



107年 經濟犯罪 防制工作年報

The Prevention and Investigation of
Economic Crime Annual Report 2018

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法務部調查局
Ministry of Justice Investigation Bureau



序言

107年國際間受美中貿易戰爭、美國聯準會升息、英國公投脫歐等因素影響，全球經濟成長動能不佳、國際金融市場及各國股匯市均呈現劇烈震盪，國內中央銀行為穩定物價及國內金融市場，採取維持利率不變，以貨幣寬鬆政策因應全球經貿變局。

臺灣長期市場游資充斥，民間投資不足，而股市波動幅度大，易衍生各類經濟犯罪。本局職司重大經濟犯罪之調查與防制工作，維護股市健全發展與金融交易秩序，確保企業正常經營，為責無旁貸之要務。企業肅貪除嚴厲掃蕩證券市場之操縱股價、內線交易、財報不實、特別背信等股市犯罪外，並積極查辦金融機構人員之貪瀆、掏空公司資產及侵害營業秘密等犯罪。同時，體察民怨，導致人民傾家蕩產之電信詐欺、違法吸金、地下金融，以及與民衆身體健康、日常生活息息相關之黑心食品、藥品等民生犯罪，均係本局查辦之重點工作。107年本局總計偵辦經濟犯罪及一般犯罪案件1,051案，犯罪嫌疑人4,224人，均創近年新高，涉案標的則達新臺幣（下同）2,404億3,093萬6,536元。

因應近年經濟犯罪跨境化、組織化之趨勢，政府執法部門除持續與國際接軌，積極尋求國際司法互助及情資交換，並結合相關主管機關之行政監理及聯繫平台，不斷強化執法效能，展現遵循國際組織規範的決心與行動力。107年11月5至16日亞太防制洗錢組織（APG）來臺進行第三輪現地評鑑，本局因應此次評鑑，自106年初起，積極配合行政院洗錢防制辦公室政策及指示，投入人力及資源，全面檢視近年執法成效與尚待補強等事項，並儘速研擬強化與改進措施，期

許爭取評鑑佳績。依據我國國家洗錢及資恐風險評估報告指出，法人資訊透明度不足，近年遭受濫用為犯罪管道之嚴重性增高，本局隨即規劃加強偵辦虛偽驗資等法人犯罪，以避免公司行號淪為虛偽交易、詐貸、詐欺、洗錢等各類犯罪及洗錢管道，總計107年同步偵辦944家公司驗資不實案件，大幅降低法人遭濫用之可能性，並增加法人透明度。鑒於地下通匯常被作為犯罪所得之洗錢管道，危害金融秩序甚鉅，本局配合臺灣高等檢察署指揮，於107年9月間執行兩波同步查緝地下通匯行動，計查獲非法匯兌金額235億1,686萬9,300元，查扣及凍結帳戶犯罪所得1億9,212萬9,431元，阻斷黑錢透由地下通匯清洗至境外的機會。此外，本局於現地評鑑時，對於評鑑團關注我國有關洗錢及風險非常高之特定犯罪類型等偵查作為、資料庫之連結運用、不法資金清查、犯罪所得查扣，及金融情報中心（FIU）情資之運用等，均提出完整且具體之說明，獲致評鑑團對我國防制洗錢執法的正面肯定。

展望未來，本局仍將秉持公私部門密切合作，全力偵辦重大經濟犯罪，同時加強預防宣導工作，降低民衆受騙機會；此外，持續推動兩岸共同打擊犯罪與跨國合作，使犯罪者無所遁形，追討犯罪利得，剝奪再犯之憑藉，以實現公平正義。同時，亦企盼各方先進不吝指正，繼續督促鞭策，使本局經濟犯罪防制工作能持續精進，不負社會與人民之付託。

局長  謹識

中華民國 108 年 9 月



編輯說明

一、編輯目的

本年報係彙整本局107年執行經濟犯罪防制工作相關數據資料，加以統計分析，並據以研究犯罪成因，掌握犯罪情勢及擬訂防制對策，另選錄專題研究報告貳篇，提供各界參考。

二、編輯內容

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

三、凡例

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

—：表示無資料或資料不詳

NA：表示無法計算

- (五) 本年報經濟犯罪案件數包含被害人數、被害法益金額未達法務部訂頒「檢察機關辦理重大經濟犯罪案件注意事項」及本局「法務部調查局重大經濟犯罪案件認定要點」之案件，並以經本局移送地檢署之案件為準，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107年為計算基準年，「增減率」之計算為： $\text{增減率} = [(\text{本期} - \text{上期}) / \text{上期}] \times 100\%$ 。



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107 年經濟犯罪防制工作年報



第一部分

組織概況

- 壹 | 工作職掌及建制依據
- 貳 | 組織與業務概況
- 參 | 法務部調查局重大經濟犯罪
案件認定要點





壹、工作職掌及建制依據

民國(下同) 68年，政府鑒於經濟犯罪問題日趨嚴重，為避免經濟活力受到斲傷，維護社會安定，持續經濟發展，行政院於同(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企業貪瀆、經濟犯罪及一般犯罪之防制

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。

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。工作範圍概分為企業貪瀆、經濟犯罪及一般犯罪等案件之資料蒐集、研編、預防及偵辦。

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

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

參、法務部調查局重大經濟犯罪案件認定要點

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

³ 依本局104年1月7日調人壹字第10406500210號函示：本處「追緝外逃科」更名為「兩岸事務科」，辦理追緝外逃大陸及港、澳地區通緝犯暨本局兩岸共同打擊犯罪工作秘書業務，至於外逃至其他國家(地區)之通緝犯追緝業務，移撥本局國際事務處接辦，並自104年1月16日生效。



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被害金額五千萬元以上，或被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，依被害人人數或被害法益金額，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，其被害人人數或被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、橋頭地方檢察署被害人人數五十人以上或被害法益金額新臺幣二千萬元以上者。
- (二) 前款以外之地方檢察署被害人人數三十人以上或被害法益

金額新臺幣一千萬元以上者。

二、下列各款犯罪，被害法益金額新臺幣二百萬元以上者，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
- 貳 | 經濟犯罪預防工作
- 參 | 犯罪案件偵辦工作
- 肆 | 企業肅貪工作



壹、召開經濟犯罪防制執行會報

本局於107年10月25日召開「經濟犯罪防制執行會報」第131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

查處法務部調查局函送事業涉及違反公平交易法案件2案，函送法務部調查局調查案件17案。

(二) 金融監督管理委員會(下稱金管會)銀行局

因應亞太防制洗錢組織第三輪相互評鑑，接獲民衆檢舉違法吸金及地下通匯等類刑案件，賡續移送法務部調查局調查。

(三) 金管會證券期貨局

證券期貨局於107年1月至9月間，移請法務部調查局查處的六十餘件中，不乏涉及首次代幣發行(Initial Coin Offering, ICO)案件，本會將於明(108)年6月間，訂定ICO相關管理規則，鑒於ICO型態各異，涉及法規面龐雜，證券期貨局將詳盡蒐集各國資料，參考國內各方意見，研議開放及管理機制。

(四) 金管會保險局

保險局督導財團法人保險犯罪防制中心每年定期舉辦防制保險犯罪研討會，107年研討會於12月5日至7日舉行，參加學員包含法官、檢察官、法務部調查局、刑事警察局、廉政署、內政部消防署、保險事業發展中心、汽車交通事故特

別補償基金、金融消費評議中心、產壽險業界理賠主管及相關專業人士等，本次研討會規劃保險犯罪相關議題報告及綜合座談等，期藉此使執法人員瞭解當前保險犯罪案件型態及保險實務問題，並達成加強合作防制保險犯罪之積極目的。

(五) 金管會檢查局

金管會各局與法務部調查局洗錢防制處（金融情報中心 Financial Intelligence Units, FIU）已建立資訊分享機制，未來合作會更為密切。

(六) 外交部領事事務局

自106年11月至107年10月間，依據法務部調查局來函，領務局已函請相關駐外館處透過適當管道瞭解葉○○等7名外逃通緝犯行蹤，全力協緝歸案，另依據法務部調查局來函通報，完成陳○撤銷通緝。

(七) 經濟部商業司

法務部調查局辦理違反公司法第九條之虛偽驗資案件，經濟部均積極配合調閱及影印公司登記卷宗內容，並函送法務部調查局辦理。

(八) 經濟部智慧財產局

1. 為執行行政院107年3月16日公布之「大陸對臺31項措施之因應策略」，將修正營業秘密法增訂「偵查內容保密令」制度，該修正草案，已於5月24日經立法院經濟、司法及法制聯席委員會審議完竣，待黨團協商後送二、三讀，行政院已將本案列為最優先推動法案。
2. 為精進司法人員偵查審理營業秘密案件之專業職能，智



慧財產局於107年4月17日、18日與法務部及美國在台協會(AIT)共同舉辦「營業秘密法制運作實務研討會」；以美國營業秘密保護偵辦實務為主軸，邀請國內司法人員與美國檢察官、法官及調查人員等，針對「營業秘密侵害之認定」、「營業秘密案件數位鑑識及偵查」、「營業秘密價值及損害賠償金額計算」等議題進行討論及經驗分享。

3. 為協助企業建構營業秘密保護制度，以及利用釋明表協助檢調人員偵辦營業秘密案件，以有效偵辦營業秘密侵害案件，智慧財產局於107年5月4日、6月8日及6月29日，在臺北、臺中及臺南，與臺灣營業秘密保護促進協會合作辦理3場「2018企業營業秘密合理保密措施研討會」，針對「營業秘密案件釋明表與偵查實務」與「合理保密措施之實務作法」等議題，提出專題報告，並與企業意見交換，現場討論熱烈，反應良好。
4. 為協助司法人員瞭解產業現況及動態，建立與產業溝通、意見交換之管道，以利營業秘密案件之偵辦及審理，於107年7月5日、10日及20日於新竹、臺中、高雄辦理3場實務座談會，法官及檢察官等共計有150人參加。
5. 為強化偵辦侵害智慧財產案件執法人員之專業知能，於107年7月2日至27日辦理「智慧財產權研習專業初、中、高級班」4梯次，由法務部調查局及內政部警政署共同派員參訓。

(九) 法務部檢察司

因應亞太防制洗錢組織第三輪相互評鑑，籲請各機關加強配合辦理事項如下：

1. 評鑑員關注疑似洗錢交易報告(Suspicious Transaction Reports, STR)及大額通貨交易(Cash Transaction Reports, CTR)之蒐集、分析、分送及回饋機制，請金融情報中心即時補強，並更新相關內容及統計數據。
2. 有關金融情報中心情資分送之分析能力及效能部分，包括分析員的能力、客觀的分析工具及專業的能力，均有再精進的空間。
3. 各相關部門及執法機關取得金融情報中心分送情資後，其運用情形及回饋機制應整備完善。
4. 稅務及走私犯罪，在扣押犯罪所得部分，儘管其中大部分涉及違章漏稅業經主管機關裁處行政沒入，無法列計查扣犯罪所得，不過以往對此類型犯罪，在執行扣押犯罪所得，確實有待加強。

(十) 臺灣高等檢察署

鑒於地下通匯案件猖獗，且往往是犯罪所得的洗錢管道，造成金融秩序莫大危害，臺灣高等檢察署於107年9月15日至20日及同年9月21日至30日，發動兩波查緝地下通匯案件，獲得良好成效，感謝調查局、警政署及刑事警察局協力配合。

(十一) 內政部警政署

因應亞太防制洗錢組織相互評鑑之整備會議，警政署已加強各項預擬答詢及案例報告，凸顯跨單位橫向協調合作成



效，以爭取佳績；書面資料部分，將優先齊備洗錢、電信詐欺、侵害智慧財產權等案件及沒收扣押新制執行成效等四大面向之內容及數據供參。

(十二) 內政部移民署

執行重大經濟犯罪(含貪瀆)案件出國安檢作業情形：

1. 列管安檢部分：1,238筆。
2. 查獲安檢部分：1,110筆。
3. 自海外地區(含香港、澳門)協緝遣返之外逃罪犯共計56人。
4. 於國際機場、港口查獲經濟犯罪通緝犯計347人。

(十三) 法務部調查局

107年1至8月移送偵辦統計如下：

1. 經濟犯罪及一般犯罪案件共計667案，涉案標的1,527億6,707萬元，移送嫌疑人2,235人。
2. 偵辦各類詐欺案件114案。
3. 偵辦企業貪瀆案件84案。
4. 偵辦非法吸金案件47案。
5. 偵辦侵害智慧財產權案：
 - (1) 營業秘密法19案。
 - (2) 著作權及商標法16案。
6. 追緝外逃：緝解歸案3案3人。

二、研提專題報告

「稅務及走私犯罪運用金融情報現況分析及策進作為」(法務部調查局提報，略)。

貳、經濟犯罪預防工作

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

一、蒐集情資，研析運用

透過情資整合平台，蒐集各類工商情資，研析後，發交或提供內、外勤單位參考；另針對國內工商企業或個人發生違常、違規狀況，即時深入掌握了解，機先發掘預警情資，研採妥適防制作為。本年計交查及宣導資料457件、蒐集各類工商財務營運異常暨犯罪預警情資854件、調查專(簡)報資料61件。(詳表2.01、2.02及圖2.01)

表 2.01 今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	457	61	132	0

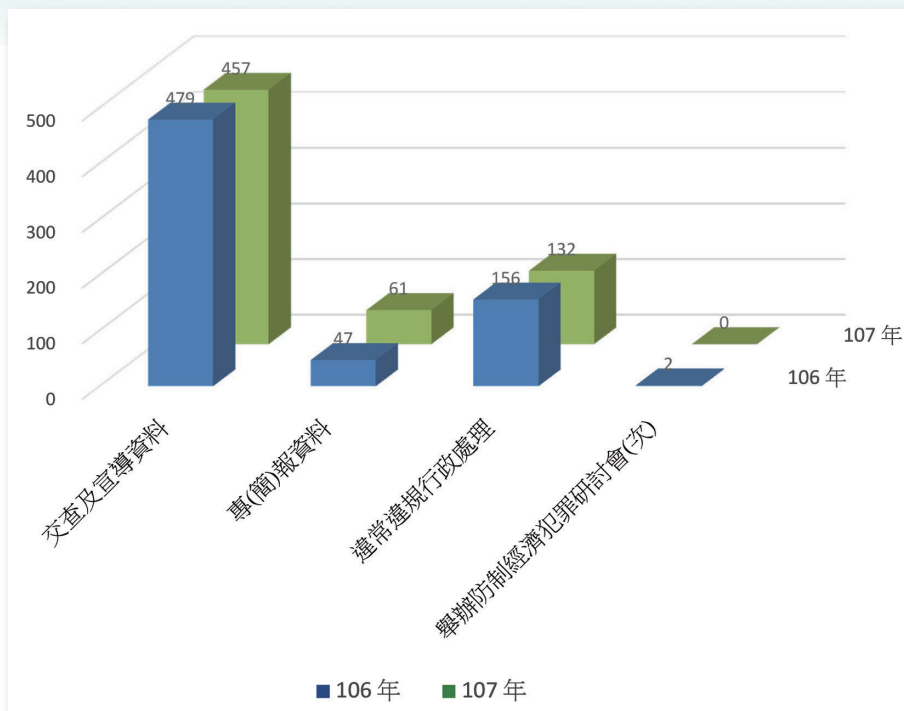
表 2.02 近2年執行犯罪預防工作統計

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		
106年	479	47	156	2
107年	457	61	132	0



圖2.01 近2年執行犯罪預防工作比較



二、編撰專報，提供參處

- (一) 因應犯罪手法日益翻新，針對企業貪瀆、電信詐欺、重大食品安全及民生犯罪問題，皆責成外勤單位針對現況、制度及因應作為研編專報，提供給相關主管機關參處，並將年度徵選之優等作品及佳作，收錄於本處網頁專區，供作預防犯罪案件參考。
- (二) 編印「107年專題研究報告彙編」(計37篇)，分送外勤單位參考，以提升同仁專業素養及辦案技能。

三、主動篩選，機先預防

本年度篩選、過濾發生大額退票之公司、行號計3,201家，研析後，將其中60家發交外勤單位清查，另針對營運嚴重虧損、財務發生危機之企業，深入了解彼等財務營運狀況，如發現涉及惡性倒閉或組織性、集團性詐欺之經濟犯罪情事，即發交外勤單位依法深入調查蒐證，以維護經濟秩序。

四、經驗交流，建立窗口

為與企業建立共同打擊企業貪瀆之夥伴關係，強化其內稽內控，協助企業防堵內賊內鬼，及保護營業秘密，本年度至華南金控銀行、臺灣高鐵股份有限公司、群聯電子股份有限公司、順天醫藥生技股份有限公司等上市（櫃）公司，及與新竹科學工業園區等企業及全國性工商團體，以「調查局如何與企業共同打擊企業貪瀆」等公私部門協力反貪等主題，舉辦295場「企業肅貪經驗交流」，共571家廠商，計19,342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，達到預防機先、即時發掘與加速偵辦之效。

五、通報函送，行政處理

- (一) 對於公司行號或其他商業活動經營違常，違反相關財經行政法令者，函送主管機關處理，本年度主管機關裁處案件計132案。
- (二) 案件偵查過程發現涉逃漏稅者，移請稅捐稽徵機關處理，計查緝漏稅案件10件，其中逃漏營業稅4件、個人綜合所得稅3件、營利事業所得稅3件，總計裁罰金額2億1,339萬9,820元。



六、專精講習，精進技能

107年1月舉辦「加強偵辦電信詐欺案件偵查實務講習班」，調訓本局同仁170人，以強化同仁在偵辦是類案件之專業智能。107年7月舉辦「經濟犯罪防制工作專精講習班」，調訓本局外勤處站負責偵辦重大經濟犯罪之同仁、組長、副主任、科長等共100名，實施為期一週之密集訓練，講授實務經驗，提昇辦案技巧，並邀請檢察官講授境外紙上公司資金清查與案例偵辦實務，冀能掌握經濟犯罪趨勢及犯罪構成要件，達成維護經濟及金融秩序與保障民衆權益的目的。

參、犯罪案件偵辦工作

本年調查完成案件中，移送案件計1,051案，嫌疑人4,224人，涉案標的2,404億3,093萬6,536元；其中經濟犯罪案件850案（內含企業貪瀆案件117案），嫌疑人3,744人，涉案標的2,401億2,413萬6,019元；一般犯罪案件201案，嫌疑人480人，涉案標的3億680萬517元；追緝外逃案件4案，嫌疑人4人；國際合作案件1案，嫌疑人1人。（詳表2.03、2.04及圖2.02、2.03）

表2.03 近2年偵辦經濟及一般犯罪案件統計

案件類別		107年			106年		
		案件數	嫌疑人數	涉案標的(元)	案件數	嫌疑人數	涉案標的(元)
壹、經濟犯罪案件	合計	850	3,744	240,124,136,019	775	2,395	313,241,338,472
	詐欺	160	644	17,164,298,161	152	519	31,208,855,740
	貸款詐欺	20	107	2,493,641,270	13	43	27,133,262,094
	國貿詐欺	2	5	107,755,816	3	5	31,146,641
	惡性倒閉詐欺	0	0	0	2	3	89,365,000
	倒會詐欺	0	0	0	3	5	55,498,300
	不動產詐欺	5	10	624,888,614	5	8	545,517,168
	票據詐欺	5	19	4,465,218,383	4	17	99,735,200
	投資詐欺	29	91	2,697,904,456	26	58	821,118,740
	信用卡詐欺	0	0	0	2	20	109,953,777
	廣告詐欺	1	1	1,650,000	0	0	0
	退稅詐欺	2	13	3,394,279,072	1	21	35,410,089
	保險詐欺	4	13	46,747,254	0	0	0
	電腦網路詐欺	3	4	20,999,700	2	1	1,400,000
	健保詐欺	21	76	97,969,925	15	114	181,407,839
	電信詐欺	12	113	55,586,195	2	27	16,219,949
	補助款詐欺	19	88	1,066,256,742	NA	NA	NA
	民生詐欺	8	26	362,502,251	NA	NA	NA
	其他	29	78	1,728,898,483	74	197	2,088,820,943
	侵占	48	68	4,253,345,681	46	81	13,113,667,070
	普通侵占	3	4	261,289,000	5	7	64,183,043
	公務公益侵占	8	10	278,810,814	5	5	4,198,070
	掏空資產之業務侵占	13	24	1,931,714,192	13	30	12,216,848,887
	一般業務侵占	24	30	1,781,531,675	23	39	828,437,070
	背信	22	62	776,844,491	43	118	8,543,462,683
	掏空資產之背信	15	52	741,753,153	21	61	1,866,381,969
	一般背信	7	10	35,091,338	22	57	6,677,080,714
	重利	3	8	165,410,000	4	6	604,314,798
	走私	5	8	24,404,007	11	32	122,067,575
	違反稅捐稽徵法	17	83	3,543,782,690	13	27	1,148,828,196
	偽變造貨幣及有價證券	3	4	44,080,000	3	4	36,945,100
	偽變造貨幣	0	0	0	1	1	7,600
	偽變造有價證券	3	4	44,080,000	2	3	36,937,500
	違反菸酒管理法	9	10	20,550,000	7	8	42,000



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案件類別			年別	107年			106年		
				案件數	嫌疑人數	涉案標的(元)	案件數	嫌疑人數	涉案標的(元)
壹、經濟犯罪案件	違反銀行法	小計	103	462	84,623,749,238	97	508	162,720,756,072	
		非法吸收資金	61	352	43,013,891,409	55	317	45,153,683,212	
		地下通匯	35	75	40,933,474,723	33	95	109,856,571,413	
		金融機構人員背信	3	7	92,048,832	5	14	547,452,870	
		向金融機構詐欺取財	3	22	583,800,000	2	32	1,035,438,164	
		金融機構人員收受不當利益	1	6	534,274	1	20	5,084,000,000	
		金融機構人員違法放貸	0	0	0	1	30	1,043,610,413	
		其他	0	0	0	0	0	0	
	侵害智慧財產權	小計	18	26	1,786,985,827	39	53	325,894,961	
		違反商標法	13	17	189,327,265	28	32	60,509,910	
		違反著作權法	5	9	1,597,658,562	11	21	265,385,051	
	違反營業秘密法	24	68	100,706,290,014	23	50	69,781,200,947		
	違反證券交易法	86	337	20,720,251,009	104	429	21,767,439,508		
	違反期貨交易法	35	102	3,801,342,013	32	72	1,235,628,906		
	違反保險法	2	2	1,771,140,000	0	0	0		
	違反證券投資信託及顧問法	15	16	24,015,180	7	9	170,578,000		
	違反商業會計法	8	15	148,674,392	5	6	25,745,734		
	違反公司法	276	1,804	367,875,000	162	379	533,372,057		
	妨害農工商罪	9	10	105,916,076	15	48	181,949,685		
	違反多層次傳銷管理法	5	9	15,182,240	3	12	1,633,480,614		
	其他經濟	2	6	60,000,000	7	32	10,618,826		
	貳、一般犯罪案件	201	480	306,800,517	175	507	221,704,321		
		偽造文書	51	230	2,670,141	46	296	66,333,855	
		違反槍砲彈藥刀械管制條例	3	5	0	7	11	0	
		違反危害健康之法令	130	225	274,127,976	109	185	154,279,089	
	違反疫病管理之法令	1	1	0	2	2	0		
	侵害人民隱私及私密之罪	2	4	0	2	2	1,090,977		
	違反環境生態保護之法令	12	12	2,400	4	4	0		
	其他一般	2	3	30,000,000	5	7	400		
參、追緝外逃罪犯案件	4	4	0	11	11	0			
	追緝	4	4	0	10	10	0		
	策動	0	0	0	1	1	0		
	協緝遞解出境	0	0	0	0	0	0		
	其他外逃	0	0	0	0	0	0		
肆、接返案件	0	0	0	0	0	0	0		
	協助接返受刑人	0	0	0	0	0	0		
伍、國際合作案件	1	1	0	2	4	0	0		
	國外犯罪遣返偵辦	0	0	0	0	0	0		
	執行司法互助協定	1	1	0	2	4	0		
	外國法院委託協查案件	0	0	0	0	0	0		
總計		1,056	4,229	240,430,936,536	963	2,917	313,463,042,793		

表 2.04 近2年偵辦經濟及一般犯罪案件比較統計

罪名別	年度	107年				106年				與上年比較	
		案件數	嫌疑人數	案件數百分比(註)	嫌疑人數百分比(註)	案件數	嫌疑人數	案件數百分比(註)	嫌疑人數百分比(註)	案件數% =[(107年-106年)/106年]	嫌疑人數% =[(107年-106年)/106年]
壹、經濟犯罪案件		850	3,744	100.00%	100.00%	773	2,393	100.00%	100.00%	9.96%	56.46%
詐欺		160	644	18.82%	17.20%	152	519	19.66%	21.69%	5.26%	24.08%
侵占		48	68	5.65%	1.82%	46	81	5.95%	3.38%	4.35%	-16.05%
背信		22	62	2.59%	1.66%	43	118	5.56%	4.93%	-48.84%	-47.46%
重利		3	8	0.35%	0.21%	4	6	0.52%	0.25%	-25.00%	33.33%
走私		5	8	0.59%	0.21%	11	32	1.42%	1.34%	-54.55%	-75.00%
違反稅捐稽徵法		17	83	2.00%	2.22%	13	27	1.68%	1.13%	30.77%	207.41%
偽變造貨幣及有價證券		3	4	0.35%	0.11%	3	4	0.39%	0.17%	0.00%	0.00%
違反菸酒管理法		9	10	1.06%	0.27%	7	8	0.91%	0.33%	28.57%	25.00%
違反銀行法		103	462	12.12%	12.34%	97	508	12.55%	21.23%	6.19%	-9.06%
侵害智慧財產權		18	26	2.12%	0.69%	39	53	5.05%	2.21%	-53.85%	-50.94%
違反營業秘密法		24	68	2.82%	1.82%	23	50	2.98%	2.09%	4.35%	36.00%
違反證券交易法		86	337	10.12%	9.00%	104	429	13.45%	17.93%	-17.31%	-21.45%
違反期貨交易法		35	102	4.12%	2.72%	32	72	4.14%	3.01%	9.38%	41.67%
違反保險法		2	2	0.24%	0.05%	0	0	0.00%	0.00%	200.00%	200.00%
違反證券投資信託及顧問法		15	16	1.76%	0.43%	7	9	0.91%	0.38%	114.29%	77.78%
違反商業會計法		8	15	0.94%	0.40%	5	6	0.65%	0.25%	60.00%	150.00%
違反公司法		276	1,804	32.47%	48.18%	162	379	20.96%	15.84%	70.37%	375.99%
妨害農工商罪		9	10	1.06%	0.27%	15	48	1.94%	2.01%	-40.00%	-79.17%
違反多層次傳銷管理法		5	9	0.59%	0.24%	3	12	0.39%	0.50%	66.67%	-25.00%
其他經濟		2	6	0.24%	0.16%	7	32	0.91%	1.34%	-71.43%	-81.25%
貳、一般犯罪案件		201	480	100.00%	100.00%	175	507	100.00%	100.00%	14.86%	-5.33%
偽造文書		51	230	25.37%	47.92%	46	296	26.29%	58.38%	10.87%	-22.30%
違反槍砲彈藥刀械管制條例		3	5	1.49%	1.04%	7	11	4.00%	2.17%	-57.14%	-54.55%
違反危害健康之法令		130	225	64.68%	46.88%	109	185	62.29%	36.49%	19.27%	21.62%
違反疫病管理之法令		1	1	0.50%	0.21%	2	2	1.14%	0.39%	-50.00%	-50.00%
侵害人民隱私及私密之罪		2	4	1.00%	0.83%	2	2	1.14%	0.39%	0.00%	100.00%
違反環境生態保護之法令		12	12	5.97%	2.50%	4	4	2.29%	0.79%	200.00%	200.00%
其他一般		2	3	1.00%	0.63%	5	7	2.86%	1.38%	-60.00%	-57.14%
參、追緝外逃罪犯案件		4	4	100.00%	100.00%	11	11	100.00%	100.00%	-63.64%	-63.64%
追緝		4	4	100.00%	100.00%	10	10	90.91%	90.91%	-60.00%	-60.00%
策動		0	0	0.00%	0.00%	1	1	9.09%	9.09%	-100.00%	-100.00%
協緝遞解出境		0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%
其他外逃		0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%
肆、接返案件		0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%
協助接返受刑人		0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%
伍、國際合作案件		1	1	100.00%	100.00%	2	4	100.00%	100.00%	-50.00%	-75.00%
國外犯罪遣返偵辦		0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%
執行司法互助協定		1	1	100.00%	100.00%	2	4	100.00%	100.00%	-50.00%	-75.00%
外國法院委託協查案件		0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%

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



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圖2.02 近2年偵辦經濟及一般犯罪案件類別比較

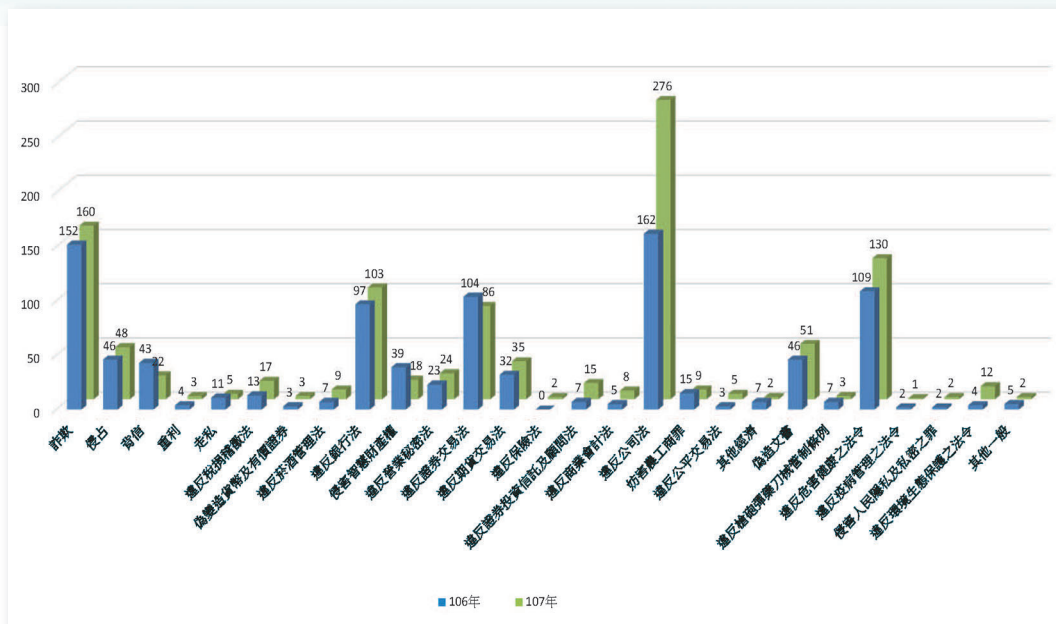
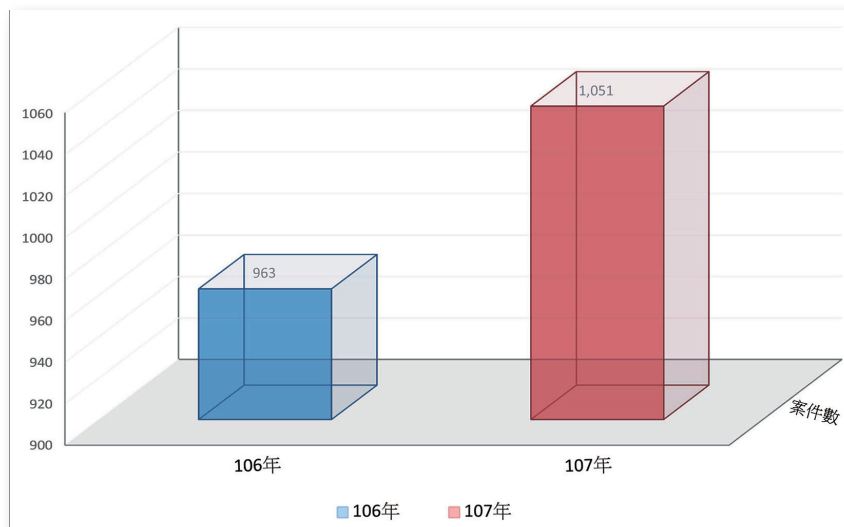


圖2.03 近2年移送偵查案件統計比較



一、經濟犯罪案件

本年偵辦移送經濟犯罪案件850案，較106年之775案，增加9.68%；嫌疑人3,744人，較106年之2,395人，增加56.33%；涉案標的2,401億2,413萬6,019元，較106年之3,132億4,133萬8,472元，減少23.34%。各類案件如下⁴：(詳表2.03、2.04、2.05及圖2.02、2.04)

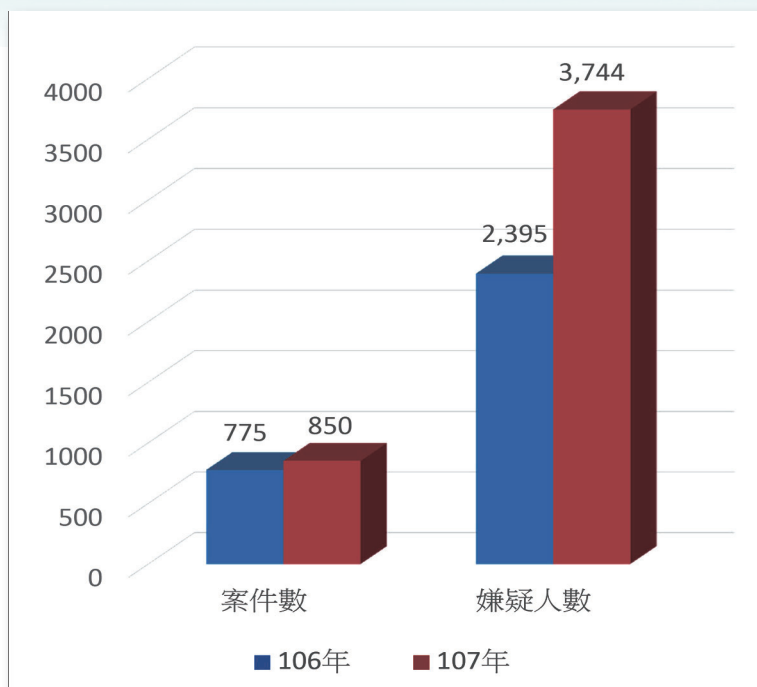
表2.05 近2年移送偵查案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	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)
106年	963	100.00%	100.00%	2,917	100.00%	100.00%	775	2,395	313,241,338	175	507	221,704
107年	1,051	109.14%	9.14%	4,224	144.81%	44.81%	850	3,744	240,124,136	201	480	306,800

⁴ 妨害電腦使用之案件自105年12月1日起移由本局資通安全處辦理，不列入經濟犯罪案件。



圖2.04 近2年經濟犯罪案件數及嫌疑人數比較



- 詐欺：160案，占18.82%；嫌疑人644人，占17.20%。
- 侵占：48案，占5.65%；嫌疑人68人，占1.82%。
- 背信：22案，占2.59%；嫌疑人62人，占1.66%。
- 重利：3案，占0.35%；嫌疑人8人，占0.21%。
- 走私：5案，占0.59%；嫌疑人8人，占0.21%。
- 違反稅捐稽徵法：17案，占2.00%；嫌疑人83人，占2.22%。
- 偽變造貨幣及有價證券：3案，占0.35%；嫌疑人4人，占0.11%。
- 違反菸酒管理法：9案，占1.06%；嫌疑人10人，占0.27%。

- 違反銀行法：103案，占12.12%；嫌疑人462人，占12.34%。
- 侵害智慧財產權：18案，占2.12%；嫌疑人26人，占0.69%。
- 違反營業秘密法：24案，占2.82%；嫌疑人68人，占1.82%。
- 違反證券交易法：86案，占10.12%；嫌疑人337人，占9.00%。
- 違反期貨交易法：35案，占4.12%；嫌疑人102人，占2.72%。
- 違反保險法：2案，占0.24%；嫌疑人2人，占0.05%。
- 違反證券投資信託及顧問法：15案，占1.76%；嫌疑人16人，占0.43%。
- 違反商業會計法：8案，占0.94%；嫌疑人15人，占0.40%。
- 違反公司法：276案，占32.47%；嫌疑人1,804人，占48.18%。
- 妨害農工商罪：9案，占1.06%；嫌疑人10人，占0.27%。
- 違反多層次傳銷管理法：5案，占0.59%；嫌疑人9人，占0.24%。
- 其他：2案，占0.24%；嫌疑人6人，占0.16%。

(一) 詐欺案件

1. 數據比較：

本年移送詐欺案件計160案，較106年之152案，增加5.26%；嫌疑人644人，較106年之519人，增加



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24.08%；涉案標的171億6,429萬8,161元，較106年之312億885萬5,740元，減少45.00%。(詳表2.03、2.04、2.06、2.07及圖2.05、2.06)

表2.06 近2年詐欺案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	152	100.00%	100.00%	519	100.00%	100.00%	31,208,855	126.62%
107年	160	105.26%	5.26%	644	124.08%	24.08%	17,164,298	-45.00%

表2.07 近2年詐欺案件型態比較統計

項目 年別	案件數 合計	貸款 詐欺	百分比	增減率	國貿 詐欺	百分比	增減率	惡性倒 閉詐欺	百分比	增減率	倒會 詐欺	百分比	增減率
106年	145	13	8.97%	100.00%	3	2.07%	100.00%	2	1.38%	100.00%	3	2.07%	100.00%
107年	160	20	12.50%	53.85%	2	1.25%	-33.33%	0	0.00%	-100.00%	0	0.00%	-100.00%

續表2.07

項目 年別	不動產詐欺	百分比	增減率	票據 詐欺	百分比	增減率	投資 詐欺	百分比	增減率	信用卡 詐欺	百分比	增減率
106年	5	3.45%	100.00%	4	2.76%	100.00%	26	17.93%	100.00%	2	1.38%	100.00%
107年	5	3.13%	0.00%	5	3.13%	25.00%	29	18.13%	11.54%	0	0.00%	-100.00%

續表2.07

項目 年別	廣告詐欺	百分比	增減率	退稅 詐欺	百分比	增減率	保險 詐欺	百分比	增減率	電腦網 路詐欺	百分比	增減率
106年	0	0.00%	100.00%	1	0.69%	100.00%	0	0.00%	100.00%	2	1.38%	100.00%
107年	1	0.63%	NA	2	1.25%	100.00%	4	2.50%	NA	3	1.88%	50.00%

續表2.07

項目 年別	健保 詐欺	百分比	增減率	電信 詐欺	百分比	增減率	補助款 詐欺	百分比	增減率	民生 詐欺	百分比	增減率	其他	百分比	增減率
106年	15	10.34%	100.00%	2	1.38%	100.00%	NA	NA	NA	NA	NA	NA	74	51.03%	100.00%
107年	21	13.13%	40.00%	12	7.50%	500.00%	19	11.88%	NA	8	5.00%	NA	29	18.13%	-60.81%

圖2.05 近2年詐欺案件數及嫌疑人數比較

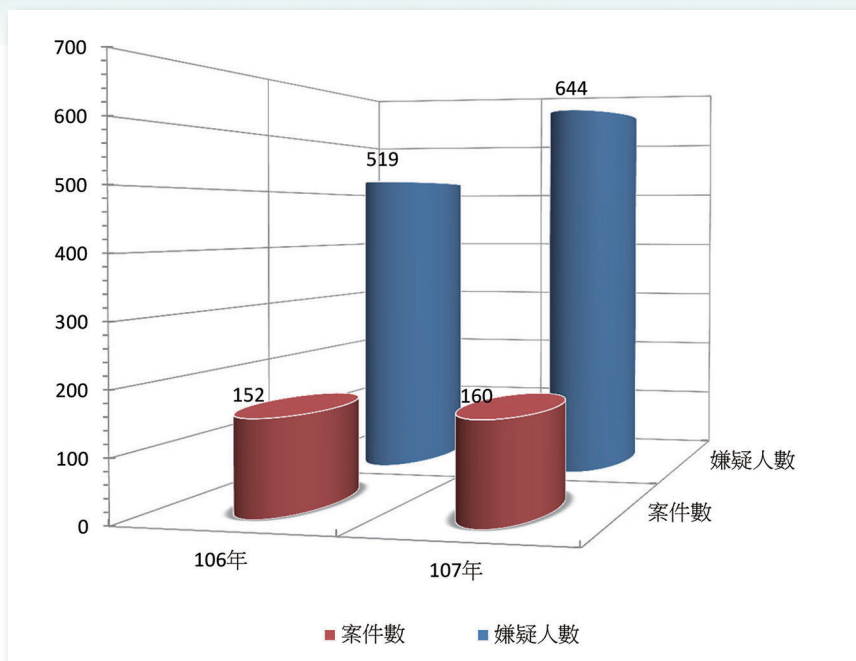
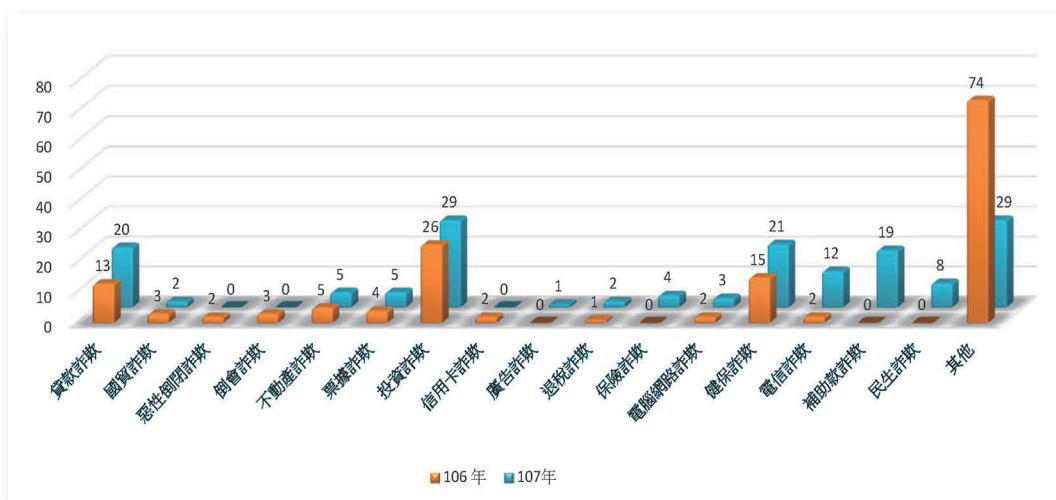


圖2.06 近2年詐欺案件型態比較





案件型態：

- (1)貸款詐欺20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5案。
 - (6)票據詐欺5案。
 - (7)投資詐欺29案。
 - (8)信用卡詐欺0案。
 - (9)廣告詐欺1案。
 - (10)退稅詐欺2案。
 - (11)保險詐欺4案
 - (12)電腦網路詐欺3案。
 - (13)健保詐欺21案。
 - (14)電信詐欺12案。
 - (15)補助款詐欺19案。
 - (16)民生詐欺8案。
 - (17)其他29案。
- (詳表2.03、2.07及圖2.06)

2. 重要案例：

(1) 蘇○彰等涉嫌電信詐欺案

蘇○彰夥同黃○誠、何○汝、鄭○宇、李○庭、
蔡○南、馮○桂、陳○淳、黃○豪、魏○傑及黃○錡
計11人，於106年10月間，由蘇○彰租用新竹縣關西

鎮馬武督某處所設立電話詐欺機房，渠等共同基於意圖為自己或他人不法所有之犯意聯絡，在臺灣地區透過電子通訊、網路電話，再將集團成員編組分工為1、2、3線人員，分別假扮中國大陸當地公安、上海公安局公安及檢察官，向被害人謊稱涉及毒品、洗錢等不法，需配合資金監管等詐術，向大陸地區民衆詐取財物，致受害人誤以為真而陷於錯誤判斷，親至ATM自動櫃員機將所有金融帳戶資金存匯入該詐欺集團指定之人頭帳戶內，再由與該電話詐欺集團配合之車手集團層層轉帳，透過兩岸地下通匯管道將詐得款項轉匯回臺灣後交予該詐騙集團，自106年10月10日至10月17日止，詐欺既遂83萬5,650元，案經本局中部地區機動工作站移送及臺灣新竹地方檢察署起訴。

(2) 賴○質等涉嫌詐欺鹿谷茶葉合作社案

賴○質係茶商，從事經營茶葉批發買賣，緣於104年10月19日至23日，南投縣鹿谷茶葉合作社舉辦鹿谷鄉104年冬季高級凍頂烏龍茶暨新品種茶葉比賽及受理報名，比賽規定須為臺灣所生產之當季茶葉方得參賽，每位社員限定可報名參賽1至10茶點(每茶點繳交21台斤茶葉及2,000元報名費)；賴○質明知比賽規定須為臺灣生產之當季茶葉，竟基於意圖欺騙鹿谷茶葉合作社及消費者以提高茶葉售價獲取不法利益之犯意，於104年7月間在越南與不知情之曾○立洽談以在越南種植之茶葉參與前開比賽之事宜，由曾○立負責



出資向越南龍○茶葉責任股份有限公司購買10,353台斤的越南茶葉，交給賴○質在越南完成製茶後，自越南胡志明市進口，經我國臺中港入關，直接載運到不知情之鍾○延開立之玉○香食品工廠寄放，復由賴○質將該批茶葉運回南投縣竹山鎮租用廠房再製，全部製茶過程歷經撿枝、烘焙乾燥、真空包裝等程序之耗損後，賴○質以前開每台斤成本約三百六十元之越南進口茶葉9,030台斤(430茶點)，向鹿谷茶葉合作社分別報名參賽104年冬季新品種組6,279台斤(299茶點)及烏龍種組2,751台斤(131茶點)，賴○質並與柯○生共同基於偽造文書之犯意聯絡，由柯○生提供不知情之鹿谷茶葉合作社社員黃○合、林○騰、張○渠等人身分，供賴○質冒用前開社員名義製作虛偽不實之參賽報名表及切結書等資料，使賴○質以該批越南進口茶參賽，以提高參賽茶葉數量及得獎機率。

該合作社舉辦之104年冬季茶葉比賽結果，賴○質以該批越南進口茶在新品種組獲得貳等獎40台斤(2茶點)、參等獎160台斤(8茶點)、三朵金梅獎1,700台斤(85茶點)、二朵金梅獎1,500台斤(75茶點)、優級獎1,240台斤(62茶點)，烏龍種組獲得五朵金梅獎20台斤(1茶點)、三朵金梅獎240台斤(12茶點)、二朵金梅獎440台斤(22茶點)，復由該合作社將每1台斤茶葉依得獎品級密封包裝成標示產地為臺灣之茶葉罐禮盒，交還給賴○質或鹿谷茶葉合作社向賴○質收購部分茶葉

對外販售。

賴○質意圖牟取越南進口茶葉與臺灣本地茶葉之差價暴利，以越南進口茶冒充臺灣茶葉參賽，致合作社陷於錯誤予以參賽評獎，並代為包裝成標示產地為臺灣之比賽茶禮盒共5,340台斤，除由合作社收購160台斤以鹿谷茶葉合作社名義代為販售外，餘得獎之茶葉分由賴○質、曾○立、梁○禎等人，銷售予不知情之消費大眾，致消費大眾陷於錯誤，以高價臺灣茶葉價格購買低價之越南進口茶葉，賴○質詐欺金額總計520萬9,600元，涉嫌觸犯刑法詐欺等罪嫌，案經本局南投縣調查站移送及臺灣南投地方檢察署起訴。



本局偵破進口茶冒充臺灣茶比賽得獎案件

(3) 見○公司黃○樹涉嫌詐領補助款案

黃○樹係高雄市見○公司、易○達公司及屏東縣大○灣大飯店之實際負責人，林○君係臺東縣阿○○



店負責人、林○賢係花蓮縣勇○車業負責人、吳○芳係花蓮縣白○○滔民宿及浪○○朵朵民宿之實際負責人。

緣政府為落實節能減碳政策帶動電動機車產業發展，分別由經濟部、環保署及地方縣市政府訂定發展電動機車相關補助法規。見○公司於100年3月24日經經濟部電動機車發展推動審議會通過審查申請為合格廠商。102年7月25日、104年12月8日，見○公司分別以CC-999型搭配維○公司生產之2組電池、CC-999（2）型搭配天○公司生產之2組電池、CC-999（3）型搭配佐○公司生產之2組電池為電動機車合格產品。

黃○樹等人明知依據電動機車補助要點等相關規定，必須實際購買合格電動機車之人始可獲得補助，電動機車製造商不得申請所生產電動機車之補助，亦明知電動機車須使用合格認可出廠之產品，且受補助合格產品須為車電合一（購車含電池）等，始符合相關補助，竟與林○君、林○賢及吳○芳等人共同基於意圖詐取前揭購置電動機車補助款不法所有之犯意聯絡，共同偽造電動機車買賣協議書，偽稱見○公司分批販售CC-999、CC-999（2）及CC-999（3）3型電動機車共1,740輛予上開業者；黃○樹亦明知見○公司實際僅分別向維○公司購入632組鋰電池、天○公司購入33組鋰電池及佐○公司購入496組鋰電池，另向

尼○公司採購未通過經濟部標準檢驗局檢驗測試之鋰電池345組、租用868組，鋰電池組數量顯未達申請補助1,740輛電動機車所需之3,480組合格鋰電池，仍指示見○公司人員黃○婷等人製作不實之補助款申請文件，寄送予林○君、林○賢及吳○芳3人用印後，由見○公司人員以阿○○店等7家業者名義向工業局、屏東縣環保局、花蓮縣環保局及臺東縣環保局等單位申請補助款，致該等補助單位陷於錯誤，誤信前述購置交易為真實而核撥補助款，俟補助款撥付後，林○君、林○賢及吳○芳3人再依據事先與黃○樹等人之約定，將補助款匯回見○公司相關金融帳戶，自102年至105年實際詐領金額總計4,643萬2,300元，案經本局南部地區機動工作站移送及臺灣高雄地方檢察署起訴。

(4) 志○中醫聯合診所鄭○穎等涉嫌健保詐欺

鄭○穎係志○中醫聯合診所（下稱志○診所）負責人兼中醫師，為全民健康保險特約醫事服務機構並辦理全民健康保險醫療業務，依據全民健康保險法等相關規定，針對健康保險對象實施之醫療行為，應按月向健保署覈實申報醫事服務費。邱○榮、吳○青為該診所先後聘任之中醫師，與鄭○穎3人均為依醫師法從事業務之人，須親自診察，始能施行治療、開處方劑或交付診斷書，並向健保署報支前述醫事服務費。

詎鄭○穎等3人，明知自100年5月1日後，健保署



已通令僅限未設民俗調理之中醫醫院、中醫診所及西醫醫院附設中醫部門申報相關醫療費用，鄭○穎為規避前開規定，竟基於詐欺取財之犯意，於100、101年間以志○診所推拿人員鄭○成名義，承租臺南市永康區大○路比鄰該診所之房舍私設整復機構，並聘用未具中醫師資格之推拿人員鄭○成、陳○廷及羅○亮3人，於前開租賃房舍對志○診所病患實施前述支付標準傷科治療及脫臼整復等民俗調理項目，自100年5月迄至107年2月，志○診所以針灸等不實名義詐領健保費達2,742萬893元，案經本局中部地區機動工作站移送及臺灣臺南地方檢察署起訴。

(二) 侵占案件

1. 數據比較：

本年移送侵占案件48案，較106年之46案，增加4.35%；嫌疑人68人，較106年之81人，減少16.05%；涉案標的42億5,334萬5,681元，較106年之131億1,366萬7,070元，減少67.57%。(詳表2.03、2.04、2.08及圖2.07、2.08)

表2.08 近2年侵占案件及型態比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率	侵占類別			
									普通 侵占	公益侵占	掏空資產 業務侵占	一般業務 侵占
106年	46	100.00%	100.00%	81	100.00%	100.00%	13,113,667	100.00%	5	5	13	23
107年	48	104.35%	4.35%	68	83.95%	-16.05%	4,253,345	-67.57%	3	8	13	24

圖2.07 近2年侵占案件數及嫌疑人數比較

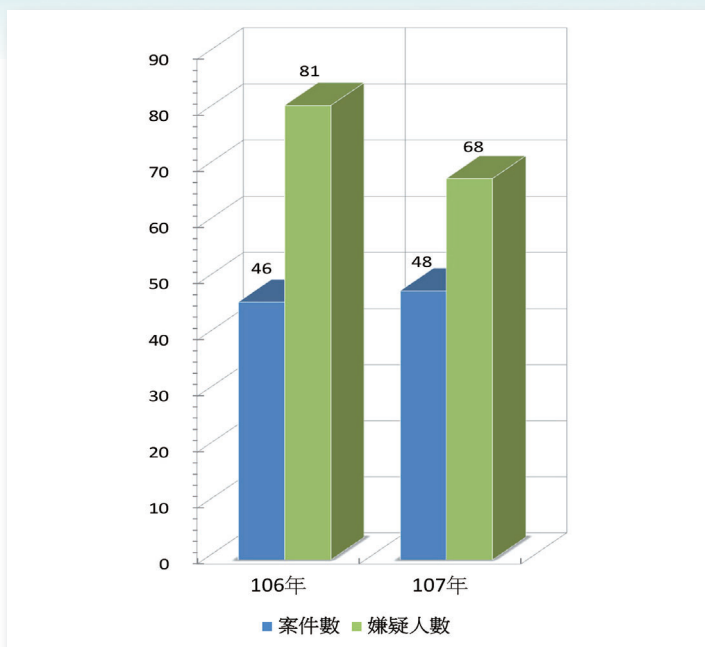
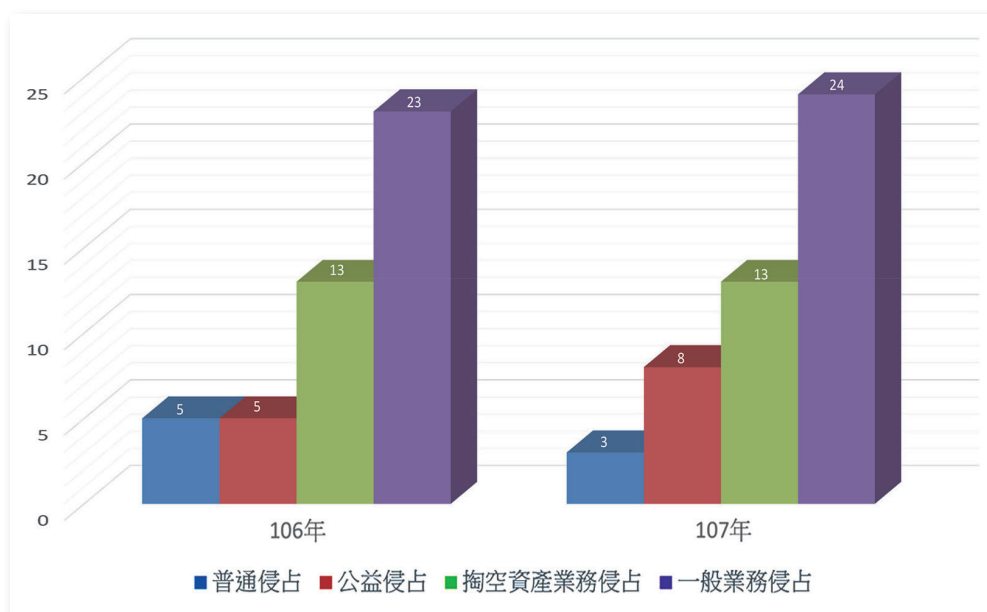


圖2.08 近2年侵占案件型態比較





案件型態：

(1)普通侵占3案。

(2)公務公益侵占8案。

(3)掏空資產之業務侵占13案(亦列為企業貪瀆案件)。

(4)一般業務侵占24案。

(詳表2.03、2.08及圖2.08)

2. 重要案例：

李○琳及胡○玫涉嫌侵占案

李○琳係京○集團總裁，以土地開發投資為業，旗下有京○建設公司、京○實業公司、昇○營造公司、京○國際公司、杰○投資公司及英○產後護理之家市民大道館、英○大安館等關係企業。胡○玫係李○琳配偶，擔任晶○公司及翔○科技公司負責人。

100年8月間，美國籍李○恩經由胡○玫認識李○琳，並投資李○琳在大陸地區山東省臨沂之開發案，李○恩出資新加坡幣1,936萬9,944.84元（折合新臺幣4億5,995萬2,124元）並持有該投資案25%股權，惟該案投資虧損，李○琳資金週轉不靈亟欲尋求新投資方案彌補，知悉國防部欲出售臺北市中正區土地（下稱：「小南門開發案」），李○琳因自有資金不足，遂再遊說李○恩投資，雙方於101年4月7日簽署投資協議書，由李○恩出資4億元作為購地之用，京○建設公司則出資4億5千萬元作為後續興建大樓之營建及營運費用，因李○恩非本國人，雙方合議購地後將土地借名登記在胡○玫名下，取得土地所有權同時應交付銀行辦理財產信託。李○恩即出資，於101年4月10日

將總計新加坡幣1,690萬元（折合新臺幣約3億9,613萬6,000元），匯入李○琳指定胡○玫等人帳戶作為購地款。

李○恩於103年1月16日另投資3億5,000萬元至昇○營造公司，由昇○營造公司與杰○投資公司名義合資購買兩幢大樓，以共同經營「英○護理之家」，惟直至106年3月，李○恩見李○琳遲未告知各項投資案結果，主動清查在臺投資狀況，始得知其投資「山東臨沂開發案」、「小南門開發案」以及「英○護理之家」等3個投資案，投資款均遭李○琳挪用及侵占。總計李○琳及胡○玫以共同投資為名共侵占李○恩財產9億5,986萬2,880元，涉嫌觸犯刑法業務侵占、背信等罪，案經本局臺北市調查處移送及臺灣臺北地方檢察署起訴。

(三) 背信案件

1. 數據比較：

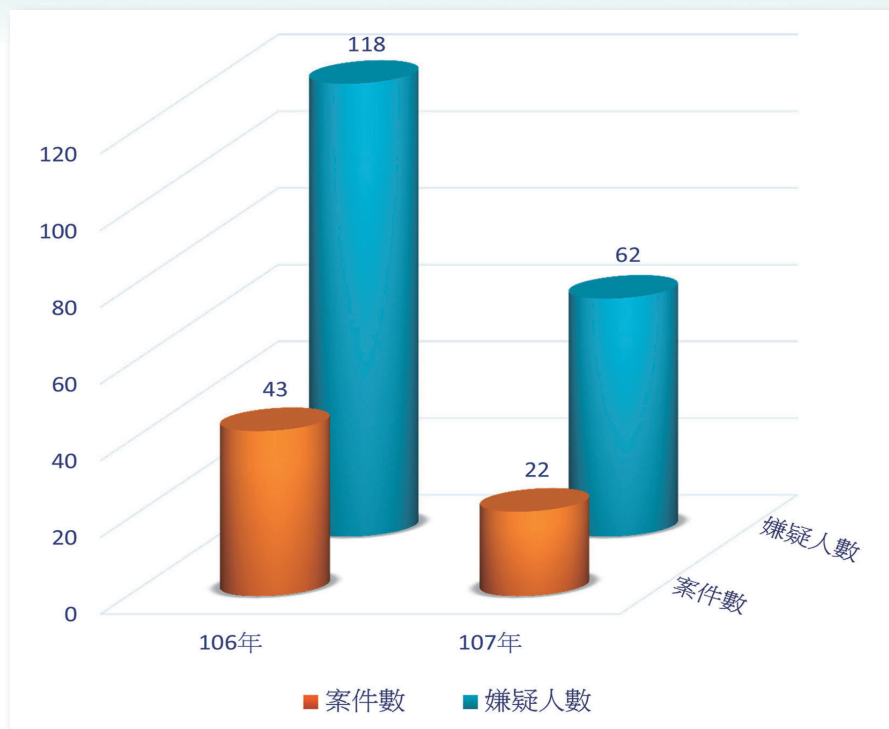
本年移送背信案件22案，較106年之43案，減少48.84%；嫌疑人62人，較106年之118人，減少47.46%；涉案標的7億7,684萬4,491元，較106年之85億4,346萬2,683元，減少90.91%。(詳表2.03、2.04、2.09及圖2.09)

表2.09 近2年背信案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	43	100.00%	100.00%	118	100.00%	100.00%	8,543,462	100.00%
107年	22	51.16%	-48.84%	62	52.54%	-47.46%	776,844	-90.91%



圖2.09 近2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7案。

2. 重要案例：

大○商工溫○芬等涉嫌背信案

黃○曜為私立大○商工實際負責人，渠配偶陳○娟擔任該校校長；溫○芬為大○商工董事長及董事。

大○商工創辦人黃○雪於70年間創校之初因資金不足，遂透過民間友人湯○彬籌措資金，並開立虎尾鎮農會帳戶支票共84張，總金額1億1,681萬元交予湯○彬作為

擔保。嗣後黃○曜為償還湯○彬債務，於94年間擬定償債計畫書交給湯○彬，並要求其歸還持有之前述大○商工支票。惟黃○曜及陳○娟2人明知渠友人陳○仁並非大○商工之債權人，意圖為自己不法利益，收回前述支票但未銷毀，自94年10月起陸續將上述部分支票轉作為陳○仁向大○商工求償之不實債權依據，並於97年1月間指示大○商工時任會計主任莊○如借用張○菁台中商業銀行帳戶，充作陳○仁提示支票款項入戶之帳戶，上述支票共22張，總金額3,762萬元2,680元，無法兌現而遭退票後，再以陳○仁名義向雲林地方法院聲請支付命令，使大○商工虛增3,762萬元2,680元債務。100年9、10月間黃○曜以同樣手法要求莊○如借用張李○花郵局帳戶，經提示持有人為陳○仁之支票共17張，總金額5,383萬元9,625元，無法兌現而遭退票後，再以陳○仁名義向雲林地方法院聲請支付命令，使大○商工虛增5,383萬元9,625元債務。而溫○芬於擔任大○商工董事長期間，100年10月24日在新竹縣竹東鎮住所親自領取雲林地方法院100年度促字第7611號送達證書，得知大○商工積欠陳○仁債務後，卻未在董事會提出質疑，任由黃○曜、陳○娟2人共謀以陳○仁假債權作為償還大○商工及黃○雪家族積欠他人之債務。黃○曜取得前開法院支付命令後，即交予該校會計人員製作會計傳票，嗣由出納人員開立取款憑條，再依黃○曜指示持該取款憑條前往金融機構提領現金後交付渠本人，黃○曜再將渠在領款人欄位偽造「陳○仁」簽名或已蓋用偽造「陳○仁」印章之領



款收據交予出納人員辦理核銷。黃○曜等人以陳○仁為債權人虛增該校債權，致大○商工損失達8,355萬8,096元。

另黃○曜、陳○娟2人明知員生消費合作社之盈餘納入大○商工收入項目統籌運用，竟與陳○娟共同基於背信之犯意聯絡，先後找尋王○豪等作為人頭，設立寶○商行等，再由上述人頭商行與萊○富公司簽訂加盟契約書，並申辦第一商業銀行帳戶存摺以供萊○富公司存入每期分配利潤，上述人頭商行存摺大小章均由陳○娟及黃○曜保管使用，侵占入己總計3,270萬3,139元。

又黃○曜明知渠兩名女兒並未在大○商工擔任任何職務，竟指示大○商工會計莊○如等自97年1月間迄101年11月間，按月匯款薪資至兩名女兒帳戶內，總計大○商工支付之不實薪資計432萬6,000元。

黃○曜等基於意圖為自己及第三人不法利益之犯意聯絡，而違背渠等應有任務，造成大○商工財務之鉅額損失共計1億2,058萬7,235元，案經本局雲林縣調查站移送及臺灣雲林地方檢察署起訴。

(四) 重利案件

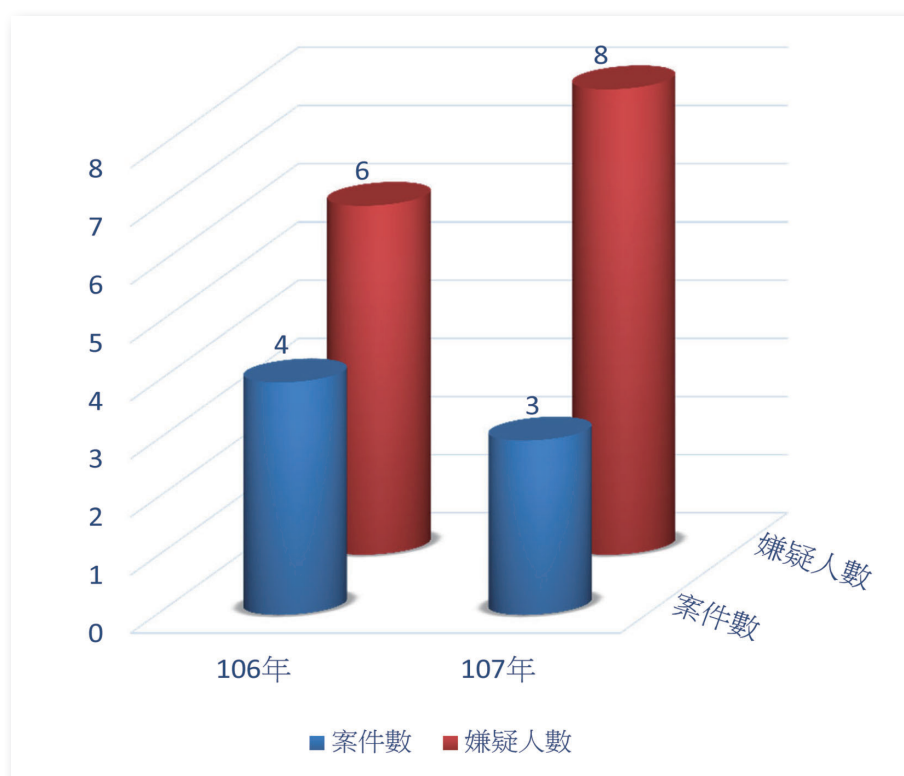
1. 數據比較：

本年移送重利案件計3案，較106年之4案，減少25%；嫌疑人8人，較106年之6人，增加33.33%；涉案標的1億6,541萬元，較106年之6億431萬4,798元，減少72.63%。(詳表2.03、2.04、2.10及圖2.10)

表2.10 近2年重利案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	4	100.00%	100.00%	6	100.00%	100.00%	604,314	100.00%
107年	3	75.00%	-25.00%	8	133.33%	33.33%	165,410	-72.63%

圖2.10 近2年重利案件數及嫌疑人數比較



2. 重要案例：略。



(五) 走私案件

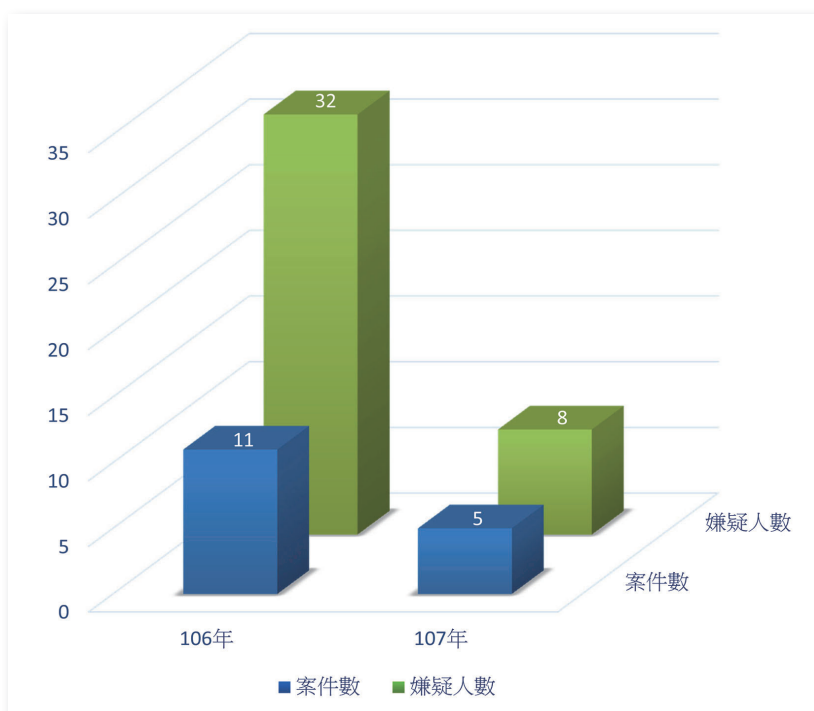
1. 數據比較：

本年移送走私案件5案，較106年之11案，減少54.55%；嫌疑人8人，較106年之32人，減少75.00%；涉案標的2,440萬4,007元，較106年之1億2,206萬7,575元，減少80.01%。(詳表2.03、2.04、2.11及圖2.11)

表2.11 近2年走私案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	11	100.00%	100.00%	32	100.00%	100.00%	122,067	100.00%
107年	5	45.45%	-54.55%	8	25.00%	-75.00%	24,404	-80.01%

圖2.11 近2年走私案件數及嫌疑人數比較



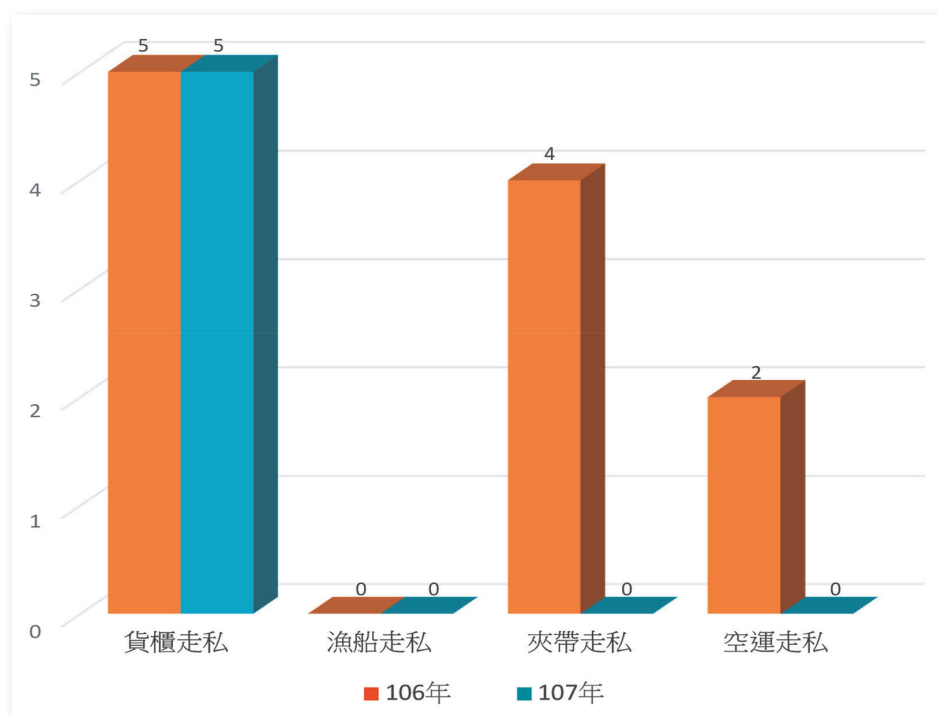
案件型態：

- (1)貨櫃走私5案。
 - (2)漁船走私0案。
 - (3)夾帶走私0案。
 - (4)空運走私0案。
- (詳表2.12及圖2.12)

表2.12 近2年走私案件型態比較統計

項目 年別	合計		貨櫃走私		漁船走私		夾帶走私		空運走私	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
106年	11	32	5	5	0	0	4	5	2	22
107年	5	8	5	8	0	0	0	0	0	0

圖2.12 近2年走私案件型態比較





2. 重要案例：

珮○有限公司涉嫌違反懲治走私條例案

劉○士係珮○公司及保○公司實際負責人，明知大陸地區生產之「蒜頭末」及「蒜頭粉」係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」第2點所列管制進口物品，不得私運進口，竟基於私運管制物品，牟取不法利益之犯意，於106年8月間以電話委託中國大陸安徽昭○農業科技有限公司代為採購大陸地區生產之「蒜頭末」及「蒜頭粉」（約計五公噸，金額約四十餘萬元），並分兩批運送來臺。到貨後，劉○士委託建○報關有限公司分別於106年9月12日以珮○公司名義繕製編號AA/06/440/F1124號進口報單向基隆關報運進口「地瓜渣粉」1批，106年10月11日以保○公司名義繕製編號AA/06/440/F1219號進口報單向基隆關報運自中國大陸進口「辣椒粉」1批，嗣經基隆關派員查驗，於珮○公司進口貨櫃中發現未申報之「蒜頭末」（顆粒）2,000公斤及「蒜頭粉」975公斤，於保○公司進口貨櫃查獲未申報之「蒜頭末」（顆粒）1,000公斤、「蒜頭粉」1,000公斤，合計查獲私運進口之「蒜頭末」（顆粒）3,000公斤及「蒜頭粉」1,975公斤，劉○士涉嫌違反懲治走私條例，案經本局航業調查處基隆調查站移送及臺灣基隆地方檢察署予以緩起訴處分。

(六) 違反稅捐稽徵法案件

1. 數據比較：

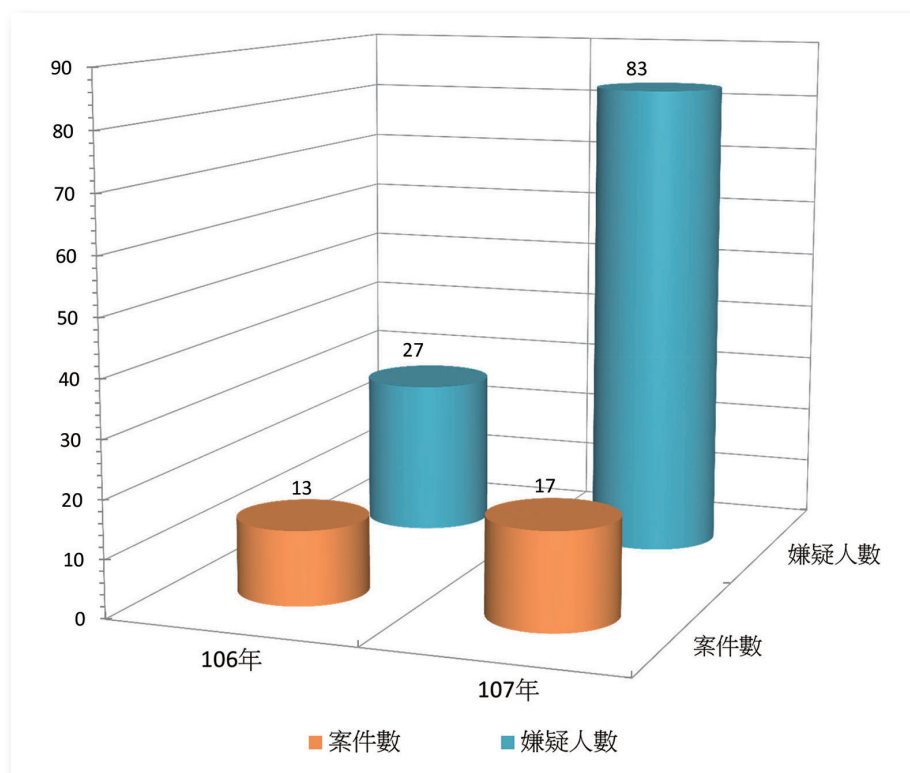
本年移送違反稅捐稽徵法案件17案，較106年之13

案，增加30.77%；嫌疑人83人，較106年之27人，增加207.41%；涉案標的35億4,378萬2,690元，較106年之11億4,882萬8,196元，增加208.47%(詳表2.03、2.04、2.13及圖2.13)

表2.13 近2年違反稅捐稽徵法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人 人數	百分比	增減率	涉案標的 (千元)	增減率
106年	13	100.00%	100.00%	27	100.00%	100.00%	1,148,828	100.00%
107年	17	130.77%	30.77%	83	307.41%	207.41%	3,543,782	208.47%

圖2.13 近2年違反稅捐稽徵法案件數及嫌疑人數比較





107 年經濟犯罪防制工作年報

案件型態：

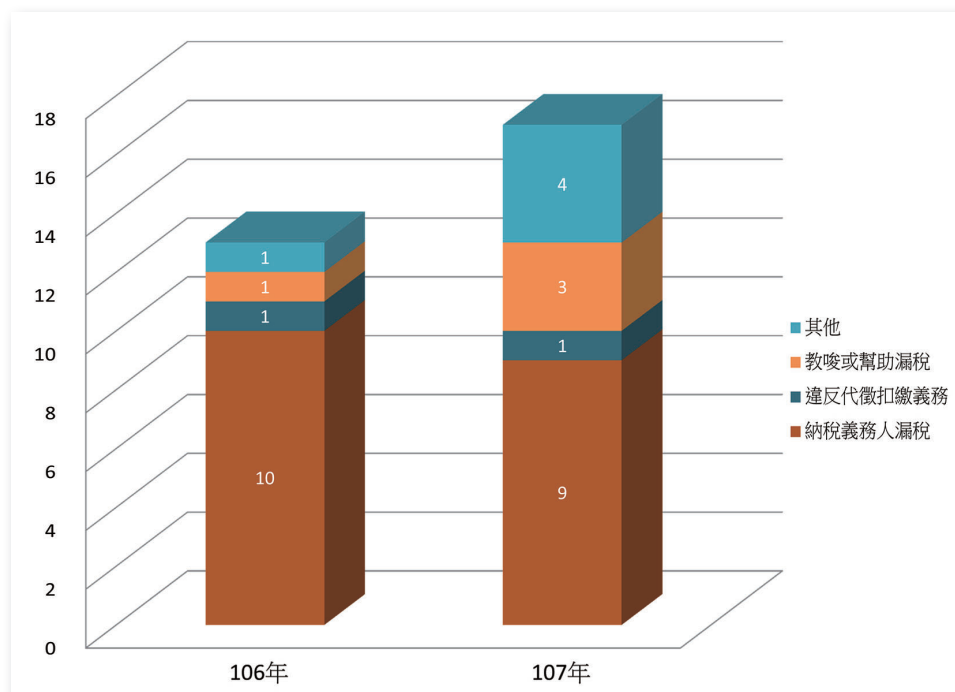
- (1)納稅義務人漏稅9案。
- (2)違反代徵扣繳義務1案。
- (3)教唆或幫助漏稅3案。
- (4)其他4案。

(詳表2.14及圖2.14)

表2.14 近2年違反稅捐稽徵法案件型態比較統計

項目 年別	案件數 合計	百分比	增減率	納稅義務 人漏稅	違反代徵 扣繳義務	教唆或 幫助漏稅	其他
106年	13	100.00%	100.00%	10	1	1	1
107年	17	130.77%	30.77%	9	1	3	4

圖2.14 近2年違反稅捐稽徵法案件型態比較



2. 重要案例：

好○一食品公司劉○秀等涉嫌違反稅捐稽徵法案

劉○秀自86年間起擔任好○一食品有限公司實際負責人，傅○運、林○穎係該公司前後任副總經理，蔡○敏、吳○煊、梁○惠、胡○茵均係好○一公司業務承辦人員。緣自92年4月8日起劉○秀分別在美國設立TOP GRADE L.L.C.、CALIFORNIA L.L.C.公司、在模里西斯設立H.L.I. CO., LTD等境外之空頭公司，並於花旗銀行分別開立前揭境外公司之OBU帳戶。該等境外公司OBU 帳戶於101年間關戶後，劉○秀又以不詳姓名之人掛名擔任香港地區CHASE GOLD公司、OCEANVIEW公司、KEYONG公司及汶萊NOBLEWAY公司負責人，延續作為好○一公司虛設之境外公司。

劉○秀為逃漏好○一公司銷往美國及加拿大經銷商ROXY公司、CANDA公司、LOC-SKY公司之牛○牌沙茶醬產品之營利事業所得稅，先由劉○秀決定實際銷售價格後，再由劉○秀指示吳○煊等人陸續以實際銷售價格之7成，作為出口報關之價格，名義上先行銷售牛○牌沙茶醬產品予前揭虛設之境外公司，惟仍實際直接銷售於美加地區前揭ROXY公司等經銷商，並由劉○秀將實際交易貨款，陸續匯入H.L.I.公司OBU帳戶及設於香港地區匯豐銀行之帳戶，吳○煊等即陸續以實際銷售價格之7成，製作匯款單交予蔡○敏，或由胡○茵逕於網路銀行操作，將款項自前揭H.L.I.公司帳戶匯款至TOP GRADE公司等虛設公



司帳戶，再由TOP GRADE公司等虛設境外公司帳戶匯款至好○一公司帳戶，以完成虛設公司與好○一公司之買賣流程假象。經查自94年間至105年間，該公司短報計4億2,984萬3,399元，逃漏營利事業所得稅1億2,242萬6,283元，足生損害於稅捐稽徵機關對於審核好○一公司營利事業所得稅等稅捐金額之正確性。

劉○秀另基於意圖為自己不法所有及掩飾或隱匿自己重大犯罪所得財物或財產上利益之犯意，未經董事會同意，自94年至105年間，擅自指示蔡○敏等將公司截留於境外帳戶款項計4億3,085萬4,772元，陸續匯入劉女於境外設立、並實質掌控之VIF TRADING LTD等公司帳戶，或匯入借得之境外公司帳戶，亦未揭露於好○一公司財務報表或董事會相關會議紀錄內，而將該等資產侵占入己，並完成掩飾或隱匿因自己重大犯罪所得財物之行為，案經本局臺南市調查處移送及臺灣臺南地方檢察署起訴。

(七) 偽變造貨幣及有價證券案件

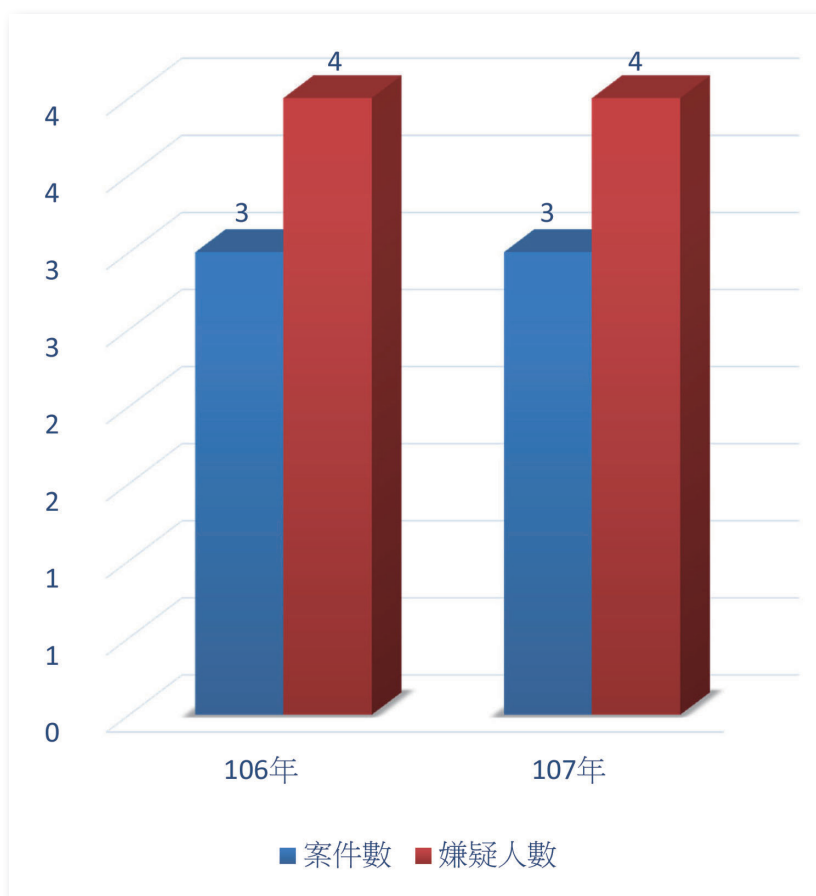
1. 數據比較：

本年移送偽變造貨幣及有價證券案件3案，與106年相同；嫌疑人4人，亦與106年相同；涉案標的4,408萬元，較106年之3,694萬5,100元，增加19.31%。(詳表2.03、2.04、2.15及圖2.15)

表2.15 近2年偽變造貨幣及有價證券案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	3	100.00%	100.00%	4	100.00%	100.00%	36,945	100.00%
107年	3	100.00%	0.00%	4	100.00%	0.00%	44,080	19.31%

圖2.15 近2年偽變造貨幣及有價證券案件數及嫌疑人數比較





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案件型態：

(1)偽變造貨幣0案。

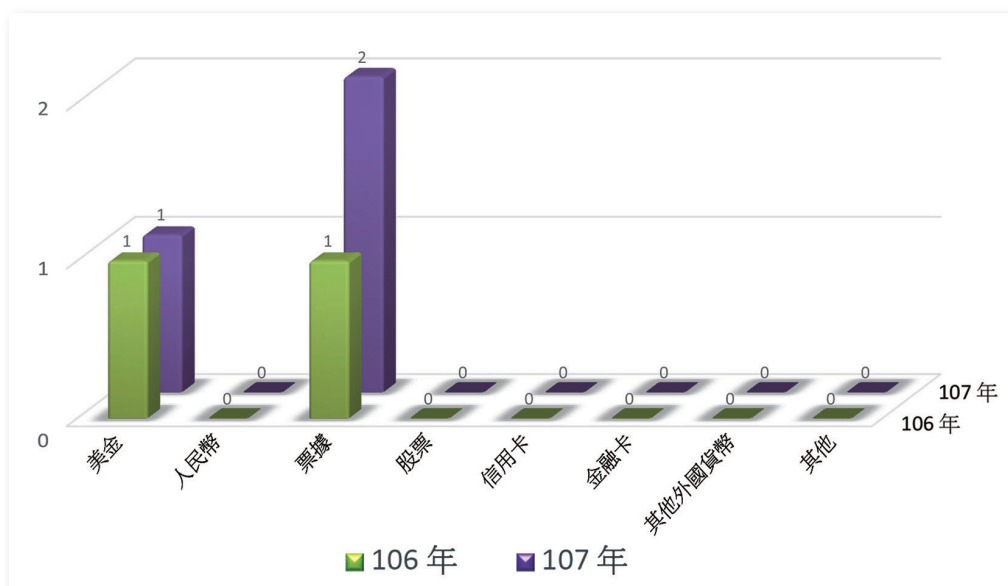
(2)偽變造有價證券3案。

(詳表2.03、2.16及圖2.16)

表2.16 近2年偽變造貨幣及有價證券案件型態比較統計

項目 年別	偽、變 造國幣	偽變造有價證券								
		小計	美金	人民幣	票據	股票	信用卡	金融卡	其他外 國貨幣	其他
106年	1	2	1	0	1	0	0	0	0	0
107年	0	3	1	0	2	0	0	0	0	0

圖2.16 近2年偽變造貨幣及有價證券案件型態比較



2. 重要案例：

陳○鏞涉嫌不法案

陳○鏞明知自己持有來源不明之100張佰元美金偽鈔，亦知友人王○華在海外有開立金融帳戶，竟基於行使偽造舊美鈔之犯意，於105年4月29日向王○華誣稱其所持有之美鈔因係舊美鈔，國內銀行無法兌換，故商請王○華與之兌換，王○華遂向其海外帳戶之香港上海匯豐銀行半島中心分行詢問舊美鈔存款事宜，經確認可辦理存款後，致王○華陷於錯誤同意以新臺幣32萬元兌換陳○鏞100張佰元美鈔，王○華再將該等美鈔交予女兒王○臻保管，並囑之赴港時存入渠香港上海匯豐銀行半島中心分行王○華帳戶。

王○臻於105年5月6日赴香港上海匯豐銀行半島中心分行並將其中93張佰元美鈔存入王○華帳戶，數日後該分行人員轉知王○華前述王○臻存入之93張佰元美鈔均係偽鈔，且相關鈔券已送交香港警方處理。為此，王○臻於105年11月16日赴香港警務處接受調查並繳納保釋金港幣5千元，王○華則於107年2月7日赴香港接受司法調查。王○華知悉陳○鏞與其兌換之美鈔係偽鈔後，於107年1月18日及同年5月23日主動提供陳○鏞交付之佰元美鈔券編號：HC35346089B及HC35346090B各1張供鑑定，經送請本局文書暨指紋鑑識實驗室鑑定，鑑定結果該2張佰元美鈔均係偽鈔，足認陳○鏞交付王○華100張佰元美鈔應皆為偽鈔，案經本局苗栗縣調查站移送及臺灣苗栗地方檢察署起訴。



(八) 違反菸酒管理法案件

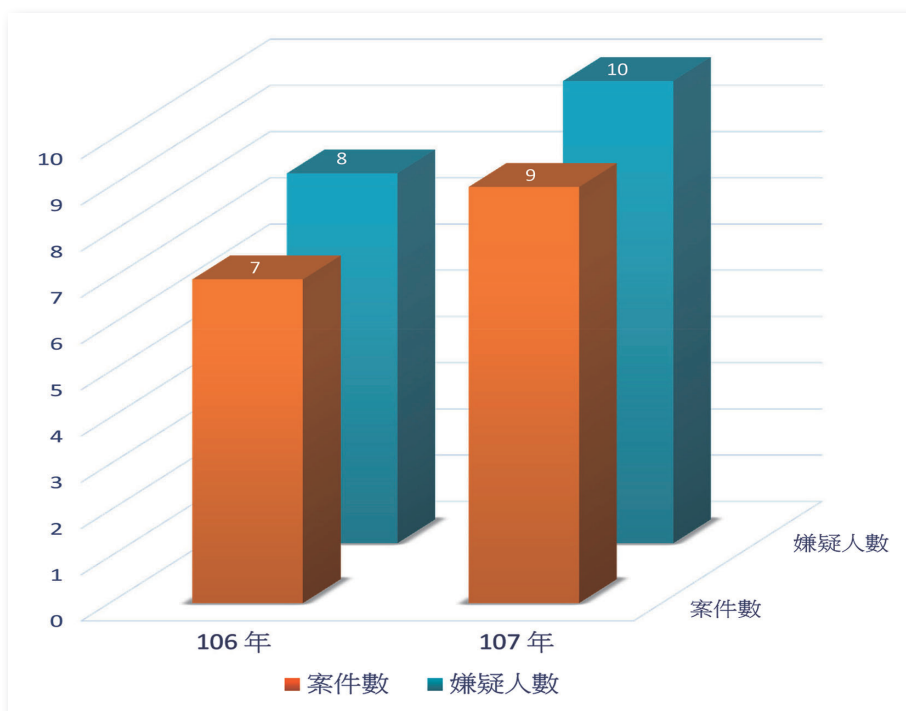
1. 數據比較：

本年移送違反菸酒管理法案件9案，較106年之7案，增加28.57%；嫌疑人10人，較106年之8人，增加25%；涉案標的2,055萬元，較106年之4萬2,000元，增加2,054萬5,800元。(詳表2.03、2.04、2.17及圖2.17)

表2.17 近2年違反菸酒管理法案件比較統計

項目 年別	案件數	增減率	嫌疑人數	增減率	涉案標的 (千元)	增減率
106 年	7	100.00%	8	100.00%	42	100.00%
107 年	9	28.57%	10	25.00%	20,550	48828.57%

圖2.17 近2年違反菸酒管理法案件數及嫌疑人數比較



2. 重要案例：

呂○輝涉嫌違反菸酒管理法案

呂○輝係裕○航運公司所屬「電○2號」貨輪機匠，該船主要航線係臺灣往返印尼，渠明知未領有財政部國庫署核發之菸酒進口業許可執照或財政部同意文件，不得輸入菸類商品，竟基於輸入私菸牟利之不法犯意，利用電○2號貨輪於印尼錨地裝貨期間，自行以電話聯繫當地小販，以每條(10包裝)價格美元17元(折合新臺幣約五百十元)購入1,080條未稅菸品(SAMP ERNA計720條、GUDANG GARAM計360條)，並於107年7月3日19時抵達臺中港，將上開1,080條未稅菸品卸載至港區102號碼頭，再於當日電話聯繫不知情之友人蔡○枝，以載運貨品1趟3,000元之代價僱用其駕駛廂型車進港載貨，預計對外販售，藉此賺取價差，惟當日許呂○輝與蔡○枝於102號碼頭裝載上開未稅菸品時遭臺中關人員緝獲。呂○輝未經許可輸入未稅菸品販售牟利，涉嫌違反菸酒管理法，案經本局航業調查處臺中調查站移送及臺灣臺中地方檢察署聲請簡易判決。

(九) 違反銀行法案件

1. 數據比較：

本年移送違反銀行法案件103案，較106年97案，增加6.19%；嫌疑人462人，較106年之508人，減少9.06%；涉案標的846億2,374萬9,238元，較106年之1,627億2,075萬6,072元，減少47.99%。(詳表2.03、2.04、2.18及圖2.18)

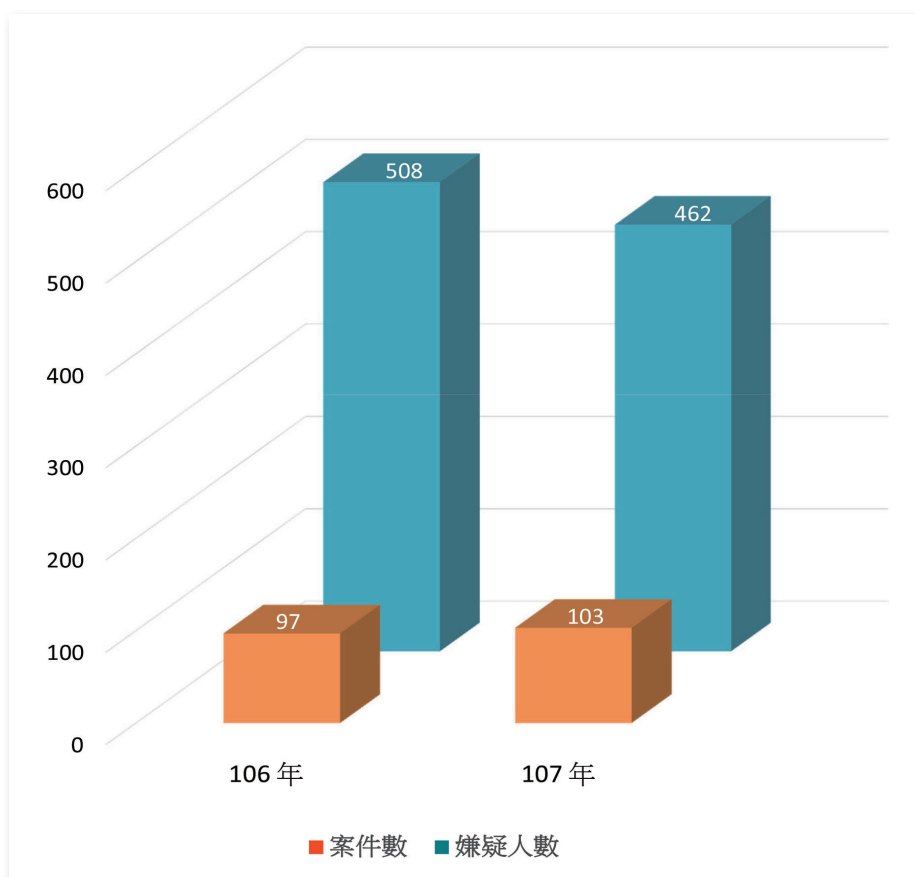


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表2.18 近2年違反銀行法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	97	100.00%	100.00%	508	100.00%	100.00%	162,720,756	100.00%
107年	103	106.19%	6.19%	462	90.94%	-9.06%	84,623,749	-47.99%

圖2.18 近2年違反銀行法案件數及嫌疑人數比較



案件型態：

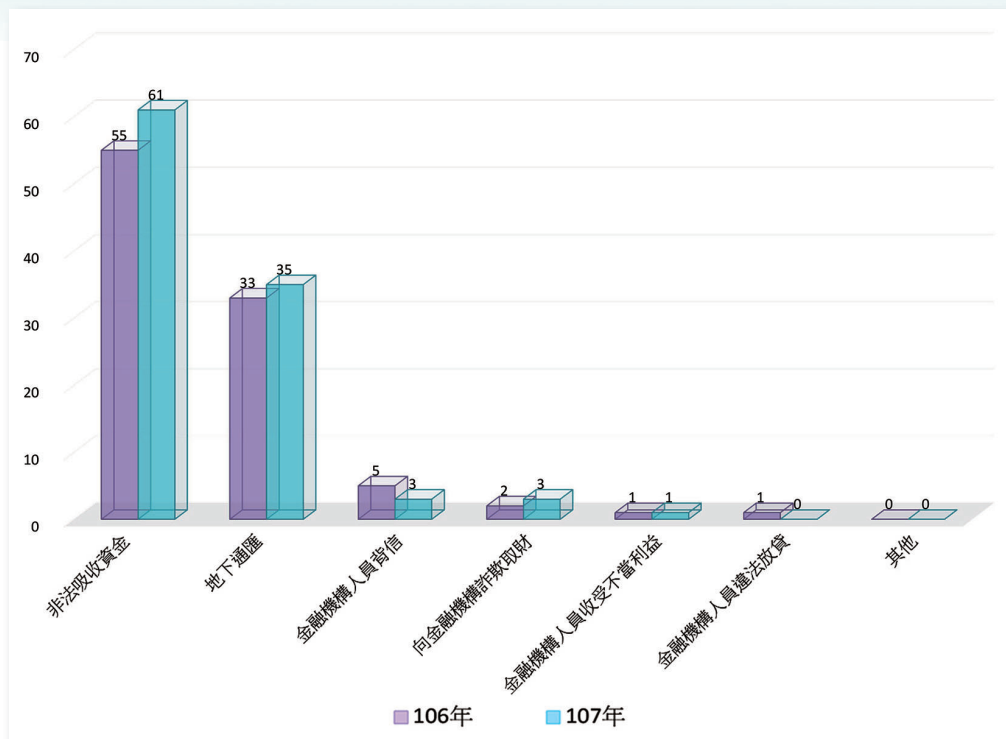
- (1) 非法吸收資金案件61案。
 - (2) 未經政府核准辦理國內外匯兌業務案件35案。
 - (3) 金融機構人員背信3案(亦列為企業貪瀆案件)。
 - (4) 向金融機構詐欺取財3案。
 - (5) 金融機構人員收受不當利益1案(亦列為企業貪瀆案件)。
 - (6) 金融機構人員違法放貸0案(亦列為企業貪瀆案件)。
- (詳表2.19及圖2.19)

表2.19 近2年違反銀行法案件型態比較統計

項目 年別	案件數	百分比	增減率	非法吸 收資金	地下 通匯	金融機構 人員背信	向金融 機構詐 欺取財	金融機構 人員收受 不當利益	金融機構 人員違法 放貸	其他
106年	97	100.00%	100.00%	55	33	5	2	1	1	0
107年	103	106.19%	6.19%	61	35	3	3	1	0	0



圖2.19 近2年違反銀行法案件型態比較統計



2. 重要案例：

(1)億○富控股公司違反銀行法案

周○慶係億○富控股集團總裁，吳○豐係集團行政副總經理，陳○豐係集團執行長，吳○麟係集團顧問，文○和、沈○如、彭○源、詹○宏、陳○發、吳○修及吳○融均係集團業務副總經理。自102年8月至105年12月期間，周○慶明知非銀行不得經營收受存款，亦不得以借款、收受投資、使加入為股東或其他名義，向多數人或不特定之人收受款項或吸收資金，

而約定或給付與本金顯不相當之紅利、利息、股息或其他報酬，竟貪圖利益，擅自與吳○豐、陳○豐等人，共同籌組並使用圓○科技公司、億○富控股公司名義，未經主管機關核准，假藉「雜項費」、「顧問費」及「保管費」等名目給付投資人14.34%至220.8%不等之顯不相當報酬，並透過高額獎金之多層次行銷網絡，以及辦理說明會或參觀旅遊等公開活動，公然以股票質押借款、附買回交易等包裝吸金事實之「T1」、「T2」、「T3」、「A1」、「M1」及「翰元電子商務」等專案，向張○華、楊○蘭等人違法吸收存款，金額逾44億元，周員等人更將其不法所得購置房屋、土地等不動產及有價證券，故意將財產信託登記於人頭公司名下，企圖隱匿及洗錢。

億○富控股公司辦理2次發行新股將資本額虛偽增資至1億元後，即併購經營陷困境之統○公司、禾○公司、金○溪食品公司、向○科技公司、臺灣○能公司、三○網路行銷公司、仕○微電科技公司、固○豐公司、碩○公司及廣○慈善協會等經營權，並將利用前述違法吸金款項貸放予上開公司，另成立揚○園藝公司、京○豐公司、千○資產管理公司、巨○景投資控股公司，並透過周○慶司機張○偉以每月數千元至數萬元不等代價尋求眾多經濟條件欠佳之人擔任人頭公司負責人，以億○富控股公司為母公司，收購二十餘家公司為子公司，成立「億○富控股集團」，對外



宣稱將以投資億○富控股公司等股權未來上市上櫃獲利，並與投資人簽署「股票買賣同意書暨授權書」或「附條件買賣總契約」後，億○富控股集團即將億○富控股公司及禾○公司股票以每股50元換算，每投資1單位可得1 仟股股份，將股票過戶並交付投資人，使投資人誤信其投資擔保具有價值，向約五千名不特定大眾吸收資金。

周○慶與集團幹部吳○豐、吳○麟、陳○豐、文○和、沈○如、林○志、蔡○洪、彭○源、詹○宏、陳○發、吳○修及吳○融係共同涉嫌違反銀行法第125條第1項後段、第29條第1項，經本局臺北市調查處移送臺灣新北地方檢察署起訴，於107年8月及11月經新北地方法院認定吸金總額達45億2,293萬9,800元，判決億○富等三家公司9億元罰金及陳○豐等共犯11年不等之有期徒刑。

(2)國○公司林○桀等藉比特幣吸金涉嫌違反銀行法案

林○桀係國○公司「大中華及東盟地區參議處首席代表」兼8級（共分10級）領導，並自任在臺負責人；林○桀父親林○義、范○銘、鍾○菱、鍾○菱配偶黃○傑、林○文、金○芸則係國○公司講師或各級領導，渠等於105年10、11月間招募大陸地區福州等地辦事處負責人大陸籍陳○等人，並於大陸地區各地舉辦投資說明會招攬投資人；林○桀並於105年10月間設立臺灣辦事處，106年8月間則與前揭范○銘等人於

前址正式成立國○公司臺灣區辦事處，渠等陸續於大陸地區、高雄圓山飯店及臺中巴○特咖啡餐飲會館等地舉辦說明會，向不特定民衆招募參與投資，投資方案可選擇購買每單位美元100元、350元、1,000元、3,000元、7,000元等套餐，或上述5個套餐任意加總組合，每個帳戶每個套餐限購買1次，並向投資人宣稱投資款項係用於投資國○公司購買RM（係國○公司内部計價單位，以美元計價），該RM保證每天均固定增值0.35%（105年8月初始固定增值為0.21%），複利1年後即可獲取本利和355%之高額利潤，而投資款項依套餐不同分別有240天至360天之閉鎖期，逐日按比例可領回本金，期滿後所有本金均可領回。又紅利部分，投資每單位美元100元、350元、1,000元、3,000元及7,000元等套餐，每月可領回9.29%至29.46%不等之百分比紅利。此外，推薦他人加入，還可獲取投資金額1.5%至8.8%不等之代數獎金，最多可領14代，若招募人數及業績達標，尚可再領取美元5,000元至250萬元之升級獎金。

林○桀等人除以前揭方式招攬投資人外，並以下列3種方式向投資人收受投資款項：（一）以比特幣購買RM：投資人先以現金購買投資套餐等值之比特幣，匯往國○公司網站顯示之指定比特幣錢包（隨機顯示，錢包位址設於境外）購買RM（二）由上線領導人國○公司帳戶獎勵金代為購買RM。（三）由上線領



導人透過林○桀、范○銘換購。俟投資人將投資款項以前揭方式繳付後，林○桀、范○銘會直接購買比特幣後發送至國○公司總部之比特幣錢包；迨107年2月間，林○桀等人即向投資人宣稱因國○公司公告需經過實名驗證後始能提領帳戶內之本金與紅利，惟僅有少數投資人能通過實名驗證並領回本利，直至107年4月24日起，全部投資人則均無法再領取本利，6月底國○公司網站即行關閉。經持臺灣臺中地方法院核發之搜索票，搜索查扣並凍結比特幣197.00433775枚、乙太幣8.3枚，總計林○桀等人招攬投資金額約為美元五千三百萬元，案經本局臺中市調查處移送及臺灣臺中地方檢察署起訴。

(3) 邑○公司黃○惠等涉嫌地下通匯案

黃○惠係邑○公司業務經理，負責邑○公司及其所有關係企業對外與客戶接洽及收款業務；劉○榕係邑○公司財務主管，負責公司及所有關係企業會計及出納業務。邑○公司位於臺北市知名五分埔成衣商圈旁經營成衣進出口買賣業務，承接周邊大量成衣業者兩岸通關業務，知悉成衣業與大陸地區貿易往來頻繁，有鉅量新臺幣及人民幣匯兌及代收付貨款之需求。黃○惠及劉○榕明知渠等非銀行業者，非經主管機關許可，不得辦理國內外匯兌業務，竟於99年5月至105年5月間，共同基於違法辦理國內外匯兌業務之犯意，指示邑○公司多名員工分別至遠東國際商業銀行永吉分

行、元大商業銀行開立帳戶，並將各該帳戶存摺及印鑑交黃○惠等人保管。黃○惠及劉○榕告知客戶以前揭員工銀行帳戶為收付款帳戶，嗣客戶東○著衣國際股份有限公司負責人鄭○太、湘○裳服飾行負責人陳○晁、千○企業有限公司負責人陳○環、葵○實業有限公司負責人黃○名等成衣廠商，委託邑○公司支付貨款，將欲交付予大陸地區廠商之貨款匯入指定之銀行帳戶後，劉○榕每日下午3點半，傳真前揭存摺影本給大陸地區廣東省東莞市之協力業者泰○包裝店人員對帳，再由大陸業者將貨款交付予指定之廠商，公司並受託支付貨款予本國廠商而進行資金調度。故指示邑○公司員工洪○、柳○翔及陳○忠等人，持上開帳戶取款條及匯款條，至邑○公司附近之遠東商業銀行永吉分行、華南商業銀行永吉分行、玉山商業銀行松山分行及永豐商業銀行永吉分行辦理匯款，代理大陸地區業者泰○包裝店匯款至指定之廠商帳戶內，完成大陸地區及臺灣業者兩地資金收付及結算，自99年5月至105年5月止，前揭利用員工張○誌、陳○忠、曾○彬及柳○翔等帳戶收款金額共計253億2,973萬8,092元。黃○惠及劉○榕長期以此方式，經營臺灣地區與大陸地區兩岸新臺幣與人民幣地下匯兌業務，涉嫌違反銀行法，案經本局臺北市調查處移送及臺灣臺北地方檢察署起訴。



(十)侵害智慧財產權案件

1. 數據比較：

本年移送侵害智慧財產權案件18案，較106年之39案，減少53.85%；嫌疑人26人，較106年之53人，減少50.94%；涉案標的17億8,698萬5,827元，較106年之3億2,589萬4,961元，增加448.33%。(詳表2.03、2.04、2.20及圖2.20)

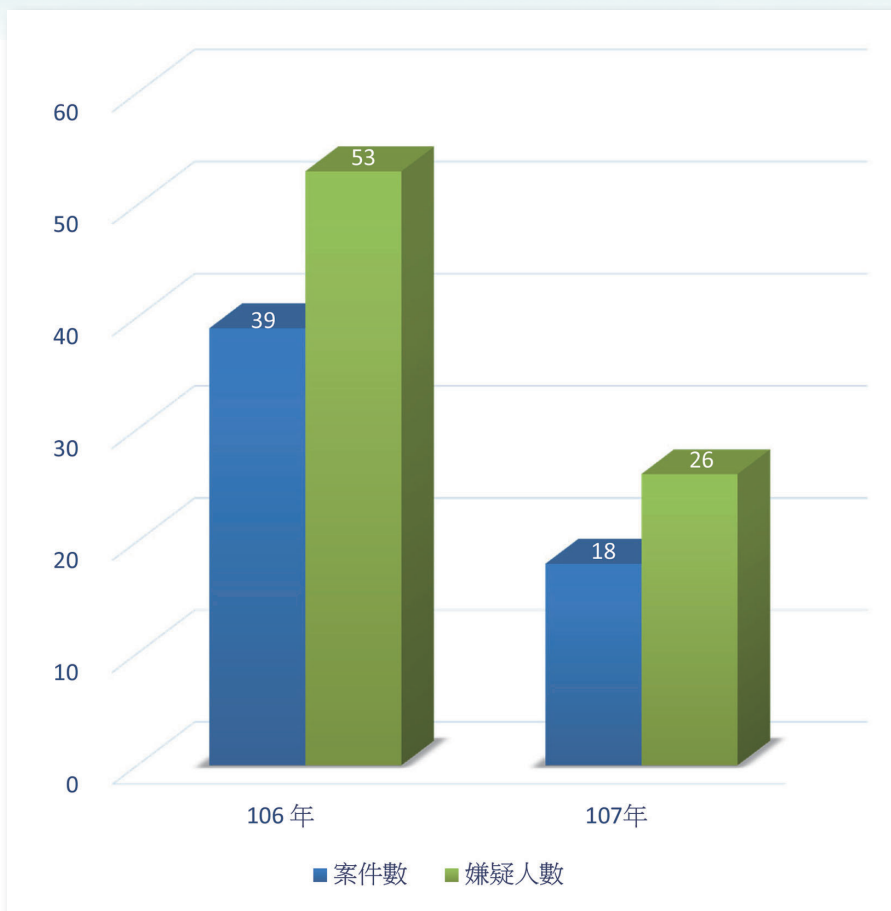
表2.20 近2年侵害智慧財產權案件及型態比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率
106年	39	100.00%	100.00%	53	100.00%	100.00%
107年	18	46.15%	-53.85%	26	49.06%	-50.94%

續表2.20

項目 年別	涉案標的 (千元)	增減率	違反商標法		違反著作權法		其他	
			案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
106年	325,894	100.00%	28	32	11	21	0	0
107年	1,786,985	448.33%	13	17	5	9	0	0

圖2.20 近2年侵害智慧財產權案件數及嫌疑人數比較

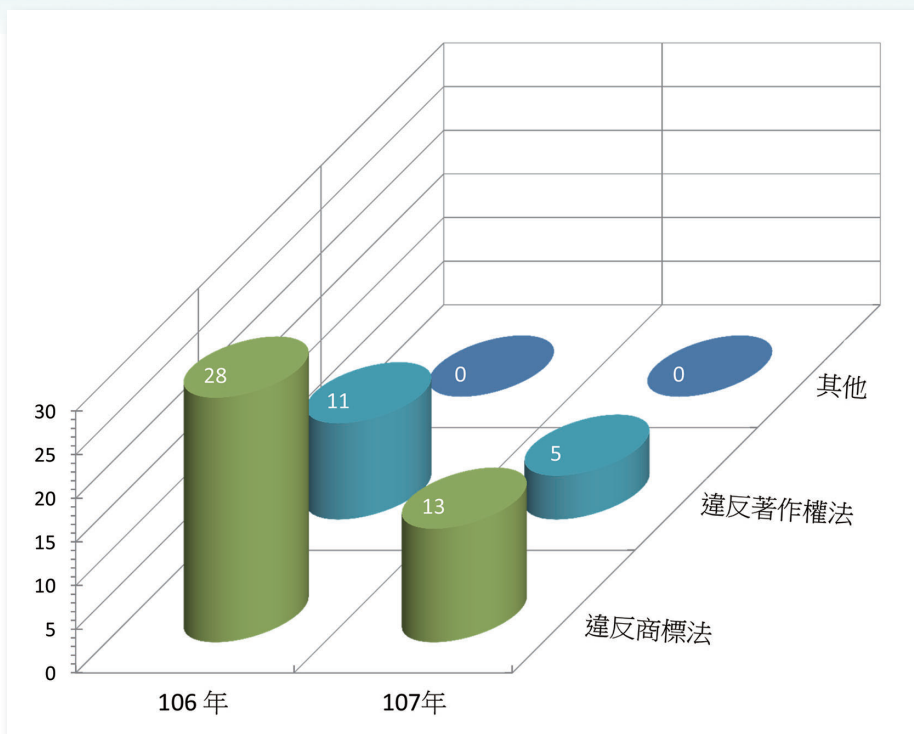


案件型態：

- (1)違反商標法13案。
 - (2)違反著作權法5案。
- (詳表2.03、2.20及圖2.21)



圖2.21 近2年侵害智慧財產權案件型態比較



2. 重要案例：

隨意窩「分○的影音」涉嫌違反著作權法案

許○菁明知「雲畫的月光」、「W-兩個世界」、「浪漫醫生金師傅」及「花郎」等4部戲劇係韓國KBS Media公司、韓國Munhwa Broadcasting Corp.、韓國SBS公司等3家公司所擁有著作財產權之視聽著作，並由科○○速股份有限公司取得上開4部戲劇在中華民國境內公開播送及公開傳輸之專屬授權。渠竟基於公開傳輸之犯意，未經上開著作權人同意或授權，於105年7月間起，

利用個人電腦設備連接網際網路自大陸「天使字幕」網站下載前述戲劇影片之電磁檔案，儲存在其個人電腦後，再以網路連接至中華電信股份有限公司所屬隨意窩(Xuite)網站，將前開未獲授權影片之電磁檔案重製並上傳至渠所申設使用之「分○的影音」部落格，使不特定人得於其各自選定之時間或地點接收前揭著作內容，而以此公開傳輸方式，侵害著作權人之著作財產權，截至106年3月21日，侵權金額共計3億5,310萬7,456元，案經本局彰化縣調查站移送及臺灣士林地方檢察署起訴。

(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：

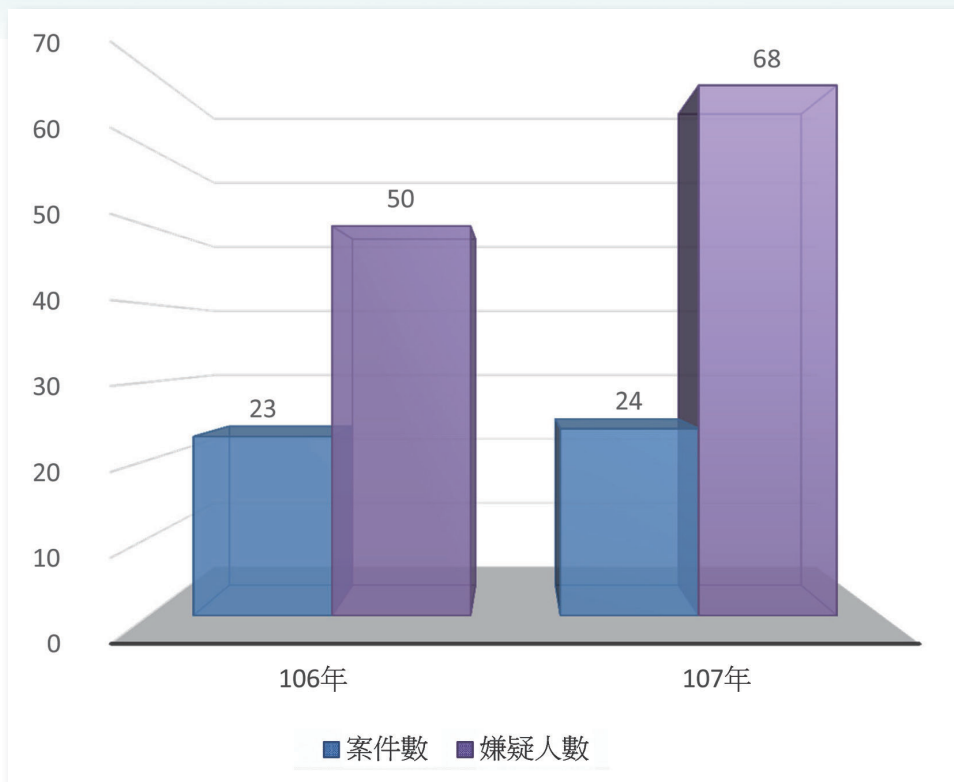
本年移送違反營業秘密法案件24案，較106年之23案，增加4.35%；嫌疑人68人，較106年之50人，增加36%；涉案標的1,007億629萬14元，較106年之697億8,120萬947元，增加44.32%。(詳表2.03、2.04、2.21及圖2.22)

表2.21 近2年侵害營業秘密案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人 人數	百分比	增減率	涉案標的 (千元)	增減率
106年	23	100.00%	100.00%	50	100.00%	100.00%	69,781,200	100.00%
107年	24	104.35%	4.35%	68	136.00%	36.00%	100,706,290	44.32%



圖2.22 近2年侵害營業秘密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) 違反證券交易法案件

1. 數據比較：

本年移送違反證券交易法案件86案，較106年之104案，減少17.31%；嫌疑人337人，較106年之429人，減少21.45%；涉案標的207億2,025萬1,009元，較106年之217億6,743萬9,508元，減少4.81%。(詳表2.03、2.04、2.22及圖2.23)

表2.22 近2年違反證券交易法案件及型態比較統計

項目 年別	案件數		百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率	未經許可 募集發行		詐偽募集 或發行		違約交割	
	案件數	百分比								案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
106年	104	100.00%	100.00%		429	100.00%	100.00%	21,767,439	100.00%	13	45	13	95	0	0
107年	86	82.69%	-17.31%		337	78.55%	-21.45%	20,720,251	-4.81%	5	16	9	45	0	0

續表2.22

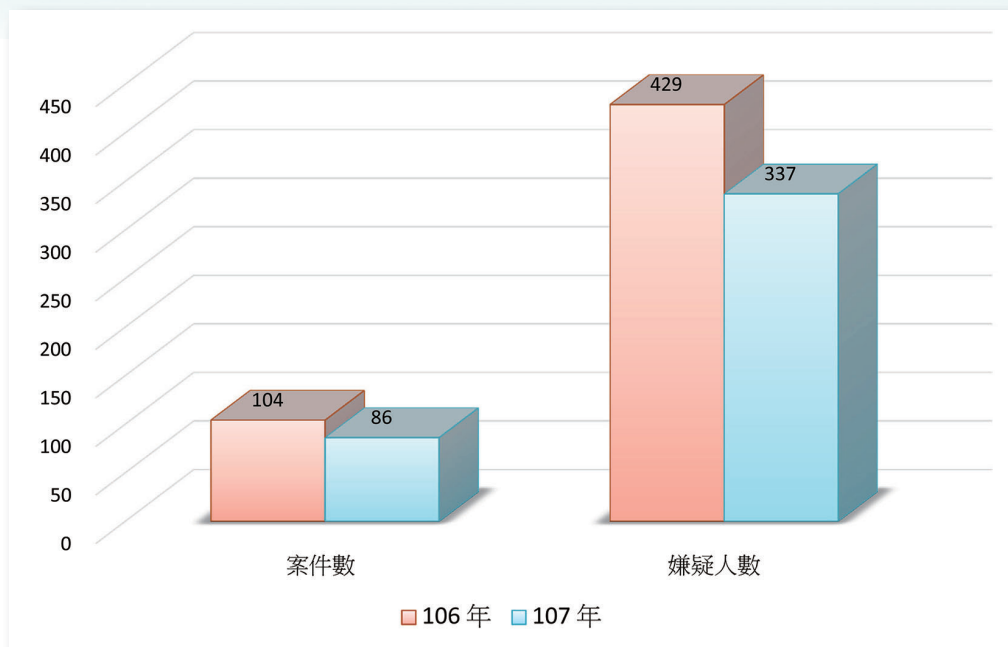
項目 年別	異常交易 操縱股價		內線交易		非常規交易		特別背信、侵 占		財報不實		律師、會計師 簽證不實		證券市場週邊 單位人員收受 不正利益	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
106年	17	61	12	33	2	6	15	69	6	25	0	0	0	0
107年	16	61	13	35	6	51	13	59	3	23	0	0	0	0

續表2.22

項目 年別	違法經營證券 相關事業或業務		不實資訊操縱股價		其他方式操縱股價		違法私募		不法併購		其他	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
106年	19	67	0	0	0	0	0	0	0	0	7	28
107年	17	36	1	1	0	0	0	0	0	0	3	10



圖2.23 近2年違反證券交易法案件數及嫌疑人數比較

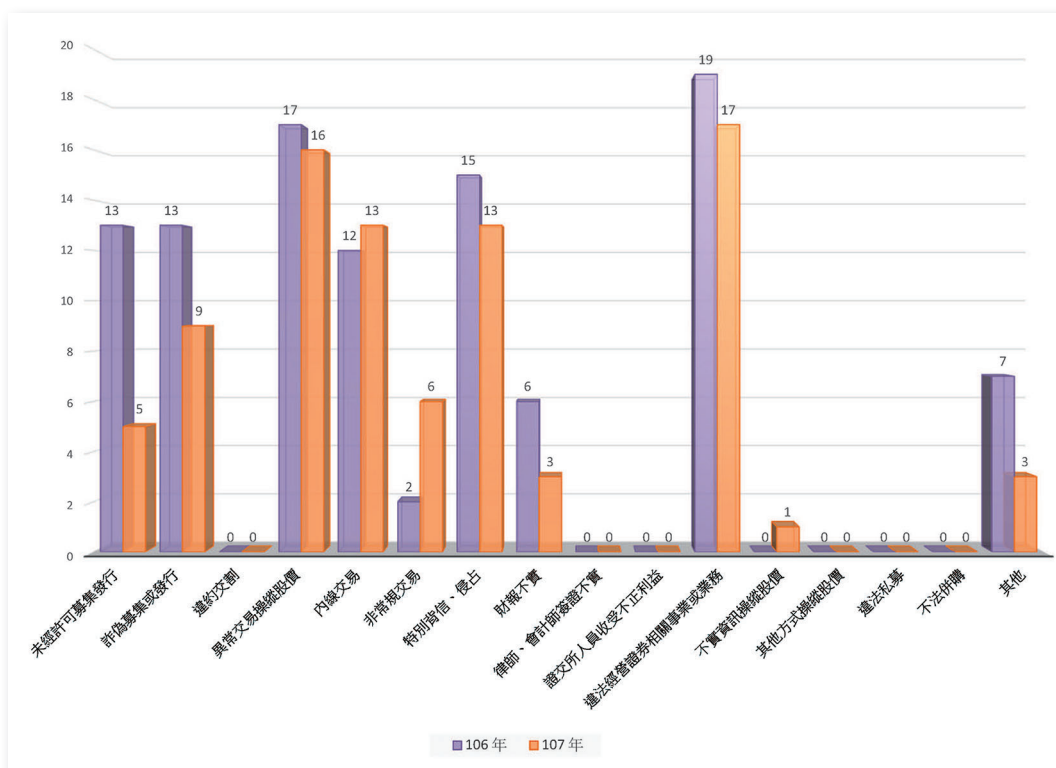


案件型態：

- (1)未經許可募集、發行5案。
- (2)詐偽募集或發行9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16案(亦列為企業貪瀆案件)。
- (5)內線交易13案(亦列為企業貪瀆案件)。
- (6)非常規交易6案(亦列為企業貪瀆案件)。
- (7)特別背信、侵占13案(亦列為企業貪瀆案件)。
- (8)財報不實3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17案。
- (12)不實資訊操縱股價1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3案。
- (詳表2.22及圖2.24)

圖2.24 近2年違反證券交易法案件型態比較





2. 重要案例：

天○投資公司王○緯等涉嫌詐偽募集案

王○緯為天○投資公司負責人、天○國際公司董事及實際負責人。緣外資於大陸不得投資互聯網事業，王○緯為能在大陸經營e化商城，遂於香港設立天○公司、英屬維京群島設立「S○○ Latitude EBusiness Inc」及開曼群島設立天○集團。以天○集團控股香港天○公司，輾轉與中國立○公司簽訂控股協議，以規避外資無法投資大陸互聯網事業，進而在北京經營天○公司e趣商城網店。

王○緯於102年間起，以天○國際公司名義，在臺透過不知情總監團隊對外向不特定人，採傳銷方式銷售天○國際公司、北京天○公司兩岸e趣商城共有70萬家網店，投資人投資每單位新臺幣97,500元，即可成為傳銷商，可經營天○國際公司10家，北京天○公司35家e趣商城網店，並贈送香港天○公司認股證（每張100股，每股人民幣1元）5張，享有以原始價格認購公司未來上市之股票，累計臺灣地區投資人有2,953位傳銷商。

王○緯均明知有價證券之募集及發行，除政府債券或經主管機關核定之其他有價證券外，非向主管機關（金管會）申報生效後，不得為之，亦不得出售所持有之有價證券或其價款繳納憑證、表明其權利之證書或新股認購權利證書等而公開招募，卻於105年6、7月起，規劃將持有香港天○公司認股證之投資人改以原始股價格認購未經金管會核准之S○○ Latitude EBusiness Inc認購收據，並宣

稱投資人更改可取得S○○ Latitude EBusiness Inc名義參與投資開曼群島之天○集團10%股權，再由天○集團名義申請在香港上市，若成功上市，即可成為天○集團原始股東。王○緯亦明知有價證券之募集、發行、私募及買賣不得有虛偽、詐欺、使他人誤信之行為，竟意圖不法之所有，隱匿中國立○公司104年虧損及天○集團不符合香港主板上市條件之資訊，對外宣稱e趣商城經營狀況良好，未來股價上漲空間是10至20倍，致投資者信以為真，分別將投資款匯入新光銀行台中分行S○○ Latitude EBusiness Inc外幣存款帳戶，王○緯總計收受投資人股款達美元七百十五萬餘元，折合新臺幣約二億一千萬餘元，案經本局宜蘭縣調查站移送及臺灣臺中地方檢察署起訴。

(十三) 違反期貨交易法案件

1. 數據比較：

本年移送違反期貨交易法案件35案，較106年之32案，增加9.38%；嫌疑人102人，較106年之72人，增加41.67%；涉案標的38億134萬2,013元，較106年之12億3,562萬8,906元，增加207.64%。(詳表2.03、2.04、2.23及圖2.25)

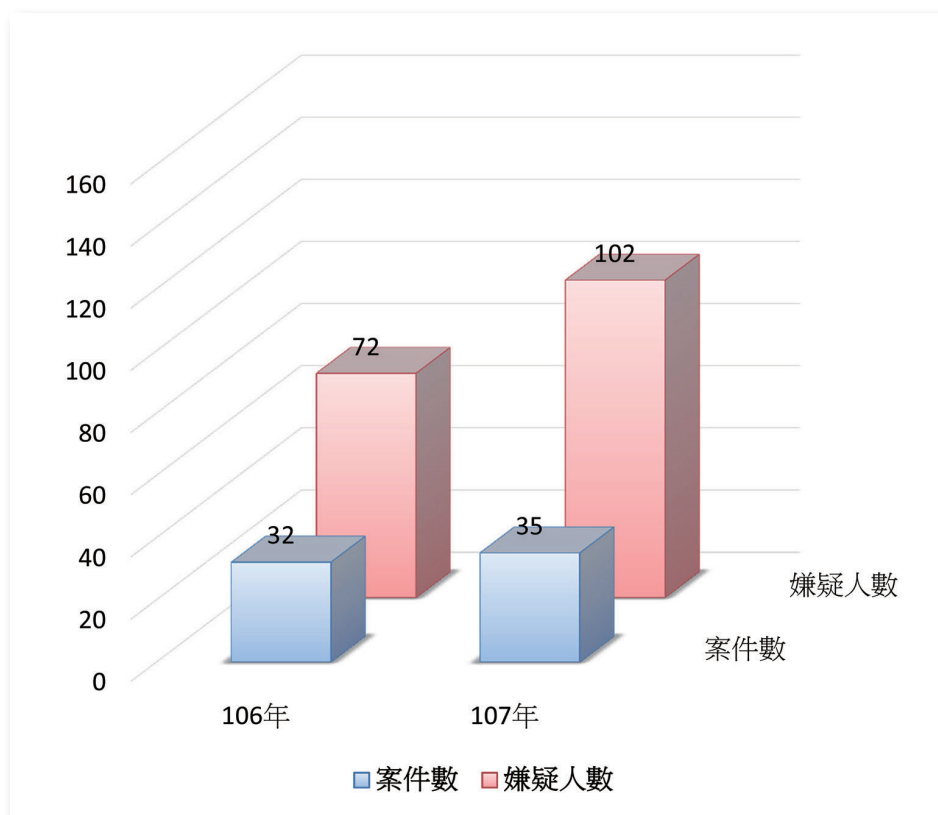


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表2.23 近2年違反期貨交易法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人 人數	百分比	增減率	涉案標的 (千元)	增減率
106年	32	100.00%	100.00%	72	100.00%	100.00%	1,235,628	100.00%
107年	35	109.38%	9.38%	102	141.67%	41.67%	3,801,342	207.64%

圖2.25 近2年違反期貨交易法案件數及嫌疑人數比較



2. 重要案例：

劉○維等人涉嫌違反期貨交易法案

劉○維係於即時通訊軟體LINE開設「皇○掏金」群組（下稱「皇○群組」）擔任團長，負責該群組團隊的操作經營、管理及為會員代行操作所投資之外匯保證金業務，群組中黃○晴係該群組秘書長，負責協助劉員對外文宣工作及管理該LINE群組人員帳號、電話，並提供其個人帳戶供群組會員匯款繳交代操費、明牌費之用；孫○元係該LINE群組臺中地區業務開發及群組講師，並提供其個人帳戶供群組會員匯款繳交代操費、明牌費；該LINE群組並下設有4個小群組吸收熱衷活動會員擔任不支薪幹部，計有副團長邱○負責開發新團員，羅○愷負責桃園地區講師，劉○男負責協助各群組內發表文章、楊○亦協助對外招攬會員等。

劉○維等人明知依期貨交易法規定，非經主管機關金管會許可，不得經營期貨經理、顧問等服務事業，竟為牟取不法利益，自104年間某日，利用桃園市龜○區某場所作為操作外匯保證金交易之用，透過前述皇○掏金LINE社群網路招攬不特定人加入成為會員，除教導會員從事外匯保證金交易，以操作外匯保證金技巧純熟，可將本金美元1萬元獲利倍增至3,000萬元等誘因之外，並招攬群組會員繳交一定金額之代操費用，委託劉員等人代行操作所投資之外匯保證金。

劉○維先要求「皇○群組」會員須先在澳洲外匯經紀



商「USGFX」公司官網進行註冊開戶取得帳號、密碼，劉員再將該會員併入渠向USGFX公司申請之團隊代號，便於渠查詢會員之帳戶匯款情形及帳戶餘額。對於加入群組投資入金美元1萬元之會員可選擇由劉員代操，劉員即利用該公司提供MT4(META TRADE 4)下單程式，在線上進行外匯保證金操作，若會員入金美元2,500元以上，則由劉員另委託交給孫○元、黃○晴2人代操；而每會員投資入金美元5,000元者，每月需繳交委託代操費為1萬元，往後要繼續委託代操，則需逐月繳交代操費；若會員投資入金美元1萬元者，則每月繳交委託代操費為2萬元，每倉入金代操部位上限為美元1萬元，如要加碼投資則需另外開設新倉，並另外繳交2萬元代操費。

104年6月至105年6月止群組會員入金投資後委託劉員代操金額逾美元40萬元，收取代操費共89萬5,000元，並設明牌群組，對群組內之會員提供外匯操作分析意見及推薦明牌等期貨顧問服務，計2萬5,000元，案經本局高雄市調查處移送及臺灣桃園地方檢察署起訴。

(十四) 違反保險法案件

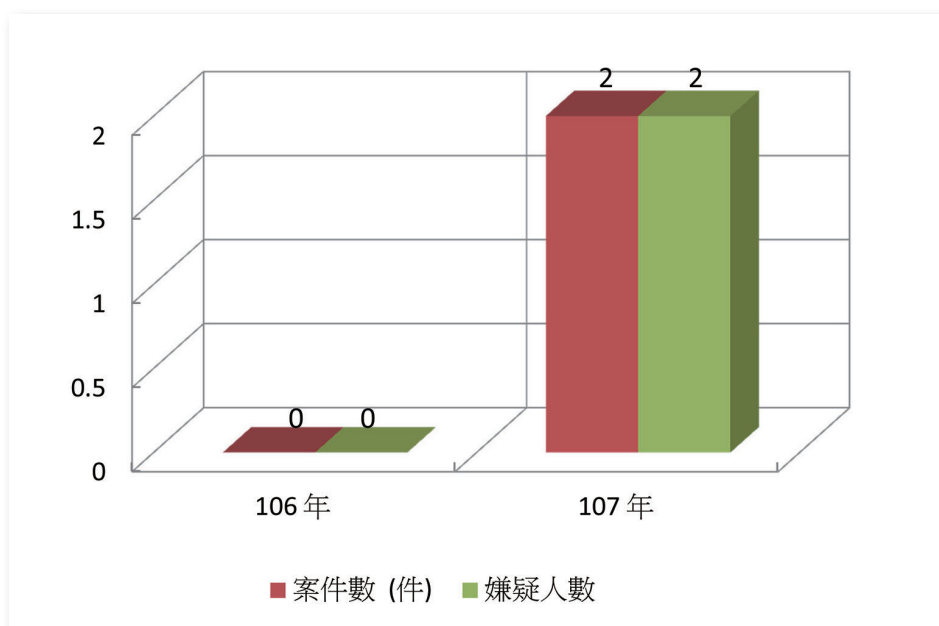
1. 數據比較：

本年移送違反保險法案件2案，較106年之0案，增加200%；嫌疑人2人，較106年之0人，增加200%；涉案標的為17億7,114萬元。(詳表2.03、2.04、2.24及圖2.26)。

表2.24 近2年違反保險法案件比較統計

項目 年別	案件數 (件)	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)
106年	0	0.00%	0.00%	0	0.00%	0.00%	0
107年	2	200.00%	200.00%	2	200.00%	200.00%	1,771,140

圖2.26 近2年違反保險法案件數及嫌疑人數比較



2. 重要案例：略。

(十五) 違反證券投資信託及顧問法案件

1. 數據比較：

本年移送證券投資信託及顧問法15案，較106年之



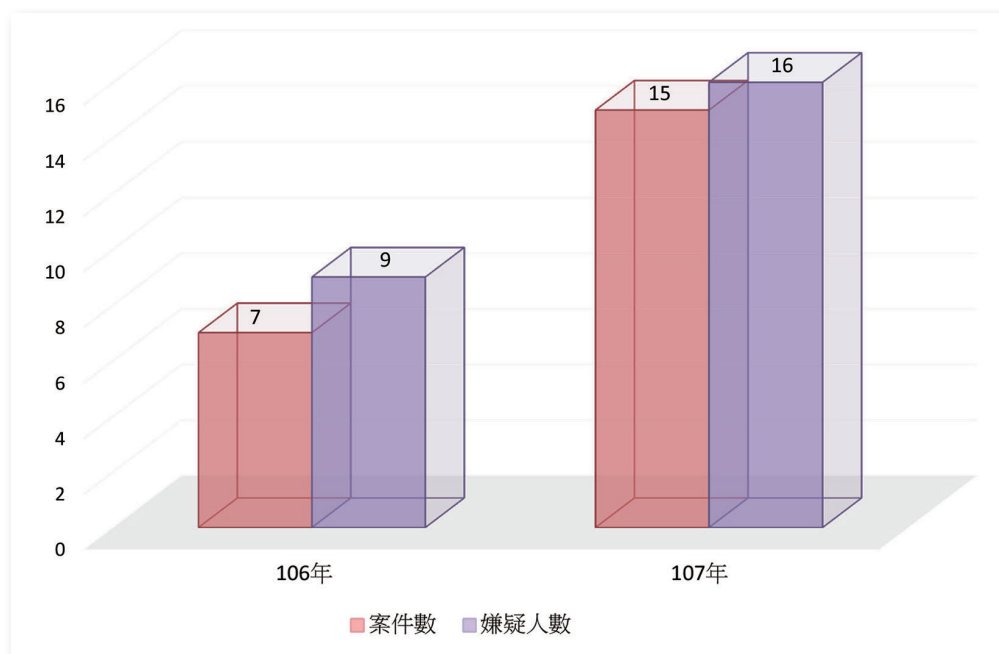
107 年經濟犯罪防制工作年報

7案，增加114.29%；嫌疑人16人，較106年之9人，增加77.78%；涉案標的2,401萬5,180元，較106年之1億7,057萬8,000元，減少85.92%。(詳表2.03、2.04、2.25及圖2.27)。

表2.25 近2年違反證券投資信託及顧問法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	7	100.00%	100.00%	9	100.00%	100.00%	170,578	100.00%
107年	15	214.29%	114.29%	16	177.78%	77.78%	24,015	-85.92%

圖2.27 近2年違反證券投資信託及顧問法案件數及嫌疑人數比較



2. 重要案例：

盧○松涉嫌違反證券投資信託及顧問法案

盧○松係卓○資產管理有限公司（下稱卓○公司）負責人，昔曾擔任投資信託事業之基金經理人，明知對於他人委任交付或信託移轉之委託投資資產，就有價證券之投資或交易為價值分析、投資判斷，並基於該投資判斷，為他人執行投資或交易之業務，係屬全權委託投資業務，須向金管會申請核准許可後始得營業，亦不可擅自經營期貨信託事業。自99年3月起，竟基於牟取私人不法利益犯意，明知卓○公司未獲金管會核准，即以卓○公司為名，向張○林、劉○蒲、劉○良等投資人表示，渠具有多年任職投信公司投資主管經歷，獲利表現良好，所經營之卓○公司，可接受全權委託國內、外發行之有價證券、債券、基金、期貨等衍生性金融商品投資，並口頭保證年獲利20%以上，甚至簽訂「全權委託投資契約」，內容載明保證年約定獲利25.2%，誘使張○林等二十餘名投資人誤認投資穩定保本，未來獲利可期，因而委託盧○松代為全權操作，總計金額逾1億5,472萬1,000元。

張○林等投資人以現金存入或匯入盧○松指定個人設於兆豐、元大、台北富邦銀行等帳戶後，盧○松並非以卓○公司或各投資人名義操作資金，而係將款項存放於本人名下，以盧員個人帳戶進行各類期貨商品交易或股票交易。收受投資期間，盧○松為隱瞞操作期貨虧損，於交付予投資人之績效明細表上，虛偽登載操作績效，致彼等誤



信獲利穩定，而未進行投資調整，持續投入資金，直至105年10月間，盧○松以操作期貨慘賠為由，向投資人表示委託投資之資金已全數虧空，始悉上情，盧○松涉嫌違反證券投資信託及顧問法及期貨交易法罪嫌，案經本局臺北市調查處移送及臺灣士林地方檢察署起訴。

(十六) 違反商業會計法案件

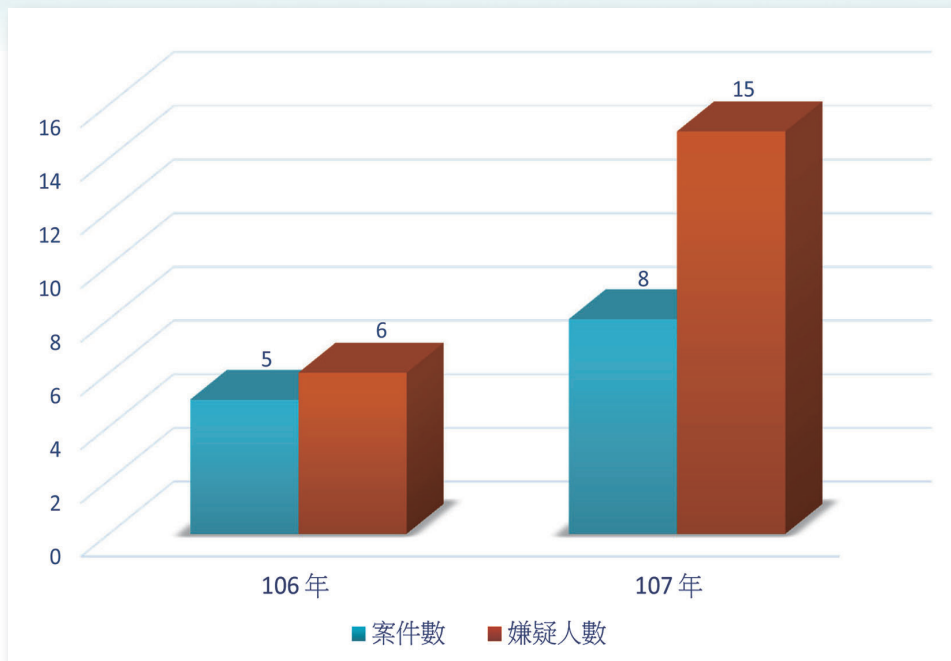
1. 數據比較：

本年移送違反商業會計法8案，較106年之5案，增加60.00%；嫌疑人15人，較106年之6人，增加150.00%；涉案標的1億4,867萬4,392元，較106年之2,574萬5,734元，增加477.47%。(詳表2.03、2.04、2.26及圖2.28)。

表2.26 近2年違反商業會計法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人 人數	百分比	增減率	涉案標的 (千元)	增減率
106年	5	100.00%	100.00%	6	100.00%	100.00%	25,746	100.00%
107年	8	160.00%	60.00%	15	250.00%	150.00%	148,674	477.47%

圖2.28 近2年違反商業會計法案件數及嫌疑人數比較



2. 重要案例：

記帳士翁○鈴等涉嫌違反商業會計法等案

翁○鈴係「翁○鈴記帳及報稅代理人事務所」負責人，屬於商業會計法第71條所規定之依法受託代他人處理會計事務之人員，負有依銷售貨物之實際情況，據實開立統一發票之義務。詎翁○鈴為達招攬生意之目的，竟基於行使業務登載不實文書之犯意，於103年至104年間，虛偽開立「嘉○企業社」、「宇○企業社」等公司統一發票，為不知情之「太○有限公司」、「民○汽車修護有限公司」、「巨○工程行」等公司填載不實銷貨紀錄以逃漏



稅捐，足生損害於稅捐稽徵機關課稅之正確性。嗣翁女另意圖為自己不法之所有，基於業務侵占之犯意，將太○有限公司等原委託其代繳稅款，以變易持有為所有，將未繳納部分共計8萬7,000元侵占入己，案經本局嘉義市調查站移送及臺灣嘉義地方檢察署起訴。

(十七) 違反公司法案件

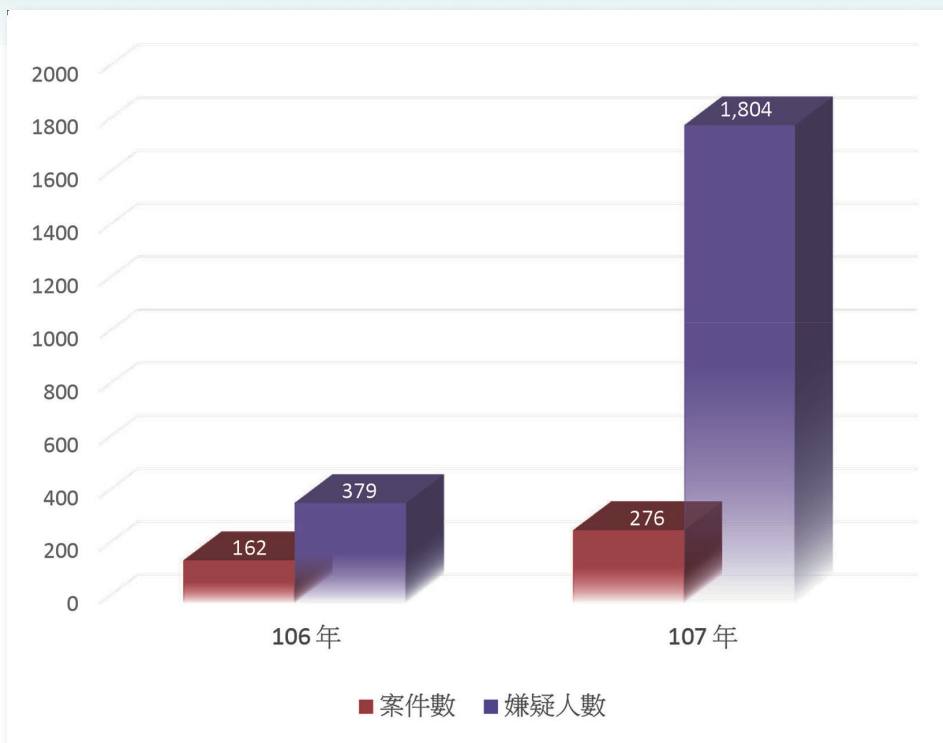
1. 數據比較：

本年移送違反公司法276案，較106年之162案，增加70.37%；嫌疑人1,804人，較106年之379人，增加375.99%；涉案標的3億6,787萬5,000元，較106年之5億3,337萬2,057元，減少31.03%。(詳表2.03、2.04、2.27及圖2.29)。

表2.27 近2年違反公司法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人 人數	百分比	增減率	涉案標的 (千元)	增減率
106年	162	100.00%	100.00%	379	100.00%	100.00%	533,372	100.00%
107年	276	170.37%	70.37%	1,804	475.99%	375.99%	367,875	-31.03%

圖2.29 近2年違反公司法案件數及嫌疑人數比較



2. 重要案例：

徐○公司涉嫌違反公司法案

李○霞係址設臺中市之徐○公司負責人，蔣○恩係崧○會計師事務所負責人，二人明知公司申請增資變更登記時，股東應實際繳納股款，不得僅以申請文件表明收足，為使徐○公司順利向金融機構貸款，雙方約定，由蔣○恩全權辦理徐○公司之增資登記，所需款項由蔣○恩以自有資金及對外籌資因應，李○霞則給付蔣○恩每次借款利息2,000至3,000元，手續費6,000元之代價。謀議既定，2人



即共同基於違反公司法、使公務員登載不實及利用不正當方法，致使財務報表發生不正確結果之犯意聯絡，於100年10月間，先由蔣○恩將籌得款項匯入徐○公司臺○銀行太○分行帳戶，作為繳納增資股款之存款證明，以此取得公司增資登記所需之資本額證明，並製作不實之徐○公司資本額變動表、股東繳納股款明細表等不實文件後，再依據上開資料，完成變更資本額查核簽證報告書，持向臺中市政府申請辦理增資變更登記。旋即將增資之款項轉出，而未用於徐○公司之經營，致不知情之承辦公務員審查認為形式要件均已具備，核准徐○公司之增資變更登記，足生損害於臺中市政府對於公司管理之正確性，案經本局臺中市調查處移送及臺灣臺中地方檢察署起訴。

(十八) 妨害農工商案件

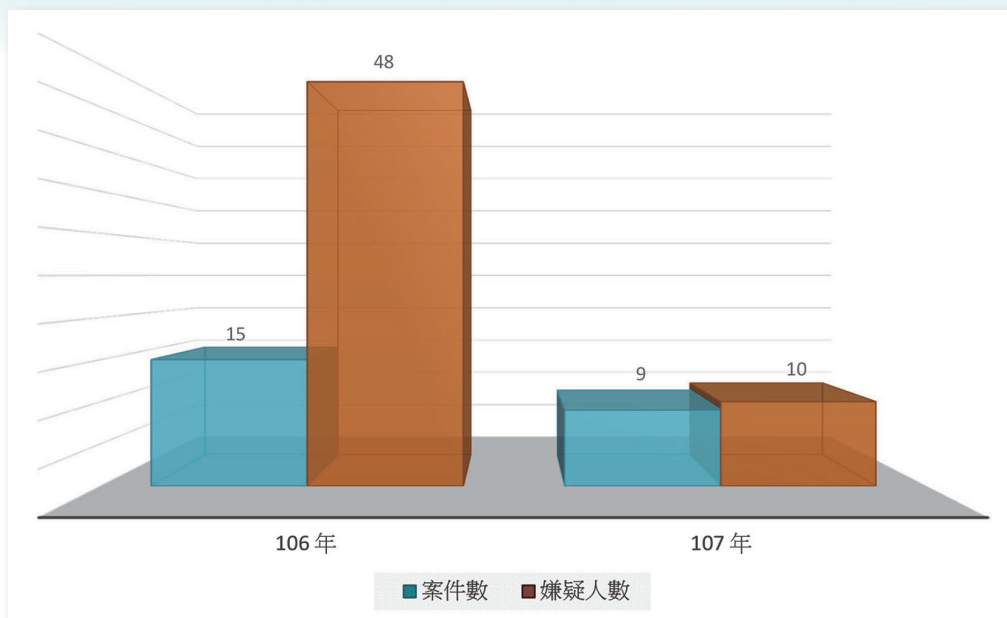
1. 數據比較：

本年移送妨害農工商9案，較106年之15案，減少40.00%；嫌疑人10人，較106年之48人，減少79.17%；涉案標的1億591萬6,076元，較106年之1億8,194萬9,685元，減少41.79%。(詳表2.03、2.04、2.28及圖2.30)。

表2.28 近2年妨害農工商案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人 人數	百分比	增減率	涉案標的 (千元)	增減率
106年	15	100.00%	100.00%	48	100.00%	100.00%	181,949	100.00%
107年	9	60.00%	-40.00%	10	20.83%	-79.17%	105,916	-41.79%

圖2.30 近2年妨害農工商案件數及嫌疑人數比較



2. 重要案例：

華○頓公司陳○強等涉嫌妨害農工商案

陳○強係華○頓公司董事長兼總經理，陳○強前配偶鐘○僑係榮○公司登記負責人，陳○賢係臺○公司總經理。

緣於104年10月間，陳○強、陳○賢明知WOA「英國威○特5W/50高分子全合成機油」係陳○強以華○頓公司名義委由臺○公司於臺中地區廠房所調製，並非英國進口之商品，竟共同基於詐欺犯意，由臺○公司向歐○公司購入機油原料後，自行分裝充填，再由陳○強委託昇○美藝印刷廠印製標示「主配方產地及授權：英國WOA 分



裝：台灣……亞洲區總代理：臺○公司，經銷：華○頓公司」之中文標籤，交由臺○公司貼在機油成品瓶身，虛偽標示產品之原產國。自104年10月3日起至107年1月17日止，臺○公司銷售WOA「英國威○特5W/50高分子全合成機油」1公升裝予華○頓及榮○公司各10萬4,027瓶及3萬656瓶，每瓶售價115元，總金額1,548萬6,360元。

另陳○強明知「MOO英國鉬元素5W/50全合成機油」、「MOR英國鉬元素5W/30全合成機油」並非自英國進口之商品，竟基於詐欺犯意，自106年3月間起至同年11月下旬止，使用韓國進口之基礎油及德國與美國進口之添加劑調製成機油，並請忻○公司製作機油空瓶及瓶身上之中英文標籤，標示「主配方產地授權：英國MOR 分裝：台灣或主配方產地授權：英國MOO 分裝：台灣，亞洲區總代理：華○頓公司」。自106年5月間至同年11月下旬，共計製造「MOO英國鉬元素5W/50全合成機油」50,000瓶、「MOR英國鉬元素5W/30全合成機油」6,000瓶。

陳○強利用電話、會員、網路、廣播電台向全國各地民衆行銷前揭3款機油，致消費者陷於錯誤認為機油產品係自英國進口，臺灣分裝，以此獲取不法利益，銷售總額合計1億7萬5,280元，案經本局臺中市調查處移送及臺灣臺中地方檢察署起訴。

(十九) 違反多層次傳銷管理法案件

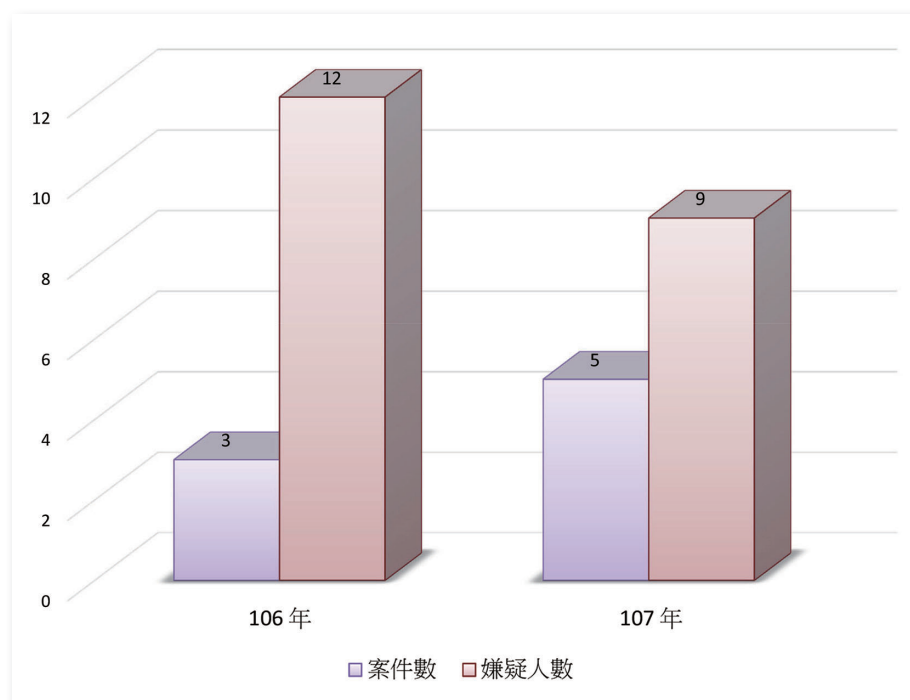
1. 數據比較：

本年移送違反多層次傳銷管理法5案，較106年之3案，增加66.67%；嫌疑人9人，較106年之12人，減少25.00%；涉案標的1,518萬2,240元，較106年之16億3,348萬614元，減少99.07%。(詳表2.03、2.04、2.29及圖2.31)。

表2.29 近2年違反多層次傳銷管理法案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人 人數	百分比	增減率	涉案標的 (千元)	增減率
106年	3	100.00%	100.00%	12	100.00%	100.00%	1,633,480	100.00%
107年	5	166.67%	66.67%	9	75.00%	-25.00%	15,182	-99.07%

圖2.31 近2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：

風○公司張○豪等違反多層次傳銷管理法案

緣於103年間，張○豪、莊○皇、謝○昌、駱○豪及陳○志等明知多層次傳銷事業，應使其傳銷商之收入來源，以合理市價推廣、銷售商品或服務為主，不得僅以介紹他人參加為主要收入來源，且明知其銷售課程商品，於其他傳銷公司均為免費訓練，竟共同基於非法多層次傳銷犯意聯絡，以直銷制度結合電子商務之方式吸引客戶推展市場，並提供電子商務網站「小○團購網」予風○公司會員購物。

渠等自104年3月起，在風○公司總部、臺北分公司及臺中分公司等處所，以召開說明會或透過招募下線成員個別遊說之方式，吸引不特定之大眾為會員（經銷商），其運作模式及獎金制度如下：會員區分為銀級、金級、鑽石級等聘級，客戶填妥「經銷商入會申請書」，並繳交3,900元（銀級）、9,900元（金級）及1萬9,900元（鑽石級）課程商品購買費用，即取得會員資格及開發商品在「小○團購網」上架販售權，並獲贈優惠折扣點數（銀級3,000PV、金級9,000PV、鑽石級18,000PV，1PV=1點=1元），會員至「小○團購網」購物，每筆消費金額10%可以PV折抵，並以宣導上開課程之方式招攬其他民眾入會，推薦者可領取10%~15%之「推薦獎金」、「對碰獎金」。另視所屬組織圖下線發展情形，可再領取1%之「安置見點獎金」、5%之「輔導對等獎金」，風○公

司形式上對外宣稱推廣、銷售課程商品，實際上並無提供會員（傳銷商）以使用課程商品為目的，且會員（傳銷商）取得獎金非基於其所推廣或銷售課程商品之合理市價，會員收入係自組織不斷擴張、介紹他人加入為主，風○公司銷售課程已有構成「商品虛化」之情。

自104年2月至105年12月，風○公司已發放11億7,410萬2,921元個人戶經銷商獎金及3億9,155萬5,443元法人戶經銷商獎金，另風○公司管理階層則按月支領集團銷售額固定比例之獎金，總計1,436萬577元，渠等違反多層次傳銷管理法，案經本局航業調查處高雄調查站移送及臺灣高雄地方檢察署起訴。

(二十) 其他

1. 數據比較：

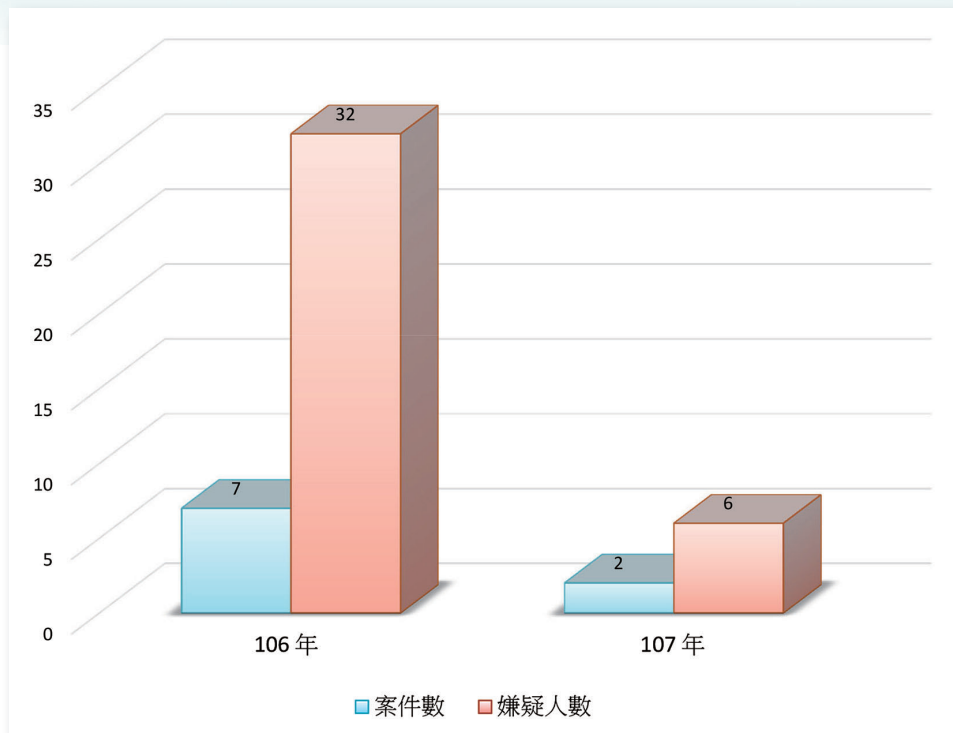
本年移送其他經濟犯罪案件2案，較106年之7案，減少71.43%；嫌疑人6人，較106年之32人，減少81.25%；涉案標的6,000萬元，較106年之1,061萬8,826元，增加465.03%。(詳表2.03、2.04、2.30及圖2.32)。

表2.30 近2年其他經濟犯罪案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	7	100.00%	100.00%	32	100.00%	100.00%	10,618	100.00%
107年	2	28.57%	-71.43%	6	18.75%	-81.25%	60,000	465.08%



圖2.32 近2年其他經濟犯罪案件數及嫌疑人數比較



2. 重要案例：略。

二、一般犯罪案件

本年移送一般犯罪案件201案，較106年之175案，增加14.86%；嫌疑人480人，較106年之507人，減少5.33%；涉案標的3億680萬517元，較106年之2億2,170萬4,321元，增加38.38%。各類案件如下：(詳表2.03、2.04、2.31、2.32及圖2.33、2.34)

表2.31 近2年一般犯罪案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的 (千元)	增減率
106年	175	100.00%	100.00%	507	100.00%	100.00%	221,704	100.00%
107年	201	114.86%	14.86%	480	94.67%	-5.33%	306,800	38.38%

圖2.33 近2年一般犯罪案件比較統計

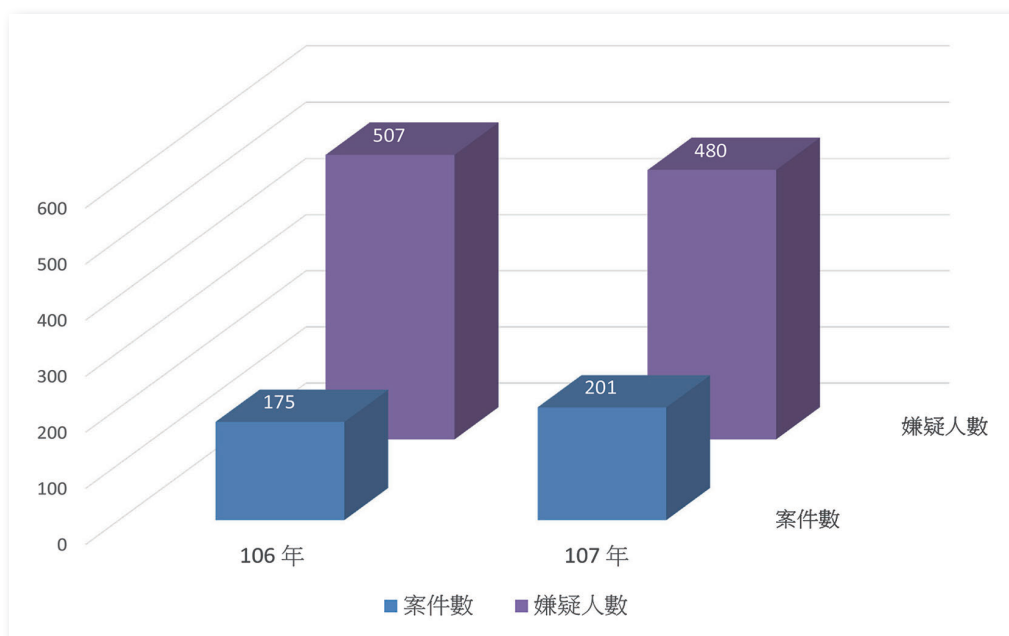
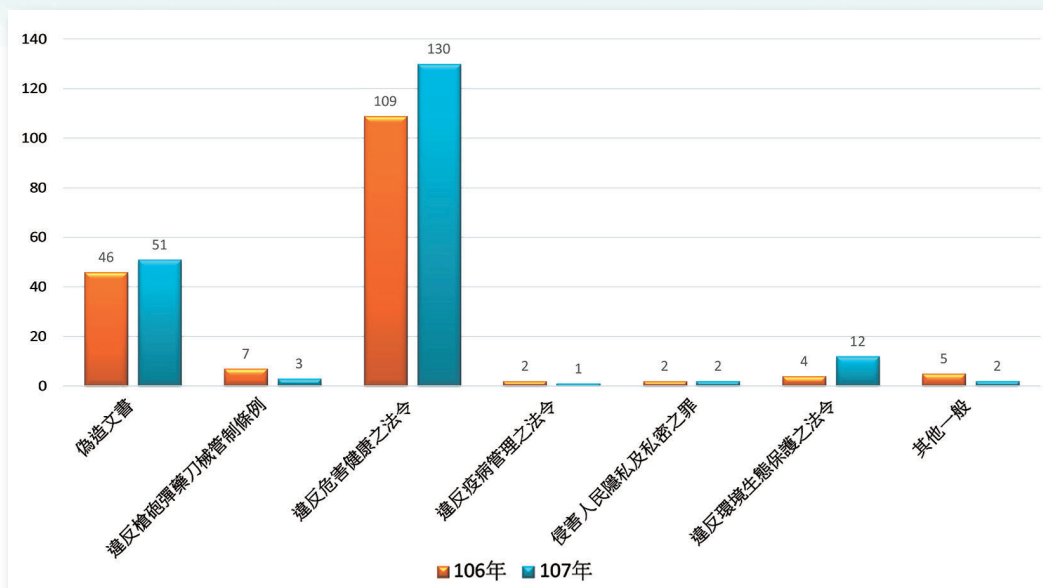


表2.32 近2年一般犯罪案件型態比較統計

項目 年別	偽造文書		違反槍砲彈藥刀 械管制條例		違反危害健康 之法令		違反疫病管理 之法令		侵害人民隱私 及私密之罪		違反環境生態 保護之法令		其他	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
106年	46	296	7	11	109	185	2	2	2	2	4	4	5	7
107年	51	230	3	5	130	225	1	1	2	4	12	12	2	3



圖2.34 近2年一般犯罪案件型態比較



- ・偽造文書：51案，占25.37%；嫌疑人230人，占47.92%。
- ・違反槍砲彈藥刀械管制條例：3案，占1.49%；嫌疑人5人，占1.04%。
- ・違反危害健康法令：130案，占64.68%；嫌疑人225人，占46.88%
- ・違反疫病管理法令：1案，占0.50%；嫌疑人1人，占0.21%。
- ・侵害人民隱私及秘密：2案，占1.00%；嫌疑人4人，占0.83%。
- ・違反環境生態保護法令：12案，占5.97%；嫌疑人12人，占2.50%。
- ・其他：2案，占1.00%；嫌疑人3人，占0.63%。

(一) 偽造文書案件

1. 數據比較：

本年偽造文書案件計51案，較106年之46案，增加10.87%；嫌疑人230人，較106年之296人，減少22.30%；涉案標的267萬141元，較106年之6,633萬3,855元，減少95.97%。

2. 重要案例：

黃○位、朱○國偽造失能診斷書案

黃○位係亞○顧問有限公司負責人、朱○國係勞工保險之被保險人；104年5月及11月間朱○國分別因頸椎狹窄及腰椎椎間盤突出，在林口長庚醫院住院治療，並由骨科李○增醫師施行頸椎椎弓切除減壓手術及腰椎弓切除手術，於住院期間黃○位派員遊說朱員，同意由亞○公司協助向勞動部勞工保險局申請勞工保險失能給付；依照勞保局勞工保險失能給付標準之規定，被保險人必須在手術後滿1年，檢附由地區教學醫院以上之醫師診斷評估，判定為「症狀固定、永久失能」，並由被保險人持勞保局制式「勞工保險失能診斷書」，經診斷醫師評估簽證蓋章及醫院用印後逕寄勞保局，始得向該局請領失能給付。

朱○國術後復元良好，並未符合前述請領失能給付之規定，黃○位、朱○國共同基於意圖為自己不法之所有犯意聯絡，於105年11月黃○位陪同朱○國至臺北長庚醫院做術後滿1年複診時，朱○國申請由李○增醫師簽證「勞工保險失能診斷書」，並於105年11月15日領取，惟因李



○增醫師於朱○國之「勞工保險失能診斷書」評估為不符合失能給付標準，黃○位竟自行偽造1份蓋有李○增醫師章及偽簽李○增醫師簽名之「勞工保險失能診斷書」，交由朱○國持往臺北長庚醫院行政室蓋章逕寄勞保局申請勞保給付，意圖詐領約六十餘萬元之失能給付金，再依七三比例朋分花用。嗣因該「勞工保險失能診斷書」漏蓋長庚醫院圖記、院長印章及醫療院所名稱資料，經勞保局退回長庚醫院補正，始查知黃○位等人涉嫌偽造「勞工保險失能診斷書」，黃○位、朱○國2人所為涉嫌偽造文書及詐欺(未遂)，案經本局臺北市調查處移送臺灣士林地方檢察署起訴。

(二) 違反槍砲彈藥刀械管制條例案件

1. 數據比較：

本年移送違反槍砲彈藥刀械管制條例案件計3案，較106年之7案，減少57.14%；嫌疑人5人，較106年之11人，減少54.55%；涉案標的0元，與106年相同。

2. 重要案例：

李○賢涉嫌違反槍砲彈藥刀械管制條例案

李○賢明知可發射子彈具有殺傷力之改造手槍、子彈及槍砲之主要零件，係槍砲彈藥刀械管制條例第4條第1項第1款、第2款、第2項所列之違禁物，非經中央主管機關許可，不得販售、運輸、持有或寄藏，竟基於意圖販賣具殺傷力之改造槍枝及子彈以牟取不法利益之犯意，於107年2月2日晚間，在高雄市花○旅館206號房，企圖進行槍

枝交易，經本局南部地區機動工作站報請臺灣高雄地方檢察署指揮，對花○旅館206號房逕行搜索，當場逮捕李○賢並現場查獲PK380型及ZORAKI 925型手槍各1把、子彈46發、槍管1支、M26手榴彈2個、安非他命1包（淨重0.5公克）、愷他命1包（淨重0.366公克）、安非他命吸食器1組及K盤1個等，李○賢所為違反槍砲彈藥刀械管制條例等罪嫌，案經本局南部地區機動工作站移送及臺灣高雄地方檢察署起訴。

(三) 違反危害健康法令案件

1. 數據比較：

本年移送違反危害健康法令案件130案，較106年之109案，增加19.27%；嫌疑人225人，較106年之185人，增加21.62%；涉案標的2億7,412萬7,976元，較106年之1億5,427萬9,089元，增加77.68%。

案件型態：

- (1)藥事法96案。
- (2)食品安全衛生管理法7案。
- (3)健康食品管理法3案。
- (4)化粧品衛生管理條例9案。
- (5)動物用藥品管理法5案。
- (6)農藥管理法10案。

2. 重要案例：

(1)台灣漢○公司林○偉涉嫌違反藥事法案

黃○田、曾○嬭夫婦明知渠等未取得主管機關核



准製藥許可，不得製造藥品黃連膠囊，廖○桂亦明知渠僅有中藥商販賣執照，依法不得製造、加工單味中藥粉末，惟黃○田、曾○嬪夫婦卻基於製造偽藥之犯意，要求廖○桂代工磨製黃連粉，並擅自於雲林縣斗○鎮忠○街5○及5○號設立工廠製造偽藥黃連膠囊並對外販賣；再向台○公司承租廠地，借用台○公司生產批號，擅自製造偽藥黃連粉及黃連膠囊。

林○偉、陳○信係台○公司負責人、總經理，2人明知台○公司僅有1樓廠區取得衛生福利部所核發「龍杏黃連膠囊」(衛署成製字第0139**號)之製藥許可，2樓廠區尚未符合藥物優良製造準則規定，依法不得製造「龍杏黃連膠囊」，惟仍將台○公司三廠2樓租予黃○田、曾○嬪夫婦，並協助該夫婦製造偽藥。黃○田、曾○嬪夫婦自105年初至106年3月間自行購買原料、機器設備及聘請員工於該區域製造偽藥黃連膠囊。另指示員工黃○玫等人偽造「龍杏黃連膠囊」批號申請相關文書，將台○公司之批號及許可證字號印製於外包裝袋上，偽裝成台○公司所生產之龍杏黃連膠囊並販售予晉○中藥行等不特定客戶。本案計查扣偽藥黃連膠囊(0號大顆)452.34袋(每袋1,000顆)、偽藥黃連膠囊(1號小顆)62袋(每袋1,375顆)、原料黃連粉482.45公斤，黃○田、曾○嬪、廖○桂、林○偉及陳○信等人涉嫌違反藥事法，林○偉、陳○信另涉嫌觸犯偽造文書之罪，案經本局雲林縣調查站移送及臺灣

雲林地方檢察署起訴。

(2) 穆○生技公司涉嫌違反健康食品管理法案

鍾○鳳等人經營穆○生技公司，主要從事甲魚類等食品加工製造、銷售及買賣批發等業務，係經向公平交易委員會報備採多層次傳銷方式經營，於全省各地設有12個營業據點。緣於105年6月間起，明知依據健康食品管理法相關規範，穆○生技公司所製造、輸入及販售之「○○甲魚精」等食品，均未經科學化之安全及保健功效評估試驗，以證明無害人體健康及成份具有明確保健功效，且未向主管機關衛生福利部申請健康食品查驗登記，發給健康食品許可證，不得標示或廣告為健康食品，及宣稱提供特殊營養素或具有特定保健功效，亦不得擅自製造、輸入而販賣、供應、運送、標示、廣告或意圖販賣而陳列，竟意圖為牟取不法利益，共同基於非法製造、輸入、廣告及販賣健康食品之犯意聯絡，以多層次傳銷通路對外販售，並於穆○生技公司全省各分公司營業據點，向不特定消費者廣告宣稱該等食品具有保健功效，再透過多層次傳銷誘使不知情民衆以高價購買，從中賺取不法暴利。經統計自105年6月至106年5月期間，經銷販售「○○甲魚精」等產品，銷售金額為3億5,989萬7,582元，不法獲利金額高達1,013萬7,189元，案經本局中部地區機動工作站移送及臺灣臺中地方檢察署起訴。



(3)德○屠宰場張○民等涉嫌違反動物用藥品管理法案

張○民係德○屠宰場實際負責人，吳○棟及吳○珊父女係以製造非法動物用血清偽藥為業，余○飛係台灣○○有限公司負責人、江○桂係廣○行負責人、黃○滿係廣○行會計及調配動物用藥人員。渠等明知預防、治療禽流感之動物用血清屬動物用藥品管理法第3條第1款所規範之動物用藥品，應依同法向主管機關辦理查驗登記並獲得許可，若未經核准擅自製造者，係同法第4條第1、4款之動物用偽藥。竟基於製造、轉讓、分裝、寄藏、運送及販賣動物用偽藥之犯意，無視行政院農業委員會動植物防疫檢疫局之規定，自105年1月某時起至107年3月15日止，利用德○屠宰場、台灣○○公司可宰殺禽類取用血液，及廣○行可批發購買及販售動物用藥之便，製作禽流感血清動物用偽藥，交由江○桂等人為雲林、彰化等地區養禽場飼養之禽鳥施打注射，合計不法獲利為7,327萬3,040元，案經本局中部地區機動工作站移送及臺灣雲林地方檢察署起訴。

(4)永○蛋鴨場張○榮涉嫌違反食品安全衛生管理法案

張○榮係湯○畜牧場、張○畜牧場實際負責人，主要營業項目為販售生鴨蛋、鹹鴨蛋及皮蛋等，明知「蘇丹色素四號」屬未經中央主管機關許可之添加物，不得添加於食品中。渠基於為使鴨蛋黃色澤呈橘黃色，以具較佳賣相並可提高售價之犯意，竟將「蘇

丹色素四號」添加於鴨飼料中，於95年間起至106年9月初，將鴨蛋黃販售予采○肴鮮餅舖、嘉○西點麵包及瑞○糕餅舖等不知情食品業者。嗣經本局雲林縣調查站會同衛生福利部食品藥物管理署、雲林縣衛生局等單位至前揭養鴨場稽查採樣送驗，檢驗結果發現該2座養鴨場之鴨蛋及鴨隻體內脂肪，均檢驗出含有蘇丹色素四號，另於湯○畜牧場、張○畜牧場查扣蛋鴨7,876隻及生鮮鴨蛋、鹹鴨蛋及皮蛋等各類鴨蛋11萬9,000顆，業由行政主管機關雲林縣農業處於106年9月30日將該等鴨隻及鴨蛋全數撲殺及銷燬，張○榮涉嫌違反食品安全衛生管理法，案經本局雲林縣調查站移送及臺灣雲林地方檢察署起訴。

(四) 違反疫病管理法令案件

1. 數據比較：

本年移送違反疫病管理法令案件計1案，較106年之2案，減少50%；嫌疑人1人，較106年之2人，減少50%；涉案標的0元，與106年相同。

2. 重要案例：略。

(五) 侵害人民隱私及秘密案件

1. 數據比較：

本年移送侵害人民隱私及秘密案件計2案，與106年相同；嫌疑人4人，較106年之2人，增加100%；涉案標的0元，與106年相同。

2. 重要案例：略。



(六) 違反環境生態保護法令案件

1. 數據比較：

本年移送違反環境生態保護法令案件計12案，較106年之4案，增加200%；嫌疑人12人，較106年之4人，增加200%；涉案標的2,400元，106年為0元。

2. 重要案例：

葉○志涉嫌違反野生動物保育法案

葉○志係「紅○甲魚養殖場」經營人，平日以出口甲魚卵為業，渠明知食蛇龜（學名：Cuora flavomarginata）為行政院農業委員會公告之珍貴稀有保育類野生動物，非經主管機關同意不得買賣，竟基於購買活體烏龜出口至大陸地區，供作龜苗繁殖買賣牟取暴利之犯意，於106年6月間，在中國大陸杭州地區與真實姓名不詳之台商議定，以每台斤4,000元代價購買食蛇龜250台斤，計取得食蛇龜298隻，飼養於屏東縣九如鄉九如路某鐵皮屋及東○村某養殖池內。

106年10月初，葉○志唯恐飼養保育類食蛇龜一事遭查覺，決定趁年度甲魚卵產季即將結束前夕，利用輸出甲魚卵之機會夾帶食蛇龜運至大陸地區，遂將298隻食蛇龜以絲襪個別捆包疊放入塑膠盒後藏匿於紙箱底層，上層再疊放甲魚卵後封箱打包，與其他鰲卵之紙箱混合，委由不知情攬貨商併同其他養殖場鰲卵一同集貨，向行政院農業委員會動植物防疫檢疫局申辦輸出動物及其產品檢疫，再交由高金航運公司貨輪運至金門料羅港區報關出口，企圖

以夾帶混裝方法蒙混通關，將該批食蛇龜送至大陸地區販售，嗣海關抽驗破箱，發現並扣得上開藏匿於箱內之活體食蛇龜298隻，案經本局福建省調查處移送及福建金門地方檢察署起訴。

(七) 其他

1. 數據比較：

本年移送其他一般犯罪案件計2案，較106年之5案，減少60.00%；嫌疑人3人，較106年之7人，減少57.14%；涉案標的3,000萬元，較106年之400元，增加2,999萬9,600元。

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，再介入偵辦的作為，轉化為主動將累積的偵辦經驗及案例提出與企業分享，協助導引企業建立弊端預防與危機處理機制，以控管風險，減少損害。乃積極與國內各大企業建立聯繫窗口，並陸續派員或應邀，至科學園區、工業區、重要工商團體，與企業主管、法務、稽核及員工進行交流，迄今已辦理777場，參加廠



商達9,536家，參與人次已超過56,010人，企業均表肯定，且非常願意與本局合作，除主動強化企業內部控管，更勇於舉發其他不肖業者行賄、索賄等情事，對公、私部門協力預防貪腐發生，甚具成效。

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、股市犯罪 (即前揭違反證券交易法案件之部分犯罪型態)

- (一) 詐偽募集或發行(證券交易法第20條第1項)。
- (二) 違約交割(證券交易法第155條第1項第1款)。
- (三) 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)。
- (四) 內線交易(證券交易法第157條之1)。
- (五) 非常規交易(證券交易法第171條第1項第2款)。
- (六) 特別背信、侵占(證券交易法第171條第1項第3款)。
- (七) 財報不實(證券交易法第20條第2項及第174條第1項)。
- (八) 律師、會計師簽證不實(證券交易法第174條第2項)。
- (九) 不實資訊操縱股價(證券交易法第155條第1項第6款)。
- (十) 其他方式操縱股價(證券交易法第155條第1項第7款)。
- (十一) 違法私募(證券交易法第43條之6第1項)。
- (十二) 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 (即前揭違反銀行法案件之部分犯罪型態)

- (一) 金融機構人員背信(銀行法第125條之2)。
- (二) 金融機構人員收受不當利益(銀行法第127條)。
- (三) 金融機構人員違法放貸(銀行法第127條之1)。

三、掏空資產

- (一) 掏空資產之背信 (即前揭背信案件之部分犯罪型態-刑法第342條)。
- (二) 掏空資產之業務侵占 (即前揭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 (即前揭違反營業秘密法案件-營業秘密法第13條之1及第13條之2)。

- (一) 域內犯罪：營業秘密法第13條之1。
- (二) 域外犯罪：營業秘密法第13條之2。
- (三) 法人犯罪：營業秘密法第13條之4。

謹將本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：

一、案件統計 (前揭犯罪案件偵辦工作數據包含本數據)

本年移送企業肅貪案件117案，較106年之129案，減少9.30%；嫌疑人432人，較106年之494人，減少12.55%；涉案標的1,235億3,761萬7,954元，較106年之1,118億8,244萬5,745元，增加10.42%。(詳表2.33、2.34及圖2.35)



107 年經濟犯罪防制工作年報

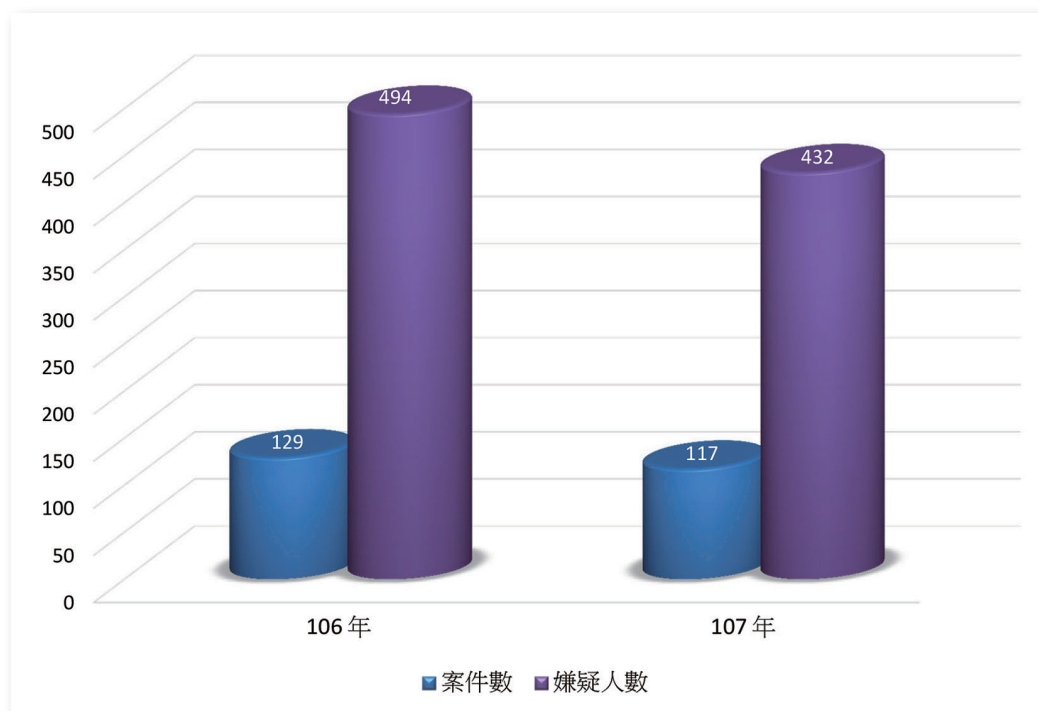
表2.33 近2年企業肅貪案件統計

犯 罪 型 態		107年			106年		
		案件數	嫌疑 人數	犯罪標的	案件數	嫌疑 人數	犯罪標的
(一)股市犯罪	小計	61	275	20,065,277,489	65	289	21,342,950,659
	詐偽募集或發行	9	45	1,921,649,227	13	95	11,901,302,105
	違約交割	0	0	0	0	0	0
	異常交易操縱股價	16	61	2,068,786,402	17	61	2,053,225,452
	內線交易	13	35	47,412,740	12	33	283,084,966
	非常規交易	6	51	1,018,196,168	2	6	220,240,512
	特別背信、侵占	13	59	4,190,436,544	15	69	5,343,592,000
	財報不實	3	23	10,798,432,908	6	25	1,541,505,624
	律師會計師簽證不實	0	0	0	0	0	0
	不實訊息操縱股價	1	1	20,363,500	0	0	0
	其他方式操縱股價	0	0	0	0	0	0
	違法私募	0	0	0	0	0	0
	不法併購	0	0	0	0	0	0
(二)金融貪瀆	小計	4	13	92,583,106	7	64	6,675,063,283
	金融機構人員背信	3	7	92,048,832	5	14	547,452,870
	收受不當利益	1	6	534,274	1	20	5,084,000,000
	違法放貸	0	0	0	1	30	1,043,610,413
(三)掏空資產	小計	28	76	2,673,467,345	34	89	14,083,230,856
	企業背信	15	52	741,753,153	21	59	1,866,381,969
	業務侵占	13	24	1,931,714,192	13	30	12,216,848,887
(四)妨害營業秘密	妨害營業秘密	24	68	100,706,290,014	23	52	69,781,200,947
合 計		117	432	123,537,617,954	129	494	111,882,445,745

表2.34 近2年企業肅貪案件比較統計

項目 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的	增減率
106年	129	100.00%	100.00%	494	100.00%	100.00%	111,882,445,745	100.00%
107年	117	90.70%	-9.30%	432	87.45%	-12.55%	123,537,617,954	10.42%

圖2.35 近2年企業肅貪案件數及嫌疑人數比較





案件型態：

(一) 股市犯罪計61案：

1. 詐偽募集或發行9案。
2. 違約交割0案。
3. 異常交易操縱股價16案。
4. 內線交易13案。
5. 非常規交易6案。
6. 特別背信、侵占13案。
7. 財報不實3案。
8. 律師、會計師簽證不實0案。
9. 不實資訊操縱股價1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4案：

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

(三) 掏空資產計28案：

1. 掏空資產之背信15案。
2. 掏空資產之業務侵占13案。

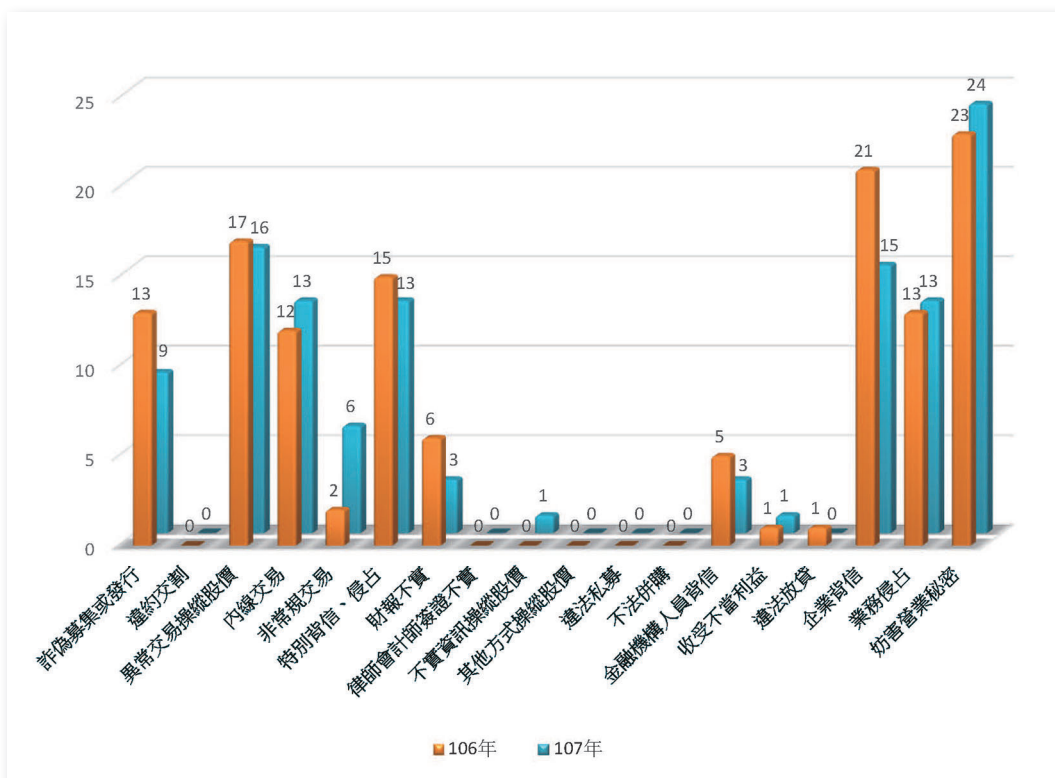
(四) 侵害營業秘密計24案。

(詳表2.35及圖2.36)

表2.35 近2年企業肅貪案件及型態比較統計

項目 年別	詐偽募集或發行		違約交割		異常交易操縱股價		內線交易		非常規交易		特別背信、侵佔		財報不實		律師會計師簽證不實		不實資訊操縱股價		其他方式操縱股價		違法私募		不法併購		金融機構人員背信		收受不當利益		違法放貸		企業背信		業務侵佔		侵害營業秘密	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
106年	13	95	0	0	17	61	13	33	2	6	15	69	6	25	0	0	0	0	0	0	0	0	0	0	5	14	1	20	1	30	21	59	13	30	23	52
107年	9	45	0	0	16	61	13	35	6	51	13	59	3	23	0	0	1	1	0	0	0	0	0	0	3	7	1	6	0	0	15	52	13	24	24	68

圖2.36 近2年企業肅貪案件型態比較





二、重要案例

(一) 股市犯罪

1. 詐偽募集或發行－磁○公司翁○隆等涉嫌違反證券交易法案

翁○隆係磁○科技開發股份有限公司（下稱：磁○公司）負責人，沈○文（翁○隆配偶）係磁○公司董事；王○冠係零○國際行銷有限公司（下稱：零○公司）實際負責人；李○望係磁○公司前總經理，亦為零○公司顧問；屈○華係磁○公司董事長前特助；蕭○道係借款予磁○公司之市場金主；翁○顯及張○麟係康○企業社前後任負責人；鄭○仁係康○企業社股票銷售業務員。

翁○隆、沈○文、蕭○道及李○望，明知依證券交易法第22條規定，對於不特定人以公開招募方式出售所持有公司股票時，非經主管機關核准或申報生效後，不得為之，且依證券交易法第20條規定，有價證券之買賣，應出於誠信，不得有虛偽、詐欺或其他足致他人誤信之行為。渠等為取得磁○公司營運資金，及牟取不法利益，竟共同基於詐偽募集有價證券之犯意，於103年間，由翁○隆等人在磁○公司內數度舉辦說明會，招攬不特定投資人前往參觀，再陸續透過零○公司等未經主管機關金管會證券期貨局核准之下游盤商，對不特定民衆銷售磁○公司未上市股票。翁○隆復委託不知情之記者劉○松撰寫相關利多報導，誣稱「英國○靶機機體複材訂單，每年500架，訂單

為期10年，1年可為公司貢獻近1億元的營收」，並提供非法盤商投資評估報告書不實營運資訊，隨機寄發予不特定大眾投資人，對外佯稱磁○公司營運前景佳，強調未來上市、櫃後股價上漲，投資人獲利可期，除以上市櫃股票「王品（2727）」等高價股為對照股票外，並誣稱與國防部合作之「靶機相關零組件」、代工自行車配件等營運利多詐術，致使投資人林○生等大眾投資人陷於錯誤，陸續以每股55元金額，先後購買前揭磁○公司股票。翁○隆復具名於磁○公司103年現金增資認股繳款通知書中，對股東表示「去年已取得汽車FRP件訂單開發，並完成認證進入量產，如Jaguar輪圈飾片，今年內已佔總營收30%」等語，惟Jaguar等汽車臺灣地區代理商均表示從未向磁○公司下訂及採購任何汽車材料零件，且無任何生意往來關係。翁○隆等人以前開不實利多消息，吸引林○生等投資人陷於錯誤，加碼參與認股，然經檢視磁○公司101年至103年全年所得額，分別虧損950萬3,188元、488萬2,464元及462萬29元，實際營運狀況不佳，且無上市、櫃之客觀條件存在，又於103、104年間分別委託輝○印刷公司大量印製股票1,219萬3,972股及1,880萬4,502股，蓄意以「印股票換鈔票」之手法詐騙投資人，翁○隆等人以前揭方式販售股票獲取之不法利益超過9億5,000萬元。案經本局新北市調查處移送及臺灣臺中地方檢察署起訴。

2. 異常交易操作股價－鄭○逸等操縱大○公司股價案

緣於105年8月，股票上市交易之大○公司因營運不



佳及受董事長林○山掏空官司影響，股價長期於每股6元以下盤整，日本臺商鄭○逸與大陸地區上海龍○企業集團董事長任○龍見大○公司坐擁千億餘元土地資產，股價卻長期低迷，股價淨值比嚴重低估，雙方起意，由任○龍自大陸地區提供鉅額資金，鄭○逸出面收購大○公司股權，趁低價大舉買入大○公司股票，並伺機入主大○公司。惟鄭○逸認為大○公司股價低於面值，具潛在漲幅空間，且有任○龍大陸資金奧援下，在公開市場上大量收購大○公司股票，股價勢必上漲，並可趁106年5月11日大○公司董事會改選之際，安排陸資進場營造爭奪經營權之題材吸引投資大眾進場追價，可從中賺取股價價差，遂與張○玲及鄒○華合作，利用鄭○逸等8人共14個證券帳戶大量買賣大○公司股票，隨後指示任○龍以陸資自香港永○金證券（亞洲）有限公司客戶永○金（亞洲）代理有限公司複委託永○證券股份有限公司，佯裝港資進場大量買進大○公司股票。同時鄭○逸為見縫伺機獲利，乃指示張○玲及鄒○華私下向市場丙種金主共7人墊款及借用42個證券帳戶，大量跟進買進大○公司股票，致大○公司股票自105年9月1日起交易量暴增，股價自每股5.48元上漲至12月30日每股9.54元。106年1、2月間，嗣渠等拉高股價至每股10元以上，再指示任○龍接續以香港金○數據證券有限公司（106年2月13日更名蜂○證券股份有限公司）及六○證券（香港）有限公司等2個陸資帳戶進場，連續以高價大量買進大○公司股票，拉抬第2波漲幅，致大○公司

股價從106年1月10日每股10.65元再繼續飆漲，至2月10日，盤中一度達每股20.65元（106年度最高點），鄭○逸等人再將前述向金主墊款買進持股逢高賣出，全數拋售予前述陸資及不知情之投資大眾，從中牟取私人暴利。總計於105年9月1日至106年2月10日（本案分析期間）合計已實現獲利達11億1,400萬160元。案經本局臺北市調查處移送及臺灣臺北地方檢察署起訴。

3. 異常交易操作股價－禾○公司股票疑遭人為操縱案

吳○精係波○威公司董事長，緣於104年10、11月間，吳○精鑑於禾○公司股價遠低於淨值且帳上現金高達約十七億元，認該公司股價有上漲之空間，為圖個人不法利益，陸續推薦波○威公司董事鄭○來及遠房親戚林○瑚買進該檔股票。104年12月初起，吳○精等人明知依證券交易法第155條第1項第4款及第5款規定，在集中交易市場買賣有價證券時，不得有操縱股價行為，竟仍共同基於意圖影響及抬高或壓低禾○公司股票價格，以及製造交易活絡表象之犯意聯絡，由吳○精使用其本人、配偶吳○珍、女兒吳○宜、百○林投資公司、鄭○月、姪女賴○甄、妻弟媳邱○華、鄭○來使用本人及林○瑚使用妻妹李○鳳等人證券帳戶，拉抬禾○公司股價，致該公司股價於104年12月1日至105年1月4日期間（本案分析期間），共計24個交易日異常波動，與同期間大盤及同類股走勢背離。吳○精集團於分析期間，將禾○公司股價炒作至波段高點後遂開始逢高出脫，該集團於104年12月1日迄105年



3月31日止之操縱禾○公司股票價格之行為，總計實際獲利約為一千一百六十六萬元。案經本局新竹市調查站移送及臺灣新竹地方檢察署起訴。

4. 內線交易－漢○科公司股票疑涉內線交易案

股票上櫃之漢○科公司於105年4月間在美國洛杉磯與交易對象A公司團隊初次會面商討併購事宜，且A公司委任○○信貸財顧公司擔任財務顧問，該財顧公司責成臺灣分公司負責人邱○平及其所屬臺灣團隊參與該併購案，邱員遂於105年4月後，常於下班時間在家中無人且相對安靜之處所，密集使用電話討論併購案事宜。105年5月上旬某日晚上，邱員於家中講述公務電話時，其配偶許○仁恰好聽聞邱員於電話中提及公開收購詞彙，發現邱○平正著手處理有關漢○科公司的公開收購案，並已談及溢價，得以預見且確信合併案幾已確定。許員得知本案重大消息後，在消息未公開前，基於為自己牟取不法利益之意圖，自105年5月起至6月期間，分別以其本人及其擔任副總經理之源○企業有限公司名下證券帳戶陸續買進漢○科公司股票120仟股，並於消息公開後陸續出售其中95仟股，剩餘25仟股以每股1,410元之價格參與公開收購，不法獲利2,290萬5,000元（尚未扣除交易成本），所為涉嫌內線交易。案經本局臺北市調查處移送及臺灣臺北地方檢察署起訴。

5. 內線交易－聯○科公司收購立○公司疑涉內線交易案

陳○淋係股票上市交易之聯○科公司IC部門佈局工程

師，王○宜係陳○淋友人，陳○遠係聯○科公司策略部門技術處長，三人皆為高爾夫球球友。

緣104年8月間，陳○淋自陳○遠處得悉聯○科公司組成專案小組，評估併購立○公司效益分析，並藉此持續關注本案進度；104年8月17、18日透過LINE語音通話，詢問陳○遠本案併購進度，並順利探得本案評估結果，以及併購案沒有問題，將持續進行，至此陳○淋已確信聯○科公司將與立○公司合併，進而知悉本案重大消息。陳○淋自陳○遠處獲悉本案重大消息後，明知渠為證券交易所規範禁止內線交易之人，竟貪圖消息公開後股價勢必上漲之不法利得，違反前揭禁止內線交易之規定，於104年8月18日至9月4日間，使用渠個人設於國泰證券板橋分公司之證券帳戶，以每單位0.4924元均價，大量買進以立○公司股票為標的之認購權證1,969仟單位，並於104年9月8日至9月10日全數賣出，犯罪所得207萬8,080元。另陳○淋得悉消息後，指示不知情之王○宜買進立○公司認購權證，王員遂於104年8月19日至8月24日期間，使用渠設於元大證券新竹分公司之證券帳戶，以每單位0.68元均價，買進以立○公司股票為標的之認購權證110仟單位，並於104年9月8日後全數賣出，犯罪所得9萬9,700元。綜上，陳○淋因從事內線交易合計獲利216萬8,217元。案經本局臺北市調查處移送及臺灣臺北地方檢察署起訴。

6. 特別背信－宏○公司前法務長吳○民等涉嫌背信案

緣104、105年間，股票上市交易之宏○公司為強化



全球競爭力，投入大量資源鞏固智慧財產權，除排除侵權者外，亦需面對競爭者之專利挑戰，乃由法務部門配合公司全球策略，蒐集競爭者市場發展情資，以進行專利權之經營。詎吳○民及黃○溱身為法務部門正、副主管，竟共同基於意圖自己不法利益或損害宏○公司利益之犯意聯絡，謀議虛設與宏○公司既有客戶開○法律專利事務所中、英文名稱近似之H○公司（中文名稱係開○知識產權代理有限公司），藉以居間承攬宏○公司相關委外法律服務採購案，經吳○民之指使，配偶尤○蓉先於104年7月22日以幾內亞比紹共和國籍名義在塞席爾共和國註冊成立H○公司並擔任董事。嗣於104年8月14日開立H○公司設於上海商業儲蓄銀行香港分行之帳戶後，黃○溱即於104年8月19日以法務管理特殊簽呈擬定宏○公司104年下半年推展專利維權及大陸專利外購工作，並說明已訪談「開○專利事務所」、「H○公司（開○知識產權代理有限公司）」等8間事務所，並註記「都在廣州/深圳/東莞有office」，經法務長吳○民簽註「依8/10/15向總經理面報中國維權進度，Aten除北京外，有在廣東省實施維權之需求」等意見。總經理陳○仲於104年8月24日批准後，黃○溱即偽冒H○公司業務人員名義陸續使用電子郵件帳號聯繫辦理法律服務採購案之簽約、履約及請款等事務，並藉「賺取差價」、「重覆發包」及「無端付款」等手法攫取不法利益，致生宏○公司美元230萬8,400元（折合新臺幣7,156萬400元）之損害。

吳○民及黃○溱復基於掩飾、隱匿及寄藏重大犯罪所得財物之犯意聯絡，欲藉外國金融機構不受我國主管機關、偵查機關命令，及先匯往境外公司帳戶再轉入私人帳戶方式，切斷資金與犯罪關連性，以逃避刑事追訴及處罰，乃由黃○溱於104年8月13日註冊成立塞席爾共和國Y○公司後，分別開立Y○公司、黃○溱設於柬埔寨聯合商業銀行之帳戶及黃○溱設於柬埔寨郵政銀行、加華銀行之帳戶，吳○民亦開立聯合商業銀行之帳戶等，兩人約妥將宏○公司匯入H○公司之款項轉匯至Y○公司帳戶，再匯出至吳○民、黃○溱帳戶朋分，黃○溱並將分得贓款轉存為柬埔寨郵政銀行同額定存單，或用於購置柬埔寨之不動產，遂行洗錢犯行。案經本局新北市調查處移送及臺灣臺北地方檢察署起訴。

7. 特別背信－和○休閒公司董事長禹○民等人涉嫌特別背信案

禹○民係股票興櫃交易之和○休閒公司及和○餐飲公司負責人，明知渠為和○休閒公司負責人，受該公司股東委託經營，應盡其善良管理人之注意義務，維護該公司全體股東最大利益，亦明知依證券交易法發行有價證券公司之董事、監察人或經理人，不得意圖為自己或第三人之利益，而為違背其職務之行為或侵占公司資產。詎渠竟在並無工程標的或工程均未完成之情況下，罔顧和○休閒公司利益，於106年間，以渠所實際控制之利○營造公司作為和○休閒公司工程交易對象，明知和○休閒公司資金並不



充裕，且工程尚未執行，卻指示預付利○營造公司全額工程款，顯不利於和○休閒公司營運資金之運用，嗣後再將該公司收訖之全額工程款，轉匯至胞兄禹○夫擔任負責人之乾○旅館公司、禹○民擔任負責人之元○創業投資集團等，藉以掏空和○休閒公司資產1億2,500萬元。另禹○民明知和○休閒公司與和○餐飲公司簽立之「品牌授權契約書」所約定之「品牌授權」費用，係由和○餐飲公司自106年7月1日起，每月支付800萬元予和○休閒公司，並非約定和○休閒公司支付予和○餐飲公司，竟仍違背職務，自和○休閒公司套取3,327萬元至和○餐飲公司，損害和○休閒公司股東利益。禹○民復於106年10月25日與和○休閒公司共同取得河○度假村不動產，在未經和○休閒公司董事會同意，以及事後亦未取得董事會追認同意之情況下，於106年10月，以前開不動產所有權向民間人士借款8,000萬元並設定最高限額抵押權1億元，和○休閒公司應取得河○度假村三分之一所有權，前開借款8,000萬元，和○休閒公司理應取得對應之三分之一金額約2,666萬6,666元，惟禹○民竟指示借款人將款項全數匯至渠實際控制之帳戶內，致生損害於和○休閒公司。案經本局新北市調查處移送及臺灣基隆地方檢察署起訴。

8. 財報不實－華○公司楊○衡涉嫌財報不實案

楊○衡係股票上櫃之華○公司董事長，張○榮係股票上櫃之英○爾公司董事長，呂○東係華○公司副董事長，

渠等3人分別負責綜理華○公司及英○爾公司所有事務之決策及資金調度，卻不思正當經營，為創造華○及英○爾公司不實業績吸引民衆投資，並向銀行貸取更多資金便利融通運用，藉此牟取私人不法利益，陳○鏘另於大陸深圳成立普○行公司，對外宣稱其係大陸普○集團對臺聯繫窗口，代表普○集團向華○公司及英○爾公司下單購買電子產品並簽訂三角貿易合約，指定華○公司及英○爾公司向香港地區之立○公司、創○公司等供應商下單採購。楊○衡另安排香港地區盈○貿易有限公司及華○電子有限公司佯作普○集團指定之收貨客戶，進行虛偽交易，藉此虛增華○公司103年度之銷貨收入17億343萬9,120元、104年度之銷貨收入52億1,945萬8,932元、105年度之銷貨收入59億2,976萬5,271元及106年度之銷貨收入6億899萬4,916元；虛增英○爾公司103年度之銷貨收入74億2,530萬1,890元、104年度之銷貨收入121億7,626萬6,838元、105年度之銷貨收入111億1,896萬1,176元及106年度之銷貨收入36億104萬4,575元。楊○衡等人並以上開不實銷貨交易為基礎，製作並公布華○公司及英○爾公司自103年1月起至106年11月止之不實資產負債表、損益表、股東權益變動表及現金流量表等月報、季報、半年報及年度財務報告，致生該2家公司財務報告不實之結果，嚴重誤導市場投資人之投資決策。而楊○衡等人為掩飾、隱匿不法所得，將前述供應商OBU帳戶收取之部分不法款項，轉匯至陳○鏘掌控之英屬維京群島商等紙上公司帳戶，涉犯



洗錢。案經本局桃園市調查處移送及臺灣臺北地方檢察署起訴（含起訴洗錢罪）。

(二) 金融貪瀆

金融機構人員背信－聯○銀行陳○泉等涉嫌違反銀行法案

陳○泉係中○銀行中壢分行經理及聯○銀行消費金融部派駐中壢分行消貸中心主任及資深襄理，負責消費金融房屋貸款業務授信主管及企業金融授信業務。緣自91年起，陳○泉明知受中○銀行及聯○銀行委託處理事務，本應盡忠實義務，竟意圖為自己或第三人不法之利益，或損害受僱銀行之利益，違背其職務，利用擔任中○銀行及聯○銀行房屋貸款業務授信主管，與曾○鑫等30名貸款客戶熟識之機會，知悉前述客戶中所申請之房屋貸款額度未動用，或清償中尚有撥貸餘額，或已清償完畢，但未塗銷擔保品抵押設定等情形。陳○泉先偽刻客戶之印章及偽冒簽名，冒名開立不實之撥款繳息帳戶，並將聯絡電話及地址均登載為渠指定之處所，再以貸款展期轉單或申請額度充當業績等說詞，詐騙客戶簽蓋貸款申請資料，或直接在貸款申請資料偽冒客戶簽名及蓋用偽刻之客戶印章，致中○銀行及聯○銀行陷於錯誤，而核撥貸款款項至陳○泉指定之帳戶，且因動撥款項係匯入前述虛偽冒開之帳戶，受害客戶亦難查悉遭冒貸情事，金額計3億6,261萬元。

另陳○泉為隱匿其犯罪不法所得，明知洗錢防制法規定50萬元以上之通貨交易，銀行應確認客戶身分及留存交易紀錄憑證，復於聯○銀行核撥前述冒貸款項至冒名開立之不實

撥款帳戶後，自行或利用不知情之陳○宥（陳○泉胞弟）或銀行警衛等人，分日分次提領50萬元以下之現金，以規避遭銀行確認身分，並留存紀錄。前揭50萬元以下之現金提領後，部分款項於同日或次日存入陳○泉持用之陳○壕、陳○鴻（二人均係陳○泉胞兄）或黃○同於聯○銀行中壢分行開設之帳戶，再轉匯陳○泉持用之陳○壕合作金庫商業銀行新明分行帳戶、謝○淡（陳○泉父）及陳○鴻安泰銀行中壢分行帳戶，以規避追查。案經本局桃園市調查處移送及臺灣桃園地方檢察署起訴。

(三) 掏空資產

掏空資產之背信－三○公司組長陳○田等涉嫌背信案

陳○田係股票上市交易之三○公司除油課組長；黃○賢係全○鐵材公司實際負責人；卓○瑾係遙控器材出售業者。緣三○公司係汽車用螺帽製造及外銷廠商，其製造扣件線材加工過程會產生鐵粒等下腳料，三○公司會定期公開標售下腳料，由得標廠商於得標期限內，派遣貨車至三○公司載運，通常載運空車會先至三○公司守衛室旁地磅磅重，進場後，在下腳料區用磁鐵吸掛下腳料至貨車上，其後載貨車輛再移至守衛室旁地磅磅重，計算載貨重量後，載運離場，三○公司則依地磅顯示載貨重量，向得標廠商收費。

詎陳○田、黃○賢及卓○瑾等人明知應依實際載離三○公司下腳料之重量，計算應付該公司之費用，竟意圖為自己及第三人不法之利益，共同基於詐欺得利及損害三○公司之犯意聯絡，自99年1月起迄106年4月，由黃○賢指示卓○



瑾，於三○公司之電子地磅感應器內加裝操控晶片機版，再由黃○賢將卓○瑾所提供控制晶片機板之電子地磅遙控器交付陳○田，並於全○公司及所借牌得標之冠○達公司所屬貨車至三○公司載運下腳料將離開，而進行秤重前，先電話聯絡陳○田前往三○公司守衛室利用手持「電子地磅遙控器」按鍵操作減少磅秤螢幕所顯示之重量，使全○公司等公司之貨車每車次載運鐵粒下腳料之螢幕重量較實際重量減少約十五公噸，藉由變更度量衡之定程方式，詐取三○公司販售下腳料之獲利，陳○田、黃○賢2人再朋分因減省收購下腳料成本及販售差額重量利得之犯罪所得，總計三○公司累計損失下腳料標售收入高達4,639萬398元。案經本局臺南市調查處移送及臺灣臺南地方檢察署起訴。

(四) 侵害營業秘密

1. 台○電公司吳○勳涉嫌違反營業秘密法案

吳○勳係台○電公司工程師，負責台○電公司奈米蝕刻、良率精進及後段模組等工作。緣106年中，大陸地區華○科技有限公司（台○電公司競爭對手）透過獵人頭公司聯繫吳○勳，詎吳○勳為順利取得新職，竟意圖為自己不法所有之利益，違反台○電公司保密義務規定，將○奈米重要製程資料擅自列印後攜出使用，並意圖至華○公司任職時，參考台○電公司營業秘密內容，作為工作上調教參數及改善良率之基準，以證明自身之能力，牟取新職及高額報酬。該些○奈米重要製程資料，係台○電公司耗費研發成本約美元十一億三千九百萬元而得，且非一般涉及

該類資訊之人所知者，而台○電公司對該些資料均已加密，並對於存取紀錄設定相關追蹤等保密措施，屬台○電公司重要之晶圓製程營業秘密，吳○勳未經台○電公司授權，擅自列印機密文件，並攜出使用，渠所為已涉嫌違反營業秘密法，案經本局新竹市調查站移送及臺灣新竹地方檢察署起訴。

2. 群○公司安生○二涉嫌違反營業秘密法案

日本籍安生○二係群○公司技術經理，負責生產線量產前技術支援及顧問工作，緣於106年中透過大陸地區獵人頭公司謀取新職，並自同年8月起，陸續以群○公司所配發之電子郵件信箱，將屬於群○公司之OLED技術資料等營業秘密，擅自寄至其個人外部電子郵件信箱，意圖於離職後前往外國、大陸地區、香港或澳門等境外地區使用。前揭安生○二郵寄之資料，均係群○公司投入相當之研發資源，始建置完成，非一般從事相關業務之人所能知悉，且該些資料係在公司內部均採取相關保密措施，安生○二意圖在境外地區使用，損害群○公司之營業秘密利益總計116億400萬元。案經本局北部地區機動工作站移送及臺灣苗栗地方檢察署予以緩起訴處分。

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、最高人民檢察院等相關執法部門進行業務交流合作。自105年520後因陸方遲滯處理，雙方部分業務交流趨緩，本年度辦理犯罪情資交換89件、合作偵辦4案、請求協助調查取證4案、請求協助緝捕遣返12案、其中陸方協助遣返刑事犯、刑事嫌疑犯及罪犯接返等部分均為0案0人，惟自本年9月後，雙方交流情形似呈回溫，顯示打擊跨境犯罪有賴雙方深入合作，始能克盡其功。今後將持續依協議規範及聯繫機制，賡續推動多元交流互動，俾利共同偵處防制各類跨境犯罪。重要工作成果如下：

一、刑事犯及刑事嫌疑犯遣返

- (一)無由大陸或港澳地區緝解外逃通緝犯案件。
- (二)由美國、加拿大等國緝解外逃通緝犯4案4人。

二、業務交流

- (一) 本局專案人員與法務部及士林地檢署人員8人，於107年10月31日至11月2日赴福建廈門，與大陸海關緝私局人員進行調查取證之事證交換及跨境毒品走私個案之工作會談。
- (二) 本局指派經濟犯罪防制處業務同仁3人於107年12月3日至6日參加在江蘇省南京市舉辦之「第十三屆海峽兩岸暨香港、澳門警學研討會」，並由本局同仁發表「非法吸金發展與新興科技之研究」報告。



本局參加第十三屆海峽兩岸暨香港、澳門警學研討會照片

- (三) 本局經濟犯罪防制處、兩岸情勢研析處等5人參加107年12月4日至7日於澳門大學舉辦之「第11屆兩岸四地刑事法論壇」。

三、合作偵辦

- (一) 本局於106年底偵辦蘇○彰為首，詐騙大陸地區人民為主之電信詐欺集團，106年10月17日於新竹縣關西鎮破獲電信機房乙座並逮捕集團成員11人，並與大陸公安部合作，將我方查獲大陸地區受害民衆及人頭帳戶等電磁紀錄，協請陸方調查，陸方透過查證及清查後，將大陸相關被害人及人頭帳戶資料提供本局併辦，全案經移送臺灣新竹地方檢



察署，並於107年1月間經檢察官偵結起訴。

- (二) 本局與關務署基隆關於107年5月25日聯手偵破「余○彰等走私毒品案」，查獲貨櫃中「人造石板材」夾藏710公斤愷他命，逮捕臺籍領貨嫌犯余○彰及高○殷2人，收件人鄭○富則潛逃大陸，大陸廈門海關緝私局依據本局提供之情資，於6月24日逮捕鄭○富及同夥呂○緯，並循線逮捕鄭嫌之上手周○華及李○生等2名臺籍嫌犯，雙方就全案調查取證合作事宜，達成共識。
- (三) 本局提供情資，與福建禁毒總隊合作偵辦「許○富等涉嫌走私毒品案」，陸方於107年11月28日在海南省三亞市東南海域截獲「閩長○○」漁船走私550公斤海洛因及600公斤愷他命，逮捕4名船員(其中臺籍1名)，本局同步逮捕3名在臺幕後主嫌(其中陸籍1名)，均經法院裁定羈押，雙方續合作追查共犯及調查取證互助事宜。



第三部分

未來 工作方向

壹 | 經濟犯罪預防

貳 | 經濟犯罪偵辦

參 | 兩岸事務工作





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

壹、經濟犯罪預防

一、掌握犯罪情勢，解民怨符民意

面對多元經濟活動所衍生之各類新興犯罪，主動督導外勤處站深入地方基層查察，蒐報各類金融與民生犯罪(黑心食品、藥品、商品等)可疑資訊，並藉各式宣導活動，提醒民衆勿輕信而受害，已涉不法者，即據以積極查辦，俾減少損害，即時彌平民怨。

二、善用科技分析，落實反饋機制

運用本局開發完成之犯罪調查工作系統、情資提報系統、大額交易查詢等系統，結合其他公務機關之查詢系統，運用大數據資料勾稽比對，落實產出資料回饋機制，使犯罪預警效能得以充分展現。

三、加強橫向聯繫，發揮相乘綜效

強化與本局相關業務部門之橫向聯繫，以溝通協調凝聚向心，在相互支援，相輔相成原則下，發揮廣域防制犯罪綜效。

四、增進跨域合作，創造共好多贏

經濟犯罪之罪名及類型，態樣繁多，預防工作仰賴跨機關、跨領域之研討、協調、聯繫及互助，始畢其功。是以，透由既有之跨部會運作之業務交流平台與機制，落實相互合作，共創多贏局面。

五、研析犯罪成因，提供防制建言

辦理防制經濟犯罪研討會，對政府決策形成及新興犯罪成因的研析，有其正面助益。本局除持續舉辦研討會及個案探討研析外，將廣納各方意見，並精進籌辦作為及研討內容，適時追蹤檢討成效，期能

與時俱進，機先預防犯罪。

貳、經濟犯罪偵辦

一、公私協力，企業反腐

鑒於企業貪瀆案件類型之股市犯罪、掏空資產、金融貪瀆及侵害營業秘密等白領犯罪案件，案情複雜，牽連甚廣，犯罪偵查無法由單一機關獨自完成，尚需結合金融、經濟等部會主管機關力量共同協力；尤其在侵害營業秘密案件的偵辦，更需結合企業及民間與非政府組織專業資源，協助分析案件事證，始能深耕公私協力，共同打擊企業貪腐。

二、提列重點，加強偵辦

提列新型態非法吸金、虛擬通貨、第三方支付、跨境電信詐欺及違反健康法令等類型案件為重點案件，強化團隊合作及資源共享，適時執行全國同步查緝行動，配合海關查緝邊境洗錢，期能防堵不法資金移轉境外或自境外流入，自點、線、面三向打擊犯罪，瓦解犯罪組織。

三、嚴打電詐，重懲不法

針對電信詐欺集團之電信流、網路流及資金流等犯罪組織面及日益跨國化之趨勢，持續積極偵辦跨境電信詐欺機房、系統商及洗錢水房，並追本溯源循線追查幕後主嫌、金主、查扣不法所得，以澈底瓦解電信詐欺集團。

四、食藥防制，跨域作戰

配合主管機關食藥安全管理及財稅追蹤機制，持續與行政部門、友軍單位橫向聯繫及交換犯罪趨勢情資，建立分工合作之精兵團隊，



確實掌握黑心食品、藥品流向及上下游廠商進銷貨關係，即時掌握犯罪供需鏈，並與協同機關建構食藥安全防護網，主動結合民間資源，積極發掘相關違法線索，充分發揮跨域團隊作戰效能，以保障民衆食藥安全。

五、查假驗資，落實法人透明

基於偵辦各類型犯罪案件經驗，屢發現公司負責人結合記帳業者、會計師或金主，以假驗資方式虛增公司資本額後，遂行詐偽募集、美化財報、洗錢、向銀行詐貸或用以取得各類工程標案甄選廠商資格等不法犯行，本局將持續擴大對金主帳戶及記帳業者循線清查，偵辦假驗資公司，有效防堵假以驗資手法所衍生相關經濟犯罪問題。

六、科技偵查，強化數位鑑識

為因應日新月異之科技，各式犯罪手法不段翻新，且有朝數位化、雲端科技隱匿犯行之趨勢，本局亦不斷精進及掌握各項最新科技技術，蒐證過程利用各種鑑識工具，保存犯罪事證，還原犯行，建立以數位鑑識證據為基礎之科學辦案，積極朝「科技調查局」腳步邁進。

七、整合情資，發掘洗錢犯罪

為追查洗錢犯罪，本局經濟犯罪防制處已與金融情報中心建立連線，並建構資料連線調取機制。對於金融情報中心所提供之金融情資，妥慎分析處理，結合外部資源，整合各類情資，從中釐清犯罪金流，掌握不法事證。

八、追蹤保全，查扣犯罪所得

結合行政及司法調查，針對新型態犯罪趨勢，如虛擬通貨、電子支付等，提昇調查技能，透由專業團隊及實務領組參與，深入研析犯

罪手法、釐清金流模式，建構人流、金流、資訊流及物流整合圖像，即時報請法院裁准查扣犯罪所得，阻斷不法金脈，剝奪再犯憑藉，冀被害人遭損財產得以發還受償。

參、兩岸事務工作

一、兩岸共同打擊犯罪

(一) 透過多元管道，多方聯繫互助

秉「對等、尊嚴、互信、互惠」原則，利用建構之聯繫機制與有利契機，與陸方執法部門多元交流，回復並強化兩岸一、二級聯繫窗口之業務聯繫與回饋，顯示政府及本局持續執行兩岸共同打擊犯罪之堅定立場，以善意和誠意，積極化解雙方歧異，深化共同打擊各類跨境犯罪及司法互助工作。

(二) 加強犯罪偵辦，強化事證協作

針對毒品製造販運、各類經濟犯罪、電信網路詐欺、走私、洗錢及資助恐怖活動等犯罪，強化兩岸犯罪情資交換、辦理專案工作會談、相關事證協查，充實共同調查偵辦基礎，推動兩岸共同打擊犯罪及司法互助工作。

二、追緝外逃通緝犯

107年計有4人自美加地區經本局押解歸案，本局仍將積極蒐報偵辦移送案件之通緝對象外逃行止，主動提列追緝外逃對象，俾利陸方及外國執法機關協助緝解。

三、香港、澳門事務工作

(一) 持續辦理赴港、澳業務參訪及交流



推動本局相關業務單位人員赴香港、澳門地區參訪，增進與香港廉政公署、香港警務處及澳門檢察院等已建制之聯繫窗口功能，並強化與港、澳執法部門合作，開展廉政、警務、海關及洗錢防制等部門業務交流，以利雙方共同打擊跨境犯罪。

(二) 透過個案合作，加強港澳協查偵辦

香港、澳門地區雖迄未與我方簽署共同打擊犯罪及司法互助協議，現行係透過個案合作交換犯罪情資，建立與執法部門協同調查偵辦跨境犯罪之默契，本局持續依平等互惠，相互協查原則，進行合作有效打擊跨境犯罪。



第四部分

專題 研究報告

壹 | 電信詐欺水房偵查實務及防制對策與建議——
以「俞○等詐騙集團利用比特幣、第三方支付
平台等新型態手法洗錢」為例

貳 | 偵辦榮○公司利用多層次傳銷違法吸金案經驗——
兼談雲端數位證據之扣押



電信詐欺水房偵查實務及防制對策 與建議

—以「俞○等詐騙集團利用比特幣、第三方支付平台等新型態手法洗錢」為例

航業調查處

撰寫人：陳世峯

壹、前言

電信詐騙集團隨著科技進步及全球化的腳步下，犯罪手法也隨此趨勢產生革命性的變化，從早期接觸式詐騙手法，逐漸變為透過電信、網路等新型態犯罪模式，詐騙集團為切割其犯罪活動，從統籌詐騙作業之金主到末端的領款車手，形成錯綜複雜的犯罪網絡，而這些電信詐欺集團犯罪型態，亦配合時事不斷推陳出新，現更改以境外架設詐騙機房，以匿藏海外方式遠端遙控犯罪，企圖規避司法人員查緝，對於電信詐欺犯罪，儼然成為司法機關偵查之挑戰。

詐騙集團組織分工細膩，各司其職，其中專責將詐取款項，透過不同銀行或網銀帳號，將錢輾轉匯出或漂白之洗錢中心，一般俗稱「水房」，主要由詐騙機房成功騙取受害者後，將詐款匯入水房所提供的人頭帳戶，水房透過層層轉帳將詐款匯出，嗣由車手提領現金，交給詐騙集團幕後金主，水房洗錢態樣也由早期銀行實體帳戶間之轉帳，轉變為將詐款儲存至博奕網站或娛樂網站充值點數，再以第三方

支付平台（支付寶¹）結帳，到現代改以虛擬貨幣方式進行洗錢，洗錢手法進化速度，推陳出新方式，已出乎常理想像。

第三方支付平台的崛起，提昇網路交易便利性，卻也因便捷、隱匿等特性，遭詐騙集團利用作為詐款轉移的跳板，成為詐騙集團漂白非法資金的綠色通道。虛擬貨幣²的誕生，重新定義貨幣交易機制，創造空前交易概念，卻也延伸出新型態犯罪手法，比特幣即是我們目前耳熟能詳的虛擬貨幣，然而2009年才發行的比特幣，卻已躍升全球廣為流傳使用之虛擬貨幣，且為全球犯罪集團常見之洗錢工具，故洗錢犯罪不再僅於傳統貨幣間流通，新型態犯罪趨勢則因虛擬貨幣及第三方支付平台的議題再掀起討論，本文將以俞○等電信詐欺水房集團案為例，藉由偵辦此案，探討該集團如何利用第三方支付及比特幣等新型態犯罪手法從事洗錢犯罪模式，進而發現問題與提供相關建議以供參考。

貳、電信詐騙集團組織分工及特性分析

¹ 支付寶：是螞蟥金服旗下的第三方支付平台，2004年12月由中國阿里巴巴集團於杭州創辦，原本隸屬於阿里巴巴集團，現在為阿里巴巴集團的關聯公司，隸屬於浙江螞蟥金服。支付寶可以進行線上支付，官方應用支援信用卡免費還款，話費Q幣儲值、水電燃氣費繳款。還可以進行航空旅遊繳費、教育繳費、預定金繳納並進行大型活動購票。現今，支付寶更成為中國大陸地區的主要支付系統，且有多數中國民衆已將支付寶取代現金或信用卡等交易方式，成為目前中國大多數的主流付款方式之一。《Wiki-維基百科》〈<https://zh.wikipedia.org/zh-tw>〉

² 虛擬貨幣：是在虛擬空間中特定社群內可以購買商品和服務的貨幣，它具有交易媒介和記帳單位的貨幣功能。虛擬貨幣大致上可以分成三類。第一類：與實體貨幣無關，只可以在封閉的虛擬環境中使用，通常是網路遊戲；第二類：單向兌換，通常只可以在虛擬環境中使用，有時候也可以購買實體商品和服務，如微軟積分、任天堂點數。第三類：雙向兌換，有買入價和賣出價，跟「真」貨幣相同，包括由發行機構發行的，如第二人生的林登幣等，以及去中心化的加密貨幣，如比特幣、萊特幣、以太坊屬於此類。《Wiki-維基百科》〈<https://zh.wikipedia.org/zh-tw>〉



一、犯罪組織面

(一) 集團首腦（金主）

負責統籌詐騙事宜，金主由1人或數人出資組成，統籌所有電信詐欺事務、出資購買從事電信詐欺所需硬、軟體設備、承租機房及網路費用、集團成員生活開銷、儲值機房話務費用等相關費用³。

(二) 管理幹部

負責集團成員招募、對新進成員實施詐術教學、詐欺機房所需軟、硬體設備之供應、機房運作相關事務之後援等工作，並需每日與電信詐欺機房之管理者，確認當日詐得款項之帳務，完成業績報表上報金主，並定期與「車手集團」、「詐欺水房」或「地下通匯業者」約定收取詐欺所得現金款項。再於每月依各機房成員選擇之方式，以無摺存款方式存入各機房成員提供之薪資帳戶，或於各機房成員返回臺灣時發放現金、抑或將薪資款項兌換成機房當地之國幣，匯予機房當地管理者，發放予集團成員花用⁴。

(三) 電信流（電信詐欺機房）

由機房管理者（俗稱「桶仔主」）及人數不等之成員組成，為電信詐騙集團中從事詐騙最重要的犯罪主體。「桶仔主」主要負責管理機房所有事務，並依機房內成員之詐騙經驗，將之編列成第1、2、3線人員以扮演不同詐騙角色，在機房內不同房間，依教戰守則中虛構的詐騙講稿來伺機詐騙

³ 資料來源：陳啓民，《電話詐騙集團案件之偵查實務探討與防制對策》（經濟防制處104年專題研究報告彙編），第209-212頁。

⁴ 同註3。

被害人。詐騙得手後，第1、2、3線人員可依其角色，朋分該筆詐騙不法所得約5%至10%不等比例酬勞⁵。

(四) 網路流（電話群呼系統商）

電話群呼系統商向國內、外二類電信業者租用網段，再以秒（或分）計費方式分租予國內、外各電話詐欺機房使用，電話詐欺機房須先以無摺儲值或轉帳方式預先將儲值費用存入系統商所指定之帳戶內，系統商再給予帳號及密碼，供其登入指定之網址，俾利用網站頁面所提供發送大量詐欺簡訊或指定轉接方式之功能服務，與不特定被害人通話。當儲值之費用扣除完，電話詐欺機房須再儲值，才能繼續享有平台服務功能。電話群呼系統商通常提供多個電信詐欺機房服務，為防止遭查緝，多半向國外租用主機或伺服器，再由專人以遠端連線方式提供國內、外各「電信詐騙集團」設定網路介接技術及排除各種障礙等服務⁶。

(五) 資金流（車手集團、電信詐欺水房、地下通匯業者）

電信詐騙集團成功誘騙被害人將款項轉入由水房所提供之人頭帳戶後，水房成員會隨即會通知詐欺機房成員，確認被害人將款項匯入指定之帳戶，隨即會將款項轉至二、三層帳戶，最後由「車手集團」派員於ATM（自動櫃員機）領款，並與水房成員約定地點交付不法所得。水房之所以將詐欺款透過多層轉帳後，始將款項領出，主要是為避免第一層人頭帳戶在第一時間遭司法單位凍結，且透過多層轉帳方式，

⁵ 同註3。

⁶ 同註3。



司法單位追查需一定時間，可確保「車手集團」成員安全領款，俟第二、三層帳戶遭司法單位追查鎖定时，「車手集團」早已汰棄該帳戶。「地下通匯業者」主要負責將前述「車手集團」提領之詐欺，經地下通匯方式匯回或匯出進行洗錢服務。

(六) 蒐購銀行帳戶及門號集團

詐欺集團為規避司法人員查緝，增加查緝上的斷點，往往不擇手段透過各種管道，蒐購或騙取作案用手機、門號與銀行帳戶等作案工具，該集團成員主要將收購之銀行帳戶及手機門號交予詐欺機房或水房成員使用。

二、犯罪流程面

詐欺機房之成員或管理者，登入前述由「電話群呼系統商」所提供之網路平台系統，發送如「有郵件未領」或「電信費欠費未繳」等之詐騙語音封包予不特定被害人，在被害人有疑義而遵從語音指示回撥，將電話透過系統商設定好之網路電話轉接回電話詐欺機房後，由電話詐欺機房中第1線假扮「郵政或電信公司」之客服人員接聽，以詐騙話術誘騙被害人提供個資後，佯稱電信費未繳納且疑似身分被冒用所致等話術，誑稱向警察（公安）單位報案，再將電話轉接予同一機房內其他房間內之第2線假扮警察（公安）之同夥接聽，佯裝受理報案及查詢後，誑稱因被害人身分外洩，致涉及洗錢等刑事案件，須配合到銀行作資金清查比對，以套問出其名下所有帳戶及戶內金額，再伺機將電話轉接予第3線假扮金管科、洗錢防制科長或檢察官等，訛稱為避免調查期間有捲款潛逃情形或須證明該帳戶為其本人支配而非不法集團所掌握，必須配合至自動櫃員機依指示操作關閉帳戶或監

管其帳戶，誘使其信以為真而陷於錯誤，致將帳戶內資金轉匯至該集團使用之人頭帳戶內，後由車手至臨櫃或自動櫃員機（ATM）取款⁷。

三、詐騙集團特性分析⁸

（一）組織綿密且結構完整

詐騙集團分工細密，各司其職，各分工間互不相識，易形成查緝上斷點難以向上溯源，亦使危害程度更加嚴重。

（二）結合資通科技型態犯罪

詐騙集團利用通訊系統轉接網路再轉接通訊系統，隱匿帳號身分及IP位址，縱使追查到網站位址，亦可能因為處於境外或網站已關閉，致後續偵查不易。

（三）遠端遙控，跨境犯罪

詐騙集團演變至架設非法電信機房，或透過網路電話及各種通訊技術遠端遙控車手在臺灣取款之犯罪手法，近年來更演變為主嫌位於他國，詐騙國內或大陸地區民衆。

（四）手法進化且推陳出新

詐騙集團善用人性弱點，結合時事不斷翻新手法，且詐騙話務之路由，亦經電信、網路等路徑相互結合、跨境傳送，藉以規避司法人員查緝。

（五）企業型態經營

詐騙集團不斷吸收新進成員分組受訓，並依實際經驗編輯「詐騙手法教戰手冊」，有計畫組訓成員，待詐術教學完

⁷ 同註3。

⁸ 資料來源：楊宗霖，《跨境詐欺犯罪之現況與策進》，刑事雙月刊73期，105年8月，第17-18頁。



成後，進駐詐欺機房從事詐騙，並採績效管理、獎金分紅等制度，將犯罪任務系統化、組織化，以企業型態經營。

(六) 高度複製性及再生能力強

近年來所破獲之詐騙集團，資深成員因熟悉詐欺手法，易將詐欺經驗移植，並另起爐灶，籌組新詐騙集團成員從事詐騙，一旦集團成員遭司法單位查獲，新成員則遞補容易，集團首腦甚至於境內外多處設立詐欺機房同時進行詐騙，即使其中一個犯罪團體遭司法單位查獲，亦不影響該集團運作，且可立即進行訓練及遞補。

參、比特幣簡介暨犯罪成因

一、比特幣簡介⁹

比特幣最早自2009年1月3日由化名「中本聰」的科學家發明創立，是虛擬貨幣一種，亦為去中心化且全球可支付的電子交易加密貨幣，透過點對點的方式進行電子交易，有別於傳統的第三方的金融機構作為交易媒介，使用者可直接進行交易。任何人皆可參與比特幣活動，可以通過稱為「挖礦」¹⁰的電腦運算來發行。比特幣協定數量上限為2100萬個，以避免通貨膨脹問題。使用比特幣是透過私鑰作為數位簽章，允許個人直接支付給他人，不需經過如銀行、清算中心、

⁹ 資料來源：比特幣，（維基百科，<https://zh.wikipedia.org/wiki/>）。

¹⁰ 「挖礦」：是指在比特幣網路中，為讓使用者參與比特幣活動，比特幣網路會提出一個目標值，讓所有比特幣用戶需要利用電腦或礦機等運算設備，進行數學運算，希望能夠找出符合目標值要求的答案，而最快找出答案，且經由其他用戶確認無誤者，將可獲得比特幣作為獎勵。而此運作機制，類似將電腦作為礦工，所用來維持電腦運算而消耗的電力，即等同於礦工的糧食及體力，所獲得比特幣獎勵，即為礦工得到的結果，所以這一連串的過程，便以「挖礦」，代表整個運作的過程。

證券商等第三方機構，從而避免了高手續費、繁瑣流程以及受監管性的問題，任何用戶只要擁有可連線網際網路的數位裝置皆可使用。

截至目前為止，比特幣仍是目前整個虛擬貨幣市場中，價值最高的虛擬貨幣。比特幣在實際生活運作上，主要會有「比特幣錢包」、「比特幣位址」及「私密金鑰」等3個關鍵元件存在，比特幣錢包通常用來存放多個比特幣位址，而比特幣位址可用來紀錄、存放比特幣，該位址由27到34個之間的英文或數字所構成。另外每個比特幣位址會有對應的私密金鑰，惟利用與特定比特幣位址對應的私密金鑰，才可解開比特幣位址，讓使用者存取比特幣，所以使用者應該要特別妥善保管私密金鑰，一旦私密金鑰外洩，等同於將比特幣暴露在外，讓有心人士得以竊取。

二、比特幣淪為犯罪工具之成因

(一) 去中心化

比特幣最大的特色是去中心化，透過網路的技術支持，使得比特幣的製造和發行都不以對中央發行機構的信任為基礎，轉帳和其他交易等操作，也無須透過任何金融機構做擔保，以臺灣地區來說，比特幣目前定義為「虛擬商品」，不受中央銀行或金管會管控。

(二) 匿名性

在從事比特幣交易時，該交易會被告到網絡的各節點上，由礦工貢獻運算能力協助加以驗證，讓比特幣能在兩個地址間傳遞。與該交易有關的地址也因而具公開性，可以被任何使用者檢視，但在交易過程，卻不須留下個人資料，參與交易者的身分也因此被保護，不易被察覺。在比特幣的



架構下，只有「私鑰」具有唯一性，可以代表使用者身分，而用於交易的地址可以基於私鑰近乎無限的產生、且難以被逆向破解，即便追蹤使用者的IP，使用者也可以採用多次跳轉、浮動IP或將交易分散後由不同位址分別發起等方式來迴避。

(三) 申請帳戶簡便

若申請帳戶僅用於買賣比特幣交易，而不需要提領現金或是網銀轉帳功能，僅須上網填寫EMAIL作為登入帳號，並經EMAIL及手機驗證後，即可使用，若要使用提領現金功能，則須填寫基本資料，並上傳身分證件，經身分驗證後，始能使用，如要進階使用銀行轉帳功能時，則須填寫銀行帳號並經驗證，便可啓用，申請帳戶快速且簡便。

(四) 交易快速且不限額度

比特幣交易沒有繁瑣的手續，只有點對點的交易，意即比特幣錢包位址間的傳遞，沒有額度上的限制，可用來傳輸大筆金額款項。

(五) 交易手續費低廉

目前可以免費匯出比特幣，但最終對每筆交易將收取低額的交易費用，以確保交易更快執行。

(六) 全球通用

比特幣可以在任意一臺上網的電腦上管理。不管身處何方，任何人都可以挖掘、購買、出售或收取比特幣，目前比特幣為全球流通性最高之虛擬貨幣。

三、比特幣基於前述不受政府控制、相對匿名、難以追蹤等特性，和

其它真實貨幣一樣，被用來進行非法交易，成為犯罪工具或隱匿犯罪所得的工具，其犯罪態樣包含洗錢、勒索¹¹、吸金詐欺¹²、擄人勒贖¹³、比特幣帳戶遭駭客入侵案、挖礦機竊盜案及惡意挖礦程式等新型態犯罪手法。

肆、第三方支付平台簡介及作為洗錢犯罪成因

一、第三方支付簡介¹⁴

第三方支付指的是由第三方業者居中於買賣家之間進行收付款作業的交易方式，於2018年時已有眾多服務方可供選擇，雖然基本的運作原理相仿，但各服務方的交易模式有所不同。第三方支付運營機構可辦理網際網路支付、行動電話支付、固定電話支付、數位電視支付等網絡支付業務的非銀行機構。第三方支付亦稱為網絡支付業務，是指收款人或付款人通過電腦等電子設備，依循公共網絡訊息系統遠

¹¹ 比特幣勒索：比特幣也普遍被用來當成勒索軟體的金流工具，手法是不肖電腦駭客駭入受害者的電腦後，將受害者的電腦的檔案加密，受害者必須在一定時限內支付一定金額後，才能取得金鑰解密，否則逾時金鑰銷毀，受害者如要解開已被加密的檔案將非常困難，2017年5月，一款名為「WannaCry」的勒索軟體，造成數十萬台電腦遭到感染，即以比特幣做為支付工具。（維基百科，<https://zh.wikipedia.org/wiki/>）

¹² 比特幣吸金詐欺：犯嫌利用「老鼠會」或「龐式騙局」吸金模式，在臉書宣傳高投資率之比特幣互助會網路平台，吸引受害者投資，投資規則係以比特幣轉帳到互助會網路平台指定的比特幣帳戶，每投資3枚比特幣，投資人可以領到2.5枚比特幣之投資紅利。（維基百科，<https://zh.wikipedia.org/wiki/>）

¹³ 比特幣擄人勒贖：2015年9月下旬，香港富商於新北市遭數名男子強行押走，案發數天後，犯嫌透過美國的免費電子郵件與被害人家屬進行聯繫，持續提出付贖要求並與被害人家屬進行多次協商交涉，要求被害人家屬準備7000萬港幣的贖金到香港進行交易，並明確指示要求以比特幣支付贖金。（維基百科，<https://zh.wikipedia.org/wiki/>）

¹⁴ 資料來源：第三方支付，（維基百科，<https://zh.wikipedia.org/wiki/>）。



程發起支付指令，且付款人電子設備不會與收款人特定專屬設備連結，由支付機構為收付款人提供貨幣資金轉移服務的活動。第三方支付作為目前主要的網路交易手段和信用仲介，最重要的是在網上商家和銀行之間建立起連接，實現第三方監管和技術保障的作用。

二、第三方支付平台淪為洗錢犯罪成因

(一) 匿名交易

支付平台在用戶註冊時，僅對用戶的姓名、證件號碼、聯繫方式等簡單資訊進行登記，並不要求用戶提供可驗證之證明文件，造成使用者資訊的真實性無法確認。另一方面，不肖歹徒會利用駭客技術盜取他人資料，註冊支付平台帳戶，有效掩飾自己的真實身分，也因此造就支付平台上存在匿名帳戶和虛假帳戶，再利用匿名帳戶或虛假帳戶進行匿名交易，達到洗錢目的。

(二) 虛假交易

支付平台屬於非金融機構，在商品交易中扮演仲介作用，在支付交易過程中，整個交易過程被分割成兩個階段，銀行只能瞭解買家、賣家其中一方和支付平台的交易關係，難獲悉買家與賣家間交易的因果關係以及真實性，致虛假交易的存在。

(三) 便捷性

在支付平台洗錢處置階段中，匿名或虛假帳戶的存在使得犯罪分子可以方便地將犯罪所得轉匯至支付平台的匿名或虛假帳戶中，有效隱匿資金來源。因此，有心人士可利用支付平台將非法資產轉入多個不同的虛假帳戶中，然後將贓款

分散在多個不同的支付帳戶中進行層層的轉帳交易。最後，由多個支付帳戶中的贓款集中轉移到一個目標帳戶中，再利用銀行卡提領現金。

(四) 跨境性

目前常見的跨境支付洗錢的犯罪手段是「跨境匯兌洗錢」，在此模式中，由於不同國家和地區客戶身分證明的差異性與多元性，難以由支付平台獲取境外客戶真實資訊，致跨境交易獲得掩飾。

伍、案例偵查實務

一、本案涉嫌犯罪事實

- (一) 俞○等20餘人係詐騙集團成員，緣於105年7月間起，渠等共同意圖為自己或他人不法所有，基於詐欺取財及掩飾、隱匿犯罪所得來源而移轉或變更犯罪所得之犯意聯絡，由俞○等人共謀組成詐欺贓款轉帳集團（俗稱：「水房」），專門處理詐騙臺灣及大陸地區民衆之組織犯罪集團處理贓款之轉帳、領款及洗錢等，並提供調閱被害人身分證件等資料，製作假通緝令上傳至彼等管理的假網站（俗稱「調照」）、提供人頭金融帳戶（俗稱「給車」）及將人頭帳戶之贓款，充值至賭博網站或支付寶帳號（俗稱「充值」）等業務。其業務分工係由俞○籌集團業務及人力調度，負責管理「水房」、轉帳作業及統計各詐欺話務機房或各同業轉帳之詐騙款，再與集團金主進行對帳；另由魏○等「水房」成員，負責轉帳作業；同時指示其他成員專責



至金融機構提領贓款及將贓款轉存至其他人頭帳戶內；劉○負責收購人頭帳戶，並提供人頭帳戶予俞○作為贓款轉帳使用，另由郭○等人籌設地下匯兌公司，協助俞○處理詐騙款、操作換匯，透由不詳之兩岸地下通匯管道，將贓款自大陸地區轉匯回臺灣。

(二) 渠等於105年12月6日，由不詳之詐騙集團機房端成員利用取得莊姓被害女子之個人資料後，撥打電話予莊女，假冒中華電信公司及165反詐騙諮詢專線人員，誣稱身分證件遭盜用，並涉及一起汽車竊盜案，使莊女陷於錯誤回撥，再要求莊女臨櫃匯款200萬元至指定之合作金庫銀行新○分行之人頭帳戶，俞○再於同日將莊女所匯之200萬元，分別轉帳至劉○等4人設於合作金庫人頭帳戶中，隨後於105年12月6日以前開人頭戶名義，向「○○公司」經營之比特幣交易平台之比特幣錢包帳戶內購買比特幣，並於同（6）日轉至水房設於○○公司之比特幣帳戶內，隨即再轉存入中國大陸比特幣交易平台「火幣網」帳戶內。後由郭○等人共組之地下匯兌公司，將前揭「火幣網」帳戶轉至渠等持有之火幣網帳戶之比特幣，再以人民幣兌現，經由地下匯兌，將詐欺贓款匯回臺灣，再由水房成員協助提領現金，交予俞○轉存至其他人頭帳戶，以遂行詐騙犯行，及隱匿、移轉因上述詐騙集團詐騙所得之重大犯罪財物。

(三) 106年6月20日，前開不詳之詐欺話務機房成員假冒大陸地區公安局人員，撥打電話予大陸地區被害人楊○等人，誣稱被害人身分資料遭冒用且涉及重大刑事案件並遭通緝，

需暫時監管被害人名下資金進行清查，確認未涉案再予返還，俟取信被害人後，詐欺機房即透過俞○管理之「水房」，取得大陸地區人頭金融帳戶資料，再誘騙被害人將款項匯至指定之監管帳戶，致被害人楊○等人陷於錯誤，分別將人民幣36,700元及4,600元，匯入監管帳戶後，俞○旋即以網路操作，再將贓款充值至詐欺機房指定之博奕網站儲值，以大陸第三方支付平台（支付寶）結帳匯給地下匯兌業者進行兩岸對沖，將贓款順利洗回臺灣，嗣由俞○等人將詐得款項洗出及依約定比例朋分，並隱匿、移轉因詐騙所得之重大犯罪財物。

二、本案詐騙集團將詐款洗錢犯罪態樣

（一）利用比特幣進行洗錢

本案利用比特幣洗錢犯罪手法，係以本國籍受害者為主，詐欺水房成員，在詐騙機房成員詐騙受害者前，即先取得多位人頭身分證件、銀行帳戶及行動門號，隨即於○○公司申請帳號，並將交易權限提昇至可進行提領現金及銀行轉帳功能，申請帳號經認證並經交易比特幣及轉帳功能測試運作正常後，即完成人頭帳戶前置作業。詐欺機房成員成功騙取受害者後，即進入銀行轉帳及購買比特幣程序，經層層轉帳後，將詐款兌換成對等價值比特幣後，水房成員即以低於市價之比特幣價格，售予從事兩岸地下匯兌成員，並將○○公司之人頭帳戶所購之比特幣發送至兩岸地下匯兌成員於大陸地區火幣網所申請之帳戶內，兩岸地下匯兌成員再將所匯之比特幣於大陸地區銀行提領人民幣後，再經不詳之地下通



匯管道，兌換成新臺幣後匯回臺灣，並由水房成員向地下匯兌成員約定地點以現金取款，並將該筆款項交回水房，以遂行洗錢犯罪。

(二) 以儲值娛樂網站或賭博網站，第三方支付平台（支付寶）結帳進行洗錢。

如圖一所示，本案利用此手法進行洗錢，係以大陸地區受害者為主，詐欺水房以提供「調照」¹⁵、「給車」¹⁶及「充值」¹⁷等服務，協助詐欺機房進行洗錢。一開始由詐欺機房透過群呼系統向大陸地區不特定人士發送簡訊，俟大陸地區受害者回撥後，詐欺機房成員即以話術詐騙受害者，隨後請水房成員調取受害者個人資料，並以該受害者資料製成假通緝令、刑事逮捕令或凍結管制執行命令等文書（圖二），水房成員會將前揭製作好之假通緝令等文書資料，上傳至假網址，並提供假網址予受害者點選，藉以恫嚇受害者，一旦受害者受騙後，會由詐欺機房成員告知水房成員，並請水房成員提供人頭帳戶供受害者匯款，受害者匯款後，會由詐欺機房成員告知詐欺水房成員確認受害者已匯款，水房成員再將

¹⁵ 「調照」：係指詐欺機房詐騙大陸地區民眾過程中，會協請詐欺水房成員調取大陸地區民眾基資及大頭照製作假通緝令、刑事逮捕令或財產凍結令並上傳至大陸地區假司法機關網頁，供受害者點選，藉以恫嚇受害者，讓受害者確信因身分遭盜用而涉及刑事案件。

¹⁶ 「給車」：係指詐欺機房成功詐騙受害者後，協請詐欺水房提供人頭帳戶供受害者匯入詐欺款之過程，並將受害者匯款情形告知詐欺水房成員，以進行下階段詐欺洗錢作業。

¹⁷ 「充值」：係指詐欺機房成員告知詐欺水房成員，受害者以匯入指定之人頭帳戶，水房成員將所匯款項經u盾網銀轉帳層層轉帳後，將不法款項儲值至虛設之娛樂或博奕網站。

假通緝令惘憐
被害人

詐騙機房

發簡訊、
撥打電話

回撥，話術詐騙

受騙上鉤

1、請水房製
作假通緝令

2、請水房提
供人頭帳戶

3、告知水房
詐款已匯入人
頭帳戶

匯款

人頭帳戶

大陸博奕、娛樂
網站

詐騙得手款項
儲值

U盾網銀轉帳

大陸支付寶網站
結帳匯給地下通
匯業者

地下通匯

水房

回覆水房被害
人個資及照片

協請提供個資
集團查詢被害
者資料

假通緝令上傳
雲端假網站

假通緝令

個資查詢

圖一、本案俞○等利用第三方支付洗錢犯罪流程圖。



圖二、詐欺水房製作之大陸地區假逮捕令或凍結管制執行命令文書。



三、偵查技巧及建議事項

本案原由受害者莊女所匯款項進行資金清查，查悉該集團係以比特幣將詐款進行洗錢，查獲水房當日，始獲知該集團另使用第三方支付平台洗錢手法作為贓款轉帳、洗錢作業，而本文偵查技巧及建議，著重於比特幣洗錢偵查技巧進行探討。

(一) 比特幣交易資訊調閱

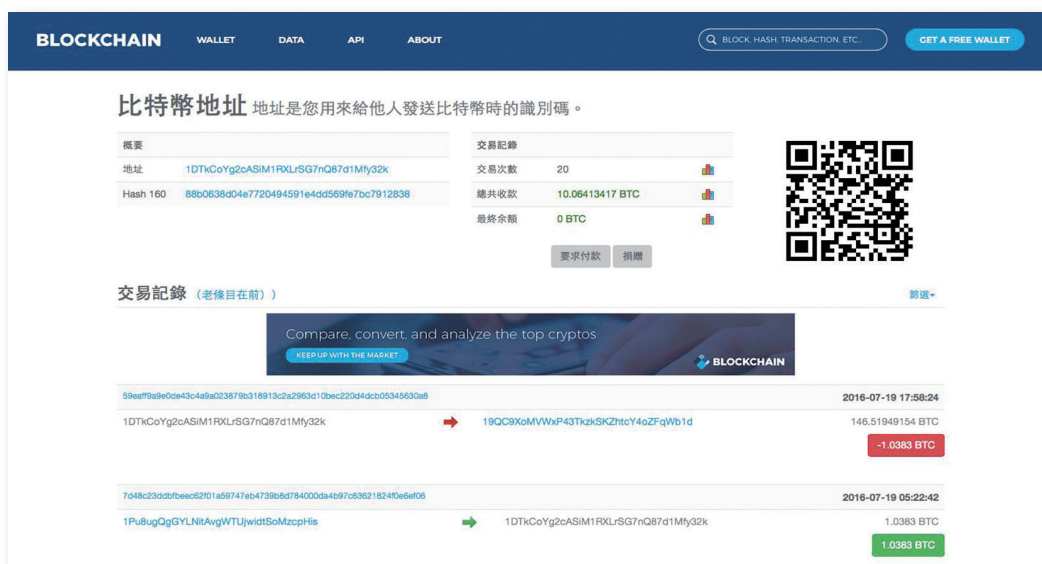
本案清查受害者莊女金流後，發現詐款被轉帳至○○公司之玉山銀行虛擬帳戶中，經查悉，○○公司在臺經營比特幣交易服務，再以已知虛擬帳號向○○公司調閱相關之帳戶申登資料，由帳戶申登資訊，可獲悉帳戶申請個人資料、認證電子信箱及行動門號、登錄IP位置、綁定之銀行帳號、比特幣錢包位址及比特幣交易紀錄等資訊。目前於臺灣地區經營虛擬貨幣交易之合法幣商，計有幣託（泓科公司）、幣寶（幣寶亞太科技股份有限公司）、MAICOIN（現代財富科技有限公司）3家，爾後偵辦案件如遇金流轉至前述公司名義下之虛擬帳戶，或查悉於前揭合法幣商進行虛擬貨幣交易之交易帳戶，皆可調閱交易帳戶相關資訊。

(二) 比特幣交易紀錄清查

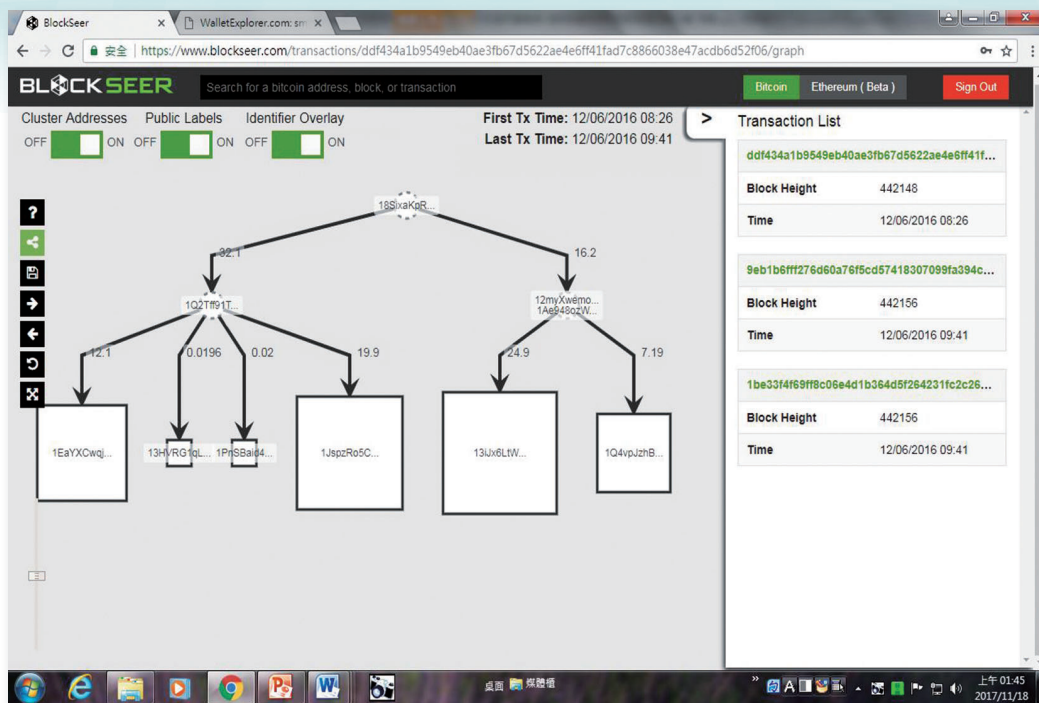
本案獲悉莊女詐款分別轉入○○公司之數個人頭虛擬帳戶後，即向○○公司調閱相關帳戶申登資料，並查悉個人頭帳戶購買比特幣之錢包位址，再以錢包位址追查比特幣交易流向，目前有許多比特幣交易察看資料之工具，可藉由<http://blockchain.com>、<https://www.blockseer.com>及<https://www.walletexplorer.com/>等網址作為清查比特幣



交易或錢包位址之工具。<http://blockchain.com>，該網址（如圖四）可將已知之比特幣錢包於此網站輸入，查詢最近交易紀錄，其呈現方式淺顯易懂，方便查悉比特幣交易數量及轉入或轉出錢包位置；<https://www.blockseer.com>，此網站（如圖五）以圖形化方式顯示交易服務，將已知比特幣錢包及交易序號輸入後，獲得樹狀分析圖，以便瞭解比特幣交易後的來龍去脈，<https://www.walletexplorer.com/>，該網址（如圖六）可查詢比特幣錢包歸屬，是目前免費服務中好用的工具之一，它的功能類似搜尋引擎，將錢包地址、平台商或前幾碼錢包位址輸入後，可搜尋到相關資訊，可透過該網址了解已知的比特幣錢包轉出未知的比特幣錢包時，查悉未知錢包位址是歸屬何交易所之錢包位址，以便向該交易所調閱相關帳戶資訊，作為案件後續偵查之有利線索。



圖四、利用BLOCKCHAIN網站查詢比特幣交易紀錄。



圖五、利用BLOCKSEER網站查詢比特幣交易流向樹狀圖。

WalletExplorer.com: smart Bitcoin block explorer

Search address/bxid/wallet id/firstbits

Wallet **BitoEX.com** (link to service, show wallet addresses)

Displaying wallet BitoEX.com, of which part is address 1DTKCoYg2cASIM1RXLR5G7nQ87d1Mfy32k. Show only address 1DTKCoYg2cASIM1RXLR5G7nQ87d1Mfy32k

Page 1 / 10361 Next... Last (total transactions: 1,036,046) Download as CSV

date	received/sent	balance	transaction
2018-09-01 10:00:37	[1d2eeeb08] +0.002	202.3521075	27b0ff442737e1338389...
2018-09-01 10:00:37	[a928d4b2a5] +0.0019629	202.3501075	9f4b60ada8a8893f25c3...
2018-09-01 09:44:54	[007ce3a1b8] +0.00044939	202.3481446	78eb09273b97e38e1c1d...
2018-09-01 09:22:46	[000334130b] +0.00510153	202.34769521	6d4a38a3e8a8a8a8a8a8...
2018-09-01 09:22:46	[000334130b] +0.04601886	202.34259368	a26beed1b6ca9befa6c...
2018-09-01 09:22:46	[000334130b] +0.03840536	202.29657482	97799c08877ec94cb0d...
2018-09-01 09:22:46	[7e2279f590] +0.00539	202.25816946	3cc0b29930a01a78b39...
2018-09-01 09:22:46	[d32461843e] +0.0015	202.25277946	abb0c7aeb333eb7f61a9...
2018-09-01 09:22:46	[000334130b] +0.03386196	202.25127946	0b635989d0897682a48...
2018-09-01 09:00:52	[992db27f14] +0.0055	202.2174175	f96ef5150b0e06388f73...
2018-09-01 08:56:57	[a8d40b3a68] +0.00393103	202.2119175	7f9d0495489ce0721a...
2018-09-01 08:56:57	[c2709172a4] +0.00554002	202.20798647	68bc3d68e6a7aeb3d3a...

圖六、利用WALLETEXPLORER網站查詢比特幣錢包歸屬。



(三) 比特幣交易認證門號通聯調閱

向合法幣商調閱交易帳戶資料後，可獲得交易認證門號之資訊，以此門號調閱通聯紀錄，可分析其作案期間發話基地台，作為尋找犯案地點之依據；另由通聯紀錄所查悉之手機序號（IMEI），再清查手機序號通聯紀錄，以瞭解有無裝設其他行動門號使用，作為聲請通訊監察之參考。

(四) 通聯對象分析

案發當下，操作詐款金流之主嫌，會與案關犯嫌共同處理詐款轉帳、洗錢相關事宜，可清查案關交易門號之通聯紀錄，尋找案關犯罪嫌疑人，以本案為例，將案關查悉之交易認證門號調閱通聯並比對分析後，循線找出協助主嫌俞○將詐款進行兩岸地下通匯洗錢之案關犯嫌。

(五) 聲請通訊監察

將案關行動門號或手機序號調閱通聯後，清查目前仍持續使用之門號或手機序號聲請通訊監察，以便掌握案關犯罪嫌疑人之動態，並追蹤犯嫌出入之犯罪據點。

(六) 利用行動偵蒐車以機找人

以偵蒐車找尋犯罪處所，可加速尋找隱匿於幕後之犯嫌，以本案為例，案關門號及手機序號經聲請通訊監察後，利用偵蒐車，鎖定案關主嫌俞○並確認犯案地點。

(七) 監控設備及人員進出

確認犯罪地點後，以設備進行監控，並輔以行動蒐證，可查悉犯嫌作案手法及金流去向，另清查水房成員身分；另一方面，確認犯罪地點後，自彙整相關犯罪事證至執行偵辦

期間，需持續監控，確認該不法集團成員是否仍在該處所運作，以免造成撲空情形。

(八) 數位鑑識分析可疑人頭匯款帳戶

查獲水房後，將電腦、手機等數位證據資料進行研析，可由水房的SKYPE對話紀錄，清查水房與詐欺機房間提供人頭帳戶之對話訊息，並將相關可疑人頭帳戶調閱交易明細，清查受害者匯款情形。

(九) SKYPE聊天紀錄中聯絡對象（詐欺機房）帳號IP登入位置，查詢可疑IP追查國內外電信詐欺機房。

可由水房與通聯對象（詐欺機房）的SKYPE對話紀錄，清查通聯對象發話IP位置，藉由可疑IP位置清查國內外電信詐欺機房。

(十) 兩岸共打合作

以本案為例，本案查獲水房後，發現該集團利用第三方支付平台洗錢手法，將騙取大陸地區受害者款項，經層層轉帳後，將贓款洗回臺灣，可將數位證據資料清查出可疑匯款帳戶，透過兩岸合作，協請陸方找尋相關受害者，本案即順利透過兩岸合作，找到2名大陸籍受害者（圖七）。



岐山縣公安局
立案決定書

岐公（刑）立字〔2017〕556號

根據《中華人民共和國刑事訴訟法》第一百八十二條之規定，決定對楊 林 移送偵查。

岐山縣公安局
二〇一七年六月十六日

受案登記表

岐公（蔡）受案字〔2017〕932號

案件來源 ☒ 110指令 ☐ 工作中發現 ☐ 報案 ☐ 投案 ☐ 移送 ☐ 扭送 ☐ 其他

報案人	姓 名	楊	性 別	女	出生日期	1977年 11月 16日
	身份證件種類	居民身份證	證件號碼	61030 3848		
	工作單位			聯 系 方 式	130 020	
	現 住 址	陝西省寶雞市金台區金河鄉 號				
移送單位		移送人		聯 系 方 式		
接報民警		楊 林	接報時間		2017年06月22日 21時52分	
				接報地點		岐山縣蔡家坡派出所
簡要案情或者報案記錄（發案時間、地點、簡要過程、涉案人基本情況、受害情況等）以及是否接受證據： 2017年6月22日，21時52分，楊 林 來所報稱：2017年6月20日12時許，她在蔡家 702醫院住院期間接到一個自稱是重慶市公安局的電話，對方稱其涉嫌一起販毒案件準備凍結其名下所有銀行賬戶內的存款，她在對方的指揮下在蔡家坡西二路附近中國農業銀行ATM自動取款機將賬戶內4600元存款取出，<u>後將這4600元現金以無卡存款的方式存入對方指定的賬戶（戶名：李 蘭，賬號：6228 078）</u>。當天16時許發現被騙。						

■屬本單位管轄的行政案件，建議及時派員查處

圖七、將可疑匯款人頭帳戶供予陸方協查後，陸方提供之受害者報案及筆錄等相關資料。

陸、偵辦案件面臨之困境與挑戰

一、比特幣交易採匿名制，難以鎖定操作金流犯罪嫌疑人

匿名性能讓比特幣確保交易安全性，協助交易當事人免於受其他用戶窺視。然而，水能載舟，亦能覆舟，此特性卻也提供不肖犯罪集團，隱匿真實身分最好管道。以本案為例，主嫌俞某，即在受害者莊女匯款前，完成申請〇〇公司之交易帳戶，因〇〇公司申請帳戶簡便，俞某即於短時間內獨自完成6個人頭帳戶之申請，並將帳戶權限升級至可提領現金及銀行轉帳功能，以利洗錢、轉帳作業，若非經由通訊監察、行動蒐證、偵蒐車找點及相關比特幣交易資訊比對分析下，難以鎖定操作金流之主嫌。

二、比特幣交易涉及境外或透過暗黑網路洗錢，將造成查緝盲點

本案因犯罪嫌疑人在我國合法幣商申請帳戶並交易比特幣，得以透過該幣商調閱相關帳戶註冊資訊及比特幣交易紀錄，清查贓款及比特幣流向，倘若比特幣交易是在境外或透過暗黑網路，而非在我國合法幣商所經營之比特幣交易平台下進行，將難以調閱相關資訊進行清查，即便透過司法互助或國際合作管道，也未必能取得有利之線索。

三、大陸地區第三方支付平台註冊資訊不實，致金流線索中斷

大陸地區支付平台帳號的註冊資訊在不需驗證真實身分的情況下，或由竊取之個資所註冊之帳號，犯罪集團常以假名或冒名方式進行交易，隱匿了真實操作金流犯嫌身分，在註冊帳戶未做到實名制及相關註冊資訊未盡審查義務下，將導致清查金流向線索中斷，造成操作金流犯嫌逍遙法外。

四、第三方支付平台資料查詢涉及跨境，查詢不易

本案於查獲俞○主導之水房後，發現該集團利用大陸地區第三方支付平台方式將詐款進行洗錢，以此手法受害者皆為大陸地區民衆，且匯款帳戶及將詐款儲值至大陸博奕、娛樂或支付寶等網站，皆於大陸地區所架設網站進行，如要清查資金流向或相關資料，需透過兩岸合作模式，請求陸方調閱，然第三方支付平台資料調閱，迄未獲復，除查詢條件需提供較完整的資訊外，也需平台廠商願意配合，方能提供，嚴重影響偵辦案件時程，涉及跨境資料查詢，無形中增加查緝困難度。

五、水房集團洗錢手法專業且多元，製造多層斷點，難以循線追查

詐騙被害人得手後的款項，皆以金流作為追查起點，由於金融帳號往往是收購的人頭帳戶而非真正使用支配者，且如前述當被害人被



詐騙而將款項轉出後，水房成員即於第一時間將轉入的款項再層層轉帳，製造多層斷點，目的是要斷絕司法單位追查線索，以本案為例，該不法集團，運用了虛擬貨幣及儲值大陸地區賭博及娛樂網站等新型態犯罪手法，有別以往實體帳戶間的轉帳，且匿名性高，操作手續複雜，增加司法單位查緝困難度，另該不法集團使用之人頭帳戶，經受害者檢舉後，即遭列警示帳戶，幾乎不會重複使用，再加上不法款項往往透過地下通匯方式，在兩岸間穿梭，形成許多偵查死角。

六、水房隱密性高且不定期搬遷，造成查緝困難

水房為電信詐欺集團處理詐款的轉帳中心，一般均同時與多個詐欺機房合作，為規避司法單位查緝，隨時更換水房地點，水房成員較少，規模不像詐欺機房成員眾多，成員約由數人或至多10人共同組成，偏好租用戶數眾多的電梯大樓，為避免驚擾管理員或鄰居，水房管理者會管制人員出入，且會於週遭裝設監視器，俾能於遭查緝之第一時間脫逃或銷毀重要犯罪證據，另也會規定成員進入水房前一律關機，防止司法單位藉由成員手機的基地台位址循線追查。以本案為例，水房原本犯罪據點，位於桃園市，作案數月後，即轉移至其他縣市，所幸靠著行蒐、持續監控，始得以掌握犯嫌。

柒、防制對策及因應作為

一、金融帳戶管控

金融人頭帳戶是詐騙犯罪必取管道，金融防制作為首重清源，由規範雙證件申辦開戶，留存申辦者影像著手，並實施警示帳戶機制，凍結帳戶使用及轉帳，再透過彙整分析民衆檢舉案件所提供可疑檢舉帳戶，比對並通報銀行查證、監控，採取部分或全部限制交易措施，

另加強臨櫃關懷提問，設法攔阻遭詐款項¹⁸。

二、虛擬貨幣交易帳戶申請實名制，強化註冊資料查核，必要時採面晤或視訊方式驗明申辦者身分

以現行虛擬貨幣帳戶申請模式，雖有身分及帳戶之驗證，然而詐騙集團取得人頭帳戶，是以整套包含身分證件、銀行帳戶、印鑑、認證手機門號及EMAIL等資料取得，而虛擬貨幣交易平台的身分驗證方式僅止於線上上傳資料驗證或以來電通話確認，詐騙集團早有因應之道，尚不能防範有心人士盜用或冒用。以本案為例，主嫌即於短時間內即能在線上完成6個人頭帳戶之申請，若能改以面晤或視訊方式驗明身分，勢必能強化驗明身分之強度，亦增加詐騙集團取得帳戶之難度，如此一來，詐騙集團也不敢貿然輕易以此方式操作人頭帳戶。

三、立法規範虛擬貨幣交易實名制，強化洗錢防制

現行洗錢防制法第5條相關規定，並未將虛擬貨幣商或其經營之交易平台列入金融機構情形下，造成無法監管，監理機構更欠缺監理的對象，而匿名交易，則使交易當事人及其虛擬貨幣取得來源難以追查，如能集中交易平台及虛擬貨幣儲值錢包的監理，讓虛擬貨幣交易實名制，應為防制洗錢的重要措施。臺灣目前尚未對虛擬貨幣制定任何專法，在此情形下，虛擬貨幣未能在臺灣受到有效地監管¹⁹，可朝訂定虛擬貨幣監理專法的方向，就虛擬貨幣的定義、交易實名機制、

¹⁸ 資料來源：林德華，《兩岸跨境合作共同打擊犯罪的挑戰與策略》（刑事雙月刊45期）第7頁。

¹⁹ 依照金管會於2017年12月19日發出的新聞稿，除強調虛擬貨幣為高風險的商品，投資者應注意交易風險外，金管會參照外國作法，認定是否屬於證券性質應依個案判斷。此外，該新聞稿亦重申金管會在2014年6月發出之新聞稿中，其對比特幣所表明的立場，即「禁止金融機構參與或提供虛擬貨幣相關服務或交易，要求銀行等金融機構不得收受、兌換虛擬貨幣，亦禁止銀行ATM提供虛擬貨幣相關服務。」（<http://www.storm.mg/article/402229>）



交易平台的監理，作一步到位的規範，同時修訂洗錢防制法，將虛擬貨幣交易平台納入洗錢防制法的規範機構，方為一套完整虛擬貨幣監理及洗錢防制的規範。

四、規範虛擬貨幣幣商或第三方支付平台廠商通報可疑交易機制

按現行洗錢防制業務係由本局職掌，匯款超過50萬元以上之款項，銀行有通報義務，含括50萬元以下如有異常者亦應比照辦理，如能以此規範套用於虛擬貨幣上，由幣商或第三方支付平台廠商通報諸如此類的訊息，得以機先掌握可疑帳戶進行分析並建立資料庫，作為日後偵辦案件之參考資訊。

五、跨境金融合作打擊犯罪機制有待拓展

臺灣與他國簽訂刑事司法互助協議相當有限，目前僅與美國、大陸地區、菲律賓等國簽訂司法互助協定，司法權的延伸有所不及，在金融自由化、全球化發展下，以現行虛擬貨幣或第三方支付平台等新手犯罪模式，將擴及全球各國，金融體系的跨國合作應屬一條可行的坦途，不論是資料協查，或是共同合作打擊犯罪，將有利本國司法單位查緝。

捌、結語

詐騙集團不斷地翻新手法詐騙民衆，隨之，配合詐欺機房漂白贓款之詐欺水房也一直進化洗錢模式，規避司法單位查緝，目的皆在製造斷點，阻斷司法人員追查有利線索，因此，目前當務之急，在法制方面，應儘速由政府透過修法防堵新型態之洗錢模式及管道，並積極拓展司法互助之空間；在偵查實務方面，偵查人員必須不斷強化查緝虛擬貨幣或第三支付平台等新型態犯罪手法之本職學能，期能以此雙

管齊下，斬斷犯罪集團金脈，有效地打擊詐騙集團的橫行。

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偵辦榮○公司利用多層次傳銷違法 吸金案經驗

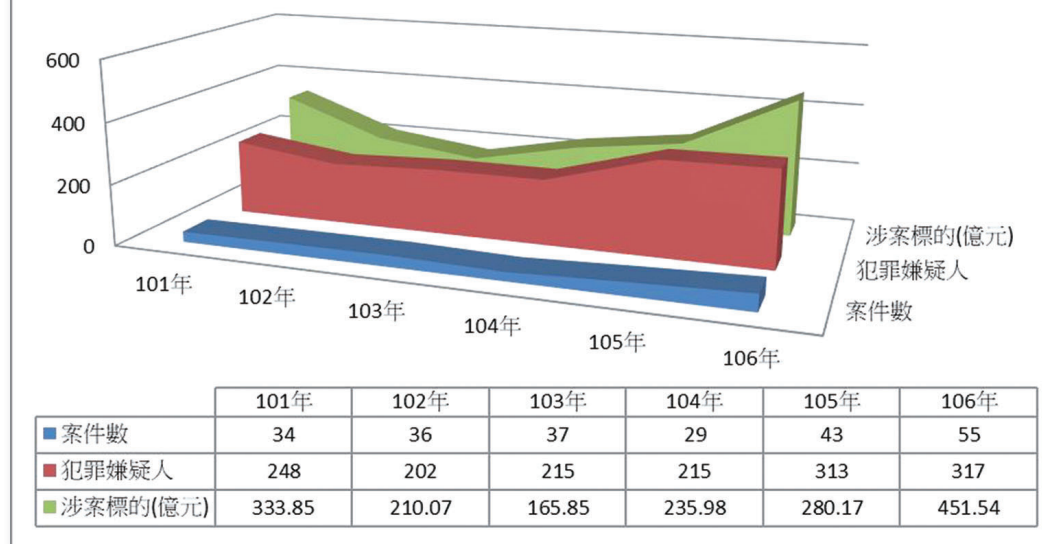
—兼談雲端數位證據之扣押

臺中市調查處
撰寫人：彭育毅

壹、前言

近年來，國內資金氾濫、銀行利率偏低，合法投資管道不足，投資人缺乏正確的理財觀念又貪圖高額佣金及動人頭銜，非法吸金犯行層出不窮，即便檢調單位不遺餘力大力掃蕩，報章雜誌亦時有披露報導，非法吸金案件涉案人數及涉案標的金額均居高不下（參下表）。究其主因除人性貪婪與對法令規定及金融商品缺乏瞭解外，不法集團「與時俱進」地結合時事、電子商務、網路行銷等方式推陳出新，藉由高科技、高獲利、創業投資理財、未來消費利益等不實口號及虛化商品包裝其投資標的，並針對不同投資人設計出不同吸金態樣，故而能持續吸引投資者前仆後繼投入大筆資金，甚至有許多重複被害情形發生。

法務部調查局101年至106年偵辦違反銀行法非法吸金
案件統計



資料來源：法務部調查局經濟犯罪防制工作年報

非法吸金及合法投資本即有其模糊空間，尤其非法吸金集團以真正提供商品銷售及售後服務、正當經營多層次傳銷的公司名義，以「合法掩飾非法」方式經營時，極易使民衆難以分辨其提供之商品價值性及傳銷手法正當性，因而落入吸金詐騙之陷阱中，因此，偵辦此類型案件首要應釐清係合法傳銷商抑或是變質多層次傳銷¹；再者，以變質多層次傳銷方式經營之吸金集團擅長利用網際網路及電子商務模式取信投資人，相關業務文件資料(如客戶個資、投資明細、投資契約等資料及紅利配發紀錄等)多已數位化，並儲存於境外伺服器或

¹ 多層次傳銷管理法第18條、第19條立法理由略以：事業如使其傳銷商之主要收入來源，係來自於介紹他人參加，則其後參加之傳銷商必因無法覓得足夠之人頭而遭經濟上損失，但發起或領導推動之人則毫無風險、徒獲暴利，並造成嚴重之社會問題。為防止多層次傳銷事業利用收取費用、要求囤貨等手段，以從事變質多層次傳銷或進行詐欺斂財，爰就實務上常見之不當行為類型，明文予以禁止。



租用之國內網路雲端空間中，如何順利蒐證及扣押相關資料更是偵辦是類案件重中之重。以下以本局107年間偵辦「榮○公司違反銀行法案」為例，說明利用合法之公司組織、網路購物平台、電子商務及三角矩陣專利等變形多層次傳銷方式之手法，在短短4年間，吸金逾48億元之犯罪模式，並嘗試解析本案犯罪構成要件及科技偵查的限制，同時就本案偵辦經驗提出策進建議。

貳、案例分析—榮○公司涉嫌違反銀行法案

一、本案涉嫌事實

陳○於99年間創設便○公司《嗣更名為榮○(股)公司，下稱：榮○公司》，係公司實際負責人，綜理所有營運業務；其配偶則擔任公司總監，負責員工教育訓練及管理，並參與榮○公司人事與財務決策，渠二人均為對於公司營運決策及方針具有實質影響力之人。

緣陳○夫婦成立榮○公司後，明知未經主管機關許可，不得經營收受存款業務，亦不得以借款、收受投資、使加入為股東或其他名義，向多數人或不特定人收受款項或吸收資金，而約定或給付與本金顯不相當之紅利、利息、股息或其他報酬；其等亦知悉多層次傳銷之參加人，所取得佣金、獎金或其他經濟利益，應基於所推廣或銷售商品或勞務之合理市價，而不得以介紹他人參加為主要收入來源，竟共同基於違反多層次傳銷正常之經營方式，以非法吸收資金之犯意聯絡，自102年10月起迄107年4月止，於榮○公司及全省各地營運中心召開投資說明會，招募不特定投資人加入成為公司會員，另營運中心

下再設置收件中心(或稱KEY單中心)，負責收受投資民衆資料登錄成為會員，再轉交予營運中心，營運中心彙整會員資料後，再送至公司客服部人員收執保管，其等經營手法如下：

- (一) 自102年10月間起，陳○推出榮○一局(或稱第1盤、臺灣盤)供不特定民衆投資，民衆投資4,200元，即可取得參與榮○一局會員資格，並獲得母球(其等稱1單位或1單)，且可至公司網頁選購商品(每種商品價值420元至800元不等)，會員須每月重銷(即母球再繳1次之概念，每月支付4,200元，除仍可獲得上揭價值之商品外，尚可取得一子球及公球(即買一送一概念)，如未重銷則失去會員資格，亦無法領取任何獎金，而會員可獲得之每球(不論母子公球)，均排入陳○設計之三角矩陣模型，依左而右、從上而下排列，依序按層級領取獎金紅利(或稱代數獎金)。三角矩陣共7層，每層排滿後依序可領取300元、900元、2,700元、8,100元、2萬4,300元、7萬2,900元及1萬8,700元(制度設計為每投資一球可領取獎金總金額為12萬元，當領滿12萬元該球權即出局，故第7層僅能獲得1萬800元)。另除投資可獲取前開獎金紅利外，每推薦1人，依被推薦人之每月消費單數，每單尚可獲得推薦獎金800元，當推薦2人，可再獲贈1公球，並參與排列領取獎金紅利。惟榮○一局運作至106年11月底，停止繼續招收新會員，僅維持舊會員每月續行重銷。
- (二) 106年10月間起，陳○再推出榮○二局(或稱第2盤、美國盤)，規定每單投資5,500元，即可取得榮○二局之會員資格，並獲得1母球(又稱1單)，另可在榮○公司網頁刊登1則



廣告，若一次投資2單，榮○公司再贈送1公球，會員仍需每月重銷，重銷時可再得1子球，每球(不論母子公球)亦均排入榮騰二局之三角矩陣模型(排列形式同榮○一局)，會員再按層級領取紅利，共分6層，每層排滿後，依序可領取900點、5,400點、5,400點、8,100點、2萬4,300點及5萬5,900點，每球獎金紅利總金額為10萬點，當領滿10萬點，該球權即出局。榮○公司於每週三結算，次日匯撥應得點數至會員開設於榮○公司之個人點數包，匯入時，榮○公司會先扣10%做為代繳稅捐，點數亦可累積做為重銷、換購商品等使用，亦可向榮○公司各營運中心或KEY單中心按1比1方式兌領現金，惟點數兌現時，會再扣10%點數。另榮○二局亦設有推薦獎金制度，每推薦1單，該單按月繳費時，均可取得600點數。

- (三) 會員參與說明會後，可至總公司或各地區營運中心、KEY單中心填寫會員資料，表明投資榮○一局或榮○二局，復按所購之單位數，依月繳費予營運中心、KEY單中心或匯款至榮○公司開立於臺灣○○銀行○○分行之帳戶，會員按所屬編號繳交投資款後，無須負責販售或推廣商品，即可將所獲得之母、子或公球排入三角矩陣模型，依序領取各會員編號所示之獎金紅利。另依推薦其他會員加入，可再領取依各會員編號所示之推薦獎金，上述會員可領取之獎金紅利(榮○一局每球成本4,200元，跑完7層合計可獲得12萬元；榮○二局每球成本5,500元，跑完6層合計可獲得10萬元)，陳○等人宣稱1年內可輪完1階層(換算7年內可領滿

一局獎金、6年內可領滿二局獎金)，報酬率明顯與投入之本金顯不相當。

陳○夫婦即以上開非法多層次傳銷收法，吸收資金48億餘元(榮○一局39億餘元、榮○二局8億餘元)。

二、榮○公司運作模式

(一) 網路購物平台

榮○公司架設公司網站，會員以帳號、密碼登入後，參加榮○一局者，可進入「重銷區」選購商品，每件商品均價4,200元，購買後可取得1球（首次取得稱「母球」，其後每個月重銷取得稱「子球」及「公球」）；參加榮○二局者可進入「榮○二局-網路廣告租賃平台」，以5,500點(1點等同1元)代價，在該網頁刊登1則廣告，首購或每月重銷同樣可取得1母球或子球、公球之權利；另會員亦可點選進入「消費回流」區（產品單價不一，惟多較市價高），如選購該區商品，可依商品價格，獲贈1至數顆不等之公球；或連結進入「金○團購網」購物，可獲得點數回饋，抑或以點數折抵購物。榮○公司以前揭網路販售商品、廣告行為包裝其吸金犯行，易吸引民衆關注，誤認該公司係經營合法之網購業務。

(二) 獎金制度

A、榮○一局：103年間推出，獎金制度如下：

1. 新單（首購）及重銷商品：每1單位4,200元，首購商品送母球，重銷送子球。
2. 代數獎金：每球/每代100元，領7代（層，後改為5



層），每層紅利為300元、900元、2,700元、8,100元、2萬4,300元、7萬2,900元及1萬8,700元，合計領至12萬元滿局。

3. 重銷獎勵：每月重銷1單位再送1公球。
4. 消費回流：購買消費回流商品可送消費回流公球。
5. 推薦獎勵：推薦新單可領取每單獎金800元(每月續繳續領)，每推薦 2 單送 1公球。
6. 其他優惠：會員可參加公司不定期推出之促銷優惠專案，包括：
 - (1)滿局躉繳優惠：會員母球領取紅利累計12萬元滿局時，會員享有以1萬4,000元購買10顆公球優惠。
 - (2)獎勵推薦新單優惠：會員推薦新成員加入消費後，該新成員重銷1單，推薦人享有以1,400元購買公球之優惠，上限5顆，重銷2單10顆，依此類推。
7. 只有母球要重銷，其他球（子公球）不用重銷。

B、榮○二局：於106年間推出，獎金制度如下：

1. 新單及重銷：每 1 單位5,500點，1 點等於 1 元，新單送母球，重銷送子球，每球均可領至10萬點止。
2. 代數獎金：原則每球/每代300元，共 6 代（層，惟第3層後每層獎金非按300等比級數計算），每層紅利分別為：900點、5,400點、5,400點、8,100點、24,300點、55,900點，合計領至10萬點滿局。
3. 重銷獎勵及消費回流送公球同榮○一局。

4. 推薦獎勵：推薦新單可領取每單獎金 600 元(每月續繳續領)，每推薦 2 單送 1 公球。
5. 點數視同現金：1 點等於 1 元，投資人獲得點數後，可使用點數支付後續重銷費用或購買榮○公司消費回流區之產品，亦可按 1：1 比例向 KEY 單中心或營運中心兌換現金，惟公司從中扣 10% 手續費。

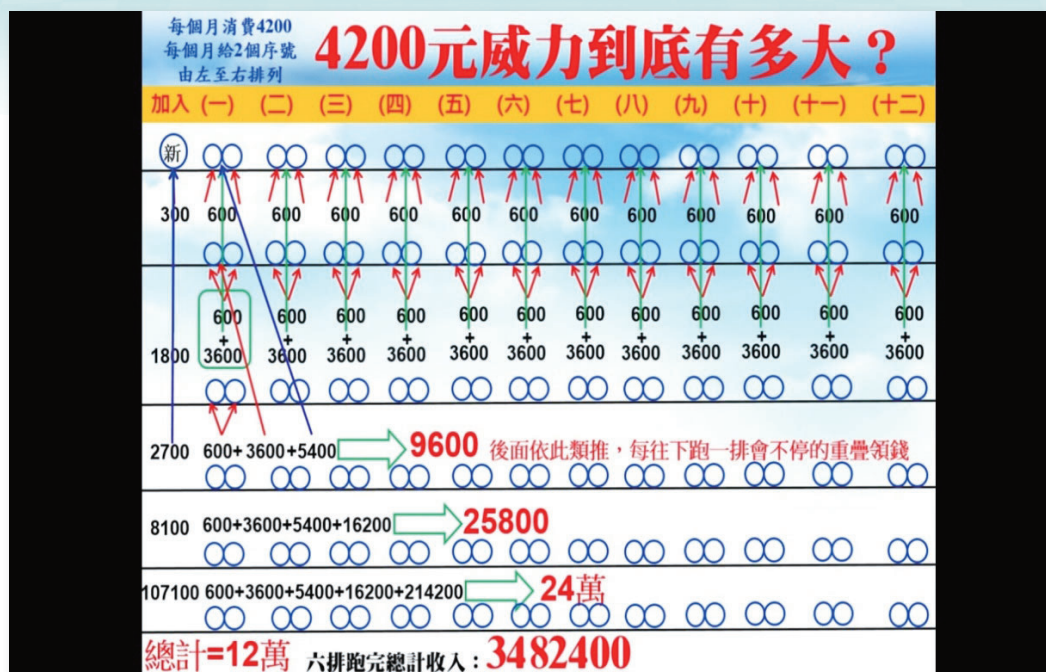
(三) 專利三角矩陣

會員投資榮○一、二局所取得之母、子或公球均設有編號，且均排入陳○設計之三角矩陣(由上至下，由左至右排列)，依序領取紅利，一、二局有各自之三角矩陣。以榮○一局而言，每球代數獎金 100 元，當新增球號至所屬球號下第一層時，該投資民衆可領取 300 元、第二層可領取 900 元、第三層可領取 2,700 元、第四層可領取 8,100 元、第五層可領取 2 萬 4,300 元、第六層可領取 7 萬 2,900 元、第七層可再領取 1 萬 800 元(106 年間，改為第五層領取 10 萬 8,000 元)，每球合計領取 12 萬元後滿期出局，獎金每週計算後公告發放。前揭三角矩陣排列方式係由陳○設計，且向經濟部智慧財產局申請取得專利權，陳○宣稱以該矩陣排列領取獎金可破除代數、市場飽和等問題，且會員不用拉人推薦，輪流當上下線，只要持續購物即可終身領取被動收入，其排列方式如下圖。



三角矩陣

(摘自：自由時報網路新聞m.ltn.com.tw/news/society/breakingnews/2512864)



三角矩陣排列圖解

(摘自：中國時報網路新聞www.chinatimes.com/realtimenews/20180418004443-260402)

(四) 招攬方式

榮○公司於各縣市成立共○處之KEY單中心及營運中心，各中心均有負責人員負責解說及收取款項，並不定期舉辦說明會，若民衆聽取說明會後願意加入，即由各KEY單（營運）中心負責鍵入各會員資料、推薦人姓名，代收會員首購或重銷款項，KEY單中心可獲得新單每單300元、重銷每單30元之佣金；另KEY單中心收單數，逾300單分支5個KEY單中心、或逾500單分支3個KEY單中心後，可升格為營運中心，營運中心除獲取前揭每單佣金外，另可獲取2%營運補助金，利用此方式鼓勵各中心人員，積極招攬投資人加入。



參、偵辦榮○公司涉嫌違反銀行法案經驗分享

一、構成要件認定釋疑

(一) 銀行法一顯不相當報酬計算？

按銀行法第29條第1項「非銀行不得經營收受存款、受託經理信託資金、公衆財產或辦理國內外匯兌業務。」及第29條之1「以借款、收受投資、使加入為股東或其他名義，向多數人或不特定之人收受款項或吸收資金，而約定或給付與本金顯不相當之紅利、利息、股息或其他報酬者，以收受存款論」規定，本案榮○公司陳○等人自始未取得主管機關經營銀行業務之許可，自不得從事銀行之吸收存款業務；又陳○等人以購物贈球獲利方案，於各營運據點公開舉辦說明會，並透過公司網站、網路部落格等方式擴大宣傳效果，針對不特定民衆鼓吹招攬投資，參照最高法院101年度台上字第4609號判決見解²，似已符合「多數人或不特定之人」要件。

另前揭第29條第1項規定有關「與本金顯不相當」部

² 最高法院101年度台上字第4609號判決略以：「所稱『不特定多數人』或『不特定人』，乃特定多數人之對稱，係指不具有特定對象，可得隨時增加者之謂。故銀行法第一百二十五條關於處罰非銀行不得經營收受存款業務之規定，祇須行為人係向不特定多數人收受款項或資金而合於上開要件且繼續反覆為之者，即足當之。至所召募之存款人或投資者，若恰具有特定身分，或於召募後，限制必須加入一定身分或擁有某種資格後，始能接受其等款項或投資者，仍屬向不特定人收受存款論。」。

分，按最高法院104年度台上字第417號刑事判決³及法界通說，係以「高於一般銀行定期存款之利率」認定。本案以榮○一局而言，投資人首月支付4,200元獲取1母球後，每月必須重銷4,200元始能取得1子球、1公球，每球在三角矩陣中所在位置以下每排滿1層均可取得紅利，領滿7層紅利共計12萬元即權利結束。易言之，如投資人購球多⁴，三角矩陣排滿1層時間短，代表每層回收資金速度快，即可在短時間內領滿12萬紅利，反之則時間拖長，且未排滿亦無法獲得給付，是以本案紅利支付係屬不確定給付且不確定時間概念，其報酬率應如何計算？

由於陳○等人為吸引投資人參加，利用說明會一再強調「快則3.5個月、慢則1年可輪滿一層，第三層即可毋需再拿錢投入」、「準備10萬分2年每月支出，2~7年將陸續領回300萬，終生領錢不間斷」等話術，致投資人依此估算獲利回本時間而誤認報酬率甚高，因而紛紛加入。是以陳○等人對外說明會及文宣說帖，似係以顯不相當報酬，吸引不特定投資人加入投資，故依其對外宣稱及向投資人查證結果顯

³ 最高法院104年度台上字第417號刑事判決略以：「所謂與本金顯不相當，應參酌當時當地之經濟及社會狀況，如行為人向多數人或不特定人收受款項或資金，並約定交付款項或資金之人能取回本金，且約定或給付高於一般銀行定期存款之利率，即能使多數人或不特定人受該行為人提供之優厚利率所吸引，而容易交付款項或資金予該非銀行之行為人，即與銀行法第二十九條之一所謂與本金顯不相當相符，非謂應以民法對於最高利率之限制，或以刑法上重利之觀念，作為認定銀行法上與本金顯不相當之標準」。

⁴ 該公司鼓吹快速增加球數方法有：1.投資人多購母球並持續重銷、2.投資人於該公司購物平台消費取得獎勵公球、3.投資人招攬更多人購買增加球數，招攬人可獲贈獎勵公球。



示，吾人以時間計算報酬率，以投資1顆球4,200元，最遲7年滿局，合計可獲取12萬元，再以單利⁵換算年報酬率，將高達394%，其報酬率似涉「顯不相當」情事。

(二) 多層次傳銷管理法-「主要」及「合理市價」認定？

按104年2月4日修正前之公平交易法第23條「多層次傳銷，其參加人如取得佣金、獎金或其他經濟利益，主要係基於介紹他人加入，而非基於其所推廣或銷售商品或勞務之合理市價者，不得為之。」及多層次傳銷管理法第18條「多層次傳銷事業，應使其傳銷商之收入來源以合理市價推廣、銷售商品或服務為主，不得以介紹他人參加為主要收入來源。」規定，其處罰之要件，包括對於「合理市價」及「主要」二者之判斷。前者，依該法施行細則第6條規定：「一、市場有同類競爭商品或服務者，得以國內外市場相同或同類商品或服務之售價、品質為最主要之參考依據，輔以比較多層次傳銷事業與非多層次傳銷事業行銷相同或同類商品或服務之獲利率，以及考量特別技術及服務水準等因素，綜合判斷之。二、市場無同類競爭商品或服務者，依個案認定之。」後者，依同細則規定：「以百分之五十作為判定標準之參考，再依個案是否屬蓄意違法、受害層面及程度等實際狀況合理認定。」本案榮○公司經營網路購物平台，會員需消費購物，始可獲取母子公球等球權，並非直接購買球權；又該公司購物平台上產品，項目眾多，涵蓋日常民生及

⁵ 單利係以滿局時全額給付計算，且僅計算首購新單及重銷球數滿期金，因實際每滿1層即開始給付，且投資人尚可取得推薦獎金、贈送公球等其他回饋，故實際報酬率更高。

家電用品，並非傳統違法多層次傳銷商之虛化商品⁶，是以進一步，應如何認定該購物平台商品之「合理市價」？從而如何證明投資人獲取之高額報酬非屬銷售產品之合理佣金、分紅，而係以介紹他人加入所獲取之獎金作為「主要」收入？

試將榮○公司網路平台銷售之品項，拆分3部分探討，如前述，榮○公司網路平台供會員付費者計分三區：1、「重銷區」：每件產品均價4,200元，內容多為飾品、皮件、牛樟芝、保健食品等商品，其市價較難認定；2、「消費回流區」：產品單價不一，內容多為民生用品、家電產品，有廠牌型號可供市場比價；3、「榮○二局」：平台係供會員付費刊登廣告，公司無須支付商品。其中，「消費回流區」之商品具實用性，雖售價較市價稍高，惟會員多係因有購買該商品需求，兼為取得公球回饋，願意以較高價格於該平台購物，似難解為其會員純為取得獎金而形式上購物。

至有關「重銷區」部分，因公司於說明會時，談及榮○一局之成本與獎金分配，強調該公司獎金比例36%、成本52.7%，屬薄利多銷...。惟事後解構其成本，實際產品成本僅佔16%~19%，key單中心佣金及公球獎金等均屬鼓勵會員重銷而產生之獎金支出，如加計該2項後獎金比例，將高達60%，且尚不含該公司推出之優惠方案獎金（推薦一定單數加贈公球、特惠公球、滿局躉繳公球及壓縮5代後提高之

⁶ 台灣高等法院105年度原金上重訴字第1號刑事判決略以：多層次傳銷方式推廣或銷售商品，其正當性應在於商品之確實提供及使用，倘商品未確實提供或使用，參加人僅以形式上之商品交易，作為收取款項，並據此發放經濟利益之幌子，即構成「商品虛化」。



代數獎金成本)；加之依該公司銷貨帳冊及相關公告資料，確認每單售價4,200元之商品進貨成本統一為520元（106年間調降為490元），產品成本比例僅佔11%~12%，則其屬「合理市價」有疑。再者，公司制度設計之初，縱排除傳統傳銷商上下線關係，而係會員間互為上下線，鑒於會員歷次重銷款項多充作獎金支出，形同會員實際係以高價購買商品，並相互支付獎金，三角矩陣每一排球權獎金「主要」來源，均由以下6排新增球權款項支應。

至於「榮○二局」部分，囿於多數會員係自然人，無實際廣告需求，為投資取得球權，輕易拍攝商品照片，即可作為廣告刊登，商品虛化情形明顯，且因公司無須支付產品，故如計算獎金比例，榮○二局將高逾60%。復參酌投資會員如無球權之高報酬吸引，是否會購買「榮○一局」「重銷區」商品或付費於「榮○二局」刊登廣告，尚非無疑。因認，該2區商品似有違反修正前公平交易法第23條及多層次傳銷管理法第18條規定之嫌。

二、證據保全

迄107年本局發動偵辦前，榮○一局公告累積球數，已達二百七十餘萬顆，會員人數初估逾萬人，考量該公司使用電子帳本記錄會員投資等資訊，為取得購物平台重銷區商品成本利潤資料及公司進銷貨、付款等帳冊資料，加之陳○將三角矩陣排列委外由資訊服務公司代管，故即時查扣相關數位證據資料至為關鍵。因此，本局執行前即進行搜扣事項分工作業，並要求數位證據之查扣，應以個別資料夾為之，並確實作好分類管理，遇重要資料時，應於現場完成列印，

以實體紙本扣押；本案在確認陳○夫婦行蹤，隨即發動執行，順利完成搜索及約談作業。

因本案吸金金額甚鉅，為利日後沒收犯罪所得，事前除積極清查案關嫌疑人不法所得及財產，單獨聲請法院查扣，按依刑法第38條之1第1項「犯罪所得屬犯罪行為人所有者，當然沒收之」，同條第2項「犯罪行為人以外之自然人、法人或非法人團體，因下列情形之一取得犯罪所得者，亦同：一、明知他人違法行為而取得。二、因他人違法行為而無償或以顯不相當之對價取得。三、犯罪行為人為他人實行違法行為，他人因而取得。」是以，本案除查扣共犯取得之吸金款項或變得之物外，使用之人頭帳戶及榮○公司收款帳戶，亦悉數扣案。事後清查結果，本案計聲請法院准予查扣案關嫌疑人名下○筆不動產，還有近百個金融機構帳戶。

肆、雲端採證與扣押

一、雲端服務現況

網際網路發展一日千里，近十年來網路發展最趨快速，最熱門的概念就是「雲端服務」。雲端服務是一種有效利用、共享運算和儲存資源的應用，只要有網路和終端裝置，使用者就可以連上雲端使用軟體、存取檔案和執行運算，同時得以較低價格，獲得強大的運算能力、服務和儲存空間。除了降低使用成本，使用上的彈性，及其可擴充性更是雲端的優勢。

雲端服務根據資料存取地點和分享方式，可分為公有雲和私有雲。公有雲是由第三方廠商提供運算和儲存資源開放給大眾和企業使用；私有雲為個人或企業自有軟硬體，自行設定資料管理和雲端分



享；公有雲的好處在於企業成本較低，但相對的安全性也較低；私有雲的建置成本高，但安全性和自主性高；多數企業近年採用混合雲的方式，依資料類型和需要分別放置於公有和私有雲。

而依據使用者層級和服務提供類型雲端服務，又可分為基礎設施即服務(Infrastructure as a service, IaaS)、平台即服務(Platform as a service, PaaS)、軟體即服務(Software as a service, SaaS)；IaaS提供伺服器、儲存硬體等基礎設施主要服務對像為企業IT人員，PaaS提供軟體開發人員軟體開發平台，SaaS提供各種線上應用軟體供終端使用者使用(如Google document)。

二、搜索扣押問題

(一) 問題思考

隨著資訊科技的進步與發展，電腦與網路的使用及運用，在現代社會中越來越廣泛且普遍，人們藉此作為私人資訊、財務紀錄及其他資料的儲存或傳輸工具，伴隨而來的是利用電腦及網路犯罪而產生的數位化資料，在各式訟訴案件中作為證據之角色越來越重要，相關執法人員必須面臨如何取得儲存在電腦、隨身碟及外接硬碟等電子儲存裝置或在網路傳輸中的數位化資料之問題。其次如遇公司將網路購物平台、獎金制度、會員投資明細、公司財務帳冊等資料，委外儲存於資訊服務公司(IT業者)負責維護之雲端系統時，聲請搜索票前，應列入事先評估，且在填寫執行範圍時，應注意載明，包含搜索處所之「電磁紀錄及其延伸載體」，以免滋疑義。同時尚應留意萬一現場資料量，過於龐雜、網路頻寬又不足時，備選方案之預擬，避免搜索時間過長，同時確保

該保全之證據，均有最適解決對案。是以，儲存於雲端或由第三人持有之數位證據資料，該如何及時搜扣？能否於偵查階段透過通訊監察或調取票取得？搜索票與通訊監察如何區分適用？均應事先妥擬對策及應處作為，以周延搜索及完善查扣程序。

(二) 相關規定：

1. 搜索扣押：

搜索扣押數位證據之目的，在於取得儲存在電腦、儲存設備或網路中可為證據或得沒收之電磁紀錄，以利將來進行法律追訴，惟儲存於雲端裝置內之數位證據因牽涉第三人保管問題，其搜索扣押方式須有進一步之思考因應，茲討論如次：

(1) 原則—令狀：

在對數位證據進行搜索扣押時，最重要的考慮事項就是對於該搜索扣押客體即數位化資料，受處分人即該資料持有者或擁有者是否對其具有隱私權合理期待，故無論是該無形之數位化資料處於持有者或擁有者現在持有的狀態，或是在第三人搜索等非原資料持有者或擁有者所能掌控之情形，只要是該資料持有者或擁有者對該搜索扣押客體即數位化資料具有隱私權合理期待時，就應該受到隱私權之保護，故在搜索扣押前應先取得由法院核發之搜索票。

(2) 例外—無令狀：

實務上經常面臨到數位證據無法像一般實體物或



電磁紀錄的證據特定明確，無法事先查知搜扣標的範圍、數位證據置於何處或由何人保管，如於偵辦後知悉，為保全證據，可能適用無令狀搜索情形如次：

- A. 同意搜索：依刑事訴訟法第131之1條規定，經受搜索人出於自願性同意者，得不使用搜索票。惟其應注意同意搜索的範圍限定在當事人所表示之物體，且須一併注意當事人是否是自願性同意、是否具有同意權限、是否為適格之同意人；再者，第三人能否同意對儲存在電腦中的受搜索人所持有電磁紀錄搜索，取決於該第三人有無同意權限、有無對該電腦具使用或資料存取的權限，如該電腦內的特定儲存區域是第三人不得接觸或有當事人密碼始得進入存取，那麼該第三人就該部分不具同意權。
- B. 緊急搜索或逕行搜索：依刑事訴訟法第131條規定，有逮捕被告、犯罪嫌疑人或執行拘提、羈押，或追躡現行犯或逮捕脫逃人，或明顯事實足信為有人在内犯罪而情形急迫者得緊急搜索；另檢察官於偵查中確有相當理由認為情況急迫，非迅速搜索，24小時內證據有偽造、變造、湮滅或隱匿之虞者，得逕行搜索。而在電腦或網路犯罪案件中，由於儲存在電腦或其他電子儲存裝置的數位化資料相當脆弱，可能因為電腦或其他電子儲存裝置遭受撞擊或消磁而產生損害，亦可能因為簡單按鍵輸入指令或預設的電腦程式而銷毀資料，又儲存在網路上之

數位化資料，如網路聊天室所張貼的訊息，社群網站上的留言，很輕易的會被刪除或是隱藏，因此為了保全數位證據，避免遭受湮滅或竄改，在某些緊急情況下可能須無令狀搜索，惟須注意是司法警察人員如何確立有相當理由足認在上揭儲存媒介中之數位證據因有緊急情況需搜索，而不會侵害到資料所有者隱私權合理期待，此難有統一的客觀判斷標準，須視具體情形進行判斷。

- C. 附帶搜索：刑事訴訟法第130條規定，逮捕被告、犯罪嫌疑人或執行拘提、羈押時，雖無搜索票，得逕行搜索其身體、隨身攜帶之物件、所使用之交通工具及其立即可觸及之處所。故附隨於犯罪嫌疑人的合法逮捕行為之後，司法警察可以在無令狀的情形下執行對該受逮捕對象的身體及其可立即接觸之鄰近區域進行搜索。在一般案件下，多係檢視犯罪嫌疑人隨身攜帶皮夾內之物品、隨身攜帶之電話簿或公事包等，如司法警察係依法逮捕電腦或網路犯罪案件之犯罪嫌疑人，應另就其隨身可觸及之電腦、隨身碟、行動電話及其他電子儲存裝置執行附帶搜索，此部分適用應無疑義。

2. 通訊監察：

通訊保障及監察法第3條第1條所謂之「通訊」，包含了利用電信設備發送、儲存、傳輸或接收符號、文字、影



像、聲音或其他信息之有線及無線電信；郵件及書信；及言論與談話，且以有事實足認受監察人對其通訊內容有隱私或秘密之合理期待為限。故網路、網路言論及談話、郵件等透過電信設備之通訊，應受到該法的相關規範，惟須注意應符合該法第5條第1項中的重罪原則、必要性原則、及相當性原則，此外還要符合本法第11條的書面許可原則、第12條的一定期間原則等要件。另該法對於通信紀錄（同法第3-1條）於符合一定條件下允許以調取票（第11-1條）方式取得。一般而言，對於正在傳輸中之訊息，因具有即時性，若不立即取得可能會有消逝之虞，故須以通訊監察方式取得與犯罪有關之資訊，應無疑義。惟如犯罪資料不具即時性或屬過去式，例如：網路服務提供者經常會提供伺服器與儲存媒體給予使用者儲存資料，這些資料可能是文件的備份，亦可能是電子郵件經開啓後繼續留存，甚而使用者把相關文件或電子郵件刪除後，相關資料仍留在主機的待刪除文件中，如偵查機關因偵查犯罪須取得與犯罪相關之數位化資料或電磁紀錄，究應適用通訊監察書或調取票之規定？實務上即曾產生爭議⁷，尚待司法機關進一步研究討論。

⁷ 彰化檢警3年前查獲2名男子涉從事六合彩組頭，並以中華電信hiBox提供的雲端服務收發賭客簽單，但檢警向法院聲請「調取票」調取「接收傳真內容之影像」作為2名被告涉犯圖利聚眾賭博罪嫌的證據，法官認為「簽單圖像」屬於《通保法》所定義的實質「通信內容」，應向法院聲請「通訊監察書」才合法，故屬於違法取證，判2被告無罪確定。檢察總長為此提起非常上訴，最高法院認為確須統一法律見解，將於本月30日開庭調查，並邀3位法學專家出庭提供專業意見。〈蘋果日報107年4月3日〉

伍、對策與建議

一、明訂相關法令規範或解釋適用

多層次傳銷管理法第18條之「變質多層次傳銷」係為判別合法與非法多層次傳銷之主要依據，惟自公平交易法至多層次傳銷管理法以降，其判別標準均係以「合理市價」及「主要」為主，雖已於施行細則第6條規範「合理市價」及「主要」之認定依據，惟實務運作結果，在有同類競爭商品或服務者標的下，欲釐清傳銷商所得利潤來源，本有其難度，更何況非法集團擅以高科技產品、技術、能源、無形資產，甚或新興投資商品等市場上無同類競爭商品或服務者之情形，招攬會員（傳銷商），類似案件於個案認定時，易滋疑義。試以類本案情形來說明，商品本有價值，但贈品（如提供球權等權利）價值更高，極易驅使會員，為購買贈品而購物，如會員再無上下隸屬，且不以介紹他人參加為必要條件，此均與傳統變質多層次傳銷運作制度有別。類此案件之偵辦，為求執法審慎及嚴謹，必須多參酌相類之最高法院判決意見⁸，以為準據，再報請檢方，針對相關涉嫌事實及認事用法，逐一檢視，反覆辯證，再依辦案標準作業程序，儘速向法院聲請強制處分作為，始為正辦。誠所謂「天下武功，無堅不摧，唯快不破」。不過，日後立法或行政機關對於法令增修或相關規定解釋適用，如更為及時、明確，執法部門當更能即時應處，日新月異之新型態犯罪手法。

二、強化主管機關監督管理機制

依多層次傳銷管理法第6條，多層次傳銷事業於開始實施多層次

⁸ 最高法院106年12月28日，106年度台上字第3854號黃○洲等人違反銀行法案判決。



傳銷行為前，應檢具該條所列文件、資料，向主管機關公平交易委員會（下稱：公平會）「報備」。「報備」與「許可」或「核定」不同，「報備」僅係為將傳銷事業納入監督管理的對象，並非代表其所從事之傳銷行為或傳銷制度均為合法。惟多數民衆並不瞭解箇中差異，部分不肖傳銷公司更經常以取得「報備」作為宣傳利器，致使民衆信以為真，以為該公司所有傳銷制度均合法，凸顯「報備」制，實有待改進之空間。

根據公平會統計資料⁹，截至106年底，經報備實施多層次傳銷事業計339家，傳銷商總人數299萬餘人，106年營業總額約為886億元。其中，106年進貨成本未及20%計32.74%（約計110家，參附表），佣金支付比率高達50%以上者計22.41%（約76家，參附表），該等成本偏低或獎金偏高之廠商，疑似有違反「合理市價」及「主要」之虞，公平會身為主管機關，有必要適時主動展開行政調查。同時公平會如能即時強化資料審查及監督管理機制，於傳銷事業定期報送文件資料時，如發現制度設計有違法疑義，除應持續要求其補正及改善外，再將報備資料及疑義改善情形，公開揭露於該會網站專區，未改善者依規定裁處；另對准予備查之事業，如接獲民衆提供疑似違法情形，亦能主動展開調查，同時將涉嫌不法資料函送檢調單位偵處，將可提高實質監督管理效能。

⁹ 公平交易委員會107年8月，「106年多層次傳銷事業經營發展狀況調查結果報告」。

表 14 進貨(製造)成本占比之家數分布

單位：%(千元)

年別	平均比率(%)	總計	未及 10%	10%至未及 20%	20%至未及 30%	30%至未及 40%	40%至未及 50%	50%至未及 60%	60%至未及 70%	70%以上%
103 年	32.99	100.00	7.75 (122,991)	19.25 (1,604,673)	28.07 (6,407,160)	19.79 (4,433,893)	8.82 (6,267,125)	8.02 (1,396,241)	2.67 (4,492,232)	5.61 (95,484)
104 年	29.66	100.00	13.92 (92,952)	21.88 (4,149,377)	29.26 (5,026,206)	15.34 (5,212,249)	7.10 (6,683,499)	3.98 (134,444)	3.69 (112,628)	4.83 (2,359,668)
105 年	27.99	100.00	9.76 (62,106)	21.01 (3,853,418)	33.43 (7,866,786)	20.71 (3,191,811)	5.32 (5,946,418)	2.37 (127,138)	3.85 (3,488,348)	3.55 (129,220)
106 年	28.58	100.00	12.39 (276,406)	20.35 (4,840,159)	31.27 (5,211,384)	15.93 (4,987,195)	6.78 (5,239,573)	4.42 (1,654,357)	3.54 (2,508,394)	5.31 (610,462)

表 15 傳銷事業之佣(獎)金支付比率

單位：%(千元)

年別	平均比率	總計	未及 10%	10%至未及 20%	20%至未及 30%	30%至未及 40%	40%至未及 50%	50%至未及 60%	60%至未及 70%	70%以上%
103 年	35.02	100.00	10.43 (4,154)	13.64 (1,347,667)	19.79 (4,558,954)	22.46 (7,548,610)	21.93 (5,809,359)	9.63 (3,582,576)	1.34 (3,124,217)	0.80 (373,155)
104 年	36.18	100.00	12.78 (4,833)	9.38 (1,391,942)	19.32 (2,084,280)	23.58 (9,618,188)	21.59 (10,808,573)	9.09 (4,471,881)	1.99 (366,468)	2.27 (245,420)
105 年	38.87	100.00	9.76 (3,827)	8.88 (399,010)	17.75 (2,067,725)	25.74 (12,065,920)	21.89 (15,132,889)	11.24 (3,722,771)	2.37 (588,350)	2.37 (270,251)
106 年	40.79	100.00	9.73 (73,553)	9.44 (389,949)	15.63 (762,224)	22.12 (12,292,402)	20.65 (16,700,568)	14.45 (3,903,424)	4.42 (660,384)	3.54 (1,361,147)

三、設立「反非法吸金專線及網站」加強宣導並鼓勵檢舉

民衆會一而再被型態變異之吸金手段所蒙蔽，一部分除己身貪念使然，另一部分主要原因仍係民衆不熟悉法律規定，不知道該行為已觸法，或者因與專業投資理財間之資訊不對稱，而參加了自己根本不瞭解之高科技投資。因此，如能比照反詐騙專線165設立「反非法吸金專線及網站」，及時傳遞民衆正確投資觀念，提供專業諮詢及疑義詢答服務，並受理檢舉，相信有助於解決民衆資訊不對稱問題、減低吸金危害規模，進而預防非法吸金案件發生。另外，涉世未深之年



輕族群以及學生亦容易成為吸金招攬對象，故而宣導亦應從學校教育著手，在國、高中職至大學的受教環境中，透過學校、老師、專業人士等宣導社會非法吸金偵辦案例，加強灌輸對非法吸金犯行的認識，避免日後遭吸金騙取財物，進而透過年輕學子傳遞正確觀念予家庭長輩，往下扎根、向上結果，長久以往，相信終能杜絕吸金犯罪。

四、增訂數位證據搜扣規定

現行刑事訴訟法對搜索扣押數位證據之法律依據，係以「電磁紀錄」處理，就遠端儲存裝置（如雲端）等則多以在搜索票內加註「延伸之載體」作為涵蓋。惟實務上數位證據之概念遠比電磁紀錄更為廣泛且多元，電磁紀錄係儲存於相關電腦設備中之紀錄，數位證據則泛指以無形的數位化資料儲存在電腦等儲存裝置或網路系統傳輸中，但不限於供電腦處理之紀錄，如：網路通訊封包等，故如以現行對搜索扣押電磁紀錄之方式並無法完全適用在數位證據之取得上，建議參酌國外數位證據鑑識及取證相關規定，修正現行刑事訴訟法，或訂定數位證據獨立之搜扣規範，以符合正當法律程序。尤其在犯罪者以雲端儲存犯罪事證時，因資料量龐大不及下載扣押時，得命受扣押處分者為必要之協助；或得以書面命令之方式要求雲端服務提供者、維護提供商或網路通訊業者協助，如此始能解決實務上面對數位證據或電磁紀錄之取證問題。

陸、結語

隨著非法吸金之行為態樣多元化，偵辦吸金犯罪於法令面及技術面均面臨多方考驗。在法令適用上，除須注意銀行法第29條、第29條之1構成要件外，尚須注意有無牽涉其他法令規定，包括：多層次

傳銷管理法第18條（以多層次傳銷方式經營者）、刑法第339條（投資標的涉詐偽者）、證券交易法第20條（以有價證券吸金者）、電子支付機構管理條例第44條（以點數儲值交易吸金者）、公司法第19條（未經設立登記經營公司者）及洗錢防制法第2條（掩飾、隱匿特定犯罪所得）等；而在蒐證技術上，網路蒐證、雲端查扣、投資標的清查、虛擬貨幣金流、甚至跨國集團犯罪等，在在均考驗偵辦人員科技蒐證及資金清查的能力。因此，偵辦多元化、新型態之吸金犯罪，偵辦單位人員除應精進自身專業知識及偵辦效率外，尚有賴立法、行政及司法三單位相互結合，從法制面、政策面、執行面、社會現實面、人性面及宣導面等進行不同程度的防範機制，以提升防制及偵辦的具體成果。國家經濟發展及社會資本累積不易，惟有在金融市場自由化及維持整體金融秩序間取得衡平，宣導建立民衆正確投資觀念，方有助於維持安全投資環境，保障人民財產安全，穩定國家創新發展根基。

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Foreword

In 2018, because of China–United States trade war, U.S. Federal Reserve raising interest rates, and UK's withdrawal from the EU, countries worldwide experienced economic stagnation and international financial markets and stock markets of many countries fluctuated greatly. To keep prices and the domestic financial markets stable, the Central Bank of the Republic of China decides to adopt the monetary easing policy to cope with global economic and trade instability.

In Taiwan, for a long time, it has been being glutted with idle money, insufficient in private investment. In addition, it was volatile in the stock market in this year. Accordingly, various economic crimes are caused easily. The Bureau is primarily responsible for investigating and preventing major economic crime, securing a sound development of the stock market, maintaining the financial order, and ensuring the legality of companies' operations. In terms of corporate corruption, the Bureau not only rigorously cracks down stock market price manipulation, insider trading, false financial reporting, breaching of trust, and other stock market-related crime but also actively works on investigating financial institution personnel corruption, corporate asset embezzlement, and infringement of trade secrets. At the same time, the Bureau also puts emphasis on telecommunications frauds, illegal fund-raising,

underground banking, and other financial crime causing public concern and many people a big fortune. In addition, the Bureau is also involved in investigating adulterated foods and drugs, which is related to our everyday living and health. In 2018, the Bureau investigated a total of 1,051 cases of economic and general crimes and 4,224 suspects, both reaching record highs and involving a total of NTD 240,430,936,536.

In view of the cross-border and organization-based tendency of economic crimes, the law enforcement department of the government has aligned with the international community for reciprocal judicial collaboration and information exchange while steadily enhancing law enforcement effectiveness by including the administrative supervision and contact platforms of related government agencies. All of these measures demonstrate Taiwan's determination and action in complying with the norms and regulations of international organizations. The Asia/Pacific Group on Money Laundering (APG) visited Taiwan from November 5 to 16, 2018 for the third round of on-site evaluation. To achieve good evaluation result, the Bureau has collaborated with the Money Laundering Prevention Office of the Executive Yuan starting from the beginning of 2017 and complied with its policy and instructions. The Bureau has invested in manpower and resources to comprehensively review law enforcement results and matters to be enhanced in recent years to strengthen and improve related measures. According to Taiwan's National Money Laundering and Risk



Assessment Report, there is a lack of corporate information transparency and an abuse of corporation for crimes. As a result, the Bureau has put extra effort into investigating false capital investigation and other corporate crimes to prevent the use of companies and businesses as a channel for money laundering or false transactions, credit fraud, deception for unlawful gain (fraud), money laundering and other types of crimes. In 2018, a total of 944 companies were investigated at the same time for false capital investigation, significantly reducing the misuse of corporations while increasing corporate transparency. Because underground banking for money laundering involving crime proceeds can sabotage the financial order, the Bureau has collaborated with Taiwan High Prosecutors Office to implement two simultaneous actions cracking down underground banking. These actions have uncovered a total of NTD 23,516,869,300 of illegal banking money, seized and frozen NTD 192,129,431 of proceeds of crimes, and blocked the use of underground banking for money laundering and the transfer of crime proceeds overseas. The Bureau in the on-site evaluation has provided the panel comprehensive and concrete descriptions of Taiwan's efforts in carrying out investigation, linking to and using related databases, checking and tracking illegal funds, seizing crime proceeds, and applying financial intelligence unit (FIU) information to combat crimes with a high money laundering risk.

In the future, the Bureau will continue to closely collaborate

with both the public and the private sectors in investigating major economic crimes. Meanwhile, the Bureau will also put extra effort in disseminating the importance of economic crime prevention to reduce the occurrence of fraud. In addition, the Bureau will promote cross-strait as well as cross-border crime fighting and related collaboration for justice and righteousness. The Bureau welcomes feedbacks from all sectors so it can excel in the prevention and control of economic crimes and meet social and public expectation.



Weng-Jong LEU
Director General
September 2019



Editorial Notes

1. Purpose

This Annual Report compiles data and information related to activities against economic crimes that were performed by the Bureau during the year 2018. Statistics have been compiled and analysis performed, and are used to study the causes of crimes, understand the occurrence of crimes, and prepare corresponding measures. Two articles that show our staff's research activities are also included in this report for reference.

2. Contents

- (1) This Annual Report is divided into four parts: Part One briefly introduces the organization structure; Part Two presents an overview of our work; Part Three concerns future operations; and Part Four presents research reports (not included in the English version). Data, such as percentages and rates of variation, is also included. Charts and tables are used according to types and time to provide a complete presentation. The purpose is to discuss the past and to study development trends.
- (2) Figures in this Annual Report are compilations of data concerning economic crime-related investigation and prevention

work performed by the Bureau in the past year. Should there be any discrepancy with previously published statistics, the data provided in this Annual Report shall take precedence.

3. Annotations

- (1) In this Annual Report, enumeration units are the following: solar calendar for year, case for case numbers, person for numbers of suspects, New Taiwan Dollars for amount, kilograms or grams for weight, or as otherwise specified in specific circumstances.
- (2) All percentages used have been rounded off to the second decimal place.
- (3) Connected cases, for the convenience of compilation, are categorized here by major offense. Special cases, if any, are annotated with explanations.
- (4) The meaning of symbols used in Graphs and Tables:
 - Means no data, or data unknown.
 - NA means calculation not available.
- (5) Figures on cases of economic crimes in this Annual Report include cases where the number of victims and the amount involved do not meet the definitions in the Special Notes for Serious Economic Crimes Investigated by Prosecutors Offices set forth by the Ministry of Justice (MOJ) and the Recognition Guidelines for Serious Economic Crimes of the Ministry of



Justice Investigation Bureau (MJIB), as well as the cases submitted from the Bureau to the local prosecutors' office. Therefore, there are differences between the figures on economic crime cases as tallied by the MJIB and the statistics of the MOJ or other government agencies.

- (6) Major cases in this Annual Report refer to cases sent to the public prosecutors' office for investigation and ended up being prosecuted, getting deferred prosecution, or applying for summary judgment.
- (7) The statistical analysis of various types of crimes is made based on cases investigated and handed over by the Bureau only.
- (8) The "percentages" listed in tables and charts of this Annual Report are calculated using 2018 as the base year. "Rate of Change" is calculated as follows: $\text{Rate of Change} = [(\text{Current Period} - \text{Previous Period}) / \text{Previous Period}] \times 100\%$.



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2018 THE PREVENTION AND INVESTIGATION OF ECONOMIC CRIME ANNUAL REPORT



Part One /
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 Ministry of Justice Investigation Bureau (MJIB) is in charge of

preventing serious economic crimes according to Article 2 Paragraph 5 of the Organic Act of the Investigation Bureau¹, Ministry of Justice; on the basis of Article 3 of the Ordinance, the “Economic Crime Prevention Division” was established in the MJIB.

II. Overview of the Organization and Business

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

¹ Based on Article 2 of MOJ Investigation Bureau, the roles and responsibilities of the Bureau include the following: (1) Prevent domestic violence within the country, (2) prevent foreign invention, (3) prevent national secrets from disclosure, (4) prevent corruption and investigate any matters related to corruption during elections, (5) prevent major economic crimes, (6) curtail drug prevalence, (7) anti-money laundering, (8) prevent cybercrime and handle information security forensics and safety, (9) prevent organized crimes and related matters,. (10) investigate national security (11) prevent espionage for public agencies, coordinate and educate citizens about the risk, (12) coordinate and connect with internal/external agencies for any investigation work that requires international collaboration, (13) collect, complete filing and analyze criminal activities cross-strait as well as political environment, (14) investigate domestic security and crime presentation, (15) support the technologies for chemistry, administration, physics and forensics, (16) support information surveillance and evidence collection equipment, (17) manage the properties, administration, filing, accounting etc., (18) promote the work of the Bureau, manage an open channel for reporting, manage request for visits, connection with new agencies, services to the citizens and any other public affairs, (19) review the conduct of investigators, and supervise the investigation, and (20) work on investigation delegated by senior leadership regarding national security and national interest to prevent espionage.



general crimes, as well as prevention and investigation of crimes.

The organization of the Economic Crime Prevention Division is as follows: one director, who oversees the business of the Division; and two deputy directors, who assist the director in handling general business. The Division has four sections, the Crime Prevention Section, the Enterprise Anti-Corruption Section², the Crime Investigation Section, and the Cross-Strait Affairs Section³. Separately, they take charge of the following operations:

- 1 Planning, directing, coordinating, and evaluating preventive measures for serious economic crimes;
- 2 Planning and executing preventive approaches towards serious economic crimes;
- 3 Investigating, directing and evaluating investigation of serious economic crimes;
- 4 Guidance and review of detection, investigation of corporate corruption cases;
- 5 Comprehensive international criminal affairs and capture of fugitives abroad;

² According to the order given by Executive Yuan, The Bureau established an “Enterprise Anti-Corruption Section” on July 16, 2014, and actively works on the prevention of serious economic crimes.

³ Based on the official letter from the Bureau No. 10406500210 on January 7, 2015, the “Outlaw Arrest Section” has been changed to “Cross-Strait Affairs Section” to take care of administration work for fugitives from Taiwan to China, Hong Kong and Macau as well as combating crimes for both sides. As for work related to actual arrest, it has been shifted to the Bureau’s International Affairs team. This change took effect on January 16, 2015.

- 6 Secretarial cooperation in cross-strait crime fighting;
- 7 Information exchange and cooperative investigations in the fight against cross-strait economic crime;
- 8 Editing of Annual Report and procedural handbooks, data filing, and management;
- 9 Other relevant actions in the prevention of economic crimes.

III. MJIB Recognition Guidelines for Serious Economic Crimes

In line with the socio-economic conditions and tendencies in criminal activities, Economic Crime Offenses and Criteria have undergone amendments since first being promulgated by the MOJ on October 17, 1980. It was further amended on January 13th and September 4th of 1987, October 8th of 1994. As of August 26, 2004, the MOJ amended it to “Notes for Investigation Agencies on Major Economic Crime Offenses” and in this amendment, the major economic crime offenses are categorized by two categories: Category 1 includes crime offenses involving more than 50 million NTD, or when more than 50 persons are victims. Category 2 refers to offenses by people who violate economic regulations or damage the order of the society with improper behavior that leads to serious problems. These serve as guidelines for prosecutors to swiftly take on serious economic crime cases. According to the above notes promulgated by the MOJ,



the Bureau promulgated “The Recognition Guidelines for Serious Economic Crimes of the Ministry of Justice Investigation Bureau (MJIB)” on October 13, 2004, and amended on January 14, 2009. It was amended again in 2018 to align with changes in Article 114-2 of Court Organic Act and in related economic criminal laws. The new version promulgated on October 1, 2018 is presented below:

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

- (1) Offenses as stipulated in Article 339 of 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.

Criteria for determining offenses mentioned above pertaining to the number of victims and dollar amounts vary by the socio-economic conditions of the areas that fall under the jurisdiction of respective public prosecutor offices:

- (1) For Public Prosecutors Offices in Keelung, Taipei, New Taipei, Shilin, Taoyuan, Taichung, Tainan, Kaohsiung and Chiaotou, it is having the number of victims reaching over 50 or the dollar amount involved exceeding NTD 20 million;

- (2) For districts other than those listed above, it is having the number of victims reaching over 30 or the dollar amount involved exceeding NTD 10 million.
2. The following offenses are identified as serious economic crimes, provided damages to interests protected by the law exceed NTD 2 million:
 - (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 Articles 201 and 202-1 of the Criminal Code;
 - (3) Offenses as stipulated in Articles 339-1 to 339-4 of the Criminal Code;



- (4) Offenses as stipulated in Articles 13-1 and 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 in Paragraph 1 of Article 58 of the Financial Holdings 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;
- (14) Offenses as stipulated in Article 167, 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 Assets 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 in Paragraph 1 of Article 149 of the Consumer Insolvency Proceedings.
4. Other offenses of a serious nature that violate economic control regulations or use illegal practices to disrupt social and economic order.



2018 THE PREVENTION AND INVESTIGATION OF ECONOMIC CRIME ANNUAL REPORT



Part Two / *Performance Overview*



I. Convening of Inter-Agency Meetings on the Implementation of Economic Crimes Prevention

The 131th Inter-agency Meeting on Execution of Economic Crime Prevention was held on October 25, 2018 with the following important tasks accomplished:

1. Measures Taken for Prevention of Economic Crimes

(1) Fair Trade Commission, Executive Yuan

The Commission handled two cases involving violations of the Fair-Trade Act forwarded by MJIB, investigating 17 cases sent by letter to MJIB.

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

For the third round of mutual evaluation of the APG, the Bureau will continue referring illegal fund-raising and underground banking cases reported by the public to MJIB for investigation.

(3) FSC Securities and Futures Bureau (SFB)

Among the more than 60 cases referred to MJIB by the Securities and Futures Bureau between January and September, 2018, initial coin offering (ICO) was involved in numerous

of these cases. SFB will set up ICO-related management regulations in June 2019, and in view of the various ICO types and the complexity of the associated laws and regulations, SFB will collect information from countries worldwide, reviewing suggestions from various sectors, and proposing a system for lifting the ban on and managing ICO.

(4) FSC Insurance Bureau

Supervised by the Insurance Bureau, the Insurance Anti-Fraud Institute holds an insurance crime prevention seminar every year. The 2018 seminar was held from December 5 to 7, 2018 and professionals and experts, including judges and prosecutors, organizations from all relating fields, including MJIB, Criminal Investigation Bureau, Agency Against Corruption, National Fire Agency of Ministry of the Interior, Taiwan Insurance Institution, Motor Vehicle Accident Compensation Fund, and Financial Ombudsman Institution, and supervisors in charge of insurance claims from property and life insurance sectors attended this seminar presenting insurance crimes related reports and participated in a comprehensive discussion aiming to help law enforcers understand the types insurance crimes nowadays and insurance practice related issues in order to enhance their anti-insurance crime collaboration.

(5) FSC Financial Examination Bureau (FEB)



The Financial Supervisory Commission and subordinating organizations and Anti-Money Laundering Division (AMLD) of MJIB (Financial Intelligence Units, FIU) have established an information sharing system for closer collaboration.

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

From November 2017 to October 2018, the Bureau of Consular Affairs invited related overseas embassies according to requests from MJIB to use an appropriate channel to track and apprehend Yeh and another six wanted. Moreover, according to letters from MJIB, Chen's warrant is withdrawn.

(7) Department of Commerce, Ministry of Economic Affairs (MOEA)

MJIB handled false inspection cases violating Article 9 of the Company Act, and the MOEA worked on reviewing and photocopying files from the company registration archive and referred cases to MJIB for handling.

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

- (a) To implement the Executive Yuan's strategies announced on March 16, 2018 in response to China's offer of 31 professional and economic incentives to Taiwanese citizens, the Trade Secrets Act is amended to include the

system “Protective Order to Confidential Information in Investigation,” and the draft has been fully reviewed by the Economic Affairs Committee, the Judiciary Committee, and Organic Laws and Statutes Committee on May 24. It is now waiting for political parties' negotiation before its Second and Third Readings. The Executive Yuan has given priority to promote this bill.

- (b) To enhance judiciary personnel's professional competence for investigating and reviewing trade secret cases, the Intellectual Property Office on April 17 and 18, 2018 collaborated with the Ministry of Justice and AIT for holding “Trade Secret Legal System Operating Practice Seminar” focusing on the US's trade secret protection investigation practice. Judiciary personnel in Taiwan and judges, investigators and prosecutors from the US attended this seminar to discuss and share their experiences in terms of “trade secret infringement determination,” “digital identification and investigation of trade secret cases,” and “computing trade secret value and compensation for damage.”
- (c) To assist companies in building a trade secret protection system and to use the interpretation form to help investigation personnel investigate trade secret cases



effectively, the Intellectual Property Bureau held three sessions of 2018 corporate trade secret reasonable protection measure seminar in Taipei, Taichung, and Tainan on May 4, June 8, and June 29, 2018 respectively in collaboration with Taiwan Trade Secret Protection Association (TTSP). This seminar presented the trade secret case interpretation table and related investigation practice as well as reasonable trade secret protection practice. Participants in the seminar exchanged information with companies, discussed zealously, and provided positive feedback.

- (d) To assist judiciary personnel in understanding the current condition and the dynamics of the industries and in establishing channels for communications and information exchange with the industries for investigation and hearing of trade secret cases, three sessions of practice-oriented seminars were held on July 5, 10, and 20, 2018 in Hsinchu, Taichung, and Kaohsiung respectively. A total of 150 people including judges and prosecutors attended the seminars.
- (e) To enhance the professional capacity of law enforcers in charge of intellectual property infringement cases, four sessions of Intellectual Property Right Seminars

(Beginner, Intermediate, and Advanced) were given from July 2 to 27 2018, and both MJIB and the National Police Administration of the Ministry of the Interior dispatched their personnel to attend the seminars.

(9) Department of Prosecutorial Affairs, MOJ

For APG's third round of mutual evaluation, agencies were asked to collaborate and to implement the following matters:

- (a) The evaluators pay attention to the data collection, analysis, distribution, and feedback mechanisms for suspicious transaction reports (STR) and cash transaction reports (CTR). The financial information center was asked to reinforce immediately and to update related content and data.
- (b) Regarding the analytical capacity and efficacy of information distribution of the financial information center, and there is still room for improvement, especially in terms of the competence of analyzers, the objectiveness of the analysis tools, and the general professional capacity.
- (c) For related departments and law enforcement agencies, there should be a comprehensive application and the feedback mechanism for information acquired from the financial information center.



(d) For forfeiture of proceeds of crime for tax and smuggling crimes, although most of the proceeds from tax evasion were forfeited by the competent authority as the administrative penalty, they cannot be counted as proceeds of crime. The execution of forfeiture of proceeds of crime for this type of crimes indeed needs some improvement.

(10) Taiwan High Prosecutors Office

Underground banking is rampant and it has been used for laundering proceeds of crime, disturbing the financial order. As a result, Taiwan High Prosecutors Office from September 15 to 20 and September 21 to 30, 2018 initiated two underground banking combating activities, obtaining great results. Assistance from the Investigation Bureau, the National Police Administration, and the Criminal Investigation Bureau are appreciated.

(11) Police Affairs Agency, Ministry of Internal Affairs

To enhance the performance in the preparation meeting of APG's mutual evaluation, the National Police Administration has enhanced its ability to answer questions and to present case reports to show the agency horizontal collaboration results. In terms of written information, the priority is on money laundering, telecommunications fraud, intellectual property infringement, and the new forfeiture and confiscation system.

(12) National Immigration Agency, Ministry of the Interior

Update on Investigation of Major Economic Crimes (including corruption):

- (a) 1,238 security cases were listed.
- (b) 1,110 security cases were seized.
- (c) A total of 56 criminals were extradited from overseas (including Hong Kong and Macau).
- (d) Arrested a total of 347 people at international airports and ports.

(13) Ministry of Justice Investigation Bureau (MJIB)

A summary of cases referred for investigation from January to August 2018 is as follows:

- (a) A total of 667 cases of economic crime and general crime have been referred; the amount of money involved in these cases reached NTD 152,767,070,000 and 2,235 suspects were referred to Prosecutors Offices.
- (b) Various types of fraud: 114 cases.
- (c) Corporate corruption crime: 84 cases.
- (d) Raising illegal capital funds: 47 cases.
- (e) Investigated infringement of intellectual property rights:
 - (i) Trade Secrets Act: 19 cases.
 - (ii) Copyright Act and Trademark Act: 16 cases.
- (f) Arrested fugitives: 3 people for 3 cases were arrested.



2. Presentation of Special Reports

Analysis of the use of financial information by tax and smuggling crime and planning (proposed by MJIB)

II. Prevention of Economic Crime

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

1. Data Collection and Analysis

Our field offices collect all types of industrial and commercial information via an integrated information platform, which is subjected to analysis and distribution, or is provided to internal sectors and fieldwork teams. We also closely monitor domestic businesses or individuals that engage in irregular practices and illicit activities, in order to find information in a timely fashion. This year, a total of 457 cases of information verification and related information dissemination were held. We also gathered intelligence on 854 cases of various financial and operational abnormalities in industry and business and of possible illegal activities. We performed 61 special cases. (For details, please see Tables 2.01, 2.02 and Graph 2.01)

Table 2.01 Statistics of Economic Crime Prevention Efforts in 2018

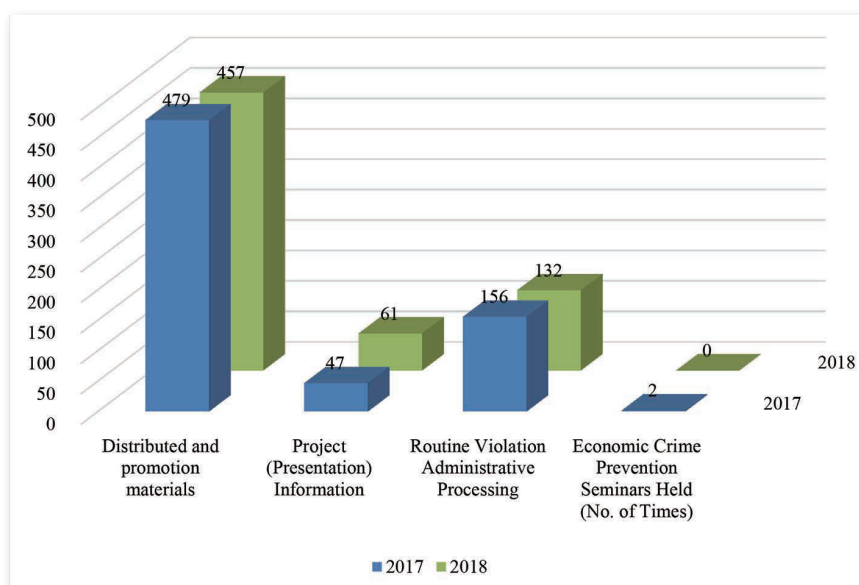
Unit: Cases

Item Month	Distributed and promotion materials	Project (Presentation) Information	Routine Violation Administrative Processing	Economic Crime Prevention Seminars Held (No. of Times)
Total	457	61	132	0

Table 2.02 Statistics of Economic Crime Prevention Efforts over the Past 2 Years

Unit: Cases

Item Year	Information Collection		Routine Violation Administrative Processing	Economic Crime Prevention Seminars Held (No. of Times)
	Distributed and promotion materials	Project (Presentation) Information		
2017	479	47	156	2
2018	457	61	132	0

Graph 2.01 Comparison of Crime Prevention over the Past 2 Years



2. Preparing Special Reports for Reference

- (1) In view of new crime patterns, the Bureau produced special reports on corporate corruption, telecommunications fraud, major food safety issues, and crime against public goods. Field offices were instructed to study and prepare special reports about current situations, systems and responsive actions. These reports are used as a reference for government authorities to take preventive actions against potential crimes. Excellent and good works were chosen for the year and presented on the Bureau's website to be referred to for crime prevention.
- (2) The Bureau compiled and printed the “2018 Compilation of Special Reports” (37 chapters in total), which is distributed to field offices in order to improve professional knowledge and investigative techniques amongst staff.

3. Discovering Problems and Taking Preemptive Measures

The Bureau filtered out a total of 3,201 companies and corporations that had a problem with overly large numbers of bounced checks. After investigation, the Bureau assigned fieldwork teams to investigate 60 companies. Moreover, the Bureau also delved deeply into companies that had incurred huge losses or financial crises. If they were found to be involved in malicious bankruptcy or organized fraud, the Bureau proceeded with handing over to the field units for evidence collection and investigation to uphold economic

development order.

4. Experience Sharing and Establishment of Contact Windows

In order to establish partnerships with enterprises to jointly combat enterprise corruption, improve internal audit and control, assist enterprises in preventing and blocking insiders, and protect trade secrets, MJIB has successively visited such enterprises or industrial/commercial groups including Hua Nan Financial Holdings, Taiwan High Speed Rail, Phison Electronics Corp., Lumosa Therapeutics Co., Ltd., and other TWSE-listed and OTC-listed companies as well as Hsinchu Science Park and other national business/industrial groups to discuss the topic of “Collaboration between MJIB and Private Sectors to Combat Corporate Corruption” , with 295 meetings featuring the “Enterprise Anti-Corruption Experience Exchange. “More than 571 companies and a total of 19,342 representatives have attended the meetings. Meanwhile, MJIB also instructed its field offices/stations to actively establish “Enterprise Anti-Corruption Contact Windows” with local enterprises and industrial/commercial groups to be able to build trust, engage in in-depth cooperation with enterprises, attain advance prevention efforts, achieve in-time discovery, and accelerate investigation performance.

5. Notifying Responsible Authorities for Administrative Action

(1) This year, the competent authorities have punished 132 cases



of companies referred to them because of abnormal company operations or commercial activities or violation of related financial administrative laws and regulations.

- (2) For tax evasion cases detected from investigation, they were brought to the tax collection agency for handling. There was a total of ten tax evasion cases, and among them, there were four business tax evasion, three personal income tax evasion, and three business income tax evasion, and the total penalty added up to NTD 213,399,820.

6. Professional seminars for enhancing skills

In January 2018, “seminar on enhancing telecommunications fraud cases investigation practice” was held, and 170 staff members from the Bureau attended the training to improve their professional capacity for investigating this type of crimes. In July 2018, “economic crime prevention training seminar” was held to train the special agents of the Bureau's field offices responsible for investigating major economic crimes (a total of 100 people, including unit chiefs, assistant special agents in charge, section chiefs, etc). This one-week intensive training was held lecturing practical experiences to enhance case investigation skills. Prosecutors were invited to give lectures on offshore paper companies fund investigation and related case investigation practice to teach related personnel the major trends of economic crimes and key components of these crimes so they can

use the knowledge on maintaining economic and financial order and protecting the public's right.

III. Criminal Investigations

Among the investigations that the Bureau has completed this year, we have referred 1,051 cases, with 4,224 suspects and the amount of money involved in these cases reached NTD 240,430,936,536. Among all these cases, economic crime accounts for 850 cases(including 117 cases of corporate corruption), with 3,744 suspects and the amount of money involved in these cases reached NTD 240,124,136,019. General crime accounts for 201 cases, with 480 suspects and the amount of money involved in these cases reached NTD 368,000,517. We have seized 4 suspects of 4 cases with suspects still at large; 1 case for international cooperation, with 1 suspect. (For details, please see Table 2.03, 2.04 and Graphs 2.02 and 2.03)



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Table 2.03 Statistics of Investigated Economic and General Crime Cases over the Past 2 years

Type of Cases		2018			2017		
		No. of Cases	No. of Suspect	Underlying Amount (dollars)	No. of Cases	No. of Suspect	Underlying Amount (dollars)
I. Economic Crime Cases	Total	850	3,744	240,124,136,019	775	2,395	313,241,338,472
	Fraud						
	Subtotal	160	644	17,164,298,161	152	519	31,208,855,740
	Loan fraud	20	107	2,493,641,270	13	43	27,133,262,094
	Foreign trade fraud	2	5	107,755,816	3	5	31,146,641
	Fraudulent bankruptcy	0	0	0	2	3	89,365,000
	Fraudulent close down of private loan associations	0	0	0	3	5	55,498,300
	Real estate fraud	5	10	624,888,614	5	8	545,517,168
	Negotiable instruments fraud	5	19	4,465,218,383	4	17	99,735,200
	Investment fraud	29	91	2,697,904,456	26	58	821,118,740
	Credit Card fraud	0	0	0	2	20	109,953,777
	Advertisement fraud	1	1	1,650,000	0	0	0
	Tax refund fraud	2	13	3,394,279,072	1	21	35,410,089
	Insurance fraud	4	13	46,747,254	0	0	0
	Cyber fraud	3	4	20,999,700	2	1	1,400,000
	Health insurance fraud	21	76	97,969,925	15	114	181,407,839
	Telecom fraud	12	113	55,586,195	2	27	16,219,949
	Subsidy fraud	19	88	1,066,256,742	NA	NA	NA
	Daily commodities fraud	8	26	362,502,251	NA	NA	NA
	Others	29	78	1,728,898,483	74	197	2,088,820,943
	Embezzlement						
	Subtotal	48	68	4,253,345,681	46	81	13,113,667,070
	General embezzlement	3	4	261,289,000	5	7	64,183,043
	Embezzlement involving public interest	8	10	278,810,814	5	5	4,198,070
	Business embezzlement of emptying out assets	13	24	1,931,714,192	13	30	12,216,848,887
	General business embezzlement	24	30	1,781,531,675	23	39	828,437,070
	Breach of Trust						
	Subtotal	22	62	776,844,491	43	118	8,543,462,683
	Breach of trust of emptying out assets	15	52	741,753,153	21	61	1,866,381,969
	General breach of trust	7	10	35,091,338	22	57	6,677,080,714
	Usury	3	8	165,410,000	4	6	604,314,798
	Smuggling	5	8	24,404,007	11	32	122,067,575
	Violation of Tax Collection Act	17	83	3,543,782,690	13	27	1,148,828,196
	Counterfeit /Alteration of Currency or Valuable Securities						
	Subtotal	3	4	44,080,000	3	4	36,945,100
	Counterfeit /Alteration of Currency	0	0	0	1	1	7,600
	Counterfeit /Alteration of Valuable Securities	3	4	44,080,000	2	3	36,937,500
	Violation of Tobacco and Alcohol Administration Act	9	10	20,550,000	7	8	42,000

Type of Cases			Year	2018			2017		
				No. of Cases	No. of Suspect	Underlying Amount (dollars)	No. of Cases	No. of Suspect	Underlying Amount (dollars)
I. Economic Crime Cases	Violation of Banking Act	Subtotal	103	462	84,623,749,238	97	508	162,720,756,072	
		Raising Illegal Capital Funds	61	352	43,013,891,409	55	317	45,153,683,212	
		Unauthorized Operation of Remittance and Acceptance	35	75	40,933,474,723	33	95	109,856,571,413	
		Breach of trust by financial personnel	3	7	92,048,832	5	14	547,452,870	
		Fraud against financial institutions	3	22	583,800,000	2	32	1,035,438,164	
		Illegal proceeds received by financial personnel	1	6	534,274	1	20	5,084,000,000	
		Illegal loan released by personnel of financial institutions	0	0	0	1	30	1,043,610,413	
		Others	0	0	0	0	0	0	
	Infringement of Intellectual Property Right	Subtotal	18	26	1,786,985,827	39	53	325,894,961	
		Violation of Trademark Act	13	17	189,327,265	28	32	60,509,910	
		Violation of Copyright Act	5	9	1,597,658,562	11	21	265,385,051	
	Violation of Trade Secrets Act		24	68	100,706,290,014	23	50	69,781,200,947	
	Violation of Securities & Exchange Act		86	337	20,720,251,009	104	429	21,767,439,508	
	Violation of Futures Trading Act		35	102	3,801,342,013	32	72	1,235,628,906	
	Violation of Insurance Act		2	2	1,771,140,000	0	0	0	
	Violation of Securities Investment Trust and Consulting Act		15	16	24,015,180	7	9	170,578,000	
	Violation of Business Entity Accounting Act		8	15	148,674,392	5	6	25,745,734	
	Violation of Company Act		276	1,804	367,875,000	162	379	533,372,057	
	Offenses against Agriculture, Industry, and Commerce		9	10	105,916,076	15	48	181,949,685	
	Violation of Multi-Level Marketing Supervision Act		5	9	15,182,240	3	12	1,633,480,614	
	Others/ Financial Crimes		2	6	60,000,000	7	32	10,618,826	
	II.General Crimes			201	480	306,800,517	175	507	221,704,321
		Documentary forgery		51	230	2,670,141	46	296	66,333,855
		Controlling Guns, Ammunition and Knives Act		3	5	0	7	11	0
		Violation of health regulations		130	225	274,127,976	109	185	154,279,089
		Violation of disease control regulations		1	1	0	2	2	0
	Violation of personal privacy		2	4	0	2	2	1,090,977	
	Violation of environmental protection regulations		12	12	2,400	4	4	0	
	Others/ General		2	3	30,000,000	5	7	400	
III.Tracking and Apprehension of Fugitives Abroad			4	4	0	11	11	0	
	Apprehension through Extradition		4	4	0	10	10	0	
	Surrender under Persuasion		0	0	0	1	1	0	
	Apprehension with Assistance		0	0	0	0	0	0	
	Others/ At large		0	0	0	0	0	0	
IV. Escort back Cases			0	0	0	0	0	0	
	Criminal extradition assistant		0	0	0	0	0	0	
V.Broadening International Cooperation			1	1	0	2	4	0	
	Criminal Repatriate and investigation		0	0	0	0	0	0	
	Execution of mutual judicial assistance agreement		1	1	0	2	4	0	
	Assisted investigated cases consigned by a foreign court		0	0	0	0	0	0	
Total			1,056	4,229	240,430,936,536	963	2,917	313,463,042,793	



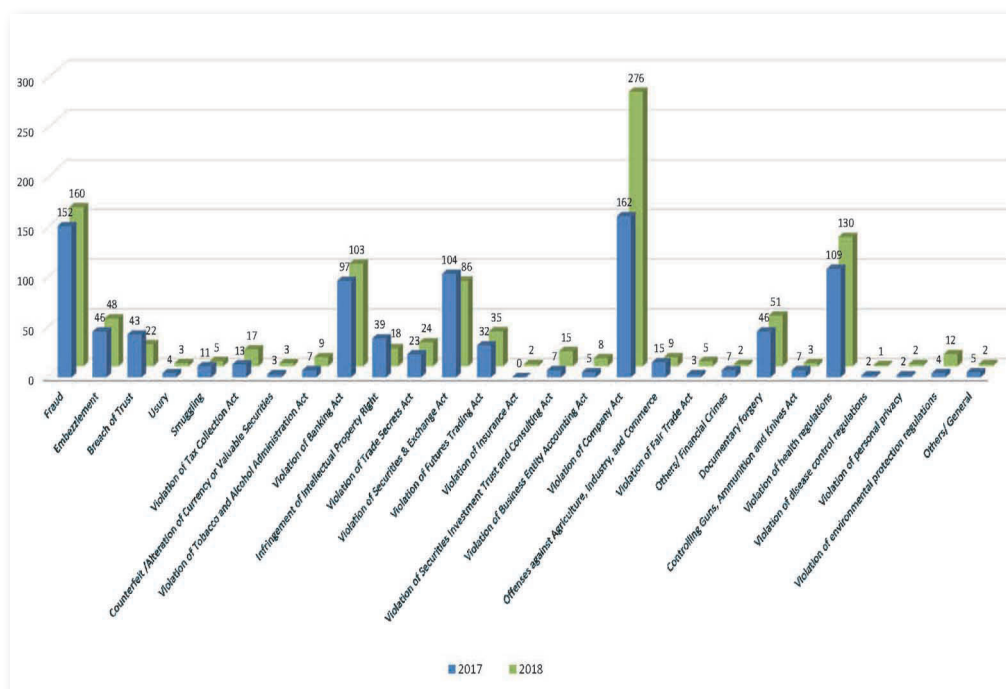
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**Table2.04 Comparison of Statistics of Economic and General Crime
Cases Investigated over the past 2 years**

Crime	Year		2018				2017				Compare to last year	
	No. of Cases	No. of Suspect	No. of Cases % (Note)	No. of Suspects % (Note)	No. of Cases	No. of Suspect	No. of Cases % (Note)	No. of Suspects % (Note)	No. of Cases % = [(2018-2017)/2017]	No. of Suspects % = [(2018-2017)/2017]		
I. Economic Crime Cases	850	3,744	100.00%	100.00%	773	2,393	100.00%	100.00%	9.96%	56.46%		
Fraud	160	644	18.82%	17.20%	152	519	19.66%	21.69%	5.26%	24.08%		
Embezzlement	48	68	5.65%	1.82%	46	81	5.95%	3.38%	4.35%	-16.05%		
Breach of Trust	22	62	2.59%	1.66%	43	118	5.56%	4.93%	-48.84%	-47.46%		
Usury	3	8	0.35%	0.21%	4	6	0.52%	0.25%	-25.00%	33.33%		
Smuggling	5	8	0.59%	0.21%	11	32	1.42%	1.34%	-54.55%	-75.00%		
Violation of Tax Collection Act	17	83	2.00%	2.22%	13	27	1.68%	1.13%	30.77%	207.41%		
Counterfeit /Alteration of Currency or Valuable Securities	3	4	0.35%	0.11%	3	4	0.39%	0.17%	0.00%	0.00%		
Violation of Tobacco and Alcohol Administration Act	9	10	1.06%	0.27%	7	8	0.91%	0.33%	28.57%	25.00%		
Violation of Banking Act	103	462	12.12%	12.34%	97	508	12.55%	21.23%	6.19%	-9.06%		
Infringement of Intellectual Property Right	18	26	2.12%	0.69%	39	53	5.05%	2.21%	-53.85%	-50.94%		
Violation of Trade Secrets Act	24	68	2.82%	1.82%	23	50	2.98%	2.09%	4.35%	36.00%		
Violation of Securities & Exchange Act	86	337	10.12%	9.00%	104	429	13.45%	17.93%	-17.31%	-21.45%		
Violation of Futures Trading Act	35	102	4.12%	2.72%	32	72	4.14%	3.01%	9.38%	41.67%		
Violation of Insurance Act	2	2	0.24%	0.05%	0	0	0.00%	0.00%	200.00%	200.00%		
Violation of Securities Investment Trust and Consulting Act	15	16	1.76%	0.43%	7	9	0.91%	0.38%	114.29%	77.78%		
Violation of Business Entity Accounting Act	8	15	0.94%	0.40%	5	6	0.65%	0.25%	60.00%	150.00%		
Violation of Company Act	276	1,804	32.47%	48.18%	162	379	20.96%	15.84%	70.37%	375.99%		
Offenses against Agriculture, Industry, and Commerce	9	10	1.06%	0.27%	15	48	1.94%	2.01%	-40.00%	-79.17%		
Violation of Multi-Level Marketing Supervision Act	5	9	0.59%	0.24%	3	12	0.39%	0.50%	66.67%	-25.00%		
Others/ Financial Crimes	2	6	0.24%	0.16%	7	32	0.91%	1.34%	-71.43%	-81.25%		
II.General Crimes	201	480	100.00%	100.00%	175	507	100.00%	100.00%	14.86%	-5.33%		
Documentary forgery	51	230	25.37%	47.92%	46	296	26.29%	58.38%	10.87%	-22.30%		
Controlling Guns, Ammunition and Knives Act	3	5	1.49%	1.04%	7	11	4.00%	2.17%	-57.14%	-54.55%		
Violation of health regulations	130	225	64.68%	46.88%	109	185	62.29%	36.49%	19.27%	21.62%		
Violation of disease control regulations	1	1	0.50%	0.21%	2	2	1.14%	0.39%	-50.00%	-50.00%		
Violation of personal privacy	2	4	1.00%	0.83%	2	2	1.14%	0.39%	0.00%	100.00%		
Violation of environmental protection regulations	12	12	5.97%	2.50%	4	4	2.29%	0.79%	200.00%	200.00%		
Others/ General	2	3	1.00%	0.63%	5	7	2.86%	1.38%	-60.00%	-57.14%		
III.Tracking and Apprehension of Fugitives Abroad	4	4	100.00%	100.00%	11	11	100.00%	100.00%	-63.64%	-63.64%		
Apprehension through Extradition	4	4	100.00%	100.00%	10	10	90.91%	90.91%	-60.00%	-60.00%		
Surrender under Persuasion	0	0	0.00%	0.00%	1	1	9.09%	9.09%	-100.00%	-100.00%		
Apprehension with Assistance	0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%		
Others/ At large	0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%		
IV. Escort back Cases	0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%		
Criminal extradition assistant	0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%		
V.Broadening International Cooperation	1	1	100.00%	100.00%	2	4	100.00%	100.00%	-50.00%	-75.00%		
Criminal Repatriate and investigation	0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%		
Execution of mutual judicial assistance agreement	1	1	100.00%	100.00%	2	4	100.00%	100.00%	-50.00%	-75.00%		
Assisted investigated cases consigned by a foreign court	0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%		

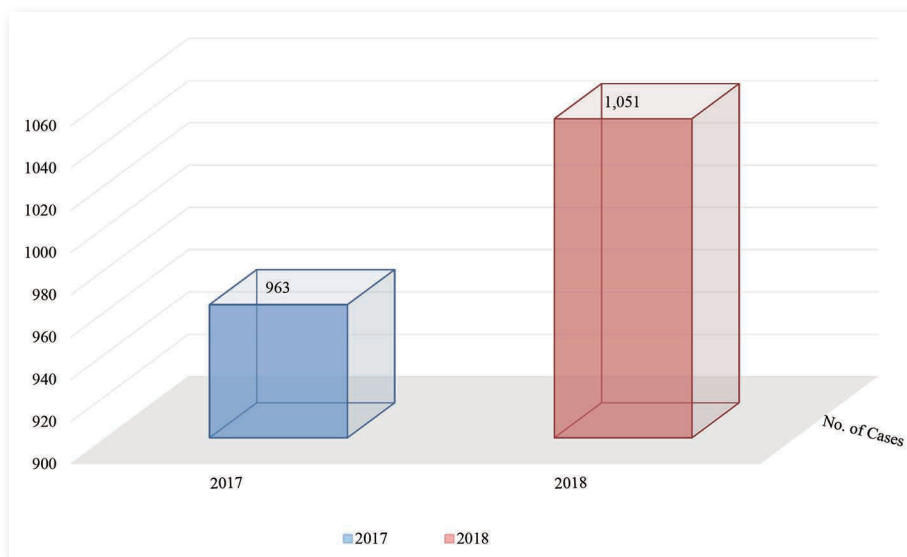
Note: "No. of Cases %" and "No. of Suspects %" in this table are calculated based on the total number of such.

Graph 2.02 Comparison of Economic Crime Cases Investigated over the Past 2 Years, by Type





Graph 2.03 Comparison of the Number of Cases Referred to Public Prosecutors Office over the Past 2 Years



1. Economic Crime cases

The Bureau investigated and referred 850 economic crime cases this year, compared to 775 cases in 2017, showing an increase of 9.68%. The number of suspects is 3,744 compared to 2,395 in 2017, showing an increase of 56.33%; the amount of money involved in these cases reached NTD 240,124,136,019 compared to \$313,241,338,472 in 2017, showing a decrease of 23.34%. Below is a list of all types of cases⁴: (For details, please see Tables 2.03, 2.04, 2.05 and Graphs 2.02 and 2.04)

⁴ Cases interfering with computer use have been referred to this Bureau's Information & Communication Security Division for handling since December 1, 2016, and this type of cases are no longer included as economic crime.

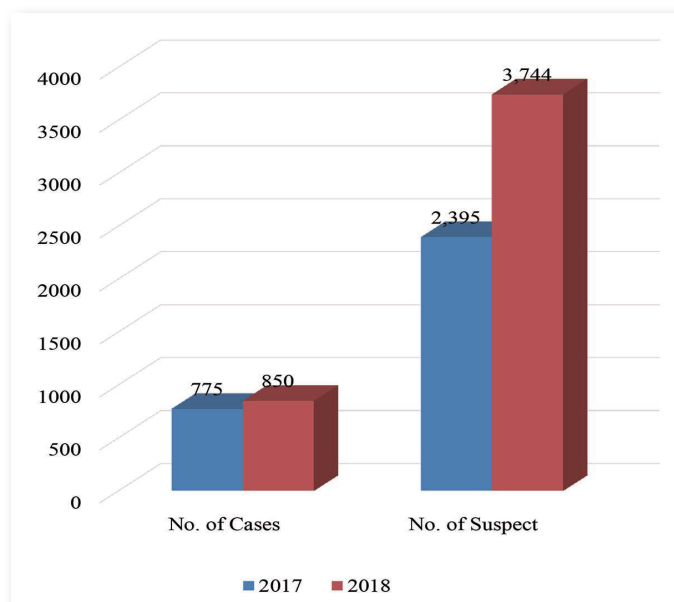
Table 2.05 Comparison of Statistics of Investigated Cases Referred to Public Prosecutors Office over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change
2017	963	100.00%	100.00%	2,917	100.00%	100.00%
2018	1,051	109.14%	9.14%	4,224	144.81%	44.81%

Table 2.05 (cont.)

Item Year	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)
2017	775	2,395	313,241,338	175	507	221,704
2018	850	3,744	240,124,136	201	480	306,800

Graph 2.04 Comparison of Cases and Suspects of Economic Crimes over the Past 2 Years





- Fraud: 160 cases, accounting for 18.82%, with 644 suspects, accounting for 17.20%.
- Embezzlement: 48 cases, accounting for 5.65%, with 68 suspects, accounting for 1.82%.
- Breach of trust: 22 cases, accounting for 2.59%, with 62 suspects, accounting for 1.66%.
- Usury: 3 cases, accounting for 0.35%, with 8 suspects, accounting for 0.21%.
- Smuggling: 5 cases, accounting for 0.59%, with 8 suspects, accounting for 0.21%.
- Violations of the Tax Collection Act: 17 cases, accounting for 2.00%, with 83 suspects, accounting for 2.22%.
- Counterfeit / alteration of currency or valuable securities: 3 cases, accounting for 0.35%, with 4 suspects, accounting for 0.11%.
- Violations of Tobacco and Alcohol Administration Act: 9 cases, accounting for 1.06%, with 10 suspects, accounting for 0.27%.
- Violations of Banking Act: 103 cases, accounting for 12.12%, with 462 suspects, accounting for 12.34%.
- Infringement of intellectual property rights: 18 cases, accounting for 2.12%, with 26 suspects, accounting for 0.69%.
- Violations of the Trade Secrets Act: 24 cases, accounting for 2.82%, with 68 suspects, accounting for 1.82%.
- Violations of Securities and Exchange Act: 86 cases, accounting

- for 10.12%, with 337 suspects, accounting for 9.00%.
- Violations of Futures Trading Act: 35 cases, accounting for 4.12%, with 102 suspects, accounting for 2.72%.
 - Violations of Insurance Act: 2 case, accounting for 0.24%, with 2 suspects, accounting for 0.05%.
 - Violations of Securities Investment Trust and Consulting Act: 15 cases, accounting for 1.76%, with 16 suspects, accounting for 0.43%.
 - Violations of Business Entity Accounting Act: 8 cases, accounting for 0.94%, with 15 suspects, accounting for 0.40%.
 - Violations of Company Act: 276 cases, accounting for 32.47%, with 1,804 suspects, accounting for 48.18%.
 - Offenses against Agriculture, Industry and Commerce: 9 cases, accounting for 1.06%, with 10 suspects, accounting for 0.27%.
 - Violations of Multi-Level Marketing Supervision Act: 5 cases, accounting for 0.59%, with 9 suspects, accounting for 0.24%.
 - Others: 2 cases, accounting for 0.24%; 6 suspects, accounting for 0.16%.

(1) Fraud

(a) Statistics:

The Bureau referred 160 fraud cases this year, compared to 152 cases in 2017, showing an increase of 5.26%. The number of suspects was 644 compared to 519 in 2017,



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showing an increase of 24.08%. The amount of money involved in these cases reached NTD 17,164,298,161 compared to NTD 31,208,855,740 in 2017, showing a decrease of 45.00%. (For details, please see Tables 2.03, 2.04, 2.06, 2.07, and Graphs 2.05 and 2.06)

Table 2.06 Comparison of Statistics of Fraud Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	152	100.00%	100.00%	519	100.00%	100.00%	31,208,855	126.62%
2018	160	105.26%	5.26%	644	124.08%	24.08%	17,164,298	-45.00%

**Table 2.07 Comparison of Statistics of Fraud Cases over the Past 2
Years, by Type**

Item Year	No. of Cases	Loan Fraud	Percentage	Rate of Change	Foreign trade fraud	Percentage	Rate of Change	Fraudulent bankruptcy	Percentage	Rate of Change	Fraudulent closedown of private loan association	Percentage	Rate of Change
2017	145	13	8.97%	100.00%	3	2.07%	100.00%	2	1.38%	100.00%	3	2.07%	100.00%
2018	160	20	12.50%	53.85%	2	1.25%	-33.33%	0	0.00%	-100.00%	0	0.00%	-100.00%

Table 2.07 (cont.)

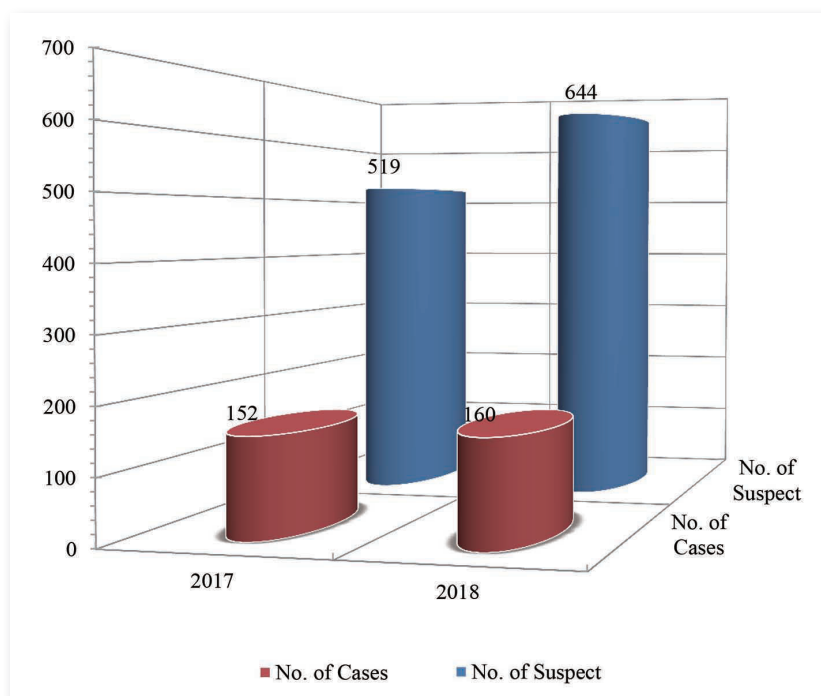
Item Year	Real estate fraud	Percentage	Rate of Change	Negotiable instruments fraud	Percentage	Rate of Change	Investment Fraud	Percentage	Rate of Change	Credit Card Fraud	Percentage	Rate of Change
2017	5	3.45%	100.00%	4	2.76%	100.00%	26	17.93%	100.00%	2	1.38%	100.00%
2018	5	3.13%	0.00%	5	3.13%	25.00%	29	18.13%	11.54%	0	0.00%	-100.00%

Table 2.07 (cont.)

Item Year	Advertisement Fraud	Percentage	Rate of Change	Tax Refund Fraud	Percentage	Rate of Change	Insurance Fraud	Percentage	Rate of Change	Cyber Fraud	Percentage	Rate of Change
2017	0	0.00%	100.00%	1	0.69%	100.00%	0	0.00%	100.00%	2	1.38%	100.00%
2018	1	0.63%	NA	2	1.25%	100.00%	4	2.50%	NA	3	1.88%	50.00%

Table 2.07 (cont.)

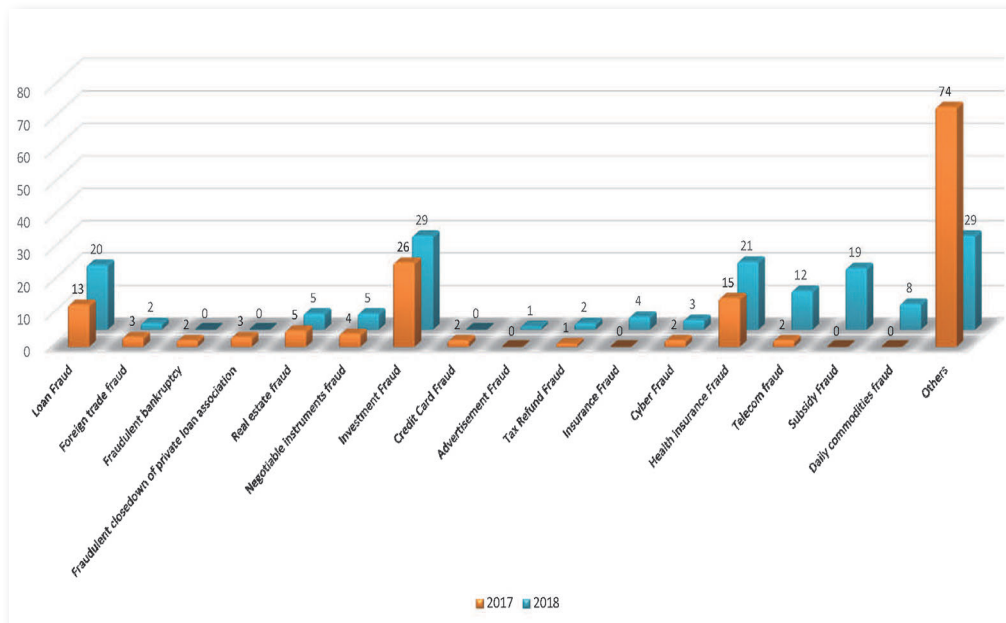
Item Year	Health insurance Fraud	Percentage	Rate of Change	Telecom fraud	Percentage	Rate of Change	Subsidy Fraud	Percentage	Rate of Change	Daily commodities fraud	Percentage	Rate of Change	Others	Rate of Change
2017	15	10.34%	100.00%	2	1.38%	100.00%	NA	NA	NA	NA	NA	NA	74	100.00%
2018	21	13.13%	40.00%	12	7.50%	500.00%	19	11.88%	NA	8	5.00%	NA	29	-60.81%

Graph 2.05 Comparison of Fraud Cases and Suspects over the Past 2 Years



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



Case Type:

- (1) Loan fraud: 20 cases.
- (2) Foreign trade fraud: 2 cases.
- (3) Fraudulent bankruptcy: 0 cases.
- (4) Fraudulent close down of private loan associations: 0 case.
- (5) Real estate fraud: 5 cases.
- (6) Negotiable instruments fraud: 5 cases.
- (7) Investment fraud: 29 cases.

- (8) Credit Card fraud: 0 cases.
- (9) Advertisement fraud: 1 case.
- (10) Tax refund fraud: 2 cases.
- (11) Insurance fraud: 4 cases
- (12) Cyber fraud: 3 cases.
- (13) Health insurance fraud: 21 cases.
- (14) Telecom fraud: 12 cases.
- (15) Subsidy fraud: 19 cases.
- (16) Daily commodities fraud: 8 cases.
- (17) Others: 29 cases.

(For details, please see Table 2.03, 2.07 and Graph 2.06)

(b) Major cases:

(i) Su ○ Chang involved in telecommunications fraud

In October 2017, Su ○ Chang, Ho ○ Ru, Cheng ○ Yu, Li ○ Ting, Tsai ○ Nan, Feng ○ Kui, Chen ○ Chun, Huang ○ Hou, Wei ○ Chieh, and Huang ○ Chi these eleven people used the venue at Mawudu, Kuanhsi Township, Hsinchu County rented by Su ○ Chang for telecommunication facilities to communicate with illegal intent. In Taiwan, they used electronic communications and network communications and divided gang members into first-, second-, and third-line personnel, who disguised as China's local public security



officers or Shanghai Municipal Public Security Bureau's public security officers and prosecutors to falsely inform their victims that they are involved in crimes like drug or money laundering and that they have to cooperate for fund monitoring and control. Su and his group had swindled property from people in mainland China by deception, misleading the victims to transfer their money deposited in financial institutions to a dummy account created by the fraud gang. Then “bank runners” of the fraud gang transferred the money from one account to another several times before using the cross-strait underground banking channel to transfer the money back to the fraud gang in Taiwan. From October 10 to October 17, 2017, they had swindled NTD 835,650. This case was referred to Taiwan Hsinchu District Prosecutors Office for prosecution by the Bureau's Central Mobile Team.

(ii) Lai ○ Chih and others involved in Lugu Tea Cooperative fraud

Lai ○ Chih is a tea merchant engaging in tea wholesale trading. Between October 19 and 23, 2015 when Lugu Tea Cooperative held Lugu County's 2015 winter high-quality Dongding Oolong and new tea variety contest, which required all competing tea to be

in-season tea produced in Taiwan and each cooperative member to sign-up for competing no more than ten tea points (12.6 Kg tea and NTD 2,000 should be submitted for each tea point), Lai ○ Chih, who was aware that only tea produced in Taiwan can participate in the contest, intentionally deceived Lugu Tea Cooperative and consumers with intent to increase the tea price and gain illegal benefits. In July 2015, Lai ○ Chih contacted Tseng ○ Li, who was uninformed, in Vietnam for using tea grown in Vietnam to participate the above-mentioned contest. Tseng ○ Li purchased 6,211.8 Kg of tea from Vietnam Long ○ Tea Co., Ltd. and gave it to Lai ○ Chih to make tea in Vietnam before importing the tea to Taiwan from Ho Chi Minh City, Vietnam. The tea went through the customs at the Port of Taichung, Taiwan and was shipped to Yu ○ Hsiang Food Factory opened by Chung ○ Yen, who was uninformed, for storage. Later, Lai ○ Chih himself brought the tea to Chushan Township, Nantou County for re-production in a rented plant. After eliminating tea twigs, roasting and drying tea leaves, and vacuum packaging the tea, Lai ○ Chih signed up for Lugu Tea Cooperative's 2015 tea contest using 5,418 Kg of the tea, or 430 tea points, imported



from Vietnam (costing about NTD 360 per 0.6 Kg): 3767.4 Kg (299 tea points) for new winter tea varieties and 1650.6 Kg (131 tea points) for the Oolong variety. Lai ○ Chih and Ko ○ Sheng contacted each other with illegal intent for forgery, while Ko ○ Sheng provided Lai ○ Chih with the names of Huang ○ Ho, Lin ○ Teng, Chang ○ Chu for Lai to forge contest registration forms and affidavits using the names of the above-mentioned cooperative members. The use of Vietnam imported tea allowed Lai ○ Chih to submit more tea for the contest, increasing his chance to win.

In the cooperate tea contest for 2015 winter tea, Lai ○ Chih's imported tea from Vietnam won a second prize (24 Kg, 2 tea points), a third prize (96 Kg, 8 tea points), a three-golden-plum-blossom award (1,020 Kg, 85 tea points), a two-golden-plum-blossom award (900 Kg, 75 tea points), and an excellent quality award (744 Kg, 62 tea points) in contest of the new tea variety category. Lai also won a five-golden-plum-blossom award (12 Kg, 1 tea points), one three-golden-plum-blossom award (144 Kg, 12 tea points), and a two-golden-plum-blossom award (264 Kg, 22 tea points) for the Oolong tea contest. The prize-winning tea was packed (0.6 Kg per pack),

sealed, labeled as Taiwanese tea and according to their winning prize, and packaged into tea gift sets by the Cooperative. The packaged tea sets were either then returned to Lai ○ Chih or purchased from Lai ○ Chih by Lugu Tea Cooperative for sales.

Taking advantage of the great price differences between imported tea from Vietnam and local tea, Lai ○ Chih used imported tea from Vietnam to participate in a tea contest exclusive for Taiwanese tea, misleading the Cooperative in awarding the tea and packaging and labeling 3,204 Kg of the tea as awarded Taiwanese tea for tea sets. Aside from the 96 Kg of tea purchased and sold by the Cooperative on behave of Luku Tea Cooperative, the remaining tea was split among Lai ○ Chih, Tseng





○ Li, and Liang ○ Chen, who sold the tea to the public, misleading the public, who paid a high price for Taiwanese tea but getting low-priced Vietnamese tea instead. Lai's proceeds of fraud reached NTD 5,209,600. This case was referred to Taiwan Nantou District Prosecutors Office for prosecution by the Bureau's Nantou County Field Office for fraud and other crimes violating the Criminal Code.

(iii) Huang ○ Shu of Chien ○ Co., Ltd. involved in subsidy fraud

Huang ○ Shu was the de facto person in charge of companies including Chien ○ and Yi ○ Da in Kaohsiung City as well as Da ○ Wan Hotel in Pingtung County. Lin ○ Chun was the person in charge of a store A ○ ○ in Taitung County. Lin ○ Hsien was the person in charge of Yuan ○ Car Company in Hualien County. Wu ○ Feng was the de facto person in charge of Bai ○ ○ Tao and Lang ○ ○ To B&Bs in Hualien County.

To promote energy saving and boost the development of the electric scooter industry, MOEA, Environmental Protection Administration, and local county governments have each set up policies and guidelines for subsidizing electric scooters. On March 24, 2011, Company Chien ○

was approved to be a qualified electric scooter vendor in the electric scooter development promotion committee meeting of MOEA. On July 25, 2013 and December 8, 2015, Company Chien ○ paired CC-999 with Company Wei ○'s two battery sets, CC-999 (2) with Company Tien ○'s two battery sets, and CC-999 (3) with Company Tso ○'s two battery sets, and these three scooter models were Company Chien ○'s qualified electric scooter products.

Huang ○ Shu and others was aware that according to the guidelines on electric scooter subsidies that only those who actually purchase qualified electric scooters are subsidized, while electric scooter manufacturers are not allowed to apply for subsidies for electric scooters produced by them. They were also aware that electric scooters have to use qualified components from certified manufacturers, and a qualified product for subsidies has to be a scooter equipped with batteries. Nevertheless, Lin ○ Chun, Lin ○ Hsien, and Wu ○ Feng contacted each other with the intent of committing fraud to obtain subsidies (proceeds from crime) from purchasing electric scooters. The above-mentioned people jointly forged the purchase agreement for electric scooters and falsely



claimed that Company Chien ○ sold CC-999, CC-999 (2), and CC-999 (3) these three models of electric scooters by batches (a total of 1,740 scooters) to the them. Huang ○ Shu was aware that Company Chien ○ actually only purchased 632 lithium battery sets from Company Wei ○, 33 lithium battery sets from Company Tien ○, and 496 lithium battery sets from Company Tso ○ and that Company Chien ○ also purchased 345 lithium battery sets and rented 869 lithium battery sets from Company Ni ○, but these battery sets did not pass the inspection test of the Bureau of Standards, Metrology and Inspection, MOEA. In other words, the total number of lithium battery sets did not reach the number of qualified lithium battery sets, which is 3,480, required for getting subsidies for 1,740 electric scooters. Huang ○ Shu, however, still instructed employees including Huang ○ Ting of Company Chien ○ to produce falsely claimed subsidy applications and to send these documents to Lin ○ Chun, Lin ○ Hsien, and Wu ○ Feng to affix the documents with their seals. Personnel from Company Chien ○ then applied for subsidies with the Industrial Development Bureau, the Environment Protection Bureau of Pingtung County, the Environment Protection

Bureau of Hualien County, and the Environment Protection Bureau of Taitung County on behalf of the above-mentioned people, misleading these agencies to approve and appropriate subsidies for falsely claimed purchases. After receiving the subsidies, Lin ○ Chun, Lin ○ Hsien, and Wu ○ Feng transferred the money to the bank accounts of Company Chien ○ according to their agreement. From 2013 to 2016, a total of NTD 46,432,300 was obtained from the fraud. The case was referred to Taiwan Kaohsiung District Prosecutors Office for prosecution by the Bureau's Southern Mobile Team.

- (iv) Cheng ○ Ying and others from Chih ○ Traditional Chinese Medicine Partnership Clinics involved in health insurance fraud

Cheng ○ Ying was the person in charge of Chih ○ Traditional Chinese Medicine Partnership Clinics (referred to as Chih ○ Clinics below) and a traditional Chinese medicine doctor. Chih ○ Clinics is a national health insurance-appointed special medical service provider offering national health insurance covered medical services. According to regulations including the National Health Insurance Act, for medical services offered to national health insurers, the service fees



provided should be authentically reported by the service provider each month to the National Health Insurance Administration. Chiu ○ Jung and Wu ○ Ching were traditional Chinese medical doctors employed in sequence by Chih ○ Clinic, and they together with Cheng ○ Ying are medical practitioners under the Physicians Act, meaning that they have to see patients in person before treating patients, giving prescriptions, or offering diagnostic documents and they have to report and bill the National Health Insurance Administration for fees for medical services rendered.

Cheng ○ Ying and the other two people were aware that the National Health Insurance Administration had stipulated that starting from May 1, 2011, only traditional Chinese medical hospitals and clinics that do not provide folk remedies and western medical hospital with a traditional Chinese medical department need to file related medical expenses. To circumvent the regulation, Cheng ○ Ying, with criminal intent of obtaining property by deception, used the name of Cheng ○ Chang, a manipulative therapist from Chih ○ Clinic, to rent a neighboring venue on Da ○ Road in Yongkang District, Tainan City and set up a manipulative therapy clinic

there. Cheng employed manipulative therapists Cheng ○ Chang, Chen ○ Ting, and Lo ○ Liang, none of them were qualified traditional Chinese medical doctors, to provide patients from Chih ○ Clinics with folk remedies, including injury treatment and adjustment and restoration to the normal position for dislocation, meeting the aforementioned medical service payment criteria. From May 2011 to February 2018, Chih ○ Clinic made various false claims, including acupuncture therapy, to defraud NTD 27,420,893 of insurance money. This case was referred to Taiwan Tainan City District Prosecutors Office for prosecution by the Bureau's Central Mobile Team.

(2) Embezzlement

(a) Statistics:

The Bureau referred 48 cases of embezzlement this year, compared to 46 cases in 2017, showing an increase of 4.35%. The number of suspects was 68 compared to 81 in 2017, showing a decrease of 16.05%. The amount of money involved in these cases reached NTD 4,253,345,681 compared to NTD 13,113,667,070 in 2017, showing a decrease of 67.57%. (For details, please see Tables 2.03, 2.04, 2.08 and Graphs 2.07, 2.08)

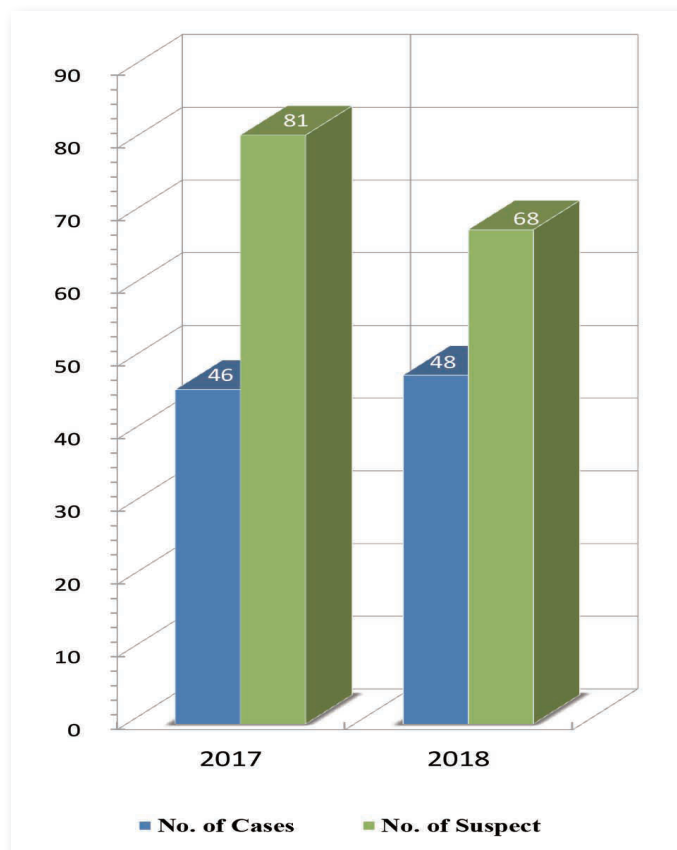


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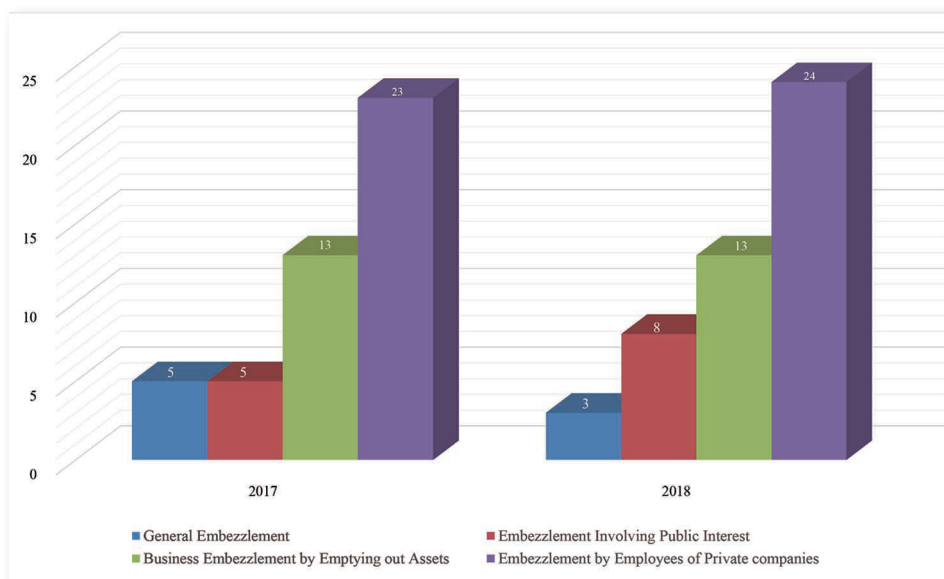
Table 2.08 Comparison of Statistics of Embezzlement Cases and Types over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change	Type of Embezzlement			
									General Embezzlement	Embezzlement Involving Public Interest	Business Embezzlement by Emptying out Assets	Embezzlement by Employees of Private companies
2017	46	100.00%	100.00%	81	100.00%	100.00%	13,113,667	100.00%	5	5	13	23
2018	48	104.35%	4.35%	68	83.95%	-16.05%	4,253,345	-67.57%	3	8	13	24

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



Graph 2.08 Comparison of Embezzlement Cases over the Past 2 Years, by Type



Case Type:

- (1) General embezzlement: 3 cases.
 - (2) Embezzlement involving public interest: 8 cases.
 - (3) Business embezzlement of emptying out assets: 13 cases (also listed in corporate corruption).
 - (4) General business embezzlement: 24 cases.
- (For details, please see Table 2.03, 2.08 and Graph 2.08)

(b) Major cases:

Li ○ Lin and Hu ○ Mei involved in embezzlement

Li ○ Lin was the CEO of Ching ○ Group, which was



involved in land development. Under Ching ○ Group, there were Ching ○ Construction Company, Ching ○ Industrial Company, Sheng ○ Construction Company, Ching ○ International Company, Chieh ○ Investment Company, and Ying ○ Postpartum Care Center Citizen Boulevard Branch and Ying ○ Da-a Branch. Hu ○Mei, Li ○Lin's spouse, was the person in charge of Ching ○ Company and Hsiang ○ Technology Company.

In August 2011, American citizen Li ○ En met Li ○ Lin through Hu ○ Mei and invested in Li ○ Lin's development case in Linyi, Shandong Province, China. Li ○En invested SGD 19,369,944.84 (about NTD 459,952,124) and had 25% equity of the investment project. Nevertheless, the above-mentioned investment was losing money and Li ○ Lin experienced loss of liquidity and had to offset the deficits from new investment projects. Knowing that the Ministry of National Defense had intent to sell its land in Chungcheng District, Taipei City (referred to as Hsiao Nanmen Development Project), Li ○ Lin persuaded Li ○ En to invest NTD 0.4 billion because of his lack of funds. The two parties signed the investment agreement on April 7, 2012 for Li ○ En to invest NTD 0.4 billion for purchasing the land, while Ching ○ Construction Company would invest

NTD 0.45 billion for construction and operations. Because Li ○ En was not a Taiwanese citizen, the two parties agreed to have the land registered under Hu ○ Mei, and after acquiring land ownership, they can apply for property trust at the bank. Li ○ En made the investment. On April 10, 2012, Li ○ En transferred SGD 16,900,000 (about NTD 396,136,000) to Hu ○ Mei's and other people's accounts assigned by Li ○ Lin for land purchase.

Li ○ En also invested another NTD 350,000,000 on Sheng ○ Construction Company on January 16, 2014 for Sheng ○ Construction Company and Chieh ○ Investment Company to jointly purchase two buildings for Ying ○ Postpartum Care Center. Nevertheless, by March, 2017, Li ○ En found that Li ○ Lin had not yet informed him any investment result, so he investigated his investment status in Taiwan and found that the investment money for Shandong Linyi Development Project, Hsiao Nanmen Development Project, and Ying ○ Postpartum Care Center was embezzled by Li ○ En. Through joint-investment, Li ○ En and Hu ○ Mei embezzled NTD 959,862,880 from Li ○ En, offending business embezzlement and breach of trust of the Criminal Code. The case was referred to Taiwan Taipei District Prosecutors Office for prosecution by the Bureau's Taipei



City Field Division.

(3) Breach of Trust

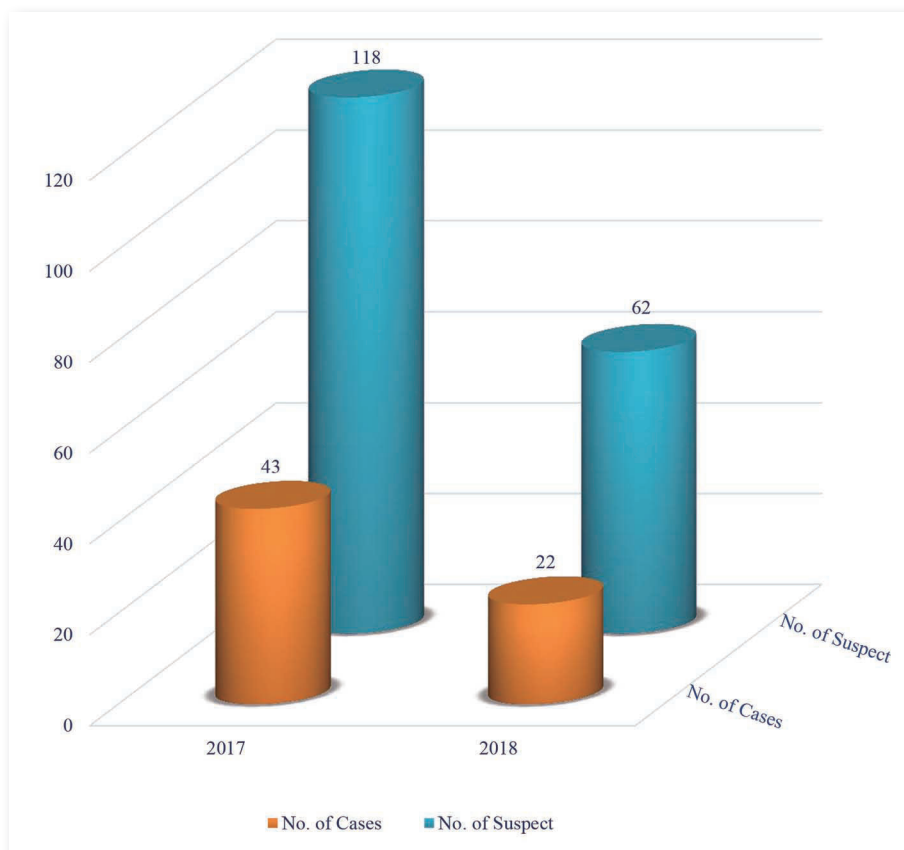
(a) Statistics:

The Bureau referred 22 cases of violations of Intellectual Property Rights this year, compared to 43 cases in 2017, showing a decrease of 48.84%. The number of suspects was 62 compared to 118 in 2017, showing a decrease of 47.46%. The amount of money involved in these cases reached NTD 776,844,491 compared to NTD 8,543,462,683 in 2017, showing a decrease of 90.91%. (For details, please see Tables 2.03, 2.04, 2.09 and Graph 2.09)

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

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	43	100.00%	100.00%	118	100.00%	100.00%	8,543,462	100.00%
2018	22	51.16%	-48.84%	62	52.54%	-47.46%	776,844	-90.91%

Graph 2.09 Comparison of Breach of Trust Cases and Suspects over the Past 2 Years



Case Type:

- (i) Breach of trust of emptying out assets: 15 cases (also listed as corporate corruption).
- (ii) General breach of trust: 7 cases.
- (b) Major cases:

Breach of trust by Wen ○ Feng of Da ○ Vocational



School

Huang ○ Yao was the de facto person in charge of Da ○ Vocational School, a private school, while Huang's spouse Chen ○ Chuan was the principal of the school. Wen ○ Feng was the chairperson of the board and a director of Da ○ Vocational School.

In 1981, Huang ○ Hsueh, the founder of Da ○ Vocational School raised funds through Tang ○ Pin, a friend, because of a lack of funds and wrote a total of 84 checks of a total of NTD 116,810,000 using the account at Huwei Township Farmers' Association for Tang ○ Pin to keep as security. Later, Huang ○ Yao wanted to repay Tang ○ Pin the loan, and in 2005 he gave Tang ○ Pin a loan repayment plan and asked Tang to return the aforementioned checks of Da ○ Vocational School kept by Tang. Well aware that that their friend Chen ○ Jen was not a creditor of Da ○ Vocational School, Huang ○ Yao and Chen ○ Chuan retrieved the above-mentioned checks but without destroying them, with the intent to obtain illegal benefits. Starting from October 2005, some of the above-mentioned checks were gradually transferred to be used as Chen ○ Jen's false rights of claim for compensation from Da ○ Vocational School. In January 2008, Chuang ○ Ju, the accounting director at then

of Da ○ Vocational School, was instructed to borrow Chang ○ Ching's bank account at Taichung Bank and to use that as the account for depositing checks held by Chen ○ Jen. There were 22 of these checks, totaling NTD 37,622,680, and these checks were bounced because they cannot be cashed. Then a payment order was filed with Yunlin District Court, falsely adding a debt of NTD 37,622,680 to Da ○ Vocational School. In September and October 2011, Huang ○ Yao used the same approach to ask Chuang ○ Ju to borrow Chang Li ○ Hua's post savings account, and a total of 17 checks held by Chen ○ Jen, totaling NTD 53,839,625, bounced because they cannot be cashed. Then, a payment order was filed at Yunlin District Court, falsely adding a debt of NTD 53,839,625 to Da ○ Vocational School. As the chairperson of Da ○ Vocational School, Wen ○ Feng when receiving the arrival certificate of Tsu-Tzi No. 7611 (2011) from Yunlin District Court in person at Wen's residence in Chudong Township, Hsinchu County and learned that Da ○ Vocational School owed Chen ○ Jen money, Wen failed to raise the issue at the board of directors meeting but allowed Huang ○ Yao and Chen ○ Chuan to use Chen ○ Jen's false rights of claim to repay loans from others for Da ○ Vocational School and Huang ○ Hsueh. When Huang ○ Yao obtained



the payment order from the aforementioned court, Huang immediately gave it to the school's accounting personnel to make accounting subpoena. Next, the cashier issued a withdraw slip and, according to Huang's instruction, used the withdraw slip to withdraw cash at the bank and gave the cash to Huang, who either forged Chen ○ Jen's signature on the withdraw receipt or affixed the withdraw receipt with a forged seal of Chen ○ Jen before giving the receipts to the cashier to be written off. Huang ○ Yao and others increased the school's debts using Chen ○ Jen as a creditor, causing Da ○ Vocational School to lose NTD 83,558,096.

In addition, Huang ○ Yao and Chen ○ Chuan were aware that earnings from the school's consumer cooperative for students and employees are supposed to be used as an income of Da ○ Vocational School, but they contacted Wang ○ Hou and others, with intent to breach of trust, to open a phony store called Pao ○, and this phony store was used for signing a franchise contract with Company Lai ○ Fu. They also applied for a bank account passbook at First Bank for Company Lai ○ Fu to deposit the quarterly profits. The above-mentioned bank account passbook as well as the corresponding seals was kept by Huang ○ Yao and Chen ○ Chuan. Together, they had embezzled NTD 32,703,139.

Furthermore, even though Huang ○ Yao was aware that his two daughters were not employees of Da ○ Vocational School, Huang still instructed Chuang ○ Ju, the accountant of Da ○ Vocational School, to transfer money to the accounts of the two daughters from January 2008 to November 2012 as wages. In total, Da ○ Vocational School had paid false wages of NTD 4,326,000.

Huang ○ Yao's contacted others with intent to obtain illegal benefits for himself and for a third person and he had ignored his duty and caused a loss of NTD 120,587,235 to Da ○ Vocational School. This case was referred to Taiwan Yunlin District Prosecutors Office for prosecution by the Bureau's Yunlin County Field Office.

(4) Usury

(a) Statistics:

The Bureau referred 3 cases of usury this year, compared to 4 cases in 2017, showing a decrease of 25%. The number of suspects was 8 compared to 6 in 2017, showing an increase of 33.33%. The amount of money involved in these cases reached NTD 165,410,000 compared to NTD 604,314,798 in 2017, showing a decrease of 72.63%. (For details, please see Tables 2.03, 2.04, 2.10 and Graph 2.10)

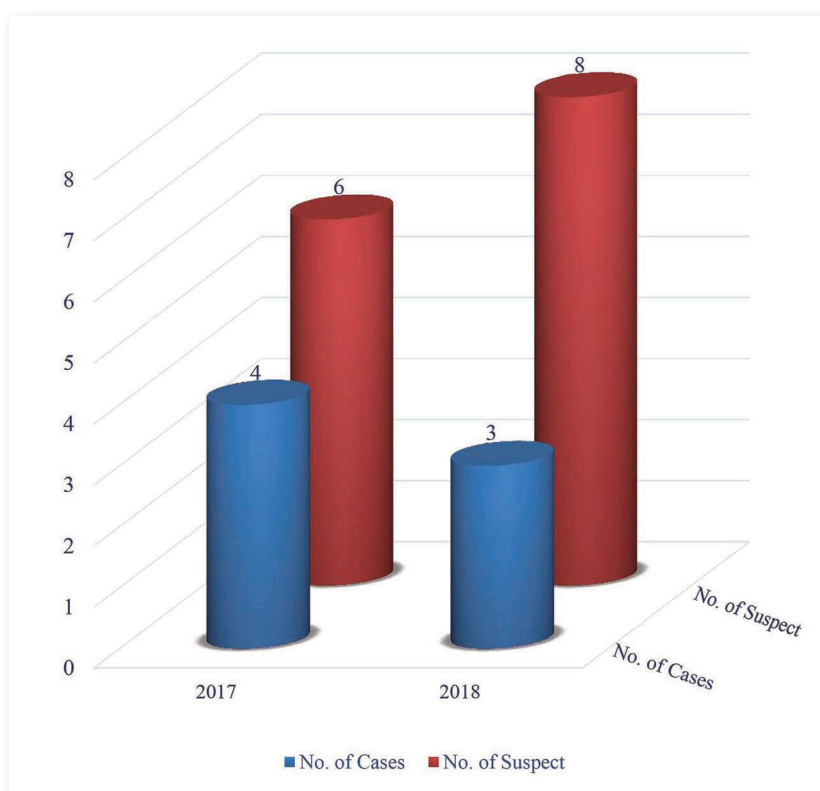


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Table 2.10 Comparison of Statistics of Usury Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	4	100.00%	100.00%	6	100.00%	100.00%	604,314	100.00%
2018	3	75.00%	-25.00%	8	133.33%	33.33%	165,410	-72.63%

Graph 2.10 Comparison of Usury Cases and Suspects over the Past 2 Years



(b) Major cases: N/A

(5) Smuggling

(a) Statistics:

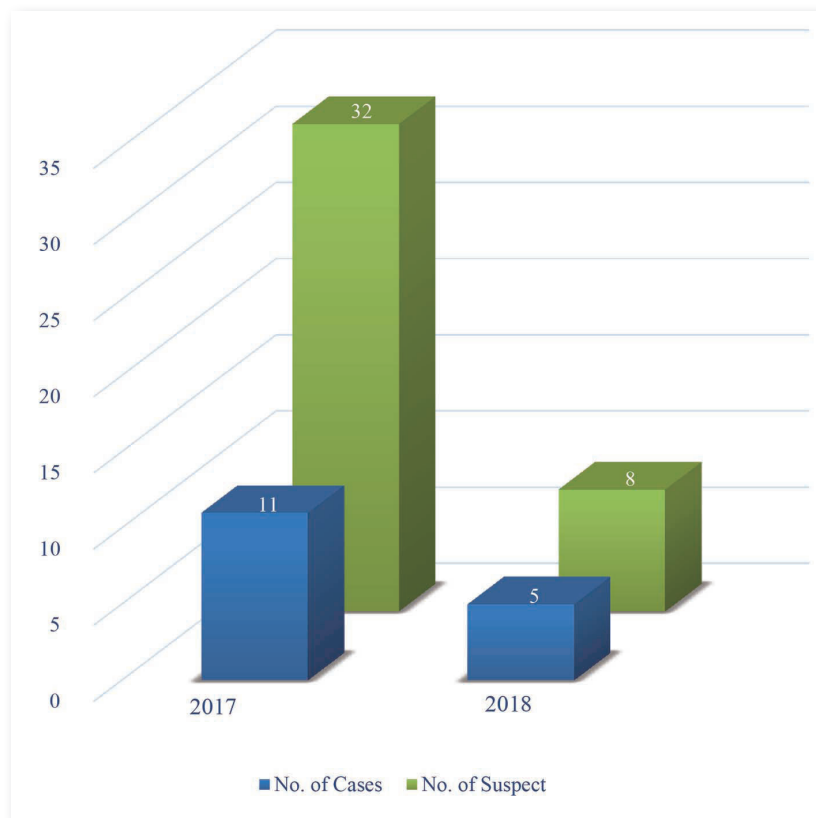
The Bureau referred 5 cases of smuggling this year, compared to 11 cases in 2017, showing a decrease of 54.55%. The number of suspects was 8 compared to 32 in 2017, showing a decrease of 75.00%. The amount of money involved in these cases reached NTD 24,404,007 compared to NTD 122,067,575 in 2017, showing a decrease of 80.01%. (For details, please see Tables 2.03, 2.04, 2.11 and Graph 2.11)

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

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	11	100.00%	100.00%	32	100.00%	100.00%	122,067	100.00%
2018	5	45.45%	-54.55%	8	25.00%	-75.00%	24,404	-80.01%



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



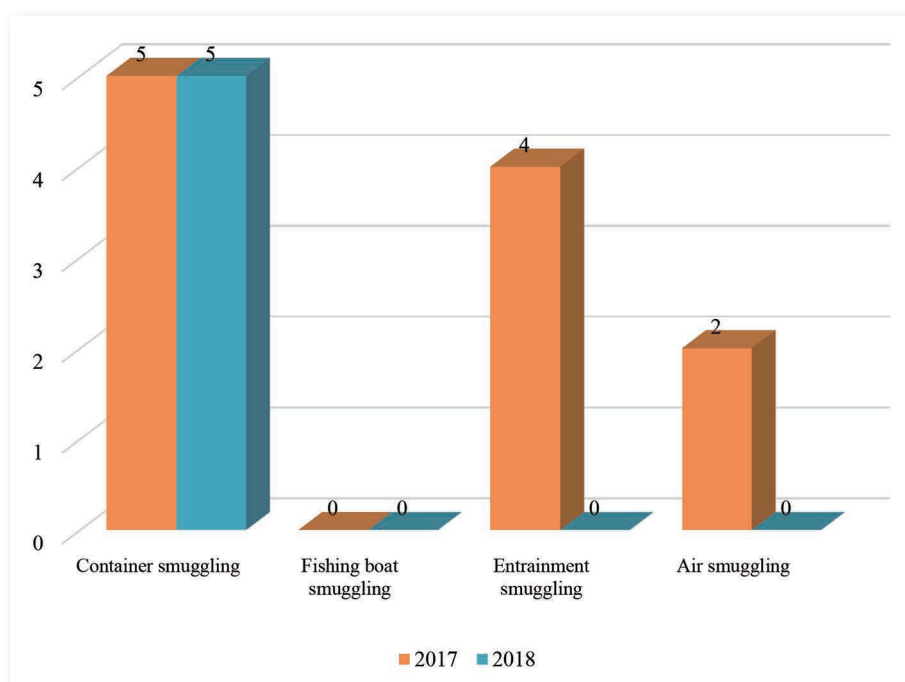
Case Type:

- (1) Container smuggling: 5 cases.
 - (2) Fishing boat smuggling: 0 case.
 - (3) Entrainment smuggling: 0 case.
 - (4) Air smuggling: 0 case.
- (For details, please see Table 2.12 and Graph 2.12)

Table 2.12 Comparison of Statistics of Smuggling Cases over the Past 2 Years, by Type

Item Year	Total		Container smuggling		Fishing boat smuggling		Entrainment smuggling		Air smuggling	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	11	32	5	5	0	0	4	5	2	22
2018	5	8	5	8	0	0	0	0	0	0

Graph 2.12 Comparison of Smuggling Cases over the Past 2 Years, by Type



(b) Major cases:

Pei ○ Co., Ltd. involved in violating the Smuggling Penalty Act



Liu ○ Shih was the de facto person in charge of Pei ○ Co., Ltd. And Pao ○ Company. Aware that minced garlic and garlic powder produced in China are controlled articles that cannot be smuggled to Taiwan in accordance with Item 2 “Controlled Articles and Controlling Method” of Article 2, Paragraph 3 of the Smuggling Penalty Act stipulated by the Executive Yuan, Liu nevertheless smuggled controlled articles with intent to obtain illegal profits. In August 2017, Liu phoned Chao ○ Agricultural Technology Co., Ltd. in Anhui Province, China to request the company to purchase minced garlic and garlic powder produced in mainland China for him (about 5 tones and worth about NTD 400,000). The minced garlic and garlic powder were shipped to Taiwan in two batches. After receiving the shipment, Liu ○ Shih commissioned Chien ○ Customs Declaration Co., Ltd. to prepare import declaration document No. AA/06/440/F1124 on behalf of Pei ○ Company to declare its import of one batch of “yam powder” at Keelung Customs. On October 11, 2017, another import declaration document No. AA/06/440/F1219 was prepared for Pao ○ Company for declaring an import of chili powder from mainland China at Keelung Customs. When Keelung Customs dispatched staff to check the import, the staff discovered 2,000 Kg of minced

garlic (granulated) and 975 Kg of garlic powder, which were not declared, from the import container of Pei ○ Company and another 1,000 Kg of minced garlic (granulated) and 1,000 Kg of garlic powder from the import container of Pao ○ Company, which were not declared either. In total, 3,000 Kg of minced garlic (granulated) and 1,975 Kg of garlic powder were smuggled. Liu ○ Shih was involved in violating the Smuggling Penalty Act, and the case was referred by the Bureau' s Keelung Marine Affairs Field Office to Taiwan Keelung District Prosecutors Office and received deferred prosecution.

(6) Violations of Tax Collection Act

(a) Statistics:

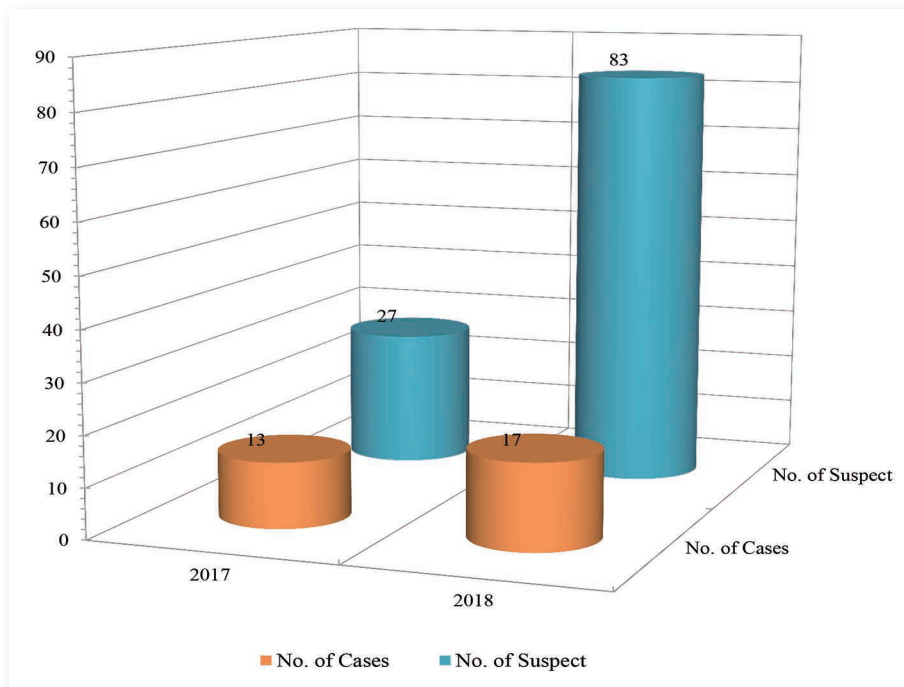
The Bureau referred 17 cases of violations of the Tax Collection Act this year, compared to 13 cases in 2017, showing an increase of 30.77%. The number of suspects was 83 compared to 27 in 2017, showing an increase of 207.41%. The amount of money involved in these cases reached NTD 3,543,782,690 compared to NTD 1,148,828,196 in 2017, showing an increase of 208.47%. (For details, please see Tables 2.03, 2.04, 2.13 and Graph 2.13)



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

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	13	100.00%	100.00%	27	100.00%	100.00%	1,148,828	100.00%
2018	17	130.77%	30.77%	83	307.41%	207.41%	3,543,782	208.47%

**Graph 2.13 Comparison of Cases and Suspects Involved in Tax
Collection Act Violations over the Past 2 Years**



Case Type:

- (1) Tax evasion of the taxpayers: 9 cases.
- (2) Violation against proxy payment: 1 case.

(3) Solicit or helping on tax evasion: 3 cases.

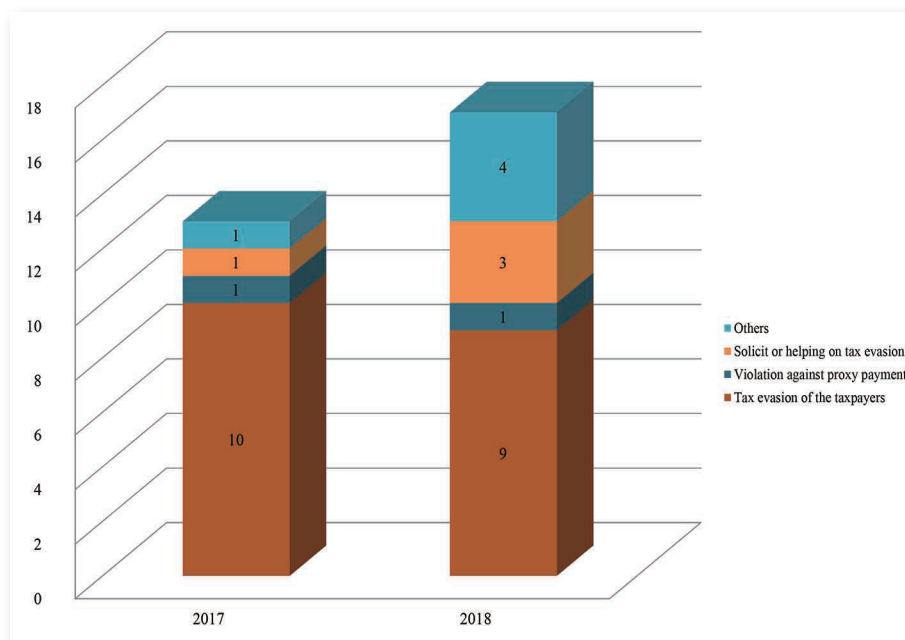
(4) Others: 4 cases.

(For details, please see Table 2.14 and Graph 2.14)

Table 2.14 Comparison of Statistics of Cases Concerning Violations of Tax Collection Act over the Past 2 Years, by Type

Item Year	No. of Cases Total	Percentage	Rate of Change	Tax evasion of the taxpayers	Violation against proxy payment	Solicit or helping on tax evasion	Others
2017	13	100.00%	100.00%	10	1	1	1
2018	17	130.77%	30.77%	9	1	3	4

Graph 2.14 Comparison of Cases Involved in Tax Collection Act Violations over the Past 2 Years, by Type





(b) Major cases:

Liu ○ Hsiu and others of Hao ○ Yi Food Company involved in violations of Tax Collection Act

Liu ○ Hsiu had been the de facto person in charge of Hou ○ Yi Food Co., Ltd since 1997, while Fu ○ Yun were Lin ○ Ying in sequence assumed the position of the vice general manager of the company. Tsai ○ Min, Wu ○ Hsuan, Liang ○ Hui, and Hu ○ Yin were staff members of Hou ○ Yi Food Company and were responsible for carrying out business for Hou ○ Yi Food Company. Starting from April 8, 2003, Liu ○ Hsiu had established offshore dummy companies TOP GRADE L.L.C and CALIFORNIA L.L.C. in the US and H.L.I. Co., Ltd. in Mauritius and opened OBU accounts for the above-mentioned offshore companies at Citibank. When the OBU account of Liu's offshore companies were closed in 2012, Liu ○ Hsiu used anonymous people to assume the position of the person in charge of companies CHASE GOLD and OCEANVIEW in Hong Kong, and NOBLEWAY in Brunei. All these companies were the offshore companies of Hou ○ Yi Food Company.

In order to evade profit-seeking enterprise income tax from selling Niu ○ Pei barbecue sauce, which were distributed by companies ROXY, CANDIA, and LOC-SKY

in the US and Canada, Liu first decided the actual sales price and then requested Wu ○ Hsuan and others to use 70% of the actual sales price to be the price for export customs declaration. Nominally, Liu sold Niu ○ Pei barbecue sauce to the above-mentioned offshore dummy companies, but in fact, the products were sold directly to distributors including ROXY in the US and Canada. Liu ○ Hsiu remitted the actual payments for transaction of goods to the OBU account of Company H.L.I as well as the account at HSBC in Hong Kong in succession. Afterward, Wu ○ Hsuan used 70% of the actual sales price to prepare remittance slips for Tsai ○ Min or Hu ○ Yin to use e-banking to transfer the amounts from company H.L.I to the accounts of dummy companies such as TOP GRADE first and then from these dummy companies' accounts to the account of Hou ○ Yi Food Company, creating a fake buy-sell process between Hou ○ Yi Food Company and its dummy companies. It was found from 2005 to 2016 that Hou ○ Yi Food Company had reported NTD 429,843,399 less than the actual amount, evading a total of NTD 122,426,283 of profit-seeking enterprise income tax, enough to prevent tax authorities from correctly auditing the amounts of tax, including the profit-seeking enterprise income tax, of Hou ○ Yi Food Company.



With intent to obtain illegal benefits and to conceal or to hide the benefits gained in terms of money or property obtained from crimes , Liu ○ Hsiu arbitrarily instructed Tsai ○ Min to transfer a total of NTD 430,854,772 from the Company's offshore accounts to the accounts of VIF TRADING LTD and of other offshore companies, set by Liu, the de facto person controlling these companies, or to offshore company accounts borrowed from others. These proceeds were not disclosed in the financial reports of Hou ○ Yi Food Company or any related BOD meeting minutes. Instead, they were embezzled by Liu, who had successfully hid or concealed the money gained from the serious crimes committed by Liu. This case was referred to Taiwan Tainan District Prosecutors Office for prosecution by the Bureau's Tainan City Field Division.

(7) Counterfeit/Alteration of Currency or Valuable Securities

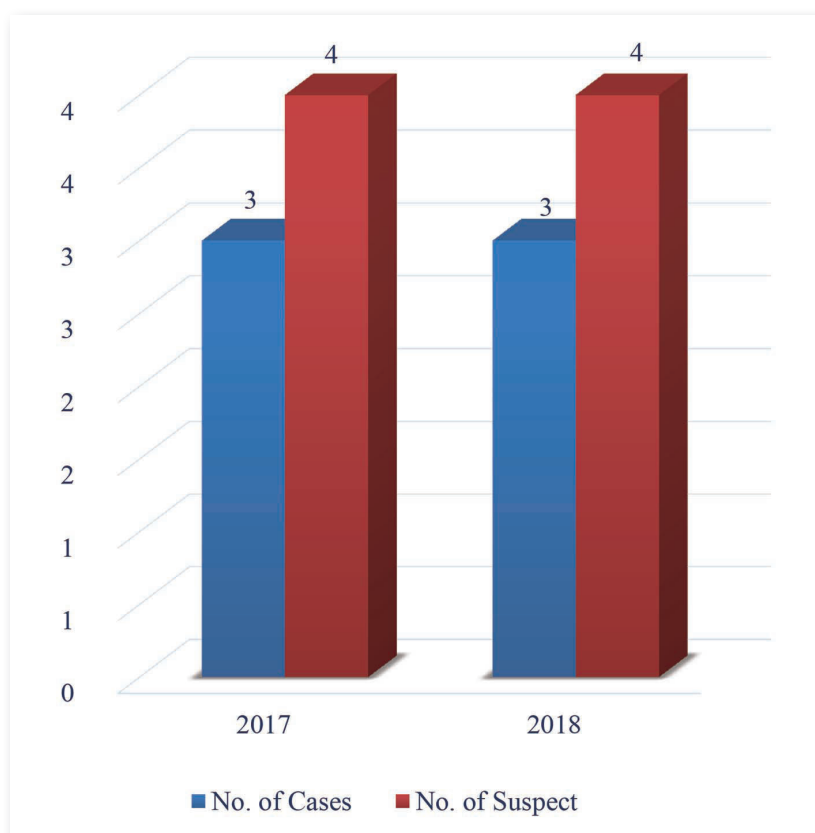
(a) Statistics:

This year, the Bureau referred 3 cases of counterfeiting/alteration of currency or valuable securities, same as in 2017. The number of suspects was 4, same as in 2017. The amount of money involved in these cases reached NTD 44,080,000 compared to NTD 36,945,100 in 2017, showing an increase of 19.31%. (For details, please see Tables 2.03, 2.04, 2.15 and Graph 2.15)

Table 2.15 Comparison of Statistics of Counterfeiting/Alteration of Currency or Valuable Securities Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	3	100.00%	100.00%	4	100.00%	100.00%	36,945	100.00%
2018	3	100.00%	0.00%	4	100.00%	0.00%	44,080	19.31%

Graph 2.15 Comparison of Cases and Suspects of Counterfeiting/Alteration of Currency or Valuable Securities over the Past 2 Years





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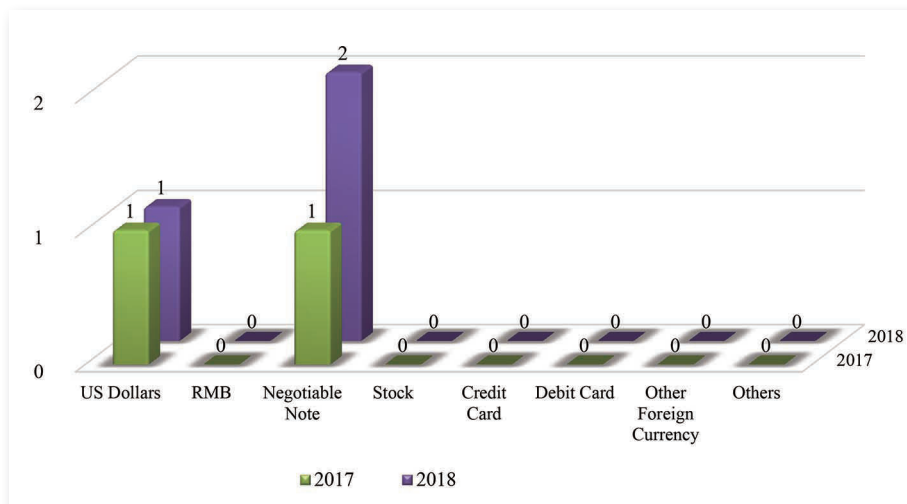
Case Type:

- (1) Counterfeit/Alteration currency: 0 case.
 - (2) Counterfeit/Alteration of Valuable Securities: 3 cases.
- (For details, please see Table 2.03, 2.16 and Graph 2.16)

Table 2.16 Comparison of Statistics of Counterfeiting/Alteration of Currency or Valuable Securities Cases over the Past 2 Years, by Type

Item Year	Counterfeit/ Alteration of National Currency	Counterfeit /Alteration of Valuable Securities								
		Subtotal	US Dollars	RMB	Negotiable Note	Stock	Credit Card	Debit Card	Other Foreign Currency	Others
2017	1	2	1	0	1	0	0	0	0	0
2018	0	3	1	0	2	0	0	0	0	0

Graph 2.16 Comparison of Cases Involved in Counterfeiting/Alteration of Currency or Valuable Securities over the Past 2 Years, by Type



(b) Major cases:

Chen ○ Yung involved in an illegal case

Chen ○ Yung was aware that the one hundred USD 100 bills from an unknown source were counterfeit and was aware that the friend Wan ○ Hwa had a bank account overseas. With intent to use counterfeit older US bills, on April 29, 2016, Chen deceived Wang ○ Hwa by telling him that his USD 100 bills were older USD bills that cannot be exchanged at banks in Taiwan and asked Wang to exchange the bills for him. Wang therefore asked the HSBC Peninsula Center Branch in Hong Kong regarding depositing older USD bills into the account. After confirming that the bills can be deposited, Wang ○ Hwa, misled by Chen, agreed to pay NTD 320,000 to exchange for the one hundred USD 100 bills. Wang then asked the daughter Wang ○ Chen to keep the bills and to save them to Wang ○ Chen's account at HSBC Peninsula Center Branch when Wang ○ Chen go to Hong Kong.

Wang ○ Chen went to Hong Kong on May 6, 2016 and to HSBC Peninsula Center Branch to deposit ninety-three of the USD 100 bills into Wang ○ Hwa's account. Few days later, staff member of the bank notified Wang ○ Hwa that the ninety-three 100 dollars bills deposited by Wang ○ Chen were all counterfeit bills, which had been handed over to



Hong Kong police. Because of the case, Wang ○ Chen went to Hong Kong Police Force for investigation on November 16, 2016 and paid HKD 5,000 for bail. Wang ○ Hwa went to Hong Kong for judicial investigation on February 7, 2018. When Wang ○ Hwa learned that the US dollars bills from Chen ○ Yung was counterfeit bills, Wang autonomously provided two US dollars bills, No. HC35346089B and No. HC35346090B, obtained from Chen for authentication on May 25 of the same year. The Bureau's Documents and Fingerprint Forensics Laboratory identified that these two USD 100 bills were both counterfeit bills, sufficient for supporting that all of the one hundred USD 100 bills from Chen ○ Yung to Wang ○ Hwa were counterfeit bills. The case was referred to Taiwan Miaoli District Prosecutors Office for prosecution by the Bureau's Miaoli County Field Office.

(8) Violations of Tobacco and Alcohol Administration Act

(a) Statistics:

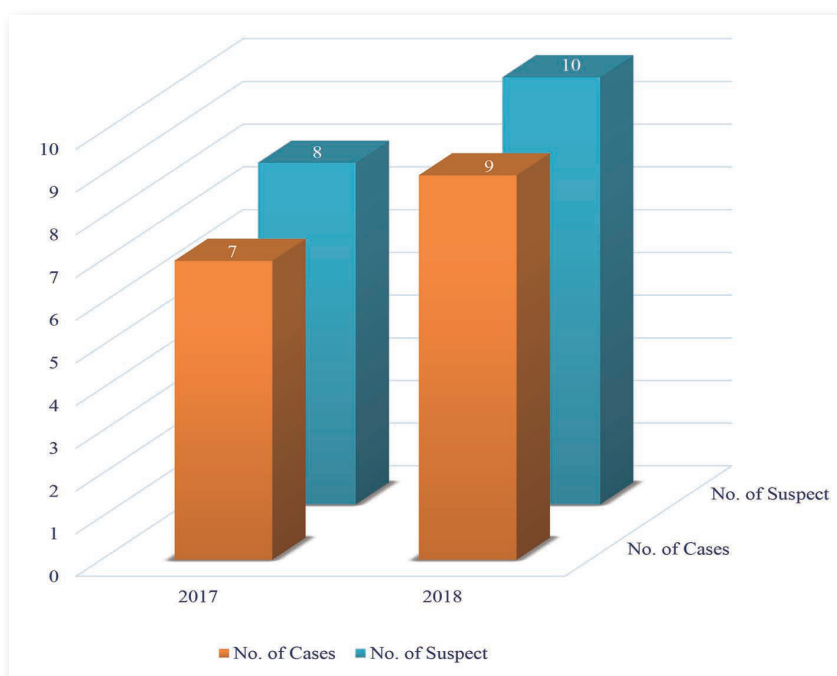
The Bureau referred 9 cases of violations of the Tobacco and Alcohol Administration Act this year, compared to 7 cases in 2017, showing an increase of 28.57%. The number of suspects was 10 compared to 8 in 2017, showing an increase of 25%. The amount of money involved in these cases reached NTD 20,550,000 compared to NTD 42,000 in 2017,

showing an increase of NTD 20,545,800. (For details, please see Tables 2.03, 2.04, 2.17 and Graph 2.17)

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

Item Year	No. of Cases	Rate of Change	No. of Suspect	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	7	100.00%	8	100.00%	42	100.00%
2018	9	28.57%	10	25.00%	20,550	48828.57%

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





(b) Major cases:

Lu ○ Hui involved in violations of Tobacco and Alcohol Administration Act

Lu ○ Hui was a freight vessel engine room mechanic on vessel Dian ○ No. 2 of Yu ○ Shipping Company. The vessel mainly travels between Taiwan and Indonesia. Lu was aware that he was not allowed to import tobacco products because he had no permit issued by the Treasury Department of the Ministry of Finance for tobacco and alcohol import or any similar documents of approval from the Ministry of Finance. Nevertheless, Lu ○ Hui smuggled tobacco with intent to gain illegal benefits. When Dian ○ No. 2 was anchoring at Indonesia for loading, Lu ○ Hui phoned local vendors to purchase 1,080 cartons of untaxed tobacco products (SAMP ERNA x 720 cartons and GUDANG GARAM x 36 cartons) for USD 17.00 (about NTD 510) per carton (ten packs per carton). When the vessel reached the Port of Taichung on March 19, 2018, Lu ○ Hui unloaded the untaxed tobacco products (1,080 cartons) to Pier 102 and then contacted and paid his friend Tsai ○ Chih (who was uninformed) to drive Tsai's van to the pier so Lu can load the smuggled tobacco to the van for NTD 3,000 per trip. Lu ○ Hui planned to sell the tobacco to others to make profit from price differences.

Nevertheless, when Lu○Hui and Tsai ○Chih was loading the smuggled tobacco at Pier 102, the untaxed tobacco products were detected and seized by customs staff of Port of Taichung. Lu○Hui imported untaxed tobacco products for sales without permission, violating the Tobacco and Alcohol Administration Act. The case was referred to Taiwan Taichung District Prosecutors Office by the Bureau's Marine Affairs Field Office and Summary Judgment was applied.

(9) Violations of Banking Act

(a) Statistics:

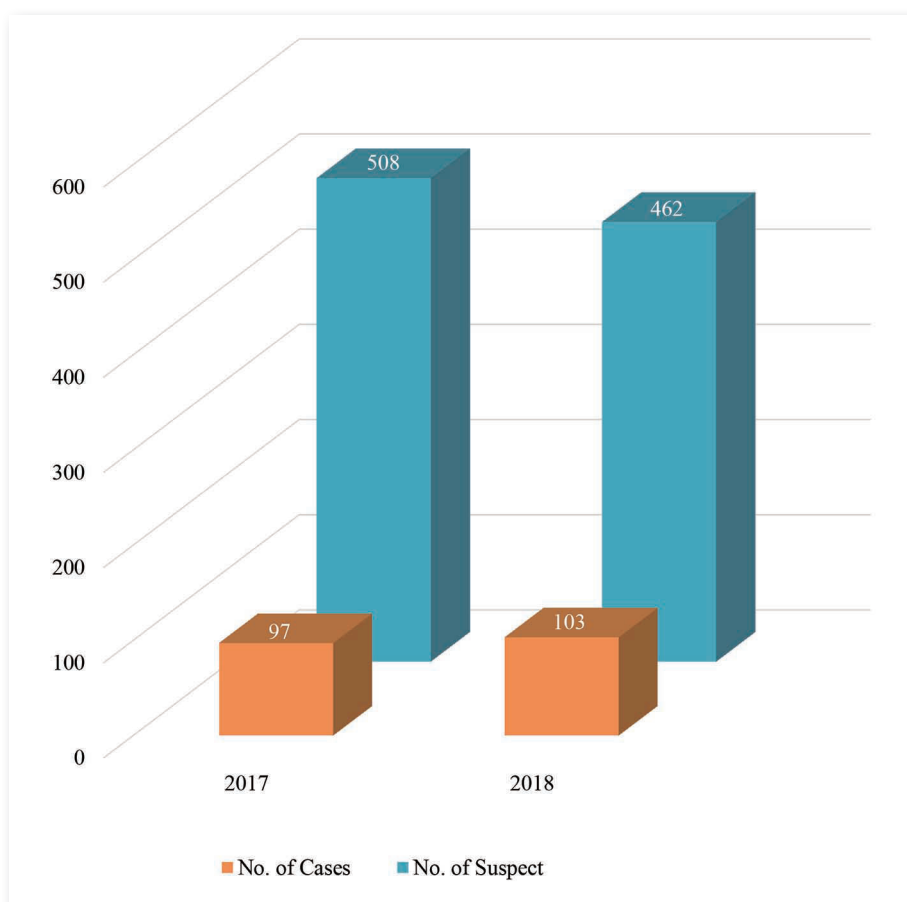
The Bureau referred 103 cases of violations of the Banking Act this year, compared to 97 cases in 2017, showing an increase of 6.19%. The number of suspects was 462 compared to 508 in 2017, showing a decrease of 9.06%. The amount of money involved in these cases reached NTD 84,623,749,238 compared to NTD 162,720,756,042 in 2017, showing a decrease of 47.99%. (For details, please see Tables 2.03, 2.04, 2.18 and Graph 2.18)



**Table 2.18 Comparison of Statistics of Cases concerning Violation of
Banking Act over the Past 2 Years**

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	97	100.00%	100.00%	508	100.00%	100.00%	162,720,756	100.00%
2018	103	106.19%	6.19%	462	90.94%	-9.06%	84,623,749	-47.99%

**Graph 2.18 Comparison of Cases and Suspects Involved in Banking
Act Violations over the Past 2 Years**



Case Type:

- (1) Raising illegal capital funds: 61 cases.
- (2) Transactions conducted for domestic and foreign exchange businesses without the approval of the government: 35 cases.
- (3) Breach of trust by financial personnel: 3 cases. (also listed as corporate corruption)
- (4) Fraudulent Solicitation for money from financial institutions: 3 cases.
- (5) Receiving improper interest by financial personnel: 1 case. (also listed as corporate corruption)
- (6) Illegal Loan Release by financial personnel: 0 case. (also listed as corporate corruption)

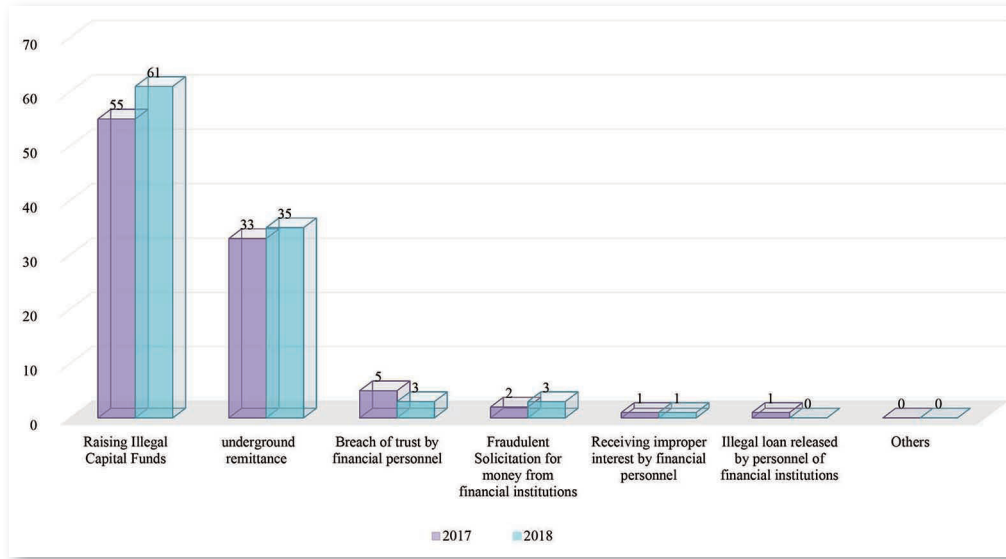
(For details, please see Table 2.19 and Graph 2.19)

Table 2.19 Comparison of Cases Involved in Banking Act Violations over the Past 2 Years, by Type

Item Year	No. of Cases	Percentage	Rate of Change	Raising Illegal Capital Funds	underground remittance	Breach of trust by financial personnel	Fraudulent Solicitation for money from financial institutions	Receiving improper interest by financial personnel	Illegal loan released by personnel of financial institutions	Others
2017	97	100.00%	100.00%	55	33	5	2	1	1	0
2018	103	106.19%	6.19%	61	35	3	3	1	0	0



**Graph 2.19 Comparison of Cases Involved in Banking Act Violations
over the Past 2 Years, by Type**



(b) Major cases:

(i) Yi ○ Fu Holding Company violating the Banking Act

Chou ○ Ching was the president of Yi ○ Fu Holding Group. Wu ○ Feng was the vice general manager of the Group. Chen ○ Feng was the CEO of the Group. Wu ○ Lin was the consultant of the Group. Wen ○ Ho, Sheng ○ Ju, Peng ○ Yuan, Chan ○ Hung, Chen ○ Fa, Wu ○ Hsiu, and Wu ○ Jung were the business vice general manager of the Group. From August 2013 to December 2016, aware that no enterprises but banks can accept money deposit, provide loans, receive

investment, or absorb capitals or obtain funds from people for shareholding or any other purposes, Chou ○ Ching still agreed to pay or paid bonuses, interests, dividends, or other rewards out of proportion to the principals with intent to gain benefits. As a result, Chou collaborated with Wu ○ Feng, Chen ○ Feng and other people to set up Yuan ○ Technology Company and Yi ○ Fu Holding Company not approved by the competent authority. Using “miscellaneous fees,” “consultant fees,” and “safekeeping fees,” Chou and his group paid investors 14.34% to 220.8% of reward, which were significantly out of proportion. Through a multi-layer marketing network providing big money rewards, fund raising presentation, tours and other public activities, they absorbed capitals (fund raising projects T1, T2, T3, A1, M1, and Han Yuan e-Business project) using stock pledged loans and repurchase agreements and had successful got Chang ○ Hwa, Yang ○ Lan, and others to transfer money to their accounts, obtaining more than NTD 4.4 billion of money. Chou and others used the illegal proceeds to purchase houses, land, and other property assets and securities, which were registered under dummy companies for trust for hiding the property



and doing money laundering.

Yi ○ Fu Holding Company issued new stock twice to deceptively increase the capital to NTD 0.1 billion and then merged and obtained the right to operate of companies experiencing operation difficulties, including Tong ○ Company, Ho ○ Company, Ching ○ Tsi Food Company, Hsiang ○ Technology Company, Taiwan ○ Power Company, San ○ Network Marketing Company, Hsi ○ Micro-Electronic Technology Company, Ku ○ Feng Company, Shuo ○ Company, and Kuang ○ Charity Associations. They also used the obtained illegal proceeds to loan the above-mentioned companies and set up other companies including Li Yang ○ Landscaping Company, Jing ○ Feng Company, Chien ○ Asset Management Company, and Chu ○ Ching Investment and Holding Company. In addition, they paid Chou ○ Ching' s driver Chang ○ Wei to find people in financial difficulties to be the heads of dummy companies. As the parent company, Yi ○ Fu Holding Company had purchased more than 20 companies to be its subsidiaries, establishing Yi ○ Fu Holding Group. Chou openly claimed that people can make profits by purchasing shares of Yi ○ Fu Holding Group because the Group will become TWSE

and TPEx listed in the future. Chou also signed the “Share Trading Agreement and Power of Attorney” or “Conditional Trading Contract” with investors. Using NTD 50 per share of Yi ○ Fu Holding Company and Ho ○ Company as the basis, Yi ○ Fu Holding Company allowed investors to buy units for investment: one unit for one thousand shares. The shares were transferred to the investors to make these investors believe that the guarantee for their investment has value. Together, Chou and other had absorbed capital from 5,000 people.

Chou ○ Ching and group staff Wu ○ Feng, Wu ○ Lin, Chen ○ Feng, Wen ○ Ho, Sheng ○ Ju, Lin ○ Chih, Tsai ○ Hong, Peng ○ Yuan, Chan ○ Hong, Chen ○ Fa, Wu ○ Hsiu, and Wu ○ Jung had jointly violated Paragraph 1 (later part) of Article 125, and Paragraph 1 of Article 29 of the Banking Act. This case was referred to Taiwan New Taipei City District Prosecutors Office for prosecution by the Bureau's Taipei City Field Division. In August and November 2018, New Taipei City District Court determined that Chou ○ Ching and other had illegally raised NTD 4,522,939,800 and judged Yi ○ Fu and another two companies to pay a penalty of NTD 0.9 billion. Chen ○ Feng and other accomplices were



sentenced to a term of imprisonment of various length, including 11 years in imprison.

- (ii) Lin ○ Chieh and others of Kuo ○ Company involved in violating the Banking Act by using Bitcoin for capital absorption

Lin ○ Chieh was the chief executive representative of the commission of Kuo ○ Company's Great China and East Alliance Region as well as a Level-8 (a total of ten levels) leader. He also appointed himself the person in charge of the business in Taiwan. Lin ○ Yi (Lin ○ Chieh's father), Fan ○ Ming, Chung ○ ling, Huang ○ Chieh (Chung ○ ling's spouse), Lin ○ Wen, and Chin ○ Yun were lecturers or leaders of various levels of Kuo ○ Company. In October and November 2016, they recruited mainland Chinese Chen and others ○ to be the person in charge of the office in Fuzhou, China and held investment presentations to invite investors in mainland China. Lin ○ Chieh in October 2016 set up the Taiwan office and in August 2017, he collaborated with aforementioned Fan ○ Ming and others to set up the Taiwan region office of Kuo ○ Company at the aforementioned address. They had held various presentations in mainland China, Kaohsiung (Grand

Hotel), and Taichung (B ○ Coffee) to recruit investors. For the investment project, investors could choose from USD 100 per unit, USD 350 per unit, USD 1,000 per unit, USD 3,000 per unit, and USD 7,000 per unit for investment and investors can also buy a combination of the above units for investment. Each account can purchase one project once only, and they claimed that the investment proceeds were used by Kuo ○ Company for purchasing RM, which is an internal price unit used by Kuo ○ Company, in USD). They guaranteed that the value of RM will go up by a fixed rate of 0.35% daily (changed to a fixed rate of 0.21% at the beginning of August 2016). With the interest compounded for one year, the investors were convinced that they will get the principal plus 355% of profit. Depending on the investment project, there was a lock-up period of 240 to 360 days, and the investors daily can get back their principals on a pro-rata basis, and at the end of the term, investors can get all principal back. As for the bonus, for investment of USD 100 per unit, USD 350 per unit, USD 1,000 per unit, USD 3,000 per unit, and USD 7,000 per unit, the investor can receive 9.29% to 29.46% of bonuses. In addition, those referring others to make



investment will get a generation bonus ranging from 1.5% to 8.8%, utmost to 14 generations. If the number of investors and the sales performance reach the target, one can get a promotion bonus ranging from USD 5,000 to USD 2.5 million.

Aside from using the above-mentioned approach for recruiting investors, Lin ○ Chieh and others used the following three methods to receive investment money from investors: (1) Buying RM by Bitcoin: Investors will first use cash to buy Bitcoin of a value equal to the value of the investment they want to make and remit the Bitcoin to a Bitcoin wallet (randomly displayed, the address of the wallet is offshore) specified on Kuo ○ Company's website for purchasing RM. (2) Using upline leaders' award bonus at Kuo ○ Company's account for purchasing RM on behave of investors. (3) Upline leader purchasing RM through Lin ○ Chieh and Fan ○ Ming. Once an investor had paid the money for the investment using the above-mentioned method, Lin ○ Chieh and Fan ○ Ming would buy Bitcoin directly and send it to the Bitcoin purse of the headquarters of Kuo ○ Company. By February 2018, Lin and others told investors of Kuo ○ Company's announcement of requiring account

verification before withdrawing the principal and bonuses from the account. Only few investors had passed account verification and got back their principal. By April 24, 2018, no investors could get their principal back. By June, Kuo ○ Company website was closed. With the search warrant from Taichung District Court, MJIB searched, seized, and frozen a total of 197.00433775 Bitcoin and 8.3 ETH. Together, Lin ○ Chieh had raised USD 53 million from investors. This case was referred to Taiwan Taichung District Prosecutors Office for prosecution by the Bureau's Taichung City Field Division.

- (iii) Huang ○ Hui and others of Yi ○ Company involved in underground banking

Huang ○ Hui was a sales manager of Yi ○ Company and was responsible for contact customers and collect payments for Yi ○ Company and its affiliated enterprises. Liu ○ Jung was a financial supervisor of Yi ○ Company and was in charge of the accounting and cashier business of Yi ○ Company and its affiliated Enterprises. Located next to the renown Wufenpu garment business district in Taipei City, Yi ○ Company conducted import/export trading and offered cross-strait customs clearance business to many ready-to-wear



garment makers. Huang ○ Hui was aware of garment makers' frequent business interaction with companies in mainland China and recognized that there was a great need for NTD and RMB exchange and payment collection services. Huang ○ Hui and Liu ○ Jung were aware that they were not bankers, and without permission from the competent authority, they cannot provide foreign exchange service domestically. Nevertheless, from May 2000 to May 2016, they, with intent to provide foreign exchange services domestically, jointly instructed several employees of Yi ○ Company to open accounts at Far Eastern International Bank (Yungchi Branch) and Yuanta Bank and to give the passbooks and corresponding seals to Huang ○ Hui and others for keeping. Huang ○ Hui and Liu ○ Jung informed their customers that the above-mentioned employees' bank accounts were accounts for receiving and making payments, and as a result, customers including Cheng ○ Tai, the person in charge of Tokichoi International Co., Ltd., Cheng ○ Chao, the person in charge of Hsiang Shang Garment, Chen ○ Huan, the person in charge of Chien ○ Co., Ltd., and Huang ○ Ming, the person in charge of Chen ○ Co., Ltd. commissioned Yi ○ Company to remit payments

for goods to accounts specified by their vendors in mainland China. Therefore, Liu ○ Jung every day at 3:30 PM would fax a photocopy of the above-mentioned passbook to personnel of the partnering Tai ○ Packing Company at Dongguan City, Guangdong Province for reconciliation. The personnel at Tai ○ Packing Company would then make payments for goods to the designated vendors. Yi ○ Company was also commissioned to make payment to domestic vendors for fund dispatch. Therefore, Yi ○ Company employees including Hong ○, Liu ○ Hsiang, and Chen ○ Chung were instructed to use withdrawal slips and remittance slips from the above-mentioned banks to perform remittance at Far East International Bank (Yungchi Branch), Hua Nan Bank (Yungchi Branch), E.Sun Bank (Songshan Branch), and Bank SinoPac (Yungchi Branch) and to remit payments for goods to Tai ○ Packing Company in mainland China, and Tai ○ Packing Company in turn would remit payments to the designated accounts of vendors to complete fund payment and collection and settlement for companies across the strait. From May 2010 to May 2016, a total of NTD 25,329,738,092 has been received through the accounts of employees Chang ○ Chih, Chen



○Chung, Tseng ○Ping, and Liu ○Hsiang. Huang ○Hui and Liu ○Jung had used this approach for a long time to run their NTD and RMB underground exchange business across the strait, involving violations of the Banking Act. The case was referred to Taiwan Taipei District Prosecutors Office for prosecution by the Bureau's Taipei City Field Division.

(10) Infringement of Intellectual Property Rights

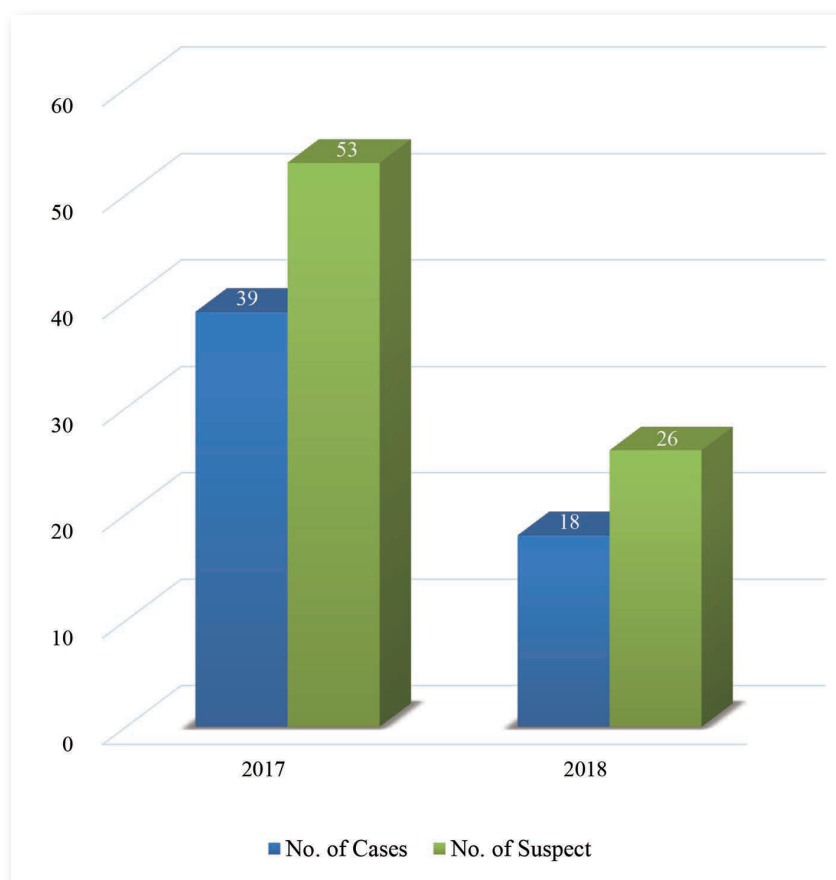
(a) Statistics:

The Bureau referred 18 cases of violations of intellectual property rights this year, compared to 39 cases in 2017, showing a decrease of 53.85%. The number of suspects was 26 compare to 53 in 2017, showing a decrease of 50.94%. The amount of money involved in these cases reached NTD 1,786,985,827 compared to NTD 325,894,961 in 2017, showing an increase of 448.33%. (For details, please see Tables 2.03, 2.04, 2.20 and Graph 2.20)

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

Item Year	No. of Cases	Percent- age	Rate of Change	No. of Suspect	Percent- age	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change	Violation of Trade- mark Act		Violation of Copyright Act		Others	
									No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	39	100.00%	100.00%	53	100.00%	100.00%	325,894	100.00%	28	32	11	21	0	0
2018	18	46.15%	-53.85%	26	49.06%	-50.94%	1,786,985	448.33%	13	17	5	9	0	0

Graph 2.20 Comparison of Cases and Suspects Involved in Intellectual Property Rights Infringements over the Past 2 Years





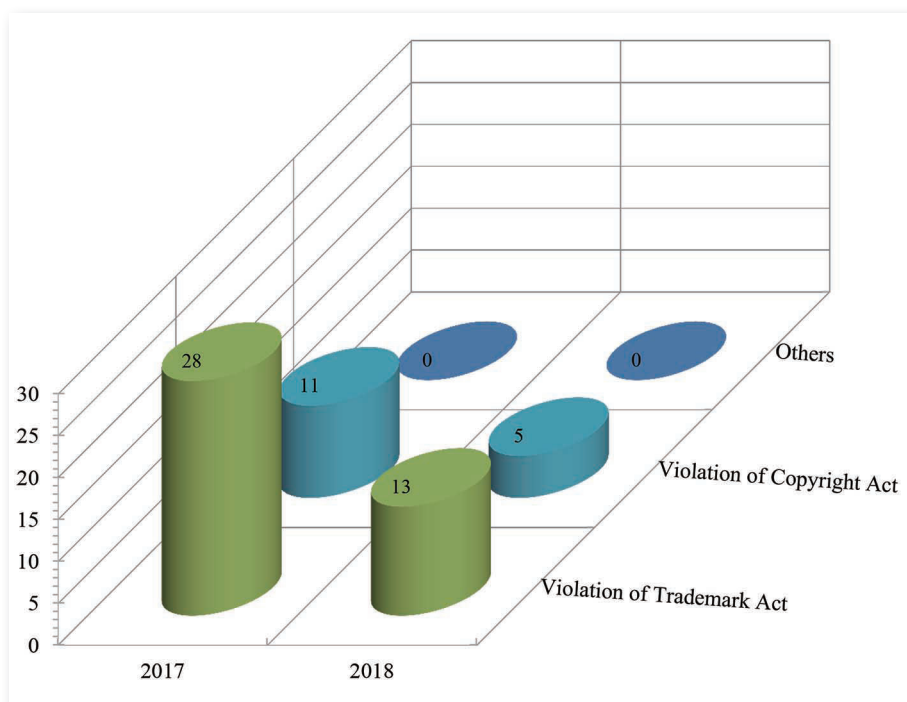
Case Type:

(1) Violations of Trademark Law: 13 cases.

(2) Violations of the Copyright Act: 5 cases.

(For details, please see Table 2.03, 2.20 and Graph 2.21)

Graph 2.21 Comparison of Cases Involved in Intellectual Property Rights Infringements over the Past 2 Years, by Type



(b) Major cases:

Xuite “Feng ○ Audiovisual Collections” involved in violating the Trademark Act

Hsu ○ Ching was aware that KBS Media, Munhsa Broadcasting Corp., and SBS these three companies possessed the copyright of Love in the Moonlight, W, Romantic Dr. Kim, and the Poet Warrior Youth these four Korean TV dramas, which Ko ○ ○ Su Co., Ltd. has obtained the exclusive right for broadcast and transmission in Taiwan. Nevertheless, Hsu, with intent to transmit the works openly, neither approved or authorized by the copyright holders of the above four works, used an Internet-connected personal computer to download the electromagnetic files of the above-mentioned works from mainland China's ACG. RIP, saved these files on the personal computer, connected the computer to Xuite of Chunghwa Telecom through the Internet, and uploaded the electromagnetic files of the above-mentioned unauthorized works to the blog of “Feng ○ Audiovisual Collections,” allowing anyone to receive the above works at any time and from any location. This type of open transmission infringed the copyright of the copyright holders. By March 21, 2017, the infringed dollar amount reached NTD 353,107,456. This case was referred to Taiwan Shihlin District Prosecutors Office for prosecution by the Bureau's Changhua County Field Office.



(11) Violations against the Trade Secrets Act (also listed as corporate corruption)

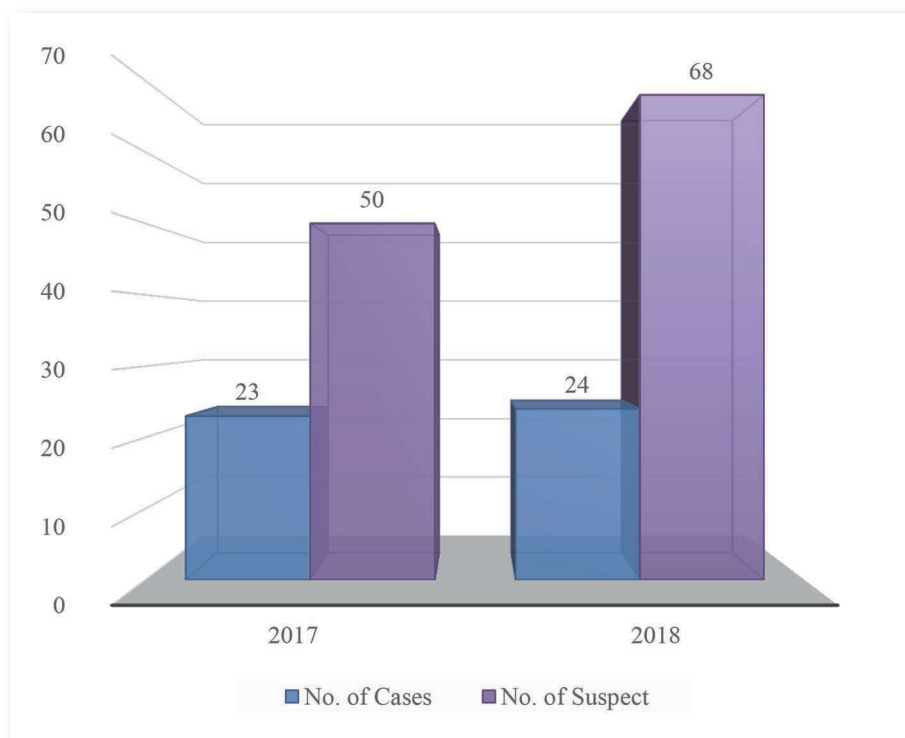
(a) Statistics:

The Bureau referred 24 cases of violations of the Trade Secrets Act this year, compared to 23 cases in 2017, showing an increase of 4.35%. The number of suspects was 68 compared to 50 in 2017, showing an increase of 36%. The amount of money involved in these cases reached NTD 100,706,290,014 compared to NTD 69,781,200,947 in 2017, showing an increase of 44.32%. (For details, please see Table 2.03, 2.04, 2.21 and Graph 2.22)

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

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	23	100.00%	100.00%	50	100.00%	100.00%	69,781,200	100.00%
2018	24	104.35%	4.35%	68	136.00%	36.00%	100,706,290	44.32%

Graph 2.22 Comparison of Cases and Suspects Involved in Trade Secrets Infringement over the Past 2 Years



- (b) Major cases: (Cases also listed in corporate corruption will be shown in the enterprise anti-corruption work list.)

(12) Violations of Securities and Exchange Act

- (a) Statistics:

The Bureau referred 86 cases of violations of the Securities and Exchange Act this year, compared to 104 cases in 2017, showing a decrease of 17.31%. The number of suspects was 337 compared to 429 in 2017, showing



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a decrease of 21.45%. The amount of money involved in these cases reached NTD 20,720,251,009 compared to NTD 21,767,439,508 in 2017, showing a decrease of 4.81%. (For details, please see Table 2.03, 2.04, 2.22 and Graph 2.23)

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

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change	Collection and issuance without approval		Document counterfeit in collection or issuance		Violation finalize	
									No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	104	100.00%	100.00%	429	100.00%	100.00%	21,767,439	100.00%	13	45	13	95	0	0
2018	86	82.69%	-17.31%	337	78.55%	-21.45%	20,720,251	-4.81%	5	16	9	45	0	0

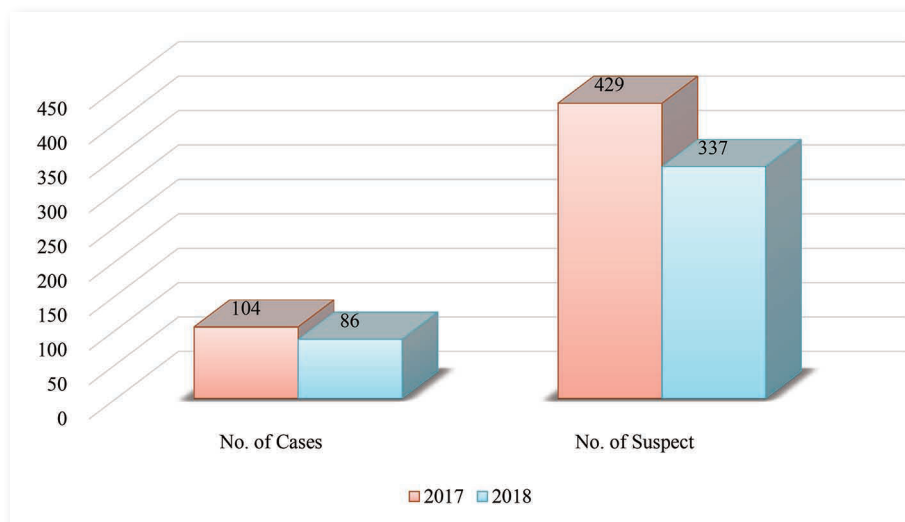
Table 2.22 (cont.)

Item Year	Stock Price Manipulation through Abnormal Trade		Insider Trading		Unconventional transactions		Special Breach of Trust, Embezzlement		Fraudulent Financial Reports		Fraudulent Lawyer or CPA Attestation		Securities market surrounding units accepting improper benefits	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	17	61	12	33	2	6	15	69	6	25	0	0	0	0
2018	16	61	13	35	6	51	13	59	3	23	0	0	0	0

Table 2.22 (cont.)

Item Year	Unauthorized Business Operation of Securities Related Industry of Business		Stock price manipulation with unreliable information		Stock price manipulation in other manners		Illegal Private Placement		Illegal Merge		Others	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	19	67	0	0	0	0	0	0	0	0	7	28
2018	17	36	1	1	0	0	0	0	0	0	3	10

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



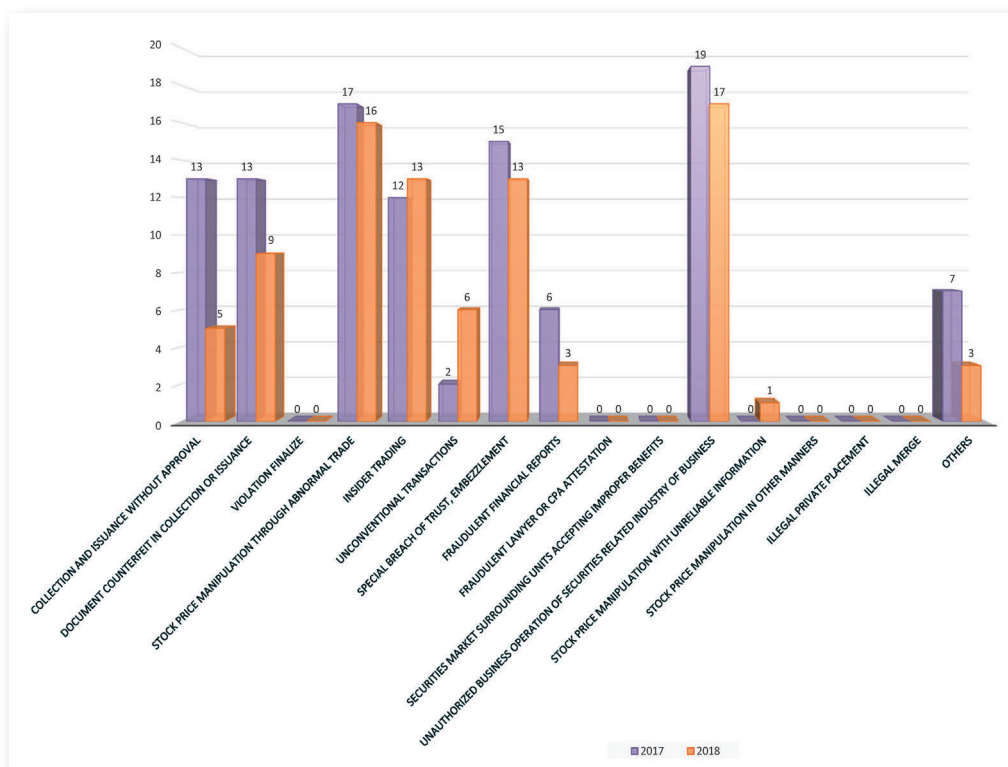
Case Type:

- (1) Collection and issuance without approval from competent authority: 5 cases.
- (2) Fund raising or stock issue frauds: 9 cases. (also listed as corporate corruption)
- (3) Violation finalize: 0 case. (also listed as corporate corruption)
- (4) Abnormal trading and manipulation of stock prices: 16 cases. (also listed as corporate corruption)
- (5) Insider trading: 13 cases. (also listed as corporate corruption)



- (6) Unconventional transactions: 6 cases. (also listed as corporate corruption)
 - (7) Special breach of trust, embezzlement: 13 cases. (also listed as corporate corruption)
 - (8) Fraudulent financial reports: 3 cases. (also listed as corporate corruption)
 - (9) Fraudulent lawyer or CPA attestation: 0 case. (also listed as corporate corruption)
 - (10) Securities market surrounding units accepting improper benefits: 0 case.
 - (11) Unauthorized Business Operation of Securities Related Industry of Business: 17 cases.
 - (12) Stock price manipulation with unreliable information: 1 case. (also listed as corporate corruption)
 - (13) Stock price manipulation in other manners: 0 case. (also listed as corporate corruption)
 - (14) Illegal private placement: 0 case. (also listed as corporate corruption)
 - (15) Illegal merger: 0 case. (also listed as corporate corruption)
 - (16) Others: 3 cases.
- (For details, please see Table 2.22 and Graph 2.24)

Graph 2.24 Comparison of Cases and Suspects Involved in Securities and Exchange Act Violations, by Type



(b) Major cases:

Wang ○ Wei and others of Tien ○ Investment Company involved in counterfeit in collection or issuance

Wang ○ Wei was the person in charge of Tien ○ Investment Company and the person (de facto) in charge as well as a director of Tien ○ International Company. Because foreign investors cannot invest internet businesses in



mainland China, Wang ○ Wei set up Tien ○ Company, S ○
○ Latitude Business Inc. in British Virgin Islands, and Tien
Group at Cayman Islands. Tien Group was the shareholding
company of Tien ○ Company, Hong Kong and it signed
a shareholding agreement with China's Li ○ Company to
bypass the regulation prohibiting foreign investors from
investing Internet businesses in China. Subsequently, they ran
e-fun online shopping sites of Tien ○ Company in Beijing.

Since 2013, Wang ○ Wei had used the name of Tien ○
International Company and through its chief executive group
(uninformed) to use a multi-level marketing approach to
recruit investors for 0.7 million online e-fun online shopping
sites for Tien ○ International Company and Beijing Tien ○
Company. By investing NTD 97,500 per unit, investors can
become a multi-level market sale and run ten e-fun online
shopping sites for Tien ○ Company and 35 e-fun online
shopping sites for Beijing Tien ○ Company. These investors
also got five warrants of Hong Kong Tien ○ Company (100
shares each warrant and 1 RMB per share) allowing them to
purchase the company's stocks by the original price when the
company issues its stock in the future. In total, there were
2,953 multi-level marketing sales in Taiwan region.

Wang ○ Wei was aware that for fund raising and

issuance of securities are limited to government bonds or securities approved by the competent authority. Unless the application is reported and approved by the competent authority (Financial Supervisory Commission), no securities can be issued. It is also illegal to sell securities one is holding or the proceeds payment certificate or to recruit investors using the right certificate or the new share purchase right certification. Nonetheless, Wang Wei in June and July 2016 planned to have investors holding the certificates of entitlement to shares of Tien Company, Hong Kong to purchase the purchase receipt of shares of S Latitude EBusiness Inc. by the original share price, but that was not approved by the Financial Supervisory Commission. Wang Wei also claimed that the investors can change to acquire 10% shares of Tien Company, Cayman Islands under the name of S Latitude EBusiness Inc. Then Tien Group will apply for IPO in Hong Kong, and the IPO is successful, the investors will be the original shareholders of Tien Group. Wang Wei was aware that false, deceptive, misleading behavior is not allowed for securities fund raising, issuance, private placement, or trading, but with intent to obtain illegal benefits, Wang concealed the fact that Li Company, China was operating at a loss in 2015 and that



Tien ○ Group did not meet the IPO requirements of the Main Board of the Stock Exchange of Hong Kong. Instead, Wang claimed in public that e-fun shopping ran well, and the future stock price will escalate 10 to 20 times, misleading the investors to transfer money to the foreign deposit account of S○○ Latitude EBusiness Inc. at Shin Kong Bank (Taichung Branch) for investment. In total, Wang ○Wei received more than USD 7.15 million (about NTD 210 million) of investment money from investors. This case was referred to Taiwan Taichung District Prosecutors for prosecution by the Bureau's Yilan County Field Office.

(13) Violations of Futures Trading Act

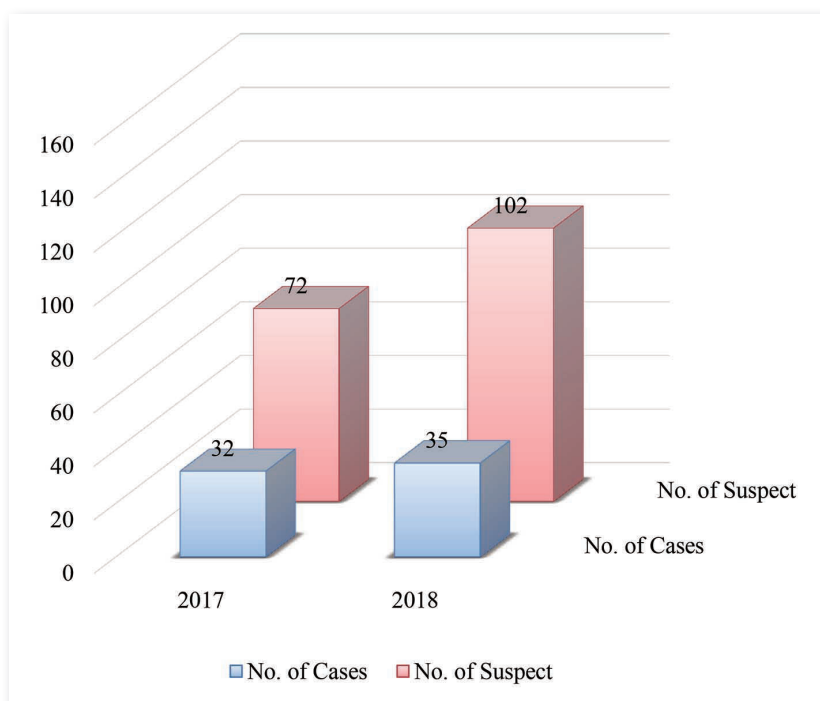
(a) Statistics:

The Bureau referred 35 cases of violations of the Securities and Exchange Act this year, compared to 32 cases in 2017, showing an increase of 9.38%. The number of suspects was 102 compared to 72 in 2017, showing an increase of 41.67%. The amount of money involved in these cases reached NTD 3,801,342,013 compared to NTD 1,235,628,906 in 2017, showing an increase of 207.64%. (For details, please see Table 2.03, 2.04, 2.23 and Graph 2.25)

Table 2.23 Comparison of Statistics of Violations of the Futures Trading Act over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	32	100.00%	100.00%	72	100.00%	100.00%	1,235,628	100.00%
2018	35	109.38%	9.38%	102	141.67%	41.67%	3,801,342	207.64%

Graph 2.25 Comparison of Cases and Suspects Involved in Futures Trading Act Violations over the Past 2 Years





(b) Major cases:

Liu ○ Wei involved in violations of the Futures Trading Act

Liu ○ Wei was the group leader of Huang ○ Gold Digging (hereinafter as Huang ○ Group) set up on LINE, an instant messaging program. Aside from being responsible for the operations and management of the group, Liu also did foreign exchange margin trading on behave of the members. Huang ○ Ching was the secretary general of the group and was responsible for assisting Liu in preparing promotional materials for the group and managing the accounts and phone number of members of the group. Huang also provided personal accounts for group members to remit fees for fiduciary services or investment suggestions. Sun ○ Yuan was the market development person and a group lecturer of the at the Taichung branch. Sun also provided his personal account for group members to remit fees for fiduciary services or investment suggestions. Under the group, there were four sub-groups responsible for recruiting members, and these members would function as staff members without pay. These people include the vice group leader Chiu ○, who was responsible for recruiting new members, Lo ○ Kai, who was a lecturer in Taoyuan area, Liu ○ Nan, who was responsible for assisting posting information for various subgroups,

and Yang ○ Yi, who was responsible for assisting member recruitment.

Liu ○ Wei and others were aware that the Futures Trading Act stipulates that without approval from the competent authority, it is not allowed to offer futures services or consultation. Nevertheless, with intent to obtain illegal benefits, Liu and others one day in 2015 started to use a venue in Kuei ○ District, Taoyuan City to perform foreign exchange margin trading. Through the above-mentioned LINE group, they recruited new members from the general public. Aside from teaching members how to carry out foreign exchange margin trading, they told members that with good trading techniques, they can turn USD 10,000 into USD 30 million. Moreover, they recruited group members to pay a certain amount of fiduciary service fees to have Liu and other to do foreign exchange margin trading on behave of them.

Liu ○ Wei first requested the members or “Huang ○ Group” to register and open an account on the official website of USGFX, a foreign exchange broker in Australia, and acquire the account number and passwords. Liu then add the new members to the group, which had a group code from USGFX, so he can check these members' remittance and the account balance. For members who joined the group



and invested USD 10,000, they can choose to have fiduciary services offered by Liu. Liu used the MT4 (META TRADE 4) trading program provided by USGFX to conduct foreign exchange margin trading. For members who invested more than USD 2,500, Liu would assign Sun ○Yuan or Huang ○Ching to provide the fiduciary services. For members investing in USD 5,000, they had to pay a monthly fee of NTD 10,000 for fiduciary services. For members investing in USD 10,000, they had to pay a monthly fee of NTD 20,000. The maximum amount of money for each position for fiduciary services was USD 10,000. To invest in more money, investors had to set up a new position and pay another NTD 20,000 for fiduciary services.

From June 2015 to June 2016, Liu had received more than USD 0.4 million from Line group members for his fiduciary services and received NTD 895,000 as fiduciary service fees. Liu also set up a LINE group for offering group members suggestions and analysis regarding foreign exchange operations and other futures consultation services. Liu had received NTD 25,000 for offering the above services. This case was referred to Taiwan Taoyuan District Prosecutors Office for prosecution by the Bureau's Kaohsiung City Field Division.

(14) Violations of Insurance Act

(a) Statistics:

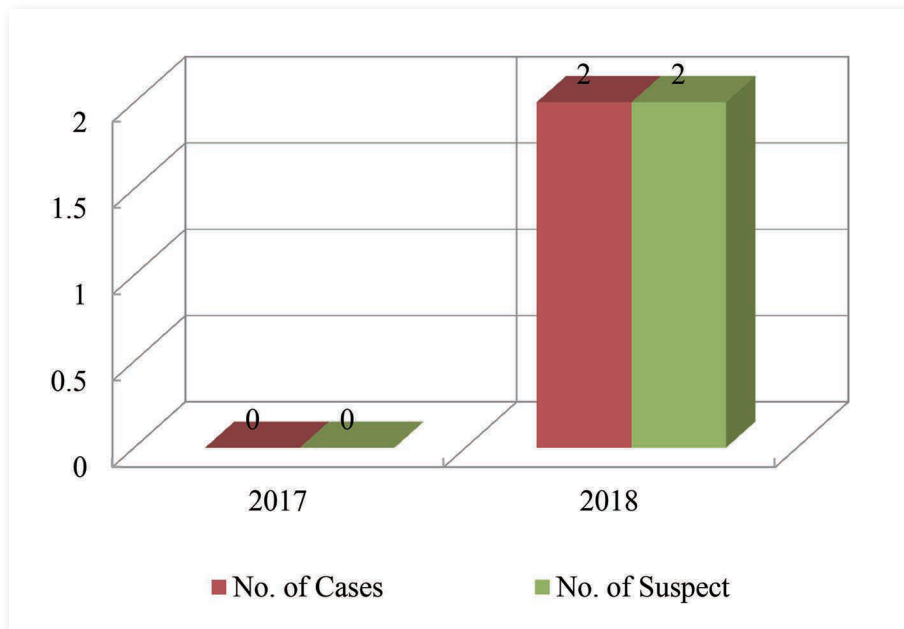
The Bureau referred 2 cases of violations of the Insurance Act this year, compared to 0 cases in 2017, showing an increase of 200%. The number of suspects was 2 compared to 0 in 2017, showing an increase of 200%. The amount of money involved in these cases reached NTD 1,771,140,000. (For details, please see Table 2.03, 2.04, 2.24 and Graph 2.26)

Table 2.24 Comparison of Statistics of Violations of Insurance Act over the Past 2 Years

Item Year	No. of Cases (No.)	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	0	0.00%	0.00%	0	0.00%	0.00%	0	0.00%
2018	2	200.00%	200.00%	2	200.00%	200.00%	1,771,140	1771140.00%



**Graph 2.26 Comparison of Cases and Suspects Involved in Insurance
Act Violations over the Past 2 Years**



(b) Major cases: N/A

(15) Violations of Securities Investment Trust and Consulting Act

(a) Statistics:

The Bureau transferred 15 cases of violations of the Securities Investment Trust and Consulting Act this year, compared to 7 cases in 2017, showing an increase of 114.29%. The number of suspects was 16 compared to 9 in 2017, showing an increase of 77.78%. The amount of money involved in these cases reached NTD 24,015,180, compared

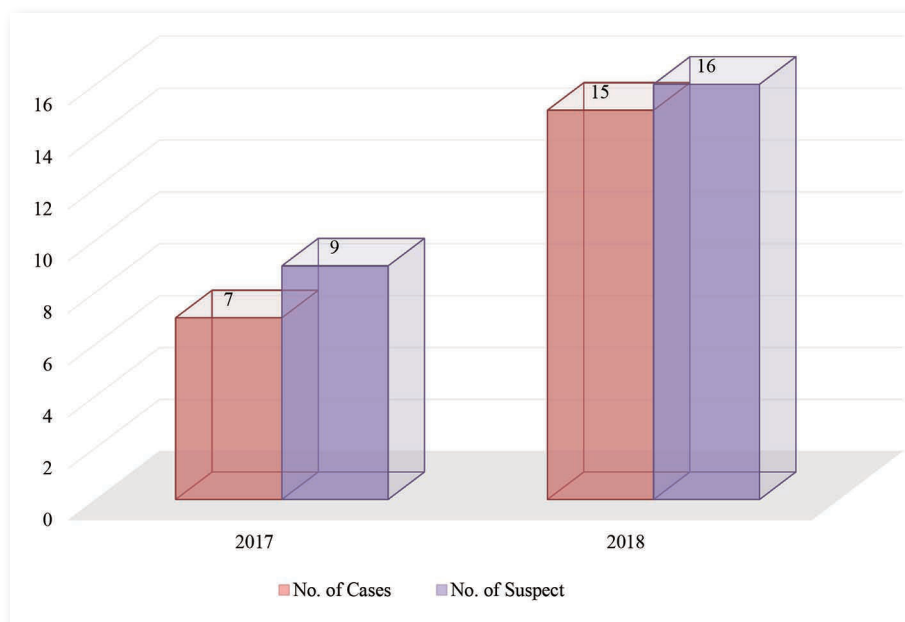
to NTD 170,578,000 in 2017, showing a decrease of 85.92%.

(For details, please see Table 2.03, 2.04, 2.25 and Graph 2.27)

Table 2.25 Comparison of Statistics of Violations of the Securities Investment Trust and Consulting Act over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	7	100.00%	100.00%	9	100.00%	100.00%	170,578	100.00%
2018	15	214.29%	114.29%	16	177.78%	77.78%	24,015	-85.92%

Graph 2.27 Comparison of Cases and Suspects Involved in Violations of the Securities Investment Trust and Consulting Act





(b) Major cases:

Lu ○ Song involved in violations of the Securities Investment Trust and Consulting Act

Lu ○ Song was the person in charge of Cho ○ Assets Management Co., Ltd. (Hereinafter as Cho ○ Company) and Lu had been a fund manager of investment trust businesses. Lu was aware that performing value analyses and making investment decision for securities investment or trading for entrusted investment assets client delivers by a mandate or transfers under a trust is defined as discretionary investment services, which require approval from the Financial Supervisory Commission for operations. It is also prohibited to operate futures trust businesses without approval from the competent authority. Since March, 2010, Lu, with intent to obtain personal illegal benefits, used Cho ○ Company to attract investors including Chang ○ Lin, Liu ○ Pu and Liu ○ Lian, though Lu was aware that Cho ○ Company had not been approved by the Financial Supervisory Commission yet. Lu claimed that he had years of experience as an investment manager of investment trust companies and had achieved excellent profit-making performance. Lu then mentioned that he was running Cho ○ Company, which provides discretionary investment services for securities, bonds, funds,

futures, and other derivative financial instruments issued domestically or overseas. Lu not only verbally promised that the annual profit would be more than 20% but also signed a “discretionary investment contract” guaranteeing an annual profit of 25.2%. More than 20 investors, including Chang ○ Lin, were misled by Lu to entrust Lu ○ Song for discretionary investment services by believing that the investment is safe and sound and with a good profitability. The total amount of investment money absorbed exceeds NTD154,721,000.

Chang ○ Lin and other investors either deposited cash or transferred funds to the personal accounts at Mega Bank, Yuanta Bank, and Taipei Fubon Bank designated by Lu ○ Song. Lu ○ Song used the name of Cho ○ Company or acted on behalf of an investor to operate the above-mentioned funds. Lu transferred the funds to his own accounts and then use his personal accounts to perform various futures instruments trading or stock trading. During the investment period, Lu ○ Song concealed the fact of losses in futures trading by providing investors false trading performance documents, misleading the investors to believe that the investments have good profitability and that there is no need to make any adjustment on the investments. Consequently, these investors put in more money for the investment. In October 2016, Lu



informed the investors of immense losses from futures trading that all money invested were lost. Lu ○ Song was involved in violating the Securities Investment Trust and Consulting Act and the Futures Trading Act. The case was referred to Taiwan Shihlin District Prosecutors Office for prosecution by the Bureau's Taipei City Field Division.

(16) Violations of Business Entity Accounting Act

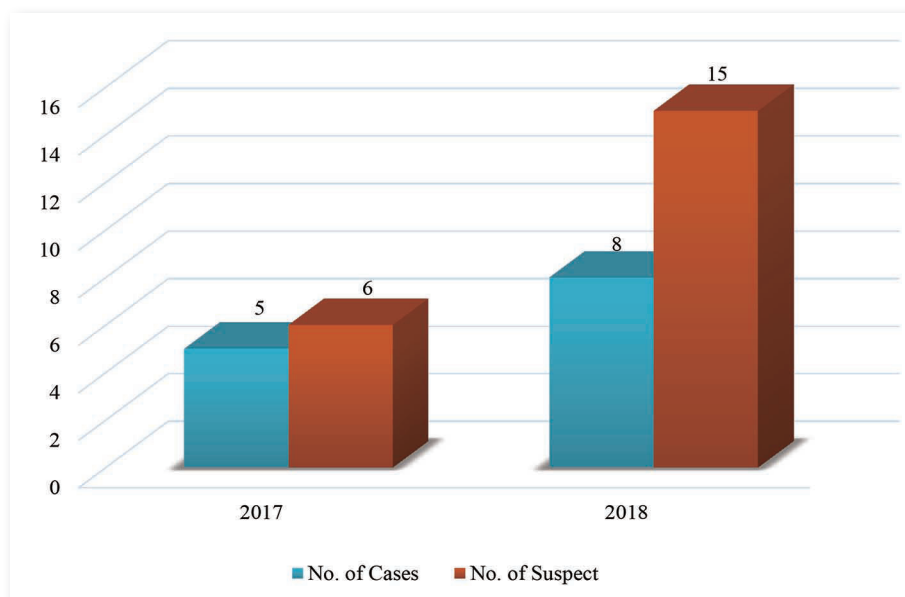
(a) Statistics:

The Bureau referred 8 cases of violations of the Business Entity Accounting Act this year, compared to 5 cases in 2017, showing an increase of 60.00%. The number of suspects was 15 compared to 6 in 2017, showing an increase of 150.00%. The amount of money involved in these cases reached NTD 148,674,392 compared to NTD 25,745,734 in 2017, showing an increase of 477.47%. (For details, please see Table 2.03, 2.04, 2.26 and Graph 2.28)

Table2.26 Comparison of Statistics of Violations of Business Entity Accounting Act over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	5	100.00%	100.00%	6	100.00%	100.00%	25,746	100.00%
2018	8	160.00%	60.00%	15	250.00%	150.00%	148,674	477.47%

Graph 2.28 Comparison of Cases and Suspects Involved in Violations of Business Entity Accounting Act



(b) Major cases:

Certified public bookkeeper Weng ○ Ling and others involved in violations of Business Entity Accounting Act

Weng ○ Ling was the person in charge of “Weng ○ Ling bookkeeper and Tax Return Filing Agency,” which according to Article 71 of the Business Entity Account Act belongs to personnel entrusted by others in accordance with law for managing others' accounting affairs. These agents are responsible for issuing uniform invoices according to the actual sales condition. To increase business, Weng ○



Ling, with intent to record incorrect information for business purposes, falsely issued Chia ○ Company's and Yu ○ Company's uniform invoices from 2014 to 2015 by recording incorrect sales record uninformed Tai ○ Co., Ltd., Min ○ Autor Repair Co., Ltd., and Chu ○ Construction Company to evade tax, adequately affecting the correctness of tax collection agency's taxation. In addition, with intent to obtain illegal benefits by business embezzlement, Weng, changed the money entrusted to her by Tai ○ Co., Ltd. for paying taxes to her own, embezzling the money (NTD 87,000) left after paying the tax. The case was referred to Taiwan Chiayi District Prosecutors Office by the Bureau's Chiayi City Field Office.

(17) Violations of Company Act

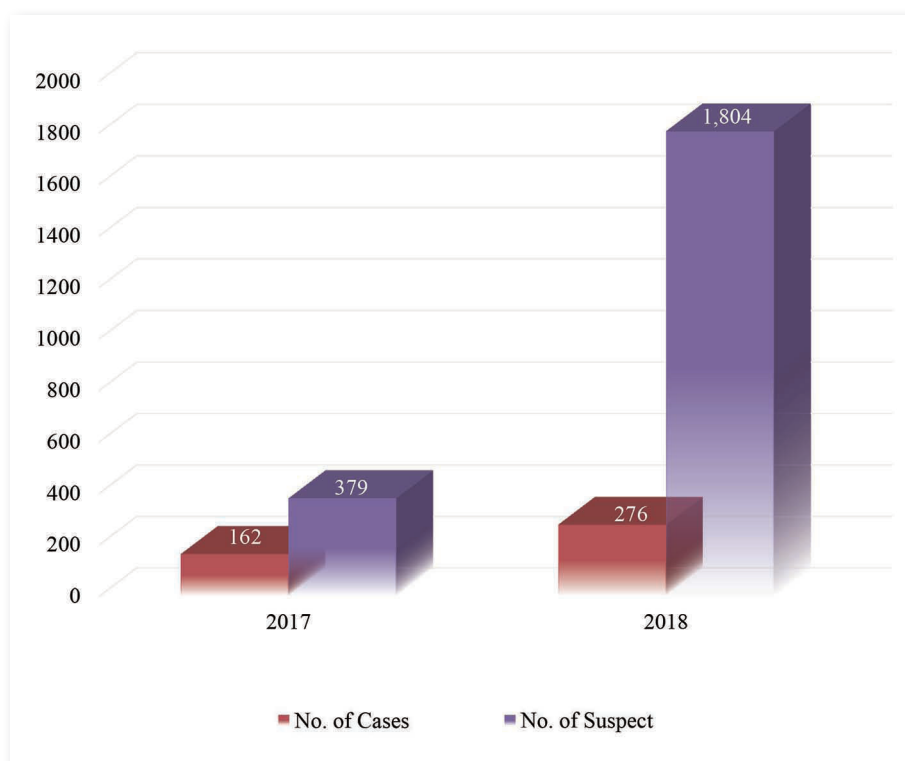
(a) Statistics:

The Bureau referred 276 cases of violations of the Company Act this year, compared to 162 cases in 2017, showing an increase of 70.37%. The number of suspects was 1,804 compared to 379 in 2017, showing an increase of 375.99%. The amount of money involved in these cases reached NTD 367,875,000 compared to NTD 533,372,057 in 2017, showing a decrease of 31.03%. (For details, please see Tables 2.03, 2.04, 2.27 and Graph 2.29)

Table 2.27 Comparison of Statistics of Violations of Company Act over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	162	100.00%	100.00%	379	100.00%	100.00%	533,372	100.00%
2018	276	170.37%	70.37%	1,804	475.99%	375.99%	367,875	-31.03%

Graph 2.29 Comparison of Cases and Suspects of Violations of Company Act over the Past 2 Years





(b) Major cases:

Hsu ○ Company involved in violations of Company Act

Li ○ Hsia was the person in charge of Hsu ○ Company set in Taichung City. Chiang ○ En was the person in charge of Sung ○ Accounting Firm. These two persons were aware that when a company is applying for capital increase change registration, shareholders should make actual payments for share equity; submitting application documents indicating all payments made is not enough. However, to help Hsu ○ Company obtain loans from financial institutions, the two persons agreed to fully authorize Chiang ○ En to process Hsu ○ Company's capital increase registration. As for the proceeds required, Chiang ○ En used the personal funds as well as money raised from others. Li ○ Hsia paid Chiang ○ En an interest of NTD 2,000 to 3,000 for each loan of money and a processing fee of NTD 6,000. Reaching agreement, the two persons jointly violated the Company Act, including using inappropriate means and causing public servants recording incorrect information, and had intention liaison for making the financial statements incorrect. In October, 2011, Chaing ○ En first remitted the raised funds to Hsu ○ Company's bank account at Tai ○ Bank (Tai ○ Branch) to be the deposit evidence for payments of share equity

for obtaining the capital proof required for the registration of company capital increase. Chiang also prepared a false capital change form and lists of payments for share equity made by shareholders for Hsu ○ Company. The above false information was used to complete the capital verification audit report for applying for capital change registration with Taichung City Government. Afterward, Chiang transferred the proceeds for capital increase out from Hsu ○ Company's bank account. In other words, the proceeds weren't used for Hsu ○ Company's operations. Uninformed public servants responsible for the review, as a result, was misled to believe that all formal requirements were met and approved the capital increase registration of Hsu ○ Company, impacting the correctness of Taichung City Government's company management. The case was referred to Taiwan Taichung District Prosecutors Office for prosecution by the Bureau's Taichung City Field Division.

(18) Offenses Against Agriculture, Industry and Commerce

(a) Statistics:

The Bureau referred 9 cases of offenses against agriculture, industry and commerce this year, compared to 15 cases in 2017, showing a decrease of 40.00%. The number of suspects was 10 compared to 48 in 2017, showing a decrease



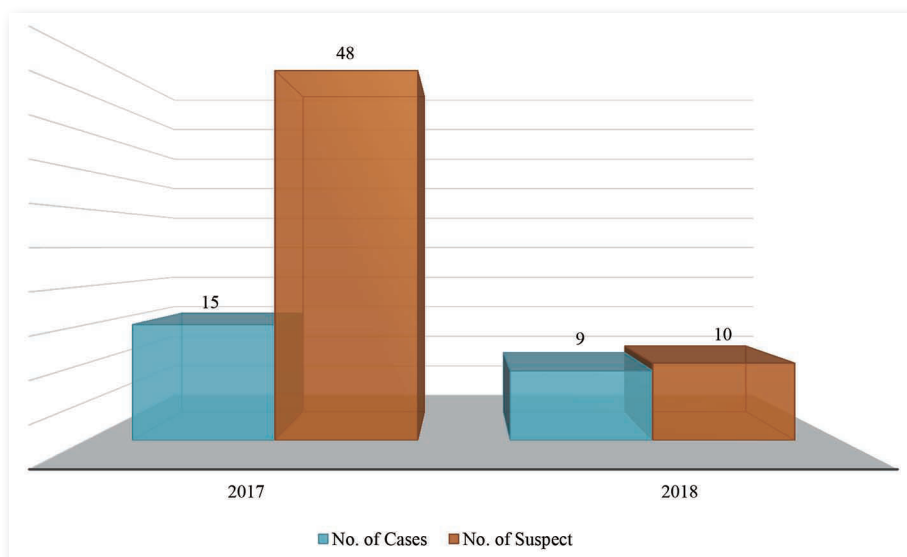
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of 79.17%. The amount of money involved in these cases reached NTD 105,916,076 compared to NTD 181,949,685 in 2017, showing a decrease of 41.79%. (For details, please see Tables 2.03, 2.04, 2.28 and Graph 2.30)

Table 2.28 Comparison of Statistics of Cases Involving Offenses Against Agriculture, Industry, and Commerce over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	15	100.00%	100.00%	48	100.00%	100.00%	181,949	100.00%
2018	9	60.00%	-40.00%	10	20.83%	-79.17%	105,916	-41.79%

Graph 2.30 Comparison of Cases and Suspects Involved in Offenses Against Agriculture, Industry and Commerce over the Past 2 Years



(b) Major cases:

Chen ○ Chiang and others of Hua ○ Tun Company involved in offenses against agriculture, industry and commerce

Chen ○ Chiang was the general manager as well as the chairperson of Hua ○ Tun Company. Chen ○ Chiang's ex-spouse Chung ○ Chiao was registered as the person in charge of Shen ○ Company. Chen ○ Hsien was the general manager of Tai ○ Company.

In October 2015, aware that Wei ○ Te W/50 Polymer Synthetic Motor Oil of WOA, UK was entrusted by Chen ○ Chiang to be made by Tai ○ Company at factories in Taichung and was not imported from UK, Chen ○ Chiang and Chen ○ Hsien, with intent to deceive the public, had Tai ○ Company to purchase motor oil raw materials from Ou ○ Company and then they bottled the oil themselves. Chen ○ Chiang also entrusted Sheng ○ Mei Printing House to print the label in Chinese: Main formula produced and authorized by WOA, UK; Bottled in Taiwan... General distributor in Asia: Tai ○ Company; Distributed by Hua ○ Tun Company. These labels were given to Tai ○ Company to be attached to the motor oil bottles. In other words, the country of origin of the above product was falsely labeled. Starting from October 3, 2015 to January 17, 2018, Tai ○ Company sold 104,027



bottles of 1-liter Wei ○ Te W/50 Polymer Synthetic Motor Oil of WOA, UK to Hua ○ Tun Company and 30,656 bottles of that to Shen ○ Company for NTD 115 per bottle, resulting in a total of NTD 15,486,360.

Moreover, Chen ○ Chiang was aware that Molybdenum 5W/30 synthetic motor oil of MOO, UK and Molybdenum 5W/30 synthetic motor oil of MOR, UK were not imported from UK, but from March 2017 to late November of the same year, with intent to defraud, they used base oil imported from Korea and additives imported from Germany and the US to make motor oil. They had Hsin ○ Company to make empty bottles for the above motor oil. The Chinese and English bottle label: Main formula produced and authorized by UK; Bottled in Taiwan; Taiwan or Main formula produced and authorized: MOO, UK; Bottled in Taiwan; General distributor in Asia: Hua ○ Tun Company. From May 2017 to late November 2017, a total of 50,000 bottles of Molybdenum 5W/50 synthetic motor oil of MOO, UK and 6,000 bottles of Molybdenum 5W/30 synthetic motor oil of MOR, UK were produced.

Chen ○ Chiang used phone, membership, Internet, and radio broadcasting to promote the three aforementioned motor oil products, obtaining illegal benefits by misleading

consumers to believe that these motor oil products were imported from UK and then bottled in Taiwan. The total sales amount reached NTD 100,075,280. The case was referred to Taiwan Taichung District Prosecutors Office for prosecution by the Bureau's Taichung City Field Division.

(19) Violation of Multi-Level Marketing Supervision Act

(a) Statistics:

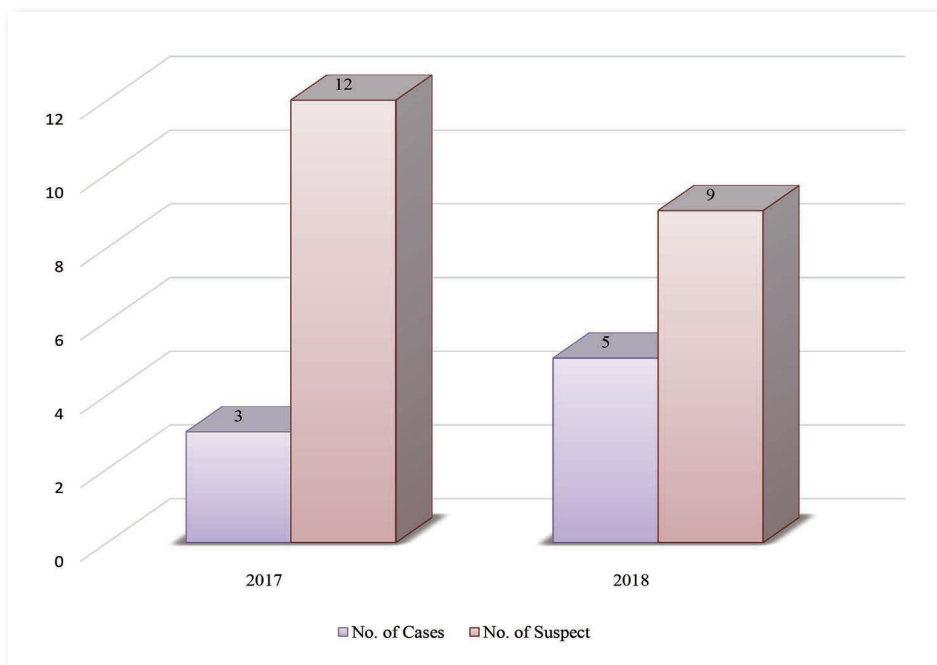
The Bureau referred 5 cases of violations of the Multi-Level Marketing Supervision Act this year, compared to 3 cases in 2017, showing an increase of 66.67%. The number of suspects was 9 compared to 12 in 2017, showing a decrease of 25.00%. The amount of money involved in these cases reached NTD 15,182,240 compared to NTD 1,633,480,614 in 2017, showing a decrease of 99.07%. (For details, please see Tables 2.03, 2.04, 2.29 and Graph 2.31)

Table2.29 Comparison of Statistics of Cases Concerning Violations of Multi-Level Marketing Supervision Act over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	3	100.00%	100.00%	12	100.00%	100.00%	1,633,480	100.00%
2018	5	166.67%	66.67%	9	75.00%	-25.00%	15,182	-99.07%



Graph 2.31 Comparison of Cases and Suspects Involved in Multi-Level Marketing Supervision Act Violations over the Past 2 Years



(b) Major cases:

Chang ○ Hou and others of Feng ○ Company involved in violations of Multi-Level Marketing Supervision Act

In 2014, though Chang ○ Hou, Chuang Huang, Hsieh ○ Chang, Lo ○ Hao, and Chen ○ Chih were aware that for multi-level marketing (MLM) enterprises, it is important to make sure that the source of income of MLM salespeople is primarily from promoting, the sales of products or services is based on a reasonable market price, and that it is prohibited

to use recruiting salespeople as the main source of income and the workshops opened for product sales by other MLM companies are free, the above-mentioned people had intention liaison to use illegal MLM by combining the MLM system with e-business to attract customers and to expand the markets. They also set up an e-business site “Hsiao ○ Group Buying Network” for members of Feng ○ Company to shop.

Since March 2015, at various places including Feng ○ Company's headquarters, Taipei branch, and Taichung branch, the above-mentioned people have convened presentations or used individual meetings to recruit downline members (distributors) from the public. The operation mode and the reward system are presented below. For members, there were silver, gold, and diamond levels. A client had to fill out the membership application form and pay NTD 3,900 for a silver-level membership for workshops and product purchase, NTD 9,900 for a gold-level membership for workshops and product purchase, and NTD 19,900 for a diamond-level membership for workshops and product purchase, the right to sell products at Hsiao ○ Group Buying, and to receive discount points (3,000 PV for a silver membership, 9,000 PV for a gold membership, and 18,000 for a diamond



membership; 1 PV = 1 point = NTD 1). Each time a member makes a purchase at Hsiao ○ Group Buying, 10% of the payment can be deducted by PV. The above-mentioned people also opened online workshops to recruit members from the public. Those referring people for memberships will get a referral bonus and a pairing bonus of 10% to 15%. Depending on the organization downline development condition, MTM salespeople could also obtain a 1% friend-tree bonus and a 5% peer counseling bonus. At the first glance, Feng ○ Company seems to be focused on promoting and selling products, but actually, its objective was not to provide members (MLM sales people) with workshops or products. Moreover, the bonuses acquired by members (salespeople) were not based on promoting or selling workshops or products of a reasonable market price. The income of its members was based on continuous expansion of the organization and introducing others for memberships. In other words, Feng ○ Company's sales workshops were not a real product.

From February 2015 to December 2016, Feng ○ Company has released NTD 1,174,102,921 to personal accounts for distributor bonuses and NTD 391,555,443 to corporate accounts for distributor bonuses. In addition, Feng ○ Company's management level received a specific

percentage of the group's total sales amount as bonuses on a monthly basis, which reached NTD 14,360,557. The Company has been involved in violations of the Multi-Level Marketing Supervision Act. The case was referred to Taiwan Kaohsiung District Prosecutors Office for prosecution by the Bureau's Kaohsiung Field Division.

(20) Others Economic Crimes

(a) Statistics:

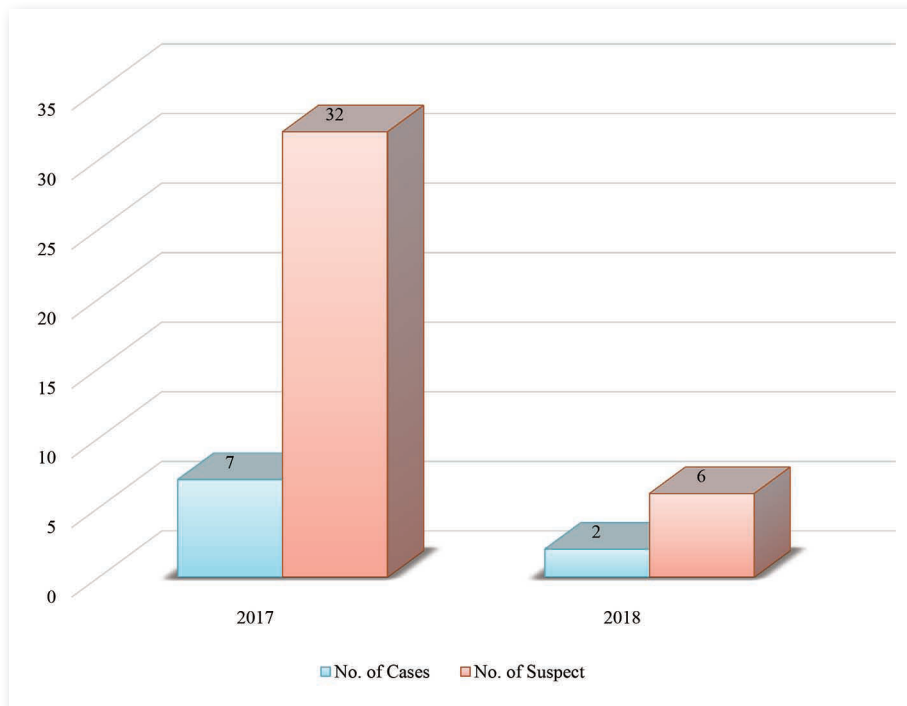
The Bureau referred 2 cases related to other economic crimes this year, compared to 7 cases in 2017, showing a decrease of 71.43%. The number of suspects was 6 compared to 32 in 2017, showing a decrease of 81.25%. The amount of money involved in these cases reached NTD 60 million compared to NTD 10,618,826 in 2017, showing an increase of 465.03%. (For details, please see Table 2.03, 2.04, 2.30 and Graph 2.32)

Table2.30 Comparison of Statistics of Other Economic Crimes over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	7	100.00%	100.00%	32	100.00%	100.00%	10,618	100.00%
2018	2	28.57%	-71.43%	6	18.75%	-81.25%	60,000	465.08%



Graph 2.32 Comparison of Cases and Suspects Involved in Other Economic Crimes over the Past 2 Years



(b) Major cases: N/A

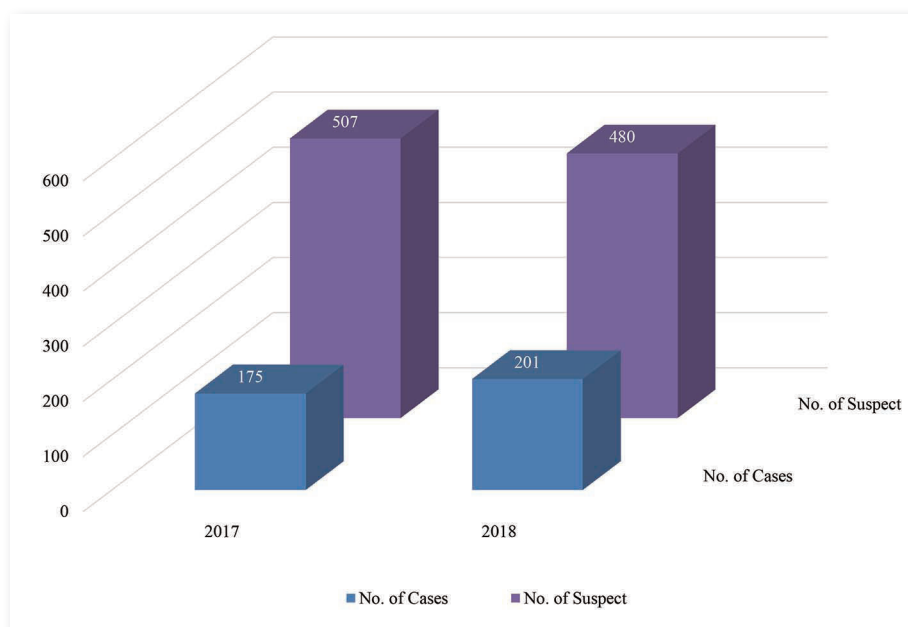
2. General Crimes

The Bureau transferred 201 cases belonging to general crime this year, compared to 175 cases in 2017, showing an increase of 14.86%. The number of suspects was 480 compared to 507 in 2017, showing a decrease of 5.33%. The amount of money involved in these cases reached NTD 306,800,517 compared to NTD 221,704,321 in 2017, showing an increase of 38.38%. Various cases are as follows: (For details, please see Tables 2.03,2.04,2.31,2.32 and Graphs 2.33, 2.34)

Table 2.31 Comparison of Statistics of General Crime Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2017	175	100.00%	100.00%	507	100.00%	100.00%	221,704	100.00%
2018	201	114.86%	14.86%	480	94.67%	-5.33%	306,800	38.38%

Graph 2.33 Comparison of General Crimes over the Past 2 Years



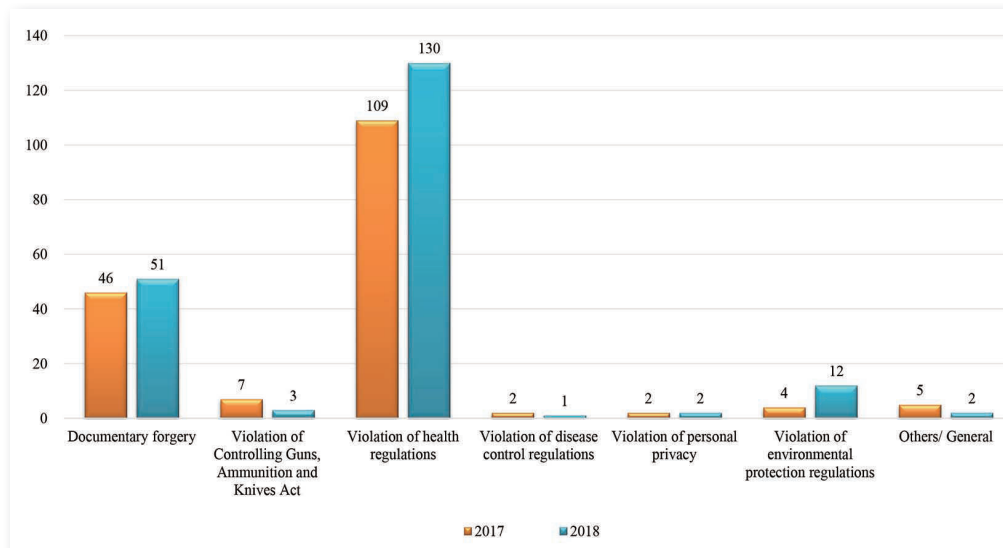


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Table 2.32 Comparison of Statistics Concerning Types of General Crime Cases over the Past 2 Years

Item Year	Documentary forgery		Violation of Controlling Guns, Ammunition and Knives Act		Violation of health regulations		Violation of disease control regulations		Violation of personal privacy		Violation of environmental protection regulations		Others	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	46	296	7	11	109	185	2	2	2	2	4	4	5	7
2018	51	230	3	5	130	225	1	1	2	4	12	12	2	3

Graph 2.34 Comparison of Types of General Crimes over the Past 2 Years



- Documentary forgery: 51 cases, accounting for 25.37%; 230 suspects, accounting for 47.92%.
- Violations of Controlling Guns, Ammunition and Knives Act: 3 cases, accounting for 1.49%; 5 suspects, accounting for 1.04%.
- Violations of Health Regulations: 130 cases, accounting for

64.68%; 225 suspects, accounting for 46.88%.

- Violations of disease control regulations: 1 case, accounting for 0.50%; 1 suspect, accounting for 0.21%.
- Infringements of personal privacy: 2 cases, accounting for 1.00%; 4 suspects, accounting for 0.83%.
- Violations of environmental protection regulations: 12 cases, accounting for 5.97%; 12 suspects, accounting for 2.50%.
- Others: 2 cases, accounting for 1.00%; 3 suspects, accounting for 0.63%.

(1) Documentary forgery

(a) Statistics:

The number of documentary forgeries this year was 51 cases, increased by 10.87% compared to 46 cases in 2017; the number of suspects was 230 compared to 296 in 2017, showing a decrease of 22.30%. The amount of money involved in these cases reached NTD 2,670,141 compared to NTD 66,333,855 in 2017, showing a decrease of 95.97%.

(b) Major cases:

Huang ○ Wei and Chu ○ Kuo forged disability diagnosis certification

Huang ○ Wei was the person in charge of Ya ○ Consultant Co., Ltd., while Chu ○ Kuo was a labor insurance insure. In May and November 2015, Chu ○ Kuo was



hospitalized at Linkou Chang Gung Memorial Hospital for treating cervical spinal stenosis and herniated intervertebral disc respectively. Dr. Li Tseng performed the cervical spine laminectomy for decompression and the lumbar laminectomy. During the hospital stay, Huang ○ Wei dispatched personnel to persuade Chu to agree to have Ya ○ Company's assistance for applying for labor insurance disability payments with the Bureau of Labor Insurance, Ministry of Labor. According to the criteria for disability payments of the Bureau of Labor Insurance, Ministry of Labor, the insuree has to provide physician's diagnosis certificate issued by a physician from a district teaching hospital after the insuree has received surgery for one year to indicate that the patient's symptom is irreversible and the patient is permanently disabled. Moreover, the insuree should also submit the labor insurance disability diagnosis provided by the Bureau of Labor Insurance to have the physician evaluate his or her condition and to affix the form with the signature or the seal of the physician and of the hospital before sending the document to the Bureau of Labor Insurance to apply for disability payments.

Chu ○ Kuo recovered well after the surgery, making him disqualified for the labor insurance disability payments.

However, Huang ○ Wei and Chu ○ Kuo had intention liaison for soliciting illegal possession of themselves. In November 2016, Huang ○ Wei accompanied Chu ○ Kuo for revisiting the doctor after completing the surgery at Taipei Chang Gung Memorial Hospital one year ago. Chu ○ Kuo requested Dr. Li ○ Tseng to sign the Labor Insurance Disability Diagnosis Certificate and obtained it on November 15, 2016. Because Dr. Li ○ Tseng's evaluation result for Chu ○ Kuo's disability condition was that Chu does not meet the disability payment criteria, Huang ○ Wei forged the Labor Insurance Disability Diagnosis Certificate and affixed it with forged seal and signature of Dr. Li ○ Tseng and gave the forged document to Chu ○ Kuo to bring to the administration office of Taipei Chang Gung Memorial Hospital to have the document affixed with the hospital's seal before sending it to the Bureau of Labor Insurance to apply for labor insurance payments. The intention was to defraud disability payments of about NTD 600,000, which when received will be split between the two parties; one party 70% and the other 30%. Nevertheless, because the labor insurance disability diagnosis certificate was neither affixed with the hospital's official seal nor the superintendent's seal, and the name of the hospital was not provided, the Bureau of Labor Insurance returned the



document to the hospital for correction. Consequently, Huang ○Wei and others were found to be involved in violations of forgery and fraud (attempted). This case was referred to Taiwan Shihlin District Prosecutors Office for prosecution by the Bureau's Taipei City Field Division.

(2) Violations of Controlling Guns, Ammunition and Knives Act

(a) Statistics:

The Bureau referred 3 cases of Violations of the Controlling Guns, Ammunition and Knives Act this year, compared to 7 cases in 2017, showing a decrease of 57.14%. The number of suspects was 5 compare to 11 in 2017, showing a decrease of 54.55%. The amount of money involved in these cases was NTD 0, same as in 2017.

(b) Major cases:

Li ○ Hsien involved in violations of Controlling Guns, Ammunition and Knives Act

Li ○ Hsien was aware that the key components of pistols, bullets, and other firearms that can shoot metal objects or bullets with lethal force are prohibited in accordance with Paragraph 1 (Subparagrap1 and 2) and Paragraph 2 of Article 4 of the Controlling Guns, Ammunition and Knives Act and unless one has obtained permission from the competent authority of the central government, the above items cannot

be for sales, transportation, possession, deposited, or collected. Nevertheless, with intent to sell modified firearms and bullets with legal force to gain illegal benefits, Li in the evening on February 2, 2018 attempted to conduct firearm trading at Room 206 of Hua ○ Hotel, Kaohsiung City. The Bureau's Southern Mobile Team reported the case to Taiwan Kaohsiung District Prosecutors Office and searched Room 206 of Hua ○ Hotel without a search warrant, arresting Li ○ Tsien and seized on the spot one PK380 pistol and one ZORAKI 925 pistol, 64 bullets, one barrel, two M26 grenade, one pack of amphetamine (net weight 0.5 g), one pack of Ketamine (net weight 0.366 g), one set of amphetamine inhaler, and one Ketamine plate. Li ○ Hsien was involved in violations of the Controlling Guns, Ammunition and Knives Act, and the case was referred to Taiwan Kaohsiung District Prosecutors Office for prosecution by the Bureau's Southern Mobile Team.

(3) Violations of Health Regulations

(a) Statistics:

The Bureau referred 130 cases of violations of the Business Secrets Law this year, compared to 109 cases in 2017, showing an increase of 19.27%. The number of suspects was 225 compared to 185 in 2017, showing an



increase of 21.62%. The amount of money involved in these cases reached NTD 274,127,976 compared to NTD 154,279,089 in 2017, showing an increase of 77.68%.

Case Type:

- (1) Pharmaceutical Affairs Act: 96 cases.
- (2) Act Governing Food Safety and Sanitation: 7 cases.
- (3) Health Food Management Act: 3 cases.
- (4) Control of Cosmetic Hygiene Act: 9 cases.
- (5) Veterinary Drugs Control Act: 5 cases.
- (6) Agro-pesticides Management Act: 10 cases.

(b) Major cases:

- (i) Lin ○ Wei of Taiwan Han ○ Company involved in violations of Pharmaceutical Affairs Act

The couple Huang ○ Tien and Tseng ○ Chen were aware that without permission from the competent authority for drug manufacturing, it is prohibited to make *Coptis chinensis* capsules. Liu ○ Kuei was aware that those with only a traditional Chinese medication sales permit are not allowed to manufacture or the process one-ingredient Chinese medicine powder. Nevertheless, the couple Huang ○ Tien and Tseng ○ Chen with intent to make counterfeit medication, requested Liu ○ Kuei to grind *Coptis chinensis* into powder, set up a factory at

No. 5 ○ and 5 ○ Chung ○ Street, Tou ○ Township, Yunlin County for making counterfeit drugs, and launched the products for sales. The couple also rent a plant from Tai ○ Company and borrowed the production batch number of Tai ○ Company for making counterfeit *Coptis chinensis* powder and capsules.

Lin ○ Wei and Chen ○ Hsin were the person in charge of Tai ○ Company and the manager of Tai ○ Company respectively. They were aware that only the first floor of the plant of Tai ○ Company had the drug manufacturing permit from the Ministry of Health and Welfare for Long Hsing *Coptis chinensis* capsules (Wei-Shu-Cheng-Chih Tze No. 0139xx), while the second floor of the plant cannot be used for making Long Hsing *Coptis chinensis* capsules because it did not meet the good drug manufacturing specifications. Nonetheless, the company still rent the second floor of Plant 3 of the company to the couple, Huang ○ Tien and Tseng ○ Chen, and assisted them in making counterfeit medications. From the beginning of 2016 to March 2017, Huang ○ Tien and Tseng ○ Chen purchased raw materials and machinery and equipment and hired employees to make counterfeit *Coptis chinensis* capsules in the above-mentioned rented



area. They also instructed their employees Huang ○ Mei and others to prepare batch number application documents for counterfeit “Long Hsing *Coptis chinensis* capsules.” They printed the batch number and the permit number of Tai ○ Company onto the outer package, creating counterfeit Long Hsing *Coptis chinensis* capsules, which were sold to Jin ○ Chinese Medication Shop and other customers. For this case, a total of 452.34 bags of counterfeit Long Hsing *Coptis chinensis* capsules (No. 0, large capsules, 1,000 capsules per bag), 62 bags of counterfeit Long Hsing *Coptis chinensis* capsules (No. 1, small capsule, 1,375 capsules per bag), and raw material *Coptis chinensis* powder 482.45 Kg were seized. Huang ○ Tien, Tseng ○ Chen, Liao ○ Kuei, Li ○ Wei, and Chen ○ Hsin were involved in violations of the Pharmaceutical Affairs Act. Li ○ Wei, and Chen ○ Hsin were also involved in violations of documentary forgeries. The case was referred to Taiwan Yunlin District Prosecutors Office for prosecution by the Bureau's Yunlin County Field Office.

- (ii) Mu ○ Biotechnology Company involved in violations of Health Food Control Act

Chung ○ Feng and others ran Mu ○ Biotechnology

Company, which was primarily involved in terrapin-type food processing, sales (including wholesales), and trading. They have informed the Fair-Trade Commission for using the multiple-level marketing approach, and it had 12 business sites across Taiwan. Starting from June 2016, though the above-mentioned people were aware of the Health Food Control Act and related regulations, the “○ ○ Terrapin Essence” manufactured, imported, and sold by Mu ○ Biotechnology Company was not scientifically assessed for safety or the health maintaining effect to demonstrate that it has no adverse effect on human health and that it has a clear health maintaining effect. Moreover, the Company did not apply for health food inspection registration with the competent authority, Ministry of Health and Welfare, to obtain the health food permit. Without such a permit, the product cannot be labeled or advertised as a health food product or claim itself providing special nutrients or having any specific health maintaining effect. It is also prohibited to manufacture, import for sales, supply, transport, label, advertise, or display such a product for sales. Nevertheless, with intention liaison for obtaining huge but illegal profits by illegal manufacturing, import,



advertisement, and multiple-level marketing-based sales of health food, Mu ○ Biotechnology Company set up numerous business sites across Taiwan and claimed that the product has a health maintaining effect to uninformed public, misleading the public to purchase this overpriced product via a multiple-level marketing channel. Between June 2016 and May 2017, the total amount from the sales of ○ ○ Terrapin Essence reached NTD 359,897,582, resulting an illegal profit of NTD 10,137,189. The case was referred to Taiwan Taichung District Prosecutors Office for prosecution by the Bureau's Central Mobile Team.

(iii) Chang ○ Min and others involved in violations of
Veterinary Drugs Control Act

Chang ○ Min was the de facto person in charge of Te ○ Slaughterhouse. Wu ○ Tung and Wu ○ Shan (a father-and-daughter relationship) were involved in manufacturing illegal counterfeit serum drugs for veterinary use. Yu ○ Fei was the person in charge of Taiwan ○ ○ Co., Ltd., Chiang ○ Kuei was the person in charge of Kuang ○ Company., and Huang ○ Man was the accountant and the person responsible for formulating veterinary drugs. The above-mentioned

people were aware that according to Paragraph 1 of Article 3 of the Veterinary Drugs Control Act that serums for veterinary purposes are a type of controlled veterinary drug that should be inspected by the competent authority to acquire the permit. Moreover, those manufacturing the above drug without permission shall be deemed as counterfeit drugs in accordance with Paragraphs 1 and 4 of Article 4. With intent to manufacture, transfer, dispense, transport, and sell veterinary counterfeit drugs ignoring the regulations of Bureau of Animal and Plant Health Inspection and Quarantine, Council of Agriculture, Executive Yuan, the above-mentioned people from January (date unknown) 2016 to March 15, 2018 used blood from slaughtered poultry from Te ○ Slaughterhouse and Taiwan ○ ○ Co., Ltd. and took advantage of Kuang ○ Company for wholesales buying and selling veterinary drugs to manufacture counterfeit avian influenza serum for veterinary purposes. The manufactured serum was given to Chiang ○ Kuei and others to use on poultry in poultry farms in Yunlin and Changhua areas. In total, these people had gained an illegal profit of NTD 73,273,040. This case was referred to Taiwan Yunlin District Prosecutors Office by the Bureau's Central Mobile Team.



(iv) Chang ○ Rong and others of Yuan ○ Duck Farm
involved in violations of Act Governing Food Safety
and Sanitation

Chang ○ Rong was the de facto person in charge of Tang ○ Livestock Farm and Chang ○ Livestock Farm. These two farms were mainly involved in producing duck eggs, salted duck eggs, and preserved eggs. Chang was aware that according to the competent authority, Sudan dye IV was not allowed to be added to food as a food additive. Nevertheless, because duck eggs with a yellow-orange color are more appealing to the public and of a higher price, Chang added Sudan dye IV to duck feeds. From 2006 to September 2017, Chang sold duck eggs to Tsai ○ Yao Pastry Shop, Chia ○ Pastry Shop, Jui ○ Pastry shop, and other uninformed food companies. The Bureau's Yunlin County Field Office, Taiwan Food and Drug Administration, and the Public Health Bureau, Yunlin County jointly visited the aforementioned duck farms to collect sample for testing, and test result showed the presence of Sudan dye IV in both duck eggs and the fat tissues of ducks from these two duck . At Tang ○ Livestock Farm and Chang ○ Livestock Farm, a total of 7,876 duck and 119,000 duck eggs including fresh duck

eggs, salted duck eggs and preserved duck eggs were seized. The administrative competent authority of the Agriculture Department of Yunlin County Government killed all ducks in these farms and destroyed all eggs there, too. Chang ○ Rong is involved in violating the Act Governing Food Safety and Sanitation. The case was referred to Taiwan Yunlin District Prosecutors Office for prosecution by the Bureau's Yunlin County Field Office.

(4) Violations of Disease Control Regulations

(a) Statistics:

The Bureau referred 1 case of violations of disease control regulations this year, compared to 2 cases in 2017, showing a decrease of 50%. The number of suspects was 1 compared to 2 in 2017, showing a decrease of 50%. The amount of money involved in these cases was NTD 0, same as in 2017.

(b) Major cases: N/A

(5) Violations of Personal Privacy

(a) Statistics:

The Bureau referred 2 cases of infringement of personal privacy this year, same as in 2017. The number of suspects was 4 compared to 2 in 2017, showing an increase of 100%. The amount of money of these cases was NTD 0, same as in



2017.

(b) Major cases: N/A

(6) Violations of the Environmental Protection Law

(a) Statistics:

The Bureau referred 12 cases of violations of environmental protection regulations this year, compared to 4 cases in 2017, showing an increase of 200%. The number of suspects was 12 compared to 4 in 2017, showing an increase of 200%. The amount of money involved in these cases reached NTD 2,400, and in 2017 it was 0.

(b) Major cases:

Yeh ○ Chih involved in violations of Wildlife Conservation Act

Yeh ○ Chih was the person running “Hong ○ Chia Fish Farm,” which involves exporting terrapin eggs. Yeh was aware that the Council of Agriculture, Executive Yuan has announced Cuora Flavomarginata a precious and rare conservation wild animal that cannot be traded without permission from the competent authority. Nevertheless, Yeh purchased live Cuora Flavomarginata and exported to mainland China for cultivation with the intent to make huge profits. In June 2017, Yeh in Hangzhou, China agreed to purchase 150 Kg of Cuora Flavomarginata for an anonymous Taiwanese business man for NTD 4,000 per 0.6 Kg, with

298 Cuora Flavomarginata in total. The purchased Cuora Flavomarginata were cultivated in a light steel structure building on Chiuju Road, Chiuju township, Pingtung County and in a cultivation pond in Dong ○ Village.

In early October, 2017, Yeh ○ Chih was afraid that the Cuora Flavomarginata cultivation would be discovered and therefore decided to ship Cuora Flavomarginata with terrapin eggs to mainland China when the terrapin egg season of the year was to be over. He therefore packed 298 Cuora Flavomarginata individually with stockings and then put them into a plastic box, which was hidden at the bottom of a carton. On top of the plastic box, Yeh put terrapin eggs before sealing the carton and mixing it with other cartons carrying terrapin eggs. The uninformed cargo dealer put these cartons together with terrapin eggs from other cultivation farms and apply for animals and products inspection for export with the Bureau of Animal and Plant Health Inspection and Quarantine, Council of Agriculture, Executive Yuan. These containers were then transported by Kaochin Shipping Company to Kinmen Liaoluogang Harbor for customs declaration for export. In other words, Yeh tried to deceive customs by mixing Cuora Flavomarginata with others so Cuora Flavomarginata can be sent to mainland China for sales. Fortunately, the customs



opened the cargo for random inspection and found and seized 298 live *Cuora Flavomarginata*. The case was referred to Fujian Kinmen District Prosecutors Office for prosecution by the Bureau's Fujian Province Field Division.

(7) Others General Crimes

(a) Statistics:

The Bureau referred 2 cases of other general criminal cases this year, compared to 5 cases in 2017, showing a decrease of 60.00%. The number of suspects was 3 compared to 7 in 2017, showing a decrease of 57.14%. The amount of money involved in these cases reached NTD 30,000,000 compared to NTD 400 in 2017, showing an increase of NTD 29,999,600.

(b) Major cases: N/A

IV. Enterprise anti-corruption

The Executive Yuan on June 12, 2014 at the 3402 internal meeting instructed the Bureau to act proactively to stop and prevent corporate corruption and major economic crimes. Because the corporate corruption-type of crimes are often too well hidden for outsiders to detect, it is important for the general public, enterprises, and professional groups to understand the serious nature of corporate corruption and damages it causes. Therefore, on July 16, 2014, the Bureau established

the Enterprise Anti-Corruption Section under the Economic Crime Prevention Division and acted positively and innovatively based on mutual understanding for building a partnership with companies in hope to correct the previous condition of receiving complaints or reports passively, i.e., invention only after a corporate corruption case breaks out. The new approach adopted is to proactively provide companies with accumulated case and investigation experience for them to establish their own malpractice prevention and crisis management system to control the risk and reduce damages. The Bureau has also worked on establishing contacts with all major enterprises and has either dispatched personnel to visit or been invited by science parks, industrial parks, major industry and business groups for communication with corporate managers, legal people, auditors and employees and information exchange. The Bureau has hosted a total of 777 seminars attended by 9,536 vendors and more than 56,010 participants. Companies give positive feedback regarding these seminars and are very willing to collaborate with the Bureau to strengthen corporate internal control proactively and to report other business owners accepting or requesting bribery. The Bureau has achieved good results in bringing the public and private sectors together to collaborate for corruption prevention.

After establishing the Enterprise Anti-Corruption Section, stock market crimes, financial corruption, empty out assets, infringement of trade secrets and other originally listed as major economic crime cases



are now listed as corporate corruption cases.. The Bureau also puts effort into enhancing the prevention of this type of crimes and related investigation.

1. Stock market crime (i.e. some types of crime of the aforementioned cases violating the Securities and Exchange Act)

- (1) Document counterfeit in collection or issuance (Paragraph 1 of Article 20 of the Securities and Exchange Act)
- (2) Violation finalize (Paragraph 1, Subparagraph 1 of Article 155 of the Securities and Exchange Act)
- (3) Abnormal trading and manipulation of stock prices (Article 155 Paragraph 1 Subparagraph 3 to 5 of the Securities and Exchange Act)
- (4) Insider trading (Article 157-1 of the Securities and Exchange Act)
- (5) Unconventional transactions (Paragraph 1, Subparagraph 2 of Article 171 of the Securities and Exchange Act)
- (6) Special breach of trust and embezzlement (Paragraph 1, Subparagraph 3 of Article 171 of the Securities and Exchange Act)
- (7) Fraudulent financial reports (Paragraph 2 of Article 20 and Paragraph 1 of Article 174 of the Securities and Exchange Act)
- (8) Fraudulent lawyer or CPA attestation (Paragraph 2 of Article 174 of the Securities and Exchange Act)
- (9) Stock price manipulation through fraudulent information

(Paragraph 1, Subparagraph 6 of Article 155 of the Securities and Exchange Act)

(10) Stock price manipulation in other manners (Paragraph 1, Subparagraph 7 of Article 155 of the Securities and Exchange Act)

(11) Illegal private placement (Item 1 of Article 43-6 of the Securities and Exchange Act)

(12) Illegal merger (Paragraphs 2 and 3 of Article 43-1 and Paragraphs 2 and 3 of Article 43-5 of the Securities and Exchange Act)

2. Financial corruption (i.e. some types of crime of the aforementioned cases violating the Banking Act)

(1) Breach of trust by financial personnel (Article 125-2 of the Banking Act)

(2) Receiving improper interest by financial personnel (Article 127 of the Banking Act)

(3) Illegal loan release by financial personnel (Article 127-1 of the Banking Act)

3. Assets Empty out

(1) Enterprise breach of trust (i.e. the case types as aforementioned that violated Article 342 of the Criminal Code)

(2) Business embezzlement (i.e. the case types as aforementioned that violated Paragraph 2 of Article 336 of the Criminal Code)

4. Infringement of Trade Secrets (i.e. the case types of



aforementioned that violated Article 13-1 and 13-2 of the Trade Secrets Act).

- (1) Intra-jurisdiction domain crimes: Article 13-1 of the Trade Secrets Act
- (2) Off-jurisdiction domain crimes: Article 13-2 of the Trade Secrets Act
- (3) Crime committed by legal entities: Article 13-4 of the Trade Secrets Act

Anti-corruption cases completed in this year's and their statistics are presented below:

1. Statistics (the data below are part of the aforementioned criminal case investigation data):

The Bureau referred 117 cases of corporate corruption this year, compared to 129 cases in 2017, showing a decrease of 9.30%. The number of suspects was 432 compared to 494 in 2017, showing a decrease of 12.55%. The amount of money involved in these cases reached NTD 123,537,617,954 compared to NTD 111,882,445,745 in 2017, showing an increase of 10.42%. (For details, please see Table 2.33, 2.34 and Graph 2.35)

Table2.33 Statistics of Corporate Corruption Cases over the Past 2 Years

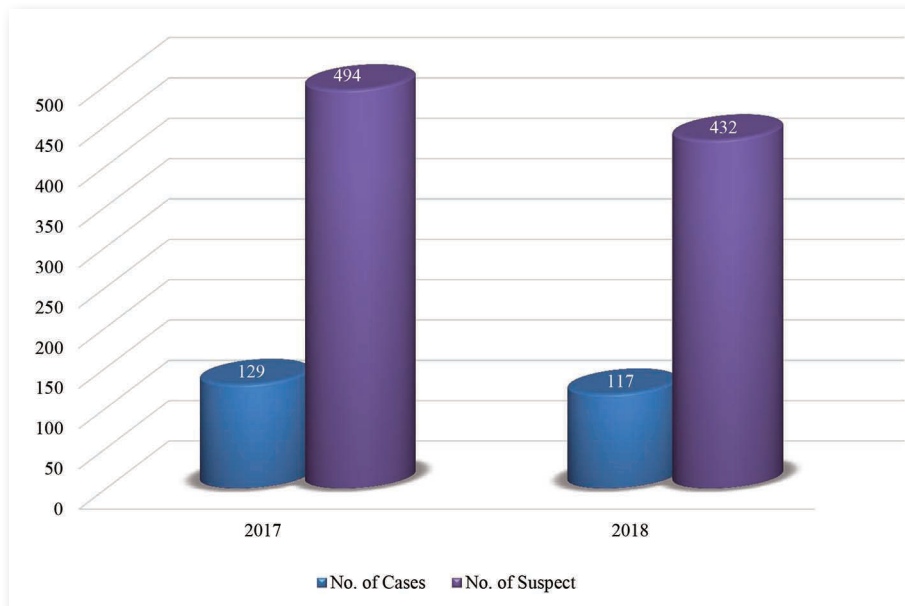
Type of Crime		2018			2017		
		No. of Cases	No. of Suspect	Underlying Amount	No. of Cases	No. of Suspect	Underlying Amount
(1) Stock Market Crime	Subtotal	61	275	20,065,277,489	65	289	21,342,950,659
	Document counterfeit in collection or issuance	9	45	1,921,649,227	13	95	11,901,302,105
	Violation finalize	0	0	0	0	0	0
	Abnormal trading and manipulation of stock prices	16	61	2,068,786,402	17	61	2,053,225,452
	Insider Trading	13	35	47,412,740	12	33	283,084,966
	Unconventional transactions	6	51	1,018,196,168	2	6	220,240,512
	Special Breach of Trust, Embezzlement	13	59	4,190,436,544	15	69	5,343,592,000
	Fraudulent financial reports	3	23	10,798,432,908	6	25	1,541,505,624
	Fraudulent Lawyer or CPA Attestation	0	0	0	0	0	0
	Stock price manipulation with unreliable information	1	1	20,363,500	0	0	0
	Stock Price Manipulation in Other Manners	0	0	0	0	0	0
	Illegal Private Placement	0	0	0	0	0	0
	Illegal Merge	0	0	0	0	0	0
(2) Financial corruption	Subtotal	4	13	92,583,106	7	64	6,675,063,283
	Breach of trust by financial personnel	3	7	92,048,832	5	14	547,452,870
	Receiving improper interest by financial personnel	1	6	534,274	1	20	5,084,000,000
	Illegal loan release by financial personnel	0	0	0	1	30	1,043,610,413
(3) Assets Empty out	Subtotal	28	76	2,673,467,345	34	89	14,083,230,856
	Enterprise Breach of Trust	15	52	741,753,153	21	59	1,866,381,969
	Business Embezzlement	13	24	1,931,714,192	13	30	12,216,848,887
(4) Infringement of Trade Secrets	Offenses of Trade Secrets	24	68	100,706,290,014	23	52	69,781,200,947
Total		117	432	123,537,617,954	129	494	111,882,445,745



Table 2.34 Comparison of Statistics of Corporate Corruption Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount	Rate of Change
2017	129	100.00%	100.00%	494	100.00%	100.00%	111,882,445,745	100.00%
2018	117	90.70%	-9.30%	432	87.45%	-12.55%	123,537,617,954	10.42%

Graph 2.35 Comparison of Cases and Suspects Involved in Corporate Corruption over the Past 2 Years



Case Type:

(1) Stock market crime: 61 cases:

- (a) Document counterfeit in collection or issuance: 9 cases.
- (b) Violation finalize: 0 case.

- (c) Abnormal trading and manipulation of stock prices: 16 cases.
 - (d) Insider trading: 13 cases.
 - (e) Unconventional transactions: 6 cases.
 - (f) Special breach of trust and embezzlement: 13 cases.
 - (i) Fraudulent financial reports: 3 cases.
 - (j) Fraudulent lawyer or CPA attestation: 0 case.
 - (k) Stock price manipulation through fraudulent information: 1 case.
 - (l) Stock price manipulation in other manners: 0 case.
 - (m) Illegal private placement: 0 case.
 - (n) Illegal merger: 0 case.
 - (2) Financial corruption: 4 cases:
 - (a) Breach of trust by financial personnel: 3 cases.
 - (b) Receiving improper interest by financial personnel: 1 case.
 - (c) Illegal loan release by financial personnel: 0 case.
 - (3) Assets Empty out: 28 cases:
 - (a) Enterprise breach of trust: 15 cases.
 - (b) Business embezzlement: 13 cases.
 - (4) Offenses of Trade secrets: 24 cases.
- (For details, please see Table 2.35 and Graph 2.36.)



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**Table2.35 Comparison of Statistics of Corporate Corruption Cases
and Types over the Past 2 Years**

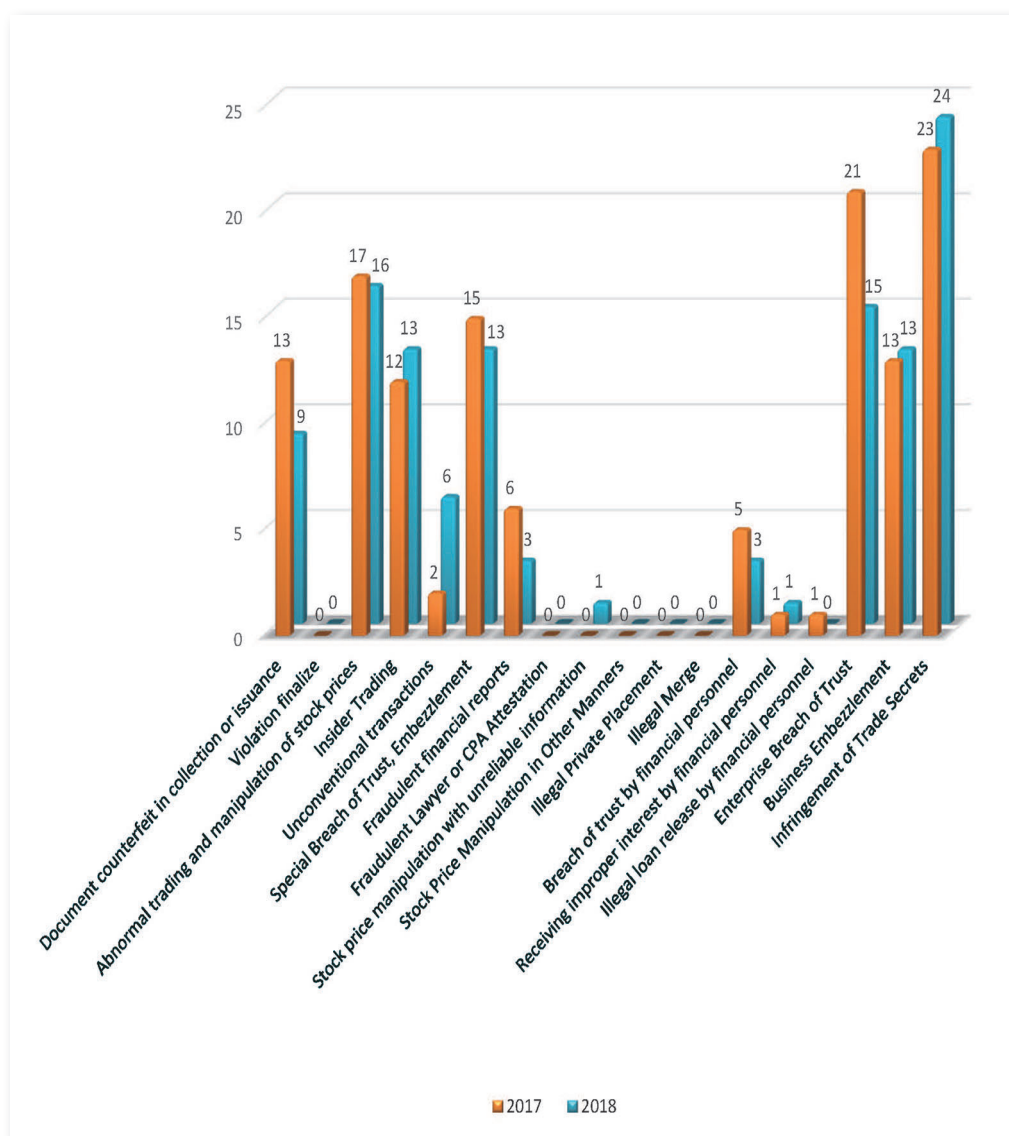
Item Year	Document counterfeit in collection or issuance		Violation finalize		Abnormal trading and manipulation of stock prices		Insider Trading		Unconventional transactions	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	13	95	0	0	17	61	12	33	2	6
2018	9	45	0	0	16	61	13	35	6	51

Item Year	Special Breach of Trust, Embezzlement		Fraudulent financial reports		Fraudulent Lawyer or CPA Attestation		Stock price manipulation with unreliable information		Stock price manipulation in other manners	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	15	69	6	25	0	0	0	0	0	0
2018	13	59	3	23	0	0	1	1	0	0

Item Year	Illegal Private Placement		Illegal Merge		Breach of trust by financial personnel		Receiving improper interest by financial personnel		Illegal loan release by financial personnel	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	0	0	0	0	5	14	1	20	1	30
2018	0	0	0	0	3	7	1	6	0	0

Item Year	Enterprise Breach of Trust		Business Embezzlement		Infringement of Trade Secrets	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2017	21	59	13	30	23	52
2018	15	52	13	24	24	68

Graph 2.36 Comparison of Cases Involved in Corporate Corruption over the Past 2 Years, by Type





2. Major cases

(1) Stock market crime

- (a) Document counterfeit in collection or issuance: Weng ○ Lung and others of Tzu ○ Company involved in violations of Securities and Exchange Act

Weng ○ Lung was the person in charge of Tzu ○ Technology Development Co., Ltd. (hereinafter as Tzu ○ Company). Sheng ○ Wen (Weng's spouse) was a director of Tzu ○ Company. Wang ○ Kuan was the de facto person in charge of Ling ○ International Marketing Co., Ltd. (hereafter as Ling ○ Company). Li ○ Wang was a former general manager of Tzu ○ Company, as well as a consultant of Tzu ○ Company. Chu ○ Hua was a former special assistant of the chairperson of Tzu ○ Company. Hsiao ○ Tao was an investor who lent money to Tzu ○ Company. Weng ○ Hsien and Chang ○ Lin were the person in charge of Kang ○ Company in sequence. Cheng ○ Ren was Kang ○ Company's stock salesperson.

Weng ○ Lung, Sheng ○ Wen, Hsiao ○ Tao, and Li ○ Wang were aware that according to Article 22 of the Securities and Exchange Act that public offering or issuing of securities without approval from or an effective registration with the Competent Authority is strictly prohibited. Moreover,

according to Article 20 of the Securities and Exchange Act that there shall be no misrepresentations, fraud, or any other acts sufficient to mislead other people in securities trading. Nonetheless, because the above-mentioned people wanted to generate funds from make illegal profits for running Tzu ○ Company, they jointly had the intension to use document counterfeit in collection or issuance. In 2014, Weng and others held several presentations in Tzu ○ Company to recruit unspecific investors to visit the company. Then through Ling ○ Company and other downstream distributors that were not approved by the competent authority, i.e., Securities and Futures Bureau (SFB), Tzu ○ Company's unlisted shares were promoted to the public. Weng ○ Lung requested uninformed reporter Liu ○ Song to write articles suggesting that the Company has a highly profitable potential, deceiving the public by claiming that “they have received an order from the UK for yearly 500 units of ○ drone aircraft main body composite for a term of 10 years, bringing the company nearly NTD 0.1 billion of revenue each year.” They also used illegal wholesale investors' investment evaluation reports to provide false company operations information, and these reports were sent to the general public. They claimed that Tzu ○ Company has good business prospects and



highlighted that once the company becomes TWSE or TPEX listed, its investors will for sure earn good profits. Aside from comparing the company to a high stock-price, WSE/TPEX listed company like Wang Ping (2727), Weng also claimed that the company is collaborating with the Ministry of National Defense for manufacturing drone aircraft-related components and is a contract manufacturer of bicycle components. In other words, Weng created a false impression that the company has high business prospects. Consequently, investors including Lin ○ Sheng were misled to purchase Tzu ○ Company's shares at NTD 55 per share. In Tzu ○ Company's 2014 cash capital increase payment notification, Weng ○ Lung pointed out to the Company's shareholders that the Company last year had acquired orders for developing automobile FRP components, such as Jaguar decorative car rims, and that these components, accounting for 30% of the total revenue this year, have been certified and entered the mass production stage. Nevertheless, Jaguar and other car distributors in Taiwan denied that they had placed any car component orders with Tzu ○ Company and pointed out that they had no business interaction with Tzu ○ Company. Weng ○ Lung and others used false high profitability information to misled Lin ○ Shen and others, causing them making

wrong decisions, i.e., participating in stock subscription. When reviewing the annual income of 2012, 2013 and 2014, it can be found that Tzu ○ Company lost NTD 9,503,188, NTD 4,882,464, and NTD 4,620,029 respectively. Even though the actual operation of the company was poor and there were no objective conditions for TWSE TPEx listing, Weng commissioned Hui ○ Printing Company to print 12,193,972 shares and then 18,804,502 shares between 2014 and 2015 to try to use exchanging shares for cash to defraud investors. Weng and others had obtained more than NTD 950 million from selling the company stock. The case was referred to Taiwan Taichung District Prosecutors Office for prosecution by the Bureau's New Taipei City Field Division.

- (b) Stock price manipulation through abnormal stock trading: Cheng ○ Yi and others manipulating the share price of Da ○ Company

In August 2016, the stock price of Da ○ Company, a TWSE-listed company, had stayed low (under NTD 6 per share) for a while because of poor business operations and chairperson Lin ○ Shan's tunneling lawsuit. Cheng ○ Yi, a Taiwanese businessman in Japan, and Jen ○ Lung, the chairperson of Lung ○ Corporation Group, Shanghai, China found out that though Da ○ Company's stock price has been



steadily low, it has more than hundreds of billions of dollars of land. In other words, they believed there was a significantly underestimated price-book ratio for Da ○ Company. These two persons had an idea: Jen ○ Lung will provide a huge capital from China for Cheng ○ Yi to purchase Da ○ Company's share equity. They wanted to control Da ○ Company by buying Da ○ Company's shares. Cheng ○ Yi also considered that because Da ○ Company's stock price is lower than its face value, it was very likely for the stock price to go up. Cheng believed that with money from Jen ○ Lung in China for bulk buying Da ○ Company's shares in the open market, the stock price of Da ○ Company for sure will go up. Cheng also had the idea of buying Da ○ Company's shares using money from China before the re-election of the board of directors of Da ○ Company on May 11, 2017, creating an impression of parties wrestling for the management and control of Da ○ Company, which will attract more investors to buy Da ○ Company's stock, and in that case, he would be able to make profit from stock price differences. Therefore, Cheng collaborated with Chang ○ Ling and Tsou ○ Hua and used a total of 14 securities accounts from Cheng ○ Yi and others to bulk buy shares of Da ○ Company. Then Jen ○ Lung was instructed to use Yung ○ Jin (Asia) agency co.,

Ltd., a customer of Hong Kong Yung ○ Jin Securities (Asia) Co., Ltd., to commission Yung ○ Securities Co., Ltd. to bulk buy shares of Da ○ Company using money from China. This way, the money from China for buying shares looked like money from Hong Kong instead. At the same time, Cheng used the opportunity to gain more profits by instructing Chang ○ Ling and Tsou ○ Hua to privately request seven type-C investors for loans and to borrow 42 securities accounts to buy shares of Da ○ Company. Consequently, the shares of Da ○ Company started to escalate from NTD 5.48 per share on September 1, 2016 to NTD 9.54 per share on December 30. In January and February, 2017, when the share price to go above NTD 10, the above people instructed Jen ○ Lung to use Hong Kong Jin ○ Digital Securities Co., Ltd. (changed to Feng ○ Securities Co., Ltd. on February 13, 2017) and Liu ○ Securities (Hong Kong) Co., Ltd. these two accounts for funds from China to bulk buy shares of Da ○ Company at high prices, creating a second escalation of Da ○ Company's stock, from NTD 10.65 on January 10, 2017 to as high as NTD 20.65 (an intraday price) on February 10, 2017 (the highest price in 2017). Cheng ○ Yi and others then sold the shares purchased using money from type-C investors at high prices to the above-mentioned Chinese investors



and uninformed public, making huge personal profits. From September 1, 2016 to February 10, 2017 (the period this case was analyzed), the above-mentioned people had made a profit of NTD 1,114,000,160. The case was referred to Taiwan Taipei District Prosecutors Office for prosecution by the Bureau's Taipei City Field Division.

(c) Stock Price Manipulation through Abnormal Trading: Ho
○ Corporations' stock

Wu ○ Ching was the chairperson of Po ○ Wei Company. In October and November 2015, Wu ○ Ching found that the stock price of Ho ○ Company was way below the net value, even though there was about NTD 1.7 billion of cash available. Wu considered that the price of Ho ○ Company is likely to go up, and so with the intent to obtain illegal benefits, Wu started to recommend the stock to Cheng ○ Lai, the chairperson of Po ○ Wei Company, and Lin ○ Hu, a distant relative. Since the beginning of December 2015, Wu ○ Ching and others though were aware that according to Paragraph 1, Subparagraphs 4 and 5 of Article 155 of the Securities and Exchange Act that when trading negotiable securities in a stock exchange market, it is prohibited to manipulate the stock price, they had liaison of intention to affect (raising or suppressing) the stock price of Ho ○

Company and to create an impression of active trading of the Company's stock. Wu ○ Ching used his, his wife Wu ○ Chen's, his daughter Wu ○ Yi's, Bai ○ Lin Investment Company's Cheng ○ Yueh's, his niece Lai ○ Chen's, and his sister-in-law Chiu ○ Hua's securities accounts, Cheng ○ Lai used his securities account, and Lin ○ Hu used his sister-in-law Li ○ Feng's and others' securities accounts to lift the stock price of He ○ Company, causing the company's stock price to fluctuate abnormally, deviating from the general stock index or the trend of a similar kind of stock for 24 trading days from December 1, 2015 to January 4, 2016 (the period this case was analyzed). During the period of the case, Wu ○ Ching's Group manipulated the stock price to the highest of the phase and then sold the stock whenever the price was high. From December 1, 2015 to March 31, 2016, they earned about NTD 11,660,000 from manipulating He ○ Company's stock price. The case was referred to Taiwan Hsinchu District Prosecutors Office for prosecution by the Bureau's Hsinchu City Field Office.

- (d) Insider trading: Han ○ Company stock involved in insider trading

In April 2016, TPEx-listed Han ○ Technology Company met Company A, the trading counterparty, at LA, USA for



mergers and acquisition. Company A commissioned ○ ○ Credit Finance Company to be its financial advisor, and the credit finance company authorized Chiu ○ Ping, the person in charge of the company's branch in Taiwan, and his team members to participate in this merger and acquisition project. After April 2016, Chiu frequently used phone to discuss the merger and acquisition case at home when he's alone after work. One evening in May 2016 when Chiu was talking on the phone for business, his spouse Hsu ○ Jen discovered that Chiu was involved in the tender offer project of Han ○ Technology Company when hearing Chiu mentioning words like tender offers and premium, suggesting that the merge and acquisition case is almost settled. After learning about this critical information, which was not yet announced, Hsu, with the intent to make illegal profits, started to use various securities accounts, including his and those under Yun ○ Co., Ltd., where he was the vice general manager, to buy 120,000 shares of Han ○ Technology Company gradually and sold 95,000 shares also gradually after the news was announced. The remaining 25,000 shares were used for tender offering (NTD 1,410 per share). In total, Hsu gained NTD 22,905,000 (including the transaction cost) from insider trading. The case was referred to Taiwan Taipei District Prosecutors Office for

prosecution by the Bureau's Taipei City Field Division.

(e) Insider trading – Insider trading of Lien ○ Ko Company's acquisition of Li ○ Company

Chen ○ Lin was a layout engineer in IC department of Lien ○ Ko Company, a TWSE-listed company. Wang ○ Yi was a friend of Chen ○ Lin. Chen ○ Yuan was the technology director of the Strategy Department of Lien ○ Ko Company. These three people were golfing friends.

In August, Chen ○ Lin learned from Chen ○ Yuan that Lien ○ Ko Company had established a project team evaluating the benefits of acquiring Li ○ Company. Since then, Chen ○ Lin has paid attention to the progress of the case. On August 17 and 18, 2015, Chen ○ Lin used LINE to inquire Chen ○ Yuan about the progress of the acquisition and obtained the evaluation result and the information that the acquisition was likely to continue. At that moment, Chen ○ Lin was certain that Lien ○ Ko Company will merge Li ○ Company, which is a piece of material information of this case. After learning about this material information from Chen ○ Yuan, Chen ○ Lin wanted to make illegal profits from increased stock price after announcing the merger even though he was aware of the prohibition of insider trading by the Securities and Exchange Act. In this case, Chen ○ Lin



violated the insider trading prohibition by opening a securities account at Cathay Securities Corporation (Banqiao Branch) and bulk buying the subscription warrant from August 18 to September 4, 2015 (1,969,000 units at NTD 0.4924 per unit) targeting the shares of Li ○ Company. Moreover, from September 8 to 10, 2015, Chen ○ Lin sold all the units, resulting proceeds of crime of NTD 2,078,080. After learning the news, Chen ○ Lin also instructed uninformed Wang ○ Yi to buy the subscription warrants of Li ○ Company. From August 19 to 24, 2015, Wang used the securities account at Yuanta Securities (Hsinchu Branch) to buy the subscription warrants (110,000 units at NTD 0.68 per unit) targeting the shares of Li ○ Company. All units were sold on September 8, 2015, resulting proceeds of crime of NTD 99,700. Taken together, Chen ○ Lin had made NTD 2,168,217 from insider trading. The case was referred to Taiwan Taipei District Prosecutors Office for prosecution by the Bureau's Taipei City Field Division.

- (f) Special breach of trust: Former general counsel Wu ○ Min of Hong ○ Company involved in breach of trust

In 2015 and 2016, Hong ○ Company, a TWSE-listed company, invested in lots of resources for securing its intellectual Property Rights (IPR) in order to enhance

its global competitiveness. Aside from eliminating those infringing their rights, the company also needs to face competitors challenging their patent right. For the latter, the legal department adopted the company's global strategy to collect information of competitors' market development for the company's patent right management. Wu ○ Min and Huang ○ Chen were the director and the deputy director of the company's legal department respectively. They had liaison intention for making illegal profits or damaging the interest of the Company. They opened a dummy company H ○ Company (the Chinese name was Kai ○ Intellectual Right Agency Co., Ltd.), and the name of which was similar to the Chinese name (and the English name too) of ○ Legal Patent Office of an existing customer of Hong ○ Company in order to be a contractor of legal service purchase case outsourced by Hong ○ Company. Wu ○ Min instructed his spouse Yu ○ June on July 22, 2015 to establish and register H ○ Company in Republic of Seychelles as a citizen of the Republic of Guinea-Bissau and assume the position of director. On August 14, 2015, a bank account was opened at the Shanghai Commercial and Savings Bank (Hong Kong Branch) for H ○ Company. Afterward, Huang ○ Chen on August 19, 2015 used special reporting for legal management



to draw up Hong ○ Company' patent right promotion and China's patent buying work for the latter half of 2015. Huang also informed that he had visited Kai ○ Patent Office, H ○ Company (Kai ○ Intellectual Property Agency Co., Ltd.) and another six offices and noted that all these companies had offices in Guangzhou/Shenzhen/Dongguan. The general counsel Wu ○ Min signed and commented that “they will report the patent right maintenance progress in China to the general manager on 8/10/15. Aside from Beijing, Aten also needs to implement patent right maintenance in Guangdong Province.” General Manager Chen ○ Chung approved the above information. Huang ○ Chen fraudulently, under the name of a salesperson of H ○ Company, used email for discussing contract signing and contract performing and requesting payments for the legal service purchase project. These people made illegal profits from price differences, repeated bidding, and making payments for no reason. Consequently, Hong ○ lost USD 2,308,400 (equal to NTD 71,560,400).

To cover up and conceal proceeds from material crime or to hide the proceeds at others, Wu ○ Min and Huang ○ Chen had intention liaison. They wanted to take advantage of the situation that foreign financial institutions do not

accept requests from neither the competent authorities nor the investigation agency of Taiwan. They first transferred the money to overseas company accounts and then transferred the money from there to their personal accounts to cut the connection between the money and the crime to escape from criminal prosecution and punishment. Huang ○ Chen on August 13, 2015 first set up Y ○ Company in the Republic of Seychelles and then opened accounts at Cambodian Union Commercial Bank, Cambodia Post Bank, and Canadian Bank. Wu ○ Min also opened an account at Union Commercial Bank. The two people above agreed to transfer the proceeds from Hong ○ Company to the account of Y ○ Company and then transfer it to the accounts of Wu ○ Min and of Huang ○ Chen. Huang ○ Chen then committed money laundering by transferring the proceeds of crime to Cambodia Post Bank for certificate of deposit or for purchasing real property in Cambodia. The case was referred to Taiwan Taipei District Prosecutors Office for prosecution by the Bureau's New Taipei City Field Division.

- (g) Special breach of trust: Yu ○ Min, the chairperson of Ho ○ Recreation Company, and others involved in the case of special breach of trust

Yu ○ Min was the person in charge of EMG-listed Ho



○ Recreation Company and ○ Foodservice Company. Yu was aware that as the person in charge of Ho ○ Recreation Company, he was entrusted by the shareholders of the company for management and should fulfill the duty as a prudent administrator by protecting the greatest profits of all shareholders of the company. He was also aware that as a director, supervisor, or manager of a company issuing securities according to the Securities and Exchange Act, it is prohibited to violate the duty or to embezzle the company's asset by seeking for his own or a third party's interest. Under the condition that no construction target nor construction work was completed, Yu ignored the interest of Ho ○ Recreation Company. In 2017, Li ○ Construction Company, a company that Yu was the de facto person in charge of, became the construction trading counterpart of Ho ○ Recreation Company, but Yu instructed Ho ○ Recreation Company to make the construction payment in full even though he was aware that Li ○ Construction Company did not have sufficient money and the construction work was not implemented yet. Apparently, this decision was unfavorable to Ho ○ Recreation Company's use of operations money. All construction payment received from Ho ○ Recreation Company was transferred to Chien ○ Hotel Company

controlled by Yu's brother Yu ○ Fu and Yuan ○ Venture Capital Group controlled by Yu ○ Min. By doing so, Yu had tunneled NTD 125,000,000 from Ho ○ Recreation Company. Furthermore, Yu ○ Min was aware that Ho ○ Recreation Company and Ho ○ Restaurant Company had signed a brand licensing agreement on brand licensing royalty: starting from July 1, 2017, Ho ○ Restaurant Company will pay NTD 8 million monthly to Ho ○ Recreation Company instead of having Ho ○ Recreation Company pay Ho ○ Restaurant Company. Nevertheless, Yu ○ Min breached his duty by illegally obtained NTD 33.27 million from Ho ○ Recreation Company for Ho ○ Restaurant Company, damaging the interest of the shareholders of Ho ○ Recreation Company. On October 25, 2017, Yu ○ Min and Ho ○ Recreation Company jointly acquired the real property of Ho ○ Recreational Villa, but without approval or posterior approval from the board of directors of Ho ○ Recreation Company, Yu used the ownership of the above-mentioned real property to borrow NTD 80 million from an individual and set a generalizing paramount limited mortgage of NTD 0.1 billion, even though Ho ○ Recreation Company should be entitled to one-third of the ownership of Ho ○ Recreational Villa. For the aforementioned loan of NTD 80 million, Ho ○ Recreation



Company should be entitled to one-third of the amount (about NTD 26,666,666). Nevertheless, Yu ○ Min instructed the borrower to remit the full amount to the account that he was the de facto person in charge of, damaging the interest of Ho ○ Recreation Company. The case was referred to Taiwan Keelung District Prosecutors Office for prosecution by the Bureau's New Taipei City Field Division.

- (h) False financial reports: Yang ○ Heng of Hua ○ Company involved in false financial reports

Yang ○ Heng was the chairperson of TPEx-listed Hua ○ Company. Chang ○ Jung was the chairperson of TPEx-listed Ying ○ Erh Company. Lu ○ Tung was the vice chairperson of Hua ○ Company. These three people were responsible for the decision-making and fund dispatch of Hua ○ Company and Ying ○ Erh Company, but they failed to run the companies properly. To create false business performance for Hua ○ Company and Ying ○ Erh Company to attract investors, to get bank loans, and to gain personal benefits, Chen ○ Chiang set up Pu ○ Hsing Company at Shenzhen, China and claimed the Company as the contact agent of Pu ○ Company of China in Taiwan and that Pu ○ Hsing Company would like to order electronic products from Hua ○ Company and Ying ○ Erh Company. Then a three-party

trading contract was signed, appointing Hua ○ Company and Ying ○ Erh Company to place order with Li ○ Company and Chuang ○ Company in Hong Kong. For fraud trading, Yang ○ Heng also arranged Ying ○ Trading Co., Ltd. and Hua ○ Electronics Co., Ltd. in Hong Kong to pretend to be the client appointed by Pu ○ Group for receiving shipments. This way, Yang had increased Hua ○ Company's 2014 sales income to NTD 1,703,439,120, 2015 sales income to NTD 5,219,458,932, 2016 sales income to NTD 5,929,765,271, and 2017 sales income to NTD 608,994,916. For Ying ○ Erh Company, its 2014 sales income was increased to NTD 7,425,301,890; 2015 sales income, NTD 1,217,626,838; 2016 sales income, NTD 11,118,961,176; 2017 sales income, NTD 3,601,044,575. Yang ○ Heng and others also used the above false sales transactions to make and publish false statements of financial positions, the income statements, the statements of changes in equity, and statements of cash flow for the period starting from January 2014 to November 2017 for Hua ○ Company and Ying ○ Erh Company for the monthly, quarterly, semi-annual and annual reports, seriously misleading investors' decision. To cover and hide the illegal income, Yang ○ Heng and others transferred part of the proceeds of crime from the OBU accounts of the above-



mentioned suppliers to the account of a dummy company in British Virgin Islands, which was controlled by Chen ○Chiang for money laundering. The case was referred to Taiwan Taipei District Prosecutors Office for prosecution by the Bureau's Taoyuan City Field Division.

(2) Financial corruption

Financial institution personnel involved in breach of trust: Chen ○ Chuan and others of Lien ○ Bank involved in violations of Banking Act

Chen ○ Chuan was the director of Chung ○ Bank (Chungli Branch) and the senior assistant manager of the Consumer Loan Center of Lien ○ Bank's Consumer Finance Department at Chungli Branch. Chen supervised consumer financial loans and mortgage related businesses as well as corporate financing. Starting from 2002, though Chen ○ Chuan was aware of his duty of handling matters entrusted by Chung ○ Bank and Lien ○ Bank, Chen, but with intent for his or a third party's interest, he damaged the interest of the employers, the banks. As a supervisor of mortgage and loan credit administration of Chung ○ Bank and Lien ○ Bank, Chen became acquainted with 30 loan clients including Tseng ○ Hsin and learned that these above-mentioned clients did not use the amount of mortgage they had applied and approved or if there was still an amount standing to the

credit when a client (the borrower) was repaying the debt or if the client's debt had been repaid but the collaterals for the loan to financial institution had not been canceled. Chen ○ Chuan defrauded the seals and signatures of his clients and opened false loan appropriation and interest paying accounts. He also designated the contact phone and address for these clients and then used extending the loan or applying for loans to improve his business performance as an excuse to deceive the clients to affix the application documents with their seals, misleading Chung ○ Bank and Lien ○ Bank to approve the loans and appropriate the loans to accounts designated by Chen. Because the loans were appropriated to the defrauded accounts mentioned above, the clients had no way to check if their accounts had been falsely used. The total amount involved in this case reached NTD 362,610,000.

For concealing proceeds of crime, Chen ○ Chuan was aware that for currency trading of an amount greater than NTD 500,000, the bank according to the Anti-Money Laundering Act should verify the identity of the client and keep the transaction record. Therefore, before Lien ○ Bank appropriated the approved loans to the falsely opened accounts, Chen ○ Chuan either withdrew cash himself or using uninformed Chen ○ Wei (Chen ○ Chuan's brother) or bank security guards to



withdraw cash from these falsely opened accounts. To evade the requirement of verifying the identity and keeping related records, each withdraw was less than NTD 500,000. After withdrawing cash of an amount less than NTD 500,000, Chen ○ Chuan deposited part of the money to Chen ○ Hao's (Chen ○ Chuan's brother), Chen ○ Hong's (Chen ○ Chuan's brother), or Huang ○ Tung's accounts at Lien ○ Bank (Chungli Branch), which were used by Chen ○ Chuan. The money was then transferred to the account of Chee ○ Hao at Taiwan Corporative Bank (Hsinming Branch) and Hsieh ○ Tan's (Chen ○ Chuan's father) and Chen ○ Hong's bank accounts at EnTie Bank (Chungli Branch) to avoid tracking. The case was referred to Taiwan Taoyuan District Prosecutors Office for prosecution by the Bureau's Taoyuan City Field Division.

(3) Assets Empty out

Breach of trust from asset tunneling – Vice president Chen ○ Tien and others from San ○ Company involved in breach of trust

Chen ○ Tien was the unit chief of the oil removal unit of San ○ Company, a TWSE-listed Company. Huang ○ Hsien was the de facto person in charge of Chuan ○ Iron Company. Cho ○ Chin was a remote-control material business owner. San ○ Company is a screw nut manufacture and exporter, and iron scraps are produced from fastener processing or wire processing.

For the iron scraps, San ○ Company routinely sells them by public tendering, and within the tendering winning period, the winner shall send a truck to San ○ Company to carry the scraps back to their site. Usually, an empty truck will first be weighted at the weighbridge next to the security guard office of San ○ Company, and after loading the truck with the scraps, the truck will be weighted again at the weighbridge to get the net weight of the scraps before leaving the site. San ○ Company will charge the bid winning company based on the weight from the weighbridge.

Chen ○ Tien, Huang ○ Hsien, and Cho ○ Chin were aware the amount of money paid to San ○ Company's scrap should be based on the actual weight of the scraps. Nevertheless, to make illegal profits for themselves or for a third party, they had joint liaison. They wanted to make profits from fraud and to cause damage to San ○ Company. From January 2010 to April 2017, Huang ○ Hsien instructed Cho ○ Chin to install a controller motherboard to the electronic weighbridge and gave the remote controller for the controller motherboard-equipped electronic weighbridge provided by Cho ○ Chin to Chen ○ Tien. When the trucks of Kuan ○ Ta Company, which won the bid using others' permit and of Chuan ○ Company, was loaded with the scraps from San ○ Company and about to leave



after passing through the weighbridge, Chen ○ Tien would be phoned to go to the security guard office to use the electronic weighbridge remote control to reduce the weight displayed on the screen, allowing the weight shown on the screen for Chuan ○ Company and others to be about 15 tones lighter than the actual weight. By changing the programming for weight measurement, they defrauded San ○ Company and gained profits from San ○ Company's scrap trading. Chen ○ Tien and Huang ○ Tsien these two people split the profits from crime from the weight differences of scraps trading. In total, San ○ Company lost NTD 46,390,398 from scrap selling. The case was referred to Taiwan Tainan District Prosecutors Office for prosecution by the Bureau's Tainan City Field Division.

(4) Infringement of trade secrets

(a) Engineer Wu ○ Hsun from Tai ○ Tien Company involved in violations of the Trade Secrets Act

Wu ○ Hsun was an engineer in Tai ○ Tien Company and he was responsible for nano-etching, yield improvement, and back-end modules. In 2017, Hua ○ Technology Co., Ltd. in China (Tai ○ Tien Company's competitor) contacted Wu ○ Hsun via a head hunter. To obtain the new position, Wu ○ Hsun, with intent to gain illegal benefits, violated his confidential obligation for Tai ○ Tien Company by printing

out important information of ○ nano process and taking it out for use in Hua ○ Company so he can refer to the trade secret of Tai ○ Tien Company for parameter adjustment and yield improvement, a way to demonstrate his competence for the new position and high remuneration. Tai ○ Tien Company spent USD 1,139 million on the research and development of the above ○ Nano process, which was not known by people not involved in the project. Moreover, Tai ○ Tien Company had encrypted the above information and had adopted measures to ensure the confidentiality of important wafer manufacturing trade secrets of Tai ○ Tien Company by keeping track of those accessing the information. For this case, Wu ○ Tsun was not authorized to print out the confidential documents and brought them out for use, which violated the Trade Secrets Act. The case was referred to Taiwan Hsinchu District Prosecutors Office for prosecution by the Bureau's Hsinchu City Field Office.

(b) Anjo ○ ji of Chun ○ Company involved in violations of Trade Secrets Act

Japanese Anjo ○ ji was the technology manager of Chun ○ Company and he provided technical support and consultation for product lines before mass production. In 2017 Anjo obtained a new position via a head hunter from



mainland China, and in August 2017, he started to gradually send Chun ○ Company's trade secrets, including OLED technology, via email to his personal email box, with the intention to use it when leaving the job and moving to overseas, including mainland China, Hong Kong, or Macau. The information emailed by Anjo ○ ji was the research and development resources of Chun ○ Company, which had invested in a lot on these resources. Because the resource was just established, it was not known to those not involved in the project, and moreover, the company has adopted confidential measures to protect the resources. Anjo ○ ji's attempt to use the information overseas had caused a damage worth NTD 11,604,000,000 to trade secrets-related interest of Chun ○ Company. The case was referred to Taiwan Miaoli District Prosecutors Office for prosecution by the Bureau's Northern Mobile Team.

V. Cross-Strait Efforts to Combat Crimes and Mutual Legal Assistance

The Economic Crime Prevention Division of this Bureau is based on the Cross-Strait Agreement for Combating Crimes and Mutual Assistance. It handles cross-strait links dealing with economic crimes, drugs, money laundering, mechanisms for fugitives, and other

matters concerning the mainland's Ministry of Public Security, the Supreme People's Procuratorates, and other relevant law enforcement departments for business exchanges and cooperation. The two parties' business interaction has slowed down since May 20, 2016, the because of China's delaying of case handling. This year, there were 89 cases of crime information exchange, 4 cases of collaborative investigation, 4 cases requesting assistance for investigation and evidence acquisition, and 12 cases requesting assistance for arresting and sending back the wanted persons. Among these cases, there was no case and no suspect involving China in terms of assisting the repatriation of crime offenders or criminal suspects or accompanying criminals for repatriation. Fortunately, starting from September this year, interactions among the two parties have become more active, suggesting the two parties' close collaboration for cross-border crime combat, which is important for fulfilling the duty of each other. The two parties will continue to follow the codes, regulations, and contact systems and to promote pluralistic interactions and exchange to work jointly in preventing cross-border crime. Important achievement are as follows:

1. Repatriation of Criminals and Criminal Suspects

- (1) Arrest of fugitive's cases involving the mainland China, Hong Kong, or Macau region: 0 case.
- (2) Arrest of fugitive's cases involving the US, Canada, or other countries: 4 cases and 4 suspects.



2. Sharing of Experience

- (1) The bureau's personnel and personnel from the Ministry of Justice and Taiwan Shihlin District Prosecutors Office (eight people in total) visited Xiamen, Fujian from October 31 to November 2, 2018 to meet with customs' anti-smuggling operation personnel in mainland China to discuss evidence exchange and cross-border drug smuggling cases.
- (2) The Bureau dispatched three members from the Economic Crime Prevention Division to attend the 13th Cross-Strait, Hong Kong and Macau Police Seminar held in Nanjing, Jiangsu Province from December 3 to 6, 2018. Our personnel presented “Study on illegal fund-raising development and related emerging technology.”
- (3) The Bureau sent five people from the Economic Crime Prevention Division and the Cross-Strait Status Research & Analysis Division to attend the 11th Cross Strait Criminal Law Forum at the University of Macau from December 4th to 7th of 2018.

3. Collaboration on Investigations

- (1) The Bureau in the end of 2017 investigated a telecommunications fraud gang led by Su ○ Chang targeting people in mainland China. On October 17, 2017, the Bureau cracked down the telecommunications equipment room at Guanxi Township, Hsinchu County and arrested 11 members of the gang. The

Bureau also collaborated with mainland China's Ministry of Public Security and provided the Ministry with the electromagnetic records of the victims and the dummy accounts in mainland China detected by the Bureau. The Ministry of Public Security verified and investigated the case using the above information and provided its information and the dummy accounts related to victims in mainland China for the Bureau to integrate. The case has been referred to Taiwan Hsinchu District Prosecutors Office in January 2018 and been prosecuted when the prosecutor investigation was completed.

- (2) The Bureau collaborated with Keelung Customs Office of Customs Administration and cracked down Yu ○ Chang and others' drug smuggling on May 25, 2018, detecting 710 Kg of Ketamine hidden in artificial stone slabs in a cargo and arresting Taiwanese Yu ○ Chang and Kao ○ Yin these two suspects going there to pick up the drug. Cheng ○ Fu, the recipient of the drug, escaped to mainland China. The Anti-smuggling Operation Division of Xiamen Customs in mainland China used information provided by the Bureau and arrested Cheng ○ Fu, his partners Lu ○ Wei, and Cheng's two Taiwanese senior assistants Chu ○ Hua and Li ○ Sheng using the information. The two parties had reached consensus on investigation, evidence acquisition, and other matters requiring collaboration in the case.



(3) The Bureau provided information and collaborated with Fujian Anti-Drug Corps in the investigation of the case of drug smuggling by Hsu ○ Fu and others. Mainland China on November 28, 2018 seized 550 Kg of heroin and 600 Kg of Ketamine on Min Chang ○ ○, a fish boat, at the southeast sea area of Sanya City, Hainan Province and arrested four crew members (including one Taiwanese). The Bureau at the same time arrested the leader of the gang in Taiwan (including one mainland Chinese). The Court ruled custody of all the above suspects. The two parties will continue to collaborate in accomplices tracking down, case investigation and evidence acquisition.



Part Three /
Future Outlook





Looking to the future, the Bureau will continue to work on economic crime prevention in response to economic conditions and crime trends. The specific practices are as follows:

I. Economic Crime Prevention

1. Grasping crime condition, resolving public's concerns, and respecting the public's value

Facing various emerging crimes because of pluralistic economic activities, the Bureau has been supervising its field offices on performing local investigation, collecting all sorts of information of financial and livelihood related crimes (such as adulterated foods, drugs and goods), implementing many promotional activities to alert the public to be cautious. For those involved in illegal activities, the Bureau shall implement investigation to reduce the damage and resolve public concerns.

2. Making a good use of technological analysis and implementing the feedback system

The crime investigation work system, the information report system, and the mass transaction inquiry system developed by the Bureau will be incorporated into other government agencies' inquiry systems. Big data will be applied for information comparison and the output data feedback mechanism will be implemented to maximize the effect of crime alert.

3. Enhancing horizontal contact and achieving synergism

It is important to enhance the horizontal contact among the related departments of the Bureau and to enhance the cohesion through communications and negotiation. With collaboration and support, the departments will broaden the crime prevention effect.

4. Enhancing cross-domain collaboration and creating mutual benefits

There are various types and names of economic crime, and prevention relies on cross-departmental and cross-domain seminars, coordination's, contacts, and collaborations. Therefore, it is important to work on collaboration and pursue mutual benefits through existing cross-department-based business exchange platforms and systems.

5. Analyzing causes of crime and providing suggestions for prevention

Economic crime prevention seminars are held to analyze and research the government's decision-making and the causes of emerging crime. Aside from continuing holding seminars and case study, the Bureau welcomes comments and suggestions from all parties and will make detailed plans and reports about its actions and do outcome follow-up to keep the Bureau updated in crime prevention and detection.



II. Investigation of Economic Crimes

1. Public and private sectors collaboration and corporate anti-corruption

In view of the complexity and extensive involvements of parties in stock market crimes, asset tunneling crimes, financial corruption, and trade secrets infringement these corporate corruption crimes, crime investigation cannot be completed by any single agency; financial and economic departments and other competent authorities should be incorporated into the combat of crimes. It is especially true for investigation of cases involving trade secrets infringement: Resources from enterprises and all kinds of private or non-governmental organizations should be integrated to assist in case evidence analysis. It is also important to ensure a close public and private collaboration for cracking down corporate crimes.

2. Listing out the key points for in-depth investigation

The Bureau will list out new types of illegal raising of funds, virtual currency, third-party payments, cross-border telecommunications frauds, and cases violating health related regulations and laws that need to be highlighted. The Bureau will also enhance group collaboration and resource sharing, implement concurrent national crime investigation from time to time, and work together with customs on money laundering at border to prevent

transferring of illegal funds either to overseas or into Taiwan. Taken together, the Bureau will be cracking down gangs and crimes in a multidimensional way.

3. Rigorous telecommunications fraud combat and serious penalty on illegal deeds

In view of telecommunications fraud gangs' telecommunications flows, network flows, fund flows, and other dimensions of criminal gangs as well as the new trend of cross-border crime, it is important to actively investigate the facility rooms, system integrators, and money laundering sites of cross-border telecommunications frauds and to track down the main suspects and financial supporters of the crime according to the information. Illegal income will be seized in order to completely crack down telecommunications fraud gangs.

4. Ensuring food and drug safety by cross-border collaboration

To comply with the policy of food/drug safety management and taxation tracking, the Bureau will communicate with the administrative departments and the related departments of the allies horizontally and nonstop to exchange criminal trends and information and to establish a team of experts working together using their expertise. This way, the Bureau can grasp the flows of adulterated foods and drugs and the relations among upstream and downstream vendors, timely monitor the supply chain of criminal gangs, collaborate with related agencies to build a cross-domain food



and drug safety nets that integrates resources from the private sectors for discovering signs indicating illegal deeds proactively. These are critical for ensuring the safety of food and drug consumption for people.

5. Investigating false inspection information and increasing legal entities transparency

According to the experience in investigating crimes of all types, the Bureau has found that those in charge of the company are likely to collaborate with their bookkeepers, accountants, or funders for false audits to falsely increase the company's capital for fraudulent fund raising, financial reports manipulation, money laundering, fraudulent bank loan applications, or better qualification for various type of construction tendering. The ultimate goal is to obtain illegal benefits. The Bureau will continue expanding its investigation on funders' accounts and bookkeepers of companies providing false audit information. It is crucial for preventing economic crime problems derived from false audits.

6. Adopting technology-based inspection and enhancing digital forensic

In view of the fast advancing technology, new criminal approaches, and the applications of digitalized, cloud-based technology for concealing crimes, the Bureau has been working on ongoing improvement by adopting the latest technology, using various

forensic instruments for collecting evidence, keeping criminal evidence, restoring criminal deeds, establishing a digital and scientific forensic evidence-based crime investigation approach to become a technology-based Investigation Bureau.

7. Integrating information and detecting money-laundering crimes

To investigate money laundering crimes, the Bureau's Economic Crime Prevention Division has been connected to the Financial Information Center and built a data connection mechanism. Regarding financial information provided by the Financial Information Center, the Bureau will use it for analysis, and external resources will be incorporated into other information for clarifying the flows of criminal funds and gathering illegal evidence.

8. Tracking security and seizing proceeds from crime

The Bureau has integrated administrative and judicial investigation for new trends of crimes involving virtual currency and e-payments. At the same time, the Bureau has been working on enhancing its investigation skills and the involvement of professional teams and practice assistant officers. This measure enables the Bureau to analyze criminal approaches more in-depth, clarify the models of fund flows, and establish the flows of people, money, information and matters comprehensively for requesting the court to seize proceeds from crime, block illegal funds, eliminate recidivism, and return money to victims and compensate them.



III. Work Concerning Affairs across the Strait

1. Collaborating with China to combat crimes

(1) Multiple contacts via various channels for mutual assistance

For equality, mutual respect, reciprocal trust, and mutual benefits, the Bureau has established a contact system, seized beneficial opportunities to carry out pluralistic interactions with law enforcers of mainland China, and restored the first-degree or second-degree contacts and the feedback system for cross-strait affairs. The Bureau expressed its firm belief in continuing to combat crimes and resolve any doubts about the sincerity of the cross-strait joint fight against various cross-border crimes and judicial collaboration.

(2) Improving the investigation of crimes and enhancing collaboration on evidence

The Bureau will enhance the information collection process for cross-strait crimes involving drug manufacturing/sales, all kinds of economic crimes, telecommunications/Internet fraud, smuggling, money laundering, and terrorist funding by convening work sessions, providing assistance in evidence verification and investigation, and consolidating the foundation promoting joint efforts on combating crimes and judicial collaboration.

2. Pursuance of fugitives

In 2018, a total of four suspects were repatriated to Taiwan from North America. The Bureau will actively pursue wanted persons and take initiative in providing a list of the wanted persons to assist mainland China and other foreign law enforcers in pursuing these wanted persons and escorting them back to Taiwan.

3. Hong Kong and Macau affairs

- (1) Continuation of planned visits and the sharing of experience with Hong Kong and Macau

The Bureau will work on sending personnel from relevant business units of the Bureau to visit Hong Kong and Macau to enhance the links with the Hong Kong Independent Commission Against Corruption, the Hong Kong Police Force, the Macau Procuratorate, and other established contacts and functions and to strengthen the cooperation with Hong Kong and Macao law enforcement agencies regarding corruption, police affairs, customs, and money laundering controls. This action facilitates the work of the two sides in jointly combating cross-border crime.

- (2) Enhancing collaborative investigations between Hong Kong and Macau through individual case studies

Although Hong Kong and Macau have not signed a mutual anti-crime agreement with Taiwan, the three parties have



reaching an understanding on carrying out joint investigation and exchange of crime information for cross-border crimes. The goal is to help each other and combat cross-border crimes under the premise of mutual benefits and fairness.

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