

經濟犯罪 防制工作

THE PREVENTION AND
INVESTIGATION OF ECONOMIC
CRIME YEARBOOK

法務部調查局 100 年

100 年報



機先防制

偵辦不法

查緝外逃

拓展國際合作

兩岸共同打擊犯罪



法務部調查局

Investigation Bureau, Ministry of Justice

中華民國 101 年 7 月出版

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序 言

自 4 年前雷曼兄弟倒閉引發金融海嘯迄今，原已逐漸復甦之全球經濟，復因歐債危機再起，引發新一波席捲全球之經濟風暴，同時，也對國內產業產生衝擊，面板、DRAM、LED 及太陽能四大產業淪入紆困，更是近期社會關注焦點。我國自 99 年 6 月 29 日與大陸簽署兩岸經濟合作架構協議(ECFA)之後，明顯提昇兩岸經貿往來及國內經濟發展，惟面臨外在惡化的國際經濟局勢，及國內明星產業之經營困境，勢必衍生許多經濟犯罪的問題，本局職司重大經濟犯罪案件之查辦，為維護國內經濟發展及民眾權益，持續掌握社會脈動及經濟犯罪趨勢，秉持「預防重於偵辦、偵辦也為預防」原則，戮力掃蕩不法，確保民眾福祉。

100 年本局偵辦經濟犯罪及一般犯罪案件共 908 案，嫌疑人數 2,556 人，涉案標的高達新臺幣 1,803 億餘元，未來本局除持續發掘偵辦重大案件外，並將配合政府政策，針對囤積、哄抬、壟斷民生物資案件、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積極偵辦，期能懲治不法，保障民眾權益。

法務部已於 100 年 5 月 17 日頒布「檢察機關查扣犯罪所得專責機制試行要點」，本局要求內外勤承辦同仁偵辦是類案件時，務必謹



守相關法令規範，並審酌比例原則，深入追查其犯罪所得流向並依法查扣，務使不法者無法享受犯罪所得；另為落實行政院「穩定物價小組」指示設立「舉報商品囤積單一窗口」，鼓勵民眾舉發物價異常波動之決議，本局提供免付費專線 0800-007-007 作為對外受理檢舉電話，俾方便民眾檢舉，並收跨部會事權統一及迅速反應處理之成效。

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，並與去年執行情形作比較、分析，藉以策勵未來。另就重大經濟犯罪相關問題，研提專題報告，至祈上級長官及各方先進繼續督促鞭策及指教，使本局工作能夠不斷精進，並有效遏阻經濟犯罪，確保國家經濟永續發展。

張濟平

謹識

中華民國 101 年 7 月

Foreword

As the global economy gradually picks up its pace from the financial crisis caused by the fall of Lehman Brothers 4 years ago, the world is once again under the shadow of another financial storm due to the European debt crisis. Meanwhile, its impact on domestic industries has casted clouds over the Panel, DRAM, LED and Solar industries, which has made headlines. Since Taiwan and China signed Economic Cooperation Framework Agreement, there has been an apparent increase in cross-strait economic and trade activities as well as improvement in domestic economy. However, as the global economy worsens and the high performance domestic industries fall into gloom, economic crimes are on the rise. The Bureau is responsible for investigating major economic crimes and protecting domestic economy and people's rights. In order to eradicate illegality and ensure the public health and welfare, the Bureau will continue to keep pace with societal conditions and trends in economic crimes with the principle of "Prevention over Investigation, and Investigation for Prevention".

In 2011, the Bureau successfully handled 908 cases of economic and general crimes with the arrest of 2,556 suspects. The amount involved is up to NT\$180,300 million. We will continue our efforts in investigating and combating major economic crimes in the future. In addition, we will work with governmental policies and intently focus on the investigation of hoarding, monopolizing and unreasonably raising the prices of commodity goods. We will also protect the public's health and property by cracking down bogus drugs and bad medicines, bad quality merchandise, anomalous imported products and telephone threats and fraud. Our goal is to condemn illegality and protect people's rights.

The Ministry of Justice promulgated "Pilot Guidelines for Dedicated Prosecutorial Agencies on Confiscating Illegal Proceeds" on May 17, 2011. The Bureau also asks its staff to comply with all applicable regulations when investigating such crimes. Staff



should also exercise judgments according to the legal principles to thoroughly track down and confiscate the illegal proceeds and prevent the criminals from using any proceeds of crime. As instructed by the “Price Stabilization Division” of Executive Yuan, the Bureau established the “single window for reporting hoarding cases” to encourage citizens on reporting any anomalous price fluctuation. The Bureau also set up a toll-free number 0800-007-007. The goal is to make it convenient for the public to report crimes, unify inter-departmental efforts and achieve the effectiveness of swift response.

The Bureau reported and classified the details and results of fighting economic crime in the past year, and displayed the findings statistically and categorically 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 the superiors and experts in relevant fields for comments. With the encouragement and support from all, the Bureau will make continued improvement in fighting economic crime to ensure the sustainability of national economy.

Chang, Chi-Ping

2012

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，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 99 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 2010 as the base year. “Rate of Change” is calculated as follows: Rate of Change = [(Current Period – Previous Period) / Previous Period] x 100%

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The Prevention and Investigation of Economic Crime Yearbook, 2011 ▶

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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^[1]，本局掌理重大經濟犯罪防制事項，並依據同法第 3 條規定，設置經濟犯罪防制處。

貳、組織與業務概況

本局經濟犯罪防制處負責經濟犯罪及一般犯罪之防制工作，督導各外勤處、站及地區機動工作站執行前述犯罪案件之預防與偵處。工作範圍概分為經濟犯罪及一般犯罪等案件之資料蒐集、研編、預防及偵辦。

經濟犯罪防制處設置處長 1 人，綜理全處業務，副處長 2 人，襄助處長處理全處業務，下設 4 個科，分別掌理下列業務：

-
- [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。



I. Authority and Basis of Establishment

In 1979, in light of the soaring economic crimes 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 move by the government was based on Article 11 of the Statutory Job Descriptions promulgated by the Executive Yuan that specifies: “Special matters for investigation and prevention as instructed by the higher authorities” and Article 2 of the Statute Governing the Organization of the Investigation Bureau. On the basis of the Directive Letter Tai-68-Fa-Tze No. 5584 dated June 8, 1979 from Executive Yuan, the Bureau established the Economic Crime Prevention Center exclusively in charge of duties related to the prevention of economic crimes. After the third-reading by the Legislative Yuan on November 30, 2007, the “Investigation Bureau of Ministry of Justice Organizational Act” was announced by the President on December 19, 2007 by order Hua-Zhong-Yi-Yi-Tze No. 09600170531, and promulgated by the Executive Yuan on March 20, 2008 by order Yuan-Shou-Yang-Zhong-Tze No. 0972260255, to be effective since March 1, 2008. Section 5, Article 2 of the Act prescribes that^[1] the MJIB is responsible for serious economic crime prevention matters.

[1] According to Article 2 of this Act, 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 intelligence; (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, overseas investigation of national security, and transnational investigation and assistance of crime cases; (xiii) Matters concerning the collection, filing, and analysis of the

- 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」^[2]，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：

- (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

[2] 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。



In accordance with the provisions of Article 3 of the Act, “Economic Crime Prevention Division” was established in MJIB to enforce the prevention of serious economic crimes.

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 in undertaking the investigative and preventive duties. Its scope of work includes information gathering, research and compilation in association with economic and general crimes as well as preventing and investigating crimes.

The organizational structure of the Economic Crime Prevention Division is as follows: one director, who oversees the business of the entire Division, two deputy directors and two senior executive officers, who assist the director in handling the general affairs. 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 investigations of serious economic

cross-strait conditions and criminal activities; (xiv) Matters concerning the investigation of domestic security, inquiries of prevention, and management; (xv) Matters concerning the technological support on chemistry, documents, physics, and forensic investigation; (xvi) Matters concerning the support of telecommunication, surveillance and equipments for collecting evidence; (xvii) Matters concerning the handling of properties, documents, files, treasury, and general affairs in the Bureau; (xviii) Matters concerning promotional activities, accepting petitions, receiving visitors, contacting the press, servicing the public, and other public affairs; (xix) Matters concerning the evaluation of investigator, surveillance and inspection of occupational activities; (xx) Special matters for the investigation and prevention concerning national security and national interest as instructed by higher authorities.

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。
- (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。



- crimes;
4. Comprehensive affairs for seizing fugitives of major crimes abroad;
 5. Comprehensive affairs for cross-strait collaboration on crime fighting;
 6. Intelligence exchange, coordinated communication and collaborative investigation on domestic and international economic crime fighting;
 7. Editing the Yearbook and workbooks and data filing and management;
 8. Other matters related to the 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 amendments since it was promulgated 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 actual conditions and issued Letter Fa-Jiang-Tze No. 0930803048 containing the “Special Notes for Serious Economic Crimes Investigated by Prosecutors Offices” and the clause comparison table on August 26, 2004 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.^[2] The Recognition Guidelines for Serious Economic Crimes was revised and approved by the Ministry of Justice on 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:

[2] 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。





- (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 that 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;
 - (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.

A large circular graphic with a teal border. Inside the circle, the top half shows a city skyline with various skyscrapers in shades of blue and orange. Below the skyline, there are silhouettes of approximately 15 business people in suits, some standing and some walking. The bottom half of the circle shows a stack of credit cards in red, blue, and gold colors.

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 100 年 4 月 28 日及 11 月 24 日分別召開「經濟犯罪防制執行會報」第 120、121 次會議，推動重要工作如下：

一、執行防制經濟犯罪相關措施

(一) 公平交易委員會

處理法務部調查局函送事業涉嫌違反公平交易法案件 6 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) 經濟部智慧財產局

1. 派遣「智慧財產權服務團」至校園、政府機關、民間企業作專業講座，並針對政府機關（含國營事業）合法使用軟體、電子書著作權、圖書館著作權及大陸著作權制度等特定主題與對象，辦理宣導說明會，透過面對面諮詢，宣導效果良好。
2. 印製「圖書館著作權小百科」及「著作權生活通續集」等宣導專書，登載於智慧財產局網站供各界檢索參用，並提供著作權重要函釋 171 則供各界檢索參考，同時於 Facebook 建置宣導網站，結合知名部落客繪製推廣著作權觀念圖文或文章，吸引逾 80 萬人次網友瀏覽閱讀，強化宣導效果。
3. 以不定期和機動方式，執行光碟工廠、刻版廠及相關處所之查核工作，100 年度共執行查核 665 家次，另輔導廠商實施自主管理，建立內部稽核機制，據以實施書面稽核 195 家次，另安排役男利用備勤時間協助保智大隊執行網路巡邏工作，共發現 149 件疑似販賣盜版、仿冒品網站，已移請保智大隊查處。

(四) 法務部檢察司

1. 100 年 5 月 17 日頒布「檢察機關查扣犯罪所得專責機制試行要點」，



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

The 120th and 121st “Inter-Agency Meetings on the Implementation of Economic Crime Prevention” were held on April 28 and November 24, 2011 respectively with the following key tasks:

1. Measures Taken on Prevention of Economic Crimes

(1) Fair Trade Commission (FTC), Executive Yuan

The Commission handled 6 cases involving violations of the Fair Trade Act forwarded by the MJIB.

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

Various tasks for economic crime prevention were executed with various agencies.

(3) Intellectual Property Office (IPO), Ministry of Economic Affairs (MOEA)

1. The Office deployed the “Intellectual Property Service Team” to conduct professional forum on campuses, in governmental agencies and private corporations and conducted promotional and informational meeting on legal use of software, and copyrights of ebooks, library books and books from China. The face to face consultation received good promotional results.
2. The Office published and posted “Copyrights inside the Library” and “Copyrights in Life - Continued” on the website of Intellectual Property Office for public use. 171 letters of interpretation are also included as reference and the Facebook page was constructed with known bloggers writing or drawing about copyrights for promotional purposes. The page attracted over 800,000 viewers and reinforced the promotional results.

並自 6 月起，於最高法院檢察署特別偵查組、臺北、臺中、高雄地檢署分別成立北區、中區、南區之專責小組，除負責該機關重大繁雜案件之犯罪所得資金清查與查扣外，並協助該區域其他地檢署重大案件之查扣不法所得或諮詢。

2. 因應「檢察機關查扣犯罪所得專責機制試行要點」的實施，法務部與調查局洗錢防制處、中央銀行、行政院金融監督管理委員會、臺灣集中保管結算所等單位建立跨部會專責聯繫機制，掌握查扣時機並強化效能，務使不法者無法享受犯罪所得。

(五) 臺灣高等法院檢察署

1. 偵辦經濟犯罪案件 172 案，辦結 172 案。
2. 協同會報單位執行經濟犯罪防制各項工作。

(六) 內政部警政署

1. 有鑒於農曆春節前後各項經濟活動頻仍，衍生諸多經濟犯罪問題，於 100 年 1 月 21 日函頒「春節期間加強查緝經濟犯罪細部執行計畫」，置重點於取締及查處走私、囤積民生物資、哄抬物價、地下錢莊、暴力討債、偽造新臺幣及私、劣菸酒等違法經濟案件，並配合財政部加強私、劣菸酒查緝專案工作之執行。
2. 98 年 4 月 26 日兩岸簽署「海峽兩岸共同打擊犯罪及司法互助協議」後，協緝遣返潛逃大陸之重大刑事與經濟通緝要犯，列為當前重點工作，並陸續將潛逃大陸地區之前交通部長秘書宋○○等社會矚目對象遣返回臺歸案，未來與大陸公安單位持續加強交換情資，儘速查緝到案建立遣返指標案例，以彰顯協議執行成效，並取得國內民眾認同。

(七) 內政部入出國及移民署

執行重大經濟犯罪（含貪瀆）案件出國安檢作業情形：

1. 列管安檢部分：330 筆。
2. 查獲安檢部分：606 筆。



3. The Office conducted random and mobile inspections of CD and engraving factories as well as related establishments. A total of 655 companies were inspected in 2011. The companies also received guidance on self-management and establishing internal inspection mechanism. They are used as reference to conduct paper-inspection in 195 companies. In addition, military draftees assisted the Intellectual Property Rights Police Team to conduct online patrol during standby. A total of 149 suspected cases of websites selling pirated products and knockoffs have been referred to the Intellectual Property Rights Police Team for investigation.

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

1. The government promulgated “Pilot Guidelines for Dedicated Prosecutorial Agencies on Confiscating Illegal Proceeds” on May 17, 2011. Starting from June 2011, the Taiwan High Public Prosecutors Office designated teams in the northern, central and southern districts by the District Prosecutors Offices in Taipei, Taichung and Kaohsiung. In addition to checking and confiscating illegal proceeds from major crime cases, they will also assist other prosecutor’s offices in their districts with confiscations or providing advice.
2. In response to the implementation of “Pilot Guidelines for Dedicated Prosecutorial Agencies on Confiscating Illegal Proceeds”, the MJIB Anti-Money Laundering Division, Central Bank of the Republic of China, Financial Supervisory Commission of Executive Yuan, and Taiwan Depository and Clearing Corporation established inter-agency communication mechanism to seize the timing for confiscation and keep the criminals from using the illegal proceeds.

(5) Taiwan High Public Prosecutors Office

1. 172 cases of economic crime were investigated, and 172 cases were closed.
2. The office is responsible for coordinating agencies to enforce each preventative work regarding economic crimes.

(6) National Police Agency (NPA) of Ministry of Interior (MOI)

(八) 法務部調查局

1. 100 年 2 月 23 日通函各外勤處站，全面清查囤積物資、壟斷、哄抬物價線索，儘速完成蒐證，並會同有關司法、行政機關，積極查緝，加強掃蕩不法業者。
2. 100 年 6 月 8 日就「國內證券投資顧問業者從事業務衍生經濟犯罪問題探討與防制」邀請專家學者舉辦第 42 次防制經濟犯罪研討會。
3. 100 年 6 月 30 日召開「追緝外逃經濟罪犯協調小組」第 78 次會議，提列外逃通緝犯 2 案 2 人。
4. 100 年 12 月 15 日召開「追緝外逃經濟罪犯協調小組」第 79 次會議，提列外逃通緝犯 5 案 6 人。
5. 100 年 12 月 16 日就「不法集團介入財務艱困公司衍生犯罪問題探討」邀請專家學者舉辦第 43 次防制經濟犯罪研討會。
6. 100 年 1 月至 12 月計追緝（含策動）外逃通緝犯 9 案 9 人返國歸案。
7. 全年移送偵辦經濟犯罪及一般犯罪案件共計 908 案，涉案標的 1,803 億 8,638 萬 8,172 元，移送嫌疑人 2,556 人；另查緝漏稅案件 32 案，移送稅捐關務機關裁罰金額 4 億 4,032 萬 2,948 元，包括：
 - (1) 股市犯罪案件 33 案，犯罪標的 31 億 6,331 萬元。
 - (2) 金融機構違法放款案件 10 案，犯罪標的 26 億 7,478 萬元。
 - (3) 侵害智慧財產權案件 56 案，侵權金額 21 億 3,085 萬元。
 - (4) 電話詐欺恐嚇案件 56 案，詐欺金額 1 億 5,263 萬元。
 - (5) 民生犯罪案件^[1]176 案，犯罪標的 3 億 6,757 萬元，其中：
 - A、黑心食品 10 案、3,117 萬元。
 - B、偽劣假藥 142 案、9,761 萬元，查獲各類偽禁藥 1,335 萬顆。
 - C、黑心商品 9 案、2,401 萬元。
 - D、重利案件 15 案、2 億 1,478 萬元。

[1] 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。



1. In light of the economic crimes derived from the frequent financial activities during the Lunar New Year, “Implementation Plan for Reinforced Economic Crime Investigation During the Lunar New Year” was issued with an emphasis on cracking down and investigate economic crimes such as smuggling, hoarding commodity goods, price gouging, violent debt collection, forgery of currency and illegal tobacco and alcohol and collaborate with the Ministry of Finance to reinforce the execution of investigating unauthorized and illegal tobacco and alcohol.
2. After Taiwan and China signed the “Cross-Strait Crime-Fighting and Judicial Assistance Agreement” on April 26, 2009, extraditing criminals of major criminal and economic cases at large in China has become the priority. The high-profiled criminals including former Secretariat of the Minister of Transportation and Communication, Soong XX, were in turn extradited back to Taiwan. In the future, there will be continuous and reinforced exchange of intelligence with the security authority in China to make arrest as soon as possible and establish extradition protocol to demonstrate the effectiveness of the agreement and win the public’s recognition.

(7) National Immigration Agency (NIA), Ministry of Interior (MOI)

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

1. 330 security cases have been listed.
2. 606 security cases have been captured.

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

1. Sent letters to the field offices on February 23, 2011 to conduct comprehensive investigation for tips on hoarding and monopolizing goods and resources and price gouging to collect the evidence in a swift manner and convene with the judicial and executive agencies to apprehend the illegal businesses.
2. Invited experts and scholars for the 42nd Symposium on Economic Crime Prevention on the subject of “Exploration and prevention of crimes derived from businesses conducted by domestic securities investment consultants” on June 8, 2011.
3. Conducted the 78th “Coordination Division of Apprehending Economic Criminals

二、研提專題報告

- (一) 股票上市(櫃)及承銷制度改革介紹(行政院金融監督管理委員會證券期貨局提報)。
- (二) 查緝違反智慧財產權執行情形檢討與策進(內政部警政署提報)。

貳、經濟犯罪預防工作

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

一、蒐集情資，研析運用

蒐集各類工商情資，建檔研析，提供內、外勤單位參考；另針對國內工商企業或個人發生違常、違規狀況，即時深入掌握了解，機先發掘犯罪預警，研採妥適防制作為。本年計蒐集各類工商財務營運異常暨犯罪預警情資 2,319 件、調查專(簡)報資料 90 件、違常違規案件函送主管機關行政處理 100 件。(詳表 2.01、2.02 及圖 2.01)

二、編撰專報，提供參處

- (一) 針對當前社會經濟脈動、違常財經活動、新型態經濟犯罪及財務營運狀況異常之財團企業，編撰專報，供作預防犯罪參考。
- (二) 編印「99 年專題研究報告彙編」，分送外勤單位參考，以提升同仁專業素養及辦案技能。

三、主動篩選，機先預防

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，深入了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，以維護經濟發展秩序。



- Abroad” on June 30, 2011 and listed 2 fugitives from 2 cases.
4. Conducted the 79th “Coordination Division of Apprehending Economic Criminals Abroad” on December 15, 2011 and listed 6 fugitives from 5 cases.
 5. Invited experts and scholars for the 43rd Symposium on Economic Crime Prevention on the subject of “Crimes derived from involvement of illegal organizations in companies with financial difficulties” on December 16, 2011.
 6. Apprehended (including planning) 9 fugitives from 9 cases back to Taiwan from January to December, 2011.
 7. A total of 908 cases of economic and general crimes, with 2,556 suspects, with a total value of \$180,386,388,172, were referred to the public prosecutors offices, and 32 tax evasion cases were referred to the tax authority with a total fine of \$440,322,948. The cases included:
 - (1) 33 cases of stock market crime, total value \$3,163,310,000.
 - (2) 10 cases of illegal lending by financial institution, total value \$2,674,780,000.
 - (3) 56 cases of infringement of intellectual property rights, total value \$2,130,850,000.
 - (4) 56 cases of telephone threat and fraud crimes, total value \$152,630,000.
 - (5) 176 cases of social crime^[1] with a total value of \$367,570,000, including:
 - A. 10 cases of “black-hearted food products” (knowingly provided hazardous food products), total value \$31,170,000.
 - B. 142 cases of fake drugs, total value \$97,610,000, total 13,350,000 tablets of various contraband drugs discovered.
 - C. 9 cases of “black-hearted consumer products” (knowingly provided hazardous consumer products), total value \$24,010,000.
 - D. 15 cases of usury, total value \$214,780,000.

2. Presentation of Special Reports

- (1) Introduction on the reform of the listing stocks and the underwriting system (presented by Securities and Futures Bureau, Financial Supervisory Commission of Executive

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

表 2.01
Table 2.01

100 年執行犯罪預防工作統計

Statistics of Economic Crime Prevention Efforts in 2011

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	2,319	2,268	97.80%	90	100	2
1 月 January	148	144	97.30%	3	10	0
2 月 February	115	113	98.26%	3	1	0
3 月 March	325	320	98.46%	2	7	0
4 月 April	155	151	97.42%	4	4	0
5 月 May	414	404	97.58%	5	7	0
6 月 June	537	529	98.51%	8	12	1
7 月 July	102	96	94.12%	2	14	0
8 月 August	79	77	97.47%	4	19	0
9 月 September	178	178	100.00%	5	8	0
10 月 October	111	106	95.50%	6	8	0
11 月 November	88	87	98.86%	5	8	0
12 月 December	67	63	94.03%	43	2	1



Yuan).

- (2) Review and Planning on the execution of investigating infringement of intellectual property rights (presented by National Police Agency of MOI).

II. Prevention of Economic Crimes

The Bureau upholds the principles of “Prevention over Investigation” and “Investigation for Prevention” when implementing economic crime prevention. Aside from collaborating with members of the “Inter-Agency Meetings against Economic Crimes”, the Bureau also embarked on the following measures 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 2,319 cases of possible illegal activities, 90 cases of investigation special (presentation) reports and 100 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 “2010 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

表 2.02
Table 2.02

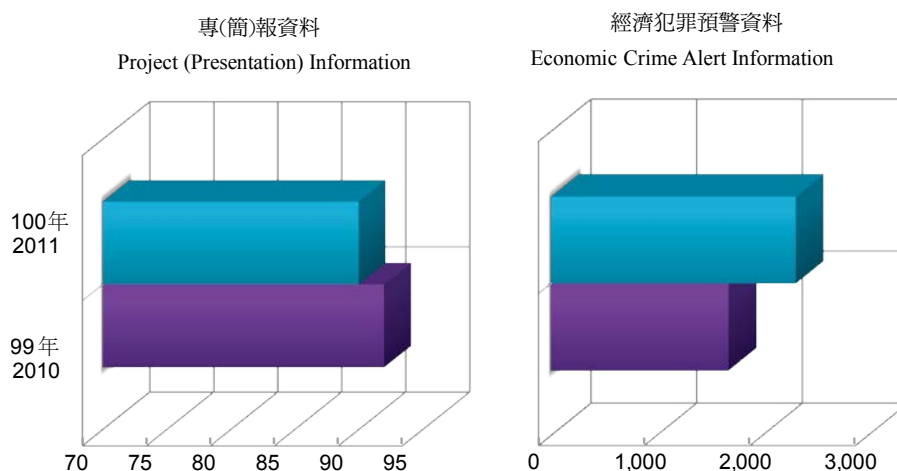
近 2 年執行犯罪預防工作統計

Statistics of Economic Crime Prevention Efforts over the Past 2 Years

單位：件
Unit: Case

年別 Year	項目 Item	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		4,002	182	192	4
99 年 2010		1,683	92	92	2
100 年 2011		2,319	90	100	2

圖 2.01
Graph 2.01



近 2 年蒐集資料比較
Comparison of Collected Information over the Past 2 Years



The Bureau took a proactive approach to investigate the financial and operating status of listed companies with excessively high ratios of check bouncing, 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

- (1) In order to protect domestic traditional industries and block mainland Chinese products disguised as products that are “made in Taiwan”, the MJIB procures all field offices to reinforce intelligence about false labels, clipped labels and fraudulent Mainland Chinese products imported to Taiwan within their jurisdictions and forward the cases to the “Joint Audit Team for Anomalous Imported Goods” of the Ministry of Economic Affairs.
- (2) In order to protect the health, food safety and development of the related industries, the Bureau worked with the health organizations on the investigation of black-hearted food and beverages, the Bureau coordinated with the Executive Yuan’s “Food Safety Project on Plasticizer (DEHP) in Clouding Agent” and worked with the county and city health organizations in the investigation of 485 companies, worked with local prosecutor’s offices in prosecuting 10 cases and assisted in seizing and freezing company assets with a total of \$39,000,000.
- (3) In response to the high price of commodity goods this year which severely affected the public’s property rights, the Bureau instructed the field offices to investigate the supply of various commodity goods (baby milk formula, sweet rice, and cooking oil, etc.) within its jurisdiction and reinforce intelligence collection on hoarding and monopolizing commodity goods and price gouging. A total of 236 pieces of intelligence were collected. The Bureau convened with county and city governments and consumer protection agencies to conduct three synchronized investigations on March 10, March 22 and May 26, 2011 with 78 cases in 93 locations.
- (4) As instructed by the “Price Stabilization Division” of Executive Yuan, the Bureau established the “window for reporting hoarding” and a toll-free number 0800-007-007

四、查察違常，防範不法

- (一) 為保障國內傳統產業成長，防堵大陸貨品混充「臺灣製造」產品，本年賡續督導各外勤單位，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，並函送經濟部「進口異常商品聯合稽核大隊」處理。
- (二) 為保障國人健康、食品衛生及相關產業發展，本年積極配合衛生機關查處不肖廠商產製或販售黑心食品、飲料等案件；本局配合行政院執行「起雲劑含塑化劑 DEHP 食品安全專案」決議，結合各縣市衛生機關執行行政查緝計 485 家，配合各地檢署偵辦計 10 案，並協助查扣凍結涉案公司及人員資金 3,900 萬元。
- (三) 因應本年國內民生物價異常飆漲，嚴重影響國人財產權益之情事，督導外勤單位，深入了解轄內各類重要民生物資（嬰兒奶粉、糯米、沙拉油等）供貨情形，加強蒐報不肖廠商藉機囤積、壟斷民生物資及哄抬物價等不法情事，計蒐獲相關情資 236 件，會同地方縣、市政府及消保單位分別於 100 年 3 月 10 日、3 月 22 日及 5 月 26 日執行三波全國性同步查緝作為，計執行 78 案、93 處所。
- (四) 依據行政院「穩定物價小組」指示，本局於 100 年 12 月 6 日起受命擔任「舉報商品囤積單一窗口」，並設置免付費專線電話 0800-007-007 公開對外受理檢舉商品囤積不法，另為擴大宣傳效果，本局動員外勤處站協調轄區公、民營單位於其 LED 看版或其他廣為週知之公告欄進行本項宣導，期能全面有效防制不法囤積、哄抬物價不法情事。

五、通報函送，行政處理

- (一) 雲林縣民許○○未經許可於自有倉庫內私自產製米酒，案經函送雲林縣政府於 100 年 5 月 5 日當場查獲米酒成品 5,480 公升及蒸餾器具乙組，涉嫌違反菸酒管理法，嗣經雲林縣政府於 100 年 6 月 30 日裁處罰鍰 67 萬 8,825 元。
- (二) 裕○糧食公司將自泰國進口混裝之糯米虛偽標示產地為臺灣後，以「裕○長糯米」品牌對外販售，該公司銷售之「臺○池王長米」商品之生產



on December 6, 2011 which is open to public for the report of unlawful hoarding. To increase the promotional effects, the field offices were mobilized to coordinate with the public and private organizations and promote such measure on the LED billboards and other known bulletins to effectively prevent unlawful conducts such as hoarding and price gouging.

5. Notifying Competent Authorities for Administrative Actions

- (1) Hsu XX, resident of Yunlin County, produced rice wines in his warehouse without authorization. The case was reported to the Yunlin County Government on May 5, 2011. 5,480 liters of finished rice wine and 1 set of distilling equipment were discovered on the spot. The case is suspected to have violated Tobacco and Alcohol Administration Act. The Yunlin County Government imposed a fine of \$678,825 on June 30, 2011.
- (2) Yu X Grain Company labeled the sweet rice imported from Thailand as product of Taiwan and sold the sweet rice as its product, “Yu X Long Grain Sweet Rice”. The manufacture date and product origin on the labels of the company’s “Tai X Chi Long Grain Rice” are also false, which has been suspected of violating Food Administration Act. The Council of Agriculture of Executive Yuan imposed a fine of \$240,000 on July 27, 2011.
- (3) Between May and October 2006, Dr. Chang XX and Lin XX, etc. of X Tung Hospital, while knowing that it was unnecessary for the 23 patients including Yang XX to receive emergency care and hyperbaric oxygen therapy, claimed a total of \$193,434 in insurance payments from Bureau of National Health Department, Department of National Health, Executive Yuan with false medical and diagnosis records. The Bureau imposed a fine of \$386,868.
- (4) Shin X Biotech Company promoted its product, “FK-23 Probiotic”, as being effective in suppressing allergies and improving health. Its infomercial on cable television also claimed the product’s effects in atopic dermatitis and is suspected in violating Act Governing Food Sanitation. The Taichung City Government imposed a fine of 720,000 on December 12, 2010.

日期及產地亦有標示不實等情形，涉嫌違反糧食管理法，嗣經行政院農業委員會於 100 年 7 月 27 日裁處罰鍰 24 萬元。

(三) 署立○○東醫院○○分院醫師張○○、林○○等人於 95 年 5 月至 10 月間，明知楊○○等 23 名病患並無急診就醫或施行高壓氧療法之必要，竟以不實就診及診斷紀錄向行政院衛生署中央健康保險局申報健保醫療給付 19 萬 3,434 元，嗣經該局於 100 年 4 月 14 日裁處罰鍰 38 萬 6,868 元。

(四) 星○生物科技有限公司透過有線電視頻道，宣播該公司銷售之「FK-23 益生菌克力敏」食品，可抑制過敏並改善體質，對過敏性皮膚炎等具有療效，涉嫌違反食品衛生管理法，嗣經臺中市政府於 99 年 12 月 15 日裁處罰鍰 72 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「防制經濟犯罪研討會」2 次，研討意見除提供相關機關研參外，亦做為本局調查案件之參考：

(一)「國內證券投資顧問業者從事業務衍生經濟犯罪問題探討與防制」研討會：

100 年 6 月 8 日本局舉辦「國內證券投資顧問業者從事業務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）、陳晴教（臺灣高等法院刑事庭庭長）、林宗志（法務部檢察司調部辦事檢察官）、王詠心（行政院金融監督管理委員會證券期貨局副局長）、何吉森（國家通訊傳播委員會傳播內容處處長）、丁克華（臺灣集中保管結算所股份有限公司董事長）、寧國輝（財團法人中華民國證券櫃檯買賣中心副總經理）、吳崇權（財團法人證券投資人及期貨交易人保護中心總經理）、林弘立（中華民國證券投資信託暨顧問商業同業公會理事長）、謝銘仁（國立臺北商業技術學院會計資訊系副教授）等人。

1. 研討背景：

鑑於本局歷年來雖陸續偵辦非法證券投資顧問業者案件，且主管機關研修相關法令及宣導正確觀念，期能導正民眾盲目投資的觀念，惟成效不彰，迄今仍見



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 “Exploration and Prevention of Crimes Derived from Businesses Conducted by Domestic Securities Investment Consultants”:

On June 8, 2011, the MJIB held the symposium on “Exploration and Prevention of Crimes Derived from Businesses Conducted by Domestic Securities Investment Consultants”. The invitees include Nai-Ping Ying (Adjunct Professor of Department of Finance, National Chengchi University), Jin-Jiao Chen (Taiwan High Court Head Judge), Chung-Chih Lin (Prosecutor of Department of Prosecutorial Affairs, Ministry of Justice), Yung-Hsin Wang (Deputy Director of Securities and Futures Bureau, Financial Supervisory Commission, the Executive Yuan), Chi-Sen Ho (Director of Department of Broadcasting Contents, National Communications Commission), Ke-Hua Ding (Chairman of Securities and Futures Institute of the R.O.C.), Guo-Hui Ning (Senior Executive Vice President of GTSM), Chung-Chuan Wu (Senior Executive President of Securities and Futures Investors Protection Center), Hung-Li Lin (Chair of Securities Investment Trust and Consulting Association of the R.O.C.), and Ming-Ren Hsieh (Associate Professor of Department of Accounting Information, National Taipei College of Business).

A. Background:

The Bureau has been devoting efforts in investigating illegal securities investment consultants in recent years, and the competent agencies has been making regulations and promoting the correct concepts to prevent the public from making uneducated investment decisions. However, it hasn't been effective. There are still cases of illegal member recruitment

非法證券投資顧問業者違法招募會員、銷售股市分析軟體、仲介臺股指數對賭；合法證券投資顧問業者非法銷售未上市股票及臺指期貨、經營全權委託代操業務、仲介銷售境外基金、吸金詐騙、聯合股市作手及公司經營階層操縱股價等案件仍不斷發生，嚴重破壞股市交易秩序，侵害善意投資人財產權益。本局針對上述嚴重侵害民眾權益之不法犯行，於 100 年 1 月 20 日規劃同步偵辦全省 31 家涉嫌非法經營證券投資顧問及地下期貨等案，同時為謀求更有效的打擊對策，特利用本次的研討機會，邀請學者專家從不同領域及層面共同深入探討，提出寶貴的防制對策，以協助本局及相關機關作為未來偵辦經濟犯罪案件的參考。

2. 本次研討會獲致以下共識：

- (1) 證券投資顧問業者涉及的不法態樣仍以非法招募會員、市場上散布不實訊息、配合市場金主或主力作手操縱股價或內線交易為主，惟利用網際網路的普遍性及隱密性進行犯罪的案例除較以往有增加趨勢外，在查緝上亦增加困難度，各偵辦單位應強化網路犯罪之查緝技能。
- (2) 查扣不法所得是遏阻犯罪者一再犯案的利器，雖國內部分法令有所規範，但仍未臻完備，未來仍需司法院持續針對刑事訴訟法的相關規範進行修法。
- (3) 非法證券投資顧問案件，目前仍欠缺法律上的授權，建請修正證券投資信託及顧問法，賦予財團法人證券投資人及期貨交易人保護中心法源依據，協助受害人進行求償。
- (4) 關於證券投資顧問業者非法販售境外基金，雖可依違反證券投資信託及顧問法偵辦，然業者為規避刑責，紛改以投資型保單的方式包裝販售，主管機關針對此問題刻正修正保險法處以刑責^[2]，以為因應。
- (5) 「廣告新聞化」也是證券投資顧問不法業者常使用的手法，藉由法令管理上的漏洞，於平面媒體上買下廣告版面，卻以類似新聞發布不實資訊的模式，誘導民眾共同炒作股價，殊值重視與防範。

[2] 立法院於 100 年 6 月 14 日三讀通過保險法第 167-1 條修正案：為非本法之保險業或外國保險業代理、經紀或招攬保險業務者，處三年以下有期徒刑，得併科新臺幣三百萬元以上二千萬元以下罰金。



by illegal securities investment consultants, selling of stock analysis software, and brokerage for gambling on Taiwanese stock index. There are also cases of legal securities investment consultants illegally selling unlisted stocks and futures of Taiwanese stock index, manage discretionary investment business, brokerage and selling foreign funds, illegal fund raising and fraud, stock market manipulation, and stock price manipulation by the management level. The order of stock market is severely disrupted and the property rights of the investors have been violated. The Bureau organized a synchronized nation wide investigation on January 20, 2011 on 31 suspected cases illegal securities investment consultant companies and underground futures. To come up with more effective crime-fighting strategies, we took the advantage during this symposium with the participation of scholars and experts to propose valuable prevention strategies and as a reference for the Bureau and related agencies in the future for economic crime investigation.

B.Consensus reached:

- (1)The illegalities used by the securities investment consultant companies still mainly focus on illegal recruitment, spreading false market information, price manipulation with the capitalists or manipulators, or inside trading. However, the use of internet for such crime is increasing and the pervasiveness and discreteness of the internet also increase the difficulties during investigation. The investigators need to reinforce their skills in conduct cyber crimes.
- (2)Confiscating illegal proceeds is the best weapon against repeating offenders. Although this is prescribed in some of the regulations, they are not complete. In the future, the Judicial Yuan needs to continuously amend the regulations concerning criminal procedure laws.
- (3)Cases of illegal securities investment consultant companies still lack legitimacy. The Securities Investment Trust and Consulting Act should be amended to provide the legal basis for Securities and Futures Investors Protection Center to assist the victims in seeking compensation.
- (4)Although cases of securities investment consultant companies illegally selling foreign funds can be prosecuted by Securities Investment Trust and Consulting Act. However,

（二）「不法集團介入財務艱困公司衍生犯罪問題探討」研討會：

100 年 12 月 16 日本局舉辦「不法集團介入財務艱困公司衍生犯罪問題探討」研討會，受邀參加者有殷乃平（政治大學金融系兼任教授）、蘇瓜藤（政治大學會計學系教授）、陳晴教（臺灣高等法院行政庭庭長）、林宗志（法務部調部辦事檢察官）、周惠美（行政院金融監督管理委員會證券期貨局發行組組長）、寧國輝（財團法人中華民國證券櫃檯買賣中心副總經理）、陳峰富（大通商務法律事務所律師）、馬國柱（安侯建業會計師事務所會計師）等人。

1. 研討背景：

本局分析整理近年偵辦與法院判決案例，發現某些上市櫃及公開發行公司因本業經營不善或投資決策失當陷入營運危機，有意引進策略性投資人轉型經營，致股市禿鷹、投機作手與金主結合之不法集團介入，對外營造轉型題材及獲利榮景，以增資或私募發行新股。嗣後非但不法炒作股價，更利用內部控制漏洞，以複雜作帳手法進行非常規交易，掏空公司資產，或與控制公司為虛偽交易，製作不實交易憑證，虛增營收或獲利、隱匿負債或虧損，美化財務報表，致重大經濟





in order to escape prosecution, companies are selling these products in the form of investment-lined insurance and the competent agency has immediately amended the Insurance Act^[2] to address this issue.

(5)“Advertisement packaged as news” is another approach often used by illegal securities investment consultant companies. With loopholes in the regulations, they bought advertising space in printed news media but published the advertisement as news to induce the public to hike up the stock price. This issue needs to be emphasized and prevented.

(2)Symposium on “Crimes Derived from Involvement of Illegal Organizations in Companies with Financial Difficulties”:

On December 16, 2011, the MJIB held the symposium on “Exploration and Prevention of Crimes Derived from Businesses Conducted by Domestic Securities Investment Consultants”. The invitees include Nai-Ping Ying (Adjunct Professor of Department of Finance, National Chengchi University), Kua-Terng Su (Professor of Department of Accounting, National Chengchi University), Jin-Jiao Chen (Taiwan High Court Head Judge), Chung-Chih Lin (Prosecutor of Department of Prosecutorial Affairs, Ministry of Justice), Hui-Mei Chou (Head of the Securities Issuance Division, Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan), Guo-Hui Ning (Senior Executive Vice President of GTSM), Fong-Fu Chen (lawyer from Da Tong Law Firm), Guo-Chu Ma (accountant of KPMG).

A.Background:

After analyzing recent investigations and court cases, the Bureau found that some listed companies and companies with public offerings in the midst of operational risks due to poor management or poor investment decisions intend to transition into strategic investment management. As a result, the vultures in the stock market and illegal organizations with opportunists and capitalists took the opportunity to paint the picture of a successful transition

[2] The Legislative Yuan passed the third reading of the amendment to Article 167-1 of Insurance Act on June 14, 2011: Any person who provides agent, broker, surveyor services for insurance enterprises or foreign insurance enterprises not approved under the Act shall be subject to a prison term of not more than three (3) years, and in addition thereto, a fine of not less than New Taiwan Dollars three million (NT\$3,000,000) but not more than New Taiwan Dollars twenty million (NT\$20,000,000).

犯罪弊案爆發，嚴重影響市場公平交易秩序。鑑於不法分子介入財務艱困公司漸有集團化趨勢，共犯間分工精細，手法複雜，足以影響多家企業經營與證券金融市場安定，特邀請相關學者專家探討現行制度缺失，並就公司治理、國際會計準則 (IFRS) 及鑑識會計等不同層面進行深入研討，期能建立完善之公司監理制度，共同防制此類犯罪。

2. 本次研討會獲致以下共識：

- (1) 證券主管機關及證券交易所、證券櫃檯買賣中心應持續加強對股票公開發行之公司財務業務監理及資訊之公告揭露，建立不法人士資料庫、監測分析企業集團財務營運及交易面之狀況，設定更嚴謹之交易異常指標與處置方式，健全退場機制，避免有心人士利用管理漏洞影響市場公平秩序。
- (2) 國內應儘速建構各類財產交易平台，完成不動產實價登錄制度，俾利追查資產流向及保留證據軌跡供後續訴訟追償不法所得，並積極推動專業資產評價師法制化及輔導規範資料庫產業等工作，提升偵辦重大經濟犯罪效能。
- (3) 針對長期以來人頭董事、影子董事問題，立法院已三讀通過公司法修正案，對有實權卻無董事身分之實際負責人，終能明定其應負之法律責任，以保障股東權益。
- (4) 我國將於 102 年正式採行 IFRS 國際會計準則架構編製財務報告，俾提升企業財務透明度並與國際接軌，立意雖甚為良善，惟導入 IFRS 重大變革事涉國內各大企業，相關宣導、教育、問題整合與適用疑義，配套措施及企業內部均未準備完妥，建議政府應速建立完善的配套措施，以免滋生混亂引發更大問題。
- (5) 增加錄取具會計背景之調查官及檢察事務官，以充實犯罪調查能量。辦理在職訓練或專精講習，應加強資產評價準則、鑑識會計制度等專門智能，以因應日益複雜之重大經濟犯罪案件。



with company profit in order to raise funds or privately issue new shares. The stock prices are then manipulated and the poor internal audit was taken advantage of to conduct non-arm's transaction, empty company assets or conduct false trading with the company under control. They also fabricated false transaction certificate, inflated the revenue or profit, conceal debts or losses, and make the financial records more appealing, which caused the eruption of major economic crimes and severely disrupted the market order for fair trade. There is an increasing tendency for the criminals involved in companies with financial difficulties to be organized, specialized and with complicated schemes which affect the stability of corporate operation and financial market. The scholars and experts are thus invited to discuss the drawbacks in existing systems and conduct explorations on the different aspects of company management, IFRS and forensic accounting in hope of establishing a sound company supervising system to prevent such crimes.

B. Consensus reached:

- (1) The Securities competent agency, stock exchange and GTSM should reinforce the disclosure of the financial and business and the audit information of the public listed companies, establish the criminal database, monitor and analyze the conditions of corporate financing, operation and transactions. They should also establish more stringent indicators for irregular transactions, the approach to deal with such situation and sound exit strategy to prevent certain parties from taking advantage of the loopholes and disrupt the market order and fairness.
- (2) Taiwan should establish property transaction platform as soon as possible to the recording system for the actual real estate values, which will be helpful for tracking the assets and serve as evidence for future litigation on illegal proceeds. The government should also promote the legalizing of professional property appraisers and guide and regulate the industries such as information database to improve the efficiency on investigating serious economic crimes.
- (3) The Legislative Yuan has approved the amendment to Company Act on the third reading to address the issues of “scapegoat board” and “shadow board”. Those who act as the director without the official title will finally be held liable in the court of

參、調查犯罪案件

本年調查案件 3,606 案（含 99 年末結案件 964 案及本年受理案件 2,642 案）。其中調查完成之案件 1,908 案，占案件總數 52.91%；未結案件 1,698 案，占 47.09%。調查完成案件中，移送偵查或函送主管機關處理（含漏稅）案件計 940 案，占 26.07%（詳表 2.03）；其中經濟犯罪案件 624 案，嫌疑人 1,993 人，涉案標的 1,797 億 5,286 萬 5,877 元；一般犯罪案件 284 案，嫌疑人 563 人，涉案標的 6 億 3,352 萬 2,295 元；查緝漏稅案件 32 案，裁罰金額 4 億 4,032 萬 2,948 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 624 案，較 99 年之 626 案，減少 0.32%；嫌疑人 1,993 人，較 99 年之 2,051 人，減少 2.83%；涉案標的 1,797 億 5,286 萬 5,877 元，

表 2.03
Table 2.03

100 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 2011

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)			100 年末結 案件數 (3) 2011 No. of Pending Cases(3)
	99 年末結案件 數 2010 No. of Pending Cases	100 年受理案件數 2011 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 Falling Condition for Referral (Letter)	其他 (註) Others (Note)	
案件數 No. of Cases	964	2,642	940	691	277	1,698
合 計 Total	3,606		1,908			
百分比 Percentage	26.73%	73.27%	26.07%	19.16%	7.68%	47.09%
	100%		52.91%			

說明：「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.



law for their actions to protect the rights of the shareholders.

- (4)Taiwan will start adopting the IFRS framework for financial reports in 2013 to improve the transparency of corporate financing and connect to the international trend. The intention is benign. However, the IFRS reform involves major corporations from all industries. When the promotion, education, integration of issues, questions in terms of the adequacy and the support measures are not yet in place, and the corporations are not yet prepared internally, the government should establish the comprehensive support measures as soon as possible to avoid chaos which may cause larger issues.
- (5)Hire more investigators and prosecutors with accounting background to increase the investigative power in the Bureau. When conducting job-training or specialized seminars, the standards for asset appraisal and forensic accounting should be emphasized to address the increasingly complicated nature of the serious economic crimes.

III. Criminal Investigations

The Bureau conducted investigations on 3,606 cases this year (964 cases were carried over from 2010 and 2,642 cases were new). 1,908 cases were concluded, accounting for 52.91% of the total; 1,698 cases or 47.09% remained open. Among the closed cases, 940 or 26.07% (including tax evasion cases) were referred to competent authorities (see Table 2.03). There were 624 cases in the nature of economic crime that involved 1,993 suspects and \$179,752,865,877 in dollar amount. The other 284 cases concerned general crimes involving 563 suspects and \$633,522,295 in dollar amount. There were 32 tax evasion cases, with fines totaling \$440,322,948 in dollar amount (see Tables 2.04, 2.05, 2.06, 2.08 and Graphs 2.03 and 2.04).

1.Economic Crimes

During this year, 624 cases of economic crimes were referred to the public prosecutors offices, which are 0.32% less than 626 cases in 2010; consisting of 1,993 suspects, a reduction of 2.83% as compared to 2,051 suspects in 2010; the monetary loss was \$179,752,865,877, an increase of 23.80% as compared to \$145,200,653,932 in 2010. According to nature of

表 2.04
Table 2.04

100 年與 99 年偵辦經濟及一般犯罪案件統計

Statistics of 2011 and 2010 Investigated Economic and General Crimes

案件類別 Type of Case			年別 Year	100 年 2011			99 年 2010		
				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		624	1,993	179,752,865,877	626	2,051	145,200,653,932	
	詐欺 Fraud	小計 Subtotal	193	636	9,085,203,703	182	717	12,582,964,977	
		詐欺貸款 Loan Fraud	17	77	1,799,456,420	14	147	5,815,305,372	
		國貿詐欺 Foreign Trade Fraud	4	14	1,121,589,853	0	0	0	
		惡性倒閉 Fraudulent Bankruptcy	2	3	334,822,365	3	3	102,297,618	
		倒會詐欺 Fraudulent Closedown of Private Loan Association	5	5	6,765,900	2	2	26,462,600	
		不動產詐欺 Real Estate Fraud	3	6	222,146,400	2	4	18,056,116	
		票據詐欺 Fraud of Negotiable Instrument	8	16	170,741,066	6	29	85,930,500	
		詐欺投資 Investment Fraud	16	35	2,857,115,784	22	57	3,434,511,079	
		信用卡詐欺 Credit Card Fraud	2	17	587,300,939	1	1	3,900,000	
		廣告詐欺 Advertising Fraud	0	0	0	2	6	500,782,490	
		詐欺退稅 Tax Refund Fraud	1	1	8,444,000	0	0	0	
		保險詐欺 Insurance Fraud	0	0	0	3	16	6,443,594	
		電腦網路詐欺 Cyber Fraud	1	4	61,200	3	13	1,099,200	
		醫療詐欺 Hospitalization Fraud	19	48	78,451,964	11	37	18,003,951	
		新型態集團性詐欺 New-Type Group Fraud	56	168	126,980,009	42	184	134,502,951	
		其他 Others	59	242	1,771,327,803	71	218	2,435,669,506	
	侵占 Embezzlement	小計 Subtotal	58	126	17,243,467,881	41	69	2,939,239,604	
		普通侵占 General Embezzlement	13	25	297,303,520	13	19	945,740,283	
		公益侵占 Embezzlement Involving Public Interest	7	12	26,155,814	4	14	114,874,332	
		業務侵占 Embezzlement by Employees of Private Business	38	89	16,920,008,547	24	36	1,878,624,989	



背信 Breach of Trust		29	76	4,440,816,292	43	143	4,192,209,588
重利 Usury		16	53	224,779,925	9	20	344,709,477
走私 Smuggling		10	10	7,100,857	18	20	25,644,277
違反稅捐稽徵法 Violation of Tax Collection Act		40	306	9,037,907,272	32	414	6,657,805,707
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	小計 Subtotal	5	9	921,647,368	2	5	37,011,500
	偽造貨幣 Counterfeit of Currency	0	0	0	1	2	4,000
	偽變造有價證券 Counterfeit / Alteration of Securities	5	9	921,647,368	1	3	37,007,500
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		12	14	127,321,566	5	8	94,455,656
違反銀行法 Violation of Banking Act	小計 Subtotal	53	158	108,428,746,669	40	96	26,759,703,670
	非法吸收資金及其他 Raising Illegal Capital Funds	10	35	26,499,276,193	5	14	1,387,725,262
	未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance	29	67	74,575,344,286	26	56	17,852,577,612
	金融機構人員背信 Breach of trust by financial personnel	3	3	5,921,443	0	0	0
	向金融機構詐欺取財 Fraud against financial institutions	1	23	3,300,000,000	0	0	0
	其他 Others	10	30	4,048,204,747	9	26	7,519,400,796
侵害智慧財產權 Infringement of Intellectual Property Right	小計 Subtotal	56	91	2,130,850,595	6	180	2,347,995,914
	違反商標法 Violation of Trademark Act	39	62	464,386,712	77	107	93,154,730
	違反著作權法 Violation of Copyright Act	17	29	1,666,463,883	33	54	2,197,413,954
	其他 Others	0	0	0	6	19	57,427,350
違反證券交易法 Violation of Securities & Exchange Act		41	204	4,234,017,147	59	231	83,160,790,161
違反公平交易法 Violation of Fair Trade Act		0	0	0	2	6	2,500,000
違反期貨交易法 Violation of Futures Exchange Act		35	133	713,887,697	18	48	2,069,756,497
違反保險法 Violation of Insurance Act		8	32	1,063,509,795	6	8	299,088,288

	小計 Subtotal	68	145	22,093,609,110	53	86	3,686,778,616
	違反證券投資信託及顧問法 Violation of Securities Investment Trust and Consulting Act	22	49	20,572,753,648	5	5	1,230,696,814
	違反商業會計法 Violation of Commercial Accounting Act	5	17	1,150,181,937	0	0	0
	違反公司法 Violation of Company Act	20	45	322,604,493	21	43	277,437,831
	電腦犯罪 Computer crimes	6	6	39,194,032	9	12	0
	妨害農工商罪 Offenses against Agriculture, Industry, and Commerce	11	21	0	9	12	0
	其他 Others	4	7	8,875,000	9	12	2,178,643,971
貳、一般犯罪案件 II. General Crimes		284	563	633,522,295	194	473	391,311,656
	偽造文書 Documentary forgery	74	160	444,474,576	46	171	64,345,539
	違反槍砲彈藥刀械管制條例 Violation of Firearm, Ammunition and Instruments Control Act	11	17	0	1	6	0
	違反危害健康之法令 Violation of health regulations	171	341	189,024,219	65	141	34,414,800
	違反疫病管理之法令 Violation of disease control regulations	2	2	0	0	0	0
	侵害人民隱私及私密之罪 Violation of personal privacy	3	4	0	0	0	0
	違反環境生態保護之法令 Violation of environmental protection regulations	14	16	23,500	0	0	0
	其他案件 Other cases	9	23	0	82	155	292,551,317
參、漏稅 III. Tax Evasion		32	0	440,322,948	42	0	293,395,537
肆、追緝外逃罪犯案件 IV. Tracking and Apprehension of Fugitives Abroad		9	9	0	11	12	0
	追緝 Apprehension through Extradition	7	7	0	9	10	0
	策動投案 Surrender under Persuasion	2	2	0	2	2	0
	協緝 Apprehension with Assistance	0	0	0	0	0	0
伍、國際合作案件 V. Broadening International Cooperation		8	5	0	1	1	0
	國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals	1	0	0	0	0	0
	執行司法互助協定 Execution of mutual judicial assistance agreement	7	5	0	1	1	0
總 計 Total		957	2,570	180,826,711,120	874	2,537	145,885,361,125



表 2.05
Table 2.05

100 年與 99 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 2011 and 2010

年度 Year 罪名別 Crime	100 年 2011				99 年 2010				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 % =[(100 年 -99 年)99 年] No. of Cases % = [(2011- 2010)/2010]	嫌疑人數 % =[(100 年 -99 年)99 年] No. of Suspects % = [(2011- 2010)/2010]
壹、經濟犯罪案件 I. Economic Crime Cases	624	1,993	100.00%	100.00%	626	2,051	100.00%	100.00%	-0.32%	-2.83%
詐欺 Fraud	193	636	30.93%	31.91%	182	717	29.07%	34.96%	6.04%	-11.30%
侵占 Embezzlement	58	126	9.29%	6.32%	41	69	6.55%	3.36%	41.46%	82.61%
背信 Breach of Trust	29	76	4.65%	3.81%	43	143	6.87%	6.97%	-32.56%	-46.85%
重利 Urury	16	53	2.56%	2.66%	9	20	1.44%	0.98%	77.78%	165.00%
走私 Smuggling	10	10	1.60%	0.50%	18	20	2.88%	0.98%	-44.44%	-50.00%
違反稅捐稽徵法 Violation of Tax Collection Act	40	306	6.41%	15.35%	32	414	5.11%	20.19%	25.00%	-26.09%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	5	9	0.80%	0.45%	2	5	0.32%	0.24%	150.00%	80.00%
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	12	14	1.92%	0.70%	5	8	0.80%	0.39%	140.00%	75.00%
違反銀行法 Violation of Banking Act	53	158	8.49%	7.93%	40	96	6.39%	4.68%	32.50%	64.58%
侵害智慧財產權 Infringement of Intellectual Property Right	56	91	8.97%	4.57%	116	180	18.53%	8.78%	-51.72%	-49.44%
違反證券交易法 Violation of Securities & Exchange Act	41	204	6.57%	10.24%	59	231	9.42%	11.26%	-30.51%	-11.69%
違反公平交易法 Violation of Fair Trade Act	0	0	0.00%	0.00%	2	6	1.10%	0.84%	-100.00%	-100.00%
違反期貨交易法 Violation of Futures Exchange Act	35	133	5.61%	6.67%	18	48	2.88%	2.34%	94.44%	177.08%
違反保險法 Violation of Insurance Act	8	32	1.28%	1.61%	6	8	0.96%	0.39%	33.33%	300.00%

其他破壞經濟秩序案件 Other cases that undermined economic order	68	145	10.90%	7.28%	53	86	8.47%	4.19%	28.30%	68.60%
貳、一般犯罪案件 II. General Crimes	284	563	100.00%	100.00%	194	473	100.00%	100.00%	46.39%	19.03%
偽造文書 Document Forgery	74	160	26.06%	28.42%	46	171	23.71%	36.15%	60.87%	-6.43%
違反槍砲彈藥刀械管制條例 Violation of Firearm, Ammunition and Instruments Control Act	11	17	3.87%	3.02%	1	6	0.52%	1.27%	1000.00%	183.33%
違反危害健康之法令 Violation of health regulations	171	341	60.21%	60.57%	65	141	33.51%	29.81%	163.08%	141.84%
違反疫病管理之法令 Violation of disease control regulations	2	2	0.70%	0.36%	0	0	0.00%	0.00%	NA	NA
侵害人民隱私及私密之罪 Violation of personal privacy	3	4	1.06%	0.71%	0	0	0.00%	0.00%	NA	NA
違反環境生態保護之法令 Violation of environmental protection regulations	14	16	4.93%	2.84%	0	0	0.00%	0.00%	NA	NA
其他案件 Other Cases	9	23	3.17%	4.09%	82	155	42.27%	32.77%	-89.02%	-85.16%
參、漏稅 III. Tax Evasion	32	0	100.00%	NA	42	0	100.00%	NA	-23.81%	NA
肆、追緝外逃罪犯案件 IV. Tracking and Apprehension of Fugitives Abroad	9	9	100.00%	100.00%	11	12	100.00%	100.00%	-18.18%	-25.00%
追緝 Apprehension through Extradition	7	7	77.78%	77.78%	9	10	81.82%	83.33%	-22.22%	-30.00%
策動 Surrender under Persuasion	2	2	22.22%	22.22%	2	2	18.18%	16.67%	0.00%	0.00%
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	8	5	100.00%	100.00%	1	1	100.00%	100.00%	700.00%	400.00%
國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals	1	0	12.50%	0.00%	0	0	0.00%	0.00%	NA	NA
執行司法互助協定 Execution of mutual judicial assistance agreement	7	5	87.50%	100.00%	1	1	100.00%	100.00%	600.00%	400.00%

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

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



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)

表 2.06
Table 2.06

100 年移 (函) 送偵查案件統計

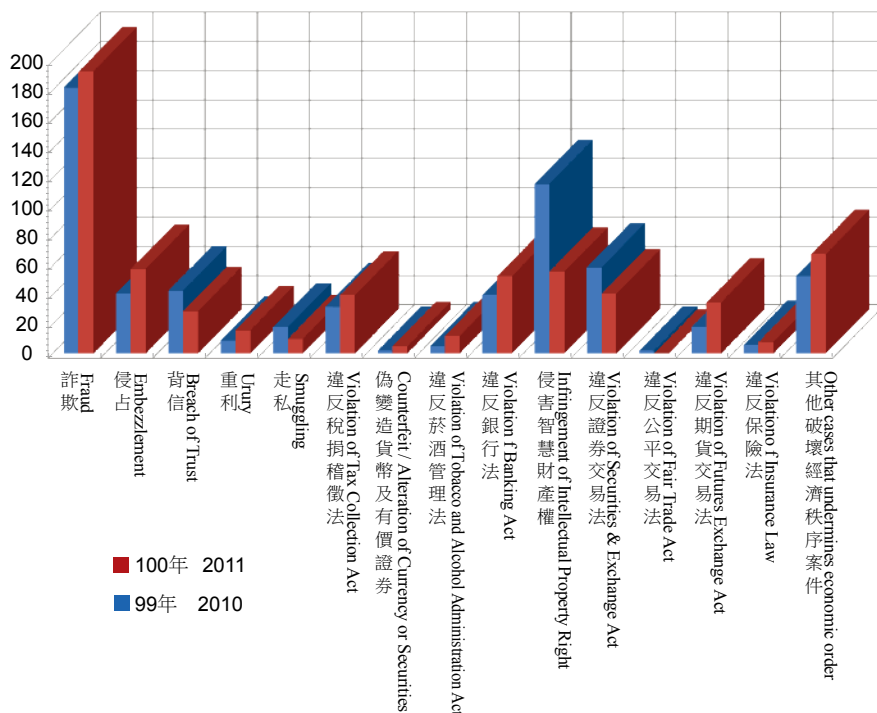
Statistics of Investigated Cases Referred to Public Prosecutors Office (or Letter Sent) in 2011

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	940	2,556	180,826,711,120	624	1,993	179,752,865,877	284	563	633,522,295	32	440,322,948
1 月 January	100	282	6,963,005,708	78	255	6,842,353,676	18	27	28,321,200	4	92,330,832
2 月 February	49	89	1,148,965,927	29	60	884,407,018	14	29	24,436,165	6	240,122,744
3 月 March	95	254	14,979,415,733	56	180	14,707,832,825	37	74	255,870,132	2	15,712,776
4 月 April	62	180	6,909,983,873	47	162	6,909,212,783	12	18	10,200	3	760,890
5 月 May	85	252	39,291,045,132	64	208	39,235,763,381	17	44	32,780,814	4	22,500,937
6 月 June	86	189	3,959,241,630	53	131	3,852,010,339	32	58	106,741,765	1	489,526
7 月 July	80	202	24,177,088,359	49	148	24,126,955,969	29	54	7,238,945	2	42,893,445
8 月 August	82	206	27,232,780,785	55	135	27,218,038,785	27	71	14,742,000	0	0
9 月 September	86	221	38,614,108,272	55	173	38,590,064,512	30	48	24,043,760	1	0
10 月 October	100	259	8,360,526,094	64	200	8,302,927,964	32	59	55,806,954	4	1,791,176
11 月 November	66	275	8,160,171,044	44	243	8,059,316,155	20	32	81,780,360	2	19,074,529
12 月 December	49	147	1,030,378,563	30	98	1,023,982,470	16	49	1,750,000	3	4,646,093

說明：未含追緝外逃、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.

圖 2.02
Graph 2.02



100 年與 99 年偵辦經濟犯罪案件類別比較

Comparison of Economic Crime Cases Investigated in 2011 and 2010, by Type

較 99 年之 1,452 億 65 萬 3,932 元，增加 23.80%。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：193 案，占 30.93%；嫌疑人 636 人，占 31.91%。
- 侵占：58 案，占 9.29%；嫌疑人 126 人，占 6.32%。
- 背信：29 案，占 4.65%；嫌疑人 76 人，占 3.81%。
- 重利：16 案，占 2.56%；嫌疑人 53 人，占 2.66%。
- 走私：10 案，占 1.60%；嫌疑人 10 人，占 0.50%。
- 違反稅捐稽徵法：40 案，占 6.41%；嫌疑人 306 人，占 15.35%。



表 2.07
Table 2.07

100 年移送偵查經濟犯罪案件統計

Statistics of 2011 Investigated Economic Crime Cases Forwarded

罪名別 Crime 月份 Month	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	624	1,993	193	636	58	126	29	76	16	53
1 月 January	78	255	25	90	8	11	3	5	4	12
2 月 February	29	60	14	37	2	4	0	0	0	0
3 月 March	56	180	13	58	6	10	2	7	0	0
4 月 April	47	162	10	46	4	4	3	6	3	19
5 月 May	64	208	13	33	7	12	2	7	2	6
6 月 June	53	131	15	30	4	4	4	11	3	5
7 月 July	49	148	12	37	2	3	3	7	0	0
8 月 August	55	135	19	54	6	11	3	7	1	5
9 月 September	55	173	23	84	8	15	4	13	0	0
10 月 October	64	200	26	101	5	7	2	7	1	2
11 月 November	44	243	16	41	2	9	1	1	1	3
12 月 December	30	98	7	25	4	36	2	5	1	1

續表 2.07

Table 2.07 (cont.)

100 年移送偵查經濟犯罪案件統計

Statistics of 2011 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	10	10	40	306	5	9	12	14	53	158
1 月 January	0	0	4	16	1	2	0	0	1	1
2 月 February	0	0	0	0	0	0	2	2	1	2
3 月 March	0	0	5	16	1	2	2	4	5	31
4 月 April	0	0	3	12	0	0	2	2	4	13
5 月 May	2	2	4	18	1	2	1	1	7	26
6 月 June	2	2	5	38	1	2	2	2	1	2
7 月 July	1	1	0	0	0	0	2	2	9	19
8 月 August	0	0	5	16	0	0	1	1	7	14
9 月 September	3	3	1	28	0	0	0	0	2	2
10 月 October	1	1	4	11	0	0	0	0	8	25
11 月 November	1	1	9	151	1	1	0	0	5	18
12 月 December	0	0	0	0	0	0	0	0	3	5



續表 2.07

Table 2.07 (cont.)

100 年移送偵查經濟犯罪案件統計

Statistics of 2011 Investigated Economic Crime Cases Forwarded

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 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
月份 Month										
合 計 Total	56	91	41	204	0	0	35	133	8	32
1 月 January	13	18	9	48	0	0	2	10	3	11
2 月 February	2	2	2	7	0	0	3	3	0	0
3 月 March	3	4	3	14	0	0	7	21	1	3
4 月 April	7	15	3	12	0	0	4	10	1	11
5 月 May	3	9	5	22	0	0	9	53	0	0
6 月 June	6	9	3	12	0	0	2	4	1	4
7 月 July	6	10	6	53	0	0	0	0	1	1
8 月 August	5	7	3	14	0	0	2	2	0	0
9 月 September	5	7	0	0	0	0	2	3	0	0
10 月 October	3	7	5	18	0	0	1	10	0	0
11 月 November	2	2	2	4	0	0	2	9	1	2
12 月 December	1	1	0	0	0	0	1	8	0	0

續表 2.07

Table 2.07 (cont.)

100 年移送偵查經濟犯罪案件統計

Statistics of 2011 Investigated Economic Crime Cases Forwarded

<div>罪名別</div> <div>Crime</div> <div>月份</div> <div>Month</div>	其他破壞經濟秩序案件					
	違反證券投資信託及顧問法		違反商業會計法		違反公司法	
	Violation of Securities Investment Trust and Consulting Act		Violation of Commercial Accounting Act		Violation of Company 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
合 計 Total	22	49	5	17	20	45
1 月 January	2	12	0	0	3	19
2 月 February	2	2	0	0	0	0
3 月 March	5	6	1	2	0	0
4 月 April	1	1	2	11	0	0
5 月 May	2	2	0	0	0	0
6 月 June	0	0	0	0	2	2
7 月 July	3	9	0	0	1	1
8 月 August	0	0	1	2	1	1
9 月 September	3	10	0	0	3	7
10 月 October	3	4	0	0	3	5
11 月 November	0	0	0	0	1	1
12 月 December	1	3	1	2	6	9



續表 2.07
Table 2.07 (cont.)

100 年移送偵查經濟犯罪案件統計

Statistics of 2011 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 undermined economic order					
	電腦犯罪 Computer Crimes		妨害農工商罪 Offenses Against Agriculture, Industry, and Commerce		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
合 計 Total	6	6	11	21	4	7
1 月 January	0	0	0	0	0	0
2 月 February	1	1	0	0	0	0
3 月 March	0	0	2	2	0	0
4 月 April	0	0	0	0	0	0
5 月 May	0	0	5	13	1	2
6 月 June	0	0	2	4	0	0
7 月 July	1	1	1	1	1	3
8 月 August	0	0	0	0	1	1
9 月 September	0	0	1	1	0	0
10 月 October	1	1	0	0	1	1
11 月 November	0	0	0	0	0	0
12 月 December	3	3	0	0	0	0

表 2.08
Table 2.08

近 2 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 the Past 2 Years

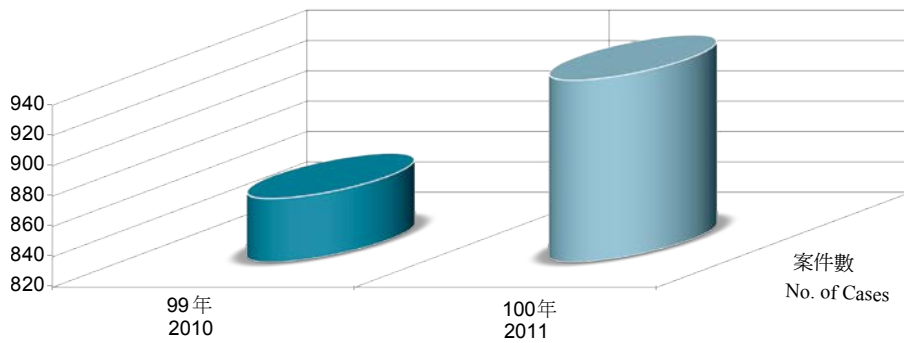
項目 Item		年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases			862	940
百分比 Percentage			100.00%	109.05%
增減率 Rate of Change			-17.83%	9.05%
嫌疑人數 No. of Suspects			2,524	2,556
百分比 Percentage			100.00%	101.27%
增減率 Rate of Change			-19.28%	1.27%
經濟犯罪案件 Economic Crimes	案件數 No. of Cases		626	624
	嫌疑人數 No. of Suspects		2,051	1,993
	涉案標的 (千元) Underlying Amount (1,000 of Dollars)		145,200,654	179,752,866
一般犯罪案件 General Crimes	案件數 No. of Cases		194	284
	嫌疑人數 No. of Suspects		473	563
	涉案標的 (千元) Underlying Amount (1,000 of Dollars)		391,312	633,523
漏稅案件 Tax Evasion	案件數 No. of Cases		42	32
	裁罰金額 (千元) Amount of Find (1,000 of Dollars)		293,396	440,323

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.

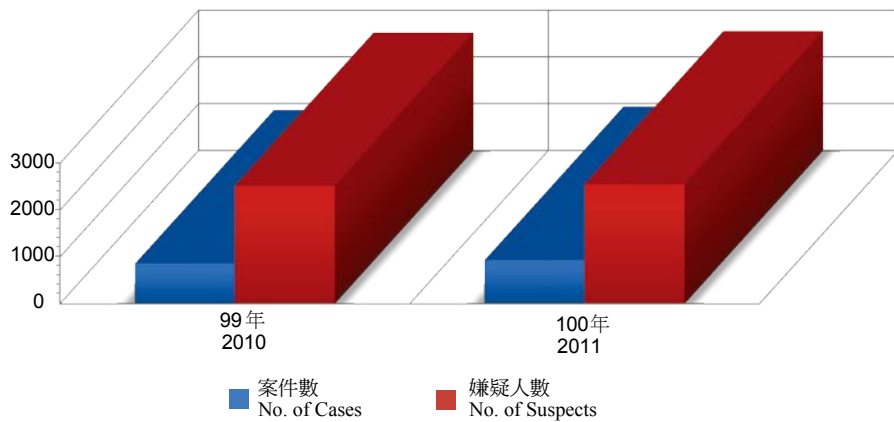


圖 2.03
Graph 2.03



近 2 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 the Past 2 Years

圖 2.04
Graph 2.04



近 2 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 the Past 2 Years

- 偽變造貨幣及有價證券：5 案，占 0.80%；嫌疑人 9 人，占 0.45%。
- 違反菸酒管理法：12 案，占 1.92%；嫌疑人 14 人，占 0.70%。
- 違反銀行法：53 案，占 8.49%；嫌疑人 158 人，占 7.93%。
- 侵害智慧財產權：56 案，占 8.97%；嫌疑人 91 人，占 4.57%。
- 違反證券交易法：41 案，占 6.57%；嫌疑人 204 人，占 10.24%。
- 違反期貨交易法：35 案，占 5.61%；嫌疑人 133 人，占 6.67%。
- 違反保險法：8 案，占 1.28%；嫌疑人 32 人，占 1.61%。
- 其他破壞經濟秩序案件 68 案（含違反證券投資信託及顧問法 22 案、違反商業會計法 5 案、違反公司法 20 案、電腦犯罪 6 案、妨害農工商罪 11 案及其他 4 案），占 10.90%；嫌疑人 145 人，占 7.28%。

上述移送偵查案件涉案標的在 1,000 萬元以上者 223 案，較 99 年 230 案減少 7 案，占年度案件總數 35.74%，較 99 年之 36.74% 減少 1%。（詳表 2.09）

（一）詐欺案件

1. 數據比較：

本年詐欺案件計 193 案，較 99 年之 182 案，增加 6.04%；嫌疑人 636 人，較 99 年之 717 人，減少 11.30%；涉案標的 90 億 8,520 萬 3,703 元，較 99 年之 125 億 8,296 萬 4,977 元，減少 27.80%。（詳表 2.04、2.05、2.10 及圖 2.05）

案件型態：

- (1) 詐欺貸款 17 案。
- (2) 國貿詐欺 4 案。
- (3) 惡性倒閉 2 案。
- (4) 倒會詐欺 5 案。
- (5) 不動產詐欺 3 案。
- (6) 票據詐欺 8 案。
- (7) 詐欺投資 16 案。
- (8) 信用卡詐欺 2 案。
- (9) 廣告詐欺 0 案。
- (10) 詐欺退稅 1 案。



- Fraud: 193 cases or 30.93%, with 636 suspects or 31.91%.
- Embezzlement: 58 cases or 9.29%, with 126 suspects or 6.32%.
- Breach of Trust: 29 cases or 4.65%, with 76 suspects or 3.81%.
- Usury: 16 cases or 2.56%, with 53 suspects or 2.66%.
- Smuggling: 10 cases or 1.60%, with 10 suspects or 0.50%.
- Violation of Tax Collection Act: 40 cases or 6.41%, with 306 suspects or 15.35%.
- Counterfeit or alteration of currency or negotiable securities: 5 cases or 0.80%, with 9 suspects or 0.45%.
- Violation of Tobacco and Alcohol Administration Act: 12 cases or 1.92%, with 14

表 2.09
Table 2.09

近 2 年經濟犯罪涉案金額比較統計

Comparison of Amount of Money Involved in Economic Crimes over the Past 2 Years

涉案金額 Underlying Amount	99 年 2010		100 年 2011	
	案件數 No. of Cases	百分比 Percentage	案件數 No. of Cases	百分比 Percentage
合 計 Total	626	100.00%	624	100.00%
10 萬元以下 100,000 or under	157	25.08%	155	24.84%
10 萬元以上未滿 200 萬元 100,000 - 200,000	143	22.84%	142	22.76%
200 萬元以上未滿 500 萬元 200,000 - 500,000	50	7.99%	55	8.81%
500 萬元以上未滿 1,000 萬元 500,000 - 10,000,000	46	7.35%	49	7.85%
1,000 萬元以上未滿 5,000 萬元 10,000,000 - 50,000,000	230	94	223	87
5,000 萬元以上未滿 1 億元 50,000,000 - 100,000,000		37		31
1 億元以上 Above 100,000,000		99		105

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.

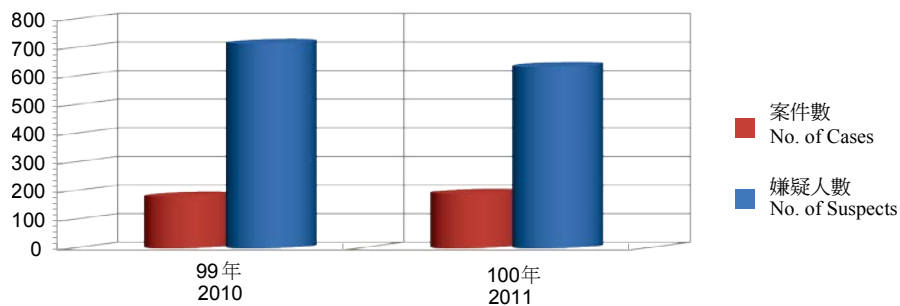
表 2.10
Table 2.10

近 2 年詐欺案件比較統計

Comparison of Statistics of Fraud Cases over the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		182	193
百分比 Percentage		100.00%	106.04%
增減率 Rate of Change		-37.46%	6.04%
嫌疑人數 No. of Suspects		717	636
百分比 Percentage		100.00%	88.70%
增減率 Rate of Change		-23.56%	-11.03%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		12,582,965	9,085,204
增減率 Rate of Change		28.77%	-27.80%

圖 2.05
Graph 2.05



近 2 年詐欺案件數及嫌疑人數比較

Comparison of Fraud Cases and Suspects over the Past 2 Years



suspects or 0.70%.

- Violation of the Banking Act: 53 cases or 8.49%, with 158 suspects or 7.93%.
- Intellectual property right infringement: 56 cases or 8.97%, with 91 suspects or 4.57%.
- Violation of Securities and Exchange Act: 41 cases or 6.57%, with 204 suspects or 10.24%.
- Violation of the Futures Trading Act: 35 cases or 5.61%, with 133 suspects or 6.67%.
- Violation of the Insurance Act: 8 cases or 1.28%, with 32 suspects or 1.61%.
- There are 68 other cases that undermined economic order (including 22 cases of violation of the Securities Investment Trust and Consulting Act, 5 cases of violations of the Commercial Accounting Act, 20 cases of violations of the Company Act, 6 cases of computer crimes, 11 cases of offenses Against Agriculture, Industry, and Commerce and 4 other cases) or 10.90%, with 145 suspects or 7.28%.

Of the above referenced cases, 223 involved more than \$10 Million, which is 7 cases less than the 230 cases in 2010, and account for 35.74% of the total cases, which is 1% less than 36.74% in 2010 (see Table 2.09).

(1) Fraud

i. Statistics:

There were 193 fraud cases this year, which is 6.04% more than the 182 cases in 2010, with 636 suspects, 11.30% less than the 717 suspects in 2010. The dollar amount involved was \$9,085,203,703, which was 27.80% less than \$12,582,964,977 in 2010 (see Tables 2.04, 2.05 and 2.10 and Graph 2.05).

The cases include:

- (i) Loan Fraud: 17 cases.
- (ii) Foreign trade fraud: 4 cases.
- (iii) Fraudulent bankruptcy: 2 cases.
- (iv) Fraudulent closedown of private loan association: 5 cases.
- (v) Real estate fraud: 3 cases.
- (vi) Fraud of negotiable instrument: 8 cases.

- (11) 保險詐欺 0 案。
- (12) 電腦網路詐欺 1 案。
- (13) 醫療詐欺 19 案。
- (14) 新型態集團性詐欺 56 案。
- (15) 其他 59 案。

（詳表 2.04、2.11 及圖 2.06）

2. 重要案例：

- (1) 陳○○、涂○○、王○○及李○○等人自組電話詐欺集團，由陳○○藏身大陸操控主導所有詐騙行動，涂○○再指派王○○等人透過電話假冒書記官或檢察官等身分，向不特定民眾佯稱涉嫌犯罪或遭冒名，須將財產交付監管及擔保云云，致受害人誤信而依指示交付財物予王○○等人，詐取 1,058 萬 5,712 元，經於 100 年 11 月 15 日移送高雄地方法院檢察署偵辦。
- (2) 以尤○○為首之電話詐欺集團，自 100 年 3 月起於臺南市麻豆地區設立電話詐騙機房，透過電話或語音簡訊，向大陸地區不特定民眾詐稱其金融帳戶或身分資料遭冒用涉及不法，必須配合將所有之資金轉存匯到指定的帳戶內由檢察官、法官或銀監會監管，致受害人誤信將財物匯入該詐欺集團指定的人頭帳戶內，詐欺集團再透過地下通匯管道將犯罪所得匯回臺灣，詐取人民幣 179 萬 6,368 元，經於 100 年 8 月 23 日移送臺中地方法院檢察署偵辦。
- (3) 李○○係長○診所負責人，配偶梁○亦係執業醫師，渠等 2 人自 91 年 8 月起基於不法所有之犯意聯絡，明知該診所之病患大多數係由李○○負責看診，梁○僅負責少數眼科、婦科等疾病之診查，卻將實際由李○○看診之病患偽以梁○看診名義登入電腦系統，並向中央健保局申報健保給付，藉以規避健保局合理門診量之給付規範，詐領健保給付 2,598 萬 8,052 元，經於 100 年 5 月 31 日移送嘉義地方法院檢察署偵辦。
- (4) 鄭○○、杜○○等 12 人係常業詐欺集團之共犯成員，以隨機撥打電話予不特定男性民眾，藉由攀談方式建立關係，並佯裝愛意論及婚嫁，再伺機以贖身脫離酒店、家中需喪葬費或要進修學費等方式請求金錢援助，待男方誤信為真交付財物後再藉故疏離，受害人數超過三百餘人，不法獲利逾



- (vii) Investment fraud: 16 cases.
- (viii) Credit card fraud: 2 cases.
- (ix) Advertising fraud: 0 case
- (x) Tax return fraud: 1 case.
- (xi) Insurance fraud: 0 case.
- (xii) Cyber fraud: 1 case.
- (xiii) Medical fraud: 11 cases.
- (xiv) New-type group fraud: 56 cases.
- (xv) Others: 59 cases.

(See Tables 2.04 and 2.11 and Graph 2.06)

ii. Significant cases:

- (i) Chen XX, Tu XX, Wang XX and Li XX formed a group of telephone threat fraud with Chen XX as the leader controlling all fraud schemes from Mainland China. Tu XX then assigned Wang XX, etc. to pretend as the registrar or prosecutor and randomly called individuals claiming that they are involved in certain crimes or their identifications had been used illegally, and that their properties need to be monitored or used as collateral. The victims were misled and gave money to Wang XX, etc. with a total amount of \$10,585,712. The case was referred to Kaohsiung District Prosecutor's Office on November 15, 2011.
- (ii) Yu XX led a group of telephone threat fraud and had been running telephone fraud through phone calls or text message from his base in the Madou area in Tainan City since March 2011. The callers called individuals in Mainland China and told these individuals that their financial accounts or identifications had been used illegally, and that they need to wire all their money to a specific account to be monitored by the prosecutor, judge or China Banking Regulatory Commission. The victims were misled and wired money into the nominee accounts. The fraud group then used underground channels to wire the funds back to Taiwan, defrauding more than RMB\$1,796,368. The case was referred to Taichung District Prosecutor's Office on August 23, 2011.
- (iii) Li XX is in charge of "Chang X Clinic". His spouse, Liang X is also a doctor. Most

表 2.11
Table 2.11

近 2 年詐欺案件型態比較統計

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

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數合計 Total No. of Cases		182	193
詐欺貸款 Loan Fraud		14	17
百分比 Percentage		7.69%	8.81%
增減率 Rate of Change		7.69%	21.43%
國貿詐欺 Foreign trade fraud		0	4
百分比 Percentage		0.00%	2.07%
增減率 Rate of Change		-100.00%	NA
惡性倒閉 Fraudulent bankruptcy		2	2
百分比 Percentage		1.10%	1.04%
增減率 Rate of Change		-60.00%	0.00%
倒會詐欺 Fraudulent closedown of private loan association		2	5
百分比 Percentage		1.10%	2.59%
增減率 Rate of Change		-77.78%	150.00%
不動產詐欺 Real estate fraud		2	3
百分比 Percentage		1.10%	1.55%
增減率 Rate of Change		0%	50.00%



續表 2.11
Table 2.11 (cont.)

近 2 年詐欺案件型態比較統計

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

項目 Item	年別 Year	99 年 2010	100 年 2011
票據詐欺 Fraud of negotiable instrument		6	8
百分比 Percentage		3.30%	4.15%
增減率 Rate of Change		-40.00%	33.33%
詐欺投資 Investment fraud		22	16
百分比 Percentage		12.09%	8.29%
增減率 Rate of Change		-29.03%	-27.27%
信用卡詐欺 Credit Card Fraud		1	2
百分比 Percentage		0.55%	1.04%
增減率 Rate of Change		-100.00%	100.00%
廣告詐欺 Advertising Fraud		2	0
百分比 Percentage		1.10%	0.00%
增減率 Rate of Change		NA	-100.00%
詐欺退稅 Tax Refund Fraud		0	1
百分比 Percentage		0.00%	0.52%
增減率 Rate of Change		-50.00%	NA

續表 2.11

Table 2.11 (cont.)

近 2 年詐欺案件型態比較統計

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

項目 Item	年別 Year	99 年 2010	100 年 2011
保險詐欺 Insurance Fraud		3	0
百分比 Percentage		1.65%	0.00%
增減率 Rate of Change		-50.00%	-100.00%
電腦網路詐欺 Cyber Fraud		3	1
百分比 Percentage		1.65%	0.52%
增減率 Rate of Change		-57.14%	-66.67%
醫療詐欺 Hospitalization Fraud		11	19
百分比 Percentage		6.04%	9.84%
增減率 Rate of Change		-54.17%	72.73%
新型態集團性詐欺 New-Type Group Fraud		42	56
百分比 Percentage		23.08%	29.02%
增減率 Rate of Change		-58.42%	33.33%
其他 Others		72	59
百分比 Percentage		39.56%	30.57%
增減率 Rate of Change		-8.86%	-18.06%

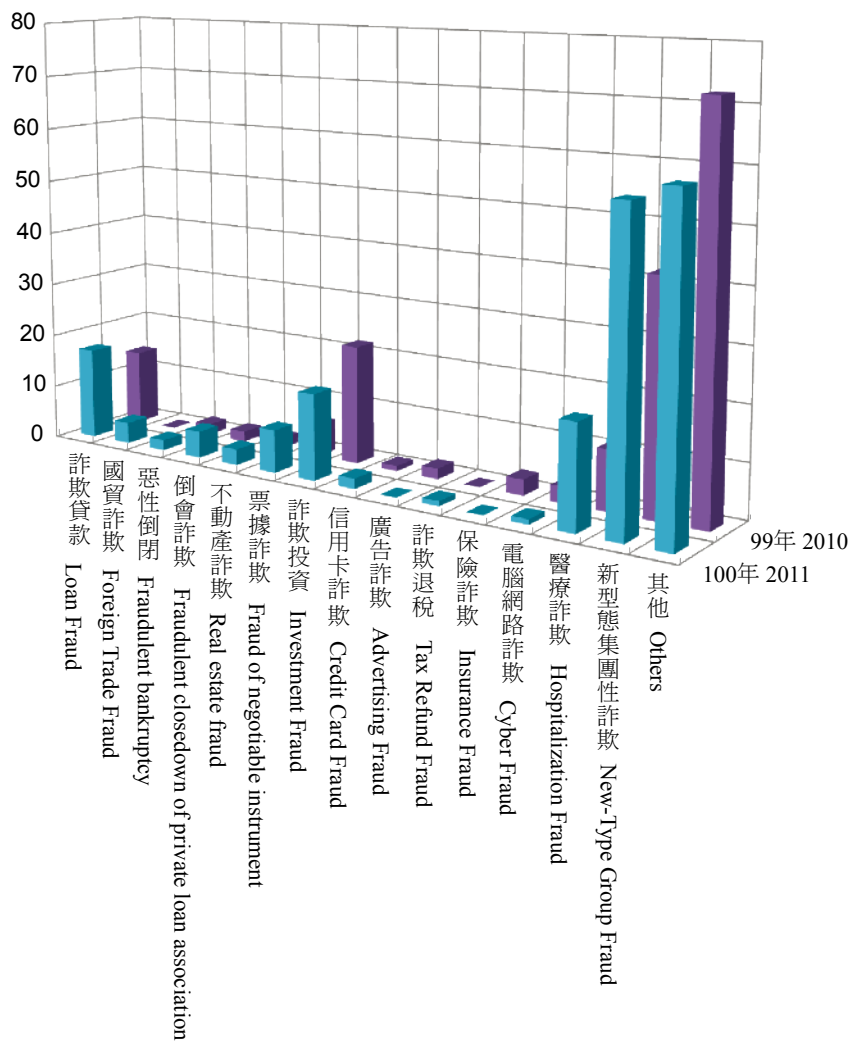
5,000 萬元，查扣不法所得現金 147 萬 6,941 元，經於 100 年 12 月 6 日移送板橋地方法院檢察署偵辦。

(5) 廖○○係黑○工程行實際負責人，黃○○為登記負責人，95 年 1 月間行



of the patients went to the clinic for Li XX, and Liang XX was only responsible for seeing ophthalmology and gynecology patients. However, since August 2002, with the intention to obtain illegal benefits, the two entered Li XX's patients as Liang XX's patients in the computer system to get around the maximum claim threshold allowed

圖 2.06
Graph 2.06



近 2 年詐欺案件型態比較

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

政院農業委員會動植物防疫檢疫局為防止禽流感入侵，補助養禽戶設置養禽場圍網工程，渠等二人為圖詐領補助款，製作不實之工資費用憑證，再交由中華民國養鵝養鴨協會及彰化縣養雞協會向主管機關申請給付，自 95 年 1 月 1 日至 96 年 12 月 31 日止，共計詐領 1 億 1,457 萬 8,036 元補助款，經於 100 年 10 月 21 日移送彰化地方法院檢察署偵辦。

- (6) 徐范○○係臺○租車公司負責人，該公司於 96 年至 99 年間承攬桃園縣政府小型復康巴士提供身心障礙者無障礙運輸服務案，因契約規定承攬業者之巴士需達每日最低載運趟次，桃園縣政府方給予補助，該公司為詐取補助款，竟指示復康巴士駕駛利用身心障礙乘客預約後取消的機會，仍前往定點完成 GPS 定位製造假趟次，或直接假冒客戶訂車，以空車完成載運趟次，詐得補助款 493 萬 3,536 元，經於 100 年 3 月 16 日移送桃園地方法院檢察署偵辦。
- (7) 戴○○係三○製帽公司負責人，91 年間海地共和國總統來訪，亟需我國廠商前往設廠投資，戴○○明知公司財務狀況不佳無力負擔其他投資案，透過財團法人國際合作發展基金會保證，向中國輸出入銀行貸得 1 億 4,800 萬元，惟貸得款項並未用於投資設廠，而係償還私人債務及支付國內公司營運費用，且未按期繳交利息及本金，致國際合作發展基金會承擔欠款，損失 1 億 5,266 萬 5,834 元，經於 100 年 7 月 29 日移送臺北地方法院檢察署偵辦。
- (8) 郭○豪與郭○庭兩兄弟為香港美○珠寶商行負責人，渠等知悉 14K 金飾品含金量成分應達 58.5% 以上，18K 金飾品含金量成分應達 75.0% 以上之標準，竟共同基於詐騙之犯意，明知所販售之 14K、18K 金飾物，大多未達含金量成分標準，卻仍以各該 K 金含金量成分之價值販售，經搜索查扣含金量不足之 K 金飾品 155 件，不法獲利達 549 萬 7,688 元，經於 100 年 11 月 4 日移送臺北地方法院檢察署偵辦。

(二)侵占案件

1. 數據比較：

本年移送侵占案件 58 案，較 99 年之 41 案，增加 41.46%；嫌疑人 126 人，較 99 年之 69 人，增加 82.61%；涉案標的 172 億 4,346 萬 7,881 元，較 99 年之 29 億 3,923 萬 9,604 元，增加 486.66%。（詳表 2.04、2.05、2.12 及圖 2.07、2.08）



for and claim more payments from the Bureau of National Health Insurance. The total defrauded health insurance payment is \$25,988,052. The case was referred to the Chiayi District Prosecutor's Office on May 31, 2011.

- (iv) Cheng XX, Du XX and 10 others are accomplices of a fraud group and randomly called males to establish relationship through conversations. They pretended to be in love and intend to get married, and came up with excuses such as trying to get out of the gentlemen's club or needing money for the funeral or education to get financial assistance. After the male victims were tricked into giving them the money, the connection was cut. Total number of victims is over 300 defrauding over \$50 million with \$1,476,941 in cash. The case was referred to Banciao District Prosecutor's Office on December 6, 2011.
- (v) Liao XX is the actual person in charge of Black X Construction Company, and Huang XX is on record as the person in charge. During January 2006, in order to prevent bird flu, Bureau of Animal and Plant Health Inspection and Quarantine of Council of Agriculture, Executive Yuan subsidized the livestock farmers to install fences at the poultry farm. To defraud the subsidies, the two produced false payroll certificates and submitted them to Goose Association Republic of China and Changhua County Poultry Association to claim payments from the competent authority. A total of \$114,578,036 was defrauded between January 1, 2006 and December 31, 2007. The case has been referred to Changhua District Prosecutor's Office on October 21, 2011.
- (vi) Hsu Fan XX is in charge of Tai X Car Rental. Said company was contracted by Taoyuan County Government for the Barrier-free Transportation Project to provide small shuttle bus to the physically and mentally disabled between 2007 and 2010. The contract stipulates the minimum daily frequency in order to be eligible for the subsidy. To defraud the subsidy, said company instructed the bus driver to drive to certain locations even after the appointment was canceled so that the position is recorded on the GPS. The company also made fake appointments from pretend clients and drove back and forth with no passengers. The company defrauded \$4,933,536. The case was forwarded to Taoyuan District Prosecutor's Office on March 16, 2011.

案件型態：

- (1) 普通侵占 13 案。
- (2) 公益侵占 7 案。
- (3) 業務侵占 38 案。

表 2.12
Table 2.12

近 2 年侵占案件及型態比較統計

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

項目 Item		年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases			41	58
百分比 Percentage			100.00%	141.46%
增減率 Rate of Change			-37.88%	41.46%
嫌疑人數 No. of Suspects			69	126
百分比 Percentage			100.00%	182.61%
增減率 Rate of Change			-38.39%	82.61%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)			2,939,240	17,243,468
增減率 Rate of Change			30.23%	486.66%
侵占類別 Type of Embezzlement	普通侵占 General Embezzlement		13	13
	公益侵占 Embezzlement Involving Public Interest		4	7
	業務侵占 Embezzlement by Employees of Private Business		24	38



- (vii) Dai XX is in charge of Three X Hat Manufacturing Company. When the president of Haiti visited in 2002, he invited Taiwanese companies to build their plants in Haiti. Knowing the company's poor financial situation and its inability to invest, Dai XX received a loan in the amount of \$148,000,000 from The Export-Import Bank of ROC with Taiwan ICDF as the cosigner. However, the load was not used for investment purposes but for paying off personal debts and the company's operational costs. Dai XX also failed to pay the interests and principal on time. As a result, Taiwan ICDF had to assume the debt with a loss of \$152,665,834. This case was forwarded to Taipei District Prosecutor's Office on July 29, 2011.
- (viii) Guo X Hao and Guo X Ting, who are siblings, are in charge of Hong Kong Mei X Jewelry Business. The gold content in 14 karat gold should be over 58.5% and 18 karat should be 75%. With the intention to defraud, the two were selling gold jewelries at the price of 14 and 18 karat gold but they do not meet the minimum gold content. The search found 155 pieces of gold jewelries that do not meet the minimum gold content with illegal proceeds of \$5, 497,688. This case was forwarded to Taipei District Prosecutor's Office on November 4, 2011.

(2) Embezzlement

i. Statistics:

There were a total of 58 embezzlement cases referred this year, which was 41.46% more than the 41 cases in 2010, with 126 suspects, which was 82.61% more than the 69 suspects in 2010, with a monetary loss of \$17,243,467,881, which was 486.66% more than \$2,939,239,604 in 2010 (see Tables 2.04, 2.05 and 2.12 and Graphs 2.07 and 2.08).

The cases include:

- (i) General embezzlement: 13 cases.
- (ii) Embezzlement involving public interest: 7 cases.
- (iii) Embezzlement by employees of private business: 38 cases.

(See Tables 2.04 and 2.12 and Graph 2.08)

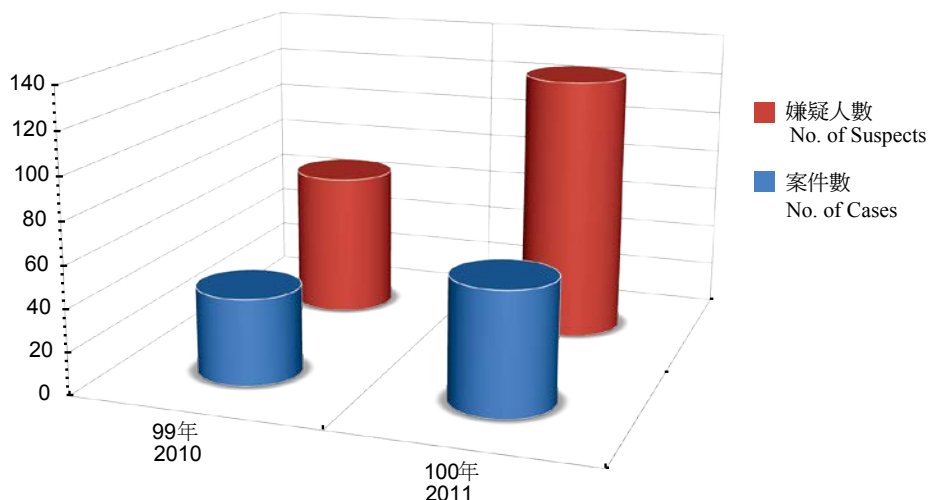
ii. Significant Cases;

(詳表 2.04、2.12 及圖 2.08)

2. 重要案例：

- (1) 顧○○係私立醒○中學董事長、醒○技術學院董事，為償還私人借款，明知學校一切收、支均應依學校會計制度規定登帳，竟利用實質掌控 2 校董事會及學校財務運作機會，陸續以學校名義另行開立規避學校會計制度管控之金融帳戶，復利用掌管學校定存單機會，先後辦理定存單質借，再將質借款項轉入前揭私人掌控之學校帳戶，遇有教育主管機關查核，再設法調度資金清償質借款項，重新辦理定存，經清查，顧○○長期以循環質借方式挪用醒○技術學院定存單辦理質借達 771 筆，金額合計 89 億 4,717 萬元；挪用醒○中學定存單辦理質借達 777 筆，金額合計 67 億 6,274 萬 4,000 元，經於 100 年 8 月 15 日移送板橋地方法院檢察署偵辦。

圖 2.07
Graph 2.07

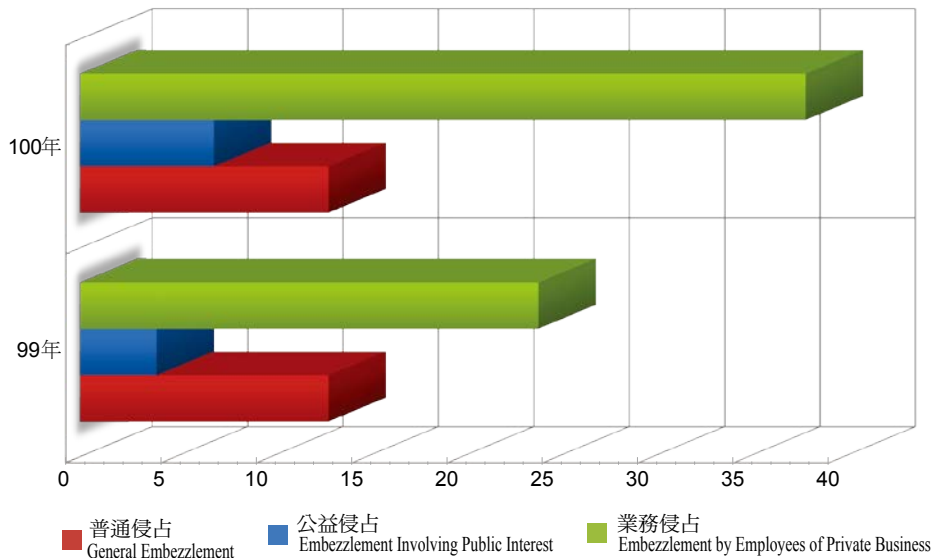


近 2 年侵占案件數及嫌疑人數比較
Comparison of Embezzlement Cases and Suspects over the Past 2 Years



- (i) Gu XX serves as the Chairman of Hsing X Senior High School and the Board Member of Hsing X Institute of Technology. The school income and expenditure should be recorded according to the school accounting system. In order to pay off personal debts, Gu XX abused the duty of controlling the board in both schools and school finances to open another account in the name of the schools without being subject to the school accounting system. Gu XX borrowed against the school's certificate of deposits and deposited the loans into the above mentioned account. When the competent agency conducted audits, Gu XX paid off the loans and reopened the certificate of deposit accounts. Gu XX borrowed against the certificate of deposit 771 times with a total of \$6,762,744,000. The case was referred to Banciao District Prosecutor's Office on August 15, 2011.

圖 2.08
Graph 2.08



近 2 年侵占案件型態比較

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

- (2) 陳○○係信○環境科技公司負責人，90 年至 99 年間陸續以「股東往來」名義套取公司資金 2 億 3,257 萬 5,276 元，再匯入渠個人帳戶挪為私用，復以公司資金週轉為由，未經股東同意，將公司不動產設定抵押向張○○、鄧○○及黃○○等 3 人借款 3,200 萬元，其中 1,624 萬 6,500 元遭陳○○挪用，經於 100 年 9 月 5 日移送臺北地方法院檢察署偵辦。
- (3) 韓○○係洋○旅行社董事長，李○○係該旅行社觀光部總經理，98 年 7 月間該旅行社承攬消費者出國旅遊業務，並收取團費共計 573 萬 6,884 元後，竟將團費挪為他用，未支付國外接待旅行社已代墊之餐宿費用及機票等款項，致旅客無法如期出團，韓○○復於該旅行社發生跳票後，為避免資金遭查扣，竟指示李○○將海外往來之新加坡大○旅行社等應收帳款約十餘萬美元，轉匯至李○○在第一銀行城東分行私人帳戶，而李○○將匯入款項部分支付洋○旅行社國內各項應付團費後，將結餘款 213 萬 2,676 元，以公司積欠渠個人薪資及退休金為由據為己有，經於 100 年 5 月 20 日移送臺北地方法院檢察署偵辦。

(三)背信案件

1. 數據比較：

本年移送背信案件 29 案，較 99 年之 43 案，減少 32.56%；嫌疑人 76 人，較 99 年之 143 人，減少 46.85%；涉案標的 44 億 4,081 萬 6,292 元，較 99 年之 41 億 9,220 萬 9,588 元，增加 5.93%。（詳表 2.04、2.05、2.13 及圖 2.09）

2. 重要案例：

- (1) 黃○○於 89 年 5 月間購買座落臺北市大安區懷○段土地，並以吳○○及張○○等 39 位人頭名義申請移轉登記，使臺北市大安地政事務所人員登載於土地登記謄本，嗣「大安區懷○自辦市地重劃區重劃會」辦理籌設時，由黃○○本人及吳○○等 5 名人頭擔任理事，實際掌控重劃會之決策，黃○○意圖低價取得重劃後之土地，利用籌措重劃經費之機會，未依「獎勵土地所有權人辦理市地重劃辦法」申請低利貸款，竟於 92 年間以 12% 至 14% 不等之年利率向渠本人及親友借款，重劃後將剩餘地按評定地價抵售予渠本人及親友。黃○○復於辦理地上物拆遷補償時，刻意提高渠本人部



- (ii) Chen XX is in charge of Hsin X Environmental Technology. Between 2001 and 2010, he used the excuse of “transactions among the shareholders” to obtain \$232,575,276 from the company fund and wire it to his personal account. He then used the excuse of replenishing company cash flow and borrowed \$32,000,000 from Chang XX, Deng XX and Huang XX with the company’s real estate as collateral, of which \$16,246,500 was used by Chen XX. The case was referred to Taipei District Prosecutor’s Office on September 5, 2011.
- (iii) Han XX is the Chairman of Yang X Travel Agency. Li XX is the president of the agency’s tourism department. In July 2009, the travel agency organized international group tours and charged a total of \$5,736,884 for the tour fare. The money was not used to pay for the accommodations, food and plane tickets, which were paid by the local travel agencies on behalf of Yang X Travel Agency, but for other purposes. As a result, the group could not leave for the tour on schedule. After the agency’s check bounced, to keep the capital from being confiscated, Han XX instructed Li XX to wire over \$100,000 USD, which was meant for Da X Travel Agency in Singapore, to Li XX’s personal account in the Cheng Dong Branch of First Bank. After Li XX used part of the money to pay off money owed to the tour groups, Li XX took the remaining \$2,132,676 into personal possession as salary and pension owed to him by the company. The case was referred to Taipei District Prosecutor’s Office on May 20, 2011.

(3) Breach of Trust

i. Statistics:

There were a total of 29 cases of breach of trust referred this year, which was 32.56% less than the 43 cases in 2010, with 76 suspects, which was 46.85% less than the 143 suspects in 2010; the amount of underlying loss was \$4,440,816,292, which was 5.93% more than \$4,192,209,588 in 2010 (see Tables 2.04, 2.05 and 2.13 and Graph 2.09).

ii. Significant Cases:

- (i) Huang XX bought the land located in Huai X Section of Daan District in Taipei City in May 2000 and applied for the registration and transfer in the names of Wu XX, Chang

表 2.13
Table 2.13

近 2 年背信案件比較統計

Comparison of Statistics of Breach of Trust Cases over the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		43	29
百分比 Percentage		100.00%	67.44%
增減率 Rate of Change		79.17%	-32.56%
嫌疑人數 No. of Suspects		143	76
百分比 Percentage		100.00%	53.15%
增減率 Rate of Change		-10.06%	-46.85%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		4,192,210	4,440,816
增減率 Rate of Change		8.25%	5.93%

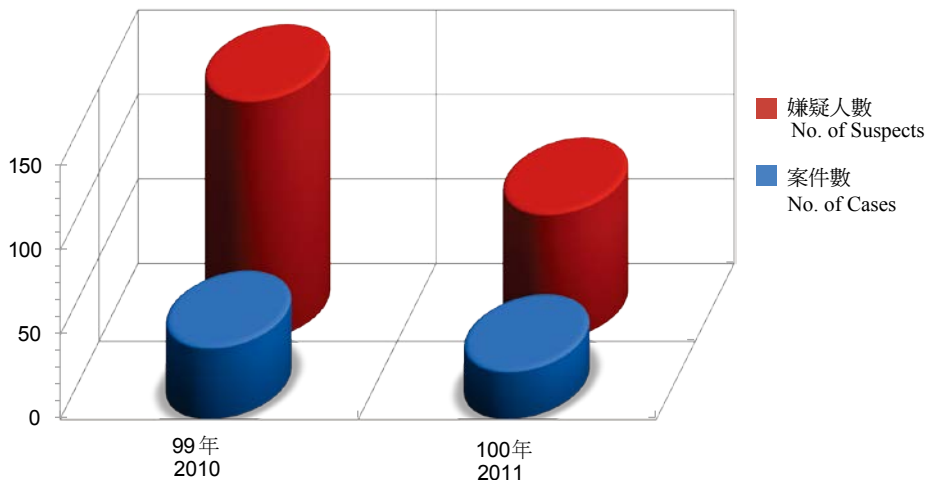
分之補償費，致生損害於重劃會，並獲取不法利益 6 億 3,363 萬 2,044 元，經於 100 年 5 月 17 日移送臺北地方法院檢察署偵辦。

- (2) 廖○○係廖○美祭祀公業之管理人，未經該公業派下員大會決議，竟偽造會議紀錄，授權由渠處理該公業所有之土地（1,126.6 坪），嗣後廖○○將土地以每坪 45 萬元出售予建商，廖○○意圖為自己不法所有，要求買賣契約虛載為每坪 34 萬元，另 11 萬元價差則與建商以訂立「委託處理搬遷補償契約書」名義予以侵吞，金額計 1 億 2,390 萬元，經於 100 年 6 月 28 日移送臺中地方法院檢察署偵辦。



XX and 37 others. As a result, Daan Land Office of Taipei registered the names of Huang XX, Wu XX and 3 others as nominal directors with actual decision-making power on the land registration transcript for the “Huai X, Daan Land Readjustment Association” when the readjustment was in progress. Huang XX intended to purchase the readjusted land at a low price, and therefore used took advantage of the fundraising opportunity to borrow from families and friends with interest rates ranging from 12 to 14% in 2003 instead of applying for the low interest loans in accordance with “Regulations encouraging landowners for land readjustment”. After the readjustment, he used the evaluated value of the remaining land as payments to those he borrowed from. Huang XX also deliberately increased his compensation during ground object relocation compensation, causing damages to the Readjustment Association and illegally gained \$633,632,044. The case was forwarded to Taipei District Prosecutor’s Office on May 17, 2011.

圖 2.09
Graph 2.09



近 2 年背信案件數及嫌疑人數比較
Comparison of Breach of Trust Cases and Suspects over the Past 2 Years

(3) 李○信係中○醫事學院董事會董事，對該校辦理之工程有權推薦投標廠商，91 年 2 月間該學院辦理新建科技教學大樓工程，瑞○營造公司負責人李○杰要求李○信予以推薦，並表示事後將給予好處，李○信明知瑞○營造公司不符投標資格，卻仍然推薦該公司以 2 億 860 萬元承包，事後獲得李○杰支付之酬金 2,845 萬 9,300 元，經於 100 年 7 月 13 日移送臺中地方法院檢察署偵辦。

(四) 重利案件

1. 數據比較：

本年移送重利案件計 16 案，較 99 年之 9 案，增加 77.78%；嫌疑人 53 人，較 99 年之 20 人，增加 165%；涉案標的 2 億 2,477 萬 9,925 元，較 99 年之 3 億 4,470 萬 9,477 元，減少 34.79%。（詳表 2.04、2.05、2.14 及圖 2.10）

表 2.14
Table 2.14

近 2 年重利案件比較統計

Comparison of Statistics of Usury Cases over the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		9	16
百分比 Percentage		100.00%	177.78%
增減率 Rate of Change		-35.71%	77.78%
嫌疑人數 No. of Suspects		20	53
百分比 Percentage		100.00%	265.00%
增減率 Rate of Change		-45.95%	165.00%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		344,709	224,780
增減率 Rate of Change		53.12%	-34.79%



- (ii) Liao is the administrator of Liao X Mei Common Property for Ancestral Worship. He fabricated the meeting records without representatives from the common property and authorized others to deal with matters concerning the land owned by said common property (1,126.6 pings, approximately 3717.78 m²). Liao then sold the land at the price of \$450,000 per ping to development companies and requested that the contract stipulates \$340,000 per ping instead so he can keep the difference. He drew a separate contract, “Compensation for Authorized Dealings of Relocation”, with the development companies to legitimize the \$110,000 that he kept for personal use. The total came to \$1,239,000,000 and the case was referred to Taichung District Prosecutor’s Office on June 28, 2011.
- (iii) Li X Hsin is the Member of the Board of Chung X University of Medical Technology and has the right to recommend suppliers for the tenders on school constructions. In February 2002, said university was building a new technology building. Li X Jie, representative of Rui X Construction Company, asked Li X Hsin for his recommendation and promised rebates afterward. Knowing that Rui X Construction Company was not qualified, Li X Hsin still recommended said company for the contract with \$286,000,000. Afterward, Li X Jie paid him \$28,459,300. The case was referred to Taichung District Prosecutor’s Office on July 13, 2011.

(4) Usury

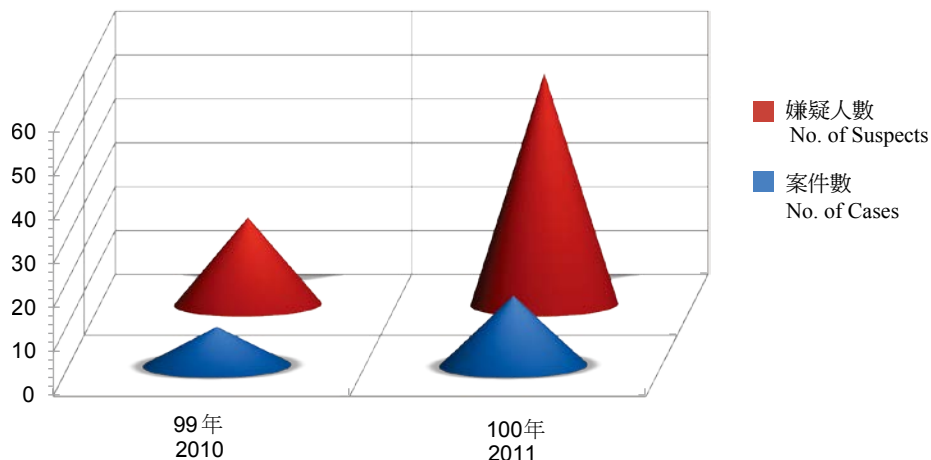
i. Statistics:

There were 16 cases of usury referred this year, which is 77.78% more than the 9 cases in 2010, with 53 suspects, which was 165% more than the 20 suspects in 2010. The underlying amount was \$224,779,925, which was 34.79% less than \$344,709,477 in 2010 (see Tables 2.04, 2.05 and 2.14 and Graph 2.10).

ii. Significant cases:

- (i) Between May 1 and September 16, 2009, Chuan XX, Chen XX and Hsu XX loaned cash to a group of individuals including Yan XX in the form of exchanging cash with checks and charged 80% interest, obtaining illegal proceeds as high as \$30,680,500. The

圖 2.10
Graph 2.10



近 2 年重利案件數及嫌疑人數比較
Comparison of Usury Cases and Suspects over the Past 2 Years

2. 重要案例：

- (1) 莊○○、陳○○及許○○等人，98 年 5 月 1 日至 98 年 9 月 16 日間，以支票換現金方式，將現金貸予需款恐急之民眾顏○○等人，並收取月利率 80% 之重利，牟取不法利益達 3,068 萬 500 元，經於 100 年 4 月 22 日移送臺南地方法院檢察署偵辦。
- (2) 黃○○係新○當舖負責人，林○○係該當舖店長，98 年 4 月至 99 年 10 月間，趁客戶急需用錢並缺乏經驗之際，分別對前來典當物品之民眾收取 36% 至 120% 年息，汽車借款民眾則收取 96% 至 108% 年息；另該當舖除經營典當業外，亦從事放款業務，要求客戶於簽立本票及質押身分證件後，亦可直接以 216% 年息借款，牟取不法利益 711 萬 8,925 元，經於 100 年 1 月 18 日移送基隆地方法院檢察署偵辦。
- (3) 王○○及林○○2 人共同經營放貸業務，92 年至 99 年 11 月間，以借款 10 萬元，1 個月為 1 期，每月需交付 2,400 元至 3,600 元（年息 29% 至



case was forwarded to Tainan District Prosecutor's Office on April 22, 2011.

- (ii) Huang XX is in charge of Hsin X Pawn Shop. Lin XX is the store manager. Between April 2009 and October 2010, they took advantage of the clients' inexperience and their urgent need for money by charging those who pawned goods at the store 36% to 120% annual interest. Those who borrowed against their automobiles are charged 96% to 108% interest. In addition to the pawn shop, they are also in the lending business, charging 216% annual interest after the client signed the promissory notes and leaving their personal identifications as collateral. The total illegal proceeds are \$7,118,925. The case was referred to Keelung District Prosecutor's Office on January 18, 2011.
- (iii) Wang XX and Lin XX jointly operate a lending business. Between 2003 and November 2010, for someone who borrowed \$100,000 with 1 month as the payment cycle, the monthly payment was between \$2,400 and \$3,600 (29% to 49% annual interest), and the interests are deducted first. They lent to individuals including Liu XX in their moment of needs and obtained illegal proceeds of \$11,300,000. The case was referred to Nantou District Prosecutor's Office on June 20, 2011.

(5) Smuggling

i. Statistics:

There were 10 smuggling cases referred this year, which was 44.44% less than the 18 cases in 2010, with 10 suspects, which was 50% less than the 20 suspects in 2010. The dollar amount involved was \$7,100,857, which was 72.31% less than \$25,644,277 in 2010. (see Tables 2.04, 2.05 and 2.15 and Graph 2.11).

The cases include:

- (i) By container: 8 cases.
- (ii) By fishing boats: 0 case.
- (iii) By personal carriage: 1 case.
- (iv) By air freight: 1 case.

(See Table 2.16 and Graph 2.12)

ii. Significant Cases:

- (i) Liu XX is aware that shredded mushrooms, compressed mushrooms, dried mushrooms and pork tendon are controlled items according to Regulations on Punishment for

49%) 之高利，且先預扣利息之方式，趁劉○○等多人急迫之際提供借款，牟取不法利益達 1,130 萬元，經於 100 年 6 月 20 日移送南投地方法院檢察署偵辦。

(五) 走私案件

1. 數據比較：

本年移送走私案件 10 案，較 99 年之 18 案，減少 44.44%；嫌疑人 10 人，較 99 年之 20 人，減少 50%；涉案標的 710 萬 857 元，較 99 年之 2,564 萬 4,277 元，減少 72.31%。（詳表 2.04、2.05、2.15 及圖 2.11）

表 2.15
Table 2.15

近 2 年走私案件比較統計

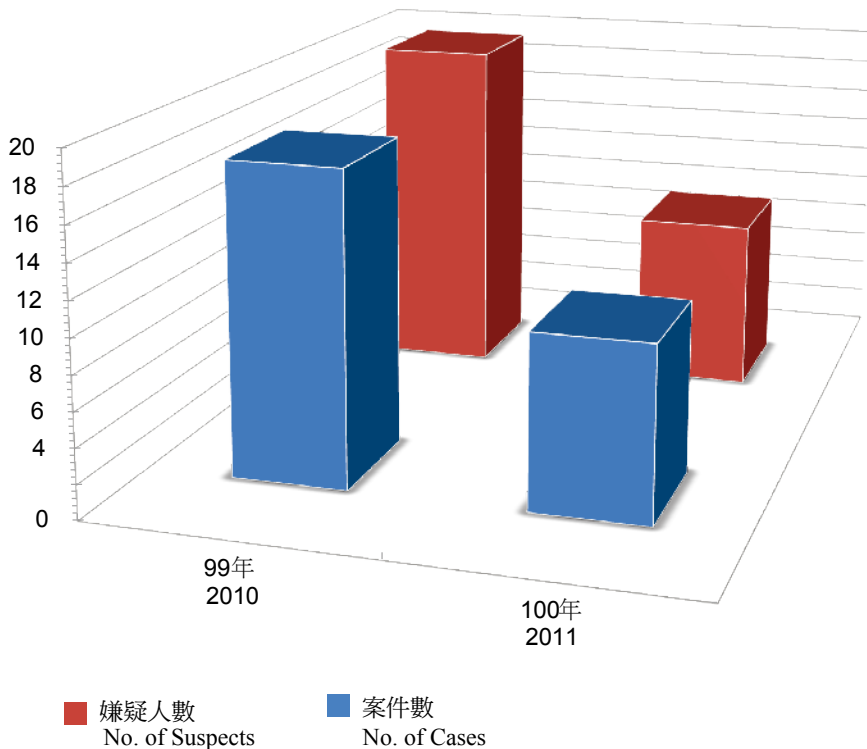
Comparison of Statistics of Smuggling Cases over the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		18	10
百分比 Percentage		100.00%	55.56%
增減率 Rate of Change		80.00%	-44.44%
嫌疑人數 No. of Suspects		20	10
百分比 Percentage		100.00%	50.00%
增減率 Rate of Change		-4.76%	-50.00%
涉案標的（元） Underlying Amount (dollars)		25,644,277	7,100,857
增減率 Rate of Change		9.27%	-72.31%



Smuggling by Executive Yuan and they may not be imported without approval. Liu XX imported two forty-feet freight containers as household miscellaneous from Hong Kong on September 4, 2010. After Keelung Customs Office's inspection, they found 15,960 kilos of shredded mushrooms, 5,250 kilos of dried mushrooms, 11,910 kilos of compressed mushrooms, 1,760 kilos of whole ham, 1,207 kilos of ham chunks, 6,500 kilos of pork tendon, 252 cases of Good Luck cigarettes, and 2,800 tablets of Viagra. The case was forwarded to Keelung District Prosecutor's Office on November 21, 2011.

圖 2.11
Graph 2.11



近 2 年走私案件數及嫌疑人數比較
Comparison of Smuggling Cases and Suspects over the Past 2 Years

案件型態：

- (1) 貨櫃走私 8 案。
- (2) 漁船走私 0 案。
- (3) 夾帶走私 1 案。
- (4) 空運走私 1 案。

(詳表 2.16 及圖 2.12)

表 2.16
Table 2.16

近 2 年走私案件型態比較統計

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

項目 Item		年別 Year	99 年 2010	100 年 2011
合計 Total	案件數 No. of Cases		18	10
	嫌疑人數 No. of Suspects		20	10
貨櫃走私 By Cargo	案件數 No. of Cases		11	8
	嫌疑人數 No. of Suspects		13	8
漁船走私 By Fishing Boats	案件數 No. of Cases		0	0
	嫌疑人數 No. of Suspects		0	0
夾帶走私 By Person	案件數 No. of Cases		7	1
	嫌疑人數 No. of Suspects		7	1
空運走私 Smuggling by air freight	案件數 No. of Cases		0	1
	嫌疑人數 No. of Suspects		0	1



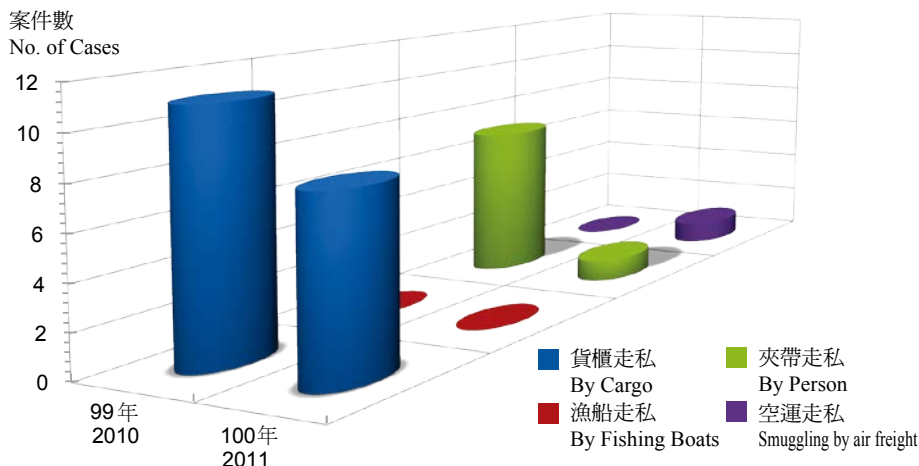
(ii) Yuan XX is aware that the yellow tail from Mainland China is a controlled item according to Regulations on Punishment for Smuggling by Executive Yuan and cannot be imported without approval. On November 8, 2010, Yuan XX imported one forty-foot freight container. After the container was opened by the Wudu branch of Keelung Customs Office, they found 1,435.6 kilos of frozen yellow tail. The case was referred to Shihlin District Prosecutor's Office on September 26, 2011.

(6) Violation of Tax Collection Act

i. Statistics:

There were 40 tax law violation cases this year, 25% more than 32 cases in 2010, with 306 suspects, 26.09% less than 414 suspects in 2010. The dollar amount involved is \$9,037,907,272, which was 37.57% more than \$6,657,805,707 in 2010 (see Tables 2.04, 2.05 and 2.17 and Graph 2.13).

圖 2.12
Graph 2.12



近 2 年走私案件型態比較

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

2. 重要案例：

- (1) 劉○○明知大陸地區產製香菇絲、壓縮香菇、乾香菇及豬腳筋係行政院依懲治走私條例授權公告之管制物品，未經申請許可，不得擅自輸入，竟以家用雜物品（HOUSEHOLD MISCELLANEOUS）名義於 99 年 9 月 4 日自香港報運進口 2 只 40 呎貨櫃，嗣經財政部基隆關稅局開櫃查驗，發現夾藏香菇絲 1 萬 5,960 公斤、乾香菇 5,250 公斤、壓縮香菇 1 萬 1,910 公斤、火腿支 1,760 公斤、火腿塊 1,207 公斤、豬腳筋 6,500 公斤、Good Luck 牌香菸 252 箱、威而鋼 2,800 顆，經於 100 年 11 月 21 日移送基隆地方法院檢察署偵辦。
- (2) 袁○○明知大陸地區產製之紅甘鯪係行政院依懲治走私條例授權公告之管制物品，未經申請許可，不得擅自輸入，竟以海產品名義於 99 年 11 月 8 日自香港報運進口 1 只 40 呎貨櫃，嗣經財政部基隆關稅局五堵分局開櫃查驗，發現夾帶冷藏紅甘鯪 1,435.6 公斤，經於 100 年 9 月 26 日移送士林地方法院檢察署偵辦。

(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 40 案，較 99 年之 32 案，增加 25%；嫌疑人 306 人，較 99 年之 414 人，減少 26.09%；涉案標的 90 億 3,790 萬 7,272 元，較 99 年之 66 億 5,780 萬 5,707 元，增加 35.75%（詳表 2.04、2.05、2.17 及圖 2.13）

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）24 案。
- (2) 違反稅捐稽徵法第 42 條（違反代徵或扣繳業務）1 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 5 案。

（詳表 2.18 及圖 2.14）

2. 重要案例：

- (1) 鄧○○、廖○○等人係好○聯網絡科技公司負責人，該公司自 97 年起先



The cases include:

- (i) Article 41 of the Tax Collection Act (Taxpayer evades tax by illicit means): 24 cases.
- (ii) Article 42 of Tax Collection Act (Violation of tax collection by withholding procedures): 1 case.
- (iii) Article 43 of Tax Collection Act (Instigating or helping others in tax evasion): 10 cases.
- (iv) Others: 5 cases.

(See Table 2.18 and Graph 2.14)

ii. Significant Cases:

- (i) Deng XX and Liao XX are in charge of Hao X Lien Network Technology. Said company obtained “ChinaPay”, the wireless credit card machine that connects with China UnionPay in Mainland China from the Hong Kong areas since 2008. They took advantage of the fact that the number of tourists visiting Taiwan was increasing and most of them paid with ChinaPay. They persuaded 32 arts and crafts stores that mainly

表 2.17
Table 2.17

近 2 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 the Past 2 Years

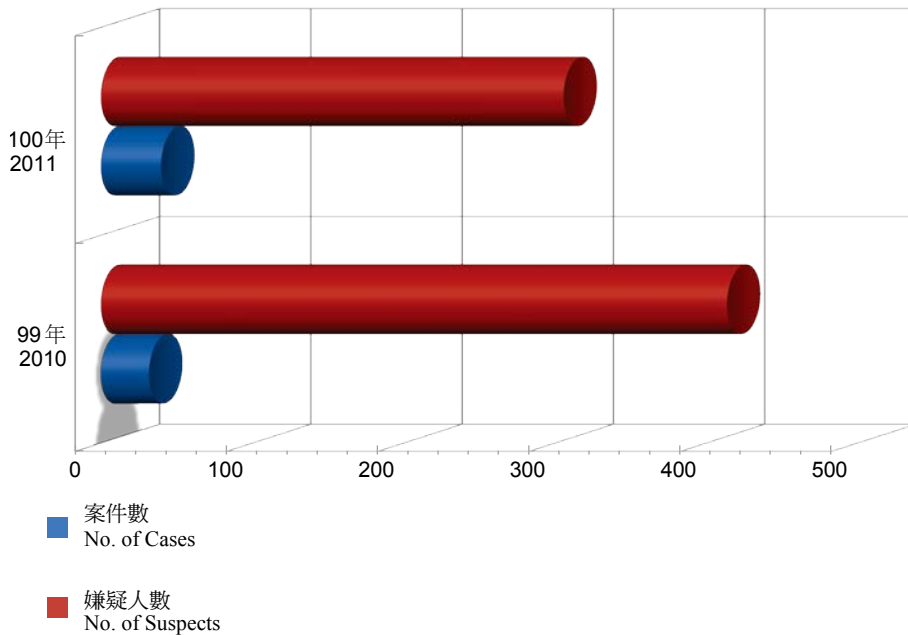
項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		32	40
百分比 Percentage		100.00%	125.00%
增減率 Rate of Change		-46.67%	25.00%
嫌疑人數 No. of Suspects		414	306
百分比 Percentage		100.00%	73.91%
增減率 Rate of Change		-42.34%	-26.09%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		6,657,806	9,037,907
增減率 Rate of Change		-68.80%	35.75%

後自香港地區取得與大陸地區中國銀聯公司連線之無線刷卡機「網付通」，渠等利用大陸地區近年來臺旅遊人數日增，且來臺旅客大多使用銀聯卡消費，以可增加營收為由，遊說以接待大陸旅客為主之臺灣 32 家藝品店與該公司簽約使用「網付通」，供大陸旅客得直接在臺灣刷銀聯卡消費，並將交易資料透過香港傳輸至中國銀聯公司，協助各藝品店漏開統一發票，好○聯公司則賺取其間手續費用，經統計各店家漏開發票金額達 21 億 1,256 萬元，經於 100 年 6 月 16 日移送臺北地方法院檢察署偵辦。

(2) 曾○○、陳○○及薛○○等人係從事受客戶委託自大陸地區運送成衣回臺為業，94 年至 100 年 3 月間，基於幫助客戶銓○公司等成衣商虛增營業額



圖 2.13
Graph 2.13



近 2 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 the Past 2 Years

received mainland tourists to sign and agree to use “ChinaPay” with said company and allow the mainland tourists to make purchases with credit cards from China UnionPay directly. They will also transmit the transaction information to China UnionPay through Hong Kong so that these stores may avoid issuing the uniform invoice, and Hao X Lien Company charged processing fees. The total dollar amount without the uniform invoice is \$2,112,560,000. The case was forwarded to Taipei District Prosecutor’s Office on June 16, 2011.

- (ii) Tseng XX, Chen XX and Hsueh XX are in the business of transporting textiles to Taiwan by commission. From 2005 to March 2011, for the purpose of helping

表 2.18
Table 2.18

近 2 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 the Past 2 Years, by Code Violation

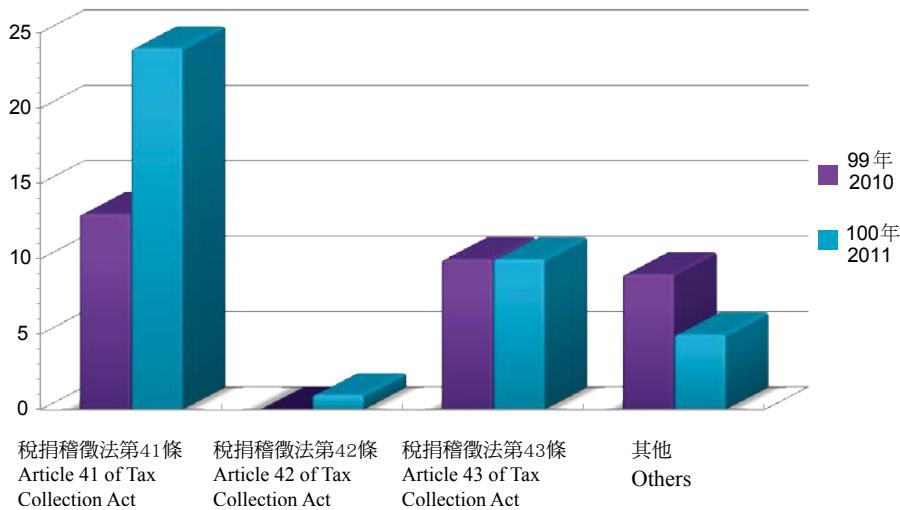
項目 Item	年別 Year	99 年 2010	100 年 2011
案件數合計 Total No. of Cases Percentage		32	40
百分比 Percentage		100.00%	125.00%
增減率 Rate of Change		-46.67%	25.00%
稅捐稽徵法第 41 條 Article 41 of Tax Collection Act		13	24
稅捐稽徵法第 42 條 Article 42 of Tax Collection Act		0	1
稅捐稽徵法第 43 條 Article 43 of Tax Collection Act		10	10
其他 Others		9	5

申報扣抵營業稅之目的，以其擔任負責人或人頭設立之金○明等多家公司開立不實交易發票 25 億 5,990 萬 485 元，充作銓○等公司之進項憑證，並依發票金額收取 5% 至 6.5% 不等費用，另為平衡詮○等公司進、銷項，再由渠等虛設之金○明、冠○等多家公司開立不實發票充作進項憑證，金額計 25 億 1,812 萬 5,121 元，經於 100 年 11 月 18 日移送臺北士林地方法院檢察署偵辦。

- (3) 張○○係錢○涮涮鍋集團負責人，吳○○、邱張○○擔任會計，蔡○○、黃○○等 23 名擔任各分店店長，97 年間起，張○○鑑於旗下各直營分店獲利甚豐，為規避營業稅捐支出，除要求高○公司等供貨商跳開發票予各分店外，並指示蔡○○、黃○○等 23 名分店店長，向該等供貨商要求提



圖 2.14
Graph 2.14



近 2 年違反稅捐稽徵法案件型態比較

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

their clients, including Chuan X Textile Company, to inflate the sales figures for the deduction of sales tax, they used their companies or nominal companies such as Jin X Ming Company to issue fake uniform invoices with a total amount of \$2,559,900,485 as certificates for proceeds. They also charged 5% to 6.5%. In addition, in order to balance the import and sales for Chuan X and other companies, they set up nominal companies such as Jin X Ming, and Guan X, etc. to issue fake uniform invoices with a total amount of \$2,518,125,121. The case was forwarded to Shihlin District Prosecutor's Office on November 18, 2011.

- (iii) Chang XX is in charge of Chien X Shabu Shabu. Wu XX and Chiu Chang XX are the accountants. Tsai XX, Huang XX and 21 others are the store managers. Since 2008, the branch stores had been receiving high profits. In order to evade sales tax, Chang XX asked the suppliers, including Gao X Company, to spread the uniform invoice

供額外之發票作為進項憑證，前述供貨商基於維護交易關係，乃配合錢○集團開立虛增交易發票或開立無交易事實之發票，每月再依發票面額 2.5% 至 3%，向錢○集團各分店收取販售發票費用，總計逃漏稅額達 1 億 701 萬 6,450 元，經於 100 年 11 月 3 日移送板橋地方法院檢察署偵辦。

(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 5 案，較 99 年之 2 案，增加 150%；嫌疑人 9 人，較 99 年之 5 人，增加 80%；涉案標的 9 億 2,164 萬 7,368 元，較 99 年之 3,701 萬 1,500 元，增加 2390.16%。（詳表 2.04、2.05、2.19 及圖 2.15）

表 2.19
Table 2.19

近 2 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 the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		2	5
百分比 Percentage		100.00%	250.00%
增減率 Rate of Change		-50.00%	150.00%
嫌疑人數 No. of Suspects		5	9
百分比 Percentage		100.00%	180.00%
增減率 Rate of Change		-64.29%	80.00%
涉案標的 (元) Underlying Amount (Dollars)		37,011,500	921,647,368
增減率 Rate of Change		-98.93%	2,390.16%



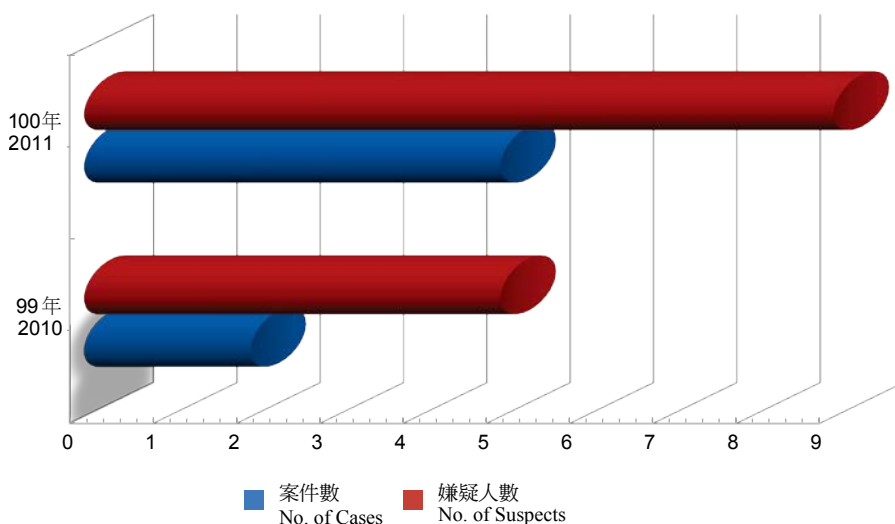
among the various branches, and also instructed Tsai XX, Huang XX and 21 other store managers to request additional uniform invoices from the suppliers as certificates for proceeds. The above referenced suppliers cooperated due to their business relationships and inflated the figures on the uniform invoice or issued the invoice for transactions that did not exist. The suppliers then take 2.5% to 3% monthly charges from Chien X Group as compensation for selling the uniform invoice. The total tax evaded was \$107,016,450. The case was forwarded to Banciao District Prosecutor's Office on November 3, 2011.

(7) Counterfeit/Alteration of Currency and Negotiable Securities

i. Statistics:

There were 5 counterfeit/alteration cases referred this year, which was 150% more than 2 cases in 2010, with 9 suspects, which was 80% more than the 5 suspects in 2010. The underlying

圖 2.15
Graph 2.15



近 2 年偽變造貨幣及有價證券案件數及嫌疑人數比較
Comparison of Cases and Suspects Involved in Counterfeit/Alteration of
National Currency and Securities over the Past 2 Years

案件型態：

(1) 偽變造貨幣 0 案。

(2) 偽變造有價證券 5 案。

(詳表 2.04、2.20 及圖 2.16)

2. 重要案例：

(1) 魏○○明知持有之香港上海匯豐銀行富豪機場酒店分行之 3 張支票非渠所

表 2.20
Table 2.20

近 2 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 the Past 2 Years, by Type

項目 Item		年別 Year	99 年 2010	100 年 2011
偽、變造國幣 Counterfeit / Alteration of National Currency			0	0
偽變造有價證券 Counterfeit / Alteration of Securities	小計 Subtotal		2	5
	外幣 (大陸地區除外) Foreign Currency (excluding Mainland China)		1	0
	支票 Check		0	3
	本票 Draft		0	0
	股票 Stock		0	0
	債券 Bond		0	0
	偽、變造信用卡 Counterfeit / Altered Credit Card		0	1
	大陸地區貨幣或證券 Currency or Securities of Mainland China		0	0
	其他 Others		1	1



amount was \$921,647,368, which was 2390.16% more than \$37,011,500 in 2010 (see Tables 2.04, 2.05 and 2.19 and Graph 2.15).

The cases include:

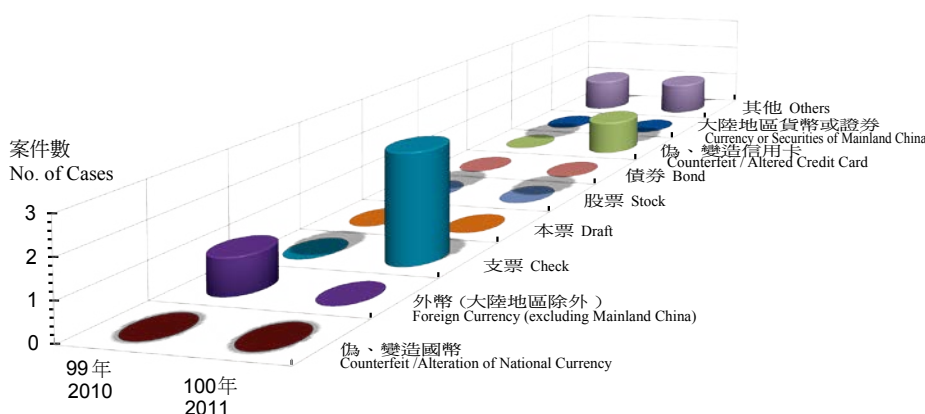
- (i) Counterfeit/alteration of currency: 0 case.
- (ii) Counterfeit/alteration of negotiable securities: 5 cases.

(See Tables 2.04 and 2.20 and Graph 2.16)

ii. Significant Cases:

- (i) Wei XX was aware that the three checks he held from the Regal Airport Hotel Branch of HSBC Hong Kong did not belong to him. Nor does he have the right to use the checks. In June 2011, he lied to individuals including Yao XX and Chang XX that he was a national asset manager managing over trillions of US dollars. He claimed that those who invested with him received over one million in profit and asked Chang XX to provide his savings account to collect and cash the checks. Yao XX and others believed Wei XX until they

圖 2.16
Graph 2.16



近 2 年偽變造貨幣及有價證券案件型態比較
Comparison of Counterfeit/Alteration of National
Currency and Securities Cases over the Past 2 Years, by Type

有，亦無權在支票上填載內容及行使，竟於 100 年 6 月間持向姚○○、張○○等人訛稱渠係民族資產管理人，管理資金達上兆美元，參與該資產者將獲逾 100 萬元之報酬，要求張○○提供其存款帳戶供支票託收兌現使用，姚○○等人信以為真，乃持上揭偽填金額之支票，前往合作金庫銀行總行辦理託收兌現未果始發現上情，經於 100 年 11 月 30 日移送臺北地方法院檢察署偵辦。

- (2) 陳○○、王○○等人於 99 年 8 至 9 月間，連續使用 43 張偽造之美國運通、VISA 及 MASTER 信用卡，在臺北市等地之星巴克、爭鮮、王品、丹堤咖啡、陶板屋、西堤牛排、聚火鍋、新香榭鐵板燒、阿瘦皮鞋、金石堂書店及長榮酒店等商店購買儲值卡禮券，刷卡消費計 184 筆，金額達 164 萬 7,368 元，再透過雅虎奇摩等拍賣網站銷贓，獲利六十二萬餘元，經於 100 年 6 月 24 日移送臺北地方法院檢察署偵辦。

(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 12 案，較 99 年之 5 案，增加 140%；嫌疑人 14 人，較 99 年之 8 人，增加 75%；涉案標的 1 億 2,732 萬 1,566 元，較 99 年之 9,445 萬 5,656 元，增加 34.80%。（詳表 2.04、2.05、2.21 及圖 2.17）

2. 重要案例：

- (1) 吳○○係元○興業公司負責人，蔡○○係馬來西亞 LK TIMBER TRADING INC. 負責人，吳、蔡 2 人於 98 年 10 月間利用自馬來西亞購買 165 件合板夾藏歐盟產製之 M-M 及 TRESOR 等品牌香菸後，並協請不知情之許○○進口來臺販售牟利，嗣經財政部高雄關稅局查獲私菸 23 萬 8,378 條（每條 10 包），市價達 1 億 727 萬 100 元，經於 100 年 3 月 28 日移送高雄地方法院檢察署偵辦。
- (2) 徐○○係文○企業行負責人，明知進口菸酒應先向主管機關申請許可始得輸入，竟於 99 年 10 月 1 日委由不知情之高○報關股份有限公司，向財政部高雄關稅局投單申報進口紙板 1 批，經該局查驗發現來貨貨櫃第 4 排起



tried to cash the unauthorized checks to the main branch of Taiwan Cooperative Bank.

The case was referred to Taipei District Prosecutor's Office on November 30, 2011.

- (ii) During August and September, 2010, Chen XX and Wang XX repeatedly used 43 forged American Express, Visa and Master cards on gift cards and purchases at Starbucks, Sushi Express, Wang Steak, Dante, Tokiya, Tasty, Gigou Hotpot, Chamonix, Aso, Kingstone and Evergreen Hotel. There were a total of 184 charges with the amount of \$1,647,368. They then sold the stolen goods on Yahoo with a profit of over \$620,000. The case was referred to Taipei District Prosecutor's Office on June 24, 2011.

(8) Violation of Tobacco and Alcohol Administration Act

i. Statistics:

There were 12 cases tobacco and alcohol law violation cases referred this year, which was 140% more than the 5 cases in 2010, with 14 suspects, which was a 75% increase from the 8 suspects in 2010. The underlying amount was \$127,321,566, which was 34.80% increase from \$94,455,656 in 2010 (see Tables 2.04, 2.05 and 2.21 and Graph 2.17).

ii. Significant Cases:

- (i) Wu XX is in charge of Yuan X Company. Tsai XX is in charge of LK Timber Trading Inc. in Malaysia. Wu and Tsai purchased the EU M M and Tresor cigarettes from Malaysia in October 2009, hid them in the hidden compartments and asked Hsu XX, who was unaware of the cigarettes, to import them to Taiwan for sale. Kaohsiung Customs Office found 238,378 strips of smuggled cigarettes (10 packs in each strip) with a market value of \$1,727,000,100. The case was forwarded to Kaohsiung District Prosecutor's Office on March 28, 2011.
- (ii) Hsu XX is in charge of Wen X Corporation. He is aware that tobacco and alcohol imports require the approval of competent agencies. On October 1, 2010, he commissioned Gao X Harbors Service, which did not know about the actual content in the shipment to apply for the import of paperboard to Kaohsiung Customs Office. The Office found that the shipments from the fourth cargo on were consisted of unclaimed

表 2.21
Table 2.21

近 2 年違反菸酒管理法案件比較統計

Comparison of Statistics of Cases Concerning Violation of Tobacco and Alcohol Administration Act over the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		5	12
增減率 Rate of Change		25%	140.00%
嫌疑人數 No. of Suspects		8	14
增減率 Rate of Change		0%	75.00%
涉案標的 (元) Underlying Amount (Dollars)		94,455,656	127,321,566
增減率 Rate of Change		2,077.86%	34.80%

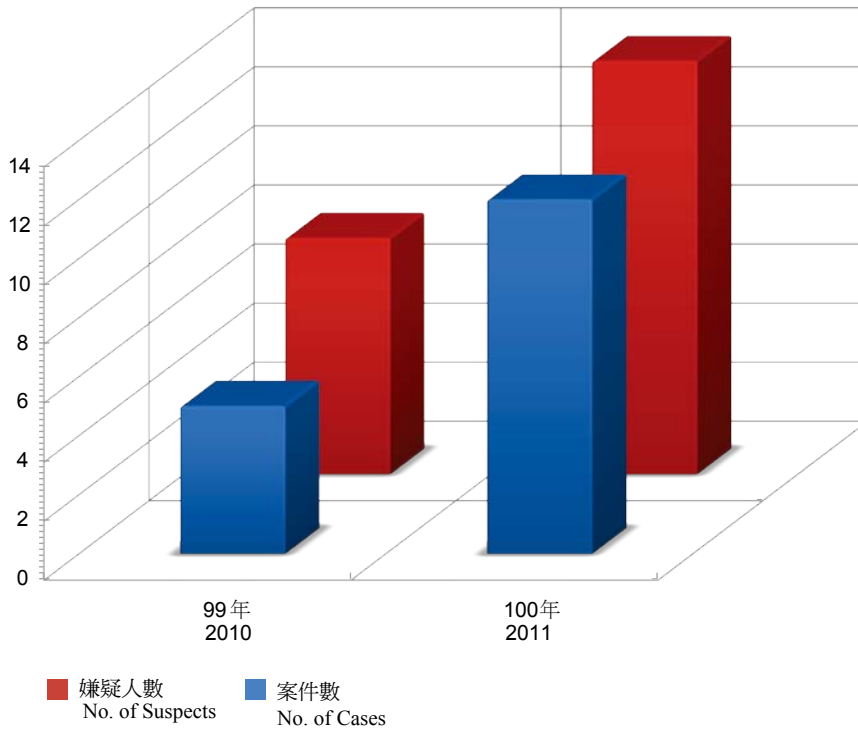
俱為匿未申報之阿尼吉 (Aniki) 牌香菸 14 萬 3,000 包、哈洛 (Halo) 牌香菸 19 萬 4,980 包，共計 33 萬 7,980 包，市價 1,520 萬 9,100 元，經於 100 年 4 月 25 日移送高雄地方法院檢察署偵辦。

(九)違反銀行法案件**1. 數據比較：**

本年移送違反銀行法案件 53 案，較 99 年之 40 案，增加 32.50%；嫌疑人 158 人，較 99 年之 96 人，增加 64.58%；涉案標的 1,084 億 2,874 萬 6,669 元，較 99 年之 267 億 5,970 萬 3,670 元，增加 305.19%。（詳表 2.04、2.05、2.22 及圖 2.18）



圖 2.17
Graph 2.17



近 2 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 Violation of Tobacco and Alcohol Administration Act over the Past 2 Years

cigarettes. There were 143,000 packs of Aniki cigarettes and 194,980 packs of Halo cigarettes, a total of 337,980 packs with a market value of \$15,209,100. The case was forwarded to Kaohsiung District Prosecutor's Office on April 25, 2011.

(9) Violation of Banking Act

i. Statistics:

There were 53 Banking Act violation cases referred this year, which was 32.50% more than the 40 cases in 2010, with 158 suspects, which was 64.58% more than the 96 suspects in 2010. The underlying amount was \$108,428,746,669, which was 305.19% more than \$26,759,703,670 in 2010 (see Tables, 2.04, 2.05 and 2.22 and Graph 2.18).

表 2.22
Table 2.22

近 2 年違反銀行法案件比較統計

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

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		40	53
百分比 Percentage		100.00%	132.50%
增減率 Rate of Change		-21.57%	32.50%
嫌疑人數 No. of Suspects		96	158
百分比 Percentage		100.00%	164.58%
增減率 Rate of Change		-41.82%	64.58%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		26,759,704	108,428,747
增減率 Rate of Change		-41.13%	305.19%

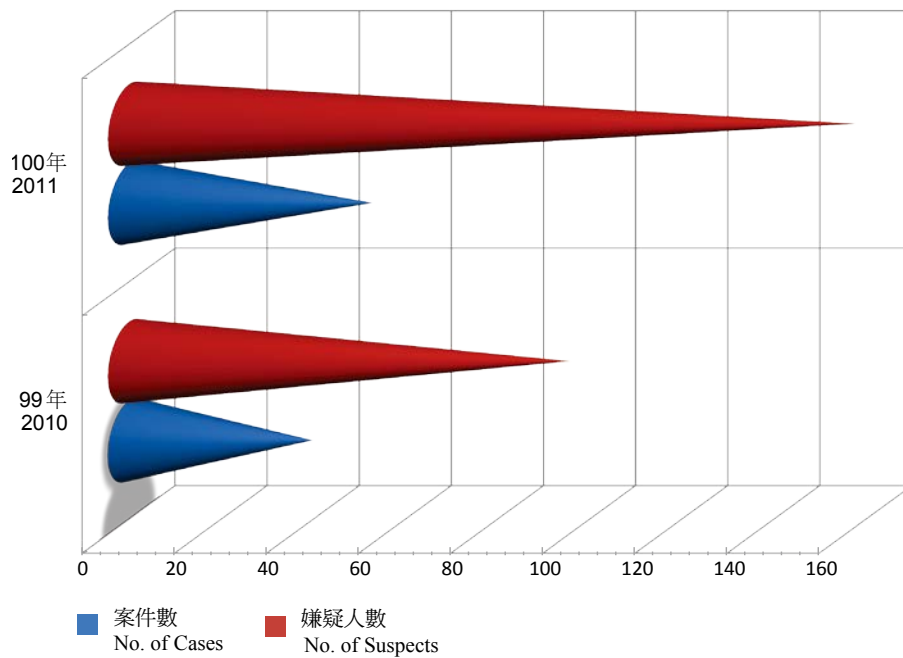
案件型態：

- (1) 非法吸收資金案件 10 案。
- (2) 未經政府核准辦理國內外匯兌業務案件 29 案。
- (3) 金融機構人員背信 3 案。
- (4) 向金融機構詐欺取財 1 案。
- (5) 其他 10 案。

(詳表 2.23 及圖 2.19)



圖 2.18
Graph 2.18



近 2 年違反銀行法案件數及嫌疑人數比較
Comparison of Cases and Suspects Involved in Violation of Banking
Act over the Past 2 Years

The cases include:

- (i) Raising illegal capital funds: 10 cases.
- (ii) Unauthorized operation of remittance and acceptance: 29 cases.
- (iii) Breach of trust by financial personnel: 3 cases.
- (iv) Fraud against financial institutions: 1 case.
- (v) Others: 10 cases.

(See Table 2.23 and Graph 2.19)

表 2.23
Table 2.23

近 2 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 the Past 2 Years, by Code Violation

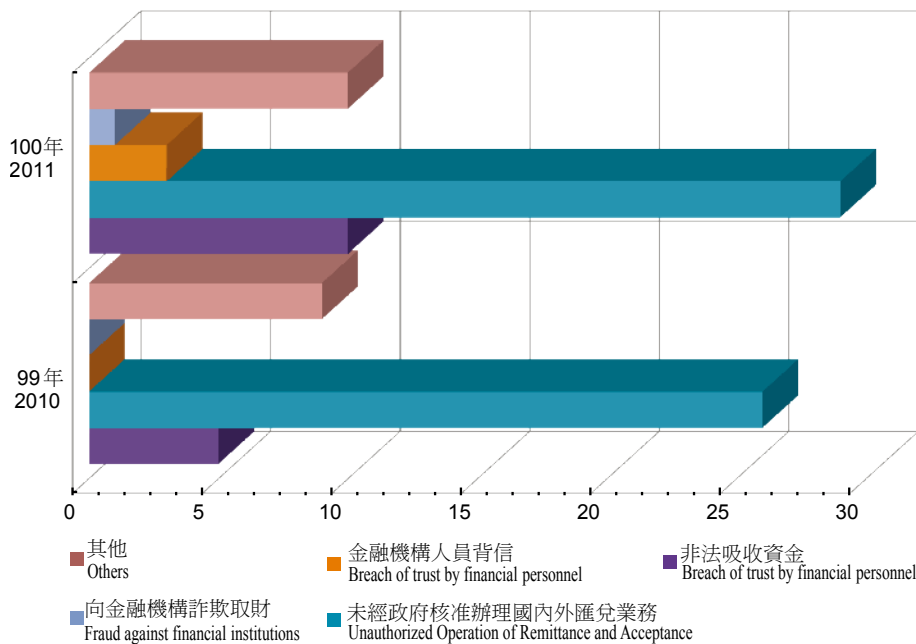
項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		40	53
百分比 Percentage		100.00%	132.50%
增減率 Rate of Change		-21.57%	32.50%
非法吸收資金 Raising Illegal Capital Funds		5	10
未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance		26	29
金融機構人員背信 Breach of trust by financial personnel		0	3
向金融機構詐欺取財 Fraud against financial institutions		0	1
其他 Others		9	10

2. 重要案例：

- (1) 黃○○係未辦理設立登記之紅○海集團負責人，明知非銀行不得從事收受存款業務，竟自 92 年 11 月間起，利用開設「心靈講座」之機會，以每投資 100 萬元，每期 8 個月每月可獲取 8 萬元高利之方式，向不特定投資人吸收資金，惟所獲資金均用於購買私人豪宅、不動產、名貴轎車、開設公司等，且均登記於黃○○本人及渠親友名下。經統計黃○○吸收之資金達 181 億 4,850 萬元，全案查扣不法所得計有不動產 85 筆、股票 25 筆 141 萬 8,512 股、銀行存款 2 億 7,096 萬 4,922 元、美元 5 萬 2,953 元、英鎊 11



圖 2.19
Graph 2.19



近 2 年違反銀行法案件型態比較
Comparison of Cases Involved in Violation of Banking Act
over the Past 2 Years, by Type

ii. Significant Cases:

- (i) Huang XX was the unregistered representative of Hung X Hai Group. He was aware that only banks may accept deposits for savings accounts. Since November 2003, he conducted “Spiritual Seminar” and collected capital from investors with the promise of \$80,000 in interest in the period of 8 months for every \$1 million dollar invested. He spent the capital he raised on purchasing mansions, real estates, luxury cars and setting up companies, all of which are under his or his relatives’ names. Huang XX collected a total of \$18,148,500,000. Illegal proceeds confiscated in this case include 85 pieces of real estates, 25 stocks with a total of 1,418,512 shares, bank deposits of \$270,964,922

萬 19 元、港幣 477 萬 9,554 元、購屋預售款 2 億 2,319 萬元、基金（市值）美元 63 萬 4,190 元、高級轎車 4 部、現金四億餘元、黃金（含飾品）18 筆及古董藝品 170 件等，經於 100 年 5 月 17 日移送苗栗地方法院檢察署偵辦。

- (2) 周○○係通○國際公司實際負責人，陳○○係該公司副總經理，周○○於 92 年 10 月起指示陳○○偽造通○國際公司與 Computacenter(UK)Ltd. 及全○等 2 家知名跨國公司之交易文件，以廢品冒充高價商品申運出口，詐領退稅款約 5 億元，待貨物運至香港後，再假藉其所虛設之境外公司 GOLDEN SEASON LIMITED 等名義銷回通○國際公司，循環製造物流假象，藉以向渣打銀行詐貸應收帳款融資逾 20 億元，95 年起又以納○公司等虛設行號，與鄭○○提供之宇○光電等十餘家虛設行號相互對開無交易事實之統一發票，再持向臺灣銀行等詐貸信用狀融資或短期週轉金貸款等約八億餘元，經於 100 年 3 月 8 日移送板橋地方法院檢察署偵辦。
- (3) 黃○○、賴○○及蔡○富分別係○○鎮農會理事、總幹事及信用部主任，明知不得以「分散貸款、集中使用」方式規避授信限額，竟共謀違反職責，利用親友蔡○記等人名義分別向該農會借貸，貸得資金卻由渠等統籌運用投資，總計貸款金額達 1 億 800 萬元，經於 100 年 1 月 25 日移送雲林地方法院檢察署偵辦。
- (4) 蔡○○、陳○○分別係龍○國際貿易公司負責人及員工，蔡、陳 2 人明知非銀行業者不得辦理國內外匯兌業務，自 94 年間起，竟使用洪○○等共計 16 個帳戶經營地下匯兌業務，以每人民幣 10 萬元收取 2,000 元手續費，經核算前揭帳戶，匯入、匯出之交易金額逾 78 億 9,800 萬元，經於 100 年 8 月 26 日移送臺北地方法院檢察署偵辦。

（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 56 案，較 99 年之 116 案，減少 51.72%；嫌疑人 91 人，較 99 年之 180 人，減少 49.44%；涉案標的 21 億 3,085 萬 595 元，較 99 年之 23 億 4,799 萬 5,914 元，減少 9.25%。（詳表 2.04、2.05、2.24 及圖 2.20）



NTD, \$52,953 USD, \$110,019 GBP, \$4,779,554 HKD, \$270,964,922 in down payments for housing, financial funds with a market value of \$634,190 USD, 4 luxury cars, over \$400 million in cash, 18 pieces of gold (including jewelry) and 170 pieces of antiques. The case was referred to Miaoli District Prosecutor's Office on May 17, 2011.

(ii) Chou XX was the actual representative of Tung X International Co. Chen XX was the Vice President of said company. Chou XX instructed Chen XX to forge transaction documents between Tung X International Co. and Computacenter UK Ltd. Chuan X and 1 other well known transnational corporation since October 2003. They claimed the scrapped materials as high end products for export and defrauded \$500 million in tax refund. After the shipment arrived in Hong Kong, they used the foreign nominal company that they established, Golden Season Limited, to export it back to Yung X International Co. and financed over \$2 billion from Standard Chartered Bank. Since 2006, they also used over 10 nominal companies such as Na X Company and Yu X Technology provided by Cheng XX to issue uniform invoice without actual transactions. They then financed approximately \$800 million from banks including Bank of Taiwan. This case was referred to Banciao District Prosecutor's Office on March 8, 2011.

(iii) Huang XX, Lai XX and Tsai X Fu are the executive council, chief secretary and director of the credit department of XX Township Farmer's Association, respectively. They are aware that "diversified loans for single purpose" is prohibited. However, they conspired to use the names of their relatives, including Tsai X Chi, to apply for loans from said Farmer's Association, and used the loans for investments. A total of \$180 million was borrowed. The case was forwarded to Yunlin District Prosecutor's Office on January 25, 2011.

(iv) Tsai XX and Chen XX were the representative and staff of Lung X International Trading Company, respectively. Chen and Tsai were aware that only banks may conduct transactions related to domestic and international currencies. Since 2005, they used the accounts of 16 individuals, including Hung XX to operate underground currency

表 2.24
Table 2.24

近 2 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 the Past 2 Years

項目 Item		年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases			116	56
百分比 Percentage			100.00%	48.28%
增減率 Rate of Change			10.48%	-51.72%
嫌疑人數 No. of Suspects			180	91
百分比 Percentage			100.00%	50.56%
增減率 Rate of Change			20.00%	-49.44%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)			2,347,996	2,130,851
增減率 Rate of Change			60.10%	-9.25%
違反商標法 Violation of Trademark Act	案件數 No. of Cases		77	39
	嫌疑人數 No. of Suspects		107	62
違反著作權法 Violatin of Copyright Act	案件數 No. of Cases		32	17
	嫌疑人數 No. of Suspects		53	29
其他 Others	案件數 No. of Cases		7	0
	嫌疑人數 No. of Suspects		20	0



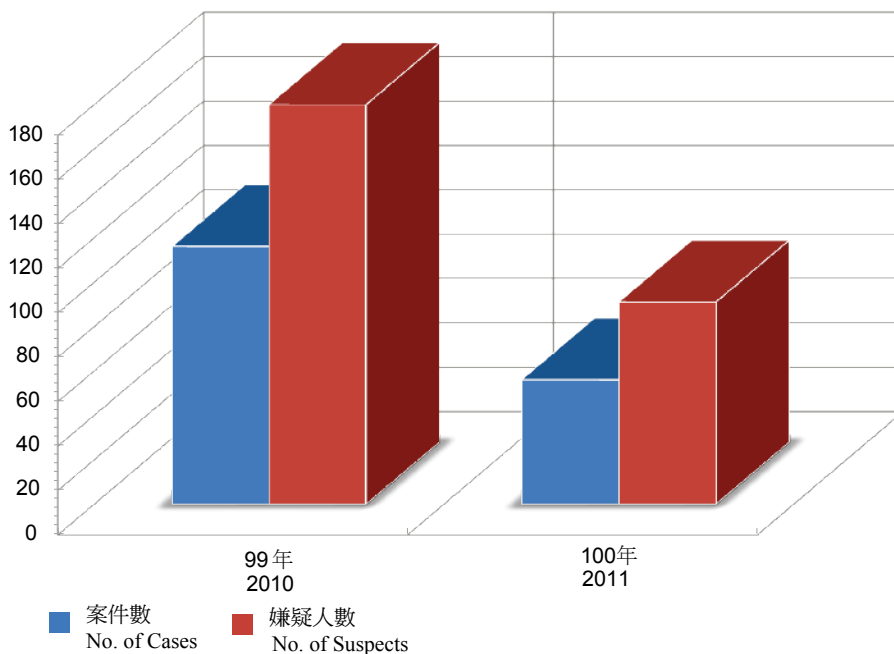
business and collected \$2,000 processing fee for every \$100,000 RMB. The total transaction in and out of these accounts amounted to over \$7,898,000,000. The case was referred to Taipei District Prosecutor's Office on August 26, 2011.

(10) Infringement of Intellectual Property Rights

i. Statistics:

There were 56 intellectual property infringement cases referred this year, which was 51.72% less than the 116 cases in 2010, with 91 suspects, which was 49.44% less than the 180 suspects in 2010. The underlying amount was \$2,130,850,595, which was 9.25% less than \$2,347,995,914 in 2010 (see Tables 2.04, 2.05 and 2.24 and Graph 2.20).

圖 2.20
Graph 2.20



近 2 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 2 Years

案件型態：

(1) 違反商標法 39 案。

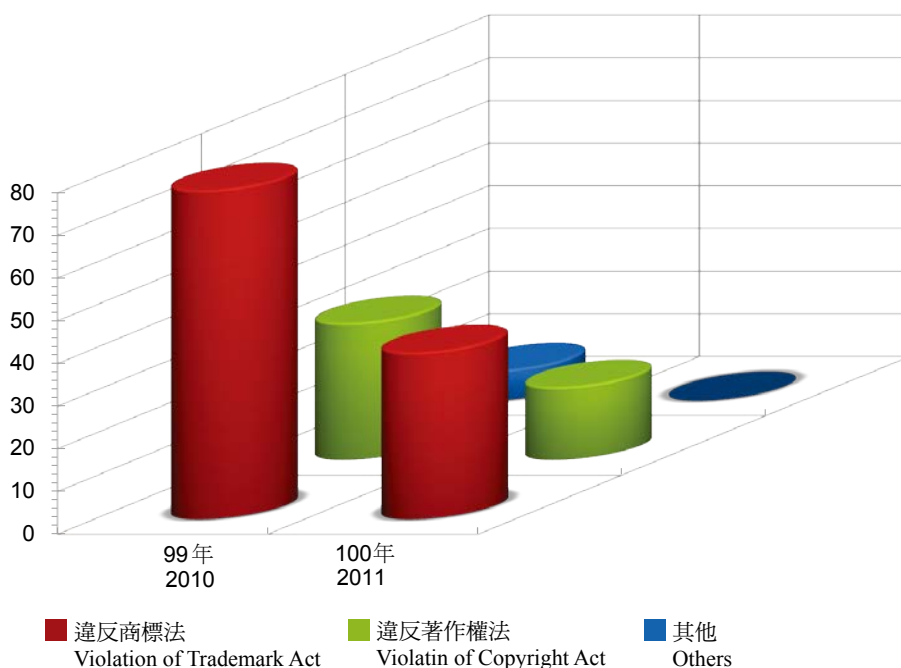
(2) 違反著作權法 17 案。

(詳表 2.04、2.24 及圖 2.21)

2. 重要案例：

(1) 陳○蘭、施○○分別係振○精密滑軌公司負責人及總經理，渠等明知「Pro/Engineer」版本電腦程序及使用手冊為美國參○科技公司享有之著作權，未經該公司或經銷商完成註冊機制不得使用，98 年 2 月起渠等未完成註冊機制，以不詳方式取得重製之電腦程式軟體供員工陳○思等人使用，侵害美國參○科技公司法益逾 6,196 萬元，經於 100 年 1 月 18 日移送板橋地方

圖 2.21
Graph 2.21



近 2 年侵害智慧財產權案件型態比較
Comparison of Cases Involved in Intellectual Property
Rights Infringement over the Past 2 Years, by Type



The cases include:

- (i) Violations of Trademark Act: 39 cases.
 - (ii) Violations of Copyright Act: 17 cases.
- (See Table 2.04 and 2.24 and Graph 2.21)

ii. Significant Cases:

- (i) Chen X Lan and Shih XX are the representative and President of Chen X Instruments, respectively. They are aware that Pro/Engineer version of computer procedure and manual are copyrighted by US Tsan X Technology and cannot be used without registration with Tsan X or its distributors. Since February 2009, they obtained the copied version of the computer program with unknown means without registration and provided the program to their staff including Chen X Si. This act infringed the legal interest of US Tsan X Technology by \$61,960,000. The case was forwarded to Banciao District Prosecutor's Office on January 18, 2011.
- (ii) Luo XX was the administrator of the blog on Yahoo Wretch, "Hit Music MV". Knowing that any recording or music by companies such as Werner Music are copyrighted and may not be reproduced and openly transmitted, Luo XX provided the



法院檢察署偵辦。

- (2) 羅○○係雅虎奇摩無名小站「兵○厭詐 - 精彩流行音樂 mv 都在這裡」部落格版主，明知華納等公司之錄音及音樂等著作，均享有著作財產權，非經授權不得擅自重製、公開傳輸，竟在該部落格提供華納等公司之錄音或音樂著作檔案予不特定網友線上聽歌或直接下載，侵害華納等公司權益 9,611 萬 5,803 元，經於 100 年 1 月 5 日移送板橋地方法院檢察署偵辦。
- (3) 楊○○、葉○○受僱於景○科技公司，分別擔任手機驅動程式設計師及手機相機調校工程師，二人分別於 98 年 8 月間離職前，利用外接式硬碟下載重製聯發科技公司授權景○科技公司使用價值 2,376 萬元之「通訊協定軟體」、「核心軟體」及「無線網路通訊」等軟體原始碼，聯發科技公司乃依授權契約向景○科技公司求償 2 億 3,000 萬元，致景○科技公司蒙受重大損失，經於 100 年 1 月 7 日移送士林地方法院檢察署偵辦。
- (4) 楊○俊、楊○志係長○公司負責人，明知「瑪卡蓮娜」日霜及夜霜係天競公司生產，並向經濟部智慧財產局申請商標註冊之產品，98 年起竟自大陸地區進口仿冒之「瑪卡蓮娜」日霜及夜霜成品或半成品，再透過通路於全省商店販售，99 年 9 月起更將天競公司註冊之商標直接印製於天競公司未生產之香水、面膜、口紅等產品上販售，經於 100 年 6 月 16 日移送桃園地方法院檢察署偵辦。

(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 41 案，較 99 年之 59 案，減少 30.51%；嫌疑人 204 人，較 99 年之 231 人，減少 11.69%；涉案標的 42 億 3,401 萬 7,147 元，較 99 年之 831 億 6,079 萬 161 元，減少 94.91%。（詳表 2.04、2.05、2.25 及圖 2.22）

案件型態：

- (1) 違約交割 0 案。
- (2) 內線交易 6 案。
- (3) 操縱股價 12 案。
- (4) 有價證券募集虛偽詐欺 1 案。



audio files of recordings or music from Werner Music for others to listen to from the blog or download. This was an invasion of Werner Music and other companies' rights by \$96,115,803. The case was referred to Banciao District Prosecutor's Office on January 5, 2011.

- (iii) Yang XX and Yeh XX were hired by Jin X Technology as the cell phone driver designer and camera calibration engineer, respectively. Prior to the two resigned in August 2009, they downloaded the source code of the software authorized to Jin X Technology by MediaTek, including "Telecom Protocol Software", "Core Software" and "Wireless Network Communication" with the value of \$23,760,000. MediaTek therefore sought \$230 million in compensation from Jin X Technology according to the contract stipulation, and Jin X Technology suffered great loss as a result. The case was forwarded to Shihlin District Prosecutor's Office on January 7, 2011.
- (iv) Yang X Jun and Yang X Chi were the representatives of Chang X Company. They were aware that the "Macalana" day cream was produced by Tien Jin Company with trademark registered at Intellectual Property Office of Ministry of Economic Affairs. Since 2009, they imported counterfeited "Macalana" or the semi-finished product from Mainland China and sold them through out the stores in Taiwan. Since September 2010, they used Tien Jin Company's trademark directly on perfumes, facial masks and lipsticks that were not produced by Tien Jin. The case was forwarded to Taoyuan District Prosecutor's Office on June 16, 2011.

(11) Violation of Securities and Exchange Act

i. Statistics:

There were 41 Securities & Exchange Act violation cases referred this years, which was 30.51% less than the 59 cases in 2010, with 204 suspects, which was 11.69% less than the 231 suspects in 2010. The underlying amount was \$4,234,017,147, which was 94.91% more than \$83,160,790,161 in 2010 (see Tables 2.04, 2.05 and 2.25 and Graph 2.22).

The cases include:

- (i) Settlement default: 0 case.

表 2.25
Table 2.25

近 2 年違反證券交易法案件及型態比較統計

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

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		59	41
百分比 Percentage		100.00%	69.49%
增減率 Rate of Change		-26.25%	-30.51%
嫌疑人數 No. of Suspects		231	204
百分比 Percentage		100.00%	88.31%
增減率 Rate of Change		-28.48%	-11.69%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		83,160,790	4,234,017
增減率 Rate of Change		114.43%	-94.91%



續表 2.25

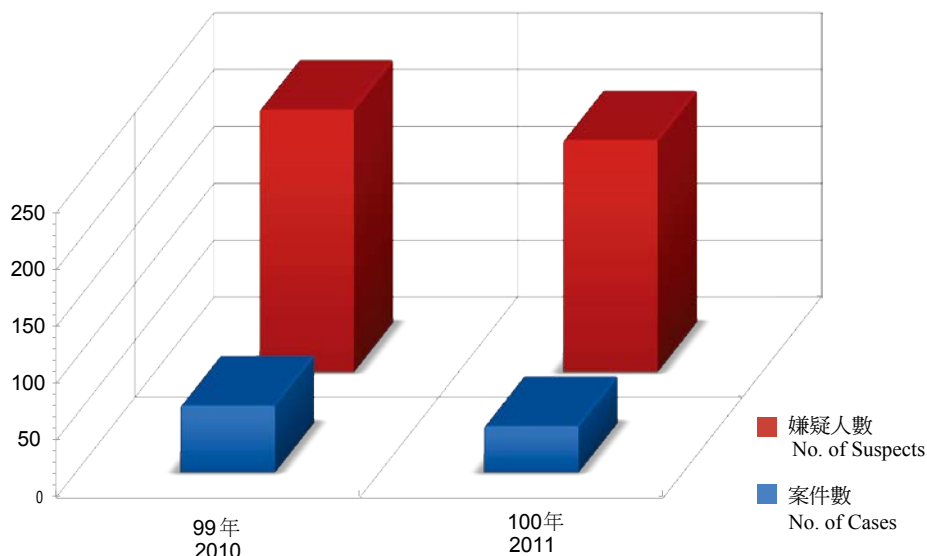
Table 2.25 (cont.)

近 2 年違反證券交易法案件及型態比較統計

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

項目 Item		年別 Year	99 年 2010	100 年 2011
違約交割 Settlement Fraud	案件數 No. of Cases		0	0
	嫌疑人數 No. of Suspects		0	0
內線交易 Insider Trading	案件數 No. of Cases		5	6
	嫌疑人數 No. of Suspects		9	20
操縱股價 (炒作股票) Stock Price Manipulation	案件數 No. of Cases		10	12
	嫌疑人數 No. of Suspects		44	56
有價證券募集虛偽詐欺 Illegal Financing / Security Loans	案件數 No. of Cases		3	1
	嫌疑人數 No. of Suspects		21	1
違法經營證券相關事業及業務 Unauthorized Business Operation	案件數 No. of Cases		9	6
	嫌疑人數 No. of Suspects		38	24
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		1	4
	嫌疑人數 No. of Suspects		2	11
其他 Others	案件數 No. of Cases		31	12
	嫌疑人數 No. of Suspects		117	92

圖 2.22
Graph 2.22



近 2 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 Violation of Securities and Exchange Act over the Past 2 Years

- (5) 違法經營證券相關事業及業務 6 案。
- (6) 違法募集、發行、買賣、私募及收購有價證券 4 案。
- (7) 其他 12 案。

(詳表 2.25 及圖 2.23)

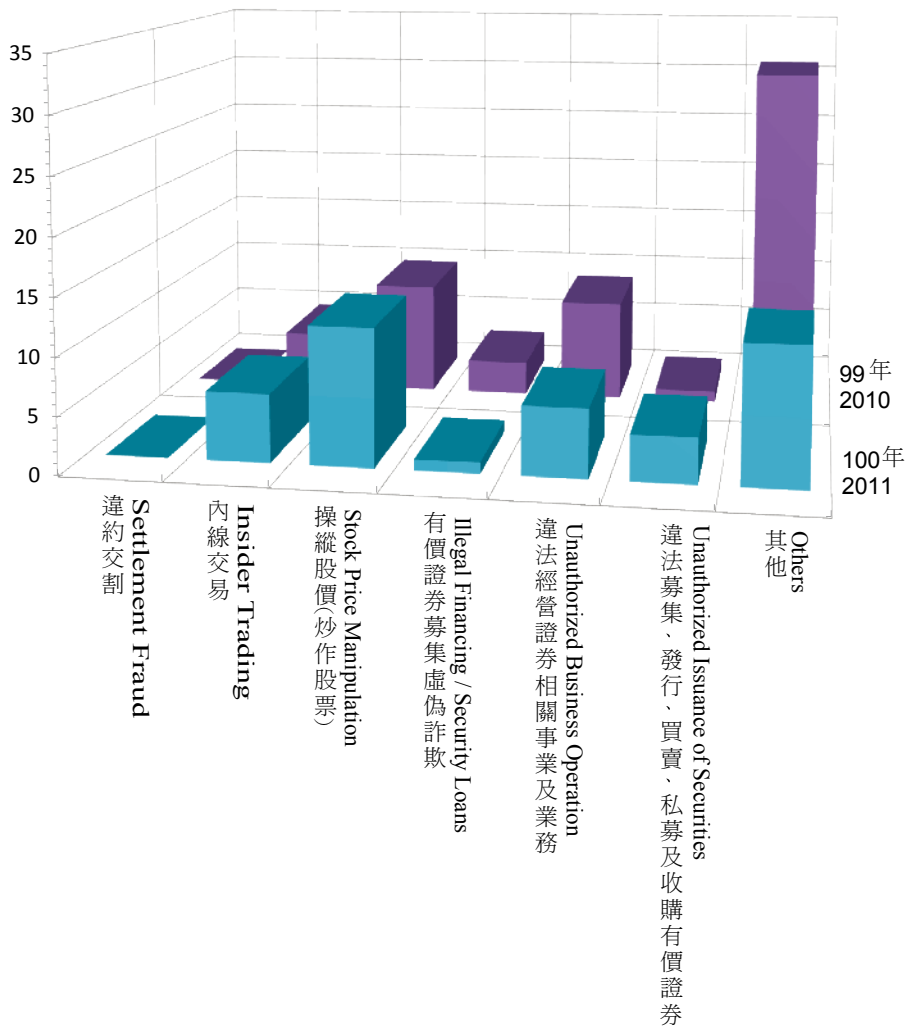
2. 重要案例：

- (1) 李○民係股票興櫃登錄之通○科技公司總經理，98 年 4 月間該公司以現金增資發行新股 3,700 張並辦理股票初次上市，承銷價每股 88 元，惟上市前興櫃收盤價已達每股 235 元，李○民等 11 位董、監事及經理人覬覦高額價差利益，竟於 98 年 7 月 31 日至 8 月 5 日期間，利用辦理詢價圈購作業時，要求主辦承銷商台○証券違法配售 1,629 張股票予該等董、監事及經理人指定的人頭，嗣該公司股票掛牌上市後，利用投資大眾追漲之際，



- (ii) Insider trading: 6 cases.
- (iii) Stock price manipulation: 12 cases.
- (iv) Illegal financing/security loan: 1 case.

圖 2.23
Graph 2.23



近 2 年違反證券交易法案件型態比較
Comparison of Cases Involved in Violation of Securities and
Exchange Act over the Past 2 Years, by Type

再以每股 250 元不等之高價出售，獲取不法利益 2 億 2,112 萬元；而負責承銷的台○證券總經理冷○○、台○金控董事許○○及永○金證券經理李○傑等人，亦違法利用人頭參與圈購配售，獲取不法利益 1,462 萬元，經於 100 年 6 月 28 日移送士林地方法院檢察署偵辦。

- (2) 張○昌係股票上市之川○能源公司董事長、陳○○係該公司執行長、林○○係威○聯合公司董事長。97 年 6 月間，川○能源公司負責人張○輝無意繼續經營，乃引進張○昌、陳○○介入營運，97 年 7 月間渠等合謀，將該公司核心事業之子公司精○公司以美元 1,780 萬元價格售予林○○所有之人頭公司，包含 3 億 1,058 萬 8,000 元股權及代償川○能源公司於轉讓經營權前夕融資該子公司款項 2 億 3,600 萬元，惟前揭交易款項均由林○○以美元 400 萬元虛偽循環作帳，並無實際支付款項之事實；嗣後張○輝、陳○○再協議以川○能源公司 5 家子公司股權及七千餘張川○能源公司股票，由張○輝向林○○買回精○公司股權供其子經營。渠等以「假買真賣」方式掏空川○能源公司，致喪失子公司精○公司及融資款債權達 5 億 4,658 萬 8,000 元，經於 100 年 2 月 14 日移送臺北地方法院檢察署偵辦。
- (3) 許○○係股票上市之慶○富實業公司董事長，莊○○、王○○及林○○分別係股票上市之三○生物科技董事長、執行長及總經理，於 96 年 6 月 1 日至 97 年 9 月 30 日期間，由許○○使用 19 名公司派人頭戶；莊○○及王○○則利用 15 名人頭戶，再由林○○以慶○富實業公司前景看好為由，誘使邱○○等 22 名市場派關聯戶參與投資炒作，並統由林○○負責操盤炒作，以通謀相對成交、自行相對成交、連續高價買進，再配合散布「慶○富跨足生質能源」等利多題材，將公司股價自 96 年 6 月 4 日時每股 8.99 元拉抬至 97 年 3 月 11 日之每股 26.9 元，獲取不法利益 2 億 925 萬元，經於 100 年 6 月 24 日移送臺中地方法院檢察署偵辦。
- (4) 石○○係股票上市之陽○海運公司事業開發部副協理，陳○○係承辦人，渠等明知陽○海運公司洽購之建○公司內湖總部大樓，中○徵信不動產估價師聯合事務所估價市值 11 億 6,368 萬元，遠○不動產估價師事務所估價 15 億 325 萬元，依「公開發行公司取得或處分資產處理準則」之規定，應洽會計師表示估價差異原因及交易價格允當性之具體意見，渠等 2 人竟違



- (v) Unauthorized business operation: 6 cases.
- (vi) Unauthorized issuance of securities: 4 cases.
- (vii) Others: 12 cases.

(See Table 2.25 and Graph 2.23)

ii. Significant cases:

- (i) Li X Ming was the president of Tung X Technology, which was registered as an emerging stock. In April 2009, the company issued 3,700 new stocks for initial public offerings to raise cash. The stock was listed at \$88 per stock. During the book building prior to the stock being listed, the closing price for the emerging stock already reached \$235. Eleven members of Board of Directors and Supervisors and managers, including Li X Ming, lured by the price difference, asked Tai X Stock Exchange to illegally sell \$1,629 shares to the nominal persons designated by the members of board of directors and supervisors and managers. After the stock was listed, they sold the stocks at higher prices, such as \$250 per share, gaining illegal proceeds of \$221,120,000. President of Tai X Stock Exchange, Leng XX, Board Member of Tai X Financial Holdings and Li X Jie, manager of Yung X Jin Securities also used nominal persons to participate in the book building and with illegal profits of \$14,620,000. The case was referred to Shihlin District Prosecutor's Office on June 28, 2011.
- (ii) Chang X Chang was the Chairman of the listed company, Chuan X Energy, Chen XX was the CEO of said company and Lin XX was the Chairman of Wei X United Corporation. In June 2008, Chang X Hui, representative of Chuan X Energy does not wish to continue running the company and recruited Chang X Chang and Chen XX. In July 2008, they conspired to sell the affiliated Jin X Company to Lin XX's nominal company at the price of \$17,800,000 USD, including \$310,588,000 in stock and paying Chuan X Energy the \$236 million that it loaned to the affiliated company. However, the entire transaction was made up on the book by Lin XX with \$4 million USD without actual payments. Later on, Chang X Hui bought back Jin X Company with the shares from 5 of Chuan X Energy's affiliated companies and over 7,000 Chuan X Energy stocks from Lin XX for his son, thus emptying Chuan X Energy. Jin X Company ended

反該規定，並蓄意隱匿中○徵信不動產估價師聯合事務所之估價金額，仍與建○公司完成議價，以 14 億 6,500 萬元成交，高出市價 3 億 6,500 萬元，致陽○海運公司遭受重大損害，經於 100 年 6 月 30 日移送臺北地方法院檢察署偵辦。

- (5) 張○○係股票上市之嘉○公司董事長，吳○○係該公司投資部中級專員，林○○擔任張○○特別助理，96 年 5 月間嘉○公司與台○公司達成收購協議，雙方並於 96 年 6 月 14 日通過換股案，張○○明知該換股案為影響嘉○公司股價之重大消息，竟於 96 年 6 月 15 日上午 8 時 29 分該重大消息在公開資訊觀測站揭露後 12 小時內，指示知情之林○○及吳○○2 人買入嘉○公司股票 1,800 仟股，嗣於 96 年 7 月間將前述持股全數賣出，獲利 1,089 萬 7,052 元，經於 100 年 11 月 30 日移送臺北地方法院檢察署偵辦。
- (6) 葉○○係股票上櫃之優○公司董事長兼總經理及盛○投資公司負責人，陳○○係葉○○友人，並於 97 年 4 月 12 日起擔任盛○投資公司證券帳戶受任人，97 年 3 月 31 日優○公司生產銷美之數位式血壓計因產製過程無法完全符合美方 CGMP 規定，遭美國食品藥物管理局寄發警告信要求改善，葉○○明知美方若不接受優○公司解釋，將對相關產品採取留置扣押措施，影響公司營運甚鉅，竟與陳○○合謀，自 97 年 4 月 17 日至 29 日間陸續賣出葉○○所控之盛○投資公司帳戶內之優○公司股票 2,325 張，迄 97 年 6 月 11 日優○公司輸美產品果遭海關扣留，嗣後該公司於 97 年 6 月 12 日將此一重大消息揭露於公開資訊觀測站，優○公司股價隔日即以跌停價 18.5 元收盤，葉○○等人事先拋售股票，規避跌價損失達 2,763 萬 675 元，經於 100 年 1 月 20 日移送臺北地方法院檢察署偵辦。

(十二)違反期貨交易法案件

1. 數據比較：

本年移送違反期貨交易法案件 35 案，較 99 年之 18 案，增加 94.44%；嫌疑人 133 人，較 99 年之 48 人，增加 177.08%；涉案標的 7 億 1,388 萬 7,697 元，較 99 年之 20 億 6,975 萬 6,497 元，減少 65.51%。（詳表 2.04、2.05、2.26 及圖 2.24）

2. 重要案例：



up with a debt of \$546,588,000. The case was referred to Taipei District Prosecutor's Office on February 14, 2011.

(iii) Hsu XX was the Chairman of the listed Ching X Fu Company. Chuang XX, Wang XX and Lin XX are the Chairman, CEO and President of the listed San X Biotech Company, respectively. Between June 1, 2007 and September 30, 2008, Hsu XX used 19 nominal accounts from the company. Chuang XX and Wang XX used 15 nominal accounts. Lin XX then solicited 22 individuals including Chiu XX to conduct investment speculation using the prospect of Ching X Fu Company's prospect as the lure. Lin XX was responsible for the trading and bought stocks at the high point by conspiring for corresponding transaction or conducted corresponding transaction on his own, and spread tips about "Ching X Fu's crossing over to bio-energy sector". The price of the company stock was hiked up to from \$8.99 in June 4, 2007 to \$26.9 in March 11, 2008. Total illegal proceeds reached \$209,250,000. The case was referred to Taichung District Prosecutor's Office on June 24, 2011.

(iv) Shih XX was the Assistant Vice President of the Business Development Department of the listed Yang X Marine Transport Corp. They knew that Yang X Marine Transport Corp. was interested in purchasing the headquarter building of Chien X Company in Neihu. Chung X Real Estate Appraisal estimated the property with a market value of \$1,163,680,000. Yuan X Real Estate Appraisal's estimate was \$1,503,250,000. According to "Regulations Governing the Acquisition and Disposal of Assets by Public Companies", the accountant's opinion should be consulted concerning the difference in the appraisals and the appropriateness of the transaction price. The two violated the regulations and intentionally hid the estimate from Chung X Real Estate Appraisal and completed the transaction with Chien X Company with the price of \$1,465,000,000, which was \$365 million over the market value. As a result, Yang X Marine Transport Corp. suffered great loss. The case was forwarded to Taipei District Prosecutor's Office on June 30, 2011.

表 2.26
Table 2.26

近 2 年違反期貨交易法案件比較統計

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

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		18	35
百分比 Percentage		100.00%	194.44%
增減率 Rate of Change		5.88%	94.44%
嫌疑人數 No. of Suspects		48	133
百分比 Percentage		100.00%	277.08%
增減率 Rate of Change		-7.69%	177.08%
涉案標的 (元) Underlying Amount (Dollars)		2,069,756,497	713,887,697
增減率 Rate of Change		60.73%	-65.51%

- (1) 陳○○係「大○期貨」負責人，莊○○係「耀○期貨」負責人，渠等明知經營期貨交易業務，須經主管機關之許可並發給許可證照始得營業，竟共同於 94 年 12 月起至 95 年 5 月間，擅以未經許可之「大○期貨」及「耀○期貨」名義，吸引投資人廖○○等多人以臺灣加權股價指數為標的與該等地下期貨下單進行交易，投資人須決定做多或做空，待平倉後將漲跌點之落差點數，乘以下單口數及每點 200 元之計價基數，結算交易盈虧，每次交易手續費則為 200 元至 500 元，當日收盤後，該等地下期貨即透過專人轉知客戶盈虧情形及匯款帳號下單交易，經於 100 年 5 月 23 日移送臺



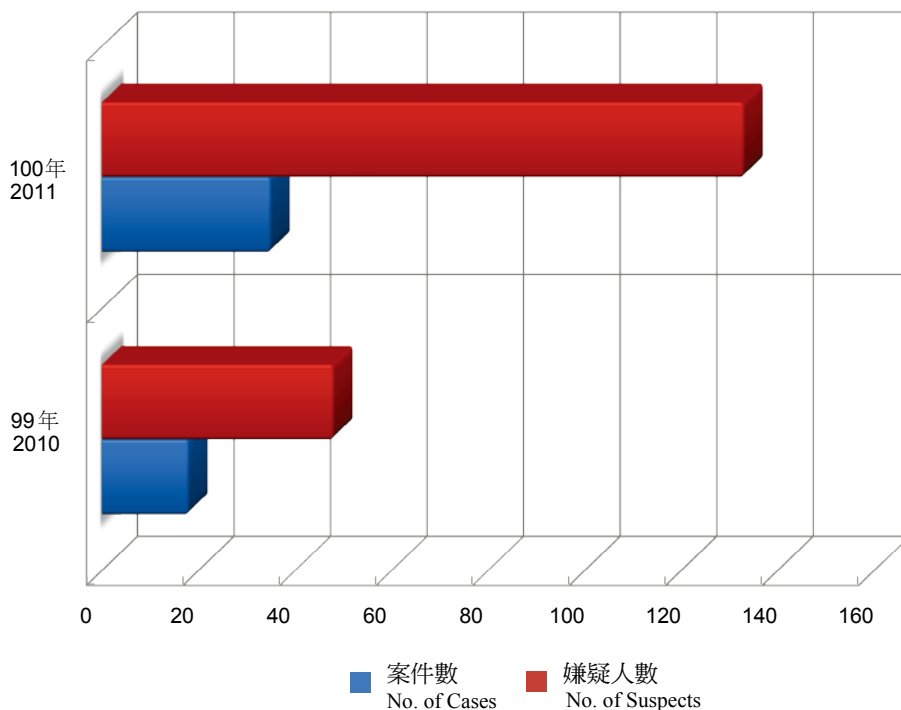
- (v) Chang XX was the Chairman of the listed Chia X Company. Wu XX was the mid-level coordinator of the Investment Department. In May 2007, Chia X Company reached a purchase agreement with Tai X Company. Both parties approved the stock exchange proposal on June 14, 2007. Chang XX, knowing that this was major news concerning the stock price, instructed Lin XX and Wu XX to purchase 1,800,000 shares of Chia X Company stocks within 12 hours of said news being posted on a public website at 8:29 am on June 15, 2007. The shares were sold in July 2007 with \$10,897,052 in illegal proceeds. The case was forwarded to Taipei District Prosecutor's Office on November 30, 2011.
- (vi) Yeh XX was the Chairman and President of the listed Yu X Company and the representative of Shen X Investment. Chen XX was Yeh XX's friend and the authorized representative of Shen X Investment's securities accounts. On March 31, 2008, the digital blood pressure monitor produced by Yu X Company could not pass the U.S. CGMP standards and received a warning for improvements. Yeh knew that aware that if the U.S. did not accept Yu X Company's explanations, the products would be confiscated, which would greatly affect the company's operation. He conspired with Chen XX and sold 2,325,000 shares of Yu X Company stocks from Shen X Investment's account under Yeh's control from April 17 to 29, 2008. On June 11, 2008, the products Yu X Company exported to the US were indeed confiscated by the US customs. After the news was posted on the public website, Yu X Company's stock plunged to 18.5 at closing. Yeh XX and others sold their stocks in advance and avoided a \$27,630,675 loss. The case was referred to Taipei District Prosecutor's Office on January 20, 2011.

(12) Violation of Futures Trading Act

i. Statistics:

There were 35 Futures Trading Law violation cases referred this year, which was 94.44% more than the 18 cases in 2010, with 133 suspects, which was 177.08% more than the 48 suspects in 2010. The underlying amount was \$713,887,697, which was 65.51% less than \$2,069,756,497 in 2010 (see Tables 2.04, 2.05 and 2.26 and Graph 2.24).

圖 2.24
Graph 2.24



近 2 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 Violation of
Futures Trading Act over the Past 2 Years

北地方法院檢察署偵辦。

- (2) 周○○明知未經主管機關許可並發給許可證照，不得經營期貨顧問事業，竟於 99 年 1 月起陸續在鉅亨網設立部落格，以米○名義張貼期貨操作教學文章，再以每期 7,000 元之代價招攬不特定民眾，要求匯款至其指定帳戶成為會員，即可取得閱讀投資建議文章之權限，或收取操作建議之簡訊，會員亦可直接撥打行動電話或 E-mail 洽詢期貨投資分析意見，核計獲取不法利益 123 萬 2,000 元，經於 100 年 3 月 31 日移送桃園地方法院檢察署偵辦。



ii. Significant Cases:

- (i) Chen XX was the representative of “Da X Futures”. Chuang XX was the representative of “Yao X Futures”. They were aware of the fact that futures trading business requires approval from the competent authority with permits to operate. From December 2005 to May 2006, they used the names of “Da X Futures” and “Yao X Futures” without approval and solicited investors including Liao XX to place orders in underground futures such as Taiwan weighted stock price index futures transactions. The investors must decide to sell long or short. Profit or loss was calculated by multiplying the difference in points after liquidation by the number of orders and \$200 per point. Processing fees ranged from \$200 to \$500. After closing, the underground futures will notify the clients of the profit or loss and the account number for placing orders. The case was referred to Taipei District Prosecutor’s Office on May 23, 2011.
- (ii) Chou XX was aware of the futures consultant business require approval from the competent authority. Since January 2010, he had started blogging on CNYes.com and posted articles on futures trading lessons in the name of Mi X. He then solicited individuals who were required to wire \$7,000 per period to the designated account to become members so that they may gain access to the investment articles or receive text messages with recommendations on futures manipulation. The members may also call the cell number or email to inquire about futures investment and analysis. The total illegal proceed was \$1,232,000. The case was referred to Taoyuan District Prosecutor’s Office on March 31, 2011.
- (iii) Between 2007 and 2009, Yang XX and Liu XX used the name of “Sheng X Futures” without approval from the competent authority and solicited clients by phone to place orders for Taiwan weighted stock price index futures transactions and used the up and down for gambling. They also used the phone numbers and accounts provided by Hsu XX, Cheng XX, Wu XX, Gong XX, Huang XX, Chang XX, Pan XX, Jin XX and Guo XX to conduct transactions and remittance settlement with the clients. This case was forwarded to Banciao District Prosecutor’s Office on May 23, 2011.

(3) 楊○○、劉○○於 96 年至 98 年間，未經主管機關核准以「昇○投資」等名義，利用電話招攬不特定客戶下單從事臺灣加權股價期貨指數之漲、跌作為交易對賭輸贏標的，並利用許○○、鄭○○、吳○○、龔○○、黃○○、張○○、潘○○、金○○及郭○○等人提供申辦之電話或銀行帳戶與客戶進行交易及匯款結算，經於 100 年 5 月 23 日移送板橋地方法院檢察署偵辦。

(十三)違反保險法案件

1. 數據比較：

本年移送違反保險法案件 8 案，較 99 年之 6 案，增加 33.33%；嫌疑人 32 人，較 99 年之 8 人，增加 300%；涉案標的 10 億 6,350 萬 9,795 元，較 99 年之 2 億 9,908 萬 8,288 元，增加 255.58%。（詳表 2.04、2.05、2.27 及圖 2.25）。

2. 重要案例：

- (1) 曾○○係國○人壽保險公司董事長，91 年間該公司受財政部要求增資，竟於 6 月間變更原本向福○公司承租辦公大樓之租約，佯以支付押租金名義，將 3 億 5,000 萬元資金提供予福○公司，再由福○公司用以繳納國○人壽保險公司之增資股款，復於 92 年 7、8 月間再以相同方式提供 1 億元予福○公司，迄 97 年 4 月租約屆滿，福○公司仍未返還該等押租金。另 92 年 7 月間，國○人壽保險公司董事楊○○為興建安養院，蒐購桃園縣龍潭鄉土地並登記於郭○環等人名下後，即以該土地向國○人壽保險公司貸款 6,000 萬元，復為籌措工程款，由時任董事長之郭○彰及董事林○○、蕭○○及楊○○等人，於 94 年 3 月間虛偽召開董事會，佯以購買上述土地名義，再支付 1 億元予楊○○，貸放款項迄今均未償還，土地亦未過戶予國○人壽保險公司，經於 100 年 1 月 19 日移送臺北地方法院檢察署偵辦。
- (2) 陳○○係國○人壽公司總經理、楊○係亞○網匯公司董事兼國○人壽公司監察人，98 年 3 月間亞○網匯公司向國○人壽公司申請授信貸款，陳○○ 2 人明知國○人壽公司董事會議通過「在授信人員未完成企業戶放款相關訓練前，除特殊狀況外暫不予辦理」之決議，且國○人壽公司於 98 年間並未實際完成企業貸款授信人員之訓練亦無相關放款經驗，依該決議不得辦理企業授信案件，且國○人壽公司對亞○網匯公司徵信結論為「經



(13) Violation of Insurance Act

i. Statistics:

There were 8 Insurance Act violation cases this year, which was 33.33% more than the 6 cases in 2010, with 32 suspects, which was 300% more than the 8 suspects in 2010. The underlying amount was \$1,063,509,795, which was 255.58% more than \$299,088,288 in 2010 (see Tables 2.04, 2.05 and 2.27 and Graph 2.25).

ii. Significant cases:

- (i) Tseng XX was the Chairman of Guo X Insurance Company. In 2002, the company was requested by Ministry of Finance for capital increase. In June 2002, he modified the lease contract signed with Fu X Company and provided Fu X Company \$350 million as the rent and deposit payments. Then Fu X Company used the money to pay for the capital increase of Guo X Insurance Company. He subsequently provided \$100 million to Fu X Company in July and August 2003 using the same approach. When the lease expired in April, 2008, Fu X Company did not return the deposit and rent. In July 2003, Yang XX, Chairman of Guo X Insurance Company tried to build a nursing home. After purchasing a piece of land in Longtan Township of Taoyuan County and registered the land under the names of Guo X Huan and others, he got a \$600 million loan from Guo X Insurance Company with the above referenced land. To raise construction fund, the Chairman at that time, Guo X Chang, board members Lin XX, Hsiao XX and Yang XX falsely held a board meeting and used the excuse of purchasing the above referenced land to pay additional \$100 million to Yang XX. The loan has not been paid back to this date and the land hasn't been transferred to Guo X Insurance Company, either. The case was referred to Taipei District Prosecutor's Office on January 19, 2011.
- (ii) Chen XX was the president of Guo X Insurance Company and Yang X Si held the concurrent positions of the board member of Ya X International and the supervisor of Guo X Insurance Company. In March 2009, Ya X International applied for credit extension loan from Guo X Insurance Company. The board members of Guo X Insurance Company Chen XX and Yang X Si approved the decision that "corporate

表 2.27
Table 2.27

近 2 年違反保險法案件比較統計

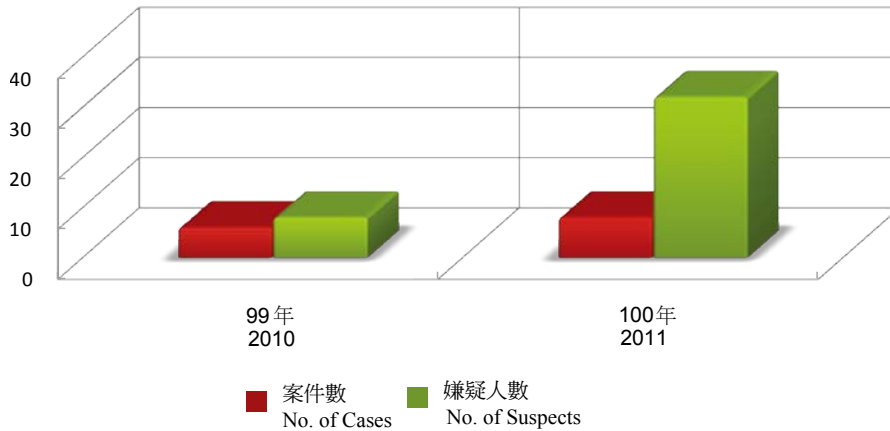
Comparison of Statistics of Cases Concerning Violation of Insurance Act over the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		6	8
百分比 Percentage		100.00%	133.33%
增減率 Rate of Change		-14.29%	33.33%
嫌疑人數 No. of Suspects		8	32
百分比 Percentage		100.00%	400.00%
增減率 Rate of Change		-46.67%	300.00%
涉案標的 (元) Underlying Amount (Dollars)		299,088,288	1,063,509,795
增減率 Rate of Change		-90.40%	255.58%

評核本案公司之財務分析及企業徵信報告，加上種種疑慮，放款部難以作成核貸之建議」。詎陳○○ 2 人無視前開徵信報告載明亞○網匯公司之財務狀況欠佳且還款展望不明之評估結論，及上揭董事會對授信作業之規範，卻仍執意放款。迨亞○網匯公司獲取資金融通後，隨即於 98 年 8 月間結束營運，致生損害國○人壽公司本息約三千四百萬元，經於 100 年 3 月 22 日移送臺北地方法院檢察署偵辦。



圖 2.25
Graph 2.25



近 2 年違反保險法案件數及嫌疑人數比較
Comparison of Cases and Suspects Involved in Violation of
Insurance Act over the Past 2 Years

lending shall not be conducted until the credit extension personnel finished related trainings unless special circumstances apply.” Chen XX and Yang X Si were aware of this fact. Guo X Insurance Company hadn’t completed the training for the credit extension personnel. It also didn’t have any experience in such practice. No such cases should be accepted. According to the investigative report Guo X Insurance Company conducted on Ya X International, “It is difficult to recommend approval of this credit extension loan request due to the company’s financial analysis, corporate credit report and other concerns.” Chen XX and Yang X Si ignored such facts and proceeded with the loan. After Ya X International received the loan, it closed in August 2009, causing \$34 million in damages to Gup X Insurance Company. The case was referred to Taipei District Prosecutor’s Office on March 22, 2011.

(十四) 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 68 案，較 99 年之 53 案，增加 28.30%；嫌疑人 145 人，較 99 年之 86 人，增加 68.60%；涉案標的 220 億 9,360 萬 9,110 元，較 99 年之 36 億 8,677 萬 8,616 元，增加 499.27%。（詳表 2.04、2.05、2.28 及圖 2.26）

案件型態：

- (1) 違反證券投資信託及顧問法 22 案。
- (2) 違反商業會計法 5 案。
- (3) 違反公司法 20 案。
- (4) 電腦犯罪 6 案。
- (5) 妨害農工商罪 11 案。
- (6) 其他 4 案。

2. 重要案例：

- (1) 陳○明係坤○公司負責人，96 年 1 月至 100 年 1 月間，未經主管機關核准，竟擅自在正聲廣播電台 FM104.1 頻道及雅虎網站宣傳「貞○賺錢學教室」預測股市大盤漲跌、如何買賣飆股等招生廣告，鼓吹股票操盤短期致富秘笈，招募會員收取報酬後，在公司內開設課程，聘請不具證券分析師證照之陳○玉、宋○○等人為講師，講授操盤線四大紀律、趨勢走向研析等股票及期貨操盤技巧，並藉機推銷「臺灣佳績」操盤軟體，招募會員逾 8,000 人次，不法所得 2 億 4,707 萬 1,006 元，經於 100 年 7 月 5 日移送臺北地方法院檢察署偵辦。
- (2) 林○○係大○巴士公司董事長，該公司因積欠債務，致臺北市政府應撥發之補助款遭債權人扣押分配，林○○竟於 97 年 3 月，以與有○公司簽訂之「路線經營合約書」產生糾紛為由而偽製「和解契約」，並開立 12 億 4,019 萬 8,255 元之公司本票交予有○公司作為擔保，復指示他人持向法院聲請裁定，參與上述債權分配，致公司無端負擔 12 億 4,019 萬 8,255 元債務，損及債權人權益外，亦使大○公司 97 及 98 年度財務報表發生不實結果，經於 100 年 3 月 9 日移送臺北地方法院檢察署偵辦。



(14) Other cases that undermined economic order

i. Statistics:

There were 68 other cases that undermined economic order referred this year, which was 28.30% more than the 53 cases in 2010, with 145 suspects, which was 68.80% more than the 86 suspects in 2010. The underlying amount was \$22,093,609,110, which was 499.27% more than \$3,686,778,616 in 2010 (see Tables 2.04, 2.05 and 2.28 and Graph 2.26).

The cases include:

- (i) Violation of Securities Investment Trust and Consulting Act: 22 cases.
- (ii) Violation of Commercial Accounting Act: 5 cases.
- (iii) Violation of Company Act: 20 cases.
- (iv) Computer crimes: 6 cases.
- (v) Offenses Against Agriculture, Industry, and Commerce: 11 cases.
- (vi) Others: 4 cases.

ii. Significant cases:

- (i) Chen X Ming was the representative of Kun X Company. From January 2007 to January 2011, he promoted “Chen X Money Making Class” on Chengsheng Broadcasting Corp. (FM104.1) and Yahoo without approval from the competent authority. He predicted the market trend, recruited students with tips on stock trading and promoted short term stock trading and fortune making. After he recruited students and took the tuitions, he hired unlicensed stock analysts including Chen X Yu and Sung XX to hold lectures in the company. The lectures include the four major disciplines of stock trading, trend analysis and futures trading techniques. They used the class to promote the stock trading software, “Taiwan’s Success”. They recruited over 8,000 members for the class with \$247,071,006 in illegal proceeds. The case was forwarded to Taipei District Prosecutor’s Office on July 5, 2011.
- (ii) Lin XX was the Chairman of Da X Charter Bus. Because of the debt that the company owed, the subsidy it received from Taipei City Government was seized and distributed among the creditors. In March 2008, Lin XX used the dispute over the “route contract” he signed with Yu X Company as the excuse to forge a “settlement contract”. He also wrote a check in the amount of \$1,240,198,255 to Yu X Company as the collateral. He

表 2.28
Table 2.28

近 2 年其他破壞經濟秩序案件比較統計

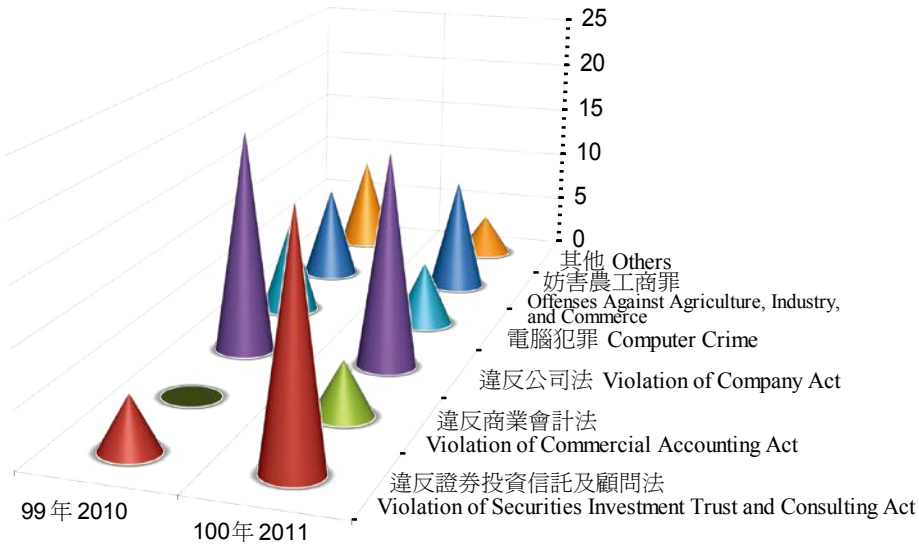
Comparison of Statistics of Other Cases that Undermined Economic Order over the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		53	68
百分比 Percentage		100.00%	128.30%
增減率 Rate of Change		140.91%	28.30%
嫌疑人數 No. of Suspects		84	145
百分比 Percentage		100.00%	172.62%
增減率 Rate of Change		-27.59%	72.62%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		3,686,779	22,093,609
增減率 Rate of Change		-8.15%	499.27%
違反證券投資信託及顧問法 Violation of Securities Investment Trust and Consulting Act		5	22
違反商業會計法 Violation of Commercial Accounting Act		0	5
違反公司法 Violation of Company Act		21	20
電腦犯罪 Computer Crime		9	6
妨害農工商罪 Offenses Against Agriculture, Industry, and Commerce		9	11
其他 Others		9	4



圖 2.26

Graph 2.26



近 2 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 2 Years

then instructed other to apply for the court's determination on the above mentioned debt allocation. As a result, Da X Company went into debt in the amount of \$1,240,198,255, which not only affects the rights of the creditors, but also falsified the 2008 and 2009 financial reports of Da X Company. The case was forwarded to Taipei District Prosecutor's Office on March 9, 2011.

- (iii) Wang XX and his son were the representatives of Shang X Company. Since 2006, the company had been importing bed sets, bed covers and quilts from Mainland China. The two instructed their staff to cut off the tags, "Made in China", and stitched the new tag, "Made in Taiwan" onto the products before selling them in the market. The customers were tricked into thinking that their products were made in Taiwan. The case was referred to Tainan District Prosecutor's Office on May 30, 2011.

- (3) 王○○父子係尚○公司負責人，該公司自 95 年間起，自中國大陸地區輸入床罩組、床單及涼被等商品，2 人竟指示員工將「中國製」之標籤剪下，重新車縫產地標示為「臺灣製」後銷售，致消費者誤認該商品係臺灣產製，經於 100 年 5 月 30 日移送臺南地方法院檢察署偵辦。
- (4) 李○○係優○行負責人，明知所販售之「時尚電○芭比」及「貝○瑪丹」品牌之假睫毛係大陸製造，98 年間起竟於進口後將該假睫毛產品虛偽標示原產地為臺灣或韓國，案經搜索查扣假睫毛一百零三萬餘對，市價逾 1,239 萬元，經於 100 年 3 月 17 日移送臺南地方法院檢察署偵辦。
- (5) 劉○○係豐○納公司負責人，95 年 6 月間起該公司將去鹽乳清蛋黃、全脂牛乳粉、棕櫚油粉等原料自行調配成嬰兒奶粉及媽媽奶粉，再填充至印有紐西蘭原裝進口之空罐，混充係紐西蘭原裝進口後販賣予相關藥局，若商品逾期未售出，復以藥水塗抹變造有效期日繼續對外販賣，案經搜索查扣罐裝奶粉 8,614 罐、包裝奶粉 156 包，市價 529 萬 3,080 元，經於 100 年 5 月 23 日移送板橋地方法院檢察署偵辦。





- (iv) Li XX was the representative of Yu X Shop. Knowing that the fake eyelashes under the brands of “Fashion Electric X Barbie” and “Bei X Madam” are made in China, they had been importing these products and falsifying the labels as made in Taiwan or Korea since 2009. The police found \$1,030,000 pairs of fake eyelashes with a market value of \$12,390,000. The case was referred to Tainan District Prosecutor’s Office on March 17, 2011.
- (v) Liu XX was the representative of Feng X Na Company. Since June 2006, the company had been mixing unsalted whey protein, whole fat milk powder, palm oil powder and other ingredients into baby formula or formula for mothers. The products were then placed in empty cans printed with “imported from New Zealand” and sold to pharmacies. If the products expired before being sold, the expiration dates were erased with solutions and replaced with new expiration dates. The police found 8,614 cans and 156 packs powdered milk with a market value of \$5,293,080. The case was forwarded to Banciao District Prosecutor’s Office on May 23, 2011.



二、一般犯罪案件

(一) 數據比較：

本年移送一般犯罪案件 284 案，較 99 年之 194 案，增加 46.39%；嫌疑人 563 人，較 99 年之 473 人，增加 19.03%；涉案標的 6 億 3,352 萬 2,295 元，較 99 年之 3 億 9,131 萬 1,656 元，增加 61.90%。（詳表 2.04、2.05、2.29、2.30）

案件型態：

1. 偽造文書 74 案。
2. 違反槍砲彈藥刀械管制條例 11 案。
3. 違反危害健康之法令 171 案。
4. 違反疫病管理之法令 2 案。
5. 侵害人民隱私及私密之罪 3 案。
6. 違反環境生態保護之法令 14 案。
7. 其他 9 案。

（詳表 2.04、2.05、2.29、2.30）

(二) 重要案例：

1. 以黃○○為首之犯罪集團，自 95 年起接受客戶委託辦理偽造護照，並透過真實姓名、基資均不詳之哥斯大黎加婦女，取得哥斯大黎加、多明尼加、幾內亞比紹共和國等國之偽造護照計百餘本，經於 100 年 5 月 4 日移送臺南地方法院檢察署偵辦。
2. 顏○○、毛○○及許○○分別係天○製藥、南○製藥及勝○生技等 3 家公司負責人，明知藥品應申請中央衛生主管機關查驗登記，經核准發給藥品許可證後始得製造，竟接受「鬪○牌」商標所有權人莊○之委託，自 88 年起製作「鬪○牌富力康乳膏」、「鬪○牌富力康乳膏（強力）」等一系列以「鬪○牌」為名之藥錠、藥丸或藥粉，案經搜索查獲各類偽藥、中藥粉（膏）（丸）414 萬 5,320 粒，經於 100 年 7 月 25 日移送雲林地方法院檢察署偵辦。
3. 謝○○係益○企業公司負責人，明知該公司未獲核發製造醫療器材許可



2.General Crimes

(1) Statistics:

There were 284 general crime cases referred this year, which was 46.39% more than 194 cases in 2010, with 563 suspects, which was 19.03% more than the 473 suspects in 2010. The underlying amount was \$633,522,295, which was 61.90% more than \$391,311,656 in 2010 (see Tables 2.04, 2.05, 2.29 and 2.30).

The cases include:

1. Documentary forgery: 74 cases.
2. Violation of Firearm, Ammunition and Instruments Control Act: 11 cases.
3. Violation of health regulations: 171 cases.
4. Violation of disease control regulations: 2 cases.
5. Offenses against personal privacy: 3 cases.
6. Violation of environmental protection regulations: 14 cases.
7. Others: 9 cases.

(See Tables 2.04, 2.05, 2.29 and 2.30)

(2) Significant Cases:

1. Huang was the head of a criminal organization and had been accepting requests to forge passports since 2006. He obtained hundreds of passports from countries including Costa Rica, the Dominican Republic, and the Republic of Guinea-Bissau through Costa Rican women whose actual names are known but without any basic information. The case was referred to Tainan District Prosecutor's Office.
2. Yan XX, Mao XX and Hsu XX were the representatives of Yien X Pharmaceutical, Nan X Pharmaceutical and Sheng X Biotech, respectively. Knowing that medical drugs must be registered and inspected by the central health competent authority, and that the manufacturing process may not start until the drug approval number is issued, they accepted the commission of Chuan X Chih, who owns the rights to the trademark "Dou X" brand, to produce "Dou X Fu Li Kang Cream", "Dou X Fu Li Kang Cream (extra

表 2.29
Table 2.29

100 年移送偵查一般犯罪案件統計

Statistics of General Crime Cases Referred to Public Prosecutors
Office in 2011

月別 Month	罪名別 Crime	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		
					案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollars)
合 計 Total		284	563	633,522,295	74	160	444,474,576
1 月 January		18	27	28,321,200	4	5	0
2 月 February		14	29	24,436,165	4	7	436,165
3 月 March		37	74	255,870,132	5	8	216,897,510
4 月 April		12	18	10,200	0	0	0
5 月 May		17	44	32,780,814	9	24	30,706,814
6 月 June		32	58	106,741,765	11	19	89,630,043
7 月 July		29	54	7,238,945	7	13	326,084
8 月 August		27	71	14,742,000	9	37	14,742,000
9 月 September		30	48	24,043,760	7	10	1,328,000
10 月 October		32	59	55,806,954	8	19	9,338,600
11 月 November		20	32	81,780,360	7	10	81,069,360
12 月 December		16	49	1,750,000	3	8	0

說明：違反野生動物保育法案件自 100 年起由「其他破壞經濟秩序案件」改列入「一般犯罪案件」之「違反環境生態保護之法令」類別統計。本（100）年偵辦 12 案，嫌疑人數 12 人。

Note: Cases of Violation of the Wildlife Conservation Act have been moved from the category of "Other cases that undermine economic order" into the "Violation of environmental protection regulations" category under "General Crimes" since 2011. In 2011, 12 cases were investigated with 12 suspects.



續表 2.29

Table 2.29 (cont.)

100 年移送偵查一般犯罪案件統計

Statistics of General Crime Cases Referred to Public Prosecutors Office in 2011

月別 Month	罪名別 Crime	違反槍砲彈藥刀械管制條例 Violation of Firearm, Ammunition and Instruments Control Act			違反危害健康之法令 Violation of health regulations		
		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		11	17	0	171	341	189,024,219
1 月 January		1	1	0	11	19	28,321,200
2 月 February		0	0	0	10	22	24,000,000
3 月 March		1	3	0	28	60	38,972,622
4 月 April		1	0	0	10	17	10,200
5 月 May		0	0	0	6	18	2,074,000
6 月 June		1	0	0	16	35	17,111,722
7 月 July		0	0	0	21	40	6,912,861
8 月 August		2	3	0	9	23	0
9 月 September		1	1	0	19	31	22,692,260
10 月 October		4	9	0	19	29	46,468,354
11 月 November		0	0	0	11	18	711,000
12 月 December		0	0	0	11	29	1,750,000

續表 2.29

Table 2.29 (cont.)

100 年移送偵查一般犯罪案件統計

Statistics of General Crime Cases Referred to Public Prosecutors Office in 2011

月別 Month	罪名別 Crime	違反疫病管理之法令 Violation of disease control regulations			侵害人民隱私及秘密之罪 Violation of personal privacy		
		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		2	2	0	3	4	0
1 月 January		1	1	0	0	0	0
2 月 February		0	0	0	0	0	0
3 月 March		0	0	0	1	1	0
4 月 April		0	0	0	0	0	0
5 月 May		1	1	0	0	0	0
6 月 June		0	0	0	1	1	0
7 月 July		0	0	0	0	0	0
8 月 August		0	0	0	0	0	0
9 月 September		0	0	0	1	2	0
10 月 October		0	0	0	0	0	0
11 月 November		0	0	0	0	0	0
12 月 December		0	0	0	0	0	0



續表 2.29

Table 2.29 (cont.)

100 年移送偵查一般犯罪案件統計

Statistics of General Crime Cases Referred to Public Prosecutors Office in 2011

月別 Month	罪名別 Crime	違反環境生態保護之法令 Violation of environmental protection regulations			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		14	16	23,500	9	23	0
1 月 January		1	1	0	0	0	0
2 月 February		0	0	0	0	0	0
3 月 March		2	2	0	0	0	0
4 月 April		0	0	0	1	1	0
5 月 May		1	1	0	0	0	0
6 月 June		3	3	0	0	0	0
7 月 July		1	1	0	0	0	0
8 月 August		4	4	0	3	4	0
9 月 September		1	3	23,500	1	1	0
10 月 October		0	0	0	1	2	0
11 月 November		1	1	0	1	3	0
12 月 December		0	0	0	2	12	0

表 2.30
Table 2.30

近 2 年一般犯罪案件比較統計

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

項目 Item		年別 Year	99 年 2010	100 年 2011
合 計 Total	案件數 No. of Cases		194	284
	百分比 Percentage		100.00%	146.39%
	增減率 Rate of Change		17.58%	46.39%
	嫌疑人數 No. of Suspects		473	563
	百分比 Percentage		100.00%	119.03%
	增減率 Rate of Change		58.72%	19.03%
	涉案標的（元） Underlying Amount		391,311,656	633,522,295
	增減率 Rate of Change		-88.93%	61.90%
偽造文書 Document Forgery	案件數 No. of Cases		46	74
	嫌疑人數 No. of Suspects		171	160
違反槍砲彈藥刀械管制條例 Violation of Firearm, Ammunition and Instruments Control Act	案件數 No. of Cases		1	11
	嫌疑人數 No. of Suspects		6	17



續表 2.30

Table 2.30 (cont.)

近 2 年一般犯罪案件比較統計

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

項目 Item		年別 Year	99 年 2010	100 年 2011
違反危害健康之法令 Violation of health regulations	案件數 No. of Cases		65	171
	嫌疑人數 No. of Suspects		141	341
違反疫病管理之法令 Violation of disease control regulations	案件數 No. of Cases		0	2
	嫌疑人數 No. of Suspects		0	2
侵害人民隱私及私密之罪 Violation of personal privacy	案件數 No. of Cases		0	3
	嫌疑人數 No. of Suspects		0	4
違反環境生態保護之法令 Violation of environmental protection regulations	案件數 No. of Cases		0	14
	嫌疑人數 No. of Suspects		0	16
其他 Others	案件數 No. of Cases		148	9
	嫌疑人數 No. of Suspects		302	23

證，亦未領有工廠登記證，竟自 97 年間起分向臺灣、泰國及大陸地區購入手套及鞋套之成品或半成品，再進行分裝、封口、包裝、黏貼標示及消毒滅菌後，混充為醫療用手套售予國內各大醫療院所，販售金額達 2,429 萬 4,801 元，經於 100 年 3 月 25 日移送高雄地方法院檢察署偵辦。

4. 汪○○係豐○公司負責人，明知該公司並非合法登記之農藥製造工廠，亦非農藥原體製造及成品農藥加工業者，竟自 97 年 1 月間起陸續購入巴拉刈等農藥原體及 S-170 等介面劑，擅自違法加工為成品農藥，並黏貼自行印製之農藥許可證字號等標籤，批售予國內各農藥販售業者。案經搜索查扣農藥原體、成品農藥、介面劑共計 1 萬 9,085.70 公斤及攪拌槽、空壓機、封口機等農藥加工機具乙批，經於 100 年 3 月 25 日移送臺南地方法院檢察署偵辦。
5. 蕭○○於 100 年 1 月 5 日搭乘國泰航空公司 CX530 班機自香港入境通關時，以手提行李攜帶未經申報之象牙製品 21 支及碎片 1 件，毛重共計 59 公斤 683 克，經鑑定為「現生象象牙」，屬保育類野生動物製品，經於 100 年 4 月 27 日移送桃園地方法院檢察署偵辦。
6. 胡○○係英○貿易開發公司負責人，江○○、郭○○分別係海○物流公司負責人及協理，3 人明知「硝基呋喃」、「氯黴素」及「乙型受體素」（俗稱瘦肉精）等係管制進口之禁藥，竟自 100 年 1 月間起，由胡○○在大陸進行採購後，委託江○○、郭○○辦理進口業務，江○○等人即以進口金屬染料或「氧化鎂」等名義多次夾藏闖關入境，案經搜索查扣「硝基呋喃」、「氯黴素」及「乙型受體素」計 3,995 公斤，經於 100 年 12 月 28 日移送高雄地方法院檢察署偵辦。

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 32 案，較 99 年之 42 案，減少 23.81%，裁罰金額 4 億 4,032 萬 2,948 元，較 99 年之 2 億 9,339 萬 5,537 元，增加 50.08%。（詳表 2.04、2.05、2.31 及圖 2.27）



strength)” and a series of tablets, pills and power under the brand, “Dou X”. The police found various fake drugs and 4,145,320 powdered Chinese medicine (paste) (pills). The case was forwarded to Yunlin District Prosecutor’s Office on July 25, 2011.

3. Hsieh XX was the representative of Yi X Corporation and was aware that his company has not received the permit to manufacture medical equipments or registration certificate for the factory. Since 2008, he had been purchasing finished or half-finished gloves and shoe covers from Taiwan, Thailand and Mainland China. He then sold them to major hospitals in Taiwan as medical gloves after repacking, sealing, packaging, labeling and sterilizing the products. The total sales proceed was \$24,294,801. The case was referred to Kaohsiung District Prosecutor’s Office on March 25, 2011.
4. Wang XX was the representative of Feng X Company and knew that his company was not legally registered as an agro-pesticide manufacturing company, nor was it allowed to manufacture technical grade pesticide or process finished pesticide. Since January 2008, he purchased technical grade pesticide including Paraquat and surfactant such as S-170 to illegally produce agro-pesticide. He also labeled the products with false approval number and sold them to the agro-pesticide retailers. The police confiscated a total of 19,085.70 kilos of technical grade pesticides, finished agro-pesticide and surfactants, stirred tank, air compressor and sealing machine. The case was referred to Tainan District Prosecutor’s Office on March 25, 2011.
5. Hsiao XX took Cathay Pacific flight CX530 back to Taiwan from Hong Kong on January 5, 2011. He carried 21 pieces of ivory products and 1 fragment with a gross weight of 59.683 kilos. After inspection, it was found that the ivory was from the “tusks of extant elephants”, which are considered endangered species. The case was referred to Taoyuan District Prosecutor’s Office on April 27, 2011.
6. Hu XX was the representative of Ying X Trade and Development Company. Chiang XX and Guo XX are the representative and Assistant Vice President of Hai X Logistics Company, respectively. The three are aware that “nitrofurans”, “chloramphenicol” and “ β -agonists” (the so-called ractopamine) are controlled imported drugs. Since January 2011, after Hu XX made the purchase in Mainland China, he authorized Chiang XX and

表 2.31
Table 2.31

近 2 年逃漏稅案件比較統計

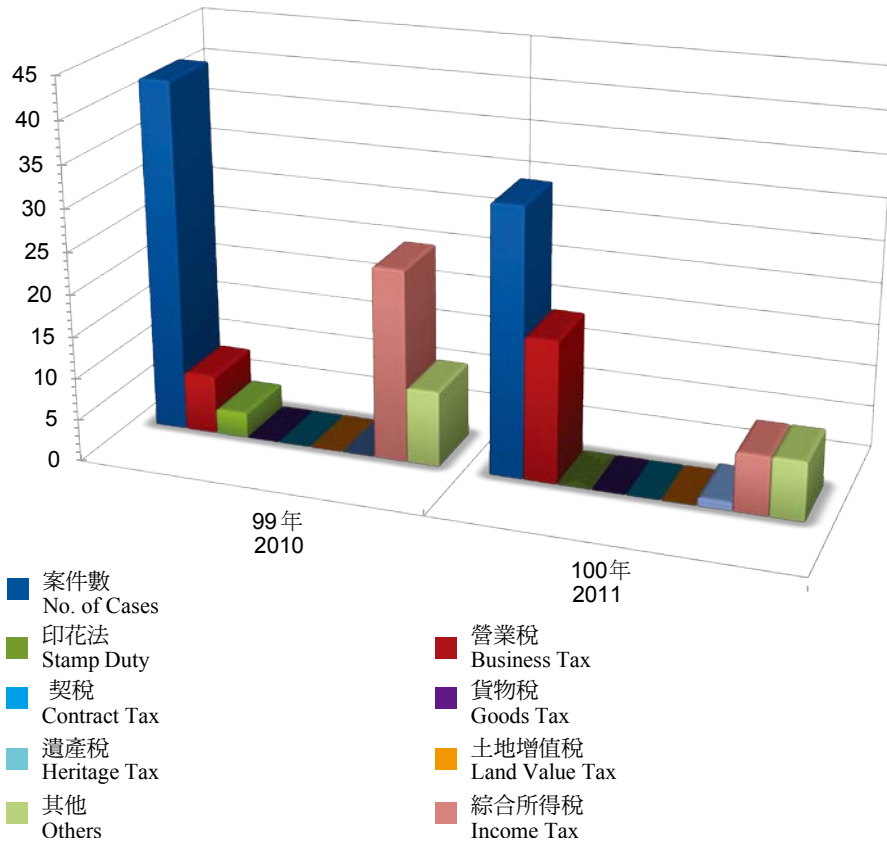
Comparison of Statistics of Tax Evasion Cases over the Past 2 Years

項目 Item		年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases			42	32
百分比 Percentage			100.00%	76.19%
增減率 Rate of Change			-67.19%	-23.81%
裁罰金額（元） Amount of Fine			293,395,537	440,322,948
增減率 Rate of Change			-77.73%	50.08%
逃漏稅種類 Type of Evaded Tax	營業稅 Business Tax		7	17
	印花稅 Stamp Duty		3	0
	貨物稅 Goods Tax		0	0
	契稅 Contract Tax		0	0
	土地增值稅 Land Value Tax		0	0
	遺產稅 Heritage Tax		0	1
	綜合所得稅 Income Tax		23	7
	其他 Others		9	7



Guo XX to import them. Chiang XX and his accomplices smuggled them into Taiwan several times using the names of metallatic dyes or “magnesium oxide”. The search found 3,995 kilos of “nitrofurans”, “chloramphenicol” and “ β -agonists”. The case was forwarded to Kaohsiung District Prosecutor’s Office on December 28, 2011.

圖 2.27
Graph 2.27



近 2 年逃漏稅案件型態比較

Comparison of Number and Type of Tax Evasion Cases over the Past 2 Years

(二)重要案例：

1. 濤○證券投資顧問公司辦理 94 年度營利事業所得稅結算申報，短漏報營業收入 3 億 8,965 萬 4,765 元，短漏報所得稅額 2,143 萬 1,012 元，經函送臺灣省中區國稅局裁處，該局於 100 年 5 月 13 日處罰鍰 2,143 萬 1,012 元。
2. 慶○公司於 97 年 10 月至 12 月間取得無進項事實之京○公司發票 6,000 萬元，96 年 10 月至 98 年 6 月取得非實際交易對象開立之發票 1 億 3,350 萬元做為進項憑證，經函送臺灣省中區國稅局裁處，該局於 100 年 1 月 4 日處罰鍰 1,567 萬 5,000 元。
3. 慈○食品公司於 93 年 1 月至 98 年 12 月間銷售金額 2 億 633 萬 5,624 元，未依法開立發票，短漏報營業稅 1,031 萬 6,781 元，92 年 9 月至 97 年 8 月取得未實際交易對象開立之發票 2 億 3,929 萬 3,973 元，作為進項憑證扣抵銷項稅額，虛報進項稅額 1,196 萬 4,723 元，經函送臺灣省南區國稅局裁處，該局於 100 年 1 月 28 日處罰鍰新臺幣 5,428 萬 410 元。

肆、追緝外逃罪犯

一、數據比較

本年緝獲外逃罪犯 9 案，較 99 年之 11 案，減少 18.18%；嫌疑人 9 人，較 99 年之 12 人，減少 25%。其中：緝解歸案 7 案 7 人、策動投案 2 案 2 人。(詳表 2.04、2.05、2.32、2.33 及圖 2.28)

二、重要案例

(一)緝解歸案

1. 潛逃大陸地區之煙毒通緝犯黃○益為配合○○警察局員警黃○民爭取績效及詐領獎金，於 93 年 3 月 18 日涉嫌計誘陳○○攜帶微量毒品，自大陸福建省廈門市經金門水頭碼頭入境時，為黃○民逮捕查獲。本局於 99 年 9 月間獲報黃○益在大陸確定行止後，即透過「海峽兩岸共同打擊犯罪及司法互助協議」機制，由廈門市公安人員協緝逮捕黃○益，100 年 1 月 26 日本



3. Tax Evasion

(1) Statistics:

There were 32 tax evasion cases referred by MJIB letter and sanctioned by the tax authorities this year, which was 23.81% less than 42 cases in 2010. The penalty amount was \$440,322,948, which was 50.08% more than \$293,395,537 in 2010 (see Tables 2.04, 2.05 and 2.31 and Graph 2.27).

(2) Significant cases:

1. Tao X Investment Consultants Co. omitted \$389,654,765 when filing 2005 income, and avoided \$21,431,012 in income tax. The case was referred to National Tax Administration of Central Taiwan Province, MOF, and a fine of \$21,431,012 was imposed on May 13, 2011.
2. Ching X Company obtained a uniform invoice in the amount of \$60 million from Jin X Company on October 12, 2008 without actual transactions. From October 2007 to June 2009, the company also obtained uniform invoice totaling \$133,500,000 from non-actual trading partners. The case was referred to National Tax Administration of Central Taiwan Province, MOF, and a fine of \$15,675,000 was imposed on January 4, 2011.
3. The sales revenue from Tzu X Food Company between January 2004 and December 2009 was \$206,335,624 but did not issue the uniform invoice and avoided \$10,316,718 in sales tax. From September 2003 to August 2008, the company obtained uniform invoice from non-actual trading partners totaling \$239,293,937 as input documentary evidence for tax deduction and falsely reported \$11,964,732 as input tax. The case was referred to National Tax Administration of Southern Taiwan Province, MOF, and a fine of \$54,280,410 was imposed on January 28, 2011.

表 2.32
Table 2.32

100 年追緝外逃罪犯案件類別統計
Statistics of Types of Overseas Fugitives Apprehension Cases in 2011

32

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	柬埔寨 Cambodia	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	巴拿馬 Panama	
經濟犯罪 Economic Crime	緝解歸案 Apprehension through Extradition	3	0	0	0	0	0	2	1	0	0	
	策動投案 Surrender under Persuasion	1	0	0	0	0	0	1	0	0	0	
毒品犯罪 Drug Crime	緝解歸案 Apprehension through Extradition	1	0	0	1	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	3	0	0	0	1	0	2	0	0	0	
	策動投案 Surrender under Persuasion	1	0	0	0	0	0	0	0	0	1	
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	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	
合 計 Total	緝解歸案 Apprehension through Extradition	7	0	0	1	1	0	4	1	0	0	
	策動投案 Surrender under Persuasion	2	0	0	0	0	0	1	0	0	1	



IV. Tracking and Apprehension of Fugitives Abroad

1. Statistics

There were 9 cases of fugitives abroad, which was 18.18% less than the 11 cases in 2010, with 9 suspects, which was 25% less than the 12 suspects in 2010, in which 7 people in 7 cases were apprehended, and 2 people in 2 cases voluntarily gave themselves up to the authorities (see Tables 2.04, 2.05, 2.32 and 2.33 and Graph 2.28).

2. Significant Cases

(1) Apprehension through Extradition

1. Huang X Yi, a drug fugitive who had fled to Mainland China, cooperated with police, Huang X Ming from XX Police Station on defrauding performance bonus. On March 18, 2004, Huang X Yi was suspected of tricking Chen XX into carrying small amount of illegal drugs. After Chen XX left Xiamen of Fujian Province, Mainland China and entered the country from Kinmen harbor, he was arrested by Huang X Ming. MJIB received information of Huang X Yi's whereabouts in China in September 2010. He was then arrested by the security police of Xiamen City through the procedure under "Agreement of Joint Criminal Crackdown and Mutual Judicial Assistance across the Taiwan Strait". On January 26, 2011, MJIB sent staff to Xiamen City and returned Huang X Yi to Tainan District Prosecutor's Office.
2. Liu XX, manager of the Management Department in Chan X Technology was suspected of a fraud purchase of printed circuits worth \$320 million and shipped them to Hong Kong. In May 2003, he fled to Mainland Hong Kong and was wanted by Taoyuan District Court. MJIB received information on Liu XX's whereabouts in China in September 2010. He was then arrested by the security police of Hunan Province, Mainland China through the procedure under "Agreement of Joint Criminal Crackdown and Mutual Judicial Assistance across the Taiwan Strait". On September 22, 2011, MJIB sent staff to Changsha City to return Liu XX to Taoyuan District Court.

表 2.33
Table 2.33

近 2 年追緝外逃罪犯案件比較統計

Comparison of Statistics of Overseas Fugitives Apprehension Cases over the Past 2 Years

項目 Item	年別 Year	99 年 2010	100 年 2011
案件數 No. of Cases		11	9
百分比 Percentage		100.00%	81.82%
增減率 Rate of Change		37.50%	-18.18%
嫌疑人數 No. of Suspects		12	9
百分比 Percentage		100.00%	75.00%
增減率 Rate of Change		33.33%	-25.00%

說明：追緝外逃罪犯案件包括：緝解歸案、策動投案及協緝等。

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

局派員赴廈門市將黃○益解送臺南地方法院檢察署歸案。

- 展○科技公司管理部經理劉○○等，91 年間涉嫌向國內上市、櫃電子公司詐購逾 3 億 2,000 萬元之印刷電路板運至香港後，於 92 年 5 月初潛逃至大陸地區，遭桃園地方法院通緝。本局於 99 年 9 月獲報劉○○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，由大陸湖南省公安廳人員協緝逮捕，100 年 9 月 22 日本局派員赴長沙市押解劉○○回臺，移送桃園地方法院歸案。



(2) Surrender under Persuasion

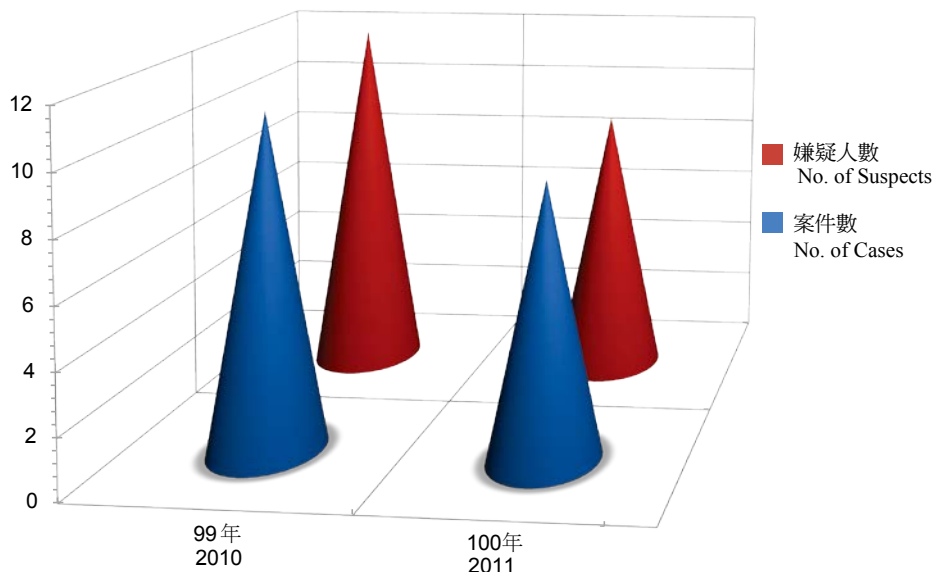
Huang XX, Liu XX and her spouse were the representatives of Yi X Environmental Business. They were suspected of bribing the former Treasurer of Sanchong City Office, Liu XX while contracting the renovation of Chung Hsing swimming pool, Yu Gu bridge design and construction supervision. The case was referred to Banciao District Prosecutor's Office. On February 14, 2002, Huang XX and Liu XX fled the country. Banciao District Court issued the fugitive alert on July 31, 2002. In September 2011, Liu XX's husband, Huang XX was killed during burglary. Liu XX sought help from the ROC embassy in Panama. The legal secretary at the embassy assisted and persuaded Liu XX to turn herself in after her husband's funeral. Liu XX flew from Panama to Taiwan through L.A in December 7, 2011. After enquiries, she was returned to Banciao District Court.

V. Broadening International Cooperation

1. Participation in International Conferences

- (i) The "29th International Symposium on Economic Crime" was held from September 4 to 10, 2011 in Cambridge University in England. Minister of MOJ Yung-Fu Tseng and MJIB Vice President Fu-Lin Wang participated in this symposium. The topic at the conference was "Risks and Responsibilities – Clear Objectives for Fighting Crimes and Terrorist Acts". In-depth discussions were conducted on the threats caused by economic crimes, corruption, abuse of power, money laundering, drug crimes, organized crimes, cyber 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. The conference was very helpful to the MJIB's promotion of international cooperation.
- (ii) The "118th International Association of Chiefs of Police" was held from October 17 to 25, 2010 in Chicago, USA. MJIB President Chi-Ping Chang attended this meeting with staff, which effectively maintained the MJIB's international cooperation channel and reinforced connections and relationships with various police authorities.

圖 2.28
Graph 2.28



近 2 年追緝外逃罪犯案件數及嫌疑人數比較
Comparison of Cases and Suspects Involved in Overseas Fugitive
Apprehension over the Past 2 Years

(二) 策動投案

伊○環境事業公司負責人黃○○、劉○○夫婦涉嫌於 84 年間利用承包中興游泳池整修、興穀陸橋設計、監造等工程之機會，行賄前三重市公所總務劉○○等人，經本局移送板橋地方法院檢察署偵辦。黃、劉 2 人於 91 年 2 月 14 日潛逃出境，板橋地方法院同年 7 月 31 日發布通緝。100 年 9 月間劉○○其夫黃○○遭搶劫遇害，赴我駐巴拿馬大使館請求急難救助，經本局駐館法務秘書協助並勸導劉○○同意於辦完其夫喪事後返國投案。劉○○於 12 月 7 日自巴拿馬搭機經美國洛杉磯返臺，經詢問後解送板橋地方法院歸案。



2. Mutual Judicial Assistance and International Cooperation:

- (i) The Special Investigation Bureau of the Thai Ministry of Justice and MJIB held a joint investigation on the transnational case of illegal surrogate mothers that Luo XX, a Taiwanese national, was involved with. They found 14 Vietnamese surrogate mothers and 4 Taiwanese staff. The main suspect, Luo XX fled back to Taiwan. The Thai authority issued an arrest warrant and jointly prosecuted the case with Taiwanese authority.
- (ii) On February 10, 2011, staff from the US Immigration and Customs Enforcement and those from the MIJB jointly apprehended and returned economic crime fugitive Lin XX to Taiwan.
- (iii) From July 10 to 12, 2011, Staff from the Special Investigation Bureau of the Thai Ministry of Justice and MJIB returned 26 Taiwanese nationals arrested in Thailand for transnational telephone fraud to Taiwan for further investigation after they had served their sentence in Thailand.

3. Exchange of Information and Visits:

- (i) MJIB President Chi-Ping Chang led staff on a visit to Thailand, Laos and Vietnam from March 1 to 5, 2011 and visited the local law enforcement agencies for exchanges on mutual cooperation and international crime-fighting.
- (ii) Chatchai, Director of the Northern Center of Special Investigation Bureau from the Thai Ministry of Justice led two others on a visit to MJIB on July 28, 2011 and met with the operation unit on international cooperation of fugitive apprehension, economic crimes, telephone fraud to enhance mutual understanding and judicial cooperation.
- (iii) The vice president of MJIB, Chih-Yang Chen led his staff on visits to Australia, Malaysia, Vietnam and the Philippines between August 26 and September 3, and between November 14 and 19. They visited the local law enforcement agencies to promote mutual cooperation and fight international crimes.
- (iv) Assistant Supervisor of the Panama national police, Eduardo Enrique Serracin J. and two others visited MJIB on September 21, 2011 and exchanged opinions on jointly fighting international crimes.

伍、拓展國際合作

一、出席國際會議

(一)「第 29 屆英國劍橋國際經濟犯罪研討會」(The 29th Cambridge International Symposium on Economic Crime) 於 100 年 9 月 4 日至 10 日假英國劍橋大學舉辦，法務部曾部長勇夫及本局王副局長福林等人與會，會議主題為「風險責任－打擊犯罪及恐怖行動的明確目標」，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、





4. International Training:

- (i) Between June 12 and 21, 2011, following the request by the Ministry of Foreign Affairs, the “Training Class for Transnational Crime Investigation in the Middle East” was held. A total of 10 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 the contact and channel of communication with countries in the Middle East and assistance to MJIB for international crime investigations.
- (ii) Between June 27 and July 2, 2011, the MJIB held “Training Class of Transnational Crime Investigations in Southeast Asia”. A total 20 members participated in the training, including law enforcement staff from 4 countries: Vietnam, Thailand, the Philippines and Malaysia. This training helped establish the contact and channel of communication with countries in Southeast Asia and assistance to MJIB for international crime investigations.

VI. Combating Crimes Across the Strait

The Economic Crime Prevention Division of MJIB is responsible for the prevention of economic crime, drugs and money laundering as well as anti-corruption and apprehending fugitive of economic crimes in accordance with “Agreement on Joint Cross-Strait Crime-fighting and Mutual Judicial Assistance”. In addition, in accordance with the contact mechanism authorization by the Ministry of Justice, the division cooperates and exchanges with the Ministry of Public Security, Supreme People’s Procuratorate, Ministry of Justice, the People’s Bank of China and other law enforcement agencies in Mainland China. There were 15 cases of activity exchanges, 127 cases of criminal information exchanges, 1 case of cooperative investigations, 15 cases of requested assistance with apprehension and extradition, 5 criminals and suspects were extradited, 1 case of assisted investigation and evidence collection and 2 cases of acting criminal transfer with 5 suspects. The MJIB will actively prevent international crimes according to the agreement. The key tasks included:

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，對推動本局國際合作業務甚具助益。

- (二)「第 118 屆國際警情首長年會」(The 118th International Association of Chiefs of Police) 於 100 年 10 月 17 日至 25 日假美國芝加哥舉辦，本局由張局長濟平率員前往參加，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。

二、司法互助及國際合作：

- (一) 泰國司法部特別調查署與本局合作偵辦國人羅○○涉嫌跨國非法代理孕母案，查獲 14 名越南籍代理孕母及臺籍工作人員 4 名，主嫌羅○○潛返臺灣，泰方發布通緝並與我進行司法互助共同追訴。
- (二) 美國移民海關執法局派員會同本局人員，於 100 年 2 月 10 日共同押解外逃經濟罪犯林○○返臺歸案。
- (三) 泰國司法部特別調查署派員會同本局人員，於 100 年 7 月 10 日及 12 日，分批將 99 年間在泰國從事跨國電信詐欺被逮捕並已服刑完畢之 26 名臺籍人士自泰押解返臺接受調查。

三、交流互訪：

- (一) 本局張局長濟平於 100 年 3 月 1 日至 5 日率員赴泰國、寮國、越南等國參訪，拜會當地對等執法機構，就推動共同合作，打擊跨國犯罪交換意見。
- (二) 泰國司法部特別調查署北部行動中心主任查猜 (Chatchai) 等 3 人於 100 年 7 月 28 日來局拜會，並安排與業管單位舉行工作會談，就追緝外逃、經濟犯罪、電話詐欺等國際合作事宜交換意見，藉以增進彼此了解及推動司法合作。
- (三) 本局陳副局長志揚分別於 100 年 8 月 26 日至 9 月 3 日及 11 月 14 日至 19 日率員赴澳洲、馬來西亞、越南、菲律賓等國參訪，分別拜會當地對等執法機構，期能推動共同合作，打擊跨國犯罪。



1.Extradition of Criminals and Criminal Suspects:

On March 18, 2011, the MJIB staff went to Macau with staff from National Police Agency of Ministry of the Interior and apprehended the fugitive, former Secretariat of the Minister of Transportation and Communication, Soong XX and returned him to Taipei District Prosecutor's Office.

2.Criminal Handover:

- (i) On July 14, 2011, MJIB sent staff to accompany the families of criminals, Guan XX and Cheng XX, who were serving sentence in Futien prison in Fujian Province, China to Changle Airport in Fuzhou. After completing the process of extraditing the two back to Taiwan with the judicial agency in China, Guan XX was referred to Taichung District Prosecutor's Office for investigation and Cheng XX was returned to Tainan District Court.
- (ii) On September 7, 2011, MJIB joined the families of criminals, Hsu XX, Huang XX and Yu XX, who were serving their sentence in Guangdong and Fujian prisons and headed for Gauqi Airport in Xiamen, Fujian. After completing the process of extraditing the three back to Taiwan with the judicial agency in China, they were sent to Miaoli and Taipei District Prosecutor's Offices for investigation.

3.Activity Exchange:

- (i) Between April 24 and 29, 2011, MJIB invited Deputy Director of the Narcotics Bureau of Public Security in Mainland China, Fu-Xu Chen and 8 others on a visit to Taiwan. Deputy Director of MJIB, Fu-Lin Wang led staff from the Economic Crime Prevention Division, Drug Prevention Division, Money Laundering Prevention Division and Taipei Investigation Division and held a discussion with the visitors on April 25 in Taipei Fullon Hotel.
- (ii) From June 8 to 10, 2011, the Director of MJIB's Fujian Province Investigation Division, Tung-De Chen, Deputy Director of Drug Prevention Division, Chung-Shan Su, Section

- (四) 巴拿馬國家警察副總監賽拉辛 (Eduardo Enrique Serracín J.) 等 3 人於 100 年 9 月 21 日來局參訪，就合作打擊跨國犯罪事宜交換意見。

四、國際訓練：

- (一) 本局於 100 年 6 月 12 日至 21 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 10 名，分別來自沙烏地阿拉伯、阿拉伯聯合大公國、科威特、約旦、土耳其等 5 國，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。
- (二) 本局於 100 年 6 月 27 日至 7 月 2 日代訓「東南亞跨國犯罪調查研習班」，參加學員計 20 名，分別來自越南、泰國、菲律賓、馬來西亞等 4 國，有助於建立與東南亞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

本局經濟犯罪防制處負責辦理「海峽兩岸共同打擊犯罪及司法互助協議」相關經濟犯罪防制、毒品防制、洗錢防制、廉政肅貪及追緝外逃經濟罪犯等工作之秘書業務，依法務部授權建構之聯繫機制，與大陸公安部、最高人民檢察院、司法部及人民銀行等相關執法部門進行合作交流，本年計辦理工作會晤及人員互訪 15 件、犯罪情資交換 127 件、合作偵辦 1 案、請求協助緝捕遣返 15 案、刑事犯及刑事嫌疑犯遣返 5 人、協助調查取證 1 案，代執行罪犯接返 (移管) 2 案 5 人，未來將持續依協議規範內容，積極防制跨境犯罪。重要工作如下：

一、刑事犯及刑事嫌疑犯遣返：

100 年 3 月 18 日本局會同內政部警政署人員前往澳門，將貪瀆案通緝犯前交通部秘書宋○○押解返臺後，解送臺北地方法院檢察署歸案。

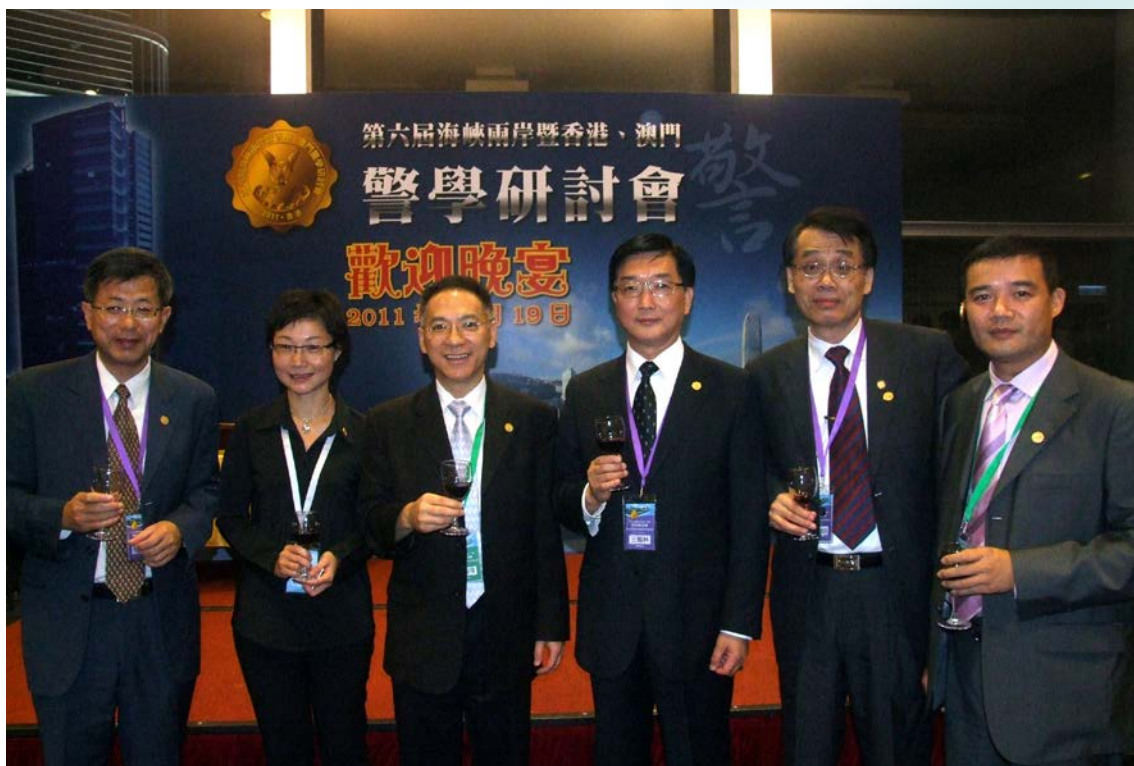
二、罪犯接返：

- (一) 100 年 7 月 14 日本局派員會同在大陸福建省莆田監獄服刑之罪犯關○○、鄭○○等人之家屬，共赴福州長樂機場，與大陸司法部門辦理接



Chief, Ren-Chen Wang and 3 others headed to Xiamen and Fuzhou in Fujian Province and held a joint seminar with the Narcotics Unit of Fujian Province, Customs Division and Frontier Control Bureau and exchanged views on cross-strait fight against drugs.

- (iii) From August 3 to 12, 2011, Deputy Director of MJIB Fu-Lin Wang led a delegation of 9 people including the heads of business units and section chiefs on a visit to Public Security Department, Economic Crime Investigation Bureau, Criminal Investigation Bureau, Drug Control Bureau, Frontier Control Bureau and Customs Division against Smuggling as well as Anti-Corruption Bureau of the Supreme Court Prosecutor's Office, Prosecutor's Office against Abuse of Office and relevant divisions in Beijing, Shanghai, Fujian and Guangdong in China. They exchanged views on criminal information exchange drug control, economic crime prevention, money laundering prevention, corruption and bribery investigation, mutual investigation, staff exchange and meeting, and the apprehension of economic crime fugitives.
- (iv) From August 25 to 30, 2011. MJIB invited the Director Customs Division against Smuggling, Wang Wei with 5 others to visit Taiwan. The Deputy Director of MJIB Fu-Lin Wang led a delegation from Economic Crime Investigation Bureau, Drug Control Bureau, Money Laundering Prevention Bureau and the Investigation Bureau of Fujian Province and held a discussion with the visitors in Howard Hotel in Taipei.
- (v) Between October 12 and 17, 2011, MJIB invited 10 people including Feng Gao, Deputy Director of the Economic Crime Investigation Bureau of Public Security of Mainland China to visit Taiwan. Deputy Director of MJIB, Fu-Lin Wang led staff from Economic Crime Prevention Division, Anti-Corruption Division, Drug Control Division and Money Laundering Prevention Division to conduct a discussion with the visitors on October 12 in Sheraton Taipei Hotel.
- (vi) From December 4 to 9, 2011, MJIB's Deputy Director of Drug Prevention Division, Chung-Shan Su led a team of 6 on a visit to China and visited the Narcotics Unit, Frontier Control Bureau and the Customs of Fujian Province, Narcotics Unit of Guangdong Province, and the Narcotics Bureau of Yunnan Province. Teams from across the strait exchanged views on the cases that they are working on together and discussed the trends in drug crimes during the meeting.



返回臺交接手續後，將關○○解送臺中地方法院檢察署接受調查，通緝犯鄭○○解送臺南地方法院歸案。

- (二)100 年 9 月 7 日本局派員會同在大陸廣東、福建監獄服刑之罪犯徐○○、黃○○及余○○等人之家屬，共赴福建廈門高崎機場，與大陸司法部辦理接返回臺交接手續後，分別將徐○○等 3 人解送苗栗、臺北地方法院檢察署接受調查。

三、業務交流：

- (一)100 年 4 月 24 日至 4 月 29 日本局邀請大陸公安部禁毒局副局長陳緒富等 9 人來臺參訪，本局王副局長福林率經濟犯罪防制處、毒品防制處、洗錢防制處及臺北市調查處等單位人員，於 4 月 25 日假臺北福容飯店與參訪人員進行工作會談。
- (二)100 年 6 月 8 日至 6 月 10 日本局福建省調查處陳處長同德、毒品防制處蘇副處長中山及汪科長仁成等 6 人，赴大陸福建廈門、福州等地參訪，



4.Cooperative Investigation:

On October 22, 2011, the MJIB and the Security Police Frontier Patrol of Fujian Province in Mainland China jointly investigated the case of “Liang XX narcotics smuggling”. The border patrol arrested Liang XX, Lin XX and Chang XX of Taiwanese nationals in the Dongshan area in Zhangzhou, Fujian Province. 205 kilos of ketamine were found at the scene.



並與福建禁毒總隊、海關、邊防總隊等相關緝毒單位舉行聯合工作座談會，就合作偵辦案件及兩岸共同打擊毒品工作事宜交換意見。

- (三) 100 年 8 月 3 日至 8 月 12 日，本局王副局長福林率相關業務單位主管及科長等 9 人，赴大陸北京、上海、福建、廣東參訪公安部所屬台辦、經濟犯罪偵查、刑偵、禁毒、邊防及海關緝私等職能部門及最高人民檢察院反貪污賄賂、反瀆職侵權等執法部門，就共同緝毒、經濟犯罪防制、洗錢防制、查察貪污賄賂之犯罪情資交換、案件協查共同偵辦、人員交流會談及追緝外逃經濟罪犯等交換意見。
- (四) 100 年 8 月 25 日至 8 月 30 日本局邀請大陸公安部海關總署緝私局處長王巍等 6 人來臺參訪，本局王副局長福林率經濟犯罪防制處、毒品防制處、洗錢防制處及福建省調查處等單位人員，於 8 月 25 日假臺北福華飯店與參訪人員進行工作會談。
- (五) 100 年 10 月 12 日至 10 月 17 日本局邀請大陸公安部經濟犯罪偵查局副局長高峰等 10 人來臺參訪，本局王副局長福林率經濟犯罪防制處、廉政處、毒品防制處及洗錢防制處等單位人員，於 10 月 12 日假臺北喜來登飯店與參訪人員進行工作會談。
- (六) 100 年 12 月 4 日至 12 月 9 日本局毒品防制處蘇副處長中山率相關業務同仁共 6 人赴大陸參訪，並拜會大陸福建省禁毒總隊、福建省邊防總隊、福建省海關、廣東省禁毒局、雲南省禁毒局等單位，雙方就目前合作中之個案及毒品犯罪趨勢，進行會談及交換偵查意見。

四、合作偵辦：

100 年 10 月 22 日本局與大陸福建省公安廳邊防總隊合作偵辦「梁○○等走私毒品案」，該總隊於福建省漳州東山地區逮捕梁○○、林○○、張○○等 3 名臺籍毒梟，當場查獲愷他命毒品 205 公斤。



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 624 案，較 99 年之 626 案，減少 0.32%；嫌疑人 1,993 人，較 99 年之 2,051 人，減少 2.83%。（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 99 年之同類型案件比較（詳表 3.01）：

- （一）詐欺案件 193 案，較 99 年之 182 案，增加 6.04%；嫌疑人 636 人，較 99 年之 717 人，減少 11.30%。
- （二）侵占案件 58 案，較 99 年之 41 案，增加 41.46%；嫌疑人 126 人，較 99 年之 69 人，增加 82.61%。
- （三）背信案件 29 案，較 99 年之 43 案，減少 32.56%；嫌疑人 76 人，較 99 年之 143 人，減少 46.85%。
- （四）重利案件 16 案，較 99 年之 9 案，增加 77.78%；嫌疑人 53 人，較 99 年之 20 人，增加 165%。
- （五）走私案件 10 案，較 99 年之 18 案，減少 44.44%；嫌疑人 10 人，較 99 年之 20 人，減少 50%。
- （六）違反稅捐稽徵法案件 40 案，較 99 年之 32 案，增加 25%；嫌疑人 306 人，較 99 年之 414 人，減少 26.09%。
- （七）偽變造貨幣及有價證券案件 5 案，較 99 年之 2 案，增加 150%；嫌疑人 9 人，較 99 年之 5 人，增加 80%。
- （八）違反菸酒管理法案件 12 案，較 99 年之 5 案，增加 140%；嫌疑人 14 人，較 99 年之 8 人，增加 75%。
- （九）違反銀行法案件 53 案，較 99 年之 40 案，增加 32.50%；嫌疑人 158 人，較 99 年之 96 人，增加 64.58%。
- （十）侵害智慧財產權案件 56 案，較 99 年之 116 案，減少 51.72%；嫌疑人



I. Economic Crime Cases

There were 624 economic crime cases referred to the public prosecutors office this year, decreased by 0.32%, as compared to 626 cases in 2010; these cases involved 1,993 suspects, decreased by 2.83%, as compared to the 2,051 suspects in 2010 (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 2010 (see Table 3.01):

- (1) Fraud: 193 cases, increased by 6.04%, as compared to 182 cases in 2010; 636 suspects involved, decreased by 11.30%, as compared to 717 suspects in 2010.
- (2) Misappropriation (embezzlement): 58 cases, increased by 41.46%, as compared to 41 cases in 2010; 126 suspects involved, increased by 82.61%, as compared to 69 suspects in 2010.
- (3) Breach of trust: 29 cases, decreased by 32.56%, as compared to 43 cases in 2010; 76 suspects involved, decreased by 46.85%, as compared to 143 suspects in 2010.
- (4) Usury: 16 cases, increased by 77.78%, as compared to 9 cases in 2010, 99 suspects involved, increased by 165%, as compared to 20 suspects in 2010.
- (5) Smuggling: 10 cases, decreased by 44.44%, as compared to 18 cases in 2010; 10 suspects involved, decreased by 50%, as compared to 20 suspects in 2010.
- (6) Violation of Tax Collection Act: 40 cases, increased by 25%, as compared to 32 cases in 2010; 306 suspects involved, decreased by 26.09%, as compared to 414 suspects in 2010.
- (7) Counterfeiting or alteration of currency or negotiable securities: 5 cases, increased by 150%, as compared to 2 cases in 2010; 9 suspects involved, increased by 80%, as compared to 5 suspects in 2010.

表 3.01
Table 3.01

100 年與 99 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 2011 and 2010

案件類別 Type of Case		年別 Year	案件數 No. of Cases			嫌疑人數 No. of Suspects		
			100 年 2011	99 年 2010	增減率 Rate of Change	100 年 2011	99 年 2010	增減率 Rate of Change
合 計 Total			624	626	-0.32%	1,993	2,051	-2.83%
壹、經濟犯罪 案件 I. Economic Crime Cases	詐欺 Fraud	小計 Subtotal	193	182	6.04%	636	717	-11.30%
		詐欺貸款 Loan Fraud	17	14	21.43%	77	147	-47.62%
		國貿詐欺 Foreign Trade Fraud	4	0	NA	14	0	NA
		惡性倒閉 Fraudulent Bankruptcy	2	3	-33.33%	3	3	0.00%
		倒會詐欺 Fraudulent Closedown of Private Loan Association	5	2	150.00%	5	2	150.00%
		不動產詐欺 Real Estate Fraud	3	2	50.00%	6	4	50.00%
		票據詐欺 Fraud of Negotiable Instrument	8	6	33.33%	16	29	-44.83%
		詐欺投資 Investment Fraud	16	22	-27.27%	35	57	-38.60%
		信用卡詐欺 Credit Card Fraud	2	1	100.00%	17	1	100.00%
		廣告詐欺 Advertising Fraud	0	2	-100.00%	0	6	600.00%
		詐欺退稅 Tax Refund Fraud	1	0	NA	1	0	NA
		保險詐欺 Insurance Fraud	0	3	-100.00%	0	16	-100.00%
		電腦網路詐欺 Cyber Fraud	1	3	-66.67%	4	13	-69.23%
		醫療詐欺 Hospitalization Fraud	19	11	72.73%	48	37	29.73%
		新型態集團性詐欺 New-Type Group Fraud	56	42	33.33%	168	184	-8.70%
		其他 Others	59	71	-16.90%	242	218	11.01%
	侵占 Embezzlement	小計 Subtotal	58	41	41.46%	126	69	82.61%
		普通侵占 General Embezzlement	13	13	0.00%	25	19	31.58%
		公益侵占 Embezzlement Involving Public Interest	7	4	75.00%	12	14	-14.29%
		業務侵占 Embezzlement by Employees of Private Business	38	24	58.33%	89	36	147.22%

第三部分 犯罪狀況及特性分析

Part Three Crime Situation and Character Analysis



背信 Breach of Trust		29	43	-32.56%	76	143	-46.85%
重利 Usury		16	9	77.78%	53	20	165.00%
走私 Smuggling		10	18	-44.44%	10	20	-50.00%
違反稅捐稽徵法 Violation of Tax Collection Act		40	32	25.00%	306	414	-26.09%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	小計 Subtotal	5	2	150.00%	9	5	80.00%
	偽造國幣 Counterfeit of Currency	0	1	100.00%	0	2	-100.00%
	偽變造有價證券 Counterfeit / Alteration of Securities	5	1	400.00%	9	3	200.00%
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		12	5	140.00%	14	8	75.00%
違反銀行法 Violation of Banking Act	小計 Subtotal	53	40	32.50%	158	96	64.58%
	非法吸收資金及其他 Raising Illegal Capital Funds	10	5	100.00%	35	14	150.00%
	未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance	29	26	11.54%	67	56	19.64%
	金融機構人員背信 Breach of trust by financial personnel	3	0	NA	3	0	NA
	向金融機構詐欺取財 Fraud against financial institutions	1	0	NA	23	0	NA
	其他 Others	10	9	11.11%	30	26	15.38%
侵害智慧財產權 Infringement of Intellectual Property Right	小計 Subtotal	56	116	-51.72%	91	180	-49.44%
	違反商標法 Violation of Trademark Act	39	77	-49.35%	62	107	-42.06%
	違反著作權法 Violation of Copyright Act	17	33	-48.48%	29	54	-46.30%
	其他 Others	0	6	-100.00%	0	19	-100.00%
違反證券交易法 Violation of Securities & Exchange Act		41	59	-30.51%	204	231	-11.69%
違反公平交易法 Violation of Fair Trade Act		0	2	-100.00%	0	6	-100.00%
違反期貨交易法 Violation of Futures Exchange Act		35	18	94.44%	133	48	177.08%
違反保險法 Violation of Insurance Act		8	6	33.33%	32	8	300.00%

	其他破壞經濟秩序案件 Other cases that undermined economic order	小計 Subtotal	68	53	28.30%	145	86	68.60%
		違反證券投資信託及顧問法 Violation of Securities Investment Trust and Consulting Act	22	5	340.00%	49	5	880.00%
		違反商業會計法 Violation of Commercial Accounting Act	5	0	NA	17	0	NA
		違反公司法 Violation of Company Act	20	21	-4.76%	45	43	4.65%
		電腦犯罪 Computer crimes	6	9	-33.33%	6	12	-50.00%
		妨害農工商罪 Offenses Against Agriculture, Industry, and Commerce	11	9	22.22%	21	12	75.00%
		其他 Others	4	9	-55.56%	7	14	-50.00%
貳、一般犯罪案件 II. General Crimes			284	194	46.39%	563	473	19.03%
	偽造文書 Documentary forgery	74	46	60.87%	160	171	-6.43%	
	違反槍砲彈藥刀械管制條例 Violation of Firearm, Ammunition and Instruments Control Act	11	1	1000.00%	17	6	183.33%	
	違反危害健康之法令 Violation of health regulations	171	65	163.08%	341	141	141.84%	
	違反疫病管理之法令 Violation of disease control regulations	2	0	NA	2	0	NA	
	侵害人民隱私及私密之罪 Violation of personal privacy	3	0	NA	4	0	NA	
	違反環境生態保護之法令 Violation of environmental protection regulations	14	0	NA	16	0	NA	
	其他案件 Other cases	9	82	-89.02%	23	155	-85.16%	
參、漏稅 III. Tax Evasion			32	42	-23.81%	0	0	NA
肆、追緝外逃罪犯案件 IV. Tracking and Apprehension of Fugitives Abroad			9	11	6.00%	9	12	-25.00%
	追緝 Apprehension through Extradition	7	9	-22.22%	7	10	-30.00%	
	策動投案 Surrender under Persuasion	2	2	0.00%	2	2	0.00%	
	協緝 Apprehension with Assistance	0	0	NA	0	0	NA	
伍、國際合作案件 V. Broadening International Cooperation			8	1	700.00%	5	1	400.00%
	國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals	1	0	NA	0	0	NA	
	執行司法互助協定 Execution of mutual judicial assistance agreement	7	1	600.00%	5	1	400.00%	
總 計 Total			957	874	9.50%	2,570	2,537	1.30%



- (8) Violation of Tobacco and Alcohol Administration Act: 12 cases, increased by 140%, as compared to 5 cases in 2010; 14 suspects involved, increased by 75%, as compared to 8 suspects in 2010.
- (9) Violation of Banking Act: 53 cases, increased by 32.50%, as compared to 40 cases in 2010; 158 suspects involved, increased by 64.58%, as compared to 96 suspects in 2010.
- (10) Infringement of intellectual property rights: 56 cases, decreased by 51.72%, as compared to 116 cases in 2010; 91 suspects involved, decreased by 49.44%, as compared to 180 suspects in 2010.
- (11) Violation of Securities & Exchange Act: 41 cases, decreased by 30.51%, as compared to 59 cases in 2010; 204 suspects involved, decreased by 11.69%, as compared to 231 suspects in 2010.
- (12) Violation of Futures trading Law: 35 cases, increased by 94.44%, as compared to 18 cases in 2010; 133 suspects involved, increased by 177.08%, as compared to 48 suspects in 2010.
- (13) Violation of Insurance Act: 8 cases, increased by 33.33%, as compared to 6 cases in 2010; 32 suspects involved, increased by 300%, as compared to 8 suspects in 2010.
- (14) Other cases of economic crimes that undermined or disrupted economic order: 68 cases, increased by 28.30%, as compared to 53 cases in 2010; 145 suspects involved, increased by 72.62%, as compared to 84 suspects in 2010.

2.Character Analysis

(1) Gender

This year, there were 1,993 suspects, which represented a decrease of 2.83%, as compared to 2,051 suspects in 2010; among which 1,393 were male, accounting for 69.89% of the total, representing an increase of 1.02%, as compared to 1,379 persons in 2010; 600 were female, accounting for 30.11% of the total, representing a decrease of 10.71%, as compared to 672 persons in 2010 (see Table 3.02 and Graphs 3.01 and 3.02).

91 人，較 99 年之 180 人，減少 49.44%。

(十一) 違反證券交易法案件 41 案，較 99 年之 59 案，減少 30.51%；嫌疑人 204 人，較 99 年之 231 人，減少 11.69%。

(十二) 違反期貨交易法案件 35 案，較 99 年之 18 案，增加 94.44%；嫌疑人 133 人，較 99 年之 48 人，增加 177.08%。

(十三) 違反保險法案件 8 案，較 99 年之 6 案，增加 33.33%；嫌疑人 32 人，較 99 年之 8 人，增加 300%。

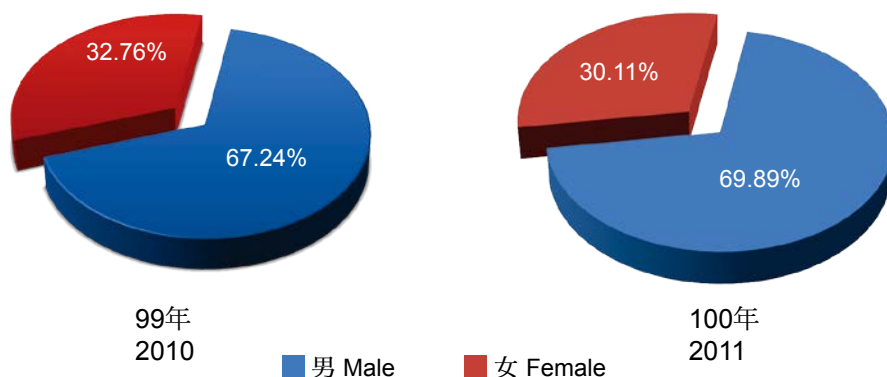
(十四) 其他破壞經濟秩序案件 68 案，較 99 年之 53 案，增加 28.30%；嫌疑人 145 人，較 99 年之 86 人，增加 68.60%。

二、特性分析

(一)性別

本年嫌疑人總數 1,993 人，較 99 年之 2,051 人，減少 2.83%，其中男性嫌疑人數 1,393 人，占嫌疑人總數 69.89%，較 99 年之 1,379 人，增加 1.02%；女性嫌

圖 3.01
Graph 3.01



100 年與 99 年經濟犯罪案件嫌疑人性別比較
Comparison of Suspects Committing Economic Crimes in 2011 and 2010, by Gender



表 3.02
Table 3.02

100 年與 99 年經濟犯罪案件嫌疑人性別統計
Statistics of Suspects Committing Economic Crimes in 2011 and 2010, by Gender

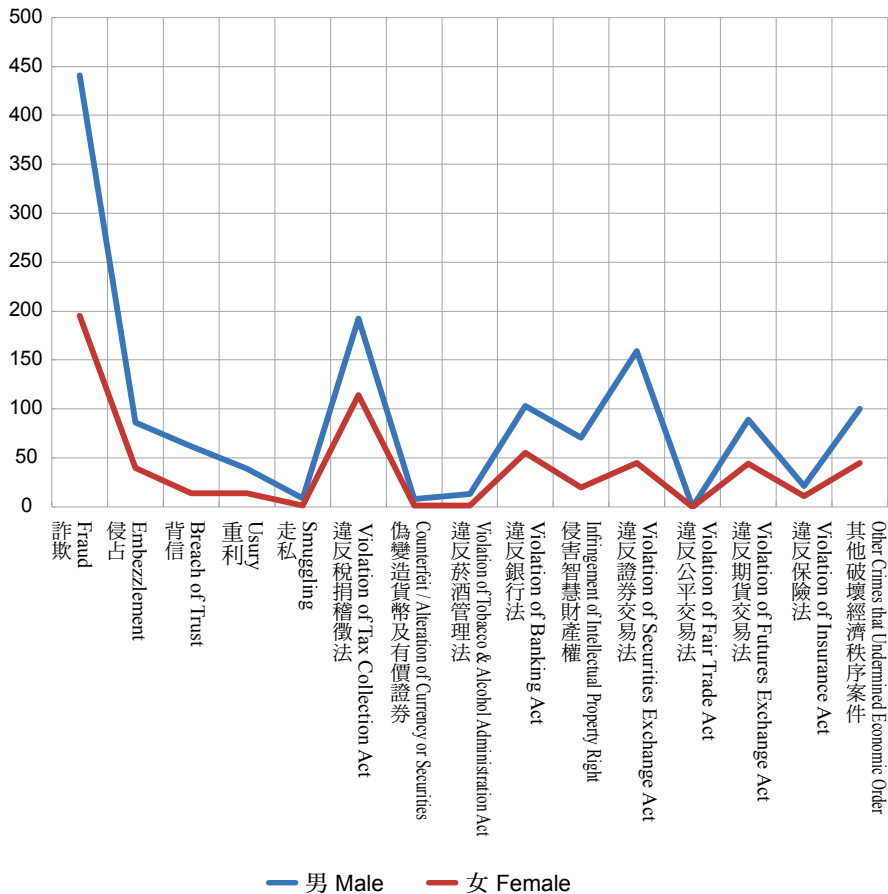
嫌疑人性別 Suspect Gender	100 年 2011				99 年 2010				總嫌疑人數增減 百分比=(100年總 嫌疑人數-99年總 嫌疑人數)/99年 總嫌疑人數 Increase/Decrease %=(2011 Total No. of Suspects - 2010 Total No. of Suspects) / 2010 Total No. of Suspects	男嫌疑人數增減 百分比=(100年男 嫌疑人數-99年男 嫌疑人數)/99年 男嫌疑人數 Suspects Increase/ Decrease %=(2011 No. of Male Suspects - 2010 No. of Male Suspects) / 2010 No. of Male Suspects	女嫌疑人數增減 百分比=(100年女 嫌疑人數-99年女 嫌疑人數)/99年 女嫌疑人數 Suspects Increase/ Decrease %=(2011 No. of Female Suspects - 2010 No. of Female Suspects) / 2010 No. of Female Suspects
	合計 Total	男 Male	女 Female	百分比 Percentage	女性參與率 Female Participation Rate	合計 Total	男 Male	女 Female			
罪名別 Crime											
合計 Total	1,993	1,393	600	100.00%	30.11%	2,051	1,379	672	-2.83%	1.02%	-10.71%
詐欺 Fraud	636	441	195	31.91%	30.66%	717	504	213	-11.30%	-12.50%	-8.45%
侵占 Embezzlement	126	86	40	6.32%	31.75%	69	44	25	82.61%	95.45%	60.00%
背信 Breach of Trust	76	62	14	3.81%	18.42%	143	87	56	-46.85%	-28.74%	-75.00%
重利 Usury	53	39	14	2.66%	26.42%	20	17	3	165.00%	129.41%	366.67%
走私 Smuggling	10	9	1	0.50%	10.00%	20	19	1	-50.00%	-52.63%	0.00%
違反稅捐徵收法 Violation of Tax Collection Act	306	192	114	15.35%	37.25%	414	231	183	-26.09%	-16.88%	-37.70%
偽造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	9	8	1	0.45%	11.11%	5	4	1	80.00%	100.00%	0.00%
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	14	13	1	0.70%	7.14%	8	8	0	75.00%	62.50%	NA
違反銀行法 Violation of Banking Act	158	103	55	7.93%	34.81%	96	66	30	64.58%	56.06%	83.33%
侵害智慧財產權 Infringement of Intellectual Property Right	91	71	20	4.57%	21.98%	180	134	46	-49.44%	-47.01%	-56.52%
違反證券交易法 Violation of Securities Exchange Act	204	159	45	10.24%	22.06%	231	162	69	-11.69%	-1.85%	-34.78%
違反公平交易法 Violation of Fair Trade Act	0	0	0	0.00%	NA	6	5	1	-100.00%	-100.00%	-100.00%
違反期貨交易法 Violation of Futures Exchange Act	133	89	44	6.67%	33.08%	48	31	17	177.08%	187.10%	158.82%
違反保險法 Violation of Insurance Act	32	21	11	1.61%	34.38%	8	3	5	300.00%	600.00%	NA
其他破壞經濟秩序案件 Other Crimes that Undermined Economic Order	145	100	45	7.28%	31.03%	86	64	22	68.60%	56.25%	104.55%

疑人數 600 人，占 30.11%，較 99 年之 672 人，減少 10.71%（詳表 3.02 及圖 3.01、圖 3.02）。

(二)年齡

本年嫌疑人以 40 歲以上未滿 50 歲之年齡層人數 617 人為最多，占本年嫌疑人總數 30.96%；其次依序為 30 歲以上未滿 40 歲者 470 人，占 23.58%；50 歲以

圖 3.02
Graph 3.02



100 年各類型經濟犯罪案件嫌疑人性別比較

Statistics of Suspects Committing Economic Crimes in 2011, by Gender



(2) Age

This year, there were 617 suspects in the age group of 40-50, which is the largest group over the total, representing 30.96% of all suspects this year, followed by 470 suspects or 23.58% in the 30-40 group, 469 suspects or 23.53% in the 50-60 group, 230 suspects or 11.54% in the

表 3.03
Table 3.03

100 年與 99 年經濟犯罪案件嫌疑人年齡統計 Statistics of Suspects Committing Economic Crimes in 2011 and 2010, by Age

罪名別 Crime	年齡 Age	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	
		100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total		1,993	2,051	27	7	21	8	230	229	470	435	617	678
詐欺 Fraud		636	717	24	3	16	5	114	152	143	170	176	195
侵占 Embezzlement		126	69	0	0	0	0	2	6	11	12	39	16
背信 Breach of Trust		76	143	0	0	0	0	2	0	16	14	23	55
重利 Usury		53	20	0	0	0	0	16	6	15	4	14	5
走私 Smuggling		10	20	0	0	0	0	2	0	3	5	2	7
違反稅捐稽徵法 Violation of Tax Collection Act		306	414	0	0	0	0	6	7	69	64	119	159
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		9	5	0	1	0	0	2	0	2	0	0	4
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		14	8	0	0	0	0	2	0	1	3	7	4
違反銀行法 Violation of Banking Act		158	96	0	0	0	0	15	9	32	29	60	32
侵害智慧財產權 Infringement of Intellectual Property Right		91	180	2	1	3	2	5	24	28	45	27	65
違反證券交易法 Violation of Securities & Exchange Act		204	231	0	2	2	0	13	8	52	45	71	96
違反公平交易法 Violation of Fair Trade Act		0	6	0	0	0	0	0	0	0	1	0	1
違反期貨交易法 Violation of Futures Transaction Act		133	48	0	0	0	0	36	7	57	26	24	12
違反保險法 Violation of Insurance Act		32	8	0	0	0	0	2	0	10	1	5	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		145	86	1	0	0	1	13	10	31	16	50	27

續表 3.03

Table 3.03 (cont.)

100 年與 99 年經濟犯罪案件嫌疑人年齡統計

Statistics of Suspects Committing Economic Crimes in 2011
and 2010, by Age

罪名別 Crime	年齡 Age	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	
		100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total		469	507	134	149	19	33	5	5	1	0
詐欺 Fraud		127	138	31	40	2	12	2	2	1	0
侵占 Embezzlement		47	23	16	9	8	2	3	1	0	0
背信 Breach of Trust		18	48	17	17	0	8	0	1	0	0
重利 Usury		7	4	1	1	0	0	0	0	0	0
走私 Smuggling		3	8	0	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		93	147	16	34	3	3	0	0	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		2	0	3	0	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		1	1	2	0	1	0	0	0	0	0
違反銀行法 Violation of Banking Act		41	19	10	6	0	1	0	0	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		23	35	3	6	0	2	0	0	0	0
違反證券交易法 Violation of Securities & Exchange Act		50	45	15	29	1	5	0	1	0	0
違反公平交易法 Violation of Fair Trade Act		0	2	0	2	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		13	3	3	0	0	0	0	0	0	0
違反保險法 Violation of Insurance Act		8	6	6	1	1	0	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		36	28	11	4	3	0	0	0	0	0

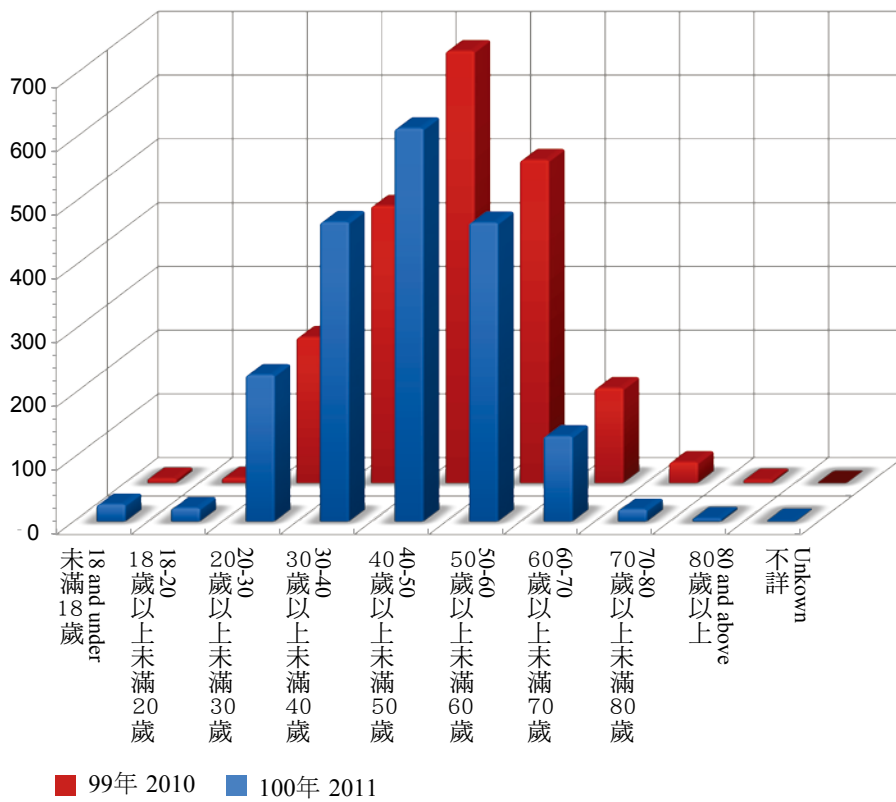
上未滿 60 歲者 469 人，占 23.53%；20 歲以上未滿 30 歲者 230 人，占 11.54%；60 歲以上未滿 70 歲者 134 人，占 6.72%；18 歲以下 27 人，占 1.35%；18 歲以上未滿 20 歲者 21 人，占 1.05%；70 歲以上未滿 80 歲者 19 人，占 0.95%。（詳表 3.03 及圖 3.03）



20-30 group, 134 suspects or 6.72% in the 60-70 group, 27 suspects or 1.35% under the age of 18, 21 suspects or 1.05% in the 18-20 group, and 19 suspects or 0.95% in the 70-80 group (see Table 3.03 and Graph 3.03).

圖 3.03

Graph 3.03



100 年與 99 年經濟犯罪案件嫌疑人年齡比較

Comparison of Suspects Committing Economic Crimes in 2011 and 2010, by Age

(三) 教育程度

本年嫌疑人教育程度以大專以上程度 1,247 人為最多，占嫌疑人總數 62.57%；其次依序為高中（職）程度 266 人，占 13.35%；小學以下程度 230 人，占 11.54%；教育程度不詳者 143 人，占 7.18%；國（初）中程度 107 人，占 5.37%。（詳表 3.04 及圖 3.04）

表 3.04
Table 3.04

100 年與 99 年經濟犯罪案件嫌疑人教育程度統計
Statistics of Suspects Committing Economic Crimes in 2011 and 2010,
by Educational Level

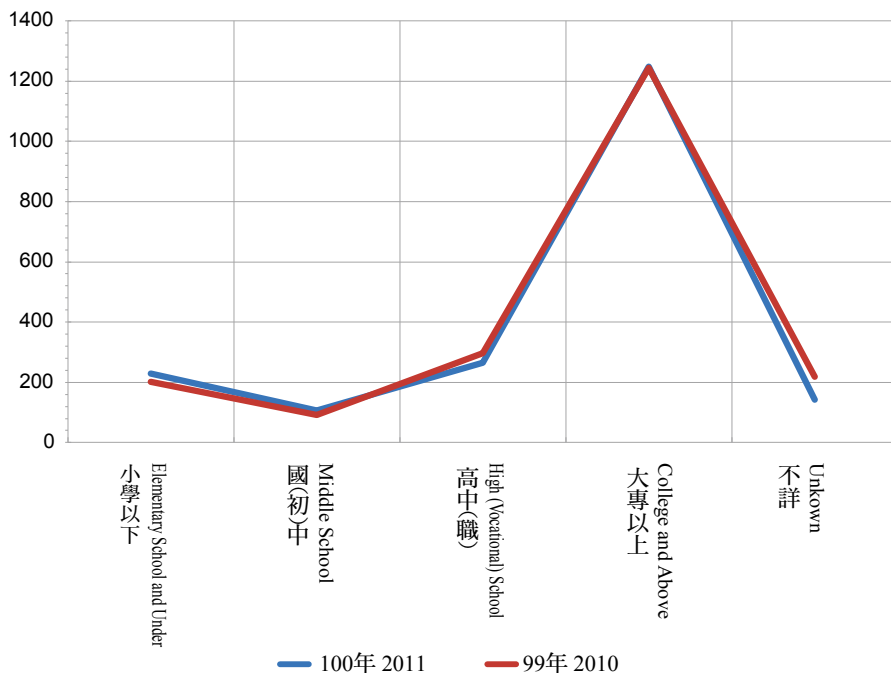
罪名別 Crime	教育程度 Level of Education		合計 Total		小學以下 Elementary School and Under		國（初）中 Middle School		高中（職） High (Vocational) School		大專以上 College and Above		不詳 Unkown	
	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total	1,993	2,051	230	201	107	92	266	297	1,247	1,243	143	218		
詐欺 Fraud	636	717	103	98	30	41	118	168	357	377	28	33		
侵占 Embezzlement	126	69	11	3	11	2	10	8	82	43	12	13		
背信 Breach of Trust	76	143	3	9	6	5	3	1	52	64	12	64		
重利 Usury	53	20	7	0	4	0	11	12	28	6	3	2		
走私 Smuggling	10	20	3	3	2	1	2	3	3	13	0	0		
違反稅捐稽徵法 Violation of Tax Collection Act	306	414	42	55	15	17	47	37	181	267	21	38		
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities	9	5	1	0	1	1	0	1	7	3	0	0		
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	14	8	1	1	1	0	3	1	9	6	0	0		
違反銀行法 Violation of Banking Act	158	96	17	5	18	6	14	10	99	71	10	4		
侵害智慧財產權 Infringement of Intellectual Property Right	91	180	3	8	4	9	15	28	65	122	4	13		
違反證券交易法 Violation of Securities & Exchange Act	204	231	13	13	0	3	4	11	153	172	34	32		
違反公平交易法 Violation of Fair Trade Act	0	6	0	1	0	1	0	1	0	3	0	0		
違反期貨交易法 Violation of Futures Transaction Act	133	48	10	1	6	1	21	8	93	37	3	1		
違反保險法 Violation of Insurance Act	32	8	0	1	5	0	2	1	23	5	2	1		
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	145	86	16	3	4	5	16	7	95	54	14	17		



(3) Educational Background

This year, by educational background, there were 1,247 or 62.57% of suspects with college education or higher, which is the highest percentage among all suspects, followed by 266 suspects or 13.53% with high school (vocational) education, 230 suspects or 11.54% with elementary school education or lower, 143 suspects or 7.18% with unknown educational background, and 107 suspects or 5.37% with junior high school education (see Table 3.04 and Graph 3.04).

圖 3.04
Graph 3.04



100 年與 99 年經濟犯罪案件嫌疑人教育程度比較
Comparison of Suspects Committing Economic Crimes in 2011 and 2010,
by Educational Level

(四) 案件來源

主動發掘案件 256 案，占案件總數 624 案之 41.03%，其次依序為有關機關提供 210 案，占 33.65%；密告檢舉 80 案，占 12.82%；檢察官發查偵辦 77 案，占 12.34%。（詳表 3.05 及圖 3.05）

表 3.05
Table 3.05

100 年與 99 年經濟犯罪案件來源統計

Statistics of Sources of Economic Crimes in 2011 and 2010

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	
	100 年 2011	99 年 2010	100 年 2011	百分比 Percentage	99 年 2010	百分比 Percentage	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total	624	626	256	41.03%	250	39.94%	80	79	1	3	77	76	210	218
詐欺 Fraud	193	182	103	53.37%	104	57.14%	26	22	1	2	30	22	33	32
侵占 Embezzlement	58	41	31	53.45%	15	36.59%	8	6	0	0	5	8	14	12
背信 Breach of Trust	29	43	8	27.59%	11	25.58%	7	6	0	0	9	16	5	10
重利 Usury	16	9	9	56.25%	5	55.56%	2	3	0	0	3	1	2	0
走私 Smuggling	10	18	2	20.00%	4	22.22%	0	0	0	0	1	0	7	14
違反稅捐稽徵法 Violation of Tax Collection Act	40	32	5	12.50%	2	6.25%	6	2	0	0	5	8	24	20
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities	5	2	5	100.00%	1	50.00%	0	0	0	0	0	0	0	1
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	12	5	3	25.00%	2	40.00%	0	0	0	0	0	0	9	3
違反銀行法 Violation of Banking Act	53	40	17	32.08%	18	45.00%	3	1	0	0	6	7	27	14
侵害智慧財產權 Infringement of Intellectual Property Right	56	116	26	46.43%	48	41.38%	7	9	0	0	1	0	22	59
違反證券交易法 Violation of Securities & Exchange Act	41	59	13	31.71%	19	32.20%	5	8	0	0	7	13	16	19
違反公平交易法 Violation of Fair Trade Act	0	2	0	NA	1	50.00%	0	1	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act	35	18	11	31.43%	1	5.56%	9	10	0	0	3	0	12	7
違反保險法 Violation of Insurance Act	8	6	1	12.50%	2	33.33%	0	2	0	0	1	1	6	1
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	68	53	22	32.35%	17	32.08%	7	9	0	1	6	0	33	26

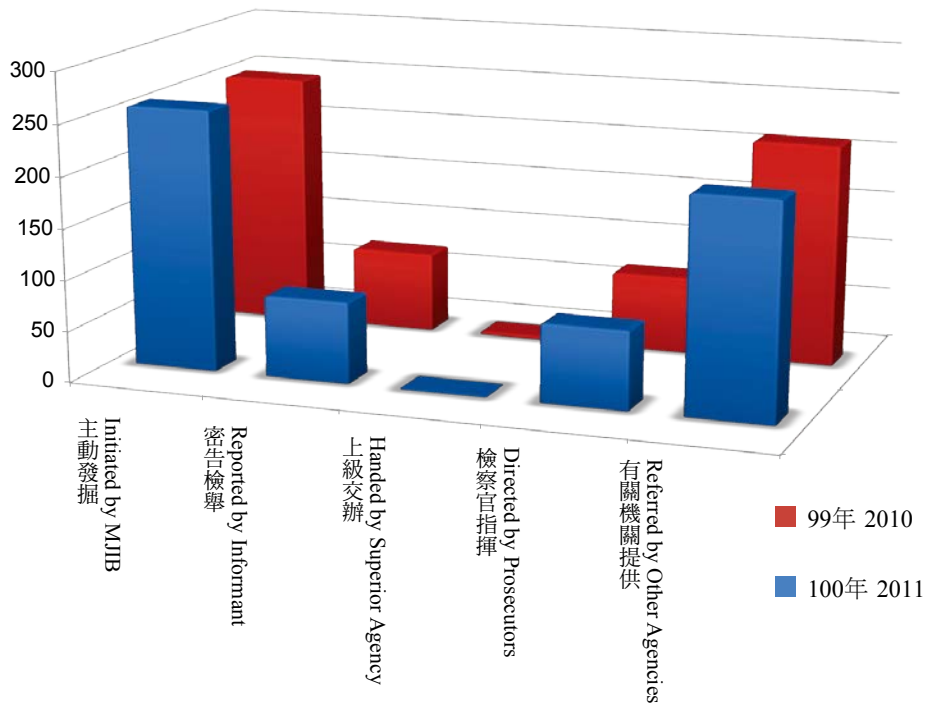


(4) Sources of Cases

256 cases were initiated by the Bureau, representing 41.03% of the 624 cases in total, followed by 210 cases or 33.65% referred by other government agencies, 80 cases or 12.82% reported by informants, and 77 cases or 12.34% directed by prosecutors (see Table 3.05 and Graph 3.05).

圖 3.05

Graph 3.05



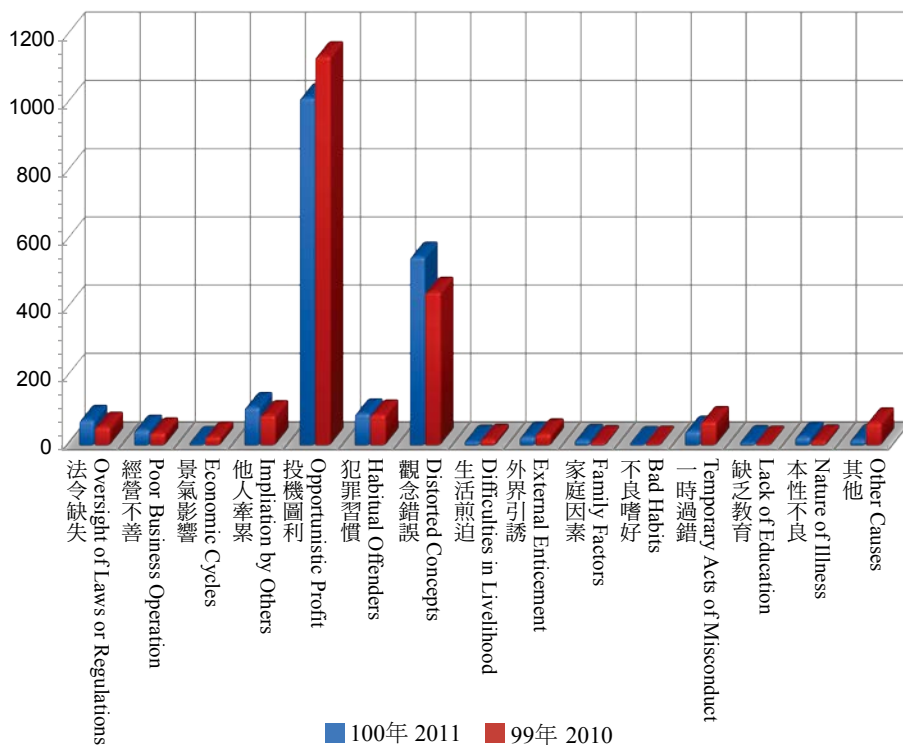
100 年與 99 年經濟犯罪案件來源比較

Comparison of Economic Crime Cases in 2011 and 2010, by Source

(五)犯罪原因

統計本年嫌疑人犯罪主要原因，投機圖利 1,014 人，占嫌疑人總數 50.88%；其次依序為觀念錯誤 548 人，占 27.50%；他人牽累 107 人，占 5.37%；犯罪習慣 89 人，占 4.47%；法令缺失 70 人，占 3.51%；經營不善 41 人，占 2.06%；一時過錯 38 人，占 1.91%；外界引誘 21 人，占 1.05%；本性不良 20 人，占 1%；其他 13 人，占 0.65%；家庭因素 12 人，占 0.60%；生活煎迫 9 人，占 0.45%；缺乏教育 7 人，占 0.35%；景氣影響 2 人，占 0.10%；不良嗜好 2 人，占 0.10%。（詳表 3.06 及圖 3.06）

圖 3.06
Graph 3.06



100 年與 99 年經濟犯罪案件犯罪原因比較

Comparison of Economic Crime Cases in 2011 and 2010, by Cause



(5) Causes of Crimes

The statistics of economic crimes this year shows that 1,014 suspects were tempted by opportunistic profit, accounting for 50.88% of all suspects, followed by 548 persons or 27.50% prompted by distorted concepts, 107 persons or 5.37% implicated by others, 89 persons or 4.47% habitual offenders, 70 persons or 3.51% exploited oversights of laws or regulations, 41 persons or 2.06% due to poor business operations, 38 persons or 1.91% temporary acts of misconduct, 21 persons or 1.05% due to external enticement, 20 persons or 1% due to adverse nature, 13 persons or 0.65% due to other causes, 12 persons or 0.60% due to family factors, 9 persons or 0.45% prompted by difficulties in livelihood, 7 persons or 0.35% due to lack of education, 2 persons or 0.10% prompted by economic cycles, and 2 persons or 0.10% due to bad habits. (see Table 3.06 and Graph 3.06)



表 3.06
Table 3.06

100 年與 99 年經濟犯罪案件犯罪原因統計

Statistics of Causes of Economic Crimes in 2011 and 2010

罪名別 Crime	犯罪原因 Criminal Cause	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	
		100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total		1,993	2,051	70	50	41	33	2	21
詐欺 Fraud		636	717	13	26	13	16	0	6
侵占 Embezzlement		126	69	1	0	0	6	0	0
背信 Breach of Trust		76	143	1	3	9	0	0	0
重利 Usury		53	20	0	0	2	0	0	0
走私 Smuggling		10	20	0	1	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		306	414	42	0	11	2	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		9	5	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		14	8	1	0	0	0	0	0
違反銀行法 Violation of Banking Act		158	96	0	2	2	1	1	0
侵害智慧財產權 Infringement of Intellectual Property Right		91	180	4	6	0	1	0	8
違反證券交易法 Violation of Securities & Exchange Act		204	231	0	7	2	4	0	7
違反公平交易法 Violation of Fair Trade Act		0	6	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		133	48	2	3	0	0	0	0
違反保險法 Violation of Insurance Act		32	8	2	0	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		145	86	4	2	2	3	1	0



續表 3.06
Table 3.06 (cont.)

100 年與 99 年經濟犯罪案件犯罪原因統計

Statistics of Causes of Economic Crimes in 2011 and 2010

罪名別 Crime	犯罪原因 Criminal Cause	他人牽累 Implication by Others		投機圖利 Opportunistic Profit		犯罪習慣 Habitual Offenders		觀念錯誤 Distorted Concepts	
		100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total		107	84	1,014	1,136	89	86	548	445
詐欺 Fraud		33	61	275	336	44	51	212	159
侵占 Embezzlement		33	1	57	37	0	2	26	17
背信 Breach of Trust		3	4	41	46	2	4	17	36
重利 Usury		4	0	23	12	8	3	15	5
走私 Smuggling		2	0	7	16	1	3	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		5	2	124	278	2	7	101	97
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		0	0	9	4	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		1	1	7	7	0	0	4	0
違反銀行法 Violation of Banking Act		7	1	74	72	17	4	46	14
侵害智慧財產權 Infringement of Intellectual Property Right		3	4	58	97	0	10	20	33
違反證券交易法 Violation of Securities & Exchange Act		11	7	171	153	1	1	14	46
違反公平交易法 Violation of Fair Trade Act		0	0	0	6	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		0	0	73	35	10	0	39	9
違反保險法 Violation of Insurance Act		0	1	22	3	0	0	7	2
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		5	2	73	34	4	1	47	27

續表 3.06

Table 3.06 (cont.)

100 年與 99 年經濟犯罪案件犯罪原因統計

Statistics of Causes of Economic Crimes in 2011 and 2010

罪名別 Crime	犯罪原因 Criminal Cause	生活煎迫 Difficulties in Livelihood		外界引誘 External Enticement		家庭因素 Family Factors		不良嗜好 Bad Habbit	
		100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total		9	13	21	30	12	7	2	4
詐欺 Fraud		4	11	8	23	7	1	1	2
侵占 Embezzlement		1	0	1	0	2	1	1	1
背信 Breach of Trust		0	0	0	5	0	0	0	1
重利 Usury		0	0	1	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		3	1	8	0	0	0	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities		0	0	0	0	0	1	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		1	0	0	0	1	2	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		0	1	0	1	0	0	0	0
違反證券交易法 Violation of Securities & Exchange Act		0	0	0	0	2	2	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	0	0	0	0	0	0	0
違反保險法 Violation of Insurance Act		0	0	1	0	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		0	0	2	1	0	0	0	0



續表 3.06
Table 3.06 (cont.)

100 年與 99 年經濟犯罪案件犯罪原因統計

Statistics of Causes of Economic Crimes in 2011 and 2010

罪名別 Crime	犯罪原因 Criminal Cause	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	
		100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total		38	66	7	4	20	10	13	62
詐欺 Fraud		7	12	0	1	11	7	8	5
侵占 Embezzlement		3	4	0	0	1	0	0	0
背信 Breach of Trust		3	0	0	0	0	1	0	43
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		4	26	0	0	4	1	2	0
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
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		1	0	0	0	0	0	0	0
違反銀行法 Violation of Banking Act		4	0	5	0	0	0	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		2	12	1	1	1	0	2	6
違反證券交易法 Violation of Securities & Exchange Act		3	1	0	0	0	0	0	3
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		7	1	0	0	1	0	1	0
違反保險法 Violation of Insurance Act		0	1	0	0	0	0	0	1
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		4	9	1	2	2	1	0	4

(六) 犯罪發生地區

經濟犯罪案件數最高地區為臺北市 159 案，占案件總數之 25.48%；其次依序為高雄市 93 案，占 14.90%；新北市 80 案，占 12.82%；桃園縣 50 案，占 8.01%；臺中市 47 案，占 7.53%；跨縣市 34 案，占 5.45%；臺南市 30 案，占 4.81%；基隆市 23 案，占 3.69%；屏東縣 14 案，占 2.24%；彰化縣 12 案，占 1.92%；雲林縣 11 案，占 1.76%；新竹縣 10 案，占 1.60%；新竹市及嘉義市各 9 案，各占 1.44%；宜蘭縣及嘉義縣各 8 案，各占 1.28%；花蓮縣及南投縣各 7 案，各占 1.12%；苗栗縣 6 案，占 0.96%；澎湖縣 3 案，占 0.48%；金門縣及臺東縣各 2 案，各占 0.32%。（詳表 3.07 及圖 3.07）





(6) Areas of Crimes

The area with the highest percentage of economic crime cases was Taipei City, with 159 cases or 25.48% of the total cases, followed by Kaohsiung City with 93 cases or 14.90%, Taipei County with 80 cases or 12.82%, Taoyuan county with 50 cases or 8.01%, Taichung City with 47 cases or 7.53%, 34 cross-county/city crimes representing 5.45% of total cases, Tainan City with 30 cases or 4.81%, Keelung City with 23 cases or 3.69%, Pingtung County with 14 cases or 2.24%, Changhua County with 12 cases or 1.92%, Yunlin County with 11 cases or 1.76%, Hsinchu County with 10 cases or 1.60%, Hsinchu City and Chiayi City each with 9 cases or 1.44%, Yilan County and Chiayi County each with 8 cases or 1.28%, Hualien County and Nantou County each with 7 cases or 1.12%, Miaoli County with 6 cases or 0.96%, Penghu County with 3 cases or 0.48%, Kinmen County and Taitung County each with 2 cases or 0.32% (see Table 3.07 and Graph 3.07).



表 3.07
Table 3.07

100 年與 99 年經濟犯罪案件發生地區統計

Statistics of Areas of Economic Crimes in 2011 and 2010

地 區 Location	合計 Total		臺北市 Taipei City		高雄市 Kaohsiung City		臺北縣 Taipei County		基隆市 Keelung City		宜蘭縣 Yilan County		桃園縣 Taoyuan County	
	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total	624	626	159	150	93	70	80	66	23	39	8	6	50	31
詐欺 Fraud	193	182	29	38	44	22	26	17	3	0	1	2	18	5
侵占 Embezzlement	58	41	17	12	4	3	5	2	1	0	3	1	4	1
背信 Breach of Trust	29	43	9	9	1	2	4	4	0	0	1	1	2	5
重利 Usury	16	9	1	2	1	0	1	0	1	0	0	0	1	0
走私 Smuggling	10	18	1	0	2	7	3	1	2	6	0	0	0	1
違反稅捐稽徵法 Violation of Tax Collection Act	40	32	10	8	6	5	6	5	0	2	1	1	1	1
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities	5	2	3	0	0	0	0	0	0	0	0	0	1	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	12	5	0	0	5	0	0	0	3	2	0	0	0	1
違反銀行法 Violation of Banking Act	53	40	10	12	9	8	9	4	2	1	0	0	4	3
侵害智慧財產權 Infringement of Intellectual Property Right	56	116	3	14	10	16	8	14	10	26	1	0	7	3
違反證券交易法 Violation of Securities & Exchange Act	41	59	31	31	1	1	2	11	0	0	0	0	4	2
違反公平交易法 Violation of Fair Trade Act	0	2	0	0	0	0	0	1	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act	35	18	19	5	2	1	7	5	0	0	0	0	2	0
違反保險法 Violation of Insurance Act	8	6	4	2	1	1	0	0	0	0	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	68	53	22	17	7	4	9	2	1	2	1	1	6	9



續表 3.07
Table 3.07 (cont.)

100 年與 99 年經濟犯罪案件發生地區統計

Statistics of Areas of Economic Crimes in 2011 and 2010

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	
		100年 2011	99年 2010	100年 2011	99年 2010	100年 2011	99年 2010	100年 2011	99年 2010	100年 2011	99年 2010	100年 2011	99年 2010	100年 2011	99年 2010
合計 Total		9	10	10	13	6	9	47	36	0	40	12	14	7	7
詐欺 Fraud		3	4	4	3	3	5	9	15	0	12	8	5	2	3
侵占 Embezzlement		2	0	0	1	0	1	8	5	0	2	0	3	3	1
背信 Breach of Trust		0	1	2	0	0	1	4	2	0	1	1	1	0	1
重利 Usury		0	0	0	0	2	0	0	2	0	1	0	0	1	2
走私 Smuggling		0	0	0	0	0	0	1	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		0	0	0	0	0	1	3	1	0	2	0	0	1	0
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	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		0	0	0	0	0	0	2	0	0	0	0	0	0	0
違反銀行法 Violation of Banking Act		0	0	0	0	1	0	6	3	0	0	1	0	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		0	1	0	3	0	0	6	3	0	16	1	3	0	0
違反證券交易法 Violation of Securities & Exchange Act		2	3	0	3	0	0	0	2	0	0	0	0	0	0
違反公平交易法 Violation of Fair Trade Act		0	0	0	1	0	0	0	0	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		0	0	2	0	0	0	1	0	0	3	0	0	0	0
違反保險法 Violation of Insurance Act		0	0	0	0	0	0	3	0	0	1	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		2	1	2	2	0	1	4	3	0	2	1	2	0	0

續表 3.07

Table 3.07 (cont.)

100 年與 99 年經濟犯罪案件發生地區統計

Statistics of Areas of Economic Crimes in 2011 and 2010

罪名別 Crime	地 區 Location		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	
	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total	11	9	9	10	8	6	30	12	0	18	0	0	14	3		
詐欺 Fraud	4	3	4	5	4	3	8	7	0	4	0	0	8	2		
侵占 Embezzlement	3	1	0	1	0	0	2	2	0	2	0	0	0	0		
背信 Breach of Trust	2	0	0	1	0	0	2	0	0	2	0	0	0	0		
重利 Usury	1	0	1	1	2	0	2	0	0	1	0	0	0	0		
走私 Smuggling	0	0	1	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	0	2	0	5	1	0	1	0	0	2	0		
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Negotiable Securities	0	0	0	0	0	0	0	1	0	1	0	0	1	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	0		
違反銀行法 Violation of Banking Act	0	2	0	0	0	1	4	0	0	1	0	0	1	1		
侵害智慧財產權 Infringement of Intellectual Property Right	0	1	0	0	0	0	3	0	0	3	0	0	1	0		
違反證券交易法 Violation of Securities & Exchange Act	0	1	0	0	0	0	0	0	0	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	1	0	0	1	1	0	0	1	0	0	0	0		
違反保險法 Violation of Insurance Act	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	1	1	2	2	0	1	3	1	0	1	0	0	1	0		



續表 3.07

Table 3.07 (cont.)

100 年與 99 年經濟犯罪案件發生地區統計

Statistics of Areas of Economic Crimes in 2011 and 2010

罪名別 Crime	地 區 Location		臺東縣 Taidong County		花蓮縣 Hualien County		澎湖縣 Penghu County		金門 Jingmen		馬祖 Mazu		跨縣市 Cross County / City	
			100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010	100 年 2011	99 年 2010
合計 Total			2	0	7	17	3	1	2	2	0	0	34	57
詐欺 Fraud			1	0	4	6	0	0	0	1	0	0	10	20
侵占 Embezzlement			0	0	1	0	0	0	0	0	0	0	5	3
背信 Breach of Trust			0	0	0	8	0	0	0	0	0	0	1	4
重利 Usury			0	0	0	0	1	0	0	0	0	0	1	0
走私 Smuggling			0	0	0	0	0	0	0	0	0	0	0	3
違反稅捐稽徵法 Violation of Tax Collection Act			1	0	0	0	0	0	0	1	0	0	2	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	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	2	2
違反銀行法 Violation of Banking Act			0	0	0	1	0	0	0	0	0	0	6	3
侵害智慧財產權 Infringement of Intellectual Property Right			0	0	0	0	0	1	1	0	0	0	5	12
違反證券交易法 Violation of Securities & Exchange Act			0	0	0	1	0	0	0	0	0	0	1	3
違反公平交易法 Violation of Fair Trade Act			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	0	0	0	0	0	0	0	2
違反保險法 Violation of Insurance Act			0	0	0	0	0	0	0	0	0	0	0	2
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order			0	0	2	1	2	0	1	0	0	0	1	0

貳、一般犯罪案件

本年偵辦一般犯罪案件 284 案，較 99 年之 194 案，增加 46.39%；嫌疑人 563 人，較 99 年之 473 人，增加 19.03%（詳表 3.01）。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」、行政院「起雲劑含塑化劑 DEHP 食品安全專案」等多項攸關民生之重點專案工作。因一般犯罪案件較少及型態性質殊異，尚難就既有數據統計資料作系統性分析比較。

大走私 破獲億元象牙

護 從非洲走私象牙來台販賣 贓物包括犀牛、鯨牙、整支象牙雕刻



黃文博／台南報導
調查局台南市調查處鎖定一個橫跨非、美、亞的洲際集團，走私多種保育類動物。幹員經過半年跟監，在嘉義市北港路，查獲男子陳錦一，以「五角船板美術」藝品店掩護，自九十二年一起，從非洲走私象牙來台販賣。調查員這次總共查扣四十八件象牙藝術品，粗估價值上億元，正持續追查幕後主要成員。

台南市調查處半年前在高雄海關攔截到兩件包裹，經會同海關人員拆檢後，發現是保育類的象牙藝術品。調查員認為有專門在走私這類違法藝術品的集團在操控，經長期調查，發現這個集團走私多種保育類動物，包括有象牙、鯨牙、鳥類和骨董等，來源遍及非洲、美洲、亞洲等地。

經過長期追查，台南市調查處先於五月中旬左右，在嘉義市民生北路查獲劉姓男子，以寵物店為掩護，實際上是販賣走私藝術品，相關人員在其住處，查獲一件抹香鯨魚（或殺人鯨）的牙齒製藝術品。

七月廿一日，台南市調查處又出動百餘名調查員，兵分多路，在男子陳錦一的嘉義市北港路「五角船板美術」藝品店，以及其住處，查獲四十六件類陸龜種保育類動物亞洲象、非洲象的牙齒藝術品。被查獲的象牙藝術品包括犀牛、大象、呂洞賓、整支的象牙雕刻品等，琳瑯滿目。一位調查員表示，單是其中一件整支象牙雕刻品，就價值六、七百萬台幣。

台南市調查處指出，陳錦一從九十二年一起，就開始在販賣走私象牙藝術品，懷疑他當時就在走私保育類動物，初估他走私販賣的保育類藝術品，至少有數十億元之多，幕後還有龐大走私集團，調查員已鎖定部分對象調查。

琳瑯滿目
▲台南市調查處查獲48件象牙藝術品，粗估值上億元。驗是通支象牙，價值6、7百萬台幣。（黃文博攝）



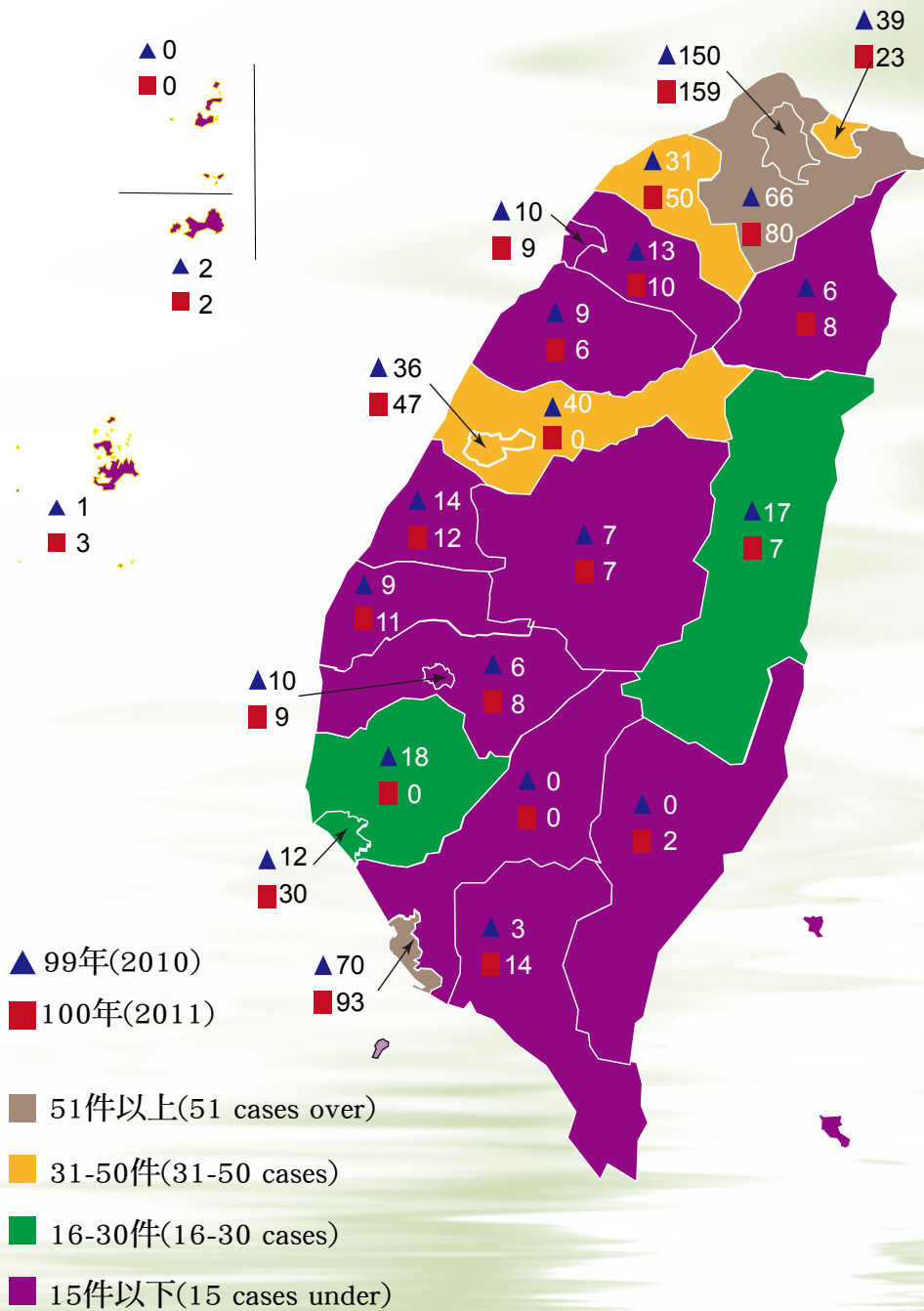
II. General Crime Cases

284 general crime cases were investigated this year, an increase of 46.39% from 194 cases in 2010; with 563 suspects, an increase of 19.03% from 473 suspects in 2010 (see Table 3.01). The main project work was in accordance with the government's instruction to implement "Reinforced Crackdown on False Drugs and Illegal Radio Stations Project", "Prevention and Supervision Reporting on Anomalous Imported Products" and "Food Safety Project on Plasticizer (DEHP) in Clouding Agent" by the Executive Yuan, all of which are closely related to the lives of citizens. Due to the fewer numbers of general crimes and the unique character of each case, it is difficult to conduct systematic analysis based on existing data at this point.



圖 3.07

Graph 3.07



100 年與 99 年經濟犯罪案件發生地區比較
Comparison of Economic Crime Cases in 2011 and 2010, 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) 保障國人健康、維護食品安全衛生，密切掌握黑心商品、偽劣假藥、進口異常商品等民生犯罪預警情資，積極防制非法作為。
- (二) 防制企業貪瀆，積極掌握國內重要企業集團及金融保險機構財務營運違常、異常狀況，機先蒐集涉嫌利益輸送、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。
- (三) 維護股匯市交易秩序，持續注蒐上市櫃公司經營階層或市場特定人士利用股市從事操縱股價、內線交易、違約交割，或外資企業、金融機構企圖利用衍生性金融商品，不當炒作股匯市等預警情資，機先防處。
- (四) 為密切掌握國內物價異常波動情形，遏阻囤積、壟斷及哄抬物價情事，本局除受命擔任舉報囤積單一窗口、並設置免付費專線電話 0800-007-007 公開對外受理檢舉商品囤積不法，另動員外勤處站協調轄區公、民營單位於其 LED 看版或公告欄廣為宣傳。
- (五) 縝密篩檢財務發生危機、營運嚴重虧損或鉅額退票之工商企業資料，發交外勤單位深入了解，從中發掘經濟犯罪線索。
- (六) 針對偵辦重大經濟犯罪案件中發現之問題，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」，共同探討防制對策，提供相關機關參考。
- (七) 強化「經濟犯罪防制執行會報」功能，統合各部會力量，有效執行經濟犯罪防制事務。



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 specific plans are as follows:

I. Economic Crime Prevention:

- (1) In order to ensure national health and maintain food health and safety, the “black-hearted food”, fake drugs and anomalous imported goods should be closely controlled. Alerting intelligence and preventive measures should be taken against illegal conducts.
- (2) In order to prevent enterprise corruption and have a deep understanding of the financial operations situation of major domestic enterprises and financial and insurance institutions, significant alerting intelligence will be collected concerning suspected shifts of interest by insiders, emptying of company assets or fraudulent closedown and preventive measures will be taken at appropriate times.
- (3) In order to achieve sound order of stock and foreign exchange market transaction, attention will be paid to alerting intelligence and preventive measures will be taken against manipulation of stock price, insider trading 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.
- (4) In order to fully grasp the domestic price fluctuation and to curb hoarding, monopolizing and unreasonable price raising, MJIB is authorized to establish a single contact window for reporting hoarding cases and a toll-free number 0800-007-007 to accept reports on cases of illegal hoarding. The field offices are mobilized to coordinate with the public and private agencies for the use of their LED billboard or bulletin board for promotional purposes.
- (5) Carefully filter information concerning businesses in financial risks, serious operational loss or large sums of bounced checks and forward the information to the field offices to gain a profound understanding and discover clues on economic crimes from within.
- (6) Invite experts, scholars, legal experts, competent authorities and industry representatives to participate in “Economic Crime Prevention Symposium” to explore prevention



二、經濟犯罪偵處：

(一) 配合政策，計畫偵辦：

配合政府各項專案政策，與各機關共同從法令修訂、源頭防堵、協力查緝、教育宣導等面向，全力打擊不法，標本兼治，針對下列案件加強偵辦：

1. 股市犯罪、金融犯罪、掏空公司資產、不法併購及違法私募等「企業貪瀆」



strategies for economic for reference of relevant authorities.

- (7) Reinforce the functions of “Implementation Report on Economic Crime Prevention” and integrate forces from all agencies to effectively implement economic crime prevention matters.

II. Investigation of Economic Crimes:

(1) Construct Plans and Actively Investigate:

Coordinate with the government’s various projects and policies and work with various agencies on law-making, prevention, investigation, education and promotion to combat illegal conducts with full force from both the sources and the ends. The following cases are the areas of emphasis:

- (i) “Corporate corruption” cases such as stock market crime, financial crime, emptying of company asset, illegal merger and illegal raising of funds.
- (ii) Illegal eavesdropping cases.
- (iii) Telephone threat and fraud crimes.
- (iv) Crimes impacting the general public such as “black-hearted” food, false drug, commodity goods, usury and collection of debt by violence.
- (v) Smuggling of agricultural, fishing or dairy products, alcohol and tobacco, and live animal bodies.
- (vi) Counterfeit national currency, credit card and ATM cards.
- (vii) Infringement of intellectual property rights.
- (viii) Illegal fund raising, underground remittance, underground investment consulting and futures business.
- (ix) Imported products with false declaration about the place of origin.

(2) Comprehensive Investigations, Timely Curbing:

- (i) Conduct comprehensive investigations of all new patterns of economic crime activities; when illegal conduct is discovered, gather evidence, and investigate immediately to prevent the occurrence of crimes.
- (ii) Coordinate with the Money Laundering Prevention Division and utilize multiple audits on large currency transactions, intelligent analysis on suspicious transactions

案件。

2. 坊間非法竊聽案件。
3. 電話詐欺恐嚇案件。
4. 黑心食品、藥品、日用品及重利、暴力討債等民生犯罪案件。
5. 查緝走私農漁畜產品、菸酒及動物活體案件。
6. 偵辦偽造國幣、信用卡、金融卡等案件。
7. 侵害智慧財產權案件。
8. 非法吸金、地下通匯、地下期貨等案件。
9. 進口商品虛偽標示原產國案件。

(二) 全面清查，及時防制：

1. 關注各項經濟活動變化，機先掌握各類經濟犯罪情資，防患未然，若發現涉及不法立即偵辦。
2. 結合本局洗錢防制處，妥善運用大額通貨交易複式查核、可疑交易智慧分析及海關申報資料複式查詢等系統，從資金面發掘案源。
3. 彙整涉案人背景、人際網路、持用人頭帳戶等資料，建構資料比對系統，集成資料庫，俾供外勤單位於案件偵辦時，能及時進行資料檢索。

(三) 同步偵辦，有效遏阻：

1. 本年多次同步偵辦非法經營證券投資顧問及地下期貨、偽劣假藥、偽劣農藥及查緝黑槍等案件，成效良好，頗受社會大眾好評。
2. 將持續針對特定類型之重大經濟犯罪及民生案件，動員外勤處站全面發掘蒐證後，同步偵辦，並透過適度新聞運用，以收宣導與嚇阻之效。

(四) 深入追查，積極查贓：

1. 本年偵辦案件查扣不法所得達 13 億 7,955 萬 6,248 元，成效卓著，足見本局於偵辦重大犯罪案件時，已能追查幕後主嫌及共犯，並依洗錢防制法等相關法令，追查資金來源與流向。
2. 賡續透過在職訓練，要求同仁落實「檢察機關查扣犯罪所得專責機制試行



and multiple queries for customs declaration to track down the source of crime from the capital side.

- (iii) Establish a comparison system and database including background of those involved in a crime, their social network and nominal accounts to be used as reference by the field office to conduct timely search.

(3) Synchronized Investigation, Effective Deterrence:

- (i) Multiple synchronized investigations have been conducted this year on illegal operation of securities investment consultant companies, underground futures, fake drugs, fake agro-pesticides and crackdown on illegal weapons. The results have been good and well received by the public.
- (ii) Target specific types of major economic crime, mobilize field units to gather evidence, synchronize investigative actions, and make news announcement adequately to achieve the effects of education and deterrence.

(4) Deepen Investigation to Eradicate Illegal Funds:

- (i) Illegal proceeds confiscated this year reached \$1,379,556,248, which is outstanding. It is evident that when investigating major crimes, MJIB is well capable of tracking down the primary suspects behind the scene and accomplices as well as tracking the source and direction of the capital in accordance with regulations such as Money Laundering Control Act.
- (ii) With ongoing job training, staff at MJIB is required to abide by the provisions in “Pilot Implementation Guidelines of Dedicated Mechanism for Illegal Proceeds Confiscated by Prosecutorial Agencies” and reinforce the investigation on illegal proceeds from crimes to cut off the financial resources of the criminal organizations and keep them from repeating crimes.

(5) Enrich Professional Knowledge and Enhance Skills:

- (i) Hold profession courses and job training in response to the reform in economic and financial fields that will be brought by the domestic corporations’ adoption of IFRS International Accounting Standards in 2013, especially on the preparation of financial reports, development of forensic accounting, and asset appraisal standards to elevate

要點」之規定，加強查扣犯罪不法所得，阻斷非法集團經濟來源及再犯機會。

(五) 充實專業，提升技能：

1. 針對 102 年國內企業改採 IFRS 國際會計準則架構編製財務報告、鑑識會計之發展及資產評價準則等一系列經濟專業領域之變革，開辦專業課程及在職訓練，俾提升同仁偵辦經濟犯罪之專業智能。
2. 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。
3. 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。
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。





staff's professional skills and knowledge on investigating economic crimes.

- (ii) 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.
- (iii) Continue to host the “MJIB Project of Three-grade Licensure System of Financial Professional Courses” to enhance the quality and professionalism of investigations.
- (iv) Fully utilize technological equipments and strengthen the cooperation with other government agencies to strike down crimes with integrated force.

III. Tracking Down Fugitives:

- (1) Track the whereabouts of suspects. If the suspects are found to abscond abroad, list them as fugitives immediately and proceed with tracking. 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.
- (2) Strengthen the communication mechanism within the “Apprehending Fugitive Economic Criminals Coordinating Task Force”, and coordinate the tasks according to respective responsibilities in order to enhance the efficiency of tracking down fugitives.
- (3) Establish communication channels with law enforcement agencies in countries around the world as well as a consensus on striking down crimes, and assist in the apprehension of fugitives.
- (4) Enhance the promotion on Paragraph 1, Article 4 of Regulations on MJIB Encouragement for Providing Tips on Fugitives Abroad, “Those who provide tips which lead to the apprehension of fugitives abroad may receive a reward between \$50,000 and \$1 million NTD upon approval from the Ministry of Justice’s after receiving MJIB’s report.”

IV. Broadening International Cooperation:

- (1) Based on the “Taiwan-U.S Judiciary Collaboration Agreement”, strengthen the establishment of bilateral judicial assistance with other countries, to combat economic crimes.
- (2) Strengthen international exchange, including the provision of information regarding

三、追緝外逃罪犯：

- (一) 涉嫌對象潛逃國外並經司法機關發布通緝者，即刻提列為緝逃對象，並蒐集緝逃對象國外行止、院檢機關偵審書類及相關緝逃必要資料，適時提供當地國相關單位協助追緝。
- (二) 強化「追緝外逃經濟罪犯協調小組」成員間之聯繫機制，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。
- (三) 積極建立與世界各主要國家間之溝通管道與打擊犯罪之共識，提升跨國合作執行緝逃工作成效。
- (四) 加強宣導法務部調查局獎勵提供線索緝獲外逃通緝犯實施要點第 4 點第 1 項規定：「提供線索，致緝獲外逃通緝犯歸案者，由本局陳報法務部核定，核與每名新臺幣 5 萬元至 100 萬元之獎金。」

四、拓展國際合作：

- (一) 參與法務部「刑事司法互助法」之研訂，以該法為基礎，加強與各國建立刑事司法互助機制，共同打擊經濟犯罪。
- (二) 加強與各國合作交流，包括通報預警情資、調查跨國犯罪案件、提供罪犯資料、緝解罪犯、交換專業知識、研討犯罪調查技術及人員互訪等。
- (三) 積極參與國際會議，與國外有關單位建立共同打擊跨國犯罪之合作管道，擴大與各國際組織之聯繫平台。
- (四) 加強參與國際性專業訓練活動，與各國對等單位建立互信、互惠情誼，以利情資交流與案件合作。

五、兩岸共同打擊犯罪：

- (一) 依據「海峽兩岸共同打擊犯罪及司法互助協議」聯繫機制，加強雙方執法機關交流合作，有效打擊兩岸跨境犯罪。
- (二) 持續強化與大陸中央及地方省市之聯繫管道，以個案方式進行犯罪情資交換、案件協查偵辦、追緝重大外逃罪犯、接返受刑人及工作人員業務參訪等事宜，建構完整有效率之兩岸共同打擊犯罪模式。



reporting pre-warning intelligence, investigating international criminal cases, providing criminal information, apprehending criminals, exchanging investigation knowledge, and mutual visitation of related personnel.

- (3) Actively participate in international conferences, establish cooperative channels for with related agencies abroad to combat international crimes and broaden the communication platform with international organizations.
- (4) Continue to participate in international training, and establish cooperative relationships with foreign organizations of similar capacities to facilitate exchanges of intelligence and investigation of crimes.

V. Jointly Combating Crimes Across the Strait:

- (1) Comply with the “Joint Combating of Crime and Mutual Judicial Assistance Agreement across the Strait” to reinforce exchange and cooperation between law enforcement authorities of both sides and joint combating of crime across the strait.
- (2) Strengthen existing communication channels with the central and local governments in Mainland China as well as the exchange of intelligence, case investigations, tracking of fugitives in major crime cases, return prisoners and business visit for staff 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. Change the existing irregular meetings, visits and exchanges to regular communication and report to increase mutual trust.
- (4) The extradition of high-profile criminals of economic crimes is difficult due to China’s economic and political concerns. The authority should seek solutions and breakthrough to such condition.

- (三) 積極推動兩岸共同打擊犯罪之學術座談、參訪交流等活動，穩健拓展兩岸共同打擊犯罪共識與合作關係；將目前的不定期會晤、參訪、交流等模式，提升到定期聯繫會報制度，必能增加彼此互信。
- (四) 社會大眾矚目之重大經濟罪犯之遣返，因陸方基於經濟、政治之考量，致增加遣返作業之難度，有待努力尋求突破之道。



5

專題研究報告

Part Five: Project Study Reports

以軋空手法操縱股價案件之研析與防制—以「唐○公司炒作案」為例

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壹、前言

操縱股價之犯罪行為中，以「軋空」手法對投資人影響最為重大，蓋因投資人以融資方式買進股票，雖可能須面對追繳、斷頭的壓力，但只要資金周轉無虞，頂多是把融資款償還取回股票，在仍保有股票情形下，未來還是有再翻漲的機會。而「軋空」的對象為融券放空者，當股價大漲後被軋空，如果融券戶不願認賠，因股價沒有上限，一直補繳保證金的結果可能會賠不完，且主力若能有效掌控籌碼，融券者就算再有資金，也無法買到股票回補，只能眼睜睜地看股價無止境飆升，面對的損失可能是無窮盡、無法預期的。以唐○實業股份有限公司（下稱唐○公司）炒作案為例，民國（下同）99年6月至8月間，該公司股價自期初每股新臺幣（下同）28元，於短短2個月內上漲至最高每股281.5元，期間融券餘額曾暴增至3,169張，惟股價因持續異常飆漲，融券投資人慘遭軋空，致有2,444張融券提早回補，融券投資人因而承擔鉅額損失。

就整個軋空流程而言，法律規範之重點，在於行為人有無蓄意以人為方式操控股票價格，抑或製造市場交易活絡假象誤導投資人，藉此破壞股票交易市場秩序，損及投資人權益之行為，故就軋空過程有無涉及不法，仍須審視與「反操縱條款」相關規定是否有所牴觸。國內相關證券犯罪研究論述雖有部分係以操縱股價為焦點，惟對於軋空手法的著墨有限，泰半係針對我國證券交易法第155條「反操縱條款」規定之主、客觀構成要件進行研究，或係以操縱股價案例為討論重心，甚少針對融券放空者動機、軋空的形成原因、手法、效果及相關法律規定等進行廣泛討論，另司法單位雖曾偵辦與軋空行為有關的操縱股價案件，惟礙於對軋空定義不甚了解，以致於蒐證過程可能有所欠缺，進而影響最後之定罪率，故本文



除探討操縱股價之成因、目的及手法外，將以軋空行為作為研析重點，用以省思不法軋空案件之犯罪偵查與防制對策，期能作為相關單位日後調查此類案件之參考。

貳、操縱股價概論

一、我國反操縱條款內容、爭議介紹

我國於證券交易法第 155 條訂有「反操縱條款」，茲將相關規定及爭議摘述如下：

（一）證券交易法第 155 條第 1 項第 1 款（違約交割）

「在集中交易市場委託買賣或申報買賣，業經成交而不履行交割，足以影響市場秩序。」有學者認為，實務上常忽略「足以影響市場秩序」之要件，使本款在適用上有過於浮濫的疑慮。對此，最高法院的判決認為，所謂「足以影響市場秩序」，應依實際報價數量、金額之多寡，視其具體個案情形，並參酌證券主管機關之意見，以為認定，並非所有違約交割均應負該款刑責^[1]。

（二）證券交易法第 155 條第 1 項第 2 款（沖洗買賣）

本款原規定：「意圖影響市場行情，不移轉證券所有權而偽作買賣者。」因構成要件「不移轉所有權」適用上有不明確情形，立法機關已於 89 年 6 月 30 日通過廢除此款規定。

（三）證券交易法第 155 條第 1 項第 3 款（相對委託）

「意圖抬高或壓低集中交易市場某種有價證券之交易價格，與他人通謀，以約定價格於自己出售，或購買有價證券時，使約定人同時為購買或出售之相對行為。」有學者認為，一般投資人係透過證券經紀商在證券市場報價、交易，故股票買賣契約之雙方當事人應為證券經紀商，而非一般投資人，本款規範之行為主

[1] 參照最高法院 94 年度臺上字第 227 號判決。

體有不明確的情形，致實務上甚難證明雙方之通謀行為^[2]。

(四) 證券交易法第 155 條第 1 項第 4 款（連續高買低賣）

「意圖抬高或壓低集中交易市場某種有價證券之交易價格，自行或以他人名義，對該有價證券，連續以高價買入或以低價賣出。」本款在適用上曾發生下列爭議^[3]：

1. 本款構成要件之主觀犯意，只要行為人有影響市場之意圖，毋須有誘使他人產生買賣之犯意，處罰範圍有過大之嫌。
2. 投資人本於正當理財決策，若欲確保優先買進或賣出股票，即須以漲跌停價格委託買進或賣出，使投資人有誤觸本款規範情形。
3. 「反操縱條款」立法目的在於維護市場供需及價格形成之自由機能，故須行為故意危害此一機能者，始應受處罰，惟現行規定，不論有無使價格上漲或下跌，均予處罰，似有未當。
4. 本款之「連續」、「高價」、「低價」定義有不明確的情形。

(五) 證券交易法第 155 條第 1 項第 5 款（製造活絡假象而相對成交）

「意圖造成集中交易市場某種有價證券交易活絡之表象，自行或以他人名義，連續委託買賣或申報買賣而相對成交。」本款係於 94 年 12 月 20 日通過增訂，立法理由為：「基於操縱股價者經常以製造某種有價證券交易活絡之表象，藉以誘使他人參與買賣，屬操縱手法之一，經參考美、日等國立法例，爰增訂第 5 款，將該等操縱行為之態樣予以明定，以資明確。」有學者認為，此款規範之行為，在本質上與沖洗買賣並無差異，故理應直接回復第 155 條第 1 項第 2 款之規定，再將該款文字內容酌予修正即可^[4]。

(六) 證券交易法第 155 條第 1 項第 6 款（散布流言或不實資料）

「意圖影響集中交易市場有價證券交易價格，而散布流言或不實資料。」本

[2] 參照吳光明，證券交易法論，三民書局，2006 年 7 月增訂 8 版，第 189、190 頁；曾宛如，證券交易法原理，元照出版社，2006 年 8 月第 4 版，第 127、128 頁。

[3] 參照李開遠，證券交易法規新論，五南圖書公司，2004 年 9 月 3 版，第 306、307 頁。

[4] 參照曾宛如，前揭註 2，第 131 頁。



款在適用上曾發生下列爭議：

1. 本款對流言及不實資料未有明確定義，適用上易生困擾。
2. 新聞自由與市場操縱間界線不易劃分，媒體恐成為幫凶。
3. 本款主觀意圖是否須有影響整體集中交易市場，或整體店頭市場有價證券價格方能認定，法律文義規定不明確。

（七）證券交易法第 155 條第 1 項第 7 款（其他操縱行為）

「直接或間接從事其他影響集中交易市場有價證券交易價格之操縱行為。」本款係概括性規定，立法目的係作為彌補前揭各款規定之不足，惟在適用上曾發生下列爭議：1. 本款對「操縱行為」一詞未有明確定義，以不確定法律概念作為構成要件內容，似有違反罪刑法定主義構成要件明確化之基本要求；2. 本款適用對象不明確，不一定僅適用於股票交易人。

二、操縱股價成因、目的、手法

（一）操縱股價成因

推究操縱股價行為發生原因，大致可分為下列幾種^[5]：

1. 投資人以散戶為主：我國證券交易市場活絡，自然人投資占 80% 以上，惟大部分散戶買賣股票，主要係聽從明牌、小道消息，或依個人主觀因素來訂定買賣決策，散戶過於盲從情形下，即給予有心人士可乘之機，往往利用媒體、簡訊、電話或傳真機等工具，鼓吹散戶買賣特定股票，使散戶成為操縱股價者的犯罪工具或犧牲品。
2. 股票周轉率高：我國證券市場之股票交易周轉率，遠遠高於歐美先進國家，以往即給人過度投機的印象，投資人時常以當沖方式交易，或是採短期進出，只要稍有利得，即會將手中持股出售，在股票周轉率高，投資人充滿投機的心態下，投資決策即不夠理性，容易遭有心人士利用。

[5] 參照王富哲，「內線交易與不法操縱股價實務芻析」，收於陳家彬等 8 人合著〈財經犯罪與證券交易法理論、實務〉，新學林出版社，2009 年 6 月出版，第 484 至 489 頁。

3. 股票標的特性：政府為避免資金出走，並吸引外流資金回臺投資，對企業申請股票上市、櫃交易之條件逐漸放寬，降低對企業資本額門檻之要求。部分上市、櫃公司股本過小，容易成為有心人士操縱股價的標的，蓋為求成功炒股獲利，必須有效掌控籌碼，因此會鎖定股本較小、持股集中之個股操縱，而目前國內大幅放寬企業申請上市、櫃的資本額限制，顯然已提供不法者有利的炒作環境。
4. 法令規範不明確：我國證券交易法第 155 條雖訂有「反操縱條款」，惟主要係仿自美、日 2 國之立法例，並未就我國操縱行為態樣作一完整規範，以致於 57 年立法以來，常發生所定之犯罪構成要件有未臻明確之疑義，導致實務運作上，因無法清楚釐清違規與非法之分際，使執法者與正當投資人常無所依循，增加偵辦此類犯罪的難度。
5. 資訊不對等：投資大眾買賣股票，並無法真正深入了解標的公司營運情形，僅能依事前的財務預測，或事後的財務報告作相關判斷，在資訊不對等情形下，給予了不肖經營者可乘之機，利用對公司營運狀況的掌控，配合重大訊息的發布，藉此操縱自家股價，使投資人立於不平等的地位。
6. 監視機制防範效果有限：我國證券主管機關設有股市監視制度，嚴格掌控異常股票交易，若股價波動達一定標準，即會對該股票進行分析查核，並依法移送檢調單位偵辦，惟部分熟悉股市監視制度者，往往會技巧性地避開查核，該等不法操縱股價行為，雖未遭主管機關查核移送，仍不可謂未涉及不法。
7. 同一投資人集團關係帳戶清查不易：國內人頭戶氾濫，使檢調機關不易偵查，難以追出幕後藏鏡人，人頭帳戶的存在，提供了有心人士最佳之犯罪工具。

(二) 操縱股價目的

操縱股價之行為者，其背後目的不盡相同，可能之目的大致可分為下列幾種：

1. 以買低賣高或賣高買低方式，從中牟取價差：賺價差是炒作者最普遍的目的。股票作多者，會先在股價低檔時，設法增加持股，再逐步拉抬股價，



將手中持股全數以高價轉套給不知情的投資人；股票放空者，會先在股價高檔時，大量融券放空股票，再設法壓低股價，俟股價跌至低檔，再回補現股，從中賺取價差。

2. 維持股價：我國上市櫃公司大股東以自家股票辦理質借的情形普遍，且質借比率甚高，為避免該股票擔保品保證成數不足而遭斷頭，常以人為方式拉抬自家股價，使自家股票價格維持在一定區間。
3. 辦理現金增資：上市櫃公司辦理現金增資，為了要順利募資，使現金增資股得以溢價發行，會設法拉抬自家股價，使股價維持在一定的區間以上，提高投資人參與現金增資或認購公司債的誘因。
4. 發行公司債：上市櫃公司發行可轉換公司債後，透過操縱自家股價，可控制可轉換公司債的轉換價格，若無足夠資金因應認購人贖回款項，為求解套，經營者會設法拉抬自家股價，使股價維持在一定的區間以上，吸引認購者申請將公司債轉換為普通股，直接在市場上出售，降低公司負債比率，此外，若公司債係由自家人認購，亦可協助持有人轉換普通股出售，賺取價差。
5. 爭奪經營權：為惡意併購他人企業，併購者會先設法壓低對方公司股價，使該公司處於相對不利地位，逼迫對手接受併購條件。

（三）操縱股價手法

因操縱股價目的、行為人身分的不同，其操縱股價手法也許會有些微差異，但可能使用的手法大致可分為下列幾種：

1. 吸收籌碼：操縱股價者若未掌控一定籌碼，在炒作資金有限情形下，大股東逢高倒貨，將會使操縱之目的功虧一簣。
2. 製造交易活絡假象：成交量較小的股票，因流動性不佳，一般投資人在選股上往往會排除此類型股票，為吸引投資人進場承接股票，操縱股票行為人，會利用相對成交、沖洗買賣等方式，刻意製造股票流動性佳的假象。
3. 影響開盤、收盤價：部分投資人買賣股票，會研究該股票的線型，操縱股價行為者，為誘使該類投資人進場，會刻意在開盤前大量委託下單買進，或是在收盤前以高價委託買進，藉此影響該股票當日的開盤價、收盤價。

4. 盤中連續以高價委託買進或低價委託賣出：操縱股價行為者，為了影響特定股票交易價格，通常會連續以高價委託買進或以低價委託賣出，形成買盤或賣盤強勁的假象，並使揭示成交價格同步上漲或下跌。
5. 軋空：操縱股價行為者若已掌控有效籌碼，在進行拉抬股價過程中，會設法減低融資額度，並結合公司派提早召開股東會，迫使融券放空者提早回補股票，由炒作者每日釋出少量股票，利用空頭回補力量拉抬股價，再將手中持股出脫賺取價差，或將持股出借予市場，賺取標借費用。
6. 美化財報：由於股票市場存在前述資訊不對等的狀況，企業經營者若有心操縱股價，往往會以虛增營業收入、遞延損益認列或折舊攤提、隱匿長短期投資損益、改變認列資產等方式，設法美化財務報表，營造公司財務健全、前景看好等假象，藉以引誘投資人進場購買股票。
7. 散布不實利多、利空消息：企業經營者為誘使投資人買進自家股票，最有效的方式就是藉由媒體或盤中即時資訊，散布不實利多消息，例如公司取得大訂單、專利、合併等等；若行為人意圖打壓某檔股票，最有效的方式也是利用上述管道散布不實利空消息，誘使投資人將手中持股出脫，增加該檔股票賣壓。
8. 特定法人配合鎖單：操縱股價行為者，或因籌碼不足，或為製造法人看好某特定股票的假象，通常會與外資、國內投信基金及自營商等法人合作，以高額退佣、紅利作為報酬，由該等法人在市場上先購入一定數量股票，並約定在特定期間內不得出售，藉以穩定籌碼。此外，投資人過於迷信外資、法人牌，易盲目跟單買進。
9. 大量使用人頭戶：為了規避主管機關查緝，以及避免炒作行為過早曝光，操縱股價行為人，通常會設法蒐尋大批人頭帳戶進行買賣，分散在不同券商下單，使主管機關無法有效清查同一集團投資人之關係。
10. 結合金主、營業員：在炒作資金不足情形下，即須尋求外援，炒作者會透過管道接洽金主，亦即俗稱之「丙墊」，通常係透過證券商或營業員居間媒介，另外金主或營業員也會協助提供人頭戶，從中賺取報酬。



(四) 操縱行為與其他犯罪之關聯性

為求順利操縱股價賺取暴利，操縱股價通常會伴隨其他犯罪行為，例如：

1. 非常規交易：企業經營者，為籌措炒股資金，往往會把歪腦筋動到自家公司，安排自家公司與關係人交易，利用資產高買或低賣方式，使公司為不利益且不合營業常規之交易，自公司套取資金，作為炒股資金來源。行為人若利用非常規交易方式籌措炒股資金，其行為觸犯證券交易法第 171 條第 1 項第 2 款之罪嫌。
2. 侵占、背信、掏空資產：企業經營者，為籌措炒股資金，除了透過非常規交易方式套取公司資金外，也有可能直接侵占、挪用公司資產，或是違背職務作出不利公司之決策，藉以牟取個人不法利益，則行為人觸犯證券交易法第 171 條第 1 項第 3 款之罪嫌。
3. 虛增營收、不實財報：企業經營者，若利用虛增營收、美化財報等方式，營造公司財務健全、前景看好等假象，藉以引誘投資人進場購買股票，則違反證券交易法第 20 條第 2 項之規定，觸犯同法第 171 條第 1 項第 1 款、第 174 條第 1 項第 5 款之罪嫌。
4. 內線交易：企業經營者，在操縱自家股價過程中，若預期公司將有重大利多事項可發布，則在消息未正式對外公告前，內部人通常會先以低價大量增加持股，再利用發布重大利多消息方式引誘投資人進場，配合炒作股價行為，俟股價到達高點，再將先前低價買入的持股出脫，這種利用資訊不對等優勢之交易行為，違反證券交易法第 157 條之 1 之規定，觸犯同法第 171 條第 1 項第 1 款之罪嫌。
5. 違法代操：操縱股價行為者，若係透由投顧公司招攬會員，並代為操盤買賣股票，其未經許可從事代客操作之行為，違反證券投資信託及顧問法第 63 條之規定，觸犯同法第 107 條第 1 款之罪嫌。
6. 不法丙墊：操縱股價行為者，在炒作資金不足情形下，若私下透過證券商或營業員進行「丙種墊款」，則該證券商、營業員或金主之行為，違反證券交易法第 60 條第 1 項之規定，觸犯同法第 175 條之罪嫌。

參、軋空

一、定義

所謂軋空（Short Squeeze），並非法律專有名詞，係指作多、作空二方在證券市場上交戰之一種過程，屬作多方操縱股價行為之一種手段，又稱為「壟斷證券來源而形成之壓迫」。具體而言，軋空係指操縱股價行為者掌控有效籌碼後，使證券交易市場上的融券放空者，已無其他來源回補股票，行為者在進行拉抬股價過程中，會設法減低融資額度，因依「證券商辦理有價證券買賣融資融券管理辦法」第 22 條規定融券業務之券源來自融資業務取得之證券；同辦法第 23 條規範每種證券融資餘額與辦理有價證券借貸業務之出借餘額合計數達融資餘額時，即應停止融資，亦即融券券源與數量係與融資餘額連動著，故操縱者會先將前融資買進之股票，以現金償還方式贖回，使該股票融資餘額降低，迫使融券戶無法取得券源回補，而需進行標借，除了賺取融券戶的標借費用，並使融券戶無法再融券放空壓低股價。另外，行為者會利用提早召開股東會等方式，迫使融券放空者提早回補股票，再於每日釋出少量股票，利用空頭回補力量拉抬股價，將手中持股出脫賺取價差。

二、融券規定

由於軋空之對象係融券放空者，故就現行信用交易制度中與融券有關之規定，摘述如下^[6]：

（一）融券期限之限制

依據現行法令，融資、融券之期限均為 6 個月，該期限屆滿前，客戶雖得向授信機構申請展延，惟須由授信機構審視客戶信用狀況後，再決定是否准予展延，故融券逾 6 個月者，若未獲授信機構同意展延期限，必須強制回補股票，因此以融券放空股票進行套利之策略，若其套利所需時程超過 6 個月，投資人可能會面臨融券強制回補及再融券之風險。

[6] 參照李莉玲，「信用交易下融券軋空之法律分析」，司法官訓練所第 46 期學員法學研究報告。



（二）融券擔保差額追繳風險

依證券交易所制訂之「證券商辦理有價證券買賣融資融券業務操作辦法」第 23 條規定，委託人信用帳戶之整戶擔保維持率低於 120% 者，證券商應即通知委託人就該筆不足擔保維持率之融券，於通知送達之日起 2 個營業日內補繳融券保證金差額。故投資人以融券放空方式進行套利策略後，若融券放空的股票價格節節上漲，使得擔保維持率不足而低於 120% 時，投資人必須補繳差額^[7]，致融券放空產生額外的成本與風險。

（三）融券限額之影響

依現行法令，每一客戶最高融券限額為 4,000 萬元，對上市單一證券之最高融券限額為 1,000 萬元，對上櫃單一證券之最高融券限額則為 750 萬元，經公告可融券交易之股票，若有融券餘額達主管機關所定該種股票上市或上櫃股份一定限額、融券餘額已超過融資餘額及其他如「有價證券得為融資融券標準」第 5、6 條規定事項，則由證券交易所公告暫停該股票之融券交易或調整其融券保證金成數，故投資人在進行融券放空時，必須注意上述融券限額之規定。

三、融券放空的原因

融券放空之投資人，相對於作多者，須承擔較高的投資損失風險，投資人仍願冒險進行融券放空，其可能原因如下：

（一）看空

若投資人對股價未來走勢持悲觀看法，認為該股價未來將呈下跌趨勢，為賺取價差，除了將手中持有的現股出脫外，在手中沒有股票可出售的情形下，為增加股票出售數量，亦可透過信用交易方式，向證券機構融借股票，僅須繳納一定成數的保證金，即可取得一定數量的股票出售，若股價未來果真下跌，投資人即可在低檔回補現股，賺取價差。

（二）套利

所謂套利係利用相同商品在不同市場上的價格差異，同時進行「低買高賣」，

[7] 參照「證券商辦理有價證券買賣融資融券業務操作辦法」第 26 條規定。

賺取價差，由於風險相對較低，有很多投資人係透過資金借貸進行投資。目前在股票金融市場，投資人最常進行套利的商品為可轉換公司債、全球存託憑證，利用其與現股之間的價差進行套利交易，茲將套利手法摘述如下：

1. 可轉換公司債：不論國內可轉換公司債（CB）或海外可轉換公司債（ECB），在發行日屆滿一段期間後，投資人即可選擇依事前約定的價格，將可轉換公司債轉換為普通股，故在可轉換公司債出現折價時，投資人即可買進價格較低、價值被低估的可轉換公司債，同時再融券放空同比例現股，若日後發行公司股價上漲，或轉換價格較現貨股價低時，可轉換公司債的轉換價值將大於現貨價值，即可進行套利。通常發行公司會規定數次的轉換期，在發行後3個月至6個月左右，即可進行第一次轉換，若現貨股價低，投資人拿到現股後，即可進行融券回補動作，若現貨股價高，投資人亦可直接在市場出售現股，完成套利交易。
2. 全球存託憑證：全球存託憑證（GDR）是由上市櫃公司委託海外存託機構，發行代表國內普通股的憑證，由於只在海外市場流通交易，故與現股係屬不同市場間之商品，二者會出現價差，投資人便有套利之空間。海外存託憑證的套利交易可分為初級與次級市場，在初級發行市場，由於全球存託憑證通常會「折價」發行，此時全球存託憑證每股價格比現貨還低，故發行初期即產生套利機會，只要全球存託憑證與現貨間之價差，大於套利應負擔的交易成本，例如交易手續費、稅金等，投資人即可買入全球存託憑證，同時放空國內現貨，待全球存託憑證轉換成現股，再回補先前的融券部位，即可完成套利。

（三）禿鷹

禿鷹係近年證券市場上之新名詞，在以往操縱股價犯罪中，投機者為牟取不法暴利，選定特定標的股票後，往往結合市場炒手、金主，利用人頭帳戶操縱股價，藉由釋放利多消息，並製造交易活絡之假象，吸引投資人進場承接，再俟機將股票出脫，進而從中賺取暴利；相對於此，有少數不法分子係以反向操作方式，選擇體質不良、經營不善或財報透明度低之企業股票作為投資標的，先大量融券



放空該企業股票，再結合不肖媒體記者、司法人員，利用企業財報或營運弱點，透過惡意誇大負面資訊及釋放虛偽訊息，打壓該企業股價，俟股價跌至低點，再回補現股賺取高額價差，以牟取個人私利。

（四）避險

當股價已跌至低檔區，在未來走勢仍屬多空不明情形下，若投資人預期股價可能上漲，可在現貨市場持續賣出股票，同時在期貨市場買入台指期貨，此為「多頭避險」，投資人在現貨市場不斷賣出股票，形式上就如同是放空，另外，若投資人預期股價會在某一價格區間盤整，但無把握股價未來是否會衝破壓力或跌破支撐，投資人可同時布局多單及空單，若股價未來衝破或跌破，投資人之多單或空單即可獲利，避免誤判股價走勢，產生嚴重損失。

（五）其他

操縱股價行為者，在炒作資金不足情形下，即須尋求外援，通常會透過管道接洽金主，亦即俗稱之「丙墊」，有時也會與外資^[8]、國內投信基金及自營商等法人合作，以高額退佣、紅利作為報酬，由該等法人在市場上先購入一定數量股票，並約定在特定期間內不得出售，藉以穩定籌碼，俾利拉抬股價。若金主或特定法人對主力的資力沒有信心，擔心未來股價下跌，無法順利將手中股票出脫，在主力向金主墊款買進股票，或由特定法人配合鎖單後，金主即會轉手把主力質押之股票賣出，特定法人也可能違約偷賣股票，形式上就如同是放空。此外，即使金主未將現貨股票賣出，也可能融券放空相同部位股票，避免未來主力還不出錢的損失。對金主或特定法人而言，若主力果真無法順利將股價拉高，即可以低價回補股票，除了賺取主力的利息及佣金等費用外，還可以賺取股票差價。若主力炒作失敗，致股價大跌，在主力還不出錢的情形下，由於金主們早就把股票賣出或先行融券放空避險，受到的損失會相對較輕。

上述金主、特定法人偷賣股票的情形對主力而言非常不利，若金主們與主力對作，主力股票怎麼買也買不完，根本無法鎖定籌碼，許多主力曾因此受傷慘重。

[8] 主力接洽外資金主配合鎖單，即俗稱之「外國丙」。

若主力發現金主偷賣股票，在手中還有足夠資金情形下，就可以拿現金要求贖回質押在金主手中之股票，此時已偷偷將股票出脫的金主，在沒有股票可償還的情形下，只能從市場上將股票補回，成為被主力軋空的對象，一旦軋空的範圍擴大到金主，股價的漲勢往往特別凌厲。

四、軋空手法

軋空行為能否成功，關鍵因素在於主力能否掌控有效籌碼，利用融資融券限額規定，迫使融券戶進行標借、議借、標購，或利用融券強制回補規定，迫使融券放空者提早回補股票，故就軋空標的選擇、標借、議借方式及融券強制回補等規定，有加以分析必要。

（一）軋空標的

軋空行為能否成功，最重要的因素在於能否掌控有效籌碼，以及能否縮短戰線，迫使融券放空者提前回補股票，故軋空標的選擇有其關鍵地位，茲將易遭軋空之標的析述如下：

1. 小型股：軋空係操縱股價之一種手法，與一般操縱股價行為相同，為求成功軋空獲利，必須有效掌控籌碼，因此有心人士通常會鎖定股本較小、籌碼有限之小型股作為軋空標的，上市、櫃公司股本過小，即容易成為有心人士軋空之標的，相對而言，股本小、籌碼容易鎖定的個股，就不是融券放空之理想標的。因小型股籌碼有限，主力、作手有較足夠的資金進行炒作、軋空，主力通常會先以融資方式大量買進股票，除了有效掌控籌碼外，另可擴大融券之可用餘額，透過媒體釋放負面消息，誘使投資人進場融券放空股票，俟資券比例達一定標準以上，再設法拉抬股價進行軋空，使融券放空投資人認輸回補股票。通常主力要順利完成軋空，必須在融券放空投資人認輸回補前，持續以大量資金推升股價，若主力資金不足，或者散戶不願追價跟進，情勢就有可能一夕翻轉，使股價下跌，融券放空投資人獲利回補，炒作軋空者將成為最大輸家。
2. 體質不良股：有心人士除了會鎖定股本較小、籌碼有限之小型股作為軋空標的外，同時也會挑選最近期間營運狀況欠佳之企業作為目標，因為公司



體質不佳、營運不善，容易讓人有股價易於下跌之聯想，不法者只要稍微製造股價大幅震盪假象，配合散布不實利空消息，投資人易被引誘進場融券放空該檔股票，成為他人嘴上魚肉，例如勁○公司案^[9]中，被告大量融券放空勁○公司股票後，再結合不肖媒體記者、司法人員，利用企業財報或營運弱點，透過惡意誇大負面資訊及釋放虛偽訊息，打壓該企業股價，俟股價跌至低點，再回補現股賺取高額價差，以牟取個人私利。

3. 還券了結股：依現行法令，已融券者，應於停止過戶第 6 個營業日前，還券了結，故融券放空投資人在遇到股東會、除權息時，會被迫還券了結。主力為縮短軋空時程，確保軋空成功，偶而會選擇近期將召開股東會，或辦理除權、除息的股票作為軋空標的，刻意拉抬股價，在強制回補前釋放利多消息，吸引更多散戶進場買進，助長股價向上飆升，使融券放空投資人在不得不回補的情形下，只能認輸高價回補股票。基於上述原因，投資人在選擇融券放空標的時，除須考量融券期限之限制外，亦須避免面臨融券強制回補情形，近期將召開股東會或辦理除權、除息的股票，都不是融券放空之理想標的。

（二）標借、議借

依現行「證券商辦理有價證券買賣融資融券管理辦法」第 23 條規定：「證券商辦理有價證券買賣融資融券，每種證券融券餘額與辦理有價證券借貸業務之出借餘額合計數達下列各款數額之合計數時，應即停止融券：一、融資餘額。二、自有有價證券。三、向證券交易所借券系統借入之有價證券。」，另依「證券商辦理有價證券買賣融資融券業務操作辦法」第 22 條規定：「證券商因證券金融事業辦理標借、議借、標購應負擔之各項費用，應按證券差額發生日該種有價證券之融券餘額，計算融券人每股所應分擔之費用後，分別向各該融券人按其融券數量計收。」，因此，每種證券之融券餘額不得大於融資餘額，若融券餘額因故大於融資餘額時，證券商、證金公司必須透過標借、議借或標購程序取得現股，

[9] 參照臺灣臺北地方法院 94 年度囑訴字第 1 號刑事判決、臺灣高等法院 95 年度囑上訴字第 5 號刑事判決。

始得向證券交易所完成交割手續，以降低融券額度，而標借、議借或標購之費用則須由融券戶負擔。

基於上述規定，主力在操縱股價初期，會先利用人頭戶，以融資方式大量買進股票，一方面掌控有效籌碼，使市場上的融券放空者，已無其他來源回補股票，一方面透過增加融資餘額，提高可融券放空的額度，俟吸引更多投資人進場融券放空後，主力在往後拉抬股價過程中，會設法減低融資餘額，將先前融資買進並質押在證券商之股票，以現金償還方式贖回，使該股票融資餘額降低，迫使證券商、證金公司必須在市場上標借、議借或標購現股，相關費用需由融券戶負擔，此時主力再俟機提供手中股票，藉機賺取高額標借、議借或標購之費用^[10]。只要融券餘額超過融資餘額，證券商、證金公司即需辦理標借、議借或標購，使得融券放空投資人需額外負擔一筆借券費用，擴大損失^[11]。

（三）融券強制回補

依現行「公開發行股票公司股務處理準則」第 41 條規定：「公司於股東常會開會前 60 日內、股東臨時會前 30 日內，或決定分派股息、紅利或其他利益之基準日前 5 日內，停止辦理股票過戶。」，另依「證券商辦理有價證券買賣融資融券業務操作辦法」第 35 條規定：「得為融資融券之有價證券，自發行公司停止過戶前 5 個營業日起，停止融資買進 3 日，並於停止過戶前 7 個營業日起，停止融券賣出 5 日；已融券者，應於停止過戶第 6 個營業日前，還券了結。但發行公司因下列原因停止過戶者不在此限。一、召開臨時股東會。二、其原因不影響行使股東權者。」，由於融券賣出會導致發行公司在市場上流通的股份數量虛增，會影響股東會投票或除權息的權數，因此在停止過戶前必須還券了結，使市場上流通之證券數量歸於正常。

[10] 民國 84 年間，鄭楠興等人涉嫌操縱高興昌公司股價，在幕後金主楊瑞仁盜用國票證券資金大力支援下，該期間高興昌公司股票大演軋空秀，創下標借 61 天，標借費用高達 1 億 5,000 萬元之紀錄，使融券投資人損失慘重。

[11] 參照吳克昌，「集中交易市場信用交易炒作型態之淺析」，證交資料第 448 期，1999 年 08 月出版。



在現行實務上，通常會導致停止過戶的原因不外乎發行公司召開股東常會及除權、除息等^[12]，若融券者無法於停止過戶第 6 個營業日前回補，則該戶即屬違約，因此融券放空投資人在遇到股東會、除權、除息時，必須被迫購入現股還券了結。基於上述規定，主力在操縱股價期間，若見融券餘額過高，在多空勢力對決情形下，若主力已掌握有效籌碼，除了積極利用相關帳戶拉抬股價外，往往也會結合公司派，利用提早召開股東會等方式，迫使融券放空者必須提早回補股票，主力再於每日釋出少量股票，利用空頭回補力量拉抬股價，伺機將手中持股出脫賺取價差，例如久○公司案^[13]、宏○公司案^[14]中，公司派均利用提早召開股東會等方式，迫使融券放空者必須提早回補股票，再借助回補力量拉抬股價。

肆、案例研析—唐○公司炒作案

一、涉嫌事實

張○傑係股市知名炒手，有數次違反證券交易法前科，卻不知悔改，明知對於上櫃之有價證券，不得自行或以他人名義連續高價買入而抬高交易價格，或連續委託買賣而相對成交、製造交易活絡表象，竟仍基於牟取個人不法利益之意圖，於 99 年 6 月間，透由友人蘇○蓉、王○荳居間聯繫，與股票上櫃交易之唐○公司董事長周○賢、董事曾○聰等人合謀操縱股價。張○傑等人利用大量人頭帳戶，以開盤前大量委買、相對成交、連續高價委託等人為非法手段操縱唐○公司股價，同期間融券張數暴增至最高 3,169 張，張○傑等人復利用軋空手法，迫使融券投

[12] 依舊法規定，發行公司召開臨時股東會時，融券放空者亦須還券了結，不法者常假借各種理由召開臨時股東會，使融券投資人在毫無心理準備下被強制回補，迨至民國 84 年間發生榮聯陶瓷公司利用召開臨時股東會方式，惡意軋空融券投資人，致使投資人到處陳情控訴，主管機關乃修正「證券商辦理有價證券買賣融資融券業務操作辦法」第 35 條規定，自 86 年 8 月 4 日起，發行公司召開臨時股東會時或其原因不影響行使股東權者，融券人得免還券了結，從此僅剩股東常會、除權或除息及融券期限到期時，才有強制回補的情況發生。

[13] 參照臺灣臺北地方法院 94 年度重訴字第 7 號刑事判決、臺灣高等法院 95 年度金上重訴字第 9 號刑事判決。

[14] 參照臺灣臺北地方法院檢察署 93 年度偵字第 19172 號起訴書。

資人認賠回補^[15]，並藉回補買盤拉抬股價，致該公司股價由 99 年 6 月 22 日每股 29.5 元，大幅上漲至 99 年 8 月 30 日每股 222 元，漲幅高達 652.54%，遠高於大盤漲幅 1.50%，張○傑等人從中獲取 4 億 6,612 萬 9,756 元以上之不法所得。嗣因唐○公司主動公布獲利預測，卻未依規定公告會計師核閱之完整財報預測，於 99 年 8 月 26 日遭財團法人中華民國證券櫃檯買賣中心（下稱櫃買中心）打入全額交割股，並於同年 8 月 31 日暫停交易。茲將張○傑等人操縱股價手法摘述如下：

（一）公司派配合鎖單

王○荳出面向唐○公司經營者周○賢、曾○聰等人遊說，表示其背後有一「操作團隊」欲拉抬唐○公司股價，請周○賢等大股東配合鎖單，俟股價拉升後，再由周○賢、曾○聰等人提供 4,800 張唐○公司股票，依「操作團隊」指示之時點賣出，獲利則由周○賢等人與「操作團隊」均分。

（二）大量使用人頭帳戶

張○傑得知唐○公司經營者願配合炒股後，即以臺北市中正區仁愛路 2 段之住所為盤房，使用數十餘人頭證券帳戶，每日將欲買賣之標的、委託下單價格、委託買賣數量，於開盤前手寫至自行製作之表格上，再親自或直接、間接指示蘇○蓉、劉○暢、邱○弘、林○鵬、陳○霖、蔡○洲、李○宏、何○軒、薛○軒、陳○煌、鄧○鈞、蔡○珊、徐○發、黃○挺、楊○興及李○慧等同夥，依照其製作之表格內容下單，俾掌控操縱股價之決策。

（三）影響開盤價、連續高價委託、相對成交及製造交易活絡假象

張○傑等人使用人頭證券帳戶於分析期間，相對成交共計 5,807 仟股，占總成交量 9.5%，有 14 個交易日相對成交數量占當日成交量 5% 以上且超過 100 仟股之情事，並有 23 個交易日買進或賣出行為有明顯影響交易價格情形，另有多日以開盤前委買手法，致股價開盤跳空漲停。

（四）利用媒體散布不實利多消息

張○傑指示李○宏委請某網路有限公司架設○網站，並發行○週刊，連續於

[15] 本案分析期間計有 2,444 張融券回補。



該網站、週刊上散布唐○公司「營運全面爆發性成長」、「新事業體將挹注高額獲利」、「全年 EPS 上看 8 元，明年更有機會挑戰 20 元甚至 30 元以上」等不實利多消息，致一般投資大眾誤信唐○公司獲利將有大幅提升及發展前景而買入該公司股票。

（五）公司派配合發布不實利多消息

唐○公司於 99 年 8 月 3 日在臺北君悅飯店召開記者會，董事長周○賢明知唐○公司未取得會計師出具之財務預測報告，無法公告財測數字，竟配合張○傑指示，在新聞稿中加入「850-NM 面射型雷射晶片 ... 相關領域產品，預估 8 月之後將陸續推出」、「... 法人預估 ...EPS 有機會到達 8 元的水準」、「每年仍能有 3 元的利潤」等不實內容，並將該新聞稿分送予在場記者，同時公告於公開資訊觀測站。

（六）結合金主、營業員

張○傑自行或透由營業員向楊○勇、曾○浩、曾○慧、黃○郎、許○芬、施○蘭、張○華、潘○偉等金主調借資金，指示同夥陳○霖、邱○弘、蔡○洲、林○鵬、李○宏及薛○軒等人，使用前揭金主提供之人頭帳戶大量下單買賣。

（七）軋空

唐○公司股價異常飆漲，理性投資人判定股價已偏離基本面，因而進場融券放空，另有部分金主看衰張○傑，亦同步融券放空，致唐○公司股票融券餘額最高暴增至 3,169 張，惟在張○傑結合公司派刻意拉抬股價情形下，唐○公司股價仍持續上漲，部分融券投資人因無力補繳保證金，慘遭軋空提早回補股票，間接成為張○傑等人拉抬股價之助力。

二、偵辦經過

（一）案件來源

99 年 7 月底，本處接獲民眾匿名檢舉張○傑、○週刊涉嫌操縱唐○公司股價，製造股價大幅振盪假象，誘使看空投資人進場融券放空後，再大肆拉抬股價，藉

以坑殺融券投資人，故本處即行立案，開始調查。

（二）調查蒐證

櫃買中心亦接獲民眾檢舉，已對唐○公司股票價異常飆漲加強監控，並著手分析有無人為不法操縱情事，經本處函請該中心製作唐○公司股票分析意見書，雙方承辦人員隨即保持密切聯繫，確保偵辦時效。經櫃買中心分析，與張○傑似有關聯之集團成員帳戶，曾於分析期間大量買賣唐○公司股票，為補強相關帳戶屬同一集團之事證，本處即著手清查案關帳戶資金，並通知營業員到案說明。另依本局洗錢防制處提供王○荳疑似洗錢資料，發現唐○公司董事長周○賢之子周○寬帳戶，於分析期間大量賣出唐○公司股票後，由王○荳分筆提現合計 1 億 2,000 萬元，資金流向不明，經本處對王○荳實施行動蒐證，發現王○荳自周○寬帳戶提領鉅額現金後，曾將部分款項親交蘇○蓉配偶劉○暢，因蘇○蓉與張○傑有合作買賣股票關聯，故研判相關資金係轉交張○傑等人使用，唐○公司經營者顯有配合操縱股價之嫌。

（三）執行偵辦

99 年 8 月 31 日，唐○公司因無法於期限內提出財務預測，遭櫃買中心施以停止交易處分，始得以中斷張○傑等人繼續操縱唐○公司股票價之行為。為求掌握偵辦時效，本處旋於 99 年 9 月 8 日依法對張○傑、周○賢等十餘處所實施搜索，並拘提張○傑、約談案關人員到案，張○傑到案後雖矢口否認犯行，惟本處在張○傑住所查扣大量買賣唐○公司股票之對帳單、股票庫存明細及傳真等資料。另為補強事證，本處復於 99 年 10 月 25 日依法對宏○證券股份有限公司館前分公司等 11 處所執行搜索，並約談案關金主、人頭到案，清查相關帳戶買賣唐○公司股票關聯性及案關資金流向。臺灣臺北地方法院檢察署（下稱臺北地檢署）並於 99 年 9 月 9 日凍結王○荳所使用之周○寬、范○玲、范○卿及黃○定股款交割銀行帳戶，周○寬帳戶內凍結款項 1 億 8,319 萬 9,343 元，范○玲、范○卿及黃○定帳戶內凍結款項計 1 億 4,993 萬 413 元，均係炒作唐○公司股票之犯罪所得。經調查前開犯罪確屬實在後，本處旋於 99 年 12 月 16 日將全案移送臺北地檢署



偵辦，該署於 100 年 1 月 3 日以違反證券交易法、洗錢防制法等罪將張○傑等人起訴，另周○賢、蘇○蓉經傳喚未到案，該署業發布通緝，全案刻由臺北地方法院審理中。

伍、偵查與防制對策建議

一、掌握偵辦時效

操縱股價行為，若要牟取最大暴利，通常會透過軋空手法，利用融券回補力量拉抬股價及出貨，故完整的操縱股價過程，大多會經歷吸收籌碼、養多、養空、軋空及殺多等階段，而重大操縱股價案件，期間可能長達數月，通常證券交易所或櫃買中心市場監視部在完成股票交易分析意見書後，才會將相關資料函移檢、調機關偵辦，導致司法單位無法掌握偵辦時效，增加後續蒐證難度，故證券主管機關應與司法單位密切配合，及時掌握不法集團犯行，以確保偵辦之時效，強化蒐證並查扣不法所得，有效提高成案率及定罪率。

二、建立人頭帳戶資料庫

作手為規避查緝，會設法蒐尋大批人頭帳戶進行買賣，金主亦會使用人頭帳戶從事丙墊業務，建請將國內作手、金主使用之人頭帳戶加以歸納、分析，建立人頭帳戶資料庫，日後辦案人員即無需耗時調查，透過線上查詢即可迅速掌握各人頭帳戶關聯性及其背後使用人身分，藉以追查幕後主嫌及相關共犯，掌握偵辦時效。

三、善用疑似洗錢資訊及大額通貨交易查詢系統

本案能有效掌握張○傑與唐○公司周○賢等人關聯性，端賴本局洗錢防制處提供之疑似洗錢情資，案關人頭帳戶雖透過現金交易方式，刻意製造資金斷點，惟在洗錢防制處學長協助下，透過清查案關帳戶及嫌疑人大額通貨交易資料，不僅歸納出案關帳戶關聯性，並能有效追查幕後主嫌及相關共犯。此外，透過大額通貨交易查詢系統，可藉由清查異常現金交易，發現背後之不法犯行，並可查知交易人聯絡電話、地址、活動範圍等資訊，以求蒐證之完整。

四、查扣不法所得

投機者藉由人為操縱方式，刻意拉抬股價，誘使不知情投資人進場，從中賺取暴利，投資人往往求償無門，在偵辦過程中，若能事先查扣不法所得，除可避免嫌疑人脫產，亦可供投資人日後求償。

五、規範媒體紀律

國內股市投資人以散戶為主，主要係聽從明牌、小道消息，或依個人主觀因素來訂定買賣決策，決策過程往往過於草率、衝動，有時甚至秉持類似賭博心態。散戶通常會透過報紙、電視、雜誌、廣播、網路等媒體獲得訊息，以往常見股市名嘴、理財專家，透過媒體推薦某特定族群或某檔股票，甚至配合炒股集團，影響散戶之投資決策，經主管機關大力掃蕩，目前股市名嘴雖較以往收斂，惟仍有部分係透過網站、簡訊、傳真等方式，提供投資人股票買賣建議，為避免媒體成為不法者犯罪工具，主管機關除須持續規範媒體紀律外，亦不可輕忽其他新型訊息傳遞方式。

六、宣導正確投資觀念

由於國內投資人過於盲從，缺乏專業知識，容易遭有心人士利用，作出不合理之買賣決策，以往操縱股價案件，散戶永遠是最大之輸家，故主管機關應加強宣導，教育投資人應多蒐集資訊，透過基本面等研究，選擇合適之投資標的，避免盲從遭不法人士利用。

七、健全企業經營

軋空等操縱股價行為能否成功，最重要的因素在於能否掌控有效籌碼，以及能否縮短戰線，迫使融券放空者提前回補股票，有心人士除鎖定股本較小、籌碼有限之小型股外，通常會選擇體質不佳、營運不善、財務不透明之企業作為軋空標的。故為免自家公司成為他人操縱股價、軋空之對象，或成為秃鷹集團獵食目



標，企業經營者應腳踏實地，健全公司體質，誠實經營，所編製的財報須清楚易讀，所提供的經營資訊須即時有效，使不法者無可操弄之空間。

陸、結語

軋空本質並非違法行為，法律規範之重點，仍在於行為人有無蓄意以人為方式操控股票價格，我國證券交易法第 155 條第 1 項第 3、4、5、6 款係反操縱行為之核心條款，內容均明定須有抬高或壓低集中交易市場某種有價證券之交易價格、造成集中交易市場某種有價證券交易活絡之表象或影響集中交易市場有價證券交易價格之意圖，亦即明定「意圖」為該等條款之主觀構成要件，惟主觀意圖存在行為人內心，在實務上欲證明行為人之主觀意圖相當困難，除非透過通訊監察、搜索等強制處分，蒐獲得以證明行為人主觀犯意之證據外，實難以期待行為人自行供出或坦承犯罪，僅得就客觀情況佐證行為人確有主觀意圖存在^[16]，因而偵辦此類犯罪，能否掌握有效事證，從客觀面佐證行為人內在之意圖，即成為能否伸張正義之勝敗關鍵。針對不法軋空案件，偵辦人員除須從主、客觀面蒐證，佐證行為人操縱股價之意圖外，針對融券放空者動機、軋空的形成原因、手法、效果及相關法律規定等，亦須加以了解，避免蒐證過程有所欠缺，進而影響最後之定罪率，以期有效打擊犯罪，確保投資人權益。

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以假外資於證券交易市場犯罪之行為探討

北 機 站

撰寫人：黃致信

壹、前言

我國於民國（下同）72年5月26日發布「證券投資信託事業管理規則」核准本國證券投資信託公司在海外募集資金投資國內證券市場，接著在79年12月28日開放外國專業投資機構（Qualified Foreign Institutional Investor；QFII）直接投資台灣證券市場，到了85年3月23日進一步開放一般外國法人及自然人（QFII）直接投資，92年9月30日行政院為配合加速金融改革，擴大我國證券市場規模及國際化，取消「QFII制度」將外資區分為「外國機構投資人」（FINI）及「華僑及外國自然人」（FIDI）兩類，FINI投資國內證券完全無額度限制，同時取消匯入期限限制，98年5月4日起，開放大陸境內合格機構投資人（QDII）可來台開戶投資國內資本市場（興櫃市場除外）及從事期貨交易。隨著陸續放寬對外國投資人之各項限制規定，並開放對岸陸資來台，據集中交易市場100年8月22日三大法人買賣金額統計表顯示，當日外資（含陸資）買進金額新臺幣（下同）232億9,187萬6,805元，賣出金額235億3,487萬2,342元，占當日總成交值成交金額1,222億4,500萬元之38.31%，而其他所謂投信、自營商買賣只占外資及陸資交易量一、二成比率，可見現今外資係國內股票市場買賣的最大宗，外資所選擇購買的股票，往往成為投資人重要的參考指標，外資、投信及自營商等三大法人，也以外資最受投資人矚目，投資人往往認為外資最專業，選股較為嚴謹精確，所以有外資加持的股票，都會吸引投資人競逐購買，而開出亮麗的成交價量，也因此成為有心人士利用的工具，先將資金匯往海外，再假借外資身分於國內證券市場購買股票，藉以拉抬特定股票價格，或以此隱匿身分遂行特定目的，該等實際為國內投資者身分或資金，轉以外資包裝輾轉投入國內股票市場交易者，即俗稱之「假外資」，因為外資帳戶的數量龐大，且相同一個外資帳戶可能供多位投資客戶使用，造成稽查困難，常需就特定可疑交易發動偵查作為，故以下就假外資形成原因、種類、偵查實務及策進作為等面向來進行探討。

貳、外資之類型、設立及交易情形

一、外資帳戶類型

綜上所述，全體外資包含 FINI、FIDI、海外基金及陸資 QDII 等 4 大類，本文所指外資，係外國機構投資人及海外基金為主，其餘外資類型，因交易比例甚低，不在討論範圍內，先予敘明。外國機構投資人主要類型有：

（一）基金型態

公司型基金、信託型基金、合夥型基金、退休型基金、共同基金、單位信託、其他型基金。

（二）非基金型態

外國銀行、保險公司、證券商、期貨商等。

二、外資帳戶的設立

依據華僑及外國人投資證券管理辦法第 10 條及臺灣證券交易所股份有限公司營業細則第 77 條之 4 辦理，華僑及外國人投資我國證券首先須向臺灣證券交易所辦理登記，境外華僑及外國人應委託國內代理人（通常即為國內保管銀行）或代表人申請辦理登記，並指定我國國內銀行為保管銀行，委託辦理後續交易確認及交割等相關事宜，外資帳戶編號為 F 開頭。

三、外資帳戶於國內市場交易情形

外資帳戶除需前述保管銀行，另需在國內的證券公司設立證券帳戶，並透過這些證券帳戶進行下單交易，同樣地，每個證券帳戶都有專職的證券營業員來辦理下單交易事宜，而銀行交割帳戶，則為前述保管銀行帳戶。



參、假外資隱藏方式

一、運用境外公司名義操作

上市公司董監事及大股東，為減免賦稅或持股轉讓限制等因素，紛紛興起至海外設立境外公司，而設立地點，又以英屬維京群島（British Virgin Islands，簡稱 BVI）、開曼（Cayman Islands）、百慕達（Bermund）、馬爾他（Malta）、摩里西斯（Mauritius）等無所得稅或低稅率地區為最多，且透過境外公司，可更靈活進行投資，設立時只需透過秘書公司，以購買現成已完成設立的公司，或重新設立新的公司，且設立後只需每年繳交年費便可維繫公司存續，因無設立限制，從中○金併購兆○金案中，承接中○金美金 3 億 9,000 萬元結構債者，即是設在英屬維京群島、資本額美金 1 元之 Red Fire Developments Limited（紅○公司），可見該等紙上公司虛假及氾濫。設立境外公司後，再以境外公司名義透過在我國設立外資帳戶的國外基金或投資銀行，以渠等外資帳戶進行交易。

二、以海外投資資金進行操作

上市公司先透過證券商或投資銀行，以境外公司在海外發行基金，之後再由上市公司透過旗下子公司或自有資金買進持有，做為長期投資，從報表上看，公司帳上多了一項海外基金的金額與淨值，但該基金實際上是為公司量身訂做，只是把基金冠上證券商或投資銀行的行號，掩人耳目，所有相關的資金流向與股票進出都是由該公司自行決定，發行證券商或投資銀行並不負責管理與操作風險。換句話說，基金的操盤人就是公司的大老闆，不僅有護盤效果，更可以自由從事股票操作，規避公司法的相關限制。

三、以衍生性金融商品進行操作

根據中央銀行對於衍生性金融商品（Financial Derivatives）的定義，衍生性金融商品是由傳統金融市場工具（包括貨幣、債券、股票和外匯等）衍生出來的金融商品，其價值是由買賣雙方根據基礎資產（Underlying Assets）的價值、報酬率或其他指標（如匯率、利率、股價、股價指數等）來決定，即衍生性金融商

品是一種附屬性、有限期的契約，其價值會隨著其所依附之證券或資產價值而波動。若契約的價值決定於其基礎資產價格的變動，就謂之衍生性金融商品。衍生性金融商品不是一種實質商品而只是一紙契約，該契約之價值決定於其標的商品價格。

衍生性金融商品的種類相當繁多，基本上區分為：遠期契約、期貨契約、選擇權契約、認購（售）權證及金融交換（Swaps）等。這幾種基本商品又可重新組合成許多其他新種的衍生性商品。衍生性金融商品因為契約自由，可為客戶量身訂做，且為資產負債表外交易，未在財務報表揭露，另具有交易成本低，可槓桿操作等特性，故常為有心人士操作的工具，例如某上市公司利用他人名義，與在我國設立外資帳戶的國外證券商或投資銀行，先行簽訂以該公司股票價格為基礎資產之權證，後因該權證發行外資需進行避險交易，故會在國內交易市場購買一定數量之該公司股票，藉以達到外資購買該公司股票之目的，而所需的成本僅為該權證發行的手續費。另也有藉由簽訂之結構債商品，連結特定公司股票，在表面上一樣看到的是該結構債發行之外資，以外資帳戶買進該特定公司股票，若未能深入了解實無法就交易表象來了解渠等假藉衍生性金融商品包裝的行為。

四、利用外資額度進場操作

上市公司將股票加計利息質借給外資，以換取外資額度進場，一方面利用外資鎖籌碼，一方面利用質借的外資額度拉抬股票，另也有國際知名投資銀行，把旗下基金名稱租借給上市櫃公司，直接借用外資資金，租金成本為提供所需資金一成的擔保金，加上年息約 2% 的利息，即可獲得外資帳戶買賣特定股票，藉此外資也可取得該上市公司未來發行增資股、海外存託憑證（GDR）或公司債之合作關係。

肆、案例與問題分析

一、利用衍生性金融商品炒作股票

（一）案情概述



93 年 1、2 月間，四○幫副幫主鄒○華、黑道分子陳○仙（綽號「○仙」）及股市作手陳○春等人，為炒高迎○科技股份有限公司（下稱：迎○公司）股價並順利出脫持股，遂透過堡○投資顧問有限公司、沅○投資顧問有限公司負責人陳○堂，委託時任亞○證券公司法人部協理張○齡、群○證券公司法人部副理史○華，約定以相對成交方式，由法人機構承接鄒○華、陳○仙、陳○春等人所持有之 2,700 張迎○公司股票，張○齡負責承接 2,500 張、史○華負責承接 200 張，並同意給付股票成交價款 12.5%，共約 2,700 萬元為報酬。因此即於 93 年 2 月 24 日，由鄒○華妻公○穎帳戶提領前述佣金支付陳○堂、張○齡、史○華等人後，於當日及翌（25）日，由鄒○華、陳○堂居間聯繫約定每次對敲之時間、張數及價格後，先由鄒○華、陳○仙、陳○春以渠等所掌控之李○蓉、黃○裕、洪○義、王○琴、公○穎、巫○娟、謝○森、林○雲、蘇○蓉、周○華等帳戶掛單賣出迎○公司股票，再由陳○堂聯繫張○齡、史○華通知所聯繫之英商高○國際公司（Goldman Sachs International，下稱：高○國際公司）、中○證券自營部、「瑞○小龍基金」等代表三大法人，依約進場承接迎○公司股票。前揭法人承接迎○公司股票之不法犯行分述如下：

張○齡係先透過新加坡商金○證券公司 (KimEng Ong Asia Holding Limited，下稱：金○證券) 任職之馬丁 (Martin，真實姓名、基資不詳) 運作，要求高○國際公司於 93 年 2 月 24 日發行以迎○公司股票為標的之「亞洲平均價差認購權證」契約，並由金○證券購買該權證 500 萬單位，契約簽訂生效後，高○國際公司就須至交易市場購買迎○公司股票避險，93 年 2 月 24、25 日由高○國際公司香港分公司接單員 Anna 打電話給不知情之高○公司台北分公司下單員江○敏，使用「香港上海匯豐銀行台北分行受託保管英商高○國際公司投資專戶」（編號 F34042007，下稱：匯豐高○專戶），分別買進 1,200 張、1,050 張，合計 2,250 張迎○公司股票，而高○國際公司在每次下單購買之前通知陳○堂，陳○堂再通知鄒○華、陳○仙、陳○春等出售股票，迎○公司股票於 93 年 2 月 24 日盤中最高成交價格曾漲至每股 83 元後，即開始一路下跌，匯豐高○專戶於 93 年 3 月 2 日始出清前揭所持有的迎○公司股票，造成損失 4,602 萬 6,900 元。

張○齡除透過前揭匯豐高○專戶購買 2,250 張迎○公司股票外，另透過時任中○證券股份有限公司（下稱：中○證券）衍生性金融商品部經理，負責中○證

券自營部投資之蔣○凱（張○齡前夫），於 93 年 2 月 25 日依張○齡所指示之時間、張數及價格，以中○證券自營部投資帳戶（編號 23111915），買進 250 張迎○公司股票，以補足張○齡需承接張數，並於 93 年 3 月 2 日前出清前揭所持有的迎○公司股票，造成中○證券損失 456 萬 6,190 元。

史○華透過荷銀光○證券投資信託股份有限公司基金經理人張○銘，告知瑞○證券投資信託股份有限公司「瑞○小龍基金」研究員兼基金經理人張○訓給付佣金條件後，張○訓於 93 年 2 月 24 日先製作「迎○科技評估報告」，經不知情之基金管理部副總經理安○文審核同意後，即依史○華、張○銘所指示之時間、張數及價格，填寫指示單指示不知情之交易員邱○菁以「瑞○小龍基金」（編號：01031874）帳戶買進 200 張迎○公司股票，並於 93 年 2 月 26 日收取由張○銘轉交之 84 萬 3,000 元佣金。而前揭所買進之迎○公司股票於 93 年 3 月 2 日始出清，並造成「瑞○小龍基金」損失 443 萬 5,343 元。

經前述高○國際公司、中○證券自營部、「瑞○小龍基金」等下單買進 2,700 張迎○公司股票，總計承接鄒○華、陳○仙、陳○春等出脫之 1,928 張持股，而清算股票價款並相互轉匯差價後，鄒○華、陳○仙、陳○春等實際支付 2,693 萬 5,116 元，張○齡共收取 2,369 萬 9,720 元款項，陳○堂、史○華、張○銘分別收取 120 萬 6,646 元、65 萬 690 元、13 萬 5,000 元佣金。而迎○公司股票自 93 年 2 月 24 日以每股 80 元收盤後，翌（25）日起即一路狂跌，致匯豐高○專戶、中○證券自營部及瑞○小龍基金出清前揭持股後，共損失 5,502 萬 8,433 元，前述鄒○華等人行為影響投資人權益及股票交易市場秩序甚鉅。

（二）本案假外資操作手法

該「亞洲平均價差認購權證」，由金○證券要求香港的高○國際公司發行，係以迎○公司股票為標的發行，並由金○證券認購該權證，發行日為 93 年 2 月 24 日，因此高○公司基於避險需要，才會於 93 年 2 月 24 日及 25 日在國內買進迎○公司股票，金○證券需支付高○公司約 3,463 萬 5,800 元發行的權利金（500 萬單位 × 發行價格美金 0.2074 × 匯率 33.40），若迎○公司股價於 93 年 2 月 24 日至 93 年 3 月 24 日之平均收盤價格在履約價格上、下限之間，則金○證券會賺取價差，但此價差需扣除前述已繳交的權利金才有獲利，倘若平均收盤價格已小



於權利金，金○證券則不會履約而直接損失權利金。後因迎○公司於 93 年 2 月 25 日起開始跌停，所以高○國際公司基於避險，於 93 年 3 月 2 日就已將所買進迎○公司股票出脫，買進及賣出之價差損失約 4,602 萬 6,900 元，加上已收取的權利金尚虧損 1,139 萬 1,100 元，而金○證券因不會履約而直接損失權利金 3,463 萬 5,800 元。

（三）本案偵查疑點

1. 雖高○國際公司因發行前述權證，而需在國內市場買進迎○公司股票以為避險操作，但為何會配合鄒○華等人出貨時間，於 93 年 2 月 24 日及 25 日買進 2,250 張迎○公司股票，原則上此種避險交易是在存入保證金 3 日後才會進場購買股票，而本案在張○齡於 93 年 2 月 24 日取得款項後，匯豐高○專戶即於當日 11 時 01 分 57 秒許開始下單購買迎○公司股票，且避險之張數恰與約定承接數量相同，高○國際公司人員明顯配合鄒○華等人操作。
2. 本案張○齡於 93 年 2 月 24、25、26 日分別匯款 1,662 萬 1,690 元、58 萬 2,575 元及 15 萬 6,604 元（皆扣除手續費 400 元），合計 1,736 萬 869 元，換算成美金為 52 萬 1,200 元至金○證券設於美國的銀行內，該筆款項係為金○證券人員佣金，或是權充為前述金○證券所需給付高○國際公司的權利金，另前述權證金○證券需給付的權利金高達 3,463 萬 5,800 元，高出佣金金額甚多，為何金○證券管理階層願意配合，要求高○國際公司發行以迎○公司股票為標的物之權證等疑點，雖經法院判決，惟因陳○堂潛逃通緝，現仍無法釐清。

二、透過衍生性金融商品操作，以外資收購股票

（一）案情概述

94 年 8 月間，由中○金控併購小組成員，中○信託金融控股股份有限公司（下稱：中○金控）副董事長兼副總執行長辜○諒、中○金控法人金融執行長兼中○信託商業銀行股份有限公司（下稱：中○銀行）法人金融總經理陳○哲、中○金控策略長林○平、中○金控財務長張○田等人，決定將兆○金融控股股份有

限公司（下稱：兆○金控）列為中○金控併購對象後，即規劃以中○銀行原向主管機關申請用於授信用途，於 94 年 3 月間完成籌募，存於中○銀行香港分行之美金 5 億元次順位債券資金，向 Barclays Bank PLC（即英商巴○萊銀行股份有限公司，下稱：巴○萊銀行）購買該銀行發行之 30 年期保本連結股權型結構債（即 Principal Protected USD Structured Note 下稱：結構債），該結構債認購案於中○銀行 94 年 9 月 30 日第 12 屆第 4 次董事會、94 年 12 月 6 日第 12 屆第 8 次董事會決議通過後，即與巴○萊銀行分別於 94 年 10 月 19 日、10 月 26 日、10 月 31 日、11 月 4 日、11 月 10 日及 12 月 21 日簽訂購買總數美金 3 億 9,000 萬元結構債合約，及後續買進交易事宜。雖前述結構債合約中明訂由 Determination Agent，即巴○萊銀行之證券經紀商 Barclays Capital Securities Limited（巴巴○萊資本證券有限公司，下稱：巴○萊資本證券）決定所連結的一籃子股票（Share Basket）的投資比重，並在附件一（Annex I）處，說明一籃子股票的投資標的，為香港、日本、韓國股市各 1 檔股票，及台灣方面之國○金融控股股份有限公司（代號：2882）、第○金融控股股份有限公司（代號：2892）、兆○金控（代號：2886）、台○金融控股股份有限公司（代號：2887）及永○金融控股股份有限公司（代號：2890）等 5 檔股票，惟實際上在前揭各次購買合約中，均係依張○田、林○曦向巴○萊資本證券指定，將投資比重 94.87% 集中連結兆○金控股票，故於 94 年 10 月 7 日至 95 年 1 月 12 日期間，由巴○萊資本證券以其在臺灣所設立之外資專戶（編號：F31007019），於國內集中交易市場，以結構債總面額 108 億 1,134 萬 8,200 元，買進 443,905 張兆○金控股票（占兆○金控已發行股數 3.97%），藉以利用此結構債交易，借用該外資證券帳戶，先行鎖單（或稱插旗）兆○金控股票。

後中○金控辜○諒、陳○哲等人明知中○金控公開宣布投資兆○金控股票，於集中交易市場購買兆○金控股票後，兆○金控股價會因此上漲，而中○銀行所購買之前述結構債因連結兆○金控股票會有可觀獲利，但為求中○金控得以順利承接由原結構債預先布局而連結之兆○金控股票，並避免由中○銀行向巴○萊銀行辦理贖回結構債時，中○金控因承接自巴○萊銀行所釋出之兆○金控股票，恐引發內線交易等法律爭議，故共謀將前述結構債轉賣予關係人，透過關係人向巴○萊銀行辦理贖回方式，間接取得結構債原連結之兆○金控股票，並藉



以套取結構債之投資利益，於 95 年 1 月 6 日由辜○諒核可出售前述結構債後，即由陳○哲安排辜家在香港之瀚○集團員工歐○茵、黃○強，於 95 年 1 月 11 日成立登記在英屬維京群島、資本額美金 1 元、營業地址與瀚○集團相同之 Red Fire Developments Limited（下稱：紅○公司）紙上公司，簽訂「Sale and Purchase Agreement」（即結構債出售契約），雙方約定以中○銀行香港分行持有成本加計六個月 LIBOR（即 London Inter Bank Offered Rate，為倫敦國際銀行同業間從事歐洲美元資金拆放之利率），或最近 1 個月之市價孰高法之價格，依巴○萊銀行提供之市價計算結果，以美金 4 億 108 萬 1,349 元價格，將前述結構債售予關係人紅○公司，而紅○公司僅支付 5%，即美金 1,950 萬元之頭期款後，中○銀行即將結構債之所有權讓予紅○公司，且紅○公司前揭支付頭期款，係於陳○哲之操控下，由中信證券而來。95 年 2 月 3 日主管機關審查通過中○金控投資兆○金控案後，中○金控自 95 年 2 月 10 日至 3 月 30 日期間，於集中交易市場大量買進兆○金控股票達 108 萬 5,873 張，致兆○金控股票價格上漲，期間再由陳○哲指示歐○茵、黃○強以紅○公司名義，於 95 年 2 月 15 日及 16 日向巴○萊銀行辦理贖回結構債，故巴○萊資本證券專戶於 95 年 2 月 14 日至 3 月 2 日期間將結構債所連結之兆○金控股票售出，其中 30 萬 8,537 張股票係中○金控所承接，相對成交量 69.5%，雖中○銀行香港分行事後帳列出售結構債利益為美金 779 萬 8,398 元（扣除中○銀行香港分行應給付巴○萊銀行之手續費），但辜○諒等人藉紅○公司名義，獲取贖回結構債價差美金 3,047 萬 4,717.12 元之不法利益（以當時新臺幣兌換美金匯率 33.3 計算，約新臺幣 10 億 1,480 萬 8,080 元），致中○銀行損失鉅額利益。

（二）本案假外資操作手法

中○金控該次所購買之結構債，為 100% 完全保本型債券，合約 30 年期，即投資該債券的本金，在債券到期解約日時可以 100% 回收，可以用以投資的利息，是以 30 年的複利貼現後計算。該保本型債券的「保本」部分，是由巴○萊銀行負責辦理，本金以外的「利息」投資部分，巴○萊銀行則是委託巴○萊資本證券擔任證券經紀商。

中○金控為求能大肆收購兆○金控股票，遂要求對該結構債連結股票有主導權，但巴○萊銀行表示依該行作業慣例，不能由客戶直接提出投資建議，而須另委由第三人來擔任顧問公司居間處理，故由陳○哲提供瀚○集團實際掌控之另一家海外紙上公司 Euclid Advisor Corporation（下稱：Euclid 公司，該公司有權簽章人為歐○茵，唯一股東為黃○強）為形式上之「投資組合管理人」，經簽署 Rebalancing Agreement（重新調整合約）後，Euclid 公司得隨時要求巴○萊銀行調整結構債連結股票標的比例，並由張○田通知巴○萊銀行，由中○銀行金融事業總管理處金融投資處協理劉○倫，為 Euclid 公司建議更改連結標的人員，之後張○田、林○曦便透過劉○倫，電話聯繫巴○萊銀行香港地區交易員，要求股票之交易價格及張數，故該結構債以高達 94.87% 投資比重，集中連結兆○金控股票。

95 年 3 月 3 日起中○金控雖續行購入兆○金控股票，惟在未有巴○萊證券售出之情形下，中○金控購買之數量明顯減少。

中○金控於 95 年 2 月 10 日、2 月 13 日，先進場大量買進三十餘萬張，股價由 22.05 元上漲至 24.35 元後，95 年 2 月 14 日巴○萊證券進場出售避險部位所持有之兆○金控股票，中○金控不但得以穩定購入相當數量之股票，復將原本上漲之股價，因供需趨於平衡而漲勢止息，得以節省相當之成本支出，使中○金控得以在有限之預算下（新臺幣 275 億元），購入較多數量之股票，完全達到原先預期結構債連結鎖單，並於預定之時機以較可控制及預期之價格購買，減輕購入成本達 2 億 6,106 萬 8,050 元（以 95 年 2 月 14 日巴○萊證券進場出售兆○金控股票前，中○金控購入均價 24.75 元為標準，低於 24.75 元之價差即為中○金控之獲利），達到操縱股價之目的。

（三）本案偵查作為

本案偵辦時雖受限於兩岸未有司法互助，儘能就網頁查詢資料，窺得辜家與香港瀚○集團關聯，但尚乏積極之事證資料，也無法向紅○公司的歐○茵、黃○強進行調查，依據香港法令，更無法要求中○銀香港分行提供紅○公司帳戶資料，故結構債贖回後之不法利益流向成謎，惟因偵辦期間追回中○金控隱匿之 130 箱資料，從中獲取歐○茵、黃○強平日與陳○哲聯繫業務之相關傳真等證物資料，證明紅○公司承接結構債，確由中○金控所安排，案經臺北地方法院第一審宣判，



將辜○諒等人以違反證券交易法第 155 條第 1 項第 7 款之間接操縱股價及銀行法第 125 條之 2 第 1 項背信等罪嫌相繩，而陳○哲、林○平因懼司法訴追，留滯海外未歸。

三、利用外資帳戶進行內線交易

另一種有可能利用假外資的證券交易犯罪手法，就是利用假外資進行內線交易，例如喧騰一時的開○金併購金○證案，報載開○金疑似利用 3 個假外資帳戶，於宣布併購金○證前，大量購買金○證帳戶等情，由於內線交易犯罪引起之股價波動較不劇烈，不易引起主管機關稽查，隱藏之犯罪黑數頗高，且內線交易犯罪本就有消息成立時點不易認定及傳遞過程難以證明等偵辦難點，況利用外資帳戶來進行，關聯性更難以建立。

伍、查緝要點與建議事項

一、追查可疑外資帳戶最終受益人資料

若發現外資帳戶買賣情形異常時，可協請金管會透過該外資帳戶在國內的保管銀行，依據「華僑及外國人投資證券管理辦法」第 23 條，要求境外華僑及外國人提出下列資料：「1. 投資資金之受益所有權人名稱、資金額度、來源及其相關資料。2. 匯入投資資金之運用情形、證券買賣明細及庫存資料，並得檢查其庫存及帳冊。3. 於境外發行或買賣以我國公開發行公司股票為標的之衍生性商品之明細資料；或受從事衍生性商品交易人委託代為持有我國公開發行公司股票之明細資料。4. 投資國內證券之下單指令人姓名、國籍、聯絡方式及其相關資訊。」若是設在境外公司，則可查詢該公司董事在我國入出境紀錄，了解渠身分是否為臺籍人士，另也可向外交部領事事務局，調閱該員申請來臺時所填寫的居住地址、聯絡電話等資料加以研析，俾確認此人與本案涉嫌對象之關聯性。

二、追查外資帳戶的實際下單人

可向外資專戶證券營業員進行查證，了解該外資專戶的下單人及下單方式、聯絡電話及成交回報如何辦理，若下單方式為 msn 帳戶或網路下單，則需向網路

或電信公司，查詢下單之 IP 位址或 IP 申請人，看是否為國內人士直接下單。

三、追查資金有無流出流入

針對案關嫌疑人及公司，向中央銀行外匯局，調閱匯出匯入明細資料，與可疑外資專戶在保管銀行之資金往來明細進行比對，清查可疑外資專戶的資金來源是否為案關嫌疑人及公司所匯出，可疑外資專戶所得是否又匯回國內案關嫌疑人及公司。

四、了解可疑外資帳戶下單交易原因

外資帳戶除正常投資交易外，如前述，外資帳戶也有可能因為與他人所進行衍生性金融商品的交易，進而避險操作或因契約設定條件買進股票，依據前述「華僑及外國人投資證券管理辦法」第 23 條，透過金管會向外資調閱最終受益人資料時，請外資一併提供是否因衍生性金融商品交易而買進股票。

五、研析可疑外資帳戶下單交易情形

視案件的性質，了解外資帳戶買賣的時點是否為內線交易消息公布前，或可調閱外資帳戶買賣相對交易人報表，了解外資帳戶買賣是否配合主力出貨而承購，及經營績效不佳的公司，為何可獲得外資的青睞大量買進等。

六、應儘速與鄰近國家地區建立金融監理及司法互助機制

前介紹 2 個案例，皆因案關人為香港人，或資金流至海外等因素，受限於與香港、新加坡等現無司法互助機制，致無法約詢案關人，或取得資金流向資料，將犯罪事實完整了解，進而將涉案人予以定罪，我國司法及金融單位有必要速與鄰近國家地區商談司法互助及金融監理機制，讓有心犯罪之人無躲藏隱匿之空間。

陸、結語

絕大部分想利用假外資從事操作者，係以假外資帳戶投資特定公司股票，吸引投資大眾追加買進牟利，或以外資身分掩飾進行內線交易布局，但因在外資身



分包裹下，並不易讓人察覺，且證券交易所及櫃檯買賣中心對股市交易犯罪的監視，主要是針對影響股價及內線交易等情，現階段囿於海外資金清查困難，造成假外資帳戶交易情形雖然普遍，卻無法有效予以勾稽及防堵，期待我國主管機關未來能建立一套有效打擊犯罪機制，讓犯罪者無所遁形。

參考資料

- 一、楊淑慧，大股東變假外資內幕－炒股、避稅、脫產，一切都為 A 更多錢，財訊雜誌第 268 期，93 年 7 月 5 日。
- 二、劉德宜，真假外資一齊倒貨 重創臺灣股市－透視上市、上櫃公司的假外資現象，今周刊 80 期，93 年 5 月 10 日。
- 三、假外資，大股東炒股利器，自由時報，100 年 11 月 10 日。
- 四、臺灣證券交易所，<http://www.twse.com.tw/ch/index.php>。
- 五、奇摩知識網，相關衍生性金融商品討論，<http://tw.knowledge.yahoo.com>。
- 六、法務部調查局北部地區機動工作站，偵辦張○齡等涉嫌違反證券交易法案卷宗。
- 七、臺灣桃園地方法院 100 年 6 月 7 日及 100 年 7 月 29 日 97 年度訴字第 506 號刑事判決。
- 八、法務部調查局北部地區機動工作站，偵辦中○信託金融控股公司辜○諒等涉嫌背信案卷宗。
- 九、臺灣臺北地方法院 97 年 10 月 7 日 96 年度重訴字第 19 號及 99 年 10 月 18 日 98 年度金重訴字第 40 號刑事判決。



6

重要紀事

Part Six: Chronicle

100 年重要紀事

日期	事 略
100.01.06	高雄市處偵辦益○公司將工業用手套重新包裝偽標為醫療用手套，查扣二千餘箱，涉嫌妨害農工商罪案。
100.01.10	VISA 亞太風險管理機構主管嚴麥克（Smith Michael）來局，就信用卡犯罪模式情資交流及經驗分享交換意見。
100.01.11	南部機動站偵辦衛○企業公司簡○○製造偽劣農藥，查獲「愛禾死」、「強生美素」等偽農藥 81 萬 9,000CC、28 萬 1,700 公克及器具乙批，涉嫌違反農藥管理法案。
100.01.12	嘉義市站偵辦優○行將大陸製假睫毛偽標為臺灣製造或韓國進口，查扣一百餘萬對，涉嫌妨害農工商罪案。
100.01.12	臺中市處偵辦富○園商行蘇○○販售標示不實且未許可之偽劣藥品，案經查扣各類偽藥計 1 萬 6,229 瓶，涉嫌違反藥事法案。
100.01.17	東部機動站偵辦蓮○牧場龔○○銷售未取得 SPF 豬隻認證而虛偽標記「無特定病原豬場證書」之豬肉，涉嫌妨害農工商罪案。
100.01.18	策動違反稅捐稽徵法案通緝犯陳○○自大陸返國投案。
100.01.18	新竹縣站偵辦漢○興業公司董事長湯○○以低買高賣方式掏空公司 360 萬美元（折合新臺幣一億一千萬餘元），涉嫌侵占案。
100.01.19	東部機動站偵辦礎○事業公司葉○○等人，假藉招攬民間「互助會」方式吸收資金三十九億餘元，涉嫌違反銀行法案。
100.01.19	行政院金融監督管理委員會證券期貨局舉辦「新版個人資料保護法對證券業之衝擊及因應做法」專題演講，本局同仁 9 人與會。



日期	事 略
100.01.20	桃園縣站偵辦臺○租車公司負責人徐范○○等人，製造復康巴士假趟次，或假冒客戶訂車方式向桃園縣政府詐領補助款，涉嫌詐欺案。
100.01.20	經濟犯罪防制處主動規劃，同步偵辦全省 31 家涉嫌非法經營證券投資顧問及地下期貨等案。
100.01.20 100.01.21	配合法務部「檢肅黑槍行動方案」專案，動員外勤處站執行第一波共同肅槍行動。
100.01.24	嘉義市站偵辦賴○○等人涉嫌電話詐欺案，被害人方○○遭騙 160 萬元，經以現行犯當場逮捕賴○○等 3 人，防止受害人方○○繼續受騙。
100.01.24	嘉義縣站偵辦臺灣省農會各級農會農化廠製造偽劣農藥，查獲鋅錳乃浦等偽農藥逾二萬公斤，涉嫌違反農藥管理法案。
100.01.25	加拿大皇家騎警駐香港代表黃子良 (Rico Wang) 來局參訪，就強化臺、港、澳地區犯罪情資交流事宜交換意見。
100.01.25	臺北市處偵辦醒○中學董事長顧○○等人挪用學校資金一百五十七億餘元，涉嫌侵占案。
100.01.26	自大陸追緝貪瀆案通緝犯黃○○返國歸案。
100.01.31	航業處偵辦海○國際公司詹○○自中國大陸地區進口印有 NOKIA 商標之觸控面板玻璃片，涉嫌違反商標法案。
100.02.10	自美國追緝詐欺案通緝犯林○○返國歸案。
100.02.15	臺北市處、新北市處共同偵辦上櫃普○聯合科技公司前後任負責人陳○○、徐○○涉嫌虛偽交易、財報不實，違反證券交易法案。

日 期	事 略
100.02.18	自加拿大追緝貪瀆案通緝李○○返國歸案。
100.02.23	通函各外勤處站，全面清查囤積物資、壟斷、哄抬物價線索，儘速完成蒐證，並會同有關司法、行政機關，積極查緝，加強掃蕩不法業者。
100.02.24	配合行政院「加強取締偽劣假藥及非法廣播電臺」專案，經法務部及臺灣高等法院檢察署協調全國各檢察、衛生、調查及其他司法警察機關第一波同步偵辦全國性偽劣假藥，本局搜索 81 家涉嫌銷售非法藥物、健康食品之廠商、藥房及情趣用品店，查扣各類偽禁藥品近二十餘萬顆。
100.02.24	厄瓜多檢察總長貝桑德茲 (Washington Pesantez) 來局參訪，就共同合作打擊跨國犯罪事宜交換意見。
100.02.24	雲林縣站偵辦莊○、顏○○等人製造「鬪雞牌富力康乳膏」等各類偽藥計 414 萬 5,320 粒，涉嫌違反藥事法案。
100.02.24	南投縣站偵辦雨○行公司吳○○製造含有西藥成分之偽藥販售牟利，涉嫌違反藥事法案。
100.03.01 100.03.05	張局長濟平率員赴泰國、寮國、越南等國參訪，拜會當地對等執法機構。
100.03.08	雲林縣站偵辦上櫃展○科技公司董事長林○○操縱公司股價，涉嫌違反證券交易法案。
100.03.10	針對涉嫌囤積麵粉、沙拉油等重要民生物資案件，動員轄區外勤處站配合檢察、消保等機關執行第一波全國性同步查緝作為，計執行 26 案，36 個處所。



日 期	事 略
100.03.11	北部機動站偵辦新○線公司薛○○與金○○等多家人頭公司間開立不實交易發票計 25 億 5,990 萬 485 元，涉嫌違反稅捐稽徵法及商業會計法案。
100.03.16	臺北市處偵辦陽○銀行董事長陳○○等人違法貸放資金予關係人，涉嫌違反銀行法案。
100.03.17	澎湖縣站偵辦○○警察局秘書室秘書李○○涉嫌重利案。
100.03.17	苗栗縣站偵辦紅○海公司以每投資 100 萬元 8 個月，每月可領取 8% 利息，招攬民眾投資，吸金逾 181 億元，涉嫌違反銀行法案。
100.03.18	自澳門追緝貪瀆案通緝犯宋○○返國歸案。
100.03.22	針對涉嫌囤積奶粉案件，動員轄區外勤處站配合檢察、消保等機關執行第二波全國性同步查緝作為，計執行 14 案，19 個處所。
100.03.25	行政院金融監督管理委員會證券期貨局舉辦「股權衍生性商品實務及未來趨勢」專題演講，本局同仁 8 人與會。
100.03.30	澎湖縣站偵辦陳○○從事地下匯兌，金額逾 78 億 9,800 萬元，涉嫌違反銀行法案。
100.04.06 100.04.08	王副局長福林率經濟犯罪防制處歐陽調查專員敏昌赴大陸北京參加「海峽兩岸暨香港、澳門警學研討會」第一次籌備會議。
100.04.07 100.04.08	法務部舉辦「100 年度海峽兩岸及國際司法互助實務研習會〈南部場次〉」，本局同仁 4 人與會。
100.04.07 100.04.08	配合法務部「檢肅黑槍行動方案」專案，動員外勤處站執行第二波共同肅槍行動，查獲槍支 2 把、子彈 45 顆。

日 期	事 略
100.04.08	美國加州洛杉磯郡警察局局長李貝卡 (Lee Baca) 來局參訪，就共同合作打擊跨國犯罪事宜交換意見。
100.04.12	臺北市處偵辦上櫃英○爾科技公司董事長蔡○○操縱公司股價，涉嫌違反證券交易法案。
100.04.12	美國移民海關執法局駐香港辦事處副處長簡福樂 (Louis Garthe) 來局拜會，就協請本局調查違反商標及偽造標籤案交換意見。
100.04.17 100.04.25	「第 8 屆亞裔組織犯罪及恐怖主義國際會議」在美國拉斯維加斯 Rio 飯店舉行，本局選派蔡科長文郎與會。
100.04.20	臺北市處偵辦股市作手麥○○操縱上櫃琉○公司股價，涉嫌違反證券交易法案。
100.04.22	桃園縣站偵辦上櫃錦○實業公司副董事長簡○○等人以人頭參與詢價圈購，涉嫌違反證券交易法案。
100.04.22	中部機動站及彰化縣站共同偵辦股票上市慶○富實業公司董事長許○○等人炒作該公司股票，獲利 2 億 925 萬元，涉嫌違反證券交易法案。
100.04.24 100.04.29	大陸公安部禁毒局應本局邀請來臺參訪。
100.04.25	臺灣證券交易所 100 年上半年度「監視查核實務專業訓練課程」，本局同仁 8 人與會。
100.04.27	自大陸追緝詐欺案通緝犯黃○○返國歸案。
100.04.28	召開第 120 次「經濟犯罪防制執行會報」。



日 期	事 略
100.04.29	臺灣證券交易所 100 年上半年度「監視查核實務專業訓練課程」， 本局同仁 22 人與會。
100.05.04	臺灣證券交易所 100 年上半年度「監視查核實務專業訓練課程」， 本局同仁 20 人與會。
100.05.04	德國聯邦司法部國際刑事合作處處長李格爾 (Ralf Riegel) 來局參 訪，就共同合作打擊跨國犯罪事宜交換意見。
100.05.05	臺灣證券交易所 100 年上半年度「監視查核實務專業訓練課程」， 本局同仁 9 人與會。
100.05.06	臺灣證券交易所 100 年上半年度「監視查核實務專業訓練課程」， 本局同仁 12 人與會。
100.05.09	臺南市處偵辦尚○實業公司王○○將大陸產製之床單組偽標為臺 灣製造，查獲數量逾 3,700 件，涉嫌妨害農工商罪案。
100.05.10	新竹市站偵辦聯○能源公司前董事長戴○○等人利用各種名義， 將公司現金 3 億 2,255 萬元挪為私用，涉嫌侵占案。
100.05.11 100.05.12	法務部舉辦「100 年度海峽兩岸及國際司法互助實務研習會〈北 部場次〉」，本局同仁 10 人與會。
100.05.13	行政院金融監督管理委員會證券期貨局舉辦「衍生性商品集中清 算制度 (CCD) 之國際趨勢剖析」專題演講，本局同仁 11 人與會。
100.05.19	100 年 5 月 19 日行政院陳副院長召集「起雲劑含塑化劑 DEHP 食 品安全專案」跨部會會議，本局配合行政院衛生署食品藥物管理 局追查相關原料來源及產品銷售通路，結合各縣市衛生機關執行 行政查緝廠商 485 家，配合各地檢署偵辦涉嫌不法公司 10 案，協 助查扣凍結涉案公司及人員資金 3,900 萬元。

日 期	事 略
100.05.23 100.05.27	經濟犯罪防制處舉辦「100 年財務金融中級證照〈一〉研習班」第六期，參訓同仁 67 人參加。
100.05.26	針對涉嫌囤積糯米案件，動員轄區外勤處站配合檢察、消保等機關執行第三波全國性同步查緝作為，計執行 22 案，22 個處所。
100.05.27	新北市處偵辦賓○香料化工公司陳○○將含有毒性化學物質 DINP 之塑化劑販賣給統○公司等知名食品公司，涉嫌違反食品衛生管理法案。
100.05.30	臺北市處偵辦興櫃光○科技公司董事長漢○○等人涉嫌內線交易，違反證券交易法案。
100.05.31	新北市處偵辦上櫃得○公司董事長李○○等人涉嫌虛偽交易，違反證券交易法案。
100.06.07	行政院金融監督管理委員會證券期貨局舉辦「在 IFRS 下執行專業判斷之程序」專題演講，本局同仁 5 人與會。
100.06.08	舉辦「國內證券投資顧問業者從事業務衍生經濟犯罪問題探討與防制」研討會。
100.06.08 100.06.10	福建處陳處長同德率毒品防制處相關人員 6 人應陸方邀請，赴大陸廈門、福州等地參訪交流。
100.06.10	「99 年專題研究報告彙編」編製完成，發送內外勤單位研閱。
100.06.11	自柬埔寨追緝毒品案通緝犯黃○○返國歸案。
100.06.12 100.06.21	外交部委託本局辦理「中東跨國犯罪調查研習班」。



日 期	事 略
100.06.16	臺北市處偵辦莊○○、蔡○○等人散布不實流言，意圖影響臺○半導體公司股價，涉嫌違反證券交易法案。
100.06.21 100.06.23	行政院農委會動植物防疫檢疫局舉辦之「加強動植物防疫檢疫藥品及屠宰衛生管理研討會」，本局同仁 5 人與會。
100.06.23	巴拿馬檢察總長亞優 (Jose Eduardo Ayu Prado Canales) 來局參訪，就共同合作打擊跨國犯罪事宜交換意見。
100.06.23	財團法人中華民國證券暨期貨市場發展基金會舉辦「強化洗錢防制與反恐融資實務」國際研習課程，本局同仁 21 人與會。
100.06.27 100.07.02	本局代訓「東南亞跨國犯罪調查研習班」，參加學員計 20 名，分來自越南、泰國、菲律賓、馬來西亞等 4 國執法人員。
100.06.28 100.06.29	配合法務部「檢肅黑槍行動方案」專案，動員外勤處站執行第三波共同肅槍行動，查獲槍支 4 把、子彈 47 顆。
100.06.30	召開「追緝外逃經濟罪犯協調小組」第 78 次會議。
100.07.01	「99 年經濟犯罪防制工作年報」中英文版編製完成，分送國內外相關機關、學校及本局內外勤單位參考。
100.07.10 100.07.12	宜蘭縣站偵辦連○○等 26 人跨國電話詐欺案，於 7 月 10 日派員赴桃園機場，將首批押解入境之楊○○等 15 人順利拘提，第二批連○○等 11 人則於 7 月 12 日押解入境後拘提。
100.07.12 100.07.13	財政部關稅總局舉辦之「海關邊境查緝國際研討會」，本局同仁 8 人與會。
100.07.13	臺北市處偵辦上櫃聯○行動科技公司董事長許○○掏空公司資產及操縱公司股價，涉嫌違反證券交易法等案。

日 期	事 略
100.07.13	新北市處偵辦傑○公司陳○○等人操縱上櫃捷○公司股價，涉嫌違反證券交易法案。
100.07.14	貝里斯警察暨公共安全部長辛格 (Douglas Singh) 來局參訪，就共同合作打擊跨國犯罪事宜交換意見。
100.07.19	行政院金融監督管理委員會證券期貨局舉辦「『IFRS1 首次採用』實務分享」專題演講，本局同仁 9 人與會。
100.07.19	南投縣站偵辦股市炒手陳○○等人操縱上櫃新○科公司股價，涉嫌違反證券交易法案。
100.07.20	高雄市處偵辦廖○○、涂○○等涉嫌電話恐嚇詐欺案。
100.07.28	泰國司法部特別調查署北部行動中心主任查猜 (Chatchai) 等 3 人來局拜會，就追緝外逃、偵辦經濟犯罪及電話詐欺等合作事宜交換意見。
100.07.28	高雄市處偵辦「哥○」、「豹○」電話詐欺集團，逮捕主嫌及車手二十餘人，詐騙金額逾 2,000 萬元，涉嫌詐欺案。
100.07.29	臺北市處偵辦上櫃南○公司實際負責人陳○○等人掏空公司資產及操縱公司股價，涉嫌違反證券交易法案。
100.08.02	臺北市處偵辦臺北市康○診所醫師李○○長期以病人名義，開立管制藥品囤積出售牟利，查扣第 3 級管制藥品「美得眠」300 顆、第 4 級管制藥品「使蒂諾斯」7,000 顆，涉嫌違反藥事法案。
100.08.02	臺北市處偵辦廣○電腦公司董事長秘書徐○○夫婦，冒充董事長名義向公司詐領交際費，涉嫌詐欺案。
100.08.03 100.08.12	王副局長福林率廉政處、毒品防制處、洗錢防制處及經濟犯罪防制處等單位人員 9 人，赴大陸北京、上海、福建、廣東等地公安及檢察機關參訪交流。



日期	事 略
100.08.04	嘉義市站偵辦香港美○珠寶商行販售含金量成分未達標示之 14K、18K 金飾物，查獲含金量不足之 K 金飾品 155 件，不法獲利 549 萬 7,688 元，涉嫌詐欺案。
100.08.10	新竹市站偵辦鼎○集團秦○○違法吸金逾 20 億元，涉嫌違反銀行法案。
100.08.11	臺北市處偵辦新○紀資通公司業務經理陳○○利用「專案採購」電腦相關設備機會循環詐欺，涉嫌詐欺案。
100.08.16	北部機動站偵辦上櫃茂○公司外部專家李○○等人涉嫌內線交易，違反證券交易法案。
100.08.16	高雄市處偵辦宏○醫療器材公司擅自製造醫療用器材，查獲止血棉 130 萬顆，涉嫌違反藥事法案。
100.08.17	行政院金融監督管理委員會證券期貨局舉辦「國際會計準則第 17 號租賃」專題演講，本局同仁 7 人與會。
100.08.21	北部機動站偵辦鄭○○、劉○○及陳○○、吳○○二對夫妻，藉不實之育幼院、教養院名義，向廟宇申領善心人士捐贈之白米或供品再低價轉賣，涉嫌詐欺案。
100.08.22	美國國稅局駐香港辦事處副代表伍英麟 (Edward Ng) 來局拜會，就協緝本局冊列外逃罪犯交換意見。
100.08.25 100.08.30	邀請大陸公安部海關總署緝私局處長王巍等一行 6 人來臺參訪及研商個案偵查作為。
100.08.29	臺灣證券交易所舉辦 100 年下半年度「監視查核實務專業訓練課程」，本局同仁 9 人與會。

日 期	事 略
100.08.30	美國移民海關執法局駐香港辦事處幹員楊海豐 (Kendrick Yeung) 來局拜會，就協緝本局冊列外逃罪犯交換意見。
100.08.31	南部機動站偵辦上櫃美○生電公司董事長鄭○○等人涉嫌虛偽交易、財報不實，違反證券交易法等案。
100.08.31	臺灣證券交易所舉辦 100 年下半年度「監視查核實務專業訓練課程」，本局同仁 13 人與會。
100.09.01 100.09.02	配合法務部「檢肅黑槍行動方案」專案，動員外勤處站執行第四波共同肅槍行動，查獲槍支 6 把、子彈 113 顆。
100.09.02	臺灣證券交易所舉辦 100 年下半年度「監視查核實務專業訓練課程」，本局同仁 15 人與會。
100.09.04 100.09.10	法務部曾部長勇夫及本局王副局長等人赴英國劍橋大學參加「第 29 屆英國劍橋國際經濟犯罪研討會」(The 29th Cambridge International Symposium on Economic Crime)。
100.09.06 100.09.09	航業處高雄站會同高雄地檢署、警政署保三總隊第二大隊及士林憲兵隊等單位共同偵辦英○貿易開發公司王○○私運進口藥品，查扣「硝基 喃」、「氯黴素」及「乙型受體素」（俗稱瘦肉精）等禁藥 3,995 公斤，涉嫌違反藥事法及動物用藥品管理法案。
100.09.08 100.09.09	中華民國菸業協會舉辦「第五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。
100.09.08	臺灣證券交易所 100 年下半年度「監視查核實務專業訓練課程」，本局同仁 6 人與會。
100.09.09	臺灣證券交易所 100 年下半年度「監視查核實務專業訓練課程」，本局同仁 14 人與會。



日 期	事 略
100.09.15 100.09.16	財團法人臺灣金融研訓院舉辦之「信用卡業務及法務研習會」， 本局同仁 2 人與會。
100.09.16	北部機動站偵辦上市昇○科技公司董事長李○○等人操縱公司股 價，涉嫌違反證券交易法案。
100.09.19 100.09.23	經濟犯罪防制處舉辦「100 年財務金融中級證照〈二〉研習班」 第六期，參訓同仁 59 人。
100.09.21	屏東縣站偵辦蘇○○持有貝瑞塔手槍 1 把、彈夾 2 個、子彈 10 顆、 改造 9MM 子彈 1 顆，涉嫌違反槍砲彈藥刀械管制條例案。
100.09.21 100.09.23	行政院金融監督管理委員會舉辦之「防制保險犯罪研討會」，本 局同仁 10 人與會
100.09.21	巴拿馬國家警察副總監賽拉辛 (Eduardo Enrique Serracín J.) 等 3 人 來局參訪，就合作打擊跨國犯罪事宜交換意見。
100.09.22	自大陸追緝詐欺案通緝犯劉○○返國歸案。
100.09.22	行政院「加強取締偽劣假藥及非法廣播電臺」專案會議指示辦理 本年度第二波偽劣假藥同步偵辦，本局同步搜索涉嫌銷售非法藥 物、偽劣壯陽藥的廠商、藥房及情趣商店達 87 處，查扣各類偽禁 藥品近 47 萬顆。
100.09.22 100.09.23	財團法人臺灣金融研訓院舉辦之「信用卡業務及法務研習會」， 本局同仁 3 人與會。
100.09.27	美國秘勤局駐香港辦事處副處長柯偉克 (Paul Quick) 來局拜會， 就偽造美鈔情資交換、案件調查等議題交換意見。

日 期	事 略
100.09.27	臺南市處偵辦日○公司製造偽劣農藥，查獲「萬果生」等偽農藥逾 2,300 公斤，涉嫌違反農藥管理法案。
100.09.27	南部機動站偵辦股票興櫃交易之儀○公司董事長莊○○等人涉嫌虛偽交易、美化帳面，違反證券交易法案。
100.09.27 100.09.28	針對不法業者私製偽劣農藥販售，動員轄區外勤處站執行全國性同步查緝作為，查扣「剋百零」、「萬果生」等偽劣農藥原體及成品 4,652.6 公斤。
100.09.28	臺中市處偵辦黃○○未經授權，擅自將流行音樂單曲置於相簿部落格，供不特定網友免費點選試聽，侵權金額計 7,482 萬 2,287 元，涉嫌違反著作權法案。
100.09.29	臺北市處偵辦上櫃捷○通訊公司前後任實際負責人張○、許○○等人掏空公司資產及操縱公司股價，涉嫌違反證券交易法等案。
100.09.30	行政院金融監督管理委員會證券期貨局舉辦「GDR/ECB 發行實務」專題演講，本局同仁 2 人與會。
100.10.12 100.10.17	邀請大陸公安部經濟犯罪偵查局副局長高峰等 10 人來臺參訪及研商兩岸經濟犯罪合作偵查作為。
100.10.13	新竹縣站會同高雄市處、桃園縣站、花蓮縣站、東部機動站及新竹市站等單位，偵辦蘇○○等銷售印尼普○國際能源基金，吸金逾 1 億元，涉嫌違反銀行法案。
100.10.15	航業處偵辦銓○貿易公司吳○○非法自中國大陸輸入農藥 6,000 公斤，涉嫌違反農藥管理法案。
100.10.17 100.10.25	張局長濟平率員赴美國芝加哥參加「第 118 屆國際警情首長年會」(The 118th International Association of Chiefs of Police)。



日 期	事 略
100.10.19 100.10.22	王副局長福林率本局相關業務同仁 5 人赴香港參加「第六屆海峽兩岸暨香港、澳門警學研討會」。
100.10.19	臺北市處偵辦上市嘉○水泥公司董事長特助林○○、吳○○ 2 人涉嫌內線交易，違反證券交易法案。
100.10.21	帛琉共和國檢察總長阮絲婷 (Ernestine Rengill) 來局參訪，就本局業務執行現況及國際合作交換意見。
100.10.24	新北市處偵辦臺灣新○力公司以研發磁能動力技術，可供電動機車永久免充電、免加油為由招攬民眾投資，涉嫌詐欺等罪案。
100.10.25	基隆市站偵辦桃園縣民黃○○自製含西藥成分的「水仙膏」對外販售，涉嫌違反藥事法案。
100.10.28	臺北市處偵辦陶○○等人操縱上市碩○科技公司股價，涉嫌違反證券交易法案。
100.11.01	臺中市處偵辦上市立○電子公司董事長吳○○等人操縱公司股價，涉嫌違反證券交易法案。
100.11.03	北部機動站會同臺北市處、新北市處及南部機動站等單位，偵辦鄭○○等 12 人以隨機撥號方式與男性受話人建立關係，佯裝愛意論及婚嫁後，再藉理由請求提供金錢援助，涉嫌詐欺案。
100.11.04	新北市處偵辦上市科○公司董事長張○○等人涉嫌虛偽交易、財報不實，違反證券交易法等案。
100.11.09 100.11.10	配合法務部「檢肅黑槍行動方案」專案，動員外勤處站執行第五波共同肅槍行動，查獲槍支 5 把、子彈 15 顆。

日 期	事 略
100.11.11	財政部舉辦「100 年度私劣菸酒查緝會報」，本局同仁 1 人與會。
100.11.14 100.11.18	法務部舉辦「100 年度財務金融專業課程高階班」，本局同仁 10 人參加。
100.11.14	雲林縣站偵辦政○製藥公司將待銷毀之藥品「樂滿妥」針劑重新摻混新品後出貨，查扣 16 萬 2,223 劑，涉嫌違反藥事法案。
100.11.15	行政院金融監督管理委員會證券期貨局舉辦「國際會計準則第 16 號不動產、廠房及設備」專題演講，本局同仁 6 人與會。
100.11.23	北部機動站偵辦上市秋○創新公司廠長洪○○等人掏空公司資產，涉嫌違反證券交易法等案。
100.11.24	召開第 121 次「經濟犯罪防制執行會報」。
100.11.29	臺北市處偵辦上櫃眾○公司前後任負責人張○、許○○等人操縱公司股價，涉嫌違反證券交易法案。
100.12.04 100.12.09	毒品防制處蘇副處長中山率相關業務同仁共 6 人，由大陸公安部禁毒局及港澳臺辦公室安排，前往大陸參訪交流。
100.12.05	南部機動站偵辦泰○公司負責人林○○等人非法收購上櫃華○電子公司股票，涉嫌違反證券交易法案。
100.12.05 100.12.07	財政部關稅總局舉辦「100 年臺美反走私情資交流研討會」，本局同仁 4 人與會。
100.12.06	遵照行政院「穩定物價小組」暨法務部指示擔任「舉報商品囤積單一窗口」，建置免付費專線 0800-007-007 作為對外受理檢舉電話。



日期	事 略
100.12.06	臺北市處偵辦威○公司負責人林○○等人買賣上市川○公司股票涉嫌內線交易，違反證券交易法案。
100.12.07	美國聯邦調查局國際事務處亞洲組組長 Lamont Siller 來局參訪，就國際合作事宜交換意見。
100.12.08	策動貪瀆案通緝犯劉○○自巴拿馬返國投案。
100.12.08	行政院金融監督管理委員會證券期貨局舉辦「公務機關應如何因應新修正個資法」專題演講，本局同仁 11 人與會。
100.12.09	美國移民海關執法局駐香港處長金泰東 (Tatum King) 偕同美國海關邊境保護局駐香港處長白羅伯 (Rob White) 來局參訪，就國際合作事宜交換意見。
100.12.09	臺中市處偵辦上櫃久○資訊網路公司前董事長徐○○等人操縱公司股價，涉嫌違反證券交易法案。
100.12.15	召開第 79 次「追緝外逃經濟罪犯協調小組」會議。
100.12.19	高雄市調查處偵辦得○智投資開發公司負責人翁○○等人，以參加互助會獲取固定報酬方式向民眾吸金逾 38 億元，涉嫌違反銀行法案。
100.12.16	舉辦「不法集團介入財務艱困公司衍生犯罪問題探討」研討會。

Chronology of Major Events of 2011

Date	Summary of Facts
January 06, 2011	Kaohsiung City Division investigated Yi X Company for repackaging and relabeling industrial purpose gloves as medical gloves. Over 2,000 boxes were confiscated and the company is suspected of offenses Against Agriculture, Industry, and Commerce.
January 10, 2011	The head of the Asian-Pacific risk management of VISA, Michael Smith visited MJIB and exchange information on the intelligence and experience on the model of credit card crimes.
January 11, 2011	The southern field office investigated Chien XX of Wei X Corporation for fake drugs. A total of 819,000 cc and 281,700 grams of fake agro-pesticide and equipments were found, which is suspected of violation of Agro-pesticide Management Act.
January 12, 2011	Chiayi City Station investigated Yu X Store for labeling fake eyelashes that were made in China as made in Taiwan or Korea. Over 1 million pairs were confiscated and this is suspected of offenses Against Agriculture, Industry, and Commerce.
January 12, 2011	Taichung City investigated Su XX of Fu X Yuan Company for selling mislabeled fake drugs without permission. 16,229 bottles of fake drugs were confiscated and this is suspected of violation of Pharmaceutical Act.
January 17, 2011	Eastern field office investigated Ging XX of Lien X Farm for selling pigs without SPF certification and pork with falsely fabricated label of "Specific Pathogen-free Farm", which is suspected of offenses Against Agriculture, Industry, and Commerce.



Date	Summary of Facts
January 18, 2011	Persuaded fugitive, Chen XX, who is in violation of the Tax Collection Act to return to Taiwan from Mainland China to surrender.
January 18, 2011	Hsinchu County Station investigated the Chairman of Han X Company, Tang XX for emptying the company by buying low and selling high for \$3.6 million USD (over \$110 million NTD) and is suspected of embezzlement.
January 19, 2011	Eastern field office investigated Yeh XX and others from Chu X Company for raising over \$3.9 billion under the form of “mutual savings and credit association”, which is suspected of violating Banking Act.
January 19, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held a presentation on “The Impact of the New Personal Information Protection Act on Securities Industry and Corresponding Strategy”. Nine people from MJIB attended the presentation.
January 20, 2011	Taoyuan County Station investigated Hsu Fan XX and others from Tai X Car Rental for falsifying the number of trips made by the rehabilitation bus or pretending to be the customers who made the appointments in order to defraud subsidies from Taoyuan County Government, which is a case of suspected fraud.
January 20, 2011	The Economic Crime Prevention Division proactively planned a synchronized investigation of 31 companies suspected of illegal securities investment consultant company and underground futures throughout the country.

Date	Summary of Facts
January 20, 2011 January 21, 2011	Coordinating with Ministry of Justice's "Action Plan for Crackdown on Illegal Weapons", the field offices were mobilized for the first wave of the crackdown operation.
January 24, 2011	Chiayi City Station investigated Lai XX and other for suspected telephone fraud. The victim, Fang XX, was defrauded of \$1.6 million. Lai XX and 2 others were caught in action and the victim, Fang XX was saved from being further victimized.
January 24, 2011	Chiayi County Station investigated agro-chemical plants from various levels farmers' associations from Taiwan Provincial Farmers' Association for producing fake agro-pesticides and over 20,000 kilos of Mancozeb were found, which is suspected of violating Agro-pesticides Management Act.
January 25, 2011	Rico Wang, Hong Kong representative of Royal Canadian Mounted Police, visited MJIB and exchanged views concerning the reinforcement of crime information exchange among Taiwan, Hong Kong and Macau.
January 25, 2011	Taipei City Division investigated Gu XX, Chairman and others from Hsin X Senior High School for embezzling over \$15.7 billion in school fund, which are suspected in embezzling.
January 26, 2011	Tracked down the fugitive, Huang XX in Mainland China and returned him to Taiwan.
January 31, 2011	Martime Field Division investigated Chan XX of Hai X International Co. for importing glass touch panels with the trademark of Nokia from Mainland China, which is suspected of violating Trademark Act.



Date	Summary of Facts
February 10, 2011	Apprehended the fugitive, Lin XX from the U.S. and returned him to Taiwan.
February 15, 2011	Taipei City and New Taipei City Divisions jointly investigated Chen XX and Hsu XX, representatives of Pu X United Technology, which is listed on the Gre Tai Securities Market for fraudulent transactions and financial reports, which are suspected of violating Securities and Exchange Act.
February 18, 2011	Apprehended the fugitive, Li XX from Canada and returned him to Taiwan.
February 23, 2011	Sent letters informing all field offices to conduct comprehensive crackdown on hoarding goods and materials, monopoly, unreasonably raising price, collect evidence swiftly and coordinate with related judicial and executive agencies to reinforce the investigation and crackdown of illegal businesses.
February 24, 2011	In accordance with the project on “Reinforcing Crackdowns on Fake Drugs and Illegal Radio Stations” by Executive Yuan, Ministry of Justice worked with Taiwan High Public Prosecutors Office on the coordination with the prosecutorial, health, investigation and other judicial police agencies on the first wave of synchronized nation wide investigation on fake drugs. MJIB searched 81 companies, pharmacies and sexually-oriented stores suspected of selling illegal drugs and health foods. Nearly 200,000 pills were confiscated.
February 24, 2011	Ecuador’s Prosecutor General, Washington Pesantez, visited MJIB and exchanged views concerning mutually combating international crimes.

Date	Summary of Facts
February 24, 2011	Yunlin County Station investigated Chuan X, Yan XX and others for producing manufacturing fake drugs including “Dou X Fu Li Kang Cream”. A total of 4,145,320 pills were found, which is suspected of violating Pharmaceutical Act.
February 24, 2011	Nantou County Station investigated Wu XX of Yu X Company for manufacturing fake drugs with medical ingredients, which is suspected of violating Pharmaceutical Act.
March 01, 2011 March 05, 2011	The Director of MJIB, Chi-Ping Chang led a delegation to Thailand, Laos and Vietnam and visited the local law enforcement agencies.
March 08, 2011	Yunlin County Station investigated Lin XX, Chairman of Chan X Technology listed on Gre Tai Securities Market for manipulating company stock price, which is suspected of violating Securities and Exchange Act.
March 10, 2011	Field offices were mobilized to coordinate with prosecutorial and consumer protection agencies on the first wave of synchronized nation wide crackdown targeting the hoarding of crucial commodity goods such as flour and cooking oil. 26 cases were executed in 36 locations.
March 11, 2011	The northern field office investigated Hsueh XX and Jin XX of Hsin X Hsien Company for the issuance of false uniform invoice by nominal companies totaling \$2,559,900,485 and suspected of violating Tax Collection Act and Commercial Accounting Act.
March 16, 2011	Taipei City Division investigated Chen XX, Chairman and others from Yang X Bank for illegal lending to related persons, which is suspected of violating Banking Act.



Date	Summary of Facts
March 17, 2011	Penghu County Station investigated Li XX, Secretary of the Secretariat Office in XX Police Station, a suspect of usury.
March 17, 2011	Miaoli County Station investigated Hung X Hai Company for soliciting investments from individuals with the scheme of 8% interest for investing \$1 million for 8 months. The company collected over \$18.1 billion, which is suspected of violating Banking Act.
March 18, 2011	Apprehended the fugitive, Soong XX in Macau and returned him to Taiwan.
March 22, 2011	Field offices were mobilized to coordinate with prosecutorial and consumer protection agencies for the second wave of synchronized nation wide crackdown targeting the hoarding of baby formula. 14 cases were executed in 19 locations.
March 25, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held a presentation on “The Practice of Equity Derivative Products and Future Trends”. 8 staff from MJIB attended the presentation.
March 30, 2011	Penghu County Station investigated Chen XX for engaging in underground wiring of over \$7,898,000,000, which is suspected of violating Banking Act.
April 06, 2011 April 08, 2011	Deputy Director of MJIB, Fu-Lin Wang and Investigative Coordinator of Economic Crime Prevention Division, Ming-Chang Ou-Yang attended the first preparation meeting for the “Symposium on Police Studies for Cross Strait, Hong Kong and Macau” in Beijing, China.

Date	Summary of Facts
April 07, 2011 April 08, 2011	Ministry of Justice held the “2011 Cross-Strait and International Judicial Assistance Seminar (for the southern region)”. 4 staff from MJIB attended the meeting.
April 07, 2011 April 08, 2011	Coordinated with Ministry of Justice’s “Action Plan for Crackdown on Illegal Weapons” and field offices were mobilized to execute the second wave of crackdown on illegal weapons. 2 guns and 45 bullets were found.
April 08, 2011	Sheriff Lee Baca of Los Angeles County, California, US visited MJIB and exchanged views on cooperation on combating international crimes.
April 12, 2011	Taipei City Division investigated Tsai XX, Chairman of Ying X Er Technology, which is listed on Gre Tai Securities Market for manipulating company stock price, which is suspected of violating Securities and Exchange Act.
April 12, 2011	Deputy Director Louis Garthe of US Customs Enforcement Hong Kong Office visited MJIB and exchanged views on seeking assistance from MJIB in investigating cases of trademark violation and counterfeit labels.
April 17, 2011 April 25, 2011	“The 8th International Conference on Asian Organized Crime and Terrorism” was held in the Rio Hotel in Las Vegas, US. Section Chief, Wen-Lang Tsai was sent by MJIB to attend the conference.
April 20, 2011	Taipei City Division investigated stock trader Mai XX for manipulating the stock price of Liu X Company, which is listed on Gre Tai Securities Market and is suspected of violating Securities and Exchange Act.



Date	Summary of Facts
April 22, 2011	Taoyuan County Station investigated Chien XX, Vice Chairman and others from Jin X Company, which is listed on Gre Tai Securities Market for using nominal persons during book building and are suspected of violating Securities and Exchange Act.
April 22, 2011	Central field office and Changhua County Station jointly investigated Hsu XX, Chairman and others from the listed Chin X Fu Company for stock speculation with illegal proceeds of \$209,250,000 and are suspected of violating Securities and Exchange Act.
April 24, 2011 April 29, 2011	The Ministry of Public Security of Mainland China was invited by MJIB for a visit to Taiwan.
April 25, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the first half of 2011. 8 staff from MJIB attended the training.
April 27, 2011	The fugitive wanted for fraud, Huang XX, was apprehended in Mainland China and returned Taiwan.
April 28, 2011	Held the 120th “Inter-Agency Meetings on the Implementation of Economic Crime Prevention”.
April 29, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the first half of 2011. 22 staff from MJIB attended the training.
May 04, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the first half of 2011. 20 staff from MJIB attended the training.

Date	Summary of Facts
May 04, 2011	Head of the International Criminal Law Cooperation of German Federal Ministry of Justice, Ralf Riegel visited MJIB and exchanged views on cooperation of combating international crimes.
May 05, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the first half of 2011. 9 staff from MJIB attended the training.
May 06, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the first half of 2011. 12 staff from MJIB attended the training.
May 09, 2011	Tainan City Division investigated Wang XX from Shan X Company for counterfeiting made in Taiwan labels for bed covers that are made in China. Over 3,700 were confiscated and this is suspected offenses Against Agriculture, Industry, and Commerce.
May 10, 2011	Hsinchu City Station investigated Dai XX, former Chairman and others from Lien X Energy Company for embezzling \$322,550,000 in cash from the company under various causes and is suspected of embezzling.
May 11, 2011 May 12, 2011	The Ministry of Justice held “2011 Cross-Strait and International Judicial Assistance Seminar (for northern region)”. 10 staff from MJIB attended the seminar.
May 13, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held a presentation on “Analysis on the International Trend of Cash Concentration and Disbursement (CCD) for Derivative Products”. 11 staff from MJIB attended the presentation.



Date	Summary of Facts
May 19, 2011	On May 19, 2011, Vice Premier Chen of the Executive Yuan held a cross-departmental meeting on “Food Safety Project on Plasticizer (DEHP) in Clouding Agent”. MJIB coordinate with Food and Drug Administration of Department of Health, Executive Yuan and tracked down the source of raw materials and sales channels. Health organizations from counties and cities combined forces with MJIB and investigated 485 companies, prosecuted 10 cases of illegal companies with local prosecutor’s offices and helped confiscated and froze company and personal capital of \$39,000,000 that are involved.
May 23, 2011 May 27, 2011	Economic Crime Prevention Division held the 6th “2011 Professional Financial Course – Mid Level Certificate (I)” with 67 participants.
May 26, 2011	Field offices were mobilized to coordinate with prosecutorial and consumer protection agencies on the third wave of synchronized nation wide crackdown targeting the hoarding of sweet rice. 22 cases were executed in 22 locations.
May 27, 2011	New Taipei City Division investigated Chen XX of Bin X Hsian Fragrance Chemical Company for selling toxic chemical substance, DINP, which is a plasticizer, to Tung X Company and other well-known food companies, which is suspected of violating the Act Governing Food Sanitation.
May 30, 2011	Taipei City Division investigated Han XX, Chairman and others from Guang X Technology, which is listed on Gre Tai Securities Market for insider trading and violating Securities and Exchange Act.

Date	Summary of Facts
May 31, 2011	New Taipei City Division investigated Li XX, Chairman and others from De X Company, which is listed on Gre Tai Securities Market for suspected false transaction and violating Securities and Exchange Act.
June 07, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held a presentation on “Procedure for Conducting Professional Judgment under IFRS”. 5 people from MJIB attended the presentation.
June 08, 2011	Conducted symposium on “Exploration and Prevention of Crimes Derived from Businesses Conducted by Domestic Securities Investment Consultants”.
June 08, 2011 June 10, 2011	Director of Fujian Division, Tung-De Chen led a delegation of 6 from Drug Control Division on an invitation to visit Xiamen and Fuzhou, China for exchange.
June 10, 2011	“2010 Compilation of Special Reports” was completed and sent to various agencies and field offices.
June 11, 2011	The fugitive wanted for drug crimes, Huang XX, was apprehended in Cambodia and returned to Taiwan.
June 12, 2011 June 21, 2011	Ministry of Foreign Affairs commissioned MJIB to conduct “Training Class for Transnational Crime Investigation in the Middle East”.
June 16, 2011	Taipei City Division investigated Chuan XX and Tsai XX for spreading rumors with the intent to influence the stock price of Tai X Semiconductor, and are suspected of violating Securities and Exchange Act.



Date	Summary of Facts
June 21, 2011 June 23, 2011	Bureau of Animal and Plant Health Inspection and Quarantine of Council of Agriculture, Executive Yuan held “The Symposium on Reinforcing Drugs for Animal and Plant Quarantine and Inspection, and Health Management for Animal Slaughter”. 5 people from MJIB attended the symposium.
June 23, 2011	Panama Attorney General Jose Eduardo Ayu Prado Canales visited MJIB and exchanged views on cooperation on international crime fighting.
June 23, 2011	Securities and Futures Investment Development Foundation held an international seminar on “Reinforcing Money Laundering Prevention and Anti-Terrorism Financing Practice”. 21 people from MJIB attended the seminar.
June 27, 2011 July 02, 2011	MJIB conducted “Training Class of Transnational Crime Investigations in Southeast Asia” with a total of 20 participants and law enforcement personnel from Vietnam, Thailand, the Philippines and Malaysia.
June 28, 2011 June 29, 2011	Coordinating with Ministry of Justice’s “Action Plan for Crackdown on Illegal Weapons”, the field offices were mobilized for the third wave of the crackdown operation and found 4 guns and 47 bullets.
June 30, 2011	Held the 78th “Economic Crime Fugitive Apprehension Coordination Team” meeting.
July 01, 2011	The Chinese and English versions of “Prevention and Investigation of Economic Crime Yearbook, 2010” was completed and sent to domestic and international organizations, schools and all divisions and field offices in MJIB for reference.

Date	Summary of Facts
July 10, 2011 July 12, 2011	Yilan County Station investigated Lien XX and 25 others for transnational telephone fraud. On July 10, staff was sent to Taoyuan Airport to arrest the first group of detainees that entered the country, including Yang XX. The second group, including Lien XX, was arrested after they entered the country on July 12.
July 12, 2011 July 13, 2011	Directorate General of Customs, Ministry of Finance held “International Symposium on Customs and Borders Patrol”. 8 staff from MJIB attended the symposium.
July 13, 2011	Taipei City Division investigated Hsu XX, Chairman of Lien X Mobile Technology listed on Gre Tai Securities Market for emptying company asset and manipulating company stock price and is suspected of violating Securities Exchange Act.
July 13, 2011	New Taipei City Division investigated Chen XX and others of Jie X Company, which is listed on Gre Tai Securities Market for manipulating the company stock price and are suspected of violating Securities and Exchange Act.
July 14, 2011	Belise Minister of Police and Public Safety, Douglas Singh visited MJIB and exchanged views on cooperation on international crime fighting.
July 19, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held a presentation on “Experience Sharing on the Initial Application of IFRS1”. 9 people from MJIB attended the presentation.



Date	Summary of Facts
July 19, 2011	Nantou County Station investigated stock trader, Chen XX and others for manipulating the stock price of Hsin X Ke Company, which is listed on Gre Tai Securities Market and are suspected of violating Securities and Exchange Act.
July 20, 2011	Kaohsiung City Division investigated Liao XX and Tu XX who are suspected of telephone fraud and threats.
July 28, 2011	Chatchai, Director of the Northern Center of Special Investigation Bureau from the Thai Ministry of Justice led two others on a visit to MJIB and exchanged views on the cooperation of fugitive apprehension, economic crime investigation and telephone.
July 28, 2011	Kaohsiung City Division investigated “Ge X” and “Bau X” telephone fraud and threat groups and arrested the main suspects and over 20 accomplices with illegal proceeds of over \$20 million. This is suspected case of fraud.
July 29, 2011	Taipei City Division investigated Chen XX, actual representative of Nan X Company, which is listed on Gre Tai Securities Market and others for emptying company assets and manipulating company stock price. This is a suspected violation of Securities and Exchange Act.
August 02, 2011	Taipei City Division investigated Dr. Li from Kang X Clinic who prescribed drugs under patients’ names, hoarded them and sold them for personal profit. 300 tablets of “Modipanol” which is a third level controlled drug and 7,000 tablets of “Stilnox”, a fourth level controlled drug. This is a suspected violation of Pharmaceutical Act.

Date	Summary of Facts
August 02, 2011	Taipei City Division investigated Hsu XX, secretary of the Chairman of Guan X Computer Company and her spouse for posing as the Chairman to defraud entertainment expenses and is suspected of Fraud.
August 03, 2011 August 12, 2011	Deputy Director Fu-Lin Wang led 9 staff from Anti-Corruption Division, Drug Control Division, Money Laundering Prevention Division and Economic Crime Prevention Division on a visit to the public security and prosecutorial offices in Beijing, Shanghai, Fujian and Guandong in Mainland China.
August 04, 2011	Chiayi City Station investigated the Hong Kong jeweler, Mei X Jewelry Store for selling 14 and 18 karat gold jewelries with insufficient gold content. 155 pieces of gold jewelries were found with insufficient gold content with \$5,497,688 in illegal proceeds. This is a case of suspected fraud.
August 10, 2011	Hsinchu City Station investigated Chin XX of Din X Group for illegal fundraising of over \$2 billion, which is suspected of violating Banking Act.
August 11, 2011	Taipei City Division investigated Chen XX, Sales Manager of Hsin X Ju Information Technology for using “Special Procurement” on computer related equipments for circulation fraud. This is a suspected case of fraud.
August 16, 2011	Northern field office investigated Li XX, external expert and others from Mau X Company, which is listed on Gre Tai Securities Market for insider trading and violating Securities and Exchange Act.



Date	Summary of Facts
August 16, 2011	Kaohsiung City Division investigated Hung X Medical Equipment fro manufacturing medical equipment without authorization. 1.3 million Styptic pads were found. This is a suspected violation of Pharmaceutical Act.
August 17, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held a presentation on “IAS 17 – Rental”. 7 people from MJIB attended the presentation.
August 21, 2011	Northern field office investigated two couples, Cheng XX, Liu XX, Chen XX and Wu XX for obtaining donated rice or supplies for charity purposes from temples under the names of false orphanage and correctional facilities. They then sold the rice and supplies at low prices. This is a suspected case of fraud.
August 22, 2011	Deputy representative of U.S. Internal Revenue Service Hong Kong Office, Edward Ng, visited MJIB and exchanged views on assisting MJIB with listing fugitives abroad.
August 25, 2011 August 30, 2011	Director of Wang Wei, Director of Customs Division against Smuggling, Ministry of Public Security and 5 others on a visit to Taiwan to discuss case investigation.
August 29, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the second half of 2011. 9 people from MJIB attended the training.
August 30, 2011	Kendrick Yeung, the agent from U.S. Immigration and Customs Enforcement Hong Kong Office visited MJIB and exchanged views on assisting MJIB with listing fugitives abroad.

Date	Summary of Facts
August 31, 2011	Southern field office investigated Cheng XX, Chairman and others from Mei X Shen Electricity Company, which listed on Gre Tai Securities Market for false transaction and financial reports in violation of Securities Exchange Act.
August 31, 2011	Taiwan Stock Exchange held “Professional Training Course on Monitoring and Auditing Practices” for the second half of 2011. 13 staff from MJIB attended the training.
September 01, 2011 September 02, 2011	Coordinating with Ministry of Justice’s “Action Plan for Crackdown on Illegal Weapons”, the field offices were mobilized for the fourth wave of the crackdown operation and found 6 guns and 113 bullets.
September 02, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the second half of 2011. 15 staff from MJIB attended the training.
September 04, 2011 September 10, 2011	Minister of Justice, Yung-Fu Tseng, Deputy Director Wang of MJIB and others headed to Cambridge, England for “The 29th Cambridge International Symposium on Economic Crime”
September 06, 2011 September 09, 2011	Martime Field Division Kaohsiung Station worked with Kaohsiung District Prosecutor’s Office, second squad of the Special Police Third Headquarter and Shihlin Military Police on a joint investigation on Wang XX of Ying X Trade Company for smuggling imported drugs. 3,995 kilos of nitrofurans”, “chloramphenicol” and “ β -agonists” were confiscated. This is suspected of violating Pharmaceutical Act and Veterinary Drugs Control Act.



Date	Summary of Facts
September 08, 2011 September 09, 2011	The Tobacco Institute of Republic of China held “The 5th Symposium on Tobacco Smuggling and Current Market in Taiwan”. 1 staff from MJIB attended the symposium.
September 08, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the second half of 2011. 6 staff from MJIB attended the training.
September 09, 2011	Taiwan Stock Exchange held the “Professional Training Course on Monitoring and Auditing Practices” for the second half of 2011. 14 staff from MJIB attended the training.
September 15, 2011 September 16, 2011	Taiwan Academy of Banking and Finances held “Credit Business and Legality Seminar”. 2 people from MJIB attended.
September 16, 2011	Northern field office investigated Li XX, Chairman of the listed Shen X Technology for manipulating company stock price and suspected of violating Securities and Exchange Act.
September 19, 2011 September 23, 2011	Economic Crime Prevention Division held the 6th “2011 Professional Financial Course – Mid Level Certificate (II)” with 69 participants.
September 21, 2011	Pingtung County Station investigated Su XX, who held 1 Beretta, 2 cartridges, 10 bullets, and 1 modified 9 mm bullet, which is suspected of violating Firearm, Ammunition and Instruments Control Act.
September 21, 2011 September 23, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held “Symposium on Insurance Crime Prevention”. 10 staff from MJIB attended the symposium.

Date	Summary of Facts
September 21, 2011	Deputy Director of Panama National Police, Eduardo Enrique Serracín J. and 2 others visited MJIB and exchanged views on international crime fighting.
September 22, 2011	Apprehended fraud fugitive, Liu XX in Mainland and returned him to Taiwan.
September 22, 2011	In accordance with “Reinforced Crackdown on False Drugs and Illegal Radio Stations Project” of Executive Yuan for the second wave of crack down on false drugs, MJIB conducted a synchronized search on 87 companies, pharmacies, and sexually oriented stores selling illegal drugs and fake aphrodisiac with nearly 470,000 pills of various fake drugs confiscated.
September 22, 2011 September 23, 2011	Taiwan Academy of Banking and Finances held “Credit Business and Legality Seminar”. 3 staff from MJIB attended the seminar.
September 27, 2011	Deputy Director of U.S. Secret Service Hong Kong Office, Paul Quick visited MJIB and exchanged views on information exchange for counterfeit U.S. currency and case investigation.
September 27, 2011	Tainan City Division investigated Ri X Company for manufacturing fake agro-pesticides and found over 2,300 kilos of fake agro-pesticides including “Wan Guo Shen” and is suspected of violating Agro-pesticide Management Act.
September 27, 2011	Southern field office investigated Chuan XX, Chairman of Yi X Company, which is listed on Gre Tai Securities Market and others for false transaction, false bookkeeping and violating Securities and Exchange Act.



Date	Summary of Facts
September 27, 2011 September 28, 2011	Field offices outside the jurisdictions were mobilized for a national wide crackdown targeting illegal fake drug manufacturers and sellers. 4,652.6 kilos of fake technical agro-pesticides and finished products including “Ke Bai Ling” and “Wan Guo Shen” were confiscated.
September 28, 2011	Taichung City Division investigated Huang XX for unauthorized music uploads to his blog and providing browsers with free download, infringing a total of 74,822,287 and suspected of violating Copyrights Act.
September 29, 2011	Taipei City Division investigated Chang XX and Hsu XX, actual representatives of Jie X Communications Company listed on Gre Tai Securities Market for emptying company asset and manipulating company stock price and suspected of violating Securities Exchange Act.
September 30, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held a presentation on “Practicality on GDR/ECB Issuance”. 2 staff from MJIB attended the presentation.
October 12, 2011 October 17, 2011	Feng Gao, Deputy Director of Economic Crime Investigation Bureau Ministry of Public Security and 9 others visited Taiwan and discussed the cooperative investigation on cross-strait economic crime.
October 13, 2011	Hsinchu County Station, Kaohsiung City Division, Taoyuan County Station, Hualien Station, Eastern field office and Hsinchu City jointly investigated Su XX and others for selling Indonesian Pu X International Energy Fund, raising over \$100 million and is suspected of violating Banking Act.

Date	Summary of Facts
October 15, 2011	Martime Field Division investigated Wu XX of Chuan X Trading Company for illegally importing 6,000 kilos of agro-pesticides from Mainland Chin, which is suspected of violating Agro-pesticides Management Act.
October 17, 2011 October 25, 2011	Director of MJIB Chi-Ping Chang led a delegation to attend the 118th International Association of Chiefs of Police in Chicago, USA.
October 19, 2011 October 22, 2011	Deputy Director of MJIB, Fu-Lin Wang led a delegation of 5 on a visit to Hong Kong for “The 6th Symposium on Police Studies for Cross Strait, Hong Kong and Macau”.
October 19, 2011	Taipei City Division investigated the listed Lin XX, executive assistant to the Chairman of Chia X Cement Company, Wu XX and one other for insider trading and violating Securities and Exchange Act.
October 21, 2011	Ernestine Rengill, Attorney General of Republic of Palau visited MJIB and exchanged views on current business execution of MJIB and international cooperation.
October 24, 2011	New Taipei City Division investigated Taiwan Hsin X Company for soliciting individual investors with the claim of developing magnetic energy to provide renewable energy and free gasoline for electric motorcycle, and is suspected of fraud.
October 25, 2011	Keelung Station investigated Huang XX, resident of Taoyuan County, for producing and selling “Shui Hsien Paste”, which contains medical ingredients and is suspected of violating Pharmaceutical Act.



Date	Summary of Facts
October 28, 2011	Taipei City Division investigated Tau XX and others for manipulating the stock price of the listed Shuo X Technology, which is suspected of violating Securities and Exchange Act.
November 01, 2011	Taichung City Division investigated Wu XX, Chairman of the listed Li X Electronics for manipulating the company stock price, which is suspected of violating Securities and Exchange Act.
November 03, 2011	Northern field office, Taipei City Division, New Taipei City Division and Southern field office investigated Cheng XX and 11 others for calling male victims and requesting for financial assisting after establishing relationships under the pretence of romance and marriage. They are suspected of fraud.
November 04, 2011	New Taipei City Division investigated Chang XX, Chairman and others from the listed Ke X Company for false transaction and financial reports, which violated Securities Exchange Act.
November 09, 2011 November 10, 2011	Coordinating with Ministry of Justice's "Action Plan for Crackdown on Illegal Weapons", the field offices were mobilized for the fifth wave of the crackdown operation and found 5 guns and 15 bullets.
November 11, 2011	Ministry of Finance "2011 Illegal Tobacco and Alcohol Investigation Report". 1 staff from MJIB attended the presentation.
November 14, 2011 November 18, 2011	Ministry of Justice held "2011 Advanced Financial Professional Courses". 10 staff from MJIB attended the class.

Date	Summary of Facts
November 14, 2011	Yunlin County Station investigated Cheng X Pharmaceutical for mixing the injection “Le Man Tuo”, which was to be destroyed, with new products and sold it as new. 162,223 doses were confiscated and is suspected of violating Pharmaceutical Act.
November 15, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held presentation on “IAS 16 – Property, Plant and Equipment”. 6 staff from MJIB attended the presentation.
November 23, 2011	Northern field office investigated Hung XX, General Manager of the listed Chiu X Innovation for emptying company assets and is suspected of violating Securities Exchange Act.
November 24, 2011	Held the 121st “Inter-Agency Meetings on the Implementation of Economic Crime Prevention”.
November 29, 2011	Taipei City Division investigated Chang X, Hsu XX and others from Chung X Company, which is listed on Gre Tai Securities Market for manipulating company stock price and is suspected of violating Securities and Exchange Act.
December 04, 2011 December 09, 2011	Director of Drug Control Division, Chung-Shan Su led a delegation of 6 on a visit to Mainland China arranged by the Narcotics Bureau of Ministry of Public Security and Hong Kong, Macau and Taiwan Office.
December 05, 2011	Southern field office investigated Lin XX, representative and others from Tai X Company for illegally buying the stocks of Hua X Electronics, which is listed on Gre Tai Securities Market and suspected in violating Securities and Exchange Act.



Date	Summary of Facts
December 05, 2011 December 07, 2011	Directorate General of Customs, Ministry of Finance held “The 2011 Symposium on U.S.-Taiwan Anti-Smuggling Information Exchange”. 4 staff from MJIB attended the symposium.
December 06, 2011	Designate “Single Window for Reporting Hoarding Cases” in accordance with the “Price Stabilization Division” of Executive Yuan and Ministry of Justice. A toll-free number, 0800-007-007 was established to accept reports on crimes.
December 06, 2011	Taipei City Division investigated Lin XX, representative and others from Wei X Company for insider trading on the buying and selling of the listed Chuan X Company stock, which violates Securities and Exchange Act.
December 07, 2011	Lamont Siller, head of the Asian Division of FBI exchanged views on international corporations during his visit to Taiwan.
December 08, 2011	Persuaded the fugitive wanted for a corruption case, Liu XX, to surrender in Panama and return to Taiwan.
December 08, 2011	Securities and Futures Bureau of Financial Supervisory Commission, Executive Yuan held a presentation on “The Impact of the New Personal Information Protection Act on Securities Industry and Corresponding Strategy”. 11 staff from MJIB attended the presentation.
December 09, 2011	Director of U.S. Immigration and Customs Enforcement Hong Kong Office Tatum King and Rob White, U.S. Customs and Border Patrol Hong Kong Office visited MJIB and exchanged views on international corporation.

Date	Summary of Facts
December 09, 2011	Taichung City Division investigated Hsu XX, former Chairman and others from Jiu X Information Network listed on Gre Tai Securities Market for manipulating company stock price, which is suspected of violating Securities and Exchange Act.
December 15, 2011	Held the 79th “Economic Crime Fugitive Apprehension Coordination Team” meeting.
December 19, 2011	Kaohsiung City investigated Weng XX, representative and others from De X Chi Investment and Development Company for raising \$3.8 billion in the form of mutual savings and credit association from individuals, which is suspected of violating Banking Act.
December 16, 2011	Held the symposium on “Crimes Derived from Involvement of Illegal Groups in Companies with Financial Difficulties”.

國家圖書館出版品預行編目資料
National Library Publication Information

經濟犯罪防制工作年報	中華民國100年/
The Prevention and Investigation of Economic Crime Yearbook, 2011	
/By Investigation Bureau, Ministry of Justice	
法務部調查局編. - - 新北市新店區：調查局,	民101.07
Xindian Dist., New Taipei City; Economic Crime Prevention Division; July, 2012	
面；公分	
Sides; cm	
ISBN : 978-986-03-2984-1 (精裝)	
ISBN : 978-986-03-2984-1 (hardcover)	
1.經濟犯罪 2.犯罪防制 3.年報 4.中華民國	
1. Economic Crime 2. Crime Prevention 3. Yearbook 4. Republic of China	
585.73058	101012532

中華民國一〇〇年
2011

經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook

-
- 出版機關 : 法務部調查局
Published by : Investigation Bureau, Ministry of Justice, Republic of China (Taiwan)
- 發行人 : 張濟平
Issure : Chang, Chi-Ping
- 編者 : 法務部調查局經濟犯罪防制處
Editor : Economic Crime Prevention Division, Investigation Bureau, Ministry of Justice
- 地址 : 新北市新店區中華路 74 號
Adress : No.74, Zhonghua Rd., Xindian Dist., New Taipei City 231, Taiwan (R.O.C.)
- 電話 : (02) 2911-2241#3910 ~ 3916
Telephone
- 網址 : <http://www.mjib.gov.tw>
Website
- 出版年月 : 中華民國 101 年 7 月
Time of Issue : July, 2012
- 刊期頻率 : 年刊
Periodicity : 1 year
- 製作成本 : 新台幣 399 元
Cost : \$399 TWD

其他類型版本說明 : 本刊同時登載於法務部調查局網站
Illustration for other kinds of versions : The gazette is also available on the website of Investigation Bureau, Ministry of Justice (MJIB)



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ISBN : 978-986-03-2984-1 (精裝)

GPN : 1010101321



維護國家安全 打擊經濟犯罪

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<http://www.mjib.gov.tw>

總機：02-29112241

檢舉專線：0800-007-007

ISBN 978-986-03-2984-1



9 789860 329841

GPN: 1010101321