

102年

經濟犯罪防制工作

THE PREVENTION AND INVESTIGATION OF ECONOMIC CRIME YEARBOOK 2013

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法務部調查局

Investigation Bureau, Ministry of Justice

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序言

Foreword

回顧過去一整年,國內先後發生食品添加毒澱粉(順丁烯二酸酐)、人工香精及銅葉綠素販售牟利等食品安全事件,甚至衍生出股票炒作案,面對此類犯罪不能僅就不肖業者追求私利、罔顧道德的層面看待,而應就其衍生的影響深入探討。以國家安全層面而言,應考量其對國家競爭力的威脅;以政府治理層面而言,應思考其對民心民情的影響;以經濟發展層面而言,應顧及其對市場秩序的危害。基此,政府必須多面向的採取措施,健全法令制度、落實行政管理、貫徹教育宣導、加強司法追訴,並應結合公、私部門力量,建立協力夥伴關係,發揮政府跨域治理效能,始能克竟全功。

In the past year, many food safety crises occurred, including the illegal use of maleic anhydride modified starch, artificial flavoring and chlorophyllin in food for profit. Some cases even involved stock speculation. These are not merely cases of selfish businesses pursuing profits at the cost of moral values. Their influence must be examined. The government must consider its threat to national competitiveness in terms of national security, its impact on national sentiments in term of political governance and its risks to the market order in terms of economic development. Therefore, the government must take a multifaceted approach to establish a comprehensive regulatory system, fully implement administrative management, promotion education and enhance judicial prosecution. The government should also integrate public and private forces and establish partnerships to accomplish the effects of cross-regional governance and obtain success.

去(102)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,並賡續遵照行政院指示,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,期能有效排除民怨,保障民眾權益,全年本局計偵辦經濟犯罪及一般犯罪案件共1,087案,嫌疑人數2,709人,涉案標的高達新臺幣(下同)二千三百億餘元。尤在偵辦企業貪瀆案件方面成果豐碩,以2月間偵辦股票上櫃交易之普〇公司董事長王〇〇等人涉嫌違反證券交易法案,於單一案件中衍生出操縱股價、內線交易、虛假交易、掏空公司及基金經理人收賄坑殺散戶等案件,犯罪金額達十五億餘元,備受社會關注。

In 2013, the Bureau focused on investigating major economic crimes such as stock market crimes, financial crimes and corporate corruption. As instructed by the Executive Yuan, the Bureau has been actively investigating crimes affecting public living standards, including fake drugs, harmful goods, abnormal imported goods, telephone fraud and coercion, and illegal solicitation of funds in order to protect the public interest and reduce grievances. In 2013, the Bureau investigated 1,087 regular and economic crimes and 2,709 suspects involving a potential \$120 billion NT of illegal proceeds. The Bureau achieved great results in investigating corporate corruption. In February, the Bureau investigated Wang XX, Chairman of a listed company, Pu X Company, and others for suspected violation of the Securities and Exchange Act. This was a major crime that led to stock price manipulation, insider trading, false trading, tunneling bribing fund managers and harming investors. This is an extremely high profile case with crime proceeds reaching \$1.5 billion NT.

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推動「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,去年並自大陸遣返社會矚目之重大經濟罪犯張〇〇、周〇〇等歸案。未來將持續強化重大外逃罪犯之遣返及跨兩岸重大民生犯罪及非法吸金犯罪等案件之共同偵辦成效。

Since the authorities signed the Cross-Strait Agreement on Joint Crime-Fighting and Judicial Mutual Assistance on April 26, 2009, the Bureau has been working with law enforcement authorities in mainland China to promote intelligence exchange, collaborative assistance and investigation, assistance in extraditing criminals and suspects, and mutual visits and exchanges. Last year, the Bureau extradited major perpetrators of economic crimes, Chang XX and Chou XX from China. In the future, the Bureau will continue to strengthen joint investigation efforts toward the extradition of fugitives who have committed major crimes, and regarding major cross-strait crimes against the public good and illegal solicitation of funds.

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。

This yearbook provides an overview and presents the outcomes of the prevention and control of economic crimes in the past year. The statistics are categorized, computed and explained. The data is also compared and analyzed against information from the previous year. In addition, there is a special report on major issues related to economic crimes. It is hoped that readers will continue to scrutinize the Bureau and point out any shortcomings and improvements needed so that the Bureau will be able to excel in the prevention and control of economic crimes and live up to the expectations of this country and the people.

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中華民國 103 年 10 月 Oct, 2014



Editorial

一、編輯目的 / Editor's Goal

本年報係彙整本局去(102)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。

This annual report compiles data and information related to activities against economic crimes that were performed by the MJIB over the past year (2013). Statistics have been compiled and analysis performed, and used to study the causes of crimes, understand the situations of crimes and prepare corresponding measures. Two articles showing our staff's research activities are also included in this report for reference.

二、編輯內容 / Contents

(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。

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

三、凡例 / Annotations

- (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。
 - (1) In this yearbook, enumeration units are the following: 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.
- (二)各項數字之百分比,採四捨五入方式計算。
 - (2) All percentages used have been rounded off to the second decimal place.
- (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。
 - (3) For connected cases, for the convenience of compilation, cases here are categorized by major offense. Special cases, if any, are annotated with explanations.

(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
- (4) The meaning of symbols used in graphs and tables:
 - means no data, or data unknown.

 NA means calculation not available.
- (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。
 - (5) Figures on the cases of economic crimes in this yearbook include cases where the number of victims and the amount involved do not meet the definitions in the Special Notes for Serious Economic Crimes Investigated by Prosecutors Offices set forth by the Ministry of Justice (MOJ) and the Recognition Guidelines for Serious Economic Crimes of the MJIB. Therefore, figures on economic crime cases as tallied by the MJIB are greater than the statistics of the MOJ or other government agencies.

- (六)本年報所列之重要案例,係指業經本局調查移送檢察機關偵查並 經起訴或函送權責主管機關行政處分者。
- (6) Referred cases mean cases referred to and prosecuted by the public prosecutors office or sent by letter to the competent authority for administrative action.
- (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。
- (7) The statistical analyses of various types of crimes are made based on cases investigated by the Bureau only.
- (八)本年報表圖所列「百分比」之計算係以 101 年為計算基準年,「增減率」之計算為:增減率 =[(本期-上期)/上期]×100%。
- (8) The "percentages" listed in tables and charts of this annual report are calculated using 2012 as the base year. "Rate of Change" is calculated as follows: Rate of Change = [(Current Period Previous Period) / Previous Period] x 100%.

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壹、工作職掌及建制依據

I. Authority and Basis of Establishment

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

In light of the soaring incidence of economic crime that threatened to stifle our economic vitality, the Executive Yuan passed on May 10, 1979 a resolution assigning the Investigation Bureau under the Ministry of Justice the mission of "economic crime prevention." The mission entails investigating and preventing activities that may undermine our social order and economic development. This move by the government was based on Article 11 of the Statutory Job Descriptions promulgated by the Executive Yuan that specifies: "Special matters for investigation and prevention as instructed by the higher authorities" and Article 2 of the Statute Governing the Organization of the Investigation Bureau. On the basis of Executive Yuan's Directive Letter Tai-68-Fa-Tze-#5584 dated June 8, 1979, the Bureau established an Economic Crime

Prevention Center exclusively in charge of jobs related to the prevention of economic crimes. After the three-reading procedure in the Legislative Yuan on November 30, 2007, the "MJIB's Organizational Ordinance" was announced by the President on December 19, 2007, and promulgated by the Executive Yuan on March 20, 2008, to be effective as of March 1, 2008. The Investigation Bureau under the Ministry of Justice (MJIB) is in charge of preventing serious economic crimes according to Article 2 of the Organic Act for the Investigation Bureau, Ministry of Justice; on the basis of Article 3 of the Ordinance, the "Economic Crime Prevention Division" has been established in the MJIB.

- [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:
- (1) According to Article 2 of Organic Act for the Investigation Bureau, Ministry of Justice, the authority of MJIB is indicated as follows:
 - 一、內亂防制事項。
 - (i) Matters concerning control of internal insurgence;
 - 二、外患防制事項。
 - (ii) Matters concerning prevention of foreign attack;
 - 三、洩漏國家機密防制事項。
 - (iii) Matters concerning prevention of leak of national secrets;
 - 四、貪瀆防制及賄選查察事項。
 - (iv) Matters concerning control of corruption and dereliction of duty and investigation of election bribery;
 - 五、重大經濟犯罪防制事項。
 - (v) Matters concerning prevention of serious economic crimes;
 - 六、毒品防制事項。
 - (vi) Matters concerning narcotics control;
 - 七、洗錢防制事項。
 - (vii) Matters concerning prevention of money laundering;
 - 八、電腦犯罪防制、資安鑑識及資通安全處理事項。
 - (viii)Matters concerning prevention of computer crimes, investigation of information security, and handling information security;
 - 九、組織犯罪防制之協同辦理事項。
 - (ix) Coordinated efforts into control of organized crime;

- 十、國內安全調查事項。
- (x) Matters concerning investigation of domestic security;
- 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。
- (xi) Matters concerning authority security affairs, national security, coordinating and enforcing citizen security education;
- 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。
- (xii) Matters concerning coordinating native and foreign relevant authorities, international cooperation, oversea national security investigation, and transnational investigation of and assistance with crime cases;
- 十三、兩岸情勢及犯罪活動資料之蒐集、建檔、研析事項。
- (xiii) Matters concerning cross-strait criminal activities and collection, filing, and investigation of the situation;
- 十四、國內安全及犯罪調查、防制之諮詢規劃、管理事項。
- (xiv) Matters concerning investigation of domestic security, inquiries of prevention, and management;
- 十五、化學、文書、物理、法醫鑑識及科技支援事項。
- (xv) Matters concerning technological support of chemistry, documents, physics, and investigation of forensic machines;
- 十六、通訊監察及蒐證器材管理支援事項。
- (xvi) Matters concerning support of telecom surveillance and equipment for collecting evidence;
- 十七、本局財產、文書、檔案、出納、庶務管理事項。
- (xvii) Matters concerning handling of properties, documents, files, treasurer, and general affairs in the Bureau;
- 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。
- (xviii) Matters concerning public awareness of activities, accepting complaints, reception of visitors, contact with the press, service of the public, and other public affairs;
- 十九、調查人員風紀考核、業務監督與查察事項。
- (xix) Matters concerning evaluation of investigator, surveillance and inspection of activities;
- 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。
- (xx) Special matters for investigation and prevention concerning national security and national interest as instructed by higher authorities.

貳、組織與業務概況

II. Overview of the Organization and Business

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。

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

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:

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

- 一、重大經濟犯罪防制工作之規劃、指導、協調及考核。
- (1) Planning, directing, coordinating, and evaluating preventive measures for serious economic crimes;
- 二、重大經濟犯罪預防工作之規劃及執行。
- (2) Planning and executing preventive approaches for serious economic crimes;
- 三、重大經濟犯罪案件偵查、偵辦之指導及審核。
- (3) Investigating, and directing and evaluating investigation of serious economic crimes;
- 四、追緝外逃重大罪犯之綜合業務。
- (4) Comprehensive business for international criminal affairs and seizing fugitives abroad;
- 五、兩岸共同打擊犯罪工作之綜合業務。
- (5) Secretarial business for cooperation in cross-strait crime fighting;
- 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。
- (6) Information exchange and cooperative investigation in the fight against cross-strait economic crime;
- 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。
- (7) Editing the Yearbook and working handbooks, and data filing and management;
- 八、其他有關經濟犯罪防制事項。
- (8) Other relevant prevention of economic crimes.

參、法務部調查局重大經濟犯罪案件認定要點

III. MJIB Recognition Guidelines for Serious Economic Crimes

法務部自69年頒布「經濟犯罪之罪名及範圍認定標準」後,期間為因應社會經濟狀況及犯罪趨勢,迭經多次修正,93年復因經濟發展、金融自由化之影響,原有之犯罪態樣及標的金額多有變異,為反映實際情況,爰修正「重大經濟犯罪」之定義,於同年8月26日以法檢字第0930803048號函發「檢察機關辦理重大經濟犯罪案注意事項」暨條文說明對照表,以作為檢察官妥速偵辦重大經濟犯罪案件之準則,本局即依據前揭注意事項訂定「重大經濟犯罪案件認定要點」〔2〕,98年1月7日奉法務部核定經濟犯罪案件認定要點,修訂內容如下:

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. The revised contents are as follows:

- 〔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。
- (2) Please refer to Notes 3 and 4 of the Prevention and Investigation of Economic Crime Yearbook of 2009 for the content of the Guidelines.
 - 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:
 - The following offenses, depending on the number of victims and dollar amount involved, are defined as serious economic crimes:
 - (一) 刑法第 339 條、破產法第 154 條、第 155 條之罪。
 - (1) Offenses as stipulated in Article 339 of Criminal Code, and Articles 154 and 155 of Bankruptcy Act
 - (二) 刑法第 335 條、第 336 條之罪。
 - (2) Offenses as stipulated in Articles 335 and 336 of Criminal Code;
 - (三) 刑法第342條之罪。
 - (3) Offenses as stipulated in Article 342 of Criminal Code;
 - (四)刑法第344條之罪。
 - (4) Offenses as stipulated in Article 344 of Criminal Code.

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:

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 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。
- (1) A. For Public Prosecutors Office of Keelung, Taipei, New Taipei City, 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 前款以外之地方法院檢察署被害人人數 30 人以上或被害法益金額新 臺幣 1,000 萬元以上者。
- (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.

- 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:
 - 2. The following offenses are identified as serious economic crime, provided damage to interests protected by the law exceeds \$2,000,000:
 - (一) 懲治走私條例第2條之罪。
 - (1) Offenses as stipulated in Articles 2 of Punishment of Smuggling Act;
 - (二)稅捐稽徵法第41條至第43條之罪。
 - (2) Offenses as stipulated in Articles 41 to 43 of Tax Collection Act;
 - (三)商業會計法第71條之罪。
 - (3) Offenses as stipulated in Article 71 of Commercial Accounting Act;
 - (四)管理外匯條例第22條之罪。
 - (4) Offenses as stipulated in Article 22 of Foreign Exchange Regulation Act.

- 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
 - 3. The following offenses that are identified as serious economic crimes that may endanger the economic development and financial stability of the nation:
 - (一) 刑法第 195條、第 196條、妨害國幣懲治條例第 3條之罪。
 - (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;
 - (二) 刑法第 201 條、第 201 條之 1 之罪。
 - (2) Offenses as stipulated by Articles 201 and 201-1 of Criminal Code;
 - (三) 刑法第 339 條之 1 至第 339 條之 3 之罪。
 - (3) Offenses as stipulated in Articles 339-1 to 339-3 of Criminal Code;
 - (四) 商標法第81條、第82條、著作權法第91條、第92條之罪。
 - (4) Offenses as stipulated in Articles 81 and 82 of Trademark Act, and in Articles 91 and 92 of Copyright Act;
 - (五) 證券交易法第 171 條至第 174 條之罪。
 - (5) Offenses as stipulated in Articles 171 and 174 of Securities & Exchange Act;
 - (六) 期貨交易法第 112 條至第 116 條之罪。
 - (6) Offenses as stipulated in Articles 112 to Article 116 of Futures Trading Law;

- (七) 公平交易法第35條第2項之罪。
- (7) Offenses as stipulated in Paragraph 2, Article 35 of Fair Trade Act;
- (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。
- (8) Offenses as stipulated in Articles 125, 125-2, 125-3, 127-1, and in 127-2 of Banking Act;
- (九) 金融控股公司法第 57 條、第 57 條之 1、第 58 條第 1 項之 罪。
- (9) Offenses as stipulated in Articles 57, 57-1 and Paragraph 1 of Article 58 of Financial Holding Company Act;
- (十) 票券金融管理法第 58 條、第 58 條之 1、第 59 條、第 60 條之罪。
- (10) Offenses as stipulated in Articles 58, 58-1, 59 and 60 of Act Governing Bills Finance Business;
- (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。
- (11) Offenses as stipulated in Articles 48, 48-1, 48-2, 49, 50 and 51 of Trust Enterprise Act;
- (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。
- (12) Offenses as stipulated in Articles 38-2, 38-3, 39 and 40 of Credit Cooperative Act;

- (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。
- (13) Offenses as stipulated in Articles 167, Paragraph 5 of Article 168, Articles 168-2 and 172-1 of Insurance Law;
- (十四) 農業金融法第39條、第40條、第44條、第45條之罪。
- (14) Offenses as stipulated in Articles 39, 40, 44 and 45 of Agricultural Finance Act;
- (十五) 金融資產證券化條例第 108條、第 109條之罪。
- (15) Offenses as stipulated in Articles 108 and 109 of Financial Asset Securitization Act;
- (十六) 證券投資信託及顧問法第 105 條至第 109 條之罪。
- (16) Offenses as stipulated in Article 105 to 109 of Securities Investment Trust and Consulting Act;
- (十七) 證券投資人及期貨交易人保護法第38條之罪。
- (17) Offenses as stipulated in Article 38 of Securities Investor Protection Act;
- (十八) 消費者債務清理條例第 148 條及第 149 條第 1 項之罪。
- (18) Offenses as stipulated in Article 148 and Paragraph 1 of Article 149 of Consumer Insolvency Proceedings.

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

rood safety crises occ egal use of maleic anhydride modin icial flavoring and Ilin in food for p ases even in ese are not of selfish est of moi ir influen ust consi reat to n ecurity, Part Two n nation d its risk 第二部分 This year overvie and pres 工作概況 reventio and cont past ye Performance Overview explaine he statist informati e data is a the previo al report o at readers w elated to eco shortcomings e the Bureau and peeded so that the Bureau will be able of economic crimes

壹、召開經濟犯罪防制執行會報

I. Convene Inter-agency Meetings on the Execution of Economic Crime Prevention

本局於 102 年 5 月 30 日及 11 月 28 日分別召開「經濟犯罪防制執行會報」第 124、125 次會議,推動重要工作如下:

The 124th and the 125th Inter-agency Meetings on the Execution of Economic Crime Prevention were held on May 30 and November 28, 2013 with the following important tasks accomplished:

- 一、執行防制經濟犯罪相關措施
- 1. Measures Taken for Prevention of Economic Crimes
 - (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9案。
 - (1) Fair Trade Commission, Executive Yuan The Commission handled 9 cases involving violations of the Fair Trade Act forwarded by the MJIB.
 - (二)金融監督管理委員會(下稱金管會)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102年9月16日至18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116位。

(2)Banking 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 September 16 - 18, 2013. The 116 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.

(三)外交部領事事務局

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

協同會報單位執行經濟犯罪防制各項工作。 The Bureau cooperated with other agencies in various tasks of economic crime prevention.

(四)經濟部智慧財產局

- (4) Intellectual Property Office, Ministry of Economic Affairs (MOEA)
 - 1.102年2月26日召開「102年度第1次保護智慧財產權協調會報」,安排財政部關務署、經濟部工業局及本局分別就「國際海關共同查緝行動」、「臺灣製產品 MIT 微笑標章」、「專利法新法及相關子法規定配套措施」及「重大網路侵權行為列為非告訴乃論、封鎖境外重大侵權網站、ISP 及三振條款試行方案」等議題進行專題報告外,並檢討 101年全年度「貫徹保護智慧財產權行動計畫」的執行成效。
 - 1. The "2013 1st Coordination Meeting for the Protection of Intellectual Property Rights" held on February 26, 2013 brought together the Customs Administration of the Ministry of Finance, Industrial Development Bureau of the Ministry of Economic Affairs and the MJIB to conduct thematic reports on issues of "International Customs Joint Crackdown Actions", "Seal of MIT Approval of Taiwan-made Products", "Supportive Measures for New Patent Law and

Related Rules" and "Pilot Programs for Classifying Significant Net-work Violations Behavior as Indictable Offenses, Blocking Major Foreign Infringement of Websites, and ISP and Graduated Response", respectively, and to review the effectiveness of "The Implementation of Intellectual Property Rights Protection" during 2012.

- 2. 102 年 8 月 27 日召開「102 年度第 2 次保護智慧財產權協調會報」,除行政院原民會及本局分別就「原住民族傳統智慧創作保護條例相關子法示範辦理情形」及「營業秘密法之修正重點與後續各界關切之問題與反應」提出專題報告外,並檢討 102 年上半年貫徹保護智慧財產權行動計畫各項執行措施之執行情形。
- 2. The "2013 2nd Coordination Committee for the Protection of Intellectual Property Rights" held on August 27, 2013 not only conducted thematic reports on "Demonstration of Handling of Situations involving Related Rules on the provisions prescribed in Protecting Aboriginal Traditional Intellectual Creations" and "Focuses of Trade Secrets Act Amendment as well as Subsequent Questions and Responses of Concerned to All Parties" presented by the Council of Indigenous Peoples, Executive Yuan and MJIB, but also reviewed the work conditions regarding each enforcement measure of "The Implementation of Action Plan for Intellectual Property Rights Protection" in the first half year of 2013.

- 3.以不定期和機動方式,執行光碟工廠、刻版廠及相關處所之查核工作,102年度共執行查核675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77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862件疑似販賣盜版、仿冒品網站,已移請保智大隊查處。
- 3. We performed 675 unscheduled and flexible audit visits at disc factories, engraving factories and related premises in 2013, and counseling factories 77 times to implement self-management for the establishment of internal audit mechanisms. Furthermore, we arranged for draftees to assist the intellectual protection brigade to carry out network patrol tasks during their stand-by periods. There were 862 cases of suspicion of trafficking piracy and counterfeit goods websites which were transferred to the intellectual protection brigade for investigation.

(五)法務部檢察司

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

法務部於 102 年 10 月 4 日依「經濟犯罪防制執行會報」第 124 次會議決議,修正「檢察機關辦理通緝案件應行注意事項」 第 5 點規定為「通緝書除正本送內政部警政署外,並以副本抄送 案件移送或報告之司法警察機關、被告或受刑人戶籍所在地之縣 市警察局,另以副本通知被害人(或其最近親屬一人)」。

On October 4, 2013, the Ministry of Justice, in accordance with the 124th meeting resolution of "Economic Crime Prevention Report", amended the regulation of "Instructions for procuratorate in handling cases of fugitives" in Point 5 to "The Circular Order shall, in addition to the original being sent to National Police Agency, Ministry of the Interior, copies shall also be sent to the judicial or police organ where the case was transferred or reported, the city/county police station where the defendant or prisoner's permanent residence is registered and the victim (or his/her next of kin).

(六)臺灣高等法院檢察署

- (6) Taiwan High Public Prosecutor's Office
 - 1. 偵辦經濟犯罪案件 273 案,辦結 272 案。
 - 1. In 2013, 273 cases of economic crime were investigated, with 272 cases closed.
 - 2. 協同會報單位執行經濟犯罪防制各項工作。
 - 2. The Office is responsible for coordinating agencies to enforce each preventative measure regarding economic crimes.

(七)內政部警政署

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

針對各項對國內社會各層面可能引發之衝擊與治安疑慮議題, 持續督飭各警察機關先期蒐報各類危安預警情資,適時提供相關 單位有效疏處。

Targets suspicious issues which may cause domestic concerns and security impacts in each aspect of society. Continues to supervise all police agencies to search for early warning signs of various types of hazard in order to provide effective treatments for relevant units in a timely manner.

(八)內政部入出國及移民署

(8) National Immigration Agency, Ministry of the Interior

執行重大經濟犯罪(含貪瀆)案件出國安檢作業情形: Security operations for serious economic crime cases (including corruption) are as follows:

- 1. 列管安檢部分: 255 筆。
- 1. 255 security cases were listed.
- 2. 查獲安檢部分:149 筆。
- 2. 149 security cases were captured.

(九)法務部調查局

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

- 1.102 年 5 月 15 日通函外勤處站加強蒐報轄區製造商為增加食品 口感而販售添加未經核准之「順丁烯二酸酐化製澱粉」相關產 品之不法事證,並函送衛生主管機關行政查處。
- 1. Notified each field station on May 15, 2012 to strengthen its collection and reporting of evidence of unlawful selling and adding unapproved products related to Maleic Anhydride Modified Starch into food to intensify its flavor, and to refer such information to health administrative authorities for investigation.
- 2.102 年 6 月 25 日就「國內投信基金經理人操作共同基金衍生經濟犯罪問題探討與防制」議題邀請專家學者舉辦第 46 次防制經濟犯罪研討會。
- 2.Invited experts and scholars to organize the 46th Symposium on Economic Crime Prevention on the issue of "Exploration and Prevention of Economic Crimes Derived from the Operation of Mutual Funds by Domestic Investment Trust Fund Managers" on June 25, 2013.
- 3.102 年 6 月 26 日召開「追緝外逃經濟罪犯協調小組」第 82 次會議,提列外逃通緝犯 8 案 8 人。
- 3. Convened the 82nd meeting of "Apprehending Fugitive Economic Criminals Coordinating Task Force" on June 26, 2013 to report 8 fugitives regarding 8 cases.

- 4.102 年 7 月 31 日 (農曆七月中元節前) 通函外勤處站加強蒐報 斃死禽畜非法流供食用相關情資,並加強查緝,以維護民眾於 肉品消費旺季之食用安全。
- 4. Notified field stations by letter on July 31, 2013 (before the Ghost Festival of Chinese lunar calendar) to strengthen relevant information collection and investigation with regard to unlawful provision of dead livestock in order to protect the security of public meat consumption during the peak season.
- 5.102 年 9 月 6 日通函外勤處站注蒐不肖業者利用電價調漲趁機 哄抬物價、囤積居奇、聯合壟斷,造成非經濟因素物價波動相 關情資,並賡續協調轄內機關團體加強穩定物價「舉報商品囤 積免付費檢舉專線電話 0800-007-007」之宣導,呼籲全民踴躍 檢舉,展現政府貫徹執行穩定物價的決心。
- 5. Notified field stations by letter on September 6, 2013 to pay attention and collect intelligence on price fluctuations caused by non-economic factors of unscrupulous operators taking advantage of increased electricity rates to force up prices, comer the market and jointly monopolize. Continuously coordinated with government agencies and organizations in their field of jurisdiction to enhance the price stability advocacy of "Toll-free phone number 0800-007-007 for reporting commodity hoarding" to call for universally enthusiastic reports from the public so as to demonstrate the government's determination toward the implementation of price stability.

- 6.102年11月11日通函外勤處站加強蒐報市售民生物資添加「銅 葉綠素」、「銅葉綠素鈉」等著色劑之食品涉嫌標示不實相關 情資,並配合各地檢署及衛生主管機關溯源查辦相關不法,以 維護民眾食安權益。
- 6.Notified field stations by letter on November 11, 2013 to intensify the collection of information regarding allegedly false labeling of retail food products adding "copper chlorophyll" or "sodium copper chlorophyll" coloring agents, and to cooperate with the field prosecutor's offices and health authorities to track and investigate related illegal activities in order to protect the public interest regarding food safety.
- 7.102 年 12 月 19 日召開「追緝外逃經濟罪犯協調小組第 83 次會議,提列外逃通緝犯 7 案 8 人。
- 7. Convened the 83rd meeting of "Apprehending Fugitive Economic Criminals Coordinating Task Force" to report 8 fugitives regarding 7 cases on December 19, 2013.
- 8.102 年 12 月 11 日就「上市(櫃)公司利用衍生性金融商品從事犯罪問題探討與防制」議題邀請專家學者舉辦第 47 次防制經濟犯罪研討會。
- 8.Invited experts and scholars to host the 47th Symposium on Economic Crime Prevention on the issue of "Exploration and Prevention of Economic Crimes Derived from the Operation of Mutual Funds by Domestic Investment Trust Fund Managers" on December 11, 2013.

- 9. 全年移送偵辦經濟犯罪及一般犯罪案件共計 1,087 案,涉案標的新臺幣(下同) 2,302 億 2,714 萬 2,729 元,移送嫌疑人 3,345 人;另查緝漏稅案件 25 案,移送稅捐關務機關裁罰金額 2 億 5,270 萬 3,890 元,包括:
- 9. In 2013, a total of 1,087 cases of economic crime and general crime, with 3,345suspects, involving \$230,227,142,729 were transferred to Prosecutor's Offices; 25 cases of tax evasion involving fines of \$252,703,890 were transferred to tax collection organizations and customs administrations. The criminal cases included:
- (1) 偵辦股市犯罪案件 73 案,犯罪標的 54 億 6,295 萬元。
- (1) Stock market crimes: 73 cases, \$5,462,950,000.
- (2) 偵辦金融機構違法放款案件 6 案,犯罪標的 3 億 7,155 萬元。
- (2) Illegal loans given by financial institutions: 6 cases, \$371,550,000.
- (3) 偵辦侵害智慧財產權案件 53 案,侵權金額 20 億 6,673 萬元。
- (3) Violation of intellectual property rights: 53 cases, \$2,066,730,000.
- (4) 民生犯罪案件 [3] 299 案,犯罪標的 17 億 6,469 萬元,其中:
- (4) 299 cases of livelihood crimes, involving \$1,764,690,000, which include:

- A、黑心食品 16 案、15 億 1,085 萬元。
- A \ Adulterated foods: 16 cases, \$1,510,850,000.
- B、偽劣假藥 235 案、7,800 萬元,查獲各類偽禁藥 435 萬顆。
- B \ Counterfeit drugs: 235 cases, \$78,000,000, seized 4,350,000 tablets.
- C、黑心商品 36 案、1 億 2,350 萬元。
- C \ Adulterated commodities: 36 cases, \$123,500,000.
- D、重利案件 12 案、5,234 萬元。
- D \ Usury: 12 cases, \$52,340,000.
- (5) 偵辦電話詐欺恐嚇案件 54 案, 詐欺金額 2 億 3,926 萬元。
- (5) Telephone fraud and intimidation: 54 cases involving defrauduling of NT\$239.26 million
- 〔3〕依法務部頒訂「檢察機關打擊民生犯罪專案實施計畫」,民生犯罪之範圍為:
- [3] In accordance with "The implementation program of prosecutors' cracking down livelihood crimes project" promulgated by the Ministry of Justice, the scope of livelihood crimes includes:
 - 一、使可對民眾生命或身體造成危害之食品、藥品或日常用品流入市面,因而造成民眾恐 慌之犯罪行為。
 - 1. Crime of making food, medicines or daily supplies which are hazardous to public life or the body available on the market and causing the public to panic
 - 二、重大竊盜犯罪:侵入住宅竊盜及汽車竊盜、擄車勒贖行為。
 - 2. Major theft crime: burglary, car theft and abduction by car for ransom
 - 三、以犯重利罪為常業之地下金融業者或集團。
 - 3. Underground financial industry or group-run businesses based on the crime of usury
 - 四、受託催討債務而以暴力或其他足以構成犯罪之手段,對借款人催款或討債之個人或集 團。
 - 4. Individuals or groups entrusted to demand debt repayment by means which constitute a crime of violence

- 五、以網路、電話、簡訊等方式進行詐欺、恐嚇之犯罪行為。行政院治安會報另有偵辦電 話詐欺恐嚇案件專案執行,相關數據資料單獨列計。
- 5. Conducting crimes of fraud and intimidation through the Internet, telephone, SMS, etc. The public security meeting of the Executive Yuan has executed a telephone fraud and intimidation investigation project, and its relevant data will be taken into account separately.
- 二、研提專題報告
- 2 \ Presentation of special reports
 - (一)入出國自動查驗通關系統介紹(內政部入出國及移民署提報)。
 - (1) Introduction of automated immigration clearance system (e-Gate) (presented by National Immigration Agency, Ministry of the Interior).
 - (二)金融監督管理委員會對金融機構洗錢防制作業之檢查重點及具體 作為(金管會檢查局提報)。
 - (2) The focus of inspection and specific actions of the Banking Bureau, Financial Supervisory Commission on financial institutions' money laundering operations. (Presented by Financial Examination Bureau of FSC).

貳、經濟犯罪預防工作

II. Prevention of Economic Crimes

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:

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:

一、蒐集情資,研析運用

蒐集各類工商情資,建檔研析,提供內、外勤單位參考;另針對國內工商企業或個人發生違常、違規狀況,即時深入掌握了解,機先發掘犯罪預警,研採妥適防制作為。本年計蒐集各類工商財務營運異常暨犯罪預警情資 2,616 件、調查專(簡)報資料 86 件、違常違規案件函送主管機關行政處理 100 件。(詳表 2.01、2.02 及圖 2.01)

1 Nata 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 2013, we gathered intelligence on 2,616 cases of various financial and operational abnormalities in industry and business, and possible illegal activities, 86 cases of special investigations, and 100 cases of illicit or illegal activities and referred them to the competent authorities (see Tables 2.01 & 2.02 and Graph 2.01).

表 2.01 Table 2.01

表 2.01 102 年執行犯罪預防工作統計

Table 2.01 Statistics of Economic Crime Prevention Efforts in 2013

單位:件 Unit: Case

77.0	蒐集資料 Information Collection				(告)(告)(日)(元)(h)	舉辦防制經濟犯罪研討
項目 Item	經濟犯罪預警資料 Economic Crime Alert Information			專(簡)報資料	違常違規行政 處理 Routine	會(次) Economic
月別 Month	蒐報 Collection	採用 Use	採用比率 Use Percentage	Project (Presentation) Information	Violation Administrative Processing	Crime Prevention Seminars Held (No. of Times)
合計 Total	2,616	2,585	98.81%	86	100	2
1月 January	417	409	98.08%	2	6	0
2月 February	277	273	98.56%	1	3	0
3月 March	389	387	99.49%	1	13	0
4月 April	249	249	100.00%	4	6	0
5月 <u>May</u>	241	237	98.34%	0	9	0
6月 June	210	205	97.62%	6	13	1
7月 July	153	153	100.00%	4	14	0
8月 August	131	131	100.00%	6	9	0
9月 September	152	151	99.34%	5	9	0
10月 October	163	162	99.39%	46	8	0
11月 November	151	147	97.35%	8	6	0
12月 December	83	81	97.59%	3	4	1

表 2.02 Table 2.02

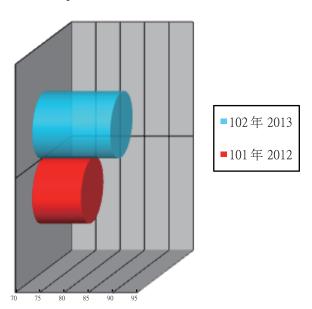
表 2.02 近 2 年執行犯罪預防工作統計

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

項目	蒐集資 Information		違常違規行政處理	舉辦防制經濟犯 罪研討會(次) Economic Crime Prevention Seminars Held (No. of Times)	
Item 年別 Year	經濟犯罪預警資料 Economic Crime Alert Information	專(簡)報資料 Project (Presentation) Information	Routine Violation Administrative Processing		
合計 Total	5,946	166	190	4	
101年 2012	3,330	80	90	2	
102年 2013	2,616	86	100	2	

圖 2.01 Graph 2.01 單位:件 Unit: Case





經濟犯罪預警資料 Economic Crime Alert Information

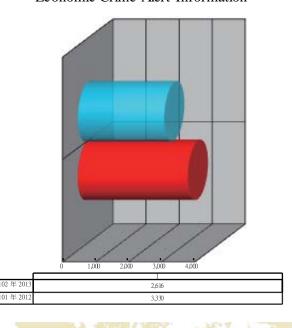


圖 2.01 近 2 年蒐集資料比較

Graph 2.01 Comparison of Collected Information over the Past 2 Years

- 二、編撰專報,提供參處
- 2. Preparing Special Reports for Reference
 - (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。
 - (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.
 - (二)編印「101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。
 - (2) The Bureau compiled and printed the "2012 Compilation of Special Reports", which it distributed to field offices in order to improve professional knowledge and investigative techniques of the staff.

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。

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.

四、查察違常,防範不法

4. Detect illicit and illegul sitation

「舉報商品囤積免付費檢舉專線電話 0800-007-007」受理案件計 9 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。

Received 9 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.

五、通報函送,行政處理

- 5. Notifying Competent Authorities of Administrative Actions
 - (一)第〇金證券投資信託股份有限公司運用發行之「旗〇」、「大〇華」、「店〇市場」等3檔基金,由基金經理人引用缺乏合理分析之投資分析報告,於101年7月至8月間買進普〇公司股票,造成基金嚴重虧損,損害基金受益人權益,金管會證券期貨局於102年4月2日依證券投資信託及顧問法第111條等規定,裁處第〇金投信240萬元罰鍰,並命令該公司解除時任董事長及3名基金經理人職務,另對行為時總經理停止執行1年業務等處分。

- (1) The Golden Securities Investment Trust Co., Ltd. exercised three self-issued funds, "Flag ", "Big China" and "Shop Market", to buy the shares of Pu company based on an irrational investment analysis report made by fund manager during July to August of 2012 which caused serious losses of funds and damaged the interests of fund beneficiaries. In accordance with the provisions prescribed in Article 111 in the "Securities Investment Trust and Consulting Act", the Securities and Futures Bureau of FSC penalized the said Company with a fine of 2.4 million NT dollars, ordered it to fire the then chairman and three fund managers, and imposed a one-year suspension of business operations on the General Manager at that time.
- (二)天〇五行生物科技有限公司負責人黃〇〇,未具藥商資格,分別在八大戲劇台、好萊塢電影台、高點綜合台、八大第1台、緯來綜合台及緯來戲劇台等電視台、宣播「長骨補髓增高計畫、糖尿病新福音、治消渴賜爾康」等藥品廣告,經高雄市調查處函送臺中市政府衛生局參處,該局於102年8月21日以違反藥事法第65條規定,爰依同法第91條第1項規定,裁處該公司235萬元罰鍰。
- (2) Hung ○○, the person responsible for Teng Shin Biotech Co., Ltd., without a pharmaceutical company certificate, broadcast "Height increase program through bone growth and marrow complement", "New gospel for diabetes",

"Health offer and thirsty treatment" drug advertisements in eight television dramas, Hollywood Movies, High Spot Television, 1st Television of eight televisions dramas, VideoLand Drama Television and VideoLand Show Television. The case was transferred by Kaohsiung City Field Office to the Health Bureau of Taichung City Government for investigation. The alleged company was penalized with a fine of 2.35 NT dollars by the Taichung Health Bureau on August 21, 2013 in accordance with the provisions of Article 65 and Paragraph 1 of Article 91 of the "Pharmaceutical Affairs Act ".

- (三)泰〇公司為增加其產品口感,在澱粉製品內添加順丁烯二酸 (酐),經嘉義縣調查站將樣品送交衛生福利部食品藥物管理署 檢驗,該署確認後即責成各縣市衛生單位啟動行政稽查,除查封 違規產品 565.86 公噸外,102 年 7 月 16 日並對泰〇公司等相關 業者陸續依違反食品安全衛生管理法第 12 條等規定裁處罰鍰,金 額累計達 119 萬元。
- (3) In order to increase the taste of products, Thai Company added maleic acid (anhydride) to its starch products. The Food and Drug Administration of MOHW instructed each local health unit to initiate an administrative inspection after identifying this illegal ingredient in the samples which were transferred from Chiayi County Bureau of Investigation. In addition to seizing 565.86 tons of this illegal product, the FDA, according to the provisions prescribed in Article 12 in

the "Act Governing Food Sanitation", penalized the said company and relevant industries by fining them an accumulated amount of 1.19 million NT dollars on July 16, 2013.

六、舉辦研討,共同防範

6. Holding Symposiums and Collaboration on Economic Crime Prevention

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:

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.

(一)「基金經理人操作共同基金衍生犯罪問題探討與防制」研討會: 102年6月25日本局舉辦「基金經理人操作共同基金衍生 犯罪問題探討與防制」研討會,受邀參加者有殷乃平(政治大學 金融系兼任教授)、陳俊仁(成功大學法律系副教授)、陳晴教(臺 灣桃園地方法院院長)、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)、林弘立(中華民國證券投資信託暨顧問商業同業公會理事長)、劉麗茹(行政院勞工委員會勞工退休基金監理會副主委)、王詠心(金管會證券期貨局副局長)、陳峰富(大通商務法律事務所律師)、馬國柱(安侯建業會計師事務所會計師)等人。

(1) Symposium on "Exploration and Prevention of Economic Crimes Derived from the Operation of Mutual Funds by Fund Managers":

MJIB invited Mr. Nai-ping Yin (Adjunct Professor of Department of Finance, National Chengchi University), Mr. Jun-ren Chen (Associate Professor, National Cheng Kung University Department of Law), Mr. Qing-jiao Chen (Chief Justice of Taiwan Taoyuan District Court), Mr. Chong-chen Wu (General Manager of Securities and Futures Investors Protection Center), Mr. Hongli Lin (Chairman of SITCA), Ms. Li-ru Liu (Vice Chairman of Bureau of Labor Funds, Ministry of Labor), Yong-xin Wang (Deputy Chief of Securities and Futures Bureau, Financial Supervisory Commission), Feng-fu Chen (attorney of the Chase Law Firm) and Kuo-zhu Ma (CPA of KPMG) to participate in the Symposium on "Exploration and Prevention of Economic Crimes Derived from the Operation of Mutual Funds by Fund Managers".

1. 研討背景:

1. Background:

國內共同基金發展始於72年間,隨金融改革開放逐漸與 全球市場接軌,至101年,投信業已達38家,證券投資顧問事 業(下稱:投顧業)則有118家,「全權委託投資業務」亦於 89年間訂定管理辦法加以規範,國內共同基金規模(不含傘型 基金)至102年4月止,約達二兆三0八億元,發行之共同基金 總數為 622 支,其中國內投資之基金計有 263 支,基金規模約 一兆二千一百十四億元,市場一片蓬勃發展;近期投信基金經理 人涉入背信、內線交易及操縱股價等連環弊案爆發,受害對象含 一般投資人及政府四大基金,重創臺灣投資人對投信產業信心, 此類犯罪已嚴重影響國內金融投資環境及投資者權益,金管會、 各投信業者及公民團體莫不關切此一弊病,積極由內至外妥擬適 切之經理人操作基金程序、外部監管之金融法規及事後風險分擔 辦法等,構築防火牆,抑或研議採取投資團隊決策模式,即由團 隊建立核心持股與篩選股票機制,避免專戶主管人謀不臧,甚至 就政府基金全權委託遭坑殺乙事,研議捨棄全權委託業務,另成 立國家主權基金等,鑑此,本局為消弭及機先防制此類犯罪,乃 舉辦研討會邀請學者專家、法界人士及主管機關代表深入探討此 類犯罪態樣、成因、偵辦困境及防制對策,期能營造安全誠信之 投資環境,提升未來國內基金產業之金融秩序,共同防制此類犯 罪。

With financial reform and open as well as integration into global community, the domestic mutual funds which began to develop in 1983 have expanded to 38 investment

trust firms and 118 securities investment consulting enterprises by 2012, regulations for which on the management of "Discretionary Investment Services " were also formulated in 2000. The scale of domestic mutual funds (excluding umbrella funds) until April of 2013 was approximately 2,030.8 billion NT dollars, with 622 issued mutual funds, in which 263 funds are domestic investment at a fund size of about 1,211.4 billion NT dollars. The market for such business has been booming. Recently, the breaking out of a series of scandals, such as investment trust fund managers being involved in breach of trust, insider trading and price manipulation, not only affected the interests of general investors and Government Four Funds, but also heavily hit the confidence of Taiwan investors in the investment trust industry and seriously affected the domestic financial investment environment and the interests of investors. Being deeply concerned about this malady, the FSC, the investment trust industry and civic groups have actively and duly proposed proper procedures for mutual fund manager operation, financial regulations and afterwards risk-share approaches of external supervision for the construction of a firewall, or deliberated to adopt an investment team decision-making model, a mechanism of core shareholding and stock screening established by the team to avoid bad advice from special account managers and even burying Government Funds alive, or proposed to

establish a sovereign wealth fund to replace discretionary business. In view of this, MJIB, in order to eliminate and prevent such type of crimes, invited scholars, experts, legal experts and representatives of competent authorities to attend a symposium to deeply explore the aspect, causes, investigation dilemma and prevention countermeasures for such crimes in order to create a safe, honest investment environment, to improve the future financial order of the domestic fund industry, and to jointly prevent such crimes.

- 2. 本次研討會獲致以下共識:
- 2. Consensus reached:
 - (1)建立基金經理人專業責任險:現行國內槓桿度過高之投信業者,雖有保險公司擬推投資信託公司董監事保險,惟基金經理人專業責任險卻付之闕如。理想的專業責任險應強迫基金交易平台透明化,進而發揮牽制作用,才能真正做到「honest and trust」,然依臺灣現行保險商品,僅承作再保業務或風險低之保險,主管機關應持續與相關保險業者溝通,方能推動共同基金投保強制責任險,俾降低道德風險。
 - (1) Establish professional liability insurance for fund managers: although the insurance companies intend to develop insurance for directors and supervisors of domestic investment trust companies with too high a

leverage rate, there is no professional liability insurance available for fund managers. An ideal professional liability insurance would be able to force the fund trading platform to be transparent for the purpose of containment in order to truly reach the goal of "honest and trustworthy". However, current insurance products in Taiwan only undertake reinsurance or low risk insurance business. Thus, the competent authority shall continue to communicate with the relevant insurance industry in order to promote mutual fund insurance mandatory liability insurance and to reduce moral hazard.

- (2) 修訂相關法規:建議投資信託及顧問法應比照證券交易法、金融控股公司法、信用合作社法、信託業法、保險法、農業金融法及票券金融管理法等,增加特殊背信罪,以規範基金經理人及從業人員之不法行為。
- (2) Amend relevant legislations: it is suggested that the "Securities Investment Trust and Consulting Act" shall follow the provisions prescribed in "Securities and Exchange Law", "Financial Holding Company Act", "The Credit Cooperatives Act", "Trust Enterprise Act", "Insurance Act", "Agriculture Financial Law" and "The Act Governing Bills Finance Business" to add special offenses of Breach of trust, in order to control wrongdoings of fund managers and employees.

- (3)提升自律及內控:投信業者應加強內控部門查核頻率,落實基 金經理人買賣股票之稽核機制及法治教育,建立嚴格自律之管 制平台,定期執行包含基金經理人配偶、子女及利害關係人之 買賣股票勾稽資料,並將申報資料提交主管機關備查。
- (3) Enhance self-discipline and internal control: the investment trust industry should strengthen the audit frequency of its internal department, implement audit mechanisms and legal education for fund managers in buying and selling stocks, establish a strict self-discipline control platform, regularly perform audits of delineation of stock trading information including fund managers' spouses, children and stakeholders, and submit such information to competent authorities for reference.
- (4) 改善全權委託制度:投信業者接受委託後,其執行應由單一經 理人調整成團隊經營,團隊根據基金組合之成分股損益情形, 決定投資標的及執行點,亦即運作採「股票池」交易機制,以 團隊力量互相牽制,使成員各司其職,期能降低個別基金經理 人色彩,使發生弊端之可能性降至最低。
- (4) Improve the discretionary system: after the investment trust industry receives the commission, its implementation should be adjusted from being operated by a single manager to being operated by a team. The team shall, based on constituent profit and loss situation of fund portfolio to decide investment targets and

execution point, that is an operation of "stock pool" transaction mechanism which contain the powers within the team to enable members to carry out their duties, hoping to reduce the interest of individual fund managers in order to minimize the possibility of malpractice.

(二)「上市櫃公司利用衍生性金融商品從事犯罪問題探討與防制」研討 會:

102年12月11日本局舉辦「上市櫃公司利用衍生性金融商品從事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)、林宗志(法務部廉政署檢察官)、林瑛珪(財團法人中華民國證券櫃檯買賣中心副總經理)、魏寶生(凱基證券股份有限公司董事長)、陳峰富(大通商務法律事務所律師)、馬國柱(安侯建業聯合會計師事務所會計師)等人。

(2) Symposium on "Exploration and Prevention of Crimes Derived from the Utilization of Derivative Financial Products by Publicly Traded Companies":

MJIB invited Mr. Nai-ping Yin (Adjunct Professor of Department of Finance, National Chengchi University), Mr. Te-en Chan (assistant professor of Social and Safety Management, Ming Chuan University), Mr. Qing-jiao Chen (Chief Justice of Taiwan Taoyuan District Court), Mr. Chung-zhi Lin (Prosecutor of AAC, MOI), Ms. Gui-ying Lin (Vice General Manager of GTSM), Mr. Bao-sheng Wei (KGI Securities

Co., Ltd.), Feng-fu Chen (attorney at Chase Law Firm) and Kuo-zhu Ma (CPA of KPMG) to participate in the Symposium on "Exploration and Prevention of Crimes Derived from the Utilization of Derivative Financial Products by Public Traded Companies".

1. 研討背景:

1. Background:

國內先後發生博達案、訊碟案及紅火案,均有利用或假藉在 海外發行衍生性金融商品名義從事犯罪之情事。有鑒於衍生性金 融商品操作損益對企業影響甚鉅及該商品有客制化之特性,提供 了不法者從事犯罪之溫床,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。

The successive occurrence of domestic cases of Procomp, Infodisc Technology and Red Fire which all directly or under the guise of overseas distribution used derivative financial instruments to engage in criminal activities. In view of the fact that operating profit or loss of derivative financial instruments has a significant impact on the image of the enterprise in addition to such instruments tending to have a characteristic of customization which provides a breeding ground for unscrupulous persons to engage in crime, MJIB, in order to eliminate and prevent this type of crime in advance, invited scholars and experts of the legal profession

and representatives of the competent authorities to conduct an in-depth discussion on the causes, techniques, patterns, control measures, and the seizure of illegal gains of such crimes.

2. 本次研討會獲致以下共識:

- 2. Consensus reached:
 - (1)強化行政監理、健全市場機制:主管機關宜善盡監督責任,嚴格執行上市櫃公司從事衍生性金融商品交易之資訊揭露及損益查核,並建構金融商品交易平台,促進資訊公開透明化,以確保投資大眾及公司權益。
 - (1)Strengthen administrative supervision and improve market mechanisms: the competent authority should fulfill its oversight responsibilities and strictly implement information disclosure and loss-profit verification of listed companies which engage in derivative financial instruments transactions, and to construct a financial commodity trading platform to facilitate the transparency of information disclosure in order to protect the interests of the investing public and companies.
 - (2)落實金融機構內控機制:加強金融機構內控機制,要求金融機構於承作衍生性商品時,應落實 KYC (Know your customer),充分了解金融商品交易背後真正的買家及賣家、最終受益者及負最終風險責任者,俾適時提供司法機關偵查犯罪之需,有效防範犯罪影響層面持續擴大。

- (2)Implement the internal control mechanisms of financial institutions: strengthen the internal control mechanisms which require the financial institutions to implement KYC (Know your customer) when undertaking derivative financial products in order to fully understand the real buyers and sellers, the ultimate beneficiary and persons responsible for final risk so as to provide timely information needed for judicial crime investigation for effective prevention of the continuous expansion of the criminal dimension.
- (3)強化獨立董事及簽證會計師功能:獨立董事應積極加入董事會 運作,簽證會計師對影響企業營運、財務或一定金額以上之海 外投資案或衍生性商品買賣,應詳加審查整體投資計畫及交易 風險評估,並對投資計畫及商品買賣合理性表示意見,以確保 無人為弊端。
- (3)Strengthen the functions of independent Directors and auditors: independent Directors should actively join the board's operation, and the CPAs should carefully review the assessment of overall investment plans and transaction risks to overseas investment projects or derivative products which may affect the enterprise business and financial operations at amounts above a certain level, and shall assess the reasonableness of advice on investment plans and commodity transactions

in order to ensure that no one is engaging in malpractice.

- (4)涉及海外重大金融犯罪時,舉證責任轉換:企業經營者利用海外衍生性金融商品從事犯罪,事先必需縝密沙盤推演,甚至以海外紙上公司及海外相關金融帳戶作為金流之斷點,若再有當地外籍人士配合執行,將使查緝工作更加困難。解決之道,應修法爰引聯合國反貪腐公約及我國貪污治罪條例的財產來源不明罪,將涉及海外重大金融犯罪刑事舉證責任,轉換由被告證明無犯罪,方能體現社會正義。
- (4)Convert the burden of proof for activities involving major overseas financial crimes: where business owners use foreign financial derivatives to engage in criminal activities, they must carry out a careful sand-table exercise in advance, which even utilizes overseas paper companies and related overseas financial accounts as breakpoints for cash flows and, if local foreign persons are involved, it will make the investigation more difficult. The solution to such criminal activities should be to amend the law in accordance with sources cited from the provisions prescribed in "United Nations Convention against Corruption" and the crime for wealth of unknown source of our nation's "Law Against Accepting Bribes Act" to convert the burden of proof involving significant overseas financial crimes onto defendants to prove their innocence so as to reflect social justice.

參、調查犯罪案件 III. Criminal investigations

本年調查案件 4,056 案(含 101 年未結案件 1,430 案及本年受理案件 2,626 案)。其中調查完成之案件 2,194 案,占案件總數 54.09%;未結案件 1,862 案,占 45.91%。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 1,112 案,占 27.42%(詳表 2.03);其中經濟犯罪案件 692 案,嫌疑人 2,709 人,涉案標的 2,282 億 4,226 萬 6,002 元;一般犯罪案件 395 案,嫌疑人 636 人,涉案標的 21 億 2,487 萬 6,727 元;查緝漏稅案件 25 案,裁 罰金額 2 億 5,270 萬 3,890 元。(詳表 2.04、2.05、2.06、2.08 及圖 2.03、2.04)

In 2013, 4,056 cases were investigated (including 1,430 cases from 2012 that were not closed, and 2,626 new cases investigated). Among those, the investigations of 2,194 cases were completed, accounting for 54.09% of the total cases; 1,862 of the investigated cases were not completed, accounting for 45.91%. Among the cases where investigations were completed, 1,112 cases (including tax evasion) were referred or sent to the responsible prosecutors' offices, accounting for 27.42% (see Table 2.03), of which, 692 cases were economic crimes, with 2,709 suspects and a monetary loss of \$228,242,266,002; 395 cases were general crimes, with 636 suspects and a monetary loss of \$2,124,876,727; 25 cases were tax evasion crimes, with fines of \$252,703,890 (see Tables 2.04, 2.05, 2.06, and 2.08, and Graphs 2.03 and 2.04).

表 2.03 Table 2.03

表2.03 102年受理調查及調查完成案件數比較統計 Table 2.03 Comparison of Cases Investigated and Investigations Concluded in 2013

項目	(1)=(No. of Case	查案件總數 2)+(3) es Investigate 2)+(3)		調查完成案件數 (2) No. of Cases Completed (2)					
Item	101年未結案件數 2012 No. of Pending Cases	102年受理案件數 2013 No. of Cases Reported			其他(註) Others (Note)	2013 No. of Pending Cases(3)			
案件數 No. of Cases	1,430	2,626	1,112	348	1,862				
合計 Total	4,(056		2,194					
百分比	35.26%	64.74%	27.42%	18.10%	8.58%	45.010/			
Percentage	recentage 100%			45.91%					

說明:「其他」包括追緝外逃及非本局職掌函送警察或行政主管機關參處案件。

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

表 2.04 Table 2.04

表2.04 102年與101年偵辦經濟及一般犯罪案件統計 Table 2.04 Statistics of 2013 and 2012 Investigated Economic and General Crimes

		年別		1024 201	工 3	101年 2012			
案件類別 Type of C	•	Year	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		692	2,709	228,242,266,002	634	2,118	170,351,184,106	
		小計 Subtotal	199	826	8,949,769,726	206	655	17,156,218,284	
		詐欺貸款 Loan Fraud	17	217	3,022,292,625	11	152	730,498,236	
		國貿詐欺 Foreign Trade Fraud	1	1	20,032,298	1	1	4,919,493	
		惡性倒閉 Fraudulent Bankruptcy	6	7	548,853,317	3	6	43,233,287	
		倒會詐欺 Fraudulent Closedown of Private Loan Association	2	2	63,278,800	2	1	6,255,100	
		不動產詐欺 Real Estate Fraud	4	11	120,853,000	9	18	1,373,284,325	
	詐欺 Fraud	票據詐欺 Fraud of Negotiable Instrument	8	13	1,912,060,148	4	24	9,649,724,817	
		詐欺投資 Investment Fraud	26	71	1,422,557,777	22	55	2,979,335,319	
		信用卡詐欺 Credit Card Fraud	1	1	10,690,000	0	0	0	
		保險詐欺 Insurance Fraud	2	15	788,257	1	1	17,934,964	
		電腦網路詐欺 Cyber Fraud	4	7	542,000	7	13	238,601,954	
		醫療詐欺 Hospitalization Fraud	17	38	152,690,484	25	56	252,957,232	
		新型態集團性詐欺 New-Type Group Fraud	42	261	206,672,745	49	156	71,391,774	
		其他 Others	69	182	1,468,458,275	72	172	1,788,081,783	
		小計 Subtotal	55	89	2,670,471,028	46	75	1,868,724,975	
		普通侵占 General Embezzlement	10	20	497,727,994	12	18	290,768,306	
壹、經濟	侵占	公益侵占 Embezzlement Involving Public Interest	10	12	91,282,762	4	8	181,080,168	
豆、經濟 犯罪案件 I. Economic Crime	Embezzlement	業務侵占 Embezzlement by Employees of Private Business	35	57	2,081,460,272	30	49	1,396,876,501	
Cases	背信 Breach of	Trust	35	120	2,561,101,403	27	86	2,018,719,958	
Cases	重利 Usury		12	44	52,343,200	10	23	56,619,300	
	走私 Smuggling		12	22	97,708,635	5		3,285,644	
	違反稅捐稽徵	法 Violation of Tax Collection Act	32	528	127,758,321,076	28	189	31,403,085,655	
	偽變造貨幣	小計 Subtotal	2	4	363,038,779	4		577,664,618	
	及有價證券	偽造貨幣 Couterfeit of Currency	0	0	0	1	2	30,000	
	Counterfeit / Alteration of Currency or Securities	偽變造有價證券 Counterfeit / Alteration of Securities	2	4	363,038,779	3	4	577,634,618	
	違反菸酒管理 Violation of Tol	法 bacco and Alcohol Administration Act	19	28	143,932,873	12	14	64,014,580	
		小計 Subtotal	69	284	48,417,181,684	84	418	98,002,348,364	
		非法吸收資金							
		Raising Illegal Capital Funds	36	202	21,007,009,351	34	248	33,384,926,070	
	違反銀行法 Violation of	未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance	25	49	26,294,982,359	38	86	60,071,588,729	
	Banking Act	金融機構人員背信 Breach of trust by financial personnel	0	0	0	3	4	48,621,918	
		向金融機構詐欺取財 Fraud against financial institutions	2	12	961,900,536	2	6	448,506,325	
	7. A.	其他 Others	6	21	153,289,438	7	74	4,048,705,322	
	A CIVED IN	天ig Ouicis	0	21	133,207,430		/4	4,040,703,322	

表 2.04 Table 2.04

	侵害智慧財	小計 Subtotal	53	73	2,066,738,833	58	112	2,061,653,411
	產權 Infringement of Intellectual Property Right	違反商標法 Violation of Trademark Law	27	37	135,050,366	34	46	117,814,597
		違反著作權法 Violation of Copyright Law	26	36	1,931,682,467	24	66	1,943,838,814
	違反證券交易	法 Violation of Securities & Exchange Act	73	363	5,462,955,751	61	337	11,954,408,868
		法 Violation of Futures Exchange Act	44	118	2,434,286,115	28	68	3,076,081,539
	違反保險法 V	iolation of Insurance Law	5	14	1,242,867,148	1	1	0
		小計 Subtotal	82	196	26,021,549,751	64	128	2,108,358,910
	其他破壞經	違反證券投資信託及顧問法 Violation of Securities Investment Trust and Consulting Act	10	19	21,392,775,126	13	36	163,462,229
	濟秩序案件 Other cases	違反商業會計法 Violation of Commercial Accounting Act	7	36	1,941,137,209	6	15	1,698,381,672
	that	違反公司法 Violation of Company Law	32	83	125,941,718	23	50	232,100,000
	undermines	電腦犯罪 Computer crimes	5	10	627,570	6	7	3,185,009
	economic order	違反農工商罪 Offenses Against Agriculture, Industry, and Commerce	16	25	0	15	18	0
		違反公平交易法 Violation of Fair Trade Act	6	15	17,778,300	0	0	0
		其他 Others	6	8	2,543,289,828	1	2	11,230,000
貳、一般狐	卫罪案件 II. Gei		395	636	2,124,876,727	332	540	692,818,024
	偽造文書 D	ocumentary forgery	69	117	150,183,409	90	141	598,166,665
	Violation of	藥刀械管制條例 Firearm, Ammunition and Instruments Control Act	2	3	0	7	13	0
		康之法令Violation of health regulations	308	488	1,974,693,018	217	367	92,318,359
		理之法令Violation of disease control regulations	1	1	0	5	5	0
		私及私密之罪 personal privacy	3	9	0	0	0	0
		態保護之法令 environmental protection regulations	6	6	0	5	6	330,000
	其他案件 C	ther cases	6	12	300	8	8	2,003,000
	III. Tax Evasion		25	0	252,703,890	19	0	22,399,699
肆、追緝夕		7. Tracking and Apprehension of Fugitives Abroad	12	12	0	7	8	0
		hension through Extradition	10	10	0	4	5	0
		urrender under Persuasion	2	2	0	3	3	0
	協緝 Apprel	hension with Assistance			0	0	0	0
伍、國際台	合作案件 V. Bro	oadening International Cooperation	5	39	0	1	170	0
	國外犯罪遣返 Apprehension a	偵辦 and extradition of Overseas Criminals	5	39	0	1	170	0
	執行司法互助協定Execution of mutual judicial assistance agreement			0	0	0	0	0
總	計 Total		1,129	3,396	230,619,846,619	993	2,836	171,066,401,829

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表 2.05 Table 2.05

表 2.05 102年與101年偵辦經濟及一般犯罪案件比較統計 Table 2.05 Comparison of Economic and General Crime Cases Investigated in 2013 and 2012

年度 Year			102年 2013				01年 012			手比較 with Last Year
罪名別 Crime	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% =[(102年-101 年)/101年] No. of Cases % = [(2013- 2012)/2012]	嫌疑人數% =[(102年-10 年)/101年] No. of Suspect % = [(2012- 2011)/2011]
壹、經濟犯罪案件 I. Economic Crime Cases	692	2,709	100.00%	100.00%	634	2,118	100.00%	100.00%	9.15%	27.90%
詐欺 Fraud	199	826	28.76%	30.49%	206	655	32.49%	30.93%	-3.40%	26.11%
侵占 Embezzlement	55	89	7.95%	3.29%	46	75	7.26%	3.54%	19.57%	18.67%
背信 Breach of Trust	35	120	5.06%	4.43%	27	86	4.26%	4.06%	29.63%	39.53%
重利 Urury	12	44	1.73%	1.62%	10	23	1.58%	1.09%	20.00%	91.30%
走私 Smuggling	12	22	1.73%	0.81%	5	6	0.79%	0.28%	140.00%	266.679
違反稅捐稽徵法 Violation of Tax Collection Act	32	528	4.62%	19.49%	28	189	4.42%	8.92%	14.29%	179.37%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	2	4	0.29%	0.15%	4	6	0.63%	0.28%	-50.00%	-33.33%
違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	19	28	2.75%	1.03%	12	14	1.89%	0.66%	58.33%	100.00%
違反銀行法 Violation f Banking Act	69	284	9.97%	10.48%	84	418	13.25%	19.74%	-17.86%	-32.06%
侵害智慧財產權 Infringement of Intellectual PropertyRight	53	73	7.66%	2.69%	58	112	9.15%	5.29%	-8.62%	-34.82%
違反證券交易法 Violation of Securities & Exchange Act	73	363	10.55%	13.40%	61	337	9.62%	15.91%	19.67%	7.72%
違反期貨交易法 Violation of Futures Exchange Act	44	118	6.36%	4.36%	28	68	4.42%	3.21%	57.14%	73.53%
違反保險法 Violation of Insurance Law	5	14	0.72%	0.52%	1	1	0.16%	0.05%	400.00%	1300.009
其他破壞經濟秩序案件 Other cases that undermines economic order	82	196	11.85%	7.24%	64	128	10.09%	6.04%	28.13%	53.139
貳、一般犯罪案件 II. General Crimes	395	636	100.00%	100.00%	332	540	100.00%	100.00%	18.98%	17.78%
偽造文書 Document Forgery	69	117	17.47%	18.40%	90	141	27.11%	26.11%	-23.33%	-17.02%
違反槍砲彈藥刀械管制條例 Violation of Firearm, Ammunition and Instruments Control Act	2	3	0.51%	0.47%	7	13	2.11%	2.41%	-71.43%	-76.92%
違反危害健康之法令 Violation of health regulations	308	488	77.97%	76.73%	217	367	65.36%	67.96%	41.94%	32.97%
違反疫病管理之法令 Violation of disease control regulations	1	1	0.25%	0.16%	5	5	1.51%	0.93%	-80.00%	-80.009
侵害人民隱私及私密之罪 Violation of personal privacy	3	9	0.76%	1.42%	0	0	0.00%	0.00%	#DIV/0!	#DIV
達反環境生態保護之法令 Violation of environmental protection regulations	6	12	1.52%	1.89%	5	6	1.51%	1.11%	20.00%	100.009
其他案件 Other Cases	8	8	2.03%	1.26%	8	8	2.41%	1.48%	0.00%	0.009
參、漏稅 Ⅲ. Tax Evation	25	0	100.00%	NA	32	0	100.00%	NA	-21.88%	NA
津、追緝外逃罪犯案件 V. Tracking and Apprehension of Fugitives Abroad	12	12	100.00%	100.00%	7	8	100.00%	100.00%	71.43%	50.00%
追緝 Apprehension through Extradition	10	10	83.33%	83.33%	4	5	57.14%	62.50%	150.00%	100.00%
策動 Surrender under Persuasion	2	2	16.67%	16.67%	3	3	42.86%	37.50%	-33.33%	-33.33%
協緝 Apprehension with Assistance			0.00%	0.00%	0	0	0.00%	0.00%	NA	NA
压、國際合作案件 V. Broadening International Cooperation	5	39	100.00%	100.00%	8	5	100.00%	100.00%	-37.50%	680.00%
國外犯罪遭返偵辦 Apprehension and extradition of Overseas Criminals	5	39	100.00%	100.00%	1	0	12.50%	0.00%	400.00%	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 total number of such.

表 2.06 Table 2.06

表2.06 102年移(函)送偵查案件統計

Table 2.06 Statistics of Investigated Cases Referred to Public Prosecturos Office (or Letter Sent) in 2013

案件類別 Type of			計 otal			已罪案件 nic Crime		一般犯 General		漏稅 Tax Evasion	
月別 Month	案件數 No. of Cases	嫌疑人 數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollar)	案件數 No. of Cases	嫌疑人 數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollar)	案件數 No. of Cases	嫌疑人 數 No. of Suspects	涉案標的 (元) Underlying Amount (Dollar)	案件數 No. of Cases	裁罰金額(元) Amount of Find (Dollar)
合計 Total	1,112	3,345	230,619,826,619	692	2,709	228,242,246,002	395	636	2,124,876,727	25	252,703,890
1月 January	118	463	9,202,587,567	89	410	9,127,455,567	29	53	75,132,000	0	0
2月 February	64	147	22,790,172,510	32	109	22,737,554,425	29	38	36,972	3	52,581,113
3月 March	86	264	132,874,577,298	49	218	132,828,672,698	35	46	547,759	2	45,356,841
4月 April	99	260	17,956,992,232	66	221	17,910,972,698	30	39	2,729,401	3	43,290,133
5月 May	125	406	6,309,732,109	81	337	6,268,889,229	38	69	10,678,633	6	30,164,247
6月 June	97	198	3,769,169,377	56	136	3,719,532,533	40	62	48,540,728	1	1,096,116
7月 July	107	373	8,824,706,735	65	308	8,797,403,130	41	65	7,246,630	1	20,056,975
8月 August	87	227	3,614,347,399	52	135	3,593,377,395	34	92	20,912,479	1	57,525
9月 September	76	405	11,334,895,927	48	373	11,331,235,536	24	32	1,009,640	4	2,650,751
10月 October	97	218	1,573,967,329	55	166	1,567,753,386	40	52	3,995,966	2	2,217,977
11月 November	103	252	9,164,096,447	69	198	7,166,539,520	33	54	1,943,901,700	1	53,655,227
12月 December	53	132	3,204,581,689	30	98	3,192,859,885	22	34	10,144,819	1	1,576,985

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.



表2.07 102年移送偵查經濟犯罪案件統計

Table 2.07 Statistics of 2013 Investigated Economic Crime Cases Forwarded

			許	欺 raud	侵	麦占 zzlement	킬	f信 of Trust	重	宣利 sury
罪名別 Crime Month	案件數 No. of Cases	嫌疑人數 No. of Suspects								
合計 Total	692	2,709	199	826	55	89	35	120	12	44
1月 January	89	410	32	207	7	7	3	17	1	4
2月 February	32	109	8	42	2	3	5	23	0	0
3月 March	49	218	15	41	3	3	3	13	1	2
4月 April	66	221	22	124	4	5	2	5	2	4
5月 May	81	337	22	100	8	11	2	4	1	4
6月 June	56	136	10	20	3	5	1	3	1	4
7月 July	65	308	10	48	5	18	2	4	3	14
8月 August	52	135	17	47	3	4	5	10	1	2
9月 September	48	373	15	61	3	3	4	15	0	0
10月 October	55	166	15	36	5	7	5	18	1	2
11月 November	69	198	30	94	7	12	2	4	1	8
12月 December	30	98	3	6	5	11	1	4	0	0

表 2.07 Table 2.07

續表2.07 Table 2.07 Continued

罪名別 Crime 月份	走私 Smuggling		違反稅揭稽徵法 Violation of Tax Collection Act		偽變造貨幣及 有價證券 Counterfeit / Alteration of Currency or Securities		Property Right		違反菸酒管理法 Violation of Tobacco and Alcohol Administration Act	
Month	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	12	22	32	528	2	4	53	73	19	28
1月 January	2	3	6	59	0	0	4	5	0	0
2月 February	2	3	3	6	0	0	4	6	1	1
3月 March	1	1	3	81	0	0	6	8	2	2
4月 April	0	0	1	1	1	1	5	6	4	4
5月 May	2	7	5	65	1	3	4	4	6	12
6月 June	0	0	1	1	0	0	6	6	0	0
7月 July	1	1	5	40	0	0	5	7	1	1
8月 August	2	2	1	4	0	0	3	8	1	2
9月 September	1	3	1	217	0	0	4	4	0	0
10月 October	1	2	3	43	0	0	7	9	0	0
11月 November	0	0	2	8	0	0	3	6	3	5
12月 December	0	0	1	3	0	0	2	4	1	1



續表2.07 Table 2.07 Continued

罪名別 Crime 月份	違反證券交易法 Violation of Securities Exchange Act		Viola	银行法 ition of ing Act	Violation	貨交易法 of Futures nge Act	違反保險法 Violation of Insurance Law		
Month	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	73	363	69	284	44	118	5	14	
1月 January	10	41	10	39	5	7	0	0	
2月 February	1	5	3	10	1	1	1	5	
3月 March	1	4	8	53	1	3	1	1	
4月 April	5	12	5	23	3	3	0	0	
5月 May	9	84	8	23	2	1	1	2	
6月 June	8	51	8	23	11	14	1	1	
7月 July	12	81	8	55	6	23	0	0	
8月 August	5	13	3	5	2	6	0	0	
9月 September	3	18	5	15	4	15	0	0	
10月 October	6	16	4	11	3	9	0	0	
11月 November	9	22	5	24	4	13	0	0	
12月 December	4	16	2	3	2	23	L	5	

表 2.07 Table 2.07

續表2.07 Table 2.07 Continued

						其 Other crimes		濟秩序案作						
用名別 Crime 月份 Month			違反商業會計法 ies Violation of Commercial		違反公司法 Violation of Company Act		電腦犯罪 Computer Crimes		妨害農工商罪 Offenses Against Agriculture, Industry, and Commerce		違反公平交易法 Violation of Fair Trade Act		其他 Others	
	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects	案件數 No. of Cases	嫌疑人數 No. of Suspects
合計 Total	10	19	7	36	32	83	5	10	16	25	6	15	6	8
1月 January	2	2	1	6	4	7	1	4	1	2	0	0	0	0
2月 February	1	4	0	0	0	0	0	0	0	0	0	0	0	0
3月 March	0	0	0	0	3	5	0	0	1	1	0	0	0	0
4月 April	0	0	1	18	5	8	1	1	4	5	0	0	1	1
5月 May	1	1	0	0	2	9	0	0	4	4	0	0	3	3
6月 June	2	4	1	1	1	1	1	1	1	1	0	0	0	0
7月 July	1	1	1	5	2	4	1	1	1	2	1	3	0	0
8月 August	1	5	0	0	4	20	1	3	1	2	1	1	1	1
9月 September	0	0	2	5	0	0	0	0	2	6	4	11	0	0
10月 October	0	0	0	0	5	13	0	0	0	0	0	0	0	0
11月 November	1	1	0	0	2	1	0	0	0	0	0	0	0	0
12月 December	1	1	1	1	4	15	0	0	1	2	0	0	1	3

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表 2.08 Table 2.08

表2.08 近2年移(函)送偵查案件比較統計

Table 2.08 Comparison of Statistics of Investigated Cases Referred to Public Prosecturos Office (or Letter Sent) over the Past 2 Years

項目Item年別Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change
101年 2012	985	100.00%	100.00%	2,658	100.00%	100.00%
102年 2013	1,112	112.89%	12.89%	3,345	125.85%	25.85%

續表2.08 Table 2.08 Continued

項目Item		經濟犯罪第 Economic Cr		一般犯罪案件 General Crimes				
年別Year	案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (千元) Underlying Amount (1,000 of Dollars)	案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的 (千元) Underlying Amount (1,000 of Dollars)		
101年 2012	634	2,118	170,351,184	332	540	692,818		
102年 2013	692	2,709	228,242,246	395	636	2,124,876		

續表2.08 Table 2.08 Continued

項目Item	漏稅案件 Tax Evasion						
年別Year	案件數 No. of Cases	裁罰金額 (千元) Amount of Find (1,000 of Dollars)					
101年 2012	19	22,399					
102年 2013	25	252,703					

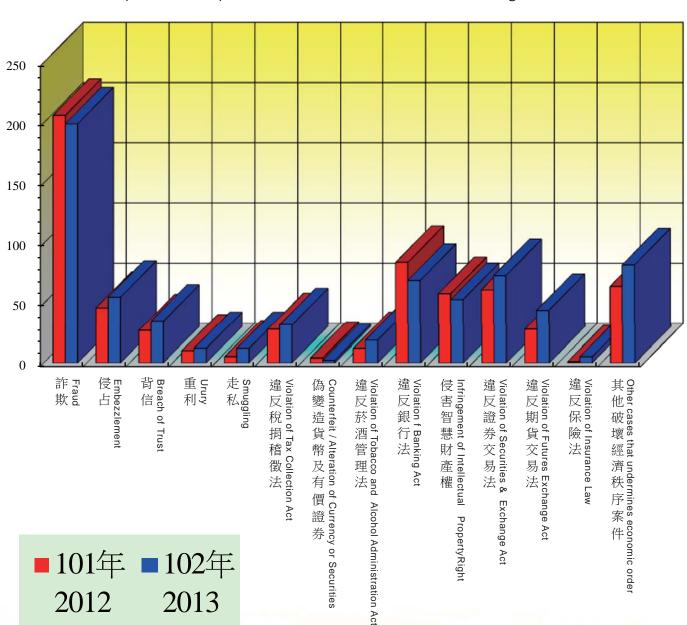
說明:本表所列數字不含追緝外逃案件數。

Note: Numbers in this table exclude overseas fugutive cases.

圖 2.02 Graph 2.02

圖2.02 102年與101年偵辦經濟犯罪案件類別比較

Graph 2.02 Comparison of Economic Crime Cases Investigated in 2013 and 2012



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圖2.03 近2年移(函)送偵查案件統計比較

Graph 2.03 Comparison of Number of Cases Referred to Public Procecutors Office (or Letter Sent) over the Past 2 Years

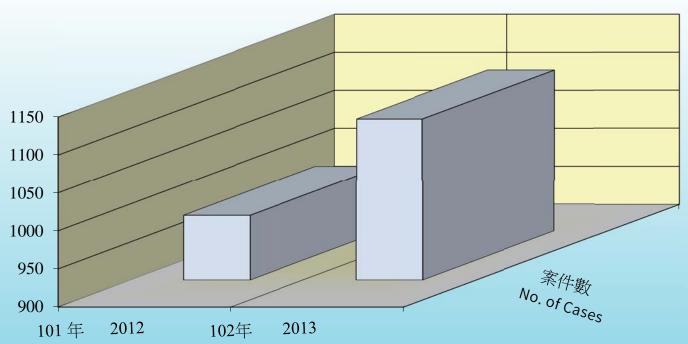
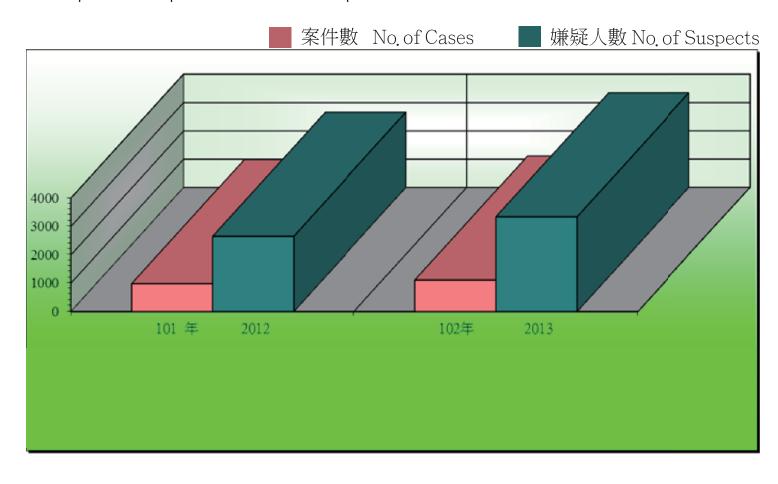




圖2.04 近2年經濟犯罪案件數及嫌疑人數比較

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



一、經濟犯罪案件

1. Economic crimes

本年移送偵查經濟犯罪案件 692 案,較 101 年之 634 案,增加 9.15%;嫌疑人 2,709 人,較 101 年之 2,118 人,增加 27.90%;涉 案標的 2,282 億 4,226 萬 6,002 元,較 101 年之 1,703 億 5,118 萬 4,106 元,增加 33.98%。本年移送偵查各類案件如下:(詳表 2.04、2.05、 2.07 及圖 2.02)

In 2013, 692 cases were referred to prosecutors' offices, increased by 9.15% as compared to 634 cases in 2012; there were 2,709 suspects, increased by 27.90% as compared to 2,118 suspects in 2012; the monetary loss was \$228,242,266,002, incresed by 33.98% as compared to \$170,351,184,106 in 2012. According to the nature of the criminal offenses, the cases referred to public prosecutors offices are broken down as follows: (see Tables 2.04, 2.05, and 2.07, and Graph 2.02)

- ○詐欺:199案,占28.76%;嫌疑人826人,占30.49%。
- ☆ Fraud: 199 cases, accounting for 28.76%, with 826 suspects, accounting for 30.49%
- ○侵占:55 案,占 7.95%;嫌疑人 89 人,占 3.29%。
- ☆ Misappropriation/embezzlement: 55 cases, accounting for 7.95%, with 89 suspects, accounting for 3.29%.
- ○背信:35 案,占 5.06%;嫌疑人 120 人,占 4.43%
- ☆ Breach of trust: 35 cases, accounting for 5.06%, with 120 suspects, accounting for 4.43%
- ⊙重利:12 案,占 1.73%;嫌疑人 44 人,占 1.62%。
- ☆ Usury: 12 cases, accounting for 1.73%, with 44 suspects, accounting for 1.62%.
- ⊙走私:12 案,占1.73%;嫌疑人22人,占0.81%。
- ☆ Smuggling: 12 cases, accounting for 1.73%, with 22 suspects, accounting for 0.81%.
- ○違反稅捐稽徵法:32 案,占 4.62%;嫌疑人 528 人,占 19.49%。
- ☆ Violation of the Tax Collection Act: 32 cases, accounting for 4.62%, with 528 suspects, accounting for 19.49%.
- ⊙偽變造貨幣及有價證券:2案,占0.29%;嫌疑人4人,占0.15%。
- ☆ Counterfeit or alteration of currency or negotiable securities: 2 cases, accounting for 0.29%, with 4 suspects, accounting for 0.15%.
- ⊙違反菸酒管理法:19 案,占 2.75%;嫌疑人 28 人,占 1.03%。
- ☆ Violation of the Tobacco and Alcohol Administration Act: 19 cases, accounting for 2.75%, with 28 suspects, accounting for 1.03%.

- ⊙違反銀行法:69 案,占 9.97%;嫌疑人 284 人,占 10.48%。
- ☆ Violation of the Banking Act: 69 cases, accounting for 9.97%, with 284 suspects, accounting for 10.48%.
- ⊙侵害智慧財產權:53 案,占7.66%;嫌疑人73人,占2.69%。
- ☆ Intellectual property right infringement: 53 cases, accounting for 7.66%, with 73 suspects, accounting for 2.69%.
- ⊙違反證券交易法:73 案,占 10.55%;嫌疑人 363 人,占 13.40%。
- ☆ Violation of the Securities and Exchange Act: 73 cases, accounting for 10.55%, with 363 suspects, accounting for 13.40%.
- ○違反期貨交易法:44 案,占 6.36%;嫌疑人 118 人,占 4.36%。
- ☆ Violation of the Futures Trading Law: 44 cases, accounting for 6.36%, with 118 suspects, accounting for 4.36%.
- ⊙違反保險法:5案,占0.72%;嫌疑人14人,占0.52%。
- ☆ Violation of the Insurance Act: 5 case, accounting for 0.72%, with 14 suspects, accounting for 0.52%.
- ○其他破壞經濟秩序案件82案(含違反證券投資信託及顧問法10案、違反商業會計法7案、違反公司法32案、電腦犯罪5案、妨害農工商罪16案、違反公平交易法6案及其他6案),占11.85%;嫌疑人196人,占7.24%。
- ☆ The number of other economic crime cases was 82 (including 10 cases of violationing the Securities Investment Trust and Consulting Act, 7 cases of violating the Business Entity Accounting Act, 32 cases of violating the Company Act, 5 cases of computer crime, 16 cases of Offenses Against Agriculture, Industry, and Commerce, 6 cases of violating the Fair Trade Act and 6 other cases) accounting for 11.85%, with 196 suspects, accounting for 7.24%.

上述移送偵查案件涉案標的在 1,000 萬元以上者 311 案,較 101 年 265 案增加 46 案,占年度案件總數 44.94%,較 101 年之 41.80%增加 3.14%。(詳表 2.09)

Of the aforesaid referred cases, 311 involved more than \$10 million, which is 46 cases more than the 265 cases in 2012, and account for 44.94% of all cases, which is 3.14% more than the 41.80% in 2012 (see Table 2.09).

(一)詐欺案件

(1) Fraud

1. 數據比較:

本年詐欺案件計 199 案,較 101 年之 206 案,減少 3.40%;嫌疑人 826 人,較 101 年之 655 人,增加 26.11%;涉案標的 89億 4,976 萬 9,726 元,較 101 年之 171 億 5,621 萬 8,284 元,減少 47.83%。(詳表 2.04、2.05、2.10 及圖 2.05)

1. Statistics:

There were 199 fraud cases referred in 2013, which was less than the 206 cases in 2012, an decrease of 3.40%; with 826 suspects, which was 26.11% more than the 655 suspects in 2012; involving monetary value of \$8,949,769,726, which was 47.83% less than the \$17,156,218,284 in 2012 (see Table 2.04, 2.05, and 2.10, and Graph 2.05).

案件型態:

The cases include:

(1) 詐欺貸款 17 案。

Loan fraud: 17 cases

(2) 國貿詐欺1案。

Foreign trade fraud: 1 case

(3) 惡性倒閉 6 案。

Fraudulent bankruptcy: 6 cases

(4) 倒會詐欺 2 案。

Fraudulent closedown of private loan association: 2 cases

(5) 不動產詐欺 4 案。

Real estate fraud: 4 cases

(6) 票據詐欺 8 案。

Fraud of negotiable instrument: 8 cases

(7) 詐欺投資 26 案。

Investment fraud: 26 cases

(8) 信用卡詐欺 1 案。

Credit card fraud: 1 case

(9) 保險詐欺 2 案。

Insurance fraud: 2 case

(10) 電腦網路詐欺 4 案。

Internet fraud: 4 cases

(11) 醫療詐欺 17 案。

Medical fraud: 17 case

(12) 新型態集團性詐欺 42 案。

New-type group fraud: 42 cases

(13) 其他 69 案。

Others: 69 cases

(詳表 2.04、2.11 及圖 2.06)

(See Table 2.04, 2.11 and Graph 2.06)

表 2.09 Table 2.09

表2.09 102年與101年經濟犯罪涉案金額比較統計

Table 2.09 Comparison of Amount of Money Involved in Economic Crimes in 2013 and 2012

	102年 2013						1年 012	
涉案金額 Underlying Amount	案件數 No. of Cases		百分比 Percentage		案件數 No. of Cases		百分比 Percentage	
合計 Total	692		100.00%		634		100.00%	
10萬元以下 100,000 or under	143		20.66%		151		23.82%	
10萬元以上未滿200萬元 100,000 - 2,000,000	133		19.22%		125		19.72%	
200萬元以上未滿500萬元 2,000,000 - 5,000,000		61	8.82%		53		8.36%	
500萬元以上未滿1,000萬元 5,000,000 - 10,000,000	44		6.36%		40		6.31%	
1,000萬元以上未滿5,000萬元 10,000,000 - 50,000,000	45			6.50%		113		17.82%
5,000萬元以上未滿1億元 50,000,000 - 100,000,000	311 141		44.94%	20.38%	265	41	41.80%	6.47%
1億元以上 Above 100,000,000		125		18.06%		111		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 近2年詐欺案件比較統計

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

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change	涉案標的 (千元) Underlying Amount (1,000 of Dollars)	增減率 Rate of Change
101年 2012	206	100.00%	6.74%	655	100.00%	2.99%	17,156,218	88.84%
102年 2013	199	96.60%	-3.40%	826	126.11%	26.11%	8,949,769	-47.83%

圖 2.05 Graph 2.05

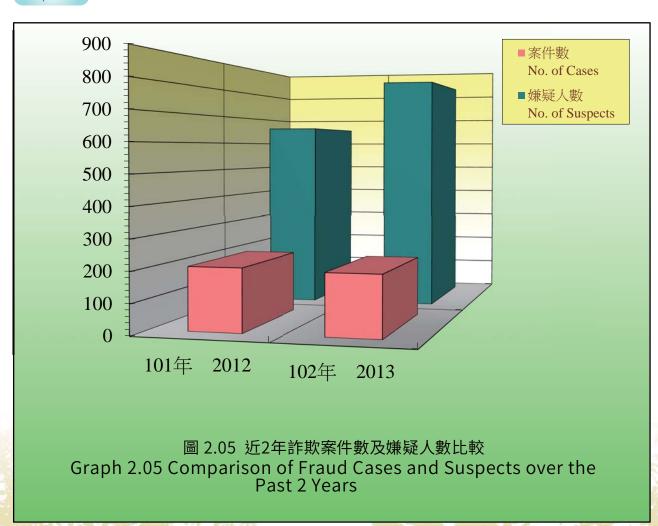




表2.11 近2年詐欺案件型態比較統計 Table 2.11 Comparison of Statistics of Fraud Cases over the Past 2 Years, by Type

	BUG	
102年 2013	101年 2012	項目 Item 年別 Year
199	206	国 m 案件數合計 Total No. of Cases
17	11	f 詐欺貸款 百分比 f Loan Fraud Percentage
8.54%	5.34%	百分比 Percentage
54.55%	-35.29%	增減率 Rate of Change
1	1	國貿詐欺 百分比 Foreign trade fraud Percentage
0.50%	0.49%	百分比 Percentage
0.00%	-75.00%	增減率 Rate of Change
6	3	惡性倒閉 Fraudulent bankruptcy
3.02%	1.46%	百分比 Percentage
100.00%	50.00%	增減率 Rate of Change
2	2	倒會詐欺 Fraudulent closedown of private loan association
1.01%	0.97%	百分比 Percentage
0.00%	-60.00%	增減率 Rate of Change

說明:「增減率」之計算為:增減率=[(本期-上期)/上期]×100%。 Note: "Rate of Change (ROC)" is calculated by: ROC = {(this period - last period)/last period} × 100%

續表2.11 Table 2.11 Continued

102年 2013	101年 2012	項目 Item 年別 Year
4	9	不動產詐欺 Real estate fraud
2.01%	4.37%	百分比 Percentage
-55.56%	200.00%	增減率 Rate of Change
8	4	票據詐欺 Fraud of negotiable instrument
4.02%	1.94%	百分比 Percentage
100.00%	-50.00%	增減率 Rate of Change
26	22	詐欺投資 Investment fraud
13.07%	10.68%	百分比 Percentage
18.18%	37.50%	增減率 Rate of Change
1	0	信用卡詐欺 百分比 增減率 Credit Card Fraud Percentage Rate of Change
0.50%	0.00%	百分比 Percentage
N/A	-100.00%	增減率 Rate of Change



續表2.11

Table 2.11 Continued

102年	101年	項目 Item 別 Year
0	0	廣告詐欺 Advertising Fraud
0.00%	0.00%	百分比 Percentage
NA	NA	增減率 Rate of Change
0	0	詐欺退稅 Tax Refund Fraud
0.00%	0.00%	百分比 Percentage I
NA	-100.00%	增減率 Rate of Change
2	1	保險詐欺 Insurance Fraud
1.01%	0.49%	百分比 增減率 Percentage Rate of Change
100.00%	NA	增減率 Rate of Change
4	7	電腦網路詐欺 Cyber Fraud
2.01%	3.40%	百分比 Percentage
-42.86%	600.00%	百分比 增減率 Percentage Rate of Change

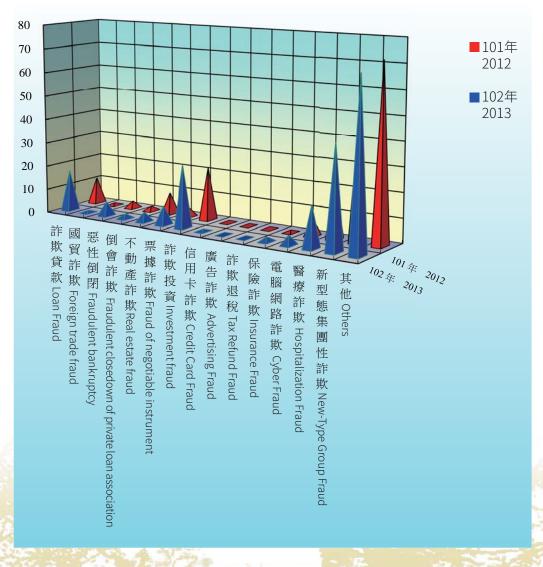
續表2.11 Table 2.11 Continued

		4
102年 2013	101年 2012	項目 Item 年別 Year
17	25	醫療管財 Hospitalization Fraud
8.54%	12.14%	百分比 Percentage
-32.00%	31.58%	增減率 Rate of Change
42	49	新型態集團性詐欺 New-Type Group Fraud
21.11%	23.79%	百分比 Percentage
-14.29%	-12.50%	增减率 Rate of Change
69	72	其他 Others
34.67%	34.95%	百分比 Percentage
-4.17%	22.03%	增減率 Rate of Change

圖 2.06 Graph 2.06

圖2.06 近2年詐欺案件型態比較 Graph 2.06 Comparison of Fraud Cases over the Past 2 Years, by Type

	toan Fraud 詐欺貸款	Foreign trade fraud 國質詐欺	Fraudulent bankruptcy 惡性倒閉	Fraudulent closedown of private loan association 倒會詐欺	Real estate fraud 不動產詐欺	Fraud of negotiable instrument 票據詐欺	investment fraud 詐欺投資	信用卡詐欺	Advertising Fraud 廣告詐欺	Tax Refund Fraud 詐欺退稅	R險詐欺	電腦網路詐欺CyberFraud	醫療詐欺	New-Type Group Fraud 新型態集團性詐欺	文 (Others
101年 2012	11	1	3	2	9	4	22	О	0	o	1	7	25	49	72
102年 2013	17	1	6	2	4	8	26	1	0	О	2	4	17	42	69



- 2. 重要案例:
- 2. Significant cases:
 - (1) 呂〇〇係廣〇集團實際負責人,於 98 年間向民眾誆稱透過廣〇集團投資買賣靈骨塔位、功德牌位、生前契約及種植痲瘋樹提煉生質柴油等項目可立即獲利,致使 128 名不知情投資人陷於錯誤而投入鉅額款項,自 98 年迄 101 年 9 月止,獲取不法利益1億1,654萬7,466元,經於101年12月24日移送臺灣士林地方法院檢察署偵辦。
 - (1) Lu \bigcirc , the person in charge of Guang \bigcirc Group, falsely claimed immediate profits for projects such as pagoda parks, merit tablets, lifetime contracts, Jatropha planting and biodiesel refining, which led 128 unsuspecting people to be caught in the wrong investment and enable the said person to obtain illegal benefits of 116,547,446 NT dollars from 2009 until September, 2012. This case was transferred to Taiwan Shihlin District Court Prosecutor Office for investigation on December 24, 2012.
 - (2) 陳〇〇、洪〇〇及綽號「二五」之姓名年籍不詳男子於大陸組成電話詐欺集團,101年4月至8月間,自大陸地區以電話向臺灣地區民眾訛稱涉嫌司法案件須由法院保管其銀行存款,再指派臺灣車手郭〇〇、梁〇〇、陳〇〇等持偽造之臺灣司法機關文書向被害民眾詐取銀行存摺、身分證件後冒領帳戶存款,該詐騙集團共計詐取一百十一萬餘元,經於102年1月18日移送臺灣高雄地方法院檢察署偵辦。

- (2) Chen ○○, Hung ○○ together with a person of unknown name and age called "25" organized a telephone fraud group in mainland China using the telephone to call people in Taiwan from mainland China to claim they are involved in a court case and that their bank deposit is in the custody of the law court. The three said persons then assign drivers Kao ○○, Lian ○○ and Chen ○○ to hold forged Taiwan juridical organ documents to illegally access victim's deposit accounts, ID documents to withdraw the victims' bank deposits. The said group defrauded people of 1.11 million NT dollars in total. The case was transferred to Kaohsiung District Court Prosecutors Office for investigation on January 18, 2013.
- (3)東〇牙醫診所實際負責人林〇〇未具有牙醫師資格,於98年9月間向牙醫師陳〇〇以每月11萬元租用執照,再由林〇〇為求診病患治療牙齒疾病,林〇〇自98年11月24日至101年12月25日為2,924位病患治療牙齒疾病,再以陳〇峰醫師名義製作相關書面資料向健保局詐領健保醫療費共計871萬5,711元,經於102年2月6日移送臺灣桃園地方法院檢察署偵辦。
- (3)Lin ○○, the person in charge of Tong dental clinic which has no dentist certificate but leased Chen ○○'s dentist's license at the rental rate of 110,000 NT dollars/month to conduct dentistry. Lin ○○ treated 2,924 patients from November 24, 2009 to December 25, 2012 and used Dr. Chen's name to produce the relevant written

documents to defraud 8,715,711 NT dollars in medical reimbursements from National Health Insurance. This criminal case was transferred to Taiwan Taoyuan District Court Prosecutors Office for investigation on February 6, 2013.

- (4)溫〇〇與姓名年籍不詳綽號「老大」之大陸籍男子,於 100 年 10 月至 101 年 7 月間,共組電話詐騙集團,由綽號「老大」者擔任詐欺集團首謀並藏身大陸地區,隨機找尋臺灣地區被害人騙取金融提款卡與密碼,溫〇〇則在臺灣策應及指派車手,於接獲「老大」以簡訊方式回傳相關被害人帳戶提款卡密碼,再指派車手將提領之款項以轉帳匯款方式,匯至「老大」所指定之帳戶,該電話詐騙集團共計詐取 2,032 萬 7,710 元,經於 102 年 4 月 24 日移送臺灣高雄地方法院檢察署偵辦。
- (4)Win \bigcirc together with a person of unknown name and age called "boss" organized a telephone fraud group in mainland China from October 2011 to July 2012. The "boss" hid in mainland China and took charge of the fraud group and randomly sought victims in Taiwan to defraud them of their ATM cards and passwords. Win oo resided in Taiwan to plan for and coordinate drivers to withdraw victims' bank deposits after receiving victim's banking information sent by the "boss" by SMS and then remitted that money to a mainland China bank account assigned by the "boss". This fraudulent group illegally obtained 20,327,710 NT dollars. The case was transferred to Kaohsiung District Prosecutors Office for investigation on April 24, 2013.

- (5) 翁〇〇、李〇〇分別係紅〇天養生御品公司負責人及股東,渠等2人自99年1月間以直銷手法招募民眾投資入股開設連鎖飲料店,再假藉已「入主股票上市交易之友〇科技公司1席董事及1席監察人,短期內將採取借殼方式將紅〇天公司股票上市,之後股票將大漲」等語,誘使民眾以每股15元至45元的價格購買該公司股票,詐取金額達3億8,168萬9,000元,經於102年6月28日移送臺灣臺中地方法院檢察署偵辦。
- (5) Won ○○, Lee ○○ were Red Sky Regimen Company manager and shareholder, respectively. These two persons used a direct marketing approach to recruit people to invest in a beverage chain store establishment and then claimed that they had already "invested the un-listed shares of Yo technology company and seized seats of a Directors and a Supervisor and will let the Red Sky Regimen Company go public in a short period and the said company's share price will rise sharply" to induce people to purchase shares in this company at prices between NT\$15 to 45. The amount illegally obtained by the said company reached 381,689,000 NT dollars and the case was transferred to Taichung District Prosecutors Office for investigation on June 28, 2013.
- (6)徐〇〇係東〇公司總經理,東〇公司向華〇公司收購報廢電路板及廢銅箔等事業廢棄物,依華〇公司地磅機計算結果支付回收費用,徐〇芫為提高東〇公司營收,以每月1萬5,000元之代價,買通華〇公司地磅機維修人員,並裝入遙控元件,使秤重數值減少500公斤至2公噸,101年5月至102年3月以此手法詐欺1,509萬5,072元,經於102年10月22日移送臺灣桃園地方法院檢察署偵辦。

- (6) Shiu ○○ the General Manger of East Company which acquired waste goods such as scrap circuit boards and copper from Hua Company for recycling fees in accordance with Hua company's weighscale readings. In order to increase company revenue, Shiu ○○ bribed the weighscale maintenance personnel at Hua Company at the cost of NT\$15,000/month to install a remote device to reduce the scale weight 500 kg to 2 tons. Such fraudulent measure enabled the East company to gain 15,095,072 NT dollars. This case was transferred to Taiwan Taoyuan District Prosecutors Office for investigation on October 22, 2013.
- (二) 侵占案件
- (2) Embezzlement
 - 1. 數據比較:
 - 1. Statistics:

本年移送侵占案件55案,較101年之46案,增加19.57%;嫌疑人89人,較101年之75人,增加18.67%;涉案標的26億7,047萬1,028元,較101年之18億6,872萬4,975元,增加42.90%。(詳表2.04、2.05、2.12及圖2.07、2.08)

There were of 55 cases of embezzlement referred in 2013, which was 19.57% more than the 46 cases in 2012; with 89 suspects, which was 18.67% more than the 75 suspects in 2012; involving monetary value of \$2,670,471,028, which was 42.90% more than the \$1,868,724,975 loss in 2012 (see Tables 2.04, 2.05, and 2.12, and Graphs 2.07 and 2.08).

表 2.12 Table 2.12

表2.12 近2年侵占案件及型態比較統計

Table 2.12 Comparison of Statistics of Embezzlement Cases and Types over the Past 2 Years

102年 2013	101年 2012	年別 年別 Year	項目
55	46	案件數 No. of Cases	
55 119.57%	46 100.00%	百分比 Percentage	
19.57%	-20.69%	增減率 Rate of Change Suspects	
89	75	嫌疑人數 No. of Suspects	
89 118.67% 18.67%	75 100.00% -40.48%	数 百分比 Percentage	
18.67%	-40.48%	增减率 Rate of Change	
2,670,471	1,868,724	(千元) Underlying Amount (1,000 of Dollars)	涉案標的
42.90%	-89.16%	增減率 Rate of Change	
10	12	普通侵占 General Embezzle ment	Ty_{I}
10	4	普通侵占 General Embezzlement Embezzle Involving ment Public Interest	侵占類別 Type of Embezzlement
35	30	業務侵占 Embezzlement by Employees of Private Business	nent

圖 2.07 Graph 2.07

圖2.07 近2年侵占案件數及嫌疑人數比較

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

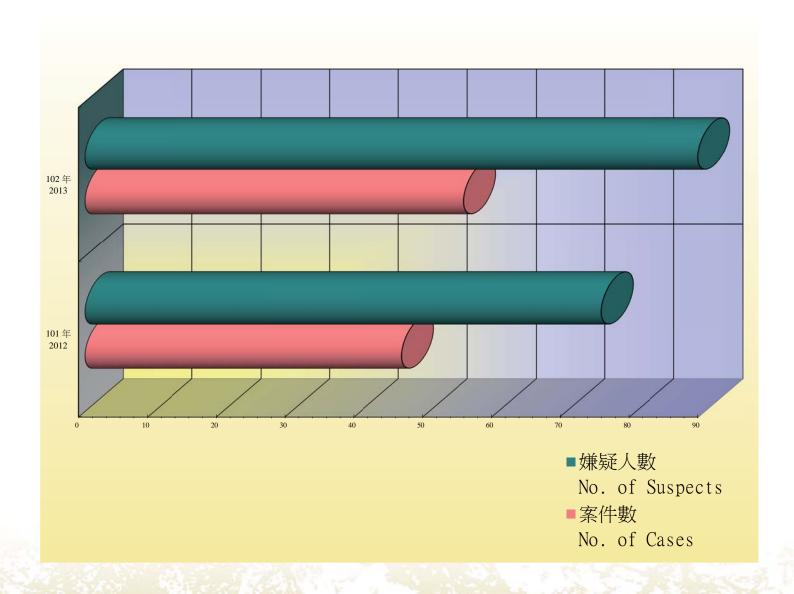
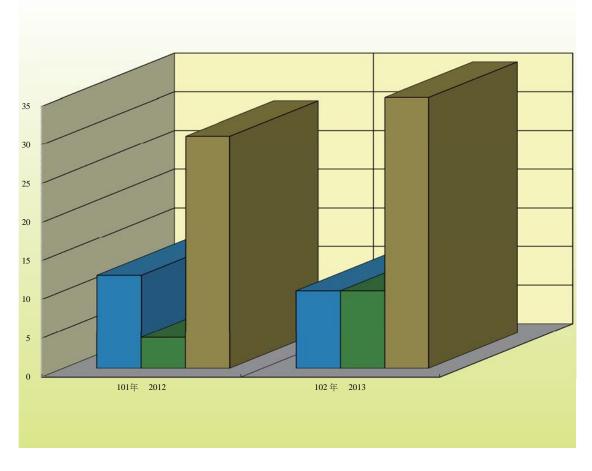




圖 2.08 近 2 年 侵 占 案 件 型 態 比 較 Graph 2.08 Comparison of Embezzlement Cases over the Past 2 Years, by Type

- ■普通侵占 General Embezzlement
- ■公益侵占Embezzlement Involving Public Interest
- ■業務侵占Embezzlement by Employees of Private Business



	普通侵占 General Embezzlement	公益侵占 Embezzlement Involving Public Interest	業務侵占 Embezzlement by Employees of Private Business
101年 2012	12	4	30
102年 2013	10	10	35

案件型態:

The cases include:

- (1) 普通侵占 10 案。
- (1) General embezzlement: 10 cases
- (2) 公益侵占 10 案。
- (2) Embezzlement involving public interest: 10 cases
- (3) 業務侵占35案。
- (3) Embezzlement by employees of private business: 35 cases

(詳表 2.04、2.12 及圖 2.08) (See Tables 2.04, 2.12, and Graph 2.08)

- 2. 重要案例:
- 2. Significant cases:
 - (1)王〇〇係股票上櫃交易之普〇公司董事長兼總經理,黃〇成係財務長,張〇逵係普〇公司董事長特別助理,王〇〇為操縱該公司股價於100年12月起透過張〇逵等人安排普〇公司從事虛偽交易,金額達10億2,681萬5,053元,創造不實業績與財務報告。張〇逵等人竟基於侵占挪用普〇公司匯出從事前述虛偽交易款項之犯意聯絡,僅將部分普〇公司匯出款項以下游客戶名義回流普〇公司佯裝貨款,其餘款項分別以供應商讓利2%名義轉交黃〇成、匯款美元30萬元至王〇〇設於香港匯豐銀行帳戶及供渠個人私用,總計侵占普〇公司4億5,795萬1,600元,經於102年4月29日移送臺灣臺北地方法院檢察署偵辦。
 - (1)Wang $\bigcirc\bigcirc$, the President as well as the General Manager of Pu o Company, in order to manipulate the company share price, conducted false transactions, through such the

company's Chief Financial Officer Hung O Chen and special assistant to the President Chung O Kui, to create false sales and financial statements to a total amount of 1,026,815,053 NT dollars. Based on the intention to embezzle the aforementioned false transaction amount, Chung O Kui, used the name of one of the company's downstream customers to return part of the amount remitted back to the Pu O Company as a pretended loan, and transferred the remainder to Hung \bigcirc Chen under the guise of a 2% supplier's cost reduction. They also transferred 300 thousand U.S. dollars to the HSBC accounts assigned by Wang $\bigcirc\bigcirc$ for their private use. The total amount embezzled from Pu O Company reached 457,951,600 NT dollars. This case was transferred to Taipei District prosecutors Office for investigation on April 29, 2013.

- (2) 胡○龑、胡○威分別係啟○機械起重公司總經理及副總經理, 指示不知情之行政副理池○珠以不實股東往來名義科目記帳, 並開立支票或填寫匯款單等,由胡○威配合審核,同意出帳, 共同侵占啟○機械起重公司款項計 4 億 2,973 萬 3,757 元,經 於 102 年 10 月 28 日移送臺灣新竹地方法院檢察署偵辦。
- (2) Hu Gon and Hu Wei were the General Manager and Vice General Manager, respectively, of Chi mechanical lifting company. The said two persons instructed uninitiated executive assistant manager Chi Zhu to charge account entries under the names of false shareholders

and to draw checks or fill money orders, and charge off the account under the audit agreement of Hu \bigcirc Wei. The said two persons jointly defrauded Chi \bigcirc mechanical lifting of a total of NT\$429,733,757. This case was transferred to Taiwan's Hsinchu District Prosecutors Office for investigation on October 28, 2013.

- (3)李〇〇為媚〇峰公司北一區分公司協理,100年9月間為侵吞 北一區各分店客戶從事美容課程繳交之款項,慫恿客戶向渣打 銀行辦理小額信貸方式購買美容課程,並要求客戶配合將核貸 款項全數匯入渠個人帳戶內,將款項侵吞入己,總金額計3,546 萬2,130元,經於102年11月28日移送臺灣臺北地方法院檢 察署偵辦。
- (3)Li \bigcirc , the branch assistant manager of Mei \bigcirc Phone Company misappropriated clients' money for cosmetology courses held at each branch of North 1 Section and encouraged clients to purchase cosmetics courses by a micro-lending method provided by Standard Chartered Bank as well as requested clients to cooperate to remit all the approved loans to the said person's personal account. The total misappropriated amount reached 35,462,130 NT dollars. This case was transferred to Taipei District Prosecutors Office for investigation on November 28, 2013.



表2.13 近2年背信案件比較統計

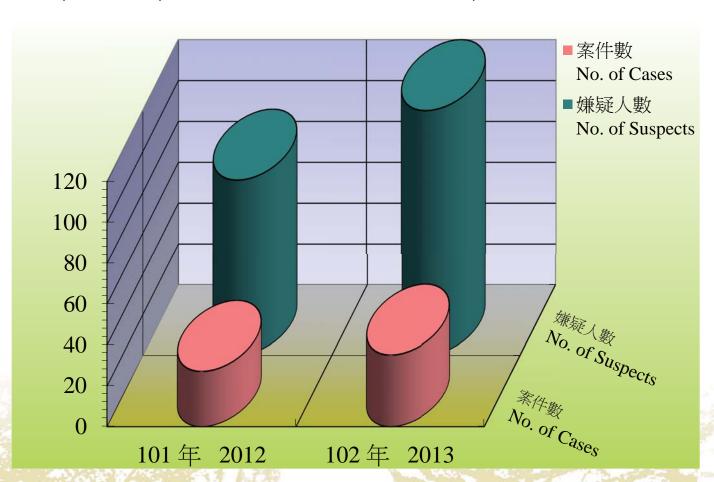
Table 2.13 Comparison of Statistics of Breach of Trust Cases over the Past 2 Years

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change	涉案標的(千元) Underlying Amount (1,000 of Dollars)	增減率 Rate of Change
101年 2012	27	100.00%	-6.90%	86	100.00%	13.16%	2,018,719	-54.54%
102年 2013	35	129.63%	29.63%	120	139.53%	39.53%	2,561,101	26.87%

圖 2.09 Graph 2.09

圖2.09 近2年背信案件數及嫌疑人數比較

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



- (三) 背信案件
 - (3) Breach of Trust
 - 1. 數據比較:
 - 1. Statistics:

本年移送背信案件35案,較101年之27案,增加29.63%;嫌疑人120人,較101年之86人,增加39.53%;涉案標的25億6,110萬1,403元,較101年之20億1,871萬9,958元,增加26.87%。(詳表2.04、2.05、2.13及圖2.09)

There were total of 35 cases of breach of trust referred in 2013, which was 29.63% more than 27 cases in 2012; with 120 suspects, which was 39.53% more than the 86 suspects in 2012; involving monetary value of \$2,561,101,403, which was 26.87% more than the \$2,018,719,958 in 2012 (see Tables 2.04, 2.05, and 2.13, and Graph 2.09).

- 2. 重要案例:
- 2. Significant cases:
 - (1)楊〇係裕〇、德〇及萬〇隆等公司董事長,於100年5月間因萬〇隆公司財務困難,急需資金周轉,乃向劉〇〇借款,劉員要求需以裕〇、德〇2公司為連帶保證人,並需以裕〇、德〇公司分別開立同額本票為清償保證,楊員明知借款未獲裕〇、德〇公司董事會同意及授權,竟擅自刻製裕〇、德〇公司之大小章,用印於萬〇隆公司與劉〇簽訂之17份借貸契約書之連帶保證人及簽發之24紙本票,金額計4億8,300萬元;楊〇〇另亦擅自開立萬〇

隆公司支票 53 紙金額計 8,923 萬元,並擅自刻製裕〇、德〇公司印鑑,充當背書人,合計致生裕〇、德〇及萬〇隆等公司 5 億 7,223 萬元之損害,經於 102 年 3 月 20 日移送臺灣臺中地方法院檢察署偵辦。

(1) Yang $\bigcirc\bigcirc$, the President of Yu \bigcirc , Der \bigcirc and Wang \bigcirc Long Companies, owing to financial difficulties, borrow money from Liu \bigcirc \bigcirc to maintain cash flow. The lender requested Yu ○ and Der ○ two companies to act as guarantors as well as draw the same amount in promissory notes as a settlement guarantee. Without the approval and authorization of the Board of Directors of the above two companies, Yang arbitrarily produced these two companies' large and small stamps using them as joint guarantors of 17 loan agreements and 24 promissory noted drafted for total amount of NT\$483,000,000. Furthermore, Yang ○ ○ also arbitrarily drafted 53 Wang O Long checks for the amount of NT\$89,230,000 and engrave stamp without Yu ○ and Der O Company's permission for endorsement. Such activities of Yang caused Yu \bigcirc , Der \bigcirc and Wang \bigcirc Long Companies to lose NT\$572,230,000. This case was transferred to Taichung District Prosecutors Office for investigation on March 20, 2013.

- (2)蔡〇〇係中〇婦孺教養院董事長及社團法人潔〇協進會理 事長,陳○○係中○婦孺教養院前董事長,渠等明知依「臺 北市財團法人暫行管理規則」及該教養院章程規定機構型 財團法人之不動產不得以買賣方式移轉,竟由陳○○於98 年間將中○婦孺教養院不動產以一億二千餘萬元出售,並 先收取簽約金 4,000 萬元私用。蔡○○接任董事長後,將 前揭買賣函報臺北市政府社會局,未獲同意。渠等為取得 價款償還前揭買賣之解約金及牟取不法利益,明知前揭不 動產市價超過 2 億 5,500 萬元,竟勾結怡○公司,於 99 年 6月11日簽立售價1億4,800萬元之買賣契約,並共謀由 蔡○○配合修改章程,使該院不動產先虛偽捐贈予社團法 人潔○協進會,再由潔○協進會出售予怡○公司,俟100 年 11 月間完成捐贈手續,再於 101 年 1 月間移轉過戶予怡 ○公司,相關買賣價款則由蔡○○等人私用,致生損害中 ○婦孺教養院之利益,經於102年3月29日移送臺灣新北 地方法院檢察署偵辦。
- (2) Tsai ○○, the Chairman of Chun women and children workhouse institution and the Director general of Ji Association; Chen ○○, the former President of the said Workhouse Institution, both fully understanding that the real estate of the profit institution (foundation) can not been transaferred through trading measures according to the regulation of "Interim Rules for Administering Taipei City Foundations" and the articles of the Chun women and children workhouse

institution. In 2009, Chen OO, sold Chun O women and children workhouse institution for NT\$120 million and received NT\$ 40 million as a sign-on bonus in advance for private use. Tsai $\bigcirc\bigcirc$, after taking over as Chairmen of the said Institution, reported the abovementioned trading to the Bureau of Social Affairs of Taipei City Government but failed to obtain approval. In order to repay the cancellation money of the preceding transaction and reap illegal profits, both of the said persons colluded with Yi $\, \bigcirc \,$ Company to sign a transaction contract at the selling value of NT\$148 million on June 11, 2010, and secretly amended the articles of said Institution to falsely donate the real estate of the said Institution to Ji O Association and then let such Association sell this asset to Yi \bigcirc Company. The donation procedure was completed in November, 2011 and ownership was transferred to Yi O Company on January, 2012. All relevant transaction amounts were allocated to both said persons which seriously damaged the interests of the Chun \bigcirc women and children workhouse institution. This case was transferred to Taiwan's New Taipei City District Prosecutors Office for investigation on March 29, 2013.

(3)謝〇〇係安〇證券投信公司前副總經理,負責該公司投資 業務,並擔任勞工保險基金、國民年金保險、勞工退休基

金及全權委託專戶投資經理人,99年6月起謝〇〇違規使 用友人證券帳戶下單低價買進盈○公司股票 50 仟股,俟盈 ○公司99年9月9日正式轉上櫃6個交易日後,旋以渠代 操之政府勞工保險基金、國民年金保險及勞工退休基金全 權委託帳戶高價買進 355 仟股盈○公司股票,加計渠覆核 之其他安○證券投信公司專業經理人受理之全權委託帳戶, 共計買進1,049仟股,迄99年9月17日盈〇公司股價開 始連續下跌,99年9月30日,前揭基金帳戶因投資盈○ 公司股票損失達 28%,故依規定做出停損賣出決定,謝員 賣出盈〇公司股票的重大消息公開前,先將前揭以人頭帳 戶持有之盈○公司股票 50 仟股,全數賣出,之後謝○○才 陸續出脫前揭代操全權委託帳戶內之盈〇公司股票,總計 渠個人掌控之人頭帳戶獲利約八百七十七萬元,渠代操及 覆核之全權委託帳戶則虧損二億二千一百餘萬元,謝○○ 前開違背任務之行為致生損害於安○證券投信公司財產, 經於 102 年 5 月 30 日移送臺灣臺北地方法院檢察署偵辦。

(3) Hsieh ○ ○, the former vice General Manager of An ○ securities investment trust company who was responsible for the company's investment business and served as investment manager of Labor Insurance Fund, National Pension Insurance Fund, Labor Pension Funds and discretionary accounts, unlawfully started using friends' security accounts to purchase 50,000 shares of Ying ○ Company at a cheap price beginning June, 2010. After the 6th day of Ying ○ Company had

formally transformed to the OTC market on September 9, 2010, Hsieh $\bigcirc\bigcirc$ used the commissioned Labor Insurance Fund, National Pension Insurance Fund, and Labor Pension Funds purchaseed 35,000 shares of Ying \bigcirc company at a higher price. Together with the discretionary accounts handled by professional managers, the total purchased stocks reached 1,049 thousand shares. Until September 17, 2010, the stock price of Ying Company began to fall continuously which resulted in the preceding fund account losing up to 28 % and, according to regulations, a decision of stop-loss selling must be made at this time. Prior to disclosing the major news of selling out Ying ○ stocks, Hsieh sold all 50,000 shares of Ying ○ Company holding under the head accounts, and then successively disposed of the said stock holding under the commissioned discretionary accounts. In sum, the head account controlled by Hsieh reaped a profit of about NT\$8.77 million, while the commissioned discretionary accounts lost NT\$221 million. The case of Hsieh's negligence, which damaged the property of An \bigcirc securities investment trust company, was transferred to Taipei District Prosecutors Office for investigation on May 30, 2013.

(四)重利案件

- (4) Usury
 - 1. 數據比較:
 - 1. Statistics:

本年移送重利案件計 12 案,較 101 年之 10 案,增加 20.00%;嫌疑人 44 人,較 101 年之 23 人,增加 91.30%;涉案標的 5,234 萬 3,200 元,較 101 年之 5,661 萬 9,300 元,減少 7.55%。(詳表 2.04、2.05、2.14 及圖 2.10)

There were 12 cases of usury referred in 2013, which was 20.00% more than the 10 cases in 2012, with 44 suspects, which was 91.30% more than the 23 suspects in 2012, involving monetary value of \$52,343,200, which was 7.55% less than the \$56,619,300 in 2012 (see Tables 2.04, 2.05, and 2.14, and Graph 2.10).

- 2. 重要案例:
- 2. Significant cases:
- (1) 謝〇〇係臺灣澎〇地方法院法警,98年7、8月間,基於乘他人急迫及牟取重利之犯意,貸予莊〇〇10萬元,嗣向莊員多次追討,並表明本息已達1,850萬元,乃於99年8、9月間強迫莊員簽署2張面額分別為900萬元及950萬元等2張商業本票,嗣因莊員無力償還,竟於100年6月間夥同高〇〇赴莊員岳父住處,索討100萬元,並恐嚇若不還款將毆打莊員及強押莊妻及小孩赴大陸工作還債,經於102年1月4日移送臺灣澎湖地方法院檢察署偵辦。

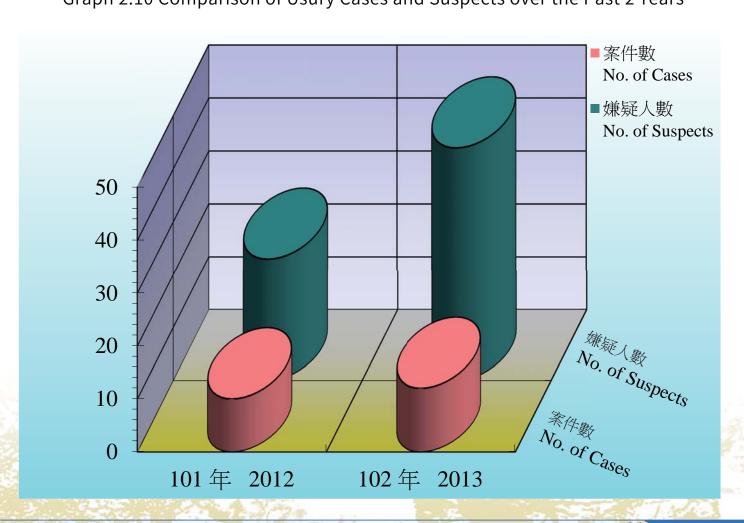
表 2.14 Table 2.14

表2.14 近2年重利案件比較統計 Table 2.14 Comparison of Statistics of Usury Cases over the Past 2 Years

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change	涉案標的 (千元) Underlying Amount	增减 率 Rate of
101年 2012	10	100.00%	-37.50%	23	100.00%	-56.60%	56,619	-74.81%
102年 2013	12	120.00%	20.00%	44	191.30%	91.30%	52,343	-7.55%

圖 2.10 Graph 2.10

圖2.10 近2年重利案件數及嫌疑人數比較 Graph 2.10 Comparison of Usury Cases and Suspects over the Past 2 Years



- (1) Hsieh ○○, a Taiwan Peng District Court bailiff, took advantage of other people's urgent intention to gain significant profit and lent Zhung ○○ NT\$100,000 during the months of July and August, 2009. In view of Zhung's incapability to recover, Hsieh forced Zhung to sign two commercial papers for the amount of NT\$ 9 million and NT\$9.5 million, respectively. Later, due to that Zhung was still unable to repay, Hsieh, together with Kao ○○, went to the residence of Zhung's father-in-law to claim NT\$1 million and threatened to beat Zhung and forced his wife and children to work in mainland China to settle the debt. This case was transferred to Taiwan Penghu District Prosecutors Office for investigation on January 4, 2013.
- (2)林〇〇基於乘他人急迫及牟取重利之犯意,自 100 年 11 月起使用人頭手機發送可以放款予急需資金者之簡訊予不特定民眾,李〇得知此訊息後,因急需資金,於 100 年 11 月 15 日至 101 年 6 月 23 日,向林〇〇借款 70 萬元,借款之條件係以 10 天為一期並計算利息,李〇至 101 年 6 月已支付 192 萬元利息予林〇〇,尚不包括 70 萬元本金,放款年利率超過200%,經於 102 年 3 月 4 日移送臺灣新北地方法院檢察署值辦。
- (2) Taking advantage of people's urgent needs to gain significant profit, Lin OO used telephone fraud to randomly send SMS to non-specific people who were in urgent

need of funds beginning November, 2011. After receiving such a message, Lee ○, who urgently needed funds, successively borrowed 700 thousand NT dollars from Lin ○ of from November 15, 2011 to June 23, 2012 based on the condition that the interest be paid within a period of 10 days. As of June, 2012, Lee ○ has paid NT\$1.92 million interest to Lin ○ of (principle of NT\$0.7 million not included) for which the interest rates was more than 200 %. This case was transferred to Taiwan New Taipei City District Prosecutors Office for investigation on March 4, 2013.

(五) 走私案件

- (5) Smuggling
 - 1. 數據比較:
 - 1. Statistics:

本年移送走私案件12案,較101年之5案,增加140.00%;嫌疑人22人,較101年之6人,增加266.67%;涉案標的9,770萬8,635元,較101年之328萬5,644元,增加2,873.80%。(詳表2.04、2.05、2.15及圖2.11)

There were 12 smuggling cases referred in 2013, which was 140.00% more than the 5 cases in 2012; with 22 suspects, which was 266.67% more than the 6 suspects in 2012; involving monetary value of \$97,708,635, which was 2,873.80% more than the \$3,285,644 in 2012 (see Tables 2.04, 2.05, and 2.15, and Graph 2.11).

案件型態:

The cases include:

- (1) 貨櫃走私7案。
- (1) By container: 7 cases
- (2) 漁船走私 0 案。
- (2) By fishing boats: 0 case
- (3) 夾帶走私 5 案。
- (3) By personal carriage: 5 case
- (4) 空運走私 0 案。
- (4) Air smuggling: 0 case
- (詳表 2.16 及圖 2.12)

(See Table 2.16, Graph 2.12)

- 2. 重要案例:
- 2. Significant cases:

姚〇〇及連〇〇,明知大陸乾香菇係行政院公告之「管制物品管制品項及管制方法」所列物品,不得私運進口,竟於 97 年至 101 年間,自大陸出口香菇、黑木耳等管制農產品至韓國、越南等地,再偽造不實產地證明等報關文件後申報進口,計走私大陸香菇 23 萬 5,823 公斤、大陸黑木耳 186 萬 3,303 公斤,金額總計 1 億 8,750 萬 400 元,經於 102 年 2 月 1 日移送臺灣臺北地方法院檢察署偵辦。

表 2.15 Table 2.15

表2.15 近2年走私案件比較統計 Table 2.15 Comparison of Statistics of Smuggling Cases over the Past 2 Years

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	增减率 Rate of Change	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change	涉案標的(元) Underlying Amount (dollars)	增减率 Rate of Change
101年 2012	5	100.00%	-50.00%	6	100.00%	-40.00%	3,285,644	-53.73%
102年 2013	12	240.00%	140.00%	22	366.67%	266.67%	97,708,635	2873.80%

圖 2.11 Graph 2.11

圖2.11 近2年走私案件數及嫌疑人數比較

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



Yao O and Lian O both fully knowing that mainland China dried mushrooms belong to items listed in the "Controlled Substances, Controlled Items and Control Measures" promulgated by the Executive Yuan which cannot be imported and smuggled, still forged false declaration documents of original certificates for controlled agricultural products such as mushrooms and black fungus from mainland China and exported them to South Korea and Vietnam in the period of 2008 to 2012. The total quantity of their smuggled items were 235,823 kg mainland China shiitake mushrooms and 1,863,303 kg black fungus, at a total value of NT\$187,500,400. This case was transferred to Taipei District Prosecutors Office for investigation on February 1, 2013.

(六)違反稅捐稽徵法案件

- (6) Violation of the Tax Collection Act
 - 1. 數據比較:
 - 1. Statistics:

本年移送違反稅捐稽徵法案件 32 案,較 101 年之 28 案,增加 14,29%;嫌疑人 528 人,較 101 年之 189 人,增加 179.37%;涉案標的 1,277 億 5,832 萬 1,076 元,較 101 年之 314 億 308 萬 5,655 元,增加 306.83%(詳表 2.04、2.05、2.17 及圖 2.13)



表2.16 近2年走私案件型態比較統計

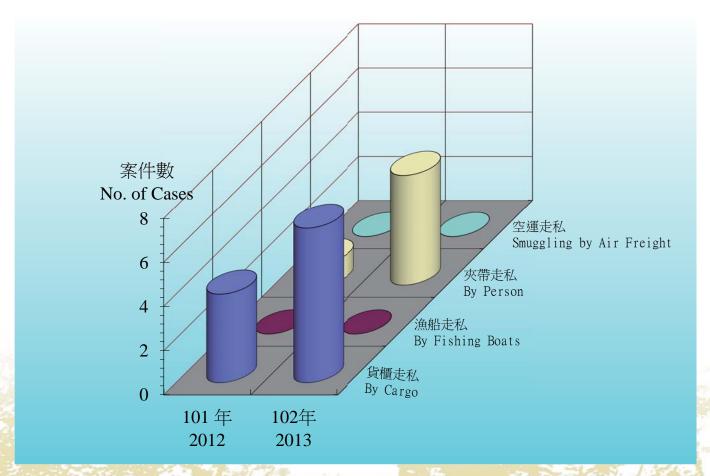
Table 2.16 Comparison of Statistics of Smuggling Cases over the Past 2 Years, by Smuggling Method

項目 Item		計 otal	貨櫃走私 By Cargo		漁船走私 By Fishing Boats			竞走私 Person		空運走私 Smuggling by Air Freight	
年別	案件數嫌疑人數No. ofNo. of		案件數 No. of	嫌疑人數 No. of	案件數 No. of	嫌疑人數 No. of	案件數 No. of	嫌疑人數 No. of	案件數 No. of	嫌疑人數 No. of	
Year	Cases Suspects		Cases	Suspects	Cases	Suspects	Cases	Suspects	Cases	Suspects	
101年 2012	5	6	4	5	0	0	1	1	0	0	
102年 2013	12	22	7	11	0	0	5	11	0	0	

圖 2.12 Graph 2.12

圖2.12 近2年走私案件型態比較

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



There were 32 cases of tax law violation referred in 2013, which was 14.29% more than the 28 cases in 2012; with 528 suspects, which was 179.37% more than the 189 suspects in 2012; involving monetary value of \$127,758,321,076, which was 306.83% more than the \$31,403,085,655 in 2012 (see Tables 2.04, 2.05, and 2.17, and Graph 2.13).

案件型態:

The cases include:

- (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)27 案。
- (1) Violating Article 41 of the Tax Collection Act (Taxpayer evades tax by illicit means): 27 cases.
- (2) 違反稅捐稽徵法第 42 條 (違反代徵或扣繳業務)1 案。
- (2) Violating Article 42 of Tax Collection Act (Violation of tax collection by withholding procedures): 1 case.
- (3) 違反稅捐稽徵法第 43 條 (教唆或幫助逃漏稅捐)3 案。
- (3) Violating Article 43 of Tax Collection Act (Instigating or helping others in tax evasion): 3 cases.
- (4) 其他1案。
- (4) Others: 1 case

(詳表 2.18 及圖 2.14)

(See Table 2.18 and Graph 2.14)

- 2. 重要案例:無
- 2. Significant cases: N/A
- (七) 偽變造貨幣及有價證券案件
- (7) Counterfeit/alteration of currency and negotiable securities
 - 1. 數據比較:
 - 1. Statistics:

本年移送偽變造貨幣及有價證券案件 2 案,較 101 年之 4 案,減少 50.00%;嫌疑人 4 人,較 101 年之 6 人,減少 33.33%;涉案標的 3 億 6,303 萬 8,779 元,較 101 年之 5 億 7,766 萬 4,618 元,減少 99.94%。(詳表 2.04、2.05、2.19 及圖 2.15)

There were 2 counterfeit/alteration cases referred in 2013, which was 50.00% less than the 4 cases in 2012; with 4 suspects, which was 33.33% less than the 6 suspects in 2012; involving monetary value of \$363,038,779, which was 99.94% less than the \$577,664,618 in 2012 (see Tables 2.04, 2.05, 2.19, and Graph 2.15).

案件型態:

The cases include:

- (1) 偽變造貨幣 0 案。
- (1) Counterfeit/alteration of currency: 0 case
- (2) 偽變造有價證券 2 案。
- (2) Counterfeit/alteration of negotiable securities: 2 cases (詳表 2.04、2.20 及圖 2.16)

(See Tables 2.04, 2.20, and Graph 2.16)

表 2.17 Table 2.17

表2.17 近2年違反稅捐稽徵法案件比較統計

Table 2.17 Comparison of Statistics of Cases Concerning Violation of Tax Collection Act over the Past 2 Years

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	Rate of	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change	涉案標的 (千元) Underlying Amount (1,000 of Dollars)	增減率 Rate of Change
101年 2012	28	100.00%	-30.00%	189	100.00%	-38.24%	31,403,085	247.46%
102年 2013	32	114.29%	14.29%	528	279.37%	179.37%	127,758,321	306.83%

圖 2.13 Graph 2.13

圖2.13 近2年違反稅捐稽徵法案件數及嫌疑人數比較

Graph 2.13 Comparison of Cases and Suspects Involved in Tax Collection Act Violation over the past 2 Years

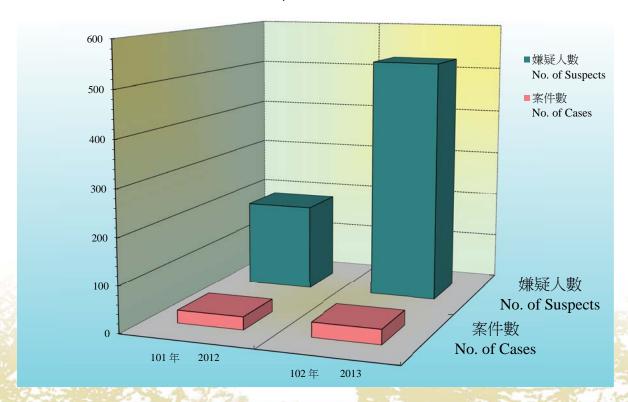


表 2.18 Table 2.18

表2.18 近2年違反稅捐稽徵法案件型態比較統計 Table 2.18 Comparison of Statistics of Cases Concerning Violation of the Tax Collection Act over the Past 2 Years, by Code Violation

項目 Item 年別 Year	案件數 合計 Total No. of Cases Percentage	百分比 Percentage	增減率 Rate of Change	稅捐稽徵法第 41條 Article 41 of the Tax Collection Act	42條	稅捐稽徵法第 43條 Article 43 of the Tax Collection Act	稅捐稽徵法第 44條及其他 Article 44 of the Tax Collection Act and Others
101年 2012	28	100.00%	-30.00%	23	2	2	1
102年 2013	32	114.29%	14.29%	27	1	3	1

圖 2.14 Graph 2.14

圖2.14 近2年違反稅捐稽徵法案件型態比較 Graph 2.14 Comparison of Cases Involved in Violation of the Tax Collection Act over the Past 2 Years, by Code Violation

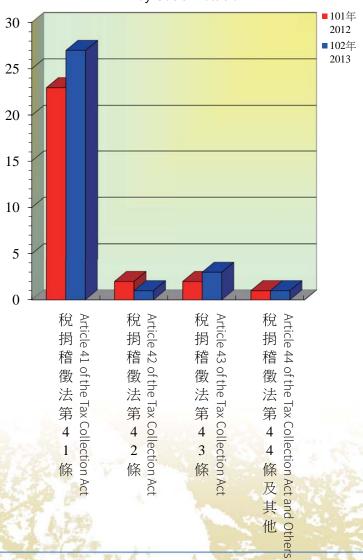


表 2.19 表 2.19 近 2 年 偽 變 造 貨 幣 及 有 價 證 券 案 件 比 較 統 計 Table 2.19 Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities Cases over the Past 2 Years

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	嫌疑人 數 No. of Suspects	百分比 Percentage	增減率 Rate of Change	涉案標的(元) Underlying Amount (Dollars)	增減率 Rate of Change
101年 2012	4	100.00%	-20.00%	6	100.00%	-33.33%	577,664,618	-37.32%
102 年 2013	2	50.00%	-50.00%	4	66.67%	-33.33%	363,038	-99.94%

圖 2.15 Graph 2.15

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 Graph 2.15 Comparison of Cases and Suspects Involved in Counterfeit/ Alteration of National Currency and Securities over the Past 2 Years

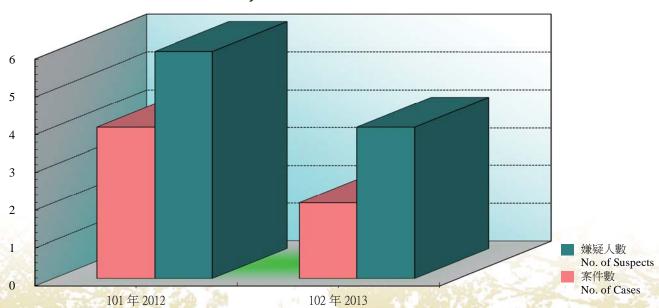


表 2.20 Table 2.20

表2.20 近2年偽變造貨幣及有價證券案件型態比較統計

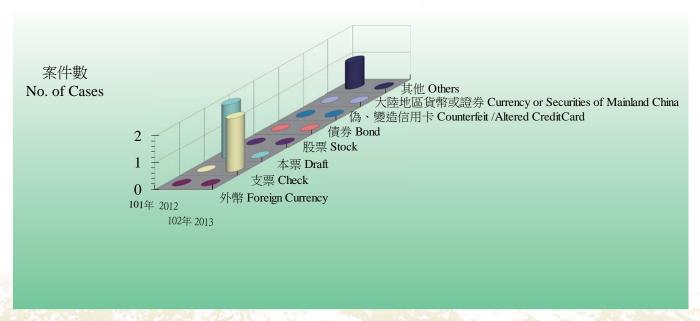
Table 2.20 Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities Cases over the Past 2 Years, by Code Violation

項目	偽、變造國幣			C		為變造 it /Alte		券 of Securities		
年別	同、受担國帝 Counterfeit /Alteration of National Currency	小計 Subtotal	外幣 (大陸地區除外) Foreign Currency (Excluding Mainland China)	支票 Check		股票 Stock			大陸地區 貨幣或證券 Currency or Securities of Mainland China	其他 Others
101年 2012	1	3	0	0	2	0	0	0	0	1
102年 2013	0	2	0	2	0	0	0	0	0	0

圖 2.16 Graph 2.16

圖2.16 近2年偽變造貨幣及有價證券案件型態比較

Graph 2.16 Comparison of Counterfeit/Alteration of National Currency and Securities over the Past 2 Years, by Code Violation



- 2. 重要案例:無
- 2. Significant cases: N/A
- (八)違反菸酒管理法案件
 - (8) Violation of Tobacco and Alcohol Administration Act
 - 1. 數據比較:
 - 1. Statistics:

本年移送違反菸酒管理法案件 19 案,較 101 年之 12 案,增加 58.33%;嫌疑人 28 人,較 101 年之 14 人,增加 100.00%;涉案標的 1 億 4,393 萬 2,873 元,較 101 年之 6,401 萬 4,580 元,增加 124.84%。(詳表 2.04、2.05、2.21 及圖 2.17)

There were 19 tobacco and alcohol law violation cases referred in 2013, which was 58.33% more than the 12 cases in 2012; with 28 suspects, which was 100.00% more than the 14 cases in 2012; involving monetary value of \$143,932,873, which was 124.84% more than \$64,014,580 in 2012 (see Tables 2.04, 2.05, and 2.21, and Graph 2.17).

- 2. 重要案例:
- 2. Significant cases:
 - (1) 柯〇〇係晶〇公司負責人,明知無菸酒進口業許可執照,不得輸入香菸,竟利用向越南廠商採購竹簍之機會夾藏未稅香煙,委由韓國高麗海運公司載運5只貨櫃來臺,101年10月9日到基隆港並進儲尚志貨櫃場後,本局據報會同財政部關務署基隆關等單位共同查緝,發現其中3只貨櫃均為未列艙單之香菸,經清點總計3,066箱又380條,市價約七千八百餘萬元,經於102年5月23日移送臺灣基隆地方法院檢察署偵辦。

表 2.21 Table 2.21

表2.21 近2年違反菸酒管理法案件比較統計

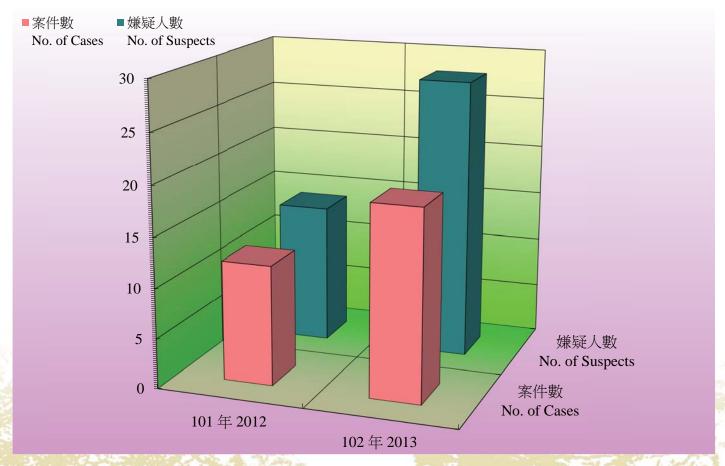
Table 2.21 Comparison of Statistics of Cases Concerning Violation of Tobacco and Alcohol
Administration Act over the Past 2 Years

項目 Item 年別 Year	案件數 No. of Cases	增減率 Rate of Change	嫌疑人數 No. of Suspects	增减率 Rate of Change	涉案標的(元) Underlying Amount (Dollars)	增減率 Rate of Change
101年 2012	12	140.00%	14	75.00%	64,014,580	-49.72%
102年 2013	19	58.33%	28	100.00%	143,932,873	124.84%

圖 2.17 Graph 2.17

圖2.17 近2年違反菸酒管理法案件數及嫌疑人數比較

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



- (1)Ke ○○, the director of Jing Company, knowing that tobacco products are not allowed to be imported without tobacco importers' permit licenses, still took advantage of concealing untaxed cigarettes in 5 containers of baskets purchased from Vietnam manufacturers and commissioned the Korea Marine Transport Company to freight those goods to Taiwan. In October 9, 2012, those containers arrived at Keelung Port and were stored in the Hisashi container. MJIB and Keelung Customs Office, in accordance with a report, jointly carried out investigation on them and found three of the five containers were tobacco that had not been listed on the shipping bill, in a total quantity of 3,066 cases and 380 cartons for a market value of about 78 million NT dollars. This case was transferred to Taiwan Keelung District Prosecutors Office for investigation on May 23, 2013.
- (2)黃〇〇明知無菸酒進口業許可執照,不得輸入菸酒,竟於 101 年 12 月間以進口模具及金屬製品為由,向不知情之祐〇鑫公 司借牌,自韓國委託載運進口 40 呎貨櫃 1 只,經財政部關務 署基隆關機動稽核組於 101 年 12 月 25 日開櫃查驗結果,發 現該只貨櫃夾藏未申報之各類香煙,共計 825 箱,經於 102 年 5 月 23 日移送臺灣基隆地方法院檢察署偵辦。

(2) Huang ○○ fully knowing that tobacco and alcohol products are not allowed to be imported without tobacco and alcohol importers' permit licenses, who still borrowed a license from Yu ○ Shin Company without their knowledge to import one 40-foot container which concealed assorted tobaccos from South Korea under the name of importing molds and metal products. On December 25, 2012, the mobile auditing section of Keelung Customs Office opened such container, conducted an inspection, and found that the said container concealed various types of undeclared cigarettes, totaling 825 cases. This case was transferred to Taiwan Keelung District Prosecutors Office for investigation on May 23, 2013.

(九)違反銀行法案件

- (9) Violation of the Banking Act
 - 1. 數據比較:
 - 1. Statistics:

本年移送違反銀行法案件 69 案,較 101 年之 84 案,減少 17.86%;嫌疑人 284 人,較 101 年之 418 人,減少 32.06%;涉案標的 484 億 1,718 萬 1,684 元,較 101 年之 980 億 234 萬 8,364 元,減少 50.60%。(詳表 2.04、2.05、2.22 及圖 2.18)

There were 69 cases of Banking Act violations referred in 2013, which was 17.86% less than the 84 cases in 2012; with 284 suspects, which was 32.06% less than the 418 suspects in 2012; involving monetary value of \$48,417,181,684, which was 50.60% less than \$98,002,348,364 in 2012 (see Tables 2.04, 2.05, and 2.22, and Graph 2.18).

案件型態:

The cases include:

- (1) 非法吸收資金案件 36 案。
- (1) Raising illegal capital funds: 36 cases
- (2) 未經政府核准辦理國內外匯兌業務案件 25 案。
- (2) Implementing foreign exchange transactions without a permit from the government: 25 cases
- (3) 金融機構人員背信 0 案。
- (3) Financial institution employees in breach of trust: 0 cases
- (4) 向金融機構詐欺取財 2 案。
- (4) Obtain money from financial institutions by fraud: 2 cases
- (5) 其他 6 案。
- (5) Others: 6 cases (詳表 2.23 及圖 2.19)

(See Table 2.23, and Graph 2.19)

表 2.22 Table 2.22

表2.22 近2年違反銀行法案件比較統計

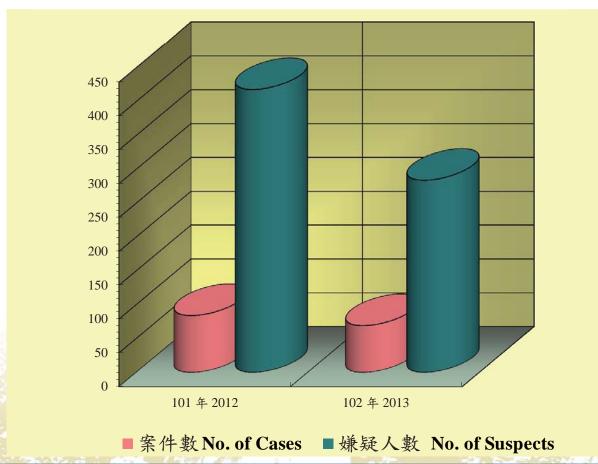
Table 2.22 Comparison of Statistics of Cases Concerning Violation of Banking Act over the Past 2 Years

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change	涉案標的(千元) Underlying Amount (Dollars)	增減率 Rate of Change
101年 2012	84	100.00%	58.49%	418	100.00%	164.56%	98,002,348	-9.62%
102年 2013	69	82.14%	-17.86%	284	67.94%	-32.06%	48,417,181	-50.60%

圖 2.18 Graph 2.18

圖2.18 近2年違反銀行法案件數及嫌疑人數比較

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



- 2. 重要案例:
- 2. Significant cases:
 - (1) 吳〇〇係真佛宗太平雷藏寺及板橋同修會堂主,92年起因從事期貨選擇權操作,需錢孔急為獲取資金,乃向前揭同修會之學生、教友或親友吸收資金,約定每2至6個月給付本金之1至2成紅利,或每個月給付3至5分利息等與本金顯不相當之報酬(年投資報酬率約20%-60%),嗣因投資嚴重虧損,為避免虧空事件爆發,吳員遂利用投資人對渠之信賴,以興建廟宇為名吸收更多資金,並口頭約定給付高額紅利,藉以支應每月利息,迄101年11月止向投資人吸收之資金達七億餘元,經於102年1月31日移送臺灣臺中地方法院檢察署偵辦。
 - (1) Starting in 2003, due to engaging in Future and Option transactions which urgently required money, Wu ○○, the manager of True Buddha Pacific Rechung Temple and Panchiao Practitioners Association, absorbed funds from students, parishioners or relatives under the terms of paying interest of 10 to 20% of principle every 2 to 6 months or of 3 to 5% every month, which were quite a significant remunernation vs principle (annual rate of return is about 20% 60%). Subsequently, due to serious loss of investment and to avoid deficit incident, Wu, in order to deal with the interest payment, then took advantage of investor confidence in him to absorb

more funds in the name of constructing a temple. He made an oral promise topay high dividend for such investment and absorbed more than NT\$700 million until November 2012. The case was transferred to Taiwan Taichung District Prosecutors Office for investigation on January 31, 2013.

- (2) 林〇〇係生〇綠能公司及其子公司天〇綠能公司實際負責人,明知非銀行,不得經營收受存款業務,亦不得以借款、收受投資、使加入為股東或其他名義,向多數人或不特定之人收受款項或吸收資金,而約定或給付與本金顯不相當之紅利、利息或其他報酬,竟策劃「合會」及「生〇綠能公司未上市股票保證買回」等吸金方案,以給付佣金及業績獎金之多層次傳銷方式,向不特定大眾招攬會員募集資金,自97年8月20日起至101年10月20日止,招攬客戶或會員約兩千餘人,吸收資金達36億5,889萬3,100元,經於102年3月5日移送臺灣臺北地方法院檢察署值辦。
- (2) Knowing that a non-bank may not operate a business of deposit, loans and investment acceptance, Lin ○○, the person responsible for Green Energy Company and Sky Green Energy Company, planned a MLM channel such as "ROSCA" and "Guaranteeing buy back of unlisted Green Company shares" to invite non-specific people or members to join as shareholders in the project or in other ways which

agreed to pay dividends, interest or other rewards that were significantly un-proportional to the principle. From August 20, 2008 to October 20, 2012, Lin recruited 2000 clients or members and received approximately 3,658,893,100 NT dollars. This case was transferred to Taipei District Prosecutors Office for investigation on March 5, 2013

- (3) 嚴○○係香港商緣○公司臺灣分公司、德○公司及元○公司實際負責人,對外宣稱為發展臺灣文創產業增值潛力及累積財富,緣○公司臺灣分公司提供臺灣中生代畫家真跡畫作,授權德○公司為臺灣唯一總代理,銷售前述真跡畫作之「限量複製畫」,銷售同時即約定由元○公司以與本金顯不相當之報酬分期購回,藉此保證獲利並營造藝術新興產業前景無可限量為誘因對外吸金,向不特定投資人推銷前述投資架構之「限量複製畫1018專案」,自101年3月16日至11月13日止,招攬投資客戶計約六百餘人,共銷售複製畫作5,310幅,收受投資款5億3,100萬元,經於102年3月8日移送臺灣臺北地方法院檢察署偵辦。
- (3) Yean ○○, the Director of Taiwan Branch of HK Commercial Yuan Company, De Company and Yian Company who claimed that in order to develop the potential and wealth accumulation of Taiwan's cultural creative industry, the Yuan Company provided secondary era painter's authentic paintings

and authorized De O Company to be the sole distributor in Taiwan to sell the "limited edition copy paintings" of aforementioned authentic paintings as well as made a promise that Yian O company would repurchase those paintings on installment along with rewards which were significantly un-proportional to the investment principal, to promote "1018 project of limited copy paintings" to non-specific investors. From March 16 to November 13 of 2012, the said Company recruited about 600 investors and sold 5,310 paintings for an investment amount of 531 million NT dollars. This case was transferred to Taiwan Taipei District prosecutors Office for investigation on March 8, 2013.

- (4) 陳〇〇、劉〇〇、藍〇〇3人分別係「美〇公司」、「海〇公司」、「卡〇公司」、「臺〇公司」、「宜〇公司」 實際負責人,於100年6月間,分別在臺北、桃園、臺中、臺南及高雄市等地,向不特定民眾推銷,招攬民眾入會投資各項餐飲、旅遊、商品綜效行銷專案。其投資方式為入會時須繳納每股10萬元之「週轉金」,不須販售商品,月可獲利1萬元(包含商品禮券),或「每拉一名下線可獲得2500元」為獎勵之多層次傳銷方式,鼓勵會員全力吸收下線,總計招攬會員達8,372人、吸金達20億9,926萬元,經於102年7月29日移送臺灣高雄地方法院檢察署偵辦。
- (4) Chen ○○, Liu ○○ and Lan ○○ were the persons

responsible for "America O Company", "Sea O Company", "Ka ○ Company", "Taiwan ○ Company", "Yi O Company", respectively. The said persons used a multilevel direct marketing approach to promote various synergic marketing projects of catering, tourism and commodities to non-specific people and invited them to join the membership. Its investment program included depositing NT\$100,000 of "working capital" for each membership to earn NT\$10,000 profit/month (including merchandise gift coupons), or "earning NT\$2,500 for recruiting one subordinate member" etc. in Taipei, Taoyuan, Taichung, Tainan and Kaohsiung city in June 2011. They recruited 8,372 members and took in NT\$2,099,260,000. This case was transferred to Taiwan Kaohsiung District Prosecutors Office for investigation on July 29, 2013.

- (十) 侵害智慧財產權案件
- (10) Infringement of Intellectual property rights
 - 1. 數據比較:
 - 1. Statistics:

本年移送侵害智慧財產權案件 53 案,較 101 年之 58 案,減少 8.62%;嫌疑人 73 人,較 101 年之 112 人,減少 34.82%;涉案標的 20 億 6,673 萬 8,833 元,較 101 年之 20 億 6,165 萬 3,411 元,增加 0.25%。(詳表 2.04、2.05、2.24 及圖 2.20)

表 2.23 Table 2.23

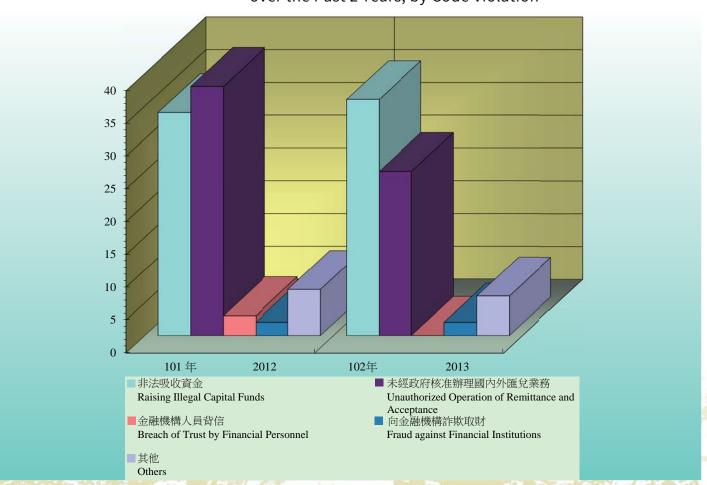
表2.23 近2年違反銀行法案件型態比較統計 Table 2.23 Comparison of Statistics of Cases Concerning Violation of Banking Act over the Past 2 Years, by Code Violation

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	非法吸收資金 Raising Illegal Capital Funds	未經政府核准辦理 國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance	金融機構 人員背信 Breach of Trust by Financial Personnel	向金融機構 詐欺取財 Fraud against Financial Institutions	其他
101年 2012	84	100.00%	58.49%	34	38	3	2	7
102年 2013	69	82.14%	-17.86%	36	25	0	2	6

圖 2.19 Graph 2.19

圖2.19 近2年違反銀行法案件型態比較

Graph 2.19 Comparison of Cases Involved in Violation of Banking Act over the Past 2 Years, by Code Violation



There were 53 Intellectual property infringement cases referred in 2013, which was 8.62% less than the 58 cases in 2012; with 73 suspects, which was 34.82% less than the 112 suspects in 2012; involving monetary value of \$2,066,738,833, which was 0.25% more than \$2,061,653,411 in 2012 (see Tables 2.04, 2.05, and 2.24, and Graph 2.20).

案件型態:

The cases include:

- (1) 違反商標法 27 案。
- (1) Violation of the Trademark Act: 27 cases
- (2) 違反著作權法 26 案。
- (2) Violation of Copyright Act: 26 cases (詳表 2.04、2.24 及圖 2.21) (See Table 2.04, 2.24, and Graph 2.21)
- 2. 重要案例:
- 2. Significant cases:

手錶,並藉渠開設之實體店面、各大電視購物頻道、PCHOME等網路平台,以每支3,980元至4,980元不等之金額銷售予不特定客戶,經搜索查扣仿冒手錶,共計2萬663支及22箱半成品,侵權金額達一億三千四百三十萬餘元,經於102年3月14日移送臺灣新北地方法院檢察署偵辦。

- (1) Tsai ○○ was the Director of Man Company, selling fashion watches, jewelry, accessories and other goods. Owing to intend to manufacture and sell counterfeit merchandise with trademarks of "Crocodile and Alligator figure", the said person several times placed orders for watch components such as straps, surfaces, cases and cores from mainland China, HK and Taiwan to assemble counterfeit watches with trademarks of "Crocodile" and other famous watches and sold them to non-specific client at prices between NT\$3,980 to 4,980 in his self-owned physical shop, each major TV shopping channel, PCHOME and other Internet platforms. 20,663 counterfeit watches and 22 cases of semi-finished products in total were investigated and seized, amounting in value to more than NT\$134.3 million. This case was transferred to Taiwan New Taipei District Prosecutors Office for investigation on March 14, 2013.
- (2) 簡〇霖及吳〇宏 2 人,分別係宏〇電公司工業設計部副總 經理及處長,於 102 年間在外籌組〇公司及曉〇公司,

圖 2.20 Graph 2.20

圖2.20 近2年侵害智慧財產權案件數及嫌疑人數比較 Graph 2.20 Comparison of Cases and Suspects Involved in Intellectual Property Rights Infringement over the Past 2 Years

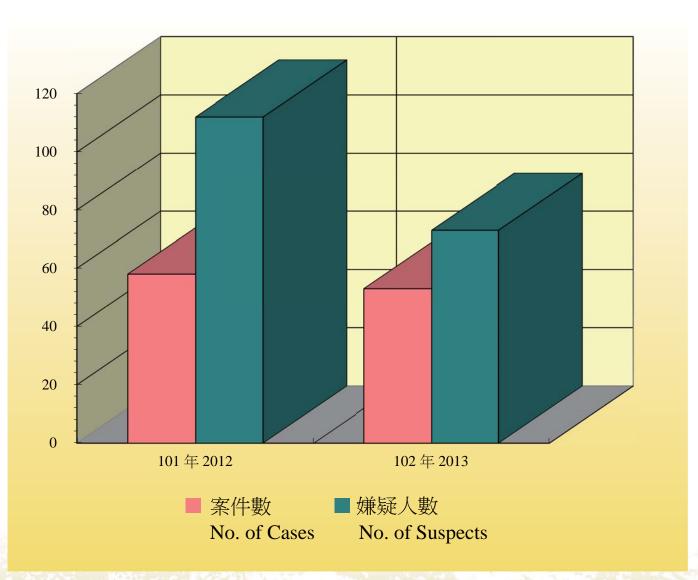




表2.24 近2年侵害智慧財產權案件及型態比較統計 Table 2.24 Comparison of Statistics of Intellectual Property Right Infringement Cases and Types over Past 2 Years

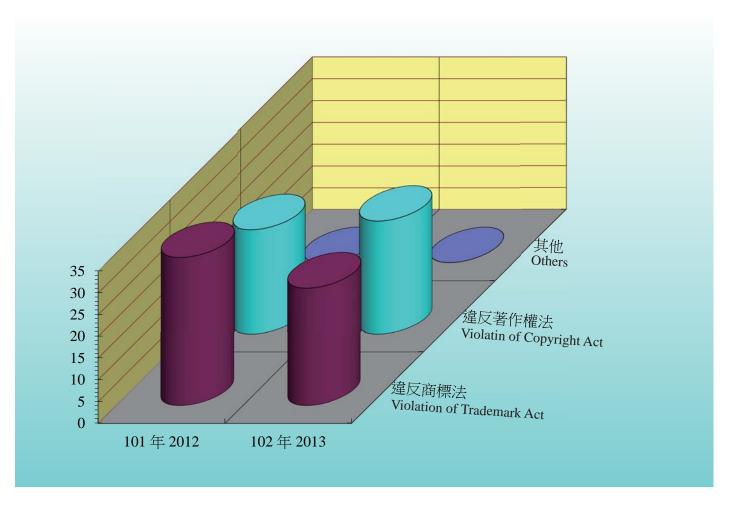
		年別 Year
102年 2013	101年 2012	項目 Item 別
53	58	案件數 No. of Cases
53 91.38%	58 100.00%	百分比 Percentage
-8.62%	3.57%	增減率 Rate of Change
73	112	嫌疑人數 No. of Suspects
65.18% -34.82%	100.00% 23.08%	百分比 Percentage
-34.82%	23.08%	增減率 Rate of Change
2,066,738	2,061,653	涉案標的(千元) Underlying Amount (1,000 of Dolkars)
2,066,738 0.25% 27	2,061,653 -3025.00%	增減率 Rate of Change
27	34	違反形 Violat Tradem 不本件數 No. of Cases
37	46	Suspects
26	24	違反著 Viol Copyı 案件數 No. of Cases
36	66	below違反著作權法其他tion of nark ActViolatin of Copyright ActOthers嫌疑人數 No. of No. of Suspects条件數 No. of Cases嫌疑人數 No. of Suspects案件數 No. of Cases基件數 No. of Suspects
0	0	Ot 窓件數 No. of Cases
0	0	其他 Others 数 嫌疑人數 f No. of Suspects

簡○霖並於 102 年 6 月 22 日利用部門主管控管權限,擅自至工業設計部雲端伺服器下載屬宏○電公司商業機密之手機銷售量及最新操作介面(○ SENSE) 圖形,並製作成簡報,藉隔(23) 日代表宏○電公司赴大陸北京與清華大學洽談合作事宜機會,私下與大陸網○公司策略長蔣○威,將前揭宏○電公司應秘密之資料,以○公司名義對該等人員進行簡報,將宏○電公司應秘密之資料洩漏予中國大陸廠商,○公司若以此開發新款手機並在大陸地區銷售,將致生宏○電公司之潛在性經濟損失逾 25 億 6,500萬元,經於 102 年 12 月 20 日移送臺灣臺北地方法院檢察署偵辦。

(2) Chien ○ Lynn and Wu ○ Hung were Deputy General Manager and Director of Industrial Design of Hong ○ Dean Company, respectively, and both of them organized ○ Company and Xiao ○ Companies in 2013. On June 22, 2013, Chien ○ Lynn utilized his power as department director to download Hong ○ Dean Company commercial confidential information on quantity of hand phone sales and the latest operation interface diagram from the cloud server of the industrial design department and made it into a presentation without approval. Taking the opportunity of representing Hong ○ Dean Company to go to mainland China the next day to discuss a cooperation event with Beijing and Tsinghua Universities, Chien ○

圖 2.21 Graph 2.21

圖2.21 近2年侵害智慧財產權案件型態比較 Graph 2.21 Comparison of Cases Involved in Intellectual Property Rights Infringement over the Past 2 Years, by Type



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Lynn privately met with Chief Strategy Officer Jiang ○ Wei to present the aforementioned confidential data of Hong ○ Dean Company in the name of ○ Company to manufacturers of mainland China. Should the Company sell such newly developed mobile phone in the China area; it would cause Hong ○ Dean Company to lose more than NT\$2,565 million. This case was transferred to Taipei District Prosecutors Office for investigation on December 20, 2013.

(十一) 違反證券交易法案件

- (11) Violation of the Securities & Exchange Act
 - 1. 數據比較:
 - 1. Statistics:

本年移送違反證券交易法案件 73 案,較 101 年之 61 案,增加 19.67%;嫌疑人 363 人,較 101 年之 337 人,增加 7.72%;涉案標的 54 億 6,295 萬 5,751 元,較 101 年之 119 億 5,440 萬 8,868 元,減少 54.30%。(詳表 2.04、2.05、2.25 及圖 2.22)

There were 73 cases of the Securities & Exchange Act violation referred in 2013, which was 19.67% more than the 61 cases in 2012; with 363 suspects, which was 7.72% more than the 337 suspects in 2012; involving monetary value of \$5,462,955,751, which was

54.30% less than \$11,954,408,868 in 2011 (see Table 2.04, 2.05, and 2.25, and Graph 2.22).

案件型態:

The cases include:

- (1) 違約交割1案。
- (1) Settlement default: 1 case
- (2) 內線交易 6 案。
- (2) Insider trading: 6 cases
- (1) 操縱股價 18 案。
- (3) Stock price manipulation: 18 cases
- (4) 有價證券募集虛偽詐欺 3 案。
- (4) Mispresentation and fraud for public offering of securities: 3 cases
- (5) 違法經營證券相關事業及業務 14 案。
- (5) Illegally operating securities related businesses: 14 cases
- (6) 違法募集、發行、買賣、私募及收購有價證券 6 案。
- (6) Illegal collection, issuance, trade, private placement and purchase of valuable securities: 6 cases
- (7) 其他 25 案。
- (7) Others: 25 cases

(詳表 2.25 及圖 2.23)

(See Table 2.25, and Graph 2.23)



§2.25 近2年違反證券交易法案件及型態比較統計 Table 2.25 Comparison of Statistics of Securities and Exchange Act Violations Cases and Types over the Past 2 Years

102年 2013	101年 2012	Item 年別 Year	項目
73	61	案件數 No. of Cases	
119.67%	100.00%	百分比 Percentage	
19.67%	48.78%	增減率 嫌疑人數 百分比 Rate of Change No. of Suspects Percentage	
363	337	嫌疑人數 No. of Suspects	
107.72%	100.00%	百分比 Percentage	
7.72%	65.20%	增減率 Rate of Change	
5,462,955	11,954,408	沙条標的 (千元) Underlying Amount (1,000 of Dollars)	17 111 141 141
-54.30%	182.34%	增減率 Rate of Change	
1	1	案件數 No. of Cases	皇 Settlen
15	24	案件數嫌疑人數案件數嫌疑人數No. ofNo. ofNo. ofNo. ofCasesSuspectsCasesSuspects	違約交割 Settlement Frand
6	7	案件數 No. of Cases	内线 Maide
18	26	嫌疑人數 No. of Suspects	内線交易 Insider Tradino



續表2.25 Table 2.25 Continued

		- Mr. 75	1 17
102年 2013	101年 2012	年別 Year	項目 Item
18	20	案件數 No. of Cases	操縱股價 Stock Pric
114	111	嫌疑人數 No. of Suspects	操縱股價(炒作股票) Stock Price Manipulation
3	1	案件數 No. of Cases	有價證券募集虛偽詐欺 Illegal Financing / Security Loans
15	3	嫌疑人數 No. of Suspects	§言乍欺 Security Loans
14	7	案件數 No. of Cases	建法經營證 Unauthorized
83	19	案件數嫌疑人數案件數嫌疑人數No. of CasesNo. of SuspectsNo. of Suspects	達法經營證券相關事業及業務 Unauthorized Business Operation
9	4	案件數 No. of Cases	違法募集、發行、買賣 有價證券 Unauthorized Issuance of
8	111	嫌疑人數 No. of Suspects	置、私募及收購 of Securities
25	21	案件數 嫌疑人數 No. of No. of Cases Suspects	0
011	143	案件數 Mo. of No. of Cases Suspects	其他 Others



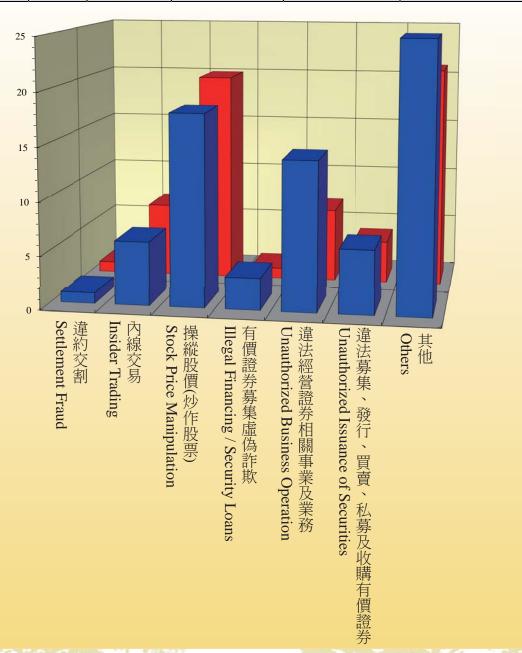
圖2.22 近2年違反證券交易法案件數及嫌疑人數比較 Graph 2.22 Comparison of Cases and Suspects Involved in Violation of Securities and Exchange Act over the Past 2 Years



圖 2.23 Graph 2.23

圖2.23 近2年違反證券交易法案件型態比較 Graph 2.23 Comparison of Cases Involved in Violation of Securities and Exchange Act over the Past 2 years, by Type

	違約交割 Settlement Fraud					違法募集、發行、買賣、私募及收購有價證券 Unauthorized Issuance of Securities	其他 Others
101年 2012	1	7	20	1	7	4	21
102年 2013	1	6	18	3	14	6	25



- 2. 重要案例:
- 2. Significant cases:
- (1) 張〇〇係股票上市和〇公司董事長,未經該公司董事會同意, 於 95 年 4 月間以轉作 LGT 境外銀行定存名義,擅自挪用和 ○公司及 100% 轉投資公司鑫○公司資金合計美元 1,779 萬 513 元,輾轉匯往大陸地區設立北京康○公司,為掩飾實際 金流,竟於和○公司 95 年度半年報及第 3 季財務報告虛列定 期存款金額,並於96年度第1季財務報告虛偽記載,嗣簽證 會計師認為前述定存有疑義,要求和○公司匯回款項,張○ 毅遂於 95 年 9 月間先自北京康○公司輾轉匯回美元 710 萬 元,另指示和○公司財務長楊○嬌偽以「預付貨款」名義, 分別挪用和○公司大陸轉投資公司蘇州冠○公司及南京冠○ 公司資金美元 400 萬元及美元 100 萬元,輾轉匯回和○公司 應付稽查,使會計師誤信款項來源確為原存於 LGT 銀行之定 期存款而為財務報告之簽證。迄96年底,因前述「預付貨款」 依大陸地區法規應實際進貨或沖銷,張○○等人共謀,虛增 和〇公司檢測工程款,自和〇公司套取1億8,044萬2,800 元資金,用以歸墊、回沖前述「預付貨款」,經於102年4 月9日移送臺灣臺北地方法院檢察署偵辦。
- (1) Chang ○○, President of the listed Ho Company, during April 2006 remitted the capital in a total of US\$17,790,513 from Ho Company and Shin Company (Ho Company holds 100% of its shares) to establish Kang Company in Beijing China under the name of LGT offshore bank fixed deposit operation without the consent of the board of directors of the

company. To conceal the actual cash flow, the said person falsified the deposit amount in the 2006 semiannual report and the third quarter financial statement of Ho O Company, and made a false record in the first quarter financial report. Being suspected and asked to repatriate the aforementioned amount by the CPA, Chung first repatriated US\$7.1 million from Beijing Kang O Company, then instructed Chief Financial Officer Yang ○○ to misappropriate US\$4 million and US\$1 million from the capital of mainland China Suzhou Crown \bigcirc Company and Nanjing Crown

Company reinvested by Ho ○ Company, respectively, to Ho ○ Company to deal with the audit, to lead the CPA to mistakenly believe that this amount was indeed the primary fund deposited in LGT bank and therefore attested to them in those financial statements. Until the end of 2007, due to the aforementioned "advance payment" which should be the actual purchase or write-off in accordance with local regulations of mainland China, Chang $\bigcirc\bigcirc$ et al colluded to inflate the construction testing cost and extracted NT\$180,442,800 capital from Ho \bigcirc Company to reimburse and rush back the aforementioned "advance payment'. This case was transferred to Taiwan Taipei District prosecutors Office for investigation on April 9, 2013.

- (2) 鍾〇〇係股市作手,於 99 年 10 月間利用新加坡商聯〇公司 委託寶來證券公司發行 TDR(臺灣存託憑證)之機會,與聯 〇公司負責人林〇〇及寶來證券公司承銷部執行副總經理王 〇〇等人約定給付佣金及替寶來證券公司代認購之方式,由 鍾〇智以人頭證券帳戶圈購 1 萬 3,010 仟單位,鍾〇智再藉 以作為操縱聯〇公司 TDR 價格之籌碼,於 99 年 10 月 22 日 至 99 年 12 月 31 日期間,使用人頭帳戶,以連續高價買進、 低價賣出及大量相對成交等手法操縱聯〇公司 TDR 價格,獲 得不法利益達 1 億 3,726 萬 4,939 元,經於 102 年 4 月 9 日 移送臺灣臺北地方法院檢察署偵辦。
- (2) Chung ○, a stock operation who used theopportunity of Singapore Commercial Union Company entrusting Polaris Securities to issue a TDR, agreed to pay a commission to Union manager Lin ○ and Polaris Securities executive Vice President Wang ○ to purchase 13.01 million units under head security accounts to enable Chung ○ to manipulate Union Company's TDR prices. From October 22 to December 31, 2010, Chung continuously utilized high price buying and lower price selling and a relatively large quantity of transactions to manipulate the TDR price of Union Company to obtain illegal gains of NT\$137,264,939. This case was transferred to Taipei District Prosecutors Office for investigation on April 9, 2013.

(3)王〇〇係股票上櫃交易之普〇公司董事長兼總經理,黃〇〇 係財務長,張○○係普○公司董事長特別助理,王○○與黃 ○○自100年12月間起與張○○等人藉發行普○公司國內 第三次有擔保可轉換公司債(下稱普○三可轉債)機會,以 人頭戶購買選擇權交易方式建立低成本持股部位,再透過張 ○○安排普○公司從事虛偽交易金額達 10 億 2,681 萬 5,053 元,創造不實業績與財務報告,並以連續高價買進方式操縱 該公司股價,致普○公司股價自期初101年3月1日每股 13.7 元,上漲至 101 年 7 月 27 日每股 27.2 元,共上漲 13.5 元, 漲幅 98.54%, 高低振幅 125.18%, 王〇〇等人於分析 期間合計獲利約為 2,948 萬 7,000 元。嗣後黃〇〇及張〇〇 等人即於 101 年 3 月間開始,逢高陸續履約前述以人頭戶買 進之普○三可轉債選擇權,不法獲利總計1億85萬3,390元; 張○○等人,為持續拉抬普○公司股價,張○○遂於 101 年 7月初與第○金投信公司基金經理人許○政(第○金大中華 基金)、許○誠(第○金店頭市場基金)及喬○傑(第○金 旗艦基金),約定由投信共同基金於店頭市場買進普○公司 股票,洽定由張○○支付投信共同基金買進普○公司股票總 金額 7.7%為對價,事後則按日將現金回扣交付許○政、許○ 誠及喬○傑等經理人,許○政等人以前開第○金大中華基金、 第○金店頭市場基金及第○金旗艦基金總計以 5,335 萬 1,882 元買入 2,305 仟股普〇公司股票,虧損 1,934 萬 9,000 元, 虧損金額達投資金額 36.3%,致生損害於第○金投信公司該 3 檔共同基金投資人,經於 102 年 4 月 29 日移送臺灣臺北地 方法院檢察署偵辦。

(3) Wang ○ ○ , Hung ○ ○ and Chung ○ ○ were the President and General Manager, Financial Director and Special Assistant to the President of Pu \bigcirc Company, respectively. Beginning December, 2011, the said three persons took the opportunity of Pu \bigcirc company's issuance of a third Secured Bond to use a dummy account to purchase options to establish a low-cost portion and created a false performance and financial statement through arrangement with Chung $\bigcirc\bigcirc$ in engaging false transactions for an amount reaching NT\$1,026,815,053. Furthermore, the three persons continuously used high-price buying measures to manipulate the said company's stock price which led Pu O Company's share price to rise from NT\$13.7/share on March 1, 2012 to NT\$27.2/share on July 27 of the same year, of which the price increased NT\$13.5, an increase rate of 98.54% and 125.18% of high-low amplitude. The said three persons gained approximately NT\$ 29,487,000 during that period. Subsequently, starting from March 2012, Hung and Chung began to perform the convertible bond options purchased by dummy accounts mentioned above and gained an illegal profit of NT\$100,853,390. In order to continuously raise the Po \(\circ\) ' share price, Chang O cooperated with the Great Chinese Fund manager Shiu O jeng, OTC Market Fund manager Shiu ○ cheng, and Flag Ship Fund manager Jo ○ jie of Di ○ Financial Holding to buy Pu O Company shares through the mutual funds of security investment trust and negotiated with Chung O to buy 7.7% of the total share value of Pu O Company by mutual funds as a consideration, and promised to rebate cash to Shiu O jeng, Shiu O cheng and Jo on a daily basis later. The 2.305 million shares of Pu O Company purchased by Shiu O et al by using the above-mentioned funds produced a NT\$19,349,000 loss, a loss rate of 36.3% of the total investment amount, which seriously damaged the interests of investors in those mutual funds. This case was transferred to Taiwan Taipei District prosecutors Office for investigation on April 29, 2013.

(4)股票上市交易之聯〇公司於 101 年 6 月 22 日 15 時 52 分在公開資訊觀測站網站上公告,擬以溢價 20%之價格公開收購股票上市交易之開曼晨〇公司普通股股份,晨〇公司亦隨即公告前開併購案,此併購案對聯〇公司及晨〇公司均屬證券交易法第 157 條之 1 第 5 項重大影響其股票價格之消息。聯〇公司中國區總經理呂〇正等 6 人分別為證券交易法第 157 條之 1 第 1 項規定之聯〇公司或晨〇公司經理人、基於職業獲悉本案重大消息之人或從其獲悉消息之人,在直接或間接得悉本案重大消息後,未公開前或公開後 18 小時內,賣出聯〇公司股票或買入晨〇公司股票牟取不法利益,經於 102 年6月 28 日移送臺灣臺北地方法院檢察署偵辦。

- (4) The publicly listed United O Company publicized its plan to openly acquire the ordinary shares of the publicly listed Cayman Chen \bigcirc Company with a 20% premium on June 22, 2012 at 15:52 in the MOPS website. The Chen ○ Company immediately publicized the merger. In accordance with provisions of Paragraph 5 of Article 157-1 of Securities Exchange Act, a merger between two such Companies is classified as information that significantly affects their share prices. The General Manager of China District of Unite ○ Company Lo Ozheng and other five persons were classified as managers of United O Company or Chen O Company according to the provision of Paragraph 1 of Article 157-1; however, after directly or indirectly learning such major information of this case through their professional posts or from other sources, the said persons sold United ○ Company shares and bought Chen ○ Company shares within 18 hours before or after such information was publicized to gain illegal profit. This case was transferred to Taiwan Taipei District Prosecutors Office for investigation on June 28, 2013.
- (5)林〇〇係信〇達公司負責人,平日使用其本人、葉〇〇(配偶)等設於宏〇證券公司等 18 個證券群組帳戶交易股票,於 100年 10月至 101年 3月間,林〇〇因預期正〇新公司有營 運轉機,股價將上漲,遂陸續以前開證券帳戶買進正〇新公

司股票計 5,246 千股,然正〇新公司股價未見起色,林〇〇 為避免虧損擴大,順利以較高價格出脫持股,乃於 101 年 3 月 19 日至 3 月 30 日期間,使用前述群組證券帳戶,以連續 高價買進及大量相對成交方式操縱正〇新公司股價,意圖吸 引其他投資人買進,同時抬高股價,再停機拋售持股,計有 9 個營業日影響正〇新公司股價向上或向下,並有 10 個營業 日大量相對成交,共相對成交 4,453 張,分別占該群組買進、 賣出成交總數量比率 70.82% 及 40.50%,經於 102 年 7 月 19 日移送臺灣臺北地方法院檢察署偵辦。

(5) Lin $\bigcirc\bigcirc$, the person responsible for Shin \bigcirc Company who tended to use 18 security accounts to transact stock under his and Yei $\bigcirc\bigcirc$ (his spouse) names. From October, 2011 to March, 2012, anticipating that the stock price of Chen O Shin Company would rise due to the company business operation turnaround, Lin gradually used the aforementioned security accounts to buy 5,246,000 shares of the said Company. However, when the share price failed to rise to Lin's original expectation, Lin, in order to avoid loss widened, used the preceding group security account to continuously buy in at higher prices and relatively large transaction way to manipulate Chen O Shin's stock price with the intention of attracting other investors to buy in as well as raise such stock price in order to wait for an opportunity for stock selling. Such manipulation measures by Lin led the Chen O Shin stock price to fluctuate for nine business days along with 10

business days of relatively large transactions, in which 4,453,000 shares were transacted relatively, accounting for 70.82% and 40.50% of the total buying and selling transactions of such group accounts, respectively. This case was transferred to Taiwan Taipei Prosecutors Office for investigation on July, 19, 2013.

- (6)林〇係股票興櫃交易康〇公司負責人,亦為國內知名健康食品連鎖店綠〇公司、瑞〇公司、阿〇普洛公司、宇〇及樂〇公司之實際負責人,自99年起,林〇〇為使康〇公司順利通過主管機關審查轉上櫃交易,竟夥同古〇〇等人,共同基於美化康〇公司財務報表之犯意聯絡,安排康〇公司等與瑞〇公司及阿〇普洛公司從事虛偽交易,並製作相關不實憑證,虚增康〇公司營收2,233萬9,800元。林〇〇另於101年9月間邀請英屬維京群島商(Reputable Leader Investments Limited)代理人吳〇〇投資綠〇公司,並出具不實之綠〇公司100年度財務報表及101年6月公司自結財務報表,致吳員誤認綠〇公司財務及業務狀況良好而簽約投資1億1,400萬元,投資款項於101年11、12月間陸續交付予林〇〇後,吳〇〇調閱該公司內帳系統,始知受騙,經於102年9月3日移送臺灣臺中地方法院檢察署偵辦。
- (6) Lin ○○, was the person responsible for Kan Company in Emerging Stock Market as well as the actual person responsible for well-known domestic health food chain stores Green Company, Swiss Company, Ah Puro

Company, Yue O Company and Le O Company. Since 2010, in order to successfully obtain the competent authority review approval for the company to shift to over the counter trading, Lin, together with Ku $\bigcirc\bigcirc$ et al, mutually arranged with Kan \bigcirc Company to conduct false transactions with the rest of the companies mentioned above and produced appropriate false certificates to inflate the revenue of Kan ○ Company to NT\$22,339,800. Furthermore, Lin $\bigcirc\bigcirc$ also presented false 2011 financial statement and a self-settled financial report of June, 2012 to Wu $\bigcirc\bigcirc$, the agent of British Virgin Islands Trading Company (Reputable Leader Investments Limited), to invest in Green O Company. Being cheated by such good financial and business reports, Wu mistakenly invested NT\$ 114 million which was delivered to Lin during November and December, 2012. Wu $\bigcirc\bigcirc$ found that he had been cheated after accessing the company's inner accounting systerm. This case was transferred to Taichung District Prosecutors Office for investigation on September 3, 2013.

(7) 張〇〇係股票上櫃交易之奧〇特公司前任董事長,林〇〇係 專業投資人及金主,另擔任元〇公司董事長,緣 101 年間, 奧〇特公司本業經營不善,張〇〇等舊公司派遂與林〇榮等 市場派合謀以投資綠色能源產業之題材,操縱拉抬奧〇特公 司股價,再由張〇〇賣出持股及林〇〇取得公司經營權, 渠等於 101 年 10 月 1 日至 102 年 2 月 28 日期間,總計買進奧〇特公司股票 4,792.034 仟股、賣出 15,998.351 仟股,且 101 年 11 月 1 日等 6 日之委託買進行為,影響奧〇特公司股票成交價格上漲之情事,致奧〇特公司股票價格由期初 101 年 10 月 1 日每股 9.2 元上漲至期末 102 年 2 月 28 日每股 27.7 元,漲幅 201.09%,振幅 359.24%,與同期間同類股指數跌幅 1.61%、振幅 16.03% 及櫃檯買賣市場指數漲幅 2.39%、振幅 15.26% 大相背離,林〇〇等人不法獲利達 2億 6,263 萬 1,000 元,經於 102 年 11 月 29 日移送臺灣新北地方法院檢察署偵辦。

(7) In view of bad performance of the original business in 2012, both Chung OO, former President of the publicly traded A O Company who stand for "pro-market" and Lin ○ rong who stand for "pro-regulatory" of the said company, conspired to use investment in the green energy industry as a topic to manipulate and raise A \bigcirc Compnay's Stock price and let Chung ○ ○ to sell out his holdings to let Lin $\bigcirc\bigcirc$, a professional investor and financial supporter who was also the President ○ Company, acquire the A ○ Company's controlling rights. During the period of October 1, 2012 to February 28, 2013, the said persons totally bought 4,792,034 and sold 15,998,351 shares of A ○ Company. In particularly, the commissioned buy-in behavior on November 1, 2012 led A O Company's stock price to rise sharply from NT\$9.2/share on October 1, 2012 to \$27.7/share on February 28, 2013, a rate rise of 201.09%

and a amplitude of 359.24%, which significantly deviated from those of similar stock index of 1.61% decline extent and 16.03% amplitude as well as those of 2.39% rise extent and 15.26% amplitude of the OTC index. During this period, the said persons illegally gained NT\$262,631,000. This case was transferred to Taiwan New Taipei District Prosecutors Office for investigation on November 29, 2013.

(8)徐〇〇係股票上櫃交易之基〇公司董事長及該公司轉投資之 子公司生○達人股份有限公司(即胖○人麵包店)董事;許 ○祥及其子許○鈞係基○公司及生○達人公司之大股東,緣 基○公司徐○○於101年3、4月間與許○祥共同議定投資2 億元入主生○達人公司,其後生○達人公司每月營收挹注基 ○公司合併營收益加顯著,成為助長推升基○公司股價之重 要力道, 詎料生○達人公司, 自 102 年 5 月起營業收入及稅 後淨利遽然下降,徐○○、許○祥及許○鈞等人於 102 年 6 月中旬(重大消息成立時間點)陸續自基(公司財務長黃() 玲處實際知悉生○達人公司營收及獲利嚴重下滑之利空消息 後,於該重大消息 102 年 8 月 19 日(重大消息公開時間點) 正式公開前,自102年7月間開始陸續賣出渠等持有之基 ○公司股票規避損失,其中徐○○及其配偶姜○芬共計賣出 459 仟股,得款 5,146 萬 6,400 元,規避損失不法獲利 1,880 萬 5,350 元。許○祥自 102 年 7 月 12 日至 8 月 19 日期間陸 續賣出自己持有之基〇公司股票共計 251 仟股,得款 2,833 萬 1,100 元,規避損失不法獲利 828 萬 8,750 元。許○鈞共 計賣出 313 仟股,得款 3,804 萬 8,500 元,規避損失不法獲 利 1,305 萬 5,450 元,經於 102 年 12 月 9 日移送臺灣臺北 地方法院檢察署偵辦。

(8))Hsu ○ ○ was the President of publicly traded Gi
	○ Company and the Director of the Board of Shen ○
	Da Zen Co. Ltd (known as the Pong \bigcirc Zen), a subsidiary
	company of Gi \bigcirc Company, and Xu \bigcirc xiang and his son
	$\mbox{Xu} \ \bigcirc \mbox{jun}$ were major shareholders of above-mentioned
	companies. Between March to April, 2012, Hsu \bigcirc \bigcirc and
	$\mathrm{Xu} \bigcirc \mathrm{xiang} \mathrm{jointly} \mathrm{agreed} \mathrm{to} \mathrm{invest} \mathrm{NT\$200} \mathrm{million} \mathrm{into}$
	Shen \bigcirc Da Zen Co. Ltd. Subsequently, the significant
	consolidated revenue of Gi $ \bigcirc $ Company injected from
	the monthly business revenue of Shen $ \bigcirc $ Da Zen Co.
	Ltd. became the important force in pushing up the share
	price of Gi $ \bigcirc $ Company. However, the business revenue
	and net profit after tax of Shen \bigcirc Da Zen Co. Ltd. began
	to decline since May, 2013. In middle of June, 2013 (the
	established time for major news), after successively
	learning such serious disadvantageous information
	of Shen \bigcirc Da Zen Co. Ltd from CFO of Gi \bigcirc Company
	Huang \bigcirc ling, Hsu \bigcirc \bigcirc , Xu \bigcirc xiang and Xu \bigcirc jun began
	to sell their shares of Gi \bigcirc \bigcirc Company during July, 2013
	in session prior to August 19, 2013 (the open time for
	major news) to avert losses, in which $Hsu \bigcirc \bigcirc$ and his wife
	Jiang ○ phen totally sold out 459 thousand shares at
	the value of NT\$ 51,466,400, with NT\$18,805,350 of loss
	aversion and illegal gain. Xu O xiang gradually sold 251
	thousand shares of Gi O Company during July 12 to

August 19, 2013 at the value of NT\$ 28,331,100, with NT\$8,288,750 of loss aversion and illegal gain. Xu ○ jun totally sold 313 thousand of his shares of Gi ○ Company at the value of NT\$38,048,500, with NT\$13,055,450 of loss aversion and illegal gain. This case was transfer to Taiwan Taipei District Prosecutors Office for investigation on December 9, 2013.

- (9) 簡〇霖及吳〇宏 2 人,分別係宏〇電公司工業設計部副總經理及處長,於 101 年至 102 年間,藉連續浮報、虛報款項及收受廠商回扣,致生宏〇電公司損害,不法金額計 3,257 萬 2,260 元,經於 102 年 12 月 20 日移送臺灣臺北地方法院檢察署偵辦。
- (9) Chien Lynn and Wu Hung were Deputy General Manager and Director of Industrial Design Department of Hong Dean Company, respectively. Both persons continuously made inflated and false expense reports and received payback from suppliers for a total illegal amount of NT\$32,572,260 which caused serious damage to Hong Dean Company. This case was transferred to Taiwan Taipei District prosecutors Office for investigation on December 20, 2013.

- (十二) 違反期貨交易法案件
- (12) Violation of the Futures Trading Law
 - 1. 數據比較:
 - 1. Statistics:

本年移送違反期貨交易法案件 44 案,較 101 年之 28 案,增加 57.14%;嫌疑人 118 人,較 101 年之 68 人,增加 73.53%;涉案標的 24 億 3,428 萬 6,115 元,較 101 年之 30 億 7,608 萬 1,539 元,減少 20.86%。(詳表 2.04、2.05、2.26 及圖 2.24)

There were 44 cases of the Futures Trading Law violation referred in 2013, which was 57.14% more than the 28 cases in 2012; with 118 suspects, which was 73.53% more than the 68 suspects in 2012; involving monetary value of \$2,434,286,115, which was 20.86% less than \$3,076,081,539 in 2012 (see Tables 2.04, 2.05, and 2.26, and Graph 2.24).

- 2. 重要案例:
- 2. Significant cases:
- (1) 許○菁明知源○公司未經主管機關許可經營期貨交易業務並 發給許可證照,自100年1月承租臺北市中○區林○北路處 所,並借用吳○靜身分證件申登20線電話,再將上揭電話牽 移至另租用之實際從事地下期貨營業地點,並僱用業務人員, 以電話行銷或約定會面方式招攬不特定客戶從事地下期貨交 易,經統計100年1月至102年5月30日,源○公司以前

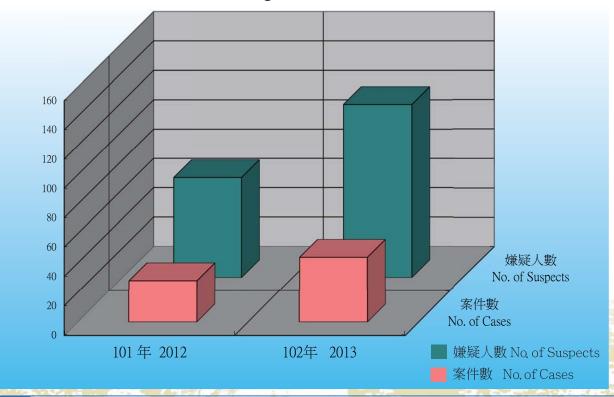
開方式從事地下期貨交易,金額達2億7,136萬2,917元,經於102年6月28日移送臺灣臺北地方法院檢察署偵辦。

- (1) Knowing that Yuan Company did not possess an authorized license for operating a futures transaction business, Xu Jing leased premises at Lin North Rd, Zhong District of Taipei city and borrowed Wu Jin's ID to apply for 20 telephone lines beginning January 2011, and then transferred the above telephones to her rented premises and employed sales personnel using telemarketing or appointed meetings measures to solicit non-specific clients to conduct an underground futures business. According to statistical data, business transactions amounts of the said underground company reached NT\$271,362,917 from January, 2011 to May 30, 2013. This case was transferred to Taiwan Taipei District Prosecutors Office for investigation on June 28, 2013.
- (2) 陳〇德及林〇宜明知未經主管機關許可經營期貨交易業務並發給許可證照,自94年7月先後承租臺北市松山區數處公寓作為期貨交易接單及對帳地點,並以亞〇期貨公司名義,僱用業務及接單人員經營地下期貨公司,從事臺灣證券交易所發行量加權股價指數期貨交易,並使用林〇宜設於合作金庫銀行松山分行帳戶作為與客戶結算盈虧後匯款帳戶,經統計94年7月至99年6月止客戶匯入交易金額達3億9,153萬6,066元,經於102年6月28日移送臺灣臺北地方法院檢察署偵辦。
- (2) Without obtaining an authorized license for operating a futures transaction business, Chen De and Lin Ming rented several apartments in the Song-Sun District of

表 2.26 近 2 年 違 反 期 貨 交 易 法 案 件 比 較 統 計
Table 2.26 Comparison of Statistics of Cases Concerning Violation of Futures
Trading Act over the Past 2 Years

項目 Item 年別 Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change	涉案標的(元) Underlying Amount (Dollars)	增減率 Rate of Change
101年 2012	28	100.00%	-20.00%	68	100.00%	-48.87%	3,076,081,539	330.89%
102年 2013	44	157.14%	57.14%	118	173.53%	73.53%	2,434,286,115	-20.86%

圖 2.24 Graph 2.24 圖 2.24 近 2 年違反期貨交易法案件數及嫌疑人數比較 Graph 2.24 Comparison of Cases and Suspects Involved in Violation of Futures Trading Act over the Past 2 Years



Taipei City as a location for futures transactions and reconciliations beginning in July, 2005. The said persons used Ya O Futures Corp. name to employ sales people and order-taking personnel to run an underground futures business, engaging in the Taiwan Stock Exchange Capitalization weighted Stock Index Futures and using Lin's TAIWAN COOPERATIVE BANK Song-Sun Branch account as the remittance account to settle with clients. According to statistical data, the amount remitted by clients reached NT\$391,536,066 from July 2005 to June 2010. This case was transferred to Taiwan Taipei District Prosecutors Office for investigation on June 28, 2013.

(十三)違反保險法案件

- Violation of the Insurance Law (13)
 - 1. 數據比較: 1. Statistics:

本年移送違反保險法案件5案,較101年之1案, 增加 400.00%;嫌疑人14人,較101年之1人,增加 1300.00%;涉案標的 12 億 4,286 萬 7,148 元,由於 101 年 為 0 元,故無法比較。(詳表 2.04、2.05、2.27 及圖 2.25)。

There was 5 cases of an Insurance Law violation referred in 2013, which was 400.00% more than the 1 case in 2012; with 14 suspects, which was 1300.00% more than the 1 suspects in 2011; involving monetary value of \$1,242,867,148. No comparison was made due to the amount in 2012 was zero. (see Tables 2.04, 2.05, 2.27, and Graph 2.25).

表 2.27 Table 2.27

表2.27 近2年違反保險法案件比較統計

Table 2.27 Comparison of Statistics of Cases Concerning Violation of Insurance Act over the Past 2 Years.

項目 Item 年別 Year	案件數 (件) Cases (No.)	百分比 Percentage	增減率 Rate of Change	嫌犯數 (人) Suspects (No.)	百分比 Percentage	增減率 Rate of Change	涉案標的(元) Underlying Amount (Dollars)	增減率 Rate of Change
101年 2012	1	100.00%	-87.50%	1	100.00%	-96.88%	0	-100.00%
102 年 2013	5	500.00%	400.00%	14	1400.00%	1300.00%	1,242,867,148	NA

圖 2.25 Graph 2.25 近2年違反保險法案件數及嫌疑人數比較 Graph 2.25 Comparison of Cases and Suspects Involved in Violation of Insurance Act over the Past 2 Years



- 2. 重要案例:
- 2. Significant cases:
- (1) 葉〇〇未具有保險業務員資格,不得從事保險事業之代理、經紀或招攬業務,亦明知開曼群島 Investors Trust Assurance,SPC 係未經主管機關金管會保險局核准之保險業,竟基於招攬保險客戶獲取佣金之犯意,自 101 年 7 月起招攬不特定人購買 SPC 公司投資型保險商品「AP25-Apex、INV25 年期保單」,並開課說明該保單內容及性質係定額定期儲蓄型保單或投資分配連結數十檔外國基金管理機構所發行或經理之境外基金,期限 25 年,繳費期為 10 年,分 120期繳費,投保後,閉鎖期 2 年,每月即可獲得繳款金額 5%不等之紅利迄 25 年期滿,致民眾王〇茹等誤認葉員銷售之保單有投資效益而繳費投保,購買保單投保總金額為美元 96 萬元,經於 102 年 4 月 1 日移送臺灣臺北地方法院檢察署偵辦。
- (1) Yei ○ had no insurance salesman eligibility and was not allowed to act as an insurance business agent, broker or to solicit business and knew that the SPC of Cayman Islands Investors Trust Assurance was an insurance enterprise without approval from the competent authority. Beginning July, 2012, with the intention to recruit insurance clients for commission, Yei solicited non-specific people to purchase "AP25-Apex, INV25-year insurance policy," investment-linked products of SPC Company, and commenced to explain

the content and nature of the policy was a dollar-cost averaging system or an offshore fund issued or managed by a foreign fund management institution with investment allocated or linked to dozens of foreign funds with 25 year as well as 10 year payment periods paid for in 120 installments. The lock-up period was 2 years after insuring and 5% of the paid amount would be gained every month for 25 years until the expiration of the policy. People such as Wang \bigcirc Ru mistook the policy sold by Yei for a worthy investment and then bought an insurance policy at the total amount of US\$ 960,000. This case was transferred to Taiwan Taipei District Prosecutors Office for investigation on April 1, 2013.

(2)林〇汝、林〇姿分別係雙〇公司負責人及財務顧問,林〇汝、林〇姿渠等2人明知任何法人及個人不得為未經主管機關金管會許可之外國保險業代理、經紀或招攬保險業務,亦明知非經金管會核准或申報生效後,不得在國內從事或代理募集、銷售、投資顧問境外基金,竟自100年6月29日起至102年1月8日以雙〇公司名義架設網頁、印製廣告傳單及舉辦投資說明會,由林〇姿擔任講師,向不特定民眾招攬投資,非法銷售其所代理未經金管會核准之「標〇人壽盈聚101」及「英國友〇國際有限公司卓裕計畫」等境外保單,雙〇公司自100年7月間迄今,因銷售前揭境外保單而獲取佣金之

不法所得共計新臺幣 72 萬 5,072 元,經於 102 年 5 月 1 日 移送臺灣臺南地方法院檢察署偵辦。

(2) Lin ○ Ru and Lin ○ Tzu were the person responsible and financial consultant of Shung O Corp., respectively. Both of them knew fully that no one is allowed to act as agent, broker or to solicit insurance business for foreign insurance companies without being approved by the competent authority and understood that engaging in practicing or soliciting, selling or consulting offshore funds whether unapproved or not claimed effective by FSC was also not allowed. They constructed a webpage, printed flyers and organized investment seminars under the name of Shung O Corp. from June 29, 2011 to January 8, 2013. Lin ○ Tzu acted as lecturer to illegally solicit non-specific people to invest in offshore policies of "Biau ○ Life Harvest 101" and "Excellence Program of British Yhou O International Corp." which were not approved by the FSC. Beginning in July 2011 till now, the amount of illegal commission gained selling the preceding mentioned policies by Shung O Corp. reached NT\$725,072. This case was transferred to Taiwan Tainan District Prosecutors Office for investigation on May 1, 2013.

(十四) 其他破壞經濟秩序案件

(14) Other cases that undermined economic order

1. 數據比較:

1. Statistics:

本年移送其他破壞經濟秩序案件 82 案,較 101 年之 64 案,增加 28.13%;嫌疑人 196 人,較 101 年之 128 人,增加 53.13%;涉案標的 260 億 2,154 萬 9,751 元,較 101 年之 21 億 835 萬 8,910 元,增加 1134.21%。(詳表 2.04、2.05、2.28 及圖 2.26)

There were 82 other economic crimes referred in 2013, which was 28.13% more than the 64 cases in 2012; with 196 suspects, which was 53.13% more than the 128 suspects in 2012; involving monetary value of \$26,021,549,751, which was 1,134.21% more than \$2,108,358,910 in 2012 (see Tables 2.04, 2.05, and 2.28, and Graph 2.26).

案件型態:

The cases include:

- (1) 違反證券投資信託及顧問法 10 案。
- (1) Violation of Securities Investment Trust and Consulting Act: 10 cases
- (2) 違反商業會計法7案。
- (2) Violation of Business Entity Accounting Act: 7 cases
- (3) 違反公司法 32 案。
- (3) Violation of the Company Law: 32 cases

- (4) 電腦犯罪 5 案。
- (4) Computer crimes: 5 cases
- (5) 妨害農工商罪 16 案。
- (5) Offenses Against Agriculture, Industry, and Commerce: 16 cases
- (6) 違反公平交易法 6 案。
- (6) Violation of Fair Trade Act: 6 cases
- (7) 其他 6 案。
- (7) Others: 6 case

2. 重要案例:

- 2. Significant cases:
 - (1) 陳〇鳳美係華〇公司董事長,明知未經金管會之許可,不得經營全權委託投資業務,竟自 94 年 2 月 25 日起,經營全權委託投資事業,後因規模逐漸擴大,於 95 年 5 月間,與陳〇昱、陳〇雲、林〇玲等人合組「鑽〇公司」及「華〇公司」,以「電話 群組(程式)下單」代客操作買賣股票,自 97 年 2 月至 98 年 4 月,代客操作金額總計 207 億 7,082 萬 6,180元,經於 102 年 1 月 2 日移送臺灣高雄地方法院檢察署偵辦。
 - (1) Chen phon mei, the President of Hua Company who clearly knew that no one may engage in discretionary investment services without the permission of FSC, started to operate such a business from February 25, 2005 and, due to business scale expansion, cooperated with Chen li, Chen yua and Lin lynn to set "Diamond Company" and "Hua Company" using



表2.28 近2年其他破壞經濟秩序案件比較統計

Table 2.28 Comparison of Statistics of Other Cases that Undermined Economic

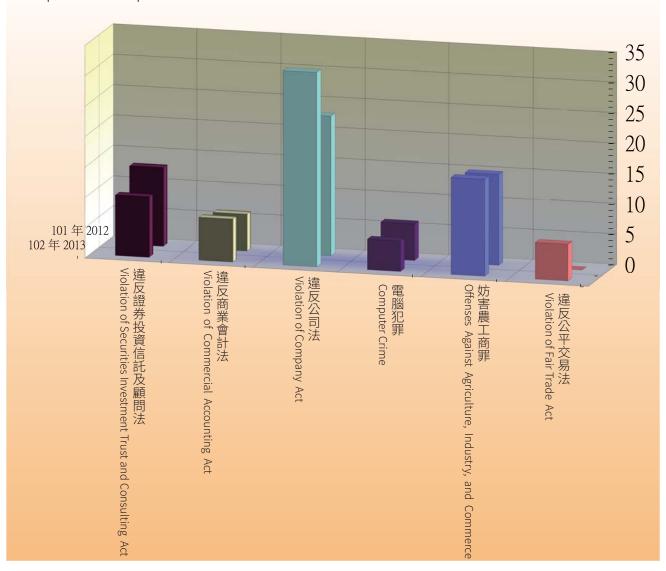
Order over the Past 2 Years

02年 2013	01年 2012	項目 Item
82	68	項目 Item 案件數 No. of Cases
120.59%	100.00%	百分比 Percentage
20.59%	-5.88%	增減率 嫌疑人數 百分比 增減率 Rate of Change No. of Percentage Rate of Change Suspects
196	145	嫌疑人數 百分比 No. of Percentag Suspects
196 135.17%	145 100.00%	百分比 Percentage
35.17%	-11.72%	增減率 Rate of Change
26,021,549	2,108,358	涉案標的 (千元) Underlying Amount (1,000 of Dollars)
1134.21%	-90.46%	增减率 Rate of Change
01	13	建反證券投資信託及 建反商業會計法 建反公司法 顧問法 Violation of Securities Commercial Company Act Consulting Act
7	6	違反商業會計法 Violation of Commercial Accounting Act
32	23	違反公司法 Violation of Company Act
5	6	電腦犯罪 Computer Crime
16	15	妨害農工商罪 Offenses Against Agriculture, Industry, and Commerce
6	0	違反公平交易法 Violation of Fair Trade Act
6	1	其他 Others

圖 2.26 Graph 2.26

圖2.26 近2年其他破壞經濟秩序案件數比較

Graph 2.26 Comparison of Cases that Undermined Economic Order over the Past 2 Years



"phone-group order (program)" to act as a stock broker business. Since February 2008 to April 2009, amount of the stock broker business reached NT\$20,770,826,180. This case was transferred to Taiwan Kaohsiung District Prosecutors Office for investigation on January 2, 2013.

- (2) 簡〇〇係長〇貿易公司負責人,自97年起向大陸地區廠商下單製造女內褲、男內褲及圍裙等商品,要求大陸地區廠商,將該等商品內部標籤虛偽標示成日本萩〇合纖株式會社製造,自大陸地區進口前揭商品後,再舖貨於奇〇利公司等商行,販售予不知情之消費大眾,嗣搜索查扣前述虛偽標示之女內褲及男內褲等商品共計9,126件,經於102年4月25日移送臺灣新北地方法院檢察署偵辦。
- (2) Jian ○, the person responsible for Chang Trading Corp., placed order of female/male underwear, underpants and aprons and requested the China manufacturer to mark labels inside the goods as "manufactured by Japan Di Ho Co., Ltd." beginning 2008. After importing such goods from mainland China, the said person distributed them in stores such as Chi li Company to sell to unsuspecting consumers. The investigation found that there were 9,126 pieces of female/male underwear labeled falsely. This case was transferred to Taiwan New Taipei District Prosecutors Office for investigation on April 25, 2013.

- (3)林〇〇係萬〇益公司負責人,明知依據行政院環境保護署規定 HCFC-22(下稱:R22 冷媒)自 100 年 1 月 1 日起,禁止使用於 7.1kw 以下窗型空調新生產設備冷媒之填充,竟仍生產含 R22 冷媒之冷氣機,並偽貼不實之檢驗合格標籤,銷售予不知情之消費者,致消費者誤認該等產品係經檢驗認可且符合電氣安全之相關標準而購買,致生損害於消費者之權益,自 100 年 1 月 1 日起迄 102 年 5 月 28 日止,違法生產填充R22 冷媒之冷氣機共銷售 4 萬 7,850 台,不法所得估計 8 億 1,345 萬元,經於 102 年 9 月 12 日移送臺灣新北地方法院檢察署偵辦。
- (3) Lin $\bigcirc\bigcirc$, the person responsible for Wan \bigcirc Yi Company who purposely ignored the regulation prescribed by Environmental Protection Administration of Executive Yuan which since January 1, 2011 prohibits filling refrigerant in window-type air conditioners under 7.1kw, continuously produced such air conditioner containing R22 refrigerant and marked them with false inspection labels. This illegal behavior led consumers to buy such products under the condition of misidentifying the product as approved by the competent authority and complying with relevant standards of electrical safety inspection which result in damage to the public interest. From January 1, 2011 to May 28, 2013, the said person produced 47,850 sets of such air conditioner and gained illegal value of NT\$813,450,000. This case was transferred to Taiwan New Taipei District Prosecutors Office for investigation on September 12, 2013.

- 二、一般犯罪案件
- 2. General Crimes
 - (一) 數據比較:
 - (1) Statistics:

本年移送一般犯罪案件 395 案,較 101 年之 332 案,增加 18.98%;嫌疑人 636 人,較 101 年之 540 人,增加 17.78%;涉案標的 21 億 2,487 萬 6,727 元,較 101 年之 6 億 9,281 萬 8,024 元,增加 206.70%。(詳表 2.04、2.05、2.29、2.30)

There were 395 cases referred in 2013, which was 18.98% more than the 332 cases in 2012; with 636 suspects, which was 17.78% more than the 540 suspects in 2012; involving monetary value of \$2,124,876,727, which was 206.70% more than \$692,818,024 in 2012 (see Tables 2.04, 2.05, 2.29, and 2.30).

案件型態:

The cases include:

- 1. 偽造文書 69 案。
- 1. Document forgery: 69 cases
- 2. 違反槍砲彈藥刀械管制條例 2 案
- 2. Violation of Act Governing the Control and Prohibition of Gun, Cannon, Ammunition, and Knife: 2 cases

- 3. 違反危害健康之法令 308 案
- 3. Violation of health hazard regulation: 308 cases
- 4. 違反疫病管理之法令1案
- 4. Violation of epidemic diseases management regulation: 1 case
- 5. 侵害人民隱私及私密之罪 3 案
- 5. Offenses Against people's right to privacy: 3 cases
- 6. 違反環境生態保護之法令 6 案
- 6. Violation of enviornmental protection regulation: 6 cases
- 7. 其他 6 案。
- 7. Others: 6 cases (詳表 2.04、2.05、2.29、2.30) (See Tables 2.04, 2.05, 2.29, and 2.30)
- (二) 重要案例:
- (2) Significant cases:
 - 1 義〇公司龍潭廠區主要生產巧克力產品、餅乾成品、半成品原料等。該廠巧克力課課長翁〇〇等4人因原物料過期,竟偽造、變造「巧克力生產投料紀錄表」及虛偽登載不實使用期限,自99年9月至101年8月止,使用過期「大豆分離蛋白」原物料,總計數量為9,093公斤,生產泡芙成品數量計3億7,887萬5,000個,金額為4億2,434萬元。另巧克力課投料人員黃〇萍等於100年至101年8月止,使用已逾保存期限之「可可脂」與「MELANO」原物料添加物,生產巧克力泡芙等產品,總計生產餡料數量為376萬878公斤,經於102年6月26日移送臺灣桃園地方法院檢察署偵辦。

表2.29 102年移送偵查一般犯罪案件統計 Table 2.29 Statistics of General Crime Cases Referred to Public Prosecutors Office in 2013

罪名							ř]	^				
別	室件數	備人尋嫌	涉案標的 (元)		偽造文書 Document Forgery	C書 Forgery	程区作 Violatio and l	異区層炮彈樂月機管制條的 olation of Firearm, Ammuniti and Instruments Control Act	運反槍炮彈樂儿橛管制條例 Violation of Firearm, Ammunition and Instruments Control Act	Viol	違反危害健康之法令 ation of Health Regulat	違反危害健康之法令 Violation of Health Regulations
Crime 月別	No. of Cases	No. of Suspects	Underlying Amount (Dollars)	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)	案件數 No. of Cases	嫌疑人數 No. of Suspects	涉案標的(元) Underlying Amount (Dollars)
合計 Total	395	636	2,124,876,727	69	117	150,183,409	2	3	0	308	488	1,974,693,018
1月 January	29	53	75,132,000	8	11	75,132,000	0	0	0	19	40	
2月 February	29	38	36,972	9	7	0	0	0	0	23	31	36,972
3月 March	35	46	547,759	5	8	500,000	0	0	0	30	38	47,759
4月 April	30	39	2,729,401	7	7	5,901	0	0	0	21	30	2,723,500
5月 May	38	69	10,678,633	5	5	9,000,000	0	0	0	33	64	1,678,633
6月 June	40	62	48,540,728	11	19	45,055,528	0	0	0	27	41	3,485,200
7月 July	41	65	7,246,630	5	7	0	0	0	0	32	49	7,246,630
8月 August	34	92	20,912,479	6	29	19,753,625	<u> </u>	1	0	24	54	1,158,854
9月 September	24	32	1,009,640	2	2	0	0	0	0	22	30	1,009,640
10月 October	40	52	3,995,966	5	7	716,355	0	0	0	34	44	3,279,311
11月 November	33	54	1,943,901,700	4	5	20,000	0	0	0	27	45	1,943,881,700
12月 December	22	34	10,144,819	5	10	0	1	2	0	16	22	10,144,819

0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	4	2	0	0	0
	1	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	1	0	1	1	0	5	1	0	0	0
	2	0	2	2	0	0	0	0	0	0
l	1	0	1	<u> </u>	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0
	0	0	1	1	0	0	0	0	1	1
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
	1	0	1	1	0	0	0	0	0	0
12	6	0	6	6	0	9	3	0	1	1
度人 5. o	案件數 Mp. of No. of Cases Suspects	涉案標的(元) Underlying Amount (Dollars) 案	嫌疑人數 No. of Suspects	案件數 No. of Cases	涉案標的(元) Underlying Amount (Dollars)	嫌疑人數 No. of Suspects	案件數 No. of Cases	涉案標的(元) Underlying Amount (Dollars)	嫌疑人數 No. of Suspects	案件數 No. of Cases
其他 Others		護之法令 :onmental ulations	違反環境生態保護之法令 Violation of Environmental Protection Regulations	違反 Viol Pi	秘密之罪 nal Privacy	侵害人民隱私及私密之罪 Violation of Personal Privacy	侵害 Viola	見之法令 ase Control ons	違反疫病管理之法令 Violation of Disease Control Regulations	違 Viola
										I

Table 2.30

Table 2.30 Comparison of Statistics of General Crime Cases over the Past 2 Years 表2.30 近2年一 般犯罪案件比較統計

102年 2013	101年 2012	年別 Year	項目 Item
395	332	案件數 No. of Cases	
118.98%	100.00%	百分比 Percentage	
18.98%	16.90%	增减率 Rate of Change	
636	540	嫌疑人數 No. of Suspects	
117.78%	100.00%	百分比 Percentage	合計 Total
17.78%	-4.09%	增減率 Rate of Change	
7.78% 2,124,876,727	692,818,024	涉案標的 Underlying Amount	
206.70%	9.36%	增減率 Rate of Change	





續表2.30 Table 2.30 Continued

102年	101年	年別 Year	項目 Item
1	5	案件數 No. of Cases	違反疫病 Violation of regu
1	5	嫌疑人數 No. of Suspects	違反疫病管理之法令 Violation of disease control regulations
3	0	案件數 No. of Cases	侵害人民隱私及私密之罪 Violation of personal privacy
9	0	嫌疑人數 No. of Suspects	v私密之罪 onal privacy
6	5	案件數 No. of Cases	違反環境4 Violation o protecti
6	6	嫌疑人數 No. of Suspects	違反環境生態保護之法令 Violation of environmental protection regulations
6	8	案件數 No. of Cases	其他 Others
12	8	嫌疑人數 No. of Suspect	他 ers

	7		Times, of
102年	101年	年別 Year	項目Item
69	90	案件數 No. of Cases	偽並 Documen
117	141	嫌疑人數 No. of Suspects	偽造文書 Document Forgery
2	7	案件數 No. of Cases	違反槍砲彈藥刀械管制條例 Violation of Firearm, Ammunition and Instruments Control Act
3	13	嫌疑人數 No. of Suspects	威管制條例 ïrearm, Instruments Act
308	217	案件數 No. of Cases	違反危害 Violation of
488	367	嫌疑人數 No. of Suspects	違反危害健康之法令 Violation of health regulations

- 1 Yi O Company mainly produces chocolate, biscuits and semi-finished raw materials. Owing to raw material overdue, Wen \bigcirc \bigcirc and other three staff members of the Company's chocolate Division forged and altered the "Chocolate feeding record sheet" and falsely recorded untrue expiry dates. From Sep. 2010 to Aug. 2012, the total quantity of used raw material of expired "isolated soy protein" reached 9,093 kg, which produced 378,875,000 finished cream puffs at a value of NT\$424,340,000. In addition, staff members such as Hung O pin in the chocolate division of the said Company used overdue "coconut butter" and "Melano" raw material additives in fillings for the production of 3,760,878 kg of puffs. This case was transferred to Taiwan Taoyuan District Prosecutors Office for investigation on June 26, 2013.
- 2 蔡○魁、蔡○益 2 人共同基於製造及販賣偽藥牟取不法利益之犯意,租用廠房作為藥品分裝、包裝及包膜封口之工廠製造「天助本鋪 療炎痛膠囊」偽藥,並在包裝上偽印「主要成分:Prednisolone、衛署藥製字第 042146 號」等字樣取信民眾,嗣搜索查扣「天助本舖療炎痛膠囊」成品 1 萬 600 顆、紅白膠囊 3 萬 6,930 顆及大小封口機各 1 台、收縮膜、天助本舖療炎痛膠囊包裝盒、仿單,檢送食品藥物管理署檢驗,分別含有Indomethacin、Prednisolone等西藥成分,經於 102 年 1月 29 日移送臺灣臺中地方法院檢察署偵辦。

- 2 With the intention of manufacturing and selling counterfeit drugs to reap illegal profits, Tsai O kui and Tsai O yi jointly rented a plant to dispense, package, envelope, seal and manufacture the counterfeit drug "God helps the shop - inflammatory pain treatment capsule" and printed "Main ingredient: Prednisolone, DOH pharmacy zi no. 042146" to win the trust of people. After searching, 10,600 pills of "God helps the shop inflammatory pain treatment capsule" finished product, 36,930 pieces of red-white capsules as well as others such as both large and small sealing machines, shrink film, packaging boxes and labels for "God helps the shop - inflammatory pain treatment capsule", were delivered to the food and Drug Administration to examine and were found to contain the medical ingredients Indomethacin and Prednisolone. This case was transferred to Taiwan Taichung District Prosecutors Office for investigation on January 29, 2013.
- 3 張〇〇、阮〇〇及顧〇〇共謀,自大陸地區輸入Phenolphthalein等西藥原料,再將上開原料製成「速瘦膠囊」,以減肥食品名義於網路販售,並透過人頭帳戶收款,迄今銷售 25 萬 7,000 粒,嗣搜索查扣成品 8 萬 9,000粒,Phenolphthalein等原料 64 公斤,不法所得 229 萬元。該「速瘦膠囊」送衛生福利部食品藥物管理署檢驗,含有 Caffeine、N-didesmethylsibutramine(分子量 251)Phenolphthalein等西藥成分之禁藥,經於 102 年 7 月 23 日

移送臺灣桃園地方法院檢察署偵辦。

- 3 Zhang ○ , Ruan ○ and Gu ○ jointly conspired to import the medicine raw material Phenolphthalein from mainland China to make "Super Slim Capsule" in the name of diet food sell it on the Internet and receive payments through dummy accounts. Until now, the said persons have sold 257,000 pills of such product, obtaining the illegal amount of NT\$2.29 million. 89,000 pills and 64 kg of raw material of Phenolphthalein were seized. After being examined by FDA of Ministry of Health and Welfare, the said product was found to contain the banned drugs Caffeine, N-didesmethylsibutramine (molecular weight 251) and Phenolphthalein. This case was transferred to Taiwan Taoyuan District Prosecutors Office for investigation on July 23, 2013.
- 4 葉○○係長○貿易社負責人,林○○係峻○公司業務,均為從事動物用藥品批發業者,明知「硝基畉喃」、「氯黴素」係藥事法規範之禁藥;福馬林、孔雀綠、重鉻酸鉀、硫酸銅等化學藥劑係動物用禁藥;「鋅錳乃浦」係農藥用禁藥,竟基於販賣前述禁藥之不法犯意,將前揭各式禁藥自行調製並偽貼標籤後,輾轉販售予不知情之下游水產養殖業者,供水產養殖殺蟲、抗菌之用。自101年1月至同年12月止,計販售「硝基畉喃」、「氯黴素」及重鉻酸鉀等禁藥2萬7,526公斤、「鋅錳乃浦」3,357公斤,俟於102年1月3日搜索長○貿易社等

- 處所,查獲硝基畉喃及硫酸銅等禁藥及化學藥劑等 60 公斤, 經於 102 年 4 月 26 日移送高雄地方法院檢察署偵辦。
- 4 Both Ye ○○, the person responsible for Chung trade agency, and Lin $\bigcirc\bigcirc$, the sales representative of Jun \bigcirc Corp. were engaged in the animal pharmaceutical wholesale industry. Knowing that, in accordance with "Pharmaceutical Affairs Laws, "nitrofurans" and "chloramphenicol" are classified as prohibited drugs, chemicals of formalin, malachite green, potassium dichromate and copper sulfate are classified as prohibited animal drugs and "Mancozeb" is classified as a prohibited pesticide drug and with illegal intent, both said persons self-modified the abovementioned drugs and falsely labeled them to sell to the unsuspecting downstream aquaculture industry for insecticidal and antimicrobial use. From January to December of 2012, they sold 27,526 kg of "nitrofunom", "chloramphenicol" and potassium dichromate and 3,357 kg of "Mancozeb". After searching the premises of Chung \bigcirc trade agency on January 3rd, 2013, 60 kg of nitrofuran and copper sulfate were seized. This case was transferred to Kaohsiung District Prosecutors Office for investigation on April 26, 2013.
- 5 李〇〇等人明知未領有中央主管機關核發之農藥輸入及加工許可證,不得擅自加工、分裝、儲藏並販賣農藥,竟於 99 年起

未經核准自大陸輸入內含「賽果培」、「布芬淨」、「克凡派」、「亞托敏」、「亞喜芬」、「賜派芬」、「快伏草」、及「阿巴汀」等粉狀偽農藥原體,經研磨加工、分裝成瓶裝液態偽農藥,總數7公噸,販售予嘉義、雲林與彰化等地之經銷商,經於102年8月14日移送臺灣宜蘭地方法院檢察署偵辦。

5 Lee $\bigcirc\bigcirc$ and others, who knew that processing, packaging, storage and selling of pesticides are not permitted without a pesticide license issued by the central authorities, imported unapproved fake pesticide powders containing the ingredients "Thiacloprid "," Buprofezin "," Chlorfenapyr "," Azoxystrobin "," Acifluorfen-sodium "," Spirodiclofen, ", " Quizalofop " and "Abamectin " to grind and pack into bottles to produce fake liquid pesticides, and sold a total of 7 tons to dealers in Chiayi, Yunlin, Changhua. This case was transferred to Taiwan Yilan District Prosecutors Office for investigation on August 14, 2013.

三、漏稅案件

- 3. Tax Evasion
 - (一) 數據比較:
 - (1) Statistics:

本年稅捐稽徵機關審處本局函送之漏稅案件 25 案,較 101年之 19 案,增加 31.58%,裁罰金額 2億5,270萬3,890元,較 101年之2,239萬9,699元,增加1,028%。(詳表 2.04、2.05、2.31及圖 2.27)

There were 25 tax evasion cases referred in 2013, which was 31.58% more than the 19 cases in 2012; the penalty amount was \$252,703,890, which was 1,028% more than \$22,399,699 in 2012 (see Tables 2.04, 2.05, and 2.31, and Graph 2.27).

(二) 重要案例:

- (2) Significant cases:
 - 1 陳〇〇係萬〇公司負責人,以產製米酒為業,於 97 至 98 年間短漏報該公司酒品產量藉以逃漏菸酒稅,經函送財政部南區國稅局裁處,該局於 102 年 3 月 4 日處罰鍰 3,552 萬 8,647 元。
 - 1 Chen ○○ was the person responsible for Wan Company which mainly produced rice alcohol. From 2008 to 2009, this Company underreported wine production volume in order to escape tobacco and wine taxes. After being referred to National Taxation Bureau of the Southern Area, Ministry of Finance for tribunal, the said company was penalized with a fine of NT\$35,528,647 on March 4, 2013.



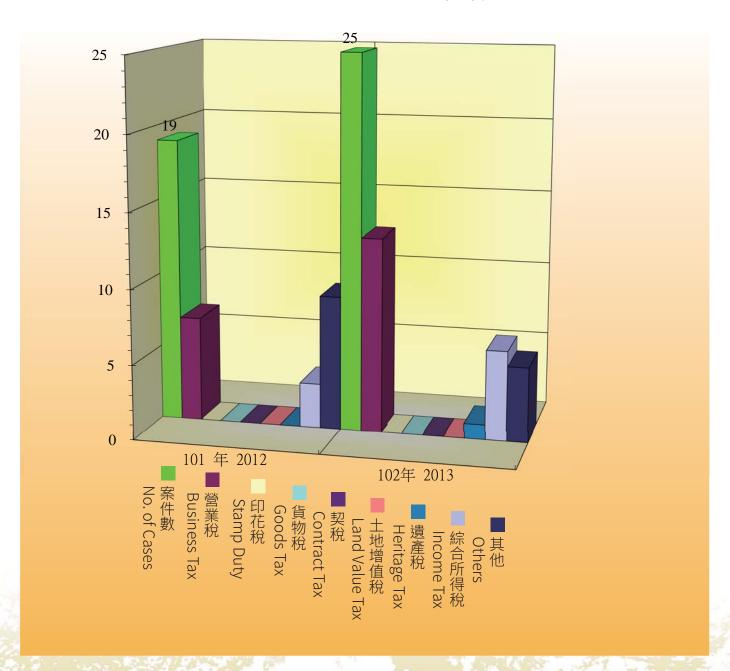
表2.31 近2年逃漏稅案件比較統計

Table 2.31 Comparison of Statistics of Tax Evasion Cases over the Past 2 Years

102年 2013	101年 2012	項目 Item 年別 Year
25	19	案件數 No. of Cases
25 131.58%	100.00%	百分比 Percentage
31.58%	-40.63%	增減率 Rate of Change
31.58% 252,703,890	-40.63% 22,399,699	裁罰金額 Amount of Fine
1028.16%	-94.91%	增减率 Rate of Change
13	7	營業稅 Business Tax
13 0	7 0	印花稅 貨物稅 Stamp Goods Duty Tax
0	0	貨物稅 Goods Tax
0	0	Type 型稅 Explication of the state of the s
0	0	迷漏稅種類 Type of Evaded Tax 印花稅 貨物稅 契稅 土地增值稅 遺產稅 Stamp Goods Contract Land Value Heritage Duty Tax Tax Tax Tax
1	0	x 遺產稅 Heritage Tax
6	3	綜合所得稅 Income Tax
5	9	其 Others

圖 2.27 Graph 2.27

圖2.27 近2年逃漏稅案件數及型態比較 Graph 2.27 Comparison of Number and Type of Tax Evasion Cases over the Past 2 Year, by Type



- 2 第○好茶中埔分店及林○公司等 20 家公司行號,於 97 年至 100 年間非法使用大陸銀聯卡刷卡機供陸客刷卡消費,並短漏報營業 收入,經函送財政部中區國稅局裁處,該局於 102 年 3 月 20 日 處罰鍰 4,309 萬 9,747 元。
- 2 20 companies and business firm including Zhongpu branch of Di Good Tea and Lin Corp. illegally used a mainland China UnionPay card swipe machine for mainland China tourists' consumption and underreported their business revenue from 2008 to 2011. After being referred to National Taxation Bureau of the Central Area, Ministry of Finance for tribunal, these companies were penalized with a fine of NT\$43,099,747 on March 20, 2013.

肆、追緝外逃罪犯

IV. Tracking and Apprehension of Fugitives Abroad

- 一、數據比較
- 1. Statistics:

本年緝獲外逃罪犯 12 案,較 101 年之 7 案,增加 71.43%;嫌疑人 12 人,較 101 年之 8 人,增加 50.00%。其中,緝解歸案 10 案 10 人、策動投案 2 案 2 人。(詳表 2.04、2.05、2.32、2.33 及圖 2.28)

12 cases of abroad fugitives were seized in 2013, which was 71.43% more than the 7 cases in 2012, with 12 suspects, which was 50.00% more than the 8 suspects in 2012, among which, 10

suspects in 12 cases were apprehended, and 2 suspects were voluntarily surrendered to the authorities (see Tables 2.04, 2.05, 2.32, and 2.33, and Graph 2.28).

二、重要案例

- 2. Significant cases:
 - (一) 緝解歸案
 - (1) Apprehension through Extradition
 - 1 前臺南縣新化鎮鎮長徐〇〇涉嫌貪污治罪條例案,遭判決有期徒刑3年定讞,卻於發監執行前,由金門潛逃至大陸地區,本局透過「海峽兩岸共同打擊犯罪及司法互助協議」機制函請大陸公安部協助緝捕遣返,102年3月21日徐員過境澳門時遭留置,本局與刑事警察局將徐〇〇押解返臺,並解送臺南地檢署歸案。
 - 1 Shiu $\bigcirc\bigcirc$, the former town mayor of Xinhua County who was convicted under the "Anti-Corruption Act" and sentenced to three years in prison, fled to mainland China prior to the execution of his prison sentence. MJIB, in accordance with the "Agreement on Combating Crimes across the Strait and Mutual Judicial Assistance", requested China MPS by letter to assist with the repatriation of the said person. Shiu $\bigcirc\bigcirc$ was retained when transiting in Macau on March 21, 2013, and was then sent under escort to Taiwan by MJIB and Criminal Investigation Bureau. This case was brought to Tainan District Prosecutors Office for prosecution.



表2.32 102年追緝外逃罪犯案件類別統計

Table 2.32 Statistics of Types of Overseas Fugitives Apprehension Cases in 2013

	Mary and a						110	
	Crime	貪瀆犯罪 Corruption	Drug Crime	毒品犯罪	Crime	經濟犯罪	Type of Crime	罪犯類別
Persuasion	策動投案 Surrender under	緝解歸案 Apprehension through Extradition	策動投案 Surrender under Persuasion	緝解歸案 Apprehension through Extradition	策動投案 Surrender under Persuasion	緝解歸案 Apprehension through Extradition	Method of Apprehension	追緝方式
	0	2	0	3	1	5	引き込入数日日 Total No. of Criminals	T≂♥⁴# 1 LX出
	0	0	0	0	0	0	泰國 Thailand	
	0	0	0	0	0	0	菲律賓 Philippines	
	0	0	0	0	0	0	柬埔寨 Cambodia	
	0	0	0	0	0	0	加拿大 Canada	Crimin
	0	0	0	0	0	0	紐西蘭 New Zealand	罪犯潛匿 al Hiding(
	0	2	0	2	1	5	中國大陸 (含港澳) China (Including Hong Kong and Macau)	罪犯潛匿國家(單位:人) Criminal Hiding Countries (unit: person)
	0	0	0	0	0	0	美國 USA	
	0	0	0	1	0	0	日本 Japan	
	0	0	0	0	0	0	円拿馬 Panama	
John Marie	~			N. V.		4.0	備註 Renarks	



Total		Crime	其他犯罪	Crime	槍械犯罪 Weapon
策動投案 Surrender under Persuasion	緝解歸案 Apprehension through Extradition	策動投案 Surrender under Persuasion	緝解歸案 Apprehension through Extradition	策動投案 Surrender under Persuasion	緝解歸案 Apprehension through Extradition
2	10	1	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
22	9	1	0	0	0
0	0	0	0	0	0
0	1	0	0	0	0
0	0	0	0	0	0
					W 2

表 2.33 Table 2.33

表2.33 近2年追緝外逃罪犯案件比較統計 Table 2.33 Comparison of Statistics of Overseas Fugitives Apprehension Cases over the Past 2 Years

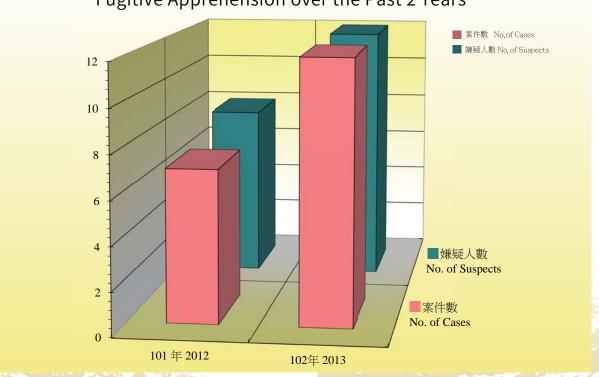
年別 Year	案件數 No. of Cases	百分比 Percentage	增減率 Rate of Change	嫌疑人數 No. of Suspects	百分比 Percentage	增減率 Rate of Change
101年 2012	7	100.00%	-22.22%	8	100.00%	-11.11%
102年 2013	12	171.43%	71.43%	12	150.00%	50.00%

說明:追緝外逃罪犯案件包括: 緝解歸案、策動投案及協緝等。

Note: Apprehension of fugitives include apprehension through extradition, surrender under

persuasion and apprehension with assistance.

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 Graph 2.28 Comparison of Cases and Suspects Involved in Overseas Fugitive Apprehension over the Past 2 Years



- 2「唐〇實業股份有限公司」董事長周〇〇,於99年6月至8月與張〇〇(綽號:古董張)等人炒作唐〇公司股價,獲取不法利益六億餘元,涉嫌違反證券交易法等罪,案發後潛藏於大陸深圳市。本局於100年8月及12月循「兩岸共同打擊犯罪及司法互助協議」機制二度函請大陸公安部協助緝捕遣返,102年8月初周員遭廣東省公安廳人員逮捕,本局會同移民署於8月15日自大陸廣州市將周員押解返臺,並解送臺北地檢署歸案。
- 2 Zhou ○, the President of "Don Industrial Co., Ltd.", exploited the stock price of Don Industrial Co., Ltd together with Chang (Nickname: antique Chang) from June to August of 2010 and gained illegal profit of NT\$600 million which violated the provisions stipulated in the "Securities Exchange Act". After the incident, the said persons hid in Shenzhen, mainland China. MJIB, in accordance with the "Agreement on Combating Crimes across the Strait and Mutual Judicial Assistance", requested China MPS by two letters to assist with the repatriation of the said persons. In August 2013, Zhou was arrested by China Guangdong Public Security Bureau staff and was then sent under escort to Taiwan by MJIB and Immigration Department. This case was brought to Taipei District Prosecutors Office for prosecution.

(二) 策動投案

(2) Surrender under Persuasion

黃〇升係消防署前署長黃〇敏之子,涉嫌於92年起協助黃〇敏就貪瀆不法所得進行洗錢;黃〇升於101年8月28日潛逃至大陸、美、加等地藏匿,本局協調臺灣臺北地方法院檢察署函請外交部註銷黃員護照,致其於國外活動受限,遂委任律師向臺北地方法院檢察署表達返國投案意願,嗣於102年9月30日自大陸福州搭機返臺,經詢問後解送臺北地方法院檢察署歸案。

Hung \bigcirc shen, the son of former Director of Fire Department Huang \bigcirc min, was suspected of assisting his father with illegal money laundering from 2003; the said person escaped to mainland China, U.S. and Canada to hide beginning August 28, 2012. Coordinating with Taipei District Prosecutors Office, MJIB requested the Ministry of Foreign Affairs to cancel Hung's passport to restrict his foreign activities. Later, Hung entrusted a counsel to express his willingness to return to Taiwan to Taipei District Prosecutors Office. The said person flew back from China Fuzhou on Sep. 30, 2013 expressing willingness to return to the country surrendered, and was brought to Taipei District Prosecutors Office to face justice after inquiry.

伍、拓展國際合作

V. Broadening International Cooperation

一、出席國際會議

- 1. The Participation international conferences
 - (一)「2013年警情及執法首長國際會議」於102年6月8日至19 日假美國亞特蘭大市舉辦,王局長福林率國際事務處汪處長忠 一等人與會,並於開幕式中致詞,簡介本局近年來有效推動「跨 域協力夥伴」(cross-boundary collaborative partnership) 理念,對內整合內部力量,對外協同外國對等機構及非政府組 織等,成功的建構了全球網狀脈絡協力夥伴關係,對工作效率 的增進,深具助益,獲與會執法人員、學者及專家高度肯定及 讚賞。本屆大會研討主題為「掌握執法新情勢 - 執法機關面對 反恐和新型犯罪形態策略」,來自世界 22 個國家執法機關首長 約200餘人與會,並就「打擊重大犯罪」、「執法機關組織管 理與再造」等議題多方交換心得與意見。另主辦單位對本局的 與會極為重視,特於會場中佈置我國國旗。會後並拜會美國移 民暨海關執法局(ICE)緝毒署(DEA)、秘勤局(USSS)、 聯邦調查局(FBI)、恐怖分子監控篩濾中心(TSC)等機構, 有效維繫本局 國際合作管道,並強化與各國警情機構高層聯繫 關係,對提升打擊跨國犯罪、協緝我重大外逃經濟罪犯及反恐 工作,極具正面意義。
 - (1) Mr. Wong Fu-lin (Director General of MJIB) led Mr. Wang Chung-i (Director of International Affairs) et al to participate in the "International Conference for Police & Law Enforcement Executives 2013" held in Atlanta, U.S.A. from June 8 to 19, 2013. Mr. Wang made a speech at the opening ceremony, introducing MJIB effective promotion of the concept of "Cross-boundary collaborative partnership" in recent years, integration of internal forces

and collaborating with foreign equivalent institutions and non-governmental organizations, which successful construct a worldwide partnership network, enhances the efficiency of work. His speech was highly recognized and appreciated by participants including law enforcement officials, scholars and experts. Subject of this conference was "Mastering New Situations of Law Enforcement-Strategies of Law Enforcement Agencies in Facing Anti-Terrorism and New Crime Pattern". Participants of 200 law enforcement agency directors from 22 countries focused on issues of "Striking against Serious Crime" and "Management and Restructuring of Law Enforcement Agencies Organization" to exchange ideas and opinions. Furthermore, the organizer had paid great attention to MJIB's participation, thus, it in particular hung our national flag at the venue. After the Conference, our National participants visited U.S. Institutions of ICE, DEA, USSS, FBI and TSC to effectively tie the international cooperation channel, strengthen relationships with highlevels of police intelligence agencies of foreign countries, which had significant positive meaning in improving the fight against transnational crime as well as the co-capture of our nation's major economic crimes abroad.

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(二)「第31屆劍橋國際經濟犯罪研討會」於102年8月31日至9 月13日在英國劍橋大學舉辦,王局長福林率國際事務處汪處長 忠一與會,並發表演說,駐英沈代表呂巡對本局與研討會籌辦單位及相關英國機構之密切關係,甚表敬佩與肯定。本屆會議主題為「打擊當前經濟犯罪問題:私部門的角色—是夥伴,也是問題」旨在探討當前全球面臨詐欺、吸金、貪污、洗錢、企業貪瀆、網路犯罪、組織犯罪及恐怖主義活動等廣義經濟犯罪的情勢下,政府公部門應如何看待民間私部門、私部門之角色定位為何、公部門如何合作以面對各種經濟犯罪所造成的外部威脅與內部隱憂,以及公部門如何共同打擊經濟犯罪與風險管理等議題。會後轉赴法、德2國,分別拜會法國內情局副局長Mr. Thierry Matta、德國聯邦刑事局局長Mr. Jorg Ziercke等人,有效維繫本局國際合作管道,並強化與法、德2國對等機構聯繫關係。

(2) Director General Mr. Wong Fu-lin and Mr. Wang Chung-i (Director of International Affairs) participated in "The 31th Cambridge International Symposium on Economic Crime" held at the University of Cambridge in England from August 31 to September 13, 2013 in which Mr. Wong made a speech. Our representative to England Mr. Shen Lu-chun expressed his admiration and affirmation to the close relationship among MJIB with symposium organizer and relevant British institutions. The theme of the symposium this year was "Striking Against the Problem of Current Economic Crimes: The Role of the Private Sector - A Partner, but also A problem", which aimed to explore how to view the government public sector, position the

role of the private sector, how to cooperate with the private sector to deal with external threats and internal worries caused by assorted economic crimes and how to jointly fight against economic crimes and risk under the broad definition of economic crimes such as fraud, money-spinning, corruption, money laundering, enterprise corruption, cybercrime, organized crime and terrorist activities faced by the current world. After the symposium, they left for France and Germany to visit Mr. Thierry Matta (Deputy Director of France Bureau of Investigation) and Mr. Jorg Ziercken (Director of Germany Criminal Investigation Bureau), respectively, to effectively tie the cooperation channel between MJIB and foreign countries as well as strengthen the relationship with equivalent institutions in these two countries.

二、司法互助及國際合作:

- 2. Mutual Judicial assistance and International Cooperation
- (一)本局列冊外逃罪犯蔡〇〇於93年入境日本,因違反安非他命取締法遭日警逮捕,被判處9年有期徒刑,於101年12月假釋出獄,經本局法務秘書李永生協調大阪入國管理局,於102年1月11日安排蔡嫌搭機返臺,由本局經濟犯罪防制處會同國際事務處、南部地區機動站派員赴桃園機場執行押解,經詢問後解送臺中地檢署歸案。

- (1) Tsai \bigcirc , a fugitive abroad on the MJIB list, was arrested by Japanese police on entering Japan for violating amphetamine banning laws. He was sentenced to 9 years imprisonment and was released on parole from prison in December 2012. After coordination with Osaka Regional Immigration Bureau by MJIB Legal Secretary Mr. Li Yongsheng, the said person was arranged to fly back to Taiwan on January 11, 2013 and escorted by staff of MJIB Economic Crime Prevention Office in conjunction with the Office of International Affairs and Southern Mobile Station for inquiry, and was then sent to Taichung District Prosecutors Office to face justice.
- (二) 菲律賓司法部國家法律總署署長巴拉斯 (Ricardo V. Paras), 102 年於 4 月 8 日來局拜會,由王局長福林接見,雙方並就簽署「臺、菲刑事司法互助協定」及邀請局長赴菲訪問等議題交換意見。
 - (2) Mr. Ricardo V. Paras, the Director General of the Legal Department of Philippine National Justice Ministry, visited MJIB and was welcomed by General Director Mr. Wong Fu-lin on April 8, 2013. Both sides signed the "Mutual Legal Assistance Agreement between Taiwan and the Philippines' and exchanged views on issues including inviting MJIB General Director to visit the Philippines.

三、交流互訪:

- 3. Exchange of Information and Visits
- (一)全美州檢察長協會會長 J.B. Van Hollen 等 7 人,於 102 年 10 月 23 日來局參訪,由潘副局長鴻謀接見,除了解本局 工作職掌,並就協助司法檢察體系偵查犯罪交換意見。
 - (1) President J.B Van Hollen of The National Association of Attorneys General including 7 associates visited MJIB on October 23, 2013 and was welcomed by Deputy Director General Pan Hung-mo. In addition to understanding the work responsibility of MJIB, the visitors also exchanged views on the issue of assistance in the judicial prosecution criminal investigation system.
- (二) 菲律賓總統府跨國犯罪防制中心執行長賽拉皮耶(Mr. Serapio)、反組織犯罪委員會執行長維拉聖塔(Mr. Villasanta)及警察署幕僚長蒙帝聶格魯(Mr. Montenegro)及組長基達多(Mr. Quidato)4人應本局邀訪,於102年9月24日來局拜會王局長福林,雙方就打擊跨國犯罪事宜交換意見。
 - (2) Mr. Serapio (President of The Philippines Transnational Crime Prevention Centre), Mr. Villasanta (Chief Executive of Anti-Organized Crime Commission), Mr. Montenegro (Chief of Staff of Police Department) and Mr. Quidato (Section Chief) were invited to visit MJIB on September 24, 2013 and exchanged the views of mutually striking against transnational crime with Director General Mr. Wong Fu-lin.

- (三)駐臺北韓國代表部代表潘載鈗偕同韓國國家情報院國際犯罪情報中心組織犯罪研析員崔雪姬、崔煐恩,於102年11月1日來局拜會,由國際事務處汪處長忠一接待,雙方就犯罪情資交換、協緝我外逃經濟罪犯、毒品犯罪及防堵毀滅性武器擴散等議題交換意見。
 - (3) Accompanied by South Korea Representatives to Taipei Mr. Pan Zai- yun, Ms. Cui Se-gi and Cui Yin-an of organized crime research analysts of International Crime Information Center of South Korea National Intelligence Service visited MJIB and were welcome by International Affairs Director Wang Chung-i on November 1, 2013. Both sides exchanged views on issues of criminal intelligence exchange, assistance in our nation's abroad economic criminals, drug crimes and attempts to prevent the proliferation of weapons of mass destruction.
- (四)加拿大皇家騎警太平洋區重案組主管葛湘(Mr. Jim Gresham)、臥底行動組主管華金(Mr. Russ Joaquin)及駐香港代表黃子良(Mr. Rico Wang)3人,於102年11月12日來局拜會,雙方就打擊跨國犯罪事宜交換意見。
 - (4) Mr. Jim Gresham, the Director of Pacific Regional Crime Unit of the Royal Canadian Mounted Police, Mr. Russ Joaquin, the Supervisor of Undercover Operations Group and Mr. Rico Wang (the Canadian Representative to H.K.) visited MJIB on November 12, 2013 to exchange views on striking against transnational crime.

四、國際訓練:

- 4. International Training:
- (一)本局於 102 年 8 月 8 日至 11 日辦理「泰國司法部特別調查署 新訓中階幹部來臺見學觀摩團」,參加學員計 15 名,有助於建 立與泰國聯繫溝通管道及協助本局偵處跨國犯罪調查事宜。
 - (1) MJIB arranged "The Observation and Practice Group for Newly Trained Middle-Level Cadres of Thailand Special Investigation Department of the Ministry of Justice" for 15 participants from August 8 to 11, 2013, which was helpful to build the communication channel of both countries and to assist MJIB in the matters of transnational Crime investigation.
- (二)本局於102年11月25日至30日代訓「2013年東南亞跨國犯 罪調查班」,參加學員計20名,分別來自馬來西亞、菲律賓、 泰國、印尼、印度、澳洲、紐西蘭、越南、新加坡等國等9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。
 - (2) MJIB conducted the commissioned training of "2013 Southeast Asian Transnational Criminal Investigation Squad" in November 25 to 30, 2013 for a total 20 participants from 9 countries of Malaysia, the Philippines, Thailand, Indonesia, India, Australia, New Zealand, Vietnam and Singapore to help the establishment of communication channels between MJIB and Southeast Asian countries as well as to assist in matters of transnational crime investigation.

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陸、兩岸共同打擊犯罪 VI. Combating crimes across the Strait

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」"Agreement on Joint Cross-Strait Crime-striking and Mutual Judicial Assistance"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 13 件、犯罪情資交換 86 件、合作偵辦 6 案、請求協助緝捕遣返 35 案、刑事犯及刑事嫌疑犯遣返 9 人、人身自由受限制通報 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:

The Economic Crime Prevention Division of MJIB is responsible for the prevention of economic crime, drugs and money laundering as well as anti-corruption and apprehending fugitive of economic crimes in accordance with "Agreement on Joint Cross-Strait Crime-striking and Mutual Judicial Assistance". In addition, in accordance with the contact mechanism authorization by the Ministry of Justice, the division cooperates and exchanges with the Ministry of Public Security, Supreme People's Procuratorate, Ministry of Justice, the People's Bank of China and other law enforcement agencies in Mainland China. There were 13 cases of activity exchanges, 86 cases of criminal information exchanges, 6 cases of cooperative investigations, 35 cases of requested assistance with apprehension and extradition, 9 criminals and suspects were extradited and 5 cases of reported personal

freedom restriction. MJIB will continue to actively prevent transnational crimes according to the specifications prescribed in the Agreement. The major tasks included:

一、刑事犯及刑事嫌疑犯遣返:

- 1. Repatriation of criminals and suspects
 - (一)102年5月3日本局派員前往上海市,將外逃重大經濟罪犯張 〇〇押解返臺後,解送臺北地方法院歸案。同案共犯賴〇〇亦於 102年9月28日由本局自上海市押解返臺解送臺北地方法院歸 案。
 - (1) MJIB dispatched staff to Shanghai to escort the major abroad economic criminal Chang ○○ back to Taiwan on May 3, 2013 and sent him to Taipei District Court to face justice. The accomplice in the same case Lai ○○ was also escorted from Shanghai city on September 28, 2013 and transferred to Taipei District Court to face justice.
 - (二)102年11月7日本局派員前往湖南省長沙市,將外逃重大經濟 罪犯張〇〇押解返臺後,解送臺北地方法院檢察署歸案。
 - (2) MJIB dispatched staff to Changsha City, Hunan Province of China to escort the abroad major economic criminal Chang ○○ back to Taiwan on November 7, 2013 and transferred to Taipei District Prosecutors Office to face justice.

二、業務交流:

2. Activity Exchange:

- (一) 102 年 4 月 15 日至 17 日,由法務部國際及兩岸法律司司長陳文琪率領本局經濟犯罪防制處李科長歙明及業務相關之檢察官、 陸委會及司法警察等單位代表計 10 人,赴大陸北京市公安部進 行業務交流,並就兩岸協議工作檢討及協同偵辦跨境犯罪進行會 商。
 - (1) A delegation of 10 representatives including Chen Wenqi, the director of Department of International and Cross-Strait Legal Affairs, Ministry of Justice and Section Chief of the MJIB Economic Crime Prevention Division Mr. Lee Won-ming as well as business-related prosecutors and personnel of judicial police units visited Beijing Municipal Public Security of China from April 15 to 17, 2013 to conduct business exchange and consult on issues of the review of cross-strait agreement works and the coordination of cross-border crime investigation.
- (二)102年6月6日大陸福建省公安邊防總隊參謀長潘曦等5人,赴 馬祖執行雙向遣返接運作業,與本局馬祖調查站張副主任振寧等 業務相關人員6人交流會晤,並進行工作會談。
 - (2) A delegation of five personnel of Fujian Province Public Security Border Defense Corps of mainland China headed by chief of staff Mr. Pan Xi visited Matsu on June 6, 2013 to perform bidirectional repatriation operations, and met as well as conducted work meetings with MJIB Matsu survey station deputy supervisor Mr. Chang Zen-ning.

- (三)102年6月26日大陸上海市第二中級人民法院副院長高長久等 10人,由海峽兩岸法學交流協會派員陪同前來本局,並與本局 經濟犯罪防制處、廉政處及洗錢防制處就兩岸共同打擊犯罪為業 務交流及工作會談。
 - (3) A delegation of 10 personnel headed by Deputy Chief of Shanghai Second Intermediate People Court of mainland China Mr. Kao Chen-jui and accompanied by staff of the Association for the Promotion of Legal Exchanges across the Taiwan Straits visited MJIB on June 26, 2013 to conduct business exchange and work discussion on issues of crossstrait cooperation in striking against crimes with MJIB Anti-Economic Crimes Division, Agency Against Corruption and Money Laundering Prevention Division.
- (四)102年7月8日大陸海關總署緝私局局長劉曉輝等6人,由財政 部關務署派員陪同前來本局參訪,與經濟犯罪防制處、毒品防制 處等單位進行工作座談。
 - (4) A delegation of six personnel headed by Director of China Customs Anti-smuggling Mr. Liu Xiao-hui visited MJIB in the company of staff dispatched by Customs Department of the Ministry of Finance visited MJIB on July 8, 2013 to conduct work seminar with MJIB Anti- Economic Crimes Division and Drug Control Division.
- (五)102年7月12日至大陸公安部邊防管理局局長武冬立等9人, 由海巡署派員陪同前來本局參訪,並與本局經濟犯罪防制處、毒 品防制處等單位進行工作座談。

- (5) A delegation of 9 personnel headed by Secretary of Public Security Border Authority Mr. Wu Don-li visited MJIB in the company of staff dispatched by Coast Guard Administration visited MJIB on July 12, 2013 to conduct work seminar with MJIB Anti- Economic Crimes Division and Drug Control Division.
- (六)102年8月1日「大陸公安部南寧案專案會議工作團」劉路軍(公安部經濟犯罪偵查局涉眾型經濟犯罪偵查處處長)等9人,由法務部派員陪同前來本局參訪,並與經濟犯罪防制處秦處長台生及專案相關人員工作會談。
 - (6) A delegation of 9 personnel of "Working Group of China Nanning Public Security Case Project" headed by Mr. Liu Ru-jun (Director of Economic Crime Investigation of Public Security Bureau) and accompanied by staff dispatched by Ministry of Justice, visited MJIB to conduct work discussion with Director of Anti- Economic Crimes Division Mr. Chin Tai-shen and project-related personnel on August 1, 2013.
- (七) 102 年 8 月 28 日至 9 月 4 日本局徐主任秘書志賢率經濟犯罪防制處、廉政處、毒品防制處及洗錢防制處處長及相關同仁 8 人,赴大陸北京、湖南、廣東地區與公安檢察部門進行工作會談,就經濟犯罪防制、廉政肅貪、緝毒及洗錢防制等業務之犯罪情資、案件合作偵辦及外逃通緝犯協緝遣返等工作進行交流,建立雙方共同打擊犯罪共識,並拓展多元聯繫管道。

- (7) A delegation of 8 personnel of Anti-Economic Crimes Division, Agency Against Corruption, Drug Control Division and Money Laundering Prevention Division headed by MJIB Chief Secretary Mr. Shiu Zhi-xin visited China Beijing, Hunan, Guangdong Provinces from August 28 to September 4, 2013 to conduct work discussion on issues of criminal information of economic crime prevention, integrity and corruption investigation, anti-narcotics and anti-money laundering, cooperation in case investigation as well as the capture and repatriation of abroad fugitives for the establishment of mutual consensus in striking against crime and the development of multi- contact channels.
- (八)102年9月2日至9月9日本局吳副局長莉貞及歐陽調查專員 敏昌受中華民國刑事偵防協會邀請,赴大陸北京及西安出席「第 八屆海峽兩岸暨香港、澳門警學研討會第二次籌備會」及警務參 訪。
 - (8) Being invited by Criminal Investigate Association of Republic of China, MJIB Deputy Director General Ms. Wu Ligen and investigation specialist Ouyang Ming-chung went to Beijing and Xian in mainland China to participate in "The 2nd Preparatory Seminar for the 8th Policeology Seminar of Both Side across Strait, Hong Kong and Macao" on September 2 to 9, 2013.
- (九) 102 年 9 月 26 日至 10 月 1 日大陸公安部經濟犯罪偵查局副局 長鄧兆峰等 8 人,應本局邀請,除與本局經濟犯罪防制處及洗錢 防制處進行工作會談外,並與南投縣調查站、嘉義縣調查站等單 位會晤交流。

- (9) Being invited by MJIB, a delegation of 8 personnel headed by Deputy Director of Economic Crime Investigation Bureau of China Public Security Ministry Mr. Den Chou-phon visited MJIB from September 26 to October 1, 2013 to conduct work discussion with MJIB Anti- Economic Crimes Division and Money Laundering Prevention Division, and visited field stations of Nantou and Chiayi Counties for exchange of views.
- (十) 102 年 10 月 31 日大陸公安部刑事偵查局局長劉安成等 10 人,由法務部派員陪同前來本局參訪,並與本局經濟犯罪防制處、毒品防制處、洗錢防制處、廉政處、鑑識科學處等單位進行工作座談。
- (10) A delegation of 10 personnel lead by Director of Criminal Investigation Department of Ministry of Public Security of the People's Republic China Mr. Liu An-chen visited KJIB under the company of staff dispatched by Ministry of Justice on October 31, 2013 to conduct work discussion with MJIB Anti- Economic Crimes Division, Drug Control Division, Money Laundering Prevention Division, Agency Against Corruption and Forensic Science Division.
- (十一)102年12月11日至16日大陸公安部副部長陳智敏等20人, 應警政署刑事警察局邀請來臺參訪,12月12日本局吳副局長莉 貞率經濟犯罪防制處秦處長台生及毒品防制處張處長祥山前往財 團法人海峽兩岸交流基金會,參與法務部與陸方參訪團之工作會 談。

(11) Being invited by Criminal investigation Bureau, a delegation of 20 personnel led by Deputy Director of Ministry of Public Security of the People's Republic of China Mr. Chen Zhi-min visited Taiwan during December 11 to 16, 2013, and Deputy Director General of MJIB Ms. Wu Li-gen led Director of Anti-Economic Crimes Division Mr. Chin Tai-shen and Director of Drug Control Division Mr. Chung Shan-shen to participate in work discussions with the Ministry of Justice and the Mainland delegation held in Straits Exchange Foundation.

三、合作偵辦:

- 3. Cooperative Investigation:
 - (一)本局 100 年 3 月 30 日提列追緝外逃大陸地區罪犯洪〇〇,並於該年 5 月 16 日向大陸公安部港澳臺辦公室通報該員在陸犯罪情資及行止。102 年 3 月 20 日大陸公安部通報本局,已於 100 年12 月間在海南省逮捕洪〇〇,大陸福建省長泰縣人民檢察院業於 101 年 3 月 26 日以詐欺、偽造印文等罪起訴,長泰縣人民法院已判決有期徒刑 1 年 6 個月,目前在長泰縣看守所服刑。
 - (1) Hong O was listed as wanted abroad criminal, having escaped to Mainland China on March 30, 2011 and reported on the said person's criminal information and activities in China to Hong Kong, Macao and Taiwan Office of China Ministry of Public Security on May 16, 2011 by MJIB. On March 20, 2013, the Ministry of Public Security of the People's Republic of China informed MJIB that the said person was arrested in Hainan Province in December, 2011 and was prosecuted on March 26, 2012 by The People's Procuratorate of

Changtai County, Fujian Province, P.R for defrauding and forging documents and seals. The People's Court of Changtain County sentenced Hong $\bigcirc\bigcirc$ to one year six months in prison and he is currently serving in Changtai County detention Center.

- (二) 102 年 3 月 21 日本局與大陸公安部禁毒局、福建省公安廳禁毒總隊等合作偵辦之「張○○、楊○○集團製毒案」,福建省公安廳禁毒總隊發動搜索,查獲 1,696 克半成品冰毒及大量製毒設備、原料,另逮捕 4 名臺籍嫌犯楊○○、雲○○、潘○○及柯○○。本案總計查扣毒品安非他命成品、半成品共 2.908 公斤及破獲第二級毒品安非他命製造工廠 1 座。
 - (2) Under the cooperation of MJIB, Narcotic Control Bureau of the Ministry of Public Security, China and Narcotic Control Corps Department of Public Security of Fujin Province on the case of "Drug Manufacturing by Chang ○ and Yang ○" on March 21, 2013, the Narcotic Control Corps of the Public Security Bureau of Fujin Province launched a search and seized 1,696 grams of methamphetamine semifinished drugs as well as a large amount of manufacturing equipment and raw materials, and arrested four other Taiwanese suspects, Yang ○, Yuan ○, Pann ○ and Koo ○. This case seized 2.908 kgs of semi-finished and finished amphetamines, and cracked one manufacturer of a second-level narcotic drug amphetamine .

- (三)102年4月28日福建省公安廳港澳臺辦公室通報,本局於101年7月11與大陸福建省公安廳合作偵辦之「坦桑尼亞籍冷凍船『BAI○○』號涉嫌私運冷凍品走私至大陸案」,共逮獲犯罪嫌疑人17名、犯罪金額約人民幣二千二百餘萬元,陸方已於101年11月3日偵查終結,其中8名犯罪嫌疑人已移送福建省寧德市檢察院審理中。
 - (3) On April 28, 1013, the Hong Kong, Macao and Taiwan Office, Public Security Bureau Fujian Province informed MJIB those 17 suspects of the "Freezer vessel of Tanzanian nationals" BAI O "suspected of smuggling frozen goods to Mainland China Case" were arrested under the investigation of MJIB and the Public Security Bureau Fujian Province. The criminal value was at the amount of about RMB 22 million and the investigation of this case was completed by the China side on November 3, 2012, in which 8 criminal suspects were transferred to Procuratorate of Ningde City, Fujian Province for trial.
- (四)本局偵辦「菲律賓不法集團涉嫌電話詐欺案」,透過兩岸共同打擊犯罪協議機制提請陸方協助製作陸籍被害人4人查證筆錄,臺中地檢署已於102年3月26日將本案依詐欺罪提起公訴,臺中地院並於同年5月31日判決有罪。
- (4) On the investigation for the "Philippine criminal group involving telephone fraud case", MJIB proposed that Mainland China provide assistance to produce verification records of four China victims through the mechanism of "Agreement on Combating Crimes across the Strait". This case was prosecuted by Taichung District Court on March 26, 2013 in accordance with fraudulent crime and was

convicted by Taichung District Court on May 31 of the same year.

- (五) 102 年 9 月 27 日本局與大陸公安部禁毒局、廣東省公安廳禁毒局、福建省公安廳禁毒總隊等合作偵辦「阿○走私毒品案」,共同在香港外海攔檢運毒之「笙○號」貨輪,經海巡署協助監押回高雄港後,從密艙起出愷他命毒品 500 公斤、香菸八百餘箱及少數禁藥,並逮捕船長張○○等 6 人,全案移送高雄地檢署偵辦。
- (5) Under the cooperative investigation of MJIB, Narcotic Control Bureau of the Ministry of Public Security, China and Narcotic Control Corps Department of Public Security of Fujin and Guangdong Provinces on "A narcotics smuggling case", freighter of "Sheng " smuggling narcotics was intercepted offshore HK and was then seized and sent back to Kaohsiung Port under the assistance of the Coast Guard on September 27, 2013. A total of 500 kg narcotics, more than 800 cases of tobacco and a few banned drugs were searched out from secret compartments and six captured persons including captain Zhang ○○ were transferred to Kaohsiung District Prosecutors Office for investigation.

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壹、經濟犯罪案件

I. Economic Crimes Cases

本年移送地檢署偵辦之經濟犯罪案件共計 692 案,較 101 年之 634 案,增加 9.15%;嫌疑人 2,709 人,較 101 年之 2,118 人,增加 27.90%。(詳表 3.01)

There were 692 economic crime cases referred to prosecutor offices in 2013, which was 9.15% more than the 634 cases in 2012, with 2,709 suspects, which was 27.90% more than the 2,118 suspects in 2012 (see Table 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:

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:

一、犯罪狀況

1. Crime Situations

本年移送偵查各類型經濟犯罪案件數、嫌疑人數與 101 年之同 類型案件比較(詳表 3.01):

The various types of economic crime cases referred in 2013 are compared with those in 2012, as follows: (see Table 3.01):

- (一) 詐欺案件 199 案,較 101 年之 206 案,減少 3.40%;嫌疑人 826 人, 較 101 年之 655 人,增加 26.11%。
- (1) Fraud: 199 cases, which was 3.40% less than the 206 cases in 2012; with 826 suspects, which was 26.11% more than the 655 suspects in 2012.
- (二)侵占案件 55 案,較 101 年之 46 案,增加 19.57%;嫌疑人 89 人, 較 101 年之 75 人,增加 18.67%。
- (2) Embezzlement: 55 cases, which was 19.57 % more than the 46 cases in 2012; with 89 suspects, which was 18.67% more than the 75 suspects in 2011.
- (三) 背信案件 35 案,較 101 年之 27 案,增加 29.63%;嫌疑人 120 人,較 101 年之 86 人,增加 39.53%。
- (3) Breach of Trust: 35 cases, which was 29.63% more than the 27 cases in 2012; with 120 suspects, which was 39.53 % more than the 86 suspects in 2012.
- (四) 重利案件 12 案,較 101 年之 10 案,增加 20.00%;嫌疑人 44 人,較 101 年之 23 人,增加 91.30%。
- (4) Usury: 12 cases, which was 20.00% more than the 10 cases in 2012; with 44 suspects, which was 91.30% more than the 23 suspects in 2012.
- (五) 走私案件 12 案,較 101 年之 5 案,增加 140.00%;嫌疑人 22 人, 較 101 年之 6 人,增加 266.67%。
- (5) Smuggling: 12 cases, which was 140.00% more than the 5 cases in 2012; with 22 suspects, which was 266.67% more than the 6 suspects in 2012.

- (六)違反稅捐稽徵法案件 32 案,較 101 年之 28 案,增加 14.29%;嫌 疑人 528 人,較 101 年之 189 人,增加 179.37%。
- (6) Violation of the Tax Collection Act: 32 cases, which was 14.29% more than the 28 cases in 2012; with 528 suspects, which was 179.37% more than the 189 suspects in 2012.
- (七)偽變造貨幣及有價證券案件2案,較101年之4案,減少50.00%;嫌疑人4人,較101年之6人,減少33.33%。
- (7) Counterfeit/alteration of currency and negotiable securities: 2 cases, which was 50.00% less than the 4 cases in 2012; with 4 suspects, which was 33.33% less than the 6 suspects in 2012.
- (八)違反菸酒管理法案件 19 案,較 101 年之 12 案,增加 58.33%;嫌 疑人 28 人,較 101 年之 14 人,增加 100.00%。
- (8) Violation of the Tobacco and Alcohol Administration Act: 19 cases, which was 58.33% more than the 12 cases in 2012; with 28 suspects, which was 100.00% more than the 14 cases in 2012.
- (九) 違反銀行法案件 69 案,較 101 年之 84 案,減少 17.86%;嫌疑人284 人,較 101 年之 418 人,減少 32.06%。
- (9) Violation of the Banking Act: 69 cases, which was 17.86% less than the 84 cases in 2012; with 284 suspects, which was 32.06% less than the 418 suspects in 2012.
- (十) 侵害智慧財產權案件 53 案,較 101 年之 58 案,減少 8.62%;嫌疑人 73 人,較 101 年之 112 人,減少 34.82%。
- (10) Infringement of Intellectual property rights: 53 cases, which was 8.62 % less than the 58 cases in 2012; with 73 suspects,

- which was 34.82% less than the 112 suspects in 2012.
- (十一) 違反證券交易法案件 73 案,較 101 年之 61 案,增加 19.67%; 嫌疑人 363 人,較 101 年之 337 人,增加 7.72%。
 - (11) Violation of the Securities & Exchange Act: 73 cases, which was 19.67% more than the 61 cases in 2012; with 363 suspects, which was 7.72% more than the 337 suspects in 2012.
- (十二) 違反期貨交易法案件 44 案,較 101 年之 28 案,增加 57.14%; 嫌疑人 118 人,較 101 年之 68 人,增加 73.53%。
 - (12) Violation of the Futures Trading Law: 44 cases, which was 57.41% more than the 28 cases in 2012; with 118 suspects, which was 73.53% more than the 68 suspects in 2012.
- (十三) 違反保險法案件 5 案,較 101 年之 1 案,增加 400.00%;嫌疑人 14 人,較 101 年之 1 人,增加 1,300.00%。
 - (13) Violation of the Insurance Law: 5 case, which was 400.00% more than the 1 case in 2012; with 14 suspect, which was 1,300.00% more than the 1 suspect in 2012.
- (十四) 其 他 破 壞 經 濟 秩 序 案 件 82 案 , 較 101 年 之 64 案 , 增 加 28.13%;嫌疑人 196 人 , 較 101 年之 128 人 , 增加 53.13%。
 - (14) Other cases of economic crimes that undermined or disrupted economic order: 82 cases, which was 28.13% more than the 64 cases in 2012; with 128 suspects, which was 53.13% more than the 128 suspects in 2012.



表 3.01 Table 3.01

表3.01 102年與101年移(函)送偵查經濟犯罪案件統計 Table 3.01 Statistics of Economic Crime Cases Referred to Public Prosecutors Office (or Letter Sent) in 2013 and 2012

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		年別 Year		案件數 No. of Ca	•		嫌疑人數 No. of Suspects				
案件類別 Type of Case			102年 2013	101年 2012	增減率 Rate of Change	102年 2013	101年 2012	增減率 Rate of Change			
	合計 Total		692	634	9.15%	2,709	2118	27.90%			
		小計 Subtotal	199	206	-3.40%	826	655	26.11%			
		詐欺貸款 Loan Fraud	17	11	54.55%	217	152	42.76%			
		國貿詐欺 Foreign Trade Fraud	1	1	0.00%	1	1	0.00%			
		惡性倒閉 Fraudulent Bankruptcy	6	3	100.00%	7	6	16.67%			
		倒會詐欺 Fraudulent Closedown of Private Loan Association	2	2	0.00%	2	1	100.00%			
		不動產詐欺 Real Estate Fraud	4	9	-55.56%	11	18	-38.89%			
	詐欺	票據詐欺 Fraud of Negotiable Instrument	8	4	100.00%	13	24	-45.83%			
	Fraud	詐欺投資 Investment Fraud	26	22	18.18%	71	55	29.09%			
		信用卡詐欺 Credit Card Fraud	1	0	100.00%	1	0	100.00%			
		廣告詐欺 Advertising Fraud	0	0	NA	0	0	NA			
		詐欺退稅 Tax Refund Fraud	0	0	NA	0	0	NA			
		保險詐欺 Insurance Fraud	2	1	100.00%	15	1	1400.00%			
主 / /// / / / / / / / / / / / / / / / /		電腦網路詐欺 Cyber Fraud	4	7	-42.86%	7	13	-46.15%			
壹、經濟犯		醫療詐欺 Hospitalization Fraud	17	25	-32.00%	38	56	-32.14%			
罪案件 I. Economic		新型態集團性詐欺 New-Type Group Fraud	42	49	-14.29%	261	156	67.31%			
Crime Cases		其他 Others	69	72	-4.17%	182	172	5.81%			
		小計 Subtotal	55	46	19.57%	89	75	18.67%			
		普通侵占 General Embezzlement	10	12	-16.67%	20	18	11.11%			
	侵占	公益侵占 Embezzlement Involving Public Interest	10	4	150.00%	12	8	50.00%			
	Embezzlement	業務侵占 Embezzlement by Employees of Private Business	35	30	16.67%	57	49	16.33%			
	背信 Breach of Tru	ıst	35	27	29.63%	120	86	39.53%			
	重利 Usury		12	10	20.00%	44	23	91.30%			
	走私 Smuggling		12	5	140.00%	22	6	266.67%			
	違反稅捐稽徵法 \	Violation of Tax Collection Act	32	28	14.29%	528	189	179.37%			
	偽變造貨幣及有 價證券	小計 Subtotal	2	4	-50.00%	4	6	-33.33%			
	Counterfeit / Alteration of	偽造國幣 Couterfeit of Currency	0	1	-100.00%	0	2	-100.00%			
	Currency or Securities	偽變造有價證券 Counterfeit / Alteration of Securities	2	3	-33.33%	4	4	0.00%			

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違反菸洒管理法 V	iolation of Tobacco and Alcohol Administration Act	19	12	58.33%	28	14	100.00%
连风於旧日至為「	小計 Subtotal	69	84	-17.86%	284	418	-32.06%
	非法吸收資金 Raising Illegal Capital Funds	36	34	5.88%	202	248	-18.55%
違反銀行法 Violation of	未經政府核准辦理國內外匯兌業務 Unauthorized Operation of Remittance and Acceptance	25	38	-34.21%	49	86	-43.02%
Banking Act	金融機構人員背信 Breach of Trust by Financial Personnel	0	3	-100.00%	0	4	-100.00%
	向金融機構詐欺取財 Fraud against Financial Institutions	2	2	0.00%	12	6	100.00%
	其他 Others	6	7	-14.29%	21	74	-71.62%
	小計 Subtotal	53	58	-8.62%	73	112	-34.82%
Infringement of Intellectual	違反商標法 Violation of Trademark Law	27	34	-20.59%	37	46	-19.57%
Property Right	違反著作權法 Violation of Copyright Law	26	24	8.33%	36	66	-45.45%
	iolation of Securities & Exchange Act	73	61	19.67%	363	337	7.72%
	iolation of Futures Exchange Act	44	28	57.14%	118	68	73.53%
違反保險法 Violati	on of Insurance Law	5	1	400.00%	14	1	1300.00%
	小計 Subtotal	82	64	28.13%	196	128	53.13%
Like 1/1 , weder to the 1/19 New 1/1.	違反證券投資信託及顧問法 Violation of Securities Investment Trust and Consulting Act	10	13	-23.08%	19	36	-47.22%
其他破壞經濟秩	違反商業會計法 Violation of Commercial Accounting Act	7	6	16.67%	36	15	140.00%
序案件	違反公司法 Violation of Company Law	32	23	39.13%	83	50	66.00%
Other Crimes that Undermine	電腦犯罪 Computer Crimes	5	6	-16.67%	10	7	42.86%
Economic Order	妨害農工商罪 Offenses Against Agriculture, Industry, and Commerce	16	15	6.67%	25	18	38.89%
	違反公平交易法 Violation of Fair Trade Act	6	0	NA	15	0	NA
	其他 Others	6	1	500.00%	8	2	300.00%
貳、一般犯罪案件 II. General Crin		395	332	18.98%	636	540	17.78%
偽造文書 Docum		69	90	-23.33%	117	141	-17.02%
違反槍砲彈藥刀 Violation of Fire Control Act	J械管制條例 arm, Ammunition and Instruments	2	7	-71.43%	3	13	-76.92%
	法令 Violation of Health Regulations	308	217	41.94%	488	367	32.97%
	法令 Violation of Disease Control Regulations	1	5	-80.00%	1	5	-80.00%
	私密之罪 Violation of Personal Privacy	3	0	NA 20 000	9	0	NA
	護之法令 Violation of Environmental Protection Regulations	6	5	20.00%	6 12	6	0.00%
其他案件 Other O	Lases	6	8	-25.00%		Ü	50.00%
參、漏稅 III. Tax Evasion 時,拍場所述無犯案件 IV. Trool	king and Apprehension of Fugitives Abroad	25 12	19 7	31.58% 71.43%	0	0	NA 50.00%
	on through Extradition	12	4	150.00%	12	5	100.00%
	nder under Persuasion	2	3	-33.33%	2	3	-33.33%
協絹 Apprehensio		0	0	NA	0	0	NA
伍、國際合作案件 V. Broaden		5	1	400.00%	39	170	-77.06%
	iiii Apprehension and extradition of Overseas Criminals	5	1	400.00%	39	170	-82.35%
	The Execution of mutual judicial assistance agreement	0	0	NA	0	0	NA
練		1.129	993	13.70%	3,396	2,836	19.75%
WB.	pj Totai	1,12)	793	13.7070	3,370	2,030	17.75/0

二、特性分析

2. Character Analysis

(一) 性別

(1) Gender

本年嫌疑人總數 2,709 人,較 101 年之 2,118 人,增加 27.90%,其中男性嫌疑人數 1,945 人,占嫌疑人總數 71.80%,較 101 年之 1,441 人,增加 34.98%;女性嫌疑人數 764 人,占 28.20%,較 101 年之 677 人,增加 12.85%(詳表 3.02 及圖 3.01、圖 3.02)。

In 2013, there were 2,709 suspects involved in economic crimes investigated by the Bureau, which was 27.90% more than the 2,118 suspects in 2012; among which, 1,945 were males (71.80%), which was 34.98% more than the 1,441 suspects in 2012; 764 were females (28.20%), which was 12.85% more than the 677 suspects in 2012 (see Tables 3.02, and Graphs 3.01 and 3.02)

由近 2 年經濟犯罪案件嫌疑人性別統計資料顯示,嫌疑人仍以男性占大多數,主因乃係男女兩性在犯罪行為上的差異,不僅是先天上生理結構的不同,社會化和社會控制過程的差異,才是重要的關鍵,此外,教育和就業改變女性角色價值,也改變了女性的生活型態,這些因素對於女性犯罪之影響更為直接,以102 年為例,女性嫌疑人觸犯詐欺、銀行法及證券交易法等案件,占當年度女性犯罪人數 65.58%,即可得到驗證。

The gender statistics data on economic crime suspects of the past 2 years shows that the majority of suspects are males. The main reason for it is the difference between male and female, which is caused not only by innate physical structure differences, but also by critical factors of the difference in socialization and social control processes. In addition, the change of education and employment which has changed the role of women has also changed the lifestyle of females. Those factors affect women more directly. This can be verified by the criminal rate in 2013, in which female suspects committing fraud, and violations of the Banking Act and the Securities and Exchange Act accounted for 65.58% of annual number of female crimes.

- (二) 年龄
- (2) Age

本年嫌疑人以 40 歲以上未滿 50 歲之年齡層人數 913 人為最多,占本年嫌疑人總數 33.70%;其次依序為 50 歲以上未滿 60 歲者 596 人,占 22.00%;30 歲以上未滿 40 歲者 587 人,占 21.67%;20 歲以上未滿 30 歲者 337 人,占 12.44%;60 歲以上未滿 70 歲者 144 人,占 5.32%;18 歲以下 38 人,占 1.40%;70 歲以上未滿 80 歲者 18 人,占 0.66%;18 歲以上未滿 20 歲者 67 人,占 2.47%;80 歲以上 9 人,占 0.33%。(詳表 3.03 及圖 3.03)

表 3.02 表 3.02 和 2 年 與 101 年 經 濟 犯 罪 案 件 嫌 疑 人 性 別 統 計 Table 3.02 Statistics of Suspects Committing Economic Crimes in 2013 and 2012, by Gender

	102年	Ē		:	2013	101年			2012
嫌疑人性別 Suspect Gender 罪名別 Crime	合音 Total	男 Male	女 Female	百分比 Percentage	女性參與 率 Femalr Participation Rate	合計 Total	男 Male	女 Female	百分比 Percentage
合計 Total	2,709	1,945	764	100.00%	28.20%	2,118	1,441	677	100.00%
詐欺 Fraud	826	560	266	30.49%	32.20%	655	448	207	24.18%
侵占 Embezzlement	89	58	31	3.29%	34.83%	75	43	32	2.77%
背信 Breach of Trust	120	93	27	4.43%	22.50%	86	65	21	3.17%
重利 Usury	44	36	8	1.62%	18.18%	23	18	5	0.85%
走私 Smuggling	22	21	1	0.81%	4.55%	6	6	0	0.22%
違反稅捐稽徵法 Violation of Tax Collection Act	528	444	84	19.49%	15.91%	189	106	83	6.98%
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	4	1	3	0.15%	75.00%	6	4	2	0.22%
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	28	24	4	1.03%	14.29%	14	11	3	0.52%
違反銀行法 Violation of Banking Act	284	173	111	10.48%	39.08%	418	269	149	15.43%
侵害智慧財產權 Infringement of Intellectual Property Right	73	58	15	2.69%	20.55%	112	89	23	4.13%
違反證券交易法 Violation of Securities Exchange Act	363	239	124	13.40%	34.16%	337	240	97	12.44%
違反期貨交易法 Violation of Futures Exchange Act	118	78	40	4.36%	33.90%	68	52	16	2.51%
違反保險法 Violation of Insurance Law	14	10	4	0.52%	28.57%	1	0	1	0.04%
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	196	150	46	7.24%	23.47%	128	90	38	4.72%

表 3.02 Table 3.02

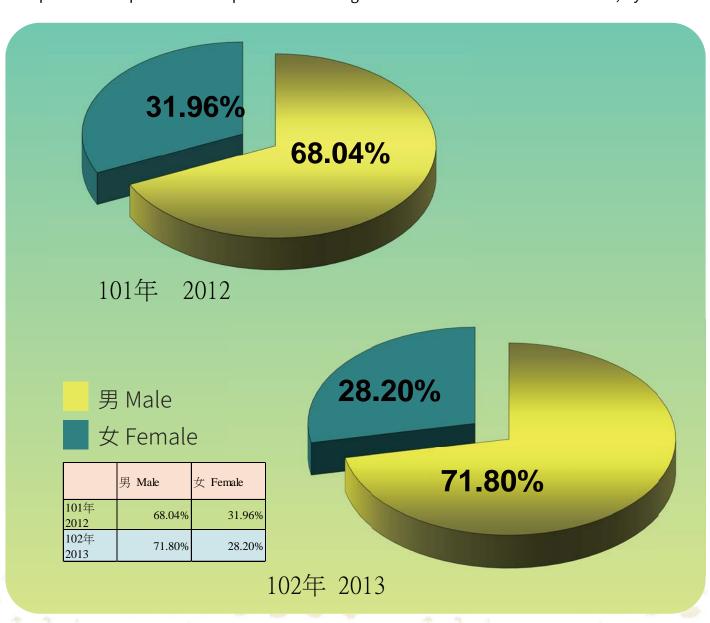
表3.02 102年與101年經濟犯罪案件嫌疑人性別統計

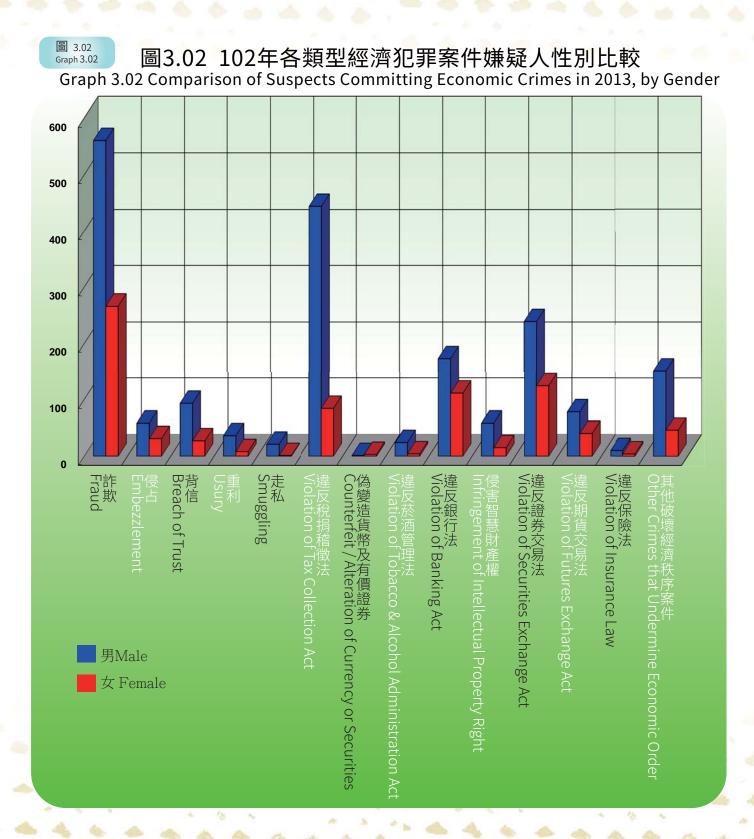
 $Table\ 3.02\ Statistics\ of\ Suspects\ Committing\ Economic\ Crimes\ in\ 2013\ and\ 2012,\ by\ Gender$

總嫌疑人數增減百分比 = (102年 總嫌疑人數-101年總嫌疑人數) /101年總嫌疑人數 No. of Suspects Increase / Decrease % = (2013 Total No. of Suspects 2012 Total No. of Suspects) / 2012 Total No. of Suspects	年男嫌疑人數-101年男嫌疑人 數) / 101年男嫌疑人數 No. of Male Suspects Increase / Decrease % = (2013 No	女嫌疑人數增減百分比 = (102年女嫌疑人數-101年女嫌疑人數) / 101年女嫌疑人數 No. of Female Suspects Increase / Decrease % =(2013 No. of Female Suspects - 2012 No. of Female Suspects) / 2012 No. of Female Suspects
31.96%	34.98%	12.85%
31.60%	25.00%	28.50%
42.67%	34.88%	-3.13%
24.42%	43.08%	28.57%
21.74%	100.00%	60.00%
0.00%	250.00%	NA
43.92%	318.87%	1.20%
33.33%	-75.00%	50.00%
21.43%	118.18%	33.33%
35.65%	-35.69%	-25.50%
20.54%	-34.83%	-34.78%
28.78%	-0.42%	27.84%
23.53%	50.00%	150.00%
100.00%	NA	300.00%
29.69%	66.67%	21.05%
		A

圖 3.01 Graph 3.01

圖3.01 102年與101年經濟犯罪案件嫌疑人性別比較 Graph 3.01 Comparison of Suspects Committing Economic Crimes in 2013 and 2012, by Gender.





By age, there were 913 suspects in the age group of $40\sim50$ (33.70%), followed by 596 suspects in the age group of $50\sim60$ (22.00%), 587 suspects in the age group of $30\sim40$ (21.67%), 337 suspects in the age group of $20\sim30$ (12.44%), 144 suspects in the age group of $60\sim70$ (5.32%), 38 suspects were under 18 years old (1.40%), 18 suspects in the age group of $70\sim80$ (0.66%), 67 supsects in the age group of $18\sim20$ (2.47%), and 9 suspects were over 80 years old (0.33%) (see Tables 3.03, and Graphs 3.03).

由近 2 年經濟犯罪案件嫌疑人年齡統計資料顯示,18 歲以上至 30 歲以下年輕族群嫌疑人,有明顯增加趨勢,與此年齡層人口透過網路拍賣、出賣帳戶從事犯罪,具有密切關係。

The statistics on the age of economic crime suspects in the past two years shows that younger suspects aged 18 to 30 years show a significant increase which is closely related to young people engaging in criminality through Internet auctions and accounts selling.

(三) 教育程度

(3) Educational Background

本年嫌疑人教育程度以大專以上程度 1,866 人為最多,占嫌疑人總數 68.88%;其次依序為高中(職)程度 328 人,占 12.10%;小學以下程度 238 人,占 8.79%;教育程度不詳者 146 人,占 5.39%;國(初)中程度 131 人,占 4.84%。(詳表 3.04 及圖 3.04)

表 3.03 Table 3.03

表3.03 102年與101年經濟犯罪案件嫌疑人年齡統計

Table 3.03 Statistics of Suspects Committing Economic Crimes in 2013 and 2012, by Age

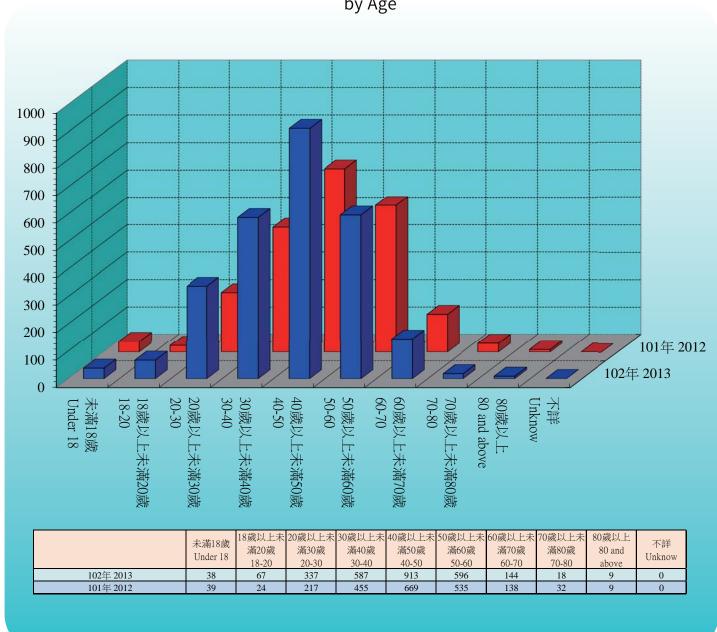
年齡 Age 罪名別	合計 Total		未滿 Unde		18歳 未滿 18-	20歲	20歳 未滿 20-	30歲	30歲以上 未滿40歲 30-40		40歲以上 未滿50歲 40-50	
ヺキロガリ Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	2,709	2,118	38	39	67	24	337	217	587	455	913	669
詐欺 Fraud	826	655	30	27	52	15	179	95	174	140	220	187
侵占 Embezzlement	89	75	0	0	0	0	5	2	17	8	33	22
背信 Breach of Trust	120	86	0	0	0	0	1	1	14	9	34	26
重利 Usury	44	23	0	0	0	0	3	4	9	12	21	5
走私 Smuggling	22	6	0	0	1	0	4	1	7	0	9	1
違反稅捐稽徵法 Violation of Tax Collection Act	528	189	0	0	0	0	18	9	98	38	242	87
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	4	6	0	0	0	0	0	1	0	0	2	2
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	28	14	0	1	0	0	2	2	6	0	11	4
違反銀行法 Violation of Banking Act	284	418	1	0	3	1	21	33	63	79	109	149
侵害智慧財產權 Infringement of Intellectual Property Right	73	112	6	11	1	6	28	18	13	32	8	22
違反證券交易法 Violation of Securities Exchange Act	363	337	0	0	4	0	34	16	98	74	135	111
違反期貨交易法 Violation of Futures Exchange Act	118	68	1	0	5	0	19	18	41	29	35	19
違反保險法 Violation of Insurance Law	14	1	0	0	0	0	1	0	5	1	1	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	196	128	0	0	1	2	22	17	42	33	53	34



續表 3.03 Table 3.03 Continued

年齡 Age 罪名別	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	
非石所 Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	596	535	144	138	18	32	9	9	0	0
詐欺 Fraud	136	145	31	35	2	7	2	4	0	0
侵占 Embezzlement	26	31	7	9	1	3	0	0	0	0
背信 Breach of Trust	38	37	25	8	5	3	3	2	0	0
重利 Usury	8	2	2	0	1	0	0	0	0	0
走私 Smuggling	1	3	0	1	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act	135	38	29	13	5	3	1	1	0	0
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	1	2	1	0	0	1	0	0	0	0
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	7	7	2	0	0	0	0	0	0	0
違反銀行法 Violation of Banking Act	71	130	15	24	1	2	0	0	0	0
侵害智慧財產權 Infringement of Intellectual Property Right	15	20	2	3	0	0	0	0	0	0
違反證券交易法 Violation of Securities Exchange Act	84	89	6	35	1	11	1	1	0	0
違反期貨交易法 Violation of Futures Exchange Act	14	2	3	0	0	0	0	0	0	0
違反保險法 Violation of Insurance Law	4	0	2	0	0	0	1	0	0	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	56	29	19	10	2	2	^ 1 4	1 4	0	0

Graph 3.03 Comparison of Suspects Committing Economic Crimes in 2013 and 2012 by Age



By educational background, there were 1,866 suspects (68.88%) with college education or higher, which is the highest among all suspects; followed by 328 suspects (12.10%) with high school (vocational school) education; 238 suspects (8.79%) with elementary school education or lower; the educational backgrounds of 146 suspects (5.39%) are unknown; and 131 suspects (4.84%) with middle school education (see Table 3.04 and Graph 3.04).

由近2年經濟犯罪案件嫌疑人教育程度統計資料顯示,擁有大專以上高學歷之嫌疑人違反稅捐稽徵法案件明顯增加,探究原因應係嫌疑人,欲隱匿個人或公司高所得,以不法手段逃漏稅捐目的有關。

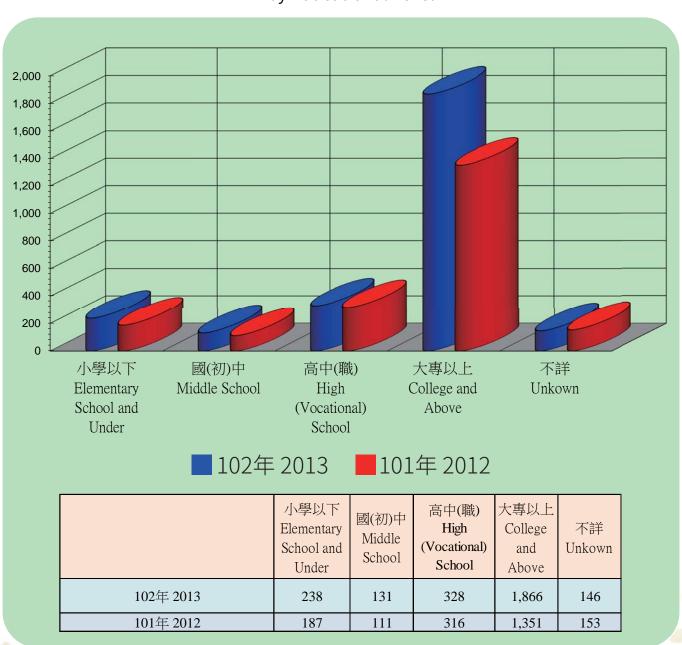
The statistics on educational level of economic crime suspects in the past two years shows that suspects possessing degrees higher than college and violating the provisions prescribed in Tax Collection Act have increased significantly. The possible reason for this trend may be that those suspects, in order to conceal an individual's or firm's high income, used illegal means to escape tax payment.

- (四) 案件來源
- (4) Sources of Cases

表 3.04 Table 3.04

表3.04 102年與101年經濟犯罪案件嫌疑人教育程度統計 Table 3.04 Statistics of Suspects Committing Economic Crimes in 2013 and 2012, by Educational Level

教育程度 Level of Education 罪名別		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		詳 cown
Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	2,709	2,118	238	187	131	111	328	316	1,866	1,351	146	153
詐欺 Fraud	826	655	69	70	50	45	151	145	533	363	23	32
侵占 Embezzlement	89	75	8	5	2	5	6	4	65	50	8	11
背信 Breach of Trust	120	86	5	6	13	2	11	10	75	61	16	7
重利 Usury	44	23	11	2	2	1	6	7	22	13	3	0
走私 Smuggling	22	6	1	0	2	2	10	1	9	3	0	0
違反稅捐稽徵法 Violation of Tax Collection Act	528	189	55	35	24	12	26	18	407	115	16	9
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	4	6	0	0	0	2	1	0	3	4	0	0
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Ac	28	14	3	1	2	3	3	1	19	9	1	0
違反銀行法 Violation of Banking Act	284	418	22	32	18	23	35	64	203	279	6	20
侵害智慧財產權 Infringement of Intellectual Property Right	73	112	4	6	7	9	10	22	49	61	3	14
違反證券交易法 Violation of Securities Exchange Act	363	337	27	19	2	3	27	16	251	253	56	46
違反期貨交易法 Violation of Futures Exchange Act	118	68	10	4	3	2	24	11	79	47	2	4
違反保險法 Violation of Insurance Law	14	1	1	0	1	0	1	0	9	1	2	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	196	128	22	7	5	2	17	17	142	92	10	10



主動發掘案件 292 案,占案件總數 692 案之 42.20%,其次依序為有關機關提供 195 案,占 28.18%;檢察官發查偵辦 116 案,占 16.76%;密告檢舉 86 案,占 12.43%;上級交辦 3 案,占 0.43%。(詳表 3.05 及圖 3.05)

Among the 292 cases investigated, 692 cases (42.20%) were initiated by the Bureau. Other sources of cases included 195 cases (28.18%) referred by other government agencies, 116 cases (16.76%) directed by prosecutors, 86 cases (12.43%) reported by informants and 3 cases (0.43%) assigned by spporiors (see Table 3.05 and Graph 3.05).

由近 2 年經濟犯罪案件來源統計,顯示主動發掘為本局偵辦案件最主要來源,此與本局外勤人員落實轄區經營有密切關係,且發掘之案件能符合重大經濟犯罪偵辦標準。

The statistical data for economic crime sources in the past two years indicates that initiatory explorations are the main source for MJIB case investigation, which is closely related to the implementation of area management by MJIB field personnel with explored cases meeting the investigation criteria of major economic crimes.

(五) 犯罪原因

(5) Causes of Crimes

統計本年嫌疑人犯罪主要原因,投機圖利1,383人,占嫌疑人總數51.05%;其次依序為觀念錯誤437人,占16.13%;一時過錯363人,占13.40%;犯罪習慣131人,占4.84%;外界引誘



表 3.05 Table 3.05

表3.05 102年與101年經濟犯罪案件來源統計 Table 3.05 Statistics of Sources of Economic Crimes in 2013 and 2012

案件來源 Source of Crime	合 To				主動發掘 nitiated by MJIB			密告檢舉 Reported by Informants		上級交辦 Handed by Superior Agency		檢察官發查 Directed by Prosecutors		關提供 ral by gencies
罪名別 Crime	102年 2013	101年 2012	102年 2013	百分比 Percentage	101年 2012	百分比 Percentage	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	692	634	292	42.20%	277	43.69%	86	79	3	2	116	87	195	189
詐欺 Fraud	199	206	91	45.73%	110	53.40%	27	33	0	0	39	35	42	28
侵占 Embezzlement	55	46	24	43.64%	17	36.96%	6	7	0	0	8	7	17	15
背信 Breach of Trust	35	27	14	40.00%	10	37.04%	9	4	0	1	7	8	5	4
重利 Usury	12	10	6	50.00%	8	80.00%	5	2	0	0	0	0	1	0
走私 Smuggling	12	5	3	25.00%	1	20.00%	0	0	0	0	1	1	8	3
違反稅捐稽徵法 Violation of Tax Collection Act	32	28	2	6.25%	5	17.86%	6	6	0	0	14	5	10	12
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	2	4	1	50.00%	3	75.00%	0	0	0	0	1	1	0	0
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	19	12	5	26.32%	2	16.67%	0	0	0	0	1	0	13	10
違反銀行法 Violation of Banking Act	69	84	31	44.93%	35	41.67%	5	8	0	1	14	9	19	31
侵害智慧財產權 Infringement of Intellectual Property Right	53	58	35	66.04%	28	48.28%	5	4	0	0	0	4	13	22
違反證券交易法 Violation of Securities Exchange Act	73	61	34	46.58%	24	39.34%	6	5	1	0	19	12	13	20
違反期貨交易法 Violation of Futures Exchange Act	44	28	11	25.00%	7	25.00%	8	7	2	0	5	2	18	12
違反保險法 Violation of Insurance Law	5	1	3	60.00%	0	0.00%	2	0	0	0	0	0	0	1
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	82	64	32	39.02%	27	42.19%	7	3	0	0	7	3	36	31

圖 3.05 Graph 3.05

圖3.05 102年與101經濟犯罪案件來源比較 Graph 3.05 Comparison of Economic Crime Cases in 2013 and 2012, by Source



100人,占3.69%;他人牽累 74人,占2.73%;法令缺失54人,占1.99%;經營不善49人,占1.80%;不良嗜好25人,占0.92%;生活煎迫22人,占0.81%;本性不良20人,占0.74%;缺乏教育及家庭因素各15人,各占0.55%;景氣影響8人,占0.30%;其他13人,占0.48%。(詳表3.06及圖3.06)

The main causes of criminal behavior showed in this year's statistics are: 1,383 people of speculation for profit, accounting for 51.05% of the total number of suspects; followed by 437 people of concept error, accounting for 16.13%; 363 people of momentary mistake, accounting for 13.40%; 131 people of criminal behavior, accounting for 4.84%; 100 people due to outside lure, accounting for 3.69%; 74 people of being implicated by others, accounting for 2.73%; 54 people of decree deficiency, accounting for 1.99%; 49 people of business mismanagement, accounting for 1.80%; 25 people of bad habits, accounting for 0.92%; 22 people of poor life, accounting for 0.81%; 20 people of adverse nature, accounting for 0.74%; 15 people of lacking education and family factor, each accounting for 0.55%, respectively; 8 people of being affected by prosperity, accounting for 0.30%; 13 people of other factors, accounting for 0.48%. (see Table 3.06 and Figure 3.06)

由近 2 年經濟犯罪案件犯罪原因統計資料顯示,其中投機 圖利 1,383 人,占嫌疑人總數 51.05%,比例最高,顯見經濟犯 罪主因仍係嫌疑人抱持貪婪投機心態牟取不法利益。 The statistics of economic crime in the past 2 years demonstrates that crimes for speculative profit (1,383 people) are in the highest proportion, accounting for 51.05% of the total number of suspects, which shows that the main cause of economic crime is suspects taking a profiteering attitude to seek illegal interests.

(六) 犯罪發生地區

(6) Areas of Crimes

經濟犯罪案件數最高地區為臺北市 174 案,占案件總數之25.14%;其次依序為高雄市 87 案,占 12.57%;新北市 69 案,占 9.97%;臺中市 64 案,占 9.25%;桃園縣 47 案,占 6.79%;臺南市 46 案,占 6.65%;彰化縣 18 案,占 2.60%;宜蘭縣及新竹市各 14 案,各占 2.02%;花蓮縣 13 案,占 1.88%;嘉義市及基隆市各 12 案,各占 1.73%;屏東縣 9 案,占 1.30%;雲林縣、新竹縣及金門縣各 7 案,各占 1.01%;嘉義縣及苗栗縣各 6 案,各占 0.87%;南投縣 5 案,占 0.72%;臺東縣及澎湖縣各 3 案,占 0.43%;跨縣市 69 案,占 9.97%。(詳表 3.07 及圖 3.07)

The highest number of economic crime cases was in the Taipei area, 174 cases, accounting for 25.14% of the total number of cases; followed by 87 cases in Kaohsiung, accounting for 12.57%; 69 cases in New Taipei City, accounting for 9.97%; 64 cases in Taichung City, accounting for 9.25%; 47 cases in Taoyuan County, accounting for 6.79%; 46 cases in Tainan City, accounting for 6.65%; 18 cases

表 3.06 表 3.06 102年與101年經濟犯罪案件犯罪原因統計 Table 3.06 Statistics of Causes of Economic Crimes in 2013 and 2012

犯罪原因 Criminal Cause 罪名別	合計 Total		法令缺失 Oversight of Laws or Regulations		經營 Poor B Oper	usiness	景氣影響 Economic Cycles	
Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	2,709	2,118	54	261	49	34	8	14
詐欺 Fraud	826	655	14	129	10	9	4	10
侵占 Embezzlement	89	75	0	4	4	1	0	0
背信 Breach of Trust	120	86	8	2	3	18	0	0
重利 Usury	44	23	0	0	0	0	0	0
走私 Smuggling	22	6	0	0	1	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act	528	189	0	54	1	1	0	0
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	4	6	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	28	14	2	3	0	0	0	0
違反銀行法 Violation of Banking Act	284	418	3	18	10	3	2	0
侵害智慧財產權 Infringement of Intellectual Property Right	73	112	2	3	0	0	0	3
違反證券交易法 Violation of Securities Exchange Act	363	337	2	2	15	2	0	1
違反期貨交易法 Violation of Futures Exchange Act	118	68	1	0	0	0	0	0
違反保險法 Violation of Insurance Law	14	1	0	0	0	0	0	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	196	128	22	46	5	0	2	0

表 3.06 Table 3.06

續表3.06 Table 3.06 Continued

犯罪原因 Criminal Cause 罪名別	他人 Implica Oth	tion by	投機圖利 Opportunistic Profit		犯罪 Habitual (觀念錯誤 Distorted Concepts	
Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	74	98	1,383	1,123	131	104	437	338
詐欺 Fraud	17	19	470	272	49	44	123	117
侵占 Embezzlement	10	5	43	33	3	2	19	16
背信 Breach of Trust	5	4	54	46	2	5	46	10
重利 Usury	1	0	38	16	2	0	2	6
走私 Smuggling	0	0	13	4	1	1	6	0
違反稅捐稽徵法 Violation of Tax Collection Act	15	7	131	81	9	9	65	20
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	0	0	4	4	0	0	0	1
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	0	1	11	6	4	0	5	2
違反銀行法 Violation of Banking Act	8	7	201	328	13	25	26	30
侵害智慧財產權 Infringement of Intellectual Property Right	3	14	30	34	2	2	25	47
違反證券交易法 Violation of Securities Exchange Act	5	38	244	221	30	12	40	51
違反期貨交易法 Violation of Futures Exchange Act	3	0	74	44	9	0	18	8
違反保險法 Violation of Insurance Law	0	0	10	1	0	0	0	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	7	3	60	33	7	4	62	30

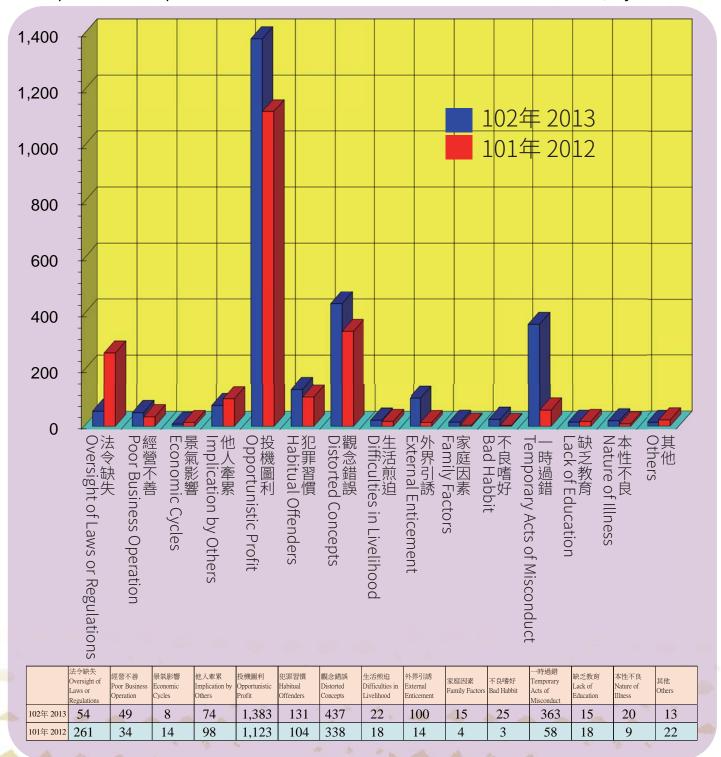


續表 3.06 Table 3.06 Continued

犯罪原因 Criminal Cause 罪名別	一時過錯 Temporary Acts of Misconduct		缺乏教育 Lack of Education		本性 Nature o		其他 Others	
Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	363	58	15	18	20	9	13	22
詐欺 Fraud	64	17	3	0	8	2	1	11
侵占 Embezzlement	3	5	0	1	2	3	0	0
背信 Breach of Trust	0	0	0	0	1	1	0	0
重利 Usury	0	0	0	0	1	0	0	1
走私 Smuggling	0	1	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act	259	7	2	7	3	0	0	3
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	0	0	0	1	0	0	0	0
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	3	1	0	0	0	0	0	0
違反銀行法 Violation of Banking Act	2	2	4	0	0	3	11	1
侵害智慧財產權 Infringement of Intellectual Property Right	9	7	1	1	0	0	0	0
違反證券交易法 Violation of Securities Exchange Act	13	0	1	0	2	0	1	5
違反期貨交易法 Violation of Futures Exchange Act	2	9	4	5	1	0	0	1
違反保險法 Violation of Insurance Law	0	0	0	0	0	0	0	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	8	9	0	3	2	0	0	0

圖 3.06 Graph 3.06

圖3.06 102年與101年經濟犯罪案件犯罪原因比較 Graph 3.06 Comparison of Economic Crime Cases in 2013 and 2012, by Cause



in Changhua County, accounting for 2.60%; 14 cases each in Yilan County and Hsinchu City, each with 2.02%; 13 cases in Hualien County, accounting for 1.88%; 12 cases each in Chiayi City and Keelung City, with 1.73%, respectively; 9 cases in Pingtung County, accounting for 1.30%; Yunlin County, Hsinchu County and Kinmen County each 7 cases, with 1.01%, respectively; 6 cases each in Chiayi County and Miaoli County, each accounting for 0.87%; 5 cases in Nantou County, accounting for 0.72%; 3 cases each in Taitung and Penghu, accounting for 0.43%, respectively; 69 crosscounties cases, accounting for 9.97%. (See Table 3.07 and Figure 3.07)

由近2年經濟犯罪發生地區統計資料顯示,仍以臺北市、高雄市、新北市及臺中市等經濟活動頻繁之都會區,發生經濟犯罪之機率較高,其主要經濟犯罪型態以詐欺、侵占、違反證券交易法、違反銀行法、侵害智慧財產權等案件為主。

Statistical data of areas where economic crimes have occurred in the past two years indicates that, metropolitan areas of Taipei, Kaohsiung, New Taipei and Taichung cities with frequent economic activity have a higher incidence of economic crime, particularly in cases of fraud, occupation, violations of Securities Exchange Act, Banking Act, and infringement of intellectual property rights.

貳、一般犯罪案件 II. General Crime Cases

本年偵辦一般犯罪案件 395 案,較 101 年之 332 案,增加 18.98%;嫌疑人 636 人,較 101 年之 540 人,增加 17.78%(詳表 3.01),其中,違反危害健康之法令案件 308 案,占當年度偵辦一般犯罪案件 77.97%,大多為本局配合行政院各項專案查緝,偵辦偽劣假藥、非法農藥及違反食品安全衛生管理法等案件。

In 2013, the Bureau investigated 395 general crime cases, which was 18.98% more than the 332 cases in 2011. These cases involved 636 suspects, which was 17.78% more than the 540 suspects in 2012 (see Table 3.01), among them, 308 crimes were classified as cases of endangering public health, accounting for 77.97% of the abovementioned general crimes cases. Most of them were crimes of counterfeit and inferior drugs, illegal pesticides and violation of the provisions prescribed in the Act Governing Food Sanitation which were investigated by MJIB in line with each project of Executive Yuan.



表3.07 102年與101年經濟犯罪案件發生地區統計 Table 3.07 Statistics of Areas of Economic Crimes in 2013 and 2012

地區 Location 罪名別		計 otal		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		園縣 yuan unty
非石州 Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	692	635	174	160	87	97	69	81	12	17	14	9	47	57
詐欺 Fraud	199	206	35	32	32	34	22	26	2	2	9	6	11	12
侵占 Embezzlement	55	46	15	10	4	4	1	3	0	1	2	0	2	10
背信 Breach of Trust	35	27	8	8	5	1	1	0	0	0	0	0	2	6
重利 Usury	12	10	0	3	0	0	0	0	0	0	0	0	2	1
走私 Smuggling	12	5	1	0	2	2	0	0	2	2	0	0	1	0
違反稅捐稽徵法 Violation of Tax Collection Act	32	28	5	6	3	4	4	2	0	0	0	0	4	5
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	2	4	1	0	0	2	0	0	0	0	0	0	0	1
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	19	12	0	0	7	4	1	1	5	1	0	0	4	3
違反銀行法 Violation of Banking Act	69	84	22	27	8	13	7	13	0	1	0	2	8	6
侵害智慧財產權 Infringement of Intellectual Property Right	53	58	7	6	7	10	8	11	2	9	1	1	2	3
違反證券交易法 Violation of Securities Exchange Act	73	61	35	31	4	10	10	11	1	0	0	0	3	1
違反期貨交易法 Violation of Futures Exchange Act	44	29	20	18	3	3	6	5	0	0	0	0	1	1
違反保險法 Violation of Insurance Law	5	1	2	1	0	0	0	0	0	0	0	0	0	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	82	64	23	18	12	10	9	9	0	1	2	0	7	8

表 3.07 Table 3.07

續表3.07 Table 3.07 Continued

地區 Location	新作 Hsinch	 方市 nu City	Hsir	竹縣 nchu unty	Mi	長縣 aoli unty	臺口 Taic	hung		上縣 nhua inty	Nar	投縣 itou inty		木縣 nlin inty
罪名別 Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	14	4	7	9	6	9	64	56	18	20	5	5	7	13
詐欺 Fraud	3	1	2	4	2	7	10	20	3	9	3	2	3	7
侵占 Embezzlement	1	1	0	0	1	0	7	6	2	1	1	2	0	2
背信 Breach of Trust	0	0	0	3	1	0	5	1	2	2	0	0	0	0
重利 Usury	0	0	0	0	0	1	1	1	0	0	0	0	1	2
走私 Smuggling	0	0	0	0	0	0	2	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act	1	0	1	0	1	0	3	3	0	0	0	0	1	1
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	0	1	0	0	0	0	0	0	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	0	0	0	0	0	0	1	2	0	0	0	0	0	0
違反銀行法 Violation of Banking Act	1	0	2	0	0	1	6	6	1	3	0	0	1	0
侵害智慧財產權 Infringement of Intellectual Property Right	2	0	0	1	1	0	9	5	4	1	1	1	0	1
違反證券交易法 Violation of Securities Exchange Act	3	0	2	0	0	0	5	3	3	1	0	0	0	0
違反期貨交易法 Violation of Futures Exchange Act	1	0	0	0	0	0	5	1	0	0	0	0	0	0
違反保險法 Violation of Insurance Law	0	0	0	0	0	0	1	0	0	0	0	0	1	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	2	1	0	1	0	0	9	8	3	3	0	0	0	0

第三部分/Part Three



續表3.07 Table 3.07 Continued

地區 Location	,	養市 City	嘉郭 Jiayi C			有市 n City	屏原 Ping Cou	dong	臺見 Taic Cou	_	Hua	重縣 ilian inty	Per	胡縣 nghu unty
罪名別 Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012
合計 Total	12	9	6	12	46	44	9	5	3	4	13	13	3	3
詐欺 Fraud	4	5	3	4	21	17	3	2	2	4	9	9	1	2
侵占 Embezzlement	1	1	0	2	2	2	1	0	0	0	1	1	0	0
背信 Breach of Trust	0	1	0	0	2	4	1	0	0	0	0	0	0	0
重利 Usury	2	0	1	1	2	0	0	0	0	0	0	1	1	0
走私 Smuggling	0	0	0	0	0	0	0	0	0	0	0	0	0	0
違反稅捐稽徵法 Violation of Tax Collection Act	1	1	1	2	3	4	1	0	1	0	1	0	0	0
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	0	0	0	0	1	0	0	0	0	0	0	0	0	0
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	0	0	0	0	0	1	0	0	0	0	0	0	0	0
違反銀行法 Violation of Banking Act	2	0	0	0	6	8	1	2	0	0	0	1	1	0
侵害智慧財產權 Infringement of Intellectual Property Right	0	1	0	2	2	4	1	0	0	0	0	0	0	1
違反證券交易法 Violation of Securities Exchange Act	0	0	0	0	2	2	0	1	0	0	0	0	0	0
違反期貨交易法 Violation of Futures Exchange Act	0	0	0	0	4	1	0	0	0	0	1	0	0	0
違反保險法 Violation of Insurance Law	0	0	0	0	1	0	0	0	0	0	0	0	0	0
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	2	0	1	1	0	1	1	0	0	0	1	1	0	0

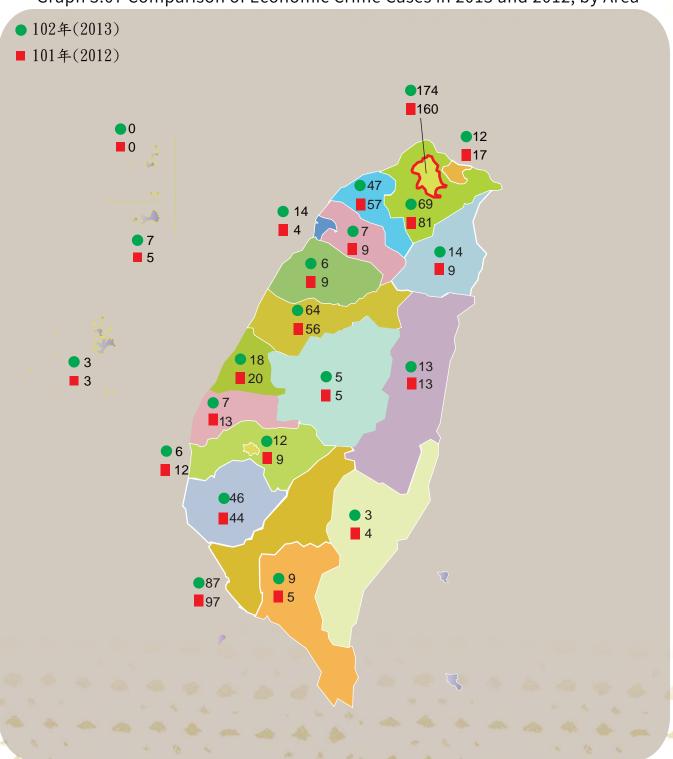
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表 3.07 Table 3.07

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地區 Location 罪名別		金門 Jingmen		祖 azu	跨縣市 Cross County / City		
更在別 Crime	102年 2013	101年 2012	102年 2013	101年 2012	102年 2013	101年 2012	
合計 Total	7	5	0	0	69	3	
詐欺 Fraud	1	1	0	0	18	0	
侵占 Embezzlement	1	0	0	0	13	0	
背信 Breach of Trust	0	1	0	0	8	0	
重利 Usury	0	0	0	0	2	0	
走私 Smuggling	3	1	0	0	1	0	
違反稅捐稽徵法 Violation of Tax Collection Act	0	0	0	0	1	0	
偽變造貨幣及有價證券 Counterfeit / Alteration of Currency or Securities	0	0	0	0	0	0	
違反菸酒管理法 Violation of Tobacco & Alcohol Administration Act	0	0	0	0	1	0	
違反銀行法 Violation of Banking Act	2	1	0	0	1	0	
侵害智慧財產權 Infringement of Intellectual Property Right	0	0	0	0	6	1	
違反證券交易法 Violation of Securities Exchange Act	0	0	0	0	5	1	
違反期貨交易法 Violation of Futures Exchange Act	0	0	0	0	3	0	
違反保險法 Violation of Insurance Law	0	0	0	0	0	0	
其他破壞經濟秩序案件 Other Crimes that Undermine Economic Order	0	1	0	0	10	1	
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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:

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 2014 are as follows:

一、經濟犯罪預防:

- I. Economic crime prevention:
 - (一)防制企業貪瀆,密切掌握國內金控、保險公司及重大企業集團財務 營運狀況,機先蒐集內部經營管理層級人員涉嫌利益輸送、掏空公 司資產或惡性倒閉等重大預警情資,適時採取防處作為。
 - (1) Preventing enterprise corruption, paying close attention to operating conditions of domestic financial holding companies, insurance companies and major financial conglomerates, gaining advantage to collect major early warning intelligence with respect to personnel of internal management level alleged to transfer benefits, company assets cavitation or malignant bankruptcy, and taking prevention actions in a timely manner.
 - (二)加強注蒐上市櫃、興櫃公司或特定人士涉嫌利用股市從事內線交易、哄抬炒作、違約交割,或外資企業、金控公司企圖利用衍生性金融商品,不當從事股匯市操作等預警情資,機先防處。

- (2) Strengthening attention and collection of early warning intelligence concerning listed, publicly traded and emerging stock companies or particular persons using the stock market to engage in insider trading, stock speculation, breach of contract delivery, or foreign companies, financial holdings companies attempting to use derivative financial instruments to engage in improper operation in stock and foreign currency markets, in order to take prevention actions in a timely manner.
- (三)為保障國人飲食健康、維護食品安全衛生,密切掌握黑心食品、商品、偽劣假藥等民生犯罪預警情資,積極防制非法作為。
 - (3) Safeguarding the public's dietary health, maintaining food safety and hygiene, paying close attention to early warning intelligence of livelihood crimes involving dishonest food, commodities, and fake drugs to actively prevent illegal activities.
- (四)密切掌握國內物價異常波動情形,遏阻囤積、壟斷及哄抬物價情事, 持續設置免付費專線電話 0800-007-007 公開對外受理檢舉商品囤 積不法,另動員外勤處站協調轄區公、民營單位於其 LED 看版或公 告欄廣為宣導。
 - (4) Closely mastering abnormal fluctuations in domestic commodity prices in order to deter hoarding, monopoly and forcing up prices, and continuously setting the 0800-007-007 toll-free report phone to publicly announce the acceptance of reports of the above-mentioned illegal activities, as well as mobilizing field stations to coordinate with area's public

and private units to install LED boards or bulletins for wide promotion.

- (五)針對重大經濟犯罪問題或趨勢,邀請專家學者、法界人士、主管機關及業界人員等舉辦「防制經濟犯罪研討會」,共同探討防制對策, 提供相關機關參考。
 - (5) Inviting experts, scholars, legal experts, personnel of competent authorities and relevant industries to organize the "Symposium on Economic Crime Prevention" to deliberate prevention measures for the relevant authority's reference.
- (六)強化「經濟犯罪防制執行會報」功能,統合各部會力量,有效執行經濟犯罪防制事務。
 - (6) Strengthening the functions of "Inter-agency Meetings on the Execution of Economic Crime Prevention" and integrating the powers of each ministry to effectively implement matters of economic crimes prevention.
- (七)持續編撰「經濟犯罪防制工作年報」及規劃建置相關犯罪專檔資料, 俾提供經濟犯罪預防與偵辦參考。
 - (7) Continuing to produce "The Prevention and Investigation of Economic Crime Yearbook" and planning to build special file data for related crimes for economic crime prevention and investigation reference.

二、經濟犯罪偵處:

2. Investigation of economic crimes:

(一) 配合政策,規劃偵辦:

- (I) Construct plans and actively investigate:
 - 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。
 - 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. 加強偵辦坊間非法竊聽案件,以保障人民秘密通訊自由。
 - 2. Strengthen the investigation of illegal wiretapping cases in order to protect the public's privacy.
 - 3. 加強偵辦集團性電話詐欺恐嚇犯罪案件,有效遏阻犯罪蔓衍。
 - 3. Strengthen the investigation of telephone scam and intimidation cases in order to effectively deter crimes.
 - 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。
 - 4. Strengthen investigation of livelihood crimes, including altered foods, pharmaceutical products, daily necessities, pesticides and usury, and violent debt collection to keep people healthy.
 - 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。
 - 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, fishingman, and legal industry.

- 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。
- 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. 加強偵辦侵害智慧財產權及違反營業秘密法案件,以保護智慧財 產權人權益。
- 7. Strengthen the investigation of cases of infringements on intellectual property rights to protect the rights of intellectual property owners.
- 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。
- 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. 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。
- 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.
- 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。
- 10. Strengthen investigative work in insurance frauds those are group-typed, cross-bundary, and have attracted attention across society across society to improve the

normal development of insurance market in Taiwan.

- 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。
- 11. Strengthen investigative work in illegal hoarding and driving up prices to maintain price stability.
- 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。
- 12. Strengthen investigative work in cyber crimes to ensure a safe computing environment for users.

(二)全面清查,及時遏止:

- (2) Follow government policy, and improve public security:
 - 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,必要時協調各地檢察署檢察官禁止嫌疑人出國,以防潛逃出境。
 - 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 coordinate with procesutors of all Prosecutor Offices to ban suspects to go abroad in order to prevent them absconding from the country, if necessary.
 - 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。
 - 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 crossreffernce.

(三) 同步偵辦,積極嚇阻:

- (3) Synchronized investigation, effective deterrence:
 - 本年度針對非法投顧、仲介販售未上市(櫃)公司股票、偽劣假藥及廣西南寧投資詐欺等類型案件進行同步偵辦,成果豐碩。
 - The achievement in this year has been significant for synchronized investigation against illegal investment counseling, intermediary to sell unlisted (OTC) stocks, fake drugs and cases such as the Guangxi Nanning investment fraud.
 - 2. 未來將配合社會脈動,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,規劃同步偵辦或查察,集中打擊不法,以保障民眾權益,並收嚇阻之效。
 - 2. In future, the Bureau will be in line with the pulse of society to focus on significant economic and livelihood crimes of specific types so as to mobilize all field stations to fully explore and gather evidence, plan synchronized investigation or examination, concentrate on striking illegal activities, in order to protect the public interest and achieve the effect of crime deterrence.

- (四)深入追查,積極查贓:
- (4) Deepen investigation to aggressively search for stolen goods:
 - 積極追查重大經濟犯罪幕後主嫌與共犯,並清查犯罪資金來源及不法所得流向,如屬跨境犯罪,則應透過各種機制請求協查,以全面瓦解犯罪結構。
 - Actively pursue prime suspects and accomplices behind the scenes of major economic crimes, and investigate sources of crime funding as well as illegal gain flows. In the case of cross-border crime, its structure should be comprehensively cracked down on through requesting assistance in a variety of mechanisms.
 - 2. 落實政府「查扣不法所得」之施政重點,依法將犯罪不法所得予 以查扣,不但可具體實現司法公平及正義,且可使判決確定後, 得以沒收不法所得,進而維護被害人求償之權利。
 - 2. Implement the focus of Government policy of "Seizing illegal gains" according to the law which not only practically implements judicial fairness and justice, but also enables illegal gains to be seized after the judgment is made, and thus safeguard the claim rights of victims.
- (五) 策略聯盟,統合效能:
- (5) Strategic Alliance and Integrated Effectivness
 - 1. 強化與金融監理機關、證券及金融週邊單位之聯繫,建構策略聯盟網絡,推動以防杜重大經濟犯罪發生為導向的機構整合,有效

結合政府資源,共同防杜非法。

- 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.
- 2. 與經濟部、衛生福利部、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跨域合作,多 方蒐集相關資料,了解犯罪手法,俾掌握蒐證重點,切入犯罪核 心,並以「先行政後司法」之分工合作方式,防制犯罪蔓延。
- 2. Focus on new types of economic and livelihood crimes to conduct cross-border cooperation with Ministry of Economic Affairs, Ministry of Health and Welfare, Council of Agriculture and Coast Guard and other relevant ministries in order to gather relevant information in multiple ways, understand criminal modus operandi so as to master investigation highlights and cut into the core of crimes, and to use the cooperative way of "administration before justice" to control the spread of crime.
- (六) 充實專業,提升技能:
- (6) Enrich professional knowledge and enhance skills:
 - 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,同時吸收國內外經驗與研究心 得,不但可提昇偵查犯罪之水平,亦可拓展國際視野。

- 1. Actively participating in lectures or conferences hosted by related authorities on finance, securities, insurance, taxation, and intellectual property rights in order to absorb professional knowledge as well as absorbing domestic and international experience and research results to enhance the level of criminal investigation and expand our international perspective.
- 2. 由於經濟犯罪日益智慧化、技術化,增加偵查之困難度,為免於傳統之偵查方式陷於窘境,偵查手段科技化實屬必要,辦案人員應靈活運用科技器材,以提高自身偵查能力。
- 2. Owing to the growing intelligence and technology of economic crimes which increases the difficulty of investigation, it is necessary to use IT investigative approaches to avoid traditional investigation methods falling into difficulties. Investigation personnel should flexibly apply IT equipment to improve their detection capabilities.

(七)新聞運用,擴大效果:

(7) Engage with news media and enlarge effectiveness

針對偵辦影響社會大眾生命、身體、自由、財產的犯罪案件,有必要告知民眾時,在不違反偵查不公開原則下,應於案件 偵辦後,適時作新聞運用,提醒民眾注意防範。

It is necessary to inform the public particularly about investigating cases which significantly impact the life, body,

liberty and property of the social community and, under the principle of without violating non-openness of investigation, after cases were investigated, properly utilize news media to remind people to pay attention, in order to prevent crimes.

三、追緝外逃罪犯:

- 3. Tracking down fugitives:
 - (一)繼續協調司法院對於本局偵辦對象遭通緝時,能比照檢察機關作法, 即時通報本局(102年10月4日法務部修正「檢察機關辦理通緝案 件應行注意事項」要求各級法院檢察署配合辦理),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。
 - (1) Continuing to coordinate with the Ministry of Justice to, according to prosecution practice, timely notify the Bureau to list abroad object as wanted object and immediately ask for help from relevant unit of local countries to assist with the arrest when finding the wanted subject escaping to foreign countries. (The Ministry of Justice amended "Instructions for Prosecutor Offices in Handling the Wanted Cases" on October 4, 2013 which demands all levels of Prosecutor Office to cooperate with the Bureau).

- (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5萬元至 100萬元之獎金。
 - (2) Strengthening the advocacy of the "Implementation Directions of Award Conferred by the Investigation Bureau, MOJ for the Encouragement to Provide Clues for Seizing and Bringing the Abroad Fugitives to Justice" which encourages people to provide clues to cause abroad fugitives to be seized and brought to justice at the award of NT\$50,000 to NT\$1 million per fugitive.
- (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;另對重要追緝對象,必要時成立「專案小組」,加強情資交流,共同追緝。
 - (3) Reporting 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. Furthermore, establishing an "ad hoc group", if necessary, to strengthen the exchange of intelligence and common hunting for important hunting objects.
- (四)於案件偵辦期間及移送後,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。

(4) Actively grasping the abroad and wanted situations of investigated objects and timely listing as wanted persons doing investigation period and after being transferred, and continuing to inventory the oversea premises, relative relationships and mobile phones in use of listed yet escaped objects to facilitate their capture and repatriation to face justice.

四、拓展國際合作:

- 4. Broadening international cooperation:
 - (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。
 - (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.
 - (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。
 - (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.

- (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。
 - (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.
- (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。
 - (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.
- (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。
- (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.

五、兩岸共同打擊犯罪:

- 5. Jointly combating crimes across the strait
 - (一)持續透過犯罪情資交換、個案協查共同偵辦,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、偽劣農藥、侵害智慧財產權)、毒品、貪污及洗錢等犯罪之偵辦效能,建構完整有效率之兩岸共同打擊犯罪模式。

- (1) Keep improving effectiveness of striking against economic crimes (such as phone scam, illegal pyramid selling, smuggling, embezzlement, counterfeiting valuable securities, altered foods, fake and inferior pesticides, 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.
- (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,深化雙方互信與工作情誼,共同打擊犯 罪共識及聯繫管道。
- (2) Strengthening of current communication channels, criminal intelligence exchanges, investigations of criminal cases, seizing major criminals and fugitives, arranging visits for staffs of joint cross-strait crime-striking in a case-based manner, and establish a complete and efficient joint cross-strait crime-striking cooperative model in accordance with "Agreement on Combating Crimes across the Strait and Mutual Judicial Assistance".
- (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,另就 102 年 10 月正式建構之香港警務處聯繫窗口推動打擊跨境犯罪合作,並續發展與澳門執法單位之聯繫管道,增進打擊跨境犯罪成效。

- (3) In addition to the existing public security bureaus or departments in Jiangsu, Zhejiang, Shanghai, Fujiang, 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; furthermore, the Bureau will formally develop a contact window in Hong Kong to promote the cooperation for striking against cross-boundary crimes in October 2013, and will continue to develop the connection channel with Macau to increase the effectiveness of striking against cross-boundary crimes.
- (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探討共同偵辦可行之道,使合作打擊犯罪工作獲得圓滿成效。
 - (4) Target demands of case investigation conditions and actual investigation cases to explore feasible joint-investigation measures by mutual first line investigation personnel in order to achieve successful performance in the cooperation of crime striking tasks.
- (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,交流經驗共同研商防杜作為。
 - (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.

- (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 罪犯並遣返歸案。
 - (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.
- (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及 香港、澳門對應執法部門之聯繫合作,建構更完整有效的打擊犯罪 機制。
 - (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 mainland China, Hong Kong and Macao areas to improve the results of cross-strait striking against crime.

rood safety crises occ egal use of maleic anhydride modin Ilin in food for p icial flavoring and ases even ip sese are not of selfish ost of moi ir influen ust consi reat to n ecurity, d its risk n nation 第五部分 This year overvie and pres reventio 專題研究報告 and cont past ye ne statist explaine e data is a informati the previo al report o elated to ecc at readers w the Bureau and p ... any shortcomings needed so that the Bureau will be abl of economic crimes

操縱市場之禁止—以「普〇案」為例 臺北市調處 撰寫人:林明獻

壹、前言

一國經濟榮枯體現於證券交易市場活絡與否,市場機制是否完備,攸關企業籌資及社會大眾投資信心。有價證券交易之價值在於買賣價格,而買賣價格則繫於發行公司之財務、業務狀況及交易市場供需所形成。證券市場即在於透過買賣雙方本於充足而正確的資訊,形成對證券價值的體認,因而產生一定之數量及價格供需關係,據以決定交易價格。企業透過直接金融,自資本市場募資挹注營運使用,次級市場交易活絡與否,攸關集資難易程度。易言之,無健全之流通市場,難有發行市場,惟有自由流通、買賣便利的交易市場存在,當企業於資本市場籌資時,才有投資人願意參與。為維護證券交易市場供需自由形成之機能,證交法(下稱證交法)明文禁止內線交易及操縱市場行為,並對違反者課予高度刑責及民事賠償責任。從立法意旨觀之,操縱行為的可罰性,主要在於以不實的交易行為,或散布不實的資訊,製造證券供需的價格變動表象,進而扭曲證券交易的價格與數量,破壞自由市場機能,減損市場籌集資本及導引資源有效配置的功能。

賴英照,股市遊戲規則--最新證交法解析,2版,頁628,2011年2月。

操縱市場不僅是藉由人為力量破壞市場價格與供需平衡法則的形成關係,扭曲證券市場原本設計,其所創造的交易狀況與價格表象是一種有計畫性之謀略,而所反映的市場價格,亦是一種表象,其目的在使特定人牟取不當利益或迴避投資損失,而巧妙地將相對之不當利益轉嫁給市場上不知情的投資人,論其本質,實為一種不公平的手法,

應予以排除之。因此,證交法第 155 條特別明文禁止人為的市場操縱行為。操縱市場案件屢見不鮮,「普○案」係利用發行有擔保可轉換公司債機會,以掌控詢價圈購配售對象及資產交換手法建立基本持股部位,透過連續買賣行為及創造高額不實營收拉抬股價,逢高逐步履約可轉換公司債選擇權牟利,最終於股價高檔轉單予投信基金出清持股,本案犯罪歷程完整且具代表性。本文以此案為例,探討相關操縱行為事實面及法律適用有別以往之特殊性,提供同仁日後調查此類案件的參考。

貳、禁止操縱行為法律規範及犯罪態樣

一、法律規範

證交法第 155 條明定對在證券交易所上市及證券商營業處所買賣 之有價證券,不得有下列各款之行為。

(一) 不履行交割

證交法第 155 條第 1 項第 1 款禁止「在集中交易市場委託 買賣或申報買賣,業經成交而不履行交割,足以影響市場秩 序。」從美、日立法例觀之,此為我國獨有之立法,此種違 約不履行交割義務類型,本質上乃民事債務不履行,現行法 將之科以刑責,本於刑法謙抑原則及最後手段性,非但不能 將所有違約交割一律負該條刑責。本款之適用,應於不履行 交割達「足以影響市場秩序」程度始足當之,實務認定「足 以影響市場秩序」係以「應視實際報價數量、金額之多寡, 視其具體個案情形,並參酌證券主管機關之意見,以為認定, 並非所有違約交割均應負該條刑責」。

(二) 相對委託與沖洗買賣

證交法第 155 條第1項第3款禁止「意圖抬高或壓 低集中交易市場某種有價證券之交易價格,與他人通謀, 以約定價格於自己出售,或購買有價證券時,使約定人同 時為購買或出售之相對行為。」學說上稱此款為相對委託(matched orders),行為人藉此手法於一定期間內,與相 對人約定多次以有成交可能性價格重複為買賣的相對委託, 用以製造交易活絡之表象,抬高或拉低股價,製造交易熱絡 表象,誘使投資人買賣。同條項第5款則禁止「意圖造成集 中交易市場某種有價證券交易活絡之表象,自行或以他人名 義,連續委託買賣或申報買賣而相對成交」之行為,其目的 係為禁止沖洗買賣的行為,謂之沖洗買賣(wash sale), 通常係由同一人分別在兩家或兩家以上的證券經紀商開戶, 並委託經紀商針對某種特定股票為相反方向的買賣,製造交 易活絡表象,誘使不知情投資人跟進交易。由於委託買賣者 常屬同一人,且其目的在於操縱股價而非取得股票的所有 權,因而有「不移轉證券所有權而偽作買賣」的用語。 沖洗買賣與相對委託行為非常相似,兩者不同之處在於沖洗 買賣乃是「同一人」在兩家或兩家以上證券商做買與賣之委 託;此處之相對委託乃是兩人或兩人以上共謀為相同行為。 相對委託之構成要件相較於沖洗買賣多出「意圖影響證券價 格」及「與他人通謀」之要件。

廖大穎,論析證交法第一五五條第一項第四款的構成要件與嘉義地院九二年金訴字第三號判決,台灣本土法學雜誌,92期,頁23,96年3月。 最高法院93年度台上字第3324號刑事判決。

(三) 意圖抬高或壓低證券價格而連續買賣

證交法第 155 條第 1 項第 4 款禁止「意圖抬高或壓低 集中交易市場某種有價證券之交易價格,自行或以他人名 義,對該有價證券,連續以高價買入或以低價賣出」之行為。 實務上 對客觀上「連續」判斷標準,係指於一定期間內連 續多次謂之 ,不以逐日而毫無間斷為必要;而所指「以高價 買入」,亦不限於以漲停價買入,其以高於平均買價、接近 最高買價,或以當日之最高價格買入等情形固均屬之,甚至 基於各種特定目的,舉如避免供擔保之股票價格滑落致遭斷 頭,或為締造公司經營榮景以招徠投資等,而以各種交易手 段操縱,不論其買入價格是否高於平均買價,既足使特定有 價證券價格維持於一定價位,以非法誘使他人買賣該特定有 價證券之所謂「護盤」,其人為操縱使有價證券價格維持不 墜,即具抬高價格之實質效果,且其雖與其他一般違法炒作, 意在拉高倒貨、殺低進貨之目的有異,但破壞決定價格之市 場自由機制,則無二致,應亦屬上開規定所禁止之高買證券 違法炒作行為。

行為人主觀上是否具有操縱行為意圖,實務認為應綜合行為人於買賣股票期間:1、股票之價、量變化是否背離集中市場走勢?2、股票之價、量變化是否背離同類股股票走勢?3、行為人是否有以高於平均買價、接近最高買價或以漲停價委託或以拉尾盤方式買入股票?4、行為人有無利用拉抬後之股票價格賣出系爭股票獲得鉅額利益?5、行為人介入期間,曾否以漲停價收盤?6、有無變態交易之情形?等客觀之事實,予以判斷。

惟實務上法院曾以下列理由,認定行為人沒有影響股價的意圖:

- 1、考量公司業績等因素,認為獲利高或值得長期投資, 因而買進股票。
- 2、以參與企業經營為目的而購入股票,不能遽認為有 操縱股價之意圖。
- 3、被告買賣行為雖達主管機關監視報告函送偵辦標準,但法院認為投資人對其買賣行為是否已達函送標準,事先並無預見,亦無從遵守該項標準而交易,不能因而即推定其主觀上有影響股價之意圖。
- 4、應具有誘使他人買賣的行為,始能成立犯罪。

賴英照,前揭註1,頁651。

最高法院 98 年度台上字第 6816 號刑事判決。

實務另有對證交法第 155 條第 1 項第 4 款規定之『連續』,有謂「於一定期間內連續多次之謂,即基於概括犯意,為二次以上之行為。」臺灣桃園地方法院 98 年度訴字第 1074 號刑事判決;最高法院 75 年台上字第 3956 號刑事判決同此意旨。

最高法院 100 年度台上字第 597 號刑事判決。

最高法院 92 年度台上字第 987 號刑事判決;最高法院 94 年度台上字第 1043 號刑事判決。

最高法院 88 年度台上字第 1143 號刑事判決;最高法院 96 年度台上字第 1119 號刑事判決。

臺灣高等法院 89 年度上訴字第 859 號刑事判決;臺灣高等法院 91 年度上訴字 第 727 號刑事判決。

最高法院 96 年度台上字第 1044 號刑事判決「炒作行為人主觀上應有以造成交易活絡表象,對市場供需之自然形成加以人為干擾,藉資引誘他人買進或賣出,以利用股價落差圖謀不法利益之意圖。」

(四) 散布流言或不實資料

證交法第 155 條第 1 項第 7 款禁止「意圖影響集中交易市場有價證券交易價格,而散布流言或不實資料」之行為,「流言」一詞並無明確定義,與「不實資料」均係泛指可能影響市價的不實資訊而言。實務上曾有若干案例:

- 1.投顧公司刊登廣告招收會員,並以電話連線對會員或投資 人提供股價分析及具體投資建議,而該無據之錯誤分析報 導,有誘人集中力量買或賣某股之陳述散布行為。
- 2.公司負責人逕自發布並上傳公布於證交所股市觀測站,表示該公司將達鉅額營收及高額獲利,該等數據未經內部單位或會計師精準評估,事後竟與經委託會計師評估結果出現數倍落差。然上級審認為如經內部專業經理人依相關資料評估,即無違法。
- 3.新聞記者疑發布不實報導,並於報導時點買賣股票獲利。
 本案法院以公訴人謂就各該報導內容如何不實加以舉證,
 難謂有「散布流言或不實資料」。

(五)其他操縱行為

證交法第 155 條第 1 項第 7 款禁止「直接或間接從事其他影響集中交易市場有價證券交易價格之操縱行為。」本款規定目的係鑑於操縱市場行為態樣複雜,第 155 條各款規定可能掛一漏萬,因此特加本款概括規定,以補不足。實務上法院認為本款之適用係補充第 155 條其他各款之規定,操縱行為倘係與其他各款構成要件合致,即不應以本款論處,本款之適用有賴累計實務判決及透過比較法補足規範內涵。德國有價證券法(WpHG)中股價操縱行為態樣及處罰體系,也有相似本款之規定,該法第 20a 條第 3 款規定禁止其他足以影響股價之詐騙行為,作為截堵構成要件。為明確化構成要件,德國聯邦議會授權主管機關(財政部)於 2003年 11 月 18 日公布「禁止操縱走勢及市場價格之具體化命令(KuMaKV)」,其中第 3 條進一步具體化所謂的欺騙行為,

內容大體與我國證交法第 155 條第 1 項第 3 款至第 7 款所規定者大致相同,其中 KuMaKV 第 3 條第 3 項第 2 款所謂其他詐騙行為之概括規定,明顯例子,如散布不實的企業財報及營業範圍變更或者以過分誇大的方式公布等,應可作為我國證交法第 155 條第 1 項第 7 款概括條款之適用參考。

賴英照,前揭註1,頁682。

臺灣臺北地方法院 86 年度訴字第 2687 號刑事判決。

臺灣臺北地方法院 91 年度訴字第 1171 號刑事判決。

最高法院 94 年度台上字第 6850 號刑事判決。

臺灣高等法院 97 年度上訴字第 3852 號刑事判決。

「證交法第一百五十五條第一項第七款為同條項第四款之概括規定,若其行為 合於同條項第四款之情形者,因其本質上已將操縱股價行為之觀念包含在內, 即應依同條項第四款之罪論擬,不能更論以同條項第七款之罪,始為適法。」 最高法院 97 年度台上字第 5036 號刑事判決。

林雍昇,談行政罰與刑罰之界定一以證交法上對股價操縱行為,台灣法學雜誌, 168期,頁 46-48,2011 年 1 月 15 日。

臺灣號高等法院 99 年度金上重訴字第 64 刑事判決(磐亞案)。

最高法院 91 年度台上字第 3037 號刑事判決(東隆五金案)。

臺灣高等法院高雄分院 95 年度上更(一)字第 165 號刑事判決(燦坤順發案)。

二、操縱市場成因及態樣:

操縱市場行為之成因除少數案件係為順利募資、 護盤或抵禦他人蓄意打壓股價外,大多皆為利用人為扭曲供需價格,賺取價差不法利得。臺灣證券交易所市場監視部曾就長期觀察過去股市炒作案例中分析並歸納出我國證券集中交易市場常見人為操縱市場拉抬股價手法,大致有以下幾個步驟:

(一) 吸貨

操縱股價通常必須使市場上流通之籌碼減少。因此,行為之初必須先吸貨將籌碼集中,而吸貨過程通常分散於不同證券商,使用大量人頭戶融資買進,皆緩慢進行,融資餘額增加也為未來的軋空作準備。

(二) 製造活絡表象

當主力已經吸收市場上大部分籌碼之後,此時公司派 會配合發布公司利多消息。此時,炒作者一面開始沖洗買賣、 相對委託,增加該股票成交量,製造市場活絡之表象;另一 方面緩慢拉高股價,吸引一般散戶投資人進入,增加推升股 價的力道。

(三) 製造股價震盪

此一階段沖洗買賣及相對委託持續進行,但會出現股價大幅震盪之情形,此時主力會先開始拉高股價,出現連續數日盤中達到漲停價或以漲停價收盤,使股價達到不合理價位,然後又有一至數日出現盤中跌停價或以跌停價收盤之情形,讓一般散戶投資人有股價無法繼續衝高之錯覺,在此種情況下,一些信心不足之多頭散戶會賣出持股出場。

(四) 空頭回補階段

經過前述三個階段之後,市場籌碼大致已經被作手控制,作手開始大力拉抬股價,每日僅會釋出少量股票,搭配「軋空」行情,空頭回補又會推升股價,使股價衝得更高,主力則趁此機會作部分獲利。

(五) 股價回落期

當軋空結束,主力已經獲利,手中剩下的股票無論如何賣都是獲利,因此開始大量以低價賣出,此階段市場稱之為「殺多」。

吳克昌,證交法反操縱條款之研析(上),證交資料月刊,483 期,頁 49,2002 年 7 月。

參、建立持股工具-詢價圈購與可轉換公司債資產交換

行為人操縱市場拉抬股價,目的多為逢高出清持股牟取不法利益,因而需有相當部位之低成本持股,俾供出脫。此等籌碼來源,往常係公司派或大股東直接提供予作手,同時作為拉抬股價對價。此外,前述吸貨階段或多或少也可達成建立持股部位之目的。惟公司派或大股東提供籌碼,其來源及資金脈絡有被追查而與作手共同被訴之風險,作手往往選定中小型資本規模公司作為操縱標的,此等公司平時流通籌碼較少,以吸貨方式建立持股,曠日廢時。因此,公司派結合作手改以詢價圈購承銷所發行之新股或可轉換公司債資產交換藉由選擇權拆解方式,不僅可收快速達成持股部位之效,並可透過人頭參與應募規避司法追緝,且收額外溢價利益,一舉數得,分述如下:

一、詢價圈購(Book Building)

學者曾就 84 年至 98 年期間,國內初次上市、上櫃公司短期績效表現進行實證研究,結論發現國內整體新上市櫃公司股價確實存有短期異常正報酬現象,從上市櫃交易的第一天到第三天異常正報酬都是顯著大於零,前三天的累積異常報酬達 10.46%。此結果表示國內新上市櫃公司的確有壓低其股票價格(under pricing)之情形,以各產業分析結果,其壓低股價現象亦明顯存在 ; 易言之,國內初次上市櫃股票(IPO)其承銷價與上市櫃交易後短期價格,確實存在一定之異常正報酬,即所謂新股蜜月期;另實案上發現,上市櫃公司發行有擔保可轉換公司債,基於該等可轉換公司債有第三人金融機構擔保或足額擔保品確保債權屆期可獲清償無虞,且投資人基於對於標的股票未來走勢看好,在可轉換公司

債存續期間,享有可轉換公司債轉換成標的股票以獲取股價上揚之潛在機會,因此該等有擔保可轉換公司債於初次上市櫃交易首日大多漲停作收,而這些報酬之歸屬,取決於何人能獲得這些IPO股票或有擔保可轉換公司債。

國內初次上市、上櫃有價證券(包括股票、普通公司債及可 轉換公司債等)銷售方式,自 84 年修正「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」後,增加歐、美 行之有年之詢價圈購及日本之競價拍賣兩種承銷方式。詢價圈購 係發行公司股票或可轉換公司債上市、上櫃交易時,為達股權分 散標準而辦理之現金增資發行新股承銷案件,證券承銷商(下稱 承銷商)在訂價前,由投資人向承銷商遞交圈購單,表達意願購 買價格之範圍及數量之方式,承銷商藉此完成訂價後,承銷商可 逕行將股票配售給詢價圈購的對象。由於只要承銷券商同意,即 可將股票售予特定人,無須公平抽籤,更不一定「價高者得」。 此種作業方式,使得詢價圈購一直是國內新股發行的4種手段(包 括公開申購、競價拍賣、詢價圈購及洽商銷售)中,爭議最大的 一項。實證調查發現,在資訊不對等及承銷商與發行公司對詢價 圈購有主導權的情況下,承銷商與發行公司可藉由下列方式,進 行套利及利益輸送(即移轉外部股東財富給大股東):其一,承 銷商與發行公司若認為公司有良好成長機會,未來股價會上揚, 可藉由詢價圈購不讓(或減少)外部股東參與現金增資,而洽特 定人(可能為承銷商或發行公司經營者使用之人頭、與之有特定 關係之人等)認購,使外部股東喪失公平地分享公司成長的機會。 其二,圈購價格之訂定,皆不得低於現金增資送件日前 1、3、5 個營業日擇一計算之普通股收盤價之簡單算術平均數扣除無償配 股除權(或減資除權)及除息後平均股價之9成。此即,不論承

銷商或發行公司對該公司未來的前景是否樂觀,亦可藉由人為壓低圈購價格及圈購價低於市價的現象,以老股換新股或融券交易等策略進行套利。同時公司派或有控制力之大股東若有意隨之操縱股價,即可要求承銷商配售予渠等使用參與圈購之人頭,兼收新股上市折價發行利益及快速建立持股部位。

99年間新加坡商聯合環境技術公司來臺發行 TDR(臺灣存託憑證,下稱聯環 TDR)時,國內市場並無聯環 TDR流通籌碼,市場作手鍾〇〇即結合發行公司及主辦承銷證券商以人頭參與詢價圈購取得大批籌碼,嗣後在交易市場炒作獲取超過新臺幣(下同)一億元之獲利,即為適例。

李榮鎮、蔡佩靜、林純夷,臺灣初次上市上櫃公司股價長短期表現之研究,臺灣銀行季刊,62卷1期,頁220,2011年3月。

二、可轉換公司債資產交換(Convertible Bond Asset Swap)

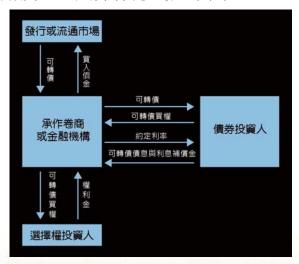
可轉換公司債係指公司債附有債券持有人得自發行日起屆滿一定時日後,於一定期間內享有按約定之轉換價格或轉換比率,將公司債轉換成發行公司普通股之權利者。屬證交法第6條第1項所定有價證券,其募集、發行及買賣自應受證交法規範。可轉換公司債為兼具債券與股票特質之特殊有價證券,當發行公司股價低迷時,可轉換公司債持有人可以選擇保有債券價值,以領取債息和利息補償金為投資收入;當發行公司股價(相對於轉換價格)上揚時,可轉換公司債持有人便有權利將可轉換公司債轉換成股票。換言之,可轉換公司債持有人不但擁有債券,也同時擁有股票選擇權。

中華民國證券商業同業公會承銷商會員輔導發行公司募集與發行有價證券自律 規則第7條。

李建然、林子瑄,現金增資採用詢價圈購方式對外部股東財富之影響,當代會計,2卷2期,頁130,2001年。

證券商或銀行等金融機構於發行市場或流通市場上取得可轉換公司債後,將可轉換公司債拆解成普通公司債與選擇權兩部分, 一方面將該可轉債售予債券投資人,並同時以利率交換之方式, 依據債券投資人之需求,將可轉債所生債息和利息補償金轉換成 該投資人所需要的現金流量;另一方面,承作拆解可轉換公司債 之證券商或銀行將可轉換公司債之選擇權售予選擇權投資人,此 為「可轉換公司債資產交換」。

可轉債投資人是基於對於標的股票未來走勢看好或一定之目的,透過資產交換選擇權交易,投資人僅需支付些許買權的權利金,無須投入大量資金在該可轉債上,提升資金運用效率,也不必承擔信用風險,享有可轉換公司債轉換成標的股票以獲取股價上揚的機會,而且選擇權的權利金也較市場上之權證來得便宜,更能充分發揮資金槓桿效果。有鑑於可轉換公司債在一定期間其價格條件下,可以轉換為發行公司股票或現金結算,對選擇權投資人而言,可謂以少部分資金,間接以選擇權方式建立標的發行公司股票的持股部位。其操作方式如下圖:



亦即無從吸貨。

案經本處調查移送臺灣臺北地方法院檢察署,檢察官於 102 年 7 月 8 日以操縱 股價違反證交法起訴鍾○○,102 年偵字第 8460 號起訴書;相關報導聯合報, 首例!炒作 TDR 鮑魚老闆被訴,B1 版,2013 年 7 月 9 日。

http://www.feib.com.tw/financialMarkets/convertible01.aspx(最後閱覽日期 102 年 7 月 15 日)

肆、案例分析

一、涉嫌事實

普〇公司董事長王〇〇、財務長黃〇〇、董事長特別助理張 ○逵、同夥張〇銘及陳〇〇等人於 100 年 12 月間,藉發行普〇公 司國內(下稱普〇三可轉債)機會,以資產交換方式拆解選擇權 建立低成本持股部位,嗣後安排虛偽交易創造高額不實業績與財 務報告,並以連續高價買進方式操縱該公司股價,致不知情投資 人陷於錯誤進場交易,再逢高行使選擇權牟取不法利益,部分獲 利用以支應虛偽交易所需費用,張〇逵及張〇銘等人則另行起意, 挪用普〇公司於虛偽交易中用以支付貨款名義所掏出之款項,行 賄投信基金經理人於股價高點承接普〇公司股票,致生損害於基 金投資人,本案涉及操縱市場行為不法情事分列於下:

(一) 藉普○三可轉債資產交換建立持股部位

普〇公司於 100 年 12 月 6 日發行新臺幣 3 億元,合計 3,000 張普〇三可轉債,轉換價格每股 13.5 元,亦即每張面額 10 萬元可轉債可轉換 7,407.407 股普〇公司股票。王〇〇、黄〇〇及陳〇〇等人利用以詢價圈購發行此批可轉債機會,要求承銷券商將 2,580 張普〇三可轉債配售予王〇〇、黄〇〇等人實質掌控之人頭,並另覓元大寶來證券股份有限公司(下稱元大寶來證券公司)及國票綜合證券股份有限公司(下稱國票證券公司)承作其中 2,280 張普〇三可轉債資產交換。先以每張普〇三可轉債利息 700 元對價(計息期間為 100 年 11 月 30 日繳款日至上櫃交易日之隔日即

100年12月7日)代為取得陳〇明等20位人頭,該等人頭依程序遞交詢圈單獲配並繳納認購款。依交易市場慣例,有擔保可轉換公司債甫上市櫃交易首日皆會漲停作收,陳〇〇等人於普〇三可轉債100年12月6日初次上櫃交易之翌(7)日,將圈購所得之普〇三可轉債於盤中約定相對買賣成交出脫予元大寶來證券公司及國票證券公司,充作元大寶來證券公司及國票證券公司,承作普〇三可轉債選擇權的根本資產(Underlying Asset)部位。陳〇〇等人前揭賣出2,280張普〇三可轉債得款2億4,624萬9,000元,扣除成本2億2,800萬元及利息159萬6,000元,合計獲利1,665萬3,000元,輾轉送交黃〇〇收訖。黃〇〇另以張〇凰等7位人頭於元大寶來證券公司及國票證券公司承作前揭2,280張普〇三可轉債選擇權,並以前述1,665萬3,000元獲利支付可轉債面額9%至11%不等之買權權利金。

陳○○則另尋遠東國際商業銀行(下稱遠東商銀)承作 渠所獲配 300 張普○三可轉債資產交換,並由遠東商銀人員 安排該行參與圈購並獲配 250 張,再另覓人頭林黃○珍參與 圈購獲配 50 張,100 年 12 月 6 日普○三可轉債上櫃交易首 日,遠東商銀透過場外交易以每張 10 萬 500 元(500 元即 為利息)向林黃○珍買回此 50 張普○三可轉債,亦充作遠東 商銀承作普○三可轉債選擇權的根本資產部位,再由陳○○ 安排人頭黃○玲買入買權。

黄〇〇、陳〇〇等人利用承作 2,580 張普〇三可轉債資產交換,以小部分選擇權買權權利金,間接持有 1,911 萬 1,111 股普〇公司普通股,占普〇公司股票 100 年 12 月 31 日總發行 4,691 萬 8,900 股之 40.73%。

發行條件略以:發行期間為100年12月6日至103年12月6日,總金額3億元,每張普〇三可轉債面額10萬元,除暫停過戶期間等事由外,發行日後屆滿一個月翌日(即101年1月6日)起至到期日前10日止,債券持有人得隨時請求轉換為普〇公司普通股,每股轉換價格訂為13.5元。普〇公司101年第1季財務報告,頁20。

此即前述普〇三可轉換債上櫃交易首日皆會漲停作收獲利。

此部分有別於前述 2,280 張操作方式係本件單一法人最高圈購數量為 250 張,僅能以大批人頭先應募後再行轉讓予承作資產交換之元大寶來證券公司及國票證券公司,而陳○○所獲分 300 張額度,單一承作資產交換之遠東商銀圈購獲配 250 張,再搭配一人頭參與應募嗣後轉讓即可,手法不同,亦寓有間接規避追查效果。

普○三轉換價格為每股 13.5 元,普○三面額為每張 10 萬元,故 2,580 張普○三可轉債可轉換為 1,911 萬 1,111 股普○普通股(2,580*10 萬元 ÷13.5 元)。 買權權利金為 2,293 萬 6,400 元,間接持有普○公司普通股值達 2 億 5,799 萬 3,999 元。

普〇公司 100 年度財務報告。

24.33%算式為 365 天 ÷75 天 ×5%, 38.93%算式為 365 天 ÷75 天 ×8%。

(二) 虛偽交易創造鉅額不實營收

王〇〇、黃〇〇等人明知公司財務狀況及業績良窳係投資人評定公司股價高低,進而決定買賣與否的重要因素之一,遂基於虛增普〇公司營業額及盈餘數據,製造該營收激增之表象,誘使不知情投資人進場交易股票推升股價,俾利逢高行使前開普〇三可轉換公司債選擇權之犯意。自100年12月起,與張〇達及張〇銘等共同安排普〇公司以現款向上游供應商購貨,同時以收取60天至75天不等之遠期支票方式,轉銷給下游客戶。王〇〇等人僅形式紙上徵信、授與信用額度、完成採購及銷貨簽核流程,即可以每筆買賣最多75天帳期賺取5%至8%不等營業毛利,折算年化報酬率為24.33%至38.93%異常高報酬之虛進虛銷交易。

該等虛偽交易類型概分為3類,分述如下。

此即前述普〇三可轉換債上櫃交易首日皆會漲停作收獲利。

此部分有別於前述 2,280 張操作方式係本件單一法人最高圈購數量為 250 張,僅能以大批人頭先應募後再行轉讓予承作資產交換之元大寶來 證券公司及國票證券公司,而陳〇〇所獲分 300 張額度,單一承作資產交換 之遠東商銀圈購獲配 250 張,再搭配一人頭參與應募嗣後轉讓即可,手法不同,亦寓有間接規避追查效果。

普○三轉換價格為每股 13.5 元,普○三面額為每張 10 萬元,故 2,580 張普○三可轉債可轉換為 1,911 萬 1,111 股普○普通股(2,580*10 萬元 ÷13.5 元)。 買權權利金為 2,293 萬 6,400 元,間接持有普○公司普通股值達 2 億 5,799 萬 3,999 元。

普○公司 100 年度財務報告。

24.33%算式為 365 天 ÷75 天 ×5%, 38.93%算式為 365 天 ÷75 天 ×8%。

1. 國內交易:

由張○逵等人同時安排上游供應商及下游銷貨客戶,並指定買賣貨品種類、數量及金額,由張○逵、張○銘指示下屬蔡○甫等人製作客戶訂單及供應商報價資料後,統一交由蔡○甫轉交普○公司採購人員完成後續形式進銷貨作業程序,經黃○○等人簽核後,透過蔡○甫以普○公司名義正式報價予下游銷貨客戶,蔡○甫等人再以下游銷貨客戶名義正式下訂單至普○公司,普○公司再依蔡○甫之採購訂單向上游供應商下單,俟完成形式交易後,普○公司收取客戶出貨後60天至75天不等之遠期支票並以轉帳或匯款方式支付供應商現款。上游供應商取得普○公司以貨款名義支付之現款,先扣除5%營業發票稅及3%不等之虛偽交易手續費,先由上游供應商與假交易掮客依約定之比例朋分後,再將所餘款項交回張○銘及張○逵等人,張○逵等人再將此等款項用以支應下游客戶應付予普○公司之貨款,是項交易僅具形式上買賣報價、進銷貨文件及前開金流,而無需實際物流。

2. 出口交易:

張○達及張○銘透過香港籍人士提供下游銷貨客戶,經 蔡○甫將境外進口商開立之不可撤銷信用狀予普○公司,嗣 銀行通知收狀後,普○公司再透過蔡○甫等人下訂單予張○ 逵等人安排之國內供應商,下單同時預付供應商貨款,60 天 後交貨,供應商取得普○公司預付款後,同樣扣除 5%發票 營業稅及 3%不等之虛偽交易手續費,由上游供應商與假交 易掮客依約定比例朋分後,再將所餘款項交回張○銘及張○ 逵等人,張○逵等人再將此等款項以銀行匯款或地下通匯方 式至香港,充作信用狀開狀費及境外進口商應付普○公司之 貨款,是項交易不僅具形式上買賣報價、進銷貨文件及金流, 貨品出口部分則由張○逵、張○銘及蔡○甫等人另行購貨報 關出口,嗣後再將該等貨品進口入倉存放,俾於日後重複循 環使用。

3. 純境外交易:

以每筆交易金額 5%手續費之代價,安排境外客戶開立 信用狀向普〇公司購貨,普〇公司再開立信用狀向境外供應 商購貨轉銷與境外客戶,無需任何物流。

普○公司向 22 家上游供應商虛偽購入貨品,合計支付 9 億 9,787 萬 1,868 元貨款,扣除退稅 4,308 萬 4,235 元,普○公司為不實進貨交易合計支出 9 億 5,478 萬 7,633 元,以相對應之虛偽銷貨金額 10 億 2,681 萬 5,053 元計算,營業 毛利 7,202 萬 7,420 元,毛利率 7.54%,折算最高 75 天帳 期資金年化報酬率仍高達 36.69%。同時致普○公司 101 年 2 月至 101 年 10 月期間,各月自結非合併營收暴增為 1 億

1,691 萬 279 元、1 億 7,708 萬 6,239 元、1 億 5,004 萬 5,187 元、1 億 7,925 萬 5,837 元、2 億 810 萬 7,139 元、1 億 8,211 萬 2,563 元、1 億 4,847 萬 4,782 元、1 億 3,908 萬 1,262 元及 4,659 萬 7,345 元,與前一年(100 年)同期比較,大幅增長,增加比例分別為 91.61%、56.09%、29.96%、54.08 %、149.52 %、107.90 %、74.67 %、127.69 % 及 3.66%。

算式為 365 天 ÷75 天 ×7.54%。

(三)於店頭交易市場高價委託買進,抬高股價履約選擇權獲利

為進一步推升普○公司股價,黃○○、張○逵、張○ 銘、陳○○等人,共同基於意圖影響及抬高普○公司股票在 店頭市場交易價格,並製造交易活絡表象之犯意聯絡,分別 使用自行覓得捷○投資公司、楊○茹、洪○明、鍾○姍、曾 ○民及陳○徽等人頭,丙種墊款金主所提供之曾○浩、蔡○ 真、蔡○恩、董○海、林○義、林○仁及陳○祥等人頭,以 及陳○○本人證券帳戶於 101 年 3 月 1 日至自至 101 年 7 月 27日(下稱分析期間)連續高價買入普〇公司股票。陳〇〇 更伺機於張○逵等人將普○公司股價拉抬至漲停或當日普○ 公司股價已漲停鎖住時,再以漲停價加碼偽掛不會成交之買 單,製造普○公司股票強勁買盤表象,其中分別於 101 年 3 月8日委託買進共700仟股、3月9日委託買進共850仟 股、3月16日委託買進共2,000仟股、3月19日委託買進 共 1,996 仟股、3 月 28 日委託買進共 500 仟股、3 月 30 日 委託買進 499 仟股、4 月 6 日委託買進 499 仟股、4 月 9 日 買進共 400 仟股,該等漲停價委買單均未成交,藉此吸引不 知情之投資人於隔日追價買入普〇公司股票。

黃○○等人藉由前開不實營收及於店頭市場抬高普○公司股價,致該公司股價於 101 年 3 月 1 日每股 13.7 元,上漲至 101 年 7 月 27 日每股 27.2 元,共上漲 13.5 元,漲幅 98.54%,高低振幅 125.18%,最高價為 30.45 元 (101 年 4 月 13 日),最低價為 13.3 元 (101 年 3 月 6 日),日均量 1,321 仟股,較前 1 個月之日均量 101 仟股增加 1,207.92%,同期間同類股跌幅(半導體類)17.59%,大盤指數跌幅 14.9%,普○公司股票成交價格、數量波動明顯異常,並因而於 101 年 3 月 13 日至 4 月 23 日共有 5 個營業日經財團法人中華民國證券櫃檯買賣中心(下稱櫃買中心)依「櫃檯買賣公布或通知注意交易資訊暨處置作業要點」公布注意交易資訊。黃○○等人於分析期間已實現及擬制性獲利約為 2,948 萬 7,000 元;黃○○及陳○○等人另逢高分批履約前開普○三可轉債選擇權不法獲利 1 億 85 萬 3,390 元。

1 億 85 萬 3,300 元係扣除圈購普〇三可轉債利息、買入普〇三可轉債買權權利 金後之淨獲利

(四) 行賄基金經理人,逢高轉單出脫現股

張○逵、張○銘等人因自普○公司挪取貨款資金日益短 絀,前揭下游供貨商勢必因資金缺口而發生跳票,造成普○ 公司鉅額應收帳款呆帳,為趁普○公司股價尚處高檔之際, 俾利逢高出脫持股。張○銘遂於101年7月初藉由蔡○洲透 過仲介柳○民、譚○升尋覓投信基金承接普○公司股票,協 助渠等維持股價及出脫持股。蔡○洲陸續經柳○民取得白手 套李○俊協助覓得第一金證券投資信託股份有限公司(下稱 第一金投信公司)第一金店頭市場基金經理人許○誠,並經 許○誠仲介第一金大中華基金經理人許○政及、經譚○升取得白手套張○福配合覓得第一金旗艦基金經理人喬○傑配合,渠等洽定以投信共同基金買進普○公司股票總金額7%至10%不等為對價,約定由投信共同基金於店頭市場買進普○公司股票,交易完成後,張○銘再透過蔡○洲等人則按日依約交付現金回扣予白手套柳○民、譚○升、李○俊、張○福等人轉交致送投信基金經理人。

許○政、許○誠及喬○傑無視於第一金投信公司經理守則第7條保守秘密之義務「本公司員工不得無故洩漏本公司基金或全權委託帳戶之機密,亦應避免關係企業間、不同部門與不同職務人員間傳遞機密」,即亦不得洩漏基金買股決策予他人規定,竟於前開謀議後,陸續於約定交易前一日下午將該等投信基金當日將買進之數量(即普○公司股票 60 日成交均量之三成)每日 200 仟股或 300 仟股不等,總量不超過基金規模 5%,及開始買入時間點等資訊,透由白手套李○俊等人層轉知會蔡○洲等人,以便張○銘等人準備支付投信經理人之回扣款項及配合投信基金於盤中交易普○公司股票,交易當日投信基金依約自約定時間點起下單委託買進,為規避查緝,投信經理人與張○銘等人不約定相對成交,張○銘等人可於投信基金買入時點將普○公司股票出清,或由投信經理人將盤上籌碼買進以維持或拉抬普○公司股票。

許○政、許○誠及喬○傑等人以所屬基金總計以 6,132 萬 5,000 元買入 2,305 仟股普○公司股票,嗣因普○公司股價於 101 年 7 月 30 日起驟跌,該等基金所買入之普○公司股票,陸續於 101 年 8 月間悉數賣出,總計虧損 1,934 萬 9,000 元,虧損金額達投資金額 31.55%,致生損害於第一金投信公司該 3 檔共同基金投資人。

二、偵辦經過

(一) 案件發掘

101年3月13日起普〇公司股票接連遭櫃買中心公布注意交易資訊,因此,經查看該公司財務報告發現99年度每股虧損3.93元、100年度每股虧損1.98元,業績表現不佳,卻在100年12月間發行3億元普〇三可轉債後,股價隨即於101年3月初起驟漲,價量皆異常波動,迄至4月3日間每股達30.45元,超過普〇三可轉債每股13.5元轉換價格1倍,明顯有犯罪動機,即行立案調查。

(二) 調查階段

行為人縱然大量高價委託買入標的股票,其買賣行為與操縱股價客觀構成要件合致,惟如前所述實務上法院曾以行為人係考量公司業績等因素,認為獲利高或值得長期投資,進而買進股票或以參與企業經營為目的而購入股票,否定行為人有影響股價意圖,因此不成罪。本件普〇公司股價自101年3月間起漲,該公司營收同時隨之遽增,主要行為人張〇逵大量買入普〇公司股票後,安排其弟媳鍾〇姍自出任普〇公司董事。與股價相應之業績及入主經營,恰可作為日後若遭操縱股價追訴時之抗辯事由。為破解此等安排,立案之初,即朝市場面操縱行為及公司營收數據真實性兩方面著手清查。

1. 交易面操縱行為:

普〇公司股票自 101 年 3 月 13 日起陸續多次被公布注意

交易資訊,本處立案前,櫃買中心已著手製作交易分析意 見書,此點有利嗣後掌握時效清查並調取相關文件。復以 交易資料清查案關期間進場買賣普〇公司股票之法人投資 人,查明相關背景資料,同時計算基金買賣普〇公司股票 虧損金額,俾利後續執行。

2. 營收數據真實性:

普○公司公告之月營業額自101年2月起驟增,逐 月皆有至少30%以上年增率成長,遂透過報稅資料、大 額通貨交易紀錄,過濾出普○公司之進銷貨廠商中,有大 批以往營運近乎休止,卻自101年2月與普○公司往來 後,出現進銷額暴增,且該等進銷項有極高比例甚或幾近 全數集中於單一普○公司。從金流中進一步發現普○公司 將貨款匯款或轉帳予上游供應商後,該等款項旋即被現金 提領,有相當數量交易之提領金額占普○公司匯入款約九 成,共同代交易人黃○芳等人提領不同供應商銀行帳戶大 額現款等情事。復觀普○公司 101 年 8 月 30 日上傳公開 資訊觀測站之 101 年上半年度財務報告, 迄 101 年 6 月 30 日止應收票據總額為 2 億 9,050 萬 7,000 萬元 (占資 產總額 24%) ,其中齊○國際股份有限公司等 5 家公司 即占 2 億 7,276 萬 3,000 元,高達 93.92%。另為前一年 度同期應收票據總額8,364萬5,000萬元(占資產總額 8%) 3.47 倍, 而普○公司 101 年上半年營業收入 8 億 1,202 萬 4,000 元 , 僅為前一年度同期營收 5 億 9,362 萬 9,000 元之 1.37 倍,應收票據數額遽增數倍於營業收入增 加比例,種種交易情形、金流、財報數據皆異常悖離交易 常規。

(三) 執行階段

本案首要突破關鍵在於不實交易虛增營收,藉以美化財 務報告,致投資人誤信進場交易,然要證明虛偽交易實非易 事,縱使前述種種異常跡象顯示本案為非常規交易犯罪態樣, 仍無法直接證明系爭交易不實。前揭調查階段對市場面操縱 行為及營收數據真實性已有相當蒐證,然離案件開辦總有棋 差一步之感。因此,當時規劃於 101 ± 10 月 31日 普〇公司 第 3 季財務報告最遲公告日後擇機執行。所考量者係基於一 般商業慣例,應收票據多為貨到60日至75日付款,縱有貨 品價格彈性關係或下游銷貨客戶具極高議價能力等異常情事, 合理票期也不應逾120日,然普○公司除前開迄至101年6 月 30 日應收餘額 2 億 9,050 萬 7,000 萬元,再加上 101 年 7 月至9月營收4億6,966萬8,607元,在不考慮銷貨周轉率 情況下,以 101 年上半年度營收、應收票據比 35.77%計算, 101年度第3季勢必再新增約1億6,800萬元應收票據。如此, 財務報告要如何允當表達,簽證會計師是否會有不同意見, 抑或交易果真不實,是否會因資金調度出現紕漏等,皆可作 為偵辦著力點。

詎料普○公司竟於 101 年 10 月 25 日 23 時 6 分 16 秒 上傳公開資訊觀測站重大消息公告「本公司疑遭受商業詐騙 集團詐騙,已於今日 (10/25)下午委託律師向臺北地方法院 檢察署對該詐騙集團提出詐欺告訴。目前估計對公司最大影 響金額約為 4 億 6,000 萬元。」所幸該時點與預計執行時機 相去不遠,期前蒐證業已完備,得以在最短時間內發動執行。

伍、偵查與防制對策建議

一、克服股票交易分析意見書之困境

證券交易所及櫃買中心囿於權限,僅能依據向證券商所調 取開戶文件、買賣方式及既有交易資料製作股票交易分析意見 書,隨著法院長年審理股票交易犯罪,當事人藉由閱覽卷宗獲知 交易分析意見書內容,因而推知該等侷限,此等侷限也漸為外界 週知。故操縱市場行為人犯罪前無不集思謀議如何有效規避意見 書分析內容,使用人頭證券帳戶即為最基本廣為人知的規避手 段。股票交易分析意見書先根據有限資料將相關投資人進行群組 歸戶後,再進行連續交易、沖洗買賣及相對委託行為的分析,分 析內容亦是依照各群組開展,倘係歸戶群組與作手實際使用帳戶 不一致時,後續分析內容必然有所偏差。因此,如何善用各項調 查方法,釐清作手實際使用帳戶,俾利日後重行歸戶分析,為偵 辦以買賣股票方式操縱股價案件首要之務。

此外,操縱手法與時俱進,股票交易分析意見書分析內容 必須透過實案經驗累積,方能周全,若在調查過程中發現既有分 析意見書內容以外之操縱手法,應即聯繫證券交易所及櫃買中心 承辦人商討有何交易數據可資佐證待證事項及日後如何在重行製 作之股票交易分析意見書中適當表達。

營收、應收票據比為 35.77%, 然必須考慮一般交易票期區間為貨到 60 日至 120 日之周轉率。

依 100 年 12 月 12 日修正前證交法第 36 條第 1 項第 3 款規定「已依本法發行有價證券之公司於每會計年度第 1 季及第 3 季終了後一個月內,公告並申報經會計師核閱之財務報告。」

二、善用公開資訊、機先偵處

股市犯罪案件之立案偵辦時點,多數於犯罪行為已完結後。本案自 101 年 4 月間立案至 101 年 10 月間,調查期間與犯罪行為同時並進,基於案件偵辦立場,為免過度偵查作為造成曝光驚擾,必須倚重公開之財務報告、營收數據及相關公開資訊,細繹字裡行間違常之處,判讀分析異常數據,從而作為後續追查線索。公開資訊除作為本案基礎外,前述普〇公司於 101 年 10 月 25 日深夜上傳公告遭鉅額詐騙重大消息,回溯當(25) 日及前一(24)日普〇公司股票盤中皆出現大量委賣單將股價摜殺至跌停,亦提供內線交易案件線索,嗣後果真查出係王〇〇於消息公開前,將此一重大利空訊息傳遞予親友趁機出清持股。

三、完備詢價圈購制度

詢價圈購制度在各國實施常被證券專家視為較公平的定價制度,原因之一在於承銷商可透過折價的激勵因素去尋找到對股票真正有需求的投資人,不像公開申購配售那樣,有大量需求且打算長期持有的投資人,僅被限定在相對少量的申購單中,如此形式上「公平」地抽籤,往往在中籤率越低的條件下,投資炒作越濃厚、短期周轉率越高,反而對想要長期持有者不公平。如前所述,國內詢價圈購是建立在承銷商與發行公司已商定圈購價格範圍後,再由圈購人遞出圈購單,但圈購單僅係向承銷商表達認購之意願,圈購人不僅沒有特定資格限制,承銷商也無義務應提供圈購單上所提之數量與圈購人,僅為計算並決定最後承銷價格之用。

國內現行有價證券承銷制度實務運作,大部分承銷案件均

採餘額包銷方式。因國內承銷市場高度競爭,在餘額包銷制度下, 承銷商為爭取承銷案件,所收取費用往往偏低,惟依承銷商承受 之風險而言,市況熱絡時承銷商無法參與認購其所承銷之有價證 券,市況不佳時承銷商在承銷契約所訂定之承銷期間屆滿後,對 約定包銷之有價證券,未能全數銷售,負有自行認購賸餘數額之 義務,加以若承銷商輔導之發行公司於掛牌買賣1個月內「平均 收盤價跌破承銷價之跌幅」大於「大盤加權指數及同類股指數跌 幅」10%者,且掛牌買賣後首5個交易日平均收盤價跌破承銷價 者,將依「中華民國證券商業同業公會承銷商辦理承銷業務時之 缺失處理辦法」第7條記點處分,產生承銷商承受風險與收取報 酬不相對稱情形,承銷商需負擔極大風險成本。為有效杜絕發行 公司及承銷商舞弊徇私利用人頭參與圈購,藉承銷過程牟取重大 私利歪風,實有必要立法將承銷案件納入規範。

康榮寶,詢價圈購與綠鞋制度-中國大陸承銷制度改革對臺灣證券發行市場的影響,證券櫃臺,142期,頁63,2009年8月。

四、調整投信產業結構

與歐美投信共同基金產業相較,國內投信共同基金明顯有規模過小、主動型基金占多數及經理人汰換頻繁等現象,主動型基金係由經理人於基金投資方針,投信事業所定交易細則等準則性規定下,自行挑選投資標的並決定買賣時間、價位區間及數量,該等交易決定書雖需有分析報告為據,並經內部陳核流程,然經理人對投資決策仍負高度決定權,僅對投資成敗負去留之責。不論國內外,多數主動型基金績效表現不如大盤整體平均指數,僅少數能超越指數,能長期維持績優表現者,更為麟毛鳳角。經理人收入主要來自基金管理費之部分作為薪資及基金績優獎金,基金投資損失與否不直接損及經理人薪資,以本件三位涉案人薪資

收入而言,與承受之高度績效競爭、去留壓力相較,實不相當, 因而有鋌而走險,配合買股收賄的動機。案發後主管機關及投 信事業上下急呼檢討改革,而有將交易決策由個人改為團體、 交易期間禁用行動通訊裝置等措施。本案許○政為許○誠直屬主 管,兩人一同買股收賄,行為有結構關係,在前述基金產業現象 情況下,縱然將決策由個人改為團體,在收賄動機並未消失前, 量變果能造成質變?豈非無疑。再者,基金經理人早在交易前一 日即將隔日買賣決策誘過白手套層轉知會作手,交易期間禁用行 動通訊裝置了無實益。共同基金產業源自美國,在歐美國家發展 已久,在國外運行雖非全無缺失,然解決國內經理人收賄弊端, 或有借鏡之處,本文略舉一二:其一,引導發行及提倡投資被 動型基金,此類包括指數股票型基金(ETF)及股票指數型基金 (Index Funds) ,其投資組合係複製一籃子股票、商品或大盤 指數,跟隨標的成分漲跌波動被動調整,管理者無權主動決定投 資標的,因而無配合買股收賄餘地,一籃子股票、商品或大盤指 數表現勝過多數主動型基金,此種適合風險規避型投資人。其 二、主管機關政策主導整併規模過小基金,小規模基金收取管理 費少,不足以支應基金管銷費用,唯有將單一基金規模擴大方能 收取足夠管理費,支付經理人合理且足以養廉之薪資。歐美共同 基金有普遍調降管理費趨勢,當基金整併至一定規模其收費足以 支付管銷費用時,便有調降收費空間,始能創造使投資人及投信 產業雙贏。

亦有學者主張證交法第 20 條第 1 項乃指與有價證券募集、發行、私募或買賣有關之行為,並非行為人所為必須與系爭公司本身之募集、發行、私募或買賣股票有關。而因虛偽交易製作不實財報行為,事實上以牽動證券市場上系爭公司股票投資人之買賣,也就是與系爭公司有價證券之買賣有關,本案自屬與有價證券買賣有關之虛偽及詐欺行為,在現行法下,證交法第 20 條第 1 項與第 2 項保護法益並無不同,屬法條競合。曾宛如,操縱市場之禁止,台灣本土法學雜誌,108 期,2008 年 7 月,頁 306。

陸、結論

本處除將黃○○、張○逵等人安排普○公司虛進虛銷之不實交易 認定違反證交法第 20 條第 2 項 規定外,此等行為並一併論以違反證交 法第 155 條第 1 項第 7 款禁止「直接或間接從事其他影響集中交易市 場有價證券交易價格之操縱行為」之規定,實益何在?試舉一例說明, 設甲為 A 上市公司下游銷貨客戶,甲知公司營收獲利成長必然吸引大 眾進場投資因而推升股價,因而基於意圖操縱 A 公司股價牟利犯罪決 意,大量向 A 公司下單購貨,造成 A 公司高額營收成長表象,俟低買 高賣 A 公司股票行為完成,即倒帳不付貨款。然 A 公司對甲前開犯意 一無所悉, 遑論於將 A 公司與甲交易業務、財務數據登載在財務報告 及財務業務文件並申報或公告時,有任何犯意聯絡情事。就證交法第 20 條第 2 項「發行人依本法規定申報或公告之財務報告及財務業務文 件,其內容不得有虛偽或隱匿之情事」規定而言,甲非適格主體,A公 司無故意,亦不違反本項規定。因而造成有身分之正犯不成罪,致無 身分之共犯行為無以附麗,因而不成罪之情形。惟不知情之投資人係 誤信A公司所公告高額營收數據表象進場交易,具有交易因果關係, 不知甲自始無意支付貨款,A 公司銷貨交易本質上非屬真實,A 公司股 票價格自由形成機制被甲人為扭曲,導致投資人損失,有損害因果關 係。甲創造 A 公司假營收,間接致使 A 公司將該等營收數據公告,因 而推升股價,主觀上有操縱意圖及犯意,與證交法第 155 條第 1 項第 7 款,間接從事其他影響集中交易市場有價證券交易價格之操縱行為規 定合致。

本案張〇逵等人於調查中坦承進行虛偽交易,惟王〇〇及黃〇〇等應對普〇公司財務報告及財務業務文件直接負責之人,仍堅詞對犯行無所悉,起訴前雖依間接證據可論斷渠等至少有未必故意以上犯意,然全案最終仍繫於法庭攻防、證據採用及法院認事用法,王〇〇、

黃○○及張○逵等人自始即基於操縱普○公司股價之意圖及犯意,以 公告不實營收數據,同時於交易市場作價、作量,僅係操縱手段之選 擇,因此將公告不實營收論以財報不實及操縱行為,能兼收充分評價 不法及訴訟上實益。為有效防制操縱市場行為,除健全相關周邊機制, 如詢價圈購制度、投信法人管理外,操縱行為態樣多變,方法、手段 不斷演進,事實往往繁複,致使法律條文涵攝於具體個案時,有其困 難。因此唯有縱覽全般法令,詳加審視行為動機,犯罪意圖、故意及 事實,縝密用法,以免行為人藉機脫免法律責任。

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宏〇集團林某涉嫌掏空金〇昌公司案例研析

北機站

撰寫人:吳傳洋

壹、前言

依據財團法人中華民國會計研究發展基金會(下稱會計研究發展 基金會)於 95年9月1日發布審計準則公報第43號「查核財務報表 對舞弊之考量」第6條「舞弊係指企業管理階層、治理單位或員工之1 人或1人以上,故意使用欺騙等方法以獲取不當或非法利益之行為」。 Wells(西元 2005 年)將舞弊(Fraud)分為不實陳述(fraudulent statements,其下分為非財務性與財務性的不實陳述,財務性的不實 陳述,即為財務報表舞弊〈fraudulent financial statements〉)、挪 用資產 (asset misappropriation) 及貪腐 (Corruption) 等 3 種類型, 合稱「舞弊樹狀圖(Fraud Tree)」,前揭審計準則第 43 號公報之訂 定目的之一,即是說明與財務報表查核有關之「財務報表舞弊」及「挪 用資產」兩種舞弊型態,我國近年所發生掏空公司資產之重大金融經 濟犯罪,亦多牽涉財報不實等犯罪類型,複雜的金融犯罪因牽涉專業 之財務報表分析、會計、稅務、資產評價等專業知識,因國內目前尚 未建立完整之鑑識會計(Forensic Accounting)制度,辦案人員若未 具備相關專業知識,往往於偵辦時事倍功半,難以切中要點,增加定 罪之困難度。另我國原係依據會計研究發展基金會公布「財務會計準 則公報」(ROC GAAP)編制財務報表,金融監督管理委員會(下稱金

管會)於97年成立推動我國採用「國際財務報導準則」(International Financial Reporting Standard,以下簡稱 IFRS,註1)小組,依照金管會訂定及公布之「我國企業採用國際會計準則之推動架構」,上市、上櫃及興櫃公司公司以及金管會主管之金融業(不含信用合作社、信用卡公司、保險經紀人及代理人)自102年1月1日起採用國際會計準則理事會(IASB)所編寫之IFRSs編制財務報表,財務報表編制準則之變動,對日後偵辦「財務報表舞弊」及「挪用資產」等金融犯罪之構成要件認定亦有所影響,本文擬以宏〇集團林〇明涉嫌掏空金〇昌公司為個案,以企業舞弊及犯罪偵查之角度進行分析,另說明財務報表編制準則之變動及對相關犯罪構成要件之影響。

貳、案情概述

林〇明係宏〇集團副董事長及宏〇集團關係企業金〇昌開發股份有限公司(原名:林〇號國際發展股份有限公司,係屬股票上市公司,下稱金〇昌公司)實際負責人,亦曾擔任宏〇集團關係企業中〇信託投資股份有限公司(下稱:中〇信託)常務董事(89年卸任),緣於林〇明擔任中〇信託常務董事期間,金〇昌公司於87、88年間,分別以臺北縣淡水鎮水仙段267-2等地號共16筆土地,以及臺北縣淡水鎮米蘭段136地號等59筆土地為擔保,向關係人中〇信託營業部分別貸款新臺幣(下同)11億及7億5,500萬元,共計18億5,500萬元,前揭貸款係由林〇明家族成員林〇志擔任連帶保證人。89年間,宏〇集團爆發財務危機,紓困銀行中國國際商業銀行、第一商業銀行及上海商業銀行分別派員接管中〇信託經營團隊,林〇明亦於89年12月

間卸任中○信託常務董事,前揭貸款事後因未能正常繳息,經中○信 託於 90 年 10 月間改列催收款及轉列呆帳者後, 迄 93 年 12 月止,催 收餘額本息共計 15 億 7,548 萬 1,000 元。當時中○信託逾放比高達 33.73%,為積極處分債權以降低逾放比,債權管理部遂規劃將前開 2 筆不良債權出售予資產管理公司,經中○信託董事會決議通過後,金 管會銀行局(下稱:銀行局)於93年12月30日以銀局(四)字第 0930036870號函轉知中○信託稱:「…本案應請以公開競標方式辦理, 其出售對象不得為宏〇集團暨其關係人,並應於買賣合約中明訂買方 不得與宏○集團暨其關係人協商由其購回債權之限制條款及買方違反 前揭限制條款之責任,以防範道德風險。」林○明明知宏○集團及關 係人不得參與前述不良債權之標購,彼等亦不得與得標之買方協商由 宏○集團購回債權,竟違反前揭規定,委託白○鵝建設股份有限公司 (下稱:白○鵝建設) 代為出面,以 12 億元價格向中○信託標得前述 不良債權(水仙段土地擔保之債權出價 7 億 5,000 萬元,米蘭段土地 擔保之債權出價 4 億 5,000 萬元) ,經白○鵝建設標得後,林○明隨 即以其新設立之啟〇資產管理股份有限公司(下稱:啟〇公司),以 12 億 100 萬元價格向白○鵝建設購回前揭兩筆不良債權。

林〇明明知前揭擔保品水仙段土地已於82年間取得建照執照,極 具開發價值,意圖為自己不法所有而取得該土地之龐大開發利益,遂 於95年1月間,先與大〇建設開發股份有限公司(下稱:大〇建設) 負責人張〇能約定,由林〇明負責自金〇昌公司取得該土地所有權, 以14億元價格售予張〇能,其中10億元由張〇能向金融行庫貸款支 付,其餘4億元則於建案完工出售獲利後再行支付,雙方並約定以合 建方式開發水仙段土地,由大○建設負責興建房屋及銷售業務,共同 朋分土地開發獲利。經張○能同意後,林○明為依約取得水仙段土地 所有權,遂指示金○昌公司總經理陳○蒼及財務長董○華,將水仙段 土地「以物抵償」予其所掌控之啟○公司,惟金○昌公司當時因經營 不善,無法清償積欠金融機構之債務,恐有結束營業及股市下市之危 機,陳○蒼及董○華遂依林○明指示,以水仙段土地之帳面價值 18 億 元為價格,將水仙段土地「以物抵償」予啟○公司,藉以虛飾金○昌 公司之帳面價值,避免公司因淨值為負數使股票下市,該價格扣除水 仙段土地所擔保之債務本金 11 億元及遲延利息、違約金 3 億 4,538 萬 元,共計14億4,538萬元,啟〇公司尚需分期支付金〇昌公司3億 5,500 萬元(96年7月9日部分債務因提前給付,減付4,000萬元), 交易總額計 18 億 38 萬元。另依「公開發行公司取得或處分資產處理 準則」第9條第1項第2款規定:「公開發行公司處分不動產或其他 固定資產,…,交易金額達公司實收資本額 20%或 3 億元以上者,應 於事實發生日前取得專業估價者出具之估價報告,交易金額達 10 億元 以上,應請2家以上之專業估價者估價。」,林○明等遂要求誠○管 理顧問有限公司(下稱:誠○公司)及大○會鑑定有限公司(下稱: 大○會公司,與誠○公司互為關係人)實際負責人徐○吉,依照前述 彼等決定之定價製作 2 份不實估價報告,復於 95 年 5 月 3 日由陳○蒼 及董○華召開董事會,決議通過將水仙段 10 筆土地及舊建照興建權利 「以物抵償」予啟○公司,彼等以此不合營業常規之方式,致該公司 損失後述之鉅額開發利益。且啟○公司為金○昌公司實質關係人,前 揭關係人重大交易亦無揭露於金○昌公司相關財務報告中。

林〇明以啟〇公司名義取得土地所有權及建照興建權利後,隨即 以 11 億元 2,000 萬元價格將土地及建照興建權利轉售予其使用之人頭 張○如(部分債務因提前給付,減付4,000萬元,實際支付總額為10 億 8,000 萬元) ,另林○明與張○能為規避土地開發獲利所需繳納之 稅金,遂意圖藉由人頭地主分配土地開發利益,經彼等分別徵得蔣○ 玉及何○俊同意掛名擔任人頭地主後,林○明即由張○如名義,將前 揭土地及建照以 14 億元之價格出售人頭地主蔣○玉及何○俊,扣除前 述張○如自啟○公司取得土地建照之成本 10 億 8,000 元,林○明藉此 獲取 3 億 2,000 萬元土地價款差額之不法利益。為興建前揭土地建案, 張○能成立藍○建設股份有限公司(下稱:藍○建設),嗣後即由藍 ○建設與人頭地主蔣○玉及何○俊,共同向中國國際商銀等金融機構 申請貸款,該建案興建銷售後,林〇明以人頭地主蔣〇玉名義分得土 地開發獲利計 7 億 202 萬 3,702 元,連同前揭其安排以張○如名義出 售水仙段土地及建照價差之3億2,000萬元,總計獲取不法利益高達 10 億 2,202 萬 3,702 元,並使金○昌公司因此損失同額之鉅大開發利 益。

參、犯罪背景及成因分析

依據審計準則公報第 43 號「查核財務報表對舞弊之考量」第 12 條,造成舞弊發生之因素包括誘因及壓力、機會及態度或行為合理化,一般稱為「舞弊三角」,犯罪背景及成因之分析有助於掌握行為人之犯罪意圖,據以建構其犯罪流程,茲就本案犯罪背景及成因分析如下:

一、誘因及壓力:

個人挪用公司資產之誘因可能因收入無法滿足生活上之奢求,或因個人之財務或信用危機;財務報表舞弊之誘因可能來自企業內部或外部對管理階層達成預計盈餘目標之壓力,尤其在無法達成財務目標對其有重大影響之情況。

(一)中○信託亟需降低逾放比以符合改制商業銀行之條件

86年間臺灣爆發金融危機,股市、房市均受挫,其後發生 921 大地震,房地產陷入長期低迷,中〇信託大股東宏〇集團於 89年間爆發財務危機,連帶使中〇信託亦發生擠兌,經政府主導紓困後,89年10月間,中〇信託委託中國國際商業銀行、第一商業銀行及上海商業銀行經營管理(期間 89年10月至 90年5月),原宏〇集團派至中〇信託擔任常務董事之林〇明(宏○開發股份有限公司代表人)等4名董事均辭任,改由前揭銀行團人員派員擔任董事長、總經理及總稽核等高階經理人;90年5月間中〇信託改委託中華開發工業銀行經營管理(90年5月至 91年11月),當時中〇信託經營團隊所面臨之壓力如下

1. 信託業法第60條:

我國於89年7月19日公布「信託業法」,依據 該法第 60 條規定「本法施行前依銀行法設立之信託投資 公司應於5年內(即94年7月20日前)將其兼營之證 券自營商業務、生產事業直接投資、住宅建築及企業建 築投資業務分割、出售或縮減完畢後,依銀行法改制為 商業銀行或依本法申請信託營業執照」。中〇信託係屬 依銀行法第 20 條及第 100 條所設立之信託投資公司, 依前述信託業法第 60 條落日條款之規定,應於 94 年 7 月 20 日前改制或申請信託營業執照,中○信託遂於 93 年6月21日第12屆第15次董事會決議,擬向金管會 送件申請改制商業銀行,依當時申請改制商業銀行之標 準,需資本額達 100 億元,淨值 50 億元,逾放比 5%以 下,資本適足率8%以上,惟當時中〇信託逾放比率過 高,迄 93 年底,逾放比例高達 33.73%,為降低逾放比, 遂積極處分擔保品,或將不良債權出售予資產管理公司, 以符合申請改制商業銀行之條件,至 94 年底逾放比例為 13.33% •

2. 金融機構合併法第 15 條:

以往國內金融機構對於不良債權之處理,多以「催收」為主,惟因透過司法程序之催收往往緩不濟急, 89年1月間公布之金融機構合併法,賦予資產管理公司 (AMC)成立之法源,且該法第15條第5項規定「金融機構出售予資產管理公司之不良債權,其所受之損失, 得於五年內認列。」亦即該損失得分 5 年認列攤提,避免金融機構因一次認列損失而產生帳面之重大損失,而事後金管會卻有意於 94 年 7 月後刪除該規定,中〇信託為適用該損失得分五年攤提之優惠規定,遂急於將前揭不良債權出售予資產管理公司。

(二) 金〇昌公司因經營不善有結束營運及股票下市危機

依金○昌公司 94 年度第1季財務報表及會計師核閱 報告記載,該公司於 89 年度向「振興傳統產業專案小組― 賦稅金融協助分組單一窗口」申請協助紓困,並已由中華開 發工業銀行擔任主辦金融機構召開債權人會議協調處理,因 紓困案於 94 年 3 月底到期,惟因流動資金調度需要,該公 司無法順利繳息,管理階層表示,目前正積極與債權銀行協 商展延本金及利息,並積極處分尚未推案之營建用地以抵償 債務,因此能否繼續經營視各銀行債權是否同意前述管理階 層所提之協商議案,以及營建用地處分案能否順利而定,金 ○昌公司當時面臨資金調度問題而有結束營業之危機。且該 公司股票亦有恐遭下市之虞,為處理公司營運危機並避免股 票下市,故林○明當時即指示金○昌公司之財務長及總經 理,以避免股市下市為目的,估算啟○公司與金○昌公司間 水仙段土地之交易價格,經陳〇蒼及董〇華核算後,彼等遂 決定以水仙段土地帳面價值 18 億元作為以物抵償之交易價 格,利用該交易虛飾帳面金額,以避免金○昌公司因淨值為 負數而導致股市下市。

(三) 系爭土地之舊建照具龐大開發利益

我國係於 86 年全面實施容積率,該水仙段土地之建照係於 82 年申請取得,係適用舊有較高之容積率,得興建地上 38 層之大樓,極具開發價值,惟若舊建照過期而需重新申請建照,僅能興建地上 15 層之建物,故土地開發之鉅額獲利亦為林〇明之犯罪誘因。

二、機會

當某人受到信任或知悉內部控制所存在之缺失等,而相信其可逾越控制時,即可能發生財務報表舞弊或挪用資產,又內部控制弱化時,舞弊之可能性亦會增加。

(一)經營團隊易主及董監結構之變化導致內部控制弱化

中〇信託於89年10起委託中國國際商業銀行、第一商業銀行及上海商業銀行經營管理,該等受委託管理之經營團隊迫於申請改制為商業銀行之時效壓力,亟需處分不良債權以降低中〇信託逾放比,惟對大股東宏〇集團關聯公司及人員所積欠中〇信託之鉅額債務,未能有效監管,致使內部控制弱化,對於參與不良債權標售之交易對象,亦未能落實認識客戶(know your client)程序,中〇信託係於94年6月23日辦理議價,白〇鵝建設卻係於94年5月17日始於營業項目增列「金融機構金錢債務收買業務」,致使白〇鵝建設及其他宏〇集團關係人得以代為出面標購取得不良債權。

(二)大股東藉由取得董監事席位實際影響公司決策

中○信託於89年12月銀行團接管營業團隊後,宏○集團 所派任之董事亦辭任,退出中○信託之經營決策;90年6 月間中○信託改委託中華開發工業銀行經營管理2年,惟期 間因中華開發工業銀行有意取得中○信託股權,以取得中○ 信託經營權,林〇明為制止中華開發工業銀行之併吞企圖, 遂透過政商關係,使中○信託與中華開發工業銀行提前於 91 年 11 月間提前終止委託經營管理契約,林○明並策劃由 宏○集團取得中○信託3名董事及2名監察人以上之席位, 以重新取得中○信託之經營主導權(中○信託董事計 6 名, 監察人2名),依據中○信託歷年年報之董、監事名單,宏 ○集團總經理江○信及副總經理林○聰、德霖技術學院(負 責人係宏○集團董事長林謝○見)總務長葉○鐘等3人於 91 年、92 年間陸續擔任中○信託董事;德霖技術學院財務 金融系主任謝○魁亦於 92 年 4 月起擔任監察人,林○明遂 藉由取得董事會半數之董、監事席位,使宏○集團得以重新 參與中○信託之經營決策,使其有舞弊之機會。

(三)林○明藉中○信託內部人取得內部資訊

林〇明雖於89年卸任中〇信託常務董事,但因當時宏〇集團尚積欠中〇信託鉅額債務達70餘億元,且宏〇集團仍係中〇信託之大股東,接管之銀行團派任之高階管理人仍會定期與林〇明商討中〇信託之相關業務,中〇信託債權管理部之內部承辦人員,亦定期將中〇信託董事會之決議內容,以及對相關不良債權之處分資訊提供予林〇明,債權管理部承辦主管並配合林〇明指示安排不良債權之標售,使林

○明仍得取得內部資訊,有機會介入中○信託不良債權之處分,另宏○集團派任於中○信託擔任董事之林○聰,亦配合林○明提供參與不良債權之標單等資料給白○鵝建設,使其得以順利取得不良債權。

肆、犯罪態樣及手法分析

一、銀行法第125條之3第1、2項詐欺罪嫌

林〇明明知前揭銀行局要求中〇信託不得將系爭不良債出售予宏〇集團及其關係人之規定, 詎委託白〇鵝建設出面標購不良債權, 使受中〇信託經營之管理階層人員誤以為白〇鵝建設確有買受前揭不良債權之真意及資力, 該公司亦不會將系爭不良債權轉售予宏〇集團及其關係人,因而同意白〇鵝建設參與前揭不良債權之投標並由白〇鵝建設得標, 使林〇明得以施用前開詐術獲得系爭不良債權。

二、證交法第20條第2項及第171條第1項第1款財報不實罪嫌

啟〇公司既係由林〇明指示金〇昌公司財務長董〇華,委託王〇青會計師所設立,實際營運地址亦位於金〇昌公司辦公處所,且相關會計資料均由金〇昌公司財會人員提供,足認金〇昌公司對啟〇公司具控制能力及重大影響力,啟〇公司係屬金〇昌公司之實質關係人。依財務會計準則公報第6號第4條規定:「每一會計期間,企業與關係人間如有重大交易事項發生,應於財務報表附註中揭露下列資料:1、關係人之名稱;2、與關係人之關係;3、與各關係人間之下列重大交易事項,暨其價格及付款期間,與

其他有助於瞭解關係人交易對財務報表影響之有關資訊。」 証林 ○ 明等人竟刻意隱匿啟 ○ 公司為金 ○ 昌公司實質關係人之事實, 未在相關年度財務報表中「關係人交易」項下誠實揭露上述關係人重大交易之會計事項,均足以生損害於證券交易市場投資人之正確判斷及主管機關對於金 ○ 昌公司財務報告查核之正確性。

三、證交法第171條第1項第2、3款及第2項罪嫌

金○昌公司與啟○公司之「以物抵償」交易因金額達 10 億 元以上,依「公開發行公司取得或處分資產處理準則」第9條第1 項第2款規定:「公開發行公司處分不動產或其他固定資產,..., 交易金額達公司實收資本額 20%或 3 億元以上者,應於事實發生 日前取得專業估價者出具之估價報告,交易金額達 10 億元以上, 應請二家以上之專業估價者估價。」同準則第4條第5款復規定: 「專業估價者指不動產估價師或其他依法律得從事不動產、其他 固定資產估價業務者。」而不動產估價師法第 14 條規定:「未 取得不動產估價師資格者,不得辦理土地估價業務。」且依銀行 局前身之財政部證券暨期貨管理委員會 92 年 3 月 21 日台財證一 字第 0920001151 號令規定,「公開發行公司應取得二家以上專 業估價者之估價報告,不同專業估價者或估價人員不得互為關係 人。」詎陳○蒼及董○華竟承林鴻明之命,違反上開法令所定之 交易常規,先將每坪約65萬元之鑑定目標價格告知不知情之金〇 昌公司業務副理林○光,指示林○光於 95 年 2 月間委託不具不動 產估價師資格之誠○管理顧問有限公司(下稱:誠○公司)實際 負責人徐○吉,就系爭土地以每坪約 65 萬元價格進行估價,然為 符合前述法令規定須取得二家以上估價公司鑑價報告之要求,彼

等另於 95 年 5 月 1 日要求徐○吉再以其實際負責之大○會鑑定有限公司(下稱:大○會公司,與誠○公司互為關係人)名義,以每坪約 68 萬元、總額 18 億元製作第二份估價報告,陳○蒼、董○華遂依林○明指示,旋於 95 年 5 月 3 日召開金○昌公司董事會,決議通過上述「以物抵償」方式,將水仙段 10 筆土地及舊建照興建權利抵償予啟揚公司,並於同日在 101 大樓 59 樓林○明董事長辦公室旁之會議室,製作金○昌公司與啟揚公司之「債務清償協議書」,以此不合營業常規之方式,使金○昌公司為不利益之交易,致該公司損失前述之鉅額開發利益。

伍、犯罪偵查遭遇問題

本案牽涉信託投資公司不良債權之鑑價及處分、資產管理公司標購不良債權及再處分、上市公司透過以物抵償交易方式與實質關係人交易、人頭地主和建商簽訂合建分售契約之獲利分配,其犯罪手法及流程複雜,且因中〇信託已於96年10月間將資產負債及營業標售予國泰世華銀行,不良債權部分(non-performing loan)則由接管中〇信託之中央存款保險股份有限公司處分出售,各別不良債權之債權憑證等資料,則由標得不良債權之資產管理公司取得,相關資料調閱困難,此外於認定構成要件時亦有困難如下:

一、損害認定之疑慮

證券交易法所規範之非常規交易係以「讓公司遭受重大損害」為 構成要件之一,另同法所規範之背信或侵占罪嫌,亦以「損害達 新臺幣5百萬元」為構成要件,惟本案之損害認定涉及不良債權 之鑑價及土地鑑價,缺乏客觀之判斷基準,且該等交易除涉有掏 空公司資產外,同時涉及虛飾交易價格美化財報等情事,故於認 定損害時致生疑義:

- (一)金〇昌公司與啟〇公司之交易使公司帳面挹注 18 億元,使金〇昌公司免於下市危機,且該資產處分前並取得誠〇公司與大〇會公司兩份鑑價報告,若僅以金〇昌公司立場觀察,似難據以認定該交易對金〇昌公司致生何等損害。惟集團性的金融犯罪涉及關係企業間交易之複雜財務操作,若僅以單一公司立場,往往難以窺得全貌而查得損害所在,本案若以宏〇集團關係企業整體立場觀察,林〇明等人於金〇昌公司向關係人中〇信託借款時,業已取得 18 億元之資金,該等債務事後並未依約清償予中〇信託,而係由其提供 12 億元,委由白〇鵝建設出面標購該等不良債權,林〇明藉以大額減少償付債務之成本,中〇信託則因此受有損害,嗣中〇信託即因不良債權導致鉅額虧損,造成財務惡化,淨值呈現負數,於 96 年間由金管會指派中央存款保險公司接管,同年將中〇聯信託資產標售予國泰世華銀行,並由金融重建基金賠付 129 億元。
- (二)不實之估價報告導致合理價格認定困難:「公開發行公司取得或處分資產處理準則」規定公開發行公司處分不動產時,應於事實發生日前取得專業估價者出具之估價報告,交易金額達 10 億元以上,應請二家以上之專業估價者估價。該規定目的雖係要避免公開發行公司以不合理之價格處分不動產,惟實務上鑑價公司往往係配合業主之要求,依業主指定之價格製作估價報告,本案誠公公司及大〇都會公司所提出之估價報告,即係配合金〇昌公司所指定價格而製作,該等鑑價報告非但未能反映合理交易價格,反而成為隱匿犯行之方式。

(三) 以系爭土地於同期製作之其他估價報告為損害認定參考:本案林○明就系爭水仙段土地,於董事會 95 年 5 月 3 日開會決議之前,即先行於 95 年 1 月間與藍○公司張○能洽談土地出售及以合建分售方式開發事宜,藍○建設為辦理後續向銀行貸款事宜,遂於 95 年 3 月間,先行委託宏○不動產估價師聯合事務所(下稱宏○不動產事務所)對水仙段土地進行估價,經該事務所於 95 年 3 月 25 日派員赴水仙段土地進行勘察,並以 95 年 5 月 2 日為評定日期,就水仙段土地及建照製作鑑價報告,評估該土地開發總銷售金額約達 60 億 172 萬元,扣除營建總費用、建築設計、廣告銷售及管理費用等總成本約 34 億 5,396 萬元,預估可獲利高達約25 億 4,776 萬元。林○明明知該土地預估獲利,卻仍於翌日 95年 5 月 3 日以總價 18 億 423 萬元之價格,將土地以物抵償予啟揚公司,該預估利益與處分價格具 7 億 4353 萬元差額,似得作為認定損害之參考依據。

二、不法利益之計算方式

林〇明以啟〇公司名義取得水仙段土地後,隨即於翌日將土地以 11 億 2,000 萬元之價格轉售予人頭張〇如,嗣因其中 3 億 2,000 萬元價款因提早支付,故交易總價減付 4,000 萬元,實際支付總額為 10 億 8,000 萬元,惟張〇如係以 14 億元之價格將土地轉售予蔣〇玉及何〇俊,兩筆土地交易價款差額計 3 億 2,000 萬元,依資金清查結果部分係由林〇明以張〇如帳戶購買基金,另有 1 億元則由林〇明以悅〇實業有限公司(原名啟〇實業有限公司)、聯○開發實業股份有限公司及林〇鈞之名義,參與藍〇建設增資;另前揭土地建案興建出售後,林〇明再依合建分售契約

所約定之利潤分配比例,以人頭地主蔣○玉名義分得開發獲利計7億202萬3,702元,連同前揭以張○如名義出售水仙段土地及舊建照價差之3億2,000萬元,總計獲取不法利益高達10億2,202萬3,702元,並使金○昌公司因此損失同額之鉅大開發利益。

三、未揭露實質關係人交易涉嫌「財報不實」

集團性金融犯罪所涉及非常規交易及背信、侵占等罪嫌,其 構成要件所需事證繁瑣複雜,且交易價格若涉及土地鑑價或不良 債權鑑價等專業知識,於認定損害時往往缺乏具體明確之評估基 準,於案件發動搜索及約談前,難以靠調卷、查證或資金清查而 蒐獲足夠證據,但該等犯罪若同時涉及未揭露實質關係人交易之 財報不實罪嫌時,所需事證較為簡便,爭議亦較少,本案即係以 財報不實為發動執行之基礎。

(一)證券交易法第 22 條第 2 項規定「發行人依本法規定申報或公告之財務報告及財務業務文件,其內容不得有虛偽或隱匿之情事」,係因財務報告係投資人投資有價證券之主要參考依據,為讓投資大眾瞭解公司營運現況及未來展望,其財務報告之編製自應具體允當真實揭露公司之財務狀況。依證券交易法第 14 條第 2 項授權主管機關金管會所訂定之「證券發行人財務報告編製準則」第 3 條規定:「發行人財務報告之編製,應依本準則及有關法令辦理之,其未規定者,依一般公認會計原則辦理。」「一般公認會計原則」依金管會 94 年 9 月 27 金管證六字第 0940004296 號函釋,其範圍固包括會計研究發展基金會所公布之各號財務會計準則公報及其解釋。而該準則第 16 條規定:「發行人應依財務會計準則公報第 6

號規定,充分揭露關係人交易資訊,於判斷交易對象是否為 關係人時,除注意其法律形式外,亦須考慮其實質關係。具 有下列情形之一者,除能證明不具控制能力或重大影響力者 外,應視為實質關係人,須依照財務會計準則公報第6條規 定,於財務報表附註揭露有關資訊:一、公司法第六章之一 所稱之關係企業及其董事、監察人與經理人。二、與發行人 受同一總管理處管轄之公司或機構及其董事、監察人與經理 人。三、總管理處經理以上之人員。四、發行人對外發布或 列印之資料中,列為關係企業之公司或機構。」,財務會計 準則公報第6號「關係人交易之揭露」第2款規定「凡企 業與其他個體(含機構及個人)之間,若一方對於他方具有 控制能力或在經營、理財政策上具有重大影響力者,雙方即 互為關係人,受同一個人或企業控制之各企業,亦互為關係 人。…在判斷是否為關係人時,除注意其法律形式外,仍須 考慮其實質關係。」本案啟○公司與金○昌公司係受同一總 管理處管轄,且金○昌公司對啟揚公司具有控制能力、在經 營理財政策上有重大影響力,故係屬金○昌公司之實質關係 人。

(二)關係人交易是否需屬重大交易:財務會計準則公報第6號「關係人交易之揭露」第4款規定「每一會計期間,企業與關係人間如有重大交易事項發生,應於財務報表附註中揭露下列資料:(1)關係人名稱。(2)與關係人之關係。(3)與各關係人之下列重大事項,暨其價格及付款期間,與其他助於瞭解關係人交易對財務報表影響之有關資料…③財產交易金

額及其產生之損益數額。…」雖依會計研究發展基金會 92 年 5月 30日(92)基秘字第 141 號解釋函,認為若關係人與企 業間具有實質控制關係存在,不論是否有關係人間之交易, 其所有關係人皆應予以揭露,俾財務報表使用者瞭解關係人 關係對企業之影響,並據以規範企業編製財務報告時仍應遵 照上開解釋函辦理。惟最高法院 99 年度台上字第 8068 號判 決認為「會計研究發展基金會所發布之解釋函係處於浮動性 之狀態,其發布之程序未若法律、行政規則有依法公告、協 商修改之程序,亦不似經該基金會撰編制定發布為各號財務 會計準則公報之嚴謹,已形成人民對於刑罰權之預見,本乎 刑罰明確性原則,殊無據以為充足或擴大證券交易法第 20 條 第 2 項空白構成要件事實內容之餘地。從而對此企業與關係 人間無交易或非重大之交易事項縱有未依前揭解釋函予以揭 露之情形,祇須依編製準則第4條第2項規定,由主管機關 通知其調整更正財務報告,或依違反證券交易法第 14 條第 3 項後段之規定,處以同法第 178 條第 1 項第 2 款之行政罰鍰 為已足,而無科以刑罰之必要,庶符刑法謙抑及比例原則。」 依前揭最高法院判決見解,認為關係人間應有重大交易時才 需揭露。該交易是否重大之標準,得參酌「公開發行公司取 得與處分資產準則」第30條規定「公開發行公司取得或處分 資產,有向關係人取得不動產、與關係人從事大陸地區投資、 進行合併、分割、收購或股權轉讓,或向關係人取得或處分 資產金額達公司實收資本額 20%以上或新臺幣 3 億元以上等 情者,應按性質依規定格式,於事實發生之日起2日內將相 關資訊於公開資訊觀測站辦理公告申報」,本案依金○昌公 司 94 年度第 1 季財務報表及會計師核閱報告記載,該公司至

94年3月底紓困案已到期,惟仍無法順利繳息,能否繼續經營,視各債權銀行是否同意管理階層所提之債務協商議案,以及營建用地處分案能否順利而定,且本案交易金額達 18億餘元,對金〇昌公司之當期損益及財務狀況有重大影響,足認係屬財務報告應行揭露之重大交易。惟該項構成要件於財務報表編制會計原則變動後,已有所調整,將於下文再予說明。

陸、會計準則變動對關係人交易及認定財報不實之影響

金融犯罪之查緝與財務報表密切相關,我國上市、上櫃及興櫃等公司自 102 年起採用 IFRSs 編制財務報表,而公開發行公司則自 104 年開始採用,我國所採用之 IFRSs 係由會計研究發展基金會逐號翻譯,經一定之覆核程序後發布 Taiwan-IFRSs,作為臺灣企業編制財務報告之依據,目前金管會所認可發布係屬西元 2010 年版本之 IFRSs,包含國際財務報導準則公報(IFRSs,惟其中 IFRS9 金融工具 Financial Instruments 係延至 104 年 1 月 1 日實施)、國際會計準則公報(IASs)、國際財務報導準則解釋(IFRIC),以及會計解釋常務委員會發布之解釋公告(SIC),日後於偵辦有關財報不實、挪用公司資產、非常規交易、背信等金融犯罪時,除依據現行「證券發行人財務報告編製準則」、「公開發行公司取得或處分資產處理準則」及「公開發行公司建立內部控制度處理準則」等規定,尚須依循 IFRSs 之相關規定及影響如下:

- (一)「實質關係人」之法令規定:「證券發行人財務報告編製準則」 第 18 條規定:「發行人應依國際會計準則第 24 號規定,充分揭 露關係人交易資訊,於判斷交易對象是否為關係人時,除注意其 法律形式外,亦須考慮其實質關係。具有下列情形之一者,除能 證明不具控制或重大影響者外,應視為實質關係人,須依照國際 會計準則第 24 號規定,於財務報告附註揭露有關資訊:一、公司 法第 6 章之 1 所稱之關係企業及其董事、監察人與經理人。二、 與發行人受同一總管理處管轄之公司或機構及其董事、監察人與 經理人。三、總管理處經理以上之人員。四、發行人對外發布或 刊印之資料中,列為關係企業之公司或機構。」
- (二)關係人範圍之異動:我國原適用之「財務會計準則公報」第6號「關係人交易之揭露」規定「若公司董事長或總經理與其他公司之董事長或總經理為同一人,或具有配偶或二親等以內關係之他公司,通常為企業之關係人。」但國際會計準則第24號(IAS24)「關係人揭露」第11條則認為,下列情形非屬關係人:「兩個體若僅因其擁有一位相同之董事或其他主要管理階層成員,或僅因一個體之主要管理階層之某一成員對另一個體具重大影響。」,兩者範圍有所不同。
- (三)關係人是否要屬重大交易才需揭露:我國原適用之「財務會計準則公報」第6號「關係人交易之揭露」第4款規定「每一會計期間,企業與關係人間如有重大交易事項發生,應於財務報表附註中揭露下列資料」,故於實務上關係人交易是否需達重大程度才需揭露致生疑慮,前述最高法院99年度台上字第8068號判決認為應屬重大交易才需揭露,惟國際會計準則第24號(IAS24)

「關係人揭露」第13條規定「母公司與子公司間不論是否有交易, 皆應揭露其關係。個體應揭露其母公司及最終控制者(若與母公 司不同) 之名稱。」,第14條規定「為使財務報表使用者就關係 人關係對個體之影響形成其觀點,當有控制關係存在時,不論關 係人是否有交易,皆應揭露關係人關係。」依據 IAS24 規定,只 要係屬關係人,不論有無交易或交易是否重大,均應揭露於財務 報表中。但依我國「證券發行人財務報告編製準則」第 15 條規定 「財務報告為期詳盡表達財務狀況、財務績效及現金流量之資訊, 對下列事項應加註釋:十七、與關係人之重大交易事項。」同法 第17條則規定:「財務報告附註應分別揭露發行人及其各子公司 本期有關下列事項之相關資訊,母子公司間交易事項亦須揭露:… (七)與關係人進、銷貨之金額達新臺幣一億元或實收資本額百 分之二十以上。 (八) 應收關係人款項達新臺幣一億元或實收資 本額百分之二十以上。」該編制準則之規定仍有關係人「重大」 交易之規定,與 IAS24 規範之內容不同,實務上應如何適用仍有 待主管機關釋疑。

柒、防制作為及建議

一、強化辨識關係人之內控程序並揭露交易對象資訊

我國「證券發行人財務報告編製準則」及「公開發行公司建立內部控制度處理準則」對關係人之定義及於財務報表上應行揭露事項,以及關係人交易之管理,均有明確規範,惟公司經營階層若刻意隱匿關係人之身分時,相關規定將形同具文,難以達成規範目的及效果,故如何避免公司經營階層刻意隱匿交易對象之

關係人身分,實為關係人交易相關規範能否落實之重要前提因素。 依「公開發行公司建立內部控制制度處理準則」第8條規定「公 開發行公司之內部控制制度,除包括前條對各種交易循環類型之 控制作業外,尚應包括對下列作業之控制:…十、關係人交易之 管理…」,依中華民國內部稽核協會說明,前揭「關係人交易之 管理」內容,可酌予參考下列項目及公司整體之營運活動,設計 公司內控制度: (1) 關係人的辨識及維護。(2) 關係人交易管 理。(3)關係人交易之對帳、調節及清算。(4)關係人交易合 約管理。(5)關係人交易之表達與揭露。我國於內控制度中雖有 關係人辨識之相關規定,惟實際上似仍未能發揮防制之效果,以 本案為例,金○昌公司之交易對象啟○公司係於 94 年 7 月 7 日成 立,股本僅 100 萬元,交易對象之資本額、財務能力、實際營運 績效、交易目的、承受風險之能力及客戶的真實身分等均有可疑, 卻能於 94 年 8 月間以 12 億元之價格向白○鵝建設購得不良債權, 並於 95 年 5 月間與金○昌公司從事總價達 18 億元之以物抵償交 易,顯見相關內控制度,仍無法防止經營階層隱匿關係人身分而 從事不法之弊端,為防制該弊端,除內控制度應強化辨識關係人, 對於交易對象之財務能力、交易目的及真實身分,亦應落實認識 客戶(Know your client)程序,就交易對象之資本額、實際營 運績效、承受風險之能力及客戶的真實身分等均應加以評估確認, 於取得或處分資產處理程序中亦應制訂揭露交易對象之相關規範, 並於財務報表或公告重大訊息時揭露相關訊息,方能避免經營階 層刻意隱匿關係人身分而從事不法。

二、建立資產鑑價客觀基準並強化專業估價業者責任

「公開發行公司取得或處分資產處理準則」第9條規定「公 開發行公司取得或處分不動產或其他固定資產,除與政府機構交 易、自地委建、租地委建、或取得、處分供營業使用之機器設備外, 交易金額達公司實收資本額百分之 20 或新臺幣 3 億元以上者,應 於事實發生日前取得專業估價者出具之估價報告,並符合下列規 定:一、因特殊原因須以限定價格、特定價格或特殊價格作為交 易價格之參考依據時,該項交易應先提經董事會決議通過,未來 交易條件變更,亦應比照上開程序辦理。二、交易金額達新臺幣 10 億元以上,應請 2 家以上之專業估價者估價。三、專業估價者 之估價結果有下列情形之一,除取得資產之估價結果均高於交易 金額,或處分資產之估價結果均低於交易金額外,應洽請會計師 依會計研究發展基金會所發布之審計準則公報第20號規定辦理, 並對差異原因及交易價格之允當性表示具體意見: (一) 估價結 果與交易金額差距達交易金額之百分之 20 以上。(二)二家以上 專業估價者之估價結果差距達交易金額百分之 10 以上。四、專業 估價者出具報告日期與契約成立日期不得逾 3 個月。但如其適用 同一期公告現值且未逾6個月,得由原專業估價者出具意見書。 建設業除採用限定價格、特定價格或特殊價格作為交易價格之參 考依據外,如有正當理由未能即時取得估價報告者,應於事實發 牛之即日起算 2 週內取得估價報告及前項第 3 款之會計師意見。 I 依前揭規定,公開發行公司於取得或處分不動產雖需取得專業估 價者之估價報告,惟實際常發生估價業者配合內部人要求,依內 部人指定之價格出具估價報告,本案金○昌公司即係指定價格, 要求徐○吉出具誠○公司及大○會公司兩份估價報告,因該等估

價報告涉及專業分析及估價者之主觀判斷意見,缺乏客觀之評價基準,往往造成偵辦時難以認定損害,故實有必要建立客觀之資產評價基準,方能避免估價業者配合公司內部人作價而出具不實報告,我國為推動不動產交易資訊透明化,於100年12月13日通過不動產經紀業管理條例、地政士法及平均地權條例(合稱「地政3法」)修正案,均有要求不動產交易價格應已實價申報登錄,此有助於鑑價報告建立客觀基礎,惟如何落實仍有賴主管機關進一步規劃;另對不動產估價師之法律責任,我國雖有「不動產估價師法」規範不動產估價師之登記、開業、業務及責任等事項,對出具不實報告之估價業者可能涉及刑法背信及偽造文書罪責,惟因估價報告涉及專業主觀之分析判斷,縱使該估價結果未能實際反映不動產之價值,仍難以認定其係屬「明知不實」而予以究責,故不動產實價登錄施行後,就「不動產估價師法」宜配合修正,使土地鑑價程序得以更透明客觀。

另依據「證券發行人財務報告編制準則」第9條規定資產負債表應包含項目中,有關不動產者包含(1)不動產、廠房及設備:係指用於商品或勞務之生產或提供、出租予他人或供管理目的而持有,且預期使用期間超過一個會計年度之有形資產項目。不動產、廠房及設備之後續衡量應採成本模式,其會計處理應依國際會計準則第16號規定辦理。(2)投資性不動產:係指為賺取租金或資本增值或兩者兼具,而由所有者或融資租賃之承租人所持有之不動產。投資性不動產之後續衡量應採用成本模式,其會計處理應依國際會計準則第40號規定辦理。另編制準則第26條規定依不動產之種類,訂有不同之資產評估方式,日後於涉及不動產出售之掏空資產類型時,得依不動產之類型,藉由財務報表之相關衡量方式及資料,瞭解內部評價情形,惟能否以前述資產評價結果做為參考,判斷交易交格之合理性,仍須依個案狀況認定。

三、事實上董事及影子董事之規範

本案金○昌公司雖屬上市公司,惟登記負責人陳○文卻僅係 人頭,並無實際參與公司營運;另啟○公司之登記負責人劉○芳 亦係人頭,林○明於該等公司均未擔任董事、監察人或經理人等 職務,卻仍藉由金○昌公司總經理及財務長等人掏空公司資產。 另林○明雖非中○信託董事,惟因宏○集團係屬中○信託大股東, 並取得中○信託董事會三席董事會,一席監察人之席位,使其仍 能指揮該等董、監事而參與公司決策,我國人頭登記負責人及「影 子董事」之情形相當浮濫,犯罪行為人藉以規避刑責,增加偵辦 之困難。為解決前述弊端以提升公司治理機能,我國 101 年 1 月 間修正公布公司法第8條第3項「公開發行股票之公司之非董事, 而實質上執行董事業務或實質控制公司之人事、財務或業務經營 而實質指揮董事執行業務者,與本法董事同負民事、刑事及行政 罰之責任。但政府為發展經濟、促進社會安定或其他增進公共利 益等情形,對政府指派之董事所為之指揮,不適用之。」該法條 修正草案條文對照表之說明「按公司之董事依其顯現於外之身分 不同,區分為董事、事實上董事及影子董事(Shadow director) 3 種,所謂董事,指依公司依法撰出之董事;所謂事實上董事,指 非董事而事實上有執行董事事務之外觀者,例如:公司之總裁; 所謂影子董事,指非董事而經常指揮公司之董事,但未對外顯現 其董事身分,並藉由指揮董事以遂其執行公司業務之目的者,後 二者統稱為實質董事。」故日後認定董事時,不再依據形式上名 稱,事實上董事及影子董事亦需負民事、刑事及行政責任。惟前 揭公司法之修正規定,目前僅限於公開發行股票之公司,為落實 公司治理之機能,宜擴大適用至非公開發行公司,方能全面避免 權責不符之弊端。

捌、結語

金融犯罪具有與時俱進之特質,不同產業之企業,其掏空資產及 財務報表舞弊手法均有所不同,尤其關係企業之集團性犯罪,複雜的財務操作牽涉財務、會計、稅務及資產鑑價等專業知識,承辦人員往往礙於所學而難以深入,且我國自 102 年採用 IFRSs 後,對公司財務會計制度及資訊系統、會計師查核簽證、政府機關監理、投資人使用及分析財務報表,均有重大影響,如何使辦案人員具備深入瞭解財務報表之能力,理解內控制度與舞弊手法之關連,實為偵辦金融犯罪之重要課題。我國近年來雖積極推動鑑識會計,惟因所需之鑑識會計專業人員仍須外聘會計師等專業人員,此礙於經費等因素迄今仍未能建構完整之會計鑑識制度,另涉及金融經濟犯罪之企業均有其聘任之會計師,惟國內知名會計師事務所數量有限,外聘之鑑識會計師若涉及其所負責會計財務業務之相關企業時,恐易生利害衝突時之疑慮。鑑識會計既屬金融犯罪調查所必須,長遠之計政府仍應自行建立專業之會計鑑識機構,延攬專業人員,不僅得以撙節經費,亦得避免因外聘鑑識人員不具司法值查身分,於值查時所衍生之可能疑慮及利益衝突等弊端。

註 釋

註1:

國際會計準則理事會(IASB)之前身為國際會計準則委員會,主要是由日本、法國、德國及美國等會計團體發起,中國亦於西元 1998年加入,西元 2001年4月新成立之 IASB 決定保留並繼續修訂之前頒布的國際會計會計準則(International Accounting Standards,IASs),之後新制訂頒布的準則則統稱為 IFRS。

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- 九、 臺灣高等法院 98 年度金上重訴字第 16 號刑事判決,99 年 4 月 7 日。
- 十、 臺灣臺北地方法院 100 年度金重訴字第 8 號刑事判決, 100 年 12 月 8 日。
- 十一、廖鴻儒, IAS24 關係人揭露, 勤業眾信聯合會計師事務所, 100 年 3 月 15 日。
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rood safety crises occ egal use of maleic anhydride modin Ilin in food for p ncial flavoring and áses even ip sese are not of selfish est of mor ir influen ust consi eat to n ecurity, Part Six n nation d its risk 第六部分 This year overvie and pres reventio 重要紀事 and cont past ye Chronicle explaine he statist e data is a informati the previo al report o at readers w elated to eco e the Bureau and any shortcomings needed so that the Bureau will be abl of economic crimes

102年重要紀事 Chronology of Major Events of 2013

日 期 Date	事 略 / Brief Description
102.1.7	臺北市調查處偵辦天o公司及生o公司林oo等,以合會及投資畫作與會館等名 義非法吸金,涉嫌違反銀行法。
2013.1.7	The investigation of Taipei City Field Office on Lin oo of Tian o and Shen o Companies being suspected of violating the provisions prescribed in Banking Act for illegal fund raising under the names of credit association and investments in paintings as well as halls.
102.1.9	高雄市調查處偵辦香港商勵o公司臺灣分公司宋oo等從事地下通匯,涉嫌違反銀行法。
2013.1.9	The investigation of Kaohsiung City Field Office on Song oo et al of Hong Kong Li o Company who engaged in underground remittance which violates the provisions of the Banking Act.
102.1.11	南部地區機動工作站偵辦股票上市和o公司前董事長張oo,以浮報工程款及購買不實發票方式掏空和o公司資產,涉嫌違反證券交易法。
2013.1.11	Criminal case of Chung oo, the former President of listed Ho o Company who emptied Ho o Company's assets with inflated construction costs and false invoices which violates the provisions prescribed in Securities and Exchange Act, was investigated by Southern Region Mobile Task Forces
102.1.11	臺北市調查處偵辦股票上市台o公司董事長劉oo,以賤售台o公司關係企業股票及以異常高價購買天o公司股票,致生重大損害於台o公司,涉嫌違反證券交易法。
2013.1.11	The investigation of Taipei City Field Office on Liu oo, the President of listed Tai o Company whom sold the stock of Tai o Company's affiliate and bought the stock of Tai o Company at a very high price which resulted in significant damage to the said company and violated the provisions prescribed in Securities and Exchange Act.
102.1.11	自日本追緝外逃通緝犯蔡oo返國歸案。
2013.1.11	The capture of abroad fugitive Zhai oo from Japan to return to Taiwan and bringing him to justice
102.1.22	臺南市調查處偵辦王oo、蘇oo等,未經金管會許可,擅自非法經營證券及期 貨等事業,涉嫌違反期貨交易法等。
2013.1.22	The investigation of Tainan City Field Office on Wang oo and Su oo whom illegally operated securities and futures business which violated the provision of Futures Trading Act.

日期 Date	事 略 / Brief Description
102.1.25	新北市調查處偵辦曼o公司蔡oo等,販賣仿冒新加坡商鱷o國際公司手錶,涉 嫌違反商標法。
2013.1.25	The investigation of New Taipei City Field Office on Zai oo of Man o Company violation against the provisions prescribed in Trademark Act for selling counterfeit watches of crocodile o International Singapore trader.
102.1.30	屏東縣調查站偵辦施oo等,非法從事地下通匯,涉嫌違反銀行法。
2013.1.30	The investigation of Pingtung County Field Station on Shi oo et al who engaged in illegal remittance which violated the provisions prescribed in Banking Act.
102.2.1	屏東縣調查站偵辦晶o女人飾家負責人許oo,仿冒 Louis Vuitton 及 Gucci 等品牌之皮件、皮帶、眼鏡、筆筒、圍巾,涉嫌違反商標法。
2013.2.1	The investigation of Pingtung County Field Station on Shiu oo, the responsible person of Chun o Fashion Accessory Store suspected of violating the provisions prescribed in Trademark Act for selling leather goods, belts, glasses, pens and scarfs of counterfeit brands such as Louis Vuitton and Gucci.
102.2.6	屏東縣調查站偵辦廖oo等,非法經營地下期貨,涉嫌違反期貨交易法。
2013.2.6	The investigation of Pingtung County Field Station on Liao $\circ \circ$ being suspected of violating the provisions prescribed in Futures Trading Act for operating illegal underground futures business.
102.3.1	臺北市調查處偵辦股票上櫃普o公司董事長王oo等人,勾結基金經理人炒作普o公司股價,涉嫌違反證券交易法。
2013.3.1	The investigation of Taipei City Field Office on Wang oo, the President of Publicly traded Pu o Company who colluded with fund manager to speculate on the said Company's stock price which violates the provisions prescribed in Securities and Exchange Act.
102.3.5	彰化縣調查站偵辦華o公司前董事長張oo等人,製作不實財務報表,涉嫌違反 證券交易法。
2013.3.5	The investigation of Changhua County Field Station on Chung oo, the former President of Hua o Company who produced false financial reports which violates the provisions prescribed in Securities and Exchange Act.

日期 Date	事 略 / Brief Description
102.3.6	中部地區機動工作站偵辦紅o公司翁oo、李oo等人,侵占公司款項,涉嫌業務 侵占。
2013.3.6	The investigation of Taichung Regional Mobil Task Force on Won oo and Lee oo of Hon o Company who invaded company money and committed crime of business embezzlement
102.3.7	臺北市調查處偵辦臺灣東o公司彭oo,製作虛偽傳票,向東o公司詐取財務, 涉嫌詐欺等。
2013.3.7	The investigation of Taipei City Field Office on Peng oo of Don o Company who produced a false summons to extort money from the said Company.
102.3.7	雲林縣調查站偵辦高oo於露天拍賣網站販售自大陸地區輸入之「康o乳膏」禁藥,涉嫌違反藥事法。
2013.3.7	The investigation of Yunlin Field Station on Koo of being suspected of violating the provisions prescribed in Pharmaceutical Affairs Law for selling banned drugs of "Kan o Cream" imported from mainland China.
102.3.13	花蓮縣調查站偵辦宜蘭縣威o公司等,非法販售「紅o力紅藻錠」、「耐o力紅藻 錠」等偽藥,涉嫌違反藥事法。
2013.3.13	The investigation of Hualan Field Station on Yilan Wei o Company which violated the provisions prescribed in Pharmaceutical Affairs Act for illegally selling the counterfeit drugs "Red o Power Red Algae Tablet" and "Nai o Power Red Algae Tablet"
102.3.13	中部地區機動工作站偵辦濤o集團董事長吳oo等人,操縱股票上市零o公司及 股票上櫃凱o公司股價,涉嫌違反證券交易法。
2013.3.13	The investigation of Central Regional Mobil Task Force on Wu oo, the President of Tao o Group, being suspected of violating the provisions prescribed in Securities and Exchange Act for manipulating the stock prices of listed Ling o Company and publicly traded Kei o Company.
102.3.19	高雄市調查處偵辦海o公司負責人陳oo等非法吸金,涉嫌違反銀行法。
2013.3.19	The investigation of Kaohsiung City Field Office on Chen oo, the responsible person for Hai o Company, suspected of violating the provisions prescribed in Banking Act for illegal fund raising.

日期 Date	事 略 / Brief Description
102.3.21	臺北市調查處偵辦股票上市超o公司經理陳oo及大o證券公司資深副總經理黃oo等,從事内線交易,涉嫌違反證券交易法。
2013.3.21	The investigation of Taipei City Field Office on both Chen oo, the manager of listed Chou o Company, and Hung oo, the senior vice General Manager of Da o Security Company, suspected of violating the provisions prescribed in Securities and Exchange Act for engaging in inside trading.
102.3.21	自澳門追緝外逃通緝犯徐oo返國歸案。
2013.3.21	The capture of abroad fugitive Shiu oo from Macau and sent back to Taiwan to face justice.
102.3.22	上海市公安局副局長陳臻等 13 人,由内政部警政署刑事警察局陪同至本局工作會談,商討合作偵辦事宜。
	A delegation of 13 personnel headed by Deputy Director of Shanghai Municipal
2042 2 22	Public Security Bureau Mr. Chen Zhen visited MJIB under the company of Criminal
2013.3.22	Investigation Bureau of National Police Agency visited MJIB to conduct work
	discussion on matters of investigation cooperation.
102.3.25	彰化縣調查站偵辦郭oo,未經主管機關許可產製「派o淨」等偽農藥,涉嫌違 反農藥管理法。
	The investigation of Changhua County Field Station on Guo ○ o suspected of
2013.3.25	violating the provisions prescribed in Agro-pesticides Management Act for selling
	the counterfeit pesticide "Pai o Gin" without the approval of competent authority.
102.3.26	臺北市調查處偵辦昱o公司吳oo及日o公司張oo等,販售來源不明採血管,涉 嫌違反藥事法等。
	The investigation of Taipei City Field Office on Woo of Li o Company and Chung oo
2012 2 20	of Zu oo Company suspected of violating the provisions prescribed in
2013.3.26	Pharmaceutical Affairs Act for selling blood collection tubes from an unknown
	source.
102.3.29	臺北市調查處偵辦中國o公司董事長王oo等,非法挪用公司資金,涉嫌違反證券交易法。
2013.3.29	The investigation of Taipei City Field Office on Wang oo, the president of China o
	Company, suspected of violating the provisions prescribed in Securities and
	Exchange Act for misappropriation of company funds.

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日期 Date	事 略 / Brief Description
102.4.11	臺北市調查處偵辦金o公司陳oo等非法吸金,涉嫌違反銀行法。
2013.4.11	The investigation of Taipei City Field Office on Chen oo of Kim o Company suspected of violating Banking Act for raising funds illegally.
102.4.13	新北市調查處偵辦金o公司負責人施oo,販售未上櫃公司股票,涉嫌違反證券 交易法。
2013.4.13	The investigation of New Taipei City Field Office on Chi oo, the person responsible for Kim o Company, which violated the provisions prescribed in Securities and Exchange Act for selling unpublicized company stock.
102.4.15 102.4.17	由法務部國際及兩岸法律司司長陳文琪率領本局經濟犯罪防制處李科長歙明 及業務相關之檢察官、陸委會及司法警察等單位代表計 10 人,赴大陸北京市 公安部進行業務交流。
2013.4.15 2013.4.17	A delegation of 10 representatives including Chen Wen-qi, the director of Department of International and Cross-Strait Legal Affairs, Ministry of Justice and Section Chief of MJIB Economic Crime Prevention Division Mr. Lee Won-ming as well as business-related prosecutors and personnel of judicial police units visited Beijing Municipal Public Security Bureau (China) to conduct business exchange.
102.4.16	参加中華民國全國商業總會等單位在臺北市克緹國際集團總部大樓舉辦之 「2013 第八屆海峽兩岸商標論壇」。
2013.4.16	Participating in the "2013, the 8 th Cross - strait Brand Forum" organized by General Chamber of Commerce of R.O.C at the Headquarters of Kelti International Group.
102.4.23 102.4.26	本局吳副局長莉貞率團赴香港、澳門地區拓展多元聯繫管道。
2013.4.23	Deputy Director General of MJIB Ms. Wu Li-gen led team to HK and Macau to
2013.4.26	develop multiple contact channels.
102.4.25	雲林縣調查站偵辦大oo農藥行負責人林oo,販售偽農藥,涉嫌違反農藥管理 法。
2013.4.25	The investigation of Yulin Field Station on Lin oo, the person responsible for Da oo Pesticide Shop, suspected of violating the provisions prescribed in Pesticide Management Act by selling fake pesticide.

日期	事 略 / Brief Description
Date	事
102.4.25	屏東縣調查站偵辦黃oo,製造販賣「砰o丸」偽藥,涉嫌違反藥事法。
	The investigation of Pintung Field Station on Hung oo suspected of violating the
2013.4.25	provisions prescribed in Pharmaceutical Affairs Law by selling fake drug of "Pon o
	Pill".
100 100	臺南市調查處偵辦胡oo等假藉『廣西南寧純資本運作投資』非法吸金,涉嫌
102.4.29	詐欺。
	The investigation of Tainan City Field Office on Hu oo who was suspected of
2013.4.29	offenses of fraud for illegally raising funds under the name of "Guangxi
	Nanning Pure Capital Investment Operation "
	参加法務部召開之「海峽兩岸共同打擊犯罪及司法互助協議第 10 次聯繫協調
102.4.29	會議」。
	Participating in the "10 th Communication and Coordination of Agreement on
2013.4.29	Combating Crimes across the Strait and Mutual Judicial Assistance" convened by
	Ministry of Justice.
102.5.2	臺北市調查處偵辦聯o公司呂oo等人,於公司合併之重大消息公開前,從事内
102.5.2	線交易,涉嫌違反證券交易法。
	The investigation of Taipei City Field Office on Lu oo of Union o Company
2013. 5. 2	suspected of violating the provisions prescribed in Securities and Exchange Act for
	engaging in insider trading prior to the major new publication of the said company.
102.5.2	航業調查處高雄調查站偵辦鍾oo等,販售未辦理許可登記之動物用偽藥,涉
102.5.2	嫌違反動物用藥品管理法。
	The investigation of Kaohsiung Station, Marine Affairs Field Office on Ghun oo
2013.5.2	suspected of violating the provisions prescribed in Veterinary Drugs Control Act by
	selling fake veterinary drugs without certificate of approval license
102.5.3	自大陸上海市追緝外逃通緝犯張oo返國歸案。
2013.5.3	The capture of abroad fugitive Chung oo from China Shanghai City and escorting
2015.5.5	him to Taiwan to face justice
102 5 10	北部地區機動工作站偵辦新北市民藍oo,以不正方法逃漏遺產稅,涉嫌違反
102.5.10	税捐稽徵法。
	The investigation of Northern Regional Mobile Task Force on New Taipei City
2013.5.10	citizen Lan oo suspected of violating Tax Collection Act by using illegal way to
	escape inheritance tax.

日 期 Date	事 略 / Brief Description
102.5.14	新北市調查處偵辦義o公司龍潭廠,虛偽登載不實原物料使用期限,涉嫌違反 食品衛生管理法等。
2013.5.14	The investigation of New Taipei City Field Office on Longtan plant of Yi o Company which violated the provisions prescribed in Act Governing Food Sanitation by falsely recording untrue effective period of raw materials.
102.5.15	基隆市調查站偵辦徐oo等人,未經許可擅自製造含有西藥成分之「鼎o微量活動元素」,涉嫌違反藥事法。
2013.5.15	The investigation of Keelung City Field Station on Shiu oo who was suspected of violating the provisions prescribed in Pharmaceutical Affairs Law by selling and manufacturing "Tin o Trace Active Element " containing medical ingredient without being approved.
102.5.15	北部地區機動工作站偵辦陳林oo等,以盤前高價委買等手法操縱華o公司股價,涉嫌違反證券交易法。
2013.5.15	Investigation by Northern Regional Mobil Task Force on Chen Lin oo suspected of violating the provisions prescribed in Securities and Exchange Act by manipulating Hu o Company's stock price by bidding prior to stock market opening with higher price.
102.5.21	新北市調查處偵辦宇o公司前董事長黃oo等,以虛偽、詐欺方式販售鼎o公司 股票,涉嫌違反證券交易法。
2013.5.21	The investigation of New Taipei City Field Office on Hung oo, the former President of Yu o Company and other persons who were suspected of violating the provisions prescribed in Securities and Exchange Act by Selling Tin o Company stock in false or fraudulent ways.
102.5.21	北部地區機動工作站偵辦字o光電公司負責人王oo及鍾oo等,違背其職務向廠商索取工程回扣,涉嫌違反證券交易法及洗錢防制法等。
2013. 5.21	The investigation of Northern Regional Mobile Task Force on Wang oo, the responsible person of Yu o Light Electrical Company and Chung oo et al suspected of violating the provisions prescribed in Securities and Exchange Act and Money Laundering Control Act by betraying their duties and requesting kickbacks from construction suppliers.
102.5.23	臺東縣調查站偵辦陳oo等,非法從事地下通匯,涉嫌違反銀行法。
2013.5.23	The investigation of Taitung Field Station on Chen oo suspected of violating the provisions prescribed in Banking act by engaging in underground remittance.

日期	事 略 / Brief Description
Date	事
102.5.28	桃園縣調查站偵辦萬o公司,製造銷售黑心冷氣機,涉嫌妨害農工商罪。
2013.5.28	The investigation of Taoyuan Field Station on Won o Company which was
	suspected of committing Offenses Against Agriculture, Industry, and Commerce by
	manufacturing and selling un-honest air conditioners.
402 5 20	高雄市調查處偵辦元o工廠負責人邱oo等,製造添加過量苯甲酸於菜脯中,涉
102.5.29	嫌違反食品衛生管理法。
	The investigation of Kaohsiung City Field Office on Chiu oo, the person responsible
2012 5 20	for Yuan o factory, suspected of violating the provisions prescribed in Act
2013.5.29	Governing Food Sanitation by adding excess benzoic acid in the manufacture of
	dried radish.
102 5 20	臺北市調查處等 12 個外勤單位,同步偵辦非法仲介交易未上市(櫃)公司股
102.5.29	票、非法經營證券期貨投資顧問及地下期貨案件,合計執行43案。
	Investigation synchronically conducted by 12 field units of Taipei City Field Office
2013.5.29	into 43 cases of illegal trading brokers of unlisted (OTD) stocks, illegal operation of
	securities and futures investment consultancy and underground futures.
102.5.30	南部地區機動工作站偵辦立o公司負責人蔡oo等,以工業用之抗氧化劑添加於
102.5.50	洋菜粉、愛玉粉,涉嫌詐欺及違反食品衛生管理法等。
	The investigation of Southern Regional Mobile Task Force on Zai oo, the
102.5.30	responsible person of Li o, suspected of violating the provisions prescribed in Act
102.5.50	Governing Food Safety and Sanitation by adding industrial antioxidants in agar and
	jelly powders.
102.5.30	召開第 124 次「經濟犯罪防制執行會報」。
2013.5.30	Convening the 124 th "Inter-agency Meetings on the Execution of Economic Crime
2013.3.30	Prevention"
102.5.31	南部地區機動工作站偵辦高o公司董事長呂oo,賤賣該公司土地及不合營業常
102.3.31	規之借貸,涉嫌違反證券交易法。
2013.5.31	The investigation of the Southern Region Mobile Task Force on Lu oo, the
	President of Kao o Company, suspected of violating the provisions prescribed in
	Securities and Exchange Act by selling the said Company's land in cheaper price
	and involving in irregular business loans.

日期	事 略 / Brief Description
Date	- , · · · ·
102.6.3	桃園縣調查站偵辦張oo及阮oo等,販售含有西藥成分之「麗o精華膠囊」、「魅
	o精華膠囊」及「速o膠囊」減肥食品,涉嫌違反藥事法。
	The investigation of Taoyuan County Field Station on Chung oo and Ruan oo
2013.6.3	suspected of violating the provisions prescribed in Pharmaceutical Affairs Act by
2013.0.3	selling diet foods of "Li ○ extract capsules", "Charm ○ essence capsule" and "Speed
	O Capsule" which contained medical ingredients.
102.6.4	南部地區機動工作站偵辦寶o公司負責人白oo等,藉籌組翻o俱樂部違反多層
102.0.4	次傳銷目的,涉嫌違反公平交易法。
	The investigation of Southern Region Mobil Task Force on Pai oo, the person
2013.6.4	responsible for Po o Company, suspected of violating the provisions prescribed in
	Fair Trade Act by organizing Phan o club to engage in multi-level marketing.
102.6.4	臺北市調查處偵辦一o公司製造含超標致癌物之雙o醬油,涉嫌違反食品衛生
102.0.4	管理法等。
	The investigation of Taipei City Filed Office on Yi o Company which violated the
2013.6.4	provisions prescribed in Act Governing Food Safety and Sanitation by
	manufacturing Shuang o sauce containing excessive ingredient of carcinogen.
102.6.6	南投縣調查站偵辦康o公司董事長林oo等人,虛增康o公司營收,並登載於財
102.0.0	務報表及相關傳票,涉嫌違反證券交易法等。
	The investigation of Nantou County Field Station on persons including Lin oo, the
2013.6.6	President of Kan o Company, for violating the provisions prescribed in Securities
2013.6.6	and Exchange Act by inflating revenue of the said Company in financial statement
	and relevant vouchers.
102.6.14	航業調查處基隆調查站偵辦達o公司負責人蔣oo等,販售未上市(櫃)公司股
102.6.14	票・渉嫌違反證券交易法。
	The investigation of Keelung Station, Marine Affairs Field Office on Gian oo, the
2012 (14	person responsible for Da o Company, suspected of violating the provisions
2013.6.14	prescribed in Securities and Exchange Act by selling unlisted and un-publicly
	traded company's stock.
102 C 17	臺北市調查處偵辦分析師柯oo,散布流言及不實資料,操縱旭o公司股價,涉
102.6.17	嫌違反證券交易法。
	The investigation of Taipei City Field Office on Analyst Koo o of being suspected of
2013.6.17	violating the provisions prescribed in Securities and Exchange Act by spreading
	rumors and false data to manipulate Shi o Company's stock price.

日期	事 略 / Brief Description
Date	J Wilei Description
102.6.17	新竹市調查站偵辦東o光電公司離職員工郭oo等,洩漏任職期間所知悉之工商 祕密,涉嫌妨害秘密罪。
2013.6.17	The investigation of Hsinchu Field Station on Guo oo, the former employee of East o Optical Company, who committed offenses against privacy by disclosing corporate secrets during his tenure.
102.6.17	大陸上海市公安局刑事偵查總隊副總隊長兼緝毒處長黃輝等 15 人至本局參訪,並進行兩岸共同打擊犯罪業務交流與工作會談。
2013.6.17	A delegation of 15 personnel led by Deputy Chief of Crime Detection Continental of Shanghai Municipal Public Security Bureau as well as Director of Drug Detection Division Mr. Huang Hui came to visit MJIB to conduct business exchange and work discussion on issue of combating crimes across the strait.
102.6.18	臺北市調查處偵辦智o公司董事長朱oo等人,從事内線交易,涉嫌違反證券交易法。
2013.6.18	The investigation of Taipei City Field Office on Zhu oo, the former President of Ze o Company, suspected of violating the provisions prescribed in Securities and Exchange Act by engaging in insider trading.
102.6.22 102.6.24	廉政處陳專門委員國強及經濟犯罪防制處林科長中輝等,赴大陸濟南參加「國際反貪局聯合會」。
2013.6.22	Special member of Agency Against Corruption Mr. Chen Kuo-chan and Section Chief of Economic Crime Prevention Division Mr. Lin Chung-hui went to Jinan in
2013.6.24	China to participate in "International Anti-Corruption Bureau Federation."
102.6.24	臺北市調查處偵辦投資人林oo操縱正o公司股價,涉嫌違反證券交易法。
2013.6.24	The investigation of Taipei City Field Office on Lin oo, suspected of violating the provisions prescribed in Securities and Exchange Act by manipulating Chun o Company's stock price.
102.6.25	臺北市調查處偵辦翁oo等人操縱全o公司股價,涉嫌違反證券交易法。
2013.6.25	The investigation of Taipei City Field Office on Won oo, suspected of violating the provisions prescribed in Securities and Exchange Act by manipulating Cheng o Company's stock price.
102.6.25	宜蘭縣調查站偵辦蔡oo等,未經核准擅自販售偽農藥,涉嫌違反農藥管理法。
2013.6.25	The investigation of Yilan County Field Station on Zai o o, suspected of violating the provisions prescribed in Agro-pesticides Management Act by selling unapproved counterfeit pesticides.

日期	事 略 / Brief Description
Date	事 略 / Brief Description
102.6.25	舉辦「國内投信基金經理人操作共同基金衍生經濟犯罪問題探討與防制」研討會。
2013.6.25	Organizing the symposium of "Exploration and Prevention of Economic Crimes Derived from the Operation of Mutual Funds by Domestic Investment Trust Fund Managers"
102.6.26	召開「第82次追緝外逃經濟罪犯協調小組會議」。
2013.6.26	Convening the 82th meeting of "Apprehending Fugitive Economic Criminals Coordinating Task Force".
102.6.26	大陸上海市第二中級人民法院副院長高長久等 10 人,至本局參訪。
2013.6.26	A delegation of 10 personnel headed by Deputy Chief of Shanghai No. 2 Intermediate People's Court of Mainland China Mr. Kao Chen-jui came to visit MJIB.
102.6.28	臺北市調查處偵辦昱o公司前董事長李oo等人,從事内線交易,涉嫌違反證券 交易法。
2013.6.28	The investigation of Taipei City Field Office on Lee oo, the former President of Yu o Company, suspected of violating the provisions prescribed in Securities and Exchange Act by engaging in insider trading.
102.7.3	臺北市調查處偵辦媚o峰公司等,販售已逾保存期限產品,涉嫌詐欺等。
2013.7.3	The investigation of Taipei City Field Office on Ma o Form Company which committed Offenses of Fraudulent by selling overdue products.
102.7.5	新北市調查處偵辦幃o公司董事長陳oo等人,操縱幃o公司股價,涉嫌違反證券交易法。
2013.7.5	The investigation of New Taipei Field Office on Chen oo, the President of Wei o Company, suspected of violating Securities and Exchange Act by manipulating the said Company's stock price.
102.7.5	北部地區機動工作站偵辦林郭oo及林oo等人,交易大o公司及綠o公司股票, 從事内線交易,涉嫌違反證券交易法。
2013.7.5	The investigation of Northern Regional Mobil Task Force on Linguo oo and Lin oo, suspected of violating the provisions of Securities and Exchange Act by engaging in insider trading of transacting Da o and Green o stocks
102.7.8	大陸海關總署緝私局局長劉曉輝等 6 人至本局參訪。
2013.7.8	A delegation of 6 personnel headed by Director of Customs Anti-smuggling Bureau of the People's Republic of China Mr. Liu Xiao-hui visited MJIB.

日期 Date	事 略 / Brief Description
102.7.10	大陸公安部港澳臺辦公室副處長齊朝棟率「查緝毒品實務研習交流團」8人至本局參訪。
2013.7.10	A delegation of 8 personnel led by Mr. Chi Chuo-don, the Deputy Director of Hong Kong, Macao and Taiwan office of Ministry of Public Security of the People's Republic of China visited MJIB.
102.7.12	新北市調查處偵辦台灣奧o公司前董事長沈oo等人,操縱該公司價格,涉嫌違 反證券交易法。
2013.7.12	The investigation of New Taipei City Field Force on Shen oo, the former President of Taiwan Au o Company, suspected of violating Security and Exchange Act by manipulating the said Company's stock price.
102.7.12	大陸公安部邊防管理局局長武冬立等 9 人至本局參訪。
2013.7.12	A delegation of 9 personnel headed by Secretary of Public Security Frontier Guard Bureau Mr. Wu Don-li visited MJIB
102.7.18	参加法務部召開之「海峽兩岸共同打擊犯罪及司法互助協議第 11 次聯繫協調會議」。
2013.7.18	Participating in the "11 th Communication and Coordination of Agreement on Combating Crimes across the Strait and Mutual Judicial Assistance "convened by Ministry of Justice.
102.7.24	桃園縣調查站偵辦華o電腦公司職員葉oo盜賣公司下腳料,涉嫌業務侵占。
2013.7.24	The investigation of Taoyuan County Field Station on Yei oo of Hua o Computer Company, who was suspected of embezzlement of business by stealing and selling company scraps.
102.7.24	高雄市調查處偵辦松o公司負責人王oo等,販售擅自塗改或更換有效期間標示之「醫o痛膜衣錠」偽藥,涉嫌違反藥事法。
2013.7.24	The investigation of Kaohsiung City Field Office on Wang oo, the person responsible for Shon o Company, suspected of violating the provisions of Pharmaceutical Affairs Act by selling counterfeit drugs of "Cure o Pain Film Coating Tablet" labeled with altered or replaced effective dates.
102.7.30	臺北市調查處偵辦王oo等,隱匿年報應揭露之重要事實,涉嫌違反證券交易法。
2013.7.30	The investigation of Taipei City Field Office on Wang oo, suspected of violating the provisions prescribed in Securities & Exchange Act Branch by concealing important facts which shall be reported in annual report.

日期 Date	事 略 / Brief Description
102.7.30	東部地區機動工作站偵辦普o公司,販賣虛偽標示品質之飲水機濾芯,涉嫌妨害農工商罪。
2013.7.30	The investigation of Eastern Regional Mobile Task Force on Pu o Company which committed Offenses Against Agriculture, Industry, and Commerce by selling drinking filters with false labeling quality.
102.7.31	新北市調查處偵辦簡oo等,從事内線交易,涉嫌違反證券交易法。
2013.7.31	The investigation of New Taipei City Field Office on Jen oo, suspected of violating the provisions prescribed in Securities and Exchange Act by engaging in inside trading.
102.8.1	自菲律賓追緝外逃通緝犯張oo返國歸案。
2013.8.1	Capturing abroad fugitive Chang oo from Philippines to return to Taiwan and bringing him to face justice.
102.8.1	「大陸公安部南寧案專案會議工作團」劉路軍(公安部經濟犯罪偵查局涉衆型經濟犯罪偵查處處長)等9人,應法務部邀請至本局參訪。
2013.8.1	Being invited by the Ministry of Justice, a delegation of 9 personnel of "Working Group of China Nanning Public Security Case Project" headed by Mr. Liu Ru-jun (Director of Economic Crime Investigation of Ministry of Public Security) came to visit MJIB.
102.8.2	自澳門追緝外逃通緝犯林oo返國歸案。
2013.8.2	Apprehending abroad fugitive Lin oo from Macau to return to Taiwan and bringing him to face justice.
102.8.8	航業調查處高雄調查站偵辦嘉o水產藥品店張oo,販售含「鋅錳乃浦」成分之動物用藥,涉嫌違反動物用藥品管理法。
2013.8.8	The investigation of Kaohsiung Station, Marine Affairs Field Office on Chung oo of Ga o Shui Drug Store, suspected of violating the provisions prescribed in Veterinary Drugs Control Act by selling veterinary drug containing ingredient of Mancozeb.
102.8.15	桃園縣調查站偵辦潘oo等,非法經營地下期貨業務,涉嫌違反期貨交易法。
2013.8.15	The investigation of Taoyuan County Field Station on Pan oo et al, suspected of violating the provisions prescribed in Futures Trading Act by illegally operating underground futures business.

日期 Date	事 略 / Brief Description
102.8.15	自大陸廣州追緝外逃通緝犯周oo返國歸案。
2013.8.15	Tracking and apprehending fugitive Zhou oo from China Guangzhou and sending him back to Taiwan to face justice.
102.8.19 102.8.23	舉辦「102 年經濟犯罪防制工作專精講習班」。
2013.8.19	Organizing the "2013 Specialization Workshop for Economic Crime Prevention Works".
102.8.20	中部地區機動工作站偵辦泰o公司前董事暨福o公司負責人林oo等,操縱泰o公司股價,涉嫌違反證券交易法。
2013.8.20	The investigation of Central Regional Mobil Task Force on Loo, the former President of Thai o Company and person responsible for Fu o Company, suspected of violating the provisions of Securities and Exchange Act by manipulating the stock price of Thai o Company.
102.8.20	臺北市調查處偵辦渣o銀行員工陳oo等,擅自販售客戶資料,涉嫌違反個人資料保護法。
2013.8.20	The investigation of Taipei City Field Office on Chen oo, the employer of Cha o Bank, suspected of violating the provisions prescribed in Personal Information Protection Act by selling customer information without being approved.
102.8.28	航業調查處臺中調查站偵辦龍o公司負責人許oo等,販售未上市(櫃)公司股票,涉嫌違反證券交易法。
2013.8.28	The investigation of Taichung Station, Marine Affairs Field Office on Shiu oo, the responsible person of Long o company, suspected of violating the provisions prescribed in Securities & Exchange Act by selling unlisted (OTC) company stocks.
102.8.28	高雄市調查處偵辦 Twoer 網站吳oo,擅自以重製及公開傳輸之方式侵害他人著作財產權,涉嫌違反著作權法。
2013.8.28	The investigation of Kaohsiung City Field Office on Wu oo of Twoer website, suspected of violating the provisions prescribed in Copyright Law for infringement of other person's copyright right by ways of unauthorized reproduction and disclosure.

日期	声 M2 / Dist Danation
Date	事 略 / Brief Description
102.8.28	徐主任秘書志賢率團赴大陸北京、湖南、廣東及上海地區與公安檢察部門進行
102.9.4	工作會談。
2013.8.28	A delegation led by Chief Secretary Mr. Shiu Zhi-xin visited China Beijing, Hunan,
2013.9.4	Guangdong Provinces and Shanghai Area to conduct work discussion with
2013.9.4	Prosecution Department, Ministry of Public Security.
102.8.30	新竹市調查站偵辦啓o機械公司總經理胡oo等,以不實股東往來名義侵占該公
102.0.50	司資產,涉嫌業務侵占等。
	The investigation of Hsinchu City Field Station on Hu oo, the General Manager of
2013.8.30	Chi o Company, suspected to commit embezzlement of business by occupation of
	the said company's assets under fictitious shareholder names.
102.8.30	北部地區機動工作站偵辦宏o公司簡oo等人,將宏o公司新式手機操作介面等
	營業秘密洩漏予大陸廠商,涉嫌背信等。
	The investigation of Northern Regional Mobil Task Force on Jen oo et al, the
2013.8.30	employees of Hun o Company, suspected of committing breach of trust by selling
	confidential information of the operating interface of the said company's new H.P.
102.0.1	to China manufacturers.
102.9.1 102.9.8	王局長福林率團前往英國參加第 31 屆「劍橋國際經濟犯罪研討會」。
2013.9.1	Director General Mr. Wong Fu-lin led an delegation to participate in "The 31th
2013.9.8	Cambridge International Symposium on Economic Crime" held in England
102.9.2	吳副局長莉貞率團赴大陸北京及西安出席「第八屆海峽兩岸暨香港、澳門警學
102.9.9	研討會第二次籌備會」。
2013.9.2	Deputy Director General of MJIB Ms. Wu Li-gen led a delegation to Beijing and
2012.0.0	Xian of Mainland China to participate in "The 2 nd Preparatory Seminar for the 8 th
2013.9.9	Policeology Seminar of Both Side across Strait, Hong Kong and Macau"
102.9.3	高雄市調查處偵辦林oo,仿冒「春o」商標圖樣於洗碗精、洗衣精、浴廁清潔
102.9.3	劑、地板清潔劑等商品,涉嫌違反商標法。
2013.9.3	The investigation of Kaohsiung City Field Office on Lin ○ ○, suspected of violating
	the provisions prescribed in Trademark Act for counterfeit "Spring o" trademark in
	commodities of dish soap, laundry detergent, bathroom cleaners, and floor
	cleaners.

日期	事 略 / Brief Description
Date	all / brief bescription
102.9.12	臺北市調查處偵辦冠o公司許oo等,擅自經營地下期貨經理事業,涉嫌違反期 貨交易法。
	The investigation of Taipei City Field Office on Shiu oo of Crown o Company who
2013.9.12	was suspected of violating the provisions prescribed in Futures Trading Act by
	operating underground futures business.
102.9.12	高雄市調查處偵辦奇o公司張oo,利用電子郵件信箱傳輸或隨身硬碟下載等方式為是表表表表表表表表表表表表表表表表表表表表表表表表表表表表表表表表表表表表
	式洩漏業務上知悉之工商秘密,涉嫌背信及洩漏工商秘密罪案。
2013.9.12	The investigation of Kaohsiung City Field Office on Chun oo Chi o Company who was suspected of committing breach of trust and disclosure of confidential commercial information by transfering files using eamils or downloaded to the flash drive.
102.9.12	臺北市調查處偵辦沛o公司洪oo等,洩露任職期間所獲得之營業秘密,涉嫌違 反營業秘密法。
	The investigation of Taipei City Field Office on Hun oo of Pei o Company who was
2013.9.12	suspected of violating the provisions prescribed in Trade Secrets Act by disclosing
	trade secrets during his tenure.
102.9.13	臺北市調查處偵辦本o公司李oo等,非法吸金,涉嫌違反銀行法。
2013.9.12	The investigation of Taipei City Field Office on Lee oo of Ban o Company who was
2013.9.12	suspected of violating Banking act.
102.9.24	大陸最高人民檢察院副檢察長張常韌等9人,由法務部人員陪同至本局參訪。
	A delegation of 9 personnel led by the Deputy Procurator-General of the Supreme
2013.9.24	People's Procuratorateof the People's Republic of China Mr. Chung Chen-zen
	visited MJIB accompanying by staff dispatched by the Ministry of Justice.
102.9.26	高雄市調查處偵辦唐oo等電話詐欺集團,涉嫌詐欺。
2013.9.26	The investigation of Kaohsiung City Field Office on Don oo who was suspected of
2013.3.20	committing fraud by operating telephone fraud scheme.
	臺北市調查處等 13 個外勤處站,配合法務部規劃,執行「查緝製造、販賣偽
102.9.25	禁劣藥案件」專案,同步於北、中、南地區搜索相關情趣商店等,合計偵辦
	69 案。
	The investigation of 13 field stations of Taipei City Field Office to execute the
2013.9.25	project of "Investigating cases of manufacturing and selling fake and banned
	drugs" planned by Ministry of Justice, which synchronically searched relevant 69
	sex shops in northern, central and southern regions.

日期	事 略 / Brief Description
Date	5
102.9.26	 大陸公安部經濟犯罪偵查局副局長鄧兆峰等8人,應邀至本局參訪。
102.10.1	大陸公女即位所记非良巨问副问及即允峰+O// · · · · · · · · · · · · · · · · · ·
2013.9.26	A delegation of 8 personnel headed by Deputy Director of Economic Crime
2013.10.1	Investigation Bureau of Ministry Public Security of the Peoples' Republic of China
2013.10.1	Mr. Den Chou-phon visited MJIB.
102.9.28	自大陸上海市追緝外逃通緝犯賴oo返國歸案。
2013.9.28	Capturing abroad fugitive Lai oo from China Shanghai City to return to Taiwan and
2015.9.20	bringing him to face justice.
102.9.30	自大陸福州策動外逃通緝犯黃oo返國投案。
2012 0 20	Inciting abroad fugitive Hung oo from China Fuzou to return to Taiwan and
2013.9.30	surrender to justice
102.10.2	臺北市調查處偵辦基o公司董事長徐oo等,操縱基o公司股價,涉嫌違反證券
102.10.2	交易法。
	The investigation of Taipei City Field Office on Shiu oo, the President of Ki o
2013.10.2	Company, who was suspected of violating the Securities & Exchange Act by
	manipulating Ki o Company's stock price.
102.10.2	本局與香港警務處正式建立案件協查及各項交流工作聯繫窗口。
2013.10.2	MJIB formally set communication window for cases assistance and exchange for
2013.10.2	various works exchange with Hong Kong Police Force.
102.10.15	参加經濟部智慧財產局召開之「2013年兩岸著作權工作組會晤」。
2012 10 15	Participating in the "2013 Cross-strait Copyright Working Group Meeting" held by
2013.10.15	the Intellectual Property Office of Ministry of Economic Affairs.
102 10 21	桃園縣調查站偵辦廣o公司王oo,產製宣稱具保健功效之食品,涉嫌違反健康
102.10.21	食品管理法。
	The investigation of Taoyuan County Field Station on Wang oo of Guang o
2013.10.21	Company who was suspected of violating the provisions prescribed in Health Food
	Control Act by claiming health benefits of foods.
102.10.22	臺北市調查處偵辦廖oo,未經中央衛生主管機關核准擅自輸入禁藥,涉嫌違
	反藥事法。
2013.10.22	The investigation of Taipei City Field Office on Liau oo who was suspected of
	violating the provisions prescribed in Pharmaceutical Affairs Act by importing
	prohibited drugs without approval from Central Health Competent Authority.

日 期	事 略 / Brief Description
Date	
102.10.24	新北市調查處偵辦富o公司董事長陳oo等,以低價之油品混充高級黑麻油,涉 嫌違反食品衛生管理法。
2013.10.24	The investigation of New Taipei Field Office on Chen oo, the President of Fu o
	Company, who was suspected of violating the provisions prescribed in Act
	Governing Food Safety and Sanitation by palming off cheaper price oil as
	high-class black sesame oil.
102.10.24	雲林縣調查站偵辦台灣安o公益推廣協會負責人楊oo,侵占該協會資金,涉嫌 業務侵占。
	The investigation of Yunlin Field Station on Young oo, the person responsible for
2013.10.24	Taiwan Security o Public Promotion Association, who was suspected of committing
	a business occupation crime by embezzlement of the funds of the said association.
102.10.24	参加法務部召開之「海峽兩岸共同打擊犯罪及司法互助協議第 12 次聯繫協調
102.10.24	會議」。
	Participating in the "12 th Communication and Coordination of Agreement on
2013.10.24	Combating Crimes across the Strait and Mutual Judicial Assistance" convened by
	Ministry of Justice.
102.10.25	彰化縣調查站偵辦大o公司負責人高oo,違法添加「銅葉綠素」、香精,冒充
	高級油品販售,涉嫌詐欺等。
	The investigation of Changhua Field Station on Kao oo, the person responsible for
2013.10.25	Da o, who was suspected of committing fraud by illegally adding "copper
	chlorophyll" and flavor in oil to sell as high class oil.
102.10.28	自福建省廈門市策動外逃通緝犯陳oo返國投案。
2013.10.28	Inciting abroad fugitive Chen oo from China Xiamen City, Fujian Province to return
	to Taiwan and surrender to justice
102.10.31	大陸公安部刑事偵查局局長劉安成等 10 人,由法務部人員陪同至本局參訪。
2013.10.31	A delegation of 10 personnel led by Director of Criminal Investigation Department
	of Ministry of Public Security of the People's Republic of China Mr. Liu An-chen
	visited MJIB under the accompany of staff dispatched by Ministry of Justice
102.10.31	臺北市調查處偵辦黃oo等,操縱普o公司股價,涉嫌違反證券交易法。
2013.10.31	The investigation of Taipei City Field Office on Hung oo who was suspected of violating Securities and Exchange Act by manipulating Pu o Company's stock price.
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日期 Date	事 略 / Brief Description
102.11.4	桃園縣調查站偵辦惠o香公司負責人許oo,以混攙低價沙拉油,冒充高級油品,涉嫌詐欺及違反食品衛生管理法。
2013.11.4	The investigation of Taoyuan Field Stat ion on Shiu oo the person responsible for Huai o Xiang Company who was suspected of violating the provisions prescribed in Act Governing Food Safety and Sanitation by illegally blending cheaper plant oil in high class oil.
102.11.5	南部地區機動工作站偵辦美o公司前董事長鄭oo,虛增海外營收、美化財務報表籍以拉抬該公司股價,涉嫌違反證券交易法。
2013.11.5	The investigation of Southern Regional Mobil Task Force on Zheng oo, the former President of Mei o Company, who was suspected of violating the provisions prescribed in Securities & Exchange Act by inflating oversea revenue overseas, beautifying financial statements in order to lift the company's stock price.
102.11.6	臺北市調查處偵辦味o公司魏oo等,販售黑心油品,涉嫌詐欺。
2013.11.6	The investigation of Taipei City Field Office on Wei oo of Wi o Company who was suspected of committing fraudulent crime by selling dishonest oil products.
102.11.7	自大陸湖南省長沙市追緝外逃通緝犯張oo返國歸案。
2013.11.7	Capturing abroad fugitive Chung oo from China Shanghai City to return toTaiwan and bringing him to justice.
102.11.11	参加法務部召開「臺菲刑事司法互助協定」工作會談。
2013.11.11	Participated in the work discussion of "Taiwan-Philippine Criminal Justice Assistance Agreements" held by the Ministry of Justice.
102.11.13	参加經濟部智慧財產局召開「2013 年兩岸著作權工作組工作會晤會後盤點會 議」。
2013.11.13	Participating in "2013 Inventory Meeting after the Working Meeting of Copyright Working Group" held by Intellectual Property Office of the Ministry of Economic Affairs.
102.11.27	臺北市調查處偵辦施oo等人,操縱基o公司股價,涉嫌違反證券交易法。
2013.11.27	The investigation of Taipei City Field Office on Shi oo et al that were suspected of violating the provisions prescribed in Securities & Exchange Act by manipulating Ki o Company's stock price.

日期	事 略 / Brief Description
Date	3
102.11.28	北部地區機動工作站偵辦數o公司負責人廖oo等人,未經金管會核准,以預先 儲值方式,供網站會員買賣交易支付貨款使用,涉嫌違反電子票證發行管理條例。
2013. 11.28	The investigation of Northern Region Mobil Task Force on Liao oo. The person responsible for Su o Company, who was suspected of violating the Act Governing Issuance of Electronic Stored Value Cards by using pre-stored value method for website members' transaction payments.
102.11.28	召開第 125 次「經濟犯罪防制執行會報」。
2013.11.28	Convening the 125 th "Inter-agency Meetings on the Execution of Economic Crime Prevention"
102.12.2	本局配合臺灣高等法院檢察署規劃,同步執行「廣西南寧違法傳銷詐財」案件。
2013.12.2	In line with Taiwan High Prosecutors Office planning, MJIB synchronized executed the case of "Guangxi Nanning illegal pyramid fraud schemes".
102.12.2 102.12.4	吳副局長莉貞率團參加中華民國刑事偵防協會,假臺北國際會議中心召開之 「第八屆海峽兩岸暨香港、澳門警學研討會」。
2013.12.2 2013.12.4	MJIB Deputy Director General Ms. Wu Li-gen led a delegation to participate in "The 8 th Policeology Seminar of Both Side across Strait, Hong Kong and Macauon" held in Taipei International Convention Center.
102.12.11	舉辦「上市(櫃)公司利用衍生性金融商品從事犯罪問題探討與防制」研討會
2013.12.11	Organizing the Symposium of "Exploration and Prevention of Economic Crimes Derived from the Operation of Mutual Funds by Listed (OTC) Companies"
102.12.12	吳副局長莉貞率團前往海基會,參加法務部與大陸公安部之工作會談。
2013.12.12	MJIB Deputy Director General Ms. Wu Li-gen led delegation to participate in the work discussion with Ministry of Justice and Ministry of Public Security of the People's Republic of China held in Straits Exchange Foundation.
102.12.19	召開「追緝外逃經濟罪犯協調小組」第83次會議。
2013.12.19	Convening the 83th meeting of "Apprehending Fugitive Economic Criminals Coordinating Task Force"
102.12.26	臺南市調查處偵辦台o公司,生產添加「銅葉綠素」成分之油品,涉嫌違反食品衛生管理法。
2013.12.26	The investigation of Tainan City Field Office on Tai o Company which was suspected of violating the provisions prescribed in Act Governing Food Safety and Sanitation by adding "copper chlorophyll" in oil products.

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