

# 99 經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook, 2010



法務部調查局

Investigation Bureau, Ministry of Justice

中華民國 100 年 7 月出版



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# 序 言

自金融海嘯發生迄今，全球經濟已逐漸復甦，我國因兩岸政策改變與大陸產生更多互動，在 99 年 6 月 29 日簽署兩岸經濟合作架構協議 (ECFA) 之後明顯促進兩岸經貿往來。開放陸客、陸企及開放陸資來臺後，對國內經濟發展產生重大影響，同時西方主要國家採取量化寬鬆貨幣政策，嚴重衝擊各國股匯市場交易秩序，引發黃金、原油價格急遽飆漲，加上受到全球氣候變遷、國際原物料產銷失衡等因素影響，衍生高通膨與經濟犯罪等問題，本局對上述問題至表重視，秉持一貫職責將相關經濟犯罪問題列為工作重點，積極查辦，期能懲治不法，確保民眾福祉。

年來本局除偵辦股市犯罪、金融犯罪及企業貪瀆等重大經濟犯罪案件外，並配合行政院治安會報指示，積極偵辦危害民眾健康及財產之偽劣假藥、黑心商品、進口異常商品及電話恐嚇詐欺等民生犯罪案件。99 年本局偵辦之經濟及一般犯罪案件共 820 案，嫌疑人數計 2,524 人，涉案標的高達新臺幣 1,455 億餘元，顯示本局全力偵辦經濟犯罪成果豐碩。

政府為因應海峽兩岸擴大開放交流，衍生各類跨境犯罪，本局依據「海峽兩岸共同打擊犯罪及司法互助協議」聯繫機制，與大陸相關



執法部門正式開展「犯罪情資交換」、「案件合作協查、偵辦」、「緝捕遣返刑事犯、刑事嫌疑犯」及「人員互訪、業務交流」等事宜，冀望透過雙方執法人員的共識與合作，繼續有效偵辦跨境犯罪及積極追緝外逃重大經濟罪犯。

本年報將本局一年來執行防制經濟犯罪之工作概況及成果，加以分類、統計、說明，並與過去執行情形作比較、分析，藉以策勵未來。另就重大經濟犯罪相關問題，研提專題報告，至祈各方先進不吝指正，繼續督促鞭策，使本局工作得以日益精進，無負國家及全體人民之期盼與託付。

張濟平

謹識

中華民國 100 年 5 月

# Foreword

Global economic recovery gradually picked up its momentum after the most recent global financial crisis. In Taiwan, a change in policy with Mainland China resulted in the intensification of interactions between the two sides of the Taiwan Strait. On June 29, 2010, Taiwan and Mainland China entered into the Economic Cooperation Framework Agreement, otherwise known as ECFA. Since then, economic transactions and trade between the two sides have significantly improved. Deregulation permitting mainland tourists to travel to Taiwan, mainland entrepreneurs to set up businesses in Taiwan, and capital investment from the mainland to Taiwan, has significantly affected the economic development of Taiwan. At the same time, major economies in the western world have eased their monetary policies, which has severely disturbed stock exchanges and foreign exchange markets in many countries. As a result, gold price and oil price have skyrocketed. This was underscored against a backdrop of global climatic change and disequilibrium in international raw material prices. The outcome was high inflation and greater economic crime around the world. As always, the Investigation Bureau of the Ministry of Justice of the Republic of China shows grave concern over the situation, and will make utmost effort to fight economic crime and make it the focus of its work. The Bureau will make the best use of its law enforcement to punish criminals and guarantee citizens a harmonious society.

Over the years, the Bureau has focused on the investigation of crimes such as corruption and bribery in stock exchanges, in the financial sector, and in the corporate world in general. In addition, the Bureau also supports the direction of the Executive Yuan in joint criminal and legal enforcement to fight bogus drugs and bad medicines, bad quality merchandise, import of abnormal items, and telephone fraud. These crimes have jeopardized the health of the people and caused widespread damage. In 2010, the Bureau successfully handled 820 cases of economic and general crimes with the arrest

of 2,524 suspects. The amount involved is up to NT\$145,500 million. These are the results of our effort in fighting crime.

The intensification of interactions between the two sides of the Taiwan Strait will certainly result in an increase of cross-border crime. The Bureau will closely work with mainland law enforcement agencies under the “Agreement on Joint Cross-Strait Crime-fighting and Mutual Judicial Assistance” by officially launching cooperation in “criminal intelligence sharing”, “joint-investigation and actions in fighting crime”, “arrest and deportation of convicted criminals and criminal suspects”, and “personnel and operation interchanges”. The Bureau deeply believes that law enforcement agencies on both sides of the Taiwan Strait can effectively crack down on cross-border crime and arrest economic criminals through consensus and cooperation.

The Bureau reported and classified the details and results of fighting economic crime last year, and displayed the findings statistically with relevant explanations. In addition, the Bureau also compared and analyzed the cases as reference for future action. Major economic crimes will be specifically addressed and studied, and presented to experts in relevant fields for comments. With the encouragement and support of all, the Bureau will make continued improvement in fighting crime and serve its duty for the benefit of the nation and the people.

*Chang, Chi-Ping*

2011



# 編輯說明

## 一、編輯目的

本年報係彙整本局一年來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，另選錄同仁業務研究心得數篇，提供各界參考。

## 二、編輯內容

- (一) 本年報全篇分為六大部分，第一部分為組織概況，第二部分為工作概況，第三部分為犯罪狀況及特性分析，第四部分為未來工作方向，第五部分為專題研究報告（英文版不含），第六部分為重要紀事。內容搭配百分比率、增減率等數據，按型態及時間序列，分別以圖、表作完整標示，藉以探討既往並便於研析未來發展趨勢。
- (二) 本年報係依據當年度本局經濟犯罪防制工作有關報表資料統計彙整據前，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人數、被害法益金額未達法務部訂頒「檢察機關辦理重大經濟犯罪案件注意事項」及本局「法務部調查局重大經濟犯罪案件認定要點」之案件，故經濟犯罪案件總數較法務部統計處等單位之數據為高。
- (六) 本年報所列之案例，係指業經本局調查並移送檢察機關偵查或函送權責主管機關行政處分者。
- (七) 各類犯罪型態分析，僅就本局調查案件資料作為統計依據。
- (八) 本年報表圖所列「百分比」之計算係以 95 年為計算基準年，「增減率」之計算為： $\text{增減率} = [(\text{本期} - \text{上期}) / \text{上期}] \times 100\%$ 。

# Editorial Notes

## 1.Editor's Goal

This annual report compiles data and information related to activities against economic crimes that were performed by MJIB for the past year. Statistics and analysis are performed and then used to study the causes of crimes, understand the situations of crimes and prepare corresponding measures. Certain articles showing our staff's activity studies are also included in this report for reference.

## 2.Contents

- (1) This annual report is divided into six parts: Part One briefly introduces the organization structure; Part Two presents an overview of our work; Part Three analyzes criminal condition and characters; Part Four is an orientation of the future operations; Part Five presents project study reports (not included in the English version); Part Six is a chronicle of major events. Data such as percentages and rate of variation are included. Charts and tables are used in the order of types and time to give a complete presentation. The purpose is to discuss the past and study the future development trends.
- (2) Figures in this yearbook are compilations of data on the economic crimes related investigation and prevention work performed by the MJIB in the last year. Should there be any discrepancy from previously published statistics; the data provided in this yearbook shall take precedence.

## 3.Annotations

- (1) In this yearbook, the units of calculation use the following as its standards: solar calendar for year, case for number of cases, person for number of



suspects, New Taiwan Dollars for amount, kilograms or grams for weight, or as otherwise depicted in special circumstances.

- (2) All percentages used have been rounded off to the second decimal place.
- (3) For connected cases, for the convenience of compilation, cases here are categorized by the major offense. Special cases, if any, are annotated with explanations.
- (4) The symbols used in graphs and tables denote:
  - means no data or data unknown.
  - NA means calculation not available.
- (5) Figures on the cases of economic crimes in this yearbook include cases where the number of victims and amount involved do not meet the definitions in the Special Notes for Serious Economic Crimes Investigated by Prosecutors Offices set forth by the Ministry of Justice (MOJ) and the Recognition Guidelines for Serious Economic Crimes of the MJIB. Therefore, figures on economic crime cases as tallied by the MJIB are greater than the statistics of the MOJ or other government agencies.
- (6) Referred cases mean cases referred to and prosecuted by the public prosecutors office or with letter sent to the competent authority for administrative action.
- (7) The statistical analyses of various types of crimes are made based on cases investigated by the Bureau only. Therefore, the conclusions may differ from some crime studies made by other government agencies.
- (8) The “percentages” listed in tables and charts of this annual report are calculated using 2006 as the base year. “Variation rates” are calculated as follows:  $\text{Variation Rate} = [(\text{Current Period} - \text{Preceding Period}) / \text{Preceding Period}] \times 100\%$

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# 1 組織概況

## Part One: Organization Overview



## 壹、工作職掌及建制依據

民國（下同）68 年，政府鑒於經濟犯罪問題日趨嚴重，為避免經濟活力受到斷傷，維護社會安定，持續經濟發展，行政院於同年 5 月 10 日院會通過，依據行政院頒布之法定職掌第 11 項「上級機關特交之調查保防事項」及本局組織條例第 2 條規定，交付本局「防制經濟犯罪」任務。本局乃依據行政院 68 年 6 月 8 日臺 68 法字第 5584 號函指示，成立「經濟犯罪防制中心」，專責掌理經濟犯罪防制工作，嗣經立法院於 96 年 11 月 30 日三讀通過「法務部調查局組織法」，總統於 96 年 12 月 19 日以華總一義字第 09600170531 號令修正公布，行政院於 97 年 3 月 20 日以院授研綜字第 0972260255 號令定自 97 年 3 月 1 日施行，該法第 2 條第 5 款規定<sup>[1]</sup>，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經濟犯罪及一般犯罪之防制工作，督導各外勤處、站及地區機動工作站<sup>[2]</sup>執行前述犯罪案件之預防與偵處。工作範圍概分為經濟犯

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- [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。
- [2] 本局自 99 年 12 月 25 日起，原臺北縣調查站升格為新北市調查處，原臺中市調查站及臺中縣調查處合併為臺中市調查處，原臺南市調查站及臺南縣調查站合併為臺南市調查處，原高雄縣調查站併入高雄市調查處。



## I. Authority and Basis of Establishment

In 1979, in light of the soaring incidents of economic crime that threatened to stifle our economic vitality and in order to maintain social stability and continuous economic development, the Executive Yuan passed a resolution on May 10 assigning the MJIB the mission of “economic crime prevention”. This government’s move was based on Article 11 of the Statutory Job Descriptions promulgated by the Executive Yuan that specifies: “Special matters for investigation and prevention as instructed by the higher authorities” and Article 2 of the Statute Governing the Organization of the Investigation Bureau. On the basis of Executive Yuan’s Directive Letter Tai-68-Fa-Tze-#5584 dated June 8, 1979, the Bureau established an Economic Crime Prevention Center exclusively in charge of jobs related to the prevention of economic crimes. After the three-reading procedure in the Legislative Yuan on November 30, 2007, the “MJIB's Organizational Ordinance” was announced by the President on December 19, 2007 by order Hua-Zhong-Yi-Yi-Zhi No. 09600170531, and promulgated by the Executive Yuan on March 20, 2008 by order Yuan-Zhong-Yang-Zhong-Zhi No. 0972260255, to set effective since March 1, 2008. Section 5, Article 2 of the Ordinance provides that <sup>[1]</sup> the MJIB is responsible for serious economic crime prevention matters. On the basis of Article 3 of the Ordinance, “Economic Crime Prevention Division” has been established in MJIB to enforce the prevention of serious economic crimes.

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[1] According to Article 2 of this Ordinance, the authority of MJIB is indicated as follows: (i) Matters concerning control of internal insurgence; (ii) Matters concerning prevention of foreign attack; (iii) Matters concerning prevention of leaks of national secrets; (iv) Matters concerning control of corruption and dereliction of duty and investigation of election bribery; (v) Matters concerning prevention of serious economic crimes; (vi) Matters concerning narcotics control; (vii) Matters concerning anti-money laundering; (viii) Matters concerning prevention of computer crimes, investigation of information security, and handling of information security; (ix) Coordinated efforts into organized crime control; (x) Matters concerning investigation of domestic security; (xi) Matters concerning authority security affairs, national security, coordinating and enforcing citizen security education; (xii) Matters concerning coordinating native and foreign relevant authorities, international cooperation, oversea national security investigation, and transnational investigation and assistance of crime cases; (xiii) Matters concerning collection, filing, and investigation of situation and cross strait criminal activities; (xiv) Matters concerning investigation of domestic security, inquiries of prevention, and management; (xv) Matters concerning technological support of chemistry, documents, physics, and investigation of forensic medicine; (xvi) Matters concerning support of telecom surveillance and equipment s for collecting evidence; (xvii) Matters concerning handling of properties, documents, files, treasurer, and general affairs in the Bureau; (xviii) Matters concerning propaganda of activities, accepting accusation, reception of visiting, contact with the press, service of the public, and other public affairs; (xix) Matters concerning evaluation of investigator, surveillance and inspection of occupational activities; (xx) Special matters for investigation and prevention concerning national security and national interest as instructed by higher authorities.

罪及一般犯罪等案件之資料蒐集、研編、預防及偵辦。

經濟犯罪防制處置處長 1 人，綜理全處業務，副處長 2 人、專門委員 2 人，襄助處長處理全處業務，下設 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、追緝外逃重大罪犯之綜合業務。
- 五、兩岸共同打擊犯罪工作之綜合業務。
- 六、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。
- 七、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。
- 八、其他有關經濟犯罪防制事項。

## 參、法務部調查局重大經濟犯罪案件認定要點

法務部自 69 年頒布「經濟犯罪之罪名及範圍認定標準」後，期間為因應社會經濟狀況及犯罪趨勢，迭經多次修正，93 年復因經濟發展、金融自由化之影響，原有之犯罪態樣及標的金額多有變異，為反映實際情況，爰修正「重大經濟犯罪」之定義，於同年 8 月 26 日以法檢字第 0930803048 號函發「檢察機關辦理重大經濟犯罪案注意事項」暨條文說明對照表，以作為檢察官妥速偵辦重大經濟犯罪案件之準則，本局即依據前揭注意事項訂定「重大經濟犯罪案件認定要點」<sup>[3]</sup>，98 年 1 月 7 日奉法務部核定經濟犯罪案件認定要點，修訂內容如下：

- 一、下列各款犯罪，依被害人人數或被害法益金額，列為重大經濟犯罪：
  - (一) 刑法第 339 條、破產法第 154 條、第 155 條之罪。
  - (二) 刑法第 335 條、第 336 條之罪。
  - (三) 刑法第 342 條之罪。
  - (四) 刑法第 344 條之罪。

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

[3] 要點內容請參閱本局 98 年經濟犯罪防制工作年報之註 3、註 4。



## 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 over the field offices/stations and regional mobile task forces <sup>[2]</sup> in undertaking the investigative and preventive work. Its scope of work includes information gathering, research and compilation in association with economic and general crimes as well as prevention and investigation of crimes.

The organization of the Economic Crime Prevention Division is as follows: one director, who oversees the business of the Division, two deputy directors and two senior executive officers, who assist the director in handling the general business. The Division has four sections, which are in charge of the following operations respectively:

1. Planning, directing, coordinating, and evaluating preventive measures for serious economic crimes;
2. Planning and executing preventive approaches for serious economic crimes;
3. Investigating, directing and evaluating investigation for serious economic crimes;
4. Comprehensive business for international criminal affairs and seizing apprehension of fugitives abroad;
5. Secretarial business for cooperation of cross-strait crime fighting;
6. Information exchange and cooperative investigation for cross-strait economic crime fighting;
7. Editing the Yearbook and working handbooks and data filing and management;
8. Other relevant prevention of economic crimes.

## III. MJIB Recognition Guidelines for Serious Economic Crimes

To keep in line with the socioeconomic conditions and the trend of criminal activities, the Offenses of Economic Crime and Criteria for Determination have undergone several

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[2] Starting 25 December 2010, the previous Taipei County Investigation Station is upgraded to New Taipei City Investigation Office, previous Taichung City Investigation Station and Taichung County Investigation Offices are combined and become Taichung City Investigation Office, previous Tainan City Investigation Station and Tainan County Investigation Station are combined and become Tainan City Investigation Office, and previous Kaohsiung Investigation Station is combined into Kaohsiung Investigation Office.

(一) 臺灣基隆、臺北、板橋、士林、桃園、臺中、臺南、高雄地方法院檢察署被害人人數 50 人以上或被害法益金額新臺幣 2,000 萬元以上者。

(二) 前款以外之地方法院檢察署被害人人數 30 人以上或被害法益金額新臺幣 1,000 萬元以上者。

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

(一) 懲治走私條例第 2 條之罪。

(二) 稅捐稽徵法第 41 條至第 43 條之罪。

(三) 商業會計法第 71 條之罪。

(四) 管理外匯條例第 22 條之罪。

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

(一) 刑法第 195 條、第 196 條、妨害國幣懲治條例第 3 條之罪。

(二) 刑法第 201 條、第 201 條之 1 之罪。

(三) 刑法第 339 條之 1 至第 339 條之 3 之罪。

(四) 商標法第 81 條、第 82 條、著作權法第 91 條、第 92 條之罪。

(五) 證券交易法第 171 條至第 174 條之罪。

(六) 期貨交易法第 112 條至第 116 條之罪。

(七) 公平交易法第 35 條第 2 項之罪。

(八) 銀行法第 125 條、第 125 條之 2、第 125 條之 3、第 127 條之 1、第 127 條之 2 之罪。

(九) 金融控股公司法第 57 條、第 57 條之 1、第 58 條第 1 項之罪。

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

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

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

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

amendments since its first promulgation by the Ministry of Justice (MOJ) in 1980. In 2004 as the crime patterns and dollar amount involved changed along with economic development and financial liberalization, the MOJ amended the definitions of “Serious Economic Crimes” to reflect the practical status and issued a letter Fa-Jiang-Zhi No. 0930803048 containing the “Special Notes for Serious Economic Crimes Investigated by Prosecutors Offices” and clauses comparison table on August 26 the same year as guidelines for prosecutors to swiftly take on serious economic crime cases. The MJIB established the “MJIB Recognition Guidelines for Serious Economic Crimes” in accordance with the above-mentioned Special Notes.<sup>[3]</sup> The Recognition Guidelines for Serious Economic Crimes was revised and approved by Ministry of Justice January 7, 2009. The key points of the

Guidelines are stated as follows:

1. The following offenses, depending on the number of victims and dollar amount involved, are defined as serious economic crimes:
  - (1) Offenses as stipulated in Articles 339 of Criminal Code, and Articles 154 and 155 of Bankruptcy Act.
  - (2) Offenses as stipulated in Articles 335 and 336 of Criminal Code.
  - (3) Offenses as stipulated in Article of 342 of Criminal Code.
  - (4) Offenses as stipulated in Article 344 of Criminal Code.

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

- (1) For Public Prosecutors Office of Keelung, Taipei, Banciao, Shihlin, Taoyuan, Taichung, Tainan, and Kaohsiung District Court, where the number of victims reaches over 50, or the dollar amount involved exceeds NT\$20,000,000.
  - (2) For districts other than those listed above, where the number of victims reaches over 30 or the dollar amount involved exceeds NT\$10,000,000.
2. The following offenses are identified as serious economic crime, provided damage to interests protected by the law exceeds NT\$2,000,000:
  - (1) Offenses as stipulated in Articles 2 of Punishment of Smuggling Act;
  - (2) Offenses as stipulated in Articles 41 to 43 of Tax Collection Act;
  - (3) Offenses as stipulated in Article 71 of Commercial Accounting Act;

[3] For details of the Recognition Guidelines, please refer to Notes 3 and 4 of the 2009 Prevention and Investigation of Economic Crime Yearbook of MJIB.



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

(十五) 金融資產證券化條例第 108 條、第 109 條之罪。

(十六) 證券投資信託及顧問法第 105 條至第 109 條之罪。

(十七) 證券投資人及期貨交易人保護法第 38 條之罪。

(十八) 消費者債務清理條例第 148 條及第 149 條第 1 項之罪。

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

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



防制經濟犯罪研討會



- (4)Offenses as stipulated in Article 22 of Foreign Exchange Regulation Act.
3. The following offenses that are identified as serious economic crimes that may endanger the economic development and financial stability of the nation:
- (1)Offenses as stipulated in Articles 195 and 196 of Criminal Code, and in Article 3 of Act Governing the Punishment for Damaging National Currency.
- (2)Offenses as stipulated by Articles 201 and 201-1 of Criminal Code.
- (3)Offenses as stipulated in Articles 339-1 to 339-3 of Criminal Code.
- (4)Offenses as stipulated in Articles 81 and 82 of Trademark Act, and in Articles 91 and 92 of Copyright Act.
- (5)Offenses as stipulated in Articles 171 and 174 of Securities & Exchange Act.
- (6)Offenses as stipulated in Articles 112 to Article 116 of Futures Trading Law.
- (7)Offenses as stipulated in Paragraph 2, Article 35 of Fair Trade Act.
- (8)Offenses as stipulated in Articles 125, 125-2, 125-3, 127-1, and in 127-2 of Banking Act.
- (9)Offenses as stipulated in Articles 57, 57-1 and Paragraph 1 of Article 58 of Financial Holding Company Act.
- (10)Offenses as stipulated in Articles 58, 58-1, 59 and 60 of Act Governing Bills Finance Business.
- (11)Offenses as stipulated in Articles 48, 48-1, 48-2, 49, 50 and 51 of Trust Enterprise Act.
- (12)Offenses as stipulated in Articles 38-2, 38-3, 39 and 40 of Credit Cooperative Act.
- (13)Offenses as stipulated in Articles 167, Paragraph 5 of Article 168, Articles 168-2 and 172-1 of Insurance Law.
- (14)Offenses as stipulated in Articles 39, 40, 44 and 45 of Agricultural Finance Act.
- (15)Offenses as stipulated in Articles 108 and 109 of Financial Asset Securitization Act.
- (16)Offenses as stipulated in Article 105 to 109 of Securities Investment Trust and Consulting Act.
- (17)Offenses as stipulated in Article 38 of Securities Investor Protection Act.
- (18)Offenses as stipulated in Article 148 and Paragraph 1 of Article 149 of Consumer Insolvency Proceedings.
4. Offenses as stipulate in Paragraph 1-2, Paragraph 1-7 to 1-10, Paragraph 1-12 to 1-17, and Paragraph 2-1 of Article 3 of Money Laundering Control Act are identified as serious economic crimes.
5. Other offenses of serious nature that violate economic control regulations or use illegal practices to disrupt social and economic orders.



# 2 工作概況

## Part Two: Performance Overview







## 壹、召開經濟犯罪防制執行會報

本局於 99 年 5 月 4 日、8 月 26 日及 12 月 30 日分別召開「經濟犯罪防制執行會報」第 117、118、119 次會議，推動重要工作如下：

### 一、執行防制經濟犯罪相關措施

#### (一) 行政院公平交易委員會

處理法務部調查局函送事業涉嫌違反公平交易法案件 10 案。

#### (二) 行政院金融監督管理委員會證券期貨局

協同會報單位執行經濟犯罪防制各項工作。

#### (三) 行政院金融監督管理委員會保險局

為落實行政院金融改革小組金融犯罪查緝工作小組決議：「將保險犯罪案件列入金融犯罪案件之範圍，並請主管機關協調相關單位針對檢警司法人員定期舉辦防範金融犯罪之專業訓練，使執法單位人員了解目前保險詐欺案件之型態、保險業界面臨之問題，以尋求對此類案件防制與解決之道。」續協同財團法人保險犯罪防制中心、財團法人保險事業發展中心、中華民國人壽保險商業同業公會、產物保險商業同業公會等單位，於 99 年 12 月 1 日至 3 日假臺北花園酒店舉辦第 9 期防制保險犯罪研討會，邀請具備保險實務、犯罪偵查及醫療鑑識等專家授課，參訓學員 102 人，分屬法院、檢察署、調查、警務及消防等單位。

#### (四) 行政院金融監督管理委員會檢查局

1. 為提升金融犯罪案件查緝之效能，及兼顧金融市場秩序之安定，遂研擬「金管會與檢調機關加強聯繫辦理金融機構負責人涉嫌重大不法案件通案參考原則」，並提報「金管會與法務部工作聯繫會報」



# I. Convening Interagency Meetings on Execution of Economic Crime Prevention

The 117th, 118th and 119th “Inter-Agency Meetings on the Execution of Economic Crime Prevention” were held on 4 May, 26 August and 30 December of 2010 respectively with the following important tasks accomplished:

## 1. Measures Taken for Prevention of Economic Crimes

### *(1) Fair Trade Commission, Executive Yuan*

The Commission handled 10 cases involving violations of the Fair Trade Act forwarded by the MJIB.

### *(2) Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan*

Various work for economic crime prevention was executed together with various agencies.

### *(3) Insurance Bureau, Financial Supervisory Commission, Executive Yuan*

In accordance with the resolution of the financial crime investigation section of the financial reformation team of the Executive Yuan, “crimes regarding insurance is incorporated into the current scope of financial crimes. Governmental authorities are also asked to coordinate relevant agencies to hold professional training courses on financial crimes for prosecutors, police officers, and practitioners in jurisdiction in order to give law enforcers a better understanding of current criminal forms of insurance fraud, the problems that the insurance industry faces, and to help them see preventive methods and solutions for these crimes”. The insurance Anti-Fraud Institute, Insurance Development Center, Life Insurance Association of the ROC and Non-Life Insurance Association of the ROC were coordinated to hold the 9th term of Seminar against Insurance Crime from 1 to 3 December 2010 in Taipei Garden Hotel. Practitioners in insurance industry and criminal investigation and medical appraisal experts were invited to give lessons. There was a total of 102 participants from courts, prosecutor’s offices, investigation bureaus,



討論通過；法務部業分送各檢調機關作為辦案參考。

2. 為強化行政院金融監督管理委員會對金融機構洗錢防制之監理，俾使相關指引與作為符合國際評鑑之標準，除檢討現行金融檢查有關洗錢防制之查核方式，規劃加強查核之具體措施外，並洽請調查局洗錢防制處協助，就相關「洗錢防制作業」提供資訊及就現行「銀行防制洗錢注意事項範本」提供建議，有助對金融機構申報洗錢作業之瞭解。

### (五) 外交部領事事務局

針對第 117 次經濟犯罪防制執行會報會議「防範大陸地區人士假藉不實之外國人身分來臺投資」討論案，領事事務局在外國人申請簽證來臺作業時，雖無可供確認外國人是否具有大陸地區人民身分之資料庫，仍積極於職權範圍內善盡把關之責，並要求駐外館處倘遇有華裔人士持外國護照申請來臺簽證，其出生地登載為「China」者，依據「臺灣地區與大陸地區人民關係條例」第 3 條及其施行細則第 7 條之規定，要求當事人提出旅居國外 4 年以上及確在當地僑居並已合法取得該國國籍之證明，以確認其是否排除大陸地區人民身分之適用，而得以外國人身分來臺，仍賴相關部會於執行業務時本於職權共同把關防範。

### (六) 經濟部商業司

全國公司登記異動情形：

1. 公司設立登記 36,197 家。
2. 公司增資變更登記 19,495 家。
3. 公司減資變更登記 3,160 家。
4. 公司解散、撤銷及廢止登記 28,931 家。

### (七) 經濟部智慧財產局

1. 99 年 2 月 10 日完成修正公布施行新「著作權法」，將營業場所所為公開播送之二次利用著作行為及著作經授權重製於廣告之後續公

police departments and fire departments.

#### ***(4) Financial Examination Bureau, Financial Supervisory Commission, Executive Yuan***

1. In order to improve efficiency of financial crime case investigations and to maintain the stability of the order of the financial market, the “Principles for Reinforced Cooperation between Financial Supervisory Commission and Investigation Authorities about Suspected Major Illegal Cases of Financial Institution Representatives” were established, submitted to and approved by the “Inter-Agency Meeting between Financial Supervisory Commission and Ministry of Justice”. The Ministry of Justice has distributed such principles to the investigation divisions for reference.
2. In order to reinforce the monitoring of money laundering prevention by financial institutions by the financial Supervisory Commission of the Executive Yuan and to establish relevant guidelines that are consistent with international review standards, in addition to reviewing the current financial inspection about money laundering prevention and planning substantial measures of reinforced inspection, the MJIB was requested to provide assistance with money laundering prevention, provide information about “Money Laundering Prevention Work” and provide suggestions about “Sample Guidelines for Anti-Money Laundering Measures by Banks” in order to assist with the understanding of anti-money laundering reporting by financial institutions.

#### ***(5) Bureau of Consular Affairs (BOCA), Ministry of Foreign Affairs (MOFA)***

With regard to the discussions about “Prevention of Mainland Chinese Investment in Taiwan under the Disguise of Foreign Identification” during the 117th Inter-Agency Meeting of Economic Crime Prevention, when a foreign national files an application for visa to engage work in Taiwan, the Bureau of Consular Affairs does not have a database to verify whether such foreign national has an identity as an Mainland Chinese individual. However, the bureau still actively fulfilled its duties of control. If any person of Chinese origin and holding a foreign passport files an application with any overseas consular service for visa to enter Taiwan, and if the place of birth is indicated as “China”, in accordance with Article 3 of the “Act Governing Relations between Peoples of the Taiwan Area and the Mainland Area” and Article 7 of the





開播送或同步公開傳輸行為，如有授權爭議，除著作權集體管理團體管理之著作外，回歸屬於民事責任問題，而不適用著作權法第七章之刑事責任追訴。另「著作權仲介團體條例修正案」亦於同日公布施行，本次修正將本條例名稱修正為「著作權集體管理團體條例」並修正全文，其中為解決目前多家團體分別向利用人收費且計費方式不一之困擾，增訂「共同使用報酬率」及「單一窗口」之制度，使多家集管團體共同向利用人收費，節省授權成本；又修正使用報酬率審議制度，於雙方有爭議時始介入審議，以及於審議期間增設「暫付款」制度。

2. 99 年 2 月 10 日修正公布施行之「著作權法」及「著作權集體管理團體條例」，印製單行本，配合相關宣導活動廣送各界參用，並提供司法院及全國各級法院，供承辦智慧財產權業務法官參考。
3. 印製「歷年著作權法規彙編專輯」，提供各大圖書館及登載於智慧財產局網站，公開各界檢索參用，並提供司法院及全國各級法院，供承辦智慧財產權業務法官參考。另製作「社區播放影片、使用伴唱機等行為所涉著作權問題說明」、「政府機關著作權約定文件範本及其使用說明」、「告別式上使用音樂，要不要付費？」及「著作權集體管理團體條例說明」等宣導資料上網，供各界參考，強化宣導效果。
4. 99 年 8 月 2 日至 8 月 27 日間，假經濟部專業人員研究中心辦理「智慧財產權研習專業課程」初級課程 2 梯次（每梯次 24 小時）及中級課程 1 梯次（48 小時），本次研習，初級課程以智慧財產權相關基礎法規為主，中級課程以商標、著作權及網路等實務課程研習為主。

## (八) 法務部檢察司

1. 函頒檢調機關之財務金融專業課程三級證照實施計畫規定，99 年 7 月 1 日起，各級檢察署、調查局（處、站）應由具備上述中級以上專業課程證照之檢察官、檢察事務官、調查人員專責承辦重大經濟犯罪案件。請各檢調機關檢視目前機關內檢調人員取得中級證照以



Enforcement Rules of the Act, the applicant is required to provide justification of overseas residence of at last 4 years as well as justification showing that the applicant has obtained the nationality of the country where it resides. This is for the purpose of verifying whether the applicant is trying to enter Taiwan under the identify of a foreign national by excluding the identification as a Mainland Chinese national. During execution of such tasks, relevant agencies are required to perform control based on their duties.

### ***(6) Department of Commerce, Ministry of Economic Affairs (MOEA)***

The Department processed the following cases of company registration changes nationwide:

1. 36,197 companies were established and registered.
2. 19,495 companies changed registration for increased capital.
3. 3,160 companies changed registration for capital reduction.
4. 28,931 companies were dissolved, bankrupt, and registration revoked or annulled.

### ***(7) Intellectual Property Office, Ministry of Economic Affairs (MOEA)***

1. On 10 February 2010, the new “Copyright Law” after amendment was published. In the event of any license dispute arising out of second use of copyrighted work through public broadcasting in a business location or any public broadcasting that is subsequent to simultaneous licensed reproduction of advertisements, other than copyrighted work managed by copyright management groups, all other questions are civil liability issues and criminal liability under Chapter VII of the Copyright Law shall not be applicable. Further, the “Amendment to Copyright Brokerage Group Regulations” was also promulgated on the same date. Under this amendment, the name of the regulation is changed to “Copyright Management Group Regulations” and the full text is amended. In particular, in order to solve the current issue of multiple charges to users by several groups and multiple fee calculation manners, the systems of “common use fee rate” and “single window” are established so that multiple groups may jointly charge the fee from the users and license cost may be saved. In addition, the use fee rate review system is amended. Review will only be performed when there is a dispute between the parties. A “temporary payment” system is also introduced during the review period.
2. Copies of the “Copyright Law” and “Copyright Management Group Regulation”



上之狀況，如符合上述資格之人數不足，請指派適當人員參訓取得中級以上財務金融證照。

2. 99 年 3 月 8 日函頒檢調機關，為促使上市、上（興）櫃公司股東會順利召開，穩定公司經營，健全投資環境，請各級檢察署及調查單位於公司召開股東會期間，對可能以暴力或不當方式干擾、杯葛股東會議程之情事預為防範，必要時派員實施監控、蒐證。
3. 99 年 8 月 27 日假臺灣高等法院臺中分院檢察署舉辦 99 年度犯罪所得查扣實務研討會，針對過去 1 年來本部列為查扣犯罪所得重點之貪污、經濟及毒品等犯罪類型，邀請有具體查扣績效之檢察官擔任報告人，分享其成功經驗，並提出目前實務上進行查扣所面臨之問題，再邀請專家學者擔任與談人，與出席人員共同交換意見，作為賡續研擬刑事政策或修訂法令之參考，並邀請內政部入出國及移民署、內政部警政署刑事警察局及法務部調查局同仁共同參與。

### (九) 臺灣高等法院檢察署

1. 偵辦經濟犯罪案件 270 案，辦結 249 案。
2. 協同會報單位執行經濟犯罪防制各項工作。

### (十) 內政部警政署

1. 為有效遏制電信詐欺犯罪，積極動員各警察機關實施偵防詐欺工作，全力查緝詐欺犯罪外，並由內政部、法務部、行政院國家通訊傳播委員會、行政院金融監督管理委員會、行政院農業委員會農業金融局、行政院消費者保護委員會、行政院新聞局、教育部等單位共同組成跨領域之「反詐騙聯防平臺會議」，持續召開會議針對各項新興詐騙議題，進行跨部會研商，以彙整各部會反詐騙能量。
2. 對於行政院研究發展考核委員會調查「十大民怨」票選有關「電話及網路詐騙氾濫」乙節，已於「改善庶民生活行動方案」旗艦計畫中，對於反詐騙工作，訂定「反詐騙行動計畫」，持續強化各警察機關偵防之能量。

following promulgated amendment on 10 February 2010 were printed and distributed under relevant promotional activities. Copies were also distributed to the Judicial Yuan and all levels of courts nationwide as reference for judges of intellectual property right activities.

3. The “Historical Copyright Legislations Compilation Book” was printed and provided to various major libraries and published on the website of the Intellectual Property Office for reference by the general public. Copies were also provided to the Judicial Yuan and all levels of courts nationwide as reference for judges of intellectual property right activities. In addition, promotional information such as “Copyright Questions Arising out of Community Broadcasting of Films and KTV Machines”, “Sample Government Agency Copyright Agreement and Instructions”, “Are fees payable for music used at funerals?” and “Instructions about Copyright Management Group Regulation” is also placed online for reference by the general public and in order to reinforce the promotional results.
4. Between 2 August 2010 and 27 August 2010, two sessions (24 hours per session) of first-level and one session (48 hours) of mid-level “Intellectual Property Right Professional Course” was held in the Professional Research Center of the Ministry of Economic Affairs. The first-level course was focused on relevant basic intellectual property right related legislations. The mid-level course was focused on practical subjects such as trademark, copyright and the Internet.

### ***(8) Department of Prosecutorial Affairs, Ministry of Justice (MOJ)***

1. According to the execution plan for Level III Financial Professional Course as informed to the investigation agencies, starting from 1 July 2010, each level of prosecutor’s office and investigation division (office and station) should have prosecutors, prosecution clerks and investigators who possess the above-mentioned mid-level or higher level professional course licenses to be responsible for serious criminal crime cases. Each prosecution and investigation agencies are required to review the status of mid-level or higher level licenses held by their prosecution and investigation staff. If the number of persons holding such licenses is insufficient, suitable number of persons should be sent to participate in training in order to obtain mid-level or higher level financial license.
2. On 8 March 2010, a letter was sent to prosecution and investigation agencies stating that, in order to procure the smooth convening of shareholders meetings of companies listed on securities exchanges and Gre-Tai and Emergency Markets, stabilize company





3. 刑事警察局為落實取締偽禁藥及非法電臺，每週統計所屬各警察機關查緝偽劣假藥成效，除要求無績效及績效欠佳之單位檢討改進並積極查緝見復外，並要求各單位針對市場、商場、夜市、倉庫、網路、夾報、貨櫃等管道加強查緝，一旦查獲偽劣假藥犯罪案件，並循線追本溯源，期一併破獲源頭之製藥工廠或走私犯罪集團，有效遏止該類案件發生。
4. 為加強協助查緝進口異常商品，於 99 年 5 月 12 日函請各警察機關自即日起，指派專責人員配合「進口異常商品聯合稽核大隊」執行異常商品之稽核。99 年 9 月 1 日函頒「警察機關協助查緝進口異常商品實施計畫」，要求各警察機關加強配合執行。99 年 9 月 21 日至 23 日，規劃全國同步執行「協助查緝進口異常商品」專案行動 3 天。

## (十一) 內政部入出國及移民署

1. 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：225 筆。
  - (2) 查獲安檢部分：286 筆。
2. 外交部、警政署、法務部調查局及本署與加拿大移民局共同合作緝獲遭臺中地院暨檢察署因詐欺、恐嚇及違反水利法等案多項通緝之外逃加拿大溫哥華之國人湯○○，並於 99 年 6 月 10 日將其遣返解送臺中地院暨檢察署歸案。由於加拿大基於人權考量，對潛藏加國境內之外國通緝犯或尋求難民庇護之非法移民均有相關人權保障規定，因而鮮少與外國執法單位合作協緝他國通緝犯。本案係加拿大執法單位歷年來首次將已具有合法永久居留權身分之我國通緝犯，經由司法程序撤銷其合法居留身分並裁定強制驅逐遣返之案例，除彰顯打擊犯罪無國界外，凸顯我國與加國警政合作之密切關係，更宣示我國追緝逃犯之決心，對目前仍潛藏加國境內之我國通緝犯及有意潛逃至加國藏匿之罪犯產生警惕及嚇阻作用。
3. 99 年 8 月 28 日報載高雄地檢署破獲「冠○人力仲介公司」涉嫌拘禁、



operation and improve investment environment, each level of prosecution office and investigation agency was requested to prevent possible violence or improper interference or interruption of agenda of shareholders meetings during the period where shareholders meetings are held and, if required, send staff to perform monitoring and evidence collection.

3. On 27 August 2010, a meeting about 2010 criminal seizure practice is held at the Prosecutor's Office of Taiwan High Court, Taichung Branch to review major corruption, criminal and drug crimes during the past year. Prosecutors with significant seizure results were invited to make reports and share their successful experiences. Current issues of seizure practice are raised in the meetings. Experts and academic researchers were invited to give speeches and exchange opinions with participants, the results of which serve as reference for criminal policy making or legislative amendment. Staff from the National Immigration Agency of the Ministry of Interior, Criminal Investigation Bureau of the Ministry of Interior and MJIB is also invited for participation.

### ***(9) Taiwan High Public Prosecutors Office***

1. 270 cases of economic crime cases were investigated, with 249 cases closed.
2. The office is responsible for coordinating agencies to enforce each preventative work regarding economic crimes.

### ***(10) National Police Agency (NPA), Ministry of Interior (MOI)***

1. In order to effectively suppress telecommunications fraud crimes, the police agencies were actively mobilized to carry out fraud prevention work. In addition to full-force investigation against fraud crimes, the Ministry of the Interior, the Ministry of Justice, the National Communication Commission of the Executive Yuan, the Financial Supervisory Commission of the Executive Yuan, the Bureau of Agricultural Finance of the Executive Yuan, the Consumer Protection Commission of the Executive Yuan, the Government Information Office of the Executive Yuan and the Ministry of Education jointly formed an inter-agency "Platform Meeting against Fraud". Meetings are held continuously to carry out inter-agency discussions about various new fraud issues and to compile the anti-fraud energy of each division.
2. The Research and development Evaluation Commission of the Executive Yuan enquired



剝削外勞，救出印尼等 3 國 8 名外勞；檢方偵訊後，該公司負責人唐○○、經理陳○○夫婦，及副總經理黃○○均交保候傳。鑒於黃○○具有新加坡國籍，為防止其潛逃出境，經本署主動聯繫高雄地檢署，該署旋即以傳真公文由本署緊急列管限制唐○○等 3 人出境。

## （十二）法務部調查局

1. 99 年 1 月 22 日通函各外勤處站因應年關將至，為穩定民生物價，希密切注意轄內各類重要民生物資如白米、砂糖、小麥、黃豆、玉米等原物料之供應商供貨情形，如有藉機囤積、哄抬物價情事，立即蒐集具體不法事證，研處報核。
2. 99 年 4 月 7 日通函各外勤處站為維護民眾身體健康，希加強注蒐轄內販售誇大療效、不實廣告之食品、藥品，違反藥事法、食品衛生管理法等不法事證。
3. 99 年 5 月 11 日通函各外勤處站為宣示政府保障傳統產業生計的決心，加強注蒐轄內有關偽標、剪標及仿冒之大陸商品入臺之情資。
4. 99 年 6 月 11 日為「開放陸資企業來臺後可能衍生經濟犯罪問題探討與防制」邀請專家學者舉辦第 40 次經濟犯罪防制研討會。
5. 99 年 6 月 24 日召開「追緝外逃經濟罪犯協調小組」第 76 次會議，提列外逃通緝犯 4 案 5 人。
6. 99 年 9 月 21 日通函高雄市、高雄縣、屏東縣、臺南市、臺南縣、嘉義市、嘉義縣等處站，因應「凡那比颱風」造成南部地區嚴重災情，希深入瞭解轄內各類重要民生物資供貨情形，蒐報廠商藉機囤積、哄抬，或民眾侵占賑災物資、詐領補助款等不法情事。
7. 99 年 12 月 9 日召開「追緝外逃經濟罪犯協調小組」第 77 次會議，提列外逃通緝犯 10 案 10 人。
8. 99 年 12 月 10 日為「現行詢價圈購制度衍生經濟犯罪問題探討與防制」邀請專家學者舉辦第 41 次經濟犯罪防制研討會。
9. 99 年 1 月至 12 月計追緝（含策動）外逃通緝犯 11 案 12 人返國歸案。
10. 全年移送偵辦經濟犯罪 626 案，嫌疑人 2,051 人，犯罪標的 1,452

about the “Top 10 Civil Complaints” and “Rampant Telephone and Internet Fraud” was one of the voted matters. Under a flagship plan of “Action Plan to Improve Civil Living”, an “Anti-Fraud Action Plan” was established for anti-fraud tasks to continuously reinforce the energy of investigation and prevention by various police divisions.

3. In order to achieve effective seizure of contraband and illegal radio stations, the criminal police division compiles weekly statistics about the performance of false drugs seized by each police division. In order to require that divisions with no performance or less than satisfactory performance improves their work, each division is also required to reinforce inspections in markets, shopping malls, night markets, warehouses, Internet, newspaper slips and containers. Once any criminal case involving false drugs is discovered, it should be traced up to its original in order to disclose the drug manufacturing plant or smuggling criminal group so that reoccurrence of similar cases may be effectively prevented.
4. In order to reinforce the assistance with seizure of anomalous imported goods, on 12 May 2010, each police division was required to send dedicated staff to cooperate with the audit of anomalous goods by “Joint Audit Team for Anomalous Imported Goods”. On 1 September 2010, a letter was sent to promulgate the “Police Division Assistance Plan for Inspection and Seizure of Anomalous Imported Goods”. Each police division is required to provide cooperation and execution. From 21 to 23 September 2010, the special project of “Assistance with Inspection and Seizure of Anomalous Imported Goods” was executed for three days.

### ***(11) National Immigration Agency, Ministry of Interior***

1. Security operations for serious economic crime cases (including corruption) are as follows:
  - (1) 225 security cases have been listed.
  - (2) 286 security cases have been captured.
2. The Ministry of Foreign Affairs, the National Police Agency, the MJIB and the Canadian Immigration Bureau jointly apprehended the Taiwanese national Tang X Chi who fled to Canada and was wanted by the Taichung District Court and Prosecutor’s Office for Fraud, threat and Violation of Water Management Act, etc. On 10 June 2010, the fugitive was extradited to Taichung District Court and Prosecutor’s Office and the case was closed.





億 65 萬 3,932 元，包括：

(1) 企業貪瀆案件<sup>[4]</sup> 58 案，犯罪標的 855 億 2,324 萬元，其中：

① 股市犯罪案件：41 案、803 億 329 萬元。

② 金融犯罪案件：9 案、24 億 9,214 萬元。

③ 掏空公司資產案件：8 案、27 億 2,780 萬元。

(2) 民生犯罪案件<sup>[5]</sup> 160 案，犯罪標的 6 億 8,610 萬元，其中：

① 黑心食品案件：6 案、1 億 437 萬元。

② 偽劣假藥品案件：125 案、2 億 389 萬元，查獲各類偽禁藥 1,691 萬餘顆。

③ 黑心日用品案件：19 案、1,378 萬元。

④ 重利案件：10 案、3 億 6,405 萬元。

(3) 電話恐嚇詐欺案件 53 案，犯罪標的 1 億 3,768 萬元。

## 二、研商防制建議

(一) 建請防範大陸地區人士假藉不實之外國人身分來臺投資。

(二) 建請確立外逃通緝對象追緝分工制度，俾釐清各機關權責。

## 三、研提專題報告

(一) 查扣及追回治安犯罪不法所得之世界潮流與策進作為 (法務部檢察司提報)。

(二) 發揮統合戰力以因應法院提昇經濟犯罪審判品質之趨勢 (臺灣高等法院檢察署提報)。

(三) 多層次傳銷之介紹及管理查處機制 (行政院公平交易委員會提報)。

[4] 法務部 95 年 9 月「反貪行動方案」增列企業貪瀆案件為反貪目標，本局即將股市犯罪（含操控股價、內線交易、不實財報、詐偽募集、違法私募及不法購併等）、金融犯罪（銀行職員違法放貸、背信及侵占等）及掏空公司資產（非常規交易、利益輸送、特別背信罪及特別侵占等）等企業貪瀆案件列為重點工作。

[5] 凡危害國民身體健康、衛生安全及消費權益等民生問題，或因借貸致生重利暴力討債等與民眾生活切身有關之相關犯罪，均列為民生犯罪。



Due to human rights considerations, Canada provides human right related protections to foreign fugitives hiding within the territory of Canada or illegal immigrants seeking asylum in Canada. Canada rarely cooperates with foreign law enforcement authorities to apprehend foreign fugitives. In this case, for the first time, the Canadian law enforcement authority cancelled the legal resident status through judicial procedure of a fugitive of the Republic of China who had previously obtained legal permanent residence in Canada and made the decision to extradite the fugitive. This examples shows that crackdown on crimes has no borders. It also demonstrated the close cooperation relationship between police authorities of the Republic of China and Canada. It further demonstrated the determination of the Republic of China to apprehend fugitives. The case has a warning and deterrent effect on fugitives of the Republic of China who currently hide within the territory of Canada and those who plan to escape to Canada.

3. On 28 August 2010, news media reported that the Kaohsiung District Prosecutor's Office discovered that "Guang X Human Resource Brokerage Company" was suspicious of imprisoning and exploiting foreign labor and that 3 foreign employees from Indonesia and other countries were released. Following investigation by the prosecution authority, the representative of the company, Tang XX, manager Cheng XX and his wife and vice president Huang XX were handed over to the prosecution authority for further investigation. Huang XX is a Singaporean national. In order to prevent overseas escape, the National Immigration Agency contacted the Kaohsiung District Prosecutor's Office, which immediately faxed an official document for the National Immigration Agency to prohibit the three persons including Tang XX to leave the territory of the Republic of China on an urgent basis.

### ***(12)Investigation Bureau, Ministry of Justice (MJIB)***

1. On 22 January 2010, considering that the lunar New Year approaches and in order to stabilize prices of common materials, a letter was sent requiring all bureaus to pay close attention to the supply of raw materials within their jurisdictions such as rice, sugar, wheat, soybeans and corn. If any hoarding to drive up prices, substantial illegal facts and evidence should be immediately collected and reported.
2. On 7 April 2010, in order to maintain health of the general public, a letter requiring all bureaus to reinforce attention to food and drug advertisement with exaggerated and false



## 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，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」成員共同防制外，並採取下列預防作為：

### 一、蒐集資料，研析運用

蒐集各類工商資料，建檔研析，提供參考；另針對工商企業或個人發生違常、違規或鉅額退票狀況，即時深入掌握瞭解，機先發掘犯罪預警，研採妥適預防作為。本年計蒐集各類犯罪預警情資 1,683 件、調查專（簡）報資料 92 件、違常違規案件函送主管機關行政處理 92 件。（詳表 2.01、2.02 及圖 2.01）

### 二、編撰專報，提供參處

- （一）針對社會狀況、經濟情勢、違常財經活動、新型態經濟犯罪及財務營運狀況出現問題之財團企業，編撰專報，供作預防犯罪參考。
- （二）編印「98 年專題研究報告彙編」，分送外勤單位參考，以增進同仁專業素養及辦案技能。

### 三、主動篩選，機先預防

針對發生退票情事或股票質押率偏高、營運嚴重虧損、財務發生危機之股票公開發行公司及逾放比過高之金融機構，深入瞭解彼等財務營運狀況，如發現涉及經濟犯罪情事，即依法調查蒐證，以維護經濟秩序。

### 四、查察違常，防範不法

為保障國內傳統產業生計，防堵大陸貨品混充「臺灣製造」產品，本局乃於 99 年 5 月 11 日起督導各外勤單位，加強注蒐轄內有關偽標、剪標及仿冒之大陸商品入臺之情資，計蒐獲相關情資 49 件，其中函送經濟部「進口異常商品聯合稽核大隊」處理計 26 件。另 99 年 9 月 21 日「凡那比颱風」造成南部地區嚴重災情，本局乃督導外勤單位，深入瞭解轄內各類重要民生物資供貨情形，加強蒐報不肖廠商藉機囤積、哄抬，或民眾侵占賑災物資、詐領補助款等不法情事，計

- effects, any violation of Pharmaceutical Law or Food and Health Management Act and the collection of facts and evidence thereof.
3. On 11 May 2010, a letter was sent requiring all bureaus to promote the government's determination to protect traditional industries and to reinforce intelligence about false label, clipped label and counterfeit products imported to Taiwan from Mainland China.
  4. On 11 June 2010, experts and academic researchers were invited to attend the 40th Seminar against Economic Crime for "Discussion and Prevention of Possible Economic Crime Issues Arising out of Opening up of Mainland Investment in Taiwan".
  5. On 24 June 2010, the 76th meeting of the "Overseas Economic Criminal Fugitive Coordination Team" was held. 5 fugitives under 4 cases were identified.
  6. On 21 September 2010, a letter was sent to offices and stations in Kaohsiung City, Kaohsiung County, Pingdong County, Tainan City, Tainan County, Jiayi City and Jiayi County. Due to the disasters in the Southern area caused by "Typhoon Fanapi", these divisions were requested to understand the supply conditions of common materials. Any hoarding to drive up prices by any supplier should be reported. Any embezzlement of disaster aide materials or fraudulent receipt of subsidies should also be reported.
  7. On 9 December 2010, the 77th meeting of "Overseas Economic Criminal Fugitive Coordination Team" was held. 10 fugitives under 10 cases were identified.
  8. On 10 December 2010, experts and academic researchers were invited to attend the 41st Seminar against Economic Crime for "Discussion and Prevention of Economic Crime Issues Arising out of Current Price Consultation System".
  9. From January to December 2010, a total 12 overseas fugitives under 11 cases were extradited to the Republic of China, with cases closed.
  10. A total of 626 cases, with 2,051 suspects, totaling value of \$145,200,653,932, were referred to the public prosecutors offices, and the criminal cases included:
    - (1) 58 cases of corporate corruption<sup>[4]</sup>, total value \$85,523,240,000, including:
      - ① 41 cases of stock market crime, total value \$80,303,290,000.

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[4] In September 2006, the Ministry of Justice included corporate corruption cases into the focused anti-corruption focus under the "Anti-Corruption Action Plan". The MJIB included corporate corruption cases including stock market crime (including manipulation of stock prices, insider trading, false financial statement, fraudulent placement, illegal private placement and illegal merger and acquisition), financial crime (illegal lending by bank employee, breach of trust or embezzlement) and emptying of company asset (abnormal transaction, transfer of interest, special breach of trust and special embezzlement) into the list of focused tasks.





表 2.01

## 99 年執行犯罪預防工作統計

## Statistics of Economic Crime Prevention Efforts in 2010.

單位：件

Unit: Case

項目 Item  月別 Month	蒐集資料 Information Collection				違常違規 行政處理  Routine Violation Administrative Processing	舉辦防制經濟 犯罪研討會（次） Economic Crime Prevention Seminars Held (No. of Times)
	經濟犯罪預警資料 Economic Crime Alert Information			專（簡）報資料 Project (Presentation) Information		
	蒐報 Collection	採用 Use	採用比率 Use Percentage			
合 計 Total	1,683	1,489	88.47%	92	92	2
1 月 January	171	142	83.04%	3	7	0
2 月 February	108	96	88.89%	2	2	0
3 月 March	188	169	89.89%	9	9	0
4 月 April	174	151	86.78%	9	6	0
5 月 May	170	151	88.82%	18	8	1
6 月 June	149	127	85.23%	5	11	0
7 月 July	136	124	91.18%	1	9	0
8 月 August	132	124	93.94%	1	21	0
9 月 September	137	122	89.05%	1	4	0
10 月 October	128	111	86.72%	1	8	0
11 月 November	145	132	91.03%	40	5	0
12 月 December	45	40	88.89%	2	2	1



- ② 9 cases of financial crime, total value \$2,492,140,000.
- ③ 8 cases of emptying of company asset, total value \$2,727,800,000.
- (2) 160 cases of social crime<sup>[5]</sup>, total value \$686,100,000, including:
  - ① 6 cases of “black-hearted food products” (knowingly provided hazardous food products), total value \$104,370,000.
  - ② 125 cases of fake drugs, total value \$203,890,000, total 16,910,000 tablets of various contraband drugs discovered.
  - ③ 19 cases of “black-hearted consumer products” (knowingly provided hazardous consumer products), total value \$13,780,000.
  - ④ 10 cases of usury, total value \$364,050,000.
- (3) 53 cases of telephone threat and fraud, total value \$137,680,000.

## 2. Suggestions for Prevention from Discussions

- (1) It was suggested to prevent individuals from Mainland area to invest in Taiwan under the false identity of a foreign national.
- (2) It was suggested to confirm cooperative fugitive pursuit system and clarify each division's responsibilities.

## 3. Presentation of special Reports

- (1) Worldwide trend and policy of confiscation and recovery of illegal proceeds from crimes against security (presented by Prosecutor's Department of the Ministry of Justice).
- (2) The trend to develop consolidated combat power in response to upgrade of court judgment on criminal crimes (presented by Taiwan High Court Prosecutor's Office).
- (3) Introduction and Management Mechanism of Multiple Layer Sales (presented by Fair Trade Commission of Executive Yuan).

# II. Prevention of Economic Crimes

The Bureau upholds the principles of “Prevention over Investigation” and “Investigation for

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[5] Any social issue that endangers national health, safety and consumer interest or any crime related to social life such as usury lending and violent collection should be considered social crimes.



表 2.02

## 近 5 年執行犯罪預防工作統計

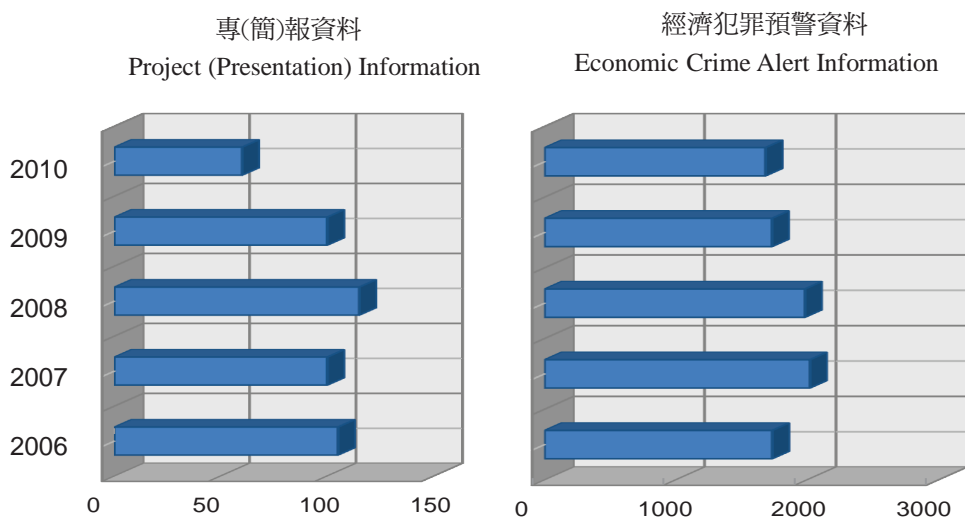
## Statistics of Economic Crime Prevention Efforts over Past 5 Years

單位：件

Unit: Case

項目 Item  年別 Year	蒐集資料 Information Collection		違常違規行政處理 Routine Violation Administrative Processing	舉辦防制經濟犯罪 研討會 (次) Economic Crime Prevention Seminars Held (No. of Times)
	經濟犯罪預警資料 Economic Crime Alert Information	專 (簡) 報資料 Project (Presentation) Information		
合 計 Total	9,153	496	364	10
95 年 2006	1,734	101	82	2
96 年 2007	2,021	100	63	2
97 年 2008	1,983	103	66	2
98 年 2009	1,732	100	61	2
99 年 2010	1,683	92	92	2

圖 2.01



近 5 年蒐集資料比較

Comparison of Collected Information over Past 5 Years.

Prevention” when performing economic criminal prevention works. Aside from collaborating with members of the “inter-agency meetings against economic crimes”, the Bureau embarked on the following actions to perform the works of crime prevention:

## **1.Data Collection and Analysis**

Our field offices collect all types of industrial and commercial information, which are subjected to analysis and filed for future reference. We also closely monitor businesses or individuals that engage in irregular practices, illicit activities, or have numerous occurrences of insufficient funds for written checks, in order to take preventive actions in a timely fashion. During this year, we gathered intelligence on 1,683 cases of possible illegal activities, 92 cases of investigation special (presentation) reports and 92 cases of illicit or illegal activities and referred them to the competent authorities (see Table 2.01, 2.02 and Graph 2.01).

## **2.Preparing Special Reports for Reference**

- (1)The Bureau produced special reports on the current social status, economic situation, irregular financial activities, new economic crime patterns, and conglomerate enterprises in financial or operating difficulties for the reference of government authorities to take preventive actions.
- (2)The Bureau compiled and printed the “2009 Compilation of Special Reports”, which is distributed to field offices in order to improve professional knowledge and investigative techniques of the agents.

## **3.Discovering Problems and Taking Preemptive Measures**

The Bureau took a proactive approach to investigate the financial and operating status of listed companies with excessively high ratios of stock pledges, suffering severe losses, or showing major financial irregularities, as well as financial institutions with excessively high ratios of non-performing loans. If they were found to be involved in economic crimes, the Bureau proceeded with evidence collection and investigation to uphold economic order.

## **4.Detect illicit and illegal situations**

In order to protect domestic traditional industries and block mainland Chinese products disguised as products “made in Taiwan”, starting 11 May 2010, the MJIB procures all field



蒐獲相關情資 4 件。

## 五、通報函送，行政處理

- (一) 臺中縣后里鄉民張○○未經許可，私自產製釀造及蒸餾葡萄酒，案經函送臺中縣政府於 98 年 9 月 28 日當場查獲葡萄酒成品 9 萬 5,080 公升、半成品 4 萬 1,600 公升及蒸餾器具 2 組，涉嫌違反菸酒管理法，嗣經臺中縣政府於 99 年 1 月 6 日處罰鍰 788 萬 2,010 元。
- (二) 雲林縣北港鎮民許○○不具藥商資格，依法不得販售藥品，亦不得為藥物廣告，惟許員卻長期利用地下電臺誇大藥品療效，公開銷售成分不明藥品。98 年 12 月 10 日、14 日許員利用地下電臺頻道 FM107.3 公開銷售「龍膽瀉肝丸」、「保力旺」、「天王七」及「顧本丸」等不明藥品，在電臺中誇大藥品療效，慫恿收聽民眾購買，涉嫌違反藥事法，嗣經雲



違反藥事法案的查緝品



offices to reinforce intelligence about false labels, clipped labels and fraudulent Mainland Chinese products imported to Taiwan within their jurisdictions. A total of 49 pieces of relevant intelligence were collected, among which 26 cases were forwarded to the “Joint Audit Team for Anomalous Imported Goods” of the Ministry of Economic Affairs. On 21 September 2010, due to the disasters in the Southern area caused by “Typhoon Fanapi”, these divisions were requested to understand the supply conditions of common materials. Any hoarding to drive up prices by any supplier should be reported. Any embezzlement of disaster aide materials or fraudulent receipt of subsidies should also be reported. A total of 4 pieces of relevant intelligence were collected.

## 5. Notifying Competent Authorities for Administrative Actions

- (1) Chang XX, resident of Houli Township, Taichung County, produced and stilled grape wines without authorization. The case was reported to the Taichung County Government on 28 September 2009. 95,080 liters of finished grape wine, 41,600 liters of semi-finished products and 2 sets of stilling tools were discovered on the spot. The case is suspected to have violated Tobacco and Alcohol Administration Act. The Taichung County Government imposed a fine of \$7,882,010 on 6 January 2010.
- (2) Hsu XX, resident of Beigang Township, Yunlin County, does not possess the pharmacist qualifications and may not sell drugs or carry drug advertisements in accordance with law. However, Hsu XX exaggerated drug effects on long term basis through underground radio stations and publicly sold drugs with unclear components. On 10 and 14 December 2009, Hsu XX used underground radio channel FM107.3 to publicly sell suspicious drugs such as “Long Dang Xie Gang Yuan”, “Bao Li Wan”, “Tian Wang Chi” and “Gu Ben Wan”. On the radio, he exaggerated the effect of such drugs and encouraged listeners to buy them, suspicious of violating the Pharmaceutical Act. Yunlin County Government imposed a fine of \$300,000 on 11 February 2010.
- (3) Between October 2009 and June 2010, Mei X Kang International Marketing Company engaged channel system operators including Liguan, San Da, New Taipei, Xin Shi Bo Jing to broadcast advertisement about “Hualian Mountain Bitter Cucumber” in programs in Azio TV, GoldSunTV, CTi Variety, GTV Variety Show and Era Variety channels. It is claimed that these drugs have effects of “lowering blood sugar, lowering blood grease, toxic deterrent, disinfection, and weathering of cancer cells, suspicious of violating the



林縣政府於 99 年 2 月 11 日處罰鍰 30 萬元。

- (三)美○康國際行銷有限公司於 98 年 10 月至 99 年 6 月間，委託麗冠、三大、新臺北、新視波金頻道等系統業者，在東風衛視、國興衛視、中天綜合、八大綜合、年代綜合等頻道節目中播放「花蓮山苦瓜」產品之廣告，內容誣稱該產品具「降血糖…降血脂…排毒、消炎、讓癌細胞自然凋亡」等療效，涉嫌違反食品衛生管理法，案經高雄市政府於 99 年 7 月 28 日處罰鍰 85 萬元。
- (四)益○股份有限公司出品之「滅死蝸（聚乙醛）6%」、「達有龍 80% 可濕性粉劑」、「威生寶－45（鋅錳乃浦）80% 可濕性粉劑」及「果多樂（可濕性硫黃）80% 可濕性粉劑」等成品農藥，經行政院農業委員會動植物防疫檢疫局鑑識認標示不符，涉嫌違反農藥管理法規定，案經臺南市政府於 99 年 1 月 20 日處罰鍰 12 萬元。

## 六、舉辦研討，共同防範

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

### （一）「開放陸資企業來臺後可能衍生經濟犯罪問題探討與防制」研討會：

99 年 6 月 11 日本局舉辦「開放陸資企業來臺後可能衍生經濟犯罪問題探討與防制」研討會，受邀參加者有殷乃平（政治大學金融系兼任教授）、聶建中（淡江大學財務金融系教授）、孫惠琳（臺灣高等法院金融專庭法官）、湯偉祥（法務部調部辦事檢察官）、丁克華（時任中華民國證券暨期貨市場發展基金會董事長）、張麗真（行政院金融監督管理委員會證券期貨局副局長）、范良棟（經濟部投資審議委員會執行祕書）、馬國柱（安侯建業會計師事務所執業會計師）及陳峰富（大通商務法律事務所律師）等人。

#### 1. 研討背景：

鑑於國內經濟犯罪層出不窮，近年來本局所偵辦許多掏空資產、利益輸送、

Food Health Management Act. The Kaohsiung City Government imposed a fine of \$850,000 on 28 July 2010.

- (4) Yi X Co., Ltd. introduced pesticides including “Mie Si Guo (polyethylene) 6%”, “Da You Long 80% Wettable Powder”, “Wei Shen Bao – 45 Mancozeb 80% wettable powder” and “Guo Dou Le (wettable sulphur) 80% wettable powder”. The Bureau of Animal and Plant Health Inspection and Quarantine of the Executive Yuan determined that the labels are inconsistent and suspicious of violating the Pesticide Management Act. The Tainan City Government imposed a fine of \$120,000 on 20 January 2010.

## 6. Holding Symposiums and Collaboration on Economic Crime Prevention

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

- (1) Symposium on “Discussion and Prevention of Possible Economic Crime Issues Arising out of Mainland Chinese Investment in Taiwan”:

On 11 June 2010, the MJIB held the symposium on “Discussion and Prevention of Possible Economic Crime Issues Arising out of Mainland Chinese Investment in Taiwan”. The invitees include Nai-Ping Ying (Adjunct Professor of Department of Finance, National Chengchi University), Jiang-Chung Nie (Professor of Department of Finance, Tamkang University), Hui-Ling Sun (Taiwan High Court Finance Court Judge), Wei-Sian Tang (MJIB Prosecutor), Ke-Hua Ding (current Chairman of Securities and Futures Institute of the R.O.C.), Li-Chen Chang (Deputy Director of Securities and Futures Bureau, Financial Supervisory Commission, the Executive Yuan), Lian-Dong Fang (Executive Secretary, Investment Commission, Ministry of Economic Affairs), Guo-Chu Ma (accountant from KPMG) and Fong-Fu Chen (lawyer from Da Tong Law Firm).

### A. Background

There is increasing number of domestic economic crimes. Most major economic crime cases investigated by the MJIB are planned crimes, such as emptying of





內線交易、吸金及操縱股價等重大經濟犯罪案件，大都是有計畫犯罪行為，影響金融證券市場秩序及投資人權益甚鉅；而隨著兩岸經濟合作架構協議（ECFA）進展，國內開放陸資企業來臺將常態化，雖然目前陸資企業申請來臺為數不多，本局迄未發現有陸資企業涉嫌經濟犯罪之案件，但擴大開放金融、證券及保險等陸資企業來臺後，未來有可能出現陸資企業從事重大經濟犯罪。因此，本局未雨綢繆，從預防角度前瞻思考假設陸資企業或大陸地區人士在國內從事重大經濟犯罪行為，應如何進行調查，才能將犯罪者繩之以法，針對此類案件線索發掘、犯罪事證蒐集、不法所得查扣、監督管理機制及兩岸司法互助協議等相關問題，本次研討會邀請學者專家針對開放陸資企業來臺後可能衍生經濟犯罪問題之現況、影響、手法及態樣、執法機關偵辦過程中遭遇問題及現行體制、法令缺失等面向深入探討，提出防制對策，期望開放陸資企業來臺後能維護資本市場交易秩序及保障投資人權益。

## 2. 本次研討會獲致以下共識：

- (1) 偵查重大經濟犯罪首重資金流向之勾稽與追蹤，建請主管機關要求金融



國際司法合作業務參訪交流



company assets, transfer of interest, insider trading, fund attracting and manipulation of stock prices. These crimes have a significant impact on the order of financial securities market and investors' interest. With the development of Economic Cooperation Framework Agreement (ECFA) across the strait, many Mainland Chinese enterprises will invest in Taiwan. For the moment, the number of investment applications from Mainland Chinese enterprises is still limited. The MIJB has not yet discovered any case of economic crime involving any Mainland Chinese investment. However, after the opening up to Mainland Chinese investment in the fields of finance, securities and insurance, there may be major economic crimes by Mainland Chinese enterprises in the future. Therefore, the MIJB took precautions and considered how investigations should be done about major economic crimes in Taiwan by Mainland Chinese enterprises or individuals in order to apprehend the criminals, discover traces of these crimes, collect criminal evidence, seize illegal proceeds, supervision and management mechanism and juridical mutual assistance agreement across the strait. Academic experts were invited to this symposium to conduct in-depth discussion about the current status, impact, method and types of economic crimes that may arise out of investment by Mainland Chinese enterprises in Taiwan, issues encountered during investigation by law enforcement authorities, current system and legislative deficiencies. Prevention measures will be raised, with the expectation to maintain the capital market order and protect investors' interest following investment in Taiwan by Mainland Chinese enterprises.

## **B. Consensus reached:**

- (A) In investigating major economic crimes, it is key to trace the flow of capital funds. The competent authorities were requested to require that the financial institutions verify client identities and keep proof of transaction records for transactions exceeding a certain amount. A report should also be filed with the MJIB. Any violation of Money Laundering Prevention Act should be strongly penalized.
- (B) The Ministry of Economic Affairs should establish a re-registration system. Any overseas company investing in Taiwan must register information about the ultimate beneficiary and legal representative. A system for joint liability by the ultimate beneficiary should be established.
- (C) The Financial Supervisory Commission of the Executive Yuan should establish a monitoring system as soon as possible to understand the flow and utilization



機構對於達一定金額以上之通貨交易，應確認客戶身分及留存交易紀錄憑證，並應向法務部調查局申報，違反洗錢防制法應予以重罰。

- (2) 經濟部應建立再登記制度，境外公司至臺灣投資，必須登記最終受益人及法定代理人資料，建立最終受益人負連帶賠償責任制度。
- (3) 行政院金融監督管理委員會應儘速建立監視制度，瞭解資金動態及運用方式，藉以追蹤陸資企業來臺投資目的及資金來源是否涉及不法。
- (4) 為強化來臺陸資公司善盡企業責任，確保投資人權益，建請主管機關研議要求該等公司需設置獨立董、監事、董事會秘書等。
- (5) 主管機關應不定期舉辦證券交易相關法令遵循座談會，輪流邀請陸資企業公司之高階經理人、董監事及財（股）務人員等參加，促進該等深入瞭解現行法規，避免觸法。

## （二）「現行詢價圈購制度衍生經濟犯罪問題探討與防制」研討會：

99 年 12 月 10 日本局舉辦「現行詢價圈購制度衍生經濟犯罪問題探討與防制」研討會，受邀參加者有殷乃平（政治大學金融系兼任教授）、陳勝源（臺北商業技術學院財務金融系教授）、陳晴教（臺灣高等法院庭長）、楊淑芬（臺灣士林地方法院檢察署檢察官）、林瑛珪（行政院金融監督管理委員會證券期貨局證券發行組組長）、張森雄（中華民國證券櫃檯買賣中心審查部副理）、魏寶生（凱基證券股份有限公司董事長）、馬國柱（安侯建業會計師事務所執業會計師）及陳峰富（大通商務法律事務所律師）等人。

### 1. 研討背景

本局近來發現股票公開發行公司大股東與承銷商在初次上市（IPO, Initial Public Offering）或現金增資（SPO, Secondary Public Offering）時利用詢價圈購機會，操縱股價或透過人頭購買股票牟取私利，而主管機關所研擬相關法規，在人性貪婪及高道德風險之下，無法完全遏阻此類型犯罪。為維護資本市場秩序及投資人權益，建立完善證券市場管理機制及發展環境，特邀相關學者專家探討現行詢價圈購制度之缺失，從法規及道德層面深入探討，提出寶貴意見，期能研修相關法令遏阻此類經濟犯罪，以保障投資人權益。

method of funds in order to trace the purpose of Mainland Chinese investment in Taiwan and whether the source of funding is illegal.

(D) In order to reinforce the corporate responsibility of Mainland Chinese enterprises investing in Taiwan and to protect investors' interest, the competent authorities were requested to require that such companies establish independent directors, supervisors and secretaries to boards.

(E) The competent authorities should hold seminar about compliance with securities trading related legislations, invite senior managers, directors, supervisors and financial (securities) agent staff from Mainland Chinese companies to participate in these seminars, and procure in-depth discussions about the current legislations in order to prevent violations of law.

## (2) Symposium of "Discussion and Prevention of Economic Crime Issues Arising out of Current Price Consultation System"

On 10 December 2010, the MJIB held a symposium of "Discussion and Prevention of Economic Crime Issues Arising out of Current Price Consultation System". The invitees include Nai-Ping Ying (Adjunct Professor of Department of Finance, National

表 2.03

## 99 年受理調查及調查完成案件數比較統計

### Comparison of Cases Investigated and Investigations Concluded in 2010

項目 Item	進行調查案件總數 (1)=(2)+(3) No. of Cases Investigated(1)=(2)+(3)		調查完成案件數 (2) No. of Cases Completed (2)			99 年未結案件數 (3) 2010 No. of Pending Cases (3)
	98 未結案件數 2009 No. of Pending Cases	99 年受理案件數 2010 No. of Cases Reported	移送偵查或函送主管機關處理案件數 No. of Cases Referred to Competent Authority (or Letter Sent)	調查結果未符合移(函)送要件案件數 No. of Cases Failing Condition for Referral (Letter)	其他 (註) Others (Note)	
案件數 No. of Cases	725	2,356	862	959	296	964
合 計 Total	3,081		2,117			
百分比 Percentage	23.53%	76.47%	27.98%	31.13%	9.61%	31.29%
	100%		68.71%			

註：「其他」包括追緝外逃及非本局職掌函送警察或行政主管機關參處案件。

Note: "Others" include overseas fugitives and cases outside MJIB authority and referred to police or administrative authorities.





## 2. 本次研討會獲致以下共識

- (1) 建請主管機關修法加重違法辦理股票詢價圈購之承銷證券商之法律責任，並舉辦「上市櫃股票發行詢價圈購作業法律遵循」宣導說明會。
- (2) 建請主管機關建置公開發行公司董監事、經理人、證券金融從業人員等及相關關係人之關係與資金總歸戶資料庫，俾利股票詢價圈購資金及配售股票連結、清查。
- (3) 主管機關應研議依股市及經濟景氣狀況，擴大或減少公開抽籤發行新股之比例數量，藉以消除現行詢價圈購由少數人掌控配售與操縱價格之流弊。
- (4) 主管機關研議適度開放發行公司內部人參與認購股票之規範與數量，以減少發行公司董監事利用人頭套購之弊端。

## 參、調查犯罪案件

本年調查案件 3,081 案（含 98 年末結案件 725 案及本年受理案件 2,356 案）。其中調查完成之案件 2,117 案，占案件總數 68.71%；未結案件 964 案，占



Chengchi University), Shen-Yuan Chen (Professor of Department of Finance, National Taipei College of Business), Jin-Jiao Chen (Taiwan High Court Head Judge), Shu-Fen Yang (Prosecutor from Taiwan Shilin District Court Prosecutor's Office), Ying-Gui Lin (Head of Securities Issuance Division, Securities and Futures Bureau, Financial Supervisory Commission, the Executive Yuan), Sun-Hsiung Chang (Deputy Manager of Review Division of Gre-Tai Securities Market of R.O.C.), Bao-Shen We (Chairman of KGI Securities), Guo-Chu Ma (accountant from KPMG) and Fong-Fu Chen (lawyer from Da Tong Law Firm).

### **A. Background**

The MJIB discovered recent cases where major shareholders and underwriters of publicly listed companies took advantage of price consultation opportunities during the IPO (Initial Public Offering) or SPO (Secondary Public Offering) to manipulate stock prices or transact stocks through nominees to obtain private interest. Under greed and high moral risks, the relevant legislations established by the competent authorities cannot fully prevent such types of crimes. In order to maintain capital market order and investors' interest and to establish proper securities market management mechanism and development environment, relevant academic experts were invited to discuss the deficiencies of the current price consultation system. In-depth discussions were conducted from the legislative and ethical perspectives and valuable opinions were presented, with the expectation to amend relevant legislations to prevent such types of economic crimes and to protect investors' interest.

### **B. Consensus reached:**

- (A) Competent authorities were required to amend the legislations to reinforce the legal liabilities of securities underwriters under the stock price consultation system. A seminar about "Legislative Compliance about Price Consultation System for Listed Stocks" was held.
- (B) Competent authorities were required to establish a database about the relationships between directors, supervisors, managers of publicly listed companies, securities financial staff and related parties as well as the ultimate capital accounts in order to link and investigate capital and corresponding stocks under the price consultation system.
- (C) The competent authorities should consider increasing or decreasing the percentage

表 2.04

## 99 年與 98 年偵辦經濟及一般犯罪案件統計

## Statistics of 2010 and 2009 Investigated Economic and General Crimes

案件類別 Type of Case			年別 Year	99 年 2010			98 年 2009		
				案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollars)	案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollars)
壹、經濟犯罪 案件 I. Economic Crime Cases	合 計 Total		626	2,051	145,200,653,932	756	2,829	135,081,579,750	
	詐欺 Fraud	小計 Subtotal	182	717	12,582,964,977	291	938	9,771,945,528	
		詐欺貸款 Loan Fraud	14	147	5,815,305,372	13	59	1,118,406,094	
		國貿詐欺 Foreign Trade Fraud	0	0	0	3	3	301,471,760	
		惡性倒閉 Fraudulent Bankruptcy	3	3	102,297,618	5	13	945,427,517	
		倒會詐欺 Fraudulent Closedown of Private Loan Association	2	2	26,462,600	9	12	152,879,500	
		不動產詐欺 Real Estate Fraud	2	4	18,056,116	2	7	101,941,000	
		票據詐欺 Fraud of Negotiable Instrument	6	29	85,930,500	10	19	504,924,557	
		詐欺投資 Investment Fraud	22	57	3,434,511,079	31	79	3,356,517,828	
		信用卡詐欺 Credit Card Fraud	1	1	3,900,000	0	0	0	
		廣告詐欺 Advertising Fraud	2	6	500,782,490	0	0	0	
		詐欺退稅 Tax Refund Fraud	0	0	0	1	2	12,695,405	
		保險詐欺 Insurance Fraud	3	16	6,443,594	6	43	173,242,209	
		電腦網路詐欺 Cyber Fraud	3	13	1,099,200	7	22	52,893,148	
		醫療詐欺 Hospitalization Fraud	11	37	18,003,951	24	236	282,681,110	
		新型態集團性詐欺 New-Type Group Fraud	42	184	134,502,951	101	234	339,401,403	
		其他 Others	71	218	2,435,669,506	79	209	2,429,463,997	
	侵占 Embezzlement	小計 Subtotal	41	69	2,939,239,604	66	112	2,256,900,947	
		普通侵占 General Embezzlement	13	19	945,740,283	12	18	850,135,917	
		公益侵占 Embezzlement Involving Public Interest	4	14	114,874,332	13	16	226,675,271	
		業務侵占 Embezzlement by Employees of Private Business	24	36	1,878,624,989	41	78	1,180,089,759	
	背信 Breach of Trust		43	143	4,192,209,588	24	159	3,872,586,712	
	重利 Usury		9	20	344,709,477	14	37	225,117,050	
	走私 Smuggling		18	20	25,644,277	10	21	23,468,254	
	違反稅捐稽徵法 Violation of Tax Collection Act		32	414	6,657,805,707	60	718	21,339,115,437	
	偽變造貨幣及 有價證券 Counterfeit / Alteration of Currency or Securities	小計 Subtotal	2	5	37,011,500	4	14	3,448,564,708	
		偽造貨幣 Counterfeit of Currency	1	2	4,000	0	0	0	
		偽變造有價證券 Counterfeit / Alteration of Securities	1	3	37,007,500	4	14	3,448,564,708	



	違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		5	8	94,455,656	4	8	4,337,085
	違反銀行法 Violation of Banking Act	小計 Subtotal	40	96	26,759,703,670	51	165	45,459,137,439
		非法吸收資金及其他 Raising Illegal Capital Funds	14	40	8,907,126,058	12	63	5,371,103,925
		未經政府核准辦理國內外匯兌業務及其他 Unauthorized Operation of Remittance and Acceptance	26	56	17,852,577,612	39	102	40,088,033,514
	侵害智慧財產權 Infringement of Intellectual Property Right	小計 Subtotal	116	180	2,347,995,914	105	150	1,466,603,289
		違反商標法 Violation of Trademark Law	77	107	93,154,730	74	89	272,636,673
		違反著作權法 Violation of Copyright Law	33	54	2,197,413,954	30	60	1,193,952,016
		其他 Others	6	19	57,427,350	1	1	4,600
	違反證券交易法 Violation of Securities & Exchange Act		59	231	83,160,790,161	80	323	38,782,411,372
	違反公平交易法 Violatoin of Fair Trade Act		2	6	2,500,000	1	1	1,340,000
	違反期貨交易法 Violation of Futures Exchange Act		18	48	2,069,756,497	17	52	1,287,762,558
	違反保險法 Violation of Insurance Law		6	8	299,088,288	7	15	3,116,255,543
	其他破壞經濟秩序案件 Other cases that undermines economic order	小計 Subtotal	53	86	3,686,778,616	22	116	4,013,973,828
		違反野生動物保育法 Violation of the Wildlife Conservation Act	6	8	0	0	0	0
		違反公司法 Violation of Company Law	21	43	277,437,831	9	74	71,680,000
		電腦犯罪 Computer crimes	9	12	0	6	14	0
		其他 Others	17	23	3,409,340,785	7	28	3,942,293,828
貳、一般犯罪案件 II. General Crimes			194	473	391,311,656	165	298	3,535,175,238
	偽造文書 Documentary forgery		46	171	64,345,539	69	111	3,370,671,834
	其他案件 Other cases		148	302	326,966,117	92	182	136,153,404
參、漏稅 III. Tax Evasion			42	0	293,395,537	128	0	1,317,563,348
肆、追緝外逃罪犯案件 IV. Tracking and Apprehension of Fugitives Abroad			11	12	0	8	9	0
	追緝 Apprehension through Extradition		9	10	0	6	6	0
	策動投案 Surrender under Persuasion		2	2	0	2	3	0
	協緝 Apprehension with Assistance		0	0	0	0	0	0
伍、國際合作案件 V. Broadening International Cooperation			1	1	0	1	0	0
	國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals		0	0	0	0	0	0
	執行司法互助協定 Execution of mutual judicial assistance agreement		1	1	0	1	0	0
總 計 Total			874	2,537	145,885,361,125	1,058	3,136	139,934,318,336

表 2.05

## 99 年與 98 年偵辦經濟及一般犯罪案件比較統計

Comparison of Economic and General Crime Cases Investigated  
in 2010 and 2009

年度 Year  罪名別 Crime	99 年 2010				98 年 2009				與上年比較 Comparison with Last Year	
	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數百 分比(註) No. of Cases % (Note)	嫌疑人數百 分比(註) No. of Suspects % (Note)	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數百 分比(註) No. of Cases % (Note)	嫌疑人數百 分比(註) No. of Suspects % (Note)	案件數 % =[(99 年 -98 年 )98 年 ] No. of Cases % = [(2010- 2009)/2009]	嫌疑人數 % =[(99 年 -98 年 )98 年 ] No. of Suspects % = [(2010- 2009)/2009]
壹、經濟犯罪案件 I. Economic Crime Cases	626	2,051	100.00%	100.00%	756	2,829	100.00%	100.00%	-17.20%	-27.50%
詐欺 Fraud	182	717	29.07%	34.96%	291	938	38.49%	33.16%	-37.46%	-23.56%
侵占 Embezzlement	41	69	6.55%	3.36%	66	112	8.73%	3.96%	-37.88%	-38.39%
背信 Breach of Trust	43	143	6.87%	6.97%	24	159	3.17%	5.62%	79.17%	-10.06%
重利 Urury	9	20	1.44%	0.98%	14	37	1.85%	1.31%	-35.71%	-45.95%
走私 Smuggling	18	20	2.88%	0.98%	10	21	1.32%	0.74%	80.00%	-4.76%
違反稅捐稽徵法 Violation of Tax Collection Act	32	414	5.11%	20.19%	60	718	7.94%	25.38%	-46.67%	-42.34%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	2	5	0.32%	0.24%	4	14	0.53%	0.49%	-50.00%	-64.29%
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	5	8	0.80%	0.39%	4	8	0.53%	0.28%	25.00%	0.00%
違反銀行法 Violation f Banking Act	40	96	6.39%	4.68%	51	165	6.75%	5.83%	-21.57%	-41.82%
侵害智慧財產權 Infringement of Intellectual Property Right	116	180	18.53%	8.78%	105	150	13.89%	5.30%	10.48%	20.00%
違反證券交易法 Violation of Securities & Exchange Act	59	231	9.42%	11.26%	80	323	10.58%	11.42%	-26.25%	-28.48%
違反公平交易法 Violation of Fair Trade Act	2	6	0.32%	0.29%	1	1	0.13%	0.04%	100.00%	500.00%
違反期貨交易法 Violation of Futures Exchange Act	18	48	2.88%	2.34%	17	52	2.25%	1.84%	5.88%	-7.69%
違反保險法 Violatioon f Insurance Law	6	8	0.96%	0.39%	7	15	0.93%	0.53%	-14.29%	-46.67%
其他破壞經濟秩序案件 Other cases that undermines economic order	53	86	8.47%	4.19%	22	116	2.91%	4.10%	140.91%	-25.86%
貳、一般犯罪案件 II. General Crimes	194	473	100.00%	100.00%	165	298	100.00%	100.00%	17.58%	58.72%
偽造文書 Document Forgery	46	171	23.71%	36.15%	69	111	41.82%	37.25%	-33.33%	54.05%
其他案件 Other Cases	148	302	76.29%	63.85%	96	187	58.18%	62.75%	54.17%	61.50%

參、漏稅 III. Tax Evasion	42	0	100.00%	NA	128	0	100.00%	NA	-67.19%	NA
肆、追緝外逃罪犯案件 IV. Tracking and Apprehension of Fugitives Abroad	11	12	100.00%	100.00%	8	9	100.00%	100.00%	37.50%	33.33%
追緝 Apprehension through Extradition	9	10	81.82%	83.33%	6	6	75.00%	66.67%	50.00%	66.67%
策動 Surrender under Persuasion	2	2	18.18%	16.67%	2	3	25.00%	33.33%	0.00%	-33.33%
協緝 Apprehension with Assistance	0	0	0.00%	0.00%	0	0	0.00%	0.00%	NA	NA
伍、國際合作案件 V. Broadening International Cooperation	1	1	100.00%	NA	1	0	100.00%	NA	NA	NA
國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals	0	0	0.00%	NA	0	0	0.00%	NA	NA	NA
執行司法互助協定 Execution of mutual judicial assistance agreement	1	1	100.00%	NA	1	0	100.00%	NA	NA	NA

註：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。

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

of public random new share issuance in accordance with the stock market and economic conditions in order to eliminate the issue of the current price consultation system where the share allocation is controlled and price manipulated by a small number of persons.

(D)The competent authorities should consider the rules and quantities for the proper opening up of share subscription by company internal staff in order to reduce the use of nominees by directors and supervisors of listed companies.

### III. Criminal Investigations

The Bureau conducted investigations of 3,081 cases this year (725 cases were carried from 2009 and 2,356 cases were new). 2,117 cases were concluded, accounting for 68.71% of the total; 964 cases or 31.29% remained open. Among the closed cases, 862 or 27.98% (including tax evasion cases) were referred to competent authorities (or letter sent) (see Table 2.03). There were 626 cases in the nature of economic crime that involved 2,051 suspects and \$145,200,653,932 in dollar amount. The other 194 cases concerned general crimes involving 473 suspects and \$391,311,656 in dollar amount. There were 42 tax evasion cases, with fines \$293,395,537 in dollar amount (see Tables 2.04, 2.05, 2.06, 2.08 and Graphs 2.03 and 2.04).



表 2.06

## 99 年移 ( 函 ) 送案件統計

Statistics of Investigation Cases Referred to Public Prosecutors Office  
(or Letter Sent) in 2010

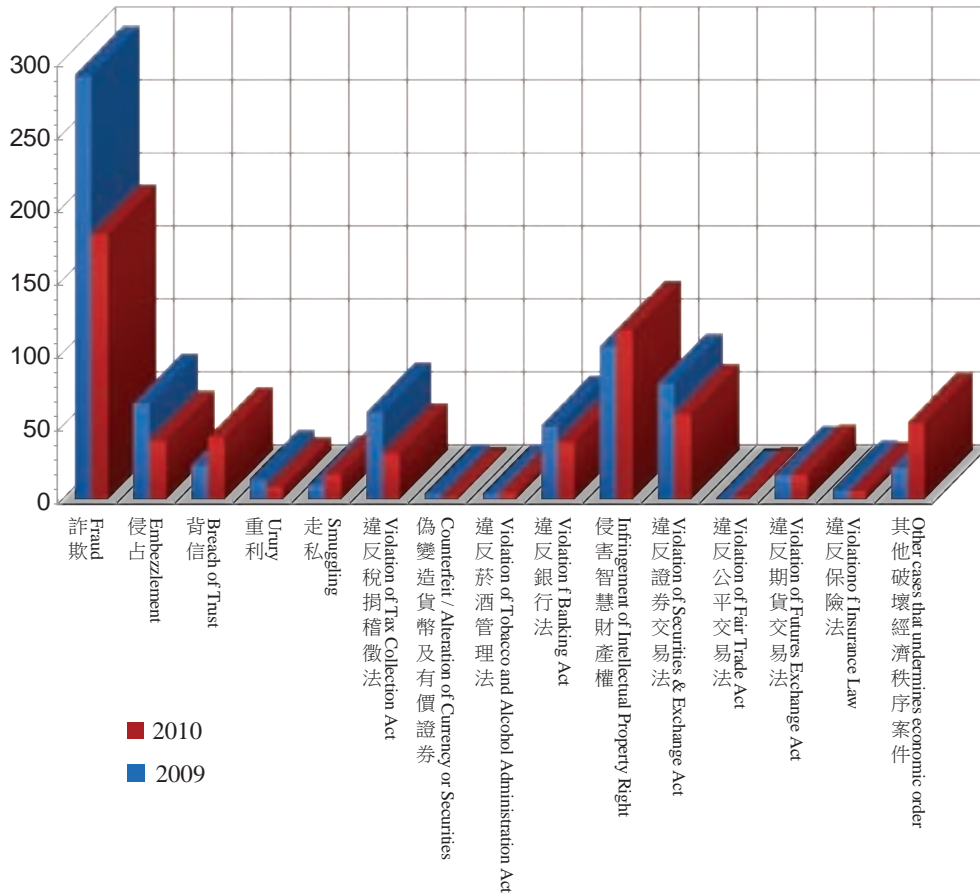
案件類別 Type of 月別 Month	合計 Total			經濟犯罪案件 Economic Crime			一般犯罪案件 General Crime			漏稅 Tax Evasion	
	案件數 No. of Cases	嫌疑人 數 No. of Suspects	涉案標的 ( 元 ) Underlying Amount (Dollar)	案件數 No. of Cases	嫌疑人 數 No. of Suspects	涉案標的 ( 元 ) Underlying Amount (Dollar)	案件數 No. of Cases	嫌疑人 數 No. of Suspects	涉案標的 ( 元 ) Underlying Amount (Dollar)	案件數 No. of Cases	裁罰金額 ( 元 ) Amount of Find (Dollar)
合 計 Total	862	2,524	145,885,361,125	626	2,051	145,200,653,932	194	473	391,311,656	42	293,395,537
1 月 January	72	185	5,820,781,193	49	147	5,764,065,860	16	38	7,099,386	7	49,615,762
2 月 February	44	97	2,251,697,945	38	92	2,249,311,566	5	5	175,000	1	2,211,282
3 月 March	101	236	31,747,509,442	67	197	31,589,743,728	17	39	129,992,600	17	27,772,878
4 月 April	61	198	4,149,967,157	48	181	4,149,961,959	13	17	5,000	0	0
5 月 May	70	168	1,665,428,810	50	140	1,581,817,260	14	28	78,133,800	6	5,477,582
6 月 June	107	267	14,747,556,498	78	227	14,628,426,021	26	40	106,306,508	3	12,823,702
7 月 July	79	343	10,605,454,162	58	314	10,604,825,418	20	29	296,811	1	331,590
8 月 August	74	269	33,262,091,661	45	118	33,205,461,781	28	151	56,149,722	1	479,889
9 月 September	81	258	31,243,431,953	54	218	31,048,306,014	21	40	442,829	6	194,682,852
10 月 October	46	131	3,476,351,121	43	125	3,476,350,990	3	6	0	0	0
11 月 November	67	172	4,075,216,683	53	152	4,064,986,511	14	20	10,230,000	0	0
12 月 December	60	200	2,839,877,024	43	140	2,837,396,824	17	60	2,480,000	0	0

說明：未含緝獲外逃、國際合作之案件數及嫌疑人數。

Note: Excluding number of cases and suspects of overseas fugitives and international cooperation cases.

31.29%。調查完成案件中，移送偵查或函送主管機關處理（含漏稅）案件 862 案，占 27.98%（詳表 2.03）；其中經濟犯罪案件 626 案，嫌疑人 2,051 人，涉案標的 1,452 億 65 萬 3,932 元；一般犯罪案件 194 案，嫌疑人 473 人，涉案標的 3 億 9,131

圖 2.02



99 年與 98 年偵辦經濟犯罪案件類別比較

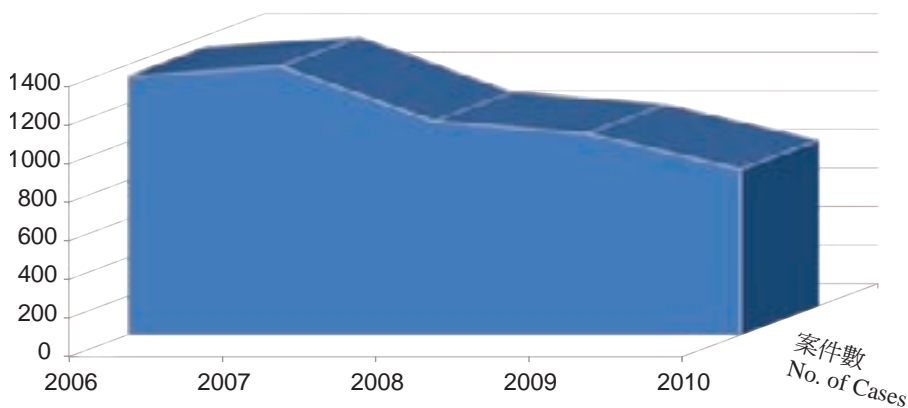
Comparison of Economic Crime Cases Investigated in 2010 and 2009, by Type

## I. Economic Crimes

During this year, there were 626 cases of economic crimes were referred to the public prosecutors offices, which is 17.20% less than 756 cases in 2009; consisting of 2,051 suspects, a reduction of 27.50% as compared to 2,829 suspects in 2010; the monetary loss was \$145,200,653,932, an increase of 7.49% as compared to \$135,081,579,750 in 2010. According to nature of the criminal offenses, the cases referred to the public prosecutors offices are broken down as follows: (see Tables 2.04, 2.05, and 2.07, and Graph 2.02)



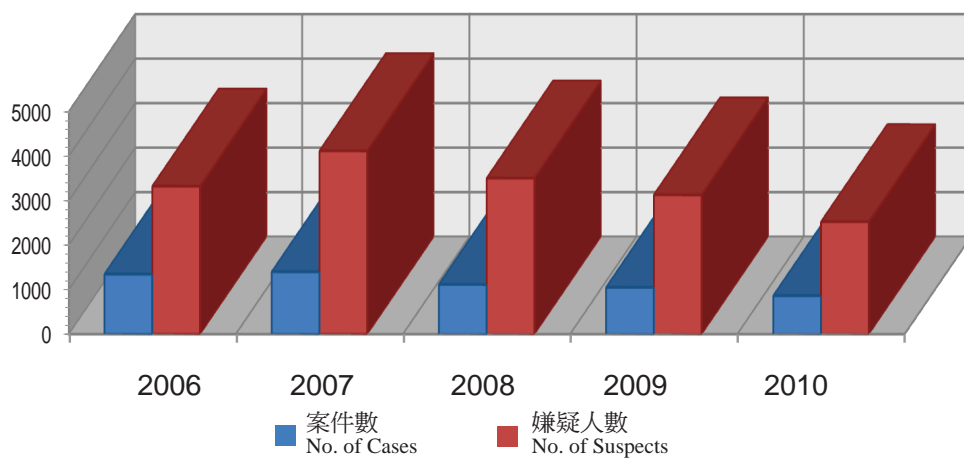
圖 2.03



近 5 年移（函）送偵查案件統計比較

Comparison of Number of Cases Referred to Public Prosecutors Office  
(or Letter Sent) over Past 5 Years

圖 2.04



近 5 年經濟犯罪案件數及嫌疑人數比較

Comparison of Cases and Suspects Involved in Economic Crimes over Past 5 Years



- Fraud: 182 cases or 29.07%, with 717 suspects or 34.96%.
- Embezzlement: 41 cases or 6.55%, with 69 suspects or 3.36%.
- Breach of Trust: 43 cases or 6.87%, with 143 suspects or 6.97%.
- Usury: 9 cases or 1.44%, with 20 suspects or 0.98%.
- Smuggling: 18 cases or 2.88%, with 20 suspects or 0.98%.
- Violation of Tax Collection Act: 32 cases or 5.11%, with 414 suspects or 20.19%.

表 2.07

### 99 年移送偵查經濟犯罪案件統計

### Statistics of 2010 Investigated Economic Crime Cases Forwarded

月份 Month	罪名別 Crime	案件數 No. of Cases	嫌疑人數 No. of Suspects	詐欺 Fraud		侵占 Embezzlement		背信 Breach of Trust		重利 Usury	
				案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects
合 計 Total		626	2,051	182	717	41	69	43	143	9	20
1 月 January		49	147	14	57	2	2	3	4	0	0
2 月 February		38	92	13	31	2	2	2	7	0	0
3 月 March		67	197	22	100	5	8	2	5	0	0
4 月 April		48	181	20	101	3	4	5	9	1	2
5 月 May		50	140	22	36	0	0	1	10	0	0
6 月 June		78	227	20	104	7	13	6	15	1	3
7 月 July		58	314	12	39	6	13	7	23	1	3
8 月 August		45	118	13	38	4	7	3	7	0	0
9 月 September		54	218	12	49	6	9	2	14	1	2
10 月 October		43	125	12	63	5	9	1	2	2	2
11 月 November		53	152	13	52	1	2	2	3	3	8
12 月 December		43	140	9	47	0	0	9	44	0	0

續表 2.07

## 99 年移送偵查經濟犯罪案件統計

## Statistics of 2010 Investigated Economic Crime Cases Forwarded

罪名別 Crime  月份 Month	走私 Smuggling		違反稅捐稽徵法 Violation of Tax Collection Act		偽變造貨幣及 有價證券 Counterfeit / Alteration of Currency or Securities		違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		違反銀行法 Violation of Banking Act	
	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects
合 計 Total	18	20	32	414	2	5	5	8	40	96
1 月 January	3	2	5	41	0	0	0	0	2	3
2 月 February	0	0	0	0	0	0	0	0	3	8
3 月 March	5	5	4	15	0	0	1	1	3	9
4 月 April	1	1	1	15	1	2	0	0	2	3
5 月 May	0	0	8	55	0	0	0	0	4	9
6 月 June	1	1	0	0	0	0	1	0	8	17
7 月 July	3	6	7	182	0	0	2	2	3	4
8 月 August	2	1	1	24	0	0	0	0	2	3
9 月 September	2	3	2	59	0	0	0	0	3	20
10 月 October	1	1	2	3	1	3	0	0	2	3
11 月 November	0	0	1	15	0	0	1	5	3	4
12 月 December	0	0	1	5	0	0	0	0	5	13

續表 2.07

99 年移送偵查經濟犯罪案件統計

Statistics of 2010 Investigated Economic Crime Cases Forwarded

月份 Month	罪名別 Crime	侵害智慧財產權 Infringement of Intellectual Property Right		違反證券交易法 Violation of Securities Exchange Act		違反公平交易法 Violation of Fair Trade Act		違反期貨交易法 Violation of Futures Exchange Act		違反保險法 Violation of Insurance Law	
		案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects
合 計 Total		116	180	59	231	2	6	18	48	6	8
1 月 January		7	8	8	21	0	0	0	0	2	3
2 月 February		9	12	5	26	0	0	2	4	1	1
3 月 March		10	14	5	23	0	0	4	9	0	0
4 月 April		5	16	4	19	1	1	1	2	0	0
5 月 May		7	15	4	10	0	0	2	2	0	0
6 月 June		18	19	10	34	0	0	2	11	0	0
7 月 July		8	14	4	17	1	5	0	0	0	0
8 月 August		14	16	2	17	0	0	0	0	0	0
9 月 September		12	16	3	19	0	0	4	16	0	0
10 月 October		5	8	6	24	0	0	2	3	0	0
11 月 November		14	29	5	16	0	0	1	1	2	3
12 月 December		7	13	3	5	0	0	0	0	1	1



續表 2.07

## 99 年移送偵查經濟犯罪案件統計

## Statistics of 2010 Investigated Economic Crime Cases Forwarded

<div> <div>罪名別 Crime</div> <div>月份 Month</div> </div>	其他破壞經濟秩序案件 Other crimes that undermine economic order							
	違反野生動物保育法 Violation of Wildlife Conservation Law		違反公司法 Violation of Company Act		電腦犯罪 Computer Crimes		其他 Others	
	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects
合 計 Total	6	8	21	43	9	12	17	23
1 月 January	0	0	0	0	1	3	2	3
2 月 February	0	0	0	0	1	1	0	0
3 月 March	2	2	1	2	1	1	2	3
4 月 April	0	0	1	3	1	1	1	2
5 月 May	0	0	1	2	1	1	0	0
6 月 June	2	4	2	6	0	0	0	0
7 月 July	0	0	4	6	0	0	2	2
8 月 August	0	0	1	2	0	0	3	3
9 月 September	1	1	2	5	2	3	2	2
10 月 October	1	1	4	5	0	0	4	5
11 月 November	0	0	3	9	2	2	2	3
12 月 December	0	0	2	3	0	0	1	2

表 2.08

近 5 年移 ( 函 ) 送偵查案件比較統計

Comparison of Statistics of Investigated Cases Referred to Public  
Prosecutors Office (or Letter Sent) over Past 5 Years

項目 Item		年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases			1,347	1,398	1,113	1,049	862
百分比 Percentage			100.00%	103.79%	82.63%	77.88%	63.99%
增減率 Rate of Increase / Decrease			100.00%	3.79%	-20.39%	-5.75%	-17.83%
嫌疑人數 No. of Suspects			3,321	4,11	3,502	3,127	2,524
百分比 Percentage			100.00%	123.91%	105.45%	94.16%	76.00%
增減率 Rate of Increase / Decrease			100.00%	23.91%	-14.90%	-10.71%	-19.28%
經濟犯罪案件 Economic Crimes	案件數 No. of Cases		773	796	777	756	626
	嫌疑人數 No. of Suspects		2,934	3,825	3,189	2,829	2,051
	涉案標的 ( 千元 ) Underlying Amount (1,000 of Dollars)		496,004,470	274,523,691	145,163,734	135,081,580	145,200,654
一般犯罪案件 General Crimes	案件數 No. of Cases		136	155	125	165	194
	嫌疑人數 No. of Suspects		387	290	313	298	473
	涉案標的 ( 千元 ) Underlying Amount (1,000 of Dollars)		530,786	155,048	1,297,646	3,535,175	391,312
漏稅案件 Tax Evasion	案件數 No. of Cases		438	447	211	128	42
	裁罰金額 ( 千元 ) Amount of Find (1,000 of Dollars)		1,782,482	798,705	1,381,847	1,317,563	293,396

說明：本表所列數字不含追緝外逃案件數。

Note: Numbers in this table exclude overseas fugitive cases.



萬 1,656 元；查緝漏稅案件 42 案，裁罰金額 2 億 9,339 萬 5,537 元。（詳表 2.04、2.05、2.06、2.08 及圖 2.03、2.04）

## 一、經濟犯罪案件

本年移送偵查經濟犯罪案件 626 案，較 98 年之 756 案，減少 17.20%；嫌疑人 2,051 人，較 99 年之 2,829 人，減少 27.50%；涉案標的 1,452 億 65 萬 3,932 元，較 98 年之 1,350 億 8,157 萬 9,750 元，增加 7.49%。本年移送偵查各類案件如下：（詳表 2.04、2.05、2.07 及圖 2.02）

- 詐欺：182 案，占 29.07%；嫌疑人 717 人，占 34.96%。
- 侵占：41 案，占 6.55%；嫌疑人 69 人，占 3.36%。
- 背信：43 案，占 6.87%；嫌疑人 143 人，占 6.97%
- 重利：9 案，占 1.44%；嫌疑人 20 人，占 0.98%。
- 走私：18 案，占 2.88%；嫌疑人 20 人，占 0.98%。
- 違反稅捐稽徵法：32 案，占 5.11%；嫌疑人 414 人，占 20.19%。
- 偽變造貨幣及有價證券：2 案，占 0.32%；嫌疑人 5 人，占 0.24%。
- 違反菸酒管理法：5 案，占 0.80%；嫌疑人 8 人，占 0.39%。
- 違反銀行法：40 案，占 6.39%；嫌疑人 96 人，占 4.68%。
- 侵害智慧財產權：116 案，占 18.53%；嫌疑人 180 人，占 8.78%。
- 違反證券交易法：59 案，占 9.42%；嫌疑人 231 人，占 11.26%。
- 違反公平交易法：2 案，占 0.32%；嫌疑人 6 人，占 0.29%。
- 違反期貨交易法：18 案，占 2.88%；嫌疑人 48 人，占 2.34%。
- 違反保險法：6 案，占 0.96%；嫌疑人 8 人，占 0.39%。
- 其他破壞經濟秩序案件 53 案（含違反野生動物保育法 6 案、違反公司法 21 案、電腦犯罪 9 案及其他 17 案），占 8.47%；嫌疑人 86 人，占 4.19%。

上述移送偵查案件涉案標的在 1,000 萬元以上者 230 案，較 98 年 318 案減少 88 案，占年度案件總數 36.74%，較 98 年之 41.57% 減少 4.83%。（詳表 2.09）

### （一）詐欺案件

#### 1. 數據比較：



- Counterfeit or alteration of currency or negotiable securities: 2 cases or 0.32%, with 5 suspects or 0.24%.
- Violation of Tobacco and Alcohol Administration Act: 5 cases or 0.80%, with 8 suspects or 0.39%.
- Violation of the Banking Act: 40 cases or 6.39%, with 96 suspects or 4.68%.
- Intellectual property right infringement: 116 cases or 18.53%, with 180 suspects or 8.78%.
- Violation of Securities and Exchange Act: 59 cases or 9.42%, with 231 suspects or 11.26%.
- Violation of Fair Trade Act: 2 cases or 0.32%, with 6 suspects or 0.29%.
- Violation of the Futures Trading Law: 18 cases or 2.88%, with 48 suspects or 2.34%.
- Violation of the Insurance Act: 6 cases or 0.96%, with 8 suspects or 0.39%.
- There are 53 other cases that undermined economic order (including 6 cases of violation of the Wildlife Conservation Law, 21 cases of violations of the Company Act, 9 cases of computer crimes and 17 other cases) or 8.47%, with 86 suspects or 4.19%.

Of the aforesaid referred cases, 230 involved more than \$10 Million, which is 88 cases less than 318 cases in 2009, and account for 36.74% of all cases, which is 4.83% less than 41.57% in 2009 (see Table 2.09).

## ***(1) Fraud***

### **i. Statistics:**

There were 182 fraud cases, which is 37.46% less than 291 cases in 2009, with 717 suspects, 23.56% less than 938 suspects in 2009. The dollar amount involved was \$12,582,964,977, which was 28.77% more than \$9,771,945,528 in 2009 (see Tables 2.04, 2.05 and 2.10 and Graph 2.05).

The cases include:

- (i) Loan Fraud: 14 cases.
- (ii) Foreign trade fraud: 0 case.
- (iii) Fraudulent bankruptcy: 2 cases.
- (iv) Fraudulent closedown of private loan association: 2 cases.
- (v) Real estate fraud: 2 cases.
- (vi) Fraud of negotiable instrument: 6 cases.
- (vii) Investment fraud: 22 cases.

表 2.09

## 99 年與 98 年經濟犯罪涉案金額比較統計

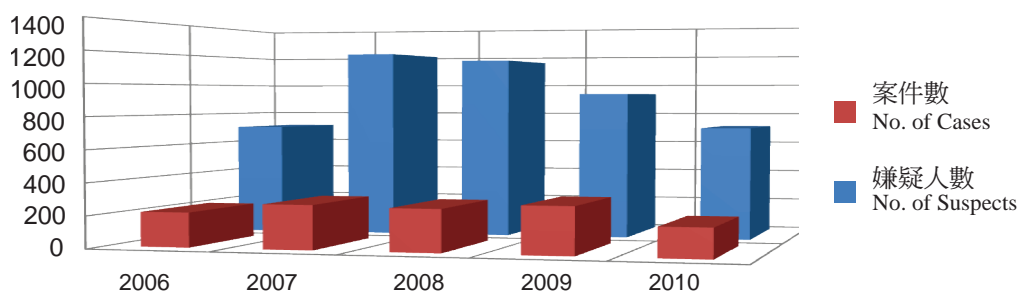
## Comparison of Amount of Money Involved in Economic Crimes in 2010 and 2009

涉案金額 Underlying Amount	99 年 2010		98 年 2009	
	案件數 No. of Cases	百分比 Percentage	案件數 No. of Cases	百分比 Percentage
合 計	626	100.00%	765	100.00%
10 萬元以下 100,000 or above	157	25.08%	155	20.26%
10 萬元以上未滿 200 萬元 100,000 - 200,000	143	22.84%	182	23.79%
200 萬元以上未滿 500 萬元 200,000 - 500,000	50	7.99%	68	8.89%
500 萬元以上未滿 1,000 萬元 500,000 - 10,000,000	46	7.35%	42	5.49%
1,000 萬元以上未滿 5,000 萬元 10,000,000 - 50,000,000	94	15.02%	136	17.78%
5,000 萬元以上未滿 1 億元 50,000,000 - 100,000,000	37	5.91%	60	7.84%
1 億元以上 Above 100,000,000	99	15.81%	122	15.95%

說明：本表所列數字不含一般犯罪、漏稅案件數。

Note: Numbers in this table exclude number of general crimes and tax evasions.

圖 2.05



近 5 年詐欺案件數及嫌疑人數比較

Comparison of Fraud Cases and Suspects over the Past 5 Years

表 2.10

近 5 年詐欺案件比較統計

Comparison of Statistics of Fraud Cases over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		215	273	262	291	182
百分比 Percentage		100.00%	126.98%	95.97%	111.07%	62.54%
增減率 Rate of Increase / Decrease		100.00%	26.98%	-4.03%	11.07%	-37.46%
嫌疑人數 No. of Suspects		712	1206	1,159	938	717
百分比 Percentage		100.00%	169.38%	96.10%	80.93%	76.44%
增減率 Rate of Increase / Decrease		100.00%	69.38%	-3.90%	-19.07%	-23.56%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		16,927,951	21,377,135	21,268,978	9,771,946	12,582,965
增減率 Rate of Increase / Decrease		100.00%	26.28%	-0.51%	-54.06%	28.77%

- (viii) Credit card fraud: 1 case.
- (ix) Advertising fraud: 2 cases.
- (x) Tax refund fraud: 0 case.
- (xi) Insurance fraud: 3 cases.
- (xii) Cyber fraud: 3 cases.
- (xiii) Hospitalization fraud: 11 cases.
- (xiv) New-type group fraud: 42 cases.
- (xv) Others: 72 cases.

(See Tables 2.04 and 2.11 and Graph 2.06)

**ii. Significant cases:**

- (i) Since 2000, Chen XXX, representative of Taiwan Fong X Company and X Sian



本年詐欺案件計 182 案，較 98 年之 291 案，減少 37.46%；嫌疑人 717 人，較 98 年之 938 人，減少 23.56%；涉案標的 125 億 8,296 萬 4,977 元，較 98 年之 97 億 7,194 萬 5,528 元，增加 28.77%。（詳表 2.04、2.05、2.10 及圖 2.05）

案件型態：

- (1) 詐欺貸款 14 案。
- (2) 國貿詐欺 0 案。
- (3) 惡性倒閉 2 案。
- (4) 倒會詐欺 2 案。
- (5) 不動產詐欺 2 案。
- (6) 票據詐欺 6 案。
- (7) 詐欺投資 22 案。
- (8) 信用卡詐欺 1 案。
- (9) 廣告詐欺 2 案。
- (10) 詐欺退稅 0 案。
- (11) 保險詐欺 3 案。
- (12) 電腦網路詐欺 3 案。
- (13) 醫療詐欺 11 案。
- (14) 新型態集團性詐欺 42 案。
- (15) 其他 72 案。

（詳表 2.04、2.11 及圖 2.06）

## 2. 重要案例：

- (1) 臺灣豐○公司及○仙公司負責人陳○○自 89 年間起，陸續向黃○○等 15 人借用已蓋妥印鑑章之空白支票，復指示公司財務經理以臺灣豐○公司及○仙公司名義，偽以上述黃○○等為買受人，虛開無交易事實之統一發票，製作黃○○與臺灣豐○公司及○仙公司交易假象，持向金融行庫辦理票貼融資，致銀行陷於錯誤核撥貸款。俟支票到期再以此手法循環從事詐貸犯行，最後因無力償付致支票陸續跳票，造成安○商業銀行等損失，總計陳○○等虛開統一發票金額計 5 億 2,902 萬 7,157 元，無交易事實之支票金額計 9 億 1,288 萬 2,650 元，向銀行詐貸 6 億 1,712 萬 2,092 元，經於 99

Company borrowed blank checks on which seals have been affixed from 15 persons including Huang XX and asked the finance manager of the company to issue fraudulent uniform invoices without transaction facts in the name of Taiwan Fong X Company and X Sian Company, fraudulently indicating the above persons including Huang XX as the buyers. With such falsified transactions between Huang XX and Taiwan Fong X Company and X Sian Company, he then applied for note financing from financial institutions. The banks were misled and granted the loans. When the checks became due, the same defrauding method was used again. At the end, loans cannot be repaid the checks were not honored, causing losses to An X Commercial Bank totaling \$529,027,157. The total amount of uniform invoices fraudulently issued by Chen XX was \$529,027,157. The total amount of checks without transaction facts was \$912,882,650. Loan in the total amount of \$617,122,092 was defrauded from the bank. The case was referred to the Taipei District Prosecutor's Office on 2 June 2010.

(ii)Chen XX led a group of telephone threat fraud. Telephone fraud locations were set up in the Nantun and Xitun Districts of Taichung City and Manila, the Philippines. Through Internet phones, the callers called individuals in Mainland China, pretending to be customer service staff from China Telecom, police officers, staff from Financial Supervisory Commission or prosecutors, and told these individuals that their identified had been used illegally, or pretending to be employees of "Global International Travel Company" and told these individuals in Mainland China that they had won prizes. The victims were mislead and wired money into the nominee accounts based on the instructions given by the fraud group. The fraud group then used underground channels to wire the funds back to Taiwan. A total of 69 cases were committed, defrauding more than RMB14 Million (approximately NT\$63 Million). The case was referred to Taichung District Prosecutor's Office on 2 December 2010.

(iii)Lin XX is the representative of "Lin XX Clinic" in Renwu Town, Kaohsiung County. In June 2005, based on the intention to obtain illegal benefits, he collected health insurance cards from persons including Huang XX by giving one bottle of vitamins against 3 swipes of health insurance cards and 1 package of pain patch against 1 swipe of health insurance card. False medical records were also prepared to defraud health insurance payments from the Central Health



表 2.11

## 近 5 年詐欺案件型態比較統計

## Comparison of Statistics of Fraud Cases over Past 5 Years, by Type

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
<b>案件數合計</b> Total No. of Cases		124	273	262	291	182
<b>詐欺貸款</b> Loan Fraud		13	22	21	13	14
百分比 Percentage		10.48%	8.06%	8.02%	4.47%	7.69%
增減率 Rate of Increase / Decrease		100.00%	69.23%	-4.55%	-38.10%	7.69%
<b>國貿詐欺</b> Foreign trade fraud		2	3	1	3	0
百分比 Percentage		1.61%	1.10%	0.38%	1.03%	0.00%
增減率 Rate of Increase / Decrease		100.00%	-33.33%	50.00%	200.00%	-100.00%
<b>惡性倒閉</b> Fraudulent bankruptcy		5	7	5	5	2
百分比 Percentage		4.03%	2.56%	1.91%	1.72%	1.10%
增減率 Rate of Increase / Decrease		100.00%	40.00%	-28.57%	0.00%	-60.00%
<b>倒會詐欺</b> Fraudulent closedown of private loan association		7	6	9	9	2
百分比 Percentage		5.65%	2.20%	3.44%	3.09%	1.10%
增減率 Rate of Increase / Decrease		100.00%	-14.29%	50.00%	0.00%	-77.78%
<b>不動產詐欺</b> Real estate fraud		2	8	6	2	2
百分比 Percentage		0.61%	2.93%	2.29%	0.69%	1.10%
增減率 Rate of Increase / Decrease		100.00%	300.00%	-25.00%	-66.67%	0.00%

續表 2.11

近 5 年詐欺案件型態比較統計

Comparison of Statistics of Fraud Cases over Past 5 Years, by Type

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
<b>票據詐欺</b> Fraud of negotiable instrument		9	9	10	10	6
百分比 Percentage		3.66%	3.30%	3.82%	3.44%	3.30%
增減率 Rate of Increase / Decrease		100.00%	0.00%	11.11%	0.00%	-40.00%
<b>詐欺投資</b> Investment fraud		20	17	19	31	22
百分比 Percentage		15.24%	6.23%	7.25%	10.65%	12.09%
增減率 Rate of Increase / Decrease		100.00%	-15.00%	11.76%	63.16%	-29.03%
<b>信用卡詐欺</b> Credit Card Fraud		2	0	1	0	1
百分比 Percentage		1.22%	0.00%	0.38%	0.00%	0.55%
增減率 Rate of Increase / Decrease		100.00%	0.00%	-100.00%	NA	-100.00%
<b>廣告詐欺</b> Advertising Fraud		0	2	0	0	2
百分比 Percentage		0.61%	0.73%	0.00%	0.00%	1.10%
增減率 Rate of Increase / Decrease		100.00%	-100.00%	NA	-100.00%	NA
<b>詐欺退稅</b> Tax Refund Fraud		0	0	2	1	0
百分比 Percentage		1.22%	0.00%	0.76%	0.34%	0.00%
增減率 Rate of Increase / Decrease		100.00%	-100.00%	NA	NA	-50.00%





續表 2.11

## 近 5 年詐欺案件型態比較統計

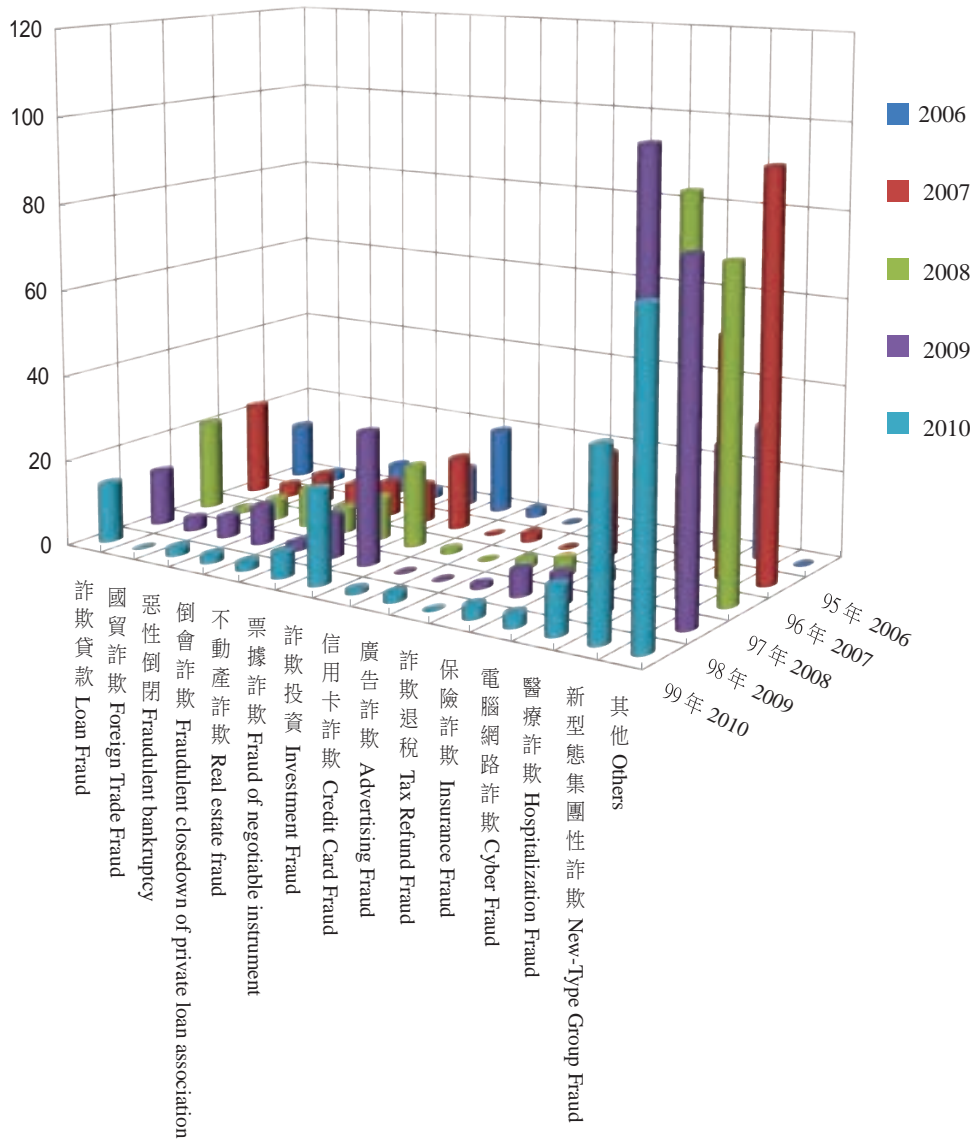
## Comparison of Statistics of Fraud Cases over Past 5 Years, by Type

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
<b>保險詐欺</b> <b>Insurance Fraud</b>		4	24	4	6	3
百分比 Percentage		0.61%	8.79%	1.53%	2.06%	1.65%
增減率 Rate of Increase / Decrease		100.00%	500.00%	-83.33%	50.00%	-50.00%
<b>電腦網路詐欺</b> <b>Cyber Fraud</b>		4	5	3	7	3
百分比 Percentage		2.44%	1.83%	1.15%	2.41%	1.65%
增減率 Rate of Increase / Decrease		100.00%	25.00%	-40.00%	133.33%	-57.14%
<b>醫療詐欺</b> <b>Hospitalization Fraud</b>		25	22	17	24	11
百分比 Percentage		5.49%	8.06%	6.49%	8.25%	6.04%
增減率 Rate of Increase / Decrease		100.00%	-12.00%	-22.73%	41.18%	-54.17%
<b>新型態集團性詐欺</b> <b>New-Type Group Fraud</b>		31	55	89	101	42
百分比 Percentage		12.80%	20.15%	33.97%	34.71%	23.08%
增減率 Rate of Increase / Decrease		100.00%	77.42%	61.82%	13.48%	-58.42%
<b>其他</b> <b>Others</b>		0	93	75	79	72
百分比 Percentage		41.46%	34.07%	28.63%	27.15%	39.56%
增減率 Rate of Increase / Decrease		100.00%	0.00%	-19.35%	5.33%	-8.86%

年 6 月 2 日移送臺北地檢署偵辦。

- (2) 以陳○○為首之電話恐嚇詐欺集團，先後在臺中市南屯區、西屯區及菲律賓馬尼拉市等三處所設立電話詐騙機房，透過網路電話假冒中國電信客服

圖 2.06



近 5 年詐欺案件型態比較

Comparison of Fraud Cases and Suspects over the Past 5 Years, by Type

Insurance Bureau. As of December 2009, a total of 5,430 false visits were accumulated, defrauding health insurance payment totaling \$1,445,826. The case was referred to the Kaohsiung District Prosecutor's Office on 7 April 2010.

(iv) Fang X Si was the chairman of Tai X Technology Company listed on the emerging



人員、公安、律師、金管局人員或檢察官等身分，向大陸民眾偽稱身分被冒用涉及不法；或誑稱「全球國際旅遊公司」人員向大陸民眾謊稱中獎，致受害人誤信而依詐欺集團指示匯款至人頭帳戶，詐欺集團再透過地下通匯管道將犯罪所得匯回臺灣，得手次數逾 69 次，詐取金額人民幣 1,400 萬餘元（新臺幣約六千三百餘萬元），經於 99 年 12 月 2 日移送臺中地檢署偵辦。

- (3) 林○○係高雄縣仁武鄉「林○○診所」負責人，自 94 年 6 月起基於不法所有之犯意，向民眾黃○○等人，以刷健保卡 3 次換 1 罐「善存」、刷 1 次換 1 包「酸痛貼布」等贈品，蒐集民眾健保卡予以盜刷，並製作假病歷表據以向中央健保局詐領健保給付，至 98 年 12 月止，累計不實看診人數達 5,430 人次，詐領健保給付 144 萬 5,826 元，經於 99 年 4 月 7 日移送高雄地檢署偵辦。
- (4) 方○熙及方○豪兄弟分別係興櫃登錄之郅○科技公司董事長及總經理，2 人自 96 年起，明知郅○公司營運不佳資金短缺，需款周轉孔急，基於詐取金融機構融資之不法犯意，先虛增該公司 95 及 96 年度營業額及固定資產美化財務報表，再持向臺○商業銀行等 9 家金融機構申請貸款及辦理發行商業本票保證，致使該等金融機構陷於錯誤，誤認該公司獲利穩定，有償債能力，而合計貸予款項 1 億 5,727 萬元，經於 99 年 5 月 21 日移送臺北地檢署偵辦。
- (5) 陳○德與陳○傳自原○力公司負責人鍾○○處取得製作「環保免膠鞋」部分製程及技術後，明知取得之製程及技術不足以量產「環保免膠鞋」，卻仍自 93 年至 96 年間，以之前與鍾英龍合作申請之新型第 162020 號專利及所延伸之 165503 號專利證書，誑稱渠等所有之專利技術生產「環保免膠鞋」獲利可期，誘騙黃○○等 15 人陸續出資共 1 億 55 萬元，作為渠等於大陸開設鞋店及工廠等私人用途，經於 99 年 6 月 22 日移送臺中地檢署偵辦。

## (二) 侵占案件

### 1. 數據比較：



market and his brother Fang X Hao is general manager of the same company. Since 2007, knowing that Tai X Company has operational difficulties and funding shortage, with the illegal intention to defraud loans from financial institutions, the two brothers falsified the company's turnover and fixed asset amounts under the 2006 and 2007 financial statements. They then filed applications for loans and commercial draft guarantees with 9 financial institutions including Tai X Commercial Bank. These financial institutions were misled to believe that the company has stable profitability and repayment capacity. Loans in the total amount of \$157,270,000 were granted. The case was referred to the Taipei District Prosecutor's Office on 21 May 2010.

- (v) Chen X De and Chen X Chuang obtained part of the production process and technology for the manufacturing of “environmental glue-free shoes” from Chong XX, representative of Yuan X Li Company. Between 2004 and 2007, knowing that such production process and technology are not sufficient for mass production of “environmental glue-free shoes”, they presented patent certificate no. 162020 and its extension no. 165503 previously filed together with Chung Ying Long and claimed that the production of “environmental glue-free shoes” under the patented technology would be profitable. 15 persons including Huang XX injected a total of \$155,000,000 for Chen X De and Chen X Chuang to set up shoe stores and plants in Mainland China. The case was referred to the Taichung District Prosecutor's Office on 22 June 2010.

## **(2) *Embezzlement***

### **i. Statistics:**

There were a total of 41 embezzlement cases referred this year, which was 37.88% less than 66 cases in 2009, with 69 suspects, which was 38.39% less than 112 suspects in 2009, with a monetary loss of \$2,939,239,604, which was 30.23% more than \$2,256,900,947 in 2009 (see Tables, 2.04, 2.05 and 2.12 and Graph 2.07 and 2.08).

The cases include:

- (i) General embezzlement: 13 cases.
- (ii) Embezzlement involving public interest: 4 cases.





本年移送侵占案件 41 案，較 98 年之 66 案，減少 37.88%；嫌疑人 69 人，較 98 年之 112 人，減少 38.39%；涉案標的 29 億 3,923 萬 9,604 元，較 98 年之 22 億 5,690 萬 947 元，增加 30.23%。（詳表 2.04、2.05、2.12 及圖 2.07、2.08）

案件型態：

表 2.12

### 近 5 年侵占案件及型態比較統計

#### Comparison of Statistics of Embezzlement Cases and Types over Past 5 Years

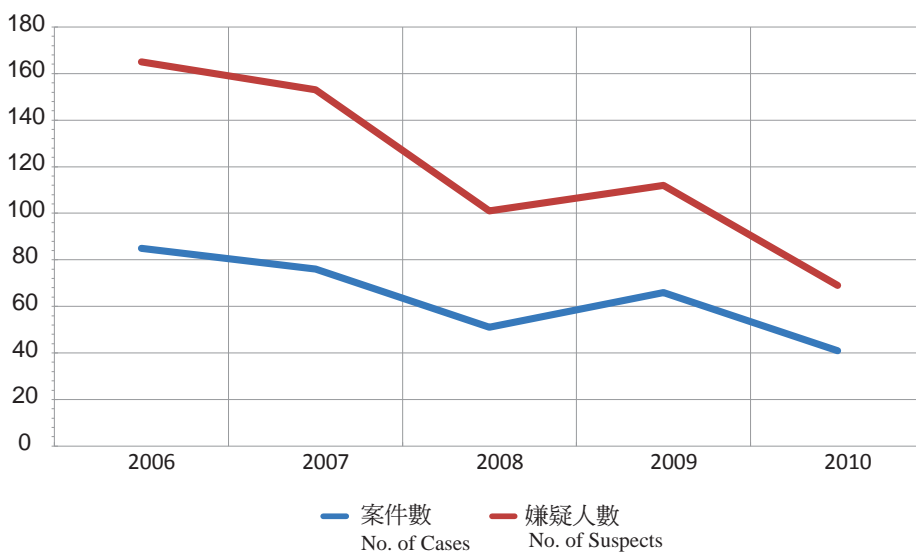
項目 Item		年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases			85	76	51	66	41
百分比 Percentage			100.00%	89.41%	60.00%	77.65%	48.24%
增減率 Rate of Increase / Decrease			100.00%	-10.59%	-32.89%	29.41%	-37.88%
嫌疑人數 No. of Suspects			165	153	101	112	69
百分比 Percentage			100.00%	92.73%	61.21%	67.88%	41.82%
增減率 Rate of Increase / Decrease			100.00%	-7.27%	-33.99%	10.89%	-38.39%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)			5,611,915	5,331,299	1,881,048	2,256,901	2,939,240
增減率 Rate of Increase / Decrease			100.00%	-5.00%	-64.72%	19.98%	30.23%
侵占類別 Type of Embezzlement	普通侵占 General Embezzlement		11	11	10	12	13
	公益侵占 Embezzlement Involving Public Interest		12	4	5	13	4
	業務侵占 Embezzlement by Employees of Private Business		62	61	36	41	24

- (iii) Embezzlement by employees of private business: 24 cases.  
(See Tables 2.04 and 2.12 and Graph 2.08)

## ii. Significant Cases:

- (i) Tang XX was the director of Bei X Park Cemetery Management Committee. He was aware that, in accordance with the provisions under “Management Rules for Private Cemetery Cremation Remains Facility Management Fee Account”, the management fees charged by Bei X Park Cemetery Management Committee may only be used for memorial ceremonies. However, between January and February 2010, he terminated contracts for term deposits in the amount of \$100,000,000 and \$170,000,000 from these accounts and used these funds for other purposes. The case was referred to the Taipei District Prosecutor’s Office on 12 August 2010.
- (ii) Li XX was the representative of Guang X Asset Management Company. In May 2007, he borrowed \$500,000,000 from Guo X Commercial Bank in the name of the company, among which \$295,000,000 was wired to other affiliates under the names of “construction fund”, “temporary payment” and “temporary

圖 2.07



近 5 年侵占案件數及嫌疑人數比較

Comparison of Embezzlement Cases and Suspects over the Past 5 Years



- (1) 普通侵占 13 案。
  - (2) 公益侵占 4 案。
  - (3) 業務侵占 24 案。
- (詳表 2.04、2.12 及圖 2.08)

## 2. 重要案例：

- (1) 譚○○係北○公園墓地管理委員會主任委員，明知依「私立公墓骨灰骸存放設施管理費專戶管理辦法」規定，北○公園墓地管理委員會收取之管理費須設立專戶專款專用，且僅能使用於祭祀活動等管理相關支出，竟先後於 99 年 1 月、2 月間，分別私自將專戶內定存 1 億元及 1 億 7,000 萬元解約挪用，經於 99 年 8 月 12 日移送臺北地檢署偵辦。
- (2) 李○○係廣○資產管理公司負責人，渠於 96 年 5 月間，以該公司名義向國○商業銀行借款 5 億元後，其中 2 億 9,500 萬元以「工程款」、「暫付款」及「暫付購屋款」等不實名目，分別匯至其他關係企業，惟實際用途係供李○○私人花費或用以償還私人債務，經於 99 年 6 月 9 日移送臺北地檢署偵辦。
- (3) 陳○○係大○公司及正○公司負責人，該 2 公司於 91 年間簽訂合作生產合約，由正○公司接單及出貨、大○公司負責製造，大○公司依約交付代工履約保證金 1 億 6,000 萬元予正○公司，惟 94 年間大○公司工廠遭查封，無法繼續營運，正○公司乃依約退還上開保證金予大○公司，其中 1 億 4,851 萬 2,824 元匯入陳○○及其配偶帳戶；另正○公司以價值 1,148 萬 7,176 元之原料及成品償還對大○公司之債務，轉售所得款項全數匯入陳○○及其配偶帳戶供其私用，經於 99 年 3 月 17 日移送臺北地檢署偵辦。

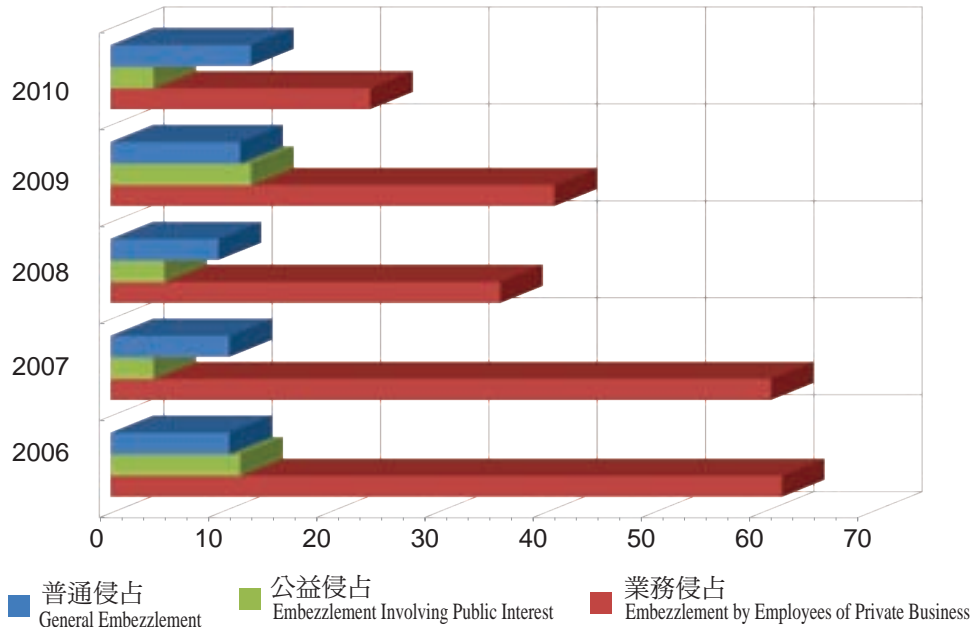
## (三) 背信案件

### 1. 數據比較：

本年移送背信案件 43 案，較 98 年之 24 案，增加 79.17%；嫌疑人 143 人，較 98 年之 159 人，減少 10.06%；涉案標的 41 億 9,220 萬 9,588 元，較 98 年之 38 億 7,258 萬 6,712 元，增加 8.22%。（詳表 2.04、2.05、2.13 及圖 2.09）

### 2. 重要案例：

圖 2.08



近 5 年侵占案件型態比較

Comparison of Embezzlement Cases and Suspects over the Past 5 Years, by Type

housing price”. However, the real purpose of such funds was Li XX’s personal spending or reimbursement of personal loans. This case was referred to the Taipei District Prosecutor’s office on 9 June 2010.

- (iii) Chen XX was the representative of Da X Company and Cheng X Company. These two companies signed a cooperation production agreement in 2002. Cheng X Company was responsible for order taking and product shipping. Da X Company was responsible for manufacturing. Da X Company paid a processing contract performance guarantee of \$160,000,000 to Cheng X Company in accordance with the agreement. However, in 2005, Da X Company’s plant was seized and could not continue the operation. Cheng X Company returned the above-mentioned deposit to Da X Company in accordance with the agreement, among which \$148,512,824 was wired into the account of Chen XX and his wife. Cheng X Company also repaid the debt to Da X Company by raw materials and finished products with total value of





表 2.13

## 近 5 年背信案件比較統計

Comparison of Statistics of Breach of Trust Cases and Types  
over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		41	43	28	24	43
百分比 Percentage		100.00%	104.88%	65.12%	58.54%	104.88%
增減率 Rate of Increase / Decrease		100.00%	4.88%	-34.88%	-14.29%	79.17%
嫌疑人數 No. of Suspects		134	266	124	159	143
百分比 Percentage		100.00%	198.51%	92.54%	118.66%	106.72%
增減率 Rate of Increase / Decrease		100.00%	98.51%	-53.38%	28.23%	-10.06%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		20,948,832	44,539,784	9,266,641	3,872,587	4,192,210
增減率 Rate of Increase / Decrease		100.00%	112.61%	-79.19%	-58.21%	8.25%

- (1) 江○○係皇○投資公司董事長，渠將 95 年初以 6 億 9,800 萬元購得並登記於渠安排人頭王○○之臺北市內湖區不動產乙批，利用職權於 95 年 12 月間以 9 億 8,000 萬元高價轉賣予皇○投資公司，扣除相關成本，從中賺取不法金額 2 億 2,961 萬 744 元，經於 99 年 7 月 5 日移送臺北地檢署偵辦。
- (2) 陳○○係臺灣金○資產公司董事長、林○○係投資部經理，渠等於 98 年間，未依董事會同意通過之績效獎金提撥辦法，逕擅以「98 年有價證券投資獲利績效特別貢獻獎勵金」名義，自該公司 98 年有價證券投資獲利項目中提撥 7,744 萬 7,000 元分配予陳○○本人及其他 59 名員工，其中陳○○個人分得 2,124 萬 6,600 元，嗣該不法情事遭媒體報導，陳○○即夥同

\$11,487,176. The resale proceeds were wholly wired into the account of Chen XX and his wife for their personal use. The case was referred to the Taipei District Prosecutor's Office on 17 March 2010.

### (3) Breach of Trust

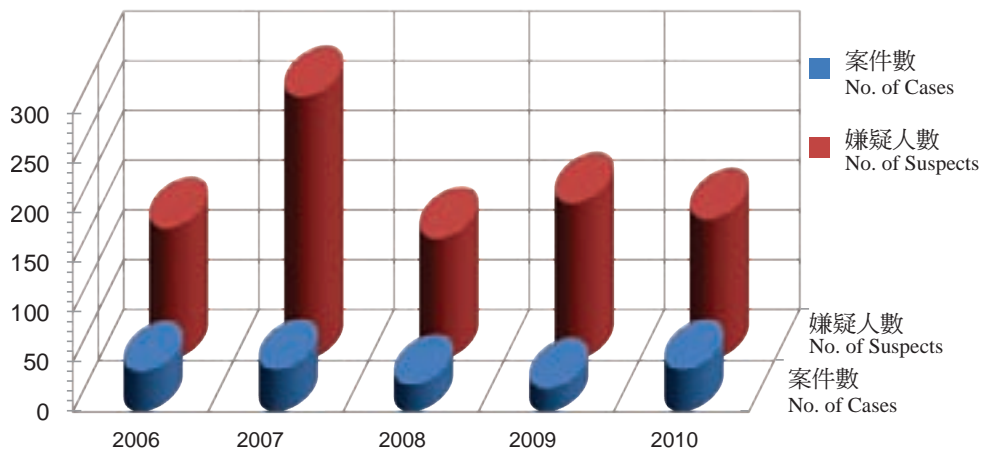
#### i. Statistics:

There were a total of 43 cases of breach of trust referred this year, which was 79.17% more than 24 cases in 2009, with 143 suspects, which was 10.06% less than 159 suspects in 2009; the amount of underlying loss was \$4,192,209,588, which was 8.25% more than \$3,872,586,712 in 2009 (see Tables 2.04, 2.05 and 2.13 and Graph 2.09).

#### ii. Significant Cases:

- (i) Jiang XX was the chairman of Huang X Investment Company. In the beginning of 2006, a group of real property in Neihu District, Taipei City was purchased at the price of \$698,000,000 under the names of nominee Wang XX. In December 2006, he abused his job authority and sold the property at the high price of

圖 2.09



近 5 年背信案件數及嫌疑人數比較

Comparison of Breach of Trust Cases and Suspects over the Past 5 Years



林○○另行製作不實領據，將其個人領取金額偽載為 1,388 萬元，餘款另以他人名義捐款予未獲核准成立之臺灣金○慈善基金會，意圖隱匿不法所得及平息媒體報導，經於 99 年 8 月 3 日移送臺北地檢署偵辦。

- (3) 葉○哲係真○大學校長；葉○義為葉○哲胞弟，為統○科技公司實際負責人。葉○哲明知依照真○大學採購營繕辦法，其胞弟葉○○經營之公司不得參與真○大學採購，然葉○哲為使其胞弟葉○○獲得不法利益，乃要求其胞弟先行變更公司登記負責人以迴避規範，復明知該學校新購之電腦於保固期不需維護，卻自 90 年間起逕自與統○科技公司簽訂資訊系統維護與電腦設備維護合約，約定該校每年需支付統○科技公司 700 萬元維護費用，自訂約起逐月支付，同時又以顯不合理之價格使統○科技公司承攬其他服務或採購，自 90 年起迄 95 年止，該校共計支付統○科技公司 3 億 3,976 萬 9,465 元，經於 99 年 5 月 21 日移送士林地檢署偵辦。

#### (四) 重利案件

##### 1. 數據比較：

本年移送重利案件計 9 案，較 98 年之 14 案，減少 35.71%；嫌疑人 20 人，較 98 年之 37 人，減少 45.95%；涉案標的 3 億 4,470 萬 9,477 元，較 98 年之 2 億 2,511 萬 7,050 元，增加 53.12%。（詳表 2.04、2.05、2.14 及圖 2.10）

##### 2. 重要案例：

- (1) 僑○公司總經理白○○分別於 94 年間及 96 年 5 月間，乘杜○公司負責人詹○○經營虧損及殷○公司負責人殷○○投資土地買賣失利，資金週轉不靈，需款孔急之際，貸予 2 億 8,693 萬元，分別收取日息 2% 至 3% 及月息 20% 之利息，經於 99 年 10 月 14 日移送臺北地檢署偵辦。
- (2) 胡○安及胡○全兄弟自 97 年 6 月起利用夾報方式散發廣告，從事地下錢莊放款業務，以每 10 天或 15 天為一期，10 萬元借款每期利息 8 千元至 1 萬元不等，折合年利率達 267% 至 313%，放款時預扣當期利息，並要求借款人開立預償本息之票據供擔保，牟取利息收入 1,000 萬餘元，經於 99 年 7 月 29 日移送臺中地檢署偵辦。
- (3) 顏○○、馬○○自 97 年起於臺中地區各大證券公司散發傳單，招攬有急



\$980,000,000 to Huang X Investment Company. After deduction of relevant cost, an illegal profit of \$229,610,744 was obtained. The case was referred to the Taipei District Prosecutor's Office on 5 July 2010.

- (ii) Chen XX was the chairman of Taiwan Jing X Asset Company. Lin XX was the investment manager. In 2009, without going through performance bonus payment rules approved by the board of directors, he wired \$77,447,000 from the company's 2009 securities investment profit to Chen XX and other 59 employees in the name of "2009 Securities Investment Profit Performance Special Bonus". Chen XX received \$21,246,600 personally. Such illegal matter was reported by the media. Chen XX conspired with Ling XX to establish fraudulent justifications and falsely stated that the personal amount received was \$13,880,000 and that the remaining amount was donated to Taiwan Jing X Charity Foundation in the name of others, the incorporation of such foundation was not approved. The purpose was to hide the illegal profits and appease medial report. The case was referred to the Taipei District Prosecutor's Office on 3 August 2010.
- (iii) Yeh X Je was the president of Jeng X University. Yeh X Yi was Yeh X Je's brother and he was the actual representative of Tong X Technology Company. Yeh X Je knew that, in accordance with the Procurement Rules of Jeng X University, the company operated by his brother Yeh XX could not participate in the procurement by Jeng X University. However, in order to obtain illegal interest for his brother Yeh XX, Yeh X Je asked his brother to change the name of the registered representative of the company in order to evade the rules. He was also aware that the computers newly purchased by the school did not need maintenance during the warranty period. However, in 2001, he signed information system maintenance and computer equipment maintenance agreement with Tong X Technology Company. Based on such agreement, the school needed to pay Tong X Technology Company \$7,000,000 or maintenance fee each year, payable on monthly basis from the signature of the agreement. Further, he procured for other services or procurement to be subcontracted to Tong X Technology Company at obviously unreasonable prices. From 2001 to 2006, the university paid to Tong X Technology Company a total of \$339,769,465. The case was referred to the Shilin District Prosecutor's Office on 21 May 2010.





表 2.14

## 近 5 年重利案件比較統計

## Comparison of Statistics of Usury Cases over Past 5 Years

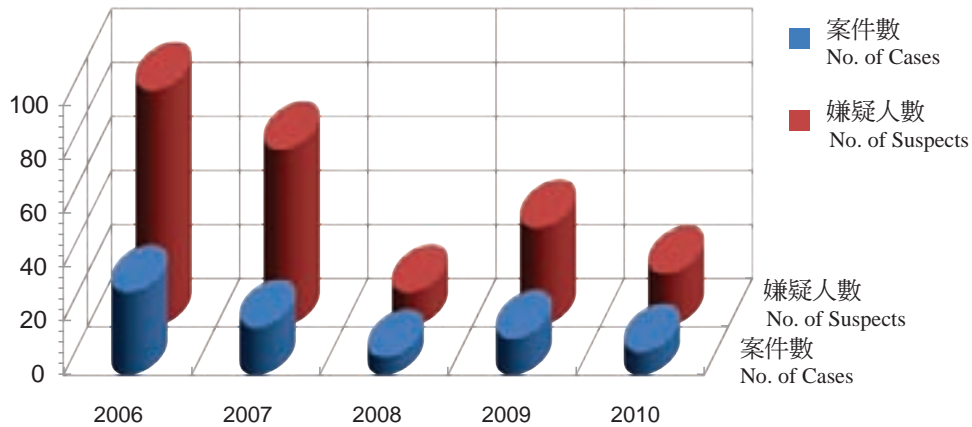
項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		31	18	7	14	9
百分比 Percentage		100.00%	58.06%	22.58%	45.16%	29.03%
增減率 Rate of Increase / Decrease		100.00%	-41.94%	-61.11%	100.00%	-35.71%
嫌疑人數 No. of Suspects		88	66	13	37	20
百分比 Percentage		100.00%	75.00%	14.77%	42.05%	22.73%
增減率 Rate of Increase / Decrease		100.00%	-25.00%	-80.30%	184.62%	-45.95%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		982,714	495,411	79,201	225,117	344,709
增減率 Rate of Increase / Decrease		100.00%	-49.59%	-84.01%	184.24%	53.12%

迫融資需求之不特定客戶，對其提供每 1 萬元日息 50 元（年利率 180%）之證券融資，並於借款人無力償付本息之際，即予恐嚇，使借款人心生畏懼，不法所得達 4,442 萬 3,200 元，經於 99 年 6 月 3 日移送臺中地檢署偵辦。

**(五) 走私案件****1. 數據比較：**

本年移送走私案件 18 案，較 98 年之 10 案，增加 80%；嫌疑人 20 人，較 98 年之 21 人，減少 4.76%；涉案標的 2,564 萬 4,277 元，較 98 年之 2,346 萬 8,254 元，增加 9.27%。（詳表 2.04、2.05、2.15 及圖 2.11）

圖 2.10



近 5 年重利案件數及嫌疑人數比較  
Comparison of Usury Cases and Suspects over the Past 5 Years

#### (4) Usury

##### i. Statistics:

There were 9 cases of usury referred this year, which is 35.71% less than 14 cases in 2009, with 20 suspects, which was 45.05% less than 37 suspects in 2009. The underlying amount was \$344,709,477, which was 53.12% more than \$225,117,050 in 2009 (see Tables 2.04, 2.05 and 2.14 and Graph 2.10).

##### ii. Significant cases:

- (i) Bai XX, general manager of Chiao X Company, made a loan of \$286,930,000 between 2005 and May 2007 to Du X Company and Ying X Company. These companies urgently needed the funding due to operational losses by Jang XX, representative Du X Company, and losses from land investment and transactions by Ying XX, representative of Ying X Company. Interest was charged respectively at 2-3% per day and 20% per month. The case was referred to the Taipei District Prosecutor's Office on 14 October 2010.
- (ii) In June 2008, the brothers Hu X An and Hu X Chuan distributed advertisement about underground lending houses through newspaper slips. Each 10 to 15 days



表 2.15

## 近 5 年走私案件比較統計

## Comparison of Statistics of Smuggling Cases over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		33	22	27	10	18
百分比 Percentage		100.00%	66.67%	81.82%	30.30%	54.55%
增減率 Rate of Increase / Decrease		100.00%	-33.33%	22.73%	-62.96%	80.00%
嫌疑人數 No. of Suspects		35	33	31	21	20
百分比 Percentage		100.00%	94.29%	88.57%	60.00%	57.14%
增減率 Rate of Increase / Decrease		100.00%	-5.71%	-6.06%	-32.26%	-4.76%
涉案標的（元） Underlying Amount (dollars)		91,336,750	233,831,112	28,657,542	23,468,254	25,644,277
增減率 Rate of Increase / Decrease		100.00%	156.01%	-87.74%	-18.11%	9.27%

案件型態：

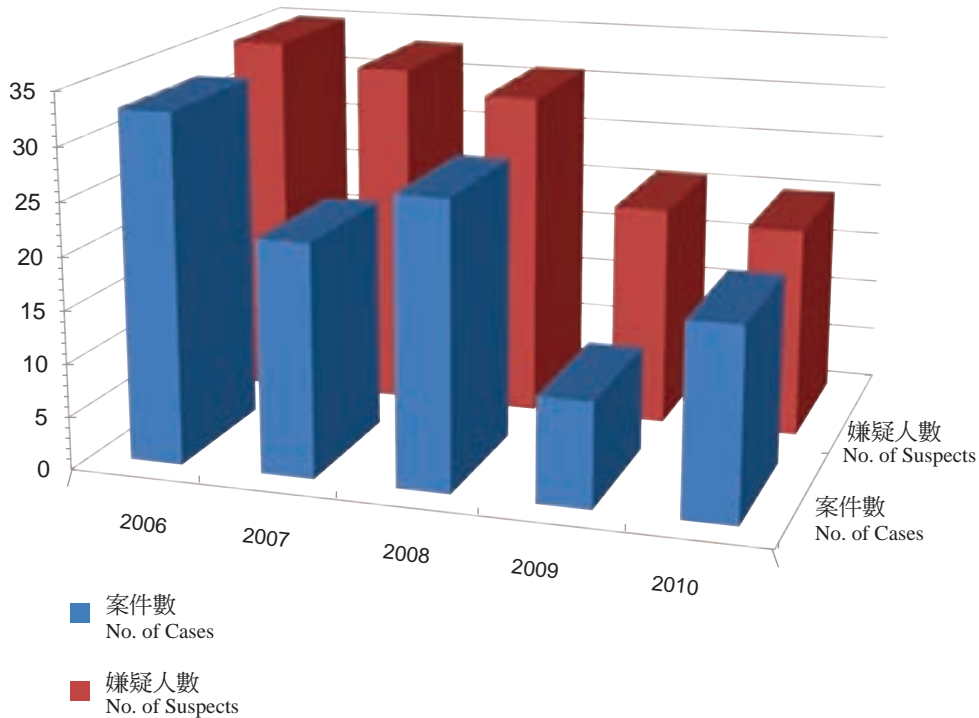
- (1) 貨櫃走私 11 案。
- (2) 漁船走私 0 案。
- (3) 夾帶走私 7 案。

（詳表 2.16 及圖 2.12）

## 2. 重要案例：

- (1) 吉○豐實業公司負責人王○○，明知花菇、壓縮香菇、豬蹄筋係行政院依懲治走私條例授權公告管制進口之物品，不得擅自輸入，竟於 97 年 11 月

圖 2.11



近 5 年走私案件數及嫌疑人數比較  
Comparison of Smuggling Cases and Suspects over the Past 5 Years

was a lending period. For a loan of \$100,000, interest of \$8,000 to \$10,000 was charged for each period, equivalent to an annual interest rate of 267% to 313%. Interest for the current period was deducted in advance at the time of release. Borrowers were also required to issue pre-payment notes as guarantees. Interest income was realized at more than \$10 Million. The case was referred to the Taichung District Prosecutor's Office on 29 July 2010.

- (iii) Since 2008, Yang XX and Ma XX distributed flyers in major securities companies in Taichung area to solicit clients who were in urgent needs of financing. Securities financing was provided at daily interest of \$50 for each \$10,000 (annual interest rate 180%). If any borrower cannot repay the principal and interest, threat is exercised to create fear. Illegal interest was realized at





表 2.16

## 近 5 年走私案件型態比較統計

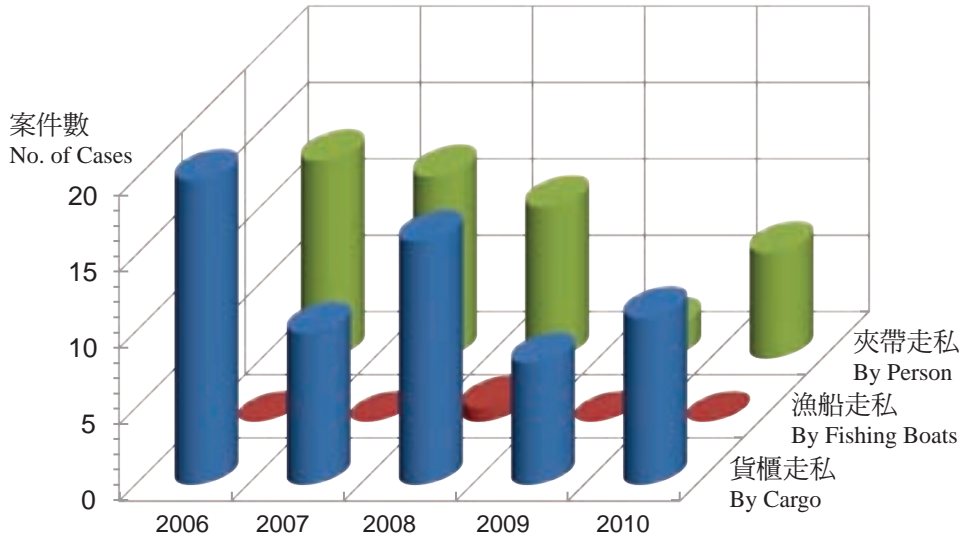
Comparison of Statistics of Smuggling Cases over Past 5 Years,  
by Smuggling Method

項目 Item		年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
合計 Total	案件數 No. of Cases		33	22	27	10	18
	嫌疑人數 No. of Suspects		35	33	31	21	20
貨櫃走私 By Cargo	案件數 No. of Cases		20	10	16	8	11
	嫌疑人數 No. of Suspects		21	16	17	19	13
漁船走私 By Fishing Boats	案件數 No. of Cases		0	0	1	0	0
	嫌疑人數 No. of Suspects		0	0	1	0	0
夾帶走私 By Person	案件數 No. of Cases		13	12	10	2	7
	嫌疑人數 No. of Suspects		14	17	13	2	7

14 日申報進口「塑膠粒、風扇及零件」時，夾藏大陸地區產製之花菇、壓縮香菇、豬蹄筋等貨物，意圖矇混闖關進口，嗣經會同財政部基隆關稅局，共計緝獲上開貨品 1 萬 5,946 公斤，經於 99 年 9 月 16 日移送基隆地檢署偵辦。

- (2) 張○○係璟○堂生物科技公司負責人，明知大陸地區產製乾白蓮子係行政院依懲治走私條例授權公告管制進口之物品，非經申請許可不得擅自輸入；竟於 96 年 9 月 29 日委由不知情之順○報關公司向財政部高雄關稅局報運進口大陸地區產製甘草等免稅中藥材 1 批，嗣經會同保安警察第三總隊及財政部高雄關稅局人員查驗，發現來貨藏匿未申報之乾白蓮子 2,448 公斤，經於 99 年 3 月 23 日移送高雄地檢署偵辦。

圖 2.12



近 5 年走私案件型態比較

Comparison of Smuggling Cases and Suspects over the Past 5 Years, by Smuggling Method

\$44,423,200. The case was referred to the Taichung District Prosecutor's Office on 3 June 2010.

## (5) Smuggling

### i. Statistics:

There were 19 smuggling cases referred this year, which was 80% more than 10 cases in 2009, with 20 suspects, which was 4.76% less than 21 suspects in 2009. The dollar amount involved was \$25,644,277, which was 9.27% more than \$23,468,254 in 2009. (see Tables 2.04, 2.05 and 2.15 and Graph 2.11).

The cases include:

- (i) By container: 11 cases.
- (ii) By fishing boats: 0 case.
- (iii) By personal carriage: 7 cases.

(See Table 2.16 and Graph 2.12)

### ii. Significant Cases:

(3) 王○○明知大陸地區產植之冷藏生鮮蓮藕 (FROZEN LOTUS ROOTS)，係行政院依懲治走私條例規定授權公告管制進口之物品，不得擅自輸入，竟於 98 年 9 月及 99 年 1 月先後委託不知情之高雄市佳○報關公司及順○報關公司，向財政部高雄關稅局報運進口大陸地區產製調製蓮藕 (PREPARED LOTUS ROOTS) 11 萬 3,130 公斤，嗣經會同財政部高雄關稅局查驗，並送請屏東科技大學鑑定結果，實際來貨均為大陸地區產植之冷藏生鮮蓮藕，經於 99 年 3 月 1 日移送高雄地檢署偵辦。

## (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 32 案，較 98 年之 60 案，減少 46.67%；嫌疑人 414 人，較 98 年之 718 人，減少 42.34%；涉案標的 66 億 5,780 萬 5,707 元，較 98 年之 213 億 3,911 萬 5,437 元，減少 68.80%（詳表 2.04、2.05、2.17 及圖 2.13）



違反稅捐稽徵法案的查緝品



- (i) Wang XX, representative of Ji X Industrial Company, knew that mushrooms, dried mushrooms and port tendons were items under import restriction list published in accordance with the Statute for Punishment of Smuggling and cannot be imported without authorization. However, on 14 November 2008, under the application for importation of “plastic pellets, fans and parts”, mushrooms, dried mushrooms and port tendons manufactured in Mainland China were hidden with the attempt of unauthorized importation. A total of 15,946 kilograms of such products were discovered together with the Customs Bureau of the Ministry of Finance. The case was referred to the Keelung District Prosecutor’s Office on 16 September 2010.
- (ii) Chang XX was the representative of Jing X Tang Biotechnology Company. He knew that dried locus seeds manufactured in mainland China were under import restriction list published in accordance with the Statute for Punishment of Smuggling and cannot be imported without authorization. However, on 29 September 2007, he requested Shun X Customs Declaration Company, which was not aware of the smuggling, to file a declaration for duty-free Chinese medicine materials manufactured in Mainland China with the Kaohsiung Customs Bureau of the Ministry of Finance. 2,448 kilograms of dried lotus seeds were discovered hidden in such products together with the Third Team of Security Police and staff from Kaohsiung Customs Bureau of the Ministry of Finance. The case was referred to the Kaohsiung District Prosecutor’s office on 23 March 2010.
- (iii) Wang XX knew that frozen lotus roots grown in Mainland China was under import restriction list published in accordance with the Statute for Punishment of Smuggling and cannot be imported without authorization. However, from September 2009 to January 2010, he requested Jia X Customs Declaration Company and Shun X Customs Declaration Company in Kaohsiung City, which were not aware of the smuggling, to file a declaration for 113,130 kilograms of prepared lotus roots manufactured in Mainland China with the Kaohsiung





表 2.17

## 近 5 年違反稅捐稽徵法案件比較統計

## Comparison of Statistics of Cases concerning Violation of Tax Collection Act over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		77	91	72	60	32
百分比 Percentage		100.00%	118.18%	93.51%	77.92%	41.56%
增減率 Rate of Increase / Decrease		100.00%	18.18%	-20.88%	-16.67%	-46.67%
嫌疑人數 No. of Suspects		926	1,343	988	718	414
百分比 Percentage		100.00%	145.03%	106.70%	77.54%	44.71%
增減率 Rate of Increase / Decrease		100.00%	45.03%	-26.43%	-27.33%	-42.34%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		331,148,950	47,796,231	41,707,895	21,339,115	6,657,806
增減率 Rate of Increase / Decrease		100.00%	-85.57%	-12.74%	-48.84%	-68.80%

案件型態：

- (1) 違反稅捐稽徵法第 41 條 (納稅義務人以詐術或其他不正當方法逃漏稅捐) 13 案。
- (2) 違反稅捐稽徵法第 42 條 (違反代徵或扣繳業務) 0 案。
- (3) 違反稅捐稽徵法第 43 條 (教唆或幫助逃漏稅捐) 10 案。
- (4) 其他 9 案。

(詳表 2.18 及圖 2.14)

## 2. 重要案例：

- (1) 許○○係第○資源回收物合作社負責人，於 95、96 年間以人頭偽充各回

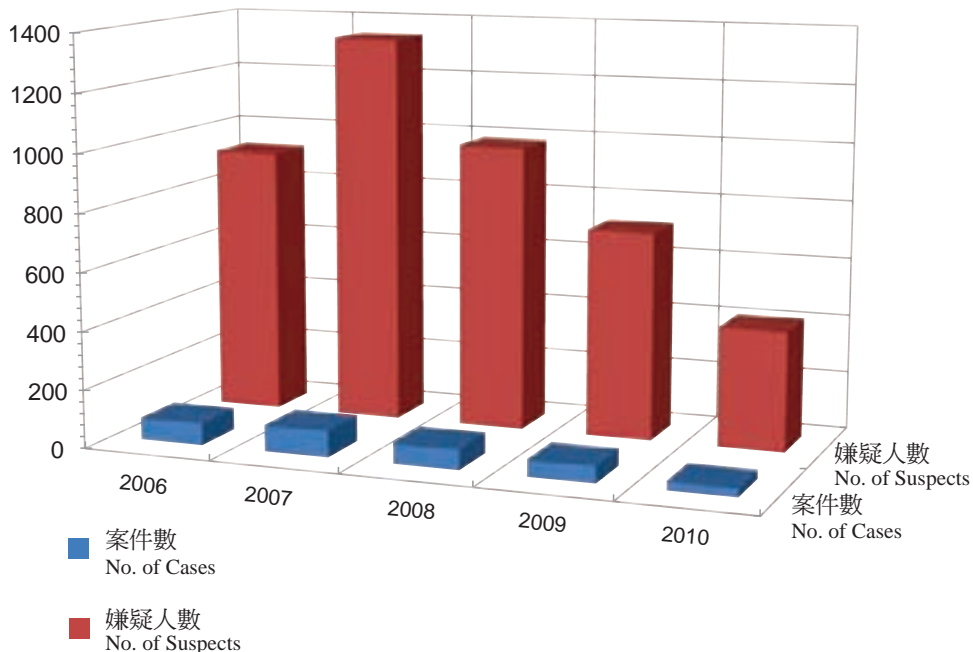
Customs Bureau of the Ministry of Finance. The Kaohsiung Customs Bureau of the Ministry of Finance discovered such products and sent them to Pingdong Technology University for verification. It was confirmed that such products were indeed frozen lotus roots grown in Mainland China. The case was referred to the Kaohsiung District Prosecutor's Office on 1 March 2010.

## (6) Violation of Tax Collection Act

### i. Statistics:

There were 32 tax law violation cases this year, 46.67% less than 60 cases in 2009, with 414 suspects, 42.34% less than 718 suspects in 2009. Involved dollar amount of \$6,657,805,707, which was 68.80% less than \$21,339,115,437 in 2009 (see Tables 2.04, 2.05 and 2.17 and Graph 2.13).

圖 2.13



近 5 年違反稅捐稽徵法案件數及嫌疑人數比較

Comparison of Cases and Suspects Involved in Tax Collection Act Violation over Past 5 Years



表 2.18

## 近 5 年違反稅捐稽徵法案件型態比較統計

## Comparison of Statistics of Cases concerning Violation of Tax Collection Act over Past 5 Years, by Code Violation

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數合計 Total No. of Cases	Percentage	77	91	72	60	32
百分比 Percentage		100.00%	118.18%	93.51%	77.92%	41.56%
增減率 Rate of Increase / Decrease		100.00%	18.18%	-20.88%	-16.67%	-46.67%
稅捐稽徵法第 41 條 Article 41 of Tax Collection Act		22	27	45	31	13
稅捐稽徵法第 42 條 Article 42 of Tax Collection Act		0	0	2	2	0
稅捐稽徵法第 43 條 Article 43 of Tax Collection Act		44	37	15	18	10
稅捐稽徵法第 44 條及其他 Article 44 of Tax Collection Act and Others		11	27	10	9	9

收站之社員，浮報回收金額，將虛偽開立之統一發票金額隨機分攤至人頭社員，並編造不實交易資料填報所得申報書，幫助資源回收之大盤商逃漏營業稅、營利事業所得稅，開立不實發票金額達 42 億 3,668 萬 4,139 元，經於 99 年 9 月 27 日移送臺中地檢署偵辦。

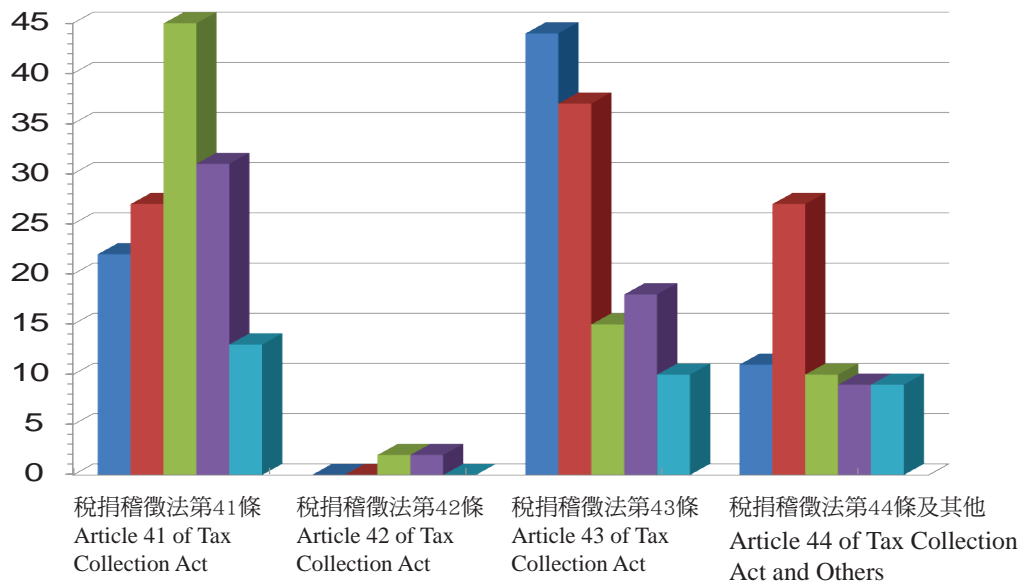
- (2) 張○○係東○同濟會前會長，自 94 年迄 96 年止，基於幫助他人逃漏稅之犯意，向楊○○等 145 人誇稱對該會之捐款可作為申報個人綜合所得稅之列舉扣除額，楊○○等即以捐款收據面額 6% 至 7% 之金額，向張○○等購買不實捐款收據辦理申報，合計逃漏金額 4,623 萬 4,200 元，經於 99 年 7 月 16 日移送彰化地檢署偵辦。
- (3) 周○○及周郭○○夫婦分別為長○及慈○食品公司負責人，自 90 年 1 月至 98 年 4 月止，2 人明知長○及慈○公司並無向曼○貿易等公司行號進貨

The cases include:

- (i) Article 41 of the Tax Collection Act (Taxpayer evades tax by illicit means): 13 cases.
- (ii) Article 42 of Tax Collection Act (Violation of tax collection by withholding procedures): 0 case.
- (iii) Article 43 of Tax Collection Act (Instigating or helping others in tax evasion): 10 cases.
- (iv) Others: 9 cases.

(See Table 2.18 and Graph 2.14)

圖 2.14



近 5 年違反稅捐稽徵法案件型態比較

Comparison of Cases and Suspects Involved in Tax Collection Act Violation  
over Past 5 Years, by Code Violation





之事實，竟以發票金額 2% 至 5% 不等之代價，向該等公司買入不實發票，充作長○及慈○食品公司進項成本，藉以逃漏稅捐，計取得不實進項發票金額達 3 億 6,539 萬 5,372 元；另長○及慈○食品公司實際銷售貨物予榮○等數十家公司行號，亦刻意漏開銷項發票，總計漏報銷售額 2 億 9,955 萬 6,627 元，經於 99 年 7 月 14 日移送高雄地檢署偵辦。

### (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 2 案，較 98 年之 4 案，減少 50%；嫌

表 2.19

#### 近 5 年偽變造貨幣及有價證券案件比較統計

#### Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities Cases over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		12	3	7	4	2
百分比 Percentage		100.00%	25.00%	58.33%	33.33%	16.67%
增減率 Rate of Increase / Decrease		100.00%	-75.00%	133.33%	-42.86%	-50.00%
嫌疑人數 No. of Suspects		24	8	12	14	5
百分比 Percentage		100.00%	33.33%	50.00%	58.33%	20.83%
增減率 Rate of Increase / Decrease		100.00%	-66.67%	50.00%	16.67%	-64.29%
涉案標的 (元) Underlying Amount (Dollars)		336,910,700	2,658,630	970,133,661	3,448,564,708	37,011,500
增減率 Rate of Increase / Decrease		100.00%	-99.21%	36389.98%	255.47%	-98.93%

## ii. Significant Cases:

- (i) Hsu XX was the representative of No. X Recycling Cooperative. In 2006 and 2007, nominees were used to act fraudulently as members from the recycling division, reported false recycling amounts, issued false uniform invoices, randomly allocated to the nominee members, falsified transaction information, completed income declarations and assisted the recycling wholesalers to avoid business tax, profit seeking enterprise income tax. False invoices in the total amount of \$4,236,684,139 were issued. The case was referred to the Taichung District Prosecutor's Office on 27 September 2010.
- (ii) Chang XX is the former president of Dong X Association. From 2005 to 2007, with the criminal intention to assist others evade tax, he claimed to 145 persons including Yang XX that donations to his association may be deducted from personal consolidated income tax declarations. People including Yang XX purchased false donation receipts from Chang XX at the price equivalent to 6% to 7% of the face value of the donation receipts. Total amount of evasion was \$46,234,200. The case was referred to the Changhua District Prosecutor's Office on 16 July 2010.
- (iii) The couple Chou XX and Chou Guo XX are representatives of Chang X and Tsi X Food Companies. From January 2001 to April 2009, the two persons knew that Chang X and Tsi X Companies did not purchase any product from Man X Trading Company. However, they purchased false invoices at the cost of between 2% and 5% of the invoice amounts from such companies and reported them as product purchase costs by Chang X and Tsi X Food Companies for the purpose of evading tax. The total amount of false purchase invoice was \$365,395,372. Chang X and Tsi X Food Companies also sold products to more than ten companies including Rong X, but purposefully omitted the invoices. Total sales amount of \$299,556,627 was omitted. The was referred to the Kaohsiung District Prosecutor's Office on 14 July 2010.

## *(7) Counterfeit/alteration of currency and negotiable securities*

### i. Statistics:

There were 2 counterfeit/alteration cases referred this year, which was 50% less than 4 cases in 2009, with 5 suspects, which was 64.29% less than 14 suspects in 2009.



疑人 5 人，較 98 年之 14 人，減少 64.29%；涉案標的 3,701 萬 1,500 元，較 98 年之 34 億 4,856 萬 4,708 元，減少 98.93%。（詳表 2.04、2.05、2.19 及圖 2.15）

案件型態：

(1) 偽變造貨幣 1 案。

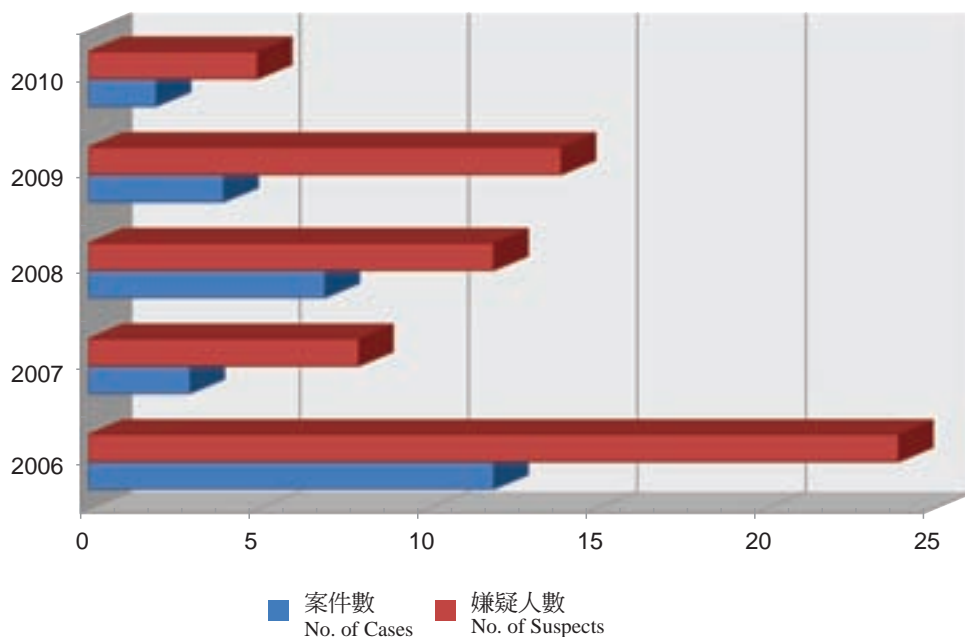
(2) 偽變造有價證券 1 案。

（詳表 2.04、2.20 及圖 2.16）

## 2. 重要案例：

(1) 許○○、蘇○○及陳○○等於 99 年 5 月間在臺南縣永康市民宅內印製偽美鈔及人民幣，經會同臺南縣警察局永康分局共同偵辦，查獲偽造百元美鈔成品 277 張，半成品 5 萬 8,228 張，舊版百元人民幣偽鈔 1 萬 895 張、新版百元人民幣偽鈔 6 萬 1,458 張，及印刷模版 25 塊、印刷機、電腦裁切

圖 2.15



近 5 年偽變造貨幣及有價證券案件數及嫌疑人數比較

Comparison of Cases and Suspects Involved in Counterfeit/Alteration of National Currency and Securities over Past 5 Years





偽造有價證券案的查緝品

The underlying amount was \$37,011,500, which was 98.93% less than \$3,448,564,708 in 2009 (see Tables 2.04, 2.05 and 2.19 and Graph 2.15).

The cases include:

- (i) Counterfeit/alteration of currency: 1 case.
- (ii) Counterfeit/alteration of negotiable securities: 1 case.

(See Tables 2.04 and 2.20 and Graph 2.16)

## ii. Significant Cases:

- (i) In May 2010, Hsu XX, Su XX and Chen XX printed US Dollars and Renminbi in private housing in Yongkang City, Tainan County. A total of 277 USD notes, 58,228 notes of semi-finished products, 10,895 notes of counterfeit Renminbi notes in old version of 100 denominations, 61,458 notes of counterfeit Renminbi notes in new version of 100 denominations, 25 printing modules, printing machine, computer cutting machine and modulating machine were discovered together with the Yongkang Branch of Tainan County Police Department. The





機、製版機等相關設備，經於 99 年 10 月 12 日移送臺南地檢署偵辦。

- (2) 謝○○係東○公司會計兼出納人員，利用保管公司空白支票之機會，自 97 年 1 月至 98 年 2 月止，於空白支票偽蓋董事長與總經理之印章及偽填金額後，持向柯○○等人借款，待款項匯入公司帳戶後，即自行提領私用，不法金額 4,551 萬 5,581 元，經於 99 年 1 月 28 日移送苗栗地檢署偵辦。

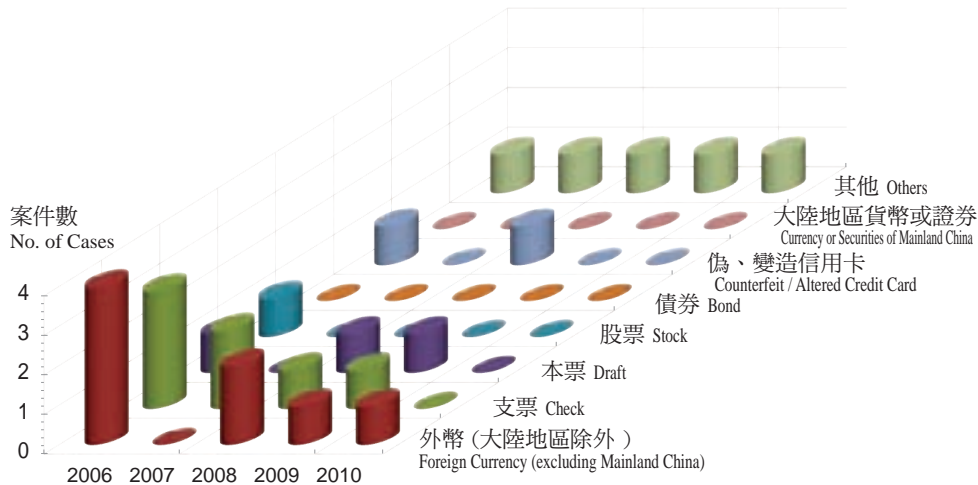
表 2.20

### 近 5 年偽變造貨幣及有價證券案件型態比較統計

#### Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities Cases over Past 5 Years, by Code Violation

項目 Item		年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
偽、變造國幣 Counterfeit / Alteration of National Currency			1	0	1	4	0
偽變造有價證券 Counterfeit / Alteration of Securities	小計 Subtotal		11	3	6	14	2
	外幣 (大陸地區除外) Foreign Currency (excluding Mainland China)		4	0	2	1	1
	支票 Check		3	2	1	1	0
	本票 Draft		1	0	1	1	0
	股票 Stock		1	0	0	0	0
	債券 Bond		0	0	0	0	0
	偽、變造信用卡 Counterfeit / Altered Credit Card		1	0	1	0	0
	大陸地區貨幣或證券 Currency or Securities of Mainland China		0	0	0	0	0
	其他 Others		1	1	1	1	1

圖 2.16



近 5 年偽變造貨幣及有價證券案件型態比較  
Comparison of Cases and Suspects Involved in Counterfeit/Alteration of National  
Currency and Securities over Past 5 Years, by Code Violation

case was referred to the Tainan District Prosecutor's Office on 12 October 2010.

- (ii) Hsieh XX was the accountant and cashier of Dong X Company. Taking advantage of the opportunity of keeping the company's blank checks, from January 2008 to February 2009, he affixed the seals of the chairman and general manager on the blank checks and completed the amounts to borrow funds from persons including Ke XX. After the funds were wired into the company's account, he withdrew such funds and used them for private purposes. The illegal amount was \$45,515,581. The case was referred to the Miaoli District Prosecutor's Office on 28 January 2010.

## (8) Violation of Tobacco and Alcohol Administration Act

### i. Statistics:

There were 5 cases tobacco and alcohol law violation cases referred this year, which was 25% more than 4 cases in 2009, with 8 suspects, which was 0% increase from 8 suspects in 2009. The underlying amount was \$94,455,656, which was 2077.86% increase from \$4,337,085 in 2009 (see Tables 2.04, 2.05 and 2.21 and Graph 2.17).



## (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 5 案，較 98 年之 4 案，增加 25%；嫌疑人 8 人，較 98 年之 8 人，增加 0%；涉案標的 9,445 萬 5,656 元，較 98 年之 433 萬 7,085 元，增加 2077.86%。（詳表 2.04、2.05、2.21 及圖 2.17）

### 2. 重要案例：

- (1) 王○○係瑞○醫療儀器公司負責人，明知進口「酒類」應先向主管機關財政部申請許可始得輸入，竟於 98 年 6 月 23 日委託報關行報運進口越南製變性酒精 60 桶，惟經查驗其變性劑含量不符合「未變性酒精管理辦法」規定，視為未變性酒精，核屬「酒類」管理，經於 99 年 7 月 8 日移送基

表 2.21

### 近 5 年違反菸酒管理法案件比較統計

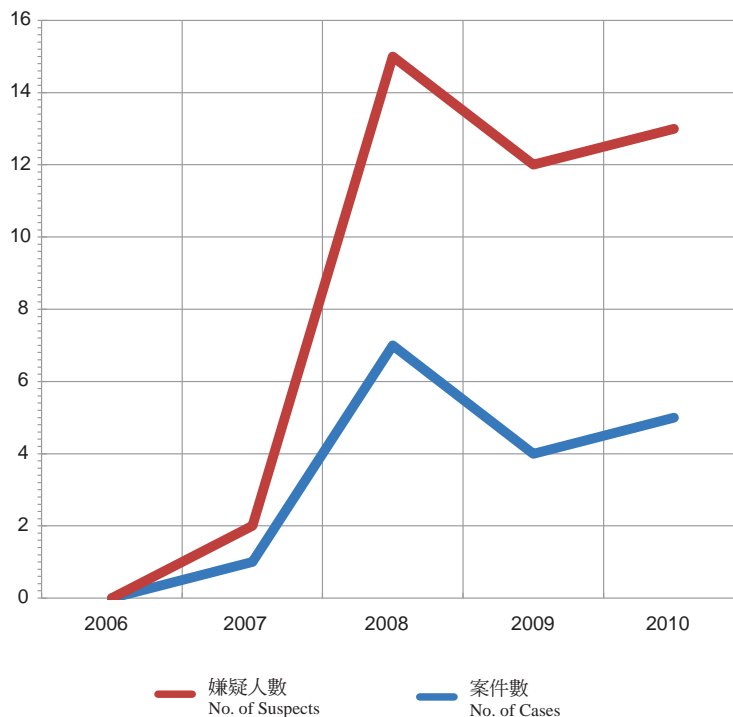
#### Comparison of Statistics of Violation of Tobacco and Alcohol Administration Act Cases and Types over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		0	1	7	4	5
增減率 Rate of Increase / Decrease		100.00%	NA	600.00%	-42.86%	25.00%
嫌疑人數 No. of Suspects		0	1	8	8	8
增減率 Rate of Increase / Decrease		100.00%	NA	700.00%	0.00%	0.00%
涉案標的 (元) Underlying Amount (Dollars)		0	25,435	4,152,003	4,337,085	94,455,656
增減率 Rate of Increase / Decrease		100.00%	NA	16,223.97%	4.46%	2077.86%

## ii. Significant Cases:

- (i) Wang XX was the representative of Rui X Medical Equipment Company. He knew that “alcohol” products may only be imported after prior application with and approval from the competent authority, the Ministry of Finance. However, on 23 June 2009, he requested a customs declaration agency to file an application for 60 buckets of denatured alcohol manufactured in Vietnam. It was discovered that the quantity of denatonium included was inconsistent with the “Rules for Management of Non-Denatured Alcohol” and should be deemed non-denatured alcohol and subject to management under “alcohol” product. The case was referred to the Keelung District Prosecutor’s Office on 8 July 2010.

圖 2.17



近 5 年違反菸酒管理法案件數及嫌疑人數比較  
Comparison of Cases and Suspects Involved in Tobacco and Alcohol  
Administration Act Violation over Past 5 Years





隆地檢署偵辦。

- (2) 許○○係勝○輪船員，於 98 年底利用該輪停泊於菲律賓馬尼拉港機會，未經船長允許以每箱港幣 100 元之代價，為他人載運私菸至香港，因故未卸貨，該輪 99 年 1 月 6 日泊靠高雄港碼頭時，許員企圖將預藏於貨艙密窩之私菸私運出港，經會同財政部高雄關稅局人員執行抄查，查獲 DAVIDOFF 及 M-M 等品牌私菸共計 2 萬 6,150 條，經於 99 年 7 月 7 日移送高雄地檢署偵辦。

### (九) 違反銀行法案件

#### 1. 數據比較：

本年移送違反銀行法案件 40 案，較 98 年之 51 案，減少 21.57%；嫌疑人 96 人，較 98 年之 165 人，減少 41.82%；涉案標的 267 億 5,970 萬 3,670 元，較 98 年之 454 億 5,913 萬 7,439 元，減少 41.13%。（詳表 2.04、2.05、2.22 及圖 2.18）

案件型態：

- (1) 非法吸收資金案件 5 案。
- (2) 未經政府核准辦理國內外匯兌業務案件 26 案。
- (3) 其他 9 案。

（詳表 2.23 及圖 2.19）

#### 2. 重要案例：

- (1) 侯○○係英屬維京群島商萬○投資展業公司負責人，陳○○等人為該公司重要幹部，於 96 年起在臺舉辦多場說明會，招攬不特定民眾以每單位 2 萬美元、10 萬美元或 50 萬美元購買「MasterFx50」、「MasterFx70」、「MasterFx90」系列基金，並宣稱該公司將成立子公司在國際貨幣市場操作，獲利之 70% 至 75% 歸投資人所有，估計年收益達 24% 至 60%，惟 98 年 3 月間該公司延付投資人本息，佯稱係操作外匯市場之銀行內部帳務錯誤，延至 98 年 8 月該公司結束營業，投資人損失計 1,599 萬美元（折合新臺幣約 5 億 1,168 萬元），經於 99 年 12 月 7 日移送臺北地檢署偵辦。
- (2) 黃○○等 3 人，於 96、97 年間購買洪○里生技公司臺中縣外埔廠 90% 經營權及彰化縣芳苑廠之舊廠設備，作為向外宣傳參觀之用，之後即以「開

- (ii) Hsu XX was a seafarer on Shen X Ship. At the end of 2009 when the ship was docked at the Manila port of the Philippines, he transported unauthorized cigarettes to Hong Kong without authorization of the pilot at the price of 100 Hong Kong Dollars per box. The products were therefore not unloaded. The ship stopped at Kaohsiung port on 6 January 2010. Hsu XX tried to transport unauthorized cigarettes that he had hidden inside the ship outside the port. A total of 26,150 cartons of unauthorized cigarettes in the brands including Davidoff and M-M were discovered together with the staff from Kaohsiung Customs Bureau of the Ministry of Finance. The case was referred to the Kaohsiung District Prosecutor's Office on 7 July 2010.

## ***(9) Violation of Banking Act***

### **i. Statistics:**

There were 40 banking Act violation cases referred this year, which was 21.57% less than 51 cases in 2009, with 96 suspects, which was 41.82% less than 165 suspects in 2009. The underlying amount was \$26,759,703,670, which was 41.13% less than \$45,459,137,439 in 2009 (see Tables, 2.04, 2.05 and 2.22 and Graph 2.18).

The cases include:

- (i) Raising illegal capital funds: 5 cases.
- (ii) Unauthorized operation of remittance and acceptance: 26 cases.
- (iii) Others: 9 cases.

(See Table 2.23 and Graph 2.19)

### **ii. Significant Cases:**

- (i) Hou XX was the representative of the British Virgin Island Company Wan X Investment Development Company. Persons including Chen XX were important staff of such company. In 2007, several presentations were given in Taiwan to solicit purchasing of "Master Fx50", "Master Fx70" and "Master Fx90" series of funds by unspecified persons in the units of 20,000, 100,000 and 500,000 US Dollars. They claimed that the company would establish subsidiaries and operate in the international currency market and that 70% to 75% profit will belong to the investors, with expected annual return of 24% to 60%. However, in March 2009, the company delayed in the payment of



表 2.22

## 近 5 年違反銀行法案件比較統計

Comparison of Statistics of Cases Concerning Violation of  
Banking Act over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		42	48	58	51	40
百分比 Percentage		100.00%	114.29%	138.10%	121.43%	95.24%
增減率 Rate of Increase / Decrease		100.00%	14.29%	20.83%	-12.07%	-21.57%
嫌疑人數 No. of Suspects		238	151	201	165	96
百分比 Percentage		100.00%	63.45%	84.45%	69.33%	40.34%
增減率 Rate of Increase / Decrease		100.00%	-36.55%	33.11%	-17.91%	-41.82%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		87,148,666	64,729,832	32,565,493	45,459,137	26,759,704
增減率 Rate of Increase / Decrease		100.00%	-25.72%	-49.69%	39.59%	-41.13%

○公司」、「開○生技公司」等名義，利用洪○里生技公司之營業實績、專利技術、證照等資料，營造「開○公司」、「開○生技公司」與洪○里生技公司策略聯盟之假象，向不特定大眾宣稱投資該集團獨占之有機廢棄物處理等事業，每年將可獲 15% 至 18.25% 之高額報酬，共計違法吸金 4 億 5,531 萬 6,000 元，經於 99 年 3 月 30 日移送高雄地檢署偵辦。

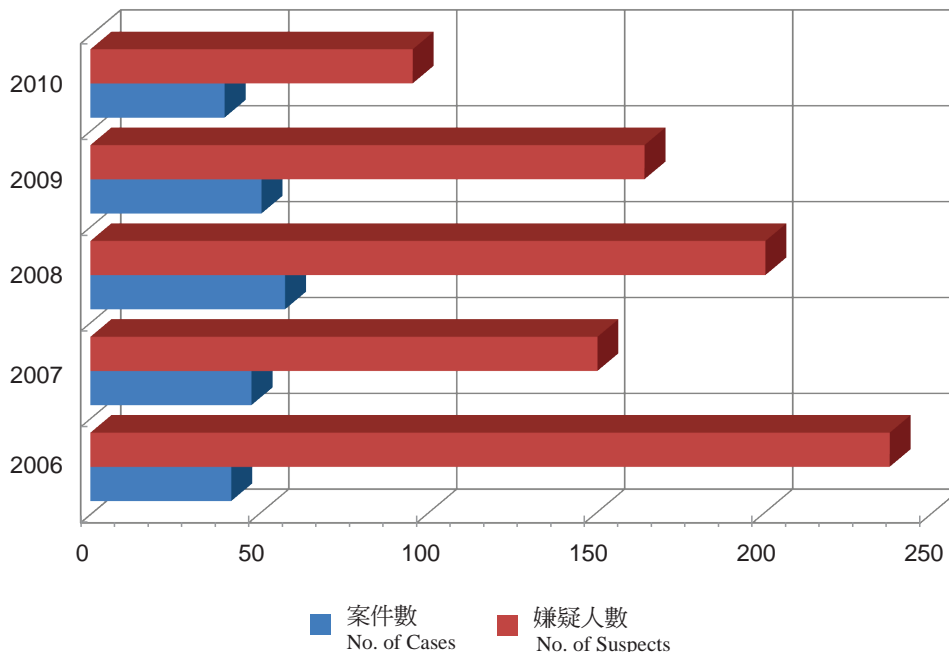
- (3) 李○○等 2 人自 97 年間起，以定期給付紅利之方式，招攬民眾投資外幣保證金交易，並以虛偽設立之香港利○投資公司名義與客戶簽訂合約書，大量吸收資金，於營運期間僅給付投資人 1 至 3 期之約定紅利後，即無預警結束營運並停止發放紅利，致投資人血本無歸，吸金金額達 4 億 2,600



principal and interest to investors, claiming that it was due to an error of internal accounting of the bank in the foreign exchange market operations. In August 2009, the company closed the business, causing total losses to the investors of 15.99 Million US Dollars (approximately NT\$511,680,000). The case was referred to the Taipei District Prosecutor's Office on 7 December 2010.

- (ii) In 2007 and 2008, three persons including Huang XX purchased 90% operating rights of the Waipu Plant of Hong X Li Biotechnology Company in Taichung County and the equipment in the old Fangyuan plant in Chang Hua County for the purpose of public promotion and visits. Subsequently, they used the operating performance, patent technology and certificates of Hong X Li Biotechnology Company under the names of “Kai X Company” and “Kai X Biotechnology Company” to create the false understanding that there was a strategic alliance between “Kai X Company”, “Kai X Biotechnology Company”

圖 2.18



近 5 年違反銀行法案件數及嫌疑人數比較

Comparison of Cases and Suspects Involved in Banking Act Violation over the Past 5 Years





表 2.23

## 近 5 年違反銀行法案件型態比較統計

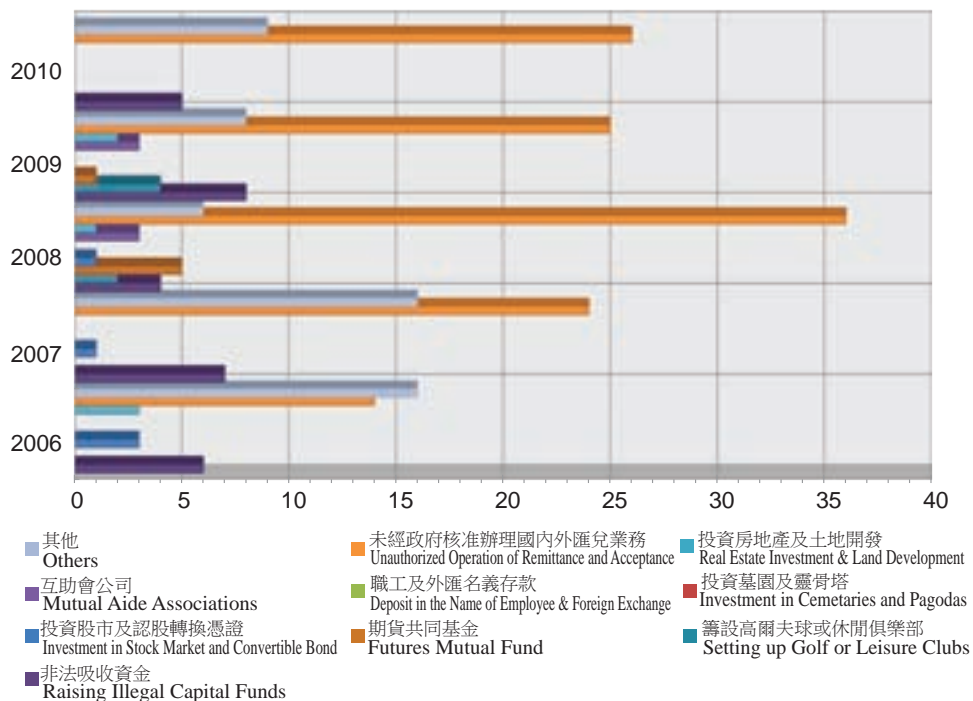
## Comparison of Statistics of Cases Concerning Violation of Banking Act over Past 5 Years, by Code Violation

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		42	48	58	51	40
百分比 Percentage		100.00%	114.29%	138.10%	121.43%	95.24%
增減率 Rate of Increase / Decrease		100.00%	14.29%	20.83%	-12.07%	-21.57%
非法吸收資金 Raising Illegal Capital Funds		6	7	4	8	5
籌設高爾夫球或休閒俱樂部 Setting up Golf or Leisure Clubs		0	0	2	4	0
期貨共同基金 Futures Mutual Fund		0	0	5	1	0
投資股市及認股轉換憑證 Investment in Stock Market and Convertible Bond		3	1	1	0	0
投資墓園及靈骨塔 Investment in Cemetaries and Pagodas		0	0	0	0	0
職工及外匯名義存款 Deposit in the Name of Employee & Foreign Exchange		0	0	0	0	0
互助會公司 Mutual Aide Associations		0	0	3	3	0
投資房地產及土地開發 Real Estate Investment & Land Development		3	0	1	2	0
未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance		14	24	36	25	26
其他 Others		16	16	6	8	9

and Hong X Li Biotechnology Company. They claimed to the unspecified public that they had invested in such group which held exclusive business in the field of bio waste processing and that high amount of remuneration between 15% and 18.25% per year would be obtained. A total of \$455,316,000 was raised illegally. The case was referred to the Kaohsiung District Prosecutor's Office on 30 March 2010.

- (iii) Since 2008, two persons including Li XX solicited general public's investment in foreign currency security deposit transactions through regular bonus payments. Contracts were signed with clients in the name of Hong Kong Li X Investment Company, which was incorporated fraudulently for the purpose of raising funds. During the operation period, the agreed bonus was paid to

圖 2.19



近 5 年違反銀行法案件型態比較

Comparison of Cases and Suspects Involved in Banking Act Violation  
over the Past 5 Years, by Code Violation



萬 9,262 元，經於 99 年 3 月 19 日移送高雄地檢署偵辦。

- (4) 黃○○係展○及晉○國際通運公司負責人，吳○○為該 2 公司員工，渠等明知非銀行不得經營國內外匯兌業務，上開 2 公司自 96 年起招攬臺商及外籍勞工從事大陸地區及菲律賓地區之地下通匯業務，總計通匯金額逾 38 億元，經於 99 年 6 月 3 日移送臺北地檢署偵辦。

## (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 116 案，較 98 年之 105 案，增加 10.48%；嫌疑人 180 人，較 98 年之 150 人，增加 20%；涉案標的 23 億 4,799 萬 5,914 元，較 98 年之 14 億 6,660 萬 3,289 元，增加 60.1%。（詳表 2.04、2.05、2.24 及圖 2.20）

案件型態：

- (1) 違反商標法 77 案。
- (2) 違反著作權法 32 案。
- (3) 其他 7 案。

（詳表 2.04、2.24 及圖 2.21）

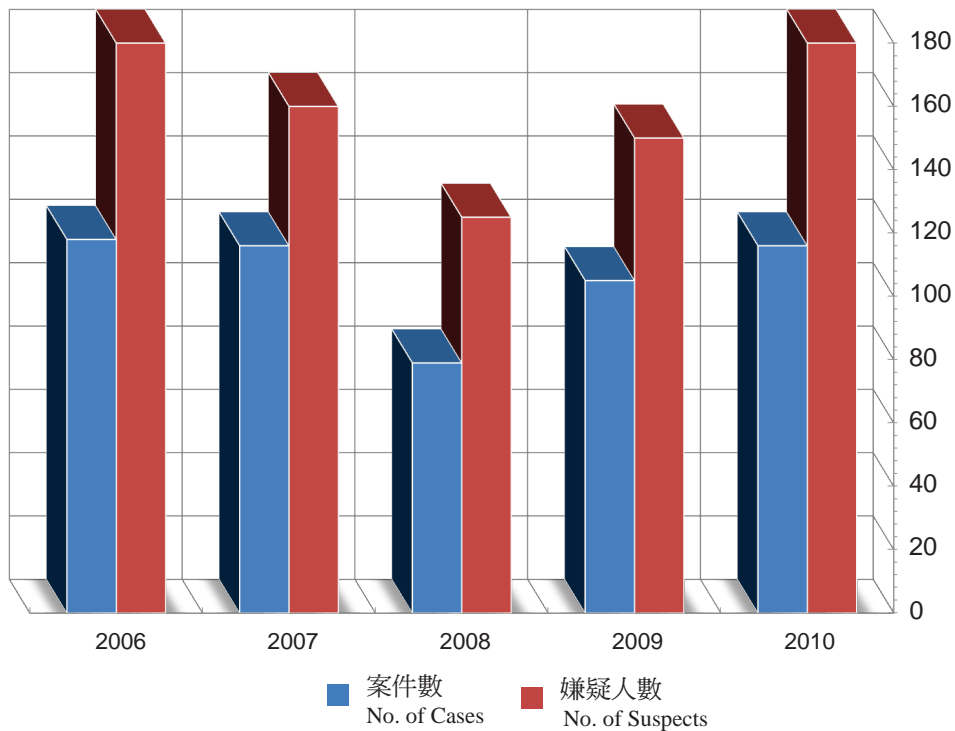
### 2. 重要案例：

- (1) 胡○○係「寧○論壇」網站負責人，於 97 年至 99 年元月間，提供網路空間供不特定之會員公開傳輸並重製多種享有著作權之歌曲及電影著作，供其他會員下載使用，經財團法人臺灣唱片出版事業基金會及財團法人臺灣著作權保護基金會人員鑑識結果，侵權金額 2 億 782 萬 8,612 元，經於 99 年 3 月 11 日移送板橋地檢署偵辦。
- (2) 黃○○係茂○電腦公司高雄建國營業所區經理，吳○○係副理，2 人明知美商微軟公司擁有 MS-DOS、MS-Windows、MS-Office 等電腦軟體之著作財產權，卻未經美商微軟公司同意或授權，自 98 年起，違法重製於其銷售予消費者之電腦硬式磁碟機中，侵權金額 1 億 8,000 萬元，經於 99 年 8 月 18 日移送高雄地檢署偵辦。
- (3) 曾○○係無○網實業社負責人，自 98 年 1 月起，與香港地區人士馮○○共同經營 PLUS 論壇網站，非法上傳財團法人臺灣著作權保護基金會及

investors only for 1 to 3 periods. Thereafter operation ceased without prior notice and bonus stopped to be paid, causing significant losses to the investors. The total amount of funds raised was \$426,009,262. The case was referred to the Kaohsiung District Prosecutor's Office on 19 March 2010.

- (iv) Huang XX was the representative of Chang X and Jing X International Transportation Company. Wu XX was an employee of these two companies. Knowing that non-banking institutions may not operate domestic or overseas foreign exchange businesses, starting 2007, these two companies solicited Taiwanese merchants and foreign employees to carry out underground

圖 2.20



近 5 年侵害智慧財產權案件數及嫌疑人數比較  
Comparison of Cases and Suspects Involved in Intellectual Property  
Rights Infringement over the Past 5 Years



表 2.24

## 近 5 年侵害智慧財產權案件及型態比較統計

## Comparison of Statistics of Intellectual Property Right Infringement Cases and Types over Past 5 Years

項目 Item		年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases			118	116	79	105	116
百分比 Percentage			100.00%	98.31%	66.95%	88.98%	98.31%
增減率 Rate of Increase / Decrease			100.00%	-1.69%	-31.90%	32.91%	10.48%
嫌疑人數 No. of Suspects			180	160	125	150	180
百分比 Percentage			100.00%	88.89%	69.44%	83.33%	100.00%
增減率 Rate of Increase / Decrease			100.00%	-11.11%	-21.88%	20.00%	20.00%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)			3,340,230	13,328,078	3,118,669	1,466,603	2,347,996
增減率 Rate of Increase / Decrease			100.00%	299.02%	-76.60%	-52.97%	60.10%
違反商標法 Violation of Trademark Act	案件數 No. of Cases		68	86	60	75	77
	嫌疑人數 No. of Suspects		115	118	89	90	107
違反著作權法 Violatin of Copyright Act	案件數 No. of Cases		50	30	19	30	32
	嫌疑人數 No. of Suspects		65	42	36	60	53

foreign exchange businesses in Mainland China and the Philippines. A total of \$3,800,000 was exchanged. The case was referred to the Taipei District Prosecutor's Office on 3 June 2010.

## (10) *Infringement of Intellectual property Rights*

### i. Statistics:

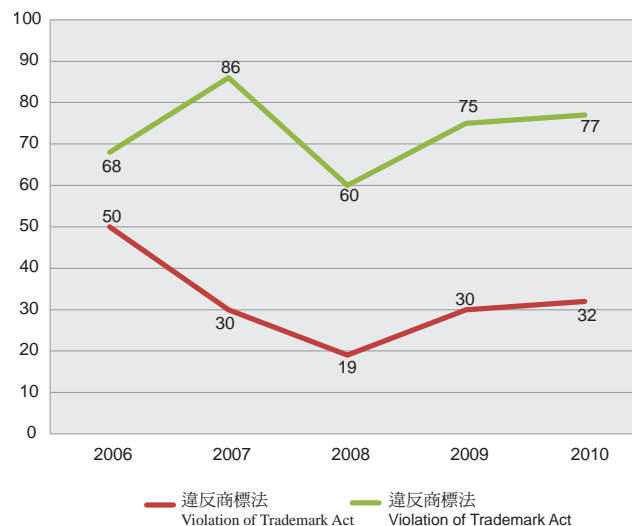
There were 116 intellectual property infringement cases referred this year, which was 10.48% more than 105 cases in 2009, with 180 suspects, which was 20% more than 150 suspects in 2009. The underlying amount was \$2,347,995,914, which was 60.1% more than \$1,466,603,289 in 2009 (see Tables 2.04, 2.05 and 2.24 and Graph 2.20).

The cases include:

- (i) Violations of Trademark Act: 77 cases.
- (ii) Violations of Copyright Act: 32 cases.
- (iii) Others: 7 cases.

(See Table 2.04 and 2.24 and Graph 2.21)

圖 2.21



### 近 5 年侵害智慧財產權案件型態比較

Comparison of Cases and Suspects Involved in Intellectual Property Rights Infringement over the Past 5 Years, by Type



財團法人臺灣唱片出版事業基金會等出版之電影及音樂，並以 800 元至 18,000 元不等之註冊費，在網路上招攬不特定人士加入會員，即可分享網站上相關檔案資料，侵權金額 1 億 1,027 萬元，經於 99 年 7 月 16 日移送高雄地檢署偵辦。

- (4) 潘○○等 5 人分別為臺南地區影音光碟租售店之負責人，未經著作權人同意及授權，擅自將「恐怖星球」、「超級英雄」、「極速刑房」等視聽著作予以重製並公開陳列租售，計查扣重製光碟 7,000 片，侵權金額 1 億 4,940 萬餘元，經於 99 年 5 月 26 日移送臺南地檢署偵辦。

### (十一) 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 59 案，較 98 年之 80 案，減少 26.25%；嫌疑人 231 人，較 98 年之 323 人，減少 28.48%；涉案標的 831 億 6,079 萬 161 元，較 98 年之 387 億 8,241 萬 1,372 元，增加 114.43%。（詳表 2.04、2.05、2.25 及圖 2.22）



偽造有價證券案的查緝品

## ii. Significant Cases:

- (i) Hu XX was the representative of “Ning X Emporium” website. During 2008 and January 2010, internet space was provided to unspecified members for public transmission and reproduction of various copyrighted songs and movies, available for member downloads. Based on the evaluation by staff from the Recording Industry Foundation in Taiwan and the Taiwan Foundation against Copyright Theft, the infringement amount was \$207,828,612. The case was referred to the Banqiao District Prosecutor’s Office on 11 March 2010.
- (ii) Huang XX was the manager of the Kaohsiung Jiang Guo office of Mao X Computer Company. Wu XX was the assistant manager. The two persons knew that the US company Microsoft owns copyrights over computer software including MS-DOS, MS-Windows and MS-Office. However, starting 2009, they illegally reproduced such software in the computer hard drives sold to consumers without the consent or authorization from Microsoft. The infringement amount was \$180,000,000. The case was referred to the Kaohsiung District Prosecutor’s Office on 18 August 2010.
- (iii) Tseng ZZ was the representative of Wu X Wang Industrial Association. Starting January 2009, he operated the PLUS forum website with Fong XX from Hong Kong and illegally uploaded movies and music published by the Taiwan Foundation against Copyright Theft and the Recording Industry Foundation in Taiwan. Registration fees between \$800 and \$18,000 were charged and unidentified individuals were solicited on the Internet to join as members to share relevant files and information on the website. The infringement amount was \$110,270,000. The case was referred to the Kaohsiung District Prosecutor’s Office on 16 July 2010.
- (iv) There were five representatives of Tainan DVD Leasing Store, including Pang XX. Audio visual work such as “Terror Planet”, “Super Hero” and “Speed Torture Room” were reproduced and publicly displayed and sold without the consent or authorization from the authors. A total of 7,000 reproduced DVDs were seized. The infringement amount was \$149,400,000. The case was referred to the Tainan District Prosecutor’s Office on 26 May 2010.

## ***(11) Violation of Securities & Exchange Act***

### **i. Statistics:**



案件型態：

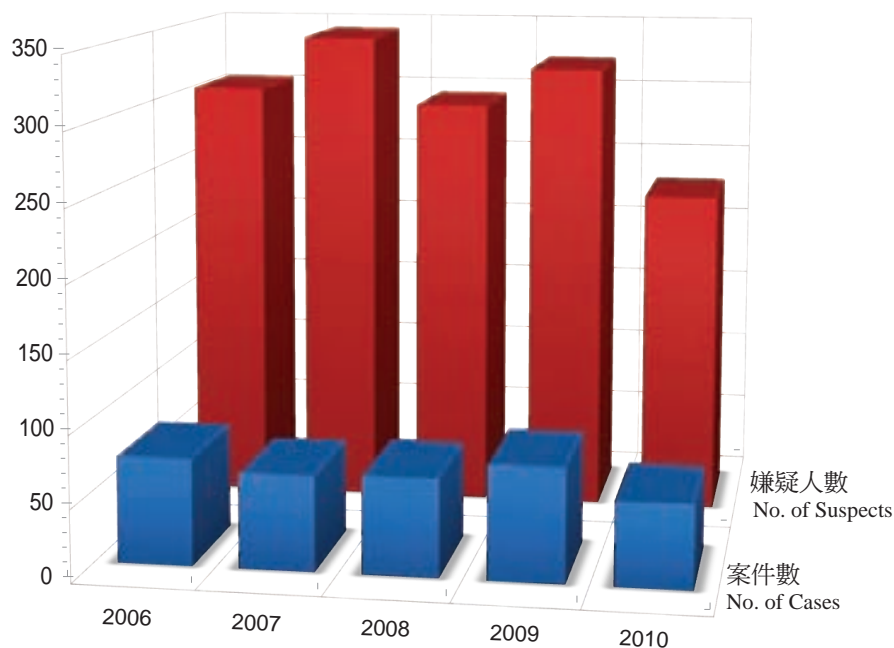
- (1) 違約交割 0 案。
- (2) 內線交易 5 案。
- (3) 操縱股價 10 案。
- (4) 有價證券募集虛偽詐欺 3 案。
- (5) 違法經營證券相關事業及業務 9 案。
- (6) 違法募集、發行、買賣、私募及收購有價證券 1 案。
- (7) 其他 31 案。

(詳表 2.25 及圖 2.23)

## 2. 重要案例：

- (1) 吳○○係股票上櫃協○電子公司董事長兼總經理；張○○係財務部出納；

圖 2.22



近 5 年違反證券交易法案件數及嫌疑人數比較

Comparison of Cases and Suspects Involved in Securities & Exchange Act Violation over the Past 5 Years

There were 59 Securities & Exchange Act violation cases referred this years, which was 26.25% less than 80 cases in 2009, with 231 suspects, which was 28.48% less than 323 suspects in 2009. The underlying amount was \$83,160,790,161, which was 114.43% more than \$38,782,411,372 in 2009 (see Table 2.04, 2.05 and 2.25 and Graph 2.22).

The cases include:

- (i) Settlement default: 0 case.
- (ii) Insider trading: 5 cases.
- (iii) Stock price manipulation: 10 cases.
- (iv) Illegal financing/security loan: 3 cases.
- (v) Unauthorized business operation: 9 cases.
- (vi) Unauthorized issuance of securities: 1 case.
- (vii) Others: 31 cases.

(See Table 2.25 and Graph 2.23)

## ii. Significant cases:

- (i) Wu XX was the chairman and president of Xie X Electronics Company which was listed on the Gre-Tai Securities Market. Chang XX was the cashier. Wang XX was the financial manager. In November 2004, Wu XX took advantage of the company's capital financing adjustment and instructed Chang XX and Wang XX to set up several overseas nominee companies. He also instructed his subordinates to provide 4% to 6% of turnover with dealing contractors as business development fee (commissions) and to wire such business development fee to the OBU account opened in Taiwan by the overseas nominee companies. Then Wu XX embezzled \$1,029,439,594 and US\$4,947,325 of company asset through small amount withdrawals. A total of \$638,900,000 was seized upon search. Stocks with market value of \$1,070,000 were also recovered. The case was referred to the Banqiao District Prosecutor's Office on 3 June 2010.
- (ii) Between 1 December 2006 and 28 January 2010, on several occasions, an investors' group of 19 persons including Lou XX, Chi X Investment Consulting Company with investors' group of 72 persons including analyst Cheng XX, Chung Hua X Bao Financial Network Company investors' group of 15 persons

表 2.25

## 近 5 年違反證券交易法案件及型態比較統計

Comparison of Statistics of Securities & Exchange Act  
Violations Cases and Types over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		75	67	69	80	59
百分比 Percentage		100.00%	89.33%	92.00%	106.67%	78.67%
增減率 Rate of Increase / Decrease		100.00%	-10.67%	2.99%	15.94%	-26.25%
嫌疑人數 No. of Suspects		305	344	295	323	231
百分比 Percentage		100.00%	112.79%	96.72%	105.90%	75.74%
增減率 Rate of Increase / Decrease		100.00%	12.79%	-14.24%	9.49%	-28.48%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		27,120,080	76,178,028	27,063,396	38,782,411	83,160,790
增減率 Rate of Increase / Decrease		100.00%	180.89%	-64.47%	43.30%	114.43%

續表 2.25

近 5 年違反證券交易法案件及型態比較統計

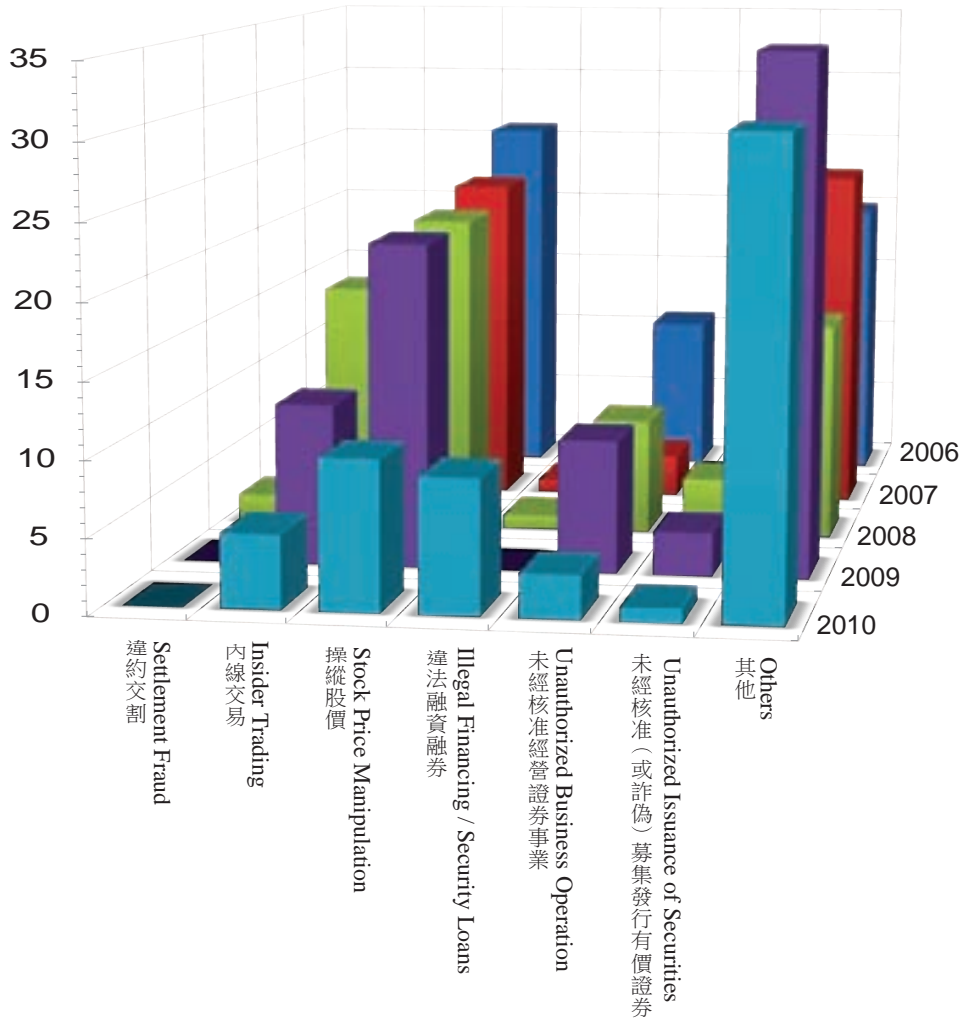
Comparison of Statistics of Securities & Exchange Act  
Violations Cases and Types over Past 5 Years

項目 Item		年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
違約交割 Settlement Fraud	案件數 No. of Cases		0	1	2	0	0
	嫌疑人數 No. of Suspects		0	4	20	0	0
內線交易 Insider Trading	案件數 No. of Cases		15	14	17	11	5
	嫌疑人數 No. of Suspects		57	59	93	60	9
操縱股價 ( 炒作股票 ) Stock Price Manipulation	案件數 No. of Cases		26	23	22	22	10
	嫌疑人數 No. of Suspects		114	83	76	71	44
有價證券募集虛偽 詐欺 Illegal Financing / Security Loans	案件數 No. of Cases		11	3	8	9	3
	嫌疑人數 No. of Suspects		25	11	17	21	21
違法經營證券相關 事業及業務 Unauthorized Business Operation	案件數 No. of Cases		0	1	1	0	9
	嫌疑人數 No. of Suspects		0	1	4	0	38
違法募集、發行、 買賣、私募及收購 有價證券 Unauthorized Issuance of Securities	案件數 No. of Cases		3	1	4	3	1
	嫌疑人數 No. of Suspects		9	3	12	10	2
其他 Others	案件數 No. of Cases		20	24	15	35	31
	嫌疑人數 No. of Suspects		100	179	73	161	117





圖 2.23



近 5 年違反證券交易法案件型態比較

Comparison of Cases and Suspects Involved in Securities & Exchange Act Violation over the Past 5 Years, by Type

王○○係財務課長。93 年 11 月間，吳○○藉掌控公司財務資金調度機會，指示張○○、王○○設立多家境外人頭公司，並指示下屬將往來廠商營業額之 4% 至 6% 不等列為業務推廣費（佣金），並將該業務推廣費匯至境外人頭公司在臺設立的 OBU 帳戶，吳○○之後再陸續以小額提現方式，

including its chairman Yang XX, Li X Leisure Hotel investors' group of 64 persons including its director Yong XX and Chang X Securities Company investors' group of 19 persons including its sales safe Tseng XX purchased stocks of Ji X Chuan, Jia X Chi and He C companies from the market in the name of the above-mentioned group of investors. Then, through TV programs, faxes, short messages and seminars, the analysts including Cheng XX encouraged their members and the general investing public to purchase the stocks. In the mean time, the company raised or lowered the stock price or created a false image of trading volume with market forces through continuous buying at high prices, selling at low prices and matched transactions to manipulate the above-mentioned three stocks. A profit of \$2,222,190,000 was realized. The case was referred to the Supreme Court Prosecutor's Office Special Investigation Division on 28 September 2010.

- (iii) Cheng XX is the director and executive vice president of Chi X Technology Company, which was listed on the Gre-Tai Securities Market. On 23 November 2009, the company negotiated a merger project with Fe X Semiconductor Company, a company listed on the stock exchange. On 2 December 2009, the two parties reached an agreement. On 7 December, the board of directors of both parties passed a resolution to pass the merger. On the same date, such material news was published on the Market Observation Post System. Cheng XX was the key actor in such merger project and controlled the process thereof. However, between 23 November and 7 December 2009, he purchased 2,225,000 shares of Fa X stocks and 4,780,000 shares of Chi X stocks through the securities accounts of his daughter Cheng XX and his friend Ching XX. The case was referred to the Hsinchu District Prosecutor's Office on 8 June 2010.
- (iv) Chang XX was a seasoned securities market manipulator and had multiple records of violations of Securities & Exchange Act. Su XX was a friend of Chang XX. Wang XX was a friend of Su XX. Chou XX was the chairman of Tang X Company, a company listed on the Gre-Tai Securities Market. During March and April 2010, Wang XX procured a cooperation project between Tang X Company and Wei X Company for the production of monitors. Wang XX then discussed with Su XX and Chou XX about joint stock manipulation based on the cooperation project and distribution of profits. They also asked Chang



侵吞公司資產達 10 億 2,943 萬 9,594 元及美金 494 萬 7,325 元，案經搜索當場查扣 6 億 3,890 萬元，嗣後再追繳市值 10 億 7 千萬元之股票，經於 99 年 6 月 3 日移送板橋地檢署偵辦。

- (2) 羅○○等 19 名投資人集團、啟○投顧公司分析師鄭○○等 72 名投資人集團、中華○報財經網公司董事長楊○○等 15 名投資人集團、麗○休閒旅館董事翁○○等 64 名投資人集團與長○證券公司營業員曾○○等 19 名投資人集團，於 95 年 12 月 1 日至 99 年 1 月 28 日期間，多次以上述集團投資人先行進場買進吉○全、佳○琪及禾○公司股票，再由分析師鄭○○等人利用電視節目、傳真稿、簡訊及舉辦公開說明會等方式鼓吹其會員與一般投資大眾買進，其間並由公司派及市場主力配合以連續高價買進、低價賣出及相對成交等方式拉抬或壓低股價或製造交易熱絡的假象，炒作前揭 3 檔股票，共計獲利高達 22 億 2,219 萬元，經於 99 年 9 月 28 日移送最高檢察署特別偵查組偵辦。
- (3) 鄭○○係股票上櫃之頤○科技公司董事兼執行副總經理，98 年 11 月 23 日，該公司與股票上市之飛○半導體公司洽談合併案，至 98 年 12 月 2 日雙方達成併購協議，並於 12 月 7 日雙方公司董事會決議通過合併案，同日在公開資訊觀測站公布該重大訊息，鄭○○主導前揭合併案，掌握合併案進程，卻在 98 年 11 月 23 日至 12 月 7 日期間，以女兒鄭○○及友人秦○○之證券帳戶大量買入飛○股票 2,225 仟股、頤○股票 4,780 仟股，經於 99 年 6 月 8 日移送新竹地檢署偵辦。
- (4) 張○○係股市炒手，有多項違反證券交易法前科；蘇○○係張○○友人；王○○係蘇○○友人；周○○係股票上櫃之唐○公司董事長。99 年 3、4 月間，王○○促成唐○公司與威○公司生產監視器之合作案後，即與蘇○○及周○○等人商談以該合作案為題材共同炒股及獲利分配，並請股市炒手張○○主導操盤。渠等「操作團隊」約定任務分工、炒股價差利益分配等事項後，即配合唐○公司發布之利多消息，共同於 99 年 6 月 22 日至 99 年 8 月 30 日間，以開盤前大量委買、相對成交、連續高價委託等人為手段操縱唐○公司股價，使該公司股價由 99 年 6 月 22 日每股 29.5 元，大幅上漲至 99 年 8 月 30 日的 222 元，不法獲利 4 億 6,000 萬餘元，經於 99



XX, a seasoned securities market manipulator to guide the market manipulation. The “operating team” agreed on division of tasks and distribution of profits from manipulation of stock price differences. Then, between 22 June and 30 August 2010, in accordance with the publication of positive news by Tang X Company, they manipulated the stock price of Tang X Company through purchases, matched transactions and continuous high price instructions at high volumes before the market opened. The stock price of the company increased from R29.5 per share on 22 June 2010 to \$222 on 30 August 2010. Illegal profit of \$460,000,000 was realized. The case was referred to the Taipei District Prosecutor’s Office on 20 December 2010.

- (v) Huang XX was the director and general manager of Ri X Technology Company, a company listed on the Gre-Tai Securities Market. In 2007, in order to raise company fund, the transaction price for the purchase of machinery and equipment by the company’s Shanghai branch office from contractors within the R.O.X. were exaggerated from USD\$280,000 to USD\$360,000. Then the price difference of US\$77,820 were wired to the account controlled by Huang XX. He also took advantage of the purchase of color filter glass surface processing equipment in Japanese dollars to embezzle the 55,680,000 Japanese dollars price discount provided by the seller for his private benefit. The case was referred to the Taichung District Prosecutor’s Office on 3 December 2010.

## ***(12) Violation of Fair Trade Act***

### **i. Statistics:**

There were 2 Fair Trade Act violation cases this year, which was 100% more than 1 case in 2009, with 6 suspects, which was 500% more than 1 suspect in 2009. The underlying amount was \$2,500,000, which was 86.57% higher than \$1,340,000 in 2009 (see Tables 2.04, 2.05 and 2.26 and Graph 2.24).

### **ii. Significant Cases:**

Clubfreedom Company had overseas members including Fang XX. Since 2007, the company’s multi-layered promotional plan and organization were introduced to Taiwan. Travel products of Clubfreedom Company were promoted on the website and personal blogs. High amounts of bonuses were used to attract unspecified



年 12 月 20 日移送臺北地檢署偵辦。

- (5) 黃○○係股票上櫃日○科技公司董事兼總經理，96 年間渠為套取公司資金，竟利用該公司上海子公司向國內廠商採購機器設備之機會，將交易價格由美金 28 萬元虛增為美金 36 萬元，嗣後將美金 7 萬 7,820 元價差私匯至渠掌控之帳戶；復利用購買彩色濾光片玻璃表面處理設備之機會，將賣方提供之折價金日幣 5,568 萬元侵吞私用，經於 99 年 12 月 3 日移送臺中地檢署偵辦。

## (十二) 違反公平交易法案件

### 1. 數據比較：

本年移送違反公平交易法案件 2 案，較 98 年之 1 案，增加 100%；嫌疑人 6 人，較 98 年之 1 人，增加 500%；涉案標的 250 萬元，較 98 年之 134 萬元，增

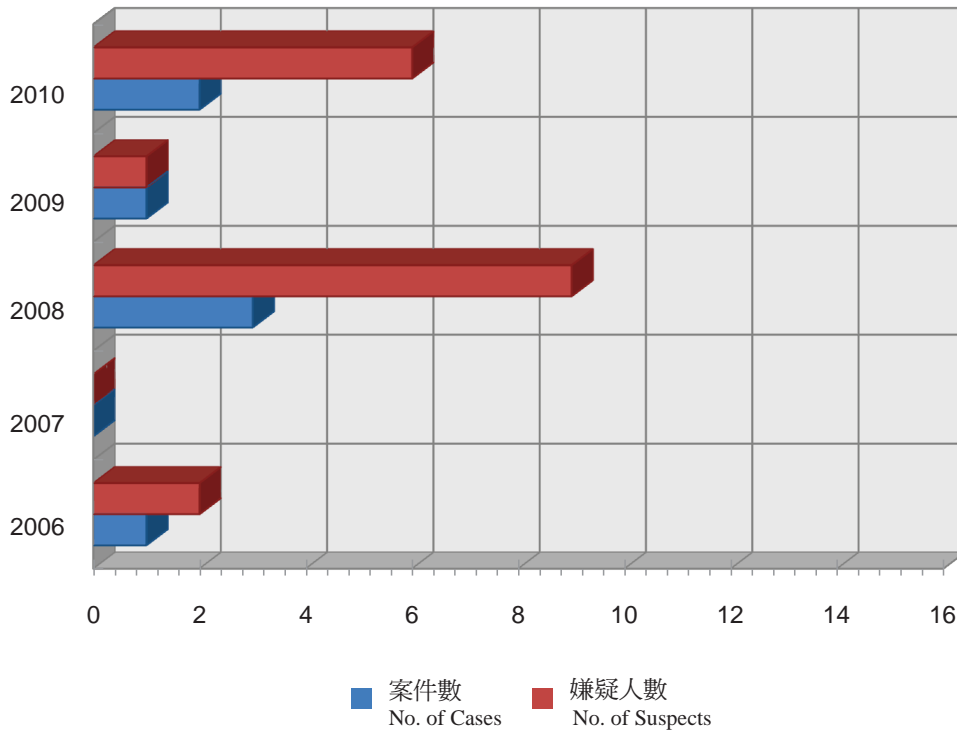
表 2.26

近 5 年違反公平交易法案件比較統計

Comparison of Statistics Concerning Cases in Violation of  
Fair Trade Act over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		1	0	3	1	2
增減率 Rate of Increase / Decrease		100.00%	-100.00%	NA	-66.67%	100.00%
嫌疑人數 No. of Suspects		2	0	9	1	6
增減率 Rate of Increase / Decrease		100.00%	-100.00%	NA	-88.89%	500.00%
涉案標的 (元) Underlying Amount (Dollars)		0	0	43,969,600	1,340,000	2,500,000
增減率 Rate of Increase / Decrease		100.00%	NA	NA	-96.95%	86.57%

圖 2.24



近 5 年違反公平交易法案件數及嫌疑人數比較

Comparison of Cases and Suspects Involved in Fair Trade Act Violation over the Past 5 Years

persons to join as members. However, in fact, the so-called travel products did not exist. The commission bonus received by a participant was actually the membership fees paid by other persons introduced by the participant. As of November 2009, a total of illegal profit of US\$91,000 was realized. The case was referred to the Taichung District Prosecutor's Office on 5 July 2010.

### (13) Violation of Futures Trading Law

#### i. Statistics:

There were 18 Futures Trading Law violation cases referred this year, which was 5.88% more than 17 cases in 2009, with 48 suspects, which was 7.69% less than 52 suspects in 2009. The underlying amount was \$2,069,756,497, which was 20.73% more than \$1,287,762,558 in 2009 (see Tables 2.04, 2.05 and 2.27 and Graph 2.25).



加 86.57%。（詳表 2.04、2.05、2.26 及圖 2.24）

## 2. 重要案例：

范○○等人均為國外 Clubfreedom 公司之會員，自 96 年起將該公司之多層次傳銷計畫及組織引進臺灣，並透過網站及個人部落格推廣 Clubfreedom 公司旅遊商品之訊息，藉高額獎金誘攬不特定人加入會員，惟實際並無所稱之旅遊商品，參加人取得佣金獎金係基於介紹他人加入時繳交之入會費，渠等至 98 年 11 月止共獲取不法利益美金 9 萬 1,000 元，經於 99 年 7 月 5 日移送臺中地檢署偵辦。

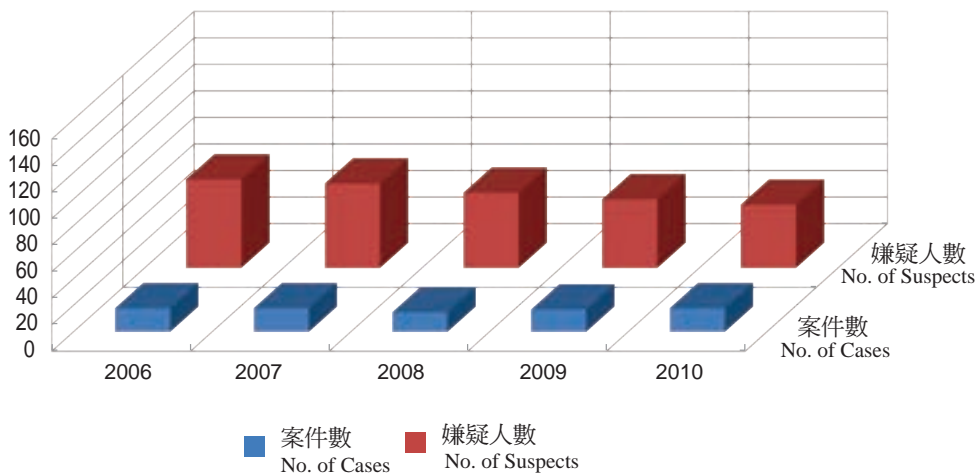
## （十三）違反期貨交易法案件

### 1. 數據比較：

本年移送違反期貨交易法案件 18 案，較 98 年之 17 案，增加 5.88%；嫌疑人 48 人，較 98 年之 52 人，減少 7.69%；涉案標的 20 億 6,975 萬 6,497 元，較 98 年之 12 億 8,776 萬 2,558 元，增加 20.73%。（詳表 2.04、2.05、2.27 及圖 2.25）

### 2. 重要案例：

圖 2.25



近 5 年違反期貨交易法案件數及嫌疑人數比較

Comparison of Cases and Suspects Involved in Futures Trading Law Violation over the Past 5 Years

## ii. Significant Cases:

- (i) Between April 2008 and July 2009, Chen XX established Lai X Futures and Shang X Futures in Jiayi County without approval from the competent authority and solicited clients to place orders for Taiwan weighted stock price index futures transactions. Each point was calculated at \$200. A processing fee of \$400 was charged for each unit. Stocks listed on stock exchange were the futures transaction targets. Clients used order hotlines to designate number of transaction units or number of individual shares. Daily client transaction profit and loss were calculated. Compulsory position completion was done within 10

表 2.27

### 近 5 年違反期貨交易法案件比較統計

#### Comparison of Statistics Concerning Cases in Violation of Futures Trading Act over Past 5 Years

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		18	18	15	17	18
百分比 Percentage		100.00%	100.00%	83.33%	94.44%	100.00%
增減率 Rate of Increase / Decrease		100.00%	0.00%	-16.67%	13.33%	5.88%
嫌疑人數 No. of Suspects		67	64	57	52	48
百分比 Percentage		100.00%	95.52%	85.07%	77.61%	71.64%
增減率 Rate of Increase / Decrease		100.00%	-4.48%	-10.94%	-8.77%	-7.69%
涉案標的 (元) Underlying Amount (Dollars)		872,744,247	258,387,947	2,868,701,730	1,287,762,558	2,069,756,497
增減率 Rate of Increase / Decrease		100.00%	-70.39%	1010.23%	-55.11%	60.73%



- (1) 陳○○於 97 年 4 月至 98 年 7 月間，未經主管機關核准在嘉義縣開設來○期貨、上○期貨，對外招攬客戶下單從事臺灣加權股價指數期貨交易，每點以 200 元計算，每口收取 400 元手續費；另以上市之股票作為期貨交易標的，客戶從下單專線指定交易多空口數或個別股票買賣張數，依據客戶每日交易結算盈虧，或至遲 10 個交易日內強制平倉，營業額達 5,704 萬 8,600 元，經於 99 年 2 月 2 日移送嘉義地檢署偵辦。
- (2) 梁○○於 94 年 1 月間起架設 080 理財網，未經主管機關核准招攬不特定民眾加入「VIP 會期」、「VIP 點數」或「簡訊」等方案，會員繳交會費後，即可於網站上瀏覽投顧老師對個股或期貨買賣分析及建議，並得要求特定投顧老師之「call 訊」（即投資建議）簡訊至會員手機內，迄 99 年 9 月止，獲取不法利益 1,300 萬元，經於 99 年 10 月 22 日移送板橋地檢署偵辦。
- (3) 鄭○○於 96 年 8 月間起未經主管機關核准，對外聲稱係知名期貨操盤手，擅長操作國內外期貨，投資人每投資 25 萬元，每月可獲利 2 萬元，致郭○○等不疑有他陸續投資 2,140 萬元，全權委託鄭○○從事期貨交易，鄭○○再向地下期貨盤口下單交易，經於 99 年 5 月 21 日移送高雄地檢署偵辦。

## (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 6 案，較 98 年之 7 案，減少 14.29%；嫌疑人 8 人，較 98 年之 15 人，減少 46.67%；涉案標的 2 億 9,908 萬 8,288 元，較 98 年之 31 億 1,625 萬 5,543 元，減少 90.4%。（詳表 2.05、2.28 及圖 2.26）。

### 2. 重要案例：

- (1) 蔡○○係仙○合公司負責人，89 年起蔡○○明知非保險業不得經營類似保險之業務，竟以「互助會」名義招募會員一千餘人，由會員繳交會費及香奠基金，會員往生時其家屬得申領 3,000 元至 30 萬元不等之「贊助金」，收取會費及香奠基金達 8,000 萬元，經於 99 年 1 月 12 日移送高雄地檢署偵辦。
- (2) 林○○係臺北市安○計程車公司負責人，自 84 年 10 月起迄 98 年 7 月間，

trading days at the latest. The turnover was \$57,048,600. The case was referred to the Jiayi District Prosecutor's Office on 2 February 2010.

- (ii) In January 2005, Liang XX set up 080 fortune management website and solicited unspecified public to join under "VIP Member Period", "VIP Points" or "SMS" proposals without authorization from the competent authority. After a member paid membership fee, he/she could review transaction analysis and recommendations about individual stocks or futures provided by investment consultants on the website. Members may also request specific investment consultant to send "call message" (i.e., investment recommendations) to members' mobile phones by SMS. As of September 2010, illegal profit of \$13,000,000 was realized. The case was referred to the Banqiao District Prosecutor's Office on 22 October 2010.
- (iii) In August 2007, without approval from the competent authority, Cheng XX claimed to be a well-known futures market trader specialized in the trading of domestic and overseas futures. Investors invested in lots of \$250,000. Monthly profit was promised at \$20,000. Persons including Guo XX did not doubt such claims and invested \$21,400,000, empowering Cheng XX to engage in futures trading. Cheng XX then placed orders to underground futures traders. The case was referred to the Kaohsiung District Prosecutor's Office on 21 May 2010.

## ***(14) Violation of Insurance Law***

### **i. Statistics:**

There were 6 Insurance Law violation cases this year, which was 14.29% less than 7 cases in 2009, with 8 suspects, which was 46.67% less than 15 suspects in 2009. The underlying amount was \$299,088,288, which was 90.4% less than \$3,116,255,543 in 2009 (see Tables 2.05 and 2.28 and Graph 2.26).

### **ii. Significant cases:**

- (i) Tsai XX was the representative of Sian X He Company. Since 2000, knowing that non-insurance companies may operate activities similar to insurance, Tsai XX recruited more than 1,000 members under the name of a "mutual aide association". The members paid membership fees and worship funds. When any member passed away, the family would receive "sponsorship fund" between

未經主管機關核准，透過天○交通等公司與不特定之計程車駕駛約定「車碰車聯保互助理賠範圍條款說明契約」，約定繳交保險費後如發生車禍事故，該公司將依約賠償計程車駕駛，總計收取保險費 1 億 3,680 萬元，經於 99 年 1 月 26 日移送臺北地檢署偵辦。

## (十五) 其他破壞經濟秩序案件

### 1. 數據比較：

本年移送其他破壞經濟秩序案件 53 案，較 98 年之 22 案，增加 140.91%；嫌

表 2.28

### 近 5 年違反保險法案件比較統計

#### Comparison of Statistics Concerning Cases in Violation of Insurance Law over Past 5 Years.

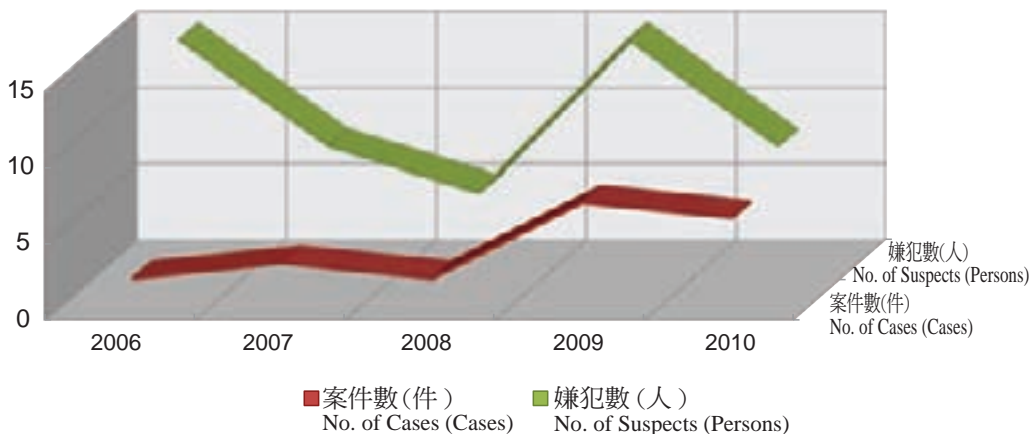
項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		2	3	2	7	6
百分比 Percentage		100.00%	150.00%	100.00%	350.00%	300.00%
增減率 Rate of Increase / Decrease		100.00%	50.00%	-33.33%	250.00%	-14.29%
嫌疑人數 No. of Suspects		15	8	5	15	8
百分比 Percentage		100.00%	53.33%	33.33%	100.00%	53.33%
增減率 Rate of Increase / Decrease		100.00%	-46.67%	-37.50%	200.00%	-46.67%
涉案標的 (元) Underlying Amount (Dollars)		1,198,324,708	106,602,011	341,250,000	3,116,255,543	299,088,288
增減率 Rate of Increase / Decrease		100.00%	-91.10%	220.12%	813.19%	-90.40%



\$3,000 and \$300,000. The amount of membership fees and worship funds was \$80,000,000. The case was referred to the Kaohsiung District Prosecutor's Office on 12 January 2010.

- (ii) Lin XX was the representative of An X Taxi Company in Taipei City. From October 1995 to July 2009, without approval from the competent authority, he reached agreements unspecified tax drivers from companies including Tian X Transportation about "vehicle collision mutual assistance joint insurance compensation". It was agreed that if any car accident occurred after the insurance fee was paid, the company would compensate the taxi drivers in accordance with the agreement. A total of \$136,800,000 insurance fee was received. The case was referred to the Taipei District Prosecutor's Office on 26 January 2010.

圖 2.26



近 5 年違反保險法案件數及嫌疑人數比較

Comparison of Cases and Suspects Involved in Insurance Law Violation over the Past 5 Years



疑人 84 人，較 98 年之 116 人，減少 27.59%；涉案標的 36 億 8,677 萬 8,616 元，較 98 年之 40 億 1,397 萬 3,828 元，減少 8.15%。（詳表 2.04、2.05、2.29 及圖 2.27）

案件型態：

表 2.29

## 近 5 年其他破壞經濟秩序案件比較統計

### Comparison of Statistics of Other Cases that Undermined Economic Order over Past 5 Years

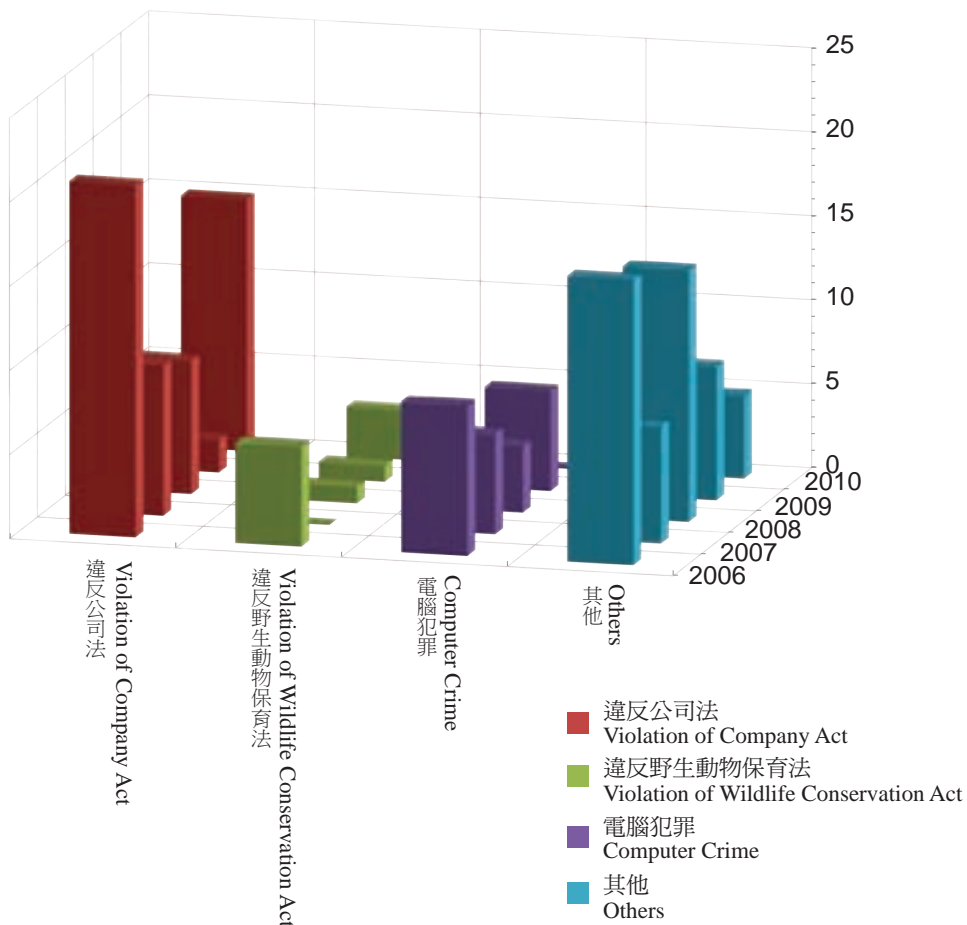
項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		23	17	28	22	53
百分比 Percentage		100.00%	73.91%	121.74%	95.65%	230.43%
增減率 Rate of Increase / Decrease		100.00%	-26.09%	64.71%	-21.43%	140.91%
嫌疑人數 No. of Suspects		43	22	61	116	84
百分比 Percentage		100.00%	51.16%	141.86%	269.77%	195.35%
增減率 Rate of Increase / Decrease		100.00%	-48.84%	177.27%	90.16%	-27.59%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		275,817	146,387	3,955,546	4,013,974	3,686,779
增減率 Rate of Increase / Decrease		100.00%	-46.93%	2602.12%	1.48%	-8.15%
違反公司法 Violation of Company Act		15	2	8	9	21
違反野生動物保育法 Violation of Wildlife Conservation Act		3	1	1	0	6
電腦犯罪 Computer Crime		0	6	4	6	9
其他 Others		5	8	15	7	17

### (15) Other cases that undermines economic order

#### i. Statistics:

There were 53 other cases that undermines economic order referred this year, which was 140.91% more than 22 cases in 2009, with 84 suspects, which was 27.59% less than 116 persons in 2009. The underlying amount was \$3,686,778,616, which was 8.15% less than \$4,013,973,828 in 2009 (see Tables 2.04, 2.05 and 2.29 and Graph 2.27).

圖 2.27



近 5 年其他破壞經濟秩序案件數比較

Comparison of Number of Other Cases that Undermined Economic Order over the Past 5 Years



- (1) 違反野生動物保育法 6 案。
- (2) 違反公司法 21 案。
- (3) 電腦犯罪 9 案。
- (4) 其他 17 案。

## 2. 重要案例：

- (1) 呂○○明知食蛇龜為行政院農業委員會所公告之二級保育類野生動物，未經農委會同意不得買賣或輸出，於 98 年 8 月間尋得大陸地區買家後，即向陳○○購買擅自飼養繁殖之食蛇龜幼龜 650 公斤，惟為規避海關查驗，乃同時購買非保育類之斑龜幼龜 350 公斤混合放置，委託不知情之報關公司報運出口活體「斑龜」乙批，於載運至高雄小港機場報運出口時，經海關人員發現夾藏食蛇龜 1,255 隻，經於 99 年 6 月 1 日移送高雄地檢署偵辦。
- (2) 林○○係臺○教育大學○○系學生，於 98 年 2 月至 99 年 4 月間，以 SQL-INFECTION 技術入侵該校電子郵件系統，進而取得具系統管理人身分之帳號密碼，並藉此入侵校務行政網頁系統，查詢全校師生與行政人員基資、成績與帳號密碼，另取得教務處「WORKER02」帳號密碼，藉此擅自更改個人成績、替同學加退選課程與更改選課人數限制等電磁紀錄及察看師生資料，經於 99 年 10 月 13 日移送臺北地檢署偵辦。
- (3) 陳○○係瑪○詩服飾、爾○服飾、方○等公司負責人，自 95 年起，多次進口大陸地區產製之服飾，為牟取暴利竟雇工剪除「MADEINCHINA」之標籤，再將印有「產地臺灣」、「QUA 臺灣」等字樣之條碼黏貼於該等服飾之吊牌上，批發予各縣市服飾店，銷售予不特定之消費者，案經搜索共查獲虛偽標示原產國之服飾一萬四千餘件，市價 4,902 萬 1,000 元，經於 99 年 9 月 23 日移送嘉義地檢署偵辦。

## 二、一般犯罪案件

### (一) 數據比較：

本年移送一般犯罪案件 194 案，較 98 年之 165 案，增加 17.58%；嫌疑人 473 人，較 98 年之 298 人，增加 58.72%；涉案標的 3 億 9,131 萬 1,656 元，較 98 年之 35 億 3,517 萬 5,238 元，減少 88.93%。（詳表 2.04、2.05、2.30、2.31）

The cases include:

- (i) Violation of the Wildlife Conservation Act: 6 cases.
- (ii) Violation of Company Law: 21 cases.
- (iii) Computer crimes: 9 cases.
- (iv) Others: 17 cases.

**ii. Significant cases:**

- (i) Lu XX knew that yellow-margined box turtles are on the list of Level II preserved wildlife animal published by the Council of Agriculture of the Executive Yuan and may not be bough, sold or exported without the consent of the Council of Agriculture. In August 2009, after having identified a buyer in the Mainland area, he bought from Chen XX 650 kilograms of young yellow-margined box turtles raised by Chen XX. In order to avoid customs inspection, he also bought 350 kilograms of young green-headed turtles that were not on the preservation list and mixed them together. He asked a customs declaration company which was not aware of the fact to file an export declaration for a group of live “green-headed turtles”. When the turtles were transported to Kaohsiung airport for export declarations, the customs staff discovered that 1,255 yellow-margined box turtles were included. The case was referred to the Kaohsiung District Prosecutor’s Office on 1 June 2010.
- (ii) Lin XX was a student in the Department of XX of Tai X Educational College. From February 2009 to April 2010, he intruded into the school’s email system by SQL-INFECTION and accessed the account name and password of the system administrator. He used such information to intrude the school’s administration web page system and consulted qualifications, scores, account names and passwords of all teachers, students and administrative staff of the school. He also accessed the password for the “WORKER02” account under the academics division and changed personal scores, added and cancelled courses for other students, changed the maximum number of persons allowed for each class and reviewed information of teachers and students. The case was referred to the Taipei District Prosecutor’s Office on 13 October 2010.
- (iii) Chen XX was the representative of companies including Ma X Shi Clothing, Er X Clothing and Fang X. Since 2006, there were several importations of clothing manufactured in Mainland China. In order to seek profit, the employees clipped





案件型態：

1. 偽造文書 46 案。
2. 其他（含違反藥事法、廢棄物清理法、植物防疫檢疫法、動物用藥品管理法等案件）148 案。

（詳表 2.04、2.05、2.30、2.31）

## （二）重要案例：

- (1) 蔡○○於 98 年 4 月間未經行政院衛生署許可，自大陸地區輸入含有「sibutramine（減肥藥「諾美婷」之主要成分）」之粉末，並於 98 年 12 月間設立三○○竹公司製造及銷售以上開粉末為原料之膠囊，案經搜索查獲成品膠囊 66 萬 2,197 粒，半成品粉末 243.3 公斤（約可製造 90 萬粒膠囊），查獲藥品市價 1 億元，經於 99 年 6 月 10 日移送高雄地檢署偵辦。
- (2) 戴○○係三○興藥業公司負責人，明知「銀杏葉」萃取物為藥品，於 92 年至 98 年間，進口內含「銀杏葉」萃取物成分之白果粉，摻入製造「藍莓素」、「姬松茸軟膠囊」、「白果錠」、「納豆菌軟膠囊」、「納豆菌」、「絞股藍軟膠囊」、「葉黃素軟膠囊」及「納豆抽取物膠囊」等偽藥，以健康食品名義販售下游廠商轉售予不特定民眾。案經搜索查扣違禁藥成品計 90 萬 5,190 顆及原料白果粉 85 公斤，市價約四千餘萬元，經於 99 年 4 月 30 日移送板橋地檢署偵辦。
- (3) 楊○○為國○徵信社負責人，游○○為該徵信社業務員，於 94 年至 96 年間，接受臺中縣民林○○之委託對其配偶陳○○進行外遇蒐證，楊○○為利於蒐證，竟對陳○○及其親友使用之市內電話，盜接竊錄陳○○等人通訊內容，案經中○電信公司巡察發現，始查獲上情，經於 99 年 1 月 12 日移送臺中地檢署偵辦。

## 三、漏稅案件

### （一）數據比較：

本年稅捐稽徵機關審處本局函送之漏稅案件 42 案，較 98 年之 128 案，減少 67.19%，裁罰金額 2 億 9,339 萬 5,537 元，較 98 年之 13 億 1,756 萬 3,348 元，減少 77.73%。（詳表 2.04、2.05、2.32 及圖 2.28）

the labels “Made in China” and affixed bar codes with “Made in Taiwan” and “QUA Taiwan” printed thereon to the tags of such clothing. The clothing was sold under wholesale to clothing stores in various cities and counties and then sold to unspecified consumers. A total of 14,000 pieces of clothing with false manufacturing origin was discovered, with the market price of \$49,021,000. The case was referred to the Jiayi District Prosecutor’s Office on 23 September 2010.

## II. General Crimes

### *(1) Statistics:*

There were 194 general crime cases referred this year, which was 17.58% more than 165 cases in 2009, with 473 suspects, which was 58.72% more than 298 suspects in 2009. The underlying amount was \$391,311,656, which was 88.93% less than \$3,535,175,238 in 2009 (see Tables 2.04, 2.05, 2.30 and 2.31).

The cases include:

1. Documentary forgery: 46 cases.
2. Other cases (including violations of the Pharmaceutical Affairs Act, the Waste Disposal Act, the Plant Protection and Quarantine Act, the Veterinary Drugs Control Act, etc.): 148 cases.  
(See Tables 2.04, 2.05, 2.30 and 2.31)

### *(2) Significant Cases:*

- (i) In April 2009, without approval from the Department of Health of the Executive Yuan, Tsai XX imported powders containing “sibutramine (main ingredient of weight loss drug “Reductil”) from Mainland China. In December 2009, San XX Chu Company was established to produce and sell capsules using such powder as raw material. 662,197 finished tablets and 243.3 kilograms of semi-finished powder (that may be used to produce approximately 900,000 capsules) were discovered. The discovered drugs had a market price of \$100,000,000. The case was referred to the Kaohsiung District Prosecutor’s Office on 10 June 2010.
- (ii) Dai XX was the representative of San X Sing Pharmaceutical Company. He knew that “ginkgo biloba” extract was a pharmaceutical item. During 2003 and 2009, he imported

表 2.30

## 99 年移送偵查一般犯罪案件統計

Statistics of General Crime Cases Referred to Public Prosecutors  
Office in 2010

罪名別 Crime 月別 Month	案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollars)	偽造文書 Document Forgery			其他 Others		
				案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollars)	案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollars)
合 計 Total	194	473	391,311,656	46	171	64,345,539	148	302	326,966,117
1 月 January	16	38	7,099,386	4	5	815,109	12	33	6,284,277
2 月 February	5	5	175,000	1	1	0	4	4	175,000
3 月 March	17	39	129,992,600	4	4	0	13	35	129,992,600
4 月 April	13	17	5,000	2	3	0	11	14	5,000
5 月 May	14	28	78,133,800	2	6	32,113,800	12	22	46,020,000
6 月 June	26	40	106,306,508	8	10	5,768	18	30	106,300,740
7 月 July	20	29	296,881	5	5	296,811	15	24	0
8 月 August	28	151	56,149,722	6	114	30,671,222	22	37	25,478,500
9 月 September	21	40	442,829	4	7	442,829	17	33	0
10 月 October	15	55	1,300,000	2	3	0	13	52	1,300,000
11 月 November	14	20	10,230,000	5	5	0	9	15	10,230,000
12 月 December	5	11	1,180,000	3	8	0	2	3	1,180,000

說明：其他 148 案，含違反藥事法、廢棄物清理法、植物防疫檢疫法、動物用藥品管理法 ..... 等案件。

Note: 148 other cases include violatin of Pharmaceutical Act, Waste Cleanup Act, Plant Quarantine Act, Animal Drug Administration Act, etc.

表 2.31

近 5 年一般犯罪案件比較統計

Comparison of Statistics of General Crime Cases over Past 5 Years

項目 Item		年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
合 計 Total	案件數 No. of Cases		155	153	153	165	194
	百分比 Percentage		100.00%	98.71%	98.71%	106.45%	125.16%
	增減率 Rate of Increase / Decrease		100.00%	-1.29%	0.00%	7.84%	17.58%
	嫌疑人數 No. of Suspects		387	290	313	298	473
	百分比 Percentage		100.00%	74.94%	80.88%	77.00%	122.22%
	增減率 Rate of Increase / Decrease		100.00%	-25.06%	7.93%	-4.79%	58.72%
	涉案標的（元） Underlying Amount		530,786,378	155,048,212	1,297,646,433	3,535,175,238	391,311,656
	增減率 Rate of Increase / Decrease		100.00%	-70.79%	736.93%	172.43%	-88.93%
偽造文書 Document Forgery	案件數 No. of Cases		61	69	41	69	46
	嫌疑人數 No. of Suspects		155	111	110	111	171
其他 Others	案件數 No. of Cases		75	86	112	96	148
	嫌疑人數 No. of Suspects		232	179	203	187	302



表 2.32

## 近 5 年漏稅案件比較統計

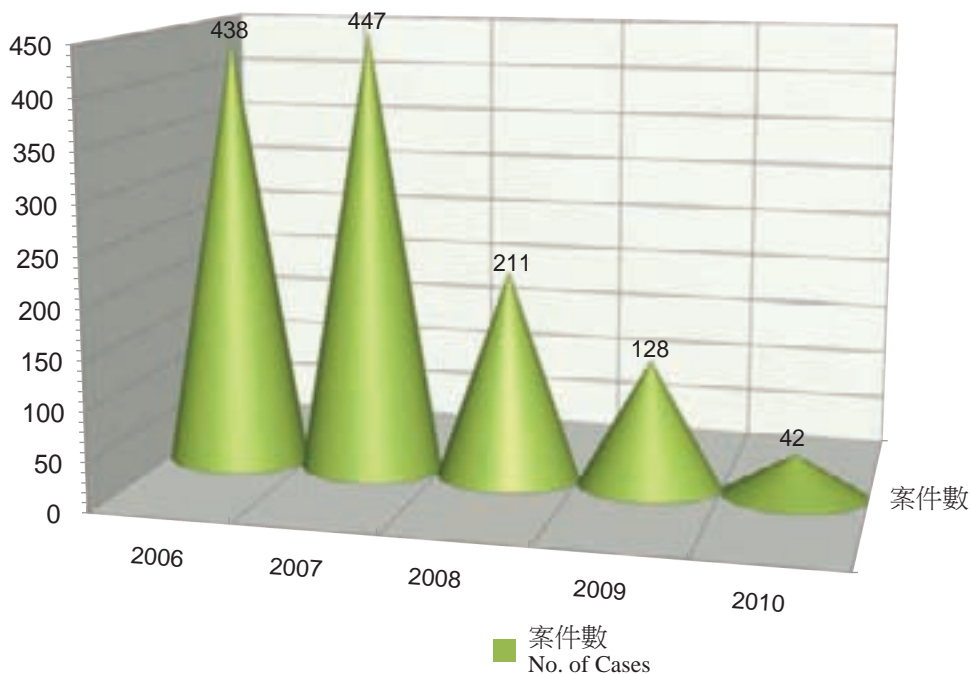
## Comparison of Statistics of Tax Evaluation Cases over Past 5 Years

項目 Item		年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases			438	447	211	128	42
百分比 Percentage			100.00%	102.05%	48.17%	29.22%	9.59%
增減率 Rate of Increase / Decrease			100.00%	2.05%	-52.80%	-39.34%	-67.19%
裁罰金額（元） Amount of Fine			1,782,482,391	798,704,840	1,381,847,733	1,317,563,348	293,395,537
增減率 Rate of Increase / Decrease			100.00%	-55.19%	73.01%	-4.65%	-77.73%
逃漏稅種類 Type of Evaded Tax	營業稅 Business Tax		332	224	81	19	7
	印花稅 Stamp Duty		2	1	0	1	3
漏稅種類 Type of Evaded Tax	貨物稅 Goods Tax		0	4	3	0	0
	契稅 Contract Tax		0	0	0	0	0
	土地增值稅 Land Value Tax		0	0	0	3	0
	遺產稅 Heritage Tax		0	0	0	0	0
	綜合所得稅 Income Tax		57	173	125	102	23
	其他 Others		47	45	2	3	9

gingko nut powders that contained “ginkgo biloba” extracts, mixed them into fake drugs including “bilberry extract”, “agaricus capsules”, “gingko nut capsules”, “bacillus subtilis natto capsules”, “gynostemma capsules”, “lutein capsules” and “natto extract capsules” and sold them in the name of health food to downstream sellers, to be further sold to the unspecified general public. Upon discovery of the case, 905,190 capsules of finished products and 85 kilograms of ginkgo nut as raw materials were seized, with market value of approximately \$40,000,000. The case was referred to the Banqiao District Prosecutor’s Office on 30 April 2010.

(iii) Yang XX was the representative of Guo X Private Detective Agency. Young XX was a sales staff of such agency. Between 2005 and 2007, client Lin XX from Taichung County asked the agency to collect evidence about the extra-marital affair of his/her spouse Chen XX. In order to collect evidence, Yang XX accessed and recorded

圖 2.28



近 5 年漏稅案件數比較

Comparison of Number of Tax Evasion Cases over the Past 5 Years



## (二) 重要案例：

- (1) 陳○○係川○企業社負責人，以產製蒸餾酒為業，於 95 至 97 年間短漏報該等酒品出廠量計 4,975 公升，短漏稅額 8,942 萬 5,189 元，經函送財政部臺灣省南區國稅局，該局於 99 年 9 月 17 日處罰鍰 1 億 7,885 萬 378 元。
- (2) 璟○環保公司於 95 年 5 月 1 日至 97 年 6 月 30 日間，漏開銷售金額 5,345 萬 6,756 元之統一發票，逃漏應納稅額 267 萬 2,838 元，經函送財政部臺灣省中區國稅局，該局於 99 年 3 月 18 日處罰鍰 772 萬 1,642 元。
- (3) 華○國際開發公司於 95 年支付該公司董事長詹○○薪資時，未代為扣繳詹○○所得稅額 361 萬 2,570 元，違反所得稅法之扣繳義務，經函送臺北市國稅局，該局於 99 年 3 月 10 日處該公司罰鍰 1,083 萬 7,710 元。



違反稅捐稽徵法案的查緝品



conversations from Chen XX and his/her families' inter-city calls. The matter was discovered and reported by Chung X Telecommunications Company. The case was referred to the Taichung District Prosecutor's Office on 12 January 2010.

### III. Tax Evaluation

#### *(1) Statistics:*

There were 42 tax evasion cases referred to by MJIB letter and sanctioned by the tax authorities this year, which was 67.19% less than 128 cases in 2009. The penalty amount was \$293,395,537, which was 77.73% less than \$1,317,563,348 in 2009 (see Tables 2.04, 2.05 and 2.32 and Graph 2.28).

#### *(2) Significant cases:*

- (i) Chen XX was the representative of Chuan X Enterprise, which was engaged in distilled wine production. During 2006 and 2008, a total of 4,975 liters of wine produced were omitted from tax returns, representing a tax evasion amount of \$89,425,189. A letter was sent to the National Tax Administration of Southern Taiwan Province, which imposed the penalty of \$178,850,378 on 17 September 2010.
- (ii) Between 1 May 2006 and 30 June 2008, Jing X Environmental Protection Company omitted uniform invoices in the sale amount of \$53,456,756, resulting in evaded tax amount of \$2,672,838. A letter was sent to the National Tax Administration of Central Taiwan Province, which imposed the penalty of \$7,721,642 on 18 March 2010.
- (iii) In paying the salary to chairman Chang XX in 2006, Hua X International Development Company did not withhold income tax of \$3,612,570, violating the withholding obligation under the Income Tax Act. A letter was sent to the Taipei National Tax Administration, which imposed the penalty of \$10,837,710 on 10 March 2010.



## 肆、追緝外逃罪犯

### 一、數據比較

本年緝獲外逃罪犯 11 案，較 98 年之 8 案，增加 37.50%；嫌疑人 12 人，較 98 年之 9 人，增加 33.33%。其中；緝解歸案 9 案 10 人、策動投案 2 案 2 人。（詳表 2.04、2.05、2.33、2.34 及圖 2.29）

表 2.33

近 5 年追緝外逃罪犯案件比較統計

Statistics of Types of Overseas Fugitives Apprehension Cases in 2010

項目 Item	年別 Year	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
案件數 No. of Cases		9	10	7	8	11
百分比 Percentage		100.00%	111.11%	77.78%	88.89%	122.22%
增減率 Rate of Increase / Decrease		100.00%	11.11%	-30.00%	14.29%	37.50%
嫌疑人數 No. of Suspects		9	10	7	9	12
百分比 Percentage		100.00%	111.11%	77.78%	100.00%	133.33%
增減率 Rate of Increase / Decrease		100.00%	11.11%	-30.00%	28.57%	33.33%

說明：追緝外逃罪犯包括：緝解歸案、策動投案及協緝等工作。

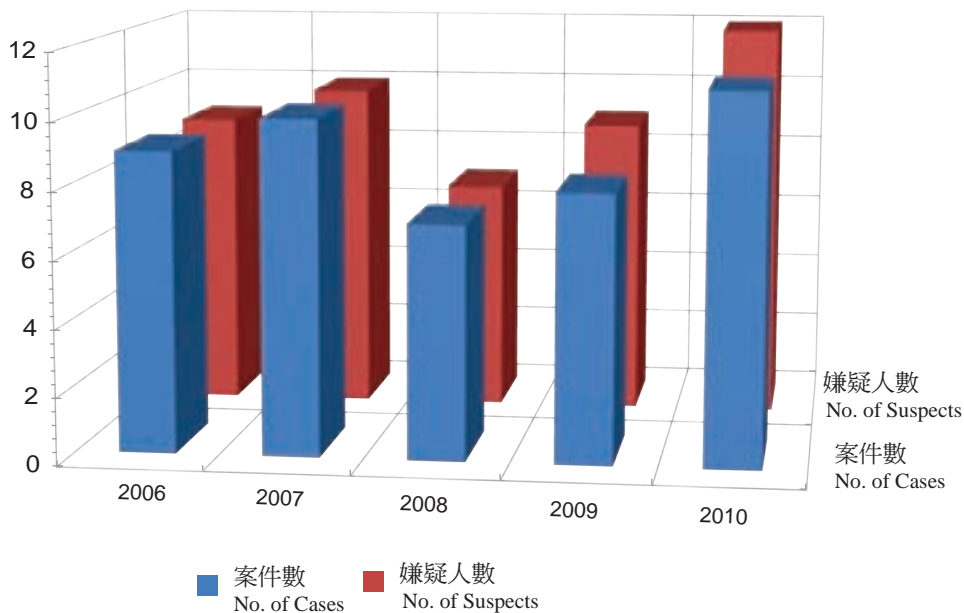
Note: Apprehension of fugitives include apprehension through extradition, surrender under persuasion and apprehension with assistance.

## IV. Tracking and Apprehension of Fugitives Abroad

### (1) Statistics

There were 11 cases of fugitives abroad, which was 37.50% more than 8 cases in 2009, with 12 suspects, which was 33.33% more than 9 suspects in 2009, in which 10 people in 9 cases were apprehended, and 2 people in 2 cases voluntarily gave themselves up to the authorities (see Tables 2.04, 2.05, 2.33 and 2.34 and Graph 2.29).

圖 2.29



近 5 年追緝外逃罪犯案件數及嫌疑人數比較  
Comparison of Number of Overseas Fugitive Apprehension Cases and Suspects  
over the Past 5 Years



表 2.34

99 年追緝外逃罪犯案件類別統計  
Comparison of Statistics of Overseas Fugitives Apprehension Cases over Past 5 Years

罪犯類別 Type of Crime	追緝方式 Method of Apprehension	罪犯人數 合計 Total No. of Criminals	罪犯潛匿國家 (單位：人) Criminal Hiding Countries (unit: person)								備註 Remarks	
			泰國 Thailand	菲律賓 Philippines	越南 Vietnam	加拿大 Canada	紐西蘭 New Zealand	中國大陸 (含港澳) China (including Hong Kong and Macau)	美國 USA	日本 Japan		玻利維亞 Bolivia
經濟犯罪 Economic Crime	緝解歸案 Apprehension through Extradition	2	0	0	0	0	0	1	1	0	0	
	策動投案											
	Surrender under Persuasion	2	0	0	1	1	0	0	0	0	0	
毒品犯罪 Drug Crime	緝解歸案 Apprehension through Extradition	0	0	0	0	0	0	0	0	0	0	
	策動投案											
	Surrender under Persuasion	0	0	0	0	0	0	0	0	0	0	
貪瀆犯罪 Corruption Crime	緝解歸案 Apprehension through Extradition	7	0	0	0	0	0	7	0	0	0	
	策動投案											
	Surrender under Persuasion	0	0	0	0	0	0	0	0	0	0	
槍械犯罪 Weapon Crime	緝解歸案 Apprehension through Extradition	0	0	0	0	0	0	0	0	0	0	
	策動投案											
	Surrender under Persuasion	0	0	0	0	0	0	0	0	0	0	
其他犯罪 Other Crime	緝解歸案 Apprehension through Extradition	1	0	0	0	1	0	0	0	0	0	
	策動投案											
	Surrender under Persuasion	0	0	0	0	0	0	0	0	0	0	
合 計 Total	緝解歸案 Apprehension through Extradition	10	0	0	0	1	0	8	1	0	0	
	策動投案											
	Surrender under Persuasion	2	0	0	1	1	0	0	0	0	0	

## ***(2) Significant cases***

### **(i)Apprehension through Extradition**

- a. Between July 1999 and March 2001, Bai XX, former president of Chang Hua County Congress and his confidential secretary Lou XX went to wine stores with female companions and used the county congress budget to pay for their expenses, constituting suspicion of Anti-Corruption Act violations. The case was referred by the MJIB to the Chang Hua District Prosecutor's Office for investigation. The Supreme Court found the suspects guilty on 2 April 2009. Bai XX escaped from the Taichung Veterans General Hospital during medical visit on 13 December 2009. The Chang Hua District Prosecutor's Office issued a fugitive alert on 15 December 2009. Bai XX and Lou XX were arrested by securities police in Xiamen City, Fujian Province, Mainland China on 3 March 2010. The two persons were returned to the Chang Hua District Prosecutor's Office through the procedure under "Agreement of Joint Criminal Crackdown and Mutual Judicial Assistance across the Taiwan Strait".
- b. Between July 1998 and November 2001, Liu XX and Li XX were suspicious of illegal raising of funds in the amount of \$4,000,000. the case was referred by the MJIB to the Shilin District Prosecutor's Office. However, Liu XX fled to Mainland china before the matter was discovered. In April 2010, the MJIB received report about Liu XX's whereabouts in Mainland China. He was then arrested by the security police of Shanghai City, Mainland China through the procedure under "Agreement of Joint Criminal Crackdown and Mutual Judicial Assistance across the Taiwan Strait". The MJIB sent staff to bring back the criminal and handed him over to the Shilin District Court.
- c. Between August and November 1999, former president of Shen Xian TV Station Ms. Chou and Mr. Chou committed illegal settlement of \$170,000,000 following transaction of Jia X Livestock Product Company. Mr. Chou escaped overseas on 24 November. The Taipei District Prosecutor's Office issued a fugitive alert on 10 May 2002. In May 2010, the MJIB discovered that Mr. Chou was hiding in Los Angeles, the USA. The US immigration and customs law enforcement authority was requested to apprehend the fugitive. The extradition procedure was completed



## 二、重要案例

### (一) 緝解歸案

1. 前彰化縣議會議長白○○與其機要秘書羅○○，自 88 年 7 月至 90 年 3 月間連續前往有女陪侍之酒店消費，以縣議會之預算辦理核銷坐檯費等費用，涉嫌違反貪污治罪條例。案經本局移送彰化地檢署偵辦，最高法院於 98 年 4 月 2 日判刑定讞。白員利用就醫之便於 98 年 12 月 13 日自臺中榮民總醫院脫逃，彰化地檢署於 98 年 12 月 15 日發布通緝。白、羅 2 人於 99 年 3 月 3 日於大陸福建省廈門市遭公安人員逮捕，透過「兩岸共同打擊犯罪及司法互助協議」機制，將 2 人解送彰化地檢署歸案。
2. 劉○○與李○○於 87 年 7 月至 90 年 11 月間，涉嫌違法吸金 40 億元，案經本局移送士林地檢署偵辦，惟劉員於案發前即潛逃大陸地區，99 年 4 月間本局獲報劉○○在大陸確定行止後，即透過「海峽兩岸共同打擊犯罪及司法互助協議」機制，由大陸上海市公安人員逮捕，並經本局派員押解回臺，移送士林地方法院歸案。
3. 前真相電視臺總經理周女與周男於 88 年 8 月至 11 月間，因買賣嘉○畜產公司股票違約交割 1 億 7,000 萬元，惟周男於 11 月 24 日潛逃出境，臺北地檢署於 91 年 5 月 10 日發布通緝。99 年 5 月間，本局發現周男藏匿美國洛杉磯，遂洽請美國移民海關執法局將其逮捕，11 月 30 日依法完成驅逐手續後，交由本局人員押解返臺解送臺北地檢署歸案。

### (二) 策動投案

旭○財經資訊公司董事長游○○，於 95 年至 98 年 3 月間，未經許可經營收受存款業務，涉嫌違反銀行法，案經本局移送苗栗地檢署偵辦，游○○於案發前潛逃出境，該署於同年 11 月 4 日發布通緝，經本局透過管道策動游○○於 99 年 5 月 31 日由越南返國投案，經詢問後解送苗栗地檢署歸案。

in accordance with law on 30 November. The fugitive was handed over to staff of the MJIB and then returned to the Taipei District Prosecutor's Office.

#### **(ii) Surrender under Persuasion**

Between 2006 and March 2009, You XX, chairman of Shu X Financial Information Company, was suspicious of having violated the Banking Act for operating fund deposit activities without authorization. The case was referred by the MJIB to the Miaoli District Prosecutor's Office for investigation. Young XX escaped overseas before the matter was discovered. The above prosecutor's office issued a fugitive alert on 4 November of the same year. The MJIB used channels and persuaded You XX to return from Vietnam to the R.O.C. and surrendered himself on 31 May 2010. Following enquiries, he was returned to the Miaoli District Prosecutor's Office.

## **V. Broadening International Cooperation**

### ***(1) Participation in International Conferences***

- (i) The "28th International Symposium on Economic Crime" was held from 5 to 12 September 2010 in Cambridge University in England. National Counselor Dong-Ming Wu and MJIB Vice President Chi-Yang Chen participated in this symposium. The topic at the conference was "New Measures to Ensure Integrity, Stability and Sustainability". In-depth discussions were conducted about the threat by economic crimes, corruption, abuse of office, money laundering, drug crimes, organized crimes, Internet crimes and terrorism to the management by each government, national finance and civil economies. Measures were proposed for the objectives of achieving integrity, stability and sustainability for the overall economic environment. After the meeting, visits were paid to the law enforcement authorities in France and the Netherlands. The conference was very helpful to the MJIB's promotion of international cooperation.
- (ii) The "117th International Association of Chiefs of Police" were held between 23 and 27 October 2010 in Orlando, USA. MJIB Vice President Chi-Yang Chen participated in this meeting, which effectively maintained the MJIB's international cooperation channel and reinforced connections and relationships with various police authorities.
- (iii) The "7th International Conference on Asian Organized Crime and Terrorism" was



## 伍、拓展國際合作

### 一、出席國際會議

- (一)「第 28 屆國際經濟犯罪研討會」(The 28th International Symposium on Economic Crime) 於 99 年 9 月 5 日至 12 日假英國劍橋大學舉辦，吳國策顧問東明率本局陳副局長志揚等人與會，會議主題為「確保廉潔、穩定與永續的新對策」，深入探討經濟犯罪、貪瀆、濫權、洗錢、毒品犯罪、組織犯罪、網路犯罪、恐怖主義等活動，對各國政府管理、國家財政、民間經濟造成之威脅，並對整體經濟環境欲達成廉潔、穩定與永續之目標提出對策，會後赴法、荷等國執法機構參訪，對推動本局國際合作業務甚具助益。
- (二)「第 117 屆國際警情首長年會」(The 117th International Association of Chiefs of Police) 於 99 年 10 月 23 日至 27 日假美國奧蘭多舉辦，本局由陳副局長志揚率員前往參加，有效維繫本局國際合作管道，並強化與各國警情機構聯繫關係。
- (三)「第 7 屆亞裔組織犯罪及恐怖主義國際會議」(The 7th International Conference on Asian Organized Crime and Terrorism) 於 99 年 5 月 16 日至 21 日假美國明尼蘇達州聖保羅市皇冠假日河濱飯店舉行，本局由經濟犯罪防制處調查官黃國義與會，會議主題包括偽鈔犯罪、毒品犯罪、香菸走私、幫派及組織犯罪、洗錢與電腦網路犯罪等議題。

### 二、司法互助及國際合作：

- (一)美國秘勤局駐香港分處副處長柯偉克 (Mr. Paul Quick) 應臺北地檢署邀請，於 99 年 3 月 1 日攜美金公債樣本赴本局協助某偽造有價證券案鑑定工作。
- (二)泰國司法部特別調查署依據本局提供之線索，於 99 年 6 月 29 日破獲國人「阿浪」涉嫌在泰從事跨國電話詐欺案，計逮捕嫌犯 36 人（含臺灣籍 28 人，大陸籍 7 人），並查扣相關通訊設備，目前正由泰國法院審



held between 16 and 21 May 2010 in Crown Plaza Hotel, St. Paul, Minnesota, USA. Guo-Yi Huang, investigator from the Economic Crime Prevention Division of MJIB participated in this meeting. The topics included false note crimes, drug crimes, cigarette smuggling, gangs and organized crimes, money laundering and computer internet crimes.

## ***(2) Mutual Judicial Assistance and International Cooperation:***

- (i) On 1 March 2010, Mr. Paul Quick, Deputy Director of the Hong Kong Division of US Secret Service was invited by the Taipei District Prosecutor's Office to bring samples of US Dollar Government bonds to the MJIB to assist with the verification of certain falsified securities.
- (ii) On 29 June 2010, based on information provided by the MJIB, the Special Investigation Bureau of the Thai Ministry of Justice discovered cross-border telephone fraud committed in Thailand by "A-Lang", a Taiwanese national. A total of 36 suspects were arrested (including 28 Taiwanese nationals and 7 Mainland Chinese nationals). Relevant communications equipment was seized. The case is being judged by the Thai court.
- (iii) On 10 June 2010, staff from the Canadian Border Service Bureau and those from the MJIB jointly apprehended and returned economic crime fugitive Liao XX to Taiwan.
- (iv) On 2 December 2010, staff from the Los Angeles branch of the US Immigration and Customs Law Enforcement Authority and those from the MJIB jointly apprehended and returned economic crime fugitive Chou XX to Taiwan.

## ***(3) Exchange of Information and Visits:***

- (i) On 12 January 2010, Mr. Marvin from Representative Office of Palou in Taiwan visited the MJIB and exchanged opinions about cooperative crackdown on cross-border crimes.
- (ii) On 11 March 2010, 4 persons from the Asian Pacific Headquarters of Pfizer including Mr. Scott Davis visited MJIB to express appreciation for our assistance with the seizure of false Viagra drugs and also exchanged opinions about cooperative crackdown on cross-border false drug cases.
- (iii) On 29 April 2010, 4 persons from the Nicaragua Police Authority Mr. Aminta E. G.





理中。

- (三) 加拿大邊境服務署派員會同本局人員於 99 年 6 月 10 日共同押解外逃經濟罪犯廖○○返臺緝解歸案。
- (四) 美國移民海關執法局洛杉磯分局派員會同本局人員，於 99 年 12 月 2 日共同押解外逃經濟罪犯周○返臺歸案。

### 三、交流互訪：

- (一) 帛琉共和國駐臺代辦馬文 (Mr. Marvin) 於 99 年 1 月 12 日來局拜會，就合作打擊跨國犯罪事宜交換意見。
- (二) 美國輝瑞大藥廠亞太總部處長大衛·史考特 (Mr. Scott Davis) 等 4 人於 99 年 3 月 11 日來局拜會，感謝本局協助緝獲威而鋼 (Viagra) 偽藥外，並就合作打擊跨國偽藥案件交換意見。
- (三) 尼加拉瓜警察總監格拉內拉 (Mr. Aminta E.G. Sacasa) 等 4 人於 99 年 4 月 29 日來局拜會，就合作打擊跨國犯罪事宜交換意見。
- (四) 巴拿馬代理檢察總長伯尼西 (Mr. Guiseppe Bonissi) 等 2 人於 99 年 6 月 15 日來局拜會，就合作打擊經濟犯罪、洗錢犯罪、毒品犯罪等議題交換意見。
- (五) 美國康寧公司副總裁卡森·布魯斯 (Mr. Bruce Carlson) 等 3 人於 99 年 7 月 9 日來局拜會，就保護智慧財產權議題交換意見。
- (六) 泰國司法部特別調查署署長塔里 (Mr. Tarit Pengdith) 等 4 人於 99 年 10 月 15 日來局拜會，就協緝我國外逃罪犯及合作偵辦跨國毒品犯罪事宜交換意見。
- (七) 捷克警察總監馬提努 (Mr. Olderich Martinu) 於 99 年 10 月 19 日來局拜會，就合作打擊跨國犯罪事宜交換意見。

### 四、國際訓練：

- (一) 本局於 99 年 7 月 5 日至 9 日代訓「東南亞跨國犯罪調查研習班」，參加學員計 21 名，分別來自越南、泰國、菲律賓、馬來西亞、柬埔寨、印尼、澳洲等 7 國之執法人員，有助於建立與東南亞國家聯繫溝通管道

Sacasa visited the MJIB and exchanged opinions about cooperative crackdown on cross-border crimes.

- (iv) On 15 June 2010, 2 persons including Panama Deputy Prosecutor General Mr. Guiseppe Bonissi visited the MJIB and exchanged opinions about the cooperative crackdown on economic crimes, money laundering crimes and drug crimes.
- (v) On 9 July 2010, 3 persons from US Corning Company including its vice president Mr. Bruce Carlson visited the MJIB and exchanged opinions about the protection of intellectual property rights.
- (vi) On 15 October 2010, 4 persons from the Thai Ministry of Justice including Special Investigation Bureau Director Mr. Tarit Pengdith visited the MJIB and exchanged opinions about assistance about our overseas fugitives and cooperative investigation on cross-border drug crimes.
- (vii) On 19 October 2010, Czech Police Director Mr. Olderich Martinu visited the MJIB and exchanged opinions about cooperative crackdown on cross-border crimes.

#### ***(4) International Training:***

- (i) Between 5 and 9 July 2010, the MJIB held “Training Class of Transnational Crime Investigations in South East Asia”. A total 21 members participated in the training, including law enforcement staff from 7 countries: Vietnam, Thailand, Philippines, Malaysia, Cambodia, Indonesia and Australia. This training helped establish a contact and communications channel with countries in South East Asia and assistance to MJIB for cross-border crime investigations.
- (ii) Between 28 November and 6 December 2010, following the request by the Ministry of Foreign Affairs, the “Training Class for Transnational Crime Investigation in Middle East” was held. A total of 13 members participated in the training, including law enforcement staff from 5 countries: Saudi Arabia, United Emirates of Arabia, Kuwait, Jordan and Turkey. This training helped establish a contact and communications channel with countries in South East Asia and assistance to MJIB for cross-border crime investigations.



及協助本局偵處跨國犯罪調查事宜。

- (二) 本局於 99 年 11 月 28 日至 12 月 6 日應外交部委託代訓「中東跨國犯罪調查研習班」，參加學員計 13 名，分別來自沙烏地阿拉伯、阿拉伯聯合大公國、科威特、約旦及土耳其等 5 國之執法人員，有助於建立與中東國家聯繫溝通管道及協助本局偵處跨國犯罪調查事宜。

## 陸、兩岸共同打擊犯罪

依「海峽兩岸共同打擊犯罪及司法互助協議」聯繫機制及法務部授權，辦理業務交流 26 件、犯罪情資交換 322 件、合作偵辦 6 案、請求協助緝捕遣返 14 案、刑事嫌疑犯遣返 7 案 8 人、罪犯接返 1 人、協助調查取證 2 案。本局未來將逐步建構兩岸共同打擊犯罪模式，積極防制兩岸跨境犯罪。重要工作如下：

### 一、刑事犯及刑事嫌疑犯遣返：

- (一) 99 年 3 月 5 日派員赴大陸廈門與福建省公安廳臺港澳事務辦公室副主任王傳成等人，就遣返貪瀆案通緝犯白○○、羅○○二員事宜交換意見，隔(6)日將 2 人押解回臺，解送彰化地方法院歸案。
- (二) 99 年 5 月 27 日派員赴大陸與上海市公安局對臺工作辦公室副處長吳芸立等人，就遣返經濟罪犯劉○○事宜交換意見，復於次(28)日於上海浦東機場進行人員及相關文件交接後押解返臺，解送士林地方法院歸案。
- (三) 99 年 10 月 27 日貪瀆案通緝犯李○○持偽造第三國護照過境大陸廣東省，遭陸方境管部門查獲留置，本局會同內政部入出國及移民署於 99 年 10 月 28 日赴大陸廣州市，將李員押解返臺後，解送嘉義地方法院檢察署歸案。
- (四) 99 年 11 月 12 日貪瀆案通緝犯張○○遭大陸四川成都公安人員逮捕，本局會同內政部警政署刑事警察局於赴澳門將張員押解返臺後，解送臺北地方法院檢察署歸案。
- (五) 99 年 11 月 26 日派員赴澳門地區押解貪瀆案通緝犯郭○○返臺，解送屏東地方法院歸案。



## VI. Combating Crimes across the Strait

In accordance with the contact mechanism under “Agreement of Joint Criminal Crackdown and Mutual Judicial Assistance across the Taiwan Strait” and authorization by the Ministry of Justice, there were 26 cases of activity exchanges, 322 cases of criminal information exchanges, 6 cases of cooperative investigations, 14 cases of requested assistance with apprehension and extradition, 7 cases and 8 persons of extradited criminal suspects, 1 returned criminal and 2 cases of assisted investigation and evidence collection. The MJIB will gradually expand the method of common criminal crackdown across the strait and actively prevent cross-strait crimes. The key tasks included:

### *(1) Extradition of Criminals and Criminal Suspects:*

- (i) On 5 March 2010, staff was sent to Xiamen and Fujian Province Public Security Bureau, Mainland China, to meet staff from the Taiwan, Hong Kong and Macau Affairs Office including deputy director Chuan-Chen Wang to exchange opinions about the extradition of two corruption fugitives: Bei XX and Lou XX. Six (6) days later, the 2 persons were returned to Taiwan and handed over to Chang Hua District Court.
- (ii) On 27 May 2010, staff was sent to public securities bureaus in Mainland China and Shanghai City to meet with staff from Taiwan Affairs Office including its vice president Yung-Li Wu and exchange opinions about extradition of economic criminal Lou XX. The following day (28 May), relevant documents were exchanged with staff in Shanghai Pudong Airport and the criminal was returned to Taiwan and handed over to Shilin District Court.
- (iii) On 27 October 2010, corruption case fugitive Li XX entered Guangdong Province, Mainland China with a falsified third-country passport and was detained by the immigration authority of Mainland China. On 28 October 2010, the MJIB and the National Immigration Agency of the Ministry of the Interior went to Guangzhou City, Mainland China, brought Li back to Taiwan and handed him over to the Jiayi District Court Prosecutor’s Office.
- (iv) On 12 November 2010, corruption case fugitive Chang XX was arrested by public security police from Chengdu, Sichuan, Mainland China. The MJIB and the





## 二、罪犯接返：

99 年 4 月 20 日本局派員會同在大陸服刑毒品罪犯馮○○之家屬，共同赴大陸福建廈門接返馮員回臺就醫。本局同仁與大陸福建省公安廳臺港澳事務辦公室科長劉勇、廈門市公安局臺港澳事務辦公室處長管智賢等人，就接返馮員返臺就醫事宜交換意見後，順利於 21 日返臺，解送板橋地方法院檢察署歸案。

## 三、業務交流：

- (一) 99 年 4 月 26 日本局蔡副局長中鈺率經濟犯罪防制處及毒品防制處人員共 8 人，假臺北福華飯店與「中國警察協會」副主席、公安部科學技術委員主任李潤森等 13 人，就兩岸共同打擊犯罪交換意見。
- (二) 99 年 5 月 9 日本局福建省調查處秘書王國英等 3 人，假金門「金海岸餐廳」與大陸福建省廈門市人民政府副秘書長楊本喜等 5 人，就兩岸合作共同打擊偽變造人民幣案件交換意見。
- (三) 99 年 6 月 10 日至 6 月 14 日本局邀請大陸公安部邊防管理局暨邊防總隊偵查處處長尹承軍等 9 人來臺訪問，本局蔡副局長中鈺率經濟犯罪防制處、毒品防制處及福建省調查處等單位人員，於 6 月 11 日假臺北福容飯店與參訪人員進行工作會談。
- (四) 99 年 9 月 15 日至 21 日本局蔡副局長中鈺應大陸公安部之邀，率經濟犯罪防制處、毒品防制處等單位人員 9 人，赴大陸北京、上海參訪公安、檢察機關與公安部港澳臺辦公室、經濟犯罪偵查局、刑事偵查局、邊防管理局、禁毒局、海關總署緝私局等職能部門及最高人民檢察院反貪污賄賂總局、瀆職侵權檢察廳及上海市公安局相關單位及人民檢察院等機關進行工作會談，就建立多元聯繫管道、犯罪情資交換、案件協查、共同偵辦、重大罪犯遣返及工作人員交流等交換意見。
- (五) 99 年 9 月 23 日至 29 日中國海峽兩岸關係協會司法交流考察團 15 人，應我國財團法人海峽交流基金會邀請來臺參訪，本局經濟犯罪防制處江處長桂馨於 99 年 9 月 24 日參與在財團法人海峽交流基金會召開之「共同打擊犯罪及司法互助業務座談會」。

Criminal Police Division of the Police Bureau of the Ministry of the Interior went to Macau to bring Chang back to Taiwan and handed him over to Taipei District Court Prosecutor's Office.

- (v) On 26 November 2010, staff was sent to Macau to bring corruption case fugitive Guo XX back to Taiwan and handover to Pingdong District Court.

### ***(2) Criminal Handover:***

On 20 April 2010, staff from MJIB went to Xiamen, Fujian, Mainland China to bring Fong XX, drug criminal servicing sentence in Mainland China, back to Taiwan for medical treatment, together with Fong's family. Staff from MJIB exchanged opinions about bringing Fong back to Taiwan for medical treatment with Yong Liu, division head of Taiwan, Hong Kong and Macau Affairs Office of Public Securities Department, Fujian Province, Mainland China and Chi-Sien Guan, director of Taiwan, Hong Kong and Macau Affairs Office of Xiamen Public Securities Bureau. On 21 April, Fong arrived in Taiwan and was handed over to the Banqiao District Court Prosecutor's Office.

### ***(3) Activity Exchange:***

- (i) On 26 April 2010, in Taipei Formosa Hotel, MJIB deputy director Chung-Yu Tsei led a delegation of staff from Economic Crime Prevention Division and Drug Prevention Division, total 8 persons, exchanged opinions about common crackdown on cross-strait crimes with 13 persons including Rui-Sun Li, vice president of "China Police Association" and Science and Technical Director of Public Security Department.
- (ii) On 9 May 2010, in "Golden Coast Restaurant" in Jinmen, 3 MJIB representatives including Fujian Province Investigation Division Secretary Guo-Ying Wang met with 5 persons including Ben-Xi Yang, deputy secretary of Xiemen City People's Government of Fujian Province, Mainland China to exchange opinions about common crackdown on cases of Renminbi falsification across the strait.
- (iii) From 10 to 14 June 2010, the MJIB invited 9 persons from the Frontier Control Bureau of the Public Security Department of Mainland China including Cheng-Jun, Yi, director of Frontier Investigation Bureau to visit Taiwan. Chung-Yu Tsai, deputy director of the MJIB and staff from the Economic Crime Prevention Division, Drug Prevention Division and Investigation Bureau of Fujian Province had a working



- (六) 99 年 10 月 18 日至 22 日本局經濟犯罪防制處江處長桂馨、毒品防制處王處長華富、兩岸情勢研析處劉處長禮信等 6 人，應中國警察協會邀請赴大陸江蘇省蘇州市參加「第五屆海峽兩岸暨香港、澳門警學研討會」，本局由劉處長禮信代表發表「兩岸經濟合作架構協議（ECFA）簽訂後可能衍生之金融犯罪與防制」論文，並與大陸治安執法人員交換意見。
- (七) 99 年 11 月 2 日至 5 日本局李研究委員錨、廉政處詹處長德源、經濟犯罪防制處副處長林玲蘭等 5 人，赴澳門參加「國際反貪局聯合會第四次年會暨會員代表大會」，除參與世界 150 個國家檢察、監查、反貪首長出席之年會外，亦分別與國際反貪局聯合會秘書長葉峰博士、最高人民檢察院檢察長曹建明及澳門特別行政區檢察院檢察長何超明就兩岸合作打擊犯罪事宜進行討論。
- (八) 99 年 12 月 1 日本局經濟犯罪防制處江處長桂馨及毒品防制處張副處長



兩岸共同打擊犯罪



- discussion session with the visitors on 11 June in Fullon Hotel in Taipei.
- (iv) From 15 to 21 September 2010, Chung-Yu Tsai, deputy director of the MJIB was invited by the Public Security Department of Mainland China to visit Beijing and Shanghai together with nine persons from the Economic Crime Prevention Division and the Drug Prevention Division. They visited the public security and prosecution authorities, Hong Kong, Macao and Taiwan Affairs Office of the Public Security Department, Economic Crime Investigation Bureau, Criminal Investigation Bureau, Frontier Control Bureau, Drug Control Bureau and Customs Division against Smuggling were visited. Working sessions were held with the Anti-Corruption Bureau of the Supreme Court Prosecutor's Office, Prosecutor's Office against Abuse of Office, relevant divisions of the Public Security Bureau of Shanghai City and the People's Prosecutor's Office in order to exchange opinions about establishing multiple contact channels, exchange of criminal intelligence, assistance with case investigation, joint investigation, extradition of significant criminals and exchange of working staff.
- (v) From 23 to 29 September 2010, 15 persons from the Judicial Exchange Delegation of the Cross-Strait Relations Association were invited by our Cross-Strait Exchange Foundation to visit Taiwan. On 24 September 2010, Gui-Xing Jiang, director of MJIB's Economic Crime Prevention Division participated in the "Seminar for Common Criminal Crackdown and Mutual Judicial Assistance" held by the Cross-Strait Exchange Foundation.
- (vi) From 18 to 22 October 2010, six persons including Gui-Xing Jiang, director of MJIB's Economic Crime Prevention Division, Hua-Fu Wang, director of MJIB's Drug Prevention Division and Li-Xing Liu of Cross-Strait Situation Analysis Division were invited by the China Police Association to attend the "5th Police Seminar of Mainland China, Taiwan, Hong Kong and Macau". Director Li-Xing Liu presented these "Financial Crimes and Prevention following Signature of Economic Cooperation Framework Agreement (ECFA)" on behalf of the MJIB and exchanged opinions with the public security law enforcement staff of Mainland China.
- (vii) From 2 to 5 November 2010, 5 persons including MJIB's researcher Miao Li, director of Ethics Division De-Yuan Chang and deputy director of Economic Crime Prevention Division Ling-Lan Lin attended the "4th Annual Meeting and Meeting of Member Representatives of International Anti-Corruption Association" in Macau.





祥山等人假臺北福容飯店與「吉林省警察協會」參訪團就經濟犯罪及毒品犯罪防制交換工作意見。

#### 四、合作偵辦：

- (一) 99 年 1 月 23 日本局與大陸福建省公安邊防總隊合作偵辦「陳○○集團走私毒品案」，該總隊於在福建省漳州市高速公路截獲該集團走私愷他命毒品 119 公斤，並逮捕嫌疑人 7 人（含臺灣籍 4 人），查扣涉案船隻 1 艘、車輛 2 部。
- (二) 99 年 3 月 5 日本局與大陸福建省公安邊防總隊合作偵辦「王○宗集團走私毒品案」，該隊於 21 時，在福建省漳州漳浦高速公路上，逮捕王○宗集團成員羅○寶等 4 名臺灣籍人士，當場查獲愷他命毒品 150 公斤。
- (三) 99 年 8 月 11 日至 12 日本局與大陸福建省公安邊防總隊合作偵辦「陳○航等走私毒品案」，在廈門查獲愷他命毒品 19 公斤，逮捕嫌疑人陳○○等 5 人（含臺灣籍 3 名）。
- (四) 99 年 11 月 2 日本局與大陸福建省公安邊防總隊合作偵辦「鄭○○集團走私毒品案」，該總隊在廣東省潮州市查獲走私愷他命毒品 78 公斤，並逮捕嫌疑人 3 人。

In addition to participating the annual meeting that was attended by representatives of prosecution, investigation and anti-corruption authorities from 150 countries worldwide, they also discussed respectively with the secretary of international Anti-Corruption Association Dr. Fong-Boa Yeh, Supreme Court Prosecutor Jiang-Ming Cao and Macao Special Administration Prosecutor Chao-Ming He about cross-strait cooperative criminal crackdown.

- (viii) On 1 December 2010, Gui-Xing Jiang, director of MJIB's Economic Crime Prevention Division and Xian-Shang, Chang, deputy director of the Drug Prevention Division exchanged working opinions about economic crime and drug crime prevention with the delegation from the "Jilin Province Police Association" in Taipei Fullon Hotel.

#### ***(4) Cooperative Investigation:***

- (i) On 23 January 2010, the MJIB cooperated with the Public Security Frontier Head Team of Fujian Province, Mainland China, to investigate the "Chen XX Group Drug Smuggling Case". The team discovered 119 kilograms of smuggled Ketamin drugs by such group on the highway in Changzhou City, Fujian Province and arrested 7 suspects (including 4 Taiwanese nationals). One ship and two vehicles were seized.
- (ii) On 5 March 2010, the MJIB cooperated with the Public Security Frontier Head Team of Fujian Province, Mainland China, to investigate the "Wang X Tsong Group Drug Smuggling Case". At 9:00 p.m., the team arrested 4 Taiwanese nationals including Lou X Bao, members of Wang X Tsong Group, on the Changpu Highway of Changzhou, Fujian Province. 150 kilograms of Ketamin drugs were seized on the spot.
- (iii) From 11 to 12 August 2010, the MJIB cooperated with the Public Security Frontier Head Team of Fujian Province, Mainland China, to investigate the "Chen X Hang Drug Smuggling Case". 19 kilograms of Ketamin drugs were seized in Xiamen and 5 suspects including Chen XX were arrested (including 3 Taiwanese nationals).
- (iv) On 2 November 2010, the MJIB cooperated with the Public Security Frontier Head Team of Fujian Province, Mainland China, to investigate the "Chang XX Group Drug Smuggling Case". The team seized 78 kilograms of Ketamin drugs in Chaozhou City, Guangdong Province and arrested 3 suspects.





# 3 犯罪狀況及特性分析

Part Three: Crime Situation and Character Analysis





## 壹、經濟犯罪案件

本年移送地檢署偵辦之經濟犯罪案件共計 626 案，較 98 年之 756 案，減少 17.20%；嫌疑人 2,051 人，較 98 年之 2,829 人，減少 27.50%。（詳表 3.01）

茲就各類型經濟犯罪狀況暨嫌疑人性別、年齡、教育程度、案件來源、犯罪原因及犯罪地區等特性，統計分析如下：

### 一、犯罪狀況

本年移送偵查各類型經濟犯罪案件數、嫌疑人數與 98 年之同類型案件比較（詳表 3.01）：

- （一）詐欺案件 182 案，較 98 年之 291 案，減少 37.46%；嫌疑人 717 人，較 98 年之 938 人，減少 23.56%。
- （二）侵占案件 41 案，較 98 年之 66 案，減少 37.88%；嫌疑人 69 人，較 98 年之 112 人，減少 38.39%。
- （三）背信案件 43 案，較 98 年之 24 案，增加 79.17%；嫌疑人 143 人，較 98 年之 159 人，減少 10.06%。
- （四）重利案件 9 案，較 98 年之 14 案，減少 35.71%；嫌疑人 20 人，較 98 年之 37 人，減少 45.95%。
- （五）走私案件 18 案，較 98 年之 10 案，增加 80%；嫌疑人 20 人，較 98 年之 21 人，減少 4.76%。
- （六）違反稅捐稽徵法案件 32 案，較 98 年之 60 案，減少 46.67%；嫌疑人 414 人，較 98 年之 718 人，減少 42.34%。
- （七）偽變造貨幣及有價證券案件 2 案，較 98 年之 4 案，減少 50%；嫌疑人 5 人，較 98 年之 14 人，減少 64.29%。
- （八）違反菸酒管理法案件 5 案，較 98 年之 4 案，增加 25%；嫌疑人 8 人，較 98 年之 8 人，增加 0%。
- （九）違反銀行法案件 40 案，較 98 年之 51 案，減少 21.57%；嫌疑人 96 人，較 98 年之 165 人，減少 41.82%。
- （十）侵害智慧財產權案件 116 案，較 98 年之 105 案，增加 10.48%；嫌疑人



## I. Economic Crime Cases

There were 626 economic crime cases referred to the public prosecutors office this year, decreased by 17.20%, as compared to 756 cases in 2009; these cases involved 2,051 suspects, decreased by 27.50%, as compared to 2,829 suspects in 2009 (see Table 3.01).

A statistical analysis on the offenses of the crimes, genders, ages, and educational levels of the suspects, as well as sources of the cases, reasons for the crimes, and areas of crimes are discussed, as follows:

### 1. Crime Situations

The various types of economic crime cases referred this year are compared with those from 2009 (see Table 3.01):

- (1) Fraud: 182 cases, decreased by 37.46%, as compared to 291 cases in 2009; 717 suspects involved, decreased by 23.56%, as compared to 938 suspects in 2009.
- (2) Misappropriation (embezzlement): 41 cases, decreased by 37.88%, as compared to 66 cases in 2009; 69 suspects involved, decreased by 38.39%, as compared to 112 suspects in 2009.
- (3) Breach of trust: 43 cases, decreased by 79.17%, as compared to 24 cases in 2009; 143 suspects involved, decreased by 10.06%, as compared to 159 suspects in 2009.
- (4) Usury: 9 cases, decreased by 35.71%, as compared to 14 cases in 2009, 20 suspects involved, decreased by 45.95%, as compared to 37 suspects in 2009.
- (5) Smuggling: 18 cases, increased by 80%, as compared to 10 cases in 2009; 20 suspects involved, decreased by 4.76%, as compared to 21 suspects in 2009.
- (6) Violation of Tax Collection Act: 32 cases, decreased by 46.67%, as compared to 60 cases in 2009; 414 suspects involved, decreased by 42.34%, as compared to 718 suspects in 2009.
- (7) Counterfeiting or alteration of currency or negotiable securities: 2 cases, decreased by 50%, as compared to 4 cases in 2009; 5 suspects involved, decreased by 64.29%, as compared to 14 suspects in 2009.
- (8) Violation of Tobacco and Alcohol Administration Act: 5 cases, increased by 25%, as compared to 4 cases in 2009; 8 suspects involved, increased by 0%, as compared to 8 suspects in 2009.



表 3.01

## 99 年與 98 年移(函)送偵查經濟犯罪案件統計

## Statistics of Economic Crime Cases Referred to Public Prosecutors Office (or Letter Sent) in 2010 and 2009

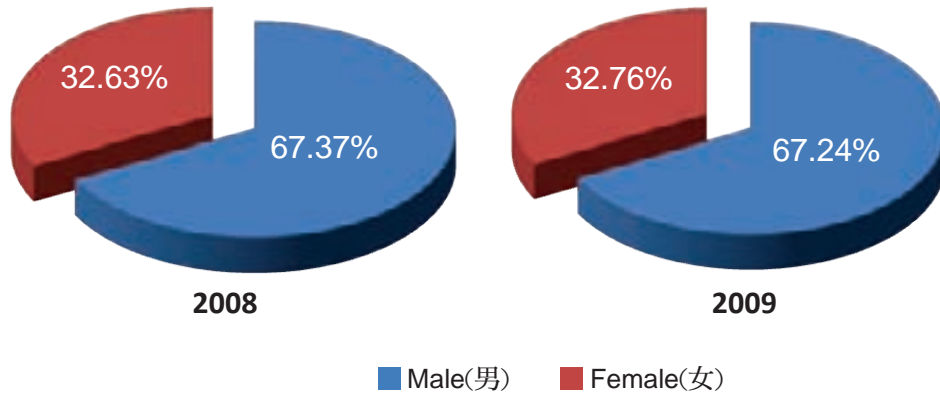
案件類別 Type of Case		年別 Year	案件數 No. of Cases			嫌疑人數 No. of Suspects		
			99 年 2010	98 年 2009	增減率 Rate of Increase / Decrease	99 年 2010	98 年 2009	增減率 Rate of Increase / Decrease
合 計 Total			626	756	-17.20%	2,051	2,829	-27.50%
壹、經濟犯罪 案件 I. Economic Crime Cases	詐欺 Fraud	小計 Subtotal	182	291	-37.46%	717	938	-23.56%
		詐欺貸款 Loan Fraud	14	13	7.69%	147	59	149.15%
		國貿詐欺 Foreign Trade Fraud	0	3	-100.00%	0	3	-100.00%
		惡性倒閉 Fraudulent Bankruptcy	3	5	-40.00%	3	13	-76.92%
		倒會詐欺 Fraudulent Closedown of Private Loan Association	2	9	-77.78%	2	12	-83.33%
		不動產詐欺 Real Estate Fraud	2	2	0.00%	4	7	-42.86%
		票據詐欺 Fraud of Negotiable Instrument	6	10	-40.00%	29	19	52.63%
		詐欺投資 Investment Fraud	22	31	-29.03%	57	79	-27.85%
		信用卡詐欺 Credit Card Fraud	1	0	NA	1	0	100.00%
		廣告詐欺 Advertising Fraud	2	0	NA	6	0	600.00%
		詐欺退稅 Tax Refund Fraud	0	1	-100.00%	0	2	-100.00%
		保險詐欺 Insurance Fraud	3	6	-50.00%	16	43	-62.79%
		電腦網路詐欺 Cyber Fraud	3	7	-57.14%	13	22	-40.91%
		醫療詐欺 Hospitalization Fraud	11	24	-54.17%	37	236	-84.32%
		新型態集團性詐欺 New-Type Group Fraud	42	101	-58.42%	184	234	-21.37%
		其他 Others	71	79	-10.13%	218	209	-4.30%
	侵占 Embezzlement	小計 Subtotal	41	66	-37.88%	69	112	-38.39%
		普通侵占 General Embezzlement	13	12	8.33%	19	18	5.56%
		公益侵占 Embezzlement Involving Public Interest	4	13	-69.23%	14	16	-12.50%
		業務侵占 Embezzlement by Employees of Private Business	24	41	-41.46%	36	78	-53.85%
	背信 Breach of Trust		43	24	79.17%	143	159	-10.06%
	重利 Usury		9	14	-35.71%	20	37	-45.95%
	走私 Smuggling		18	10	80.00%	20	21	-4.76%
	違反稅捐稽徵法 Violation of Tax Collection Act		32	60	-46.67%	414	718	-42.34%
	偽變造貨幣及 有價證券 Counterfeit / Alteration of Currency or Securities	小計 Subtotal	2	4	-50.00%	5	14	-64.29%
		偽造國幣 Counterfeit of Currency	1	0	100.00%	2	0	200.00%
		偽變造有價證券 Counterfeit / Alteration of Securities	1	4	-75.00%	3	14	-78.57%



	違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		5	4	25.00%	8	8	0.00%
	違反銀行法 Violation of Banking Act	小計 Subtotal	40	51	-21.57%	96	165	-41.82%
		非法吸收資金及其他 Raising Illegal Capital Funds	14	12	16.67%	40	63	-36.51%
		未經政府核准辦理國內外匯兌業務及其他 Unauthorized Operation of Remittance and Acceptance	26	39	-33.33%	56	102	-45.10%
	侵害智慧財產權 Infringement of Intellectual Property Right	小計 Subtotal	116	105	10.48%	180	150	20.00%
		違反商標法 Violation of Trademark Law	77	74	4.05%	107	89	20.22%
		違反著作權法 Violation of Copyright Law	33	30	10.00%	54	60	-10.00%
		其他 Others	6	1	500.00%	19	1	1800.00%
	違反證券交易法 Violation of Securities & Exchange Act		59	80	-26.25%	231	323	-28.48%
	違反公平交易法 Violatoin of Fair Trade Act		2	1	-66.67%	6	1	-88.89%
	違反期貨交易法 Violation of Futures Exchange Act		18	17	5.88%	48	52	-7.69%
	違反保險法 Violation of Insurance Law		6	7	-14.29%	8	15	-46.67%
	其他破壞經濟秩序案件 Other cases that undermines economic order	小計 Subtotal	53	22	140.91%	86	116	-25.86%
		違反野生動物保育法 Violation of the Wildlife Conservation Act	6	0	600.00%	8	0	800.00%
		違反公司法 Violation of Company Law	21	9	133.33%	43	74	-41.89%
		電腦犯罪 Computer crimes	9	6	50.00%	12	14	-14.29%
		其他 Others	17	6	183.33%	23	28	-25.00%
貳、一般犯罪案件 II. General Crimes			194	165	17.58%	473	298	58.72%
	偽造文書 Documentary forgery		46	69	-33.33%	171	111	54.05%
	其他案件 Other cases		148	92	60.87%	302	182	65.93%
參、漏稅 III. Tax Evasion			42	128	-67.19%	0	0	NA
肆、追緝外逃罪犯案件 IV. Tracking and Apprehension of Fugitives Abroad			11	8	6.00%	12	9	33.33%
	追緝 Apprehension through Extradition		9	6	50.00%	10	6	66.67%
	策動投案 Surrender under Persuasion		2	2	0.00%	2	3	-33.33%
	協緝 Apprehension with Assistance		0	0	NA	0	0	NA
伍、國際合作案件 V. Broadening International Cooperation			1	1	NA	1	0	NA
	國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals		0	0	NA	0	0	NA
	執行司法互助協定 Execution of mutual judicial assistance agreement		1	1	NA	1	0	NA
總 計 Total			874	1,058	-17.39%	2,357	3,136	-24.84%



圖 3.01



99 年與 98 年經濟犯罪案件嫌疑人性別比較  
Comparison of Suspects Committing Economic Crimes in 2010 and 2009, by Gender.

180 人，較 98 年之 150 人，增加 20%。

(十一) 違反證券交易法案件 59 案，較 98 年之 80 案，減少 26.25%；嫌疑人 231 人，較 98 年之 323 人，減少 28.48%。

(十二) 違反公平交易法案件 2 案，較 98 年之 1 案，增加 100%；嫌疑人 6 人，較 98 年之 1 人，增加 500%。

(十三) 違反期貨交易法案件 18 案，較 98 年之 17 案，增加 5.88%；嫌疑人 48 人，較 98 年之 52 人，減少 7.69%。

(十四) 違反保險法案件 6 案，較 98 年之 7 案，減少 14.29%；嫌疑人 8 人，較 98 年之 15 人，減少 46.67%。

(十五) 其他破壞經濟秩序案件 53 案，較 98 年之 22 案，增加 140.91%；嫌疑人 86 人，較 98 年之 116 人，減少 25.86%。

## 二、特性分析

### (一)性別

本年嫌疑人總數 2,051 人，較 98 年之 2,829 人，減少 27.50%，其中男性嫌疑

- (9) Violation of Banking Act: 40 cases, decreased by 21.57%, as compared to 51 cases in 2009; 96 suspects involved, decreased by 41.82%, as compared to 165 suspects in 2009.
- (10) Infringement of intellectual property rights: 116 cases, increased by 10.48%, as compared to 105 cases in 2009; 180 suspects involved, increased by 20%, as compared to 150 suspects in 2009.
- (11) Violation of Securities & Exchange Act: 59 cases, decreased by 26.25%, as compared to 80 cases in 2009; 231 suspects involved, decreased by 28.48%, as compared to 323 suspects in 2009.
- (12) Violation of Fair Trade Act: 2 cases, increased by 100%, as compared to 1 case in 2009; 6 suspects involved, increased by 500%, as compared to 1 suspect in 2009.
- (13) Violation of Futures trading Law: 18 cases, increased by 5.88%, as compared to 17 cases in 2009; 48 suspects involved, decreased by 7.69%, as compared to 52 suspects in 2009.
- (14) Violation of Insurance Act: 6 cases, decreased by 14.29%, as compared to 7 cases in 2009; 8 suspects involved, decreased by 46.67%, as compared to 15 suspects in 2009.
- (15) Other cases of economic crimes that undermined or disrupted economic order: 53 cases, increased by 140.91%, as compared to 22 cases in 2009; 86 suspects involved, decreased by 25.86%, as compared to 116 suspects in 2009.

## 2.Character Analysis

### *(1) Gender*

This year, there were 2,051 suspects, which represented a decrease of 27.50%, as compared to 2,829 suspects in 2009; among which 1,379 were male, accounting for 67.24% of the total, representing a decrease of 27.65%, as compared to 1,906 persons in 2009; 672 were female, accounting for 32.76% of the total, representing a decrease of 27.19%, as compared to 923 persons in 2009 (see Table 3.02 and Graph 3.02).

From the statistics of suspects of economic crime cases by gender during the past 5 years, although male suspects are the majority, the percentage has decreased from 74.88% in 2006 to 67.24% in 2010. Female suspects have increased from 25.12% in 2006 to 32.76%. This shows that the female crime percentage has been increasing over the years, which is related to the active participation of females in the job market (see Table 3.03 and Graph 3.03).





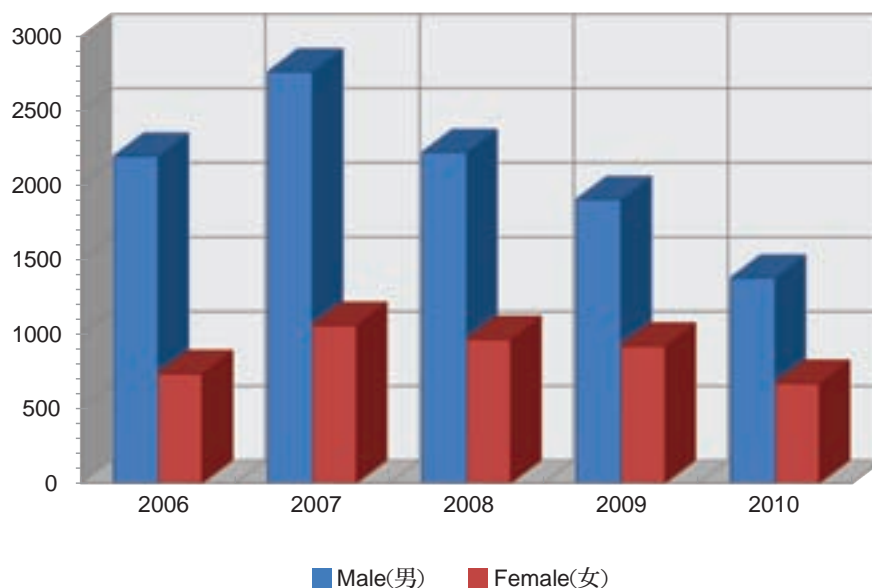
表 3.02

## 99 年與 98 年經濟犯罪案件嫌疑人性別統計

## Statistics of Suspects Committing Economic Crimes in 2010 and 2009, by Gender

罪名別 Suspect Gender	99 年 2010				女性參與率 Femalr Participation Rate	98 年 2009				總嫌疑人數增減 百分比 = (99 年總 嫌疑人數 - 98 年 嫌疑人數) / 98 年 總嫌疑人數 Increase/Decrease % = (2010 Total No. of Suspects - 2009 Total No. of Suspects) / 2009 Total No. of Suspects	男嫌疑人數增減 百分比 = (99 年男 嫌疑人數 - 98 年男 嫌疑人數) / 98 年 男嫌疑人數 Suspects Increase/ Decrease % = (2010 No. of Male Suspects - 2009 No. of Male Suspects) / 2009 No. of Male Suspects	女嫌疑人數增減 百分比 = (99 年女 嫌疑人數 - 98 年女 嫌疑人數) / 98 年 女嫌疑人數 No. of Female Suspects Increase/ Decrease % = (2010 No. of Female Suspects - 2009 No. of Female Suspects) / 2009 No. of Female Suspects
	合計 Total	男 Male	女 Female	百分比 Percentage		合計 Total	男 Male	女 Female	百分比 Percentage			
嫌疑人性別 Crime												
合計 Total	2,051	1,379	672	100.00%	32.76%	2,829	1,906	923	100.00%	-27.50%	-27.65%	-27.19%
詐欺 Fraud	717	504	213	34.96%	29.71%	938	630	308	31.53%	-23.56%	-20.00%	-30.84%
侵占 Embezzlement	69	44	25	3.6%	36.23%	112	72	40	4.00%	-38.39%	-38.89%	-37.50%
背信 Breach of Trust	143	87	56	6.97%	39.16%	159	94	65	6.95%	-10.06%	-7.45%	-13.85%
重利 Usury	20	17	3	0.98%	15.00%	37	37	0	1.73%	-45.95%	-54.05%	NA
走私 Smuggling	20	19	1	0.98%	5.00%	21	20	1	0.86%	-4.76%	-5.00%	0.00%
違反稅捐稽徵法 Violation of Tax Collection Act	414	231	183	20.19%	44.20%	718	433	285	35.11%	-42.34%	-46.65%	-35.79%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	5	4	1	0.24%	20.00%	14	10	4	0.21%	-64.29%	-60.00%	-75.00%
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	8	8	0	0.39%	0.00%	8	8	0	0.03%	0.00%	0.00%	NA
違反銀行法 Violation of Banking Act	96	66	30	4.68%	31.25%	165	117	48	3.95%	-41.82%	-43.59%	-37.50%
侵害智慧財產權 Infringement of Intellectual Property Right	180	134	46	8.78%	25.56%	150	123	27	4.18%	20.00%	8.94%	70.37%
違反證券交易法 Violation of Securities Exchange Act	231	162	69	11.26%	29.87%	323	234	89	8.99%	-28.48%	-30.77%	-22.47%
違反公平交易法 Violation of Fair Trade Act	6	5	1	0.29%	16.67%	1	1	0	0.00%	500.00%	400.00%	NA
違反期貨交易法 Violation of Futures Exchange Act	48	31	17	2.34%	35.42%	52	37	15	1.67%	-7.69%	-16.22%	13.33%
違反保險法 Violation of Insurance Law	8	3	5	0.39%	62.50%	15	9	6	0.21%	-46.67%	-66.67%	-16.67%
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	86	64	22	4.19%	25.58%	116	81	35	0.58%	-25.86%	-20.99%	-37.14%

圖 3.02



近 5 年經濟犯罪案件嫌疑人性別比較

Comparison of Suspects Committing Economic Crimes over Past 5 Years, by Gender.

表 3.03

近 5 年經濟犯罪案件嫌疑人性別統計

Statistics of Suspects Committing Economic Crimes  
over Past 5 Years, by Gender

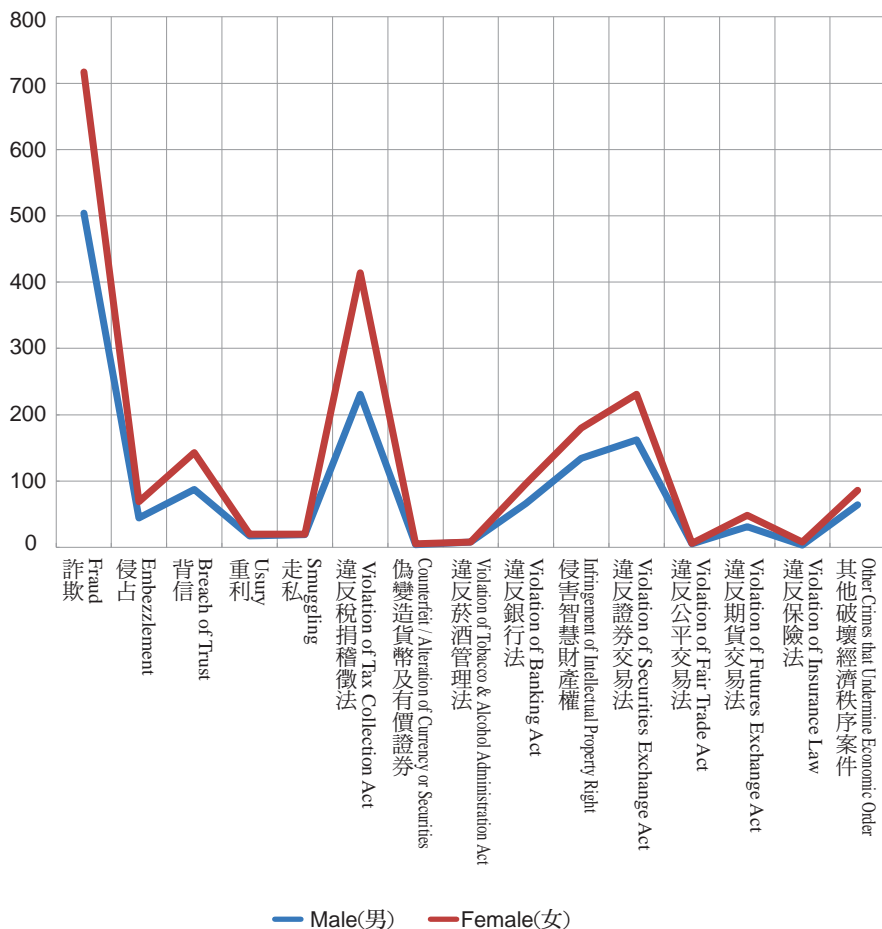
性別 Gender 年別 Year	合計 Total	男 Male		女 Female	
	嫌疑人數 No. of Suspects	嫌疑人數 No. of Suspects	百分比 Percentage	嫌疑人數 No. of Suspects	百分比 Percentage
合 計 Total	14,828	10,468	70.60%	4,360	29.40%
95 年 2006	2,934	2,197	74.88%	737	25.12%
96 年 2007	3,825	2,764	72.26%	1,061	27.74%
97 年 2008	3,189	2,222	69.68%	967	30.32%
98 年 2009	2,829	1,906	67.37%	923	32.63%
99 年 2010	2,051	1,379	67.24%	672	32.76%



人數 1,379 人，占嫌疑人總數 67.24%，較 98 年之 1,906 人，減少 27.65%；女性嫌疑人數 672 人，占 32.76%，較 98 年之 923 人，減少 27.19%。（詳表 3.02 及圖 3.02）

由近 5 年經濟犯罪案件嫌疑人性別統計資料顯示，嫌疑人雖以男性占大多數，但已由 95 年之 74.88% 逐年降為 99 年之 67.24%，而女性嫌疑人則由 95 年之 25.12% 逐年增為 32.76%，顯示女性犯罪比例有逐年增加趨勢，與近年來女性積極投入職場有關。（詳表 3.03 及圖 3.03）

圖 3.03



99 年各類型經濟犯罪案件嫌疑人性別比較

Comparison of Suspects Committing Economic Crimes in 2010, by Gender.



## (2) Age

This year, there were 678 suspects in the age group of 40-50, which is the largest group over the total, representing 33.06% of all suspects this year, followed by 507 suspects or 24.72% in the 50-60 group, 435 suspects or 21.21% in the 30-40 group, 229 suspects or 11.17% in the 20-30 group, 149 suspects or 7.26% in the 60-70 group, and 33 suspects or 1.61% in the 70-80 group (see Table 3.04 and Graph 3.04).

表 3.04

## 99 年與 98 年經濟犯罪案件嫌疑人年齡統計

## Statistics of Suspects Committing Economic Crimes in 2010 and 2009, by Age

年齡 Age	罪名別 Crime	合 計 Total		未滿 18 歲 Under 18		18 歲以上 未滿 20 歲 18-20		20 歲以上 未滿 30 歲 20-30		30 歲以上 未滿 40 歲 30-40		40 歲以上 未滿 50 歲 40-50	
		99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total		2,051	2,829	7	15	8	13	229	383	435	627	678	842
詐欺 Fraud		717	938	3	7	5	11	152	173	170	212	195	250
侵占 Embezzlement		69	112	0	0	0	2	6	4	12	26	16	36
背信 Breach of Trust		143	159	0	0	0	0	0	80	14	20	55	18
重利 Usury		20	37	0	0	0	0	6	12	4	18	5	6
走私 Smuggling		20	21	0	0	0	0	0	1	5	7	7	9
違反稅捐稽徵法 Violation of Tax Collection Act		414	718	0	1	0	0	7	54	64	140	159	241
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		5	14	1	0	0	0	0	0	0	3	4	3
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		8	8	0	0	0	0	0	0	3	3	4	2
違反銀行法 Violation of Banking Act		96	165	0	3	0	0	9	12	29	45	32	61
侵害智慧財產權 Infringement of Intellectual Property Right		180	150	1	2	2	0	24	16	45	36	65	50
違反證券交易法 Violation of Securities & Exchange Act		231	323	2	2	0	0	8	6	45	68	96	118
違反公平交易法 Violation of Fair Trade Act		6	1	0	0	0	0	0	0	1	0	1	0
違反期貨交易法 Violation of Futures Transaction Act		48	52	0	0	0	0	7	6	26	17	12	14
違反保險法 Violation of Insurance Law		8	15	0	0	0	0	0	1	1	1	0	8
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		86	116	0	0	1	0	10	18	16	31	27	26



續表 3.04

## 99 年與 98 年經濟犯罪案件嫌疑人年齡統計

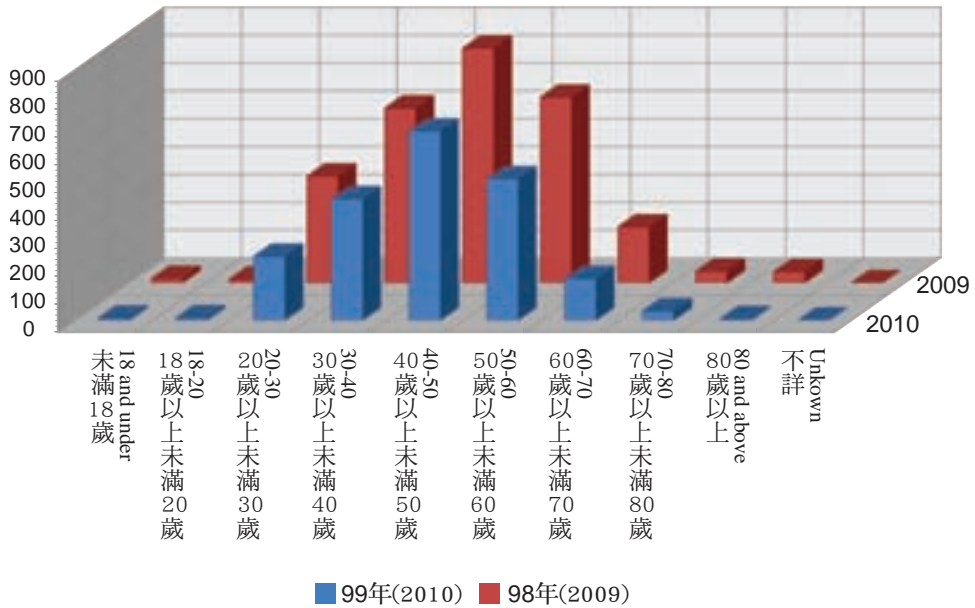
## Statistics of Suspects Committing Economic Crimes in 2010 and 2009, by Age

年齡 Age	罪名別 Crime	50 歲以上 未滿 60 歲 50-60		60 歲以上 未滿 70 歲 60-70		70 歲以上 未滿 80 歲 70-80		80 歲以上 80 and above		不詳 Unknown	
		99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total		507	666	149	201	33	42	5	40	0	0
詐欺 Fraud		138	206	40	58	12	10	2	11	0	0
侵占 Embezzlement		23	30	9	5	2	7	1	2	0	0
背信 Breach of Trust		48	24	17	16	8	0	1	1	0	0
重利 Usury		4	0	1	1	0	0	0	0	0	0
走私 Smuggling		8	3	0	0	0	0	0	1	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		147	197	34	59	3	12	0	14	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		0	6	0	2	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		1	2	0	1	0	0	0	0	0	0
違反銀行法 Violation of Banking Act		19	34	6	7	1	2	0	1	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		35	28	6	11	2	1	0	6	0	0
違反證券交易法 Violation of Securities & Exchange Act		45	85	29	33	5	10	1	1	0	0
違反公平交易法 Violation of Fair Trade Act		2	1	2	0	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		3	14	0	1	0	0	0	0	0	0
違反保險法 Violation of Insurance Law		6	5	1	0	0	0	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		28	31	4	7	0	0	0	3	0	0

## (二) 年齡

本年嫌疑人以 40 歲以上未滿 50 歲之年齡層人數 678 人為最多，占本年嫌疑人總數 33.06%；其次依序為 50 歲以上未滿 60 歲者 507 人，占 24.72%；30 歲以上未滿 40 歲者 435 人，占 21.21%；20 歲以上未滿 30 歲者 229 人，占 11.17%；60 歲以上未滿 70 歲者 149 人，占 7.26%；70 歲以上未滿 80 歲者 33 人，占 1.61%。（詳表 3.04 及圖 3.04）

圖 3.04



99 年與 98 年經濟犯罪案件嫌疑人年齡比較

Comparison of Suspects Committing Economic Crimes in 2010 and 2009, by Age.





由近 5 年經濟犯罪案件嫌疑人年齡統計資料顯示，嫌疑人之年齡均集中於 30 歲至 60 歲之心智成熟者。（詳表 3.05 及圖 3.05）

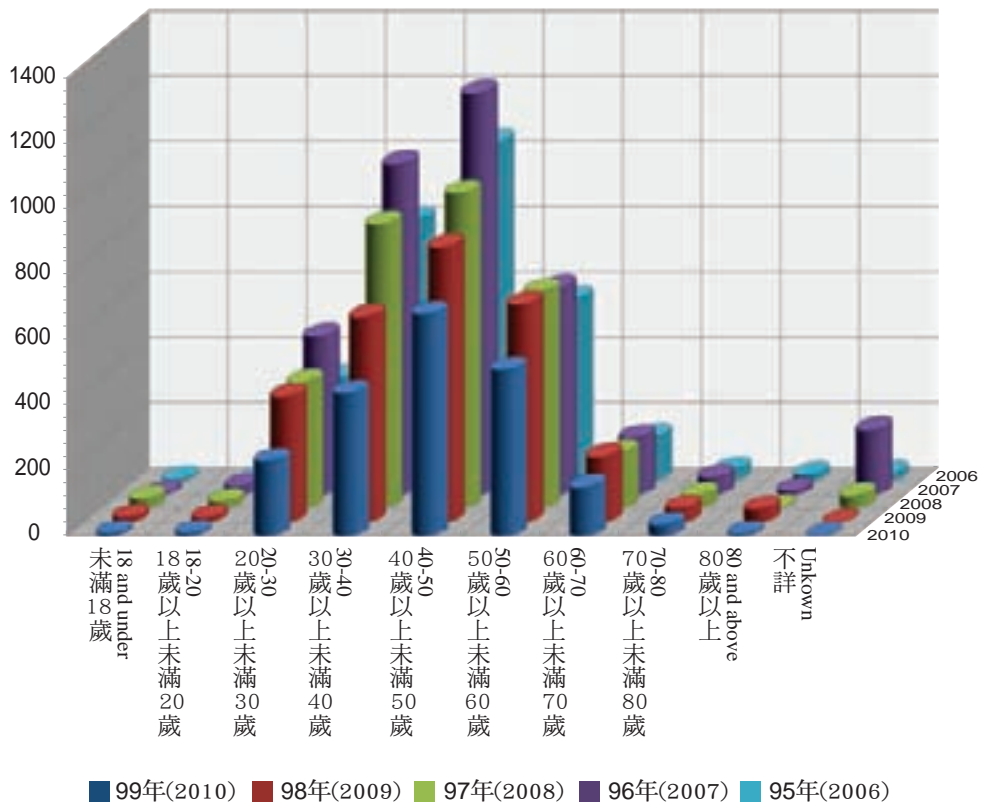
表 3.05

### 近 5 年經濟犯罪案件嫌疑人年齡比較

#### Comparison of Suspects Committing Economic Crimes over Past 5 Years, by Age

年 齡 Age	年 別 Year	95 年 2006		96 年 2007		97 年 2008		98 年 2009		99 年 2010	
		嫌疑人數 No. of Suspects	百分比 Percentage	嫌疑人數 No. of Suspects	百分比 Percentage	嫌疑人數 No. of Suspects	百分比 Percentage	嫌疑人數 No. of Suspects	百分比 Percentage	嫌疑人數 No. of Suspects	百分比 Percentage
合計 Total		2,934	100%	3,825	100%	3,189	100%	2,829	100%	2,051	100%
未滿 18 歲 18 and under		6	0.20%	4	0.10%	30	0.94%	15	0.53%	7	0.34%
18 歲以上未滿 20 歲 18-20		7	0.24%	26	0.68%	22	0.69%	13	0.46%	8	0.39%
20 歲以上未滿 30 歲 20-30		316	10.77%	484	12.65%	385	12.07%	383	13.54%	229	11.17%
30 歲以上未滿 40 歲 30-40		800	27.27%	1,012	26.46%	870	27.28%	627	22.16%	435	21.21%
40 歲以上未滿 50 歲 40-50		1,035	35.28%	1,228	32.10%	965	30.26%	842	29.76%	678	33.06%
50 歲以上未滿 60 歲 50-60		557	18.98%	632	16.52%	663	20.79%	666	23.54%	507	24.72%
60 歲以上未滿 70 歲 60-70		137	4.67%	175	4.58%	172	5.39%	201	7.10%	149	7.26%
70 歲以上未滿 80 歲 70-80		34	1.16%	53	1.39%	40	1.25%	42	1.48%	33	1.61%
80 歲以上 80 and over		20	0.68%	13	0.34%	3	0.09%	40	1.41%	5	0.24%
不詳 Unkown		22	0.75%	198	5.18%	39	1.22%	0	0.00%	0	0.00%

圖 3.05



近 5 年經濟犯罪案件嫌疑人年齡比較

Comparison of Suspects Committing Economic Crimes over Past 5 Years, by Age.

From the statistics of suspects of economic crime cases by age during the past 5 years, the highest percentage of suspects was in the 30-60 group with mature mental capacity (see Table 3.05 and Graph 3.05).

### (3) Educational Background

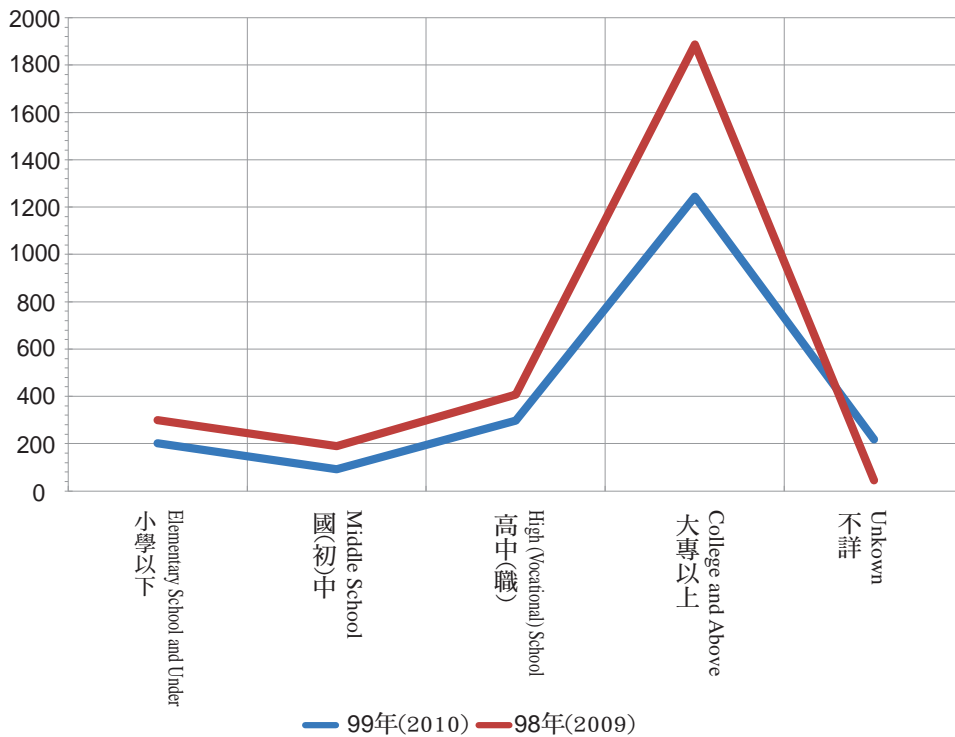
This year, by educational background, there were 1,243 or 60.60% suspects with college education or higher, which is the highest percentage among all suspects, followed by 297 suspects or 14.48% with high school (vocational) education, 218 suspects or 10.63% with unknown educational background, 201 suspects or 9.80% with elementary school education or



### (三)教育程度

本年嫌疑人教育程度以大專以上程度 1,243 人為最多，占嫌疑人總數 60.60%；其次依序為高中（職）程度 297 人，占 14.48%；教育程度不詳者 218 人，占 10.63%；小學以下程度 201 人，占 9.80%；國（初）中程度 92 人，占 4.49%（詳表 3.06 及圖 3.06）。由近 5 年統計資料顯示，嫌疑人教育程度中，以大專程度以上 7,930 人最多，占 53.48%，其次依序為高中（職）程度 3,643 人，占 24.57%；國（初）中程度 1,405 人，占 9.48%；小學以下程度 1,409 人，占 9.50%。（詳表 3.06 及圖 3.06）

圖 3.06



99 年與 98 年經濟犯罪案件嫌疑人教育程度比較  
Comparison of Suspects Committing Economic Crimes in 2010 and 2009,  
by Educational Level.

lower, and 92 suspects or 4.49% with middle school education (see Table 3.06 and Graph 3.06). Statistics from the past 5 years show that suspects with a college education or higher accounted for the highest percentage, which were 7,930 suspects or 53.48%, followed by 3,643 suspects or 24.57% with high school (vocational) education, 1,405 suspects or 9.48% with middle school education, and 1,409 suspects or 9.50% with elementary school education or lower (see Table 3.06 and Graph 3.06).

表 3.06

## 99 年與 98 年經濟犯罪案件嫌疑人教育程度統計

## Statistics of Suspects Committing Economic Crimes in 2010 and 2009, by Educational Level

年齡 Age	罪名別 Crime	合 計 Total		小學以下 Elementary School and Under		國 (初) 中 Middle School		高中 (職) High (Vocational) School		大專以上 College and Above		不詳 Unkown	
		99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total		2,051	2,829	201	300	92	189	297	407	1,243	1,887	218	46
詐欺 Fraud		717	938	98	116	41	68	168	171	377	556	33	27
侵占 Embezzlement		69	112	3	4	2	3	8	15	43	88	13	2
背信 Breach of Trust		143	159	9	6	5	4	1	8	64	141	64	0
重利 Usury		20	37	0	1	0	5	12	12	6	19	2	0
走私 Smuggling		20	21	3	4	1	6	3	6	13	5	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		414	718	55	81	17	76	37	87	267	467	38	7
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		5	14	0	0	1	0	1	3	3	11	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		8	8	1	0	0	1	1	2	6	5	0	0
違反銀行法 Violation of Banking Act		96	165	5	16	6	8	10	31	71	109	4	1
侵害智慧財產權 Infringement of Intellectual Property Right		180	150	8	9	9	7	28	30	122	102	13	2
違反證券交易法 Violation of Securities & Exchange Act		231	323	13	47	3	5	11	19	172	246	32	6
違反公平交易法 Violation of Fair Trade Act		6	1	1	0	1	0	1	0	3	1	0	0
違反期貨交易法 Violation of Futures Transaction Act		48	52	1	3	1	1	8	6	37	42	1	0
違反保險法 Violation of Insurance Law		8	15	1	0	0	0	1	0	5	15	1	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		86	116	3	13	5	5	7	17	54	80	17	1





由近 5 年經濟犯罪嫌疑人教育程度統計資料顯示，從事經濟犯罪行為之嫌疑人仍多數擁有較高學歷，符合白領階層之犯罪態樣。（詳表 3.07 及圖 3.07）

表 3.07

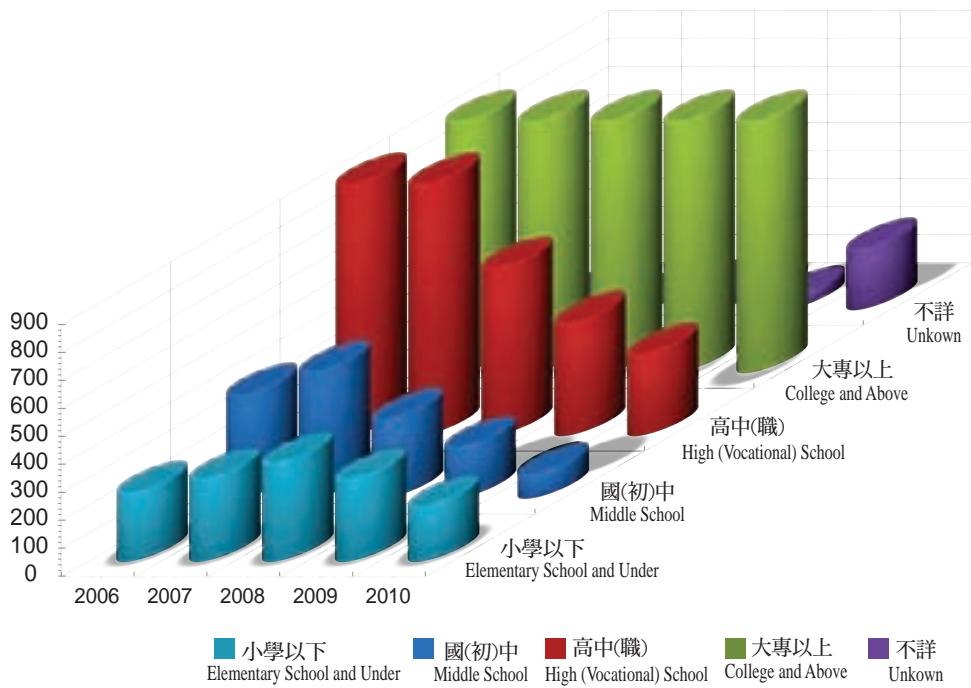
## 近 5 年經濟犯罪案件嫌疑人教育程度統計

### Statistics of Suspects Committing Economic Crimes over Past 5 Years, by Educational Level

學歷別 Educational Level		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
合計 Total	嫌疑人數 No. of Suspects		14,828	2,934	3,825	3,189	2,829	2,051
	百分比 Percentage		100%	100%	100%	100%	100%	100%
小學以下 Elementary School and Under	嫌疑人數 No. of Suspects		1,409	250	300	358	300	201
	百分比 Percentage		9.50%	8.52%	7.84%	11.23%	10.60%	9.80%
國(初)中 Middle School	嫌疑人數 No. of Suspects		1,405	375	459	290	189	92
	百分比 Percentage		9.48%	12.78%	12.00%	9.09%	6.68%	4.49%
高中(職) High (Vocational) School	嫌疑人數 No. of Suspects		3,643	1,067	1,271	601	407	297
	百分比 Percentage		24.57%	36.37%	33.23%	18.85%	14.39%	14.48%
大專以上 College and Above	嫌疑人數 No. of Suspects		7,930	1,197	1,753	1,850	1,887	1,243
	百分比 Percentage		53.48%	40.80%	45.83%	58.01%	66.70%	60.60%
不詳 Unknown	嫌疑人數 No. of Suspects		441	45	42	90	46	218
	百分比 Percentage		2.97%	1.53%	1.10%	2.82%	1.63%	10.63%

Statistics of educational background of economic crime suspects during the past 5 years show that the majority of economic crime suspects enjoy higher education, which is consistent with the character of white collar crimes (see Table 3.07 and Graph 3.07).

圖 3.07



近 5 年經濟犯罪案件嫌疑人教育程度比較

Comparison of Suspects Committing Economic Crimes over Past 5 Years,  
by Educational Level.

### (四)案件來源

主動發掘案件 250 案，占案件總數 626 案之 39.94%，其次依序為有關機關提供 218 案，占 34.82%；密告檢舉 79 案，占 12.62%；檢察官發查偵辦 76 案，占 12.14%。（詳表 3.08 及圖 3.08）

表 3.08

99 年與 98 年經濟犯罪案件來源統計

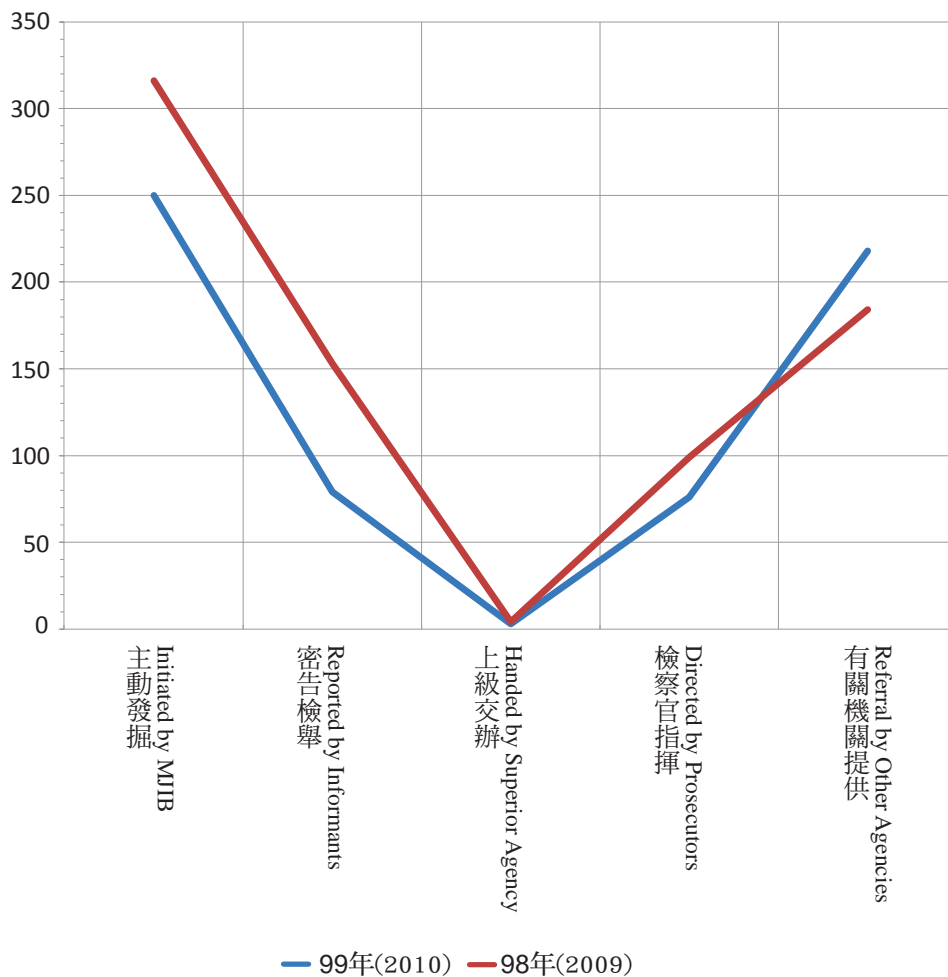
Statistics of Sources of Economic Crimes in 2010 and 2009

案件來源 Source of Crime  罪名別 Crime	合 計 Total		主動發掘 Initiated by MJIB				密告檢舉 Reported by Informants		上級交辦 Handed by Superior Agency		檢察官發查 Directed by Prosecutors		有關機關提供 Referral by Other Agencies	
	99 年 2010	98 年 2009	99 年 2010	百分比 Percentage	98 年 2009	百分比 Percentage	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total	626	756	250	39.94%	316	41.80%	79	153	3	4	76	99	218	184
詐欺 Fraud	182	291	104	57.14%	161	55.33%	22	54	2	1	22	38	32	37
侵占 Embezzlement	41	66	15	36.59%	25	37.88%	6	17	0	1	8	7	12	16
背信 Breach of Trust	43	24	11	25.58%	9	37.50%	6	5	0	0	16	5	10	5
重利 Usury	9	14	5	55.56%	7	50.00%	3	5	0	0	1	1	0	1
走私 Smuggling	18	10	4	22.22%	1	10.00%	0	0	0	0	0	0	14	9
違反稅捐稽徵法 Violation of Tax Collection Act	32	60	2	6.25%	14	23.33%	2	4	0	0	8	14	20	28
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities	2	4	1	50.00%	3	75.00%	0	1	0	0	0	0	1	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	5	4	2	40.00%	1	25.00%	0	1	0	0	0	1	3	1
違反銀行法 Violation of Banking Act	40	51	18	45.00%	19	37.25%	1	22	0	0	7	8	14	2
侵害智慧財產權 Infringement of Intellectual Property Right	116	105	48	41.38%	37	35.24%	9	12	0	0	0	0	59	56
違反證券交易法 Violation of Securities & Exchange Act	59	80	19	32.20%	26	32.50%	8	16	0	2	13	20	19	16
違反公平交易法 Violation of Fair Trade Act	2	1	1	50.00%	0	0.00%	1	0	0	0	0	1	0	0
違反期貨交易法 Violation of Futures Transaction Act	18	17	1	5.56%	3	17.65%	10	8	0	0	0	1	7	5
違反保險法 Violation of Insurance Law	6	7	2	33.33%	2	28.57%	2	2	0	0	1	1	1	2
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	53	22	17	32.08%	8	36.36%	9	6	1	0	0	2	26	6

#### (4) Sources of Cases

250 cases were initiated by the Bureau, representing 39.94% of the 626 cases in total, followed by 218 cases or 34.82% referred by other government agencies, 79 cases or 12.62% reported by informants, and 76 cases or 12.14% directed by prosecutors (see Table 3.08 and Graph 3.08).

圖 3.08



99 年與 98 年經濟犯罪案件來源比較

Comparison of Economic Crime Cases in 2010 and 2009, by Source.





由近 5 年經濟犯罪案件來源統計資料顯示，主動發掘仍占案件來源中大多數，此與本局外勤人員加強落實經營轄區有密切關聯，足證本局落實轄區經營成效良好，且發掘案件較符合法務部重大經濟犯罪偵辦標準，成案及定罪率亦較高。（詳表 3.09 及圖 3.09）

表 3.09

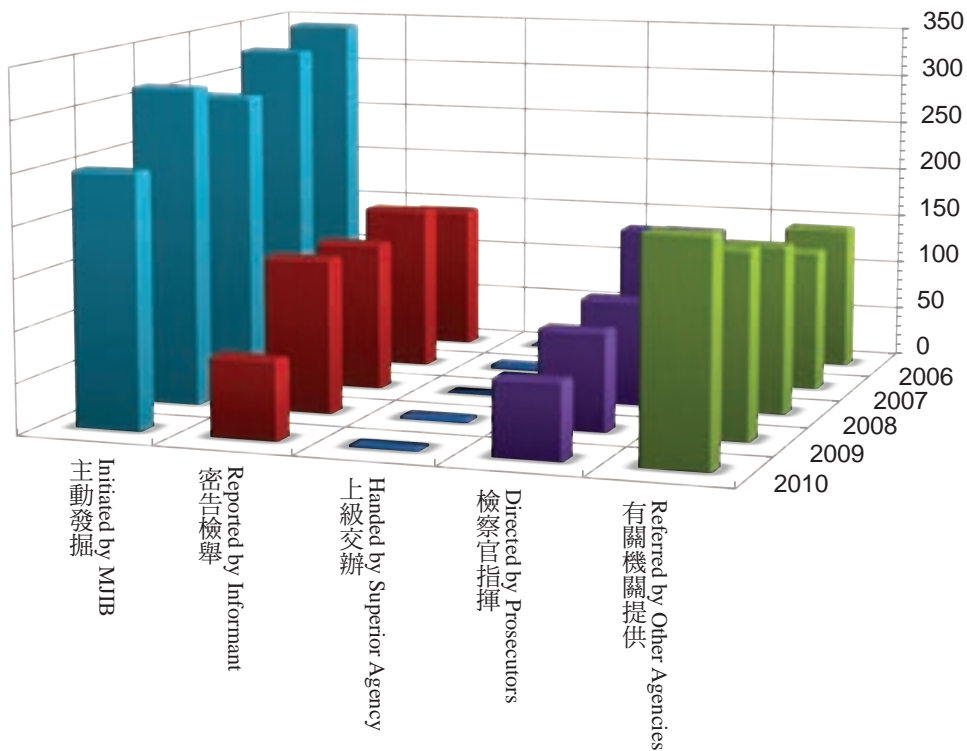
## 近 5 年經濟犯罪案件來源統計

## Statistics of Sources of Economic Crimes over Past 5 Years

案件來源 Source of Case		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
合計 Total	案件數 No. of Cases		3,666	773	796	715	756	626
	百分比 Percentage		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
主動發掘 Initiated by MJIB	案件數 No. of Cases		1,532	344	328	294	316	250
	百分比 Percentage		41.79%	44.50%	41.21%	41.12%	41.80%	39.94%
密告檢舉 Reported by Informant	案件數 No. of Cases		691	146	165	148	153	79
	百分比 Percentage		18.85%	18.89%	20.73%	20.70%	20.24%	12.62%
上級交辦 Handed by Superior Agency	案件數 No. of Cases		15	2	6	0	4	3
	百分比 Percentage		0.41%	0.26%	0.75%	0.00%	0.53%	0.48%
檢察官指揮 Directed by Prosecutors	案件數 No. of Cases		573	136	156	106	99	76
	百分比 Percentage		15.63%	17.59%	19.60%	14.83%	13.10%	12.14%
有關機關提供 Referred by Other Agencies	案件數 No. of Cases		855	145	141	167	184	218
	百分比 Percentage		23.32%	18.76%	17.71%	23.36%	24.34%	34.82%

Statistics of sources of economic crime cases during the past 5 years show that the majority of cases were initiated by the Bureau, which is attributed to the close connection of field agents with the tasks undertaken in their respective jurisdictions. It also shows that the Bureau had good performance of jurisdictional operations. The cases initiated corresponded better to the standards for investigation on significant economic crimes by the Ministry of Justice and the case closing and conviction rates were also higher (see Table 3.09 and Graph 3.09).

圖 3.09



近 5 年經濟犯罪案件來源比較

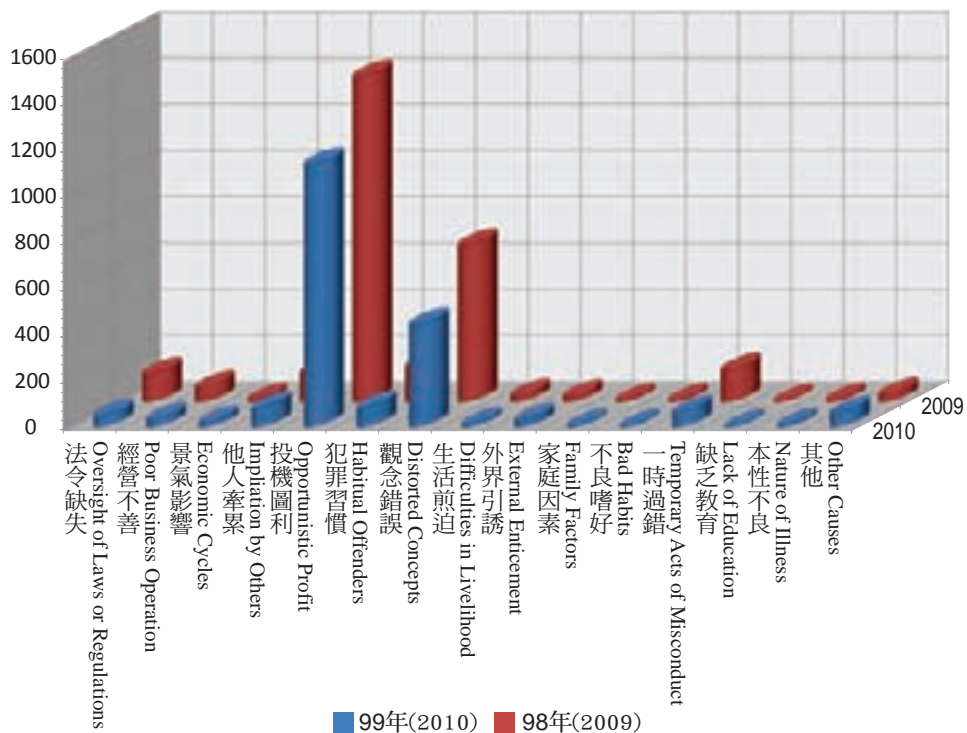
Comparison of Economic Crime Cases over Past 5 Years, by Source.



### (五)犯罪原因

統計本年嫌疑人犯罪主要原因，投機圖利 1,136 人，占嫌疑人總數 55.39%；其次依序為觀念錯誤 445 人，占 21.70%；犯罪習慣 86 人，占 4.19%；他人牽累 84 人，占 4.10%；一時過錯 66 人，占 3.22%；其他 62 人，占 3.02%；法令缺失 50 人，占 2.44%；經營不善 33 人，占 1.61%；外界引誘 30 人，占 1.46%；景氣影響 21 人，占 1.02%；生活煎迫 13 人，占 0.63%；本性不良 10 人，占 0.49%；家庭因素 7 人，占 0.34%；不良嗜好 4 人，占 0.20%；缺乏教育 4 人，占 0.20%。（詳表 3.10 及圖 3.10）

圖 3.10



99 年與 98 年經濟犯罪案件犯罪原因比較

Comparison of Economic Crime Cases in 2010 and 2009, by Cause.

### *(5) Causes of Crimes*

The statistics of economic crimes this year shows that 1,136 suspects were tempted by opportunistic profit, accounting for 55.39% of all suspects, followed by 445 persons or 21.70% prompted by distorted concepts, 86 persons or 4.19% habitual offenders, 84 persons or 4.10% implicated by others, 66 persons or 3.22% temporary acts of misconduct, 62 persons or 3.02% due to other causes, 50 persons or 2.44% exploited oversights of laws or regulations, 33 persons or 1.61% due to poor business operations, 30 persons or 1.46% due to external enticement, 21 persons or 1.02% prompted by economic cycles, 13 persons or 0.63% prompted by difficulties in livelihood, 10 persons or 0.49% due to natures of illness, 7 persons or 0.34% due to family factors; 4 persons or 0.20% due to bad habits, and 4 persons or 0.20% due to lack of education (see Table 3.10 and Graph 3.10)







表 3.10

## 99 年與 98 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crimes in 2010 and 2009

犯罪原因 Criminal Cause	罪名別 Crime	合計 Total		法令缺失 Oversight of Laws or Regulations		經營不善 Poor Business Operation		景氣影響 Economic Cycles	
		99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total		2,051	3,189	50	123	33	64	21	12
詐欺 Fraud		717	1,159	26	70	16	25	6	9
侵占 Embezzlement		69	101	0	2	6	2	0	2
背信 Breach of Trust		143	124	3	7	0	1	0	0
重利 Usury		20	13	0	0	0	0	0	0
走私 Smuggling		20	31	1	1	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		414	988	0	3	2	10	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		5	12	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		8	8	0	2	0	0	0	0
違反銀行法 Violation of Banking Act		96	201	2	4	1	1	0	1
侵害智慧財產權 Infringement of Intellectual Property Right		180	125	6	18	1	2	8	0
違反證券交易法 Violation of Securities & Exchange Act		231	295	7	1	4	23	7	0
違反公平交易法 Violation of Fair Trade Act		6	9	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		48	57	3	6	0	0	0	0
違反保險法 Violation of Insurance Law		8	5	0	3	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		86	61	2	6	3	0	0	0

續表 3.10

## 99 年與 98 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crimes in 2010 and 2009

<div> <div>罪名別</div> <div>Crime</div> </div> <div> <div>犯罪原因</div> <div>Criminal Cause</div> </div>	<div> <div>他人牽累</div> <div>Implication by Others</div> </div>		<div> <div>投機圖利</div> <div>Opportunistic Profit</div> </div>		<div> <div>犯罪習慣</div> <div>Habitual Offenders</div> </div>		<div> <div>觀念錯誤</div> <div>Distorted Concepts</div> </div>	
	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total	84	127	1,136	1,408	86	152	445	678
詐欺 Fraud	61	23	336	471	51	58	159	153
侵占 Embezzlement	1	11	37	50	2	3	17	26
背信 Breach of Trust	4	29	46	107	4	6	36	6
重利 Usury	0	0	12	18	3	14	5	5
走私 Smuggling	0	3	16	17	3	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act	2	30	278	321	7	14	97	313
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities	0	0	4	7	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	1	0	7	6	0	0	0	0
違反銀行法 Violation of Banking Act	1	11	72	95	4	4	14	41
侵害智慧財產權 Infringement of Intellectual Property Right	4	10	97	59	10	19	33	24
違反證券交易法 Violation of Securities & Exchange Act	7	9	153	161	1	24	46	75
違反公平交易法 Violation of Fair Trade Act	0	0	6	1	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act	0	1	35	32	0	0	9	6
違反保險法 Violation of Insurance Law	1	0	3	9	0	0	2	3
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	2	0	34	54	1	10	27	26



續表 3.10

## 99 年與 98 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crimes in 2010 and 2009

犯罪原因 Criminal Cause	罪名別 Crime	生活煎迫 Difficulties in Livelihood		外界引誘 External Enticement		家庭因素 Family Factors		不良嗜好 Bad Habit	
		99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total		13	29	30	25	7	10	4	10
詐欺 Fraud		11	17	23	23	1	6	2	2
侵占 Embezzlement		0	1	0	0	1	2	1	3
背信 Breach of Trust		0	0	5	1	0	0	1	0
重利 Usury		0	0	0	0	0	0	0	0
走私 Smuggling		0	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		1	8	0	0	0	1	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		0	1	0	0	1	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		0	0	0	0	0	0	0	0
違反銀行法 Violation of Banking Act		0	0	0	0	2	0	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		1	1	1	0	0	0	0	0
違反證券交易法 Violation of Securities & Exchange Act		0	0	0	0	2	0	0	0
違反公平交易法 Violation of Fair Trade Act		0	0	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		0	1	0	0	0	0	0	5
違反保險法 Violation of Insurance Law		0	0	0	0	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		0	0	1	1	0	1	0	0

續表 3.10

## 99 年與 98 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crimes in 2010 and 2009

犯罪原因 Criminal Cause	罪名別 Crime	一時過錯 Temporary Acts of Misconduct		缺乏教育 Lack of Education		本性不良 Nature of Illness		其他 Others	
		99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total		66	141	4	6	10	12	62	33
詐欺 Fraud		12	58	1	6	7	5	5	12
侵占 Embezzlement		4	10	0	0	0	0	0	0
背信 Breach of Trust		0	2	0	0	1	0	43	0
重利 Usury		0	0	0	0	0	0	0	0
走私 Smuggling		0	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		26	14	0	0	1	1	0	3
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		0	0	0	0	0	0	0	6
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		0	0	0	0	0	0	0	0
違反銀行法 Violation of Banking Act		0	2	0	0	0	6	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		12	15	1	0	0	0	6	2
違反證券交易法 Violation of Securities & Exchange Act		1	22	0	0	0	0	3	8
違反公平交易法 Violation of Fair Trade Act		0	0	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		1	1	0	0	0	0	0	0
違反保險法 Violation of Insurance Law		1	0	0	0	0	0	1	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		9	17	2	0	1	0	4	2





近 5 年嫌疑人總數 14,828 人，其中投機圖利 8,069 人，占 54.42%，比例最高；其次觀念錯誤 2,888 人，占 19.48%；犯罪習慣 819 人，占 5.52%。顯見經濟犯罪之主因仍係嫌疑人抱持貪婪投機心態牟取不法利益。（詳表 3.11 及圖 3.11）

表 3.11

## 近 5 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crime for Past 5 Years

犯罪原因 Crime Causes		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
合計 Total	嫌疑人數 No. of Suspects		14,828	2,934	3,825	3,189	2,829	2,051
	百分比 Percentage		100%	100%	100%	100%	100%	100%
法令缺失 Oversight of Laws or Regulations	嫌疑人數 No. of Suspects		484	45	162	105	122	50
	百分比 Percentage		3.26%	1.53%	4.24%	3.29%	4.31%	2.44%
經營不善 Poor Business Operation	嫌疑人數 No. of Suspects		291	59	84	51	64	33
	百分比 Percentage		1.96%	2.01%	2.20%	1.60%	2.26%	1.61%
景氣影響 Economic Cycles	嫌疑人數 No. of Suspects		183	40	84	26	12	21
	百分比 Percentage		1.23%	1.36%	2.20%	0.82%	0.42%	1.02%
他人牽累 Implication by Others	嫌疑人數 No. of Suspects		701	171	212	107	127	84
	百分比 Percentage		4.73%	5.83%	5.54%	3.36%	4.49%	4.10%
投機圖利 Opportunistic Profit	嫌疑人數 No. of Suspects		8,069	1,711	2,031	1,783	1,408	1,136
	百分比 Percentage		54.42%	58.32%	53.10%	55.91%	49.77%	55.39%

Among the total of 14,828 suspects during the past 5 years, 8,069 suspects or 54.42% were tempted by opportunistic profit, accounting for the highest percentage, followed by 2,888 suspects or 19.48% due to distorted concepts, and 819 suspects or 5.52% involving habitual offenders, indicating that the common causes of crimes are associated with greedy and opportunistic behaviors to seek illegal profit (see Table 3.11 and Graph 3.11).

續表 3.11

## 近 5 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crime for Past 5 Years

犯罪原因 Crime Causes		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
犯罪習慣 Habitual Offenders	嫌疑人數 No. of Suspects		819	205	217	159	152	86
	百分比 Percentage		5.52%	6.99%	5.67%	4.99%	5.37%	4.19%
觀念錯誤 Distorted Concepts	嫌疑人數 No. of Suspects		2,888	444	681	640	678	445
	百分比 Percentage		19.48%	15.13%	17.80%	20.07%	23.97%	21.70%
生活煎迫 Difficulties in Livelihood	嫌疑人數 No. of Suspects		176	43	57	34	29	13
	百分比 Percentage		1.19%	1.47%	1.49%	1.07%	1.03%	0.63%
外界引誘 External Enticement	嫌疑人數 No. of Suspects		180	46	29	50	25	30
	百分比 Percentage		1.21%	1.57%	0.76%	1.57%	0.88%	1.46%
家庭因素 Family Factor	嫌疑人數 No. of Suspects		58	14	16	11	10	7
	百分比 Percentage		0.39%	0.48%	0.42%	0.34%	0.35%	0.34%
不良嗜好 Bad Habit	嫌疑人數 No. of Suspects		42	17	7	4	10	4
	百分比 Percentage		0.28%	0.58%	0.18%	0.13%	0.35%	0.20%



續表 3.11

## 近 5 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crime for Past 5 Years

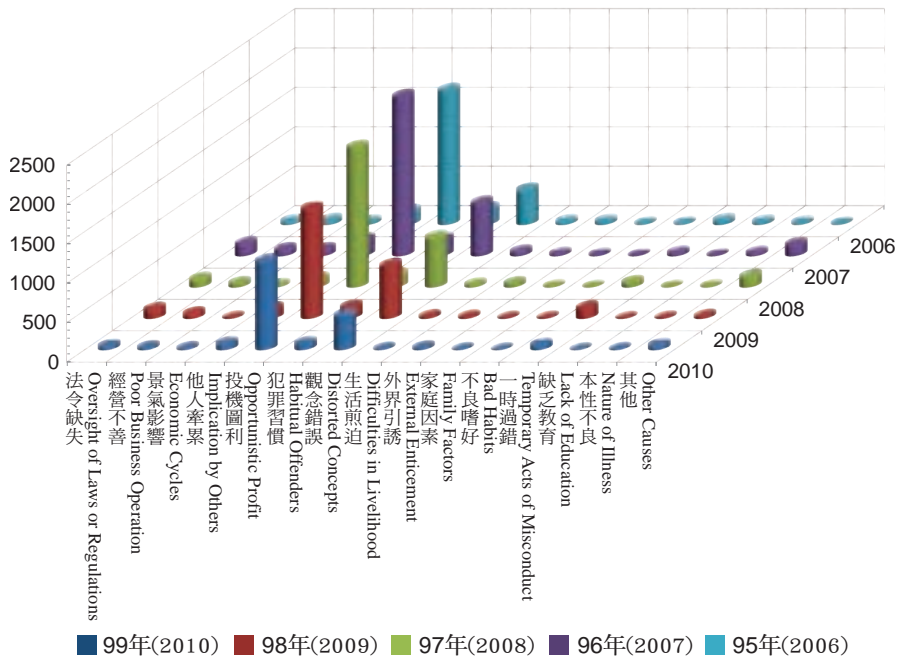
犯罪原因 Crime Causes		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
一時過錯 Temporary Acts of Misconduct	嫌疑人數 No. of Suspects		371	58	43	63	141	66
	百分比 Percentage		2.50%	1.98%	1.12%	1.98%	4.98%	3.22%
缺乏教育 Lack of Education	嫌疑人數 No. of Suspects		62	39	8	5	6	4
	百分比 Percentage		0.42%	1.33%	0.21%	0.16%	0.21%	0.20%
本性不良 Nature of Illness	嫌疑人數 No. of Suspects		105	29	42	12	12	10
	百分比 Percentage		0.71%	0.99%	1.10%	0.38%	0.42%	0.49%
其他 Others	嫌疑人數 No. of Suspects		399	13	152	139	33	62
	百分比 Percentage		2.69%	0.44%	3.97%	4.36%	1.17%	3.02%

## (六)犯罪發生地區

經濟犯罪案件數最高地區為臺北市 150 案，占案件總數之 24.0%；其次依序為高雄市 70 案，占 11.2%；臺北縣 66 案，占 10.5%；跨縣市 57 案，占 9.1%；臺中縣 40 案，占 6.4%；基隆市 39 案，占 6.2%；臺中市 36 案，占 5.8%；桃園縣 31 案，占 5.0%；臺南縣 18 案，占 2.9%；花蓮縣 17 案，占 2.7%；彰化縣 14 案，占 2.2%；新竹縣 13 人，占 2.1%；臺南市 12 案，占 1.9%；新竹市及嘉義市各 10 案，各占 1.6%；雲林縣及苗栗縣各 9 案，各占 1.4%；南投縣 7 案，占 1.1%；宜蘭縣及嘉義縣各 6 案，各占 1.0%；屏東縣 3 案，占 0.5%；金門縣 2 案，占 0.3%；澎湖縣 1 案，占 0.2%。

(詳表 3.12 及圖 3.12)

圖 3.11



近 5 年經濟犯罪案件犯罪原因比較

Comparison of Economic Crime Cases over Past 5 Years, by Cause.

### (6) Areas of Crimes

The area with the highest percentage of economic crime cases was Taipei City, with 150 cases or 24.0% of the total cases, followed by Kaohsiung City with 70 cases or 11.2%, Taipei County with 66 cases or 10.5%, 57 cross-county/city crimes representing 9.1% of tall cases, Taichung County with 40 cases or 6.4%, Keelung City with 39 cases or 6.2%, Taichung City with 36 cases or 5.8%, Taoyuan county with 31 cases or 5.0%, Tainan County with 18 cases or 2.9%, Hualian County with 17 cases or 2.7%, Changhua County with 14 cases or 2.2%, Hsinchu County with 13 cases or 2.1%, Tainan City with 12 cases or 1.9%, Hsinchu City and Jiayi City each with 10 cases or 1.6%, Yunlin County and Miaoli County each with 9 cases or 1.4%, Nantou County with 7 cases or 1.1%, Yilan County and Jiayi County each with 6 cases or 1.0%, Pingdong County with 3 cases or 0.5%, Kinmen County with 2 cases or 0.3%, and Penghu County with 1 case or 0.2% (see Table 3.12 and Graph 2.12).





表 3.12

## 99 年與 98 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes in 2010 and 2009

<div> <div>地區</div> <div>Location</div> </div>	合計		臺北市		高雄市		臺北縣		基隆市		宜蘭縣		桃園縣	
	99 年	98 年	99 年	98 年	99 年	98 年	99 年	98 年	99 年	98 年	99 年	98 年	99 年	98 年
<div> <div>罪名別</div> <div>Crime</div> </div>	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009	2010	2009
合計	626	756	150	188	70	92	66	72	39	39	6	11	31	46
詐欺	182	291	38	46	22	49	17	25	0	1	2	6	5	15
侵占	41	66	12	22	3	4	2	3	0	2	1	2	1	5
背信	43	24	9	6	2	2	4	5	0	0	1	0	5	1
重利	9	14	2	2	0	4	0	0	0	0	0	0	0	1
走私	18	10	0	0	7	7	1	0	6	3	0	0	1	0
違反稅捐稽徵法	32	60	8	17	5	7	5	3	2	0	1	1	1	4
偽變造貨幣及有價證券	2	4	0	1	0	0	0	0	0	0	0	0	0	0
違反菸酒管理法	5	4	0	0	0	1	0	0	2	1	0	0	1	0
違反銀行法	40	51	12	13	8	3	4	4	1	1	0	1	3	4
侵害智慧財產權	116	105	14	8	16	7	14	17	26	31	0	0	3	5
違反證券交易法	59	80	31	50	1	1	11	11	0	0	0	1	2	4
違反公平交易法	2	1	0	0	0	0	1	0	0	0	0	0	0	0
違反期貨交易法	18	17	5	11	1	2	5	2	0	0	0	0	0	0
違反保險法	6	7	2	2	1	0	0	1	0	0	0	0	0	0
其他破壞經濟秩序案件	53	22	17	10	4	5	2	1	2	0	1	0	9	7

續表 3.12

## 99 年與 98 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes in 2010 and 2009

罪名別 Crime	地 區 Location		新竹市 Hsinchu City		新竹縣 Hsinchu County		苗栗縣 Miaoli County		臺中市 Taichung City		臺中縣 Taichung County		彰化縣 Chanhua County		南投縣 Nantou County	
	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
合計 Total	10	12	13	4	9	9	36	34	40	42	14	21	7	5		
詐欺 Fraud	4	7	3	2	5	6	15	16	12	23	5	10	3	2		
侵占 Embezzlement	0	0	1	0	1	0	5	3	2	2	3	2	1	1		
背信 Breach of Trust	1	2	0	1	1	0	2	0	1	1	1	0	1	0		
重利 Usury	0	0	0	0	0	0	2	0	1	2	0	1	2	0		
走私 Smuggling	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
違反稅捐稽徵法 Violation of Tax Collection Act	0	0	0	1	1	0	1	4	2	3	0	0	0	1		
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities	0	0	0	0	0	0	0	0	0	0	0	0	0	1		
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
違反銀行法 Violation of Banking Act	0	1	0	0	0	1	3	5	0	0	0	3	0	0		
侵害智慧財產權 Infringement of Intellectual Property Right	1	1	3	0	0	1	3	2	16	9	3	3	0	0		
違反證券交易法 Violation of Securities & Exchange Act	3	0	3	0	0	0	2	3	0	0	0	0	0	0		
違反公平交易法 Violation of Fair Trade Act	0	0	1	0	0	0	0	0	0	1	0	0	0	0		
違反期貨交易法 Violation of Futures Transaction Act	0	0	0	0	0	1	0	0	3	0	0	1	0	0		
違反保險法 Violation of Insurance Law	0	0	0	0	0	0	0	1	1	0	0	1	0	0		
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	1	1	2	0	1	0	3	0	2	1	2	0	0	0		



續表 3.12

## 99 年與 98 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes in 2010 and 2009

<div> <div>地區</div> <div>Location</div> </div>	雲林縣 Yunlin County		嘉義市 Jiayi City		嘉義縣 Jiayi County		臺南市 Tainan City		臺南縣 Tainan County		高雄縣 Kaohsiung County		屏東縣 Pingdong County	
	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009	99 年 2010	98 年 2009
<div> <div>罪名別</div> <div>Crime</div> </div>														
合計 Total	9	10	10	6	6	11	12	14	18	25	0	27	3	9
詐欺 Fraud	3	5	5	5	3	5	7	3	4	18	0	10	2	2
侵占 Embezzlement	1	2	1	0	0	2	2	2	2	1	0	6	0	3
背信 Breach of Trust	0	1	1	0	0	0	0	1	2	1	0	1	0	0
重利 Usury	0	1	1	0	0	1	0	0	1	0	0	0	0	0
走私 Smuggling	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act	0	0	0	1	0	1	1	1	1	0	0	4	0	1
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities	0	0	0	0	0	0	1	0	1	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	0	0	0	0	0	0	0	0	0	0	0	0	0	1
違反銀行法 Violation of Banking Act	2	0	0	0	1	0	0	2	1	1	0	1	1	1
侵害智慧財產權 Infringement of Intellectual Property Right	1	0	0	0	0	2	0	4	3	2	0	4	0	1
違反證券交易法 Violation of Securities & Exchange Act	1	0	0	0	0	0	0	0	1	1	0	0	0	0
違反公平交易法 Violation of Fair Trade Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act	0	0	0	0	1	0	0	0	1	0	0	0	0	0
違反保險法 Violation of Insurance Law	0	0	0	0	0	0	0	1	0	1	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	1	1	2	0	1	0	1	0	1	0	0	1	0	0







由近 5 年經濟犯罪發生地區統計資料顯示，仍以臺北市、高雄市、臺北縣等經濟活動頻繁之都會區，經濟犯罪發生率較高，其主要經濟犯罪型態以詐欺、違反稅捐稽徵法、侵害智慧財產權、違反證券交易法、違反銀行法等案件為主。（詳表 3.13）

表 3.13

## 近 5 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes over Past 5 Years

地區 Location		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
合計 Total	案件數 No. of Cases		3,666	773	796	715	756	626
	百分比 Percentage		100%	100%	100%	100%	100%	100%
臺北市 Taipei City	案件數 No. of Cases		778	148	154	138	188	150
	百分比 Percentage		21.2%	19.1%	19.3%	19.3%	24.9%	24.0%
高雄市 Kaohsiung City	案件數 No. of Cases		420	113	81	64	92	70
	百分比 Percentage		11.5%	14.6%	10.2%	9.0%	12.2%	11.2%
臺北縣 Taipei County	案件數 No. of Cases		343	81	75	49	72	66
	百分比 Percentage		9.4%	10.5%	9.4%	6.9%	9.5%	10.5%
基隆市 Keelung City	案件數 No. of Cases		161	31	24	28	39	39
	百分比 Percentage		4.4%	4.0%	3.0%	3.9%	5.2%	6.2%
宜蘭縣 Yilan County	案件數 No. of Cases		47	9	13	8	11	6
	百分比 Percentage		1.3%	1.2%	1.6%	1.1%	1.5%	1.0%

Statistics about area of economic crimes for the past 5 years show that such crimes were still concentrated in metropolitans with frequent economic activities such as Taipei City, Kaohsiung City and Taipei County. The main types of economic crimes are fraud, violation of Tax Collection Act, infringement of intellectual property right, violation of Securities & Exchange Act and violation of Banking Act (see Table 3.13).

續表 3.13

## 近 5 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes over Past 5 Years

地區 Location		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
桃園縣 Taoyuan County	案件數 No. of Cases		226	49	55	45	46	31
	百分比 Percentage		6.2%	6.3%	6.9%	6.3%	6.1%	5.0%
新竹市 Hsinchu City	案件數 No. of Cases		60	14	12	12	12	10
	百分比 Percentage		1.6%	1.8%	1.5%	1.7%	1.6%	1.6%
新竹縣 Hsinchu County	案件數 No. of Cases		52	15	13	7	4	13
	百分比 Percentage		1.4%	1.9%	1.6%	1.0%	0.5%	2.1%
苗栗縣 Miaoli County	案件數 No. of Cases		37	8	6	5	9	9
	百分比 Percentage		1.0%	1.0%	0.8%	0.7%	1.2%	1.4%
臺中市 Taichung City	案件數 No. of Cases		212	51	69	22	34	36
	百分比 Percentage		5.8%	6.6%	8.7%	3.1%	4.5%	5.8%
臺中縣 Taichung County	案件數 No. of Cases		172	30	31	29	42	40
	百分比 Percentage		4.7%	3.9%	3.9%	4.1%	5.6%	6.4%



續表 3.13

## 近 5 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes over Past 5 Years

地區 Location		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
彰化縣 Chanhua County	案件數 No. of Cases		117	30	32	20	21	14
	百分比 Percentage		3.2%	3.9%	4.0%	2.8%	2.8%	2.2%
南投縣 Nantou County	案件數 No. of Cases		39	17	6	4	5	7
	百分比 Percentage		1.1%	2.2%	0.8%	0.6%	0.7%	1.1%
雲林縣 Yunlin County	案件數 No. of Cases		41	15	4	3	10	9
	百分比 Percentage		1.1%	1.9%	0.5%	0.4%	1.3%	1.4%
嘉義市 Jiayi City	案件數 No. of Cases		45	14	8	7	6	10
	百分比 Percentage		1.2%	1.8%	1.0%	1.0%	0.8%	1.6%
嘉義縣 Jiayi County	案件數 No. of Cases		40	7	11	5	11	6
	百分比 Percentage		1.1%	0.9%	1.4%	0.7%	1.5%	1.0%
臺南市 Tainan City	案件數 No. of Cases		58	18	10	4	14	12
	百分比 Percentage		1.6%	2.3%	1.3%	0.6%	1.9%	1.9%
臺南縣 Tainan County	案件數 No. of Cases		95	18	17	17	25	18
	百分比 Percentage		2.6%	2.3%	2.1%	2.4%	3.3%	2.9%
高雄縣 Kaohsiung County	案件數 No. of Cases		84	2	35	20	27	0
	百分比 Percentage		2.3%	0.3%	4.4%	2.8%	3.6%	0.0%

續表 3.13

## 近 5 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes over Past 5 Years

地區 Location		年別 Year	合計 Total	95 年 2006	96 年 2007	97 年 2008	98 年 2009	99 年 2010
屏東縣 Pingdong County	案件數 No. of Cases		39	8	11	8	9	3
	百分比 Percentage		1.1%	1.0%	1.4%	1.1%	1.2%	0.5%
臺東縣 Taidong County	案件數 No. of Cases		12	2	1	3	6	0
	百分比 Percentage		0.3%	0.3%	0.1%	0.4%	0.8%	0.0%
花蓮縣 Hualian County	案件數 No. of Cases		62	13	14	10	8	17
	百分比 Percentage		1.7%	1.7%	1.8%	1.4%	1.1%	2.7%
澎湖縣 Penghu County	案件數 No. of Cases		11	3	3	2	2	1
	百分比 Percentage		0.3%	0.4%	0.4%	0.3%	0.3%	0.2%
金門 Jingmen	案件數 No. of Cases		20	4	4	6	4	2
	百分比 Percentage		0.5%	0.5%	0.5%	0.8%	0.5%	0.3%
馬祖 Mazu	案件數 No. of Cases		2	0	0	1	1	0
	百分比 Percentage		0.1%	0.0%	0.0%	0.1%	0.1%	0.0%
跨縣市 Cross County / City	案件數 No. of Cases		493	73	107	198	58	57
	百分比 Percentage		13.4%	9.4%	13.4%	27.7%	7.7%	9.1%





## 貳、一般犯罪案件

本年偵辦一般犯罪案件 194 案，較 98 年之 165 案，增加 17.58%；嫌疑人 473 人，較 98 年之 298 人，增加 58.72%（詳表 3.01）。其中偽造文書案件數 46 案，較 98 年之 69 案減少 33.33%。其他一般犯罪案件 148 案，較 98 年之 92 案增加 60.87%，主要係配合政府執行行政院「加強取締偽劣假藥及非法廣播電台專案」、行政院「進口異常商品防制督導會報」等重點專案工作。本局本年查緝偽劣假藥案件 153 件，為 98 年查獲案件 72 件的 2.125 倍，計查獲偽禁藥 765 萬 1,594 顆，約為 98 年查獲量 4.28 倍；查緝偽剪標案件計蒐集情資 55 件，偵結移送地檢署 14 案，成效良好。



## II. General Crime Cases

194 general crime cases were investigated this year, an increase of 17.58% from 165 cases in 2009; with 473 suspects, an increase of 58.72% from 298 suspects in 2009 (see Table 3.01). Among these cases, there were 46 document fraud cases, a decrease of 33.33% from 69 cases in 2009, and 148 other general crimes, an increase of 60.87% from 92 cases in 2009. The main project work was in accordance with the government's instruction to execute "Reinforced Crackdown on False Drugs and Illegal Radio Stations Project" of the Executive Yuan and the "Prevention and Supervision Reporting on Anomalous Imported Products" by the Executive Yuan. The MJIB discovered a total of 153 false drug cases, which is 2.125 times of 72 cases in 2009; 7,651,594 tablets of contraband drugs, which is 4.28 times the number in 2009; and a total of 55 false label and label clipping cases were investigated, with 14 cases referred to the prosecutor's office. The results were good.

### 侵害智慧財產權案查緝品

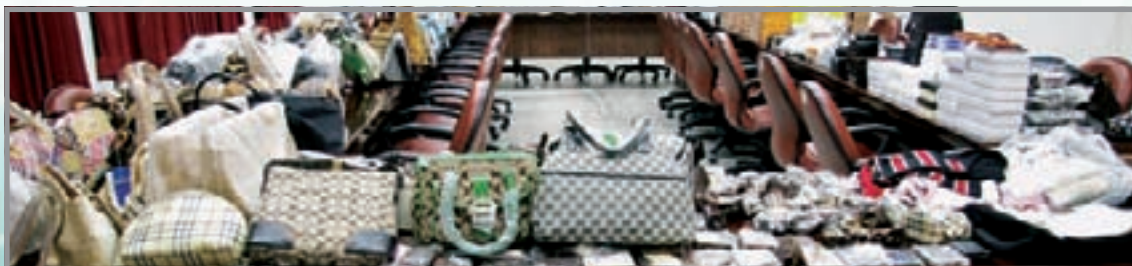
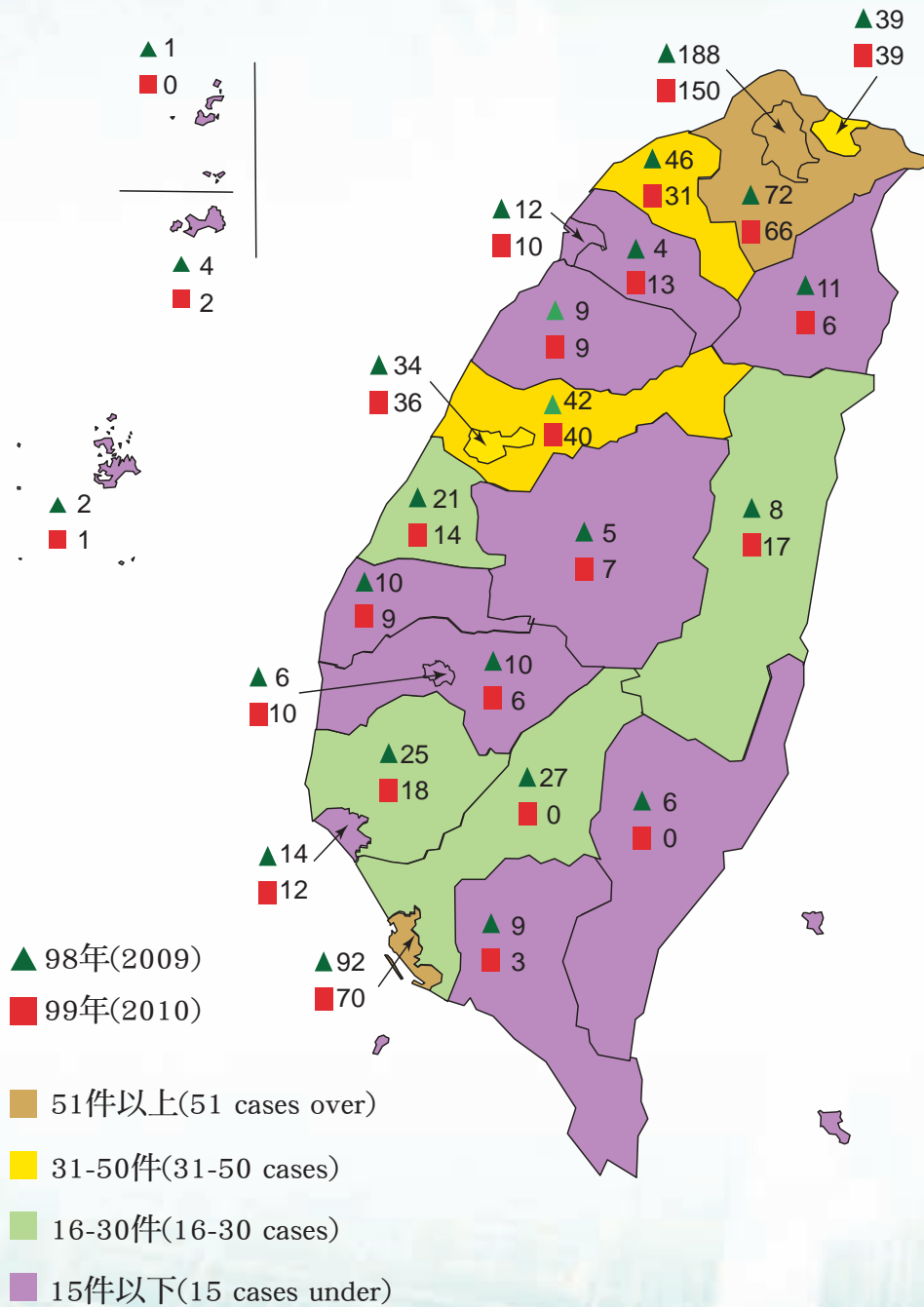






圖 3.12



99 年與 98 年經濟犯罪案件發生地區比較  
Comparison of Economic Crime Cases in 2010 and 2009, by Area.

# 4 未來工作方向

## Part Four: Outlook







## 未來工作方向

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

### 一、經濟犯罪預防：

- (一) 為防範企業貪瀆，深入瞭解國內重大企業集團及金融保險機構財務營運狀況，機先蒐集內部人員涉嫌利益輸送、掏空公司資產或惡性倒閉等重大預警情資，適時採取防處作為。
- (二) 為健全股匯市交易秩序，加強注蒐上市櫃公司或特定人士利用股市從事內線交易、操縱股價、違約交割，或外資企業、金融機構企圖利用衍生性金融商品，不當從事股匯市操作等預警情資，機先防處。
- (三) 為保障國人健康、維護公平交易秩序以及因應通貨膨脹，密切掌握黑心食品、偽劣假藥、進口異常商品等民生犯罪，以及非法囤積、哄抬重要民生物資或公共建設建材之預警情資，採取妥適預防作為。
- (四) 為發掘經濟犯罪線索，持續篩檢財務不良、營運衰退或有鉅額退票之工商企業資料，發交相關外勤單位深入瞭解，。
- (五) 針對偵辦重大經濟犯罪案件中發現之問題及防範境外公司來臺所衍生之經濟犯罪問題，定期邀請專家學者、法界人士、主管機關及業界人員等舉辦「防制經濟犯罪研討會」，探討防制對策，提供相關機關參考。
- (六) 為提升防制效能，廣續建置新型態或重大經濟犯罪電子圖文專檔資料，提供預防與偵辦參考。

### 二、經濟犯罪偵處：

#### (一)配合政策，計畫偵辦：

##### 1. 配合行政院專案：

- (1) 加強偵辦坊間非法竊聽案件，以保障人民秘密通訊自由。
- (2) 加強偵辦電話恐嚇詐欺犯罪案件，以保障人民財產，消除民怨。

## Outlook

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

### I. Economic Crime Prevention:

- (1) In order to prevent enterprise corruption and have a deep understanding of the financial operations situation of major domestic enterprise groups and financial and insurance institutions, significant alerting intelligence will be collected about suspected shifting of interest by insiders, emptying of company asset or fraudulent closedown and preventive measures will be taken at appropriate times.
- (2) In order to achieve sound stock and foreign exchange market transaction order, attention will be paid to alerting intelligence and preventive measures will be taken against insider trading, manipulation of stock price and illegal settlement through stock market by companies listed on the exchange or Gre-Tai securities market or specific individuals, as well as improper stock or foreign exchange market operation through derivative financial products by foreign invested enterprises or financial institutions.
- (3) In order to ensure national health, maintain fair trade order and in response to inflation, crimes affecting the general public such as “black-hearted food”, fake drugs and anomalous imported goods should be closely controlled. Alerting intelligence and preventive measures should be taken against illegal hoarding and price raising of important general materials or public infrastructure materials.
- (4) Discover industry and commerce information including traces of economic crimes, continue to audit negative financial situation, recessing operations or bounced checks with large amounts. Refer information to relevant outposts.
- (5) Invite academic experts, legal experts, competent authorities and industry representatives to participate in “Economic Crime Prevention Symposium” about issues discovered in major economic crime cases and prevention of economic crime issues arising out of investment in Taiwan by overseas companies, in order to find preventive strategies and refer them to the relevant authorities.
- (6) In order to improve the preventive effect, establish text and graphic files about new



- (3) 加強偵辦黑心食品、偽劣假藥及重利、暴力討債等民生犯罪案件。
- (4) 加強偵辦進口商品虛偽標示原產國案件，以保障我國業者權益，維護臺灣產製品形象。
2. 加強偵辦股市犯罪、金融犯罪、掏空公司資產、非法併購及違法募集等企業貪瀆案件，以保障投資民眾權益，維護金融交易秩序。
3. 加強查緝走私農漁畜產品、菸酒及保育類動物活體與製品案件。
4. 加強偵辦偽造國幣、信用卡、金融卡等犯罪案件，以維護市場交易秩序。
5. 加強偵辦侵害智慧財產權案件，以保護合法權益鼓勵創造、發明。
6. 加強偵辦非法吸金、地下通匯、地下投顧及期貨等違法案件，以保障投資民眾權益，淨化經濟活動空間。
7. 加強偵辦違反槍砲彈藥刀械管制案件，以維護社會治安。

## (二)全面清查，及時防制：

全面清查新型態經濟犯罪活動，一經發現涉有不法，立即蒐證偵辦。





types or major economic crimes as reference for prevention and investigation.

## II. Investigation of Economic Crimes:

### *(1) Construct Plans and Actively Investigate:*

1. Compliance with Projects by Executive Yuan:
  - (i) Reinforce investigation on illegal eavesdropping cases in order to protect people's freedom of confidential communication.
  - (ii) Reinforce investigation on telephone threat and fraud crimes in order to protect people's property and answer people's complaints.
  - (iii) Reinforce investigation on crimes impacting general public such as "black-hearted" food, false drug, usury and collection of debt by violence.
  - (iv) Reinforce investigation on imported products with false declaration about the place of origin in order to protect the interest of domestic industries and maintain the image of products made in Taiwan.
2. Reinforce investigation on corporate abusive cases such as stock market crime, financial crime, emptying of company asset, illegal merger and illegal raising of funds, in order to protect the interests of the investing public and maintain the financial trading order.
3. Reinforce investigation on smuggling of agricultural, fishing or dairy products, alcohol and tobacco, live bodies and manufactured products from animals under conservation.
4. Reinforce investigation on counterfeit national currency, credit card and financial cards in order to maintain the market trading order.
5. Reinforce investigation on infringement of intellectual property rights in order to protect legal rights and encourage creation and invention.
6. Reinforce investigation on illegal fund raising, underground remittance, underground investment consulting and futures business, in order to protect the interest of the investing public and purify the space of economic activities.
7. Reinforce investigation on violations of weapons control cases, in order to maintain social security.

### *(2) Comprehensive Investigations, Timely Curbing:*

Conduct comprehensive investigations of all new patterns of economic crime activities;





### (三) 同步偵辦，有效嚇阻：

針對特定類型之重大經濟犯罪及民生犯罪案件，動員外勤單位全面發掘蒐證後，採取同步偵辦行動，並作新聞運用，以收宣導及嚇阻之效。

### (四) 深入清查，積極追贓：

於偵辦重大犯罪案件時，注意追查黑金介入情形，結合「組織犯罪防制條例」、「洗錢防制法」等相關法令，追查幕後主嫌及共犯結構，澈底究辦，並加強查扣犯罪不法所得，切斷彼等共生臍帶及賴以生存發展之不法經濟來源。

when illegal conduct is discovered, gather evidence, and investigate immediately to prevent the occurrence of crimes.

### ***(3) Synchronized Investigation, Effective Deterrence:***

Target specific types of major economic crime, mobilize field units to gather evidence, synchronize investigative actions, and make news announcement to achieve the effects of education and deterrence.

### ***(4) Deepen Investigation to Eradicate Illegal Funds:***

During investigation of major economic crime cases, pay special attention to the involvement of illegal funds, and upon the “Regulation Against Organized Crimes” and “Money Laundering Control Act”, further investigate the main suspects and accomplice structure behind the scenes in order to investigate the cases thoroughly, break the criminal chains, and destroy the sources of illegal incomes.







### (五)充實專業，提升技能：

1. 積極參與金融、證券、保險、財稅及智慧財產權等機關主辦之專精講習或研討會，吸取專業智能，提升辦案技能。
2. 持續辦理「法務部調查局財務金融專業課程三級證照」研習，提昇偵辦案件品質與專業。
3. 針對新型態經濟犯罪或跨境犯罪集團案件，邀請承辦單位或業者、專家舉辦專業講習，因應新型態犯罪技能。
4. 充分運用科技器材，加強與目的事業主管機關之協調配合，發揮打擊重大經濟犯罪之統合力量。



### ***(5) Enrich Professional Knowledge and Enhance Skills:***

1. Actively participate in lectures or conferences, held by related authorities on finance, securities, insurance, taxation, and intellectual property rights in order to absorb professional knowledge and enhance work skills.
2. Continue to host the “MJIB Project of Three-grade Licensure System of Financial Professional Courses”, and enhance the quality and professionalism of investigations.
3. Invite hosting organizations or industry representatives and experts to give professional courses about new types of economic crimes or cross-border criminal group cases in order to respond to new types of criminal skills.
4. Fully utilize technical equipment, and strengthen the cooperation with other government agencies to strike down crimes with concerted force.

## **III.Tracking Down Fugitives:**

- (1) Track the whereabouts of suspects, and if the suspects are found to abscond abroad, list them as fugitives immediately, and proceed with tracking.
- (2) Actively uncover the whereabouts of fugitives that abscond abroad, coordinate with law enforcement agencies and prosecutorial units in investigation, and collect necessary information to provide to the related agencies abroad for apprehending fugitives.
- (3) Strengthen cooperation with the “Apprehending Fugitive Economic Criminals Coordinating Task Force”; and coordinate the tasks according to respective responsibilities, in order to enhance the efficiency of tracking fugitives.
- (4) Establish communication channels with law enforcement agencies in Mainland China, and other countries, as well as a consensus on striking down crimes, and assist in the apprehension of fugitives.

## **IV.Broadening International Cooperation:**

- (1) Actively participate in international conferences, strengthen contact and intelligence exchanges with international organizations of similar capacities to jointly combat cross-border crime.
- (2) Based on the “Taiwan-U.S Judiciary Collaboration Agreement”, strengthen the establishment of bilateral judicial assistance with other countries, to combat economic





### 三、追緝外逃罪犯：

- (一) 案件偵查中隨時瞭解涉嫌對象行蹤，若發現涉嫌對象潛逃國外，立即提列為緝逃對象，進行追緝工作。
- (二) 積極發掘緝逃對象國外行止，並蒐集院檢機關偵審及相關緝逃必要之基本資料，適時提供當地國相關單位協助追緝。
- (三) 加強與「追緝外逃經濟罪犯協調小組」成員聯繫配合，並依分工權責，充分協調合作，發揮分進合擊力量，提升緝逃成效。
- (四) 突破困境，建立海峽兩岸及各國之溝通管道與打擊犯罪之共識，協助執行緝逃工作。

### 四、拓展國際合作：

- (一) 積極爭取參與國際會議，擴大與國際組織聯繫與情資交換，進而建立共同打擊跨國性犯罪之合作管道。
- (二) 以我國與美國簽訂之「刑事司法互助協定」為基礎，加強與各國建立刑事司法互助機制，共同打擊經濟犯罪。
- (三) 加強舉辦及參與國際訓練活動，與各國對等單位建立情誼，以利情資交流及案件執行順遂。
- (四) 加強與各國合作交流，包括提供罪犯資料、通報預警情資、調查跨國犯罪案件、緝解罪犯、研討犯罪調查技術、交換專業知識及人員互訪等。

crimes.

- (3) Continue to host and participate in international training, and establish cooperative relationships with foreign organizations of similar capacities to facilitate exchanges of intelligence and investigation of crimes.
- (4) Strengthen international exchange, including the provision of information regarding criminals, report pre-warning intelligence, investigating cross-border criminal cases, apprehending criminals, exchanging investigation skills, and mutual visitation of related personnel.

## V. Jointly Combating Crimes Across the Strait:

- (1) The “Joint Combating of Crime and Mutual Judicial Assistance Agreement across the Strait” was signed on 26 April 2009. On 25 June of the same year, the agreement took effect. Reinforce exchange and cooperation between law enforcement authorities of both sides based on the planning of our contacting window, the Ministry of Justice, and reinforce joint combating of crime across the strait.
- (2) Strengthen existing communication channels, as well as the exchange of intelligence, case investigations, tracking of fugitives in major crime cases, and mutual visitations in a case-by-case manner, in order to gradually establish a model of jointly combating crimes across the strait.
- (3) Actively participate in academic symposiums on jointly combating crimes across the strait, and arrange mutual visitations, in order to establish a consensus and cooperative relationship.







## 五、兩岸共同打擊犯罪：

- (一)「海峽兩岸共同打擊犯罪及司法互助協議」於 98 年 4 月 26 日簽署，同年 6 月 25 日生效，依據我方聯繫主體法務部規畫，加強雙方執法機關交流合作，強化兩岸共同打擊犯罪。
- (二)強化現有聯繫管道，以個案方式加強兩岸共同打擊犯罪之情資交換、案件協查偵辦，追緝重大外逃刑事犯、刑事嫌疑犯及人員工作會談等事宜，建構完整有效率之兩岸共同打擊犯罪合作模式。
- (三)積極參與兩岸共同打擊犯罪之學術座談、參訪交流等活動，深化兩岸共同打擊犯罪共識與合作關係。



# 5 專題研究報告

Part Five: Project Study Reports







# 財報不實案件之犯罪偵查與防制對策研究—— 以「歌○公司涉嫌不法案」為例

臺北市調查處

撰寫人：徐藝珊

## 壹、前言

資本市場，殆為現代國家發展經濟活動重要一環，企業主藉資本市場集資以擴展經營規模，小額投資人則以資本市場為投資媒介，參與分享經濟發展的果實，是以資本市場的榮枯，直接反映國家經濟發展的成效。而資本市場的運作基礎，全憑「信心」二字，只有在參與市場之投資人具備高度信心下，資本市場機能始得發揮，君不見 2008 年的「金融海嘯」的影響，不僅在於單一金融機構財務危機所衍生的龐大損失，更導致全球投資人信心一夕崩潰，資本市場機能瞬間瓦解，一時間全球經濟活動急凍，投資信心的重要性，可見一斑。

然而證券犯罪卻似小偷，在投資人渾然不覺下，不只偷走投資人多年積蓄，打擊其投資信心，更阻卻了潛在投資人參與投資的腳步。誠如 1988 年審理 Basic, Inc V Levinson 案件的美國高等法院的法官 Harry Blackman 所言「誰會在詐騙的賭場裡擲骰子？」（「Who would knowingly roll the dice in a crooked crap game？」）<sup>[1]</sup>，一個缺乏大眾參與的資本市場，毫無市場機能可言。因此證券犯罪，可謂資本市場的最重大的敵人。

證券犯罪可概略分為財報不實（含詐欺募集）、掏空資產、內線交易與股價操縱行為，其中財報不實案件造成投資人的財產損失與其後續影響，當屬證券犯罪之冠。例如美國的安隆案，財務報告不實隱匿的負債達美金 26 億元，事件發生後市值減少美金 620 億元，臺灣的博達案，財務報告中新臺幣 63 億元之海外存款不翼而飛，更是投資人心中永遠的痛。

雖然，在各界有識之士的努力下，針對財報不實之犯罪行為已有各種事前防

[1] 參見 BLB&G 法律季刊，2006 年第一季，資料來源：BLB&G 公司網站 <http://www.blbglaw.com>，2009 年 5 月 30 日。

弊措施，並輔以嚴刑重罰來嚇阻倖進之徒。然而利益之所在，犯罪所由生，財報不實案件從未消聲匿跡，反而犯罪規模日增，例如歌○公司案中之財務報告，竟虛列了新臺幣（下同）181 億 7,791 萬 6,961 元之資產，其金額可謂空前。尤其本案犯罪手法簡單又高明，同時牽涉跨境犯罪行為，在偵查與防制上頗有值得討論之處，故本文將以此案件作為標的，用以省思財報不實案件之犯罪偵查與防制對策，並提供給偵查同仁日後調查此類案件的參考。

## 貳、法令規範、犯罪成因與態樣

### 一、法令規範

由於證券市場之參與者，殆為不特定之多數投資人，證券犯罪的嚴重性，遠大於一般犯罪，是以多數國家均針對證券市場，單獨立法規範，我國亦承美、日法例，特別制定證券交易法，消極以祛污防弊，積極以健全市場機能，發展國民經濟。雖然我國刑法第 215 條與商業會計法第 71 條，對於一般企業的財報不實行為已有處罰規定，然而在證券交易法中，另針對公開發行公司的財報不實行為有特別刑罰規定，本文所討論案例亦屬公開發行公司，是以本文所討論著僅在證券市場發生之財報不實行為範疇，而不及於一般企業之類似不法行為。

現行證券交易法對於公開發行公司之財報不實行為之刑罰規定，係規定在：

#### （一）證券交易法第 171 條第 1 項第 1 款

於違反同法第 20 條第 2 項發行人申報或公告之財務報告及財務業務文件內容，不得有虛偽或隱匿情事者，處三年以上，十年以下有期徒刑。得併科新臺幣一千萬元以上二億元以下罰金。由於單純的財報不實行為，並無犯罪所得可言，故應無適用同法第 171 條第 2 項之加重刑責規定之虞。

#### （二）證券交易法第 174 條第 1 項第 4 款

發行人、公開收購人或其關係人、證券商或其委託人、證券商同業公會、證券交易所或第十八條所定之事業，對於主管機關命令提出之帳簿、表冊、文件或其他參考或報告資料之內容有虛偽之記載者，處以一年以上七年以下有期徒刑，





得併科新臺幣二千萬元以下罰金。

### (三) 證券交易法第 174 條第 1 項第 5 款

發行人、公開收購人、證券商、證券商同業公會、證券交易所或第 18 條所定之事業，於依法或主管機關基於法律所發布之命令規定之帳簿、表冊、傳票、財務報告或其他有關業務文件之內容有虛偽之記載者，處以一年以上七年以下有期徒刑，得併科新臺幣二千萬元以下罰金。

### (四) 證券交易法第 174 條第 1 項第 6 款

於前（5）款之財務報告上簽章之經理人或主辦會計人員，為財務報告內容虛偽之記載者，亦處以一年以上七年以下有期徒刑，得併科新臺幣二千萬元以下罰金。

### (五) 證券交易法第 174 條第 2 項

律師對公司有關證券募集、發行或買賣之契約、報告書或文件，出具虛偽或不實意見書者，或會計師對公司申報或公告之財務報告、文件或資料有重大虛偽不實或錯誤情事，未善盡查核責任而出具虛偽不實報告或意見；或會計師對於內容存有重大虛偽不實或錯誤情事之公司財務報告，未依有關法規規定、一般公認審計準則查核，致未予敘明者，處五年以下有期徒刑，得科或併科新臺幣一千五百萬元以下罰金。

比較前述條文內容可知，由行為客體－財務報告而言，公開發行公司的財報不實行為，實可同時適用證券交易法第 171 條第 1 項第 1 款與第 174 條第 1 項第 4、5 款，惟刑度有別，該法第 171 條第 1 項第 1 款對此一不法行為之處罰係於 93 年 4 月證券交易法新增，依立法者於該次修正時特別將財報不實犯罪與其它操縱股價、內線交易等證券犯罪行為並列為重大證券犯罪之意，顯見對於財報不實行為應從重量刑，而優先適用證券交易法第 171 條第 1 項第 1 款規定。

另就行為主體而言，證券交易法第 171 條第 1 項第 1 款與第 174 條第 1 項第 5 款之主體均為「發行人」，當屬發行公司，而同法第 179 條另規定「法人違反本法之規定者，依本章各條之規定處罰其為行為之負責人」，則此一犯罪行為是

否屬於法人犯罪類型，究否以第 171 條第 1 項第 1 款規定單罰公司負責人，另以第 174 條第 1 項第 6 款規定，處罰於不實財務報告上簽章之經理人或主辦會計人員，法界亦有不同見解。其次，為加強律師與會計師在財務報告編製上的責任，證券交易法 93 年 4 月修正時，於第 174 條第 2 項詳列律師及會計師應負責任範圍，雖然刑度與原法相同，但責任範圍較明確，有助於促進發行人出具真實無隱匿之財務報告。

## 二、犯罪成因

### (一) 操縱股價

影響證券市場股票交易價格的因素雖然很多，然發行公司的價值是股票價格的集合，是以公司價值是股票價格的反射。一般投資人最重視企業的獲利表現，在不考慮行業特性或其他影響因素下，每股盈餘（Earning Per Share）愈高即代表投資人投資回收的金額愈大，使投資人愈樂於投資，股價也因投資人投資款項的溢注而提高。股價（即投入成本）與每股獲利能力的比例稱為本益比（Price to Earnings Ratio，慣用術語為 P/E）<sup>[2]</sup>，若以市場上常見的本益比 10 倍計算，則每股盈餘提高 1 倍，股價可提高 10 倍，是以財務報告的盈餘數字對於股價有其絕對性的影響性。在實例中，不乏為了操縱股價而在財務報告上虛增盈餘的案例，例如陸技案，被告即以虛偽交易之業績與財務預測等利多消息伺機出脫持股<sup>[3]</sup>。

[2] 本益比之概念為投資人願意為該公司獲利能力支付之代價，本益比愈低，代表投資獲利的可能性愈高，因此本益比可作為衡量股票價格的基準。然而本益比係以長期的觀點平均計算，而各企業因行業特性、經營方式等不同，發展性各有不同，所以市場對於個股的本益比投資要求不盡相同。

[3] 參照臺灣士林地方法院檢察署九十六年偵字第四二一三號起訴書：「盧○存以自己或他人名義持有之陸技公司股票仍高達 9 萬 3,267 仟股，積欠銀行或他人債務甚鉅，盧○存為紓解資金壓力並貪圖不法利益，...並在該公司前半年營收僅有 19.9 億元情形下，蓄意大肆發布與偽造與所謂「KOBIA 集團」虛偽交易之業績，並據以發布調高財務預測，將預測全年營業收入浮誇至 112 億元等利多消息，致使該股於 92 年 7 月 25 日價格漲至每股 17.6 元，再於同（92）年 9 月至 11 月間，趁機於價格高檔時陸續出脫原持股獲利」。





## (二) 證券詐欺

公開交易之證券市場為企業籌措資金的重要管道之一，是以企業對於股票在公開市場掛牌交易之意願極高。然而部分僥倖之徒往往編製不實財務報告資料，藉以欺騙主管機關及投資人，以遂其證券詐欺的目的，即俗稱「印股票，換鈔票」行為。例如博達案中公司之決策人員「明知博達公司成立後於各該年度之獲利能力，尚未達到上市標準，為使公司股票能在證券交易市場公開上市，而共同基於製作假帳提高銷貨業績、虛增營業數額及盈餘方式之概括犯意聯絡及行為之分擔…，完成虛偽銷貨循環，並以該等資料向主管機關申請取得股票上市交易資格」<sup>[4]</sup>。股票已公開交易之發行公司，亦有藉不實財務資訊而詐欺市場投資人與主管機關，藉以詐欺募集資金之行為，如陞技公司案中，該公司並不符合發行可轉換海外公司債之資格，經營階層卻偽造財報，陷主管機關與投資大眾於錯誤，從而詐欺募得美金 7,500 萬元<sup>[5]</sup>。

## (三) 詐欺貸款

發行公司除於證券交易市場向投資人募集資金外，亦可向金融機構舉債，而債權銀行所關注者首重其債權能否獲得確保，於是金融機構在同意貸款前均會對發行公司之償債能力進行評估，因此少數僥倖之徒為了詐欺債權銀行的貸款，進而進行財務報告舞弊的行為，如美國的安隆公司即以不實的財務報告，向美國銀行、大通銀行等詐欺貸款。發行公司向金融機構舉債，除提供擔保品外，尚須允諾保持公司財務健全，即維持財務報告之部分財務指標，如流動比率（即流動資產除以流動負債）下限、負債比率（負債總額除以資產總額）上限、利息保障倍數（稅前淨利加利息費用、折舊費用及攤提費用後除以當期利息費用之比率）範圍等等，一旦發行公司違約，則必須履行其它事前約定的條件，包括補提擔保品、償還部分貸款甚至視為提前到期等方式，意即所謂的「抽銀根」，此等約定亦賦予財務壓力沈重之發行公司負責人從事財務報告舞弊的潛在壓力。

[4] 參照臺灣士林地方法院九十三年金重訴字第三號判決書。

[5] 參照臺灣士林地方法院檢察署九十六年偵字第四二一三號起訴書。

## (四) 掏空資產

會計紀錄完整記載企業經營的過程，財務報告係彙整發行公司相關財務會計資料之結果，是以財務報告勢必完整反應所有交易事項，包括正常交易與非常規性的掏空資產交易行為，是以發行公司經營階層在從事掏空公司資產的重大證券犯罪行為時，必須仰賴不實或蓄意隱匿的交易紀錄作為配合手段，或是藉著不實的會計紀錄，作為掩飾外部人員的手法，而此等不實會計紀錄則多半會反應在日後據以編製並申報公告之財務報告內，故此種財報不實的行為，多半伴隨著其他掏空公司資產行為而來。如歌○公司劉○烈等人為侵占公司資金，便指示員工製作不實會計憑證，以「預付南中國」、「暫付南中國貨款」或「代付南中國貨款」等名義，將公司款項匯至香港南中國等公司帳戶，為掩飾該行為，又指示員工於收取貨款時，以「代收代付」等會計科目登帳，而非據實沖銷歌○公司應收帳款，致歌○公司財務報告陸續增加應收帳款餘額。

## 三、犯罪態樣

### (一) 偽造交易

偽造交易以掏空公司資產或提供不實資訊行為，是國內最為常見的證券犯罪模式，犯罪行為人不僅利用海外追查盲點，蓄意將交易對象移至海外，再以完整書面文件和資金流動假象掩飾偽造交易事實，甚至為欺騙查核會計師或主管單位，不惜花費運送費用跨國運送貨物，藉海關通關紀錄以製造確有貨品流通假象，企圖規避證券主管機關與司法單位查緝。如博達案即以偽造交易虛增業績，藉以申請掛牌上櫃及挪用公司資金；歌○公司則藉偽造交易美化財務報告及向金融機構詐欺申請信用狀融資。

### (二) 虛增資產

在掏空公司資產案件中，發行公司負責人為了掩飾不法掏空事實，經常利用「虛偽」的資產來取代被掏空的「消失資產」，復因債權銀行最重視公司資金的流動性，是以發行公司在財務報告中以虛增現金為多，如太電案「胡○九因見無





人查核，乃以在太平洋小島 Vanuatu 登記設立之紙上作業銀行萬那杜（Vanuatu）TridentBank Ltd、NM bank、Central Pacific Bank、Dharmala International Bank Limited；薩摩亞（Samoa）Intebank, Inc，由職員 Mengie Capistrano 或其他姓名年籍不詳之人士，偽以銀行經理名義簽署開具並無存款存在之假定存單，送回太電公司作為沖帳使用」<sup>[6]</sup>。

### （三）隱匿負債或虧損

財務報告中，資產等於負債和業主權益總額，在資產總數不變下，若負債或虧損增加，則表示業主權益會減少，代表股東所能享有的公司資產權益變少（淨值降低），對投資人（含債權銀行）而言屬不利情形，是以發行公司為免投資人失去信心或債權銀行「抽銀根」，常以隱匿負債或虧損方式出具不實之財務報告。如歌林公司未揭露應支付美國廠商新臺幣約 72 億元之價格保護與銷售保證之折讓款項，使歌○公司 93 年至 96 年間之財務報告產生嚴重誤差。

### （四）隱匿不良帳款

應收帳款係因公司營業而發生，屬於商界慣用的信用擴張方式，惟若交易對象有倒閉疑慮，則發行公司勢必蒙受鉅額損失，對公司財務即產生重大影響。為減少投資人於檢視財務報告時對公司之應收帳款回收發生疑慮，或為減少因不法交易而產生之鉅額應收帳款，發行公司可能以安排假交易方式回收款項或逕以假金流方式回收資金，再以會計作業方式隱匿有回收疑慮或虛增之應收帳款。如博達公司為虛增營業額，大量與國內外配合廠商進行虛偽交易，使帳面上產生高額之應收帳款，故又藉應收帳款買賣的衍生性金融商品操作方式，以隱匿該等實無法回收之應收帳款。

### （五）隱匿或配合掏空公司資產

會計作業係忠實記錄發行公司經營過程，並兼具監控公司不法活動功能。發

[6] 參照臺灣臺北地方法院檢察署九十二年度偵字第一三九九一號、九十二年度偵字第二二三九五號、九十三年度偵字第五六一號、九十三年度偵字第六五二號、九十三年度偵字第一七一二五號、九十三年度偵字第二〇二四二號、九十三年度偵字第二〇二四三號起訴書。

行公司不法之徒從事掏空公司資產過程中，必須在會計帳冊上作不實登載，始能遂行或掩飾。如遠倉案中「仍指示遠倉公司不知情之會計人員將上揭不實事項填製會計憑證、計入帳冊，並利用不知情之會計師完成遠倉公司 88 年間財務報告就上開各項關係人間不法利益輸送事項之簽證，未誠實記載，反以正式契約之形式登載於財務報告上，連帶影響各該期之資產負債表、損益表及現金流量表等相關會計科目之正確記載」<sup>[7]</sup>。

## 參、案例研析 — 歌○公司涉嫌不法案

### 一、涉嫌事實

上市公司歌○股份有限公司（下稱：歌○公司）董事長劉○烈、副董事長高○群、財務長朱○陽等人，基於美化財務報告之意圖，自 90 年起屢次指示該公司員工，以虛偽股票交易、改存貨數字、偽造交易、隱匿合約等不法手段，蓄意隱匿新臺幣 72 億元應計負債，虛增資產 92 億 7,893 萬 2,697 元，盈餘 16 億 9,899 萬 4,282 元，令該公司歷年申報公告之十餘次財務報告內容發生 181 億 7,791 萬 6,961 元之嚴重錯誤，又偽造交易 21 億 4,485 萬 3,550 元，再藉不實交易與財務報告，向市場投資人詐欺募集 50 億 1,600 萬元，陷市場投資人於不可測之投資風險，亦以該等不實財務資料向聯貸銀行申請獲得 25 億 7,000 萬元授信額度，使中華開發工業銀行等 10 家銀行受有損害；又與美國上市公司 Syntax-Brilliant Corp.（中譯名稱為：新泰輝煌公司，下稱：SBC）執行長李○華、香港地區之南中國科技顧問有限公司（SOUTH CHINA HOUSE TECHNOLOGY CONSULTANTS LIMITED，下稱：南中國公司）負責人陳○榮，共同基於自己或他人不法所有意圖，以不實之「代收代付款項」科目與銷貨交易，連續將歌○公司向 SBC 等廠商收取之貨款與自有資金與貨物合計 92 億 7,893 萬 2,679 元不法匯付或運送予南中國公司。以下分別簡述歌○公司美化財務報告之手法：

[7] 參照臺灣臺北地方法院九十年訴字第八七號判決、臺灣高等法院九十一年度上訴字第三七一號判決。





### (一) 財務報告隱匿應計折讓與保證等負債金額 72 億元

歌○公司自 93 年起透由 SBC 在美國銷售液晶電視，為因應合作需要，由高○群代表歌○公司與 SBC 簽訂價格保護折讓（Price Protection For Channels Agreement）等合約，惟歌○公司並未於 93 年 7 月至 96 年 12 月間所公告、申報之 13 次財務報告中揭露此等合約，亦未記載依該等合約累積應支付之 72 億元負債。

### (二) 不法匯付 80 億 3,261 萬 9,977 元予南中國公司

95 年 6 月至 97 年 4 月間，劉○烈、高○群、朱○陽與陳○榮等人，共同基於為南中國等公司之不法利益，及損害歌○公司之利益，由朱○陽指示歌○公司財務部員工以「預付南中國貨款」、「暫付南中國貨款」或「代付南中國貨款」等名義，陸續將歌○公司自有資金與 SBC 支付之貨款計 80 億 3,261 萬 9,977 元款項匯予南中國公司、SYNTAX (FAR EAST) LTD. 及 OLEVIA (FAR EAST) LTD.。劉○烈等人為掩飾前述侵占歌○公司資金事實，竟指使該公司會計課員工以「代收代付」等會計科目入帳，藉此於 95 年度、96 年度之財務報告中，分別隱匿歌○公司收到並沖銷對 SBC 帳款金額 23 億 2,922 萬 5,632 元及 54 億 1,705 萬 5,779 元，嚴重誤導投資人高估該公司資產價值。

### (三) 無償交付貨品 12 億 4,631 萬 2,702 元予南中國公司

93 年起，劉○烈及高○群以貨款的 1% 作為佣金報酬，取得東○實業有限公司（下稱：東○公司）及呈○股份有限公司（下稱：呈○公司）負責人陳○芳配合，提供二公司名義以掩飾歌○公司銷售 12 億 4,631 萬 2,702 元之液晶電視予香港南中國公司事實。然而，劉○烈等人不僅未向南中國與東○、呈○公司收取任何貨款，反而要求陳○芳配合自 91 年 12 月起，於每半年或年度會計年度結束前，開立陳○芳個人、東○公司或呈○公司支票，將歌○公司對該兩家公司之應收帳款轉列為應收票據，美化各期財務報告，期後再以延票方式掩飾未收款事實。

### (四) 虛偽股票交易，虛增獲利 6,487 萬 4,472 元

90 年 9 月間，劉○烈及高○群洽得陳○芳提供之外甥陳○祚名義，以每股

25 元價格向歌○公司購買關係企業新○科技股份有限公司（下稱：新○科技公司）股票 616 萬股，陳○芳並配合開立金額 1 億 5,400 萬元之支票 1 紙供歌○公司會計人員充作股款登入帳目並記載獲取長期投資利益，致歌○公司 90 年度財務報告虛增盈餘 6,487 萬 4,472 元。事後，陳○芳再配合以抽換票據方法掩飾該等虛偽股票交易之事實。嗣 97 年 6 月，劉○烈等人又安排關係企業忠○股份有限公司（下稱：忠○公司）向陳○芳購回新○科技公司股票，然因該公司無力支付股款，使歌○公司產生如數損失。

### **(五) 篡改會計存貨數據，虛增盈餘 10 億 1,654 萬 387 元**

劉○烈、高○群及朱○陽等人為免歌○公司經營績效不彰之事實引發債權銀行與投資人疑慮，影響後續資金調度事宜，竟自 94 年 1 月起，由朱○陽指示成本會計課員工洪○翔在無任何憑據及實物下，連續八次直接改該公司電腦系統之成本會計帳冊紀錄，虛增銷貨退回金額，歌○公司財務人員再依洪○翔重新製作之成本會計傳票登入帳目並編製財務報告，致虛增季報、半年報或年報累計 10 億 1,654 萬 0,387 元之盈餘。97 年 6 月間，歌○公司為掩飾該等犯行，再與 SBC 及日商 EPOCH 公司簽署「債權讓與暨抵銷協議書」，以債權相互轉讓方式將歌○公司對 SBC 之債權金額美金 3,059 萬 4,332.51 元（合新臺幣 9 億 9,217 萬 4,208 元）移轉予 EPOCH，洪○翔再依指示以「退廠拆解為材料」名義製作不實會計傳票入帳，藉以沖銷歷年虛增之存貨<sup>[8]</sup>。

### **(六) 虛增轉投資公司盈餘，美化財務報告**

91 年初，朱○陽為免歌○公司關係企業之虧損影響母公司之財務報告數據，竟要求新林科技公司財務人員黃○銘以虛增存貨減少銷貨成本方式，虛減該公司當期虧損，黃○銘依指示以「少耗」之方式將實際已售罄之產品料量保存於帳上，進而使新○公司 90 年度財務報告虛減 8,280 萬元 7,099 元之虧損，而歌○公司同年度財務報告則未能依持有股權比率而認列投資損失。嗣後，渠等不僅未將前述

[8] 洪○翔所偽造、虛增之存貨（液晶電視機）金額實為 10 億 1,654 萬 0,387 元，惟迄 97 年間，該商品之價格有所下滑，故歌○公司自行於 97 年 5 月提列 2,093 萬 2,000 元之存貨損失，故會計帳冊登載之存貨餘額較實際餘額短少 9 億 9,217 萬 4,208 元。





錯誤揭露並回溯追認損失，更要求新任財務人員李○崇將前述虛增之存貨數額分散至另外選取之其他 4 項貨品上，以取代原先虛增之存貨金額並掩飾不法行為。

94 年間，劉○烈、高○群及朱○陽等人為免大陸地區關係企業營運狀況不佳，進而影響歌○、新○科技、維○控股股份有限公司<sup>[9]</sup>（英文名稱：Vir Lin Holding Co., Ltd.，下稱：維○控股公司）等公司財務報告上之損益情形，竟要求東莞新○電子有限公司（英文名稱 Vigor Electron Co., Ltd.，下稱：東莞新○公司）財務李○崇，在無任何依據下，將報廢的在製品轉成良品庫存或以虛增在製品投入量的方式，提高庫存金額、減少銷貨成本，從而虛增盈餘。又為避免外界質疑該等虛增存貨之真實性，再指示李○崇以偽造交易方式，將該等虛增存貨以銷售名義移轉至歌○公司實質控制且無營業事實之東莞元○光電有限公司<sup>[10]</sup>（下稱：東莞元○公司），東莞新○公司因而於 94 年至 96 年之各年度可認列約人民幣一仟餘萬元不等之銷貨毛利及營業利益，而維○公司、新○科技公司及歌○公司之財務報告則可據持股比例虛增資產或盈餘。

### （七）以虛偽交易虛增關係企業營業收入

劉○烈、高○群及朱○陽自 95 年 6 月起，安排歌○國際控股份有限公司（下稱：歌○國際控股公司）、維○公司、香港新○公司與呈○公司進行三方循環之

[9] 維○公司（VIR LIN INTERNATIONAL HOLDING CO., LTD.）於 89 年 9 月 25 日在英屬維京群島註冊登記，由新○科技公司 100% 持有，歌○公司並透過維○公司在香港、大陸東莞及寶安等地設立香港新○電子有限公司、東莞新○電子有限公司、明○有限公司、寶○中航飛翔華泰電子廠等公司。

[10] 92 年間新○集團總經理高○群之特別助理莊○美於管理東莞新○公司期間，以不正方法挪用東莞新○公司機具，於東莞新○公司同址私自成立東莞元○光電有限公司，經劉○烈、高○群、朱○陽發現制止，並令莊○美於 93 年 1 月 16 日將東莞元○公司全數股權變更為維○公司，法人代表為劉○烈，故該公司自 93 年起實為歌○公司之關係企業，歌○公司歷年財務報告卻未將該公司納入轉投資事業；東莞元○公司雖懸有公司招牌，並無辦公室、廠房，亦無聘請員工以從事任何營業事實，94 年 5 月 30 日雖註銷地方稅務登記證，惟迄 96 年 11 月 2 日始經維○公司董事會決議解散，並於 96 年 12 月 2 日清算完結並註銷對外經濟貿易委員會（簡稱：外經委）批准證書，98 年間 3 月註銷財政登記及海關登記，98 年 4 月 30 日註銷國家稅務登記，期間均由東莞新○公司員工代為辦理登記、繳納社會保險等費用事項。

虛偽交易，並以維○公司或香港新○公司名義以前述虛偽交易文件向銀行申請信用狀融資，作為虛偽交易之貨款，款項實則由歌○集團營運使用，並支付貨款的1%予陳○芳則作為渠提供呈○公司配合進行虛偽交易之佣金報酬，相關歌○公司關係企業財務人員則依朱○陽指示製作不實會計憑證，並據以記入會計帳冊與財務報告，致虛增該等公司之應收帳款、營業收入、營業利益及股東權益等科目。總計劉○烈、高○群、朱○陽等人藉陳○芳協助，以歌○國際控股公司於95年至97年間向維○公司或香港新○公司虛偽採購合計美金4,476萬9,781元，維○公司則自95年至97年間向呈○公司虛偽採購合計美金2,294萬9,000元，香港新○公司則於96年至97年間向呈○公司虛偽採購合計美金2,273萬4,450元。

## 二、偵辦經過

### (一) 案件發掘

97年4月間，本局獲悉歌○公司之最大客戶SBC因財務報告未如期公布，有自美國那斯達克店頭市場下市之疑慮，同時該公司所發行之可轉換公司債價格異常下跌，顯然該公司財務狀況有異，惟歌○公司卻未作任何說明，恐有發生證券犯罪之虞，故本局即行立案，開始調查。

### (二) 調查蒐證

臺灣證券交易所股份有限公司（下稱：證交所）因「今週刊」於97年6月間報導歌林公司之最大客戶SBC有自那斯達克下市之疑慮，及歌○公司於97年7月間自行公告SBC向法院聲請重整，將影響該公司未來營收獲利狀況，及增加應收帳款回收之風險等事宜，於97年6月及7月間派員親赴歌○公司進行實地查核，發現歌○公司帳載對SBC之應收帳款與SBC公告對歌○公司之應付帳款有重大差異，亦未公告與SBC訂有價格保護折讓等合約及應支付款項，又發現歌○公司有款項流入南中國公司等帳戶之情形。證交所要求歌○公司說明疑點，惟該公司無法清楚說明，證交所遂於97年7月15日將全案移請本局調查。

### (三) 執行偵辦

本局依法執行通訊監察、搜索及約談等作為，查悉造成歌○公司與SBC財務





報告自 93 年起應收、應付帳款差異之原因，更在歌○公司重整人團隊之協助下，發現歌○公司除隱匿回收款項出具不實之財務報告外，尚有掏空、篡改會計據數或虛偽交易虛增營業額、詐欺貸款等其他不法情事，且以不實之財務報告向主管機關行政院金融監督管理委員會證券期貨局（下稱：金管會證期局）申請募集發行 50 億 1,600 萬元有價證券。

經調查犯罪屬實後，本局即於 99 年 3 月將全案移送臺灣臺北地方法院檢察署偵辦，該署於同年 4 月 8 日以違反證券交易法、商業會計法、詐欺、洗錢防制法等罪將負責人劉○烈等人起訴，臺灣臺北地方法院並於同年 6 月 30 日將財務長朱○陽及總經理李○仁裁定限制出境。

### 三、偵查中遭遇之困境

#### （一）境外事證之取得

本案首要關鍵，即在歌○公司與美國 SBC 的帳目問題，雖然 SBC 在美國那斯達克交易所掛牌交易，本局已利用電腦網路取得該公司公布之各季財務報告，查知二家公司之應收、應付帳款金額相距甚大，去除因編製會計原則不同所生差異後，得悉必有一方之財務報告有所不實，惟因 SBC 位於美國，本局無從以函調或搜索等方式取得該公司歷年與歌○公司交易之帳款收付詳細紀錄，亦無從以約訪詢問方式，取得 SBC 相關人員的證詞，是以無足夠事證可資確認歌○公司財務報告內容之不實情事。幸而美國證券交易委員會（United States Securities and Exchange Commission, SEC，下稱：美國證管會）人員亦因調查 SBC，透過金管會證期局而與本局承辦人直接取得聯繫，本局遂在承辦檢察官同意下，直接與美國證管會人員以電子郵件或電話方式互換相關資訊，因而取得高○群代表歌○公司與 SBC 執行長李○華簽署之價格保護折讓等合約<sup>[11]</sup>、SBC 將相關款項匯予歌

[11] 金管會曾就歌○公司未揭露與 SBC 簽訂有價格保護折讓、售後保證成本、供應商折讓、技術支援、市場開發基金及未完成商品折扣費用等合約乙事詢問歌○公司，朱○陽於 97 年 7 月 14 日以發言人身分為歌○公司發布重大訊息表示：「本公司與 SBC 在 2004 年 3 月合作初期，因本公司對美國通路商之銷售模式不甚了解，雙方對於 SBC 銷售之補助曾有共同討論，但並未簽署任何協議，唯歌○為使 SBC 電視銷售具競爭優勢，故本公司對 SBC 電視之

○公司之匯款紀錄等文件副本，本局亦協助美國證管會證實 SBC 提出之部分憑證係屬偽造，實有助於本案之偵證及移送。

另有關歌○公司將公司自有及關係企業之資金，以不法手段大量匯往香港南中國公司、SYNTAX (FAR EAST) LTD. 及 OLEVIA (FAR EAST) LTD. 等公司設於香港金融機構之帳戶乙事，本局在資金清查時，僅能由國內金融機構處查得該等資金之出向，至於匯入之香港地區金融帳戶部分，則受限於管轄權問題，無法取得該等帳戶之資訊及交易明細，無從再深入追查該等資金之使用狀況，亦無從知悉該等資金究係遭挪用至何處。

另本案主嫌劉○烈、高○群於案發後潛逃出境，雖經註銷本國護照，惟渠等均持有美國護照，無法引渡回臺接受調查；另案關其他人員如 SBC 負責人李○華、香港南中國公司負責人陳○榮等均屬外籍，同樣因司法管轄權阻礙，而無法執行該等嫌疑人到案，此亦為本案釐清費時之原因。

## (二) 執行時機之抉擇

證交所於 97 年 7 月間將全案移請本局調查，並於 7 月 16 日將該公司股票變更交易方式為全額交割，惟歌○公司及其關係企業立即陸續發生跳票，面臨嚴重財務問題。雖然確有事證顯示歌○公司確有財務報告舞弊行為，然因該公司係國內重要家電廠商，員工逾千人，時值金融海嘯前夕，國內景氣展望有限，若於此際執行搜索、約談等司法偵查手段，恐嚴重影響該公司與銀行團協商結果，後果將令該公司上千員工之家庭生計受到波及，對於全體社會、經濟狀況均非有利。因此，經與承辦檢察官協調結果，先以蒐集事證為主，再視該公司財務危機處理情形決定後續執行時機。

迄 9 月間，證交所因歌○公司未公告 97 年第 2 季財務報告，於 9 月 11 日停止該公司股票及可轉換公司債於交易市場及證券商營業處所買賣，此時若執行司

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報價為淨額，其他相關費用由 SBC 於售價中加價，與本公司無關」，即否認歌○公司或高○群有與 SBC 簽署有任何合約，而 SBC 公告於官方網站之財務報告所附者為合約電子檔，因此，證管會提供之具有高○群署名之合約，足證 SBC 財務報告內容屬實，則歌林公司不僅未揭露與 SBC 簽署價格保護折讓等合約，亦未詳實記載就該等合約應支付予 SBC 之款項，致財務報告發生合計約 72 億元之誤差。





法偵查手段，已不致影響該公司股票交易價格，本處原與承辦檢察官協調準備執行。然歌○公司在執行前向臺北地院申請重整及資產保全緊急處分，該院並裁定暫時准予歌○公司資產緊急處分之聲請，至此，為避免因本案執行而影響法院對於歌林公司重整案之裁定，導致該公司數千員工生計無著，且考量當時國內財經情勢因金融海嘯更險峻，再協調承辦檢察官同意決定暫緩執行搜索、約談等作為。俟 97 年 11 月 20 日，歌○公司之債權銀行中華開發工業銀行等 8 家銀行向臺北地院聲請追加重整，此追加聲請顯然有利於法院對於歌○公司重整案之裁定，且該公司股票已因聲請重整而下市，因此本局即依法於 97 年 12 月 3 日對歌○公司及該公司高階主管之住處執行搜索，並約談朱○陽等人，惟劉○烈則於送件重整後潛逃出境，拒不到案，成為本案執行上之缺憾。

## 肆、偵查與防制對策建議

### 一、落實公司內稽內控制度

內部控制是一種管理過程，其目的在使財務報告允當、有效率及有效果之營運及公司經營活動符合相關法令規範，該等目的能否達成，繫於內部控制機制設計之良窳及董事會、管理階層與員工之有效監督與執行<sup>[12]</sup>，而內部稽核制度係內部控制制度之一環，係為協助管理階層能善盡其責任。內部稽核人員應維持獨立性及客觀性，以發揮稽核之功能，若公司經營階層對內部稽核人員施加干預，即有可能使內部控制制度及內部稽核制度無法發揮其應有之防弊功能。財務報告之編制是公司經營階層的責任，因此於公司內部防止財務報告不實，可於財務主管及內部稽核主管設置防線，財務主管掌握公司所有交易資訊，並主導財務會計資訊之發布，若財務主管基於職業道德加以防制，則經營階層之不正當行為即難以達成；內部稽核主管基於其職責可於事前防範或事後及時發現經營階層之舞弊，若財務主管參與經營階層之不法行為，則內部稽核可成為第二道防止財務報告不實之防線。

因此，防制財務報告舞弊，除了內部控制制度設計及執行之有效性外，財務

[12] 參照審計準則公報第三十二號。

主管及內部稽核人員之任命對於內部控制亦有舉足輕重之地位。有鑑於此，證券交易法第 14 條之 3 規定，若獨立董事對於財務、會計及內部稽核主管任免有反對意見或保留意見者，應於董事會議事錄載明，同法第 14 條之 5 第 9 款之規定，甚至賦予審計委員會對於財務、會計及內部稽核主管任免之同意權，均在於防止財務主管或內部稽核人員之任命權由經營階層把持而失其獨立性及客觀性。然而獨立董事與審計委員會制度係 95 年增訂證券交易法時始引進之制度，目前並未強制所有公開發行公司設置<sup>[13]</sup>，且近年來仍可見到部分金融業或上市櫃公司涉嫌掏空公司資產、財報不實等弊案，顯見其運作成效不佳。主管機關應修法強制設置獨立董事及審計委員會，並擴大適用範圍，俾使獨立董事與審計委員會能秉持超然性執行職權，應更能落實內稽內控制度。

## 二、加強外部監控

財務報告係公司向投資大眾傳遞營運資訊之溝通管道，然經營階層是否能依照一般公認會計原則編製財務報表，係藉由專業而獨立的會計師來審定財務報告表達之允當性，作為外部監控之一環。然而簽證會計師係由經營階層聘任，能否本於其專業性及獨立性為公司審核財務報表，目前僅有證券交易法第 174 條第 2 項第 2 款有針對會計師相關不法行為定有刑責<sup>[14]</sup>，對於會計師之規範顯有不足。歌林公司案中，對於該公司財務報告未揭露及虛偽之情事，會計師均未能善盡其職責揭發該等舞弊情事，主管機關應考慮修法擴大會計師之刑事責任範圍，嚇阻會計師參與企業舞弊並善盡其職責，使會計師能客觀地為企業簽證，加強財務報告之可信度。

主管機關對於企業公布之財務報告，或囿於人力，或認係公司自治事項，亦

[13] 金管會證券期貨局 95 年 3 月 28 日金管證一字第 0950001616 號令，依據證券交易法第十四條之二規定，已依本法發行股票之金融控股公司、銀行、票券、保險及上市（櫃）或金融控股公司子公司之綜合證券商，暨實收資本額達新臺幣五百億元以上非屬金融業之上市（櫃），應於章程規定設置獨立董事，其人數不得少於二人，且不得少於董事席次五分之一。

[14] 會計師簽證不實可能會觸犯刑法第 215 條「業務登載不實罪」、商業會計法第 71 條「明知不實記入帳冊罪」及證券交易法第 174 條「帳簿虛偽記載罪」，本文係以公開發行公司為主體，故僅列證券交易法部分。





不願或無法實質介入審核財務報告，然而投資人僅能憑財務報告瞭解公司營運及財務狀況，若企業有意隱匿或造假，外部人實難得知。主管機關為保障投資人及穩固投資市場，應發揮其行政權力，加強對企業財務報告表達允當性之監控，如增加對於體質有疑問或對於前後期財務報告內容有重大差距之企業進行實地查核，以減少企業於財務報告進行舞弊之情事。

### 三、重整人團隊之協助

本局於 97 年 12 月間前往歌○公司等處搜索時，因歌○公司原經營團隊均已出境或離職<sup>[15]</sup>，僅總經理李○仁與員工處理歌○集團之財務調度問題，渠等當時對公司所涉及不法情事無法或不願詳述，致案情難以立即釐清。後臺北地方法院於 98 年 3 月 27 日裁定准予歌○公司進行重整，並選派重整人與重整監督人。俟重整人團隊進駐歌○公司後，為清查歌○公司債權債務關係，從而於內部釐清歌○公司與 SBC、南中國公司與境外關係企業間貨物銷售與資金往來詳情，並逐步查得原經營團隊及員工涉案情形。經過重整人團隊清查，即查得原發現之隱匿合約、侵占資產等不法情事外，尚有篡改會計憑證虛增盈餘、虛增資產、虛偽股票交易、虛偽貨物交易、詐欺貸款等不法情事，並協助勸說案關員工向本局自首坦承案情，事後安排相關員工接受約談、清查境外關係企業相關資料等，均獲得重整人的協助，使本案得以順利釐清而移送偵辦。因此，尋找後續接手之經營團隊協助，對於釐清原經營團隊所涉弊端，確有其明顯助益。

### 四、建立國際合作管道

近年來，經濟犯罪、毒品犯罪及組織犯罪等犯罪類型，逐漸以跨國方式遂行犯罪目的，為因應犯罪者在國際間流竄的情形，國際間逐漸形成刑事司法互助之共識，聯合國更自 1998 年起積極推動「聯合國打擊跨國有組織犯罪公約（U.N. Convention Against Transnational Organized Crime）」，要求締約國應採取必要的立法和其他措施，將參加有組織犯罪集團、洗錢、腐敗和妨礙司法等行為定為刑事犯罪，並以沒收犯罪所得、加強司法協助、執法合作及擴大引渡範圍等方式，

[15] 劉○烈於 97 年 9 月 26 日出境、高○群於 97 年 2 月間出境、朱○陽於 97 年 8 月間離職。

共同合作打擊跨國犯罪。然我國並非聯合國會員國，無法加入聯合國的各項公約，在偵辦跨國犯罪欲取得相關國家司法協助時，復因政治因素阻礙，往往無法取得適當之司法協助，企求與他國締結正式刑事司法互助條約或協定，更是難上加難。我國於 91 年 3 月與美國簽署「臺美刑事司法互助協定」，透過法務部彼此提供有關追訴、犯罪防制及相關刑事程序之相互協助。然而，於刑事案件偵查階段，相關資訊之取得有其時效性，透過法務部運用司法互助管道交換資訊有時緩不濟急。本案偵辦期間即與美國證管會人員以電話及電子郵件方式相互交換資訊，該等往來不僅能即時向對方提出需求，亦能馬上回覆查證結果，實有助於本案偵查階段取證之時效性，可供參酌。

## 伍、結語

現代證券市場的交易模式是以一個理性的投資人，基於企業所揭露真實、合理之公開資訊，作出證券投資之決定，投資人自負盈虧之前提必然是建立於其所獲得之企業資訊是真實的，或市場交易係立於公平之基礎。因此，企業應肩負起對證券市場公開其經營內容之義務，依法應揭露完整的、正確的與及時的資訊，主管機關亦設計種種防制及處罰機制，以防止企業揭露不實之財務資訊。然而，道高一尺魔高一丈，即使法令規範得再縝密，有心之人仍能思及法規漏洞或無視刑事責任，違背企業道德出具不實之財務報告以遂行其不法目的，造成投資人損失及證券交易市場的動盪。司法單位的介入，除清查財報不實背後所隱藏的不法行為，將從事違法行為之人繩之以法，並應協助投資人追回不法所得，使投資人重新建立對資本市場之信心，並期能藉此嚇阻犯罪，以達到預防犯罪之刑事司法目的。

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# 不法偽禁藥問題研究與偵辦實務

臺北市調查處

撰寫人：黃俊霖

## 壹、前言

「有病治病，無病強身」為國人對於服用營養保健食品之態度，由於民情因素，國人對於服用營養保健食品十分熱衷，究其目的無非是希望改善身體機能，使身體更加健康。根據統計，國人一年用在購買營養保健食品之開銷，高達新臺幣（下同）八百四十億餘元，顯示營養保健食品市場在國內民生消費版圖中佔有不容忽視的重要地位。然而卻有不肖業者为了提高產品功效，增加市場競爭力，而在其所販售之產品中違法摻入西藥或濃縮中藥成分，由於該等營養保健食品，均係以「食品」名義販售，民眾在不知情狀態下服用，往往因為不知該等藥物之特性及副作用，服用過量或任意混合服用，導致身體健康不但未因服用該等營養保健食品而有所改善，反而損害身體健康，據統計，國內民眾洗腎比率高居全球第一，究其原因即是因為臺灣人民習慣濫服藥品及營養保健食品，不肖業者雖從中牟取暴利，然而臺灣社會卻因此付出大量社會成本，並造成龐大的醫療資源浪費，值得國人重視與省思。

## 貳、不法偽禁藥之認定

### 一、偽藥、劣藥及禁藥之定義

#### （一）偽藥：藥事法第 20 條

本法所稱偽藥，係指藥品經稽查或檢驗有左列各款情形之一者：

- 一、未經核准，擅自製造者。
- 二、所含有效成分之名稱，與核准不符者。
- 三、將他人產品抽換或摻雜者。



四、塗改或更換有效期間之標示者。

### (二) 劣藥：藥事法第 21 條

本法所稱劣藥，係指核准之藥品經稽查或檢驗有左列情形之一者：

- 一、擅自添加非法定著色劑、防腐劑、香料、矯味劑及賦形劑者。
- 二、所含有效成分之質、量或強度，與核准不符者。
- 三、藥品中一部或全部含有污穢或異物者。
- 四、有顯明變色、混濁、沈澱、潮解或已腐化分解者。
- 五、主治效能與核准不符者。
- 六、超過有效期間或保存期限者。
- 七、因儲藏過久或儲藏方法不當而變質者。
- 八、裝入有害物質所製成之容器或使用回收容器者。

### (三) 禁藥：藥事法第 22 條

本法所稱禁藥，係指藥品有左列各款情形之一者：

- 一、經中央衛生主管機關明令公告禁止製造、調劑、輸入、輸出、販賣或陳列之毒害藥品。
- 二、未經核准擅自輸入之藥品。但旅客或隨交通工具服務人員攜帶自用藥品進口者，不在此限。

## 二、常見違反藥事法之偽禁藥態樣

### (一) 假藥

即不肖業者仿製知名藥廠之進口藥品，其藥品之外型、大小、顏色、商標、包裝等均完全仿製，市面上常見被仿冒之藥品主要以壯陽類藥品及減重類藥品為主，主要有威而鋼膜衣錠（Viagra Film-Coated Tablets）、犀利士膜衣錠（Cialis）、樂威壯膜衣錠（Levitra）、諾美婷膠囊（Reductil Capsules）、羅氏鮮膠囊（Xenical）等，其他如史蒂諾斯膜衣錠（Stilnox）、柔沛膜衣錠（Propecia F.C Tablets）、脈優錠（Norvasc Tablets）、曼秀雷敦軟膏等亦因使用者眾多，銷售量大、利潤高且



迭遭仿冒；另真品平行輸入者，若係未經核准而擅自輸入，除旅客或隨交通工具服務人員攜帶自用藥品進口者外，則應以禁藥論。

## (二) 食品及健康食品等含西藥或濃縮中藥成分

保健食品泛指業者宣稱具有調節特殊生理機能，可發揮保健功效之食品，相關名稱包括：機能性食品、功能食品、膳食補充品、健康補助食品、營養保健食品等。由於市面上保健食品品牌成千上萬，種類琳瑯滿目，目前此類產品多數均以「食品」名義向衛生署申請核可，由於衛生署對「食品」僅做書面形式審查，標準較為寬鬆，不若「健康食品」之查驗，須提出具有安全及保健功效之科學實驗證據，且通過衛生署之查驗登記，因此造成不肖業者往往將其含西藥成分之產品循此途徑，規避藥品及健康食品須經嚴密審查及耗費較長審核期間之規範販售。另又由於該等產品均標榜其為食品，且對產品功效誇大不實，使一般民眾因急於求效而喪失戒心，認為該等產品中不致含中、西藥成分，亦不會產生副作用，因而導致服用過量而傷肝敗腎。常見摻入之西藥成分有：Sibutramine（諾美婷類緣物）、Sildenafil（威而鋼類緣物）、Desmethylsibutramine（減肥類）、Phenolphthalein（瀉劑）等成分。

## (三) 中藥含西藥成分

藥品因其起源，演進過程不同及中西醫醫理及用藥理論之不同，致有中西醫之別，若論其成效，一般認為調製劑中藥效能較西藥緩和，然有不肖業者為求速效，於所調製劑之中藥中摻入西藥成分，然因調製劑中藥所使用之藥材種類繁多，即便是單一藥材，其本身成分亦相當複雜，復以業者對使用之西藥劑量及藥物間相加相減作用不甚瞭解，更無法知悉其產品混加後將產生何種藥理作用及影響，不知情消費者在長期服用下，將更加危害健康。常見摻入之西藥成分有：Acetaminophen（解熱鎮痛劑）、Hydrochlorothiazide（利尿劑）、Indomethacin（消炎鎮痛劑）等成分。另外，若中藥食品中含有「成藥及固有成方製劑管理辦法」所規定之固有成方製劑之成分者，亦以偽藥論。

## (四) 化粧品含西藥成分

依據化粧品衛生管理條例之規定，製造、輸入含有醫療成分之化粧品，應向





衛生署申請查驗，經核可後始得製造或輸入。因此所有含藥之化妝品，均需經過主管機關審核，凡化粧品含有西藥成分卻未經主管機關核可並發予許可證者，以偽藥論。國內常有不肖醫療業者委託化粧品工廠生產未經查驗核可之化粧品及乳膏供病患使用，藉以牟求暴利，常見有 Clindamycin Hydrochloride（抗生素）等成分。化粧品含藥，如所含西藥成分非屬衛生署所頒訂「含藥化粧品基準」內之成分者，則屬偽藥；如所含西藥成分係「含藥化粧品基準」內之成分者，其未依規定申請向主管機關查驗許可者，應屬未經查驗許可之含藥化粧品，應依化粧品衛生管理條例論處。

### （五）過期藥品變造製造批號及製造日期

即指原本合法輸入或製造之藥品，因保存期限將屆，不肖業者遂擅自改換該等藥品之外包裝，並更改產品保存期限後再行重新上架販賣，有此情形則該等遭竄改保存期限之藥品依藥事法第 20 條第 1 項第 4 款即為偽藥，應依同法第 82 條第 1 項論處。

## 參、常見偽禁藥犯罪類型

### 一、相關法令依據

#### （一）藥事法

##### 1. 第 82 條

製造或輸入偽藥或禁藥者，處十年以下有期徒刑，得併科新臺幣一千萬元以下罰金。

犯前項之罪，因而致人於死者，處無期徒刑或十年以上有期徒刑，致重傷者，處七年以上有期徒刑。

因過失犯第一項之罪者，處三年以下有期徒刑、拘役或科新臺幣五十萬元以下罰金。

第一項之未遂犯罰之。

##### 2. 第 83 條

明知為偽藥或禁藥，而販賣、供應、調劑、運送、寄藏、牙保、轉讓或意圖販賣而陳列者，處七年以下有期徒刑，得併科新臺幣五百萬元以下罰金。

犯前項之罪，因而致人於死者，處七年以上有期徒刑，致重傷者，處三年以上十二年以下有期徒刑。

因過失犯第一項之罪者，處二年以下有期徒刑、拘役或科新臺幣三十萬元以下罰金。

第一項之未遂犯罰之。

### 3. 第 85 條

製造或輸入第二十一條第一款之劣藥或第二十三條第一款、第二款之不良醫療器材者，處一年以下有期徒刑或拘役，得併科新臺幣三萬元以下罰金。

因過失犯前項之罪或明知為前項之劣藥或不良醫療器材，而販賣、供應、調劑、運送、寄藏、牙保、轉讓或意圖販賣而陳列者，處六月以下有期徒刑或拘役，得併科新臺幣一萬元以下罰金。

因過失而販賣、供應、調劑、運送、寄藏、牙保、轉讓或意圖販賣而陳列第一項之劣藥或不良醫療器材者，處拘役或新臺幣一萬元以下罰金。

## (二) 食品衛生管理法

### 1. 第 11 條第 1 項第 7 款

食品或食品添加物有下列情形之一者，不得製造、加工、調配、包裝、運送、貯存、販賣、輸入、輸出、作為贈品或公開陳列：

一、變質或腐敗。

二～六 ………。

七、攪偽或假冒。

### 2. 第 31 條第 1 款

有下列行為之一者，處新臺幣六萬元以上三十萬元以下罰鍰；一年內再次違反者，並得廢止其營業或工廠登記證照：





一、違反第十一條第一項第一款至第七款或第十五條規定。

### 3. 第 34 條

有第三十一條至前條行為，致危害人體健康者，處三年以下有期徒刑、拘役或科或併科新臺幣十八萬元以上九十萬元以下罰金。

法人之代表人、法人或自然人之代理人、受僱人或其他從業人員，因執行業務犯前項之罪者，除處罰其行為人外，對該法人或自然人科以前項之罰金。

因過失犯第一項之罪者，處六個月以下有期徒刑、拘役或科新臺幣十萬元以下罰金。

## (三)健康食品管理法

### 1. 第 6 條第 1 項

食品非依本法之規定，不得標示或廣告為健康食品。

食品標示或廣告提供特殊營養素或具有特定保健功效者，應依本法之規定辦理之。

### 2. 第 12 條第 1 款、第 5 款

健康食品或其原料有下列情形之一者，不得製造、調配、加工、販賣、儲存、輸入、輸出、贈與或公開陳列：

一、變質或腐敗者。

二～四 ………。

五、攙偽、假冒者。

### 3. 第 21 條

未經核准擅自製造或輸入健康食品或違反第六條第一項規定者，處三年以下有期徒刑，得併科新臺幣一百萬元以下罰金。

明知為前項之食品而販賣、供應、運送、寄藏、牙保、轉讓、標示、廣告或意圖販賣而陳列者，依前項規定處罰之。

### 4. 第 22 條

違反第十二條之規定者，處新臺幣六萬元以上三十萬元以下罰鍰。

前項行為一年內再違反者，處新臺幣九萬元以上九十萬元以下罰



緩，並得廢止其營業或工廠登記證照。

第一項行為致危害人體健康者，處三年以下有期徒刑、拘役或科或併科新臺幣一百萬元以下罰金，並得廢止其營業或工廠登記證照。

## (四) 化粧品衛生管理條例

### 1. 第 7 條第 1 項

輸入化粧品含有醫療或毒劇藥品者，應提出載有原料名稱、成分、色素名稱及其用途之申請書，連同標籤、仿單、樣品、包裝、容器、化驗報告書及有關證件，並繳納證書費、查驗費，申請中央衛生主管機關查驗；經核准並發給許可證後，始得輸入。

### 2. 第 23 條第 1 項

化粧品或化粧品色素足以損害人體健康者，中央、直轄市或縣（市）衛生主管機關應禁止其輸入、製造、販賣、供應或意圖販賣、供應而陳列；其已核准或備查者，並公告註銷其許可或備查證件。

### 3. 第 27 條第 1 項

違反第七條第一項、第八條第一項、第十一條、第十五條第一項、第十六條第一項、第十七條第一項、第十八條第一項、或第二十三條第一項禁止規定之一者，處一年以下有期徒刑、拘役或科或併科新臺幣十五萬元以下罰金；其妨害衛生之物品沒收銷燬之。

## 二、犯罪類型

### (一) 製造、輸入

#### 1. 國外進口原料並在臺產製

不肖原料藥進口藥商利用其藥商資格進口西藥原料，復將該等原料販售予未具藥廠資格之生技公司，該等生技公司在其產品中摻入如 Sibutramine（諾美婷類緣物）及 Sildenafil（威而鋼類緣物）等西藥成分後，自行加工或送交予專業包裝打錠之工廠，製成各式偽藥、健康食品或保健食品銷售予社會大眾。



## 2. 國外進口成品來臺分裝

不肖進口藥商結合海外業者，在大陸地區及東南亞等地設立工廠，將假藥或含西藥成分之健康食品或保健食品，以「食品」名義進口來臺，利用主管機關對於「食品」類產品僅作書面審查，在該等產品整批進口來臺後，交予專業包裝工廠進行裝填及包裝，再製成各種假藥、健康食品或保健食品販售。

## 3. 部分進口成品來臺，部分在臺生產

亦有不肖進口藥商，僅進口部分真品，但卻在臺另委託不法製藥工廠，大量製造仿真品之偽藥，混雜後販售予下游廠商；或與海外業者勾結，為降低營運成本，僅進口部分產品來臺，在臺另行委託工廠大量製造同規格之產品，再分別交由專業包裝工廠進行裝填及包裝，製成各種健康或保健食品販售。

# (二) 販售管道

## 1. 藥局、健康食品專賣店等傳統實體通路

傳統藥局之銷售通路，目前已成為各不肖業者委託銷售健康或保健食品之重要管道，由於該等健康或保健產品均係以食品名義販售，且藥局所販賣之產品種類及品項十分繁多，藥局負責人常因摻有西藥成分之健康或保健食品之利潤較高，故鋌而走險，協助不肖廠商銷售，由於藥局藥師係屬專業藥事人員，渠等對於產品之推銷，對於一般社會大眾甚具說服力，因此對於藥局藥師協助不肖廠商銷售含有西藥成分之健康或保健食品等偽藥，應課以較重之注意義務責任。另外如威而鋼、犀力士等壯陽類偽藥，亦常有透過情趣商店等實體通路銷售之情形。

## 2. 地下電臺廣告

臺灣地下電臺氾濫，各地下電臺業者為弭平開銷，維持電臺收益，故每每以販售各種健康或保健食品為重要收入來源，其中尤以保肝、固腎、壯陽等食品為多。由於電臺業者往往不具藥商資格，卻對於產品療效不斷吹噓誇大，甚至有聽眾來電訴說症狀後，以醫師自居，建



議選擇產品服用，恐亦有違反醫師法之虞。

### 3. 電視廣告

有不肖業者透過地方電視臺頻道之節目空檔，以廣告方式行銷產品，其中尤以銷售含壯陽藥成分之健康或保健食品比例居多；此外，近年來亦有不肖業者利用有線電視臺購物頻道大舉廣告，販售含有西藥成分之減重食品，吸引有心減重之消費者購買。

### 4. 網路銷售

近年來透過網際網路購物者急速增加，使各大傳統藥局也紛紛自行架設網站開設網路藥局，或透過購物拍賣平臺，進行販售健康食品之業務，藉以提高藥局之知名度及業務，所販售之產品則以含西藥成分之減重食品最為常見。

### 5. 多層次傳銷

多層次傳銷向為臺灣社會十分流行之產品銷售管道，亦有不肖業者透過多層次傳銷管道，大量販售含西藥成分之化粧品、健康食品或減重食品等產品，由於多層次傳銷具有銷售管道隱密性高之特性，因此透過該等管道銷售含有偽禁藥品或西藥成分之保健食品，往往較難察覺所傳銷之產品究竟有無違法。

### 6. 醫療院所

國內各醫療院所之藥品採購，通常均有專業人士辦理，然而醫師對於藥品之引進與否，實際上有相當影響力，因此有不肖業者即與該等醫生勾結，引進未經主管機關核准製造之偽藥至醫院等場所使用，此情形通常以皮膚科類用藥較為多見。

### 7. 夜市及傳統市場等流動攤販

傳統市場及夜市等，係國人日常生活中經常前往之場所，由於該等場所聚集之攤商，具有流動之不固定性，因此即有不肖商人利用該等場所，以低價販賣仿冒藥品（如：曼秀雷敦）或其他宣稱療效之各種中西偽禁藥品或食品，其中尤以標示不明之外用藥品為大宗。此類街頭叫賣之不肖攤商，遊走於全臺各大市場及夜市，由於具有高流動性，因此往往成為查緝不法藥物之死角。





## 肆、偽禁藥偵辦實務

### 一、睿○公司涉嫌違反藥事法案（原料由大陸地區輸入，臺灣製造，地下電臺販賣）

#### （一）案情概述

衛生署聯合稽查小組於 97 年間抽驗睿○興業有限公司（下稱：睿○公司）所製造之「海豹鞭一○○膠囊」食品，經檢驗該食品中含有 Sildenafil（威而鋼類緣物）等西藥成分。查證後發現，該食品係由紫○○企業社代理，並透過蔡○○所經營之地下電臺等管道販售。睿○公司雖於 95 年 8 月間即已歇業，惟案涉藥品卻於 96 年後仍持續在市面上販賣銷售，循線追查發現，經銷該藥品之「紫○○企業社」，其負責人蔡○○同時係北部地區知名地下電臺負責人，渠為維持地下電臺之日常開銷與收益，遂於 93 年起陸續向自稱中醫師之鍾○○自三○○藥業有限公司戴○○訂購含西藥成分 Sildenafil 之偽藥原料粉末，復交由不知情之爵○實業有限公司（下稱：爵○公司）裝填、打錠，並製成「馬○膠囊食品」、「○○興陽食品膠囊」等成分相同但名稱不同之產品，總計數量共 5 萬 5 千顆，鍾○○為躲避司法及衛生機關查緝，更偽刻睿○公司之公司大小章，並以睿○公司名義印製產品標籤，再以每顆新臺幣（下同）13 元到 20 元等不等價格售予蔡○○，蔡員再自行將產品外包裝更改為「漢方御用聖品海豹鞭 三宮六院 七十二妃 - ○○膠囊」、「○○海豹鞭」等形式，透過渠所經營之地下電臺向不特定之社會大眾販售，賺取每顆 280 元至 330 元以上不等之高額利潤，戴○○、鍾○○等涉嫌製造、販賣偽藥，蔡○○等則涉嫌販賣偽藥業於 98 年 8 月 4 日遭臺灣士林地方法院檢察署起訴在案。

#### （二）本案犯罪態樣與查緝特點

本案係屬典型由大陸地區進口西藥類緣物原料，再交由臺灣業者混合、裝填、打錠，包裝並製成成品後，復透過地下電臺等管道銷售予社會大眾。由於不肖業

者鍾○○等人，在產品之外包裝冒用睿○公司之名義，因此本案在查緝時，即須自下游地下電臺，同時亦係涉案偽藥大盤經銷商處著手，再以逕行搜索等方式立即循線追查出真正進行裝填、打錠之中游工廠，及最上游之原料供應商，才能將全案偵破。

## 二、德○公司涉嫌違反藥事法案（成品由國外輸入，國內各醫療院所使用）

### （一）案情概述

「德○貿易有限公司」（下稱：德○公司）之負責人巫○○明知其自德國輸入之「惠○○靜脈注射液」，經行政院衛生署規範係屬藥品，未經核准不得擅自輸入販售，且為處方用藥，需由醫師處方始得使用。然巫員竟基於牟取不法利益之犯意，無視該藥品之許可證將於 93 年 6 月 24 日到期，藥品之保存期限亦僅有 5 年之事實，仍陸續於 93 年 2 月至 6 月間輸入涉案藥品共計 66 萬 5,280 劑，巫員雖明知許可證到期之藥品，須經衛生主管機關重行驗章後始得販售。德○公司亦於 94 年 10 月向主管機關臺北市政府衛生局申請驗章，然經驗章合格之商品數量僅 2 萬劑，卻以該等驗章合格之藥品作為掩護，於 93 年 7 月至 98 年 1 月間，先後將其餘未驗章完成之「惠○○靜脈注射液」共 59 萬 4,580 劑，以變造上述藥品之製造日期、保存期限及批號之方式，重新印製新盒包裝，再售予國內各大醫療院所，詐取不法暴利共計 2,064 萬 3,770 元。另外德○公司亦明知該公司所輸入之「瀘○○膠囊」許可證有效期限早已於 92 年 5 月 29 日到期，亦未申請展延或驗章，卻仍陸續於 94 年 12 月至 97 年 12 月期間，輸入「瀘○○膠囊」共計約一百零七萬五千顆，巫員等變造產品批號及製造日期之行為，並售予國內各醫療院所及藥局涉有製造偽藥情事，業於 99 年 2 月 23 日經臺灣臺北地方法院檢察署起訴在案。

### （二）本案犯罪態樣與查緝特點

本案係屬成品完全由國外進口，再販售予國內各醫療院所，由於德○公司本





即係國內合法藥品進口商，惟巫員等為避免公司虧損，並賺取差價，致有變造產品批號及製造日期之行為，故本案在查緝時，遂分別自該公司產品倉庫查扣所有庫存涉案偽藥，並協請主管機關人員協助比對現有庫存藥品之許可證期限及其他產品之包裝是否亦有類似情形，同時深入瞭解醫事機關之採購人員是否有人謀不臧情事。

### 三、仁○公司涉嫌違反藥事法案（原料自大陸地區輸入，臺灣製造，電視臺廣告販售）

#### （一）案情概述

「仁○生物製藥科技股份有限公司」（下稱：仁○公司）之實際負責人賴○○，明知申請登記為食品之健康食品，其成分不得含有西藥，竟基於牟取不法利益之犯意，為增加所販賣壯陽類食品之功效，擅自於 94 年 7 月至 98 年 3 月間，在其所販賣之「○○活力強」、「○○金久久」、「○○101」及「○○男人的寶」等商品中，添加西藥成分 Hydroxythiohomosildenafil、Hydroxyhomosildenafil 及 Sildenafil 等，數量總計 64 萬 2,733 錠，並以每錠約四十元之代價銷售予○○仙山實業股份有限公司（下稱：○○仙山公司）莊○○等下游廠商，賺取不法利益共計 2,570 萬 9,320 元。復由○○仙山公司莊○○等將涉案偽藥利用其所經營之○○仙山電視臺，每日於深夜時段以電視廣告推銷涉案商品「○○活力強」，並以每盒 10 錠，單盒 3,000 元之高價銷售予不特定之社會大眾並有將涉案偽藥批售予南部地區地下電臺之情事，該公司自 96 年底開始銷售「○○活力強」商品，共計獲得不法利益約三百餘萬元。賴員涉嫌製造及販售偽藥之行為，以及莊員涉嫌販賣偽藥之行為，業於 98 年 12 月 2 日遭臺灣桃園地方法院檢察署起訴在案。

#### （二）本案犯罪態樣與查緝特點

本案係屬由大陸地區進口西藥類緣物原料，再交由賴○○所經營合法藥廠予以混合、裝填、打錠，包裝為成品後，透過○○仙山電視臺及南部地下電臺等管道銷售予社會大眾。因此本案在查緝時，透過通訊監察等科技蒐證，掌握不法偽



藥集團之藥品製造工廠、囤貨倉庫及銷售鋪貨地點等處所，再以同步執行方式搜索仁○藥廠及○○仙山電視臺等處所，將賴○○及莊○○等不法集團一網打盡。

## 四、三○興公司涉嫌違反藥事法案（原料自國外輸入，臺灣製造，健康食品專賣店等實體通路販售）

### （一）案情概述

三○興藥業有限公司（下稱：三○興公司）負責人戴○○，長期經營藥品原料販賣及藥品製造與保健食品之進口銷售等業務，明知銀杏葉萃取物為藥品，依法不得摻入健康食品中對外販售，然戴員卻基於製造、販賣偽藥牟利之犯意，於92年至98年間，先後自日本等地進口大量內含銀杏葉萃取物成分之「白果粉」粉末，並持續以上述原料製造案涉「藍○素」、「姬○○軟膠囊」、「○果錠」、「○○菌軟膠囊」、「○○菌」、「○○藍軟膠囊」、「○○素軟膠囊」及「○○抽取物膠囊」等偽藥，假健康食品之名義批售予下游健康食品專賣店，再轉售予不知情之社會大眾。經依法搜索後，查獲含有銀杏葉萃取物成分之偽藥共計90萬5,190顆、原料「白果粉」計85公斤（約可製作偽藥一百七十萬顆），市價總計約四千餘萬元，全案已於99年5月移送臺灣板橋地方法院檢察署偵辦。

### （二）本案犯罪態樣與查緝特點

本案係由三○興公司戴○○等先自日本等地進口含銀杏葉萃取物成分之西藥原料白果粉後，再交由專業加工廠予以混合、裝填、打錠，復由三○興公司自行包裝為成品，透過健康食品專賣店等銷售管道銷售。由於三○興公司本身即係一小型加工廠，復以該公司生產之產品品項及名稱眾多，故本案在查緝時，即將重點置於辨別三○興公司所有生產之產品中，有無違法摻入銀杏葉萃取物，迅予查緝偵辦。



## 五、晉○公司涉嫌違反藥事法案（自國外輸入成品，在臺分裝，連鎖藥局等實體通路及網路販售）

### （一）案情概述

雄○有限公司（下稱：雄○公司）簡○○等人，於民國 77 年起即從事營養保健食品之輸入及販賣等業務，經營該等業務長達二十餘年，渠等雖熟知營養保健食品中不得含有西藥成分之規定，亦明知「Sibutramine」係諾美婷類緣物，「Sildenafil」為威而鋼類緣物，與「Phenolphthalein（瀉劑）」同屬西藥成分，依法不得摻入任何食品中對外販售。然簡○○為提高該公司產品之市場競爭力，竟基於輸入及販賣偽藥牟利之故意，陸續向美國公司進口「Smart xxx Teens xxxx」及「xxx Teens xxxx」等內含「Sibutramine」及「Phenolphthalein」之產品，及進口「扶○膠囊」及「○○強扶○膠囊」等內含「Sildenafil」之產品；並於 98 年 4 月間與李○○合作成立以銷售減重食品為主要業務之佳○生技有限公司（下稱：佳○公司），成為產品總經銷商，將前述「Smart xxx Teens xxxx」及「xxx Teens xxxx」等產品交由翔○生技有限公司（下稱：翔○公司）、汶○生物科技有限公司（下稱：汶○公司）及康○藥品企業股份有限公司（下稱：康○公司）等專業包裝公司包裝打錠，製成「○○美妙纖姿舒膠囊」、「○○素 S 膠囊」、「優○○膠囊」、「纖○膠囊」、及「○○纖膠囊」等產品販售予下游之晉○公司，復由晉○公司透過微○、○墘等連鎖藥局及○人、○○堂等地方藥局之傳統行銷通路及雅虎奇摩拍賣、露天拍賣及 PCHOME 網路商店街等網路銷售平臺等新興電子商務通路，轉售予不特定之社會大眾。本案於 99 年 4 月 27 日會同相關單位執行同步搜索，現場查扣含有「Sibutramine」及「Phenolphthalein」成分之減重類偽藥、含「Sildenafil」成分之壯陽類偽藥及含「銀杏葉萃取物」成分之偽藥共計 17 萬 4,652 顆，總計合市值約一千七百餘萬元，本案業於 99 年 7 月移送臺灣高雄地方法院檢察署偵辦。



## (二) 本案犯罪態樣與查緝特點

本案為雄○公司訂購偽藥成品自美國進口後，再交由指定之專業包裝工廠在臺進行分包裝作業，下游則透過傳統藥局、網際網路商城、個別網路拍賣賣家等管道行銷。因本案於搜索前，透過多次訪查，已先行掌握該公司上下游體系及分工脈絡，遂採同步執行方式依法搜索晉○公司、佳○公司、雄○公司、翔○公司及微○藥局、○墘藥局等處所，並以現行犯逮捕對外兜售涉案藥品之網路賣家徐○○等人，一舉破獲上、中、下游等輸入、製造及銷售管道。

## 六、雷○○等涉嫌違反藥事法案（原料自國外輸入，在臺製造分裝，以流動攤販形式販售）

### (一) 案情概述

雷○○、杜○○、陳○○等人於花蓮縣新城鄉開設永○企業，並定期駕駛廂型車赴高屏鄉下地區各村莊廟口或人群集聚之廣場擺攤販售「苦瓜丹」（含有 Chloramphenicol 氯黴素西藥成分）、「通血精」（含有 Diclofenac 雙氯芬酸西藥成分）及「苦瓜油」等偽藥，並以附贈洗衣粉等日用品方式招攬客戶。此外，陳○○本人亦從事接待遊覽車之業務，以每臺遊覽車 3000 元之代價吸引遊覽車司機將遊客載往渠所經營之「永○展示中心」購買上開偽藥，涉嫌違反藥事法。案經本局於 99 年 8 月 5 日會同高雄市政府衛生局、屏東縣政府衛生局、花蓮縣政府衛生局等單位，同步搜索高雄市、屏東縣及花蓮縣偽藥工廠及倉庫，查獲「阿公店金苦瓜粉」（俗稱「苦瓜丹」）、「聖秘治痛膠囊」（俗稱「通血丹」或「通血精」）及「聖秘面達艷軟膏」（俗稱「苦瓜油」）等偽藥 60 餘萬粒、半成品藥膏 3 桶、藥品包裝盒及膠囊分裝機等製造工具以及原料數批，並約談製造及販售上揭偽藥之雷○○、陳○○等 6 人到案，並於 99 年 11 月移送臺灣高雄地方法院檢察署偵辦。





## (二) 本案犯罪態樣與查緝特點

本案為永○商行陳○○等人將偽藥原料委託工廠高雄市「國○○○山農產品加工廠」負責人林○○，林○○依陳○○給予之配方，每月至少製作 10 萬粒「苦瓜丹」膠囊等偽藥，復將該等偽藥以約 3 折之價格批售予雷○○、杜○○等下游，雷、杜等人再駕駛廂型車赴高屏鄉下地區各村莊廟口或人群集聚之廣場擺攤販售。

由於本案雷○○等人係以擺設流動攤販形式販售偽藥，蒐證不易，因此遂以實施通訊監察及行動蒐證兩種方式蒐集相關犯罪事證，並以同步執行方式依法對雷○○偽藥集團位於高雄市、屏東縣及花蓮縣之偽藥工廠及倉庫實施搜索，一舉破獲偽藥集團之產銷管道及囤貨倉庫。

## 伍、發現問題與建議

### 一、發現問題

#### (一) 犯罪黑數大，再犯率高

雖依據藥事法之規定，製造、輸入偽藥者屬 10 年以下有期徒刑之重罪，其刑責頗重。然而實際上由於製造或輸入偽藥，其對社會大眾及國民健康所造成之影響，常須經過長時間之累積，且由於臺灣民情習慣服用各種健康食品，受害者常有健康受損而不自知的情形，加以時間既長，交互影響之因素增加，偽藥對人體之損害常因欠缺直接因果關係而屢受質疑，故該等犯罪之受害人雖多，但卻未如其他犯罪，有明確且特定之受害人出面指認，因此法院在審判時，有量刑從輕之現象，惟因製造輸入及販賣偽藥之利潤驚人，為爭食 1 年 840 億元之健康食品市場，業者莫不一再以身試法，且亦不斷精進其犯罪技巧，使得藥事犯罪，並未因司法調查機關之偵辦而減緩，反而在近幾年間急速增長。

#### (二) 產製分工，規避刑責

近來迭有案例顯示，不肖業者於數度遭司法調查機關偵辦後，改以分包方式

經營，不肖業者不再自行購買機具製造偽禁藥品，而改以分包方式，委託原料商引進藥品原料，再委託專業裝填、打錠、包裝之食品加工廠協助完成藥品之製片及密封作業，最後再交由包裝業者協助包裝，復運回進行產品銷售。此做法使不肖業者不但大幅降低製藥及囤貨成本及風險，且渠等委託不知情之食品加工業者加工，亦意圖藉此將製造偽藥之責任轉嫁予該等食品加工業者，並將其原料、半成品及成品分散存放，以降低被司法調查機關查緝之風險。

### (三) 對於民間及外國等非官方檢驗報告效力之採認

不肖業者為取信於下游通路之藥局藥師，並作為日後遭司法調查機關查緝時抗辯之理由，渠等常自行將產品送交民間之檢驗機關檢驗，以證明渠等產品中未含有西藥成分。然而事實上，由於不肖業者係以：（1）將相同產品包裝，但成分內容物略有不同之產品送驗；（2）僅指定民間檢驗業者檢驗部分成分，但卻略過真正含有該西藥成分之項目不檢驗，以達到其魚目混珠，欺騙下游藥局藥師、消費者及司法調查機關之目的。

### (四) 對於爭議成分之認定——以銀杏葉萃取物成分為例

由於國情不同，世界各國對於藥品之認定亦有不同界定，因此即有可能產生某藥品成分在國外可合法作為食品食用，然而在臺灣卻係以西藥成分管理之情形，其中「銀杏葉萃取物」成分即為一顯例。按銀杏葉萃取物成分在日本及歐洲等地，依據當地法令，係可作為為食品食用，主要用以刺激末梢神經及增加記憶力，但依據衛生署所頒訂之「可供食品使用原料彙整一覽表」及「中華藥典」等文獻，銀杏葉萃取物因有抗凝血作用，故歸類屬西藥成分，因此屢屢發生生技業者遭查獲其在健康食品中摻入「銀杏葉萃取物」成分，因而涉及製造或輸入偽藥之情形，生技業者也常以國外並未明確區分「銀杏果（即白果）」與「銀杏葉萃取物」等成分，才會在其所進口之「銀杏果」粉末中檢驗出「銀杏葉萃取物」成分，作為抗辯「渠等並無製造偽藥之故意」等言辭。

### (五) 類緣物之界定仍有爭議

西藥之「類緣物」(Analogue)，係指化學主結構之骨架與某西藥成分相同，





僅於化學結構的側鏈作些微改變，其分子主結構與該藥品極類似，因目前尚無藥典或公定書之命名記載，所以暫時統稱為該等成分為「類緣物」，依性質可分類為：結構類緣物（Structural Analogue），功能性類緣物（Functional Analogue），受體型類緣物（Substrate Analogue），過渡狀態型類緣物（Transition State Analogue）。由於類緣物之化學結構與原化合物之成分不同，應被視為另一單獨之化合物，因而如欲作為藥物使用，必須再通過嚴謹之動物試驗及人體試驗等評估程序。

由於目前對類緣物之認知及界定範圍尚有爭議，不但造成執法及審判機關認定上之困擾，更使不肖業者有恃無恐，大量製造牟取不法暴利。

### **(六) 檢驗機構檢驗之能量不足**

自行政院衛生署藥物食品檢驗局併入並改制為食品藥物管理局後，已縮編為「研究檢驗組」，負責檢驗各司法調查機關送驗藥品之能量大幅縮減，加上法院在審理相關案件時，對於偽藥及營養保健食品是否摻有西藥之認定更趨嚴格，往往造成同一案件同一標的，有由司法調查機關、檢察署及法院等重複送驗之情形，檢驗機關編制緊縮造成檢驗能量不足，對於相同標的重複檢驗則造成檢驗資源的浪費，使檢驗速度陷入牛步化，司法調查機關往往因此錯失偵辦良機。

## **二、改進建議**

### **(一) 正視偽禁藥氾濫問題，建議對於累犯量刑從重**

由於國人特有喜愛「吃補強身」之民族性，使偽藥及營養保健食品之市場需求歷久不衰，銷售該等產品之利潤驚人，加上製造、販賣偽藥之罪刑在實務上量刑均從輕，使得不肖業者甘願以身試法，一犯再犯，由於藥事法犯罪之法定刑期已較一般刑事犯罪為重，故建議往後法院能在量刑時，考量不肖業者之犯罪情節，對於累犯者予以從重量刑。

### **(二) 以行政裁罰提升加工廠商之應注意義務及責任，共同把關**

新型態之藥事法犯罪已漸走向專業化分工，食品裝填及打錠等加工業者有愈



來愈高之機率接受不肖業者委託，在此情形下如未能對於該等食品加工業者予以約束，提高渠等對於協助製造偽藥之注意義務責任，日後偽藥之產銷體系走向專業分工恐成為難以遏止之趨勢，且由於加工業者僅單純接受不肖生技業者委託包裝打錠，不知受委託裝填之內容物為何，故而沒有實施或幫助犯罪之故意，為防止不肖業者利用加工及包裝業者成為其製造偽藥工廠之一部，故建請主管機關提高食品加工業者接受生技業者委託時之注意義務責任，並以行政裁罰防止其怠惰行為。

### **(三) 建立國際合作機制，共同防堵偽禁藥**

由於偽藥以及含西藥成分之營養保健食品現已漸有國際化產銷之趨勢，甚至有不法國人在海外設立工廠再將偽藥傾銷回臺，亦有業者抗辯海外原廠之成分在海外係屬合法並提出海外檢驗報告，然而目前並未有相關機制可取得外國衛生機關之認證或協助。希冀主管機關衛生署可與國外衛生主管機關建立合作管道及互信機制，以因應未來藥事犯罪走向國際化之潮流。

### **(四) 明確規範類緣物之定義及其認定方式**

建議將「類緣物」乙詞明確訂入藥事法第 6 條中規範，藉由明文界定類緣物定義之方式，將類緣物明文列為藥品管理，以消弭類緣物在藥事法中定位不明之爭議。另由中央主管機關以列舉公告之方式，定期公告已知類緣物之名稱、種類及認定標準，並與民間檢驗機構分享標準品更新資訊，使民間檢驗機關未來亦能掌握類緣物認定之最新相關訊息。

### **(五) 充實檢驗機構人力，並避免同案重複檢驗**

由於國內民營檢驗業者檢驗之公信力仍令人存疑，建議充實檢驗人力，並成立單一窗口，專責與各司法調查機關、檢察署與法院聯繫協調，避免發生一案相同標的重複送驗之情形。如法院對於同一標的有重複檢驗之必要時，則可交由本局科學鑑識處等公正機關辦理。



## 陸、結語

美國公共利益藥品中心總裁 Peter J. Pitts 認為：「偽禁藥問題係為一種危害健康的恐怖活動。」事實上，偽禁藥問題並非僅僅發生在臺灣，根據世界衛生組織調查發現，全球販售之藥品有 10% 是偽劣藥，其中開發中國家更是高達 25% 以上，亦即每 4 顆藥品中即有 1 顆屬於偽藥，每年製造、販賣偽藥之不法所得高達美金數百億元。偽劣藥在已開發或醫療水準較高之國家係以販售減肥、壯陽、治禿等類藥品居多；然而在開發中國家卻常係當地治療及維持生命之第一線用藥。偽劣藥之氾濫問題，如今已跨越國界走向「無疆界犯罪」，成為「偽藥產銷全球化」後之共同問題，帶給世界各國衛生安全及司法調查機關空前考驗。臺灣人民本於民族習性，喜好服用各種營養保健食品，每年在各種營養保健食品上之商機鉅大，利潤驚人，導致不肖業者前仆後繼，由於藥事犯罪之型態日新月異，不肖業者不斷精進其犯罪技巧，使得藥事犯罪之偵辦日漸艱難，希冀透過些許案件之偵辦經驗，並整理藥事犯罪目前所面臨之困境提供參考，期能透過行政、立法、司法三方面相互配合，澈底解決偽劣藥危害國人身體健康之問題。

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- 九、臺灣士林地方法院檢察署偵辦「睿○公司涉嫌違反藥事法案」起訴書。
- 十、臺灣臺北地方法院檢察署偵辦「德○公司涉嫌違反藥事法案」起訴書。
- 十一、臺灣桃園地方法院檢察署偵辦「仁○公司涉嫌違反藥事法案」起訴書。
- 十二、行政院衛生署 99 年 8 月 17 日署授食字第 0991408405 號函。







# 6 重要紀事

Part Six: Chronicle



## 99 年重要紀事

日 期	事 略
99.01.05	臺南縣站偵辦莊○○等詐領莫拉克颱風房屋淹水救助金，涉嫌詐欺案。
99.01.06	航業處偵辦權○企業公司郭○○私運「海綿寶寶」、「CHANEL N° 5」等仿冒品計 1,800 件，涉嫌違反商標法。
99.01.11	南機站偵辦曾○○、陳○○等涉嫌電話恐嚇詐欺案。
99.01.12	帛琉共和國駐臺代辦馬文 (Mr. Marvin) 來局拜會，就合作打擊跨國犯罪事宜交換意見。
99.01.13	高雄市處偵辦陳○○、林○○集團涉嫌電話恐嚇詐欺案。
99.01.13	高雄市處偵辦高○科技大學前董事長余○○等人侵吞以校務經費購買之百貨禮券，涉嫌背信案。
99.01.20	嘉義縣站偵辦益○公司葉○○未經許可製造販售「美○果」農藥 4,125 公斤予農藥商，涉嫌違反農藥管理法案。
99.01.20	臺南縣站偵辦吳○○涉嫌電話恐嚇詐欺案件。
99.01.20	屏東縣站偵辦周○○、蔡○○等涉嫌走私槍械案。
99.01.21	行政院金融監督管理委員會證券期貨局舉辦「不動產證券化商品」專題演講，本局同仁 6 人與會。
99.01.22	臺北市處偵辦皇○投資公司董事長江○○等挪用該公司資金 2 億 2,961 萬餘元，涉嫌侵占等案。
99.01.25	臺中縣站偵辦許○○等集團涉嫌電話恐嚇詐欺案。
99.01.26	航業處偵辦林○○等涉嫌電話恐嚇詐欺案。



日 期	事 略
99.01.28	自大陸追緝貪瀆案通緝犯蔡○○返國歸案。
99.02.01	航業處偵辦絲○○企業公司陳○○等將大陸服飾偽掛「MADE IN TAIWAN」吊牌販售，涉嫌妨害農工商罪案。
99.02.02	嘉義縣站偵辦王○○透過電臺廣告販售含有 Acetaminophen 等西藥成分之偽禁藥，查扣 34.9 公斤，涉嫌違反藥事法。
99.02.03	桃園縣站偵辦陳○○涉嫌走私箭爐川麝香等保育類管制商品，涉嫌違反野生動物保育法案。
99.02.04	配合臺灣高等法院檢察署「打擊民生犯罪督導小組」會議「查緝利用廣播電臺、電視頻道銷售非法藥物、健康食品案件執行方案」決議，針對銷售非法藥物、健康食品之 21 家廠商進行同步偵辦。
99.02.04	臺北市處偵辦天○生化科技公司林○○等販售含「犀利士」及「威而鋼」等西藥成分之偽藥「神氣馬哥」膠囊 4 萬粒，涉嫌違反藥事法案
99.02.05	高雄市處偵辦李○○涉嫌電話恐嚇詐欺案。
99.02.08	雲林縣站偵辦寶○○食品公司李○○產銷摻有動物性成分之素食產品，涉嫌詐欺案。
99.02.09	臺北市處偵辦生○公司黃○○販售未經許可之「嫩白菁華霜」等產品，總銷售金額 1 億 2,127 萬餘元，涉嫌違反藥事法案。
99.02.10	屏東縣站偵辦炳○工程公司余○○以不實發票向銀行詐貸 9,800 萬元，涉嫌詐欺等案。
99.02.10	臺北市處偵辦弘○藥局章○○、愛○精品店吳○○等販售「犀利士」與「威而鋼」等偽藥，涉嫌違反藥事法等案。

日 期	事 略
99.02.10	桃園縣站偵辦鄭○○走私「射紋陸龜」、「豹龜」等保育類動物，涉嫌違反野生動物保育法案。
99.02.23	航業處偵辦薛○○涉嫌電話恐嚇詐欺案。
99.03.01	美國秘勤局駐香港分處副處長柯偉克 (Mr. Paul Quick) 應臺北地檢署邀請來臺，並攜美金公債樣本赴本局協助某偽造有價證券案鑑定工作。
99.03.02	法務部舉辦「企業誠信與倫理－以西門子公司經驗論企業反貪」專題演講，本局同仁 6 人與會。
99.03.02	臺北縣站偵辦王○○集團涉嫌電話恐嚇詐欺案。
99.03.03	臺中市站偵辦康○牙醫診所康○○以擴大診所規模及取得代理專利植牙設備等名義吸金 7,012 萬元，涉嫌詐欺案。
99.03.04	臺北市處偵辦裴○○等違法經營地下期貨，交易金額 3 億 8,300 萬餘元，涉嫌違反期貨交易法案。
99.03.06	自大陸追緝貪瀆案通緝犯白○○、羅○○返國歸案。
99.03.11	美國輝瑞大藥廠亞太總部處長大衛·史考特 (Mr. Scott Davis) 等 4 人來局拜會，感謝本局協助查緝威而鋼 (Viagra) 偽藥，並就合作打擊跨國偽藥案件交換意見。
99.03.11	臺南縣站偵辦王○○、趙○○涉嫌行使偽造國幣案。
99.03.17	嘉義市站偵辦劉○○、馬○○以不實票據向王○○等人詐騙 8,900 萬元，涉嫌詐欺案。
99.03.14	臺南市站偵辦百○○影視店及亞○影視店未經授權擅自重製販售「超級英雄」等電影光碟，涉嫌違反著作權法案。

日 期	事 略
99.3.18	行政院吳院長於行政院第 3187 次會議指示統合衛生、檢察、調查、警察及新聞主管機關整體力量，共同打擊不法藥物，責由張政務委員進福負責督導，並要求本局加強偵辦偽劣假藥案件。
99.03.18	臺北市處偵辦瑞○公司負責人王○○等涉嫌詐欺等案。
99.03.22	高雄市處偵辦黃○○等涉嫌電話恐嚇詐欺案。
99.03.22	高雄市處偵辦許○○等涉嫌電話恐嚇詐欺案。
99.03.22	行政院張政務委員進福召開第一次「加強取締偽劣假藥及非法廣播電臺」專案會議，並成立跨部會聯合小組，推動專案計畫。
99.03.23	臺北市處偵辦秦○○等涉嫌電話恐嚇詐欺案。
99.03.23	行政院金融監督管理委員會證券期貨局舉辦「專業英文導讀」專題演講，本局同仁 3 人與會。
99.03.25	臺北市處偵辦張○○等操縱赤○科技公司股價，涉嫌違反證券交易法案。
99.03.29   99.04.01	經濟犯罪防制處舉辦「法務部調查局財務金融專業課程－初級證照」第 6 期，參訓同仁 78 人。
99.04.01	配合行政院「加強取締偽劣假藥及非法廣播電臺」專案，對全省 23 家違反藥事法之公司行號、中醫診所、國術館等進行第二波同步偵辦。
99.04.06	南機站偵辦臺南縣鹽水鎮農會前總幹事洪○○違法放款予連○○及其人頭戶 1 億 4,533 萬餘元，涉嫌背信等案。
99.04.06	臺北市處偵辦憲○公司賴○○從事臺灣與印尼地下匯兌業務，匯款金額 1 億 5,331 萬餘元，涉嫌違反銀行法。



日 期	事 略
99.04.15	宜蘭縣站偵辦臺灣川○公司楊○○等販售未上市（櫃）公司股票，涉嫌違反證券交易法等案。
99.04.15	高雄市處偵辦吳○○等涉嫌電話恐嚇詐欺案。
99.04.16	高雄市處偵辦游○○等涉嫌電話恐嚇詐欺案。
99.04.16	南機站偵辦陳○○等以「真刷卡假消費」等方式向香港上海匯豐銀行詐領 9,032 萬餘元，涉嫌詐欺等案。
99.04.19	新竹縣站偵辦柯○○涉嫌電話恐嚇詐欺案。
99.04.21	桃園縣站偵辦麗○公司顧○○產銷含「Sibutramin、Phenolphthalein」等西藥成分之偽藥 373,974 顆，涉嫌違反藥事法。
99.04.26	本局蔡副局長中鈺率經濟犯罪防制處及毒品防制處人員共 8 人，假臺北福華飯店與「中國警察協會」副主席、公安部科學技術委員會主任李潤森等 13 人，就兩岸共同打擊犯罪交換意見。
99.04.28	行政院金融監督管理委員會證券期貨局舉辦「歐洲期貨交易所（Eurex）的現況與未來發展」專題演講，本局同仁 2 人與會。
99.04.28	澎湖縣站偵辦「貳○○壹電視遊樂器專賣店」洪○○未經授權擅自重製販售盜版遊戲光碟，涉嫌違反著作權法。
99.04.29	法務部舉辦「金融犯罪之偵查」及「全球性金融活動之規範」專題演講，本局同仁 12 人與會。
99.04.29	尼加拉瓜警察總監格拉內拉 (Mr. Aminta E. G. Sacasa) 等 4 人來局拜會，就合作打擊跨國犯罪合作事宜交換意見。
99.05.04	召開第 117 次「經濟犯罪防制執行會報」。

日 期	事 略
99.05.04	高雄市處偵辦頤○公司鄭○○涉嫌內線交易案。
99.05.05	南機站偵辦三日○○生物科技公司蔡○○等加工販售含減肥藥「諾美婷」成分偽藥膠囊 162 萬 8,768 粒，涉嫌違反藥事法案。
99.05.05	馬總統指示經濟部針對大陸產品冒充臺灣產品在臺販售情形提出方案。
99.05.06	行政院第 3194 次會議，指示尹政務委員啟明召集相關部會成立專案小組，全面查緝大陸仿冒、偽標及剪標商品。
99.05.06	行政院衛生署食品藥物管理局舉辦「食品稽查實務」，本局同仁 8 人與會。
99.05.07	法務部舉辦 99 年度「刑事司法互助研討會」，本局同仁 5 人與會
99.05.09	福建省處秘書王國英等 3 人，假金門「金海岸餐廳」與大陸福建省廈門市人民政府副秘書長楊本喜等 5 人，就兩岸合作共同打擊偽變造人民幣案件交換意見。
99.05.10	公務人力發展中心辦理 99 年度「人權基礎研習班」第 3 期，本局同仁 4 人與會。
99.05.10   99.05.14	經濟犯罪防制處舉辦「法務部調查局財務金融專業課程－中級證照（一）」第 4 期，參訓同仁 66 人。
99.05.11	中機站偵辦張○○等操縱強○工業公司股價，涉嫌違反證券交易法案。
99.05.14	行政院衛生署食品藥物管理局舉辦「藥品稽查實務」，本局同仁 8 人與會。
99.05.14	臺北縣站偵辦臺○公司楊○○涉嫌內線交易。

日 期	事 略
99.05.16   99.05.21	「第 7 屆亞裔組織犯罪及恐怖主義國際會議」在美國明尼蘇達州聖保羅市皇冠假日河濱飯店舉行，本局選派黃調查官國義與會。
99.05.17   99.05.21	經濟犯罪防制處舉辦「法務部調查局財務金融專業課程－中級證照（一）」第 5 期，參訓同仁 82 人。
99.05.18	東機站偵辦花蓮縣宏○診所羅○○等詐領健保給付，涉嫌詐欺案。
99.05.19	高雄市處偵辦吳○○、黃○○等從事兩岸地下匯兌，匯款金額 49 億 6,727 萬餘元，涉嫌違反銀行法。
99.05.20	高雄市處偵辦日○保險經紀人公司林○○等販售未經主管機關核准之境外 AIIT 基金，收取 3% 至 25% 佣金，涉嫌違反證券投資信託及顧問法。
99.05.24	臺北縣站偵辦臺灣金○公司陳○○巧立名目領取非法績效獎金 2,124 萬餘元，涉嫌背信案。
99.05.25	臺中市站偵辦大○行楊○○等將大陸生產毛巾改掛「產地：臺灣」吊牌販售，涉嫌妨害農工商罪案。
99.05.25	高雄市處偵辦莊○○、許○○未經核准產銷含普拿疼、類固醇等成分之「紅藥丸」膠囊，涉嫌違反藥事法案
99.05.27	本局依據法務部訂頒之「檢察機關排除引發民怨犯罪計畫」，函知各外勤單位加強偵辦各類引發民怨之犯罪。
99.05.27	南機站偵辦徐○○等涉嫌電話恐嚇詐欺案。
99.05.28	自大陸追緝詐欺案通緝犯劉○○返國歸案。
99.05.31	策動違反銀行法案通緝犯游○○自越南返國投案。



日 期	事 略
99.06.07	行政院訂定「行政院進口異常商品防制督導會報設置要點」，將本局列為督導會報小組成員，負責蒐集進口異常商品情資及協助案件偵辦。
99.06.08	高雄市處偵辦曾○○等架設「PLUS28.論壇」網站供會員非法下載電影及音樂，侵權金額 1 億 1,027 萬元，涉嫌違反著作權法案。
99.06.10	本局會同加拿大邊境服務署人員押解外逃經濟罪犯廖○○返國歸案。
99.06.10   99.06.14	本局邀請大陸公安部邊防管理局偵查處處長尹承軍等 9 人來臺訪問，蔡副局長率經濟犯罪防制處、毒品防制處及福建省調查處等單位人員，於 6 月 11 日假臺北福容飯店與參訪人員進行工作會談。
99.06.15	巴拿馬代理檢察總長伯尼西 (Mr. Guiseppe Bonissi) 等 2 人來局拜會，就合作打擊經濟犯罪、洗錢犯罪、毒品犯罪等議題交換意見。
99.06.15	配合行政院「加強取締偽劣假藥及非法廣播電臺」專案，對全省 23 家違反藥事法之公司廠商、藥房及情趣用品店等進行第三波同步偵辦。
99.06.24	召開第 76 次「追緝外逃經濟罪犯協調小組」會議。
99.06.28	南機站偵辦臺○公司楊○○等漏列交易金額高達 185 億 8,445 萬元，涉嫌違反證券交易法等案。
99.06.28   99.07.02	法務部舉辦「99 年度財務金融專業課程高階班」，本局同仁 10 人參訓。
99.06.29	泰國司法部特別調查署依據本局所提供線索資料，破獲國人「阿浪」等人涉嫌在泰從事跨國電話恐嚇詐欺案。

日 期	事 略
99.06.30	臺北市處偵辦聯○○生技公司以「威而鋼」及「諾美婷」原料產銷美力士、美體-S 等偽藥，涉嫌違反藥事法案。
99.06.30	美國移民海關執法局駐香港幹員楊海豐 (Mr. Kendrick Yeung) 來局就追緝外逃、查扣犯罪所得交換意見。
99.06.30	高雄市處偵辦陳○○等偽藥集團，查扣「苦瓜丹」、「通血精」及「苦瓜油」等偽藥 100 萬餘顆，涉嫌違反藥事法案。
99.07.01	雲林縣站偵辦聯○企業社黃○○將大陸製造之內衣偽掛「臺灣製造」吊牌販售，涉嫌妨害農工商罪。
99.07.05   99.07.09	本局代訓「東南亞跨國犯罪調查研習班」，參加學員計 21 名，分別來自越南、泰國、菲律賓、馬來西亞、柬埔寨、印尼、澳洲等 7 國執法人員。
99.07.09	美國康寧公司副總裁卡森·布魯斯 (Mr. Bruce Carlson) 等 3 人來局拜會，就保護智慧財產權議題交換意見。
99.07.13	高雄縣站偵辦杉林鄉農會股長張○○勾結村民林○○等詐領 88 風災補助款，涉嫌詐欺案。
99.07.21	行政院金融監督管理委員會證券期貨局舉辦「全球暖化與節能減碳」專題演講，本局同仁 4 人與會。
99.07.30	法務部舉辦「企業誠信與倫理廉能論壇」，本局同仁 10 人與會。
99.08.03	臺北縣站偵辦股票上市彩○公司吳○○以不實交易憑證向金融機構詐貸 1 億 3,115 萬餘元，涉嫌詐欺等案。
99.08.05	臺北市處偵辦僑○公司白○○等涉嫌重利案。

日 期	事 略
99.08.05	嘉義市站偵辦陳○○等將大陸服飾偽掛「MADE IN TAIWAN」吊牌販售，查扣 1 萬 4 千餘件，涉嫌妨害農工商罪案。
99.08.09	財政部關稅總局舉辦「大量現金防制及調查研討會」，本局同仁 6 人與會。
99.08.12	行政院金融監督管理委員會證券期貨局舉辦「從 ECFA 談兩岸金融往來策略與風險管理」專題演講，本局同仁 9 人與會。
99.08.13	臺北市處偵辦臺灣證券交易所股份有限公司初級專員丁○○利用審查通○公司上市機會收受不正利益，涉嫌違反證券交易法案。
99.08.19	高雄市處偵辦陳○○等以投資未上市股票為由向投資人詐騙 8,685 萬元，涉嫌詐欺等案。
99.08.26	召開第 118 次「經濟犯罪防制執行會報」。
99.09.02   99.09.13	吳國策顧問東明率本局陳副局長等人赴英國劍橋大學參加「第 28 屆國際經濟犯罪研討會 (The 28 th Cambridge International Symposium on Economic Crime)」，會後並赴法、荷等國參訪相關執法機構。
99.09.06	桃園縣站偵辦奇○行何○○等將大陸服飾偽掛「MADE IN TAIWAN」吊牌販售，查扣 6,411 件，涉嫌妨害農工商罪案。
99.09.06   99.09.11	經濟犯罪防制處舉辦「法務部調查局財務金融專業課程－中級證照(二)」第 4 期，參訓同仁 68 人。
99.09.09   99.09.10	中華民國菸業協會舉辦第四屆「臺灣菸品走私問題及市場現況研討會」，本局同仁 1 人與會。



日 期	事 略
99.09.09   99.09.10	中華民國銀行商業同業公會全國聯合會舉辦第 21 期「信用卡業務及法務研習會」，本局同仁 2 人與會。
99.09.13	臺中市站偵辦楊○○以投資股票為由向投資人詐騙 1 億 5,000 萬元，涉嫌詐欺案。
99.09.13   99.09.17	經濟犯罪防制處舉辦「法務部調查局財務金融專業課程－中級證照(二)」第 5 期，參訓同仁 79 人。
99.09.16   99.09.17	中華民國銀行商業同業公會全國聯合會舉辦第 22 期「信用卡業務及法務研習會」，本局同仁 2 人與會。
99.09.16	臺南縣站偵辦許○○等偽造美鈔及人民幣案，查扣印製偽鈔機具、印刷模版設備及偽鈔成品、半成品。
99.09.21	基隆市站偵辦萬○牛仔褲商行蘇○○將大陸服飾偽掛「MADE IN TAIWAN」吊牌販售，涉嫌妨害農工商罪案。
99.09.15   99.09.21	蔡副局長應大陸公安部之邀，率經濟犯罪防制處、廉政處及毒品防制處等單位人員 9 人，赴大陸北京、上海相關公安及檢察等機關進行工作會談，就建立多元聯繫管道、犯罪情資交換、案件協查、共同偵辦、重大罪犯遣返及工作人員交流等交換意見。
99.09.23   99.09.24	財政部關稅總局舉辦「海關邊境查緝國際研討會」，本局同仁 10 人與會。
99.09.24	經濟犯罪防制處江處長桂馨參與財團法人海峽交流基金會召開之「共同打擊犯罪及司法互助業務座談會」。

日 期	事 略
99.09.28	臺北市處偵辦臺○教育大學學生林○○非法入侵該校行政網頁竄改資料案。
99.09.29	臺北市處偵辦臺灣製○公司侯蔡○○挪用公司增資款案。
99.09.29	航業處偵辦易○○節能公司將大陸產製節能燈具偽掛「MADE IN TAIWAN」吊牌販售，查扣 6,045 件，市價約 483 萬元，涉嫌妨害農工商罪案。
99.10.07	高雄市處偵辦張○○、范○○等涉嫌電話恐嚇詐欺案。
99.10.08	行政院金融監督管理委員會證券期貨局舉辦「綠能產業發展趨勢」專題演講，本局同仁 7 人與會。
99.10.15	泰國司法部特別調查署署長塔里 (Mr. Tarit Pengdith) 等 4 人來局拜會，就協緝我國外逃罪犯及合作偵辦跨國毒品犯罪事宜交換意見。
99.10.18   99.10.22	經濟犯罪防制處江處長桂馨、毒品防制處王處長華富、兩岸情勢研析處劉處長禮信等 6 人，應中國警察協會邀請赴大陸江蘇省蘇州市參加「第五屆海峽兩岸暨香港、澳門警學研討會」，劉處長禮信代表發表「兩岸經濟合作架構協議 (ECFA) 簽訂後可能衍生之金融犯罪與防制」論文。
99.10.19	捷克警察總監馬提努 (Mr. Olderich Martinu) 來局拜會，就合作打擊跨國犯罪事宜交換意見。
99.10.23   99.10.27	陳副局長率員赴美國奧蘭多參加「第 117 屆國際警情首長年會 (The 117th International Association of Chiefs of Police)」。
99.10.28	自大陸追緝貪瀆案通緝犯李○○返國歸案。

日 期	事 略
99.11.01	自大陸追緝貪瀆案通緝犯楊○○返國歸案。
99.11.02   99.11.05	本局李研究委員錨、廉政處詹處長德源、經濟犯罪防制處林副處長玲蘭等 5 人，赴澳門參加「國際反貪局聯合會第四次年會暨會員代表大會」。
99.11.04	公務人力發展中心辦理 99 年度「公民與政治權利國際公約及經濟社會文化權利國際公約暨兩公約施行法研習會」第 6 期，本局同仁 3 人與會。
99.11.05	彰化縣站偵辦佳○公司許○○等將大陸服飾偽掛「MADE IN TAIWAN」吊牌販售，涉嫌妨害農工商罪案。
99.11.12	自大陸追緝貪瀆案通緝犯張○○返國歸案。
99.11.26	自大陸追緝貪瀆案通緝犯郭○○返國歸案。
99.11.26	行政院金融監督管理委員會證券期貨局舉辦「全球基金市場發展與趨勢」專題演講，本局同仁 11 人與會。
99.11.28   99.12.06	外交部委託本局辦理「中東跨國犯罪調查研習班」。
99.12.01   99.12.03	行政院金融監督管理委員會保險局舉辦第 9 期「防制保險犯罪研討會」，本局同仁 12 人與會。
99.12.01	經濟犯罪防制處江處長桂馨及毒品防制處張副處長祥山等人假臺北市福容飯店與「吉林省警察協會」參訪團就防制經濟及毒品犯罪交換工作意見。



日 期	事 略
99.12.02	自美國追緝違反證券交易法案通緝犯周○返國歸案。
99.12.03	社團法人中華公司治理協會舉辦「第六屆公司治理高峰論壇」，本局同仁 17 人與會。
99.12.07   99.12.09	財政部關稅總局舉辦「99 年臺美走私情資交流研討會」，本局同仁 3 人與會。
99.12.09	召開第 77 次「追緝外逃經濟罪犯協調小組」會議。
99.12.13   99.12.17	法務部舉辦「99 年度財務金融專業課程高階班」，本局同仁 20 人參訓。
99.12.20   99.12.24	行政院金融監督管理委員會檢查局舉辦「99 年度金融檢查人員年終專業訓練」，本局同仁 2 人與會。
99.12.21	策動詐欺案通緝犯張○○自加拿大返國投案。
99.12.30	召開第 119 次「經濟犯罪防制執行會報」。
99.12.31	法務部訂頒「檢肅黑槍行動方案」。

## Chronology of Major Events of 2010

Date	Summary Facts
5 January 2010	Tainan County Station investigated fraud cases by Chuan XX in receiving assistance funds for housing flooded by Morakot Typhoon.
6 January 2010	Marine Affairs Division investigated 1,800 counterfeit products of “Spongebob” and “Chanel N°5” shipped by Guo XX of Chuan X Enterprise, which is suspected of violating Trademark Act.
11 January 2010	Nanji Station investigated telephone fraud case by Tsen XX and Chen XX.
12 January 2010	Mr. Marvin from Embassy of the Republic of Palau visited the MJIB to exchange opinions about joint crackdown on cross-border crimes.
13 January 2010	Kaohsiung City Division investigated on telephone fraud case by Chen XX and Lin XX groups.
13 January 2010	Kaohsiung City Division investigated on breach of trust case by Yu XX, former chairman of Kao X Technology College for purchasing department store vouchers using school funds.
20 January 2010	Jiayi County Station investigated Violation of Pesticide Management Act by Yeh XX of Yi X Company for manufacturing and selling 4,125 kilograms of “Mei X Guo” pesticides to pesticide merchants without authorization.
20 January 2010	Tainan County Station investigated a telephone threat and fraud case by Wu XX.

Date	Summary Facts
20 January 2010	Pingdong County Station investigated the weapon smuggling case by Chou XX and Tsai XX.
21 January 2010	6 persons from the MJIB participated in the “Real Estate Securitization Product” speech held by the Financial Supervisory Commission and the Securities and Exchange Bureau of the Executive Yuan.
22 January 2010	Taipei City Division investigated on the embezzlement case by Jiang XX, chairman of Huang X Investment Company, about the use of company fund in the amount of \$229,61,000.
25 January 2010	Taichung County Station investigated the telephone threat and fraud case by Hsu XX group.
26 January 2010	Marine Affairs Division investigated the telephone threat and fraud case of Lin XX.
28 January 2010	Tsai XX, fugitive of corruption case was apprehended in Mainland China and returned to Taiwan.
1 February 2010	Marine Affairs Division investigated agriculture, industry and commerce violation case by Chen XX of Si X Enterprise about labeling clothing from Mainland China as “Made in Taiwan”.
2 February 2010	Jiayi County Station investigated violation of pharmaceuticals affairs act by Wang XX about the sale of 34.9 kilograms of false and contraband drug including Acetaminophen through radio station advertisement.



Date	Summary Facts
3 February 2010	Taoyuan County Station investigated violation of wildlife conservation act by Chen XX about smuggling of controlled products including muscone.
4 February 2010	In accordance with the resolution of the meeting of “Supervising Commission on Combating Crimes Affecting General Public” of the Taiwan High Court Prosecutor’s Office about the “Execution Proposal on Investigation on Sale of Illegal Drugs and Health Products through Radio Station and TV Channels”, investigated 21 companies selling illegal drugs and health food.
4 February 2010	Taipei City Division investigated violation of pharmaceuticals affairs act by Lin XX of Tian X Biotechnology Company about the sale of 40,000 capsules of false drug containing Cialis and Viagra.
5 February 2010	Kaohsiung City Division investigated telephone threat and fraud case by Li XX.
8 February 2010	Yunling County Station investigated fraud case by Li XX of Bao XX Food Company about manufacturing and sale of vegetarian food containing animal ingredients.
9 February 2010	Taipei City Division investigated violation of pharmaceuticals affairs act by Huang XX of Shen X Company about unauthorized sale of products including “Whitening Cream” for total sale amount of \$121,270,000.
10 February 2010	Pingdong County Station investigated fraud case by Yu XX from Bing X Construction Company for having defrauded \$98,000,000 from the bank by using false invoices.

Date	Summary Facts
10 February 2010	Taipei City Division investigated violation of pharmaceuticals affairs act by Chang XX of Hong X Pharmacy and Wu XX from Ai X Boutique about selling false drugs of Cialis and Viagra.
10 February 2010	Taoyuan County Station investigated violation of Wildlife Conservation Act by Cheng XX for smuggling conserved animals such as “radiated tortoise” and “leopard tortoise”.
23 February 2010	Marine Affairs Division investigated telephone threat and fraud case by Hsuei XX.
1 March 2010	Mr. Paul Quick, deputy director of Hong Kong division of the US Secret Service was invited by the Taipei District Prosecutor’s Office to visit Taiwan. He brought samples of US government bonds to assist the MJIB with verification of certain falsified securities.
2 March 2010	6 persons from the MJIB participated in the speech on “Enterprise Ethics – Discussion about Corporate Anti-Corruption from Siemens Experience” held by the Ministry of Justice.
2 March 2010	Taipei County Station investigated telephone threat and fraud case by Wang XX group.
3 March 2010	Taichung City Station investigated fraud case by Kang XX of Kang X Dental Clinic about raising \$70,120,000 by claiming expansion of the clinic and winning agency right about patented dental implant equipment.

Date	Summary Facts
4 March 2010	Taipei City Division investigated violation of Futures Exchange Act by Fei XX about illegal operation of underground futures transactions with the amount reaching \$383,000,000.
6 March 2010	Corruption case fugitives Bei XX and Lou XX were apprehended in Mainland China and returned to Taiwan.
11 March 2010	4 persons including Mr. Scott Davis, CEO of Asia Pacific Headquarters of US Pfizer pharmaceutical company visited and thanked the MJIB for its assistance about the seizure of false Viagra drugs. Opinions were also exchanged about joint crackdown on cross-border false drug cases.
11 March 2010	Tainan County Station investigated counterfeit of national currency case by Wang XX and Chao XX.
17 March 2010	Jiayi City Station investigated fraud case by Liu XX and Ma XX for having defrauded \$89,000,000 from persons including Wang XX by using false instruments.
14 March 2010	Tainan City Station investigated violation of Copyright Act by Bai XX Video Shop and Ya X Video Shop about unauthorized reproduction and sale of movie DVDs including "Super Hero".
18 March 2010	Executive Yuan Premiere Wu instructed during the 3187th meeting of the Executive Yuan for health, prosecution, investigation, police and communications authorities to consolidate their forces for common crackdown on illegal drugs. Minister of State Jing-Fu Chang was designated as the supervisor. The MJIB was required to reinforce the investigation on false drug cases.



Date	Summary Facts
18 March 2010	Taipei City Division investigated fraud case by Wang XX, representative of Rui X Company.
22 March 2010	Kaohsiung City Division investigated telephone threat and fraud case by Huang XX.
22 March 2010	Kaohsiung City Division investigated telephone threat and fraud case by Hsu XX.
22 March 2010	Jing-Fu Chang, Minister of State of the Executive Yuan, convened the first project meeting for “Reinforced Crackdown on False Drugs and Illegal Radio Stations” and set up cross-agency committee to promote such project.
23 March 2010	Taipei City Division investigated telephone threat and fraud case by Tching XX.
23 March 2010	3 persons from the MJIB participated in the speech of “Professional English Reading” held by the Financial Supervisory Commission and the Securities and Exchange Bureau of the Executive Yuan.
25 March 2010	Taipei City Division investigated violation of Securities and Exchange Act by Chang XX about manipulation of the stock price of Chi X Technology Company.
29 March to 1 April 2010	The Economic Crime Prevention Division held the 6th session of “Professional Financial Course by Bureau of Investigation, Ministry of Justice— First Level Certificate”, with 78 participants.

Date	Summary Facts
1 April 2010	In accordance with the project “Reinforced Crackdown on False Drugs and Illegal Radio Stations” by the Executive Yuan, 23 companies, Chinese medicine clinics and Chinese martial art houses in violation of the Pharmaceuticals Act throughout the Taiwan Province were covered by the second phase investigation.
6 April 2010	Nanji Station investigated violation of trust case by Hong XX, former director of Agricultural Association of Yanshui Town, Tainan County about illegal lending of funds to Liang XX and his nominees for a total amount of \$145,330,000.
6 April 2010	Taipei City Division investigated violation of Banking Act by Lai XX of Sien X Copmany for underground foreign exchange operation in Taiwan and Indonesia for total remittance amount of \$153,310,000.
15 April 2010	Yilan County Station investigated violation of Securities and Exchange Act by Yang XX of Taiwan Chuan X Company about sale of company stocks that are not yet listed on the exchange (or Gre-Tai market).
15 April 2010	Kaohsiung City Division investigated telephone threat and fraud case by Wu XX.
16 April 2010	Kaohsiung City Division investigated telephone threat and fraud case by You XX.
16 April 2010	Nanji Station investigated fraud case by Chen XX for having defrauded \$90,320,000 from HSBC by “credit card use for false transactions”.

Date	Summary Facts
19 April 2010	Hsinchu County Station investigated telephone threat and fraud case by Ke XX.
21 April 2010	Taoyuan County Station investigated violation of Pharmaceuticals Act by Gu XX of Li X Company for production and sale of 373,974 tablets of false drugs containing “Sibutramin and Phenolphthalein”.
26 April 2010	Chung-Yu Tsai, deputy director of MJIB, led 8 persons from the Economic Crime Prevention Division and Drug Prevention Division to attend the meeting with 13 persons including deputy chairman of “Police Association of the Peoples’ Republic of China” and Rui-Sun Li, director of Science and Technology Committee of the Public Securities Department in Taipei Formosa Hotel to exchange opinions about joint crackdown on crimes across the Strait.
28 April 2010	2 persons from the MJIB participated in the speech of “Current Status and Future Outlook of EUREX” held by the Securities and Futures Bureau, Financial Supervisory Commission, the Executive Yuan.
28 April 2010	Penghu County Station investigated violation of Copyright Law by Hong XX of “Er XX Yi TV Video Game Store” for unauthorized reproduction and sale of pirated gaming CD-ROMs.
29 April 2010	12 persons from MJIB participated in the speeches of “Financial Crime Investigation” and “Regulations on Global Financial Activities” held by the Ministry of Justice.



Date	Summary Facts
29 April 2010	4 persons including Mr. Aminta E. G. Sacasa, director of Nicaragua Police visited the MJIB to exchange opinions about the crackdown on cross-border crimes.
4 May 2010	The 117th “Economic Crime Prevention Cross-Agency Meeting” was held.
4 May 2010	Kaohsiung City Division investigated insider trading case by Cheng XX from Chi X Company.
5 May 2010	Nanji Station investigated violation of Pharmaceuticals Act by Tsai XX of San Ri XX Biotechnology Company for processing and sale of 1,628,768 capsules of false weight-loss drugs containing “Reductil”.
5 May 2010	President Ma instructed the Ministry of Economic Affairs to propose a solution for the sale of Mainland Chinese products in Taiwan disguised as Taiwanese products.
6 May 2010	3194th meeting of the Executive Yuan, during which Minister of State Chi-Ming Yi was instructed to form a project team including the relevant departments for full-fledge investigation on counterfeit, false-label and clipped label products from Mainland China.
6 May 2010	8 persons from MJIB participated in the “Food Audit Practice” held by the Food and Drug Administration of the Department of Health, the Executive Yuan.

Date	Summary Facts
7 May 2010	5 persons from the MJIB participated in the 2010 “Criminal Justice Mutual Assistance Seminar” held by the Ministry of Justice.
9 May 2010	3 persons including Guo-Ying Wang, secretary of Fujian province met with 5 persons including Ben-Si Yang, deputy secretary of Xiamen City People’s Government of Fujian province, Mainland China, in “Golden Coast Restaurant” in Jingmen to exchange opinions about joint crackdown on counterfeit Renminbi cases across the strait.
10 May 2010	4 persons from the MJIB participated in the 3rd session of the 2010 “Human Right Basis Study Course” held by the Human Resource Development Center for Civil Officers.
10 to 14 May 2010	The Economic Crime Prevention Division held the 4th session of “Professional Financial Course by Bureau of Investigation, Ministry of Justice– Mid Level Certificate (I)” with 66 participants.
11 May 2010	Chungji Station investigated violation of the Securities and Exchange Act by Chang XX for manipulation of the stock price of Chian X Industrial Company.
14 May 2010	8 persons from MJIB participated in the “Drug Audit Practice” held by the Food and Drug Administration of the Department of Health, the Executive Yuan.
14 May 2010	Taipei County Station investigated insider trading by Yang XX of Tai X Company.

Date	Summary Facts
16 to 21 May 2010	Investigator Guo-Yi Huang represented MJIB to participate in the “7th International Meeting on Asian Organized Crime and Terrorism” in Crown Plaza Riverside Hotel in St. Paul, Minnesota, the USA.
17 to 21 May 2010	The Economic Crime Prevention Division held the 5th session of “Professional Financial Course by Bureau of Investigation, Ministry of Justice– Mid Level Certificate (I)” with 82 participants.
18 May 2010	Dongji Station investigated fraud case by Lou XX from Hong X Clinic in Hualian County for defrauding health insurance payment.
19 May 2010	Kaohsiung City Division investigated violation of Banking Act by Wu XX and Huang XX for cross-strait underground foreign exchange, with total remittance amount of \$4,967,727,000.
20 May 2010	Kaohsiung City Division investigated violation of Securities Investment Trust and Consulting Act by Lin XX of Ri X Insurance Brokerage Company for sale of overseas AIIT fund without authorization from the competent authorities, charging 3% to 25% of commission.
24 May 2010	Taipei County Station investigated breach of trust case by Chen XX from Taiwan Jing X Company for receiving \$21,240,000 of illegal performance bonus under false claims.



Date	Summary Facts
25 May 2010	Taichung City Station investigated violation of agricultural, industry and commerce act by Yang XX from Da X Association for sale of towels produced in Mainland China with labels showing “Place of Production: Taiwan”.
25 May 2010	Kaohsiung City Division investigated violation of Pharmaceuticals Act by Chuan XX and Hsu XX for unauthorized production and sale of “Red Pill” capsules containing Panadol and steroids.
27 May 2010	The MJIB sent letters to each outpost division to reinforce the investigation on various types of crimes that have caused civil complaints in accordance with the “Project for Prosecutor’s Authority to Eliminate Crimes under Civil Complaint” promulgated by the Ministry of Justice.
27 May 2010	Nanji Station investigated a telephone threat and fraud case by Hsu XX.
28 May 2010	Fraud fugitive Liu XX was apprehended in Mainland China and returned to Taiwan.
31 May 2010	Fugitive You XX for violation of Banking Act was persuaded to surrender in Vietnam and return to Taiwan.
7 June 2010	The Executive Yuan established the “Guidelines for Establishment of Supervisory Committee for Anomalous Imported Goods by the Executive Yuan”. The MJIB was included as a member of the Supervisory Committee, responsible for collecting intelligence about anomalous imported goods and assistance with the investigation of cases.

Date	Summary Facts
8 June 2010	Kaohsiung City Division investigated violation of Copyright Act by Tsen XX for setting up the “PLUS28.forum” website allowing members to illegally download movies and music, with the infringement amount totaling \$110,270,000.
10 June 2010	The MJIB apprehended economic crime fugitive Liao XX together with staff from Frontier Service Bureau of Canada and returned the criminal to Taiwan.
10 to 14 June 2010	The MJIB invited 9 persons including Chen-Jung Yi, director of Investigation Bureau of the Frontier Management Division, Public Securities Department of Mainland China, to visit Taiwan. On 11 June, deputy director Tsai led staff from the Economic Crime Prevention Division, Drug Prevention Division and Fujian Province Investigation Bureau to carry out working meeting discussions in Taipei Fullon Hotel.
15 June 2010	2 persons including Mr. Guiseppe Bonissi, deputy prosecutor general of Panama visited the MJIB and exchanged opinions about joint crackdown on economic crimes, money-laundering crimes and drug crimes.
15 June 2010	In accordance with the project “Reinforced Investigation on False Drug and Illegal Radio Stations” of the Executive Yuan, third phase investigation was carried out on 23 companies, pharmacies and sex shops in violation of Pharmaceuticals Act throughout Taiwan province.
24 June 2010	76th meeting of “Coordination Team for Apprehension of Economic Crime Fugitives” was held.

Date	Summary Facts
28 June 2010	Nanji Station investigated violation of Securities Exchange Act by Yang XX from Tai X Company for failure to report transaction amount totaling \$18,584,450,000.
28 June to 2 July 2010	10 persons from the MJIB participated in the “2010 High Level Financial Professional Course” held by the Ministry of Justice.
29 June 2010	Based on information provided by the MJIB, the Special Investigation Bureau of the Ministry of Justice of Thailand discovered telephone threat and fraud case by Taiwanese national “A Lang” in Thailand.
30 June 2010	Taipei City Division investigated violation of Pharmaceuticals Act by Lian XX Biotechnology Company for production and sale of false drugs such as Meilishi and Meiti-S using raw materials including “Viagra” and “Reductil”.
30 June 2010	Mr. Kendrick Yeung, Hong Kong investigator of the US Immigration and Customs Enforcement Bureau visited the MJIB to exchange opinions about apprehension of overseas fugitives and seizure of criminal income.
30 June 2010	Kaohsiung City investigated violation of Pharmaceuticals Act by Chen XX false drug groups and seized 1,000,000 tablets of false drugs including “Ku Gua Dang”, “Tong Xie Jing” and “Ku Gua You”.
1 July 2010	Yunling County Station investigated violation of Agricultural, Industry and Commerce Act by Huang XX of Lian X Enterprise for selling underwear manufactured in Mainland China under false labels “Made in Taiwan”.



Date	Summary Facts
5 to 9 July 2010	The MJIB held training of “Cross-Border Crime Investigation Seminar in South East Asia” for 21 participants, representing law enforcement staff from 7 countries: Vietnam, Thailand, Philippines, Malaysia, Cambodia, Indonesia and Australia.
9 July 2010	3 persons including Mr. Bruce Carlson, vice president of US company Corning visited the MJIB and exchanged opinions about issues of intellectual property protection.
13 July 2010	Kaohaiung County Station investigated fraud case by Chang XX from Shangling Town Agricultural Association who defrauded 1999 typhoon aide funds in conspiracy of town resident Lin XX.
21 July 2010	4 persons from the MJIB participated in the speech of “Global Warming, Energy Saving and Carbon Reduction” by the Securities and Futures Bureau, Financial Supervisory Commission, the Executive Yuan.
30 July 2010	10 persons from the MJIB participated in the “Enterprise Ethics Forum” held by the Ministry of Justice.
3 August 2010	Taipei County Station investigated fraud case by Wu XX of Cai X Company with stocks listed on the stock exchange which has defrauded \$131,150,000 from financial institutions with false proofs of transactions.
5 August 2010	Taipei City Division investigated usury case by Bei XX of Chao X Company.

Date	Summary Facts
5 August 2010	Jiayi City Station investigated violation of Agriculture, Industry and Commerce Act by Chen XX by placing labels of “Made in Taiwan” on clothing made in Mainland China. 14,000 pieces were seized.
9 August 2010	6 persons from the MJIB participated in the “Large Cash Prevention and Investigation Symposium” held by the Directorate General of Customs, Ministry of Finance.
12 August 2010	9 persons from the MJIB participated in the speech of “Strategies and Risk Management of Cross-Strait Financial Dealings in the Context of ECFA” held by the Securities and Futures Bureau, Supervisory Financial Commission, the Executive Yuan.
13 August 2010	Taipei City Division investigated violation of Securities Exchange Act by Ding XX, first level specialist of Taiwan Stock Exchange Corporation, who received undue benefit through the opportunity of reviewing the listing of Tong X Company.
19 August 2010	Kaohsiung City Division investigated fraud case by Chen XX who defrauded \$86,850,000 from investors through investment in unlisted stocks.
26 August 2010	The 118th “Cross-Agency Economic Crime Prevention Meeting” was held.
2 to 13 September 2010	National Counselor Dong-Ming Wu and MJIB Vice President Chen participated in the “28th Cambridge International Symposium on Economic Crime” held in Cambridge University, England. After the meeting, they visited relevant law enforcement organizations in France and the Netherlands.

Date	Summary Facts
6 September 2010	Taoyuan County Station investigated violation of Agriculture, Industry and Commerce Act by He XX of Chi X Boutique which sold clothing made in Mainland China with false labels of “Made in Taiwan”. 6,411 pieces were seized.
6 to 11 September 2010	The Economic Crime Prevention Division held the 4th session of “Professional Financial Course by Bureau of Investigation, Ministry of Justice– Mid Level Certificate (II)” with 68 participants.
9 to 10 September 2010	1 person from MJIB participated in the 4th “Seminar about Tobacco Smuggling Issues and Current Market Situation in Taiwan” held by the Tobacco Association of the Republic of China.
9 to 10 September 2010	2 persons from MJIB participated in the 21st “Seminar for Credit Card Activities and Legal Matters” held by the Banking Association of the Republic of China.
13 September 2010	Taichung City Station investigated fraud case by Yang XX who defrauded \$150,000,000 from investors through investment of stocks.
13 to 17 September 2010	The Economic Crime Prevention Division held the 5th session of “Professional Financial Course by Bureau of Investigation, Ministry of Justice– Mid Level Certificate (II)” with 79 participants.
16 to 17 September 2010	2 persons from MJIB participated in the 22nd “Seminar for Credit Card Activities and Legal Matters” held by the Banking Association of the Republic of China.



Date	Summary Facts
16 September 2010	Tainan County Station investigated counterfeit of USD notes and Renminbi by Hsu XX. Counterfeit currency manufacturing machinery, printing module equipment and finished products and semi-finished products of counterfeit currencies were seized.
21 September 2010	Keelung City Station investigated violation of Agriculture, Industry and Commerce Act by Su XX from Wan X Jeans Company by placing false labels of “Made in Taiwan” on clothing from Mainland China.
15 to 21 September 2010	Deputy director Tsai was invited by the Public Security Department of China and led 9 persons from the Economic Crime Prevention Division, Ethics Division and Drug Prevention Division to visit relevant public security and prosecution authorities in Beijing and Shanghai, China to carry out working sessions and to exchange opinions about establishing multiple contact channels, exchange of criminal intelligence, assistance with case investigation, joint investigation, extradition of major criminals and exchange of working staff.
23 to 24 September 2010	10 persons from MJIB participated in the “International Seminar on Customs Frontier Investigation” held by the Directorate General of Customs, Ministry of Finance.
24 September 2010	Gui-Xing Jiang, director of MJIB’s Economic Crime Prevention Division participated in the “Seminar for Common Criminal Crackdown and Mutual Judicial Assistance” held by the Cross-Strait Exchange Foundation.

Date	Summary Facts
28 September 2010	Taipei City Division investigated the case of Lin XX, student of Tai X Educational College who accessed the school's administrative website and changed information thereon without authorization.
29 September 2010	Taipei City Division investigated Hou Tsai XX of Taiwan Chi X Company who embezzled company capital increase fund.
29 September 2010	Marine Affairs Division investigated violation of Agriculture, Industry and Commerce Act by Yi XX Energy Saving Company who placed false labels of "Made in Taiwan" on energy saving lighting fixtures manufactured in Mainland China. 6,045 pieces were seized with market value of approximately \$4,830,000.
7 October 2010	Kaohsiung City Division investigated telephone threat and fraud case by Chang XX and Fan XX.
8 October 2010	7 persons from MJIB participated in the speech of "Green Energy Industry Development Trend" held by the Securities and Futures Bureau, Financial Supervisory Commission, the Executive Yuan.
15 October 2010	4 persons including Mr. Tarit Pengdith, director of Special Investigation Bureau of the Department of Justice of Thailand visited MJIB to exchange opinions about assistance with the apprehension of our fugitives overseas and cooperation of investigation on cross-border drug crimes.

Date	Summary Facts
18 to 22 October 2010	6 persons including Gui-Xing Jiang, director of MJIB's Economic Crime Prevention Division, Hua-Fu Wang, director of MJIB's Drug Prevention Division and Li-Xing Liu of Cross-Strait Situation Analysis Division were invited by the China Police Association to attend the "5th Police Seminar of Mainland China, Taiwan, Hong Kong and Macau". Director Li-Xing Liu presented the thesis "Financial Crimes and Prevention following Signature of Economic Cooperation Framework Agreement (ECFA)" on behalf of the MJIB and exchanged opinions with the public security law enforcement staff of Mainland China.
19 October 2010	Czech Police Director Mr. Olderich Martinu visited the MJIB and exchanged opinions about cooperative crackdown on cross-border crimes.
23 to 27 October 2010	Deputy director Chen led a delegation to attend the "117th International Association of Chiefs of Police" in Orlando, the United States.
28 October 2010	Corruption fugitive Li XX was apprehended in Mainland China and returned to Taiwan.
1 November 2010	Corruption fugitive Yang XX was apprehended in Mainland China and returned to Taiwan.
2 to 5 November 2010	5 persons including MJIB's researcher Miao Li, director of Ethics Division De-Yuan Chang and deputy director of Economic Crime Prevention Division Ling-Lan Lin attended the "4th Annual Meeting and Meeting of Member Representatives of International Anti-Corruption Association" in Macau.



Date	Summary Facts
4 November 2010	3 persons from the MJIB participated in the 6th session of the 2010 “Civil and Political Right International Treaties, Economic, Social and Cultural Right International Treaties and the Enforcement Laws of These Two Treaties”.
5 November 2010	Changhua County Station investigated violation of Agriculture, Industry and Commerce Act by Hsu XX of Jia X Company who placed false labels of “Made in Taiwan” on clothing from Mainland China.
12 November 2010	Corruption fugitive Chang XX was apprehended in Mainland China and returned to Taiwan.
26 November 2010	Corruption fugitive Guo XX was apprehended in Mainland China and returned to Taiwan.
26 November 2010	11 persons from MJIB participated in the speech of “Global Fund Market Development and Trend by the Exchange and Futures Bureau, Financial Supervisory Commission, the Executive Yuan.
28 November to 6 December 2010	The Ministry of Foreign Affairs requested the MJIB to hold the “Seminar on Cross-Border Crime Investigation in the Middle East”.
1 to 3 December 2010	12 persons participated in the 119th “Seminar on Insurance Crime Prevention” held by the Insurance Bureau, Financial Supervisory Commission, the Executive Yuan.

Date	Summary Facts
1 December 2010	Gui-Xing Jiang, director of MJIB's Economic Crime Prevention Division and Xian-Shang, Chang, deputy director of the Drug Prevention Division exchanged working opinions about economic crime and drug crime prevention with the delegation from the "Jilin Province Police Association" in Taipei Fullon Hotel.
2 December 2010	Fugitive Chou XX for violation of Securities Exchange Act was apprehended in the United States and returned to Taiwan.
3 December 2010	17 persons from the MJIB participated in the "6th Corporate Governance Summit" held by the Governance Association of the Republic of China.
7 to 9 December 2010	3 persons from MJIB participated in the "2010 Seminar on Smuggling Intelligence Exchange between Taiwan and the USA" held by the Directorate General of Customs, the Ministry of Finance.
9 December 2010	The 77th meeting of "Coordination Team for Apprehension of Overseas Economic Crime Fugitives" was held.
13 to 17 December 2010	The Ministry of Justice held the "2010 Advanced Level Professional Financial Course", with 20 participants from the MJIB.
20 to 24 December 2010	The Inspection Bureau, Financial Supervisory Commission, the Executive Yuan held the "2010 Financial Inspection Staff Year-End Professional Training", with 2 participants from MJIB.

Date	Summary Facts
21 December 2010	Fraud fugitive Chang XX was persuaded to surrender in Canada and return to Taiwan.
30 December 2010	The 119th “Cross-Agency Economic Crime Prevention Meeting” was held.
31 December 2010	The Ministry of Justice promulgated the “Action Plan on Illegal Weapons Crackdown”.



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# 經濟犯罪防制工作年報

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