106年
經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook 2017

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法務部調查局
Investigation Bureau, Ministry of Justice

序言

106 年全球經濟同步復甦，我國包含商品出口、工業生產等均優於預期，帶動經濟成長率達 2.86%，遠高於 105 年經濟成長率 1.5%，上市櫃股票總成交金額亦達新臺幣（下同）31 兆 6,558 億元，為近 10 年第 3 高；然由於國際經濟前景存有諸多不確定性，反全球化的貿易保護主義、新興市場潛在的債務危機、中國大陸結構改革與經濟走勢等及美國聯準會升息頻率等，均衝擊到全球財經情勢的變化，更牽動臺灣經貿發展與景氣，環顧國內投資環境，民間消費及出口表現緩步成長，政府乃著手積極規劃推動各項建設方案，以提振國內經濟，全力打造永續發展的新經濟模式。鑒於經濟與金融扮演國內財經發展之領頭羊，其安全、秩序與紀律攸關社會安全與國家競爭力，面對國內違法吸金、金融及股市犯罪、侵害智慧財產權、詐欺及背信等經濟犯罪手法，不斷翻新進化，另食品安全、偽劣假藥等民生犯罪時有所聞，嚴重破壞財經、社會秩序，並損及民眾健康。為健全經濟活動，維護金融秩序與保障人民權益，本局持續偵辦與查緝不法案件，106 年計偵辦經濟犯罪及一般犯罪案件 950 案，犯罪嫌疑人 2,902 人，涉案標的達 3,134 億 6,304 萬 2,793 元，成果豐碩。

為精進經濟犯罪防制工作，本局自 106 年起，賡續加強人員培訓、資訊整合，並與政府各相關單位加強橫向聯繫，同時配合行政院洗錢防制辦公室之指示，針對亞太防制洗錢組織將於 107 年 11 月間來臺進行之第三輪相互評鑑，全力投入整備，期能圓滿達成任務，締造佳績。今後，本局辦案仍將嚴守偵查不公開，恪遵辦案法定程序，不斷充實專業素養及善用科技蒐證，以提升辦案品質，並透由深入研析犯罪模式及追查金流等作為，積極打擊不法，展現科技的調查局。展望未來本局經濟犯罪防制工作的目標，將持續秉持群策群力，利用大數據分析，迅速打擊新型態之經濟犯罪，彰顯司法公平正義。

本年報係針對經濟犯罪防制工作之預防宣導、教育訓練、專報研編，偵

辦經濟犯罪及企業貪瀆案件、民生犯罪案件與企業肅貪經驗交流，以及兩岸事務工作概況與成果，予以彙整說明，並與前一年之執行成果以統計數據與圖表顯示，進行比較與分析。企盼各方先進不吝指正，繼續督促鞭策，使本局經濟犯罪防制工作能不斷的提升、精進與展現亮眼的成效。



謹識

中華民國 107 年 12 月

編輯說明

一、編輯目的

本年報係彙整本局 106 年執行經濟犯罪防制工作相關數據資料，加以統計分析，並據以研究犯罪成因，掌握犯罪情勢及擬訂防制對策，另選錄專題研究報告貳篇，提供各界參考。

二、編輯內容

(一) 本年報分為四大部分，第一部分為組織概況，第二部分為工作概況，第三部分為未來工作方向，第四部分為專題研究報告 (英文版不含)。內容搭配百分比率、增減率等數據，按型態及時間序列，分別以圖表標示，藉以檢討工作成效，並便於研析犯罪趨勢。

(二) 本年報係依據當年本局經濟犯罪防制工作有關報表資料統計彙整，前所發表統計數字如有差異者，應以本年報所載資料為準。

三、凡例

(一) 本年報所用計數單位，年度以國曆 (第四部分專題研究報告及英文版以西元) 為準，案件以案為準，嫌疑人以人為準，金額以新臺幣為準，重量以公斤為準，情況特殊者，分別於各該項中說明。

(二) 各項數字之百分比，採四捨五入方式計算。

(三) 如係相牽連案件，為利於統計，其案件數以所犯主要法條之罪歸類計算，情況特殊者則個案加以說明。

(四) 本年報各項統計表所用符號，代表意義如下：

—：表示無資料或資料不詳

NA：表示無法計算

(五) 本年報經濟犯罪案件數包含被害人數、被害法益金額未達法務部訂頒「檢察機關辦理重大經濟犯罪案件注意事項」及本局「法務部調查局重

大經濟犯罪案件認定要點」之案件，並以經本局移（函）送地檢署之案件為準，故經濟犯罪案件總數與法務部統計處等單位之數據有異。

(六) 本年報所列之重要案例，係指經本局調查移送檢察機關偵查起訴及函送權責主管機關行政處分者。

(七) 各類犯罪型態分析，僅就本局調查移（函）送案件資料作為統計依據。

(八) 本年報表圖所列「百分比」之計算係以 106 年為計算基準年，「增減率」之計算為：增減率＝〔（本期－上期）/ 上期〕×100%。



目　錄

目　錄

序言 II

編輯說明 IV

第一部分　組織概況 1

壹、工作職掌及建制依據 2

貳、組織與業務概況 2

參、法務部調查局重大經濟犯罪案件認定要點 3

第二部分　工作概況 7

壹、召開經濟犯罪防制執行會報 8

　一、執行防制經濟犯罪相關措施 8

　二、研提專題報告 13

貳、經濟犯罪預防工作 13

　一、蒐集情資，研析運用 13

　二、編撰專報，提供參處 14

　三、主動篩選，機先預防 15

　四、經驗交流，建立窗口 15

　五、通報函送，行政處理 15

　六、證照講習，精進專業 16

　七、舉辦研討，共同防範 16

參、犯罪案件偵辦工作 20

　一、經濟犯罪案件 24

　　(一) 詐欺案件 25

(二)侵占案件 32
(三)背信案件 34
(四)重利案件 36
(五)走私案件 38
(六)違反稅捐稽徵法案件 40
(七)偽變造貨幣及有價證券案件 44
(八)違反菸酒管理法案件 46
(九)違反銀行法案件 47
(十)侵害智慧財產權案件 54
(十一)違反營業秘密法案件 57
(十二)違反證券交易法案件 58
(十三)違反期貨交易法案件 62
(十四)違反保險法案件 64
(十五)違反證券投資信託及顧問法案件 65
(十六)違反商業會計法案件 67
(十七)違反公司法案件 68
(十八)妨害電腦使用案件 70
(十九)妨害農工商案件 71
(二十)違反公平交易法案件 73
(二十一)其他經濟犯罪案件 75
二、一般犯罪案件 76
(一)偽造文書案件 77
(二)違反槍砲彈藥刀械管制條例案件 78
(三)違反危害健康之法令案件 78
(四)違反疫病管理之法令案 85

(五) 侵害人民隱私及秘密案件 85
(六) 違反環境生態保護之法令案件 85
(七) 其他一般犯罪案件 85
三、漏稅案件 85
肆、企業肅貪工作 87
一、股市犯罪 87
二、金融貪瀆 87
三、掏空資產 87
四、侵害營業秘密 88
伍、兩岸共同打擊犯罪及司法互助 105
一、刑事犯及刑事嫌疑犯遣返 105
二、業務交流 105
三、合作偵辦 106
四、罪犯接返 106

第三部分 未來工作方向 107

壹、經濟犯罪預防 108
貳、經濟犯罪偵辦 109
參、兩岸事務工作 110

第四部分 專題研究報告 113

壹、從金融弊案探討如何強化金融治理及防制 (撰寫人：楊怡庭) 114
貳、我國半導體產業營業秘密遭竊之問題與對策—以華ＯＯ公司員工竊密赴陸任職案為例 (撰寫人：林奎佑) 149

表目錄

表 2.01 今年執行犯罪預防工作統計 14
表 2.02 近 2 年執行犯罪預防工作統計 14
表 2.03 近 2 年偵辦經濟及一般犯罪案件統計 21
表 2.04 近 2 年偵辦經濟及一般犯罪案件比較統計 22
表 2.05 近 2 年移 (函) 送偵查案件比較統計 24
表 2.06 近 2 年詐欺案件比較統計 26
表 2.07 近 2 年詐欺案件型態比較統計 26
表 2.08 近 2 年侵占案件及型態比較統計 32
表 2.09 近 2 年背信案件比較統計 34
表 2.10 近 2 年重利案件比較統計 36
表 2.11 近 2 年走私案件比較統計 38
表 2.12 近 2 年走私案件型態比較統計 39
表 2.13 近 2 年違反稅捐稽徵法案件比較統計 41
表 2.14 近 2 年違反稅捐稽徵法案件型態比較統計 42
表 2.15 近 2 年偽變造貨幣及有價證券案件比較統計 44
表 2.16 近 2 年偽變造貨幣及有價證券案件型態比較統計 45
表 2.17 近 2 年違反菸酒管理法案件比較統計 46
表 2.18 近 2 年違反銀行法案件比較統計 47
表 2.19 近 2 年違反銀行法案件型態比較統計 49
表 2.20 近 2 年侵害智慧財產權案件及型態比較統計 54
表 2.21 近 2 年營業秘密案件比較統計 57
表 2.22 近 2 年違反證券交易法案件及型態比較統計 59
表 2.23 近 2 年違反期貨交易法案件比較統計 62
表 2.24 近 2 年違反保險法案件比較統計 64
表 2.25 近 2 年違反證券投資信託及顧問法案件比較統計 65

表 2.26 近 2 年違反商業會計法案件比較統計 67
表 2.27 近 2 年違反公司法案件比較統計 68
表 2.28 近 2 年妨害電腦使用案件比較統計 70
表 2.29 近 2 年妨害農工商案件比較統計 71
表 2.30 近 2 年違反公平交易法案件比較統計 73
表 2.31 近 2 年其他經濟犯罪案件比較統計 75
表 2.32 近 2 年一般犯罪案件比較統計 76
表 2.33 近 2 年一般犯罪案件型態比較統計 76
表 2.34 近 2 年逃漏稅案件比較統計 86
表 2.35 近 2 年企業貪瀆案件統計 89
表 2.36 近 2 年企業貪瀆案件比較統計 90
表 2.37 近 2 年企業貪瀆案件及型態比較統計 91

圖目錄

圖 2.01 近 2 年執行犯罪預防工作比較 14
圖 2.02 近 2 年偵辦經濟及一般犯罪案件類別比較 23
圖 2.03 近 2 年移 (函) 送偵查案件統計比較 23
圖 2.04 近 2 年經濟犯罪案件數及嫌疑人數比較 24
圖 2.05 近 2 年詐欺案件數及嫌疑人數比較 27
圖 2.06 近 2 年詐欺案件型態比較 27
圖 2.07 近 2 年侵占案件數及嫌疑人數比較 32
圖 2.08 近 2 年侵占案件型態比較 33
圖 2.09 近 2 年背信案件數及嫌疑人數比較 35
圖 2.10 近 2 年重利案件數及嫌疑人數比較 37
圖 2.11 近 2 年走私案件數及嫌疑人數比較 38
圖 2.12 近 2 年走私案件型態比較 39
圖 2.13 近 2 年違反稅捐稽徵法案件數及嫌疑人數比較 41
圖 2.14 近 2 年違反稅捐稽徵法案件型態比較 42
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 45
圖 2.16 近 2 年偽變造貨幣及有價證券案件型態比較 46
圖 2.17 近 2 年違反菸酒管理法案件數及嫌疑人數比較 47
圖 2.18 近 2 年違反銀行法案件數及嫌疑人數比較 48
圖 2.19 近 2 年違反銀行法案件型態比較 49
圖 2.20 近 2 年侵害智慧財產權案件數及嫌疑人數比較 55
圖 2.21 近 2 年侵害智慧財產權案件型態比較 56
圖 2.22 近 2 年營業秘密案件數及嫌疑人數比較 58
圖 2.23 近 2 年違反證券交易法案件數及嫌疑人數比較 59
圖 2.24 近 2 年違反證券交易法案件型態比較 60
圖 2.25 近 2 年違反期貨交易法案件數及嫌疑人數比較 63

圖 2.26 近 2 年違反保險法案件數及嫌疑人數比較 65
圖 2.27 近 2 年違反證券投資信託及顧問法案件數及嫌疑人數比較 66
圖 2.28 近 2 年違反商業會計法案件數及嫌疑人數比較 68
圖 2.29 近 2 年違反公司法案件數及嫌疑人數比較 69
圖 2.30 近 2 年妨害電腦使用案件數及嫌疑人數比較 71
圖 2.31 近 2 年妨害農工商案件數及嫌疑人數比較 72
圖 2.32 近 2 年違反公平交易法案件數及嫌疑人數比較 74
圖 2.33 近 2 年其他經濟犯罪案件數及嫌疑人數比較 75
圖 2.34 近 2 年一般犯罪案件比較 76
圖 2.35 近 2 年一般犯罪案件型態比較 77
圖 2.36 近 2 年逃漏稅案件數及型態比較 86
圖 2.37 近 2 年企業貪瀆案件數及嫌疑人數比較 90
圖 2.38 近 2 年企業貪瀆案件型態比較 92



第一部份 组織概況

壹、工作職掌及建制依據

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

貳、組織與業務概況

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

經濟犯罪防制處置處長 1 人，綜理全處業務，副處長 2 人，襄助處長處

[1] 依據法務部調查局組織法第 2 條規定，本局掌理下列事項：一、內亂防制事項。二、外患防制事項。三、洩漏國家機密防制事項。四、貪瀆防制及賄選查察事項。五、重大經濟犯罪防制事項。六、毒品防制事項。七、洗錢防制事項。八、電腦犯罪防制、資安鑑識及資通安全處理事項。九、組織犯罪防制之協同辦理事項。十、國內安全調查事項。十一、機關保防業務及全國保防、國民保防教育之協調、執行事項。十二、國內、外相關機構之協調聯繫、國際合作、涉外國家安全調查及跨國犯罪案件協助查緝事項。十三、兩岸情勢及犯罪活動資料之蒐集、建檔、研析事項。十四、國內安全及犯罪調查、防制之諮詢規劃、管理事項。十五、化學、文書、物理、法醫鑑識及科技支援事項。十六、通訊監察及蒐證器材管理支援事項。十七、本局財產、文書、檔案、出納、庶務管理事項。十八、本局工作宣導、受理陳情檢舉、接待參觀、新聞聯繫處理、為民服務及其他公共事務事項。十九、調查人員風紀考核、業務監督與查察事項。二十、上級機關特交有關國家安全及國家利益之調查、保防事項。

理業務，下設犯罪預防科、企業肅貪科[2]、犯罪偵辦科、兩岸事務科[3]等4個科，分別掌理下列業務：

一、重大經濟犯罪防制工作之規劃、指導、協調及考核。

二、重大經濟犯罪預防工作之規劃及執行。

三、重大經濟犯罪案件偵查、偵辦之指導及審核。

四、企業貪瀆案件偵查、偵辦之指導及審核。

五、追緝外逃重大罪犯之綜合業務。

六、兩岸共同打擊犯罪工作之綜合業務。

七、與國內及境外共同打擊經濟犯罪之情資交換、協調聯繫、案件合作偵辦。

八、經濟犯罪防制工作年報、工作手冊之編修與資料之建檔及管理。

九、其他有關經濟犯罪防制事項。

參、法務部調查局重大經濟犯罪案件認定要點[4]

法務部自69年10月17日函頒「經濟犯罪之罪名及範圍」，其後於76年1月13日、9月4日、83年10月8日等予以修正，嗣於93年8月26日修正為「檢察機關辦理重大經濟犯罪案注意事項」，將重大經濟犯罪案件界定為二類，其一依據犯罪所得或被害金額五千萬元以上，或被害人數五十人以上之特定犯罪罪名；其二為違反經濟管制法令或以不正當方法，破壞社會經濟秩序，情節重大者，以作為檢察官妥速偵辦重大經濟犯罪案件之準則，本局依據前揭法務部函頒注意事項，於93年10月13日配合訂定「法務部調查局重大經濟犯罪案件認定要點」[5]，並於98年1月14日修正，其各點內

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

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

4 本要點修正草案已於107年8月函報法務部審查中。

5 本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。

容如下：

一、下列各款犯罪，依被害人人數或被害法益金額，列為重大經濟犯罪：

（一）刑法第 339 條、破產法第 154 條、第 155 條之罪。

（二）刑法第 335 條、第 336 條之罪。

（三）刑法第 342 條之罪。

（四）刑法第 344 條之罪。

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

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

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

二、下列各款犯罪，被害法益金額 200 萬元以上者，列為重大經濟犯罪：

（一）懲治走私條例第 2 條之罪。

（二）稅捐稽徵法第 41 條至第 43 條之罪。

（三）商業會計法第 71 條之罪。

（四）管理外匯條例第 22 條之罪。

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

（一）刑法第 195 條、第 196 條、妨害國幣懲治條例第 3 條之罪。

（二）刑法第 201 條、第 201 條之 1 之罪。

（三）刑法第 339 條之 1 至第 339 條之 3 之罪。

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

（五）證券交易法第 171 條至第 174 條之罪。

（六）期貨交易法第 112 條至第 116 條之罪。

（七）公平交易法第 35 條第 2 項之罪。

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

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

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

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

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

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

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

（十五）金融資產證券化條例第 108 條、第 109 條之罪。

（十六）證券投資信託及顧問法第 105 條至第 109 條之罪。

（十七）證券投資人及期貨交易人保護法第 38 條之罪。

（十八）消費者債務清理條例第 148 條及第 149 條第 1 項之罪。

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

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



第二部份 工作概況

壹、召開經濟犯罪防制執行會報

本局於 106 年 11 月 23 日召開「經濟犯罪防制執行會報」第 130 次會議，推動重要工作如下：

一、執行防制經濟犯罪相關措施

（一）公平交易委員會

查處法務部調查局函送事業涉嫌違反公平交易法案件 3 案，函送法務部調查局調查案件 19 案。

（二）金融監督管理委員會（下稱金管會）銀行局

有關金融機構開戶查詢系統之保管箱與 OBU 帳戶管理問題，銀行局業於 106 年 9 月份邀請相關單位及業者進行討論中；有關財金公司在銀行保管箱部分，已於 106 年 11 月 20 日將資訊系統的規格開出，並提交銀行公會與信合社，將轉請會員機構配合修正系統。至於 OBU 客戶帳戶的檢索部分，牽涉較為複雜，上次會議主要是針對關鍵詞的檢索，財金公司業於 106 年 11 月 22 日邀請數家 OBU 客戶較多的業者，討論可行方式。

（三）金管會證券期貨局

有關信託與衍生性金融商品，可能會受證券與期貨兩個交易市場操縱的問題。目前證券交易所與期貨交易所每日均有資訊交換，且草擬中之期貨交易法修正草案，期貨交易所爾後將負責所有店頭市場的集中結算，集中結算後即得以進行歸戶，將可防制跨市場操縱問題。對於資金的匯兌問題，會計事業即將納入洗錢防制的範圍，相信從各方面加強，應該可以減少犯罪的發生。

（四）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、財團法人汽車交通事故特別補償基金、財團法人金融消費評議中心、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 106 年 10 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、警政署刑事警察局等單位人員及保險業理賠主管計約 80 位。

（五）金管會檢查局

本局對於銀行、保險、證券、信合社、農漁會等金融機構，在 106 年 11 月底前均已陸續完成防制洗錢的專案檢查，檢查報告正準備中。這次主要是輔導，發現部分金融機構對洗錢防制比較沒有那麼強調，有些行業對於現金往來業務也未適時做防範，將會在檢查報告中提出來，明（107）年將繼續進行防制洗錢的第二次專案檢查。

（六）外交部領事事務局

協同會報單位執行經濟犯罪防制各項工作，配合法務部調查局來函協查或協緝外逃罪犯案件，提供相關護照資料、照片，特別針對周○等 2 人外逃案件，撤銷渠等護照，通知相關駐外館處轉告駐在國政府協助查緝；其中對象劉○業已順利緝返。

（七）經濟部商業司

對於洗錢防制法及公司法的修正，商業司會配合辦理。資本不實部分，公司法現在都已經放寬，沒有最低資本額的限制，理論上沒有必要利用虛偽的資金來成立公司，另外宣導部分商業司會持續辦理。

（八）經濟部智慧財產局

1.106年度分別於2月20日及8月22日召開2次貫徹保護智慧財產權協調會報。2月20日第1次協調會報，由本局及財政部關

務署就「OTT涉及之著作權侵權問題」及「海關推動少量貨物簡化處理程序」提出專題報告，並檢討105年度各機關執行成果。106年8月22日第2次協調會報，由內政部警政署及本局分別就「近年查緝侵害智慧財產權案件之困境及因應措施」及「川普總統指示USTR決定是否對中國大陸啓動301調查之介紹」提出專題報告，並檢討106年1月至6月各機關執行成果。

2. 106年2月22日本局召開「營業秘密增訂刑事責任施行成效檢討會議」，會後針對各界建議研擬部分條文修正草案，並於106年5月5日舉辦公聽會，會中對於域外加重罪維持非告訴乃論、增訂未經認許之外國法人得為訴訟主體及外國人互惠原則修正等問題，形成共識，但對於營業秘密案件偵查階段增訂秘保令之意見，尚有爭議；本局遂於106年7月27日及10月11日舉辦討論會議，法務部對於是否引入秘保令制度及本局修法草案仍有疑慮，後續仍需持續與法務部進行研議。

3. 本年度已舉辦2場「營業秘密實務座談會」，協助司法人員了解企業實務運作，以利偵辦營業秘密案件，尚有一場次預計於107年11月23日辦理；另於新竹科學園區、中部科學員區及臺南成功大學辦3場「企業營業秘密合理保密措施研討會」，以落實企業對於營業秘密之保護觀念。

（九）法務部檢察司

因應 APG 相互評鑑的現地評鑑將於 107 年 11 月間展開，時間急迫，有幾點亟需各機關協助配合事項，第一點是行政院洗錢防制辦公室（下簡稱洗防辦）已陳請院長在院會中具體指示，在今（106）年 12 月 4 日至 7 日的模擬會議，請各機關配合指派一級主管與會主答。第二點是有關統籌單位的問題，相互評鑑雖然有各單位的對口，但各單位內部並未統籌完成，目前只有調查局

和金管會已經成立統籌單位，法務部即將召開第一次的內部統籌會議，至於會報成員機關的內政部警政署與經濟部都尚未成立各自的統籌單位，希能回去轉達配合辦理。第三點是國家風險報告指出，我國目前有七大犯罪威脅，依序是毒品、詐欺、貪污、走私、內線交易、稅務犯罪以及地下通匯，因此各執法機關必須在工作上做相應的調整。最近法務部與洗防辦協調，簽請行政院發函各執法機關做相應的改善措施，這三大改變首先是政策上從人流改成追金流的具體政策綱領；其次是人員的績效指標上要能反應出來，目前執法機關追人與追案有績效，但追金流的績效不高，其實就新興型態的犯罪而言，執法機關應該要追的四種，分別是人、物證、金流與資訊流，資訊流在營業秘密案件較常見，金流則是所有案件都會涉及的；第三是追金流的工具，目前包含的對象有警政署、海巡署、調查局、法務部對應的檢察署及廉政署，請各單位儘速做準備，預計在 106 年 12 月中下旬要在院會中提出，將各機關的準備成效做具體報告。

（十）臺灣高等法院檢察署

1. 高檢署所屬各地方法院檢察署106年1月至106年9月止，偵辦經濟犯罪案件共計352件，經濟犯罪案件限制出境共計1515人。
2. 106年5月24日召開「查緝侵害智慧財產權協調督導工作小組第43次督導會報」，並邀請臺灣營業秘密保護促進協會作專題報告。
3. 籌建全國「跨境電信詐騙資料庫」：目前已分別於106年1月4日、106年3月28日、106年7月12日，召開全國「跨境電信詐騙資料庫」籌設小組會議，並於106年9月6日完成系統招標程序，預計於107年初正式上線。
4. 召開「如何強化偵辦跨境電信詐欺犯罪案件」專案會議：106

年9月26日召開「如何強化偵辦跨境電信詐欺犯罪案件」專案會議，邀集法務部及各地檢署、內政部警政署刑事警察局等相關單位，討論如何深入追查詐欺犯之上下游等議題，由各單位討論並達成以下共識與結論：就日後偵辦此類犯罪，應採系統性連結，朝組織性犯罪偵辦，並藉由各單位通力合作，向上溯源，加強查緝贓款流向，以瓦解犯罪集團。

（十一）內政部警政署

提供警政署偵辦經濟犯罪案件數據供參。另口頭補充報告，有關監察院對於銀河長征集團非法吸金案件所做的調查報告，警政署亦收到法務部來函，並已做出回應。監察院意見認為刑事局提出 101 至 105 年的查辦經濟犯罪案件共 73 件，數量非常高，吸金活動猖獗，因而函請行政院督飭所屬研處。由於，本署當時所提供的數據並不很精確，因此從今（106）年 1 月起，本署已在查獲違法經濟犯罪案件項目下，另增列地下通匯、違法收受存款、違反洗錢防制法等欄位，俾能精確統計。另配合刑法沒收新制，本署於去（105）年 11 月 4 日訂頒「警察機關執行扣押處分獎勵規定」，並編製實務教材以及進行教育訓練，期提高吸金與各類型經濟犯罪案件的偵查能量。

（十二）內政部移民署

執行重大經濟犯罪（含貪瀆）案件出國安檢作業情形：

1.列管安檢部分：933筆。

2.查獲安檢部分：731筆。

3.自海外地區(含香港、澳門)協緝遣返之外逃罪犯共計75人。

4.於國際機場、港口查獲經濟犯罪通緝犯計435人。

（十三）法務部調查局

1.106年1至10月移送偵辦經濟犯罪及一般犯罪案件共計784案，涉案標的2,899億9,720萬元，移送嫌疑人2,468人。

2.偵辦電信詐欺案件3案。

3.偵辦企業貪瀆案件105案。

4.偵辦非法吸金案件44案。

5.偵辦侵害智慧財產權案：

(1)營業秘密法19案。

(2)著作權及商標法33案。

6.追緝外逃：緝解歸案8案8人，策動投案1案1人。

7.上級指示事項執行報告：當前非法吸金案件犯罪趨勢及相關案例說明。

二、研提專題報告

「協助檢調機關有效追查金流」（法務部檢察司提報，略）。

貳、經濟犯罪預防工作

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

一、蒐集情資，研析運用

透過情資整合平台，蒐集各類工商情資，研析後，發交或提供內、外勤單位參考；另針對國內工商企業或個人發生違常、違規狀況，即時深入掌握了解，機先發掘預警情資，研採妥適防制作為。本年計交查及宣導蒐集各類工商財務營運異常暨犯罪預警情資 479 件、調查專（簡）報資料 47 件、違常違規案件函送主管機關行政處理 156 件。（詳表 2.01、2.02 及圖 2.01）

表 2.01　今年執行犯罪預防工作統計

單位：件

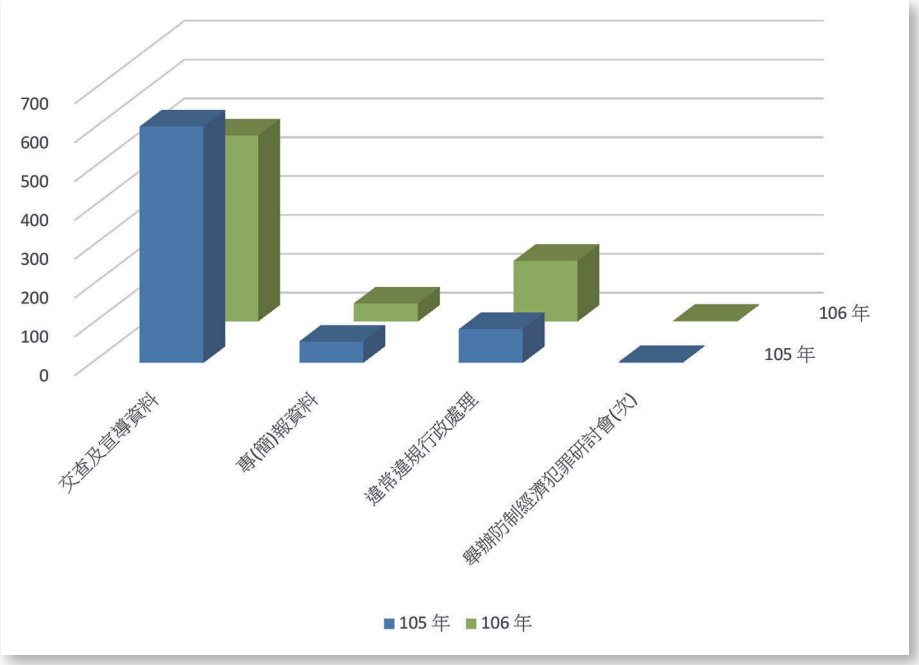
項目 / 月別	交查及宣導資料	專（簡）報資料	違常違規行政處理	舉辦防制經濟犯罪研討會（次）
合計	479	47	156	2

表 2.02　近 2 年執行犯罪預防工作統計

單位：件

項目 / 年別	蒐集資料		違常違規行政處理	舉辦防制經濟犯罪研討會（次）
	交查及宣導資料	專（簡）報資料		
105 年	608	55	87	2
106 年	479	47	156	2

圖 2.01　近 2 年執行犯罪預防工作比較



二、編撰專報，提供參處

（一）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，另就重大食品安全及

民生犯罪問題，皆責成外勤單位針對現況、制度及因應作為研編專報，提供給相關主管機關參處，並將年度徵選之優等作品及佳作，收錄於本處網頁專區，供作預防犯罪案件參考。

（二）編印「105 年專題研究報告彙編」（計 36 篇），分送外勤單位參考，以提升同仁專業素養及辦案技能。

三、主動篩選，機先預防

本年度篩選、過濾發生大額退票之公司、行號計 3,746 家，研析後，將其中 89 家發交外勤單位清查，另針對營運嚴重虧損、財務發生危機之企業，深入了解彼等財務營運狀況，如發現涉及惡性倒閉或組織性、集團性詐欺之經濟犯罪情事，即發交外勤單位依法深入調查蒐證，以維護經濟秩序。

四、經驗交流，建立窗口

為與企業建立共同打擊企業貪瀆之夥伴關係，強化其內稽內控，協助企業防堵內賊內鬼，及保護營業秘密，自 103 年 9 月起，陸續至新竹科學園區、中部科學園區、南部科學園區、鴻海公司及台塑公司等企業與全國性工商團體，以「調查局如何與企業共同打擊企業貪瀆」為主題，舉辦 482 場「企業肅貪經驗交流」，共有 8,965 家廠商，計 36,668 位代表參與，同時指導外勤處站積極與轄內企業及工商團體建立「企業肅貪聯繫窗口」，期能建立互信，並深化與企業合作，達到預防機先、即時發掘與加速偵辦之效。

五、通報函送，行政處理

（一）「遠○油脂股份有限公司」使用逾期無水奶油製成乳瑪琳等產品，並將該等產品溶化後，作為原料油使用，生產其他相關產品。經本局桃園市調查處會同桃園市政府衛生局人員稽查，桃園市政府衛生局以違反食品安全衛生管理法第 15 條第 1 項規定，罰鍰新臺幣 240 萬元。

（二）國○鮮股份有限公司於租賃冷凍場存放逾有效日期之土雞肉等產品，經屏東縣調查站會同屏東縣政府衛生局人員稽查，屏東縣政府依違反食品安全衛生管理法第 15 條第 1 項第 8 款及第

44 條第 1 項第 2 款規定，裁處該公司新臺幣 84 萬元罰鍰。

六、證照講習，精進專業

106 年 4 月至 11 月，分別舉辦財務金融專業證照研習初級班 2 梯次，中級班 2 梯次，調訓本局外勤處站負責偵辦重大經濟犯罪同仁各 80 名，並延聘國內產官學及司法界菁英擔任講座，各實施為期一週之密集訓練，冀充實偵辦金融及股市犯罪的專業能力，有效偵處各類重大經濟犯罪。

七、舉辦研討，共同防範

本年就調查經濟犯罪案件中所發現問題，邀請學者專家、法界人士及主管機關代表舉辦二場「防制經濟犯罪研討會」，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，研討主題及內容概述如下：

（一）「詐偽募集案件之探討與防制」研討會：

106 年 7 月 6 日本局舉辦「詐偽募集案件之探討與防制」研討會，受邀參加者有丁克華（政治大學企業管理研究所兼任副教授）、王文宇（臺灣大學法律學院教授）、李錂（經濟部商業司司長）、張振山（金管會證券期貨局副局長）、黃炳鈞（前財團法人中華民國證券櫃檯買賣中心副總經理）、魏妁瑩（華商務法律事務所副總經理）、鍾曉亞（臺灣基隆地方檢察署主任檢察官）等人。

1.研討背景：

近來隨著高科技、光電、生技、綠能及資訊網路產業的快速發展，證券市場投資大眾普遍對該等產業投以較大關注，且多抱有「倍數利潤」之期待，實務上也有成功案例，致買賣未上市（櫃）股票（不以公開發行為限）儼然成為追求高報酬的投資大眾另一種投資選擇，然而因未上市（櫃）公司資訊揭露不如上市（櫃）公司透明或主事者刻意隱瞞、作假，再者加上報價及交易市場資訊不足，常導致投資人難以掌握真正資訊或受不實資訊所蒙蔽，相關案件數量有逐年漸增趨勢，本局特別

舉辦研討會，針對近來偵辦詐偽募集案件中，多起未上市公司虛偽驗資詐偽發行股票、開立不實交易發票美化財報及透過地下盤商，以說明會或電話行銷包裝美化空殼公司，欺罔投資大眾牟利等各項手法及發現問題，研析不法集團未來可能在哪些新興產業（如機械人、物聯網、生技藥品業）採取類似詐騙行為，期盼透過與會專家學者的討論，就此類案件之偵辦作為、主管機關可行對策取得興革意見，俾提升本局同仁偵辦知能。

2.本次研討會獲致以下意見：

(1)詐偽募集係屬向不特定大眾募集資金，而牽涉金額龐大的詐欺行為，防制作為可概分兩部分，第一是對於公開發行公司或上市櫃公司，證期局及櫃買中心在樂○案爆發後，已做相關調整，並持續監理追蹤，盼能降低類似詐欺案件的發生，以達有效遏阻的目的，若仍無法降低是類案件發生，請證期局與櫃買中心再詳細檢視，有無其他防範措施可以參採，避免投資大眾受害。

(2)針對非公開發行公司，在法規制度面上，應兼顧興利與防弊，對於良善公司應儘可能讓其迅速通過審查，但對於詐偽的不法公司則須立即攔阻，這是第一道防線，其次，對於公司的發行人、董事長、中間的盤商或是記帳業者，應施予正確的法紀教育，使其充分瞭解涉入不法的代價，將遭致證交法刑事責任的追究，最後，證期局等相關單位應經常性舉辦投資講座及宣導，教育投資大眾，正確投資觀念。

(3)資訊揭露的作為應如何提升，多位來賓均有提出意見，對於非公開發行公司，許多單位已有因應作為，但是夠不夠?經過會計師簽證的財報有無必要強制公開，此舉當然業界有不同看法，但是對於資本額較高，或是股東人數

眾多者，若有募集行為，是否就強制要求必須公告有關資訊，這是可以思考的方向。

(4)針對此類犯罪應如何提高其定罪率，倘能透過舉辦座談會的方式，讓法官、檢察官及調查局的同仁，有機會集思廣議，讓彼此的觀念及想法能夠接近，相信將更能有效打擊不法，提高此類犯罪的定罪率。

（二）「從金融弊案探討如何強化金融治理及防制犯罪」研討會：

106 年 12 月 20 日本局舉辦「從金融弊案探討如何強化金融治理及防制犯罪」研討會，受邀參加者有葉銀華（交通大學財務金融研究所教授研討會主席）、林志潔（交通大學科技法律學院副院長）、蔡明宏（會管會銀行局法規制度組組長）、劉國佑（資誠聯合會計師事務所會計師）、陳重言（華亞協和法律事務所律師）、鐘士傑（花旗銀行企業金融法規遵循處處長）、林宗志（臺灣臺北地方檢察署主任檢察官）等人。

1.研討背景：

近來多家金控公司旗下銀行陸續遭踢爆涉嫌關係人交易、違法放貸等不法情事，本局主動介入偵辦兆○金控、永○金控及板○銀行負責人涉嫌背信及鼎○集團詐貸案等社會矚目之重大舞弊案件後發現，無論是主管機關與既有法律規定，各在監督機制及犯罪預防規範等方面，尚有疏漏不足；鑑於前開弊案，亦引發各界對於國內金融機構內（稽）控成效產生質疑，新任金管會主任委員顧立雄同時指出國內金融業面臨家族化、產金不分離兩大問題，將強化金融機構法遵與內（稽）控之金融監理差異化管理等重點工作，因此如何建立有效的金融監理制度及防範犯罪發生，以謀求國家整體金融秩序的穩定，實有邀集主管機關及學者專家代表，共同研商策進作為之必要，故本局主辦本次研討會，就過去偵辦金融機構負責人及職員背信（金

融控股公司法第 57 條、銀行法第 125-2 條）、違法放貸（銀行法第127-1條）及侵占公款（銀行法第125-3條、刑法第339條）等案件中，金融機構內部有關利害關係人交易、對單一客戶超額融資及相關從業人員不良徵授信等重大舞弊現象，研析其犯案手法及防範作為，並邀請銀行局、金融刑法教授、律師、會計師、銀行法遵長、檢察官等專家與會討論，期能共同防制此類犯罪。

2. 本次研討會獲致以下意見：

(1) 依據國外針對吹哨者制度所做研究資料顯示，約有80%的比例是透過內部舉報，純粹外部舉報者不到2%，其餘者會選擇外部及內部同時舉報，在華人體系裡運作時是否能得到相同結果，此部分雖尚無定論，但金管會已準備將相關規範納入內控內稽辦法中，至於吹哨者身分的保密、工作權的保障、人身安全的保護、減免刑的考量及貨幣誘因等各方面，將在舉辦公聽會聽取各界的聲音後儘速將制度建立起來。

(2) 自金融海嘯以降，美國的主管機關對金融機構的管理相當嚴厲，其中一個稱做合意令(Consent Order) 的機制特別值得參考，當金融機構一旦進入這個地步，之後就必須讓主管機關相信對於內控內稽或是作業上的缺失已做改善，美國的主管機關甚至可以派一組人進駐金融機關，實地監看其改善機制，相較而言，國內的主管機關對銀行雖有很多裁罰權限，但是採取的監理較像是許可的監理，因為我國對銀行是種特許制，亦即銀行倘不遵循，主管機關可能以下次禁止開放某項業務之作為來反制，換言之係透過未來的一種惡害來讓銀行產生恐懼，而非著重在金融體系被裁罰後在內部做了哪些改進，效果

有無達到預期，這方面應該才是需要持續追蹤及關注的重點。

(3) 公司內部稽核的制度長期以來有被漠視的現象，觀察發現在很多公司其內部稽核層級並不夠高，發生問題自然就無可避免，必須讓稽核成為公司跟會計師的橋樑，畢竟外部會計師再怎樣綿密審核，能夠掌握的程度應該是比內部稽核還低，因此內部稽核的角色受到重視與否，對於公司治理成效良窳有重大影響。

參、犯罪案件偵辦工作

本年調查完成案件中，移送案件計 963 案，嫌疑人 2,917 人，涉案標的 3,134 億 6,304 萬 2,793 元；其中經濟犯罪案件 775 案，嫌疑人 2,395 人，涉案標的 3,132 億 4,133 萬 8,472 元；一般犯罪案件 175 案，嫌疑人 507 人，涉案標的 2 億 2,170 萬 4,321 元；追緝外逃案件 11 案，嫌疑人 11 人；國際合作案件 2 案，嫌疑人 4 人。另查緝漏稅案件 10 件，裁罰金額 3,196 萬 6,657 元。（詳表 2.03、2.04 及圖 2.02、2.03、2.04）

表 2.03　近 2 年偵辦經濟及一般犯罪案件統計

案件類別 ＼ 年別			106 年			105 年		
			案件數	嫌疑人數	涉案標的（元）	案件數	嫌疑人數	涉案標的（元）
壹、經濟犯罪案件	合計		775	2,395	313,241,338,472	681	2,105	85,699,583,752
	詐欺	小計	152	519	31,208,855,740	145	489	13,771,640,026
		貸款詐欺	13	43	27,133,262,094	13	85	4,361,536,306
		國貿詐欺	3	5	31,146,641	2	3	20,040,000
		惡性倒閉詐欺	2	3	89,365,000	2	9	318,188,212
		倒會詐欺	3	5	55,498,300	1	1	2,157,100
		不動產詐欺	5	8	545,517,168	4	14	622,980,000
		票據詐欺	4	17	99,735,200	13	38	191,311,051
		投資詐欺	26	58	821,118,740	21	43	2,579,530,363
		信用卡詐欺	2	20	109,953,777	0	0	0
		廣告詐欺	0	0	0	0	0	0
		退稅詐欺	1	21	35,410,089	0	0	0
		保險詐欺	0	0	0	1	4	24,201,575
		電腦網路詐欺	2	1	1,400,000	1	1	70,000
		健保詐欺	15	114	181,407,839	20	82	34,918,843
		其他	74	197	2,088,820,943	60	137	5,613,854,826
		電話恐嚇詐欺	2	27	16,219,949	7	72	2,851,750
	侵占	小計	46	81	13,113,667,070	40	89	3,580,100,098
		普通侵占	5	7	64,183,043	3	5	240,000
		公務公益侵占	5	5	4,198,070	6	27	865,841,059
		掏空資產之業務侵占	13	30	12,216,848,887	11	24	1,230,395,461
		一般業務侵占	23	39	828,437,070	20	33	1,483,623,578
	背信	小計	43	118	8,543,462,683	21	77	2,926,461,044
		掏空資產之背信	21	61	1,866,381,969	15	70	2,861,910,737
		一般背信	22	57	6,677,080,714	6	7	64,550,307
	重利		4	6	604,314,798	5	9	70,830,000
	走私		11	32	122,067,575	6	11	44,954,648
	違反稅捐稽徵法		13	27	1,148,828,196	15	34	2,818,611,837
	偽變造貨幣及有價證券	小計	3	4	36,945,100	5	29	209,156,377
		偽變造貨幣	1	1	7,600	0	0	0
		偽變造有價證券	2	3	36,937,500	5	29	209,156,377
	違反菸酒管理法		7	8	42,000	11	14	11,380,000
	違反銀行法	小計	97	508	162,720,756,072	67	372	36,463,597,566
		非法吸收資金	55	317	45,153,683,212	43	313	28,016,742,113
		地下通匯	33	95	109,856,571,413	16	37	3,842,262,374
		金融機構人員背信	5	14	547,452,870	5	15	677,440,833
		向金融機構詐欺取財	2	32	1,035,438,164	2	4	3,793,414,246
		金融機構人員收受不當利益	1	20	5,084,000,000	0	0	0
		金融機構人員違法放貸	1	30	1,043,610,413	0	0	0
		其他	0	0	0	1	3	133,738,000
	侵害智慧財產權	小計	39	53	325,894,961	60	126	918,024,311
		違反商標法	28	32	60,509,910	40	99	61,622,880
		違反著作權法	11	21	265,385,051	20	27	856,401,431
	違反營業秘密法		23	50	69,781,200,947	18	45	8,562,352,811
	違反證券交易法		104	429	21,767,439,508	94	354	14,110,165,365
	違反期貨交易法		32	72	1,235,628,906	41	106	964,341,759
	違反保險法		0	0	0	3	6	0
	違反證券投資信託及顧問法		7	9	170,578,000	7	16	100,000
	違反商業會計法		5	6	25,745,734	4	9	352,557,677
	違反公司法		162	379	533,372,057	100	230	19,300,000
	妨害電腦使用		2	2	76,490,000	8	18	155,540
	妨害農工商罪		15	48	181,949,685	16	23	77,132,168
	違反公平交易法		3	12	1,633,480,614	5	18	616,646,000
	其他經濟		7	32	10,618,826	10	30	182,076,525
貳、一般犯罪案件			175	507	221,704,321	248	428	247,070,019
	偽造文書		46	296	66,333,855	56	111	16,812,250
	違反槍砲彈藥刀械管制條例		7	11	0	6	7	0
	違反危害健康之法令		109	185	154,279,089	170	276	230,248,280
	違反疫病管理之法令		2	2	0	3	4	0
	侵害人民隱私及私密之罪		2	2	1,090,977	3	5	0
	違反環境生態保護之法令		4	4	0	5	7	0
	其他一般		5	7	400	5	18	9,489
參、追緝外逃罪犯案件			11	11	0	14	15	0
	追緝		10	10	0	7	8	0
	策動投案		1	1	0	1	1	0
	協緝遞解出境		0	0	0	0	0	0
	其他外逃		0	0	0	6	6	0
肆、接返案件			0	0	0	0	0	0
	協助接返受刑人		0	0	0	0	0	0
伍、國際合作案件			2	4	0	2	2	0
	國外犯罪遣返偵辦		0	0	0	0	0	0
	執行司法互助協定		2	4	0	2	2	0
	外國法院委託協查案件		0	0	0	0	0	0
總計			963	2,917	313,463,042,793	945	2,550	85,946,653,771
漏稅			10	0	31,966,657	33	0	215,818,813

表 2.04　近 2 年偵辦經濟及一般犯罪案件比較統計

罪名別 \ 年度	106 年				105 年				與上年比較	
	案件數	嫌疑人數	案件數百分比（註）	嫌疑人數百分比（註）	案件數	嫌疑人數	案件數百分比（註）	嫌疑人數百分比（註）	案件數 % =[(106 年－105 年)/105 年]	嫌疑人數 % =[(106 年－105 年)/105 年]
壹、經濟犯罪案件	775	2,395	100.00%	100.00%	681	2,105	100.00%	100.00%	13.80%	13.78%
詐欺	152	519	19.61%	21.67%	145	489	21.29%	23.23%	4.83%	6.13%
侵占	46	81	5.94%	3.38%	40	89	5.87%	4.23%	15.00%	-8.99%
背信	43	118	5.55%	4.93%	21	77	3.08%	3.66%	104.76%	53.25%
重利	4	6	0.52%	0.25%	5	9	0.73%	0.43%	-20.00%	-33.33%
走私	11	32	1.42%	1.34%	6	11	0.88%	0.52%	83.33%	190.91%
違反稅捐稽徵法	13	27	1.68%	1.13%	15	34	2.20%	1.62%	-13.33%	-20.59%
偽變造貨幣及有價證券	3	4	0.39%	0.17%	5	29	0.73%	1.38%	-40.00%	-86.21%
違反菸酒管理法	7	8	0.90%	0.33%	11	14	1.62%	0.67%	-36.36%	-42.86%
違反銀行法	97	508	12.52%	21.21%	67	372	9.84%	17.67%	44.78%	36.56%
侵害智慧財產權	39	53	5.03%	2.21%	60	126	8.81%	5.99%	-35.00%	-57.94%
違反營業秘密法	23	50	2.97%	2.09%	18	45	2.64%	2.14%	27.78%	11.11%
違反證券交易法	104	429	13.42%	17.91%	94	354	13.80%	16.82%	10.64%	21.19%
違反期貨交易法	32	72	4.13%	3.01%	41	106	6.02%	5.04%	-21.95%	-32.08%
違反保險法	0	0	0.00%	0.00%	3	6	0.44%	0.29%	-100.00%	-100.00%
違反證券投資信託及顧問法	7	9	0.90%	0.38%	7	16	1.03%	0.76%	0.00%	-43.75%
違反商業會計法	5	6	0.65%	0.25%	4	9	0.59%	0.43%	25.00%	-33.33%
違反公司法	162	379	20.90%	15.82%	100	230	14.68%	10.93%	62.00%	64.78%
妨害電腦使用	2	2	0.26%	0.08%	8	18	1.17%	0.86%	-75.00%	-88.89%
妨害農工商罪	15	48	1.94%	2.00%	16	23	2.35%	1.09%	-6.25%	108.70%
違反公平交易法	3	12	0.39%	0.50%	5	18	0.73%	0.86%	-40.00%	-33.33%
其他經濟	7	32	0.90%	1.34%	10	30	1.47%	1.43%	-30.00%	6.67%
貳、一般犯罪案件	175	507	100.00%	100.00%	248	428	100.00%	100.00%	-29.44%	18.46%
偽造文書	46	296	26.29%	58.38%	56	111	22.58%	25.93%	-17.86%	166.67%
違反槍砲彈藥刀械管制條例	7	11	4.00%	2.17%	6	7	2.42%	1.64%	16.67%	57.14%
違反危害健康之法令	109	185	62.29%	36.49%	170	276	68.55%	64.49%	-35.88%	-32.97%
違反疫病管理之法令	2	2	1.14%	0.39%	3	4	1.21%	0.93%	-33.33%	-50.00%
侵害人民隱私及私密之罪	2	2	1.14%	0.39%	3	5	1.21%	1.17%	-33.33%	-60.00%
違反環境生態保護之法令	4	4	2.29%	0.79%	5	7	2.02%	1.64%	-20.00%	-42.86%
其他一般	5	7	2.86%	1.38%	5	18	2.02%	4.21%	0.00%	-61.11%
參、追緝外逃罪犯案件	11	11	100.00%	100.00%	14	15	100.00%	100.00%	-21.43%	-26.67%
追緝	10	10	90.91%	90.91%	7	8	50.00%	53.33%	42.86%	25.00%
策動	1	1	9.09%	9.09%	1	1	7.14%	6.67%	0.00%	0.00%
協緝遞解出境	0	0	0.00%	0.00%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
其他外逃	0	0	0.00%	0.00%	6	6	42.86%	40.00%	-100.00%	-100.00%
肆、接返案件	0	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
協助接返受刑人	0	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
伍、國際合作案件	2	4	100.00%	100.00%	2	2	100.00%	100.00%	0.00%	100.00%
國外犯罪遣返偵辦	0	0	0.00%	0.00%	0	0	0.00%	0.00%	#DIV/0!	NA
執行司法互助協定	2	4	100.00%	100.00%	2	2	100.00%	100.00%	0.00%	100.00%
外國法院委託協查案件	0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%
漏　　稅	10	0	100.00%	#DIV/0!	33	0	100.00%	#DIV/0!	-69.70%	#DIV/0!

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。

圖 2.02 近 2 年偵辦經濟及一般犯罪案件類別比較

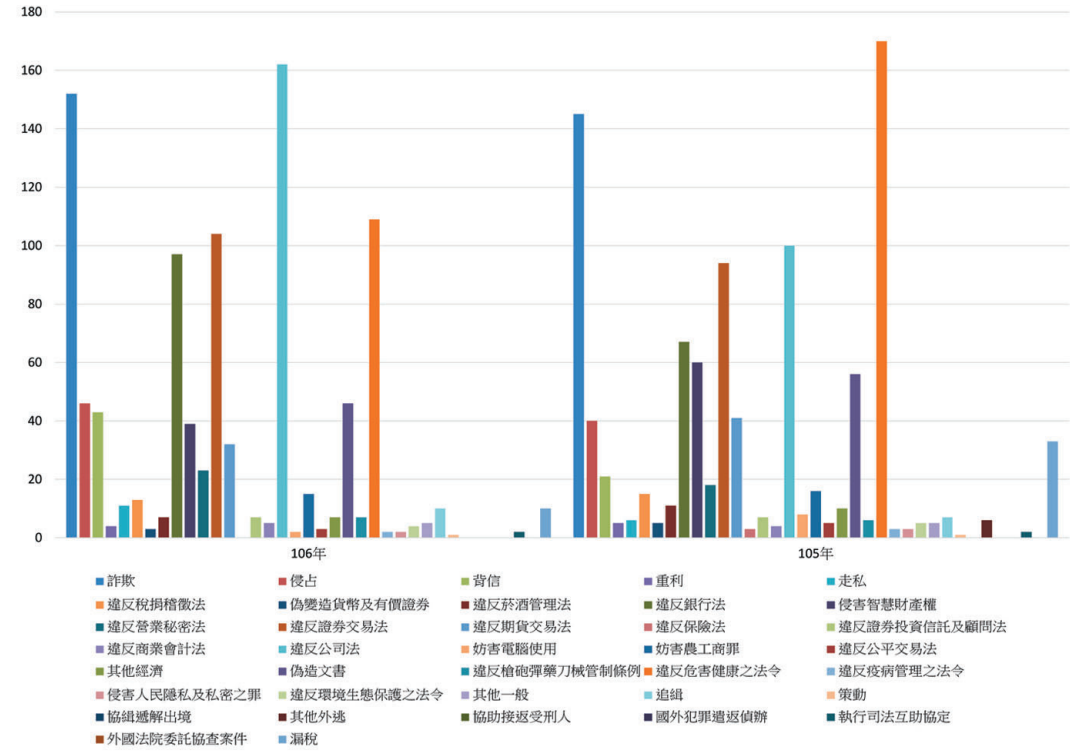


圖 2.03 近 2 年移（函）送偵查案件統計比較

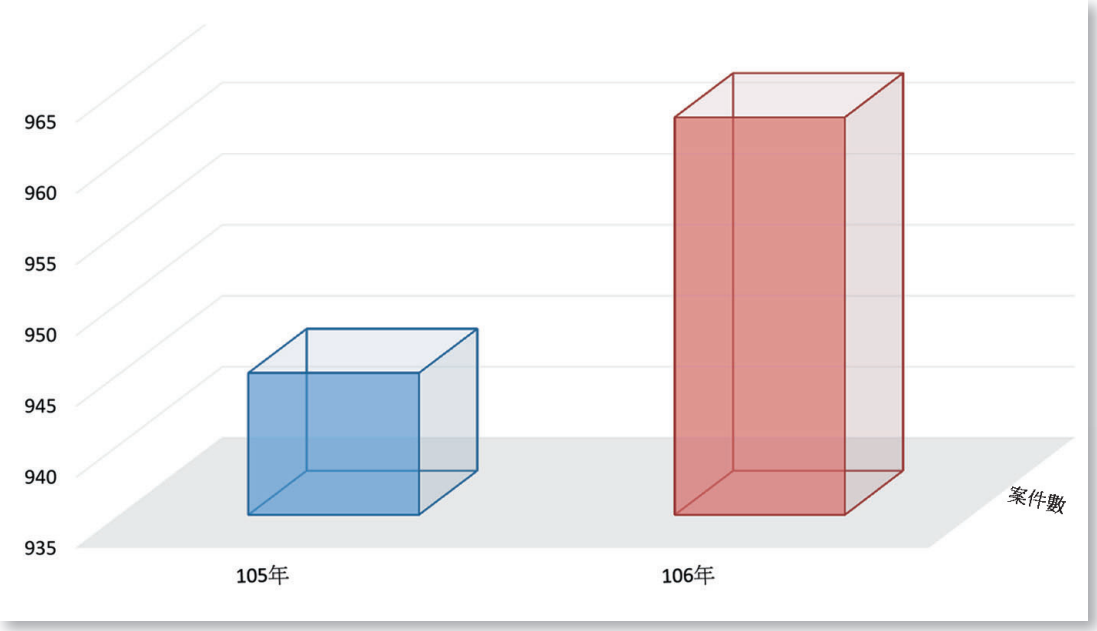
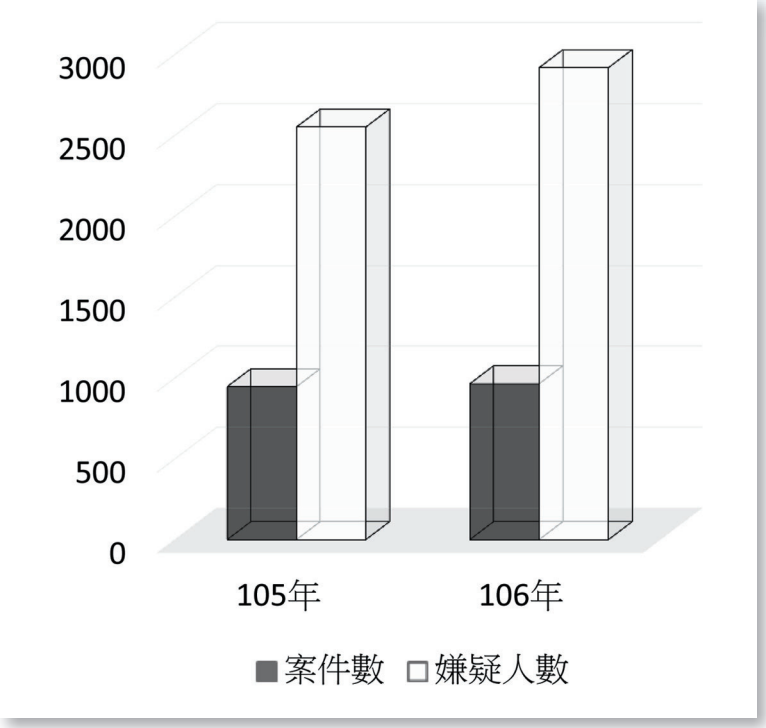


圖 2.04　近 2 年經濟犯罪案件數及嫌疑人數比較



一、經濟犯罪案件

本年偵辦移送經濟犯罪案件 775 案，較 105 年之 681 案，增加 13.80%；嫌疑人 2,395 人，較 105 年之 2,105 人，增加 13.78%；涉案標的 3,132 億 4,133 萬 8,472 元，較 105 年之 856 億 9,958 萬 3,752 元，增加 265.51%。各類案件如下：（詳表 2.03、2.04、2.05 及圖 2.02、2.03、2.04）

表 2.05　近 2 年移（函）送偵查案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	經濟犯罪案件			一般犯罪案件			漏稅案件	
							案件數	嫌疑人數	涉案標的（千元）	案件數	嫌疑人數	涉案標的（千元）	案件數	裁罰金額（千元）
105 年	945	100.00%	100.00%	2,550	100.00%	100.00%	681	2,105	85,699,583	248	428	247,070	33	215,818
106 年	963	101.90%	1.90%	2,917	114.39%	14.39%	775	2,395	313,241,338	175	507	221,704	10	31,966

- 詐欺：152 案，占 19.61%；嫌疑人 519 人，占 21.67%。
- 侵占：46 案，占 5.94%；嫌疑人 81 人，占 3.38%。
- 背信：43 案，占 5.55%；嫌疑人 118 人，占 4.93%。
- 重利：4 案，占 0.52%；嫌疑人 6 人，占 0.25%。
- 走私：11 案，占 1.42%；嫌疑人 32 人，占 1.34%。
- 違反稅捐稽徵法：13 案，占 1.68%；嫌疑人 27 人，占 1.13%。
- 偽變造貨幣及有價證券：3 案，占 0.39%；嫌疑人 4 人，占 0.17%。
- 違反菸酒管理法：7 案，占 0.90%；嫌疑人 8 人，占 0.33%。
- 違反銀行法：97 案，占 12.52%；嫌疑人 508 人，占 21.21%。
- 侵害智慧財產權：39 案，占 5.03%；嫌疑人 53 人，占 2.21%。
- 違反營業秘密法：23 案，占 2.97%；嫌疑人 50 人，占 2.09%。
- 違反證券交易法：104 案，占 13.42%；嫌疑人 429 人，占 17.91%。
- 違反期貨交易法：32 案，占 4.13%；嫌疑人 72 人，占 3.01%。
- 違反保險法：0 案，占 0.00%；嫌疑人 0 人，占 0.00%。
- 違反證券投資信託及顧問法：7 案，占 0.90%；嫌疑人 9 人，占 0.38%。
- 違反商業會計法：5 案，占 0.65%；嫌疑人 6 人，占 0.25%。
- 違反公司法：162 案，占 20.90%；嫌疑人 379 人，占 15.82%。
- 妨害電腦使用：2 案，占 0.26%；嫌疑人 2 人，占 0.08%。
- 妨害農工商罪：15 案，占 1.94%；嫌疑人 48 人，占 2.00%。
- 違反公平交易法：3 案，占 0.39%；嫌疑人 12 人，占 0.50%。
- 其他經濟犯罪：7 案，占 0.90%；嫌疑人 32 人，占 1.34%。

（一）詐欺案件

1.數據比較：

本年移送詐欺案件計 152 案，較 105 年之 145 案，增加 4.83%；嫌疑人 519 人，較 105 年之 489 人，增加 6.13%；涉案標的 312 億 885 萬 5,740 元，較 105 年之 137 億 7,164 萬 26 元，增加 126.62%。（詳表 2.04、2.05、2.06、2.07 及圖 2.05、2.06）

表 2.06　近 2 年詐欺案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	145	100.00%	100.00%	489	100.00%	100.00%	13,771,640	100.00%
106 年	152	104.83%	4.83%	519	106.13%	6.13%	31,208,855	126.62%

表 2.07　近 2 年詐欺案件型態比較統計

項目 / 年別	案件數合計	貸款詐欺	百分比	增減率	國貿詐欺	百分比	增減率	惡性倒閉詐欺	百分比	增減率	倒會詐欺	百分比	增減率
105 年	157	13	8.28%	100.00%	2	1.27%	100.00%	2	1.27%	100.00%	1	0.64%	100.00%
106 年	145	13	8.97%	0.00%	3	2.07%	50.00%	2	1.38%	0.00%	3	2.07%	200.00%

續表 2.07

項目 / 年別	不動產詐欺	百分比	增減率	票據詐欺	百分比	增減率	投資詐欺	百分比	增減率	信用卡詐欺	百分比	增減率
105 年	4	2.55%	100.00%	13	8.28%	100.00%	21	13.38%	100.00%	0	0.00%	100.00%
106 年	5	3.45%	25.00%	4	2.76%	-69.23%	26	17.93%	23.81%	2	1.38%	#DIV/0!

續表 2.07

項目 / 年別	廣告詐欺	百分比	增減率	退稅詐欺	百分比	增減率	保險詐欺	百分比	增減率	電腦網路詐欺	百分比	增減率
105 年	0	0.00%	100.00%	0	0.00%	100.00%	1	0.64%	100.00%	1	0.64%	100.00%
106 年	0	0.00%	NA	1	0.69%	NA	0	0.00%	-100.00%	2	1.38%	100.00%

續表 2.07

項目 / 年別	健保詐欺	百分比	增減率	電話恐嚇詐欺	百分比	增減率	其他	百分比	增減率
105 年	20	12.74%	100.00%	7	4.46%	100.00%	60	38.22%	100.00%
106 年	15	10.34%	-25.00%	2	1.38%	-71.43%	74	51.03%	23.33%

說明：「增減率」之計算為：增減率 =[（本期－上期）/ 上期]

圖 2.05　近 2 年詐欺案件數及嫌疑人數比較

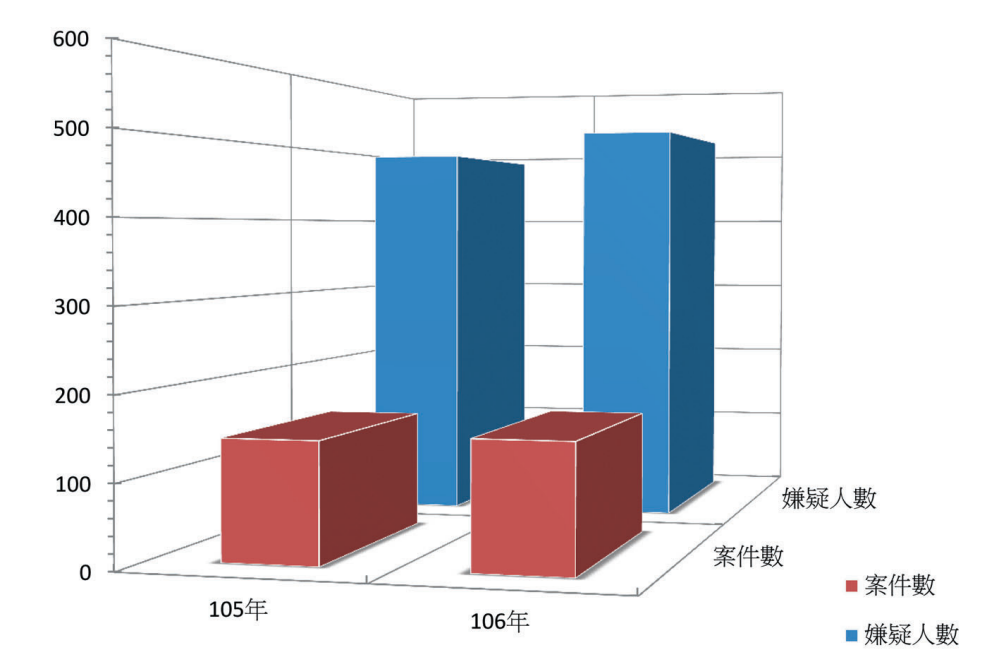
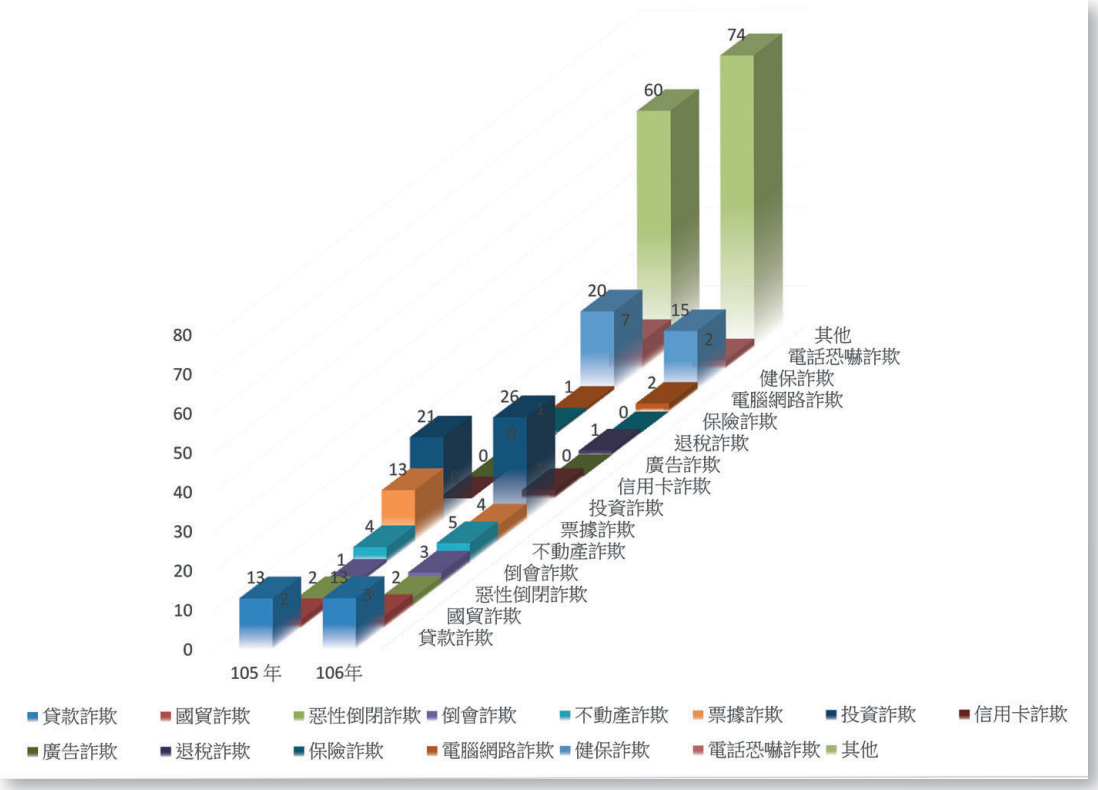


圖 2.06　近 2 年詐欺案件型態比較



案件型態：

(1) 貸款詐欺13案。

(2) 國貿詐欺3案。

(3) 惡性倒閉詐欺2案。

(4) 倒會詐欺3案。

(5) 不動產詐欺5案。

(6) 票據詐欺4案。

(7) 投資詐欺26案。

(8) 信用卡詐欺2案。

(9) 退稅詐欺1案。

(10) 電腦網路詐欺2案。

(11) 健保詐欺15案。

(12) 電話恐嚇詐欺2案。

(13) 其他74案。

(詳表2.03、2.07及圖2.06)

2.重要案例：

(1) 恩○實業公司劣質防火漆案

汪○南係恩○實業有限公司總經理，周○華（對外自稱周○為）係該公司協理，渠等共同負責綜理該公司各項業務。汪○南明知防火漆於我國銷售施做，應依建築技術規則規定，亦明知內政部營建署訂定之「申請建築防火材料審核認可作業注意事項」規定，申請防火漆等建築防火材料審核認可作業，應檢附國內實驗單位依我國國家標準（如 CNS12514）規定進行實驗所出具報告，或具有相當於經濟部中央標準局推動之中華民國實驗室認證體系（CNLA）水準之國外檢驗機構所出具檢驗證明文件；且對公共工程委員會所訂施工綱要規範工具書第 09965 章「鋼構造防火漆」

中，除要求公共工程使用之防火漆，應依我國國家標準CNS12514規定通過防火時效試驗外，固形分含量應符合在65%以上等規範均知之甚詳，知悉取得符合防火漆認證規範，竟意圖為自己及恩○公司不法之所有，共同基於詐欺之犯意聯絡，冒充檢驗合格商品取得報告申請認證，以及故意虛偽標記商品，自國外購入或自行混充調製成份不明、不合前揭法令、認證及契約規範之劣質防火漆，故意貼標偽冒為通過防火檢測之防火漆產品，或以乾硬劣化之過期庫存品自行調製變性澱粉摻水混充為具防火性能漆料，再指示員工參與國內各大營造廠之防火漆工程投標或競價，以產品品質及產地均不相符之性能規格評定書、認可通知書取信於廠商，銷售施做於「國立故宮博物院南部院區興建計畫—博物館建築及相關工程」、「臺北世大運羽球場館」等八十餘項國內重大公共建設或民間工程，因而獲致不法利益達13億12萬1,695元。另周○華及員工共同基於填製不實會計帳冊以及隱匿自己或他人重大犯罪所得之犯意聯絡，將部分犯罪所得提現轉購珠寶或利用他人帳戶購置不動產而故意隱匿於員工崔○禮等人名下，涉嫌洗錢。案經本局臺北市調查處偵辦移送及臺灣臺北地方檢察署起訴。

(2)維○餅家竄改鳳梨酥有效日期案

蕭○錦為股票上櫃之維○餅家股份有限公司門市部協理，負責綜理門市部銷售等業務；林○圻、陳○淇係該公司五股門市專員；林○如係該公司營業管理部高級專員，渠等均明知食品安全衛生管理法第15條規定，食品逾有效日期即不得販賣或公開陳列，竟意圖為維○餅家公司不法之所有及欺騙不特定消費者，由蕭○錦自105年1月起指

示員工林○圻及陳○淇等人，陸續將各門市逾有效日期應銷燬之食品鳳梨酥（含鳳黃酥、太極鳳梨酥、臺灣 100 鳳梨酥、大二鳳等）、墨條酥、蛋黃酥、香蕉酥、芒果酥、栗子燒、太陽餅及綠豆糕等產品計 5,962 盒，回收運至新北市五股區之觀光工廠，並向林○如領取其保管之有效日期打印器，由林○圻、陳○淇及林○如等人，先利用酒精將前揭產品外包裝盒上之原有效日期（樣式為「有效日期：西元年．月．日」）擦除後，再以打印器印上不實之新日期（樣式為「EXP：西元年．月．日」），再公開陳列於賣場，致不特定消費者誤信該等產品在有效日期內且品質無虞而購入，維○餅家公司因而獲致不法利益 162 萬 420 元。案經本局臺北市調查處偵辦移送及臺灣臺北地方檢察署起訴。

(3) 盧○昌涉嫌電信詐欺

范○軒、盧○昌、林○展、陳○端、姚○寶、吳○璁、陳○豪、陳○隨、林○崴、李○雄、何○璇、房○杰、張○銓、曾○成、王○賢及蔡○龍等人基於意圖為自己不法所有之犯意聯絡與行為分擔，共同組成電話詐欺集團，在臺灣地區透過網路訊息及電話向大陸地區民眾詐取財物。緣於 105 年 7 月間，由綽號「斌哥」之集團主嫌范○軒出資，指示盧○昌租用彰化縣福興鄉某地點設立電話詐欺機房，再將集團成員編組分工共同對大陸地區民眾肆行詐欺。該集團係以「手打」或「群發」方式進行電話詐欺，其中「手打」係由范○軒以 skype 網路電話向身分不詳代號「萬應公」、「錢友」之條商（專門出售大陸地區民眾基資之業者），購得大陸地區民眾基資（含電話、金融帳號等資訊）後，交由集團成員逕行撥打電話詐騙；「群發」則由范○軒透過代號「悍神」、「奔跑」及「魔術靈」之不法「系

統」業者所架設之網路操作平台，以該平台網路電話群發系統，向大陸地區不特定民眾發送內容為「電信欠費未繳」之詐騙語音訊息以誘使民眾回撥。前揭「手打」及「群發」方式均係由該集團擔任第一線（前線）之林○崴、李○雄、何○璇、房○杰、張○銓、曾○成、王○賢及蔡○龍 8 人假扮「中國電信」客服人員或被害大陸民眾住居所在地之公安人員撥打或接聽，先以核對身分為由騙取被害人個資，復佯稱其電話欠費未繳納或名下銀行卡（即金融卡）涉及不法案件，疑似個資遭冒用申辦所致，進而誘導被害人直接經由第一線人員協助並轉接電話向案發地公安局報案，再將電話轉接予擔任第二線（後線）假扮案發地區公安人員或公安隊長之范○軒、盧○昌、林○展、陳○端、姚○寶、吳○璁、陳○豪及陳○隨 8 人，詐稱因被害人身分外洩，致涉及販毒洗錢案件，必須配合調查，進而套問出其名下所有金融帳戶及帳戶內金額，再以保護被害人資金須變更銀行卡內建條碼為由，引導被害人至自動櫃員機前依指示進入英文模式進行設定，誘使被害人信以為真，而在不熟悉英文介面單字情況下陷於錯誤，誤將帳戶內資金轉匯至該集團使用之人頭帳戶內，旋由該集團以 skype 網路電話通知身分不詳，代號「積金」或「無敵浩克」之車手集團提領前揭詐得款項，經輾轉存匯後，由車手集團派員在台將獲分配之詐欺款項（詐騙金額 85%）以現金交予范○軒，再由范員於每月底依每位成員成功詐得之金額，以第一線 8%、第二線 10%（上限 20%）之比例朋分。自 105 年 8 月 1 日至 8 月 31 日止，范○軒等集團詐欺既遂 59 件，詐騙總金額 339 萬 9,750 元。案經本局中部地區機動工作站偵辦移送及臺灣彰化地方檢察署起訴。

（二）侵占案件

1.數據比較：

本年移送侵占案件46案，較105年之40案，增加15.00%；嫌疑人81人，較105年之89人，減少8.99%；涉案標的131億1,366萬7,070元，較105年之35億8,010萬98元，增加26.72%。（詳表2.03、2.04、2.08及圖2.07、2.08）

表 2.08　近 2 年侵占案件及型態比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率	侵占類別			
									普通侵占	公益侵占	掏空資產業務侵占	一般業務侵占
105 年	40	100.00%	100.00%	89	100.00%	100.00%	3,580,100	100.00%	3	6	11	20
106 年	46	115.00%	15.00%	81	91.01%	-8.99%	13,113,667	266.29%	5	5	13	23

圖 2.07　近 2 年侵占案件數及嫌疑人數比較

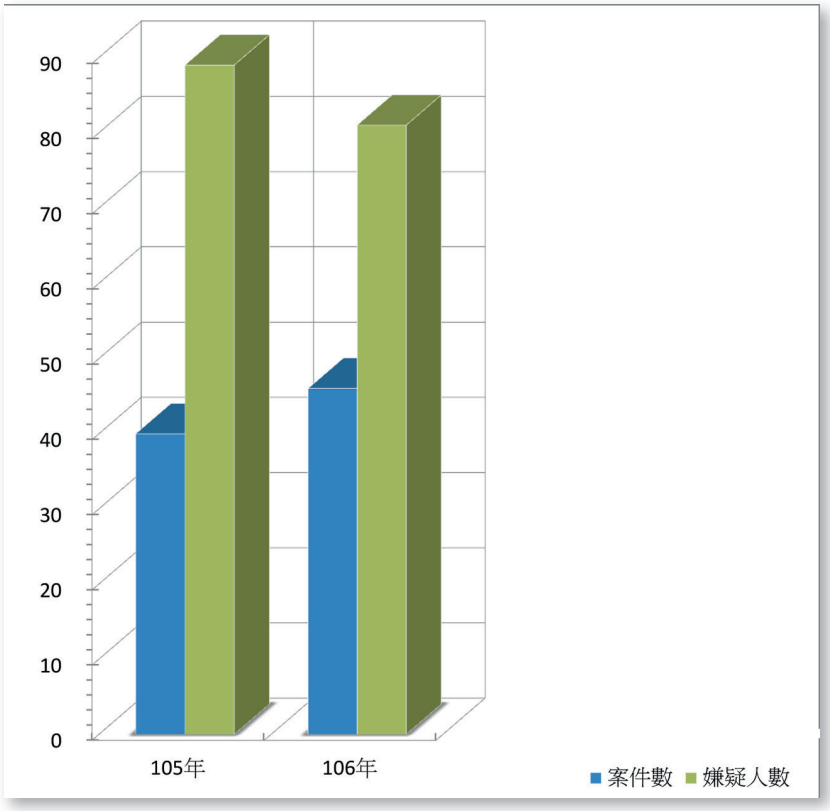
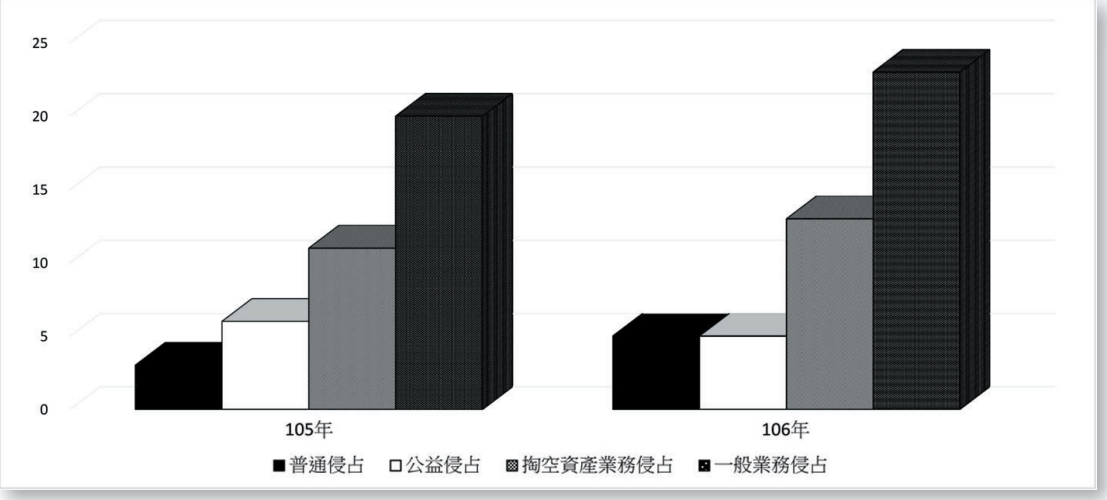


圖 2.08　近 2 年侵占案件型態比較



案件型態：

(1) 普通侵占5案。

(2) 公務公益侵占5案。

(3) 掏空資產之業務侵占13案(亦列為企業貪瀆案件)。

(4) 一般業務侵占23案。

(詳表2.03、2.08及圖2.08)

2. 重要案例：(列為企業貪瀆之案例，於企業肅貪工作中統一列出)

劉○婷涉嫌侵占案

劉○婷任職於亞○國際股份有限公司（下稱亞○公司），擔任財務會計人員，負責公司薪資及帳款支付並製作帳冊憑證，係從事業務之人。緣於 98 年 2 月至 104 年 12 月間，劉○婷明知亞○公司辦理員工薪資匯款業務未有任何監督機制，竟基於侵占公司資金之犯意，利用職務之便，擅自以薪資轉帳名義不定期自兆豐國際商業銀行臺中分行亞○公司帳戶匯款至同分行渠私人帳戶，金額總計 2 億 3,589 萬 9,549 元。劉○婷將侵占款項，再匯至臺灣銀行南港分行個人帳戶、臺中工業區分

行個人帳戶、中國信託高雄分行周○蓁帳戶、內湖郵局施○蓁帳戶、台中大全街郵局張○函帳戶、台北富邦中港分行廣三崇光國際開發股份有限公司帳戶及合作金庫港都分行漢神名店百貨股份有限公司帳戶等，用以購買名牌衣物、高價珠寶、手錶、行李箱等奢侈品及 SPA 等私人消費，另匯予不知情之配偶廖○宏臺中港分行帳戶，供其償還貸款與私人花用。劉○婷另要求不知情之配偶四姐廖○慧充當人頭，購買臺中市西屯區至善路建物，並於 103 年 12 月至 104 年 12 月間陸續匯款至第一銀行北屯分行廖○慧帳戶，用以支付頭期款及每月之房屋貸款。案經本局臺中市調查處偵辦移送及臺灣臺中地方檢察署起訴。

（三）背信案件

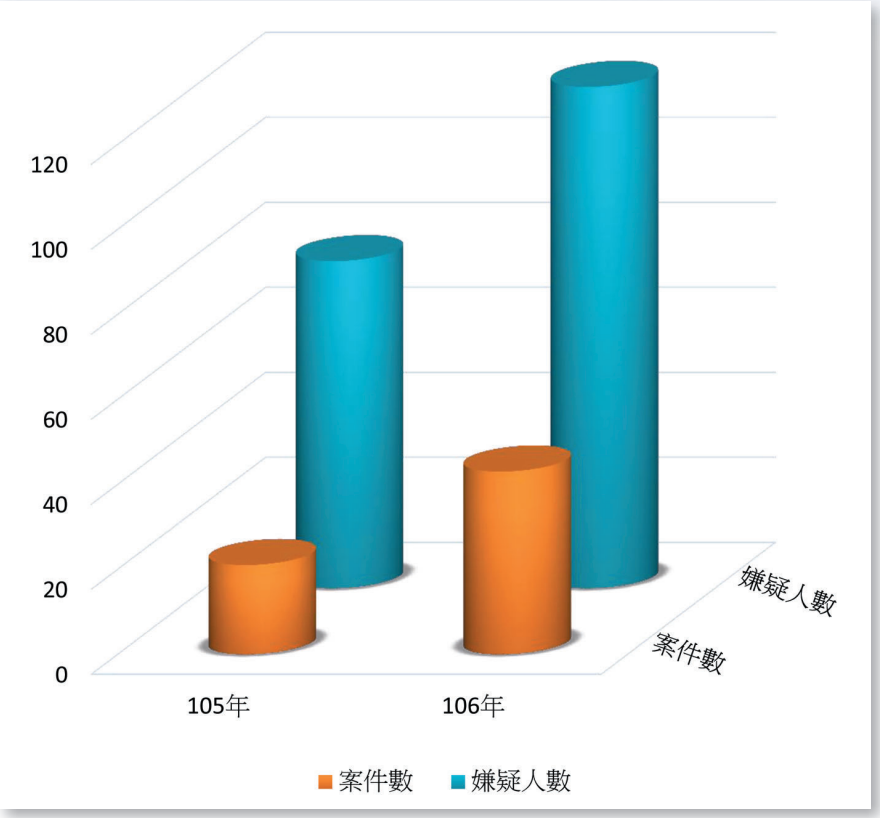
1.數據比較：

本年移送背信案件 43 案，較 105 年之 21 案，增加 104.76%；嫌疑人 118 人，較 105 年之 77 人，增加 53.25%；涉案標的 85 億 4,346 萬 2,683 元，較 105 年之 29 億 2,646 萬 1,044 元，增加 191.94%。（詳表 2.03、2.04、2.09 及圖 2.09）

表 2.09　近 2 年背信案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	21	100.00%	100.00%	77	100.00%	100.00%	2,926,461	100.00%
106 年	43	204.76%	104.76%	118	153.25%	53.25%	8,543,462	191.94%

圖 2.09　近 2 年背信案件數及嫌疑人數比較



案件型態：

(1)掏空資產之背信21案(亦列為企業貪瀆案件)。

(2)一般背信22案。

2.重要案例：(列為企業貪瀆之案例，於企業貪瀆工作中統一列出)

私立大○商工校長陳○娟等涉嫌背信案

陳○娟係雲林縣私立大○高級商工職業學校（下稱大○商工）校長，配偶黃○曜協助陳○娟處理該校校務，翁○萍係該校福利社實際負責人，莊○如係該校會計主任並於 96 年 8 月至 9 月間代理翁○萍之業務，均係學校從事業務之人員。緣大○商工為服務在學學生（人數約三千至四千人）用餐，規定全校學生於每學期初需繳交午餐代辦費，由校長陳○娟指定翁○

萍與莊○如負責向新○食品工廠、松○林餐盒工廠、梅○食品股份有限公司及味○香食品工廠等 4 家膳食業者，以每個便當單價 35 元至 45 元不等代辦購買。詎陳○娟、黃○曜竟共同基於意圖為自己不法之所有，而為違背其擔任校長辦理教育及服務學生之任務，自 91 年 10 月起先後指示翁○萍與莊○如，向前述 4 家膳食業者索取每個便當 4 元至 9 元不等之回扣，該等膳食業者於收到該校福利社匯入之便當款後，即於次月初以現金交付前揭約定回扣予翁○萍或莊○如，翁、莊 2 人再依陳○娟及黃○曜指示，將回扣分成兩部分，一半回扣交予黃○曜胞姊黃○菁，支付渠父母生活費及償還大○商工債務，並自 97 年 1 月 28 日起，開始不定期存入人頭林○慧開立之臺中商業銀行帳戶，另一半回扣則直接交予陳○娟或黃○曜本人，迄 104 年 1 月止，陳○娟收取之回扣總計 4,181 萬 539 元，致生大○商工之財產損害。案經本局雲林縣調查站偵辦移送及臺灣雲林地方檢察署起訴。

（四）重利案件

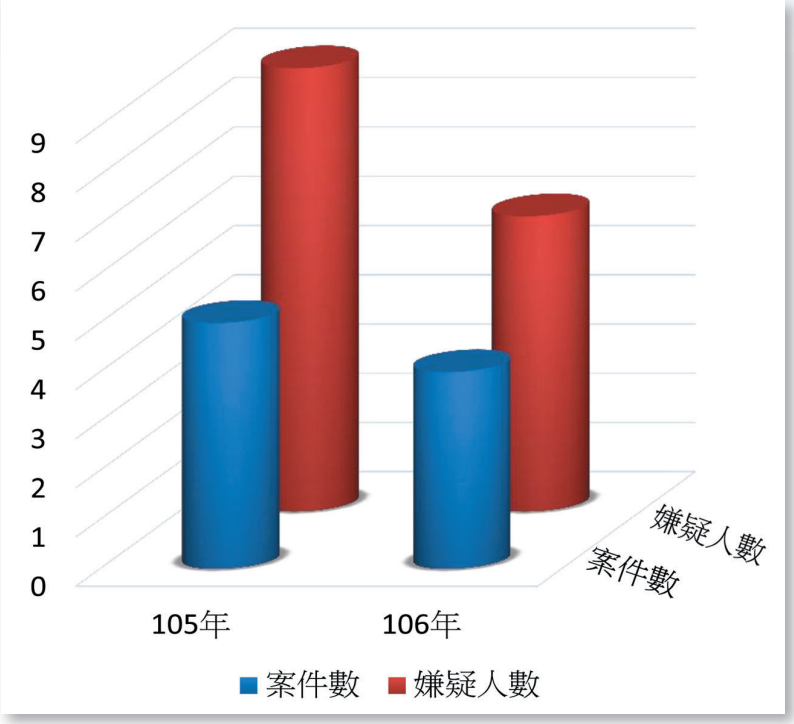
1.數據比較：

本年移送重利案件計 4 案，較 105 年之 5 案，減少 20%；嫌疑人 6 人，較 105 年之 9 人，減少 33.33%；涉案標的 6 億 431 萬 4,798 元，較 105 年之 7,083 萬元，增加 753.19%。（詳表 2.03、2.04、2.10 及圖 2.10）

表 2.10　近 2 年重利案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	5	100.00%	100.00%	9	100.00%	100.00%	70,830	100.00%
106 年	4	4.00%	-20.00%	6	66.67%	-33.33%	604,314	753.19%

圖 2.10　近 2 年重利案件數及嫌疑人數比較



2.重要案例：

劉○生等涉嫌重利案

劉○生自 102 年 12 月上旬起擔任瓷○公司董事長曾○煌之特助，明知曾○煌為購買久○公司股權，將依約支付第 2 期價款，需款恐急，竟與許○欣共同基於重利之犯意聯絡，於 103 年 1 月 13 日，由劉○生以林○涵名義，與曾○煌簽訂借款協議書，約定由曾○煌提供久○公司股權轉讓相關文件做為擔保，向許○欣借款 2 億 6,460 萬元，許○欣則收取每月 4.5% 之利息，同日，許○欣旋即將 8,820 萬美元匯至徐○鴻指定之 Golden free holding limited 帳戶。惟曾○煌僅於 103 年 2 月 13 日、2 月 27 日及 3 月 10 日，支付劉○生現金 200 萬元、700 萬元及 300 萬元，合計 1,200 萬元利息後，即無力支付高額利息，許○欣遂將曾○煌供擔保之久○股權辦理轉讓，由皇○公司於 103 年 3 月 25 日，解除曾○煌久○公司董事長職務，

劉○生及許○欣所為，已共同觸犯刑法第 344 條第 1 項重利罪。案經本局臺北市調查處偵辦移送及臺灣士林地方檢察署起訴。

（五）走私案件

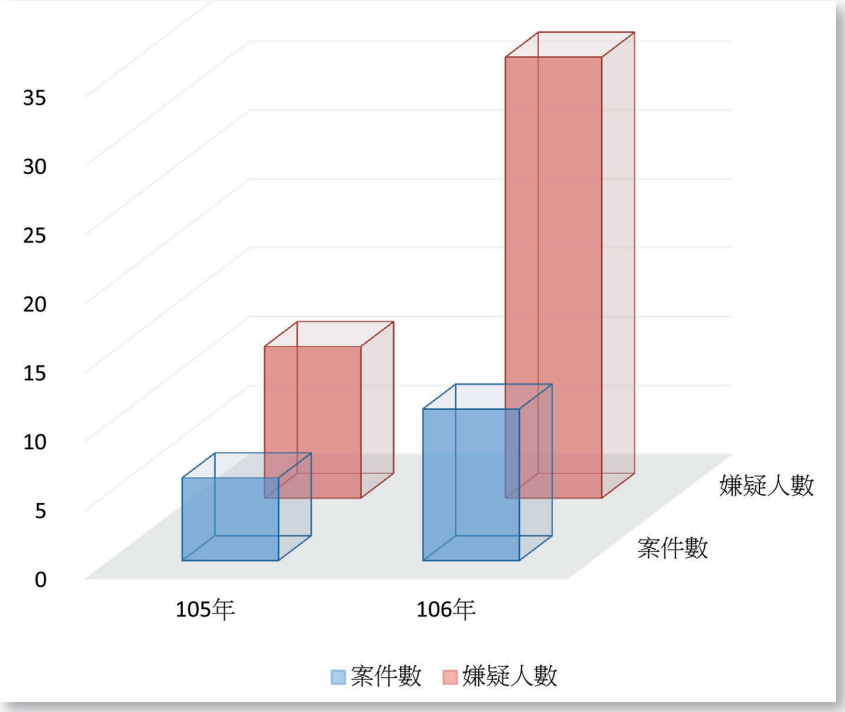
1.數據比較：

本年移送走私案件 11 案，較 105 年之 6 案，增加 83.33%；嫌疑人 32 人，較 105 年之 11 人，增加 290.91%；涉案標的 1 億 2,206 萬 7,575 元，較 105 年之 4,495 萬 4,648 元，增加 171.54%。（詳表 2.03、2.04、2.11 及圖 2.11）

表 2.11　近 2 年走私案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	6	100.00%	100.00%	11	100.00%	100.00%	44,954	100.00%
106 年	11	183.33%	83.33%	32	290.91%	190.91%	122,067	171.54%

圖 2.11　近 2 年走私案件數及嫌疑人數比較



案件型態：

(1)貨櫃走私5案。

(2)漁船走私0案。

(3)夾帶走私4案。

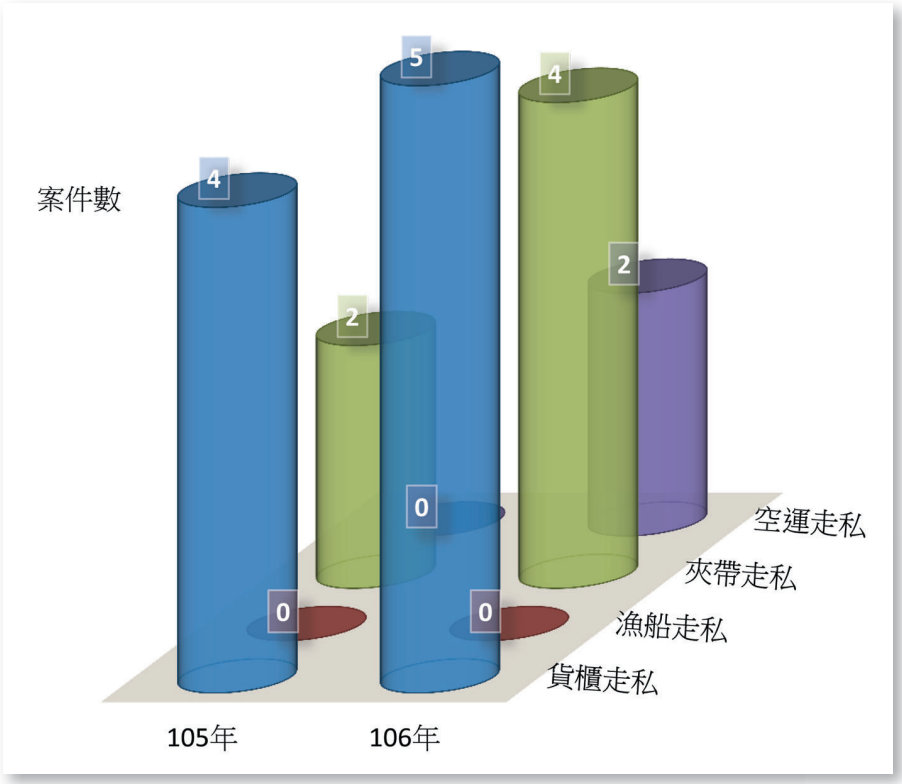
(4)空運走私2案。

(詳表2.12及圖2.12)

表 2.12　近 2 年走私案件型態比較統計

項目 / 年別	合計		貨櫃走私		漁船走私		夾帶走私		空運走私	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
105 年	6	11	4	6	0	0	2	5	0	0
106 年	11	32	5	5	0	0	4	5	2	22

圖 2.12　近 2 年走私案件型態比較



2.重要案例：

源○企業社實際負責人黃○澤涉嫌懲治走私條例等案

黃○澤係源○企業社實際負責人，渠明知中國大陸地區生產之乾香菇與乾香菇絲，係行政院依懲治走私條例第 2 條第 3 項授權公告「管制物品管制品項及管制方式」所列管制進口之物品，且豬腳筋、火腿等未經申請檢疫不得輸入，竟基於規避管制，私運管制物品牟利之犯意，經由香港力○集團控股有限公司（下稱力○公司）自香港發貨將中國大陸地區產製之乾香菇等物品匿藏於貨櫃內，假藉以貨物品名「軟性電路板」(LED FIBER MODULES) 名義，委託不知情之長榮國際股份有限公司（下稱長榮公司）代理之 EVER SHINE 輪 0837-077E 航次將該 2 只內藏走私管制物品貨櫃載運來臺，並於 105 年 8 月 23 日進儲至不知情之杰○國際物流股份有限公司（下稱杰○公司）位於高雄港第 63 號碼頭自由貿易港區倉庫內，嗣經高雄關查驗發現，實到貨物除列載貨名外，尚有乾香菇 3,610 公斤、乾香菇絲 5,360 公斤、豬腳筋 960 公斤及火腿 2,010 公斤，市價約 1,000 萬元。其中乾香菇與乾香菇絲經送行政院農業委員會（下稱農委會）「雜糧蔬菜特作協助鑑定小組」鑑定結果為中國大陸香菇及香菇絲，核屬「管制物品管制品項及管制方式」第 2 條之管制進口物品；另依據中華民國海關進口稅則輸入規定，豬腳筋及火腿屬應施檢疫品項，輸入應向農委會申請檢疫，復據農委會公告之口蹄疫疫區，包含中國大陸及香港地區，依法不得輸入，黃員所為涉嫌違反懲治走私條例及動物傳染病防治條例等罪嫌。案經本局航業調查處高雄調查站偵辦移送及臺灣高雄地方檢察署起訴。

（六）違反稅捐稽徵法案件

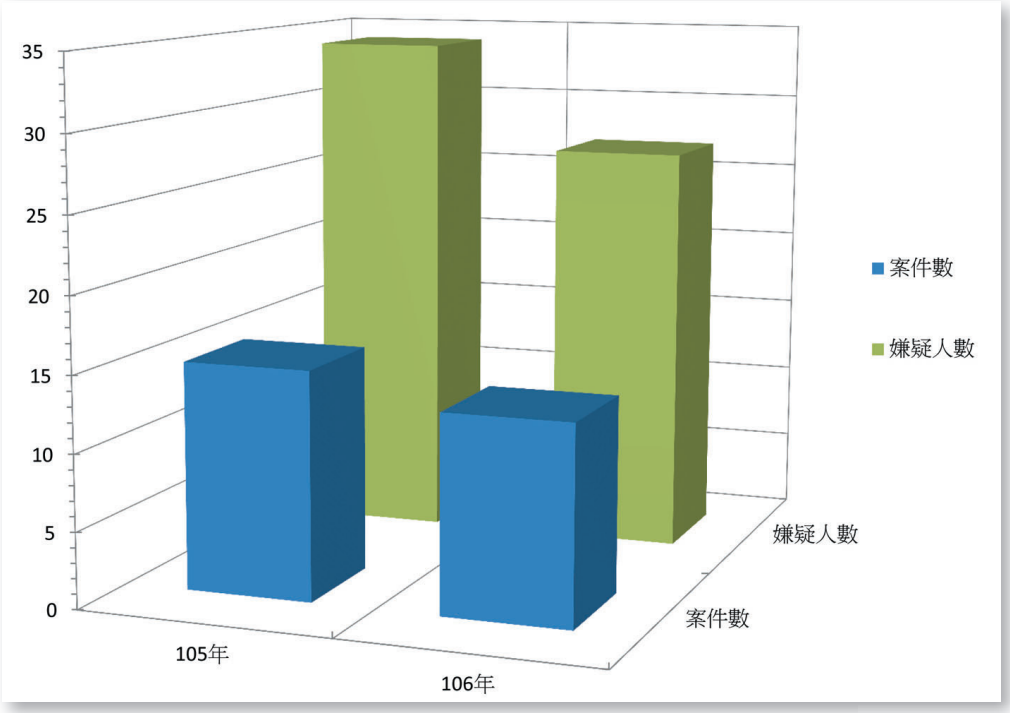
1.數據比較：

本年移送違反稅捐稽徵法案件 13 案，較 105 年之 15 案，減少 13.33%；嫌疑人 27 人，較 105 年之 34 人，減少 20.59%；涉案標的 11 億 4,882 萬 8,196 元，較 105 年之 28 億 1,861 萬 1,837 元，減少 59.24%（詳表 2.03、2.04、2.13 及圖 2.13）

表 2.13　近 2 年違反稅捐稽徵法案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	15	100.00%	100.00%	34	100.00%	100.00%	2,818,611	100.00%
106 年	13	86.67%	-13.33%	27	79.41%	-20.59%	1,148,828	-59.24%

圖 2.13 近 2 年違反稅捐稽徵法案件數及嫌疑人數比較



案件型態：

(1) 納稅義務人漏稅10案。

(2) 違反代徵扣繳義務1案。

(3) 教唆或幫助漏稅1案。

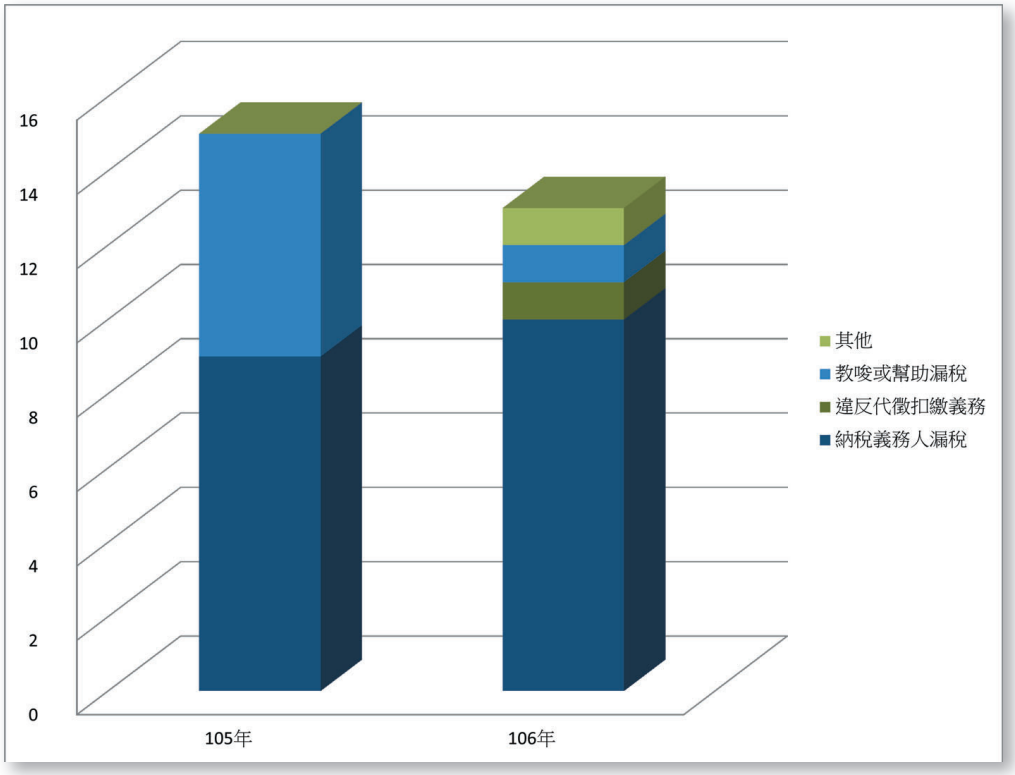
(4) 其他1案。

(詳表2.14及圖2.14)

表 2.14　近 2 年違反稅捐稽徵法案件型態比較統計

項目 / 年別	案件數合計	百分比	增減率	納稅義務人漏稅	違反代徵扣繳義務	教唆或幫助漏稅	其他
105 年	15	100.00%	100.00%	9	0	6	0
106 年	13	86.67%	-13.33%	10	1	1	1

圖 2.14　近 2 年違反稅捐稽徵法案件型態比較



2. 重要案例：

黃○雄涉嫌違反稅捐稽徵法案

黃○雄係「昭○股份有限公司」（下稱昭○公司）負責人，亦為商業會計法第 4 條所規定之商業負責人。黃○雄明知依稅

捐稽徵法及所得稅法之規定，在國內經營之營利事業，應依法課徵營利事業所得稅，竟基於違反商業會計法及逃漏昭○公司營利事業所得稅之犯意，自 95 年 12 月 15 日起，在模里西斯設立昭○公司海外子公司「GLORY FORMOSA CO.,LTD.」（下稱 G 公司），並以 G 公司名義在兆豐國際商業銀行（下稱兆豐銀行）豐原分行開立 OBU（國際金融業務）帳戶；又同時在英屬維京群島設立「AMCOMA ARABIA CO., LTD」（下稱 A 公司）、「PREMIER CHOIX INC.」（下稱 P 公司）與「RAPESCO GROUP CO., LTD」（下稱 R 公司），並以 R 公司名義在兆豐銀行新加坡分行開立 OBU 帳戶、P 公司與 A 公司名義在兆豐銀行香港分行各自開立 OBU 帳戶，前揭 4 公司均為紙上公司，實際上並無任何營運實績。黃○雄自 95 年 12 月 15 日起，即利用前揭 G、A、P、R 等 4 家境外公司海外帳戶，多次以虛偽製造 A、P、R 等 3 家公司與昭○公司交易之假象，逃漏昭○公司應繳納之營利事業所得稅，其手法分述如下：一、昭○公司王○珍等國外業務人員，將每筆與國外客戶談妥之外銷貨物品項、件數及真實單價輸入昭○公司 ERP 系統後，黃○雄即於 ERP 系統內輸入該筆交易百分比例，並產出「實際銷貨價格」及「實際銷貨價格乘以黃○雄核定百分比例」（即刻意低報之銷貨價格）等 2 種不同金額之 INVOICE，其後昭○公司人員即將該 2 種不同金額之 INVOICE 及裝船報關相關資料送交報關行，而報關行則配合製作前揭低報售價的裝船文件向我國關務署申報出口，不論實際交易公司為何，一律依地區別以前述 A 公司（美洲、歐洲以外市場客戶）、P 公司（美洲市場客戶）及 R 公司（歐洲及中南美洲市場客戶）名義申報出口。事後報關行將製作之 2 種不同 INVOICE 寄還昭○公司，昭○公司再將上載真實金額之 INVOICE 寄予國外實際交易公司作為船運提貨之用，而低報售

價之 INVOICE 則作為向我國稅捐機關申報營業收入用，以逃漏稅捐。二、黃○雄為隱匿昭○公司之獲利，要求所有國外客戶需先將實際貨款全數匯至 G 公司所設立之 OBU 帳戶內，再以客戶地區別分類，分別匯入 A 公司（美洲、歐洲以外市場客戶）、P 公司（美洲市場客戶）及 R 公司（歐洲及中南美洲市場客戶）前揭兆豐銀行新加坡分行及香港分行帳戶，嗣後昭○公司會計王○珍等人即將 A、P、R 等 3 家公司帳戶內各筆交易貨款依黃○雄設定之比例匯回昭○公司兆豐銀行豐原分行帳戶，製造 A、P、R 等 3 家公司與昭○公司交易之假象，總計 96 至 103 年期間，昭○公司逃漏營業額 13 億 2,905 萬 7,807 元。案經本局中部地區機動工作站偵辦移送及臺灣臺中地方檢察署起訴。

（七）偽變造貨幣及有價證券案件

1.數據比較：

本年移送偽變造貨幣及有價證券案件 3 案，較 105 年之 5 案，減少 40%；嫌疑人 4 人，較 105 年之 29 人，減少 86.21%；涉案標的 3,694 萬 5,100 元，較 105 年之 2 億 915 萬 6,377 元，減少 82.34%。（詳表 2.03、2.04、2.15 及圖 2.15）

案件型態：

(1) 偽變造貨幣1案。

(2) 偽變造有價證券2案。

(詳表2.03、2.16及圖2.16)

表 2.15　近 2 年偽變造貨幣及有價證券案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	5	100.00%	100.00%	29	100.00%	100.00%	209,156	100.00%
106 年	3	60.00%	-40.00%	4	13.79%	-86.21%	36,945	-82.34%

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

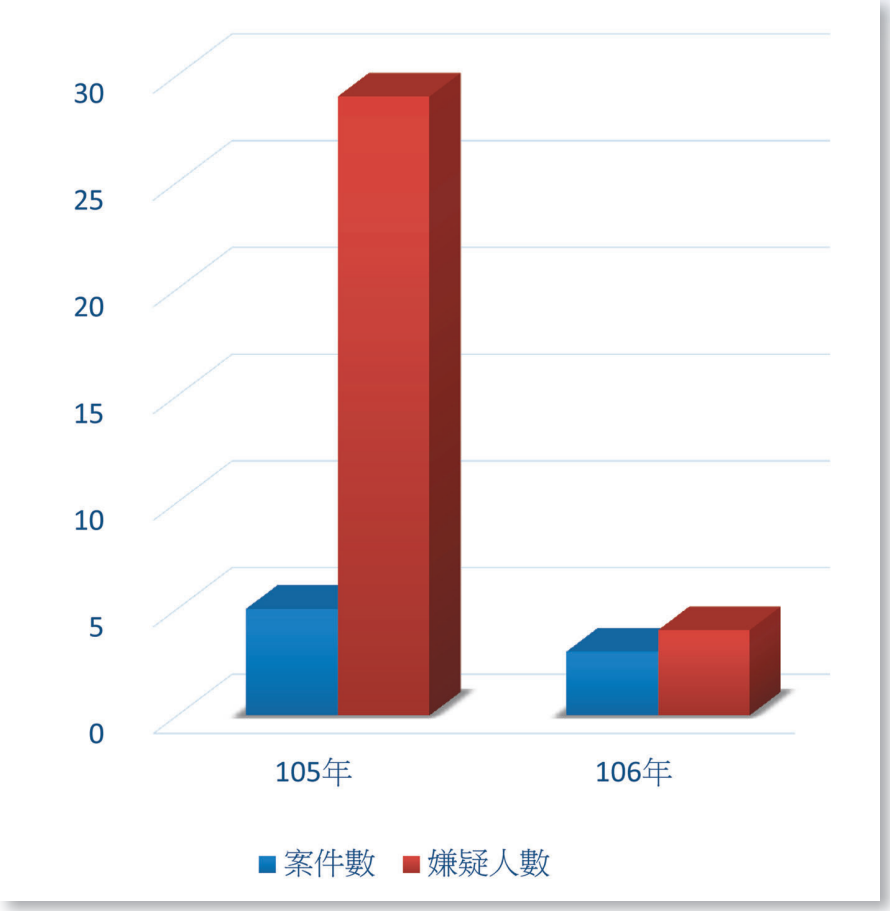
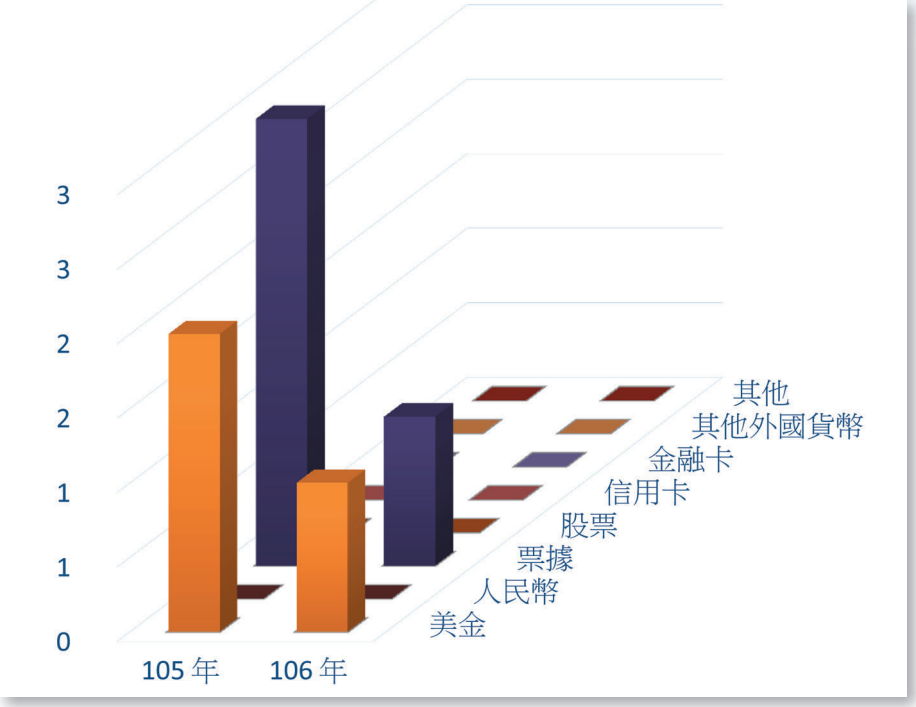


表 2.16 近 2 年偽變造貨幣及有價證券案件型態比較統計

項目 / 年別	偽、變造國幣	偽變造有價證券								
		小計	美金	人民幣	票據	股票	信用卡	金融卡	其他外國貨幣	其他
105 年	0	5	2	0	3	0	0	0	0	0
106 年	1	2	1	0	1	0	0	0	0	0

圖 2.16 近 2 年偽變造貨幣及有價證券案件型態比較



2.重要案例：略

（八）違反菸酒管理法案件

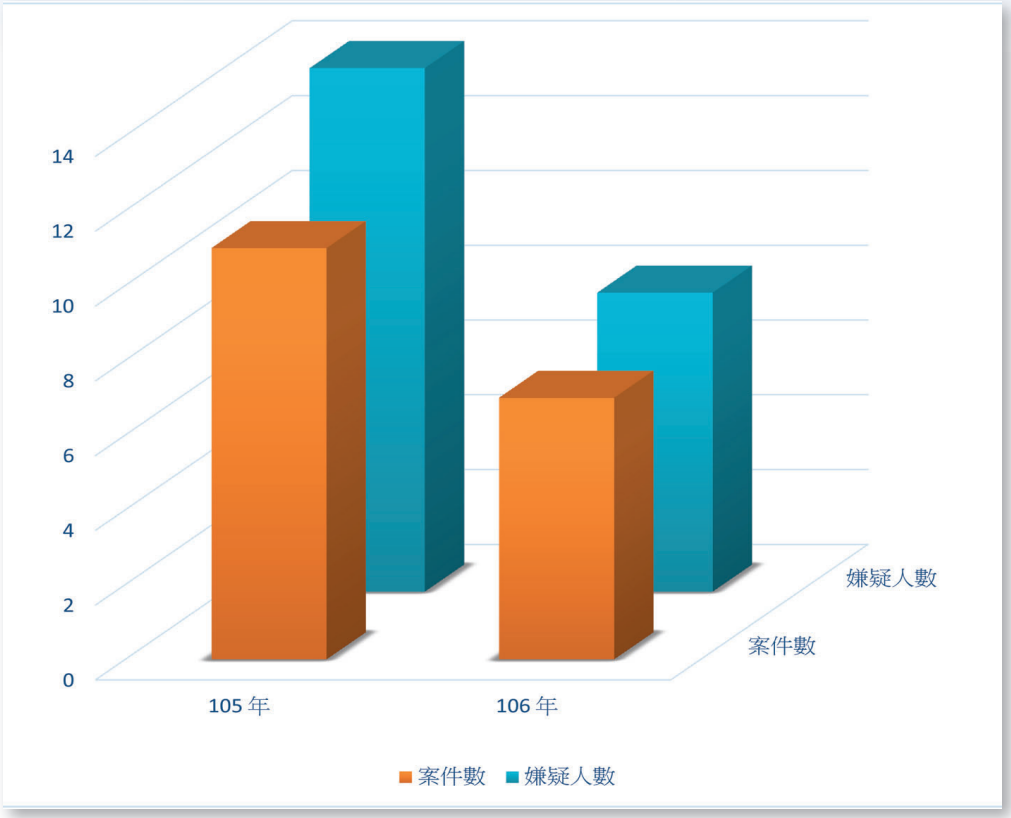
1.數據比較：

本年移送違反菸酒管理法案件 7 案，較 105 年之 11 案，減少 36.36%；嫌疑人 8 人，較 105 年之 14 人，減少 42.86%；涉案標的 4,200 元，較 105 年之 1,138 萬元，減少 99.96%。（詳表 2.03、2.04、2.17 及圖 2.17）

表 2.17 近 2 年違反菸酒管理法案件比較統計

項目 / 年別	案件數	增減率	嫌疑人數	增減率	涉案標的（千元）	增減率
105 年	11	100.00%	14	100.00%	11,380	100.00%
106 年	7	-36.36%	8	-42.86%	4	-99.96%

圖 2.17　近 2 年違反菸酒管理法案件數及嫌疑人數比較



2.重要案例：略

（九）違反銀行法案件

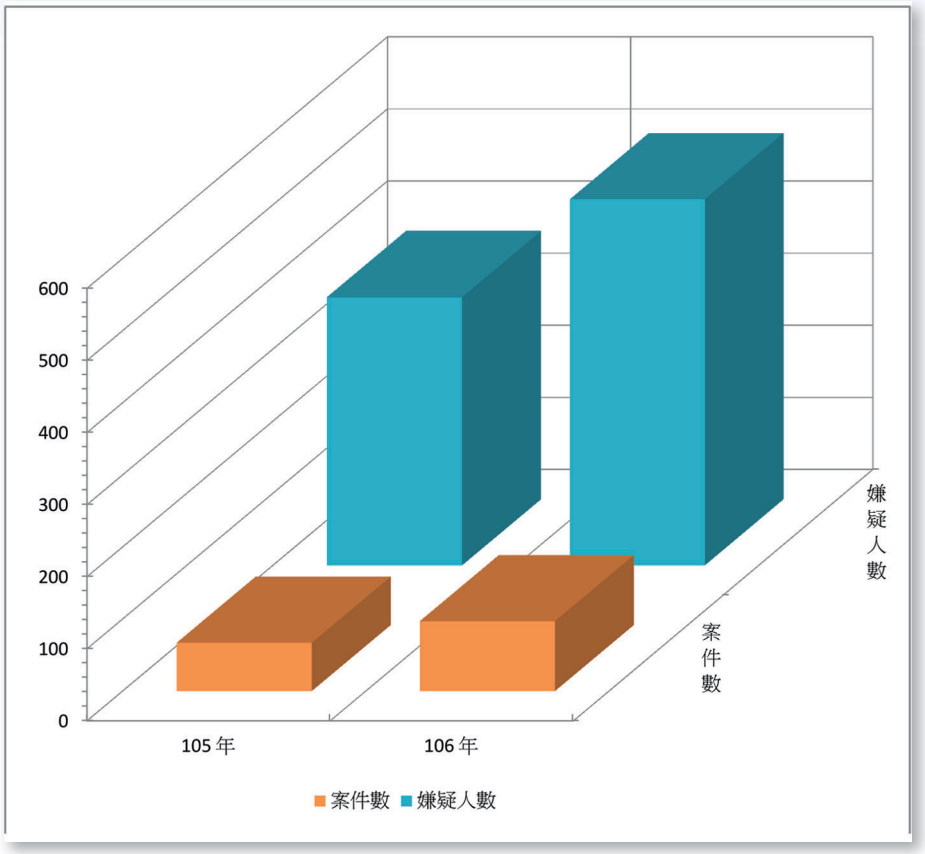
1.數據比較：

本年移送違反銀行法案件 97 案，較 105 年之 67 案，增加 44.78%；嫌疑人 508 人，較 105 年之 372 人，增加 36.56%；涉案標的 1,627 億 2,075 萬 6,072 元，較 105 年之 364 億 6,359 萬 7,566 元，增加 346.37%。（詳表 2.03、2.04、2.18 及圖 2.18）

表 2.18　近 2 年違反銀行法案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	67	100.00%	100.00%	372	100.00%	100.00%	36,463,597	100.00%
106 年	97	144.78%	44.78%	508	136.56%	36.56%	162,760,756	346.37%

圖 2.18　近 2 年違反銀行法案件數及嫌疑人數比較



案件型態：

(1) 非法吸收資金案件55案。

(2) 未經政府核准辦理國內外匯兌業務案件33案。

(3) 金融機構人員背信5案(亦列為企業貪瀆案件)。

(4) 向金融機構詐欺取財2案。

(5) 金融機構人員收受不當利益1案(亦列為企業貪瀆案件)。

(6) 金融機構人員違法放貸1案(亦列為企業貪瀆案件)。

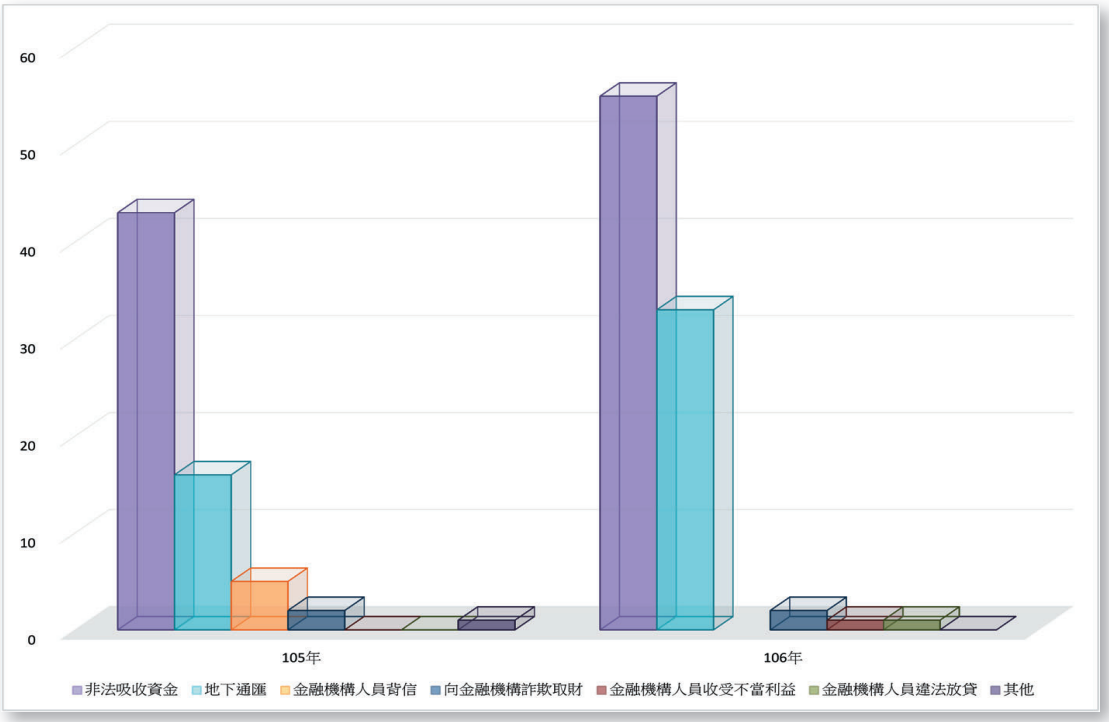
(7) 其他0案。

(詳表2.19及圖2.19)

表 2.19　近 2 年違反銀行法案件型態比較統計

項目 / 年別	案件數	百分比	增減率	非法吸收資金	地下通匯	金融機構人員背信	向金融機構詐欺取財	金融機構人員收受不當利益	金融機構人員違法放貸	其他
105 年	67	100.00%	100.00%	43	16	5	2	0	0	1
106 年	97	144.78%	44.78%	55	33	5	2	1	1	0

圖 2.19　近 2 年違反銀行法案件型態比較



2. 重要案例：（列為企業貪瀆之案例，於企業肅貪工作中統一列出）

(1)○寶生活公司陳○學、源○興業公司王○哲等涉嫌詐欺案

李○瑞係天○資產管理有限公司（下稱：天○公司）及瑞○國際有限公司（下稱：瑞○公司）實際負責人暨總經理，綜管該等公司事務；李○鋒係○寶生活事業有限公司（下稱：○寶公司）及○方開發有限公司（下稱：○方公司）實際負責人暨行政經理，綜管該等公司事務。李○

瑞及李○鋒均明知靈骨塔塔位，並非社會通念上具有一定經濟價值之不動產或股權憑證，而係殯葬管理條例第 2 條第 6 款所稱之骨灰存放設施，申請經營許可及辦理公司或商業登記後，並加入殯葬設施所在地之殯葬服務業公會，始得以買賣、仲介或經營靈骨塔塔位為業，竟仍以牟利性目的，陸續成立登記營業項目為不動產買賣或不動產代銷經紀業之天○公司、瑞○公司、○寶公司及○方公司等多家公司，並與○宁實業有限公司、○崧實業有限公司及綺○開發股份有限公司簽立經銷合約，輾轉透過上游經銷商今○順事業有限公司及豐○物業管理顧問有限公司等，以每個 2 萬 3,000 元至 3 萬 8,000 元不等之低價，取得臺北市北投區佛林寺、萬福寺及法藏山極樂寺等，非經主管機關核准有案之殯葬設施所核發之骨灰永久使用權狀，再透過業務員引誘不特定之靈骨塔持有者，出售所持有之靈骨塔位，對外以天○公司等名義招募逾百位業務員，鎖定曾投資未上市櫃股票或買賣塔位失利之高齡投資人，誆稱可代為銷售塔位、短期即可以高價轉售獲利等不實交易資訊，或虛構不存在之政府機關或上市櫃公司買家，持用偽造之塔位買賣合約書等文件，向該等投資人宣稱，已有家族遷葬或企業大額節稅之規劃，願以高於塔位市價 3 至 12 倍不等（即 30 萬元至 100 萬元不等）之價格收購，致投資人信以為真，由投資人以每張 8 萬元、9 萬 8,000 元或 12 萬元不等之價格，購買前揭塔位永久使用權狀，再安排以 30 萬至 100 萬元不等之價格，將投資人所有之塔位轉售予大買家。核自 103 年 3 月至 106 年 8 月間，天○公司吸金達 4 億 6,524 萬 6,166 元、瑞○公司吸金達 1 億 6,442 萬 5,173 元、○寶公司吸金達 3 億 8,130 萬 8,350 元、○方公司吸

金達 5,605 萬 1,305 元，總計 10 億 6,703 萬 994 元，李○瑞等人所為已違反銀行法第 29 條之 1 第 1 項之規定，並觸犯同法第 125 條第 1 項、刑法第 339 條之 4 第 1 項第 2 款、組織犯罪條例第 3 條第 1 項後段之罪。案經本局臺北市調查處偵辦移送及臺灣臺北地方檢察署起訴。

(2) 澳○芬公司涉嫌違反銀行法等案

戴○明（馬來西亞華僑）係台灣通○科技有限公司負責人，負責在臺發展「MFC CLUB」網站下線組織；王○木係澳○芬國際有限公司實際負責人，負責以澳○芬公司名義招攬不特定民眾加入成為「MFC CLUB」網站會員或經營者；葉○岑（王○木配偶）為澳○芬公司登記負責人，負責調度澳○芬公司財務，蔡○華為澳○芬公司員工，負責與「MFC CLUB」網站會員或經營者聯繫購買、販售註冊點數、對帳事宜；徐○君、劉○鳳、林○章、黃○霞及廖○賜均為 MFC CLUB 網站經營者。

MFC CLUB 網站係馬來西亞 MBI 集團旗下社群網站 mface 附設之虛擬貨幣 GRC 遊戲代幣平臺，投資人投資款項以現金交付或匯款至指定帳戶，經在 MFC CLUB 網站註冊後，即可完成投資並取得虛擬貨幣之電子交易帳號，該網站並依投資配套，撥給投資人一定之 GRC（易物點）至投資人 GRC 帳戶，再以 GRC 購買遊戲代幣，依 MFC CLUB 網站之設計，投資人出售遊戲代幣，MBI 公司先扣除其中 10% 作為買賣手續費，30% 則強制買回 GRC（以使投資人每次出售遊戲代幣之交易，可持續推升遊戲代幣之銷售），5% 自動轉為 E-Credit（即購買實物，可用以購買山○公司發行儲值米點之「米卡」後至特約商店消費或兌換實體物品等可購物電子票證或有價證券），剩餘 55% 投資款，投資人轉到 M

幣帳戶，即可領回或用以註冊新會員帳號。MFC CLUB 網站為確保遊戲代幣價格持續上漲，使投資人出售拆分後倍增之遊戲代幣獲取高額報酬，須不斷招攬其他投資人投入資金，購買遊戲代幣，而於廣告宣稱投資報酬每 6 個月可增值 1.5 倍，換算年利率高達 125%，並強調其優勢為「一次參與、一直受惠，不用推薦也能賺錢，複利能量、百萬代幣、財務自由」（即靜態獎金），並以招攬會員可獲取「推薦獎金」、「對碰獎金」及「輔導獎金」等動態獎金之方式，發展下線組織，至多可領至第六代輔導獎金。核戴○明、王○木、葉○岑等 9 人，明知 MBI 公司未經主管機關許可，不得經營銀行業務，不得以借款、收受投資、使加入為股東或其他名義，向多數人或不特定之人收受款項或吸收資金，而約定或給付與本金顯不相當之紅利、利息、股息或其他報酬，竟自 101 年 8 月至 105 年 8 月間，與張○發共同基於違反銀行法之犯意聯絡，由張○發指派戴○明來臺推廣 MFC CLUB 網站，並由王○木擔任臺灣區代理經銷商，負責發展下線組織，以召開說明會、在網路上刊登廣告之方式，招攬特定多數人或不特定人投資 MFC CLUB，共同將購入之註冊點，出售予 412 個投資人帳戶，總計吸金達 16 億 4,262 萬 6,125 元。案經本局中部地區機動工作站偵辦移送及臺灣臺中地方檢察署起訴。

(3) 森○國際公司段○琳等涉嫌違反銀行法案

羅○森（馬來西亞籍）係匯○國際有限公司（下稱匯○國際公司）負責人，並為森○國際有限公司（下稱森○國際公司）、匯○亞洲有限公司（下稱匯○亞洲公司）、森○國際公司及於新加坡登記設立之鵬○中國匯款公司（下稱 BKK）實際負責人；段○琳係羅○森女友，原為森○國際

公司負責人（105 年間改由馬來西亞籍潘○拉昌接任），為羅○森在臺灣之業務總管理；鄭○芳係飛○管理顧問有限公司（下稱飛○公司）負責人，該等公司均未獲金管會核准從事銀行匯兌業務。緣自 102 年 3 月起，羅○森、段○琳、鄭○芳等人基於違法經營匯兌業務，賺取手續費及利率價差牟利之犯意，以匯○國際公司資金調度需求為名，於華南商業銀行開立以 BKK 公司為名之 OBU 帳戶。森○國際公司於 100 年 10 月 21 日成立，並取得勞動部就業服務許可後，依中央銀行 98 年 5 月 25 日台央外伍字第 0980028398 號函釋示，可代辦外籍勞工薪資結匯申報。該集團遂以代辦外籍勞工薪資結匯申報名義於各地成立分公司或營業所，並於 101、102 年間借用亦取得就業服務許可之飛○公司等，專責辦理外籍勞工薪資匯款業務。羅○森因前案遭臺灣基隆地方法院判處緩刑 5 年而無法入境，臺灣有關匯兌業務均委由其女友段○琳負責管理，渠於國外操控。森○國際公司分別於桃園市及臺中市設立帳務中心及中部管理中心，並於國內設有 46 個分公司及營業據點，僱用多名不同國籍惟已取得我國居留權之外籍勞工，負責收受印尼、泰國、越南、菲律賓等國之外籍勞工薪資結匯申報事宜。該集團辦理匯兌，除自行決定匯率外，並依匯兌金額收取手續費（匯款 1 元至 500 美元收取新臺幣 470 元，501 元至 1,000 美元收取新臺幣 540 元，1,001 元至 2,000 美元收取新臺幣 630 元，2,001 元至 5,000 美元收取新臺幣 1,250 元）。森○國際公司各分公司於收受款項後，將款項轉帳匯入森○國際公司、飛○公司設立於華南商業銀行桃園分行帳戶或台新國際商業銀行帳戶，再由帳務中心派員辦理結購美元，將前揭外匯存入設於華南商業銀行國際金融業務

分行之新加坡 BKK 公司 OBU 帳戶，再由 BKK 公司指定匯往印尼 BANK CENTRAL ASIA、泰國 BANGKOK BANK、越南 DONGA BANK、菲律賓 WELLS FARGO BANK 等帳戶，再轉匯至委託人指定之收款帳戶。總計自 102 年 3 月至 105 年 12 月間，森○國際公司與飛○公司匯出 566 億 5,962 萬 9,746 元，收取手續費 7 億 145 萬 1,669 元。案經本局彰化縣調查站偵辦移送及臺灣臺中地方檢察署起訴。

（十）侵害智慧財產權案件

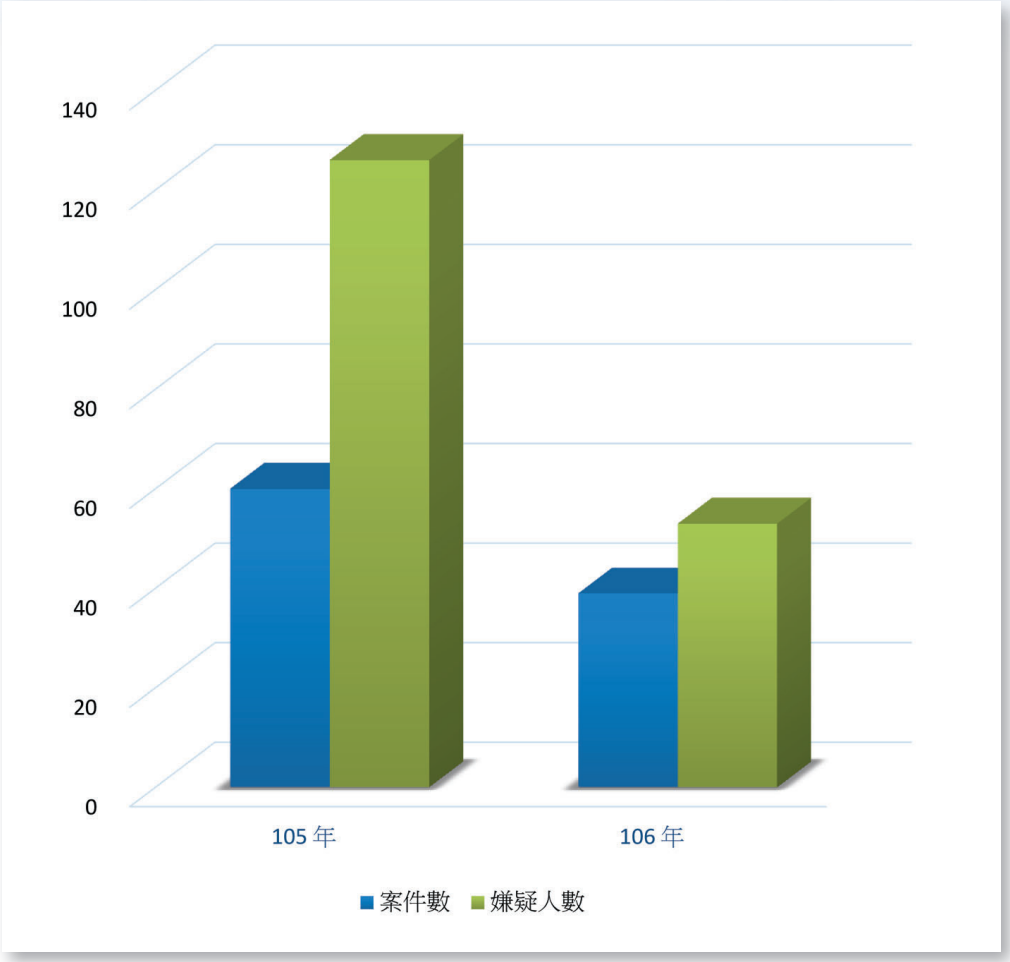
1.數據比較：

本年移送侵害智慧財產權案件 39 案，較 105 年之 60 案，減少 35%；嫌疑人 53 人，較 105 年之 126 人，減少 57.94%；涉案標的 3 億 2,589 萬 4,961 元，較 105 年之 9 億 1,802 萬 4,311 元，減少 64.50%。（詳表 2.03、2.04、2.20 及圖 2.20）

表 2.20　近 2 年侵害智慧財產權案件及型態比較統計

項目／年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率	違反商標法		違反著作權法		其他	
									案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
105 年	60	100.00%	100.00%	126	100.00%	100.00%	918,024	100.00%	40	99	20	27	0	0
106 年	39	65.00%	-35.00%	53	42.06%	-57.94%	325,894	-64.50%	28	32	11	21	0	0

圖 2.20　近 2 年侵害智慧財產權案件數及嫌疑人數比較



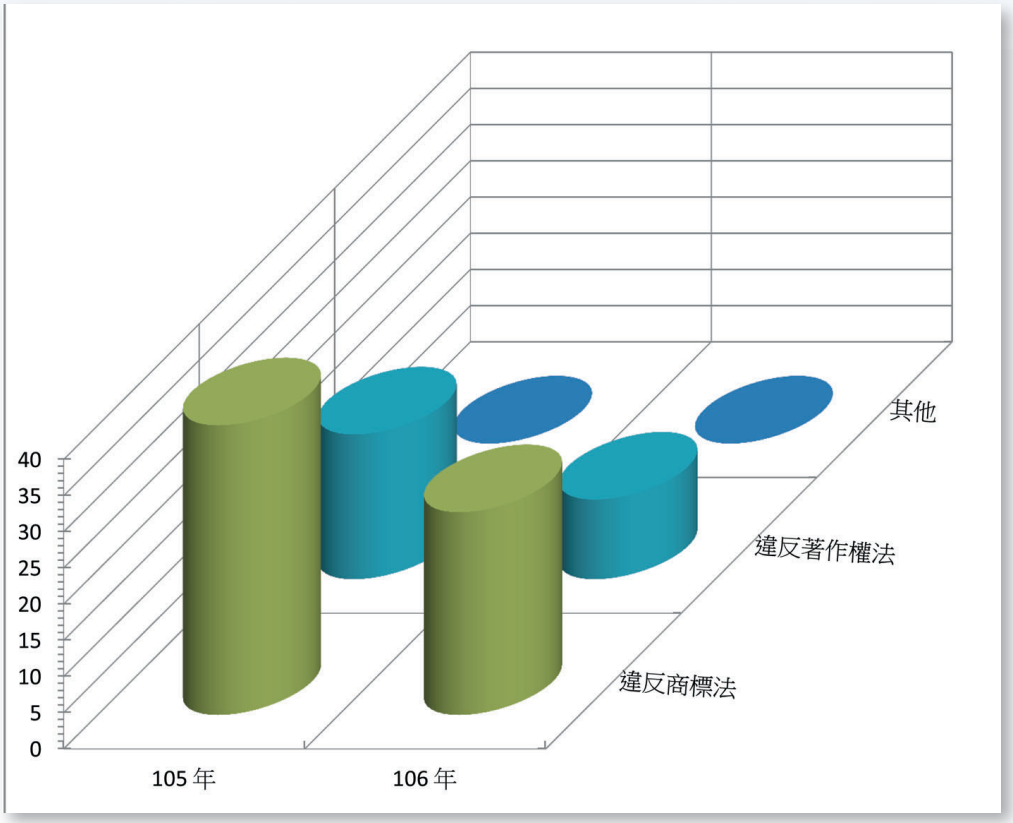
案件型態：

(1) 違反商標法28案。

(2) 違反著作權法11案。

(詳表2.03、2.20及圖2.21)

圖 2.21　近 2 年侵害智慧財產權案件型態比較



2.重要案例：

「三國群英傳私服」網站陳○裕等涉嫌違反著作權法等案

高雄市民洪○致明知宇○奧汀科技股份有限公司之「三國群英傳 on line」線上遊戲程式於我國享有著作權，非經宇○奧汀公司同意或授權，不得擅自重製或公開傳輸，且宇○奧汀公司註冊之「三國群英傳」商標，非經該公司同意或授權，不得擅自於同一或類似商品服務，或使用相同或近似於註冊商標或團體商標之商標，詎洪○致竟基於意圖銷售或出租及行銷目的，而侵害前揭著作權及商標權之犯意，於 104 年 6 月間與大陸地區私用伺服器（下稱私服）不詳姓名架設者合作，以每月 3 萬元至 10 萬元不等之代價，由該名大陸人民提供架設私服技術及服務，並使用宇○奧汀公司「三國群英傳」遊戲程式及商

標，協助洪○致於高雄市三民區住所，陸續架設「霹靂三國」、「古惑三國」、「場外三國」及「9G 三國」等「三國群英傳」遊戲程式私服，洪○致先後以「陳○裕」、「黃○擇」之化名，不詳姓名大陸人民則以「Senio Chaing」之化名，陸續架設臉書社團以推廣渠所架設之「三國群英傳私服」，並與玩家聯絡，以相較宇○奧汀公司遊戲程式更易取得之道具及經驗值吸引玩家加入，洪○致再於 i7391 交易網開設賣場，以 100 元至 1,000 元不等之價格販售該等私服之點數卡包，要求玩家將款項匯入不知情之洪母薛○丹設於中華郵政股份有限公司帳戶，或透過超商代碼繳費、虛擬銀行帳號轉帳、第三方支付平台歐付寶代收款項等方式支付款項，以經營前揭該等「三國群英傳」遊戲程式私服，洪○致等侵害該公司權利金總計 7 億 1,811 萬 2,000 元。　案經本局臺南市調查處偵辦移送及臺灣高雄地方檢察署起訴。

（十一）違反營業秘密法案件（亦列為企業貪瀆案件）

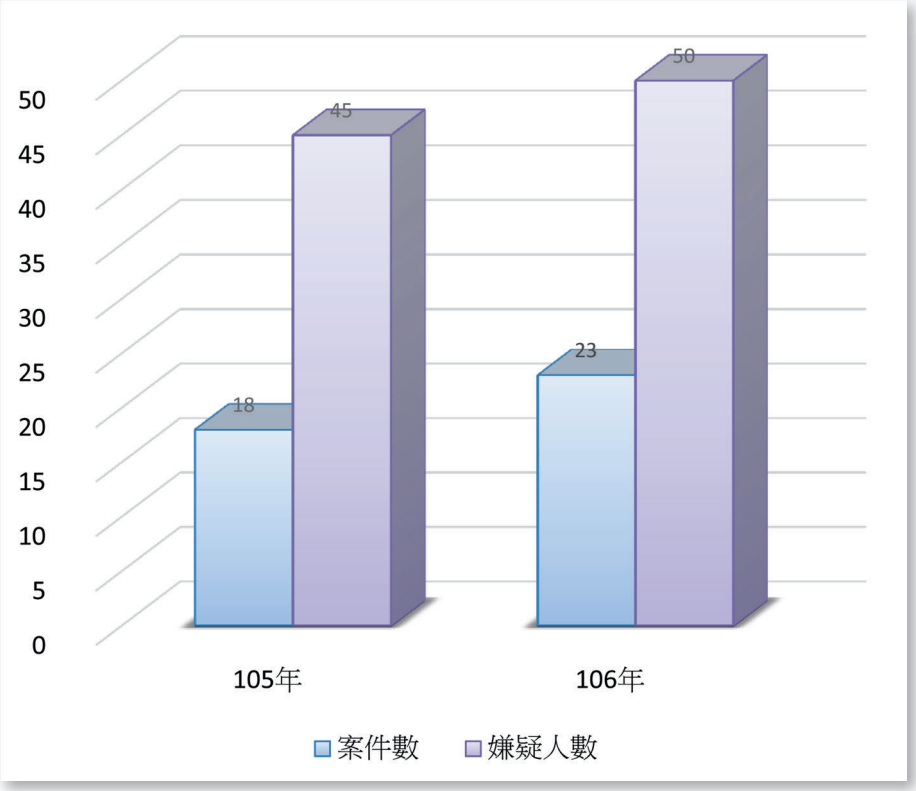
1.數據比較：

本年移送違反營業秘密法案件 23 案，較 105 年之 18 案，增加 27.78%；嫌疑人 50 人，較 105 年之 45 人，增加 11.11%；涉案標的 697 億 8,120 萬 947 元，較 105 年之 85 億 6,235 萬 2,811 元，增加 714.98%。（詳表 2.03、2.04、2.21 及圖 2.22）

表 2.21　近 2 年營業秘密案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	18	100.00%	100.00%	45	100.00%	100.00%	8,562,352	100.00%
106 年	23	127.78%	27.78%	50	111.11%	11.11%	69,781,200	714.98%

圖 2.22　近 2 年營業秘密案件數及嫌疑人數比較



2.重要案例：(列為企業貪瀆之案例，於企業肅貪工作中統一列出)

（十二）違反證券交易法案件

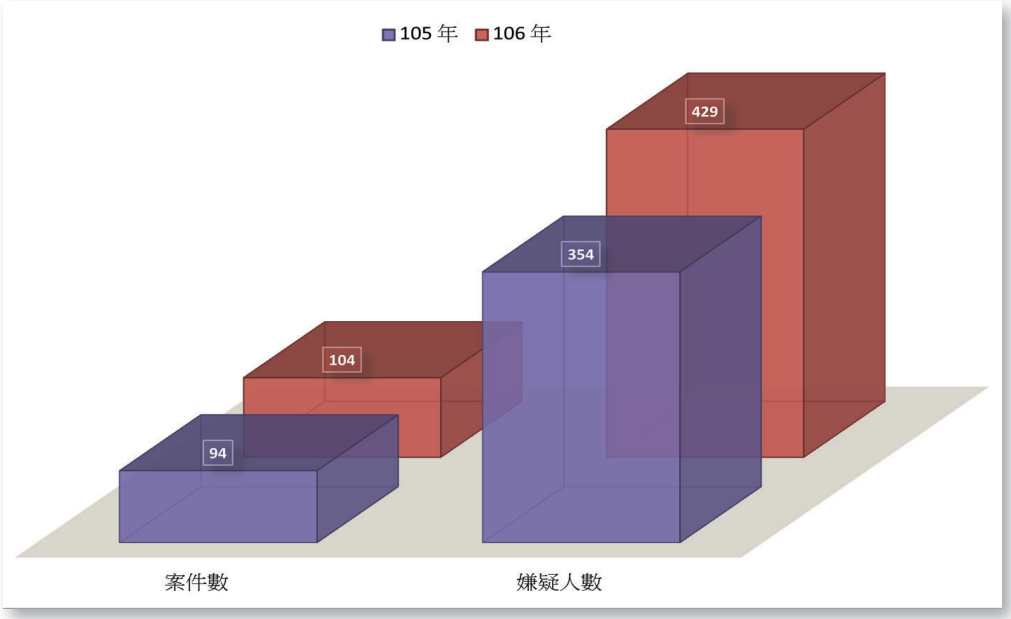
1.數據比較：

本年移送違反證券交易法案件 104 案，較 105 年之 94 案，增加 10.64%；嫌疑人 429 人，較 105 年之 354 人，增加 21.19%；涉案標的 217 億 6,743 萬 9,508 元，較 105 年之 141 億 1,016 萬 5,365 元，增加 54.27%。(詳表 2.03、2.04、2.22 及圖 2.23)

表 2.22　近 2 年違反證券交易法案件及型態比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率	未經許可募集發行		詐偽募集或發行		違約交割		異常交易操縱股價		內線交易		非常規交易		特別背信、侵占		不實財報		律師、會計師簽證不實		證券市場週邊單位人員收受不正利益		違法經營證券相關事業或業務		不實資訊操縱股價		其他方式操縱股價		違法私募		不法併購		其他	
									案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
105 年	94	100.00%	100.00%	354	100.00%	100.00%	14,110,165	100.00%	12	42	11	43	1	16	8	42	15	39	0	0	8	82	5	61	0	0	0	0	25	129	3	8	0	0	0	0	0	0	6	22
106 年	104	110.64%	10.64%	429	121.19%	21.19%	21,767,439	54.27%	13	45	13	95	0	0	17	61	12	33	2	6	15	69	6	25	0	0	0	0	19	67	0	0	0	0	0	0	0	0	7	28

圖 2.23　近 2 年違反證券交易法案件數及嫌疑人數比較



案件型態：

(1) 未經許可募集、發行13案。

(2) 詐偽募集或發行13案（亦列為企業貪瀆案件）。

(3) 違約交割0案（亦列為企業貪瀆案件）。

(4) 異常交易操縱股價17案（亦列為企業貪瀆案件）。

(5) 內線交易12案（亦列為企業貪瀆案件）。

(6) 非常規交易2案（亦列為企業貪瀆案件）。

(7) 特別背信、侵占15案(亦列為企業貪瀆案件)。

(8) 不實財報6案(亦列為企業貪瀆案件)。

(9) 律師、會計師簽證不實0案(亦列為企業貪瀆案件)。

(10) 證券市場週邊單位人員收受不正利益0案。

(11) 違法經營證券相關事業或業務19案

(12) 不實資訊操縱股價0案(亦列為企業貪瀆案件)。

(13) 其他方式操縱股價0案(亦列為企業貪瀆案件)。

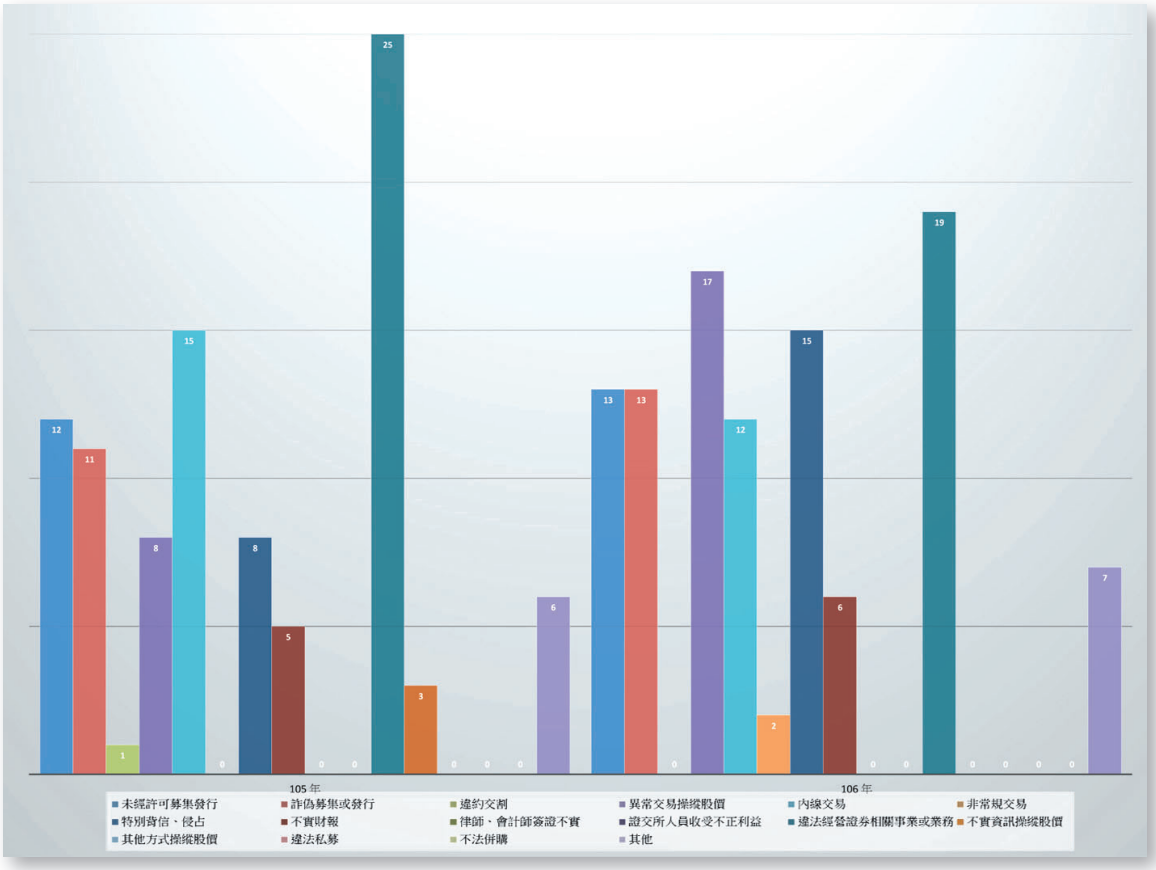
(14) 違法私募0案(亦列為企業貪瀆案件)。

(15) 不法併購0案(亦列為企業貪瀆案件)。

(16) 其他7案。

(詳表2.22及圖2.24)

圖 2.24　近 2 年違反證券交易法案件型態比較



2.重要案例：（列為企業貪瀆之案例，於企業肅貪工作中統一列出）

台○資訊社涉嫌違反證券交易法案

黎○珠係航○科技股份有限公司（下稱航○公司）實際負責人；駱○琳、梅○中係以買賣未上市股票為業之盤商；鄭○偉係台○資訊社、金○財務管理顧問有限公司（下稱金○公司）及明○財務管理顧問公司（下稱明○公司）之負責人，該等公司均未經主管機關金管會核准，而從事販售未上市櫃公司股票經紀業務。黎○珠等人，明知有價證券之募集、發行或買賣，不得有虛偽、詐欺或其他足致使人誤信之行為，惟因航○公司長年經營狀況不佳，103 年度虧損達新臺幣 5 億 858 萬元，出現資金缺口，亟需向銀行取得貸款紓困，且為免公司因規模及營運狀況不佳，影響銀行借貸意願，先後於 102 年 10 月 2 日及 103 年 9 月 25 日，分別向金主借款使供驗資，虛偽完成航○公司現金增資；復於 103 年 8 月 20 日，陸續向駱○琳借款 6,800 萬元，並質押公司 98 年印製的股票 6,000 張予駱○琳，並於 103 年 9 月 11 日與駱○琳簽定「募股顧問聘任合約」，約定由駱○琳負責對外販售航○公司股票。而駱○琳為營造航○公司獲利穩定、持續接單等假象，遂委請工商財經數位股份有限公司記者陳○格，於 103 年 9 月中旬赴航○公司採訪，經黎○珠提供各項不實公司營運資料予陳○格刊登於工商時報上，駱○琳再轉載該報導資料，製作內容不實之航○公司宣傳資料及評估報告書，捏造「航○公司穩居全球前三大汽車天線大廠及持續領先業界」、「航○公司預計 104 年第 3 季公開發行，104 年第 4 季興櫃」及「103 年預估 EPS 3 至 5 元，104 年預估 EPS 5 至 7 元」等不實消息文宣，藉以誘騙投資人，並將該等宣傳資料，交由梅○中轉交予鄭○偉作為勸誘投資人購買

航○公司股票之用，由鄭○偉開設之台○資訊社、明○公司、金○公司等業務人員對外招攬不特定投資人購買，致該等投資人誤認航○公司具有實績及投資前景，遂以每股 10 元、72 元及 77 元不等之價格，陸續買入航○公司股票，總計賣出 2,233 張航○公司股票，金額 1 億 4,209 萬 8,000 元，黎○珠等人違反證券交易法第 20 條第 1 項規定，並觸犯同法第 171 條第 1 項、第 2 項之罪嫌。案經本局臺北市調查處偵辦移送及臺灣臺北地方檢察署起訴。

（十三）違反期貨交易法案件

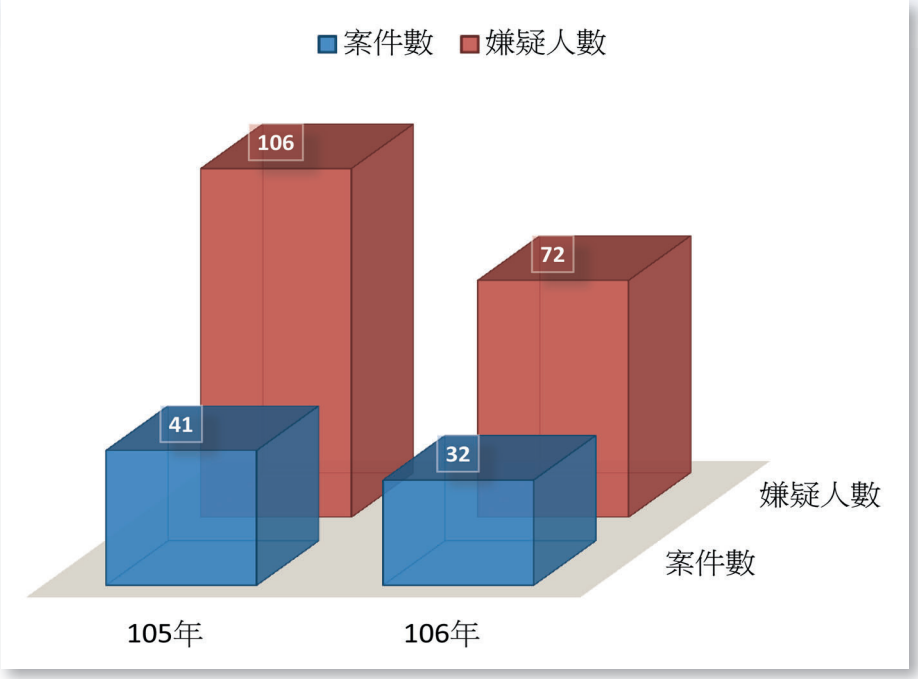
1.數據比較：

本年移送違反期貨交易法案件 32 案，較 105 年之 41 案，減少 21.95%；嫌疑人 72 人，較 105 年之 106 人，減少 32.08%；涉案標的 12 億 3,562 萬 8,906 元，較 105 年之 9 億 6,434 萬 1,759 元，增加 28.13%。（詳表 2.03、2.04、2.23 及圖 2.25）

表 2.23 近 2 年違反期貨交易法案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的（千元）	增減率
105 年	41	100.00%	100.00%	106	100.00%	100.00%	964,341	100.00%
106 年	32	78.05%	-21.95%	72	67.92%	-32.08%	1,235,628	28.13%

圖 2.25 近 2 年違反期貨交易法案件數及嫌疑人數比較



2.重要案例：

標○金商公司非法黃金期貨買賣案

李○昌係標○金商有限公司（下稱標○公司）負責人，廖○凱為公司副總經理、卓○達係營業二處處長、黃○翔係營業三處處長，渠等明知非經主管機關金管會許可營業之期貨商或槓桿交易商，不得經營期貨交易或其他期貨服務事業，竟共同基於非法經營期貨業務之犯意聯絡，自 103 年 7 月起，以標○公司可經營黃金買賣為名，陸續在臺北市信義路等 4 處所設置營業據點，並在網際網路 1111、518、104 等人力銀行徵才網站刊登「貴金屬行銷專員儲備幹部」廣告召募承攬商，並聘用員工幹部數十人，輔以各級獎金制度，向不特定民眾推介開戶，表示係香港標○金融集團旗下成員，可投資黃金現貨或從事黃金期貨交易，並與投資人簽立黃金條塊網路預定買賣約定書，載明產品種類為「黃金條塊」，交割地點為公司指定之地點，

訂單指令種類包括「市價敲單」及「設價掛單」，即可於標○公司網路平臺及手機 APP 程式從事交易。客戶依訂單指令成交後，應於 30 日內交割或回補訂單，並要求客戶先將操作黃金期貨之「預購訂金」（作多）、「預售押金」（作空）等保證金匯至標○公司指定收款帳戶；客戶開戶並完成匯款後，即可取得標○公司會員編號及由香港標○金融集團建置之網路交易平臺帳戶編號及密碼，交易單位以標準台兩金條每兩內扣 1 萬元或標準公克金條每 10 公克內扣 3,000 元保證金之方式，操作具槓桿保證金契約性質之黃金期貨買賣，保證金約為黃金市價之 20%，且客戶無需立即實際交割黃金現貨，而係依交易期間該平臺所顯示市場行情變動之漲跌，於平倉後計算客戶之價差損益。李○昌、廖○凱、黃○翔及卓○達等藉招募承攬商所推銷客戶開戶及交易黃金筆數與數量賺取開戶獎金，組織、增員獎金與佣金及行銷補助費等，與香港標○金融集團結算獲利三成作為報酬，總計自 103 年 11 月至 105 年 1 月間，標○公司從事非法黃金期貨交易營業額達 2 億 9,942 萬 3,536 元。案經本局臺北市調查處偵辦移送及臺灣臺北地方檢察署起訴。

（十四）違反保險法案件

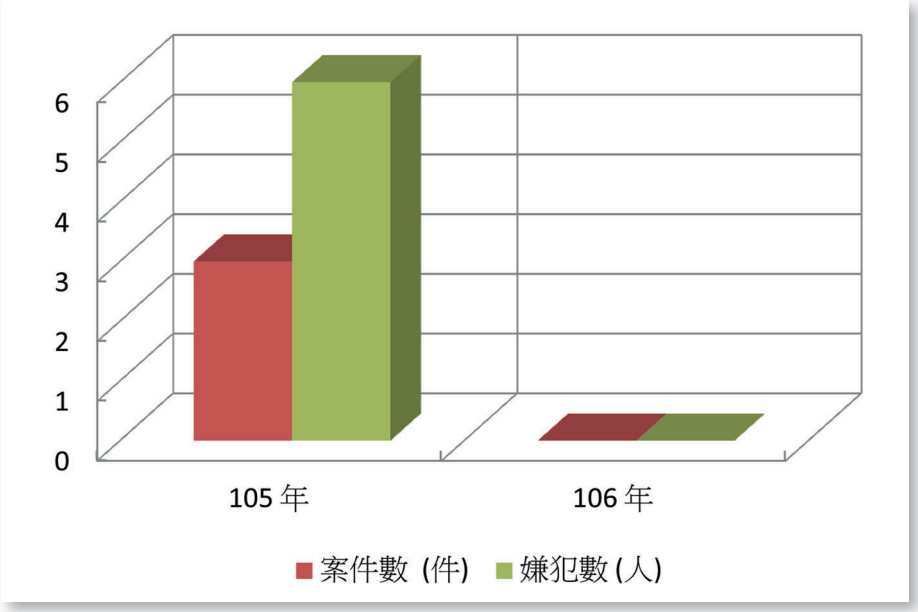
1.數據比較：

本年移送違反保險法案件 0 案，較 105 年之 3 案，減少 100%；嫌疑人 0 人，較 105 年之 6 人，減少 100%；涉案標的 0 元，與 105 年之 0 元相同。（詳表 2.03、2.04、2.24 及圖 2.26）。

表 2.24　近 2 年違反保險法案件比較統計

項目 / 年別	案件數（件）	百分比	增減率	嫌犯數（人）	百分比	增減率	涉案標的（千元）	增減率
105 年	3	100.00%	100.00%	6	100.00%	100.00%	0	100.00%
106 年	0	0.00%	-100.00%	0	0.00%	-100.00%	0	#DIV/0!

圖 2.26　近 2 年違反保險法案件數及嫌疑人數比較



2.重要案例：無

（十五）違反證券投資信託及顧問法案件

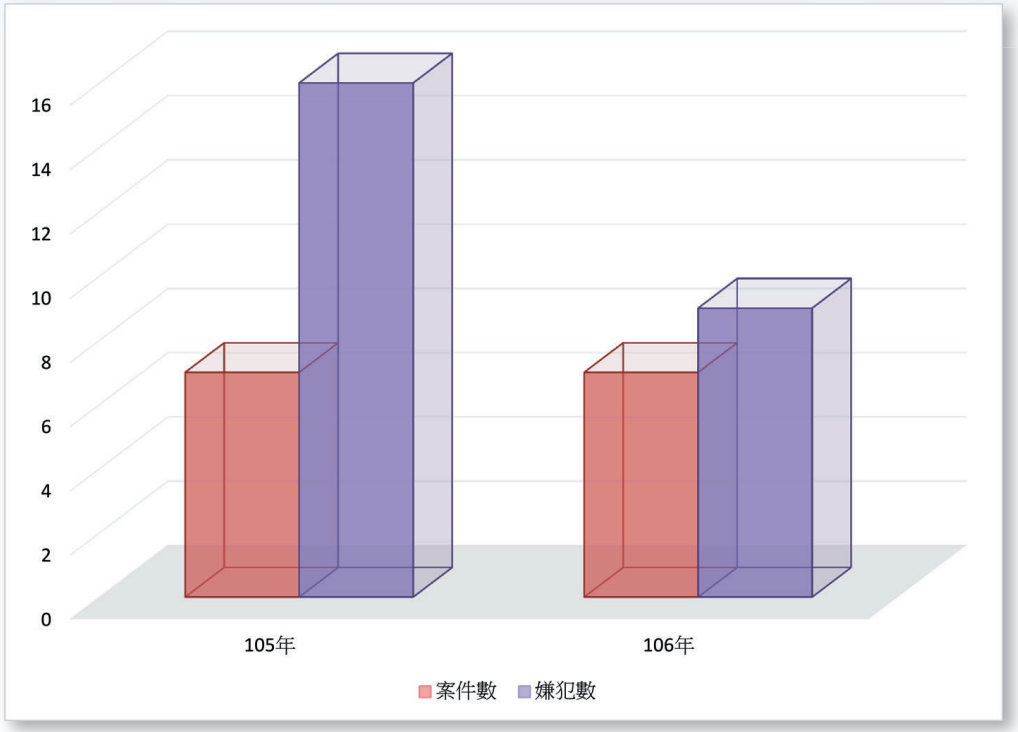
1.數據比較：

本年移送證券投資信託及顧問法 7 案，與 105 年之 7 案相同；嫌疑人 9 人，較 105 年之 16 人，減少 43.75%；涉案標的 1 億 7,057 萬 8,000 元，較 105 年之 10 萬元，增日 170478%。（詳表 2.03、2.04、2.25 及圖 2.27）。

表 2.25　近 2 年違反證券投資信託及顧問法案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的（千元）	增減率
105 年	7	100.00%	100.00%	16	100.00%	100.00%	100	100.00%
106 年	7	100.00%	0.00%	9	56.25%	-43.75%	170,578	170478.00%

圖 2.27　近 2 年違反證券投資信託及顧問法案件數及嫌疑人數比較



2.重要案例：

陳○羽涉嫌違反證券投資信託及顧問法案

陳○羽係耀○管理顧問有限公司（下稱耀○公司，原設立名稱為羅○投資顧問有限公司，下稱羅○公司）負責人。陳○羽明知羅○公司及耀○公司均未經主管機關會管會許可，不得經營證券全權委託投資業務及期貨經理事業，竟基於不法牟利之犯意，自 102 年 3 月起，陸續以羅○公司及耀○公司名義，透過友人居間介紹，向不特定投資人募集資金，從事全權委託代客戶買賣期貨、股票、外匯及詢價圈購等業務，並以耀○或羅○公司名義，與客戶簽訂「資本市場（私募基金）合議投資合約書」（羅○公司期間）、「合資股東合約書」及「預估投資盈餘分配」契約，並載明客戶每月可領取投資本金 2% 至 2.5% 之獲利分紅，投資期限一期為 3 個月，屆期返還投資本金；而

扣除每月固定支付紅利後，剩餘獲利即作為羅○及耀○公司代操作之收入與虧損準備金。嗣蔡○華、陳○勤等投資人陸續匯款至耀○公司台北富邦商業銀行帳、羅○公司玉山商業銀行帳戶及陳○羽中國信託商業銀行帳戶，陳○羽再以個人名義，於台灣工銀證券股份有限公司、元富期貨股份有限公司等公司開戶買賣股票、期貨，或以個人名義結匯美元、澳幣等匯往大陸或紐西蘭投資外匯，或入股育○投資有限公司從事詢價圈購投資等，截至 103 年 5 月底止，陳○羽共收取蔡○華等七十餘名投資人委託代操作投資金額五千餘萬元。案經本局高雄市調查處偵辦移送及臺灣高雄地方檢察署起訴。

（十六）違反商業會計法案件

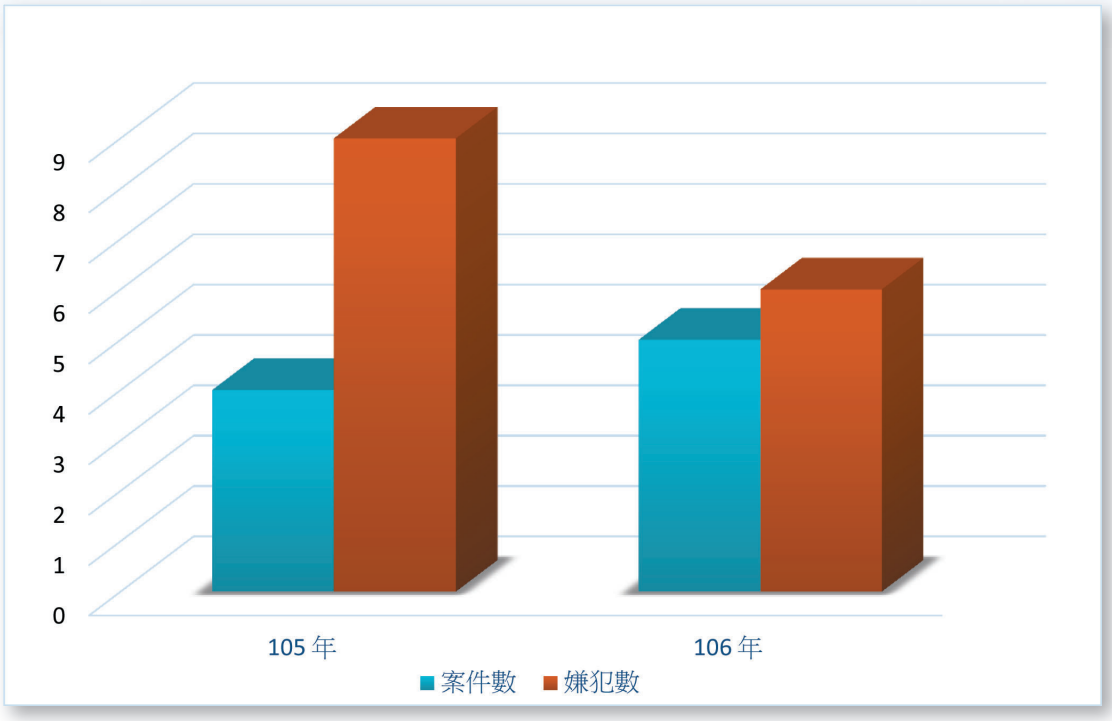
1.數據比較：

本年移送違反商業會計法 5 案，較 105 年之 4 案，增加 25%；嫌疑人 6 人，較 105 年之 9 人，減少 33.33%；涉案標的 2,574 萬 5,734 元，較 105 年之 3 億 5,255 萬 7,677 元，減少 92.70%。（詳表 2.03、2.04、2.26 及圖 2.28）。

表 2.26　近 2 年違反商業會計法案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的（千元）	增減率
105 年	4	100.00%	100.00%	9	100.00%	100.00%	352,557	100.00%
106 年	5	125.00%	25.00%	6	66.67%	-33.33%	25,745	-92.70%

圖 2.28　近 2 年違反商業會計法案件數及嫌疑人數比較



2.重要案例：略

（十七）違反公司法案件

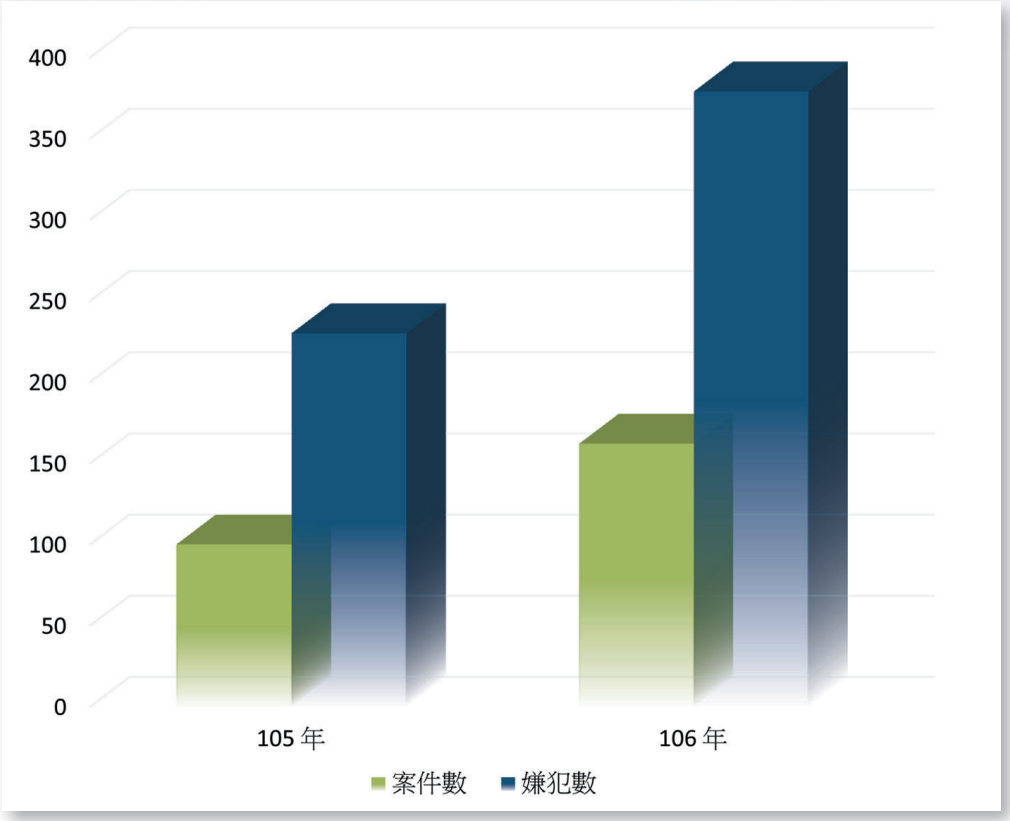
1.數據比較：

本年移送違反公司法 162 案，較 105 年之 100 案，增加 62%；嫌疑人 379 人，較 105 年之 230 人，增加 64.78%；涉案標的 5 億 3,337 萬 2,057 元，較 105 年之 1,930 萬元，增加 2663.59%。（詳表 2.03、2.04、2.27 及圖 2.29）。

表 2.27　近 2 年違反公司法案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的（千元）	增減率
105 年	100	100.00%	100.00%	230	100.00%	100.00%	19,300	100.00%
106 年	162	162.00%	62.00%	379	164.78%	64.78%	533,372	2663.59%

圖 2.29　近 2 年違反公司法案件數及嫌疑人數比較



2.重要案例：

良○公司郭○等涉嫌違反公司法案

郭○等 34 人分別係良○生化科技股份有限公司（下稱良○公司）等 34 家公司成立或辦理增資時之負責人，張○興與其母楊○牧及吳○林等 3 人係提供前開公司申請設立或辦理增資資金為業之金主，許○洋、陳○慧、黃○羚、張○和、曾○杰及戴○亨等 6 人係代辦公司申請設立或增資登記之記帳業者，李○景係受託辦理公司設立登記及增資資本簽證之會計師。緣 103 年 1 月至 6 月間，郭○等 34 人為向臺北市商業處或新北市政府經濟發展局辦理良○公司等 34 家公司設立登記或增資，明知公司法第 9 條第 1 項規定，公司應收之股款，股東應實際繳納，不得以申請文件表明收足或已繳納而於登記後

將股款發還，竟分別與張○興、楊○牧、吳○林、許○洋、陳○慧、黃○羚、張○和、曾○杰、戴○亨及李○景等，共同基於偽作公司資本查核報告書以通過驗資程序之犯意，由張○興、楊○牧或吳○林提供良○公司等 34 家公司申請公司設立或增資所需之資金，偽作良○等 34 家公司之資本證明，俟良○等公司委託之會計師簽立公司設立或增資所需之資本額查核報告書，完成驗資程序後，旋將前開張○興、楊○牧或吳○林提供之資金提領歸還，並持相關虛偽證明文件資料向臺北市商業管理處或新北市政府經濟發展局申請設立公司或辦理增資，致該管公務員陷於錯誤而核准設立，郭○等所為涉嫌違反公司法及偽造文書。案經本局基隆市調查站偵辦移送及臺灣臺北地方察檢署起訴。

（十八）妨害電腦使用案件

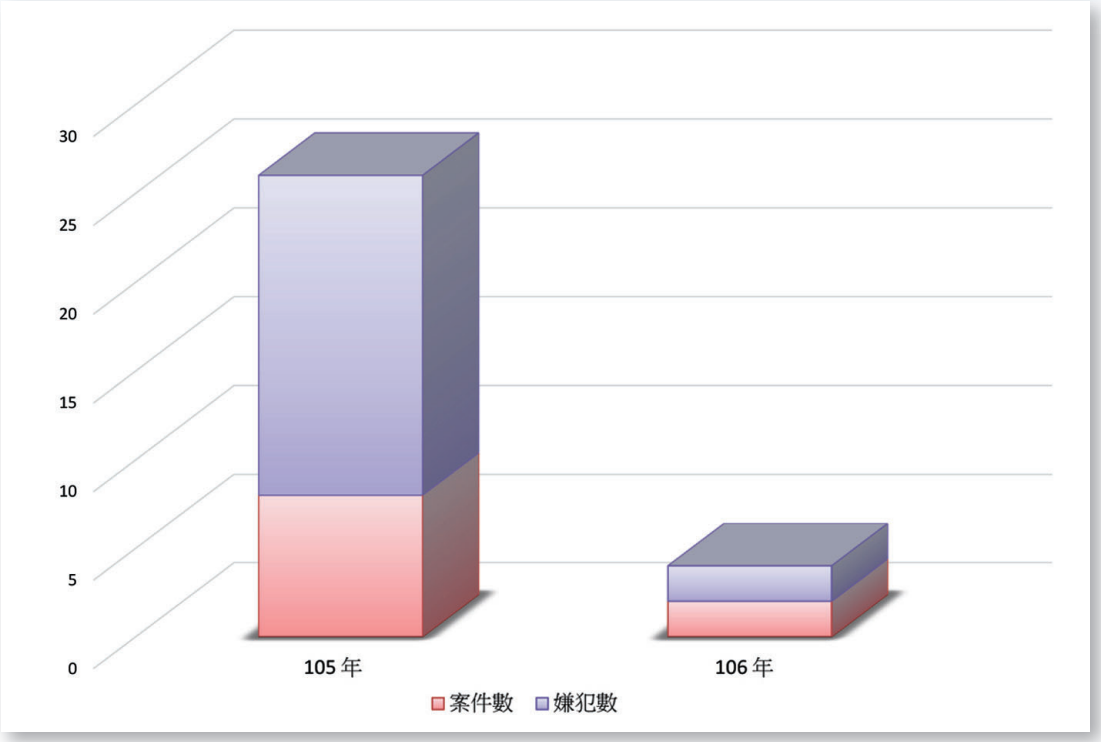
1.數據比較：

本年移送妨害電腦使用 2 案，較 105 年之 8 案，減少 75%；嫌疑人 2 人，較 105 年之 18 人，減少 88.89%；涉案標的 7649 萬元，較 105 年之 15 萬 5,540 元，增加 49248.39%。（詳表 2.03、2.04、2.28 及圖 2.30）。

表 2.28　近 2 年妨害電腦使用案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的（千元）	增減率
105 年	8	100.00%	100.00%	18	100.00%	100.00%	155	100.00%
106 年	2	25.00%	-75.00%	2	11.11%	-88.89%	76,490	49248.39%

圖 2.30　近 2 年妨害電腦使用案件數及嫌疑人數比較



2.重要案例：略

（十九）妨害農工商案件

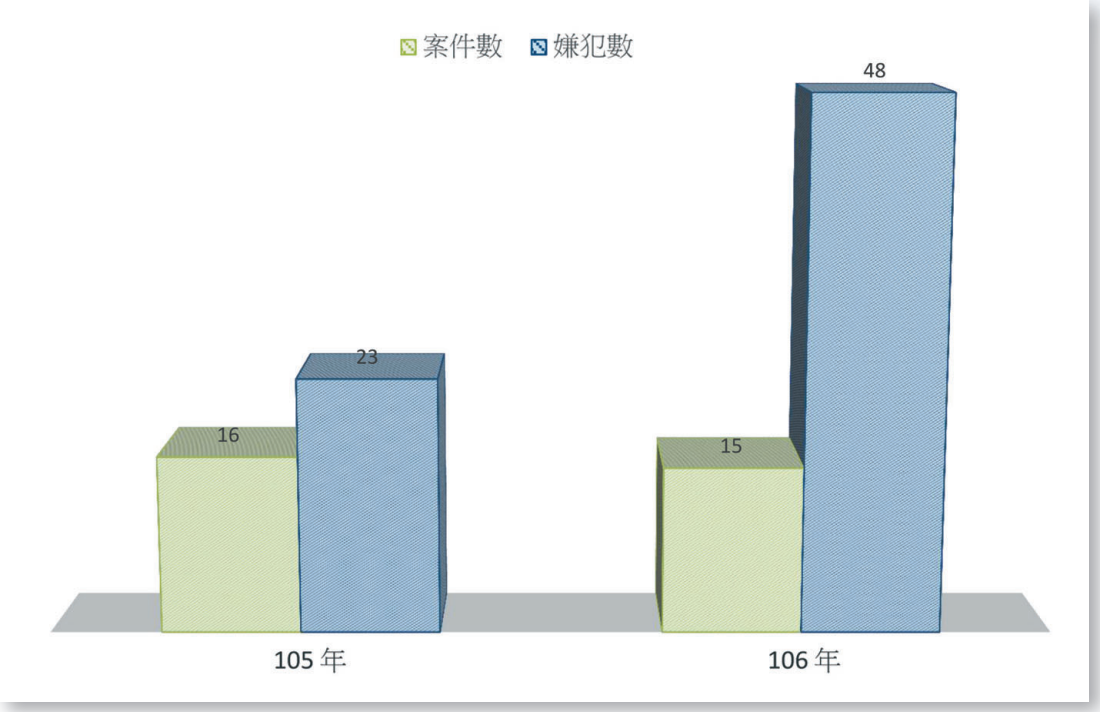
1.數據比較：

本年移送妨害農工商 15 案，較 105 年之 16 案，減少 6.25%；嫌疑人 48 人，較 105 年之 23 人，增加 108.70%；涉案標的 1 億 8,194 萬 9,685 元，較 105 年之 7,713 萬 2,168 元，增加 135.89%。（詳表 2.03、2.04、2.29 及圖 2.31）。

表 2.29　近 2 年妨害農工商案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的（千元）	增減率
105 年	16	100.00%	100.00%	23	100.00%	100.00%	77,132	100.00%
106 年	15	93.75%	-6.25%	48	208.70%	108.70%	181,949	135.89%

圖 2.31　近 2 年妨害農工商案件數及嫌疑人數比較



2.重要案例：

瑪○緣公司蘇○蓁涉嫌不法案

蘇○蓁為尚○窗帘有限公司（下稱尚○公司）及瑪○緣國際有限公司（下稱瑪○緣公司）登記負責人，張○棟係尚○公司總經理並為瑪○緣公司實際負責人，魏○雄自 104 年 10 月起受僱於蘇○蓁擔任瑪○緣公司冷凍廠房現場領班，負責進出貨、包裝、記帳等事務，渠等均為從事食品什貨加工、批發業務之人。緣於 98 年起，蘇○蓁及張○棟開始以尚○公司及瑪○緣公司名義從事自大陸及越南進口冷凍芋頭販售業務，詎張○棟為牟取不法利益，先於 103 年 11 月間以參考包裝設計為由，透過瑪○緣公司股東段○隆向佳○公司購買「佳○大甲油炸芋頭」塑膠包裝袋，並指示公司員工委託冠○公司印製相同之塑膠包裝袋，嗣於 104 年 10 月起，與蘇○蓁及魏○雄共同

基於意圖為自己不法所有而加工、販賣攙偽或假冒食品之犯意聯絡，由張○棟自大陸地區購買已包裝之冷凍油炸芋頭產品輸入臺灣，並載運至該公司冷凍廠房內存放，復由蘇○蓁指示公司員工依魏○雄之調派至前開冷凍廠加工，將原包裝拆封後挑出發霉、品質不佳及賣相不好之冷凍芋頭丟棄，其餘芋頭則換以前述印製之「佳○大甲油炸芋頭」塑膠袋包裝，假冒為國產大甲芋頭，或以另行印製之「大○檳榔心芋頭塊」、「荔香芋角」等產品塑膠袋包裝，並重新打印虛偽之製造及有效日期，販售予群○公司等下游廠商，並由該等下游廠商轉售而流入市面上各大餐飲店、超市及市場。瑪○緣公司自 104 年 11 月 23 日至 105 年 5 月 2 日期間，共以大陸進口芋頭假冒「佳○大甲油炸芋頭」出貨予群○公司計 6,066 公斤，總價 42 萬 1,020 元；105 年 5 月 16 日至 6 月 1 日期間共販售打印虛偽效期標示之芋頭產品予大○等公司計 17,904 公斤，總價 105 萬 996 元。案經本局高雄市調查處偵辦移送及臺灣高雄地方檢察署起訴。

（二十）違反公平交易法案件

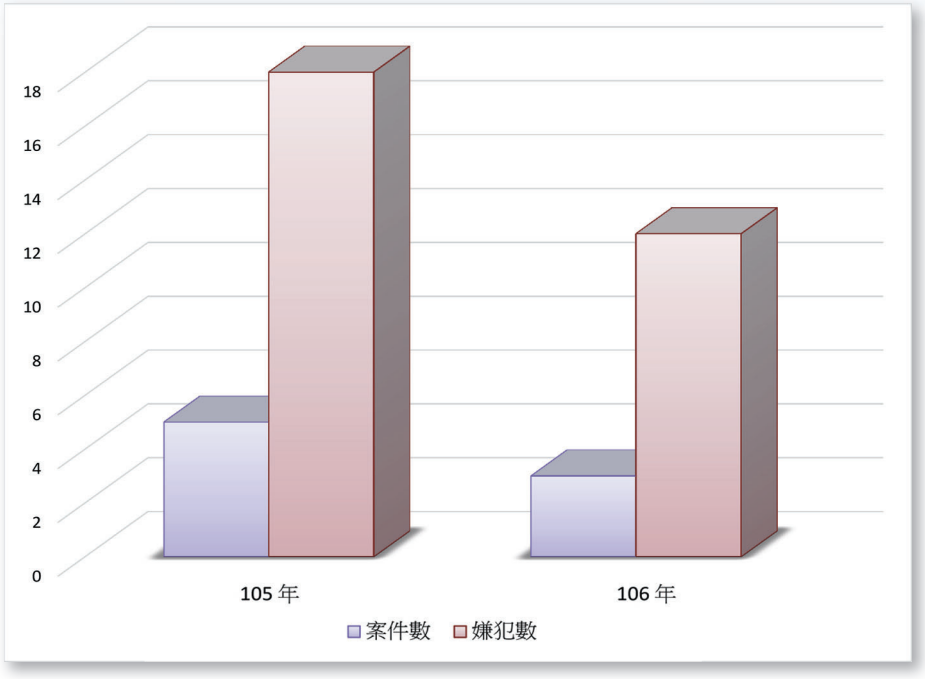
1.數據比較：

本年移送違反公平交易法 3 案，較 105 年之 5 案，減少 40%；嫌疑人 12 人，較 105 年之 18 人，減少 33.33%；涉案標的 6 億 1,664 萬 6,000 元，較 105 年之 16 億 3,348 萬 614 元，增加 164.90%。（詳表 2.03、2.04、2.30 及圖 2.32）。

表 2.30　近 2 年違反公平交易法案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的（千元）	增減率
105 年	5	100.00%	100.00%	18	100.00%	100.00%	616,646	100.00%
106 年	3	60.00%	-40.00%	12	66.67%	-33.33%	1,633,480	164.90%

圖 2.32　近 2 年違反公平交易法案件數及嫌疑人數比較



2.重要案例：

林○寬涉嫌違反公平交易法案

林○寬自 101 年 5、6 月間發起「恭喜發財」多層次傳銷獲利方案，招攬不特定民眾加入會員，該方案並未提供商品供會員購買，而係以轉帳匯款予上線會員做為加入會員條件，凡申請為新會員者，需先向上線會員取得「會員帳號單」，並轉帳每筆 1,000 元，10 筆 1 萬元之款項至「會員帳號單」所示之 10 個上線會員帳戶內，轉帳匯款後再將 10 張交易明細單及存摺封面影本連同該「會員帳號單」交予林○寬，另繳交 500 元工本費成為會員，之後即可再吸收下線會員加入，及收取下線會員加入時轉帳匯款之 1,000 元，再經由下線持續招攬新會員之多層次傳銷方式獲利，林○寬依此方式招攬吸收謝○雲、吳○琴、倪○靜、莊○芸、林○蓮、蘇○娥（已歿）、黃○嬌、曹○娟及洪○庭等人加入會員獲取不法利益，涉嫌違反修正前

公平交易法。案經本局臺南市調查處偵辦移送及臺灣臺南地方檢察署起訴。

（二十一）其他經濟犯罪案件

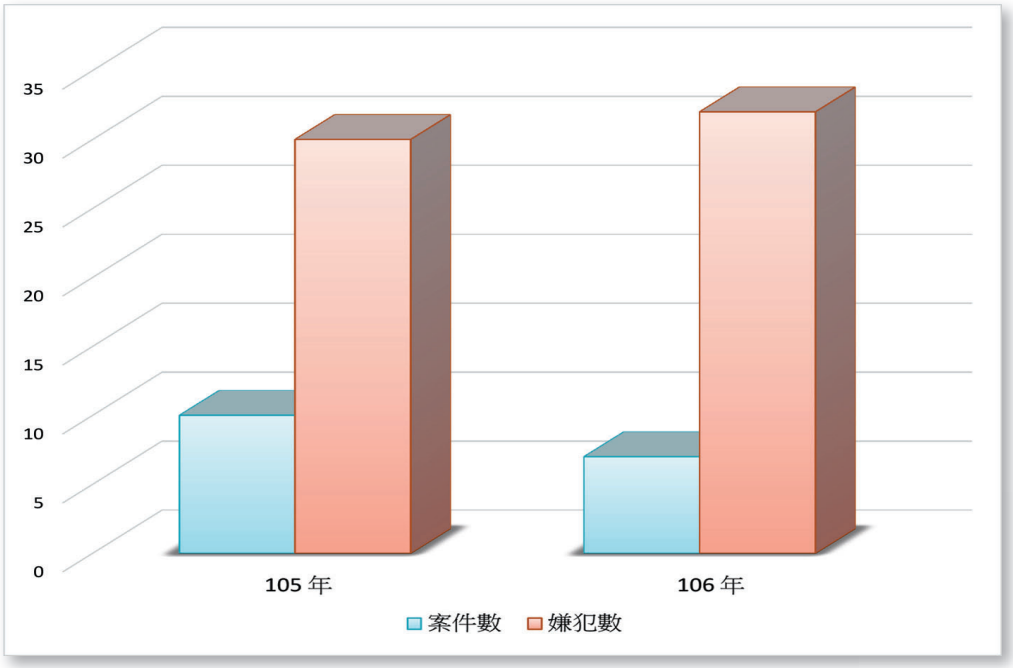
1.數據比較：

本年移送其他經濟犯罪案件 7 案，較 105 年之 10 案，減少 30%；嫌疑人 32 人，較 105 年之 30 人，增加 6.67%；涉案標的 1,061 萬 8,826 元，較 105 年之 1 億 8,207 萬 6,525 元，減少 94.17%。（詳表 2.03、2.04、2.31 及圖 2.33）。

表 2.31　近 2 年其他經濟犯罪案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌犯數	百分比	增減率	涉案標的（千元）	增減率
105 年	10	100.00%	100.00%	30	100.00%	100.00%	182,076	100.00%
106 年	7	70.00%	-30.00%	32	106.67%	6.67%	10,618	-94.17%

圖 2.33　近 2 年其他經濟犯罪案件數及嫌疑人數比較



2.重要案例：略

二、一般犯罪案件

本年移送一般犯罪案件 175 案，較 105 年之 248 案，減少 29.44%；嫌疑人 507 人，較 105 年之 428 人，增加 18.46%；涉案標的 2 億 2,170 萬 4,321 元，較 105 年之 2 億 4,707 萬 19 元，減少 10.27%。各類案件如下：（詳表 2.03、2.04、2.32、2.33 及圖 2.34、2.35）

表 2.32　近 2 年一般犯罪案件比較統計

項目 / 年別	合計							
	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的	增減率
105 年	248	100.00%	100.00%	428	100.00%	100.00%	247,070,019	100.00%
106 年	175	70.56%	−29.44%	507	118.46%	18.46%	221,704,321	−10.27%

表 2.33　近 2 年一般犯罪案件型態比較統計

項目 / 年別	偽造文書		違反槍砲彈藥刀械管制條例		違反危害健康之法令		違反疫病管理之法令		侵害人民隱私及私密之罪		違反環境生態保護之法令		其　他	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
105 年	56	111	6	7	170	276	3	4	3	5	5	7	5	18
106 年	46	296	7	11	109	185	2	2	2	2	4	4	5	7

圖 2.34　近 2 年一般犯罪案件比較

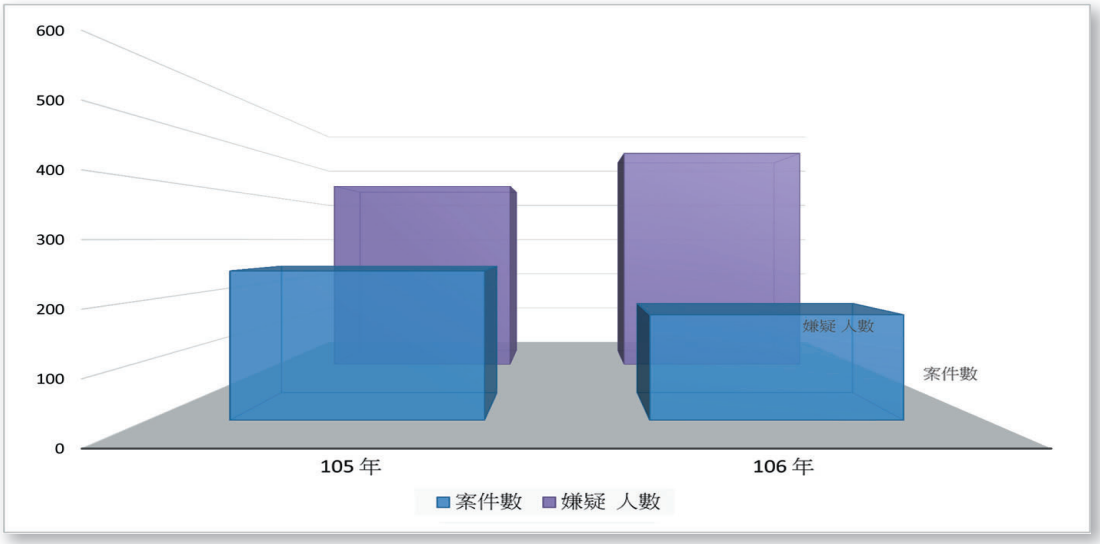
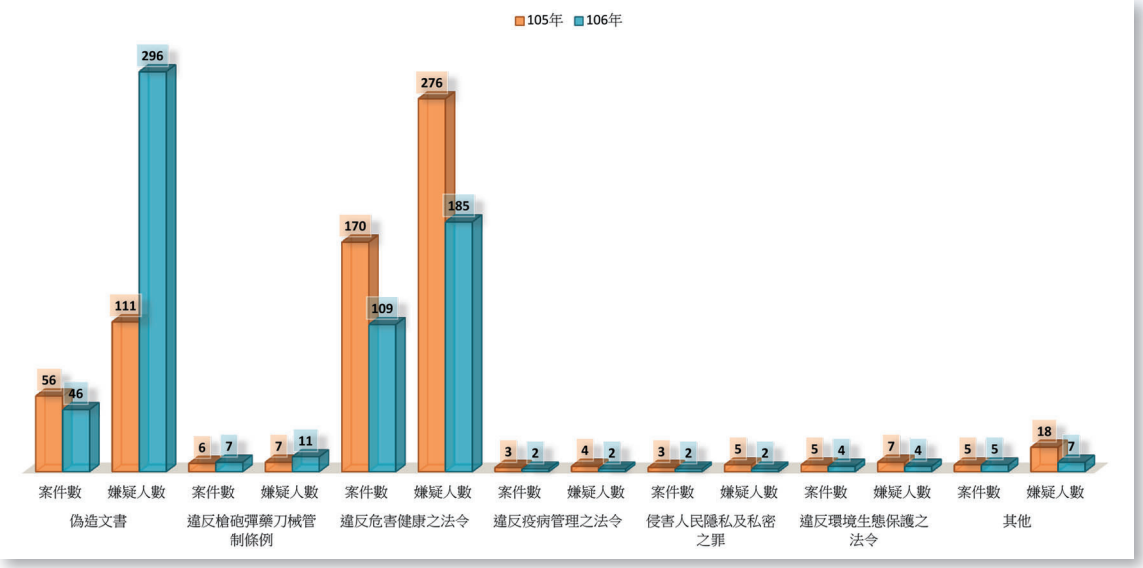


圖 2.35　近 2 年一般犯罪案件型態比較



- 偽造文書：46 案，占 26.29%；嫌疑人 296 人，占 58.38%。
- 違反槍砲彈藥刀械管制條例：7 案，占 4%；嫌疑人 11 人，占 2.17%。
- 違反危害健康之法令：109 案，占 62.29%；嫌疑人 185 人，占 36.49%
- 違反疫病管理之法令：2 案，占 1.14%；嫌疑人 2 人，占 0.39%。
- 侵害人民隱私及秘密：2 案，占 1.14%；嫌疑人 2 人，占 0.39%。
- 違反環境生態保護之法令：4 案，占 2.29%；嫌疑人 4 人，占 0.79%。
- 其他一般犯罪：5 案，占 2.86%；嫌疑人 7 人，占 1.38%。

（一）偽造文書案件

1.數據比較：

本年偽造文書案件計 46 案，較 105 年之 56 案，減少 17.86%；嫌疑人 296 人，較 105 年之 111 人，增加 166.67%；涉案標的 6,633 萬 3,855 元，較 105 年之 1,681 萬 2,250 元，增加 294.56%。

2.重要案例：

黃○席、廖○榮等涉嫌偽造及販售護照不法案

黃○席係國內外僑學校入學申請代辦業者，廖○榮及林○鎮 2 人係經營自用車客運接送學生上、下學承攬業者，林○州係林○鎮之子，賴○光係高雄市亞○報關股份有限公司負責人，陳○玲係高○旅行社職員，洪○翎係家○人力資源管理公司負責人，趙○珩係財團法人高雄美國學校 (Kaohsiung American School,KAS) 招生組長兼承辦人，上開人等均為仲介或販售偽變造菲律賓護照之人；韋○嬌等 193 人係現就讀該校學生之家長。緣高雄美國學校係於 78 年申請核准設立之外僑學校，提供全美語環境教學至 12 年級，依教育部頒定施行之「私立高級中等以下外國僑民學校及附設幼兒園設立及管理辦法」第 3 條規定，專收具外國籍之學生，申請入學者須提供外國護照供審核及口試，許可入學學生名冊須報主管機關高雄市政府教育局備查。詎韋○嬌等 193 名家長之適學齡子女因具本國籍但未持有外國籍護照，欠缺申請該校資格，無法入學就讀，為爭取其子女接受全美語環境教學，培育與國際學習接軌之機會，遂透過黃○席、賴○光、廖○榮、林○鎮、林○州、陳○玲、洪○翎及趙○珩等人仲介，以每本數萬元至數十萬元之價格替渠等學齡子女購得偽造之菲律賓護照充數，違法向高雄美國學校申請入學得逞。案經本局南部地區機動工作站偵辦移送及臺灣高雄地方檢察署起訴。

（二）違反槍砲彈藥刀械管制條例案件

1.數據比較：

本年移送違反槍砲彈藥刀械管制條例案件計 7 案，較 105 年之 6 案，增加 16.67%；嫌疑人 11 人，較 105 年之 7 人，增加 57.14%；涉案標的 0 元，與 105 年之 0 元相同。

2.重要案例：略

（三）違反危害健康之法令案件

1.數據比較：

本年移送違反危害健康之法令案件 109 案，較 105 年之 170 案，減少 35.88%；嫌疑人 185 人，較 105 年之 276 人，減少 32.97%；涉案標的 1 億 5,427 萬 9,089 元，較 105 年之 2 億 3,024 萬 8,280 元，減少 32.99%。

案件型態：

(1)藥事法130案。

(2)食品安全衛生管理法9案。

(3)健康食品管理法2案。

(4)化粧品衛生管理條例11案。

(5)動物用藥品管理法5案。

(6)農藥管理法12案。

(7)飼料管理法1案。

2.重要案例：

(1)冠脂妥偽藥工廠案

潘○達係昱○實業有限公司負責人，從事藥品及健康食品經銷買賣；潘○武係潘○達友人，中國醫藥大學畢業，與前妻於臺北市內湖區經營康○藥局；游○翰係潘○達友人，協助潘○達包裝及運送偽藥；陳○霖係潘○武友人，以個人名義從事藥品及健康食品批發買賣。自 104 年 12 月起，潘○達及潘○武明知渠等均非衛生福利部許可製造藥物之藥商，見國人普遍使用由臺灣阿斯特捷利康股份有限公司（下稱 AZ 公司）代理銷售之降血脂藥物「冠脂妥」銷量佳、原料取得容易且無防偽標識，竟基於共同製造及販賣偽藥之犯意聯絡及行為分擔，未經許可自大陸地區擅自輸入降血脂效果較差、價格較便宜並已過專利期之「Atorvastatin」禁藥作為原料，取代「冠脂妥」正品主

成分「Rosuvastatin」，自行調製配方後，偽造原廠幾可亂真、無以分辨真偽之包裝盒，再於新北市汐止區租用之地下工廠以機具打印批號並封膜，製造並販賣「冠脂妥」偽藥牟取不法暴利，由潘○武以每盒 460 元之低價 轉售予陳○霖及其他不明管道，陳○霖則為貪圖轉售價差，未詳加查證潘○武供應之「冠脂妥」偽藥來源，而自 105 年 3 月至 106 年 3 月期間，向潘○武購買共約 2 萬盒「冠脂妥」偽藥，再以每盒 469 元至 475 元價格轉售予十餘家藥局及盤商，造成「冠脂妥」偽藥擴大流入市面。渠等成功仿製、販售「冠脂妥」偽藥後，見有利可圖，除持續製造「冠脂妥」偽藥外，另亦共同製造「適若新」、「維妥力」、「佳糖維」及「力清之」等市面上銷量佳之慢性處方藥品偽藥，自行以該等藥物正品主成分之一半比例製造，並由游○翰協助製藥、包裝、運送，再販售予陳○霖轉售各地區藥局，總計不法所得約 6,272 萬元，造成「冠脂妥」原廠 AZ 公司等藥廠因退換貨、緊急進口及更換包裝等處置措施而遭受 1 億 6,000 餘萬元之損失。案經本局臺北市調查處偵辦移送及臺灣新北地方檢察署起訴。

(2) 天○生技公司涉嫌違反藥事法案

紀○忠係天○生物科技企業股份有限公司（下稱天○公司）前總經理。緣於 101 年間，紀○忠明知未領有製造業藥商許可執照，不得擅自分裝、包裝藥品，且藥品不得塗改或更換有效期間之標示，竟基於牟取不法利益之犯意，規避藥品逾期即須報廢銷毀之規定，而交辦儲運部主任蘇○廷負責轉達、執行其指令，並指示包裝部主管紀鄭○菊監督知情之員工蔡○英、詹○文、詹○癸、許○娟及李○珍等包裝員，陸續將庫存於天○公司位於新北市汐止區之

天○公司辦公大樓 3 樓「待處理倉」中之「天○鹿茸強精髓膠囊」、「天○諾克治痛感冒液」、「諾得清毒膠囊」及「諾得舒胃福治潰膜衣錠 40 毫克」等中、西藥逾期品、即期品及瑕疵品，移至未領有藥品製造業許可執照之天○公司辦公大樓 5 樓及 8 樓，在該處將平時存放於天○公司辦公大樓 4 樓「包材倉」，且竄改過批號、效期之不實標籤及彩盒，重新黏貼於刮除舊標籤之原包裝上，或予以改包、改裝，並以「鋁箔封口機」進行封裝；或先利用「有機溶劑」消除原包裝上批號、效期字樣，再以「打標機」噴墨打印不實批號、效期，遂行偽藥之製造後，即調撥至「正常品倉」，交由業務部門對外販售，渠等涉嫌共同違反藥事法製造、販賣偽藥 19 種、1,011 萬 9,326 錠，犯罪所得 1,180 萬 7,105 元。案經本局新北市調查處偵辦移送及臺灣士林地方檢察署緩起訴。

(3) 裕○公司違反食安法及詐欺等案

洪○喜係「裕○食品股份有限公司」（下稱裕○公司）之登記暨實際負責人，綜理公司營運及決策，該公司以經營乾點食品、冷凍食品、調理食品、罐頭食品、脫水食品、飲料、食品佐料、食用油、穀製粉、乳製品、冰製品及其他一切食品之加工製造買賣等業務，並係生產知名食品「蝦○先」之公司；蘇○進係該公司廠長，負責廠房管理及生產業務；廖○松係該公司副廠長，為生產線現場負責人；謝○平係該公司財務經理，主管採購、財務及一般行政業務，渠等均係從事業務之人。緣 104 年起，裕○公司洪○喜、蘇○進、廖○松及謝○平等人，明知依食品安全衛生管理法第 15 條規定，食品或食品添加物逾有效日期者，不得製造、加工、調配、包裝、運送、貯存、販賣、輸入、

輸出、作為贈品或公開陳列，已逾保存期限之食品添加物，應報廢銷燬，不可用於食品製程中，否則可能導致食品變質腐壞，使食用者暴露於健康風險之中，然彼等竟為節省成本，基於不法利得之犯意，將已逾保存期限、應予銷燬之「無水檸檬酸」、「粉末醋酸」、「柴魚粉」等食品添加物，持續投入生產製程使用，用於生產「蝦○先泡菜口味」、「蝦○先煙燻口味」、「蝦○先日式照燒口味」、「蝦○先蜜烤魷魚口味」等食品，並販售予不知情之經銷商及連鎖通路，再由該等通路售予消費者，憑此手法欺妄消費者得利，涉嫌違反食品安全衛生管理法及詐欺等罪。案經本局高雄市調查處偵辦移送及臺灣高雄地方檢察署起訴。

(4) 國○鮮公司顏○宏等涉嫌違反食品安全衛生管理法等案

顏○宏係國○鮮股份有限公司負責人，林○麗係經理；朱洪○華係國○鮮公司會計。顏○宏於 102 年 4 月間進入國○畜產股份有限公司（下稱國○公司）擔任負責人，林○添擔任副理，102 年 7 月間國○公司冷凍部門獨自成立國○鮮公司，由顏○宏及朱洪○華二人負責國○鮮公司銷售、營運及品管等業務。國○鮮公司營業內容係銷售國○公司飼養之土雞，並委託坤○有限公司負責人黃○閔屠宰，屠宰後之雞禽肉品經急速冷凍處理，再移入國○鮮公司向坤○公司租借之冷凍庫保存。緣 104 年 11 月間，顏○宏及朱洪○華明知國○鮮公司委託坤○公司屠宰之雞禽肉品，因國○鮮公司未落實倉儲品管管理，致多數逾期不易對外銷售，且依相關食品安全法令規定應予化製或收回銷毀，詎顏○宏及朱洪○華為牟取不法利益以圖降低國○鮮公司財損，竟指示國○鮮公司員工以更換屠宰日期標籤方式，將已超過保存期限或即將逾期之雞禽肉品，偽以正常肉品，

並以一般市價每公斤 85 元至 90 元不等之價格，售予不知情之有○食品有限公司、嘉○瑜企業社、甕○雞連鎖餐廳及全省各地不知情之下游盤商，再轉售予消費者食用，危害食用者健康。顏○宏及朱洪○華所為涉嫌詐欺及違反食品安全衛生管理法第 44 條第 1 項第 2 款、第 15 條第 1 項第 8 款之規定，並觸犯同法第 49 條第 2 項前段之罪。案經本局屏東縣調查站偵辦移送及臺灣屏東地方檢察署起訴。

(5) 沈○毅、王○麟等人涉嫌詐欺、違反動物用藥品管理法案

王○麟、沈○毅、李○翰及李○穎 4 人，明知裕○生物科技有限公司（下稱裕○公司）代理豬隻之「百靈佳環狀病毒感染症基因重組不活化疫苗」（下稱原廠環狀疫苗）屬動物用藥品管理法第 3 條第 1 款所規範之動物用藥品，未經核准擅自製造者，係同法第 4 條第 1 款之動物用偽藥，竟共同意圖為自己不法之所有，基於製造、販賣動物用偽藥、詐欺取財及行使偽造公文書之犯意聯絡，擅自製造及販售。緣自 103 年起，沈○毅與王○麟即議定由王○麟負責稀釋調劑、包裝及貼標等製造偽藥，由沈○毅負責推銷及販售。王○麟陸續向代理原廠環狀疫苗之裕○公司雲林地區經銷商吳○哲（設立經○企業有限公司），以 1 劑 75 元之價格，購買原廠環狀疫苗，並在大陸「淘寶網」上向不知名賣家，購買製造偽藥之空瓶及蓋子，王○麟將購得之原廠環狀疫苗，依比例加入蒸餾水，以 2 瓶原廠環狀疫苗稀釋調製成 3 瓶動物用偽藥之比例調製。王○麟為求偽造之動物用偽藥與原廠環狀疫苗包裝相同，自行訂製偽造合格標籤、封條、批號及日期等貼紙貼於偽藥之瓶身及蓋子，交予沈○毅對外販售。沈○毅將該等偽藥交予知悉偽造用藥過程之李○翰及李○穎兄弟，利用渠等曾擔任藥廠

業務所累積之人脈，與沈○毅本身對雲林土庫地區養豬戶之人脈，對外以每劑低於市價 75 元之價格（70 元至 71 元）對外向雲林等地區養豬戶販售，並提供偽造之經○企業有限公司出貨單，不法所得高達 8,400 萬元。養豬戶豬隻施打偽藥後，無法有效抵抗環狀病毒，造成豬隻難以飼養或因肺部、呼吸道疾病而死亡，造成養豬戶嚴重損失。案經本局中部地區機動工作站偵辦移送及臺灣雲林地方檢察署起訴。

(6) 興○公司龍○營業所張○謀涉嫌違反農藥管理法案

黃○潔係「○潔農業資材行」之負責人，張○謀係「興○股份有限公司龍○營業所」負責人。緣於 103 年 11 月間，黃○潔、張○謀 2 人明知偽農藥不得販賣或意圖販賣陳列、儲藏，詎渠等為牟取不法利益，黃○潔竟向綽號「阿弟仔」之男子購買未經行政院農業委員會核准許可之「黑金剛」及「包殺草」等偽農藥，並以每瓶 480 元價格販售給予興○公司龍○營業所負責人張○謀，張○謀再以每瓶 600 元之價格轉售予不知情的農民龔○直、蔡○杉、許○木等人施用。黃○潔另向「阿弟仔」購買「全清」、「攏無蟲」、「蓋神奇」、「蓋滿意」、「王牌」、「攏無草」、「亞喜芬」、「C 懸」、「超等勇」、「蟲殺殺」、「剋心蟲」、「蟲寶」、「藥王」、「根寶」等偽農藥，再向印刷刻印行訂製該等偽農藥標籤，貼於其上，販售予高雄、屏東等地區種植西瓜或香瓜等不知情的農民施用。黃○潔所為，涉犯農藥管理法第 48 條第 1 項第 1 款、刑法第 255 條、339 條等罪；張○謀所為，涉犯農藥管理法第 48 條第 1 項第 1 款、刑法第 339 條等罪。案經本局屏東縣調查站偵辦移送及臺灣屏東地方檢察署起訴。

（四）違反疫病管理之法令案件

1.數據比較：

本年移送違反疫病管理之法令案件計 2 案，較 105 年之 3 案，減少 33.33%；嫌疑人 2 人，較 105 年之 5 人，減少 60%；涉案標的與 105 年均為 0 元。

2.重要案例：略

（五）侵害人民隱私及秘密案件

1.數據比較：

本年移送侵害人民隱私及秘密案件計 2 案，較 105 年之 3 案，減少 33.33%；嫌疑人 2 人，較 105 年之 5 人，減少 60%；涉案標的與 105 年均為 0 元。

2.重要案例：略

（六）違反環境生態保護之法令案件

1.數據比較：

本年移送違反環境生態保護之法令案件計 4 案，較 105 年之 5 案，減少 20%；嫌疑人 4 人，較 105 年之 7 人，減少 42.86%；涉案標的與 105 年均為 0 元。

2.重要案例：略

（七）其他一般犯罪案件

1.數據比較：

本年移送其他一般犯罪案件計 5 案，與 105 年相同；嫌疑人 7 人，較 105 年之 18 人，減少 61.11%；涉案標的 400 元，較 105 年之 9,489 元，減少 95.78%。

2.重要案例：略

三、漏稅案件

（一）數據比較：

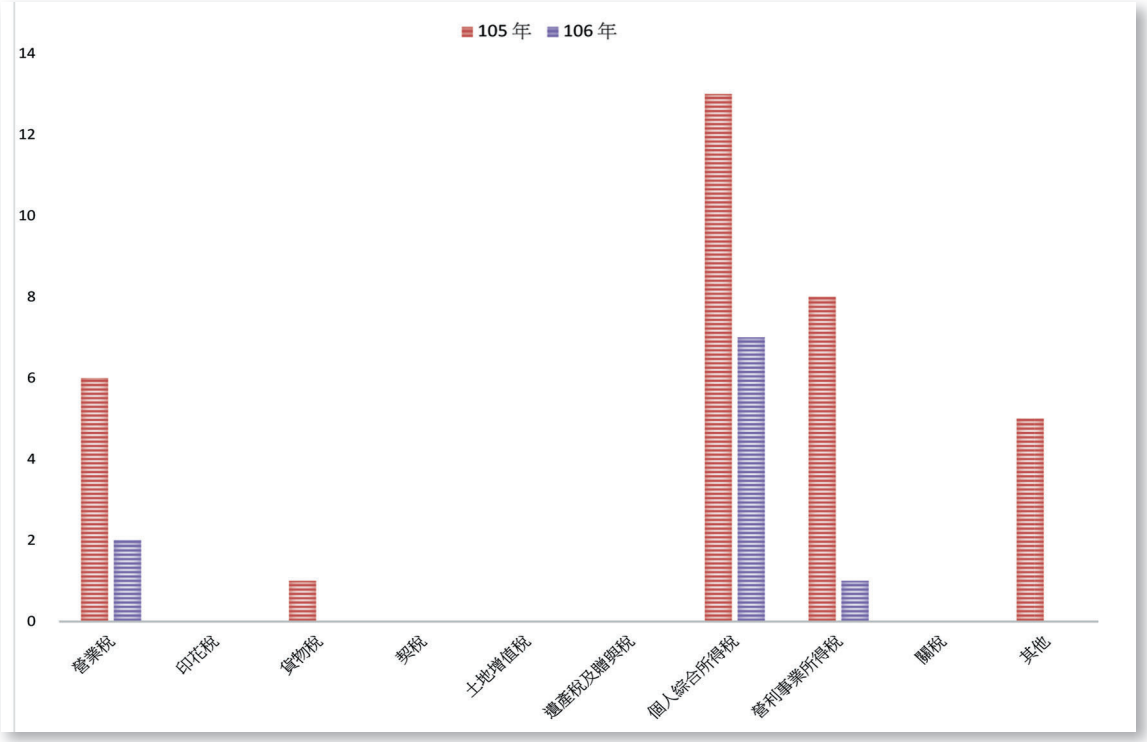
本年稅捐稽徵機關審處本局函送之漏稅案件 10 案，較 105

年之 33 案，減少 69.70%，裁罰金額 3,196 萬 6,657 元，較 105 年之 2 億 1,581 萬 8,813 元，減少 85.19%。（詳表 2.03、2.04、2.34 及圖 2.36）

表 2.34　近 2 年逃漏稅案件比較統計

項目／年別	案件數	百分比	增減率	裁罰金額	增減率	逃漏稅種類									
						營業稅	印花稅	貨物稅	契稅	土地增值稅	遺產稅及贈與稅	個人綜合所得稅	營利事業所得稅	關稅	其他
105 年	33	100.00%	100.00%	215,818,813	100.00%	6	0	1	0	0	0	13	8	0	5
106 年	10	30.30%	-69.70%	31,966,657	-85.19%	2	0	0	0	0	0	7	1	0	0

圖 2.36　近 2 年逃漏稅案件數及型態比較



（二）重要案例：略

肆、企業肅貪工作

行政院於 103 年 6 月 12 日第 3402 次院會中指示本局應掌握機先，積極防制企業貪瀆與重大經濟犯罪，本局即於 103 年 7 月 16 日在經濟犯罪防制處成立企業肅貪科，除偵辦前揭之經濟、一般與漏稅案件之外，也將其中股市犯罪、金融貪瀆、掏空資產及侵害營業秘密列為企業貪瀆案件，並加強該類犯罪之預防與偵辦工作：

一、股市犯罪 (即前揭違反證券交易法案件之部分犯罪型態)

（一）詐偽募集或發行（證券交易法第 20 條第 1 項）。

（二）違約交割（證券交易法第 155 條第 1 項第 1 款）。

（三）異常交易操縱股價（證券交易法第 155 條第 1 項第 3 款至第 5 款）。

（四）內線交易（證券交易法第 157 條之 1）。

（五）非常規交易（證券交易法第 171 條第 1 項第 2 款）。

（六）特別背信、侵占（證券交易法第 171 條第 1 項第 3 款）。

（七）不實財報（證券交易法第 20 條第 2 項及第 174 條第 1 項）。

（八）律師、會計師簽證不實（證券交易法第 174 條第 2 項）。

（九）不實資訊操縱股價（證券交易法第 155 條第 1 項第 6 款）。

（十）其他方式操縱股價（證券交易法第 155 條第 1 項第 7 款）。

（十一）違法私募（證券交易法第 43 條之 6 第 1 項）。

（十二）不法併購（證券交易法第 43 條之 1 第 2、3 項及第 43 條之 5 第 2、3 項）。

二、金融貪瀆 (即前揭違反銀行法案件之部分犯罪型態)

（一）金融機構人員背信（銀行法第 125 條之 2）。

（二）金融機構人員收受不當利益（銀行法第 127 條）。

（三）金融機構人員違法放貸（銀行法第 127 條之 1）。

三、掏空資產

（一）掏空資產之背信（即前揭背信案件之部分犯罪型態－刑法第342 條）。

（二）掏空資產之業務侵占（即前揭侵占案件之部分犯罪型態－刑法第 336 條第 2 項）。

四、侵害營業秘密 (即前揭違反營業秘密法案件 - 營業秘密法第 13 條之 1 及第 13 條之 2)。

為強化企業貪瀆預防工作，本局自 103 年 9 月起，主動赴各大企業建立聯繫窗口，並陸續派員或應邀，至科學園區、工業區、重要工商團體，以及鴻海、台塑集團等知名企業，針對企業主管、法務、稽核、員工進行交流，迄今已辦理 482 場，參加廠商達 8,965 家，參與人次已超過 36,668 人，企業均表肯定，且非常願意與本局合作，積極進行企業內部肅貪，並舉發其他不肖業者行賄、索賄等情事，相關經驗交流目前持續進行，合作企業亦持續增加。

謹將企業貪瀆工作之工作能量以數據比較與重要案例二方面列示如下：

一、數據比較 (本數據即前揭犯罪案件偵辦工作內之數據)

本年移送企業貪瀆案件 129 案，較 105 年之 101 案，增加 27.72%；嫌疑人 494 人，較 105 年之 447 人，增加 10.51%；涉案標的 1,118 億 8,244 萬 5,745 元，較 105 年之 258 億 9,362 萬 4,061 元，增加 332.08%。（詳表 2.35、2.36 及圖 2.37）

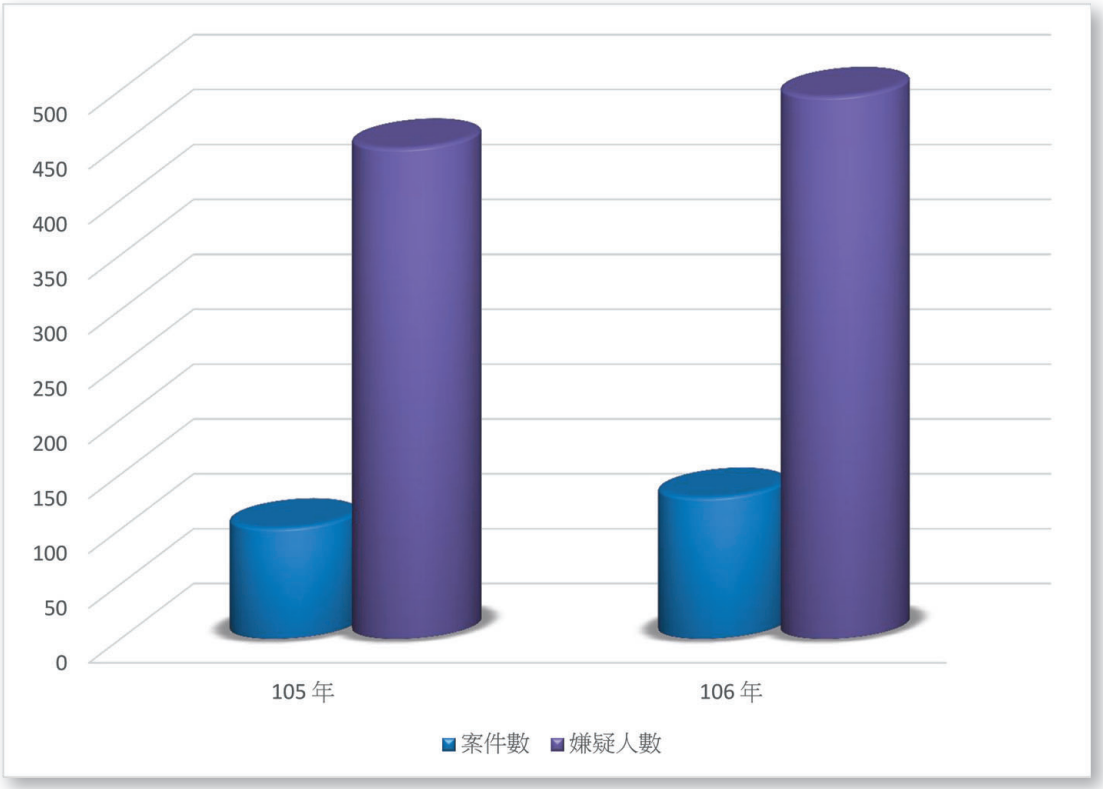
表 2.35　近 2 年企業貪瀆案件統計

犯罪型態		106 年			105 年		
		案數	嫌疑人	犯罪標的	案數	嫌疑人	犯罪標的
(一)股市犯罪	小計	65	289	21,342,950,659	51	291	12,427,786,219
	詐偽募集或發行	13	95	11,901,302,105	11	43	3,658,769,320
	違約交割	0	0	0	1	16	116,222,850
	異常交易操縱股價	17	61	2,053,225,452	8	42	1,286,185,974
	內線交易	12	33	283,084,966	15	39	141,245,939
	非常規交易	2	6	220,240,512	0	0	0
	特別背信、侵占	15	69	5,343,592,000	8	82	1,956,180,017
	不實財報	6	25	1,541,505,624	5	61	5,260,095,976
	律師會計師簽證不實	0	0	0	0	0	0
	不實訊息操縱股價	0	0	0	3	8	9,086,143
	其他方式操縱股價	0	0	0	0	0	0
	違法私募	0	0	0	0	0	0
	不法併購	0	0	0	0	0	0
(二)金融貪瀆	小計	7	64	6,675,063,283	6	18	811,178,833
	金融機構人員背信	5	14	547,452,870	5	15	677,440,833
	收受不當利益	1	20	5,084,000,000	0	0	0
	違法放貸	1	30	1,043,610,413	1	3	133,738,000
(三)掏空資產	小計	34	89	14,083,230,856	26	95	4,092,306,198
	企業背信	21	59	1,866,381,969	15	71	2,861,910,737
	業務侵占	13	30	12,216,848,887	11	24	1,230,395,461
(四)妨害營業秘密	妨害營業秘密	23	52	69,781,200,947	18	43	8,562,352,811
合計		129	494	111,882,445,745	101	447	25,893,624,061

表 2.36　近 2 年企業貪瀆案件比較統計

項目 / 年別	案件數	百分比	增減率	嫌疑人數	百分比	增減率	涉案標的	增減率
105 年	101	100.00%	100.00%	447	100.00%	100.00%	25,893,624,061	100.00%
106 年	129	127.72%	27.72%	494	110.51%	10.51%	111,882,445,745	332.08%

圖 2.37　近 2 年企業貪瀆案件數及嫌疑人數比較



案件型態：

（一）股市犯罪計 65 案：

1.詐偽募集或發行13案。

2.違約交割0案。

3.異常交易操縱股價17案。

4.內線交易12案。

5.非常規交易2案。

6.特別背信、侵占15案。

7.不實財報6案。

8.律師、會計師簽證不實0案。

9.不實資訊操縱股價0案。

10.其他方式操縱股價0案。

11.違法私募0案。

12.不法併購0案。

（二）金融貪瀆計 7 案：

1.金融機構人員背信5案。

2.金融機構人員收受不當利益1案。

3.金融機構人員違法放貸1案。

（三）掏空資產計 34 案：

1.掏空資產之背信21案。

2.掏空資產之業務侵占13案。

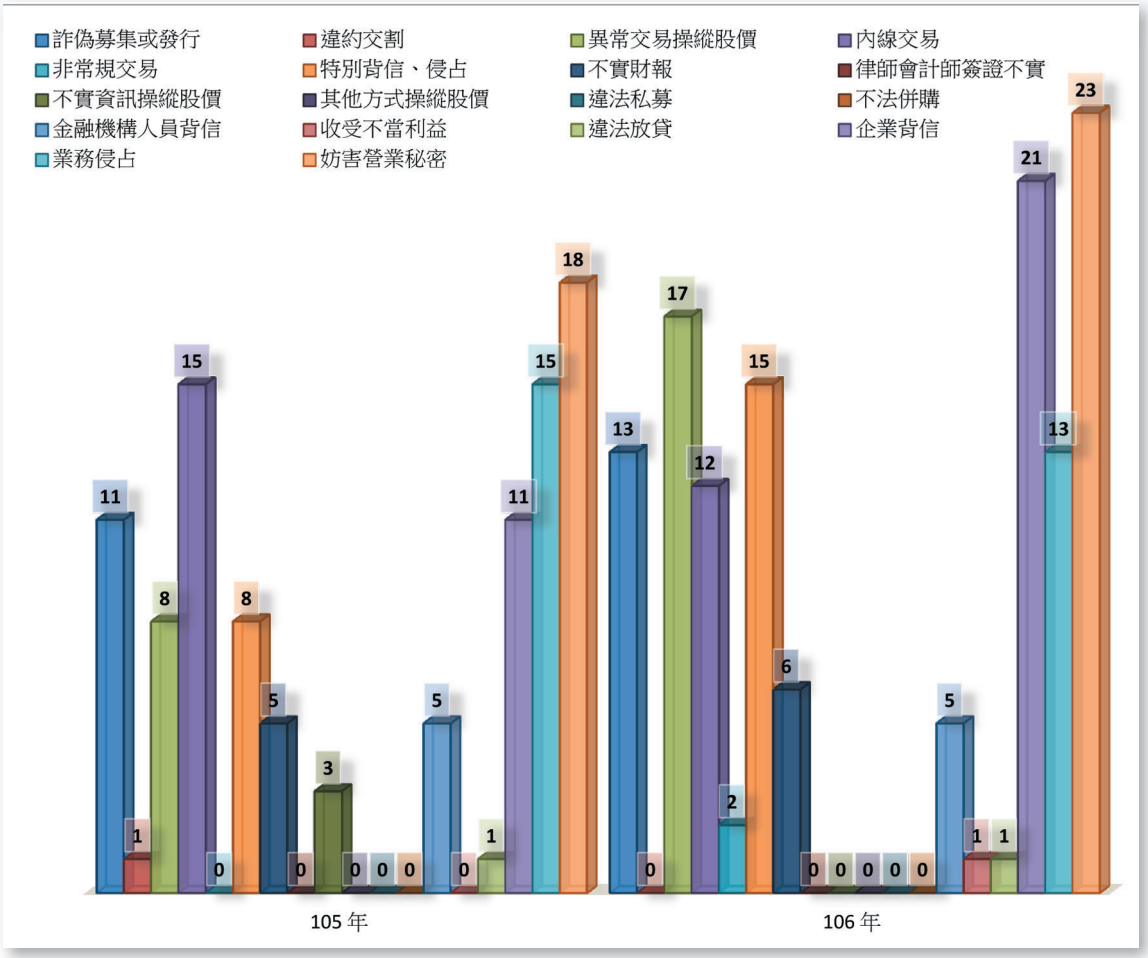
（四）侵害營業秘密計 23 案。

（詳表 2.37 及圖 2.38）

表 2.37　近 2 年企業貪瀆案件及型態比較統計

項目 / 年別	詐偽募集或發行		違約交割		異常交易操縱股價		內線交易		非常規交易		特別背信、侵占		不實財報		律師會計師簽證不實		不實資訊操縱股價		其他方式操縱股價		違法私募		不法併購		金融機構人員背信		收受不當利益		違法放貸		企業背信		業務侵占		妨害營業秘密	
	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數	案件數	嫌疑人數
105 年	11	43	1	16	8	42	15	39	0	0	8	82	5	61	0	0	3	8	0	0	0	0	0	0	5	15	0	0	1	3	11	24	15	71	18	43
106 年	13	95	0	0	17	61	12	33	2	6	15	69	6	25	0	0	0	0	0	0	0	0	0	0	5	14	1	20	1	30	21	59	13	30	23	52

圖 2.38　近 2 年企業貪瀆案件型態比較



二、重要案例

（一）非常規交易等－樂○公司許○龍等涉嫌不法案

許○龍為股票上櫃交易之樂○科技股份有限公司（下稱樂○公司）董事長；李○衡自 97 年 9 月迄 103 年 9 月間擔任樂○公司財務長；潘○州為希○國際法律事務所合夥律師，自 103 年 8 月起擔任樂○公司法律顧問；鄭○基為許○龍友人；日籍人士樫○由昭係樂○公司 104 年第 2 次私募案策略投資人 Mega Cloud VR Investment Ltd. 掛名董事；謝○波係樂○公司前財務長；林○漢係樂○公司財務顧問。

1.違法私募

許○龍明知樂○公司以私募方式辦理現金增資發行新股，應依證券交易法第 43 條之 6 及下稱金管會頒布之「公開發行公司辦理私募有價證券應注意事項」（下稱私募注意事項）辦理，又該注意事項第 3 項第 1 款規定，「公開發行公司最近年度為稅後純益且無累積虧損 ..... 應採公開募集方式發行有價證券」，竟為牟取樂陞公司所發行之私募股票與證券市場上流通之普通股票兩者間之鉅額價差，而於 102 年至 104 年間，多次以許○龍實質掌控之紙上公司（含 Cinda 基金、Eminent 公司、葫○公司、百○竿頭公司、Mega Cloud 公司及 Triple Collaboration 公司）參與應募，復對樂○公司董事會隱匿上情，而使董事會通過私募案，並指示李○衡及謝○波於公開資訊觀測站發布不實公告，對樂○公司股東及一般投資大眾傳遞虛偽不實之訊息。

2.非常規交易

Tiny Piece Co., Ltd（下稱 TP 公司）為陸籍人士沈○等人合資設立之境外公司，唯一股東為開曼群島商 Proficient Success Limited（下稱 PS 公司），PS 公司上層股東為英屬維京群島商 First Response Limited（下稱 FR 公司），其業務為開發及營運休閒遊戲 APP。緣於 102 年 12 月間，許○龍與時任財務長李○衡共同評估由樂○公司收購 TP 公司股權，而於 103 年 3 月 30 日代表樂○公司與 FR 公司簽立「關於 Proficient Success Limited 之股權轉讓協議」（下稱 PS 股權轉讓協議），及協議補充條款 （下稱 PS 股權協議補充條款），約定由樂○公司以 9,643 萬 5,000 美元（新臺幣約 29 億 3,600 萬元），向 FR 公司購買 PS 公司 90% 之股權，又約定其中 7,291 萬 5,000 美元為「買股價款」，應購買許○龍實質掌

控之 Cinda 基金、Eminent 公司、VBL 公司及動○公司所持有之樂○公司股票，其餘 2,352 萬美元則以現金支付 FR 公司）。許○龍同時私下以其實質掌控之 VBL 公司名義，與沈○簽立「股權買賣協議書」，約定由 VBL 公司代表 Cinda 基金、Eminent 公司、VBL 公司及動游公司出售其等持有之樂○公司股票予沈○，總價 7,291 萬 5,000 美元，翌 (31) 日，樂○公司召開董事會審議 TP 公司收購案，許○龍及李○衡對董事會隱匿「股權買賣協議書」一事，使全體董事同意通過收購 TP 公司案。惟 TP 公司營收狀況自 104 年 9 月起明顯下滑，會計師評估 TP 公司資產有 2 億餘元之減損，將影響樂○公司 104 年度財務報告，許○龍乃決定將 TP 公司售回 FR 公司。許○龍與謝○波先於 105 年 1 月 14 日，與 FR 公司簽署「協議書」（即還原交易協議書，下稱 TP 私約），復於 105 年 3 月 29 日，再簽立「關於 Proficient Success Limited 之股權轉讓協議」（下稱 TP 公約）以及「股權轉讓協議補充協議」（下稱 TP 公約補充協議）與「三方協議書」二個私約，共三個合約，三個合約的內容均單方有利於 FR 公司，明顯不利於 MTT 公司及其母公司樂○公司，與一般交易雙方對等協商之交易常規不符。然許○龍與謝○波卻於 105 年 3 月 29 日召開之樂○公司董事會中，隱匿許金○龍與 FR 公司私下簽訂之 TP 私約與「三方協議書」，使其他董事陷於錯誤並同意通過回售案。上開交易於簽立各項合約後，因許○龍無法支付 FR 公司相關款項，最終造成樂○公司 4,483 萬 9,589 美元之鉅額損失。

3.公開收購詐欺

許○龍為營造樂○公司經營狀況良好，外資看好之假象，夥同財務顧問林○漢規劃，以收購樂○公司股權之作法激勵股價上漲。105 年 5 月 15 日，許○龍與樫○由昭、大陸籍人士

王○、林○漢及潘○州等人，協議由樫○由昭擔任名義負責人並出資 20%、王○出資 80% 之方式，對樂○公司股票進行公開收購，潘○州明知依臺灣地區與大陸地區人民關係條例（下稱兩岸人民關係條例）第 72 條、第 73 條及大陸地區人民來臺投資許可辦法第 3 條之規定，王○出資比重已逾 3 成，違反外國人投資條例之規定，詎為協助許○龍等規避陸資審查，建議以樫○由昭擔任無限責任合夥人，以 Lin and Company 代表王○為有限責任合夥人，共同成立 Oak Field 公司，隱匿陸資合夥人之事實，將其包裝為由日本投資人引入日系基金公開收購樂○公司股票之收購案，以利用國內投資人對日系資金之信賴感，降低市場對該公開收購案之疑慮。王○遂持許○龍提供之 Winwin 公司及 Yinfeng 公司設於上海商業銀行之存款 5,999 萬 9,000 美元及 1 億 7,000 萬美元充作公開收購樂○公司股票之資金證明，以此規避經濟部投資審議委員會（下稱投審會）及金管會對陸資投資之審查程序。許○龍並以其實質控制之百○竿頭公司作為公開收購主體，由中○證券及中○銀行分別擔任百○竿頭公司之財務顧問及股務代理；105 年 5 月 31 日 14 時 50 分，百○竿頭公司在公開資訊觀測站公告將自 105 年 6 月 1 日迄 7 月 20 日期間，以現金對價每股 128 元（以 105 年 5 月 31 日收盤價每股 105 元計，溢價達 21.9%），公開收購樂○公司股票 3 萬 8,000 仟股，期間若應賣數量達預定數，且百○竿頭公司及其母公司億○投資公司經投審會核准投資，公開收購即為成就，百○竿頭公司應於預定收購量之限度內收購所有應賣之樂○公司股票。105 年 6 月 1 日樂○公司股價受前開利多消息激勵，爆量上漲至當期高點每股 115.5 元，並以每股 114 元、上漲 8.57% 作收。105 年 7 月 22 日投審會通過該審查案，次一交易日樂○公司股價再度爆量上揚至最高每股 115.5 元，

收在每股 110 元。惟期間王○見樂○公司股價與公開收購價價逐漸擴大，遲遲不肯匯入收購款，致使本收購案已然破局。105 年 8 月 19 日，樂○公司股價由最高價每股 107 元開始下挫，8 月 30 日 17 時 30 分，百○竿頭公司公告無法支付應賣人相對價金，中○銀行乃於 105 年 8 月 31 日 9 時開盤前，與臺灣集中保管結算所股份有限公司合作，將應賣股票返還予應賣人證券交易帳戶，樂○公司股票以跌停價每股 70.2 元鎖死，成交量僅 892 仟股，此後股價連續 7 日跌停，最低下跌至每股 35 元，造成參與應賣投資人重大損失。嗣後樂○公司股價，復因前述 TP 收購案款項屢次延期未能收足，致會計師終止委任且未依規定於法定期間完成第 3 季財報編製及公告，股價持續下跌至每股十餘元，並於 105 年 11 月 17 日，由櫃買中心公告停止樂○公司股票與及公司債於證券商營業處所之買賣。案經本局新北市調查處偵辦移送及臺灣臺北地方檢察署起訴。

（二）異常交易操縱股價－必○實業股份有限公司股價涉遭操縱案

蔣○明係必○實業股份有限公司（下稱必○公司）董事長；陳○偉係前必○公司管理部副科長；張○英係蔣○明之秘書，替蔣○明製作投資帳冊及報表，並協助處理人頭證券帳戶買賣必○公司股票之銀行資金業務，亦為人頭帳戶大額通貨之代交易人；彭○忠、蔡○峰及許○璜係股票市場投資人及作手。緣蔣○明及必○公司總經理伍○翔，因需償還與英國公司訴訟官司賠償金約 16 億元，自 103 年起陸續以股票質押向銀行貸款，蔣○明為維持必○公司股價，以免高額貸款遭銀行提徵擔保品、追繳或股票遭斷頭，經友人介紹認識股市作手彭○忠，與其共同基於意圖抬高、壓低必○

公司股票交易價格及交易市場活絡表象而相對成交之犯意聯絡，由蔣○明及張○英提供蔣○明及張○英個人等 6 人之證券及

銀行帳戶，並陸續向不知情之親屬、必○公司協力廠商、必○公司及子公司必○電能高科技股份有限公司員工等 11 人，借用證券及銀行帳戶，委由彭○忠共同下單操作。彭員除使用個人證券帳戶參與買賣外，另指示友人蔡○峰及許○璜提供個人之證券帳戶並協助下單買賣股票，另向不知情之市場金主周○芳商借資金，由其提供個人及親友等 7 人之證券帳戶，配合彭○忠指示之價量下單交易，總計蔣○明等人使用 33 人、87 個證券帳戶，以相對成交、人頭大量下單方式，有效控制籌碼及分散買盤，以吸引不特定股票投資人進場追價維持必○公司股票市場熱度，自 103 年 5 月 1 日起至 104 年 12 月 31 日及 105 年 1 月 1 日起至 105 年 12 月 31 日期間，合謀不法操縱必○公司股價，共計獲利 1 億 9,450 萬 8,502 元。案經本局北部地區機動工作站偵辦移送及臺灣臺北地方檢察署起訴。

（三）異常交易操縱股價－謝○章等涉嫌操縱永○等權證價格案

劉○德、張○清自 101 年 5 月起，於臺北市租用營業據點，陸續以未經設立登記之「吉○錸投顧公司」、「宇○投顧公司」、「采○投顧公司」、「萬○公司」等名義，非法經營證券業務，並雇用陳○君等業務人員，居間向不特定人販賣未上市、櫃股票。劉○德、張○清明知 W9 永○、大○ XZ、大○ YD、第○ WB、群○ S2、V9 第○及兆○ UQ 等 7 檔權證均為在財團法人中華民國證券櫃臺買賣中心上櫃交易之有價證券，竟共同基於意圖抬高該等權證交易價格、造成交易活絡表象、影響交易價格之犯意聯絡，分別於 101 年 10 月至 11 月間及 103 年 1 月至 6 月間，利用權證發行單位總數有限，且深度價外權證（係指連結標的股票價格與權證履約價格差距甚大，權證到期前甚難達到履約價格，且各權證分析期間理論價格趨近於零或等於零之權證），易以低價（價格大多為 0.01 至 0.1 元間）買進在外流通單位進而掌控籌

碼之特性，先掌控人頭帳戶，大量買進欲炒作之該檔深度價外權證，迨市場上發行流通之該檔權證大部分都為渠等買進後，因為發行券商庫存不足，無法提供報價（按依據權證造市規定，發行權證之券商需提供權證買賣報價，惟發行券商參照理論價格提供合理報價之低價籌碼均為劉○德等人吸納買進後，此時市場上之籌碼均為其等所掌控，發行券商因無庫存，無法再掛出賣單，此時渠等已改為價格決定者），渠等再以手中持有之權證單位，以所掌控之人頭帳戶間，連續委託買賣而相對成交之方式，逐步抬高該檔權證價格，並造成該檔權證交易活絡之表象，同時再指示電話行銷人員，撥打電話向不特定之投資人推薦該檔權證，誘使投資人進場高價買進，俾利其等出脫於低檔買進之籌碼，總計牟取不法利益 154 萬元。案經本局北部地區機動工作站偵辦移送及臺灣臺北地方檢察署起訴。

（四）異常交易操縱股價－振○電子股份有限公司股票疑遭人為操縱案

沈○東係京○興業股份有限公司（下稱京○公司）董事長，緣於 104 與 105 年間，沈○東明知在證券商營業處所買賣股票，不得意圖抬高集中交易市場證券交易價格，而自行或以他人名義，對該有價證券，連續以高價買入或以低價賣出之行為，亦不得意圖製造集中交易市場證券交易活絡之表象，而自行或以他人名義連續委託買賣而相對成交，竟基於操縱上櫃公司振○電子股份有限公司（下稱振○公司）股票股價之犯意，於 104 年 5 月 19 日至 104 年 7 月 3 日、104 年 10 月 1 日至 104 年 12 月 11 日及 105 年 1 月 29 日至 105 年 3 月 18 日等 3 段期間，使用其本人、其父沈○雄、其子沈○凱、友人陳○嫚及張○嫈等人之證券帳戶，買賣振○公司股票，並以虛掛委託單、連續高價委託買入、低價賣出及約定相對成交等方式，操縱振○公司於集中市場之交易價格，致該公司股價與同期間大盤及同類股走勢相背離，沈○

東於前揭3段期間分別為獲利（含擬制性獲利）872萬5,000元、虧損3,351萬1,000元及虧損96萬2,000元，合計虧損2,574萬8,000元。案經本局北部地區機動工作站偵辦移送及臺灣新北地方檢察署起訴。

（五）內線交易－日○光收購矽○公司股權涉內線交易案

吳○玉係日○光半導體製造股份有限公司（下稱日○光公司）營運長兼發言人，為日○光公司核心決策人員，受董事長張○生之指示全程參與日○光公司104、105年間公開收購矽○精密工業股份有限公司（下稱矽○公司）之計畫，為證券交易法第157條之1第1項第1款所規範之人；張○慧係吳○玉關係密切之友人，兩人不論在私人關係及金錢上均有密切往來，吳○玉並請張○慧代為安排招待客戶之事宜，為同條項第5款所規範之人；卯○琳係張○慧阿姨，陳○松為張○慧之友人；吳○燕係吳○玉秘書，任職日○光公司多年，負責經手所有吳○玉簽辦文件，為同條項第3款所規範之人。林○係吳○燕配偶，為同條項第5款所規範之人。吳○玉於104年、105年間受張○生指示主導公開收購矽○公司股票案，全程參與收購案及日矽合意併購案之各階段重大消息；其秘書吳○燕在吳○玉參與前述收、併購案件期間，亦曾經手相關文件，聽到吳○玉與他人通聯　，並曾與吳○玉談論過收、併購案件情形。渠等於該等消息未公開前獲悉前述重大消息後，基於為他人、為自己牟取不法利益之意圖，分別將該訊息通知吳○玉友人張○慧（張○慧再將訊息轉知卯○琳）、吳○燕配偶林○，指示渠等於消息公開前下單買進矽○公司及日○光公司股票，俟消息公開後，在集中市場自行售出套取利潤或委託往來券商代辦以收購價參與應賣，總計張○慧不法獲利519萬餘元，卯○琳不法獲利共40餘萬元，吳○燕獲利233餘萬元，林○不法獲利107餘萬元。案經本局臺北市調查處偵辦移送及臺灣

高雄地方檢察署起訴。

（六）非常規交易－中○信託商業銀行董事長室專門委員張○田等涉嫌違反證券交易法等案

中○商業信託銀行（下稱中○銀行）董事長室專門委員張○田、主任秘書陳○晉、行舍管理部部長兼副總經理柯○達、中○金控董事長室專門委員陳○三、張○田胞弟張○人等 5 人，涉嫌於 102 年 10 月間利用集團掌控之英屬維京群島商溢○臺灣分公司、永○開發有限公司與長○建設股份有限公司董事長李○造之長媳周○菁，分別以總價 20 億 7,300 萬元、5 億 5,100 萬元，向香港商盛○有限公司購入臺北市內湖區土地，簽約金 2 億 6,200 萬元由銓○投資股份有限公司支付。張○田、李○造等人為將土地售回中○銀行牟利，續於 103 年 3 月間洽香港商戴○梁行不動產投資顧問有限公司總經理顏○立及誠○海峽兩岸不動產估價師事務所所長林○生出具不實之土地鑑估報告，再於 104 年 6 月間洽京○不動產估價師事務所所長王○生及麗○不動產估價師事務所所長陳○霖出具不實鑑估報告後，即經中○銀行董事會通過，以總價 12 億 8,900 萬元及 51 億 3,980 萬元購入，致中○銀行多支付土地差價而造成損失。案經本局北部地區機動工作站偵辦移送及臺灣臺北地方檢察署起訴。

（七）金融機構人員背信－陳○元及合○銀行行員賴○誠詐貸案

賴○誠係合○商業銀行股份有限公司（下稱合○銀行）前南京西路分行前授信經辦人員；黃○焱係該分行襄理，襄助經理參與該行授信案件之審核及決議；李○淵係該分行經理，負責審核該行授信案件，三人均受僱於合○銀行，為該銀行處理銀行業務之職員　。緣於 99 年 12 月至 100 年 5 月間，陳○元意圖為自己不法之利益，以陳○益等人名義，偽製不實之申貸資料，向合○銀行詐取貸款　，而賴○誠、黃○焱及李○淵等人明知上情，竟

基於意圖為自己及陳○元不法利益之犯意聯絡，共同利用其職務上負責對保程序、查核申貸人財力及擔保品鑑價之機會，未依合○銀行頒發之「辦理授信案件對保作業要領」、「辦理房屋擔保貸款作業要點」及「辦理房屋擔保貸款作業應注意事項」等相關對保授信作業規定　，進行對保並確實查核申貸文件，連續以高估借保戶具備償還能力及高估擔保品等方式核貸，致生損害於合○銀行，經統計於 100 年 1 月至 100 年 7 月間，賴○誠等人計違法核撥貸款 5 次，共計 1 億 345 萬元予陳○元。陳○元為利貸款案順利申請成功，於申請前後，陸續招待賴○誠、黃○焱及李○淵等人上酒店飲酒作樂作為對價或支付賴○誠酬金等方式，取得賴○誠等人協助核撥貸款，後因房市緊縮，陳○元無法脫手前揭房產，致資金周轉不靈，無法正常繳息，造成以陳○益等 5 人名義辦理擔保貸款之房地產，遭合○銀行聲請強制執行拍賣，惟拍賣所得仍不足還清上揭貸款，損失金額約 2,362 萬元。賴○誠、黃○焱、李○淵及陳○元所為，係觸犯銀行法第 125 條之 2 第 1 項、第 2 項及第 3 項之罪。賴○誠、黃○焱、李○淵另違反同法第 35 條之規定，並觸犯同法第 127 條之罪。案經本局臺北市調查處偵辦移送及臺灣臺北地方檢察署起訴。

（八）金融機構人員違法放貸－永○商業銀行等人員涉嫌違法放貸三○集團案

何○川係永○餘集團實際負責人，綜理永○餘集團之經營決策，並對該集團旗下子公司具實質主導地位。緣於 96 年間，何○川先以個人設立之 DYNABASIC 公司，投資實質控制大陸地區上海 1788 大樓之 STAR　CITY 公司，並指定其配偶張○如擔任 STAR CITY 公司董事。後何○川為掌握多數 LINK　MART 公司股權以獲取更多 1788 大樓投資利潤，與李○傑計劃收購美林基金持有之 LINK　MART 公司股權。渠原欲以 STAR　CITY 公司名義向永

○銀行營業部貸款美元 8,000 萬元挹注前開投資，但因張○如代表 DYNABASIC 公司擔任 STAR CITY 公司董事，且 DYNABASIC 公司持有 STAR CITY 公司約 15% 股權，STAR CITY 公司屬利害關係人身分而不得為無擔保放款之疑慮而作罷。何○川、李○傑等人，仍為圖於大陸地區房產之投資利益，改以規避利害關係人無擔保貸款審查，並欲取得超出風險審查機制之放款額度供投資之用，竟研議改以李○傑個人持有之 GIANT CRYSTALINK MART 公司、J&R 公司等無實際營運之紙上公司，向永○金租賃公司及永○銀行之境外子公司 GC 公司及 SPC 公司等辦理融資。迨至 99 年 12 月，何○川、李○傑亟欲收購 LINK MART 公司股權，何○川自忖投資 1788 大樓利益龐大，但若以自有資金出資將承受極大投資風險，故思以其實際執掌控之上市、上櫃公司等投資大眾資金，充作其個人金庫，遂指示永○金租賃公司董事長游○治、總經理葉○生等人，以 GC 公司及 SPC 公司進行融資。雖游○治、葉○生等人，皆知悉張○如係借款人 GIANT CRYSTALINK MART 公司之下層公司 STAR CITY 公司董事，且借款目的係為 STAR CITY 公司購買 LINK MART 公司股權，應有實質上的利害關係人交易情形，竟仍因係何○川交辦案件，在未經實質審核及擔保品不足情形下，於 GC 公司及 SPC 公司董事會，分別通過 GIANT CRYSTALINK MART 公司貸款 4,500 萬美元與 1,500 萬美元，總計 6,000 萬美元之貸款，而何○川也藉此獲得融資金額兩成，即 1,200 萬美元所佔 LINK MART 公司股權 3.56% 作為分配利潤之不當利益，涉嫌觸犯金融控股公司法第 17 條第 4 項、第 59 條向子公司交易對象收受不當利益罪。案經本局北部地區機動工作站偵辦移送及臺灣臺北地方檢察署起訴。

（九）掏空資產之背信－天○育樂事業公司工務部副理李○誠涉嫌背信案

李○誠係天○育樂事業股份有限公司（下稱：天○公司）前工務部副理，負責該公司水電設備修繕、污水系統維護、採購及工程發包等業務，係為天○公司處理事務之人；蔣○伯係蔣○企業社負責人，主要經營廣告媒體及一般儀器買賣業務。李○誠明知其為天○公司委任處理事務之人，應忠實執行業務，竟於 103 年 10 月間及 104 年 1 月間，以天○公司污水池體腐蝕受損為由，分別簽陳發包污水池體防腐蝕維修工程，並借用當時未具污、廢水處理營業項目及相關施工經驗之蔣○企業社名義投標，使蔣○企業社分別以 390 萬元及 1,100 萬元之價格承攬工程。惟實際上該工程之材料採購、雇工及施工，均由李○誠負責辦理實作，完工後亦由李○誠驗收並辦理請款，天○公司分於 103 年 10 月至 104 年 8 月間，陸續將該工程款計 1,564 萬 5,000 元匯入蔣○企業社台北富邦商業銀行長安東路分行帳戶後，蔣○伯再依據李○誠告知之施工花費金額，陸續將總計 1,211 萬 9,937 元款項，轉匯至李○誠設於中華郵政公司埔里南光郵局帳戶朋分獲利。惟該工程經天○公司送請財團法人臺中市土木技師公會鑑定，判定天○公司污水槽體材質為鋼筋混凝土結構體，非屬金屬材質，故不會造成腐蝕現象，另經鑽心取樣試驗及現場勘查，該污水處理設施並無明顯結構體損壞狀況或滲漏水情況，亦不可能因潭水滲入造成污水量大幅增加情況，且蔣○企業社報價單記載之維修項目，含日本下水道生物防水底材、進口奈米防腐塗料及進口金剛砂底材強化塗料等，屬金屬材質修護所用材料，並非鋼筋混凝土槽體之修護所用。李○誠藉發包前開污水槽腐蝕維修工程之機會，以蔣○企業社名義投標牟利，實際上天○公司污水槽體並無腐蝕之可能且未受損，致天○公司因此受有損害，蔣○伯為答謝李○誠將天○公司工程發包予蔣○企業社承攬獲利，分別於 103 年及 105 年農曆年間，各支付李○誠 5 萬元紅包。李○誠、蔣○

伯等人所為涉嫌刑法第 342 條之背信罪。案經本局南投縣調查站偵辦移送及臺灣南投地方檢察署起訴。

（十）違反營業秘密法－台灣美○公司副理王○銘等涉嫌違反營業秘密法案

台灣美○記憶體股份有限公司副理王○銘於 105 年 4 月 26 日離職後，為轉至聯○電子股份有限公司（下稱聯○公司）任職，竟於離職日前 1 至 2 週期間內，陸續密集下載美○公司大量機密檔案，並以電子郵件請求他部門同事協助，將與其業務內容無關之核心機密技術程式檔案解開，再複製至個人隨身儲存裝置中。聯○公司新事業發展單位主管戎○天因知悉王○銘持有美○公司營業秘密，遂於 105 年 7、8 月間，要求王○銘協助建立聯○公司與大陸晉○集成電路有限公司合作開發之 32 奈米 DRAM「設計規則」，王○銘遂依據美○公司資料填上相關參數交予戎○天參考使用。何○廷係美○公司前機台性能一致化專案經理，在職期間以公務筆記型電腦登入美○公司系統，並以行動硬碟接上筆記型電腦擅自重製，存取屬於美○公司營業秘密之機密檔案，復於 104 年 10 月間離職後，將美○公司製程資料等營業秘密運用在建立聯○公司 DRAM 製程上，經美○公司發函要求刪除相關資料後，仍逕自使用未予刪除。案經本局新北市調查處偵辦移送及臺灣臺中地方檢察署起訴。

（十一）違反營業秘密法－台○電工程師徐○朋涉嫌違反營業秘密法案

大陸地區上海華○微電子有限公司（台○電競爭公司，下稱華○微公司）透過仲介黃先生，招募台○電工程師徐○朋至華○微公司任職，徐○朋則自 105 年 12 月 1 日起，開始列印台○電 28 奈米重要製程資料計五百餘頁文件，並於 105 年 12 月 9 日前往大陸地區上海市熟悉環境，為順利謀得新職，竟違反台○電保密義務規定，在未取得主管同意下，陸續違法攜出屬於台○電投

入研發成本 4 億 9,900 美元之資料，作為前往大陸地區華○微公司任職，協助該公司達成開發 28 奈米製程技術之各階段目標（如調教生產參數、風險量產、產品量產等）之用。案經本局新竹市調查站偵辦移送及臺灣新竹地方檢察署起訴。

伍、兩岸共同打擊犯罪及司法互助

本局經濟犯罪防制處係依據「海峽兩岸共同打擊犯罪及司法互助協議」，辦理本局涉及兩岸之經濟犯罪、毒品、洗錢、廉政貪瀆案件及追緝外逃等工作之秘書單位，依法務部授權建構之聯繫機制，與大陸公安部、最高人民檢察院等相關執法部門進行業務交流合作。惟自 105 年 3 月起因陸方冷處理，致雙方業務交流趨緩，106 年度僅辦理犯罪情資交換 43 件、合作偵辦 1 案、請求協助緝捕遣返 15 案、實際遣返刑事犯、刑事嫌疑犯及罪犯接返均 0 人、請求協助調查取證 8 案，與 105 年相較，雙方交流情形呈現大幅下降，另請求協助調查取證乙項，則呈現上升趨勢，顯示跨境犯罪案件有深入合作必要，未來將持續依協議規範內容及聯繫機制，積極推動多元交流互動，俾利共同偵處防制跨境犯罪。重要工作如下：

一、刑事犯及刑事嫌疑犯遣返

（一）無緝解外逃通緝犯案件。

（二）無策動外逃通緝犯案件。

二、業務交流

（一）本局指派毒品防制處案件偵辦科及經濟犯罪防制處兩岸事務科專責人員 4 人，於 106 年 8 月 2 日至 3 日，赴金門與大陸福建邊防總隊工作會談。

（二）本局指派毒品防制處及經濟犯罪防制處專責人員 5 人，於 106 年 8 月 28 日至 29 日赴廣東省廣州市與大陸海關總署緝私局舉行工作會談。

（三）本局指派毒品防制處及經濟犯罪防制處兩岸事務科等 4 人於

106 年 9 月 12 日至 15 日赴香港參加「海峽兩岸暨港澳禁毒執法研討會」。

（四）本局林副局長玲蘭率本局相關業務同仁共 6 人於 106 年 12 月 3 日至 6 日參加在澳門舉行之「第十二屆海峽兩岸暨香港、澳門警學研討會」。

（五）本局指派兩岸情勢研析處等 5 人參加 106 年 12 月 11 日至 12 月 14 日於香港大學舉辦之「第 10 屆兩岸四地刑事法論壇」。

三、合作偵辦

調查局偵辦某集團販毒案期間，查知該集團首腦 W 女與手下 L 男等人謀議自大陸地區走私毒品至馬來西亞、印尼等東南亞國家，為規避國內執法機關查緝，W 女等人與買主會面、夾藏運輸毒品等行為均於境外執行。2017 年 5 月間，查知 W 女指派 C 男赴大陸地區協助改裝鐵製模具俾利夾藏毒品，惟因該集團業遭印尼警方破獲以 14 只鐵製阻尼器夾藏安非他命毒品走私案件，故渠等為避免遭到牽連暫時停止聯繫，乃立即將相關情資提供中國大陸緝毒單位，尋求共同打擊跨境毒品犯罪。中國大陸海關總署緝私局遂與調查局組成專案小組並舉行工作會談，頻繁交換情資。嗣依陸方提供之情資，調查局順利查知該集團與地下通匯業者會面，並交付現金逾新臺幣 300 萬元，研判係準備購買毒品而將購毒資金匯往境外，即將此情資回報陸方。2017 年 11 月，由大陸廣東禁毒部門統籌指揮，出動警力約 200 人，在廣東汕尾等 5 地收網，逮捕嫌犯 18 人（其中 3 名臺籍人士，其中 1 人係緝毒界號稱世界第 7 大女毒梟 W 女），現場查扣毒品安非他命 67 公斤，查扣超過 50 萬元人民幣。事後大陸海關總署緝私局致函感謝表示，由於調查局提供的情資及彼此緊密聯繫，是兩岸共同打擊毒品走私的又一成功案例。

四、罪犯接返

依據「跨國移交受刑人法」規定，協助法務部將臺籍受刑人解送返臺續服餘刑，106 年因受兩岸政治氛圍影響，未辦理本項工作。



第三部份

未來工作方向

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

壹、經濟犯罪預防

一、整合系統資料，支援案件偵辦

運用情資研析系統、案件管制系統、刑事書類查詢系統、洗錢防制系統等資料，加以彙整、比對、過濾、篩選、研析異常之人流、物流及金流，以發掘行政預防及案件線索。

二、擴大情資分享，預防跨境犯罪

對於境外犯罪，積極與本局國際事務處、外交部、法務部國際與兩岸法律司，以及其他涉外單位保持密切聯繫，建置資料庫，擴大情資分享，分析跨境犯罪情資，發掘跨境犯罪線索，並加強蒐報重大及跨境犯罪預警情資，發揮機先預防及發掘不法成效。

三、規劃任務分工，發揮群體戰力

對於天災與疫情發生時，國內物價異常波動之際，彙整各外勤單位所蒐報之食品安全、囤積商品、哄抬物價及違法吸金等急要情資，規劃任務分工、集中資料研析，避免相關情資重複或分割，秉持資源共享、集中戰力、爭取時效之原則，整合各方資訊，快速打擊犯罪。

四、辦理專業講習，增進辦案技能

持續提升本局偵辦經濟犯罪及數位證據蒐扣能力，辦理財務金融專業課程初、中級研習班，邀請產、官、學界專業人士及本局優秀同仁擔任講座，研習各類股市及金融犯罪態樣，熟稔財報判讀、財務調查、蒐證查扣及犯罪資金追查等辦案技能。

五、針對新興犯罪，會議研討防制

針對新興犯罪手法與態樣，研析案件趨勢及遭遇困境，舉辦「防制經濟犯罪研討會」，邀請政府部門及專家學者就案件緣起、成因、手法、偵辦及影響及法令缺失等，整合共識、研商對策，提供政府相關單位施政或修法參考。

貳、經濟犯罪偵辦

一、提列重點案件，主動同步查緝

提列新型態犯罪、非法吸金、跨境電信詐欺及危害健康法令等類型案件為重點案件，並強化著重團隊研析及資源共享，適時主辦全國同步查緝行動，打擊點、線、面三向犯罪，期能擴大打擊犯罪範圍及提高案件偵辦效率。

二、集中辦案能量，偵辦矚目案件

對於股市犯罪、掏空資產、金融貪瀆及侵害營業秘密等矚目或突發性重大案件，結合全局人力與資源，深入分析案件後續發展可能性，擴大案件偵辦成果。

三、查扣犯罪所得，降低犯罪誘因

針對科技進步所導引之趨勢犯罪，如虛擬貨幣、電子支付等，強化本局科技蒐證偵辦技巧、精進專業智能，藉以深入研析犯罪模式、追查金流，報請法院裁准查扣犯罪所得，透過媒體宣導，降低不法分子之犯罪誘因。

四、防制企業貪瀆，落實國際接軌

企業貪瀆案件嚴重腐蝕國內產業，本局除與企業持續交流外，並呼籲加強企業內部控制及稽核制度，另透過積極偵辦案件，促使我國完善相關內部稽核控制環境，包括：(1) 完善獨董選聘機制：修正《公開發行公司審計委員會行使職權辦法》、《公開發行公司董事會議事辦法》及《公開發行公司獨立董事設置及應遵行事項辦法》。(2) 強化公司內部吹哨：金融業修正公司治理規範，加入吹哨機制。(3) 建立企業防弊部門：企業內部設立「弊端防制部門」及制定「員工反腐倡廉興利除弊行為規範」。(4) 強化營業秘密保護：企業設立監察員制度，注蒐重要員工離職動向，嚴禁機密外洩，以落實國內私部門反貪防腐政策，並與國際《聯合國反貪腐公約》接軌。

五、食藥防制合作，跨域結盟作戰

配合主管機關食藥安全管理及財稅追蹤機制，與行政部門建立橫向聯繫，分工合作之精兵團隊，確實掌握黑心食藥流向及上下游廠商進銷貨關係，

即時掌握犯罪集團供需銷售鏈，並與協同夥伴建構食安犯罪案件防護網，充分發揮跨域精兵作戰能量，以保障民眾食藥安全。

六、跨境打擊電詐，追查幕後集團

就電信詐欺案件資金流、通信流及車手流國際化趨勢，持續鎖定偵辦系統商、轉帳水房、機房及幕後金主，以查緝集團核心幹部及犯罪所得為首要行動策略，適時阻斷人頭帳戶供應鏈，提升偵辦質能。

參、兩岸事務工作

一、兩岸共同打擊犯罪

（一）透過多元管道，進行多方聯繫

利用各種與陸方執法部門聯繫或交流場合，熱絡兩岸一、二級聯繫窗口之業務聯繫與回饋，彰顯政府及本局持續執行兩岸共同打擊犯罪之堅定立場，以善意和誠意，積極化解雙方歧異，深化共同打擊犯罪工作之合作。

（二）加強犯罪偵辦，強化互信基礎

針對毒品製造販運、電信網路詐欺、走私、洗錢及反恐等犯罪，強化兩岸犯罪情資交換、雙方專項工作會談，夯實合作調查偵辦基礎，推動兩岸共同打擊犯罪。

二、追緝外逃通緝犯

106 年計有 6 人自大陸地區或第三國經本局押解歸案，本局仍將積極蒐報偵辦移送案件之通緝對象外逃行止，主動提列追緝外逃對象，俾利陸方協緝。

三、香港、澳門事務工作

（一）持續辦理赴港、澳業務參訪及交流

推動本局相關業務單位人員赴香港、澳門地區參訪，增進與香港廉政公署、香港警務處及澳門檢察院之聯繫窗口功效，並強化與港、澳執法部門合作，開展廉政、警務、海關及洗錢防制等

部門工作交流，以利雙方共同打擊犯罪。

（二）透過個案合作，加強港澳協查偵辦

香港、澳門地區雖迄未與我方簽署共同打擊犯罪及司法互助協議，惟現行均透過個案合作，建立與港澳執法部門協同調查偵辦默契，我將持續基於平等互惠，相互協查原則下，有效打擊犯罪。



第四部份

專題研究報告

從金融弊案探討如何強化金融治理及防制

北部地區機動工作站
撰寫人：楊怡庭

壹、前言

競爭的世代下，各企業不斷尋求有效的競爭策略，逐漸重視組織功能發揮與集團化的運用，於是紛紛透過企業併購、公司分割等方式，調整企業組織結構及其經營範圍，以求強化公司於市場中的競爭力；同樣地，在金融市場中，金融機構期以綜攬各項金融領域之長，跨足各金融事業之經營，尋求集團綜效發展以提升金融機構的市場競爭優勢，也藉由跨界結合，將銀行、證券、信託、保險及租賃等事業集結於一體，組織改造成為規模龐大的金融控股事業。然而，在金融事業集團化之下，輔以金融機構的業務特性，涉及廣納吸收大眾資金，組織上可能具備 OPM(Other People's Money) 特色，容易使金融機構在經營上產生誘因效應 (Incentive Effect)，導致金融機構經營者具備高誘因從事高風險、高報酬之投資與營運行為，再加上金融機構彼此間具備緊密的經營交往關係，任何金融機構的倒閉或營運不善，對於其他金融事業，均會連帶產生嚴重的負面影響，故具規模的金融事業體經營穩健與否，當足以撼動我國整體金融秩序的穩定性，進一步亦影響著我國經濟競爭力。近年來，我國金融機構卻不斷爆發各類型態的金融弊案，該等弊案，甚受喻是國家經濟的癌細胞，一步一步侵蝕著我國經濟與金融體制的健全，每一次弊端發生，似如是一再警示我國金融外部監理與機構內部治理機制，早已有所闕漏。對此，吾應引以為戒，在金融弊端發生之後，除積極填補損害，檢討與改革，防範未來弊端再次發生，亦應是吾等從中習取之經驗啓示，

為建構更加完善的金融監理制度，本文乃以近年發生之金融弊案為首，勾勒研析各類型金融弊案的犯罪模式，次參以偵查實務，提出偵查機關對於各類金融弊案查緝、蒐證與法規適用所面臨之困境，末綜以資料蒐集與國際改革趨勢為結合，試提出我國未來金融監理制度改進的建議方向。

貳、金融犯罪常見態樣

有謂金融犯罪係指發生在金融體系或與金融業務有關之企業營業場所，由金融機構負責人、董監事、大股東或高階經理人等，透過與金融機構或企業經營有關之業務或操作手法為手段，藉著金融交易誠實信用原則之濫用，以達到金融市場規則破壞、影響經濟秩序，而從中獲取不法利益之白領犯罪[1]。而自犯罪手法、行為人特性與犯罪造成的損害結果等面向觀察，金融犯罪總整可具有「缺乏犯罪現場且犯罪隱密蒐證困難」、「被害人不明顯但損害高」、「犯罪者具高社經地位且屬共犯結構」、「犯罪手法複雜」、「產生鉅額犯罪所得，易造成資本市場投資人受損」、「犯罪伴隨洗錢行為，且被告有潛逃國外之虞」等特性[2]，再綜合前述各項特徵，進一步區分金融犯罪類型，大致可依據金融體系在該犯罪中之定性而分為：以金融體系為犯罪工具的犯罪、攻擊金融體系的犯罪以及發生在金融體系內部之犯罪三種[3]。基此，自金融犯罪定義、特徵與扼要分類以觀，可察見金融犯罪牽涉層面廣泛且運作複雜，惟本文重於與實案結合，以近年發生之實務案例，歸納常見之金融弊案，以利害關係人交易、詐欺金融機構、機構人員背信、收受不正利益與涉及洗錢犯罪等金融犯罪型態為研究，分析實案中該各項金融犯罪之手法運作，繼以於後續篇章中，佐以實務偵處困境，研討並提出改革建議方向。

一、利害關係人交易

為保障公司健全營運、股東之投資權益，且避免利益衝突發生，對於涉

1 林炤宏，防制重大金融犯罪之研究—以犯罪所得剝奪為中心，國立政治大學法學院碩士在職專班碩士論文，2011 年 9 月，頁 16。

2 詹德恩，金融犯罪的剋星：金融調查，三民書局股份有限公司，初版一刷，2011 年 7 月，頁 28-30。

3 詹德恩，我國金融犯罪特性與抗制難題，中正財經法學，第 7 期，2013 年 7 月，頁 165。

及與公司具有利害關係身分者之交易行為，我國法令特別強化相關資訊揭露之要求，並對該交易內容設有限制或條件制約。在金融監理領域，我國於金融控股公司法、銀行法、票券金融管理法、保險法及信託業法等金融法規中，對於金融機構關係人交易情形均訂有規範，然在實務上，有心人士或企業，為圖私人不法利益，巧妙利用利害關係人形式審查判斷，濫用公司法人格獨立原則，透過人頭、設立境外公司或紙上公司等方式，掩飾實質利害關係人身分，以達到規避金融法規利害關係人交易限制之目的，但是，如此巧詐手段，終使金融機構因該等融資擔保率不足等因素，產生帳款回收困難、衍生鉅額呆帳，進而影響金融機構之正常營運而孳生弊端。以永○金租賃股份有限公司（下稱：永○金租賃公司）爆發虛偽交易、濫用人頭、紙上公司及境外公司名義申辦融資之利害關係人交易事件為例。

何○川係永○餘集團實際負責人，緣於 96 年間，何○川先以個人設立之 D ○公司（下稱：D ○公司），投資三○集團李○傑實質控制上海 1788 大樓之 S ○ （下稱：S ○公司），並指定其配偶張○如擔任 S ○公司董事。後何○川與李○傑計劃增購亦擁有上海 1788 大樓之 L ○公司持股，並研議以三○集團李○傑旗下之 G ○公司及 J ○公司等無實際營運之紙上公司，向永○金租賃及永○銀行旗下之 GC 公司及 SPC 公司等境外子公司辦理融資，作為購股資金。99 年 12 月，何○川指示永○金租賃董事長游○治、總經理葉○生，以 GC 公司及 SPC 公司進行融資；渠等皆知悉張○如係借款人 G ○公司之下層公司 S ○公司董事，且借款目的係為 S ○公司購買 L ○公司股權，應有實質上的利害關係人交易情形，竟因係何○川交辦案件，在未經實質審核及擔保品不足情形下，於當（12）月 GC 公司及 SPC 公司董事會，分別通過 G ○公司貸款美元 4,500 萬元、1,500 萬元。另何○川亦指示相關承審人員協助李○傑以 J ○公司名義，取得 1788 大樓案所需款項，GC 公司陸續自 101 年至 105 年間，以分期付款方式，同意 J ○公司以購置機器設備、變電盤等不實名義、發票，做為動撥核款依據，亦明知依永○金租賃規定，對單一交易對象信用風險額度不得超過公司淨值 30%（101、102 年為 50%），

卻一再同意 GC 公司放款予資本額僅美金 20 萬元、無實際營業、無財報之 J ○公司，致 105 年第 1 季放款達 53 億 4,900 萬元（其中無擔保放款更高達 52 億 7,800 萬元），成為永○金控公司最大之單一借款戶，造成永○金控等公司承擔極大信用風險之鉅額損害。

二、詐欺金融機構

詐欺金融機構係行為人對於金融機構施用詐術，使金融機構人員陷於錯誤，而令金融機構將自己或第三人之財物交付，或使自己或他人取得財產上之利益等行為，典型對金融機構詐欺之規範，係銀行法第 125 條之 3 規定[4]，屬刑法第 339 條普通詐欺罪之特別規範。實務上，對於金融機構詐欺之態樣眾多，惟以行為人使用不實文件申貸，使金融機構誤信申請案件之交易內容真實或擔保足額，以詐取或擴張融資額度之手法為常見，以 2017 年 7 月喧騰一時之鼎○集團詐貸案為例。

鼎○集團旗下有鼎○貿易股份有限公司（下稱：鼎○貿易）、鼎○牙材股份有限公司（下稱：鼎○牙材）、宗○國際股份有限公司（下稱：宗○公司）及英○有限公司等 11 家公司，並以何○英為集團實際負責人，與財務主管江○玉、總經理張○瀚實際掌理各公司運作。惟除鼎○貿易、鼎○牙材及宗哲公司有實際營運外，其餘公司皆係何○英等為向金融機構融資貸款而設之紙上公司，並無實際營運。

緣於 2008 年起，鼎○集團發生財務危機，何○英、江○玉及張○瀚為填補集團資金缺口，謀議以不實交易資料，向各金融機構及租賃公司套取資金，渠等先以提供現金報酬為對價，向王○良、謝○毓、王○清等 9 名醫師借用渠等個人或診所開立支票，再依各支票面額，在無實際交易情況下，製作鼎○貿易、鼎○牙材、宗○公司及英○等公司銷售牙科耗材商品，予王○良等所開設診所之不實買賣合約及統一發票，並基於詐欺取財、偽造文書之

[4] 銀行法第 125 條之 3「I 意圖為自己或第三人不法之所有，以詐術使銀行將自己或第三人之財物交付，或以不正方法將虛偽資料或不正指令輸入銀行電腦或其相關設備，製作財產權之得喪、變更紀錄而取得他人財產，其犯罪所得達新臺幣一億元以上者，處三年以上十年以下有期徒刑，得併科新臺幣一千萬元以上二億元以下罰金。II 以前項方法得財產上不法之利益或使第三人得之者，亦同。III 前二項之未遂犯罰之。」。

犯意聯絡，陸續偽造鼎○集團與三○總醫院、秀○紀念醫院、亞○紀念醫院及彰○基督教醫院等不實買賣合約書，再持該等合約，併同前揭醫師所開立之支票為擔保，分別向華○銀行、永○銀行等 11 家銀行及中○迪和、中○資融等 5 家租賃公司申辦應收帳款融資；至 2016 年 7 月，鼎○集團財務崩盤，前揭銀行、租賃公司承作之授信貸款及應收帳款融資款項皆無法收回，共遭致損失逾 37 億餘元。

三、金融機構人員背信、收受不正利益

金融機構人員之監理，對於金融治理而言，亦屬相當重要的一環，在前述關係人交易及詐欺金融機構的金融犯罪類型中，經常伴隨著金融機構內部人員之背信犯行，實務常見者係，外部行為人以偽造不實契約向金融機構申貸融資，嗣再經金融機構內部人員相應配合，使之有意疏漏或刻意不執行業務上之審核程序，經雙方「裡應外合」，而順利詐得款項核貸等不法利益。另一方面，亦有係金融機構人員職權濫用，利用執行業務上機會，透過操作客戶金融商品等方式，為自己或他人詐取不法利益情形。以 2017 年 6 月間查辦之京○銀行人員盜用客戶資金案為例。

林○係京○銀行理財專員，負責銷售基金、保險、債券等金融商品，從事為客戶理財之工作；自 2009 年起，林○利用客戶不會核對委託購買衍生性金融商品，如基金數額、保單內容及存摺餘額之機會，向客戶佯稱投資基金，取得客戶存摺、已填寫金額並蓋印之取款單而取得資金後，僅以部分款項購買基金、保險等投資商品，賸餘款項則據為己用，並在客戶存摺明細備註欄虛偽註記「購富達歐洲」、「富蘭克林」等字樣，製造已全額購買基金之假象；或另向客戶佯稱加碼投資基金或協助辦理保單續約，由客戶填寫相關契約並簽名後，違背客戶真意，自行於相關契約書中勾選贖回或解約，嗣基金贖回或解約款項匯入客戶帳戶後，林○再以事先取得之客戶蓋印提款單，存入自行使用之人頭帳戶，或由林○協助客戶申辦網路銀行帳號，再將渠自行設於永豐銀行之帳戶設為約定轉帳帳戶，待取得客戶網路銀行帳號及密碼後，冒用客戶名義登入帳戶，將帳戶內款項匯入本人及人頭帳戶使用。

迄 2017 年 7 月，累計侵占客戶投資款約 6,000 萬元。

四、洗錢犯罪

所謂洗錢，依據「防制洗錢金融行動工作組織」(Financial Action Task Force on Money Laundering；FATF) 定義，係指從事不法活動之個人或團體，為掩飾其不法來源之所得，透過金融仲介機構之運作或各種手段，將不法所得轉化成為合法來源，藉以規避司法機關之訴追而言[5]。依此可見，金融機構之於洗錢犯罪之角色，係行為人轉換不法所得之工具，也鑒於金融機構經常成為犯罪者之洗錢工具，故在各國洗錢防制法規中，均責令金融機構應恪遵通報、查核、紀錄等洗錢防制作為。2016 年 8 月間，我國兆○商業銀行（下稱：兆○銀行）及其紐約分行遭美國紐約州金融服務部 (New York State Departure of Financial Services；NYDFS)，以涉嫌違反美國銀行保密法與反洗錢法等相關規定為由裁罰 57 億元，雖本案終經我國金管會及臺北地檢署認定兆○銀行係因不瞭解美國洗錢防制相關法規而有未通報疑似洗錢行為等相關缺失，而非涉及協助洗錢之行為，故將本案予以簽結[6]，但兆○銀行面臨此天價般的罰款，一方面引起各界譁然，另方面也促使我國洗錢防制法再檢討，同時引領各界就我國金融機構及其境外分支機構，對於洗錢防制法制相關法令遵循之加強關注與重視。

兆○銀行於我國境內約設有 107 間分行、22 間海外分行、代表處（含行銷辦事處）5 處，加計泰國、加拿大之轉投資子銀行及分行，合計海外據點達 39 處[7]，其中在美國，包含紐約、芝加哥、洛杉磯等各大城市均設有分行。緣於 2015 年 1 月至 3 月間，NYDFS 針對兆○銀行紐約分行 103 年 9 月前之資料進行風險管理、業務控制、法規遵循及資產品質等面向之業務檢查，嗣於

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5 FATF, What Is Money Laundering?, available at http://www.fatf-gafi.org/faq/moneylaundering/，轉引自王志誠，洗錢防制法之發展趨勢—金融機構執行洗錢防制之實務問題，月旦法學雜誌第 267 期，2017 年 8 月，頁 5。

6 「不諳美法規、查無洗錢 兆○案簽結」，自由時報，2017 年 5 月 23 日，A11 版；「洗錢案 無不法簽結 兆○銀遭美重罰 因態度與誤解」，聯合報，2017 年 5 月 23 日，A14 版。

7 參考自兆○銀行官方網頁，https://www.megabank.com.tw/about/about01.asp （最後瀏覽日：2017/10/26）。

2016 年 3 月，NYDFS 將檢查結果提出，惟時任兆○銀行董事長蔡○才積極籌備退休事宜，並與尹○樑等人另設公司為事業經營，對於兆○銀行管理未能全心投入，忽視 NYDFS 檢查結果而未妥適回應，致同年 8 月，NYDFS 即發佈與兆○銀行簽署合意裁罰令，該裁罰令指出兆○銀行具如下缺失：1、未能執行適當的客戶身分確認與資訊稽核。2、未遵守既有美國法令相關政策與程序。3、針對需要提高監控程度之高風險客戶，未有適當健全的風險評估機制與程序。4、總行欠缺謹慎監督、相關文件未翻譯為英文，有規避監管機關檢查之嫌。5、輕視 NYDFS 檢查結果等。NYDFS 除裁罰兆○銀行 57 億元罰款外，並要求兆○銀行應聘請 NYDFS 所選擇之獨立第三人為其法規遵循顧問、修改銀行內部對於紐約州銀行保密法、反洗錢法之法令遵循計畫，並對可疑違法行為進行監控與報告、增強對客戶身分與資訊之稽核、對於兆○銀行董事會及紐約分行管理階層，應提出改善監督機制之報告等改進措施[8]。

NYDFS 對於兆○銀行的裁罰，除是指出兆○銀行內部洗錢防制機制不足外，實際上亦是我國諸多金融機構防制洗錢作為上之缺失，藉著兆○銀行裁罰案之檢討，全面修正相關監理機制，係可提供我國金融機構防制洗錢作為之新改革方向。

參、偵辦蒐證與法規適用困境

前述實務上所發生的各類型金融弊端，係突顯我國目前金融治理機制運作上的缺憾與不足，此或可能是法規面的缺漏，亦可能是實務操作上的盲點，倘為建構一套更加完善之監理制度，勢必應針對該等缺漏與盲點加以檢討，因此本章即以前述案例事實為基礎，自該等犯罪態樣中，試歸納研析既有金融監理規範之缺失與困境，繼在後續章節中提出可能之改進作為與建議。

一、利害關係人認定流於形式

在永○金租賃公司利害關係人交易案中，何○川、李○傑等人利用他人

[8] 林志潔，兆○案天價罰款的啓示—美國反洗錢法的重點與金融應有的作為，月旦法學雜誌第 259 期，2016 年 12 月，頁 35-38。

名義向永○金租賃公司旗下子公司申請融資，更涉及利用紙上公司、境外公司掩飾，規避利害關係人不得為無擔保授信限制之情形。紙上公司及境外公司的濫用，對於我國金融治理，無論是金融機構利害關係人交易認定上，亦或是在公司治理等層面均生難處。藉著公司法人格的屏障之下，幕後實質控制、管理公司之人更加難以追查，尤其境外公司更涉及管轄權困境，我國相關法令行使與約束範圍皆受到限制，尤若實務操作上仍僅以形式判定利害關係身分，更容易使有心企業、人員得順利利用境外公司之面紗來掩飾實質利害關係人交易等不法犯行，由此可見，如何妥善管理紙上公司與境外公司的運用，亦應是改善及強化我國金融治理機制重要的議題。此外，我國金融機構集團化之下，正如永○金控集團一般，常見家族色彩濃厚，董事於集團內各機構兼職情況嚴重，此對於集團內機構之間可能存在的利益衝突問題，並無法有效制衡，也就容易產生如利害關係人交易之弊端，因此，為加強杜絕以人頭或其他公司名義規避利害關係人交易限制之情形再次發生，實務上除對於利害關係人之形式認定，應思考加以調整或輔以相關配套措施予以制衡之外，建立妥善機制有效管理紙上公司與境外公司的設立及運用、檢討既有法令對於利害關係人交易處分規範之妥適性以及有效切割金融機構負責人實質影響力等，皆係我國各相關主管機關應全面考量與改革之方向。

二、金融法規未臻健全

在前述關係人交易之金融犯罪案例中，永○金租賃公司涉嫌利害關係人交易案於實務偵查過程，亦察見我國金融法規適用的困境。在該案中，三○集團旗下 G ○公司持股掌握 S ○公司，而永○餘集團負責人何○川配偶張○如擔任 S ○公司董事，何○川等人為規避使具備「銀行負責人配偶合夥經營事業」利害關係人身分之 S ○公司，直接向永○銀行貸款，受銀行法第 32 條及第 33 條無擔保授信禁止與十足擔保規範拘束，乃迂迴改用 G ○、J ○等公司名義，轉向 GC 公司、SPC 公司融資，此一方面係因境外子公司不適用銀行法規範，二方面形式上 G ○、J ○等公司負責人李○傑，非永○金控人員或渠等配偶、三親等內血親或二親等內姻親，故形式審查上，認為可規避永

○金控公司利害關係人審核。

依該案所衍生之偵查難處係，因我國租賃公司並不適用銀行法之規定，故目前各租賃公司對於承作客戶融資放款限制之相關約束，均係仰賴公司內部作業規定。以永○金租賃公司為例，因該公司隸屬於永○金控下，故訂有「永○金租賃股份有限公司利害關係人授信外交易管理準則」（下稱：永○金租賃關係人交易準則）及「永○金租賃股份有限公司利害關係人授信以外之交易管理辦法」（下稱：永○金租賃利害關係人交易辦法），作為規範永○金租賃公司於辦理融資放款涉及利害關係人交易時之依據[9]，其中永○金租賃關係人交易準則及辦法第 2 條規定，該利害關係人交易準則及規範亦適用於永○金租賃公司子公司，亦即永○金租賃公司旗下 GC 公司，亦受永○金租賃利害關係人交易辦法約束。而依永○金租賃利害關係人交易辦法規定，GC 公司與金控母公司及永○金租賃公司之負責人及大股東之配偶、二親等內血親、本人或配偶擔任董事、監察人或總經理之企業，或為獨資、合夥經營、擔任負責人之企業交易，或有該等利害關係人參與之交易，均屬利害關係人交易[10]。何○川與李○傑以 G ○公司名義向 GC 公司辦理融資，張○如擔任 G ○公司所經營公司— S ○公司之董事（後渠等為掩飾利害關係人身分，更改 Star City 公司董事為張○如助理王○玲），又 G ○公司取得 GC 公司融資，係供 S ○公司投資 1788 大樓使用，應係為金控負責人配偶擔任董事企業參與之交易，就融資資金流向層面觀察，亦屬利害關係人融資，惟永○金租賃利害關係人交易辦法對於利害關係人融資，僅要求條件不可優於同類融資對象，並無如銀行法規定不得為無擔保方式承作限制。囿於我國目前法令規範，此部分司法機關並無法以何○川違反銀行法第 127 條之 1 違背利害關係人無

9 授信以外交易即指租賃公司辦理之融資放款等，因非屬銀行，故該等放款行為無法稱為授信。

10 永○金租賃利害關係人交易辦法第 3 條第 1 項第 5 款第 2 目「金控母公司及本公司（即永○金租賃公司）之負責人及大股東為獨資、合夥經營之事業，或擔任負責人之企業，或為其代表人之團體」；第 3 條第 1 項第 7 款第 6 目「與授信以外之交易利害關係人有利害關係之第三人進行交易或與第三人進行有交易利害關係人參與之交易」；第 3 條第 3 項「本款第 6 目所稱『與授信以外之交易利害關係人有利害關係之第三人』包括授信以外之交易利害關係人之配偶、二親等以內之血親及本人或配偶擔任董事、監察人或總經理之企業」。

擔保授信禁止之罪責相繩，僅能由主管機關金管會，依據金融控股公司法第51條、第60條第16款規定，針對永○金租賃公司之金控母公司，亦即永○金控公司監督管理核有缺失處以罰鍰，然而此等處分約束強度實屬不足。

另一方面，在永○金租賃公司涉嫌不法案，亦牽涉金融機構對於單一企業超額融資問題，何○川利用對於永○金租賃公司之實質控制力，一再同意GC公司貸款予J○公司，使GC公司對於資本額僅美金20萬元、無實際營業、無財報之J○公司，在2016年第1季，可達53億4,900萬元之放款，無擔保放款部分亦高達52億7,800萬元。永○金租賃公司形成如此荒謬融資結果的主因，係因租賃公司無我國銀行法之適用，亦無租賃公司融資放款特殊規範，因此實務運作上，租賃公司對於同一人、同一關係人或同一關係企業之融資放款限額，亦是依賴各租賃公司及其控股公司之內部規定約束。永○金租賃交易管理辦法，雖訂有永○金租賃公司及GC公司對於同一關係企業融資交易總額及剩餘債權餘額上限，但卻又賦予融資案件得以「但經董事會通過者不在此限」之但書規範排除[11]，因此使永○金租賃公司得利用董事會通過之形式上程序，架空對於同一關係企業之融資總額限制，此無異賦予租賃公司可為特定企業提供無上限的資金援助，導致利益輸送與利益交換弊端發生。由此可見，法令賦予租賃公司自治空間所造成的恣意妄為，以及現行法規下對於租賃公司融資放款限額規定付之闕如的窘境，對於整體金融秩序安定的維持，顯有策進檢討之必要。

三、金融機構授信逐級審核與內稽內控制度不彰

有實證研究，金融犯罪之成因，可大致綜整區分為5大項，分別是：1、金融犯罪偵審及執行面。2、制度及人員專業面。3、社會風氣及金融常識面。4、金融機構法令遵循面。5、司法機關及人力預算面[12]。又在各類項下，可

[11] 永○金租賃交易管理辦法第7條「本公司（指永○租賃公司及其子公司）對任何單一客戶之交易債權總額，以不超過本公司淨值百分五十為原則，且其中賸餘債權總餘款不得超過本公司淨值之百分之十；無擔保交易債權總額，對單一客戶以不超過本公司淨值百分之十為原則，且其中賸餘債權餘額不得超過本公司淨值之百分之五。但經董事會通過者不在此限。」。

[12] 詹德恩，同註3，頁192-195。

再細究共計 18 項犯罪因子，而檢視該 18 項金融犯罪因子中，對於金融機構人員管理、道德標準約束以及法令遵循等疑慮，即共佔有 8 項因子之多，已近該 18 項金融犯罪因子 5 成之重，由此可見，金融機構人員管理、法令遵循等缺失，是形成金融犯罪的重要原因，也是我國金融治理機制須努力檢討之處[13]。

前述詐欺金融機構及金融機構人員背信與收受不正利益案例，正是金融機構人員管理、法令遵循能力不足所肇致。在鼎○集團詐貸案中，可發現該弊案發生之主因，係出於金融機構人員對於申貸文件審查之未確實，使得申貸作業查核程序存在有心之人狡詐取巧空間，基本上，金融機構授信人員審核授信案件時，應以符合通常判斷標準之 5P 原則加以評估[14]，但欲履行 5P 原則，更應針對審核判斷之基礎文件如實查核，如金融機構遭行為人以偽造、虛增額度、不實價值評估文件等辦理申貸，又在審核授信申請階段，未確實依據各機構內部查核要求，對於該等文件內容之真實性進行確認或相關照會作為所致。縱金融機構審核授信案件流程繁複，需經過分行收件、徵信調查、擬定核貸條件、貸放申請、總行審核甚至係授審會、董事會之審查等多層審理，但每每在金融弊端發生後，司法機關約詢金融機構各層級相關查核人員時，上層查核人員卻經常以「只是做書面審查」為由卸責，表示實質審查工作係基層承辦人應踐行事項，因此使實際應逐層審核機制之制衡功能無法十足發揮，一旦承辦人員有所疏漏或與行為人勾結，刻意不為實質審理者，金

13 實證研究關於金融機構人員管理與法令遵循缺失因子有：金融機構缺乏風險概念投資失利鋌而走險、金融機受雇人對法規認識不清、金融監理人員欠缺犯罪構成要件概念、金融監理人員對新興商品認識不夠、金融政策及監理事權不統一、金融機構經營者不遵守法規、金融機構經營者道德標準低以及金融機構受雇者未遵守法規等。詳詹德恩，同註 3，頁 192-195。

14 所謂 5P 原則係指：借款戶（People）：審酌該申貸戶或申貸企業負責人之責任感、社會地位、企業成就、公司財報可靠性或與其他金融機構履約往來歷史情形等評估；資金用途（Purpose）：該次申貸款項之目的，金融機構不僅應事前審核資金用途是否允洽，事後亦應盡可能追蹤資金是否確依原申貸計畫目的使用；還款來源（Payment）：評估借款人之償還計畫，分析該款項來源是否穩定、可期待等；債權保障（Protect）：即是金融機構核准授信案之擔保，避免金融機構面臨申貸人還款來源無法實現，即遭倒債之不利益，使金融機構得另自擔保品項取償；授信展望（Perspective）：即承作本件授信之利弊分析，亦即是評估金融機構承擔風險與可得之相應報酬是否符合金融機構之授信政策。

融弊端衍生之龐大風險與鉅額損失即應運而生。

金融機構建立繁複之審核程序，無非係為藉由多層分工相互制衡，由下至上，逐級檢核授信條件，各依職掌循授信 5P 原則加以查核，俾確保授信案能達到申貸戶與金融機構互惠雙贏之局，但實務上便宜作業的結果，使虛偽價金之買賣契約、不實存在的債權以及浮誇評價的擔保，竟均能成為取信金融機構核貸的基礎，導致如此荒謬結果，金融機構內部稽核制度未覈實，更是重要原因，身為金融弊案第一道防線之機構內稽制度，如能十足充分發揮稽核功能，不僅得有效減少金融機構遭受狡詐操弄空間，弊端滋長之際亦能儘早發現，更能進一步督促機構內部的逐級審核機制確實落實，因此，金融機構內部稽核制度之再確立，使相關稽核功能得以完全發揮，也係減少詐欺金融機構犯罪的關鍵之一。

另一方面，部分金融機構人員道德標準低落及法遵意識欠缺，也是造成金融弊端發生的原因，誠如前述京城銀行理專林○，為謀私利，擅利用職務關係與執行業務機會，巧詐侵占銀行客戶投資款項，造成投資人鉅額損失，使金融機構面臨客戶追償困境，或使金融機構本身陷於高額授信風險，嚴重影響機構正常營運，也深深打擊企業形象，因此，思考如何訓練、強化金融機構內部人員法遵意識、法學觀念再造與道德自我約束的提升，均應是金融監理改革重要的一環。

四、國內洗錢防制規範未與國際接軌

洗錢防制議題，一直是國際關注重點，尤其國際間對於各國防制洗錢與打擊資恐政策之評比，相當程度亦是代表一國對其金融體系健全性重視程度的象徵，在前述兆○銀行案發生後，引起各界對於我國洗錢防制作為之檢討，甚至歐洲商會赴我國拜訪之際，也向政府機關表達兆○銀行案對於國際間商業往來的疑慮，請我國政府展現決心，向國際反洗錢標準看齊[15]，無意間，兆○銀行遭裁罰事件，提供了我國全面檢討反洗錢作為之契機。

[15] 蔡佩玲，洗錢防制法新法修正重點研析，收錄於「新洗錢防制法—法令遵循實務分析」，楊雲驊、王文杰主編，元照出版社，初版第 1 刷，2017 年 8 月，頁 6-7。

在兆○銀行遭罰案中，NYDFS 指出兆○銀行具有未能適當執行客戶身分確認與資訊稽核、未遵守既有美國法令相關政策與程序、針對需要提高監控程度之高風險客戶，未有適當健全的風險評估機制與程序、總行欠缺謹慎監督、相關文件未翻譯為英文，有規避監管機關檢查之嫌、輕視 NYDFS 檢查結果等缺失，而綜合歸納各項卻失，可認兆○銀行遭裁罰主因，係對於美國紐約相關洗錢防制法令規範認識不足，致兆○銀行紐約分行實踐相關反洗錢作為時，無法符合該地法令要求；另一方面，因我國洗錢防制法之制約規範，與美國方面規定有所差異，使兆○銀行總行對於法規解釋與實務上之應作為產生認知上的落差，因此自兆○銀行遭裁罰案中可查，我國洗錢防制法令並未與國際規範一致，我國洗錢防制規範應如何與國際接軌，便成為首要檢討事項。此外，在兆○銀行遭裁罰案中，除法規面與國際產生脫節外，機構內部控制機制具有嚴重缺失，也是遭裁罰之重要因素之一，本案中，NYDFS 查出兆○銀行紐約分行為求人力精省，導致諸多利益衝突情形無法有效制衡，如在兆○銀行紐約分行之首席法規遵循官非但不諳美國法律，更同時身兼副行長、財務調度、放款、代理銀行之業務，產生「球員兼裁判」現象，兆○銀行另又將紐約分行負責美國銀行保密法與反洗錢防制法人員留才於總行中，致紐約分行欠缺人力或能力熟悉美國當地法令[16]，致生公司內部控制效力不彰，而遭到美國當局裁處鉅額罰款之遺憾。

在洗錢防制議題方面，當前我國面臨最重要與急迫的難題與困境，係我國將接受第三輪「亞太防制洗錢組織」(Asia/Pacific Group On Money Laundering, APG) 相互評鑑，回顧我國歷次接受評比結果，2001 年因我國制定亞洲第一部洗錢防制專法，設有金融情報中心[17]，於亞太地區可謂有相當先進的組織建構與立法，因此獲得良好的評鑑結果，但嗣於 2007 年第二輪評鑑時，因法制面、執法面、金融機構防制措施執行未落實、邊境現金管

[16] 陳一姍，「兆○繳 57 億　給銀行上的課」，天下雜誌第 605 期，2016 年 8 月 31 日，參考網址：http://www.cw.com.tw/article/article.action?id=5078168（最後瀏覽日：2017/10/29）。

[17] 金融情報中心可依各國對於情報中心發揮任務特性考量，可有行政型、金融型與執法型等不同設置型態，於我國將金融情報中心設於本於洗錢防制處（昔為洗錢防制中心），係屬執法型之金融情報中心。

制不佳、非金融事業及人員僅將銀樓業者納入等因素，其中 16 項「核心與關鍵建議」，計高達 11 項建議受評為「部分遵循」或「未遵循」，致使我國評鑑結果受列為「一般追蹤名單」，再於 2012 年年會，因前述建議改善情況有限，但 APG 考量我國於執行效能上表現優異，因此仍維持一般追蹤名單結果，惟須加速報告程序，應於每年 3 月 1 日提交進展報告。後於 2014 年報告顯示，我國於 2013 年會後相關預防性措施已有相當改進，因此 APG 向會員建議將我國自加速追蹤報告名單中回復為一般追蹤名單，並在 2016 年提交報告，申請脫離過渡性追蹤程序，嗣將於 2018 年接受第三輪相互評鑑[18]。為求順利通過 2018 年第三輪相互評鑑，我國近年已針對洗錢防制各項作為提出改進與修正，包括 2016 年年底新修法通過之洗錢防制法，係針對舊法所不及之缺漏加以補強，但僅以洗錢防制法之修正，尚無法確保我國 2018 年第三輪評鑑順利通過，因此直至今日，各單位亦持續將相關法規與反洗錢措施一併列入研討，有關其他因應作為與檢討議題，本文於後續章節中闡述之。

肆、策進作為與建議事項

「有所缺憾，才能走向更完美」[19]，前述各類金融弊案的發生，係暗示我們應當在金融治理的基礎上付出更多努力，透過該等弊端，應從中習取者，係藉著這些慘痛教訓，激化我們對於金融治理機制之改革新思維，而就前述案件在實務偵查過程中所面臨的困境，本文試以法制面、行政監督與司法制裁面、金融機構自治面以及新金融治理思考—吹哨者制度之引進面向，提出可能之改進建議如下：

一、法制健全化

（一）租賃公司等融資放款業務監理之法制化—融資公司法之訂定

經由永○金租賃公司涉嫌不法案以及鼎○集團詐貸案，所涉

18 柯宜汾，國際反洗錢規模與我國對應之政策方向，收錄於楊雲驊、王文杰主編，同註 17，頁 126–128。

19 出自慕顏歌，「你的善良必須有點鋒芒— 36 則讓你有態度、不委曲，深諳世故卻不世故的世道智慧」，采實文化出版社，2017 年 4 月 27 日。

租賃公司融資業務利害關係人交易與超額融資之弊端可查，我國法令對於如租賃公司承作融資放款業務之機構監理，係欠缺完整及縝密的規範，目前針對該等機構融資放款業務的監管，或是對於租賃公司等從業人員的治理監督，係仰賴各機關內部自治規定或管理規則約束之，但該等自治規定或管理規則之強制力與約束力，自不比經過嚴謹立法程序制定而成之法律規範有效而有力，且公司內部為求作業彈性與便宜性，經常以董事會通過之形式程序來排除既有規範之約束，使該等自治辦法或管理規則約束效果不彰，因此在法規範空缺及內部自治規則濫用的情況下，便生如永○金租賃公司與鼎○集團詐貸案等金融弊案之發生。由此可見，對於租賃公司等融資放款業務之監理，實應儘速制定專法，以填補並統整既有法規之缺失。

目前我國有關非銀行承作融資放款業務監理法規之探討者，即屬行政院經濟建設委員會於 1996 年間開始研議之「融資公司法草案」，該草案內包含融資公司設立、營業項目限制、利害關係人交易限制、公司負責人及受雇人收受不正利益禁止等規範，然而，融資公司法草案自 1996 年間開始研議、1998 年財政部完成草案送交行政院審議，後再經歷亞洲金融風暴、卡債風暴以及針對融資公司監理強度、主管機關定位等爭議，迄今歷經 10 餘年，融資公司法草案之審查，仍遲未有所進展，直至 2017 年 2、3 月間，因 P2P 網路借款議題，始再度喚起政府機關對於融資公司法草案之重視[20]，尤其在永○金租賃公司及鼎○集團詐貸案件

[20] 邱金蘭，「融資公司擬訂專法　納管 P2P」，經濟日報 A2，2017 年 2 月 27 日，參考網址：https://udndata.com/ndapp/udntag/finance/Article?origid=8660184（最後瀏覽日：2017/08/27）；呂雪慧，「融資公司歸誰管　政院今指定」，工商時報，2017 年 3 月 2 日，參考網址：http://www.chinatimes.com/newspapers/20170302000162-260205（最後瀏覽日：2017/08/27）；呂雪慧，「陳金枝：金管會研議立專法　管理融資公司」，工商時報，2017 年 3 月 3 日，參考網址：http://www.chinatimes.com/newspapers/20170303000158-260205（最後瀏覽日：2017/08/27）。

發生後，設立專法之必要性亟需省思。

有謂在我國租賃公司融資放款業務監理專法制定前，為及時填補法律空缺，或可以銀行法第 139 條規定為授權依據[21]，委由行政院制定相關管理辦法，使租賃公司等融資公司適用銀行法相關規定[22]，如此作法固不失為一彈性折衝的選擇，惟租賃公司是否應如銀行一般受到主管機關高度監理，本持續有所爭議，若未考量到租賃公司與銀行本質上之差異，而將銀行法規範一味套用於租賃公司的融資業務管理，恐反倒對於我國租賃公司融資業務之發展有所阻礙，故本文仍建議儘速設立專法，以期建立事前犯罪預防基礎及事後司法制裁之標準。

（二）實質受益人的揭露

股東有限責任、公司法人格獨立理論，受譽為公司法制上最偉大的發明，藉著公司法人格的賦予，使股東財產與公司分離，可提高公司經營的靈活性與高效性，更有鼓勵大眾投資、促進經濟發展之效能，但在享受股東有限責任與公司法人格獨立優點的同時，制度遭濫用所引發的弊端也隨之而生，漸漸地，配套措施與例外規範也應及時提出與改進[23]。在金融機構方面，對於公司法人格獨立原則的濫用亦是常見，該制度濫用所衍生的弊端，正如是利害關係人交易、洗錢行為之掩飾等犯罪。在前述永○金租賃公司利害關係人交易案中，因實務上對於利害關係人認定之形式化，導致許多實質利害關係人身分無法受察覺而使弊端蔓延失

21 銀行法第 139 條「I 依其他法律設立之銀行或金融機構，除各該辦法另有規定外，適用本法之規定。II 前項其他金融機構之管理辦法，由行政院定之。」。

22 鄭惠宜，論我國非銀行金融業之政策與法制—以融資公司為中心，台北大學法律系碩士論文，2006 年 6 月，頁 128–130。

23 目前於我國公司法明定之例外規範，係公司法第 154 條第 2 項「股東濫用公司之法人地位，致公司負擔特定債務且清償顯有困難，其情節大而有必要者，該股東應負清償之責。」，揭穿公司面紗原則，亦即在股東濫用公司法人格地位，而使公司負債清償困難時，股東應為公司之負債擔負清償責任，以遏止股東之肆意行為使公司受不利益，卻又藉由公司法人格之屏障而規避相應之清償責任。

控，但若以另一角度思考，或係因我國對於利害關係人身分之揭露未臻透明所致，倘各機關內對於利害關係人之揭露完備，縱實務上採取便宜措施，以資料庫建檔方式形式判斷，亦能從中審閱察知各申貸人是否具備利害關係人身分，因此，對於利害關係人身分揭露之檢討，應是金融治理改革重點。

為避免有心之人利用公司法人格之掩飾，自公司幕後伸手操控並從中收受不法利益，或利用公司掩護而從事洗錢犯罪，金融機構或各主管機關對於公司幕後掌權之人，也就是實質受益人（Beneficial Owner，BO）資訊的掌握也顯得重要。國際間，對於公司「幕後者」之資訊掌握亦為關心，各國依據其關注面向不同，而將實質受益人揭露制度建立於不同法規面，其中對於實質受益人之涵攝範圍也有所差異。美國金融犯罪執法網絡（FinCEN）要求金融機構對於客戶進行盡職調查，其中包含追查客戶實質受益人身分，而所謂實質受益人，係包括直接或間接經由合約、安排、協議、關係等擁有法定實體客戶 25%或以上權益的個人，以及具有控制、管理、指導法定實體客戶或資深經理人重大責任的個人，包括執行長、財務長、營運長、管理成員、普通合夥人、董事長或定期執行類似職務的任何個人；至於美國防制洗錢金融行動小組，則將實質受益人定義為最終擁有或控制客戶的自然人，或交易進行屬於其利益的自然人，同時也包括對於法人或安排行使最終有控制權之人[24]。

近來我國為因應 2018 年接受 APG 第三輪相互評鑑，不斷檢討、改革研議相關法規，其中實質受益人議題也備受討論，如修正公司法條文，確定納入實質受益人規範，以使相關資訊透明，

[24] 鄧白氏，法規遵循實務如何適應逐漸增加的實質受益人（BO）審查，頁 4，參考網址：http://www.dnb.com.tw/LinkClick.aspx?fileticket=lncOKmUlmnM%3D&portalid=0（最後瀏覽日：2017/10/31）。

俾利我國公司治理與洗錢防制作為[25]。至於我國實質受益人判斷規則，參考 FATF 所發布「防制洗錢及打擊資恐與武器擴散國際標準 40 項建議」及今（2017） 年 6 月施行之金融機構洗錢防制辦法實質受益人定義，有提出判準如下：一、直接或間接持有公司股權達 25%以上；二、對於企業業務或人事具實質控制權；三、企業高階經理人[26]。我國對公司法列入實質受益人之申報範圍，係參考證券交易法第 25 條規定，僅包括董事、監察人、經理人及持股 10% 以上股東之資訊[27]。對於此項修正建議，固然仍存在不同意見[28]，惟整體以觀，法令強制實質受益人資訊的揭露，不僅能夠協助金融機構遵循認識客戶原則（Know Your Customer，KYC），進行有效的客戶辨識、掌握資金流向而達到防制洗錢目的，另方面亦能幫助金融機構辨別利害關係人身分，對於相關交易之利害關係人身分查核，可有更深一層掌握，從而減

25 社會中心，「防洗錢　法務部次長：實質受益人應揭露」，東森新聞雲，2017 年 6 月 23 日，參考網址：https://www.ettoday.net/news/20170623/951439.htm?t=%E9%98%B2%E6%B4%97%E9%8C%A2%E3%80%80%E6%B3%95%E5%8B%99%E9%83%A8%E6%AC%A1%E9%95%B7%EF%BC%9A%E5%AF%A6%E8%B3%AA%E5%8F%97%E7%9B%8A%E4%BA%BA%E6%87%89%E6%8F%AD%E9%9C%B2 （最後瀏覽日：2017/10/31）；陳怡慈，「洗錢防制／實質受益人 銀行加強審查」，經濟日報，2017 年 6 月 12 日，參考網址：https://money.udn.com/money/story/5613/2518226 （最後瀏覽日：2017/10/31）；顧荃、廖禹揚，「洗錢防制修法 初擬納實質受益人條款」，中央通訊社，2017 年 10 月 19 日，參考網址：http://www.cna.com.tw/news/afe/201710190411-1.aspx（最後瀏覽日：2017/10/31）。

26 呂雪慧，「實質受益人備置 企業大反彈」，工商時報，2017 年 10 月 24 日，參考網址：https://ctee.com.tw/mobile/ViewCateNews.aspx?cateid=cjzc&newsid=164925（最後瀏覽日：2017/11/05）。

27 吳馥馨、邱金蘭，「防洗錢 企業應申報實質受益人」，經濟日報，2017 年 11 月 20 日，參考網址：https://udn.com/news/story/7243/2828426（最後瀏覽日：2017/11/22）；該項申報規定，對於公開發行公司影響層面較小，蓋既有公開發行公司在公司設立登記後，即應依照證券交易法第 25 條規定申報其董事、監察人、經理人及持有股份超過股份總額百分之十股東，所持有之公司股票種類及股數資訊，故新法修正通過後，係提供揭露平台得收有公開發行公司及非公開發行公司資料，相互持股情況也可供相關單位進一步勾稽比對，相信此對於我國公司、金融機構等防制洗錢工作或公司治理之強化，應皆能提供相當助益。

28 謝雪妮，銀行業防制洗錢及打擊資恐機制實務，收錄於楊雲驊、王文杰主編，同註 17，頁 404；呂雪慧、劉懿慧，「增加成本、影響外商投資 工商團體：反對到底」，工商時報，2017 年 10 月 24 日，參考網址：http://www.chinatimes.com/newspapers/20171024000054-260202 （最後瀏覽日：2017/10/31）。

少金融機構利害關係人交易弊端發生。再者，依據經濟合作暨發展組織（The Organization for Economic Co-operation and Development，OECD）所提稅捐稽徵資訊交換機制之共同申報準則（Common Reporting Standard，CRS），使金融機構透過金融帳戶調查與國際資訊交換杜防租稅逃漏，其中 CRS 落實亦包含金融帳戶實質受益人之申報[29]，由此顯示，金融機構應具能力蒐集、追蹤客戶之實質受益人資訊，且參酌其他無論是英美法系或大陸法系國家實施經驗，責令公司備置實質受益人資訊並無困難，主要原因在於，多數國家企業均屬中小微型企業，股權結構相對單純，我國亦同，若能配合法令指引，佐以專業人士，如律師、會計師等協助，對於公司而言，備置實質受益人資訊應非難事[30]，實質受益人資訊之揭露儼然成為國際趨勢，就我國法令促使實質受益人透明化之建議，毋寧持以樂觀其成之見[31]。

（三）金融機構董事、總經理兼職範圍之限縮

在永○金控集團涉嫌不法事件發生後，又深化各界對於金融監理的關心，尤在 2017 年 9 月新內閣上任後，再次宣示強化金融監理決心，提及金融機構「去家族化」的努力[32]。但其中所指「去家族化」，家族本身應非重點，蓋多數企業設立之初，必係先由少數人主導、出資或負責經營，嗣後在企業成長過程，股權與經營權雖可能會不斷變動，但主導性之團體、家族或個人，不可避免地仍會持續存在於企業之中，因此家族企業幾乎是一個自然形成的過程，從而在合法取得企業股權的前提下，又如何得以

29 陳麗媛，「防洗錢與稅務資訊透明的鏈結」，經濟日報，A4 版，2017 年 3 月 22 日。

30 朱德芳、陳彥良，法人透明度與實質受益人制度之比較法觀察，月旦會計事務所 CPA 雜誌創刊號，2017 年 11 月，頁 50。

31 縱肯定強制實質受益人資訊之揭露，惟在實務運作上，對於實質受益人之審查與認定，亦是一項考驗，此尚仍有賴各界共同研議，提出適當判準與配套措施。詳王志誠，洗錢防制法之發展趨勢—金融機構執行洗錢防制之實務問題，月旦法學雜誌，第 267 期，2017 年 8 月，頁 11-12。

32 孫中英，「顧立雄：金融監理要和金融業 保持一個手臂的距離」，聯合報，2017 年 9 月 6 日，參考網址：https://udn.com/news/story/7239/2686707（最後瀏覽日：2017/11/01）。

要求「家族」釋出股權或退出經營以達到「去家族化」？因此，強化金融監理「去家族化」之實質意義，應係指企業在追求獲利之際，能否落實法規依循、風險管理與內部控制等工作，以盡可能地切割家族化對於機構正當營運影響力之方式，減少家族企業之間利益衝突的矛盾[33]。

擬預防家族勢力介入金融集團之正當營運，我國金管會思考自關係人兼職範圍著手，依現行金融控股公司法第 17 條授權制定之「金融控股公司發起人負責人應具備資格條件負責人兼職限制及應遵行事項準則」，其第 4 條訂有，原則上，金融控股公司董事長不得兼任總經理、金融控股公司董事長或總經理，不得兼任其他非金融事業之董事長或總經理等規定，惟在永○金事件發生後，金管會鑒於永○金控集團（GC 公司及 SPC 公司）授信予三○集團，使其取得處分 1788 大樓主導權，後又由永○金控董事長何○川擔任唯一董事之 Y ○公司投資三○集團發行之可交換公司債，以取得未來處分 1788 大樓潛在利益，認何○川對同時與永○金控集團、本身轉投資之其他產業集團及本身關係人利益相關之案件，未適當迴避或保持明確分際，故從中檢討相關兼職認定規範，將現行「金融控股公司董事長或總經理，不得兼任其他非金融事業之董事長或總經理」規範，預告修正為「金融控股公司之董事長或總經理不得擔任其他非金融事業之董事長、總經理或職責相當之人」，加強「職責相當之人[34]」之實質認定，再限縮金控公司董事長、經理人兼職範圍，期以減少利益衝突問題[35]。

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33 葉銀華，「落實金融業公司治理　三路並進」，經濟日報，2017 年 9 月 18 日，參考網址：https://money.udn.com/money/story/5629/2707314（最後瀏覽日：2017/11/01）。

34 所謂職責相當之人，係指職稱雖非董事長、總經理，可能為顧問、董事，然實際上卻從事與董事長、總經理實質相當之事務者。

35 魏喬怡、彭禎玲，「去家族化開槍　顧立雄祭何壽川條款」，工商時報，2017 年 9 月 22 日，參考網址：https://ctee.com.tw/mobile/ViewCateNews.aspx?cateid=cjzc&newsid=162121（最後瀏覽日：2017/11/01）。

我國金融集團普遍存在家族化與內部化現象，可能導致集團內無其他外人監督控制股東情形，誠然藉由金控董事、總經理之兼職範圍限縮，可生一定制衡效果，但在金控公司董事長、總經理之外，尚存在著其他足以實質影響金融機構業務經營之人，因此金融機構董事長、經理人以外之人之兼職疑慮，似亦應宜一併納入研討改進，甚至，在金融機構「職務」之外，關係人實質影響力的切割仍是相當困難的考驗[36]，惟無論如何，著手於強化金融機構業務經營之獨立性，落實企業所有與經營分離原則，使董事與經理人等各司其職，建立妥善機制並有效發揮公司監督制度，係抑制金融弊端發生之根本。

二、行政分工監督與會計師協助

（一）境外公司之管理

在前述各金融弊案案例中，可查境外公司與紙上公司之濫用，是引咎我國金融弊案，如關係人交易情形發生的原因之一，如何有效管理境外公司與紙上公司的設立與運用，亦應是我國金融治理改革重要議題之一。自實務上觀察，境外公司之設立經常係為供國內公司避稅使用，而在設立階段因涉及境外法規與繁複的行政程序，故擬設立境外公司者多會委請具相關專業之會計師事務所協助辦理，因此若為有效掌握實質控制境外公司之人之身分與相關資訊，或可思考賦予相關會計師事務所資訊申報的義務，責令會計師事務所向主管機關申報每月或每季等期間內承辦經手設立之境外公司資訊，包含境外公司名稱、申請人、登記負責人、使用帳戶等，待主管機關每月或每季蒐集申報資訊後，彙整建檔於資料庫中，嗣日後行政機關進行金融檢查、司法機關執行涉法案件偵查時，可自資料庫中檢索查核，掌握境外公司實質

[36] 在金融機構家族化之下，縱使相關人員非任機構內部職務，仍可能藉著與董事、經理人、監察人等親屬關係之影響力而從中干預金融機構業務經營之獨立性與正當性。

所有人、甚至是實質受益人身分資訊，如此資料庫的建立，於事前犯罪預防方面，因預期相關資訊之揭露，可警示企業減少濫用境外法人情形，而在犯罪發生後的偵查方面，亦可提供司法機關快速正確的偵查資訊，然而，相關配套措施，尚仍有賴各相關單位之研議。

（二）租賃公司等超額融資放款之申報

金融機構超額融資的問題，也常是引發金融弊案之由，為了避免風險過度集中，在銀行監理方面，金管會依銀行法第 33 條之 3 授權規定，制定「銀行法第三十三條之三授權規定事項辦法」，對於各銀行辦理同一人、同一關係人或同一關係企業授信時設有相當限額，但誠如前述永○金租賃公司及鼎○集團詐貸案中，在租賃公司等承作融資放款事業之機構無銀行法適用又欠缺其他專法約束的情況下，係仰賴各機構內部規則規範，但實務運作上，卻經常以「但經董事會通過者，不在此限」之但書條款，以董事會通過之形式程序排除規範限制，導致該等規範無法發揮實質功能。固然制定專法約束係為根本，但在法律制定前，就該等機構超額融資弊端之監督，主管機關亦應有所作為，既超額融資對於租賃公司等承作融資放款事業之機構而言係屬例外情形，或可考慮在租賃公司等機構，經董事會通過而例外對於同一人、同一關係人或同一關係企業有超額融資放款情況時，該等租賃公司等機構應賦予使主管機關查悉之義務，嗣經主管機關蒐集相關資訊後，可抽核其中融資放款情形是否違常，倘發現疑慮，可另循金融檢查等程序再深入瞭解融資案件之全貌，透過多一層的主管機關事前監督，藉此防範租賃公司等恣意不當超額融資放款情事發生。

此外，永○金集團弊案之爆發，已使金管會意識到金融控股集團旗下租賃公司管制的漏洞，近日也提出五大新監管措施，包

括：1、租賃子（孫）公司應依其營運規模及風險承擔能力，訂定相關財務監控指標，並按季向銀行及金融控股公司董事會報告營運狀況及曝險情形。2、租賃子（孫）公司財務及業務狀況不佳，如逾放比率超過 5%等情況，應提出改善計畫，並提報銀行及金融控股公司董事會通過後，執行及列管追蹤。3、銀行及金融控股公司應督促旗下租賃公司衡酌其行業風險特性及標準，提列備抵呆帳或各項準備。4、銀行及金融控股公司應研議強化旗下租賃公司的專業徵授信業務管理措施，包括對同一人同一關係人的曝險額度管控。對於原與銀行往來或經銀行婉拒客戶，改與旗下租賃公司往來者，應了解原因及留存紀錄。5、銀行及金融控股公司應督導旗下租賃公司訂定利害關係人（包括實質利害關係人）授信及交易相關控管機制，且提報董事會[37]。期待藉由主管機關的施力，強化租賃公司監管措施，在相關專法制定前，得暫時填補我國目前租賃公司規範之空缺，杜絕租賃公司相關弊案再次發生。

（三）建立有效風險整合之金融檢查與司法人員金融專業提升

對於金融弊案之發生，金融機構內部控制與人員管理缺失，固為禍端根本，若能建立更加完善之事前金融監督機制與有效的事後司法偵查作為，對於金融犯罪之預防、偵查、制裁與損害填補等面向，均能夠提供相當助益。有認為，因應金融犯罪之集團化與複雜化，在目前金融檢查方面，對於大型金融機構之檢查，應建立完整的個別金融機構監理資訊檔，行前擬定妥適的檢查計畫，並加強整合性觀點，亦即須全面性地衡量、評估集團風險，在必要時候，甚可藉重專家參與風險評估，此外，也應將以風險為導向的檢查制度，著重於查核較具高風險業務之檢查，而非大

[37] 韓化宇，「監管金控旗下租賃　金管會祭五措施」，經濟日報，2017 年 11 月 16 日，參考網址：https://udn.com/news/story/7239/2821323（最後瀏覽日：2017/11/22）。

量查核例行性交易[38]，尤其近年洗錢犯罪議題備受關注，對於金融機構洗錢防制業務檢查，主管機關亦應列入查核重點[39]，在洗錢防制法修正後，會計師、律師、公證人等為客戶準備或進行特定交易時，也將納入洗錢防制規範，同時新洗錢防制法也要求會計師加強客戶審查程序，確認客戶身分及其業務關係目的與性質，強化會計師等專業人員的防制洗錢責任，並藉重會計師專業，協助查核金融機構是否落實風險評估作業。另一方面，對於司法偵查面向之檢討，因金融犯罪涉及專業金融知識，司法人員偵辦金融弊案，自偵查至審判階段，所涉案情、事證皆與金融資訊緊實相扣，倘欲自眾多繁複的卷證資料中，研析其中可能涉及的違法情節，勢必對於財務、會計、金融等專業領域有相當程度的瞭解，因此司法人員金融專業之提升，亦應為金融防弊重點[40]。此外，偵審時間過長，亦是統計金融犯罪成因之一，提升司法機關的蒐證能力，與行政機關建立良好的合作平台，細緻偵查作為而達到縮短偵審流程的目的，亦是金融防弊司法改革面向應努力的目標[41]。

三、金融機構自律能力再加強

（一）獨立董事功能強化

擬建置有效的公司治理架構，最重要的是強化董事會職能工作，其中獨立董事的獨立性與功能發揮係屬重點，尤在永○金控集團不法案發生後，獨立董事的功能也隨之受到檢討。獨立董事強調專業性與獨立性，但鑒於獨立董事的選任，仍須經董事會提

38 王儷娟，金融檢查制度與金融犯罪查處機制之新趨勢，孫運璿基金會，初版，2011 年 8 月，頁 175–180。

39 詹德恩，同註 3，頁 52–53。

40 對於金融犯罪之審理，有提出建立並強化「金融專庭制度」以為因應日趨複雜與專業的金融犯罪，詳林孟皇，「金融犯罪專庭與法定法官原則」，收錄於金融犯罪與刑事審判，元照出版有限公司，初版第 1 刷，2010 年 1 月，頁 2–57。

41 詹德恩，同註 3，頁 51–53。

名、股東會選任，因此確保獨立董事獨立性與專業性的關鍵，係在於公司董事與大股東們，是否真心要落實公司治理，願意指派真正「對」的人選擔任公司獨立董事而發揮監督效能，自前揭金融弊案中分析既有獨立董事監督功能不彰之檢討方針，金管會已研議提出改進措施，包括：一、公司提名連續任期已達三任之獨立董事，應公告及說明理由；二、要求獨立董事至少一名應親自出席董事會；三、審計委員會開會過程應全程錄影或錄音；另有認為應降低獨立董事提名之股東持股門檻限制，並對於獨立董事之選任方式加以修正[42]，使獨立董事之選任及出任，均確實足以代表公司外部股東而不受公司控制股東之影響，亦有建議推行金融機構董事會，委由第三方，如公司治理協會等，進行董事會、獨立董事之效能評估制度，以確保公司董事會功能發揮[43]。

（二）外國法遵能力之加強與人員運用合乎內部控制制度

從兆○銀行遭裁罰案可查，我國金融機構存在對於境外分行所在地之法規缺乏瞭解，甚至有誤解當地法令情形，既然洗錢犯罪涉及跨國性，則金融機構建構防制洗錢作為，亦應具備國際觀，依我國銀行設立國外分支機構之內部控制規範，金融控股公司及銀行業內部控制及稽核制度實施辦法第 32 條規定，金融控股公司及銀行業總機構、國內外營業單位、資訊單位、財務保管單位及其他管理單位應指派人員擔任法令遵循主管，負責執行法令遵循事宜，又銀行設有國外分支機構者，法律遵循單位應督導國內外分支機構遵守所在國之法令，可見對於金融機構境外分支

42 有建議降低獨立董事之提名股東持股門檻，自持有公司已發行股份總數百分之一，調降為持有公司已發行股份總數百分之零點五之股東即可提名獨立董事人選，並思考改以持股 1 張以上之股東，以「一人一票」作為選舉獨立董事之適當性與可行性，詳「獨立董事制度 應全盤檢討」，經濟日報，2017 年 6 月 28 日，參考網址：https://money.udn.com/money/story/5628/2550434（最後瀏覽日：2017/11/29）。

43 陳清祥，「名家觀點 / 強化家族企業公司治理」，經濟日報，2017 年 9 月 21 日，參考網址：https://udn.com/news/story/7238/2713595（最後瀏覽日：2017/11/02）。

機構之法令遵循，早係各機構內部查核重點[44]，在 2016 年 8 月間兆○銀行遭裁罰案發生後，主管機關也意識到既有銀行及金融控股公司對於法令遵循、洗錢防制及打擊資恐制度之不足，爰在 2017 年 3 月，增修部分金融控股公司及銀行業內部控制及稽核制度實施辦法規定，做出加強銀行及金融控股公司內稽內控要求（第 6 條）、確保金融機構符合國外當地法令，建立集團性之整體洗錢防制與打擊資恐機制（第 8 條），以及提高機構法令遵循能力與實踐分層監督，杜絕職務兼職造成之利害衝突情形發生（第 32 條）等強化規定。新制度確立後，擬具體實踐，仍有賴各境外機構內部之法遵人員，對於境外法令知識的強化與提升，此或可透過與當地法律專業人員的相互合作、機構人員專業培訓，如鼓勵國際反洗錢師執照取得等方式來加強，不僅提升派駐國外稽核人員對於當地法令認識能力，更應隨時追蹤國際監理與地主國監理之規範變化，以適時調整內部監理重點，避免金融機構監理規範與國際脫節[45]，同時，確實發揮法遵人員功能性，金融機構人員運用，應合於內控制度，規劃出適宜之人力配置，同一人兼任法遵、法務與業務工作，產生「球員兼裁判」情況應不宜再現。

四、吹哨者制度之引進

弊端發生隱密且證據蒐集不易，係金融犯罪的顯著特性，此特性使得實務上對於金融弊端之防範與偵查，均面臨相當大的考驗，尤在弊端滋長之初，外部監理機關甚難查知，若無內部監督機制有效制衡，便無法及早防範金融犯罪的發生，在經歷永○金控集團不法案之後，各界思考強化金融機構的內部監督機制，其中內部揭弊制度—「吹哨者制度」，亦再次受到關注。

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44 林恒志，我國銀行於國外分支機構之監理，法規與遵循，第 1 卷第 1 期，2016 年 12 月，頁 15–16。

45 林恒志，同前註，頁 40；程權勝，金融機構防制洗錢及打擊資恐監理新趨勢—從兆○商銀遭重罰案談起，國立政治大學法學院碩士在職專班碩士論文，2017 年 6 月，頁 181。

所謂吹哨者，係指察覺組織內不法情事之人，主動舉發不法行為，就如同警察發現有罪案發生時會吹哨引起同僚及公眾注意，提醒社會大眾危險之發生[46]。而吹哨者制度，即是賦予機關、公司內部人員得成為「吹哨者」，當渠等發現機關或公司內部發生不法情事之際，提供保密、適當之揭弊管道，使之能勇於舉發不法，俾使不法之情及早發現而儘早預防與防止擴大。我國對於吹哨者制度之討論與應用並不陌生，在勞動法領域、食品安全領域及稅法領域等[47]，均訂有相關規定，但在金融市場方面，目前係散由臺灣證券交易所股份有限公司證券市場不法案件檢舉獎勵辦法、上市上櫃公司訂定道德行為準則參考範例、金融控股公司治理實務守則等訂有相關規範。關於目前我國法制吹哨者制度之建構，仍是屬於鬆散與未完整的，有認為吹哨者制度之規範，宜透過單一專法加以約束[48]，且除提供舉發途徑外，健全的吹哨者制度，尚包含吹哨者範圍、通報範疇、通報程序、保護與獎勵措施、報復者處罰等面向，均制定明確的規範。

（一）吹哨者的範圍

通常而言，係指公司的員工，但所指「員工」範圍，為充分發揮吹哨者制度功能，不應限縮於與公司有直接契約關係之個人，可能尚包括向第三人提供勞務之派遣員工、接受職業訓練之人，甚至是為企業提供專業服務之會計師、精算師或律師等[49]。

（二）吹哨者通報事實範疇

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46 郭大維，沉默未必是金—吹哨者法制之建構與企業不法行為之防範，臺灣法學雜誌，第 216 期，2013 年 1 月，頁 46。

47 目前我國關於吹哨者制度之規範係散見於各專業法規當中，如勞動基準法第 74 條、勞工安全衛生法第 30 條、勞工退休金條例第 40 條第 2 項、性別工作平等法第 32 條、食品安全衛生管理法第 43 條、所得稅法第 103 條及贈與稅法第 43 條等。

48 郭大維，同註 48，頁 59。

49 參酌美國法與英國法上關於吹哨者制度之訂定，英、美二國對於受保護之吹哨者範圍，固以員工為原則，但在美國法中，尚課予律師、會計師吹哨義務，而英國法上則亦課予會計師、精算師吹哨義務。有認為從有效揭露企業內部不法情事角度觀之，並無必要對於吹哨者資格做出過多限制，倘有擔憂吹哨過度浮濫，或可透過適度課予吹哨者舉證義務加以緩衝、協調，因此未來我國制定有關吹哨者制度規範時，針對吹哨者之範圍，亦不宜過度限縮。詳郭大維，同註 48，頁 59。

什麼樣的事實係屬吹哨者得通報揭露，即係屬吹哨者通報事實範疇，為鼓勵吹哨者勇於吹哨，對於涉及與公益相關之不法事件，如刑事犯罪、未遵守或可能未遵守法律義務、破壞環境等行為，吹哨者只要本於善意，主觀上達到合理相信該事實行為已經發生、正在發生或即將發生，即屬於吹哨者受保護之通報事實。

（三）吹哨者之通報程序

通報程序可分為內部通報與外部通報，內部通報係由吹哨者向企業內部具管轄權限單位揭露不法，例如是企業部門首長、法律顧問或審計委員會等，至於　外部通報，則係向企業以外，如政府指定之機關舉發不法，基本上，多元的通報管道，對於企業揭弊而言，可收較大之揭弊效果以及提供吹哨者更多保障，但由於內部通報係提供企業自省機會，也能減緩企業聲譽傷害，尤其在事實未臻明確時，若即刻循外部通報程序揭露，對於企業或相關人士而言，可能會形成無謂之傷害，因此有認為，雖內部通報與外部通報機制並行不悖，但基於防制外部通報機制遭濫用，對於外部通報程序所給予吹哨者保護之要件應予以較為嚴格的規範為宜。

（四）吹哨者保護與獎勵

吹哨者吹哨後，是否會遭受不利益對待，係影響吹哨者願意舉發不法與否之主因，完整的吹哨者制度，勢必對於吹哨者保護訂有妥善規範，參酌外國法，對於吹哨者舉發不法，除明文禁止企業或任何他人對於吹哨者因通報行為而給予任何不利益對待，不論是解職、降職、減薪或不晉升等不利益，均不得施加予吹哨者外，亦免除吹哨者因通報行為可能遭受到的相關民刑事責任（例如保密義務的違反），同時也提供適當的救濟管道，供吹哨者請求、起訴，提供包含復職、溯及給薪、損害賠償及懲罰性賠償等救濟。另一方面，給予吹哨者誘因，鼓勵勇於舉發不法，檢

舉獎金的提供也是吹哨者制度重要一環，目前我國部分法令雖有提供檢舉獎金制度，但該獎金金額似不足給予吹哨者足夠誘因舉發重大不法案件，因此有建議似可考慮採取按懲罰性金額一定比例給予獎金或適度調整獎金金額，以增加民眾檢舉不法之誘因[50]。

（五）報復吹哨者之處罰

為提供吹哨者更完整之保護，加以提高吹哨者制度功能的發揮，在吹哨者勇於舉發不法後，企業或相關之人因此對於吹哨者施以不利益時，主管機關得課予該企業或個人相應之懲罰，係能提升吹哨者揭弊意願，並抑制吹哨者遭報復的情況發生，甚者，美國法上更明訂報復者之刑事責任，加強法令對於吹哨者之保護，此等規範對於我國日後相關法令之制定，均係為重要之參考方向。

近來鑒於前開弊案發生，各界對於金融業監理乃投以高度關心，對於吹哨者制度的討論，亦熱烈進行中。吹哨者制度之建立，得促使內部人員勇於揭弊，強化金融機構之公司治理，一方面可儘早使企業內部控制機制自我導正，另方面亦可監督管理階層不法，減緩外部監督資訊不對等的困境，而提升司法偵查效率、減少損害發生，並且，尚具備能夠強化獨立董事運作的實效性、幫助建立企業員工正確倫理觀念、自尊心與向心力，更足使企業與社會責任相互連結，維持企業廉潔[51]，因此，針對金融事業領域吹哨者制度之引進，應是許多學界與實務從事人員所引頸期盼的[52]，近日，金管會研議將吹哨者制度修正納入銀行法規中[53]，另

50 郭大維，同註 48，頁 60。

51 黃銘傑，吹哨者與法令遵循，全國律師，2017 年 9 月，頁 35。

52 葉銀華，「落實金融業公司治理　三路並進」，經濟日報，2017 年 9 月 18 日，參考網址：https://money.udn.com/money/story/5629/2707314（最後瀏覽日：2017/11/03）；宋美侖，論銀行業公司治理—以吹哨者制度為中心，東吳大學法學院法律學系碩士班碩士論文，2015 年 9 月，頁 26-29。

53 王孟倫，「金管會擬 4 大新規 建立吹哨者保護制度」，自由時報，2017 年 7 月 12 日，參考網址：http://news.ltn.com.tw/news/business/paper/1118030（最後瀏覽日：2017/11/24）。

有關單位亦推行「揭弊者保護法」之制定[54]，就此等關於吹哨者制度之討論，未來我國無論係透過專法制定或新增相關吹哨者制度實行條款於各金融法律中，本於強化金融監理之前提下，經各單位集思廣益，輔以外國法規立法內涵之參考，相關吹哨者制度之規範均應謹記避免與公司內部控制機制相互掣肘，以確保能符合吹哨者制度強化金融機構公司治理功能發揮，達成減少金融弊端發生之目標。

伍、結語

荀子的性惡論指出了人為取得生理與物質欲求，可會採取不合道德規範與行為實踐標準的活動，倘欲「化惡為善」，便須透過教育、道德與行為之制約。在貨幣發明之後，改變了人類的生活，當人們以違法、違規、違常的手段，汲汲營營爭取金錢利益之時，即可能肇致了金融弊案的發生，因此追究各金融弊案發生的原因，或終可歸咎於人性的貪婪，但貪婪的惡，並非無法矯治與約束，在每一次金融弊案發生之後，我們應從中反省的，係檢討「化惡為善」的制約手段與制衡機制，究竟存在著什麼樣的缺憾、不足，進而改進、補強。

從前述各類型的金融弊案中可以發現，我國金融監理機制，無論是內部控制或是外部監理，都需強化改革，在法制化方面，對於銀行以外，如租賃公司等承作融資放款事業之機構，猶欠缺明確法規範之約束，導致「法所未及」的灰色地帶，易淪為有心人士掏錢管道，故應儘速促進相關法規之制定，又鑒於實務上利害關係人認定的形式化，以及達成強化洗錢防制工作目標，目前法令針對實質受益人之資訊揭露仍欠缺明文規範，再為有效建立公司內部控制制度，機構之間內部人員兼職限制檢討，亦應宜再加思考修正與調整；行政監督與司法偵查方面，為防範境外公司濫用與減少

[54] 呂欣穗，「反貪腐 法務部研擬公私部門揭弊者保護法」，經濟日報，2017年8月12日，參考網址：https://money.udn.com/money/story/5641/2638501（最後瀏覽日：2017年11/24）。

金融機構超額融資情形，賦予會計師事務所、金融機構通報義務，以提供主管機關相關資訊，使之金融檢查效能提升，或可為改革方向之一，另司法人員金融專業培養，精緻偵審流程以達到及時制裁、填補損害目的，係司法機關努力的方向；至於金融機構自律加強，因應金融機構國際化與全球化之經營與競爭，應強化境外機構法遵能力與專業性，並妥善運用人力，合乎內部控制機制，同時思考如何強化獨立董事功能，與內部揭弊制度—吹哨者制度相輔相成，提供更有效之金融機構內控機制，杜絕金融弊案再次發生。

國際經濟合作論壇 G20（Group of Twenty，G20），於 2009 年高峰會中對於金融改革取得六項共識：加強金融管理法規、強化國際貨幣基金調整功能、管制避稅天堂、提高財政刺激、拒絕保護主義與推動全球貿易[55]，可見金融治理議題涉及廣泛、複雜，本文中所提及之金融弊案與改革參考，自是金融監理中的九牛一毛，若為有效建立完善與完備的監理機制，除與時俱進、時刻檢討，使我國監理制度符合國際趨勢外，更有賴國內各機關的相互協力。期勉過去我國金融弊案所突顯的缺憾，在集結各方專業之長，檢討、創新與改革之後，得成就我國金融治理制度的健全，幫助我國金融環境走向完美，杜絕弊案再發生，更能賦予我國優秀卓越的經濟競爭力！

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我國半導體產業營業秘密遭竊之問題與對策

—以華○公司員工竊密赴陸任職案為例

桃園市調查處
撰寫人：林奎佑

壹、前言

半導體產業堪稱係全球電子科技產業之龍頭，而臺灣在過去二十餘年來，正因半導體產業之發達，許多國際上名列前茅之半導體公司選擇在臺灣落腳，設立研發中心，我國台積電、聯電、聯發科等半導體廠商，甚至有能力與 Intel、三星、海力士及高通等半導體國際大廠並列，實屬難得。中國大陸因考量半導體是大陸地區最大單一進口品項，近年來亦開始大力扶植其半導體產業，其國務院總理李克強於 2015 年 3 月第 12 屆全國人民代表大會發表的政府工作報告中，提出「中國製造 2025」經濟發展戰略，致力打造中國成為全球製造業強國，同時針對 IC 產業提出「國家積體電路產業發展推進綱要」，要求在 2020 年 IC 產業的核心基礎零組件自產比例須達到 40%，2025 年晶片自產比例須達到 70%，除帶動 Intel 及韓國三星、海力士等半導體國際大廠先後前往大陸地區設廠外，大陸地區對於提升 IC 產業、DRAM（動態隨機存取記憶體）及 Flash 等半導體相關之自有關鍵製造技術更顯迫切。

在此背景下，不僅韓國、美國等國際大廠均有發生中共扶植之半導體產業高薪挖角之狀況，具地緣相近、文化相似及語言相通等特性之臺灣半導體人才更是首當其衝。在 DRAM 產業中，臺灣即係以華○公司（現已由外商美○公司併購）最具代表性，而高薪挖角之狀況也隨之衍生出建廠配置圖、製

程研發測試數據及機臺設備參數等機敏營業秘密遭竊之「帶槍投靠」行為，涉有構成《營業秘密法》第 13 條之 2 的域外使用罪責。

前揭案件由本局（桃園市調查處）立案後，從偵查、蒐證、協調檢方到發動偵辦，再到檢方起訴、院方審判等環節，於偵查實務上發現不少我國半導體產業營業秘密遭竊之相關困境。本文茲針對我國半導體產業營業秘密遭竊之問題，以華ＯＯ公司離職員工竊密赴陸任職案之偵查實務為例，分析該類型案件面臨之困境所在，並提出相關建言，以供未來相關司法單位偵辦營業秘密案件之參考。

貳、我國現行法制對營業秘密保護概況探討

一、營業秘密的認定

（一）營業秘密之定義

我國針對營業秘密之保護訂有《營業秘密法》，其中於第 2 條將營業秘密定義為「方法、技術、製程、配方、程式、設計或其他可用於生產、銷售或經營之資訊」，此外，還須符合幾個法定要件，包括「非一般涉及該類資訊之人所知者」、「因其秘密性而具有實際或潛在之經濟價值者」、「所有人已採取合理之保密措施者」，即一般學理上所稱的保密性、經濟價值性及合理保密措施三大法定要件。我國對營業秘密之定義，主要係參酌世界貿易組織（下稱：WTO）的《與貿易有關的智慧財產權協定》（下稱：TRIPS）以及美國《統一營業秘密法典》之定義。

（二）營業秘密三大法定要件之內涵

1.秘密性

我國對秘密性之定義，是採用 WTO 之 TRIPS 中第 39 條第 2 項「業界標準」，即所謂秘密須「該項資料目前仍不為一般處

理同類資料之人所得知悉或取得者」，換言之，並不以一般公眾所不知為已足，尚須是所屬專業領域之人亦無所知悉始可，若一般公眾雖不知悉，但在其專業領域中之專業人士均已知悉者，尚難稱為具有秘密性。此外，任何營業秘密一經其所有人適當地揭露，其營業秘密之保護即行喪失，但如營業秘密係遭他人非法竊取或洩漏，由於非屬前述適當揭露，法律解釋上仍不失其秘密性。

2.經濟價值性

所謂經濟價值，係指凡可用於生產、製造、經營、銷售之資訊，亦即可產出經濟利益或商業價值之資訊，即有經濟價值性。此要件保護之範疇，包括具有實際或潛在經濟價值之營業秘密，不以產業上實施、應用並印證其實際經濟價值者為限，即使是尚未實際應用於生產或營運，僅屬於開發階段之半成品或技術，甚至是具參考價值之研發失敗經驗等，均不影響其受營業秘密保護之資格。在半導體產業當中，因相關製程技術之研發、測試投入之經費動輒新臺幣（下同）數十億、甚至數百億元，故往往具有龐大經濟價值。

3.合理保密措施

依我國智慧財產法院 104 年度民營訴字第 1 號判決，所謂合理保密措施，係指營業秘密之所有人主觀上有保護之意願，且客觀上有保密之積極作為，使人瞭解其有將該資訊當成秘密加以保守之意思。舉例而言，企業若針對所認定的營業秘密內容，與可能接觸該營業秘密之員工簽署保密協議、對接觸該營業秘密者在權限上加以管制、於文件上標明「機密」或「限閱」或其他相同意義之註記、對相關資料予以上鎖、加密等，均可謂為保護措施的一環，至於是否已達合理程度，實務上多由營業秘密所有權人負擔舉證責任，法院將視營業秘密之種類、產

業實際經營狀況及社會通念而認定之。

（三）營業秘密涵蓋範疇

依臺灣高等法院 102 年度重勞上字第 52 號判決之實務見解，企業內部之營業秘密，依所涉資訊類型不同，可概分為用於經營、銷售方面之「商業性營業秘密」，包括客戶名單、交易底價、進貨成本、人事成本分析等相關資訊；以及與生產製造有關之「技術性營業秘密」，包括方法、技術、製程、配方等。以半導體產業的特殊性而言，「商業性營業秘密」即生產成本、機臺設備採購價格及廠商名單、商品銷售底價等資訊，而「技術性營業秘密」即無塵室機臺配置方式、奈米製程技術、設備參數、水電空調之配置等資訊。

二、營業秘密保護沿革及趨勢

（一）營業秘密法修法前對侵害營業秘密之救濟

我國《營業秘密法》於 2013 年 1 月 30 日增修前，企業若有營業秘密遭侵害之情事，可依《公平交易法》第 19 條第 5 款規定，事業不得以脅迫、利誘或其他不正當方法，獲取其他事業之產銷機密、交易相對人資料或其他有關技術秘密之行為，或依《刑法》第 317 條洩漏業務上工商秘密罪、第 318 條洩漏職務上工商秘密罪進行刑事訴追；民事方面則可依《民法》第 179 條不當得利、第 184 條侵權行為等作為救濟，或依《營業秘密法》第 12 條請求民事損害賠償。

（二）營業秘密法修正後之變革

有鑑於前揭救濟方式重民事、輕刑事，難生嚇阻效果，爰《營業秘密法》於 2013 年修正，新增第 13 條之 1（依 13 條之 3 規定須告訴乃論），針對竊取、擅自重製或其他不正方法而取得營業秘密，或取得後進而使用、洩漏之行為，有著明確規定及罰則（可處 5 年以下有期徒刑，或拘役，得併科新臺幣一百萬元以上五千

萬元以下之罰金），使法律之涵攝更加周延，另第 13 條之 2（公訴罪）則針對意圖在外國、大陸地區、香港或澳門使用（域外使用），而竊取、重製營業秘密之行為者，處 1 年以上 10 年以下有期徒刑，得併科新臺幣三百萬元以上五千萬元以下之罰金，並得適用通訊保障及監察法，刑度大幅提高。實務上，我國半導體產業係以中國大陸、美國、韓國等為主要競爭對手，故營業秘密之相關案件較常以第 13 條之 2 進行法律追訴。

（三）「告訴不可分」的例外—窩裡反條款

依《刑事訴訟法》第 239 條，所謂「告訴不可分」係指告訴乃論之罪，對於共犯一人或數人告訴或撤回告訴者，其效力及於其他共犯，造成對多名共犯必須共同提告或撤告之情形。然而，營業秘密遭侵害之案件，不論是告訴人或是檢方、調查機關等，在舉證、蒐證上均相當不易，尤其高科技、半導體產業的營業秘密案件更是如此，故《營業秘密法》於第 13 條之 3 第 2 項規定，「對於共犯之一人告訴或撤回告訴者，其效力不及於其他共犯」，係屬於「告訴不可分」之例外，即學界常說之「窩裡反條款」，其給予告訴人針對配合司法調查、協助檢方取得犯罪證據之共犯單獨進行撤告的權利，俾利司法單位能對蒐證極其不易之侵害營業秘密案件，以最少之偵查程序、最快之速度給予法律制裁。

三、半導體產業侵害營業秘密案件的犯罪行為態樣

（一）法定之侵害營業秘密情形

依《營業秘密法》第 10 條第 1 項規定，有 5 種情形為侵害營業秘密，包括第 1 款「以不正當方法取得營業秘密者」、第 2 款「知悉或因重大過失而不知其為前款之營業秘密，而取得、使用或洩漏者」、第 3 款「取得營業秘密後，知悉或因重大過失而不知其為第一款之營業秘密，而使用或洩漏者」、第 4 款「因法律行為取得營業秘密，而以不正當方法使用或洩漏者」、第 5 款

「依法令有守營業秘密之義務，而使用或無故洩漏者」。而前述之「不正當方法」，依同法第 10 條第 2 項之規定，係指竊盜、詐欺、脅迫、賄賂、擅自重製、違反保密義務、引誘他人違反其保密義務或其他類似方法。

（二）半導體產業中常見的犯罪行為態樣

前述第 1 款至第 3 款，係最常發生於半導體產業的營業秘密案件類型，犯罪行為人通常於竊取或重製營業秘密前，即清楚明白該檔案或文件為機密資料，並加以取得、使用或洩漏，於東窗事發後，才辯稱不知所取得的檔案為營業秘密，或聲稱不認為該檔案為營業秘密；至於有無竊取或重製前揭文件或檔案，由於半導體產業相對於一般傳統產業，甚至其他科技業，有著相對嚴格的內控、內稽制度，通常會有相關竊取、重製之軌跡可循，在犯罪事實認定上通常較無爭議。

此外，前述「不正當方法」，在半導體產業中，又以竊取、擅自重製、違反保密義務等犯罪行為態樣最為常見，例如透過 E-mail 將機密檔案寄出、上傳至雲端硬碟、將機密文件列印攜出、竊取硬碟機密資料、將機密文件或檔案以手機照相留存、未依規定向上級報准即越權瀏覽檔案及使用個人隨身碟存取公司機密資料等。

四、營業秘密法修正草案

我國智慧財產局於今 (2017) 年 4 月提出營業秘密法部分條文修正草案，草案內容包括「域外加重罪改採告訴乃論」、「增訂未經認許之外國法人得作為訴訟主體」、「增訂偵查程序營業秘密資料之閱覽限制」、「外國人營業秘密保護之互惠原則」等，其中以「域外加重罪改採告訴乃論」、「增訂偵查程序營業秘密資料之閱覽限制」2 項與本文所論述之我國半導體產業營業秘密遭竊問題最具相關性。依現行規定，《營業秘密法》第 13 條之 2 的域外加重罪係採公訴罪（非告訴乃論），不論營業秘密所有人是否有意針對

犯罪事實提告，檢察官都可依法提起公訴，也自然沒有「告訴不可分」之例外適用。經濟部智慧財產局提出之修正草案有意讓竊取營業秘密至域外使用的情形一併適用「窩裡反條款」，藉此給予偵查、取證上之助益；另外草案也擬將「秘密保持命令」入法，確保檢調在偵查期間嚴格保密，讓高科技企業勿需擔心營業秘密在調查期間曝光或外流。

參、華O公司遭竊密案件緣起及偵查作為

一、中國大陸之半導體產業戰略布局

中國大陸自 2015 年初提出「中國製造 2025」政策，並要求提高 IC 產業之自產比例後，即積極布局半導體產業鏈，由大陸地區獨資、外商獨資或陸企與國外半導體廠合資的晶圓廠在大陸地區各地如雨後春筍般冒出，包括 2016 年 2 月兆基科技確定與合肥市政府合作設立 12 吋晶圓廠（主生產 DRAM），由合肥市政府投入人民幣 460 億元（約 2,160 億元），力拚 2018 年投產；2016 年 3 月武漢新芯集成電路正式於湖北設立晶圓廠（主生產 DRAM、Flash），將於 5 年內投資人民幣 1,600 億元（約 7,520 億元），初期目標 2020 年達到月產能 30 萬片，預計 2018 年投產；2016 年 7 月台積電確定投資 30 億美元（約 900 億元）在南京建 12 吋晶圓廠，預計 2018 年開始以 16 奈米製程投產；2016 年 7 月由聯電與晉華集成電路合作建立的 12 吋晶圓廠（主生產 DRAM）正式動工，大陸地區方面投資 53 億美元（約 1,590 億元），聯電則負責開發 DRAM 相關製程技術，預計 107 年 9 月試產，並達到月產能 6 萬片的規模；2016 年 11 月首件由兩岸合資（聯電、廈門市政府）的 12 吋晶圓廠（聯芯集成電路）在廈門開始營運，月產能約 5 萬片，為 40 奈米製程，並有少量產能已轉進 28 奈米製程；2017 年 1 月紫光集團宣布將投資人民幣 2,600 億元 （約 1 兆 2220 億元）在南京半導體產業基地設立晶圓廠（主生產 DRAM、Flash、3D NAND Flash），初估月產能 10 萬片；2017 年 6 月由力晶與合肥市政府合資成立的晶合集成（主生產 DRAM）落成啓用，由合肥市政府出資人民幣 128 億元（約 600 億元），力晶提供生產技術，預

計 2018 年 Q2 量產。前述情形均顯現中共半導體產業戰略布局已逐漸成形，且可歸納出大陸地區DRAM、Flash、3D NAND Flash相關之製程技術相當缺乏，仍高度仰賴與他國之半導體廠合作，由國外廠提供技術支援。

二、中國大陸積極搶進半導體產業市佔率

（一）半導體產業中 DRAM 產業的重要性

中國大陸近年積極搶進半導體產業，尤其在 DRAM 領域，大陸地區內需相當旺盛，以往卻極端仰賴進口，是大陸地區積極搶進 DRAM 市佔率、廣設晶圓廠生產 DRAM、Flash 的主因。 然而，DRAM 產業的特性在於，奈米製程的核心技術及生產良率在相當大程度影響產品成本，因此各國際 DRAM 大廠均爭相研發更高階的奈米製程技術，並不斷提高良率以降低成本。往昔全球 DRAM 市場就是因為技術水準高、資金需求龐大、專利網布置綿密，向來屬於寡佔產業，主要由南韓的三星電子、海力士及美國的美○公司瓜分市占率，其中韓國兩大廠市佔率即約 70%，美○公司約 20%，剩下 10% 則為臺灣之華○公司、南○公司、華邦電子等中小型 DRAM 廠。DRAM 產業之所以重要，可以從幾間國際半導體大廠的營收及獲利結構看出端倪，包括足以支撐南韓國家經濟的三星電子，其淨利有 4 成來自 DRAM；美國美○公司的產品營收有近 5 成是來自 DRAM 所貢獻；南韓的海力士更有 8 成至 9 成的淨利均是來自 DRAM 等，均可看出 DRAM 產業之於半導體產業的重要性。

（二）華 O 公司擁有先進製程技術成為挖角首選

臺灣 DRAM 年產值高達 2,800 億元，是影響全球 DRAM 市場的關鍵少數，產能更是全世界僅次於南韓的重要 DRAM 生產基地，而其中華○公司又是國內數一數二的 DRAM 大廠，原本以 30 奈米製程技術進行量產，2015 年規劃 500 億元的資本支出轉進 20 奈米製程技術及設備升級，現 20 奈米也已達到量產階段，每月產能約 12 萬片。美商美○公司為全球半導體產業營業額排名前 5

強之企業，過去透過技術移轉方式，委由華○公司代工，並將DRAM 產品 100% 供應予美○公司，後於 2016 年 2 月與華○公司簽訂股份轉換契約，並於同年 12 月完成併購。華○公司過去因擁有全球 DRAM 大廠美○公司之技術授權並進行代工，不僅具先進之 DRAM 奈米製程生產技術，也具有許多優秀而經驗豐富之 DRAM 產業人才（員工數 3,300 餘人），且臺灣在國際政治上相對弱勢，大陸地區對臺也有經貿統戰的需求，臺灣人才前往大陸任職又兼具文化相容性，華○公司自是中國大陸高薪挖角 DRAM 產業人才的不二首選。

三、高薪挖角華 O 公司員工之陸企背景資料

華○公司員工竊密赴陸任職案（下稱本案）當中，至少有 5 名主管遭到陸企以 3 至 4 倍於原有薪資的高薪挖角，並在離職前基於未來在大陸地區使用之意圖，以竊取、擅自重製、違反保密規定等不正當方法取得營業秘密，而渠等前往大陸地區任職之陸企，主要係同為中國 3 大記憶體陣營之長江存儲科技有限責任公司（下稱長江存儲）及合肥長鑫積體電路有限責任公司（下稱合肥長鑫），以下分別敘述之。

（一）長江存儲

大陸地區紫光集團於 2016 年 7 月間與中國大陸官方合資成立長江存儲，總部設於湖北省武漢市，註冊資本額為人民幣 386 億元（約1730 億元），受大陸工業和信息化部與湖北省政府指導，並將武漢新芯併購為長江存儲之全資子公司，官方色彩濃厚。長江存儲主要從事 DRAM 與 3D NAND Flash 之製造，未來擬以武漢新芯現有的 12 吋先進積體電路技術研發與生產製造能力為基礎，進一步打造全球單座潔淨室面積最大的 3D NAND Flash 新廠共 3 座，預估於 2018 年完成建廠並投產，目標達到月產能 30 萬片，官方預估年產值逾 100 億美元。

（二）合肥長鑫

由合肥市政府支持的合肥長鑫於 2016 年 11 月間與兆易創新開啓合肥共建項目，目標在合肥空港經濟示範區建造 12 吋晶圓廠，該項目由中芯國際前執行長王寧國主導，預計總投資額人民幣 494 億元（約 2,320 億元），目標月產能 12.5 萬片，然因沒有自主技術，以挖角南韓三星和海力士的工程師組成共 16 人之雜牌軍效力合肥長鑫，終因南韓政府寄發存證信函予以嚴厲警告而告吹。另合肥長鑫復於今年 5 月底以相同投資額於合肥新建一座名為睿力（Rui-Li）積體電路公司之 12 吋晶圓廠，用以發展 DRAM 產品，預計在 2018 年 Q1 安裝生產設備並投產，月產能同樣為 12.5 萬片，規模與南韓海力士現有產能相當。惟合肥長鑫本身不具 DRAM 研發生產能力，主要仍藉由向各大 DRAM 廠挖角技術人才，來建構自己的製程技術及研發能量。

四、華○公司營業秘密遭竊之涉嫌事實

大陸紫光集團旗下長江存儲及合肥長鑫疑似受中國大陸計畫性主導，自 2016 年間大規模挖角我 DRAM 產業人才，其方式係透過臺灣 DRAM 產業要角高○全（曾為華○公司高層主管，現任長江存儲高層主管）之舊有產業人脈，向華○公司高層、基層主管及工程師開出 3 倍至 4 倍高薪挖角，自 2016 年 8 月初迄今，被挖角人數已超過百人。華○公司員工張○國、張○銘、范○航、陳○亨及張○明 5 人，分別為華○公司公用處、工務處經理級主管，陸續於 2016 年 10 月至 12 月間先後離職，並在離職生效後一週內，即前往大陸長江存儲及合肥長鑫任職，甚至有在離職正式生效前，即前往大陸地區任職者。

前揭張○國等 5 人，明知依據渠等所簽署之員工聘僱承諾書、員工離職面談紀錄及華○公司內部資訊安全規定，不得擅自、未經授權或逾越授權範圍重製、攜出該公司所屬之營業秘密資料，且離職時即應將業務上所持有之營業秘密資料及其複本悉數交還，並保證不以任何形式留存相關資料，惟渠等竟基於意圖在大陸任職公司使用之犯意，於離職前（2016 年 8 月至 12 月間）大量列印華○公司建廠相關之營業秘密，並於離職後，以紙本或電子檔的形

式留存該公司營業秘密資料，且於離職後立即前往大陸競爭產業任職，所為涉犯《營業秘密法》第 13 條之 1、第 13 條之 2 規定嫌疑重大。

五、華○公司營業秘密遭竊之正式立案

（一）由企業提供內稽內控犯罪軌跡及填寫釋明事項表

華○公司之內稽內控制度相當完善，故在前揭涉嫌事實發生後，公司方面能很快察覺異狀，並蒐獲詳細之竊密軌跡，包括員工在幾月幾號、幾點幾分，列印何種資料、文檔名稱為何、列印頁數若干等均有詳細記載，因此才能確認前揭張○國等 5 人，係於離職前夕甚至已經確認要離職赴大陸任職時，仍大量列印與自己所屬業務相關或無關的機密文件資料。爰此，華○公司透過企業肅貪聯繫窗口向本處取得釋明事項表填寫，該釋明表可協助調查官及檢察官判斷是否構成營業秘密要件，該必要程序（無法律強制性），係參考援用美國刑事訴訟之制度而來，實務上院方也認可釋明表對於案件審理有其正面助益。

（二）由調查機關確認符合營業秘密之法定要件

即使華○公司留存前揭張○國等 5 人大量列印機密資料之完整竊密軌跡，營業秘密之認定尚須符合法定要件，即秘密性、經濟價值性及合理保密措施。依華○公司的資訊安全管理程序，公司所有資料皆可分為一般文件及應受保護資訊兩類，其中應受保護資訊通常會有「Strictly Confidential（極機密）」、「Confidential（機密）」或「For Internal Use Only（限內部使用）」等字樣標示於文件上，係指具有實際或潛在經濟價值，如遭不當洩漏，可能導致華○公司損失之資訊。華○公司針對該類應受保護資訊之保護措施包括門禁管制、廠內分區權限管制、禁止攜帶照相手機及隨身儲存裝置管制、員工帳號及資料存取權限、員工就職前須簽訂聘僱合約書（內容有關保密規範），員工離職前也須簽立員工離職面談紀錄（恪遵保密義務、確認機密文

件繳回），另每年舉辦資訊安全訓練，要求員工未經許可，不得揭露公司內部機密。

華○公司對於前揭營業秘密資料均採合理保密措施，非一般涉及該類資訊之人所能得知，也無法輕易取得，具有秘密性。大陸競爭對手長江存儲、合肥長鑫等公司若取得該等資料訊息，可減少建廠時程及相關成本，進而快速提升產品良率，縮短與華○公司之競爭差距，華○公司為生產製造高品質之 DRAM，深具經濟價值性。爰此，本局協請華○公司將竊密軌跡等相關資料連同釋明表彙整立案偵辦。

六、偵查作為及發動偵辦

（一）發動搜索的必要性

張○國等 5 人均曾於離職前夕前往大陸地區洽談未來工作，並在該時點大量列印機密資料，可合理推斷係將相關營業秘密作為爭取高薪職務之籌碼，或日後任職於大陸公司時使用。渠 5 人將機密資料列印並攜出公司後，極可能以掃描、拍照等方式進而以電子檔形式儲存於隨身碟或雲端，以方便在大陸地區使用，實有必要發動搜索，以追查瞭解渠等之住居所有無留存相關機密文件。

（二）案件執行時機之擇訂

本案於立案偵辦後，因張○國等 5 人均已前往大陸地區任職，返臺時間不定，而為避免個別執行後，若風聲走漏，其餘人等即有餘裕先行對機密資料進行隱匿或湮滅證據，實有對 5 人同步執行之必要性，故如何選擇案件執行之時機點便顯得相當重要。2017 年 1 月 25 日，即農曆春節前夕，張○國、張○銘 2 人已確定自合肥返臺過年，范○航、陳○亨、張○明等 3 人也確定將分別自合肥或武漢返臺，且 5 人分別將於 2 月 4 日至 6 日春節假期結束後返回大陸工作，故選定於年假結束的第一天（2 月 2 日）

同步發動偵辦，確保將相關犯罪嫌疑人同步執行到案。

（三）執行過程

1.本案屬重大違反營業秘密法案件

根據檢察機關辦理重大違反營業秘密法案件注意事項之規定，營業秘密為上市、上櫃公司或經我國政府認許之外國公司所有，或營業秘密經濟價值逾 1,000 萬元以上者，屬重大違反營業秘密法案件，本案由桃園地方法院檢察署指派專責檢察官指揮偵辦。

2.限制出境

檢察官偵辦重大違反營業秘密法案件，應視偵查進度及案情需要，實施限制出境等措施。本案於 2017 年 2 月初執行後，將張○國等 5 人全數限制出境，以免進一步洩漏相關營業秘密，或潛逃大陸。

3.新聞發布之協調

本案之執行仍以協助企業進行法律追訴、針對遭竊取之營業秘密進行停損、遏止企業內部潛在犯罪者等，至於新聞之發布，則以尊重企業立場，針對新聞發布與否、發布時間及方式等，均盡可能與企業協調溝通，以免因案件的偵辦，導致企業商譽受影響，或衍生股價波動等，均為檢調及企業所不樂見。

肆、違反營業秘密法案件之問題與建議

一、偵查過程發現之問題與困境

（一）窩裡反條款恐過度增加企業籌碼

《營業秘密法》修正草案，擬將第 13 條之 2 的域外加重罪一併適用「窩裡反條款」，原意是希望藉此給予偵查、取證上之助益，惟此舉可能造成過度增加企業籌碼的弊端。半導體產業之營業秘密外流中國大陸，不只是科技產業蒙受損失，還可能影響

國家安全，未來若將第 13 條之 2 增訂「告訴乃論」條款，等於讓企業能夠盤算如何以刑逼民，利用國家公權力替企業界蒐證，由檢方發動搜索和查扣證物，待檢方起訴後，企業若與被告談好優渥之和解條件後，很可能就直接撤告，對於我國半導體產業命脈相關之營業秘密即無法產生實質的保護效果。

（二）企業與檢調單位對彼此業務缺乏瞭解、互信基礎不足

絕大多數上市櫃公司對於本局之業務職掌均不甚瞭解，有的甚至法務部門亦然，對於本局經濟犯罪防制處設有企業肅貪科也一無所知，在營業秘密案件發生當下，第一時間仍是想到地檢署居多，且對案件如何提告等，若無配合之律師事務所協助，恐怕也是事倍功半，影響偵查時效。此外，因企業與檢調單位間缺乏聯繫瞭解，對本局外勤單位拜訪感到詫異，誤解其公司業務應無與本局調查工作關聯，甚至因近年詐騙盛行、假冒檢警調單位人員之案件時有所聞，以及初始缺乏互信，導致部分企業在與本局接觸過程較易產生疑惑，態度保守而謹言慎行，成為案件合作之不利因素。

（三）DRAM 產業專業性高、資料量龐大造成偵查過程艱辛冗長

DRAM 產業確實是專業性相當高之一門產業，非相關專業之檢調人員，若要檢視其製程、配方、參數等相關機密文檔，如同在看「無字天書」，即使經過製作查證筆錄的過程，釐清相關內容為何、各專有名詞之意思等，研閱起來仍是相當耗費精力，尤以華○公司相關機密文檔許多是來自美商美○公司技術移轉而來，幾乎以原文佔多數，更增加其營業秘密判斷之困難。

（四）偵查實務中有「二次洩密」疑慮，救濟管道付之闕如

所謂「二次洩密」，係指違反《營業秘密法》第 9 條第 1 項「公務員之保密義務」，範疇包括依法令從事公務之人員，例如法官、檢察官、司法警察官及司法警察等於辦案時，均應受此規範而有

保密義務；或違反同法第 9 條條第 2 項之「因司法程序知悉或持有營業秘密者之保密義務」，範疇包括當事人、代理人、辯護人、鑑定人、證人及其他相關之人，於訴訟案件之偵查或審理程序進行時，應負有保密義務。本案當中之營業秘密，由於可能包含華○公司本身、提供技轉的美○公司、在部分研發案與華○公司為合作關係的南○公司等不同公司之營業秘密，內容牽涉廣泛且複雜，竊密者所竊取之營業秘密，假如同時包含 2 家企業以上之營業秘密，使檢調人員在查扣相關證物後，有可能須由原告或證人針對其內容進行檢視及判斷時，產生「二次洩密」的風險。《營業秘密法》第 14 條第 2 項雖規定當事人可申請不公開審判或限制閱覽訴訟資料，惟其訴訟程序公開與否，屬於法院之訴訟指揮權限，法院如執意公開審理，不論其是否有濫用訴訟指揮權之情形，依現行體制，營業秘密所有人尚無救濟管道，也連帶減少被害公司採取法律途徑之意願。

（五）竊密者經常在所有權歸屬及機密性等爭點上進行答辯

半導體產業之營業秘密案件於偵查過程中，竊密者通常都不否認有讀取及複製公司之資料及檔案，因為相關列印或複製行為，透過公司稽核制度通常有軌跡可循，但卻常以「該檔案及文件係公司內之公開資訊多數人都可取得」、「相關機密檔案係自己工作上之研發成果」等，作為在院檢答辯之說詞。所有權歸屬的部分，於《營業秘密法》第 3 條至第 5 條有明確規定，不論兩造係屬於聘僱關係之歸屬（受雇人於職務上研究或開發之營業秘密，歸雇用人所有。但契約另有約定者，從其約定）、委任關係之歸屬（出資聘請他人從事研究或開發之營業秘密，其營業秘密之歸屬依契約之約定；契約未約定者，歸受聘人所有）、數人共同研究開發之歸屬（數人共同研究或開發之營業秘密，其應有部分依契約之約定；無約定者，推定為均等），其癥結點均在於最

初當事人契約如何約定，若在契約中並未針對相關營業秘密之歸屬給予明確界定，即使竊取機密檔案的行為已無「不可避免揭露原則」之適用，仍會在所有權歸屬問題上產生極大爭議；至於機密性的部分，端視企業平時有無針對相關營業秘密採取合理保密措施而定，也是竊密者最常進行答辯的爭點。

（六）數位證據扣押之程序影響證據能力，雲端採證難度高

本案於搜索扣押過程中取得大量之「數位證據」，所謂數位證據係指電腦及網路儲存媒體中，任何足以證明犯罪構成要件或關聯的電子數位資料，數位證據的特性在於光從外表很難明瞭其意義、容易遭破壞或銷毀、不容易被發現或辨識、不易證實來源及完整性、含有隱藏性資訊等，且若無法確保扣押數位證據之同一性，導致扣押時的數位證據與法庭上呈現的，兩者之間可能有經過刪增修改的疑慮時，就可能因不具備不可否認性，而變成無效證據。至於雲端空間之採證，由於伺服器主機多位於境外，取證相對困難。

二、未來偵辦營業秘密案件之相關建議與策進作為

（一）加強企業與檢調之互信合作，提高起訴率及定罪率

2007 至 2010 年間，韓國營業秘密侵害案有 116 件，其中一審無罪判決為 24 件，有罪判決為 92 件，定罪率高達 79.3%。此臺韓兩國起訴、審理定罪速度的差異，由本文先前提到之合肥長鑫擬挖角南韓工程師，因南韓政府發出存證信函告吹，最後轉挖角我國華○公司工程師即可見一斑，是一種「挑軟柿子」之概念。

未來偵查實務上，在蒐證及辦案過程，即便犯罪嫌疑人竊取營業秘密之部分經辦案人員，審認不該當營業秘密罪，也應持續檢視其涉案事實，有無構成刑法或附屬刑法其他法條之罪名，使之接受法律制裁，以達到嚇阻效果，如《刑法》第 317 條的妨害工商秘密罪，雖刑度較低，但舉證責任不若《營業秘密法》嚴格，

即屬可作為輔助之例證，另竊密行為經常伴隨著《刑法》第 36 章妨害電腦使用罪之相關犯罪事實，也是可援引之法條。況且，我國並非沒有好的營業秘密偵辦案例，另如今（2017）年新竹地檢署偵辦之台積電營業秘密遭侵害案件，在立案後 36 小時，即執行搜索，並將被告限制出境，3 個月內偵結起訴，而本案例，事前縝密偵證，亦僅歷經 1 個多月，即將 5 名境外的犯罪嫌疑人同步執行到案，主要原因在於受害公司有良好之內控、內稽制度，並且積極與檢調單位合作，雙方在良好之互信基礎上，加速了案件偵查速度，大幅減少溝通時間及成本，對於後續的起訴及審理，應有相當大之助益。

（二）企業加強內控內稽，採取合理保密措施，釐清所有權歸屬

一般常將合理保密措施分為 3 個部分，即組織管理、物的管理及人的管理。其中，必須先經過組織管理，判斷企業內部何者屬於營業秘密，有若干價值，並據以擬定保密措施，投入適當合理的時間、資金與人力成本進行管理及保密；實際的保密措施則分為物的管理，包括機密等級的標註、電腦權限及登入與列印紀錄之保存、電子或書面機密文件之標準銷毀流程、智慧型手機及電磁紀錄之管制等、網路安全及防火牆設置等；另在人的管理部分，則包括員工受僱時簽署的聘僱承諾書、平日之資安教育訓練、離職時簽署保密協定或競業禁止契約等。在營業秘密所有權歸屬部分，企業則應在聘僱時即擬訂明確之契約內容，清楚確認員工未來於職務上研究或開發營業秘密之所有權歸屬。

另參考國內知名半導體大廠作法，可在保密協議之特定高風險條款旁，額外讓員工簽名，並限定 30 分鐘以上的協議閱覽時間，教育訓練則附帶考試，讓每位員工必須對保密規定滿分通過，離職面談之部分則可加註「如仍持有機密文件未繳回」的處分方式。半導體產業若能參考上述作法，將之納入公司營業秘密

保護措施的作法，似已符合實務上「營業秘密之所有人主觀上有保護之意願，且客觀上有保密之積極作為，使人瞭解其有將該資訊當成秘密加以保守之意思」的合理保密措施之標準。

（三）加速推動修法增訂「秘密保持命令」降低「二次洩密」風險

《營業秘密法》修正草案擬將「秘密保持命令」入法，以降低「二次洩密」之風險，惟其權限應由法官或檢察官核發、如何擬定洩密罰則等，都仍在討論階段。目前偵查實務上遭遇之困境，主要係營業秘密所有人提起刑事告訴後，對於被告所持有之資料是否屬於告訴人的營業秘密資料，如係高度專業性之資料，檢調人員亦無法判斷，但基於偵查不公開原則，檢調請告訴人或第三方專業鑑定人進行資料判讀時，需承擔「二次洩密」之風險，建議可參酌《智慧財產案件審理法》增訂檢察官核發「秘密保持命令」之權限，讓檢察官在提供資料給任一造申請閱覽時，閱覽人必須受「秘密保持命令」之拘束（原告、被告、甚至調查機關均應受拘束），而違反該命令而洩密者，應在《營業秘密法》中明訂罰則，至於相關施行細則，或可透過增訂授權條文的方式，補足執行之方式及相關程序性事項，而不須全部訂在法律位階上。除此之外，亦有學者主張「秘密保持命令」應由法院核發，因為法院有較多核發秘密保持命令之經驗，再者，檢察官終究還是訴訟中之一造，故宜由法院核發。惟本文認為，偵查程序中仍以檢察官最為清楚案情概況，且考量偵查時效及營業秘密案「以最少數人知道」之原則，仍由檢察官核發為宜。

（四）由具資訊專長者進行數位證據之搜扣，並輔以本局資安鑑識

未來於偵查實務上搜索扣押數位證據時，首應注意是否符合比例原則，並建立同一性及不可否認性，例如與犯罪有關之數位證據存放於告訴人、受搜索人或第三人之伺服器時，查扣前得利用關鍵字搜尋之方式查閱以確定範圍，查扣時宜製作勘驗筆錄及

訊問筆錄，以對螢幕拍照或列印後，責令被告簽名等方式保存證據，避免日後因被告對於提出之數位證據與原件並無同一性，質疑是否有取證後遭竄改情事，進而影響證據能力。其次，可透過加密保存的方式，如利用 MD5、電子簽章等加密技術，確保數位證據不會遭受到破壞。此外，在美國只要使用通過法院認證的數位鑑識工具，其所取得的數位證據即具備效力，法官通常都會採信，然而臺灣目前並沒有類似的認證機制，未來或有引進之必要。前階段之數位證據搜扣完成後，可交由本局資安鑑識實驗室（ISO 17025 認證），進行關鍵字檢索、資料還原、破解密碼等數位鑑識作為，以釐清案情。此外，法務部透過修法，已將違反《營業秘密法》第 13 條之 2 之罪納入洗錢防制法第 3 條之前置犯罪範疇，可強化防制洗錢及併行財務調查，積極追查扣押犯罪不法資產，爭取更多國際合作之機會，俾利雲端空間或 E-mail 之數位證據保全。

（五）善用兩岸共打機制，對涉案陸企進行刑事追訴及民事求償

本案因可能涉及跨境犯罪及司法管轄權競合問題，依現有機制，理論上可藉由《海峽兩岸共同打擊犯罪及司法互助協議》及《海峽兩岸智慧財產權保護合作協議》，達到兩岸互相承認民事確定裁判及仲裁判斷的效果，實務上也可請求大陸地區提供相關共同打擊犯罪及司法協助事項，如犯罪情資交換、協助偵查、供同偵辦、文書送達、調查取證及罪犯遣返等事項，或可根據我方刑法及大陸地區《刑法》第 219 條及第 220 條等法律，尋求以協助偵查、相互調查取證之方式，將以不正當手段獲取商業秘密，造成重大損失之自然人及法人對其境內侵害臺灣營業秘密之個人或企業科以刑事責任，另亦可藉由民事確定裁判及仲裁判斷之方式，向陸方之相關自然人及法人，提出民事賠償。

儘管制度如此，依兩岸目前的「冷和」氛圍、半導體產業營

業秘密案件涉及兩岸科技競賽的高度敏感性，以及大肆挖角我國半導體產業人才的陸企官方色彩濃厚，實務上透過兩岸共打機制，對大陸地區獵人頭公司或唆使國人竊取營業秘密的個人、陸企進行有效追訴，可期有相當障礙及待突破之情境，至於在大陸地區提告，對司法信任度問題及審判過程機密外洩等問題，亦成為衡量因素之一。但藉由民事確定判決求償，不失為一可行途徑，主要原因在於在台灣地區提起民事訴訟，雖對造當事人未有出庭，但經合法程序送達後，對於事實明確，證據充分的求償案件，仍有機會勝訴，嗣後據以請求大陸地區執行。爰此，企業界及檢調執法人員對於是類案件最少應期待能對我國竊密者達到起訴、判刑，而對陸人或陸企至少也應要能達到民事求償效果，以匡正現行國內竊密犯罪事實多半存在，但在院檢常因罪證不足而不起訴或無罪的現象。

（六）域外加重罪宜維持非告訴乃論

《營業秘密法》修正草案經於 2017 年 5 月舉辦公聽會後，各界意見普遍認為域外加重罪仍宜維持非告訴乃論，本文亦表認同，其原因如次，首先，我國《證人保護法》第 2 條第 16 款、第 14 條已於 2014 年將《營業秘密法》第 13 條之 2 的域外加重罪納入，等同已提供該罪「窩裡反條款」之實際效果，被告將可能因供述與案情有重要關係之待證事項或其他正犯或共犯之犯罪事證，而獲得減刑、免刑、甚至不起訴處分，已對被告有相當誘因；其次，半導體產業為我國科技產業命脈，遭竊取之營業秘密甚至可能危及國家安全，尤以意圖至大陸地區使用而竊取之情形更是如此，若對被視為有可能到等同侵害國家法益層次的犯罪行為，僅由營業秘密所有人片面決定提出告訴與否，顯有不妥切之處，故本文認為域外加重罪未來仍宜維持非告訴乃論。

伍、結語

我國《營業秘密法》自 2013 年 1 月增訂刑事罰則施行迄今，實務上雖尚存些許問題，包括企業採取「合理」保密措施之認定、營業秘密是否具秘密性之判斷、經濟價值之計算、法人「盡力」防止之究責、二次洩密之風險疑慮、偵查程序冗長繁複、企業與檢調互信基礎尚不足等，然此法主管機關經濟部智慧財產局、各地方檢察署及本局，均積極透過與企業互動交流，使企業能在公司內部即掌握風險所在，機先防範竊密事件，或事件發生後能立即與專業檢調人員取得聯繫，進而迅速立案調查，防止竊密事件擴散。而經濟部智慧財產局為化解二次洩密之風險疑慮，刻正草擬修法加入「偵查中秘密保持命令核發」；本局為解決偵查程序冗長繁複，制定「精進營業秘密偵辦實施方案」，務求是類案件速辦速移，部分地檢署亦成立專案專組檢察官承辦，重大案件甚至由偵察檢察官親自公訴蒞庭，以加速案件審結，我國各機關均以最大能量，協助保障產業競爭力。

徒法不足以自行，企業內部唯有加強自身內控內稽，採取妥善保密措施，營造「人人有責、守望相助、休戚與共」的職場文化，同時釐清營業秘密接密層級，並與檢調立足於良好之互信合作基礎上，減少溝通成本，增加偵查效能，才能有效嚇阻潛在犯罪者，以發揮營業秘密保護之最大效益，建立市場公平競爭秩序。

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106年
經濟犯罪防制工作年報

The Prevention and Investigation of Economic Crime Yearbook 2017

中華民國107年12月出版













法務部調查局
Investigation Bureau, Ministry of Justice

Foreword

Starting from early 2017, the global economy has broadly recovered. The exports and production from Taiwan have beat forecasts, and improved economic growth by 2.86%, higher than 2016 (1.5%). The OTC transaction totaled NTD$31,655,800,000,000, which is the 3rd highest of this decade. However, there are still many unpredictable factors in the outlook of global economy. The impact of trade protectionism and potential debt crisis within emerging markets, revolution of China's economic structure and trend, as well as the increase of interest rates by the US Fed all impact the global outlook. These factors also influence the economic development and prospects of Taiwan. In terms of domestic investment, the spending power of consumers in Taiwan and exports have a slow growth. The government of Taiwan has been very active in planning all types of frameworks to improve economic performance, as well as a new and sustainable business model. Economics and finance play a leading role in pushing economic growth forward, and likewise the security, order and discipline of the governing body is conducive to the safety of society as well as the competitiveness of the nation. The methods of illegal solicitation of funding, financial and stock market crimes, infringement of IP rights, fraud and dishonesty have all evolved. Moreover, we still occasionally experience incidents of problematic food safety and fraudulent drugs. These illegal deeds have seriously damaged the order of financial markets and society, as well as the health of the public. To ensure all the economic activities are legitimate, it is our job to maintain the order of financial markets and protect the rights of people. The Bureau continued to investigate and uncover illegal matters in 2017. Solid results were achieved, as the Bureau investigated a total of 950 cases of economic and general crimes, involving 2,902 suspects and NTD$ 313,463,042,793.

To improve our job of curbing economic crime, since 2017, the Bureau has

continued to reinforce training, information integration, and communication with all related partners in all parts of the government. The Bureau also plans to complete the third mutual assessment with the Asia/Pacific Group on Money Laundering, APG, in November 2018 in Taiwan, with the hope to achieve great results. In the future, the Bureau will continue to uphold the principles of non-disclosure investigation, compliance to legal procedures, continuous training in professional areas for all staff, and improve the quality of investigations through technological advancements in collecting evidence. We will also investigate the patterns of criminal behaviors and pursuing the source of funding to combat illegal matters actively and demonstrate our IT capabilities. We look forward to continue bringing everyone together, leveraging big data, and cracking down on new types of financial crimes to meet our goals to manifest justice in the society.

This Annual Report incorporates and presents the outcomes of investigations into major economic crime cases and of the execution of financial crime prevention, training, feature reports, investigation on economic crimes and corporate corruption, civil crimes, enterprise anti-corruption experience exchanges, and the development of cross-Strait affairs in the past year. The Annual Report incorporates different categories, statistics, and descriptions of the above-stated areas, as well as comparisons and analysis based on performance in the previous year for future reference. It is our hope 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 deliver impressive results.



September 2018

Editorial Notes

1. Purpose

This Annual Report compiles data and information related to activities against economic crimes that were performed by the Bureau during the year 2017. Statistics have been compiled and analysis performed, and are used to study the causes of crimes, understand the occurrence of crimes, and prepare corresponding measures. Two articles that show our staff 's research activities are also included in this report for reference.

2. Contents

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

(2) Figures in this Annual Report are compilations of data concerning economic crime-related investigation and prevention work performed by the Bureau in the past year. Should there be any discrepancy with previously published statistics, the data provided in this Annual Report shall take precedence.

3. Annotations

(1) In this Annual Report, enumeration units are the following: solar calendar for year (for Part IV Research Reports in English version), case for case numbers, person for numbers of suspects, New Taiwan Dollars for amount,

kilograms or grams for weight, or as otherwise specified in specific circumstances.

(2) All percentages used have been rounded off to the second decimal place.

(3) Connected cases, for the convenience of compilation, are categorized here by major offense. Special cases, if any, are annotated with explanations.

(4) The meaning of symbols used in Graphs and Tables:

a. — Means no data, or data unknown.

b. NA means calculation not available.

(5) Figures on cases of economic crimes in this Annual Report include cases where the number of victims and the amount involved do not meet the definitions in the Special Notes for Serious Economic Crimes Investigated by Prosecutors Offices set forth by the Ministry of Justice (MOJ) and the Recognition Guidelines for Serious Economic Crimes of the MJIB, as well as the cases submitted from the Bureau to the local prosecutors' office. Therefore, there are differences between the figures on economic crime cases as tallied by the MJIB and the statistics of the MOJ or other government agencies.

(6) Major cases in this Annual Report mean cases referred to and prosecuted by the public prosecutor's office and sent by letter to the responsible authorities for administrative action.

(7) The statistical analysis of various types of crimes is made based on cases investigated and handed over by the Bureau only.

(8) The “percentages” listed in tables and charts of this Annual Report are calculated using 2017 as the base year. “Rate of Change” is calculated as follows: Rate of Change = [(Current Period – Previous Period) / Previous Period] x 100%.



Table of Contents

Table of Contents

Foreword II

Editorial Notes IV

Part One: Organization Overview 1

I. Authority and Basis of Establishment 2
II. Overview of the Organization and Business 3
III. MJIB Recognition Guidelines for Serious Economic Crimes 4

Part Two: Performance Overview 9

I. Convening of Inter-Agency Meetings on the Implementation of Economic Crimes Prevention 10
1. Measures Taken for Prevention of Economic Crimes 10
2. Presentation of Special Reports 17
II. Prevention of Economic Crimes 18
1. Data Collection and Analysis 18
2. Preparing Special Reports for Reference 19
3. Discovering Problems and Taking Preemptive Measures 20
4. Experience Sharing and Establishment of Contact Windows 20
5. Notifying Responsible Authorities for Administrative Action 21
6. Training with Certification to Improve Professionalism 21
7. Holding Symposiums and Collaboration on Economic Crime Prevention 21
III. Criminal Investigations 27
1. Economic Crime cases 31
(1)Fraud 33
(2)Embezzlement 40

(3)Breach of Trust 43
(4)Usury 46
(5)Smuggling 48
(6)Violations of the Tax Collection Act 51
(7)Counterfeit /Alteration of Currency or Valuable Securities 55
(8)Violations of Tobacco and Alcohol Administration Act 58
(9)Violations of Banking Act 59
(10)Infringement of Intellectual Property Right 68
(11)Violations of Trade Secrets Act 71
(12)Violations of Securities and Exchange Act 72
(13)Violations of Futures Trading Act 77
(14)Violations of Insurance Act 80
(15)Violations of Securities Investment Trust and Consulting Act 80
(16)Violations of Business Entity Accounting Act 83
(17)Violations of Company Act 84
(18)Offenses Against Computer Security 86
(19)Offenses Against Agriculture, Industry and Commerce 87
(20)Violations of the Fair Trade Act 90
(21)Other Economic Crimes 91
2. General Crimes 92
(1)Documentary forgery 94
(2)Violations of Controlling Guns, Ammunition and Knives Act 96
(3)Violations of Health Regulations 96
(4)Violations of Disease Control Regulations 103
(5)Violations of Personal Privacy 103
(6)Violations of Environmental Protection Laws 104
(7)Other General Crimes 104

3. Tax Evasion 104
IV. Enterprise Anti-Corruption 105
1. Stock market 106
2. Financial corruption 107
3. Assets Empty out 107
4.Offenses of Trade Secrets 107
V. Cross-Strait Efforts to Combat Crimes and Mutual Legal Assistance 127
1. Repatriation of Criminals and Criminal Suspects 127
2. Sharing of Experience 127
3. Collaboration on Investigations 128
4. Return of Criminals 129

Part Three: Future Goals 131

I. Prevention of economic crimes 132
II. Investigation of Economic Crimes 133
III. Work Concerning Affairs across the Strait 135

Index of Tables

Table 2.01 Statistics of Economic Crime Prevention Efforts this year 18
Table 2.02 Statistics of Economic Crime Prevention Efforts over the Past 2 Years 19
Table 2.03 Statistics of Investigated Economic and General Crime Cases over the past 2 years 28
Table 2.04 Comparison of Statistics of Economic and General Crime Cases Investigated over the past 2 years 29
Table 2.05 Comparison of Statistics of Investigation Cases Referred to Public Prosecutors Office (or Letter Sent) over the Past 2 Years 31
Table 2.06 Comparison of Statistics of Fraud Cases over the Past 2 Years 34
Table 2.07 Comparison of Statistics of Fraud Cases over the Past 2 Years, by Type 34
Table 2.08 Comparison of Statistics of Embezzlement Cases and Types over the Past 2 Years 41
Table 2.09 Comparison of Statistics of Breach of Trust Cases over the Past 2 Years 44
Table 2.10 Comparison of Statistics of Usury Cases over the Past 2 Years 46
Table 2.11 Comparison of Statistics of Smuggling Cases over the Past 2 Years 48
Table 2.12 Comparison of Statistics of Smuggling Cases over the Past 2 Years, by Type 49
Table 2.13 Comparison of Statistics of Cases Concerning Violations of Tax Collection Act over the Past 2 Years 52
Table 2.14 Comparison of Statistics of Cases Concerning Violations of Tax Collection Act over the Past 2 Years, by Type 53
Table 2.15 Comparison of Statistics of Counterfeiting/Alteration of Currency or Valuable Securities Cases over the Past 2 Years 56
Table 2.16 Comparison of Statistics of Counterfeiting/Alteration of Currency or Valuable Securities Cases over the Past 2 Years, by Type 57
Table 2.17 Comparison of Statistics of Cases Concerning Violations of Tobacco and Alcohol Administration Act over the Past 2 Years 58
Table 2.18 Comparison of Statistics of Cases Concerning Violations of Banking Act over the Past 2 Years 60
Table 2.19 Comparison of Statistics of Cases Concerning Violations of Banking Act over the Past 2 Years, by Type 61
Table 2.20 Comparison of Statistics of Intellectual Property Rights Infringement

Cases and Types over the Past 2 Years 69
Table 2.21 Comparison of Statistics of Trade Secrets Crime Cases over the Past 2 Years 72
Table 2.22 Comparison of Statistics of Securities and Exchange Act Violation Cases and Types over the Past 2 Years 73
Table 2.23 Comparison of Statistics of Violations of the Futures Trading Act over the Past 2 Years 77
Table 2.24 Comparison of Statistics of Violations of Insurance Act over the Past 2 Years 80
Table 2.25 Comparison of Statistics of Violations of the Securities Investment Trust and Consulting Act over the Past 2 Years 81
Table 2.26 Comparison of Statistics of Violations of Business Entity Accounting Act over the Past 2 Years 83
Table 2.27 Comparison of Statistics of Violations of Company Act over the Past 2 Years 84
Table 2.28 Comparison of Statistics of Offenses Against Computer Security over the Past 2 Years 86
Table 2.29 Comparison of Statistics of Cases Involving Offenses Against Agriculture, Industry, and Commerce over the Past 2 Years 88
Table 2.30 Comparison of Statistics of Violations of the Fair Trade Act over the Past 2 Years 90
Table 2.31 Comparison of Statistics of Other Economic Crimes over the Past 2 Years 92
Table 2.32 Comparison of Statistics of General Crime Cases over the Past 2 Years 93
Table 2.33 Comparison of Statistics Concerning Types of General Crime Cases over the Past 2 Years 93
Table 2.34 Comparison of Statistics of Tax Evasion Cases over the Past 2 Years 105
Table 2.35 Statistics of Corporate Corruption Cases over the Past 2 Years 108
Table 2.36 Comparison of Statistics of Corporate Corruption Cases over the Past 2 Years 109
Table 2.37 Comparison of Statistics of Corporate Corruption Cases and Types over the Past 2 Years 110

Index of Graphs

Graph 2.01 Comparison of Crime Prevention over the Past 2 Years 19
Graph 2.02 Comparison of Economic Crime Cases Investigated over the Past 2 Years, by Type 30
Graph 2.03 Comparison of the Number of Cases Referred to Public Prosecutors Office (or Letter Sent) over the Past 2 Years 30
Graph 2.04 Comparison of Cases and Suspects of Economic Crimes over the Past 2 Years 31
Graph 2.05 Comparison of Fraud Cases and Suspects over the Past 2 Years 35
Graph 2.06 Comparison of Fraud Cases over the Past 2 Years, by Type 35
Graph 2.07 Comparison of Embezzlement Cases and Suspects over the Past 2 Years 41
Graph 2.08 Comparison of Embezzlement Cases over the Past 2 Years, by Type 42
Graph 2.09 Comparison of Breach of Trust Cases and Suspects over the Past 2 Years 44
Graph 2.10 Comparison of Usury Cases and Suspects over the Past 2 Years 47
Graph 2.11 Comparison of Smuggling Cases and Suspects over the Past 2 Years 49
Graph 2.12 Comparison of Smuggling Cases over the Past 2 Years, by Type 50
Graph 2.13 Comparison of Cases and Suspects Involved in Tax Collection Act Violations over the Past 2 Years 52
Graph 2.14 Comparison of Cases Involved in Tax Collection Act Violations over the Past 2 Years, by Type 53
Graph 2.15 Comparison of Cases and Suspects of Counterfeiting/Alteration of Currency or Valuable Securities over the Past 2 Years 56
Graph 2.16 Comparison of Cases Involved in Counterfeiting/Alteration of Currency or Valuable Securities over the Past 2 Years, by Type 57
Graph 2.17 Comparison of Cases and Suspects Involved in Tobacco and Alcohol Administration Act Violations over the Past 2 Years 59
Graph 2.18 Comparison of Cases and Suspects Involved in Banking Act Violations over the Past 2 Years 60
Graph 2.19 Comparison of Cases Involved in Banking Act Violations over the Past 2 Years, by Type 62
Graph 2.20 Comparison of Cases and Suspects Involved in Intellectual Property Rights Infringements over the Past 2 Years 69

Graph 2.21 Comparison of Cases Involved in Intellectual Property Rights Infringements over the Past 2 Years, by Type 70
Graph 2.22 Comparison of Cases and Suspects Involved in Trade Secrets Act Violations over the Past 2 Years 72
Graph 2.23 Comparison of Cases and Suspects Involved in Securities and Exchange Act Violations over the Past 2 Years 73
Graph 2.24 Comparison of Cases and Suspects Involved in Securities and Exchange Act Violations, by Type 75
Graph 2.25 Comparison of Cases and Suspects Involved in Futures Trading Act Violations over the Past 2 Years 78
Graph 2.26 Comparison of Cases and Suspects Involved in Insurance Act Violations over the Past 2 Years 80
Graph 2.27 Comparison of Cases and Suspects Involved in Violations of the Securities Investment Trust and Consulting Act 81
Graph 2.28 Comparison of Cases and Suspects Involved in Violations of Business Entity Accounting Act 83
Graph 2.29 Comparison of Cases and Suspects of Violations of Company Act over the Past 2 Years 84
Graph 2.30 Comparison of Cases and Suspects Involved in Offenses Against Computer Security over the Past 2 Years 87
Graph 2.31 Comparison of Cases and Suspects Involved in Offenses Against Agriculture, Industry and Commerce over the Past 2 Years 88
Graph 2.32 Comparison of Cases and Suspects Involved in Violations of the Fair Trade Act over the Past 2 Years 90
Graph 2.33 Comparison of Cases and Suspects Involved in Other Economic Crimes over the Past 2 Years 92
Graph 2.34 Comparison of General Crimes over the Past 2 Years 93
Graph 2.35 Comparison of Types of General Crimes over the Past 2 Years 94
Graph 2.36 Comparison of Cases and Types Involved in Tax Evasion over the Past 2 Years 105
Graph 2.37 Comparison of Cases and Suspects Involved in Corporate Corruption over the Past 2 Years 109
Graph 2.38 Comparison of Cases Involved in Corporate Corruption over the Past 2 Years, by Type 111



Part One :
Organization Overview

I. Authority and Basis of Establishment

On May 10, 1979, in light of the soaring incidence of economic crime that threatened to stifle our economic vitality, the Executive Yuan passed a resolution assigning the Investigation Bureau, under the Ministry of Justice, the mission of "Economic crime prevention". The mission entails investigating and preventing activities that may undermine our social order and economic development. This move by the government was based on Article 11 of the Statutory Job Descriptions, promulgated by the Executive Yuan, that specifies, "Special matters for investigation and prevention as instructed by the higher authorities"; and on Article 2 of the Statute Governing the Organization of the Investigation Bureau. On the basis of the Executive Yuan's Directive Letter Tai-68-Fa-Tze-#5584, dated June 8, 1979, the Bureau established an Economic Crime Prevention Center exclusively in charge of tasks related to the prevention of economic crimes. After three readings in the Legislative Yuan on November 30, 2007, the "MJIB's Organizational Ordinance" was announced by the President on December 19, 2007, under the order of Hua-Tung-I-Yi-Tze-#09600170531, through amendment, and promulgated by the Executive Yuan on March 20, 2008 under the order of Yuan-Shou-Yen-Tzung-Tze-#0972260255, to be effective as of March 1, 2008. The Investigation Bureau under the Ministry of Justice (MJIB) is in charge of preventing serious economic crimes according to Article 2 of the Organic Act of the Investigation Bureau[1], Ministry of Justice; on the basis of Article 3 of the

[1] Based on Article 2 of MOJ Investigation Bureau, the roles and responsibilities of the Bureau include the following: (1) Prevent domestic violence within the country, (2) prevent foreign invention, (3) prevent national secrets from disclosure, (4) prevent corruption and investigate any matters related to corruption during elections, (5) prevent major economic crimes, (6) curtail drug prevalence, (7) anti-money laundering, (8) prevent cybercrime and handle information security forensics and safety, (9) prevent organized crimes and related matters, (10) investigate national security (11) prevent espionage for public agencies, coordinate and educate citizens about the risk, (12) coordinate and connect with internal/external agencies for any investigation work that requires international collaboration, (13)

Ordinance, the "Economic Crime Prevention Division" was established in the MJIB

II. Overview of the Organization and Business

The Economic Crime Prevention Division is in charge of the prevention of economic and general crimes, and supervises the field offices/stations and regional mobile task forces in undertaking investigative and preventive work. The scope of the work includes information gathering, research and compilation of economic and general crimes, as well as prevention and investigation of crimes. The organization of the Economic Crime Prevention Division is as follows: one director, who oversees the business of the Division; and two deputy directors, who assist the director in handling general business. The Division has four sections, the Crime Prevention Section, the Enterprise Anti-Corruption Section[2], the Crime Investigation Section, and the Cross-Strait Affairs Section[3]. Separately, they take charge of the following operations:

1. Planning, directing, coordinating, and evaluating preventive measures for serious economic crimes;

collect, complete filing and analyze criminal activities cross-strait as well as political environment, (14) investigate domestic security and crime presentation, (15) support the technologies for chemistry, administration, physics and forensics, (16) support information surveillance and evidence collection equipment, (17) manage the properties, administration, filing, accounting etc., (18) promote the work of the Bureau, manage an open channel for reporting, manage request for visits, connection with new agencies, services to the citizens and any other public affairs, (19) review the conduct of investigators, and supervise the investigation, and (20) work on investigation delegated by senior leadership regarding national security and national interest to prevent espionage.

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

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

2. Planning and executing preventive approaches towards serious economic crimes;
3. Investigating, directing and evaluating investigation of serious economic crimes;
4. Guidance and review of detection, investigation of corporate corruption cases;
5. Comprehensive international criminal affairs and capture of fugitives abroad;
6. Secretarial cooperation in cross-strait crime fighting;
7. Information exchange and cooperative investigations in the fight against cross-strait economic crime;
8. Editing of Annual Report and procedural handbooks, data filing, and management;
9. Other relevant actions in the prevention of economic crimes.

III. MJIB Recognition Guidelines for Serious Economic Crimes[4]

In line with the socio-economic conditions and trends in criminal activities, Economic Crime Offenses and Criteria have undergone amendments since first being promulgated by the Ministry of Justice (MOJ) on October 17, 1980. Then the MOJ further amended on January 13th and September 4th of 1987, October 8th of 1994. As of August 26, 2004, the MOJ amended it to "Notes for Investigation Agencies on Major Economic Crime Offenses" and in this amendment, the major economic crime offenses are categorized by two categories: Category 1 includes crime offenses involving more than 50 million NTD, or when more than 50 persons are victims. Category 2 refers to offenses by people who violate economic

[4] The draft of this amendment has been submitted to MOJ and was under review in August 2018.

regulations or damage the order of the society with improper behavior that leads to serious problems. These serve as guidelines for prosecutors to swiftly take on serious economic crime cases. Based on these amendments, the Bureau stipulated "The Recognition Guidelines for Serious Economic Crimes Criteria of Ministry of Justice" on October 13, 2004, and amended on January 14, 2009[5]. The revised content is as follows:

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

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

   (1) For Public Prosecutor Offices in Keelung, Taipei, Banqiao, Shilin, Taoyuan, Taichung, Tainan, and Kaohsiung District Court, where the number of victims reaches over 50, or the dollar amount involved exceeds NTD 20,000,000.
   (2) For districts other than those listed above, where the number of victims reaches over 30 or the dollar amount involved exceeds $10,000,000.
2. The following offenses are identified as serious economic crimes, provided damages to interests protected by the law exceed $2,000,000:
   (1) Offenses as stipulated in Article 2 of the Smuggling Penalty Act;

[5] Please refer to footnote 3 and 4 for the Bureau's Annual Report of Economic Crime Prevention in 2009.

(2) Offenses as stipulated in Articles 41 to 43 of the Tax Collection Act;

(3) Offenses as stipulated in Article 71 of the Business Entity Accounting Act;

(4) Offenses as stipulated in Article 22 of the Foreign Exchange Regulation Act.

3. The following offenses are identified as serious economic crimes that may endanger the economic development and financial stability of the nation:

(1) Offenses as stipulated in Articles 195 and 196 of the Criminal Code, and in Article 3 of the Penal Act of Offenses Against National Currency;

(2) Offenses as stipulated by Articles 201 and 201-1 of the Criminal Code;

(3) Offenses as stipulated in Articles 339-1 to 339-3 of the Criminal Code;

(4) Offenses as stipulated in Articles 81 and 82 of the Trademark Act, and in Articles 91 and 92 of the Copyright Act;

(5) Offenses as stipulated in Articles 171 and 174 of the Securities and Exchanges Act;

(6) Offenses as stipulated in Article 112 to Article 116 of the Futures Trading Act;

(7) Offenses as stipulated in Paragraph 2, Article 35 of the Fair Trade Act;

(8) Offenses as stipulated in Articles 125, 125-2, 125-3, 127-1, and in 127-2 of the Banking Act;

(9) Offenses as stipulated in Articles 57, 57-1 and in Article 58, Paragraph 1 of the Financial Holdings Company Act;

(10) Offenses as stipulated in Articles 58, 58-1, 59 and 60 of the Act Governing Bills Finance Business;

(11) Offenses as stipulated in Articles 48, 48-1, 48-2, 49, 50 and 51 of the Trust Enterprise Act;

(12) Offenses as stipulated in Articles 38-2, 38-3, 39 and 40 of the Credit Cooperatives Act;

(13) Offenses as stipulated in Article 167, in Article 168, Paragraph 5, in Articles 168-2 and 172-1 of the Insurance Act;

(14) Offenses as stipulated in Articles 39, 40, 44 and 45 of the Agricultural Finance Act;

(15) Offenses as stipulated in Articles 108 and 109 of the Financial Assets Securitization Act;

(16) Offenses as stipulated in Article 105 to 109 of the Securities Investment Trust and Consulting Act;

(17) Offenses as stipulated in Article 38 of the Securities Investor and Futures Trader Protection Act;

(18) Offenses as stipulated in Article 148 and in Article 149, Paragraph 1 of the Consumer Insolvency Proceedings.

4. Offenses as stipulated in Article 3, Paragraph 1, Sub-paragraph 2, 7-10, 12-17, and Paragraph 2, Sub-paragraph 1 of the Money Laundering Control Act which are identified as serious economic crimes.
5. Other offenses of a serious nature that violate economic control regulations or use illegal practices to disrupt social and economic order.



Part Two :

Performance Overview

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

The 130th Inter-agency Meeting on Execution of Economic Crime Prevention was held on November 23, 2017 with the following important tasks accomplished:

1. Measures Taken for Prevention of Economic Crimes

(1) Fair Trade Commission, Executive Yuan

The Commission handled 3 cases involving violations of the Fair Trade Act forwarded by MJIB, investigating 19 cases sent by letter to MJIB.

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

Regarding the issue of custodian boxes and OBU account management in financial services' inquiry system for account opening, the Banking Bureau invited all related units and business owners in Sept 2017 for discussion. In regards to custodian boxes for FSC within banks, we have specified the format for the IT system required for such request on November 20, 2017 and delivered such to the Bankers Association and Credit Union. We have asked all members to modify their systems accordingly. As for referencing and indexing the OBU customer accounts, the meeting last time focused more on the search of keywords as this is a more complicated matter. FISC invited several banks that have more OBU clients on November 22, 2017 to discuss possible solutions.

(3) FSC Securities and Futures Bureau (SFB)

Regarding the issue that trusts and derivatives could be manipulated by securities and futures markets, Taiwan Stock Exchange Corporation (TWSE) and Taiwan Futures Exchange (TAIFEX) share information on a daily basis, and both parties are drafting an amendment for the Futures Trading Act.

In the future, TAIFEX will be responsible for all the settlements before returning to respective accounts in order to prevent these commodities from being manipulated by markets. As for foreign exchange, the accounting business will be included in the scope of money laundering control. We believe all these actions will reduce law-breaking events from happening.

(4) FSC Insurance Bureau

Complying with the decision made on February 19, 2003 by the Financial Crime Investigation Task Force, an affiliated unit of the Financial Reform Subgroup, Executive Yuan, the Bureau subsumed insurance crimes into the scope of financial crimes, and requested responsible 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, the Taiwan Insurance Institute, the Motor Vehicle Accident Compensation Fund, the Financial Ombudsman Institution, the Life Insurance Association of the R.O.C., and the Non-life Insurance Association of the R.O.C. to hold the "Symposium on Insurance Crime Prevention," from October 16th to 18th, 2017. The 80 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.

(5) FSC Financial Examination Bureau (FEB)

The Bureau has completed targeted examination on the topic of anti-money laundering for banks, insurance companies, securities agencies, credit unions, farmer's and fisherman's associations before the end of November 2017, and we are working on preparing the final reports. This time, we focused on providing consultation to the various parties and

discovered that some financial services did not stress the importance of anti-money laundering, or take preventive actions in time. We will highlight all these points in the final report and will conduct a second targeted examination next year (2018) on the same topic.

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

The Bureau cooperated with other agencies in various tasks concerning economic crime prevention, and assisted MJIB to understand the whereabouts of fugitives abroad on the MJIB list. The Bureau provided the related passport information, photos and suspended the passports of 2 foreign fugitives including Chou, after informing related embassies for assistance. Among these suspects, we successfully extradited Mr. Liu ○ Ye back to Taiwan for arrest.

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

The Department of Commerce will comply with the modification of the Money Laundering Control Act and Company Act. In the Company Act, the rule for capital documentation has become more relaxed in that no minimum capital required. In theory, there is no need to leverage fake capital to establish a company. The Department of Commerce will continue to promote this change.

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

(a) MOEA hosted 2 coordination meetings to carry out the goal of protecting intellectual property rights on February 20th and August 22nd, 2017. The first coordination meeting that was held on February 20th presented reports about "Issue of OTT Infringement on IP Rights" and "Process of Simplification for Smaller Quantity of Items at Customs" by the Customs Administration, Ministry of Finance and the Bureau. We also discussed the execution

performance of all agencies in 2016. The second coordination meeting convened on August 22, 2016 to have the National Police Agency, Ministry of the Interior and our Bureau present two topics: "Investigation Problems of IP Rights Infringement Cases in Recent Years and Possible Solutions" and "Introduction to US President Trump's Instruction on USTR and Whether Investigation 301 Needs to Kick Off Targeting Chinese Government". We also examined the execution performance of all agencies from January to June of 2017.

(b) On February 22, 2017, the Bureau convened a "Meeting of Performance Sharing of Trade Secrets with Additional Criminal Responsibilities". Afterwards, we drafted several amendments based on the suggestions discussed in the meeting, and hosted a hearing on May 5, 2017. In the hearing, we confirmed that no trial without complaint is applicable to overseas crimes, added verbiage for unrecognized foreign entities as the defendant and principles of mutual benefit for foreigners, and we have reached a consensus. However, there is still debate regarding the addition of a secret order for investigation process on trade secrets. Therefore, the Bureau hosted a meeting on July 27th and October 11th of 2017, but we will continue to discuss with MOJ because MOJ still has concern on whether or not this addition should be necessary.

(c) We have conducted 2 "Seminar of Trade Secrets Investigation Practices" this year to help employees of judicial laws understand how the private corporations work to help us investigate related cases. We will conduct another one on November 23, 2018. In addition, we have hosted 3 "Seminars of Corporate Trade Secretes

on Keeping Secrets Legally" at Hsinchu Science Park, Central Taiwan Science Park and National Cheng Kung University to educate the private corporations on this topic.

(9) Department of Prosecutorial Affairs, MOJ

Since the mutual review of APG is about to start in November 2018 and we are running out of time, there are several points that the Bureau is in dire need for each agency to collaborate on. First, we had the Head of the Bureau specify during the simulation meeting December 4 – 7, 2017 at the Anti-Money Laundering Office to have each agency delegate senior managers to answer the questions. Second, even though each agency has a contact person to coordinate mutual review, the internal coordination has not yet been completed. MOJ will conduct the first internal coordination meeting but only the Investigation Bureau and FSC have started up coordination teams. The Police Affairs Department of Internal Affairs and MOEA have not yet provided a contact or team for coordination, so we sincerely hope they can expedite the process soon. Third, according to the National Risk Report, Taiwan is still threatened with 7 major crimes – Drugs, Fraud, Corruption, Smuggling, Inline Trading, Tax Crimes and Underground FX. Therefore, each law enforcment agency should adjust accordingly. Recently, MOJ has coordinated with Anti-Money Laundering agencies to request each agency work on improving their processes based on the official document issued by the Executive Yuan. These 3 changes are first and foremost the actual policies to help us switch from chasing criminals to chasing the source of funding first. Then the KPI will be reflected as a result. We have observed poorer performance on chasing the source of funding compared with investigating the criminals and following up on cases. In fact, the law

enforcement agencies should chase four types of sources when investigating new types of crimes, including people, evidence, source of funding, and information. The information source is more common in trade secret cases, yet source of funding is seen in all cases. As of now, there are several tools for investigating the source of funding, including the National Police Agency, Coast Guard Administration, Investigation Bureau, Department of Prosecutorial Affairs (under MOJ), and Agency Against Corruption (under MOJ as well). All these agencies should prepare in time for a presentation on the actual performance in mid- or late December of 2017 during the meeting.

(10) Taiwan High Prosecutors Office

(a) From January to September 2017, the District Prosecutors Offices that affiliate with the Taiwan High Prosecutors Office have investigated a total of 352 cases and restricted a total of 1,515 people from traveling abroad.

(b) On May 24, 2017, the Taiwan High Prosecutors Office convened the 43rd Supervision Meeting on Investigating IP Rights Infringement for an invited Taiwan Association of Trade Secrets Protection working group, for a feature report.

(c) The Taiwan High Prosecutors Office is preparing to build a Database for Cross-border Telecom Fraud, and conducted preparation meetings around the country on January 4th, March 28th, & July 12th , 2017. The Office completed bidding to build the system on September 6, 2017 and plans to go live in early 2018.

(d) Held "How to Reinforce Cracking Down Cross-border Telecome Fraud": The Office convened meetings to discuss "How to

Reinforce Cracking Down Cross-border Telecom Fraud". On September 26, 2017, the Office invited MOJ and each agency as well as police affairs to discuss "How to trace the criminals of fraud cases from the top to bottom stream, and had each agency discuss this topic, reaching the following consensus; in the future, all agencies will connect with each other systematically, based on the assumption that all leads could be part of an organized crime ring, to trace the source of the crime and the cash flow to dissolve these organizations.

(11) Police Affairs Agency, Ministry of Internal Affairs

The Bureau provided the Agency data of economic crimes and verbally reported the investigation on raising illegal capital funds of Milky Way and Chang Zheng Groups conducted by Control Yuan. The Agency also received official documents from the Ministry of Justice and has responded accordingly. The Control Yuan believes that the economic crime cases of 73 between 2012 and 2016 proposed by the Criminal Investigation Bureau is rather high, leading to the conclusion that embezzlement cases are very prevalent. Therefore, the Control Yuan sent an official document to the Executive Yuan to help supervise the investigation. Given that the data provided by the Agency at that time was not very accurate, the Agency has broken down more specific categories under economic crime, including underground FX, illegal deposits and anti-money laundering since January 2017 to provide more precise data. Moreover, in line with the new policy, the Agency has created practical teaching materials and conducted training for "Rules of Incentives for Police Agencies on Arresting Criminals" on November 4, 2016 in order to improve the investigation cases of

embezzlement and all types of economic crimes.

(12) National Immigration Agency, Ministry of the Interior

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

(a) 933 security cases were listed.

(b) 731 security cases were seized.

(c) A total of 75 criminals were extradited from overseas (including Hong Kong and Macau).

(d) Arrested a total of 435 people at international airports and ports.

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

(a) From January to October of 2017, a total of 784 cases of economic crime and general crime have been transferred; the amount of money involved in these cases reached NT$289,997,200,000 and 2,468 suspects have been transferred to Prosecutor's Offices.

(b) Telecom fraud: 3 cases.

(c) Corporate corruption crime: 105 cases.

(d) Raising illegal capital funds: 44 cases.

(e) Investigated infringement of IP rights:

(i) Trade Secrets Act: 19 cases.

(ii) Copyright Act and Trademark Act: 33 cases.

(f) Arrested fugitives: Arrested 8 people for 8 cases, and encouraged 1 person involved in 1 case to turn himself in.

(g) Execution report from the direction of senior management: Case studies of current trends in raising illegal capital funds.

2. Presentation of Special Reports

Report on "Facilitating Investigation Agencies to Effectively Investigate the Sources of Funding" (Department of Prosecutorial Affairs, MOJ).

II. Prevention of Economic Crimes

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

1. Data Collection and Analysis

Our field offices collect all types of industrial and commercial information via an integrated information platform, which is subjected to analysis and distribution, or is provided to internal sectors and fieldwork teams. We also closely monitor domestic businesses or individuals that engage in irregular practices and illicit activities, in order to find information in a timely fashion. This year, we gathered intelligence on 479 cases of various financial and operational abnormalities in industry and business and of possible illegal activity, 47 cases of special investigations, and 156 cases of illicit or illegal activities and referred them to the relevant authorities. (For details, please see Tables 2.01, 2.02 and Graph 2.01)

Table 2.01 Statistics of Economic Crime Prevention Efforts this year

Unit: Cases

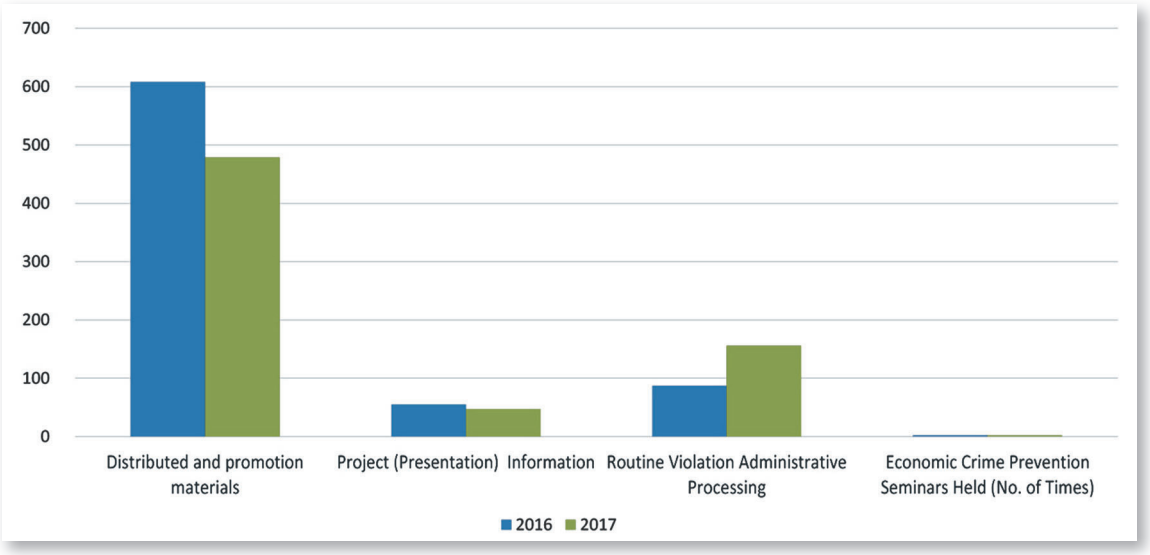
Item / Month	Distributed and promotion materials	Project (Presentation) Information	Routine Violation Administrative Processing	Economic Crime Prevention Seminars Held (No. of Times)
Total	479	47	156	2

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

Unit: Cases

Item / Year	Information Collection		Routine Violation Administrative Processing	Economic Crime Prevention Seminars Held (No. of Times)
	Distributed and promotion materials	Project (Presentation) Information		
2016	608	55	87	2
2017	479	47	156	2

Graph 2.01 Comparison of Crime Prevention over the Past 2 Years



2. Preparing Special Reports for Reference

(1) The Bureau produced special reports on the current status of society and the economy, on irregular financial activities, new economic crime patterns, and large corporations and groups with financial or operating abnormalities. In addition, regarding such major criminal issues as food safety and crimes against the public good, field offices were instructed to study and prepare special reports about current situations, systems and responsive actions, as a reference for government authorities to take preventive actions against potential criminal cases.

(2) The Bureau compiled and printed the "2016 Compilation of Special Reports" (36 chapters in total), which is distributed to field offices in order to improve professional knowledge and investigative techniques amongst staff.

3. Discovering Problems and Taking Preemptive Measures

The Bureau filtered out a total of 3,746 companies and corporations that had a problem with overly large numbers of bounced checks. After investigation, the Bureau assigned fieldwork teams to investigate 89 companies. Moreover, the Bureau also delved deeply into companies that had incurred huge losses or financial crises. If they were found to be involved in malicious bankruptcy or organized fraud, the Bureau proceeded with handing over to the field units for evidence collection and investigation to uphold economic development order.

4. Experience Sharing and the Establishment of Contact Windows

Since September 2014 the MJIB has, in order to establish partnerships with enterprises to jointly combat enterprise corruption, improve internal audit and control, assist enterprises to prevent and block insiders, and protect trade secrets, successively visited such enterprises or industrial/commercial groups as Hsinchu Science Park, Central Taiwan Science Park, Southern Taiwan Science Park, Foxconn, Formosa Plastics Corporation and national business/industrial groups to discuss the topic of "Collaboration between MJIB and Private Sectors to Combat Corporate Corruption", with 482 meetings featuring the "Enterprise Anti-Corruption Experience Exchange". More than 8,965 companies and a total of 36,668 representatives have attended the meetings. Meanwhile, MJIB also instructed its field offices/stations to actively establish "Enterprise Anti-Corruption Contact Windows" with local enterprises and industrial/commercial groups to be able to build trust, engage in in-depth cooperation with enterprises, attain advance prevention efforts, achieve in-time

discovery, and accelerate investigation performance.

5. Notifying Responsible Authorities for Administrative Action

(1) Yuan ○ Oil Incorporated was involved in using past due butter solids to produce margarine, and produced other related products after melting this product. This case was uncovered during the auditing by the Taoyuan City Field Office, along with the Health Bureau of the Taoyuan City Government. The Government fined the company 2.4 million NTD due to violation of the Act Governing Food Safety and Sanitation, in Article 15 Paragraph 1.

(2) Guo ○ Xian Incorporated had outdated stocks of wild chicken at a frozen food locker plant, and was audited by the Pingtung Station, along with Public Health Bureau, and Pingtung County Government experts. The Government fined the company NTD$840,000 for their violations against Article 15, Paragraph 1, Subparagraph 8 and Article 44, Paragraph 1, Subparagraph 2 of the Act Governing Food Safety and Sanitation.

6. Training with Certification to Improve Professionalism

From April to November of 2017, we have conducted 2 professional finance certification seminars for basic level, and 2 for the intermediate levels. We have trained 80 colleagues who worked in the field investigating major economic crimes, lectured by the top subject matter experts on this topic from the government and judicial system. Each person attending was trained for a whole week. It is our hope to improve their professionalism to help them better investigate major economic crimes.

7. Holding Symposiums and Collaboration on Economic Crime Prevention

We have invited scholars, subject matter experts of the laws, and managing authorities for issues found in economic crimes to attend 2 "Seminars of Economic Crime Prevention" to share their thoughts. Their comments are

also the basis for our investigation for the Bureau. Below is the summary of the topics and content:

(1) Seminar on Discussion and Prevention of False Crowdfunding

On July 6, 2017, the Bureau conducted this seminar and invited Mr. Ker-Hua Ting (Assistant professor at NCCU in the Department of Business Administration), Mr. Wen-Yeu Wang (Professor at NTU College of Law), Ms. Lee, May (Director General of Department of Commerce, MOEA), Mr. Chen-Shan Chang (Deputy Director General of Securities and Futures Bureau, FSC), Mr. Bing-Jing Huang (Former Deputy CEO of Taiwan Exchange), Ms. Shuo-Ying Wei (Vice President of PwC Legal Taiwan), Ms. Hsiao-Ya Zhong (Head Prosecutor of Keelung District Prosecutors Office) as guests.

(a) Background:

In recent years, as advancement of industries related to technology - photoelectric, biotech, green energy, and information – expands, the public has paid more attention to these industries for securities investment, and expect to make exponential returns on investment. As there have been many successful companies, purchasing unlisted stocks has become a popular option for investors seeking high yields. However, these companies do not have as transparent information as listed companies, so if the business owners choose to hide critical information or fabricate documents, investors could be easily fooled, especially given the insufficient market information for pricing and trading. The Bureau has hosted seminars to share cases of many unlisted companies issuing fraudlent stocks, issuing illegal trading receipts, making their financials look better than reality, and promoting seminars and telemarketing via underground organizations to lie to the public. We have analyzed the up

and coming industries that could be leveraged (including robots, internet AI, and biotech drugs). We look forward to having discussions with more experts and scholars to improve the skillsets of our colleagues, and seek feedback from the regulators on potential solutions through policymaking and investigation.

(b) Summary of the seminar:

(i) False crowd funding refers to the activity of collecting funds from unspecified people involving large amounts of money. There are two ways to prevent such activities. First, the Securities Futures Bureau and TPEX have made adjustments after the case of Le ○ Company was exposed, and have continued to monitor with the hope of reducing the occurrence of similar cases to effectively curb crime from happening. Additionally, we will ask the Securities Futures Bureau and TPEX to review again to see if there are other preventive actions we can take to make sure no more people fall into the traps.

(ii) Law making should focus on both ensuring profit and preventing fraud for unlisted companies. First, applications from well-performing companies should be reviewed and approved sooner than the companies with illegal behavior. Second, proper legal education should be conducted for business owners, chairmen, middlemen or bookkeeping vendors to make sure they understand fully the cost of illegal behavior, and that they will have to face criminal responsibility from theSecurities and Trading Law. Last, but not least, regulators such as the Securities and Futures Bureau should host investment seminars and promotions to educate the public about correct investment concepts.

(iii) The attendees had very different views on how to improve the security of information disclosure. Many regulators have acted upon regulating unlisted companies, but whether or not those measures are enough depends on whether or not the financials signed off by CPAs should be publicized. However, we can think about requiring the unlisted companies with higher capital amounts or greater numbers of shareholders to publicize related information.

(iv) If we can, host seminars to discuss how to increase the rate of identifying and penalizing this type of crime. Then we will be able to provide more opportunity for the judges, prosecutors and colleagues in the Investigation Bureau to consolidate their beliefs. We believe this will be helpful to combat such crimes.

(2) Seminar of "Discussion on Financial Governance Improvement and Crime Prevention from case Studies":

In the seminar of "Discussion on Financial Governance Improvement and Crime Prevention from case Studies", on December 20, 2017, we invited Mr. Yin-Hua Yeh (Chairman of Research Seminar of Institute of Finance, NCTU), Ms. Chih-Chieh Lin (Deputy Director of School of Low, NCTU), Mr. Ming-Hong Tsai (Team lead of Regulations System in Banking Bureau of FSC), Mr. Guo-Yo Liu (CPA from PWC Taiwan), Mr. Chong-Yen Cheng (Chascord Law Firm), Mr. Shi-Jieh Zhong (Head of Legal and Compliance Team at Citibank), Mr. Zhong-Zhi Lin (Chief prosecutor of Taiwan Taipei District Prosecutors Office) as guests.

(a) Background:

There have been several cases of financial holding companies breaking the laws with inline trading and illegal loans. The Bureau proactively investigated the responsible people of Zhao ○ Financial

Holdings, Yong ○ Financial Holdings and Ban ○ Bank for suspected crimes involving breach of trust, as well as Ding Xing Group for potential fraud, as these are major cases under the spotlight. We found out that there are still gaps between the supervision mechanisms for crime prevention compared w/ the existing regulations by the regulators. The afore-mentioned cases have incurred a lot of doubt on internal audit and control of domestic financial services. The new FSC Chairman - Wellington L. Koo pointed out that the key issues faced in domestic financial services are the family businesses and the problem with separating the family and business-owned assets. It is our goal to focus on implementing internal audit/controls for financial services and have differentiated management plans for financial supervision to build an effective system and prevent crimes from happening. The ultimate goal is to ensure the stability of financial order for the country. Therefore, it is necessary to invite regulators as well as academic experts for discussion. The Bureau hosted a seminar to discuss the methodologies and possible solutions for crime prevention based on the case studies of trust breaking from the responsible people and employees of financial services (Article 57 of the Financial Holdings Company Act, Article 125-2 of the Banking Act), illegal loan approval (Article 127-1 of the Banking Act), and embezzlement (Article 125-3 of the Banking Act, and Article 339 of the Criminal Code). We also invited Banking Bureau staff, professors of financial criminal code, lawyers, accountants, head of regulatory compliance of banks, and prosecutors, with the goal of curbing such crimes before they happen.

(b) Summary of the seminar:

(i) Based on data from other countries in regards to whistleblowing

systems, about 80% of the leads came from internal staff. Less than 2% of the cases were uncovered because of external whistleblowers. As for the rest of the cases, the whistleblowers reported to internal and external whistleblowing systems at the same time. Whether or not this mechanism can achieve the same result in our culture and system is inconclusive, but FSC has prepared to add regulations for the identity protection, rights of work and personal safety for whistle blowers, as well as considerations of reducing the sentence and monetary compensation. This system will be built after hosting a hearing and listening to multiple comments from all occupations.

(ii) Since the financial crisis, US regulators have been very strict with financial services. One thing to consider is their implementation on consent orders. Once financial services reach this stage, they have to work hard on convincing the regulators that they have improved their internal control/audit. The US regulators can even send a group of people stationed in those financial services to supervise and monitor their improvement. Comparatively speaking, our regulators have a lot of limitations. The approach we take is more close to supervising based on permission or approval because in Taiwan, banking business is a permission based industry. In case the banks fail to comply with certain rules, regulators can penalize the company by disapproving a business next time. In other words, the mentality of Taiwanese regulators is to give financial services sticks instead of carrots to incur fear, instead of focusing on what improvements have been made. This year the focus should be on continuous monitoring.

(iii) We noticed that the system of internal audit has been ignored for a long time as the internal auditors' ranking is not high enough in many companies. We need to ensure that the auditors are the bridge between the company and CPAs because the external CPAs cannot control how much information they can collect compared with internal auditors, no matter how hard they try. The role of internal auditors has a huge impact on how effective corporate governance is.

III. Criminal Investigations

Among the investigations that the Bureau has completed this year, we have referred 963 cases, with 2, 917 suspects and the amount of money involved in these cases reached $313,463,042,793. Among all these cases, economic crimes account for 775 cases, with 2,395 suspects and the amount of money involved in these cases reached $313,241,338,472. General crime accounts for 175 cases, with 507 suspects and the amount of money involved in these cases reached $221,704,321. We have 11 cases with 11 suspects still at large; 2 cases for international cooperation, with 4 suspects. Moreover, we had 10 cases of tax evasion, with penalties of $31,966,657. (For details, please see Table 2.03, 2.04 and Graph 2.02, 2.03 and 2.04)

Table2.03 Statistics of Investigated Economic and General Crime Cases over the Past 2 years

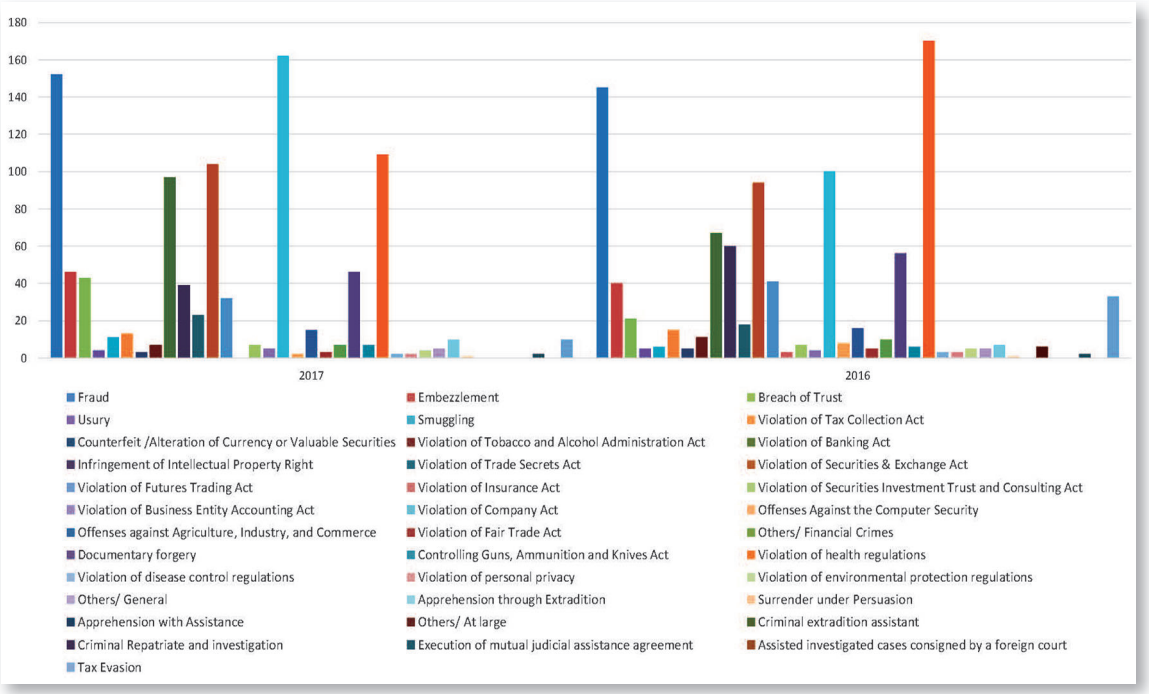
Year / Type of Cases			2017			2016		
			No. of Cases	No. of Suspect	Underlying Amount (Dollars)	No. of Cases	No. of Suspect	Underlying Amount (Dollars)
I. Economic Crime Cases	Total		775	2,395	313,241,338,472	681	2,105	85,699,583,752
	Fraud	Subtotal	152	519	31,208,855,740	145	489	13,771,640,026
		Loan Fraud	13	43	27,133,262,094	13	85	4,361,536,306
		Foreign trade fraud	3	5	31,146,641	2	3	20,040,000
		Fraudulent bankruptcy	2	3	89,365,000	2	9	318,188,212
		Fraudulent closedown of private loan association	3	5	55,498,300	1	1	2,157,100
		Real estate fraud	5	8	545,517,168	4	14	622,980,000
		Fraud of negotiable instrument	4	17	99,735,200	13	38	191,311,051
		Investment Fraud	26	58	821,118,740	21	43	2,579,530,363
		Credit Card Fraud	2	20	109,953,777	0	0	0
		Advertisement Fraud	0	0	0	0	0	0
		Tax Return Fraud	1	21	35,410,089	0	0	0
		Insurance Fraud	0	0	0	1	4	24,201,575
		Cyber Fraud	2	1	1,400,000	1	1	70,000
		Health insurance Fraud	15	114	181,407,839	20	82	34,918,843
		Others	74	197	2,088,820,943	60	137	5,613,854,826
		Phone Fraud and Coercion	2	27	16,219,949	7	72	2,851,750
	Embezzlement	Subtotal	46	81	13,113,667,070	40	89	3,580,100,098
		General Embezzlement	5	7	64,183,043	3	5	240,000
		Embezzlement Involving Public Interest	5	5	4,198,070	6	27	865,841,059
		Business Embezzlement by Emptying out Assets	13	30	12,216,848,887	11	24	1,230,395,461
		Embezzlement by Employees of Private	23	39	828,437,070	20	33	1,483,623,578
	Breach of Trust	Subtotal	43	118	8,543,462,683	21	77	2,926,461,044
		Breach of trust of empty out assets	21	61	1,866,381,969	15	70	2,861,910,737
		General breach of trust	22	57	6,677,080,714	6	7	64,550,307
	Usury		4	6	604,314,798	5	9	70,830,000
	Smuggling		11	32	122,067,575	6	11	44,954,648
	Violation of Tax Collection Act		13	27	1,148,828,196	15	34	2,818,611,837
	Counterfeit /Alteration of Currency or Valuable Securities	Subtotal	3	4	36,945,100	5	29	209,156,377
		Counterfeit /Alteration of Currency	1	1	7,600	0	0	0
		Counterfeit /Alteration of Valuable Securities	2	3	36,937,500	5	29	209,156,377
	Violation of Tobacco and Alcohol Administration Act		7	8	42,000	11	14	11,380,000
	Violation of Banking Act	Subtotal	97	508	162,720,756,072	67	372	36,463,597,566
		Raising Illegal Capital Funds	55	317	45,153,683,212	43	313	28,016,742,113
		Unauthorized Operation of Remittance and Acceptance	33	95	109,856,571,413	16	37	3,842,262,374
		Breach of trust by financial personnel	5	14	547,452,870	5	15	677,440,833
		Fraud against financial institutions	2	32	1,035,438,164	2	4	3,793,414,246
		Illegal proceeds received by financial personnel	1	20	5,084,000,000	0	0	0
		Illegal loan released by personnel of financial institutions	1	30	1,043,610,413	0	0	0
		Others	0	0	0	1	3	133,738,000
	Infringement of Intellectual Property Right	Subtotal	39	53	325,894,961	60	126	918,024,311
		Violation of Trademark Act	28	32	60,509,910	40	99	61,622,880
		Violation of Copyright Act	11	21	265,385,051	20	27	856,401,431
	Violation of Trade Secrets Act		23	50	69,781,200,947	18	45	8,562,352,811
	Violation of Securities & Exchange Act		104	429	21,767,439,508	94	354	14,110,165,365
	Violation of Futures Trading Act		32	72	1,235,628,906	41	106	964,341,759
	Violation of Insurance Act		0	0	0	3	6	0
	Violation of Securities Investment Trust and Consulting Act		7	9	170,578,000	7	16	100,000
	Violation of Business Entity Accounting Act		5	6	25,745,734	4	9	352,557,677
	Violation of Company Act		162	379	533,372,057	100	230	19,300,000
	Offenses Against the Computer Security		2	2	76,490,000	8	18	155,540
	Offenses against Agriculture, Industry, and Commerce		15	48	181,949,685	16	23	77,132,168
	Violation of Fair Trade Act		3	12	1,633,480,614	5	18	616,646,000
	Others/ Financial Crimes		7	32	10,618,826	10	30	182,076,525
II.General Crimes			175	507	221,704,321	248	428	247,070,019
	Documentary forgery		46	296	66,333,855	56	111	16,812,250
	Controlling Guns, Ammunition and Knives Act		7	11	0	6	7	0
	Violation of health regulations		109	185	154,279,089	170	276	230,248,280
	Violation of disease control regulations		2	2	0	3	4	0
	Violation of personal privacy		2	2	1,090,977	3	5	0
	Violation of environmental protection regulations		4	4	0	5	7	0
	Others/ General		5	7	400	5	18	9,489
III.Tracking and Apprehension of Fugitives Abroad			11	11	0	14	15	0
	Apprehension through Extradition		10	10	0	7	8	0
	Surrender under Persuasion		1	1	0	1	1	0
	Apprehension with Assistance		0	0	0	0	0	0
	Others/ At large		0	0	0	6	6	0
IV. Escort back Cases			0	0	0	0	0	0
	Criminal extradition assistant		0	0	0	0	0	0
V.Broadening International Cooperation			2	4	0	2	2	0
	Criminal Repatriate and investigation		0	0	0	0	0	0
	Execution of mutual judicial assistance agreement		2	4	0	2	2	0
	Assisted investigated cases consigned by a foreign court		0	0	0	0	0	0
Total			963	2,917	313,463,042,793	945	2,550	85,946,653,771
Tax Evasion			10	0	31,966,657	33	0	215,818,813

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

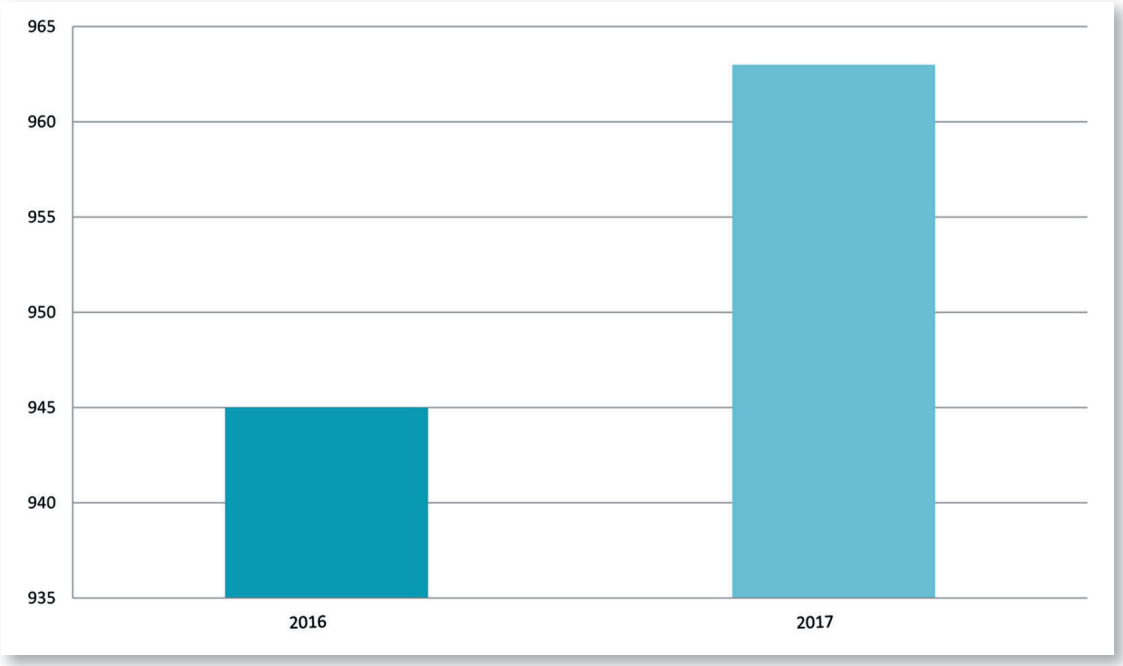
Crime \ Year	2017				2016				Compare to last year	
	No. of Cases	No. of Suspect	No. of Cases % (Note)	No. of Suspects % (Note)	No. of Cases	No. of Suspect	No. of Cases %(Note)	No. of Suspects % (Note)	No. of Cases % =[(2017-2016)/ 2016]	No. of Suspects% =[(2017-2016)/ 2016]
I. Economic Crime Cases	775	2,395	100.00%	100.00%	681	2,105	100.00%	100.00%	13.80%	13.78%
Fraud	152	519	19.61%	21.67%	145	489	21.29%	23.23%	4.83%	6.13%
Embezzlement	46	81	5.94%	3.38%	40	89	5.87%	4.23%	15.00%	-8.99%
Breach of Trust	43	118	5.55%	4.93%	21	77	3.08%	3.66%	104.76%	53.25%
Usury	4	6	0.52%	0.25%	5	9	0.73%	0.43%	-20.00%	-33.33%
Smuggling	11	32	1.42%	1.34%	6	11	0.88%	0.52%	83.33%	190.91%
Violation of Tax Collection Act	13	27	1.68%	1.13%	15	34	2.20%	1.62%	-13.33%	-20.59%
Counterfeit /Alteration of Currency or Valuable Securities	3	4	0.39%	0.17%	5	29	0.73%	1.38%	-40.00%	-86.21%
Violation of Tobacco and Alcohol Administration Act	7	8	0.90%	0.33%	11	14	1.62%	0.67%	-36.36%	-42.86%
Violation of Banking Act	97	508	12.52%	21.21%	67	372	9.84%	17.67%	44.78%	36.56%
Infringement of Intellectual Property Right	39	53	5.03%	2.21%	60	126	8.81%	5.99%	-35.00%	-57.94%
Violation of Trade Secrets Act	23	50	2.97%	2.09%	18	45	2.64%	2.14%	27.78%	11.11%
Violation of Securities & Exchange Act	104	429	13.42%	17.91%	94	354	13.80%	16.82%	10.64%	21.19%
Violation of Futures Trading Act	32	72	4.13%	3.01%	41	106	6.02%	5.04%	-21.95%	-32.08%
Violation of Insurance Act	0	0	0.00%	0.00%	3	6	0.44%	0.29%	-100.00%	-100.00%
Violation of Securities Investment Trust and Consulting Act	7	9	0.90%	0.38%	7	16	1.03%	0.76%	0.00%	-43.75%
Violation of Business Entity Accounting Act	5	6	0.65%	0.25%	4	9	0.59%	0.43%	25.00%	-33.33%
Violation of Company Act	162	379	20.90%	15.82%	100	230	14.68%	10.93%	62.00%	64.78%
Offenses Against the Computer Security	2	2	0.26%	0.08%	8	18	1.17%	0.86%	-75.00%	-88.89%
Offenses against Agriculture, Industry, and Commerce	15	48	1.94%	2.00%	16	23	2.35%	1.09%	-6.25%	108.70%
Violation of Fair Trade Act	3	12	0.39%	0.50%	5	18	0.73%	0.86%	-40.00%	-33.33%
Others/ Financial Crimes	7	32	0.90%	1.34%	10	30	1.47%	1.43%	-30.00%	6.67%
II. General Crimes	175	507	100.00%	100.00%	248	428	100.00%	100.00%	-29.44%	18.46%
Documentary forgery	46	296	26.29%	58.38%	56	111	22.58%	25.93%	-17.86%	166.67%
Controlling Guns, Ammunition and Knives Act	7	11	4.00%	2.17%	6	7	2.42%	1.64%	16.67%	57.14%
Violation of health regulations	109	185	62.29%	36.49%	170	276	68.55%	64.49%	-35.88%	-32.97%
Violation of disease control regulations	2	2	1.14%	0.39%	3	4	1.21%	0.93%	-33.33%	-50.00%
Violation of personal privacy	2	2	1.14%	0.39%	3	5	1.21%	1.17%	-33.33%	-60.00%
Violation of environmental protection regulations	4	4	2.29%	0.79%	5	7	2.02%	1.64%	-20.00%	-42.86%
Others/ General	5	7	2.86%	1.38%	5	18	2.02%	4.21%	0.00%	-61.11%
III. Tracking and Apprehension of Fugitives Abroad	11	11	100.00%	100.00%	14	15	100.00%	100.00%	-21.43%	-26.67%
Apprehension through Extradition	10	10	90.91%	90.91%	7	8	50.00%	53.33%	42.86%	25.00%
Surrender under Persuasion	1	1	9.09%	9.09%	1	1	7.14%	6.67%	0.00%	0.00%
Apprehension with Assistance	0	0	0.00%	0.00%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
Others/ At large	0	0	0.00%	0.00%	6	6	42.86%	40.00%	-100.00%	-100.00%
IV. Escort back Cases	0	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Criminal extradition assistant	0	0	#DIV/0!	#DIV/0!	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
V. Broadening International Cooperation	2	4	100.00%	100.00%	2	2	100.00%	100.00%	0.00%	100.00%
Criminal Repatriate and investigation	0	0	0.00%	0.00%	0	0	0.00%	0.00%	#DIV/0!	NA
Execution of mutual judicial assistance agreement	2	4	100.00%	100.00%	2	2	100.00%	100.00%	0.00%	100.00%
Assisted investigated cases consigned by a foreign court	0	0	0.00%	0.00%	0	0	0.00%	0.00%	0.00%	0.00%
Tax Evasion	10	0	100.00%	#DIV/0!	33	0	100.00%	#DIV/0!	-69.70%	#DIV/0!

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

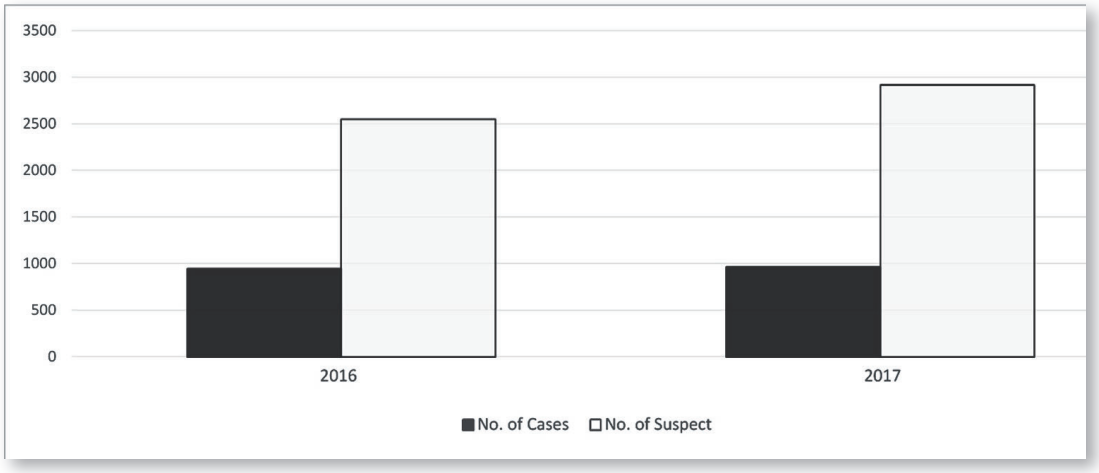
Graph 2.02 Comparison of Economic Crime Cases Investigated over the Past 2 Years, by Type



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



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



1. Economic Crime cases

The Bureau investigated and transferred 775 economic crime cases this year, compared to 681 cases in 2016, showing an increase of 13.80%. The number of suspects was 2,395 compared to 2,105 in 2016, showing an increase of 13.78%; the amount of money involved in these cases reached $313,241,338,472 compared to $85,699,583,752 in 2016, showing an increase of 265.51%. Below is a list of all types of cases: (for details, please see Table 2.03, 2.04, 2.05 and Graph 2.02, 2.03 and 2.04)

Table 2.05 Comparison of Statistics of Investigated Cases Referred to Public Prosecutors Office (or Letter Sent) over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Economic Crime Cases			General Crimes			No. of Evasion Case	
							No. of Cases	No. of Suspect	Underlying Amount (Thousand Dollars)	No. of Cases	No. of Suspect	Underlying Amount (Thousand Dollars)	No. of Cases	Fine (Thousand Dollars)
2016	945	100.00%	100.00%	2,550	100.00%	100.00%	681	2,105	85,699,583	248	428	247,070	33	215,818
2017	963	101.90%	1.90%	2,917	114.39%	14.39%	775	2,395	313,241,338	175	507	221,704	10	31,966

- Fraud: 152 cases, accounting for 19.61%, with 519 suspects, accounting for 21.67%
- Embezzlement: 46 cases, accounting for 5.94%, with 81 suspects, accounting for 3.38%.
- Breach of trust: 43 cases, accounting for 5.55%, with 118 suspects, accounting for 4.93%.
- Usury: 4 cases, accounting for 0.52%, with 6 suspects, accounting for 0.25 %.
- Smuggling: 11 cases, accounting for 1.42%, with 32 suspects, accounting for 1.34%.
- Violations of the Tax Collection Act: 13 cases, accounting for 1.68%, with 27 suspects, accounting for 1.13%.
- Counterfeit / alteration of currency or valuable securities: 3 cases, accounting for 0.39%, with 4 suspects, accounting for 0.17%.
- Violations of Tobacco and Alcohol Administration Act: 7 cases, accounting for 0.90%, with 8 suspects, accounting for 0.33%.
- Violations of Banking Act: 97 cases, accounting for 12.52%, with 508 suspects, accounting for 21.21%.
- Infringement of intellectual property rights: 39 cases, accounting for 5.03%, with 53 suspects, accounting for 2.21%.
- Violations of the Trade Secrets Act: 23 cases, accounting for 2.97%, with 50 suspects, accounting for 2.09%.
- Violations of Securities and Exchange Act: 104 cases, accounting for 13.42%, with 429 suspects, accounting for 17.91%.
- Violations of Futures Trading Act: 32 cases, accounting for 4.13%, with 72 suspects, accounting for 3.01%.
- Violations of Insurance Act: 0 case, accounting for 0.00%, with no suspects, accounting for 0.00%.

- Violations of Securities Investment Trust and Consulting Act: 7 cases, accounting for 0.90%, with 9 suspects, accounting for 0.38%.
- Violations of Business Entity Accounting Act: 5 cases, accounting for 0.65%, with 6 suspects, accounting for 0.25%.
- Violations of Company Act: 162 cases, accounting for 20.90%, with 379 suspects, accounting for 15.82%.
- Offenses Against Computer Security: 2 cases, accounting for 0.26%, with 2 suspects, accounting for 0.08%.
- Offences against Agriculture, Industry and Commerce: 15 cases, accounting for 1.94%, with 48 suspects, accounting for 2.00%.
- Violations of Fair Trade Act: 3 cases, accounting for 0.39%, with 12 suspects, accounting for 0.50%.
- Other economic crimes: 7 cases, accounting for 0.90%, with 32 suspects, accounting for 1.34%.

(1) Fraud

(a) Statistics:

The Bureau transferred 152 fraud cases this year, compared to 145 cases in 2016, showing an increase of 4.83%. The number of suspects was 519 compared to 489 in 2016, showing an increase of 6.13%. The amount of money involved in these cases reached $31,208,855,740 compared to $13,771,640,026 in 2016, showing an increase of 126.62%. (For details, please see Table 2.04, 2.05, 2.06, 2.07, and Graph 2.05 and 2.06)

Table2.06 Comparison of Statistics of Fraud Cases over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	145	100.00%	100.00%	489	100.00%	100.00%	13,771,640	100.00%
2017	152	104.83%	4.83%	519	106.13%	6.13%	31,208,855	126.62%

Table2.07 Comparison of Statistics of Fraud Cases over the Past 2 Years, by Type

Item / Year	No. of Cases	Loan Fraud	Percentage	Rate of Change	Foreign trade fraud	Percentage	Rate of Change	Fraudulent bankruptcy	Percentage	Rate of Change	Fraudulent closedown of private loan association	Percentage	Rate of Change
2016	157	13	8.28%	100.00%	2	1.27%	100.00%	2	1.27%	100.00%	1	0.64%	100.00%
2017	145	13	8.97%	0.00%	3	2.07%	50.00%	2	1.38%	0.00%	3	2.07%	200.00%

Table 2.07 (cont.)

Item / Year	Real estate fraud	Percentage	Rate of Change	Fraud of negotiable instrument	Percentage	Rate of Change	Investment Fraud	Percentage	Rate of Change	Credit Card Fraud	Percentage	Rate of Change
2016	4	2.55%	100.00%	13	8.28%	100.00%	21	13.38%	100.00%	0	0.00%	100.00%
2017	5	3.45%	25.00%	4	2.76%	-69.23%	26	17.93%	23.81%	2	1.38%	#DIV/0!

Table 2.07 (cont.)

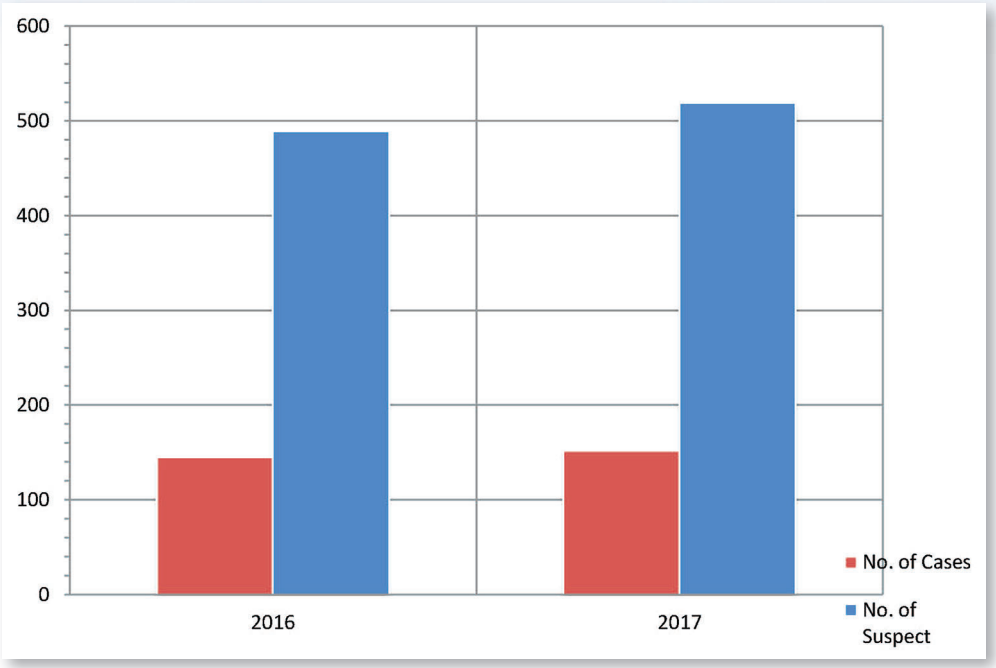
Item / Year	Advertisement Fraud	Percentage	Rate of Change	Tax Return Fraud	Percentage	Rate of Change	Insurance Fraud	Percentage	Rate of Change	Cyber Fraud	Percentage	Rate of Change
2016	0	0.00%	100.00%	0	0.00%	100.00%	1	0.64%	100.00%	1	0.64%	100.00%
2017	0	0.00%	NA	1	0.69%	NA	0	0.00%	-100.00%	2	1.38%	100.00%

Table 2.07 (cont.)

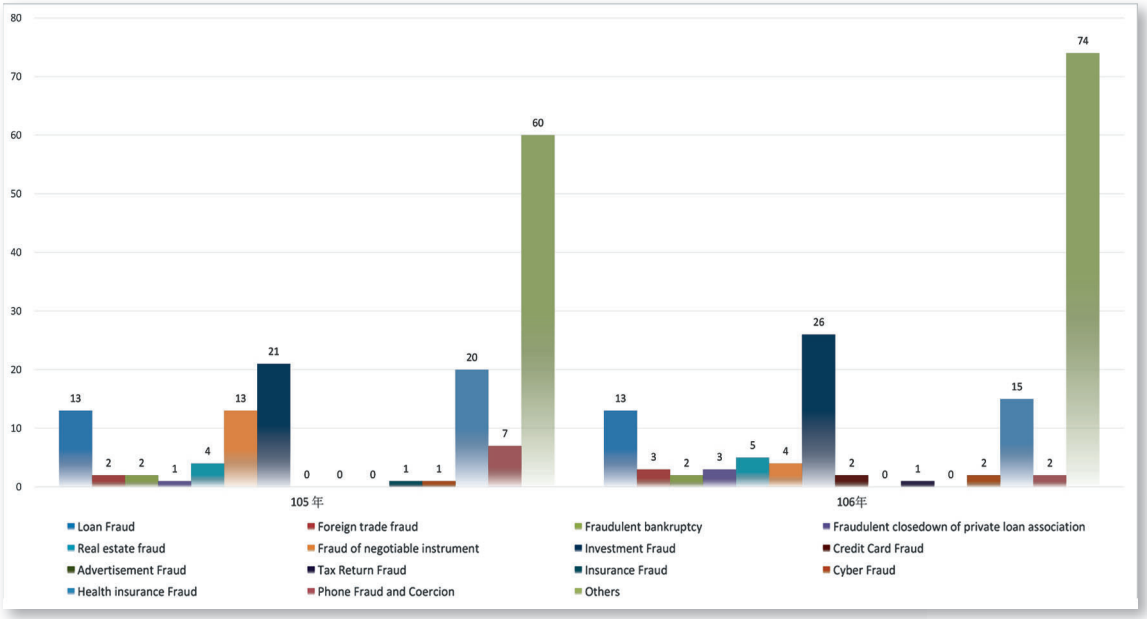
Item / Year	Health insurance Fraud	Percentage	Rate of Change	Phone Fraud and Coercion	Percentage	Rate of Change	Others	Percentage	Rate of Change
2016	20	12.74%	100.00%	7	4.46%	100.00%	60	38.22%	100.00%
2017	15	10.34%	-25.00%	2	1.38%	-71.43%	74	51.03%	23.33%

Note: "Rate of Change (ROC)" is calculated by: ROC =[(this period – last period)/last period]x100%.

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



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



Case Type:

(1) Loan fraud: 13 cases.

(2) Foreign trade fraud: 3 cases.

(3) Fraudulent bankruptcy: 2 cases.

(4) Fraudulent closedown of private loan associations: 3 case.

(5) Real estate fraud: 5 cases.

(6) Negotiable instruments fraud: 4 cases.

(7) Investment fraud: 26 cases.

(8) Credit Card fraud: 2 cases.

(9) Tax refund fraud: 1 case.

(10) Cyber fraud: 2 cases.

(11) Health insurance fraud: 15 cases.

(12) Phone fraud and coercion: 2 cases.

(13) Others: 74 cases

(詳表 2.03、2.07 及圖 2.06)

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

(b) Major cases:

(i) Poor quality fireproof paint produced by En ○ Material Corporation

Wang ○ Nan is the general manager of the company; Zhou ○ Hua (claimed to be Zhou ○ Wei to external parties) is the vice president of the company. They both are responsible for taking care of all types of businesses for the company. Wang knew that the company should have applied for a permit for fireproof paint as well as followed the regulations stipulated by the Construction and Planning Agency of the Ministry of Interior "Notes of Applying Fireproof Materials" in order to sell fireproof paint in the country

and be compliant with the technical rules. The company should supply reports issued by native labs which followed National Standards (such as CNS12514), or provide a certificate of inspection issued by an international inspection body which tested equivalent to the standards regulated by the Chinese National Laboratory Accreditation (CNLA) promoted by the Bureau of Standards, Metrology & Inspection, MOEA; and complied with Chapter 09965 in the outline specification for Construction manual of "Steel Fireproof Paint" stipulated by the Public Construction Commission. Other than testing the paint based on the regulation of CNS12514 which is the national standard, the solid percentage should be over 65%. We learned that in order to obtain the permission, they made fraudulent products to be certified and obtained the report for certification application. They also swapped the labels and mixed the paint with different materials bought overseas or with self-made materials. The company did not comply with the afore-mentioned regulation, certification and contract rules. The fireproof paint of poor quality either has incorrect labels showing it to be certified as qualified paint, or they mixed the paint with dry or expired product, and instructed their employees to join bidding for major projects of large construction companies. With the fake score card and certificate, they earned the trust of the vendors, and therefore sold their paint for 80 major public and private projects including the one for the Southern Branch of the National Palace Museum and the badminton stadium for the Taipei Universidad. They have profited illegal as much as $1,300,121,695. In addition, Zhou and his employees produced incorrect accounting books to hide this major

crime. They were involved with money laundering by purchasing jewelry or purchasing real estate with others' accounts and hiding the purchaser's name under their employees, such as CUI ○ Li. The entire case has been investigated and referred by Taipei City Field Office to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(ii) Wei ○ Bakery changed the expiration date of pineapple cakes

Xiao ○ Jin is the vice president of listed company Wei ○ Bakery, responsible for the sales in the branches. Lin ○ Qi and Chen ○ Qi are both salespeople in their Wugu branch; Lin ○ Ru is the senior sales representative of the headquarters. They all knew that based on Article 15 of the Act Governing Food Safety and Sanitation, no expired food should be publicly sold or displayed in Taiwan. However, they intended to cheat the consumers. Since January 2016, Xiao instructed his employees as aforementioned to recycle the pineapple cakes that have expired, as well as other cakes including egg yolk flavor, banana cakes, mango cakes, chestnut cookies, Sun Cake and green been cakes, for a total of 5,962 boxes. They shipped to the tourist factory of Wugu in New Taipei City. The employees received those cases and wiped off the original expiration date of these boxes with alcohol, before Lin ○ Qi, Chen ○ Qi and Lin ○ Ru marked the incorrect new date with the stamping machine. They then sold these in the branches to unspecified consumers. Wei ○ Bakery profited NTD1,620,420 illegally as a result. The entire case has been referred by Taipei City Field Office to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(iii) Lu ○ Chang involved in telecom fraud

We found a case of several people, including Fan ○ Xuan, Lu ○ Chang, Lin ○ Zhan, Chen ○ Rui, Yao ○ Bao, Wu ○ Cong, Cheng ○ Hao, Chen ○ Sui, Lin ○ Wei, Li ○ Xiong, He ○ Xuan, Fang ○ Jie, Zhang ○ Chuan, Zeng ○ Cheng, Wang ○ Xian and Cai ○ Long, who formulated a group for telephone fraud and obtained the financial assets of people in China from internet messages and phone calls in Taiwan. In July 2016, the head of the group, Fan ○ Xuang (nicknamed "Brother Bing") provided capital and instructed Lu ○ Chang to rent a place in Fuxing Township, Changhua County, and grouped the team members to make fake phone calls and internet messages to people in China. The group tried with cold calling or group messages. For cold calling, Fan ○ Xuan set up a Skype account and obtained the basic information (including phone numbers and bank accounts) of people in China with an unidentified code to have the members of the group make phone calls. Group messages were sent based on the platform set up by illegal system owners. They sent messages to unspecified people in China by telling them that they have unpaid phone bills and therefore they are required to call back. Then 8 people in the group including Lin ○ Wei, Li ○ Xiong, He ○ Xuan, Fang ○ Jie, Zhang ○ Chuan, Zeng ○ Chn, Wang ○ Xian and Cai ○ Long pretended to be the phone reps of China Telecom and told victims to call back the public officers in China. They successfully obtained personal info during the process of ID verification, and claimed that they could help the victims transfer phone calls to the local police office. Then they transferred the calls to the other group of people in

the same group who pretend to be police officers and team lead of the policemen, including Fan ○ Xuan, Lu ○ Chang, Lin ○ Zhan, Chen ○ Duan, Yao ○ Bao, Wu ○ Cong, Chen ○ Hao and Chen ○ Sui, totally 8 people. They told the victims that their ID has been stolen and involved in drug selling or money laundering cases and therefore obtained the info of their bank accounts as well as balance. Then they told the victims that they have to change the barcode in the bank cards in order to ensure their money is protected, in order to pursuede them to set up their passcode in English at ATMs. These victims made mistakes when using the system because of English language, and therefore accidentally transferred their funds to the accounts of the group. Then the group informed someone unidentified via Skype phone to pick up the money before being discovered. Each of the members shared in the profit (about 85% of the fund) based on their role (First group takes 8% commission while second group takes 10%-20% commission). From August 1st to 31st of 2016, this group committed 59 cases and illegally made a profit of NTD3,399,750. The entire case has been referred by Central Region Mobile Workstation to be prosecuted by the Taiwan Changhua District Prosecutors Office.

(2) Embezzlement

(a) Statistics:

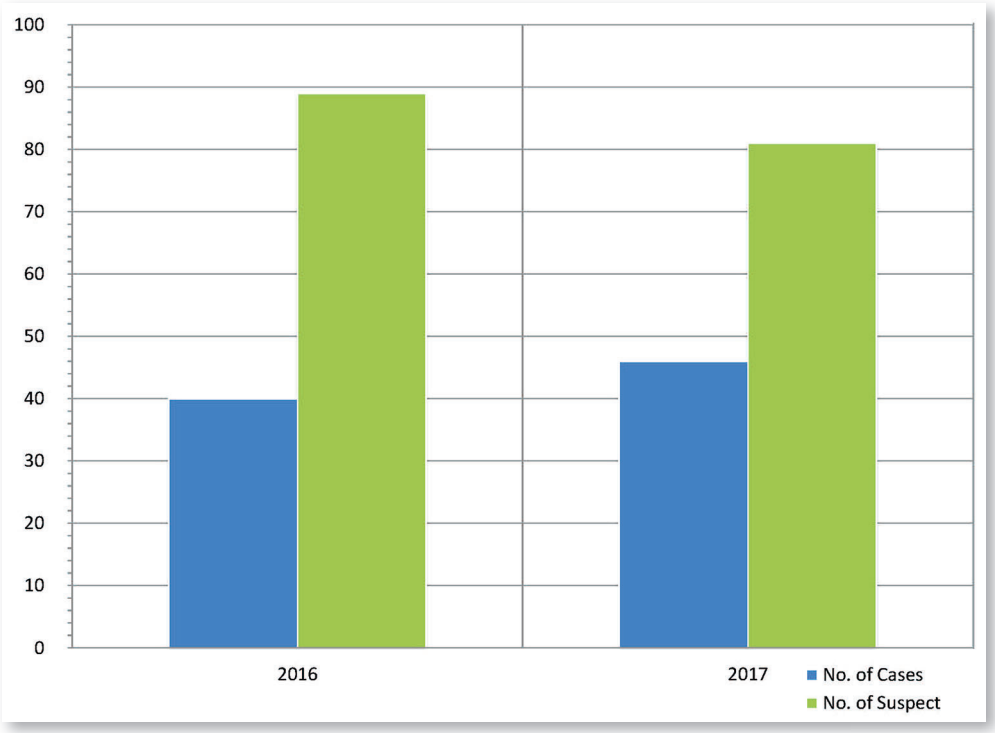
The Bureau transferred 46 cases of embezzlement this year, compared to 40 cases in 2016, showing an increase of 15.00%. The number of suspects was 81 compared to 89 in 2016, showing a decrease of 8.99%. The amount of money involved in these cases reached NTD13,113,667,070 compared to NTD3,580,100,098 in 2016, showing

an increase of 26.72%. (For details, please see Table 2.03, 2.04, 2.08 and Graph 2.07, 2.08)

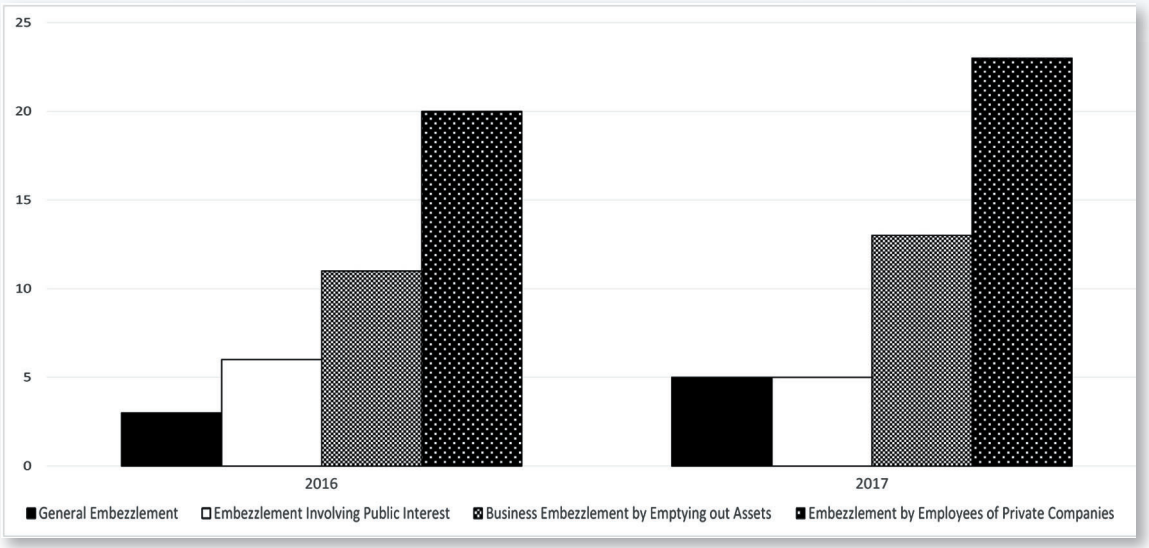
Table2.08 Comparison of Statistics of Embezzlement Cases and Types over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change	Type of Embezzlement			
									General Embezzlement	Embezzlement Involving Public Interest	Business Embezzlement by Emptying out Assets	Embezzlement by Employees of Private Companies
2016	40	100.00%	100.00%	89	100.00%	100.00%	3,580,100	100.00%	3	6	11	20
2017	46	115.00%	15.00%	81	91.01%	-8.99%	13,113,667	266.29%	5	5	13	23

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



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



Case Type:

(1) General embezzlement: 5 cases.

(2) Embezzlement involving public interest: 5 cases.

(3) Business embezzlement of emptying out assets: 13 cases (also listed in corporate corruption).

(4) General business embezzlement: 23 cases.

(For details, please see Table 2.03, 2.08 and Graph 2.08)

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

Liu ○ Ting involved in embezzlement

Liu ○ Ting worked at Ya ○ International Corporation as an accountant. She was responsible for payroll accounts and recording receipts on the books. Between Feb. 2009 and Dec. 2015, she knew that there was no supervision mechanism for the payroll account transactions, so she transferred salary money in Mega International Commercial Bank (Taichung Branch) that was supposed to be distributed to the

employees to her own personal account in the same Branch for a total amount of NTD235,899,549. She transferred the amount to her personal account in Taiwan Bank (Nangang branch as well as Taichung Industrial Park Branch). She also transferred the money to Chou ○ Zhen's bank account in CTBC Bank (Kaohsiung branch), Shi ○ Zheng's account in Neihu Post Office, Zhang ○ Han's account in Taichung Daquan St. Post Office, and the company accounts of Chong Guang International Incorporated in Taipei Fubon Bank (Zhonggang Branch) as well as Trust Union under Han Shen Department Store (Gangdu Branch) to do personal shopping including brand name clothing, high-end jewelry, watches, suitcases, and SPA. She also transferred the money to the bank account of the couple, Liao ○ Hong, who were not aware of such action, to pay for their debt and personal spending. She also asked her relative, Liao ○ Hui, to be the fake front person to purchase a building in Taichung City, Xitun Dist. located on Zhishan Rd. She also transferred the money several times between December 2014 and December 2015 to Liao ○ Hui's bank account in Fist Bank (Pei-Tun Branch) to pay for her mortgage and the down payment of real estate. The entire case has been referred by Taichung City Field Office to be prosecuted by the Taiwan Taichung District Prosecutors Office.

(3) Breach of Trust

(a) Statistics:

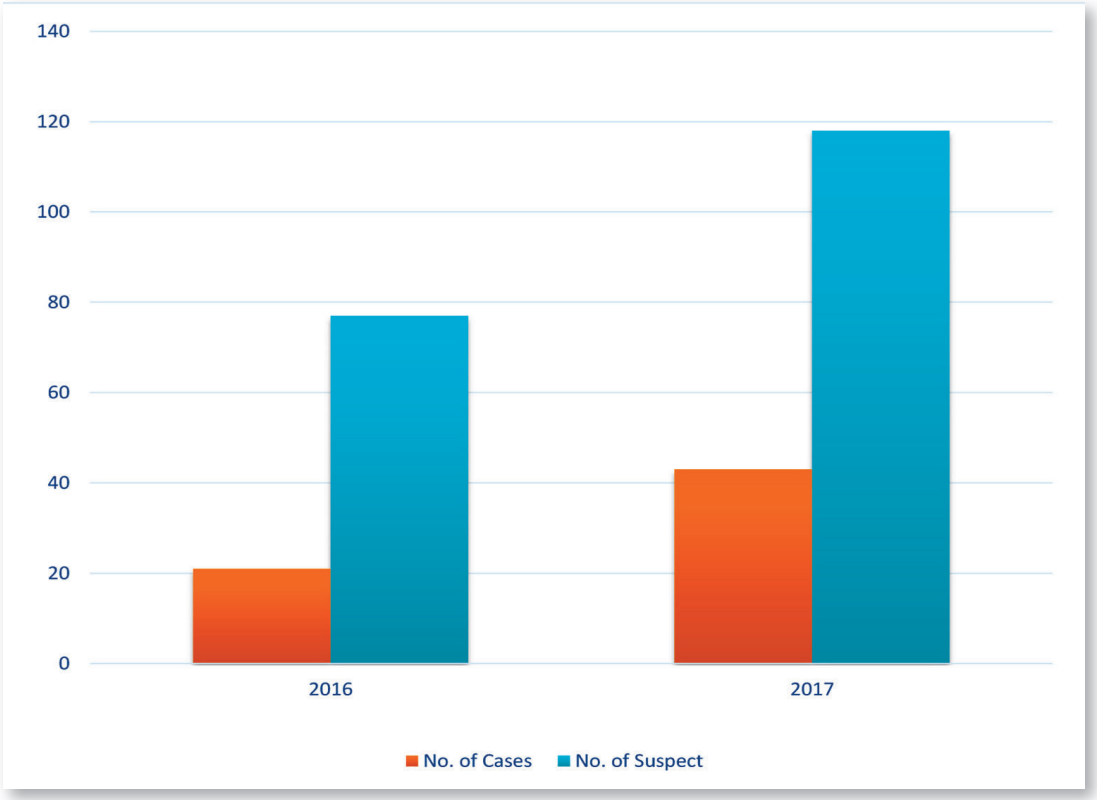
The Bureau transferred 43 cases of breach of trust this year, compared to 21 cases in 2016, showing an increase of 104.76%. The number of suspects was 118 compared to 77 in 2016, showing an increase of 53.25%. The amount of money involved in these cases reached NTD8,543,462,683 compared to NTD 2,926,461,044 in 2016,

showing an increase of 191.94%. (For details, please see Table 2.03, 2.04, 2.9 and Graph 2.9)

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

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	21	100.00%	100.00%	77	100.00%	100.00%	2,926,461	100.00%
2017	43	204.76%	104.76%	118	153.25%	53.25%	8,543,462	191.94%

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



Case Type:

(1) Breach of trust of emptying out assets: 21 cases (also listed as corporate corruption).

(2) General breach of trust: 22 cases.

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

Breach of trust by principle of Private Da ○ Vocational School, Chen ○ Juan

Chen ○ Juan was the principle of Private Da ○ Vocational School in Yunlin County, and her spouse Huang ○ Yao was assisting her to deal with various matters at the school as well. Weng ○ Ping was the actual responsible person of the school's cafeteria. Zhuang ○ Ru was the director of accounting, as a proxy, between August and Sept in 2007. The school made the students pay for lunch every semester (with about 3000-4000 students) and the principle designated Weng and Zhuang to take care of purchasing the food from 4 caterers, including Xin ○ Food Factory, Song ○ Lin Food Factory, Mei ○ Food incorporated, and Wei ○ Xiang Food Factory, at $35 to $45 per lunch box. However, Chen ○ Juan and Huang ○ Yao intended to profit from the lunch money, and, starting from October 2002, the principle instructed Weng and Zhuang to receive a kickback of $4-9 per lunch box from these 4 caterers. Once these caterers received the money from the school, they would transfer the money in cash to Weng or Zhuang early the next month as kickback. Weng and Zhuang then separated the kickback to 2 parts, based on the instruction of Chen and Huang, to provide one part of the kickback to Huang's sister Huang ○ Jing for their parents' living cost, and repay the debt for the school. Starting from January 28, 2008, they deposited the money on an irregular basis to a bank account in Taichung Commercial Bank opened by Lin ○ Hui (dummy account). The other part of the kickback was handed over to Chen or Huang in person. As of January

2015, Chen has received kickbacks totaling $41,810,539, damaging the assets of Da ○ Vocational School. The entire case has been referred by Yunlin Station to be prosecuted by the Taiwan Yunlin District Prosecutors Office.

(4) Usury

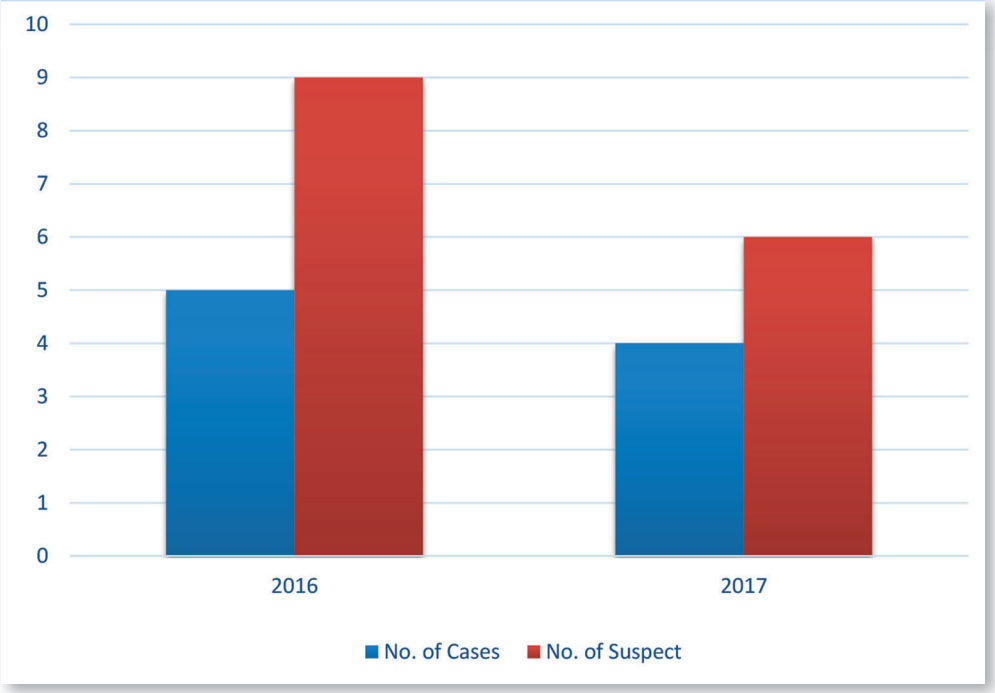
(a) Statistics:

The Bureau transferred 4 cases of usury this year, compared to 5 cases in 2016, showing a decrease of 20%. The number of suspects was 6 compared to 9 in 2016, showing a decrease of 33.33%. The amount of money involved in these cases reached NTD 604,314,798 compared to 70,830,000 in 2016, showing an increase of 753.19%. (For details, please see Table 2.03, 2.04, 2.10 and Graph 2.10)

Table2.10 Comparison of Statistics of Usury Cases over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	5	100.00%	100.00%	9	100.00%	100.00%	70,830	100.00%
2017	4	4.00%	-20.00%	6	66.67%	-33.33%	604,314	753.19%

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



(b) Major cases:

Liu ○ Shen was involved in a usury case.

Liu ○ Shen was working for Zeng ○ Huang as the special assistant of Ci ○ Corporation since early December, 2013. He knew that Zeng ○ Huang was in need of capital in order to pay the second term of the Jiu ○ Company equity, so he collaborated with Hsu ○ Xin to attempt usury. On January 13, 2014, he used the name of Lin ○ Hang and signed a loan agreement with Zeng. In the agreement, Zeng consented to transfer the company's equity with related documents as collateral to borrow $264,600,000 from Hsu. Then Hsu charged interest of 4.5% per month. On the same day, Hsu transferred US$88.2 million to the designated account by Xu ○ Hong in Golden Free Holding Limited. However, Zeng couldn't pay back the interest after making a payment of NTD2 million, 7 million and 3 million interest to Liu ○ Shen on

3 respective dates (February 13th, February 27th and March 10th of 2014). He paid a total of NTD12 million interest. Hsu then transferred the equity that was provided by Zeng as assurance. On March 25, 2014, Huang ○ Company discharged Zeng's role as the chairman of Jiu ○ Company. What Liu ○ Shen and Hsu ○ Xin did has broken the Criminal Code for Article 344 Paragraph 1 on usury. The entire case has been referred by Taipei City Field Office to be prosecuted by the Taiwan Shilin District Prosecutors Office.

(5) Smuggling

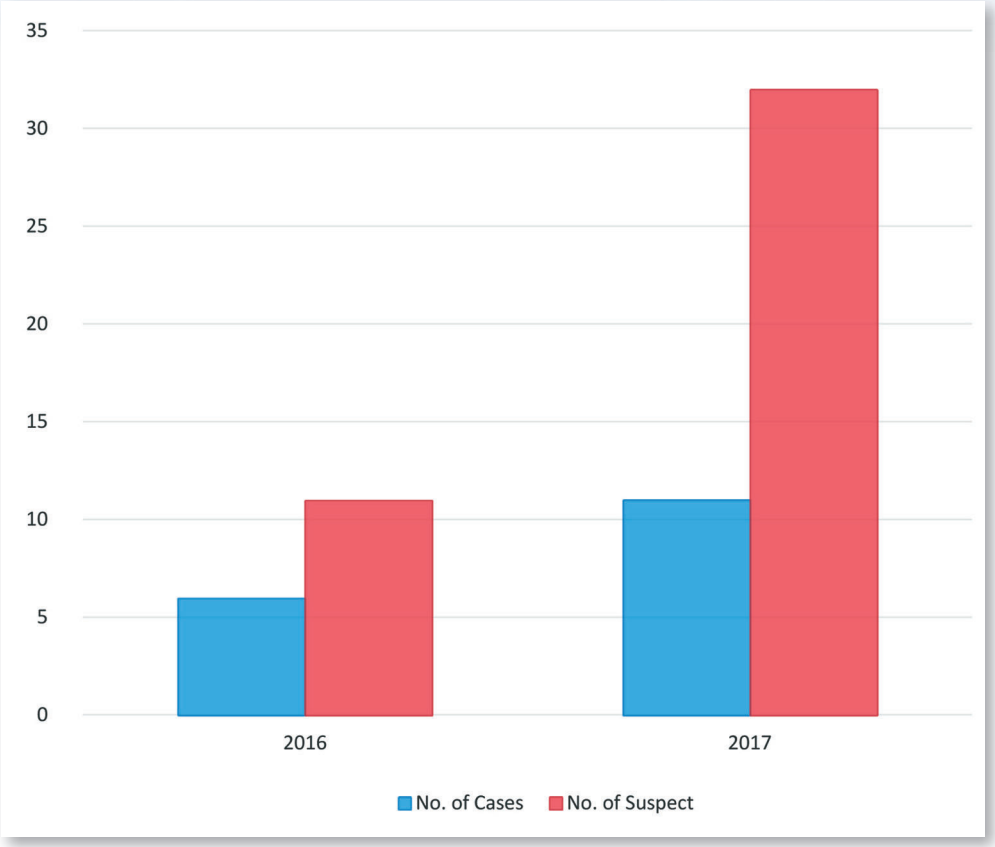
(a) Statistics:

The Bureau transferred 11 cases of smuggling this year, compared to 6 cases in 2016, showing an increase of 83.33%. The number of suspects was 32 compared to 11 in 2016, showing an increase of 290.91% . The amount of money involved in the cases reached NTD122,067,575 compared to NTD44,954,648 in 2016, showing an increase of 171.54%. (For details, please see Table 2.03, 2.04, 2.11 and Graph 2.11)

Table2.11 Comparison of Statistics of Smuggling Cases over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	6	100.00%	100.00%	11	100.00%	100.00%	44,954	100.00%
2017	11	183.33%	83.33%	32	290.91%	190.91%	122,067	171.54%

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



Case Type:

(1) Container smuggling: 5 cases.

(2) Fishing boat smuggling: no cases.

(3) Entrainment smuggling: 4 cases.

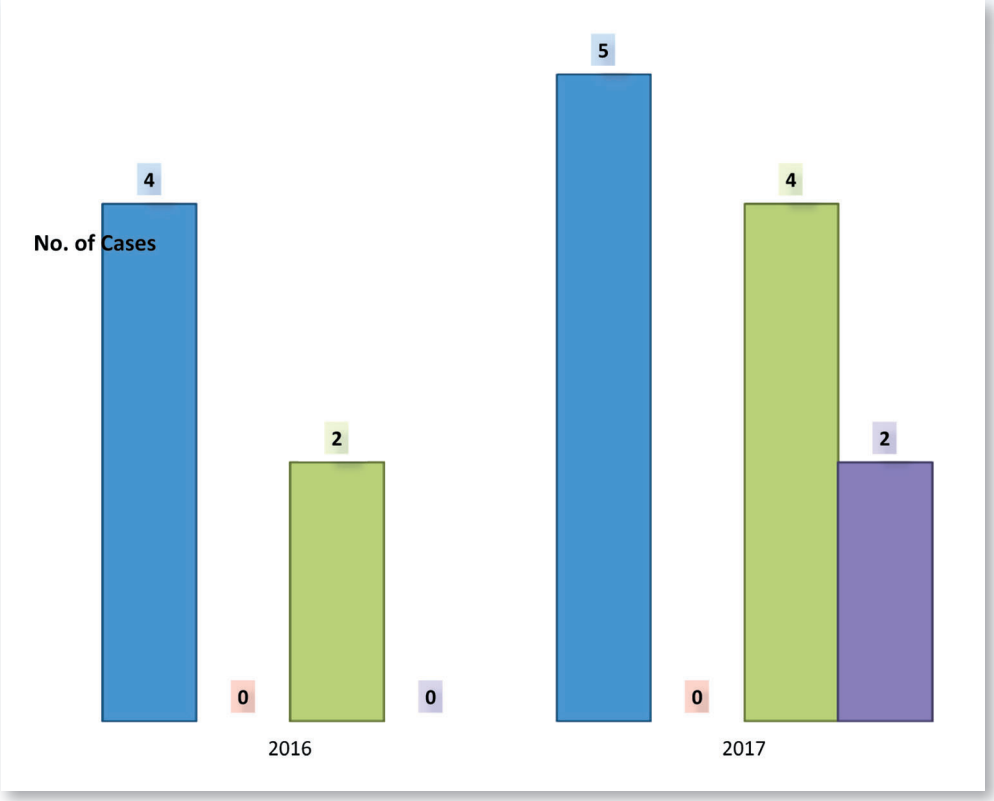
(4) Air smuggling: 2 cases.

(For details, please see Table 2.12 and Graph 2.12)

Table2.12 Comparison of Statistics of Smuggling Cases over the Past 2 Years, by Type

Item / Year	Total		Smuggling By Container		Smuggling By Fishing Boats		Smuggling by carry-on		Smuggling by air freight	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2016	6	11	4	6	0	0	2	5	0	0
2017	11	32	5	5	0	0	4	5	2	22

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



(b) Major cases:

Actual responsible person Huang ○ Ze from Yuan ○ Corporate involved in the Smuggling Penalty Act

Huang ○ Ze was the actual responsible person of Yuan ○ Corporate. He knew that the dry mushrooms and soft mushroom strings produced in China were considered items under constraint, according to Article 2 Paragraph 3 of the Smuggling Penalty Act promulgated by the Executive Yuan. In addition, pork tenderloin and hams may not be imported into Taiwan without inspection and quarantine. However, he attempted to smuggle these items from Hong Kong Li ○ Group and hide them inside containers. He claimed that those items are LED Fiber modules and smuggled those items via Ever Shine (Cargo E #0837-

077) represented by Evergreen International Corporation, and the Corporation was unaware of such items. He then stored the containers in Ji ○ International Logistics Incorporated's warehouse located on Wharf No. 63, Port of Kaohsiung Free Trade Zone on August 23, 2016, where such items were discovered by the Kaohsiung Customs. Customs also found a total of 3,610 kilograms of dry mushrooms, 5,360 kilograms of dry mushroom strings, 960 kilograms of pork tenderloin and 2,010 kilograms of hams in the cargo, for a total of about NTD10 million market value. Among these items, the dry mushrooms and dry mushroom strings were considered controlled items based on Article 2 of "Control items and Control Methodologies". Also, according to the rules of Taiwan customs, the pork tenderloin and hams are supposed to be examined, with the company applying for examination from the Agriculture Commission. Otherwise, they are not allowed legally to be imported into Taiwan. Huang and all have broken the Smuggling Penalty Act and Statute for Prevention and Control of Infectious Animal Disease. The entire case has been referred by Kaohsiung Station, Marine Affairs Field Office to be prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(6)Violations of the Tax Collection Act

1. Statistics:

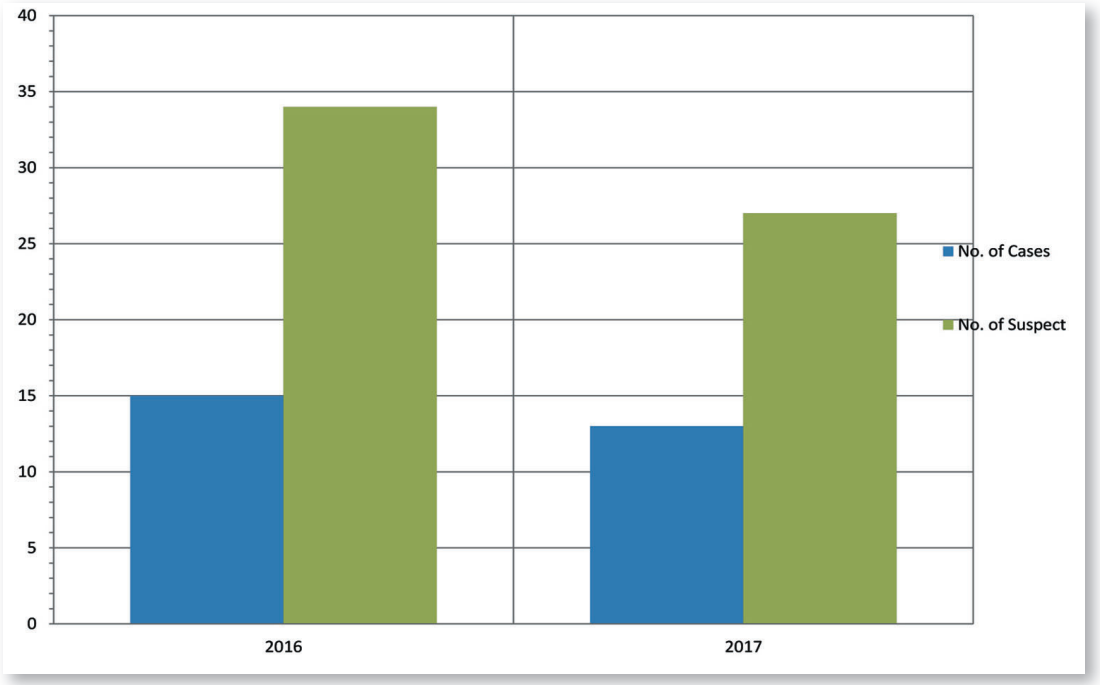
The Bureau transferred 13 cases of violations of the Tax Collection Act this year, compared to 15 cases in 2016, showing a decrease of 13.33%. The number of suspects was 27 compared to 34 in 2016, showing a decrease of 20.59%. The amount of money involved in these cases reached NTD 1,148,828,196 compared to NTD 2,818,611,837 in

2016, showing a decrease of 59.24%. (For details, please see Table 2.03, 2.04, 2.13 and Graph 2.13)

Table2.13 Comparison of Statistics of Cases concerning Violation of Tax Collection Act over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	15	100.00%	100.00%	34	100.00%	100.00%	2,818,611	100.00%
2017	13	86.67%	-13.33%	27	79.41%	-20.59%	1,148,828	-59.24%

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



Case Type:

(1) Tax evasion: 10 cases.

(2) Violation against proxy payment: 1 case

(3) Solicit or helping on tax evasion: 1 case

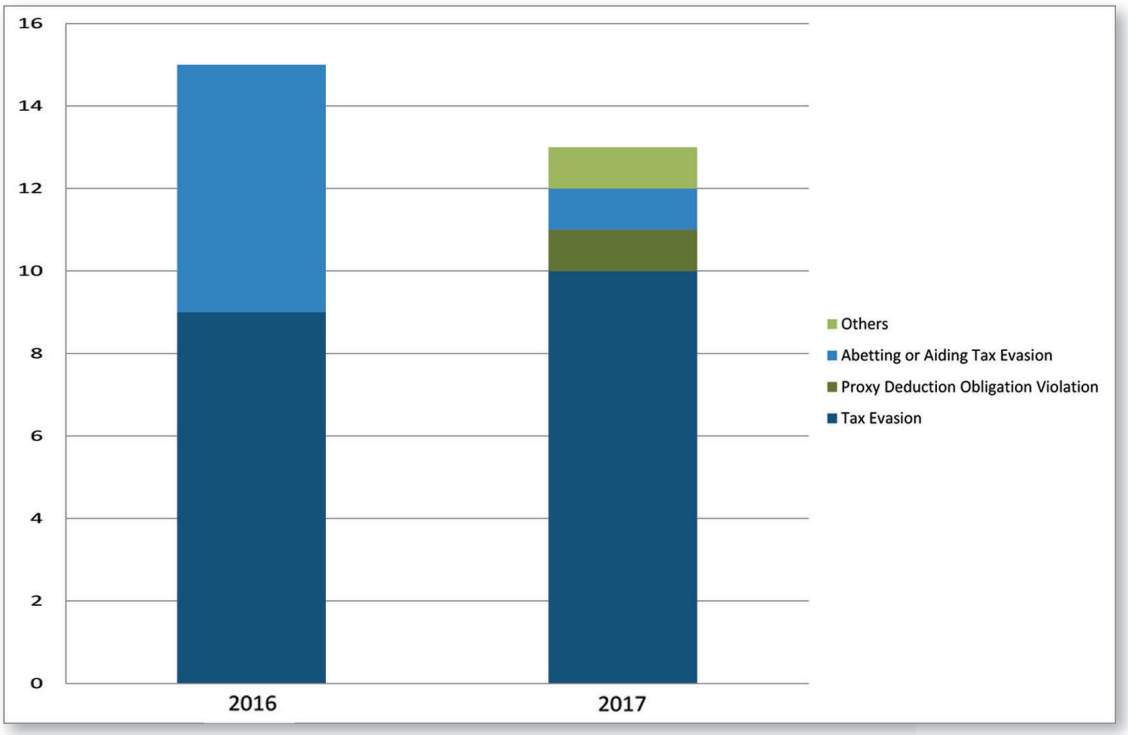
(4) Others: 1 case.

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

Table2.14 Comparison of Statistics of Cases Concerning Violations of Tax Collection Act over the Past 2 Years, by Type

Item / Year	No. of Cases Total	Percentage	Rate of Change	Tax Evasion	Proxy Deduction Obligation Violation	Abetting or Aiding Tax Evasion	Others
2016	15	100.00%	100.00%	9	0	6	0
2017	13	86.67%	-13.33%	10	1	1	1

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



(a) Major cases:

Huang ○ Xiong involved in violation of Tax Collection Act

Huang ○ Xiong was the responsible person of Zhao ○

Incorporated, also the business owner as stipulated in Article 4 of the Business Entity Accounting Act. He knew that based on the Tax Collection Act and the Income Tax Act, he was supposed to pay income tax for his business, but he attempted to violate the Business Entity Accounting Act and avoided paying business income tax. Starting from December 15, 2016, he set up an overseas account in Mauritius named Glory Formosa Co., Ltd (hereinafter referred to as "G Company") as a foreign subsidiary company of Zhao ○ Incorporated, and then opened an OBU account in the name of the G Company at Mega International Commercial Bank (Fongyuan Branch). Then he set up AMCOMA ARABIA CO., LTD (hereinafter referred to as "A Company"), Premier Choix Inc (hereinafter referred to as "P Company"), and Rapesco Group Co., Ltd (hereinafter referred to as "R Company") in Virgin Islands, then opened an OBU account at Mega International Commercial Bank (Singapore Branch) in the name of R Company, and opened two OBU accounts in the names of P Company and A company at Mega International Commercial Bank (Hong Kong Branch). All these 4 companies are just paper companies. Huang then used these 4 offshore accounts to fabricate transaction records with Zhao ○ Incorporated since December 15, 2006 to evade business income tax. Here's how he did it: (1) He instructed international sales including Wang ○ Zhen etc. to input the name of items, number of units, and real unit price for items that have been agreed with international clients into the company's ERP system. Then, Huang produced 2 different types of invoices by adding a percentage (lowering the unit price). Then the other staff used the invoices to produce application documents to the customs broker for the customs declaration, and no matter what the actual transaction

companies were, they all used the name of A Company (for clients outside the Americas and Europe), P Company (clients in Americas) and R Company (clients in Europe and Central/South America), to declare for exporting. Afterwards, the customs broker produced 2 types of invoices to return to Zhao ○ Incorporated, for the company to upload these invoices with real amounts for the actual clients to enable them to pick up the deliveries. The second type of invoice with lowered price was then used to declare for income tax to Taiwan's tax agency to evade taxation. 2. Huang ○ Xiong hid the actual profit of Zhao ○ Incorporated and requested all international clients to transfer the actual payment to the OBU account of the G Company. Then, he categorized all the clients by location and transferred the payments separately to the A Company (for clients outside the Americas and Europe), P company (clients in Americas) and R Company (clients in Europe and Central/South America) bank accounts in the aforementioned Hong Kong Branch and Singapore Branch. Then, the accountant of the Zhao ○ Incorporated, including Wang, wired the money from A, P, and R Company bank account based on the percentage set up by Huang to the bank account of Zhao ○ Incorporated in Fongyuan Branch to make it seem like A, P and R Company had transactions with Zhao ○ Company. From 2007 to 2014, Zhao ○ Incorporated has evaded a total of NTD 1,329,057,807. The entire case has been referred by Central Region Mobile Workstation to be prosecuted by the Taiwan Taichung District Prosecutors Office.

(7) Counterfeit / Alteration of Currency or Valuable Securities

(a) Statistics:

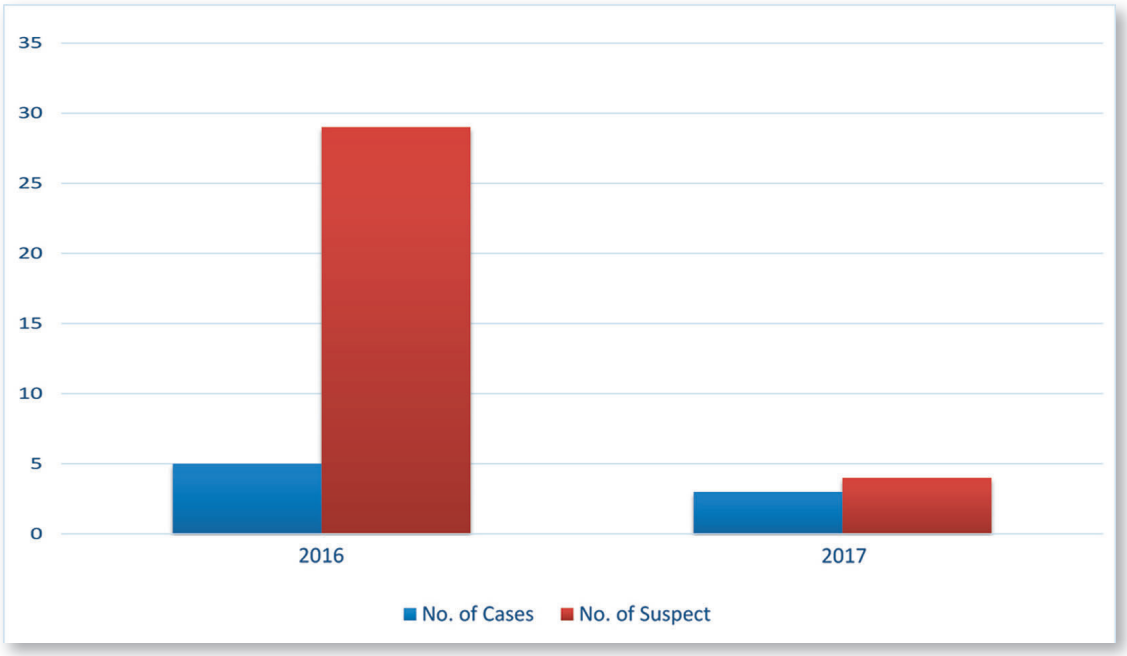
This year, the Bureau transferred 3 cases of counterfeiting /

alteration of currency or valuable securities, compared to 5 cases in 2016, showing a decrease of 40%. The number of suspects was 4 compared to 29 in 2016, showing a decrease of 86.21%. The amount of money involved in these cases reached NTD36,945,100 compared to NTD 291,506,377 in 2016, showing a decrease of 82.34%. (For details, please see Table 2.03, 2.04, 2.15 and Graph 2.15)

Table2.15 Comparison of Statistics of Counterfeiting/Alteration of Currency or Valuable Securities Cases over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	5	100.00%	100.00%	29	100.00%	100.00%	209,156	100.00%
2017	3	60.00%	-40.00%	4	13.79%	-86.21%	36,945	-82.34%

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



Case Type:

(1) Fake currency: 1 case.

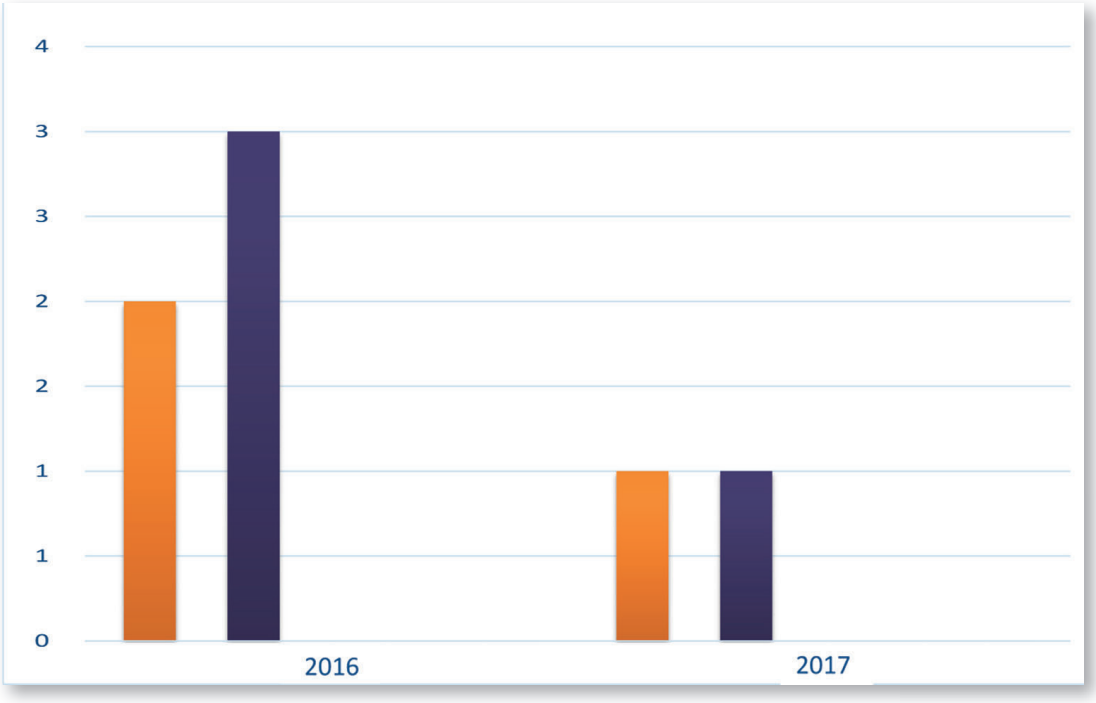
(2) Fake securities: 2 cases.

(For details, please see Table 2.03, 2.16 and Graph 2.16)

Table2.16 Comparison of Statistics of Counterfeiting/Alteration of Currency or Valuable Securities Cases over the Past 2 Years, by Type

Item / Year	Counterfeit/ Alteration of National Currency	Counterfeit /Alteration of Valuable Securities								
		Subtotal	US Dollars	RMB	Negotiable Note	Stock	Credit Card	Debit Card	Other Foreign Currency	Others
2016	0	5	2	0	3	0	0	0	0	0
2017	1	2	1	0	1	0	0	0	0	0

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



(b) Major cases: N/A

(8) Violations of Tobacco and Alcohol Administration Act

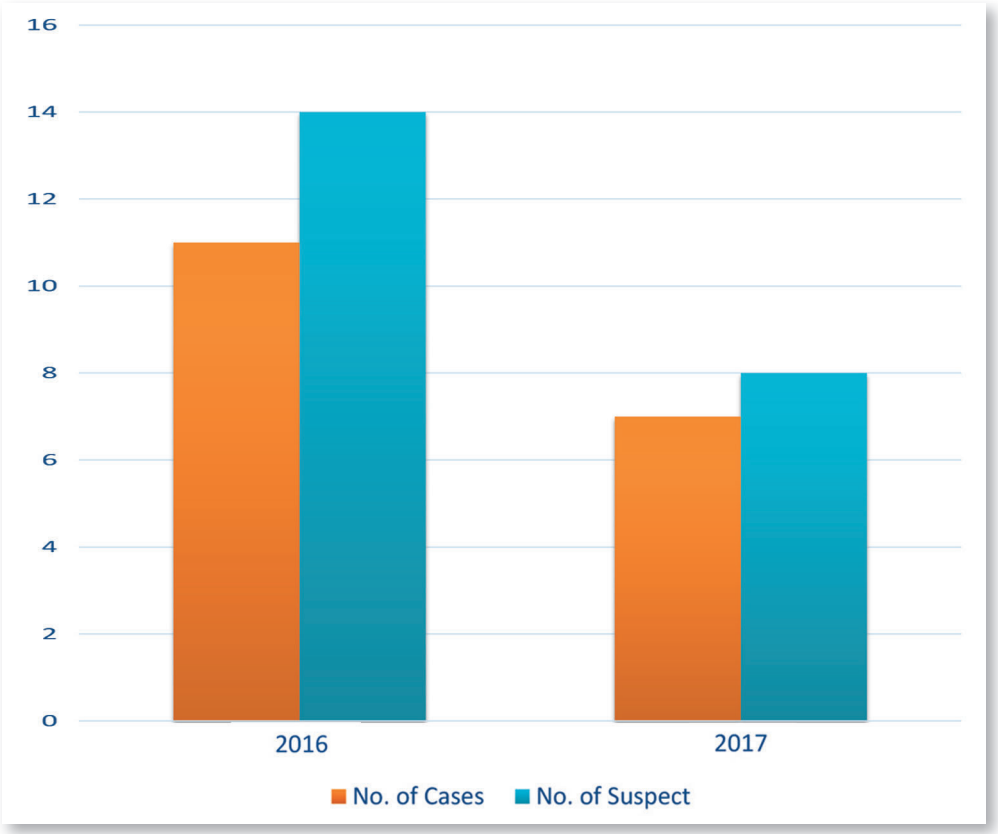
(a) Statistics:

The Bureau transferred 7 cases of violations of Tobacco and Alcohol Administration Act this year, compared to 11 cases in 2016, showing a decrease of 36.36%. The number of suspects was 8 compared to 14 in 2016, showing a decrease of 42.86%. The amount of money involved in these cases reached NTD 4,200 compared to NTD 11,380,000 in 2016, showing a decrease of 99.96%. (For details, please see Table 2.03, 2.04, 2.17 and Graph 2.17)

Table2.17 Comparison of Statistics of Cases Concerning Violations of Tobacco and Alcohol Administration Act over the Past 2 Years

Item / Year	No. of Cases	Rate of Change	No. of Suspect	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	11	100.00%	14	100.00%	11,380	100.00%
2017	7	-36.36%	8	-42.86%	4	-99.96%

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



(b) Major cases: N/A

(9) Violations of the Banking Act

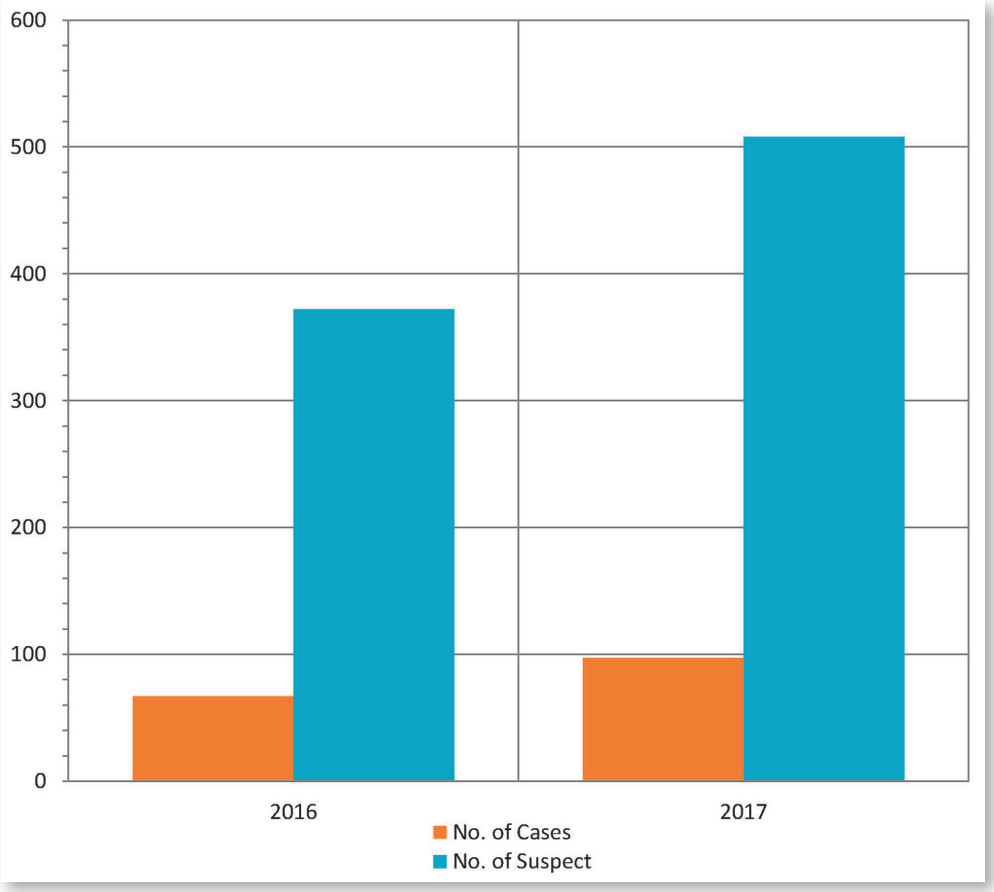
(a) Statistics:

The Bureau transferred 97 cases of violations of the Business Secrets Law this year, compared to 67 cases in 2016, showing an increase of 44.78%. The number of suspects was 508 compared to 372 in 2016, showing an increase of 36.56%. The amount of money involved in these cases reached NTD162,720,756,072 compared to NTD36,463,597,566 in 2016, showing an increase of 346.37%. (For details, please see Table 2.03, 2.04, 2.18 and Graph 2.18)

Table2.18 Comparison of Statistics of Cases Concerning Violation of Banking Act over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	67	100.00%	100.00%	372	100.00%	100.00%	36,463,597	100.00%
2017	97	144.78%	44.78%	508	136.56%	36.56%	162,760,756	346.37%

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



Case Type:

(1) Illegal absorption of capital cases: 55 cases.

(2) Transactions conducted for domestic and foreign exchange businesses without the approval of the government: 33 cases.

(3) Breach of trust by financial personnel: 5 cases (also listed as corporate corruption).

(4) Fraudulent Solicitation for money from financial institutions: 2 cases.

(5) Receiving improper interest by financial personnel: 1 case (also listed as corporate corruption).

(6) Illegal Loan Release by financial personnel: 1 case (also listed as corporate corruption).

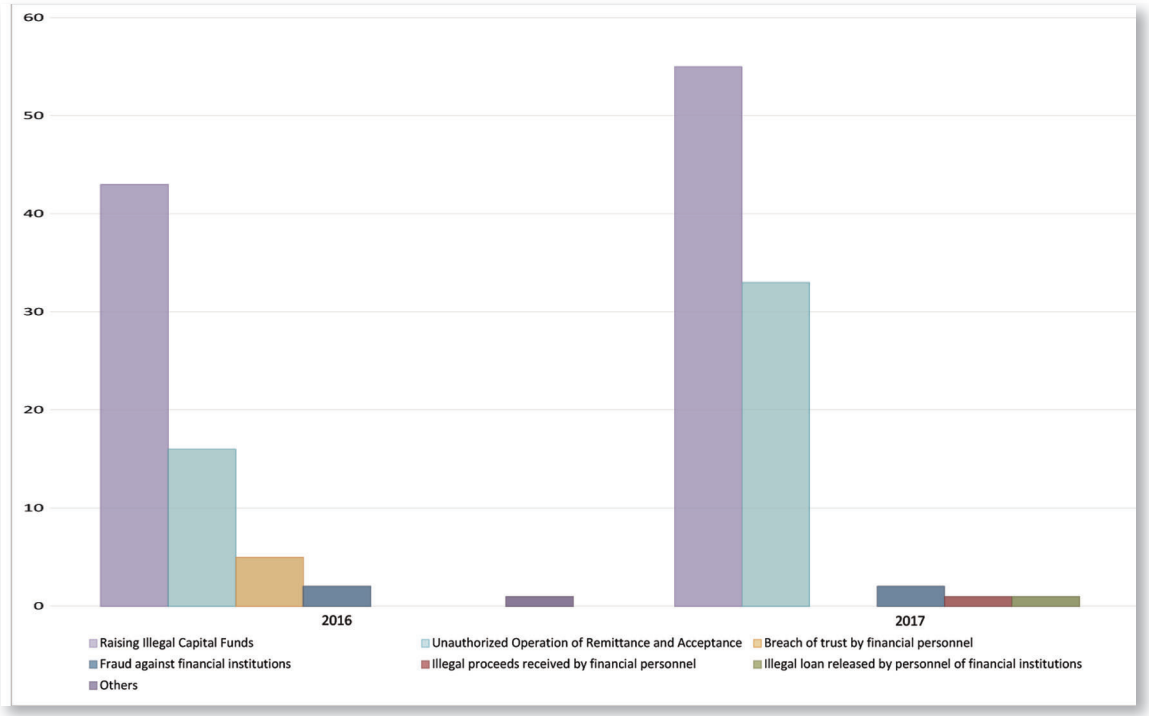
(7) Others: no cases.

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

Table2.19 Comparison of Statistics of Cases Concerning Violation of Banking Act over the Past 2 Years, by Type

Item / Year	No. of Cases	Percentage	Rate of Change	Raising Illegal Capital Funds	Unauthorized Operation of Remittance and Acceptance	Breach of trust by financial personnel	Fraud against financial institutions	Illegal proceeds received by financial personnel	Illegal loan released by personnel of financial institutions	Others
2016	67	100.00%	100.00%	43	16	5	2	0	0	1
2017	97	144.78%	44.78%	55	33	5	2	1	1	0

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



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

(i) ○ Bao Life Incorporated Chen ○ Xue and Yuan ○ Corporation Wang ○ Zhe, involved in fraud

Li ○ Rui was the actual responsible person and president of Tien ○ Asset Management Incorporated and Rui ○ International Corporation. Li ○ Fong was the actual responsible person and executive manager of ○ Bao Life Incorporated and ○ Fang Development Incorporated. Both of them knew that they could not start selling/purchasing, broker, or manage grave towers unless they have the facilities, and, based on Article 2 Subparagraph 6 of the Mortuary Service Administration Act, receive a permit and

business registration, as grave towers do not belong to the real estate or equity with certain economic value based on social culture. However, they registered this business as a real estate selling and brokerage company. Through Tian ○、Rui ○、○ Bao and ○ Fang Companies they established, and signed, a brokerage agreement with ○ Ning Incorporated, ○ Song Incorporated and Qi ○ Incorporated; through the upstream dealer Jin ○ Shun Incorporation and Fong ○ Logistic Management Consulting, they obtained access to several facilities with a low price of NTD23,000 – 38,000 per unit. These properties did not have the permit issued by regulators for the permanent use as grave towers. They hired salespeople to solicit unspecified holders to sell their grave towers, and in the name of Tian ○ Company they recruited over 100 salespeople and targeted older investors who have invested in unlisted stocks or failed to sell/buy grave towers. They claimed that they could sell the grave towers for them and they would be able to sell for a higher price within a short period of time, or they fabricated buyers that did not exist in the government or listed companies, and used fake contracts to announce to these potential buyers that they have had plans for a lot of families and tax savings for large corporations. Therefore, they were willing to purchase the units with 3 times to 12 times more than the market price (i.e. NTD300,000 – 1 million). These investors believed them, so they purchase the aforementioned permanent permit unit with prices of NTD80,000, 98,000 or 120,000. And they arranged reselling those towers to bigger buyers with unit prices from NTD300,000 to 1 million. From March 2014 to August 2017, Tien ○ Company has solicited capital up to NTD465,246,166. Rui

◯ Company has solicited up to NTD164,425,173, ◯ Bao company solicited NTD381,308,350, and ◯ Fang Company gained up to NT$56,051,305. The total amount was up to NT$1,067,030,994. Li and the others have broken Article 29-1 Paragraph 1 in the banking Act, as well as in Article 125 Paragraph 1 of the same Act, and Article 339-4 Paragraph 1 Subparagraph 1of the Criminal Code. They also violated Article 3 Paragraph 1 of the Organized Crime Prevention Act. The entire case has been referred by Taipei City Field Office to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(ii) Au ◯ Feng Company involved in violation against the Banking Act

Dai ◯ Ming (Malaysian Chinese) was the responsible person of Taiwan Tong ◯ Technology Incorporated, responsible for offline organization of MFC Club development in Taiwan. Wang ◯ Mu was the actual responsible person of the Ao ◯ Fen International Co., Ltd. His role was to solicit unspecified people to join the MFC Club as members or owners. Ye ◯ Cen (the spouse of Wang ◯ Mu) was the registered responsible person of the Ao ◯ Fen International Co., Ltd, responsible for finance. Cai ◯ Hua was an employee of the Ao ◯ Fen International Co., Ltd., in charge of connecting with the members or operators of the MFC Club website, selling points, and bookkeeping. Xu ◯ Jun, Liu ◯ Feng, Lin ◯ Zhang, Huang ◯ Xia and Liao ◯ Ci were all operators of the website.

MFC Club was a social media company under Malaysian MBI group set up by mface. They provided a platform of virtual currency and GRC games. The investors could pay by cash or wire the money

to the designated account to register at MFC Clubs website in order to obtain an account. The website distributes certain GRC to the accounts of the investors based on the investment packages, and the users can purchase tokens accordingly. Based on the design of the website, the investors will have to pay 10% from selling the tokens to MBI, and 30% will be deducted for compulsory buy back (this strategy helps promoting the sales of the token). Five % of the sales profit will be converted to E-credit (i.e. credits to purchase items, such as e-ticket or securities based on the card issued by Shan ○ Company at certain stores). The rest of the 55% will be transferred to the account of M currency, and the investors could take it back or use it to register a new account. In order to ensure that the value of the token keeps rising and make a lot of profit, MFC Club has to recruit other investors to inject capital to purchase the tokens. Their advertisement claimed that the ROI could be up to 1.5 times more than the investment capital every 6 months and annual interest is 125%. The company also stressed that the benefits for the investors include the fact that they only need to participate once to be benefited permanently, and that they can multiply their investment money by multiplying their interest without referrals to help them become financially independent (i.e. bonus without referrals). They also encouraged the members to develop offline organizationa with referral bonus, matching bonus and counselling bonus. The investors can receive up to 6 generations of counselling bonus. The 9 people including Dai ○ Ming, Wang ○ Mu, Yeh ○ Cen knew that MBI company was not allowed to manage banking business without a permit from regulators, and they were not

allowed to loan, accept capital, and solicit capital to multiple people or unspecified consumers in the name of making them shareholders and/or paying them bonus or interest as reciprocity. Between August 2012 and August 2016, they collaborated with Zhang ○ Fa to promote this website in Taiwan by violating the Banking Act, and developed an offline organization by designating Dai ○ Ming to promote MFC Club, and Wang ○ Mu acted as the brokerage in Taiwan. They hosted several seminars and solicited people to join and invest in MFC Club via online ads, and sold collective registration points to 412 investment accounts. They solicited a total of NTD1,642,626,125. The entire case has been referred by Central Region Mobile Workstation to be prosecuted by the Taiwan Taichung District Prosecutors Office.

(iii) Sen ○ International Company, Duan ○ Lin involved in violating Banking Act

Luo ○ Sen (Malaysian) was the responsible person of Hui ○ International Company Ltd., and the actual responsible person for Sen ○ International Company Ltd., Hui ○ Asia Company Ltd., and Peng ○ China Transmittance company (hereinafter referred to as "BKK") that registered in Singapore. Duan ○ Lin was his girlfriend, and originally the responsible person of Sen ○ International Company Ltd. (taken over by a Malaysian Pang ○ La Chang in 2016), as a manager in Taiwan for Luo. Zheng ○ Fang was the responsible person of Fei ○ Management Consulting Company. Those companies did not receive approval from the Board to conduct transmittance business, but started such business illegally since March 2013, and made profit from transmittance

fee and FX. Luo ○ Sen, Duan ○ Lin and Zheng ○ Fang claimed that Hui ○ International Company Ltd. needed to transfer funds and set up an OBU account in the name of BKK in Hua Nan Bank. Sen ○ International Company was established on October 21, 2011, and received permission of private employment from the Ministry of Labor, so they started the business of declaring salaries for foreign labors as an agency based on the official letter from Central Bank No. 0980028398. The group then started opening offices all over, and borrowed the employment permit from Fei ○ Management Consulting Company between 2012 and 2013 to open salary transmittance for foreign workers. Luo was not able to enter to Taiwan because Taiwan Keelung District Court sentenced him to 5 years of probation. Therefore, all remittance business in Taiwan was taken care of by his girlfriend Duan ○ Lin, with him managing overseas. Sen ○ International Company Ltd. Opened an accounting center and central Management center in Taoyuan City and Taichung City, and opened 46 offices to hire multiple foreign workers that have obtained residence permits in Taiwan to take care of salary remittance for labors from Indonesia, Thailand, Vietnam, and Philippines. They determined their own exchange rate, and charged a fee (NTD470 for transmittance between USD1-500, NTD540 for transmitting USD510-1,000, NTD630 for transmitting US$1,001 to 2,000, and NTD1,250 for transmitting USD2,001 to 5,000). Sen ○ International Company Ltd. transferred these fees to their accounts opened at Huan Nan Bank (Taoyuan Branch) or Taishin International Bank under the name of Sen ○ International Company Ltd. and Fei ○ Management Consulting Company.

Then they bought back USD by sending to the employees from the accounting center, and deposited the USD amount to Huan Nan Commercial Bank OBU account under the name of Singapore BKK. Then, the USD amount will be transferred to Bank Central Asia in Indonesia, Bangkok Bank in Thailand, Donga Bank in Vietnam and Wells Fargo Bank in Philippines under a designated remittance arrangement made by BKK. The remittance will be transferred again to a beneficiary's account that is designated by the client. Sen ○ International Company Ltd. and Fei ○ Management Consulting Company transmitted a total of NTD56,659,629,746 between March 2013 and December 2016, and received transfer fees in the amount of NTD701,451,669. The entire case has been referred by Changhua Station to be prosecuted by the Taiwan Taichung District Prosecutors Office.

(10) Infringement of Intellectual Property Rights

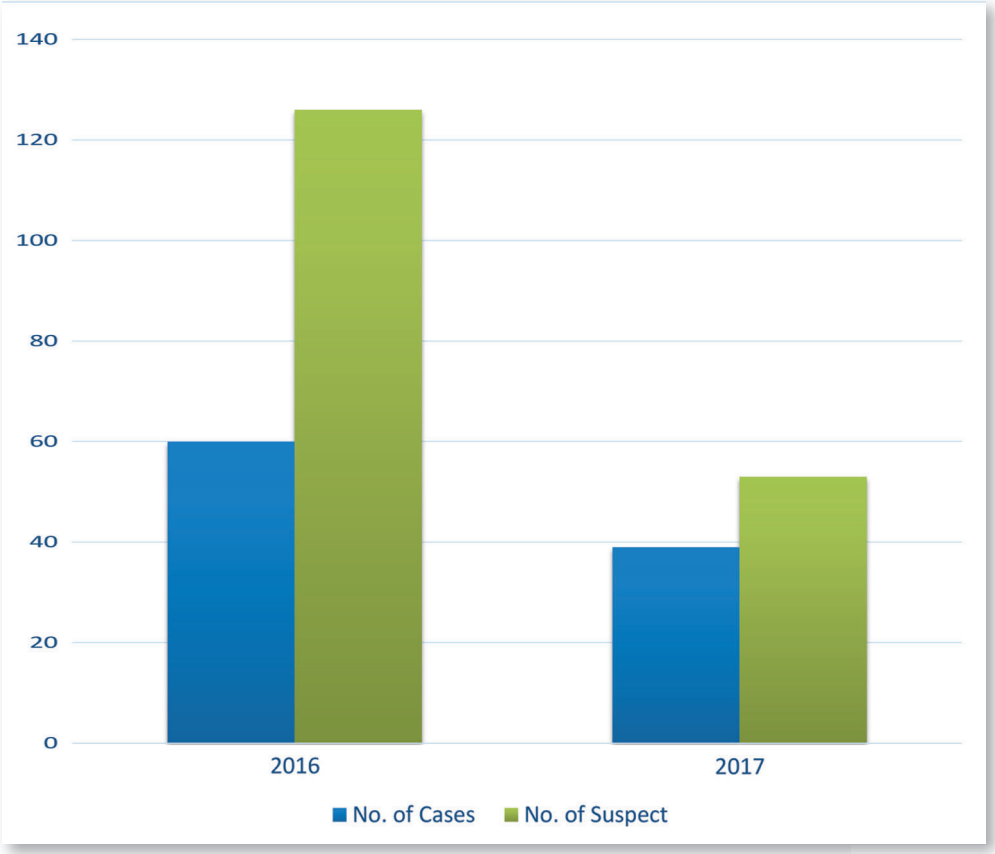
(a) Statistics:

The Bureau transferred 39 cases of violations of Intellectual Property Rights this year, compared to 60 cases in 2016, showing a decrease of 35%. The number of suspects was 53 compare to 126 in 2016, showing a decrease of 57.94%. The amount of money involved in these cases reached NTD325,894,961 compared to NTD 918,024,311 in 2016, showing a decrease of 64.50%. (For details, please see Table 2.03, 2.04, 2.20 and Graph 2.20)

Table2.20 Comparison of Statistics of Intellectual Property Right Infringement Cases and Type over the Past 2 Years.

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change	Violation of Trademark Act		Violation of Copyright Act		Others	
									No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2016	60	100.00%	100.00%	126	100.00%	100.00%	918,024	100.00%	40	99	20	27	0	0
2017	39	65.00%	-35.00%	53	42.06%	-57.94%	325,894	-64.50%	28	32	11	21	0	0

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



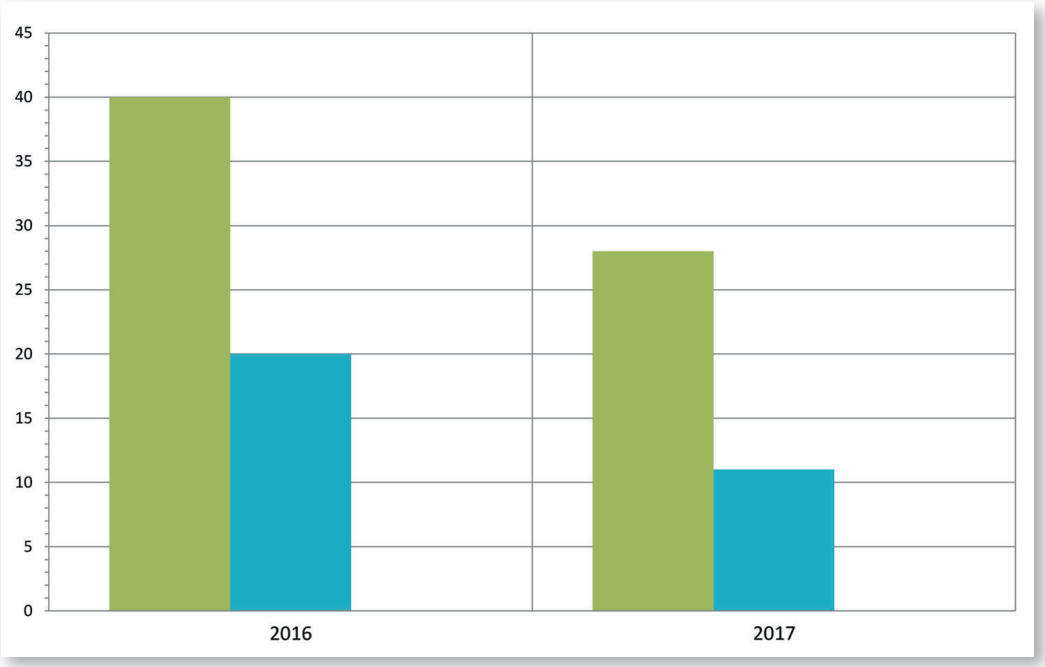
Case Type:

(1) Violations of Trademark Law: 28 cases.

(2) Violations of the Copyright Act: 11 cases.

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

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



(b) Major cases:

Chen ○ Yu and others set up "Three-country heroes private server" website and are involved in violation of the Copyright Act

Hong ○ Zhi from Kaohsiung city knew that the online game called "Three-country heroes" had IP rights in Taiwan (developed by ○ Au Ting Technology Incorporated). Without the agreement or authorization from ○ Au Ting Technology Incorporated, he was not allowed to make copies or make it public. In addition, ○ Au Ting Technology Incorporated has registered a label for the game. Therefore, without the agreement or authorization form ○ Au Ting Technology Incorporated, no one could register the label by providing the same or similar goods or

services. However, Hung attempted to infringe the IP rights of ○ Au Ting Technology Incorporated by selling, renting, and marketing the game. In June 2015, he used a server in China by collaborating with someone unknown to provide the technology and services with the price of NTD30,000 – 100,000 per month, and set up several games. He then used nicknames such as Chen ○ Yu and Huang ○ Ze to create Facebook groups by collaborating with the unknown Chinese citizen nicknamed Senio Chaing. He was able to attract players from Three-country heroes by providing better tools and experiences. Hung then opened a market on i7391 to sell the points for NTD100-1,000 and asked the players to wire the money to his mother's Chunghwa Post saving account (who was unaware of such behavior), or by transfer services of convenience stores, virtual bank accounts, or third-party payment platforms. He has infringed the rights of the company valued at NTD718,112,000. The entire case has been referred by Tainan City Field Office to be prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

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

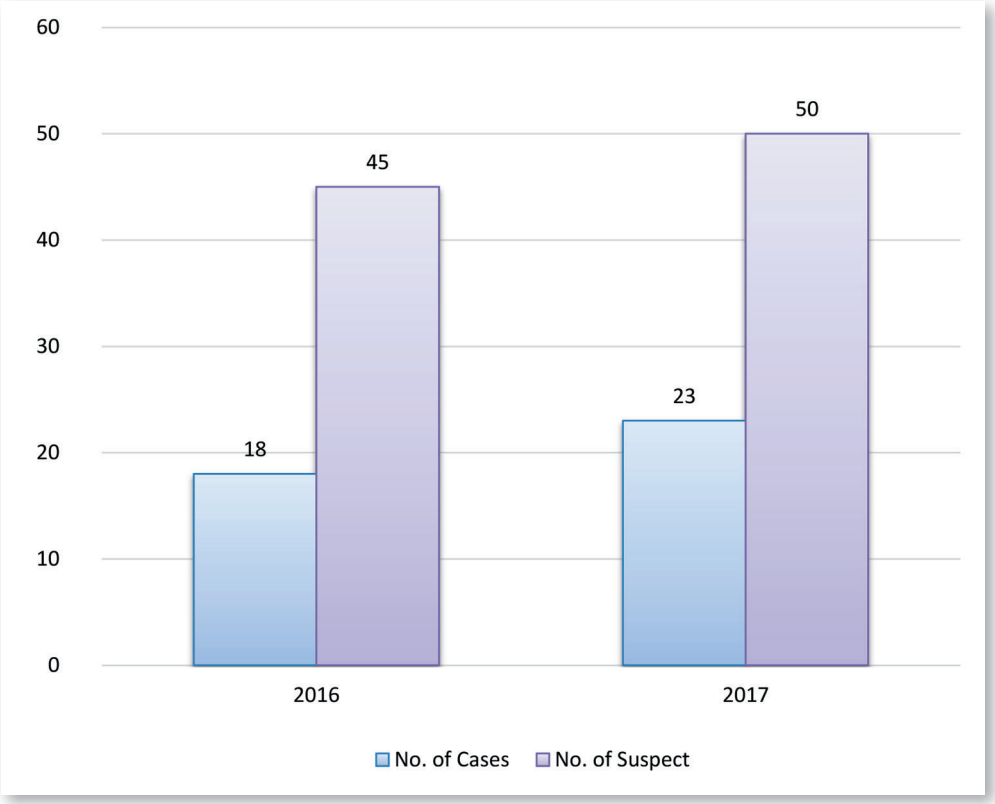
(a) Statistics:

The Bureau transferred 23 cases of violations of the Trade Secrets Act this year, compared to 18 cases in 2016, showing an increase of 27.78%. The number of suspects was 50 compared to 45 in 2016, showing an increase of 11.11%. The amount of money involved in these cases reached NTD69,781,200,947 compared to NTD 8,562,352,811 in 2016, showing an increase of 714.98%. (For details, please see Table 2.03, 2.04, 2.21 and Graph 2.22)

Table2.21 Comparison of Statistics of Trade Secrets Crime Cases over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	18	100.00%	100.00%	45	100.00%	100.00%	8,562,352	100.00%
2017	23	127.78%	27.78%	50	111.11%	11.11%	69,781,200	714.98%

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



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

(12) Violations of Securities and Exchange Act

(a) Statistics:

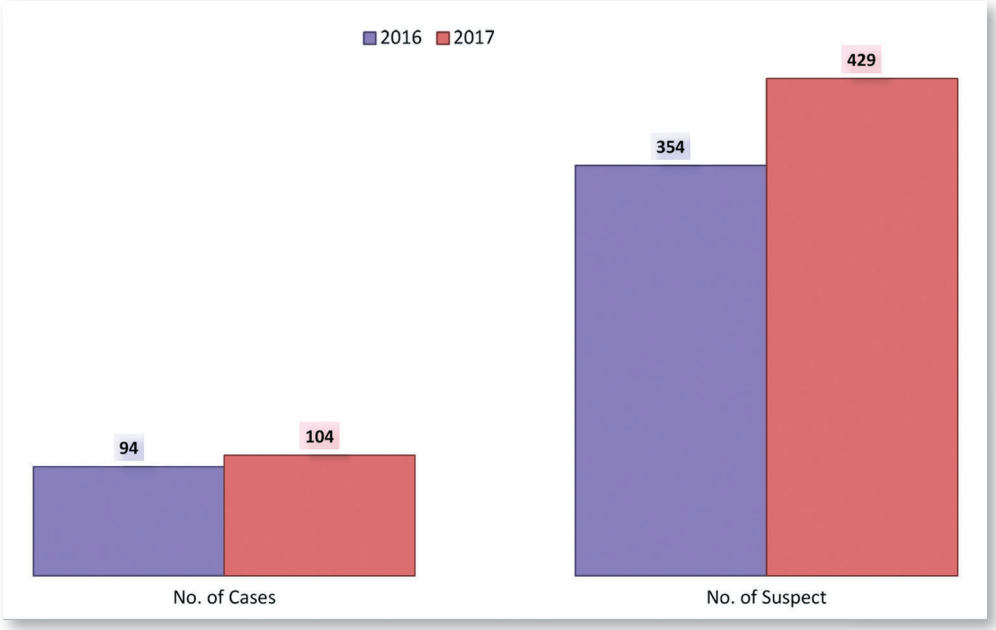
The Bureau transferred 104 cases of violations of Securities and

Exchange Act this year, compared to 94 cases in 2016, showing an increase of 10.64%. The number of suspects was 429 compared to 354 in 2016, showing an increase of 21.19%. The amount of money involved in these cases reached USD21,767,439,508 compared to USD14,110,165,365 in 2016, showing an increase of 54.27%. (For details, please see Table 2.03, 2.04, 2.22 and Graph 2.23)

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

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change	Collection and issuance without approval		Document counterfeit in collection or issuance		Settlement Fraud		Stock Price Manipulation through Abnormal Trade		Insider Trading		Irregular Transaction		Special Breach of Trust, Embezzlement		Fraudulent Financial Report		Fraudulent Lawyer, CPA Attestation		TWSE employees receiving improper interest		Unauthorized Business Operation of Securities Related Industry of Business		Stock Price Manipulation with Unreliable Information		Stock Price Manipulation in Other Manners		Illegal Private Placement		Illegal Merge		Others	
									No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2016	94	100.00%	100.00%	354	100.00%	100.00%	14,110,165	100.00%	12	42	11	43	1	16	8	42	15	39	0	0	8	82	5	61	0	0	0	0	25	129	3	8	0	0	0	0	0	0	6	22
2017	104	110.64%	10.64%	429	121.19%	21.19%	21,767,439	54.27%	13	45	13	95	0	0	17	61	12	33	2	6	15	69	6	25	0	0	0	0	19	67	0	0	0	0	0	0	0	0	7	28

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



Case Type:

(1) Collection and issuance without approval: 13 cases.

(2) Document counterfeit in collection or issuance: 13 cases (also listed as corporate corruption).

(3) Settlement Fraud (also listed as corporate corruption).

(4) Stock Price Manipulation through Abnormal Trade: 17 cases (also listed as corporate corruption).

(5) Insider trading: 12 cases (also listed as corporate corruption).

(6) Irregular Transaction: 2 cases (also listed as corporate corruption).

(7) Special Breach of Trust, Embezzlement: 15 cases (also listed as corporate corruption).

(8) Fraudulent Financial Report: 6 cases (also listed as corporate corruption).

(9) Fraudulent Lawyer, CPA Attestation: no cases (also listed as corporate corruption).

(10) TWSE employees receiving improper interest: no cases.

(11) Unauthorized Business Operation of Securities Related Industry of Business: 19 cases

(12) Stock Price Manipulation with Unreliable Information: no cases (also listed as corporate corruption).

(13) Stock Price Manipulation in Other Manners: no cases (also listed as corporate corruption).

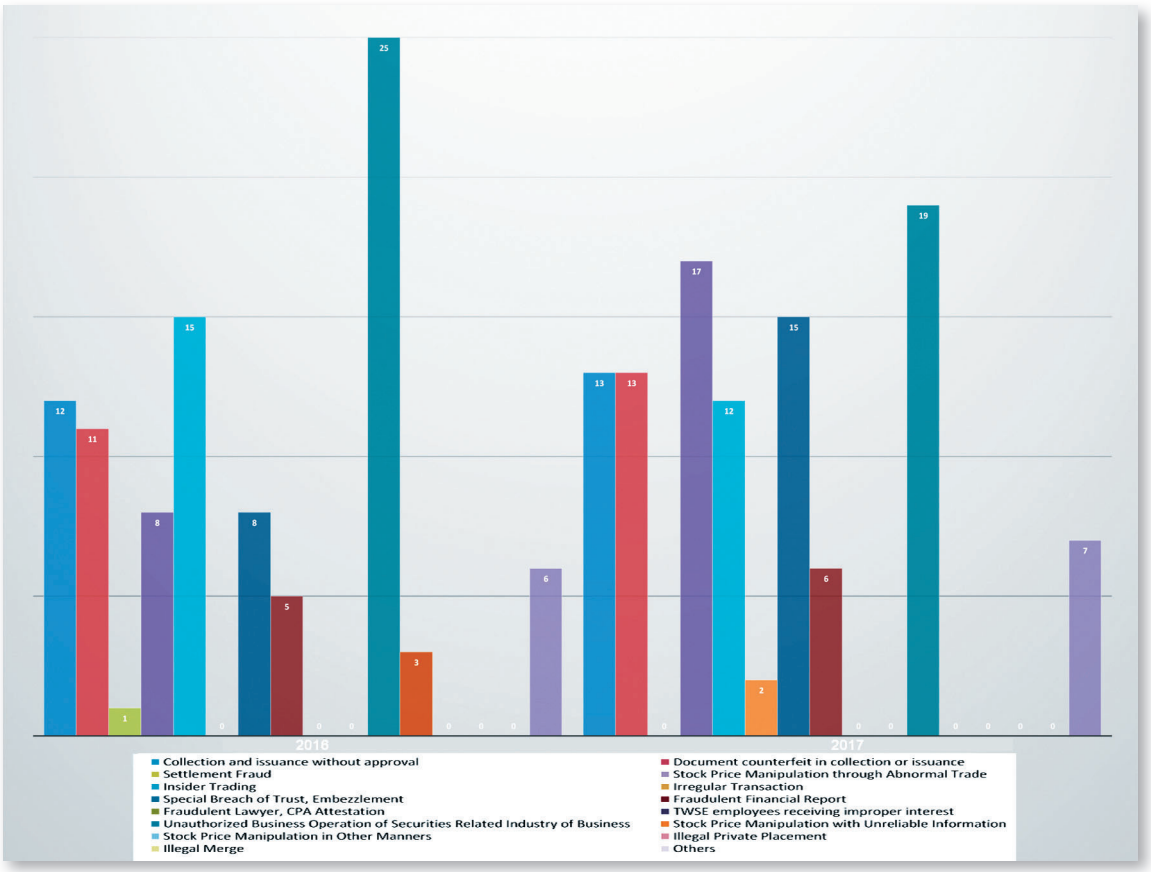
(14) Illegal Private Placement: no cases (also listed as corporate corruption).

(15) Illegal Merge: no cases (also listed as corporate corruption).

(16) Others: 7 cases.

(For details, please see Table 2.22 and Graph 2.24)

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



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

Tai ○ Information Club involved in Violation of the Securities and Exchange Act

Li ○ Zhu was the actual responsible person of Hang ○ Technology Co., Ltd. Luo ○ Lin and Mei ○ Zhong were the intermediaries, selling unlisted stocks. Zheng ○ Wei was the responsible person of Tai ○ Information Club, Jin ○ Financial Management Consulting, and Ming

◯ Financial Management Consulting company. Those companies started selling unlisted stocks without receiving permission from FSC. They knew that they were not allowed to mislead the clients with fraudulent behavior when collecting, selling, and buying securities. However, due to ill profit of Hang ◯◯ Technology Co., Ltd., they needed a loan from banks in order to make up for the loss of NTD508,580,000 in 2014. But the banks were not willing to approve the loan due to the operational loss. Therefore, they borrowed money from investors on October 2nd 2013 and Sep 25th 2014 and completed a cash capital increase for capital verification. Then, on August 20, 2014, they borrowed money from Luo for about NTD68 million, and used 6,000 stock shares of the company printed in 2009 as collateral. On September 11, 2014, they signed an agreement to hire her as management consultant, and engaged her to sell the stock for Hang ◯ Technology Co., Ltd. Luo then contacted journalist Chen ◯ Ge who worked at Digital Commercial Times Inc. to make it seem like Hang ◯ Technology Co., Ltd. was running well with stable profit. The interview took place in mid-September 2014 and Li provided all types of incorrect documents to be published by China Commercial Times. Luo then used this news article as marketing material and base report to market Hang ◯ Technology Co., Ltd. as a Top 3 Car Supplier that has been continuously outperforming the competitors, potential IPI in Q3 2015 and Q4 2015, and EPS of NTD3-5 in 2014 or NTD5-7 in 2015. Then, Mei transferred this info to Zhen and solicited investors to purchase the stock. Zhen solicited investors via the Tai ◯ Information Club he managed, so the investors purchased the stocks at NTD10, 72 and 77 per share. They sold a total of 2,233 stock shares, profiting NTD142,098,000. Li ◯ Zhu and others violated Article 20 Paragraph 1

of the Securities and Exchange Act, as well as Article 171 Paragraph 1 and 2 of the same Act. The entire case has been referred by Taipei City Field Office to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(13) Violation of Futures Trading Act

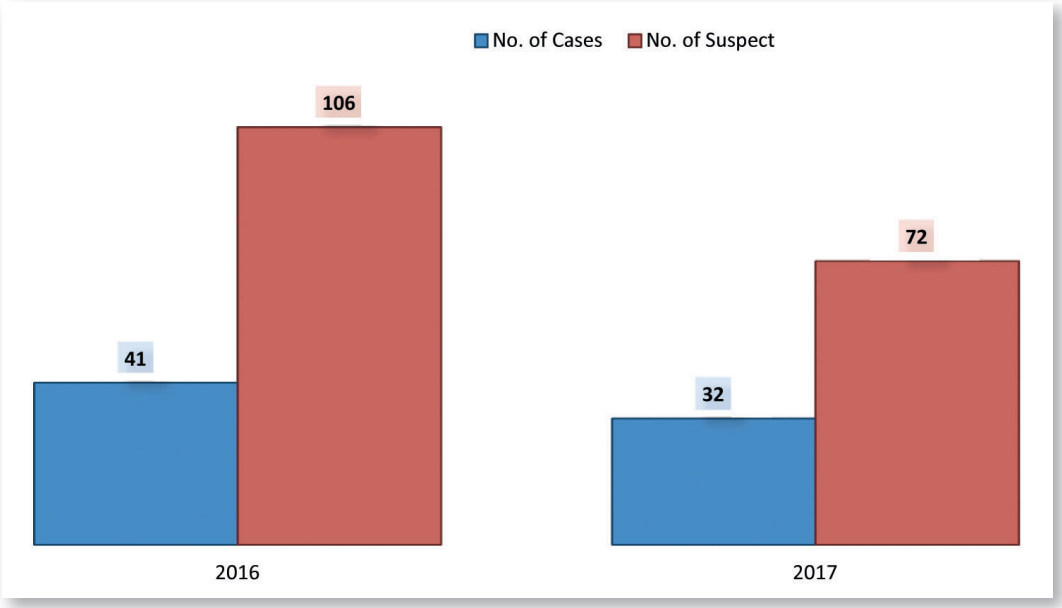
(a) Statistics:

The Bureau referred 32 cases of violations of the Futures Trading Act this year, compared to 41 cases in 2016, showing a decrease of 21.95%.The number of suspects was 72 compared to 106 in 2016, showing a decrease of 32.08%. The amount of money involved in these cases reached NTD1,235,628,906 compared to NTD964,341,759 in 2016, showing an increase of 28.13%. (For details, please see Table 2.03, 2.04, 2.23 and Graph 2.25).

Table2.23 Comparison of Statistics of Violations of the Futures Trading Act over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	41	100.00%	100.00%	106	100.00%	100.00%	964,341	100.00%
2017	32	78.05%	-21.95%	72	67.92%	-32.08%	1,235,628	28.13%

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



(b) Major cases:

Biao ○ Jin Company involved in illegal gold transaction business

Li ○ Chang was the responsible person of Biao ○ Jin Shang Co., Ltd. (hereinafter referred to as "Biao ○ Company"), while Liao ○ Kai was the vice president, Zhuo ○ Da was the director of sales, second group, and Huang ○ Xiang was the director of sales, third group, of the Biao ○ Company. They knew that without a permit issued by FSC, they were not allowed to manage futures trading and futures services enterprise, but they attempted to open the business illegally. Since July 2014, they opened 4 offices in Taipei City around Xinyi Road in the name of Biao ○ Company and claimed that the Company was allowed to manage selling and buying gold. They then recruited a dozen staff from headhunting websites to start marketing and opening accounts for

unspecified people by using different tiers of bonuses. They claimed that they were the members of Biao ○ Financial Group in Hong Kong and signed contracts with investors to make transaction appointments. The item specified in the agreement was gold bars, and the settlement location has to be designated by the company. The instructions for the order included "In market" and "Price setting" and they could make transactions on the website or mobile app. The clients should make settlement within 30 days after receiving the order. They also requested the clients to wire the guarantee money for the futures to the designated accounts of the Biao ○ company as part of the "pre-order" and "pre-selling" processes. After account opening and money transferring, the clients would receive a registration number and password issued by their subsidiary in Hong Kong. And they could manage the gold with a contract in the nature of leverage guarantee fee by deducting NTD10,000 for every 37.5 grams (1.3 oz) of gold bars or NTD3,000 for every 10 grams of gold bars. The guarantee fee was about 20% of the market value of the gold, and the clients did not need to actually deliver the gold. The company would calculate the profit or loss of the clients based on the market price during the transaction. They marketed to the clients and made profit by opening the accounts of the clients, and provided incentives for organizing a group, referrals, marketing, and commissions. They then shared 30% of the profit with Hong Kong Biao ○ Financial Group. From November 2014 to January 2016, Biao ○ Company has solicited illegally a total of NTD299,423,536. The entire case has been referred by Taipei City Field Office to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(14) Violations of Insurance Act

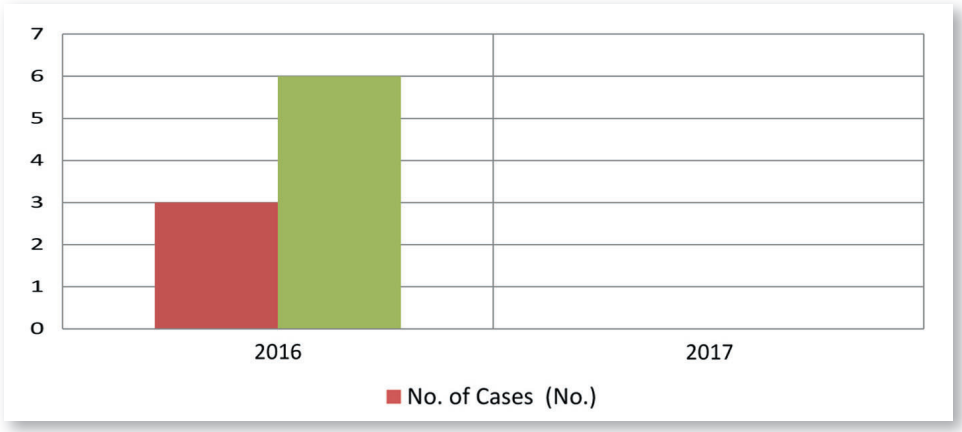
(a) Statistics:

The Bureau referred zero cases of violations of the Insurance Act this year, compared to 3 cases in 2016, showing a decrease of 100%. The number of suspects was zero compared to 6 in 2016, showing a decrease of 100%. The amount of money involved in these cases reached NTD 0, which remained the same as in 2016. (For details, please see Table 2.03, 2.04, 2.24 and Graph 2.26).

Table2.24 Comparison of Statistics of Violations of Insurance Act over the Past 2 Years

Item / Year	No. of Cases (No.)	Percentage	Rate of Change	No. of Suspects (Person)	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	3	100.00%	100.00%	6	100.00%	100.00%	0	100.00%
2017	0	0.00%	-100.00%	0	0.00%	-100.00%	0	#DIV/0!

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



(b) Major cases: N/A

(15) Violations of Securities Investment Trust and Consulting Act

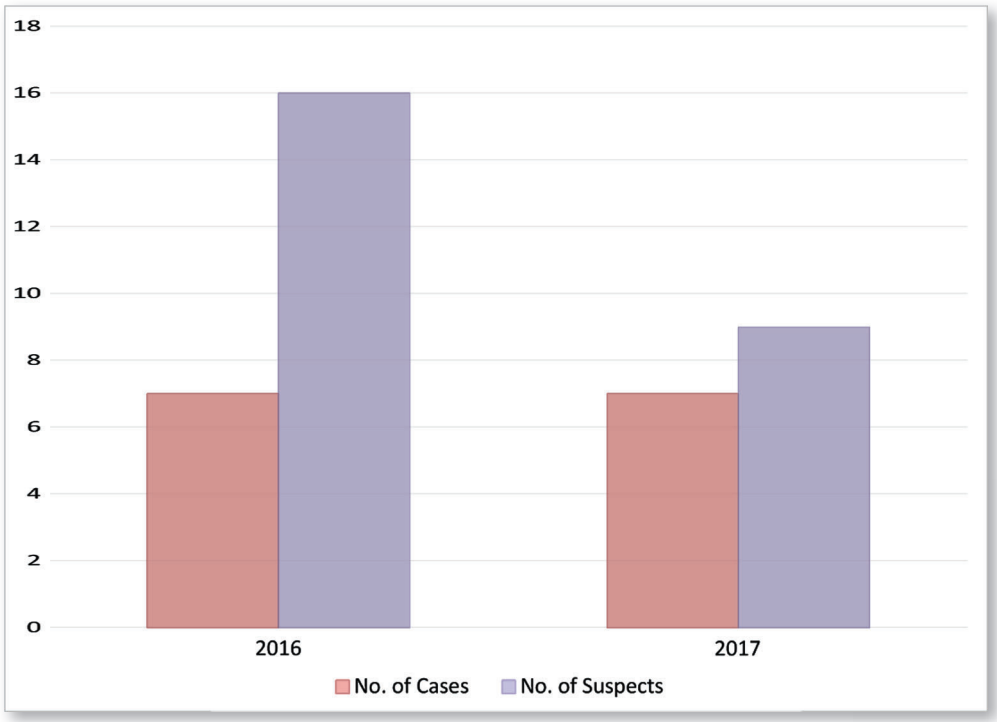
(a) Statistics:

The Bureau referred 7 cases of violations of Securities Investment Trust and Consulting Act this year. The number of cases was the same as in 2016. The number of suspects was 9 compared to 16 in 2016, showing a decreased of 43.75%. The amount of money in these cases reached NTD170,578,000 compared to NTD100,000 in 2016, showing an increase of 170478%. (For details, please see Table 2.03, 2.04, 2.25 and Graph 2.27).

Table2.25 Comparison of Statistics of Violations of the Securities Investment Trust and Consulting Act over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	7	100.00%	100.00%	16	100.00%	100.00%	100	100.00%
2017	7	100.00%	0.00%	9	56.25%	-43.75%	170,578	170,478.00%

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



(b) Major cases:

Chen ○ Yu was involved in violations of the Securities Investment Trust and Consulting Act

Chen ○ Yu was the responsible person of Yao ○ Management Consulting Co., Ltd. (originally named as Luo ○ Investment Consulting Co., Ltd). Chen knew that both companies did not receive a permit from FSC to manage trust business and futures business, but Chen ○ Yu attempted to break the law by soliciting capital from unspecified investors in the name of these companies from March 2013. Chen ○ Yu purchased/sold futures, stocks, FX and so on for entrusted clients, and signed an agreement in the name of the company, including "Agreement of Capital Market (Private Equity)" (during Luo ○ Investment Consulting Co., Ltd operation period) , "Capital Pool Shareholders' Agreement" and "Estimated Investment Revenue Distribution Agreement" . In the contract, it was specified that the clients could benefit from profit sharing of 2-2.5% of the initial capital for a period of 1-3 months of investment, and upon expiration, they could take back their principal. After paying back, the companies used the residual profit as a reserve. Then Cai ○ Hua and Chen ○ Qin wired their investment money to the companies' Taipei Fubon Commercial Bank, E Sun Commercial Bank, and Chen's bank account at China Trust. Chen then used her personal name to open accounts at Taiwan Industrial Securities Co., Ltd, and Yuan Fu Futures Co., Ltd to buy/sell stocks and futures. She then bought USD and AUD to invest in China or New Zealand, or purchase investment in the name of Yu ○ Investment Ltd. As of the end of May 2014, Chen has sold to 70 investors and managed their capital for up to NTD50 million and more. The entire case has been referred by Kaohsiung City Field Office to be prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(16) Violations of Business Entity Accounting Act

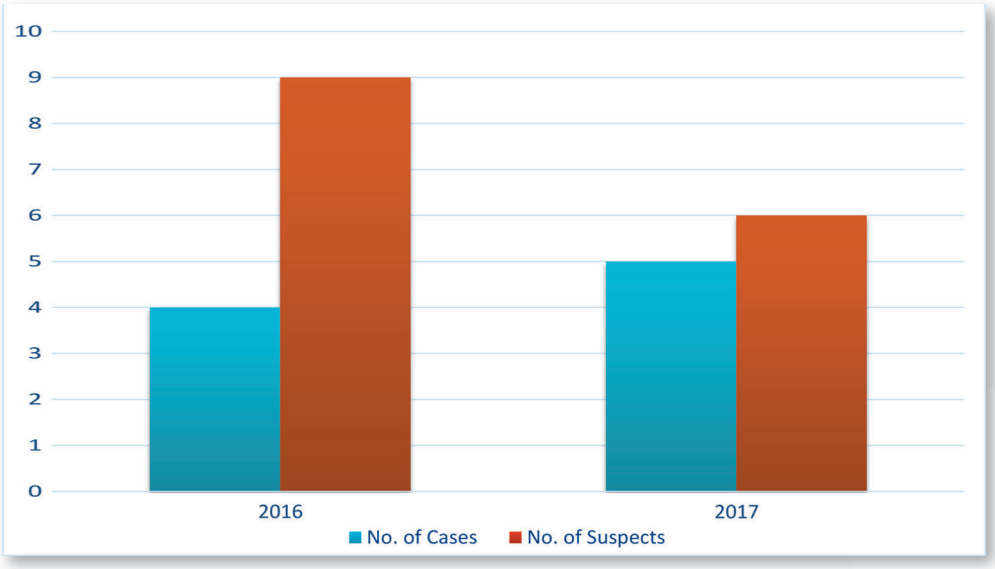
(a) Statistics:

The Bureau referred 5 cases of violations of the Business Entity Accounting Act this year, compared to 4 cases in 2016, showing an increase of 25%. The number of suspects was 6 compared to 9 in 2016, showing a decrease of 33.33%. The amount of money involved in these cases reached NTD25,745,734 compared to NTD 352,557,677 in 2016, showing a decrease of 92.70%. (For details, please see Table 2.03, 2.04, 2.26 and Graph 2.28).

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

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	4	100.00%	100.00%	9	100.00%	100.00%	352,557	100.00%
2017	5	125.00%	25.00%	6	66.67%	-33.33%	25,745	-92.70%

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



(b) Major cases: N/A

(17) Violations of Company Act

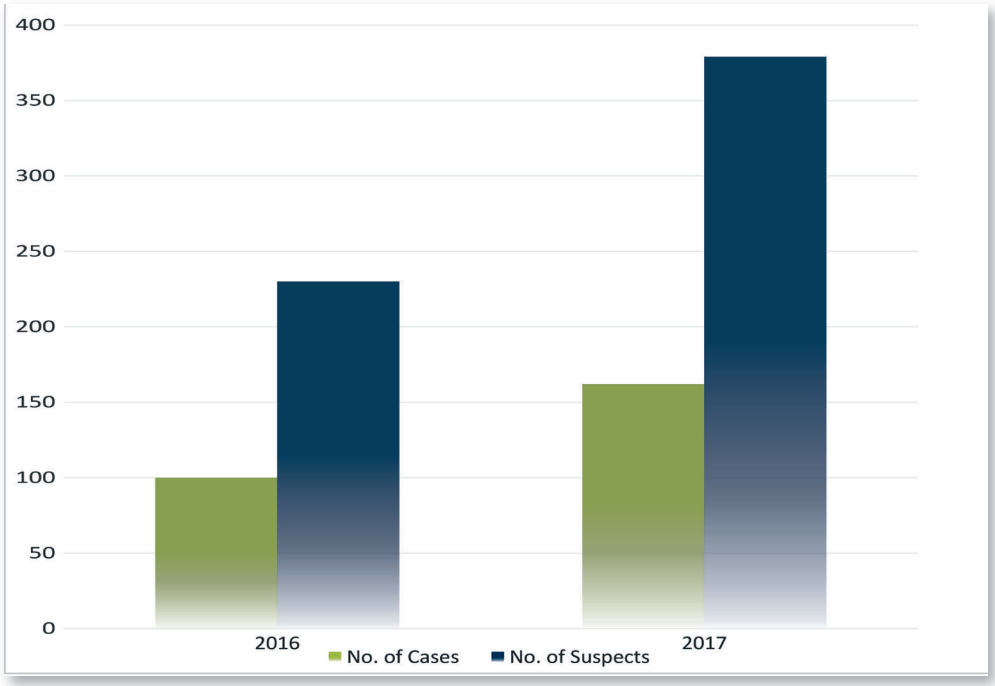
(a) Statistics:

The Bureau referred 162 cases of violations of the Company Act this year, compare to 100 cases in 2016, showing an increase of 62%. The number of suspects was 379 compared to 230 in 2016, showing an increase of 64.78%. The amount of money involved in these cases reached NTD 533,372,057 compared to NTD19,300,000, showing an increase of 2663.59%. (For details, please see Table 2.03, 2.04, 2.27 and Figure 2.29)

Table2.27 Comparison of Statistics of Violations of Company Act over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	100	100.00%	100.00%	230	100.00%	100.00%	19,300	100.00%
2017	162	162.00%	62.00%	379	164.78%	64.78%	533,372	2,663.59%

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



(b) Major cases:

Liang ○ Company, Guo ○ and others were involved in violation of the Company Act

Guo ○ and 34 other people were the responsible people when the 34 companies including Lian ○ Bio Chemistry Corp., Ltd. was established or had capital injection. Zhang ○ Xing and his mother Yang ○ Mu as well as Wu ○ Lin were the people who invested capital for these companies. 6 people including Hsu ○ Yang, Chen ○ Hui, Huang ○ Ling, Zhang ○ He, Zen ○ Jie, and Dai ○ Heng were the bookkeepers when the companies registered or during capital injection. Li ○ Jin was the CPA for the companies when they were first established. From January to June 2014, these 34 people registered or requested capital injection from the Taipei City Office of Commerce or New Taipei City Government Economic Development Department. They knew that the companies' receivables as a result of the stock should be deducted by shareholders, based on Article 9 Paragraph 1 of the Company Act, rather than issuing them by applying for full receipt or faking that the companies have made the payment. Yet they collaborated with others to produce the audit report, including Zhang ○ Xing, Yang ○ Mu, Wu ○ Lin, Hsu ○ Yang, Chen ○ Hui, Huang ○ Lin, Zhang ○ He, Zen ○ Jie, Dai ○ Heng, and Li ○ Jin. Then Zhang ○ Xing, Yang ○ u or Wu ○ Lin provided the capital needed for company opening or capital injection to produce fake documents, and completed capital examination with the CTA signed audit report. They then withdrew the capital provided by Zhang ○ Xing, Yang ○ Mu and Wu ○ Lin and took these fake documents to apply for company registration or capital injection from the regulators. The government officials therefore

approved their request with this false information. These people have violated the Company Act and fraudulent documents. The entire case has been referred by Keelung Station to be prosecuted by the Taiwan Keelung District Prosecutors Office.

(18) Offenses Against Computer Security

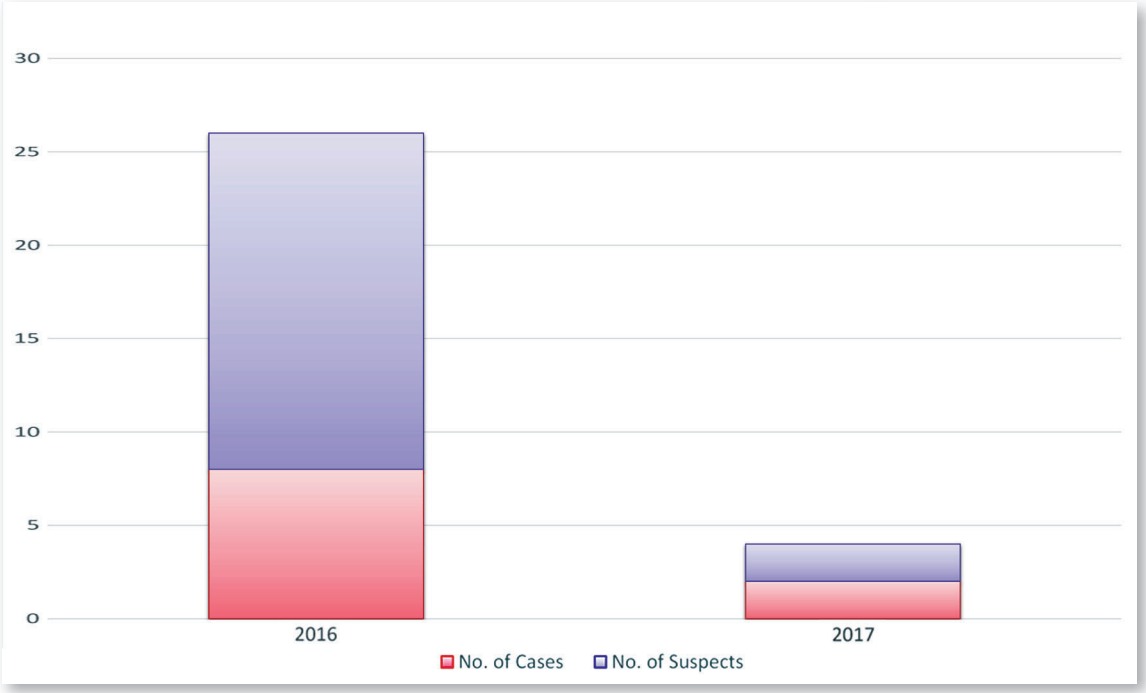
(a) Statistics:

The Bureau transferred 2 cases of offenses against computer security this year, compared to 8 cases in 2016, showing a decrease of 75%. The number of suspects was 2 compared to 18 in 2016, showing a decrease of 88.89%. The amount of money involved in these cases reached NTD76,490,000 compared to NTD155,540 in 2016, showing an increase of 49248.39%. (For details, please see Table 2.03, 2.04, 2.28 and Graph 2.30).

Table2.28 Comparison of Statistics of Offenses Against the Computer Security over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	8	100.00%	100.00%	18	100.00%	100.00%	155	100.00%
2017	2	25.00%	-75.00%	2	11.11%	-88.89%	76,490	49,248.39%

Graph 2.30 Comparison of Cases and Suspects Involved in Offenses Against Computer Security over the Past 2 Years



(b) Major cases: N/A

(19) Offenses Against Agriculture, Industry and Commerce

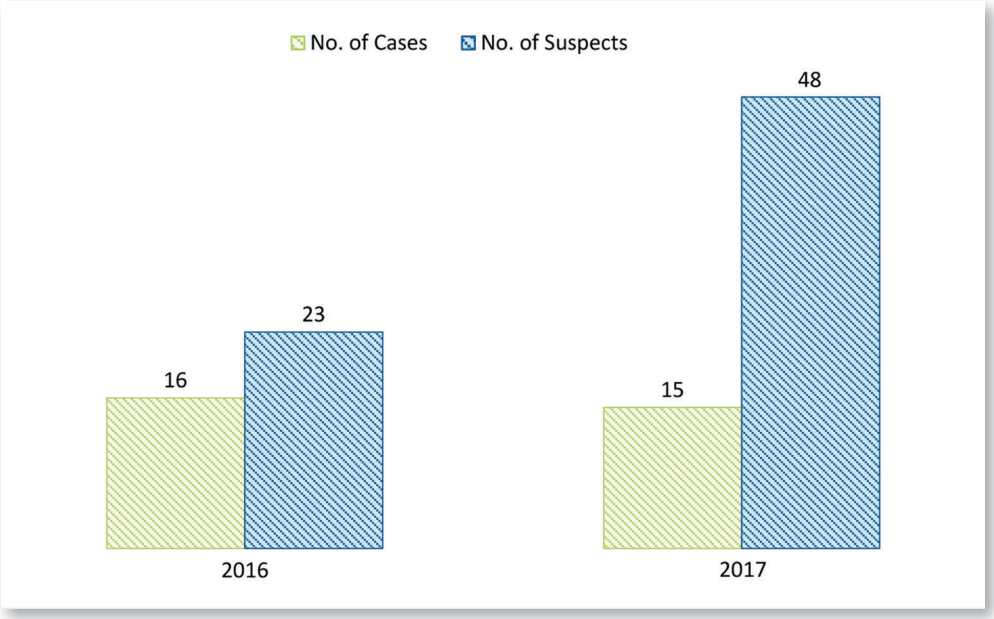
(a) Statistics:

The Bureau referred 15 cases of offenses against agriculture, industry and commerce this year, compared to 16 cases in 2016, showing a decrease of 6.25%. The number of suspects was 48 compared to 23 in 2016, showing an increase of 108.70%. The amount of money involved in these cases reached NTD181,949,685 compared to 77,132,168 in 2016, showing an increase of 135.89%. (For details, please see Table 2.03, 2.04, 2.29 and Graph 2.31).

Table2.29 Comparison of Statistics of Cases Involving Offenses Against Agriculture, Industry, and Commerce over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	16	100.00%	100.00%	23	100.00%	100.00%	77,132	100.00%
2017	15	93.75%	-6.25%	48	208.70%	108.70%	181,949	135.89%

Graph 2.31 Comparison of Cases and Suspects Involved in Offenses Against Agriculture, Industry and Commerce over the Past 2 Years



(b) Major cases:

Ma ○ Yuan Company, Su ○ Zhen, was involved in an illegal case

Su ○ Zhen was the registered responsible person of Shang ○ Curtains Co., Ltd. (hereinafter referred to as "Shang ○ Company"), and Ma ○ Yuan International Co., Ltd. (hereinafter referred to as "Ma ○ Yuan Company"). Zhang ○ Dong was the president of Shang ○

Company and the actual responsible person of Ma ○ Yuan Company. Wei ○ Xiong was been hired by Su in October 2015 as the team lead for fridgeration in the factories, and he was responsible for making inventories, packaging, and bookkeeping. He was the person taking care of food processing and wholesaling. Since 2009, Su and Zhang started to sell frozen taro, importing from China and Vietnam in the name of Shang ○ Company and Ma ○ Yuan Company. But Zhang attempted to profit illegally, so started from November 2014, he purchased the plastic packing of the Jia ○ Dajai Fried Taro manufactured by Jia ○ Company via stockholder of Ma ○ Yuan Company, Duan ○ Long. Then Zhang instructed his employees to entrust Guan ○ Company to produce the same packaging. Since October 2015, he then collaborated with Su and Wei to process the food for the frozen taros imported from China to Taiwan and store in the fridge of the Company. Then Su instructed employees to pick out the ones that have gone bad, or look like poor quality, and package with plastic bags copied from the packaging of Jia ○ Dajai Fried Taro, or repackaged them with new brand names like Da ○ Beetle Nut taros or Li Xiang taros. He also reprinted the fake production date and expiration date and sold to the downstream vendors including Qun ○ Company. The downstream companies sold to various restaurants, supermarkets and markets. From November 23, 2015 to May 2, 2016, they have sold a total of 6,066 kilograms of fake taros to Qun ○ Company, for a total of NTD 421,020. From May 16th to June 1st of 2016, they've sold fake taro products to Da ○ Company and others totalling 17,904 kilograms, for NTD1,050,996. The entire case has been referred by Kaohsiung City Field Office to be prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(20) Violation of the Fair Trade Act

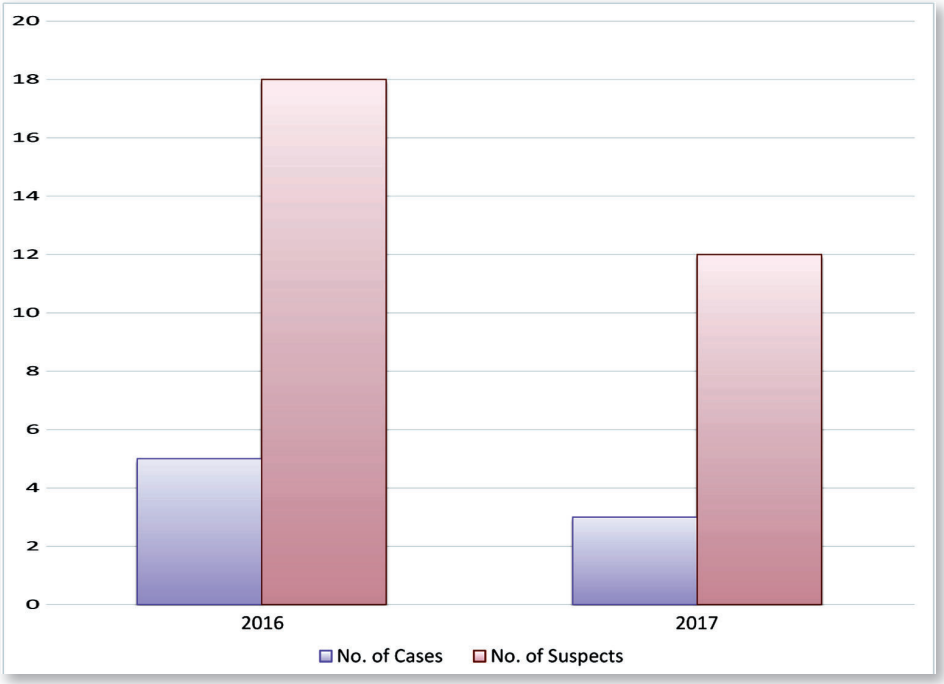
(a) Statistics:

The Bureau referred 3 cases of violation of the Fair Trade Act this year, compared to 5 cases in 2016, showing a decrease of 40%. The number of suspects was 12 compared to 18 in 2016, showing a decrease of 33.33%. The amount of money involved in these cases reached NTD616,646,000 compared to NTD1,633,480,614 in 2016, showing an increase of 164.90%. (For details, please see Table 2.03, 2.04, 2.30 and Graph 2.32).

Table2.30 Comparison of Statistics of Violations of the Fair Trade Act over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	5	100.00%	100.00%	18	100.00%	100.00%	616,646	100.00%
2017	3	60.00%	-40.00%	12	66.67%	-33.33%	1,633,480	164.90%

Graph 2.32 Comparison of Cases and Suspects Involved in Violations of the Fair Trade Act over the Past 2 Years



(b) Major cases:

Lin ○ Kuan was involved in violation of the Fair Trade Act

Lin ○ Kuan has been profiting by initiating "Prosperity" marketing method during May and June of 2012 to solicit unspecified people to join as members. The plan did not offer any products for them to purchase. Instead, the members had to transfer money to the online members as one of the requirements in order to receive an account number, and transferred NTD$1,000 per ticket (up to NTD10,000 for 10 transactions) to the 10 online accounts of existing members. Then they had to show to Lin the receipts as well as the copy of deposit book cover along with their account number. They also had to submit NTD$500 as production cost to become a member before they could attract down line members to join. Then they took commission of NTD1,000 for every member they referred. Lin has solicited many folks including Hsieh ○ Yun, Wu ○ Qin, Ni ○ Jing, Zhuang ○ Yun, Lin ○ Lian, Su ○ Er (deceased), Huang ○ Jiao, Cao ○ Juan and Hong ○ Ting, violating the Fair Trade Act. The entire case has been referred by Tainan City Field Office to be prosecuted by the Taiwan Tainan District Prosecutors Office.

(21) Other Economic Crimes

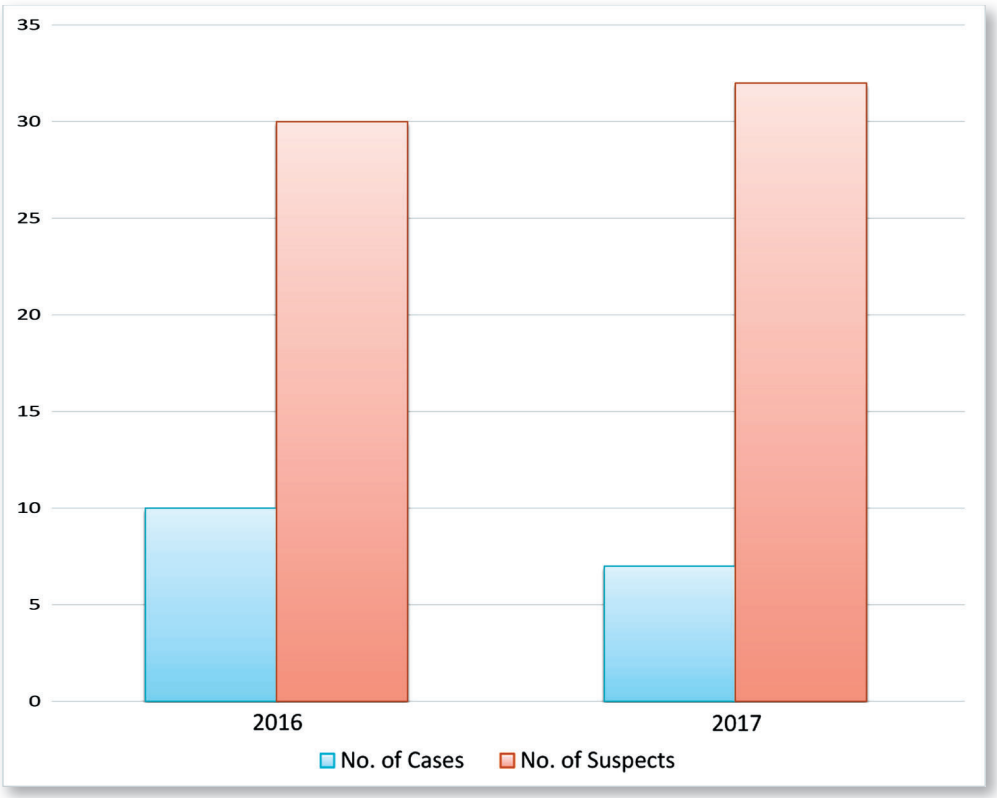
(a) Statistics:

The Bureau referred 7 cases related to other economic crimes this year, compared to 10 cases in 2016, showing a decrease of 30%. The number of suspects was 32 compared to 30 in 2016, showing an increase of 6.67%. The amount of money involved in these cases reached NTD10,618,826 compared to NTD 182,076,525 in 2016, showing a decrease of 94.17% (For details please see Table 2.03, 2.04, 2.31 and Graph 2.33).

Table2.31 Comparison of Statistics of Other Economic Crimes over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Thousand Dollars)	Rate of Change
2016	10	100.00%	100.00%	30	100.00%	100.00%	182,076	100.00%
2017	7	70.00%	-30.00%	32	106.67%	6.67%	10,618	-94.17%

Graph 2.33 Comparison of Cases and Suspects Involved in Other Economic Crimes over the Past 2 Years



(b) Major cases: N/A

2. General Crimes

The Bureau referred 175 cases belonging to general crime this year, compared to 248 cases in 2016, showing a decrease of 29.44%. The number of suspects was 507 compared to 428 in 2016, showing an increase of 18.46%. The amount of money involved in these cases reached NTD221,704,321 compared to

NTD 247,070,019 in 2016, showing a decrease of 10.27%. Various cases are as follows: (for details, please see Table 2.03,2.04,2.32,2.33 and Graph 2.34,2.35)

Table2.32 Comparison of Statistics of General Crime Cases over the Past 2 Years

Item / Year	Total							
	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount	Rate of Change
2016	248	100.00%	100.00%	428	100.00%	100.00%	247,070,019	100.00%
2017	175	70.56%	-29.44%	507	118.46%	18.46%	221,704,321	-10.27%

Graph 2.34 Comparison of General Crimes over the Past 2 Years

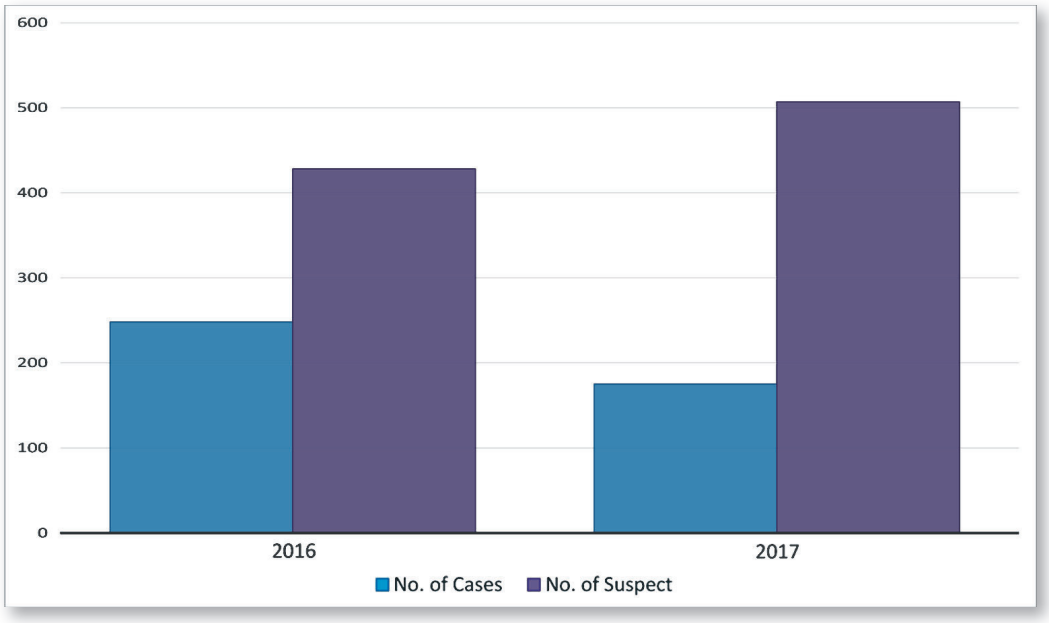
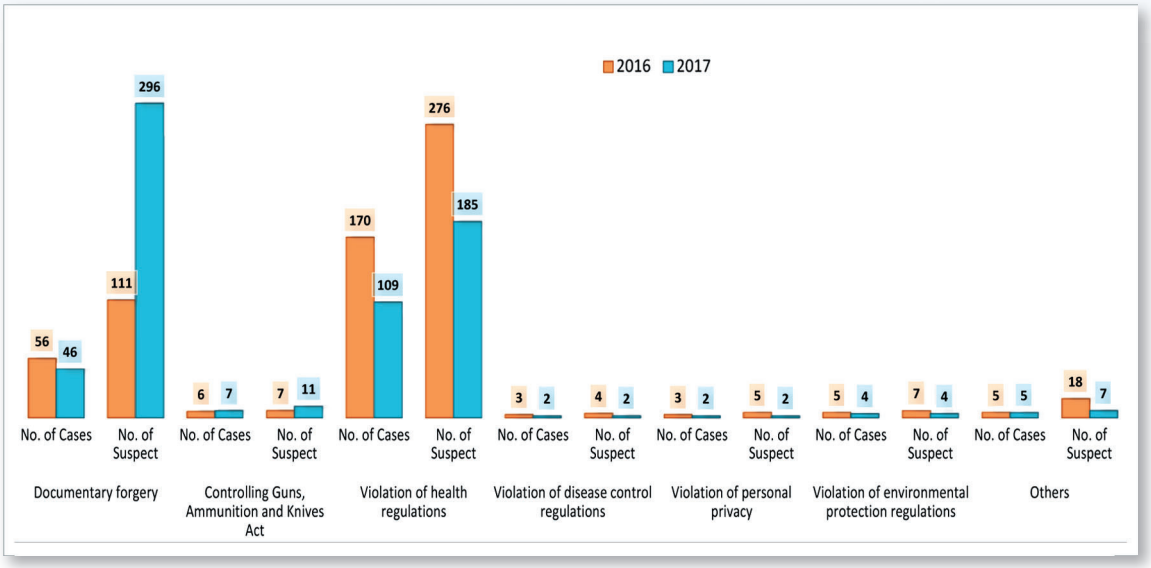


Table2.33 Comparison of Statistics Concerning Types of General Crime Cases over the Past 2 Years

Item / Year	Documentary forgery		Controlling Guns, Ammunition and Knives Act		Violation of health regulations		Violation of disease control regulations		Violation of personal privacy		Violation of environmental protection regulations		Others	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2016	56	111	6	7	170	276	3	4	3	5	5	7	5	18
2017	46	296	7	11	109	185	2	2	2	2	4	4	5	7

Graph 2.35 Comparison of Types of General Crimes over the Past 2 Years



- Documentary forgery: 46 cases, accounting for 26.29%; 296 suspects, accounting for 58.38%.
- Violations of Controlling Guns, Ammunition and Knives Act: 7 cases, accounting for 4%; 11 suspects, accounting for 2.17%.
- Violations of Health Regulations: 109 cases, accounting for 62.29%; 185 suspects, accounting for 36.49%.
- Violations of disease control regulations: 2 cases, accounting for 1.14%; 2 suspects, accounting for 0.39%.
- Infringements of personal privacy: 2 cases, accounting for 1.14%; 2 suspects, accounting for 0.39%.
- Violations of environmental protection regulations: 4 cases, accounting for 2.29%; 4 suspects, accounting for 0.79%.
- Others: 5 cases, accounting for 2.86%; 7 suspects, accounting for 1.38%.

(1) Documentary forgery

(a) Statistics:

The number of documentary forgeries this year was 46 cases, down

by 17.86% compared to 56 cases in 2016; the number of suspects was 296 compared to 111 in 2016, showing an increase of 166.67%. The amount of money involved in these cases reached NTD66,333,855 compared to NTD16,812,250 in 2016, showing an increase of 294.56%.

(b) Major cases:

Huang ○ Xi and Liao ○ Rong were involved in copying and selling fake passports

Huang ○ Xi was the agent who ran a business of domestic school admissions for foreigners. Liao ○ Rong and Lin ○ Zhen were the business owners of a bus company to take students to and from school. Lin ○ Zhou was the son of Lin ○ Zhen. Lai ○ Guang was the responsible person of Kaohsiung City Ya ○ Customs Incorporated. Chen ○ Lin was an employee of Kao ○ Travel Agency. Hong ○ Lin was the responsible person of Jia ○ Human Resources Management. Zhao ○ Heng was the team lead for admissions of Kaohsiung American School (KAS). These people were all agents for or selling fake Philippine passports. Wei ○ Jiao and another 192 people were the parents of the students of KAS. In 1989, KAS received a permit to establish a school and teach in all English until 12th grade. Based on the Ministry of Education's "Regulations for the Establishment and Management of Private Elementary Schools, Junior and Senior High Schools, and Affiliated Preschools for International Residents", Article 3 stipulated that the students who applied to be admitted to these schools have to provide foreign passport and oral test. In addition, the enrollment list must be reported to regulators, which is the Kaohsiung City Government Education Bureau. However, the 193 parents as aforementioned did not have kids with foreign passports, so technically

their children were not allowed to be admitted. In order to have a chance to expose their kids to an all English learning environment, they bought fake Philippine passports via Huang ○ Xi, Lao ○ Guang, Liao ○ Rong, Lin ○ Zhen, Lin ○ Zhou, Chen ○ Lin, Hong ○ Lin and Zhao ○ Heng. They succeeded in admitting their kids to KAS. The entire case has been referred by Southern Region Mobile Work station to be prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

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

(a) Statistics:

The Bureau referred 7 cases of Violations of Controlling Guns, Ammunition and Knives Act this year, compared to 6 cases in 2016, showing an increase of 16.67%. The number of suspects was 11 compare to 7 in 2016, showing an increase of 57.14%. The amount of money involved in these cases was NTD 0, which remained the same as in 2016.

(b) Major cases: N/A

(3) Violations of Health Regulations

(a) Statistics:

The Bureau referred 109 cases of violations against health regulations this year, compared to 170 cases in 2016, showing a decrease of 35.88%. The number of suspects was 185 compared to 276 in 2016, showing a decrease of 32.97%. The amount of money involved in these cases reached NTD154,279,089 compared to NTD230,248,280 in 2016, showing a decrease of 32.99%.

Case Type:

(1) Pharmaceutical Affairs Act: 130 cases.

(2) Act Governing Food Safety and Sanitation: 9 cases.

(3) Health Food Management Act: 2 cases.

(4) Control of Cosmetic Hygiene Act: 11 cases.

(5) Veterinary Drugs Control Act: 5 cases.

(6) Agro-pesticides Management Act: 12 cases.

(7) Feed Control Act : 1 case.

(b) Major cases:

(i) Illegal matter of a factory producing fake Crestor

Pan ○ Da was the responsible person of Yu ○ Material Co., Ltd, managing the selling and buying of drugs as well as health products. Pan ○ Wu was his friend, who graduated from China Medical University and managed the Kang ○ pharmacists with his ex-wife in Taipei City Neihu District. You ○ Han was Pan ○ Da's friend, who assisted him to package and ship fake drugs. Chen ○ Lin was Pan ○ Wu's friend, who did wholesaling for drugs and health food on his personal behalf. Since December 2015, Pan ○ Da and Pan ○ Wu knew that they did not have a permit from the Ministry of Heath and Welfare to produce drugs, but they noticed that Crestor (sales agent is AstraZeneca Taiwan Limited) was selling well, and that it was very easy to access the ingredients. Moreover, the packaging of Crestor did not have an anti-fraud label. They decided to sell fake drugs together and shared the work load. They imported without proper permit the off-patent drugs Atorvastatin from China that was not as effective yet cheaper. They used Atorvastatin as the raw material to replace Rosuvastain (principal components of Crestor) and modified the formula on their own. They rented a place in New Taipei City Xizhi District to print the batch numbers and seal the packaging. They produced and sold

these drugs illegally and profited a lot. Pan ○ Wu sold with a price as low as NTD 460 to Chen ○ Lin and other unknown channels. Chen did not verify the source of the drug because he attempted to make profit. During March 2016 and March 2017, he purchased a total of 20,000 boxes from Pan ○ Wu , and then successfully sold to a dozen pharmacists and middlemen with NTD 469 to NTD 475 per box. After the first attempt became successful, they also collaborated to produce other OTC drugs (i.e. Zythrocin, Vytorin, Januvia and Livalo) for chronic diseases that were very popular in the market. They took half of the real ingredients to produce the drugs and have You ○ Han to assist packaging and shipping before selling to the pharmacists. They profited a total of NTD62.72 million. As for the original company, AstraZeneca (AZ) that produces Crestor, they had to recall their products, import the real ones as an emergency, and change the packaging, causing a loss over NTD$160,000,000. The entire case has been referred by Taipei City Field Office to be prosecuted by the Taiwan New Taipei District Prosecutors Office.

(ii) Tian ○ Biotech Company was involved in violation of Pharmaceutical Affairs Act

Ji ○ Zhong was the former president of Tian ○ Biotech Company. In 2012, he knew that he did not have a license to manufacture drugs and therefore was not allowed to repackage drugs or change the label of drugs for their expiration date. He attempted to make illegal profit by ignoring the rule to destroy expired drugs. Instead, he handed over those drugs to the head of logistics working for him, Su ○ Ting, and instructed the manager of packaging, Zhen ○ Ju, to supervise employees who were well aware of this to do the work.

The employees included Tsai ○ Yin, Zhan ○ Wen, Zhan ○ Kui, Hsu ○ Juan, and Li ○ Zhen. They moved the expired products from the third floor of their office located in New Taipei City Xizhi District to the 5th and 8th floor that did not have a license for manufacturing. They then changed the labels by using fake batch numbers and expiration dates, and sealed the products. Or, they used organic solution to remove the batch numbers and expiration dates of the original packages, and then used a printer to put fake labels on. Once the process was finished, they moved these boxes back to the original floor and had the salespeople sell them out. They produced fake drugs of 19 types, for 10,119,326 tablets, and profited NTD11,807,105. The entire case has been referred by New Taipei City Field Office to be prosecuted by the Taiwan Shilin District Prosecutors Office.

(iii) Yu ○ Company violated Food Safety Hygiene Management Law and committed fraud

Hong ○ Xi was the registered and actual responsible person of Yu ○ Food Company, managing all the operations and strategies for the Company. This Company's core business is to process, manufacture, and sell dry food, frozen food, processed food, canned food, dehydrated food, beverages, condiments, eating oil, grain powder, dairy, and ice products. It is known for producing a snack called Xia ○ Xian. Su ○ Jin was the chief of the factory, managing the operations of the factories. Liao ○ Song was the vice chief of the Company, managing the production lines. Hsieh ○ Ping was the finance manager, taking charge of procurement, financial, and administrative activities. Since 2015, they knew that based on Article

15 of the Act Governing Food Safety and Sanitation, they were not allowed to produce, process, mix, package, ship, put in storage, sell, import, export, give as gift, or publicly display any food or food additions that have expired, and that they should destroy them. Otherwise, consumers would be exposed to a health risk. However, in order to save cost, they attempted to illegally profit by producing more food with expired ingredients. They used them on producing various flavors for Xia ○ Xian products, including kimchi, BBQ, Japanese Teriyaki, and grilled octopus. They sold these products to middlemen and chain stores who were unaware, and then sold to consumers. They have violated the Act Governing Food Safety and Sanitation as well as committing fraud. The entire case has been referred by Kaohsiung City Field Office to be prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(iv) Yan ○ Hong and others from Guo ○ Xian Company were involved in violating the Act Governing Food Safety and Sanitation

Yan ○ Hong was the responsible person of Kuo ○ Xian Company. Lin ○ Li was the manager. Zhu Hong ○ Hua was the accountant. In April 2013, Yan ○ Hong became the responsible person of Kuo ○ Poultry Livestock Feeds Co., LTD., (hereinafter referred to as "Kuo ○ Company") and Lin ○ Tian was the vice president. In July 2013, the frozen department of Kuo ○ Company became independent as Kuo ○ Xian Company. Yan and Zhu Hong were responsible for selling, shipping and quality control for the products of Kuo ○ Xian Company. The core business of Kuo ○ Xian Company was that they processed the Taiwanese chickens raised by Kuo ○ Company with immediate frozen process after

the butchering was done by Kun ○ Company (responsible person: Huang ○ Ming). Then they moved those chickens to the freezers at Kuo ○ Xian Company rented from Kun ○ Company. In November 2015, they knew that most of the meat had expired and therefore should not be sold to the public. Moreover, they should have destroyed that meat based on the related laws. However, in order to profit illegally, Yan and Zhu Hong instructed the Kuo ○ Xian Company's employees to change the labels of the manufacturing date, and make the expired product look like they have not expired in order to save cost. Then they sold to downstream companies including You ○ Food company, Jia ○ Yu Corporate, and Wong ○ Ji Restaurant (chain restaurant), who were not aware of such behavior, at NTD 85-90 per kilogram, and jeopardized people's health. They were involved in violating Article 44 Paragraph 1 Subparagraph 2 and Article 15 Paragraph 1 Subparagraph 8 of the Act Governing Food Safety and Sanitation. They have violated the first paragraph of Article 49 Paragraph 2 of the same Act. The entire case has been referred by Pingtung Station to be prosecuted by the Taiwan Pingtung District Prosecutors Office.

(v) Shen ○ Yi, Wang ○ Lin and others were involved in fraud as well as violated the Veterinary Drugs Control Act

Wang ○ Lin, Shen ○ Yi, Li ○ Han, and LI ○ Yin knew that the rotavirus vaccine brokerage by Yu ○ Biotech Company for pigs should not be produced without a permit, based on Article 3 Subparagraph 1 in Veterinary Drugs Control Act. Otherwise, it is regarded as a fake drug based on Article 4 Subparagraph 1. Nevertheless, they attempted to break the law by manufacturing

and selling the fake drug with fraudulent documents. Since 2014, Shen and Wang have made a deal that Wang would be responsible for mixing, packaging and labeling the manufactured fake drugs, while Shen would be responsible for marketing and selling. Wang started to purchase the rotavirus vaccines from Wu ○ Zhe (the distributor bought the original vaccines from agent Yu ○ Company, also the owner of Jin ○ Co., Ltd.) at NTD75 per unit in Yunlin area, and then he purchased the bottles and caps from unknown sellers on Taobao in China. Wang added distilled water into the vaccine and diluted the percentage at 2:3. Wang produced labels on his own in order to make the fake one look the same as the original one. Moreover, he produced fake seal, batch number and dates for Shen to sell. Shen handed over those fake drugs to the Li brothers who were well aware of the origin, and leveraged their network as salespeople at pharmaceutical companies in Yunlin area to sell these drugs lower than the market price at NTD70-71 (original price is NTD75). They also produced illegal delivery orders provided by Jin ○ Co., Ltd. They illegally profited up to NTD84 million. The pigs that were injected the fake drugs were unable to combat rotavirus and died because of lung disease. The pig farmers suffered a lot of loss. The entire case has been referred by Central Region Mobile Workstation to be prosecuted by the Taiwan Yunlin District Prosecutors Office.

(vi) Xin ○ Company, Zhang ○ Mou, from Long ○ Branch was involved in violating Agro-pesticides Management Act

Huang ○ Jie was the responsible person of ○ Jie Agricultural Supply Shop. Zhang ○ Mou was the responsible person of Xin ○

Company in Long ○ branch. In November 2014, Huang and Zhang knew that fake pesticides were not allowed to be sold or publicly displayed or stored, yet Huang purchased several fake pesticides from someone nicknamed "Little brother" who did not receive a permit from the Council of Agriculture in the Executive Yuan. They sold at NTD480 per bottle to Zhang ○ Mou, working at Xin ○ Company. Zhang then sold at NTD600 per bottle to farmers (including Gong ○ Zhi, Cai ○ Shan and Hsu ○ Mu) who were unaware. Huang also purchased other fake pesticides and reprinted the labels to sell to farmers of watermelons or melons in Kaohsiung and Pingtung areas. Huang has violated Article 48 Paragraph 1 Subparagraph 1 of the Agro-pesticides Management Act, and Article 255 and 339 of the Criminal Code. The entire case has been referred by Pingtung Station to be prosecuted by the Taiwan Pingtung District Prosecutors Office.

(4) Violations of Disease Control Regulations

(a) Statistics:

The Bureau referred 2 cases of violation of disease control regulations this year, compared to 3 cases in 2016, showing a decrease of 33.33%. The number of suspects was 2 compared to 4 in 2016, showing a decrease of 50%. The amount of money involved in these cases was NT0, which remained the same as in 2016.

(b) Major cases: N/A

(5) Violations of Personal Privacy

(a) Statistics:

The Bureau referred 2 cases of Infringement of personal privacy this year, compared to 3 cases in 2016, showing a decrease of 33.33%.

The number of suspects was 2 compared to 5 in 2016, showing a decrease of 60%. The amount of money of these cases was NTD 0, which remained the same as in 2016.

(b) Major cases: N/A

(6) Violations of Environmental Protection Laws

(a) Statistics:

The Bureau referred 4 cases of violations of environmental protection regulations this year, compared to 5 cases in 2016, showing a decrease of 20%. The amount of suspects was 4 compared to 7 in 2016, showing a decrease of 42.86%. The amount of money involved in these cases reached NTD 0, which remained the same as in 2016.

(b) Major cases: N/A

(7) Other General Crimes

(a) Statistics:

This year, the Bureau referred 5 cases of other general criminal cases, which remained the same as in 2016. The number of suspects was 7 compared to 18 in 2016, showing a decrease of 61.11%. The amount of money involved in these cases reached NTD400 compared to NTD9,486 in 2016, showing a decrease of 95.78%.

(b) Major cases: N/A

3. Tax Evasion

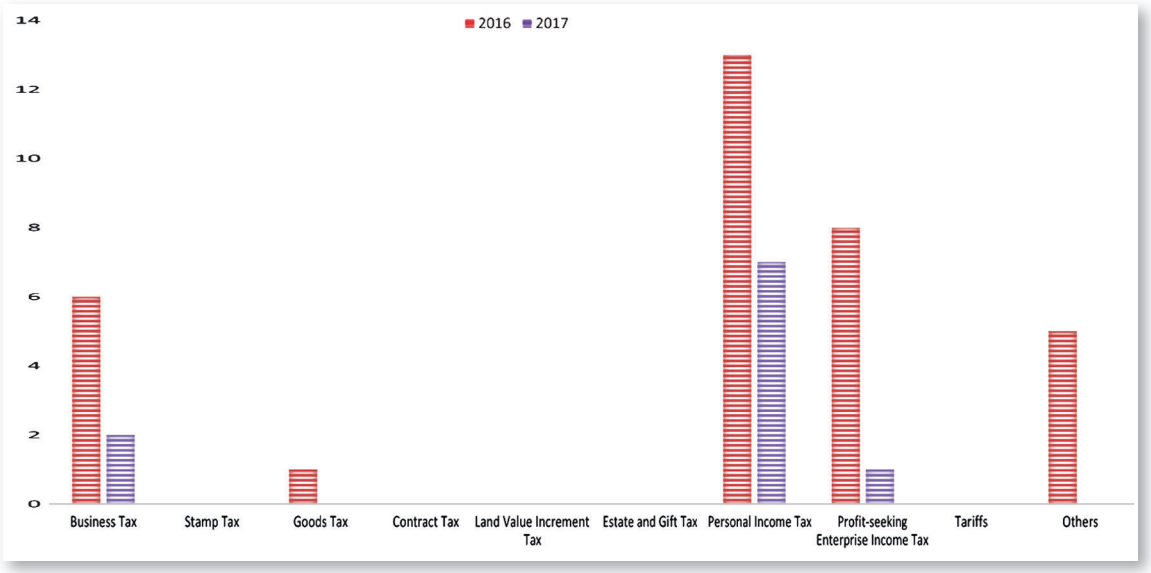
(1) Statistics:

This year, the Bureau sent letters to tax authorities to review 10 tax evasion cases. The number of cases compared to 33 in 2016, showing a decrease of 69.70%. The penalty amount was NTD31,966,657 compared to NTD215,818,813 in 2016, showing a decrease of 85.19%. (For details, please see Tables 2.03, 2.04, 2.34, and Graph 2.36)

Table 2.34 Comparison of Statistics of Tax Evasion Cases over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	Fine	Rate of Change	Type of Tax Evasion									
						Business Tax	Stamp Tax	Goods Tax	Contract Tax	Land Value Increment Tax	Estate and Gift Tax	Personal Income Tax	Profit-seeking Enterprise Income Tax	Tariffs	Others
2016	33	100.00%	100.00%	215,818,813	100.00%	6	0	1	0	0	0	13	8	0	5
2017	10	30.30%	-69.70%	31,966,657	-85.19%	2	0	0	0	0	0	7	1	0	0

Graph 2.36 Comparison of Cases and Types Involved in Tax Evasion over the Past 2 Years



(2) Major cases: N/A

IV. Enterprise Anti-Corruption

The Executive Yuan has announced in meeting #3402 on June 12, 2014 that the Bureau should take advantage of the information system we have and proactively prevent corporate corruption and major economic crimes from happening. The Bureau therefore set up an Enterprise Anti-Corruption Section under the Economic Crime Prevention Division on July 16, 2014. Other than the aforementioned economic, general and tax evasion cases, the Enterprise Anti-Corruption Section also categorized crimes related to stock market, financial,

empty out assets, and Offenses of trade secrets as corporate corruption case and improved the work to prevent and investigate such crimes:

1. Stock market (i.e. the case types violating the Securities and Exchange Act as aforementioned)

(1) Document counterfeit in collection or issuance (Article 20 Paragraph 1 of the Securities and Exchange Act).

(2) Settlement Fraud (Article 155 Paragraph 1 Subparagraph 1 of the Securities and Exchange Act).

(3) Stock Price Manipulation through Abnormal Trade (Article 155 Paragraph 1 Subparagraph 3 to 5 of the Securities and Exchange Act).

(4) Insider trading (Article 157-1 of the Securities and Exchange Act).

(5) Irregular Transaction (Article 171 Paragraph 1 Subparagraph 2 of the Securities and Exchange Act).

(6) Special Breach of Trust, Embezzlement (Article 171 Paragraph 1 Subparagraph 3 of the Securities and Exchange Act).

(7) Fraudulent Financial Report (Article 20 Paragraph 2 and Article 174 Paragraph 1 of the Securities and Exchange Act).

(8) Fraudulent Lawyer, CPA Attestation (Article 174 Paragraph 2 of the Securities and Exchange Act).

(9) Stock Price Manipulation through Fraudulent Information (Article 155 Paragraph 1 Subparagraph 6 of the Securities and Exchange Act).

(10) Stock Price Manipulation in Other Manners (Article 155 Paragraph 1 Subparagraph 7 of the Securities and Exchange Act).

(11) Illegal Private Placement (Article 43-6 Paragraph 1 of the Securities and Exchange Act).

(12) Illegal Merge (Article 43-1 Paragraph 2 and 3, and Article 43-5 Paragraph 2 and 3 of the Securities and Exchange Act).

2. Financial corruption (i.e. case types violating the Banking Act as aforementioned)

(1) Breach of trust by financial personnel (Article 125-2 of the Banking Act).

(2) Receiving improper interest by financial personnel (Article 127 of the Banking Act).

(3) Illegal Loan Release by financial personnel (Article 127-1 of the Banking Act).

3. Assets Empty out

(1) Enterprise Breach of Trust (i.e. the case types as aforementioned that violated Criminal Code Article 342).

(2) Business embezzlement (i.e. the case types as aforementioned that violated the Criminal Code Article 336 Paragraph 2)

4. Offenses of Trade Secrets (i.e. the case types of aforementioned that violated Article 13-1 and 13-2 of the Trade Secrets Act).

To improve enterprise anti-corruption prevention, the Bureau, since September 2014, proactively connected with each major corporation to establish two-way contacts and invited managers, legal people, auditors and employees in famous corporations such as Foxconn and Formosa Petrochemical Corp in science parks, industrial parks and major business groups to promote enterprise anti-corruption prevention initiatives. The bureau has hosted a total of 482 seminars with 8,965 vendors, with participants exceeding 36,668. The private sectors have expressed recognition of these initiatives and are very willing to collaborate with the bureau to proactively look for clues of internal corruption and report other business owners who accepted bribery. The bureau is continuing the experience sharing and working with more companies.

The following are statistics and some major cases showing how the Bureau put effort into the work on enterprise anti-corruption prevention:

1. Statistics (related to the case types as aforementioned):

The Bureau referred 129 cases of corporate corruption this year, compared to 101 cases in 2016, showing an increase of 27.72%. The number of suspects was 494 compared to 447 in 2016, showing an increase of 10.51%. The amount of money involved in these cases reached NTD111,882,445,745 compared to NTD 25,893,624,061 in 2016, showing an increase of 332.08%. (For details, please see Table 2.35, 2.36 and Graph 2.37).

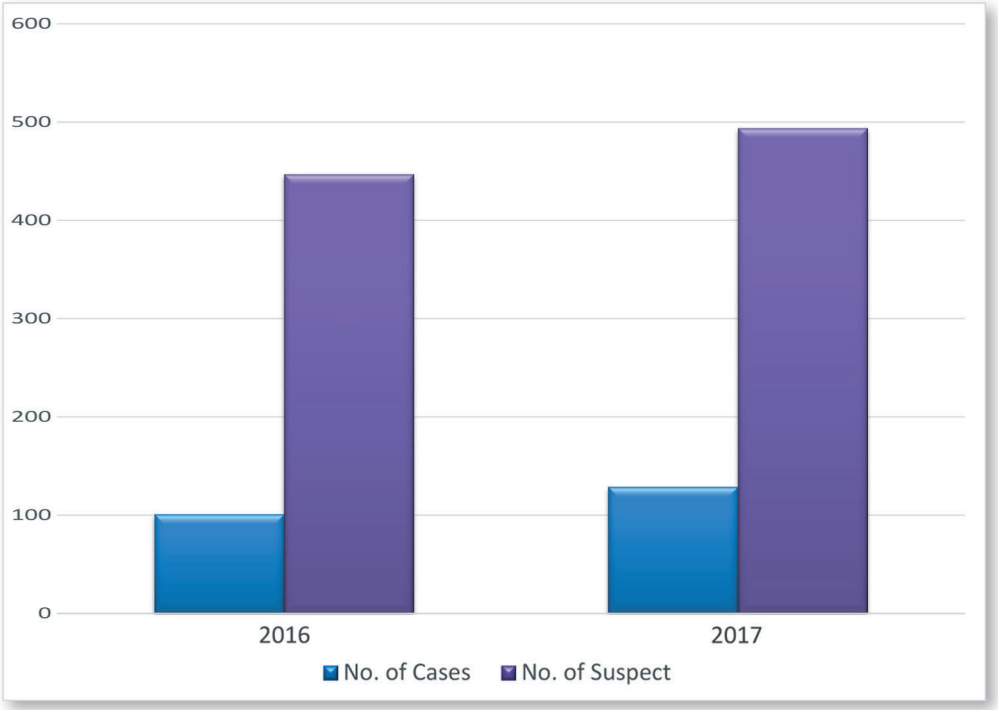
Table2.35 Statistics of Corporate Corruption Cases over the Past 2 Years

Type of Crime		2017			2016		
		No. of Cases	No. of Suspect	Underlying Amount	No. of Cases	No. of Suspect	Underlying Amount
(1) Stock Market Crime	Subtotal	65	289	21,342,950,659	51	291	12,427,786,219
	Document counterfeit in collection or issuance	13	95	11,901,302,105	11	43	3,658,769,320
	Settlement Fraud	0	0	0	1	16	116,222,850
	Stock Price Manipulation through Abnormal Trade	17	61	2,053,225,452	8	42	1,286,185,974
	Insider Trading	12	33	283,084,966	15	39	141,245,939
	Irregular Transaction	2	6	220,240,512	0	0	0
	Special Breach of Trust, Embezzlement	15	69	5,343,592,000	8	82	1,956,180,017
	Fraudulent Financial Report	6	25	1,541,505,624	5	61	5,260,095,976
	Fraudulent Lawyer, CPA Attestation	0	0	0	0	0	0
	Stock Price Manipulation through Unfaithful Information	0	0	0	3	8	9,086,143
	Stock Price Manipulation in Other Manners	0	0	0	0	0	0
	Illegal Private Placement	0	0	0	0	0	0
	Illegal Merge	0	0	0	0	0	0
(2) Financial corruption cases	Subtotal	7	64	6,675,063,283	6	18	811,178,833
	Breach of trust by financial personnel	5	14	547,452,870	5	15	677,440,833
	Receiving Improper Interest	1	20	5,084,000,000	0	0	0
	Illegal Loan Release	1	30	1,043,610,413	1	3	133,738,000
(3) Assets Empty out	Subtotal	34	89	14,083,230,856	26	95	4,092,306,198
	Enterprise Breach of Trust	21	59	1,866,381,969	15	71	2,861,910,737
	Business Embezzlement	13	30	12,216,848,887	11	24	1,230,395,461
(4) Offenses of Trade Secrets	Offenses of Trade Secrets	23	52	69,781,200,947	18	43	8,562,352,811
Total		129	494	111,882,445,745	101	447	25,893,624,061

Table2.36 Comparison of Statistics of Corporate Corruption Cases over the Past 2 Years

Item / Year	No. of Cases	Percentage	Rate of Change	No. of Suspect	Percentage	Rate of Change	Underlying Amount	Rate of Change
2016	101	100.00%	100.00%	447	100.00%	100.00%	25,893,624,061	100.00%
2017	129	127.72%	27.72%	494	110.51%	10.51%	111,882,445,745	332.08%

Graph 2.37 Comparison of Cases and Suspects Involved in Corporate Corruption over the Past 2 Years



Case Type:

(1) Stock market crime: 65 cases:

(a) Document counterfeit in collection or issuance: 13 cases.

(b) Settlement Fraud: no cases.

(c) Stock Price Manipulation through Abnormal Trade: 17 cases.

(d) Insider trading: 12 cases.

(e) Irregular Transaction: 2 cases.

(f) Special Breach of Trust, Embezzlement: 15 cases.

(g) Fraudulent Financial Report: 6 cases.

(h) Fraudulent Lawyer, CPA Attestation: no cases.

(i) Stock Price Manipulation with Unreliable Information: no cases.

(j) Stock Price Manipulation in Other Manners: no cases.

(k) Illegal Private Placement: no cases.

(l) Illegal Merge: no cases.

(2) Financial corruption: 7 cases:

(a) Breach of trust by financial personnel: 5 cases.

(b) Receiving improper interest by financial personnel: 1 case.

(c) Illegal Loan Release by financial personnel: 1 case.

(3) Assets empty out: 34 cases:

(a) Enterprise breach of trust: 21 cases.

(b) Business embezzlement: 13 cases.

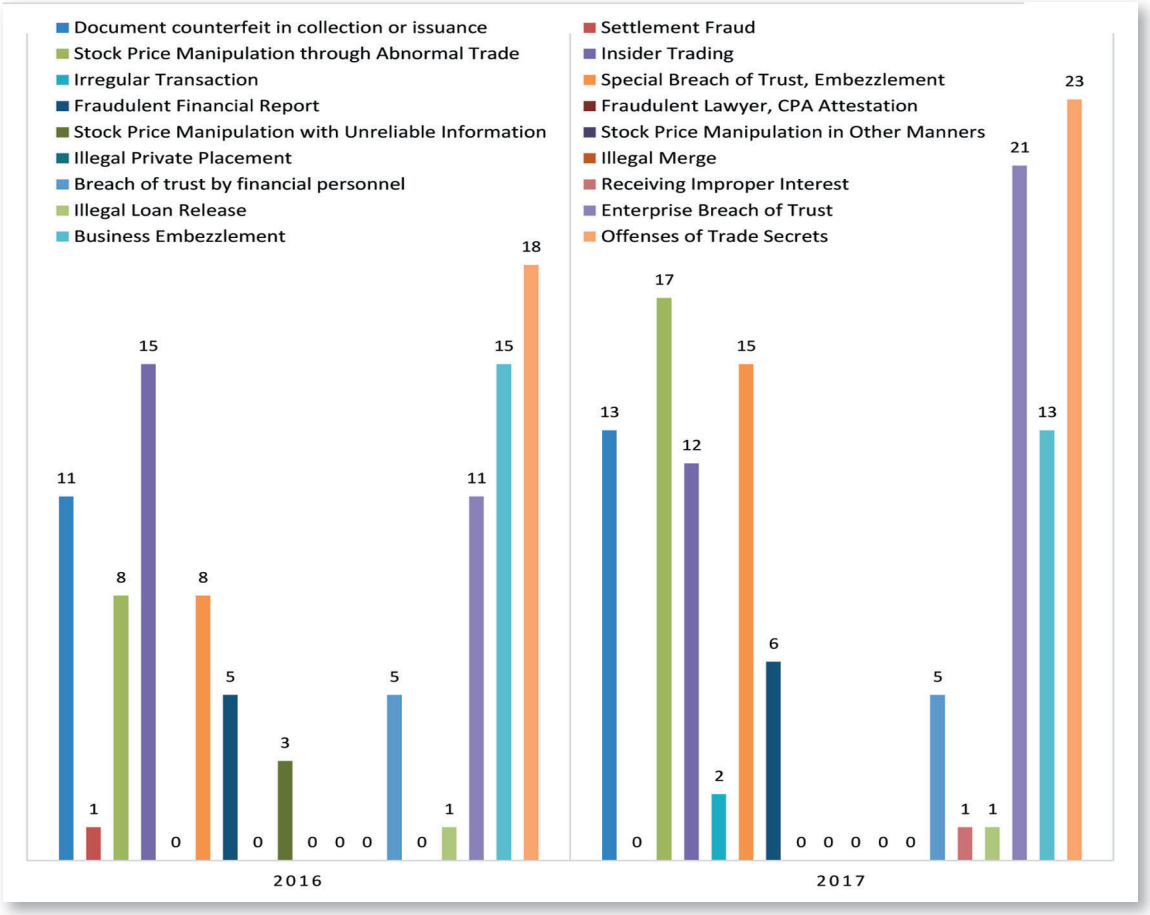
(4) Offenses of Trade secrets: 23 cases

(For details, please see Table 2.37 and Graph 2.38)

Table2.37 Comparison of Statistics of Corporate Corruption Cases and Types over the Past 2 Years

Item / Year	Document counterfeit in collection or issuance		Settlement Fraud		Stock Price Manipulation through Abnormal Trade		Insider Trading		Irregular Transaction		Special Breach of Trust, Embezzlement		Fraudulent Financial Report		Fraudulent Lawyer, CPA Attestation		Stock Price Manipulation with Unreliable Information		Stock Price Manipulation in Other Manners		Illegal Private Placement		Illegal Merge		Breach of trust by financial personnel		Receiving Improper Interest		Illegal Loan Release		Enterprise Breach of Trust		Business Embezzlement		Offenses of Trade Secrets	
	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect	No. of Cases	No. of Suspect
2016	11	43	1	16	8	42	15	39	0	0	8	82	5	61	0	0	3	8	0	0	0	0	0	0	5	15	0	0	1	3	11	24	15	71	18	43
2017	13	95	0	0	17	61	12	33	2	6	15	69	6	25	0	0	0	0	0	0	0	0	0	0	5	14	1	20	1	30	21	59	13	30	23	52

Graph 2.38 Comparison of Cases Involved in Corporate Corruption over the Past 2 Years, by Type



2. Major cases

(1) Irregular Transaction – Hsu ○ Long and others from Le ○ Company were involved in abnormal transactions

Hsu ○ Long was the chairman of listed company Le ○ Tech Company. Li ○ Heng has been the CFO of the Company from September 2008 to 2014. Pan ○ Zhou was the partner at Shi ○ International Law Firm and has been the legal consultant of Le ○ Tech Company since August 2014. Zhen ○ Ji was the friend of Hsu ○ Long. A Japanese person was the board member by name for the second private equity strategic investor

Mega Cloud VR Investment Ltd. in 2015. Hsieh ○ Po was the former CFO of the Le ○ Tech Company while Lin ○ Han was the financial adviser.

(a) Illegal Private Placement

Hsu knew that based on Article 43-6 in Securities and Exchange Act as well as the "Directions for Public Companies Conducting Private Placements of Securities" (hereinafter referred to "the Directions") promulgated by FSC, and the rule in Paragraph 3 Subparagraph 1 of the Directions that publicly listed companies should make their funding public when issuing securities if they have no accumulated loss, post tax, based on EBIT. However, in order to make a profit from the huge price gap between the private equity and the outstanding stocks in the securities market, he has hidden the fact from the Board that he had paper companies managed by Hsu, including Cinda Fund, Eminent Company, Hu ○ Company, Bai ○ Gantou Company, Mega Cloud, and Triple Collaboration as part of the equity. Therefore, the board approved the proposal. He also instructed Li and Hsieh to publicize incorrect information on the Public Information Monitoring website, and disseminate incorrect information to the shareholders of the Le ○ Tech Company and the general public.

(b) Irregular Transaction

Tiny Piece Co., Ltd (hereinafter referred to as "TP Company") was the offshore company established by Chinese citizen Shen ○ and others. The only shareholder was Proficient Success Limited (hereinafter referred to as "PS Company"), located in Cayman Islands, and the shareholder of PS Company was First Response Limited (hereinafter referred to as "FR Company"), in the Virgin Islands. The business of TP Company was to develop and manage games on mobile apps. In

December 2013, Hsu and the CFO at that time, Li ○ Heng, decided to let Le ○ Tech Company take over the equity of TP Company. On March 30, 2014, they signed a deal with FR Company on behalf of the Le ○ Tech Company for equity transfer as well as Appendix. They made an agreement that Le ○ Tech Company would purchase 90% equity of PS Company from FR Company for USD96,435,000 (equivalent to around NTD$2,936,000,000), and the USD$72,915,000 among that price was for Cinda Fund, Eminent Company, VBL Company and the stocks of Le ○ Company held by Dong ○ Company. The rest of USD$23.52 million would have to be paid in cash to FR Company. Hsu also signed an equity agreement with Shen in the name of VBL company that he was managing to have VBL sell the stocks to Shen on behalf of Cinda Fund, Eminent Company, VBL Company and Dong ○ Company for a total of USD72,915,000. On the next day (31st), Le ○ Tech Company held a Board of Directors meeting to evaluate the proposal to acquire TP Company, the proposal passed as Hsu and Hsieh hid the truth from the Board. However it was obvious that the TP Company had a decline in revenue since Sept. 2015, and that the CPAs have assessed a loss of about NTD $0.2 billion in the future and will affect the financial reports of 2015 for Le ○ Tech Company. Hsu still decided to sell the TP Company back to FR Company. Hsu and Hsieh then signed an agreement in private on January 14, 2016. Then they signed the Agreement of Equity Transfer for Proficient Success Limited on March 29, 2016 as well as Appendix (including Three Parties Agreement) in private. All these 3 contracts were favorable for FR Company instead of the others as well as Le ○ Tech Company. Therefore, this conduct was not compliant with fair trading in the business negations. However,

Hsu and Hsieh hid the fact that there were these 3 agreements made under the table in the Board of Directors meeting on March 29, 2016 so other directors approved the proposal to sell TP Company back to FR Company. Hsu was not able to pay back the related payment for FR Company as a result of these 3 contracts, causing a huge loss for the Le ○ Tech Company of USD44,839,589.

(c) Public fund raising fraud

Hsu was trying to create an image of profitable operations for Le ○ Tech Company and show that foreign investors the future outlook of the Company was promising, so he collaborated with financial adviser Lin ○ Han to buy back Le ○ Tech Company's equity in order to push the stock price up. On May 15, 2016, Hsu worked with a group of people as aforementioned (Wang ○ from China, Lin ○ Han, and Pan ○ Zhou, as well as a Japanese citizen) to have the Japanese person invest 20% as the responsible person by name, and Wang would invest 80% to buy back Le ○ Tech Company stock. However, Pan ○ Zhou knew that according to Articles 72 and 73 of the "Act Governing Relations between the People of the Taiwan Area and the Mainland Area", and Article 3 of the "Measures Governing Investment Permit to the People of the Mainland Area", Wang has invested more than 30%, violating these rules. In order to help Hsu to avoid investigation from authorities, he suggested having the Japanese citizen as the unlimited partner, and having Lin and Company as the limited partner to set up a new company called Oak Field, in order to hide the fact that they have a Chinese investor. They made it seem like it was a Japanese investor introducing Japanese funds to buy back Le ○ Tech Company's stock, and leveraged domestic investors' trust in Japanese funds to

''alleviate the concern from the market. Wang then used the deposit of Win Win company and Yinfeng company (provided by Hsu) at the Shanghai Commercial & Savings Bank Ltd. as the evidence of buying back (USD59,999,000 and USD0.17 billion respectively) to avoid the auditing procedure from MOEA's Investment Evaluation Committee and FSC. Hsu then used the Bai ○ Gantou Company he actually owned 100% as the focus of public buyback, and have 2 different securities/ banks as the financial advisers as well as brokers. At 2:50pm on May 31, 2016, Bai ○ Gantou Company announced on the Public Information Monitoring website that it will purchase 38,000,000 shares of Le ○ Tech Company for NTD$128 per share (the premium was up to 21.9% based on the market closing price of NTD$105 per share), and if the sales volume reaches expectations, and Bai ○ Gantou Company as well as its mother company receive approval from MOEA's Investment Evaluation Committee, then this deal will be regarded complete. Bai ○ Gantou Company would have to purchase all the equity as committed. On June 1, 2016, due to the multiple good news as aforementioned, the stock price skyrocketed to NTD115.5 per share, and closed at NTD$114 per share, with an increase of 8.57%. When the buyback proposal was approved by MOEA's Investment Evaluation Committee on July 22, 2016, the stock price went up again to NTD$115.5 the next day (and NTD$110 at closing). However, as Wang noticed that the gap between Le ○ Tech Company's stock price and purchase price had enlarged, he delayed in making the payment. Therefore, the buyback plan failed. On August 19, 2016, the stock price of Le ○ Tech Company started to plummet from NTD$107 per share. At 5:30 pm on August 30th, Bao ○ Gantou Company announced that the company cannot pay for the

price valued on the day. The bank, taking the role as financial adviser, then worked with TDCC prior to market opening at 9 am on August 31, 2016 to return the stocks that were supposed to be sold to the securities accounts of the buyers. Le ○ Tech Company's stock price dropped to NTD$70.2 with only 892,000 shares traded on that day. Then the stock price continued to drop for 7 consecutive days down to NTD$35 per share at the lowest point, causing a lot of loss for investors. Later on, the stock price dropped to around only NTD$10 per share as a result of the buyback plan failure and the fact that the CPAs terminated their agreement to audit Le ○ Tech Company's financials, leading to a delay in producing and publicizing Q3 financial report. On November 17, 2016, the Taiwan listed market has stopped trading the stocks of Le ○ Tech Company. The entire case has been referred by New Taipei City Field Office to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(2) Stock Price Manipulation through Abnormal Trade – Bi ○ Company was involved in manipulating the company stock price

Jiang ○ Ming was the chairman of Bi ○ Company. Chen ○ Wei was the former vice president of Management Department of the same Company. Zhang ○ Ying was Jian's personal assistant, responsible for producing investment bookkeeping and reports. She also assisted him on bank funding business for the Company's stocks, as well as being the person managing transactions for major accounts. Peng ○ Zhong, Cai ○ Feng, and Hsu ○ Huang were the investors of the stock market. Jian and the president of Bi ○ Company, Wu ○ Xiang, needed to pay a penalty for a law suit with a British company of about NTD1.6 billion, so since 2014, they have been using the Company's stock as collateral to apply for loans

from banks. Jian attempted to keep the stock price at a certain level to avoid additional collateral for rating banks, repayment, or encountering issues of selling the stock. He got to know Peng ○ Zhong through a friend who helped him manipulate the stock market price and made it seem like there are a lot of transactions for the Company's stocks. Jian and Zhang provided 6 securities and bank accounts including their own personal accounts, and they gradually borrowed the others from their relatives and partner vendors who were not aware of their attempt, including Bi ○ Electronic Company. Peng then used these accounts to make transactions. He not only used these personal accounts for transactions, but also instructed his friends Cai ○ Feng and Hsu ○ Huang to provide their accounts as well. He also borrowed money from an investor who was unaware of their attempt, Zhou ○ fang, so he ended up managing 33 people's 87 securities accounts to effectively control the stock price and diverse the accounts. He was able to attract unspecified investors to invest in their stock to keep the company's stock market vibrant. From May 1, 2014 to December 31, 2015, and from January 1st until December 31st of the same year, they have collaborated to manipulate the Company's stock price for a total of NTD194,508,502. The entire case has been referred by Northern Region Mobile Workstation to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(3) Stock Price Manipulation through Abnormal Trade –Hsieh ○ Zhang manipulated the option price of Yong ○

Liu ○ De and Zhang ○ Qing registered offices in Taipei City to run illegal securities business in the name of several companies, including JI ○ Lai Consulting Company, Yu ○ Consulting Company, Tsai ○ Consulting Company and Wan ○ Company. They also hired several people including Chen ○ Jun to sell the unlisted stocks to unspecified customers. They

knew that W9 Yong ○ , Da ○ XZ, Da ○ YD, Di ○ WB Qun ○ S2, V9 Di ○ and Zhao ○ UQ are listed securities in Taiwan's Stock Exchange, yet they attempted to influence the prices to make it seem like there is a lot of trading. From October to November of 2012, and between January and June of 2014, they leveraged the feature of delta of options (i.e. the large gap between call and put options and in this case, the price is hard to be executed prior to expiration for near 0 or equivalent to 0 based on options theory) and that investors can easily buy in outstanding stocks with low price (usually around NTD0.01-0.1) to control the accounts, and then buy in a large quantity of such options. Until the market realizes that there is not enough stock for quoting due to insufficient inventory (based on the rule of making options, the options issuer must provide the pricing; however, due to the manipulation on the volume by Liu and all, they became the decision maker of the price), they gradually increase the price of the options they own with the accounts they had, creating an image of vibrant trading. Meanwhile, they instructed their telemarketing people to call unspecified investors to recommend these options, luring investors to buy in with a high price and illegally profited up to NTD$1.54 million. The entire case has been referred by Northern Region Mobile Workstation to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(4) Stock Price Manipulation through Abnormal Trade – Zheng ○ Electronic Corporations' stock

Shen ○ Dong was the chairman of Jing ○ Corporation. In 2015 and 2016, he knew that he was not supposed to elevate the stock price for stocks trading or use his own name or others' names to trade frequently by buying with high price and selling with a low price to create an image of frequent trading. Still, he attempted to manipulate the stock price of

Zhen ○ Electronic Corp. From May 19th to July 3rd 2015, October 1st – December 11th of 2015, and January 29th – March 18th of 2016, he used his own securities account as well as those of his families and friends, including Sheng ○ Xiong (his father), Sheng ○ Kai (his son), Chen ○ Man (his friend), and Zhang ○ Ying (his friend) to trade the stocks of Zheng ○ Electronic Corp. He therefore manipulated the stock price by consecutively buying in with a high price and selling with a low price, leading Zheng ○ Electronic Corporation's stock price trend deviating from the overall market. Sheng has profited a total of NTD8,725,000, yet lost NTD33,511,000 and NTD962,000 in those 3 periods. He totally lost NTD$25,748,000. The entire case has been referred by Northern Region Mobile Workstation to be prosecuted by the Taiwan New Taipei District Prosecutors Office.

(5) Insider trading – Insider trading for Ri ○ Guang's acquisition of Xi ○ Company

Wu ○ Yu was the COO (Chief Operating Officer) and spokesperson of Ri ○ Guang Semiconductor Company so he was the core strategist for the Company. Wu ○ Yu was instructed by the chairman to participate in the acquisition plan of Xi ○ Corporation during 2015 and 2016 from the beginning to the end. Therefore, he should comply with Article 157-1 Paragraph 1 Subparagraph 1 of Securities and Exchange Act. Zhang ○ Hui was a close friend of Wu. They have had very close interactions in private as well as monetary relationships. Wu asked Zhang to help arrange treating clients, so she was supposed to comply with the same Act in Article 157-1 Paragraph 1 Subparagraph 5. Mao ○ Lin was Zhang's aunt. Chen ○ Song was a friend of Zhang. Wu ○ Yan was the PA of Wu ○ Yu and has worked at Ri ○ Guang Semiconductor Company for many years. She

was responsible for handling all the documents related to Wu ○ Yu and therefore should also comply with the same Act in Article 157-1 Paragraph 1 Subparagraph 3. Lin ○ was the spouse of Wu ○ Yan and therefore should be subject to the same Act in Article 157-1 Paragraph 1 Subparagraph 5. Wu ○ Yu participated in the aforementioned acquisition proposal during 2015 and 2016 and her PA, Wu ○ Yan has processed related documents as well. She overheard that Wu ○ Yu was discussing with others about this acquisition plan, and she also talked about the same issues with Wu ○ Yu. The aforementioned persons learned about the news prior to publication. Therefore, Wu ○ Yu's friend Zhang (who then relayed the message to Mao ○ Lin), Wu ○ Yan's spouse Lin ○ bought in the stocks of both companies prior to the news release. Then after the news became public, they sold the stocks at a high price. Zhang illegally profited NTD5.19 million. Mao illegally profited a total of about NTD400,000. Wu ○ Yan illegally profited NTD2.33 million. Lin ○ illegally profited about NTD1.07 million. The entire case has been referred by Taipei City Field Office to be prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(6) Irregular Transaction – Zhong ○ Commercial Bank chairman Specialist Zhang ○ Tian and others were involved in violating the Securities and Exchange Act

The specialist for chairman's office of Zhong ○ Commercial Bank, Zhang ○ Tian, the executive secretary Cheng ○ Jin, the dormitories manager and vice president of the Bank, Ker ○ Da, as well as the specialist of Zhong ○ Financial Holdings, Cheng ○ San, Zhang ○ Tian's brothers Zhang ○ , those 5 people were involved in illegally profiting by leveraging the Yi ○ Taiwan Branch and Yong ○ Development Ltd held by the Group in Virgin Islands to cooperate with Chang ○ Construction Ltd, Zhou ○

Jing (the eldest daughter-in-law of Chang ○ Construction Ltd chairman Li ○ Zao) in October 2013. They purchased land from Hong Kong Shang ○ Company in Taipei (Neihu area) for a total of NTD$2.073 billion and NTD$551 million. The sign off amount of NTD262 million was paid by Chuan ○ Investment Incorporated. Zhang ○ Tian, and Li ○ Zao then sold the land back to Zhong ○ Commercial Bank to profit. They also worked with the president of Cushman & ○ Yan ○ Land, and director of the Cheng ○ Cross-Straight Real Estate Company, Lin ○ Sheng, to issue a false land assessment report in March 2014. In June 2015, they then worked with the head of Jin ○ Real Estate Appraisal Company, Wang ○ Sheng and Li ○ Real Estate Appraisal, Chen ○ Lin, to issue a false report. Therefore, the board of directors of Zhong ○ Commercial Bank approved purchasing the land with NTD$1,289,000,000 and NTD$5,139,800,000 respectively, leading to a big loss for the Bank due to the price gap. The entire case has been referred by Northern Region Mobile Workstation to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(7) Breach of trust by financial personnel – Fraud loan conducted by Chen ○ Yuan and Lai ○ Chen, working at He ○ Bank

Lai ○ Chen was a former teller of He ○ Bank Nanjing West Road Branch. Huang ○ Yan was the assistant vice president of the Branch, helping the manger to approve loans. Li ○ Yuan was the manager of the Branch, taking care of reviewing and approving loan applications. All three of them worked for He ○ Bank. From December 2010 to May 2011, Chen ○ Yuan attempted to illegally make profit for himself, so he used the name of Chen ○ Yi and others to produce a false loan application and apply to He ○ Bank. Lai, Huang and Li knew about it but collaborated with him because they would like to make profit as well. They did not comply with

the Bank's "Notes for Loan Application Process", "Notes for Secured Mortgage Loan" and "Notes for Mortgage Collateral" to assess the finances of the applicants as well as the value of the appraisal to accurately audit the applications. They constantly approved the loan applications by forging documents to prove that the applicants would be solvent with collateral of high value. From January to July of 2011, Lai ○ Chen and others succeeded in having the bank approve loans 5 times, and a total of NTD103.45 million was given to Chen ○ Yuan. After each time they succeeded, Chen then would give a treat to the others for entertainment or pay them a commission to earn their trust for continuing help. Later on, due to a bleak market of real estate, Chen was not able to sell off these properties with a profit, and failed to pay back the interest. The properties were then foreclosed by the Bank for selling, but even so, the payment was not sufficient to pay back the aforementioned loan. The Bank lost about NTD$23.62 million. What they did has violated Article 125-2 Paragraph 1, 2, and 3 of Banking Act. Lai ○ Chen, Huang ○ Yan, Li ○ Yuan also violated Article 35 of the Banking Act as well as Article 127. The entire case has been referred by Taipei City Field Office to be prosecuted by the Taiwan Taipei District Prosecutors Office.

(8) Illegal Loan Release by financial personnel – Employees of Yong ○ Commercial Bank illegally approved loan for San ○ Group

He ○ Chuan was the actual responsible person for Yong ○ Yu Group, managing the business for the group and leading the company. In 2007, he first used his personal name to open Dynabasic Company, and invested in Star City Company that practically controlled the 1788 building in Shanghai. He then instructed his wife, Zhang ○ Ru, to be the chairperson of the Star City Company. Later on, He ○ Chuan intended to gain more

profit from the 1788 building with a majority of the equity of Link Mart, he planned to purchase the equity with Li ○ Jie. He originally intended to apply for a loan of USD80 million from Yong ○ Bank in the name of Star City Company. However, if Zhang ○ Ru was the chairperson of Star City Company on behalf of Dynabasic, and Dynabasic owned about 15% equity of Star City Company, the loan wouldn't be approved to avoid conflict of interest. He ○ Chuan and Li ○ Jie still attempted to make a profit in China so they decided to apply for an unsecured loan to avoid the examination on conflict of interest. So they decided that Li ○ Jie would apply for a loan with the paper companies that Li ○ Jie had, including Giant Crystalink Mart and J&R. He applied for loan from Yong ○ Bank as well as GC and SPC companies. In December 2000, He ○ Chuan and Li ○ Jie attempted to purchase the equity of Link Mart, and given that the profit from 1788 building was tremendous, He ○ Chuan was thinking that he might have to bear a lot of risk with his own capital. Therefore, he used the fund of the listed companies that he owned as his own personal account, instructing the chairperson You ○ Zhi and president Yeh ○ Sheng of Yong ○ Jin Leasing Company to provide a loan to GC and SPC companies. Even though You and Yeh both knew that Zhang was the chairperson of Star City Company, which was connected with Giant Crystalink Mart, and that the purpose of the loan was to purchase the equity of Link Mart and therefore incurring conflict of interest, they still processed the case and obtained the approval for this loan without doing proper due diligence and evidence of sufficient collateral. He ○ Chuan was able to receive an approved loan of USD45 million and USD15 million respectively by the board of GC and SPC Companies. He also received 20% of the loan, i.e. USD12 million to purchase 3.56% equity of Link Mart. He violated Article 17 Paragraph 4

and Article 59 of Financial Holdings Company Act to illegally accept profit. The entire case has been referred by Northern Region Mobile Workstation to be prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(9) Enterprise Breach of Trust – Vice President Li ○ Cheng and others from Tian ○ Entertainment Company were involved in breach of trust

Li ○ Cheng was the vice president of works department of Tian ○ Entertainment Corp., (hereinafter referred to as "Tian ○ Company") responsible for the Tian ○ Company's maintenance work as well as procurement and vendor selection. Jiang ○ Bou was the responsible person of Jiang ○ Corporation, responsible for media buy and procurement of ordinary equipment. In October 2014 and January 2015, they signed a project to look for vendors regarding damage in the waste water pool of the Tian ○ Company, and made bidding in the name of Jiang ○ Corporation, even though the Corporation had no experience to handle the related projects at all. Jiang ○ Corporation, through this influence, earned the projects of NTD3.9 million and NTD11 million respectively. However, in reality, Li ○ Cheng was the one who procured the materials, hired employees, and worked on the project. After the projects were completed, Li was the one who audited the work and asked for compensation. Tian ○ Company transferred a total of NTD$15,645,000 to the bank account of Jiang ○ Corporation. (Taipei Fubon Bank Changan E. Road Branch) from October 2014 to August 2015. Jiang then wired a total of NTD12,119,937 to Li (Chunghwa Post Puli Nanguang Branch Post Account) based on the cost amount that Li claimed. However, after Tian ○ Company invited TCCE to audit the work, they found out that there was no damage of the waste water pool to begin with given its non-metal material, and the fact that the

water plant facilities did not have any structural damage or leaking at all, so it could not have polluted the river. Also, based on the list of the quotation from Jian ○ Corporation, the materials used for this "maintenance" included the water proof materials used for sewage systems in Japan, imported Nano materials and strengthen paint for the sand. All these belong to materials to maintain metal instead of mixed clay. Li made illegal profit by leveraging the fact that the company did not go through public bidding for this project and used the name of Jiang ○ Corporation. In fact, Tian ○ Company's waste water pool did not have any erosion and/or damage, incurring monetary loss for the company. Jiang gave cash of NTD50,000 to Li during Chinese New Year of 2014 and 2016 to show appreciation to him. They have violated breach of trust based on Article 342 of Criminal Code. The entire case has been referred by Nantou Station to be prosecuted by the Taiwan Nantou District Prosecutors Office.

(10) Offenses of Trade Secrets: Vice President Wang ○ Ming and others from Taiwan Mei ○ Company were involved in Violations of the Trade Secrets Act

Taiwan Mei ○ Semiconductor Corporation Vice President, Wang ○ Ming, left the job on April 26, 2016, and Wang downloaded a lot of confidential documents from the Corporation 1-2 weeks before he left the job, in order to be helpful for Lian ○ Electronic Corp. Wang also emailed other colleagues to decrypt files unrelated to his own business but confidential to the Corporation's technology, and copied those to Wang's own USB. As a result, the New Business Development Manager of Lian ○ Electronic Corp., Rong ○ Tian, asked Wang to assist Lian ○ Company to develop 32 Nano DRAM by working with Jin ○ Company in China. Wang immediately uploaded the parameters that he stole from his previous

company for reference.

He ○ Ting was a project manager of Taiwan Mei ○ Semiconductor Corporation focusing on unifying functionality of all machines. During his employment, He ○ Ting logged into the company system and copied/saved confidential documents to his laptop. After He left the Corporation in October 2015, he then used that info to create a DRAM for Lian ○ Electronic Corp. He continued to use the related data and ignored a letter sent by Taiwan Mei ○ Semiconductor Corporation demanding He to delete the confidential information. The entire case has been referred by New Taipei City Field Office to be prosecuted by the Taiwan Taichung District Prosecutors Office.

(11) Offenses of Trade Secrets - Engineer Hsu ○ Peng from Tai ○ Company was involved in violating the Trade Secrets Act

Mr. Huang was the agent for Hua ○ Wei Electronic Corp. in Shanghai and he recruited engineer Xu ○ Peng from Tai ○ Company to work at Hua ○ Wei Electronic Corp. From December 1, 2016, Xu started printing out important documents of more than 500 pages from Tai ○ Company regarding the production of 28 Nano DRAM. Xu visited Shanghai on December 9, 2016 to familiarize himself with the environment, and with the hope of finding a new job. During this trip, he violated the Confidentiality Agreement with the Tai ○ Company and took documents belonging to the Company, worth USD499 million, without the permission of his manager, agreeing to work at Hua ○ Wei Electronic Corp. He then assisted Hua ○ Wei Electronic Corp to develop the same product to achieve the KPIs of each stage (such as adjusting the parameters, risk volume and production volume). The entire case has been referred by Hsinchu Station to be prosecuted by the Taiwan Hsinchu District Prosecutors Office.

V. Cross-Strait Efforts to Combat Crimes and Mutual Legal Assistance

The Economic Crime Prevention Division of this Bureau is based on the Cross-Strait Agreement for Combating Crimes and Mutual Assistance, and handles cross-strait links dealing with economic crimes, drugs, money laundering, mechanisms for fugitives, and other matters concerning the mainland's Ministry of Public Security, the Supreme People's Procuratorates, and other relevant law enforcement departments, carrying out business exchanges and cooperation. However, since March 2016, the two sides have slowed their business exchanges and have not held work meetings or exchanged visits. In 2017, there were 43 cases of criminal intelligence exchanges and one case of collaboration on investigations, 15 requests to assist in the arrest and repatriation of suspects, no criminals or criminal suspects repatriated, no criminals received, and 8 requests made to assist investigations and the collection of evidence. Compared to 2016, there was significant decline in exchanges of information; however, requesting assistance in collecting evidence has increased which indicated it is necessary to deepen cooperation in order to combat cross-border crimes. Future demand will continue to be in accordance with the agreements and the relationship of the exchange mechanism, and will actively promote multiple exchange interactions, safeguarding against cross-border crime. Important work is as follows:

1. Repatriation of Criminals and Criminal Suspects

(1) No arrest of fugitives cases.

(2) No instigation and arrest of fugitives cases.

2. Sharing of Experience

(1) The Bureau sent 4 specialists from Drug Prevention Division and Cross-Straight affairs section of Economic Crime Prevention Division to visit

Kingman and discussed collaboration with Fujian Coast Guard of China on August 2nd and 3rd of 2017 .

(2) The Bureau sent 5 specialists from Drug Prevention Division and Economic Crime Prevention Division to visit Guangdong and Customs Department of China from August 28th to 29th of 2017 to discuss collaboration.

(3) The Bureau sent 4 people from Drug Prevention Division and Cross-Straight affairs section of Economic Crime Prevention Division to attend "Cross-Strait and Hong Kong/ Macau Collaboration on Drug Curbing" in Hong Kog from September 12th to 15th of 2017 .

(4) The Bureau sent Deputy Director General Ms. Ling-Lan Lin as well as the related special agents (a total of 6 people) to attend the 12th Seminar of Police Office for Cross-straight and Hong Kong/Macau from December 3rd to 6th of 2017.

(5) The Bureau sent 5 people from Cross-strait Analysis Department to attend the 10th "Cross Strait Criminal Law Forum" at the University of Hong Kong from December 11th to 14th of 2017.

3. Collaboration on Investigations

During the investigation of a group regarding drug selling, the Bureau learned that the leader of the group as well as several people in the group attempted to smuggle drugs from China to Southeast Asian countries including Malaysia and Indonesia. To avoid attracting attention in Taiwan, they met up with the buyer and shipped the drugs overseas. In May 2017, we learned that the leader attempted to smuggle drugs again by sending someone to travel from China and put it with a steel shock absorber. However, the Indonesian police found 14 of them with amphetamine and therefore the team lead was not able to connect with others in order to stay low key. The Bureau attempted to provide the information to the partners in China with the hope of combating

crimes together. The Customs of China then formulated a special task force and exchanged information with us frequently. Based on the info provided by China, the Bureau learned that the criminals attempted to meet with the underground FX contact and delivered cash of NTD$3 million. The Bureau believed that they also attempted to purchase drugs with the money and smuggle overseas, and therefore, the Bureau shared the info with China. In November 2017, Guangdong Drug Department coordinated 200 police officers to arrest 18 criminals in 5 different locations (3 of them were Taiwanese citizens, and one of them was known as a top 7 female drug seller in the world). They also confiscated 67 kilograms of amphetamine as well as over 500,000 RMBD. Afterwards, to show appreciation, the Chinese Customs sent an official letter to the Bureau. This was yet another successful case of collaboration across the Strait.

4. Return of Criminals

Based on "Transfer of Sentenced Persons Act", The Bureau would help MOJ transfer Taiwanese criminals back to Taiwan to serve their sentences. In 2017, due to political environment, we are unable to work on this task.



Part Three :

Future Goals

Looking to the future, the Bureau will continue to promote economic crime prevention in response to economic conditions and criminal trends. The specific practices are as follows:

I. Prevention of Economic Crimes

1. Integrate systems to support investigation

We hope to leverage the information system, case control system, criminal documents inquiry system, and anti-money laundering information system by integrating them together so that we can compare, filter, and analyze the flow of people, goods and money to discover crimes before actions are taken.

2. Share more information to prevent cross-border crimes

We hope to proactively keep in touch with the Bureau's International Affairs Division, MOFA, International and Cross-Strait Legal Department of MOJ, and other public sectors related to overseas affairs to build a database and share information. It will help us analyze this information to discover the clues of cross-border crimes, and prevent them from happening in time.

3. Collaborations in quickly combating crimes through planned coordination

Whenever there are disasters or outbreaks, there are abnormal fluctuations in domestic prices. Field units will search information on food safety, hoarding commodities, and new types of counterfeiting for price and illegal funding, to manage situations; focusing on research, the sharing of resources, and ensuring that information is not duplicated or restricted by geographical areas. With more rapid research capabilities, we can combat criminal behaviors faster.

4. Hosting of workshops for professional training to improve professional skills

To continue improving the knowledge of our staff in combating economic crime as well as the capabilities of digital evidence collecting, we will continue to host financial and professional finance management workshops at

fundamental and intermediate levels, and will invite professionals in academic fields as well as experts of the Bureau to lecture on various types of stocks and financial crimes, and to familiarize staff with skills, including financial statement interpretations, searches, and fund tracking skills.

5. Invitation of experts and scholars to discuss how to prevent new types of crimes

To discuss problems of new types of criminal practices, situations, case studies and problems in the near-future, we will host " Seminars of Economic Crime Prevention ". Government departments, experts and scholars are invited to discuss causes, with relevant government agencies providing a reference for governance or amendments and incorporate their opinions on the gaps between practice and the law to come up with possible solutions. This effort will help us effectively provide information for policy and law making in the future.

II. Investigation of Economic Crimes

1. Crack downs on major cases and proactively investigate at the same time

We will make a list of new types of crimes, and focus on raising of illegal capital funds, cross-border telecom frauds, and violations of health regulations, as well as other types of cases. We aim to strengthen team research and shared resources for social issues or major events, and coordinate countrywide arrest missions. It is our hope to expand investigation extent and improve investigation efficiency.

2. Focus the resources to investigate high profile cases

For crimes related to stock markets, emptying out assets, financial market corruption and infringement of trade secrets, we will consolidate our manpower and resources to investigate the follow-up development and improve the crackdown effectiveness, as these are high profile or disruptive cases.

3. Confiscate illegal profits to reduce the incentive of committing crime

For crimes related to technological advancement, including virtual currency and electronic payment, we will improve the investigation skills of The Bureau and the professional knowledge to research the patterns of crime and chase the source of funds. The Bureau will report the illegal profit to the court for confiscation, and reduce the incentives of crime via media exposure.

4. Curb corporate corruption and improve connection with international counterparts

Corporate corruption weakens our industries. The Bureau will continue to keep in touch with the private sectors, and educate them on improving internal control and audit systems. Meanwhile, the Bureau will proactively investigate related cases to facilitate a better internal audit/control environment for our country, including (1) building a better selection mechanism for independent directors: Modify "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies", "Regulations Governing Procedure for Board of Directors Meetings of Public Companies" and "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies", (2) enhancing whistleblowing systems in private companies: Encourage financial services to modify their rules of corporate governance to add a whistleblowing mechanism, (3) building an anti-corruption team: Encourage the private sectors to build an anti-corruption team and stipulate "Rules of Conducts for Employees on Anti-Corruption", (4) Improve protecting business secrets: Encourage private corporations to build systems of supervision and actively monitor the whereabouts of employees leaving the company to prevent business secrets from being disclosed. All these efforts should help us implement anti-corruption policies for our private sectors in Taiwan and keep us at the same level as International "United Nations

Convention against Corruption (UNCAC)" standards.

5. Ensure food and drug safety by collaborating with strategic alliances

To comply with the mechanism of food/drug safety management and taxation, we will communicate with the administrative departments to actually control the flow of illegal drugs and food as well as the connections between upstream and downstream vendors by breaking the team into smaller units with the best experts of our own. We will then be able to monitor the supply chain of the criminal groups and ensure the safety of food and drug consumption for people by collaborating with our partners to build necessary safety nets.

6. Crack down on cross-border telecom fraud cases and uncover the leading groups behind the scenes

The Bureau will continue to focus on the supplier of systems, money transfer offices and the brains behind the scheme for telecom fraud cases in order to keep up with the trend that more and more criminals move their capital, communication, and teams around different countries. Our foremost strategy is to find out the core person of the group and the illegal profit, and to cut down the supply chain in time to make the investigation more effective.

III. Work Concerning Affairs across the Strait

1. Collaborating with China to combat crimes

(1) Multiple contacts via various channels

We will build official contacts and enhance the feedback from cross-strait affairs with first-degree or second-degree contacts to express our firm belief in continuing to combat crimes and resolve any doubts about the sincerity of the cross-strait joint fight against crime .

(2) Improvement of the investigation of crimes to build a foundation of mutual trust

We will improve the information collection process for cross-strait crime cases involving drug manufacturing/selling, telecom/internet fraud, smuggling, money laundering, and anti-terrorist cases. We will build a foundation of collaboration to push for joint efforts on combating crimes with work sessions.

2. Pursuance of fugitives

In 2017, a total of 6 suspects were repatriated to Taiwan from China or third countries. We will actively seek wanted persons and take the initiative to pursue them to benefit investigations.

3. Hong Kong and Macau affairs

(1) Continuation of planned visits and the sharing of experience with Hong Kong and Macau

We will steer the relevant business units of the Bureau to visit Hong Kong and Macau to enhance the effectiveness of links with the Hong Kong Independent Commission Against Corruption, the Hong Kong Police Force and the Macau Procuratorate, and to strengthen cooperation with Hong Kong and Macao law enforcement agencies to carry out cross-border crime, police, customs, and money laundering controls; and with other departments to facilitate the work of the two sides in jointly combating cross-border crime.

(2) Enhancing collaborative investigations with case studies

Hong Kong and Macau have not signed a mutual anti-crime agreement with us, and now we have established co-operation with Hong Kong and Macau's law enforcement agencies in exploring and seeking an understanding for crime investigations. Hopefully, we can help each other and combat cross-border crimes under the premise of mutual benefits and fairness.

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