取匯率差額、管理費、手續費或其他名目之報酬。

參、案例探討-王牌交易所潘○彰涉嫌詐欺案

一、背景事實

隨著虛擬資產與區塊鏈技術發展，虛擬資產生成方式已更加便利。比特幣係透過公開、不特定及多數之參與者使用工作量證明機制而產生新生成之虛擬資產單位數，且由競逐該區塊工作量證明，優先計算出結果而獲勝之「礦工」取得該新生成之虛擬資產單位數，而非由某一機構或個人所創造發行，然隨著區塊鏈技術進步，相應交易網路亦隨之發展及普及，其中「以太坊」、「幣安智能」等區塊鏈智能

[2] Nissa Li，2023，穩定幣是什麼？10分鐘讓你了解穩定幣及其重要性，取自https://coindada.com/article/stablecoin/，Update2024/2/19。

合約技術所創立之「ERC-20」、「BEP-20」規格之代幣(TOKEN，下稱「以太坊代幣」、「幣安鏈代幣」)，為主要新型態代幣之生成方式，任何人可自行依照需求編製新型代幣，並可自行定義代幣名稱、顯示代稱、符號及總發行量等資訊，該代幣具有交易轉移等功能，代幣在發行初期，所有發行單位數於代幣生成時皆為創幣者所有，其後再由創幣者依其交易目的及運用方式分配給其他人，故客觀上，以太坊代幣、幣安鏈代幣其主要應用價值，係創幣者為推行事業、販售商品或服務，而以代幣作為募資或兌換商品、服務之憑證，故以太坊代幣、幣安鏈代幣之價值依據來源，係建立在創幣發行目的、事業、項目等，是否有確實被推動執行，及其實際推動執行之成果。

二、涉嫌事實

潘○彰、林○宏、林○漢、林○蓁、林○智、詹○雄、高○倫、張○杰、李○達、林○榆、姜○良、黃○風等人明知虛擬資產MOCT幣、CSO幣、FITC幣、NFTC幣及BNAT幣實際均由潘○彰、林○宏等人實質掌控之王牌交易所、ProEX交易所員工在以太坊、幣安鏈上使用智能合約功能所鑄造「ERC-20」或「BEP-20」規格之代幣，本質僅為以電腦程式產出之電子訊號，黃鑄造成本低廉，並無實際應用前景，亦無實際穩定得以流通變現之大型合法、合規平臺或交易所可供交易之虛擬資產，亦明知發行虛擬資產所編製之白皮書內容不得有虛偽、詐欺、隱匿或其他足致他人誤信之情事，且經營虛擬資產之平臺或交易所，不得使用詐欺、虛假買賣、與他人通謀等方式引誘虛擬資產交易，竟共同意圖為自己不法之所有，利用一般人對虛擬資產之原理、價值及交易方式，欠缺充分認識及理解之資訊不對等狀況，以及

冀求迅速致富之心態，由林○宏、林○蓁及潘○彰等人基於發起、主持、操縱及指揮犯罪組織之犯意，成立以實施詐術為手段，具有持續性及牟利性之結構性詐欺集團犯罪組織，並共同基於三人以上，以網際網路對公衆散布而詐欺取財之犯意聯絡，由林○宏、潘○彰等人主導、指揮林○漢、詹○雄、高○倫、張○杰、李○達、黃○風等犯罪組織成員，負責鑄造MOCT幣、CSO幣、FITC幣、NFTC幣及BNAT幣、編寫內容不實之虛擬資產白皮書、經營王牌交易所及ProEX交易所，並將上開虛擬資產於交易所上架；林○宏指示林○漢擔任民生公司負責人，張○杰擔任珒鼎盛公司負責人，林○漢及張○杰等人明知本案虛擬資產及ProEX交易所係無價值之垃圾幣及交易平台，仍透過網路對不特定之公衆散布不實訊息廣告行銷本案虛擬資產，由林○漢先以民生公司、同步公司名義與網路新聞媒體通路（如LINE TODAY新聞、YAHOO新聞、YAM蕃薯藤新聞）簽立網路新聞內容無償引用之合約，復由張○杰掛名記者徐○淳等人名義，撰寫包含「ProEX交易所取得加拿大與美國MSB雙牌照、MSB牌照係由美國財政部旗下機構金融犯罪執法局經嚴格審核後所發放」、「CSO為治理代幣價值隨著全球最大Web3.0社群論壇平台Potato Media的用戶增加而提升」、「Fitc幣團隊創始成員包含資深減重規劃專家」、「NFTC為Chaebol社群治理代幣，Chaebol息息相關的治理代幣NFTC與平台幣CBC的價值也將會水漲船高」、「BNAT幣為幣圈0050，運作機制類似台股0050的指數型基金」等有關本案虛擬資產內容空洞、敘述不實之網路新聞及文章，刊載於上開網路新聞媒體通路，透過以民生頭條、Potato Media等網路平台控制媒體，致使被害人閱聽上揭未經查證、無法求證、真偽不明等新聞及文章內容，林○宏為首之業

務團隊則利用上開網路新聞及文章，向被害人推銷本案虛擬資產與ProEX交易所，以遂行本案詐欺犯行，臚述如次：

(一) MOCT幣部分：

潘○彰於108年間與黃○風洽談合作發行MOCT幣，並經黃○風介紹而結識有意願以私募方式銷售MOCT幣之林○宏，遂於同年4月9日相約於臺北市天成大飯店，就MOCT幣私募銷售、數量、價格等細節進行討論，亦藉由渠等3人成立之通訊軟體Line群組討論相關事項，嗣潘○彰、林○宏及黃○風等人共同議定MOCT幣公開募集價格10元、私募價格1元、林○宏為私募通路之一，並設定私募取得之MOCT幣將分期6月、每月釋出六分之一之方式發放至投資人註冊券集商城帳戶之錢包地址內、有閉鎖期間等攸關投資者之交易限制，避免MOCT幣上市王牌交易所後價格崩跌；潘○彰、黃○風及林○宏等人謀議既定後，嗣於同年5月間，由墨攻公司設立之境外Excel ACE LTD.公司(設立時負責人為黃○風，嗣後變更負責人為黃○風之姊夫即涂家瑋，下稱Excel ACE公司)與王牌交易所簽署MOCT幣合作協議書，約定由王牌交易所協助Excel ACE公司發行鑄造MOCT幣、撰寫白皮書、IEO(Initial Exchange Offerings，首次公開發行)期間社群推廣、行銷媒體公關操作、舉辦記者會1場及提供上架交易(MOCT/TWD)技術支援服務(含基礎技術維護、交易會員KYC審查、會員維護)，詎黃○風、潘○彰及林○宏等人均明知發行虛擬貨幣所編製之白皮書內容不得有虛偽、詐欺、隱匿或其他足致他人誤信之情事，竟指示不知情之王牌交易

所員工，虛構撰寫MOCT幣白皮書「代幣發售與資金運用」章節中「魔券幣發行計畫比例圖」所述生態建設20%、創始團隊10%、票換幣粉絲獎勵20%、庫存MO幣28%規劃比例分配MOCT幣、「資金使用」規劃20%作為營運費用、30%用於平台行銷與合作推廣、20%用於回饋活動及「預計上線合作夥伴以及票券合作通路廠商」章節中所提及「草莓網、易遊網、可樂旅遊、GOMAJI」等廠商之不實資訊，對外聲稱將以每顆MOCT幣折計30元於券集商城內全額兌換飯店住宿、餐廳票券，使投資人誤信每顆MOCT幣具有30元之兌換價值，嗣王牌交易所於108年6月21日以每顆單價10元上架MOCT幣，並於同年6月26日開放交易對MOCT/TWD，然因鎖倉機制，私募投資人僅取得私募購得之第1期MOCT幣(剩餘5期未發放)，致使投資人未能將已發放第1期及未發放共5期之MOCT幣自券集商城轉幣至王牌交易所交易變現，直至108年7月16日開放私募取得之MOCT幣自券集商城地址轉幣至王牌交易所後，王牌交易所旋於108年7月17日至24日以系統異常為由暫停MOCT幣交易，至同年7月26日重新開放交易後，王牌交易所內MOCT幣市場價格隨即崩跌至0.1元，致投資人受有損害，林○宏等人則藉此詐得款項共計達1,394萬8,984元。

(二) CSO幣、FITC幣、BNAT幣、NFTC幣部分：

林○宏、潘○彰等人於109年間、110年6月間、110年12月間及111年4月間，指示高○倫先後鑄造CSO幣、FITC幣、NFTC幣、BNAT幣，再指示不知情之沈哲漢依林○宏要

求，撰寫包含以英文姓名、照片來虛構專業團隊成員，及虛偽記載代幣應用配置比例等內容不實之虛擬貨幣白皮書，再於CSO幣、FITC幣、NFTC幣、BNAT幣未在ProEX交易所上市前，由林○蒼指示旗下業務員，利用通訊軟體、社群媒體營造年輕多金、投資獲利甚豐之假象，嗣由業務員佯稱上開虛擬貨幣前景可期、上架後有數倍報酬、Chaebol平台背後都是大咖投資、郭台銘、YOUTUBER反骨男孩及Joeman(九妹)等名人及藝人均參其中、與三立、鴻海、LV等知名企業有合作等詐欺話術，隱匿關於前開CSO幣、FITC幣、NFTC幣、BNAT幣之發行數量、特質、前景展望、流通變現性、可能影響交易價格之因素及投資風險等相關重要訊息，提供不實內容之白皮書進行招攬，並傳送實際由林○宏指示張○杰撰擬關於上開虛擬貨幣、ProEX交易所，內容虛偽不實之吹捧新聞或網路文章，並於民生公司旗下「民生頭條」、同步公司旗下論壇「Potato Media」發布虛假不實之網路文章、論壇文章等吹捧輿論，吹噓蠱惑被害人，更甚保證投資後3至5年有翻倍利潤(換算年報酬率約15%~26%)、5年有百倍利潤（換算年報酬率約151%)、5至10年翻漲10倍(換算年報酬率約26%~58%)等不實言論，致使投資人陷於錯誤，以每顆CSO幣2元、每顆FITC幣、BNAT幣、NFTC幣均1元之價格參與私募。林○宏、潘○彰等人即指示張○杰、李○達等人依其指定之價格將CSO幣、FITC幣、NFTC幣及BNAT幣依序在ProEX交易所上架，並於111年1月24日開放CSO幣交易、112年2月8日開放FITC幣交易、112年9月25日開放

BNAT幣交易及112年12月5日開放NFTC幣交易，然刻意未公告或延遲公告開放交易時間，以供高○倫對CSO幣、FITC幣，及姜○良團隊對BNAT幣及NFTC幣，先操控幣價拉抬價格，營造價格曾經飆漲之假象，然上架後幣價隨即崩跌，如投資人欲出售前揭虛擬貨幣換取USDT並提幣出金，林○宏即拒絕出金，由張○杰於ProEX系統以「審核拒絕、提幣過於頻繁」為由回復用戶拒絕提幣出金，致投資人受有損害，林○宏等人藉此詐取不法所得共計7億8,278萬7,644元。

肆、案件查處困境

一、虛擬資產易製造資金斷點

在傳統金融領域，任何開設金融帳戶、移轉資金、提領現金或購買金融衍生性商品等金融服務皆受各國主管機關訂定之法規監管，帳戶資金流之軌跡亦記錄於金融機構交易資料庫中，金流軌跡更是執法機關偵辦經濟犯罪、毒品犯罪或洗錢犯罪重要利器，此外，金流軌跡亦可分析或佐證企業公告之財務報表是否真實，損益表或現金流量表有無浮報等舞弊情形，透過金流軌跡及實名制帳戶，得以推敲經營行為或投資策略，發掘潛在之企業或帳戶實質控制者。然在區塊鏈上之錢包註冊、虛擬資產移轉等行為，卻因為區塊鏈運作架構，無法得知錢包實際控制者為何人，雖然可以透過公開帳本觀察虛擬資產移轉軌跡，卻因缺乏管道得知錢包實質受益人資訊，形同隱匿身份，而無法推論虛擬通貨移轉之行為背後所隱藏之目的。以本案為例，林○宏等人所屬之犯罪組織透過層層移轉CSO幣、FITC幣、BNAT幣、NFTC幣等虛擬資產，再由各業務團隊與被害人進行交易，透過非託管錢包直

接移轉至投資人錢包地址，並收取現金完成交易，製造資金斷點，難以在案件執行前即釐清犯罪組織架構及分工，且虛擬資產直接移轉，不需要第三方或中心化交易所介入，僅能從投資人供述查知事件經過。

二、虛擬資產移轉快速且隱匿性高

在虛擬資產交易中，與實體現金交易相似，係透過端點對端點之直接移轉，意指發起交易方直接將現金交給相對交易方，尤其在區塊鏈運作中，係雙方錢包間透由智能合約技術，記錄資產餘額的此消彼長，區塊鏈上資訊僅會記錄著某一錢包地址移轉某一虛擬通貨資產予另一錢包地址，交易驗證時間短，且無國界限制，更不須受到國與國之間的外匯管制，使虛擬資產得快速移轉至境外；此外，錢包間移轉虛擬資產並無數量上之限額，犯罪組織透過不法手段取得之贓款，得以快速匯集至特定錢包地址，而該錢包地址如同前述，因應區塊鏈運作架構，無法從公開資訊或特定機構得知錢包實質受益人，形成高度匿名性。

三、虛擬資產白皮書缺乏審查機制

虛擬資產在首次發行時，為提供投資人或項目參與人瞭解該虛擬資產之應用場景、經營團隊、代幣鑄造或銷售比例、運作方式及未來展望，會製作一份文件稱為「白皮書」，白皮書係少數得以衡量該虛擬資產應用價值及代幣流通狀況之公開資訊，其發行目的係為取信一般投資人參與一級交易市場或二級交易市場投資參考，故白皮書形同虛擬資產之營運計畫書，然我國暫無法規規範及審查機制，難以核實虛擬資產首次發行所撰寫之白皮書是否真實，導致投資市場充斥未經審查之虛擬資產項目，本案中即因虛擬資產白皮書無有效審查機制，

導致犯罪組織與交易所合謀，利用交易所在市場上之影響力，結合傳、直銷團隊，誇大虛擬資產應用價值並操作市場價格，致投資人誤信該等虛擬資產具有白皮書所述之應用前景，另監管機構亦未明確規範首次發行虛擬資產審查機制，促使犯罪組織得與交易所合作，透過市場直銷手段或業務技巧，持不實或無應用價值之白皮書向不特定人招攬投資虛擬資產，致投資人財產損失，影響虛擬資產市場及金融秩序甚鉅。

伍、對策建議及研析

一、增訂虛擬資產發行審查流程

比特幣等虛擬資產具有高度投機性，因其價值難以定義，市場價格波動大，故虛擬資產易成為財產犯罪或洗錢犯罪之溫床，隨著區塊鏈技術發展，虛擬資產首次發行門檻下降，多數虛擬資產發行涉及金融詐欺、傳銷吸金或違法募集款項等不法行為，故監管機關對於虛擬資產首次發行及上架之交易所應訂有明確審查機制。我國於113年6月13日成立中華民國虛擬通貨商業同業公會(下稱虛擬通貨公會)，要求虛擬通貨公會訂定公會成員自律規範，須增訂虛擬資產上下架審查自律規則，虛擬通貨公會成員就虛擬資產上下架交易所應訂有明確規範，針對首次發行虛擬資產之公司、團隊及負責人進行背景查核，並透過公開資訊及過往紀錄進行資料彙整，必要時，得要求虛擬資產發行商就首次發行之虛擬資產進行業務及營運報告，實質審查虛擬資產應用價值；其次，應審查虛擬資產發行白皮書之內容，白皮書內須明定發行人、市場公平行為、宣傳行為、法令遵循、發行人就虛擬資產所提供之技術與資訊安全及廣告方式與業務招攬等內容，確立虛擬

資產表彰權利之可行性及權利義務關係，發行虛擬資產時，不得有不當、不實陳述、虛偽、詐欺、隱匿或其他足致人誤信之情事，避免投資人或虛擬資產項目參與者受到詐欺或發生財產損害；最後，虛擬資產首次發行後、上架交易所前，應審查其流動性及價格是否容易被操縱影響公平性，針對虛擬資產流動性不佳或價格波動過大時，應出具風險意見，若流動性持續不佳，應有下架或暫停交易之因應措施。

二、加強交易所內控內稽規範

我國金融監督管理委員會於112年9月26日訂定管理虛擬資產平台及交易業務事業（VASP）指導原則，內容要求虛擬資產服務提供商應建立內控內稽制度，並應確保其運作具獨立客觀，及同意接受金管會或所委託機構辦理實地查核，虛擬資產服務提供業者應辦理機構風險評估，並以風險基礎方法（risk-based approach）確認客戶身分措施及持續審查，得參酌「銀行評估洗錢及資恐風險及訂定相關防制計畫指引」第四條，建議客戶應備有風險分級政策，同時參照網路公開資訊如司法院裁判書查詢網站及通緝犯查詢網站，確認虛擬通貨服務往來客戶是否曾有洗錢或資恐等相關重大犯罪紀錄，避免虛擬通貨服務提供商成為犯罪組織隱匿或掩飾不法所得之管道，另依照洗錢防制法規範，針對不同客戶審查客戶職務背景、交易目的及資金來源，若有異常交易金額或頻率應進行可疑交易報告通報，建立與檢調單位聯繫管道，強化交易所等虛擬資產服務提供商內控內稽制度，監管機構應不定期對已通過法律遵循之交易所或虛擬資產服務提供商進行查核，瞭解業者審核、風險控制及內控內稽制度是否如期執行，減少隱匿或拒絕通報之違規行為發生。

三、強化新型態科技偵查手段

分散式帳本技術係虛擬通貨用於記錄交易之底層技術，把每一筆交易紀錄進行連結形成區塊鏈，區塊鏈係一開放式帳本，可從各個網路通訊協定中查找對應之錢包地址、交易序號及交易標的，區塊鏈上數據分析得有效協助執法單位查詢交易紀錄並進行溯源，舉例來說，Etherscan.io係指以太坊(Ether)為網路協定的區塊鏈紀錄網頁，可透由查詢收受虛擬通貨之錢包地址或交易序號，得知該錢包地址往來紀錄，分析該錢包屬性及虛擬通貨標的，找出犯罪網絡及錢包地址之實質受益人，但囿於錢包地址無實名登記，故須與虛擬通貨交易所合作方能有效得知實質交易者。另外，市場上有虛擬通貨平台服務提供業者推出區塊鏈上數據分析工具，如TRM、Chainalysis及Misttrack，該等服務工具透過廣泛蒐集鏈上數據並提供錢包屬性註記，可協助偵查單位快速識別錢包地址及交易型態，簡化案件偵辦成本。

陸、結語

犯罪不法集團仍嘗試制定難以追查之犯罪計畫，而虛擬資產乃全球性之交易工具，各國政府均無法有效監管，犯罪集團透由虛擬資產進行詐欺收款或跨境移轉，更使偵查單位力有未逮，本文希藉由個案探討，瞭解以虛擬資產為媒介之犯罪組織及運作模式，歸納分析交易所與首次發行虛擬資產易滋生之違法事實，從交易所應負擔之權利義務、監管機關未來查核及監督方向，至司法偵查單位如何整合傳統偵辦工具及新型態科技偵查方法，發想有效防制及打擊不法之具體措施及風險控制，俾突破現有虛擬資產等新型態金融工具帶來之困境，使不法份子面對應有之司法制裁。

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以個人幣商為名之洗錢行為-以「欣○集團涉犯洗錢防制法等案」為例

調查局北部地區機動工作站
撰寫人：陳鏞升

壹、前言

虛擬通貨之發展，自早期單純數位貨幣，至近年比特幣等主流虛擬通貨逐漸融入既有市場，因具高度匿名性、隱私性，且使用上不受時空之限制，相較於傳統法幣更具優勢，故在金融體系中佔有一席之地，惟新型態洗錢手法卻也伴隨而來，成為如今世界各國政府重要監管標的；犯罪不法所得透過虛擬通貨交易，流入各國金融市場之情漸有所聞，虛擬通貨作為洗錢工具，執法機關如臨大敵。

各國政府雖致力於制定洗錢防制相關規範，期能有效控管洗錢犯罪，我國更在亞洲地區率先頒布洗錢防制專法；又為強化國內洗錢防制體系，於113年7月間，增修公布全文31條之洗錢防制法，細緻化洗錢行為定義，並將提供虛擬資產服務之事業或人員納入管理，亦逐步完備洗錢防制體系相關法規。然不可諱言者，相較於外國立法例，我國在預防面及法制面上仍有諸多補強空間，在監理機制尚未成熟之情形下，虛擬通貨科技快速演進，無疑是執法機關難以忽視之一大挑戰。

犯罪行為之終點常是犯罪調查之起點，以詐欺案為例，執法機關知有犯罪嫌疑而著手調查，多半起因於被害人遭訛詐後報案，此時

贓款早已於人頭帳戶中層轉，或流入追查不易之虛擬錢包地址；基於犯罪預防立場，國內雖設有如銀行業大額通貨交易及可疑交易申報等防範機制，然在具體個案中，卻可能只見異常金流，但不清楚金流源於何種犯罪；對此，洗錢防制法即將洗錢罪區分為「一般洗錢罪」及「特殊洗錢罪」，前者適用於執法機關查獲源於特定前置犯罪之洗錢行為，後者則不以前置犯罪為必要條件，僅需行為人收受、持有或使用之財物或財產上利益，係透過該法所列之特定金融交易行為所取得，又無法合理說明財產來源者，即可能被推定為洗錢行為。

特殊洗錢罪旨在解決實務上發現已然違悖洗錢防制相關規定之可疑資金，卻囿於偵查現實，而無法將其與特定犯罪連結之困境。近年執法機關查獲可疑金流時，行為人常以個人幣商自居，宣稱所持鉅款係虛擬通貨買賣之款項，並非來路不明資金，該等款項是否該當特殊洗錢罪所定「無合理來源」，又鉅額現金交易是否該當規避洗錢防制程序行為，似均有解釋空間；我國特殊洗錢罪乃參照澳洲刑法例訂定，於國內偵查實務中能否順利運用，或有何窒礙難行之處，均有待實務累積經驗後方能確知。本文將先簡析我國洗錢防制法所定之洗錢罪內涵及構成要件，再討論近年虛擬通貨興起之影響，並以本站偵辦「欣○集團涉犯洗錢防制法等案」為引，試論目前偵辦洗錢罪之法條適用難處，望此淺見可供作相關單位偵辦此類型案件之參考。

貳、我國現行洗錢防制法簡析

一、早期洗錢定義

洗錢（money laundering）一詞源於1930年代，美國黑幫組織首領艾爾．卡彭（Alphonse Gabriel Capone）為掩飾私釀酒品之

贓款，便將其混入經營投幣式洗衣店之合法所得，併同向稅務機關申報，藉此將不法所得轉換為合法收入，此後相類行為便漸以洗錢一詞代稱。有論者[1]將洗錢過程分為「去污過程」及「洗淨回流」等2階段，前者旨在透過改變財產價值同一性之方式，隱匿財物係因犯罪而得之不法外觀，令執法機關難以追查財物來歷，例如以贓款購入貴金屬或名畫，甚至購買虛擬通貨等；後者則如字面意義，意在賦予財物合理來源，型塑其係透過合法社經活動所取得之假象。

防制洗錢金融行動工作組織（Financial Action Task Force，下簡稱FATF）則將洗錢行為細緻化為「處置」、「多層化」及「整合」等3階段行為[2]，我國於105年間修正洗錢防制法時，亦以此架構定義洗錢行為；然不法所得並非獨立存在，而是依附在普世價值廣為接受之物品或權利上，任何社經活動工具均可能為洗錢犯罪者所用，從而洗錢過程實際上是動態且非線性過程，非謂洗錢行為均需歷經3階段才屬完備；毋寧說此分類可作為執法機關換位思考之依據，反思行為人看似合理之社會經濟活動所隱藏之真意。

(一) 處置階段

此指讓不法所得初步流入傳統或非傳統金融體系之動作，由於與前置犯罪具較高聯結性，為在偵查過程中相對容易查緝之環節；以我國常見者為例，即如詐欺集團誘騙被害人將款項匯入指定人頭帳戶。

(二) 多層化階段

不法所得經由處置行為進入正常體系之目的，係為透過

1 李聖傑，《洗錢罪在刑法上的思考》，月旦法學雜誌，第115期，頁47-48。

2 游哲綸，《論一般洗錢罪與特殊洗錢罪》，國立臺灣大學法律學院法律學系碩士論文，111年，頁16-23。

複雜之移轉過程，斷絕與前置犯罪之聯結，並在逐層移轉之過程中，模糊化財物之流動軌跡；我國常見者，如以地下匯兌移轉不法所得，或在數層人頭帳戶間流轉，近年來更發展出，被害人受詐欺集團誘騙將資金匯入人頭帳戶後，遭用以兌購虛擬通貨，在多層冷錢包中分散流轉，或詐欺集團直接指定被害人購買虛擬通貨並匯入指定之冷錢包等。

(三) 整合階段

當犯罪所得經過多層化移轉，消除其不法來源特徵後，便須重新建構其合法外觀，使財物重新回到正常金融體系中，或再次投入處置及多層化作為，使其來源更不易遭查緝。

二、我國洗錢防制法內涵

(一) 現行法規對洗錢行為之定義

我國係亞洲國家中推動洗錢防制專法先趨，並為亞太洗錢防制組織（Asia-Pacific Group on Money Laundering，下簡稱APG）創始會員國之一，然隨金融服務業快速發展，交易模式愈趨複雜，影響執法機關追查不法所得流向之力道，國內迫切需要更強而有力之洗錢防制體系；故我國於105年間，參考FATF四十項建議、聯合國反毒公約、聯合國打擊跨國有組織犯罪公約等規範內容，大幅修正洗錢防制法，立基於前述處置、多層化及整合等概念界定洗錢行為，將之區分為「移轉變更型」、「掩飾隱匿型」及「收受持有型」等3類，並擴大前置犯罪適用範圍，另為解決過去一般洗錢罪證明前置犯罪之難題，爰參酌澳洲立法例增訂特殊洗錢罪。

113年7月間，我國再度修法，參照德國立法例重新定義一般洗錢行為，洗錢防制法第2條規定：「本法所稱洗錢，指下列行為：一、隱匿特定犯罪所得或掩飾其來源。二、妨礙或危害國家對於特定犯罪所得之調查、發現、保全、沒收或追徵。三、收受、持有或使用他人之特定犯罪所得。四、使用自己之特定犯罪所得與他人進行交易。」，增修理由即敘明，將洗錢行為分為「掩飾型」、「阻礙或危害型」及「隔絕型」等3類，彙整如下：

1. 掩飾型（第1款）

行為人客觀上為隱匿或掩飾特定犯罪所得行為，且主觀上知悉或可得知悉不法所得源於特定犯罪。

2. 阻礙或危害型（第2款）

行為人所為係妨礙或危害國家對特定犯罪所得之調查、發現、保全、沒收或追徵之行為；此與第1款著重於經手處理犯罪所得不同，重點在於斷絕不法所得與前置犯罪之關聯性。

3. 隔絕型（第3款及第4款）

除舊法第三款規定之收受、持有或使用他人特定犯罪所得之外，本次新增使用自己犯罪所得之類型；行為人若以源於自己犯罪而得之不法利益，再行與他人進行交易者，即可能被認定為另一洗錢行為，而非屬不罰之後行為。

(二) 一般洗錢罪解析

洗錢行為雖分為掩飾型、阻礙或妨礙型及隔絕型等3

類，但綜觀條文可知，一般洗錢罪以「特定犯罪」存在為前提，故有論者[3]認洗錢屬後續犯罪，指在洗錢行為前存在其他犯罪，行為人為避免前犯罪遭查獲，或免因犯行所生之利得遭剝奪，進而衍生之後續犯罪，故一般洗錢罪具「前置犯罪」、「犯罪所得」及「洗錢行為」等3項構成要件要素；因此若要該當本罪，即必須證明財物或財產上利益係特定犯罪所得，且因行為人所為洗錢手段，實現掩飾、阻礙或隔絕特定犯罪所得之效果，從而執法機關在取證上，除洗錢行為本身之外，至少有2項待證事實，即客觀上「財物源於特定犯罪」，且行為人主觀上「至少具洗錢的未必故意」。

1. 財物源於特定犯罪

依最高法院[4]見解，前置犯罪雖不以經法院判決有罪為必要，但非謂可棄特定犯罪存在與否於不顧，因特定犯罪存在且衍生不法所得，屬於洗錢行為之「不法原因聯結」，是一般洗錢罪得以遂行之情狀，故在認定行為人是否該當一般洗錢罪時，仍須著重於建構財物或財產上利益源自特定犯罪所得之關聯性。

但近年常見之偵查起點係源於可疑金流，若要建構與過去存在之特定犯罪聯結性，在蒐證上相對不易，故有論者[5]認，本罪構成要件容易將犯罪事實限定在已知特定犯罪，後續清查所生犯罪所得去向，由於可確定特定犯罪，

3 許恒達，《評析特殊洗錢罪的新立法》，刑事政策與犯罪研究論文集(21)，107年，頁98。

4 參照最高法院112年度台上字第2316號刑事判決。

5 李秉錡，《金融犯罪偵查資源之研究-聚焦於反洗錢整合資料庫之討論》，法務部公務出國報告，107年，頁6-7。

故只須回歸檢視行為人所為洗錢行為，是否該當本罪主、客觀要件。

2. 行為人至少具洗錢的未必故意

行為人是否具備洗錢故意，本質上並無直接證據可資證明，除自白之外，通常僅能綜合各項間接、情況證據建構客觀事實，推論行為人是否具備主觀犯意；此即涉及不同立場在心證累積之差異，執法機關須取得多少間接事證，方足說服法院認定被告具主觀洗錢犯意，在舉證上非屬易事。

如欲推論行為人具未必故意，依最高法院[6]見解，所謂「預見」與「預見可能」或「能預見」亦不能概括認定，執法機關以理性第三人之智識經驗為基礎，論述在經驗法則上，行為人應如何如何等，未必適用於處於具體情境下之行為人，尚不得逕以「能預見」取代不確定故意所須具備之「確已預見」，若行為人主觀上基於非顯然不法目的之確信而行為，仍難推論其有洗錢之故意或不確定故意。

(三) 特殊洗錢罪解析

由上述可知，在偵查實務上，因洗錢犯罪本質上無從確知犯罪行為存在，且資金未必均能聯結至特定犯罪，從而證明行為人該當一般洗錢罪尚非易事；但在查無具體前置犯罪或可證資金之關聯時，行為人已然蓄意規避洗錢防制程序而取得該等資金者，仍有處罰必要，爰此，立法者即於洗錢防

6 參照最高法院112年度台上字第5149號刑事判決及113年度台上字第821號刑事判決。

制法第20條訂有特殊洗錢罪規定：「收受、持有或使用之財物或財產上利益，有下列情形之一，而無合理來源者，…一、冒名、以假名或其他與身分相關之不實資訊向金融機構、提供虛擬資產服務或第三方支付服務之事業或人員申請開立帳戶、帳號。二、以不正方法取得、使用他人向金融機構申請開立之帳戶、向提供虛擬資產服務或第三方支付服務之事業或人員申請之帳號。三、規避第八條、第十條至第十三條所定洗錢防制程序」。

有論者[7]謂依立法理由，此3款事由之功能應為推定可疑金流屬於犯罪所得，從而特殊洗錢罪之適用邏輯，即與一般洗錢罪有所差異。而依最高法院[8]見解，特殊洗錢罪之構成要件，係以收受、持有或使用之財物或財產上利益無合理來源，並有該條文所列3款異常金融交易情形之一者為限，文字上未如一般洗錢罪直接聯結特定犯罪，從而可認該罪係在前置犯罪無法證明，或不法金流與前置犯罪聯結關係難以證明，不能依一般洗錢罪論處時，始有適用餘地。

作為一般洗錢罪之補充規定，特殊洗錢罪在適用上，自有限制其範圍之必要，故立法理由中亦敘明，行為人所「收受、持有、使用之財產無合理來源，且其取得以符合下列列舉之類型者為限」；從而本罪在取證上，至少有3

7 同註3，許恒達，頁111。

8 參照最高法院113年度台上字第1702號刑事判決；113年修法時，立法者考量「與收入顯不相當」之要件，將造成富人自始排除犯罪可能性之現象，爰於修法時刪除該段文字，本文下提及特殊洗錢罪相關見解，均省略此舊法構成要件。

項待證事實，即行為人為「規避洗錢防制規定之行為」、「取得無合理來源之財物」及「規避行為及財物間具備因果聯結」，此部分本文擬於第肆章第三節再加以討論。

參、我國近年虛擬通貨發展情形

一、虛擬通貨定義

虛擬通貨濫觴於私人開發者經營之特定社群網站，為提供社群會員兌購商品及服務之用，而發行之數位貨幣，因其以虛擬形式存在，故稱為「虛擬通貨」[9]。依據FATF定義，虛擬通貨係一種在任何轄區均不具法定貨幣功能之數位價值表述，可透過數位方式進行交易，並發揮交易媒介、帳戶單位或價值儲存之功能，雖虛擬通貨不具法幣功能，然仍可認其具有金錢價值性質[10]。

二、我國近年虛擬通貨發展

(一) 國內虛擬資產業興起及其交易模式

虛擬通貨優於法幣之處，在於其無須透過政府機關或金融機構，即可透過網路傳輸方式，進行無額度、無國境限制之交易；據 CoinMarketCap統計，過去國內以新臺幣計價之MaiCoin、幣託及 ACE 交易所等3家虛擬資產交易所之日交易金額，合計逾新臺幣9.3億元[11]，雖然此數據尚不足以完整代表國內虛擬通貨發展全貌，然亦可推知此新型態交易工具，勢必成為未來主流項目之一，目前國內常見交易模式說

[9] https://museum.cbc.gov.tw/web/zh-tw/story/evolution/virtual，中央銀行券幣數位博物館，最後瀏覽日：113年9月10日。

[10] 行政院洗錢防制辦公室，《2021年國家洗錢資恐及資武擴風險評估報告》，110年，頁49。

[11] 同註10，行政院洗錢防制辦公室，頁47。

明如下：

1. 國內外交易所

目前國內有多家提供散戶服務之虛擬貨幣交易所，諸如MAX、幣託或HOYA BIT等，國外則如Binance、Bybit或OKX等；該等交易所提供近似於透過券商買賣股票之媒合平台，用戶可直接於交易所平台上掛單，進行搓合成交，由於手續簡便，且需以實名註冊，對一般投資人而言，入門門檻及風險相對較低。

2. 場外交易

場外交易多由買賣雙方直接溝通，議定買賣數量及金額，相對於虛擬貨幣交易所搓合成交，自由度相對較高，雙方甚至可依購買數量而有議價空間，幣商可能係個人經營，亦可能設有實體店面；然此種交易模式不乏以大額現金交易，如無成熟之監理機制為配套，極易造成犯罪所得快速流通之弊端。

(二) 虛擬資產業之風險管理

虛擬通貨之風險，源自於其高度匿名性、跨境移轉及移轉快速等特性；過去銀行機構執行客戶身分審查、大額通貨交易或可疑交易申報等監理機制，在面對虛擬通貨快速興起趨勢上，顯得力有未逮；行政院洗錢防制辦公室在「2021年國家洗錢資恐及武擴風險評估報告」中，亦將「虛擬資產業」納入風險評估範疇，並將我國虛擬資產業列為「非常高度弱點」，而有關毒品販賣、詐欺及非法賭博（含網路博奕）等十大類型犯罪，更屬非常高度受洗錢威脅之犯罪，據

統計自109年1月起至110年9月止，包含假借虛擬資產名義在內之各類虛擬資產投資詐騙案件，數量逾5,000件，詐騙金額則逾28億6,900餘萬元[12]。

在國內虛擬資產風險控管上，我國除於110年間制定公布「虛擬通貨平台及交易業務事業防制洗錢及打擊資恐辦法」，又於113年三讀通過洗錢防制法部分條文修正案，將提供虛擬資產平台及交易業務事業（下稱：VASP）納入管制，並著手擬訂相關配套措施及辦法，日後我國或境外虛擬資產服務提供者未完成洗錢防制登記及分公司登記者，皆不可提供相關業務服務，且訂有相應刑責；又依主管機關金融監督管理委員會之說明[13]，除訂定相關法規及辦法外，未來尚有包含：「積極推動設立VASP同業公會，並制定自律管理規範；於洗錢防制法增訂VASP登記制，明確VASP定義及對非法業者課以刑事責任以強化管理，並研議於子法中採差異化管理，以及推動虛擬資產管理專法立法，以有效納管市場行為，同時促進金融科技及VASP產業健全發展」等3階段工作重點。此外，我國亦與美國、日本及新加坡等國簽署相關協議，並參與FATF及亞太經合組織（APEC）相關工作，透過跨國合作機制及國內各單位協調，強化國內防制虛擬通貨洗錢體系[14]。

12 同註10，金融監督管理委員會，頁49。

13 立法院議事暨資訊公報網，《金管會對個人幣商加強管理之說明》，https://ppg.ly.gov.tw/ppg/SittingAttachment/download/2024060726/8247145012300600 9002.pdf，最後瀏覽日：113年9月10日。

14 黃獻鋒，《虛擬貨幣洗錢防制之研究》，東吳大學法學院暨法律學系法律專業碩士班論文，113年，頁68。

虛擬通貨衝擊我國洗錢防制體系，其原因不僅係其匿名性和去中心化特性，更在於其近似於商品交易之性質，配合不受時空限制之傳遞方式特性，但主管機關已設定階段性管制目標，並將虛擬通貨業者納入刑罰化，近期亦積極研擬虛擬通貨幣商納管細節，行政管理面成效指日可待。

(三) 虛擬通貨及幣商抗辯對於司法體系之衝擊

依據FATF於109年發布之「虛擬資產洗錢及資恐紅旗指標」報告，犯罪集團利用虛擬資產將不法所得移轉、蒐集或分層化，已逐漸成為近年趨勢。又依國內執法機關近年偵辦案件態樣，與虛擬資產高度相關之犯罪類型，包含詐欺、擄人勒贖、恐嚇取財（含電腦勒贖軟體）、強盜及竊電挖礦等，其中又以詐欺最為常見[15]。經於司法院裁判書系統中，以「幣商」為關鍵字，檢索相關刑事判決（扣除程序面之刑事裁定），查悉110年以前相關判決僅有232則，111年間上升至256則，而112年間更高達660餘則，今年截至目前，亦有逾300則相關判決，且裁判案由多為洗錢防制法、刑法詐欺罪或組織犯罪條例等；不論是犯罪集團詐騙被害人購買虛擬通貨後交付，或是由犯罪集團所控人頭出面向幣商購幣，同時誘騙被害人付款之三角詐騙案例，該等虛擬貨幣皆透過逐層傳輸至不同虛擬錢包地址，模糊其犯罪所得本質；此外，近期更有犯罪集團結合幣商，進行詐欺洗錢等情形[16]，種種情事均顯示虛擬通貨發展，對於我國司法體系造成一定衝擊。

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15 同註10，行政院洗錢防制辦公室，頁49。

16 同註10，行政院洗錢防制辦公室，頁49-50。

執法機關突破自稱個人幣商之車手並非難事，其多半由被害人供述、行為人是否具備虛擬通貨知識，或對於交易帳戶實質掌控權等層面，即可探知行為人真實動機；而自特定犯罪追查案關不法所得流向，建構前置犯罪與洗錢行為之關聯性，亦相對容易；然若係真假參半之虛擬通貨幣商經手不明鉅款，疑似從事洗錢行為，卻欠缺前置犯罪具體情資時，論證行為人涉犯一般洗錢罪之難度便大幅提高。

肆、實務偵查困境暨法律適用探討—以「欣○集團涉犯洗錢防制法等案」為例，兼論洗錢防制法第20條第1項各款適用問題

一、本案背景

本案源於一樁業務侵占案件，110年12月間，民眾謝○向警方報案，自稱係欣○公司負責人，經營黃金及虛擬通貨貿易業，當日指示員工黃○至中國信託商業銀行城中分行，將4,000餘萬元現金貨款存入該公司銀行帳戶，黃○因當日下午須至該管地檢署報到，便電請同事田○前來分行接手確認現金存款進度，詎料，田○存入部分現金後，竟將賸餘之2,600萬元攜離分行，行蹤不明；經警方循線追查，發現田○早已攜帶鉅款，多次換乘交通工具至外縣市某飯店落腳，惟經瞭解，田○並非一人犯案，而係與黃○共謀，由田○攜離現金逃往他處暫避風頭，黃○則佯裝不知情員工，繼續協助雇主謝○工作，從旁瞭解謝○及警方偵查作為，再伺機通報田○。

二、涉嫌事實暨前期清查情形

該案經臺灣臺北地方檢察署偵辦後，認有必要釐清前開鉅額現金

來源及去向，便交由本站調查；經清查發現，除欣○公司外，謝○自110年8、9月起，即以旗下多名員工名義，陸續成立包含會○企業社等多家中小型企業社，並逐層管理金融帳戶，以小型企業社為第1層帳戶，中型企業社為第2層帳戶，再以會○企業社及欣○公司為第3及第4層帳戶；渠等先以小型企業社帳戶，收受大量不特定多數人匯入之數萬元至數百萬元不等款項，旋即轉匯至第2層中型企業社帳戶，第1層帳戶中則留下象徵性餘額，中型企業社收受匯入款項後，謝○便指示員工提領現金，或將款項繼續匯往第3層會○企業社及第4層欣○公司帳戶，會○企業社及欣○公司帳戶除有常態性大額提領或存入鉅款外，另有將款項兌購為美元，匯至外國FTX虛擬通貨交易所等境外公司之情。

經統計，自謝○設立多家公司行號起，至田○及黃○為業務侵占犯行止，短短一季內，第1層小型企業社即收款近1億2,000萬元，並全數匯至第2層中型企業社帳戶，其中近1,000萬元以現金提領，其餘近1億餘元則繼續匯往會○企業社及欣○公司帳戶；而會○企業社及欣○公司帳戶除收受前開款項外，另有陸續存入6億餘元現金、提款3億4,000餘萬元之不明大額交易紀錄；然第1層小型企業社帳戶之多名匯款人，均表示係在網路上隨機與泰達幣（USDT）賣家交易，乃依對方指示將款項匯入案關小型企業社帳戶內；又擴大匯款區間續行清查，則發現有部分匯款人係不詳詐欺集團控管之人頭帳戶。

三、偵辦困境及法條適用疑義-兼論洗錢防制法第20條第1項各款適用問題

自我國洗錢罪立法脈絡可知，一般洗錢罪以可疑金流與特定犯罪有連結為必要，當查無具體前置犯罪或與財物之聯結性，行為人卻

已透過規避洗錢防制程序取得不明資金時，則以特殊洗錢罪為補充規範；其金流非如一般洗錢罪須與特定犯罪聯結，只須依事證綜合判斷，可認犯罪行為人取得之財物係無合理來源，且已明顯與洗錢防制規定相悖，有意規避洗錢防制規定時即可成立；然而，在本案蒐證過程中，僅能透過資金清查等相關作為，對該集團作初步瞭解，故在洗錢罪適用之思考上即生疑義。

(一) 本案似難適用一般洗錢罪

經清查相關金流，僅得知謝○等人成立諸多企業社及公司行號，並層層轉收來源不明款項，且有諸多大額現金存提之情；然本案範圍期間限定於過去完成式，已然難以得知案關4,000餘萬元之來源，又經清查第1層帳戶匯款人，多表示係自行於網路上接洽幣商購買泰達幣，依幣商指定帳戶匯款；在一般洗錢罪須舉證資金來源並證明前置犯罪之構成要件前提下，本案似難適用一般洗錢罪；然而，是否該當特殊洗錢罪，似有討論空間。

(二) 本案謝○等人之行為是否適用特殊洗錢罪

現行特殊洗錢罪對比舊法，修正幅度較小，主要係刪除可疑財物需「與收入顯不相當」之文字，故除此舊法構成要件外，特殊洗錢罪在取證上至少尚有3項待證事實，即行為人為「規避洗錢防制規定之行為」、「取得無合理來源之財物」及「規避行為及財物間具備因果聯結」，故本案是否適用特殊洗錢罪，即有以下幾條思考路線：

1. 謝○等人所為，是否係規避洗錢防制規定之行為？

依本罪立法理由，立法者將規避洗錢防制規定者，區

分為第1款之「行為人冒名或以假名向金融機構申請開立之帳戶」、第2款之「行為人以不正方法取得他人向金融機構申請開立之帳戶」及第3款之「行為人以不正方法規避洗錢防制法所定客戶審查、紀錄保存及大額與可疑交易申報及入出境申報等規範」等3種類型。然經本文於司法院判決查詢系統分別以各款為關鍵字檢索，似未見近年來有以本罪第1款判決之案例，且現今金融機構KYC高度控管，冒名或以假名開戶鮮有所聞，又謝○等人所為亦非相類手法，故應無本款適用；但謝○等人所為是否符合第2款或第3款情事，似不無疑問。

(1) 以旗下員工名義成立公司並開戶收取款項，是否屬第2款不正方法？

依本款立法理由示例，如行為人向無特殊信賴關係之他人租用或購買等不正方法取得帳戶而使用者，即符合本款客觀行為；對此，實務判決[17]則進一步認為，「不正方法」並不以立法理由所謂購買、租用或詐取帳戶為限，在認定上應一併考量行為人取得他人帳戶而使用之目的，若行為人意在破壞金流軌跡或侵害金融透明秩序等規範目的，縱行為人取得他人帳戶之方式並非購買、租用或詐取帳戶，仍屬於不正方法範疇。

本案謝○以旗下員工名義，設立諸多公司及企業社金融帳戶收受款項，若認定此等非正式雇傭關係不

17 參照臺灣高等法院高雄分院112年度金上訴字第588號刑事判決。

具特殊信賴關係，又此借名成立公司開立帳戶，經手大量不明現金之行為，意在破壞金流軌跡，或可能造成金融不透明之結果，則謝○所為似該當本款構成要件。

(2) 捨匯款機制而不為，卻收取鉅額現金，是否屬第3款規避洗錢防制程序？

本罪第3款所列不得違反之金融機構防制洗錢各項規範，依文意論之，受規範主體係指金融機構或指定非金融機構，執行建立客戶審查或大額與可疑交易申報等洗錢防制機制；對此，實務判決[18]認為，立法理由並未言明本款行為主體係「金融機構或指定之非金融事業或人員」，且所列情狀屬一般人亦可達成之行為，若將本款行為主體限縮在金融機構或指定之非金融事業或人員，顯與洗錢防制法為避免不法金流流動，對於規避洗錢防制規定而取得不明財產者予以處罰之立法目的不符；有論者[19]亦認，本款所謂規避洗錢防制程序，在解釋上應指行為人取得可疑財物之過程，理應透過銀行監理機制通報或留存紀錄，然行為人卻捨一般正常經濟活動不為，改採異於常理之方式，規避洗錢防制檢驗程序。

此外，本罪雖未將行為人主觀意圖文字化，但依立法理由所述，此類規避金融機構客戶審查機制，產

[18] 同註17。
[19] 同註5，李秉錡，頁12-13。

生金流追蹤斷點，影響金融交易秩序之行為，行為人係「顯具高度隱匿資產之動機」，從而在偵查過程中，似有參酌行為人動機之空間。

本案謝○已控制諸多公司及企業社金融帳戶，且有頻繁以該等帳戶收款之事實，卻又一反常態，指示旗下員工向他人收受鉅額現金，再存入公司帳戶內，相對於銀行帳戶匯款機制，收受現金本即存在高度不確定風險，謝○捨安全機制而不為，改以異常高風險方式為之，若認謝○所為意在隱匿此等財物來源，避免受洗錢防制程序檢驗等情，似可該當本款構成要件。

2. 案關鉅款是否係無合理來源之財物？

有關無合理來源之解釋，大致可分為「無法證明與前置犯罪之關聯」以及「無合法來源或無法說明來源」，前者旨在維持國家司法權正常行使，後者則以保障金流軌跡透明為優先考量[20]；此二者雖在學理上有所爭議，在偵查思維上或不為互斥：

(1) 無法證明與前置犯罪之關聯

如以特殊洗錢罪作為一般洗錢罪補充規範立場觀之，當偵查中可釐清前置犯罪及與資金之關聯性時，即屬一般洗錢罪之範圍，從而無合理來源一詞，應被解釋為無法證明與前置犯罪之關聯，方能彰顯特殊洗

[20] 顏良家，論特殊洗錢罪之立法與實務發展，國立臺灣大學法律學院科際整合法律學研究所，109年， 頁50-54。

錢罪作為補充規定地位[21]。

(2) 無正當理由或無法說明來源

有論者[22]認「無合理來源」應作無正當理由解釋，係明文化之阻卻違法事由，在本罪未修法前，可併同「與收入顯不相當」綜合判斷，蓋財物來源正當理由，最直觀者係與收入相當，過去此部分需由執法機關證明該等財物與收入顯不相當，而行為人若再提出其他「正當理由」，執法機關則再加以反證之，倘行為人無法提出其有何正當理由時，此要件即已該當，不應過度要求執法機關證明無正當理由之事實[23]。本項修法後，雖刪除與收入顯不相當之要件，然舉證方法上應無差異。

本案黃○及田○接受詢問時，均稱案關鉅款係謝

21 相類見解如臺灣高等法院高雄分院111年度金上重訴字第3號刑事判決，謂：「被告葉○等12人，於警（調）詢、偵訊或原審訊問時供稱本案水房所收付之款項來源為賭博金流，雖嗣後於原審審理時均改稱不知悉該金流來源為何，前後有所不一，姑不論何者為真，仍可推知本案水房所收付之款項或為賭博金流，或為來源不明之金流，自難認上開被告所收付之款項具合理來源。...金額相當龐大，與上開被告之收入顯不相當，顯屬異常之金融交易行為，且此經手之龐大金額，來源究係為何，上開被告均無法清楚交代，另卷內並無證據證明上開被告收付之款項所涉及之前置犯罪（包含意圖營利供給賭博場所、聚眾賭博等特定犯罪），堪認被告葉○等12人明知使用大陸地區金融帳戶及U盾收付款項，無合理來源且與收入顯不相當」

22 同註5，李秉錡，頁12。

23 相類見解如臺灣臺中地方法院109年度金訴字第123號刑事判決，謂：「被告庚○○...辯稱本案所收取之款項均為正當業務經營之貨款，...自應詳細核對各筆款項所對應之交易，以確認交易對象給付之貨款有無短少或拖延之情事。然其卻明確表示不認識子○○，不知匯款人為何利用子○○帳戶匯款，也無法從附件五所示交易明細確認匯款人，且帳戶金流雜亂，無法查證有無不法金流等語，亦無法提出任何出貨單據，顯然與一般交易常情有違...，足認被告庚○○收受之上開金額確實來源不明，且與其收入顯不相當」。

○轉交之，不清楚來源為何；然經清查，案關款項其中之部分，係基資不詳之「阿○」於案發前之深夜，指派基資不詳之人送交現金予謝○，其餘款項則係員工林○向基資不詳之「越○」等人收取；且檢視案關人員手機對話紀錄，渠等進行此類現金交付過程，多係兩造指派素不相識之人，前往指定處所面交，雙方並以預先約定之鈔票號碼、車號或衣著特徵為憑，交付現金後，雙方亦無留存領據憑證，與一般商業模式有極大差異。對此，謝○均供稱係販售虛擬貨幣之款項，雖依公開帳本可佐，謝○確有發送泰達幣至其他虛擬錢包之紀錄，然謝○對於交易對象真實身分、淵源為何、為何捨銀行匯款機制而收受現金等情，均交代不清且刻意隱瞞，若認此節屬無合理來源，則似可該當本款構成要件。

3. 規避行為與財物間是否具備因果聯結？

依立法理由，本罪作為補充規範，有必要適度限制其適用範圍，故定明其所「收受、持有、使用之財產無合理來源，與收入顯不相當，且其取得以符合下列列舉之類型者為限」，從而非謂行為人從事本罪各款行為即屬該當，仍應以透過該等行為取得不明財物者為限；故若行為人僅單純以不正方法取得他人向金融機構申請開立之帳戶，卻無以該帳戶為收受、持有、使用財產之行為，則尚不宜逕以本罪相繩。

若認本案謝○等人，捨銀行匯款機制不用，改以收受

現金之方式為之，係屬本罪所謂規避洗錢防制規定，則應可認渠等所持鉅額現金，與該等規避行為具關連性，從而有本罪適用之餘地；然若採不同見解者，則可能得出截然不同之結論。

(三) 小結

本案偵辦雖與檢方取得共識，然本文撰寫期間檢方尚未起訴，故無明確判決結論可資對照；尚不論本案最終結果為何，透過上開討論，可知洗錢犯罪者藉虛擬通貨興起之勢，以看似合理商業行為表象，意圖切斷與前端犯罪集團之共犯結構，創造前置犯罪與可疑金流之聯結斷點，雖在一般洗錢罪上有適用困境，然特殊洗錢罪或可提供另一偵辦思維，本罪在法感情上，不如一般洗錢罪直觀，學理上對上開3款行為亦多有討論，有論者認該等行為係用以推定資金屬於犯罪所得，亦有論者認此3款應為構成要件行為[24]；然就犯罪偵查立場而論，思考本罪是否該當時，或應回歸本罪立法目的：「依犯罪行為人取得該不法金流之方式，已明顯與洗錢防制規定相悖，有意規避洗錢防制規定，為落實洗錢防制，避免不法金流流動，對於規避洗錢防制規定而取得不明財產者，亦應處罰」；然而，特殊洗錢罪雖立意良善，但現行法條架構及文意，尚有諸多解釋空間，不同立論基礎所得結論可能有所差異，此均有待相關單位持續累積案例經驗，方能逐步完備法律適用解釋。

[24] 同註20，顏良家，頁42-48。

伍、防制對策及建議事項

(一) 擴大瞭解行為人內在動機

現行特殊洗錢罪乃借鏡澳洲立法例，參酌國內常見洗錢犯罪態樣而訂定，應用於偵查實務上，似有諸多解釋空間；以第3款行為人以不正方法規避洗錢防制法規範為例，用意雖在避免行為人規避洗錢防制程序而處分可疑金流，然究哪些行為屬於規避行為、何種程度始達規避，均有待實務經驗積累。然而不論洗錢工具或行為態樣為何，行為人終究係以合法經濟行為，掩飾其不法所得來源，其用意在於增加執法機關查緝難度；故在蒐證上，除清查金流及洗錢手法外，亦應探究行為人動機，瞭解其從事洗錢行為及一般經濟活動時有何區別，分析行為人記帳方式、交易模式或資金流動情形之差異性，藉此突顯其主觀上欲達成掩飾、阻礙或隔絕特定犯罪所得之目的。

(二) 強化財物無合理來源之舉證

過去特殊洗錢罪所謂可疑財物，除無合理來源外，尚須「與收入顯不相當」，觀察此要件，似乎亦有突顯行為人所持財物係無合理來源之功能，而新法將該要件刪除後，執法機關便須更廣泛蒐集財物來源相關事證，據以論述行為人所持財物來源並非合理；實務上常要求行為人提出財產來源說明，然而並非行為人提出幽靈抗辯後，即可認係無合理來源，仍應加以考究其生活基本事實，自不同角度驗證財物來源合理性，例如：在短時間內經手大量資金、資金流向與一

般商業行為迴異或共犯間有無異常之討論等等，論證行為人經手此等財物之過程，並非正常經濟活動。

(三) 控管各類犯罪所得流入虛擬通貨市場

洗錢防制法近幾次增修中，已將提供虛擬資產服務之事業或人員，列為適用金融機構之規定，明定日後未完成洗錢防制登記者，不得經營相關業務，亦說明未來將訂定行政管理程序，逐步納管幣商；雖各界不乏有設立專法、成立專責管理部門等意見 ，但此等作為必然所費不貲。本文仍期待日後相關配套措施之實行，若可確實層級納管各類虛擬通貨幣商，並嚴加控管交易情形、款項交付行為等，防杜各類犯罪所得透過幣商進入虛擬通貨市場，透明化此等資金流動情形，實對執法機關俾有助益。

(四) 提升民眾防詐意識並降低資訊落差

虛擬通貨市場逐漸擴大已然成為趨勢，在投資人及業者數量漸增的情況下，強化管理固然有其必要性，然而在民眾防詐意識上亦須持續推動；實務上不乏由被害人自行購買虛擬通貨，轉匯給犯罪集團，又或係誤信虛擬通貨投資而投入大量資金等等；此等前置犯罪行為結合後端洗錢處置階段，使不法所得直接流入虛擬通貨市場，遭多層化隱匿之態樣，並非虛擬通貨有何負面特質，而係民眾對此新興市場之資訊不對稱所致，就如同早期民眾容易受假檢警誘騙交付款項，如今就連接獲真檢警致電也不見得相信，從而應可強化民眾對於虛擬通貨之理解；例如，提供簡單而充足之資訊，讓一般民眾熟悉此新興市場，或建立社區諮詢機制，協助獨居者

或長輩等資訊獲取相對弱勢族群，使其在單獨面對層出不窮的詐騙手法時，亦具足夠知識判斷真偽。

(五) 增進國際情資傳遞效率

虛擬通貨興起之所以衍生洗錢犯罪，不僅是匿名性或去中心化等特性，對於執法機關而言，其困境更在於虛擬貨幣透過網路快速且無國界傳輸模式，執法機關偵辦處置大量人頭，目的在於釐清操控多層化之幕後黑手，即便未來將限制未落地虛擬通貨業者在國內提供服務，然能否有效管制跨國性幣流傳遞，避免大量偵查斷點，仍有待觀察；我國雖已與美國、日本及新加坡等國，簽署打擊洗錢犯罪相關協議，且司法互助機制亦相當成熟，然在跨國取證上仍常曠日廢時，強力且有效率的國際合作，甚或建置全面性資料庫，提供如銀行業可疑交易通報相類之預警機制等，均係執法機關打擊虛擬通貨洗錢之利器。

陸、結語

現代犯罪走向專業分工，各集團間各司其職，並以洗錢行為作為轉換犯罪所得之手法，乃隨金融科技發展而變化，虛擬通貨的興起，無可避免地成為不法分子偏好的工具，對於洗錢犯罪者而言，如何創造快速而複雜的分層化過程，係其最主要的考量，同時亦係執法機關最大的挑戰；因此建立完善的洗錢防制體系，在打擊洗錢犯罪上極其重要，這不僅需要各方通力合作，更須要完善的法令規章，透明化不法資金進入虛擬通貨領域，在分層流通過程中無所遁形，方能達到防堵洗錢行為的功效。隨著金融科技發展，執法機關勢必面對犯罪者以

推陳出新的工具及手法為洗錢犯行，然而，不論行為人如何以合法經濟活動掩飾不法，褪去此等虛假外表，實為執法機關不變的挑戰。

柒、參考資料

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6. 顏良家，《論特殊洗錢罪之立法與實務發展》，國立臺灣大學法律學院科際整合法律學研究所，109年。
7. 行政院洗錢防制辦公室，《2021年國家洗錢資恐及資武擴風險評估報告》，110年。

(二) 刑事判決

1. 最高法院112年度台上字第2316號刑事判決。
2. 最高法院112年度台上字第5149號刑事判決。
3. 最高法院113年度台上字第821號刑事判決。
4. 最高法院113年度台上字第1702號刑事判決。

5. 臺灣高等法院高雄分院112年度金上訴字第588號刑事判決。
6. 臺灣高等法院高雄分院111年度金上重訴字第3號刑事判決。
7. 臺灣臺中地方法院109年度金訴字第123號刑事判決。

(三) 其他資料

1. 中央銀行券幣數位博物館網站，貨幣的故事/新形態數位貨幣/虛擬通貨，https://museum.cbc.gov.tw/web/zh-tw/story/evolution/virtual，最後瀏覽日：最後瀏覽日：113年9月10日。
2. 立法院議事暨資訊公報網，《金管會對個人幣商加強管理之說明》，https://ppg.ly.gov.tw/ppg/SittingAttachment/download/2024060726/8247145012300600900 2.pdf，最後瀏覽日：113年9月10日。

113年

The Prevention And Investigation of Economic Crime Annual Report 2024.

經濟犯罪防制工作年報



法務部調查局
Ministry of Justice Investigation Bureau

Foreword

Amid challenges such as the COVID-19 pandemic, the Russia-Ukraine war, the Israel-Hamas conflict, and global inflationary pressures, the global economy experienced modest growth in 2024. However, the development of AI technologies has driven domestic demand for emerging applications and led to robust exports. Looking ahead to 2025, the resurgence of U.S. trade protectionism and the uncertain economic outlook in mainland China are expected to influence the direction of global economic recovery. Although domestic economic growth is projected to be optimistic, uncertainties remain. In recent years, the rapid development of artificial intelligence technologies, along with active advancements in emerging fields such as blockchain, virtual assets, and ChatGPT, has given rise to new types of borderless economic and livelihood crimes. The Bureau will strengthen efforts to combat such criminal activities and firmly uphold the rule of law.

Regarding the investigation of major economic crimes, the Bureau continues to place emphasis on anti-corruption work in enterprises, and actively investigates stock market crimes. They have also increased efforts to detect offences such as unlawful granting of credit by staff of financial institutions, acceptance of commissions (gratuities) or undue benefits, and the emptying of company assets by corporate insiders. Furthermore, in response to the amendment of the National Security

Act regarding the misappropriation of 'trade secrets of national core and key technologies,' the Bureau amended the 'Project for Strengthening the Detection of Cases of Violation of the Trade Secrets Act' on December 29, 2023, to encourage field offices to proactively identify and investigate such cases.

With regard to combating new-generation fraud, the Bureau, in accordance with the 'New Generation Anti-Fraud Strategic Action Plan, Version 1.5' issued by the Executive Yuan, has formulated the 'Project Plan for Strengthening the Investigation of New-Generation Telefraud Cases', which focuses on the investigation of investment fraud and syndicated fraudulent server rooms, money-laundering rooms, telephone system vendors, etc., and tracing back to the syndicate's heads, masterminds, and financial backers as the main focus of the work. The Bureau has set up the New Generation Fraud Investigation Center and four fraud prevention centers in the north, central, south, and cross-border areas. It has also set up technology investigation teams in nine key field offices, to employ new technology in detecting new forms of telefraud, and to strengthen its ability to track the movements of people and the flow of virtual currency, to achieve the goal of tracing back to the control source. In terms of investigating cross-border telefraud cases, the Bureau makes good use of mission-oriented liaison officers to strengthen international law enforcement cooperation, investigate cases in which Taiwanese nationals have set up fraudulent server rooms

abroad, rescue Taiwanese nationals who have been lured, and actively recover the proceeds of the crime, to cut off the incentives and to implement fairness and justice.

In terms of major livelihood crime cases investigations, there were frequent incidents throughout 2024 involving unscrupulous businesses illegally adding the industrial dye Sudan Red to chili powder and other seasonings, triggering public outrage and posing a significant food safety crisis. In addition to the proactive actions taken by local health authorities, under the direction of the "Livelihood Crime Suppression Coordination Platform" meeting convened by the Taiwan High Prosecutors Office, the Bureau actively traced the origin of related cases, seized toxic raw materials, traced the flow of funds, and confiscated illegal gains. As a result, the Bureau successfully uncovered and referred multiple large-scale cases involving violations of the Act Governing Food Safety and Sanitation. The Bureau has also continued to investigate various types of livelihood crime cases, including counterfeit tea products, expired meat products, and substandard or counterfeit drugs, making every effort to protect public health, safeguard the interests of legitimate businesses, and ensure the soundness of the sanitary system of food and drug.

Upholding the principle of "prevention and detection at the same time," the Bureau has continued to conduct corporate anti-corruption knowledge exchanges and awareness campaigns on the

prevention of economic and livelihood crime. These initiatives support corporate governance and help prevent crimes involving trade secrets, finance, and securities. The Bureau also provides the public with prevention information related to telefraud, illegal fundraising, and shady commodities, focusing on outreach through mass media such as television and radio, public transportation systems, and large-scale sporting events, to enhance the effectiveness of crime prevention.

The rapid advancement of information technology and online communities has promoted internationalization in economic and financial activities. However, it has also enabled criminals to continually reinvent their methods of fraud and money laundering through new media and technological tools, often exploiting enforcement gaps between countries to evade investigation. As transnational economic crimes evolve, they increasingly challenge the judicial defenses of all nations. A single country can no longer respond effectively alone, and international law enforcement cooperation has become the key to combating cross-border crime. The Bureau will continue to exchange intelligence regarding criminal activity, collaborate on joint investigations and evidence collection, and maintain communication with international allies and law enforcement counterparts in mainland China, deepening practical exchanges and reciprocal cooperation between enforcement agencies, to crack down on cross-border crimes.

In response to globalization and rapid technological development,

the Bureau will strengthen training and education, monitor trends, and encourage innovative thinking. The Bureau is actively advancing special investigation projects on telefraud, stock market crimes, financial corruption, defalcation of assets, trade secrets, and major livelihood crime, while also intensifying efforts to recover the proceeds of illegal activity. The Bureau will continue promoting cross-strait joint crime-fighting efforts and international enforcement cooperation to thoroughly combat crime and uphold justice. We humbly welcome guidance and critique from all sectors to inspire continuous progress and innovation in the Bureau's work on economic crime prevention. This will help us keep pace with the times and fulfill our mission to safeguard national security, ensure social stability, combat major crimes, and protect public health.

Director General Pai-Li Chen

November 2025

Editor's Note

1. Purpose

The Annual Report compiles and statistically analyses data related to the Bureau's economic crime prevention work in 2024, and uses it to study the causes of crime, understand the crime situation, and formulate preventive countermeasures, as well as selecting two thematic research reports for the reference of all sectors of the community.

2. Contents

(1) The Annual Report can be divided into five main parts: Part I is an organizational overview, Part II is an overview of the work, Part III is an analysis of the crime, Part IV is an analysis of the future direction of the work, and Part V is a special research report (not included in the English version). The Annual Report contains data such as percentage rates, increase/decrease rates, etc., which are presented in charts and graphs according to patterns and time series, to review the effectiveness of the work and to facilitate analysisof crime trends.

(2) The graphical statistics in the Annual Report are compiled based on the Bureau's statistics on various types of cases in 2024.

(3) Should there be any discrepancy between the data in the figures

and that in the texts, the data provided in the texts in this Annual Report shall take precedence.

3. Compilation Style

(1) For the units of measure used in this annual report, the year shall be based on the solar calendar (the English version shall be based on the Gregorian calendar), the case shall be based on the case, the suspect shall be based on the person, the amount shall be based on the New Taiwan Dollar, and weight shall be based on the kilogram. Where special circumstances exist, they shall be stated separately for each item.

(2) Percentages of figures are rounded to the nearest dollar.

(3) For the purpose of statistics, the number of related cases is calculated by the number of offences committed under the main ordinances, while cases of special circumstances are explained.

(4) The symbols used in statistical tables in this annual report have the following meanings:

—: Denotes that the information is not available or not known

NA : Not available

(5) The number of economic crime cases referred to in the Annual Report includes cases in which the number of victims and/or the amount of victimized proceeds does not reach the amount referred to in the Ministry of Justice's 'Points to Note for

Prosecutors in Handling Major Economic Crime Cases' and the Bureau's 'Key Points for the Investigation Bureau of the Ministry of Justice to Identify Major Economic Crime Cases.' The number of economic crime cases reported in the Annual Report also includes the cases transferred (sent by letter) to the prosecutors by the Bureau. Therefore, the total number of economic crime cases is different from the data produced by the Statistics Department of the Ministry of Justice.

(6) Major cases in this Annual Report refer to cases sent to the public prosecutors' office for investigation which ended up being prosecuted, getting deferred prosecution, or applying for summary judgment.

(7) The analysis of various types of crimes is based only on the statistical data of the cases transferred (sent by letter) by the Bureau for investigation.

(8) The calculation of "Percentage" in the tables and graphs of the Annual Report is based on the year 2024 as the base year for calculation, and the calculation of "Rate of Increase/decrease" is as follows: Rate of Increase/decrease = [(Current Period - Previous Period)/Previous Period] × 100%

Highlights of Key Activities



On May 16, 2024, Former Bureau Deputy Chief, Wang, Chun-Li, chaired the ninth meeting of the New Generation Anti-Fraud Steering Center. The participants were the Director of the Economic Crime Prevention Division, the Director of the Cyber Security Division, and members of the New Generation Anti-Fraud Steering Center. The meeting discussed the issues under management, and then the Cyber Security Division, the Communications Surveillance Division, the Anti-Money Laundering Division, the Forensic Science Division, and the Bureau's Economic Crime Prevention Division reported on their work outlook in turn.



On June 17, 2024, the Office held the “Telefraud Investigation Practices Seminar Series – Symposium on Virtual Asset Crime Investigation” at the briefing room of the Technology Building. The event was presided over by former Director Ho, Fu-Sheng and invited representatives from industry, government, and academia to discuss the current situation, potential risks, and investigative strategies regarding the use of virtual currency in fraud.



On August 9, 2024, the Bureau held a press conference titled “Major Telefraud Case Investigations, and Taiwan–U.S. Joint Enforcement Operation on a Cross-Border Server Room” at the briefing room of the Chunghwa Building. The event was personally presided over by Premier Cho, Jung-Tai, highlighting the Bureau’s achievements in six major types of cases, which were part of the 2024 joint operation with the Taiwan High Prosecutors Office. These cases included the ‘Taiwan–U.S. Cross-Border Server Room’, ‘Mobile Call Traffic Server Room’, ‘Virtual Currency Money Laundering Room’, ‘Gang-Related Violent Money Laundering Room’, ‘Third-party Payment Virtual Accounts Case’, and the ‘Telefraud Ring Colluding with Lawyers’ case. The Federal Bureau of Investigation (FBI) sent two senior officers stationed in Taiwan to

attend the press conference for the first time, expressing appreciation for the Taiwan–U.S. cooperation in combating fraud crimes.





The Bureau held the 55th "Economic Crime Prevention Seminars" on August 14, 2024. Director General Chen and Deputy Director General Wu delivered opening and closing remarks, respectively. The seminar was moderated by Associate Professor Yang, Yueh-Ping, from the Department of Law at National Taiwan University. Distinguished guests from various sectors—including the Securities and Futures Bureau of the Financial Supervisory Commission, court presiding judges, prosecutors, the Virtual Currency Business Association, and the banking industry—were invited to participate in discussions. From the perspectives of industry, government, academia, and investigative practice, the seminar explored the criminal methods and risks arising from illicit groups exploiting virtual currency exchanges and individual coin dealers. The goal was to integrate resources from all sectors to prevent related crimes and trace illegal proceeds.







On September 5, 2024, the Office held the “New Four Anti-Fraud Laws” Symposium at the briefing room of the Technology Building. The event was presided over by former Director Ho, Fu-Sheng, and

featured a presentation by a prosecutor from the Ministry of Justice. The symposium focused on the application and key considerations of relevant legal provisions under the Fraud Crime Hazard Prevention Act, the Money Laundering Control Act, the Communication Security and Surveillance Act, and the Code of Criminal Procedure.



On October 29, 2024, the Economic Crime Prevention Division of the Bureau held the "10th Anniversary of Corporate Anti-Corruption – 2024 High-Level Forum on Financial Integrity." The forum featured opening remarks by Minister of Justice Cheng, Ming-Chien, Political Deputy Chairperson of the Financial Supervisory Commission Chen, Yen-Liang, and Director General Chen, Bai-Li. Former Minister of Finance Su, Chien-Jung and Chief Prosecutor Chang, Dou-Hui of

the Taiwan High Prosecutors Office served as moderators for various discussion sessions. Deputy Director Generals Wu, Yi-Kung and Sun, Cheng-Yi of the Bureau also attended the forum in full.



On November 15, 2024, the Bureau held the 136th "Economic Crime Prevention Task Force Meeting," chaired by Deputy Director General Wu, Yi-Kung. Director Tan of the Department of Foreign Affairs, National Defense and Justice of the Executive Yuan, and Deputy Director Pan of the Third Division of the National Security Bureau, attended the meeting to provide guidance. Representatives from various agencies, including the Fair Trade Commission, the Banking Bureau, the Securities and Futures Bureau, the Insurance Bureau, the Examination

Bureau of the Financial Supervisory Commission, the Bureau of Consular Affairs of the Ministry of Foreign Affairs, the Department of Commerce, Ministry of Economic Affairs, Taiwan Intellectual Property Office, the Department of Prosecutorial Affairs, Ministry of Justice, the Taiwan High Prosecutors Office, and the National Police Agency and National Immigration Agency under the Ministry of the Interior were present. The meeting aimed to strengthen inter-agency coordination and jointly combat major economic crimes, including telefraud, financial and securities crimes, misappropriation of trade secrets, virtual asset crimes, and livelihood crime.




第136次經濟犯罪防制執行會報


第136次經濟犯罪防制執行會報

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Part I:

Organization Overview

I. Authority and Basis of Establishment

On May 10, 1979, in light of the soaring incidence of economic crime that threatened to stifle our economic vitality, the Executive Yuan passed 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 on Article 2 of the Statute Governing the Organization of the Investigation Bureau. On the basis of the 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 tasks related to the prevention of economic crimes. After three readings 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-Tung-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 Subparagraph 5,

Article 2 of the Organic Act of the Investigation Bureau, Ministry of Justice[1]; on the basis of Article 3 of the Ordinance, the "Economic Crime Prevention Division" was established in the MJIB.

II. Organization and Business Overview

The Bureau's Economic Crime Prevention Division is responsible for the prevention of telefraud, corporate corruption and abuse, economic crime, general crime, and integrated operations of joint efforts to combat crimes outside of Taiwan (including both sides of the Taiwan Straits), and supervises field offices and regional mobile teams to carry out the prevention and detection of the aforementioned crimes. The scope of work

[1] According to Article 2 of the Organic Act for the Investigation Bureau, Ministry of Justice, the Bureau is in charge of the following: (1). Preventing domestic insurrections. (2). Preventing foreign aggression. (3) Preventing disclosure of classified national information. (4) Preventing corruption and investigation of vote-buying during elections. (5) Preventing major economic crimes. (6) Preventing narcotics trade. (7) Preventing money laundering. (8) Preventing cyber crimes through information security authentication, and cybersecurity management. (9) Coordinated prevention of organized crimes. (10) Investigations concerning domestic security. (11) Coordination and implementation of institutional infrastructure security operations and national infrastructure security details and related education. (12)Coordination and correspondence between related domestic or overseas institutions, international collaboration, national security investigation involving a foreign country, and assistance in investigating and tracking international crimes. (13) Collection, filing, research, and analysis of cross-strait status and criminal activities. (14) Counseling, planning, and management regarding domestic security, and criminal investigation and prevention. (15) Chemistry, documentation, physics, forensics, and technology support. (16) Support in communication surveillance and management of evidence collecting devices. (17) Management of the Bureau's properties, documents, files, cashier, and general affairs. (18) Communications on the Bureau's tasks, acceptance of petitions and reports. visit reception, news contact, public service, and other public affairs. (19) Audits of the MJIB special agent ethics, supervision and inspection of operations. (20) National security and national interest-related investigations, and infrastructure security upon special orders from higher-ranking authorities.

includes data collection, research, editing, prevention and investigation of telefraud, corporate corruption, economic crime, and general crime.

The Economic Crime Prevention Division is headed by a Director, responsible for the overall management of the division, two Deputy Directors and a Specialist Committee member, assisting the Director in handling the business, 4 sections, i.e. the Science and Technology Investigation Section, the Corporate Corruption Prevention & Investigation Scetion, the Crime Investigation Section, and the Cross Strait Affairs Section, responsible for the following activities:

1. Prevention of major economic crimes and related planning, guidance, coordination, and assessment.
2. Guidance and review of the investigation and detection of telefraud offenses.
3. Providing guidance and auditing for the investigation and detection of corporate corruption cases.
4. Instructing and auditing the investigation and detection of major crimes affecting people's daily commodities.
5. Prevention of major economic crimes and related planning and execution.
6. Pursuit of fugitive criminals and other comprehensive operations.
7. Joint crime-fighting work across the Taiwan Strait and related integrated operations.
8. Exchange of information, coordination, liaison, and cooperation in the investigation of cases in the fight against economic crimes at domestic and extraterrestrial

9. Annual Report on Prevention of Economic Crime, Editing and Revision of Work Manuals, and Data Archiving and Management.
10. Other matters relating to the prevention and control of economic crimes.

III. Key Points for the MJIB to Recognize Significant Economic Crime Cases

The Ministry of Justice promulgated the 'Offences and Scope of Economic Crimes' in a letter dated October 17, 1980, which was subsequently amended on January 13, 1987, September 4, 1987, and October 8, 1994, and then amended on August 26, 2004 to 'Points to Note for Prosecutors in Handling Cases of Significant Economic Crimes', which devides cases of significant economic crimes into two categories, the first being specific crimes that involve proceeds of crime or victimization of more than 50 million New Taiwan Dollars, or more than 50 victims. The second consists of violations of economic control laws, or improper methods that disrupt the social and economic order, with significant circumstances, which serve as a basis for prosecutors to properly and expeditiously prosecute these crimes. Pursuant to the aforementioned Note issued by the Ministry of Justice in a letter, the Bureau formulated the 'Key Points for the MJIB to Identify Significant Economic Crime Cases' on October 13, 2004, which was amended on January 14, 2009, and amended again in 2018 in conjunction with the changes to Article 114-2 of the Court Organization Act and the relevant

economic criminal law, and promulgated and enforcement on October 1, 2018, with the points as follows:

1. Crimes under the following subsections shall be classified as major economic crimes, depending on the number of victims or the dollar amount of legal benefits suffered:
   (1) Offenses as stipulated in Article 339 of the Criminal Code, and Articles 154 and 155 of the Bankruptcy Act
   (2) Offenses as stipulated in Articles 335 and 336 of the Criminal Code;
   (3) Offenses as stipulated in Article 342 of the Criminal Code;
   (4) Offenses as stipulated in Article 344 of the Criminal Code;

   With regard to the criteria for determining whether or not the number of victims or the dollar amount of legal benefit loss suffered is significant for the crimes listed in the preceding paragraphs, the District Prosecutor's Office makes the following distinctions based on the socio-economic conditions of the jurisdictions under its control:
   (1) For the District Prosecutor's Offices in Keelung, Taipei, New Taipei, Shilin, Taoyuan, Taichung, Tainan, Kaohsiung, and Qiaotou where the number of victims is 50 or more, or the amount of victimized proceeds is NT$20 million or more.
   (2) In District Prosecutor's Offices other than those listed in the preceding paragraph, where the number of victims is 30 or more or the amount of victimized proceeds is NT$10 million or more.
2. Among the crimes referred to in the following paragraphs, those with a victim legal loss amount of NT$2 million or more are classified as major economic crimes:

(1) Offenses as stipulated in Article 2 of the Smuggling Penalty Act;
(2) Offenses as stipulated in Articles 41 to 43 of the Tax Collection Act;
(3) Offenses as stipulated in Article 71 of the Business Entity Accounting Act;
(4) Offenses as stipulated in Article 22 of the Foreign Exchange Regulation Act.

3. The following offenses 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 the Criminal Code, and in Article 3 of the Penal Act of Offenses Against National Currency;
(2) Offenses as stipulated in Article 201 and Article 201-1 of the Criminal Code.
(3) Offenses as stipulated in Article 339-1 to Article 339-4 of the Criminal Code.
(4) Offenses as stipulated in Article 13-1 and Article 13-2 of the Trade Secrets Act.
(5) Offenses as stipulated in Articles 95 to 97 of the Trademark Act, and Articles 91, 91-1 and 92 of the Copyright Act.
(6) Offenses as stipulated in Articles 171 to 174 of the Securities and Exchanges Act.
(7) Offenses as stipulated in Articles 112 to 116 of the Futures Trading Act.
(8) Offenses as stipulated in Article 29 of the Multi-Level Marketing

Supervision Act.

(9) Offenses as stipulated in Articles 125, 125-2, 125-3, 127-1, and 127-2 of the Banking Act;

(10) Offenses as stipulated in Articles 57, 57-1 and Paragraph 1 of Article 58 of the Financial Holding Company Act;

(11) Offenses as stipulated in Articles 58, 58-1, 59 and 60 of the Act Governing Bills Finance Business;

(12) Offenses as stipulated in Articles 48, 48-1, 48-2, 49, 50 and 51 of the Trust Enterprise Act;

(13) Offenses as stipulated in Articles 38-2, 38-3, 39 and 40 of the Credit Cooperatives Act of the Republic of China;

(14) Offenses as stipulated in Article 167 and Paragraph 6 of Article 168, Article 168-2 and Article 172-1 of the Insurance Act;

(15) Offenses as stipulated in Articles 39, 40, 44 and 45 of the Agricultural Finance Act;

(16) Offenses as stipulated in Articles 108 and 109 of the Financial Asset Securitization Act;

(17) Offenses as stipulated in Articles 105 to 109 of the Securities Investment Trust and Consulting Act;

(18) Offenses as stipulated in Article 38 of the Securities Investor and Futures Trader Protection Act;

(19) Offenses as stipulated in Article 148 and Paragraph 1 of Article 149 of theConsumer Debt Clearance Statute

4. Other offenses of a serious nature that violate economic control regulations or use illegal practices to disrupt social and economic order.

Part II :

Work Overview

I. Convening of the Economic Crime Prevention Task Force Meeting

The Bureau convened the 136th meeting of the "Economic Crime Prevention Task Force" on November 15, 2024. Key initiatives are summarized as follows:

1. Implementation of Economic Crime Prevention Measures

(1) Fair Trade Commission

Referred 18 cases to the Ministry of Justice Investigation Bureau (MJIB), most of which involved illegal fundraising.

(2) Banking Bureau, Financial Supervisory Commission (FSC)

Referred 41 cases to MJIB, including 39 suspected illegal fundraising cases. MJIB compiles monthly Feedback Forms on the Use of Financial Intelligence Distribution Results, based on suspicious transaction reports from financial institutions, and provides them to the Bureau for reference.

(3) Securities and Futures Bureau, FSC

Regarding supervision of Virtual Asset Service Providers (VASP), MJIB provided data on entities that failed to file reports in accordance with the Money Laundering Control Act and engaged in virtual asset transactions without completing the declaration process. The Bureau demanded explanations and

required improvements by a deadline; noncompliance would result in legal penalties.Pursuant to Article 6 of the amended Money Laundering Control Act, virtual asset service providers must register. The relevant registration sub-regulations have passed the pre-announcement stage and will be implemented once the effective date is confirmed. Entities that begin operations without registration will be held criminally liable.

(4) Insurance Bureau, FSC

MJIB participated in joint AML/CFT working group meetings organized by the Life Insurance Association, sharing best practices and case insights related to suspicious transaction reporting, counter-terrorism financing, and proliferation financing. MJIB assisted in revising the insurance industry's AML/CFT best practice guidelines and provided information including UN sanctions lists and the FATF (Financial Action Task Force) list of high-risk jurisdictions, helping insurers deepen their understanding of emerging risks and improve implementation effectiveness through public-private collaboration.

(5) Examination Bureau, FSC

Based on Suspicious Transaction Report (STR)data provided by MJIB's AML Division, the Bureau listed fraud and money laundering prevention as inspection priorities. Since last year, the Bureau has also initiated inspections on virtual asset-related

businesses. Any suspicious findings are referred to MJIB via in-house prosecutors.

(6) Bureau of Consular Affairs, Ministry of Foreign Affairs

At MJIB's request, the Bureau contacted relevant overseas missions to trace the whereabouts of 24 fugitives, and successfully completed the cancellation of 2 wanted notices.

(7) Department of Commerce, Ministry of Economic Affairs

Based on financial intelligence provided by MJIB, the Department conducted on-site AML/CFT compliance inspections on jewelry businesses. Some operators were found to have failed to report cash transactions exceeding NT$500,000, as required by the Money Laundering Control Act. The Department provided guidance during inspections and required businesses to complete retroactive reports.

(8) Intellectual Property Office, Ministry of Economic Affairs

A. Trade Secrets: Held several trade secret protection forums and shared practical experience with the Taiwan Association for Trade Secrets Protection, the Manufactures United General Association of Industrial Park of R.O.C, the Agricultural Technology Research Institute, the Industrial Technology Research Institute (ITRI), academic institutions, and Academia Sinica.

B. Copyright: Convened four IPR coordination meetings and conducted annual basic and advanced training courses on

intellectual property and online infringement investigation, enhancing professional expertise of enforcement personnel.

(9) Prosecutorial Affairs Department, Ministry of Justice

A. Amendments to the Money Laundering Control Act: Revised provisions related to account misappropriation and nominee accounts; expanded the scope of predicate offenses; subjected virtual asset businesses and third-party payment service providers to criminal liability; introduced a new major money laundering offense threshold (NT$100 million); broadened confiscation rules; and provided leniency incentives for confess, surrender voluntarily, or disclose information about other accomplices.

B. Amendments to the Counter-Terrorism Financing Act: Draft amendments have been completed and publicly announced. The revisions include defining proliferation financing, amending procedures for designating targeted financial sanctions in alignment with the Money Laundering Control Act, and imposing reporting and asset freeze obligations on financial institutions and Designated Non-Financial Businesses and Professions (DNFBPs).

C. Electronic Financial Information Access Platform: Enhanced the ability of law enforcement and the Administrative Enforcement Agency to trace financial flows by reducing data retrieval times. Integration with

the Ministry of Digital Affairs' third-party virtual account platform is complete, and integration with the Criminal Investigation Bureau, National Police Agency's warning database and Taiwan Depository & Clearing Corporation database is ongoing.

(10) Taiwan High Prosecutors Office

Local prosecutors under the High Prosecutors Office reported a 78% prosecution rate, reflecting effective inter-agency coordination. Among prosecuted cases, violations of the Banking Act and fraud accounted for 85%, underscoring core enforcement priorities. Data regarding travel restrictions and related actions in economic crime cases are available in the written materials.

(11) National Police Agency, Ministry of the Interior

Provided enforcement data on money laundering, telefraud, intellectual property rights infringement, and underground remittance cases for reference by participating units.

(12) National Immigration Agency, Ministry of the Interior

Assisted MJIB with enforcement measures including entry/exit tracking, alerts, surveillance, strict inspections, and detention notifications. Also assisted with repatriation of fugitives from overseas and reported captures of economic crime fugitives at airports and ports. Further details are provided in the written materials.

(13) Ministry of Justice Investigation Bureau

In economic crime prevention, the Bureau carried out

corporate anti-corruption outreach and anti-fraud awareness programs. Abnormal business operations and violations of economic laws were referred to the appropriate authorities. Investigative efforts focused on telefraud, corporate corruption, defalcation of assets, infringement of trade secrets, financial and securities crimes, underground remittances, intellectual property crimes, illegal fundraising, and livelihood crime. For statistical data and major case summaries, please refer to the written report.

2. Presentation of Thematic Report

"AML Compliance Inspections and Advocacy for Jewelry Businesses"(Presented by Section Chief Chen, Administration of Commerce, Ministry of Economic Affairs – Summary omitted)

II. Economic Crime Prevention

Adhering to the principle of 'prevention is more important than detection, and detection drives prevention', the Bureau's Economic Crime Prevention Division is in charge of the active prevention of economic crimes, which mainly includes data collection, data creation, and data statistics and analyses. This year's "Economic Crime Prevention Seminar" brought together experts and representatives from academia, the securities and financial sectors, the legal profession, and various industries, to discuss the issue of "economic crimes arising from illicit groups exploiting virtual currency exchanges and

individual coin dealers." In addition, through collaboration with relevant central government agencies participating in the "Economic Crime Prevention Task Force Meeting," preventive measures have been jointly implemented to combat such illicit activities, as outlined below:

1. Make good use of the information platform and collect information in advance.

The Bureau will transfer business intelligence to the field offices through the intelligence integration platform. If the Bureau believes that further investigation is necessary, it will direct the relevant field offices to conduct further in-depth investigations.If the information provided by tax supervisors and customs inspectors is deemed to have value for investigation, it would request the tax supervisors and customs inspectors to formally issue a document to the Bureau, and open a case for investigation. In 2024, the Bureau collected 367 pieces of abnormal and criminal alert information on various types of industrial and commercial financial operations. In addition, the Bureau also strives to gain an in-depth understanding of irregularities and violations committed by domestic industrial and commercial enterprises or individuals, to explore early warning signs, and develop appropriate preventive measures. In 2024, 872 cases of distributed and promotion materials, 82 cases of project (presentation) information on investigations, and 62 cases of administrative handling of violations were submitted. (Tables 1.01, 1.02 and Graph 1.01)

Table 1.01 Statistics on Enforcement of Crime Prevention in 2024

Unit: Cases

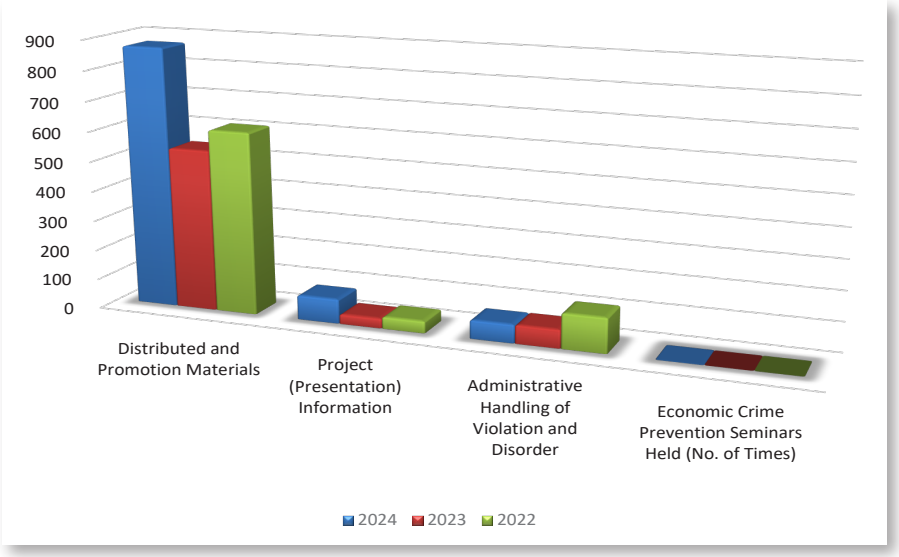
Item / Month	Distributed and Promotion Materials	Project (Presentation) Information	Administrative handling of Violation and Disorder	Economic Crime Prevention Seminars Held (No. of Times)
Total	872	82	62	1

Table 1.02 Statistics on Crime Prevention Enforcement in the Past Three Years

Unit: Cases

Item / Year	Information Collection		Administrative handling of Violation and Disorder	Economic Crime Prevention Seminars Held (No. of Times)
	Distributed and Promotion Materials	Project (Presentation) Information		
2024	872	82	62	1
2023	542	33	62	0
2022	612	40	117	0

Graph 1.01 Comparison of Crime Prevention Enforcement Efforts in the Past Three Years



2. Compilation of Thematic Reports for Business Unit's Reference

In recent years, major economic and livelihood crimes have been dominated by offenses such as telefraud, illegal fundraising, underground remittance, and violations of the Securities and Exchange Act, with investment fraud cases continuing to rise. To address the constantly evolving criminal methods, field offices were instructed to compile special research reports on issues including telefraud, corporate corruption, misappropriation of trade secrets, violations of the Securities and Exchange Act, illegal fundraising, underground remittance, major food safety incidents, and shady commodities. These reports were required to analyze current trends, identify systemic weaknesses, and propose response strategies. The findings were not only submitted to relevant competent authorities for reference, but also compiled and published as the "2024 Thematic Research Report Collection", aimed at enhancing professional expertise and improving investigative capabilities among Bureau personnel.

3. Enhancing Experience Exchange and Expanding Contacts

To establish a partnership with enterprises in jointly combating corporate corruption, strengthen internal audit and control systems, help companies guard against insider threats, and protect trade secrets, the Bureau continued its outreach efforts in 2024. Personnel were dispatched to organizations including the Institute of Financial Law

and Crime Prevention, China Steel Structure Corporation, Taiwan Fu Hsing Industrial Co., Ltd., CSBC Corporation Taiwan, Hon Hai Precision Industry Co., Ltd., Inventec Corporation, the Taiwan Securities Association, and other enterprises, as well as national and local business associations. A total of 293 "Corporate Anti-Corruption Experience Sharing Sessions" were held under themes such as "How the Investigation Bureau Collaborates with Enterprises to Combat Corporate Corruption through Public-Private Cooperation." These sessions attracted 1,287 companies, and a total of 24,088 participants. At the same time, field offices were instructed to proactively establish "Corporate Anti-Corruption Liaison Points" with local businesses and trade associations, to foster mutual trust, deepen cooperation, and achieve early prevention, timely detection, and expedited investigation. In addition, on June 6, 2024, the Hsinchu City Field Office visited publicly listed Taiwan-Asia Semiconductor Corporation to conduct an anti-corruption awareness session. The session was hosted by the company's Chairman, Mr. Li, Kuo-Kuang, and held in the company's conference room under the topic "Trade Secret Protection and Employee Breach of Trust." A total of 200 employees attended the training. After the presentation, employees and managers raised questions regarding the definition of trade secrets and methods for effectively detecting misappropriation. This two-way exchange helped strengthen the industry's awareness and protective measures for trade secrets and also

established a communication window for public-private collaboration. Moreover, in response to emerging national security threats, the Bureau has proactively signed MOUs (Memorandums of Understanding) with enterprises, covering areas such as national cybersecurity joint defense, trade secret protection, and intelligence sharing cooperation. Through these partnerships, the Bureau seeks to jointly support industrial development, enhance the investigation of trade secret cases, and provide recommended confidentiality measures for reference by higher authorities and competent regulatory agencies.

4. Taking the initiative to notify and co-operate with administrative investigations.

Among cases investigated or intelligence collected, if the Bureau detects that a company's business activities are irregular and in violation of relevant financial administrative laws, the Bureau should send them to the responsible regulatory authorities for handling, and actively conduct administrative audits. These cases include violations of the Pharmaceutical Affairs Act, Act Governing Food Safety and Sanitation, Cosmetic Hygiene and Safety Act, and tax evasion. In 2024, the regulatory authorities adjudicated 62 cases and conducted 44 administrative audits in conjunction with the 'Price Joint Inspection Team' and other authorities, achieving the goal of assisting administrative authorities in investigating and dealing with illegal acts.

5. Improving Work Functions through Expertise and Lectures

In May 2024, the Bureau organized the 13th session of the "Finance and Banking Professional Course – Basic License Training Program", inviting regulatory officials, industry experts, and prosecutors to deliver lectures on topics including banking, insurance, securities trading, futures trading, corporate governance, and virtual asset transaction theory and practice. They also discussed the typologies and investigative practices related to financial statement fraud, illegal fundraising, underground remittance, insider trading, and money laundering crimes. In July 2024, the Bureau held an "Economic Crime Prevention Training Program", inviting judges, prosecutors, industry professionals, and Bureau staff to provide instruction on the typologies and case investigation practices involving trade secrets, financial and securities crimes, telefraud, illegal fundraising, and livelihood crimes. Each program provided professional training to 50 personnel, including case handlers, section chiefs, deputy directors, or unit leaders from various field offices. Through interactive sessions and experience-sharing, the programs aimed to enhance financial and legal expertise among staff responsible for major economic crime investigations, ensure the continued development of professional investigation talent, and strengthen efforts in combating fraud, promoting corporate anti-corruption, and executing financial crime crackdowns, thereby improving the overall quality of case investigations.

III. Investigation of Crime Cases

To combat new types of telefraud, in response to the widespread rise of organized telecommunication fraud cases, the Bureau revised the "Special Project Plan for Strengthening the Investigation of Next-Generation Telefraud Cases" on January 25, 2024. The implementation period will continue until the conclusion of the Executive Yuan's National Anti-Fraud Program. Under the plan, telefraud cases are treated as national security cases, with a focus on investigating organized fraud server rooms, money laundering rooms, and telephone system vendors. Investigations aim to trace the leadership and financial backers of these criminal organizations, and dismantle the networks entirely. The Bureau also actively promotes cross-border intelligence sharing and seeks international cooperation. In support of the Taiwan High Prosecutors Office's "New Generation of Telefraud Crackdown Investigation and Supervision Program," the Bureau carried out five waves of simultaneous special operations in 2024 to combat emerging forms of telefraud. Through optimized resource allocation and focused manpower deployment, investigations were strategically targeted. In 2024, the Bureau successfully dismantled 201 organized fraud groups (excluding standalone nominee account or money mule referrals), with 1,106 individuals referred for prosecution. A total of NT$4,732,777,982 in illegal proceeds was seized. In comparison, in 2023, the Bureau

dismantled 116 organized fraud groups, referred 723 individuals, and seized NT$104,258,343. This represents a 73% increase in cases solved, a 53% increase in individuals referred, and a 44-fold increase in seized illegal proceeds. Additionally, in 2024, the Bureau uncovered a total of 36 telefraud server rooms and money laundering rooms, including 27 telefraud server rooms (with 114 SIM box units) and 9 money laundering rooms. This marks a sixfold increase over 2022 (6 rooms dismantled) and a twofold increase over 2023 (18 rooms dismantled), showcasing remarkable investigative results. To raise public awareness of emerging fraud methods, the Bureau issued timely press releases regarding these investigations, and conducted anti-fraud awareness programs to both public and private sector organizations.

In 2024, in terms of measures to protect trade secrets, in addition to incorporating “misappropriation of trade secrets involving national core key technologies” into the “Project Plan for Strengthening the Investigation of Cases of Violation of the Trade Secrets Act” as a controlled category in response to the amendment of the National Security Act, the Bureau also regularly held special seminars on trade secret protection. These seminars informed frontline investigative personnel about tactics for investigating trade secret cases, and the content of relevant laws and regulations, thereby continuously improving their professional skills and strengthening the quality and quantity of investigations into such cases.

In 2024, among the cases investigated and closed, a total of 1,120 cases of various types were referred, involving 3,562 suspects, with the amount of money involved reaching TWD 276,202,944,130, and illegal gains confiscated of TWD 6,193,207,703. Amongst them, there were 1,023 economic crime cases, involving 3,442 suspects, with the amount of money involved reaching TWD 275,830,473,552; 86 general crime cases, involving 108 suspects, with the amount of money involved reaching TWD 351,470,578; 11 cases tracking and apprehension of fugitives abroad, involving 12 suspects; and 0 broadening international cooperation, involving 0 suspects. (see Tables 1.03, 1.04 and Graphs 1.02, 1.03 and 1.04 for details)

I. Economic Crime Cases

In 2024, the Bureau referred a total of 1,023 economic crime cases after investigation, representing a 6.67% increase compared to 959 cases in 2023 and a 5.25% increase compared to 972 cases in 2022. The number of suspects involved was 3,442, a 14.28% increase compared to 3,012 suspects in 2023 and a 16.09% increase compared to 2,965 suspects in 2022. The amount of money involved reached TWD 275,830,473,552, a 23.43% decrease compared to TWD 360,252,013,956 in 2023 and a 24.26% increase compared to TWD 221,975,969,218 in 2022. A breakdown of the cases by type is as follows: (See Tables 1.03, 1.04, and 1.05, and Graphs 1.02, 1.02-1, and 1.04 for details)

Table 1.03 Statistics on Investigated Economic and General Crimes in the Past Three Years

Case Type			Year	2024			2023			2022		
				No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases	No. of Suspects	Underlying Amount (TWD)
I. Economic Crime Cases	Total			1,023	3,442	275,830,473,552	959	3,012	360,252,013,956	972	2,965	221,975,969,218
	Fraud	Subtotal		253	1,127	82,077,054,764	245	1,005	5,400,372,241	213	734	6,187,856,034
		Loan Fraud		9	35	13,448,463,568	4	118	676,743,187	18	94	1,376,818,254
		Foreign Trade Fraud		2	3	5,814,414	0	0	0	0	0	0
		Fraudulent Bankruptcy		0	0	0	0	0	0	1	2	293,513,384
		Money Pool Fraud		0	0	0	0	0	0	2	2	30,883,050
		Real Estate Fraud		1	1	0	3	2	681,175,068	1	3	17,200,000
		Negotiable Instrument Fraud		1	1	18,892,450	5	13	674,136,877	5	41	814,009,808
		Investment Fraud		122	663	22,567,501,422	84	426	2,282,020,100	51	107	1,368,498,286
		Credit Card Fraud		0	0	0	1	1	7,878,700	1	10	21,510,000
		Advertising Fraud		1	2	1,899,480	1	5	4,987,800	0	0	0
		Tax Refund Fraud		0	0	0	7	7	11,030,075	1	0	72,475
		Insurance Fraud		0	0	0	3	10	7,411,950	1	2	962,500
		Cyber Crime		25	158	1,411,717,539	26	142	285,562,062	7	66	443,856,231
		Health Insurance Fraud		10	17	164,744,621	11	30	75,245,378	21	81	193,334,223
		Telefraud		16	107	44,012,148,833	16	57	100,517,388	17	174	890,130,601
		Subsidy Fraud		25	67	36,250,762	32	66	191,496,010	36	68	15,143,863
		Daily Commodiy Fraud		5	12	15,027,615	6	23	80,741,603	4	4	19,078,218
		Others		36	61	394,594,060	46	105	321,426,043	47	80	702,845,141
	Embezzlement	Subtotal		51	80	2,631,543,788	43	68	2,167,398,280	37	64	3,722,158,252
		General Embezzlement		5	6	28,242,850	4	3	95,358,774	6	12	496,245,848
		Embezzlement Involving Public Interest		5	5	19,078,928	8	14	1,373,729,532	8	15	150,006,985
		Business Embezzlement from Defalcation of Assets		12	25	2,073,464,779	8	15	524,286,214	13	23	1,936,703,122
		General Business Embezzlement		29	44	510,757,231	23	36	174,023,760	10	14	1,139,202,297
	Breach of Trust	Subtotal		39	100	4,839,444,126	29	82	14,457,626,623	27	80	5,820,086,160
		Breach of Trust from Defalcation of Assets		15	50	4,153,579,386	13	33	13,830,768,177	9	29	4,642,343,218
		General Breach of Trust		24	50	685,864,740	16	49	626,858,446	18	51	1,177,742,942
	Usury			1	2	12,600,000	2	1	2,017,506	2	2	23,457,000
	Smuggling			2	2	2,915,287	2	3	209,902	2	9	23,574,033
	Violations of the Tax Collection Act			18	88	9,689,003,745	25	126	5,285,794,965	24	106	11,884,179,870
	Counterfeiting and Alteration of Currency			0	0	0	1	8	153,670,200	1	3	7,859,000
	Counterfeiting and Alteration of Securities			0	0	0	0	0	0	1	1	6,380,000
	Intellectual Property Rights Infringement	Subtotal		51	87	4,367,177,055	55	87	806,395,683	38	46	2,303,596,389
		Violations of the Trademark Act:		36	41	198,726,759	41	48	449,873,659	29	31	145,689,253
		Violations of the Copyright Act		15	46	4,168,450,296	14	39	356,522,024	9	15	2,157,907,136
	Violations of the Tobacco and Alcohol Administration Act			27	29	79,626,165	6	7	9,717,780	5	8	65,029,310
	Violations of the Trade Secrets Act			25	58	33,557,855,885	18	35	107,699,950,340	20	45	99,740,314,937
	Violations of the Securities Investment Trust and Consulting Act			35	62	824,275,803	24	33	422,976,049	80	124	21,111,250,455
	Violations of the Securities and Exchange Act			86	382	16,610,985,487	83	320	5,089,036,951	100	392	5,900,606,409

Case Type \ Year			2024			2023			2022		
			No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases	No. of Suspects	Underlying Amount (TWD)
I. Economic Crime Cases	Violations of the Banking Act	Subtotal	87	548	116,500,535,912	123	478	121,532,283,881	119	504	60,007,197,656
		Illegal Money Siphoning	52	333	67,940,098,301	48	241	57,983,314,746	69	304	28837983054
		Transactions conducted for domestic and remittance businesses without the approval of the government	29	122	30,963,807,428	63	141	54,519,615,004	35	66	23654077823
		Breach of Trust by Personnel of Financial Institutions	2	6	264,745,369	6	51	397,432,377	4	40	2703220884
		Fraudulent Solicitation for Money from Financial Institutions	4	87	17,331,884,814	5	44	8,631,756,754	11	94	4811915895
		Receiving Improper Interest by Personnel of Financial Institutions	0	0	0	1	1	165,000	0	0	0
		Illegal Loan Released by Personnel of Financial Institutions	0	0	0	0	0	0	0	0	0
		Others	0	0	0	0	0	0	0	0	0
	Violation of the Company Act		232	638	1,478,233,098	185	530	489,050,046	207	625	1,383,356,273
	Others/Financial Crimes		38	55	286,041,470	36	76	2,402,401,675	14	27	32,680,013
	Violations of the Business Entity Accounting Act		8	54	785,422,765	6	16	161,132,658	9	25	312,182,468
	Violations of the Fair Trade Act		0	0	0	0	0	0	1	0	0
	Violations of the Futures Trading Act		51	102	1,863,076,755	57	134	91,876,758,706	53	132	3,167,532,292
	Violations of the Insurance Act		2	3	119,526,333	2	5	268,365,440	3	8	155,134,182
	Offences Against Agriculture, Industry and Commerce		15	31	84,005,452	16	27	1,819,704,151	15	25	118,753,445
	Violations of the Multi-Level Marketing Supervision Act		2	8	21,149,662	1	5	207,150,879	1	5	2,785,040
II. General Crimes			86	108	351,470,578	105	113	93,801,240	164	230	406,826,706
	Documentary Forgery		20	24	6,100,617	34	21	95,000	37	46	19,193,456
	Other/General		27	28	94,524,403	10	12	790,820	8	13	1,058,125
	Violations of the Firearms, Ammunition, and Knives Control Act		2	6	0	5	5	0	1	0	0
	Violations of Health Regulations		37	56	250,845,558	53	74	92,915,420	111	160	385,505,633
	Violations of Disease Control Regulations		0	0	0	1	1	0	7	11	1,069,492
	Violations of Personal Privacy and Secrets		0	0	0	0	0	0	0	0	0
	Violations of Environmental and Ecological Protection Regulations		0	0	0	0	0	0	0	0	0
III. Cases of Fugitive Criminals			11	12	0	5	7	0	18	20	104,145,200
	Apprehension through Extradition		0	0	0	5	7	0	2	2	0
	Instigate Surrender		0	0	0	0	0	0	0	0	0
	Deportation		0	0	0	0	0	0	0	0	0
	Other Fugitives Abroad		11	12	0	0	0	0	16	18	104,145,200
IV. Escort Back Cases			0	0	0	0	0	0	0	0	0
	Assistance in the Return of Sentenced Persons		0	0	0	0	0	0	0	0	0
V. International Cooperation Cases			0	0	0	0	0	0	1	1	0
	Overseas Crime Repatriation Investigation		0	0	0	0	0	0	0	0	0
	Enforcement of Mutual Legal Assistance Agreements		0	0	0	0	0	0	1	1	0
	Commissioning of Cases by Foreign Courts		0	0	0	0	0	0	0	0	0
Total			1,120	3,562	276,202,944,130	1,069	3,132	360,345,815,196	1,155	3,216	222,486,941,124

Table 1.04 Comparison of Economic and General Crime Cases Investigated in the Past Three Years

Crime \ Year	2024						2023						Comparison between 2024 and 2023			2022						Comparison between 2024 and 2022		
	No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases % (Note)	No. of Suspects % (Note)	Underlying Amount % (Note)	No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases % (Note)	No. of Suspects % (Note)	Underlying Amount % (Note)	No. of Cases %=[(2024-2023)/2023]	No. of Suspects %=[(2024-2023)/2023]	Underlying Amount %=[(2024-2023)/2023]	No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases % (Note)	No. of Suspects % (Note)	Underlying Amount % (Note)	No. of Cases %=[(2024-2022)/2022]	No. of Suspects %=[(2024-2022)/2022]	Underlying Amount %=[(2024-2022)/2022]
I. Economic Crime Cases	1,023	3,442	275,830,473,552	100.00%	100.00%	100.00%	959	3,012	360,252,013,956.00	100.00%	100.00%	100.00%	6.67%	14.28%	-23.43%	972	2,965	221,975,969,218	100.00%	100.00%	100.00%	5.25%	16.09%	24.26%
Fraud	253	1,127	82,077,054,764	24.73%	32.74%	29.76%	245	1,005	5,400,372,241.00	25.55%	33.37%	1.50%	3.27%	12.14%	1419.84%	213	734	6,187,856,034	21.91%	24.76%	2.79%	18.78%	53.54%	1226.42%
Embezzlement	51	80	2,631,543,788	4.99%	2.32%	0.95%	43	68	2,167,398,280.00	4.48%	2.26%	0.60%	18.60%	17.65%	21.41%	37	64	3,722,158,252	3.81%	2.16%	1.68%	37.84%	25.00%	-29.30%
Breach of Trust	39	100	4,839,444,126	3.81%	2.91%	1.75%	29	82	14,457,626,623.00	3.02%	2.72%	4.01%	34.48%	21.95%	-66.53%	27	80	5,820,086,160	2.78%	2.70%	2.62%	44.44%	25.00%	-16.85%
Usury	1	1	12,600,000	0.10%	0.03%	0.00%	2	1	2,017,506.00	0.21%	0.03%	0.00%	-50.00%	-50.00%	524.53%	2	2	23,457,000	0.21%	0.07%	0.01%	-50.00%	-50.00%	-46.28%
Smuggling	2	2	2,915,287	0.20%	0.06%	0.00%	2	3	209,902.00	0.21%	0.10%	0.00%	0.00%	-33.33%	1288.88%	2	9	23,574,033	0.21%	0.30%	0.01%	0.00%	-77.78%	-87.63%
Violations of the Tax Collection Act	18	88	9,689,003,745	1.76%	2.56%	3.51%	25	126	5,205,794,965.00	2.61%	4.18%	1.47%	-28.00%	-30.16%	83.30%	24	106	11,884,179,870	2.47%	3.58%	5.35%	-25.00%	-16.98%	-18.47%
Counterfeiting and Alteration of Currency	0	0	0	NA	NA	NA	1	8	153,670,200.00	0.10%	0.27%	0.04%	NA	NA	NA	1	3	7,859,000	0.10%	0.10%	0.00%	NA	NA	NA
Counterfeiting and Alteration of Securities	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA	1	1	6,380,000	0.00%	0.00%	100.00%	NA	NA	NA
Intellectual Property Rights Infringement	51	87	4,367,177,055	4.99%	2.53%	1.58%	55	75	806,395,683.00	5.74%	2.49%	0.22%	-7.27%	16.00%	441.57%	38	46	2,303,596,389	3.91%	1.55%	1.04%	34.21%	89.13%	89.58%
Violations of the Tobacco and Alcohol Administration Act	27	29	79,626,165	2.64%	0.84%	0.03%	6	7	9,717,780.00	0.63%	0.23%	0.00%	350.00%	314.29%	719.39%	5	8	65,029,310	0.51%	0.27%	0.03%	440.00%	262.50%	22.45%
Violations of the Trade Secrets Act	25	58	33,557,855,885	2.44%	1.69%	12.17%	18	35	107,699,950,340.00	1.88%	1.16%	29.90%	38.89%	65.71%	-68.84%	20	45	99,740,314,937	2.06%	1.52%	44.93%	25.00%	28.89%	-66.35%
Violations of the Securities Investment Trust and Consulting Act	35	62	824,275,803	3.42%	1.80%	0.30%	24	33	422,976,049.00	2.50%	1.10%	0.12%	45.83%	87.88%	94.88%	80	124	21,111,250,455	8.23%	4.18%	9.51%	-56.25%	-50.00%	-96.10%
Violations of the Securities and Exchange Act	86	382	16,610,985,497	8.41%	11.10%	6.02%	83	320	5,089,036,951.00	8.65%	10.62%	1.41%	3.61%	19.38%	226.41%	100	392	5,900,606,409	10.29%	13.22%	2.66%	-14.00%	-2.55%	181.51%
Violations of the Banking Act	87	535	116,300,535,912	8.50%	15.54%	42.24%	123	456	121,532,283,881.00	12.83%	15.14%	33.74%	-29.27%	17.32%	-4.14%	119	504	60,007,197,656	12.24%	17.00%	27.03%	-26.89%	6.15%	94.14%
Violation of the Company Act	232	638	1,478,233,098	22.68%	18.54%	0.54%	185	530	489,050,046.00	19.29%	17.60%	0.14%	25.41%	20.38%	202.27%	207	625	1,383,356,273	21.30%	21.08%	0.62%	12.08%	2.08%	6.86%
Others Economic Crimes	38	55	286,041,470	3.71%	1.60%	0.10%	36	76	2,402,401,675.00	3.75%	2.52%	0.67%	5.56%	-27.63%	-88.09%	14	27	32,680,013	1.44%	0.91%	0.01%	171.43%	103.70%	775.28%
Violations of the Business Entity Accounting Act	8	54	785,422,765	0.78%	1.57%	0.28%	6	16	161,132,658.00	0.63%	0.53%	0.04%	33.33%	237.50%	387.44%	9	25	312,182,468	0.93%	0.84%	0.14%	-11.11%	116.00%	151.59%
Violations of the Fair Trade Act	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA	1	0	0	0.10%	0.00%	0.00%	NA	NA	NA
Violations of the Futures Trading Act	51	102	1,863,076,755	4.99%	2.96%	0.68%	57	134	91,876,758,706.00	5.94%	4.45%	25.50%	-10.53%	-23.88%	-97.97%	53	132	3,167,532,292	5.45%	4.45%	1.43%	-3.77%	-22.73%	-41.18%
Violations of the Insurance Act	2	3	119,526,333	0.20%	0.09%	0.04%	2	5	268,365,440.00	0.21%	0.17%	0.07%	0.00%	-40.00%	-55.46%	3	8	155,134,182	0.31%	0.27%	0.07%	-33.33%	-62.50%	-22.95%
Offences Against Agriculture, Industry and Commerce	15	31	84,005,452	1.47%	0.90%	0.03%	16	27	1,819,704,151.00	1.67%	0.90%	0.51%	-6.25%	14.81%	-95.38%	15	25	118,753,445	1.54%	0.84%	0.05%	0.00%	24.00%	-29.26%
Violations of the Multi-Level Marketing Supervision Act	2	8	21,149,662	0.20%	0.23%	0.01%	1	5	207,150,879.00	0.10%	0.17%	0.06%	100.00%	60.00%	-89.79%	1	5	2,785,040	0.10%	0.17%	0.00%	100.00%	60.00%	659.40%
II. General Crimes	86	108	351,470,578	100.00%	100.00%	100.00%	105	113	93,801,240.00	100.00%	100.00%	100.00%	-18.10%	-4.42%	274.70%	164	230	406,826,706	100.00%	100.00%	100.00%	-47.56%	-53.04%	-13.61%
Documentary Forgery	20	24	6,100,617	23.26%	22.22%	1.74%	34	21	95,000.00	32.38%	18.58%	0.10%	-41.18%	14.29%	6321.70%	37	46	19,193,456	22.56%	20.00%	4.72%	-45.95%	-47.83%	-68.22%
Other General Crimes	27	28	94,524,403	31.40%	25.93%	26.89%	10	12	790,820.00	9.52%	10.62%	0.84%	170.00%	133.33%	11852.71%	8	13	1,058,125	4.88%	5.65%	0.26%	237.50%	115.38%	8833.20%
Violations of the Firearms, Ammunition, and Knives Control Act	2	6	0	2.33%	5.56%	0.00%	5	5	0	50.00%	41.67%	0.00%	-60.00%	NA	NA	1	0	0	0.61%	0.00%	0.00%	100.00%	NA	NA

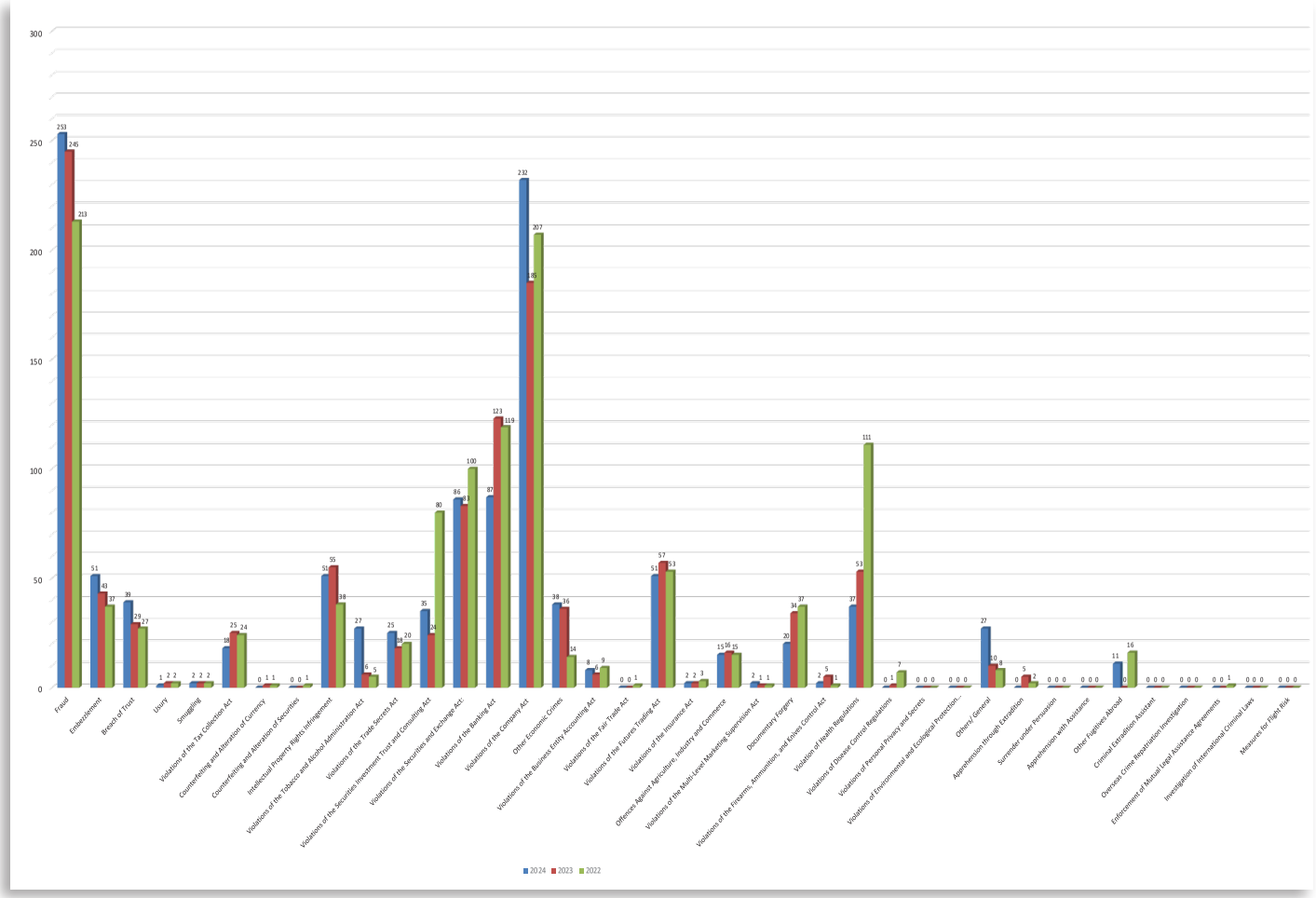
Crime \ Year	2024						2023						Comparison between 2024 and 2023			2022						Comparison between 2024 and 2022		
	No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases % (Note)	No. of Suspects % (Note)	Underlying Amount % (Note)	No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases % (Note)	No. of Suspects % (Note)	Underlying Amount % (Note)	No. of Cases %=[(2024-2023)/2023]	No. of Suspects %=[(2024-2023)/2023]	Underlying Amount %=[(2024-2023)/2023]	No. of Cases	No. of Suspects	Underlying Amount (TWD)	No. of Cases % (Note)	No. of Suspects % (Note)	Underlying Amount % (Note)	No. of Cases %=[(2024-2022)/2022]	No. of Suspects %=[(2024-2022)/2022]	Underlying Amount %=[(2024-2022)/2022]
Violations of Health Regulations	37	56	250,845,558	43.02%	51.85%	71.37%	53	74	92,915,420.00	50.48%	65.49%	99.06%	-30.19%	-24.32%	169.97%	111	160	385,505,633	67.68%	69.57%	94.76%	-66.67%	-65.00%	-34.93%
Violations of Disease Control Regulations	0	0	0	NA	NA	NA	1	1	0	0.95%	0.88%	0.00%	NA	NA	NA	7	11	1,069,492	4.27%	4.78%	0.26%	NA	NA	NA
Violations of Personal Privacy and Secrets	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA
Violations of Environmental and Ecological Protection Regulations	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA
III. Tracking and Apprehension of Fugitives Abroad	11	12	0	100.00%	100.00%	NA	5	7	0	100.00%	100.00%	100.00%	120.00%	71.43%	NA	18	20	104,145,200	100.00%	100.00%	100.00%	-38.89%	-40.00%	-100.00%
Apprehension through Extradition	0	0	0	NA	NA	NA	5	7	0	100.00%	100.00%	#DIV/0!	NA	NA	NA	2	2	0	11.11%	10.00%	NA	NA	NA	NA
Surrender under Persuasion	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	#DIV/0!	NA	NA	NA	0	0	0	0.00%	0.00%	NA	NA	NA	NA
Apprehension with Assistance	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	#DIV/0!	NA	NA	NA	0	0	0	0.00%	0.00%	NA	NA	NA	NA
Other Fugitives Abroad	11	12	0	100.00%	100.00%	NA	0	0	0	0.00%	0.00%	#DIV/0!	NA	NA	NA	16	18	104,145,200	88.89%	90.00%	NA	-31.25%	-33.33%	-100.00%
IV. Escort Back Cases	0	0	0	NA	NA	NA	0	0	0	100.00%	100.00%	100.00%	NA	NA	NA	0	0	0	100.00%	100.00%	100.00%	NA	NA	NA
Criminal extradition assistant	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA
V. Broadening International Cooperation	0	0	0	NA	NA	NA	0	0	0	100.00%	100.00%	100.00%	NA	NA	NA	1	1	0	100.00%	100.00%	100.00%	NA	NA	NA
Criminal Repatriate and investigation	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	NA	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA
Enforcement of Mutual Legal Assistance Agreements	0	0	0	NA	NA	NA	0	0	0	#DIV/0!	#DIV/0!	NA	NA	NA	NA	1	1	0	100.00%	100.00%	0.00%	NA	NA	NA
Investigation of International Criminal Laws	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	NA	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA
Measures for Flight Risk	0	0	0	NA	NA	NA	0	0	0	0.00%	0.00%	NA	NA	NA	NA	0	0	0	0.00%	0.00%	0.00%	NA	NA	NA

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

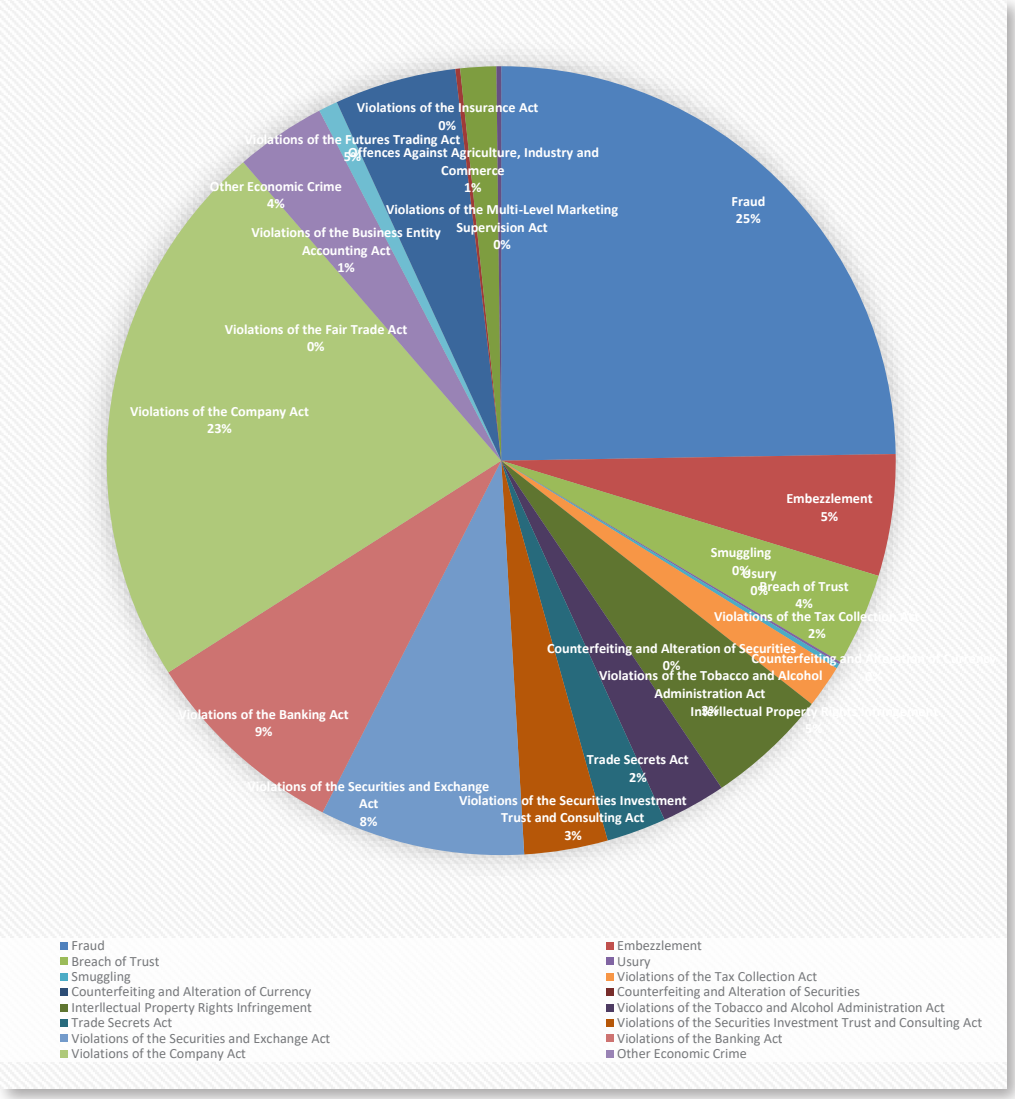
Table 1.05 Comparison of the Number of Referrals for Investigation in the Past Three Years

Item / Year	No. of Cases	Economic Crime Cases			General Crimes		
		No. of Cases	No. of Suspect	Underlying Amount (Thousand Dollars)	No. of Cases	No. of Suspect	Underlying Amount (Thousand Dollars)
2024	1,109	1,023	3,442	275,830,473,552	86	108	351,470,578
2023	1,064	959	3,012	360,252,013,956	105	113	93,801,240
2022	1,136	972	2,965	221,975,969	164	230	406,826

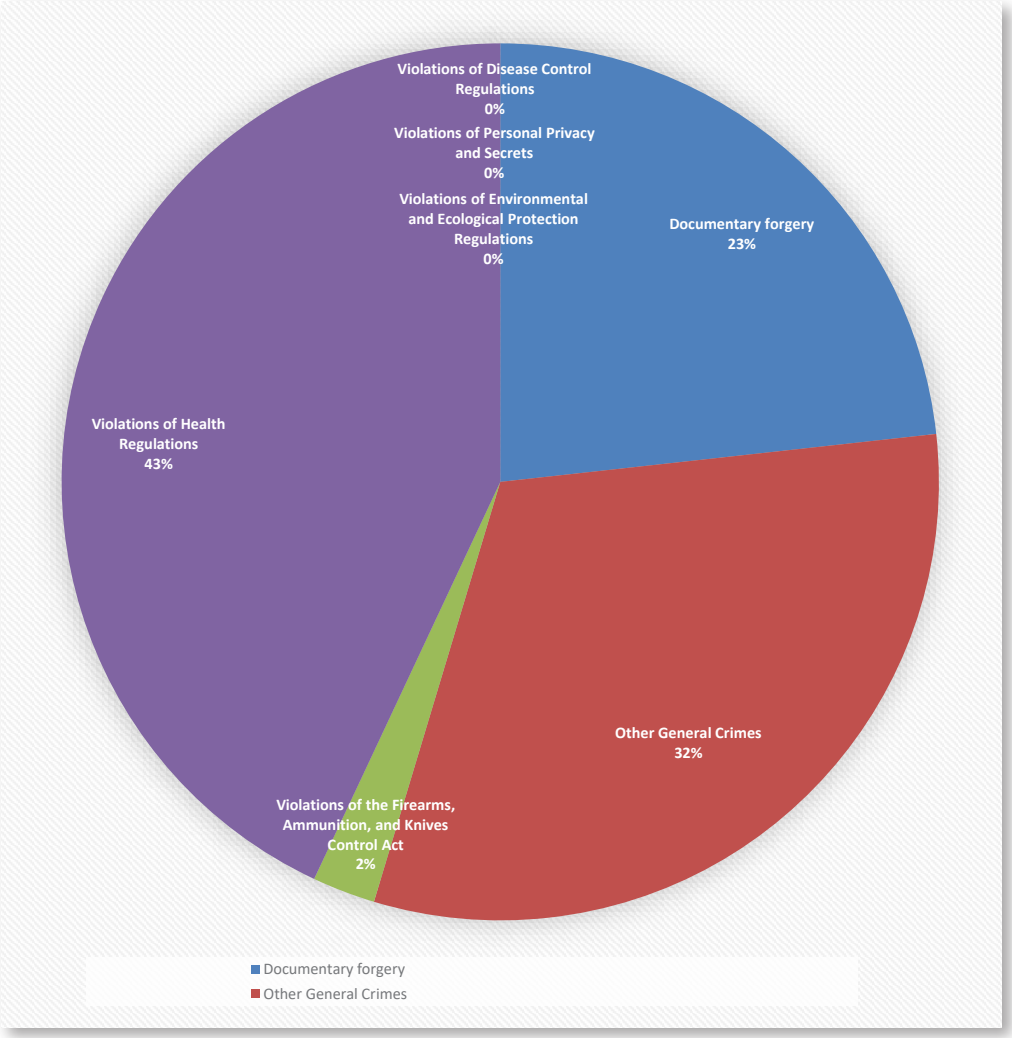
Graph 1.02 Comparison of the Types of Economic and General Crime cases Investigated in the Past Three Years



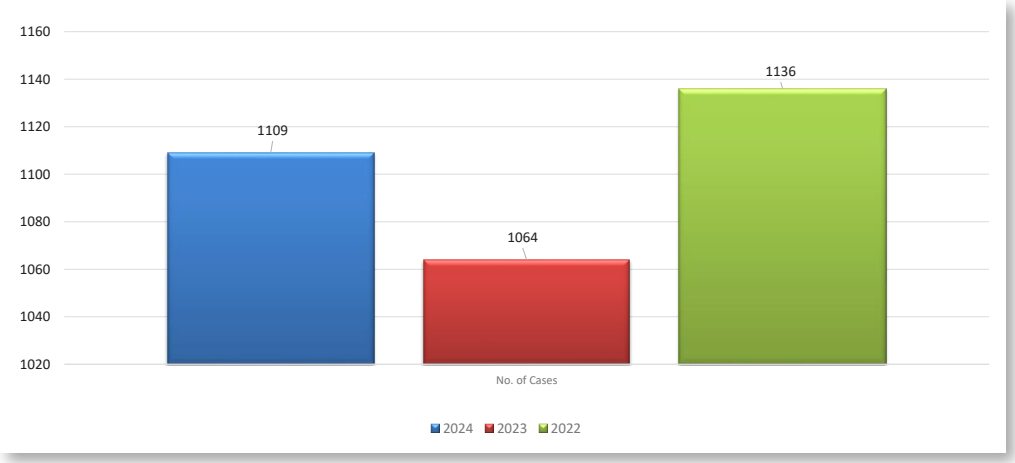
Graph 1.02-1 Proportion Graph for Types of Economic Crime Cases



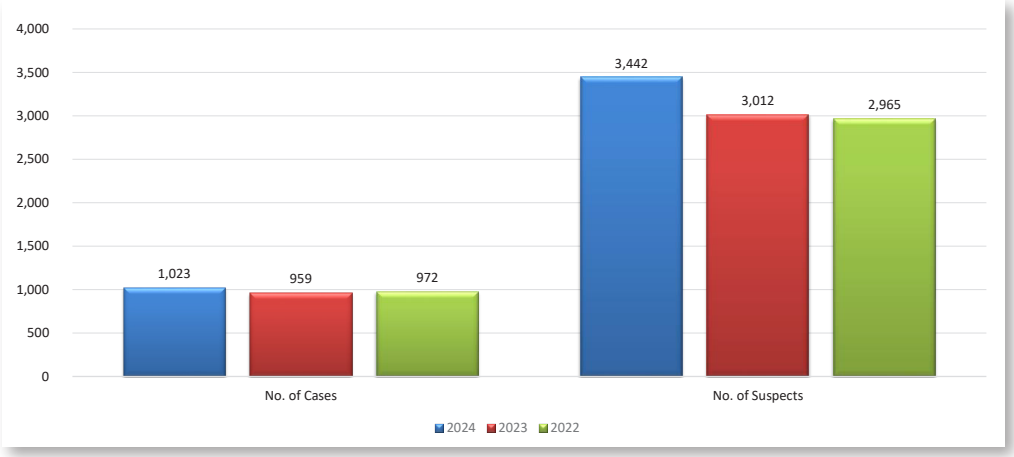
Graph 1.02-2 Proportion Graph for Types of General Crime Cases



Graph 1.03 Comparison of the Number of Referrals for Investigation in the Past Three Years



Graph 1.04 Comparison of the Number of Economic Crime Cases and the Number of Suspects in the Past Three Years



· Fraud: 253 cases, accounting for 24.73%; 1,127 suspects, accounting for 32.74%.

· Embezzlement: 51 cases, accounting for 4.99%; 68 suspects,

accounting for 2.26%.

- Breach of Trust: 39 cases, accounting for 3.81%; 100 suspects, accounting for 2.91%.
- Usury: 1 cases, accounting for 0.1%; 1 suspects, accounting for 0.03%.
- Smuggling: 2 cases, accounting for 0.2%; 2 suspects, accounting for 0.06%.
- Violations of the Tax Collection Act: 18 cases, accounting for 1.76%; 88 suspects, accounting for 2.56%.
- Counterfeiting and Alteration of Currency: 0.
- Counterfeiting and Alteration of Securities: 0 cases.
- Intellectual Property Rights Infringement 51 cases, accounting for 4.99%; 87 suspects, accounting for 2.53%.
- Violations of the Tobacco and Alcohol Administration Act: 27 cases, accounting for 2.64%; 29 suspects, accounting for 0.84%.
- Violations of the Trade Secrets Act: 25 cases, accounting for 2.44%; 58 suspects, accounting for 1.69%.
- Violations of the Securities Investment Trust and Consulting Act: 35 cases, accounting for 3.42%; 62 suspects, accounting for 1.8%.
- Violations of the Securities and Exchange Act: 86 cases, accounting for 8.41%; 382 suspects, accounting for 11.1%.
- Violations of the Banking Act: 87 cases, accounting for 8.5%; 535 suspects, accounting for 15.54%.
- Violations of the Company Act: 232 cases, accounting for 22.68%; 638 suspects, accounting for 18.54%.

- Violations of the Business Entity Accounting Act: 8 cases, accounting for 0.78%; 54 suspects, accounting for 1.57%.
- Violations of the Fair Trade Act: 0 cases.
- Violations of the Futures Trading Act: 51 cases, accounting for 4.99%; 102 suspects, accounting for 2.96%.
- Violations of the Insurance Act: 2 cases, accounting for 0.2%; 3 suspects, accounting for 0.04%.
- Offences Against Agriculture, Industry and Commerce: 15 cases, accounting for 1.47%; 31 suspects, accounting for 0.9%.
- Violations of the Multi-Level Marketing Supervision Act: 2 case, accounting for 0.2%; 8 suspects, accounting for 0.23%.
- Others: 38 cases, accounting for 3.71%; 55 suspects, accounting for 1.6%.

(I) Fraud Cases

1. Data Comparison:

In 2024, the Bureau referred 253 fraud cases, a 3.27% increase compared to 245 cases in 2023, and a 18.78% increase compared to 213 cases in 2022. The number of suspects involved was 1,127, an 12.14% increase compared to 1,005 suspects in 2023, and a 53.54% increase compared to 734 suspects in 2022. The amount of money involved was TWD 82,077,054,764, a 1,419.84% increase compared to TWD 54,372,241 in 2023, and a 1,226.42% increase compared to TWD 6,187,856,034 in 2022. (See Tables 1.03, 1.04, 1.06, and 1.07, and Graphs 1.05 and 1.06 for details

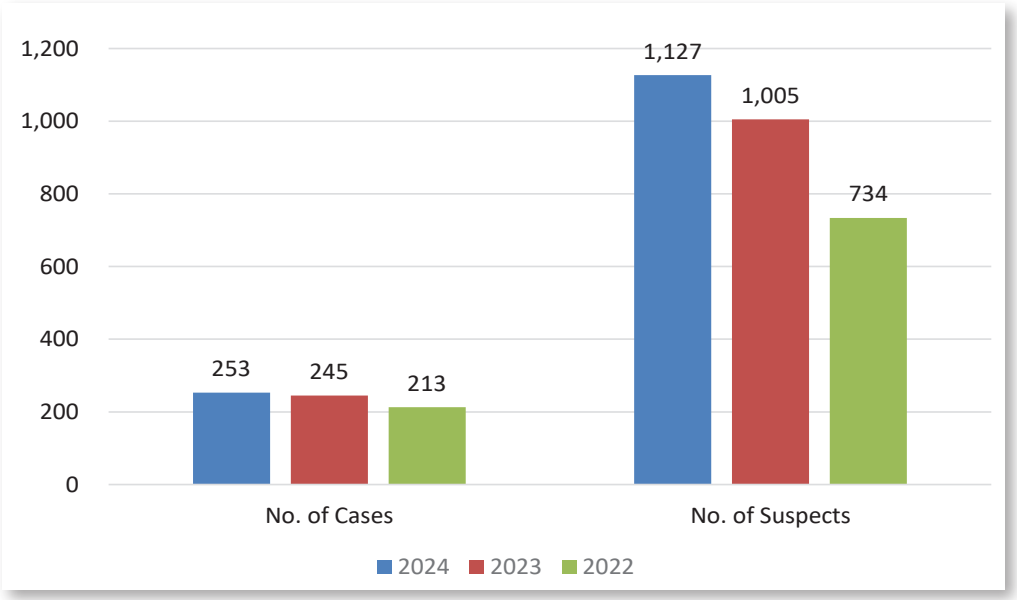
Table1.06 Comparison of the Number of Fraud Cases and Suspects in the Past Three Years

Item / Year	No. of Cases	No. of Suspects
2024	253	1,127
2023	245	1,005
2022	213	734

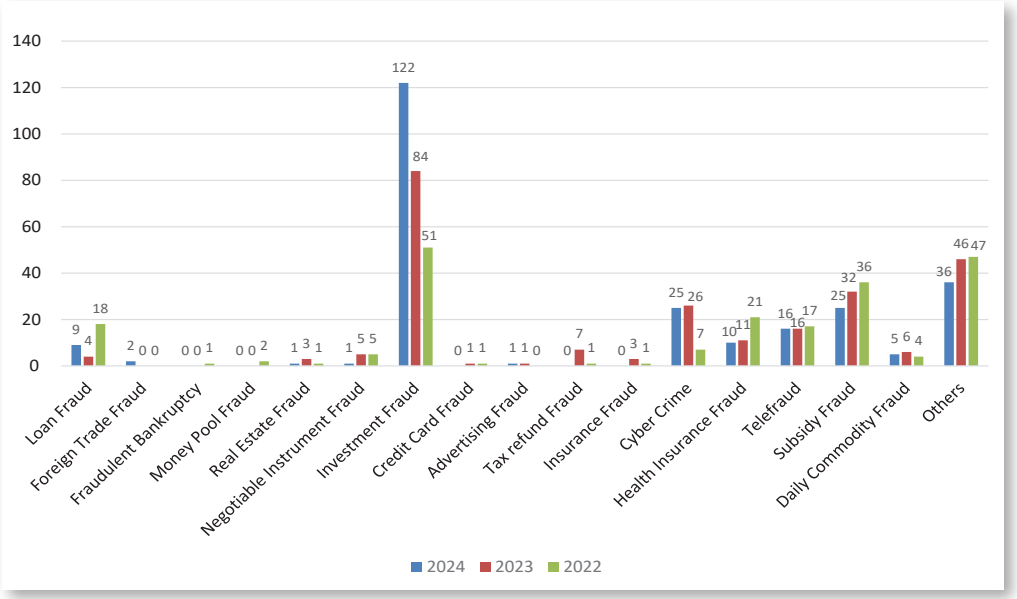
Table 1.07 Comparison of the Types of Fraud Cases in the Past Three Years

Type	2024	2023	2022
Loan Fraud	9	4	18
Foreign Trade Fraud	2	0	0
Fraudulent Bankruptcy	0	0	1
Money Pool Fraud	0	0	2
Real Estate Fraud	1	3	1
Negotiable Instrument Fraud	1	5	5
Investment Fraud	122	84	51
Credit Card Fraud	0	1	1
Advertising Fraud	1	1	0
Tax Refund Fraud	0	7	1
Insurance Fraud	0	3	1
Cyber Crime	25	26	7
Health Insurance Fraud	10	11	21
Tele-fraud	16	16	17
Subsidy Fraud	25	32	36
Daily Commodity Fraud	5	6	4
Others	36	46	47

Graph 1.05 Comparison of the Number of Fraud Cases and Suspects in the Past Three Years



Graph 1.06 Comparison of the Types of Fraud Cases in the Past Three Years



Case types:

(1) Loan fraud: 9 cases

(2) Foreign trade fraud: 2 cases.

(3) Fraudulent bankruptcy: 0 cases.

(4) Money pool fraud: 0 cases.

(5) Real estate fraud: 1 cases.

(6) Negotiable instrument fraud: 1 cases.

(7) Investment fraud: 122 cases.

(8) Credit card fraud: 0 case.

(9) Advertising fraud: 1 case.

(10) Tax refund fraud: 0 cases.

(11) Insurance fraud: 0 cases.

(12) Cyber crime: 25 cases.

(13) Health insurance fraud: 10 cases.

(14) Telefraud: 16 cases.

(15) Subsidy fraud: 25 cases.

(16) Daily commodity fraud: 5 cases.

(17) Others: 36 cases.

(See Tables 1.03 and 1.07, and Graph 1.06 for details)

2. Major Cases:

(1) Pan ○ -Chang of Wang ○ Exchange and others suspected of fraud and violation of the Banking Act

The main suspects Lin ○ -Hung, Pan ○ -Chang,

Lin ◯ -Chiao, and others clearly knew that the virtual currencies MOCT coin (MO Change Token), CSO coin, FITC coin, NFTC coin, and BNAT coin were essentially electronic signals generated by computer programs, with low minting costs and no practical application prospects. However, since 2019, through an organized criminal group with division of labor, they operated Wang ◯ Exchange and P ◯ Ex Exchange by writing false content in the white papers of these virtual currencies and listing them on the exchanges (MOCT on Wang ◯ Exchange; CSO, FITC, and others on P ◯ Ex Exchange). They exploited the public's insufficient understanding of the principles, value, and trading mechanisms of virtual currencies, and through the IMBA multilevel marketing team and its branches established by Lin ◯ -Hung and Lin ◯ -Chiao to promote the coins, disseminated false information via online media, and manipulated coin prices on the exchanges. In this manner, they defrauded more than 1,200 unsuspecting individuals into investing in and purchasing the aforementioned virtual currencies, thereby obtaining illegal gains of nearly NT$800 million. It was further found that Lin ◯ -Hung, in order to conceal the illegal proceeds, transferred over NT$100 million

to a religious organization named Lien ◯ Hermitage, and NT$43 million to Wang ◯ -Huan, then director of Jian ◯ Law Firm, for purposes unrelated to the development of the virtual currencies, thereby committing acts of money laundering. This is the first case in Taiwan where religious institutions and law firms were involved in money laundering. The case was investigated and referred by the Taipei City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taipei District Prosecutors Office.

(2) Tseng ◯ -Yi, the responsible person of Hong○ Creative Co., Ltd., suspected of violating the Money Laundering Control Act

Between February and August 2023, Hsu ◯ -Yi conspired with unidentified individuals from mainland China known as “Boss Pi” and “Boss Shen” to form a fraud syndicate. “Boss Pi” and “Boss Shen” acted as the leaders on the mainland side, while Hsu ◯ -Yi was responsible for operations in Taiwan. They recruited Taiwanese nationals Chang ◯ -Lun, Wu ◯ -Lun, and Chou ◯ -Tang to act as money mules by impersonating personal crypto dealers, providing third-layer financial accounts to receive fraud proceeds. Members of the

fraud syndicate used communication and social media apps such as WeChat, Facebook, dating apps, and LINE to deceive random victims into believing they would receive guaranteed investment returns. Victims were instructed to transfer investment funds into the nominee accounts, which were then layered into the money mule accounts. Following Hsu ◯ -Yi's instructions, the money mules would withdraw the funds in cash and either hand them over to Hsu ◯ -Yi or use them to purchase virtual assets, transferring them into multiple anonymous wallet addresses under his control. These tactics created breaks in the money trail to disguise and conceal the origins of the fraudulent proceeds and evade criminal investigation. A preliminary investigation found that Hsu ◯ -Yi was involved in fraud and money laundering activities totaling at least NT$107,283,260. His actions violated the Organized Crime Prevention Act, constituted fraud, and breached the Money Laundering Control Act. The case was investigated and referred by the Taipei City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taipei District Prosecutors Office.

(3) Chen ◯ -Ku of the Nine ○ Group suspected of fraud and money laundering

The Nine ◯ Group is a structured criminal organization with continuity and a profit-seeking purpose. From June 2017 to May 2023, Chen ◯ -Ku, Li ◯ -Hsiu, Hsu ◯ -Ching, and 32 other individuals conspired to commit fraud, operate gambling venues for profit, gather people for gambling, and launder money. Chen ◯ -Ku acted as the head of the group, directing the Nine ◯ gambling syndicate and operating online gambling platforms. They established Gang ◯ Co., Ou ◯ Co., and Wei ◯ Co.; Ou ◯ and Wei ◯ were responsible for developing and maintaining various gambling game programs. Gang ◯ Co., acting as a third-party payment company, developed the ONEPAID third-party payment system. They first applied for virtual accounts from financial institutions and purchased nominee accounts. Once the gambling websites were set up, the fraud syndicate used fake merchant identities to register as Gang ◯ Co. members and provided virtual accounts for gamblers or victims to deposit gambling funds and criminal proceeds. These virtual accounts were in fact linked to Gang ◯ Co.'s physical accounts. Once the funds entered Gang ◯ Co., the laundering team transferred the money to the fake merchant-linked nominee accounts via online banking.

The gambling websites and fraud syndicate would then withdraw cash and make multiple transfers to launder the money, covering operational expenses for the gambling platforms, such as payments to operators, agents, dealers, customer service, and withdrawals requested by gamblers. Additionally, Gang ○ Co. also collected proceeds of crime from the fraud syndicate. After receiving the fraud funds into nominee financial accounts linked to ONEPAID, the funds were transferred and withdrawn by the syndicate. Gang ○ Co. also provided falsified seller information and transaction records to judicial agencies to create breaks in the audit trail, and conceal their laundering, gambling, and fraud activities. Furthermore, Gang ○ Co. charged a collection handling fee during customer payments via the ONEPAID system, and remitted the revenue to group-affiliated companies such as Hsiang ○ Co., Hsin ○ Co., Pa ○ Co., Tsai ○ Co., Tung ○ Co., and Cheng ○ Co., which were used for land purchases, building construction, and luxury car acquisitions. Some of the illicit proceeds were also transferred to offshore shell companies and brought back to Taiwan through fake contracts to appear as legitimate income. These funds were then deposited into the Taiwan-

based financial accounts of Ou ◯ and Wei ◯ for salary payments and further development of gambling games. The total amount laundered through collection of illegal funds reached NT$43.8 billion, including NT$18.53 million in fraud proceeds. The group earned over NT$1.3 billion in handling fees, which constituted criminal gains. The case was investigated and referred by the Kaohsiung City Field Division, Maritime Affairs Field Division, and prosecuted by the Prosecutor of the Taiwan Taichung District Prosecutors Office.

(4) Chan ◯ -I and others suspected of operating a money laundering room for fraud proceeds

The "Jiu ◯ Tea House" in Zhongli District, Taoyuan City, was a large-scale money mule group established and led by Chan ◯ -I, the leader of the Da ◯ Group, Zhongli branch of the Thento Union, a local gang in Taoyuan. It functioned as a structured criminal organization with continuity and profit-seeking intent. Chan ◯ -I collaborated with other gang groups, including Lu ◯ -Wen of the Chung ◯ group under the same alliance and Hsiao ◯ -Ting of the Bamboo Union Hsin Tang. They partnered with fraud syndicates and server room operators that used impersonation fraud

schemes such as "fake prosecutors and police." In return for assisting with laundering and concealing proceeds of fraud, Chan's group received 6% of the fraud amounts laundered as commission. Starting in 2023, Chan ○ -I used the tea shop as a front to operate a fraud money laundering room. He instructed his gang lieutenants Lin ○ -Wei, Lin ○ -Hsiang, and Lin ○ -Hao—three brothers—to organize gang members Wu ○ -Yang, Li ○ -Chin, Yin ○ -Yu, Chen ○ -Hung, Chiang ○ -Wei, and Lo ○ -Chieh into the leaders of the money mules, and recruited Liu ○ -Chieh, Lin ○ -Tung, Kao ○ -Lun, Chiu ○ -Hao, Wu ○ -Yang, Chien ○ -Chun, and Liu ○ -Lung from outside to serve as money mules and surveillance personnel. Respectively, they formed into independent teams of money mules (so-called "car teams") to personally collect cash from victims. He also instructed gang member Hsueh ○ -Hung to serve as the "money collector" (also known as the "water retriever"). Meanwhile, Chan ○ -I collected 13 financial account books, seals, ATM cards, and PINs from various individuals, including Lee ○ -Chieh (accounts at O-Bank and E.SUN Bank), Lin ○ -Chih (Land Bank of Taiwan), Lu ○ -Ling (Chunghwa Post and Standard Chartered),

Lee ◯ -Ping (CTBC Bank, Chunghwa Post, DBS Bank Taiwan, Cathay United Bank, Land Bank), Tai ◯ -Pin (Chunghwa Post), and Lee ◯ -Feng (Hua Nan Bank). These nominee accounts were used to receive wire transfers from fraud victims. The mules then used the cards to empty the accounts via ATMs. The withdrawn funds were handed over to Hsueh ◯ -Hung for reconciliation and profit-sharing. During the scheme, the "Jiu ◯ Tea House" group helped obtain fraud proceeds totaling NT$11,716,000. Chan ◯ -I's personal share was approximately NT$2 million. The remaining funds were returned to the Lu ◯ -Wen and Hsiao ◯ -Ting fraud syndicates. Additionally, Chan ◯ -I had an agreement with the fraud groups: if a mule was arrested, he would handle the aftermath; if a mule stole from the proceeds, he would pay compensation. Later, some mules—Chien ◯ -Chun, Liu ◯ -Lung, Chiu ◯ -Hao, Wu ◯ -Yang, and Hsueh ◯ -Hung—were suspected of stealing the funds. Chan ◯ -I then ordered gang members Lin ◯ -Hsiang, Lo ◯ -Chieh, and Liao ◯ -Yu to retaliate against these individuals, including team leader Chiang ◯ -Wei. The retaliation included illegal confinement, beating, drugging, and long-term starvation. They also vandalized

the homes and stores of the mules' family members and issued bomb threats, causing fear. Under pressure, the families were forced to sign debt settlement agreements and hand over promissory notes for NT$3 million and NT$110,000 in cash. The case was investigated and referred by the Taoyuan City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taoyuan District Prosecutors Office.

(5) Tai ○ -Chun et al. were suspected of setting up a fraud server room.

Between December 2023 and June 2024, Cheng ○ -Hung and others used the identity of Tai ○ -Chun to smuggle digital mobile trunk devices (commonly known as "SIM banks" or DMT devices) into Taiwan from mainland China, disguised under the item name "router." Tai ○ -Chun used his personal information to complete real-name authentication via the Ministry of Finance Customs Administration's "EZ WAY" App. The DMT device packages were delivered to the residences of Yang ○ -Wei and Tai ○ -Chun, and Cheng ○ -Hung personally picked them up. Cheng then successively established eight relay-type fraud server rooms in locations such as Xinzhuang and Sanchong in New Taipei

City. He recruited Shih ◯ -Yen and Ho ◯ -Hao through Yang ◯ -Wei, assigning them—along with Chang ◯ -Che and Yang ◯ -Chuan—to test whether SIM cards were still active, troubleshoot device malfunctions, purchase SIM card prepaid points, and retrieve SIM cards needed for the DMT devices from dealers. Cheng ◯ -Hung was responsible for logging into the back-end management interface (ETMS) of the DMT devices to ensure proper operation of telecommunication signal relays. His accomplice, Tsai ◯ -Hsien, handled equipment inquiries and procurement of DMT devices from suppliers. These server rooms were used exclusively by members of a fraud syndicate known as "Tiger" to make scam calls to 84 victims, including Wang ◯ -Yi, deceiving them into wiring funds or providing account details. The total amount of financial damage caused was NT$106,105,082. The case was investigated and referred by the Northern Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

(6) Li ◯ -An et al. were suspected of Telefraud with UnionPay cards

Li ◯ -An, Huang ◯ -Jung, Lin ◯ -Chien, Chiang

◯ -Feng, Li ◯ -Ho, Li ◯ -Hsiang, Hung ◯ -Wei, and Lin ◯ -I suspected of money laundering through cross-border fraud syndicate operations. Starting from March 2023, eight individuals—Li ◯ -An, Huang ◯ -Jung, Lin ◯ -Chien, Chiang ◯ -Feng, Li ◯ -Ho, Li ◯ -Hsiang, Hung ◯ -Wei, and Lin ◯ -I—joined a structured, continuous, and profit-driven fraud and money laundering syndicate, controlled via the messaging app Telegram by a figure using the alias “Shih Shih” (real name and background unknown). The syndicate first used a mainland Chinese bank account held by Kuo ◯ -Yuan to receive fraud proceeds from mainland Chinese victims. Then, Li ◯ -An and others either personally applied for UnionPay cards from financial institutions in mainland China, or received such cards from unidentified fraud syndicate members who had obtained them through illegal means. These UnionPay cards were then used in Taiwan for consumer purchases. The fraudulent funds from the victims were transferred from Kuo ◯ -Yuan’s account to these UnionPay card accounts, which were used to purchase gold, jewelry, and other goods. The purchased goods or the proceeds from reselling them were then delivered to higher-level

syndicate members whose identities remain unknown. Between March 2023 and August 2024, this method enabled the 8 people including Li ◯ -An, to launder a total of NT$209,922,791. The case was investigated and referred by the Northern Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

(7) Liang ◯ -Min et al. were suspected of setting up a fraud server room.

In April 2024, Liang ◯ -Min, Lin ◯ -Yao, Chen ◯ -Yu, Kung ◯ -Hao, Lo ◯ -Chuan, and a man known by the alias "Fish" (hereinafter referred to as "Mr. Fish") formed a structured, continuous, and profit-seeking fraud syndicate to carry out scams. With shared intent to commit aggravated fraud and money laundering involving three or more persons, they jointly planned to set up a fraud server room. Liang funded the operation, including paying member salaries and covering equipment maintenance costs. Mr. Fish imported seven Digital Mobile Trunk (DMT) devices from mainland China and remotely configured them. Lin was hired to manage the DMT devices in Taiwan. Chen introduced Kung to Mr. Fish, who provided NT$30,000 for Kung

to rent server room space and import parcels containing DMT equipment. Kung, under Mr. Fish's instruction, retrieved a V-brand work laptop from Chen and delivered both the laptop and DMT devices to Lin. Kung also introduced Lo to Mr. Fish to serve as a dummy tenant for the server room. In order to evade judicial investigation, Lin and others rotated DMT setups across four locations in Taoyuan: "Huannan Road server room," "Rongmin Road server room," "Liyuan Lane server room," and "Wenhua Street server room." Under Mr. Fish's instructions, Lin connected the DMT devices and routers with network cables, used the laptop to download and install remote control software, and allowed Mr. Fish to configure and operate the system remotely. This provided a telecom signal relay service to overseas fraud server rooms. The setup enabled international scam calls to be disguised as domestic calls. Using this relay system, overseas fraud groups impersonated family members, financial regulators, and police officers to deceive victims with common fraud tactics such as "Guess who I am" and "fake police and prosecutors." Victims were tricked into handing over cash to accomplice money mules or wiring funds to designated nominee accounts. This method was

used to obscure or hide the source and destination of fraud proceeds and avoid detection by law enforcement. The server rooms, specifically the "Liyuan Lane server room" and "Wenhua Street server room," remained operational until August 2024 when they were jointly shut down by the Central Mobile Team of the MJIB and the Taoyuan City Field Division. The case was investigated and referred by the Central Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taoyuan District Prosecutors Office.

(8) Su ◯ -Huang and others suspected of operating a telefraud money laundering room and committing money laundering

Su ◯ -Huang and seven others, with the intent to unlawfully obtain financial gain, conspired to defraud individuals in mainland China. In June 2022, they established Mai ◯ Enterprise and hired Hsu ◯ -Hung to serve as a dummy responsible person for NT$25,000 per month. They also rented space in Cheng ◯ Building to set up a gambling and fraud server room. Over time, they recruited 17 individuals, including Chen ◯ -Shan, to join the syndicate and serve as server room personnel. Using communication apps such as Telegram and WeChat, the group pretended to follow a so-called "master trader"

in placing bets on football matches via the "MAX" platform. They used false claims such as "guaranteed profits," "double earnings in 35 days," "football reverse betting is investment, not gambling," and "withdrawals at any time" to lure victims into transferring USDT to the group's designated agents. They also provided website links that could only be accessed from mainland China for the victims to register and join Telegram groups managed by the server team. In these groups, members posed as MAX users and master traders to create a false image of high profits. In reality, the server team manipulated the backend system of the MAX website to fabricate win rates and profits. Victims, encouraged by small initial returns and smooth withdrawals, were misled to continue investing larger sums. If a victim repeatedly requested withdrawals, the team used several tactics to deny them and would later block the victim after obtaining photos of their ID under the pretense of account verification. Their fraudulent methods included: (1) According to MAX platform rules, users who claimed promotional bonus funds had to meet a wagering requirement 30 times the bonus before being eligible for withdrawal. Server members would secretly claim

bonuses on behalf of the victim, raising the withdrawal threshold beyond reach. (2) MAX accounts would be locked after five incorrect password attempts, requiring a password reset and imposing a 48-hour withdrawal restriction. Server members would deliberately trigger account locks repeatedly to delay withdrawals. Despite the victim's request to change their account credentials, the 48-hour restriction on fund withdrawals remained in effect. (3) Server members falsely accused users of "violating platform rules," locked their accounts, and manipulated their bets post-match. Since the platform used a reverse betting system, matching the actual score would result in a loss of the principal. Thus, the victim's balance would be wiped out, making withdrawals impossible. The USDT deposited by victims was layered and transferred into non-custodial wallets controlled by Yang ◯ -Yun. Su ◯ -Huang then converted the USDT into New Taiwan Dollars via OTC crypto dealers using non-custodial wallet transactions. Between July 2022 and October 2023, the group fraudulently obtained a total of 33,717,781.6 USDT, equivalent to NT$1,025,209,528. The case was investigated and referred by the Southern Mobile Team of the MJIB, and prosecuted by the

Prosecutor of the Taiwan Taichung District Prosecutors Office.

(9) Tseng ◯ -Yi, the responsible person of Yuan ◯ Company, and others were suspected of Fraud

Chen ◯ -Chih, the person in charge of Yuan ◯ Company, along with other executives of the company, was fully aware that since early 2018, Yuan ◯ Company had been in poor financial and operational condition, with no genuine intent to continue business operations or fulfill transaction commitments. They also knew they were obligated to accurately record this in the company's financial books. However, due to a recent surge in the steel market and the continuous rise in steel prices, they conspired to fraudulently obtain assets from suppliers and banks. With intent to defraud and falsify accounting documents, they committed the following acts: (1) To gain the trust of Japanese supplier M ◯ Company and its Taiwan subsidiary Me ◯ Company, they fabricated false financial statements including profit and loss statements and balance sheets from 2018 through the first half of 2020 to portray Yuan ◯ Company as increasingly profitable. These documents misled the suppliers into switching from using letters of credit to offering credit lines.

As a result, M ◯ Company raised Yuan ◯ 's credit limit to USD 6.5 million, and Me ◯ Company to NT$2.835 million. Consequently, M ◯ Company delivered steel billets worth USD 6,204,629.22 in August and October 2020, and Me ◯ Company delivered billets worth NT$84,067,862 between October and December 2020. When the payments were overdue in December 2020, M ◯ and Me ◯ Companies demanded repayment and discovered that the financial statements contained a hidden debt item labeled "Temporary Payments" amounting to NT$1,368,506,576, resulting in financial losses of USD 6,204,629.22 and NT$84,067,862 respectively. (2) To obtain bank loans and avoid credit withdrawal, Chen ◯ -Yung and others used the aforementioned false financial reports to conceal company losses and portray fictitious profitability. Based on these documents, they applied for loans from six banks—Far Eastern International Bank, Bank of Panhsin, Hua Nan Commercial Bank, Agricultural Bank of Taiwan, First Commercial Bank, and the Export-Import Bank of the Republic of China. The misleading information caused the banks to misjudge Yuan ◯ Company's financial status, approve the loans, and disburse funds, resulting in

a total fraudulent loan amount of NT$12,457,493,271. The case was investigated and referred by the Kaohsiung City Field Office of the Bureau, and prosecuted by the Prosecutor of the Taiwan Kaohsiung District Prosecutors Office.

(II) Embezzlement Cases

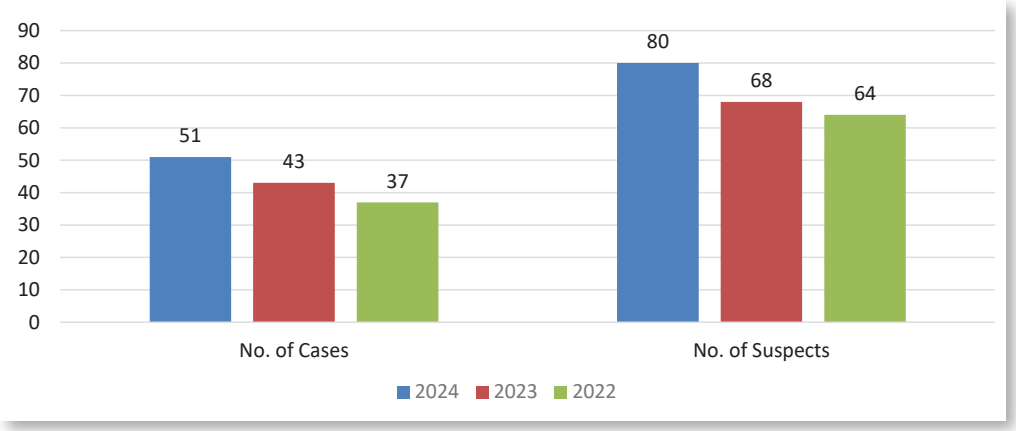
1. Data Comparison:

In 2024, the Bureau referred 51 embezzlement cases, a 18.6% increase compared to 43 cases in 2023, and a 37.84% increase compared to 37 cases in 2022. The number of suspects involved was 80, a 17.65% increase compared to 68 suspects in 2023, and a 25% increase compared to 64 suspects in 2022. The amount of money involved was TWD 2,631,543,788, a 21.41% increase compared to TWD 2,167,398,280 in 2023, and a 29.3% decrease compared to TWD 3,722,158,252 in 2022. (See Tables 1.03, 1.04, and 1.08, and Graph 1.07 for details)

Table1.08 Comparison of the Number of Embezzlement and Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	51	80
2023	43	68
2022	37	64

Graph 1.07 Comparison of the Number of Embezzlement and the Suspects in the Past Three Years



Case types:

(1) General embezzlement: 5 cases.

(2) Embezzlement involving public interest: 5 cases.

(3) Business embezzlement from defalcation of assets: 12 cases (also listed as corporate corruption cases).

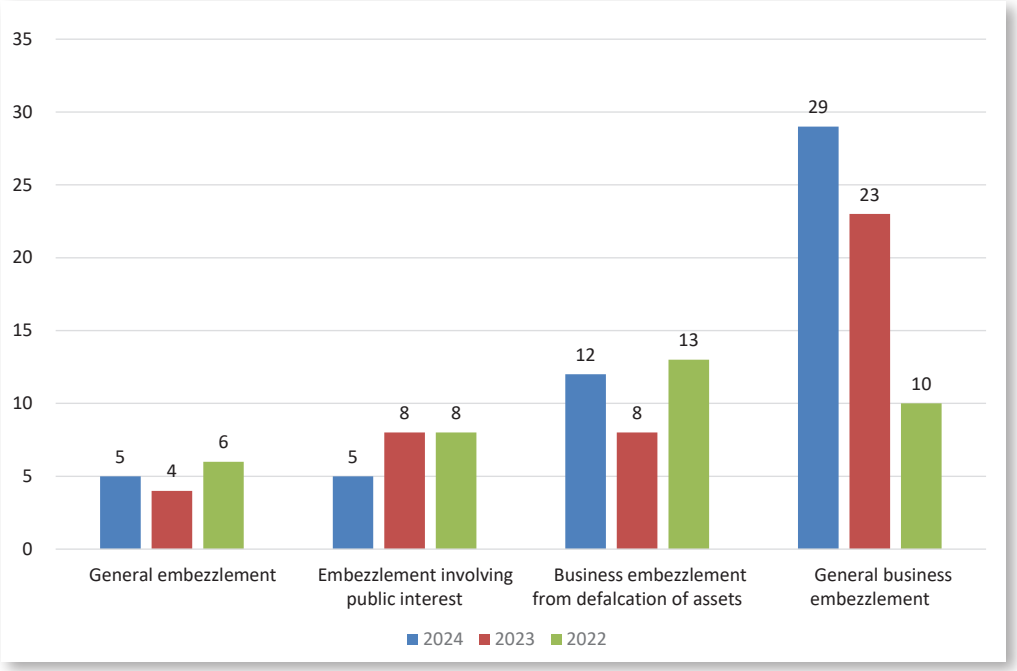
(4) General business embezzlement: 29 cases.

(See Tables 1.03 and 1.08-1, and Graph 1.08 for details)

Table 1.08-1 Comparison of the Types of Embezzlement Cases in the Past Three Years

Type	2024	2023	2022
General Embezzlement	5	4	6
Embezzlement Involving Public Interest	5	8	8
Business Embezzlement from Defalcation of Assets	12	8	13
General Business Embezzlement	29	23	10

Graph 1.08 Comparison of the Types of Embezzlement Cases in the Past Three Years



2. Major Cases: (listed under Corporate Anti-Corruption)

(III) Breach of Trust Cases

1. Data Comparison:

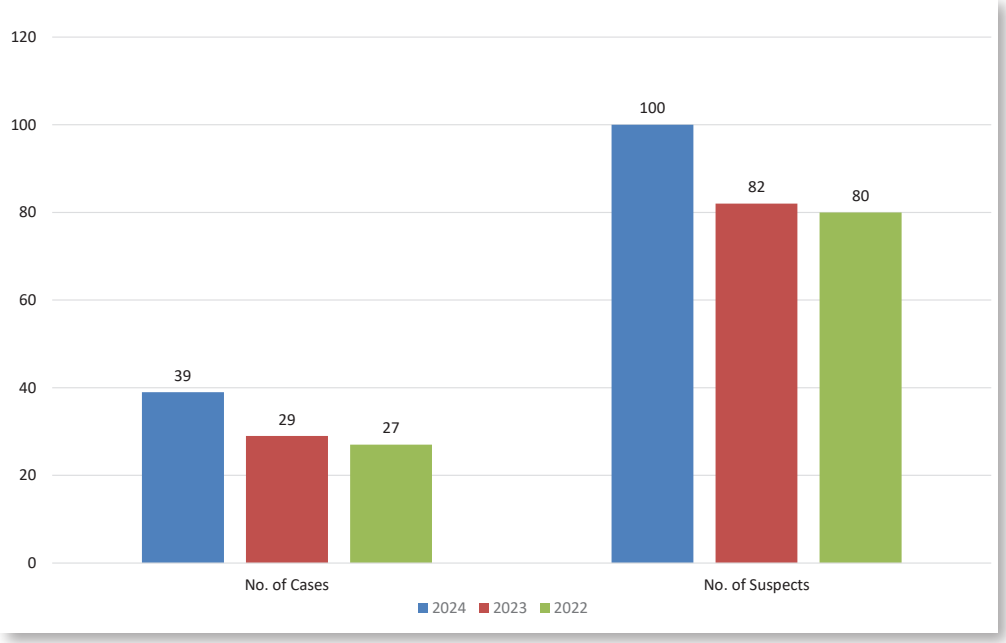
In 2024, the Bureau referred 39 breach of trust cases, a 34.48% increase compared to 29 cases in 2023, and a 44.44% increase compared to 27 cases in 2022. The number of suspects involved was 100, a 21.95% increase compared to 82 suspects in 2023, and a 25% increase compared to 80 suspects in 2022. The amount of money involved was TWD 4,839,444,126, a 66.53% decrease compared to TWD

14,457,626,623 in 2023, and a 16.85% decrease compared to TWD 5,820,086,160 in 2022. (See Tables 1.03, 1.04, and 1.09, and Graph 1.09 for details)

Table 1.09 Comparison of the Number of Cases of Breach of Trust and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	39	100
2023	29	82
2022	27	80

Graph 1.09 Comparison of the Number of Cases of Breach of Trust and the Suspects in the Past Three Years



Case types:

(1) Breach of trust from defalcation of assets: 15 cases (also listed as corporate corruption cases).

(2) General breach of trust: 24 cases.

2. Major Cases: (listed under Corporate Anti-Corruption)

(IV) Usury Cases

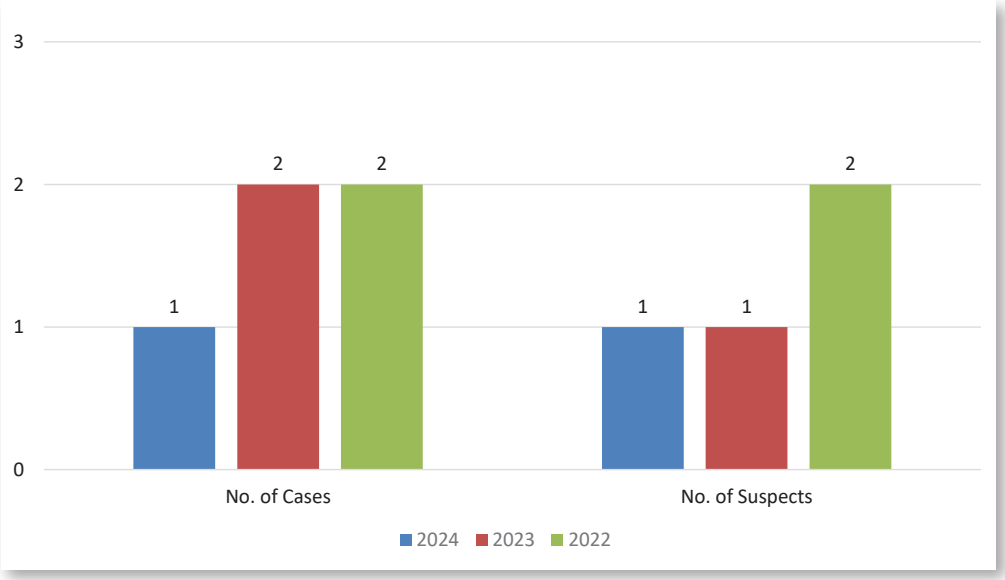
1. Data Comparison:

In 2024, the Bureau referred 1 usury case, a 50% decrease compared to 2 cases in 2023, and a 50% decrease compared to 2 cases in 2022. The number of suspects involved was 1, a 50% decrease compared to 2 suspects in 2023, and a 50% decrease compared to 2 suspects in 2022. The amount of money involved was TWD 12,600,000, a 524.53% increase compared to TWD 2,017,506 in 2023, and a 46.28% decrease compared to TWD 23,457,000 in 2022. (See Tables 1.03, 1.04, and 1.10, and Graph 1.10 for details)

Table 1.10 Comparison of the Number of Usury Cases and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	1	1
2023	2	1
2022	2	2

Graph 1.10 Comparison of the Number of Usury Cases and the Suspects in the Past Three Years



2.Major Cases: Omitted.

(V) Smuggling Cases

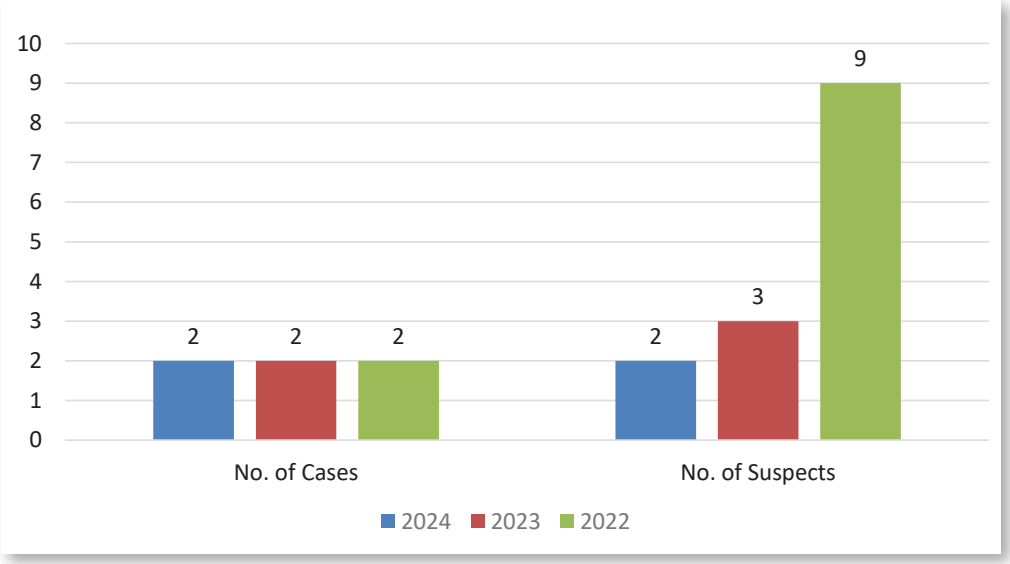
1. Data Comparison:

In 2024, the Bureau referred a total of 2 smuggling cases, the same as the 2 cases in 2023, and a 75% decrease compared to 2 cases in 2022. The number of suspects involved was 2, a 33.33% decrease compared to 3 suspects in 2023, and a 77.8% decrease compared to 9 suspects in 2022. The amount of money involved was TWD 2,915,287, a 1,288.88% increase compared to TWD 209,902 in 2023, and a 87.63% decrease compared to TWD 23,574,033 in 2022. (See Tables 1.03, 1.04, and 1.11, and Graph 1.11 for details)

Table 1.11 Comparison of the Number of Smugglings and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	2	2
2023	2	3
2022	2	9

Graph 1.11 Comparison of the Number of Smugglings and the Suspects in the Past Three Years



Case types:

(1) Container smuggling: 2 cases.

(2) Fishing boat smuggling: 0 cases.

(3) Concealed smuggling: 0 cases.

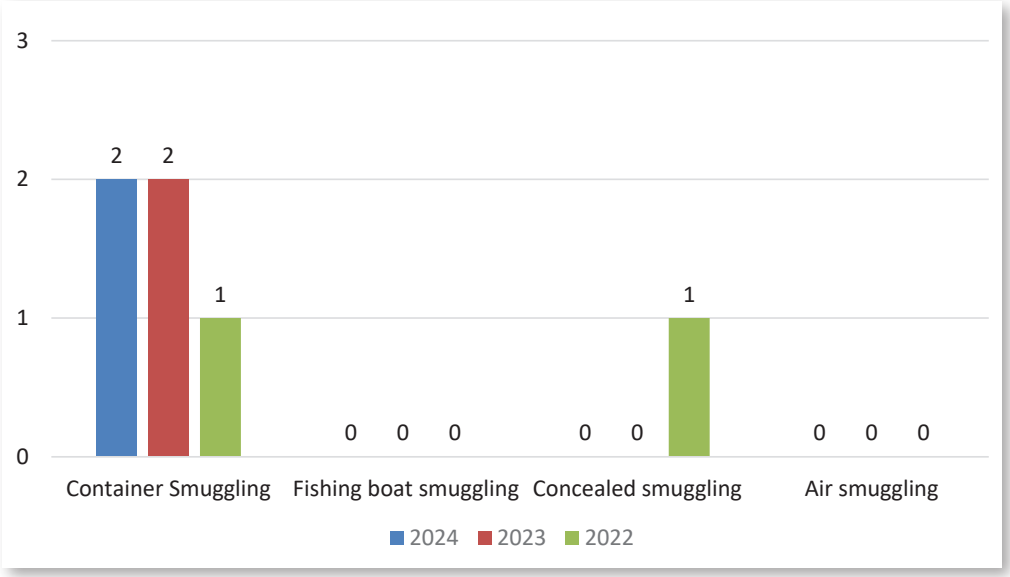
(4) Air smuggling: 0 cases.

(See Table 1.12 and Graph 1.12 for details)

Table 1.12 Comparison of the Types of Smuggling Cases in the Past Three Years

Type	2024	2023	2022
Container smuggling	2	2	1
Fishing Boat Smuggling	0	0	0
Concealed Smuggling	0	0	1
Air smuggling	0	0	0

Graph 1.12 Comparison of the Types of Smuggling Cases in the Past Three Years



2. Major cases:

Case involving Tseng ◯ -Chin of Chiao ◯ Co., Ltd. suspected of violating the Smuggling Penalty Act

Tseng ◯ -Chin, the person in charge of Chiao ◯ Co., Ltd., and Lin ◯ -Hao, the actual operator of Jih ◯ Co., Ltd., were both engaged in the seafood trade. They were fully aware that frozen oysters from mainland China are classified as controlled imported articles, prohibited from entry into Taiwan. According to the "Controlled Articles and Import Control Methods" announced by the Executive Yuan under Article 2, Paragraph 3 of the Smuggling Penalty Act, any smuggling of such articles in a single shipment with a taxable value exceeding NT$100,000 or weight over 1,000 kilograms constitutes an offense. Nonetheless, for the purpose of illegal importation and profit, Tseng ◯ -Chin conspired to smuggle frozen oysters from mainland China into Taiwan. In September 2021, Tseng purchased 24,000 kilograms of frozen oysters sold by G ◯ Co., Ltd. in Fujian Province through an individual claiming to be "Yang ◯ -Jung" from mainland China. He then commissioned Yuan ◯ Co., Ltd. to file an import declaration under the item name "FROZEN SALTED OYSTER MEAT" (i.e., "prepared or preserved oysters, frozen"). The shipment was imported via the Kaohsiung Customs of the Ministry of Finance on

September 27, 2021, with a taxable value of NT$1,663,500. Subsequently, in January 2022, Lin ◯ -Hao, with the intent to sell smuggled goods, purchased the aforementioned 24,000 kilograms of oysters from Tseng ◯ -Chin at a total price of NT$1,968,000 (unit price of NT$82 per kilogram), and resold the entire batch to clients at a fish market for profit. Tseng ◯ -Chin and Lin ◯ -Hao were therefore respectively suspected of committing the crime of illegal importation of controlled articles under Article 2, Paragraph 1, and the crime of selling smuggled articles under Article 3, Paragraph 1 of the Smuggling Penalty Act. The case was investigated and referred by the Kaohsiung City Field Division, Maritime Affairs Field Division, and prosecuted by the Prosecutor of the Taiwan Kaohsiung District Prosecutors Office.

(VI) Cases Involving Violation of the Tax Collection Act

1. Data Comparison:

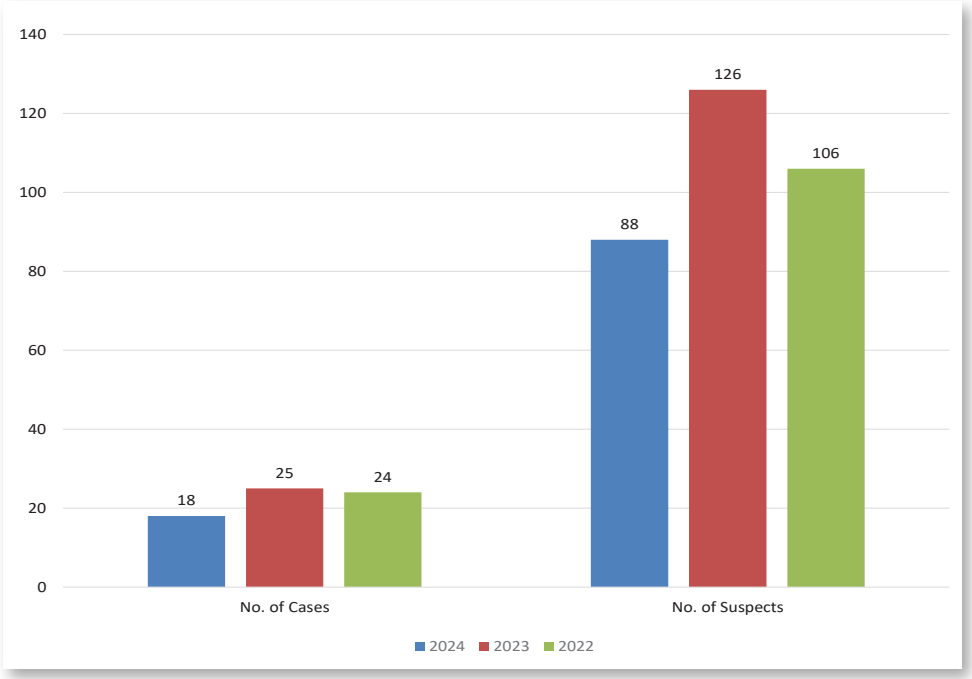
In 2024, a total of 18 cases involving violations of the Tax Collection Act were referred, representing a 28% decrease compared to 25 cases in 2023, and a 24% decrease compared to 24 cases in 2022. There were 88 suspects, showing a 30.16% decrease from 126 suspects in 2023, and a 16.98% decrease from 106 suspects in 2022. However, the value of the cases amounted to NT$9,689,003,745, which represents

an 83.3% increase from NT$5,285,794,965 in 2023, but an 18.47% decrease compared to NT$11,884,179,870 in 2022. (See Tables 1.03, 1.04, and 1.13, and Graph 1.13 for details)

Table 1.13 Comparison of the Number of Cases and Suspects of Violations of the Tax Collection Act in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	18	88
2023	25	126
2022	24	106

Graph 1.13 Comparison of the Number of Cases and Suspects of Violations of the Tax Collection Act in the Past Three Years



Case types:

(1) Tax evasion by taxpayers: 18 cases.

(2) Violations against proxy payment and tax withholding: 15 cases.

(3) Solicitation of or help with tax evasion: 0 cases.

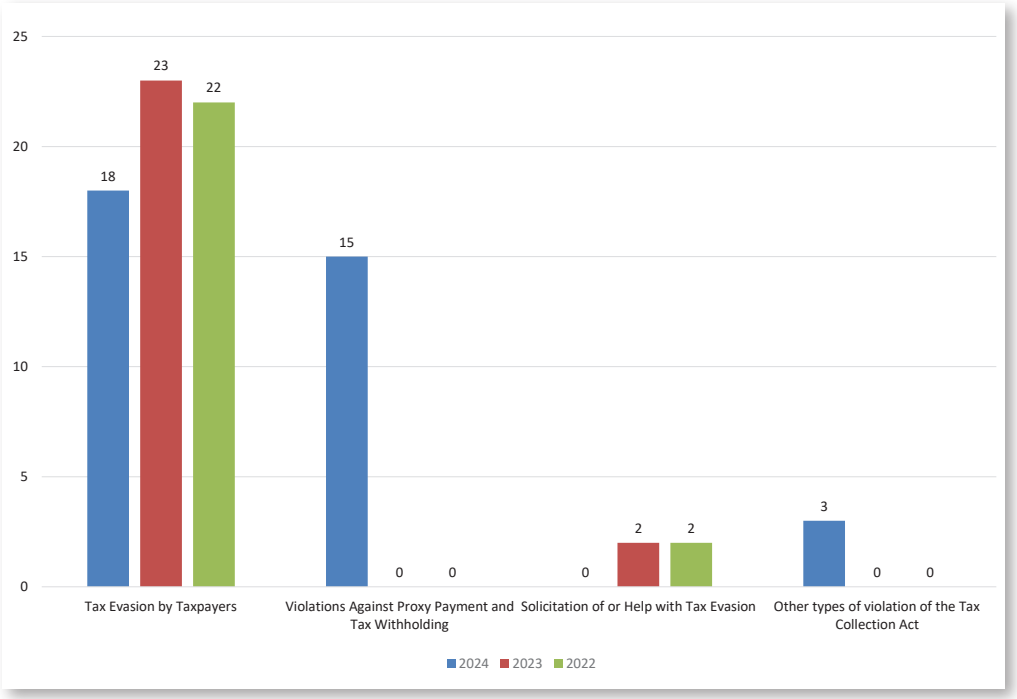
(4) Others: 3 cases.

(See Table 1.14 and Graph 1.14 for details)

Table 1.14 Comparison of the Types of Cases of Violations of the Tax Collection Act in the Past Three Years

Type	2024	2023	2022
Tax Evasion by Taxpayers	18	23	22
Violations Against Proxy Payment and Tax Withholding	15	0	0
Solicitation of or Help with Tax Evasion	0	2	2
Other types of violation of the Tax Collection Act	3	0	0

Graph 1.14 Comparison of the Types of Cases of Violations of the Tax Collection Act in the Past Three Years



2. Major Cases: Omitted.

(Ⅶ) Offenses of Counterfeiting and Alteration of Currency Cases

1. Data Comparison:

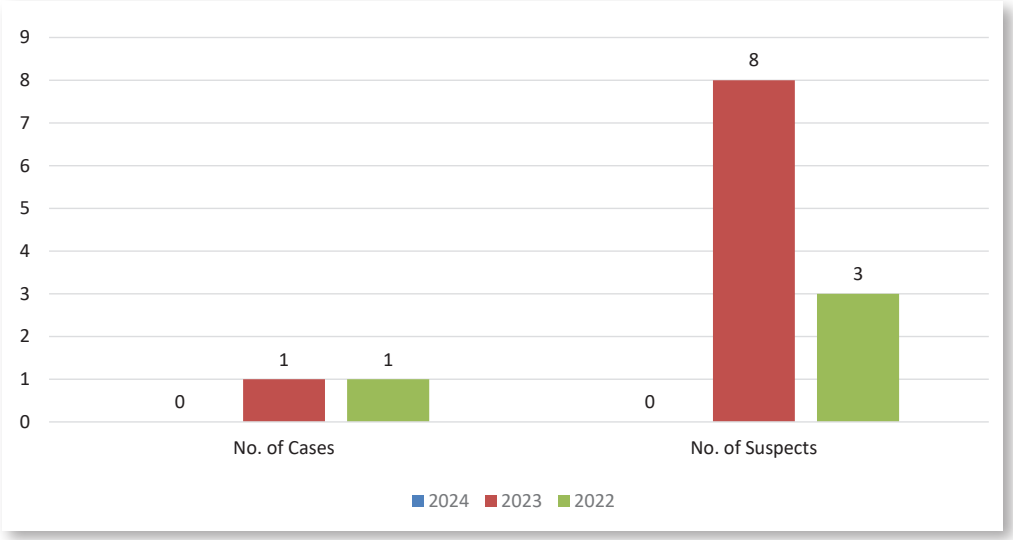
In 2024, there were zero cases referred involving counterfeiting or alteration of currency, representing a decrease compared to 1 case in both 2023 and 2022. There were also zero suspects, a decrease from 8 suspects in 2023 and 3 suspects in 2022. The amount involved was NT$0, a

decrease from NT$153,670,200 in 2023 and NT$7,859,000 in 2022. (See Tables 1.03, 1.04, and 1.15, and Graph 1.15 for details)

Table 1.15 Comparison of the Number of Counterfeiting and Alteration of Currency and Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	0	0
2023	1	8
2022	1	3

Graph 1.15 Comparison of the Number of Counterfeiting and Alteration of Currency Cases and the Suspects in the Past Three Years



2. Major Cases: Omitted.

(Ⅷ) Offenses of Counterfeiting and Alteration Securities Cases

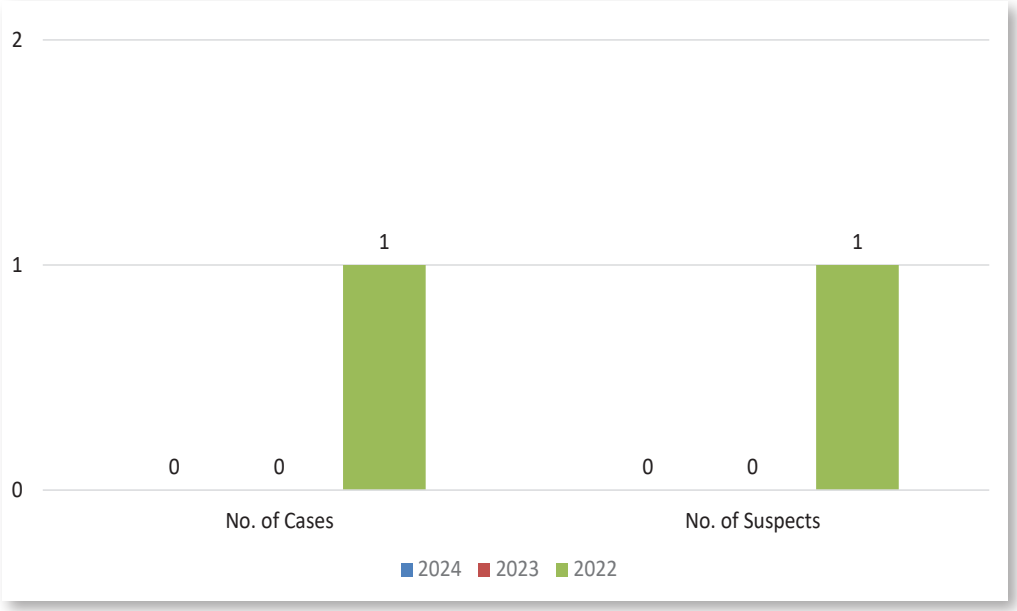
1. Data Comparison:

In 2024, there were zero cases referred involving counterfeiting or alteration of valuable securities, representing a decrease compared to 1 case in 2023, and no change compared to 0 cases in 2022. There were also zero suspects, a decrease from 1 suspect in 2023, and no change from 0 suspects in 2022. The amount involved was NT$0, representing a decrease from NT$6.38 million in 2023, and no change from NT$0 in 2022. (See Tables 1.03, 1.04, and 1.16, and Graph 1.16 for details)

Table1.16 Comparison of the Number of Counterfeiting and Alteration of Securities Cases and the Number of Suspects in the Past Three Year

Year	No. of Cases	No. of Suspect
2024	0	0
2023	0	0
2022	1	1

Graph 1.16 Comparison of the Number of Counterfeiting and Alteration of Securities Cases and the Number of Suspects in the Past Three Years



2. Major Cases: Omitted.

(IX) Intellectual Property Rights Infringement Cases

1. Data Comparison:

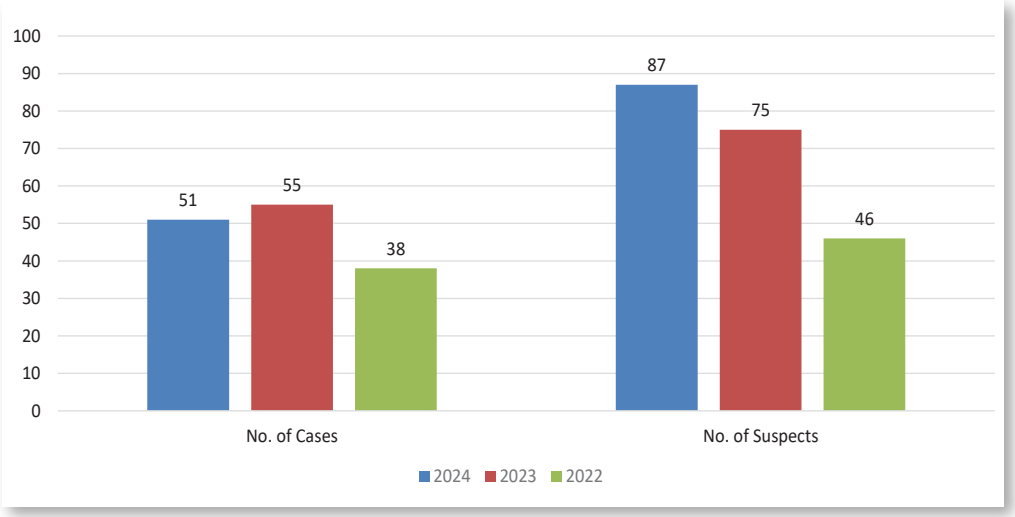
In 2024, there were 51 cases referred involving intellectual property rights (IPR) infringement, representing a 7.27% decrease compared to 55 cases in 2023, and a 34.21% increase compared to 38 cases in 2022. The number of suspects was 87, which is a 16% increase from 75 in 2023 and an 89.13% increase from 46 in 2022. The amount involved totaled NT$4,367,177,055, representing a 441.57%

increase from NT$806,395,683 in 2023 and an 89.358% increase from NT$2,305,963,89 in 2022. (See Tables 1.03, 1.04, and 2.17, and Graph 1.17 for details)

Table 1.17 Comparison of the Number of Intellectual Property Rights Infringement Cases and Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	51	87
2023	55	75
2022	38	46

Graph 1.17 Comparison of the Number of Intellectual Property Rights Infringement Cases and Suspects in the Past Three Years



Case types:

(1) Violations of the Trademark Act: 36 cases.

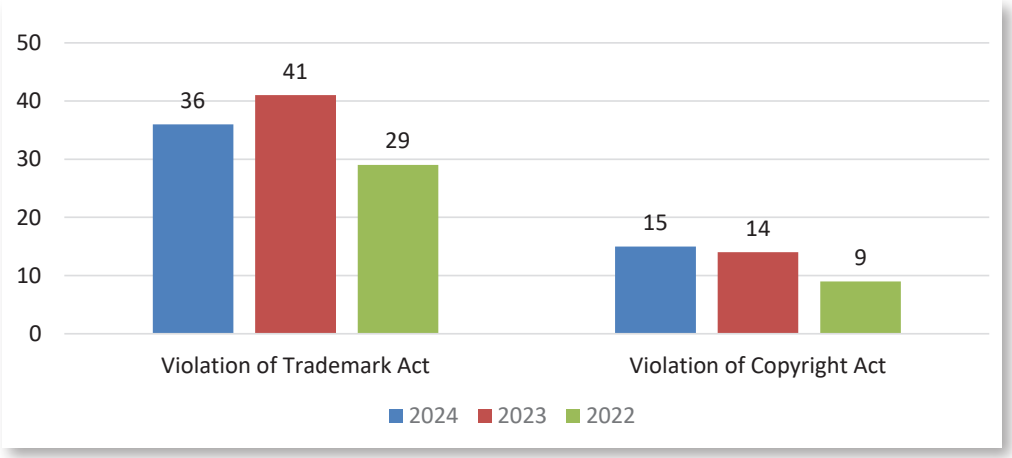
(2) Violations of the Copyright Act: 15 cases.

(See Tables 1.03 and 1.18, and Graph 1.18 for details)

Table 1.18 Comparison of the Types of Intellectual Property Rights Infringement Cases in the Past Three Years

Type	2024	2023	2022
Violation of Trademark Act	36	41	29
Violation of Copyright Act	15	14	9

Graph 1.18 Comparison of the Types of Intellectual Property Rights Infringement Cases in the Past Three Years



2. Major Cases:

(1) Da ○ Corporation Suspected of Violating the Copyright Act

Huang ○ -Yi, the General Director of Da ○ Corporation, was primarily responsible for managing five departments—Mechanical Design, Process Development, Software, Imaging, and Electronic Control—as well as other R&D-related operations. Between September 2012 and March 2023, Da ○ Corporation successively purchased nine development versions of a computer software program (hereinafter referred to as "the Software") for visual image recognition from Xin ○ Corporation, the Taiwanese distributor of M ○ Corporation. Each software license came with one hardware dongle (i.e., one license key per device for installation and use). To accommodate temporary failures of the hardware dongle, Xin ○ Corporation occasionally provided temporary one-month trial license keys upon client request. However, Da ○ Corporation personnel used these trial license keys to run the Software on a large number of machines, resulting in use without proper licensing. By December 2018, M ○ Corporation requested Xin ○ Corporation to strictly audit the

issuance of the Software's trial license keys. In February 2019, Xin ◯ Corporation informed Da ◯ Corporation that trial keys would no longer be provided. Huang ◯ -Yi and others were aware that the Software was classified as a computer program work under Article 5, Paragraph 1, Subparagraph 10 of the Copyright Act and that the holder of its economic rights was M ◯ Corporation. Without M ◯ Corporation's permission or authorization, unauthorized reproduction was prohibited. Nonetheless, they jointly conspired to violate the Copyright Act. Upon learning that trial keys would no longer be issued, and without obtaining legal authorization from M ◯ Corporation, they used virtual network interface functions to bypass the software's original verification system. They also created and distributed an internal SOP (Standard Operating Procedure) for cracking and installing the Software for use by the R&D department. Using this method, Da ◯ Corporation installed the Software on production line machines, enabling them to function despite lacking sufficient legally licensed serial numbers. Later, as new machines were brought online, Da ◯ Corporation continued to falsify MAC addresses of the Software's verification network cards to bypass

the original licensing mechanism. The Software was then installed into system master images, which were unknowingly copied by employees of the equipment assembly department to multiple devices, resulting in widespread illegal reproduction of the Software across production line computers. Da ◯ Corporation is thus suspected of violating the Copyright Act. The case was investigated and referred by the Central Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taichung District Prosecutors Office.

(2) Wang ◯-Kai et al. Suspected of Violating the Trademark Act

Wang ◯ -Kai and others set up stalls in night markets located in Kaohsiung City, Tainan City, and Pingtung County, engaging in the sale of flip-flops bearing European and American brand logos as their business. They were aware that the "NIKE" trademark name and logo had been registered with the Taiwan Intellectual Property Office by Nike Innovate C.V., a company based in the Netherlands, and that it held exclusive trademark rights still within the valid protection period. Without the consent or authorization of the trademark owner, it is prohibited to use identical or similar trademarks

on the same or similar goods, or to import counterfeit trademark goods for the purpose of sale. Nevertheless, in order to seek unlawful profit, between February 2023 and January 2024, the suspects intentionally imported counterfeit “NIKE” trademark flip-flops into Taiwan for sale. They sourced the counterfeit goods from unidentified online merchants via Chinese e-commerce platforms such as "Taobao" and "Alibaba," at undisclosed prices. The importation was arranged under the name of Wang ○ -Kai's father, using an uninformed courier service to submit simplified customs declarations for express parcels. After entry into Taiwan, the goods were temporarily stored at the residence of Wang ○ -Liang. Subsequently, Wang ○ -Kai transported the counterfeit “NIKE” flip-flops to night markets and temple fairs in Kaohsiung, Tainan, and Pingtung, where he set up stalls to sell the items to the general public. In March 2024, the Kaohsiung City Field Division of the MJIB conducted a search and seized 942 pairs of counterfeit flip-flops bearing the “NIKE” trademark at Wang ○ -Liang’s residence. Each pair had an estimated market value of NT$1,000, making the total infringing market value NT$942,000. The case was investigated and referred

by the Kaohsiung City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Kaohsiung District Prosecutors Office.

(X) Violations of the Tobacco and Alcohol Administration Act Cases

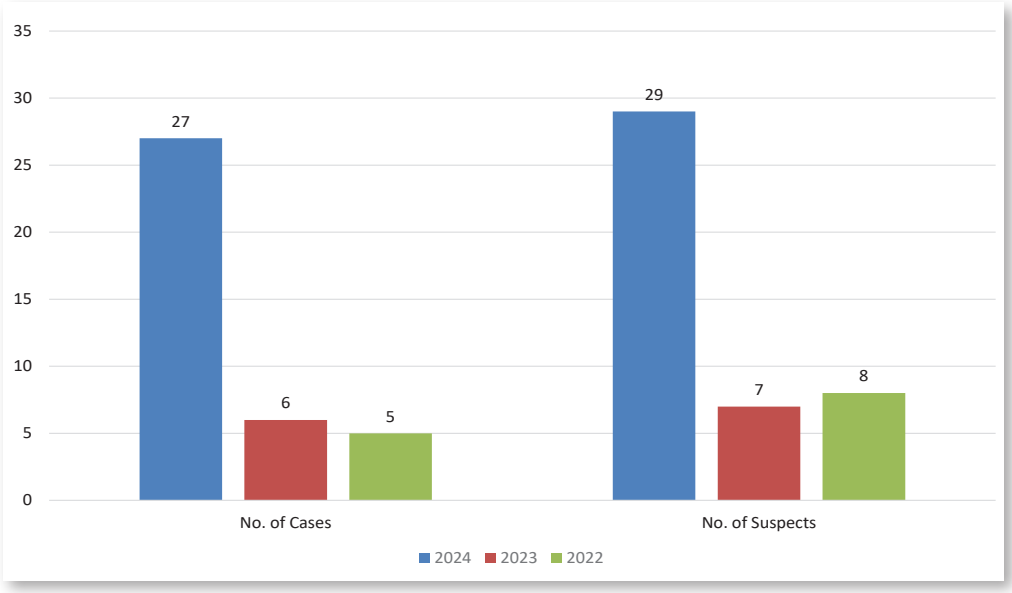
1. Data Comparison:

In 2024, a total of 27 cases were referred for violations of the Tobacco and Alcohol Administration Act, representing a 350% increase compared to 6 cases in 2023 and a 440% increase compared to 5 cases in 2022. There were 29 suspects involved, marking a 314.29% increase from 7 suspects in 2023 and a 262.5% increase from 8 suspects in 2022. The total value of the cases amounted to NT$79,626,165, which is a 719.39% increase from NT$9,717,780 in 2023 and a 22.45% increase from NT$65,029,310 in 2022. (See Tables 1.03, 1.04, and 1.19, and Graph 1.19 for details)

Table 1.19 Comparison of the Number of Cases and Suspects of Violations of the Tobacco and Alcohol Administration Act in the Past Three Years.

Year	No. of Cases	No. of Suspects
2024	27	29
2023	6	7
2022	5	8

Graph 1.19 Comparison of the Number of Cases and Suspects of Violations of the Tobacco and Alcohol Administration Act in the Past Three Years.



2. Major Cases:

Ye ◯ -Hao Suspected of Violating the Tobacco and Alcohol Administration Act

Ye ◯ -Hao, a sales representative of Cheng ◯ Company and also an online seller on Shopee, was engaged in commercial activity. He was fully aware that, without obtaining a license or approval document for tobacco and alcohol importation issued by the Ministry of Finance, it is prohibited to import such products. Nonetheless, with the intent to smuggle contraband cigarettes, in February 2024

he commissioned a Taiwanese seller based in Japan, Huang ○ -Yun, to purchase over 500 cartons of IQOS heated tobacco (hereinafter referred to as "heated tobacco")—each carton containing 10 packs, and each pack 20 sticks—from Japanese tobacco companies and convenience stores at a unit price of NT$1,623 per carton. Huang ○ -Yun then shipped the heated tobacco to Taiwan in batches between February 26 and March 15, 2024. During inspection, officers from the Keelung Customs of the Ministry of Finance Customs Administration discovered a total of 5,131 packs of heated tobacco and 3 heated devices concealed in the parcels, with a total market value of NT$1,290,250. The case was investigated and referred by the Keelung City Field Office, Maritime Affairs Field Division, and the Prosecutor of the Taiwan Shilin District Prosecutors Office granted deferred prosecution.

(XI) Violations of the Trade Secrets Act Cases (also listed as Corporate Corruption Cases)

1. Data Comparison:

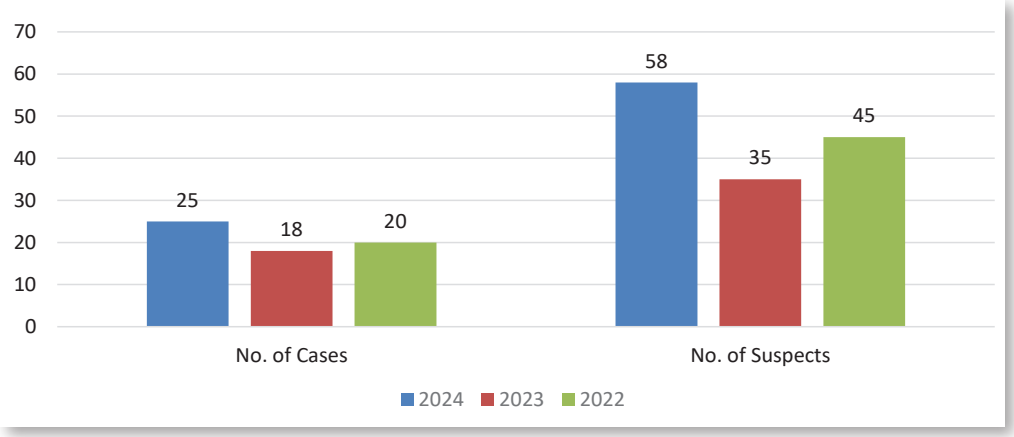
In 2024, a total of 25 cases involving violations of the Trade Secrets Act were referred for prosecution, representing a 38.89% increase compared to 18 cases in 2023 and a 25% increase compared to 20 cases in 2022. There were 58 suspects, reflecting a 65.71% increase

from 35 suspects in 2023 and a 28.89% increase from 45 suspects in 2022. The total value of the cases amounted to NT$33,557,855,885, which was a 68.84% decrease compared to NT$107,699,950,340 in 2023 and a 66.35% decrease compared to NT$99,740,314,937 in 2022. (See Tables 1.03, 1.04, and 1.20, and Graph 1.20 for details)

Table 1.20 Comparison of the Number of Cases of Violations of the Trade Secrets Act and Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	25	58
2023	18	35
2022	20	45

Graph 1.20 Comparison of the Number of Cases of Violations of the Trade Secrets Act and Suspects in the Past Three Years



2. Major Cases: (listed under Corporate Anti-Corruption)

(XII) Violations of the Securities Investment Trust and Consulting Act Cases

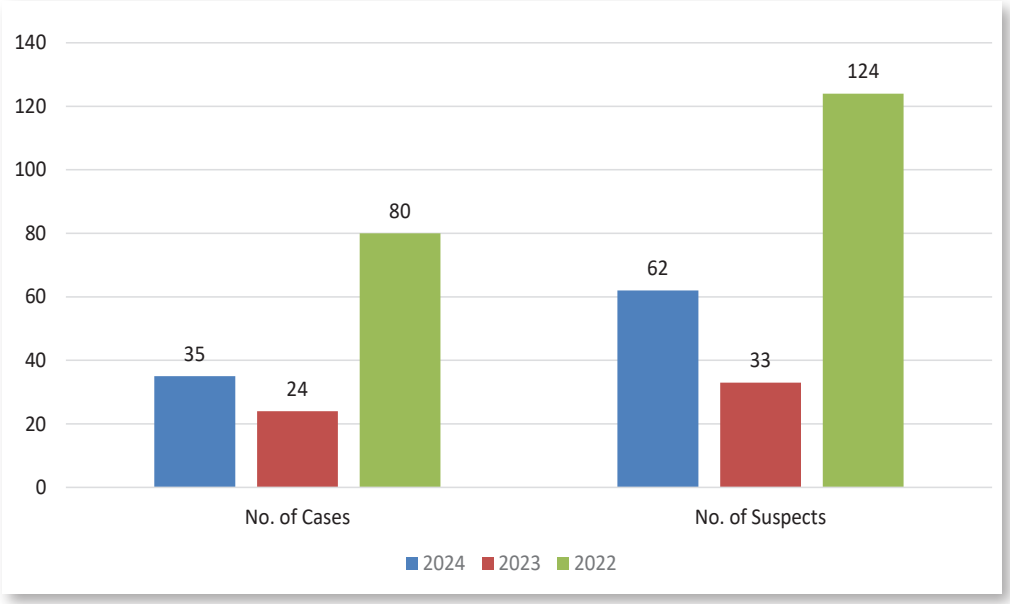
1. Data Comparison:

In 2024, a total of 35 cases involving violations of the Securities Investment Trust and Consulting Act were referred for prosecution, representing a 45.83% increase compared to 24 cases in 2023 and a 56.25% decrease compared to 80 cases in 2022. There were 62 suspects, reflecting an 87.88% increase from 33 suspects in 2023 and a 50% decrease from 124 suspects in 2022. The total amount involved was NT$824,275,803, representing a 94.88% increase from NT$422,976,049 in 2023 and a 96.1% decrease from NT$21,111,250,455 in 2022. (See Tables 1.03, 1.04, and 1.21, and Graph 1.21 for details)

Table 1.21 Comparison of the Number of Cases of Violations of the Securities Investment Trust and Consulting Act Cases and Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	35	62
2023	24	33
2022	80	124

Graph 1.21 Comparison of Cases and Suspects Involved in Violations of Securities Investment Trust and Consulting Act over the Past 3 Years



2. Major Cases:

(1) Fu ◯ Investment Trust Fund Manager Lin ◯-Hung Suspected of Violating the Securities Investment Trust and Consulting Act

Lin ◯-Hung, a fund manager at Fu ◯ Investment Trust Company, was responsible for managing and operating designated projects such as the "Fu ◯ Fund," and had the authority to make investment decisions for the fund. He clearly understood that, as a "securities

investment trust enterprise" manager, defined under Article 3, Paragraph 2 of the Securities Investment Trust and Consulting Act, he was required to perform his duties in accordance with said Act, the "Regulations Governing Responsible Persons and Associated Persons of Securities Investment Trust Enterprises," and the "Regulations Governing Discretionary Investment Business Conducted by Securities Investment Trust Enterprises and Securities Investment Consulting Enterprises." Moreover, in accordance with Fu ◯ Investment Trust Company's "Internal Personnel Management Guidelines" and "Code of Conduct for Investment Management Personnel of Fu ◯ Financial Holding Company and Its Subsidiaries," any fund manager using securities accounts held under their own name, spouse's name, minor children's name, or under others' names to trade domestic listed, OTC, or emerging stocks must report and obtain approval from the company's compliance officer. They are prohibited from disclosing information acquired through their position, or from using their position or the securities investment trust fund, to engage in securities or related product transactions for personal

or others' illicit gain. However, between September 1, 2017 and May 9, 2021, while managing and operating the Fu ◯ Fund, Lin ◯ -Hung violated the aforementioned laws and internal regulations. Taking advantage of internal meetings such as daily morning briefings, biweekly "Fund Manager Performance Review Meetings," and monthly "Investment Management Team" meetings, he gained access to individual stock details, analyses and recommendations from research analysts and fellow fund managers for inclusion in the fund's stock pool. He also obtained the latest economic and investment news through analyst reports and real-time investment information. In order to profit from the price difference of private stock trades, Lin, together with his wife Wang ◯ -Wei, used the securities accounts and corresponding settlement accounts of friends Li ◯ -Hsien and Sung ◯ -Hsin to place orders via mobile phone or computer. They traded listed and OTC stocks that were also held by the Fu ◯ Fund. Their method involved taking advantage of the fund's large-volume purchases to drive up share prices, then selling off their private holdings of the same stocks in batches for profit, or selling off before the fund exited a position, thus

securing early gains or engaging in day trading. By doing so, they earned illegal profits totaling NT$245,282,780. The case was investigated and referred by the Taipei City Field Office of MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

(2) Yuan ◯ Investment Trust Fund Manager Wu ◯-Lin Suspected of Violating the Securities Investment Trust and Consulting Act

Wu ◯ -Lin served as a senior professional manager in the Taiwan and Greater China Equity Investment Department at Yuan ◯ Investment Trust Company. He was responsible for operating the "Yuan ◯ Fund" and had full discretion over the fund's investment decisions. He was considered a "securities investment trust enterprise" manager under the Securities Investment Trust and Consulting Act, and was also the actual person in charge of Xue ◯ Company. Ye ◯ -Hsuan, a former colleague of Wu ◯ -Lin, was an employee at Xue ◯ Company. Between July 15, 2019, and November 10, 2019, Wu ◯ -Lin obtained individual stock analysis reports from Yuan ◯ Investment Trust, and became aware of investment information and the trading targets of the Yuan ◯ Fund.

After discussions with Ye ◯ -Hsuan, Wu selected target stocks and placed buy orders using the securities account of Xue ◯ Company, buying stocks that were also targets of the Yuan ◯ Fund either on the same day or the day prior. They then sold the stocks or conducted intraday trading (day trading) after the fund's large purchases caused the stock prices to rise, or conducted margin and stock short-term trading (day trading) before the fund sold the targeted stocks. Ye ◯ -Hsuan was responsible for recording the daily stock transactions and profit and loss. In this manner, they illegally profited a total of NT$553,400. In 2020, during a routine inspection by the Financial Supervisory Commission (FSC), it was discovered that Xue ◯ Company's trading targets and periods significantly overlapped with those of the Yuan ◯ Fund. Wu ◯ -Lin was thus found to have leaked confidential information. On January 18, 2021, the FSC imposed an administrative fine of NT$600,000 on Yuan ◯ Investment Trust Company. The case was investigated and referred by the Taipei City Field Division and was later prosecuted by the Prosecutor of the Taiwan Taipei District Prosecutors Office and adjudicated by the Taiwan Taipei District Court.

(XIII) Violations of the Securities and Exchange Act Cases (also listed as Corporate Corruption Cases)

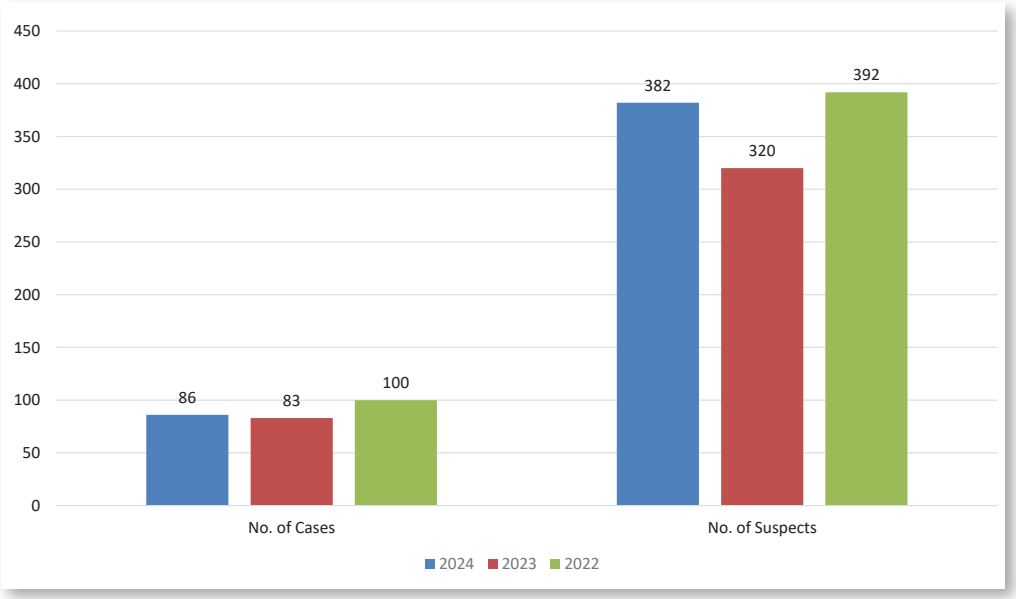
1. Data Comparison:

In 2024, a total of 86 cases were referred for violations of the Securities and Exchange Act, representing an increase of 3.61% compared to 83 cases in 2023, and a decrease of 14% compared to 100 cases in 2022. There were 382 suspects involved, marking a 19.38% increase from 320 suspects in 2023, and a 2.55% decrease from 392 suspects in 2022. The total amount involved reached NT$16,610,985,487, which is a 226.41% increase from NT$5,089,036,951 in 2023 and a 181.51% increase from NT$5,900,606,409 in 2022. (See Tables 1.03, 1.04, and 1.22, and Graph 1.22 for details)

Table 1.22 Comparison of the Number of Cases and Suspects of Violations of the Securities and Exchange Act in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	86	382
2023	83	320
2022	100	320

Graph 1.22 Comparison of the Number of Cases and Suspects of Violations of the Securities and Exchange Act in the Past Three Years



Case types:

(1) Collection and issuance without approval from the regulatory authority: 2.cases.

(2) Fund raising or stock issuing fraud (also listed as Corporate Corruption Cases): 3 cases.

(3) Default in settlement (also listed as Corporate Corruption Cases): 0 cases.

(4) Abnormal trading and manipulation of stock prices (also listed as Corporate Corruption Cases): 13 cases.

(5) Insider trading (also listed as Corporate Corruption

Cases): 23 cases.

(6) Irregular transaction (also listed as Corporate Corruption Cases): 1 cases.

(7) Special breach of trust and embezzlement (also listed as Corporate Corruption Cases): 18 cases.

(8) False financial reports (also listed as Corporate Corruption Cases): 4 cases.

(9) False lawyer or CPA certification (also listed as Corporate Corruption Cases): 0 cases.

(10) Accepting improper benefits by personnel in peripheral units of the securities market: 0 cases.

(11) Unauthorized operation of securities-related enterprise or business: 21 cases.

(12) Stock price manipulation with unreliable information (also listed as Corporate Corruption Cases): 0 case.

(13) Stock price manipulation in other manners (also listed as Corporate Corruption Cases): 0 cases.

(14) Illegal private placement (also listed as Corporate Corruption Cases): 0 cases.

(15) Illegal merger and acquisition (also listed as Corporate Corruption Cases): 0 cases.

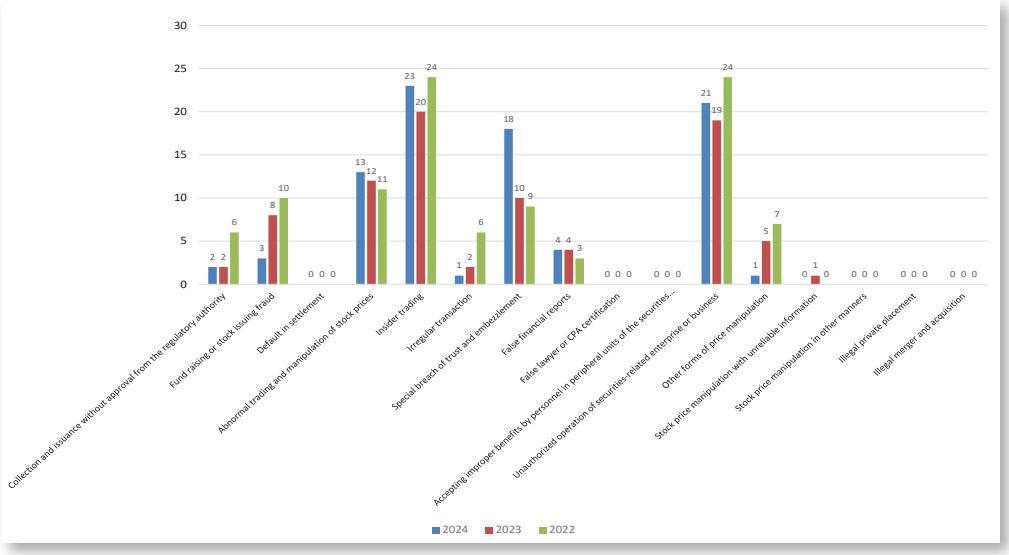
(16) Others: 1 cases.

(See Table 1.23 and Graph 1.23)

Table 1.23 Comparison of the Types of Cases Violations of the Securities and Exchange Act in the Past Three Years

Type	2024	2023	2022
Collection and issuance without approval from the regulatory authority	2	2	6
Fund Raising or Stock Issuing Fraud	3	8	10
Default in Settlement	0	0	0
Abnormal Trading and Manipulation of Stock Prices	13	12	11
Insider Trading	23	20	24
Irregular Transaction	1	2	6
Special Breach of Trust and Embezzlement	18	10	9
False Financial Reports	4	4	3
False lawyer or CPA certification	0	0	0
Accepting improper benefits by personnel in peripheral units of the securities market	0	0	0
Unauthorized operation of securities-related enterprise or business	21	19	24
Other forms of price manipulation	1	5	7
Stock price manipulation with unreliable information	0	1	0
Stock Price Manipulation in Other Manners	0	0	0
Illegal Private Placement	0	0	0
Illegal Merger and Acquisition	0	0	0

Graph 1.23 Comparison of the Types of Cases Violations of the Securities and Exchange Act in the Past Three Years



2. Major Cases: (listed under Corporate Anti-Corruption)

(XIV) Violations of the Banking Act Cases

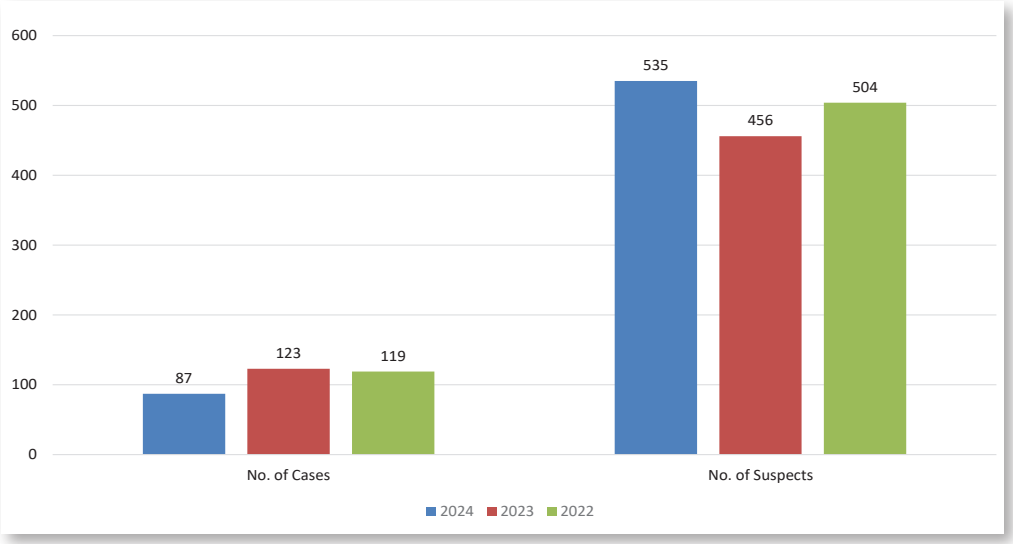
1. Data Comparison:

In 2024, a total of 87 cases were referred for violations of the Banking Act, representing a decrease of 29.27% compared to 123 cases in 2023, and a decrease of 26.89% compared to 119 cases in 2022. There were 535 suspects involved, showing a 17.32% increase from 478 suspects in 2023, and a 6.15% increase from 504 suspects in 2022. The total amount involved reached NT$116,500,535,912, which is a 4.14% decrease from NT$121,532,283,881 in 2023, but a 94.14% increase from NT$60,071,976,56 in 2022. (See Tables 1.03, 1.04, and 1.24, and Graph 1.24 for details)

Table 1.24 Comparison of the Number of Cases and Suspects Violating the Banking Act in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	87	535
2023	123	456
2022	119	504

Graph 1.24 Comparison of the Number of Cases and Suspects Violating the Banking Act in the Past Three Years



Case types:

(1) Illegal money siphoning: 52 cases.

(2) Transactions conducted for domestic and remittance businesses without the approval of the government: 29 cases.

(3) Breach of trust by personnel of financial institutions (also listed as Corporate Corruption Cases): 2 cases.

(4) Fraudulent solicitation for money from financial institutions: 4 cases.

(5) Receiving improper interest by personnel of financial institutions (also listed as Corporate Corruption Cases): 0 case.

(6) Illegal loans released by personnel of financial institutions (also listed as Corporate Corruption Cases): 0 cases.

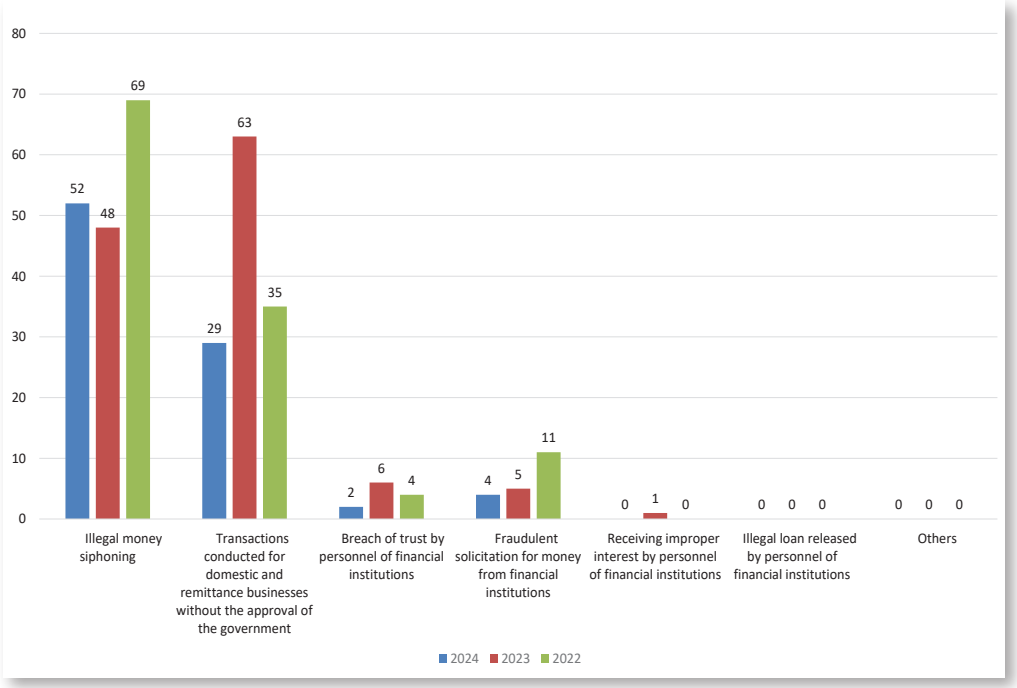
(7) Others: 0 cases.

(See Table 1.25 and Graph 1.25)

Table 1.25 Comparison of the Types of Cases of Violating the Banking Act in the Past Three Years

Type	2024	2023	2022
Illegal Money Siphoning	52	48	69
Transactions conducted for domestic and remittance businesses without the approval of the government	29	63	35
Breach of Trust by Personnel of Financial Institutions	2	6	4
Fraudulent Solicitation for Money from Financial Institutions	4	5	11
Receiving Improper Interest by Personnel of Financial Institutions	0	1	0
Illegal Loan Released by Personnel of Financial Institutions	0	0	0
Others	0	0	0

Graph 1.25 Comparison of the Types of Cases of Violating the Banking Act in the Past Three Years



2. Major Cases:

(1) Xu ◯ Company Chairman Chen ◯ Shu and others suspected of violating the Banking Act

Chen ◯ Shu, the chairman of Xu ◯ Company, along with other executives of the company, were aware that the debts listed on Xu ◯ Company's platform were fictitious, created using forged loan agreements bearing pre-printed borrower signatures and dishonored checks stamped with borrower seals. With the intent to commit fraud and illegally operate banking business, Chen ◯ Shu and others established Xu ◯ Company. Chen ◯ Shu then recruited Singaporean national Lee ◯ Hsing to serve as the person in charge and borrower of S ◯ Company. Together, Chen ◯ Shu and Lee ◯ Hsing discussed the contents of "Credit Memos" and "Loan Agreements," forging borrower signatures such as those of ◯ Company representatives, and created loan contracts with credit lines ranging from USD 2 million to USD 20 million. Subsequently, Chen ◯ Shu, based on Xu ◯ Company's current cash position, the amount of debt preordered by members, and Lee ◯ Hsing's funding needs, would request scanned images of checks representing the needed funds. Lee ◯ Hsing would then issue fake,

non-negotiable checks to the borrowers. Chen ○ Shu instructed employees to upload these debt investment schemes to Xu ○ Company's website by converting the USD amount into the corresponding TWD face value, using the applicable exchange rate. They promoted their business model to the general public as "providing a platform to match members with professional financing institutions, for the transfer of SME debts" and claimed to only "offer matching services for members to subscribe to debts," charging "a 10% service fee from earnings, and a TWD 30 withdrawal fee per transaction."

To attract investment, they further advertised phrases such as "Buyback contracts for defaulted debts," "Monthly interest payments to subscribing members," and "Principal repaid at maturity." After listing the debts, they also prepared "Cash Level Estimate" tables including fields such as “custodial account balance (actual bank balance from member investments and foreign exchange),” “expected inflows,” “expected outflows (including projected withdrawals, commissions, etc.),” “total account cash,” “total platform balance,” and “cash gap (total account cash - total platform balance),” and provided these estimates to Chen ○ Shu and others.

Chen ◯ Shu used these to estimate the size of new debt listings, or the amounts needed to wire abroad to shell companies, using new investments to repay old debts in a Ponzi-like scheme to falsely maintain the appearance of regular repayments. Since 2018, Chen ◯ Shu and his associates hosted public investment briefings across Taiwan, using slogans such as "Debt assignment and purchase," "Monthly fixed returns with principal repaid at maturity," and "Annual return rates of 7% to 12%", to attract the public to invest in Xu ◯ Company's "debt assignment programs." Investors were promised monthly interest payouts of 7% to 12% and full repayment of principal upon maturity. Thousands of investors were drawn to register and purchase debts on the Xu ◯ online platform. Between July 17, 2014 and July 10, 2023, the scheme raised a total of TWD 7,351,862,718. The case was investigated and referred by the Taichung City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taichung District Prosecutors Office.

(2) Taiwan Fang ◯ Company's Ying ◯ Yang suspected of violating the Banking Act and related offenses

Ying ◯ Yang, the person in charge of Taiwan Fang ◯ Company, was responsible for the company's

operations and decision-making, including managing the administrative team and handling financial flows. Together with other accomplices, they knowingly arranged for nominee companies to appear as the sellers on the written contracts for the sale of Cambodian real estate debt offered by Taiwan Fang ◯ Company. In reality, there were no actual construction projects or real estate being sold for investment. With the intent to unlawfully benefit themselves or third parties through aggravated fraud and illegal banking activities, from December 2016 onwards, they held public investment briefings at Taiwan Fang ◯ Company's lounge in Taipei and various business hotels across Taiwan, as well as on the YouTube streaming platform. During these sessions, they provided materials such as "Illustrated Explanations," "Sales Supplementary Information," "Sales Handouts," "Fang ◯ New Project 2-Year PPT," "Fang ◯ New Project 3-Year PPT," and "Fang ◯ Quick Guide" for their sales staff to explain the Cambodian real estate investment schemes offered by the company to the general public. These schemes promised investment terms of 2, 3, or 5 years, during which investors would receive a quarterly "royalty" payment ranging from

1.5% to 5% (equivalent to an annual rate of 6% to 20%), with a guaranteed return of principal at the end of the term. Additionally, investors were promised a premium buyback of their principal: 4% for 2-year terms, 6% for 3-year terms, and either 10% or 40% for 5-year terms. These false promises misled 7,421 investors into subscribing to the Cambodian property rights schemes, resulting in the illegal raising of a total of TWD 9,782,171,200 from the general public. The case was investigated and referred by the Taichung City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taichung District Prosecutors Office.

(3) Xiang ◯ Company's Ho ◯ Zong and others suspected of violating the Banking Act

In February 2019, Ho ◯ Zong established Xiang ◯ Company and, together with Lin ◯ Xian and others, conspired with the intent to initiate, lead, operate, and direct a criminal organization and to conduct business equivalent to quasi-deposit-taking activities as defined under the Banking Act. Ho ◯ Zong was responsible for Xiang ◯ Company's loan operations targeting domestic small and medium-sized enterprises (SMEs), while Lin ◯ Xian exercised actual control over the company's

personnel, operations, and finances. Lin ◯ Xian recruited Chen ◯ Wei and others to serve as sales agents and established a multi-level sales structure consisting of first- to fourth-tier agents. According to the structure formulated by Lin ◯ Xian, the agents were paid monthly bonuses based on a percentage of the investment funds they attracted: 3.25% for managers and senior first-tier agents, 2.7% for general first-tier agents, 2.3% for second-tier agents, 1.9% for third-tier agents, and 1.5% for fourth-tier agents. After deducting a 1% monthly interest payment to investors, the actual bonus percentages received were 2.25% for managers, 1.7% for first-tier agents, 1.3% for second-tier agents, 0.9% for third-tier agents, and 0.5% for fourth-tier agents. Specifically, managers would directly receive 2.25% of the investment funds they attracted and an additional 0.55% from the funds attracted by their first- to fourth-tier subordinates. First-tier agents would receive 1.7% from their own attracted funds and an additional 0.4% from their subordinates. Second-tier agents received 1.3% and 0.4% similarly; third-tier agents received 0.9% and 0.4%; fourth-tier agents only received 0.5% from their own recruited funds. Chen ◯ Wei and other sales agents

claimed to the public that Xiang ◯ Company operated in the corporate finance sector, lending capital to SMEs with financial needs. The company charged these SMEs monthly interest rates of 3.5% to 4.5%. Investors were told that they could entrust cash to Xiang ◯ Company's agents, and after matching with a suitable SME borrower, the company would pay the investor a monthly interest of 1% to 1.5% (equivalent to an annual interest rate of 12% to 18%), with the option to redeem the principal at any time. By the time the case was uncovered, the organization had illegally raised over NT$6,588,650,000. The case was investigated and referred by the Yunlin County Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taichung District Prosecutors Office.

(4) Zhao ◯ Company Responsible Person Liu ◯ Hua and Others Suspected of Illegal Fundraising in Violation of the Banking Act

Liu ◯ Hua and Zeng ◯ Ming engaged in the illegal sale of offshore financial products without approval from the competent authority in Taiwan. In May 2010, they registered Zhao ◯ Company, with Zeng ◯ Ming listed as the registered representative while Liu ◯ Hua was

the actual person in charge. They recruited Chen ○ Yu as the administrative director, who later recruited Chen ○ Hua to serve as deputy administrative director and chief bookkeeper. Subsequently, they recruited a total of 133 sales personnel including Yan ○ Fang to join this illegal fundraising group. Salespersons such as Yan ○ Fang promoted and sold offshore financial products—such as notes and funds issued by companies A ○ , C ○ , ○ L, ○ M, I ○ , S ○ , and M ○ — which were not approved by the Financial Supervisory Commission (FSC). They falsely promised annual returns of 8% to 15%, claiming that these products carried no risk or extremely low risk. Most of the products were structured to return the principal upon maturity along with promised returns, thereby attracting unspecified investors to invest. Once investors decided to proceed, Zhao ○ Company salespersons, including Yan ○ Fang, would accompany or assist them in opening accounts in Hong Kong, or arranging for notarized account openings. Investors were instructed to remit funds for purchasing the aforementioned offshore financial products via foreign currencies, such as USD, EUR, JPY, or AUD, to designated bank accounts. Zhao ○ Company then

provided account statements or gave investors access to an online platform to check investment performance. The company collected commissions and referral fees through this method, and thereby continuously operated an offshore investment advisory business. Starting in February 2023, numerous investors realized they could not redeem their invested principal or interest, resulting in complete financial losses. This eventually brought the illegal activities to light. Zhao ◯ Company had solicited investments from a total of 17,618 individuals in Taiwan, raising a total of USD 6,536,724,394.03—equivalent to approximately NTD 209,534,700,450. Furthermore, in order to evade detection by law enforcement, Liu ◯ Hua and Zhao ◯ Company's executives, financial staff, and sales personnel deliberately avoided storing relevant case data at office locations. With the intention of concealing and laundering illegal proceeds, they exploited the opacity of offshore financial accounts—particularly those in Hong Kong and Singapore—which made it difficult to trace transaction details, balances, fund flows, and ill-gotten gains. Every new member of the fundraising group was required to provide an offshore account in their name or that of a family member or friend, to

receive illegal commissions. Alternatively, they disguised these commissions as returns from investing in "C ◯◯ Currency Funds" to create a false impression that they were investors in financial products issued by companies like A ◯ . These methods were used to hide the source of illegally obtained commissions, which were then funneled back into Taiwan through unknown channels for luxury spending or used to purchase luxury vehicles and real estate. The case was investigated and referred by the Taipei City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taipei District Prosecutors Office.

(5) San ◯ Company Responsible Person Yang ◯ Zhong and Others Suspected of Underground Remittance in Violation of the Banking Act

Yang ◯ Zhong, the person in charge of San ◯ Company, clearly understood that foreign exchange services are restricted to banks and may not be conducted by unauthorized entities. Nevertheless, from December 2019 to June 2023, he conspired with Xu ◯ Ting of Jia ◯ Company and others with the intent to operate an underground remittance network between Taiwan and Indonesia. They independently developed a mobile

application called “T ◯ K ◯ IND ◯ ” to carry out cross-border instant remittance services between the two countries. Yang ◯ Zhong integrated the “T ◯ K ◯ IND ◯ ” app with the payment collection systems of Taiwan’s four major convenience store chains. This allowed foreign migrant workers to input their “designated account” in Indonesia and the “remittance amount” into the app, which would then generate a payment barcode. Workers could then use this barcode to make payments at any of the convenience stores. The funds collected were temporarily stored in a Mega Bank trust account and later withdrawn by Jia ◯ Company staff on business days for transfer to Jia ◯ Company’s account at Sunny Bank. At the same time, Yang ◯ Zhong and Xu ◯ Ting maintained a pool of funds in Indonesian bank accounts as local liquidity reserves. They granted backend access of the “T ◯ K ◯ IND ◯ ” app to partnered Indonesian private financial firms. These firms were instructed to monitor the backend of the app and, upon detecting a successful payment at a Taiwan convenience store by a migrant worker, would immediately transfer the equivalent amount in Indonesian rupiah to the worker’s designated bank

account in Indonesia. As a result, for those who used the app to remit money to Indonesia, the funds were typically received in the Indonesian account within 5 minutes to 2 hours after completing the convenience store payment in Taiwan. By operating this cross-border currency exchange mechanism, Yang ◯ Zhong and his associates handled a total of NT$7,041,371,605 in underground remittance transactions. There were 922,043 payment instances made by foreign workers through the four convenience store chains. With a handling fee of NT$150 per transaction, the total amount of fees collected reached NT$138,306,450. The case was investigated and referred by the New Taipei City Field Office of MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

(6) Hui ◯ Company Responsible Person Zhan ◯ Cheng and Others Suspected of Underground Remittance in Violation of the Banking Act

Zhan ◯ Cheng is the responsible person of Hui ◯ Company; Wu ◯ Hui, Zhan's spouse, is also the responsible person of Li ◯ Company; Wu ◯ Hao serves as the Chief Operating Officer of Hui ◯ Company. Beginning in July 2020, without obtaining approval from

the competent authority—the Financial Supervisory Commission (FSC)—Zhan and his associates jointly developed a mobile app named "F ◯ Pay" under Hui ◯ Company and Li ◯ Company, offering small-sum remittance services. A service fee of NT$99 or NT$149 was charged for each remittance. The app targeted and solicited foreign migrant workers to download and use it. Users entered the remittance amount into the F ◯ Pay app, which then automatically calculated the amount in Philippine pesos based on an internal exchange rate. The app generated a payment barcode, which users took to any of the four major convenience store platforms in Taiwan to complete payment. Hui ◯ Company then collaborated with banks and operators in the Philippines to remit the equivalent amount of foreign currency into the user's designated bank account in the Philippines or, alternatively, arranged for the equivalent amount of pesos to be delivered in cash to the recipient designated by the user within the Philippines. Through this method of collecting and transferring funds, the group carried out cross-border currency exchange operations—constituting illegal underground remittance activity. According to statistics, from July 2020 to November

4, 2022, Zhan ○ Cheng and others, through Hui ○ Company's bank accounts, illegally transferred a total of NT$4,064,823,137. During this period, they earned NT$70,599,060 in service fees. The case was investigated and referred by the Taipei City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taipei District Prosecutors Office.

(XV) Violation of the Company Act

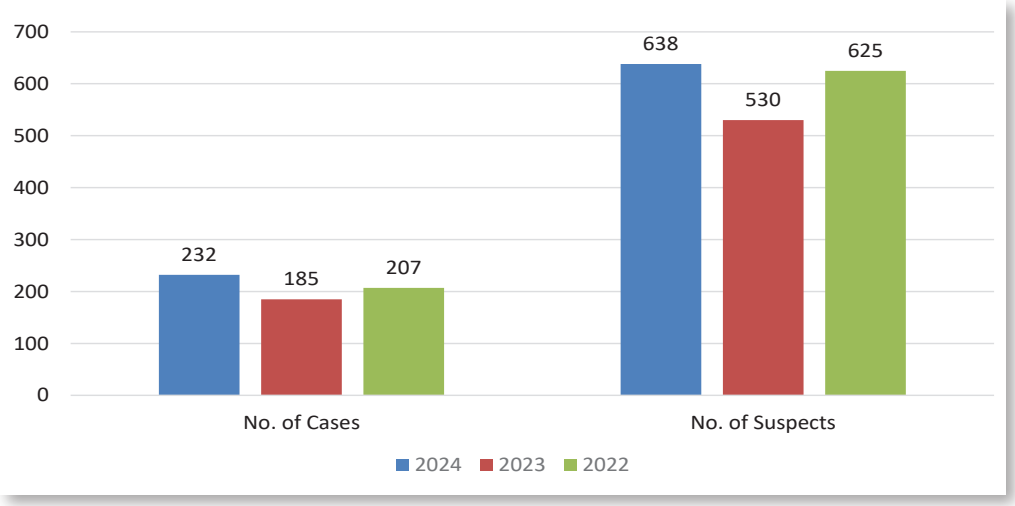
1. Data Comparison:

In 2024, a total of 232 cases involving violations of the Company Act were referred, representing an increase of 25.41% compared to 185 cases in 2023, and a 12.08% increase compared to 207 cases in 2022. There were 638 suspects, an increase of 20.38% over the 530 suspects in 2023 and 2.08% more than the 625 suspects in 2022. The amount involved totaled NT$1,478,233,098, showing a significant 202.27% increase from NT$489,050,046 in 2023, and a 6.86% increase compared to NT$1,383,356,273 in 2022. (See Tables 1.03, 1.04, and 1.26, and Graph 1.26 for details)

Table1.26 Comparison of the Number of Cases of Violation of the Company Act and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	232	638
2023	185	530
2022	207	625

Graph 1.26 Comparison of the Number of Cases of Violation of the Company Act and the Suspects in the Past Three Years



2. Major Cases: Omitted.

(XVI)Violations of the Business Entity Accounting Act Cases

1. Data Comparison:

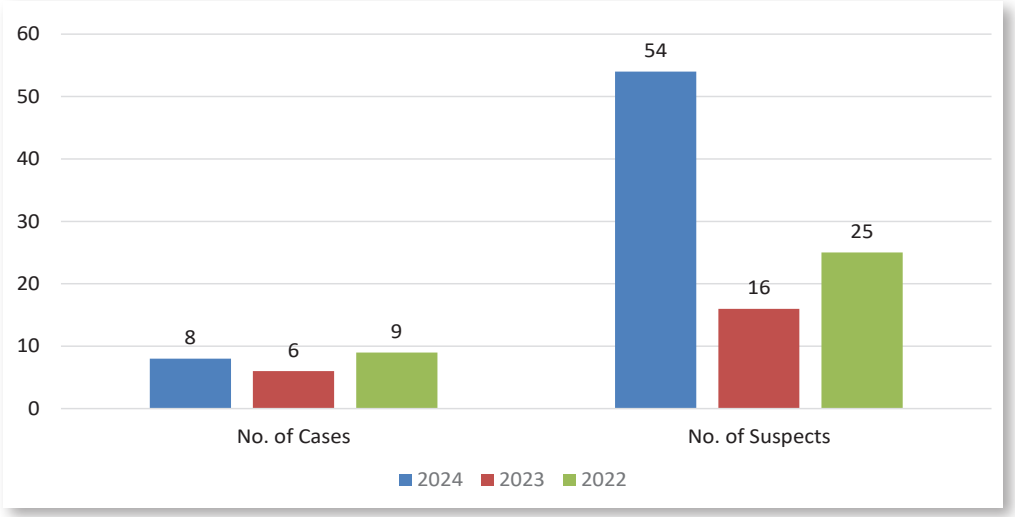
In 2024, a total of 8 cases involving violations of the Business Entity Accounting Act were referred, representing a 33.33% increase compared to 6 cases in 2023, but an 11.11% decrease compared to 9 cases in 2022. There were

54 suspects, showing a significant 237.5% increase from 16 suspects in 2023 and a 116% increase from 25 suspects in 2022. The amount involved totaled NT$785,422,765, which is a 387.44% increase over NT$161,132,658 in 2023, and a 151.59% increase compared to NT$312,182,468 in 2022. (See Tables 1.03, 1.04, and 1.28, and Graph 1.28 for details)

Table 1.28 Comparison of the Number of Cases of Violation of the Business Entity Accounting Act and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	8	54
2023	6	16
2022	9	25

Graph 1.28 Comparison of the Number of Cases of Violation of the Business Entity Accounting Act and the Suspects in the Past Three Years



2. Major Cases: Omitted.

(XVII) Violations of the Fair Trade Act Cases

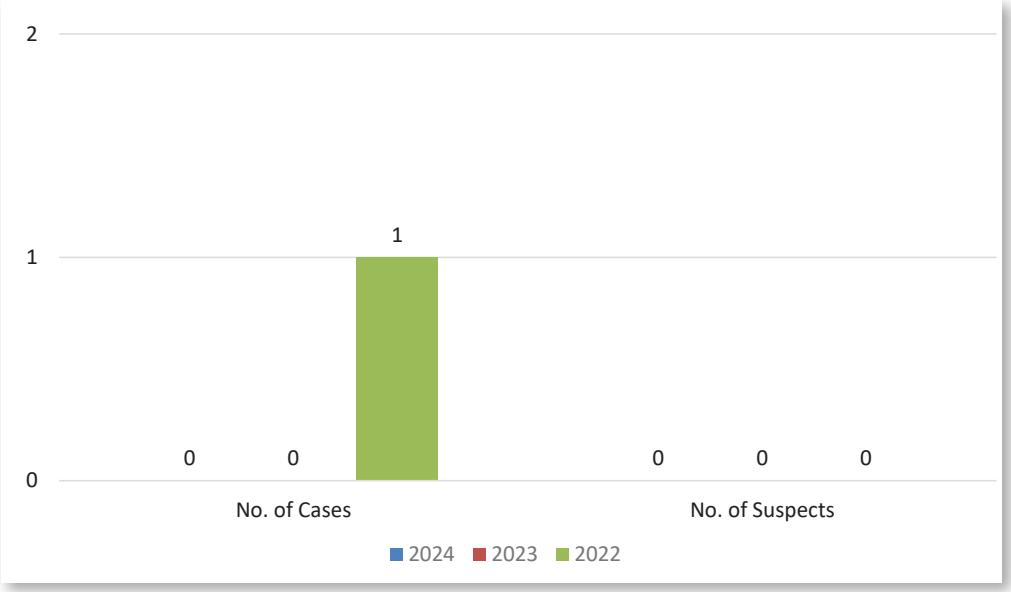
1. Data Comparison:

In 2024, 0 cases of violations of the Fair Trade Act were referred, showing no change from 0 cases in 2023 and a decrease compared to 1 case in 2022; 0 suspects were involved, with no change from 0 suspects in both 2023 and 2022; the amount involved was NT$0, with no change from NT$0 in both 2023 and 2022. (See Tables 1.03, 1.04, and 1.29, and Graph 1.29 for details)

Table 1.29 Comparison of the Number of Cases of Violations of the Fair Trade Act and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	0	0
2023	0	0
2022	1	0

Graph 1.29 Comparison of Cases and Suspects Involved in Fair Trade Act Violations over the Past 3 Years



2. Major Cases: Omitted.

(XVIII) Violations of the Futures Trading Act Cases

1. Data Comparison:

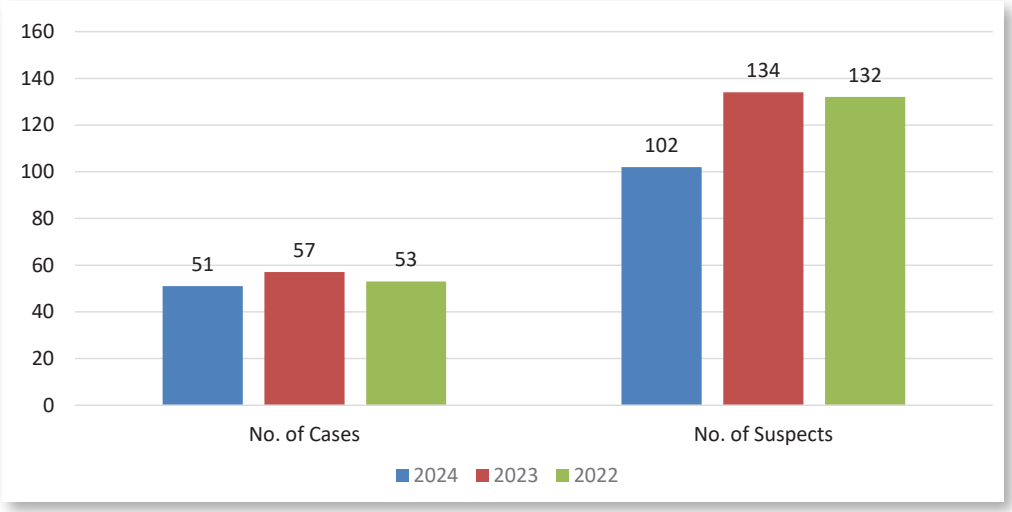
In 2024, 51 cases of violations of the Futures Trading Act were referred, representing a decrease of 10.53% from 57 cases in 2023 and a decrease of 3.77% from 53 cases in 2022; 102 suspects were involved, showing a decrease of 23.88% from 134 in 2023 and a decrease of 22.73% from 132 in 2022; the amount involved totaled NT$1,863,076,755, a decrease of 97.97% from NT$91,876,758,706 in 2023 and a

decrease of 41.18% from NT$3,167,532,292 in 2022. (See Tables 1.03, 1.04, and 1.30, and Graph 1.30 for details)

Table 1.30 Comparison of the Number of Cases of Violations of the Futures Trading Act and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	51	102
2023	57	134
2022	53	132

Graph 1.30 Comparison of the Number of Cases of Violations of the Futures Trading Act and the Suspects in the Past Three Years



2. Major Cases:

Huang ◯ -Yu Suspected of Violating the Futures Trading Act

Tu ◯ -Hua was the head of an underground futures trading operation. Fully aware that futures merchants must obtain licenses issued by the competent authority, the Financial Supervisory Commission (FSC), before engaging in business, Tu nonetheless conspired to illegally operate a futures trading business. Starting in 2014, Tu hired Huang ◯ -Yu and others as on-site managers and back-office staff at a monthly salary of NT$30,000. He selected an unspecified location near the Shuinan Market in Xitun District, Taichung City as the business site. He also recruited sales agents (referred to as "agents") with unknown real names and identities, using LINE nicknames such as “Jim Carrey,” “Wei De-Sheng,” and “Du De-Wei.” These agents solicited investment from the general public through cold calls using landlines and social media promotion, using sales pitches such as “no initial deposit required” and “no margin needed.” Individuals could become members by filling out basic personal information, and providing bank accounts for deposit and withdrawal. They could then trade futures contracts either independently through the “T ◯ 2” online

platform (futures trading website: tt ◯ .net), referred to as "online clients," or by placing orders through phone calls to “04- ◯ ”, or contacting Huang ◯ -Yu and other staff via LINE, referred to as "manual clients." The futures contracts were based on indices such as the Taiwan Capitalization Weighted Stock Index (TAIEX), the Dow Jones Industrial Average, and the NASDAQ. The price movement of these indices on the trading day determined profits or losses. Trades were measured in units called “kou (□),” with each point of price fluctuation valued at NT$200 per kou. An additional NT$200 handling fee was charged per kou at the time of order placement. If the closing price exceeded the client’s purchase price, the client profited by the price difference per kou; if the closing price was lower, the client incurred a loss. These illegal futures trades essentially involved placing buy/sell bets between the clients and the operators without actually executing trades on any legitimate futures exchange. When client profits or losses accumulated to a certain threshold (i.e., the deposit amount), clients incurring losses were instructed by phone or LINE to deposit funds into bank accounts held by Huang ◯ -Yu and others. For clients who gained profits, the payouts were made from those staff members’ accounts to the client’s designated accounts. The staff compiled daily

to monthly profit and loss records into "monthly reports," which were then sent via LINE to an accountant known only by the nickname "NaNa" and to Tu ◯ -Hua. From 2024 onward, the group began using virtual accounts under the third-party payment platform "Beyond Points" (formerly known as "PerfectPay") to handle deposits and withdrawals. From February 2023 to July 2024, Tu ◯ -Hua and five others jointly operated this underground futures trading room, amassing illegal deposits totaling NT$306,399,027 and actual profits of NT$89,020,645. The case was investigated and referred by the Taichung City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taichung District Prosecutors Office.

(XIX) Violations of the Insurance Act Cases

1. Data Comparison:

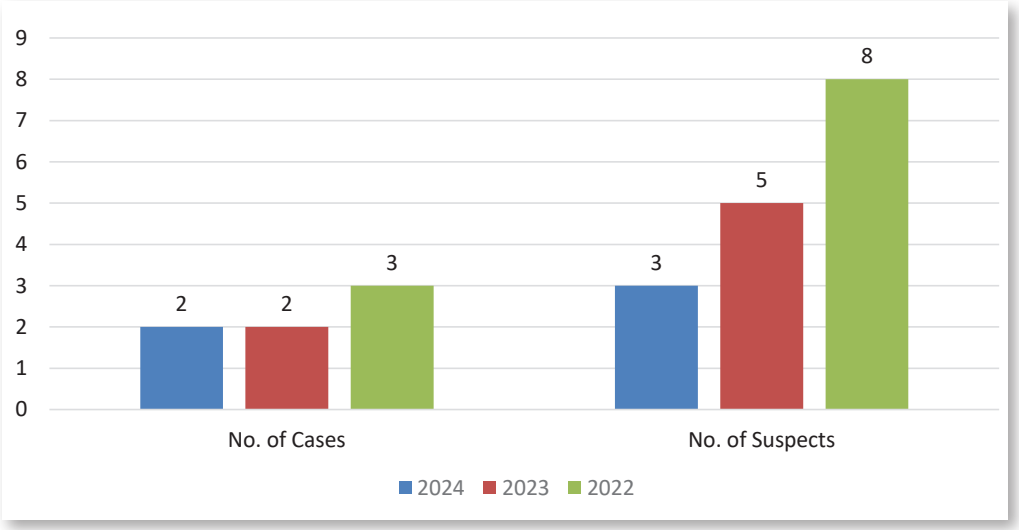
In 2024, a total of 2 cases involving violations of the Insurance Act were referred for prosecution, showing no change compared to 2023 (2 cases), but a decrease of 33.33% compared to 2022 (3 cases). There were 3 suspects involved, representing a 40% decrease from 2023 (5 suspects) and a 62.5% decrease from 2022 (8 suspects). The total amount involved in these cases was NT$119,526,333, which is a 55.46% decrease from 2023 (NT$268,365,440) and a 22.95%

decrease from 2022 (NT$155,134,182). (See Tables 1.03, 1.04, and 1.31, and Graph 1.31 for details)

Table 1.31 Comparison of the Number of Cases and Suspects of Violating the Insurance Act in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	2	3
2023	2	5
2022	3	5

Graph 1.31 Comparison of the Number of Cases and Suspects of Violating the Insurance Act in the Past Three Years



2. Major Cases:

Wu◯-Chin of Shin◯ Life and Others Suspected of Violating the Securities and Exchange Act

Wu ◯ -Chin and 14 others, while serving as responsible persons or employees of publicly listed Shin ◯ Life, were legally obligated to perform their duties with the care of a good administrator and in good faith, always working in the best interests of the company. However, from 2019 to 2022, they allegedly conspired with Wang ◯ -Chan, chairman of Chieh ◯ Hotel, and another individual to unlawfully benefit themselves or others through the following acts of breach of trust: (1) They concealed the fact that Wu ◯ -Chin was a related party to Shin ◯ Company, Chieh ◯ Company, and Chieh ◯ Hotel, and caused Hsin ◯ Life to go beyond the scope of its original lease agreement with Shin ◯ Company by making it bear the cost of an added HVAC installation amounting to NT$25.08 million. (2) They caused Shin ◯ Life to exceed the terms of its lease with Chieh ◯ Company, making it pay NT$122.69 million in additional project costs. (3) Though aware that rental income from Building B of Chieh ◯ Tower rightfully belonged to Shin ◯ Life, they processed 1,407 short-term rental transactions through the credit card terminal of Chieh ◯ Hotel (which was being

managed on behalf of Shin ◯ Life), receiving payments from Shin ◯ Life affiliates and Hsin ◯ Clinic personnel. This caused Shin ◯ Life a financial loss of NT$4.7838 million. (4) They transferred the cost of breakfast ingredients for Chieh ◯ Hotel guests staying in Building C—costs which should have been borne by Chieh ◯ Hotel—to Shin ◯ Life, resulting in a further loss of NT$1.3581 million. (5) Due to these breaches of trust, the Financial Supervisory Commission (FSC) imposed a fine of NT$3 million on Shin ◯ Life. In total, Shin ◯ Life suffered significant damages amounting to NT$156.911902 million. Wu ◯ -Chin and others are suspected of committing aggravated breach of trust under the Securities and Exchange Act. The case was investigated and referred by the Taipei City Field Office and prosecuted by the New Taipei District Prosecutors Office.

(XX) Offences Against Agriculture, Industry and Commerce Cases

1. Data Comparison:

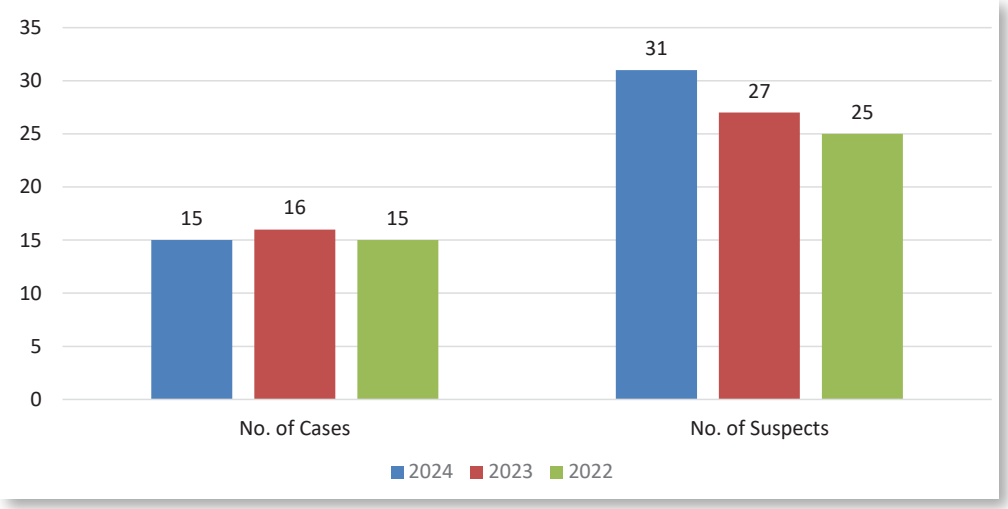
In 2024, 15 cases involving offenses against agriculture, industry, and commerce were referred, representing a decrease of 6.25% compared to 16 cases in 2023, and no change compared to 15 cases in 2022. There were 31 suspects, an increase of 14.81% compared to 27 suspects in 2023, and a 24% increase compared to 25 suspects in 2022. The amount

involved totaled NT$84,005,452, which represents a 95.38% decrease compared to NT$1,819,704,151 in 2023, and a 29.26% decrease compared to NT$118,753,445 in 2022. (See Tables 1.03, 1.04, and 1.32, and Graph 1.32 for details)

Table 1.32 Comparison of the Number of Cases of Offences Against Agriculture, Industry and Commerce and the Number of Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	15	31
2023	16	27
2022	15	25

Graph 1.32 Comparison of Cases and Suspects Involved in Offenses Against Agriculture, Industry and Commerce over the Past 3 Years



2. Major Cases:

(1) Zhong ◯ Tea Company Suspected of Fraud in Selling Foreign Tea Leaves

Sun ◯ -Hsieh, the person in charge of Zhong ◯ Tea Company, operated a Facebook fan page named "Tea ◯ Marketplace" to sell Taiwanese high-mountain tea. Since an unspecified date in 2021, Sun ◯ -Hsieh knowingly purchased tea leaves from Wu ◯ Company, run by Lin ◯ -Ju, at a price of NT$150 per Taiwanese catty. The origin of these tea leaves was Vietnam, not Taiwan. Nevertheless, with the intent to deceive others and unlawfully enrich himself, Sun ◯ -Hsieh falsely labeled the origin of the tea leaves and used the internet to commit fraud. At his factory and place of business in Taichung City, he repackaged the Vietnamese tea leaves in 150g portions into vacuum-sealed generic bags labeled "Taiwan" as the place of origin, falsely presenting them as Taiwanese tea. Furthermore, one product labeled "Honey-Scented Oolong Tea" was displayed on the Facebook fan page, falsely advertised as being produced in "Lugu, Nantou." It was sold online at a price of NT$1,200 per 3 Taiwanese catties (1,800 grams). This caused unspecified consumers, misled by the information on the fan page,

to mistakenly believe the "Honey-Scented Oolong Tea" was a Taiwanese product. They made purchases of 6 catties, 3 catties, 3 catties, and 9 catties, respectively, using convenience store cash-on-delivery services. The collected payments were subsequently transferred by the collection agency into the bank account of Sun ◯ -Hsieh's spouse, resulting in illegal gains totaling more than NT$84 million. The case was investigated and referred by the Nantou County Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taichung District Prosecutors Office.

(2) Hong ◯ Company Suspected of Selling Imported Dried Fruits with False Labeling, and Related Offenses

Chang ◯-Yu was the actual person in charge of Hong ◯ Company. From January 2018 to July 25, 2023, with the intent to falsely label products, commit aggravated fraud, and sell adulterated or counterfeit food, Chang ◯-Yu imported taro chips, jackfruit chips, sweet potato chips, purple sweet potato chips, banana chips, and other vegetable and fruit chips from Vietnam. At the premises of Hong ◯ Company, the imported chips were mixed in various proportions with Taiwan-produced okra, mushrooms, snap peas, carrots, and dried apples to create

products such as “Mixed Vegetable Chips,” “Mixed Wild Vegetable Chips,” and “Mixed Fruit Chips,” which were repackaged into 35g, 70g, 160g, 165g, or 1kg packages. Alternatively, the imported chips were directly repackaged into 70g bags, which were then either placed into packaging labeled “Place of Origin: Taiwan” or affixed with stickers indicating the same. These products were sold to domestic businesses at prices ranging from NT$24 to NT$360 per bag or were marketed directly to unspecified consumers through Hong ◯ Company’s own website and on Shopee. The illegal profit amounted to approximately NT$690,000. The case was investigated and transferred by the Tainan City Field Division and resulted in deferred prosecution by the Prosecutor of the Taiwan Tainan District Prosecutors Office.

(3) Wei ◯ Company Responsible Person Li ◯ -Chieh, Suspected of Violating the Act Governing Food Safety and Sanitation

Li ◯ -Chieh, the person in charge of Wei ◯ Company, which had not completed the required factory registration or food business registration with the competent authority, during August to September 2023, together with his father Li ◯ -Ming, successively purchased a

total of 454 boxes (360 eggs per box, totaling 163,440 eggs) of in-shell fresh eggs imported from Thailand and Brazil via the National Animal Industry Foundation or directly from Tai ◯ Company, Chao ◯ Company, and Hsin ◯ Company. At the Wei ◯ Company premises, they carried out processing steps including visual inspection, washing, drying, candling, and packaging. Ignoring the fact that the actual expiration dates of these eggs ranged from September 7 to 14, 2023, they falsely labeled the expiration dates as September 21 to October 1, 2023, by applying a "+30 days from washing date" rule. They repackaged the eggs as "Guan ◯ Washed Fresh Brown Eggs," producing a total of 14,612 cartons (10 eggs per carton, totaling 146,120 eggs), and, under the commission of Guan ◯ Company, distributed them to various PX Mart branches in Taoyuan City and Yilan County for sale. As a result, the unsuspecting PX Mart and consumers were misled into believing that the "Guan ◯ Washed Fresh White Eggs" processed by Wei ◯ Company were within their valid shelf life and purchased and consumed them under that mistaken belief. The case was investigated and referred by the Taoyuan City Field Office of the MJIB, and prosecuted by the

Prosecutor of the Taiwan Taoyuan District Prosecutors Office.

(XXI) Violations of the Multi-Level Marketing Supervision Act Cases

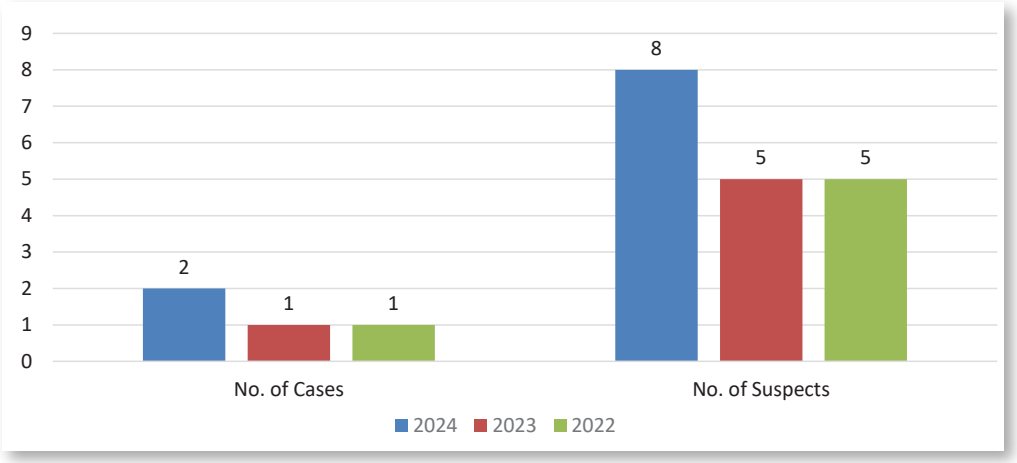
1. Data Comparison:

In 2023, the Bureau referred 1 case involving violations of the Multi-Level Marketing Supervision Act, the same as the 1 case in 2022 and 1 case in 2021. The number of suspects involved was 5, the same as the 5 suspects in 2022 and a 500% increase compared to 0 suspects in 2021. The amount of money involved was TWD207,150,879, a 7,337.99% increase compared to TWD2,785,040 in 2022, and a 6,564.7% increase compared to TWD 3,108,180 in 2021. (See Tables 1.03, 1.04, and 1.33, and Graph 1.33 for details)

Table 1.33 Comparison of the Number of Cases and Suspects in Violation of the Multi-Level Marketing Supervision Act in the Past Three Years

Year	No. of Cases	No. of Suspect
2024	2	8
2023	1	5
2022	1	5

Graph 1.33 Comparison of the Number of Cases and Suspects in Violation of the Multi-Level Marketing Supervision Act in the Past Three Years



2. Major Cases: Omitted.

(XXII) Other Economic Crime Cases

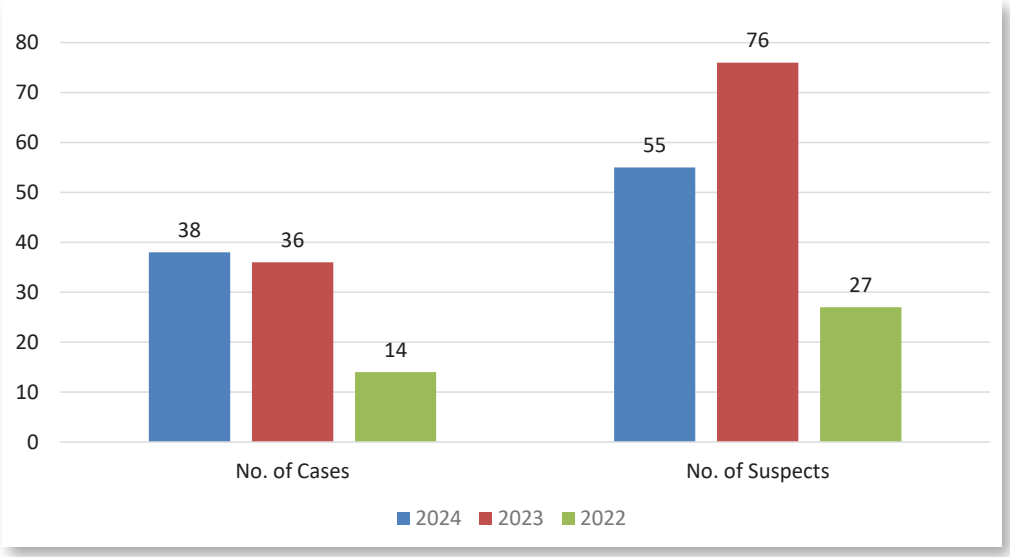
1. Data Comparison:

In 2024, 38 cases of other economic crimes were referred, representing a 5.56% increase compared to 36 cases in 2023, and a 171.43% increase compared to 14 cases in 2022. There were 55 suspects, a 27.63% decrease compared to 76 suspects in 2023, but a 103.7% increase compared to 27 suspects in 2022. The amount involved totaled NT$286,041,470, reflecting an 88.09% decrease compared to NT$2,402,401,675 in 2023, but a 775.28% increase compared to NT$32,680,013 in 2022. (See Tables 1.03, 1.04, and 1.27, and Graph 1.27 for details)

Table 1.27 Comparison of the Number of Other Economic Crime Cases and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	38	55
2023	36	76
2022	14	27

Graph 1.27 Comparison of the Number of Other Economic Crime Cases and the Suspects in the Past Three Years



2. Major Cases:

Chen ◯ -Li and Others, Suspected of Violating the Human Organ Transplant Act

Chen ◯ -Li, formerly a surgeon at the Organ Transplant

Center of Chi ◯ Christian Hospital, became acquainted with Zang ◯ -Jin, president of Qingdao University Affiliated Hospital in Mainland China during a visit, thereby gaining knowledge of organ transplant channels in China. Lin ◯ -Lan, a former nurse, began working as an organ transplant broker after meeting Ming ◯ -Zi, chief physician at The Third Xiang ◯ Hospital of Central South University, and was responsible for coordinating between Chen ◯ -Li and Xiang ◯ Third Hospital. Hung ◯ -Tsun (alias “Xiao Hung") was an underground remittance operator, helping transfer intermediary fees paid by transplant patients to Mainland China via underground banking, and remitting Chen ◯ -Li’s earnings from brokering transplants in China back to Taiwan. Chen ◯ -Li and others were fully aware that organ transplants or the offering, obtaining, of organs should be done without compensation, and that the sale and brokerage of organs for profit is strictly prohibited. Nonetheless, from 2016 to 2019, they jointly conspired to profit from arranging for Taiwanese nationals to travel to China for liver and kidney transplants. Chen ◯ -Li, leveraging his position at Chi ◯ Christian Hospital, referred transplant-seeking patients such as Lin ◯ -Hsien (and nine others) to Lin ◯ -Lan, who coordinated with Xiang ◯ Third Hospital to confirm donor (live organ)

availability. Lin ◯ -Lan then discussed transplant intentions, costs, travel arrangements, and post-operative care with the patients or their families. Hung ◯ -Tsun subsequently used underground banking methods to handle the intermediary payments and divide the illegal proceeds. Through this arrangement, they facilitated the illegal transplant of livers and kidneys in China for Taiwanese patients, charging NT$6 million for liver and NT$3 million for kidney transplants and related services. The total illegal gains from brokering these transplants amounted to NT$51 million. The case was investigated and referred by the Central Mobile Team. The prosecutor of the Taiwan Changhua District Prosecutors Office granted a deferred prosecution.

II. General Crime Cases

Under the coordination and guidance of superior agencies such as the Executive Yuan, Ministry of Justice, and Taiwan High Prosecutors Office, this Bureau has continued, in response to social trends and current government policy priorities, to collaborate horizontally with relevant administrative agencies, including the Ministry of Health and Welfare and the Ministry of Agriculture. We have planned and executed special projects such as the “Campaign Against Crimes Affecting People’s Livelihood,” “Project for Inspecting Foreign Tea Mixed as Taiwan Tea,” “Project for Cracking Down on Illegal Use of Sudan Red

Dye," "Crackdown on Substandard Meat and Food Products," and "Campaign for Strengthening Crackdown on Counterfeit and Inferior Medicines," among others. These initiatives focus on investigating violations of the Act Governing Food Safety and Sanitation, the Pharmaceutical Affairs Act, the Medical Devices Act, and other laws concerning public health and epidemic prevention.

In 2024, a total of 86 general criminal cases were referred for prosecution, representing a decrease of 18.1% compared to 105 cases in 2023, and a decrease of 47.56% compared to 164 cases in 2022. The number of suspects was 108, a decrease of 4.42% from 113 in 2023, and a decrease of 53.04% from 230 in 2022. The total value of the cases amounted to NT$351,470,578, an increase of 274.7% from NT$93,801,240 in 2023, and a decrease of 13.61% compared to NT$406,826,706 in 2022. (See Tables 1.03, 1.04, 1.34, and 1.35, and Graphs 1.02-2, 1.34, and 1.35 for details)

Table 1.34 Comparison of the Number of General Crime Cases and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	86	108
2023	105	113
2022	164	230

Graph 1.34 Comparison of the Number of General Crime Cases and the Suspects in the Past Three Years

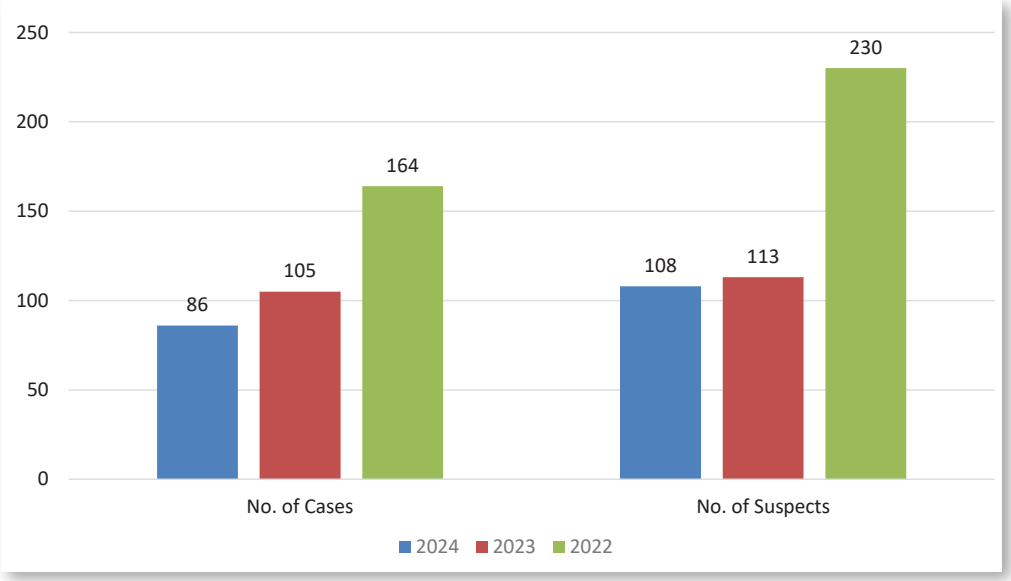
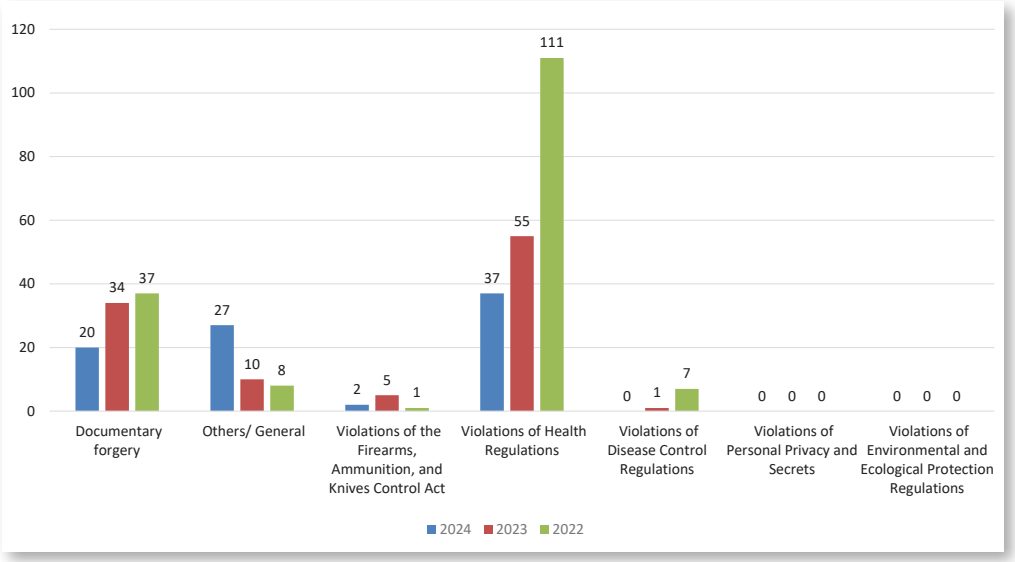


Table 1.35 Comparison of the Types of General Crime Cases in the Past Three Years

Type	2024	2023	2022
Documentary Forgery	20	34	37
Other/General	27	10	8
Violations of the Firearms, Ammunition, and Knives Control Act	2	5	1
Violations of Health Regulations	37	55	111
Violations of Disease Control Regulations	0	1	7
Violations of Personal Privacy and Secrets	0	0	0
Violations of Environmental and Ecological Protection Regulations	0	0	0

Graph 1.35 Comparison of the Types of General Crime Cases in the Past Three Years



- Documentary forgery: 20 cases, accounting for 23.26%; 24 suspects, accounting for 22.22%.
- Violation of the Firearms, Ammunition, and Knives Control Act: 2 cases, accounting for 2.23%; 6 suspects.
- Violations of Health Regulations: 37 cases, accounting for 43.02%; 56 suspects, accounting for 51.85%.
- Violation of Disease Control Regulations: 0 cases; 0 suspects.
- Violations of personal privacy and secrets: 0 cases; 0 suspects.
- Violations of Environmental and Ecological Protection Regulations: 0 cases; 0 suspects.
- Others: 27 cases, accounting for 31.4%; 28 suspects, accounting for 25.93%.

(I) Documentary Forgery Cases

1. Data Comparison:

In 2024, there were 20 documentary forgery cases, an 41.18% decrease compared to 34 cases in 2023, and a 45.95% decrease compared to 37 cases in 2022. The number of suspects involved was 24, a 14.29% increase compared to 21 suspects in 2023, and a 47.83% decrease compared to 46 suspects in 2022. The amount of money involved was TWD 610,617, a 6321.7% increase compared to TWD 95,000 in 2023, and a 68.22% decrease compared to TWD 19,193,456 in 2022.

2. Major Cases: Omitted.

(II) Violations of the Firearms, Ammunition, and Knives Control Act Cases

1. Data Comparison:

In 2024, the Bureau referred a total of 2 cases of Violations of the Firearms, Ammunition, and Knives Control Act, a 60% decrease compared to 5 case in 2023, and a 100% increase compared to 1 cases in 2022. The number of suspects involved was 6, a 20% increase compared to 5 suspects in 2023, and a increase compared to 0 suspects in 2022. The amount of money involved was TWD 0, the same as in 2023 and 2022.

2. Major Cases: Omitted.

(III) Violations of Health Regulations Cases

1. Data Comparison:

In 2024, a total of 37 cases involving violations of public health regulations were referred, representing a 30.19% decrease compared to 55 cases in 2023 and a 66.67% decrease compared to 111 cases in 2022. There were 56 suspects, marking a 24.32% decrease from 74 suspects in 2023 and a 65% decrease from 160 suspects in 2022. The amount involved in these cases totaled NT$250,845,558, showing a 169.67% increase compared to NT$ 92,915,420 in 2023, but a 34.93% decrease compared to NT$ 385,505,633 in 2022.

Case types:

(1) Pharmaceutical Affairs Act: 24 cases.

(2) Act Governing Food Safety and Sanitation: 6 cases.

(3) Health Food Control Act: 0 cases.

(4) Cosmetic Hygiene and Safety Regulation: 0 cases.

(5) Veterinary Drugs Control Act: 1 cases.

(6) Act on Agro-Pesticides Management: 2 cases.

(7) Communicable Disease Control Act: 0 cases.

(8) Medical Devices Act: 4 cases.

2. Major Cases:

(1) Hai ◯ Company's Li ◯ -Ting Suspected of Violating the Act Governing Food Safety and Sanitation

Li ◯ -Ting is the actual person in charge of eight companies, including Jia ◯ Company, Hai ◯ Company, Chu ◯ Company, Jin ◯ Company, Jie ◯ Company, Long ◯ Company, Guang ◯ Company, and Fu ◯

Company. He is also the registered responsible person, executive director, and general manager of Long ○ Company in China. Li ○ -Ting and his management team were fully aware that Sudan dyes are substances harmful to human health, and must not be added to food. They also knew that, since 2021, the aforementioned companies had repeatedly been found by the Ministry of Health and Welfare's Food and Drug Administration (hereinafter referred to as the "TFDA") to have imported chili pepper materials containing carcinogenic Sudan dyes during border inspections. Nevertheless, they conspired to import and sell substances harmful to human health, add Sudan dyes without approval from the central competent authority, and commit fraud. They repeatedly re-imported batches of chili powder found to contain Sudan III by the TFDA during customs sampling inspections and returned for export. To circumvent inspection, they used the names of group companies such as "Guang ○ Company" and "Jin ○ Company," which had not yet been flagged in border checks, to import chili powder which was highly likely to contain Sudan dyes, manufactured by Long ○ Company in China. They rerouted the products through Hong Kong before shipping to Taiwan, and deliberately mislabeled the manufacturer as F ○ Company or K ○ Company on customs documentation. Once the TFDA

granted written inspection approval, the goods were transported by an unaware logistics company to Jin ◯ Company's warehouse for storage, and subsequently sold to unsuspecting businesses across the country. Worse still, some downstream companies that purchased and tested the chili powder discovered the presence of Sudan dyes, and returned the goods to Jia ◯ Company. Despite being aware that the batch was contaminated with harmful Sudan dyes, Li ◯ -Ting neither destroyed the remaining stock of the same batch stored in the warehouse, nor notified other companies that had already received shipments. Instead, under continued criminal intent, he instructed Jin ◯ Company warehouse staff to ship out the returned goods, causing unsuspecting buyers to believe the chili powder was uncontaminated, and to pay for the products. The total illegal profit amounted to NT$18,940,542. The case was investigated and referred by the Kaohsiung City Field Division, Maritime Affairs Field Division, and prosecuted by the Prosecutor of the Taiwan Kaohsiung District Prosecutors Office.

(2) Gang ◯ Company Suspected of Violating the Pharmaceutical Affairs Act

Tsai ◯ -An is the actual person in charge of Gang ◯ Company. He was obligated to ensure that the tablet pharmaceutical products "KTTS Twin Shields Formula"

and "KTEI Eight Immortals Formula" (Chinese name: Jin Hua Traditional Chinese Medicine), which contain traditional Chinese medicinal ingredients such as Cornus officinalis (Shan Zhuyu), Glehnia littoralis (Sha Shen), Alisma plantago-aquatica (Ze Xie), Moutan cortex (Mu Dan Pi), and Fritillaria thunbergii (Zhe Bei Mu), comply with regulatory requirements. These ingredients are not listed by the Ministry of Health and Welfare (MOHW) as traditional Chinese medicinal materials permitted for simultaneous use in food, nor are they recognized as food ingredients on the MOHW Food and Drug Administration's “Food Ingredient Integration Inquiry Platform.” According to Article 39, Paragraph 1 and Article 56, Paragraph 1 of the Pharmaceutical Affairs Act, pharmaceutical products made from such ingredients and intended for export must be approved by the MOHW, and accompanied by export certificates before manufacturing or distribution. If manufactured without approval, they are considered counterfeit drugs under Article 20, Subparagraph 1 of the Pharmaceutical Affairs Act, and their manufacture, export, and sale are prohibited. Despite this, from July 2016 to September 2022, without obtaining the necessary manufacturing permit and export certificates from the competent authority, Tsai ○ -An instructed uninformed quality control and manufacturing

department employees of Gang ○ Company to follow the ingredient ratio specified by KPC Corporation (USA) to prepare materials and produce tablet pharmaceuticals. These were subsequently exported to the United States. In total, 2,228,820 tablets of Jin Hua Traditional Chinese Medicine were illegally manufactured, exported, and sold, generating sales revenue of NT$2,831,124. The case was investigated and transferred by the Tainan City Field Office and resulted in deferred prosecution by and prosecuted by the Prosecutor of the Taiwan Tainan District Prosecutors Office.

(IV) Violations of Disease Control Regulations Cases

1. Data Comparison:

In 2024, there were zero cases transferred for violations of the Disease Control Regulations, representing a decrease compared to one case in 2023 and seven cases in 2022. There were also zero suspects, showing a decrease from one suspect in 2023 and 11 suspects in 2022. The amount involved was NT$0, reflecting no change from 2023 but a decrease compared to NT$1,069,492 in 2022.

2. Major Cases: Omitted.

(V) Violations of Personal Privacy and Secrets Cases

1. Data Comparison:

In 2024, the Bureau referred 0 cases involving violations of personal privacy and secrets, the same as in 2023 and

2022. The number of suspects involved was 0, the same as in 2023 and 2022. The amount of money involved was TWD 0, the same as in 2023 and 2022.

2. Major Cases: Omitted.

(VI) Violations of Environmental and Ecological Protection Regulations Cases

1. Data Comparison:

In 2024, the Bureau referred 0 cases involving violations of Environmental Ecological Protection Law, the same as in 2023 and 2022. The number of suspects involved was 0, the same as in 2023 and 2022. The amount of money involved was TWD 0, the same as in 2023 and 2022.

2. Major Cases: Omitted. (Note: Similar cases have been transferred to the Agency of Integrity.)

(VII) Other General Crime Cases

1. Data Comparison:

In 2024, there were a total of 27 cases transferred for other general criminal offenses, marking a 170% increase compared to 10 cases in 2023 and a 237.5% increase compared to 8 cases in 2022. The number of suspects reached 28, up by 133.33% from 12 in 2023 and 115.38% from 13 in 2022. The amount involved totaled NT$94,524,403, reflecting an increase of 11,852.71% from NT$790,820 in 2023 and 8,833.2% from NT$1,058,125 in 2022.

2. Major Cases: Omitted.

IV. Corporate Anti-Corruption Efforts

On June 12, 2014, during its 3402nd Executive Yuan Meeting, the Executive Yuan instructed the Bureau to take preemptive measures and actively prevent corporate corruption and major economic crimes. Given the concealed nature of corporate corruption, it is difficult for outsiders to detect internal wrongdoings. To raise awareness among the public, businesses, and professional organizations about the severe harm caused by corporate corruption, the Bureau established the Corporate Anti-Corruption Section within the Economic Crime Prevention Department on July 16, 2014. The Bureau actively sought innovative approaches, starting with "empathy" to gradually build "partnerships" with businesses. This approach shifted from passively receiving reports and accusations after incidents of corporate misconduct to proactively sharing investigative experience and case studies with businesses. The aim was to educate employees, assist businesses in collaborating with relevant authorities, and leverage external resources provided by accountants and lawyers, such as legal knowledge, auditing, and consultation, to jointly prevent internal fraud, or detect criminal activity early on, thereby minimizing damage. Should misconduct still occur within a company, the collaborative relationship between the business and the Bureau would allow for a clear understanding of the cause and process of the misconduct through investigation, leading to improved

internal controls and prevention of loopholes. Sharing such cases with other businesses would also serve as a warning, and contribute to collective efforts in preventing similar incidents. To this end, the Bureau actively established contact points with major domestic enterprises, and continued to dispatch personnel or accept invitations to visit science parks, industrial zones, and key business associations. They engaged in exchanges with business executives, legal personnel, auditors, and employees. By the end of 2024, the Bureau had conducted 2,269 sessions, reaching 17,504 companies and over 168,782 participants, earning high recognition from the business community.

After the establishment of the Corporate Anti-Corruption Section, the Bureau categorized major economic crimes like stock market crimes, financial corruption, defalcation of assets, and misappropriation of trade secrets as corporate corruption cases, and strengthened its efforts in preventing and investigating such crimes.

I. Case Types

(I) Stock Market Crimes (Specific offense types under the Securities and Exchange Act)

1. Fund raising or stock issuing fraud (Article 20, Paragraph 1 of the Securities and Exchange Act)
2. Default in settlement (Article 155, Paragraph 1, Subparagraph 1 of the Securities and Exchange Act)
3. Abnormal trading and manipulation of stock prices (Article

155, Paragraph 1, Subparagraphs 3 to 5 of the Securities and Exchange Act)

4. Insider trading (Article 157-1 of the Securities and Exchange Act)
5. Irregular transactions (Article 171, Paragraph 1, Subparagraph 2 of the Securities and Exchange Act)
6. Special breach of trust and embezzlement (Article 171, Paragraph 1, Subparagraph 3 of the Securities and Exchange Act)
7. False financial reports (Article 20, Paragraph 2 and Article 174, Paragraph 1, Subparagraph 5 of the Securities and Exchange Act)
8. False lawyer or CPA certification (Article 174, Paragraph 2 of the Securities and Exchange Act)
9. Stock price manipulation with unreliable information (Article 155, Paragraph 1, Subparagraph 6 of the Securities and Exchange Act)
10. Stock price manipulation in other manners (Article 155, Paragraph 1, Subparagraph 7 of the Securities and Exchange Act)
11. Illegal private placement (Article 43-6, Paragraph 1 of the Securities and Exchange Act)
12. Illegal merger and acquisition (Article 43-1, Paragraphs

2 and 3, and Article 43-5, Paragraphs 2 and 3 of the Securities and Exchange Act)

(II) Financial Corruption (Specific offense types under the Banking Act)

1. Breach of trust by personnel of financial institutions (Article 125-2 of the Banking Act)
2. Receiving improper interest by personnel of financial institutions (Articles 35 and 127 of the Banking Act)
3. Illegal loans released by personnel of financial institutions (Article 127-1 of the Banking Act)

(III) Defalcation of Assets

1. Breach of trust from defalcation of assets (Specific offense type under breach of trust - Article 342 of the Criminal Code)
2. Business embezzlement from defalcation of assets (Specific offense type under embezzlement - Article 336, Paragraph 2 of the Criminal Code)

(IV) Misappropriation of Trade Secrets (Violations of the Trade Secrets Act)

1. Domestic offenses: Article 13-1 of the Trade Secrets Act
2. Extraterritorial offenses: Article 13-2 of the Trade Secrets Act
3. Corporate offenses: Article 13-4 of the Trade Secrets Act

The statistics and major cases of corporate anti-corruption investigations completed in 2024 are listed below:

II. Case Statistics (The data in the "Investigation of Crime Cases" section above includes this data)

In 2024, a total of 116 cases of corporate anti-corruption were referred, representing an increase of 10.48% compared to 105 cases in 2023, and an increase of 6.42% compared to 109 cases in 2022. There were 464 suspects involved, an increase of 9.18% from 425 suspects in 2023, and a 5.45% increase from 440 suspects in 2022. The total amount involved was NT$45,637,377,617, reflecting a 63.99% decrease from NT$126,739,404,991 in 2023 and a 60.06% decrease from NT$114,255,120,309 in 2022. (See Tables 1.36, 1.37, and 1.38, and Graphs 1.36 and 1.37 for details)

Table 1.36 Comparison Table of Corporate Corruption Cases in the Past Three Years

Type of Crime		2,024			2,023			2,022		
		No. of Cases	No. of Suspects	Underlying Amount	No. of Cases	No. of Suspects	Underlying Amount	No. of Cases	No. of Suspects	Underlying Amount
(1) Stock Market Crimes	Subtotal	62	331	5,587,732,198	57	269	4,139,667,504	63	310	5,232,538,148
	Fund raising or stock issuing fraud	3	33	706,814,230	8	47	1,181,039,508	10	59	2,560,312,968
	Default in settlement	0	0	0	0	0	0	0	0	0
	Abnormal trading and manipulation of stock prices	13	37	653,327,201	12	36	26,405,319	11	39	160,823,786
	Insider trading	23	100	641,276,494	20	79	81,701,262	24	112	246,837,052
	Irregular transaction	1	4	22,234,349	2	16	392,377,850	6	25	1,026,955,079
	Special breach of trust and embezzlement	18	133	1,907,684,856	10	46	1,192,320,708	9	54	858,398,568
	False financial reports	4	24	1,656,395,068	4	44	1,265,822,857	3	21	379,210,695
	False lawyer or CPA certification	0	0	0	0	0	0	0	0	0
	Stock price manipulation with unreliable information	0	0	0	1	1	0	0	0	0
	Stock price manipulation in other manners	0	0	0	0	0	0	0	0	0
	Illegal private placement	0	0	0	0	0	0	0	0	0
	Illegal merger and acquisition	0	0	0	0	0	0	0	0	0
(2) Financial Corruption	Subtotal	2	6	264,745,369	9	76	544,732,756	4	40	2,703,220,884
	Breach of trust by personnel of financial institutions	2	6	264,745,369	8	75	544,567,756	4	40	2,703,220,884
	Receiving improper interest by personnel of financial institutions	0	0	0	1	1	165,000	0	0	0
	Illegal loans released by personnel of financial institutions	0	0	0	0	0	0	0	0	0
(3) Defalcation of Assets	Subtotal	27	69	6,227,044,165	21	48	14,355,054,391	22	45	6,579,046,340
	Breach of trust from defalcation of assets	15	44	4,153,579,386	13	33	13,830,768,177	9	24	4,642,343,218
	Business embezzlement from defalcation of assets	12	25	2,073,464,779	8	15	524,286,214	13	21	1,936,703,122
(4) Misappropriation of Trade Secrets	Subtotal	25	58	33,557,855,885	18	32	107,699,950,340	20	45	99,740,314,937
	Domestic offenses	21	49	15,136,524,222	11	17	78,860,249,804	11	13	58,272,261,058
	Extraterrestrial offenses	4	9	18,421,331,663	7	15	28,839,700,536	9	32	41,468,053,879
	Corporate offenses	8	0	0	8	0	0	0	0	0
Total		116	464	45,637,377,617	105	425	126,739,404,991	109	440	114,255,120,309

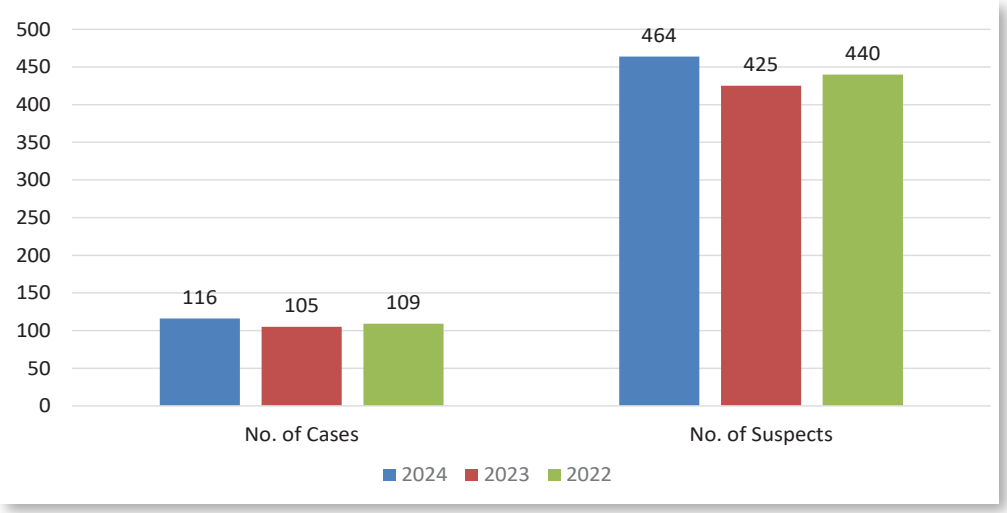
Table 1.37 Comparison of the Number of Corporate Corruption Cases and the Suspects in the Past Three Years

Year	No. of Cases	No. of Suspects
2024	116	464
2023	105	425
2022	109	440

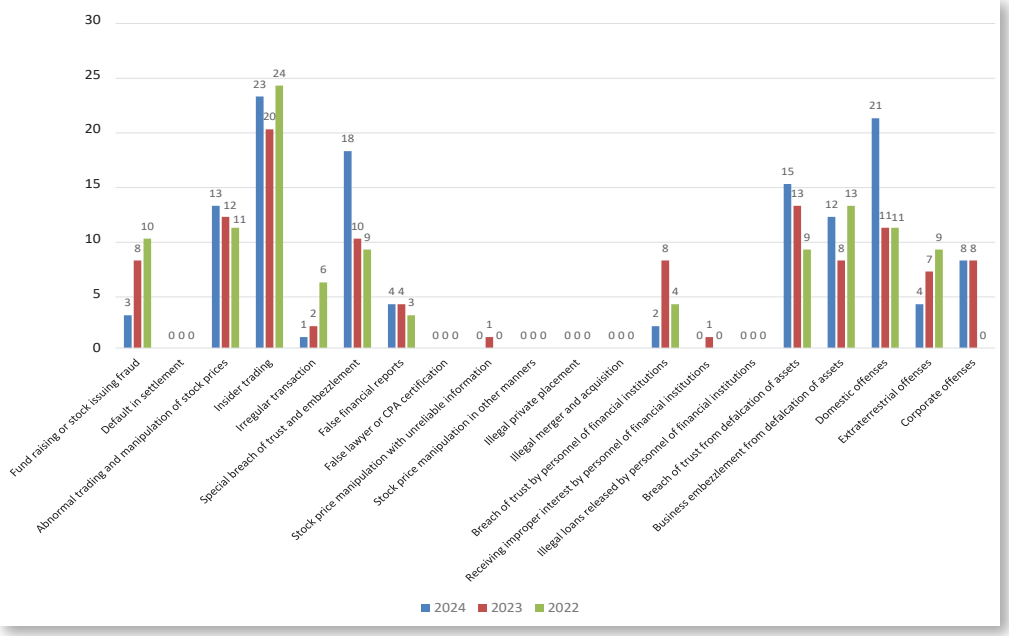
Table 1.38 Comparison of the Types of Corporate Corruption Cases in the Past Three Years

Type	2024	2023	2022
Fund raising or stock issuing fraud	3	8	10
Default in settlement	0	0	0
Abnormal trading and manipulation of stock prices	13	12	11
Insider trading	23	20	24
Irregular transaction	1	2	6
Special breach of trust and embezzlement	18	10	9
False financial reports	4	4	3
False lawyer or CPA certification	0	0	0
Stock price manipulation with unreliable information	0	1	0
Stock price manipulation in other manners	0	0	0
Illegal private placement	0	0	0
Illegal merger and acquisition	0	0	0
Breach of trust by personnel of financial institutions	2	8	4
Receiving improper interest by personnel of financial institutions	0	1	0
Illegal loans released by personnel of financial institutions	0	0	0
Breach of trust from defalcation of assets	15	13	9
Business embezzlement from defalcation of assets	12	8	13
Domestic offenses	21	11	11
Extraterrestrial offenses	4	7	9
Corporate offenses	8	8	0

Graph 1.36 Comparison of the Number of Corporate Corruption Cases and the Suspects in the Past Three Years



Graph 1.37 Comparison of the Types of Corporate Corruption Cases in the Past Three Years



Case types:

(I) Stock Market Crimes: 62 cases in total

1. Fund raising or stock issuing fraud: 3 cases
2. Default in settlement: 0 cases
3. Abnormal trading and manipulation of stock prices: 13 cases
4. Insider trading: 23 cases
5. Irregular transactions: 1 cases
6. Special breach of trust and embezzlement: 18 cases
7. False financial reports: 4 cases
8. False lawyer or CPA certification: 0 cases
9. Stock price manipulation with unreliable information: 0 case
10. Stock price manipulation in other manners: 0 cases
11. Illegal private placement: 0 cases
12. Illegal merger and acquisition: 0 cases

(II) Financial Corruption: 2 cases in total

1. Breach of trust by personnel of financial institutions: 2 cases
2. Receiving improper interest by personnel of financial institutions: 0 case
3. Illegal loans released by personnel of financial institutions: 0 cases

(III) Defalcation of Assets: 27 cases in total

1. Breach of trust from defalcation of assets: 15 cases
2. Business embezzlement from defalcation of assets: 12 cases

(IV) Misappropriation of Trade Secrets: 25 cases in total

1. Domestic offenses: 21 cases
2. Extraterritorial offenses: 4 cases
3. Corporate offenses: 8 cases

III. Major Cases

(I) Stock Market Crimes

1. Stock Price Manipulation–Lin ○ -Chun, person in charge of Dai ○ Company, and others suspected of violating the Securities and Exchange Act

Lin ○ -Chun, the person in charge of Dai ○ Company, a listed company, and Chung ○ -Hung, the Investor Relations (IR) department manager, collaborated in 2018 to increase the company's stock trading volume and raise its share price, due to a sharp decline in stock price and sluggish trading activity. They cooperated with market operator Su ○ -Hua, who in turn recruited former securities broker Teng ○ -Ling. The four individuals—Lin ○ -Chun, Chung ○ -Hung, Su ○ -Hua, and Teng ○ -Ling—conspired with intent to create a false appearance of active trading and to

manipulate Dai ○ Company's stock price. Between August 9, 2018 and November 30, 2019 (a total of 321 trading days, hereinafter "the analysis period"), they used 16 securities accounts controlled by Su ○ -Hua and 8 others to manipulate the price of Dai ○ stock by placing high-priced buy orders, pushing up closing prices, and executing offsetting trades. As a result, the stock price increased from NT$35.65 at the start of the period to NT$40.95 at the end, a rise of 14.86%, which significantly outperformed the sector index (down 6.49%) and the market index (up 4.18%) during the same period. During the analysis period, Dai ○ 's average daily trading volume was 289,000 shares, up 115.67% compared to the previous month's 134,000 shares—far exceeding the same period's decline of 13.66% for the sector and 23.75% for the overall market. Lin ○ -Chun and the others earned an actual profit of NT$62,002,052 and a deemed profit of NT$12,148,636 through their stock manipulation, for a total gain of NT$74,150,688. The case was investigated and referred by the Central Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

2. Stock Price Manipulation–Weng ○ -Chung, person in Charge of Ying ○ Company, Suspected of Stock

Price Manipulation in Violation of the Securities and Exchange Act

Weng ○ -Chung served as Chairman and General Manager of Ying ○ Company, a publicly listed firm, and was also the person in charge of Jing ○ Company. In 2019, Ying ○ Company's stock price kept going down due to Ying ○ Company's poor operation performance, Weng ○ -Chung, in an effort to support the company's stock price and avoid being forced to repay margin loans or provide additional collateral by Yuan ○ Securities and others, conspired with his second daughter Weng ○ -Lien and Jing ○ Company's finance department head Tsai ○ -Chen. Together, they engaged in a scheme to artificially inflate the stock price and create a false impression of active trading. During three analysis periods—April 16 to May 15, 2019 (Analysis Period I), August 5 to September 4, 2019 (Analysis Period II), and February 27 to March 30, 2020 (Analysis Period III)—they used securities accounts under Weng ○ -Chung and his unsuspecting spouse Chen ○ -Na to manipulate Ying ○ Company's stock price by means of continuous high-price buying, low-price selling, and matched trades. As a result, the stock price was maintained within the following price ranges during each analysis period: NT$21.6

to NT$26.7 in Period I, NT$18.85 to NT$23.4 in Period II, and NT$10.65 to NT$13.8 in Period III. The calculated losses were NT$1,215,230 in Period I, NT$1,284,630 in Period II, and NT$2,036,160 in Period III, totaling a loss of NT$4,536,020. The case was investigated and referred by the Tainan City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Tainan District Prosecutors Office.

3. Insider Trading–Tsai ◯ -Tsan, person in Charge of Kai ◯ Company, Suspected of Insider Trading in Violation of the Securities and Exchange Act

Kai ◯ Company, a publicly listed company, announced on the Market Observation Post System (MOPS) at 16:05:22 on July 10, 2020, that "due to receiving a mask order from a European customer, a discrepancy in product specifications has led to a dispute over payment, resulting in potential unrecoverable accounts receivable and advance payments, as well as inventory losses, which are estimated to have a potential impact of approximately NT$210 million on the Q2 financial report" (hereinafter "Material Information I"). On November 16, 2020, at 14:27:03, the company published its Q3 financial report, which disclosed in the footnotes a dispute over medical glove procurement leading to a loss provision of NT$67,908,000 under other receivables, and a failed light

cycle oil sales contract that may incur a contingent liability of approximately NT$1 billion in penalties (hereinafter "Material Information II"). Tsai ◯ -Tsan, Chairman and General Manager of Kai ◯ Company, clearly knew that the two aforementioned material negative disclosures would inevitably cause the company's stock price to decline once made public. He also understood that under the law, no trades may be conducted on company stock under his own or other persons' accounts when such Material Information was clear, before making public or within 18 hours after making public. Nevertheless, with the intent to avoid losses through insider trading, Tsai ◯ -Tsan instructed his sister Tsai ◯ -Ling, his friends Lee ◯ -Jung and Yao ◯ -Chih, as well as securities account nominee Chang ◯ -Che, to sell large volumes of Kai ◯ Company shares held under the names of Tsai ◯ -Tsan's affiliated entities, including Mou ◯ Company, Yu ◯ -Fang, and Hang ◯ -Ping, before the public disclosure of Material Information I, avoiding losses totaling NT$23,896,950. Furthermore, prior to the announcement of Material Information II, Tsai ◯ -Tsan either directly or through his friends Lee ◯ -Jung and Yao ◯ -Chih, sold large amounts of Kai ◯ Company stock controlled via the Jing ◯ account and held under the names of Yu ◯ -Fang, Chen

◯ -Lan, and others, avoiding an additional NT$82,949,720 in losses. The case was investigated and referred by the New Taipei City Field Office of MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

4. Insider Trading–Huang ◯ -Neng, Chairman of Hsin ◯ Company, Suspected of Insider Trading in Violation of the Securities and Exchange Act

On December 2, 2020, at 14:12:57, the Market Observation Post System (MOPS) announced in its Tender Offer section that "Japanese company ◯◯ Co., Ltd. intends to launch a tender offer for the common shares of Hsin ◯ Company." On the same day at 17:18:27, Hsin ◯ Company, then listed on the OTC market (which was delisted and ceased to be a public company on December 10, 2021), issued a material information disclosure titled "Notification regarding the receipt of tender offer filing, tender offer prospectus, and related documents submitted and announced by Japanese company ◯◯ Co., Ltd." The tender offeror, ◯◯ Co., Ltd., had previously communicated its intent to acquire shares of Hsin ◯ Company to then-General Manager Wu ◯ -Hung via LINE on October 7, 2020. Since ◯◯ Co., Ltd. held a 52.3% stake in Hsin ◯ Company and occupied four board seats,

it had a substantial advantage in executing the acquisition. Huang ◯ -Neng, then Chairman of Hsin ◯ Company, learned of this material information due to his official position. During the restricted trading period from October 7 to November 24, 2020, he used securities accounts registered under related companies and personal acquaintances to purchase 326,000 shares and sell 33,000 shares of Hsin ◯ Company stock, realizing a deemed profit of NT$2,164,000. Additionally, on November 3, 2020, Huang ◯ -Neng disclosed the material nonpublic information to his friends Chang ◯ -Che, Chang ◯ -Hsiang, and Chang ◯ -Chiang. Together, these four individuals purchased a total of 1,271,000 shares and sold 93,000 shares of Hsin ◯ Company stock during the restricted period, with illegal gains amounting to NT$7,613,000. The case was investigated and referred by the Southern Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan Kaohsiung District Prosecutors Office.

5. Special Breach of Trust–Yang ◯ -Tsai, Manager of Chuan ◯ Corporation, and Others Suspected of Violating the Securities and Exchange Act and Related Offenses

Yang ◯ -Tsai, manager of the R&D department of the publicly listed Chuan ◯ Corporation, and Yu ◯ -Feng,

manager of the procurement department, were aware that they were obligated to faithfully perform their duties and were prohibited from disclosing or using Chuan ◯ Corporation's trade secrets. However, in the second half of 2012, they conspired with Wu ◯ -Kuo, Teng ◯ -Li, and Chung ◯ -Tu, with the intent to unlawfully benefit themselves and others, and jointly committed offenses of disclosing trade secrets obtained through their positions, and special breach of trust. They established Guan ◯ , Yao ◯ , and Yao ◯ companies, which closely replicated the nuts developed and designed by Chuan ◯ Corporation, and resold them overseas. Yang ◯ -Tsai and others from Chuan ◯ Corporation provided the company's trade secrets; Yu ◯ -Feng supplied parts lists for the nuts, and liaised with suppliers; Wu ◯ -Kuo and Tsai ◯ -Mao assisted with pre-processing; Chung ◯ -Tu and Hung ◯ -Chun used Jin ◯ , ◯ -Chuan, and Sung ◯ companies to export the nuts. By exploiting the R&D achievements and supply/sales networks that Chuan ◯ Corporation had invested in over time, they were able to undercut prices and gain greater market competitiveness. It is estimated that Chuan ◯ Corporation suffered a loss of NT$20,782,659 in net sales profit from 2014 to 2019, while Guan ◯ and related companies gained unlawful

profits totaling NT$50,584,717. The case was investigated and referred by the New Taipei City Field Office of MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

6. Special Breach of Trust and Irregular Transactions– Huang ○ -Hui, Responsible Person of He ○ Corporation, and Others, Suspected of Violating the Securities and Exchange Act and Other Offenses

Huang ○ -Hui, Chairman of the OTC-listed He ○ Corporation, and others, are suspected of engaging in fictitious transactions with Yung ○ Corporation to inflate operating revenue, involving special breach of trust under the Securities and Exchange Act, and money laundering: In April 2019, Huang ○ -Hui and executives of He ○ Corporation conspired with Tsai ○ -Chun, the actual responsible person of Yung ○ Corporation, to falsely show that Yung ○ Corporation purchased vehicle-mounted video management systems from He ○ Corporation worth NT$21,912,660, thereby inflating He ○ Corporation's revenue. He ○ Corporation also falsely ordered related components from Yi ○ Corporation and others, totaling NT$19,054,350, and prepaid the amount. Later, Yung ○ Corporation transferred part of the funds back as payment, but failed to settle the

remaining balance, causing a loss of NT$13,554,350 to He ◯ Corporation.

Huang ◯ -Hui and He ◯ Corporation's accounting officer Jao ◯ -Feng are suspected of making false financial statements in violation of the Securities and Exchange Act: In July 2019, although they knew that the sale of the video systems to Yung ◯ Corporation was fictitious, Huang and Jao recorded the transaction as operating income and disclosed it on the Market Observation Post System (MOPS), including it in He ◯ Corporation's 2019 Q2 and annual financial statements. The inflated revenue amounted to NT$21,912,600, representing 46.9% of June revenue, 24.4% of Q2 revenue, and 6.92% of annual revenue, thereby misleading competent authorities overseeing corporate finances.

Chen ◯ -Chuan (Vice Chairman) and Kung ◯ -Jen (Director and General Manager) are suspected of special breach of trust under the Securities and Exchange Act, for signing a fraudulent commercial lease contract that caused a loss of RMB¥7.05 million: In January and February 2018, Chen and Kung, on behalf of Kunshan ◯ -Guang Co., a 100% invested subsidiary of He ◯ Corporation, signed a fraudulent commercial lease contract with Mainland Chinese national Tai ◯ and Guangzhou Zhi ◯ Company. Kunshan ◯ -Guang

paid RMB¥5 million in advance, but never received any legal ownership documents nor rental income, resulting in a total loss of RMB¥7.05 million to He ◯ Corporation.

Huang ◯ -Hui, Chen ◯ -Chuan, and Fang ◯ -Ching are suspected of special breach of trust under the Securities and Exchange Act for entering into irregular contracts concerning parking lot cooperation, causing a loss of RMB¥2.6 million to He ◯ Corporation: In January and February 2019, Huang, Chen, and Fang, on behalf of He ◯ Corporation's 100% subsidiaries, Kunshan ◯ -Jin and Kunshan ◯ -Guang, signed false agreements with Si ◯ Company titled"Smart Parking Market Promotion Cooperation Agreement" and"Intelligent Parking System Construction Engineering Contract." These subsidiaries paid Si ◯ Company RMB¥2.6 million, but the company performed no promotion or construction work, resulting in the stated loss. The case was investigated and referred by the Northern Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taipei District Prosecutors Office.

7. Special Breach of Trust, Irregular Transactions, Insider Trading, and Stock Price Manipulation–Teng ◯ -Ming, Responsible Person of Tien ◯ Corporation, and Others, Suspected of Violating the Securities and Exchange Act

Tien ○ Corporation, an OTC-listed company, was involved in transactions arranged by its Chairman, Teng ○ -Ming, with Le ○ Corporation and Fang ○ Corporation, suspected of special breach of trust and irregular transactions: In June 2018, Teng ○ -Ming conspired with Chen ○ -Pang, the actual person in charge of Le ○ and Fang ○ Corporations, knowing that Fang ○ Corporation had no real operations and Le ○ Corporation was merely a game outsourcing company. Despite this, Teng ○ -Ming submitted an unreasonable investment evaluation report and appraisal to the board of directors, leading to Tien ○ Corporation's approval to purchase mobile game licenses, and commission the development of several mobile games from the aforementioned companies. Teng and associates conducted the acceptance review by themselves, and Chen ○ -Pang misappropriated the funds for personal use. The contracted games were never completed as scheduled, causing Tien ○ Corporation a total loss of NT$263.6 million. Tien ○ Corporation was involved in insider trading: On August 17, 2018, at 17:08:06, Tien ○ Corporation announced via the Market Observation Post System (MOPS) that it had signed a strategic alliance agreement with Tai ○ Corporation, to co-operate on the mobile game"Transfer Student,"where

Tai ◯ Corporation invested NT$54 million in exchange for 18% of the future revenue rights. Chairman Teng ◯ -Ming, Chou ◯ -Chi, Senior Executive and Head of Finance, Chen ◯ -Hsun, Tai ◯ Corporation's board representative (from Liu ◯ Corporation), and Chan ◯ -En, Tai ◯ Corporation's investment development specialist, all gained access to this material nonpublic information due to their positions. They used their personal or associated company securities accounts to buy 244,000 shares of Tien ◯ and 93,000 shares of Tai ◯ during the restricted trading period. Additionally, Tai ◯ Corporation's then chairman's assistant, Wang ◯ -Jen, passed the information to his mother, Lo ◯ -Hsuan, who purchased 34,000 shares of Tien ◯ Corporation during the restricted period. Total illegal gains amounted to NT$3,326,880. Tien ◯ Corporation was involved in stock price manipulation:

Teng ◯ -Ming, Chen ◯ -Fang, and Chen ◯ -Tse (the actual person in charge of Hua ◯ Corporation, a corporate director of Tien ◯) conspired to manipulate stock prices using nominee securities accounts. During two analysis periods (May 28, 2018–December 31, 2018, and January 1, 2019–May 28, 2019), they engaged in activities such as price ramping, wash trading, and matched orders, to inflate the

stock price of Tien ○ Corporation. After boosting the price, they sold the shares for profit. The three account groups (Teng's, Chen Fang's, and Chen Tse's) collectively gained NT$127,344,000 in illegal profits. Tien ○ Corporation's sale of real estate to Lung ○ Corporation, suspected of special breach of trust and irregular transaction: On October 25, 2018, Teng ○ -Ming arranged for Tien ○ Corporation to sell a parcel of land in Neihu District, Taipei City to Lung ○ Corporation for NT$435,064,000–significantly below the market value. Based on 2018 regional market rates of NT$1.263 million per ping, the actual value of the land was NT$686,857,290. The underpriced sale caused a loss of NT$251,793,290 to Tien ○ Corporation. The case was investigated and referred by the Taipei City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taipei District Prosecutors Office.

8. Special Breach of Trust–Wang ○ -Feng, Responsible Person of Tai ○ Bank, and Others, Suspected of Violating the Securities and Exchange Act

Wang ○ -Feng, former Chairman of the listed Tai ○ Bank and its subsidiary, Tai ○ Insurance Brokers, conspired with Chou ○ -Nan, the actual responsible person of Fei ○ Corporation, Ji ○ Corporation, and Che ○ Corporation, to

pursue unlawful benefits for himself and others, breaching his duty of loyalty, and faithfully executing his responsibilities. Taking advantage of his authority as Chairman, Wang instructed subordinates at Tai ◯ Insurance Brokers, including Lai ◯ -Tzu, to cooperate in the following misconduct from 2015 to 2018: (1) He orchestrated Tai ◯ Insurance Brokers to lease luxury vehicles from Ji ◯ Corporation, under the guise of company car rentals, though all vehicles were for Wang's personal use. This resulted in NT$125,658,000 in losses to the company. (2) In 2016, knowing that Tai ◯ Insurance Brokers had no need to purchase or lease an aircraft, Wang still pushed the company to sign a letter of intent with Ji ◯ Corporation for aircraft purchase under the pretense of business expansion, and immediately remitted NT$90 million to Ji ◯ Corporation for aircraft procurement. From November 2016 to July 2020, Tai ◯ Insurance Brokers continued to pay significant amounts for deposits and chartering fees. From September 2020 to September 2021, Tai ◯ Bank took over the payments, causing a total loss of NT$275 million to both Tai ◯ Bank and Tai ◯ Insurance Brokers. (3) Under the excuse of building brand image, Wang directed Tai ◯ Insurance Brokers to sponsor Che ◯ Corporation for sports event advertising expenses

from 2015 to 2019. However, the funds were never used for actual marketing, resulting in a loss of NT$386.4 million to the company. (4) From April 2017 to December 2023, Wang instructed Tai ◯ Insurance Brokers to lease real estate from Fei ◯ Corporation as a private guest house, and to cover interior decoration costs. The renovations extended into Wang's personal residence. Between February 2018 and January 2024, Wang further arranged for services from Ban ◯ Corporation, owned by his friend Yang ◯ -Chiang, to provide luxury alcohol and cleaning services at the guest house for private gatherings. These actions caused NT$75,769,244 in losses to Tai ◯ Insurance Brokers. Altogether, the misconduct caused NT$844,227,244 in damages to Tai ◯ Bank and Tai ◯ Insurance Brokers. The Financial Supervisory Commission (FSC) imposed administrative fines of NT$12 million and NT$3 million, respectively. The case was investigated and referred by the Northern Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

(II) Financial Corruption:

Liao ◯ -Ling and Chiang ◯ -Jung et al. Suspected of Aggravated Fraud and Related Offenses

Liao ◯ -Ling and Chiang ◯ -Jung, a married couple,

jointly organized and operated a criminal group known as the "Chiang ○ Housing Speculation Group," with Liao serving as the ringleader. Along with associates Han ○ -Chi and Lan ○ -Hua, they collaborated with various construction companies in Taipei City and New Taipei City, signing property co-marketing contracts to assist with property sales in exchange for commissions. Meanwhile, Liu ○ -Wei and Liu ○ -Ting, a father and son duo, served as chairman and director of Jin ○ Company, respectively, profiting from real estate construction and sales. Starting in 2015, the "Chiang ○ Housing Speculation Group" cooperated with Liu ○ -Wei and Liu ○ -Ting to sell unsold units from Jin ○ Company's construction projects: "Jin ○ Empyrean" in Banqiao District, "Jin ○ Supreme" in Yonghe District, and "Jin ○ Tower" in Banqiao District, New Taipei City. The group, via Han ○ -Chi and Lan ○ -Hua, recruited buyers and held numerous information sessions and investment seminars, with Liao and Chiang acting as lecturers. Relying on sales packages offered by Jin ○ Company—such as "interest-free loans from the developer" and "home purchase subsidies"—they falsely claimed: "Buy with low down payment, developer offers two-year interest-free loan, home price will rise in a year and can be refinanced to repay the developer," and "Good banking relationships to help secure high LTV loans." These promises

targeted economically disadvantaged buyers. However, the group knew that individuals applying for loans needed to provide genuine proof of financial capability. Banks would only disburse loans after credit checks and property appraisals. Despite this, for personal unlawful gain, they conspired to commit aggravated fraud and use forged private documents. They instructed 15 buyers, including Lin ○ -Wei, to fabricate salary certificates, employment verifications, forged term deposit termination slips, and simulated fund flows through specific bank accounts. These falsified documents were submitted to five financial institutions—Lien ○ Bank, Yung ○ Bank, Ban ○ Bank, Tai ○ Bank, and Tu ○ Bank—for mortgage applications, leading to erroneous approvals of higher loan amounts. Between July 2015 and April 2019, the group fraudulently obtained NT$271.8 million in loans. After loan disbursement, Liu ○ -Wei and Liu ○ -Ting further required buyers to sign a "zero-interest loan agreement" with Jin ○ Construction Company for the unpaid balance and also sign promissory notes valued at 1.2 times the loan amount. Claiming to assist with title transfer procedures, they collected personal seals and general-use seal certificates from the buyers. Conspiring to use forged documents and to induce public officials to record false information, they directed an unaware notary to register second-ranking mortgage liens

in favor of Jin ◯ Construction without the buyers' consent. If buyers defaulted after the two-year term, Liu ◯ -Wei and others petitioned the courts to enforce the promissory notes and auction the properties, causing buyers to lose ownership of their homes. The case was investigated and referred by the Northern Mobile Team of the MJIB, and prosecuted by the Prosecutor of the Taiwan New Taipei District Prosecutors Office.

(III) Defalcation of Assets

Wu ◯ -Feng, a Sales Representative of 3 ◯ Company, and Others, Suspected of Business Embezzlement and Related Offenses

Wu ◯ -Feng, a sales representative of 3 ◯ Company, privately procured food reagent products manufactured and sold by 3 ◯ Company from an unidentified gray-market supplier in Mainland China, starting in May 2020. He then sold these products to 3 ◯ Company's client, Tai ◯ Company, under the name of Wei ◯ Company, which was established by Ko ◯ -Lung. This resulted in a total business revenue loss of NT$18,477,900 for 3 ◯ Company. Additionally, Wei ◯ Company's administrative assistant Weng ◯ -Yi issued 31 fraudulent uniform invoices totaling NT$25,758,000. These invoices were handed over to Tai ◯ Company by Wu ◯ -Feng. Ko ◯ -Lung then instructed Weng ◯ -Yi to deduct a 20% profit margin from

the proceeds of the fake invoices and pay the remaining amount to Wu ◯ -Feng in cash. The case was investigated and referred by the Chiayi County Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taipei District Prosecutors Office.

(Ⅳ) Misappropriation of Trade Secrets

1. Wu ◯ -Yuan, Manager at Dong ◯ Company, and Others, Suspected of Violating the Trade Secrets Act

Wu ◯ -Yuan, then R&D Manager at Dong ◯ Company, submitted his resignation in October 2019. Prior to his departure, he unlawfully copied trade secrets related to micro-actuator manufacturing processes—information he had access to during his employment—by duplicating them from Dong ◯ Company's internal servers using his company-issued laptop. He saved the files onto a personal external hard drive. After resigning on February 3, 2020, he brought the data to Tai ◯ Company (a Taiwan-based R&D center fully owned by Mainland China's Li ◯ Company) and took a position as R&D Director. Wu ◯ -Yuan later modified and applied the referenced Dong ◯ Company data for Tai ◯ Company's business operations, or for use in future product designs by Li ◯ Company. In addition, Huang ◯ -Yen, a former senior engineer at Dong ◯ Company, resigned in May

2020. Before leaving, and under Wu ◯ -Yuan's instruction, he applied for USB access privileges on his company laptop under the pretext of business needs. Taking advantage of the unrestricted access, Huang transferred trade secret data concerning micro-actuator manufacturing processes from his work computer to a personal USB drive and brought it to Tai ◯ Company's office for use. These actions are suspected to violate the Trade Secrets Act, and Tai ◯ Company is also subject to corporate liability under the law. The case was investigated and referred by the Taoyuan City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taoyuan District Prosecutors Office.

2. Zou ◯ -Long, Manager at Hong ◯ Company, Suspected of Violating the Trade Secrets Act and Article 359 of the Criminal Code

Zou ◯ -Long, a project manager at Hong ◯ Company, submitted his resignation on December 1, 2023. On December 5 of the same year, Hong ◯ Company officially notified him that he was no longer employed and was not required to perform any further duties or conduct any handover. Zou had signed relevant confidentiality agreements during his tenure and was fully aware that upon resignation, all work-related data and reproductions must be returned and may not be

retained. However, despite having already been released from duties and exempted from any handover obligations, Zou, before his official departure at the end of December, exceeded his authorized access and downloaded a total of 5,861 files from the company's internal servers—far beyond the scope of his business needs. These files included trade secrets related to the manufacturing processes and R&D of the second- and third-generation lithium manganese iron phosphate (LMFP) cathode materials developed by Hong ○ Company. He reproduced and saved these files onto his company-issued laptop, then transferred them to a personal USB drive and later copied them again onto a personal external hard drive for use in future employment. Zou is suspected of violating the Trade Secrets Act and Article 359 of the Criminal Code. The case was investigated and referred by the Taoyuan City Field Office of the MJIB, and prosecuted by the Prosecutor of the Taiwan Taoyuan District Prosecutors Office.

3. He ○ -Long, Manager at Ya ○ Company, and Others Suspected of Violating the Trade Secrets Act

He ○ -Long, serving as a manager at Ya ○ Company, was responsible for overseeing product development in his department and participating in the company's core strategic decision-making meetings. Li ○ -Ting, a section chief,

was in charge of R&D and drafting for the company's full range of machining center attachment heads and spindles. Both individuals signed confidentiality agreements during their employment, acknowledging they were prohibited from reproducing or disclosing the company's trade secrets without prior authorization. However, during their employment in 2021 and 2022, both He and Li unlawfully copied confidential business data—including "complete records of development, assembly, and testing for the full range of attachment heads"—from their work computers onto personal external USB drives, and brought them to their new employer, Da ◯ Company. In June 2022, they even provided these trade secret files to Lu ◯ -Sheng, a former employee of Wai ◯ Company who had also joined Da ◯ Company as an engineer. He ◯ -Long and his associates referred to Ya ◯ Company's proprietary data and adapted it as research and development output for Da ◯ Company to meet the demands of a customer in Guangdong Province, China. Their conduct is suspected of violating the Trade Secrets Act, and Da ◯ Company may also face joint corporate liability under the same law. The case was investigated and referred by the Taichung City Field Office of MJIB, and prosecuted by the Prosecutor of the Taiwan Hsinchu District Prosecutors Office.

V. Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance

The Economic Crime Prevention Division of the Bureau is the secretariat responsible for handling cross-strait economic crimes, drug offenses, money laundering, corruption, and fugitive apprehension, in accordance with the "Cross-Strait Agreement on Joint Crime-Fighting and Judicial Mutual Assistance. " Following the authorization of the Ministry of Justice, the Bureau established a liaison mechanism and engaged in exchanges and cooperation with law enforcement agencies in mainland China, such as the Ministry of Public Security. In 2024, the Bureau processed 10 cases of criminal intelligence exchange, submitted 3 requests for investigation and evidence collection, issued 7 requests for assistance in apprehension and repatriation involving 7 individuals, and reported 1 case in which a mainland Chinese citizen's personal freedom was restricted in Taiwan. In response, the Ministry of Public Security of mainland China provided a reply on 1 investigation and evidence collection case. The overall situation indicates that various forms of cross-border crime have not subsided, and effectively combating them still relies on deepened cooperation between both sides. In the future, the Bureau will continue to promote cross-strait exchanges and interactions based on the agreement and the liaison mechanism, working together to investigate, prevent, and combat various cross-border crimes.

Part III :

Analysis of Crime Characteristics

I. Gender Analysis

In 2024, the total number of suspects was 3,502, an increase of 12.82% compared to 3,104 in 2023, and an increase of 11.35% compared to 3,145 in 2022. The number of male suspects was 2,429, a increase of 16.22% compared to 2,090 in 2023, and an increase of 12.61% compared to 2,157 in 2022. The number of female suspects was 1,073, an increase of 5.82% compared to 1,014 in 2023, and an increase of 8.6% compared to 988 in 2022. (See Table 2.01 and Graph 2.01)

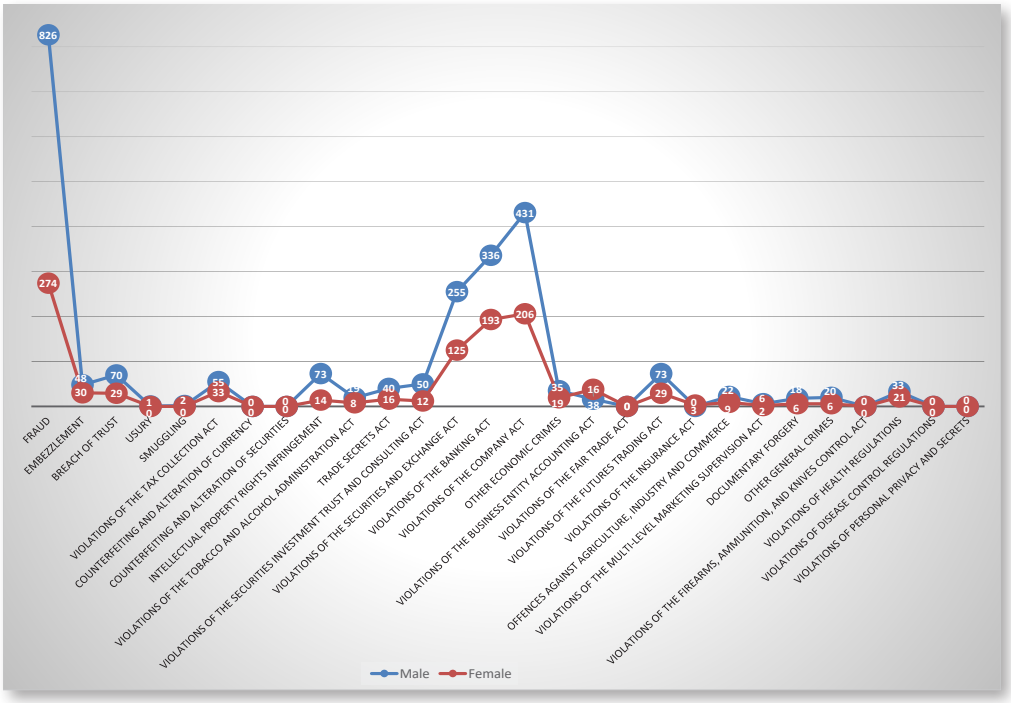
Table 2.01 Statistical Tables of Case Types and Gender of Suspects in the Past Three Years

Type	2024			2023			2022			Comparison between 2024 and 2023			Comparison between 2024 and 2022		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	No. of Male Suspects % =[(2024-2023)/2023]	No. of Female Suspects % =[(2024-2023)/2023]	No. of Male and Female Suspects % =[(2024-2023)/2023]	No. of Male Suspects % =[(2024-2022)/2022]	No. of Female Suspects % =[(2024-2022)/2022]	No. of Male and Female Suspects % =[(2024-2022)/2022]
Fraud	826	274	1,100	725	268	993	527	200	727	13.93%	2.24%	10.78%	56.74%	37.00%	51.31%
Embezzlement	48	30	78	45	23	68	42	22	64	6.67%	30.43%	14.71%	14.29%	36.36%	21.88%
Breach of Trust	70	29	99	62	20	82	58	20	78	12.90%	45.00%	20.73%	20.69%	45.00%	26.92%
Usury	1	0	1	1	0	1	2	0	2	0.00%	NA	0.00%	-50.00%	NA	-50.00%
Smuggling	2	0	2	3	0	3	8	1	9	-33.33%	NA	-33.33%	-75.00%	NA	-77.78%
Violations of the Tax Collection Act	55	33	88	52	72	124	83	23	106	5.77%	-54.17%	-29.03%	-33.73%	43.48%	-16.98%
Counterfeiting and Alteration of Currency	0	0	0	6	2	8	3	0	3	NA	NA	NA	NA	NA	NA
Counterfeiting and Alteration of Securities	0	0	0	0	0	0	1	0	1	NA	NA	NA	NA	NA	NA
Intellectual Property Rights Infringement	73	14	87	56	18	74	28	16	44	30.36%	-22.22%	17.57%	160.71%	-12.50%	97.73%
Violations of the Tobacco and Alcohol Administration Act	19	8	27	5	2	7	5	2	7	280.00%	300.00%	285.71%	280.00%	300.00%	285.71%
Trade Secrets Act	40	16	56	31	4	35	38	6	44	29.03%	300.00%	60.00%	5.26%	166.67%	27.27%
Violations of the Securities Investment Trust and Consulting Act	50	12	62	29	4	33	98	26	124	72.41%	200.00%	87.88%	-48.98%	-53.85%	-50.00%
Violations of the Securities and Exchange Act	255	125	380	235	85	320	268	118	386	8.51%	47.06%	18.75%	-4.85%	5.93%	-1.55%
Violations of the Banking Act	336	193	529	266	183	449	287	197	484	26.32%	5.46%	17.82%	17.07%	-2.03%	9.30%
Violations of the Company Act	431	206	637	345	185	530	408	218	626	24.93%	11.35%	20.19%	5.64%	-5.50%	1.76%
Other Economic Crimes	35	19	54	43	36	79	22	5	27	-18.60%	-47.22%	-31.65%	59.09%	280.00%	100.00%
Violations of the Business Entity Accounting Act	16	38	54	9	7	16	13	11	24	77.78%	442.86%	237.50%	23.08%	245.45%	125.00%
Violations of the Fair Trade Act	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
Violations of the Futures Trading Act	73	29	102	82	51	133	93	38	131	-10.98%	-43.14%	-23.31%	-21.51%	-23.68%	-22.14%
Violations of the Insurance Act	0	3	3	3	2	5	3	5	8	NA	50.00%	-40.00%	NA	-40.00%	-62.50%
Offences Against Agriculture, Industry and Commerce	22	9	31	18	9	27	16	9	25	22.22%	0.00%	14.81%	37.50%	0.00%	24.00%
Violations of the Multi-Level Marketing Supervision Act	6	2	8	3	2	5	3	2	5	100.00%	0.00%	60.00%	100.00%	0.00%	60.00%
Documentary Forgery	18	6	24	15	6	21	32	14	46	20.00%	0.00%	14.29%	-43.75%	-57.14%	-47.83%
Other General Crimes	20	6	26	8	4	12	9	2	11	150.00%	50.00%	116.67%	122.22%	200.00%	136.36%
Violations of the Firearms, Ammunition, and Knives Control Act	0	0	0	4	1	5	0	0	0	NA	NA	NA	NA	NA	NA
Violations of Health Regulations	33	21	54	43	30	73	107	51	158	-23.26%	-30.00%	-26.03%	-69.16%	-58.82%	-65.82%
Violations of Disease Control Regulations	0	0	0	1	0	1	3	2	5	NA	NA	NA	NA	NA	NA
Violations of Personal Privacy and Secrets	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
Violations of Environmental and Ecological Protection Regulations	0	0	0	0	0	0	0	0	0	NA	NA	NA	NA	NA	NA
Total	2,429	1,073	3,502	2,090	1,014	3,104	2,157	988	3,145	16.22%	5.82%	12.82%	12.61%	8.60%	11.35%

Table 2.02 Gender Comparison of the Types of Cases in 2024

Type	Male	Female
Fraud	826	274
Embezzlement	48	30
Breach of Trust	70	29
Usury	1	0
Smuggling	2	0
Violations of the Tax Collection Act	55	33
Counterfeiting and Alteration of Currency	0	0
Counterfeiting and Alteration of Securities	0	0
Intellectual Property Rights Infringement	73	14
Violations of the Tobacco and Alcohol Administration Act	19	8
Trade Secrets Act	40	16
Violations of the Securities Investment Trust and Consulting Act	50	12
Violations of the Securities and Exchange Act	255	125
Violations of the Banking Act	336	193
Violations of the Company Act	431	206
Other Economic Crimes	35	19
Violations of the Business Entity Accounting Act	16	38
Violations of the Fair Trade Act	0	0
Violations of the Futures Trading Act	73	29
Violations of the Insurance Act	0	3
Offences Against Agriculture, Industry and Commerce	22	9
Violations of the Multi-Level Marketing Supervision Act	6	2
Documentary Forgery	18	6
Other General Crimes	20	6
Violations of the Firearms, Ammunition, and Knives Control Act	0	0
Violations of Health Regulations	33	21
Violations of Disease Control Regulations	0	0
Violations of Personal Privacy and Secrets	0	0
Violations of Environmental and Ecological Protection Regulations	0	0

Graph 2.01 Gender Comparison of the Types of Cases in 2024

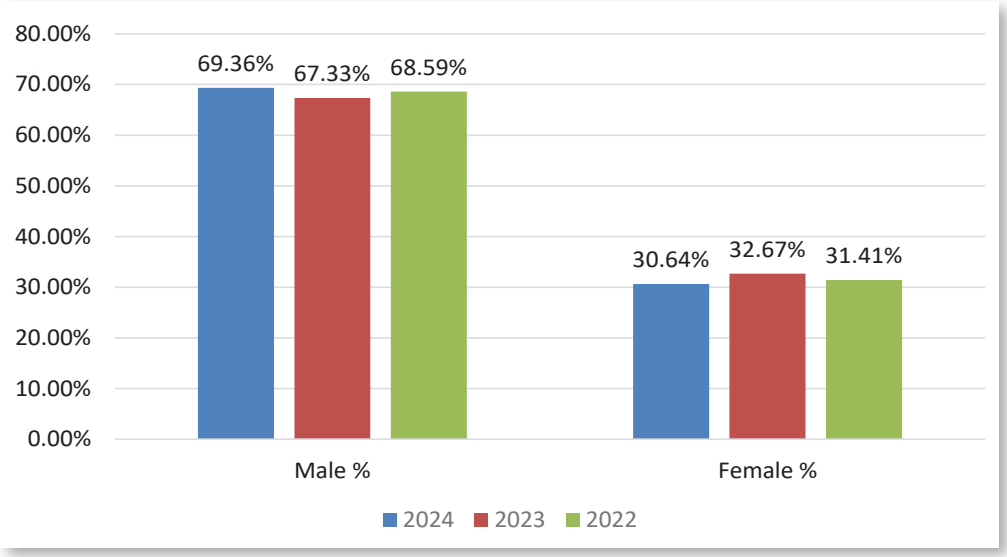


In 2024, male suspects accounted for 69.36% of the total number of suspects, and female suspects accounted for 30.64%. In 2023, male suspects accounted for 67.33% of the total number of suspects, and female suspects accounted for 32.67%. In 2022, male suspects accounted for 68.59% of the total number of suspects, and female suspects accounted for 31.41%. (See Table 2.03 and Graph 2.02)

Table 2.03 Comparison of the Gender Ratios of Suspects in the Past Three Years

Year	Male	Female	Male %	Female %
2024	2,429	1,073	69.36%	30.64%
2023	2,090	1,014	67.33%	32.67%
2022	2,157	988	68.59%	31.41%

Graph 2.02 Comparison of the Gender Ratios of Suspects in the Past Three Years



Overall, in the past three years, male suspects have accounted for about 70% of the total number of suspects, and female suspects have accounted for about 30%, with no significant change.

II. Age Analysis

In 2024, the highest number of suspects fell within the age group of 40 to 49, with 898 individuals, accounting for 25.34% of the total number of suspects. This was followed by the age groups of 30 to 39 (744 individuals, 20.99%), 50 to 59 (731 individuals, 20.63%), 60 to 69 (490 individuals, 13.83%), 20 to 29 (460 individuals, 12.98%), 70 to 79 (178 individuals, 5.02%), 80 and above (20 individuals, 0.56%), 18 to 19 (14 individuals, 0.4%), and under 18 (9 individual, 0.25%). (See Tables 2.04 and 2.05, and Graph 2.03 for details)

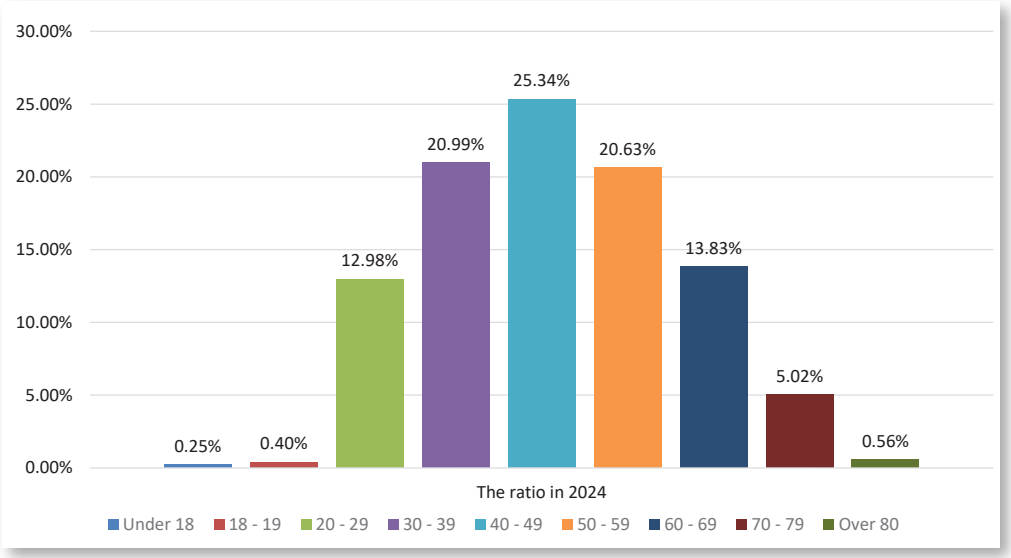
Table 2.04 Statistical Tables of Case Types and Age of Suspects in the Past Three Years

Type	Under 18			18 - 19			20 - 29			30 - 39			40 - 49			50 - 59			60 - 69			70 - 79			Over 80		
	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022	2024	2023	2022
Fraud	9	1	0	14	6	0	349	242	119	316	285	185	225	226	190	106	128	130	69	93	76	31	22	25	2	2	8
Embezzlement	0	0	0	0	0	0	0	0	0	5	6	2	23	21	8	21	17	19	20	18	21	11	6	11	0	0	3
Breach of Trust	0	0	0	0	0	0	1	0	0	5	2	5	32	17	18	29	23	22	14	26	26	15	12	7	4	2	2
Usury	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1	0	1	1	0	0	0	0	0	0	0	0	0
Smuggling	0	0	0	0	0	0	0	0	0	0	0	1	0	0	3	0	3	0	2	0	2	0	0	3	0	0	0
Violations of the Tax Collection Act	0	0	0	0	0	0	2	2	0	11	11	4	18	20	22	31	55	35	22	29	38	4	9	7	0	0	0
Counterfeiting and Alteration of Currency	0	0	0	0	0	0	0	0	2	0	6	1	0	1	0	0	1	0	0	0	0	0	0	0	0	0	0
Counterfeiting and Alteration of Securities	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intellectual Property Rights Infringement	0	0	0	0	0	0	4	11	2	22	17	13	35	27	14	19	17	8	5	2	8	2	1	1	0	0	0
Violations of the Tobacco and Alcohol Administration Act	0	0	0	0	0	0	4	1	0	12	3	1	8	2	1	3	1	5	1	0	1	1	0	0	0	0	0
Trade Secrets Act	0	0	0	0	0	0	2	0	0	12	3	7	19	22	22	17	7	12	7	3	3	1	0	1	0	0	0
Violations of the Securities Investment Trust and Consulting Act	0	0	0	0	0	0	5	6	17	22	15	40	21	6	35	9	5	20	5	1	10	0	0	2	0	0	0
Violations of the Securities and Exchange Act	0	0	0	0	0	0	16	10	15	44	25	47	96	46	91	98	110	109	83	90	83	40	38	37	5	1	8
Violations of the Banking Act	0	0	0	0	0	0	26	22	12	132	107	118	151	156	143	123	96	119	88	62	85	15	10	26	0	3	0
Violations of the Company Act	0	0	0	0	0	0	15	16	11	67	81	92	172	166	179	195	134	163	132	100	131	50	28	47	7	5	3
Other Economic Crimes	0	0	0	0	0	0	7	7	4	12	14	4	16	31	7	10	13	7	8	10	2	2	4	3	0	0	0
Violations of the Business Entity Accounting Act	0	0	0	0	0	0	4	0	0	18	2	0	14	4	3	10	5	15	8	3	5	0	2	1	0	0	1
Violations of the Fair Trade Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Violations of the Futures Trading Act	0	0	0	0	0	0	13	6	9	40	45	55	24	46	38	20	16	23	4	17	6	1	4	0	0	0	0
Violations of the Insurance Act	0	0	0	0	0	0	0	0	0	0	0	0	1	0	4	1	2	0	1	3	4	0	0	0	0	0	0
Offences Against Agriculture, Industry and Commerce	0	0	0	0	0	0	1	0	2	6	2	1	11	8	8	6	6	10	7	4	4	0	5	0	0	2	0
Violations of the Multi-Level Marketing Supervision Act	0	0	0	0	0	0	0	2	0	0	0	0	2	0	1	2	1	2	4	2	2	0	0	0	0	0	0
Documentary Forgery	0	0	0	0	0	0	2	0	0	7	2	0	4	6	14	6	6	10	2	5	14	3	1	6	0	1	2
Other General Crimes	0	0	0	0	0	0	4	0	0	5	4	0	3	1	5	10	5	3	4	2	4	0	0	1	2	0	0
Violations of the Firearms, Ammunition, and Knives Control Act	0	0	0	0	0	0	0	1	0	0	4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Violations of Health Regulations	0	0	0	0	0	0	5	5	14	7	16	39	23	25	49	15	15	34	4	6	16	2	5	7	0	1	1
Violations of Disease Control Regulations	0	0	0	0	0	0	0	0	4	0	0	4	0	0	0	0	1	2	0	0	0	0	0	1	0	0	0
Violations of Personal Privacy and Secrets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Violations of Environmental and Ecological Protection Regulations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	9	1	0	14	6	0	460	331	211	744	650	620	898	831	856	731	668	749	490	476	541	178	147	186	20	17	28

Table 2.05 Age Ratio of Suspects in 2024

Year	Under 18	18 - 19	20 - 29	30 - 39	40 - 49	50 - 59	60 - 69	70 - 79	Over 80	Total
The ratio in 2024	0.25%	0.40%	12.98%	20.99%	25.34%	20.63%	13.83%	5.02%	0.56%	100.00%
2024	9	14	460	744	898	731	490	178	20	3,544

Graph 2.03 Age Ratio of Suspects in 2024

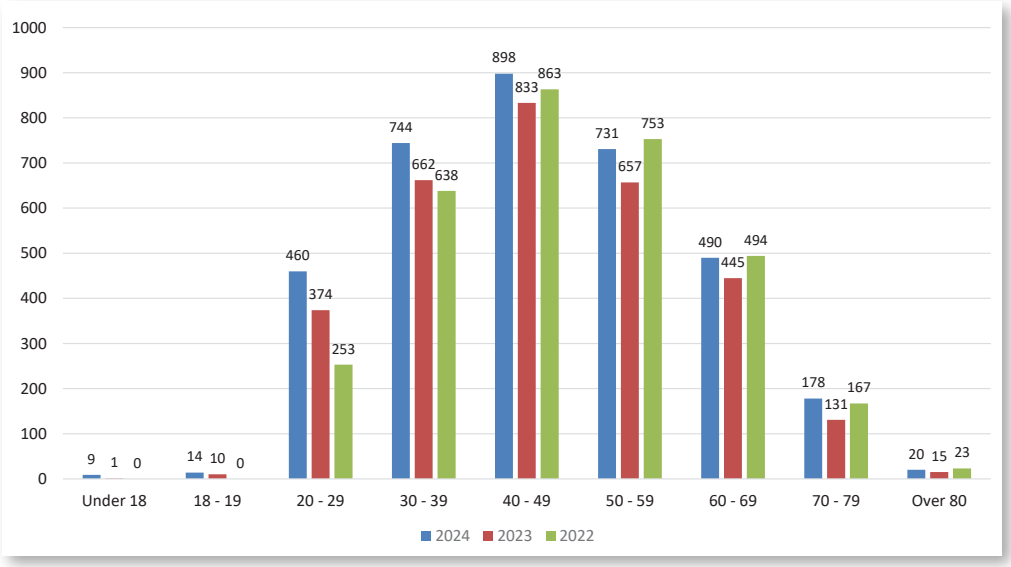


Comparing the age of suspects in the past three years, the age group proportions are generally the same as in 2023. The age group with the highest number of suspects remains 40 to 49, followed by 50 to 59, 30 to 39, and so on. The proportions have remained roughly the same with no significant change. (Tables 2.04, 2.06 and Graph 2.04)

Table 2.06 Comparison of the Age of Suspects in the Past Three Years

Year	Under 18	18 - 19	20 - 29	30 - 39	40 - 49	50 - 59	60 - 69	70 - 79	Over 80
2024	9	14	460	744	898	731	490	178	20
2023	1	10	374	662	833	657	445	131	15
2022	0	0	253	638	863	753	494	167	23

Graph 2.04 Comparison of the Age of Suspects in the Past Three Years



III. Referral Source Analysis

In 2024, the highest number of cases were proactive case investigation, with 299 cases, accounting for 29.96% of the total. This was assignment by MJIB head office (250 cases, 25.05%), investigations directed by prosecutors (154 cases, 15.43%), cases referred by other authorities (134 cases, 13.43%), report by whistleblowers (93 cases, 9.32%), referrals from the Financial Supervisory Commission (FSC) (40 cases, 4.01%), and report by supervisory unit (17 cases, 1.7%), cases referred by consultants personnel (7 cases, 0.7%), referrals from the Legislative Yuan (1 case, 0.1%), reports by ethics unit (1 case, 0.1%), voluntary surrender of the offender (1 case, 0.1%), and referrals by other superiors (1 case, 0.1%). (See Tables 2.07 and 2.08, and Graph 2.05 for details)

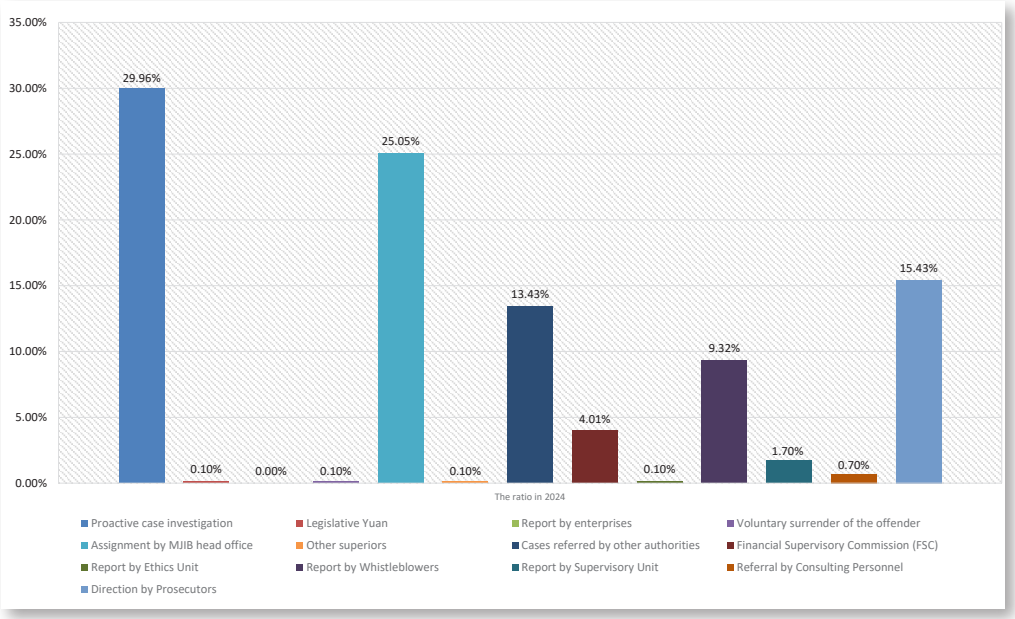
Table 2.07 Statistics on the Source of Cases in the Past Three Years

Type	Proactive case investigation			Legislative Yuan			Report by enterprises			Voluntary surrender of the offender			Assignment by MJIB head office			Other superiors			Cases referred by other authorities			Financial Supervisory Commission (FSC)			Report by Ethics Unit			Report by Whistleblowers			Report by Supervisory Unit			Referral by Consulting Personnel			Direction by Prosecutors		
	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111	113	112	111
Fraud	109	97	92	0	0	0	0	0	0	0	0	0	5	15	20	0	0	0	9	17	4	5	5	2	1	1	1	49	43	24	7	10	19	3	2	0	44	44	47
Embezzlement	16	16	15	0	0	0	0	0	0	0	0	0	14	7	3	0	0	0	1	0	0	0	1	0	0	0	0	4	6	11	2	0	1	0	0	0	10	11	4
Breach of Trust	13	16	15	0	0	0	0	0	0	1	0	0	3	2	0	0	0	0	0	0	0	0	0	0	0	0	0	7	3	4	0	1	0	0	0	0	10	4	7
Usury	0	0	1	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0
Smuggling	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	1
Violations of the Tax Collection Act	4	9	8	0	0	0	0	0	0	0	0	0	2	1	2	0	0	0	0	4	4	0	0	0	0	0	0	0	1	0	4	4	3	1	0	0	5	4	6
Counterfeiting and Alteration of Currency	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Counterfeiting and Alteration of Securities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Intellectual Property Rights Infringement	16	14	16	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	27	35	3	0	0	0	0	0	0	0	3	0	1	0	15	0	0	0	1	0	0
Violations of the Tobacco and Alcohol Administration Act	0	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	22	5	1	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0
Trade Secrets Act	14	13	14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	3	0	0	0	0	0	0	0	1	6	4	5
Violations of the Securities Investment Trust and Consulting Act	3	2	2	0	0	0	0	0	0	0	0	0	5	4	6	0	0	0	3	1	7	13	9	48	0	0	0	1	5	8	0	0	0	0	0	0	5	2	4
Violations of the Securities and Exchange Act	35	39	47	0	0	0	0	1	0	0	0	0	12	12	17	0	0	0	5	1	0	3	2	10	0	0	0	11	8	8	1	2	1	0	0	0	11	9	9
Violations of the Banking Act	30	38	43	0	0	0	0	0	0	0	1	1	18	39	31	1	1	0	2	6	2	1	2	0	0	0	0	5	18	8	1	1	2	0	0	0	22	13	24
Violations of the Company Act	12	11	17	0	0	0	0	0	0	0	0	0	177	157	161	0	0	0	12	4	1	1	0	0	0	0	1	2	0	5	1	1	1	0	0	0	3	5	5
Other Economic Crimes	9	3	0	0	0	0	0	0	1	0	0	0	1	2	2	0	0	0	14	12	2	0	1	0	0	0	0	2	5	1	0	0	1	0	0	0	11	10	6
Violations of the Business Entity Accounting Act	4	1	2	0	0	0	0	0	0	0	0	0	1	1	3	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1	0	1	1	0	1	0	1	0	1
Violations of the Fair Trade Act	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Violations of the Futures Trading Act	0	3	2	0	0	0	0	0	0	0	0	0	9	3	11	0	0	0	6	8	6	17	26	24	0	0	0	4	8	6	0	1	0	0	0	0	6	6	2
Violations of the Insurance Act	1	1	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1	1
Offences Against Agriculture, Industry and Commerce	10	6	5	0	0	0	0	0	0	0	0	0	0	3	3	0	0	0	1	1	1	0	0	0	0	0	0	0	0	1	0	0	2	0	0	0	4	6	3
Violations of the Multi-Level Marketing Supervision Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	1	0
Documentary Forgery	3	9	8	1	0	0	0	0	0	0	0	0	1	0	2	0	0	0	5	1	1	0	0	0	0	0	0	2	7	4	0	0	1	2	0	4	5	16	14
Other General Crimes	7	2	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11	7	4	0	0	0	0	0	0	1	0	0	0	0	0	1	0	0	3	1	0
Violations of the Firearms, Ammunition, and Knives Control Act	2	3	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Violations of Health Regulations	11	20	39	0	0	0	0	0	0	0	0	0	1	0	2	0	0	0	15	23	32	0	0	0	0	0	0	1	5	2	0	1	25	0	0	0	7	1	6
Violations of Disease Control Regulations	0	1	1	0	0	0	0	0	0	0	0	0	0	0	2	0	0	0	0	0	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1
Violations of Personal Privacy and Secrets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Violations of Environmental and Ecological Protection Regulations	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	299	307	335	1	0	0	0	1	1	1	1	1	250	247	266	1	1	0	134	127	71	40	46	85	1	1	2	93	113	83	17	23	77	7	3	5	154	138	147

Table 2.08 Proportion of Source of Cases in 2024

Year	Proactive case investigation	Legislative Yuan	Report by enterprises	Voluntary surrender of the offender	Assignment by MJIB head office	Other superiors	Cases referred by other authorities	Financial Supervisory Commission (FSC)	Report by Ethics Unit	Report by Whistleblowers	Report by Supervisory Unit	Referral by Consulting Personnel	Direction by Prosecutors	Total
The ratio in 2024	29.96%	0.10%	0.00%	0.10%	25.05%	0.10%	13.43%	4.01%	0.10%	9.32%	1.70%	0.70%	15.43%	100.00%
2024	299	1	0	1	250	1	134	40	1	93	17	7	154	998

Graph 2.05 Proportion of Source of Cases in 2024

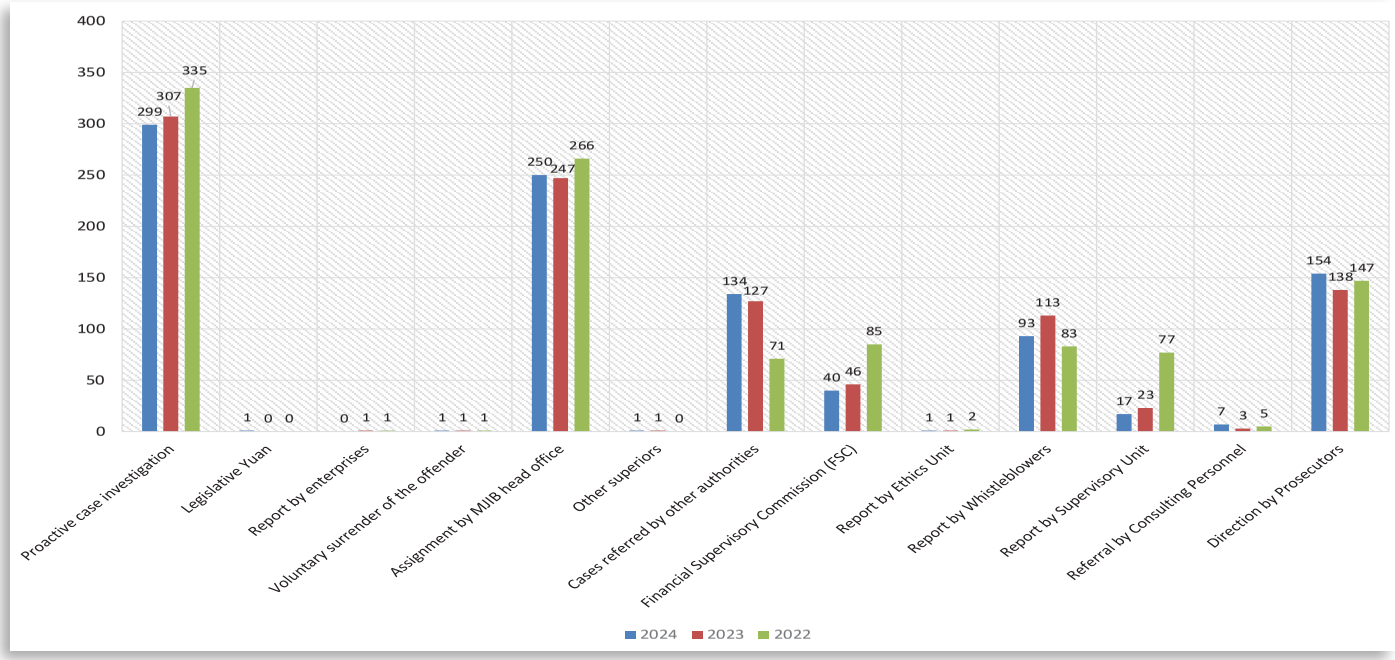


A comparison of case sources over the past three years shows that the proportions have remained roughly the same as in 2023. Proactively identified cases continued to constitute the majority, followed in order by those assigned or referred by the Bureau's headquarters, cases directed by prosecutors, cases provided by other agencies, reports from informants, cases referred by the Financial Supervisory Commission (FSC), and those reported by oversight bodies. Cases originating from sources such as consulting personnel, the Legislative Yuan, government ethics units, voluntary confessions, referrals from other higher-level authorities, and reporting by enterprises were very few. (See Tables 2.07 and 2.09, and Graph 2.06 for details)

Table 2.09 Comparison of Sources of Cases in the Past Three Years

Year	Proactive case investigation	Legislative Yuan	Report by enterprises	Voluntary surrender of the offender	Assignment by MJIB head office	Other superiors	Cases referred by other authorities	Financial Supervisory Commission (FSC)	Report by Ethics Unit	Report by Whistleblowers	Report by Supervisory Unit	Referral by Consulting Personnel	Direction by Prosecutors
2024	299	1	0	1	250	1	134	40	1	93	17	7	154
2023	307	0	1	1	247	1	127	46	1	113	23	3	138
2022	335	0	1	1	266	0	71	85	2	83	77	5	147

Graph 2.06 Comparison of Sources of Cases in the Past Three Years



Part IV :

Future Directions

Artificial intelligence, advanced semiconductor technologies, and other cutting-edge fields continue to drive domestic economic growth. At the same time, they influence U.S.-China trade competition and affect global political and economic dynamics, as well as shifts in geopolitical landscapes. With the rapid development of digital technologies such as AI-driven finance and virtual assets, criminal actors are increasingly leveraging emerging technologies to carry out major economic crimes. As a result, economic crimes have become more complex, diversified, and globalized—this has now become the prevailing trend. In response to the ever-changing economic climate and crime trends, the Bureau will carefully plan future economic crime prevention efforts. The specific measures are outlined below:

I. Economic Crime Prevention

1. Collecting and Analyzing Crime Warning Information for Investigation and Prosecution

In response to the various new economic crimes, the Bureau continues to plan special projects to combat various economic and daily commodity fraud. These include telefraud, trading in unlisted stocks, stock issuing fraud, illegal money siphoning, transactions conducted for domestic and remittance businesses without the approval of the government, misappropriation of trade secret, intellectual property rights infringement, shady commodities,

medicine, and commodity products, and hoarding and price gouging. The Bureau encourages field offices and stations to conduct in-depth investigations into illegal activities at the local level, Proactively collect and analyze relevant crime indication information and clues, and initiate investigations in cases of illegal activity. In cases where the authority lies with administrative agencies, the Bureau actively contacts responsible units in the central and local governments to assist with administrative investigations and adjudication.

2. Utilizing Technological Tools and Analytical Systems to Enhance Case Investigation

Utilizing the Bureau's intelligence processing, fund tracing, data analysis, mobile investigation, criminal investigation, jurisdictional information, and communication analysis systems, and by interfacing with financial, taxation, labor insurance, and other relevant systems provided by government agencies, the Bureau conducts comparative analysis on various abnormal warning data, filters suspicious criminal leads, and supports case investigations. In 2025, the Bureau will continue planning and developing systems such as financial flow analysis and an anti-fraud database for use by its investigative teams.

3. Continue to Strengthen Education and Training to Enhance Professional Knowledge and Skills

In response to trends in major economic and livelihood crimes, or difficulties encountered in case investigations, the Bureau will

organize seminars on economic crime prevention in a timely manner. Experts and scholars from industry, government, academia and judiciary will be invited to participate in discussions to gain an in-depth understanding of the causes of emerging crimes and prevention strategies. By incorporating diverse perspectives, these seminars will provide valuable insights for government decision-making and crime prevention. The Bureau will also adjust its crime prevention strategies to adapt to changes in socioeconomic conditions, and proactively prevent crime. Additionally, the Bureau will continue promoting various training programs, including the "Financial and Banking Professional Courses – Basic and Intermediate Certification Seminars," as well as training sessions on trade secrets, virtual currency flow analysis certification, and other seminars. Through enhanced education and training, the Bureau aims to strengthen professional knowledge and investigative skills among its personnel.

4. Integrating Cross-Domain Authorities to Enhance Prevention Capabilities

Internally, the Bureau integrates the functions of its various departments to support and coordinate with each other, ensuring the implementation of five key objectives: fully safeguarding national security, strengthening efforts to combat major crimes, enhancing national cybersecurity capabilities, improving the protection of trade secrets, and continuously reinforcing workplace discipline, thereby

maximizing synergistic effects. Externally, the Bureau continues to strengthen collaboration with relevant authorities through existing inter-ministerial mechanisms (such as the Ministry of Health and Welfare, Ministry of Agriculture, Intellectual Property Office under the Ministry of Economic Affairs, and the Financial Supervisory Commission), and professional exchange platforms (such as food safety platforms established by the Ministry of Health and Welfare and local governments, livelihood crime task forces set up by prosecutors' offices, and the prevention and investigation of economic crime coordination council initiated under the Executive Yuan's directive). These efforts aim to enhance connections with competent agencies, engage with private enterprises, bridge the gap between public and private sectors, and build collaborative teams to combat illegal activities.

II. Economic Crime Investigation

1. Combating Corporate Corruption and Investigating Financial Crimes

Types of corporate corruption cases include stock market crimes, financial corruption, defalcation of assets, and infringement of trade secrets. These cases typically involve high-level suspects and are often complex and far-reaching, making them classic examples of white-collar crimes. To evade investigation, suspects may often plan

fund disconnections, nominee accounts, and other firewalls or stop-loss points. The Bureau will continue to integrate cross-disciplinary teams from the Anti-Money Laundering Division, the Cyber Security Division, the Forensic Science Division, and the Communication Surveillance Division. It will also maintain close contact and cooperation with authorities, such as the Financial Supervisory Commission, to proactively uncover leads of illegal activities, and investigate and prosecute these crimes.

2. Expanding the Corporate Anti-Corruption Forum to Showcase the Bureau's Professional Image

On October 29, 2024, the Bureau held the "10th Anniversary of Corporate Anti-Corruption – Senior Financial Integrity Forum," focusing on corporate corruption crimes such as stock market crimes, financial corruption, defalcation of assets, and infringement of trade secrets. The Bureau selected representative and high-profile cases it had investigated, and invited experts and scholars from related domestic industries, government agencies, academia, and the judiciary to engage in discussions on evidence collection, legal application, investigation and trial practices, and institutional reform. The forum aimed to provide references for the Bureau's future case investigation improvements, policy development, and legal amendments. It also served to enhance the public's understanding of the Bureau's current efforts and achievements in corporate anti-

corruption, thereby strengthening its professional image.

3. Establishing Corporate Anti-Corruption Contact Points to Strengthen Capacity for National Security and Trade Secret Cases

In response to the amendment of the National Security Act, which incorporates "cases involving the misappropriation of trade secrets related to national core key technologies" into the tiered protection system for trade secrets, the Bureau will prioritize the investigation of such cases. It will continue to conduct publicity and communication to enhance mutual trust with businesses. The Bureau will also maintain close interaction with relevant authorities, the Intellectual Property Office of the Taiwan High Prosecutors Office, and the Taiwan Trade Secrets Protection Association, to facilitate the investigation and handling of these cases.

4. Proactively Tracing and Eradicating the Roots of Telefraud

The Bureau will continue to focus on telefraud server rooms and money laundering rooms, as well as tracing and apprehending the masterminds and financiers behind investment telefraud syndicates, as key priorities in investigating telecommunication fraud cases. These efforts will be coordinated with special projects directed by the Taiwan High Prosecutors Office. According to investigation results in 2024, telefraud syndicates are still exploiting social media and virtual currencies as crime tools, taking advantage of characteristics such as low cost, high return, rapid transfer, anonymity, and cross-border

capabilities to deceive investors. Regarding telefraud server rooms, syndicates have begun installing DMT devices—commonly known as "SIM banks"—in moving vehicles, evolving from traditional fixed-location server rooms to mobile fraud server rooms. They have also separated the SIM banks and card pool or used unmanned intermediate server rooms as a relay point, allowing members to remotely control operations and coordinate with offshore telefraud server rooms, thereby increasing the difficulty of enforcement and tracking. For money laundering rooms, telefraud syndicates leverage the ease of access, decentralized anonymity, and efficient centralized management of virtual currency addresses to conduct transactions. Using mobile devices, they can operate dozens of virtual currency addresses simultaneously to launder money and conceal illegal gains. These rooms have been "cloud-based" to drastically reduce personnel costs. Additionally, online gambling groups and virtual currency shops assist fraud syndicates in collecting fraudulent funds, using virtual currency or third-party payment processors to launder the proceeds. The money flow is complex. Syndicates also collaborate with gangs, recruiting members to act as money mules through violent means, combining gang organizations with money laundering rooms. They also partner with underground remittance operators to collect illicit proceeds from overseas telefraud server rooms. Investigating money laundering rooms requires more than traditional

financial flow analysis; it also demands learning new tracking skills related to virtual currencies and third-party payment systems to trace the flow of illicit funds. As for cross-border crimes, fraud syndicates have systematized, specialized, and segmented the operations of telefraud server rooms and money laundering rooms. This allows them to relocate operations frequently, and cooperate among different syndicates. Recently, they have recruited foreign nationals, under the guise of tourism, to act as short-term money mules in Taiwan, or have purchased bank accounts and telecom numbers from foreign migrant workers for telefraud. They exploit the difficulty and cost of obtaining evidence in cross-border cases to obstruct criminal investigations. This has become a pressing challenge for law enforcement worldwide. To overcome these challenges, the Bureau will continue to enhance its anti-fraud capabilities. Besides holding "Anti-Fraud Project Training Seminars" and inviting experienced prosecutors or frontline investigators to share practical case experiences and conduct knowledge exchanges, it will also gather public and private sectors and industry stakeholders to jointly formulate anti-fraud strategies. In coordination with the Executive Yuan's implementation of the "New Generation Anti-Fraud Strategic Action Plan 2.0" starting January 1, 2025, the Bureau is incorporating cross-border cooperation strategies, and further promoting international intelligence exchange and collaboration. Using investigative tools authorized under the

Fraud Prevention Act, Anti-Money Laundering Act, Communication Security and Surveillance Act, and Code of Criminal Procedure—referred to as the "New Four Anti-Fraud Laws"—the Bureau aims to "dismantle syndicates," "seize equipment," "capture masterminds," "cut off financial support," and "confiscate illicit gains" to swiftly bring offenders to justice and meet public expectations.

5. Thorough Investigation of Illegal Additives to Safeguard Food Safety

The key food safety issue in 2024 centered on unscrupulous businesses illegally adding the industrial dye Sudan Red to chili powder and other seasonings. Although the controversy abated, starting in November of the same year, the Taiwan Food and Drug Administration and local health bureaus uncovered multiple new cases involving the illegal addition of Sudan Red to curry powder, turmeric powder, and similar products. These incidents reignited public concern and demonstrated that such cases remain a core focus of enforcement efforts. The Bureau will continue to act in accordance with the Executive Yuan's "Food Safety Meeting," the Taiwan High Prosecutors Office's "Supervisory Meeting on Fighting Livelihood Crimes," and the "Implementation Plan for Combating Livelihood Crimes," strengthening investigations into offenses that directly impact daily life. At the border, enforcement will focus on cracking down on illegal imports. Within the manufacturing sector, efforts

will target counterfeiting, mislabeling, and unauthorized additives—executing a comprehensive crackdown on all types of livelihood-related violations.

6. Cracking Down on Dishonest Tea Vendors to Protect the Taiwan Tea Brand

The Bureau will continue to proactively investigate cases of mislabeling the origin of tea, where foreign tea is falsely represented as domestically produced high-mountain tea from Fushoushan, Lishan, Alishan, and Shanlinxi, in accordance with the "Action Plan for Investigating Foreign Tea Blended with Taiwanese Tea", issued by the Taiwan High Prosecutors Office. This is to prevent unscrupulous tea merchants from seeking illegal profits by importing low-priced tea from Vietnam or other regions, and blending it with high-priced Taiwanese tea. Such practices undermine consumer confidence in domestically produced tea, damage the reputation of Taiwanese tea farmers and merchants, and harm the image of high-quality domestic tea. The Bureau is committed to defending the rights and interests of Taiwanese tea farmers, merchants, and consumers.

III. Cross-Strait Affairs

1. Following Established Liaison Mechanisms and Utilizing Appropriate Opportunities to Promote Exchange and Cooperation

The Bureau, in compliance with government policy and upholding the principles of "parity, dignity, and orderly engagement," continues to operate under the framework of the Cross-Strait Agreement on Joint Crime-Fighting. In line with developments in cross-strait relations, the Bureau actively utilizes established liaison mechanisms to seize favorable opportunities, strengthening contact with responsible personnel in mainland Chinese law enforcement. Through focused case-by-case discussions and collaborative evidence collection and investigation, the Bureau demonstrates the government's and its own firm commitment to jointly combating crime—further deepening cross-strait efforts in fighting transnational crime and promoting judicial mutual assistance.

2. Strengthening Cross-Strait Joint Crime-Fighting Cooperation to Curb Cross-Border Crime

The intensifying U.S.-China trade rivalry has positioned Taiwan's advanced semiconductor technologies at the center of geopolitical tensions between the two powers. In addition, China's continued expansion of coastal military capabilities has heightened cross-strait geopolitical risks, which in turn have affected the cooperative relationship between the two sides in joint crime-fighting efforts. However, in view of the persistent occurrence of cases such as cross-border telefraud, drug smuggling, money laundering crimes, etc., the Bureau will still conduct intelligence exchanges,

collaborative investigations of cases, and evidence collection for major crime cases across the Taiwan Strait, to curb the spread of cross-border crime.

3. Continuing to Pursue Fugitives to Uphold Justice

In 2024, a total of 9 fugitives were apprehended overseas and repatriated through the Bureau's efforts. Among them, 5 cases, 5 fugitives were repatriated from mainland China, Hong Kong, or Macau, and 4 cases, 4 fugitives were repatriated from countries such as the United States, Canada, and Thailand. Moving forward, the Bureau will continue to gather intelligence on the whereabouts of fugitives abroad, and pursue their arrest and repatriation. Regarding mainland China, the Bureau will conduct intelligence exchange with mainland authorities under the framework of the Cross-Strait Joint Crime-Fighting and Judicial Mutual Assistance Agreement, and request assistance in apprehending and repatriating fugitives. Internationally, the Bureau will maintain close contact with local law enforcement agencies through its overseas legal attachés, and promote international cooperation to request foreign law enforcement agencies to assist in criminal repatriate and investigation to face justice, upholding judicial rights.

經濟犯罪防制工作年報

中華民國 113 年

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出版年月：中華民國 114 年 11 月出版

刊期頻率：年刊

其他類型版本說明：本刊同時登載於法務部調查局網站

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Ministry of Justice Investigation Bureau

