

# 經濟犯罪 防制工作

THE PREVENTION AND  
INVESTIGATION OF ECONOMIC  
CRIME YEARBOOK

# 年報 101

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 102 年 6 月出版





# 經濟犯罪 防制工作

THE PREVENTION AND  
INVESTIGATION OF ECONOMIC  
CRIME YEARBOOK

# 年報 101

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 102 年 6 月出版

## 序 言

過去一年全球經濟遭遇歐債危機、美國及中國大陸景氣趨緩等多項利空因素，對高度依賴出口的我國造成莫大衝擊，導致國內經濟成長不如預期，重大經濟犯罪活動有漸增趨勢，跨國性犯罪態樣亦不同以往。對此，本局除不斷加強人才培訓、強化偵蒐技能、充實科技設備外，更積極拓展國際合作，打擊跨境犯罪，俾落實經濟犯罪防制工作，避免犯罪活動破壞整體經濟發展。

去（101）年本局除置重點於偵辦股市犯罪、金融犯罪、企業貪瀆等重大經濟犯罪外，並遵照行政院指示，積極偵辦危害民眾健康及財產之偽劣假藥、黑心商品、進口異常商品、電話恐嚇詐欺及非法吸金等民生犯罪案件，同時針對國內物價異常波動，加強偵辦囤積、哄抬、壟斷民生物資案件，期能保障民眾權益。另在打擊跨境犯罪方面亦有豐碩成果，尤以8月間本局與菲律賓政府合作偵破跨境電信詐欺集團，9月19日並自菲國將170名臺籍嫌疑人犯遣返回臺，備受社會關注。101年本局計偵辦經濟犯罪及一般犯罪案件共966案，嫌疑人數2,658人，涉案標的高達新臺幣一千七百十億餘元。

自98年4月26日簽訂「海峽兩岸共同打擊犯罪及司法互助協議」以來，本局與大陸相關執法部門陸續開展「犯罪情資交換」、「案件合作協查、偵辦」、「協助追緝遣返刑事犯、刑事嫌疑犯」及「人員





互訪、業務交流」等事項，去年並成功自大陸遣返社會矚目之重大經濟罪犯王志雄等歸案。未來除持續深化現有與大陸江蘇、浙江、上海、福建及廣東五省市公安廳（局）之聯繫管道外，期在臺商較多及跨境犯罪頻發地區增設聯繫窗口，以強化重大外逃罪犯之遣返及兩岸共同打擊犯罪之成效。

本年報將本局去年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，並與前年執行情形作比較、分析，藉以策勵未來。另就重大經濟犯罪相關問題，研提專題報告，至祈各方先進不吝指正，繼續督促鞭策，使本局經濟犯罪防制工作得以日益精進，無負國家及全體人民之期盼與託付。

王福林 謹 識

中華民國 102 年 6 月

# Foreword

In the past year, Taiwan's economy encountered major setbacks due to the European debt crisis and the slow economic conditions in China and the U.S. Since Taiwan's economy is highly dependent on the export industry, domestic economic growth has not performed as expected. As a result, major crimes are on the rise. The types of transnational crimes are also evolving. To address this, the Bureau has been strengthening staff training, enhancing investigation skills, enriching technological equipment and actively seeking international collaboration to cut down transnational crimes, implement economic crime prevention and keep them from disrupting the overall economic development.

In 2012, the Bureau has been focusing on major economic crimes such as stock market crime, financial crime and corporate corruption. In addition, as instructed by the Executive Yuan, the Bureau has also been actively investigating crimes that affect the livelihood of the people, such as counterfeit drugs, adulterated goods, imported commodities with abnormal label, as well as phone scams and intimidations to ensure the rights of the public. Meanwhile, there has been increased investigation on abnormal fluctuation in the prices of commodity goods, including unjustified price increase, illegal hoarding, and joint monopolization of commodities essential to the livelihood. In addition, the fight against transnational crimes has delivered fruitful results. Most notably, the Bureau joined forces with the Philippino government and captured the transnational telecommunication fraud organization. On September 19, 170 Taiwanese suspects were extradicted from the Philippines, which has been high profile. In 2012, the Bureau has investigated a total of 966 economic crimes and regular crimes with 2,658 suspects and the amount of money involved reached over NT\$170,100 million.

Since the signing of "Agreement on Joint Cross-Strait Crime-fighting and Mutual Judicial Assistance" on April 26, 2009, the Bureau has been working with the





law enforcement agencies from Mainland China and started “exchange of criminal intelligence”, “collaborative investigation”, “assistance on tracking criminals and suspects of criminal cases” and “staff visit and exchange”. In the past year, Wang Chih-Hsiung and others, who are wanted for high profile economic crimes, were extradicted successfully from Mainland China. In the future, we will not only strengthen our connection with the Bureau of Public Security in Jiangsu Province, Zhejiang Province, Shanghai, Fujiang Province and Guangdong Province, we also expect to establish windows where more Taiwanese businesspeople congregate and where more transnational crimes occur to enhance the effectiveness of the extradition of fugitives wanted for major crimes and the mutual fight cross-strait against crimes.

This crime yearbook is an overview and showcase of the work conducted and achievements accomplished by the Bureau. They are categorized, analyzed, explained and compared to the statistics from the previous year as an encouragement for us to carry forward into the future. A special research report is also prepared to address issues related to major economic crimes. We welcome all comments and corrections, which will help us become better at economic crime prevention, the task which the nation and people in Taiwan entrusted in us.

June 2013

# 編輯說明

## 一、編輯目的

本年報係彙整本局去（101）年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貳篇，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 100 年為計算基準年，「增減率」之計算為： $\text{增減率} = \frac{(\text{本期} - \text{上期})}{\text{上期}} \times 100\%$ 。

# 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. Two 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; Party Three analyzes criminal condition and characters; Part Four is an orientation of the future operations; Party 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 2011 as the base year. “Rate of Change” is calculated as follows: Rate of Change = [(Current Period – Previous Period) / Previous Period] x 100%.

# CONTENTS

## 目錄

■ 101 年經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook, 2012 ■

## 目 錄

序 言	002
編輯說明	006
<b>第一部分 組織概況</b>	1
壹、工作職掌及建制依據	2
貳、組織與業務概況	2
參、法務部調查局重大經濟犯罪案件認定要點	4
<b>第二部分 工作概況</b>	13
壹、召開經濟犯罪防制執行會報	14
一、執行防制經濟犯罪相關措施	14
二、研提專題報告	20
貳、經濟犯罪預防工作	22
一、蒐集情資，研析運用	22
二、編撰專報，提供參處	22
三、主動篩選，機先預防	22



四、查察違常，防範不法	22
五、通報函送，行政處理	28
六、舉辦研討，共同防範	28
參、調查犯罪案件	36
一、經濟犯罪案件	44
（一）詐欺案件	52
（二）侵占案件	66
（三）背信案件	70
（四）重利案件	74
（五）走私案件	78
（六）違反稅捐稽徵法案件	82
（七）偽變造貨幣及有價證券案件	88
（八）違反菸酒管理法案件	92
（九）違反銀行法案件	96
（十）侵害智慧財產權案件	104
（十一）違反證券交易法案件	114
（十二）違反期貨交易法案件	122
（十三）違反保險法案件	128
（十四）其他破壞經濟秩序案件	130
二、一般犯罪案件	136
三、漏稅案件	148
肆、追緝外逃罪犯	148

一、數據比較	148
二、重要案例	154
(一) 緝解歸案	154
(二) 策動投案	156
伍、拓展國際合作	158
一、出席國際會議	158
二、司法互助及國際合作	158
三、交流互訪	158
四、國際訓練	160
陸、兩岸共同打擊犯罪	162
一、刑事犯及刑事嫌疑犯遣返	162
二、罪犯接返	162
三、業務交流	162
四、合作偵辦	166
<b>第三部分 犯罪狀況及特性分析</b>	169
壹、經濟犯罪案件	170
一、犯罪狀況	170
二、特性分析	176
(一) 性別	176
(二) 年齡	178
(三) 教育程度	182
(四) 案件來源	184



（五）犯罪原因	186
（六）犯罪發生地區	192
貳、一般犯罪案件	198
<b>第四部分 未來工作方向</b>	201
一、經濟犯罪預防	202
二、經濟犯罪偵處	204
三、追緝外逃罪犯	210
四、拓展國際合作	210
五、兩岸共同打擊犯罪	212
<b>第五部分 專題研究報告</b>	215
電信詐欺案件之偵查探討與防制對策－以「李○瑀電話 詐欺不法案」為例（撰寫人：吳晨光）	216
從股票權證相對交易、惡意違約交割案探討其犯罪手法 及防制對策（撰寫人：高子雯）	243
<b>第六部分 重要紀事</b>	259
101 年重要紀事	260

# CONTENTS

## 目錄

■ 101 年經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook, 2012 ■

### 表目錄

表 2.01	101 年執行犯罪預防工作統計	24
表 2.02	近 2 年執行犯罪預防工作統計	26
表 2.03	101 年受理調查及調查完成案件數比較統計	36
表 2.04	101 年與 100 年偵辦經濟及一般犯罪案件統計	38
表 2.05	101 年與 100 年偵辦經濟及一般犯罪案件比較統計	41
表 2.06	101 年移（函）送偵查案件統計	43
表 2.07	101 年移送偵查經濟犯罪案件統計	45
表 2.08	近 2 年移（函）送偵查案件比較統計	50
表 2.09	近 2 年經濟犯罪涉案金額比較統計	53
表 2.10	近 2 年詐欺案件比較統計	54
表 2.11	近 2 年詐欺案件型態比較統計	58
表 2.12	近 2 年侵占案件及型態比較統計	64
表 2.13	近 2 年背信案件比較統計	72
表 2.14	近 2 年重利案件比較統計	76



表 2.15	近 2 年走私案件比較統計	79
表 2.16	近 2 年走私案件型態比較統計	82
表 2.17	近 2 年違反稅捐稽徵法案件比較統計	84
表 2.18	近 2 年違反稅捐稽徵法案件型態比較統計	86
表 2.19	近 2 年偽變造貨幣及有價證券案件比較統計	90
表 2.20	近 2 年偽變造貨幣及有價證券案件型態比較統計	92
表 2.21	近 2 年違反菸酒管理法案件比較統計	94
表 2.22	近 2 年違反銀行法案件比較統計	98
表 2.23	近 2 年違反銀行法案件型態比較統計	100
表 2.24	近 2 年侵害智慧財產權案件及型態比較統計	106
表 2.25	近 2 年違反證券交易法案件及型態比較統計	112
表 2.26	近 2 年違反期貨交易法案件比較統計	124
表 2.27	近 2 年違反保險法案件比較統計	130
表 2.28	近 2 年其他破壞經濟秩序案件比較統計	132
表 2.29	101 年移送偵查一般犯罪案件統計	138
表 2.30	近 2 年一般犯罪案件比較統計	142
表 2.31	近 2 年逃漏稅案件比較統計	150
表 2.32	101 年追緝外逃罪犯案件類別統計	152
表 2.33	近 2 年追緝外逃罪犯案件比較統計	154
表 3.01	101 年與 100 年移（函）送偵查經濟犯罪案件統計	172
表 3.02	101 年與 100 年經濟犯罪案件嫌疑人性別統計	177
表 3.03	101 年與 100 年經濟犯罪案件嫌疑人年齡統計	179

表 3.04	101 年與 100 年經濟犯罪案件嫌疑人教育程度統計	182
表 3.05	101 年與 100 年經濟犯罪案件來源統計	184
表 3.06	101 年與 100 年經濟犯罪案件犯罪原因統計	188
表 3.07	101 年與 100 年經濟犯罪案件發生地區統計	194



# CONTENTS

## 目錄

■ 101 年經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook, 2012 ■

## 圖目錄

圖 2.01	近 2 年蒐集資料比較	26
圖 2.02	101 年與 100 年偵辦經濟犯罪案件類別比較	44
圖 2.03	近 2 年移（函）送偵查案件統計比較	51
圖 2.04	近 2 年經濟犯罪案件數及嫌疑人數比較	51
圖 2.05	近 2 年詐欺案件數及嫌疑人數比較	54
圖 2.06	近 2 年詐欺案件型態比較	61
圖 2.07	近 2 年侵占案件數及嫌疑人數比較	66
圖 2.08	近 2 年侵占案件型態比較	67
圖 2.09	近 2 年背信案件數及嫌疑人數比較	73
圖 2.10	近 2 年重利案件數及嫌疑人數比較	77
圖 2.11	近 2 年走私案件數及嫌疑人數比較	80
圖 2.12	近 2 年走私案件型態比較	83
圖 2.13	近 2 年違反稅捐稽徵法案件數及嫌疑人數比較	85
圖 2.14	近 2 年違反稅捐稽徵法案件型態比較	87

圖 2.15	近 2 年偽變造貨幣及有價證券案件數及嫌疑人數比較	91
圖 2.16	近 2 年偽變造貨幣及有價證券案件型態比較	93
圖 2.17	近 2 年違反菸酒管理法案件數及嫌疑人數比較	95
圖 2.18	近 2 年違反銀行法案件數及嫌疑人數比較	99
圖 2.19	近 2 年違反銀行法案件型態比較	101
圖 2.20	近 2 年侵害智慧財產權案件數及嫌疑人數比較	107
圖 2.21	近 2 年侵害智慧財產權案件型態比較	108
圖 2.22	近 2 年違反證券交易法案件數及嫌疑人數比較	114
圖 2.23	近 2 年違反證券交易法案件型態比較	115
圖 2.24	近 2 年違反期貨交易法案件數及嫌疑人數比較	126
圖 2.25	近 2 年違反保險法案件數及嫌疑人數比較	131
圖 2.26	近 2 年其他破壞經濟秩序案件數比較	133
圖 2.27	近 2 年逃漏稅案型態比較	151
圖 2.28	近 2 年追緝外逃罪犯案件數及嫌疑人數比較	156
圖 3.01	101 年與 100 年經濟犯罪案件嫌疑人性別比較	176
圖 3.02	101 年各類型經濟犯罪案件嫌疑人性別比較	178
圖 3.03	101 年與 100 年經濟犯罪案件嫌疑人年齡比較	181
圖 3.04	101 年與 100 年經濟犯罪案件嫌疑人教育程度比較	183
圖 3.05	101 年與 100 年經濟犯罪案件來源比較	185
圖 3.06	101 年與 100 年經濟犯罪案件犯罪原因比較	186
圖 3.07	101 年與 100 年經濟犯罪案件發生地區比較	200



# CONTENTS

## 目錄

■ 101 年經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook, 2012 ■

## Table of Content

<b>Foreword</b>	004
<b>Editorial Notes</b>	008
<b>Part One: Organization Overview</b>	1
I. Authority and Basis of Establishment	3
II. Overview of the Organization and Business	5
III. MJIB Recognition Guidelines for Serious Economic Crimes	7
<b>Part Two: Performance Overview</b>	13
I. Convening Inter-Agency Meetings on the Implementation of Economic Crimes Prevention	15
1. Measures Taken for Prevention of Economic Crimes	15
2. Presentation of Special Reports	23
II. Prevention of Economic Crimes	23
1. Data Collection and Analysis	25
2. Preparing Special Reports for Reference	25

3. Discovering Problems and Taking Preemptive Measures	25
4. Detect illicit and illegal situations	25
5. Notifying Competent Authorities for Administrative Actions	27
6. Holding Symposiums and Collaboration on Economic	
Crime Prevention	29
III. Criminal Investigations	37
1. Economic Crimes	37
(1) Fraud	55
(2) Embezzlement	65
(3) Breach of Trust	71
(4) Usury	75
(5) Smuggling	81
(6) Violation of Tax Collection Act	85
(7) Counterfeit/Alteration of Currency and Securities	89
(8) Violation of Tobacco and Alcohol Administration Act	93
(9) Violation of Banking Act	97
(10) Infringement of Intellectual Property Rights	105
(11) Violation of Securities and Exchange Act	111
(12) Violation of Futures Trading Act	127
(13) Violation of Insurance Act	129
(14) Other cases that undermined economic order	131
2. General Crimes	137



3. Tax Evasion	149
IV. Tracking and Apprehension of Fugitives Abroad	151
1. Statistics	151
2. Significant Cases	153
(1)Apprehension through Extradition	153
(2)Surrender under Persuasion	153
V. Broadening International Cooperation	155
1. Participation in International Conferences	155
2. Mutual Judicial Assistance and International Cooperation	155
3. Exchange of Information and Visits	157
4. International Training	159
VI. Combating Crimes Across the Strait	159
1. Extradition of Criminals and Criminal Suspects	161
2. Criminal Handover	161
3. Activity Exchange	161
4. Cooperative Investigation	167
<b>Part Three: Crime Situation and Character Analysis</b>	169
I. Economic Crimes Cases	171
1. Crime Situations	171
2. Character Analysis	175
(1)Gender	175
(2)Age	179

(3)Educational Background	183
(4)Sources of Cases	185
(5)Causes of Crimes	187
(6)Areas of Crimes	193
II. General Crime Cases	199
<b>Part Four: Outlook</b>	201
I. Economic Crime Prevention	203
II. Investigation of Economic Crimes	205
III. Tracking Down Fugitives	209
IV. Broadening International Cooperation	211
V. Jointly Combating Crimes Across the Strait	211
<b>Part Six: Chronicle</b>	259
Chronology of Major Events of 2012	275



# CONTENTS

## 目錄

■ 101 年經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook, 2012 ■

## Tables

Table 2.01	Statistics of Economic Crime Prevention Efforts in 2012	24
Table 2.02	Statistics of Economic Crime Prevention Efforts over the Past 2 Years	26
Table 2.03	Comparison of Cases Investigated and Investigations Concluded in 2012	36
Table 2.04	Statistics of 2012 and 2011 Investigated Economic and General Crimes	38
Table 2.05	Comparison of Economic and General Crime Cases Investigated in 2012 and 2011	41
Table 2.06	Statistics of Investigation Cases Referred to Public Prosecutors Office (or Letter Sent) in 2012	43
Table 2.07	Statistics of 2012 Investigated Economic Crime Cases Forwarded	45
Table 2.08	Comparison of Statistics of Investigated Cases Referred	

	to Public Prosecutors Office (or Letter Sent) over the	
	Past 2 Years	50
Table 2.09	Comparison of Amount of Money Involved in Economic	
	Crimes over the Past 2 Years	53
Table 2.10	Comparison of Statistics of Fraud Cases over the Past	
	2 Years	54
Table 2.11	Comparison of Statistics of Fraud Cases over the Past 2	
	Years, by Type	58
Table 2.12	Comparison of Statistics of Embezzlement Cases and	
	Types over the Past 2 Years	64
Table 2.13	Comparison of Statistics of Breach of Trust Cases over	
	the Past 2 Years	72
Table 2.14	Comparison of Statistics of Usury Cases over the Past	
	2 Years	76
Table 2.15	Comparison of Statistics of Smuggling Cases over the	
	Past 2 Years	79
Table 2.16	Comparison of Statistics of Smuggling Cases over the	
	Past 2 Years, by Smuggling Method	82
Table 2.17	Comparison of Statistics of Cases Concerning Violation	
	of Tax Collection Act over the Past 2 Years	84
Table 2.18	Comparison of Statistics of Cases Concerning Violation	
	of Tax Collection Act over the Past 2 Years, by Code	

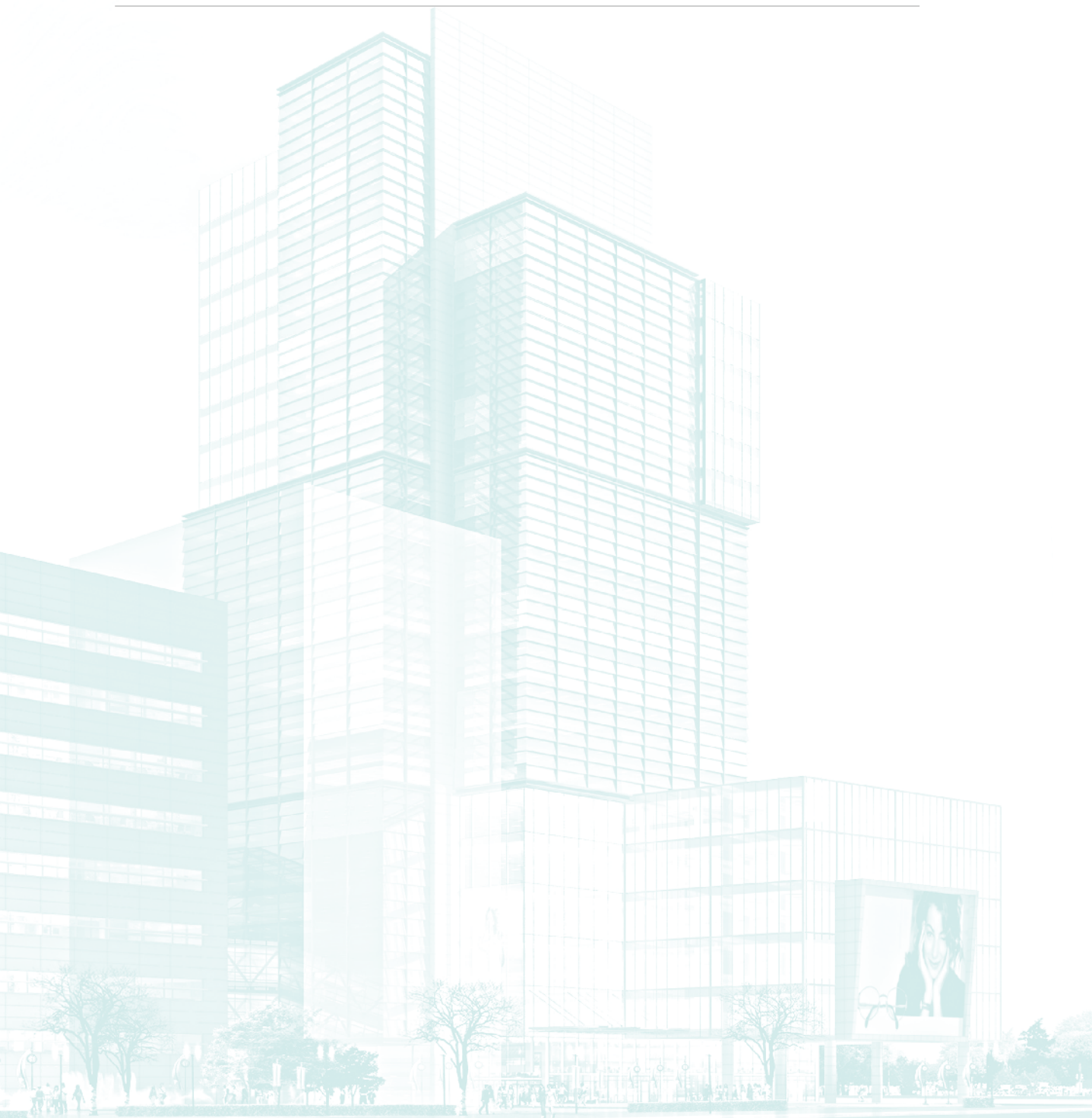


	Violation	86
Table 2.19	Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities Cases over the Past 2 Years	90
Table 2.20	Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities Cases over the Past 2 Years, by Type	92
Table 2.21	Comparison of Statistics of Cases Concerning Violation of Tobacco and Alcohol Administration Act over the Past 2 Years	94
Table 2.22	Comparison of Statistics of Cases Concerning Violation of Banking Act over the Past 2 Years	98
Table 2.23	Comparison of Statistics of Cases Concerning Violation of Banking Act over the Past 2 Years, by Code Violation	100
Table 2.24	Comparison of Statistics of Intellectual Property Right Infringement Cases and Types over the Past 2 Years	106
Table 2.25	Comparison of Statistics of Securities and Exchange Act Violations Cases and Types over the Past 2 Years	112
Table 2.26	Comparison of Statistics of Cases Concerning Violation of Futures Trading Act over the Past 2 Years	124
Table 2.27	Comparison of Statistics of Cases Concerning Violation of Insurance Act over the Past 2 Years	130

Table 2.28	Comparison of Statistics of Other Cases that Undermined	
	Economic Order over the Past 2 Years	132
Table 2.29	Statistics of General Crime Cases Referred to Public	
	Prosecutors Office in 2012	138
Table 2.30	Comparison of Statistics of General Crime Cases over	
	the Past 2 Years	142
Table 2.31	Comparison of Statistics of Tax Evasion Cases over	
	the Past 2 Years	150
Table 2.32	Statistics of Types of Overseas Fugitives Apprehension	
	Cases in 2012	152
Table 2.33	Comparison of Statistics of Overseas Fugitives	
	Apprehension Cases over the Past 2 Years	154
Table 3.01	Statistics of Economic Crime Cases Referred to Public	
	Prosecutors Office (or Letter Sent) in 2012 and 2011	172
Table 3.02	Statistics of Suspects Committing Economic Crimes in	
	2012 and 2011, by Gender	177
Table 3.03	Statistics of Suspects Committing Economic Crimes in	
	2012 and 2011, by Age	179
Table 3.04	Statistics of Suspects Committing Economic Crimes in	
	2012 and 2011, by Educational Level	182



Table 3.05	Statistics of Sources of Economic Crimes in 2012 and 2011	184
Table 3.06	Statistics of Causes of Economic Crimes in 2012 and 2011	188
Table 3.07	Statistics of Areas of Economic Crimes in 2012 and 2011	194



# CONTENTS

## 目錄

■ 101 年經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook, 2012 ■

## Graphs

Graph 2.01	Comparison of Collected Information over the Past 2 Years	26
Graph 2.02	Comparison of Economic Crime Cases Investigated in 2012 and 2011, by Type	44
Graph 2.03	Comparison of Number of Cases Referred to Public Prosecutors Office (or Letter Sent) over the Past 2 Years	51
Graph 2.04	Comparison of Cases and Suspects Involved in Economic Crimes over the Past 2 Years	51
Graph 2.05	Comparison of Fraud Cases and Suspects over the Past 2 Years	54
Graph 2.06	Comparison of Fraud Cases over the Past 2 Years, by Type	61
Graph 2.07	Comparison of Embezzlement Cases and Suspects over the Past 2 Years	66
Graph 2.08	Comparison of Embezzlement Cases over the Past 2 Years, by Type	67



Graph 2.09	Comparison of Breach of Trust Cases and Suspects over the Past 2 Years	73
Graph 2.10	Comparison of Usury Cases and Suspects over the Past 2 Years	77
Graph 2.11	Comparison of Smuggling Cases and Suspects over the Past 2 Years	80
Graph 2.12	Comparison of Smuggling Cases over the Past 2 Years, by Smuggling Method	83
Graph 2.13	Comparison of Cases and Suspects Involved in Tax Collection Act Violation over the Past 2 Years	85
Graph 2.14	Comparison of Cases Involved in Violation of Tax Collection Act over the Past 2 Years, by Code Violation	87
Graph 2.15	Comparison of Cases and Suspects Involved in Counterfeit/Alteration of National Currency and Securities over the Past 2 Years	91
Graph 2.16	Comparison of Counterfeit/Alteration of National Currency and Securities Cases over the Past 2 Years, by Type	93
Graph 2.17	Comparison of Cases and Suspects Involved in Violation of Tobacco and Alcohol Administration Act over the Past 2 Years	95
Graph 2.18	Comparison of Cases and Suspects Involved in Violation of Banking Act over the Past 2 Years	99

Graph 2.19	Comparison of Cases Involved in Violation of Banking Act over the Past 2 Years, by Type	101
Graph 2.20	Comparison of Cases and Suspects Involved in Intellectual Property Rights Infringement over the Past 2 Years	107
Graph 2.21	Comparison of Cases Involved in Intellectual Property Rights Infringement over the Past 2 Years, by Type	108
Graph 2.22	Comparison of Cases and Suspects Involved in Violation of Securities and Exchange Act over the Past 2 Years	114
Graph 2.23	Comparison of Cases Involved in Violation of Securities and Exchange Act over the Past 2 Years, by Type	115
Graph 2.24	Comparison of Cases and Suspects Involved in Violation of Futures Trading Act over the Past 2 Years	126
Graph 2.25	Comparison of Cases and Suspects Involved in Violation of Insurance Act over the Past 2 Years	131
Graph 2.26	Comparison of Number of Other Cases that Undermined Economic Order over the Past 2 Years	133
Graph 2.27	Comparison of Number and Type of Tax Evasion Cases over the Past 2 Years	151
Graph 2.28	Comparison of Cases and Suspects Involved in Overseas Fugitive Apprehension over the Past 2 Years	156
Graph 3.01	Comparison of Suspects Committing Economic Crimes in 2012 and 2011, by Gender	176



Graph 3.02	Statistics of Suspects Committing Economic Crimes in 2012, by Gender	178
Graph 3.03	Comparison of Suspects Committing Economic Crimes in 2012 and 2011, by Age	181
Graph 3.04	Comparison of Suspects Committing Economic Crimes in 2012 and 2011, by Educational Level	183
Graph 3.05	Comparison of Economic Crime Cases in 2012 and 2011, by Source	185
Graph 3.06	Comparison of Economic Crime Cases in 2012 and 2011, by Cause	186
Graph 3.07	Comparison of Economic Crime Cases in 2012 and 2011, by Area	200







# 1 組織概況

## Part One: Organization Overview



## 壹、工作職掌及建制依據

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

## 貳、組織與業務概況

本局經濟犯罪防制處負責經濟犯罪及一般犯罪之防制工作，督導各外勤處、站及地區機動工作站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 <sup>1</sup> the MJIB is responsible for serious economic crime prevention matters. In accordance with

---

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 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



- 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件注意事項」暨條文說明對照表，以作為檢察官妥速偵辦重大經濟犯罪案件之準則，本局即依據前揭注意事項訂定「重大經濟犯罪案件認定要點」<sup>2</sup>，98 年 1 月 7 日奉法務部核定經濟犯罪案件認定要點，修訂內容如下：

一、下列各款犯罪，依被害人人數或被害法益金額，列為重大經濟犯罪：

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

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

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

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。





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 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 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.

---

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.

臺幣 1,000 萬元以上者。

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

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

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

- (一) 刑法第 195 條、第 196 條、妨害國幣懲治條例第 3 條之罪。
- (二) 刑法第 201 條、第 201 條之 1 之罪。
- (三) 刑法第 339 條之 1 至第 339 條之 3 之罪。
- (四) 商標法第 81 條、第 82 條、著作權法第 91 條、第 92 條之罪。
- (五) 證券交易法第 171 條至第 174 條之罪。
- (六) 期貨交易法第 112 條至第 116 條之罪。
- (七) 公平交易法第 35 條第 2 項之罪。
- (八) 銀行法第 125 條、第 125 條之 2、第 125 條之 3、第 127 條之 1、第 127 條之 2 之罪。
- (九) 金融控股公司法第 57 條、第 57 條之 1、第 58 條第 1 項之罪。
- (十) 票券金融管理法第 58 條、第 58 條之 1、第 59 條、第 60 條之罪。
- (十一) 信託業法第 48 條、第 48 條之 1、第 48 條之 2、第 49 條、第 50 條、第 51 條之罪。
- (十二) 信用合作社法第 38 條之 2、第 38 條之 3、第 39 條、第 40 條之罪。
- (十三) 保險法第 167 條、第 168 條第 5 項、第 168 條之 2、第 172 條之 1 之罪。
- (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。





### 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 its first promulgation by the Ministry of Justice (MOJ) in 1980. In 2004 as the crime patterns and dollar amounts involved changed along with economic development and financial liberalization, the MOJ amended the definitions of “Serious Economic Crimes” to reflect the status quo and issued a letter containing the clauses Special Notes for Serious Economic Crimes Investigated by Prosecutors Offices and remarks on August 26 the same year as guidelines for prosecutors to swiftly take on serious economic crime cases. The Recognition Guidelines for Serious Economic Crimes was established and approved by the Ministry of Justice on January 7, 2009 according to the above-mentioned special notes.<sup>2</sup> The revised contents are as follows:

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

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

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

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

---

2 For 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。







- (2) For districts other than those listed above, where the number of victims reaches over 30 or the dollar amount involved exceeds \$10,000,000.
2. The following offenses are identified as serious economic crime, provided damage to interests protected by the law exceeds \$2,000,000:
  - (1) Offenses as stipulated in Articles 2 of Punishment of Smuggling Act;
  - (2) Offenses as stipulated in Articles 41 to 43 of Tax Collection Act;
  - (3) Offenses as stipulated in Article 71 of 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 Articles 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 stipulated 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 a serious nature that violate economic control regulations or use illegal practices to disrupt social and economic order.







# 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 101 年 5 月 23 日及 11 月 22 日分別召開「經濟犯罪防制執行會報」第 122、123 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 67 案。

#### (二) 金融監督管理委員會保險局

配合 92 年 2 月 19 日行政院金融改革專案小組所屬金融犯罪查緝工作小組決議，將保險犯罪列入金融犯罪之範圍，並請主管機關協調相關單位針對檢警調司法人員定期舉辦防範金融犯罪之專業訓練；爰協調並督導財團法人保險犯罪防制中心、財團法人保險事業發展中心、中華民國人壽保險商業同業公會、產物保險商業同業公會等單位，於 101 年 10 月 2 日至 4 日舉行防制保險犯罪研討會，參加學員包含法官、檢察官、法務部調查局、內政部消防署、警政署刑事警察局、保險業理賠主管及本會等單位人員計 93 位。

#### (三) 外交部領事事務局

協同會報單位執行防制經濟犯罪各項工作。

#### (四) 經濟部智慧財產局

1. 派遣「智慧財產權服務團」專業講座巡迴各地辦理宣導。結合 20 所大學院校學生組成「校園智慧宣導團」，至中、小學進行智慧財產權宣導活動。運用 Facebook 著作權宣導網頁，傳播正確網路著作權知識，並由網路著作權專家針對網民提出之著作權問題予以解答，助益網友認識著作權。函請教育部協助轉知各大專院校積極輔導、提醒學生使





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

The 122nd and the 123rd “Inter-Agency Meetings on the Implementation of Economic Crime Prevention” were held on May 23 and November 22, 2012 with the following important tasks accomplished:

### 1. Measures Taken for Prevention of Economic Crimes

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

The Commission handled 67 cases involving violations of the Fair Trade Act forwarded by the MJIB.

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

Complying with the decision made on February 19, 2003 by the Financial Crime Investigation Taskforce, an affiliated unit of the Financial Reform Subgroup, Executive Yuan, the Bureau subsumed insurance crimes into the scope of financial crime, and requested competent authorities to coordinate relevant organizations to regularly hold professional training in financial crime prevention for prosecutors, police officers, and judicial officials. The Insurance Bureau coordinated with the Insurance Anti-fraud Institute of the R.O.C., the Taiwan Insurance Institute, the Life Insurance Association of the R.O.C., and the Non-life Insurance Association of the R.O.C. to hold the “Symposium on Insurance Crime Prevention,” from October 2 – 4, 2012. The 93 participants included judges, prosecutors, MJIB officers, officers of the National Fire Agency, the Criminal Investigation Bureau, Ministry of the Interior, and insurance claims supervisors of the insurance industry.

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

The Bureau cooperated with other agencies in various tasks of economic crime

用正版教科書(含二手書)，勿非法影印書籍、教材，以免侵害他人著作權，並將「教師授課著作權錦囊」宣導資料轉致全國各級學校教師參考使用。

2. 印製「認識著作權」、「出版(含電子書)著作權小百科」及「著作權法」等宣導資料，配合相關宣導活動推廣運用及上網公開供各界參考利用。另將著作權重要函釋共計 73 筆上載本局網站，供各界檢索參考，增進宣導效益。
3. 「101 年度第 2 次保護智慧財產權協調會報」，提出「兩岸推動政府機關使用正版軟體情形介紹」與「2012 年兩岸著作權工作組會晤情形」2 項報告，向與會單位說明近期之保護智慧財產權作為。
4. 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，101 年度共執行查核 697 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 148 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 753 件疑似販賣盜版、仿冒品網站，已移請保智大隊查處。

## (五) 法務部檢察司

法務部於 100 年 12 月 16 日訂頒「檢察機關辦理刑事案件偵查中扣押物變價應行注意事項」(下稱變價應行注意事項)，就扣押物之性質有喪失減損價值之虞或不便保管者，得先行變價，予以提存，並由臺灣臺中地方法院檢察署於 101 年 2 月 7 日依上開變價應行注意事項之規定，經被告請求，將偵查中扣押之廠牌型式 B M W 335I COUPE 車輛 1 部完成變價事宜。

## (六) 臺灣高等法院檢察署

1. 偵辦經濟犯罪案件 199 案，辦結 198 案。
2. 協同會報單位執行經濟犯罪防制各項工作。





prevention.

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

1. The Office dispatched professional Intellectual Property Service Groups on a lecture tour around Taiwan. Cooperating with Campus Intelligence Propagation Groups consisting of students from 20 universities or colleges, the service groups propagated in high schools and primary schools. The Office conveyed correct information of internet copyright using the copyright propagation website of the FB, and invited experts on internet copyright to answer questions regarding copyright submitted by internet users to help them to understand copyright. The Office sent a letter to the Ministry of Education to inform universities and colleges to positively instruct and remind students to use genuine textbooks (second used books are included) rather than illegally copying books and teaching materials to harm others' copyrights, and give the propagation material of "Tips of Teaching Copyright for Teachers" to teachers and instructors at different school levels for their reference.
2. The Office published and printed several propagation materials such as "Introduction to Copyright", "Mini-encyclopedia of Copyright", and "Copyright Law" to serve as a reference for people in compliance with relevant propagation activities and internet use. In addition, the Office posted 73 articles of important interpretation of copyright on the website of the Bureau for reference to improve the effectiveness of its presentations.
3. The Office held the "The 2nd Coordination Meeting on the Protection of Intellectual Property Rights in 2012" and submitted two reports including "Current Situation of Using Genuine Software by Governments" and "Meetings of the Cross-strait Working Group for Copyright in 2012" explaining the protective actions the Office has taken recently for intellectual property rights to the participation units.
4. The Office irregularly and randomly investigated CD plants, engraving factories, and related places. In 2012, the Office investigated 697 enterprises in total, and instructed enterprises to implement self-management and establish internal auditing systems; 148 enterprises implemented a written audit. In addition, the Office arranged for substitute National Service draftees to assist the IPR Protection Taskforce with internet patrol during their waiting period, and found 753 suspicious websites selling bootleg recordings and counterfeits. These cases have been transferred to the IPR Protection Taskforce for investigation.



## (七) 內政部警政署

貫徹政府穩定物價決心，持續督飭各警察機關協助各目的事業主管機關，配合查處非法囤積、哄抬物價商家，遏阻不法情事，以有效平息民怨。

## (八) 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：268 筆。
2. 查獲安檢部分：314 筆。

## (九) 法務部調查局

1. 101 年 2 月 15 日通函各外勤處站深入了解轄內民生必要物資供銷失衡暨異常漲價情形，蒐集藉機囤積、哄抬物價情事或觸犯刑法妨害農工商罪等情。
2. 101 年 2 月 15 日通函各外勤處站加強注蒐轄內販售逾期食品、黑心食品等違反食品衛生管理法之具體不法事證。
3. 101 年 2 月 20 日通函各外勤處站加強透過轄區公、民營單位所屬 LED 看板、公布欄，宣導「行政院穩定物價小組」之「舉報商品囤積免付費檢舉專線電話 0800-007-007」。
4. 101 年 3 月 16 日通函各外勤處站深入了解市售飼料含禁藥瘦肉精情形，並積極追查瘦肉精源頭。
5. 101 年 4 月 13 日通函外勤處站與各地方政府消保官保持密切聯繫，蒐集非經濟因素人為炒作，哄抬物價、囤積及聯合壟斷民生物資價格等不法行為。
6. 101 年 6 月 21 日召開「追緝外逃經濟罪犯協調小組」第 80 次會議，提列外逃通緝犯 8 案 9 人。
7. 101 年 6 月 26 日就「國內證券市場臺灣存託憑證問題探討與防制」邀請學者專家舉辦第 44 次經濟犯罪防制研討會。





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

On December 16, the Ministry of Justice established and promulgated “Directions for Appraising for Current Market Value of Permitted Seizure of Goods during the Investigation of Criminal Cases Implemented by Prosecutor Organization” (hereinafter referred to as the “Directions”) providing that if the seized goods have the risk of impairment or are difficult to safe keep, they may be appraised at current value, and may be lodged at court. In addition, Taichung District Prosecutors Office completed an appraisal of current value for a seized vehicle (BMW335I Coupe) on February 7, 2012, as the defendant requested, in accordance with the above mentioned directions.

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

1. In 2012, 199 cases of economic crime were investigated, with 198 cases closed.
2. The Office is responsible for coordinating agencies to enforce each preventative measure regarding economic crimes.

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

To carry through government’s determination to stabilize prices, the Agency keeps requesting and supervising police agencies to assist various competent enterprise authorities with investigating illegal hoarding and inflated prices by businesses to stop illegal activities, and effectively stem growing anger among people.

### ***(8) National Immigration Agency, Ministry of the Interior***

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

1. 268 security cases were listed.
2. 314 security cases were captured.

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

1. The Bureau sent notification on February 15, 2012 to field offices to pay close attention to the demand-supply imbalance of essential livelihood commodities and abnormal



8. 101 年 9 月 18 日邀集法務部檢察司、金融監督管理委員會銀行局、公平交易委員會及內政部警政署刑事警察局等單位召開「防制非法吸收資金」會議，研商加強宣導之具體作法及建置聯繫窗口事宜。
9. 101 年 12 月 5 日就「新型態非法吸金犯罪問題探討與防制」邀請學者專家舉辦第 45 次防制經濟犯罪研討會。
10. 101 年 12 月 25 日召開「追緝外逃經濟罪犯協調小組」第 81 次會議，提列外逃通緝犯 5 案 9 人。
11. 101 年 1 月至 12 月計追緝（含策動）外逃通緝犯 7 案 8 人返國歸案。
12. 全年移送偵辦經濟犯罪及一般犯罪案件共計 966 案，涉案標的 1,710 億 4,400 萬 2,130 元，移送嫌疑人 2,658 人；另查緝漏稅案件 19 案，移送稅捐關務機關裁罰金額 2,239 萬 9,699 元，包括：
  - (1) 偵辦股市犯罪案件 61 案，犯罪標的 119 億 5,440 萬元。
  - (2) 偵辦金融機構違法放款案件 7 案，犯罪標的 4 億 9,753 萬元。
  - (3) 偵辦侵害智慧財產權案件 58 案，侵權金額 20 億 6,165 萬元。
  - (4) 偵辦電話詐欺恐嚇案件 52 案，詐欺金額 7,918 萬元。
  - (5) 民生犯罪案件<sup>1</sup> 207 案，犯罪標的 1 億 4,374 萬元，其中：
    - A、黑心食品 12 案、6,002 萬元。
    - B、偽劣假藥 173 案、1,400 萬元，查獲各類偽禁藥 2,505 萬顆。
    - C、黑心商品 12 案、1,023 萬元。
    - D、重利案件 10 案、5,661 萬元。

## 二、研提專題報告

- (一) 新修正公司法（經濟部商業司提報）。
- (二) 防制境外地下保單於臺灣地區銷售之作為（金融監督管理委員會保險局提報）。

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。





- price increases in each jurisdiction, and collect information on illegal hoarding, driving up prices, or Offenses against agriculture, industry and commerce.
2. The Bureau sent notification on February 15, 2012 to field offices to put more effort into collecting evidence of illegal selling of expired foods and adulterated foods, and violations of the Food Sanitation Control Law in each jurisdiction.
  3. The Bureau sent notification on February 20, 2012 to field offices to intensify, through LED signboards and bulletin boards owned by public organizations or the private sector, the advertisement of the toll-free telephone number: 0800-007-007 provided by the Executive Yuan's price stabilization task force for people to report illegal hoarding.
  4. The Bureau sent notification to field offices on March 16, 2012 to pay close attention to use of Clenbuterol which is prohibited in foodstuffs sold on the market, and to aggressively trace Clenbuterol sources.
  5. The Bureau sent notification on April 13, 2012 to field offices asking for close connections with consumer ombudsmen in local governments, and the collection of information on illegal behavior such as unjustified prices increases, illegal hoarding, and joint monopolization of essential livelihood commodities.
  6. On June 21, 2012, the Bureau held its 80th meeting on “coordination group for pursuing fugitive economic criminals.” Nine fugitive criminals and eight cases were discussed in the meeting.
  7. The Bureau held the 44th Symposium on Economic Crime on June 26, 2012, and invited experts and scholars to participate in the Symposium, the theme of which was “Prevention and Discussion of Taiwan Depositary Receipts Problem in Domestic Securities Markets”.
  8. The Bureau invited the representatives from the Department of Prosecutorial Affairs of the Ministry of Justice, the Banking Bureau of the Financial Supervisory Commission, the Fair Trade Commission of the Executive Yuan, and the Criminal Investigation Bureau to participate in the Conference of Illegal Fundraising Prevention held on September 18, 2012 to discuss concrete measures of propagation, and the specific contact people for coordination.
  9. The Bureau held the 45th Symposium on Economic Crime on December 5, 2012 and invited experts and scholars to participate in the Symposium, the theme of which was “Prevention and Discussion of New Patterns in Illegal Fundraising Crime”.



## 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 3,330 件、調查專（簡）報資料 80 件、違常違規案件函送主管機關行政處理 90 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「100 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。

### 四、查察違常，防範不法

- （一）101 年 5 月 10 日本局高雄市調查處等 10 個處站協同各檢察機關、公平交易委員會、行政院消費者保護處、行政院農業委員會、經濟部、財政部及地方消保官、衛生局、農業局、菸酒管理科、工商管理科等單位，實施囤積哄抬物價行政查察 34 案、37 處所，盤點物資含奶粉 1 萬 9,720





10. On December 25, 2012, the Bureau held the 81th meeting on “coordination group for pursuing fugitive economic criminals.” A total of nine fugitive criminals and five cases were discussed in the meeting.
11. From January to December 2012, the Bureau arrested and repatriated (including the planning) eight fugitive offenders in seven criminal cases.
12. In 2012, a total of 966 cases of economic crime and general crime, with 2,658 suspects, involving \$171,044,002,130 were transferred to Prosecutors Offices; 19 cases of tax evasion involving fines of \$22,399,699 were transferred to tax collection organizations and customs administrations. The criminal cases included:
  - (1) Stock market crimes: 61 cases, \$11,954,400,000.
  - (2) Illegal loans given by financial institutions: 7 cases, \$497,530,000.
  - (3) Violation of intellectual property rights: 58 cases, \$2,061,650,000.
  - (4) Telephone scam and intimidation: 52 cases, \$79,180,000.
  - (5) 207 cases of social crime<sup>1</sup> with a total value of \$143,740,000, including:
    - A. Adulterated foods: 12 cases, \$60,020,000.
    - B. Counterfeit drugs: 173 cases, \$14,000,000, seized 25,050,000 tablets.
    - C. Adulterated commodities: 12 cases, \$10,230,000.
    - D. Usury: 10 cases, \$56,610,000.

## 2. Presentation of Special Reports

- (1) Newly revised Company Act (Presented by the Department of Commerce, MOEA).
- (2) Preventing illegal sales of offshore insurance policies in Taiwan (Presented by Insurance Bureau, Financial Supervisory Commission, Executive Yuan)

## II. Prevention of Economic Crimes

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

---

1 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

# 101 年執行犯罪預防工作統計

## Statistics of Economic Crime Prevention Efforts in 2012

單位：件  
Unit：Case

月別 Month	項目 Item	蒐集資料 Information Collection			專 ( 簡 ) 報資料 Project (Presentation) Information	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					
		蒐報 Collection	採用 Use	採用比率 Use Percentage			
合 計 Total		3,330	3,322	99.76%	80	90	2
1 月 January		92	92	100.00%	0	8	0
2 月 February		193	187	96.89%	2	12	0
3 月 March		1,236	1,236	100.00%	6	23	0
4 月 April		415	414	99.76%	2	6	0
5 月 May		309	308	99.68%	4	7	0
6 月 June		166	166	100.00%	6	4	1
7 月 July		104	104	100.00%	6	4	0
8 月 August		137	137	100.00%	7	8	0
9 月 September		311	311	100.00%	5	8	0
10 月 October		191	191	100.00%	4	4	0
11 月 November		83	83	100.00%	34	2	0
12 月 December		93	93	100.00%	4	4	1





## 1. Data Collection and Analysis

Our field offices collect all types of industrial and commercial information, which are subjected to analysis and filed to serve as future reference for units of office-work and fieldwork. We also closely monitor domestic businesses or individuals that engage in irregular practices and illicit activities, in order to take preventive actions in a timely fashion. In 2012, we gathered intelligence on 3,322 cases of various financial and operational abnormalities in industry and business, and possible illegal activities, 80 cases of special investigations special (presentation) reports and 90 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 status of society and the economy, irregular financial activities, new economic crime patterns, and large corporations and groups with financial or operating abnormalities for reference for government authorities to take preventive actions.
- (2) The Bureau compiled and printed the “2011 Compilation of Special Reports”, which it distributed to field offices in order to improve professional knowledge and investigative techniques of the staff.

## 3. Discovering Problems and Taking Preemptive Measures

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

## 4. Detect Illicit and Illegal Situations

- (1) On May 10, 2012, 10 investigation stations and field offices including Kaohsiung City Field Division implemented administrative investigations in hoarding of goods and driving up prices in conjunction with nationwide procuratorial organizations, the Fair Trade Commission, Consumer Protection Committee, Council of Agriculture, Ministry

表 2.02  
Table 2.02

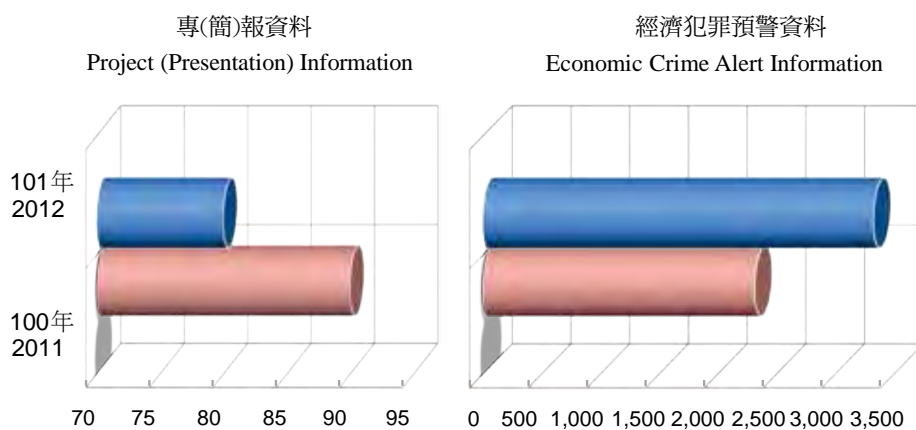
## 近 2 年執行犯罪預防工作統計

### 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		5,649	170	190	4
100 年 2011		2,319	90	100	2
101 年 2012		3,330	80	90	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





of Economic Affairs, Ministry of Finance, local consumer ombudsmen, Departments of Health, Agricultural Bureaus, Tobacco and Alcohol Management Sections, and Industry & Commerce Sections. The Bureau investigated 34 cases, 37 places, and examined 19,720 cans of milk powder, 3,000 boxes of toilet paper, 2,000 metric tons of rice, 2,574.514 tons of foodstuffs, 7,027 tons of beverages, 8,082.095 tons of raw soy beans, 2,029.57 tons of soy bean powder, 1,468.099 tons of crude soya bean oil, 14,364 boxes of alcohol, 5,582 barrels of salad oil, 20 tons of fertilizer, 5,000 barrels of edible oil (90 tons), 334.7 tons of fuel gas, and 83 tons of vegetable and fruit.

- (2) On June 15, 2012, 8 investigation stations and field offices including Kaohsiung City Field Division implemented administrative investigations in hoarding of goods and driving up prices in conjunction with nationwide procuratorial organizations, the Fair Trade Commission, Consumer Protection Committee, Council of Agriculture, Ministry of Economic Affairs, and Ministry of Finance. The Bureau investigated 24 cases and 24 places, and examined 593 barrels and 5,886 litres of various lubricating oils, and 23,968 boxes of toilet paper, paper towels, laundry detergent, and laundry paste.
- (3) Received 83 cases through the toll-free phone number 0800-007-007, reporting commodity hoarding, which were transferred to the Fair Trade Commission, Council of Agriculture, and the relevant organizations responsible for investigations in the Ministry of Economic Affairs, and replied to the informant with results of the investigation.

## 5. Notifying Competent Authorities for Administrative Actions

- (1) Taichung City citizen He XX illegally runs a gas station selling fuel oils without permission. XX He was fined NT\$1 million for violating the Petroleum Administration Act by Taichung City Government on May 31, 2012.
- (2) Zhong X Foods Company raised the prices of a line of soda biscuit products “Natural X Face”, and asked channel firms such as RT-MART to sell the products according to the designated prices. On June 13, 2012 Zhong X Foods Company was fined NT\$0.6 million by the Fair Trade Commission for violating the Fair Trade Act.
- (3) Taichung City citizen XX Li sold investment-oriented insurance products promoted by American Gou X Investor Trust Company and England Ying X Hua Life Insurance Company which are not approved by the competent authority. XX Li was fined NT\$0.9 million on July 16 by the Financial Supervisory Commission for violating the Insurance Act.



罐；衛生紙 3,000 箱；白米 2,000 公噸；飼料 2,574.514 公噸；飲料 7,027 箱；原料黃豆 8,082.095 公噸；黃豆粉 2,029.57 公噸；黃豆原油 1,468.099 公噸；各式酒類 1 萬 4,364 箱；沙拉油 5,582 桶；肥料 20 公噸；食用油 5,000 桶（重量 90 公噸）；瓦斯 334.7 公噸；水果蔬菜 83 箱。

- (二) 101 年 6 月 15 日本局高雄市調查處等 8 個處站協同全國各檢察機關、公平交易委員會、行政院消費者保護處、行政院農業委員會、經濟部及財政部等單位，實施囤積哄抬物價行政查察 24 案、24 處所，盤點物資含各式潤滑油 593 桶又 5,886 公升；衛生紙、紙巾、洗衣粉、洗衣膏等衛生用品共 2 萬 3,968 箱。
- (三) 「舉報商品囤積免付費檢舉專線電話 0800-007-007」受理案件計 83 案，分別送請公平交易委員會、行政院農業委員會及經濟部等應處理機關查察並將結果回復檢舉人。

## 五、通報函送，行政處理

- (一) 臺中市民何○○未經核准設立加油站，違法經營加油站業務販賣油品，涉嫌違反石油管理法，嗣經臺中市政府於 101 年 5 月 31 日裁處罰鍰 100 萬元。
- (二) 中○食品公司調漲該公司生產之「自然○顏」蘇打餅乾系列商品售價，並要求大潤發量販店等通路商須依指定價格販售，涉嫌違反公平交易法，嗣經公平交易委員會於 101 年 6 月 13 日裁處罰鍰 60 萬元。
- (三) 臺中市民李○○銷售未經主管機關核准之美國國○投資人信託公司及英國英○華人壽保險公司等業者推出之投資型保險商品，涉嫌違反保險法，嗣經金融監督管理委員會於 101 年 7 月 16 日裁處罰鍰 90 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：





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

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

### *(1) Symposium on “Discussion of Crime Issues Derived from the Enterprise Involved in an Illegal Group”*

The symposium was held by the Bureau on June 26, 2012. Participants included: Nai-ping Yin (Professor, Department of Finance, National Chengchi University), Xi-ming Yan (Professor, Department of Finance, National Chengchi University), Shou-shan Wu (Chairperson, Securities and Futures Institute), Chong-quan Wu (President, Securities and Futures Investors Protection Center), Li-zhen Zhang (Deputy Director-General, Securities and Futures Bureau, Financial Supervisory Commission), Li-zhong Jian (Vice President, Taiwan Stock Exchange Corporation), Guo-hui Ning (Vice President, GreTai Securities Market), Feng-fu Chen (Attorney, Da Tung Attorneys at Law), Guo-zhu Ma (Accountant, KPMG), and Bao-sheng Wei (Chairman, KGI Securities Co.,Ltd.)

#### **1. Background:**

The government has approved 16 enterprises that are listed or traded in international securities exchange in Hong Kong and Korea, and 34 overseas Taiwanese enterprises and foreign enterprises have been attracted to issue Taiwan Depositary Receipts (TDR) to raise funds since 2008. Accordingly, many investors purchased large quantities of securities, and the Taiwan Securities market has become more international as well. However, Elpida Memory, a former major DRAM maker in Japan, suddenly filed for bankruptcy reorganization with the Japanese Government in February 2012, and the TDR issued by Elpida Memory were withdrawn on March 28 causing a huge loss to over 4,000 investors. The event proves that there are still many blind spots in the issuance and supervision of TDRs that resulted in insufficient insurance and



## (一)「不法集團介入財務艱困公司衍生犯罪問題探討」研討會：

101 年 6 月 26 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），顏錫銘（國立政治大學財務管理系教授）、吳壽山（財團法人證券暨期貨市場發展基金會董事長）、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）、張麗真（金融監督管理委員會證券期貨局副局長）、簡立忠（臺灣證券交易所副總經理）、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）、魏寶生（凱基證券股份有限公司董事長）等人。

### 1. 研討背景：

自政府於 97 年開放香港與韓國等 16 家國外證券交易所股票掛牌交易之企業可申請來臺發行臺灣存託憑證 (Taiwan Depositary Receipt，簡稱 TDR) 後，迄今已吸引 34 家海外臺商及外國企業來臺發行 TDR 藉以籌募資金，引起投資人搶購熱潮，臺灣證券市場進而邁入國際化。101 年 2 月 DRAM 大廠日商爾必達記憶體公司突向日本政府聲請破產重整，該公司發行之 TDR 並於 3 月 28 日下市，導致四千餘名投資人權益受損，此事件凸顯 TDR 之發行及監理存有盲點，引發對投資人保障不足、資訊透明不對等、發行價格與原股差異過大等不合理之漏洞與 TDR 募集發行過程可能產生弊端等問題，本局特別舉辦研討會向學者專家請益交流，從發行、交易、監理及建立退場機制等層面共同深入探討，提出防制對策，防範 TDR 可能衍生之經濟犯罪。

### 2. 本次研討會獲致以下共識：

- (1) 引進外國企業發行 TDR 係我國資本與證券市場開放及全球化的重要里程碑，確實吸引海外臺商與外國企業來臺發行募資，也讓國內投資人可購買外國公司在國內發行之有價證券，TDR 市場規模現居亞洲之冠，在正常狀況下是良好的投資工具，係臺灣欲發展成為亞太籌資中心，跟進世界潮流不可或缺之金融商品。
- (2) 爾必達事件凸顯 TDR 因係外國企業，衍生資訊傳遞、交易系統與時段





unequal transparency of information for investors, the inconsistency between issuance price and the original price, and the abuses caused during the procedure of issuance and collection of TDRs. The Bureau held the symposium, and invited scholars and experts to discuss in depth the issuance, trade, and supervision of TDRs, and the establishment of a withdrawal mechanism, and submit strategies to prevent economic crimes derived from TDRs.

## **2. Consensus reached:**

- (1) Introducing foreign enterprises to issue TDRs is an important milestone in opening the market of capital and securities, and globalization, and has attracted overseas Taiwanese enterprises and foreign enterprises to issue and collect funds in Taiwan; domestic investors may purchase valuable securities issued by foreign enterprises in Taiwan as well. The scale of the TDR market is the biggest one in Asia. TDR is an excellent investment tool under normal conditions, and a financial commodity which may make Taiwan the fundraising center of Asia Pacific, and a major influence in the world.
- (2) The Elpida Memory event shows that in terms of the problems with TDRs such as conveying information, trading systems and timing differences, legal structures, and laws and jurisdictions, the relevant organizations should revise measures of examination, trade, and supervision, establish a responsibility system, introduce foreign enterprises which have good qualities and visions into Taiwan, amend relevant regulations, strengthen relevant measures, build up complete and safe systems, promote the prosperous development of TDRs in addition to positively recruiting enterprises and expanding markets.
- (3) Before TDRs become listed securities in markets, the securities underwriter shall adopt the systems of Book Building and Public Subscription in accordance with “Regulations for Securities Underwriter to Underwrite or Re-sell Valuable Securities, Taiwan Securities Association” to collect and issue TDRs; the ratio of Book Building is 50% - 90%, and the securities underwriter has the right to decide to sell the securities to anyone. However, in practice some securities underwriters sold TDRs on purpose to individuals or groups who intended to drive up prices. The juridical



差異、法令架構及法律管轄權上諸多問題，使相關單位除積極招商擴展市場外，應修訂篩選、審查、交易、監視等方面配套措施，建立責任制度，引進體質佳、具發展前景之外國企業來臺，於法規上增訂改進及補強措施，建立完善安全的機制，興利除弊，促進臺灣存託憑證蓬勃發展。

- (3) 由於 TDR 上市前，承銷券商依據「中華民國證券商業同業公會證券商承銷或再行銷售有價證券處理辦法」辦理募集發行採取詢價圈購與公開申購配售制度，詢價圈購比例為 50% 至 90%，承銷商有權決定配售予何人，實務上發生承銷商故意配售予事前參與謀議意圖炒作人士及其集團案例，已偵辦數起涉嫌炒作 TDR、內線交易、操縱價格等不法情事，司法機關有維持市場公平正義、保障合法權益之職責，對此非法牟取暴利行為應設法偵辦，為深化偵辦技能，應持續舉辦在職訓練與擴大專精講習，共同打擊不法，以因應日益複雜之跨國性重大經濟犯罪案件。

## （二）「新型態非法吸金犯罪問題探討與防制」研討會：

101 年 12 月 5 日本局舉辦「新型態非法吸金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）、詹德恩（銘傳大學社會與安全管理學系助理教授）、陳晴教（臺灣桃園地方法院院長）、王鑫健（臺灣臺北地方法院檢察署檢察官）、辛志中（公平交易委員會服務業競爭處處長）、黃光熙（金融監督管理委員會銀行局法規制度組副組長）、陳開元（金融監督管理委員會保險局副局長）、陳峰富（大通商務法律事務所律師）、曾國禔（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「新型態非法吸金」以改良式民間互助會、高科技、保證穩定獲利、國外投資、網路吸金及跨境純資本運作等型態從事非法吸金，危害層面益廣；不法集團利用前述犯罪遊走法律邊緣、牽涉法令繁多、權責機關不明及院檢偵審見解不一之特性，進而以合法掩飾非法，磁吸社會大眾資金，本局正視新型態非法吸金侵害民眾權益甚鉅，且對國內正常投資環境產生衝擊，為消弭及機先防制此類犯罪，乃邀請學者專家、法界人士及主管機關代表，深入研討此類犯罪成因、手法、型態、查扣不法所得及防制對策，





organizations have investigated several suspicious illegal acts such as driving up prices of TDR, insider trades, and fixing prices. The juridical organizations have responsibility for maintaining justice, ensuring legal benefits, investigating illegal usurious interest, strengthening investigation skills, holding on-job training and increasing lectures on professional skills, and fighting jointly against crime to deal with increasingly complex cross-boundary major economic crimes.

## *(2) Symposium on “Discussion and Prevention of New Types of Illegal Fundraising Crime”*

The symposium was held by the Bureau on December 5, 2012. Participants included: Nai-ping Yin (Adjunct Professor, Department of Finance, National Chengchi University), De-en Zhan (Assistant Professor, Department of Security Management & Social Work, Ming Chuan University), Qing-jiao Chen (Chief Judge, Taiwan Taoyuan District Court), Xin-jian Wang (Procurator, Taipei District Prosecutors Office), Zhi-zhong Xin (Director, Department of Service Industry Competition, Fair Trade Commission), Guang-xi Huang (Deputy Section Chief, Legal Affairs Division, Banking Bureau, Financial Supervisory Commission), Kao-yuan Chen (Deputy Director, Insurance Bureau, Financial Supervisory Commission), Feng-fu Chen (Attorney, Da Tung Attorneys at Law), Guo-yang Ceng (Accountant, KPMG).

### **1. Background:**

While analyzing and compiling the cases of investigation and verdict, the Bureau found that new types of illegal fundraising have taken advantage of the improved rotating savings and credit association, high technology, stable interest guarantees, overseas investment, internet fundraising, and cross-boundary simple capital operations to endanger society widely; illegal groups use the above mentioned features such as preventing infringement of law, involving varying regulations, non-specific authorities, and different investigation opinions of judicial organizations to raise funds from people by concealing illegal purposes under the guise of legitimate transactions. The Bureau thought that new types of illegal fundraising are significantly harmful to people and greatly influence the normal investment environment in Taiwan. Therefore, the Bureau invited scholars, experts, legal professionals and representatives



期能提醒民眾注意投資風險，以營造安全誠信的投資環境，共同防制此類犯罪。

## 2. 本次研討會獲致以下共識：

- (1) 清查資金流向、凍結不法所得：偵辦前應確實清查資金流向及關聯帳戶，釐清犯罪集團的資金網絡，俾利偵辦後及時凍結不法所得，避免脫產。
- (2) 加速偵辦、速審速結：檢調機關應不待集團倒閉、民眾受害或主嫌潛逃之際再予查辦，而應主動縝密蒐集具體證據，以利法院速審速結，依法審判，從重量刑，有效嚇阻不法，給予受害人及時的正義。
- (3) 加強預防宣導：在不影響偵查不公開前提下，適時藉偵辦案件做新聞處理教育民眾，使民眾了解不法集團手法及犯行。
- (4) 杜絕人頭帳戶：防堵違法吸金犯罪者利用人頭帳戶做為資金轉移的媒介，金融機構應確實確認客戶身分，注意防範不法分子開立人頭帳戶情事。
- (5) 開辦專精講習：偵辦違法吸金犯罪須具專業知能，方能抽絲剝繭追查犯罪全貌，將犯罪者繩之以法。法務部、調查局、金融監督管理委員會等







of competent authorities to discuss in depth about the causes, measures, types, seizure of illegal incomes, and prevention strategies to terminate and prevent these types of crime in hopes of reminding people of investment risks, creating honest and safe investment environments, and jointly preventing this type of crime.

## **2. Consensus reached:**

- (1) Closely monitor capital flows and freeze illegal incomes: Make sure to check thoroughly capital flows and related accounts before investigation, and verify capital networks of criminal groups for allow for freezing illegal incomes in a timely manner and preventing a fraudulent conveyance after investigation.
- (2) Accelerate investigation and speed up trial proceedings: Prosecutor and investigation bureaus should positively and carefully collect concrete evidence for speeding up trial proceedings rather than wait for liquidated groups, harmed people, or escaped suspects. The bureaus should carry out the trial in accordance with the law, ask for tough sentences, and effectively deter illegal behavior to bring justice for victims in time.
- (3) Strengthen the propagation of prevention: Educate people in a timely manner to understand criminal methods and crimes through news management of crime investigation under the hypothesis of integrity of the investigation.
- (4) Prevent proxy accounts: Financial institutions should verify customers' identity to prevent law-breakers from opening proxy accounts to transfer funds for illegal fundraising.
- (5) Open lectures of profession: It is necessary to be equipped with professional skills to investigate illegal fundraisings to comprehensively understand crimes and apprehend criminals by tracing and analyzing clues carefully. The Ministry of Justice, the Investigation Bureau, and the Financial Supervisory Commission should strengthen the connections between each other, and hold lectures for professions about crimes of finance and economy to improve investigators' knowledge of finance, money laundering, and tracing funds to improve professional investigation knowledge.
- (6) Encourage people to report: Encourage people to report illegal or offensive

應加強聯繫，藉舉辦金融、財經犯罪專精講習，精進辦案人員嫻熟金融、洗錢及追查資金等專業課程，以提昇偵辦之專業知能。

(6) 鼓勵民眾檢舉：鼓勵民眾挺身揭發該等不法行為，並酌情發予檢舉獎金，俾使司法機關得以早期發現早期偵辦，減少被害人數、損失金額以及對社會經濟秩序的衝擊。

(7) 打擊跨境犯罪：金融犯罪無遠弗屆，擴大兩岸合作打擊犯罪，並延伸到國際合作，共同防杜與打擊違法吸金犯罪。

## 參、調查犯罪案件

本年調查案件 4,139 案（含 100 年末結案件 1,698 案及本年受理案件 2,441 案）。其中調查完成之案件 1,893 案，占案件總數 45.74%；未結案件 2,246 案，占 54.26%。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 985 案，占 23.80%（詳表 2.03）；其中經濟犯罪案件 634 案，嫌疑人 2,118 人，

表 2.03  
Table 2.03

101 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 2012

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)
	100 年末結案 件數 2011 No. of Pending Cases	101 年受理案件數 2012 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	1,698	2,441	985	560	348	2,246
合 計 Total	4,139		1,893			
百分比 Percentage	41.02%	58.98%	23.80%	13.53%	8.41%	54.26%
	100%		45.74%			

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.





behaviors, and reward the entity or individual on the basis of its/his contribution to help juridical institutions to investigate criminal cases as soon as possible to decrease the number of victims, the amount of loss, and the impact on the order of economy and society.

- (7) Strike against cross-boundary crimes: Enlarge the cross-strait cooperation of striking against the spreading economic crimes, and expand international cooperation to jointly prevent and fight against fundraising crimes.

### III. Criminal Investigations

In 2012, 4,139 cases were investigated (including 1,698 cases from 2011 that were not closed, and 2,441 new cases investigated). Among those, the investigations of 1,893 cases were completed, accounting for 45.74% of the total cases; 2,246 of the investigated cases were not completed, accounting for 54.26%. Among the cases where investigations were completed, 985 cases (including tax evasion) were referred or sent to the responsible prosecutors' offices, accounting for 23.80% (see Table 2.03), of which, 634 cases were economic crimes, with 2,118 suspects and a monetary loss of \$170,351,184,106; 332 cases were general crimes, with 540 suspects and a monetary loss of \$692,818,024; 19 cases were tax evasion crimes, with fines of \$22,399,699 (see Table 2.04, 2.05, 2.06, and 2.08, and Graph 2.03 and 2.04).

#### 1. Economic Crimes

In 2012, 634 cases were referred to prosecutors' offices, increased by 1.60% as compared to 624 cases in 2011; there were 2,118 suspects, increased by 6.27% as compared to 1,993 suspects in 2011; the monetary loss was \$170,351,184,106, decreased by 5.23% as compared to \$179,752,865,877 in 2011. According to the nature of the criminal offenses, the cases referred to public prosecutors offices are broken down as follows: (see Table 2.04, 2.05, and 2.07, and Graph 2.02)

- Fraud: 206 cases, accounting for 32.49%, with 655 suspects, accounting for 30.93%.
- Embezzlement: 46 cases, accounting for 7.26%, with 75 suspects, accounting for 3.54%.
- Breach of Trust: 27 cases, accounting for 4.26%, with 86 suspects, accounting for 4.06%

表 2.04  
Table 2.04

101 年與 100 年偵辦經濟及一般犯罪案件統計

Statistics of 2012 and 2011 Investigated Economic and General Crimes

案件類別 Type of Case			年別 Year	101 年 2012			100 年 2011		
				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			634	2,118	170,351,184,106	624	1,993	179,752,865,877
	詐欺 Fraud	小計 Subtotal		206	655	17,156,218,284	193	636	9,085,203,703
		詐欺貸款 Loan Fraud		11	152	730,498,236	17	77	1,799,456,420
		國貿詐欺 Foreign Trade Fraud		1	1	4,919,493	4	14	1,121,589,853
		惡性倒閉 Fraudulent Bankruptcy		3	6	43,233,287	2	3	334,822,365
		倒會詐欺 Fraudulent Closedown of Private Loan Association		2	1	6,255,100	5	5	6,765,900
		不動產詐欺 Real Estate Fraud		9	18	1,373,284,325	3	6	222,146,400
		票據詐欺 Fraud of Negotiable Instrument		4	24	9,649,724,817	8	16	170,741,066
		詐欺投資 Investment Fraud		22	55	2,979,335,319	16	35	2,857,115,784
		信用卡詐欺 Credit Card Fraud		0	0	0	2	17	587,300,939
		廣告詐欺 Advertising Fraud		0	0	0	0	0	0
		詐欺退稅 Tax Refund Fraud		0	0	0	1	1	8,444,000
		保險詐欺 Insurance Fraud		1	1	17,934,964	0	0	0
		電腦網路詐欺 Cyber Fraud		7	13	238,601,954	1	4	61,200
		醫療詐欺 Hospitalization Fraud		25	56	252,957,232	19	48	78,451,964
		新型態集團性詐欺 New-Type Group Fraud		49	156	71,391,774	56	168	126,980,009
		其他 Others		72	172	1,788,081,783	59	242	1,771,327,803
		侵占 Embezzlement	小計 Subtotal		46	75	1,868,724,975	58	126
	普通侵占 General Embezzlement		12	18	290,768,306	13	25	297,303,520	
	公益侵占 Embezzlement Involving Public Interest		4	8	181,080,168	7	12	26,155,814	
	業務侵占 Embezzlement by Employees of Private Business		30	49	1,396,876,501	38	89	16,920,008,547	



## 第二部分 工作概況 Part Two Performance Overview



背信 Breach of Trust		27	86	2,018,719,958	29	76	4,440,816,292
重利 Usury		10	23	56,619,300	16	53	224,779,925
走私 Smuggling		5	6	3,285,644	10	10	7,100,857
違反稅捐稽徵法 Violation of Tax Collection Act		28	189	31,403,085,655	40	306	9,037,907,272
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency and Securities	小計 Subtotal	4	6	577,664,618	5	9	921,647,368
	偽造貨幣 Counterfeit of Currency	1	2	30,000	0	0	0
	偽變造有價證券 Counterfeit / Alteration of Securities	3	4	577,634,618	5	9	921,647,368
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		12	14	64,014,580	12	14	127,321,566
違反銀行法 Violation of Banking Act	小計 Subtotal	84	418	98,002,348,364	53	158	108,428,746,669
	非法吸收資金 Raising Illegal Capital Funds	34	248	33,384,926,070	10	35	26,499,276,193
	未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance	38	86	60,071,588,729	29	67	74,575,344,286
	金融機構人員背信 Breach of trust by financial personnel	3	4	48,621,918	3	3	5,921,443
	向金融機構詐欺取財 Fraud against financial institutions	2	6	448,506,325	1	23	3,300,000,000
	其他 Others	7	74	4,048,705,322	10	30	4,048,204,747
侵害智慧財產權 Infringement of Intellectual Property Right	小計 Subtotal	58	112	2,061,653,411	56	91	2,130,850,595
	違反商標法 Violation of Trademark Act	34	46	117,814,597	39	62	464,386,712
	違反著作權法 Violation of Copyright Act	24	66	1,943,838,814	17	29	1,666,463,883
違反證券交易法 Violation of Securities & Exchange Act		61	337	11,954,408,868	41	204	4,234,017,147
違反期貨交易法 Violation of Futures Exchange Act		28	68	3,076,081,539	35	133	713,887,697
違反保險法 Violation of Insurance Act		1	1	0	8	32	1,063,509,795

其他破壞經濟秩序案件 Other cases that undermined economic order	小計 Subtotal	64	128	2,108,358,910	68	145	22,093,609,110
	違反證券投資信託及顧問法 Violation of Securities Investment Trust and Consulting Act	13	36	163,462,229	22	49	20,572,753,648
	違反商業會計法 Violation of Commercial Accounting Act	6	15	1,698,381,672	5	17	1,150,181,937
	違反公司法 Violation of Company Act	23	50	232,100,000	20	45	322,604,493
	電腦犯罪 Computer crimes	6	7	3,185,009	6	6	39,194,032
	妨害農工商罪 Offenses against Agriculture, Industry and Commerce	15	18	0	11	21	0
	其他 Others	1	2	11,230,000	4	7	8,875,000
貳、一般犯罪案件 II. General Crimes		332	540	692,818,024	284	563	633,522,295
	偽造文書 Documentary forgery	90	141	598,166,665	74	160	444,474,576
	違反槍砲彈藥刀械管制條例 Violation of the Guns, Explosives and Knives Control Act	7	13	0	11	17	0
	違反危害健康之法令 Violation of health regulations	217	367	92,318,359	171	341	189,024,219
	違反疫病管理之法令 Violation of disease control regulations	5	5	0	2	2	0
	侵害人民隱私及私密之罪 Violation of personal privacy	0	0	0	3	4	0
	違反環境生態保護之法令 Violation of environmental protection regulations	5	6	330,000	14	16	23,500
	其他案件 Other cases	8	8	2,003,000	9	23	0
參、漏稅 III. Tax Evasion		19	0	22,399,699	32	0	440,322,948
肆、追緝外逃犯罪案件 IV. Tracking and Apprehension of Fugitives Abroad		7	8	0	9	9	0
	追緝 Apprehension through Extradition	4	5	0	7	7	0
	策動投案 Surrender under Persuasion	3	3	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		1	170	0	8	5	0
	國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals	1	170	0	1	0	0
	執行司法互助協定 Execution of mutual judicial assistance agreement	0	0	0	7	5	0
總計 Total		993	2,836	171,066,401,829	957	2,570	180,826,711,120





表 2.05  
Table 2.05

# 101 年與 100 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 2012 and 2011

罪名別 Crime	年度 Year	101 年 2012				100 年 2011				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 % =[(101 年 -100 年)/100 年] No. of Cases % = [(2012- 2011)/2011]	嫌疑人數 % =[(101 年 -100 年)/100 年] No. of Suspects % = [(2012- 2011)/2011]
壹、經濟犯罪案件 I. Economic Crime Cases		634	2,118	100.00%	100.00%	624	1,993	100.00%	100.00%	1.60%	6.27%
詐欺 Fraud		206	655	32.49%	30.93%	193	636	30.93%	31.91%	6.74%	2.99%
侵占 Embezzlement		46	75	7.26%	3.54%	58	126	9.29%	6.32%	-20.69%	-40.48%
背信 Breach of Trust		27	86	4.26%	4.06%	29	76	4.65%	3.81%	-6.90%	13.16%
重利 Urury		10	23	1.58%	1.09%	16	53	2.56%	2.66%	-37.50%	-56.60%
走私 Smuggling		5	6	0.79%	0.28%	10	10	1.60%	0.50%	-50.00%	-40.00%
違反稅捐稽徵法 Violation of Tax Collection Act		28	189	4.42%	8.92%	40	306	6.41%	15.35%	-30.00%	-38.24%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency and Securities		4	6	0.63%	0.28%	5	9	0.80%	0.45%	-20.00%	-33.33%
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		12	14	1.89%	0.66%	12	14	1.92%	0.70%	0.00%	0.00%
違反銀行法 Violation of Banking Act		84	418	13.25%	19.74%	53	158	8.49%	7.93%	58.49%	164.56%
侵害智慧財產權 Infringement of Intellectual Property Right		58	112	9.15%	5.29%	56	91	8.97%	4.57%	3.57%	23.08%
違反證券交易法 Violation of Securities & Exchange Act		61	337	9.62%	15.91%	41	204	6.57%	10.24%	48.78%	65.20%
違反期貨交易法 Violation of Futures Exchange Act		28	68	4.42%	3.21%	35	133	5.61%	6.67%	-20.00%	-48.87%
違反保險法 Violation of Insurance Act		1	1	0.16%	0.05%	8	32	1.28%	1.61%	-87.50%	-96.88%
其他破壞經濟秩序案件 Other cases that undermined economic order		64	128	10.09%	6.04%	68	145	10.90%	7.28%	-5.88%	-11.72%

貳、一般犯罪案件 II. General Crimes	332	540	100.00%	100.00%	284	563	100.00%	100.00%	16.90%	-4.09%
偽造文書 Document Forgery	90	141	27.11%	26.11%	74	160	26.06%	28.42%	21.62%	-11.88%
違反槍砲彈藥刀械管制條例 Violation of the Guns, Explosives and Knives Control Act	7	13	2.11%	2.41%	11	17	3.87%	3.02%	-36.36%	-23.53%
違反危害健康之法令 Violation of health regulations	217	367	65.36%	67.96%	171	341	60.21%	60.57%	26.90%	7.62%
違反疫病管理之法令 Violation of disease control regulations	5	5	1.51%	0.93%	2	2	0.70%	0.36%	150.00%	150.00%
侵害人民隱私及私密之罪 Violation of personal privacy	0	0	0.00%	0.00%	3	4	1.06%	0.71%	-100.00%	-100.00%
違反環境生態保護之法令 Violation of environmental protection regulations	5	6	1.51%	1.11%	14	16	4.93%	2.84%	-64.29%	-62.50%
其他案件 Other Cases	8	8	2.41%	1.48%	9	23	3.17%	4.09%	-11.11%	-65.22%
參、漏稅 III. Tax Evasion	19	0	100.00%	NA	32	0	100.00%	NA	-40.63%	NA
肆、追緝外逃罪犯案件 IV. Tracking and Apprehension of Fugitives Abroad	7	8	100.00%	100.00%	9	9	100.00%	100.00%	-22.22%	-11.11%
追緝 Apprehension through Extradition	4	5	57.14%	62.50%	7	7	77.78%	77.78%	-42.86%	-28.57%
策動 Surrender under Persuasion	3	3	42.86%	37.50%	2	2	22.22%	22.22%	50.00%	50.00%
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	1	170	100.00%	100.00%	8	5	100.00%	100.00%	-87.50%	3300.00%
國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals	1	170	100.00%	100.00%	1	0	12.50%	0.00%	0.00%	NA
執行司法互助協定 Execution of mutual judicial assistance agreement	0	0	0.00%	0.00%	7	5	87.50%	100.00%	-100.00%	-100.00%

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 cases and suspects of such.





表 2.06  
Table 2.06

## 101 年移(函)送偵查案件統計

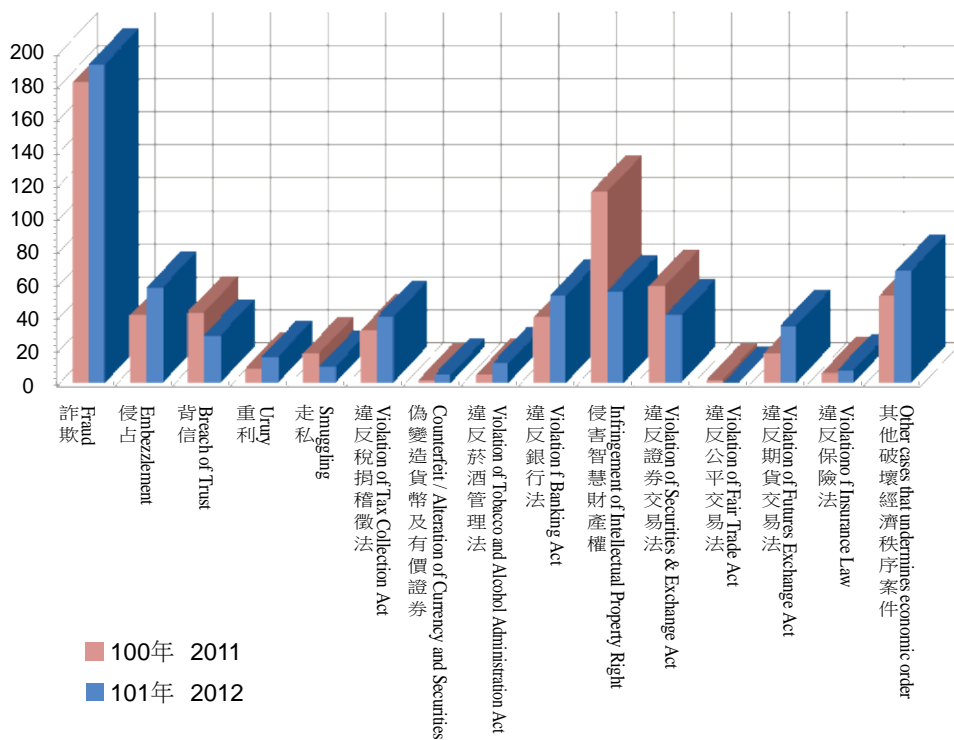
### Statistics of Investigated Cases Referred to Public Prosecutors Office (or Letter Sent) in 2012

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 Fined (Dollar)
合 計 Total	985	2,658	171,066,401,829	634	2,118	170,351,184,106	332	540	692,818,024	19	22,399,699
1 月 January	82	238	8,126,091,430	58	184	8,121,925,528	24	54	4,165,902	0	0
2 月 February	64	167	6,313,563,315	45	138	6,084,785,921	18	29	228,334,965	1	442,429
3 月 March	97	198	6,347,910,369	53	130	6,257,731,387	39	68	76,546,000	5	13,632,982
4 月 April	75	235	17,260,577,039	49	198	17,256,596,943	24	37	1,984,833	2	1,995,263
5 月 May	125	316	19,122,194,227	74	233	18,805,784,275	47	83	313,213,044	4	3,196,908
6 月 June	73	227	30,305,358,779	49	190	30,295,798,913	21	37	9,229,500	3	330,366
7 月 July	108	366	41,585,125,462	78	326	41,581,610,549	28	40	882,165	2	2,632,748
8 月 August	87	172	20,110,042,364	50	117	20,109,040,962	36	55	885,545	1	115,857
9 月 September	74	198	5,439,239,871	47	159	5,438,823,301	27	39	416,570	0	0
10 月 October	74	195	3,391,220,276	39	141	3,391,155,776	35	54	64,500	0	0
11 月 November	64	177	3,024,066,163	48	158	3,024,013,017	15	19	0	1	53,146
12 月 December	62	169	10,041,012,534	44	144	9,983,917,534	18	25	57,095,000	0	0

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



101 年與 100 年偵辦經濟犯罪案件類別比較

Comparison of Economic Crime Cases Investigated in 2012 and 2011, by Type

涉案標的 1,703 億 5,118 萬 4,106 元；一般犯罪案件 332 案，嫌疑人 540 人，涉案標的 6 億 9,281 萬 8,024 元；查緝漏稅案件 19 案，裁罰金額 2,239 萬 9,699 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 634 案，較 100 年之 624 案，增加 1.60%；嫌疑人 2,118 人，較 100 年之 1,993 人，增加 6.27%；涉案標的 1,703 億 5,118 萬 4,106 元，較 100 年之 1,797 億 5,286 萬 5,877 元，減少 5.23%。本年移送偵查各類案件如下：（詳表 2.04、2.05、2.07 及圖 2.02）





表 2.07  
Table 2.07

## 101 年移送偵查經濟犯罪案件統計

### Statistics of 2012 Investigated Economic Crime Cases Forwarded

月份 Month	罪名別 Crime	案件數 No. of Cases	嫌疑人數 No. of Suspects	詐欺 Fraud		侵占 Embezzlement		背信 Breach of Trust		重利 Usury	
				案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects
合 計 Total		634	2,118	206	655	46	75	27	86	10	23
1 月 January		58	184	27	83	7	13	2	11	0	0
2 月 February		45	138	14	47	6	7	3	7	0	0
3 月 March		53	130	15	23	1	1	2	2	0	0
4 月 April		49	198	17	28	2	3	4	5	1	2
5 月 May		74	233	29	73	4	5	6	32	0	0
6 月 June		49	190	20	70	3	5	2	9	1	2
7 月 July		78	326	28	190	5	11	2	5	0	0
8 月 August		50	117	14	35	5	8	2	9	1	1
9 月 September		47	159	12	40	3	5	2	3	2	8
10 月 October		39	141	8	21	4	6	2	3	3	5
11 月 November		48	158	10	13	3	5	0	0	2	5
12 月 December		44	144	12	32	3	6	0	0	0	0

續表 2.07

Table 2.07 (cont.)

# 101 年移送偵查經濟犯罪案件統計

## Statistics of 2012 Investigated Economic Crime Cases Forwarded

罪名別 Crime	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 and Securities		侵害智慧財產權 Infringement of Intellectual Property Right		違反菸酒管理法 Violation of Tobacco and Alcohol Administration 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	5	6	28	189	4	6	58	112	12	14
1 月 January	0	0	2	5	0	0	2	5	0	0
2 月 February	0	0	0	0	0	0	3	5	0	0
3 月 March	1	1	4	11	0	0	7	21	2	2
4 月 April	0	0	3	14	0	0	8	13	2	2
5 月 May	2	3	4	37	2	3	6	8	4	5
6 月 June	0	0	2	64	0	0	5	10	0	0
7 月 July	1	1	3	9	0	0	8	12	1	2
8 月 August	0	0	0	0	1	1	3	3	0	0
9 月 September	0	0	1	1	1	2	4	5	2	2
10 月 October	0	0	2	27	0	0	5	19	0	0
11 月 November	0	0	6	14	0	0	5	9	0	0
12 月 December	1	1	1	7	0	0	2	2	1	1





續表 2.07  
Table 2.07 (cont.)

## 101 年移送偵查經濟犯罪案件統計

### Statistics of 2012 Investigated Economic Crime Cases Forwarded

罪名別 Crime  月份 Month	違反證券交易法 Violation of Securities Exchange Act		違反銀行法 Violation of Banking 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
合 計 Total	61	337	84	418	28	68	1	1
1 月 January	7	22	5	36	2	2	0	0
2 月 February	6	18	5	43	3	5	0	0
3 月 March	7	34	8	27	1	2	0	0
4 月 April	3	27	4	98	2	2	0	0
5 月 May	2	10	10	46	0	0	0	0
6 月 June	3	13	7	11	1	2	1	1
7 月 July	6	32	10	44	5	6	0	0
8 月 August	5	15	9	23	4	9	0	0
9 月 September	6	38	7	33	3	15	0	0
10 月 October	3	29	4	12	3	10	0	0
11 月 November	6	53	7	16	3	13	0	0
12 月 December	7	46	8	29	1	2	0	0

續表 2.07

Table 2.07 (cont.)

# 101 年移送偵查經濟犯罪案件統計

## Statistics of 2012 Investigated Economic Crime Cases Forwarded

<div> <div>罪名別</div> <div>Crime</div> </div>	其他破壞經濟秩序案件					
	Other crimes that undermine economic order					
	違反證券投資信託及顧問法		違反商業會計法		違反公司法	
<div> <div>月份</div> <div>Month</div> </div>	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	13	36	6	15	23	50
1 月 January	1	1	0	0	2	5
2 月 February	2	2	0	0	3	4
3 月 March	2	2	1	2	0	0
4 月 April	0	0	0	0	1	2
5 月 May	1	2	1	3	2	5
6 月 June	0	0	0	0	0	0
7 月 July	3	4	1	3	3	3
8 月 August	0	0	1	4	3	6
9 月 September	1	3	0	0	2	3
10 月 October	0	0	0	0	1	4
11 月 November	1	17	0	0	4	11
12 月 December	2	5	2	3	2	7





續表 2.07  
Table 2.07 (cont.)

## 101 年移送偵查經濟犯罪案件統計

### Statistics of 2012 Investigated Economic Crime Cases Forwarded

月份 Month	罪名別 Crime	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
合 計 Total		6	7	15	18	1
1 月 January		0	0	1	1	0
2 月 February		0	0	0	0	0
3 月 March		0	0	2	2	0
4 月 April		1	1	1	1	0
5 月 May		1	1	0	0	0
6 月 June		3	3	1	0	0
7 月 July		0	0	2	4	0
8 月 August		0	0	2	3	0
9 月 September		0	0	1	1	0
10 月 October		1	2	3	3	0
11 月 November		0	0	0	0	1
12 月 December		0	0	2	3	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	100 年 2011	101 年 2012
案件數 No. of Cases			940	985
百分比 Percentage			100.00%	104.79%
增減率 Rate of Change			9.05%	4.79%
嫌疑人數 No. of Suspects			2,556	2,658
百分比 Percentage			100.00%	103.99%
增減率 Rate of Change			1.27%	3.99%
經濟犯罪案件 Economic Crimes	案件數 No. of Cases		624	634
	嫌疑人數 No. of Suspects		1,993	2,118
	涉案標的 ( 千元 ) Underlying Amount (1,000 of Dollars)		179,752,866	170,351,184
一般犯罪案件 General Crimes	案件數 No. of Cases		284	332
	嫌疑人數 No. of Suspects		563	540
	涉案標的 ( 千元 ) Underlying Amount (1,000 of Dollars)		633,523	692,818
漏稅案件 Tax Evasion	案件數 No. of Cases		32	19
	裁罰金額 ( 千元 ) Amount of Fined (1,000 of Dollars)		440,323	22,399

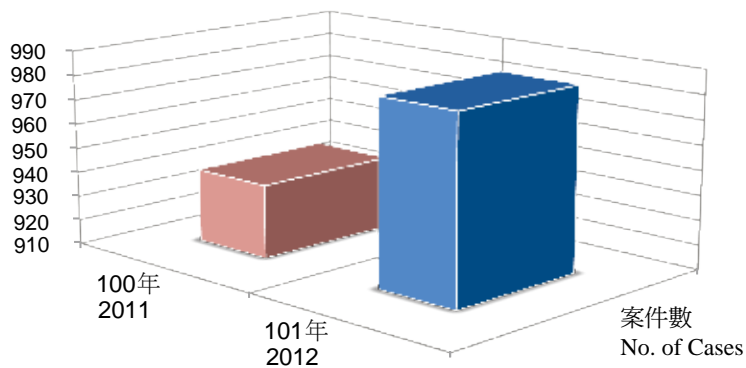
說明：本表所列數字不含追緝外逃案件數。

Note : Numbers in this table exclude overseas fugitives cases.



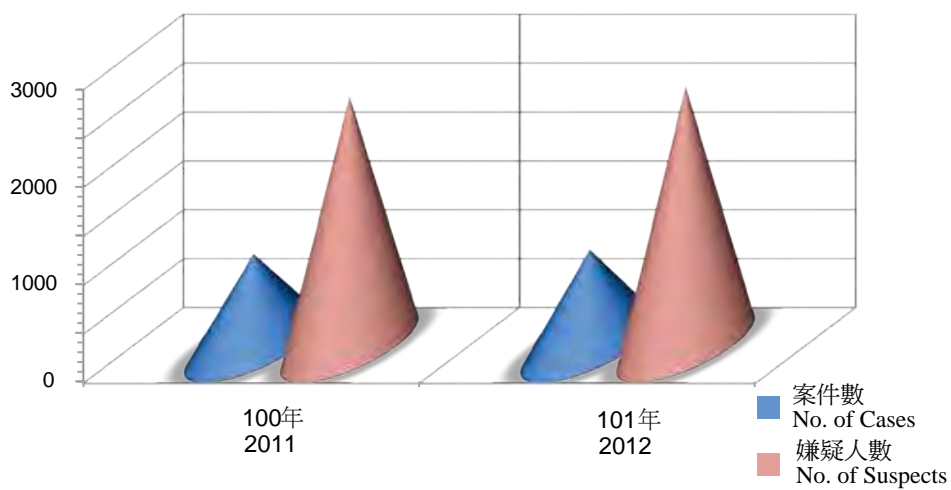


圖 2.03  
Graph 2.03



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

- 詐欺：206 案，占 32.49%；嫌疑人 655 人，占 30.93%。
- 侵占：46 案，占 7.26%；嫌疑人 75 人，占 3.54%。
- 背信：27 案，占 4.26%；嫌疑人 86 人，占 4.06%
- 重利：10 案，占 1.58%；嫌疑人 23 人，占 1.09%。
- 走私：5 案，占 0.79%；嫌疑人 6 人，占 0.28%。
- 違反稅捐稽徵法：28 案，占 4.42%；嫌疑人 189 人，占 8.92%。
- 偽變造貨幣及有價證券：4 案，占 0.63%；嫌疑人 6 人，占 0.28%。
- 違反菸酒管理法：12 案，占 1.89%；嫌疑人 14 人，占 0.66%。
- 違反銀行法：84 案，占 13.25%；嫌疑人 418 人，占 19.74%。
- 侵害智慧財產權：58 案，占 9.15%；嫌疑人 112 人，占 5.29%。
- 違反證券交易法：61 案，占 9.62%；嫌疑人 337 人，占 15.91%。
- 違反期貨交易法：28 案，占 4.42%；嫌疑人 68 人，占 3.21%。
- 違反保險法：1 案，占 0.16%；嫌疑人 1 人，占 0.05%。
- 其他破壞經濟秩序案件 64 案（含違反證券投資信託及顧問法 13 案、違反商業會計法 6 案、違反公司法 23 案、電腦犯罪 6 案、妨害農工商罪 15 案及其他 1 案），占 10.09%；嫌疑人 128 人，占 6.04%。

上述移送偵查案件涉案標的在 1,000 萬元以上者 265 案，較 100 年 223 案增加 42 案，占年度案件總數 41.80%，較 100 年之 35.74% 增加 6.06%。（詳表 2.09）

## （一）詐欺案件

### 1. 數據比較：

本年詐欺案件計 206 案，較 100 年之 193 案，增加 6.74%；嫌疑人 655 人，較 100 年之 636 人，增加 2.99%；涉案標的 171 億 5,621 萬 8,284 元，較 100 年之 90 億 8,520 萬 3,703 元，增加 88.84%。（詳表 2.04、2.05、2.10 及圖 2.05）

案件型態：

- (1) 詐欺貸款 11 案。
- (2) 國貿詐欺 1 案。
- (3) 惡性倒閉 3 案。
- (4) 倒會詐欺 2 案。





- Usury: 10 cases, accounting for 1.58%, with 23 suspects, accounting for 1.09%.
- Smuggling: 5 cases, accounting for 0.79%, with 6 suspects, accounting for 0.28%.
- Violation of the Tax Collection Act: 28 cases, accounting for 4.42%, with 189 suspects, accounting for 8.92%.
- Counterfeit / Alteration of Currency and Securities: 4 cases, accounting for 0.63%, with 6 suspects, accounting for 0.28%.
- Violation of Tobacco and Alcohol Administration Act: 12 cases, accounting for 1.89%, with 14 suspects, accounting for 0.66%.
- Violation of Banking Act: 84 cases, accounting for 13.25%, with 418 suspects, accounting for 19.74%.

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	100 年 2011		101 年 2012	
	案件數 No. of Cases	百分比 Percentage	案件數 No. of Cases	百分比 Percentage
<b>合 計 Total</b>	<b>624</b>	<b>100.00%</b>	<b>634</b>	<b>100.00%</b>
10 萬元以下 Below 100,000	155	24.84%	151	23.82%
10 萬元以上未滿 200 萬元 100,000 - 2,000,000	142	22.76%	125	19.72%
200 萬元以上未滿 500 萬元 2,000,000 - 5,000,000	55	8.81%	53	8.36%
500 萬元以上未滿 1,000 萬元 5,000,000 - 10,000,000	49	7.85%	40	6.31%
1,000 萬元以上未滿 5,000 萬元 10,000,000 - 50,000,000	223	87	265	113
		13.94%		17.82%
5,000 萬元以上未滿 1 億元 50,000,000 - 100,000,000		31		41
		35.74%		41.80%
1 億元以上 Above 100,000,000		105		111
		16.83%		17.51%

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.

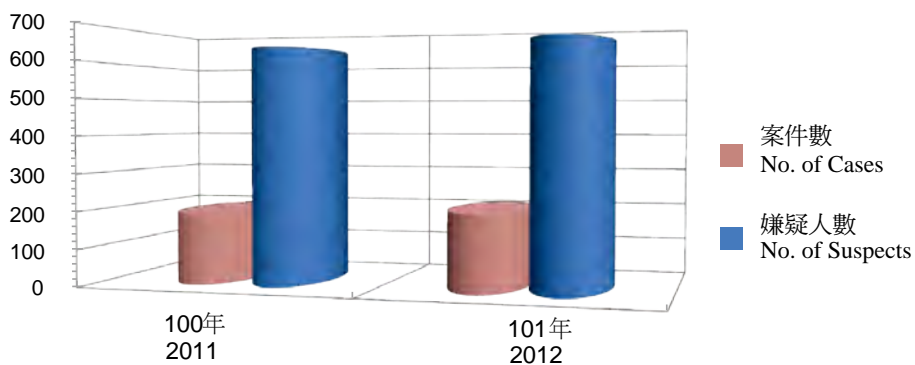
表 2.10  
Table 2.10

## 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	100 年 2011	101 年 2012
案件數 No. of Cases		193	206
百分比 Percentage		100.00%	106.74%
增減率 Rate of Change		6.04%	6.74%
嫌疑人數 No. of Suspects		636	655
百分比 Percentage		100.00%	102.99%
增減率 Rate of Change		-11.03%	2.99%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		9,085,204	17,156,218
增減率 Rate of Change		-27.80%	88.84%

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





- Intellectual property right infringement: 58 cases, accounting for 9.15%, with 112 suspects, accounting for 5.29%.
- Violation of Securities and Exchange Act: 61 cases, accounting for 9.62%, with 337 suspects, accounting for 15.91%.
- Violation of Futures Trading Act: 28 cases, accounting for 4.42%, with 68 suspects, accounting for 3.21%.
- Violation of Insurance Act: 1 case, accounting for 0.16%, with 1 suspect, accounting for 0.05%.
- There were 64 other cases that undermined economic order (including 13 cases of violating the Securities Investment Trust and Consulting Act, 6 cases of violating the Business Entity Accounting Act, 23 cases of violating the Company Act, 6 cases of computer crimes, 15 cases of offenses Against Agriculture, Industry, and Commerce and 1 other cases) accounting for 10.09%, with 128 suspects, accounting for 6.04%.

Of the aforesaid referred cases, 265 involved more than \$10 million, which is 42 cases more than the 223 cases in 2011, and account for 41.80% of all cases, which is 6.06% more than 35.74% in 2011 (see Table 2.09).

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

### **1. Statistics:**

There were 206 fraud cases referred in 2012, which was 6.74% more than the 193 cases in 2011; with 655 suspects, which was 2.99% more than the 636 suspects in 2011; involving monetary value of \$17,156,218,284, which was 88.84% more than the \$9,085,203,703 in 2011 (see Table 2.04, 2.05, and 2.10, and Graph 2.05).

The cases include:

- (1) Loan fraud: 11 cases.
- (2) Foreign trade fraud: 1 case.
- (3) Fraudulent bankruptcy: 3 cases.
- (4) Fraudulent closedown of private loan association: 2 cases.
- (5) Real estate fraud: 9 cases.
- (6) Fraud of negotiable instrument: 4 cases.
- (7) Investment fraud: 22 cases.
- (8) Credit card fraud: 0 case.

- (5) 不動產詐欺 9 案。
- (6) 票據詐欺 4 案。
- (7) 詐欺投資 22 案。
- (8) 信用卡詐欺 0 案。
- (9) 廣告詐欺 0 案。
- (10) 詐欺退稅 0 案。
- (11) 保險詐欺 1 案。
- (12) 電腦網路詐欺 7 案。
- (13) 醫療詐欺 25 案。
- (14) 新型態集團性詐欺 49 案。
- (15) 其他 72 案。

(詳表 2.04、2.11 及圖 2.06)

## 2. 重要案例：

- (1) 陳○○、蘇○○二人自 99 年 7 月間起虛設典○公司與臣○公司，並向合作金庫等多家金融機構申領支票，再將支票以數千元至數萬元不等之價格，販售予不特定之人供作詐騙使用，金額計 1 億 1,276 萬 4,988 元，經於 101 年 1 月 2 日移送臺北地方法院檢察署偵辦。
- (2) 廖○○係瑞○藥廠實際負責人，蔡○○係明○醫院及賢○醫院實際負責人，渠等自 96 年第 4 季起至 97 年第 3 季間，利用中央健康保險局調查藥品市場價格「(甲)、(乙)調查」之際，故意隱匿瑞○藥廠販售之 ZORIMIN 及 CLINDAMYCIN 藥品之折讓金額，且 98 年 10 月至 100 年 6 月間，該藥廠亦有隱匿 82 項藥品價格，申報不實銷售資料，致中央健康保險局增加給付經費，健保損失達 2 億 2,516 萬 1,450 元，經於 101 年 2 月 23 日移送臺南地方法院檢察署偵辦。
- (3) 林○○、徐○○夫婦係家○公司負責人，渠等以徐○○名義在美國申請紙上公司 NATURE'S SELECT INTERNATIONAL INC. (簡稱 N.S.I.)，將家○公司所生產、銷售之優○力等系列保健產品包裝、宣傳單及說明書上，虛偽標記「美國 N.S.I. 知名營養品集團技術授權」及「原產地美國」，復明知優○力等保健食品未經檢驗合格，竟偽造臺灣檢驗科技股份有限公司





- (9) Advertising fraud: 0 case.
  - (10) Tax refund fraud: 0 case.
  - (11) Insurance fraud: 1 case.
  - (12) Internet fraud: 7 cases.
  - (13) Medical fraud: 25 cases.
  - (14) New-type group fraud: 49 cases.
  - (15) Others: 72 cases.
- (See Table 2.04, 2.11, and Graph 2.06)

## 2. Significant cases:

- (1) XX Chen and XX Su had established two fictitious companies, Dian-X Company and Chen-X Company, since July 2010, and applied to open checking accounts at several financial institutions including Taiwan Cooperative Bank, and sold the checks to non-specific people for fraudulent use with the prices of thousands to hundreds of thousands, the total illegal income reached NT\$112,764,988. This case was referred on January 2, 2012 to Taipei District Prosecutors Office.
- (2) XX Liao was the actual person responsible for Rui-X Pharmaceutical Factory, and XX Cai was the actual person responsible for Ming-X Hospital and Xian-X Hospital. XX Liao and XX Cai intentionally hid the discount prices of the medicines ZORIMIN and CLINDAMYCIN which were sold by Rui-X Pharmaceutical Factory when the Bureau of National Health Insurance investigated in medicine prices in the market “A and B Investigation” during the period from the fourth season of 2007 to the third season of 2008. In addition, from October 2009 to June 2011, the pharmaceutical factory hid the prices of 82 medicines and made fake sales reports so that the Bureau of National Health Insurance increased the expenditure of medical payment greatly, and lost a huge amount of health insurance costs at NT\$225,161,450. The case was referred to Tainan District Prosecutors Office on February 23, 2012.
- (3) XX Lin and his spouse XX Xu were the persons responsible for Jia-X Company. They applied for a fictitious company Nature’s Select International (N.S.I. in short) in the name of XX Xu in America. Later, they applied fake labels on the package, flyer and instructions leaflet of the serial health products “You-X-Li”, saying “Technology Licensing from N.S.I., the well-known nutrition product group” and “Country of origin: U.S.A.”. In addition, they fabricated a qualification report of SGS Taiwan Limited for

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	100 年 2011	101 年 2012
<b>案件數合計</b> <b>Total No. of Cases</b>		<b>193</b>	<b>206</b>
<b>詐欺貸款</b> <b>Loan Fraud</b>		17	11
百分比 Percentage		8.81%	5.34%
增減率 Rate of Change		21.43%	-35.29%
<b>國貿詐欺</b> <b>Foreign trade fraud</b>		4	1
百分比 Percentage		2.07%	0.49%
增減率 Rate of Change		NA	-75.00%
<b>惡性倒閉</b> <b>Fraudulent bankruptcy</b>		2	3
百分比 Percentage		1.04%	1.46%
增減率 Rate of Change		0.00%	50.00%
<b>倒會詐欺</b> <b>Fraudulent closedown of private loan association</b>		5	2
百分比 Percentage		2.59%	0.97%
增減率 Rate of Change		150.00%	-60.00%
<b>不動產詐欺</b> <b>Real estate fraud</b>		3	9
百分比 Percentage		1.55%	4.37%
增減率 Rate of Change		50.00%	200.00%





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	100 年 2011	101 年 2012
<b>票據詐欺</b> <b>Fraud of negotiable instrument</b>		8	4
百分比 Percentage		4.15%	1.94%
增減率 Rate of Change		33.33%	-50.00%
<b>詐欺投資</b> <b>Investment fraud</b>		16	22
百分比 Percentage		8.29%	10.68%
增減率 Rate of Change		-27.27%	37.50%
<b>信用卡詐欺</b> <b>Credit Card Fraud</b>		2	0
百分比 Percentage		1.04%	0.00%
增減率 Rate of Change		100.00%	-100.00%
<b>廣告詐欺</b> <b>Advertising Fraud</b>		0	0
百分比 Percentage		0.00%	0.00%
增減率 Rate of Change		-100.00%	NA
<b>詐欺退稅</b> <b>Tax Refund Fraud</b>		1	0
百分比 Percentage		0.52%	0.00%
增減率 Rate of Change		NA	-100.00%

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

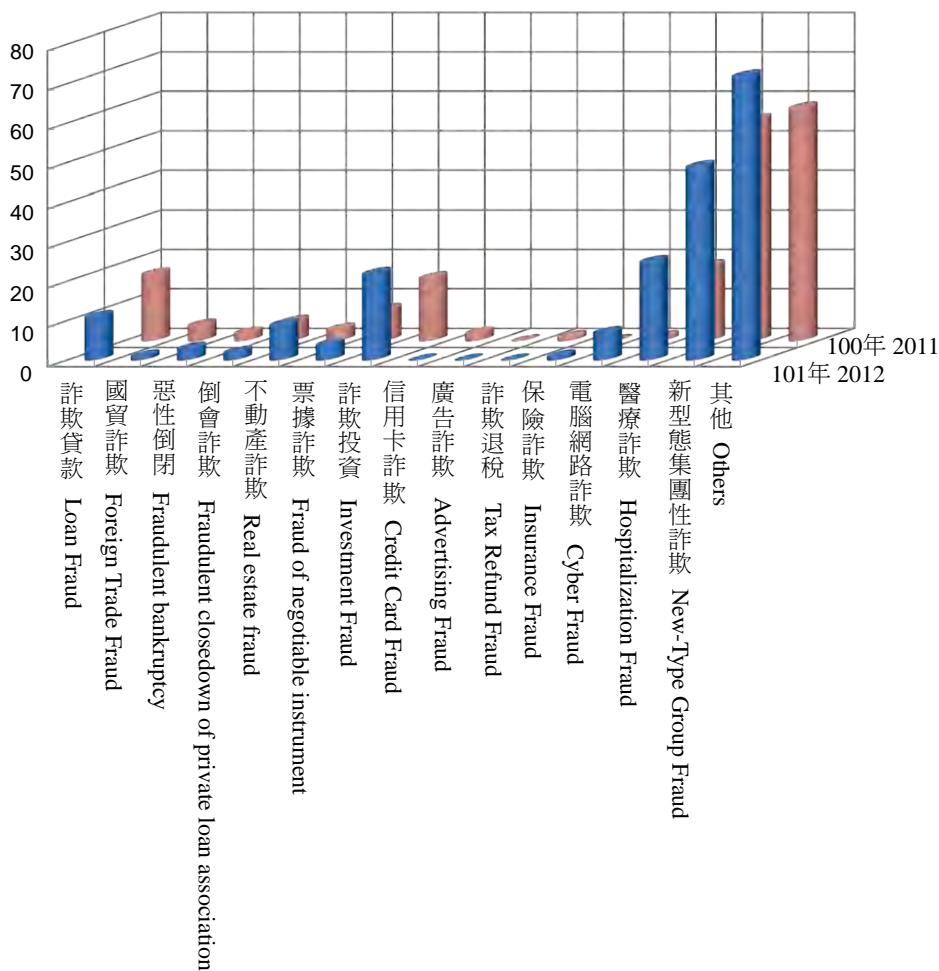
項目 Item	年別 Year	100 年 2011	101 年 2012
<b>保險詐欺 Insurance Fraud</b>		0	1
百分比 Percentage		0.00%	0.49%
增減率 Rate of Change		-100.00%	NA
<b>電腦網路詐欺 Cyber Fraud</b>		1	7
百分比 Percentage		0.52%	3.40%
增減率 Rate of Change		-66.67%	600.00%
<b>醫療詐欺 Hospitalization Fraud</b>		19	25
百分比 Percentage		9.84%	12.14%
增減率 Rate of Change		72.73%	31.58%
<b>新型態集團性詐欺 New-Type Group Fraud</b>		56	49
百分比 Percentage		29.02%	23.79%
增減率 Rate of Change		33.33%	-12.50%
<b>其他 Others</b>		59	72
百分比 Percentage		30.57%	34.95%
增減率 Rate of Change		-18.06%	22.03%





the health product “You-X-Li” which did not pass examinations, and presented the fake reports to chain firms such as Carrefour and RT-MART. The total illegal income they obtained reached NT\$375,975,009. The case was referred to Shi-Lin District Prosecutors Office on August 30, 2012.

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

(SGS) 等機構之合格報告，出示予家樂福、大潤發等下游通路廠商，不法獲利達 3 億 7,597 萬 5,009 元，經於 101 年 4 月 30 日移送臺北士林地方法院檢察署偵辦。

- (4) 劉○○、李○○係康○藥局負責人，渠等自 95 年 7 月至 101 年 2 月間，明知該藥局藥師蘇○○、林○○及陳○○休假，仍以渠等調劑名義，製作不實電磁紀錄申報藥事服務費，另為規避中央健康保險局規範藥事人員合理調劑量為每人每日 100 件之支付標準，復於 95 年及 97 年間分別向張○○、王○○租用藥師執照，並以渠等調劑名義申報藥事服務費，確保超過之調劑量能獲得給付，詐領健保藥事服務費共計 1,031 萬 1,895 元，經於 101 年 5 月 30 日移送臺東地方法院檢察署偵辦。
- (5) 葉○○係銓○公司負責人，88、89 年間葉○○以其妻王○○名義收購臺北市士林區福○段 2 小段 16 筆土地及座落其上之建物，嗣後臺北市政府地政處於上開地段辦理「士林官邸北側地區區段徵收案」以興建市民住宅，明訂建物所有權人縱擁有數個門牌，亦僅能配售市民住宅 1 戶，葉○○竟簽立不實買賣契約，將建物所有權移轉分散至李○○等 22 位人頭名下，再以人頭名義低價承購市民住宅，復於產權過戶後，再度簽立不實買賣契約，將 22 戶市民住宅所有權移轉登記予銓○公司，獲取不法利益四億二千一百餘萬元，經於 101 年 6 月 14 日移送臺北士林地方法院檢察署偵辦。
- (6) 陳○○、連○○及翟○○等 26 人共組電話詐欺集團，由境外詐騙集團成員以電話向魏○等被害人訛稱涉及刑事案件，須將名下提款卡、存款或財產交付前來取款之檢察官、書記官監管云云，嗣陳○○、連○○及翟○○等人再假冒書記官、專員，向被害人出示偽造檢察官周○○開立之臺灣臺北地方法院檢察署監管收據等，致被害人陷於錯誤，依指示交付現金或以金融卡匯款，詐取 2,732 萬 1,175 元，經於 101 年 6 月 25 日移送高雄地方法院檢察署偵辦。
- (7) 陳○○係理○公司負責人，自 101 年 8 月起向上○生物科技公司購入原料，





- (4) XX Liu and XX Li were the persons responsible for Kang-X Pharmacy. However, they intentionally made fake electronic records in the name of dispensing to apply for dispensing service fees when XX Su, XX Lin, and XX Chen, the pharmacists of Kang-X Pharmacy were on leave during the period from July 2006 to February 2012; in addition, during the period from 2006 to 2008, they rented the licenses of pharmacists from XX Zhang and XX Wang to avoid the requirements for payment standards stipulated by the Bureau of National Health Insurance for all kinds of pharmacists and assistants to make sure that the excessive quantity of dispensing would be paid, though the daily quantity is 100 pieces per person. The illegal income of dispensing service fee reached NT\$10,311,895. The case was referred to Taitung District Prosecutors Office on May 30, 2012.
- (5) XX Ye was the person responsible for Quan-X Company. During the period from 1999 to 2000, XX Ye purchased the land of 16 Lots, Subsection No. 2, Fu-X Section, Shi-Lin District, Taipei City, and the buildings on it in the name of his spouse XX Wang. Later, the Department of Land, Taipei City Government implemented the “Project of Zone Expropriation of North Side Area of Shilin Presidential Residence” on the above-mentioned land to build up residents. In accordance with the rules of the project, the owner of the building is eligible to purchase a resident only even he/she owns many number plates of houses. However, XX Ye signed up fake agreements of purchase, and transferred all ownerships of building to 22 titulars separately, and later on purchased the residences with low prices in the name of the titulars. After ownership transferring, XX Ye signed up fake purchase contracts again to transfer 22 ownerships of residence to the Quan-X Company to obtain an illegal income of over NT\$421,000,000. The case was referred on June 14, 2012 to Shi-Lin District Prosecutors Office.
- (6) XX Chen, XX Lian, XX Zhai, and 23 other people formed a phone scam group, and designated foreign members of the group to lie to the victims such as XX Wei over the phone that the victims had become involved in criminal cases, and needed to give their debit cards, savings or property to prosecutors or law clerks; next, XX Chen, XX Lian, and XX Zhai pretended to be law clerks and specialists, and presented fake regulatory receipts issued by XX Zhou of Taipei District Prosecutors Office so that the victims made mistakes to give cash or remit money with ATM cards in accordance with instructions. The illegal income reached NT\$27,321,175. The case was referred to Kaohsiung District Prosecutors Office.

並在桃園縣蘆竹鄉設置生產線，仿製 SWISSWEDA（瑞士薇黛）品牌化粧品，復於外包裝盒貼上產地為瑞士之不實標籤後，鋪貨至臺北及臺中等地百貨專櫃或其自營之 SPA 美容美體館販售或使用，經於 101 年 12 月 21 日移送桃園地方法院檢察署偵辦。

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	100 年 2011	101 年 2012
案件數 No. of Cases			58	46
百分比 Percentage			100.00%	79.31%
增減率 Rate of Change			41.46%	-20.69%
嫌疑人數 No. of Suspects			126	75
百分比 Percentage			100.00%	59.52%
增減率 Rate of Change			82.61%	-40.48%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)			17,243,468	1,868,724
增減率 Rate of Change			486.66%	-89.16%
侵占類別 Type of Embezzlement	普通侵占 General Embezzlement		13	12
	公益侵占 Embezzlement Involving Public Interest		7	4
	業務侵占 Embezzlement by Employees of Private Business		38	30





(7) XX Chen was the person responsible for Li-X Company, and had purchased raw materials from Shang-X Bio Technology Company and had established production lines in Luzhu Township, Taoyuan County to produce fake SWISSWEDA cosmetics since August 2012. In addition, they put on fake labels saying “Country of origin: Switzerland” on the packages and sold the products in department stores or self-operated SPA shops in Taipei or Taichung. The case was referred to Taoyuan District Prosecutors Office.

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

### **1. Statistics:**

There were of 46 cases of embezzlement referred in 2012, which was 20.69% less than the 58 cases in 2011; with 75 suspects, which was 40.48% less than the 126 suspects in 2011; involving monetary value of \$1,868,724,975, which was 89.16% less than the \$17,243,467,881 loss in 2011 (see Table 2.04, 2.05, and 2.12, and Graph 2.07 and 2.08).

The cases include:

- (1) General embezzlement: 12 cases.
  - (2) Embezzlement involving public interest: 4 cases.
  - (3) Embezzlement by employees of private business: 30 cases.
- (See Table 2.04, 2.12, and Graph 2.08)

### **2. Significant cases:**

- (1) XX Wu was the Chairman of Xian-X Company. He diverted NT\$40 million of Xian-X Company, remitted the funds into the account of Zhong-X Chemical Company in his own name, and purchased shares of capital increase of Zhong-X Chemical Company. Xian-X Company signed up the Contract of Technology Transfer and Cooperation of Development, Production, and Design of Product Know-How” with XX Zhong, Wu’s spouse and the person responsible for American You-X Company without the permission of the Board of Directors. Later on, American You-X Company did not transfer technologies and products according to the contract; however, Xian-X Company had paid NT\$28 million. Besides, XX Wu had set the pledge of property owned by Xian-X

## (二) 侵占案件

### 1. 數據比較：

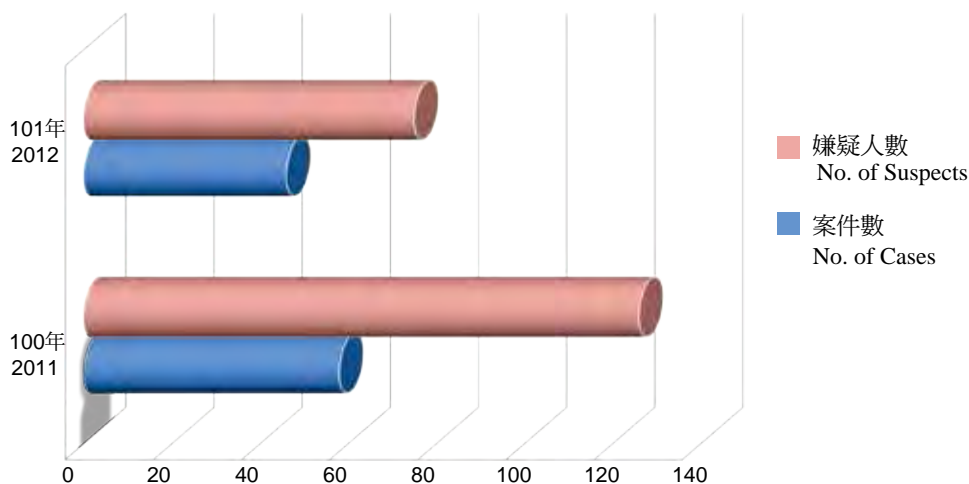
本年移送侵占案件 46 案，較 100 年之 58 案，減少 20.69%；嫌疑人 75 人，較 100 年之 126 人，減少 40.48%；涉案標的 18 億 6,872 萬 4,975 元，較 100 年之 172 億 4,346 萬 7,881 元，減少 89.16%。（詳表 2.04、2.05、2.12 及圖 2.07、2.08）

案件型態：

- (1) 普通侵占 12 案。
- (2) 公益侵占 4 案。
- (3) 業務侵占 30 案。

（詳表 2.04、2.12 及圖 2.08）

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

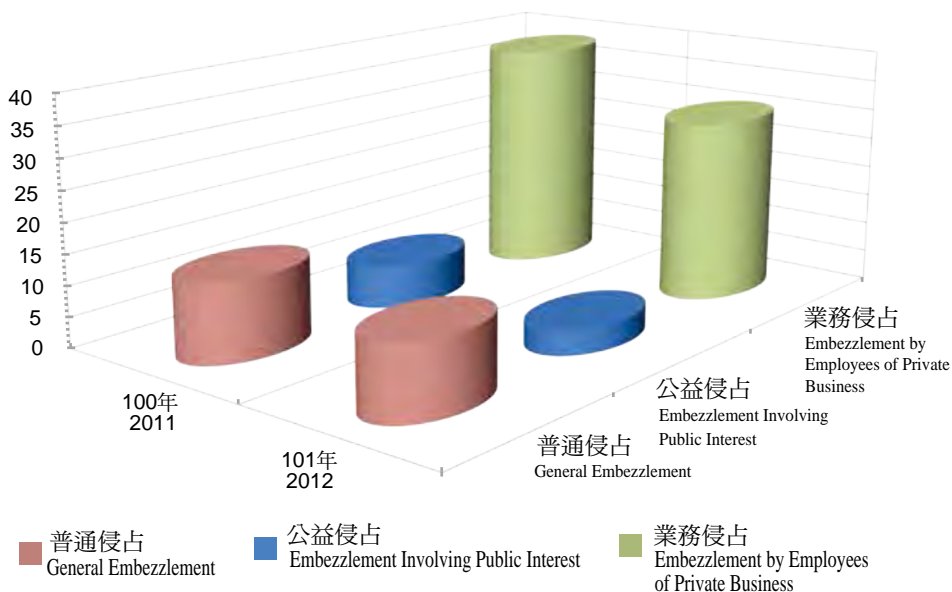




Company, and made a loan of NT\$50 million, of which NT\$25.56 million was used to pay for the related expenses of provisional attachment cancellation, causing Xian-X Company huge debts without any benefit. The case was referred to Hsinchu District Prosecutors Office on February 2, 2012.

- (2) XX Chen, the product manager of Hui-X Company, took advantage of his position to request Yi-X Company, the contractor of premium promotion for consumers and dealers, to quote NT\$50 million for budget per season, and gave approval through the quotation system of the company for each level of ranks since 2009. Later on, XX Chen requested Yi-X Company to purchase gifts such as electronic coupons in accordance with the actual exchange amount of purchase per season; and purchase postal gift coupons of Chunghua Postal Co., Ltd. if the rest of premium amount did not reach the budget quotas; after the purchase, XX Chen exchanged the coupons that are equivalent to the

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. 重要案例：

- (1) 巫○○係先○公司董事長，91 年 3 月至 95 年 11 月間，挪用先○公司資金 4,000 萬元，以個人名義匯入中○化公司帳戶，認購中○化公司增資股份。復未經董事會同意，以先○公司與渠配偶張○○擔任負責人之美商優○公司簽訂「產品開發、製造、設計等專門技術權利移轉技術合作合約書」，美商優○公司未依約移轉技術及產品，但先○公司已支付 2,800 萬元。且擅自以先○公司名下之不動產設定抵押擔保，對外借貸 5,000 萬元，其中 2,556 萬元用於塗銷渠個人遭假扣押之相關費用，致先○公司無端負擔債務，經於 101 年 2 月 2 日移送新竹地方法院檢察署偵辦。
- (2) 陳○○係惠○公司產品經理，自 98 年間起利用職務之便，要求承包惠○公司辦理消費者、經銷商業務促銷獎勵之宜○公司，先以每季預算約五十萬元向惠○公司報價，再透過該公司報價系統逐級簽核。嗣後陳○○要求宜○公司依每季實際兌換之金額採購電子禮券等贈品，未達預算額度所餘之獎勵金額，全數購買中華郵政公司禮券後，交由陳○○持向中華郵政公司兌換同額款項，存入渠郵局帳戶內，共計侵占約一億七千萬元，經於 101 年 2 月 10 日移送臺北士林地方法院檢察署偵辦。
- (3) 曾○○係「財團法人道○教育基金會」董事長、「道○學校財團法人」捐助人，明知非經董事會決議、主管機關核准，不得動支基金會及財團法人之基金，卻因個人資金需求，先後挪用基金會基金 499 萬 2,610 元、425 萬元及 490 萬元，嗣每年基金會製作資產負債表報前先行回補，俟主管機關審查後再匯出。另明知捐助「道○學校財團法人」之款項及土地，已屬該財團法人之財產，竟於主管機關審核後，隨即擅將款項匯回渠私人銀行帳戶，並於接受勤○集團捐贈價值 6,000 萬元之土地後，以不適做學校用地理由，將該土地登記於渠配偶張○○名下，侵占基金會、財團法人財產合計 9,213 萬 2,610 元，經於 101 年 2 月 15 日移送臺中地方法院檢察署偵辦。
- (4) 賴○○係鄉○集團及旗下涵○樓飯店負責人，林○○係鄉○集團財務長，93 年間賴○○及林○○2 人偽以代付「借子公司投資股票」名義，挪用涵○樓飯店銀行帳戶資金 900 萬元，將其中 608 萬 8,000 元匯至賴○○個人帳戶，且賴○○及林○○明知依公司法第 15 條規定，除公司行號間有業





same value with Chuanghua Postal Co., Ltd. and saved the money in his accounts in the post office. The illegal income of embezzlement reached NT\$170,000,000. The case was referred to Shi-Lin District Prosecutors Office on February 10, 2012.

(3) XX Zeng, the Chairman of Juridical Person Dao-X Education Foundation, and a benefactor of Dao-X School Juridical Person, diverted funds of NT\$4,992,610, NT\$4,250,000 and NT\$4,900,000 from the foundation separately for personal financial need though he was aware that funds of the foundation were not allowed to be used without permission of the Board of Directors, and the component authority. XX Zeng gave the supplementary money back before the balance sheet was made, and remitted the funds to his personal accounts after the verification of component authority was completed. In addition, though knowing that Dao-X School Juridical Person should own the funds and the lands which have been donated and received by the school, XX Zeng remitted the funds to his own bank accounts after the verification of comment authority, and registered the land of NT\$60 million in the name of his spouse XX Zhong for the reason that the land was not suitable for the school. The illegal income of embezzlement was NT\$92,132,610. The case was referred on February 15, 2012 to Taichung District Prosecutors Office.

(4) XX Lai, the responsible person of Xiang-X Group and its subsidiary Han-X-Lou Hotel, and XX Lin, the Chief Financial Officer of Xiang-X Group, diverted NT\$9 million from the bank account of Han-X-Lou Hotel in the name of stock investing for subsidiaries, and remitted NT\$6,088,000 of that to XX Lai's personal accounts in 2004. In addition, XX Lai and XX Lin were aware that unless otherwise where an inter-company or inter-firm business transaction calls for such lending arrangement; or where an inter-company or inter-firm short-term financing facility is necessary, the capital of a company shall not be lent to any shareholder of the company or any other person in accordance with Article 15 of Company Act. However, during the period from December 10, 2003 to May 30, 2006, they remitted NT\$12 million in succession from the account of Han-X-Lou Hotel to personal accounts of XX Lai, and Lai's brother in law XX Xu who did not have any transactions with the Hotel without paying interests for the loan causing a huge loss for Han-X-Lou Hotel and stockholders of it. The case was referred to Taichung District Prosecutors Office on December 17, 2012.



務往來或短期融通資金之必要，公司資金不得貸與公司股東或任何他人，竟於 92 年 12 月 10 日至 95 年 5 月 30 日間，陸續自涵○樓飯店帳戶轉匯 1,200 萬元至賴○○妹婿許○○個人銀行帳戶，無息貸與無業務往來之許○○，致生損害於涵○樓飯店及其他股東權益，經於 101 年 12 月 17 日移送臺中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 27 案，較 100 年之 29 案，減少 6.90%；嫌疑人 86 人，較 100 年之 76 人，增加 13.16%；涉案標的 20 億 1,871 萬 9,958 元，較 100 年之 44 億 4,081 萬 6,292 元，減少 54.54%。（詳表 2.04、2.05、2.13 及圖 2.09）

#### 2. 重要案例：

- (1) 陳○○係臺○公司烯烴事業部營業專員，負責丁二烯等石化產品銷售業務，於 98 年至 100 年 11 月間，知悉日本丸○公司之出價高於韓國 Chemione 公司後，竟簽呈虛報 Chemione 公司出價最高，將丁二烯產品低價出售予 Chemione 公司，再勾結 Chemione 公司以高價轉售丸○公司，Chemione 公司負責人朴○○則於國內開設帳戶，將存摺及提款卡交付陳○○，且陸續匯入 486 萬 1,051 美元（約合新臺幣 1 億 3,000 萬元）作為報酬，陳○○則自前述帳戶提款購買不動產、基金及保險等，經於 101 年 2 月 29 日移送臺北地方法院檢察署偵辦。
- (2) 許○○係美商美○公司財務顧問，自 96 年 9 月間起受客戶黃○○等委託處理投資事務，竟利用其等不諳英文，無法閱讀美○公司寄送之英文月結報表之機會，偽造客戶授權書或冒用客戶名義，私自使用黃○○等投資人帳戶辦理融資並挪用帳戶內資金，將所得款項頻繁交易連動債等高風險型投資商品，事後再偽造不實之中文對帳單予黃○○等投資人，致生黃○○等損失 803 萬 5,306 美元（約合新臺幣二億四千一百餘萬元），經於 101 年 4 月 25 日移送臺北地方法院檢察署偵辦。
- (3) 鄭○○係東○公司前董事長，明知公司法規定「公司除依其他法律或公司章程規定得為保證者外，不得為任何保證人」，且東○公司章程並無





### ***(3) Breach of Trust***

#### **1. Statistics:**

There were total of 27 cases of breach of trust referred in 2012, which was 6.90% less than the 29 cases in 2011; with 86 suspects, which was 13.16% more than the 76 suspects in 2011; involving monetary value of \$2,018,719,958, which was 54.54% less than the \$4,440,816,292 in 2011 (see Table 2.04, 2.05, and 2.13, and Graph 2.09).

#### **2. Significant cases:**

- (1) XX Chen was a Sales Specialist of Olefin Business Department of Tai-X Company who was in charge of sales transactions of petrochemical products such as Butadiene. During the period from 2009 to November 2011, XX Chen reported fake information on Chemione Company that quoted the highest price, and sold Butadiene to Chemione Company at low prices even though he was aware that the Japanese Wan-X Company gave a higher quotation than that of the Korean Chemione. Later on, XX Chen sold the products to Wan-X Company at high prices in collaboration with Chemione. The person responsible at Chemione XX Pu opened bank accounts in Taiwan, gave the deposit book and the ATM card to XX Chen, and remitted US\$4,861,051 (approximately NT\$130,000,000) in succession to XX Chen who withdrew money from the above mentioned accounts to purchase real estate, funds, and insurance. The case was referred to Taipei District Prosecutors Office on February 29, 2012.
- (2) XX Xu, a Financial Consultant of American Mei-X Company, had been entrusted by his clients including XX Huang to deal with investments since September 2007. However, XX Xu fabricated clients' authorization letters or counterfeited identities of clients who were not good at English, and applied for loans in the name of clients and diverted the funds in the accounts to frequently purchase high-risk investment products, and fabricated Chinese balance statements to clients such as XX Huang who is not able to read English Monthly Reports causing a huge loss of US\$8,035,306 (approximately more than NT\$241,000,000). The case was referred to Taipei District Prosecutors Office on April 25, 2012.
- (3) XX Zheng, former Chairman of Dong-X Company, took Dong-X Company as a joint guarantor for the purchasers to apply for loans from COSMOS Bank while selling lands and buildings to XX Liu even though he was aware that "A company shall not

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	100 年 2011	101 年 2012
案件數 No. of Cases		29	27
百分比 Percentage		100.00%	93.10%
增減率 Rate of Change		-32.56%	-6.90%
嫌疑人數 No. of Suspects		76	86
百分比 Percentage		100.00%	113.16%
增減率 Rate of Change		-46.85%	13.16%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		4,440,816	2,018,719
增減率 Rate of Change		5.93%	-54.54%

得為保證之規定，竟於 86 年間出售土地及建物予劉○○等時，以東○公司擔任該等承購戶向萬泰商業銀行等借款之連帶保證人，嗣承購戶違約未繳息，致東○公司連帶賠償損失 1,618 萬 5,537 元，復於 87 年間，以東○公司擔任全○隆公司發行商業本票之連帶保證人，全○隆公司無力償還借款，致東○公司於 101 年 2 月提列備抵呆帳金額 2 億 9,013 萬 7,000 元，經於 101 年 5 月 9 日移送臺南地方法院檢察署偵辦。

- (4) 李○○係臺灣○電公司董事長、徐○○係總經理、余○○係副總經理，明知該公司之薪給報酬，依公司法、公司章程、「員工敘薪辦法」及「員工

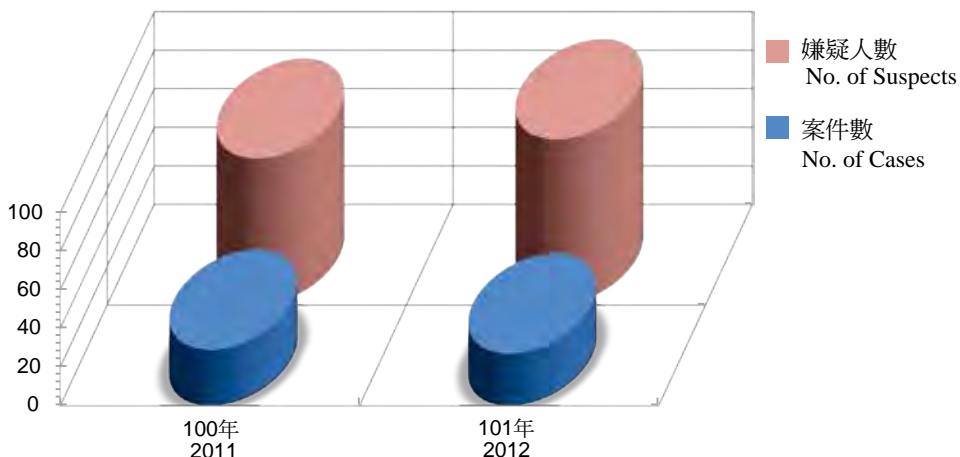




act as a guarantor of any nature, unless otherwise permitted by any other law or by the Articles of Incorporation of the company” according to the Company Act. Later on, the purchasers did not pay interest according to contracts and caused a huge loss to Dong-X Company for joint liability for the compensation of NT\$16,185,537. In 1998, XX Zheng took Dong-X Company as a joint guarantor again for Quan-X-Long Company to issue commercial paper; however, Quan-X-Long Company was unable to pay back the loans and caused Dong-X Company a huge loss of NT\$290,137,000 as a bad debt in February 2012. The case was referred on May 9, 2012 to Tainan District Prosecutors Office.

- (4) XX Li, XX Xu, and XX Yu were the Chairman, the General Manager, and the Vice General Manager of X-Dian Company respectively. They were aware that the pay and reward of company personnel must be paid with the approval or authorization of the Board of Directors in accordance with the Company Act, Articles of Incorporation, Regulations Governing Contracted Salary of Personnel, and Regulations Governing Performance Bonus for Personnel. However, they granted completion awards of

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

獎金核發辦法」等規定，需經董事會同意或授權方可發放，竟未經董事會通過，由余○○簽陳，經徐○○及李○○批核後，擅自發放該公司承攬星○電力公司天然氣發電廠之 EPC(規劃、採購及建造)統包工程專案完工獎金 8,303 萬元予渠等本人等計 92 名員工，經於 101 年 8 月 9 日移送臺北地方法院檢察署偵辦。

- (5) 蔡○○係臺灣伊○貝爾公司實際負責人、林○○係總經理，李○○係財務協理，自 91 年至 98 年間，未經董事會同意，擅自向經濟部投資審議委員會申請核准經由美國伊○貝爾公司間接在大陸地區轉投資中國伊○貝爾公司 400 萬美元，嗣後蔡○○等明知中國伊○貝爾公司連年虧損且營運不善，竟仍持續將臺灣伊○貝爾公司資金計 1,320 萬美元轉匯至中國伊○貝爾公司，超出經濟部投資審議委員會書面核准投資金額 920 萬美元，部分則以「股東往來」、「暫付款」等不實會計科目製作記入會計帳簿，並執以編製財務報表。迄 98 年 6 月間始提請股東會追認，並重編 97 年度財務報表，提列損失達 2 億 5,020 萬 7,000 元，經於 101 年 8 月 24 日移送臺北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 10 案，較 100 年之 16 案，減少 37.50%；嫌疑人 23 人，較 100 年之 53 人，減少 56.60%；涉案標的 5,661 萬 9,300 元，較 100 年之 2 億 2,477 萬 9,925 元，減少 74.81%。（詳表 2.04、2.05、2.14 及圖 2.10）

##### 2. 重要案例：

- (1) 彭○○係「Faith PhiLS StoRE」雜貨店負責人，自 99 年 12 月至 101 年 7 月 11 日間，趁來臺工作之菲律賓籍勞工需錢孔急之際，以 2 萬元至 4 萬元不等之金額貸予莎○歐等菲籍勞工，約定每月為 1 期，每期收取本金之 5% 至 7% 利息（年息 60% 至 84%），借款之外籍勞工須將渠等國內薪資帳戶金融卡交給彭○○保管，每月外籍勞工薪資匯入帳戶時，彭○○即持之提領外勞薪資以抵付本金及利息，獲取不法利益約一百六十萬元，經於 101 年 7 月 31 日移送新竹地方法院檢察署偵辦。





NT\$83.03 million of EPC Lump Sum Contract Work Project (design, purchase and construction) contracted by Natural Gas Power Plant of Xing-X Electricity Company to 92 staff members including themselves with the signature of XX Yu, and the approval of XX Xu and XX Li only, rather than the approval of the Board of Directors. The case was referred to Taipei District Prosecutors Office on August 9, 2012.

- (5) XX Cai was the actual person responsible for Taiwan Yi-X-Bei-Er Company, and XX Lin and XX Li were General Manager and Financial Assistant Manager of the Company respectively. During the period from 2002 to 2009, they applied to Investment Commission, MOEA for an indirect investment of US\$4 million to China Yi-X-Bei-Er Company by American Yi-X-Bei-Er Company without approval of the Board of Directors. Later on, XX Cai, XX Lin, and XX Li kept remitting US\$13.2 million capital of Taiwan Yi-X-Bei-Er Company to China Yi-X-Bei-Er Company that exceeded the US\$9.2 million capital fund approved by the Investment Commission, MOEA in a written permit though they were aware that China Yi-X-Bei-Er Company had been mismanaged and suffered successive losses for many years. They partially fabricated accounting books with the accounting subjects “stockholders current account” and “suspense payment”, and made financial reports accordingly. Till June 2009, the money was reported in a Shareholders Meeting for retroactive admission, and 2008 Financial Reports were re-made subsequently; the amount of loss reached NT\$250,207,000. The case was referred to Taipei District Prosecutors Office on August 24, 2012.

#### **(4) Usury**

##### **1. Statistics:**

There were 10 cases of usury referred in 2012, which was 37.50% less than the 16 cases in 2011, with 23 suspects, which was 56.60% less than the 53 suspects in 2011, involving monetary value of \$56,619,300, which was 74.81% less than the \$224,779,925 in 2011 (see Table 2.04, 2.05, and 2.14, and Graph 2.10)

##### **2. Significant cases:**

- (1) XX Peng was the person responsible for Faith PhiLS StoRE. During the period from December 2010 to July 11, 2012, XX Peng loaned NT\$20,000 to NT\$40,000 to Philippine laborers in Taiwan including Sha-X-Ou who needed money badly; the interest rates per month were 5% - 7% (interest rates were between 60% and 84% per year). The

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

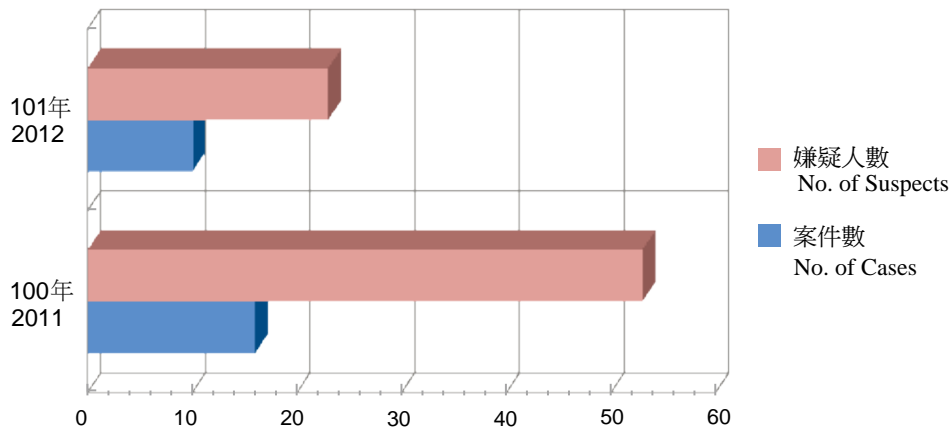
項目 Item	年別 Year	100 年 2011	101 年 2012
案件數 No. of Cases		16	10
百分比 Percentage		100.00%	62.50%
增減率 Rate of Change		77.78%	-37.50%
嫌疑人數 No. of Suspects		53	23
百分比 Percentage		100.00%	43.40%
增減率 Rate of Change		165.00%	-56.60%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		224,780	56,619
增減率 Rate of Change		-34.79%	-74.81%

(2) 田○薇係國○當舖股東及名義負責人、田○羚係實際負責人、王○○係田○薇配偶、林○○係經理，自 98 年 10 月 9 日至 99 年 8 月 24 日間，田○薇、田○羚、王○○及林○○明知當舖業之利率最高不得超過 30%，竟趁陳○○週轉困難之際，要求陳○○以渠車輛及市值約一千萬元之不動產為擔保品，並以月息 3.5 分（年息 42 分）之重利收取利息，另巧立名目加計代辦費 76 萬 2,000 元、贖車費 28 萬 4,000 元、預扣利息 15 萬 3,000 元及現金利息 66 萬 9,500 元，陳○○迫於無奈只得應允，前後支付利息總計 82 萬 2,500 元，嗣因陳○○無力償還，前述不動產遭王○○過戶至第三人名下，田○薇等再以陳○○尚有欠款為由，於 100 年 11 月間要求陳○○簽立 1 張 100 萬元本票支付上述利息，經於 101 年 9 月 5 日移送臺北地方法院檢察署偵辦。





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

international laborers who borrowed money from XX Peng had to give their ATM cards for their salary accounts in Taiwan to XX Peng who would withdraw the payments of the foreign laborers in time to counterbalance the capital and interest of the loan. The illegal income XX Peng obtained was approximately NT\$1.6 million. The case was referred on July 31, 2012 to Hsinchu District Prosecutors Office.

- (2) X-Wei Tian was a shareholder and the nominal person responsible for Guo-X Pawnshop, X-Ling Tian was the actual person responsible for the pawnshop, XX Wang was X-Wei Tian's spouse, XX Lin was the manager of the pawnshop. During the period from October 9, 2009 to August 24, 2010, X-Wei Tian, X-Ling Tian, XX Wang, and XX Lin asked XX Chen to give them a vehicle and a real estate property that has an actual value of NT\$10 million as security, and received usurious interests at the rate of 3.5% per month (42 % per year) though they were aware the interest rate of pawnshop is not allowed to exceed 30%. In addition, they fabricated excuses of payment such as additional processing fee of NT\$762,000, car ransom of NT\$284,000, pre-paid interest

(3) 顧○○係計程車司機，自 100 年 10 月至 101 年 6 月間，以 2 萬元為 1 借款單位，依 50 日、10 日及 7 日不等之放款期限，核算月息 9%、24% 及 21.4% 之高利，放款予急需用錢之計程車行司機或其他不特定人員，顧○○除要求借款人提供本人及保證人身分證件影本外，另需提供第 2 證件影本及營業小客車行照影本，同時簽立金額 4 萬元或 6 萬元之商業本票及借據，計獲取不法利益 63 萬元，經於 101 年 10 月 16 日移送桃園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 5 案，較 100 年之 10 案，減少 50%；嫌疑人 6 人，較 100 年之 10 人，減少 40%；涉案標的 328 萬 5,644 元，較 100 年之 710 萬 857 元，減少 53.73%。（詳表 2.04、2.05、2.15 及圖 2.11）

案件型態：

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

（詳表 2.16 及圖 2.12）

### 2. 重要案例：

- (1) 勝賀○男係○創公司實際負責人，明知大陸地區產製之黑木耳係行政院公告之管制物品，竟於接受日商 TOU 株式會社委託辦理遭日本海關退運之大陸產製黑木耳轉口業務時，偽以香港產製黑木耳之名義，於 100 年 6 月 2 日委由攬貨業者彩○公司辦理進儲自由貿易港區，復請長○報關公司以彩○公司名義向財政部基隆關稅局辦理進口及出口業務，嗣經財政部基隆關稅局查驗發現大陸產黑木耳 2,700 公斤，經於 101 年 3 月 19 日移送基隆地方法院檢察署偵辦。
- (2) 黃○○係駿○公司總監；劉○○係省○漁產品公司負責人，渠等 2 人明知大陸地區黃小沙丁魚、白腹鯖係行政院公告之管制物品，不得擅自輸入，





of NT\$153,000, and cash interest of NT\$669,500. XX Chen accepted unwillingly and paid accumulated interest of NT\$822,500. Later on, XX Chen was unable to pay the interest, and was forced to transfer his real estate by XX Wang to a third party. X-Wei Tian claimed that XX Chen did not pay off the interest and asked him to sign a commercial paper of NT\$1 million in November 2011. The case was referred on September 5, 2012 to Taipei District Prosecutors Office.

- (3) XX Gu was a taxi driver, and loaned money to other taxi drivers or unspecified people who needed money badly during the period from October 2011 to June 2012; a loan

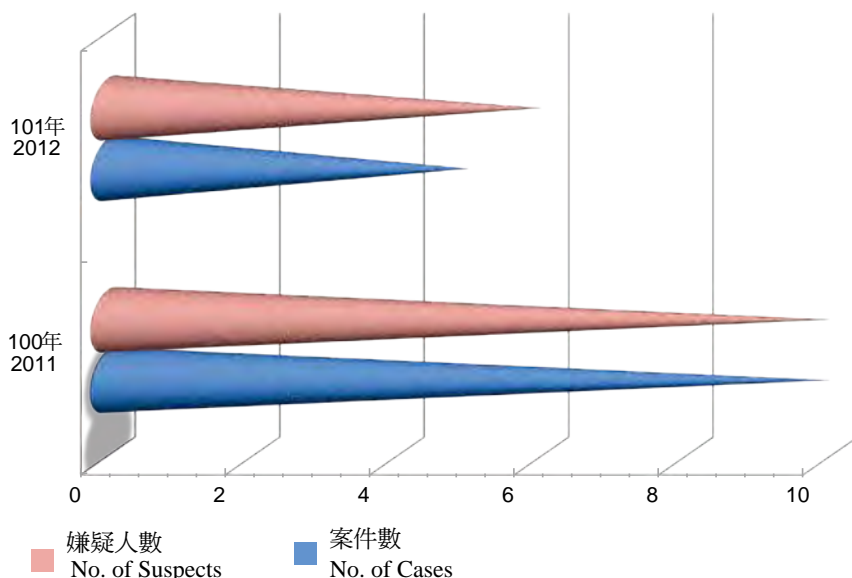
表 2.15  
Table 2.15

### 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	100 年 2011	101 年 2012
案件數 No. of Cases		10	5
百分比 Percentage		100.00%	50.00%
增減率 Rate of Change		-44.44%	-50.00%
嫌疑人數 No. of Suspects		10	6
百分比 Percentage		100.00%	60.00%
增減率 Rate of Change		-50.00%	-40.00%
涉案標的(元) Underlying Amount (dollars)		7,100,857	3,285,644
增減率 Rate of Change		-72.31%	-53.73%

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

竟由劉○○在大陸地區向魚貨商購買魚貨，並取具發票、裝箱單及提單等相關報關文件資料交付黃○○委由報關公司以大陸地區產製冷凍鯷魚名義申報進口 7 萬 6,000 公斤，嗣經取樣鑑定，認係黃小沙丁魚及白腹鯖，經於 101 年 5 月 18 日移送高雄地方法院檢察署偵辦。

- (3) 張○○係首○食品公司實際負責人，明知大陸地區產製之冷凍毛豆仁（FROZEN SOYBEAN SHELLED）係行政院公告之管制物品，不得擅自輸入，竟於 101 年 7 月 16 日向財政部高雄關稅局報運進口大陸地區產製冷凍混合蔬菜乙批，嗣經該局人員查驗，發現來貨除上層 1/4 處為冷凍胡蘿蔔丁外，其餘全係冷凍毛豆仁，數量計 2 萬 1,600 公斤，經於 101 年 12 月 14 日移送雲林地方法院檢察署偵辦。





unit was NT\$20,000, the loan deadlines were calculated based on 50-day, 10-day, and 7-day standards, and the usurious interest rates were 9%, 24%, and 21.4% per month. In addition to submitting the original and one copy of ID, XX Gu asked borrowers to provide a second identity certificate, and the copy of vehicle license of commercial passenger sedans, and sign a commercial paper of NT\$40,000 or NT\$60,000. The illegal income XX Gu obtained was NT\$630,000. The case was referred on October 16, 2011 to Taoyuan District Prosecutors Office.

## **(5) Smuggling**

### **1. Statistics:**

There were 5 smuggling cases referred in 2012, which was 50% less than the 10 cases in 2011; with 6 suspects, which was 40% less than the 10 suspects in 2011; involving monetary value of \$3,285,644, which was 53.73% less than the \$7,100,857 in 2011 (see Table 2.04, 2.05, and 2.15, and Graph 2.11).

The cases include:

- (1) By container: 4 cases.
- (2) By fishing boats: 0 case.
- (3) By personal carriage: 1 case.
- (4) By air freight : 0 case.

(See Table 2.16, Graph 2.12)

### **2. Significant cases:**

- (1) Sheng-He-X-Nan was the actual person responsible for X-Chuang Company, and was entrusted by Japanese TOU Company to fabricate the mainland China made black fungus which were returned by Japanese Customs to become a batch of black fungus made in Hong Kong though he was aware that the black fungus made in mainland China is one of the controlled items in accordance with the announcement of the Executive Yuan. On June 2, 2011, Sheng-He-X-Nan entrusted a forwarder, Cai-X Company, to store the batch of black fungus in the free trade zone, and asked Chang-X Customs Declaration Company to manage importing and exporting transactions in the name of Cai-X Company at Keelung Customs, Ministry of Finance who examined the 2,700 kilograms of mainland China black fungi. The case was referred on March 19, 2012 to Keelung District Prosecutors Office.

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	100 年 2011	101 年 2012
合計 Total	案件數 No. of Cases		10	5
	嫌疑人數 No. of Suspects		10	6
貨櫃走私 By Cargo	案件數 No. of Cases		8	4
	嫌疑人數 No. of Suspects		8	5
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		1	1
	嫌疑人數 No. of Suspects		1	1
空運走私 Smuggling by air freight	案件數 No. of Cases		1	0
	嫌疑人數 No. of Suspects		1	0

## (六) 違反稅捐稽徵法案件

### 1. 數據比較：

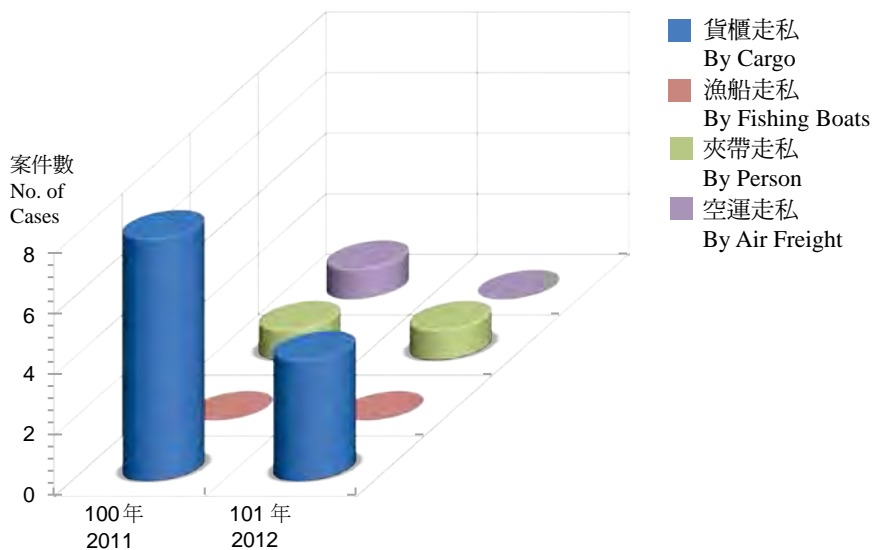
本年移送違反稅捐稽徵法案件 28 案，較 100 年之 40 案，減少 30%；嫌疑人 189 人，較 100 年之 306 人，減少 38.24%；涉案標的 314 億 308 萬 5,655 元，較 100 年之 90 億 3,790 萬 7,272 元，增加 247.46%（詳表 2.04、2.05、2.17 及圖 2.13）





- (2) XX Huang was the Chief Director of Jun-X Company; XX Liu was the person responsible for Xing-X Aquatic Products Company. XX Liu purchased aquatic products in mainland China, and got Customs declaration documents such as invoices, packing lists, and bills of landing which were given to XX Huang. Both XX Huang and XX Liu were aware that Yellow Sardinella and White Mullet were controlled items and not allowed to be imported in accordance with the announcement of the Execution Yuan. XX Huang entrusted a Customs declaration company to report a 76,000 kilogram import transaction, under the name of frozen anchovy from mainland China. The competent authority verified the aquatic products were Yellow Sardinella and White Mullet by taking samples for analysis. The case was referred on May 18, 2012 to Kaohsiung District Prosecutors Office.
- (3) XX Zhang was the actual person responsible for Shou-X Foods Company. Although XX Zhang was aware that the Frozen Soybean Shelled made in mainland China was a

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

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	100 年 2011	101 年 2012
案件數 No. of Cases		40	28
百分比 Percentage		100.00%	70.00%
增減率 Rate of Change		25.00%	-30.00%
嫌疑人數 No. of Suspects		306	189
百分比 Percentage		100.00%	61.76%
增減率 Rate of Change		-26.09%	-38.24%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		9,037,907	31,403,085
增減率 Rate of Change		35.75%	247.46%

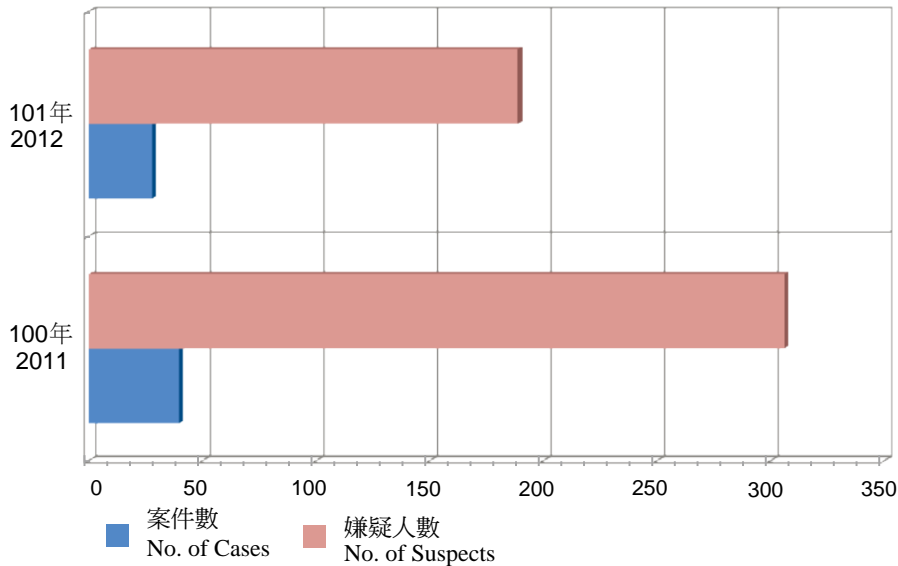
案件型態：

- (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)23 案。
  - (2) 違反稅捐稽徵法第 42 條 (違反代徵或扣繳業務)2 案。
  - (3) 違反稅捐稽徵法第 43 條 (教唆或幫助逃漏稅捐)2 案。
  - (4) 其他 1 案。
- (詳表 2.18 及圖 2.14)





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

controlled item and not allowed to be imported in accordance with the announcement of the Execution Yuan, he applied to import a batch of frozen mixed vegetables from mainland China to Kaohsiung Customs Office on July 16, 2012. The staff at Customs found that in addition to the frozen diced carrot, the top one fourth layer was mixed vegetables, the rest of the frozen vegetables were found after examination to be 21,600 kilograms of frozen Soybean Shelled. The case was referred on December 14, 2012 to Yunlin District Prosecutors Office.

## *(6) Violation of Tax Collection Act*

### **1. Statistics:**

There were 28 cases of tax law violation referred in 2012, which was 30% less than the 40 cases in 2011; with 189 suspects, which was 38.24% less than the 306 suspects in 2011;

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	100 年 2011	101 年 2012
案件數合計 Total No. of Cases Percentage		40	28
百分比 Percentage		100.00%	70.00%
增減率 Rate of Change		125.00%	-30.00%
稅捐稽徵法第 41 條 Article 41 of Tax Collection Act		24	23
稅捐稽徵法第 42 條 Article 42 of Tax Collection Act		1	2
稅捐稽徵法第 43 條 Article 43 of Tax Collection Act		10	2
稅捐稽徵法第 44 條及其他 Article 44 of Tax Collection Act and Others		5	1

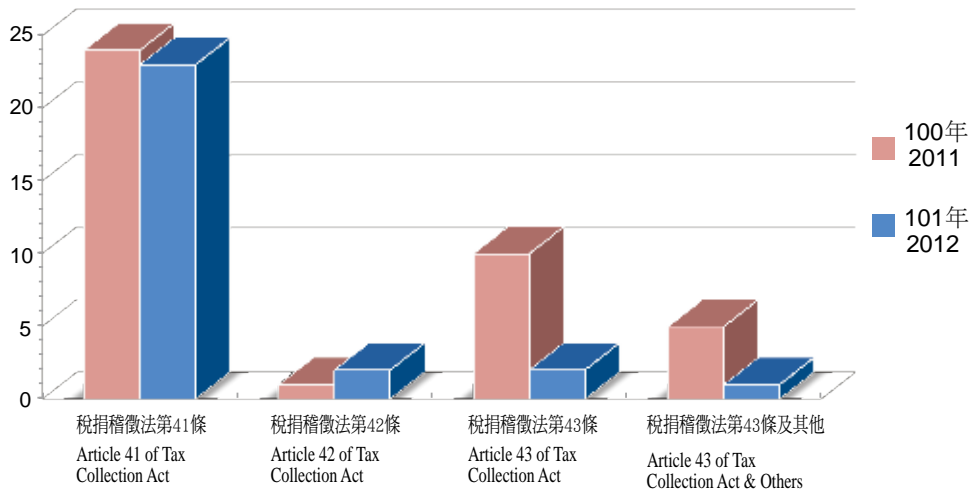
## 2. 重要案例：

- (1) 黃○義係天○公司董事長，自 92 年至 100 年間，以親友黃○盛等人頭簽約購買臺北市及新北市內之房屋及土地，再持不實買賣契約向地政機關辦理移轉登記，嗣後並哄抬 3 成以上價格轉售，並以人頭名義向稅捐機關申報繳納個人綜合所得稅，復委請峻○稅務記帳士事務所陳○偉及黃○仁，以陳○惠等人頭向稅捐機關申請獨資經營不動產買賣之營業登記及領取統一發票，再填具不實之營利事業進、銷項憑證或帳冊，向稅捐機關申報繳納營業稅及營利事業所得稅，累計黃○義集團以上述手法銷售不動產計 1,942 筆，隱匿銷售營業額 265 億 4,265 萬 5,703 元，涉嫌逃漏營業稅、營





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

involving monetary value of \$31,403,085,655, which was 247.46% more than the \$9,037,907,272 in 2011 (see Table 2.04, 2.05, and 2.17, and Graph 2.13).

The cases include:

- (1) Article 41 of the Tax Collection Act (Taxpayer evades tax by illicit means): 23 cases.
- (2) Article 42 of Tax Collection Act (Violation of tax collection by withholding procedures): 2 cases.
- (3) Article 43 of Tax Collection Act (Instigating or helping others in tax evasion): 2 cases.
- (4) Others: 1 case.

(See Table 2.18 and Graph 2.14)

## 2. Significant cases:

- (1) X-Yi Huang was the Chairman of Tien-X Company, and signed up contracts to purchase residences and lands in Taipei City and New Taipei City with titulars of relatives and friends including X-Sheng Huang during the period from 2003 to 2011.

利事業所得稅及個人綜合所得稅共計 20 億 6,389 萬 3,453 元，經於 101 年 6 月 25 日移送臺北地方法院檢察署偵辦。

- (2) 劉○○係欣○公司負責人，游○○係財務主任，王○○係會計，自 94 年至 100 年 10 月間，渠等先以實際交易價格之八成向海關申報輸出貨物予在英屬維京群島設立之紙上公司 GOLDYEAR，實則藉電子郵件傳送實際價格予進口商，該等廠商收貨後依示將款項匯至欣○公司設於臺企銀香港分行、桃園分行之帳戶後，由游○○將部分貨款轉匯至 GOLDYEAR 公司設於臺企銀桃園分行 OBU 帳戶內，作為支付欣○公司貨款之用，短漏報營業稅額 1 億 8,315 萬 4,026 元，逃漏營業稅 3,165 萬 8,877 元，經於 101 年 6 月 27 日移送桃園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 4 案，較 100 年之 5 案，減少 20%；嫌疑人 6 人，較 100 年之 9 人，減少 33.33%；涉案標的 5 億 7,766 萬 4,618 元，較 100 年之 9 億 2,164 萬 7,368 元，減少 37.32%。（詳表 2.04、2.05、2.19 及圖 2.15）

案件型態：

- (1) 偽變造貨幣 1 案。
  - (2) 偽變造有價證券 3 案。
- （詳表 2.04、2.20 及圖 2.16）

### 2. 重要案例：

- (1) 陳○明於 101 年 3 月間，購買 EPSON 多功能事務機及印製鈔券之輔助器具與原料後，在陳○月租屋處內印製總額逾二十萬元之貳仟元偽鈔，另陳○明持偽造之貳仟元鈔券購買衣物及支付按摩消費藉此換取真鈔，經於 101 年 9 月 12 日移送高雄地方法院檢察署偵辦。
- (2) 郭○○原係人○公司負責人，於 98 年 6 月 8 日卸任後，竟擅自以人○公司名義簽發金額共計 5 億 7,470 萬 9,618 元之本票 21 張，交由李○○偽以債權人名義，持向高雄地方法院聲請本票裁定，致該院誤信本票之真實性而予裁准並確定，經於 101 年 5 月 21 日移送高雄地方法院檢察署偵辦。





Later on, X-Yi Huang took fake contracts of purchase to go through the procedure of transferring registrations at land administration organizations, and subsequently, he sold the property for a profit of 30%, and paid for individual general income tax at tax collection organizations in the name of the titular. Next, X-Yi Huang entrusted X-Wei Chen and X-Ren Huang of Jun-X Tax and Accounting Service Office to apply to tax collection organizations for profit-making business registration and receiving invoices of real estate sales transactions that are operated individually in the name of X-Hui Huang. And then, they filled in fake Input/Output Documentary Evidence and Account Book of Profit-seeking Enterprise to report and pay for Business Tax and Profit-seeking Enterprise Income Tax at Tax Collection Organizations. The total illegal real estates X-Yi Huang Group obtained were 1,942 articles; the total amount of hidden sales revenue was NT\$ 26,542,655,703, and the total amount of suspicious evasion of Business Tax, Profit-seeking Enterprise Income Tax, and Individual Income Tax. The case was referred on June 25, 2012 to Taipei District Prosecutors Office.

- (2) In Xin-X Company, XX Liu was the responsible person, XX You was the Financial Director, and XX Wang was the accountant. During the period from 2005 to October 2011, these people reported importing products to Customs at 80% of actual trade price to GOLDEAR, the paper company established on British Virgin Islands, however, they sent the actual prices by emails to the importing enterprise that remitted the money to the accounts in Hong Kong Branch and Taoyuan Branch of Taiwan Business Bank opened by Xin-X Company after the enterprise received the product. Subsequently, XX You partially transferred the money to the OBU account in Taoyuan Branch of Taiwan Business Bank opened by GOLDEAR for paying for the products of Xin-X Company. The noncompliance with Business Tax was NT\$183,154,026, and the evasion amount of business tax was NT\$31,658,877. The case was referred on June 27, 2012 to Taoyuan District Prosecutors Office.

## ***(7) Counterfeit/Alteration of Currency and Securities***

### **1. Statistics:**

There were 4 counterfeit/alteration cases referred in 2012, which was 20% less than the 5 cases in 2011; with 6 suspects, which was 33.33% less than the 9 suspects in 2011; involving monetary value of \$577,664,618, which was 37.32% less than the \$921,647,368 in 2011 (see

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	100 年 2011	101 年 2012
案件數 No. of Cases		5	4
百分比 Percentage		100.00%	80.00%
增減率 Rate of Change		150.00%	-20.00%
嫌疑人數 No. of Suspects		9	6
百分比 Percentage		100.00%	66.67%
增減率 Rate of Change		80.00%	-33.33%
涉案標的 (元) Underlying Amount (Dollars)		921,647,368	577,664,618
增減率 Rate of Change		2,390.16%	-37.32%





Table 2.04, 2.05, 2.19, and Graph 2.15).

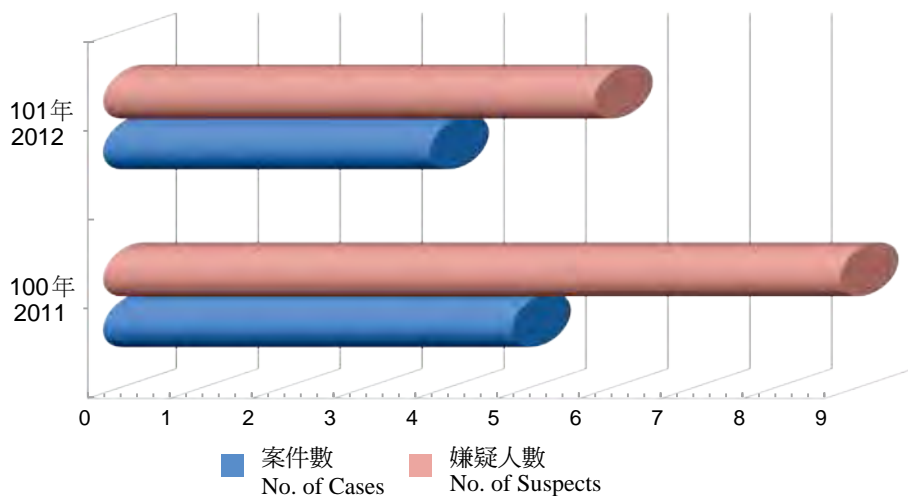
The cases include:

- (1) Counterfeit/alteration of currency: 1 case.
  - (2) Counterfeit/alteration of negotiable securities: 3 cases.
- (See Table 2.04, 2.20, and Graph 2.16)

## 2. Significant cases:

- (1) X-Ming Chen purchased an EPSON multi-functional printer, auxiliary devices of banknote printing, and raw materials in March 2012, and subsequently he printed counterfeit banknotes at the amount of over NT\$200,000 in his rental housing. In addition, X-Ming took fake NT\$2,000 banknotes to buy clothes and pay for massage service to switch real bills. The case was referred on September 12, 2012 to Kaohsiung District Prosecutors Office.

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

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	100 年 2011	101 年 2012
偽、變造國幣 Counterfeit / Alteration of National Currency			0	1
偽變造有價證券 Counterfeit / Alteratoin of Securities	小計 Subtotal		5	3
	外幣 (大陸地區除外) Foreign Currency (excluding Mainland China)		0	0
	支票 Check		3	0
	本票 Draft		0	2
	股票 Stock		0	0
	債券 Bond		0	0
	偽、變造信用卡 Counterfeit / Altered Credit Card		1	0
	大陸地區貨幣或證券 Currency or Securities of Mainland China		0	0
	其他 Others		1	1

## (八) 違反菸酒管理法案件

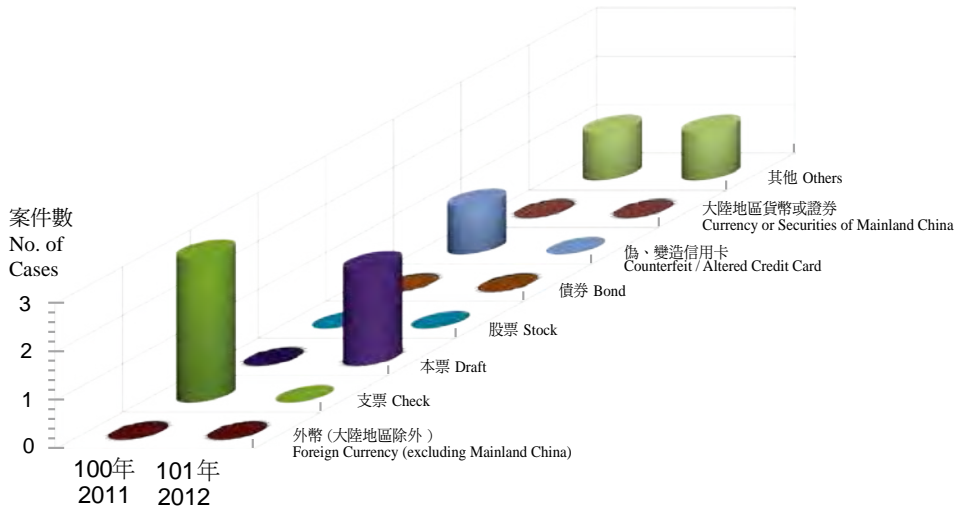
### 1. 數據比較：

本年移送違反菸酒管理法案件 12 案，較 100 年之 12 案，增加 0%；嫌疑人 14 人，較 100 年之 14 人，增加 0%；涉案標的 6,401 萬 4,580 元，較 100 年之 1 億 2,732 萬 1,566 元，減少 49.72%。（詳表 2.04、2.05、2.21 及圖 2.17）





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

(2) XX Guo was the person responsible for Ren-X Company, and left his office on June 8, 2009. After leaving the office, he signed his name on 21 commercial paper at the amount of NT\$574,709,618 in total in the name of Ren-X Company, and gave those commercial papers to XX Li to apply for adjudication of commercial paper in Kaohsiung District Court that adjudicated and confirmed the commercial paper due to believing in its reality by mistake. The case was referred on May 21, 2012 to Kaohsiung District Prosecutors Office.

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

### 1. Statistics:

There were 12 tobacco and alcohol law violation cases referred in 2012, which was equal to the 12 cases in 2011; with 14 suspects, which was the same as in 2011; involving monetary value of \$64,014,580, which was 49.72% less than \$127,321,566 in 2011 (see Table 2.04, 2.05, and 2.21, and Graph 2.17).

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	100 年 2011	101 年 2012
案件數 No. of Cases		12	12
增減率 Rate of Change		140.00%	0.00%
嫌疑人數 No. of Suspects		14	14
增減率 Rate of Change		75.00%	0.00%
涉案標的 (元) Underlying Amount (Dollars)		127,321,566	64,014,580
增減率 Rate of Change		34.80%	-49.72%

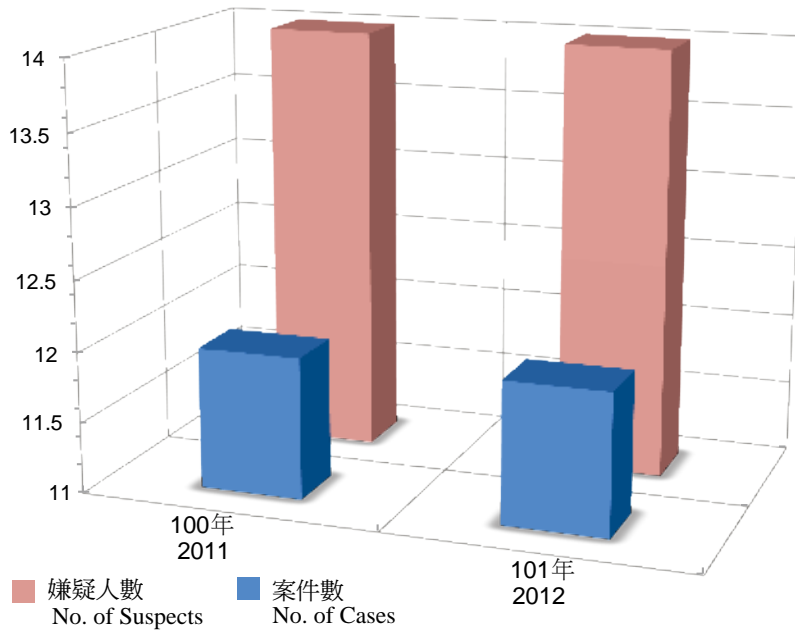
## 2. 重要案例：

- (1) 鄧○○係金○發企業行負責人，明知未取得菸酒進口業許可執照，竟於 99 年 4 月間提供商業發票、裝箱單及委託書等報關資料予不知情之天○公司，轉委託聯○報關公司向財政部高雄關稅局申報進口馬來西亞產製木板 1 批，嗣經查驗，發現櫃內夾藏未申報之 TAIPAN 品牌香菸 800 箱（每箱 50 條），市價約一千八百萬元，經於 101 年 4 月 5 日移送高雄地方法院檢察署偵辦。





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

## 2. Significant cases:

- (1) XX Deng, the person responsible for Jin-X-Fa Enterprise, did not obtain the Tobacco/Alcohol Importing Permit License. He provided Customs clearance documents such as commerce invoice, packing list and power of attorney to Tien-X Company that was innocent to entrust Lien-X Customs Broker to report to Kaohsiung Customs for importing a batch of board made in Malaysia. However, after examinations, the Customs found unreported 800 boxes of TAIPAN cigarettes which were hid in containers (50 bars per box) with the estimated market value of NT\$18 million. The case was referred on April 5, 2012 to Kaohsiung District Prosecutors Office.

- (2) 黃○○係華○企業社實際負責人，渠與鄭○○明知未取得菸酒進口業許可執照，竟於 100 年 3 月 1 日委託鴻○報關行向財政部基隆關稅局臺北港辦事處報運進口 2 只 40 呎貨櫃之大陸地區產製傢俱乙批，嗣經查驗，發現櫃內夾藏未申報之馬牌香菸 4 萬 6,670 條，經於 101 年 5 月 23 日移送板橋地方法院檢察署偵辦。
- (3) 黃○○明知未領有菸酒進口業者許可執照，不得輸入香菸，竟租借屏○公司牌照，自韓國進口調製蔬菜乙批，嗣經查驗，發現夾藏香菸 918 箱，市價達 2,500 萬元，經於 101 年 11 月 29 日移送基隆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 84 案，較 100 年之 53 案，增加 58.49%；嫌疑人 418 人，較 100 年之 158 人，增加 164.56%；涉案標的 980 億 234 萬 8,364 元，較 100 年之 1,084 億 2,874 萬 6,669 元，減少 9.62%。（詳表 2.04、2.05、2.22 及圖 2.18）







- (2) XX Huang was the actual person responsible for Hua-X Enterprise. Although XX Zheng and XX Huang did not obtain the Tobacco/Alcohol Importing Permit License, he entrusted Hong-X Customs Broker on March 1, 2011 to apply to Taipei Port Office, Keelung Customs, Customs Administration, Ministry of Finance to import two 40-foot long containers of furniture made in the mainland China area. After examinations, the Customs found unreported 46,670 bars of Horse Cigarettes hid in containers. The case was referred on May 23, 2012 to Banqiao District Prosecutors Office.
- (3) Although XX Huang was aware that those who have not obtained the Tobacco/Alcohol Importing Permit License are not allowed to import cigarettes, he imported a batch of processed vegetables from Korea using the license of Ping-X Company. After examinations, the Customs found 918 boxes of cigarettes hid in containers with the market value of NT\$25 million. The case was referred on November 29, 2012 to Keelung District Prosecutors Office.

## *(9) Violation of Banking Act*

### **1. Statistics:**

There were 84 cases of the Banking Act violation referred in 2012, which was 58.49% more than the 53 cases in 2011; with 418 suspects, which was 164.56% more than the 158 suspects in 2011; involving monetary value of \$98,002,348,364, which was 9.62% less than \$108,428,746,669 in 2011 (see Table 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	100 年 2011	101 年 2012
案件數 No. of Cases		53	84
百分比 Percentage		100.00%	158.49%
增減率 Rate of Change		32.50%	58.49%
嫌疑人數 No. of Suspects		158	418
百分比 Percentage		100.00%	264.56%
增減率 Rate of Change		64.58%	164.56%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		108,428,747	98,002,348
增減率 Rate of Change		305.19%	-9.62%

案件型態：

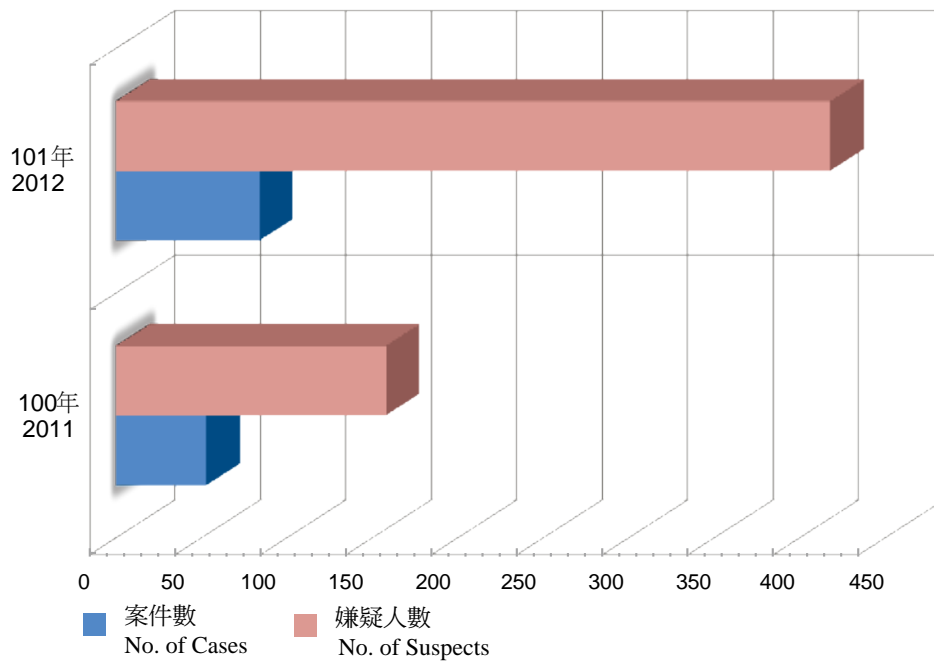
- (1) 非法吸收資金案件 34 案。
- (2) 未經政府核准辦理國內外匯兌業務案件 38 案。
- (3) 金融機構人員背信 3 案。
- (4) 向金融機構詐欺取財 2 案。
- (5) 其他 7 案。

(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:

- (1) Raising illegal capital funds: 34 cases.
- (2) Unauthorized operation of remittance and acceptance: 38 cases.
- (3) Breach of trust by financial personnel: 3 cases.
- (4) Fraud against financial institutions: 2 cases.
- (5) Others: 7 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	100 年 2011	101 年 2012
案件數 No. of Cases		53	84
百分比 Percentage		100.00%	158.49%
增減率 Rate of Change		32.50%	58.49%
非法吸收資金 Raising Illegal Capital Funds		10	34
未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance		29	38
金融機構人員背信 Breach of trust by financial personnel		3	3
向金融機構詐欺取財 Fraud against financial institutions		1	2
其他 Others		10	7

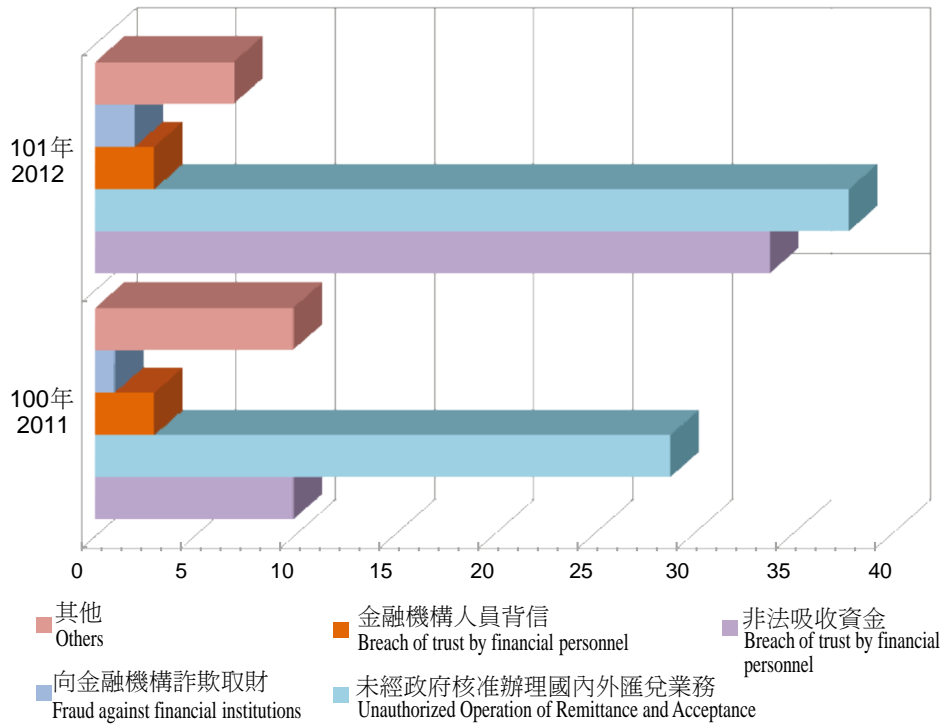
#### 2. 重要案例：

- (1) 大○滿（日籍）係德○邦克公司負責人，谷○弘（日籍）及其女友王○○均係該公司董事，自 99 年 3 月至 101 年 3 月 7 日間，以多層次傳銷方式向不特定人招攬會員，投資購買投幣式按摩椅（每台售價 9 萬 8,000 元）及自動販售機（每台售價 31 萬 8,000 元），誑稱係將該等機器委託日本 BIG VISION 公司（負責人亦係大○滿）在日本各地飯店、健身中心及高爾夫球場等場所出租營運，自入會的第 4 個月起，會員每月可領到出租營





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

## 2. Significant cases:

- (1) Da-X-Man (Japanese) was the responsible person of De-X-Bang-Ke Company, and Gu-X-Hong and his girl friend XX Wang were directors of the company. During the period from March 2010 to March 7, 2012, they kept recruiting members from non-specific people with the pattern of multilevel marketing to invest in purchasing vending massage chairs (NT\$98,000 per piece), and vending machines (NT\$318,000 per piece) deceiving the recruited members that Japanese BIG VISION (the responsible person was Da-X-Man too) was entrusted to introduce these machines for rental in hotels, health centers, and golf courses in the whole Japan. They told members that they would receive

收 30% 報酬，依不同機器每月可領取 8,000 元或 1 萬 8,000 元之與本金顯不相當之報酬，另介紹會員購買按摩椅或自動販售機，每台可分別領取介紹獎金 9,000 元或 1 萬 3,500 元，下線會員介紹他人入會，原會員可再領取組織獎金 1,800 元，最高可領取至第 10 代，累計招募會員逾四千人，吸金 25 億 4,343 萬 4,000 元，經於 101 年 4 月 12 日移送臺北地方法院檢察署偵辦。

- (2) 翁○○係得○智公司實際負責人並擔任總經理，姜○○、葉○○、楊○○、孫○○等人分別擔任投資部執行長兼財務長、行政副總、業務副總、顧問，自 96 年 11 月至 100 年 12 月 19 日間，渠等假藉「康○馨互助聯誼會」名義，利用宣傳文宣、舉辦餐會、旅遊及透過會員介紹等方式，對外宣稱得○智公司受託管理康○馨互助會之資金，從事不動產不良債權操作及鋰鐵電池科技產業投資，獲利豐厚，加入互助會可享有高額獲利云云，向不特定大眾招攬投資，並約定或給付與本金顯不相當之利息，累計共向 1 萬 3,492 位民眾吸收高達 52 億 4,883 萬 8,720 元之資金，經於 101 年 5 月 24 日移送高雄地方法院檢察署偵辦。
- (3) 歐○○、楊○○及田○○共同設立加○福合會，自 98 年 12 月至 101 年 11 月間，由歐○○擔任會首，以組合會內標方式，招攬會員，宣稱年率報酬可達 14.92% 至 220.8%，復以專案借款 50 萬元、100 萬元或 200 萬元可獲年報酬率 41.06% 至 47.71% 等方式，向不特定人吸收存款，共有 3,750 人次參加，收受存款計 17 億 7,844 萬 306 元，經於 101 年 12 月 22 日移送臺北地方法院檢察署偵辦。
- (4) 王○○自 97 年 1 月 1 日至 101 年 4 月 25 日間，僱用楊○○等人經營兩岸地下匯兌業務，並借用不知情之親友吳○○等人銀行帳戶，或以每個月 3,000 元不等之代價，取得張○○等人之銀行帳戶使用，並在大陸地區之金融機構開立帳戶，以每匯兌人民幣 100 萬元，收取 2,000 元手續費之方式，接受不特定之臺商在臺灣地區匯入款項至楊○○等 18 人計 43 個金融機構帳戶，再由大陸地區支付等值之人民幣，或以大陸地區銀行帳戶接受客戶匯入人民幣後，再由臺灣地區匯款支付等值之新臺幣予客戶指定之銀行帳戶，經核算該地下匯兌金額達 132 億 2,185 萬 3,807 元，經於 101 年 7





30% of rental income, which means that they would be paid NT\$8,000 to NT\$18,000 per piece of machine per month from the fourth month on after being a member. In addition, introducing members to purchase vending massage chairs or vending machines could be rewarded with a NT\$9,000 introductory bonus or NT\$13,500 per machine; a referral who introduces another referral could be rewarded with NT\$1,800 organizational bonus that could reach to the 10th generation at most; the accumulated members of the group were over 4,000, and the fund the group raised was NT\$2,543,434,000. The case was referred on November 29, 2012 to Keelung District Prosecutors Office.

- (2) XX Weng was the actual person responsible and General Manager of De-X-Zhi Company; XX Jiang, XX Ye, XX Yang, and XX Sun served as Executive Officer of Investment Department and Chief Financial Officer, Administrative Vice General Manager, Sales Vice General Manager, and Consultant respectively. During the period from November 2007 to December 19, 2011, through using promotion leaflets, hosting banquets and tours, or introducing members in the name of Kang-X-Xin Mutual Assistance Association, these people claimed to the public that De-X-Zhi Company was entrusted to manage the funds of Kang-X-Xin Mutual Assistance Association to operate distressed debts of real estate and investments of lithium-iron battery technological industry which is highly beneficial, and that joining the Association could result in plentiful benefits. They recruited investments from non-specific people, and promised or gave interests that were inconsistent with the capital they paid. The accumulated funds were NT\$5,248,838,720 from 13,492 people. The case was referred on May 24, 2012 to Kaohsiung District Prosecutors Office.
- (3) XX Ou, XX Yang, and XX Tian jointly established Jia-X-Fu Association. During the period from December 2009 to November 2012, led by XX Ou, the Association recruited members in the pattern of internal standard claiming that the annual reward could reach 14.92% to 220.8%. In addition, they loaned NT\$0.5 million, NT\$1 million or NT\$2 million to obtain benefits at the annual reward rate of 41.06% - 47.71% to raise funds from non-specific people. The recruited 3,750 members, and received NT\$1,778,440,306 deposits. The case was referred on December 22, 2012 to Taipei District Prosecutors Office.
- (4) XX Wang hired XX Yang to operate cross-strait underground exchange transactions during the period from January 1 2008 to April 25, 2012. In addition, XX Wang borrowed the bank accounts of XX Wu who was his relative, or rented the bank accounts



月 25 日移送臺南地方法院檢察署偵辦。

- (5) 楊○學、楊○華及吳○○自 96 年至 101 年 5 月間，接受不特定客戶委託從事臺灣與大陸地區或其他國家貨幣交換、匯兌，以李○○等 12 個銀行帳戶經營非法匯兌業務，客戶欲從臺灣匯款至大陸地區，即依楊○學等人約定匯率計算，將等值新臺幣匯入前揭帳戶，李○○及吳○○確認款項入帳後便以電話或 MSN 通知楊○學或楊○華派員將人民幣匯入委託匯款客戶指定之大陸地區帳戶；客戶若欲從大陸匯款至臺灣，同樣依楊○學等人約定匯率計算後，將人民幣匯入楊○學或楊○華在大陸地區設立之人頭帳戶，楊○學等再通知李○○等人將等值新臺幣匯入委託匯款客戶指定之臺灣地區金融機構帳戶，從中賺取每筆交易手續費 4% 之匯兌差價，匯出、匯入金額計達新臺幣一百四十億元以上，經於 101 年 8 月 7 日移送士林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 58 案，較 100 年之 56 案，增加 3.57%；嫌疑人 112 人，較 100 年之 91 人，增加 23.08%；涉案標的 20 億 6,165 萬 3,411 元，較 100 年之 21 億 3,085 萬 595 元，減少 3.25%。（詳表 2.04、2.05、2.24 及圖 2.20）

案件型態：

- (1) 違反商標法 34 案。
- (2) 違反著作權法 24 案。

（詳表 2.04、2.24 及圖 2.21）

### 2. 重要案例：

- (1) 丁○○係潮○公司實際負責人，99 年 1 月間向上○美公司負責人王○○購買外觀為臺北金融大樓股份有限公司註冊取得商標權之「臺北 101 大樓之立體圖」圖樣之玻璃酒瓶，並自行設計印有同屬該公司註冊取得商標權之「TAIPEI 101」字樣之提袋，包裝生產「青山金 101 極品陳年高粱酒」，至大陸地區廈門市以每瓶人民幣 300 元（約合新臺幣 1,350 元）價格販售，經搜索查扣市價二百餘萬元之仿冒酒 1,553 瓶，於 101 年 2 月 13 日移送臺





of XX Zhang at the price of NT\$3,000 per month. Meanwhile, he open accounts in financial institutions in the mainland China area to accept non-specific Taiwanese businessman to remit money to the 43 accounts of 18 people including XX Yang at the price of RMB\$2,000 for a remittance of RMB\$1million. Subsequently, after receiving the payment of equivalent value of RMB, or the RMB\$ in the accounts in the mainland China area, they would remit equivalent value of NT dollars to the designated accounts of client. The calculated amount of underground exchange was NT\$13,221,853,807. The case was referred on July 25, 2012 to Tainan District Prosecutors Office.

- (5) X-Xue Yang, X-Hua Yang, and XX Wu accepted the authorization of non-specific clients to operate illegal cross-strait currency exchange, or currency exchange with other countries through 12 bank accounts of XX Li. X-Xue Yang would remit equivalent value of NT dollars to the above mentioned accounts according to the agreed exchange rate for the client who liked to remit money from Taiwan to the mainland China area; similarly, when clients liked to remit money from the mainland China area to Taiwan, X-Xue Yang would remit money to the bank accounts opened by X-Xue Yang or X-Hua Yang in the mainland China area according to the agreed exchange rate; X-Xue Yang would inform XX Li to remit equivalent value of NT dollars to the designated accounts of clients in financial institution in Taiwan to earn the exchange rate differences at the rate of 4% per remittance. The total amount of remittance reached over NT\$14,000,000,000. The case was referred on August 7, 2012 to Shihlin District Prosecutors Office.

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

### **1. Statistics:**

There were 58 Intellectual property infringement cases referred in 2012, which was 3.57% more than the 56 cases in 2011; with 112 suspects, which was 23.08% more than the 91 suspects in 2011; involving monetary value of \$2,061,653,411, which was 3.25% less than \$2,130,850,595 in 2011 (see Table 2.04, 2.05, and 2.24, and Graph 2.20).

The cases include:

- (1) Violation of Trademark Act: 34 cases.
  - (2) Violation of Copyright Act: 24 cases.
- (See Table 2.04, 2.24, and Graph 2.21)

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

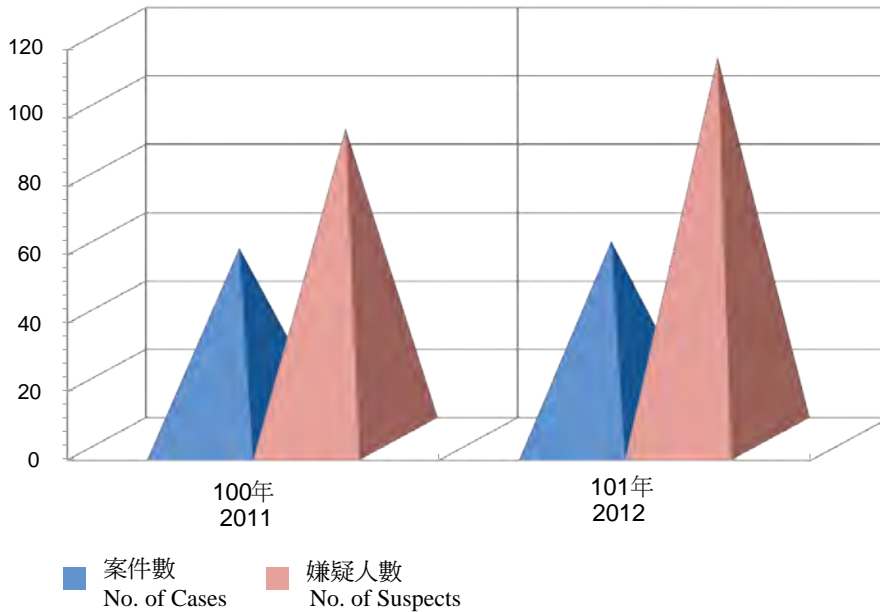
Comparison of Statistics of Intellectual Property Right Infringement Cases and Types over the Past 2 Years

項目 Item		年別 Year	100 年 2011	101 年 2012
案件數 No. of Cases			56	58
百分比 Percentage			100.00%	103.57%
增減率 Rate of Change			-51.72%	3.57%
嫌疑人數 No. of Suspects			91	112
百分比 Percentage			100.00%	123.08%
增減率 Rate of Change			-49.44%	23.08%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)			2,130,851	2,061,653
增減率 Rate of Change			-9.25%	-3.25%
違反商標法 Violation of Trademark Act	案件數 No. of Cases		39	34
	嫌疑人數 No. of Suspects		62	46
違反著作權法 Violatin of Copyright Act	案件數 No. of Cases		17	24
	嫌疑人數 No. of Suspects		29	66
其他 Others	案件數 No. of Cases		0	0
	嫌疑人數 No. of Suspects		0	0





圖 2.20  
Graph 2.20

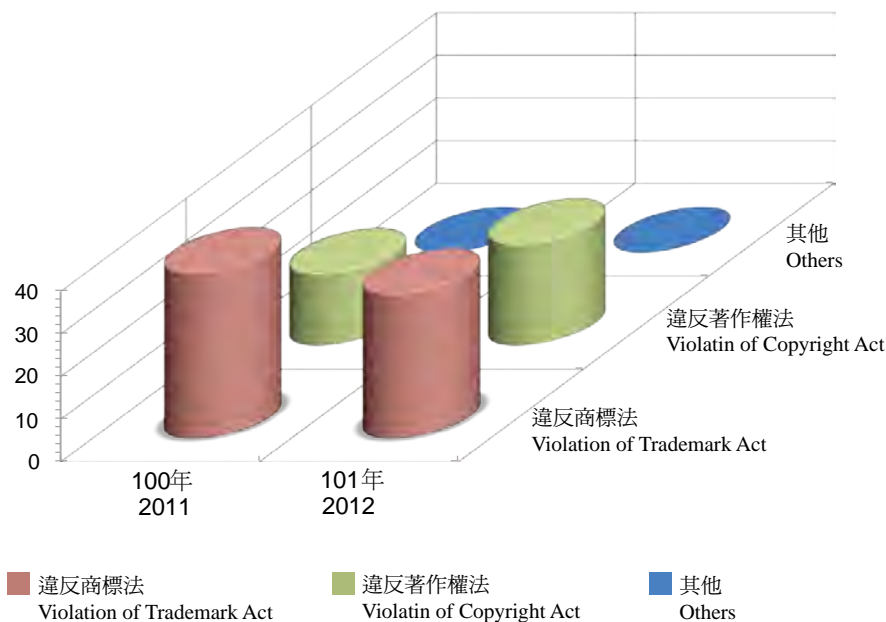


近 2 年侵害智慧財產權案件數及嫌疑人數比較  
Comparison of Cases and Suspects Involved in Intellectual Property  
Rights Infringement over the Past 2 Years

## 2. Significant cases:

- (1) XX Ding was the actual person responsible for Chao-X Company. In January 2010, XX Ding bought a glass wine bottle with a 3D image of Taipei 101 building on it from XX Wang who was the person responsible for Shang-X-Mei Company. In addition, XX Ding designed a handbag with the wording “TAIPEI 101” on it. However, the image of Taipei 101 building, and the wording “TAIPEI 101” have been registered and owned by 101 Taipei Financial Center Corp already. XX Ding produced “Aoyama Gold Vintage Sorghum Wine”, and sold the wine in Xiamen City, China at the price of RMB\$300 per bottle (about NT\$1,350 per bottle). After examination, the Bureau seized 1,553 bottles of fake wine with the market value of over NT\$2 million. The case was referred on February 13, 2012 to Taichung District Prosecutors Office.

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

中地方法院檢察署偵辦。

- (2) 金○○係速○公司負責人，與大陸地區之進○公司汪○○結盟，由進○公司網路部門架設百餘網站，張貼 LV 等名牌仿冒商品照片，向不特定人兜售，取得訂單後即在大陸包裝，共同販運仿冒商品至臺灣，並由金○公司張○○在臺報關接貨，再由速○公司會計關○○依訂單地址送貨，經搜索查扣市價達 1,981 萬 8,550 元之 LV 等名牌皮件、手錶及球鞋等仿冒品 1,110 件，於 101 年 3 月 2 日移送臺北地方法院檢察署偵辦。
- (3) 陳○○係星○公司負責人，明知瑞士商艾波比股份有限公司 (ABB ASEA BROWN BOVERI LTD.)、日本商三菱電機股份有限公司 (MITSUBISHI ELECTRIC CORPORATION)、日本商富士電機股份有限公司 (FUJI





- (2) XX Jin was the person responsible for Su-X Company, and formed an alliance with XX Wang of Jin-X Company in the mainland China area. The website department of Jin-X Company established over one hundred websites to post photos of counterfeit commodities such as famous LV leather goods to sell to non-specific people. After receiving orders, they packed and delivered the fake products to Taiwan, and declared the goods at customs by XX Zhang of Jin's company. Subsequently, XX Quan of Su-X Company delivered the products in accordance with the addresses on the orders. After examinations, the Bureau seized 1,110 articles of fake LV leather goods, watches, and sport shoes with a market value of NT\$19,818,550. The case was referred on March 2, 2012 to Taipei District Prosecutors Office.
- (3) XX Chen was the person responsible for Xing-X Company, and was aware that the trademark owners including ABB Asea Brown Boveri Ltd., Mitsubishi Electric Corporation, FUJI Electric Co., Ltd., and Schenider Electric Industries SAS were in the period of trademark rights of ABB, MITSUBISHI, FUJI, MERLIN GERIN registered by the trademark owner at Intellectual Property Office, Ministry of Economic Affairs. However, during the period from 2003 to August 2011, XX Chen purchased used and scrapped circuit-breakers of electronic devices of the above mentioned brands, counterfeited tags and labels, fixed and electroplated the used and scrapped goods, and applied the fake tags and labels on the goods for sale as brand-new products. The amount of Infringement of Intellectual property rights reached NT\$31,186,612. The case was referred on April 26, 2012 to Shihlin District Prosecutors office.
- (4) XX Lin was a graduate student of Feng-Chia University. From 2010 on, XX Lin established "NOW.IN WEB RADIO" on website for non-specific people to click and listen to unauthorized song "Rewinding" of Zhou Jie-lun with the intention of increasing business income through advertisement clicks violating the benefits of members of Recording Industry Foundation in Taiwan (RIT). The loss amount of RIT reached NT\$357,600,000. The case was referred on April 10, 2012 to Taichung District Prosecutors Office.
- (5) XX Chen who was the person responsible for Zhong-X United Group, and XX Shi was the Executive Officer of the Group. Both of these two people knew that Channel 55 (TVBS News Channel), Channel 56 (TVSS), Channel 42 (TVBS Happy Channel) were owned by Liann Ye Production Co., Ltd., and were authorized to Global Digital Company to sell to nationwide cable television system industries to play in public.



ELECTRIC CO.,LTD.) 及法商史內德電子工業精簡股份有限公司 (SCHNEIDER ELECTRIC INDUSTRIES SAS) 等商標權人向經濟部智慧財產局登記之 ABB、MITSUBISHI、FUJI、MERLIN GERIN 商標仍在商標專用權期間，竟未經同意或授權，自 92 年至 100 年 8 月間，收購中古及報廢之上述 4 品牌高壓、中低壓電器斷路開關設備，偽造該等商標銘牌及標籤，再將中古品及報廢品整修、電鍍後，黏貼偽造之銘牌及標籤，充作新品出售，侵權金額達 3,118 萬 6,612 元，經於 101 年 4 月 26 日移送士林地方法院檢察署偵辦。

- (4) 林○○係逢甲大學碩士班學生，基於利用廣告點擊次數增加營業收入之犯意，自 99 年初起，在網路上架設「NOW.IN 網路廣播電台」供不特定民眾上網點閱收聽未經授權而播放歌手周杰倫演唱的「倒帶」等音樂著作，侵害財團法人臺灣唱片出版事業基金會（RIT）會員法益 3 億 5,760 萬元，經於 101 年 4 月 10 日移送臺中地方法院檢察署偵辦。
- (5) 陳○○係中○聯合集團負責人，施○○係該集團執行長，渠等明知 TVBS 第 55 台（TVBS 新聞台）、第 56 台（TVBS）及 42 台（TVBS 歡樂台）係屬聯意製作公司所有之電視頻道節目及廣告，均係授權全球數位公司代理銷售予全國有線電視系統業者對外公開播放，竟自 99 年 5 月間起，私自連結美國 TVU Networks CO.Ltd. 所有「TVU PLAYER」影音平臺取得 TVBS 第 55 台（TVBS 新聞台）、第 56 台（TVBS）影音訊號至該集團伺服器，再送至渠等經營之 YES5TV 網路電視收視端客戶，供客戶以數位機上盒等方式連結收視，計侵害聯意公司法益 11 億 6,833 萬 3,333 元，經於 101 年 7 月 18 日移送臺中地方法院檢察署偵辦。
- (6) 吳○○自 97 年 12 月 29 日起架設艾○薇雅論壇供不特定人註冊成為會員，竟未經著作權人美商迪士尼、華納、哥倫比亞、福斯等電影公司同意及授權，設置 BT 一般區供會員張貼上開公司普羅米修斯等 104 部視聽著作，任由會員以公開傳輸方式下載種子檔案並分享下載資料，計侵害著作人權益 1 億 2,088 萬 8,560 元，經於 101 年 7 月 31 日移送臺中地方法院檢察署偵辦。





However, from May 2010 on, XX Chen and XX Shi connected in private with all TVU PLAYER video platforms of American TVU Networks CO.Ltd. to obtain video/audio signals of Channel 55 (TVBS News Channel) and Channel 56 (TVSS), send the signals to the server of the group, and transfer the signals to client ends of YES5TV to provide clients with digital Set-Top Boxes for watching programs. The loss amount of Liann Ye Production Co., Ltd. was NT\$1,168,333,333. The case was referred on July 18, 2012 to Taichung District Prosecutors office.

- (6) XX Wu has established the Forum of Ai-X-Wei-Ya since December 29, 2008 for non-specific people to register to be a member. However, XX Wu established a general area of BT for members to post 104 video/audio works such as “Prometheus” issued by America Disneyland, Warner Bros. Entertainment, Inc., Columbia Pictures, and Twentieth Century Fox Inc. even XX Wu did not obtain the above mentioned enterprises’ approval or authorizations. The loss amount of infringement of intellectual property rights was NT\$120,888,560. The case was referred on July 31, 2012 to Taichung District Prosecutors Office.

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

### **1. Statistics:**

There were 61 cases of the Securities & Exchange Act violation referred in 2012, which was 48.78% more than the 41 cases in 2011; with 337 suspects, which was 65.20% more than the 204 suspects in 2011; involving monetary value of \$11,954,408,868, which was 182.34% more than \$4,234,017,147 in 2011 (see Table 2.04, 2.05, and 2.25, and Graph 2.22).

The cases include:

- (1) Settlement default: 1 case.
- (2) Insider trading: 7 cases.
- (3) Stock price manipulation: 20 cases.
- (4) Illegal financing/security loan: 1 case.
- (5) Unauthorized business operation: 7 cases.
- (6) Unauthorized issuance of securities: 4 cases.
- (7) Others: 21 cases.

(See Table 2.25, and Graph 2.23)

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	100 年 2011	101 年 2012
案件數 No. of Cases		41	61
百分比 Percentage		100.00%	148.78%
增減率 Rate of Change		-30.51%	48.78%
嫌疑人數 No. of Suspects		204	337
百分比 Percentage		100.00%	165.20%
增減率 Rate of Change		-11.69%	65.20%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		4,234,017	11,954,408
增減率 Rate of Change		-94.91%	182.34%





續表 2.25  
Table 2.25 (cont.)

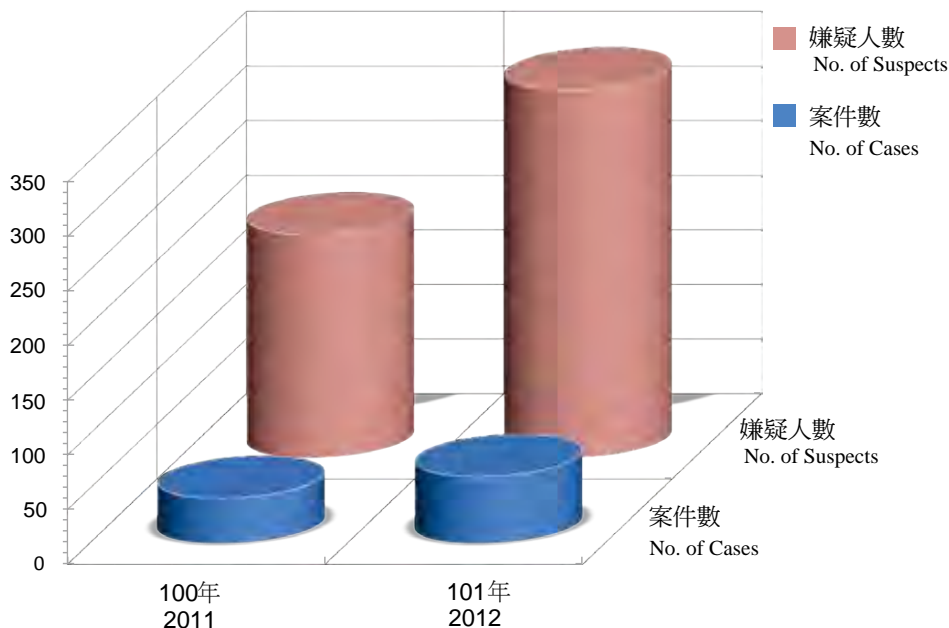
近 2 年違反證券交易法案件及型態比較統計

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

項目 Item		年別 Year	100 年 2011	101 年 2012
違約交割 Settlement Fraud	案件數 No. of Cases		0	1
	嫌疑人數 No. of Suspects		0	24
內線交易 Insider Trading	案件數 No. of Cases		6	7
	嫌疑人數 No. of Suspects		20	26
操縱股價 ( 炒作股票 ) Stock Price Manipulation	案件數 No. of Cases		12	20
	嫌疑人數 No. of Suspects		56	111
有價證券募集虛偽詐欺 Illegal Financing / Security Loans	案件數 No. of Cases		1	1
	嫌疑人數 No. of Suspects		1	3
違法經營證券相關事業及業務 Unauthorized Business Operation	案件數 No. of Cases		6	7
	嫌疑人數 No. of Suspects		24	19
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		4	4
	嫌疑人數 No. of Suspects		11	11
其他 Others	案件數 No. of Cases		12	21
	嫌疑人數 No. of Suspects		92	143

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

## (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 61 案，較 100 年之 41 案，增加 48.78%；嫌疑人 337 人，較 100 年之 204 人，增加 65.20%；涉案標的 119 億 5,440 萬 8,868 元，較 100 年之 42 億 3,401 萬 7,147 元，增加 182.34%。（詳表 2.04、2.05、2.25 及圖 2.22）

案件型態：

- (1) 違約交割 1 案。
- (2) 內線交易 7 案。

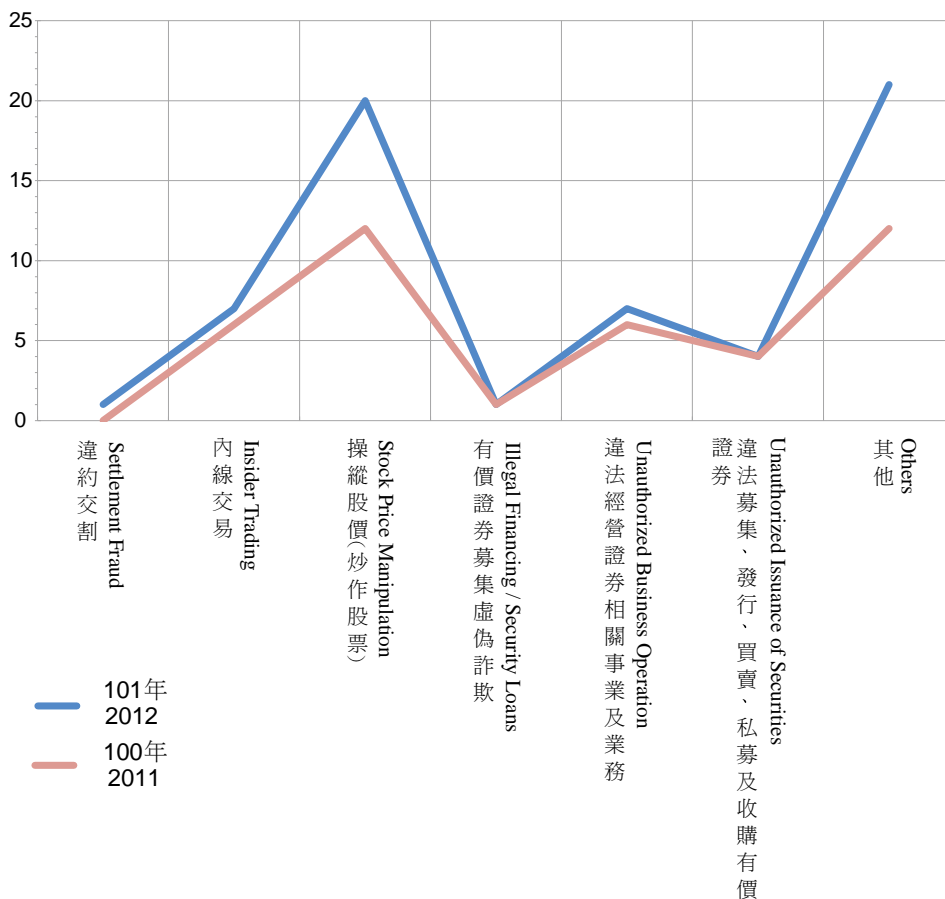




## 2. Significant cases:

(1) During the period from August 2009 to August 2011, XX Lin, XX Li, and XX Qiu purchased electronic securities accounts (electronic PIN codes were included) from XX Huang and XX Zeng. Next, XX Lin logged in titular accounts of XX Huang and other people using public website or private domestic wireless internet when markets opened or after markets opened to purchase the 18 warrant certificates which were unpopular

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

- (3) 操縱股價 20 案。
- (4) 有價證券募集虛偽詐欺 1 案。
- (5) 違法經營證券相關事業及業務 7 案。
- (6) 違法募集、發行、買賣、私募及收購有價證券 4 案。
- (7) 其他 21 案。

（詳表 2.25 及圖 2.23）

## 2. 重要案例：

- (1) 林○○、李○○及邱○○於 98 年 8 月至 100 年 8 月間，向黃○○、曾○○等人購買電子證券帳戶（內含電子憑證密碼），由林○○以公眾可使用之網際網路或截取私人家用無線網路溢波，於集中市場開盤前或甫開盤時，上網登入黃○○等人頭證券帳戶，以異於市場行情價格，高價委買或低價委賣統一 IQ 等 18 檔冷門、交易量少之股票權證，致集中交易市場中各該股票權證開盤或交易價格因而揚升或走低，同時林○○及李○○再自行使用或分別指使蘇○○等證券帳戶所有人委託買賣相同股票權證，致得以顯高於市場行情之價位出脫股票權證予違約交割人頭帳戶，或以顯低於市場行情之價位承接違約交割人頭帳戶委賣之股票權證，李○○等人藉此獲取買賣價差，人頭帳戶則放任違約不予履行交割，累計不法獲利 349 萬 6,800 元，人頭帳戶違約交割金額達 1,383 萬 3,500 元，經於 101 年 10 月 23 日移送臺中地方法院檢察署偵辦。
- (2) 張○○係股票上市科○公司及○冠、○勝公司負責人，陳○○係科○公司財務長，趙○○係張○○秘書；劉○○係股票上櫃合○公司太陽能事業部副處長；江○○係劭○公司負責人；范○○是遠○公司負責人。張○○為美化科○公司財報帳目，與劉○○、江○○、范○○謀議以合○公司、劭○公司、遠○公司及所控之○冠、○勝公司進行僅金流無物流之循環虛偽交易。其中○冠、合○、劭○、○勝及科○等 5 公司於 100 年 4 月及 5 月份虛假循環交易金額達四億七千餘萬元。遠○公司與科○、○冠、○勝公司於 100 年 1 月至 9 月進行循環虛偽交易金額總計六億五千餘萬元。另張○○利用科○公司設在荷蘭之免稅倉庫，作為轉運倉儲，將已離岸（出口）但未售出之公司太陽能模組、電池等產品，以應收帳款方式記載於科○公





and low-trade quantities such as Union and IQ in the pattern of high bid price or low bid price with the prices which are different from the market value causing the opening prices or trading prices of warrant certificate of stock exchange market to increase or decrease; meanwhile, XX Lin and XX Li asked the owners of securities accounts including XX Su to trade the same warrant certificates to sell warrant certificates to default titular accounts with a price that is higher than market prices, or to buy warrant certificates from default titular accounts with a price that is lower than market prices; XX Li earned the difference between the asked price and the bid price accordingly, and the titular accounts did not have to take any responsibility for default. The accumulated illegal income reached NT\$3,496,800, and the amount of default titular accounts was NT\$13,833,500. The case was referred on October 23, 2012 to Taichung District Prosecutors Office.

- (2) XX Zhang was the person responsible for listed companies, Ke-X Company, X-Quan Company, and X-Sheng Company, XX Chen was the Chief Financial Officer of Ke-X Company, and XX Zhao was the Secretary to XX Zhang; XX Liu was the deputy head of Solar Power Section of He-X Company that was traded in the over-the-counter market; XX Jiang was the person responsible for Shao-X Company, XX Fan was the person responsible for Yuan-X Company. In order to embellish the financial reports of Ke-X Company, XX Zhang conspired with XX Liu, XX Zhang, and XX Fan to counterfeit fake transactions with cash flows but without material flows for He-X Company, Shao-X Company, Yuan-X Company, and the accused X-Quan Company and X-Sheng Company. Of which, the amount of fake cycle transactions of X-Quan Company, He-X Company, Shao-X Company, and Ke-X Company in April and May, 2011 was over NT\$470,000,000. The amount of fake cycle transactions of Yuan-X Company, Ke-X Company, X-Quan Company and X-Sheng Company during the period from January to September 2011 was over NT\$650,000,000. In addition, XX Zhang used the bonded warehouse established by Ke-X Company in Holland as a transshipment warehouse to write solar modules and batteries which had been exported but had not sold yet on the financial reports of Ke-X Company with the pattern of accounts receivable. The counterfeit accounts receivable during the period from 2008 to 2011 was US\$9.722211 million. XX Zhang reported and announced the fake data on the financial reports of 2008, 2009, 2010, and the upper half of 2011. The case was referred on February 15, 2012 to Banqiao District Prosecutors Office.



司財報資料，自 97 年迄 100 年 9 月底，虛列應收帳款合計 972 萬 221.1 美元，並申報及公告於科○公司 97、98、99 年度及 100 年上半年度財務報告，經於 101 年 2 月 15 日移送板橋地方法院檢察署偵辦。

- (3) 周○係股市知名作手；陶○○係亨○投資公司董事長；秦○○係鼎○集團總裁；陳○○係民眾日報社記者；葉○○係前翡○雜誌社副社長；藝人邵○係周○表弟。陶○○於 99 年底前後向周○提議合作炒股，協議由周○負責操盤，陶○○負責向秦○○籌措資金十八億餘元，葉○○負責喊盤下單，自 100 年 3 月 4 日起開始炒作碩○公司股票，邵○等人則依周○、陶○○指示，配合下單交易，或以大額現金交易方式辦理股款交割，製造資金斷點掩飾犯行，經臺灣證券交易所查核 100 年 3 月 4 日至 8 月 10 日期間，陶○○等人使用三十餘人共計 107 個證券交易帳戶，並以相對成交方式製造交易活絡之表象，或連續以高價買入影響該股當日之收盤價及隔日開盤參考價，致碩○公司股票收盤價由 100 年 3 月 4 日每股 74.4 元上漲至 100 年 8 月 10 日每股收盤價 151 元。周○等人明知碩○公司在 100 年 6 月 24 日股東會召開前公布之 100 年度半年獲利為每股 1.5 元，竟指示陳○○在民眾日報電子報撰文指稱該公司未來五年每年 EPS 上看 10 元之不實內容，配合操縱股價，經於 101 年 4 月 2 日移送臺北地方法院檢察署偵辦。
- (4) 謝○○係股票上市恩○公司董事長及哲○投資公司之實際負責人，盛○○係該公司財務長；王○○係以股票投資操作為業。王○○自 100 年 3 月起，以渠本人及黃○證券交易帳戶大量買賣恩○公司股票，並以該股將有上漲行情及承諾買股虧損可補貼手續費及融資利息等，誘使林○○等人提供帳戶或自行進場買賣股票。謝○○則指示王○○使用哲○投資公司等證券交易帳戶作量，維護恩○公司股票交易量。謝○○等公司派知悉王○○拉抬恩○公司股價行情後，即於 5 月初密會約定鎖單籌碼，致使恩○公司股價由 100 年 3 月 17 日收盤價 14.15 元，上漲至 100 年 5 月 30 日每股收盤價 18.75 元，其中波段高點為每股 21.2 元，漲幅達 32.50%；另謝○○等人於 100 年 8 月 11 日知悉恩○公司確將實施庫藏股，於同年 8 月 25 日恩○公司董事會決議通過實施庫藏股前，即於 8 月 11 日至 24 日買進 769 張恩○公司股票，經於 101 年 9 月 13 日移送苗栗地方法院檢察署偵辦。





- (3) XX Zhou was a famous operator in the stock market; XX Tao was the Chairman of Heng-X Investment Company; XX Qin was the President of Ding-X Group; XX Chen was a reporter of The Commons Daily; XX Ye was the former Vice Principal of Fei-X Magazine; Artist X Shao was the cousin of X Zhou. XX Tao gave a proposal to X Zhou to cooperate in scalping stocks by the end of 2010 agreeing that X Zhou took care of operating stock prices, XX Tao took care of raising funds of over NT\$1,800,000,000 from XX Qin, and XX Ye took care of placing orders. From March 4, 2011 on, they started to scalp stocks of Shou-X Company; X Shao placed orders in accordance with the instructions of X Zhou and XX Tao, or took care of delivery versus payment through the pattern of large amount of cash transaction to make a fund breakpoint to cover their criminal behaviors. After the examinations of Taiwan Stock Exchange Corporation, during the period from March 4, 2011 to August 10, 2011, XX Tao and other suspects used 107 securities trading accounts of over 30 people, and counterfeited active trading transactions with the pattern of relative performance, or purchased the stocks with high closing prices and the opening reference prices next day in successions causing the closing prices of stock of Shou-X Company was increased from NT\$74.4 per share on March 4, 2011 to NT\$151 per share on August 10, 2011. Although X Zhou and other suspects knew that the announced interest of the upper half of 2011 of Shou-X Company was NT\$1.5 per share before the Shareholders Meeting held on June 24, 2011, they instructed XX Chen to write a real article on the online newspaper of The Commons Daily claiming that the EPS of Shou-X Company would increase to NT\$10 per share in five years to control stock prices. The case was referred on April 2, 2012 to Taipei District Prosecutors Office.
- (4) XX Xie was the Chairman of the listed En-X Company and the actual responsible person of Zhe-X Company, and XX Sheng was the Chief Financial Officer of the company; XX Wang served as an investor in the stock market. From March 2011 on, XX Wang sold and purchased a large number of stocks of En-X Company with the securities trading accounts of XX Wang and X Huang, and seduced XX Lin and other suspects into providing accounts or purchase stocks by themselves with the excuses of the trend of rising price, supplementary processing fees of loss of stock purchasing, and loan interest. XX Xie directed XX Wang to use the securities trading accounts of Zhe-X Company and maintain the quantity of stock transaction of En-X Company. After being



- (5) 甘○○係日○光公司財務經理兼公司代理發言人，郭○○係該公司副總經理，方○○係董事長特別助理；王○係中國信託商業銀行法人信託部經理；黃○○係國○公司職員，渠等於 98 年 9 月 15 日參與日○光集團子公司環○公司股權收購決策小組，知悉收購案屬溢價收購，對環○公司股票市場交易價格有重大影響，屬影響股價之重大消息，竟在 98 年 11 月 17 日日○光公司於公開資訊觀測站公告前，自行或以他人名義在公開交易市場買進環○公司股票，甘○○並將本收購案訊息告知其配偶吳○○等人，致使該等獲悉消息之人於訊息未公開前進場買進環○公司股票，98 年 11 月 17 日消息公開後賣出股票，獲取不法利益 2,611 萬 4,895 元，經於 101 年 11 月 9 日移送臺北地方法院檢察署偵辦。
- (6) 林○○係宏○集團關係企業林○號公司（94 年 9 月更名為金○昌公司）實際負責人，陳○○係該公司總經理，董○○係財務長，林○號公司於 87、88 年間以新北市淡水區水○段及米○段土地向關係企業中○公司貸款，90 年 4 月起無法正常繳息，轉列呆帳。94 年初，林○○見水○段土地附帶建築執照，適用較高容積率，極具開發價值，竟為規避金融監督管理委員會銀行局要求前開債權不得拍賣予宏○集團及其關係人之指示，先安排非關係人白○鵝公司向中○信託標購上開土地不良債權，再以實際價金 11 億 500 萬元，轉讓予林○○為實際負責人之啟○公司。復於 95 年 5 月 4 日，安排啟○公司以 11 億 2,000 萬元售予林○○控制之人頭張○如，旋於 5 月 8 日以 14 億元高價售予張○能，從中獲利 3 億 2,000 萬元，嗣由林○○及張○能共同籌資設立之藍○公司共同開發「藍○建案」，該建案於 98 年完銷總金額達 59 億 7,257 萬元，林○○分配獲利達 7 億 202 萬 3,702 元，致使金○昌公司損失開發利益，另林○○明知中○信託對米○段土地估值達十七億餘元，竟於 91 年 5 月以 7 億 8,998 萬元低價出售予王○○等人，再於 95 年 4 月 27 日安排啟○公司同意減計債權，由林○○等人支付 5 億元價金向王○○等人買回。林○○等人取得米○段土地所有權後，即於 98 年 7 月間將其中三分之一以七億餘元售予建商葉○○，賺取鉅額價差利益，經於 101 年 12 月 26 日移送臺北地方法院檢察署偵辦。
- (7) 徐○○係股票上櫃漢○公司董事長，劉○○係該公司前總經理，張○○





informed that XX Wang drove up the price of stock of En-X Company, XX Xie met and agreed to hedge chips confidentially at the beginning of May causing the closing prices of stock of En-X Company was increased from NT\$14.15 per share on March 17, 2011 to NT\$18.75 per share on May 30, 2011, of which the high point in every wave band was NT\$21.2 per share with the rate of increase 32.50%; in addition, XX Xie and other suspects knew that the company would implement treasury stocks on August 11, 2011, and subsequently purchased 769,000 shares of En-X Company during the period from August 11 to August 24, 2012 before the meeting of Board of Directors held on August 25, 2012 that approved the implementation of treasury stocks. The case was referred on September 13, 2012 to Miaoli District Prosecutors Office.

(5) XX Gan was the Chief Financial Officer and deputy spokesperson of Ri-X-Guang Company, XX Guo was the Vice General Manager of the company, and XX Fang was the Special Assistant of Chairman; X Wang was the Manager of Corporate Trust Service of China Trust Commercial Bank; XX Huang was a staff member at Guo-X Company. On September 15, 2009, the above mentioned people joined the Decisions Panel of Stock Purchase of Huan-X Company, the subsidiary of Ri-X-Guang Group knowing that the acquisition project was Acquisition Premium, and would significantly influence the trading price of Huan-X Company in the stock market which was a piece of major news for stock price. However, they purchased the stocks of Huan-X Company in public trading market by themselves or in the name of others before the announcement of Ri-X-Guang Company on the Market Observation Post System on November 17, 2009; meanwhile, XX Gan told the information on the acquisition project to his spouse XX Wu and others causing that those who knew the acquisition project purchased stocks of Huan-X Company before the announcement, and sold stocks to obtain illegal interests at the amount of NT\$26,114,895. The case was referred on November 9, 2012 to Taipei District Prosecutors Office.

(6) XX Lin was the actual persoresponsible n forLin-X-Hao Company (was re-named as Jin-X-Chang Company in September 2005), an affiliated company of Hong-X Group, XX Chen was the General Manager, and XX Dong was the Chief Financial Officer of the company. During the period from 1998 to 1999, Lin-X-Hao Company applied for loans to Zhong-X Company, its affiliated company, taking the lands of Section Shui-X and Section Mi-X in Tamsui District, New Taipei City as pledges; however, Lin-X-Hao



係前副董事長，渠等明知中國雲南金○公司並未獲准採礦，竟違反「公開發行公司取得或處分資產處理準則」規定，藉投資香港紅○公司轉投資中國雲南金○公司之採礦事業；另張○○女友王○○擔任負責人之「Yi Fan 公司」，先以低價向萬○青公司購買氧化鋁，再墊高價格售予漢○公司，嗣漢○公司客戶取消訂單，漢○公司先行給付「Yi Fan 公司」之款項亦無法索回；徐○○並偽以漢○公司向長○公司買進砂石轉售予鍵○公司之虛偽交易方式，虛增漢○公司業績 2,457 萬元，事後鍵○公司取消配合虛偽交易且不願清償貨款；安排合○公司售貨予漢○公司，復由漢○公司轉售予吳○○安排之均○公司、虹○公司及科○公司，再回售合○公司之虛偽交易，藉漢○公司先付清合○公司貨款，並向均○公司等公司收取遠期支票方式，掏取漢○公司資金；利用漢○公司投標公共工程之機會，安排漢○公司先向合○公司採購材料或轉包予合○公司，且預先支付貨款或工程款，嗣合○公司無法調度資金兌現支票，或漢○公司未標得工程且合○公司不願退款；安排銳○、柏○、東○、幸○、鼎○、盛○公司售貨予漢○公司，復由漢○公司轉售予楚○、鼎○、捷○、廣○公司之虛偽交易，藉漢○公司先付清貨款，並收取遠期支票方式，掏取漢○公司資金，嗣楚○、鼎○、捷○、廣○公司無法兌現支票等不合常規方式，致生漢○公司 2 億 6,642 萬 3,656 元之重大損失，經於 101 年 12 月 26 日移送臺北地方法院檢察署偵辦。

- (8) 陳○○係上市士○公司負責人，自 86 年 7 月至 101 年 4 月間，為收購廢紙，透過王○立會計事務所負責人王○○、連○○，以人頭虛設恆○實業等 9 家公司，於士○公司接洽廢紙商收購廢紙時，先由該等虛設公司與廢紙商交易，嗣由陳○○指派郭○○、柯○○等人依交易金額提高固定成數後，再轉售給士○公司，牟取不法利益達六億三百五十五萬餘元，經於 101 年 7 月 23 日移送士林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 28 案，較 100 年之 35 案，減少 20%；嫌疑人





Company had not been able to pay the interest normally since April 2001, which became bad debts expense. In the beginning of 2005, XX Lin arranged a non- stakeholder Bai-X-E Company to apply for bidding for the distressed debt of the above mentioned land to Zhong-X Trust Company, and transferred to XX Lin, the actual responsible person of Qi-X Company by the actual price of NT\$1,105 million to avoid the instructions of the Banking Bureau, Financial Supervisory Commission that the above mentioned creditor's right was not allowed to sell to Hong-X Group and its stakeholder because of the land of Section Shui-X with a construction permit and a higher development value. On May 4, 2006, XX Lin arranged Qi-X Company to sell the land to X- ru Zhang, a titular who was controlled by XX Lin, at the price of NT\$1,120 million, and sold the land to X-Neng Zhang on May 8, 2006 at the high price NT\$1.1 billion quickly, and obtained interest of NT\$320 million. Subsequently, XX Lin and X-Neng Zhang jointly established Lan-X Company to develop the land in the “Project of Lan-X Construction” that was completed, and obtained interests of NT\$597257000000 in 2009, and XX Lin was dispatched interests of NT\$702,023,702 causing interest loss of development to Jin-X-Chang Company. In addition, knowing the estimated value of Section Mi-X by Zhong-X Trust Company reached over NT\$1.7 billion, XX Lin sold the land to XX Wang by the law price of NT\$789.98 million in May 2002, and on April 27, 2006, XX Lin arranged Qi-X Company to agree with decreasing debts; XX Lin bought the land back from XX Wang with the price of NT\$0.5 billion. After getting the ownership of the land of Section Mi-X, XX Lin sold one third of the land to constructor XX Ye with the price of NT\$0.7 billion to earn a great number of price difference interest in July 2009. The case was referred on December 26, 2012 to Taipei District Prosecutors Office.

- (7) XX Xu was the Chairman of the listed Han-X Company, XX Liu was the former General Manger, and XX Zhang was the former Vice Chairman of the company. Although the above mentioned people knew that Jin-X Company in Yunnan Province, China did not obtain approval of mining operation, they violated the Regulations Governing the Acquisition and Disposal of Assets by Public Companies, and trans-invested in the mining operation of Jin-X Company in Yunnan Province, China by investing in Hong-X Company in Hong Kong; in addition, XX Wang, girl friend of XX Zhang, served as responsible person of Y-Fan Company, purchased yttrium oxide with a low price from Wan-X-Qing Company, and sold the product to Han-X Company with a higher price;

68 人，較 100 年之 133 人，減少 48.87%；涉案標的 30 億 7,608 萬 1,539 元，較 100 年之 7 億 1,388 萬 7,697 元，增加 330.89%。（詳表 2.04、2.05、2.26 及圖 2.24）

## 2. 重要案例：

- (1) 蔡○○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，竟自 98 年 10 月間起，在「朋友小棧」等社群網站張貼代操期貨訊息，並按月向吳○○等投資人收取 8,000 元至 9,000 元不等之酬勞，再以手機簡訊提供買賣期貨建議；100 年 8 月至 101 年 3 月間，蔡○○復在網路部落格上佯稱代客操作期貨交易，藉以騙取民眾期貨帳號及密碼，再利用渠

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	100 年 2011	101 年 2012
案件數 No. of Cases		35	28
百分比 Percentage		100.00%	80.00%
增減率 Rate of Change		94.44%	-20.00%
嫌疑人數 No. of Suspects		133	68
百分比 Percentage		100.00%	51.13%
增減率 Rate of Change		177.08%	-48.87%
涉案標的 (元) Underlying Amount (Dollars)		713,887,697	3,076,081,539
增減率 Rate of Change		-65.51%	330.89%



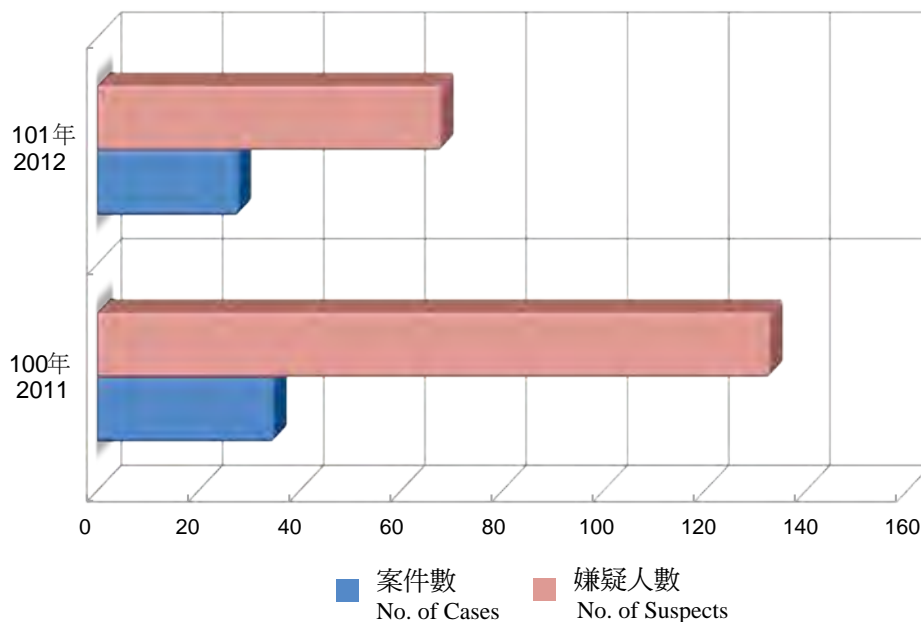


when the customer of Han-X Company cancelled the order, Han-X Company could not get back the money that they paid to Yi Fan Company earlier; XX Xu counterfeited a transaction to pretend to purchase sandstone from Chang-X Company, and to sell the sandstone to Jian-X Company in the name of Han-X Company who increased NT\$24.57 million fake sales income , and later, Jian-X Company cancelled the order and refused to pay off in compliance with the fake transaction; XX Xu arranged fake transactions that He-X Company sold products to Han-X Company, and subsequently Han-X Company sold the products to Jun-X Company, Hong-X Company, and Ke-X Company that was arranged by XX Wu, and the products were sold back to He-X Company; the above mentioned companies including Jun-X Company received long-term checks to obtain the funds of Han-X Company who paid off the money earlier; arranged Han-X Company to purchase raw materials from He-X Company, or to give a trans-contract He-X Company, and pre-paid money for raw materials or construction using the opportunity of Han-X Company to bid on public constructions; He-X Company was not able to find funds to cash checks, or Han-X Company did not win the bid of public construction, and He-X Company did not want to refund the money; arranged Rui-X Company, Bo-X Company, Dong-X Company, Xing-X Company, Ding-X Company, and Sheng-X Company to sell products to Han-X Company, and trans-sold the products to Chu-X Company, Ding-X Company, Jie-X Company, and Guang-X Company by Han-X Company; received long-term checks to obtain the funds of Han-X Company by the early payment of Han-X Company; caused a large of loss to Han-X Company at the amount of NT\$266,423,656 when Chu-X Company, Ding-X Company, Jie-X Company, and Guang-X Company were unable to cash checks. The case was referred on December 26, 2012 to Taipei District Prosecutors Office.

- (8) XX Chen was the person responsible for listed Shih-X Company. During the period from July 1997 to April 2012, XX Chen established 9 titular companies including Heng-X Enterprises to purchase waste paper through XX Wang and XX Lian of Wang-X-Li Accounting Firm; the titular companies would contact with waste paper industries first while purchasing waste paper. Subsequently, XX Chen designated XX Guo and XX Ke to trans-sell the used paper to Shih-X Company when the price of transaction was raised to obtain illegal interest at the amount of over NT\$603,550,000. The case was referred on July 23, 2012 to Shihlin District Prosecutors Office.

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

個人期貨帳戶與被害人期貨帳戶對作，以遠期不活絡期貨商品為交易標的，透過渠個人期貨帳戶低買高賣、被害人期貨帳戶高買低賣之對沖交易方式，製造渠個人帳戶之交易獲利，致被害人帳戶虧損，核計不法獲利達 452 萬 2,964 元，經於 101 年 4 月 20 日移送高雄地方法院檢察署偵辦。

- (2) 呂○○、盧○○自 97 年 12 月至 101 年 6 月間，違法經營地下期貨交易業務，提供客戶下單買賣臺灣期貨交易所發行之「臺指期貨」、「小型臺指期貨」等加權股價指數期貨商品，經統計交易額 6 億 8,874 萬 4,280 元，不法所得逾六百萬元，經於 101 年 8 月 27 日移送高雄地方法院檢察署偵辦。
- (3) 陳○○及楊○○夫婦自 97 年 5 月至 101 年 6 月間，架設「主○理財教學





## *(12) Violation of Futures Trading Act*

### **1. Statistics:**

There were 28 cases of the Futures Trading Act violation referred in 2012, which was 20% less than the 35 cases in 2011; with 68 suspects, which was 48.87% less than the 133 suspects in 2011; involving monetary value of \$3,076,081,539, which was 330.89% more than \$713,887,697 in 2011 (see Table 2.04, 2.05, and 2.26, and Graph 2.24).

### **2. Significant cases:**

- (1) From October 2009 on, XX Cai had posted information on operating futures for clients on social websites such as “Friend Small Inn” and had received rewards of NT\$8,000 – NT\$9,000 monthly from investors such as XX Wu, and gave suggestions about futures by sending text messages though XX Cai knew that it was not allowed to run businesses of futures consulting if a permit was not obtained. During the period from August, 2011 to March 2012, XX Cai posted fake information on operating futures for clients on websites and blogs the obtain accounts and passwords of futures from people by cheating, purchased futures at low prices and sold futures at high prices using his own individual accounts, and purchased futures at high prices and sold futures at low prices using the victims’ accounts to obtain transaction incomes causing losses to the victims. The illegal income reached NT\$4,522,964. The case was referred on April 20, 2012 to Kaohsiung District Prosecutors Office.
- (2) From the period from December 2008 to June 2012, XX Lu and XX Lu illegally operated underground futures transactions for clients to place orders to purchase and sell futures commodities of price-weighted index such as Taiwanese Index Futures and Small Scale of Taiwanese Index Futures issued by Taiwan Futures Exchange; a counted amount of transaction was NT\$688,744,280, and the illegal income reached over NT\$ 6 million. The case was referred on August 27, 2012 to Kaohsiung District Prosecutors Office.
- (3) During the period from May 2008 to June 2012, XX Chen and his wife XX Yang established websites such as Zhu-X Wealth Management Teaching Information Website and Jing-X Wealth Management Teaching System, and operated under futures transactions in the names of Bai-X, Hong-X Information, and Ri-X Information for clients to place orders to trade foreign futures such as raw oils and gold, and recruit



資訊網」及「勁○理財教學系統」等網站，並以「百○」、「鴻○資訊」及「日○資訊」等名稱經營地下期貨業務，供客戶下單交易原油、黃金等國外期貨，招攬陳○○等民眾下單交易，並以鄭○○等人之銀行帳戶作為客戶匯入保證金及交易結算款項，不法金額計達 14 億 4,121 萬 6,404 元，經於 101 年 9 月 11 日移送板橋地方法院檢察署偵辦。

- (4) 蘇○○係盛○公司及鉅○吉公司實際負責人，陳○○係盛○公司協理，沈○○係鉅○吉公司技術部總監，吳○○係盛○公司技術部經理，蘇○○係盛○公司客服部經理，渠等未經許可擅自經營期貨顧問或其他期貨服務事業，以販售財經資訊軟體「旗開得勝組合套組」、「出期致勝組合套組」(含 EeePC 下單機 1 台、軟體程式)及提供資訊軟體服務為幌，在軟體內載入「盛○ Geasy2」程式交易軟體，該等軟體具有對個別期貨交易契約提供未來交易價位研判分析、推介建議或研判分析市場行情、提供交易策略，兼具期貨交易分析、交易決定及交易自動執行等功能，內設 6 個投資模組，客戶依選定模組所設定之條件，於訊號出現時即可透過「API」應用程式自動下單至群○證券公司進行交易，總計銷售金額達 4,942 萬 8,400 元，經於 101 年 11 月 26 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 1 案，較 100 年之 8 案，減少 87.50%；嫌疑人 1 人，較 100 年之 32 人，減少 96.88%；涉案標的 0 元，較 100 年之 10 億 6,350 萬 9,795 元，減少 100%。（詳表 2.04、2.05、2.27 及圖 2.25）。

#### 2. 重要案例：

陳○○明知美國 AIIT 公司未經主管機關許可於我國境內經營保險業務，該公司保險商品亦未獲准在臺銷售，竟招攬不特定投資人購買美國 AIIT 旗下數十種保險商品，並從中牟取 25 至 30% 佣金不法利益，經於 101 年 6 月 15 日移送臺北地方法院檢察署偵辦。





people such as XX Chen to place orders, and asked clients to remit deposits and payments of transaction to XX Zheng and others' bank accounts. The illegal incomes reached NT\$1,441,216,404. The case was referred on September 11, 2012 to Banqiao District Prosecutors Office.

- (4) XX Su was the actual person responsible for Sheng-X Company and Ju-X-Ji Company, XX Chen was the Assistant Manager of Sheng-X Company, and XX Shen was the Director-General of Technology Department of Ju-X-Ji Company, XX Wu was the Manager of Technology Department of Shen-X Company, and XX Su was the Manager of Customer Service of Shen-X Company. Without obtaining approval for operating futures or other futures service businesses, the above mentioned people covered their criminal behavior by selling economic information software “Winners Combination Package”, “Winning Combination Package” (One piece of EeePC Order Placing Machine, and Software Programs were included), and providing the information service, and loaded transaction software of Sheng-X Geasy2 in software that offered analysis of futures prices, suggestions or analysis of market trend, transaction strategies, and functions of futures trading analysis, transaction decisions, and automatic implementations. There were six investment modules that customers could choose to place orders automatically to carry out transactions with Qun-X Securities Corp. through API application programs in accordance with the conditions. The case was referred on November 26, 2012 to Banqiao District Prosecutors Office.

### *(13) Violation of Insurance Act*

#### **1. Statistics:**

There was one case of Insurance Act violation referred in 2012, which was 87.50% less than the 8 cases in 2011; with one suspect, which was 96.88% less than the 32 suspects in 2011; involving monetary value of \$0, which was 100% less than the \$1,063,509,795 in 2011 (see Table 2.04, 2.05, 2.27, and Graph 2.25).

#### **2. Significant cases:**

XX Chen recruited non-specific investors to purchase dozens of insurance commodities issued by American AIIT, and obtained 25% - 30% illegal interest of commission though he was aware that it was not allowed to operate insurance businesses in Taiwan if American AIIT has not obtained a permit from the competent authority. The case was referred on June 15, 2012 to Taipei District Prosecutors Office.

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	100 年 2011	101 年 2012
案件數 No. of Cases		8	1
百分比 Percentage		100.00%	12.50%
增減率 Rate of Change		33.33%	-87.50%
嫌疑人數 No. of Suspects		32	1
百分比 Percentage		100.00%	3.13%
增減率 Rate of Change		300.00%	-96.88%
涉案標的 (元) Underlying Amount (Dollars)		1,063,509,795	0
增減率 Rate of Change		255.58%	-100.00%

### (十四) 其他破壞經濟秩序案件

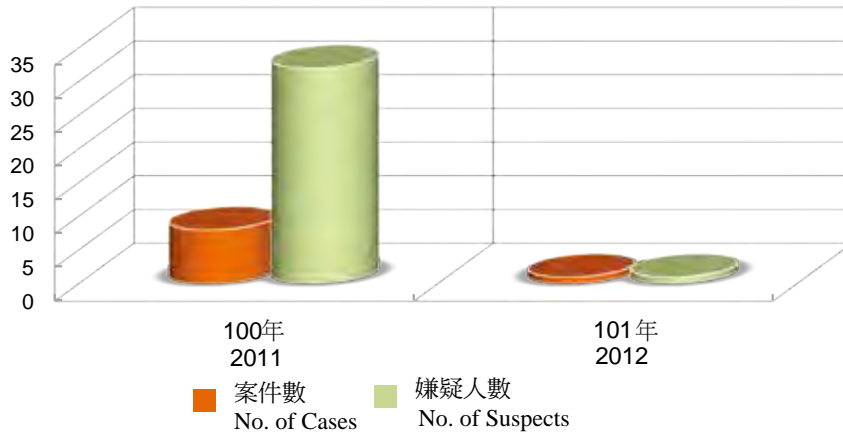
#### 1. 數據比較：

本年移送其他破壞經濟秩序案件 64 案，較 100 年之 68 案，減少 5.88%；嫌疑人 128 人，較 100 年之 145 人，減少 11.72%；涉案標的 21 億 835 萬 8,910 元，較 100 年之 220 億 9,360 萬 9,110 元，減少 90.46%。（詳表 2.04、2.05、2.28 及圖 2.26）





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

#### *(14) Other cases that undermined economic order*

##### **1. Statistics:**

There were 64 other cases that undermine economic order referred in 2012, which was 5.88% less than the 68 cases in 2011; with 128 suspects, which was 11.72% less than the 145 suspects in 2011; involving monetary value of \$2,108,358,910, which was 90.46% less than \$22,093,609,110 in 2011 (see Table 2.04, 2.05, and 2.28, and Graph 2.26).

The cases include:

- (1) Violation of Securities Investment Trust and Consulting Act: 13 cases.
- (2) Violation of Business Entity Accounting Act: 6 cases.
- (3) Violation of Company Act: 23 cases.
- (4) Computer crimes: 6 cases.
- (5) Offenses Against Agriculture, Industry, and Commerce: 15 cases.
- (6) Others: 1 case.

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	100 年 2011	101 年 2012
案件數 No. of Cases		68	64
百分比 Percentage		100.00%	94.12%
增減率 Rate of Change		28.30%	-5.88%
嫌疑人數 No. of Suspects		145	128
百分比 Percentage		100.00%	88.28%
增減率 Rate of Change		72.62%	-11.72%
涉案標的 (千元) Underlying Amount (1,000 of Dollars)		22,093,609	2,108,358
增減率 Rate of Change		499.27%	-90.46%
違反證券投資信託及顧問法 Violation of Securities Investment Trust and Consulting Act		22	13
違反商業會計法 Violation of Commercial Accounting Act		5	6
違反公司法 Violation of Company Act		20	23
電腦犯罪 Computer Crime		6	6
妨害農工商罪 Offenses Against Agriculture, Industry and Commerce		11	15
其他 Others		4	1

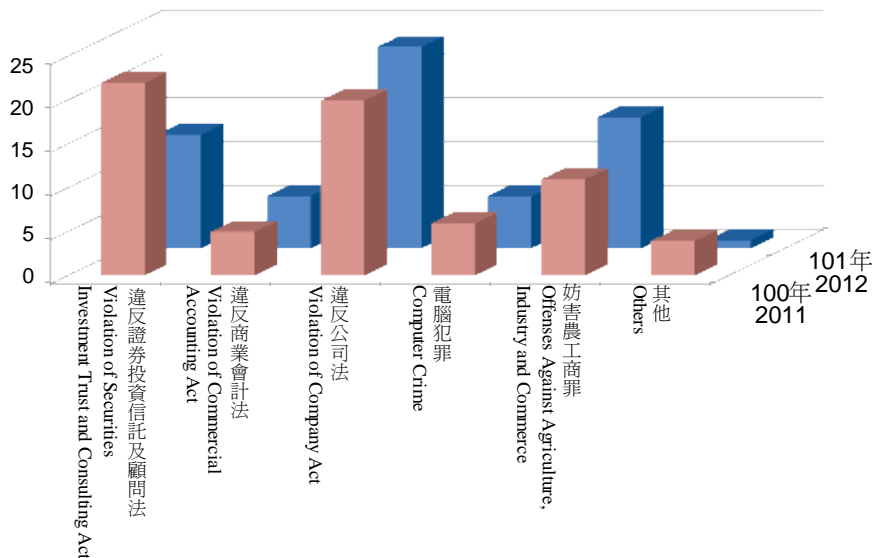




## 2. Significant cases:

- (1) XX Li found that the game shut down after giving the fictitious properties to other players, and re-logged in the game, the fictitious properties would recur under the name of character again while playing the online game “Legend of Dragon” issued by Tai-X Multimedia Company. XX Li used the leak of the game program to enter the blind point that was easy to take place in the player arena, re-produced fictitious properties in accordance with the above-mentioned methods, and gave the fictitious properties to other players. The case was referred on April 17, 2012 to Banqiao District Prosecutors Office.
- (2) XX Lai and his Wife XX Huang were the actual persons responsible for Peng-X Company and Bei-X-Qiu Company, and served as General Manger and Vice General Manager respectively. Although they knew that from 2005 on, the Knit Fabric and partial of Woven Fabric clothes displayed or sold in Peng-X Company in Taiwan

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

案件型態：

- (1) 違反證券投資信託及顧問法 13 案。
- (2) 違反商業會計法 6 案。
- (3) 違反公司法 23 案。
- (4) 電腦犯罪 6 案。
- (5) 妨害農工商罪 15 案。
- (6) 其他 1 案。

## 2. 重要案例：

- (1) 李○○於遊玩泰○多媒體公司代理發行之線上遊戲「龍○傳奇」時，發現將虛擬道具交付其他玩家後若遊戲當機，重新登入遊戲後，已交付之虛擬道具會重新出現在角色名下，該遊戲程式顯有漏洞，竟利用進入遊戲內玩家競技場容易發生當機之盲點，不當以前述方法重製遊戲中之虛擬道具再交付其他玩家，經於 101 年 4 月 17 日移送板橋地方法院檢察署偵辦。
- (2) 賴○○、黃○○夫婦係芃○公司及北○球公司實際負責人，並分任總經理及副總經理，渠等明知自 94 年間起芃○公司在國內陳列、販賣之針織品及部分平織品服飾係委由中國大陸地區廠商產製，竟指示不知情之員工宣○○等人，在芃○公司及北○球公司工廠內，將中國大陸地區製造輸入之衣物，裁切「臺灣設計 中國製造」產地標籤，將「臺灣製造」之標籤加縫至上開衣物，虛偽標示為臺灣製造，並配送至北、中、南區分公司倉庫兼發貨中心後，再發送至芃○及北○球公司各直營店及加盟店陳列販賣，案經搜索查扣虛偽標記服飾計 3 萬 5,224 件及「臺灣製造」附縫標籤 1 批，市價約二億一千一百餘萬元，經於 101 年 6 月 25 日移送高雄地方法院檢察署偵辦。
- (3) 蕭○○係智○公司負責人，自 99 年 2 月至 101 年 4 月間，聘僱不具期貨或證券分析師資格之徐○○、楊○○、李○○等擔任講師，另委由捷○公司陸續撰寫「雙○搶珠」、「雙○奇謀」、「控○CEO」、「長○將軍」、「金○寶馬」等期貨（股票）交易看盤分析軟體，由徐○○、楊○○、李○○分別於全球財經台、運通財經電台、華人商業台、中華財經台等頻道，透過智○公司製播之「決○戰略」、「雙○奇謀」、「一○驚人」等節目，





were entrusted to the manufacturers in mainland China to make, they instructed XX Xuan and other people who did not know the truth to cut off the labels of country-of-origin saying “Designed in Taiwan, Made in China” off the clothes made and imported from China, and sew the labels saying “Made in Taiwan” on the clothes instead in the factories of Peng-X Company and Bei-X-Qiu Company, pretending the clothes were made in Taiwan. Subsequently, the clothes were dispatched to the regular chains and the franchises for sale after the clothes were delivered to the Branches of North, Central, South, and the warehouse and distribution center. After examinations, the Bureau seized 35,224 pieces of clothes with fake tags, and a batch of labels saying “Made in Taiwan” with a market value of over NT\$211 million. The case was referred on June 25, 2012 to Kaohsiung District Prosecutors Office.

- (3) XX Xiao was the person responsible for Zhi-X Company. During the period from February 2010 to April 2012, XX Xiao hired XX Xu, XX Yang, and XX Li who were not qualified for analyst of futures or securities to serve as instructors. In addition, XX Xiao entrusted Jie-X Company to write in successions analysis software of futures (stock) transaction such as “Shuang-X-Qiang-Zhu”, “Shuang-X-Qi-Mou”, “Chang-X-Jiang-Jun”, and “Jin-X-Bao-Ma”; meanwhile, XX Xu, XX Yang, XX Li emphasized that the functions of software such as powerful prediction and analysis would make a big fortune in conjunction with their explanations through the programs including “Jue-X-Zhan-Lue”, “Shuang-X-Qi-Mou”, and “Yi-X-Jing-Ren” on Global Economic Channel, Yun-Tong Economic Channel, Chinese Commerce Channel, Chinese Economic Channel respectively. In addition, they provided analysis or suggestions of trading price, and persuade non-specific people such as XX Lin to purchase the above mentioned software at the prices of NT\$148,000/year, NT\$88,000/half year, or NT\$36,000 for 3 months, the accumulated amount of sales income was NT\$18,216,660. The case was referred on August 14, 2012 to Taipei District Prosecutors Office.
- (4) XX Zou was the actual person responsible for Xun-X Company. During the period from March 2010 to August 2012, though XX Zou knew that the self-brand fuel oils made by Xun-X Company in Taiwan such as “G2000” and “Facial” were not allowed to increase the quantity of production if the oil had not passed the examination of American Petroleum Institute (API), he entrusted Hui-X Company and Hong-X Company to produce various classes of fuel oil in Taiwan, and provided self-designed fake labels saying “Country of Origin: Germany”, and “AIP” to Hui-X Company and



強調該等軟體具有強大預測分析效能，配合渠等帶盤解說可獲利豐厚，並以提供交易價位研判分析或推介建議，遊說林○○等不特定大眾以每年 14 萬 8,000 元、半年 8 萬 8,000 元或 3 個月 3 萬 6,000 元不等價格購買上開看盤軟體，累計銷售金額 1,821 萬 6,660 元，經於 101 年 8 月 14 日移送臺北地方法院檢察署偵辦。

- (4) 鄒○○係訊○公司實際負責人，明知訊○公司之「G2000」、「Facial」等自有品牌汽車機油係國內生產製造，且未經送美國石油協會 (American Petroleum Institute，簡稱 API) 檢測通過，詎為提高產品售價及銷量，竟於 99 年 3 月至 101 年 8 月間，分別委託匯○公司及弘○公司在國內摻配生產各種不同規格等級之機油產品，並提供自行設計且標示原產地德國及 API 字樣等不實標籤予上開匯○及弘○2 家公司黏貼於各項產品包裝上，陸續批售予不知情經銷商，案經搜索查扣相關產品 1 萬 8,390 公升，市價約五百八十六萬餘元，經於 101 年 10 月 4 日移送臺中地方法院檢察署偵辦。

## 二、一般犯罪案件

### (一) 數據比較：

本年移送一般犯罪案件 332 案，較 100 年之 284 案，增加 16.90%；嫌疑人 540 人，較 100 年之 563 人，減少 4.09%；涉案標的 6 億 9,281 萬 8,024 元，較 100 年之 6 億 3,352 萬 2,295 元，增加 9.36%。（詳表 2.04、2.05、2.29、2.30）

案件型態：

1. 偽造文書 90 案。
2. 違反槍砲彈藥刀械管制條例 7 案。
3. 違反危害健康之法令 217 案。
4. 違反疫病管理之法令 5 案。
5. 侵害人民隱私及私密之罪 0 案。
6. 違反環境生態保護之法令 5 案。
7. 其他 8 案。

（詳表 2.04、2.05、2.29、2.30）





Hong-X Company to apply to the packages of various products, and sold the products in successions to dealers who did not know about the truth. After examinations, the Bureau seized 18,390 liters of relevant products with the market value of over NT\$5.86 million. The case was referred on October 4, 2012 to Taichung District Prosecutors Office.

## 2. General Crimes

### *(1)Statistics:*

There were 332 cases referred in 2012, which was 16.90% more than the 284 cases in 2011; with 540 suspects, which was 4.09% less than the 563 suspects in 2011; involving monetary value of \$692,818,024, which was 9.36% more than \$633,522,295 in 2011 (see Table 2.04, 2.05, 2.29, and 2.30).

The cases include:

1. Documentary forgery: 90 cases.
2. Violation of the Guns, Explosives and Knives Control Act: 7 cases.
3. Violation of health regulations: 217 cases.
4. Violation of disease control regulations: 5 cases.
5. Offenses against personal privacy: 0 case.
6. Violation of environmental protection regulations: 5 cases.
7. Others: 8 cases.

(See Table 2.04, 2.05, 2.29, and 2.30)

### *(2)Significant cases:*

1. XX Chen was the person responsible of Qia-X Company; XX Zeng was the General Manager of the company. From 2008 on, they repackaged 25 kilogram packs of made-up agricultural chemicals, 80% zinc-manganese wettable powder bought from Li-X Company, Jia-X Company, and Gao-X-Da Company into one kilogram packs, and re-named the fake agricultural chemicals “Yi-X-Sheng - M45”, and printed words on the package saying “Agricultural chemical permit: No. 1664” claiming that the agricultural chemicals had been approved and sold widely. Following inspection, the Bureau seized 468 packs (468 liters) of fake agricultural chemicals. The case was referred on January 3, 2012 to the Tainan District Prosecutors Office.

表 2.29  
Table 2.29

# 101 年移送偵查一般犯罪案件統計

## Statistics of General Crime Cases Referred to Public Prosecutors Office in 2012

罪名別 Crime  月別 Month	案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollars)	偽造文書 Document Forgery		
				案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollars)
合 計 Total	332	540	692,818,024	90	141	598,166,665
1 月 January	24	54	4,165,902	5	12	3,199,302
2 月 February	18	29	228,334,965	6	10	228,289,965
3 月 March	39	68	76,546,000	13	21	57,020,000
4 月 April	24	37	1,984,833	5	7	182,000
5 月 May	47	83	313,213,044	15	20	300,204,928
6 月 June	21	37	9,229,500	5	10	9,229,500
7 月 July	28	40	882,165	10	16	0
8 月 August	36	55	885,545	6	11	0
9 月 September	27	39	416,570	7	9	4,970
10 月 October	35	54	64,500	7	14	36,000
11 月 November	15	19	0	4	4	0
12 月 December	18	25	57,095,000	7	7	0





續表 2.29  
Table 2.29 (cont.)

## 101 年移送偵查一般犯罪案件統計

### Statistics of General Crime Cases Referred to Public Prosecutors Office in 2012

月別 Month	罪名別 Crime	違反槍砲彈藥刀械管制條例 Violation of the Guns, Explosives and Knives 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		7	13	0	217	367	92,318,359
1 月 January		1	2	0	16	38	3,600
2 月 February		1	1	0	10	17	45,000
3 月 March		2	6	0	23	40	19,526,000
4 月 April		1	2	0	17	27	1,802,833
5 月 May		0	0	0	30	61	11,968,116
6 月 June		0	0	0	14	25	0
7 月 July		1	1	0	16	22	882,165
8 月 August		0	0	0	29	43	885,545
9 月 September		0	0	0	16	25	81,600
10 月 October		0	0	0	27	39	28,500
11 月 November		0	0	0	11	15	0
12 月 December		1	1	0	8	15	57,095,000

續表 2.29

Table 2.29 (cont.)

# 101 年移送偵查一般犯罪案件統計

## Statistics of General Crime Cases Referred to Public Prosecutors Office in 2012

<div> <div>罪名別</div> <div>Crime</div> </div> <div> <div>月別</div> <div>Month</div> </div>	違反疫病管理之法令 Violation of disease control regulations			侵害人民隱私及私密之罪 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	5	5	0	0	0	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	0	0	0
4 月 April	0	0	0	0	0	0
5 月 May	0	0	0	0	0	0
6 月 June	0	0	0	0	0	0
7 月 July	1	1	0	0	0	0
8 月 August	1	1	0	0	0	0
9 月 September	0	0	0	0	0	0
10 月 October	0	0	0	0	0	0
11 月 November	0	0	0	0	0	0
12 月 December	2	2	0	0	0	0





續表 2.29  
Table 2.29 (cont.)

## 101 年移送偵查一般犯罪案件統計

### Statistics of General Crime Cases Referred to Public Prosecutors Office in 2012

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		5	6	330,000	8	8	2,003,000
1 月 January		0	0	0	1	1	963,000
2 月 February		1	1	0	0	0	0
3 月 March		0	0	0	1	1	0
4 月 April		0	0	0	1	1	0
5 月 May		1	1	0	1	1	1,040,000
6 月 June		0	0	0	2	2	0
7 月 July		0	0	0	0	0	0
8 月 August		0	0	0	0	0	0
9 月 September		3	4	330,000	1	1	0
10 月 October		0	0	0	1	1	0
11 月 November		0	0	0	0	0	0
12 月 December		0	0	0	0	0	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	100 年 2011	101 年 2012
合 計 Total	案件數 No. of Cases		284	332
	百分比 Percentage		100.00%	116.90%
	增減率 Rate of Change		46.39%	16.90%
	嫌疑人數 No. of Suspects		563	540
	百分比 Percentage		100.00%	95.91%
	增減率 Rate of Change		19.03%	-4.09%
	涉案標的（元） Underlying Amount		633,522,295	692,818,024
	增減率 Rate of Change		61.90%	9.36%
偽造文書 Document Forgery	案件數 No. of Cases		74	90
	嫌疑人數 No. of Suspects		160	141
違反槍砲彈藥刀械管制條例 Violation of the Guns, Explosives and Knives Control Act	案件數 No. of Cases		11	7
	嫌疑人數 No. of Suspects		17	13





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	100 年 2011	101 年 2012
違反危害健康之法令 Violation of health regulations	案件數 No. of Cases		171	217
	嫌疑人數 No. of Suspects		341	367
違反疫病管理之法令 Violation of disease control regulations	案件數 No. of Cases		2	5
	嫌疑人數 No. of Suspects		2	5
侵害人民隱私及私密之罪 Violation of personal privacy	案件數 No. of Cases		3	0
	嫌疑人數 No. of Suspects		4	0
違反環境生態保護之法令 Violation of environmental protection regulations	案件數 No. of Cases		14	5
	嫌疑人數 No. of Suspects		16	6
其他 Others	案件數 No. of Cases		9	8
	嫌疑人數 No. of Suspects		23	8

## (二) 重要案例：

1. 陳○○係洽○公司負責人，曾○○係該公司總經理，自 97 年間起，將購自利○公司、嘉○公司、高○達公司等公司之 25 公斤裝 80% 鋅錳乃浦可濕性粉劑成品農藥，另行分裝成每包 1 公斤裝，命名為「益○生 -M45」之偽農藥，並在包裝上打印「農藥許可證：農藥製字第 1664 號」之字樣，偽稱係核准自行製造之農藥並予販售，案經搜索查扣「益○生 -M45」偽農藥 468 袋，合計 468 公斤，經於 101 年 1 月 3 日移送臺南地方法院檢察署偵辦。
2. 聖○興工程等 24 家承包臺灣電力公司委外辦理配電外線及管路工程之廠商，因貪圖行政作業方便，竟先取得供貨廠商之統一發票影本，再填具符合臺電公司要求之材料、數量與金額後複印重製，或直接要求供貨廠商開立不實名目之統一發票，據以提供臺電公司各地區營業處核備，經統計提供不實發票廠商計 50 家、出具之不實發票計 845 紙，涉案標的近三十四億元，經於 101 年 1 月 17 日至 4 月 3 日分別移送臺北地方法院檢察署等 13 個地檢署偵辦。
3. 蔡○○係原○公司負責人，明知未取得藥商許可執照及藥物製造、輸入許可證，竟於 99 年 3 月間，經由網路自行向大陸地區廣東省廣州市倍○力公司進口含有「Sibutramine」及「Phenolphthalein」西藥成分之膠囊，並自行命名「東方芭比」，宣稱可供減肥，以每顆 20 元之價格售予醫美診所、藥局或不特定民眾，復於 99 年 10 月至 100 年 9 月間，分批向倍○力公司進口粉狀原料，再委由統○公司打錠壓片，製造「東方芭比」膠囊 75 萬 4,130 顆，嗣經搜索查扣押「東方芭比」膠囊 6 萬 4,965 顆，經於 101 年 1 月 31 日移送高雄地方法院檢察署偵辦。
4. 魏○○係得○公司負責人、羅○○係科○公司負責人，自 97 年間起 2 人自美國進口錠狀及膠囊食品，竟提供標示不實之製造廠、產地等資料及商品條碼，委託不知情之廠商印製包裝盒及標籤紙並充填裝箱，重新包裝為「銀保完膳」、「德爾完膳」、「豐華完膳」及「纖暢錠」4 商品，銷售予德○富公司黃○○，再鋪貨予全省藥局，案經搜索查扣「銀保完膳」、「德





2. Sheng-X-Xing Construction Corp. and 23 other contractors which undertook the construction of external lines and power distribution conduits commissioned by Taiwan Power Company obtained copies of invoices from material suppliers first, and next filled in the name, quantity, and amount of materials which were required by Taiwan Power Company, or directly asked suppliers to issue invoices with fake subjects to provide to regional offices of Taiwan Power Company to verify for the purpose of convenience of administrative procedure. After calculations, the Bureau found that 50 enterprises provided fake invoices, 845 pieces of invoice were provided, with a total monetary value of NT\$3.4 billion. The case was referred from January 17 to April 3, 2012 to 13 separate District Prosecutors Offices including the Taipei District Prosecutors Office.
3. XX Cai was the person responsible of Yuan-X Company, and in March 2010 imported capsules over the internet that contained western medicine ingredients such as Sibutramine and Phenolphthalein from Bei-X-Li Company in Guangzhou City, Guangdong Province, Mainland China, though XX Cai had not received a pharmaceutical company license or certificate, and a medication manufacturing or import permit license. XX Cai re-named the capsules “Oriental Barbie”, and sold the products to aesthetics clinics, pharmacies or unspecified people at a price of NT\$20 per capsule claiming the capsules were for weight loss. In addition, from October 2010 to September 2011, XX Cai imported powdered raw materials from Bei-X-Li Company in batches, and entrusted Tong-X Company to process the materials into 754,130 capsules of Oriental Barbie. The Bureau searched and seized 64,965 capsules of Oriental Barbie. The case was referred on January 31, 2012 to the Kaohsiung District Prosecutors Office.
4. XX Wei was the person responsible of De-X Company; XX Luo was the person responsible for Ke-X Company. These two people had imported tablets and capsule foods from America since 2008. However, they provided fake information regarding manufacturers, countries of origin, and commodities codes; they assigned manufacturers who did not know the situation to print packages and labels, and fill and re-package them as “Yin-Bao-Wan-Shan”, “De-Er- Wan-Shan”, “Feng-Hwa-Wan-Shan” and “Xian-Chan-Ding”. Subsequently, XX Wu sold the products to XX Huang of De-X-Fu Company, and distributed the products to pharmacies around Taiwan. After investigation, the Bureau seized 1,530 bottles (171,570 tablets) of “Yin-Bao-Wan-Shan”, “De-Er- Wan-Shan”, “Feng-Hwa-Wan-Shan” , and “Xian-Chan-Ding”. The case was referred on February 13,



爾完膳」、「豐華完膳」及「纖暢錠」商品計 1,530 瓶，共 17 萬 1,570 粒，經於 101 年 2 月 13 日移送嘉義地方法院檢察署偵辦。

5. 李○○係政○公司總經理，其配偶徐○係登記負責人，明知該公司外銷大陸地區之「樂○妥乾粉注射劑」，因劑型規格不符遭退運 39 萬 7,000 瓶，竟於 100 年 6 月間擅將其中 20 萬 400 瓶拆裝脫標重新包裝，更改生產批號及製造日期，再以新品名義重行外銷大陸，另將剩餘之 19 萬 6,600 瓶中之 11 萬 400 瓶拆裝脫標重新包裝，更改生產批號及製造日期，併同該公司另於 100 年 2 月 23 日生產之 30 萬瓶注射劑中之 14 萬瓶拆裝脫標，重新包裝更改生產批號及製造日期，於 100 年 7 月間佯以新品名義重行外銷大陸，案經搜索查扣已拆裝脫標、前揭原批號剩餘「樂滿妥乾粉注射劑」16 萬 2,023 瓶，經於 101 年 3 月 7 日移送雲林地方法院檢察署偵辦。
6. 全○義、田○○及全○祥未經許可，於 100 年 12 月至 101 年 1 月間，非法製造、持有自製獵槍，案經搜索查扣具殺傷力之自製獵槍成品 8 把、槍管成品 6 支及半成品 3 支、火藥 4 瓶（毛重 1,705 公克），自製子彈 14 顆，工業底火 5 盒、鋼珠及製槍工具乙批，經於 101 年 3 月 7 日移送臺中地方法院檢察署偵辦。
7. 呂○○於 100 年 5 月間起，在住處非法設置改造槍枝工廠，改造槍枝及子彈，並於 100 年 11、12 月間，以 8 萬元之代價，販售具有殺傷力之 JP-915 改造手槍 1 支及 9mm 子彈 26 發予林○○，案經本局高雄市調查處與高雄市政府警察局前鎮、鼓山分局、高雄憲兵隊專案小組，於 101 年 2 月 22 日在林○○駕駛之自小客車內查獲前述改造手槍及子彈，續於 101 年 2 月 23 日，在呂○○所有之自小客車內查獲具有殺傷力之 9mm 子彈 1 發；在呂○○住處內查獲具有殺傷力之 JP-915 改造手槍 2 支、90 改造手槍半成品 2 支、具有殺傷力之 9mm 子彈 46 發、子彈半成品 3 發、槍管 19 枝、槍管半成品 9 枝、火藥 1 包（毛重 33 公克）、火藥 1 盒（毛重 11.2 公克）、彈頭 92 顆、彈殼 68 顆、彈殼半成品 35 顆、槍枝零組件 1 包、槍枝分解圖 1 張、信號彈 2 支等物證，經於 101 年 3 月 21 日移送高雄地方法院檢察署偵辦。
8. 陳○○係瑞○公司負責人，明知瑞○公司向行政院農業委員會動植物防疫





2012 to the Chiayi District Prosecutors Office.

5. XX Li was the General Manager of Zheng-X Company, and X Xu, the spouse of XX Li, was the nominal responsible person. XX Li sold 397,000 bottles of Le-X-Tuo Powder for injection which were returned for inconsistency with specifications. In June 2011, 200,400 bottles of these bottles were unpacked and unlabeled, and the batch numbers and the dates of production changed to be sold by XX Li to mainland China under a new product name. In addition, Zheng-X Company unpacked, unlabeled, and changed the batch numbers and the dates of production of 110,400 bottles of the remaining 196,600 bottles. In July 2011, Zheng-X Company also unpacked, unlabeled, repacked, and changed the batch numbers and the dates of production, and sold 140,000 of 300,000 bottles combined with the above-mentioned 110,400 bottles to mainland China under a new product name. After inspection, the Bureau seized 162,023 bottles of Le-X-Tuo Powder for Injection which had been unpacked, and unlabeled, and the batch numbers removed. The case was referred on March 7, 2012 to the Yunlin District Prosecutors Office.
6. X-Yi Quan, XX Tian, and X-Xiang Quan illegally produced and possessed home-made hunting rifles from December 2011 to January 2012 without approval. After investigation and inspection, the Bureau seized 8 harmful home-made finished hunting rifles, 6 finished gun barrels, and 3 half-finished gun barrels, 4 bottles of gunpowder (gross weight 1.705 kg), 14 home-made bullets, 5 boxes of industrial primer, and a batch of steel balls and tools for producing guns. The case was referred on March 7, 2012 to Taichung District Prosecutors Office.
7. Beginning in May 2011, XX Lu had illegally established a gun modification factory in his own residence to modify guns and bullets. In November and December 2011, XX Lu sold a harmful JP-915 modified hand gun and 26 9mm bullets to XX Lin. On February 22, 2012, cooperated with Chang-Chen Branch, Gushan Branch of Kaohsiung City Police Department, and Taskforce of Kaohsiung Military Police Office, Kaohsiung investigation bureau found a modified gun and bullets as mentioned above in the vehicle of XX Lin; subsequently, a harmful 9mm bullet was found in the vehicle of XX Lu on February 23, 2012; the Bureau found and seized 2 harmful JP-915 modified hand guns, 2 90 modified half-finished guns, 46 most harmful 9mm bullets, 3 half-finished bullets, 19 gun barrels, 9 half-finished gun barrels, a pack of gunpowder (gross weight 33 grams), a pack of



檢疫局申請取得之含「可利斯汀」(COLISTIN) 動物用藥品進口許可證，業於 97 年 1 月 1 日失效，竟於 100 年 9 月 15 日以輸入動物用藥「滿得肥-10」名義，透過不知情之松○報關公司轉委託盛○報關公司繕製進口報單，持向財政部高雄關稅局申報進口馬來西亞產製「滿得肥-10」(MADURAMICIN AMMONIUN) 藥物飼料添加物，惟經查驗，實際來貨為未經許可進口之「可利斯汀」(COLISTIN) 藥物飼料添加物 1 萬 5,000 公斤，經於 101 年 4 月 16 日移送高雄地方法院檢察署偵辦。

9. 鄧○○於 101 年 1 月 10 日委託立○公司向財政部臺北關稅局報關進口飾品，經財政部臺北關稅局查驗發現來貨為觀音雕像 1 只，送請行政院農業委員會鑑定結果為大象象牙，屬保育類瀕臨絕種野生動物產製品，經於 101 年 8 月 30 日移送桃園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 19 案，較 100 年之 32 案，減少 40.63%，裁罰金額 2,239 萬 9,699 元，較 100 年之 4 億 4,032 萬 2,948 元，減少 94.91%。（詳表 2.04、2.05、2.31 及圖 2.27）

#### (二) 重要案例：

無

### 肆、追緝外逃罪犯

#### 一、數據比較

本年緝獲外逃罪犯 7 案，較 100 年之 9 案，減少 22.22%；嫌疑人 8 人，較 100 年之 9 人，減少 11.11%。其中，緝解歸案 4 案 5 人、策動投案 3 案 3 人。（詳表 2.04、2.05、2.32、2.33 及圖 2.28）





gunpowder (gross weight 11.2 grams), 92 warheads, 68 shell cases, 35 half-finished shell cases, one pack of gun components, one breakdown drawing of a gun, and 2 signal rockets. The case was referred on March 21, 2012 to the Kaohsiung District Prosecutors Office.

8. XX Chen was the person responsible for Rui-X Company. His veterinary medicine import license for Colistin issued by Bureau of Animal and Plant Health Inspection and Quarantine, Council of Agriculture, Executive Yuan had expired on January 1, 2008. However, on September 15, 2011 Rui-X Company imported veterinary medicine “Man-De-Fei-10” through Song-X Customs Broker Corp., which was unaware of the situation. Later on, Song-X Customs Broker Corp. was replaced by Sheng-X Customs Brokers to make import declarations to apply to the Kaohsiung Customs Office, Directorate General of Customs for importing the foodstuff additive “Man-De-Fei-10” (MADURAMICIN AMMONIUM) made by Malaysia. However, on inspection the imported product was discovered to be 15,000 kilograms of medicine foodstuff additive “COLISTIN”. The case was referred on April 16, 2012 to the Kaohsiung District Prosecutors Office.
9. XX Deng hired Li-X Company to apply to the Taipei Customs Office, Directorate General of Customs for customs declaration of imported accessories on January 10, 2012. After examinations, Taipei Customs Office found the imported commodities was a Guan Yin Statue. According to the verification results of the Council of Agriculture, Executive Yuan, the statue was made of ivory, a product made of an endangered wild animal. The case was referred on August 30, 2012 to the Taichung District Prosecutors Office.

### 3. Tax Evasion

#### *(1)Statistics:*

There were 19 tax evasion cases referred in 2012, which was 40.63% less than the 32 cases in 2011; the penalty amount was \$22,399,699, which was 94.91% less than \$440,322,948 in 2011 (see Table 2.04, 2.05, and 2.31, and Graph 2.27).

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

None

表 2.31  
Table 2.31

## 近 2 年逃漏稅案件比較統計

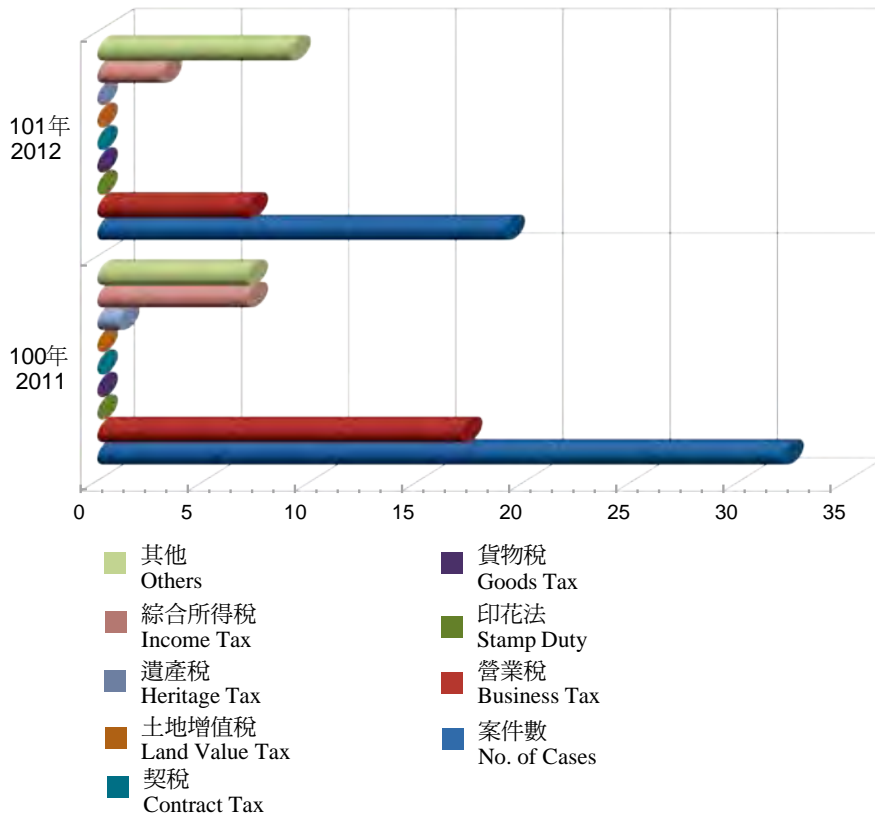
### Comparison of Statistics of Tax Evasion Cases over the Past 2 Years

項目 Item		年別 Year	100 年 2011	101 年 2012
案件數 No. of Cases			32	19
百分比 Percentage			100.00%	59.38%
增減率 Rate of Change			-23.81%	-40.63%
裁罰金額（元） Amount of Fine			440,322,948	22,399,699
增減率 Rate of Change			50.08%	-94.91%
逃漏稅種類 Type of Evaded Tax	營業稅 Business Tax		17	7
	印花稅 Stamp Duty		0	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		1	0
	綜合所得稅 Income Tax		7	3
	其他 Others		7	9





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

## IV. Tracking and Apprehension of Fugitives Abroad

### 1. Statistics:

There were 7 cases of fugitives abroad, which was 22.22% less than the 9 cases in 2011, with 8 suspects, which was 11.11% less than the 9 suspects in 2011, among which, 5 suspects in

101 年追緝外逃罪犯案件類別統計  
Statistics of Types of Overseas Fugitives Apprehension Cases in 2012

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	3	0	0	0	
	策動投案 Surrender under Persuasion	2	0	0	0	0	0	2	0	0	0	
毒品犯罪 Drug Crime	緝解歸案 Apprehension through Extradition	0	0	0	0	0	0	0	0	0	0	
	策動投案 Surrender under Persuasion	0	0	0	0	0	0	0	0	0	0	
貪瀆犯罪 Corruption Crime	緝解歸案 Apprehension through Extradition	0	0	0	0	0	0	0	0	0	0	
	策動投案 Surrender under Persuasion	1	0	0	0	0	0	1	0	0	0	
槍械犯罪 Weapon Crime	緝解歸案 Apprehension through Extradition	0	0	0	0	0	0	0	0	0	0	
	策動投案 Surrender under Persuasion	0	0	0	0	0	0	0	0	0	0	
其他犯罪 Other Crime	緝解歸案 Apprehension through Extradition	1	0	0	0	0	0	1	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	4	0	0	0	0	0	5	0	0	0	
	策動投案 Surrender under Persuasion	3	0	0	0	0	0	3	0	0	0	





4 cases were apprehended, and 3 suspects in 3 cases voluntarily surrendered to the authorities (see Table 2.04, 2.05, 2.32, and 2.33, and Graph 2.28).

## 2. Significant Cases:

### *(1) Apprehension through Extradition*

1. XX Cai and XX Zhan operated call girl rings in Chungli City, Taoyuan County, and introduced females from the mainland China area to prostitute in Taiwan under the name of getting married. They were suspected of violating Human Trafficking Prevention Act, and fled to mainland China area separately at the beginning of 2012. The two people were apprehended by Public Security in October 2012. The Bureau sent staff to Xiamen City, China to transfer them under escort to Taoyuan District Prosecutors Office on November 1, 2012 in accordance with the Legal Interpretation of Cross-strait Joint Fight against Crime and Mutual Legal Assistance.
2. XX Gu was the Special Assistant to General Manager of Zhan-X Technology Company. In 2002, he was suspected of purchasing printed circuit board at the value of NT\$0.32 billion by cheating, and of delivering the printed circuit boards to Hong Kong. At the beginning of May 2003, XX Gu fled to mainland China. The Bureau sent staff to Changsha City to transfer XX Gu under escort back to Taoyuan District Prosecutors Office on November 22, 2012 in accordance with the Legal Interpretation of Cross-strait Joint Fight against Crime and Mutual Legal Assistance.

### *(2) Surrender under Persuasion*

XX Chen was suspected of bribing XX Zeng, the Township Mayor, and other suspects, and counterfeited prices of construction when he undertook the Project of “Enlarge Internal Needs” contracted out by Hsichou Township Office, Changhua County. The case was referred to Changhua District Prosecutors Office. However, XX Chen fled to mainland China to hide on January 14, 2005. The Bureau persuaded XX Chen to return to Taiwan through relations. XX Chen took an airplane from Dongguan City, China on September 2012 to come back to Taiwan, and was transferred under escort to Changhua District Prosecutors Office after examinations.

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	100 年 2011	101 年 2012
案件數 No. of Cases		9	7
百分比 Percentage		100.00%	77.78%
增減率 Rate of Change		-18.18%	-22.22%
嫌疑人數 No. of Suspects		9	8
百分比 Percentage		100.00%	88.89%
增減率 Rate of Change		-25.00%	-11.11%

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.

## 二、重要案例

### (一) 緝解歸案

1. 蔡○○及詹○○係桃園縣中壢地區經營應召站並媒介陸女以假結婚來臺賣淫，涉嫌違反人口販運防制法，案發後 2 人於 101 年初分別潛逃至大陸地區藏匿。蔡、詹 2 人於 101 年 10 月間遭大陸公安人員逮捕，本局即透過「海峽兩岸共同打擊犯罪及司法互助協議」機制，101 年 11 月 1 日派員赴廈門





## V. Broadening International Cooperation

### 1. Participation in International Conferences

- (1) The 30th Cambridge International Symposium on Economic Crime with the theme of “Economic Crime - Surviving the Fall: The Myths and Realities” was held from September 2 to September 9, 2011 at University of Cambridge, UK; Zhong-yi Wang, Head of Foreign Affairs Office, and Xi-ming Li, Section Chief Economic Crime Prevention Division of the Bureau attended the symposium. The threats of economic crime, corruption, abuse of authority, money laundering, drug-related crime, and cyber crime to government administration, national economy, and private finance were discussed on depth in the symposium. The participants also submitted resolutions of reaching the goals of integrity, stability, and sustainability for the general economic environment, which are helpful to understand the trend of economic crime, and promote international cooperation.
- (2) The 119th International Association of Chiefs of Police was held in San Diego, U.S.A. from September 28 – October 4, 2012; Hong-quan Zhu, Deputy Head of Foreign Affairs Office, attended the Conference for the Bureau, which is helpful to effectively connect channels of international cooperation, and strengthen the relations between intelligence institutions worldwide.

### 2. Mutual Judicial Assistance and International Cooperation

The Bureau cooperated with the Presidential Anti-Crime Commission (PACC) to crack XX Zhuang Cross-boundary Phone Scam Group in Metro Manila, Philippines on August 23, 2012; PACC ferreted out 20 telecommunication facilities, arrested 291 Taiwanese suspects, and seized a batch of loots and evidence such as computers, communication devices, and fraud lists. On September 19, 2012, the Bureau sent staff to send 170 suspects under escort with a charter plane from the Philippines back to Taiwan in conjunction with the Philippine Police Department and the National Immigration Agency, Taiwan; the rest of suspects were sent under police officers' escort back to Taiwan.

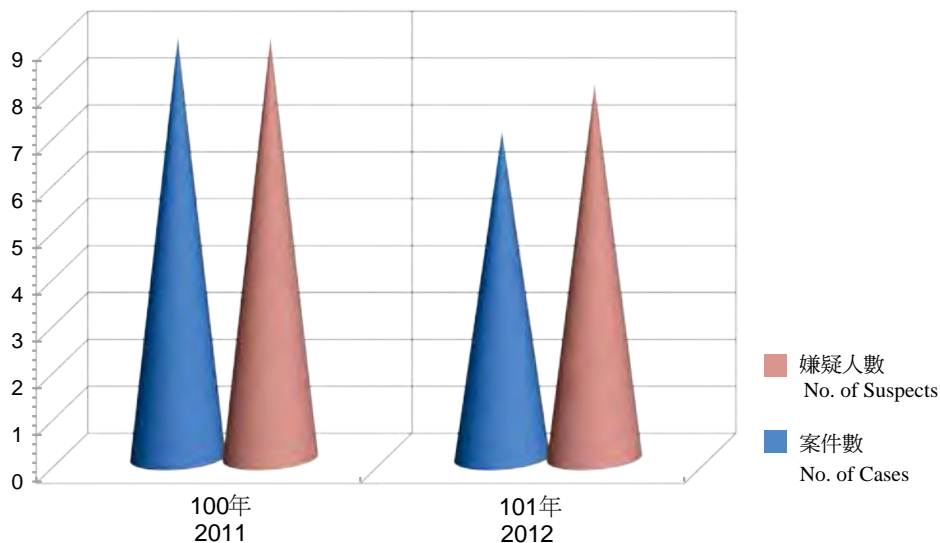
市將 2 人解送桃園地方法院檢察署歸案。

2. 古○○係展○科技公司總經理特助，91 年間涉嫌詐購逾 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，本局即透過「海峽兩岸共同打擊犯罪及司法互助協議」機制，101 年 11 月 22 日派員赴長沙市押解古○○回臺，解送桃園地方法院歸案。

## (二) 策動投案

陳○○於 88 年間承包彰化縣溪州鄉公所發包之「擴大內需」工程案，涉嫌行賄鄉長曾○○等人且浮報工程價款，經本局移送彰化地方法院檢察署偵辦，陳○○於 94 年 1 月 14 日潛逃至大陸地區匿居，本局即透過關係疏導陳○○返國投

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 Fugitives  
Apprehension over the Past 2 Years





### 3. Exchange of Information and Visits

- (1) Dr. Kriangsak Kittichaisaree, Executive Director of Thailand Trade and Economic Office in Taipei, visited the Bureau and was received by Director Ji-ping Chang on April 10, 2012. Dr. Kittichaisaree exchanged opinions with the representatives of Economic Crime Prevention Division and Drug Abuse Prevention Division in a working seminar.
- (2) Dr. Ali bin Fadhel Al-Buainain, the Attorney General of Bahrain, was invited to visit the Bureau, and was received by Director Ji-ping Chang on April 12, 2012. The two parties exchanged opinions on international cooperation in the future.
- (3) Mr. Ruan QingYu, Head of Department of International Cooperation, Ministry of Justice, Vietnam was invited to visit the Bureau on April 24, 2012. Deputy Director of MJIB, Hung-mou Pan, received and exchanged opinions with Mr. Ruan QingYu on international cooperation in the future.
- (4) Director Chang of MJIB led staffs to Thailand and Myanmar, and visited with the Department of Special Investigations, Ministry of Justice, Thailand, and Central Committee for Drug Abuse Control, Myanmar in hope of promoting cooperation between equivalent legal institutions, and effectively fighting cross-national crime.
- (5) Jia-Qiang Chen, Head of Department of International Cooperation, Ministry of Public Security, Vietnam, visited and was received by Li-zhen Wu, Secretary General of the Bureau on July 17, 2012. The two parties exchanged opinions on international cooperation in the future.
- (6) Mr. Saul Froomkin, Chairman of Cambridge International Symposium on Economic Crime, visited the Bureau, and was received by Director Fu-Lin Wang on November 21, 2012. Mr. Saul Froomkin invited Director Wang in person to participate in the Cambridge International Symposium on Economic Crime in 2013.
- (7) Shih-Ming Huang, Prosecutor-General of Supreme Prosecutor Office, accompanied by Neng-jing Chen, Head of International Relations Office, visited Bahrain from November 18 to 23, 2012. They paid a courtesy call on Minister of Justice and Islamic Affairs Shaikh Khalid bin Ali Al Khalifa, and the Prosecutor-General of Bahrain separately. The two parties signed up a Joint Memorandum of Fighting against Crimes.
- (8) Hung-mou Pan, Deputy Director of MJIB, led staffs to visit Indonesia, the Philippines, and Malaysia from November 29 to December 7, 2012. They paid courtesy calls on



案，陳○○於 101 年 9 月 12 日自東莞搭機返臺，經詢問後解送彰化地方法院歸案。

## 伍、拓展國際合作

### 一、出席國際會議

(一)「第 30 屆國際經濟犯罪研討會」(The 30th Cambridge International Symposium on Economic Crime) 於 101 年 9 月 2 日至 9 日假英國劍橋大學舉辦，國際事務處汪處長忠一及經濟犯罪防制處李科長欽明與會，會議主題為「經濟犯罪—救危扶傾：虛與實」，深入探討經濟犯罪、貪瀆、濫權、洗錢、毒品犯罪、組織犯罪及網路犯罪等活動，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因應對策，對了解經濟犯罪趨勢及推動本局國際合作業務助益甚鉅。

(二)「第 119 屆國際警情首長年會」(The 119th International Association of Chiefs of Police) 於 101 年 9 月 28 日至 10 月 4 日假美國聖地牙哥舉辦，國際事務處朱副處長鴻銓代表參加，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：

本局與菲律賓總統府反組織犯罪委員會合作，於 101 年 8 月 23 日在菲國大馬尼拉市破獲國人莊○○跨國電話詐欺集團，計查獲 20 座電信機房，逮捕我國籍嫌疑人 291 人，並查扣大批電腦、通訊器材及詐騙名單等贓證物，101 年 9 月 19 日本局派員與菲國警方及移民局合作，自菲以專機押解 170 名嫌疑人（餘由警方押解）返臺歸案。

### 三、交流互訪：

(一)泰國貿易經濟辦事處代表 Kriangsak Kittichaisaree 於 101 年 4 月 10 日來局參訪，由張局長濟平接待，並與經濟犯罪防制處、毒品防制處舉行工作會談。





equivalent local agencies of law enforcement, and visited the stationed legal secretary in hope of promoting cooperation between equivalent legal institutions, and effectively fighting cross-national crime.

## 4. International Training

- (1) The Bureau was authorized by the Ministry of Foreign Affairs to hold the “Seminar on Middle East Transnational Crime Investigation” from June 11 to June 20, 2012 to train 10 attendees from 5 countries including Saudi Arabia, Bahrain, Kuwait, Jordan, and Turkey, which is helpful in establishing connection channels with Middle East countries, and to help the Bureau with investigations of cross-national crime.
- (2) The Bureau was authorized to hold the “Seminar on Southeast Asian Transnational Crime Investigation” from July 22 to July 27, 2012. There were 21 attendees from 8 countries including Vietnam, Thailand, the Philippines, Malaysia, Indonesia, New Zealand, Australia, and India, which is helpful in establishing connection channels with Southeast Asian countries, and to help the Bureau with investigations of cross-national crime.

## VI. Combating Crimes Across the Strait

The Economic Crime Prevention Office of the Bureau is responsible for handling the secretary services of relevant works regarding the “Agreement on Joint Cross-Strait Crime-fighting and Mutual Judicial Assistance,” such as economic crime prevention, drug control, anti-money laundering, corruption prevention, and seizing economic crimes fugitives. In addition, the Office works with relevant organizations of law enforcement in Mainland China such as Ministry of Public Security, the Supreme People's Procuratorate, the Ministry of Justice, and the People's Bank of China for further cooperation and communication in accordance with the constructed connection mechanism authorized by the Ministry of Justice. In 2012, the Office held 18 meetings and visits, exchanged 44 pieces of criminal intelligence, cooperated on 2 cases of investigation, requested the seizure and extradition of 20 cases, repatriated 8 criminals and suspects, assisted in the investigation and collection of the evidence in 1 case, and implemented 5 transfers of criminal (5 cases). In the future, the Office will act aggressively to prevent transnational crime according to the contents of the Agreement.



- (二) 巴林檢察總長 Ali Al-Buainain 於 101 年 4 月 12 日應邀來局參訪，由張局長濟平接待，雙方就未來國際合作議題交換意見。
- (三) 越南司法部國際合作司司長阮慶玉於 101 年 4 月 24 日來局參訪，由潘副局長鴻謀接待，雙方就未來國際合作議題交換意見。
- (四) 張局長濟平率員於 101 年 5 月 9 日至 16 日前往泰國、緬甸參訪，拜會泰國司法部特別調查署、緬甸中央毒品管制委員會等機關，期能推動與該兩國對等執法機構共同合作，有效打擊跨國犯罪。
- (五) 越南公安部國際合作司司長陳家強於 101 年 7 月 17 日來局參訪，由吳主任秘書莉貞接待，雙方就未來國際合作事宜交換意見。
- (六) 英國劍橋「國際經濟犯罪研討會」主席傅倫金 (Saul Froomkin) 於 101 年 11 月 21 日來局拜會，由王局長福林接見，傅氏當面邀請參加 2013 年舉辦之「國際經濟犯罪研討會」。
- (七) 最高法院檢察署黃檢察總長世銘由國際事務處陳科長能鏡陪同於 101 年 11 月 18 日至 23 日赴巴林參訪，分別拜會司法部長哈利德親王、檢察總長布艾南等，並簽署「共同打擊犯罪備忘錄」。
- (八) 潘副局長鴻謀率員於 101 年 11 月 29 日至 12 月 7 日赴印尼、菲律賓、馬來西亞等國參訪，拜會當地對等執法機關，並督訪駐地法務秘書業務，期能推動與該等機關共同合作，有效打擊跨國犯罪。

#### 四、國際訓練：

- (一) 本局於 101 年 6 月 11 日至 20 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、巴林、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 101 年 7 月 22 日至 27 日代訓「東南亞跨國犯罪調查研習班」，參加學員計 21 名，分別來自越南、泰國、菲律賓、馬來西亞、印尼、紐西蘭、澳洲、印度等 8 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。





## 1. Extradition of Criminals and Criminal Suspects

- (1) The Bureau sent staff to Guangzhou City on April 13, 2012 to repatriate the fugitive XX Cai, wanted for embezzlement. who had fled to mainland Chin.He was returned to the Prosecutors' Offices of Hsinchu District Court, Taiwan.
- (2) On October 12, 2012, the Bureau sent staff to Shanghai to repatriate XX Wang, a former legislator and major economic criminal and return him to Prosecutors Offices of Taipei District Court, Taiwan.

## 2. Criminal Handover

On December 6, 2012, the Bureau sent staff to Xiamen City to go through the procedure of taking over at the judicial department to transfer five criminals who were sent to prison in the mainland China area including XX Xue, XX He, XX Chen, XX Zeng, and XX Lin. After the procedure, XX Xue, XX He, XX Chen, and XX Zeng were transferred back to Changhua, Chiayi, Taitung, and Penghu to be investigated by the prosecutors' offices of district court separately; the wanted fugitive XX Lin was transferred back to Taipei District Court.

## 3. Activity Exchange

- (1) The Bureau invited He-ping Tan, Inspector General, Public Security Department of Hunan Province, and other 7 delegation members to visit Taiwan from May 7 – May 12, 2012. During the visit, the delegation, and the representatives of National Immigration Agency, and the Bureau exchanged opinions.
- (2) Tai-sheng Qin, Head of Economic Crime Prevention Division of the Bureau led 7 relevant staff members to visit the Public Security Department, the People's Procuratorate, and Xiamen Municipal Bureau of Public Security in Fujian Province from May 15 – May 18, 2012. The two parties exchanged opinions on cooperative investigation on cross-boundary economic crime, drug-related crime, and the cooperation between Mazu Station of MJIB and the Public Security Department of Fujian Province.
- (3) Li-zhen Wu, Secretary General of the Bureau, led 7 relevant staff members to visit Provinces of Fujian and Guangdong from June 25 and July 1, 2012. The delegation exchanged opinions with several anti-smuggling departments such Fuzhou Customs, Guangdong Sub-Administration of Customs, and Shenzhen Customs.



## 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 18 件、犯罪情資交換 44 件、合作偵辦 4 案、請求協助緝捕遣返 20 案、刑事犯及刑事嫌疑犯遣返 8 人、協助調查取證 1 案，代執行罪犯接返（移管）5 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：

- （一）101 年 4 月 13 日本局派員前往廣州市，將外逃侵占通緝犯蔡○○押解返臺後，解送新竹地方法院檢察署歸案。
- （二）101 年 10 月 12 日本局派員前往上海，將外逃重大經濟罪犯前立法委員王○○押解返臺後，解送臺北地方法院檢察署歸案。

### 二、罪犯接返：

101 年 12 月 6 日本局派員前往大陸廈門，與大陸司法部門辦理接返在大陸監獄服刑之罪犯薛○○、何○○、陳○○、曾○○及林○○等 5 人回臺之交接手續後，將薛○○、何○○、陳○○、曾○○分別解送彰化、嘉義、臺東及澎湖地方法院檢察署接受調查，通緝犯林○○解送臺北地方法院歸案。

### 三、業務交流：

- （一）101 年 5 月 7 日至 12 日本局邀請大陸湖南省公安廳督察長譚和平等 8 人來臺參訪，來臺期間與本局及內政部入出國及移民署等進行工作交流會談。
- （二）101 年 5 月 15 日至 18 日經濟犯罪防制處秦處長台生率相關業務同仁等 7 人，前往大陸福建省公安廳、人民檢察院及廈門市公安局等單位參訪，雙方就合作偵辦跨境經濟犯罪、毒品犯罪及推動馬祖調查站與福建省





- (4) Ke-yuan Tang, Head of Anti-Corruption Administration, was invited by Supreme People's Procuratorate, and led 3 relevant staff members to attend the 4th International Association of Anti-Corruption Authorities (IAACA) held in Dalian City from June 25 – June 28, 2012.
- (5) Jian-hua Huang, Section Head of Economic Crime Prevention Division, and Min-chang Ou Yang, Investigation Specialist, attended 2012 Cross-strait Copyright Forum held by National Copyright Administration in Xian City, Shaanxi Province from August 21 to August 24, 2012. The participants exchanged opinions on the promotion of a cooperative protection agreement on cross-strait copyright, and establishment of cross-strait joint investigation on copyright infringement.
- (6) The Bureau invited Guo-jun An, Deputy Chief of Anti-Drug Bureau of the Ministry of Public Security and other 8 delegation members to visit Taiwan from August 26 to August 31, 2012.
- (7) Wu-qun Wei, Investigation Officer of the Money-Laundering Prevention Center, was invited by the Bank of Communications to attend an Anti-Money-Laundering Seminar in Beijing City from September 13 to September 14, 2012 and speak on the topic "Best proposal for submitting suspicious transaction reports".
- (8) Ling-Lan Lin, Deputy Head of Economic Crime Prevention Division, was invited by Mainland Affairs Council to join the delegation of Investment Fraud Cases involving Taiwanese in Nanning City, Guangxi that was composed of representatives of Ministry of Justice, Investigation Bureau, and Fair Trade Commissioners to visit Nanning City, Guangxi Province to understand the current situation of crimes, and ask for help from Ministry of Public Security in China.
- (9) Li-zhen Wu, Deputy Director of the Bureau, led 8 relevant staffs to visit Beijing, Shanghai, Jiangsu, and Zhejiang from October 16 to October 24, 2012. The delegation exchanged opinions with local relevant departments on drug detection, economic crime prevention, money- laundering prevention, and corruption investigation.
- (10) Wu-qun Wei, Investigation Officer of the Money Laundering Prevention Center, was invited to attend the "Seminar on Effective Improving Measures and Skills for Anti-money Laundering/ Anti-terrorist Financing" in Beijing City on November 1 2012, and spoke on "Practical Operations for Retarding Risk of Alternative Remittance System (underground banking)"
- (11) Jian-hua Huang, Section Head of Economic Crime Prevention Division, and Min-



公安廳聯繫合作事宜進行會談。

- (三) 101 年 6 月 25 日至 7 月 1 日吳主任秘書莉貞率相關業務同仁等 7 人，前往福建、廣東 2 省參訪，並與福州海關、海關總署廣東分署、深圳海關等緝私部門進行交流會談。
- (四) 101 年 6 月 25 日至 28 日廉政處湯處長克遠率相關業務同仁等 3 人，應大陸最高人民檢察院邀請，前往大連市參加「國際反貪局聯合會第 4 屆研討會」。
- (五) 101 年 8 月 21 日至 24 日經濟犯罪防制處黃科長建華及歐陽調查專員敏昌二人，前往陝西省西安市參加大陸國家版權總局主辦之「2012 海峽兩岸版權（著作權）講壇」，商談兩岸著作權保護合作協議推動工作及建構兩岸共同偵辦侵害著作權案件。
- (六) 101 年 8 月 26 日至 31 日本局邀請大陸公安部禁毒局副局長安國軍等 8 人來臺參訪交流。
- (七) 101 年 9 月 13 日至 14 日洗錢防制處魏調查官武群受邀至大陸北京市參加大陸交通銀行反洗錢訓練研討會，擔任「提交可疑交易報告的最佳方案」講座。
- (八) 101 年 10 月 11 日至 13 日經濟犯罪防制處林副處長玲蘭參加由大陸委員會召集法務部、調查局、刑事警察局及公平交易委員等單位組成之「國人在廣西南寧遭投資詐騙案」參訪團，前往廣西南寧市了解案情並洽請大陸公安部協助查處。
- (九) 101 年 10 月 16 日至 10 月 24 日吳副局長莉貞率相關業務同仁等 8 人，前往北京、上海、江蘇、浙江地區參訪，並與大陸各相關部門共同就緝毒、經濟犯罪防制、洗錢防制、查察貪污賄賂等議題進行會談。
- (十) 101 年 11 月 1 日洗錢防制處魏調查官武群受邀至北京參加「有效反洗錢 / 反恐融資工具與技能的提升研討會」，擔任「減緩替代性匯款體系（地下錢莊）風險的最佳實務作法」講座。
- (十一) 101 年 11 月 5 日至 8 日經濟犯罪防制處黃科長建華與歐陽調查專員敏昌受邀與海峽兩岸商務協調會、經濟部智慧財產局、公平交易委員會、農業發展委員會等公私部門代表，赴江蘇省無錫市出席由大陸工





chang Ou Yang, Investigation Specialist, were invited to join the delegation that was composed of representatives of the Chinese Commercial & Industrial Coordination Society, the Intellectual Property Office, Ministry of Economic Affairs, Fair Trade Commissioners, and Agricultural Development Council to attend 2012 Cross-strait Trademark Forum held by State Administration for Industry and Commerce of the People's Republic of China in Wuxi City, Jiangsu Province from November 5 to November 8, 2012.

- (12) The Bureau invited Zheng-hong Mao, Captain of Public Security Border Defense Corps, Fujian Province, and other 12 relevant staffs to visit Kinmen. The delegation exchanged working experiences with the representatives of Economic Crime Prevention Division, Anti-Drug Bureau, and Fuchien Field Office, and discussed cross-strait cooperative investigations.
- (13) Li-zhen Wu, Deputy Director of the Bureau, led 6 relevant staffs to attend the 7th Symposium on Police Studies of the Strait cum Hong Kong and Macao in Macao from November 27 to November 30, 2012.
- (14) Lian-ying Zhou, Financial Division, Economic Crime Investigation Department, Ministry of Public Security in Mainland China was invited to attend the Working Group Meeting of Cross-strait Bank Union Credit Card Crime held by the Bureau on November 28, 2012.
- (15) Xiang-shan Zhang, Head of Anti-Drug Bureau led 6 relevant staff members to visit Beijing and Fujian from December 3 to December 7, 2012. The delegation exchanged opinions with several anti-drug units such as Anti-Drug Bureau of the Ministry of Public Security, Drug Intelligence and Forensic Center of Ministry of Public Security, Narcotics Control Division of Fujian Provincial Public Security, and Fujian Police College.
- (16) Xi-ming Li, Head of Economic Crime Prevention Division joined the delegation led by Ministry of Justice to visit Guilin City, and Nanning City, Guangxi Zhuang Autonomous Region. The delegation held working meetings and exchanged opinions with the Supreme People's Procuratorate, the Supreme People's Court, and the Ministry of Public Security on joint striking against crimes and illegal fundraisings.
- (17) Zhi-min Chen, Vice Minister of Public Security led 19 relevant staffs to visit Taiwan from December 10 to December 15, 2012. Li-zhen Wu, Deputy Director of the Bureau, led 6 relevant staff members to attend the working group meeting held by the



商行政總局主辦之「2012 海峽兩岸商標論壇」。

- (十二) 101 年 11 月 20 日至 22 日本局邀請大陸福建省公安邊防總隊副總隊長毛正洪等 12 人至金門參訪，與本局經濟犯罪防制處、毒品防制處及福建省調查處交換工作經驗，並就兩岸合作偵辦案件研商偵查作為。
- (十三) 101 年 11 月 27 日至 30 日吳副局長莉貞率本局相關業務同仁等 6 人，赴澳門參加「第七屆海峽兩岸暨香港、澳門警學研討會」。
- (十四) 101 年 11 月 28 日大陸公安部經濟犯罪偵查局金融處處長周連英至本局，雙方針對兩岸銀聯卡犯罪召開工作會談。
- (十五) 101 年 12 月 3 日至 7 日毒品防制處張處長祥山率相關業務同仁等 6 人，前往北京、福建參訪，並與大陸公安部禁毒局、公安部禁毒情報技術中心、福建省公安廳禁毒總隊及福建警察學院等禁毒單位進行交流會談。
- (十六) 101 年 12 月 10 日至 15 日經濟犯罪防制處李科長欽明隨同法務部主辦之代表團赴廣西桂林及南寧市，針對共同打擊犯罪檢討及非法吸金案與大陸最高人民檢察院、最高人民法院及公安部等單位分別舉辦工作會談及意見交流。
- (十七) 101 年 12 月 10 日至 15 日大陸公安部副部長陳智敏等一行 19 人來臺參訪，12 月 11 日吳副局長莉貞率本局相關人員一行 6 人參加本局與法務部共同舉辦之工作會談並交換意見。
- (十八) 101 年 12 月 13 日至 18 日本局邀請大陸浙江省公安廳廳長劉力偉等 11 人來臺參訪，與本局經濟犯罪防制處、毒品防制處及洗錢防制處就兩岸合作偵辦案件及協助追緝外逃罪犯進行工作會談。

#### 四、合作偵辦：

- (一) 101 年 5 月 5 日本局與大陸福建省公安邊防總隊合作偵辦「彭○○等走私毒品案」，該總隊於大陸福建省廈門市思明區逮捕臺籍毒梟王○○，查獲海洛因毒品 295 公克、安非他命 25 公克。
- (二) 101 年 5 月 7 日及 6 月 21 日本局分別通報大陸公安部港澳臺辦公室有





Bureau and the Ministry of Justice, and exchanged opinions with other participants on December 11, 2012.

- (18) The Bureau invited Li-wei Liu, Director-General of Department of Public Security of Zhejiang Province, and 11 relevant staff members to visit Taiwan from December 13 to December 18, 2012. The delegation attended working group meetings and exchanged opinions with representatives of Economic Crime Prevention Division, Anti-Drug Bureau, and Money-laundering Prevention on cross-strait cooperative investigations and assistance in tracking down fugitives.

## 4. Cooperative Investigation

- (1) On May 5, 2012, the Bureau jointly investigated the Case of Peng XX Drug Smuggling with Public Security Border Defense Corps, Fujian Province who apprehended Wang XX, Taiwanese drug pusher, in Siming District, Xiamen City, Fujian Province, and seized 295 grams of heroin and 25 grams of amphetamine.
- (2) On May 7 and June 21, 2012, the Bureau reported separately to Office of Hong Kong, Macao, and Taiwan, Public Security Department for smuggling UnionPay cards and stored-value cards to Taiwan involving money laundering; later, the Bureau reported abnormal cash withdrawal with Unionpay cards, and subsequently Lian-ying Zhou, Financial Division, Economic Crime Investigation Department, Ministry of Public Security, was designated to attend working meetings of cooperative investigation in Taiwan.
- (3) On June 5, 2012, the Office of Hong Kong, Macao, and Taiwan, Public Security Department reported to and asked the Bureau to assist in investigating the Case of Smuggling Frozen Foods by XX Company, Taiwan”; the Bureau responded and sent relevant customs data on July 11 for cooperative investigation in the above-mentioned case.
- (4) On October 30, 2012, the Bureau asked the Public Security Department to assist in making statements for the victims in mainland China area of the “Case of Zhuang XX Cross-boundary Telecommunication Fraud” in accordance with "Cross-strait Joint Fight against Crime and Mutual Legal Assistance Agreement" so that the Bureau can understand the process and amount of fraud to verify that the fraud group has admitted relevant crimes in mainland China area, and submit the reports to the Prosecutors Office to be major evidence.



關大陸銀行銀聯卡、儲值卡等大量私運至臺灣，疑涉洗錢不法等情；續通報大陸銀行銀聯卡在臺異常提現狀況，大陸乃指派公安部經濟犯罪偵查局金融處處長周連英來臺工作會談合作偵辦。

(三) 101 年 6 月 5 日大陸福建省公安廳港澳臺辦公室通報本局請求協查「臺灣名○公司走私凍品案」情形，本局於 7 月 11 日回復相關報關等資料與大陸合作偵辦。

(四) 101 年 10 月 30 日本局依海峽兩岸共同打擊犯罪及司法互助協議機制，協請大陸公安單位製作國人莊○○跨國電信詐欺案大陸地區受害人筆錄，了解其受騙過程及金額，證實該集團於大陸地區詐騙之犯行，成為檢方起訴之重要證據。







# 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 634 案，較 100 年之 624 案，增加 1.60%；嫌疑人 2,118 人，較 100 年之 1,993 人，增加 6.27%。（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 100 年之同類型案件比較（詳表 3.01）：

- （一）詐欺案件 206 案，較 100 年之 193 案，增加 6.74%；嫌疑人 655 人，較 100 年之 636 人，增加 2.99%。
- （二）侵占案件 46 案，較 100 年之 58 案，減少 20.69%；嫌疑人 75 人，較 100 年之 126 人，減少 40.48%。
- （三）背信案件 27 案，較 100 年之 29 案，減少 6.90%；嫌疑人 86 人，較 100 年之 76 人，增加 13.16%。
- （四）重利案件 10 案，較 100 年之 16 案，減少 37.50%；嫌疑人 23 人，較 100 年之 53 人，減少 56.60%。
- （五）走私案件 5 案，較 100 年之 10 案，減少 50%；嫌疑人 6 人，較 100 年之 10 人，減少 40%。
- （六）違反稅捐稽徵法案件 28 案，較 100 年之 40 案，減少 30%；嫌疑人 189 人，較 100 年之 306 人，減少 38.24%。
- （七）偽變造貨幣及有價證券案件 4 案，較 100 年之 5 案，減少 20%；嫌疑人 6 人，較 100 年之 9 人，減少 33.33%。
- （八）違反菸酒管理法案件 12 案，較 100 年之 12 案，增加 0%；嫌疑人 14 人，較 100 年之 14 人，增加 0%。
- （九）違反銀行法案件 84 案，較 100 年之 53 案，增加 58.49%；嫌疑人 418 人，較 100 年之 158 人，增加 164.56%。
- （十）侵害智慧財產權案件 58 案，較 100 年之 56 案，增加 3.57%；嫌疑人





## I. Economic Crimes Cases

There were 634 economic crime cases referred to prosecutor offices in 2012, which was 1.60% more than the 624 cases in 2011, with 2,118 suspects, which was 6.27% more than the 1,993 suspects in 2011 (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 in 2012 are compared with those in 2011, as follows: (see Table 3.01):

- (1) Fraud: 206 cases, which was 6.74% more than the 193 cases in 2011; with 655 suspects, which was 2.99% more than the 636 suspects in 2011.
- (2) Embezzlement: 46 cases, which was 20.69 % less than the 58 cases in 2011; with 75 suspects, which was 40.48% less than the 126 suspects in 2011.
- (3) Breach of Trust: 27 cases, which was 6.90% less than the 29 cases in 2011; with 86 suspects, which was 13.16 % more than the 76 suspects in 2011.
- (4) Usury: 10 cases, which was 37.50% less than the 16 cases in 2011; with 23 suspects, which was 56.60% less than the 53 suspects in 2011.
- (5) Smuggling: 5 cases, which was 50% less than the 10 cases in 2011; with 6 suspects, which was 40% less than the 10 suspects in 2011.
- (6) Violation of the Tax Collection Act: 28 cases, which was 30% less than the 40 cases in 2011; with 189 suspects, which was 38.24% less than the 306 suspects in 2011.
- (7) Counterfeit/alteration of currency and negotiable securities: 4 cases, which was 20% less than the 5 cases in 2011; with 6 suspects, which was 33.33% less than the 9 suspects in 2011.

表 3.01  
Table 3.01

101 年與 100 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 2012 and 2011

案件類別 Type of Case		年別 Year	案件數 No. of Cases			嫌疑人數 No. of Suspects		
			101 年 2012	100 年 2011	增減率 Rate of Change	101 年 2012	100 年 2011	增減率 Rate of Change
合 計 Total			634	624	1.60%	2118	1993	6.27%
壹、經濟犯罪 案件 I. Economic Crime Cases	詐欺 Fraud	小計 Subtotal	206	193	6.74%	655	636	2.99%
		詐欺貸款 Loan Fraud	11	17	-35.29%	152	77	97.40%
		國貿詐欺 Foreign Trade Fraud	1	4	-75.00%	1	14	-92.86%
		惡性倒閉 Fraudulent Bankruptcy	3	2	50.00%	6	3	100.00%
		倒會詐欺 Fraudulent Closedown of Private Loan Association	2	5	-60.00%	1	5	-80.00%
		不動產詐欺 Real Estate Fraud	9	3	200.00%	18	6	200.00%
		票據詐欺 Fraud of Negotiable Instrument	4	8	-50.00%	24	16	50.00%
		詐欺投資 Investment Fraud	22	16	37.50%	55	35	57.14%
		信用卡詐欺 Credit Card Fraud	0	2	-100.00%	0	17	100.00%
		廣告詐欺 Advertising Fraud	0	0	NA	0	0	NA
		詐欺退稅 Tax Refund Fraud	0	1	-100.00%	0	1	-100.00%
		保險詐欺 Insurance Fraud	1	0	NA	1	0	NA
		電腦網路詐欺 Cyber Fraud	7	1	600.00%	13	4	225.00%
		醫療詐欺 Hospitalization Fraud	25	19	31.58%	56	48	16.67%
		新型態集團性詐欺 New-Type Group Fraud	49	56	-12.50%	156	168	-7.14%
		其他 Others	72	59	22.03%	172	242	-28.93%
	侵占 Embezzlement	小計 Subtotal	46	58	-20.69%	75	126	-40.48%
		普通侵占 General Embezzlement	12	13	-7.69%	18	25	-28.00%
		公益侵占 Embezzlement Involving Public Interest	4	7	-42.86%	8	12	-33.33%
		業務侵占 Embezzlement by Employees of Private Business	30	38	-21.05%	49	89	-44.94%



### 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		27	29	-6.90%	86	76	13.16%
重利 Usury		10	16	-37.50%	23	53	-56.60%
走私 Smuggling		5	10	-50.00%	6	10	-40.00%
違反稅捐稽徵法 Violation of Tax Collection Act		28	40	-30.00%	189	306	-38.24%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency and Securities	小計 Subtotal	4	5	-20.00%	6	9	-33.33%
	偽造國幣 Counterfeit of Currency	1	0	NA	2	0	NA
	偽變造有價證券 Counterfeit / Alteration of Securities	3	5	-40.00%	4	9	-55.56%
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		12	12	0.00%	14	14	0.00%
違反銀行法 Violation of Banking Act	小計 Subtotal	84	53	58.49%	418	158	164.56%
	非法吸收資金 Raising Illegal Capital Funds	34	10	240.00%	248	35	608.57%
	未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance	38	29	31.03%	86	67	28.36%
	金融機構人員背信 Breach of trust by financial personnel	3	3	0.00%	4	3	33.33%
	向金融機構詐欺取財 Fraud against financial institutions	2	1	100.00%	6	23	-73.91%
	其他 Others	7	10	-30.00%	74	30	146.67%
侵害智慧財產權 Infringement of Intellectual Property Right	小計 Subtotal	58	56	3.57%	112	91	23.08%
	違反商標法 Violation of Trademark Act	34	39	-12.82%	46	62	-25.81%
	違反著作權法 Violation of Copyright Act	24	17	41.18%	66	29	127.59%
違反證券交易法 Violation of Securities & Exchange Act		61	41	48.78%	337	204	65.20%
違反期貨交易法 Violation of Futures Exchange Act		28	35	-20.00%	68	133	-48.87%
違反保險法 Violation of Insurance Act		1	8	-87.50%	1	32	-96.88%

	其他破壞經濟秩序案件 Other cases that undermined economic order	小計 Subtotal	64	68	-5.88%	128	145	-11.72%
		違反證券投資信託及顧問法 Violation of Securities Investment Trust and Consulting Act	13	22	-40.91%	36	49	-26.53%
		違反商業會計法 Violation of Commercial Accounting Act	6	5	20.00%	15	17	-11.76%
		違反公司法 Violation of Company Act	23	20	15.00%	50	45	11.11%
		電腦犯罪 Computer crimes	6	6	0.00%	7	6	16.67%
		妨害農工商罪 Offenses Against Agriculture, Industry, and Commerce	15	11	36.36%	18	21	-14.29%
		其他 Others	1	4	-75.00%	2	7	-71.43%
貳、一般犯罪案件 II. General Crimes			332	284	16.90%	540	563	-4.09%
	偽造文書 Documentary forgery	90	74	21.62%	141	160	-11.88%	
	違反槍砲彈藥刀械管制條例 Violation of the Guns, Explosives and Knives Control Act	7	11	-36.36%	13	17	-23.53%	
	違反危害健康之法令 Violation of health regulations	217	171	26.90%	367	341	7.62%	
	違反疫病管理之法令 Violation of disease control regulations	5	2	150.00%	5	2	150.00%	
	侵害人民隱私及私密之罪 Violation of personal privacy	0	3	-100.00%	0	4	-100.00%	
	違反環境生態保護之法令 Violation of environmental protection regulations	5	14	-64.29%	6	16	-62.50%	
	其他案件 Other cases	8	9	-11.11%	8	23	-65.22%	
參、漏稅 III. Tax Evasion			19	32	-40.63%	0	0	NA
肆、追緝外逃罪犯案件 IV. Tracking and Apprehension of Fugitives Abroad			7	9	-22.22%	8	9	-11.11%
	追緝 Apprehension through Extradition	4	7	-42.86%	5	7	-28.57%	
	策動投案 Surrender under Persuasion	3	2	50.00%	3	2	50.00%	
	協緝 Apprehension with Assistance	0	0	NA	0	0	NA	
伍、國際合作案件 V. Broadening International Cooperation			1	8	-87.50%	170	5	3300.00%
	國外犯罪遣返偵辦 Apprehension and extradition of Overseas Criminals	1	1	0.00%	170	0	NA	
	執行司法互助協定 Execution of mutual judicial assistance agreement	0	7	-100.00%	0	5	-100.00%	
總 計 Total			993	957	3.76%	2,836	2,570	10.35%



- (8) Violation of the Tobacco and Alcohol Administration Act: 12 cases, which was 0% more than the 12 cases in 2011; with 14 suspects, which was the same as in 2011.
- (9) Violation of the Banking Act: 84 cases, which was 58.49% more than the 53 cases in 2011; with 418 suspects, which was 164.56% more than the 158 suspects in 2011.
- (10) Infringement of Intellectual property rights: 58 cases, which was 3.57 % more than the 56 cases in 2011; with 112 suspects, which was 23.08% more than the 91 suspects in 2011.
- (11) Violation of the Securities & Exchange Act: 61 cases, which was 48.78% more than the 41 cases in 2011; with 337 suspects, which was 65.20% more than the 204 suspects in 2011.
- (12) Violation of the Futures Trading Law: 28 cases, which was 20% less than the 35 cases in 2011; with 68 suspects, which was 48.87% less than the 133 suspects in 2011.
- (13) Violation of the Insurance Law: 1 case, which was 87.50% less than the 8 cases in 2011; with 1 suspect, which was 96.88% less than the 32 suspects in 2011.
- (14) Other cases of economic crimes that undermined or disrupted economic order: 64 cases, which was 5.88% less than the 68 cases in 2011; with 128 suspects, which was 11.72% less than the 145 suspects in 2011.

## 2. Character Analysis

### *(1) Gender*

In 2012, there were 2,118 suspects involved in economic crimes investigated by the Bureau, which was 6.27% more than the 1,993 suspects in 2011; among which, 1,441 were males (68.04%), which was 3.45% more than the 1,393 suspects in 2011; 677 were females (31.96%), which was 12.83% more than the 600 suspects in 2011 (see Table 3.02, and Graph3.01 and 3.02)

112 人，較 100 年之 91 人，增加 23.08%。

(十一) 違反證券交易法案件 61 案，較 100 年之 41 案，增加 48.78%；嫌疑人 337 人，較 100 年之 204 人，增加 65.20%。

(十二) 違反期貨交易法案件 28 案，較 100 年之 35 案，減少 20%；嫌疑人 68 人，較 100 年之 133 人，減少 48.87%。

(十三) 違反保險法案件 1 案，較 100 年之 8 案，減少 87.50%；嫌疑人 1 人，較 100 年之 32 人，減少 96.88%。

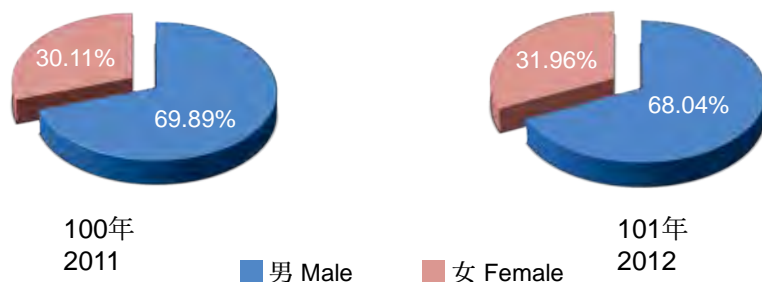
(十四) 其他破壞經濟秩序案件 64 案，較 100 年之 68 案，減少 5.88%；嫌疑人 128 人，較 100 年之 145 人，減少 11.72%。

## 二、特性分析

### (一) 性別

本年嫌疑人總數 2,118 人，較 100 年之 1,993 人，增加 6.27%，其中男性嫌疑人數 1,441 人，占嫌疑人總數 68.04%，較 100 年之 1,393 人，增加 3.45%；女性

圖 3.01  
Graph 3.01



101 年與 100 年經濟犯罪案件嫌疑人性別比較  
Comparison of Suspects Committing Economic Crimes in 2012 and 2011, by Gender



表 3.02  
Table 3.02

101 年與 100 年經濟犯罪案件嫌疑人性別統計  
Statistics of Suspects Committing Economic Crimes in 2012 and 2011, by Gender

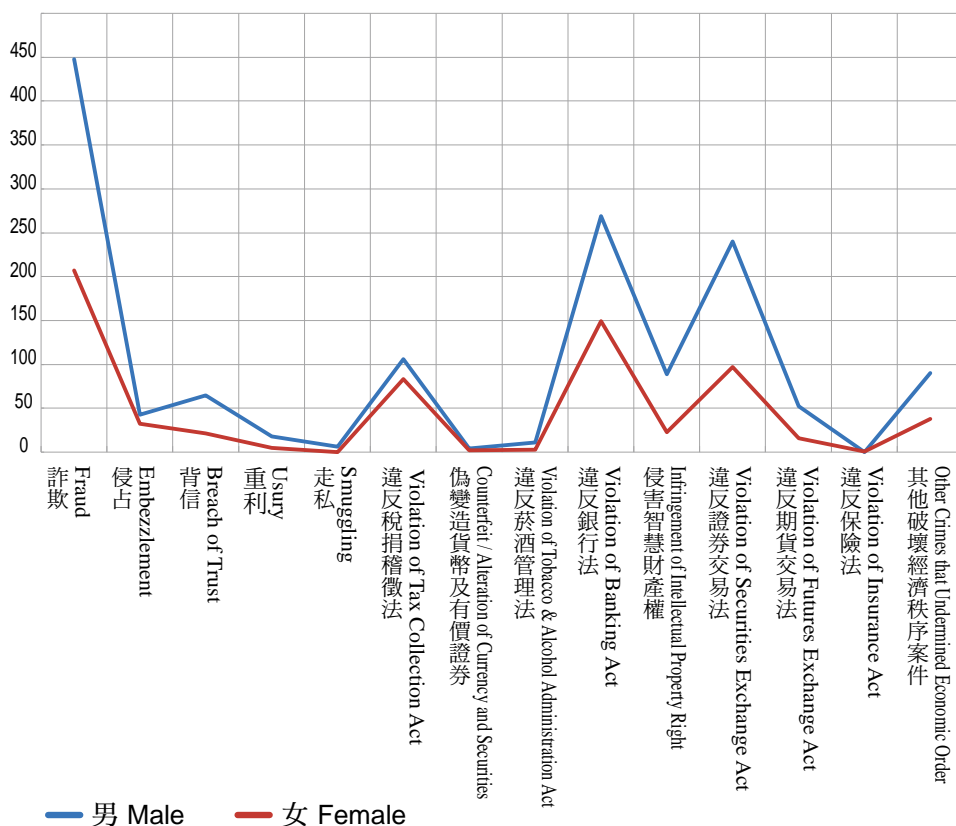
嫌疑人性別 Suspect Gender	101 年 2012				100 年 2011				總嫌疑人數增減 百分比 = (101 年總 嫌疑人數 - 100 年 總嫌疑人數) / 100 年總嫌疑人數 No. of Suspects Increase/Decrease % = (2012 Total No. of Suspects - 2011 Total No. of Suspects) / 2011 Total No. of Suspects	男嫌疑人數增減 百分比 = (101 年男 嫌疑人數 - 100 年 男嫌疑人數) / 100 年男嫌疑人數 No. of Male Suspects Increase/ Decrease % = (2012 No. of Male Suspects - 2011 No. of Male Suspects) / 2011 No. of Male Suspects	女嫌疑人數增減 百分比 = (101 年女 嫌疑人數 - 100 年 女嫌疑人數) / 100 年女嫌疑人數 No. of Female Suspects Increase/ Decrease % = (2012 No. of Female Suspects - 2011 No. of Female Suspects) / 2011 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	2,118	1,441	677	100.00%	31.96%	1,993	1,393	600	6.27%	3.45%	12.83%
詐欺 Fraud	655	448	207	30.93%	31.60%	636	441	195	2.99%	1.59%	6.15%
侵占 Embezzlement	75	43	32	3.54%	42.67%	126	86	40	-40.48%	-50.00%	-20.00%
背信 Breach of Trust	86	65	21	4.06%	24.42%	76	62	14	13.16%	4.84%	50.00%
重利 Usury	23	18	5	1.09%	21.74%	53	39	14	-56.60%	-53.85%	-64.29%
走私 Smuggling	6	6	0	0.28%	0.00%	10	9	1	-40.00%	-33.33%	-100.00%
違反稅捐稽徵法 Violation of Tax Collection Act	189	106	83	8.92%	43.92%	306	192	114	-38.24%	-44.79%	-27.19%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency and Securities	6	4	2	0.28%	33.33%	9	8	1	-33.33%	-50.00%	100.00%
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	14	11	3	0.66%	21.43%	14	13	1	0.00%	-15.38%	200.00%
違反銀行法 Violation of Banking Act	418	269	149	19.74%	35.65%	158	103	55	164.56%	161.17%	170.91%
侵害智慧財產權 Infringement of Intellectual Property Right	112	89	23	5.29%	20.54%	91	71	20	23.08%	25.35%	15.00%
違反證券交易法 Violation of Securities Exchange Act	337	240	97	15.91%	28.78%	204	159	45	65.20%	50.94%	115.56%
違反期貨交易法 Violation of Futures Exchange Act	68	52	16	3.21%	23.53%	133	89	44	-48.87%	-41.57%	-63.64%
違反保險法 Violation of Insurance Act	1	0	1	0.05%	100.00%	32	21	11	-96.88%	-100.00%	-90.91%
其他破壞經濟秩序案件 Other Crimes that Undermined Economic Order	128	90	38	6.04%	29.69%	145	100	45	-11.72%	-10.00%	-15.56%

嫌疑人數 677 人，占 31.96%，較 100 年之 600 人，增加 12.83%（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 669 人為最多，占本年嫌疑人總數 31.59%；其次依序為 50 歲以上未滿 60 歲者 535 人，占 25.26%；30 歲以

圖 3.02  
Graph 3.02



101 年各類型經濟犯罪案件嫌疑人性別比較

Statistics of Suspects Committing Economic Crimes in 2012, by Gender



## (2) Age

By age, there were 669 suspects in the age group of 40~50 (31.59%), followed by 535 suspects in the age group of 50~60 (25.26%), 455 suspects in the age group of 30~40 (21.48%), 217 suspects in the age group of 20~30 (10.25%), 138 suspects in the age group of 60~70

表 3.03  
Table 3.03

101 年與 100 年經濟犯罪案件嫌疑人年齡統計  
Statistics of Suspects Committing Economic Crimes in 2012  
and 2011, 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	
		101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total		2,118	1,993	39	27	24	21	217	230	455	470	669	617
詐欺 Fraud		655	636	27	24	15	16	95	114	140	143	187	176
侵占 Embezzlement		75	126	0	0	0	0	2	2	8	11	22	39
背信 Breach of Trust		86	76	0	0	0	0	1	2	9	16	26	23
重利 Usury		23	53	0	0	0	0	4	16	12	15	5	14
走私 Smuggling		6	10	0	0	0	0	1	2	0	3	1	2
違反稅捐稽徵法 Violation of Tax Collection Act		189	306	0	0	0	0	9	6	38	69	87	119
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities		6	9	0	0	0	0	1	2	0	2	2	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		14	14	1	0	0	0	2	2	0	1	4	7
違反銀行法 Violation of Banking Act		418	158	0	0	1	0	33	15	79	32	149	60
侵害智慧財產權 Infringement of Intellectual Property Right		112	91	11	2	6	3	18	5	32	28	22	27
違反證券交易法 Violation of Securities & Exchange Act		337	204	0	0	0	2	16	13	74	52	111	71
違反期貨交易法 Violation of Futures Transaction Act		68	133	0	0	0	0	18	36	29	57	19	24
違反保險法 Violation of Insurance Act		1	32	0	0	0	0	0	2	1	10	0	5
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		128	145	0	1	2	0	17	13	33	31	34	50

續表 3.03

Table 3.03 (cont.)

101 年與 100 年經濟犯罪案件嫌疑人年齡統計

Statistics of Suspects Committing Economic Crimes in 2012  
and 2011, by Age

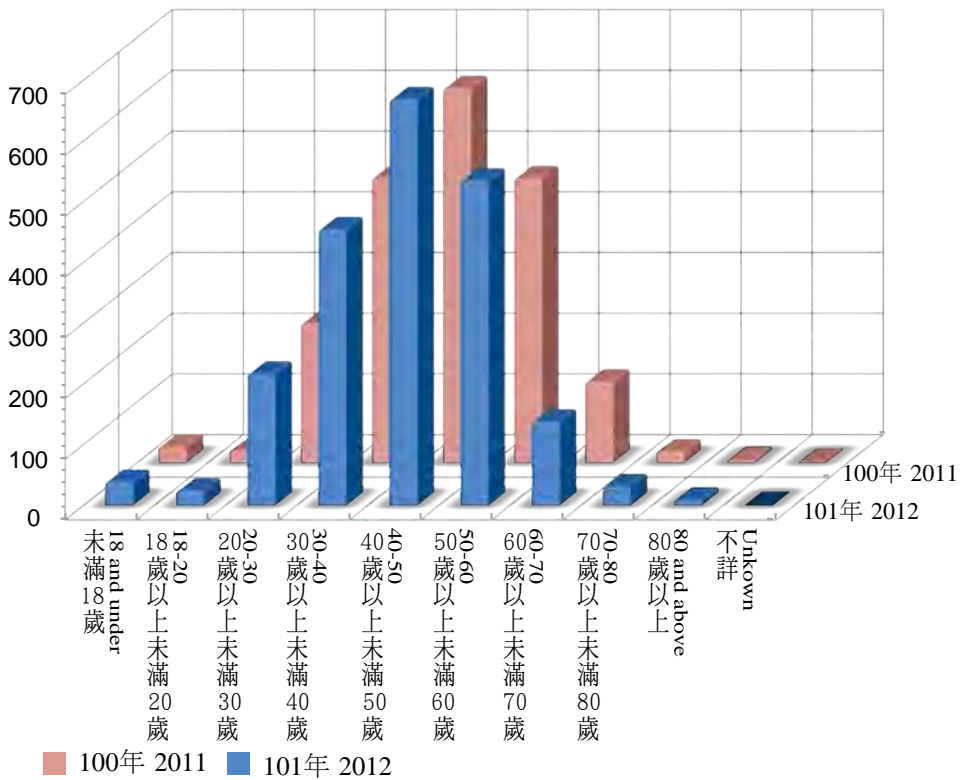
罪名別 Crime	年齡 Age	50 歲以上 未滿 60 歲 50-60		60 歲以上 未滿 70 歲 60-70		70 歲以上 未滿 80 歲 70-80		80 歲以上 80 and above		不詳 Unkown	
		101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total		535	469	138	134	32	19	9	5	0	1
詐欺 Fraud		145	127	35	31	7	2	4	2	0	1
侵占 Embezzlement		31	47	9	16	3	8	0	3	0	0
背信 Breach of Trust		37	18	8	17	3	0	2	0	0	0
重利 Usury		2	7	0	1	0	0	0	0	0	0
走私 Smuggling		3	3	1	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		38	93	13	16	3	3	1	0	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities		2	2	0	3	1	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		7	1	0	2	0	1	0	0	0	0
違反銀行法 Violation of Banking Act		130	41	24	10	2	0	0	0	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		20	23	3	3	0	0	0	0	0	0
違反證券交易法 Violation of Securities & Exchange Act		89	50	35	15	11	1	1	0	0	0
違反期貨交易法 Violation of Futures Transaction Act		2	13	0	3	0	0	0	0	0	0
違反保險法 Violation of Insurance Act		0	8	0	6	0	1	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		29	36	10	11	2	3	1	0	0	0

上未滿 40 歲者 455 人，占 21.48%；20 歲以上未滿 30 歲者 217 人，占 10.25%；60 歲以上未滿 70 歲者 138 人，占 6.52%；18 歲以下 39 人，占 1.84%；70 歲以上未滿 80 歲者 32 人，占 1.51%；18 歲以上未滿 20 歲者 24 人，占 1.13%；80 歲以上 9 人，占 0.42%。（詳表 3.03 及圖 3.03）



(6.52%), 39 suspects were under 18 years old (1.84%), 32 suspects in the age group of 70~80 (1.51%), 24 suspects in the age group of 18 ~20 (1.13%), and 9 suspects were over 80 years old (0.42%) (see Table 3.03, and Graph 3.03).

圖 3.03  
Graph 3.03



101 年與 100 年經濟犯罪案件嫌疑人年齡比較  
Comparison of Suspects Committing Economic Crimes in 2012 and 2011, by Age

### (三) 教育程度

本年嫌疑人教育程度以大專以上程度 1,351 人為最多，占嫌疑人總數 63.79%；其次依序為高中（職）程度 316 人，占 14.92%；小學以下程度 187 人，占 8.83%；教育程度不詳者 153 人，占 7.22%；國（初）中程度 111 人，占 5.24%。（詳表 3.04 及圖 3.04）

表 3.04  
Table 3.04

101 年與 100 年經濟犯罪案件嫌疑人教育程度統計  
Statistics of Suspects Committing Economic Crimes in 2012 and 2011,  
by Educational Level

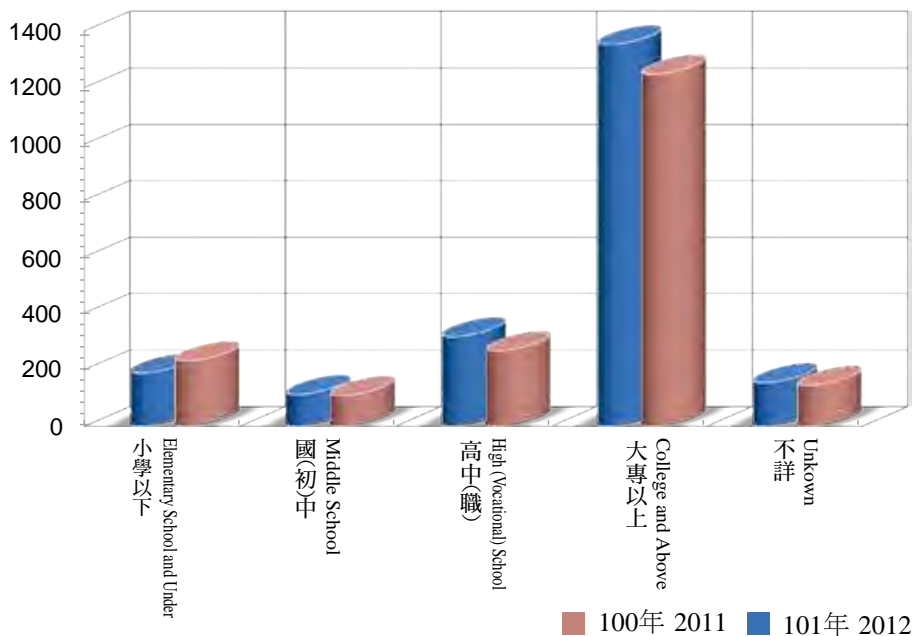
罪名別 Crime	教育程度 Level of Education		合 計 Total		小學以下 Elementary School and Under		國（初）中 Middle School		高中（職） High (Vocational) School		大專以上 College and Above		不詳 Unkown	
	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total	2,118	1,993	187	230	111	107	316	266	1,351	1,247	153	143		
詐欺 Fraud	655	637	70	103	45	30	145	118	363	357	32	29		
侵占 Embezzlement	75	126	5	11	5	11	4	10	50	82	11	12		
背信 Breach of Trust	86	76	6	3	2	6	10	3	61	52	7	12		
重利 Usury	23	53	2	7	1	4	7	11	13	28	0	3		
走私 Smuggling	6	10	0	3	2	2	1	2	3	3	0	0		
違反稅捐稽徵法 Violation of Tax Collection Act	189	306	35	42	12	15	18	47	115	181	9	21		
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities	6	9	0	1	2	1	0	0	4	7	0	0		
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	14	14	1	1	3	1	1	3	9	9	0	0		
違反銀行法 Violation of Banking Act	418	158	32	17	23	18	64	14	279	99	20	10		
侵害智慧財產權 Infringement of Intellectual Property Right	112	91	6	3	9	4	22	15	61	65	14	4		
違反證券交易法 Violation of Securities & Exchange Act	337	204	19	13	3	0	16	4	253	153	46	34		
違反期貨交易法 Violation of Futures Transaction Act	68	133	4	10	2	6	11	21	47	93	4	3		
違反保險法 Violation of Insurance Act	1	32	0	0	0	5	0	2	1	23	0	2		
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	128	144	7	16	2	4	17	16	92	95	10	13		



### (3) Educational Background

By educational background, there were 1,351 suspects (63.79%) with college education or higher, which is the highest among all suspects; followed by 316 suspects (14.92%) with high school (vocational school) education; 187 suspects (8.83%) with elementary school education or lower; the educational backgrounds of 153 suspects (7.22%) are unknown; and 111 suspects (5.24%) with middle school education (see Table 3.04 and Graph 3.04).

圖 3.04  
Graph 3.04



101 年與 100 年經濟犯罪案件嫌疑人教育程度比較  
Comparison of Suspects Committing Economic Crimes in 2012 and 2011,  
by Educational Level

#### (四) 案件來源

主動發掘案件 276 案，占案件總數 634 案之 43.53%，其次依序為有關機關提供 189 案，占 29.81%；檢察官發查偵辦 89 案，占 14.04%；密告檢舉 80 案，占 12.62%。（詳表 3.05 及圖 3.05）

表 3.05  
Table 3.05

101 年與 100 年經濟犯罪案件來源統計

Statistics of Sources of Economic Crimes in 2012 and 2011

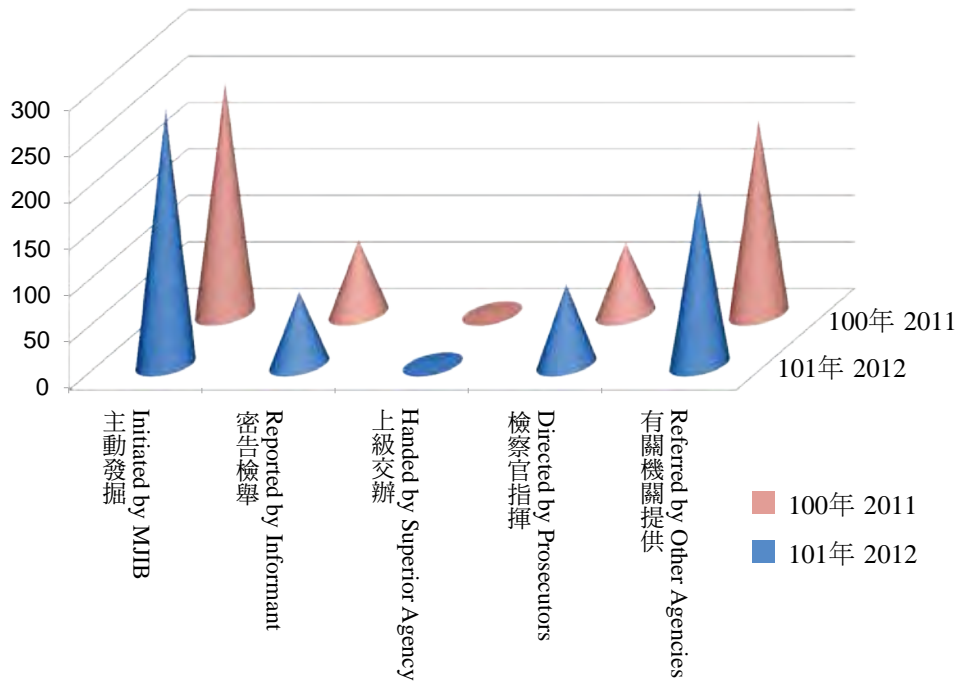
罪名別 Crime	案件來源 Source of Crime	合 計		主動發掘				密告檢舉 Reported by Informants		上級交辦 Handed by Superior Agency		檢察官發查 Directed by Prosecutors		有關機關提供 Referral by Other Agencies	
		Total		Initiated by MJIB											
		101 年 2012	100 年 2011	101 年 2012	百分比 Percentage	100 年 2011	百分比 Percentage	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total		634	624	277	43.69%	256	41.03%	79	80	2	1	87	77	189	210
詐欺 Fraud		206	193	110	53.40%	103	53.37%	33	26	0	1	35	30	28	33
侵占 Embezzlement		46	58	17	36.96%	31	53.45%	7	8	0	0	7	5	15	14
背信 Breach of Trust		27	29	10	37.04%	8	27.59%	4	7	1	0	8	9	4	5
重利 Usury		10	16	8	80.00%	9	56.25%	2	2	0	0	0	3	0	2
走私 Smuggling		5	10	1	20.00%	2	20.00%	0	0	0	0	1	1	3	7
違反稅捐稽徵法 Violation of Tax Collection Act		28	40	5	17.86%	5	12.50%	6	6	0	0	5	5	12	24
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities		4	5	3	75.00%	5	100.00%	0	0	0	0	1	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		12	12	2	16.67%	3	25.00%	0	0	0	0	0	0	10	9
違反銀行法 Violation of Banking Act		84	53	35	41.67%	17	32.08%	8	3	1	0	9	6	31	27
侵害智慧財產權 Infringement of Intellectual Property Right		58	56	28	48.28%	26	46.43%	4	7	0	0	4	1	22	22
違反證券交易法 Violation of Securities & Exchange Act		61	41	24	39.34%	13	31.71%	5	5	0	0	12	7	20	16
違反期貨交易法 Violation of Futures Transaction Act		28	35	7	25.00%	11	31.43%	7	9	0	0	2	3	12	12
違反保險法 Violation of Insurance Act		1	8	0	0.00%	1	12.50%	0	0	0	0	0	1	1	6
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		64	68	27	42.19%	22	32.35%	3	7	0	0	3	6	31	33



#### (4) Sources of Cases

Among the 634 cases investigated, 276 cases (43.53%) were initiated by the Bureau. Other sources of cases included 189 cases (29.81%) referred by other government agencies, 89 cases (14.04%) directed by prosecutors, and 80 cases (12.62%) reported by informants (see Table 3.05 and Graph 3.05).

圖 3.05  
Graph 3.05



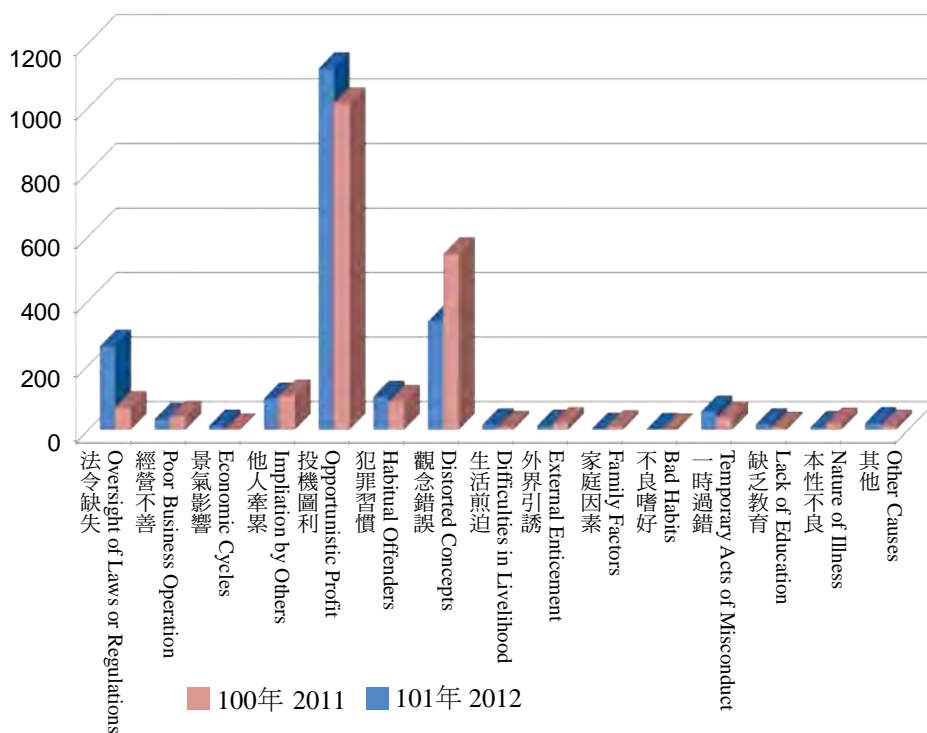
101 年與 100 年經濟犯罪案件來源比較  
Comparison of Economic Crime Cases in 2012 and 2011, by Source

## (五) 犯罪原因

統計本年嫌疑人犯罪主要原因，投機圖利 1,123 人，占嫌疑人總數 53.02%；其次依序為觀念錯誤 338 人，占 15.96%；法令缺失 261 人，占 12.32%；犯罪習慣 104 人，占 4.91%；他人牽累 98 人，占 4.63%；一時過錯 58 人，占 2.74%；經營不善 34 人，占 1.61%；其他 22 人，占 1.04%；生活煎迫 18 人，占 0.85%；缺乏教育 18 人，占 0.85%；景氣影響 14 人，占 0.66%；外界引誘 14 人，占 0.66%；本性不良 9 人，占 0.42%；家庭因素 4 人，占 0.19%；不良嗜好 3 人，占 0.14%。

(詳表 3.06 及圖 3.06)

圖 3.06  
Graph 3.06



101 年與 100 年經濟犯罪案件犯罪原因比較  
Comparison of Economic Crime Cases in 2012 and 2011, by Cause



### *(5) Causes of Crimes*

The statistics of economic crimes in 2012 showed that, 1,123 suspects (53.02%) were tempted by opportunistic profit, followed by 338 suspects (15.96%) were prompted by distorted concepts; 261 suspects (12.32%) exploited oversights of laws or regulations; 104 suspects (4.91%) were habitual offenders; 98 suspects (4.63%) were implicated by others; 58 suspects (2.74%) committed temporary acts of misconduct; 34 suspects (1.61%) were due to poor business operations; 22 suspects (1.04%) were due to other causes; 18 suspects (0.85%) were prompted by difficulties in livelihood; 18 suspects (0.85%) were due to a lack of education; 14 suspects (0.66%) were prompted by economic cycles; 14 suspects (0.66%) were due to external enticement; 9 suspects (0.42%) were due to natures of illness; 4 suspects (0.19%) were due to family factors; 3 suspects (0.14%) were due to bad habits (see Table 3.06, and Graph 3.06).



表 3.06  
Table 3.06

# 101 年與 100 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crimes in 2012 and 2011

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	
		101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total		2,118	1,993	261	70	34	41	14	2
詐欺 Fraud		655	636	129	13	9	13	10	0
侵占 Embezzlement		75	126	4	1	1	0	0	0
背信 Breach of Trust		86	76	2	1	18	9	0	0
重利 Usury		23	53	0	0	0	2	0	0
走私 Smuggling		6	10	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		189	306	54	42	1	11	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities		6	9	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		14	14	3	1	0	0	0	0
違反銀行法 Violation of Banking Act		418	158	18	0	3	2	0	1
侵害智慧財產權 Infringement of Intellectual Property Right		112	91	3	4	0	0	3	0
違反證券交易法 Violation of Securities & Exchange Act		337	204	2	0	2	2	1	0
違反期貨交易法 Violation of Futures Transaction Act		68	133	0	2	0	0	0	0
違反保險法 Violation of Insurance Act		1	32	0	2	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		128	145	46	4	0	2	0	1



續表 3.06  
Table 3.06 (cont.)

# 101 年與 100 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crimes in 2012 and 2011

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	
		101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total		98	107	1,123	1,014	104	89	338	548
詐欺 Fraud		19	33	272	275	44	44	117	212
侵占 Embezzlement		5	33	33	57	2	0	16	26
背信 Breach of Trust		4	3	46	41	5	2	10	17
重利 Usury		0	4	16	23	0	8	6	15
走私 Smuggling		0	2	4	7	1	1	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		7	5	81	124	9	2	20	101
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities		0	0	4	9	0	0	1	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		1	1	6	7	0	0	2	4
違反銀行法 Violation of Banking Act		7	7	328	74	25	17	30	46
侵害智慧財產權 Infringement of Intellectual Property Right		14	3	34	58	2	0	47	20
違反證券交易法 Violation of Securities & Exchange Act		38	11	221	171	12	1	51	14
違反期貨交易法 Violation of Futures Transaction Act		0	0	44	73	0	10	8	39
違反保險法 Violation of Insurance Act		0	0	1	22	0	0	0	7
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		3	5	33	73	4	4	30	47

續表 3.06

Table 3.06 (cont.)

# 101 年與 100 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crimes in 2012 and 2011

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 Habit	
		101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total		18	9	14	21	4	12	3	2
詐欺 Fraud		12	4	8	8	2	7	3	1
侵占 Embezzlement		3	1	2	1	0	2	0	1
背信 Breach of Trust		0	0	0	0	0	0	0	0
重利 Usury		0	0	0	1	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		0	3	0	8	0	0	0	0
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities		0	0	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		0	0	1	0	0	0	0	0
違反銀行法 Violation of Banking Act		0	1	1	0	0	1	0	0
侵害智慧財產權 Infringement of Intellectual Property Right		1	0	0	0	0	0	0	0
違反證券交易法 Violation of Securities & Exchange Act		1	0	2	0	2	2	0	0
違反期貨交易法 Violation of Futures Transaction Act		1	0	0	0	0	0	0	0
違反保險法 Violation of Insurance Act		0	0	0	1	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		0	0	0	2	0	0	0	0



續表 3.06  
Table 3.06 (cont.)

# 101 年與 100 年經濟犯罪案件犯罪原因統計

## Statistics of Causes of Economic Crimes in 2012 and 2011

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	
		101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total		58	38	18	7	9	20	22	13
詐欺 Fraud		17	7	0	0	2	11	11	8
侵占 Embezzlement		5	3	1	0	3	1	0	0
背信 Breach of Trust		0	3	0	0	1	0	0	0
重利 Usury		0	0	0	0	0	0	1	0
走私 Smuggling		1	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act		7	4	7	0	0	4	3	2
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities		0	0	1	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act		1	1	0	0	0	0	0	0
違反銀行法 Violation of Banking Act		2	4	0	5	3	0	1	0
侵害智慧財產權 Infringement of Intellectual Property Right		7	2	1	1	0	1	0	2
違反證券交易法 Violation of Securities & Exchange Act		0	3	0	0	0	0	5	0
違反期貨交易法 Violation of Futures Transaction Act		9	7	5	0	0	1	1	1
違反保險法 Violation of Insurance Act		0	0	0	0	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order		9	4	3	1	0	2	0	0

## (六) 犯罪發生地區

經濟犯罪案件數最高地區為臺北市 160 案，占案件總數之 25.24%；其次依序為高雄市 97 案，占 15.30%；新北市 80 案，占 12.62%；桃園縣 57 案，占 8.99%；臺中市 56 案，占 8.83%；臺南市 44 案，占 6.94%；彰化縣 20 案，占 3.15%；基隆市 17 案，占 2.68%；雲林縣及花蓮縣各 13 案，各占 2.05%；嘉義縣 12 案，占 1.89%；宜蘭縣、新竹縣、苗栗縣及嘉義市各 9 案，各占 1.42%；南投縣、屏東縣及金門縣各 5 案，各占 0.79%；新竹市及臺東縣各 4 案，各占 0.63%；澎湖縣 3 案，占 0.47%；跨縣市 3 案，占 0.47%。（詳表 3.07 及圖 3.07）





### *(6) Areas of Crimes*

In 2012, the highest percentage of economic crimes was in Taipei City (160 cases, 25.24%); followed by Kaohsiung City (97 cases, 15.30%); New Taipei City (80 cases, 12.62%); Taoyuan County (57 cases, 8.99%); Taichung City (56 cases, 8.83%); Tainan City (44 cases, 6.94%); Changhua County (20 cases, 3.15%); Keelung City (17 cases, 2.68%); Yunlin County and Hualien County (13 cases, 2.05%, respectively); Chaoyi County (12 cases, 1.89%); Yilan County, Hsinchu County, Miaoli County, and Chaoyi City (9 cases, 1.42%, respectively); Nantou County, Pingtung County, and Kinmen County (5 cases, 0.79%, respectively); Hsinchu City and Taitung County (4 cases, 0.63%, respectively); Penghu County (3 cases, 0.47%); cross-county/city crimes (3 cases, 0.47%) (see Table 3.07 and Graph 3.07) .



表 3.07  
Table 3.07

# 101 年與 100 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes in 2012 and 2011

罪名別 Crime	地 區 Location		合計 Total		臺北市 Taipei City		高雄市 Kaohsiung City		新北市 New Taipei City		基隆市 Keelung City		宜蘭縣 Yilan County		桃園縣 Taoyuan County	
	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total	634	624	160	159	97	93	80	80	17	23	9	8	57	50		
詐欺 Fraud	206	193	32	29	34	44	26	26	2	3	6	1	12	18		
侵占 Embezzlement	46	58	10	17	4	4	3	5	1	1	0	3	10	4		
背信 Breach of Trust	27	29	8	9	1	1	0	4	0	0	0	1	6	2		
重利 Usury	10	16	3	1	0	1	0	1	0	1	0	0	1	1		
走私 Smuggling	5	10	0	1	2	2	0	3	2	2	0	0	0	0		
違反稅捐稽徵法 Violation of Tax Collection Act	28	40	6	10	4	6	2	6	0	0	0	1	5	1		
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities	4	5	0	3	2	0	0	0	0	0	0	0	1	1		
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	12	12	0	0	4	5	1	0	1	3	0	0	3	0		
違反銀行法 Violation of Banking Act	84	53	27	10	13	9	13	9	1	2	2	0	6	4		
侵害智慧財產權 Infringement of Intellectual Property Right	58	56	6	3	10	10	11	8	9	10	1	1	3	7		
違反證券交易法 Violation of Securities & Exchange Act	61	41	31	31	10	1	11	2	0	0	0	0	1	4		
違反期貨交易法 Violation of Futures Transaction Act	28	35	18	19	3	2	4	7	0	0	0	0	1	2		
違反保險法 Violation of Insurance Act	1	8	1	4	0	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	64	68	18	22	10	7	9	9	1	1	0	1	8	6		



續表 3.07

Table 3.07 (cont.)

101 年與 100 年經濟犯罪案件發生地區統計

Statistics of Areas of Economic Crimes in 2012 and 2011

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		彰化縣 Chanhua County		南投縣 Nantou County	
			101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total			4	9	9	10	9	6	56	47	20	12	5	7
詐欺 Fraud			1	3	4	4	7	3	20	9	9	8	2	2
侵占 Embezzlement			1	2	0	0	0	0	6	8	1	0	2	3
背信 Breach of Trust			0	0	3	2	0	0	1	4	2	1	0	0
重利 Usury			0	0	0	0	1	2	1	0	0	0	0	1
走私 Smuggling			0	0	0	0	0	0	0	1	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act			0	0	0	0	0	0	3	3	0	0	0	1
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities			1	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	2	0	0	0	0
違反銀行法 Violation of Banking Act			0	0	0	0	1	1	6	6	3	1	0	0
侵害智慧財產權 Infringement of Intellectual Property Right			0	0	1	0	0	0	5	6	1	1	1	0
違反證券交易法 Violation of Securities & Exchange Act			0	2	0	0	0	0	3	0	1	0	0	0
違反期貨交易法 Violation of Futures Transaction Act			0	0	0	2	0	0	1	1	0	0	0	0
違反保險法 Violation of Insurance Act			0	0	0	0	0	0	0	3	0	0	0	0
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order			1	2	1	2	0	0	8	4	3	1	0	0

續表 3.07

Table 3.07 (cont.)

# 101 年與 100 年經濟犯罪案件發生地區統計

## Statistics of Areas of Economic Crimes in 2012 and 2011

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		屏東縣 Pingdong County		臺東縣 Taidong County	
	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total	13	11	9	9	12	8	44	30	5	14	4	2		
詐欺 Fraud	7	4	5	4	4	4	17	8	2	8	4	1		
侵占 Embezzlement	2	3	1	0	2	0	2	2	0	0	0	0		
背信 Breach of Trust	0	2	1	0	0	0	4	2	0	0	0	0		
重利 Usury	2	1	0	1	1	2	0	2	0	0	0	0		
走私 Smuggling	0	0	0	1	0	0	0	0	0	0	0	0		
違反稅捐稽徵法 Violation of Tax Collection Act	1	0	1	0	2	2	4	5	0	2	0	1		
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities	0	0	0	0	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	1	0	0	0	0	0		
違反銀行法 Violation of Banking Act	0	0	0	0	0	0	8	4	2	1	0	0		
侵害智慧財產權 Infringement of Intellectual Property Right	1	0	1	0	2	0	4	3	0	1	0	0		
違反證券交易法 Violation of Securities & Exchange Act	0	0	0	0	0	0	2	0	1	0	0	0		
違反期貨交易法 Violation of Futures Transaction Act	0	0	0	1	0	0	1	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		
其他破壞經濟秩序案件 Other Cases that Undermined Economic Order	0	1	0	2	1	0	1	3	0	1	0	0		



續表 3.07

Table 3.07 (cont.)

101 年與 100 年經濟犯罪案件發生地區統計

Statistics of Areas of Economic Crimes in 2012 and 2011

罪名別 Crime	地 區 Location		花蓮縣 Hualien County		澎湖縣 Penghu County		金門 Jingmen		馬祖 Mazu		跨縣市 Cross County / City	
	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011	101 年 2012	100 年 2011
合計 Total	13	7	3	3	5	2	0	0	3	34		
詐欺 Fraud	9	4	2	0	1	0	0	0	0	10		
侵占 Embezzlement	1	1	0	0	0	0	0	0	0	5		
背信 Breach of Trust	0	0	0	0	1	0	0	0	0	1		
重利 Usury	1	0	0	1	0	0	0	0	0	1		
走私 Smuggling	0	0	0	0	1	0	0	0	0	0		
違反稅捐稽徵法 Violation of Tax Collection Act	0	0	0	0	0	0	0	0	0	2		
偽變造貨幣及有價證券 Counterfeit/Alteration of Currency and Securities	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	2		
違反銀行法 Violation of Banking Act	1	0	0	0	1	0	0	0	0	6		
侵害智慧財產權 Infringement of Intellectual Property Right	0	0	1	0	0	1	0	0	1	5		
違反證券交易法 Violation of Securities & Exchange Act	0	0	0	0	0	0	0	0	1	1		
違反期貨交易法 Violation of Futures Transaction Act	0	0	0	0	0	0	0	0	0	0		
違反保險法 Violation of Insurance Act	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	2	0	2	1	1	0	0	1	1		

## 貳、一般犯罪案件

本年偵辦一般犯罪案件 332 案，較 100 年之 284 案，增加 16.90%；嫌疑人 540 人，較 100 年之 563 人，減少 4.09%（詳表 3.01），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。





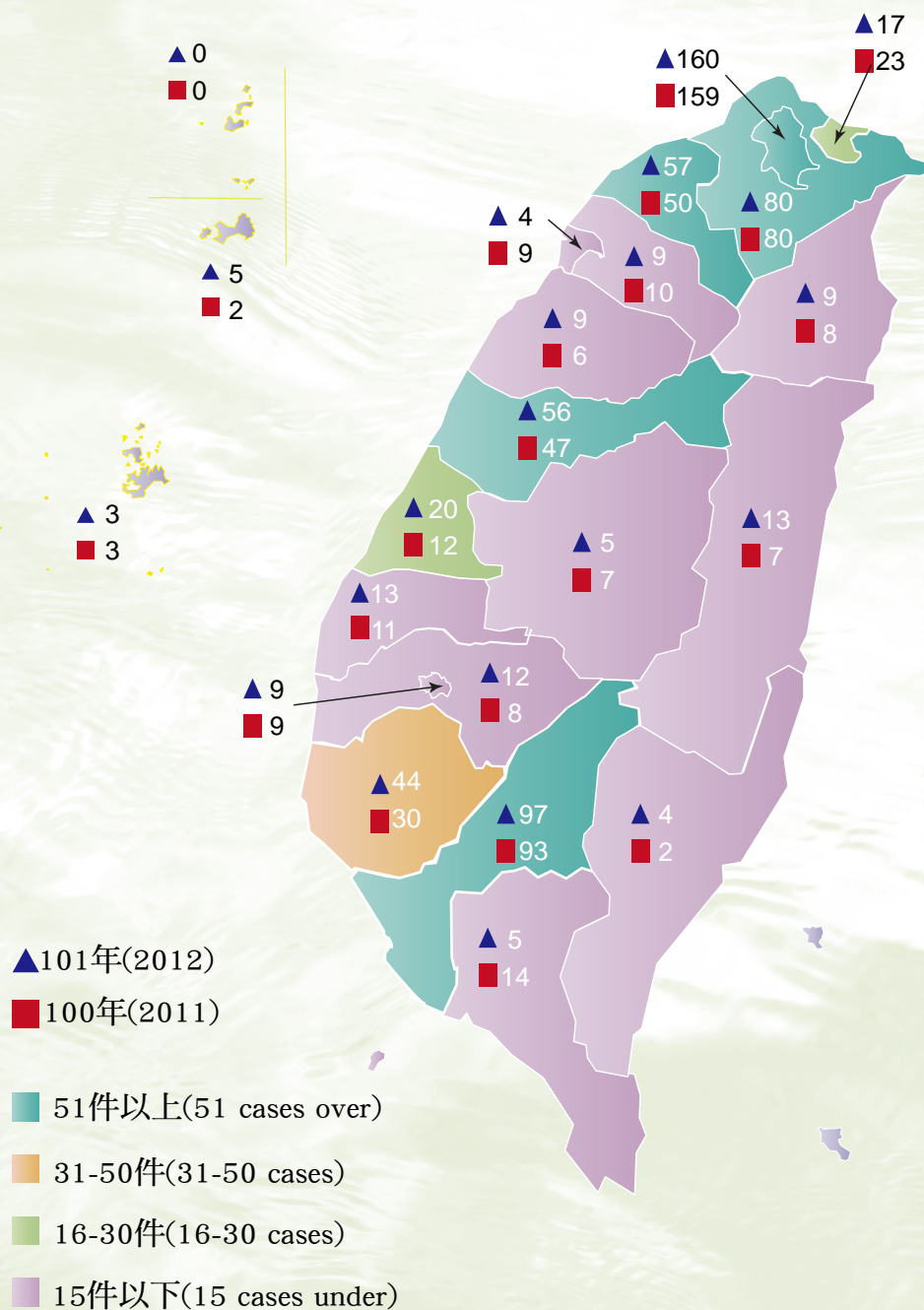
## II. General Crime Cases

In 2012, the Bureau investigated 332 general crime cases, which was 16.90% more than the 284 cases in 2011. These cases involved 540 suspects, which was 4.09% less than the 563 suspects in 2011 (see Table 3.01). Due to the small number of general crime cases and their distinctive patterns, a related statistical analysis is not available for comparison of systematic analysis.



圖 3.07

Graph 3.07



101 年與 100 年經濟犯罪案件發生地區比較  
Comparison of Economic Crime Cases in 2012 and 2011, 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) 依據政府施政重點掌握經濟脈動、配合專案偵處，建立跨機關合作機制，機先蒐集預警情資，合作推動犯罪預防及教育宣導，遏阻經濟犯罪。
- (二) 廣續設置 0800-007-007 免付費檢舉專線電話，責由各外勤處站協調轄區各級行政機關及公民營單位之 LED 看板或其他可供廣為週知之布告欄、網站進行穩定物價之「舉報商品囤積」及防範非法吸金宣導。
- (三) 加強注蒐國內重要民生物資價格異常波動情形，積極發掘涉嫌囤積、哄抬、壟斷物價線索。
- (四) 密切掌握黑心商品、偽劣假藥及進口標示異常商品等民生犯罪預警情資，並採取積極有效之預防作為，以保障國人飲食健康，維護市場公平交易秩序。
- (五) 持續注蒐上市櫃公司經營階層或市場特定人士利用股市交易從事操縱股價、內線交易及違約交割等預警情資，機先防處，以維護股匯市交易秩序。
- (六) 篩選財務發生危機或有異常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。
- (七) 舉辦「防制經濟犯罪研討會」，邀請學者專家、法界人士及主管機關代表與會，針對調查經濟犯罪案件中所發現問題及未來犯罪手法或趨勢研商對策，並彙整紀錄函送相關機關單位參考運用。
- (八) 強化「經濟犯罪防制執行會報」功能，透過各與會單位間的協調及討論，就經濟犯罪議題之防處取得共識，並提供相關機關卓處。





## Outlook

In the year ahead, the Bureau will continue to perform the tasks of economic crime prevention in line with the economic situation and criminal trends. Our concrete plans for 2013 are as follows:

### I. Economic Crime Prevention:

- (1) Pay close attention to the current situation of economy according to the key tasks of government administration, establish cross-unit cooperative mechanisms in compliance with the investigation and punishment of special cases, collect information on early warning in advance, and implement cooperative promotion of crime prevention and propagation of education to deter economic crimes.
- (2) Establish a toll-free phone number: 0800-007-007, and ask field work offices to coordinate public administration organizations at various levels and private sectors in their jurisdiction to announce the number through LED sign boards, bulletin boards or websites to strengthen the propagation of reporting commodities hoarding and preventing illegal fundraising to stabilize prices.
- (3) Strengthen the collection of information on unusual price fluctuations of major livelihood material, and aggressively discover clues of suspected illegal hoarding, inflated, and monopolistic prices.
- (4) Effectively master early warning intelligence of livelihood crime such as adulterated foods, counterfeit drugs, and import commodities with abnormal instructions, and aggressively take appropriate protective actions to ensure the safety of diet for people, and maintain market order for fair competition.
- (5) Strengthen the collection of information on insider trading activities of listed companies, the utilization of stocks by specific persons, manipulation of stock prices, and breach of business transactions in order to enact preventative measures in advance.
- (6) Conduct in-depth investigation on enterprises in financial distress, declining business, or bounced cheques of large amounts, and pass intelligence to field divisions for investigation.
- (7) Host symposiums and collaboration on economic crime prevention, and invite scholars, experts, legal professionals, and representatives of competent authorities to participate





## 二、經濟犯罪偵處：

### (一) 配合政策，規劃偵辦：

1. 加強偵辦股市犯罪、金融犯罪及掏空公司資產等「企業貪瀆」案件，以維護金融交易秩序。





into the symposiums to compile the problems, criminal measures or resolutions of economic crime, and submit meeting minutes with a letter to relevant organizations to serve as a reference in the future.

- (8) Strengthen the functions of Inter-Agency Meetings on the Implementation of Economic Crimes, and reach a consensus on economic crime issues through the coordination and discussion with participation units to serve as a reference for relevant organizations.

## II. Investigation of Economic Crimes:

### *(1) Construct plans and actively investigate:*

1. Strengthen investigations on corporate corruptions, such as stock market crimes, financial crimes, embezzlement of corporate assets, in order to the public's investment rights and maintain orders in financial transactions.
2. Strengthen the investigation of illegal wiretapping cases in order to protect the public's privacy.
3. Strengthen the investigation of telephone scam and intimidation cases in order to effectively deter crimes.
4. Strengthen investigation of livelihood crimes, including altered foods, pharmaceutical products, daily necessities, pesticides and usury, and violent debt collection to keep people healthy.
5. Strengthen investigation in smuggling of farm and aquatic products, tobacco, alcohol, and live animals, and prevent the spread of epidemic diseases to ensure the rights of farmer, fisherman, and legal industry.
6. Strengthen the investigation of criminal cases, such as counterfeit money, credit cards, and financial cards to maintain a sound and stable financial order.
7. Strengthen the investigation of cases of infringements on intellectual property rights to protect the rights of intellectual property owners.
8. Strengthen investigative work in illegal absorption of funds, underground remittances, and underground futures trading, to safeguard the interests of the public and maintain order of the environment for economic activities.
9. Strengthen investigative work in imported commodities with fake specifications to protect the rights of enterprise, and maintain the image of products made in Taiwan.



2. 加強偵辦坊間非法竊聽案件，以保障人民秘密通訊自由。
3. 加強偵辦電話詐欺恐嚇犯罪案件，有效遏阻犯罪蔓延。
4. 加強偵辦黑心食品、藥品、日用品、農藥及重利、暴力討債等民生犯罪案件，以維護民眾健康。
5. 加強查緝走私農漁畜產品、菸酒及動物活體案件，防堵疫病感染，保障農漁民及合法業者權益。
6. 加強偵辦偽造國幣、信用卡、金融卡等犯罪案件，以維護金融秩序。
7. 加強偵辦侵害智慧財產權案件，以保護智慧財產權人權益。
8. 加強偵辦非法吸金、地下通匯、地下期貨等違法案件，以保障投資民眾權益，淨化經濟活動空間。
9. 加強偵辦進口商品虛偽標示原產國案件，保障業者權益，維護臺灣產製品形象。
10. 加強偵辦具集團性、跨境及社會矚目之保險詐欺案件，促進國內保險市場正常發展。
11. 加強偵辦非法囤積哄抬物價案件，以維護民生物資價格穩定。
12. 加強偵辦電腦網路犯罪案件，保障民眾使用電腦安全環境。

## (二) 全面清查，及時遏止：

1. 運用諮詢關注各項經濟及社會脈動，機先掌握各類經濟犯罪及民生犯罪情資，防患未然，若發現涉及不法，立即蒐證偵辦，必要時實施境管，以防涉嫌人潛逃出境。
2. 妥善運用本局現有大額通貨交易複式查核、可疑交易智慧分析等各類系統，透過交叉比對過濾可疑資料，從中發掘犯罪線索。

## (三) 同步偵辦，積極嚇阻：

針對特定類型之重大經濟及民生犯罪案件，動員外勤處站全面發掘蒐證，規劃同步偵辦，集中打擊不法，以收嚇阻之效。





10. Strengthen investigative work in insurance frauds those are group-typed, cross-boundary, and easy to get attention to improve the normal development of insurance market in Taiwan.
11. Strengthen investigative works in illegal hoarding and driving up prices to maintain price stability.
12. Strengthen investigative works in cyber crimes to ensure a safe computing environment for users.

### ***(2) Follow government policy, and improve public security:***

1. Specifically grasp information on different economic crimes and livelihood crimes by paying close attention to the current state of economy and society; investigate and collect evidence promptly when any illegal activities are found, and implement a boundary control if it is necessary to prevent suspects from escaping abroad.
2. Appropriately apply various existing systems of the Bureau such as the double-entry check of significant cash transactions and the suspicious transaction analysis to find criminal clues by filtering out suspicious data with a cross-referrence.

### ***(3) Synchronized investigation, effective deterrence:***

Target specific types of major economic crime, mobilize field units to gather evidence, synchronize investigative actions, and massively strike out against illegal behaviors to achieve the effects of deterrence.

### ***(4) Deepen investigation to aggressively search for stolen goods:***

Actively trace suspects and accomplices of major crime cases to completely deconstruct criminal networks through joint investigations with various mechanisms for cross-boundary criminal activities; in addition, find the source and the flow of money, and detain illegal incomes of suspect to thoroughly break down and destroy the criminal chains.

### ***(5) Strategic Alliance and Integrated Effectiveness***

1. Strengthen connections with financial supervisory institutions, securities, and financial peripheral units, and actively participate in various financial literacy tips or seminars to improve investigative skills.



#### (四) 深入追查，積極查贓：

重大犯罪案件，積極追查幕後主嫌與共犯，如屬跨境犯罪，則透過各種機制協查，以全面瓦解犯罪結構，另清查資金來源與流向，澈底查扣嫌疑人的不法所得，阻絕非法集團經濟來源，斬斷其維生命脈。

#### (五) 策略聯盟，統合效能：

1. 強化與金融監理機關、證券及金融週邊單位之聯繫，積極參與各項財務金融講習或學術研討會，提升辦案技能。
2. 與經濟部、衛生署、農業委員會及海岸巡防署等相關部會，針對與民眾生活攸關的新型態經濟及民生犯罪案件組成策略聯盟，加強蒐集相關資料，分工合作，了解犯罪手法，俾掌握蒐證重點，切入犯罪核心，防制犯罪蔓延。







2. Strengthen the collection of relevant information on new types of economic and livelihood crime involving people's daily life in conjunction with relevant ministries and departments such as Ministry of Economic Affairs, and the Department of Health, the Council of Agriculture, the Coast Guard Administration, Executive Yuan to grasp the key point of collecting evidence, enter the core of crime to keep crimes from spreading.

#### *(6) Enrich professional knowledge and enhance skills:*

1. Actively participate in lectures or conferences, hosted by related authorities on finance, securities, insurance, taxation, and intellectual property rights in order to absorb professional knowledge.
2. Fully utilize technical equipment, and strengthen the cooperation with other government agencies to strike down major economic and livelihood crimes with concerted force.

#### *(7) Engage with news media and enlarge effectiveness*

Appropriately and timely make use of news media after investigations of crime to enlarge the effectiveness of deterrence, educate people in time to avoid violating laws or becoming a criminal.

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

- (1) Coordinate judicial agencies to report to the Bureau (A notification letter was sent by Ministry of Justice to prosecutors' offices of district court on August 28, 2012) when wanted subjects are detected escaping to foreign countries so that the Bureau may ask for help from local relevant units abroad.
- (2) Strengthen the propagation of "Implementation Directions for Encouraging People to Provide Clues for Apprehending Fugitives, Investigation Bureau, Ministry of Justice"; a reward of NT\$50,000 – NT\$1 million is payable to anyone who provides credible information leading to the apprehension.
- (3) Report the updated tracking objects through the connection mechanism of the "Apprehending Fugitive Economic Criminals Coordinating Task Force", and regular meetings, and coordinate the tasks according to respective responsibilities, in order to enhance the efficiency of tracking fugitives.
- (4) Positively grasp the information on the current state of the subject who is under



## (六) 充實專業，提升技能：

1. 積極參與金融、證券、保險、財稅及智慧財產權等機關主辦之專精講習或研討會，汲取專業知識。
2. 充分運用科技器材，加強與目的事業主管機關之協調配合，發揮打擊重大經濟及民生犯罪之統合力量。

## (七) 新聞運用，擴大效果：

案件偵辦後適時新聞運用，以擴大嚇阻效果，並兼具及時教育民眾避免觸法或淪為犯罪受害人之功能。

## 三、追緝外逃罪犯：

- (一) 協調院、檢司法機關於本局偵辦對象遭通緝應通報本局（101 年 8 月 28 日經法務部通函各地方法院檢察署辦理），如發現通緝對象潛逃海外，即提列為緝逃對象，迅速請求當地國相關單位協助追緝。
- (二) 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」，鼓勵民眾提供線索，致緝獲外逃通緝犯歸案者，核予每名新臺幣 5 萬元至 100 萬元之獎金。
- (三) 透過「追緝外逃經濟罪犯協調小組」之聯繫機制以及定期會議，提列最新追緝對象，並依分工權責，充分協調合作，發揮分進合擊力量，提升緝逃成效。
- (四) 積極掌握偵辦對象外逃及通緝情形，即時提列為追緝對象；已提列之緝逃對象，持續清查其海外行址，親友關係及使用手機等線索，以利追緝遣返歸案。

## 四、拓展國際合作：

- (一) 基於互惠原則，加強與各國合作交流，包括提供罪犯資料、通報預警情資、調查跨國犯罪、緝解罪犯、交流犯罪調查技術及人員互訪等。





investigation for reporting the subject as a wanted criminal in time if it is necessary; the Bureau will keep investigating the overseas address, relationship with kinfolk and friends, and use of cell phone of the fugitive who has been listed as a wanted suspect.

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

- (1) Strengthen international exchange, including the provision of information regarding criminals, report pre-warning intelligence, investigating cross-border criminal cases, apprehending criminals, exchanging investigation skills, and mutual visitation of related personnel based on the principle of reciprocity.
- (2) Actively participate in international conferences, strengthen contact and intelligence exchanges with international organizations of similar capacities to expand cooperative channels of jointly combat cross-border crime.
- (3) Indirectly connect the Money Laundering Prevention Division of the Bureau to international anti-money laundering institutions, exchange information on cross-boundary economic crime, and jointly investigate cross-boundary crimes.
- (4) Continue to host and participate in international training, and establish cooperative relationships with foreign organizations of similar capacities to facilitate exchanges of intelligence and investigation of crimes.
- (5) Keep expanding the cooperation with Southeast Asia courts, investigating in cross-boundary economic crimes, and positively apprehend fugitives through the Foreign Affairs Office of the Bureau to obtain the effectiveness of international judicial cooperation.

#### **V. Jointly Combating Crimes Across the Strait**

- (1) Keep improving effectiveness of striking against economic crimes (such as phone scam, illegal pyramid selling, smuggling, embezzlement, counterfeiting valuable securities, altered foods, altered pharmaceutical products, intellectual property right infringement), drug-related crimes, corruption, and money laundering by exchanging information and cooperative investigating to establish a complete and effective pattern of cross-strait striking against crime.
- (2) Strengthening of current communication channels, criminal intelligence exchanges, investigations of criminal cases, seizing major criminals and fugitives, arranging visits



- (二) 積極參與國際會議，增加與國際組織聯繫及情資交換，拓展共同打擊跨國犯罪之合作管道。
- (三) 結合本局洗錢防制處與國際反洗錢組織間接接軌，交換跨國（境）經濟犯罪案件情資，並合作協查偵辦跨境犯罪案件。
- (四) 加強舉辦及參與國際性專業訓練活動，與各國對等單位建立互信情誼，俾利情資交流與案件執行順遂。
- (五) 透過本局國際事務處持續擴大與東南亞國家合作、偵辦跨境經濟犯罪案件及積極追緝外逃罪犯，俾拓展國際司法合作成效。

## 五、兩岸共同打擊犯罪：

- (一) 持續透過犯罪情資交換、個案協查，提升兩岸共同打擊經濟犯罪（電話詐欺、非法傳銷、走私、侵占、偽造有價證券、黑心食藥商品、侵害智慧財產權）、毒品、貪污及洗錢等犯罪效能，建構完整有效率之兩岸共同打擊犯罪模式。
- (二) 依據「海峽兩岸共同打擊犯罪及司法互助協議」聯繫機制，辦理互訪及專（要）案工作會談，建立雙方互信與工作情誼，深化並拓展兩岸共同打擊犯罪共識及聯繫管道。
- (三) 推動增加大陸地區二級聯繫窗口數量，除現有大陸江蘇、浙江、上海、福建及廣東等五省市公安廳局外，期在臺商較多及跨境犯罪頻發地區增設聯繫窗口，另發展香港、澳門之聯繫管道，增進打擊跨境犯罪成效。
- (四) 針對個案調查狀況及實際偵辦案件需求，由雙方第一線偵辦人員將法律、實務面問題提出探討並尋求解決之道，使打擊犯罪工作獲得最佳成效。
- (五) 因應跨境犯罪趨勢，辦理或參與兩岸打擊經濟犯罪、毒品、貪污及洗錢犯罪之研討會，共同研商防杜作為。





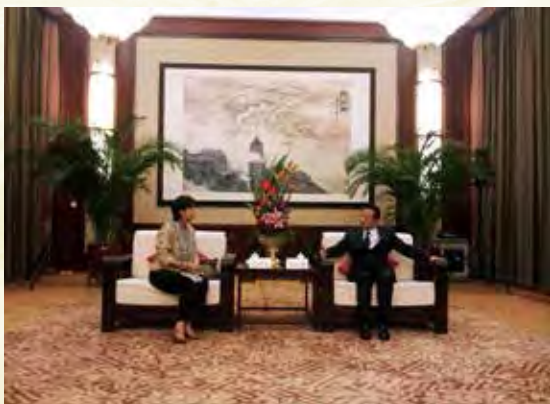
for staffs of joint cross-strait crime-fighting in a case-based manner, and establish a complete and efficient joint cross-strait crime-fighting cooperative model in accordance with "Cross-strait Joint Fight against Crime and Mutual Legal Assistance Agreement".

- (3) In addition to the existing public security bureaus or departments in Jiangsu, Zhejiang, Shanghai, Fujian, and Guangdong, the Bureau will promote the establishment of more Level B contact windows in Mainland China in hope of establishing more contact windows in the regions where have more Taiwanese industries, and cross-boundary crimes; in addition, the Bureau will develop connection channels in Hong Kong and Macau to increase the effectiveness of cross-boundary striking against crimes.
- (4) Require frontline investigators of both parties to study and submit resolutions of legal and practical problems to obtain the best effectiveness in striking against crime in accordance with individual investigation status and physical needs of investigation.
- (5) Manage or participate in seminars on cross-strait striking against economic crime, drug-related crime, corruption and money laundering in compliance with cross-boundary crime trend to discuss preventive actions.
- (6) Keep negotiating and asking for help from law enforcement institutions of public security department in Mainland China to trace major economic criminals who have gotten much attention and have escaped to the Mainland China area, and apprehend the fugitives.
- (7) Implement the functions of cross-strait connection platform, and assist the relevant units of the Bureau to expand the connection and cooperation with the equivalent level departments in the mainland China area to improve the results of cross-strait striking against crime.



(六) 持續協請大陸公安執法單位追緝社會大眾矚目之外逃大陸重大經濟罪犯並予遣返歸案。

(七) 發揮兩岸事務聯繫平台功能，協助本局相關業務單位拓展與大陸對應部門之聯繫合作，俾提昇兩岸共同打擊犯罪成果。







# 5 專題研究報告

Part Five: Project Study Reports



# 電信詐欺案件之偵查探討與防制對策 以「李○瑤電話詐欺不法案」為例

北部地區機動工作站

撰寫人：吳晨光

## 壹、前言

中國古法典「唐律疏議」<sup>1</sup>載曰：「取與不和，雖和，與者無罪」、「諸盜、詐取人財物而於財主首露者，與經官司自首同」，可知詐欺罪在其歷史沿革，縱詐欺手法、標的等不盡相同，然不變的是，其本質係源自人類本性的「貪婪」、「投機」，透過人與人「虛偽資訊的傳遞」為手段，獲取第三人所有之財物等，但隨著通訊科技的進步，詐欺犯罪的型態推陳出新，電信通訊或網際網路等成為最夯的犯罪工具，打破了地域的藩籬，民眾受害層面及損害範圍，皆超乎想像；由近來詐欺案件偵查（辦）情資分析，新型態詐欺犯罪概有下列特性：

### 一、隱匿性

現今詐欺犯罪不但運用電信或網路設備傳遞虛偽訊息詐財，更常利用大量人頭帳戶<sup>2</sup>，及人頭電話門號<sup>3</sup>實施犯罪，甚至以集團模式，進行跨國性犯罪藉司法

1 《唐律疏議》正式的名稱是《永徽律疏》，《唐律疏議》為後世對其之通稱。宋元時稱作《故唐律疏議》。唐高宗時下詔：「律學未有定疏，每年所舉明法，遂無憑準」，由太尉長孫無忌、司空李勣、尚書左僕射于志寧、刑部尚書唐臨、大理卿段寶玄、尚書右丞劉燕客、御史中丞賈敏行等人，「廣召解律人」，編定了《永徽律》，分名例、衛禁、職制、戶婚、廩庫、擅興、賊盜、鬥訟、詐偽、雜律、捕亡和斷獄等 12 篇，502 條。後來又在律條的後面加上了註疏，由此合稱《永徽律疏》。其後有唐一代再無更改，一直使用，對後世之立法如《宋刑統》、《大明律》、《大清律例》等有深遠影響，並直接影響東亞及東南亞多國的立法。詳見《維基百科》，<http://zh.wikipedia.org>，上網檢視日期：2012 年 8 月 26 日。

2 指帳戶所有人向金融機構、證券商申請開戶後，將帳戶有償交付他人使用，或於不知情之情形下遭他人冒用於犯罪或洗錢等不法，該帳戶即為人頭帳戶。

3 人頭行動電話門號，即指門號所有人與門號實際持用人不同，且用該電話實施犯罪之行為者；





權實質管轄的侷限，加上以不實身分資料申用通聯設施的手段，使執法單位不易掌握詐欺集團真實身分，而難以追緝。

## 二、專業性

詐欺集團從事犯罪，已不再如昔般地單打獨鬥，而是吸收更多成員，賦予事業分工（如：車手、組長等），形成嚴密組織，甚至針對不同詐騙對象或情境，如：撥打詐術電話、收取贓款及收購人頭帳戶、門號之後勤支援等工作，更按照過往累積之經驗，分類編製「教戰守則」，計畫性訓練新進人員，或精進原成員的應對技巧，「組織化」、「企業化」之專業導向，已然成形。

## 三、時效性

因犯罪組織的專業性及嚴密分工，有關行騙、取贓甚至脫離現場等行為一氣呵成，損害結果快速發生，再透過計畫性的地下匯兌，將贓款洗至境外，待受害人發覺受騙時，早已喪失偵查先機。

## 四、跨國性

隨著全球化趨勢，跨國犯罪已不再受地域侷限，成為需要各國共同應對的全球公共問題<sup>4</sup>，詐欺集團之所以會從事跨國犯罪，即因受限於各國司法及外交主權，若犯罪行為分散數國，勢必遲延司法調查的時效，降低被一網打盡的風險。

## 五、高犯罪黑數

透過電信及網路設備實施詐欺犯罪，擴大了受害層面，由於受害人可能因財物損失不多，或礙於學識、礙於面子，甚至擔憂個資遭掌握會被報復等因素，不願出面提告、檢舉或作證，再加上詐欺集團為規避查緝，所作分工上的隔離等，致加害人與受害人的實際數據，無法獲致精確的統計。

---

除有詐欺集團以偽造證件向電信公司申辦門號之可能外，亦有門號所有人有償或無償轉交詐欺集團使用之情形。

4 鄭安光，《從國際社會到世界社會－全球治理理論與當代大規模毀滅性武器控制》（南京，南京大學出版社，2009年），頁14。



## 貳、電信詐欺之現況與趨勢

近年來社會經濟持續低迷，新興詐欺犯罪情形嚴重，其中又以「電信詐欺」最為猖獗；電信詐欺犯罪，係指組織成員以虛構的身分或名義，利用通訊（電信）、資訊（網路）及大眾傳播媒介（報章、信函）等管道，配合時事、政府機制及捏造事實等，將訊息傳遞給不特定社會大眾，使受訊息者（即受害人），誤以身處有利可圖或可能遭罰等情境，再利用人性貪婪、投機、親情及懼事等弱點，誘騙民眾信以為真，並在不親自與受害者面對面接觸情況下，驅使受害人透過 ATM 或臨櫃金融服務，提現或將金錢匯入指定之人頭帳戶內，詐欺組織再經由資訊操作，由分工之「車手」將帳戶內之金錢，分地、分批迅速提領，使受害人在遭受財物損失時，仍未有所覺；再者，詐欺集團為逃避查緝，尚同時運用所收購或偽造之證件，辦理人頭帳戶及電信手機門號（大多為易付卡），作為犯案工具，過程中，除以單向聯絡、多重電話轉接等手法外，使用之通訊工具，稍有異狀，即予停機、停話或拋棄，蓄意做出可能的偵查斷點，對檢調單位的偵辦遽增困擾。

### 一、電信詐欺案件緣起與發展

多數專家學者認為，85 年是國內詐欺犯罪型態轉型重要分水嶺。在此之前，詐欺犯罪多為獨立或少數共犯型態的犯罪，且囿於消息傳遞方式的侷限性，大多須與受害人面對面接觸，方有機會得逞，犯案手法大都以「金光黨扮豬吃老虎」、「招會、詐財」、「巫術騙財」、「不實廣告詐財」、「虛設商號」等為主，也因詐欺集團人力、傳遞資訊媒介手段等客觀限制，受害人數及影響層面有限，尚不至過大。然自 86 年起，因國內經濟型態改變、電子通訊發達及網際網路的漸趨普遍化，加上國內金融、電信事業陸續開放民營，業者間競爭激烈，為汲取利益、擴展版圖，不斷大量削價促銷，招募會員，市售商品不僅著重功能，更強調效能，但有關權責單位卻未能與時俱進，配合規劃或於申用時設立嚴謹的稽核機制，且風險管理作法鬆散，導致「人頭帳戶」及「人頭電話」氾濫，成為詐欺集團規避司法查緝極佳利器，犯罪手法亦隨科技進步，產生大幅更迭，例如運用各種偽造證件、人頭帳戶及人頭電話等，以各種名目，誘使受害人將指定款項，提





現交付或匯入詐欺集團所指定之人或人頭帳戶中，以騙取不諳作業程序或不知情民眾的錢財，牟取暴利，嚴重侵害人民財產安全法益及社會秩序。

自 90 年初始，詐欺集團先以刮刮樂、彩券或其他方式中獎之名，誘使民眾以電話聯繫領獎，再羅織須先繳交稅金、手續費或事務費等名目，以騙取財物，當時除加強查緝外，尚透過媒體大力宣導，詐欺方式遂改為隨機撥打電話以製作問卷為由，數日後再致電通知因填製問卷而中獎，誘騙民眾先匯出稅金及手續費用等，此為電信詐欺之濫觴。

92 年後，有組織的跨境電信詐欺集團逐漸成型，隨社會多元發展脈動，再配合媒體時事，設計誘騙劇本與教戰守則，結合電子金融服務便利之轉帳匯款功能，得手贓款則經由多國或多人帳戶洗錢，藉以隱匿犯罪所得，逃避查緝，加上通訊網路市場競爭激烈，通訊門號核發僅係形式審查，欠缺具體實質管理機制，門號（特別是易付卡）取得及變換容易，但使用者真實身分卻難辨證；實務上，執法機關實施通訊監察的進度，明顯追不上詐欺集團更換門號的速度，偵查障礙於焉產生。

93 年後，網際網路發展快速，使用網路人口激增，網路電話技術的逐漸成熟，促使網路與通訊結合，各家電信業者抓準商機，全力開發通訊節費市場，備增偵查困境，詐欺集團透過境外網路進入國內通訊系統，在偵查監控上已涉及龐大設備投資，偵查機關難以立即從交換機篩選出可疑通聯，並加以監控。詐欺集團再利用網路資訊的先進，或利用電信技術，篡改發話原始號碼，使受話端顯示來電號碼為政府機關或企業代表號，翻新詐欺之手段潮流<sup>5</sup>。

另外，經由「臺灣詐欺經驗」之複製，兩岸電信詐欺集團相互學習，從過去「大陸犯罪，臺灣受害」型態，逐漸演變成「大陸犯罪，大陸受害」、「大陸犯罪，第三國受害」、「臺灣犯罪，大陸或第三國受害」及「第三國犯罪，臺灣、大陸受害」的趨勢，同時犯罪範圍亦延伸至韓國、日本、香港、越南、泰國及菲律賓等國家，甚至遠達美洲與歐洲國家等；根據媒體報導，臺灣詐騙集團跨國肆虐東

5 陳宇桓，《兩岸共同打擊電信詐欺犯罪之研究—以兩岸共同打擊電信犯罪機制分析》（臺北：國立政治大學國家安全與大陸研究碩士在職專班碩士論文，100 年 1 月），頁 51-52。



北亞、東南亞，儼然已成為國際間最頭痛的犯罪組織<sup>6</sup>，突顯電信詐欺犯罪不只是國內治安問題，更嚴重衝擊亞太，甚至是國際社會的金融秩序。

## 二、電信詐欺案件之行為態樣

我國政府於 93 年 4 月 26 日，責成內政部警政署成立「165 反詐騙專線」，不僅專責受理民眾舉報各類詐欺案件，更蒐集各類新型態詐術供民眾查詢，期能有效防範詐欺案件的氾濫。經統計，詐欺集團所慣用詐騙手法的前 10 名，分別是：「假冒機構（公務員）詐財」、「猜猜我是誰」、「拍賣（購物）詐財」、「假推銷」、「騙取個人資料」、「假借個人資料外洩詐財」、「假借催討欠款」、「假投資」、「假借銀行貸款詐財」、「假求職」等；其中，電信詐欺即占了 8 項<sup>7</sup>，顯見其危害性之嚴重，有關電信詐欺行為態樣，概述如下：

### （一）以假冒公家機關名義詐財

詐欺集團利用電信服務竄改電話，冒用法院、檢察署、警察局等司法機關名義，或其他行政處分權責機關，以恐嚇語氣質問，因受害人未於通知時間內到案說明，或未於期限內繳交罰鍰等，將採取凍結帳戶等強制手段，使受害人陷於錯誤，即佯稱須查核受害人金融帳戶，除由受害人提供金融帳號資料外，並要求受害人至金融機關申請「語音轉帳」，以便接受調查及提供安全帳號，藉此套出受害人語音所有帳戶語音密碼，隨即將受害人帳號內款項以語音轉帳方式，轉匯至詐欺集團所使用之人頭帳戶中。

### （二）以拍賣或購物網站詐財

詐欺集團鎖定網路購物的買家，先竄改來電顯示為金融機構客服專線，並先

6 黃泊川、潘嫻如，〈台詐騙集團 攻陷韓國，百名台籍車手被捕 韓警多次求助我刑事局〉，《蘋果日報》，96 年 10 月 24 日，詳 [http://tw.nextmedia.com/applenews/article/art\\_id/3927256/IssueID/20071024](http://tw.nextmedia.com/applenews/article/art_id/3927256/IssueID/20071024)，上網檢視日期：101 年 8 月 26 日。

7 《內政部警政署 165 反詐騙諮詢專線》，詳 [http://165.gov.tw/fraud\\_rank.aspx](http://165.gov.tw/fraud_rank.aspx)，上網檢視日期：101 年 8 月 22 日。





佯裝金融機構致電受害人，稱付款誤辦為分期扣款，需受害人協助取消，使受害人誤信為真，聽從指示操作提款機而受騙。

### (三) 以假借催收電話費詐財

詐欺集團以電話通知催繳電話費，如：「你好，這裡是中華電信，您有積欠電話費若干元尚未繳清，請盡快繳費，否則將會實施斷話，如有任何問題請按123或按0。」待受害者誤信並轉接後，詐欺集團便開始進行詐欺的「SOP」流程，如受害人誤信為真，則指示渠將「欠款」存入詐欺集團使用之人頭帳戶；若回答並未欠繳時，詐欺集團即以虛構之政府機關人員名義聯繫，佯稱渠遭詐欺集團用作人頭戶，再以話術使受害人至銀行ATM操作，或設定語音轉帳，詐欺集團隨即將帳戶內的存款提領而空。

### (四) 以「猜猜我是誰」方式詐財

詐欺集團透過不法管道取得民眾個人基本資料，再隨機、逐一打電話給不知情之民眾，先以賣關子語氣對該民眾稱：「我們好久沒見面了，你還記得我是誰嗎？」待誤認應係多年不見之親友，詐欺集團會再多次撥打，或以閒聊近況等方式，卸下受害人心防，伺機虛構各種名目借錢應急，利用受害人之惻隱心，誘使被騙民眾提現交付，或匯款至詐欺集團指定之人頭帳戶中。

### (五) 以電話恐嚇方式詐財

詐欺集團透過管道取得民眾個資及電話門號，撥打並謊稱渠為幫派分子予以恐嚇，並命匯款至指定帳戶，且詐欺集團會透露握有受害人有關資料，如報警處理便將報復，利用民眾恐懼心理騙取錢財。或以亂槍打鳥之方式，利用白天上班上學時段，隨機打電話給受害人，謊稱已綁架其小孩或親人，再由同夥假扮其小孩或親人高聲呼救，讓受害人誤信為真，而依指示匯款。

### (六) 以假借個資外洩詐財

詐欺集團先以語音電話撥打予民眾，內容大多謊稱受害人的身分證遭人重複



申辦，若有問題請按「9」轉專人服務等語；因個資外洩的新聞時有所聞，致常有民眾誤信，而按「9」與詐欺集團成員對話，詐欺集團旋即指示受害人致電至所杜撰之「○○刑警隊偵○組」、「警政署防偽科」、「戶政司調查科」（皆是假冒政府機關的詐欺集團）去報案，而該等電話號碼，多為市話遭盜轉接、人頭申請的行動通信門號或國際電話等，在此情形下，受害人幾乎都不疑地陷入詐欺集團所設計好的詐欺情境，依詐欺集團的指示來行事；再者，詐欺集團會假冒機關人員，謊稱受害人的個人資料外洩，已遭歹徒利用，個人帳戶有被冒領的風險，須立即辦理「安全帳戶監理」作緊急處理，誘騙受害人至銀行辦理語音約定轉帳或臨櫃匯款，使受害人上當而匯款。

### （七）以假中獎通知詐財

詐騙集團以電話訪問為由，用贈送小禮品為餌，要求受害人提供其地址，隔數日，再邀請受害人參加所舉辦之晚會與抽獎活動，縱多數受害人不會赴現場參加，詐欺集團仍會以電話通知受害人抽中大獎，並在電話中製造背景音效，讓民眾誤以為真有其事，待受害人欲領取獎項時，詐欺集團便以須繳交律師見證費、稅金等名目，要求受害人將款項匯入其指定帳戶；更甚者，會於受害人匯款後，以幫受害人獎金轉投資香港賽馬會贏得比賽為由，再要求繳交賽馬協會入會費方得領取獎金，誘使受害人接續匯款、詐財，多數受害人在利慾薰心的催眠下，連續遭騙而不自知。

### （八）以假退稅（退稅、年金、補助）詐財

詐欺集團先偽稱國稅局、勞保局、健保局人員，打電話給特定族群受害人，大多為老人或退休人員，並告訴受害人政府要退一筆費用（如：勞、健保費、稅金等）給受害人，再以欲匯款予受害人為由，依規定須先將手續費匯入指定帳戶，才能領取該筆費用為藉口，誘使受害人至 ATM 依指示，將前揭手續費匯入詐欺集團所指定之人頭帳戶；受害人依指示匯款後，因無法領取該筆款項，才發現遭詐欺。此外，詐欺集團還利用受害人不諳 ATM 操作程序，謊稱要轉帳退稅（費）至受害人帳戶，誘使受害人依指示，將其帳戶中餘額，匯入人頭帳戶中而受害。





### (九) 以求職（代工）廣告詐財

詐欺集團先在報紙上刊登分類廣告，俟受害人依廣告所刊登之電話撥入應徵後，即編織各種理由，誘騙受害人持金融卡至提款機操作轉帳；以應徵 0204 電話接線小姐為例，詐欺集團於電話中，先詢問受害人相關基本資料並聲稱錄取，隨即再以要將受害人金融機構帳號建檔在公司電腦內，俾便轉匯薪資為由，誘騙受害人持金融卡至提款機操作，受害人至提款機後，再稱目前詐欺集團猖獗，為免雙方產生誤會，要求受害人先插卡查詢帳戶內餘額，當受害人將帳戶內餘額告知後，詐欺集團再稱要給予一組接聽電話時之工作代號，要求受害人插卡將帳號轉入公司電腦內，若受害人不察，依指示操作，並輸入所謂之工作代號後，帳戶餘額即轉入人頭帳戶內；以受害人帳戶內有 3 萬元餘額為例，詐欺集團誑稱其工作代號為「29900」，受害人按指示操作後，即轉出 2 萬 9,900 元，後詐欺集團再以受害人所轉出款項卡在銀行，因銀行係與其公司電腦連線，受害人若欲取回其所轉出金額，即須再以其他帳戶相同金額回沖，誘騙受害人持不同帳戶金融卡，轉帳至詐欺集團所持用之人頭帳戶中。

詐欺集團利用人性弱點詐騙受害人財物，慣用手法雖多，但萬變不離其宗，就是要讓受害人誤信其編織的情境為真，而甘心支付其所有之財物，受害而不自知；前揭所舉之電信詐欺態樣，尚不足涵蓋詐欺集團慣用詐欺手段之全部，僅引為論述參考。

## 三、當前防制詐欺犯罪之成效

按刑事警察局統計資料，國內詐欺犯罪案件發生數，自 86 年起即逐年成長；至 89 年成長已近一倍，96 年案件數更高達 3 萬 8,802 件，相較 86 年成長約 13.77 倍，迄 99 年，詐欺犯罪、竊盜犯罪及毒品案件等，已穩坐國內前三大刑事案件<sup>8</sup>；93 年至 97 年期間，詐欺犯罪均維持在每年 4 萬件以上之發生數，至 98 年下半年起，兩岸簽署「海峽兩岸共同打擊犯罪及司法互助協議」（下稱：兩岸司法互

8 陳松春，〈兩岸共同打擊跨境詐欺犯罪策略與成效〉，《刑事雙月刊》（臺北：內政部警政署），第 40 期，100 年 2 月，頁 8。



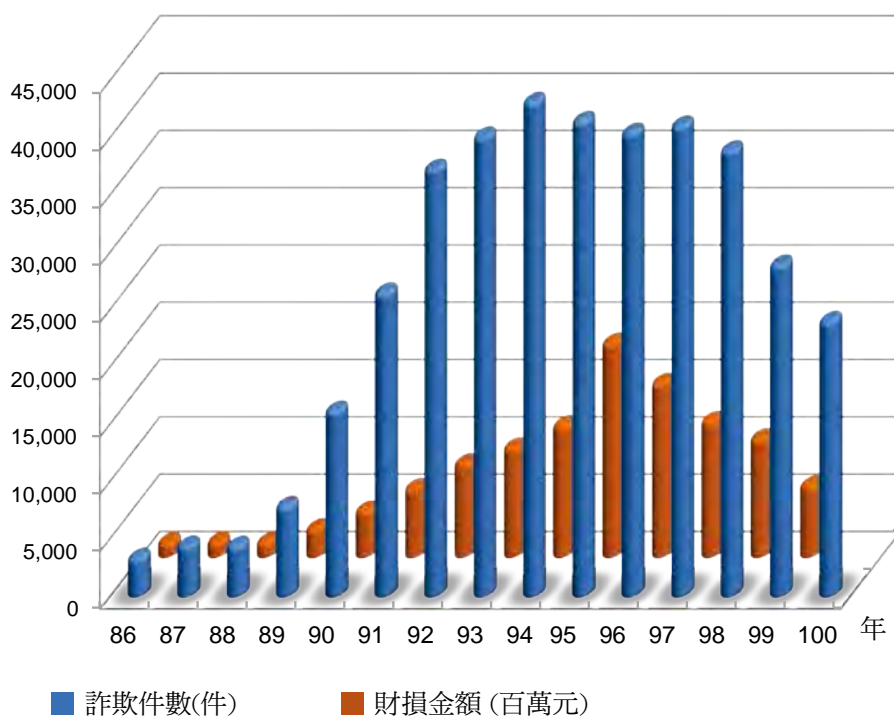
助協議)<sup>9</sup>，嗣後，兩岸司法機關透過個案，共同偵破多起跨境新型態集團性詐欺犯罪，並在媒體及政府相關宣導下，案件發生數下降至3萬8,802件，99至100年，更分別下降至2萬8,820件及2萬3,896件；後自歷年來詐欺案件財產損失金額論之，86年財損約新臺幣（下同）十一億九千萬元，89年成長至23億8,000萬元，90年更明顯成長至39億4,000萬元，之後，每年幾乎均以一、二十億元之金額，大幅增加，94年，財損金額首次突破百億，達113億8,000萬元，95年更高達到185億9,000萬元，其後3年，雖然逐年遞減，惟財損金額仍高於100億元以上，不僅民眾財產損失至鉅，對社會治安維護，也生有重大影響；迄99年，始因兩岸共同打擊電信詐欺犯罪，方使財損金額驟降至61億2,000萬元，是94年以來，財損首次低於100億元（詳圖1）。

9 第一次「江陳會談」（97年6月13日，北京）簽署「海峽兩岸包機會談紀要」、「海峽兩岸關於大陸居民赴臺灣旅遊協議」等2項協議文件；第二次「江陳會談」（97年11月4日，臺北）簽署「海峽兩岸空運協議」、「海峽兩岸食品安全協議」、「海峽兩岸海運協議」及「海峽兩岸郵政協議」等4項協議文件；第三次「江陳會談」（98年4月26日，南京）簽署「海峽兩岸共同打擊犯罪及司法互助協議」、「海峽兩岸空運補充協議」、「海峽兩岸金融合作協議」及「海基會與海協會就『陸資赴台投資』事宜達成共識」等4項協議文件；第四次「江陳會談」（98年12月25日，臺中）簽署「海峽兩岸農產品檢疫檢驗合作協議」、「海峽兩岸標準計量檢驗認證合作協議」及「海峽兩岸漁船船員勞務合作協議」等3項協議文件；第五次「江陳會談」（2010年6月29日，重慶）並簽署「海峽兩岸經濟合作架構協議」（ECFA）和「海峽兩岸智慧財產權保護合作協議」；第六次「江陳會談」（99年12月22日，臺北）並簽署「海峽兩岸醫藥衛生合作協議」；及第七次「江陳會談」（100年10月20日，天津）並簽署「海峽兩岸核電安全合作協議」，前後共計有18項協議（16）、紀要（1）暨共識（1）等文件，成效豐碩。其中，「司法互助協議」共分5章、24條文，除「總則」明文有關合作事項、業務交流內容及聯繫主體外，餘分章敘明「共同打擊犯罪」、「司法互助」、「請求程序」及有關協議履行與變更、爭議解決等事項，至臻明確。協議中，將合作事項律定為共同打擊犯罪、送達文書、調查取證、認可及執行民事裁判與仲裁判斷、接返（移管）被判刑人及雙方同意之其他合作事項等（第1條），即對當前所亟需突破的合作範疇，作明確釐定與執行依據，特別是有關送達文書與調查取證部分，對案件之偵查、追訴、審判及執行等，有莫大助益。詳《行政院大陸委員會網站》，<http://www.mac.gov.tw/mp.asp?mp=101&http://www.mac.gov.tw/mp.asp?mp=102&http://www.mac.gov.tw/mp.asp?mp=110&http://www.mac.gov.tw/mp.asp?mp=111> & <http://www.mac.gov.tw/mp.asp?mp=113> & <http://www.mac.gov.tw/lp.asp?ctNode=7181&CtUnit=4885&BaseDSD=7&mp=117>，上網檢視日期：101年8月29日。





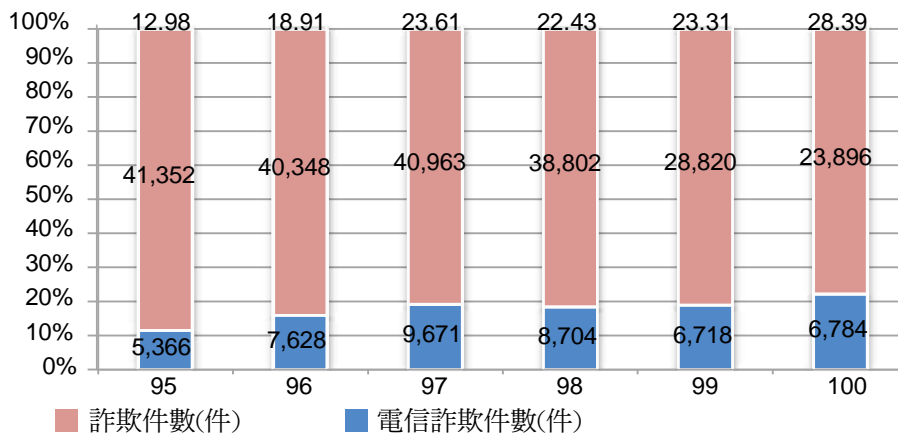
圖 1 86 至 100 年度國內詐欺案件件數及財產損失趨勢表



資料來源：作者自行整理，詳《內政部警政署網站》，<http://www.nap.gov.tw>，上網檢視日期：101 年 8 月 22 日。

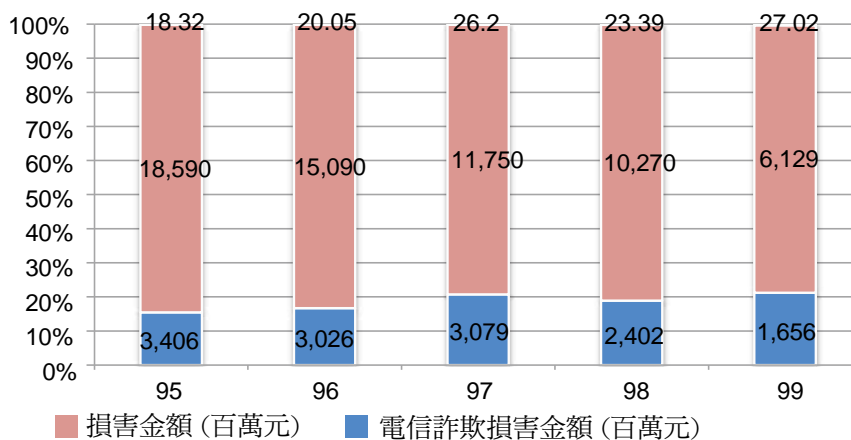
另 95 年至 100 年，詐欺案件雖然有遞減趨勢，惟電信詐欺犯罪類型案件，所占各年度詐欺案件百分比，卻逐年成長，99 年因電信詐欺案件受害之財產損失，更高達當年度財損總額之 27.02%，可見國內詐欺案件總數在逐年遞減的當下，電信詐欺犯罪手法反成為主流，持續嚴重危害我國治安（詳圖 2、圖 3）。

圖 2 95 至 100 年度電信詐欺案件所佔總詐欺案件百分比



資料來源：作者自行整理，詳《內政部警政署網站》，<http://www.nap.gov.tw>，上網檢視日期：101 年 8 月 22 日。

圖 3 95 至 99 年度電信詐欺案件財損額度所佔總詐欺案件財損總額百分比



資料來源：作者自行整理，詳《內政部警政署網站》，<http://www.nap.gov.tw>，上網檢視日期：101 年 8 月 22 日。





有鑑於電信詐欺之氾濫及危害，法務部於 93 年 5 月 25 日訂定並發布「偵辦電話詐欺恐嚇犯罪實施要點」；準此，同年 6 月 1 日，即於最高法院檢察署成立「查緝電話詐欺恐嚇督導小組」，由檢察總長召集臺灣高等法院檢察署、內政部警政署、金融監督管理委員會銀行局、交通部電信總局及法務部調查局等機關，進行檢、警、調、金融及電信監理之跨部會協調統合，督導各地方法院檢察署「查緝電話詐欺恐嚇專案小組」<sup>10</sup>，專責迅即嚴辦是類案件；同年 4 月 26 日，再成立「0200-018110 反詐騙諮詢專線」，後於 94 年 4 月 1 日正式更名為「165 反詐騙諮詢專線」，透過受理報案及詐騙諮詢之聯合服務平臺，對詐欺案件做一制度性管理，期能以最完整、快速與便民方式，協助民眾報案及資料彙整<sup>11</sup>。

除建置詐欺案件單一窗口外，各機關更持續加強詐欺案件之查緝，尤於 98 年兩岸司法互助協議生效後，兩岸開始聯手掃蕩詐欺犯罪，100 年間，刑事警察局與大陸地區公安部門共同至第三國執行「0310」及「0928」專案，聯合各國警察機關，深入打擊詐欺集團核心，斷絕各集團於各地組織、金融及電信等犯罪網路，期能澈底查緝並嚇阻跨國詐欺集團所為不法<sup>12</sup>，執行成效尚稱顯著。

## 參、偵辦「李○瑀電話詐欺不法案」

在傳統犯罪研究中，暴力與街頭犯罪（如：殺人、強盜、搶奪與擄人勒贖等），或是大型企業或公務貪瀆等，長期以來，受到學者及媒體界之重視，偵查實務中，也常被視為重大案件，相較之下，詐欺罪就顯得不太受重視，詐欺罪刑責雖不重，卻是人類原始貪婪本性的縮影，詐欺集團利用電信設備及先進科技犯案，使受害範圍無限制擴大，詐欺罪的法益侵害，不僅造成人民財產損失及精神打擊，更破壞了社會公義與經濟活動，所反映之社會成本，實不亞於任何犯罪。

10 〈本部遏止電話、手機簡訊及郵件等方式進行詐欺與恐嚇〉，《內政部全球資訊網》，97 年 5 月 9 日，詳 <http://www.moj.gov.tw>，上網檢視日期：101 年 8 月 22 日。

11 《內政部警政署 165 反詐騙諮詢專線》，詳 <http://165.gov.tw>，上網檢視日期：101 年 8 月 22 日。

12 〈101 年 3 月 19 日內政記事本〉，《內政部全球資訊網》，詳 <http://www.moi.gov.tw>，上網檢視日期：101 年 8 月 22 日。



刑法第三百三十九條第一項：「意圖為自己或第三人不法之所有，以詐術使人將本人或第三人之物交付者，處五年以下有期徒刑、拘役或科或併科一千元以下罰金。」為我國基本類型詐欺罪之規範條文，從法學角度觀之，其構成要件為「主觀之詐欺意圖」、「詐術」、「陷於錯誤交付財物」及「詐術與陷於錯誤交付財物間具因果關係」等，如何在受害人陳述受害的過程中抽絲剝繭，追出幕後主嫌，以有效嚇阻是類犯罪，當是貼近人民需求，讓人民對司法「有感」的務實作法。

## 一、案件緣起與偵辦經過

100年6月2日，高雄地區民眾來站檢舉，略以：100年4月間，自稱「陳○婷」女子來電希望與檢舉人交朋友，「陳○婷」即以 0985-4xxxx1 電話聯繫，誣稱渠曾在酒店上班，迄今已可領取 4 年來薪資共計 536 萬元，惟需繳納積欠稅金及置裝費 50 萬元、清償同事借款 12 萬元及償還張姓顧客 85 萬元等，致檢舉人應所求，分別交付現金 50 萬元、12 萬元、60 萬元及 30 萬元，共計 152 萬元予「陳○婷」，或代渠取款之「酒店同事」、「張姓客人」及「酒店會計」等人。

於接獲檢舉後，因本案犯罪行為仍持續進行中，遂指導檢舉人與「陳○婷」於高雄地區相約碰面，並實施行動蒐證，進而過濾出「陳○婷」之真實身分為鄭○萍；另方面，透過對所持 0985-4xxxx1 行動電話實施通訊監察，發現該電話實際持用者並非鄭○萍，而係操有大陸口音之女子，經反查電話路由得知，該門號遭轉接至大陸地區之詐騙集團機房，且發現該集團不僅與高雄地區鄭○萍合作，尚與新北市蘆洲區負責車手工作之詐欺集團，以相同手法共同犯案；復經研判位蘆洲地區詐欺集團將出面取贓，持續實施行動蒐證，終掌握蘆洲地區李○瑀、杜○勳等共犯基本資料，後鄭○萍原所屬高雄地區詐欺集團因故解散，輾轉北上加入李○瑀、杜○勳等詐欺集團，持續從事不法。經報請臺灣板橋地方法院檢察署指揮偵辦，遂於 100 年 11 月 3 日執行搜索、拘提，當場逮捕共犯十餘名；據統計，100 年 3 月迄今，該集團詐騙金額逾五千萬元，查扣不法所得現金逾一百四十七萬元<sup>13</sup>。

13 詳見臺灣板橋地方法院檢察署 100 年度偵字第 29532 號、第 33191 號起訴書。





## 二、偵辦經驗之分享

### (一) 電話路由追查

所謂「路由」(routing)，就是通過互聯的網路，把信息從來源地址傳輸到目的地址的活動<sup>14</sup>，而一通電話係由何人撥出及接收之資訊，即為「電話路由」，釐清一通電話原始發話源，至末端接收者所經過之電信業者資訊，即為完整路由<sup>15</sup>；在偵辦電信詐欺案件中，就是透過偵查作為，找出詐欺集團真實身分，藉以釐清整個共犯集團，予以一網打盡；一般情形下，透過通聯紀錄，向該門號所屬電信公司確認話務是由那家電信業者傳送，或是由那位客戶撥打，逐層清查或調閱使用者申登基資，雖可過濾出潛在犯罪者的身分，然因人頭門號充斥，及電信公司提供轉接國外門號服務等，使得反求電話路由功能，受到程度上的限制。

#### 1. 實際執行狀況

經查，「陳○婷」所使用電話 0985-4xxxx1 門號，係二類電信業者南○電信股份有限公司（下稱：南○電信）向亞○電信股份有限公司（下稱：亞○電信）承租，轉租予歐○耳科技事業有限公司（下稱：歐○耳公司），歐○耳公司再轉租予銑○科技有限公司（下稱：銑○公司），銑○公司再要求南○電信，將該門號設定轉接至中國大陸之行動電話號碼 8615016xxxx7。經查，歐○耳公司共向南○電信承租 233 個門號，並全部指定轉接至大陸 231 支行動電話門號。

另調閱檢舉人持用之 0935-2xxxx6 電話號碼通話路由發現，於 100 年 9 月 8 日 18 時 47 分，及 100 年 9 月 10 日 20 時 39 分所接聽顯示為 0985-4xxxx1 電話號碼，均係遭篡改後發送至風○國際事業有限公司（下稱：風○公司），再傳送至宏○電訊股份有限公司、臺○固網股份有限公司、亞○電信機房，最後發送至檢舉人之 0935-2xxxx6 電話號碼。

#### 2. 電信詐欺犯罪之話務路由分析

電信詐欺犯罪使用之手法，係以電話或行動電話作為犯罪工具，用以規避司

14 詳《維基百科》，詳 <http://zh.wikipedia.org>，上網檢視日期：101 年 8 月 22 日。

15 楊凱勝、謝佑霖、蔣文棋，〈打擊詐欺犯罪之科技偵防策略〉，《刑事雙月刊》（臺北：內政部警政署），第 21 期，2008 年 2 月，頁 13。



法機關調查之方式，主要有 6 種，分別是：

- (1) 建立非法電信平臺。
- (2) 利用大陸行動電話門號在臺灣漫遊。
- (3) 利用兩岸電信網路多層次轉接。
- (4) 利用網際網路特性，建立兩岸間之網路電話（VoIP）<sup>16</sup>。
- (5) 利用網際網路特性，以批發簡訊及網路及時通訊軟體作為犯罪手法。
- (6) 利用兩岸行動電話基地臺之溢波<sup>17</sup>。

近年來，由於通信技術大幅躍進，電腦網路快速普及，加以網際網路技術的提昇，促使業者提供各式各樣新穎服務，引進價位較低廉之網路電話（Internet Telephony）即是一例；網路電話的國際電話服務，相對助長了電話詐騙手法的更迭，早期的電腦通訊，須利用電腦軟體搭配電腦的耳機、麥克風，作為發（受）話工具，如今，技術上已可將電腦軟體程式嵌入話機內，使用者只需用話機搭配網路，即可進行 skype 通話，企業及個人透過電腦網路架構與他地區或國外連通聯即可節省通訊經費（詳圖 4）。按所偵破案例之詐欺電話路由分析，概有 4 種話務路由模式<sup>18</sup>（詳圖 5），淺述如下：

(1) PSTN<sup>19</sup> / PLMN<sup>20</sup> 行動（大陸）→ PSTN / PLMN 行動（臺灣）

A 在對岸（大陸）沿海接收金門、馬祖地區基地臺之電信溢波，再撥打到臺灣的受害民眾。

B 路由：A（GSM）→ I（GSM）→ J（GSM）→ M（此溢波情況經各電信業者改善，目前已無法在大陸沿海地區收到金馬地區的溢波訊號）

(2) PSTN（大陸）→ I-Phone G/Ws（大陸）→ IP Network → I-Phone G/Ws（臺灣）→ PSTN / PLMN 行動（臺灣）

16 VOIP（Voice Over Internet Protocol）IP 網路語音傳遞技術，是指通過網路或電腦網路進行語音傳輸的技術。

17 董志展，〈電信詐欺路由分析〉，《刑事雙月刊》（臺北：內政部警政署），第 21 期，2008 年 2 月，頁 59-60。

18 楊凱勝、陳松春、莊明寬，《打擊詐欺犯罪之科技偵防策略》，頁 12-13。

19 PSTN（Public Switched telephone network）公眾電話網路，即一般市話及行動電話。

20 PLMN（Public Land Mobile Network）公眾行動電話網路，可視為一個單一的系統業者。

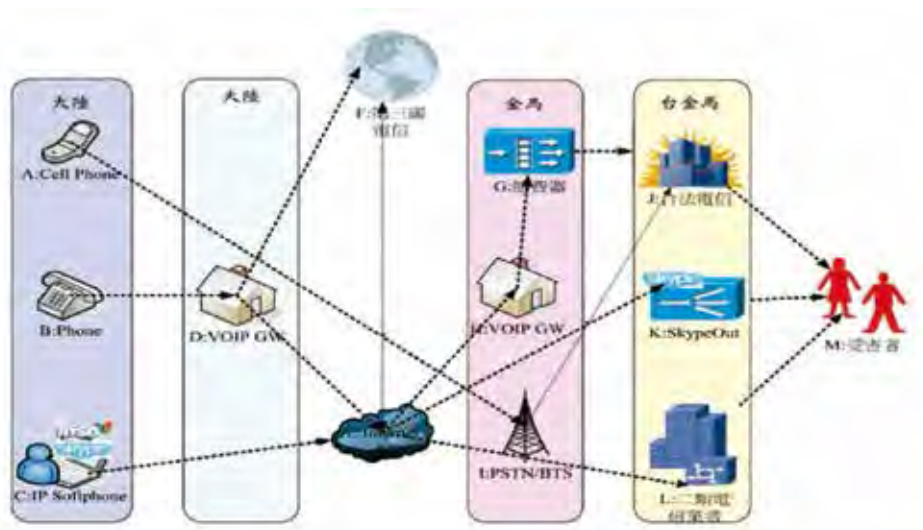


圖 4 整合性語音架構圖



資料來源：<http://tw.myblog.yahoo.com/jw!30uRngadHBjCpDjz32S1ldM-/article?mid=1164>，  
上網檢視日期：101 年 8 月 28 日。

圖 5 詐騙集團所利用之電信路由



資料來源：楊凱勝、陳松春、莊明寬，《打擊詐欺犯罪之科技偵防策略》，頁 12。

A 詐騙集團在兩岸建置數對 I-Phone G/Ws 裝置，臺灣端的 I-Phone G/Ws 隱藏在非法無線機房內，再利用 PSTN 行動電話撥出給受害人。

B 路由：B (Wire) → D (VOIP) → E (Internet) → H (VOIP) → G (GSM) → J (GSM&Wire) → M

(3) PSTN/PC (大陸 / 臺灣) → IP Network → 國內外 ISR → 二類電信 (臺灣)

A 部分犯罪案件係利用境外轉接方式，透過二類電信業者大量購買 ISR 話務方式，將詐騙話務導回臺灣。

B 路由：C (VOIP) → E (Internet) → F (Internet) → H (Internet) → J (GSM&Wire) → M

(4) PC Skype → IP Network → Skype G/W (臺灣) → PSTN

A 詐騙集團利用 SkypeOut 從臺灣，再利用 PSTN 撥出給受害者。

B 路由：C (VOIP) → E (Internet) → K (GSM&Wire) → M。

綜上，依現有電信詐欺案例所整理之路由分析，於案件偵辦上，確有其參考價值，但是否尚有新型態電話詐欺案件之電話路由模式的出現，仍待持續追蹤剖析。

## (二) 實施通訊監察及行動蒐證

所謂「通訊監察」，依《通訊保障及監察法》規定觀之，係指「為確保國家安全、維持社會秩序所必要，國家安全維護或犯罪調查機關，對特定人就有隱私或秘密之合理期待之通訊內容，包括利用有線或無線電信設備、郵件書信及言論談話等形式之通訊，實施截收、監聽、錄音、錄影、攝影、開拆、檢查、影印或其他類似之必要方法為監察，藉以達成確保國家安全及維持社會秩序之目的。」

所謂「行動蒐證」，依法務部調查局幹部訓練所「犯罪調查實務—行動蒐證工作」課程之定義，係指 1 組執法人員對特定目標如人、物、車輛、場所等，以公開或秘密方式，結合科技器材，隨目標的活動或停止，持續不斷或階段性的蒐集、了解目標活動情形之工作，其目的在研析案情，布置諮詢或支援逮捕、拘提、搜索等作為，屬外形偵查方法之一。其更積極之意涵，係指一組有紀律的執法人員，在戰略性作為指導下，於階段期間內，對特定目標活動或所接觸、活動的人、物、車輛及場所等，結合科技器材運用，以公開或秘密方式，逐一進行不法事證





的拍、錄及詳實回報等蒐集作為，確實掌握對象具體活動狀態（包括起始、間歇與停止等），提供承辦人用為比對其他已獲情資，並做出對案件偵辦有利的決策；另視案情需要，亦可在有效掌控對象活動前提下，配合執行逮捕、拘提及搜索等強制作為，以利案件之偵破<sup>21</sup>。

通訊監察及行動蒐證，均是犯罪調查之利器，彼此相輔相成，密不可分，尤其行動蒐證之良窳，對案件是否順利偵破，係極為重要之關鍵。本案詐欺集團，藉多重二類電信業者相互轉租特性，並設定轉接予大陸地區門號，透過通訊監察，對本案之助益如下：

1. 本案透過通訊監察作業，獲悉叩客機房係位於大陸地區，由臺灣車手向受害人取贓，始能牟利，通訊監察最主要的目的，即可取得叩客秘書與受害人聯繫取款之資訊，事先規劃行動蒐證之布署，以追查國內共犯集團及犯罪據點。
2. 在掌握國內車手集團之基本資料後，再對渠等使用電話實施通訊監察，不但能透過共犯間聯繫，加速了解成員及合作模式，再輔以現譯，循線掌握詐欺集團成員動態。
3. 實施行動蒐證，更是本案得以將國內詐騙集團一舉成擒的關鍵，不但是清查詐欺集團成員真實基資的突破口，更掌握了每一次詐騙行為的「行為既遂」，損害結果均透過錄影蒐證方式，以符合詐欺罪的構成要件；此外，因偵查中未能悉數對大陸機房所轉接之犯罪用電話號碼實施監察，有許多受害人付款，是無法事先掌握，故在大致清查國內詐欺集團後，於執行前1個月開始，每晚均密集實施行動蒐證，再基於詐欺罪「需有受害人」的特性，應即時掌握受害人基本資料，俾利於案件執行時作為查證之用，期鞏固訴訟階段有罪認定。

### 三、實務查緝之困境

不論是傳統詐欺犯罪，抑或新興詐欺犯罪，詐欺集團首要之目標，係為「不法利益」，而前述常見之電信詐欺案件類型，多是以電話誘騙受害人自行將款項

21 楊儒樵，〈緝毒偵查思維之挑戰與芻議〉，《法務部調查局101年毒品犯罪防制工作專報》（臺北：法務部調查局，未出版），頁3。



匯予詐騙集團，然因詐騙集團大量使用人頭帳戶，並由車手迅速領現，再透過地下通匯轉往第三地，使得執法機關於追查過程，往往耗時過濾大量人頭帳戶及車手取款之監視畫面；本案在於詐欺集團成員須長時間「經營」與受害人之關係，以及需有共犯共同配合故事演出，並取得自受害人處騙取之款項，是以，偵查中尚能與檢舉人事前溝通，期前掌握下一次與詐騙集團成員見面之機會，透過行動蒐證清查共犯集團，縱使如此，本案於偵查過程中，仍遭遇許多困難：

### （一）第二類電信事業於犯罪偵查之隱憂

依據我國電信法等規定，電信業分為「第一類電信事業」及「第二類電信事業」，其中業者經營一類電信係採「特許制」，二類電信則係採「登記許可制」，二者之區別，在於二類電信未有架設實體線路固網或實體無線基地台，而是以向一類電信業者承租固網或無線基地臺一定數量之門號或頻寬，以經營本身電話或網際網路業務<sup>22</sup>，於偵辦本案期間，查詢我國登記有案之二類電信業者，竟多達471家，僅部分業者具有規模且正常經營者。

電信詐欺犯罪之偵查，以時效為重，縱使排除二類電信業者與詐欺集團勾聯之可能性，該等業者不若其餘一類電信業者，可透過本局通訊監察系統送查，而需出具公文後待資料回復，且常有門號逐層轉租之情形，造成與各公司間公文往返曠日廢時，且所得資料最終多為轉接至大陸地區，無從追查實際使用人之困境。

### （二）通訊監察及行動蒐證之侷限性

通訊監察及行動蒐證雖然都是蒐證的利器，所得資料，亦是有罪判決的磐石，然於偵查期間，仍遇有偵查上的瓶頸：

1. 96年起，依《通訊保障及監察法》實施通訊監察，改向各管轄法院聲請核發，惟法官審酌核發與否之標準不一及聲請作業程序差異，徒增執法單位於執行通訊監察時之困擾，例如部分法院要求「擴線」視同「聲請新上線」，造成執行機關作業之負荷。
2. 詐欺集團若透過網際網路或智慧型手機之網路傳訊軟體，常使得通訊監察

22 詳《維基百科》，<http://zh.wikipedia.org>，上網檢視日期：101年8月22日。





鞭長莫及，實施是類通訊軟體之監察，尚仰賴封包解密技術，通常在該通訊軟體業者不願意提供協助之情形下，現今解密技術尚無法即時有效提供執法單位資料，以本案為例，雖就大陸地區機房藉以轉接之 0985-4xxxx1，及臺灣地區李○瑀、杜○勳、鄭○萍等共犯實施通訊監察，然大陸地區詐欺集團，尚透過大陸地區通訊業者開發之系統，指示臺灣地區共犯取贓地點及串通「取贓劇情」，該等共謀內容，即無法自案件執行前得知。

3. 以本案偵查過程，通訊監察提供了相當程度的助益，然本案得順利將國內詐欺集團一網打盡，還是要歸功於密集的行動蒐證，不過，由於蒐證時間密集，人、物力造成執行單位極大負擔，且犯罪地遍及臺灣各地，亦侷限了行動蒐證之時效；再者，該詐欺集團於車手向受害人取款時，尚會派其他共犯把風監督，使行動蒐證易於曝光，本案執行時，曾因把風之共犯看見行蒐人員配掛之耳機，而以電話向其餘共犯示警。

### (三) 跨境偵查之困境

基於各國主權獨立之特性，跨境犯罪端賴司法互助，然我國礙於國際地位不明，司法互助之困境，一直是國內執法單位的痛，不過詐欺犯罪演變至今，已非單一境域與國家所能獨自抵抗並各自打擊之犯罪，以本案言，詐騙集團分於兩岸犯罪，兩岸政府於 98 年 4 月 26 日，由海基會、海協會簽訂兩岸司法互助協議，依據國際上司法互助慣例，司法互助之內容與範圍包括送達司法文書、詢問當事人、被告、證人、受害人、鑑定人、訴訟參與人、嫌疑犯、進行鑑定、檢查、勘驗、搜索、查封、提供有關物證、書證、及可供證明之文件資料、贓款贓物之移交、提供法律與司法犯罪情況資料、拘提逮捕逃犯嫌疑犯、限制出境或強制出境、代為執行財產刑、徒刑、緩刑、假釋監督、刑事案件之移轉、引渡、判決承認與執行、移轉受刑人、法庭上對已故者之身體作藥物測試等。然依兩岸司法互助協議，其刑事合作內容並不包含代為執行財產刑、徒刑、緩刑、假釋監督、刑事案件之移轉等<sup>23</sup>，且其範圍並未包含香港、澳門，勢必成為兩岸共同打擊犯罪之漏洞。

兩岸司法互助協議簽署後，經法務部授權本局先後與大陸公安部及江蘇、浙

23 陳源欽，〈兩岸共同打擊海上犯罪之必要性與可行性研究〉（臺北：國立臺灣大學政治學系政府與公共事務碩士在職專班碩士論文），頁 46-47。



江、福建、廣東及上海等公安廳（局），就共同打擊犯罪業務建立聯繫窗口，近年來業與公安部經濟犯罪偵查局、邊防管理局、禁毒局及海關總署緝私局等展開業務交流及案件協查偵辦，惟因大陸在兩岸共同打擊犯罪工作主導掌控於公安部（中央），需要層轉至地方公安單位執行，以致曠日廢時，且雙方缺乏有系統的稽催統整，案件協查成效有待提昇。

兩岸合作偵辦電信詐欺犯罪案件仍以個案聯繫為主，國內司法機關大多僅能破獲電信詐欺集團設於國內之車手集團，以本案為例，雖從詐欺電話之話務路由，查悉該等詐欺電話來源，係從廈門地區轉接而來，惟將該等情資透過協議請求協查，未見有所回復；本案偵辦後，亦將相關網路通訊軟體系統帳戶及金融帳戶等，以情資交換轉知大陸公安，亦未有所回復，致使本案無法及時追查設於廈門地區之電信詐欺集團首腦及其成員，有效斷絕源頭，甚為遺憾<sup>24</sup>。

## 肆、電信詐欺防制對策芻議

93 年 4 月 26 日，我國成立「反詐騙諮詢專線」，是防制詐欺犯罪之指標工作平臺，建構迄 101 年 7 月 31 日止，總進線電話量已達四百八十二萬餘通，受理詐欺案件八萬五千餘件，成績斐然<sup>25</sup>，然 94 年至 98 年間，詐欺案件始終維持在三萬八千至四萬三千餘件左右，可見該專線之成立，雖有利於受害人報案或提供民眾詐騙手段之諮詢，仍未能有效嚇阻詐欺犯罪的實施，近年來，國內雖透過新聞、媒體、各類平臺加強防制詐欺犯罪之宣導，並設有「反詐騙聯防平臺會議」、「防制網路詐欺犯罪技術工作平臺」、「電信詐欺技術諮詢小組」及「金融治安聯繫會報」等跨部會協調機制，<sup>26</sup>然各類詐欺案件仍難以杜絕，是以，本文就偵辦電信詐欺案件之經驗及遭遇困境，提出如下策進芻議：

24 本案主嫌李○瑀落網後曾表示，渠曾前往廈門地區參觀機房，該機房僅「叩客秘書」即 200 人以上。

25 《內政部警政署 165 反詐騙諮詢專線》，詳 [http://165.gov.tw/fraud\\_rank.aspx](http://165.gov.tw/fraud_rank.aspx)，上網檢視日期：2012 年 7 月 30 日。

26 〈當前詐欺犯罪之偵防與策進作為〉，《2009 年警政治安策略研討會論文集》，詳 <http://tw.myblog.yahoo.com/chuang4712/article?mid=811&prev=812&next=810&page=1>，上網檢視日期：101 年 8 月 22 日。





## 一、針對不同社會階層，加強宣導

詐欺罪之特性，在於詐欺集團未施予任何強制力手段，換言之，受害人交付財物，雖是基於「陷於錯誤」，仍不脫其實為受害人「出於任意性」交付財物，縱近年常見之電信詐欺類型，不須面對面施予詐術，多使用電話為誘騙管道，仍是有賴受害人出於「自願性」交付，使詐欺集團有機會圖得不法利益，因此，針對電信詐欺案件之防制，對潛在受害人作必要性的宣導，相對重要，爰受害人是否被害，為其自身適可決定，他人無法介入。

目前常見的宣導手法，包括於報章雜誌報導新態型詐術，於金融機構張貼海報，於自動櫃員機外觀加註警語等，然仍有許多受害人，遭詐騙集團誘騙前往自動櫃員機「依指示操作」，損失財物又傷心，又從「網路拍賣」詐騙型態觀之，遭詐欺者，並非均為學識程度較低之民眾；準此，或可考慮針對不同年齡層、不同學識程度、不同職業別，甚至針對不同地區（如城市、鄉村、部落等）之民眾，採取不同宣導手段，例如：針對學生，列入教育方式宣傳；針對網路使用者，則要求在購物流程中，加註警語，提醒可能遭遇之詐術；針對退休民眾或老人，則藉由社區教學宣導，或強化鄰、里長與民眾之聯繫等，務使各類教育宣導，能落實到社會各階層，使民眾真正「有感」防範詐欺犯罪的重要性。

## 二、針對電信詐欺，增修專章規範

24 年 1 月 1 日，正式頒布《中華民國刑法》，現行法有關詐欺罪之規定即源於此，惟當時的立法者，實難想像今日詐術手法之精進，使得詐欺罪之法益破壞、受害範圍及損害無限制地擴張，與昔日相較，已非同日而語，法律除於 86 年 10 月 8 日，增訂第 339-1 至第 339-3 條外，尚不及因應不同詐術，所造成不同損害結果，另為法令規範，咸認應可朝 3 面向修訂：

- (一) 當前電信詐欺犯罪，影響範圍雖廣，不法獲利亦豐，惟刑度僅適用五年以下有期徒刑、拘役或科或併科一千元以下罰金，明顯不足以嚇阻詐欺行為的再犯；衡酌電信詐欺有「受害者眾」之特性，在法院論罪科刑時，若嚴格認定係屬「數行為」，而採「一罪一罰」，尚不至有量刑過低之問題；然法院就個案認定時，將詐騙集團所為之詐欺行為，擴大籠統認



定為一行為時，則相較所害，其量刑顯然過輕，是以可將以電信設備、網路媒體或其他相類似管道為媒介，向不特定人施以詐術之行為，提高量刑之上限，以嚇阻犯罪之發生，更能衡平侵害之法益及應付出之代價。

(二) 審判實務上，詐欺罪若要定罪科刑，必須要「有受害人」，因此，在詐欺罪偵查實務中，須製作受害人之證人筆錄，然礙於電信詐欺犯罪之特性，受害人、實施詐術之詐欺集團，及取贓車手間，「陷於錯誤」之因果關係難以建立，又受害人也常因面子問題，或其他隱私難解，而拒絕作證，使執法機關往往在「找尋受害人」的環節上，顯得力不從心，無法克竟其功。年來常有東南亞各國或大陸地區，遣送電信詐欺嫌犯返臺之司法互助案例，惟在未有受害人提出告訴，並舉證電話路由與詐術有關情形下，往往只能予不起訴處分，縱容詐欺集團再危害社會、民眾的情形，準此，或可朝將詐欺罪構成要件鬆綁，除現行規範之「結果犯」外，另增訂以電信設備、網路媒體或其他相類似管道，向不特定人施以詐術時，改採「行為犯」之立法結構，應能有效打擊電信詐欺犯罪之氾濫。

(三) 以「李○瑀電話詐欺不法案」為例，該集團 100 年 10 月份業績表顯示，當月受害人數逾二百餘人，受害金額高達一千五百餘萬元，後依李○瑀供稱，該集團僅屬中小型電信詐欺集團，較大型集團每月至少可詐得款項三千萬元以上，不法獲利相當驚人；準此，應可制訂詐欺案件查扣不法所得之相關法源依據，復因詐欺案件之不法所得認定困難，受害人難尋，可以衡酌詐欺犯罪所造成之損害，於詐欺罪章增訂對詐欺集團成員追償獲利之相關規定，以懲效尤。

### 三、強化兩岸及國際間之司法互助

為落實及強化司法互助之功能，避免流於形式，除淡化關於司法主權爭議外，持續循國際司法互助之內容，充實兩岸或與他國間司法互助之範疇，如：刑事案件移轉、刑事判決之承認與執行、洗錢防制及連結香港、澳門司法互助合作機制外，鑑於電信詐欺集團逐漸將犯罪基地移至第三國，再向兩岸人民實施詐欺犯罪行為的氾濫，兩岸司法互助之內容，有必要進一步研擬於第三國查獲電信詐欺集





團時之司法管轄作業模式，以有效嚇阻詐欺集團跨境流竄的機會。

故應持續建構與大陸地區及其他國家之聯繫窗口，並與該地執法單位建置更務實之互助模式，包括偵辦進度資訊交換及同步執行搜索、約談等，另方面，亦可透過跨部會合作，與警政署刑事警察局共享跨境合作之平臺，務將電信詐欺集團一網打盡。

## 四、加強二類電信業者之監理控管

94 年 11 月 15 日，交通部交郵字第 09400850511 號令修正「第二類電信事業管理規則」，公布增訂第 28 條之 2，要求語音單純轉售服務經營者或網路電話服務經營者於傳送話務時，除向受信端網路發送原始發信用戶號碼（其中包括非 E.164 用戶號碼網路電話服務經營者，向固網業者租用之用戶電信號碼），並應向接續端網路之業者要求，以確保話務傳遞過程中，保持正確之原始發信用戶號碼，避免篡改原發話號碼，規避通訊監察並影響查緝<sup>27</sup>，惟現今二類電信之申設及管理仍嫌不足。

關於二類電信事業之申設，應由「登記許可制」改採「特許制」，或者以設定營業實績方式，提高營運門檻，以質抑量，減少業者數，主管機關也才能落實有效管理之目標；再者，針對跨國來電轉接設定業務，在未能取得該國實質司法互助前，應暫予禁止，若禁止困難，亦應要求業者實質查核申辦轉接業務之人員基資，及被設定之他國門號使用者基資，並註記備查，以有效嚇阻詐欺集團濫用轉接功能從事不法。

## 五、聲請通訊監察程序之檢討

透過院檢聯席會議，或透過司法院及法務部之聯繫平臺，促請司法院統一各地方法院聲請通訊監察程序，蓋實施通訊監察雖係侵害人權之強制手段，惟為達打擊不法以維護社會秩序之目標，仍屬必要之害；然而部分法院頒訂之通訊監察相關聲請程序，包括認定「聲監續」字號之案件，仍為新通訊監察案件，需重新由當日值班法官審定；或認定新增之受監察號碼，為另一獨立監察案件，而需獨

27 陳宇桓，《兩岸共同打擊電信詐欺犯罪之研究—以兩岸共同打擊電信犯罪機制分析》，（臺北：國立政治大學國家安全與大陸研究碩士在職專班碩士論文），100 年，頁 90。



立於原通訊監察案件處理等；換言之，通訊監察案件，應與審判中之「同一案件」<sup>28</sup>作相同認定，只要待聲請之新線能被證明係本案犯罪行為之一環，即應認為與原聲請案係同一通訊監察案件，以免徒增執行單位文書作業。

## 六、行動蒐證之精鍊與充實

行動蒐證係本案之破案關鍵，然行動蒐證耗費之人力及資源相當可觀，如何強化並提升行蒐人力的技能？如何增進對通訊監察情資的掌握與研析？如何即時建構並增強行蒐所需科技器材的品質與內涵等，都對蒐證結果的證據引用，有密不可分的關係，值得重視。

## 伍、結論

當前對電信詐欺犯罪的偵查技巧，諸如通訊監察、行動蒐證等，均已受到難以查緝、偵查資源及跨國追緝之侷限等盲點箝制，然為使民眾能擺脫詐欺集團訛詐財物的不安與恐懼，彰顯社會互信與公義之目標，除須在政策宣導上，法令規範修訂上，電信業者監督管理上，與國際社會建構司法互助上，實施通訊監察程序及充實調查資源等方面作強化外，仍須透過案件偵辦，不斷的修正與精進，始能真正有效打擊電信詐欺不法，嚇阻是類案件不斷發生。

## 陸、參考書目

### 一、書目、期刊或論文：

- (一) 任海傳，2010。〈兩岸共同打擊犯罪及司法互助的檢視與省思〉，《續與變——2008～2010 兩岸關係學術研討會論文集》，臺北：法務部調查局。
- (二) 李宏倫，2009/10。〈跨國電信詐欺犯罪發展趨勢〉，《刑事雙月刊》，第32期。
- (三) 林鈺雄，2010。《刑事訴訟法》，臺北：元照出版有限公司。
- (四) 法務部調查局，2009。《2008 年毒品犯罪防制工作年報》，臺北：法務部

28 刑事訴訟法第7條規定，有左列情形之一者，為相牽連之案件：一、一人犯數罪者。二、數人共犯一罪或數罪者。三、數人同時在同一處所各別詐欺集團。四、犯與本罪有關係之藏匿人犯、湮滅證據、偽證、贓物各罪者。





調查局。

- (五) 陳麗雅，〈追緝外逃大陸地需經濟犯罪之研究〉，《100 年專題研究報告彙編》，臺北：法務部調查局經濟犯罪防制處。
- (六) 陳宇桓，2010。〈兩岸共同打擊電信詐欺犯罪之研究—以兩岸共同打擊電信犯罪機制分析〉，《國立政治大學國家安全與大陸研究碩士在職專班碩士論文》，臺北：國立政治大學。
- (七) 陳源欽，2011/7。〈兩岸共同打擊海上犯罪之必要性與可行性研究〉，《國立臺灣大學政治學系政府與公共事務碩士在職專班碩士論文》，臺北：臺灣大學。
- (八) 陳松春，2011/2。〈兩岸共同打擊跨境詐欺犯罪策略與成效〉，《刑事雙月刊》，臺北：內政部警政署，第 40 期。
- (九) 張卓維，〈從偵辦車手集團探討電話詐欺犯罪型態與防制作為〉，《99 年專題研究報告彙編》，臺北：法務部調查局經濟犯罪防制處。
- (十) 黃政達，〈電信詐欺犯罪行為研析與偵查防制對策〉，《100 年專題研究報告彙編》，臺北：法務部調查局經濟犯罪防制處。
- (十一) 楊儒樵，〈緝毒偵查思維之挑戰與芻議〉，《法務部調查局 101 年毒品犯罪防制工作專報》，臺北：法務部調查局。
- (十二) 楊凱勝、陳松春、莊明霓，2008/2。〈打擊詐欺犯罪之科技偵防策略〉，《刑事雙月刊》，第 21 期。
- (十三) 董志展，2008/2。〈電信詐欺路由分析〉，《刑事雙月刊》，第 21 期。
- (十四) 鄭安光，2009。《從國際社會到世界社會—全球治理理論與當代大規模毀滅性武器控制》，南京：南京大學出版社。

## 二、網站：

- (一) 《內政部警政署 165 反詐騙諮詢專線》，<http://www.165.gov.tw>。
- (二) 《內政部全球資訊網》，<http://www.moi.gov.tw>。
- (三) 《內政部警政署全球資訊網》，<http://www.npa.gov.tw>。
- (四) 《法務部全球資訊網》，<http://www.moj.gov.tw>。
- (五) 《孫子兵法》白話翻譯，<http://www.cos.url.tw>。

- (六) 《當前詐欺犯罪之偵防與策進作為》 <http://tw.myblog.yahoo.com/chuang4712/article?mid=811&prev=812&next=810&page=1>。
- (七) 《聯合知識庫》，<http://udndata.com>。
- (八) 《維基百科》，<http://zh.wikipedia.org>。
- (九) 《蘋果日報》，<http://tw.nextmedia.com>。





# 從股票權證相對交易、惡意違約交割案探討 其犯罪手法及防制對策

中部地區機動工作站

撰寫人：高子雯

## 壹、前言

證券市場的設立，主要是為提供投資人一個資訊透明化與價格形成公開化的場所，讓投資人得以藉由證券市場所揭露的資訊來判斷市場狀況，並藉由交易制度及撮合原則來參與市場。臺灣證券市場經過數十年的發展，無論是管理、交易抑或監督等制度，均已漸臻完善，其中集中市場<sup>1</sup>交易制度自民國（下同）91年7月1日做了大規模調整後，如改採集合競價、瞬間價格穩定措施<sup>2</sup>以及披露未成交委託的最高及最低檔買賣價量等新制，讓臺灣證券集中市場之交易制度得與國際接軌，同時也使得交易更趨公平、市場更具效率、價格更加合理、資訊也更透明。

然而有價證券衍生性商品日趨增多，再完善的交易制度亦無可能一應俱全，有心分子仍可能利用制度漏洞詐取不法得利，故完善的交易制度背後更須倚賴有效的管理制度及公正的監督機制，始能維繫市場交易秩序。本文即以近期新興之股票權證相對交易及惡意違約案乙例，探討相關之犯罪手法及對管理監督制度之衝擊。

---

1 本文所論述之交易制度均係以上市股票（權證）所屬之集中交易市場為主，興櫃、上櫃、未上市股票所屬之店頭市場及未上市股票市場則不在討論範圍。

2 即在開盤價格產生後至收市前10分鐘，每盤撮合前試計算成交價格，若超過最近一次成交價上、下3.5%時，延緩2至3分鐘再開始撮合競價；且另於收盤前5分鐘暫停撮合，但仍接受委託，並在收市時以集合競價收盤，累積數量使得價格恢復平穩。



## 貳、案情研析

### 一、股票權證定義及交易方式

權證（share warrant），是指標的證券發行人或其以外第三人發行，約定持有人在規定期間內或特定到期日，有權按約定價格向發行人購買或出售標的證券，或以現金結算方式收取結算差價的有價證券<sup>3</sup>。「權證」屬股票之衍生性商品，是一種以小博大的衍生性權利契約，主要分為「認購」及「認售」權證二種。目前國內有 26 家上市證券公司為可發行權證之發行商，發行權證並不會影響發行標的公司的股本，買進權證的持有人，就是買進未來以約定價格買進或賣出一定數量的標的股票證券之權利，相較於股票，股票權證具投資門檻低、操作靈活及成本低等特點。然而在到期或履約前，買賣股票權證之交易方式與買賣股票並無二致，投資人可自由委託證券商於集中交易市場買賣撮合股票權證，並同樣須在買賣交易成交二日後上午 10 時前向證券商履行交割券款的義務。

股票權證於集中市場上之撮合原則於開盤前採集合競價之「價格優先」、「滿足最大成交量成交，高於決定價格之買進申報與低於決定價格之賣出申報須全部滿足」及「決定價格之買進申報與賣出申報至少一方須全部滿足」，在盤中則採逐筆交易之「成交价格決定：當筆輸入之買進申報價格高於或等於先前輸入之最低賣出申報價格時，依賣出申報價格由低至高依序成交，直至完全滿足或當筆輸入之買進申報價格低於未成交之賣出申報價格為止」之撮合原則，合先敘明。

### 二、案情介紹

#### （一）98 至 100 年間相對交易、惡意違約交割案

98 年 8 月至 100 年 8 月間，林○怡夥同李○強及邱○躍等人基於意圖為自己或他人不法所有之犯意，反覆以人頭證券帳戶與自己持用或關係證券帳戶相對交

3 Baidu 百科取自 <http://baike.baidu.com/view/11115.html>。





易，套取股票權證買賣價差利益，交易成交後即惡意放任人頭帳戶違約交割，致證券公司或人頭帳戶所有人蒙受損害，其中相關之相對交易及違約交割案依時間共分為六大案，如表 1 所示：

表 1 林○怡等主導之相對交易及違約交割一欄表

案號	林○怡操縱之 違約交割人頭	相對交易 標的	相對交易日	相對交易模式	林○怡關係 帳戶 (獲利帳戶)	買賣價差利益 或減少損失之 金額(元)
1	黃○發	統一 IQ (07359P)	98/8/19	利用黃○發帳戶以異常高價買進吳○緯、陳○好帳戶中前開權證後，黃○發帳戶交易不予交割	吳○緯	207,850
					陳○好	120,920
		寶來 B9 (07309P)	98/8/20		吳○緯	13,400
		凱基 H8 (07532P)	98/8/20		吳○緯	96,450
						小計
2	楊○傑 黃○澤 曾○翔	群益 GD (05530P)	98/12/10	利用楊○傑等三人頭帳戶以異常低價售出群益 GD 予右列獲利帳戶後惡意不予交割	陳○婷	428,450
					張○娟	226,800
					張○雲	53,000
						小計
3	洪○宸 廖○成	統一 EM (04297P)	100/6/24	利用洪○宸及廖○成等二人頭帳戶以異常低價售出前開權證予右列獲利帳戶後，洪○宸及廖○成等二人頭帳戶交易惡意不予交割	蘇○凱	418,080
					陳○好	215,200
					李○雯	52,400
					邱○棋	26,000
	洪○宸	群益 DR (04309P)	100/6/24		蔡○穎	23,850
					林○達	32,600
					沈○嘉	178,770
					李○雯	96,650
	廖○成	統一 D9 (037668)	100/6/24		蔡○穎	14,040
					邱○棋	17,000

4	黃○凱	元大 C6 (037357)	100/7/13	黃○凱帳戶以異常高價買進右列獲利帳戶中前開權證後，黃○凱交易惡意不予交割	張○勝	9,520
		大華 NK (040522)	100/7/13		蘇○凱	8,580
					黃○琪	2,200
		林○謙	8,800			
			李○雯		4,600	
		林○謙			27,000	
	黃○凱 楊○郎	寶來 HQ (038970)	100/7/13	黃○凱、楊○郎帳戶以異常高價買進右列獲利帳戶中前開權證後惡意不予交割	黃○琪	4,050
		群益 GI (040932)	100/7/13		陳○婷	3,400
			100/7/14		張○勝	21,500
	黃○凱 吳○博	寶來 FS (038432)	100/7/14	黃○凱、吳○博帳戶以異常高價買進右列獲利帳戶中前開權證後，黃○凱、吳○博相關交易惡意不予交割	張○發	12,800
					陳○婷	32,130
					李○憲	24,000
					邱○躍	4,370
					范家瑞	2,040
					陳昭紋	13,440
					小計	178,430 元
5	郭○永 毛○運	統一 BC (04186P)	100/7/28 100/7/29	左列人頭帳戶以異常高價買進右列獲利帳戶中之權證後不予交割	邱○躍	18,350
					陳○婷	45,500
					陳○好	21,600
					張○勝	106,000
	郭○永	統一 JV (04517P)	100/7/28		邱○躍	530
					林○謙	15,800
					張○雲	33,750
	毛○運	統一 H7 (04114P)	100/7/29		邱○躍	14,000
					沈○嘉	117,350
	毛○運	統一 EZ (04298P)	100/7/29		邱○躍	20,900
					張○娟	104,500
					蘇○凱	73,000
					小計	571,280 元





6	陳○志 李○恩 余○松	凱基 X6 (040369)	100/8/11 100/8/12	左列人頭帳戶以異常 高價買進右列獲利帳 戶中之權證後不予交 割	邱○躍	16,450
					陳○婷	274,310
					陳○好	56,900
					林○謙	10,900
					沈○嘉	27,260
					李○憲	178,140
					小計	563,960 元
					總計	3,625,130

資料來源：本案偵查所得

## (二)101 年間相對交易、惡意違約交割案

101 年 2 至 6 月間，投資人邱○躍自林○怡處學得以人頭帳戶與自己持用帳戶相對交易、違約交割套利方法後，另夥同白○偉等人，意圖為自己或他人不法所有之犯意聯絡，反覆以人頭證券帳戶與自己持用或關係證券帳戶相對交易，套取股票權證買賣價差利益，交易成交後即惡意放任人頭帳戶違約交割，致證券公司或人頭帳戶所有人蒙受損害。其中相關之相對交易及違約交割案共十一案，如表 2 所示：

表 2 邱○躍主導之相對交易及違約交割一欄表

案號	邱○躍、白○偉操縱之違約交割人頭	相對交易標的	相對交易日	邱○躍、白○偉持用或關係帳戶(獲利人頭帳戶)	買賣價差利益(元)
1	李○鈞	DF 寶來 (045684)	101/2/8	王○瑞	41,100
				江○璟	53,740
2	陳○琳 陳○貴	元大 EA (05089P)	101/2/13	王○瑞	199,500
3	周○龍	2J 群益 (043643)	101/2/14	王○瑞	未撮合成功
4	葉○樹	元富 MX (045967)	101/2/24	蔡○源	25,900
				蔡○義	20,500
5	黃○彰	3A 群益 (043967)	101/3/3	蔡○源	89,560
				蔡○義	89,000
				江○璟	176,700
6	陳○發	統一 9W (05378P)	101/3/16	江○璟	74,200
7	葉○坤	日盛 BF (05294P)	101/3/19	江○璟	138,000
8	蔡○政	日盛 BF (05294P)	101/3/21	江○璟	77,280
				蔡○義	69,500
9	楊○潔	日盛 BF (05294P)	101/3/28	蔡○源	52,820
				蔡○義	69,500
10	黃○瑜	MD 寶來 (047961)	101/5/28	吳○凱	236,920
11	羅○婷	群益 44 (049624)	101/6/7	劉○文	400,500
備註：交易模式均係利用違約交割人頭帳戶以異常高價買進獲利帳戶中表列股權證後即惡意違約交割。				共計	1,814,720 元

資料來源：本案偵查所得





### 三、犯罪類型及手法

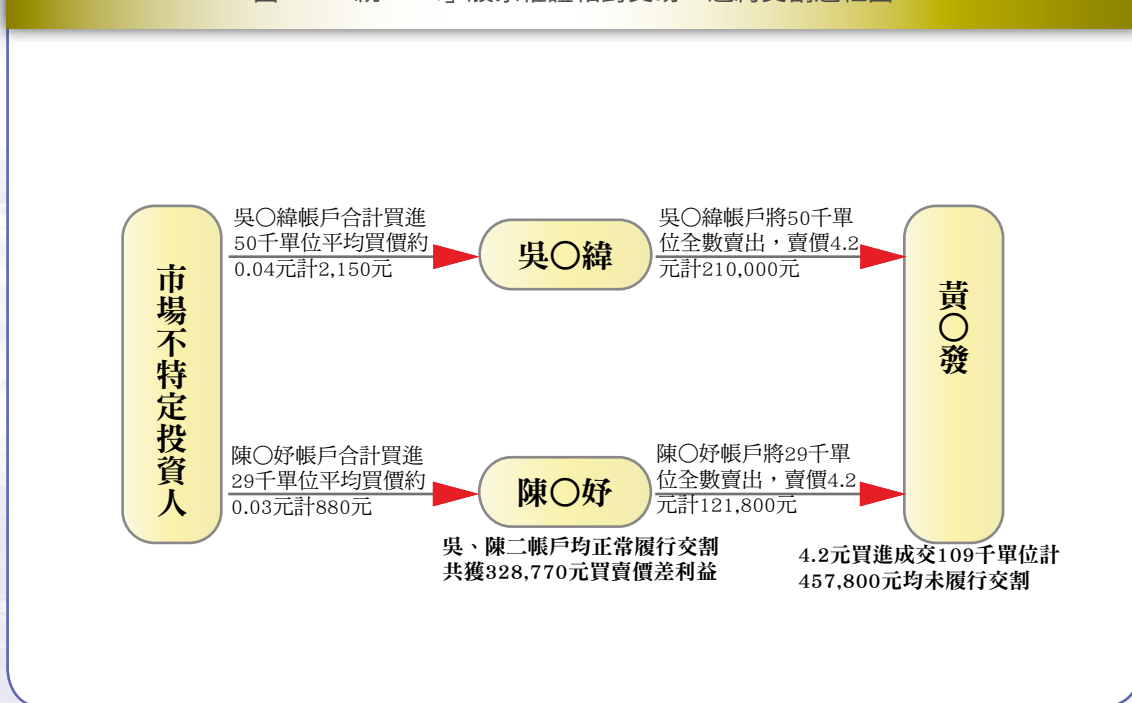
#### (一) 相對交易套利方式

前揭各相對交易及違約交割案中，受操縱之人頭帳戶區分為兩方，一方作為將來惡意不予履行交割之人頭帳戶（下稱違約交割人頭帳戶），一方作為自己收益之帳戶（下稱獲利帳戶）。林○怡、李○強、邱○躍及白○偉等人利用股票權證交易量少的特性，以集中市場集合競價之「滿足最大成交量成交，高於決定價格之買進申報與低於決定價格之賣出申報須全部滿足」及「決定價格之買進申報與賣出申報至少一方須全部滿足」等撮合原則，操縱前述兩方證券帳戶進行相對交易，套利方式不外乎二種，簡述如下：

##### 1. 違約交割人頭帳戶高價買進獲利帳戶中之股票權證後惡意不履行交割

以林○怡操作「統一 IQ」股票權證相對交易案為例，林○怡事先購置黃○發電子證券帳戶作為將來違約交割人頭帳戶，以吳○緯電子證券帳戶作為獲利帳戶，於觀察「統一 IQ」總交易量一段時日後，認定「統一 IQ」每日交易量甚少可作為相對交易標的，林○怡遂以吳○緯帳戶於 98 年 8 月 11、14 日合計買進 50 千單位「統一 IQ」（每單位平均買價約 0.04 元），並告知陳○好於 8 月 11、12、17 日合計買進 29 千單位「統一 IQ」（每單位平均買價約 0.03 元），上開買進數量由林○怡及陳○好於 8 月 19 日盤前全數掛單賣出，林○怡同時以黃○發帳戶於同日盤前及甫開盤時以漲停價 4.20 元掛單買進統一 IQ 權證共計 119 千單位（成交 109 千單位），因「統一 IQ」交易量甚少，黃○發掛買單位又遠多於吳○緯、陳○好掛賣單位，致吳○緯、陳○好帳戶買進數量得於 8 月 19 日甫開盤時以每單位 4.20 元之價格全數售出由黃○發帳戶承接，吳○緯、陳○好帳戶合計獲取差價利益共新臺幣（下同）32 萬 8,770 元（未扣除買賣手續費及證券交易稅），如圖一所示：

圖 1 「統一 IQ」股票權證相對交易、違約交割過程圖



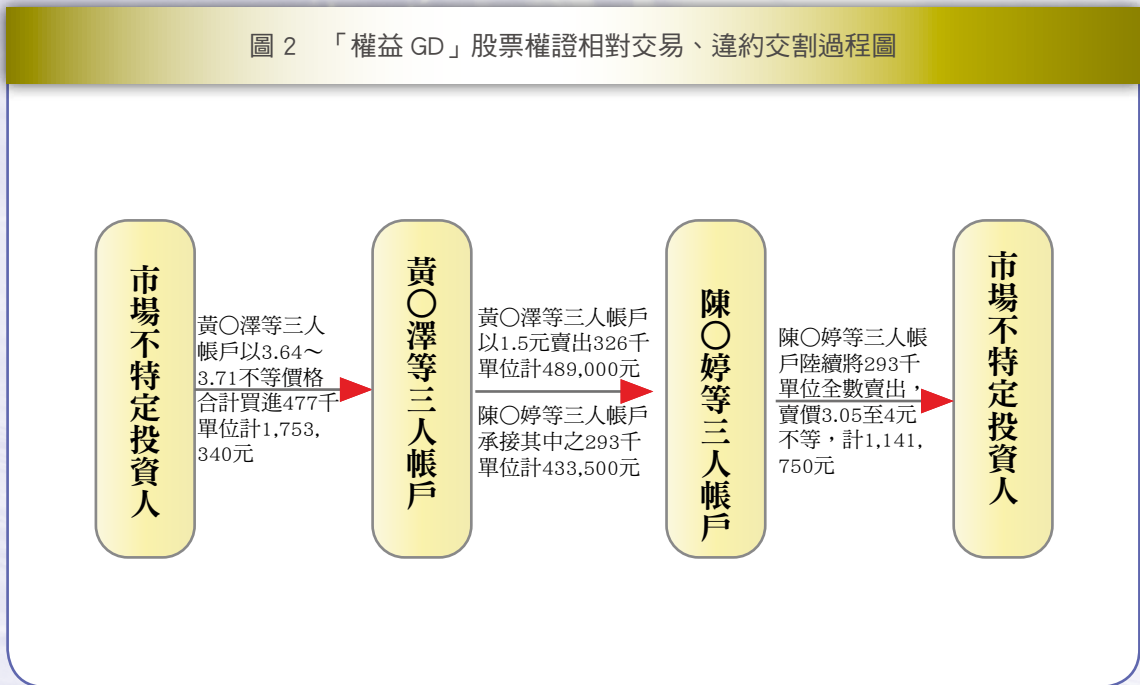
## 2. 違約交割人頭帳戶市價買進股票權證，旋以異常低價出售該股票權證予獲利帳戶後惡意不履行交割

另以 98 年 12 月間「群益 GD」股票權證相對交易案為例，該例中林○怡事先購置楊○傑、黃○澤及曾○翔等電子證券帳戶作為將來違約交割人頭帳戶，並選定每日交易量甚少之「群益 GD」作為相對交易標的，後於 98 年 12 月 9 日盤中上網登入前開人頭證券帳戶，以當時揭示價格（每單位 3.64 至 3.71 元）下單買進 477 千單位「群益 GD」，並即預約隔日售出該股票權證（每單位 1.5 元），同時將買進時點、數量及標的通知陳○婷、張○娟及張○雲等人，陳○婷、張○娟及張○雲等人於同日低價收購「群益 GD」後，日後再以市場行情價格賣出即可獲取高於市場行情之買賣價差利益，共計 70 萬 8,250 元（林○怡分紅 50%），其後林○怡再惡意放任上述楊○傑、黃○澤及曾○翔等虧損之證券帳戶違約交割，如圖二所示：





圖 2 「權益 GD」股票權證相對交易、違約交割過程圖



## (二) 人頭帳戶取得手法

林○怡、李○強、邱○躍及白○偉等行為人得以反覆遂行相對交易、違約交割之最大立基點，即在於其等擁有足夠之人頭證券帳戶（計先後共取得三十餘份人頭證券帳戶），由林○怡或白○偉利用該等帳戶上網下載金鑰、確認網路下單功能及額度，並更改登入密碼以備日後操縱相對交易使用。人頭帳戶取得方法如下：

### 1. 透過不特定通訊業者之仲介

98 年間，林○怡於網路搜得各地通訊業者聯繫電話後，即自稱「陳先生」聯繫不特定通訊業者，以需要電子證券帳戶用於網路看盤、股票抽籤為由，令通訊業者遊說申辦手機門號之客戶另外開立電子證券帳戶，若取得客戶電子帳戶之網路憑證及密碼交給「陳先生」，通訊業者每證券帳戶可得 6,000 至 7,000 元之報酬，電子證券帳戶申辦人之車馬費則由通訊業者自定。林○怡於 98 年 8 月間即係以此方法成功購得黃○發之人頭證券帳戶，98 年 12 月間再次透過通訊業者饒○淇

購得黃○澤及楊○傑等人頭證券帳戶。由於提供帳戶之人頭，因未交付存摺及印章，又無買賣有價證券之經驗，易誤以為證券帳戶仍為自己持用而不知已被盜用。

## 2. 以各種名目誘騙需錢孔急之人開立證券帳戶

林○怡、邱○躍及白○偉等人利用急需用錢之人常以上網搜尋各種能夠快速、無須付出勞力即可掙得現金應急之習慣及心態，於報紙（尤其針對求職報紙）及網路刊登「股票抽籤」、「融資借貸」、「資金調度」、「小額信貸」、「辦門號換現金」及「辦家電換現金」等廣告，待需錢孔急之人主動聯繫並相約見面後，即以開立每個電子證券帳戶 1,000 至 5,000 元不等之報酬，利誘其前往指定之證券公司開立證券帳戶及設定網路交易功能，並以網路看盤、股票抽籤中獎可獲 10% 分紅等理由，取得證券帳戶所有人之網路憑證及密碼。98 年間林○怡即利用此法購得曾○翔電子證券帳戶，100 至 101 年間則改由邱○躍利用此方法購得楊○郎、吳○博、黃○凱、李○鈞、陳○琳、陳○貴、陳○發、羅○婷、蔡○義、蔡○源、吳○凱及劉○文等人之電子證券帳戶。

## （三）規避查緝之技巧

本案嫌疑人林○怡等為躲避證券公司及司法單位追查而採取下列方式下單買賣權證：

### 1. 使用公眾網路、不知情第三者之私家網路或 3G 人頭手機門號上網下單

98 至 100 年以林○怡為首之相對交易及違約交割案，概由林○怡操盤，林○怡雖皆以網路登入人頭證券帳戶下單，惟均技巧性地選擇公眾可用之網路（如網咖、麥當勞或捷運站之無線網路），以避免司法單位透過清查 IP 位址鎖定其基資身分。更有甚者，林○怡尚曾多次截取不知情之私人家用無線網路溢波，以該戶私人 IP 上網登入人頭帳戶下單並未履行交割，造成第三人等被列為嫌疑人而無辜涉訟。

101 年以邱○躍及白○偉等人為首之相對交易及違約交割案，則由白○偉負責操盤，與前案不同之處，白○偉均係利用行動上網方式下單，以筆電配合人頭 3G 手機門號卡操作上網，雖然司法單位得經由清查 IP 得知違約交割人頭及獲利人頭帳戶（即買賣雙方）係使用同一手機門號於相同時間上網下單，顯有異常，





惟因係人頭手機門號，無法從人頭申登基資查得實際下單操盤之人。

## 2. 分工實施犯行、協力構成犯罪

衡諸各相對交易及違約交割案，100 年間林○怡所操控之惡意違約交割案，其犯罪網絡由不同之購買帳戶者、下單操作違約交割人頭帳戶者及獲利帳戶所有人所構成，模式最為特殊且難以追查。即林○怡於 100 年 6 月間透過網路廣告募得邱○躍加入，遂將購買人頭帳戶之工作全權交由邱○躍負責，並刻意對邱○躍隱瞞真實身分，僅自稱「王主任」且使用單一人頭手機門號與邱○躍通聯，在邱○躍不清楚林○怡真實身分情形下，縱使邱○躍遭人頭帳戶所有人舉發而被調查，亦無法供出林○怡真實身分，此為林○怡設定追查斷點之一。

邱○躍獲得人頭帳戶網路憑證及密碼後，以電話或簡訊告知林○怡，由林○怡登入該人頭帳戶下載網路金鑰、確認下單額度、更改登入密碼等，並負責日後下單工作。因此，日後若遭追查，邱○躍亦可諉稱其活動範圍僅限於高雄，違約交割人頭之下單 IP 位址卻均位於臺北（林○怡居住地）而卸責，成為林○怡設定追查斷點之二。

此外，100 年間相對交易及違約交割案之獲利帳戶均非人頭帳戶，而係林○怡選定相對交易標的後，再透過女友陳○婷及友人蘇○凱告知相對交易買賣之標的、時間、數量及價錢等訊息。故表面上獲利帳戶之交易紀錄，均係由信用良好之帳戶所有人本人親自下單，調閱銀行交割帳戶 ATM 監視畫面，股款亦均係由帳戶所有人本人領用，由於無法查知林○怡與獲利帳戶所有人有何關連情形下，獲利帳戶所有人均貌似正常之交易相對人，成為林○怡設定追查斷點之三。

## 3. 區分不同對象使用不同人頭手機門號，並定期更換人頭手機門號

通訊業者為招攬業務、賺取通話費及月租費等費用，時常大量申辦行動電話門號後，再私自販售予他人使用，使得人頭電話氾濫，加以電信業者推出儲值卡消費方式，無形中使犯罪者偏好使用人頭電話來隱蔽身分。本案林○怡被查獲之七支手機門號中，僅一支係由林○怡阿姨申辦之儲值式手機門號，其餘均是其於網路或夜市購得之人頭手機電話，加以林○怡甚少與親人聯繫、勤於更換手機門號、並慣於區分不同通聯對象而使用不同手機門號情形下，難以從手機門號基資或通聯紀錄追查其年籍。而 101 年以邱○躍及白○偉等人為首之相對交易及違約



交割案，更是大量使用人頭手機門號，且邱○躍亦會利誘人頭一同出售人頭證券帳戶及人頭手機門號予邱○躍等人，甚且冒用人頭帳戶基資申辦手機門號，如此無限循環，人頭手機門號源源不斷，手機門號使用不足一月隨即更換已是常事，增加追緝之難度。

## 參、偵辦經過及查證作為

### 一、執行通訊監察及分析通聯紀錄

本案在偵查初期發現林○怡有透過通訊業者收購證券帳戶情形時，即刻約詢通訊業者饒○淇得知，100 年 4、5 月間林○怡以「陳先生」名義持用人頭手機門號聯繫各地通訊業者請其提供人頭證券帳戶，顯為進行相對交易之期前準備作業，遂針對該人頭手機門號實施通訊監察。惟林○怡為遭通緝十餘年之通緝犯，警戒心甚強，對外均使用化名，該人頭手機門號亦僅用於聯繫邱○躍收購人頭證券帳戶，返回住處前均會關機，使用 3 個月後隨即停用，加以其當時無個人交通工具及固定行業，故難以配合行動蒐證查得其詳實年籍。

後查知林○怡於 98 年間曾使用另一 0981-478XXX 人頭手機門號收購人頭證券帳戶，遂針對前開兩支人頭手機門號進行通聯紀錄等資料分析，利用該兩支門號反查林○怡所有曾經持用之手機門號，再比對各該手機門號申登資料及通聯紀錄，篩出林○怡現正使用之門號，再次聲請通訊監察，始得配合行動蒐證鎖定其住居所。

### 二、清查各筆交易相對成交人資金來源及流向

本案向臺灣證券交易所（下稱證交所）調閱各異常違約交割案之相關交易明細及所有交易相對成交人名單（獲利帳戶所有人），惟 100 年間股票權證違約交割案之交易相對成交人使用證券及交割帳戶情形，均係由信用正常之投資人本人持用，無直接事證顯示帳戶有異常情形，遂再深入針對各相對交易人所有金融銀行帳戶清查異常資金來源及流向，輔以調取 ATM 監視畫面，始勾稽出林○怡及女友陳○婷之間有共用其他金融帳戶情形，陳○婷與蘇○凱間及蘇○凱與張○娟





間有資金往來情形，證實其等有特殊交往關係。

### 三、與證交所建立聯繫機制並出具專業分析意見

經向證交所調閱各異常違約交割案之相關交易明細及所有交易相對人名單（獲利帳戶所有人）後，為求慎重，函請證交所針對 98 至 100 年間已發生之各股票權證違約交割案出具專業之分析意見，且若遇券商通報投資人違約交割（股票權證部分），即刻轉知相關資訊以求立即蒐集掌握相關事證。證交所依據 98 至 101 年股票權證違約交割案獲利交易人之投資習慣、歷史交易紀錄、特定交易下單模式及投資人背景分析資料，分析出異常相對成交投資人間的集團性及關連性，始得確認相對交易人（獲利帳戶所有人）確實涉案之事證及涉案程度。

## 肆、防制作為及建議

### 一、貫徹有效的管理制度

政府於 57 年制定並頒布之「證券交易法」規範全部證券業務，再輔以主管機關制定的規則與解釋，形成完備的證券法規體系，藉此維繫健全自由之市場機能，形成公平之交易價格。故為避免人為操縱，創造虛偽交易及價格假象，權責機關金融監督管理委員會證券期貨局必須恪盡管理監督職責，司法機關亦須加強股市犯罪情資之蒐集及追緝，始能有效達成維護市場秩序之目標。

### 二、善盡嚴實之監督制度

臺灣有價證券集中交易市場主要係由證交所之市場監視部負責執行相關監督機制，如透過電腦終端機器針對市場交易資料、市場消息、投資人檢舉信件等執行觀察、調查及追蹤等工作。89 年證交所公布「實施股市監視制度辦法」，賦予監視業務督導判定異常情況的權力，使得股市監視制度能針對股市異常情況即時進行處置，監視制度主要包括警示作業、處置作業與查核作業三部分：

- （一）警示作業：針對各交易指標於盤中進行分析，如達到相當異常標準即立即公布警訊並通知受託買賣的證券商促其加強管理，提醒交易關係人及投資大眾注意。



(二) 處置作業：當警示作業發現異常交易情形而可能嚴重影響市場交易時，經陳報主管機關核准後可針對證券、證券商及特定人為適當處置，如停止融資融券等信用交易，要求買賣雙方以全額價金和證券進行交易，嚴重時逕直接停止其交易。

(三) 查核作業：在警示作業及處置作業之後，對證券集中市場的異常交易予以調查追蹤，並可向證券商、買賣關係人查詢或調閱相關資料分析、建檔備考，而對於涉及違反法令者則舉報主管機關處理。

證交所於本案例中確實公布投資人違約交割資訊，並調閱相關投資人之交易明細進行分析，惟本案礙於各筆交易均涉不知情之第三相對投資人，且無直接事證可即時證明特定相對交易人確實參與操縱交易情事，故未停止投資人交易或凍結投資人之銀行交割帳戶。

### 三、證券商及營業員為第一線把關角色

鑒於現行交易制度係於交易成交後二日始履行交割券款，交易及付款之時間差成為本案犯罪得以遂行的原因之一，故證券商於投資人開立證券帳戶時，是否確實審核投資人信用紀錄及檢視投資人投資經驗等，即成為判斷該投資人是否能本於善意合法進行投資之關鍵。本案各證券商於人頭開立證券帳戶時，雖已核實帳戶為本人開立，惟多數人頭財產資力顯不足，又無相關投資經驗，貿然核予或給予過高之網路下單額度，實為不妥。反之，若券商於投資人開立證券帳戶時，嚴格把關並漸進提高投資額度，雖無法保證因此得杜絕相關犯行，惟能提高行為人犯罪成本，增加犯罪遂行之難度，不失為另一預防犯罪之法。

### 四、加強教育社會大眾電子交易之基本觀念

教育社會大眾正確使用電子交易，以守護個人財產安全及維繫交易秩序。本案多數人頭證券帳戶所有人係在誤以為未交付實體證券帳戶存摺及印章，即可以保證帳戶不被他人盜用之情形下，而透露他人知悉電子帳戶憑證及密碼，因此加強宣導社會大眾使用電子交易進行投資之正確方式，看似枝微末節，卻是最能杜絕人頭帳戶氾濫、遏止股市犯罪之重要方法。





## 伍、結語

股票權證交易因具投資門檻低、操作靈活及成本低等特點，逐漸引起廣泛投資大眾注意，惟股票權證亦因交易金額偏低，相關不法操縱股市之犯罪較不易受到重視，甚且可能被忽視，有心人因此得以利用股票權證交易量較少之特性，以人頭帳戶對沖交易獲得異於市場行情之不法利益。惟從本案各相關股票權證之交易數據觀之，本案行為人鎖定之股票權證標的，其操縱之交易量均逾該股票權證當日總交易量半數以上，並直接影響當日該股票權證之開盤價格，實已嚴重影響集中市場之交易秩序，而當市場機制不再被期待能形成公平之交易價格時，投資人之信心亦會隨之瓦解，嚴重性不容忽視。因此，不僅主管機關有責任制定相關法規或辦法因應此類犯罪外，監督及管理機關亦須持續貫徹警示、處置及查核機制，並時時提醒社會大眾注意投資安全及相關投資警訊，司法調查機關亦必須時時精進偵查技巧及財經知識，以適時扮演股市犯罪最後一道防線的角色。

## 陸、參考資料

- 一、陳筑音著「最佳五檔資訊內涵」，國立政治大學財務管理研究所碩士論文，2007 年。
- 二、朱磊著「臺灣股票市場概況之三：基本制度」，取自 [http://long-tw-stock.tw/2010/09/blog-post\\_7107.html](http://long-tw-stock.tw/2010/09/blog-post_7107.html)。
- 三、李開遠著「證券管理法規新論」，2007 年。
- 四、證交所出具之 98 至 101 年各投資人交易權證違約交割案一疑似惡意違約使相對成交投資人套取差價之異常交易行為分析資料。







# 6 重要紀事

Part Six: Chronicle



## 101 年重要紀事

日 期	事 略
101.1.5	臺北市調查處偵辦家○公司負責人林○○於國內生產葡萄糖胺液等保健食品，卻誣稱係自美國進口，復偽造國內知名檢驗機構之檢驗報告，提供予下游商家，查扣約三萬二千包（罐），涉嫌詐欺等案。
101.1.17	臺南市調查處偵辦李○○等人從事臺灣與印尼兩地之地下通匯，查扣印尼盾二億六千餘萬元，涉嫌違反銀行法案。
101.1.19	高雄市調查處偵辦商○公司未依法申請許可，擅自製造及銷售「活力生命」、「膠原糖胺」等健康食品，查扣相關產品 89 萬 1,750 顆，涉嫌違反健康食品管理法案。
101.2.6	北部地區機動工作站偵辦欣○公司短報出口營業收入一億餘元，涉嫌違反稅捐稽徵法案。
101.2.6	臺北市調查處偵辦尚○未上市股票資訊網負責人林○○等人販售未上市股票，涉嫌違反證券交易法等案。
101.2.13	宜蘭縣調查站偵辦天○農業資材行負責人陳○○銷售禁用農藥「三苯醋錫」，查扣 161 包，涉嫌違反農藥管理法案。
101.2.14	美國移民海關執法局駐香港辦事處助理處長崔友華 (Wally Tsui) 來局參訪，雙方就協緝我冊列外逃通緝犯曾○○案交換意見。
101.2.15	彰化縣調查站偵辦田○甲公司負責人巫○○等人製造並販售含有「Tadalafil」西藥成份之「韭而勇」中藥保健食品，查扣相關產品 5,618 顆，涉嫌違反藥事法案。
101.2.17	宜蘭縣調查站偵辦立○農業資材行負責人沈○○銷售禁用農藥「三苯醋錫」，查扣相關產品三千七百餘包，涉嫌違反農藥管理法案。
101.2.21	臺中市調查處偵辦天○公司負責人王○○製造及販售標示不實之「滋寶 -u」膠囊食品，查扣相關產品 5 萬 2,000 顆，涉嫌詐欺等案。





日 期	事 略
101.2.22	臺北市調查處偵辦陳○○等人利用人頭帳戶，以大量連續高買低賣及相對成交等方式，操縱上櫃旭○公司股票價格，涉嫌違反證券交易法案。
101.2.22	高雄市調查處與高雄市政府警察局配合，查獲高雄市民林○○持有 JP915 改造手槍及 9mm 子彈 26 發，涉嫌違反槍砲彈藥刀械管制條例。
101.2.24	宜蘭縣調查站偵辦農○農藥行負責人莊○○銷售禁用農藥「三苯醋錫」，查扣相關產品 132 包，涉嫌違反農藥管理法案。
101.3.2	臺南市調查處偵辦林○○於網路架設 NOW IN 網路廣播網站，供不特定民眾免費點閱收聽享有著作權之音樂創作，涉嫌違反著作權法案。
101.3.7	臺北市調查處偵辦德○邦克公司負責人大○滿以投資按摩椅或自動販賣機名義，透過多層次傳銷方式招攬民眾投資，吸收會員逾四千人，非法吸金二十五億餘元，涉嫌違反銀行法案。
101.3.8	新竹縣調查站偵辦立○公司負責人黃○○等人販售未上市股票，涉嫌違反證券交易法案。
101.3.16	沙國納依夫安全大學研發中心副主任哈山博士 (Dr. Hasan Al-Shehri) 來局參訪，雙方就未來合作計畫、國際犯罪趨勢等議題交換意見。
101.3.20	臺北市調查處偵辦圓○公司董事長郭○○低價賤售圓○持有之○展公司股票予內部人，涉嫌違反證券交易法案。
101.3.22	配合行政院「加強取締偽劣假藥及非法廣播電臺」專案，辦理本專案第三波全國性同步偵辦偽劣假藥，本局同步搜索 65 處涉嫌違法銷售非法藥物、健康食品之廠商、藥房及情趣商店，查扣各類偽禁藥品五十七萬餘顆。
101.3.23	金融監督管理委員會證券期貨局舉辦「歐盟證券管理法規介紹」專題演講，本局同仁 11 人與會。

日 期	事 略
101.3.26   101.3.30	臺灣證券交易所股份有限公司舉辦「101 年上半年監視查核實務專業訓練課程」，本局同仁 26 人與會。
101.3.29	嘉義市調查站偵辦廣○公司負責人陳○○製造銷售含有「Tadalafil」壯陽成份之「精爾頌膠囊」偽藥，查扣六萬餘顆，涉嫌違反藥事法案。
101.4.2	新北市調查處偵辦協○化工購買工業用硫酸銅充作飼料添加物販售，涉嫌違反飼料管理法案。
101.4.3	臺北市調查處偵辦三○網公司負責人黃○○非法吸金三億餘元，涉嫌違反銀行法案。
101.4.5	北部地區機動工作站偵辦永○金公司承銷康○傳公司臺灣存託憑證（TDR），以非常規交易方式違法退佣予頂○集團魏○○等人，涉嫌違反證券交易法案。
101.4.9	臺北市調查處偵辦上市漢○公司負責人王○○等人以偽作分包工程名義掏空公司四億餘元及炒作該公司股價，涉嫌違反證券交易法案。
101.4.10	泰國貿易經濟辦事處代表 Kriangsak Kittichaisaree 來局參訪，並與經濟犯罪防制處、毒品防制處舉行工作會談。
101.4.10	高雄市調查處偵辦何○○、馮○○等 12 人共組詐騙集團，冒充檢察官、書記官，佯稱民眾身分遭冒用於犯罪，須監管民眾存款或財物等方式詐騙二千七百餘萬元，涉嫌詐欺等案。
101.4.11	苗栗縣調查站偵辦股市炒手王○○操縱上市恩○公司股價，涉嫌違反證券交易法案。
101.4.12	巴林檢察總長 Ali Al-Buainain 來局參訪，雙方就未來國際合作議題交換意見。
101.4.13	自大陸廣州市追緝外逃通緝犯蔡○○返國歸案。





日 期	事 略
101.4.13	臺南市調查處偵辦上櫃迎○公司負責人唐○○操縱公司股價，涉嫌違反證券交易法案。
101.4.18	北部地區機動工作站偵辦上市士○公司董事長陳○○等人虛設聯○等 8 家紙上公司，以低買高賣之方式，轉售廢紙予士○公司，牟利四億五千餘萬元，涉嫌違反證券交易法案。
101.4.19	臺中市調查處偵辦雙○網公司負責人張○○以向公平交易委員會報備經營多層次傳銷事業為幌，實際招攬投資人繳納鉅額會費並吸收下線，吸收會員逾千人，非法吸金金額逾十三億元，涉嫌違反銀行法案。
101.4.24	越南司法部國際合作司司長阮慶玉來局參訪，雙方就未來國際合作議題交換意見。
101.4.26	經濟犯罪防制處規劃辦理非法地下通匯案件同步偵辦作為，搜索近六十處所並約談嫌疑人近百人，查扣現金二百餘萬元。
101.4.25	美國移民海關執法局駐香港分處處長金泰東 (Tatum King) 來局參訪，雙方就我外逃經濟罪犯王○○、安○○案協緝事宜交換意見。
101.4.30   101.5.1	法務部舉辦「101 年海峽兩岸及國際司法互助實務研習會」，本局同仁 6 人與會。
101.5.3	臺北市調查處偵辦上市英○達公司前董事長葉○○、王○○夫婦以人頭承購臺北市政府辦理士林官邸附近區段徵收之土地並獲配售市民住宅，不法獲利四億二千餘萬元，涉嫌詐欺案。
101.5.7   101.5.12	大陸湖南省公安廳督察長譚和平等 8 人應本局邀請來臺參訪及研商共同偵辦及追緝遣返重大經濟罪犯等事宜。
101.5.9   101.5.16	張局長濟平率員前往泰國、緬甸參訪，拜會泰國司法部特別調查署、緬甸中央毒品管制委員會等機關，推動與該兩國對等執法機構共同合作，期能有效打擊跨國犯罪。

日 期	事 略
101.5.10	本局動員外勤處站會同公平交易委員會及地方檢察、消保等機關執行第一波全國同步查察囤積、哄抬物價案件作為，計執行 34 案、37 個處所。
101.5.14   101.5.17	經濟犯罪防制處秦處長台生率相關業務單位同仁共 7 人前往大陸福建省公安廳、福建人民檢察院及廈門市公安局等單位參訪，磋商共同打擊跨境毒品及經濟犯罪。
101.5.17	臺南市調查處偵辦英○利公司負責人李○○等人以保證月息 33% 不等之條件，向不特定民眾募集資金並發行債權憑證，非法吸金六億四千餘萬元，涉嫌違反銀行法案。
101.5.23	召開第 122 次「經濟犯罪防制執行會報」。
101.5.23	臺北市調查處偵辦摩○利公司負責人鍾○○等人以大量連續高價買進、低價賣出及相對成交等方式，操縱新加坡聯○公司發行之臺灣存託憑證（TDR）交易價格，涉嫌違反證券交易法案。
101.5.23	雲林縣調查站偵辦王○○及張○○二人在「無名小站」網站架設部落格，上傳 135 首歌曲供不特定人點選播放，涉嫌違反著作權法案。
101.5.24	高雄市調查處偵辦芃○公司自創「芃○名品」品牌，自大陸地區或東南亞輸入服飾，加縫「臺灣製造」標籤後販售，查扣偽標服飾 3 萬 5,330 件，涉嫌妨害農工商罪案。
101.5.25	財團法人中華民國證券櫃檯買賣中心舉辦「證券市場不法交易相關議題研討會」，本局同仁 4 人與會。
101.5.25   101.6.8	財團法人中華民國會計研究發展基金會舉辦「評價準則公報第七號草案說明會」，本局同仁 3 人與會。
101.5.29	法國警察總署國際技術合作處駐港澳代表馬柏豪 (Jean-Christophe Marten Perolin) 來局參訪，雙方就臺、法跨國犯罪趨勢、國際合作訓練計畫等議題交換意見。





日 期	事 略
101.5.29	臺北市調查處偵辦上櫃杭○公司董事長鄭○○等人以相對成交方式操縱杭○公司股價，涉嫌違反證券交易法案。
101.6.1	臺北市調查處偵辦上櫃宇○公司董事長孫○○等人以虛偽交易虛增營收並使用人頭帳戶炒作宇○公司股價，涉嫌違反證券交易法案。
101.6.4	南部地區機動工作站偵辦上櫃美○公司負責人李○○等人虛偽交易及炒作公司股價，涉嫌違反證券交易法案。
101.6.6	嘉義縣調查站偵辦康○企業社負責人陳○○等人生產「Comtrol」品牌汽車機油，虛偽標示產地為「德國」並盜印美國石油協會ASI之證明標章後對外販售，查扣偽標機油1萬1,420公升，涉嫌妨害農工商罪案。
101.6.7	臺南市調查處偵辦臺○製酒公司負責人林○○生產「臺灣正○富米酒」、「臺灣中華酒○米酒」之酒精度介於7.4度至9.9度之間，卻虛偽標示為19.5度，查扣6,144瓶米酒及相關製酒機具，涉嫌妨害農工商罪案。
101.6.8	中部地區機動工作站偵辦上市日○光公司財務經理甘○○等人在公開收購環○公司前，大量買進環○公司股票，不法獲利約二千餘萬元，涉嫌違反證券交易法案。
101.6.12	臺北市調查處偵辦楊○○等人經營地下期貨，查扣電腦主機及帳證資料1批，涉嫌違反期貨交易法案。
101.6.14	嘉義市調查站偵辦成○診所醫師林○○等人以不實看診資料向健保局詐領健保費，涉嫌詐欺等案。
101.6.15	本局動員外勤處站會同公平交易委員會及地方檢察、消保等機關執行第二波全國同步查察囤積、哄抬物價專案作為，查察22案、24處所。
101.6.21	召開「追緝外逃經濟罪犯協調小組」第80次會議。

日 期	事 略
101.6.25   101.7.1	吳主任秘書莉貞率相關業務同仁共 7 人赴福建、廣東地區海關緝私單位參訪，研商共同偵辦跨境走私等犯罪。
101.6.26	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。
101.6.28	經濟犯罪防制處針對非法盤商、地下投顧及地下期貨案件，執行搜索 41 處所、約談嫌疑人 78 人。
101.6.28	苗栗縣調查站偵辦上市恩○公司董事長謝○○等人虛偽詢價圈購配售公司債及侵占券商承銷公司債退佣，涉嫌違反證券交易法等案。
101.6.28	高雄市調查處偵辦上市興○公司董事長隋○○以不實名目核銷一億餘元資金私用，涉嫌違反證券交易法等案。
101.6.28	中部地區機動工作站偵辦李○○等人透過人頭帳戶以高價委買或低價委賣方式，以異於市場行情價格相對成交統一 IQ 等 18 檔冷門股票權證賺取價差，並放任人頭戶違約不履行交割，涉嫌違反證券交易法案。
101.6.28	高雄市調查處偵辦上市東○公司董事長陳○○將公司資金三億餘元以租用廠房或保證押金名義，利益輸送至名下之正○公司，涉嫌違反證券交易法案。
101.7.6	臺北市調查處偵辦上櫃盈○公司董事長陳○○等人涉嫌以人頭參與該公司現金增資新股詢價圈購，不法獲利二億餘元，另於得知公司營收將大幅下跌之重大利空消息，事先出脫持股，涉嫌違反證券交易法案。
101.7.12	北部地區機動工作站偵辦林○○等人利用永○實業等多家公司名義，利誘不特定民眾加入「組織行銷推廣計畫」，招攬會員 1,221 人，吸金逾一億五千萬元，涉嫌違反銀行法案。
101.7.17	越南公安部國際合作司司長陳家強來局參訪，雙方就未來國際合作事宜交換意見





日 期	事 略
101.7.18	臺北市調查處偵辦賦○公司負責人陳○○等人偽造「Dr. Pepper Diet」汽水飲料之有效日期後販售予下游通路商，涉嫌詐欺案。
101.7.24	臺中市調查處偵辦桑○麗公司負責人沈○○等人未經合法申請生產製造「P1 毛髮軟化劑」等劣質化粧品，查扣相關產品 5,555 瓶，涉嫌違反化粧品衛生管理條例案。
101.7.25	臺北市調查處偵辦見○公司負責人鄭○○在已過期或即將到期之美國進口「麥○沙士」飲料上，偽標有效日期方式，查扣偽標飲料 1 萬 728 罐，涉嫌詐欺等案。
101.7.31	加拿大皇家騎警駐香港代表黃子良 (Rico Wang) 來局參訪，雙方就強化臺、港、澳地區犯罪情資交流及協助了解某詐欺案證人訪談意願交換意見。
101.8.3	苗栗縣調查站偵辦全○公司負責人范○○販售仿冒及竄改標籤之醫療器材，涉嫌違反藥事法案。
101.8.3	新竹市調查站偵辦股市炒手歐○○等人炒作國○、永○及星○等公司股價，涉嫌違反證券交易法案。
101.8.8	雲林縣調查站偵辦三○國王廟管理委員會總幹事劉○○等人侵占廟款約一百八十萬元，涉嫌侵占案。
101.8.13	桃園縣調查站偵辦上櫃鴻○公司董事長陳○○等人利用法院准予鴻○重整裁定之重大利空消息公告前，事先出脫股票規避損失，涉嫌違反證券交易法案。
101.8.21	東部地區機動工作站偵辦益○藥局為規避健保局核定每位藥師每日收受 80 張處方箋之管制量限制，將逾管制量之處方箋偽以休假未執業之藥師名義請領藥事服務費，涉嫌詐欺案。
101.8.21   101.8.24	經濟犯罪防制處黃科長建華及歐陽調查專員敏昌二人赴大陸西安市，參加大陸國家版權局主辦之「2012 海峽兩岸版權（著作權）論壇」。

日 期	事 略
101.8.28	嘉義縣調查站偵辦訊○公司負責人李○○生產「G2000」品牌之汽車機油，虛偽標示產地為「德國」，並盜印美國石油協會 ASI 之證明標章後對外販售，查扣偽標機油 1 萬 8,390 公升，涉嫌妨害農工商罪案。
101.8.30   101.8.31	財政部關稅總局舉辦「2012 仿冒盜版辨識與查緝研討會」，本局同仁 2 人與會。
101.9.2   101.9.9	國際事務處汪處長忠一及經濟犯罪防制處李科長欽明赴英國劍橋參加「第 30 屆國際經濟犯罪研討會」(The 30th Cambridge International Symposium on Economic Crime)。
101.9.3	雲林縣調查站偵辦訊○網公司許○○等人以直銷方式向不特定民眾推銷虛擬股票，涉嫌詐欺案。
101.9.6	臺北市調查處偵辦寶○公司曾○○等人販售未上市（櫃）股票及臺灣存託憑證（TDR），涉嫌違反證券交易法案。
101.9.6	基隆市調查站偵辦銘○公司負責人黃○○等人製造並販售含禁藥成分之「伊思媞美學膠囊」，查扣七萬八千餘顆，涉嫌違反藥事法案。
101.9.12	策動外逃通緝罪犯陳○○自大陸返國投案。
101.9.13	美國移民海關執法局駐香港辦事處幹員黃幹樑 (K.L.Wong) 來局參訪，雙方就協緝經濟罪犯王○○案進行工作會談。
101.9.18	配合行政院「加強取締偽劣假藥及非法廣播電臺」專案，辦理本專案第四波偽劣假藥同步偵辦，本局搜索 45 處違法產售非法藥品、健康食品之廠商、藥房及情趣商店，查扣各類偽禁藥品六十五萬餘顆。
101.9.19	美國秘勤局駐香港分處幹員麥榮志 (Johnny Mak) 來局參訪，雙方就國際合作事宜交換意見。





日 期	事 略
101.9.19	自菲律賓押解「莊○○等電信詐騙集團案」我國籍嫌疑人 170 名返臺，其中 126 人經法院裁定收押，其餘交保。
101.9.20	北部地區機動工作站偵辦宏○集團關係企業上市金○昌公司實際負責人林○○等人，安排人頭以 12 億元向同集團之中○信託標購土地不良債權，再開發建案銷售或高價轉售，牟利約二十五億元，涉嫌違反證券交易法案。
101.9.20   101.9.21	中華民國菸業協會舉辦「臺灣菸品走私問題及市場現況研討會」，本局同仁 1 人與會。
101.9.25   101.9.28	臺灣證券交易所股份有限公司舉辦「101 年下半年監視查核實務專業訓練課程」，本局同仁 15 人與會。
101.9.28	金融監督管理委員會證券期貨局舉辦「歐盟、德國內線交易法制發展看臺灣之內線交易規範」專題演講，本局同仁 4 人與會。
101.9.28   101.10.4	國際事務處朱副處長鴻銓赴美國聖地牙哥參加「第 119 屆國際警情首長年會」(The 119th International Association of Chiefs of Police)。
101.10.2   101.10.4	金融監督管理委員會舉辦「第 11 期防制保險犯罪研討會」，本局同仁 10 人與會。
101.10.2   101.10.4	行政院農業委員會動植物防疫檢疫局舉辦「101 年度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 4 人與會。
101.10.5	中部地區機動工作站偵辦鄉○集團負責人賴○○等人挪用關係企業涵○樓飯店銀行帳戶資金一億餘元，涉嫌侵占案。
101.10.9	航業調查處會同海關等機關，盤檢以竹製品名義自越南進口之 5 只 40 呎貨櫃，查扣大衛杜夫及長壽尊爵等香菸一百五十萬餘包。

日 期	事 略
101.10.11   101.10.13	經濟犯罪防制處林副處長玲蘭隨同陸委會主辦之「國人在廣西南寧遭投資詐騙案」參訪團，前往廣西南寧市了解案情並洽請大陸公安部協助查處。
101.10.12	自大陸上海追緝外逃重大經濟罪犯王○○返國歸案
101.10.15   101.10.16	臺灣金融研訓院舉辦「第 25 期信用卡業務及法務研習會」，本局同仁 3 人與會。
101.10.16	航業調查處偵辦蔡○○以「天○本舖」名義，生產「療炎痛」、「苦瓜丹」膠囊等偽藥，並透過遊覽車業者及地下電台攬客，查扣偽藥 12 萬顆、半成品 110 公斤，涉嫌違反藥事法案。
101.10.18   101.10.19	臺灣金融研訓院舉辦「第 26 期信用卡業務及法務研習會」，本局同仁 3 人與會。
101.10.19	桃園縣調查站偵辦理○公司總經理陳○○向國內廠商購置原料生產化粧品，再偽以瑞士進口 SWISSWEDA（瑞士薇黛）品牌名義販售，查扣約十萬瓶，涉嫌妨害農工商罪案。
101.10.19	新北市調查處偵辦股市名嘴黃○○等人，以人頭炒作上櫃捷○公司及系○公司股價，涉嫌違反證券交易法案。
101.10.23	美國財政部稅務局犯罪調查處駐香港副參贊伍英麟（Edward NG）來局參訪，雙方就犯罪情資分享等進行會談。
101.10.26	花蓮縣調查站偵辦活○旺公司邱○○等人經營地下期貨，涉嫌違反期貨交易法案。
101.10.26	金融監督管理委員會證券期貨局舉辦「全球高收益債基金市場現況與發展」專題演講，本局同仁 6 人與會。
101.11.1	自大陸廈門追緝人蛇集團通緝犯蔡○○及詹○○返國歸案。





日 期	事 略
101.11.1	依照行政院治安會報裁示，偵對不法集團透過廣西南寧「資本運作」等名義不法吸金情事，本局動員各地調查處站執行搜索 54 處所並約談嫌疑人 75 人，查獲非法吸金逾 20 億元。
101.11.1	臺南市調查處偵辦全○福公司實際負責人韋○○招攬客戶租用多媒體數位機上盒，透過大陸網站收看未經授權之院線電影及電視劇，涉嫌違反著作權法案。
101.11.1	臺北市調查處偵辦上市和○公司前董事長張○○等人以 93 萬元低價出售公司報廢機台後，再以 531 萬美元高價購回，掏空公司資金一億餘元，涉嫌違反證券交易法案
101.11.5	福建省調查處偵辦玖○公司負責人李○○等人偽造並販售「黑金剛」陳年高粱酒，查扣仿酒八百餘瓶，涉嫌違反商標法案。
101.11.5   101.11.8	經濟犯罪防制處黃科長建華與歐陽調查專員敏昌赴江蘇省無錫市，參加由大陸工商行政總局主辦之「2012 海峽兩岸商標論壇」。
101.11.8	新北市調查處偵辦安○證券公司前副總經理謝○○等人以人頭炒作上市盈○公司股價，涉嫌違反證券交易法案。
101.11.8	新北市調查處偵辦上市英○公司董事長蘇○○等人違反公司內控機制及「關係人作業管理程序書」規定，無故補貼關係企業四億餘元，涉嫌違反證券交易法案。
101.11.13	臺北市調查處偵辦天○、生○公司實際負責人林○○，鼓吹經營複製西洋畫及互助會利潤豐厚，藉以招攬不特定民眾投資，非法吸金逾 10 億元，涉嫌違反銀行法案。
101.11.18   101.11.23	最高法院檢察署黃檢察總長世銘率國際事務處陳科長能鏡等人赴巴林參訪，雙方並簽署「共同打擊犯罪備忘錄」。
101.11.19   101.11.23	法務部舉辦「101 年度財務金融專業課程高階班」，本局同仁 15 人參加。

日 期	事 略
101.11.20   101.11.22	大陸福建省公安邊防總隊副總隊長毛正洪一行 12 人應本局邀請至金門參訪，雙方進行工作會談及討論案件合作事宜。
101.11.21	英國劍橋「國際經濟犯罪研討會」主席傅倫金 (Saul Froomkin) 來局拜會王局長福林，並邀請王局長參加 2013 年舉辦之「國際經濟犯罪研討會」。
101.11.21	嘉義市調查站偵辦署立嘉義醫院醫師陳○○、胡○○等人偽造處方箋，以人頭領取藥品，並向健保局詐領健保給付，涉嫌詐欺等案。
101.11.22	召開第 123 次「經濟犯罪防制執行會報」。
101.11.22	南部地區機動工作站偵辦嘉義縣東○鄉農會前總幹事劉○○以虛列存貨款、應收帳款及擅自調降固定資產折舊比例等方式美化帳面，涉嫌偽造文書等案。
101.11.22	自大陸長沙市追緝詐欺通緝犯古○○返臺歸案。
101.11.23	南部地區機動工作站偵辦陳○○經營兩岸地下通匯，涉嫌違反銀行法案。
101.11.26	南部地區機動工作站偵辦上市佳○公司前董事長李○○等人利用大量人頭帳戶操縱佳○公司股價，涉嫌違反證券交易法案。
101.11.27   101.11.30	吳副局長莉貞率本局相關同仁一行 6 人赴澳門參加「第 7 屆海峽兩岸暨香港、澳門警學研討會」
101.11.28	基隆市調查站偵辦徐○○等人製造銷售「鼎壹微量活動元素」偽藥，查扣相關原料 5 公斤，涉嫌違反藥事法案。
101.11.28	大陸公安部經濟犯罪偵查局金融處處長周連英等一行 7 人至本局參訪，雙方就兩岸銀聯卡犯罪召開工作會談。





日 期	事 略
101.11.29	航業調查處偵辦賴○○等人設立製造偽藥地下工廠，查扣人體及動物用液態、粉末、藥錠及膠囊等偽禁藥計 70 公斤，涉嫌違反藥事法等案。
101.11.29   101.12.7	潘副局長鴻謀率員赴印尼、菲律賓、馬來西亞等國參訪，拜會當地對等執法機關，推動雙方共同合作。
101.12.5	舉辦「新型態非法吸金犯罪問題探討與防制」研討會。
101.12.5	中部地區機動工作站偵辦史○○等人虛設金○貴金屬等 19 家空殼公司，從香港地區匯入鉅款，再購買金條及金塊運回香港，查扣黃金 49 條、現金二千餘萬元，涉嫌違反銀行法等案。
101.12.6	經濟犯罪防制處李科長欽明率同仁 10 人，自大陸廈門地區接返臺籍受刑事裁判確定執行人薛○○、林○○、何○○、陳○○、曾○○等 5 人返臺。
101.12.10   101.12.15	經濟犯罪防制處李科長欽明赴大陸廣西南寧市參加「兩岸共同打擊犯罪及司法互助」工作檢討會。
101.12.11	財團法人保險犯罪防制中心舉辦「第二屆海峽兩岸防制保險詐欺研討會」，本局同仁 1 人與會。
101.12.11	吳副局長莉貞率本局相關同仁與來臺參訪之大陸公安部副部長陳智敏等一行 19 人進行工作會談，當日並在圓山飯店設宴歡迎。
101.12.11   101.12.13	財政部關稅總局舉辦「101 年反走私情資交流研討會」，本局同仁 5 人與會。
101.12.12	航業調查處偵辦柏○建設公司負責人邱○○以經營合會名義，對外招募會員吸金逾 2 億元，涉嫌違反銀行法案。

日 期	事 略
101.12.12	新北市調查處偵辦法籍人士 STEVE.BAOMDJE 及 ONDOUA.AIME 等人，持來源不明之黑色紙片，誣稱可用藥水「洗」成美金之手法向民眾詐騙，查扣還原美金器具及 KB 版 100 元偽美鈔數十張，涉嫌詐欺等案。
101.12.13   101.12.18	大陸浙江省公安廳廳長劉力偉等 11 人應本局邀請來臺參訪及進行共同打擊犯罪工作會談。
101.12.18	航業調查處偵辦松○資產管理顧問公司負責人葉○○以經營娛樂博彩名義向民眾吸金，涉嫌違反銀行法案
101.12.18	行政院舉辦「查緝非法農藥專案勤前教育訓練」，本局同仁 30 人與會。
101.12.21	金融監督管理委員會證券期貨局舉辦「大陸證券產業經營現況及發展趨勢」專題演講，本局同仁 6 人與會。
101.12.25	召開「追緝外逃經濟罪犯協調小組」第 81 次會議。
101.12.26	臺北市調查處偵辦興櫃宇○公司董事長王○○等人掏空公司及安排虛偽交易向銀行詐貸，涉嫌違反證券交易法等案。





## Chronology of Major Events of 2012

Date	Summary of Facts
Jan. 5, 2012	Taipei City Field Division investigated the case of Jia-X Company, owned by XX Lin. The company manufactured health foods such as glucosamine in Taiwan, but falsely claimed the products were imported from America, and provided to down stream enterprises test reports which were forged as from famous domestic testing institutions. Taipei City Field Division seized 32,000 packs (bottles) of glucosamine, and suspected XX Lin of committing fraud.
Jan.17, 2012	Tainan City Field Division investigated the case of XX Li who implemented an underground remittance between Taiwan and Indonesia. Tainan City Field Division seized 260 million Rupiah and suspected XX Li of violating the Banking Act.
Jan. 19, 2012	Shang –X Company did not apply for approval in accordance with regulations, and produced and sold health foods such as “Huo-Li-Sheng-Ming” and “Jiao-Yuan-Tan-An”. Kaohsiung City Field Division investigated the case, seized 89,750 tablets of products, and suspected the company of violating the Food Health Management Act.
Feb. 6, 2012	Northern Mobile Field Office investigated the case of Xin-X Company that was short of export sales income by over NT\$100 million, and was suspected of violating the Tax Collection Act.
Feb.6, 2012	XX Lin was the person responsible for an unlisted securities information website. Taipei City Field Division investigated the case, and suspected XX Lin of violating the Securities and Exchange Act.
Feb. 13, 2012	XX Chen was the person responsible for Tian-X Agricultural Material Enterprise who sold prohibited agricultural insecticides “Fentin Acetate.” Yilan County Field Office investigated and seized 161 packs of the product, and suspected the enterprise of violating Pesticide Management Act.

Date	Summary of Facts
Feb. 14, 2012	Wally Tsui, Deputy Director of Hong Kong Office, Immigration and Customs Enforcement, visited the Bureau; both parties exchanged opinions on assisting with apprehending the fugitive XX Zeng.
Feb.15, 2012	XX Wu was the person responsible for X-Jia Company who produced and sold Chinese health foods “Jiu-Er-Yong” that contained the western medicine “Tradafafil”. Changhua County Field Office investigated the case, seized 5,618 tablets of relevant products, and suspected XX Wu of violating the Pharmaceutical Affairs Act.
Feb. 17, 2012	XX Shen was the person responsible for Li-X Agricultural Material Enterprise who sold the prohibited agricultural insecticide “Fentin Acetate.” Yilan County Field Office investigated and seized over 3,700 packs of the product, and suspected the enterprise of violating Pesticide Management Act.
Feb. 21, 2012	XX Wang was the person responsible for Tien-X Company which produced and sold capsule foods “Zi-Bao – u” with counterfeited instructions. Taipei City Field Division investigated the case, seized 52,000 tablets of related products, and suspected them of fraud crimes.
Feb. 22, 2012	Taipei City Field Division investigated the case of XX Chen who controlled the securities prices of the listed Xu-X Company by purchasing a large number of securities at high prices and selling them at low prices with titular accounts, and suspected XX Chen of violating the Securities and Exchange Act.
Feb. 22, 2012	Cooperating with Kaohsiung Police Station, Kaohsiung City Field Division seized a JP915 modified hand gun, and 26 9mm bullets possessed by Kaohsiung citizen XX Lin who was suspected of violating the Controlling Guns, Ammunition and Knives Act.





Date	Summary of Facts
Feb. 24, 2012	XX Zhuang was the person responsible for Nong-X Agricultural Material Enterprise who sold the prohibited agricultural insecticide “Fentin Acetate.” Yilan County Field Office investigated and seized 132 packs of the product, and suspected the enterprise of violating the Pesticide Management Act.
Mar. 2, 2012	Tainan City Field Division investigated XX Lin who established NOW IN internet broadcasting website for unspecified people to freely click and listen to musical works under copyright, and suspected them of violating the Copyright Act.
Mar. 7, 2012	Da-X-Man, the person responsible for De-X-Bang-Ke Company, recruited over 4,000 members and raised over NT\$2.5 billion in the name of investing in purchasing coin-operated massage chairs and vending machines in the multilevel marketing pattern. Taipei City Field Division investigated the case, and suspected the Company of violating the Banking Act.
Mar.8, 2012	XX Huang, the person responsible for Li-X Company, sold securities for an unlisted company. Changhua County Field Station investigated the case, and suspected the company of violating the Securities and Exchange Act.
Mar. 16, 2012	Dr. Hasan Al-Shehri, Vice Director of Research Center of Naif Arab University for Security Sciences, Kingdom of Saudi Arabia, visited the Bureau; both parties exchanged opinions on future cooperation plans and international criminal trends.
Mar. 20, 2012	Taipei City Field Division investigated XX Guo, the Chairman of Yuan-X Company, who sold stocks of X-Zhan Company possessed by Yuan-X Company at low prices to insiders, and suspected XX Guo of violating the Securities and Exchange Act.

Date	Summary of Facts
Mar. 22, 2012	The Bureau seized over 570,000 tablets of counterfeit medicines from various enterprises, pharmacies, and sex toy shops in compliance with the project of enforcing a ban on counterfeit medicine and illegal broadcasting stations to implement the third wave national action of investigation of counterfeit medicines.
Mar. 23, 2012	Eleven MJIB officers attended a talk entitled “Introduction to European Union Securities Management Regulations” held by the Securities and Futures Bureau, Financial Supervisory Commission.
Mar. 26, 2012   Mar. 30, 2012	26 MJIB officers attended the “Training Course in Professional Surveillance Audit Practices in the Second Half of 2012” held by Taiwan Stock Exchange Corporation.
Mar. 29, 2012	Chiayi City Field Office investigated the case of XX Chen, the person responsible for Guang-X Company, who sold counterfeit medicine “Jin-Er-Song Capsule” that contained an aphrodisiac ingredient Tadalafil, seized over 60,000 capsules, and suspected the company of violating the Pharmaceutical Affairs Act.
Apr. 2, 2012	New Taipei City Field Division investigated the Xie-X Chemical Industry that purchased Copper (II) sulfate pentahydrate as a foodstuff additive, and suspected the company of violating the Feed control act.
Apr. 3, 2012	Taipei City Field Division investigated XX Huang, the person responsible for San-X-Wang Company, who illegally earned over NT\$300 million, suspected XX Huang of violating the Banking Act.
Apr. 5, 2012	Northern Mobile Field Office investigated the Yong-X-Jin Company that undertook to sell TDR of Kang-X-Fu, and illegally returned commissions to XX Wei and others, using irregular methods, and suspected the company of violating the Securities and Exchange Act.





Date	Summary of Facts
Apr. 9, 2012	Taipei City Field Division investigated the case of XX Wang, the person responsible for Han-X Company, who depleted the company's assets by embezzling over NT\$400 million in the guise of subcontracting construction contracts, and by driving up the company's share prices, and suspected him of violating the Securities and Exchange Act.
Apr. 10, 2012	Dr. Kriangsak Kittichaisaree, Executive Director of the Thailand Trade and Economic Office in Taipei, visited the Bureau on April 10, 2012, and exchanged opinions with representatives of the Economic Crime Prevention Division and Drug Abuse Prevention Division in a working seminar.
Apr. 10, 2012	Kaohsiung City Field Division investigated a fraud group consisting of XX He, XX Feng and others who impersonated prosecutors and court clerks falsely claiming that people's identities had been used to commit crimes, and their savings or properties needed to be kept, and obtained illegal income of over NT\$27 million. The Division suspected them of fraud crimes.
Apr. 11, 2012	Miaoli County Field Office investigated XX Wang, securities market operator, who manipulated the stock prices of the listed En-X Company. The Office suspected XX Wang of violating the Securities and Exchange Act.
Apr. 12, 2012	Dr. Ali bin Fadhel Al-Buainain, the Attorney General of Bahrain, visited the Bureau. The two parties exchanged opinions on international cooperation in the future.
Apr. 13, 2012	Extradited overseas fugitive XX Cai back to Taiwan from Guangzhou City, mainland China.
Apr. 13, 2012	Tainan City Field Division investigated the case of XX Tang, the person responsible for the listed Ying-X Company, who manipulated the stock price of the company. The Division suspected XX Tang of violating the Securities and Exchange Act.

Date	Summary of Facts
Apr. 18, 2012	Northern Mobile Field Office investigated XX Chen, the Chairman of the listed Shih-X Company, who established 8 paper companies to sell waste paper to Shih-X Company in the pattern of low purchase price and high selling price to obtain illegal income of over NT\$450 million. The Office suspected XX Chen and others of violating the Securities and Exchange Act.
Apr. 19, 2012	Taichung City Field Division investigated XX Chen, the person responsible for Shuang-X-Wang Company, who falsely reported to the Fair Trade Commission that he was operating a multilevel marketing enterprise. However, in fact, XX Chen recruited investors in order to raise a large amount in membership fees, over NT\$1.3 billion, and recruiting new members; over one thousand members were recruited . The Division suspected XX Chen of violating the Banking Act.
Apr. 24, 2012	Mr. Ruan QingYu, Head of Department of International Cooperation, Ministry of Justice, Vietnam visited the Bureau, and exchanged opinions on international cooperation in the future.
Apr. 25, 2012	Tatum King, Director of Hong Kong Office, Immigration and Customs Enforcement, visited the Bureau; the both parties exchanged opinions on cooperating on apprehension of the fugitives XX Wang and XX An.
Apr. 26, 2012	Department of Economic Crime Prevention planned and managed the investigative actions regarding illegal underground remittances; the department investigated 60 locations, and interviewed almost 100 people, and seized over NT\$2 million.
Apr. 30, 2012   May 1, 2012	Six MJIB officers attended the “2012 Seminar of Cross-strait and International Juridical Mutual Assistance Practice” held by the Ministry of Justice.





Date	Summary of Facts
May 3, 2012	Taipei City Field Division investigated XX Ye and his wife XX Wang, the former Chairman of the listed Ying-X- Da Company, who used dummy accounts to purchase land in the Zone Expropriation Project of the North Area of Shilin Presidential Residence handled by the Taipei City Government, and obtained citizen residences; the couple obtained illegal income of over NT\$420 million and was suspected of fraud crimes.
May 7, 2012   May 12, 2012	The Bureau invited He-ping Tan, Inspector General, Public Security Department of Hunan Province, and seven other delegation members to visit Taiwan to exchange opinions on joint investigation, and tracking down and transferring major economic criminals.
May 9, 2012   May 16, 2012	Director Chang of MJIB led staff to Thailand and Myanmar, and visited with the Department of Special Investigations, Ministry of Justice, Thailand, and Central Committee for Drug Abuse Control, Myanmar in hope of promoting cooperation between equivalent legal institutions, and effectively fighting against international crimes.
May 10, 2012	The field Offices of the Bureau implemented the first wave of national investigation of hoarding and price gouging in conjunction with the Fair Trade Commission, local prosecutorial units and consumer protection organizations. The Bureau implemented 34 cases in 37 locations.
May 14, 2012   May 17, 2012	Tai-sheng Qin, Head of Economic Crime Prevention Division of the Bureau led seven relevant staff members to visit the Public Security Department, the People's Procuratorate, and Xiamen Municipal Bureau of Public Security in Fujian Province. The two parties exchanged opinions on cooperative investigation on cross-boundary economic crime and drug-related crime.

Date	Summary of Facts
May 17, 2012	Tainan City Field Division investigated XX Li, the person responsible for Ying-X-Li Company, who raised funds from unspecified people, issued debt certificates with a guaranteed monthly rate of 33%, and obtained illegal income of over NT\$640 million. XX Li was suspected of violating the Banking Act.
May 23, 2012	Held the “122th Inter-agency Meeting on Prevention of Economic Crimes.”
May 23, 2012	Taipei City Field Division investigated XX Zhong, the person responsible for Mo-X-Li Company, who controlled the price of TDRs issued by Singapore Lian-X Company with low purchase prices and low selling prices, and the method of relative volume. The Division suspected XX Zhong of violating the Securities and Exchange Act.
May 23, 2012	Yunlin County Field Office investigated XX Wang and XX Zhang who established blogs on “Noby’s Station” and posted 135 songs for unspecified people to click on and play. The Office suspected these two people of violating the Copyright Act.
May 24, 2012	Kaohsiung City Field Division investigated Peng-X Company which created its own brand “Peng-X Fine Works” and imported clothes from mainland China or Southeast Asian countries. The company sewed labels saying “Made in Taiwan” onto the clothes instead of the original labels and sold the clothes. The Division seized 35,330 pieces of clothes with fake labels, and suspected the Bei-X-Qiu Company of Offenses Against Agriculture, Industry, and Commerce.
May 25, 2012	Four MJIB officers attended the “Symposium of Illegal Trade in Securities Markets” hosted by the GreTai Securities Market.
May 25, 2012   Jun. 8, 2012	Three MJIB officers attended the “Description of draft of No.7 Evaluation Criteria Public Report” hosted by the Accounting Research and Development Foundation.





Date	Summary of Facts
May 29, 2012	Jean-Christophe Marten Perolin, Representative of Hong Kong and Macau, International Co-operation of the French National Police, visited the Bureau; both parties exchanged opinions on cross-boundary criminal trends and international cooperation training plans.
May 29, 2012	Taipei City Field Division investigated XX Zheng, the Chairman of the listed Hang-X Company, who controlled the stock price of Hang-X Company using the pattern of relative turnover. The Division suspected XX Zheng of violating the Securities and Exchange Act.
Jun. 1, 2012	Taipei City Field Division investigated XX Sun, Chairman of the listed Yu-X Company, who manipulated the stock price of Yu-X Company with titular accounts to falsely increase sales income. The Division suspected XX Sun of violating the Securities and Exchange Act.
Jun. 4, 2012	Southern Mobile Field Office investigated XX Li, the person responsible for the listed Mei-X Company, who manipulated stock prices and implemented fake transactions. The Office suspected XX Li of violating the Securities and Exchange Act.
Jun. 6, 2012	Chiayi County Field Office investigated XX Chen, the person responsible for Kang-X Enterprise, who produced and sold the brand “Comtrol” automotive engine oil with fake labels saying “Country of Origin: Germany”, and printed fake certification marks of the American Petroleum Institute (API). The Station suspected 11,420 liters fuel oil with fake labels, and suspected XX Chen of Offenses Against Agriculture, Industry, and Commerce.
Jun. 7, 2012	Tainan City Field Division investigated XX Lin, the person responsible for Tai-X Wine Company, who produced “Taiwan Zheng-X-Fu Rice Wine” and “Taiwan Zhong-Hua-Jiu Rice Wine” with an alcohol content between 7.4 and 9.9 but counterfeited the alcohol degree as 19.5. The Office seized 6,144 bottles of rice wine and related wine producing equipment. The Division suspected XX Lin of Offenses Against Agriculture, Industry, and Commerce.

Date	Summary of Facts
Jun. 8, 2012	Central Mobile Field Office investigated XX Gan, the Financial Manager of the listed Ri-X-Guang Company, who purchased a large number of stocks of Huan-X Company before merging with Huan-X Company, and obtained an illegal income of over NT\$200 million. The Office suspected XX Gan of violating the Securities and Exchange Act.
Jun. 12, 2012	Taipei City Field Division investigated XX Yang and others who operated illegal futures, and seized one batch of host computers and account books. The Division suspected XX Yang and others of violating the Securities and Exchange Act.
Jun. 14, 2012	Chiayi City Field Office investigated Doctor XX Lin of Cheng-X Clinic who applied for medical fees to the Bureau of National Health Insurance with fake medical data. The Office suspected Doctor XX Lin of fraud crimes.
Jun. 15, 2012	The field Offices of the Bureau implemented the second wave national investigation of hoarding and price gouging in conjunction with the Fair Trade Commission, local prosecutorial units and consumer protection organizations. The Bureau implemented 22 cases in 24 locations.
Jun. 21, 2012	Held the 80th meeting on “Coordinating Team for the Capture and Arrest of Escaped Overseas Economic Criminals”.
Jun.25, 2012   Jul. 1, 2012	Li-zhen Wu, General Secretary of the Bureau, led seven relevant staff members to visit Customs anti-smuggling units of Fujian and Guangdong Provinces; both parties discussed cooperation on cross-boundary smuggling and other crimes.
Jun. 26, 2012	The Bureau held a Seminar “Discussion on Crimes Derived from Companies in Financial Difficulties Involved with Illegal Groups.”





Date	Summary of Facts
Jun. 28, 2012	Department of Economic Crime Prevention implemented 41 site searches, and interviewed 78 suspects aiming at illegal dealers, underground investment consultants and underground futures cases.
Jun.28, 2012	Miaoli County Field Office investigated XX Xie, the Chairman of the listed En Company, who counterfeited distributive sales through processing checking and embezzled the returned commissions of securities underwriters. The Office suspected XX Xie of violating the Securities and Exchange Act.
Jun.28, 2012	Kaohsiung City Field Division investigated XX Sui, the Chairman of the listed Xing-X Company, who wrote off over NT\$100 million using fake names.
Jun.28, 2012	Central Mobile Field Office investigated XX Li and other people who purchased 18 warrant certificates which were unpopular, and low-trade quantities such as Union and IQ using the pattern of high bid price or low bid price with prices which were different from market value to obtain the difference between the asked price and the bid price accordingly, when the titular accounts did not have to take any responsibility for default. The Office suspected the above-mentioned people of violating the Securities and Exchange Act.
Jun.28, 2012	Kaohsiung City Field Division investigated XX Chen, the Chairman of the listed Dong-X Company, funneled off over NT\$300 million in the name of factory rental or guaranteed deposit to Zheng-X Company owned by XX Chen. The Division suspected XX Chen of violating the Securities and Exchange Act.
Jul. 4, 2012	Tainan City Field Division investigated XX Wang, a city counselor, who started charity activities for Typhoon Morakot without approval of the competent authority and embezzled part of the charity funds for private purposes. The Division suspected XX Wang of embezzlement.

Date	Summary of Facts
Jul. 6, 2012	Kaohsiung City Field Division investigated XX Chen, the Chairman of the listed Ying-X Company, who participated in distributive sale through book building of Ying-X Company by increasing capital to obtain illegal income of over NT\$200 million. Meanwhile, XX Chen sold stocks knowing beforehand that the sales income would decrease drastically. The Division suspected XX Chen and others of violating the Securities and Exchange Act.
Jul. 12, 2012	North Mobile Field Office investigated XX Lin and others, who lured unspecified people to join in an organizational marketing project in the name of Yong-X Enterprise and other companies; the recruited members were 1,221, and the illegal funds were over NT\$150 million. The Office suspected XX Lin and others of violating the Banking Act.
Jul. 17, 2012	Jia-Qiang Chen, Head of Department of International Cooperation, Ministry of Public Security, Vietnam, visited and exchanged opinions on international cooperation in the future.
Jul. 18, 2012	Taipei City Field Division investigated XX Chen, the person responsible for Fu-X Company, who fabricated the valid date of the drink “Diet Dr. Pepper”, and sold the drink to downstream distributors. The Division suspected XX Chen of fraud crimes.
Jul. 24, 2012	Taichung City Field Division investigated XX Shen, the person responsible for Sang-X-Li Company, who illegally produced inferior cosmetics “PI Hair Softer” without approval. The Division seized 5,555 bottles of the cosmetics, and suspected XX Shen of violating the Statute for Control of Cosmetic Hygiene.
Jul. 25, 2012	Taipei City Field Division investigated XX Zheng, the person responsible for Jian-X Company, who fabricated the validity date of Soda “Mai-X Da” imported from America, that were overdue or almost overdue. The Division seized 1,728 bottles of the drink with fake instructions, and suspected XX Zheng of fraud crimes.





Date	Summary of Facts
Jul. 31, 2012	Rico Wang, Representative of Hong Kong Office, Royal Canadian Mounted Police, visited the Bureau; both parties exchanged opinions on enhancing the exchange of criminal information on Taiwan, Hong Kong and Macau, and cooperating on understanding the interview inclinations of fraud witnesses.
Aug.3, 2012	Miaoli County Field Office investigated XX Feng, the person responsible for Quan-X Company, who sold medical equipment with fabricated labels. The Office suspected XX Feng of violating the Pharmaceutical Affairs Act.
Aug. 3, 2012	Hsinchu City Field Office investigated the stock operator XX Ou and others who manipulated the stock prices of the companies Guo-X, Yong-X, and Xing-X. The Office suspected XX Ou of violating the Securities and Exchange Act.
Aug. 8, 2012	Yunlin County Field Office investigated XX Liu, Executive Secretary of San-X King Temple Management Committee, who embezzled about NT\$1.8 million of temple funds. The Office suspected XX Liu of fraud crimes.
Aug. 13, 2012	Taoyuan County Field Office investigated XX Chen, the Chairman of the listed Hong-X Company, who sold stocks before announcing information on court ruling on the reorganization of the Hong-X Company. The Office suspected XX Chen of violating the Securities and Exchange Act.
Aug. 21, 2012	Eastern Mobile Field Office investigated the case of Yi-X Pharmacy that applied for medicine service fees with fabricated prescriptions, which were over the controlled quantity, in the names of pharmacists who were on leave, to avoid the control limitation that each pharmacist may accept 80 prescriptions per day, approved by Bureau of National Health Insurance. The Office suspected Yi-X Pharmacy of fraud crime.

Date	Summary of Facts
Aug. 21, 2012   Aug. 24, 2012	Jian-hua Huang, Section Head of Economic Crime Prevention Division, and Min-chang Ou Yang, Investigation Specialist, attended the 2012 Cross-strait Copyright Forum held by the National Copyright Administration in Xian City, Shaanxi Province.
Aug. 28, 2012	Chiayi County Field Office investigated XX Li, the person responsible for Xun-X Company, who produced and sold the brand “G2000” automotive engine oil with fake labels saying “Country of Origin: Germany”, and printed a fake certification mark of the American Petroleum Institute (API). The Office suspected 18,390 liters fuel oil with fake labels, and suspected him of Offenses Against Agriculture, Industry, and Commerce.
Aug. 30, 2012   Aug. 31, 2012	Two MJIB officers attended the Seminar “2012 Recognition of Counterfeit and Investigation” hosted by Customs Administration, Ministry of Finance.
Sep. 2, 2012   Sep. 9, 2012	Wang, Head of Foreign Affairs Office, and Xi-ming Li, Section Chief Economic Crime Prevention Division of the Bureau attended the symposium “The 30th Cambridge International Symposium on Economic Crime” in Cambridge, UK.
Sep.3, 2012	Yunlin County Field Office investigated XX-Xu of Xun-X-Wang Company who introduced and promoted virtual stocks to unspecified people through direct selling. The Office suspected XX Xu of fraud crime.
Sep.6, 2012	Taipei City Field Division investigated XX Ceng of Bao-X Company who sold stocks of an unlisted company and TDRs. The Division suspected XX Ceng of violating the Securities Exchange Act.





Date	Summary of Facts
Sep.6, 2012	Keelung City Field Office investigated XX Huang, the person responsible for Ming-X Company, who produced and sold “Yi-Si-Shi Esthetic Capsule” using prohibited ingredients. The Office seized over 7,800 tablets and suspected XX Huang of violating the Pharmaceutical Affairs Act.
Sep.12, 2012	Instigated overseas fugitive XX Chen to surrender himself to the police from mainland China.
Sep.13, 2012	K.L.Wong, Agent of Director of Hong Kong Office, Immigration and Customs Enforcement, visited the Bureau; both parties exchanged opinions on assisting with apprehending the economic criminal fugitive XX Wang.
Sep.18, 2012	The Bureau seized over 650,000 tablets of counterfeit medicines from 45 various enterprises selling illegal medicines and health foods, pharmacies, and sex toy shops in compliance with the project of enforcing a ban of counterfeit medicine and illegal broadcasting stations to manage the fourth wave national action of investigating counterfeit medicines, Executive Yuan.
Sep.19, 2012	Johnny Mak, Agent of Hong Kong Office of United States Secret Service visited the Bureau to exchange opinions on international cooperation.
Sep.19, 2012	170 Taiwanese suspects of a telecommunication fraud group including XX Zhuang were sent from the Philippines under escort; of these, 126 suspects were detained, and the rest released on bail.

Date	Summary of Facts
Sep.20, 2012	Northern Mobile Field Office investigated XX Lin, the actual person responsible for the listed Jin-X-Chang Company that was an affiliated enterprise of the Hong-X Group, who arranged titular accounts to bid on and purchase the distressed debts of land to Zhong-X Trust of the same group, and sold it off by redevelopment or sold it at higher prices to obtain illegal income of NT\$2,500 million. The Office suspected XX Lin of violating the Securities and Exchange Act.
Sep.20, 2012   Sep.21, 2012	One MJIB officer attended the “Conference of smuggling of tobacco and current market in Taiwan” hosted by the Tobacco Institute of The Republic of China.
Sep.25, 2012   Sep.28, 2012	Fifteen MJIB officers attended the “Training Course of Professional Practices of Surveillance Audit of Second Half of 2012” held by Tips of Systematic Investment” held by Taiwan Stock Exchange Corporation.
Sep.28, 2012	Four MJIB officers attended a speech on “Regulations of Insider Trading in Taiwan in the view of Insider Trading Developments in the European Union and Germany” hosted by Securities and Futures Bureau, Financial Supervisory Commission, R.O.C.
Sep.28, 2012   Oct.4, 2012	The 119th International Association of Chiefs of Police was held in San Diego, U.S.A.; Hong-quan Zhu, Deputy Head of Foreign Affairs Office, attended the Conference for the Bureau.
Oct.2, 2012   Oct.4, 2012	Ten MJIB officers attended “the 11th Seminar of Insurance Crime Prevention” hosted by the Financial Supervisory Commission.
Oct.2, 2012   Oct.4, 2012	Four MJIB officers attended “2012 Seminar of Enhancing the Management of the Medicine of Animal and Plant Health Inspection and Quarantine and Butchery Hygiene” hosted by Bureau of Animal and Plant Health Inspection and Quarantine, Council of Agriculture, Executive Yuan.





Date	Summary of Facts
Oct.5, 2012	Central Mobile Field Office investigated XX Lai, the person responsible for Xiang-X Group, who diverted over NT\$100 million from the bank accounts of the Han-X Hotel. The Office suspected XX Lai of embezzlement crimes.
Oct.9, 2012	In cooperation with the Customs agency, Maritime Field Division seized 150 million packs of cigarettes including Davidoff and Long Life after an examination of 5, 40-feet-long containers from Vietnam carried under the name of bamboo handcrafts.
Oct. 11, 2012   Oct. 13, 2012	Ling-Lan Lin, Deputy Head of Economic Crime Prevention Division, joined the delegation of Investment Fraud Cases involving Taiwanese in Nanning City, Guangxi that was hosted by Mainland Affairs Council to understand the current crime situation , and ask for help from the Ministry of Public Security in China.
Oct. 12, 2012	Apprehended the major overseas fugitive of economic crime XX Wang from Shanghai City, China.
Oct. 15, 2012   Oct.16, 2012	Three MJIB officers attended the “25th Credit Card Business and Justice Conference” hosted by the Taiwan Academy of Banking and Finance.
Oct.16, 2012	Maritime Field Division investigated XX Cai who produced counterfeit medicines such as “Liao-Yan-Tong” and “Balsam Pear Capsules” in the name of “Tian-X Shop”, and recruited customers through tourist coach industries and underground broadcasting stations. The Division suspected XX Cai of violating the Pharmaceutical Affairs Act.
Oct.18, 2012   Oct.19, 2012	Three MJIB officers attended the “26th Credit Card Business and Justice Conference” hosted by the Taiwan Academy of Banking and Finance.

Date	Summary of Facts
Oct. 19, 2012	Taoyuan County Field Office investigated XX Chen, the General Manager of Li-X Company, who purchased raw material cosmetics, and falsely sold the cosmetics in the name of SWISSWEDA imported from Switzerland. The Office seized about 100,000 bottles and suspected XX Chen of Offenses Against Agriculture, Industry, and Commerce.
Oct. 19, 2012	New Taipei City Field Division investigated famous people of stock market, XX Huang and other people who manipulated stock prices of listed Jie-X Company and Xi-X Company, and suspected the above-mentioned people of violating the Securities and Exchange Act.
Oct.23, 2012	Edward NG, Vice Councilor of Criminal Investigation, Department of The Treasury, visited the Bureau; both parties exchanged opinions on sharing criminal information.
Oct. 26, 2012	Hualien County Field Office investigated XX Qiu of X-Wang Company who operated underground futures. The Office suspected XX Qiu of violating the Futures Trading Act.
Oct. 26, 2012	Six MJIB officers attended the “Current State and Development of High Yield Bond Fund in the World” held by the Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan.
Nov.1, 2012	Apprehended the overseas fugitive of human trafficking group XX Cai and XX Zhan from Xiamen City, China.
Nov.1, 2012	The Bureau required all regional investigation offices and stations to search 54 sites and interview 75 suspects, and seized illegal income of over NT\$2,000 million in accordance with the instructions of public security report of Executive Yuan to strike against illegal groups that raised funds in the name of “Capital Operation” of Nanning City, Guangxi Province.





Date	Summary of Facts
Nov.1, 2012	Tainan City Field Division investigated XX Wei, the actual person responsible for Quan-X-Fu Company, who recruited customers to rent multi-media set-top boxes to watch unauthorized theater movies and TV programs through mainland China websites. The Division suspected XX Wei of violating the Copyright Act.
Nov.1, 2012	Taipei City Field Division investigated XX Zhang, the former Chairman of the listed He-X Company, who sold a machine of the company at the low price of NT\$0.93 million to declare the machine no longer serviceable, and purchased the machine at the high price of NT\$5.31 million to acquire over NT\$100 million of Company funds. The Division suspected XX Zhang of violating the Securities and Exchange Act.
Nov.5, 2012	Fuchien Field Division investigated XX Li, the person responsible for Jiu-X Company, who fabricated and sold vintage sorghum wine - “Black King Kon”. The Office seized over 800 bottles of fake wine, and suspected XX Li of violating the Trademark Act.
Nov.5, 2012   Nov.8, 2012	Jian-hua Huang, Section Head of Economic Crime Prevention Division, and Min-chang Ou Yang, Investigation Specialist, were invited to attended 2012 Cross-strait Trademark Forum held by the State Administration for Industry and Commerce of the People's Republic of China in Wuxi City, Jiangsu Province.
Nov.8, 2012	New Taipei City Field Division investigated XX Xie, the former Vice General Manager of An-X Securities Company, who manipulated stock prices of the listed Ying-X Company, and suspected XX Xie of violating the Securities and Exchange Act.
Nov.8, 2012	New Taipei City Field Division investigated XX Su, the Chairman of Ying-X Company, who subsidized affiliates for over NT\$400 million without reason which was against the rules of internal control mechanism of the company, and Procedure of Stakeholder Operation Management”. The Division suspected XX Su of violating the Securities and Exchange Act.

Date	Summary of Facts
Nov. 13, 2012	Taipei City Field Division investigated XX Lin, the actual person responsible for Tian-X, and Sheng Company, who advocated that dealing in copies of western paintings and mutual association was profitable to recruit unspecified people to invest; the illegal income was about NT\$1000 million. The Division suspected XX Line of violating the Banking Act.
Nov.18, 2012   Nov.23, 2012	Shih-Ming Huang, Prosecutor-General of Supreme Prosecutor Office, accompanied by Neng-jing Chen, Head of International Relations Office, visited Bahrain, and signed up a Joint Memorandum of Fighting against Crime.
Nov.19, 2012   Nov.23, 2012	Fifteen MJIB officers attended 2012 Advanced Course of Financial Professionals hosted by the Ministry of Justice.
Nov.20, 2012   Nov.22, 2012	Zheng-Hong Mao, Vice Captain of Public Security Border Troops, Fujian Province, and 11 relevant staff were invited to visit Kinmen to hold working meetings and exchange opinions on cooperation.
Nov.21, 2012	Mr. Saul Froomkin, Chairman of Cambridge International Symposium on Economic Crime, visited the Bureau, and was received by Director Fu-Lin Wang. Mr. Saul Froomkin invited Director Wang in person to participate in the Cambridge International Symposium on Economic Crime in 2013.
Nov.21, 2012	Chiayi City Field Office investigated Doctors XX Chen and XX Hu of Chiayi Hospital who fabricated prescriptions to apply for health insurance medial payments to the Bureau of National Health Insurance using titular accounts. The Office suspected these doctors of fraud crimes.
Nov.22, 2012	Held the “123th Inter-agency Meeting on Prevention of Economic Crimes.”





Date	Summary of Facts
Nov.22, 2012	Southern Mobile Field Office investigated XX Liu, the former Executive Secretary of Dong-X Township Farmers' Association, Chiayi County, who fabricated inventory, accounts receivable, and decreased the depreciation ratio of fixed assets to embellish accounting reports. The Office suspected XX Liu of forgery crimes.
Nov.22, 2012	Apprehended the overseas fraud fugitive XX Gu from Changsha City, China.
Nov.23, 2012	Southern Mobile Field Office investigated XX Chen who operated cross-strait underground remittances, and was suspected of violating the Banking Act.
Nov.26, 2012	Southern Mobile Field Office investigated XX Li, the former Chairman of the listed Chia-X Company, who controlled stock prices of the Chia-X Company with titular accounts, and was suspected of violating the Securities and Exchange Act.
Nov.27, 2012   Nov.30, 2012	Li-zhen Wu, Deputy Director of the Bureau, led six relevant staff members to attend the 7th Symposium on Police Studies of the Strait cum Hong Kong and Macao in Macao.
Nov.28, 2012	Keelung City Field Office investigated XX Xu who produced and sold the fabricated drug “Ding-Yi Micro Activity Element”, and seized 5 kilograms of related raw materials. The Office suspected XX Xu of violating the Pharmaceutical Affairs Act.
Nov.28, 2012	Lian-ying Zhou, Financial Division, Economic Crime Investigation Department, Ministry of Public Security in Mainland China, and 7 relevant staff members were invited to attend the Working Group Meeting of Cross-strait Bank Union Credit Card Crime held by the Bureau.

Date	Summary of Facts
Nov.29, 2012	Maritime Field Division investigated XX Lai who established illegal factories making fake drugs, and seized 70 kilograms of liquid, powder, tablets, and capsules of fake drugs for humans and animals. The Division suspected XX Lai of violating the Pharmaceutical Affairs Act.
Nov.29, 2012   Dec.7, 2012	Hung-mou Pan, Deputy Director of MJIB, led staff to visit Indonesia, the Philippines, and Malaysia, and paid courtesy calls on equivalent local law enforcement agencies in hopes of promoting cooperation between equivalent legal institutions.
Dec.5, 2012	The Bureau held the Seminar of Discussion and Prevention of New Type Illegal Fundraising Crimes”.
Dec.5, 2012	Central Mobile Field Office investigated XX Shi who established 19 shell companies such as Jin-X Precious Metals Company to remit a large number of money from Hong Kong, and purchased gold bars and gold blocks that were delivered back to Hong Kong later. The Office seized 49 gold bars and NT\$20 million cash, and suspected XX Shi of violating the Banking Act.
Dec.6, 2012	Xi-ming Li, Section Chief Economic Crime Prevention Division of the Bureau led 10 relevant staff members and transferred five Taiwanese criminals with Criminal Adjudication XX Xue, XX Lin, XX He, XX Chen, and XX Ceng from Xiamen City.
Dec.10, 2012   Dec.15, 2012	Xi-ming Li, Section Chief of the Economic Crime Prevention Division, attended the working meetings of cross-strait joint striking against crimes and judicial cooperation.
Dec.11, 2012	One MJIB officer attended “the 2nd Seminar of Cross-strait Insurance Fraud Prevention” hosted by the Insurance Anti-Fraud Institute.





Date	Summary of Facts
Dec.11, 2012	Li-zhen Wu, Vice Director of the Bureau, led relevant staff to hold working meetings with a 19-person delegation led by Zhi-min Chen, Vice Minister of the Ministry of State Security, China, and greeted the delegation in the Grand Hotel on the same day.
Dec.11, 2012   Dec.13, 2012	Five MJIB officers attended “2012 Seminar of Anti-smuggling Information Exchange” hosted by the Directorate General of Customs, Ministry of Finance.
Dec.12, 2012	Maritime Field Division investigated XX Qiu, the person responsible for Bo-X Construction Company, who recruited members of the public in the name of operating a commission to raise funds over NT\$0.2 billion, and suspected XX Qiu of violating the Banking Act.
Dec.12, 2012	New Taipei City Field Division investigated Frenchmen Steve Baomdje and Ondoua Aime who falsely claimed to unspecified people that they could use medicinal syrup to “wash” normal paper into US dollar banknotes with unknown-source paper chips. The Division seized US dollar banknote reduction devices, dozens of KB version US\$100 fake US dollar banknotes, and suspected the foreigners of fraud crimes.
Dec.13,2012   Dec.18,2012	The Bureau invited Li-wei Liu, Director-General of Department of Public Security of Zhejiang Province, and 11 relevant staff members to visit Taiwan, and attended working group meetings of cross-strait joint striking against criminals.
Dec.18,2012	Maritime Field Division investigated XX Ye, the person responsible for the Song-X Property Management Consulting Company, who raised funds from unspecified people in the name of entertaining and gambling, and was suspected of violating the Banking Act.
Dec.18,2012	Thirteen MJIB officers attended the “Education and Training of Investigating Illegal Agricultural Pesticides Project” hosted by Executive Yuan.

Date	Summary of Facts
Dec.21,2012	Six MJIB officers attended a speech on “Current State and Development Trend of Securities Industry Operation in Mainland China” hosted by the Securities and Futures Bureau, Financial Supervisory Commission, Executive Yuan.
Dec.25,2012	Held the 81st meeting of “Negotiation Taskforce on Apprehending Oversees Fugitives of Economic Crime.”
Dec.26,2012	Taipei City Field Division investigated XX Wang, the Chairman of Xing-Gui-Yu-X Company, who funneled funds from the company, and arranged counterfeit transactions in applying for loans to Banks. The Division suspected XX Wang of violating the Securities and Exchange Act.



中華民國一〇一年  
2012

# 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 : 王福林  
Issure : Wang Fu-Lin
- 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102年6月  
Time of Issue : June, 2013
- 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)
- 



本年報屬贈閱品，版權所有，如有引用，請詳載出處

This Yearbook is given free by the publisher. Copyright reserved. Any use of information in the Yearbook should be accompanied by an acknowledgment of MJIB as the source.

ISBN : 978-986-03-7094-2 (精裝)

GPN : 1010201122

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101年/
The Prevention and Investigation of Economic Crime Yearbook, 2012	
/By Investigation Bureau, Ministry of Justice	
法務部調查局編. - - 新北市新店區：調查局,	民102.06
Xindian Dist., New Taipei City; Economic Crime Prevention Division; June, 2013	
面； 公分	
Sides; cm	
ISBN : 978-986-03-7094-2 (精裝)	
ISBN : 978-986-03-7094-2 (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	102010865







## 維護國家安全 打擊經濟犯罪

地址：23149 新北市新店區中華路 74 號

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

總機：02-29112241

檢舉專線：0800-007-007

ISBN 978-986-03-7094-2



9 789860 370942

GPN: 1010201122