

105年

經濟犯罪 防制工作

年報



法務部調查局

Investigation Bureau, Ministry of Justice



105 年初以來，全球經濟未見復甦，金融市場出現緊縮的趨勢，各國貿易續呈疲弱，多國央行競相提出降息措施或宣布負利率政策，促使本國貨幣貶值或避免陷入通縮。惟美國聯準會宣布升息，帶動債券殖利率與美元指數上揚，美元走強與國際商品價格止跌回穩，可望帶動全球主要經濟體貿易活動，惟市場利率上揚與資本流出不利新興市場，加以英國脫歐及中國大陸經濟放緩等因素，使得全球經濟成長仍然放緩，影響我國經濟復甦，又因景氣前景仍多陰霾，民間消費信心偏弱，導致國內投資、消費及出口表現不佳，連帶引發國內違法經濟活動、跨境電信詐欺等犯罪案件不斷，另食品安全事件、偽劣假藥充斥、農藥使用泛濫，除顯示不肖業者牟求私利、罔顧國民健康的民生犯罪仍需嚴予查緝外，建構完整的食品、藥品及農藥等安全產銷履歷鏈與溯源檢驗體系，仍是政府施政的重要課題；本局職司重大經濟犯罪之防制，為維護公平正義、永續安全的經濟環境及民眾權益，廣續遵奉行政院強化食品安全政策及建立打擊跨境犯罪平台，全力掃蕩，以保障民眾食及住的安全；展望未來防制新興的虛擬貨幣洗錢、企業貪瀆(股市犯罪、金融貪瀆、掏空資產、侵害營業秘密)、違法吸金、假外資炒股及重大走私、詐欺等集團性、跨域性經濟犯罪案件孳生，實為本局責無旁貸的重點工作。

105 年本局偵辦經濟犯罪及一般犯罪案件共計 945 案，嫌疑人數 2,550 人，涉案標的達新臺幣(下同)859 億 4,665 萬 3,771 元。本局鑑於企業貪瀆犯罪具隱蔽特性，偵辦不易，積極思考創新作為，改變以往等待企業爆發弊端後，被動受理檢舉、告發，再介入偵辦的作為，而化為主動將累積的偵辦經驗及案例提供與企業分享，協助導引企業建立弊端預防與危機處理機制，以控管風險，減少損害。為瞭解企業界對本局近兩年推動企業肅貪之看法與認同度，並前瞻業務未來走向，本局於 105 年 11 月 24 日邀集產官學及司法界人士舉辦「企業肅貪回顧與前瞻論壇」，藉此獲致許多寶貴建議，提供做為爾後偵辦方向及政策研擬、修改法令之參考面向，並增進國內各界人士對本局企業肅貪業務執行現狀之認識與瞭解進而認同本局業務職掌。本局經濟犯罪防制工作歷年成果豐碩，對於維護國家經濟發展、保障民眾權益及穩定金融



秩序等產生實質貢獻，然犯罪偵查具有時代變動性，仍將持續關注股市及金融犯罪潛藏問題及犯罪趨勢，並與時俱進地進行修正，始能回應民眾對政府的期待，進而有效打擊犯罪。

自 98 年 4 月 26 日兩岸簽訂「海峽兩岸共同打擊犯罪及司法互助協議」以來，本局據以辦理工作會晤及人員互訪 96 次、犯罪情資交換 972 件、合作偵辦 28 案、緝捕重大通緝犯返臺歸案 49 人、協緝陸方通緝犯遞解出境 1 人、調查取證 30 件、罪犯接返 19 人及人身自由受限制通報 8 件，已獲致相當成果，雙方循既有合作基礎，目前已由情資交換進展至合作偵辦層次，對本局執行打擊犯罪工作有直接而明顯之助益。因應當前兩岸情勢動態發展，本局將依循現有機制，持續推動多元交流互動，秉持善意與誠意，落實兩岸合作共同打擊犯罪，共創雙贏。

本年報將 105 年本局偵辦重大經濟犯罪案件、民生犯罪案件、執行預防、教育訓練、專報編撰、企業肅貪經驗交流及拓展兩岸事務之工作概況與成果，加以分類、統計、說明，並與前年執行情形作比較、分析，藉以策勵未來。適值刑法沒收新制實施初始及洗錢防制法修正通過，本局除加強同仁人才培訓、資訊整合及充實科技設備外，並落實「經濟犯罪防制執行會報」之橫向聯繫機制，持續結合政府各單位力量，彙集群體智慧，激發創新思維，迅速打擊犯罪，以彰顯司法公權力及加強保護受害人權益，俾達成防制經濟犯罪的終極目標，至祈各方先進不吝指正，繼續督促鞭策，使本局經濟犯罪防制工作得以日益精進，無負國家及全體人民之期盼與託付。

蔡清祥

謹識

中華民國 106 年 9 月

一、編輯目的

本年報係彙整本局 105 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、表作完整標示，藉以檢討工作成效並便於研析未來發展趨勢。
- (二) 本年報係依據當年度本局經濟犯罪防制工作有關報表資料統計彙整，前所發表統計數字如有差異者，應以本年報所載資料為準。

三、凡例

- (一) 本年報所用計數單位，年度以國曆(英文版以西元)為準，案件以案為準，嫌疑人以人為準，金額以新臺幣為準，重量以公斤為準，情況特殊者分別於各該項中說明。
- (二) 各項數字之百分比，採四捨五入方式計算。
- (三) 如係相牽連案件，為利於統計，其案件數以所犯主要法條之罪歸類計算，情況特殊者則個案加以說明。



(四) 本年報各項統計表所用符號，代表意義如下：

—：表示無資料或資料不詳

NA：表示無法計算

(五) 本年報經濟犯罪案件數包含被害人數、被害法益金額未達法務部訂頒「檢察機關辦理重大經濟犯罪案件注意事項」及本局「法務部調查局重大經濟犯罪案件認定要點」之案件，故經濟犯罪案件總數較法務部統計處等單位之數據為高。

(六) 本年報所列之重要案例，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 105 年為計算基準年，「增減率」之計算為： $\text{增減率} = \frac{(\text{本期} - \text{上期})}{\text{上期}} \times 100\%$ 。

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第一部分

組織概況



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斷傷，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。

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。

經濟犯罪防制處置處長 1 人，綜理全處業務，副處長 2 人，襄助處長處理全處業務，下設犯罪預防科、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⁴：

- 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、企業肅貪案件偵查、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。

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，外逃大陸及香港、澳門地區以外國家（地區）之通緝犯追緝案件移撥國際事務處，並自 104 年 1 月 16 日生效。

⁴參照法務部調查局處務規程第七條規定。

參、法務部調查局重大經濟犯罪案件認定要點

法務部自 69 年頒布「經濟犯罪之罪名及範圍認定標準」後，因應社會經濟狀況及犯罪趨勢，迭經修正，93 年復因經濟發展、金融自由化之影響，原有之犯罪態樣及標的金額多有變異，為反映實際情況，爰修正「重大經濟犯罪」之定義，於同(93)年 8 月 26 日以法檢字第 0930803048 號函發「檢察機關辦理重大經濟犯罪案注意事項」暨條文說明對照表，以作為檢察官妥速偵辦重大經濟犯罪案件之準則，復於 97 年 5 月 19 日法務部法檢字第 0970801707 號函修正發布，本局即依據前揭注意事項訂定「重大經濟犯罪案件認定要點」⁵，98 年 1 月 7 日法檢字第 0970039617 號函核定經濟犯罪案件認定要點，修訂內容如下：

一、下列各款犯罪，依被害人人數或被害法益金額，列為重大經濟犯罪：

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

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

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

⁵要點內容請參閱本局 98 年經濟犯罪防制工作年報之註 3、註 4。

2. 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(101 年 7 月 1 日商標法修正，法條變更為第 95 條及第 97 條，另新增第 96 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。

第二部分

工作概況



壹、召開經濟犯罪防制執行會報

本局於 105 年 12 月 1 日召開「經濟犯罪防制執行會報」第 129 次會議，推動重要工作如下：

一、執行防制經濟犯罪相關措施

(一) 公平交易委員會

處理法務部調查局函送事業涉嫌違反公平交易法案件 2 案，函送法務部調查局處理案件 12 案。

(二) 金融監督管理委員會（下稱金管會）保險局

配合 92 年 2 月 19 日行政院金融改革專案小組所屬金融犯罪查緝工作小組決議，將保險犯罪列入金融犯罪之範圍，並請主管機關協調相關單位針對檢警調司法人員定期舉辦防範金融犯罪之專業訓練；爰協調並督導財團法人保險犯罪防制中心、財團法人保險事業發展中心、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 105 年 8 月 10 日至 12 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 150 位。

(三) 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，及特別針對莫某等 5 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；其中對象許○為、陳○玄業順利遣返回國。

(四) 經濟部智慧財產局

- 1.105 年度分別於 2 月 26 日及 8 月 29 日召開 2 次貫徹保護智慧財產權協調會報，該 2 次會報係針對「民眾使用 FaceBook、Youtube 等社群網站相關著作權觀念」及法務部就「檢察機關辦理重大違反營業秘密法案件注意事項」等提出專題報告；並因應 105 年 7 月 1 日刑法沒收新制，完成「著作權法第 98 條修正草案」、「商標法第 98 條修正草案」(著作權法 105 年 12 月 1 日生效，商標法報行政院核定其施行日期)及相關專利法令、著作權法令之教育宣導。
- 2.保二總隊刑事警察大隊(即保智大隊)105 年 1 月至 10 月底止共處理侵害智慧財產權案件計 2,167 件，移送嫌疑人 2,491 人，其中違反商標法部分為 1,554 件、1,730 人，違反著作權法部分為 613 件、761 人；另依犯罪類別分，網路侵權案件計 1,823 件，占總件數 2,167 件之 84.13%。
- 3.經濟部光碟聯合查核小組預防經濟犯罪工作執行情形：105 年 1 月至 10 月執行光碟工廠查核及稽核合計 303 家次，期間並無發現廠商違反光碟管理條例情事。

(五) 法務部檢察司

- 1.刑法沒收新制已於 105 年 7 月 1 日正式施行，刑事訴訟法第 133 條以下之保全扣押規定，適用於各刑事案件，新制施行後，犯罪偵辦不再限於傳統之人流、物流之掌握，亦應注意金流流向，特別是經濟犯罪之偵辦尤然，請各執法機關注意犯罪所得之保全扣押；又保全扣押新制雖以事前法官保留為原則，惟針對緊急情況，亦可先執行保全扣押，事後陳報法院，各金融機關於緊急情況，應配合執法機關進行保全扣押之實施。
- 2.法務部擬具之「洗錢防制法」修正新法，未來施行時，包括金融機構與非金融專業機構與人員，均需落實客戶審查、交易紀錄保存

及大額/可疑交易通報，就金流軌跡與金流透明化有相當大的改變，是以未來經濟犯罪之偵辦，需要跨機關部會協助，在前端確保金融機構與非金融專業機構與人員之執行，在後端強化洗錢犯罪之偵辦，缺一不可。為因應我國將於 107 年接受亞太防制洗錢組織第三輪相互評鑑之現地評鑑，亟需各跨部會機關協助政策推動、執行追查金流教育訓練、並定期進行成效檢視，力求在洗錢防制政策與執行之落實有長足進步。

(六) 臺灣高等法院檢察署

1. 案件統計：(1)高檢署所屬各地方法院檢察署 105 年 1 月至 105 年 10 月止，偵辦經濟犯罪案件共計 246 件。(2)高檢署所屬各地方法院檢察署 105 年 1 月至 105 年 10 月止，經濟犯罪案件限制出境共計 1484 人。
2. 成立反股市秃鷹小組：為維護經濟秩序及確保投資權益，防止偵辦作為洩密，造成股市秃鷹獲得不法利益，於 105 年 9 月 1 日成立反股市秃鷹小組，分別於 105 年 9 月 5 日、30 日召開「研商如何防制行政調查與司法偵查中因洩密致生異常放空交易(股市秃鷹)事宜」會議，會中邀集金管會證期局、檢查局、證交所、櫃買中心、調查局經濟犯罪防制處、法務部駐金管會檢察官、高檢署及地檢署之主任檢察官、檢察官共同研商防制機制。
3. 105 年 4 月 28 日成立「跨境電信詐騙追贓平台」：為期對於被電信詐騙之財物能迅速有效查扣並發還被害人，以彰顯司法正義，於 105 年 4 月 28 日成立「跨境電信詐騙追贓平台」，本平台成員除一、二審檢察機關外，邀請內政部警政署、法務部調查局、國家通訊傳播委員會、金融監督管理委員會、經濟部商業司、聯合信用卡處理中心、財金資訊股份有限公司等機關(構)參加多次會議，就阻斷電信詐騙共犯提領贓款及如何有效查扣贓款等議題進行討論，

提出具體有效方向及措施，俾有效阻斷是類犯行並進行追贓，務期達到「查得深、扣得到、還得多」之目標。

4. 要求所屬各級法院檢察署全面成立「追討犯罪所得專組」及單一窗口：刑法沒收新制上路，為因應新制要求所屬檢察機關均成立「追討犯罪所得專組」，對於社會矚目案件強化新法運用，並就危害社會性高，民眾深惡痛絕案件，如毒品犯罪、吸金詐欺犯罪、危害食安案件，均亦應適用新法估算其不法所得，避免任何不法獲利，使犯罪血本無歸，遏止犯罪發生。

(七) 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：785 筆。
2. 查獲安檢部分：390 筆。

(八) 法務部調查局

全年一至十一月移送偵辦經濟犯罪及一般犯罪案件共計 1,064 案，涉案標的 1,085 億 2,595 萬 2,433 元，移送嫌疑人 2,838 人，另查緝漏稅案件 34 案，移送稅捐關務機關裁罰金額 2 億 7,674 萬 611 元，包括：

1. 偵辦企業貪瀆案件 86 案，涉案標的 232 億 2,615 萬元，其中：
 - (1) 股市犯罪 42 案、101 億 3,972 萬元。
 - (2) 掏空資產 23 案、38 億 5,904 萬元。
 - (3) 侵害營業秘密 15 案、84 億 1,621 萬元。
2. 偵辦違法吸金案件 33 案，涉案標的 168 億 5,547 萬元。
3. 偵辦侵害智慧財產權案件 54 案，涉案標的 4 億 7,369 萬元。
4. 民生犯罪案件 91 案，涉案標的 6,928 萬元，其中：

- (1)黑心食品 11 案。
 - (2)黑心商品 9 案、3,833 萬元。
 - (3)黑心藥品 67 案、12 萬元。
 - (4)重利案件 4 案、3,083 萬元。
- 5.偵辦電話詐欺恐嚇案件 4 案，涉案標的 130 萬元。

二、研提專題報告

「營業秘密法」(經濟部智慧財產局提報，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，廣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，機先發掘犯罪預警，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 608 件、調查專(簡)報資料 55 件、違常違規案件函送主管機關行政處理 87 件。(詳表 2.01、2.02 及圖 2.01)



表 2.01

105 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	608	55	87	1
1 月	29	0	7	0
2 月	13	5	4	0
3 月	43	0	8	0
4 月	72	1	6	0
5 月	76	0	8	0
6 月	102	1	10	0
7 月	103	8	3	0
8 月	59	0	9	0
9 月	30	0	7	0
10 月	21	0	5	0
11 月	30	38	6	1
12 月	30	2	14	0

表 2.02

近 2 年執行犯罪預防工作統計

單位：件

年別 \ 項目	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		
合計	1,271	117	219	3
104 年	663	62	132	2
105 年	608	55	87	1

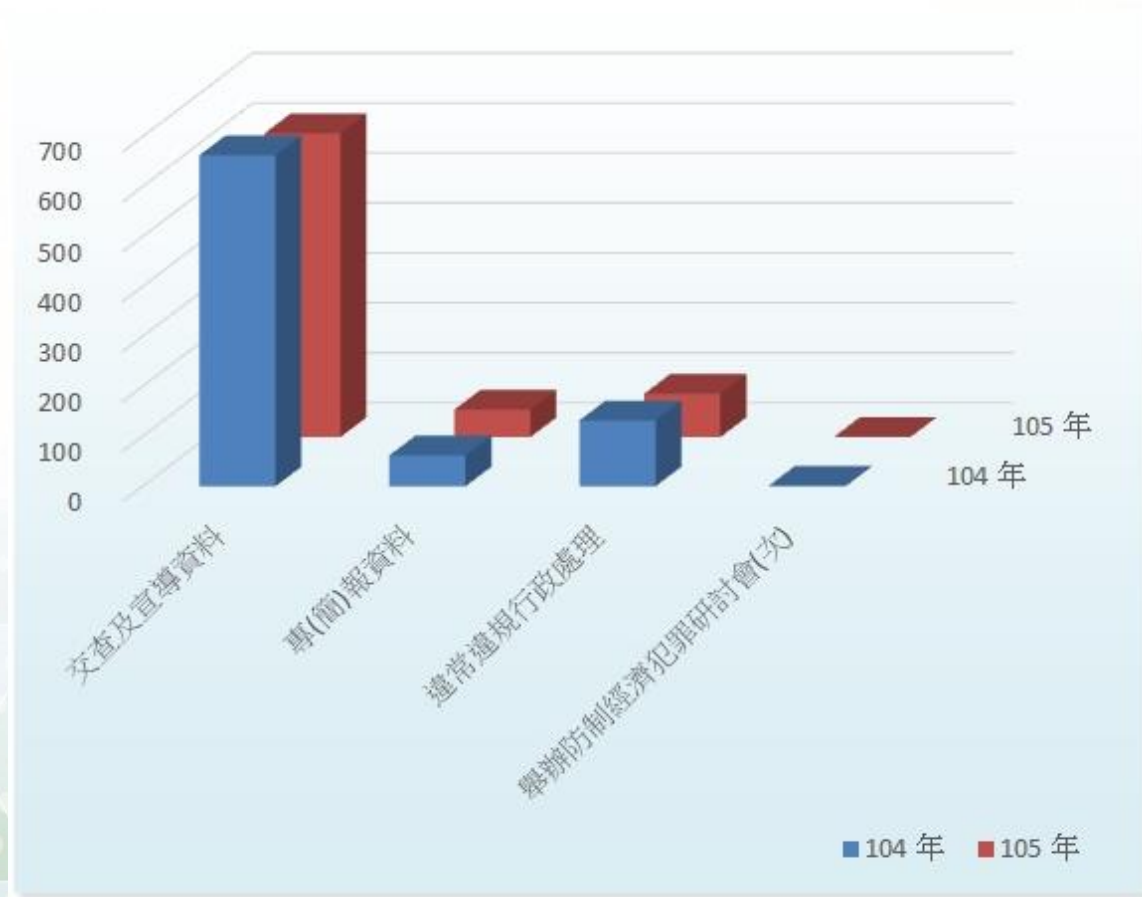


圖 2.01

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，並將年度優等作品及佳作，收錄於本處網頁專區，供作預防犯罪參考。
- (二) 編印「104 年專題研究報告彙編」(計 37 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 3,732 家，研析後，發交外勤單位清查計 97 家，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、集團性詐欺作為之經濟犯罪情事，即依法深入調查蒐證，以維護經濟發展秩序。

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，協助企業防堵內賊內鬼，自 103 年 9 月起，陸續至竹科、中科、南科、鴻海、台塑等企業及全國性工商團體，以「調查局如何與企業共同打擊企業貪瀆」為主題，舉辦 328 場「企業肅貪經驗交流」，共有 7,906 家廠商，計 25,342 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」，期能深化與企業合作，達到預防機先、即時發掘及加速偵辦之效。

五、通報函送，行政處理

- (一) 屏東縣民陳○義等 5 人未依規定取得動物用藥品販賣取可證，卻私自販賣動物用藥品，經本局屏東縣站函移屏東縣政府查處，屏東縣

政府於 105 年 3 月 3 日依違反動物用藥品管理法第 19 條規定，對陳信義等 5 人各裁處 9 萬元罰鍰。

- (二) 遠東藍○工業股份有限公司於屏東工廠內貯存逾有效日期之「高纖綠藻粉」、「蒟蒻麵」等多項食品，經本局屏東縣站會同屏東縣政府衛生局人員稽查，屏東縣政府於 105 年 8 月 29 日依違反食品安全衛生管理法第 15 條及第 44 條第 1 項第 2 款規定，裁處 42 萬元罰鍰。

六、舉辦研討，共同防範

鑑於近來國內企業界、專業團體組織及社會大眾對本局企業肅貪之重視及殷切期盼，為回顧近兩年積極推展企業肅貪之發展情勢、各界反應及前瞻該業務未來之可能趨勢，本局於 105 年 11 月 24 日假本局科技大樓簡報室舉辦「企業肅貪之回顧與前瞻」論壇，並邀請法務部常務次長張斗輝、最高法院檢察署檢察總長顏大和、金融監督管理委員會副主任委員鄭貞茂等貴賓蒞臨與會致詞。另就各界關注之企業肅貪議題，邀集國內相關產、官、學及司法界之專家學者共同進行討論，也希望藉由此獲致相關建議，提供本局做為爾後偵辦方向及政策研擬、修改法令之參考面向，本論壇分成三議題進行研討：

(一) 財務報表之窗飾與舞弊-虛增營收犯罪現況及面臨問題探討

1. 與會成員：

前司法院院長賴英照講座教授擔任主持人，政治大學法學院院長林國全、大通商務法律事務所律師陳峰富、前證券櫃檯買賣中心總經理張麗真、本局經濟犯罪防制處處長伍榮春等人擔任與談人，並安排本局臺北市調查處組長盧錦松提出專題報告分享工作經驗。

2. 本議題具體建議內容：

- (1) 張麗真：上市、櫃公司虛增營收一般會有引進新交易模式、營

收成長但應收帳款及預付貨款持續增加、銷貨集中新增特定客戶等徵兆，惟是類案件最困難之處在於無法收款之商業風險與假營收如何釐清，及海外交易查證困難，是當前必須要面對及解決的問題。

(2)陳峰富：在此提供幾點判斷財報是否虛增營收：公司毛利率有無不合理增加、不合理增加營運成本（目的：降低毛利率）、應收帳款及呆帳增加，另最高法院 105 年度台上字第 1948 號判決，對於財報不實有判斷標準可供參考。

(3)林國全：虛增財報在證券交易法第 171 條與第 174 條均有規定，然並未明確釐清適用情形為何。此外，我國需認真追究會計師職責，尤其財經法律相當仰賴會計師，但因為國內會計師費用相對低廉，低價競爭，故鮮少被追究責任，而國外會計師簽證費用高，且會被追究責任，因此願意費時實際審計，可提供國內立法參考。

(4)來賓建議：許順雄會計師：鑑識會計目前我國法律並無明確檢驗標準，但臺灣有訂定 3 套鑑識會計實務指引可供參考。另虛增營收是過水或實質，法律判斷有困難度，可尋求鑑識會計專家評估實質合理性及必要性，當作法庭證據。

(5)賴英照講座教授總結：調查局辦這場論壇非常具有意義，讓產、官、學在此交流意見，從本場與談討論及法院判決中可見，判決通常沒有一致的觀點，這也是法律人經常受外界疑惑之處，為何相似的案件及事實卻有不同的判決，其中原因固然複雜，但望在座各位日後執行業務遇到相關狀況時，可以思考提供修法建議給主管機關參考，如證券交易法第 171 條及第 174 條在處理財報不實優先適用法條為何，這部分若能透過修法釐清，不僅可增加法律的透明度，也可讓企業及執法人員清楚界線，在此感謝調查局舉辦這場很成功的論壇。

(二) 企業經營之蠹腐-商業賄賂犯罪現況及面臨問題探討

1. 與會成員：

前法務部部長施茂林講座教授擔任主持人，東吳大學法學院副院長王煦棋、臺灣高等法院檢察署檢察官許永欽、鴻海集團弊端防制處處長洪孟宏、本局廉政處處長黃義村等人擔任與談人，並安排本局新北市調查處組長陳茂益提出專題報告分享工作經驗。

2. 本議題具體建議內容：

(1)王煦棋：近年來，許多臺幹在大陸地區涉案，經常於犯行遭發現即逃回臺灣，乃因大陸地區刑法規範「非國家工作人員收賄罪」，該法條只要收賄即該當罪責，其實商業賄賂需論究其主觀犯意，只要是故意且破壞正常公平交易秩序，即應追訴，而非如我國背信罪規範如此嚴格。

(2)許永欽：商業賄賂態樣繁雜，如送小三或提供股票明牌交易獲利等是否算收受賄賂，且此類犯罪均為密室交易，不僅看不到也抓不到，加諸境外取證及白手套取證均相當困難，且被害人配合意願低，怕影響公司商譽、合約流失、公司負責人索賄等因素，讓商業賄賂偵辦困難重重，最重要的則是我國法規嚴重不足，目前只能以背信罪偵辦，導致商業收賄沉痾難改，確實需要一部完整的商業賄賂防制法規，以杜絕此陋習。另提醒檢調辦案人員，現行偵辦商業賄賂，因仍僅能以背信罪偵辦，除追查收受不法佣金外，嫌疑人受託任務範圍有無違背及受損害是偵辦此類犯罪的重點所在。

(3)洪孟宏：鴻海集團郭總裁曾質疑，為何 SMT 案要偵辦一年多，經解釋係因案件犯罪手法隱密，且透過兩個不同手法（代理、純賺取仲介費用）白手套，另涉及境外取證困難，帳戶分散海外，兩岸司法互助有限及背信罪需證明公司遭受損害等因素，尤其犯罪所得

並不等同公司遭受損害，顯示我國商業賄賂根本難以偵辦，在此再次呼籲政府儘速推動制訂「企業賄賂防制法」。

(4)來賓建議：陳玉萍主任檢察官：國內企業賄賂罪責散見各法規，且只規範特定人，未來制訂防制企業賄賂是否規範在刑法或證交法較佳。

來賓建議：許順雄會計師：商業賄賂對整體企業營運管理相當重要，犯罪管理應推前至預防犯罪，法人自身要建立防弊的機制。

來賓建議：台塑集團總管理處高級專員邱永順：企業貪瀆案件的查辦非常重要及迫切，台塑集團感謝調查局過去的幫忙及努力，也讓企業界見識到調查局的專業。

(5)施茂林講座教授總結：最近幾年發生多起經理人收受回扣情事，引起企業界高度重視，法務部在 96 年將行政貪瀆及企業貪瀆分流，當時許多人認為這是兩件事，但調查局同仁已經體悟，未來辦案的利器及方向，就是偵辦重大企業貪瀆案件，幾年下來，調查局的積極偵辦，除得到許多掌聲，也獲得社會各界的肯定與支持。今日與談的人員及現場的與會賓客，對於企業經理人收賄可罰性的方向是一致的，但偵辦過程面臨的困難及法制面的適用，這些都是未來主管機關需要面對及調整的，企業貪瀆不僅腐蝕國家經濟發展，也破壞資本市場完備性及正當性，調查局朝此方向前進非常正確，企業肅貪未來將是調查局非常重要的努力方向。

(三) 隱形資產的戰爭-侵害營業秘密犯罪現況及面臨問題探討

1. 與會成員：

本局副局長林玲蘭擔任主持人，智慧財產法院法官熊誦梅、臺灣高等法院檢察署檢察官朱帥俊、經濟部智慧財產局法務室主任林清結、聯發科技公司法務長宿文堂及本局經濟犯罪防制處企業肅貪科科長林維成等人擔任與談人，並安排本局桃園市調查處組長林山峻提

出專題報告分享工作經驗。

2.本議題具體建議內容：

(1)宿文堂：企業對營業秘密提訴訟都是經過深思熟慮的，首先要先向檢調機關解釋提告什麼事情，其次要解釋營業秘密如何運作，最擔心的就是訴訟過程中再次揭露營業秘密。建議司法機關除掌握營業秘密法規範的三要件外，應注意的是整體宏觀要件，例如：秘密是否係耗資研發出來的？秘密是否為企業用來與競爭者區別，讓其在市場上具競爭力的產品？是否為競爭對手想迫切知道的秘密，以此三要件來推斷是否為營業秘密。另企業需要付出很大的成本在「合理的保密措施」，希望公權力可以補足企業所要負擔的部分成本，協助企業共同保護營業秘密。

(2)林清結：臺灣營業秘密法制訂相當完善，且各種犯罪型態均已含括，但實務上仍有不足之處，例如水、電、瓦斯等公司，取得企業之營業用數據係屬於何者的營業秘密？臺灣母公司在中國大陸地區開設子公司，子公司員工侵害營業秘密，母公司在臺灣可否提告？營業秘密與刑法第 317 條洩漏工商秘密區別為何？員工離職可否要求對公司業務永久保密？這些均是日後有待司法個案解決的問題。

(3)朱帥俊：目前國內司法過於廉價，希望能仿效韓國，將公訴內容區分為國家法益、社會法益、個人法益等層次，讓司法資源可以得到最妥適的分配及使用。

(4)熊誦梅：其實法律制訂過於細密，在法院審判時反而不好用，留有一部分的彈性，可使法官依據證據及心證進行判定，尤其刑事案件採取嚴格證據主義，許多營業秘密法案件成罪機率不高，因此未來檢調機關可從「屬人性」角度切入，例如，當事人在公司擔任職務、服務期間、在公司的重要性、曾參與哪些重要會議，重點在

於說服法官接受這些可得而確定的證據，以佐證對公司的侵害，企業也無須擔心訴訟過程中營業秘密遭二度侵害，因為判決內容並不會列舉營業秘密有哪些。此外，法院在審理時其實與境內、境外關係密切，如當事人從 A 公司跳槽至 B 公司，但都還是在國內服務，對國家法益並無明顯損害，這些都會是法官裁判時考量的重點。另建議企業不要迷戀刑事政策執行，可思考以契約責任的違反，進行民事訴訟，此亦無須證明企業致生損害，最後感謝調查局為臺灣的資產所做的貢獻，法院也會一起努力的。

(5)林玲蘭副局長總結：保護營業秘密是當前國內各界都相當重視的問題，我國於 102 年 1 月修訂營業秘密法，將侵害營業秘密入刑化，並提高境外竊密的刑責，在法條修正理由特別提到「來自其他第三國的經濟間諜案件時有所聞，這些不法竊取營業秘密的行為，已經重挫我國產業之國際競爭力，戕害產業創新的果實，乃至可能威脅我國的國家安全」，充分體現營業秘密除了是屬於企業的財產外，同時也是國家全民的資產，一旦洩漏將造成難以挽回之損害，同時也威脅到國家的安全。調查局於修法後，即開始積極偵辦此類重大經濟犯罪，尤其是惡性重大的商業間諜案件，在成立企業肅貪科時，即將協助企業保護營業秘密，納入企業肅貪工作的範疇，本局將保護營業秘密工作分成兩大主軸，其一是從偵辦案件打擊竊密犯罪著手，遏止損害擴大衝擊整體產業，另方面在偵辦案件汲取經驗之後，回饋給企業，積極與企業進行交流，分享經驗，以期與企業共同有效防堵犯罪的發生，由根本杜絕竊密不法之危害，不可諱言，目前營業秘密法還存有許多問題，有待各界凝聚共識解決問題。最後以熊法官在天下雜誌專訪時說的一段話「臺灣能有多少大型企業，如果我們司法單位不保護他們，誰能保護他們？」作為本次論壇的結語，與各位共勉。

參、犯罪案件偵辦工作

本年調查完成案件中，移送案件計 945 案，嫌疑人 2,550 人，涉案標的 859 億 4,665 萬 3,771 元；其中經濟犯罪案件 681 案，嫌疑人 2,105 人，涉案標的 856 億 9,958 萬 3,752 元；一般犯罪案件 248 案，嫌疑人 428 人，涉案標的 2 億 4,707 萬 19 元；追緝外逃案件 14 案，嫌疑人 15 人。另查緝漏稅案件 33 件，裁罰金額 2 億 1,581 萬 8,813 元。（詳表 2.03、2.04 及圖 2.02、2.03、2.04）



表 2.03


105 年與 104 年偵辦經濟及一般犯罪案件統計

案件類別 \ 年別			105 年			104 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		681	2,105	85,699,583,752	677	2,314	123,208,615,914
	詐欺	小計	145	489	13,771,640,026	157	677	8,582,794,512
		貸款詐欺	13	85	4,361,536,306	9	70	1,138,121,153
		國貿詐欺	2	3	20,040,000	3	3	90,861,082
		惡性倒閉詐欺	2	9	318,188,212	4	5	292,747,690
		倒會詐欺	1	1	2,157,100	2	2	13,139,800
		不動產詐欺	4	14	622,980,000	6	9	341,041,362
		票據詐欺	13	38	191,311,051	4	6	42,635,000
		投資詐欺	21	43	2,579,530,363	26	73	4,656,341,169
		信用卡詐欺	0	0	0	1	27	1,265,500
		保險詐欺	1	4	24,201,575	4	16	99,496,384
		電腦網路詐欺	1	1	70,000	3	3	137,880
		健保詐欺	20	82	34,918,843	25	191	160,515,107
		電話恐嚇詐欺	7	72	2,851,750	10	131	38,480,218
		其他	60	137	5,613,854,826	60	141	1,708,012,167

	侵占	小計	40	89	3,580,100,098	56	137	2,825,230,429
		普通侵占	3	5	240,000	13	25	179,288,123
		公務公益侵占	6	27	865,841,059	14	26	364,982,829
		掏空資產之業務侵占	11	24	1,230,395,461	17	66	1,109,566,148
		一般業務侵占	20	33	1,483,623,578	12	20	1,171,393,329
	背信	小計	21	77	2,926,461,044	25	62	1,540,018,677
		掏空資產之背信	15	70	2,861,910,737	16	37	1,414,394,470
		一般背信	6	7	64,550,307	9	25	125,624,207
	重利		5	9	70,830,000	6	24	34,800,000
	走私		6	11	44,954,648	7	24	44,215,902
	違反稅捐稽徵法		15	34	2,818,611,837	20	134	2,000,540,392
	偽變造貨幣 及有價證券	小計	5	29	209,156,377	5	9	98,476,700
		偽變造貨幣	0	0	0	1	4	1,500,000
		偽變造有價證券	5	29	209,156,377	4	5	96,976,700
	違反菸酒管理法		11	14	11,380,000	11	13	27,153,000
	違反銀行法	小計	67	372	36,463,597,566	63	285	50,178,856,102
		非法吸收資金	43	313	28,016,742,113	29	215	23,597,697,885
		未經政府核准辦理國 內外匯兌業務	16	37	3,842,262,374	31	62	23,127,158,217
		金融機構人員背信	5	15	677,440,833	0	0	0
		向金融機構詐欺取財	2	4	3,793,414,246	2	7	3,454,000,000
		其他	1	3	133,738,000	1	1	0
	侵害智慧財 產權	小計	60	126	918,024,311	46	73	1,841,052,787
		違反商標法	40	99	61,622,880	17	23	16,881,880
		違反著作權法	20	27	856,401,431	29	50	1,824,170,907
	違反營業秘密法		18	45	8,562,352,811	16	38	3,490,317,428
	違反證券交易法		94	354	14,110,165,365	116	526	49,407,883,929
	違反期貨交易法		41	106	964,341,759	28	75	2,450,824,916
	違反保險法		3	6	0	2	4	41,515,632
	違反證券投資信託及顧問法		7	16	100,000	9	20	285,029,216

第二部份 / 工作概況

	違反商業會計法	4	9	352,557,677	9	22	183,851,905
	違反公司法	100	230	19,300,000	51	127	37,000,000
	妨害電腦使用	8	18	155,540	5	9	1,449,825
	妨害農工商罪	16	23	77,132,168	37	39	1,820,437
	違反公平交易法	5	18	616,646,000	3	6	128,918,075
	其他經濟	10	30	182,076,525	5	10	6,866,050
貳、一般犯罪案件		248	428	247,070,019	441	673	390,763,576
	偽造文書	56	111	16,812,250	85	123	186,164,721
	違反槍砲彈藥刀械管制條例	6	7	0	7	7	0
	違反危害健康之法令	170	276	230,248,280	328	501	14,855,495
	違反疫病管理之法令	3	4	0	0	0	0
	侵害人民隱私及私密之罪	3	5	0	5	13	0
	違反環境生態保護之法令	5	7	0	8	21	189,651,520
	其他一般	5	18	9,489	8	8	91,840
參、追緝外逃罪犯案件		14	15	0	11	11	0
	追緝	7	8	0	7	7	0
	策動投案	1	1	0	3	3	0
	協緝遞解出境	0	0	0	1	1	0
	其他外逃	6	6	0	0	0	0
肆、接返案件		0	0	0	3	3	0
	協助接返受刑人	0	0	0	3	3	0
伍、國際合作案件		2	2	0	0	0	0
	國外犯罪遣返偵辦	0	0	0	0	0	0
	執行司法互助協定	2	2	0	0	0	0
	外國法院委託協查案件	0	0	0	0	0	0
總計		945	2,550	85,946,653,771	1,132	3,001	123,599,379,490
漏稅		33	0	215,818,813	47	0	418,415,317

 表 2.04

105 年與 104 年偵辦經濟及一般犯罪案件比較統計

罪名別 \ 年度	105 年				104 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% =[(104 年-103 年)/103 年]	嫌疑人數% =[(103 年-103 年)/103 年]
壹、經濟犯罪案件	681	2,105	100.00%	100.00%	677	2,314	100.00%	100.00%	0.59%	-9.03%
詐欺	145	489	21.29%	23.23%	157	677	23.19%	29.26%	-7.64%	-27.77%
侵占	40	89	5.87%	4.23%	56	137	8.27%	5.92%	-28.57%	-35.04%
背信	21	77	3.08%	3.66%	25	62	3.69%	2.68%	-16.00%	24.19%
重利	5	9	0.73%	0.43%	6	24	0.89%	1.04%	-16.67%	-62.50%
走私	6	11	0.88%	0.52%	7	24	1.03%	1.04%	-14.29%	-54.17%
違反稅捐稽徵法	15	34	2.20%	1.62%	20	134	2.95%	5.79%	-25.00%	-74.63%
偽變造貨幣及有價證券	5	29	0.73%	1.38%	5	9	0.74%	0.39%	0.00%	222.22%
違反菸酒管理法	11	14	1.62%	0.67%	11	13	1.62%	0.56%	0.00%	7.69%
違反銀行法	67	372	9.84%	17.67%	63	285	9.31%	12.32%	6.35%	30.53%
侵害智慧財產權	60	126	8.81%	5.99%	46	73	6.79%	3.15%	30.43%	72.60%
違反營業秘密法	18	45	2.64%	2.14%	16	38	2.36%	1.64%	12.50%	18.42%
違反證券交易法	94	354	13.80%	16.82%	116	526	17.13%	22.73%	-18.97%	-32.70%
違反期貨交易法	41	106	6.02%	5.04%	28	75	4.14%	3.24%	46.43%	41.33%
違反保險法	3	6	0.44%	0.29%	2	4	0.30%	0.17%	50.00%	50.00%
違反證券投資信託及顧問法	7	16	1.03%	0.76%	9	20	1.33%	0.86%	-22.22%	-20.00%
違反商業會計法	4	9	0.59%	0.43%	9	22	1.33%	0.95%	-55.56%	-59.09%
違反公司法	100	230	14.68%	10.93%	51	127	7.53%	5.49%	96.08%	81.10%
妨害電腦使用	8	18	1.17%	0.86%	5	9	0.74%	0.39%	60.00%	100.00%
妨害農工商罪	16	23	2.35%	1.09%	37	39	5.47%	1.69%	-56.76%	-41.03%

第二部份 / 工作概況

違反公平交易法	5	18	0.73%	0.86%	3	6	0.44%	0.26%	66.67%	200.00%
其他經濟	10	30	1.47%	1.43%	5	10	0.74%	0.43%	100.00%	200.00%
貳、一般犯罪案件	248	428	100.00%	100.00%	441	673	100.00%	100.00%	-43.76%	-36.40%
偽造文書	56	111	22.58%	25.93%	85	123	19.27%	18.28%	-34.12%	-9.76%
違反槍砲彈藥刀械管制條例	6	7	2.42%	1.64%	7	7	1.59%	1.04%	-14.29%	0.00%
違反危害健康之法令	170	276	68.55%	64.49%	328	501	74.38%	74.44%	-48.17%	-44.91%
違反疫病管理之法令	3	4	1.21%	0.93%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
侵害人民隱私及私密之罪	3	5	1.21%	1.17%	5	13	1.13%	1.93%	-40.00%	-61.54%
違反環境生態保護之法令	5	7	2.02%	1.64%	8	21	1.81%	3.12%	-37.50%	-66.67%
其他一般	5	18	2.02%	4.21%	8	8	1.81%	1.19%	-37.50%	125.00%
參、追緝外逃罪犯案件	14	15	100.00%	100.00%	11	11	100.00%	100.00%	27.27%	36.36%
追緝	7	8	50.00%	53.33%	7	7	63.64%	63.64%	0.00%	14.29%
策動	1	1	7.14%	6.67%	3	3	27.27%	27.27%	-66.67%	-66.67%
協緝遞解出境	0	0	0.00%	0.00%	1	1	9.09%	9.09%	-100.00%	-100.00%
其他外逃	6	6	42.86%	40.00%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
肆、接返案件	0	0	#DIV/0!	#DIV/0!	3	3	100.00%	100.00%	-100.00%	-100.00%
協助接返受刑人	0	0	#DIV/0!	#DIV/0!	3	3	100.00%	100.00%	-100.00%	-100.00%
伍、國際合作案件	2	2	100.00%	100.00%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
國外犯罪遣返偵辦	0	0	0.00%	0.00%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	NA
執行司法互助協定	2	2	100.00%	100.00%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
外國法院委託協查案件	0	0	0.00%	0.00%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
漏稅	33	0	100.00%	#DIV/0!	47	0	100.00%	#DIV/0!	-29.79%	#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。

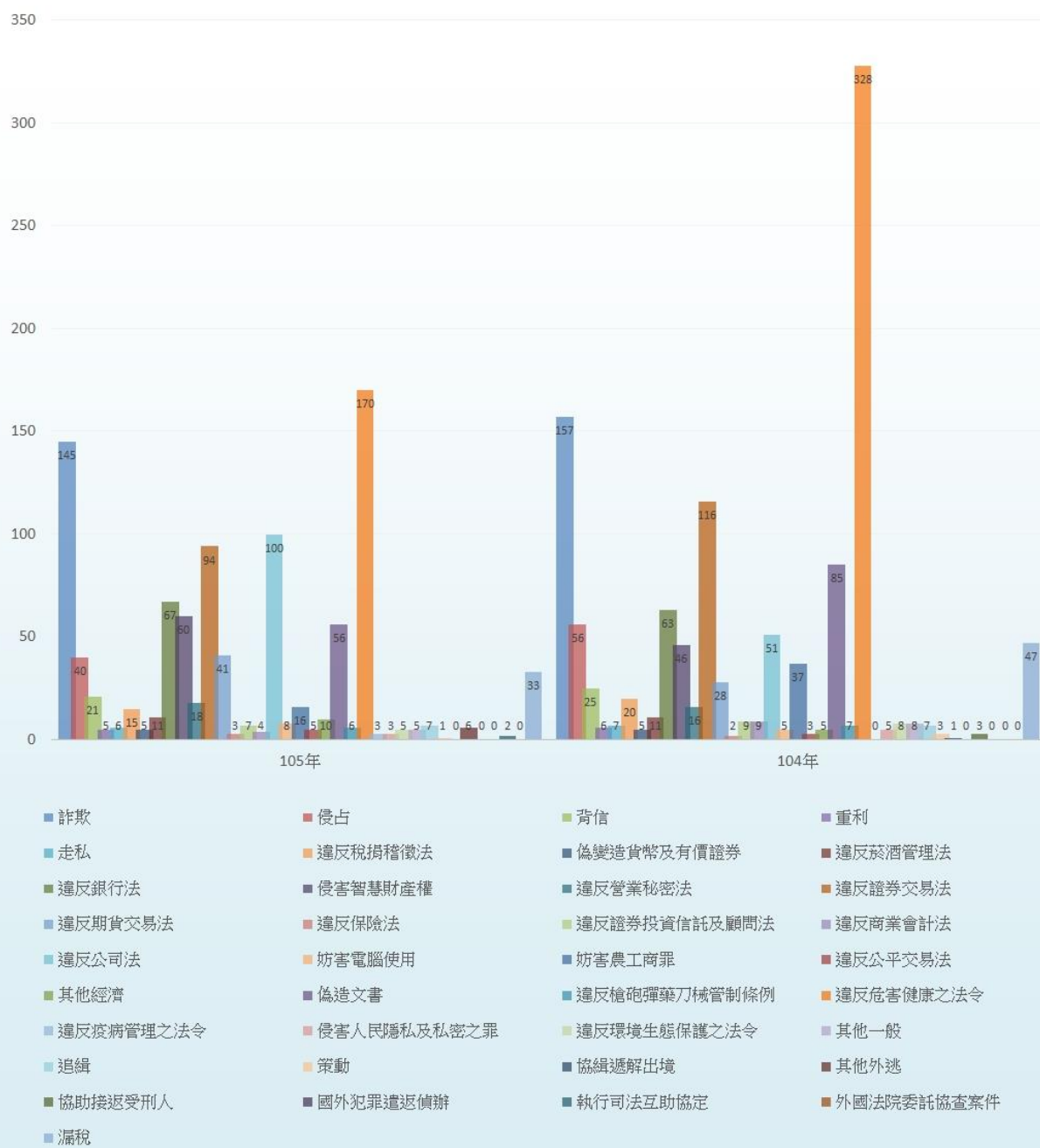


圖 2.02

105 年與 104 年偵辦經濟犯罪案件類別比較

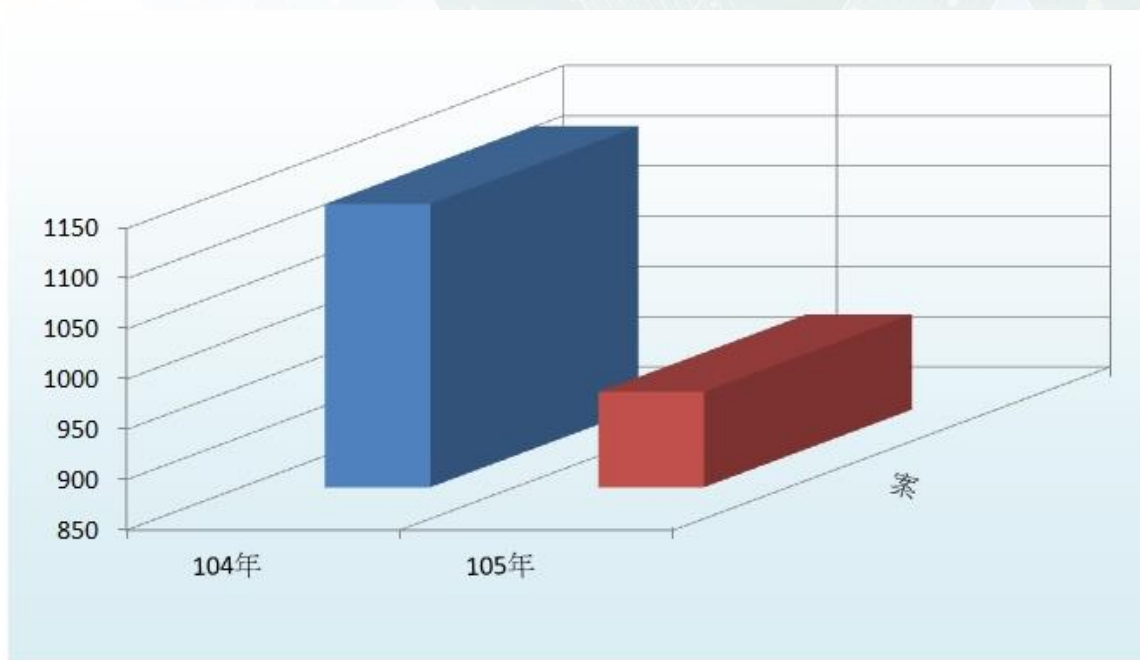


圖 2.03

近 2 年移(函)送偵查案件統計比較

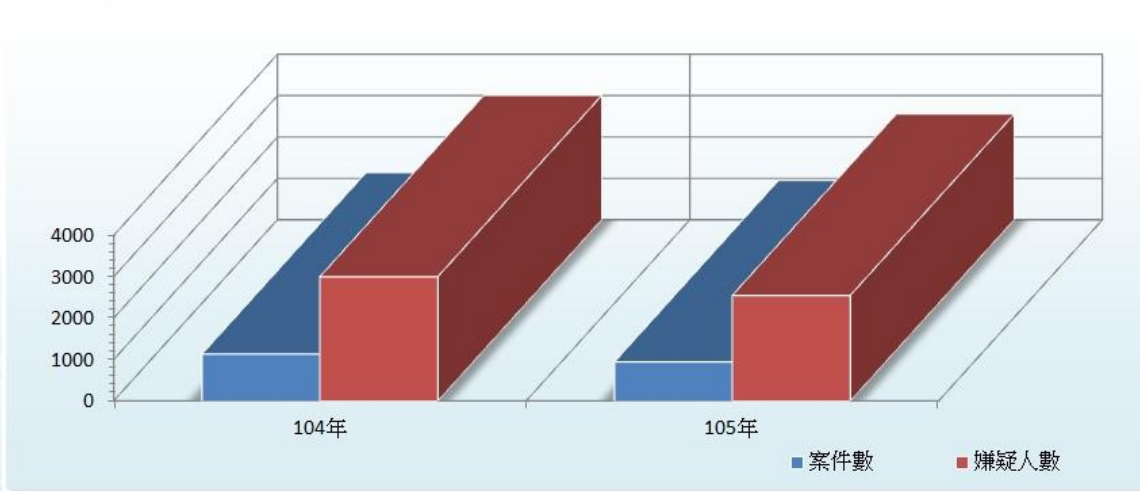


圖 2.04

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 681 案，較 104 年之 677 案，增加 5.90%；嫌疑人 2,105 人，較 104 年之 2,314 人，減少 9.03%；涉案標的 856 億 9,958 萬 3,752 元，較 104 年之 1,232 億 861 萬 5,914 元，減少 30.44%。各類案件如下：(詳表 2.03、2.04 及圖 2.02)

- 詐欺：145 案，占 21.29%；嫌疑人 489 人，占 23.23%。
- 侵占：40 案，占 5.87%；嫌疑人 89 人，占 4.23%。
- 背信：21 案，占 3.08%；嫌疑人 77 人，占 3.66%。
- 重利：5 案，占 0.73%；嫌疑人 9 人，占 0.43%。
- 走私：6 案，占 0.88%；嫌疑人 11 人，占 0.52%。
- 違反稅捐稽徵法：15 案，占 2.20%；嫌疑人 34 人，占 1.62%。
- 偽變造貨幣及有價證券：5 案，占 0.73%；嫌疑人 29 人，占 1.38%。
- 違反菸酒管理法：11 案，占 1.62%；嫌疑人 14 人，占 0.67%。
- 違反銀行法：67 案，占 9.84%；嫌疑人 372 人，占 17.67%。
- 侵害智慧財產權：60 案，占 8.81%；嫌疑人 126 人，占 5.99%。
- 違反營業秘密法：18 案，占 2.64%；嫌疑人 45 人，占 2.14%。
- 違反證券交易法：94 案，占 13.80%；嫌疑人 354 人，占 16.82%。
- 違反期貨交易法：41 案，占 6.02%；嫌疑人 106 人，占 5.04%。
- 違反保險法：3 案，占 0.44%；嫌疑人 6 人，占 0.29%。
- 違反證券投資信託及顧問法：7 案，占 1.03%；嫌疑人 16 人，占 0.76%。
- 違反商業會計法：4 案，占 0.59%；嫌疑人 9 人，占 0.43%。
- 違反公司法：100 案，占 14.68%；嫌疑人 230 人，占 10.93%。
- 妨害電腦使用：8 案，占 1.17%；嫌疑人 18 人，占 0.86%。

- 妨害農工商罪：16 案，占 2.35%；嫌疑人 23 人，占 1.09%。
- 違反公平交易法：5 案，占 0.73%；嫌疑人 18 人，占 0.86%。
- 其他經濟：10 案，占 1.47%；嫌疑人 30 人，占 1.43%。

(一) 詐欺案件

1. 數據比較：

本年移送詐欺案件計 145 案，較 104 年之 157 案，減少 7.64%；
嫌疑人 489 人，較 104 年之 677 人，減少 27.77%；涉案標的 137
億 7,164 萬 26 元，較 104 年之 85 億 8,279 萬 4,512 元，增加 60.46%。

(詳表 2.04、2.05、2.06、2.07 及圖 2.05、2.06)

案件型態：

- (1) 貸款詐欺 13 案。
- (2) 國貿詐欺 2 案。
- (3) 惡性倒閉詐欺 2 案。
- (4) 倒會詐欺 1 案。
- (5) 不動產詐欺 4 案。
- (6) 票據詐欺 13 案。
- (7) 投資詐欺 21 案。
- (8) 保險詐欺 1 案。
- (9) 電腦網路詐欺 1 案。
- (10) 健保詐欺 20 案。
- (11) 電話恐嚇詐欺 7 案。
- (12) 其他 60 案。

(詳表 2.03、2.07 及圖 2.06)

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
104 年	1,132	100.00%	100.00%	3,001	100.00%	100.00%
105 年	945	83.48%	-16.52%	2,550	84.97%	-15.03%

續表 2.05

項目 年別	經濟犯罪案件			一般犯罪案件		
	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)
104 年	677	2,314	123,208,615	441	673	390,763
105 年	681	2,105	85,699,583	248	428	247,070

續表 2.05

項目 年別	漏稅案件	
	案件數	裁罰金額 (千元)
104 年	47	418,414
105 年	33	215,818

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
104 年	157	100.00%	100.00%	677	100.00%	100.00%	8,582,794	100.00%
105 年	145	92.36%	-7.64%	489	72.23%	-27.77%	13,771,640	60.46%

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
104 年	157	9	5.73%	100.00%	3	1.91%	100.00%	4	2.55%	100.00%	2	1.27%	100.00%
105 年	145	13	8.97%	44.44%	2	1.38%	-33.33%	2	1.38%	-50.00%	1	0.69%	-50.00%

說明：「增減率」之計算為： $\text{增減率} = \frac{\text{本期} - \text{上期}}{\text{上期}} \times 100\%$ 。

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
104 年	5	3.18%	100.00%	4	2.55%	100.00%	26	16.56%	100.00%	1	0.64%	100.00%
105 年	4	2.76%	-20.00%	13	8.97%	225.00%	21	14.48%	-19.23%	0	0.00%	-100.00%

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
104 年	0	0.00%	100.00%	0	0.00%	100.00%	4	2.55%	100.00%	3	1.91%	100.00%
105 年	0	0.00%	NA	0	0.00%	NA	1	0.69%	-75.00%	1	0.69%	-66.67%

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
104 年	24	15.29%	100.00%	10	6.37%	100.00%	60	38.22%	100.00%
105 年	20	13.79%	-16.67%	7	4.83%	-30.00%	60	41.38%	0.00%

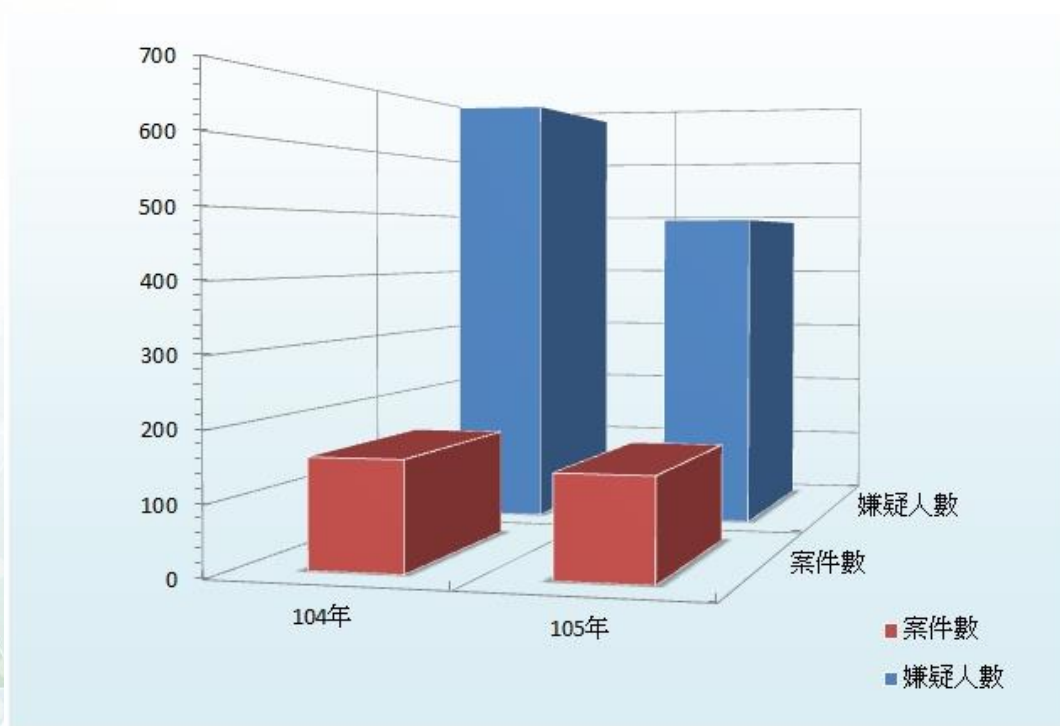
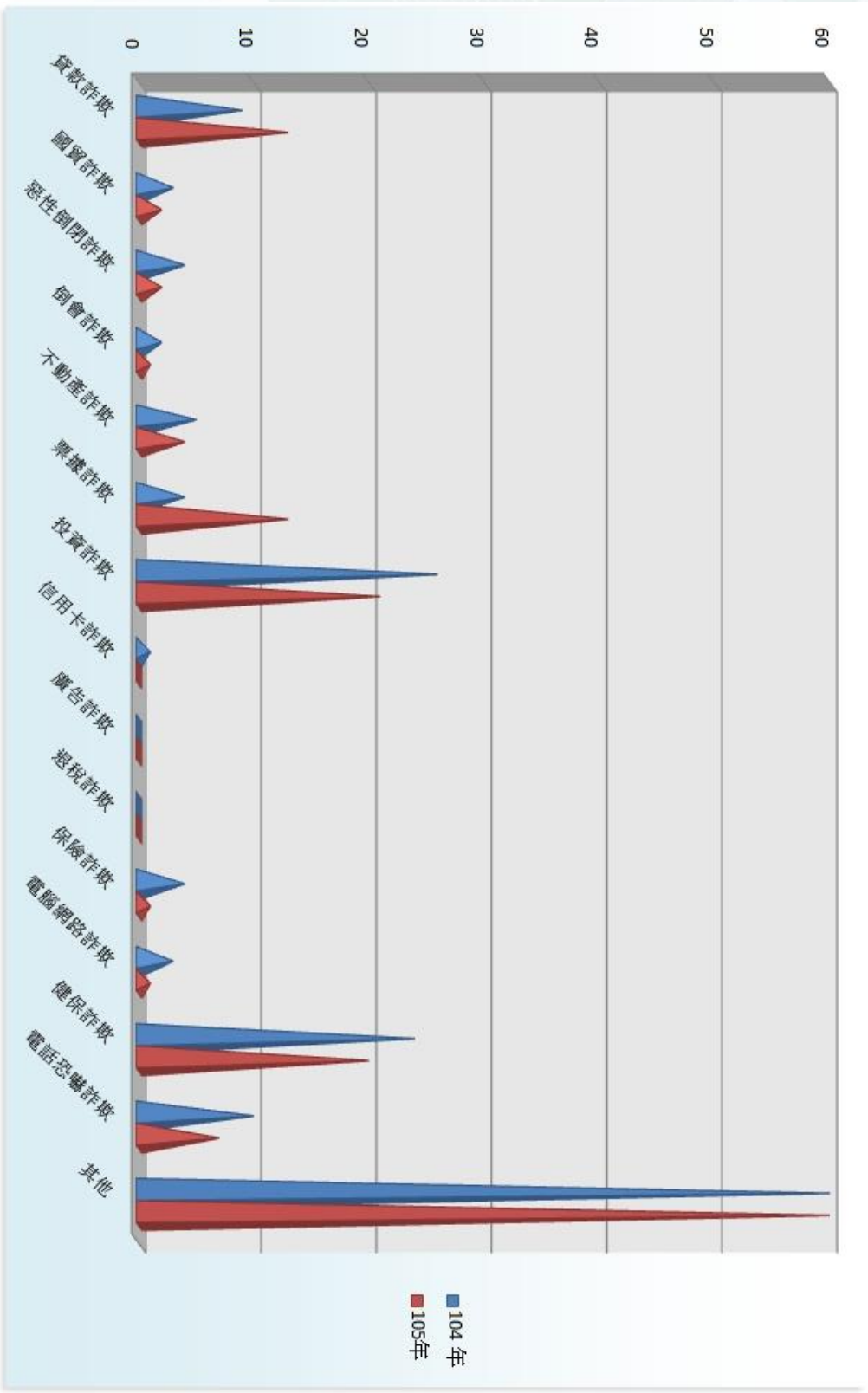


圖 2.05

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



2.重要案例：

(1)鼎○公司何○英等涉嫌不法

何○英係鼎○集團實際負責人，該集團旗下有鼎○貿易股份有限公司等 9 家公司；張○瀚、江○玉分任鼎○集團總經理、財務主管，廖○群、何○麗、黃○蓮則係鼎○集團先後任會計，負責內帳記載。賴○治係鼎○貿易公司臺中廠廠長王○賢的妹婿；張○俊係張○瀚胞弟，曹○慧係張○俊配偶。

緣 97 年起，鼎○集團發生資金缺口，何○英、江○玉、張○瀚為維持該集團營運，謀議向金融機構或租賃公司取得貸款，竟與廖○群、何○麗及黃○蓮等人共同意圖為鼎○集團不法所有，基於詐欺、偽造文書之犯意聯絡，由江○玉、張○瀚分別向吉○牙醫診所王○清、誠○牙醫診所王○良、百○牙醫診所謝○毓、幸○牙醫診所鄭○國、板橋誠○牙醫診所廖○文、全○牙醫診所阮○賢、壠○醫院牙科部王○仁、聖○祿醫院牙科部吳○翼、若○醫院牙科部郭○忠等醫師及賴○治、張○俊、曹○慧等借用渠等個人或診所簽發之支票，而王○清等人因貪圖借票報酬或圖得不實交易發票報稅或因人情幫忙而同意，依其等之智識及生活經驗，均知悉支票之發票人為票據債務人，須負最終票款清償責任，若逾其清償能力而為發票行為，將使支票無法兌現而追索無著，竟不以為意，仍分別基於幫助上開人等向銀行及租賃公司詐欺取財之不確定故意及王○仁、吳○翼、郭○忠與何○英等人共同基於填製不實會計憑證之犯意聯絡，簽發逾其等清償能力之支票，由王○清等 12 人陸續開立 1910 張支票，金額共計 36 億 6,691 萬 9,750 元交予江、張 2 人，復由江員指示廖○群、何○麗及黃○蓮，依照王○清等人簽發之支票額度，偽造不實買賣合約，填製不實之會計憑證，而王○仁、吳○翼、郭○忠為取得不實之統一發票，亦配合於不實買賣合約上簽名，廖○群等再以江○玉所交付偽刻之幸○牙醫診所、板橋誠○牙醫診所、

新○牙醫診所、禾○牙醫診所及華○牙醫診所等診所大小章蓋印於賴○治、張○俊、曹○慧所簽發之支票背面背書，連同前揭借用之支票作為擔保，並持渠等開業執照及執業執照，分別向新光商銀、第一商銀、板信商銀、台新商銀、臺中商銀、中國信託商銀、日盛商銀、彰化商銀行、華泰商銀、中華資融股份有限公司、中租迪和股份有限公司、華南國際租賃股份有限公司及華開租賃股份有限公司，申請信用或票貼貸款，致前揭銀行及租賃公司授信人員陷於錯誤，誤認鼎○集團旗下公司與醫療機構或診所間有交易事實，擔保債權無虞，而同意核撥貸款，總計詐貸 37 億 7,488 萬 7,400 元，案經本局北部地區機動工作站移送及臺灣臺北地方法院檢察署起訴。

(2)順○泰 818 號漁船陳○萬等涉嫌詐欺

陳○萬係順○泰 818 號漁船船長及順○泰 668 號漁船船主；陳○量係順○泰 668 號漁船船長，郭○珍及郭○龍分別係海○億號漁船船主與船員；陳○鴻及尤○邑分別係昌○陸號漁船船主與船長；順○泰 818 號、順○泰 668 號、海○億號及昌○陸號等均係新竹市籍甲種用油漁船，漁業動力用油優惠油價政策，係 47 年起由中國石油公司實施漁船用油優惠定價，行政院於 82 年 11 月 3 日訂定「漁業動力用油優惠油價標準」，至 96 年歷經計 5 次修正。97 年間國際油價攀升，對漁業發展造成極大衝擊，為維繫漁業產業發展，行政院自 97 年 5 月 28 日起至 105 年 12 月 31 日止，對於甲、乙、丙種漁船油，每公秉補貼金額以中油公司所公告各種漁船油牌價之 14% 計算。漁船用油補助標準之認定，係依據「漁業動力用油優惠油價標準」第 6 條規定辦理，補助公式係「作業時數 x 引擎馬力 x 補助係數」而得，其中「作業時數」係以漁船上之「航程紀錄器 (VDR)」紀錄數值為計算標準，漁船需有移動，航程紀錄

器之時數才會增加，而「引擎馬力」數係依據該船隻引擎馬力訂定，「補助係數」甲種漁船用油主機用油為 0.18 公升、副機用油有冷凍機者 0.18 公升，無冷凍機者 0.11 公升。

緣於 97 年 2 月至 103 年 9 月間，順○泰 818 號等 4 艘漁船，多次假藉出海捕撈作業，實則航行至大陸福建省福州市黃岐鎮漁港收購漁貨，因非從事漁業行為，依「漁業動力用油優惠油價標準」第 13 條規定不得申請漁船用油補助，詎陳○萬等 6 人意圖為自己不法之所有，竟分別於船舶停留大陸福建省福州市黃岐鎮漁港期間，以 GPS 天線旋轉器旋轉移動，或將 GPS 綁至船隻船桅來回擺動之方式，使順○泰 818 號等 4 艘漁船之「航程紀錄器 (VDR)」誤認船舶仍在航行，從而紀錄不實航行時數及軌跡，俟返國前往新竹區漁會漁船加油站申購漁船用油時，再以該加油站之航程讀取器 (VDRS) 讀取前揭被強制干擾「航程紀錄器 (VDR)」所滋生之不實作業時數，向行政院農業委員會漁業署詐取高額漁業補助用油，經漁業署統計，上述期間渠等以順○泰 818 號等 4 艘漁船詐領補助金額共計 4,094 萬 4,455 元，案經本局基隆市調查站移送及臺灣新竹地方法院檢察署起訴。

(3) 寰宇○達公司徐○人涉嫌詐欺

徐○人係賽席爾共和國登記設立之寰宇○達土地開發公司 (下稱 AUA 公司) 負責人，其意圖為自己不法利益之所有，明知渠本人及所設立 AUA 公司並未給付土地價款而取得印尼台旺工業區之土地所有權，無法據以進行開發，亦明知 AUA 公司係外國公司非經我國主管機關認許不得在我國境內營業，卻於 102 年 7 月間，借用華人衛星電視台公司位於臺北市之會議室，辦理招商說明會，向王○隆、吳○忠、吳○熊、秦○生及吳○穎等投資人誑稱，渠所有之 AUA 公司 100% 投資印尼 PT.AUA DEVELOPMENT 公司(下稱：

PT.AUA 公司)，並進行印尼台旺工業區土地開發相關業務；徐○人並誑稱 AUA 公司資本額為 4,400 萬美元（計 40 萬股），渠本人持有全部股份，將釋出 10 萬股，每股 110 美元，總計 1,100 萬美元股權供投資人認購，渠亦稱已給付 4,400 萬美元之土地價款予印尼之 PT ALAM MAKMUR INDAH 公司（下稱：PT.AMI 公司），因而取得台旺工業區土地之 51% 權利，且該筆款項已全數用於購置土地，預計 3 年內完成開發，投資報酬率可達數倍等不實內容。徐○人又利用我國駐印尼代表處官員及印尼地方官員在該工業區預定地舉辦動土典禮相關的照片新聞報導及變造 3 張香港匯豐銀行匯款明細憑證（總投資匯款額 4,412 萬 2,854 美元）與資產負債表等資料，做成投影片播放，以取信投資人，使王○隆等人深信該土地開發案前景看好，有利可圖，紛紛加入投資，分別匯款至徐○人以 AUA 公司名義設於匯豐商業銀行民生分行之境外公司帳戶內，投資入股台旺工業區開發案，計詐得 1,499 萬 9,770 美元。

103 年 4 月間，王○隆等投資人得悉徐○人並未投資 PT.AMI 公司 4,400 萬美元，即要求徐○人返還投資款項，徐員遂假意與渠等簽訂 AUA 公司股份買賣投資終止協議，同意原始投資款全額退還，惟私自將投資款陸續轉匯至其境外所設立之 Found Talent（得賢○進科技公司）、Skyriver（凱○投資公司）等公司及其個人帳戶內挪做他用。同時間，徐○人基於相同犯意，又以預售工業區土地為由，向上○實業有限公司蕭○華詐取購地訂金 61 萬 5,000 美元，合計詐得 1,561 萬 4,770 美元（約合 4 億 6,844 萬 3,100 元），案經本局南部地區機動工作站移送及臺灣高雄地方法院檢察署起訴。

(4) 國軍臺中總醫院主任醫師王○英等涉嫌詐欺

王○英係國軍臺中總醫院（下稱：803 醫院）前骨科主任醫師；張○

成係威○醫療股份有限公司(下稱：威○公司)及宇○有限公司(下稱：宇○公司)實際負責人，威○公司係臺灣捷○醫療器材股份有限公司(下稱：臺灣捷○公司)所屬中區代理商，負責經銷美國捷○公司產製之人工膝關節、髌關節及肘關節等產品，詹○權、王○峰及羅○暉等 3 人均係臺灣捷○公司派駐威○公司業務人員。

緣於 101 年 1 月起，王○英明知依 803 醫院規定，病患如欲使用衛生福利部中央健康保險署(下稱：健保署)未核定給付之自費人工膝關節墊片施行手術，應由病患填寫自費同意書，並透過醫院購買，且知悉該院提供之捷○公司人工膝關節墊片(下稱：自費材墊片)，每台刀售價僅四萬餘元，竟與威○公司張○成、詹○權、王○峰及羅○暉等人意圖為自己或他人不法之所有，共同基於詐欺之不法犯意，由王○英於看診時，向需執行膝關節手術之病患林○鳳等 434 人，刻意隱瞞醫院有提供該自費材墊片之事實，甚且向部分病患佯稱，醫院提供之自費材墊片每台刀需約七萬元，如逕向廠商購買，則每台刀僅需五、六萬元等由，鼓吹病患以每台刀 6 萬元價格，逕向威○公司購買自費材墊片，致林○鳳等病患，因無經驗且信任醫師專業，陷於錯誤而同意以每台刀 5 萬 3,000 元至 6 萬元之價格，向威○公司購買自費材墊片；俟王○英施行手術完成後，再由羅○暉持宇○公司發票，向病患本人或家屬取款，或由病患匯款至宇○公司帳戶，核計自 101 年 1 月至 104 年 10 月間，王○英等人以前開詐術向林○鳳等 434 人次病患，詐取自費材墊片款項計 2,431 萬 6,500 元。

另王○英等人，明知病患林○鳳等 434 人開刀實際係使用自費材墊片，續與張○成等人意圖為自己或他人不法之所有，共同基於詐欺之不法犯意，由王○英於病患開刀前一日，向 803 醫院骨科行政人員楊○鳳等人謊稱病患係使用捷○公司健保材墊片，致不知情

之楊○鳳等人於病患手術通知清單等資料上註記病患係使用捷○公司健保材墊片。開刀當日，威○公司羅○暉先以健保材墊片送至該醫院衛保室，交由不知情之黃○蓉驗收後，再將事前準備之自費材墊片替換送入開刀房，提供王○英手術使用，並按月與威○公司辦理對帳作業；俟病患出院後，由該院不知情之健保申報組人員依電腦紀錄，將病患開刀包含健保材墊片之所有健保醫療費用，製表向健保署中區業務組申請健保給付，致令不知情之健保署人員誤認病患係使用健保材墊片，而給付該院每次手術健保材墊片款項 5 萬 4,597 元或 5 萬 1,297 元，核計自 101 年 1 月至 104 年 10 月間，王○英等人以病患林○鳳等 434 人次之不實健保材墊片耗材，向健保署中區業務組詐得計 2,333 萬 5,398 元，案經本局航業調查處移送及臺灣臺中地方法院檢察署起訴。

(5)詹○誠等涉嫌電話詐欺

詹○誠夥同張○櫟、許○榕、洪○揚、陳○捷、黃○嘉、莊○銘、陳○雅、周○賢、闕○諺、陳○蓉、廖○凱、郭○鈞、王○傑、林○瑋、蔡○謚、李○賓、周○宇、張○平、黃○霖、張○明、張○云、林○萱、陳○佳、李○峰、林○楠、吳○倫、李○哲、盧○任、蘇○嵐、蔡○倫、林○億及李○勝等 33 人共同基於意圖為自己或他人不法所有之犯意聯絡，合組電話詐欺集團，並在臺灣地區透過網路語音訊息及電話向大陸地區民眾詐取財物。

緣於 104 年 8 月間，該電話詐欺集團出資主嫌詹○誠，指示盧○任及林○億先後租用宜蘭縣五結鄉三結二路 268 號、270 號（連通建物）及宜蘭縣三星鄉大湖路 59-1 號兩處所，輪替作為該集團電話詐欺機房使用，並聘請盧○任負責機房人員三餐之炊飯工作。每日上午先由電腦手陳○捷利用「如意」、「USA」等 7 家二類電信網路託撥系統平台，發送「順豐快遞貨件未領取」之不實詐騙簡

訊予大陸地區不特定民眾，俟受害人有疑問而回撥時，系統即會自動轉接予該電話詐騙機房中第 1 線假扮「順豐快遞」客服人員接聽，先表明要核對身分誘騙受害人提供個資後，佯稱其委託代辦護照未領取，若受害人否認辦理，旋即告知疑係身分被冒用申辦所致，建議向大陸地區公安單位報案，再以協助報案為由伺機將電話轉接予同機房內第 2 線假扮大陸地區公安人員佯裝受理報案，並詐稱因受害人個資外洩遭冒用，致已涉及行賄貪污洗錢案件，須配合到銀行作資金清查比對，以套出其名下所有金融帳戶及存款金額，再伺機將電話轉接予同機房內第 3 線假扮檢察官之詹○誠，要求被害人必須依指示將其所有金融帳戶資金配合徹查及加強保護等詐術，致使受害人誤以為真而陷於錯誤判斷，至 ATM 自動櫃員機將所有金融帳戶資金轉匯入該詐欺集團指定的人頭帳戶內，再由與該集團配合之大陸「車手集團」，自人頭帳戶內提領詐得之款項，再透過不詳之兩岸地下通匯管道將詐得款項匯回臺灣朋分，案經本局中部地區機動工作站移送及臺灣宜蘭地方法院檢察署起訴。

(二) 侵占案件

1. 數據比較：

本年移送侵占案件 40 案，較 104 年之 56 案，減少 28.57%；嫌疑人 89 人，較 104 年之 137 人，減少 35.04%；涉案標的 35 億 8,010 萬 98 元，較 104 年之 28 億 2,523 萬 429 元，增加 26.72%。

(詳表 2.03、2.04、2.08 及圖 2.07、2.08)

案件型態：

- (1) 普通侵占 3 案。
- (2) 公務公益侵占 6 案。
- (3) 掏空資產之業務侵占 11 案。

(4)一般業務侵占 20 案。

(詳表 2.03、2.08 及圖 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
104 年	56	100.00%	100.00%	137	100.00%	100.00%	2,825,230	100.00%	13	14	17	12
105 年	40	71.43%	-28.57%	89	64.96%	-35.04%	3,580,100	26.72%	3	6	11	20

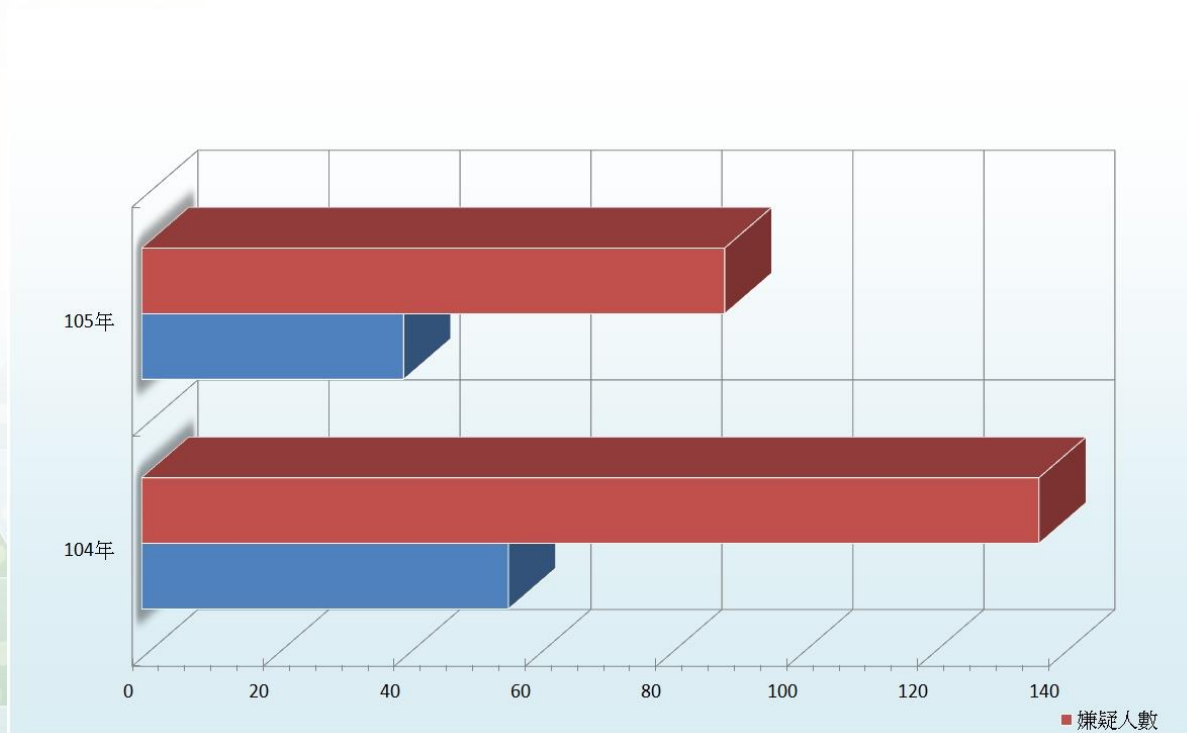


圖 2.07 近 2 年侵占案件數及嫌疑人數比較

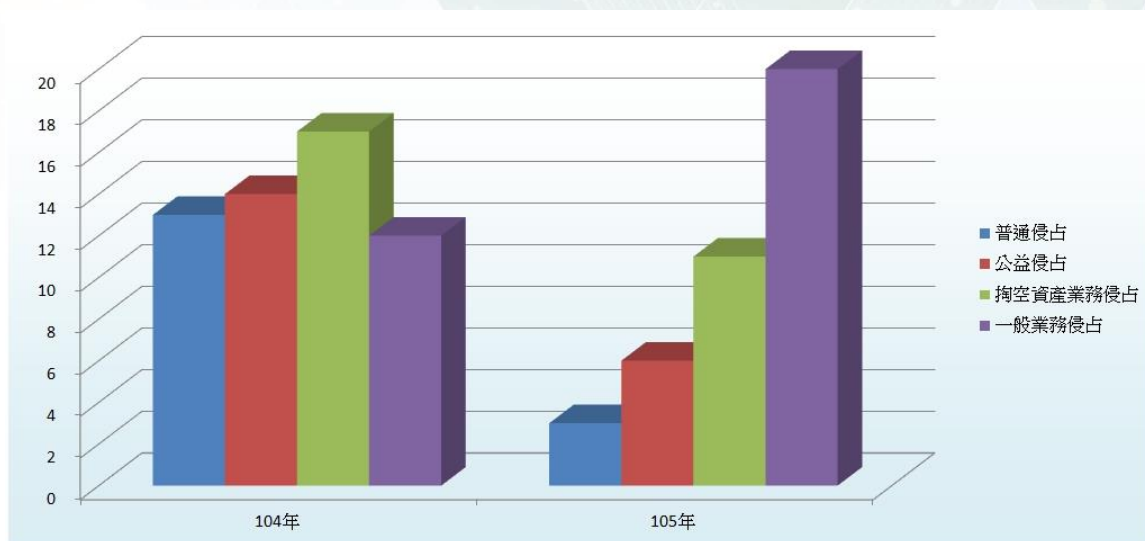


圖 2.08 近 2 年侵占案件型態比較

2.重要案例：

(1)李○玲等涉嫌特別背信

李○玲係熒○光學股份有限公司(下稱:熒○公司)光學鏡片事業處業務部經理，負責國內外光學鏡片市場開發、銷售客戶徵信、訂單處理、出貨及貨款催收、市場情報回饋等職務。緣 95 年間起，李○玲與有犯意聯絡之部屬武○滇、陳○慧、郭○秀、蔡○卿等人，基於意圖為自己或第三人之不法利益，或損害熒○公司利益之犯意，共同利用職務之機會，以浮報進貨單價、或以操作三角貿易轉單銷貨等方式，損害熒○公司利益，為自己賺取鉅額差價，合計不法利益達 1 億 5,747 萬 6,240 元。

101 年 3 月間起，李○玲為牟取更多不法利益，及避免被熒○公司查獲渠使用配偶王○仁之麗○公司名義向熒○公司下單，另向熒○公司客戶偽稱銛○公司與熒○公司為關係企業，引導熒○公司原客戶轉向銛○公司以較高價下單後，再透過李○玲所操控之人頭公司

密集、大量向榮○公司以較低價格訂貨，嗣後經由上開三角貿易轉單方式，將發票上之賣方由榮○公司轉換為銑○公司，及將買方 CB OPTICAL Co.LTD 或 MARC LENS 轉換為實際買方「MEDICINA Y DIAGNOSTICO DE LA VISION, S.A」或「TOPSA PRODUCTOS OPTICOS S.A.」等公司，李○玲等透過上述提單文件轉換手法，讓榮○公司出口貨品運送至實際買方「MEDICINA」、「TOPSA」等榮○公司原有客戶或潛在客戶，卻由銑○公司賺取差價利益。迄 102 年 9 月止，李○玲等以此手法，共取得差價 467 萬 5,000 美元，致使榮○公司復損失營業利益 467 萬 5,000 美元（約折新臺幣 1 億 4,025 萬元），案經本局高雄市調查處移送及臺灣高雄地方法院檢察署起訴。

(2)私立及○中學董事長盛天○等人涉嫌侵占等

盛天○係財團法人新北市私立及○高級中學（下稱及○中學）董事長，弟盛平○、熊○華夫婦及楊○堅、王○宜夫婦係該校董事，渠 5 人實際負責學校營運及財務決策，並掌控該校資金調度；毛○苓係盛天○配偶，楊○堅之子楊○青係該校校長秘書，李何○霞及郭○係該校前後任總務主任，負責處理該校財務及相關輔導費現金代收作業，均為該校執行事務之人，林○廷係上○餐飲事業股份有限公司（下稱上○餐飲）負責人。

88 年間起，盛天○及楊○堅意圖為自己及他人不法之所有，指示李何○霞將學生繳交之「夜間輔導費」（全數）及「寒暑假輔導費」、「學生制服訂製費」（扣除必要費用）等費用存入私人帳戶，並按比例分配予盛天○（盛天○、毛○苓、盛平○、熊○華）、楊○堅（楊○堅、王○宜、楊○青）2 家族；李何○霞乃依指示將收取之上開款項陸續存入其本人及子女名下設於新店郵局十四份支局等

6 個帳戶暫為保管，俟盛天○兄弟等人自美國返臺參加董事會，再自前開帳戶提領現金，並依 1 (盛天○、毛○苓) : 1 (盛平○、熊○華) : 2 (楊○堅、王○宜、楊○青) 之比例分別分配予盛、楊 2 家族；經統計 95 至 99 學年間渠等侵占金額達 2 億 1,928 萬 3,601 元 (盛天○家族侵占 1 億 964 萬 1,800 元、楊○堅家族侵占 1 億 964 萬 1,801 元)。

100 年間起，盛、楊等人因恐渠等犯行遭舉發，乃指示李何○霞將學校可運用之款項存入校方帳戶後，再以不實之名目簽核後分配；李何○霞即依指示將收取之款項存入該校上海商業銀行三民分行號帳戶，再以虛 (浮) 報學校書籍費及工程費等方式出帳。102 年間復依盛、楊指示以校方名義虛報工程款及採購案，並由廠商配合開立不實發票及請款後再以現金方式回流，不實支出及回流之款項，均存入李何○霞及其子女名下帳戶，再由李何○霞依比例分配予盛、楊 2 家族。102 年 8 月間校方以建置中央廚房工程名義，委由上○餐飲承作，雙方約定由上○餐飲取得學校餐廳經營權 8 年，惟建置所需工程款 831 萬 588 元由上○餐飲自行吸收，並開立發票供校方虛報工程費用，迨上○餐飲取得工程款後，林○廷即將現金回流予李何○霞，經李、郭 2 人依例分配予各家族；經統計 100 至 103 學年間渠等侵占金額達 7,440 萬 2,588 元 (盛天○家族、楊○堅家族各侵占 3,720 萬 1,294 元)；總計 95 年至 104 年間盛、楊 2 家族共侵占 2 億 9,368 萬 6,189 元，案經本局基隆市調查站移送及臺灣新北地方法院檢察署起訴。

(三) 背信案件

1. 數據比較：

本年移送背信案件 21 案，較 104 年之 25 案，減少 16%；嫌疑人 77 人，較 104 年之 62 人，增加 24.19%；涉案標的 29 億 2,646

萬 1,044 元，較 104 年之 15 億 4,001 萬 8,677 元，增加 90.03%。
(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
104 年	25	100.00%	100.00%	62	100.00%	100.00%	1,540,018	100.00%
105 年	21	84.00%	-16.00%	77	124.19%	24.19%	2,926,461	90.03%

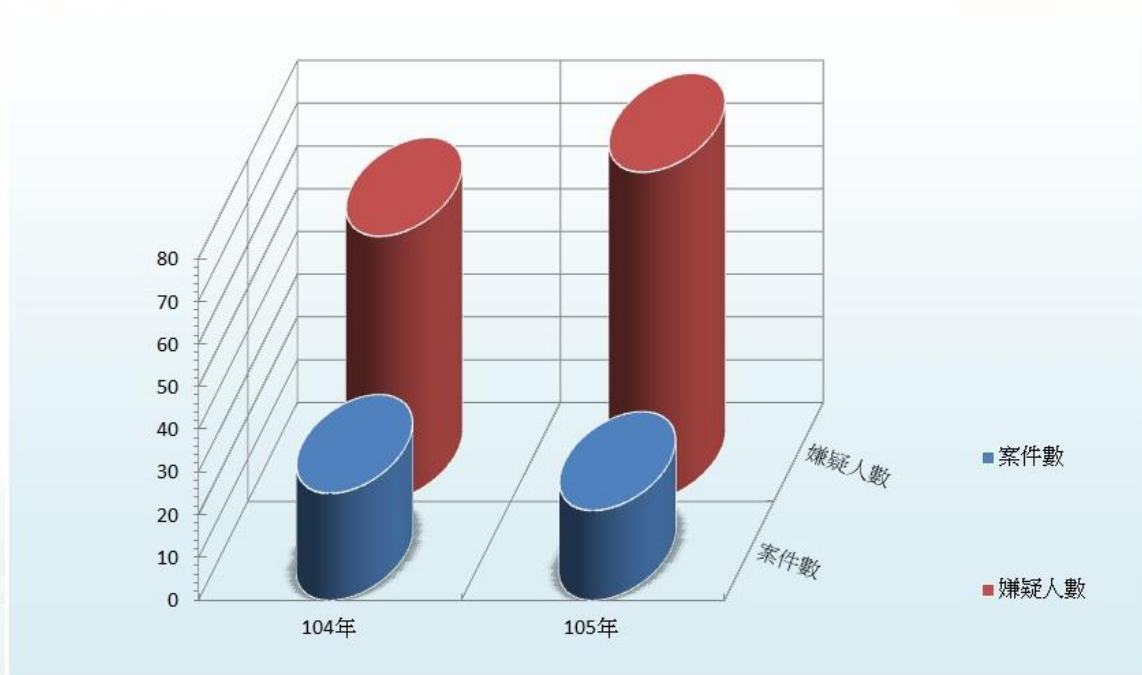


圖 2.09 近 2 年背信案件數及嫌疑人數比較

2.重要案例：

金○食品公司前董事長鍾○仁等涉嫌背信

鍾○仁原任金○食品股份有限公司(下稱：金○公司)董事長，陳○成係金○公司執行總監(後升任總經理)，緣於100年間，鍾員知悉金○公司所有之桃園市桃園區之土地(計739坪)及鍾氏家族之土地(計371.48坪)有意出售，遂委託時任該公司執行總監陳○成，出面與買方濟○建設股份有限公司(下稱：濟○公司)董事長趙○發洽議，渠等明知受託出售土地，應本於忠實義務，謀取賣方最大利益，不得私行約定逾越市場行情之佣金，竟為損害、攫取金○公司及鍾家地主利益為自己不法所有之意圖，議定由濟○公司以每坪50萬元價格購入土地，並分別支付鍾○仁、陳○成每坪回扣5萬元(計5,552萬4,000元)及1萬元(計1,110萬4,800元及額外回扣1,506萬6,264元，共計2,617萬1,064元)，雙方並於100年10月12日簽定土地買賣合約。鍾○仁扣除渠本人持份土地所得回扣款154萬7,834元(建地371.48坪*5萬元*1/12=154萬7,834元)，不法所得計5,397萬6,166元，致生金○公司損害3,695萬元(建地739坪*5萬元=3,695萬元)、致生鍾家地主損害1,702萬6,166元(建地371.48坪*5萬元*11/12=1,702萬6,166元)；陳○成支領濟○公司支付之回扣款暨不法所得計2,617萬1,064元，致生金○公司損害1,741萬6,267元(2,617萬1,064元*建地739坪/總坪數1110.48=1,741萬6,267元)、致生鍾家地主損害875萬4,796元(2,617萬1,064元*建地371.48坪/總坪數1110.48=875萬4,796元)。總計鍾○仁、陳○成所為，致生金○公司損害共5,436萬6,267元，致生鍾家地主損害共2,578萬962元，案經本局北部地區機動工作站移送及臺灣桃園地方法院檢察署起訴。

(四) 重利案件

1. 數據比較：

本年移送重利案件計 5 案，較 104 年之 6 案，減少 16.67%；嫌疑人 9 人，較 104 年之 24 人，減少 62.5%；涉案標的 7,083 萬元，較 104 年之 3,480 萬元，增加 103.53%。(詳表 2.03、2.04、2.10 及圖 2.10)

2. 重要案例：略

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
104 年	6	100.00%	100.00%	24	100.00%	100.00%	34,800	100.00%
105 年	5	83.33%	-16.67%	9	37.50%	-62.50%	70,830	103.53%

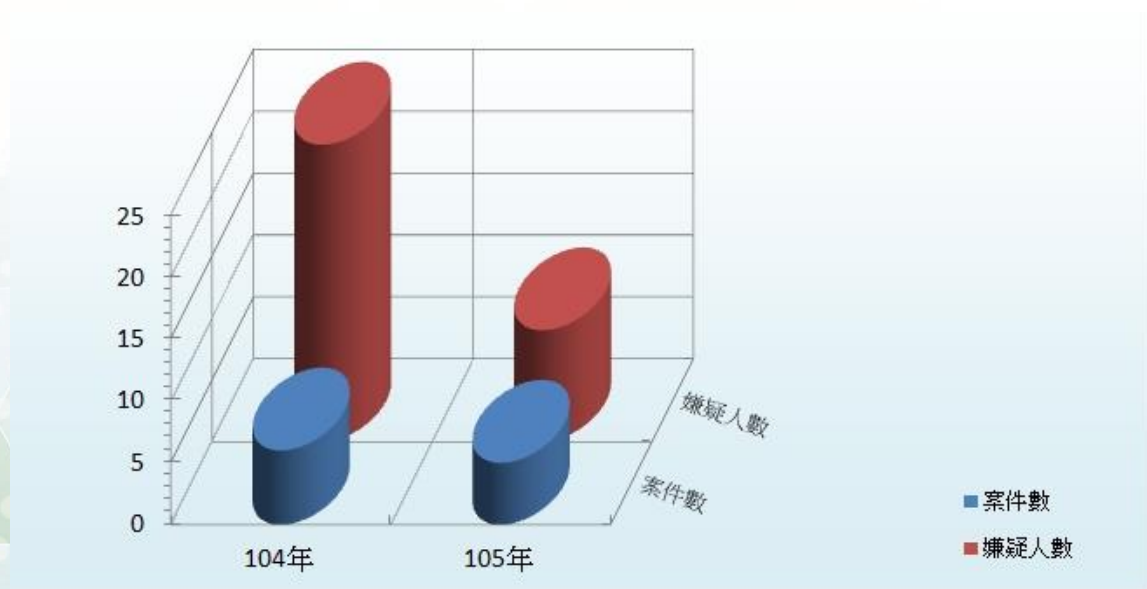


圖 2.10 近 2 年重利案件數及嫌疑人數比較

(五) 走私案件

1. 數據比較：

本年移送走私案件 6 案，較 104 年之 7 案，減少 14.29%；嫌疑人 11 人，較 104 年之 24 人，減少 54.17%；涉案標的 4,495 萬 4,648 元，較 104 年之 4,421 萬 5,902 元，增加 1.67%。(詳表 2.03、2.04、2.11 及圖 2.11)

案件型態：

(1) 貨櫃走私 4 案。

(2) 漁船走私 0 案。

(3) 夾帶走私 2 案。

(4) 空運走私 0 案。

(詳表 2.12 及圖 2.12)

2. 重要案例：略

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 人數	百分比	增減率	涉案標 的(千元)	增減率
104 年	7	100.00%	100.00%	24	100.00%	100.00%	44,215	100.00%
105 年	6	85.71%	-14.29%	11	45.83%	-54.17%	44,954	1.67%

表 2.12 近 2 年走私案件比較統計

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 人數	案件數	嫌疑人 人數	案件數	嫌疑人 人數	案件數	嫌疑人 人數	案件數	嫌疑人 人數
104 年	7	24	5	18	0	0	2	6	0	0
105 年	6	11	4	6	0	0	2	5	0	0

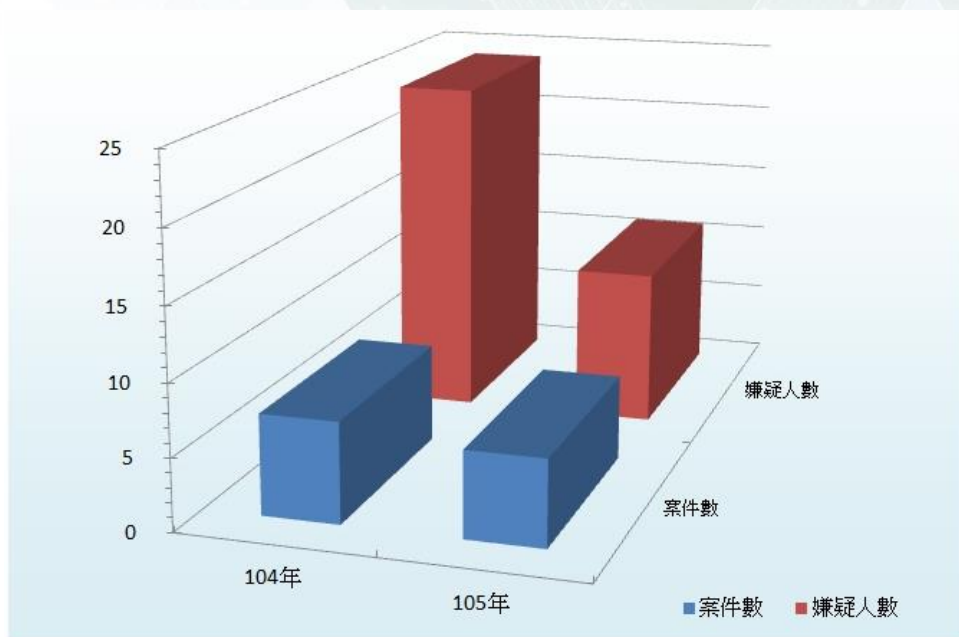


圖 2.11 近 2 年走私案件數及嫌疑人數比較

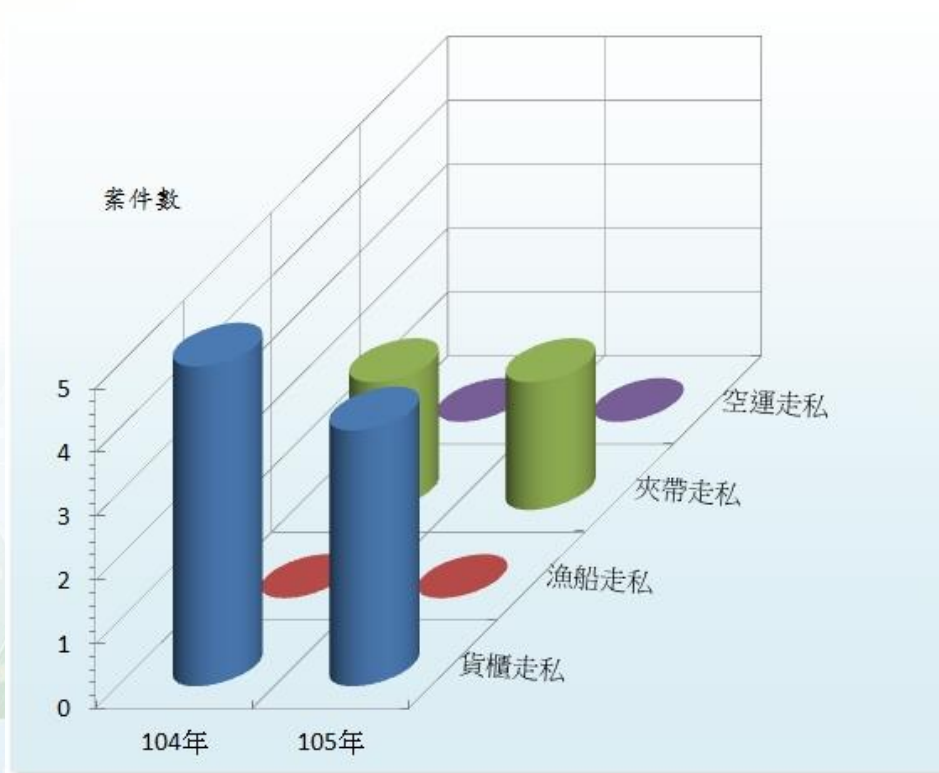


圖 2.12 近 2 年走私案件型態比較

(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 15 案，較 104 年之 20 案，減少 25.；
 嫌疑人 34 人，較 104 年之 134 人，減少 74.63%；涉案標的 28
 億 1,861 萬 1,837 元，較 104 年之 20 億 54 萬 392 元，增加 40.89%
 （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
104 年	20	100.00%	100.00%	134	100.00%	100.00%	2,000,540	100.00%
105 年	15	75.00%	-25.00%	34	25.37%	-74.63%	2,818,611	40.89%

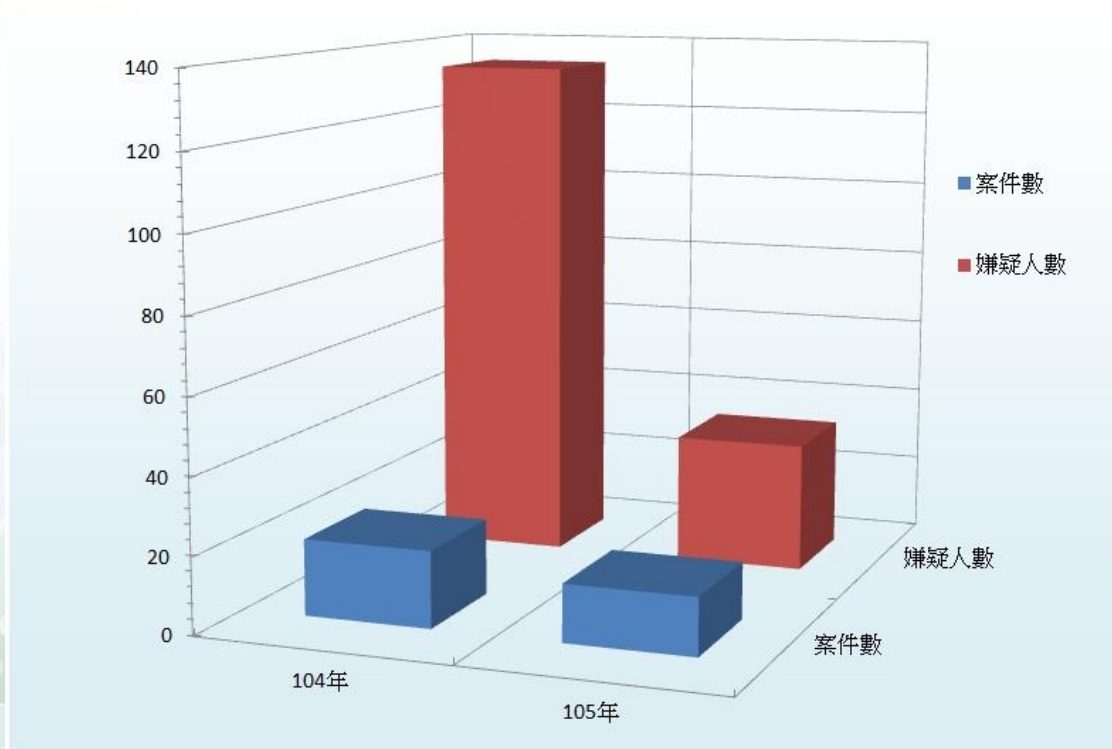


圖 2.13 近 2 年違反稅捐稽徵法案件數及嫌疑人數比較

案件型態：

(1)違反稅捐稽徵法第 41 條(納稅義務人以詐術或其他不正當方法逃漏稅捐)9 案。

(2)違反稅捐稽徵法第 43 條(教唆或幫助逃漏稅捐)6 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	稅捐稽徵 法第 41 條	稅捐稽徵 法第 42 條	稅捐稽徵 法第 43 條	稅捐稽徵 法第 44 條 及其他
104 年	20	100.00%	100.00%	16	0	3	1
105 年	15	75.00%	-25.00%	9	0	6	0

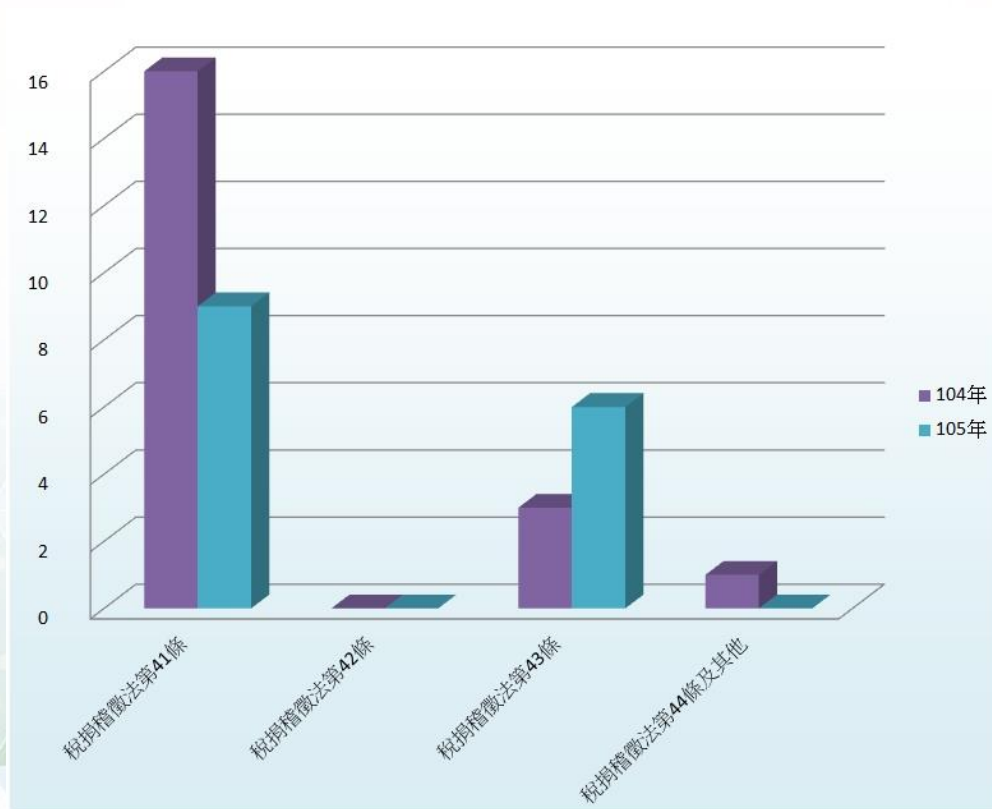


圖 2.14 近 2 年違反稅捐稽徵法案件型態比較

1.重要案例：

聚○發公司涉嫌不法

陳○坤自 81 年起即擔任聚○發建設股份有限公司 (下稱：聚○發公司) 董事長，為該公司之實際負責人；陳○娟為陳○坤配偶，曾擔任聚○發公司登記負責人；祁○國為董事兼總經理，陳○陵為董事長特助兼覆核會計人員，陳○鳳為初核會計。

陳○坤、陳○娟、祁○國、陳○陵及陳○鳳等 5 人，均明知依所得稅法個人及營利事業出售土地其交易之所得，雖免納所得稅，惟營利事業仍須就出售土地之所得計入當期損益分派盈餘，否則應加徵 10% 營利事業所得稅額，且個人雖非營利事業，但獲有營利所得時，仍應申報營利所得課徵綜合所得稅；陳○坤等明知渠等負有對公司忠誠及盡善良管理人之義務，竟仍共同基於意圖為自己不法所有之犯意聯絡，先假借陳○坤、陳○娟及祁○國名義，購買聚○發公司於台中及新竹地區推出「獨秀」、「香堤」、「榮耀」及「夏麗宮」4 建案所需之建地，再由聚○發公司擔任保證人向銀行借款、支付借款利息及提供購地資金，陳○坤並指示陳○鳳將聚○發公司購地款項，先匯入渠等之銀行帳戶內，再由陳○坤等向土地所有權人購地；隨後陳○坤等再佯以地主身分，與聚○發公司簽立合建分售契約，利用與聚○發公司「合建分售」之名義，將原應列入聚○發公司資產負債表之「營業收入」(出售土地增益收入)，轉列入聚○發公司私設卻表現真實交易之資產負債表【即聚○發建設股份有限公司 (A 公司)】項下，再依據各自投資比例進行分配；其中「A 公司」之「投資」獲利及未分配部分，由陳○坤 (包括陳○娟) 及祁○國均分，形成陳○坤、陳○娟及祁○國之個人「出售土地免稅」，以遂行聚○發公司自地自建之實；陳○坤等 5 人藉上開手法侵占聚○發公司 4 建案之土地收入款計 114 億 4,537 萬 3,548 元，並

逃漏個人綜合所得稅 12 億 4,140 萬 1,705 元，案經本局中部地區機動工作站移送及臺灣臺中地方法院檢察署起訴。

(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 5 案，與 104 年之 5 案相同；嫌疑人 29 人，較 104 年之 9 人，增加 322.22%；涉案標的 2 億 915 萬 6,377 元，較 104 年之 9,847 萬 6,700 元，增加 112.39%。
(詳表 2.03、2.04、2.15 及圖 2.15)

案件型態：


(1) 偽變造貨幣 0 案。

(2) 偽變造有價證券 5 案。

(詳表 2.03、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
104 年	5	100.00%	100.00%	9	100.00%	100.00%	98,476	100.00%
105 年	5	100.00%	0.00%	29	322.22%	222.22%	209,156	112.39%

 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	外幣 (大陸 地區除 外)	支票	本票	股票	債券	偽、變 造信用 卡	大陸地 區貨幣 或證券	其他
104 年	1	4	1	3	0	0	0	0	0	0
105 年	0	5	2	3	0	0	0	0	0	0

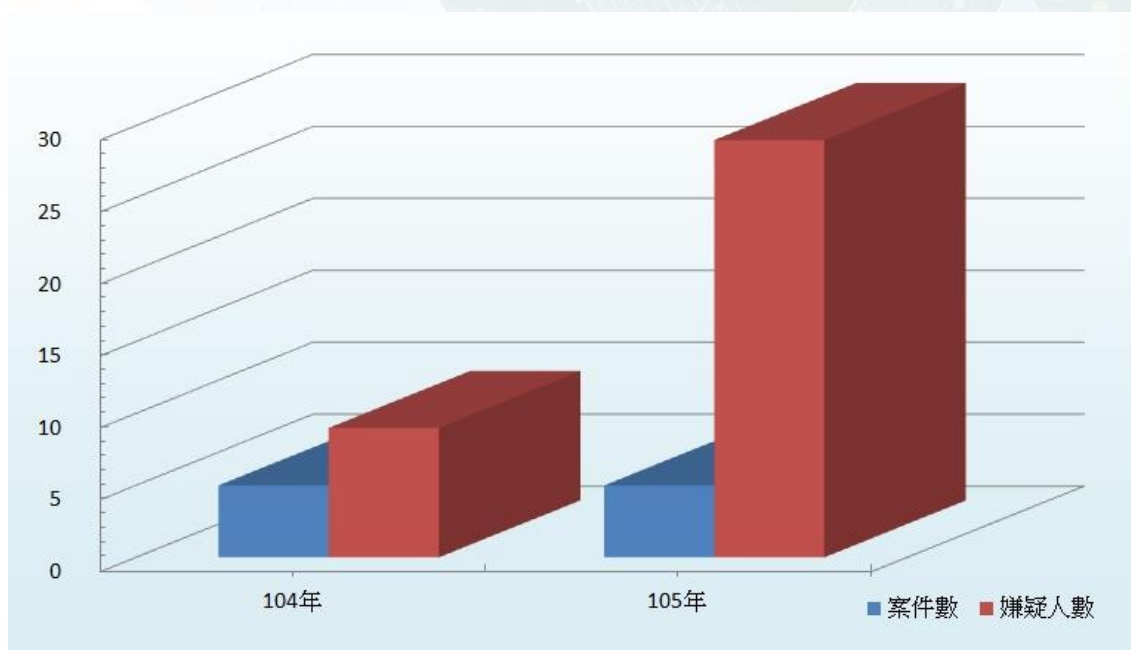


圖 2.15 近 2 年偽變造貨幣及有價證券案件數及嫌疑人數比較

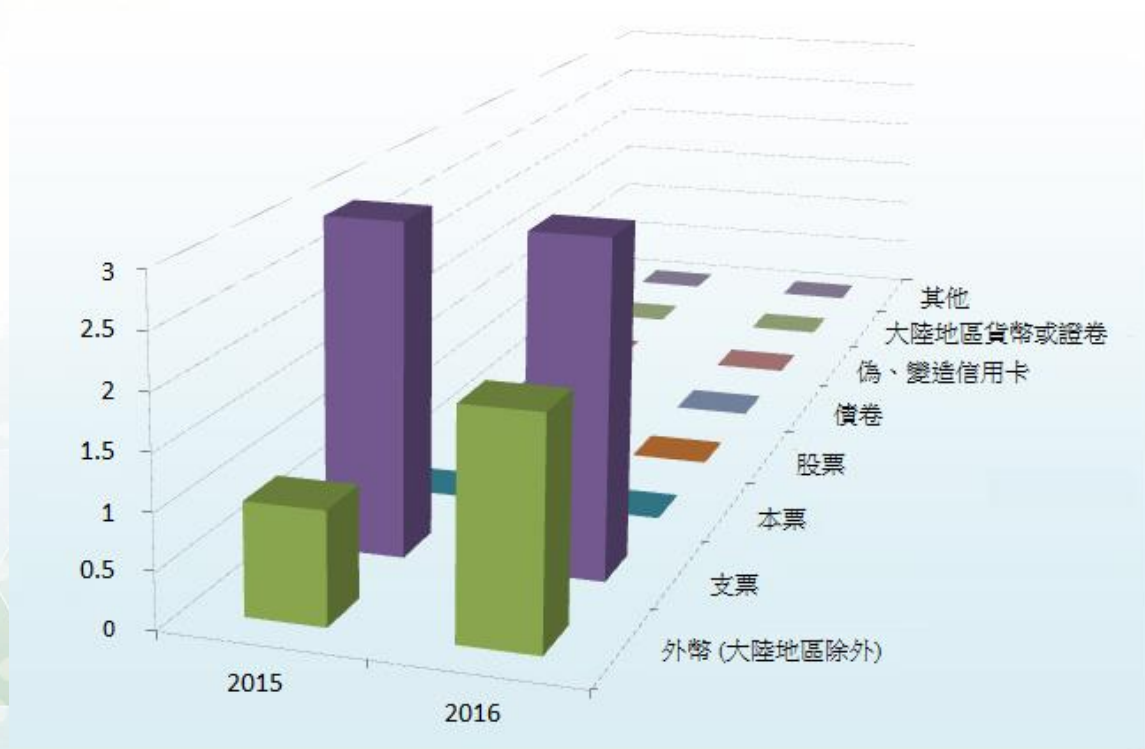


圖 2.16 近 2 年偽變造貨幣及有價證券案件型態比較

2.重要案例：

張○莉涉嫌偽造有價證券

吳○賢係聯○國際實業有限公司(下稱：聯○公司)實際負責人，張○莉係聯○公司合夥人兼會計，謝○亨係協助吳○賢、張○莉換匯並負責聯繫徐○程等仲介買賣美鈔之人，渠等均屬持偽造百元美鈔至兆豐國際商業銀行敦化分行(下稱：兆豐銀行敦化分行)兌換新臺幣之換匯方(買方)；張○徑、潘○男係偽造百元美鈔之供貨方(賣方)；徐○程、許○仁、李○衡、陳○成、郭○正、張○能、錢○宗、陳○宏、洪○昌、周○、李○良、呂○明及張○彬(未到案)等均係買賣偽鈔之仲介，負責聯繫換匯方及供貨方、協助運送與匯兌者。

緣於 105 年 1 月至 2 月間，吳○賢、張○莉及謝○亨等人明知張○徑、潘○男持有之 2003(A)年及 2006(A)年版百元偽美鈔來源不法，且能通過舊款驗鈔機(俗稱：六號驗鈔機)檢驗，但無法通過新款驗鈔機(俗稱：八號驗鈔機)檢驗，卻基於行使偽造美鈔之犯意，以遠低於銀行牌價匯率之價格，以 1 美元兌換 20.2 元至 22.4 元不等之新臺幣，或收取 21%換匯佣金方式，透過徐○程、許○仁、張○彬等 13 人仲介，從張、潘 2 人各取得偽造百元美鈔 14 萬 9,000 美元及 230 萬美元(總計取得 244 萬 9,000 美元)，再由張○莉自 105 年 1 月 7 日起陸續持往兆豐銀行敦化分行換匯，經該分行以舊款驗鈔機檢驗通過後，存入聯○公司開立之外幣帳戶，吳○賢、張○莉先扣除換匯方應分得之款項，再由張○莉直接將換匯新臺幣存至聯○公司於該分行開立之新臺幣帳戶，同時為規避追查，張○莉另提領大額新臺幣現金交予徐○程等仲介，該等仲介即依原先議定之價格交付現金給供貨之張○徑、潘○男，剩餘款項即由徐○程等仲介朋分。嗣 105 年 2 月 23 日該分行欲將前述偽造百

元美鈔送回總行時，再次以新型驗鈔機檢驗後，發現該批美鈔無法通過檢驗，始悉上情，案經本局桃園市調查處移送及臺灣臺北地方法院檢察署起訴。

(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 11 案，與 104 年之 11 案相同；嫌疑人 14 人，較 104 年之 13 人，增加 7.69%；涉案標的 1,138 萬元，較 104 年之 2,715 萬 3,000 元，減少 58.09%。(詳表 2.03、2.04、2.17 及圖 2.17)

2. 重要案例：

藝○公司何○宏涉嫌違反菸酒管理法

何○宏雖可預見其同意擔任公司之名義負責人，即等同將以自己為名義負責人之公司提供予該他人使用，而可能幫助該他人所屬犯罪集團從事輸入私菸之犯罪，竟基於幫助他人輸入私菸之不確定故意，於 102 年 11 月 4 日，替成年男子王○冀擔任址設桃園縣中壢市(現改制為桃園市中壢區)仁德里永隆三村之「藝○實業有限公司」(下稱「藝○公司」)之名義負責人，而王○冀明知藝○公司未依菸酒管理法取得菸酒進口業許可執照，竟基於輸入私菸牟利之犯意，於 103 年 1 月 25 日間，利用藝○公司之名義為受貨人，以香港地區發貨人 KFICLOGISTICS(HK) LTD 之名義向陽明海運股份有限公司(下稱陽明海運公司)申訂 YM MOVEMENT 貨櫃輪之貨櫃艙位，自香港地區進口未報關內藏有菸品之貨櫃 1 只。嗣 103 年 1 月 30 日，陽明海運公司不知情員工製作上開貨櫃抵達基隆港之到貨通知，並於同日換發小提單予藝○公司。財政部關務署基隆關人員因察覺該貨櫃內貨品有異，於 103 年 2 月 5 日，在基隆市基隆

港西岸 16 號碼頭儀檢站截獲上揭貨櫃，開櫃檢查扣得「杉牌」香菸 1,050 箱，價值約 2,000 萬元，而查獲上情，案經本局航業調查處移送及臺灣基隆地方法院檢察署起訴。

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
104 年	11	100.00%	13	100.00%	27,153	100.00%
105 年	11	0.00%	14	7.69%	11,380	-58.09%

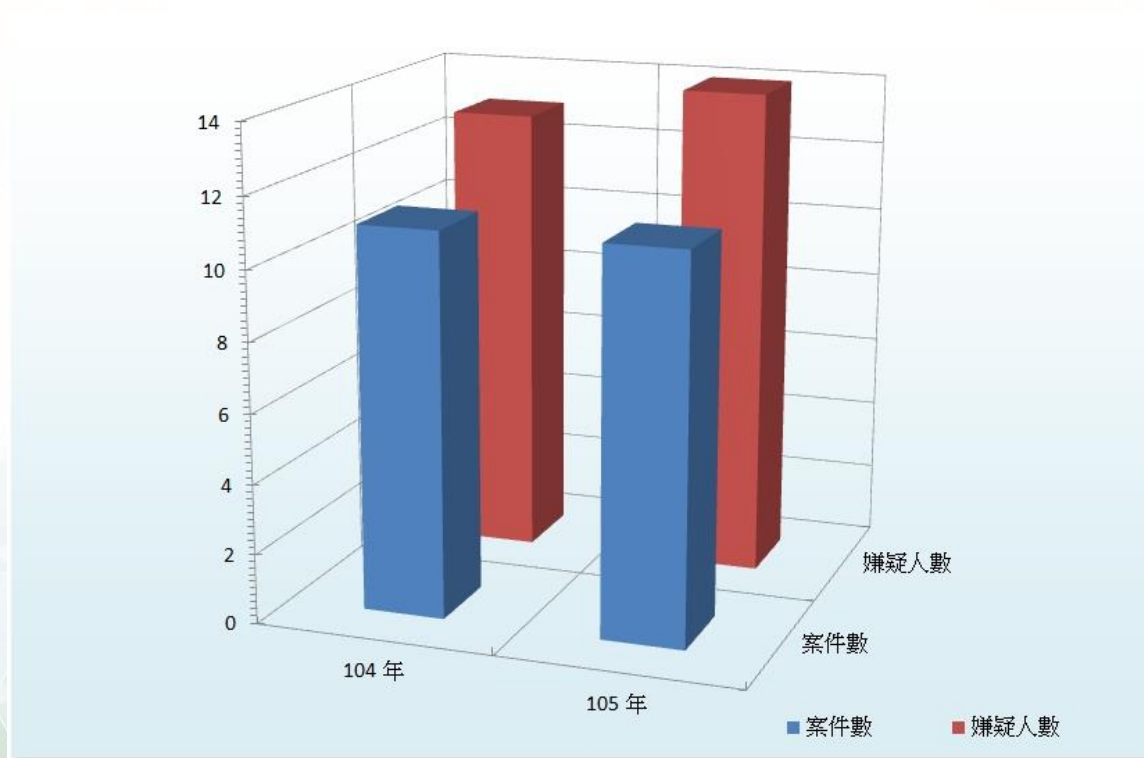


圖 2.17 近 2 年違反菸酒管理法案件數及嫌疑人數比較

(九) 違反銀行法案件


1. 數據比較：

本年移送違反銀行法案件 67 案，較 104 年之 63 案，增加 6.35%；
 嫌疑人 372 人，較 104 年之 285 人，增加 30.53%；涉案標的 364
 億 6,359 萬 7,566 元，較 104 年之 501 億 7,885 萬 6,102 元，減
 少 27.33%。(詳表 2.03、2.04、2.18 及圖 2.18)

案件型態：

- (1)非法吸收資金案件 43 案。
- (2)未經政府核准辦理國內外匯兌業務案件 16 案。
- (3)金融機構人員背信 5 案。
- (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 0 案。
- (6)金融機構人員違法放貸 1 案。
- (7)其他 0 案。

(詳表 2.19 及圖 2.19)

 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
104 年	63	100.00%	100.00%	285	100.00%	100.00%	50,178,856	100.00%
105 年	67	106.35%	6.35%	372	130.53%	30.53%	36,463,597	-27.33%

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 取財	金融機 構收受 不當利 益	金融機 構違法 放貸	其他
104 年	63	100.00%	100.00%	29	31	0	2	0	0	1
105 年	67	106.35%	6.35%	43	16	5	2	0	1	0

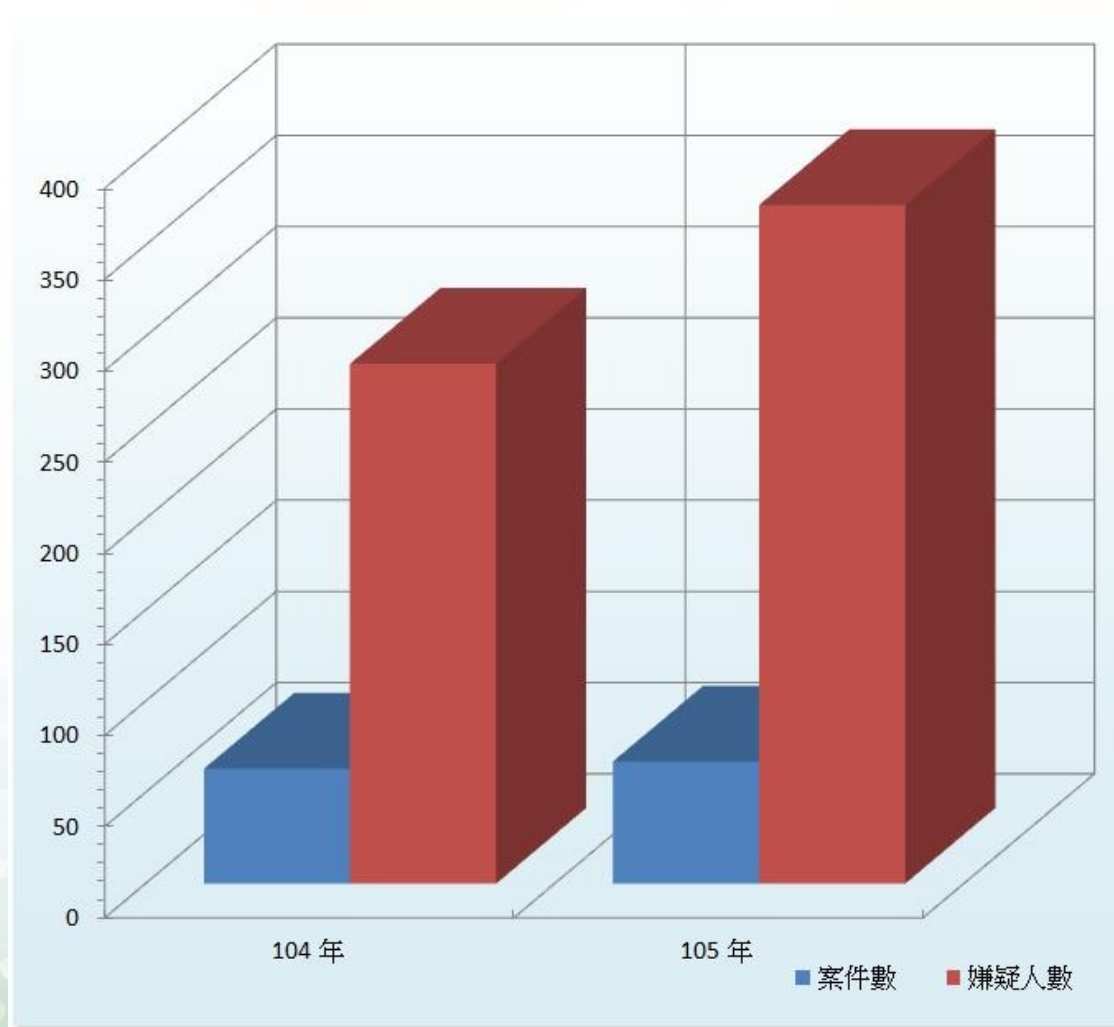


圖 2.18

近 2 年違反銀行法案件數及嫌疑人數比較

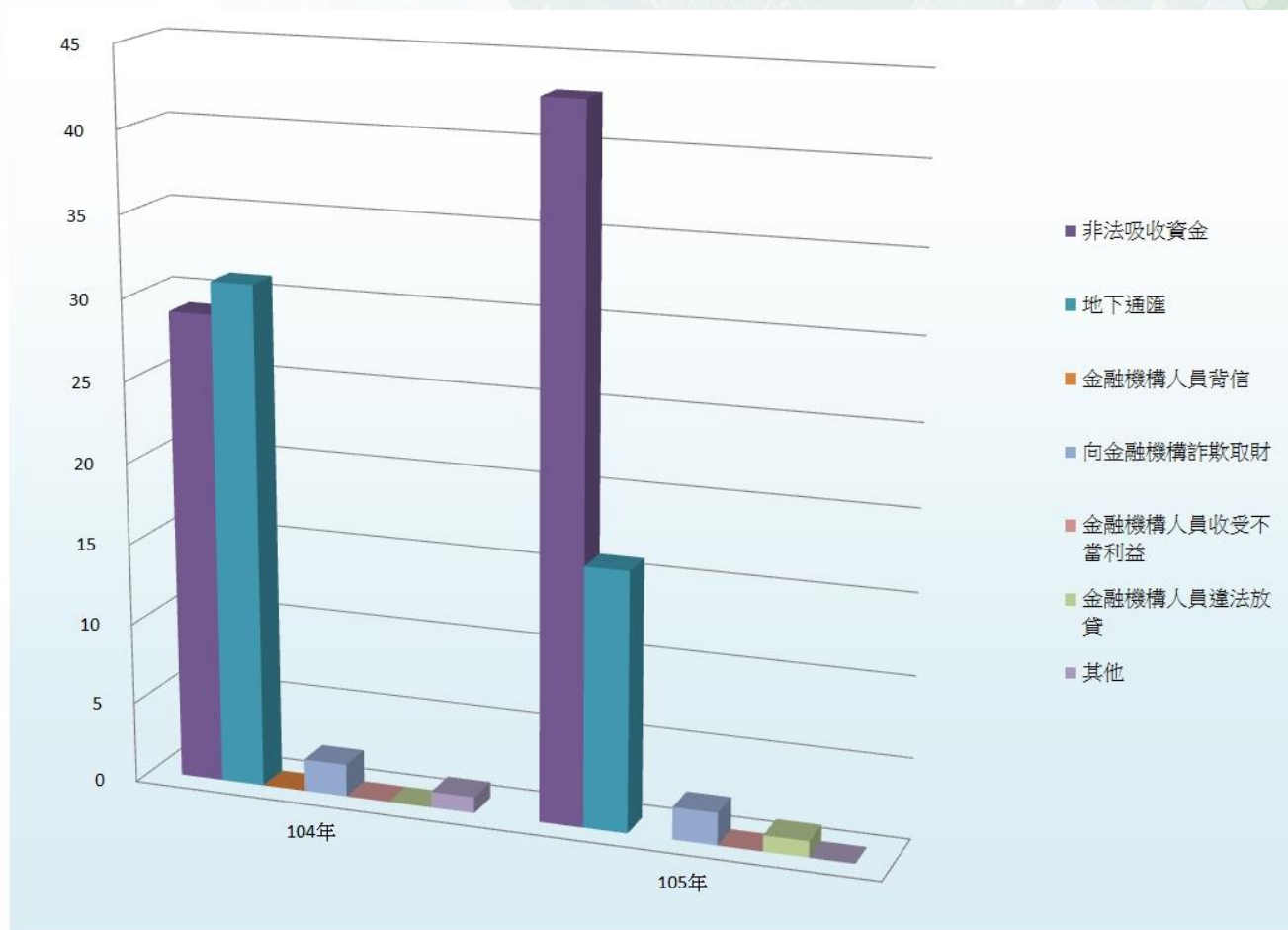


圖 2.19

近 2 年違反銀行法案件型態比較統計

2.重要案例：

(1)奇○恩典貴金屬公司謝○諒等涉嫌違反銀行法

謝○諒 (Chia Ser Leong)、謝○葉 (Seah Kah Yap) 分任天○集團(總部設於新加坡)董事長、總經理，蔣○文(Chiang Tse Boon)、洪○錫 (Ang Boon Siah)為副董事長，彼等綜理該集團在臺相關公司所有行政及決策事務，李○娥 (Lee Peck Ngoh) 為財務主管，負責集團公司銀行帳戶資金運用，張○龍 (Teo Poh Leng) 負責黃金報關，李○冰(Lee Pin Pin，以上 7 人皆新加坡籍)負責處理客

戶訂單及協助李○娥統整相關會計事項。

緣 101 年間，謝○諒、李○娥及謝○葉等任職亞○金屬私人有限公司（下稱 APB 公司）銷售主管，從事黃金銷售、保證支付利息暨黃金買回業務，渠等深知在臺灣採行黃金買回之吸金手法將可獲利豐厚，遂與宋○樺、吳○謀、廖○益等共組公司（天○集團先後於臺灣設立國○公司、奇○公司、恆○公司、中○公司等，實際負責人均為謝○諒）；其銷售模式，係由國○公司透過謝○諒負責之新加坡 International Bullion Mint Pte Ltd 向新加坡 MKS 公司購買黃金產品，經報關進口後，由謝○諒、李○冰等人，分批自新加坡攜帶入境，存放於臺北市忠孝東路之國○公司內，再透過奇○及恆○公司（其下分設 12 個及 5 個經銷區主管）所屬組織系統，依所制定之「黃金投資」專案，向不特定客戶宣稱購入黃金商品成為經銷商後，即可與新加坡 MEPM 公司簽訂 2 年屆滿保證原價買回合約，閉鎖期間，每月支領 1% 利息，冀藉以吸引投資大眾加入吸金事業。

102 年 6 月起，謝○諒、謝○葉、蔣○文、洪○錫、李○娥、張○龍及李○冰暨奇○公司宋○樺、吳○謀、廖○益、黃○倫等，明知非銀行不得以借款、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，竟違反規定，以「黃金投資」專案向客戶吸收資金，以黃金 1 公斤 260 萬元為例，2 年閉鎖期間，客戶每月支領 1% 即 2 萬 6,000 元利息，2 年共收取 62 萬 4,000 元利息，推薦之經銷商每月支領 0.5% 即 1 萬 3,000 元利息，2 年共收取 31 萬 2,000 元利息，支付利息占合約金額 36%（以下稱定金）。若銷售金額達到 8 萬 800 元、480 萬元、2,000 萬元、6,000 萬元、1 億 2,000 萬元等以上，依序可擔任主任、副理、經理、協理、副總、總裁等職位，領取 5% 至 10% 不等之直推獎金，加計輔

導獎金及分紅，總裁最高可領取銷售獎金至 16% (下稱銷售獎金)。

103 年 11 月起，宋○樺等為增加黃金銷售量，引進多層次傳銷方式，即客戶先支付 7 萬元購買黃金保養品 (104 年 3 月間增為 8 萬元)，同時購買 1 盎司 8 萬 800 元以上黃金商品，始取得經銷商資格，成為經銷商後，若推薦 1 人購買經營權 (球)，可分得 1 萬 5,000 元之推薦獎金，推薦 2 人購買經營權 (球)，可再分得 1 萬 5,000 元之推薦獎金及對碰獎金 1 萬 5,000 元外，尚可藉由再招攬會員加入傳銷獲取推薦獎金或對碰獎金 (下稱推薦獎金)。迄 104 年 9 月 17 日止天○集團謝○諒等 33 人，透過奇○、恆○公司等組織系統，持續向不特定大眾林○斌等約 4,800 人銷售黃金商品吸金總額達 20 億 6,150 萬 9,300 元，案經本局北部地區機動工作站移送及臺灣桃園地方法院檢察署起訴。

(2)太○國際公司張○豪等涉嫌違反銀行法

張○豪為台灣○命集團及太○國際行銷公司(下稱太○公司)董事長，林○君為財務長；張○麟為總經理，邱○霖為副總，楊○輝為行政副總。緣於 101 年 5 月間，張○豪等 4 人共設台灣○活事業 (下稱台灣○活)，研議以「投資專案」方式吸引客戶投資，渠等明知未經主管機關許可不得以借款、收受投資、使加入為股東或其他名義，向多數人或不特定人收受款項或吸收資金；亦明知多層次傳銷，其參加人如取得佣金、獎金或其他經濟利益，主要係基於介紹他人加入，而非基於其所推廣或銷售商品或勞務之合理市價者，不得為之；竟共同基於非法吸金、多層次傳銷牟利之犯意聯絡，以台灣○活名義，對外推銷 1 年期、3 年期及 6 年期「台灣○活服務契約」投資專案商品，並保證期滿可取回本金及固定比例之「消費增值金」，1 年期、3 年期年利率分別為 8%、6% (每單位 4 萬元，

後增為 5 萬元)，6 年期則為每年繳交 2 萬元契約價金 (每單位 12 萬元，分 6 年繳款)，到期可領回本金 12 萬元及「消費增值金」2 萬 3,100 元。103 年間渠等更改投資專案名稱為「CB 受益契約」繼續對外銷售，分為 1 年期及 3 年期，投資金額每單位 5 萬元，年利率為 6%至 8%。

105 年 2 月 1 日起張○豪等人復推出「滿溢服務專案」，以台灣○命館位於屏東縣屏東市歸義段土地為標的，另委託台灣○活銷售該筆土地持分，契約分為 1 年期及 3 年期，每單位 5 萬元，承諾期滿投資人除可要求台灣○命館買回該土地持分並取回本金外，另取得年利率 5%、6%之配息；台灣○活另採用多層次傳銷方式推廣業務，除「管理階層獎金」外，投資人依照業績成果，可逐級晉升，招攬下線投資簽約，即可獲得業績獎金，每一層上線亦可獲得業績金額 1%作為輔導津貼，另設有「推薦獎金」、「組織獎金」、「超額獎金」、「年終分紅獎金」等規定及「菁英之旅」、「優質豪華旅遊」等旅遊活動作為獎勵措施，案經本局高雄市調查處移送及臺灣高雄地方法院檢察署起訴。

(3)張○唐等涉嫌違反銀行法

張○唐 (原印尼籍，102 年間取得中華民國國籍) 係保○誠有限公司 (下稱：保○誠公司，登記負責人張○富，印尼籍)、正○有限公司 (下稱：正○公司，登記負責人葉○迪，印尼籍) 及可○商行 (登記負責人陳○桃) 之實際負責人，經營販售印尼商品；周○傑、譚○駿、鍾○權 (印尼籍)，均係保○誠公司員工；王○鐘係加○堂國際有限公司 (下稱：加○堂公司) 實際負責人，王○昌係、王○祖係王○鐘胞兄及兒子；陳○維係張○唐連襟。

緣於 101 年間，張○唐以仲○國際開發有限公司(下稱：仲○公司)名義，取得合法經營外勞薪資結匯業務，向卓○逸等下游印尼商店業者招攬代辦印尼籍勞工薪資結匯印尼盾業務。張員明知，非銀行不得辦理匯兌業務，竟意圖為自己不法之所有，基於非法經營國內外匯兌業務牟利之犯意，僅將招攬代辦之部分款項以仲○公司名義透過銀行法辦理結匯，大部分新臺幣現鈔則指示具共同犯意之周○傑、譚○駿、葉○迪、鐘○權、王○鐘、王○昌、王○祖、陳○維、張○富及陳○桃等人以隨身行李夾藏闖關出境，再於香港等地以地下通匯等方式辦理印尼盾匯兌。張○唐係使用通訊軟體，透過對話群組以暱稱「Po If」與印尼境內合作對象陳○美「NARMI」(印尼籍)等聯繫，並議定當日新臺幣對印尼盾匯率，再按每 1 元新臺幣兌換印尼盾數額減計 2.5 至 4 元印尼盾做為匯差利潤，提供給卓○逸、王○鐘等下游印尼商店做為當日新臺幣兌換印尼盾之匯率。卓○逸等即此匯率分別向有結匯需求之印尼籍勞工收取欲結匯之新臺幣現鈔及匯款資料，每筆並收取 150 元至 250 元不等之手續費後，再由張○唐派人前來收取現鈔暨匯款資料，或由卓○逸等自行以無摺存款方式將款項存入張○唐指定之板橋郵局帳戶，張員再依約定匯率換算印尼盾後，通知「NARMI」自印尼銀行轉帳至印尼勞工指定帳戶內。

另張○唐收取印尼籍勞工欲結匯新臺幣現鈔後，僅將部分款項存入仲○公司設於臺灣銀行松山分行帳戶，再轉帳至該公司外匯帳戶辦理結匯；其餘款項則承諾以攜出新臺幣乘以 0.2 再除以新臺幣與印尼盾兌換之匯率做為報酬(往返機票費、行李托運費、住宿費及酬金均由 NERIMI 支付)，指派周○傑等 10 人在未依規定向機場海關申報下，以每月 4 至 5 次，每梯次 1 至 5 人，每人每次攜帶 600 萬元至 1,000 萬元不等之現鈔，夾藏在行李箱內搭機闖關攜至香港

與「NARMi」指派之人會面交款後，攜往印尼交付予「NARMi」，或由周○傑等人逕至香港聯合外幣人民幣找換店「KOTA」辦理結匯至印尼「NARMi」指定銀行帳戶後，再轉匯由張○唐指定之帳戶完成地下通匯。核計至 104 年 8 月 3 日止，張○唐、周○傑等人經手之非法地下通匯金額達 62 億 570 萬 1,000 元，案經本局航業調查處移送及臺灣臺中地方法院檢察署起訴。

(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 60 案，較 104 年之 46 案，增加 30.43%；嫌疑人 126 人，較 104 年之 73 人，增加 72.60%；涉案標的 9 億 1,802 萬 4,311 元，較 104 年之 18 億 4,105 萬 2,787 元，減少 50.14%。(詳表 2.03、2.04、2.20 及圖 2.20)

案件型態：

(1) 違反商標法 40 案。

(2) 違反著作權法 20 案。

(詳表 2.03、2.20 圖 2.21)

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
104 年	46	100.00%	100.00%	73	100.00%	100.00%	1,841,052	100.00%	17	23	29	50	0	0
105 年	60	130.43%	30.43%	126	172.60%	72.60%	918,024	-50.14%	40	99	20	27	0	0

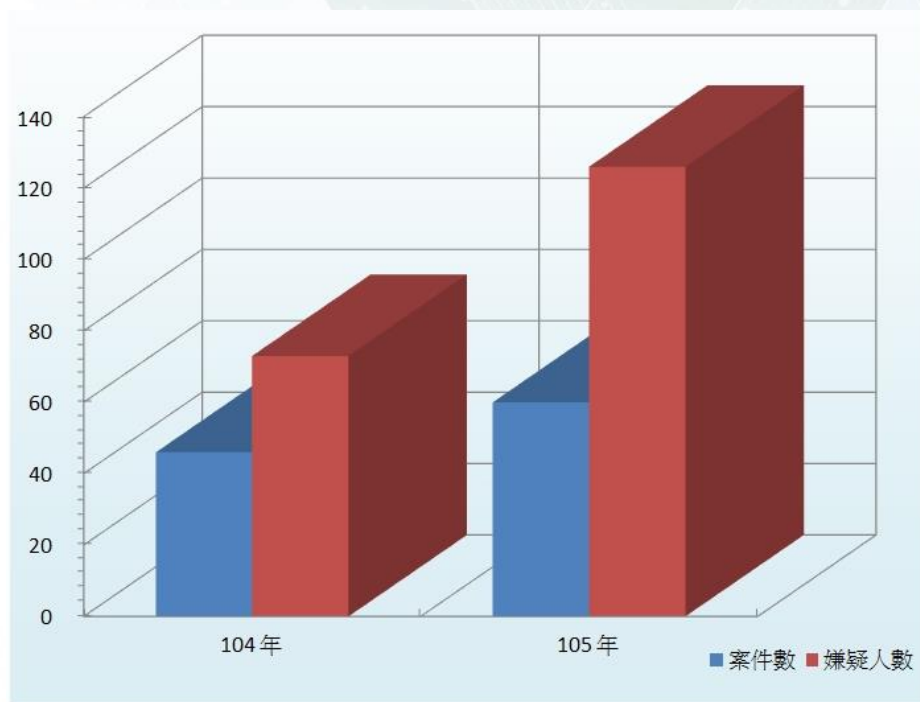


圖 2.20 近 2 年侵害智慧財產權案件數及嫌疑人數比較

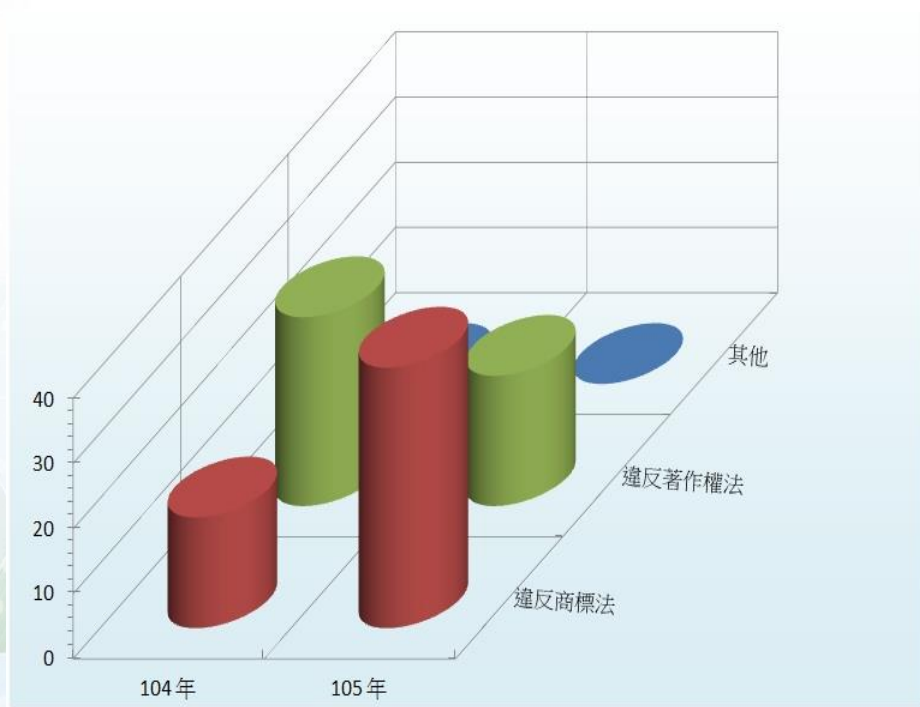


圖 2.21 近 2 年侵害智慧財產權案件型態比較

2.重要案例：

新龍○三國網站涉嫌違反著作權

陳○璋係三國群英傳私服「新龍○三國」網站之架設及經營者，緣於 102 年 4 月間陳○璋受網路代號「狂之痕」之不知名人士指示，於 4 月 27 日起共同架設「新龍○三國」遊戲伺服器網站，欲販賣該遊戲情境中所使用之道具及虛擬貨幣以牟取不法利益，陳○璋等明知該遊戲程式已依我國法律享有著作權，非經宇○公司同意或授權，不得擅自重製或公開傳輸；且宇○公司依法註冊之「三國群英傳」亦受我國商標法保護，非經同意或授權，不得擅自於同一商品或服務，使用相同於註冊商標或團體商標之商標。詎陳○璋竟基於意圖為自己不法所有之犯意，以私自架設伺服器之方式及使用宇○公司依法註冊之商標圖樣，侵害該公司之著作權及商標權。經宇○公司法務人員葉○○前來本局臺南市調查處製作檢舉筆錄並表達告訴意旨，估計「新龍○三國」私服網站未經該公司授權，擅自使用其遊戲程式及商標之行為，侵害其權利金損失約 1 億 7,732 萬 4,800 元，案經本局臺南市調查處移送及臺灣彰化地方法院檢察署起訴。

(十一) 違反營業秘密法案件

1.數據比較：

本年移送違反營業秘密法案件 18 案，較 104 年之 16 案，增加 12.50%；嫌疑人 45 人，較 104 年之 38 人，增加 18.42%；涉案標的 85 億 6,235 萬 2,811 元，較 104 年之 34 億 9,031 萬 7,428 元，增加 145.32%。(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
104 年	16	100.00%	100.00%	38	100.00%	100.00%	3,490,317	100.00%
105 年	18	112.50%	12.50%	45	118.42%	18.42%	8,562,352	145.32%

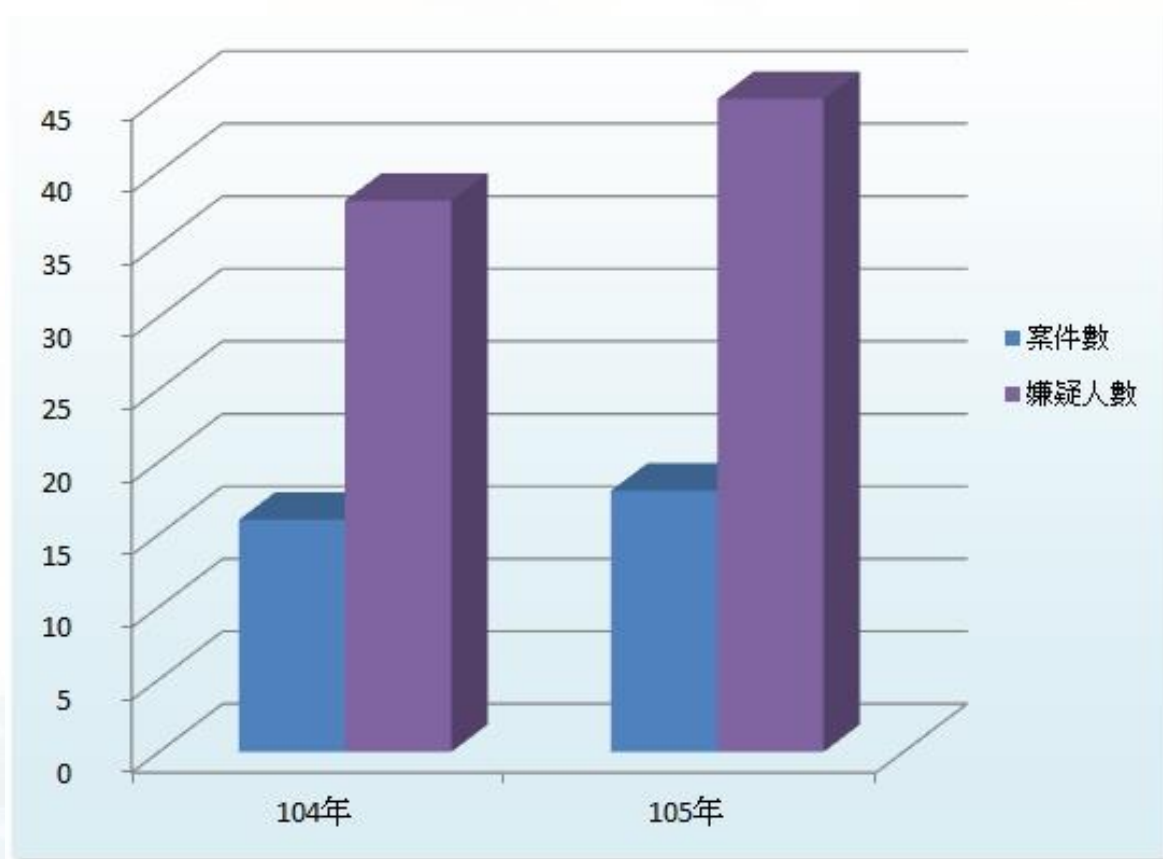


圖 2.22

近 2 年營業秘密案件數及嫌疑人數比較

2.重要案例：

寶○公司陳○銘等涉嫌違反營業秘密法

陳○銘係寶○公司 PCN 事業部彰化廠區員工，蔡○騰係寶○公司供應商富○光電公司員工；陳○銘和蔡○騰均有鑑賞及收藏籃球鞋之樂趣，渠 2 人明知寶○公司開發「KOBE 第 4,5,6,7 代復刻版籃球鞋」之未上市籃球樣品鞋係寶○公司之營業秘密，竟共同意圖損害寶○公司營業秘密之不法犯意，於 105 年 1 月 18 日由陳○銘至寶○公司開發中心，趁負責開發工作之承辦人疏於防備時，逕自以隨身所攜帶之手機偷拍尚未量產上市之機密型體「KOBE 第 4 代復刻版籃球樣品鞋」後，於 105 年 2 月間將此樣品鞋照片傳送予蔡○騰；陳○銘復於 105 年 2 月 17 日前後，再度循相同模式偷拍「KOBE 第 5 代、第 6 代、第 7 代復刻版籃球樣品鞋」照片，並陸續傳送予蔡○騰，蔡○騰在取得前揭照片後，明知前揭照片係寶○公司之營業秘密，另分享給同好鄭○愷、濱○格、陳○翰、洪○谷、陳○瑋等人，進而洩漏寶○公司之營業秘密。據寶○公司估計，KOBE 第 4,5,6,7 代 4 款鞋型體，均係該公司開發設計且尚未發表上市之機密鞋款，如遭偽造球鞋工廠不法利用，進而生產製造並銷售，每款鞋將造成 1,000 萬美元損失，案經本局臺中市調查處移送及臺灣彰化地方法院檢察署起訴。

(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 94 案，較 104 年之 116 案，減少 18.97%；嫌疑人 354 人，較 104 年之 526 人，減少 32.70%；涉案標的 141 億 1,016 萬 5,365 元，較 104 年之 494 億 788 萬 3,929 元，減少 71.44%。(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	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	違反證券交易法案件及型態比較統計																							
									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								
年別									嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數	嫌 疑 人 數				
104 年	116	100.00%	100.00%	526	100.00 %	100.00 %	49,407,883	100.00 %	13	31	12	95	2	4	21	113	7	14	11	39	0	0	0	0	25	84	0	0	0	0	10	28
105 年	94	81.03%	-18.97%	354	67.30 %	-32.70 %	14,110,165	-71.44 %	12	42	11	43	1	16	8	42	15	39	0	0	8	82	5	61	0	0	0	0	0	0	6	22

表 2.22 (續) 近 2 年違反證券交易法案件及型態比較統計

	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	證交所人 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
104 年	13	12	2	21	7	11	9	6	0	0	25	0	0	0	0	10
105 年	12	11	1	8	15	0	8	5	0	0	25	3	0	0	0	6

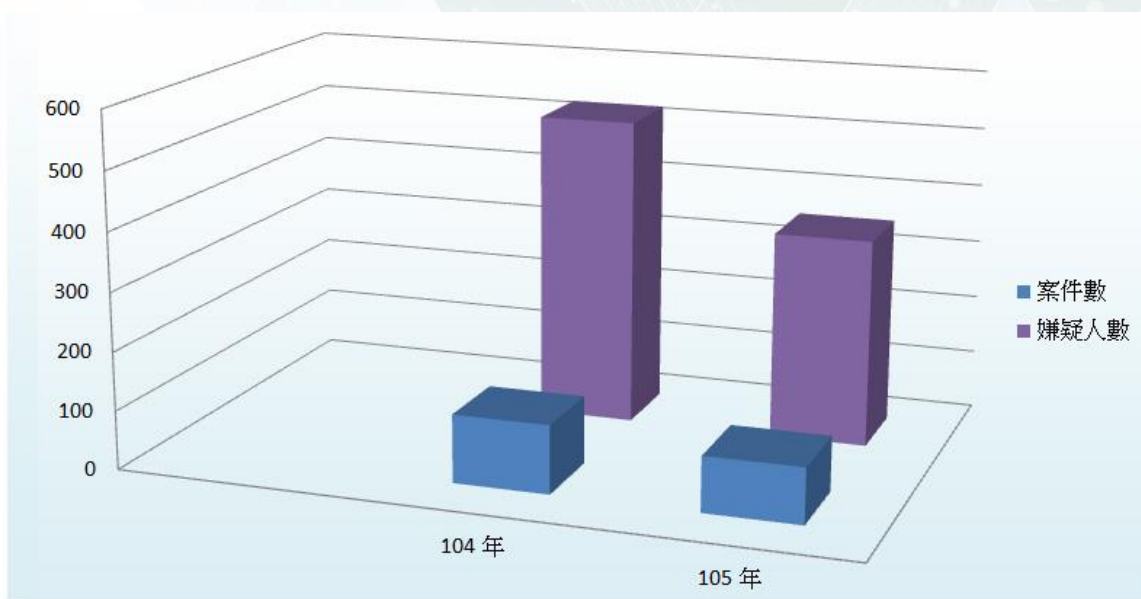


圖 2.23 近 2 年違反證券交易法案件數及嫌疑人數比較

案件型態：

- (1)未經許可募集、發行 12 案。
- (2)詐偽募集或發行 11 案。
- (3)違約交割 1 案。
- (4)異常交易操縱股價 8 案。
- (5)內線交易 15 案。
- (6)非常規交易 0 案。
- (7)特別背信、侵占 8 案。
- (8)不實財報 5 案。
- (9)律師、會計師簽證不實 0 案。
- (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 25 案

(12)不實資訊操縱股價 3 案。

(13)其他方式操縱股價 0 案。

(14)違法私募 0 案。

(15)不法併購 0 案。

(16)其他 6 案。

(詳表 2.22 及圖 2.24)

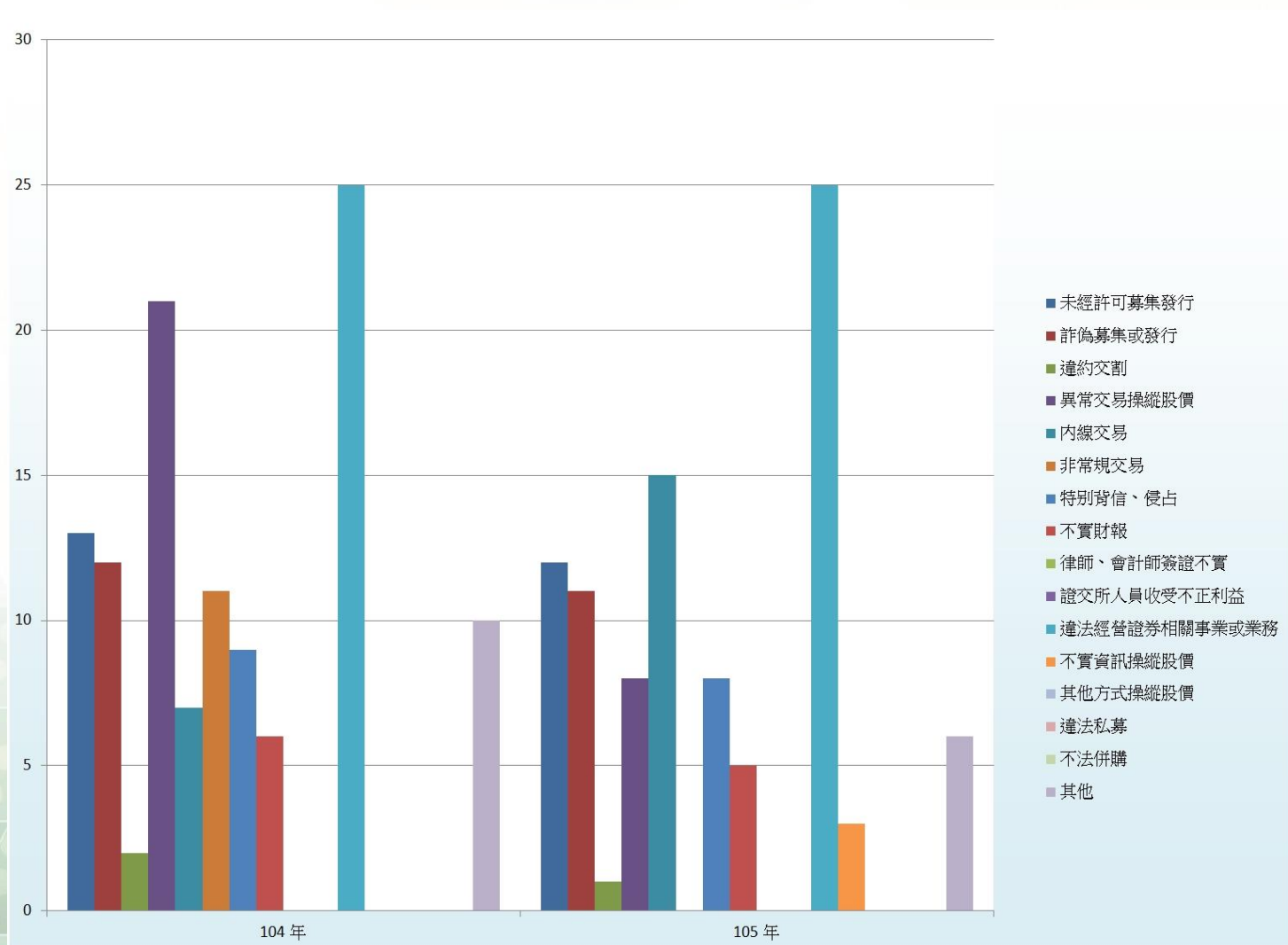


圖 2.24

近 2 年違反證券交易法案件型態比較

2.重要案例：

(1)捷○司公司盧○存等涉嫌違反證券交易法

盧○存為兆○科技股份有限公司(下稱：兆○公司)實際負責人；蕭○君、王○豪分任擎○生技股份有限公司(下稱：擎○公司)負責人及副總經理；談○琪為盧○存私人財務助理；林○呈係大○生技股份有限公司(下稱：大○公司)現任負責人，且為捷○司生物科技股份有限公司(下稱：捷○司公司)負責人；顏○洲原係捷○司公司負責人，後任該公司總經理及董事。

緣於 102 年 7、8 月間，捷○司公司因財務發生困難，亟需資金挹注，顏○洲旋委請盧○存及蕭○君協助該公司募集資金，雙方議訂捷○司公司增資後，負責人改由蕭員指派之林○呈擔任，顏員則轉任總經理及董事，待取得販售股票之股款並退出捷○司公司後，顏○洲可獲取 5,000 萬元。盧○存明知公司應收之股款，如股東並未實際繳納，不得以申請文件表明收足，且有價證券之募集、發行、私募或買賣，不得有虛偽、詐欺或其他足致他人誤信之行為，竟與蕭○君、王○豪、林○呈、顏○洲及談○琪等人為犯意聯絡，由盧○存主導捷○司公司增資及販售股票事宜，渠等自 102 年 9 月 24 日起，先後 4 次以虛偽增資方式，將捷○司公司實收資本額由 1,200 萬元虛增至 3 億元。之後，渠等另在財訊月刊、工商時報及經濟日報等報章雜誌安排置入性行銷，陸續報導捷○司公司已於南部科學園區設廠研發人工關節專利產品之新技術、全國第一家取得犀利士學名藥廠商、104 年先行搶攻大陸地區百億商機、每年麻醉針筒之市場在台灣市場至少 605 萬支、海外市場數十億支及預計於 103 年申請麻醉安全針筒之健保給付等，連同實收資本額為 3 億元等前揭誇大不實內容，登載於該公司之官方網站，並製成投資評估報告電子檔，交由地下盤商鴻○投資顧問有限公司負責人葉○達等自

行印製及對外使用，以販售該公司未上市股票牟取暴利及賺取價差，致使投資人誤信以每股 10 元至 65 元不等之價格購買，詐騙不特定投資人金額總計 3 億 7,990 萬 8,640 元，案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

(2)中○電器公司周○真等涉嫌違反證券交易法

周○真自 96 年 7 月起擔任股票上市中○電器股份有限公司(下稱：中○公司)董事長兼總經理及東○光電股份有限公司(下稱：東○光電公司)董事長，藉由任職於中○公司及東○光電公司期間，明知為公司之董事長或經理人，應忠實執行職務，以謀求公司及全體股東之最大利益，竟不思正當經營，與東○公司總經理張○偉，為發行中○公司國內無擔保轉換公司債籌措資金，竟指示員工陳○宇等人配合，陸續由張○偉設立薩摩亞 GLi、CLS、SZHL 等公司及香港 CLS、PSL、SZHL 公司等境外紙上公司，又借用 A PLUS 公司國外帳戶，以該等境外公司銀行帳戶，與中○公司及東○光電公司從事匯款時間接續、金額相近且金流循環之不實交易，藉以美化業績。張○偉另指示員工蔣○君等配合製作不實交易訂單，進行虛偽交易，虛增中○公司 100、101 年營收，依中○公司 101 年度財務簽證會計師查核報告工作底稿記載，該公司 101 年度銷貨予香港 CLS 公司等營收合計 29 億 5,430 萬 3,291 元，並將該金額認列於財報，申報於「公開資訊觀測站」，足生損害中○公司所為會計簿冊、財務報告登載內容及主管機關所為公開發行公司管理業務之正確性。渠等自 101 年起為抵銷前揭與 GLi 等 7 家境外紙上公司之虛偽交易造成之帳面上高額應收帳款，安排中○公司向 GLi 公司及香港 CLS 公司進行非常規之儲能櫃交易，之後周○真等人復為掩飾因非常規交易所造成儲能櫃無收益且持續提列損失之事實，續於 102 年間安排中○公司與浩○企業社等下游廠商簽訂不

實之儲能櫃租賃合約，總計投入 11 億餘元鉅款購置智能儲能櫃，致該等設備遲至 102 年底仍無法售出，需依會計準則辦理減損，並改列為會計科目「出租設備」後，中○公司於 103 年 1 月委託 3 家外部鑑價公司鑑價，鑑價結果，於 102 年、103 年個體財務報告暨會計師查核報告分別認列 4 億 1,973 萬元及 2 億 803 萬元減損，造成中○公司重大損失，案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

(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 41 案，較 104 年之 28 案，增加 46.43%；嫌疑人 106 人，較 104 年之 75 人，增加 41.33%；涉案標的 9 億 6,434 萬 1,759 元，較 104 年之 24 億 5,082 萬 4,916 元，減少 60.65%。(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
104 年	28	100.00%	100.00%	75	100.00%	100.00%	2,450,824	100.00%
105 年	41	146.43%	46.43%	106	141.33%	41.33%	964,341	-60.65%

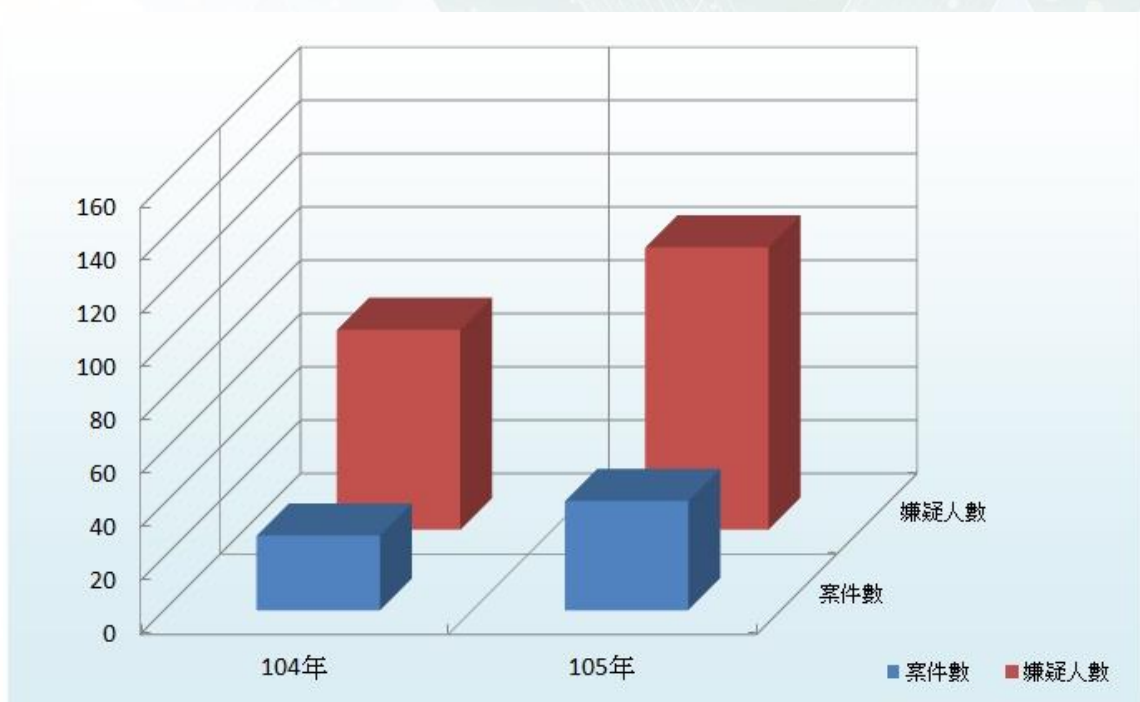


圖 2.25 近 2 年違反期貨交易法案件數及嫌疑人數比較

2.重要案例：

黃○翔等涉嫌違反期貨交易法

黃○翔、林○珍、葉○瑜、王○靜及卓○靜等人明知未取得主管機關金融監督管理委員會許可並發給許可證照，即不得經營接受特定人委任，對委任人之委託資產，就有關期貨交易、期貨相關現貨商品之交易或投資為分析、判斷，並執行交易或投資之期貨經理事業，詎渠等竟共同基於擅自經營期貨經理事業之犯意聯絡，於 102 年 4 月間先由黃○翔在社群網站 Facebook 成立不公開社團「○翔團隊之股市奇談」（下稱：「股市奇談」）擔任執行長，並利用通訊軟體 Line 成立聊天室，為加入群組之特定成員分析、判斷臺灣證券交易所股價指數期貨（下稱：臺股指數期貨）之交易或投資內容，復透過林○珍及葉○瑜招攬福○吉宏、謝○倫、林○臣等不特定民眾

投資加入前揭「股市奇談」社團，約定每一投資單位為 2 萬元，由黃○翔、王○靜及卓○靜等先後利用王○靜、葉○瑜及林○珍於期貨商設立之期貨帳戶在臺南市北區小東路黃○翔之住所，為前揭福○吉宏等委任人執行臺股指數期貨之交易或投資業務，黃○翔收取當週盈餘 5% 至 10% 不等之手續費後，再由黃○翔、林○珍及葉○瑜等製作當週投資盈虧報表，按委任人出資比例，透過王○靜、林○珍及葉○瑜等前揭期貨帳戶出入金之金融帳戶，將委任人所獲利潤匯至其等指定之金融帳戶。統計黃○翔等人自 102 年 4 月 12 日至 10 月 17 日止，收受委任人投資款項約 7,600 萬元，案經本局臺南市調查處移送及臺灣臺南地方法院檢察署起訴。

(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 3 案，較 104 年之 2 案，增加 50%；嫌疑人 6 人，較 104 年之 7 人，減少 14.29；涉案標的 0 元，較 104 年之 2 億 8,207 萬 9,600 元，減少 100%。(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
104 年	2	100.00%	100.00%	7	100.00%	100.00%	282,079	100.00%
105 年	3	150.00%	50.00%	6	85.71%	-14.29%	0	-100.00%

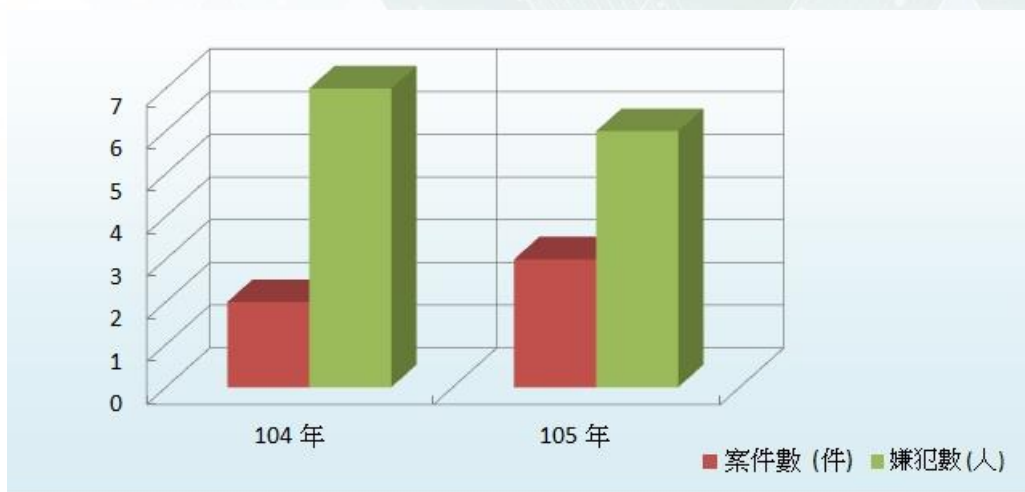


圖 2.26

近 2 年違反保險法案件數及嫌疑人數比較

2.重要案例：

佳○聯有限公司等涉嫌違反保險法

93 年 9 月間，蔡○青於高雄市成立佳○聯有限公司（以下簡稱佳○聯公司），後於臺南市及臺中市設分公司；蔡○青明知佳○聯公司並非保險業，依法不得經營保險或類似保險業務，竟未經主管機關金融監督管理委員會核准登記，基於非法經營保險或類似保險業務之犯意，由佳○聯高雄總公司、臺中分公司、臺南分公司之不知情業務員與各地不知情之汽車銷售業務員，將公司所售之汽車防盜鎖搭配「丟車賠車」之汽車保險一併銷售，銷售名稱為「天使心專案」。該專案之內容為客戶支付 6,000 元至 1 萬元不等之價金予業務員或銷售業務員，並向產物保險公司投保車輛竊盜險後，佳○聯公司除提供汽車防盜鎖外，再與客戶簽訂「汽車產品保證約定書」，約定客戶之車輛於該年度失竊者，佳○聯公司將提供「丟車賠車」之理賠，即理賠該車輛當年度市價（重置價格）與汽車保險公司理賠金間之差額，以此完全填補車輛遭竊時所受之損失，而佳○聯公司則實際向業務員或汽車銷售員收取每件 2,700 元至 4,500 元不

等之價金。另佳○聯公司惟恐理賠金額過高，影響公司財務，遂於 93 年至 99 年間分別向國華產物保險股份有限公司、新安東京海上產物保險股份有限公司、旺旺友聯產物保險股份有限公司等公司投保「產品責任保險」；99 年開始則改向台壽保產物保險股份有限公司投保「履約保證保險」及「汽車竊盜損失差額補償保險」（補償上限為汽車竊盜損失差額之 95%）等保險，以轉嫁其對客戶之部分理賠風險，以此方式非法經營類似保險業務，累計收取費用達 1 億 2,064 萬 5,800 元，案經本局嘉義市調查站移送及臺灣高雄地方法院檢察署起訴。

（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，較 104 年之 9 案，減少 22.22%；嫌疑人 16 人，較 104 年之 20 人，減少 20%；涉案標的 10 萬元，較 104 年之 2 億 8,502 萬 9,216 元，減少 99.96%。（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
104 年	9	100.00%	100.00%	20	100.00%	100.00%	285,029	100.00%
105 年	7	77.78%	-22.22%	16	80.00%	-20.00%	100	-99.96%

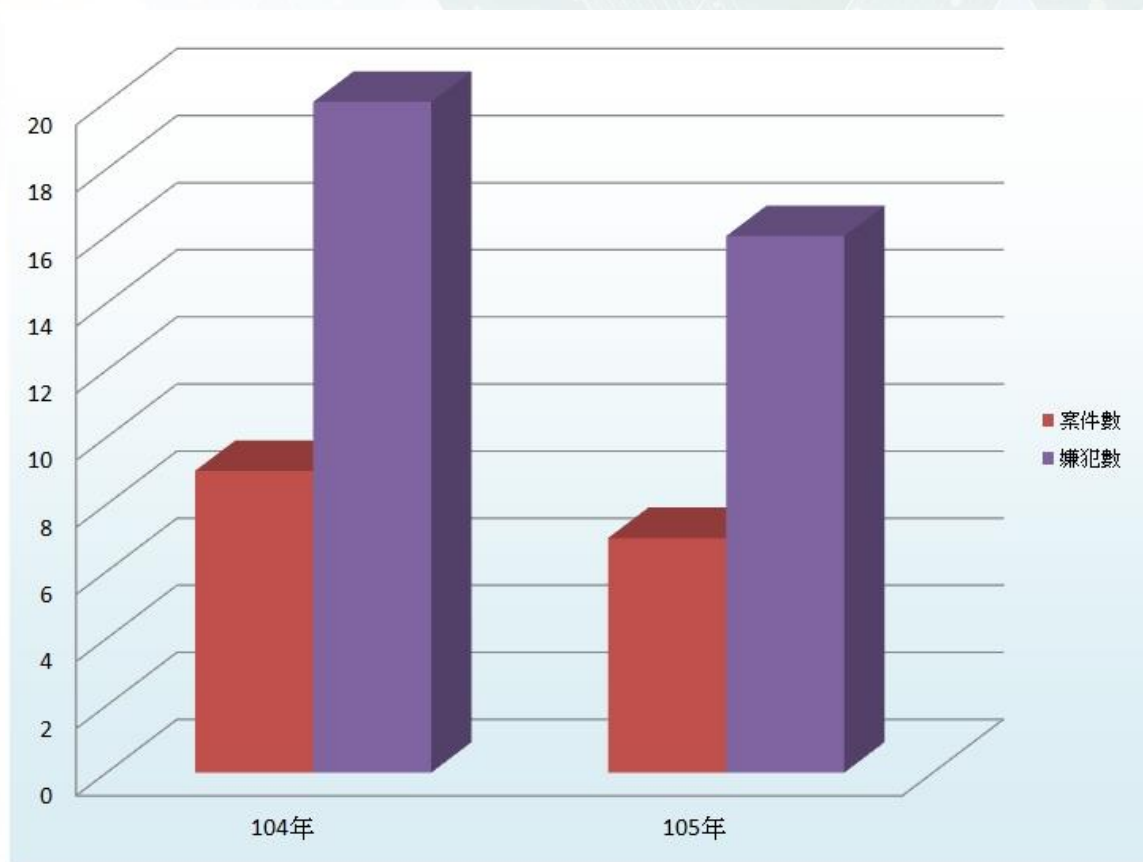


圖 2.27 近 2 年違反證券投資信託及顧問法案件數及嫌疑人數比較

2.重要案例：

潤○公司關○宗等涉嫌違反證券投資信託及顧問法

王○關係潤○資產管理顧問有限公司(下稱：潤○公司)負責人，自 96 年間起，與張○立、蔡○明、陳○志 3 人基於收取投資款佣金之犯意，未經主管機關核准，招攬關○宗、尹○靖夫婦及賴○容、李○仁、溫○湧、邱○麗、古○貴等 7 人，赴香港 IIIP 公司參加獨立財務顧問課程(簡稱：IFA)，並介紹美國 VIG 公司負責人 Yin Nan Wang 所設計發行之 BPS 系列基金(計有 BPS1、BPS2、BPS3、BPS5 等 4 項基金，係美國證管會登記之合法基金)，主要投資美國不動產，鼓吹其等取得 IFA 資格證明後，於南投地區招攬不特定

民眾投資 **BPS** 基金 (每單位 3 萬美元，每季配息一次)，宣稱保證投資本金年利率 17%，致許○裕等 67 名投資人，為求高額配息獲利，分別自臺灣銀行以美元匯款至美國威明頓信託銀行、匯豐商業銀行及 **Banco Popular** 等帳戶，購買 **BPS1** 基金，**Yin Nan Wang** 再以永豐商業銀行之美元帳戶給付投資人紅利，騙取投資人信任，陸續加碼購買 **BPS2**、**BPS3**、**BPS5** 基金 (99 年間起關○宗承接王○閱的招攬投資業務)；統計招攬之投資金額達 596 萬 2,070 美元，約折合 1 億 9 千萬元。

102 年 7 月間起，**BPS** 基金因遭美國法院調查凍結資金停止配息，關○宗等人再慫恿許○裕等人將投資 **BPS** 基金累積之配息轉投資「雲南南山養生養老產業開發案」(約定閉鎖期 5 年、保證年配息 17%)，5 年期滿可領回本息 185%，並製作投資憑證予投資人，由威明頓信託銀行自行將投資人之投資款項以港幣匯至香港交通銀行 **Nanshan Cultural Garden LTD.** 帳戶，關○宗等從中再收取 2% 之佣金，案經本局臺中市調查處移送及臺灣南投地方法院檢察署起訴。

(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 4 案，較 104 年之 9 案，減少 55.56%；嫌疑人 9 人，較 104 年之 22 人，減少 59.09%；涉案標的 3 億 5,255 萬 7,677 元，較 104 年之 1 億 8,385 萬 1,905 元，增加 91.76%。
(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
104 年	9	100.00%	100.00%	22	100.00%	100.00%	183,851	100.00%
105 年	4	44.44%	-55.56%	9	40.91%	-59.09%	352,557	91.76%

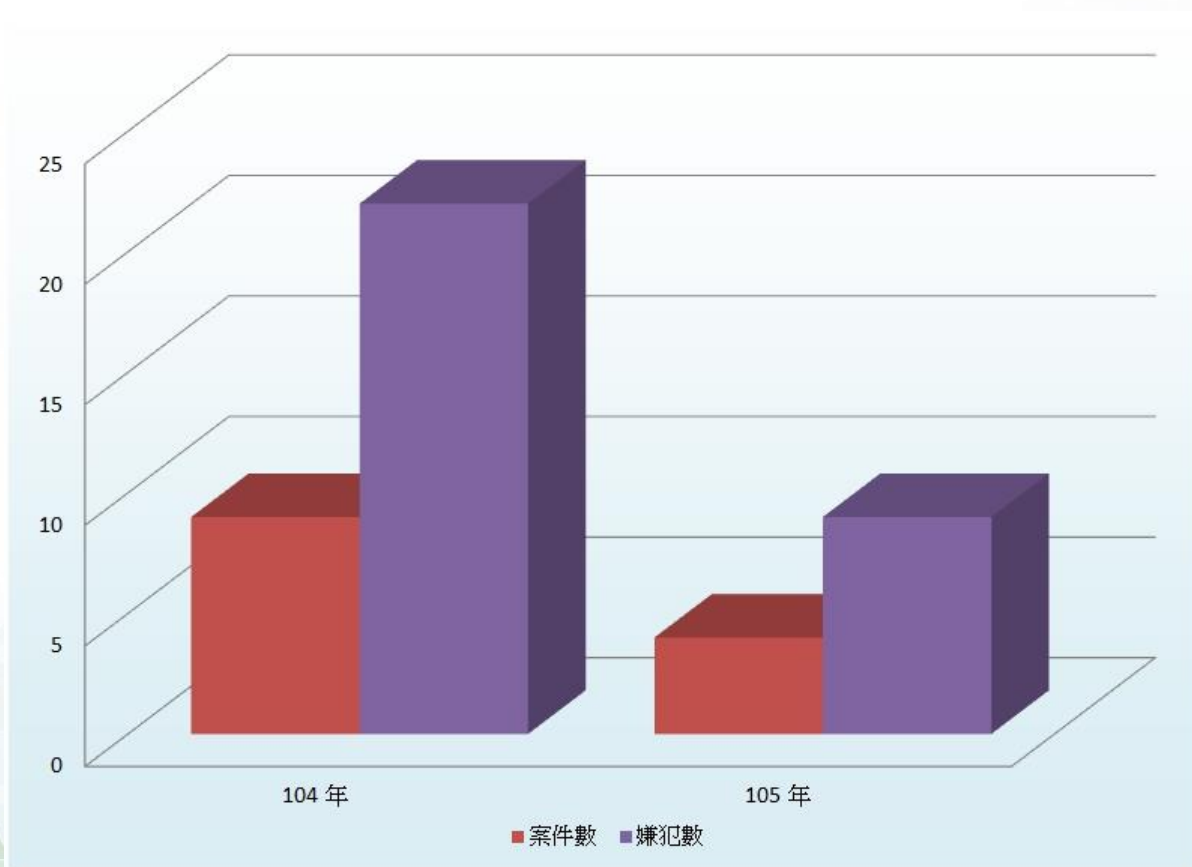


圖 2.28

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：

許○富等涉嫌違反商業會計法

許○富與林○菱係配偶關係，林○菱係宏○營造有限公司(下稱：宏○營造公司)登記負責人，即商業會計法所稱之商業負責人，亦為從事業務之人；許○富係宏○營造公司實際負責人，綜理該公司業務。渠等明知宏○營造公司分別於 99 年 9 月 25 日、101 年 10 月 2 日及 102 年 9 月 12 日承攬彰化縣社頭鄉舊社天門宮(下稱舊社天門宮)之「舊社天門宮廟殿新建工程」、「舊社天門宮辦公室新建工程」及「舊社天門宮廁所、金爐新建工程」3 件工程案，並分別簽訂工程總價為 5,000 萬元、800 萬元及 320 萬 3,900 元等工程合約書，舊社天門宮並自 99 年 9 月 27 日至 103 年 8 月 12 日陸續支付前揭工程款，總計 6,105 萬元。許○富與林○菱竟共同基於填製不實會計憑證及逃漏稅捐之犯意聯絡，另行製作金額分別為 285 萬元、308 萬元之「舊社天門宮新建工程」及「蕭○庭(舊社天門宮辦公室新建工程)」2 份不實合約書，以規避稅捐稽徵機關查核，並以前揭 2 份不實合約書所載金額填製 285 萬元及 350 萬元之不實原始憑證統一發票共 6 紙，交由不知情之記帳業者郭○玲向財政部中區國稅局申報前揭承攬工程之銷售額、應納營業稅額、營利事業所得額及應納營利事業所得稅額，涉嫌違反商業會計法，案經本局彰化縣調查站移送及臺灣雲林地方法院檢察署起訴。

(十七) 違反公司法案件

1.數據比較：

本年移送違反公司法 100 案，較 104 年之 51 案，增加 96.08%；嫌疑人 230 人，較 104 年之 127 人，增加 81.10%；涉案標的 1,930 萬元，較 104 年之 3,700 萬元，減少 47.84%。(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
104 年	51	100.00%	100.00%	127	100.00%	100.00%	37,000	100.00%
105 年	100	196.08%	96.08%	230	181.10%	81.10%	19,300	-47.84%

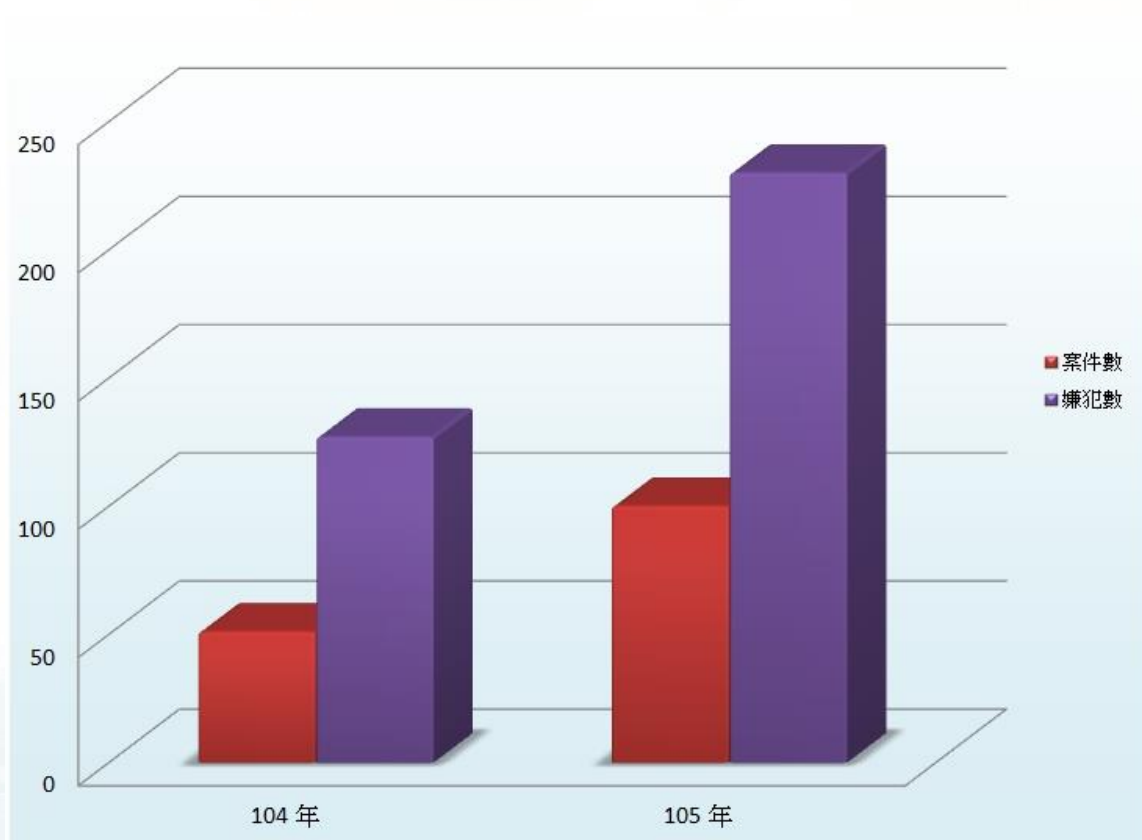


圖 2.29

近 2 年違反公司法案件數及嫌疑人數比較

2.重要案例：

漢○公司何○淨等涉嫌違反公司法

賴○今係漢○進口車有限公司(下稱漢○公司)之實際負責人,洪○傑係敏○記帳及報稅代理業務人事務所負責人;緣於 104 年 5 至 7 月間,賴○今為設立漢○公司,委由洪○傑辦理公司登記,洪○傑旋指示其員工楊○樺於 104 年 5 月 6 日匯款 500 萬元至國泰世華商業銀行太平分行漢○公司籌備處何○淨帳戶,取得存款證明,並由洪○傑填具不實之股東繳納股款明細表及資本額變動表,表明已收足漢○公司應收之股東股款 500 萬元,並交由不知情之會計師李○芳於 104 年 5 月 6 日查核製作公司實收資本額 500 萬元查核報告書後,洪○傑旋即於翌日將前揭金額匯出 400 萬元至金主邱○禮臺北富邦銀行臺中分行帳戶,另提領 100 萬元現金交予邱○禮;之後,洪○傑再持相關設立登記之文件,向臺中市政府及經濟部中部辦公室辦理公司設立登記或資本額變更,並使不知情之臺中市政府及經濟部中部辦公室承辦公務員誤以為應收資本股款業已收足,符合設立登記之規定,而將該不實事項登載於其職務上所掌之公文書上,經臺中市政府於 104 年 5 月 13 日核准漢○進口車有限公司設立登記,致生損害於主管機關對於公司申請設立登記及資本額變更登記資料管理之正確性,案經本局臺中市調查處移送及臺灣臺中地方法院檢察署起訴。

(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 8 案,較 104 年之 5 案,增加 60%;嫌疑人 18 人,較 104 年之 9 人,增加 100%;涉案標的 15 萬 5,540 元,較 104 年之 144 萬 9,825 元,減少 89.30%。(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
104 年	5	100.00%	100.00%	9	100.00%	100.00%	1,449	100.00%
105 年	8	160.00%	60.00%	18	200.00%	100.00%	155	-89.30%

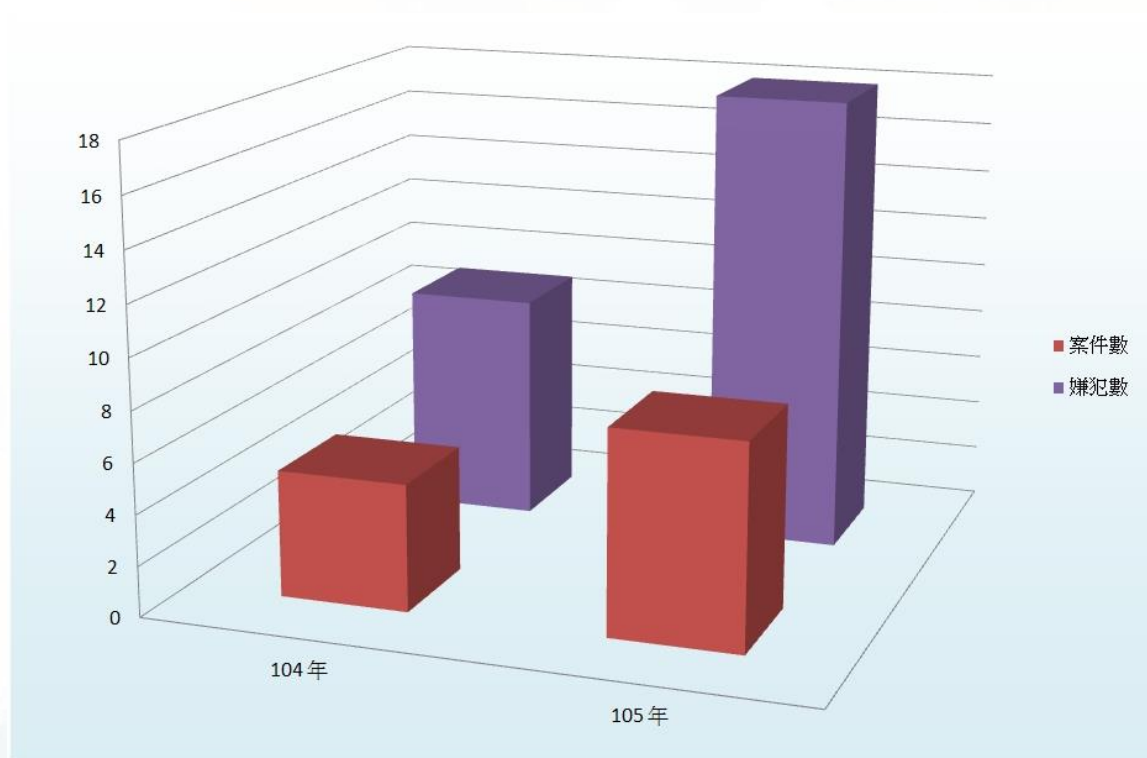


圖 2.30 近 2 年妨害電腦使用案件數及嫌疑人數比較

2.重要案例：

「TraceMaster」網站販售木馬程式

林○鉉係電腦「Tracemaster」(網站名稱：追蹤大師)網站(網址：<http://www.tracemaster.tw>，裝機位址：臺中市西屯區惠文七街)之架設經營者及「android」系統手機應用程式製作暨販賣者，

該網站主要介紹竊聽軟體 **Tracemaster** 之功能、設定、購買及客戶服務資訊；林○鉉明知利用電信設備發送、儲存、傳輸或接收符號、文字、影像、聲音或其他信息之有線及無線電信係通訊保障及監察法第 3 條所稱之「通訊」，並確有事實足認手機使用者對其通訊內容有隱私或秘密之合理期待，亦係他人非公開之言論、活動及談話等應秘密事項，應受通訊保障及監察法與刑法之保護，竟意圖營利，基於提供場所、工具或設備便利他人窺視及違法監察他人通訊之犯意，自 104 年 2 月間起，在前開網站上陳列販售「**Tracemaster**」軟體，並標榜「**Tracemaster**」程式具備蒐集他人智慧型手機內通信紀錄、**GPS** 定位、照片擷取等功能，及具有環境錄音及電話錄音等竊聽能力，且可監控 **LINE**、**臉書**、**WeChat**、**WhatsApp** 等通訊軟體之對話內容，藉此吸引不特定人上網以 600 元之代價購買該軟體使用；若有買家訂購，林○鉉即將該程式陳列於 **googleplay** 商城上，供買家下載至被竊聽者手機內安裝竊聽，因設有自動隱藏功能，不會被手機持用者發現；周○斌、李○誌、黃○珊、陳○婷等共計 77 名買家，於前開網站看到所載「**Tracemaster**」應用程式相關功能後，即以電子郵件註冊下載合意，並透過歐付寶電子支付股份有限公司提供之第三方支付平台，匯入價金至林○鉉於該支付平台註冊使用之永豐銀行網路交易帳戶內，付費購買系爭「**Tracemaster**」竊聽軟體使用，林○鉉所為涉嫌妨害電腦使用罪，案經本局臺南市調查處移送及臺灣臺中地方法院檢察署起訴。

(十九) 妨害農工商案件

1. 數據比較：

本年移送妨害農工商 16 案，較 104 年之 37 案，減少 56.76%；
嫌疑人 23 人，較 104 年之 39 人，減少 41.03%；涉案標的 7,713

萬 2,168 元，較 104 年之 182 萬 437 元，增加 4138.02%。(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
104 年	37	100.00%	100.00%	39	100.00%	100.00%	1,820	100.00%
105 年	16	43.24%	-56.76%	23	58.97%	-41.03%	77,132	4138.02%

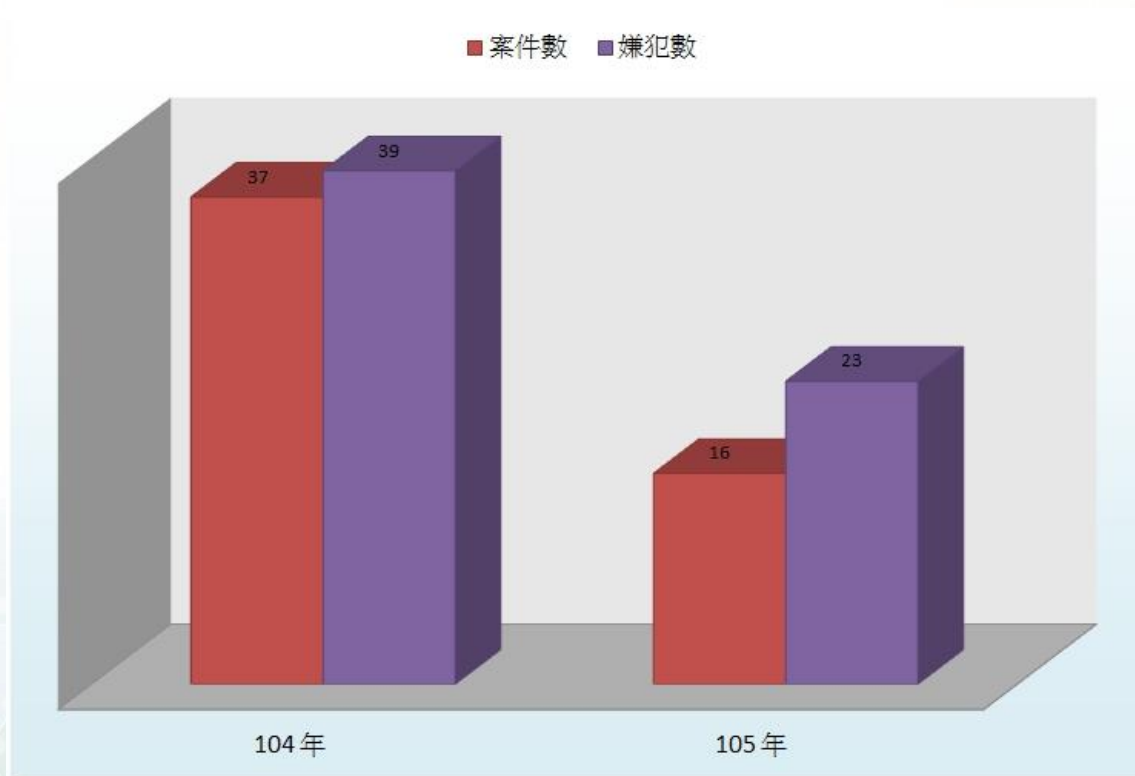


圖 2.31

近 2 年妨害農工商案件數及嫌疑人數比較

2.重要案例：

嘉義縣豔○公司謝○穎涉嫌商品虛偽標記

謝○穎係豔○國際貿易有限公司(下稱：豔○公司)負責人，明知豔○公司「KDS」品牌系列洗髮乳、「髮物語」品牌染髮劑及精油等自有品牌商品，係該公司於國內生產製造，竟基於意圖欺騙消費者以提高產品售價及銷量之犯意，而擅自就商品原產國為虛偽標記，自 95 年 7 月起，陸續向青○國際有限公司、大○香精原料科技有限公司、富○實業有限公司及維○實業股份有限公司等廠商購進護髮染料、精油原體、起泡劑、柔軟劑、防腐劑、增稠劑等原料後，在嘉義縣布袋鎮東港里埔仔厝處所自行摻配調劑，並將「Manufactured by:Nihon heisei kakou kabushikigaisha (ping cheng Chemical Corporation,Japan)」、「製造商：日本平成化工株式會社」及「原產地：法國」等字樣，委託不知情之真○設計廣告公司製成設計稿，交由僑○塑膠工業股份有限公司、建○塑膠工業股份有限公司或億○玻璃工業有限公司等製造玻璃瓶廠商或其協力廠商，印製在 100ml、250ml、500ml 及 2000ml 等規格之外包裝瓶身及標籤上，再將調製完成之各項產品依其規格分裝至前開印有不實標示字樣之空瓶，運送至嘉義縣布袋鎮江山里倉庫存放，在出貨前將標籤黏貼於產品外包裝。謝○穎將前開製造、分裝完成之偽標商品，銷售予連鎖髮廊或美髮沙龍使用，再販售予一般消費者，其行為足使消費者對「KDS」、「髮物語」等品牌商品之原產地為法國或日本國，有致誤認誤信之虞而購買使用，共計查扣豔○公司「KDS」、「髮物語」等品牌偽標產品約 364 公升，案經本局嘉義縣調查站移送及臺灣嘉義地方法院檢察署起訴。

(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 5 案，較 104 年之 3 案，增加 66.67%；
 嫌疑人 18 人，較 104 年之 6 人，增加 200%；涉案標的 6 億 1,664
 萬 6,000 元，較 104 年之 1 億 2,891 萬 8,075 元，增加 378.32%。
 (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
104 年	3	100.00%	100.00%	6	100.00%	100.00%	128,918	100.00%
105 年	5	166.67%	66.67%	18	300.00%	200.00%	616,646	378.32%

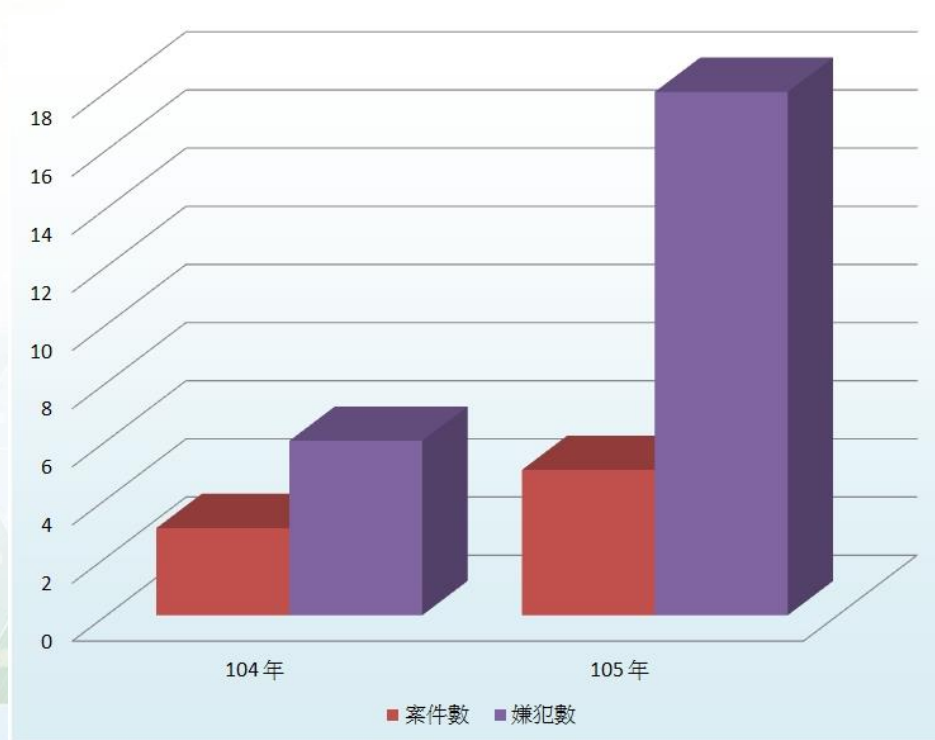


圖 2.32 近 2 年違反公平交易法案件數及嫌疑人數比較

2.重要案例：

綠○美家涉嫌從事變質多層次傳銷等不法

吳○彤係「綠○美家」集團臺灣地區負責人，並成立台灣新○生活實業股份有限公司推廣該集團業務；張○玲係該集團成員，負責招攬會員、資金調度、管理及撥發獎金等事務。吳○彤明知依多層次傳銷管理法規定，多層次傳銷事業應使其傳銷商之收入來源以合理市價推廣、銷售商品或服務為主，不得以介紹他人參加為主要收入來源，竟與張○玲共同基於非法經營多層次傳銷事業之犯意聯絡，自 104 年 2 月起在網際網路及社群軟體上宣稱綠○美家係總部設於大陸地區之「全球領先的綠色消費品渠道運營商」、「綠○美家不需要囤貨，不需要販賣東西，只要將這個賺錢的好商機分享出去就好了」、「在綠○只要投資一次，就能永久經營」、「綠○投資金額低，學生上班族都可以經營」等語，招攬民眾繳交每單位 2,800 元成為「黃鑽」會員，以「無限代雙軌制」發展多層次組織，即會員得介紹他人加入成為左、右下線，下線得再介紹他人加入成為下線之左、右下線，以此領取「直推獎金」20%、「對碰獎金」10%、「互助獎金」10%及「輔導獎金」5%，亦即會員僅需介紹兩人加入會員即可「直推回本」(可領取「直推獎金」20%*2+前三碰「對碰獎金」60%=100%)，並稱「假設每個人都在 1 週內完成介紹 2 位朋友加入平台，並以 10 週計算.....平台就可以創造出 20 多萬元獎金」，隨發展層級增高，可獲得「藍鑽」或「黑鑽」會員獎銜。嗣池○芳等不特定民眾獲悉前揭招攬訊息後，即利用網路與李○祐、廖○聖或臉書帳號 Bruse Hu 等年籍不詳之上線聯繫，將會款匯至李○祐設於中國信託商業銀行(下稱中信商銀)或廖○聖設於中華郵政帳戶後，上繳至張○玲設於中信商銀帳戶，由張女調度管理及撥發獎金，再將款項上繳至吳○彤設於中信商銀帳戶。迄 104 年 8 月止，綠○美家在大陸地區遭緝而停止營運，粗估該集團在臺灣地

區吸金逾 600 萬元，案經本局臺北市調查處移送及臺灣臺南地方法院檢察署起訴。

(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 10 案，較 104 年之 5 案，增加 100%；嫌疑人 30 人，較 104 年之 10 人，增加 200%；涉案標的 1 億 8,207 萬 6,525 元，較 104 年之 686 萬 6,050 元，增加 2551.85%。(詳表 2.03、2.04、2.31 及圖 2.33)。

2. 重要案例：略

二、一般犯罪案件

本年移送一般犯罪案件 248 案，較 104 年之 441 案，減少 43.76%；嫌疑人 428 人，較 104 年之 673 人，減少 36.40%；涉案標的 2 億 4,707 萬 19 元，較 104 年之 3 億 9,076 萬 3,576 元，減少 36.77%。各類案件如下：(詳表 2.03、2.04、2.32、2.33 及圖 2.34、2.35)

- 偽造文書：56 案，占 22.58%；嫌疑人 111 人，占 25.93%。
- 違反槍砲彈藥刀械管制條例：6 案，占 2.42%；嫌疑人 7 人，占 1.64%。
- 違反危害健康法令：170 案，占 68.55%；嫌疑人 276 人，占 64.49%
- 違反疫病管理法令：3 案，占 1.21%；嫌疑人 4 人，占 0.93%。
- 侵害人民隱私及秘密：3 案，占 1.21%；嫌疑人 5 人，占 1.17%。
- 違反環境生態保護法令：5 案，占 2.02%；嫌疑人 7 人，占 1.64%。
- 其他一般犯罪：5 案，占 2.02%；嫌疑人 18 人，占 4.21%。



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
104 年	5	100.00%	100.00%	10	100.00%	100.00%	6,866	100.00%
105 年	10	200.00%	100.00%	30	300.00%	200.00%	182,076	2551.85%

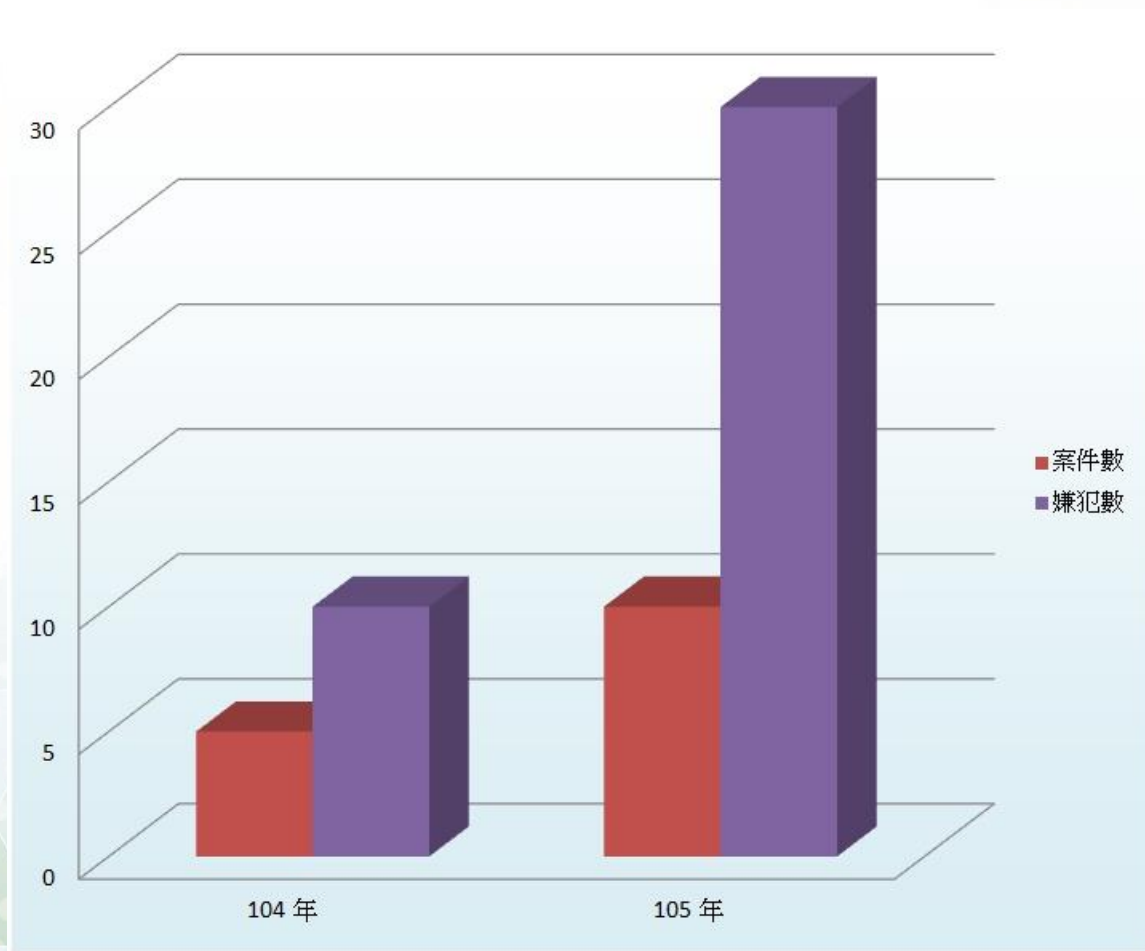


圖 2.33

近 2 年其他經濟犯罪案件數及嫌疑人數比較

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
104 年	441	100.00%	100.00%	673	100.00%	100.00%	390,763,576	100.00%
105 年	248	56.24%	-43.76%	428	63.60%	-36.40%	247,070,019	-36.77%

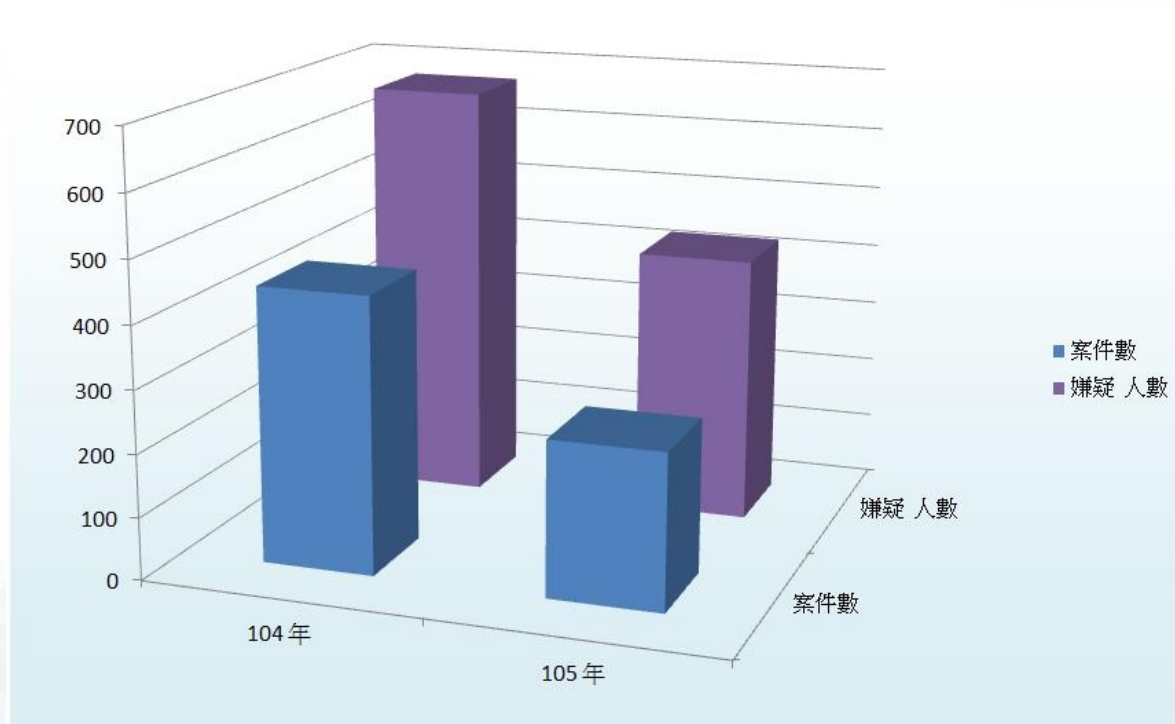


圖 2.34 近 2 年一般犯罪案件比較統計



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
104年	85	123	7	7	328	501	0	0	5	13	8	21	8	8
105年	56	111	6	7	170	276	3	4	3	5	5	7	5	18

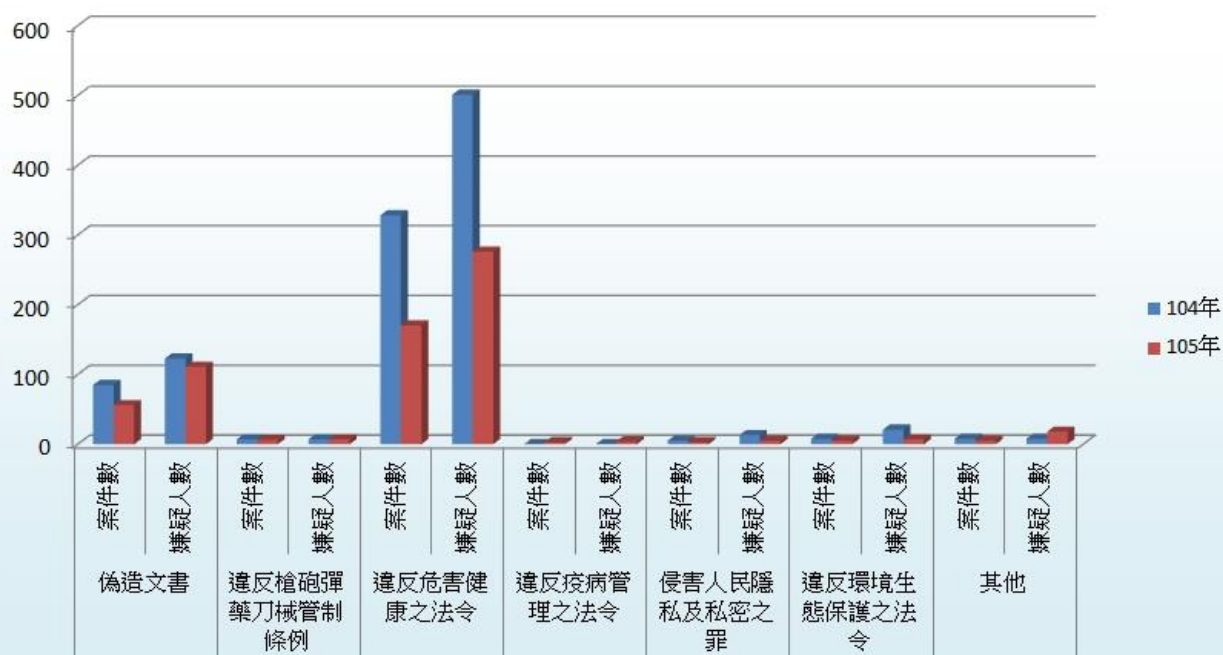


圖 2.35

近 2 年一般犯罪案件型態比較

(一) 偽造文書案件

1. 數據比較：

本年偽造文書案件計 56 案，較 104 年之 85 案，減少 34.12%；
嫌疑人 111 人，較 104 年之 123 人，減少 9.76%；涉案標的 1,681
萬 2,250 元，較 104 年之 1 億 8,616 萬 4,721 元，減少 90.97%。

2. 重要案例：略

(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 6 案，較 104 年之 7
案，減少 14.29%；嫌疑人 7 人，與 104 年之 7 人相同；涉案標的
0 元，與 104 年之 0 元相同。

2. 重要案例：略

(三) 違反危害健康法令案件

1. 數據比較：

本年移送違反危害健康之法令案件 170 案，較 104 年之 328 案，
減少 48.17%；嫌疑人 276 人，較 104 年之 501 人，減少 44.91%；
涉案標的 2 億 3,024 萬 8,280 元，較 104 年之 1,485 萬 5,495 元，
增加 1449.92%。

案件型態：

- (1) 藥事法 130 案。
- (2) 食品衛生管理法 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)動物用藥管理法 5 案。

(6)農藥管理法 12 案。

(4)飼料管理法 1 案。

2.重要案例：

(1)得○實業公司涉嫌違反藥事法

傅○豪係得○實業有限公司負責人，傅○豪、林○晟、鄭○峰等明知製造西藥品，應向中央衛生主管機關申請查驗登記，經核發藥品許可證後始得製造，未經申領藥品許可證摻雜西藥成分者，即屬偽藥；經中央衛生主管機關明令公告禁止製造、調劑、輸入、輸出、販賣或陳列之毒害藥品成分者，即屬禁藥，均不得製造、販賣。

緣於 101 年間，傅○豪知悉林○晟可向馬來西亞華裔男子「MIKE 盧」進口減肥、禁藥、壯陽及提神藥之原料，遂與林○晟、鄭○峰等謀議合作製造及銷售牟利，渠 3 人明知摻有 Tadalafil analogue(MW491.6) 等西藥壯陽成分及摻有 3-Trifluoromethyl-N-propylamphetamine 等減肥禁藥成分製成之藥物係屬偽、禁藥，竟共同基於牟取不法利益之犯意，分由傅○豪研製配方並提供減肥藥「粉紅纖萃膠囊」及壯陽膠囊等藥品，交予林○晟依其配方比例混合其他粉末，製成膠囊或錠劑樣品，再由傅、鄭 2 人向客戶兜售，俟取得訂單後，傅○豪會依客戶服用樣品之效果反應，與林○晟共同決定藥品最後配方，林○晟再依此比例製成大量藥粉，由傅○豪等人分送「佑○生技有限公司」、「昱○生物科技股份有限公司」及「廣○利膠囊股份有限公司」加工填裝成膠囊及封裝；其中「粉紅纖萃膠囊」製成 2 萬 5,000 顆後，由代工公司依傅○豪等交代數量直接寄予下游盤商，剩餘部分則由傅員等以每顆 15 至 25 元售予中盤藥局；另壯陽膠囊製成 6 萬顆後，大部分由傅○豪以每顆 25 元販售至中國大陸及馬來西亞等地，剩餘

部分則以每顆 50 元價格在臺販售予「阿聰」等人，本案計查扣膠囊與藥錠 11 萬 7,593 顆及粉狀物品 1 萬 2,283 公克，案經本局中部地區機動工作站移送及臺灣臺中地方法院檢察署起訴。

(2)海○生化科技有限公司蕭○松等涉嫌違反飼料管理法

吳○裕係嘉義市匯○飼料工業公司負責人（下稱匯○公司），從事飼料原料粉加工及銷售業務，竟基於違反飼料管理法規定之犯意，未獲主管機關許可，即自 100 年間起，以「醬粕」、「細糠」、「麥皮」、「紅土」及「糖蜜」等 5 種原料，混合加工製造「酒糟」飼料添加物，並對外販售予飼料仲介業者及禽畜養殖業者。104 年 6 月 11 日案經本局嘉義縣調查站依法搜索扣押「酒糟」計 2,750 公斤，檢驗結果發現「酒糟」中含有「孔雀綠」及「還原型孔雀綠」不法成分。事後，吳○裕仍使用上開含「孔雀綠」成分之「細糠」2400 公斤作為原料，加工製造名為「糖蜜」之飼料添加物，續對外販售牟利。

林○彬係飼料及飼料添加物買賣業者，自 100 年間起陸續向吳○裕購買含有「孔雀綠」及「還原型孔雀綠」之「酒糟」，再轉賣予臺中市東○公司；東○公司負責人楊○浩則將購入之「酒糟」，作為該公司製造「活性酵母素」賦型劑之用，並販售予臺南市民邱○榮等區域飼料經銷商；邱○榮續將購買之「活性酵母素」飼料添加物，自行分裝後轉賣予海○生化科技有限公司（下稱海○公司）等下游廠商；蕭○松係雲林縣消防局秘書兼海○生公司實際負責人，自 100 年間起向邱○榮訂購「活性酵母素」後（102 年 7 月至 103 年 12 月計購入 1625 公斤），自行將上開「活性酵母素」命名為「消化除臭菌」，並印製大量不實廣告文宣及產品標籤，提供予邱員代為分裝後再販售予不知情之下游禽畜養殖業者牟利，案經本局嘉義縣調查站移送及臺灣雲林地方法院檢察署起訴。

(四) 違反疫病管理法令案件

1. 數據比較：

本年移送違反疫病管理之法令案件計 3 案，較 104 年之 0 案，增加 300%；嫌疑人 4 人，較 104 年之 0 人，增加 400%；涉案標的與 104 年均為 0 元。

2. 重要案例：

楊○徨等涉嫌違反畜牧法等案

吳○輝係嘉義縣新港鄉共和村「吳○輝理貨場」負責人，經營毛雞理貨及雞隻電宰後批發販售業務，楊○徨係家禽屠宰業者。渠等明知畜牧法規定「屠宰供食用之豬、牛、羊或其他經中央主管機關指定之家畜、家禽，應於屠宰場為之」及「未經屠宰衛生檢查或經檢查為不合格之屠體、內臟，不得供人食用或意圖供人食用而分切、加工、運輸、貯存或販賣」，亦明知行政院農業委員會自 102 年 5 月 17 日起，強制指定供人食用之家禽均需於電宰場屠宰，竟共同違反前揭規定，自 102 年間起，由楊○徨以每月 1 萬 5000 元代價，向吳○輝租用理貨場後方部分房舍及大型冷凍庫，除以每隻 20 元代價，擅自在前揭場所為吳員屠宰供人食用之雞隻外，另向吳員購入活雞屠宰後，以每隻成本金額加上 30 元之代價，售予外燴辦桌業者作為食材，每日屠宰數量約 200 至 500 隻不等，楊○徨同時將回收之雞血加工製成米血成品，再以每袋 30 元，由吳○輝代為販售予下游客戶。

103 年 5 月 9 日嘉義縣違法屠宰聯合查緝小組（下稱查緝小組）至該理貨場稽查，由楊○徨出面受罰，詎吳○輝、楊○徨竟不思悔改，共同基於違反前揭規定之犯意聯絡，繼續從事前揭違法業務，103 年 8 月 8 日（第 2 次）及 104 年 2 月 4 日（第 3 次），查緝小

組至該理貨場查緝之際，吳、楊 2 人刻意拖延開門受檢時間，並掩飾私宰證據，使該查緝小組人員誤信渠等第 2、3 次受查推派之人頭黃○澍、汪○彬（皆為在場零工），即為現場從事私宰作業之行為人，而予以裁罰，致吳、楊 2 人規避「再犯」刑責。渠等雖 3 度遭查獲，惟仍有恃無恐，共同基於相同之犯意，持續從事前揭違法屠宰業務，本局人員獲報，於 105 年 2 月 4 日凌晨依法會同查緝小組等單位人員執行搜索，於「吳○理貨場」搜索查扣未經屠宰衛生檢查之雞隻屠體（279 隻）及內臟，總重量 610 公斤、進銷貨帳冊 9 本及私宰雞隻相關設備乙批，案經本局嘉義縣調查站移送及臺灣嘉義地方法院檢察署起訴。

（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 3 案，較 104 年之 5 案，減少 40%；嫌疑人 5 人，較 104 年之 13 人，減少 61.54%；涉案標的與 104 年均為 0 元。

2.重要案例：

八○電子科技公司涉嫌違反電信法、妨害秘密及通訊保障監察法潘○華意圖營利，基於供給他人竊聽設備軟體之犯意，以八○電子科技有限公司(網址 www.tw8ton * * *，電話 0983 * * * * *) 名義，自 102 年 7 月間起，於奇集集生活萬用網、「PO 吧」、「好利免費廣告網」、「WPhone 免費張貼廣告」、「來貼 BAR」、「nice 生活工商黃頁」等網站刊載廣告，宣稱「監控軟體下載安裝程序簡便」、「可隨時隨地利用週邊 3C 裝置即時上網監控」、「監控範圍為通話內容、LINE 紀錄、即時 GPS 定位、簡訊紀錄、聽現場環境聲音等」，招攬李○敏等 33 位買家以每套約 3 萬元價格購買手機監聽軟體，並指示渠等匯款至不知情之潘員母親田○惠設於南投縣埔里鎮農

會帳戶及不知情友人賴○澤設於華南商業銀行草屯分行帳戶後，潘○華即以電話線上教學或親自前往買家處所安裝之方式，破解手機廠商對設備之權限保護機制，將未經原廠系統授權之手機監聽軟體安裝至被監聽人手機內，俟該監聽程式自動上傳電話錄音、簡訊、LINE 對話等內容至 <http://su.seand.net/a> 等伺服器後，再由監聽者以潘○華提供之帳號密碼登入而監聽他人非公開之活動、言論、談話等。潘○華非法販售手機監聽軟體之不法所得計 113 萬 3,000 元，案經本局臺南市調查處移送及臺灣南投地方法院檢察署起訴。

(六) 違反環境生態保護法令案件

1. 數據比較：

本年移送違反環境生態保護之法令案件計 5 案，較 104 年之 8 案，減少 37.5%；嫌疑人 7 人，較 104 年之 21 人，減少 66.67%；涉案標的 0 元，較 104 年之 1 億 8,965 萬 1,520 元，減少 100%。

2. 重要案例：

台灣科○農公司涉嫌違反農藥管理法

裴○隆係台灣科○農公司(下稱科○農公司)業務經理，綜理農藥採購、進口報關、資金調度及銷售等事宜，其明知農藥非經主管機關檢驗合格，核准發給許可證，不得擅自製造、加工、分裝或輸入，未經核准不得向農藥許可證所載國外原製造廠以外之公司進口農藥成品，惟其為降低成本以牟取不法利益，竟基於輸入偽農藥之犯意，自 102 年 1 月起，擅自向新加坡 FERTIAGRO PTE LTD 進口撲滅松 (Fenitrothion)、嘉磷塞異丙胺鹽 (Glyphosate)、愛殺松 (Ethion)、益達胺 (Imidacloprid)、貝芬替 (Carbendazim) 及向印度 CHEMINOVA INDIA 進口陶斯松 (Chlopyrifos) 等 6 種農藥成品，並檢附農委會防檢局核發予科○農公司之成品農藥進口許可證，併同丹麥 CHEMINOVA A/S 等公司之輸出許可證、裝箱單、

提單、成分分析表等文件，委託不知情之永○報關公司辦理報關，佯裝產地為丹麥或德國，以「虛報產地」手法（即 A 證 B 貨），進口上開非法農藥成品；迄 104 年 3 月 8 日止，裴員以此非法方式進口撲滅松等 6 種偽農藥成品計 13 次，總量約 65.6 公噸。

裴○隆將上揭進口之「撲滅松」等 6 種偽農藥成品委託瑞○等公司分裝後，連同科○農公司另向國內南○等公司採購，並已換貼印有科○農公司農藥許可證證號及丹麥 CHEMINOVA A/S 公司或德國 STAHLER TEC DEUTSCHLAND GMBH & CO.KG 公司製造等不實標籤之嘉磷塞異丙胺鹽成品農藥，混合販售予不知情之高○行、源○農業資材行等 13 家農藥經銷商或下游零售商，致使其等誤認係購買合法進口之農藥，總計販售數量達 258.5 公噸，獲取不法金額計 3,809 萬 5,135 元，案經本局中部地區機動工作站移送及臺灣苗栗地方法院檢察署起訴。

（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，較 104 年之 8 案，減少 37.5%；嫌疑人 18 人，較 104 年之 8 人，增加 125%；涉案標的 9,489 元，較 104 年之 9 萬 1,840 元，減少 89.67%。

2. 重要案例：略

三、企業貪瀆案件

（一）數據比較：

本年移送企業肅貪案件 101 案，較 104 年之 117 案，減少 13.68%；嫌疑人 447 人，較 104 年之 513 人，減少 12.87%；涉案標的 258

億 9,362 萬元，較 104 年之 536 億 4,613 萬元，減少 51.73%。(詳表 2.34、2.35 及圖 2.36)



表 2.34

105 年與 104 年企業肅貪案件統計

犯罪型態		105 年			104 年		
		案數	嫌疑人	犯罪標的 (萬元)	案數	嫌疑人	犯罪標的 (萬元)
(一) 股市 犯罪	小計	51	291	1,242,779	68	372	4,763,187
	詐偽募集或發行	11	43	365,877	12	95	504,408
	違約交割	1	16	11,622	2	4	12,148
	異常交易操縱股價	8	42	128,619	21	113	231,633
	內線交易	15	39	14,124	7	14	3,626
	非常規交易	0	0	0	11	39	580,519
	特別背信、侵占	8	82	195,619	9	37	2,309,281
	不實財報	5	61	526,009	6	70	1,121,572
	律師會計師簽證不實	0	0	0	0	0	0
	不實訊息操縱股價	3	8	909	0	0	0
	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	6	18	81,118	0	0	0
	金融機構人員背信	5	15	67,744	0	0	0
	收受不當利益	0	0	0	0	0	0
	違法放貸	1	3	13,374	0	0	0
(三) 掏空 資產	小計	26	95	409,230	33	103	252,395
	業務侵占	11	24	123,039	17	66	110,956
	企業背信	15	71	286,191	16	37	141,439
(四) 妨害 營業 秘密	妨害營業秘密	18	43	856,235	16	38	349,031
合計		101	447	2,589,362	117	513	5,364,613

表 2.35 近 2 年企業肅貪案件比較統計

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 (萬元)	增減率
104 年	117	100.00%	100.00%	513	100.00%	100.00%	5,364,613	100.00%
105 年	101	86.32%	-13.68%	447	87.13%	-12.87%	2,589,362	-51.73%

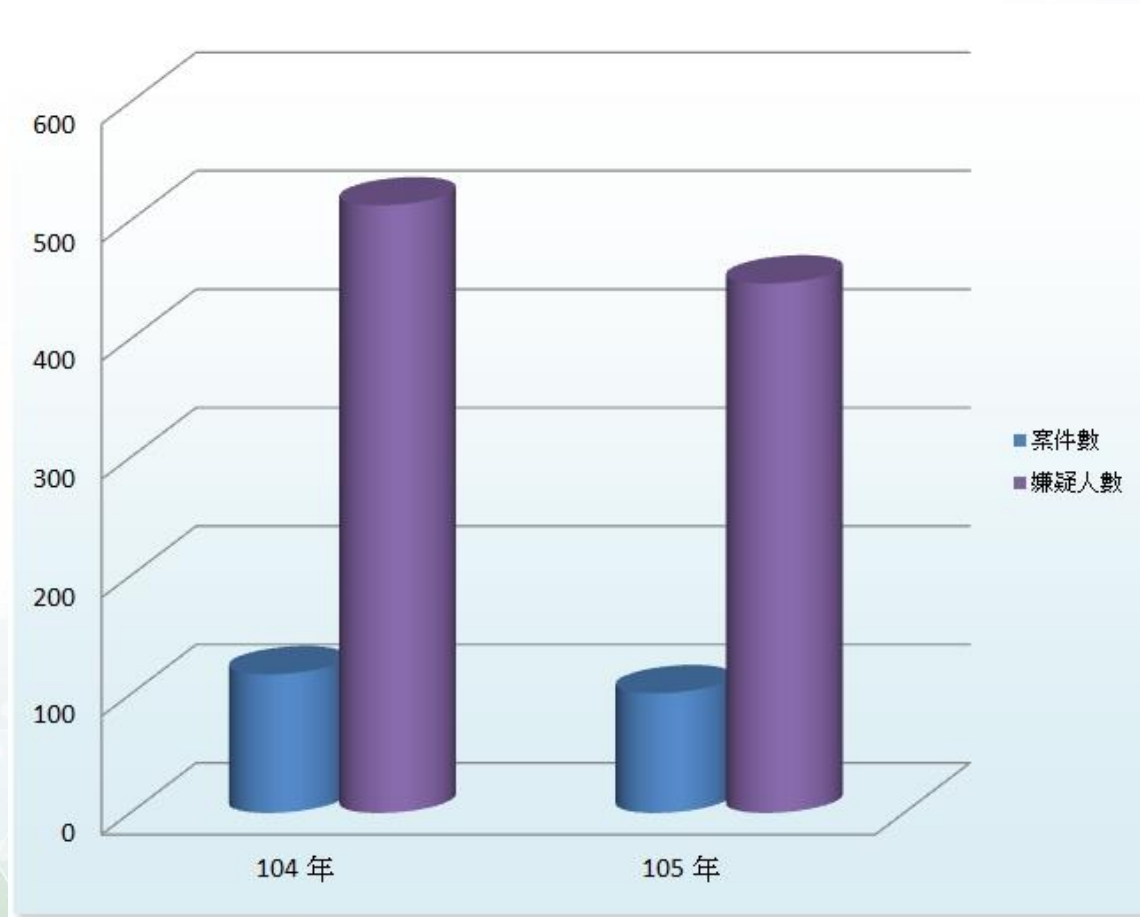


圖 2.36 近 2 年企業肅貪案件數及嫌疑人數比較

案件型態：

1. 股市犯罪計 51 案：

- (1) 詐偽募集或發行 11 案。
- (2) 違約交割 1 案。
- (3) 異常交易操縱股價 8 案。
- (4) 內線交易 15 案。
- (5) 非常規交易 0 案。
- (6) 特別背信、侵占 8 案。
- (7) 不實財報 5 案。
- (8) 律師、會計師簽證不實 0 案。
- (9) 不實資訊操縱股價 3 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。

2. 金融貪瀆計 6 案：

- (1) 金融機構人員背信 5 案。
- (2) 收受不當利益 0 案。
- (3) 違法放貸 1 案。

3. 掏空資產計 26 案：

- (1) 企業背信 15 案。
- (2) 業務侵占 11 案。

4. 妨害營業秘密計 18 案。

(詳表 2.36 及圖 2.37)

表 2.36

近 2 年企業肅貪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		業務 侵占		企業 背信		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		
104 年	12	95	2	4	21	113	7	14	11	39	9	37	6	70	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	17	66	16	37	16	38
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

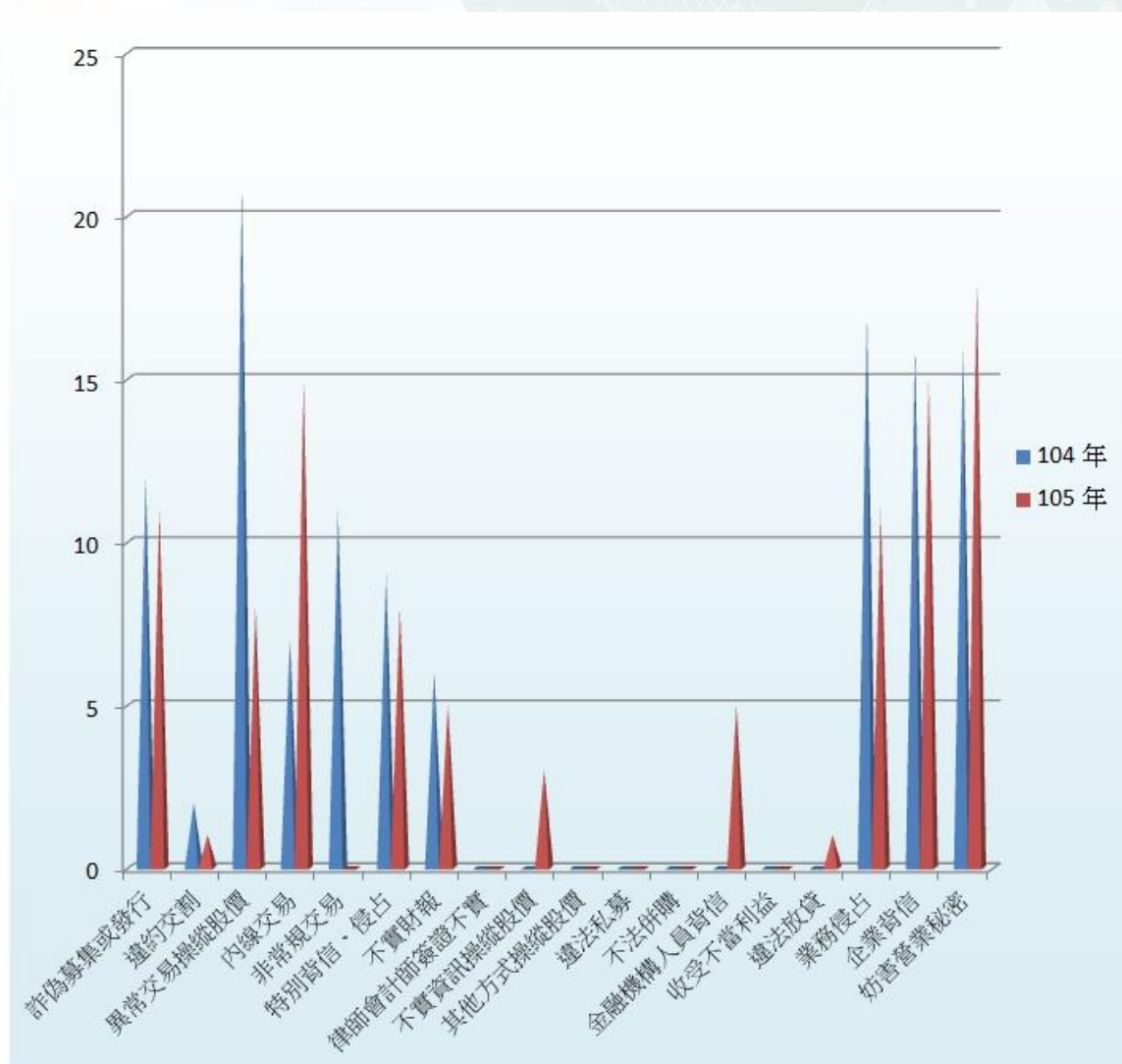


圖 2.37

近 2 年企業肅貪案件型態比較

(二) 重要案例：

1. 欣○科技股份有限公司黃○智涉嫌違反證券交易法

黃○智係欣○科技股份有限公司(下稱欣○公司)負責人兼總經理，廖○慧係該公司董事長。緣欣○公司因營運不善，102 年 9 月間股價下跌至每股 17.9 元，且該公司發行之可轉換公司債 2 億元設定於 104 年 3 月 6 日到期，並於到期日前，增設 103 年 3 月 7 日為

債權人可提前賣回之基準日，轉換價格為每股 40.7 元，債權人可於基準日到期 30 日內行使權利；倘基準日到期前，股價未能達到轉換價格，債權人勢必不行使轉換權，並要求欣○公司履行債權，屆時將使該公司財務狀況陷入危機，黃○智等人為避免公司無力償債事曝光，並套取個人不法利益之犯意，竟基於操縱欣○公司股票及製造交易活絡表象之意圖，在集中交易市場上連續以高價買入或低價賣出之方式買賣欣○公司股票，致該股股價於 102 年 9 月至 103 年 12 月期間由每股 18.1 元異常上漲至 50.4 元。102 年 9 月 10 日至 103 年 12 月 31 日間，廖○慧向丙墊金主曾○浩借款，透過 26 個人頭帳戶買賣欣○公司股票，計買進 2 萬 3,725 仟股，賣出 1 萬 8,585 仟股，相對成交 6,889 仟股，分占其買進數量 29.03%，賣出數量 37.06% 及占總成交量 9.07%，估算廖○慧集團已實現獲利 1,849 萬 6,000 元，擬制性獲利 7,701 萬 5,000 元，合計獲取不法利益 9,551 萬 1,000 元。同期間黃○智透過 28 個證券帳戶賣出欣○公司股票 6,018 仟股，其中與廖○慧集團相對成交 1,755 仟股，估算已實現獲利 157 萬 3,000 元，擬制性獲利 1 億 3,507 萬元，合計獲取不法利益 1 億 3,664 萬 3,000 元。

另 103 年 1 月間，黃○智另與品○公司林○青、陳○橡簽訂「投資合作協議書」，約定由品○公司尋找投資人於集中交易市場上以每股 26.33 元為交易基準買進欣○公司股票，若買進價格高於 26.33 元，黃○智承諾以現金退返溢價差額，嗣由陳○橡聯繫投資人(下稱：林○青集團)，於 103 年 1 月 27 日至 103 年 3 月 10 日分別以蔡○等 23 個證券帳戶，依黃○智指示之時間、價格及張數買進欣○公司股票，黃員並依約以現金返還予林○青集團買股之溢價差額約 4000 萬元，總計林○青集團買入 2,560 仟股，賣出 2,375 仟股，估算已實現虧損 409 萬 7,000 元，未實現獲利 216 萬 4,000 元，合計虧損 193 萬 3,000 元，案經本局基隆市調查站移送及臺

灣新北地方法院檢察署起訴。

2. 志○國際股份有限公司黃○發涉嫌內線交易

股票上市志○國際股份有限公司(下稱志○公司)董事長黃○發，屬證券交易法第 157 條之 1 第 5 項第 1 款規範之內部人，明知志○公司於 101 年 2 月 24 日 18 時 11 分，在公開資訊觀測站發布「公告本公司出售臺中市錦村段土地」，交易金額分別為 11 億 5,800 萬元及 12 億 5,000 萬元(總金額為 24 億 800 萬元)，預計處分利益約 11 億 9,200 萬元之重大訊息，核屬證券交易法第 157 條之 1 第 5 項及第 6 項重大消息範圍及其公開方式管理辦法第 2 條第 16 款「公司取得或處分重大資產者」之重大消息，竟在該重大影響其股票價格消息於 101 年 2 月 15 日董事會決議以不低於 10 億 8,400 萬元及 11 億 6,600 元之價格，授權董事長黃○發處理銷售座落於臺中市北區錦村段土地之後續相關事宜明確後，於 101 年 2 月 24 日志○公司售地訊息公告前，先使用女友吳○華設於日盛證券股份有限公司證券帳戶於同(2)月 20 日、21 日及 24 日分別融資買進 150 仟股、100 仟股及 100 仟股志○公司股票(總計 350 仟股)，而此訊息公開後累計 3 日該公司股價漲幅 7.91%，與同期間同類股之漲幅 3.20% 及大盤漲幅 2.31% 相比，漲幅較大；另訊息公開後 3 日該公司股票平均成交量為 8,841 仟股，較訊息公開前 3 日平均成交量 1,399 仟股放大逾 6 倍，統計黃○發不法獲利近 60 萬元，案經本局北部地區機動工作站移送及臺灣臺北地方法院檢察署起訴。

3. 台灣優○公司董事長謝○峰等涉嫌背信

謝○峰係加○滿公司總經理，95 年 10 月間，加○滿公司遭中華○○公司合併，謝○峰即轉任中○石油公司總經理兼董事長，並於 97 年 7 月至 102 年間，同時兼任中華○○公司持股 97.725% 之子

公司台灣優○公司總經理兼董事長。林泰榮係博○光電公司實際負責人，並自 99 年 10 月，以博○公司之名義，配合台灣優○公司辦理虛偽增資，而使博○公司持有台灣優○公司 30.77% 股份，博○公司遂成為台灣優○公司法人董事；沈○德係台灣優○公司監察人；黃○平、游○勇等人係宏○公司原始股東。緣 95 年 4 月間，黃○平、游○勇等人與改制前臺北縣汐止市智興段第 1334 及 1335 及 1335-3 地號 3 筆基地原始地主接洽，並協議以 8,118 萬 4,950 元購買該 3 筆基地，黃○平、游○勇等人再以宏○公司名義與加○滿公司簽訂土地租賃契約書，將「坐落汐止市智興段 1335 地號部分面積約 300 坪土地及送審中之加油站籌建許可權利」出租予加○滿公司，嗣由中華○○公司承受前揭土地租賃契約書之承租人地位，開始在基地上興建加油站(即汐科加油站，下稱：汐科站，坐落在 1334 地號土地上之第 9885 建號建物，下稱「系爭不動產」)，97 年 4 月間汐科站興建完畢，並於 97 年 6 月 9 日登記為宏○公司所有，中華○○公司乃將汐科站授權予子公司台灣優○公司經營。

中華○○公司因汐科站租金過高造成虧損，致租金支付遲延，98 年 3 月間起，屢次向宏○公司要求降低每月租金 10 萬元，99 年 7 月間，中華○○公司更與宏○公司協議，將租金自 120 萬元調降至 70 萬元，黃○平等宏○公司原始股東，欲將公司股份及名下資產一同出售獲利了結，謝○峰在知悉黃○平等人有意出售宏○公司時，經評估若汐科站無須支付租金即可獲利，遂主動與黃○平接洽商討購買系爭不動產，惟黃○平等原始股東基於稅務考量，堅持連同宏○公司所有股份一同出售。此時謝○峰、沈○德及林○榮基於為自己不法之所有，意圖從該交易中套取利益，乃共謀由林○榮於 99 年 10 月間，以買家之身分與黃○平等人接洽，並要求宏○公司於 99 年 10 月 20 日，以「出售定價之參考」為由，委託中○

不動產事務所估價師江○仰就「系爭不動產」進行鑑價，謝○峰、沈○德及林○榮等人再以不詳方式，提供不實之汐科站日發油量數據，致江○仰製作出 1 億 8,013 萬 9,876 元之不實高價鑑價報告書；同時謝○峰告知不知情之財務部人員鄭○燕，欲以二億餘元購買「系爭不動產」，99 年 10 月底台灣優○第 7 屆第 3 次董事會上，鄭○燕即填製「購買金額為 2 億元價金之汐科站效益評估」，100 年 1 月 17 日林○榮與黃○平等人簽訂實際交易金額為 1 億 8,250 萬元、向銀行辦理貸款之 2 億 2,500 萬元，及申報所得稅之 1,500 萬元。100 年 2 月下旬，林○榮基於稅務考量，及後續若將「系爭不動產」轉售予台灣優○公司，為支付高額稅金而須虛增交易價金，恐有造成台灣優○公司損害之嫌，乃於 100 年 2 月 25 日以「郵局存證信函」通知黃○平等人解約，並於 100 年 3 月 18 日合意解約。惟於 100 年 2 月下旬，謝○峰竟已著手指示台灣優○公司財務部人員辦理「系爭不動產」鑑價事宜，並要求須至少鑑價達二億餘元方可，並於 100 年 3 月 10 日由台灣優○公司與臺灣中小企銀為管理銀行之銀行團，簽訂授信總額度 18 億元之聯合授信合約，致生台灣優○公司損害，涉嫌觸犯刑法第 342 條第 1 項之罪嫌。案經本局新北市調查處移送及臺灣新北地方法院檢察署起訴。

4. 台北富邦商業銀行龍○分行行員趙○堯涉嫌業務侵占等

趙○堯係台北富邦商業銀行龍○分行(下稱龍○分行)行員，擔任出納兼櫃員工作，於 103 年 6 月至 104 年 11 月間，因沈迷於運動彩券致虧損鉅額款項，藉擔任該分行出納職務，負責盤點分行每日所有現金收支機會，將已捆紮好置放於金庫內中、後半段之面額 1,000 元及 500 元現鈔，私自以每捆抽取 1 紮(1 捆 10 紮，1 紮 100 張)方式，趁機攜出金庫挪為私用，或利用提款機現金存款方式，以數萬元至十數萬元不等金額，存入渠台北富邦銀行帳戶內。至 103 年 7、8 月間，因抽取金庫現鈔紮數累積金額龐大，趙員唯恐

難以繼續瞞過主管及同事，故再利用該分行自動提款機內現鈔需待全數提領後始會裝填補款，且該分行平時並未派人每日清點自動提款機內現鈔數額之漏洞，以可擦拭原子筆將擅自挪取現鈔後之庫內現金餘額，登載在其業務掌管之「現金庫存明細表」上，再將短少之金額虛灌於自動提款機之庫存餘額欄位，致使龍○分行主管蔡○鳳於每日複核盤點現金庫存，及總行稽核室人員吳○琳等不定期赴該分行進行稽查時，均依趙員所偽造之不實明細表數據進行清點而遭矇騙；期間趙員依公司規定辦理休假而須由同事代理職務，因恐犯行曝光，曾在 103 年 10、11 月間向友人借貸 100 萬元現金回補龍○分行金庫內，另在 104 年 6 月 15 日回補 300 萬元，並再修改分行現金庫存明細表中紙幣種類之庫存紫數加以調整，順利瞞過代理清點金庫現金之同事。迄 104 年 11 月止趙員陸續侵占該分行公款計 2,000 萬元(已回補 400 萬元，帳上仍損失 1,600 萬元)，案經本局臺北市調查處移送及臺灣臺北地方法院檢察署起訴。

5. 龍○弘等涉嫌竊取穩○公司營業秘密

楊○宇原任職聯○光電股份有限公司黃光部經理，於 103 年 1 月遭資遣後，先至大陸地區南京市立○化合物半導體有限公司擔任工程部資深經理，104 年 10 月間轉任大陸成都嘉○科技有限公司(下稱嘉○公司)黃光部門經理，楊○宇並與嘉○公司簽立合同，協議提供嘉○公司建廠所需技術文件等資料，收取嘉○公司每月人民幣 8 萬元之顧問費，作為竊取營業秘密的活動費。楊○宇及樺○科技有限公司負責人龍○弘 2 人，獲知白○傑原任職於穩○公司，張○智及董○豪曾受僱於穩○公司，皆係從事砷化鎵或氮化鎵晶圓等相關製程工程師，可接觸及知悉持有穩○公司所產製晶圓之製程參數、研發成果等營業秘密資料，乃積極與渠等聯繫並教唆擅自重製穩○公司製程參數技術文件等營業秘密資料，渠等均係依法負有保守穩○公司營業秘密義務之人，卻將穩○公司所產製晶圓之製程參

數、研發成果等營業秘密資料擅自重製後以電子郵件傳送或紙本交付楊○宇，供楊○宇在大陸地區嘉○公司使用；案關遭竊取洩漏之營業秘密，係穩○公司費時 6 年投入 13 億 8000 萬元研發費用，並估計未來 10 年可為該公司產生收益 37 億元。楊○宇、龍○弘、白○傑、張○智及董○豪所為涉嫌違反營業秘密法第 13 之 1 條第 1 項第 1 款、第 2 款及第 13 之 2 條第 1 項之罪嫌，案經本局桃園市調查處移送及臺灣桃園地方法院檢察署起訴。

四、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 33 案，較 104 年之 47 案，減少 29.79%，裁罰金額 2 億 1,581 萬 8,813 元，較 104 年之 4 億 1,841 萬 5,317 元，減少 48.42%。(詳表 2.03、2.04、2.37 及圖 2.38)

(二) 重要案例：略



表 2.37

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
104 年	47	100.00%	100.00%	418,415,317	100.00%	22	1	2	0	0	0	21	0	1	0
105 年	33	70.21%	-29.79%	215,818,813	-48.42%	6	0	1	0	0	0	13	8	0	5

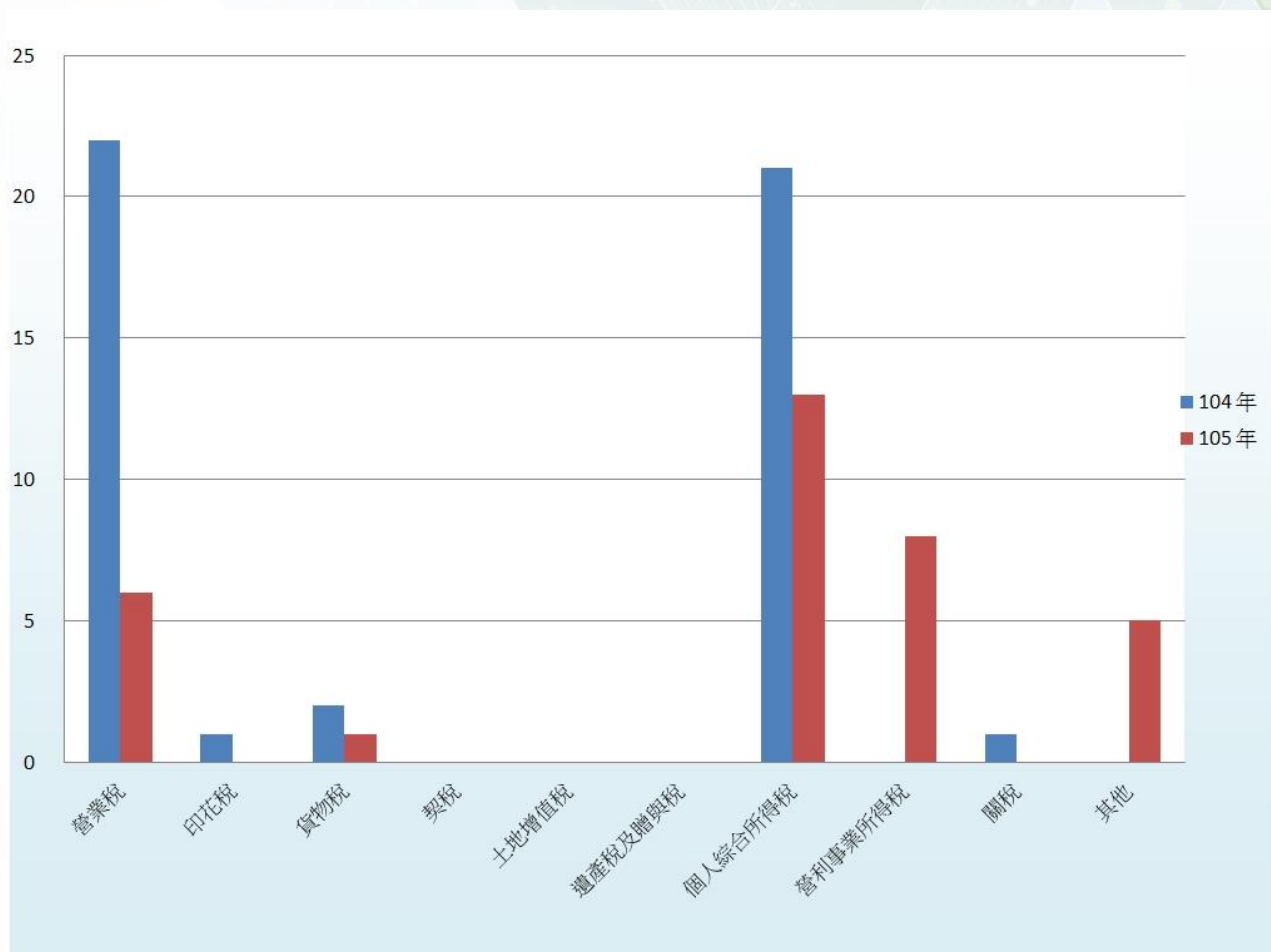


圖 2.38

近 2 年逃漏稅案件型態比較

肆、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 月起雙方業務交流趨緩，迄未辦理工作會晤及人員互訪。105 年度辦理犯罪情資交換 33 件、合作偵辦 1

案、請求協助緝捕遣返 39 案、刑事犯及刑事嫌疑犯遣返 3 人、罪犯接返 0 人及請求協助調查取證 20 案，較 104 年雙方交流情形呈現大幅下降，另請求協助調查取證乙項，則呈現大幅上升，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) 緝解外逃通緝犯

高○國，95 年間因涉嫌毒品危害防制條例，經本局移送偵辦，高員因判刑 5 年 4 月定讞，拒不服刑而逃匿出境，經臺灣桃園地方法院檢察署於 96 年 2 月間發布通緝，渠於 96 年 5 月間，續因運輸安非他命在香港機場遭海關查獲，而被香港地區法院判刑 13 年，經服刑 8 年 8 月出獄，香港地區執法機關予以驅逐出境，105 年 1 月 15 日搭乘國泰航空班機返回桃園國際機場，本局派員予以逮捕並解送臺灣桃園地方法院檢察署歸案。

(二) 策動外逃通緝犯

林○杰，91 年間因涉詐欺案件而潛逃出境，同年 11 間遭臺灣臺中地方法院檢察署通緝在案，渠於匿居大陸期間，涉嫌與在臺親友翁○煌共同從事兩岸間地下匯兌業務，並疑似幫助他人洗錢，涉嫌違反銀行法及洗錢防制法等罪嫌，經本局臺中市調查處發現，經協調臺中地方法院檢察署指揮，透由本局兩岸共同打擊犯罪協議機制，於 103 年 12 月協請大陸公安執法單位緝捕歸案，林員自知法網難逃，於 105 年 5 月 31 日自大陸廣州市搭乘長榮班機返臺，由本局派員予以逮捕並解送臺灣臺中地方法院檢察署歸案。

二、業務交流

- (一) 本局邀請香港海關情報調查處有組織罪案調查科高級監督黎流柏率領監督吳潔貞及海關毒品調查科監督李錦榮 3 人，於 105 年 1 月 6 日至 9 日來臺進行 4 天 3 夜工作會談及參訪活動，與本局毒品防制處、花蓮縣調查站、東部地區機動工作站、臺北市調查處、航業調查處等緝毒工作同仁，舉行工作座談；另安排拜會財政部關務署及桃園國際機場查緝單位。此係香港海關團首次以機關名義至臺灣進行參訪，意義重大，對日後臺港合作打擊不法犯罪，助益甚多。
- (二) 大陸湖北省武漢大學刑事法學研究中心主任莫洪憲教授等一行 9 人，應臺灣刑事法學會邀請於 105 年 2 月 14 日至 19 日來臺參加「兩岸反貪腐法制比較」研討會，並於 2 月 17 日上午前來本局參訪共同探討兩岸反貪瀆法令制度及實務作法和經驗。
- (三) 法務部組團參加於 105 年 5 月 10 日至 13 日假大陸天津市舉辦之「第 9 屆國際反貪局聯合會」(IAACA)，本局由廉政處陳副處長孟真、經濟犯罪防制處企業肅貪科林科長維成及廉政處楊調查官涵青代表參加，與各國（地區）及國際組織代表交流聯合國反貪法令及各國實施對策及合作現況。
- (四) 本局徐主任祕書志賢率相關業務同仁 6 人於 105 年 11 月 7 日至 11 日參加在香港舉行之「第十一屆海峽兩岸暨香港、澳門警學研討會」，與大陸及民公安執法專家學者共同探討打擊跨境金融及新興犯罪等議題，本局洗錢防制處蘇調查官文杰上臺發表「從虛擬貨幣之新型態洗錢犯罪趨勢探討台灣地區法制因應之實證研究」，另收錄桃園市調查處吳調查專員志鍾及兩岸情勢研析處張調查官淳美之論文 2 篇。

- (五) 本局與輔仁大學於 105 年 11 月 8 日至 11 月 9 日假該校共同舉辦「第 9 屆兩岸四地刑事法論壇」，由兩岸及香港澳門刑事法學者及實務專家就「金融犯罪與刑事規制」共同探討交流，本局兩岸情勢研析處黃科長秋龍、廖調查專員劍峰及廉政處吳調查官天雲 3 人於會中發表論文。

三、合作偵辦

本局與大陸公安部經濟犯罪偵查局、河南省公安廳經偵總隊等以建立個案聯繫窗口方式，緊密取聯合作偵辦鴻○公司經理人蔡○○涉嫌違反證券交易法案，經移送臺灣新北地方法院檢察署，該署於 105 年 12 月 1 日依證券交易法特別背信罪起訴。

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，105 年因兩岸政治因素影響及陸方司法部主理人員更迭，未辦理本項工作。

第三部分

未來工作方向



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

壹、經濟犯罪預防

一、擴充資訊平臺，整合研析情資

因應沒收新制、洗錢防制法修正及跨境犯罪案件孳生，研議整合本處「資料研析平臺」，結合本局現有資料庫，提升追蹤、彙整、過濾、研析及轉化為案件線索之效能。

二、強化線索發掘，機先預防不法

配合洗錢防制法修正通過將指定之事業及專業人士納入規範，策勵外勤完備各類財經企業及相關領域之部署，逐步擴大經濟犯罪線索發掘，並加強蒐報重大及跨域之經濟犯罪預警情資，發揮機先預防及發掘不法綜效。

三、發揮群體戰力，快速反應打擊

每逢災損、疫情發生，國內物價異常波動之際，各外勤單位蒐報之民生食安、囤積哄抬、證券詐欺及新型態吸金等全面且急要情資，規劃專案管理集中研析，避免相牽連情資（案件）因地域遭分割，並秉持資源共享、快速研處、集中戰力原則，以整合各方資訊及資源，指導外勤分進合擊，速收實效。

四、辦理證照研習，精進專業智能

因應提升本局偵辦經濟犯罪智能，持續辦理財務金融專業課程初、中級班研習，邀請具實務經驗之產、官、學、審、檢、辯等領域專業人士擔任講座，研習各類股市及金融犯罪態樣，並熟稔財報判讀、蒐證查

扣及資金追查等技能。

五、廣邀專家學者，研擬防制對策

針對近期案件中發現問題及未來犯罪手法、態樣與趨勢，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、偵辦及影響各節，研商對策與共識，提供政府相關機關作為施政或修法參考；另輔以研編之「經濟犯罪防制工作年報」及「專題研究報告彙編」，有效提供經濟犯罪研析、預防、偵辦之參考運用。

貳、經濟犯罪偵辦

一、打擊重點案件，擴大同步偵處，強化偵辦效能

加強偵辦股市犯罪、掏空資產、侵害營業秘密、非法吸金、跨境電信詐欺及危害健康法令等類型案件，並強化團隊研析及資源共享，針對社會矚目或突發性重大案件，結合全局及友軍人力、資源，同步偵辦以拓展案件偵查面向及提高案件偵辦效率，擴大工作成果。

二、嚴守程序正義，提升專業素養，查扣犯罪所得

以多元創新或透過講習等方式，汲取各領域專業人士之經驗，精進同仁專業智能、恪遵法令及創新觀念，進而簡化辦案流程、嚴守程序正義，優化辦案品質。並配合「沒收」新制，積極追查犯罪所得及資產流向，以保障被害人權益，實現司法公平正義。

三、重視民生犯罪，建立夥伴關係，彰顯跨域功能

積極指導外勤單位發掘民生犯罪案件外，並與衛生福利部、農委會、財政部關務署、經濟部標準檢驗局、海巡署、各縣市政府相關局處及世

界知名食品、藥廠等公私部門進行橫向聯繫，建構緊密夥伴關係及綿密食安網絡，鼓勵外勤處站視情況協同執行行政查緝及經驗交流，從中發掘偽劣食、藥品案件線索，擴充跨域偵辦能量，保障民眾飲食安全。

四、順應法令變遷，精進經驗交流、宣導不法吸金

近年來，跨境犯罪案件日增，且洗錢防制法、所得稅法、營業秘密法及公司法等相關法令陸續進行修正，宜妥擬因應對策，保障企業及民眾權益；除廣續辦理企業肅貪經驗交流外，另就新型態犯罪案件蒐證困難，進行相關研討及推演，以為精進；復針對吸金犯嫌及被害人年輕化趨勢，突破傳統宣傳窠臼，善用網路及群組宣染力，積極規劃辦理創意行銷活動宣導，防制非法吸金，展現本局貼近民眾及打擊不法正面形象。

五、協助公司除弊，防制企業賄賂，落實國際接軌

積極與金融監督管理委員會、經濟部及財政部等單位合作偵辦企業貪瀆案件，並透過與企業建立夥伴關係及聯繫窗口方式，協助企業解決營業秘密遭竊及採購索賄等弊端，連帶發掘相關線索、案源，拓展本局偵辦企業貪瀆案件之廣度，並推展國際合作，以因應世界推動防制企業貪瀆潮流及達成我國推動整體廉政建設目標。

參、兩岸事務工作

一、兩岸共同打擊犯罪

(一) 透過各種管道、進行多元聯繫

利用各種與陸方執法部門聯繫或會晤交流場合（如參與於馬祖執行之金門協議遣返作業等），熱絡兩岸一、二級聯繫窗口之業務聯繫與回饋，表達政府及本局持續推動兩岸共同打擊犯罪之堅定立場，化

解陸方對兩岸共同打擊犯罪工作之疑慮。

(二) 加強犯罪偵辦，強化合作意願

深化對金融證券不法、網路詐欺、多層式傳銷詐欺、偽劣藥品、農藥、黑心食品、地下通匯、走私、洗錢及反恐等犯罪之調查偵辦，發掘有力線索及事證，強化跨境犯罪情資交換及合作調查偵辦基礎及意願，推動兩岸共同打擊犯罪，如偵破兩岸電信詐騙案機房、加強查扣犯罪事證、犯罪所得及大陸受害者資料等，供跨境合作運用。

二、追緝外逃通緝犯

將持續清查外逃對象，俾利提出遣返請求，儘管近來國內罪犯潛藏大陸，自 105 年 5 月至 12 月間，已有 4 人自行返臺歸案，較往年有增加趨勢，本局仍應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

辦理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，以利雙方共同打擊跨境犯罪。

(二) 透過個案合作，拓展港澳協查偵辦

鑒於香港、澳門地區迄未與我方簽署共同打擊犯罪協議，透過個案合作，建立與港澳執法部門協同調查偵辦默契，在滿足雙方法律要求下，基於平等互惠原則，以辦理相互協查，有效打擊跨境犯罪。

第四部分

專題研究報告



集團性企業掏空舞弊探討與研析—以鴻○集團案為例

新北市調查處

撰寫人：林志峰

壹、前言：

隨著科技不斷進步，企業組織規模日益龐大，商業交易模式更加複雜，許多企業為了增加自身競爭力，多以轉投資方式進行多角化經營或整合上下游供應鏈，陸續設立子公司及孫公司等，由於母公司與子、孫公司間交叉持股，彼此間具有投資及控制關係存在，演變成集團化或關係企業之經營模式，取代傳統單一企業而成為企業經營型態之主流，形成了集團性企業。

目前國內對於集團企業並沒有統一的定義及標準，依據財團法人中華民國證券櫃檯買賣中心外國有價證券櫃檯買賣審查準則第 16 條之規定：「本準則所稱『集團企業』係指於申請上櫃會計年度及其上一會計年度內，與申請公司彼此間具有控制或從屬關係之企業整體...」，簡而言之，「集團企業」也就是彼此間具有控制或從屬關係之企業群體所組成。惟隨著集團企業不斷擴大規模，關係企業及所屬員工人數持續增加，母公司對於子、孫公司人員管理將面臨更加嚴峻的挑戰，一旦發生內控失靈或人謀不臧時，就有發生掏空舞弊之可能，掏空舞弊事件除直接損害企業及股東權益外，亦有可能發生連鎖及裙帶效應，影響整個集團營運及形象，對國家及社會造成嚴重之影響。本文將以鴻○集團案為例，藉由案件偵辦過程中，探討集團性企業掏空舞弊之態樣及成因，進而發現問題與提供相關建議以供參考。

貳、案例探討-以鴻○集團案為例

一、廖○城等特別背信案

(一) 案情概要

廖○城自 94 年 2 月 1 日起擔任鴻○公司副總經理兼任 SMT(表面組裝)技委會總幹事(負責機器設備、備品、耗材之採購、維修及設備資源調度、採購價格維護操作等業務)，鄧○賢於 99 年 5 月 14 日擔任鴻○公司經理專任 SMT 技委會副總幹事(負責設備、備品及耗材統購)，蔡○志於 99 年間擔任鴻○公司經理專任 SMT 技委會副總幹事(負責臺北研發中心及實驗室)，陳○釗於 94 年間擔任鴻○公司副理兼任創新數位系統產品事業群(innovation Digital System Business Group，下稱：iDSBG 事業群，專責生產平板電腦)分會總幹事，99 年間擔任鴻○公司資深副理兼任 iDSBG 執行幹事；游○安於 95 年間擔任鴻○公司專理，98 年間擔任 iDPBG(數位產品事業群、intergrated Digital Product Business Group，下簡稱：iDPBG 事業群，專責生產手機)執行幹事。渠等主導整體 SMT 技委會業務運作及鉅額採購事宜，竟基於為自己及第三人不法利益所有之犯意，透過白手套郝○光與 SMT 技委會之供應商通謀協議，於採購、請購及驗收的環節中向供應商索賄，牟取個人不法利益合計達 1 億 8,261 萬 4,674 元，更為取得前揭不法回扣，從事虛偽新增供應商採購較高價設備、購置未經核准較高單價且不符需求之機具、降低收取組裝費、購置劣質爐具、虛增售價等背信於鴻○公司之行為，致生鴻○公司重大損害達 1 億 9,533 萬 3,102 元。

(二) 所犯法條：

1. 嫌疑人廖○城、鄧○賢、陳○釗、游○安、郝○光等人所為，係共同觸犯《證券交易法》第 171 條第 1 項第 2、3 款特別背信及非常規之罪嫌，彼等間有犯意聯絡及行為分擔，應依《刑法》第 31 條規定論處。
2. 嫌疑人蔡○志雖為鴻○公司經理人，惟所造成之損失未達 500 萬元以上，故所為係觸犯《刑法》第 342 條背信之罪嫌。

(三) 犯罪態樣及成因

1. 採購舞弊：

廖○城等人分別擔任鴻○集團內 SMT 技委會之主管或幹部，分別具有採購核准權、請購建議及驗收權或有採購實權，均為負責採購業務之承辦或決策成員，遂利用其職權及辦理採購之機會，透過白手套郝○光向廠商收取回扣，以「提高報價」及「購置劣質品」之方式，購置劣質爐具、虛增機器售價、購置較高單價且不符需求之機具，藉此增加廠商利益，致使鴻○公司及所有股東造成損害，係屬採購舞弊之犯罪類型，具有穩密性、不易追緝性、以合法掩護非法等特性。

2. 共犯結構：

鴻○集團旗下企業眾多，為節省採購成本，增加與供應商議價能力，遂成立 SMT 技術委員會統一進行採購，惟廠商需先建立成為鴻○集團供應商後，鴻○集團旗下企業才可進行採購，因此德○及友○等公司為了成為鴻○集團之供應商，以及獲得鴻○集團各使用單位大量下單採購，必須向 SMT 技術委員會、iDSBG 及 iDPBG 等事業群之主管或幹部行賄，打通各環節後，才有機會獲得鴻○集團之訂單。廖○城雖為 SMT 技術委員會總幹事，握有採購核准權，仍

非一人可全權主導採購案件，需有 SMT 技術委員會其他幹部或使用單位從中配合及協助，方能完成供應商資格之建立及獲得使用單位之下單採購，偵辦中發現廖○城等人也會建議郝○光直接與使用單位幹部進行接觸，透過行賄之方式協助建立供應商資格及取得訂單，形成共犯結構。

3.行賄方式：

本案主要係由廠商親自或透過白手套(即掮客)之方式向鴻○集團 SMT 幹部及各事業群幹部行賄，其行賄方式以現金、匯款、轉讓股票及合夥公司分紅等方式進行，分述如次：

(1)現金：

白手套郝○光在 99 年 11 月前因無設立美元帳戶，多將渠從供應商收取之回扣換算成廖○城所需之幣別，於大陸地區以現金方式直接交付予廖○城。

(2)匯款：

99 年 11 月之後，郝○光陸續出借友人謝○輝註冊於貝里斯之 Alliance 公司美元金融帳戶，並以渠五舅許○煌之名義於貝里斯註冊 Hongyada 公司及設立美元金融帳戶，遂要求行賄之供應廠將回扣匯至前揭 2 帳戶中，依約定比例將回扣分別匯至廖○城等人所指定之帳戶中。其中廖○城提供本人台新銀行金融帳戶；鄧○賢則提供友人 Hsu Yuan Chih 匯豐銀行香港分行、渠妻連○芳合作金庫及小姨子連○如彰化銀行金融帳戶；陳○釧則提供大陸友人易○芳招商銀行及○和公司負責人史○綱兆豐銀行美元帳戶；蔡○志提供本人平安銀行深圳富士康支行帳戶。

(3)合夥公司分紅：

陳○釧 93 年間在恩○邁科技股份有限公司任職時，即因業務往來與史○綱交好，史○綱為取得陳○釧之訂單，93 年間便與陳○釧

等人簽訂投資合約，約定渠等在深圳市共同成立臻○公司，資本額為人民幣 100 萬元，陳○釧佔股 15%，俟陳○釧轉職至鴻○集團任職 iDSBG 事業群資深經理負責採購業務後，臻○公司及史○綱均未依富士康企業集團「廉潔承諾書」告知鴻○集團與陳○釧具合夥關係，陳○釧即依以往在恩○邁公司任職時之模式大量簽發訂單予臻○公司，史○綱則於 101 年 1 月 6 日假藉配發紅利之名支付 1,125 萬 2,000 元予陳○釧。

4. 犯罪成因：

舞弊的起因主要為「誘因(incentives)或壓力(pressures)」、「機會(Opportunity)」與「自我合理化(Rationalization)」三要素組成，這是國外學者 Donald R. Cressey 在 1960 年首先提出的一個假說，因其有三個項目，之後演變成相當著名的舞弊三角理論(Fraud Triangle)，如缺少了上述任何一項要素都不會形成企業舞弊。就本案而言分析如次：

(1) 誘因或壓力要素：

指的是企業舞弊者之行為動機，也就是舞弊可獲得之利益。廖○城等人多為鴻○集團內中高階幹部，每年薪資高達千萬元或數百萬元，經濟狀況大多良好，但仍無法抗拒金錢誘惑，從事犯罪行為，顯示出人性貪婪的一面。

(2) 機會要素：

指進行企業舞弊後，不被發現或能逃避懲罰之時機，也就是舞弊之成本。廖○城等人握有 SMT 採購大權，掌控採購流程，知悉鴻○內部控制不彰及內部信息不對稱之情況，透過共犯結構相互護航，創造出舞弊之機會，認為收受回扣之事不會被發現。

(3) 自我合理化要素：

即企業舞弊者必須找到某個理由，使企業舞弊行為與其本人的道德

觀念、行為準則相吻合，無論這一解釋本身是否真正合理。偵辦初期，廖○城等人多承認確實有收賄廠商回扣，惟多辯稱沒有違背職務及造成鴻○集團損失，收受之回扣係由供應商自行吸收，藉此進行自我合理化解釋。

二、蔡○偉等特別侵占案

(一) 案情概要：

蔡○偉自 100 年間起擔任鴻○公司 iDPBG 工程驗證部(Post Ramp Qualification，簡稱：PRQ 部門)最高主管，負責處理鴻○公司客戶 APPLE 公司研發生產 iPhone 系列測試手機之製作、驗證、流轉、報廢等事項；何○(大陸籍)係 PRQ 部門下轄量產專案執行課代理課長、周○直(大陸籍)係 PRQ 部門下轄量產專案管制課代理課長、相○利(大陸籍)係量產專案執行課下轄計畫組組長、韓○政(大陸籍)係量產專案執行課下轄支援 1 組副組長、郭○濤(大陸籍)係量產專案執行課下轄支援 2 組組長、曾○平(大陸籍)係量產專案管制課下轄 BOM 維護組組長，胡○(大陸籍)係量產專案執行課下轄支援 3 組組員、于○梅(大陸籍)係量產專案執行課下轄支援 1 組組員，渠等均係執行業務之人。蔡○偉等 8 人基於業務侵占之犯意聯絡及行為分擔，於 102 年 7 月至 103 年 12 月間將渠等保管處理之型號 iPhone5 及 iPhone5S 庫存測試手機侵占入己，藉午餐及下班出入廠區之機會，將測試手機放入衣服口袋、便當袋、置放私人車輛等方式，避開警衛安檢攜出廠區再銷售變現，總計型號 iPhone5 手機 2,100 臺、iPhone5S 手機 2,800 臺，侵占鴻○公司資產金額約人民幣 2,115 萬 5,400 元(約合 1 億 577 萬 7,000 元)。

(二) 所犯法條：

蔡○偉為鴻○公司經理人，所為涉犯《證券交易法》第 171 條第 1

項第 3 款特別侵占罪嫌。相○利、何○、周○直、郭○濤、韓○政、胡○、曾○平及于○梅因非鴻○公司經理人，故涉犯《刑法》業務侵占罪嫌。

(三) 犯罪態樣及成因

1. 盜賣存貨或試驗品：

蔡○偉自 100 年間起擔任鴻○公司 PRQ 部門最高主管，知悉鴻○內控缺失，即庫存測試手機透過鴻○公司繞港作業及報廢程序後無從查帳，有機可趁，遂指示 PRQ 部門管理帳務人員于○梅按正常流程將庫存 APPLE 公司型號 iPhone5 及 iPhone5S 測試手機透過鴻○公司例行性繞港作業轉為非保稅品後，再進行內部書面報廢手續，同時指示書面報廢數量遠高於實際報廢數量，俟達成帳面上之庫存測試手機消帳後，蔡○偉旋吸收所屬願意配合之大陸籍員工何○、周○直及相○利等人，侵占鴻○集團手機等資產，並將手機攜出後販售變現，朋分不法所得，損害公司利益。

2. 共犯結構：

蔡○偉為 PRQ 部門最高主管，雖為該部門業務決策具有實質影響控制關係之經理人，惟在知悉內控缺失後，仍需帳務人員于○梅願意協助製作不實之報廢及庫存資料，以及吸收願意配合之大陸籍員工將手機攜出版售，朋分不法利益，彼等間具有犯意聯絡及行為分擔，係屬共犯結構，並非蔡○偉一人即可獨立完成。

3. 犯罪成因：

(1) 誘因或壓力要素：

蔡○偉等人主要犯罪動機及誘因為貪圖利益，在金錢誘使下從事掏空舞弊之行為。

(2)機會要素：

蔡○偉發現鴻○內部控制不彰，即庫存測試手機經過報廢程序後即無從查帳，再加上渠為該部門最高主管，遂與該部門員工共謀侵占鴻○公司資產，製作不實之報廢及庫存資料掩飾舞弊行為，不被他人知悉，創造出舞弊之機會。

(3)自我合理化要素：

蔡○偉等人認為這些 iPhone5 及 iPhone5S 庫存測試手機，最終仍將進行銷毀，私下將手機攜出販售，無損鴻○公司之權益，藉此進行自我合理化。

三、柳○達詐欺案

(一)案情概要：

柳○達係鴻○公司雲端運算產品事業群(Cloud Enterprise Solution Business Group，簡稱：CESBG)專理。緣於 102 年 10 月、11 月間，睿○科技股份有限公司(下稱：睿○公司)為將其所代理之傳○光電股份有限公司(下稱：傳○公司)生產之光收發器(英文名稱：Tranceiver)銷售予鴻○公司，由睿○公司業務陳○養與渠舊識柳○達取得聯繫，並提供產品型錄及少量光收發器樣品予柳○達測試。柳○達則表示睿○公司要供貨鴻○集團，須先在鴻○公司建立供應商資格，惟鴻○公司因發生前副總經理廖○城採購弊案，故中央採購縮減供應商，可先行建立鴻○公司美國聖荷西地區 NSG Technology Lnc.(下稱：NSG 公司)之供應商資格，伺柳○達協請楊○榮建立睿鑫公司為 NSG 公司供應商資格後，便向詹○善索取打點大陸中央採購人員之公關費，妥諾日後將獲得大量訂單，經協議後詹○善同意支付 500 萬元作為公關費，先交付 250 萬元後，惟詹○善認為睿○公司僅取得 NSG 公司之少量試產訂單，尚未取得正式大量訂單，因此向鴻○公司法務總處舉發柳○達收取不法款項後，始

知睿○公司從未在鴻○公司建立中央採購供應商資格，甚至未曾提出申請，柳○達並未將該款項支付予鴻○公司中央採購人員，亦未協助睿○公司提出申請成為中央採購之供應商。

(二) 所犯法條：

立案之初，原本欲以《證券交易法》第 171 條第 1 項第 3 款特別背信罪偵辦，惟經查證後，柳○達並非採購承辦人或決策成員，無相關職務或任務關係，且未協助睿○公司取得鴻○集團中央採購供應商資格及大量訂單，所取得之款項亦未支付予鴻○公司採購人員，未對鴻○公司造成損害，遂改以《刑法》第 339 條詐欺罪移送。

(三) 犯罪態樣及成因

1. 商業詐欺：

柳○達係鴻○公司雲端運算產品事業群專理，並非鴻○公司採購人員或光收發器之使用單位，卻對睿○公司負責人詹○善訛稱可以協助建立成為鴻○公司中央採購供應商資格，未來將可獲得大量訂單，要求詹○善需支付公關費予鴻○集團大陸中央採購人員，致使詹○善陷於錯誤而交付金錢，惟實際上柳○達僅協助睿○公司建立美國地區 NSG 公司之供應商資格，並未提出中央供應商之申請，亦未將所得之款項支付予鴻○集團大陸中央高層。

2. 犯罪成因：

(1) 人性之貪婪：多數舞弊案件成因都是在於人性貪婪，無法抗拒金錢誘惑，進而從事犯罪行為。

(2) 信用之違反：柳○達與睿○公司業務陳○養為舊識，2 人有一定之交情及信任基礎，睿○公司負責人詹○善冀希透過陳○養之關係，讓柳○達協助睿○公司成為鴻○公司供應商及取得訂單，柳○達則濫用彼此間之信任關係，藉此訛詐詹○善之金錢。

四、張○明列參案

(一) 案情概要

鴻○公司鴻超準產品事業群大陸成都廠區經理張○明自 98 年起，藉職務上負責審核供應商資格之機會，向台○造漆工業股份有限公司(下稱台○公司)及光○塗裝機械公司(下稱光○公司)索取回扣，作為違背職務使該 2 公司之大陸子公司成為鴻○公司供應商之對價，所為損及鴻○公司利益。

(二) 查證情況

經查，塗料採購案非屬 SMT 技委會負責之設備採購，致塗料供應商之資質評鑑及議約過程、會議紀錄較無規範；另據台○公司及光○公司負責人證稱雖為鴻○公司之供應商，惟張○明並未參與供應商資格評鑑、採購、比價及議價等過程，雙方資金流向則係與張員換匯、借貸或投資等私人往來關係，而與張員之職權無涉，證詞均對張○明有利，無從證實張○明之說法是否屬實，況缺乏鴻○公司向其他供應商採購之相關資料，不能比對採購同等品項之金額是否有異，而查無鴻○公司財產受損害等情，難遽認張○明涉及背信或其他不法。

五、小結

(一) 白領犯罪：

H.E.Sutherland(1949)將白領犯罪界定為「受尊敬及高階層之人，在其職業活動過程當中所從事的犯罪行為。」，上述鴻○集團內廖○城、蔡○偉、柳○達等均屬白領犯罪，其特徵及面向有三，分別為信用(trust)、尊敬(respectability)及風險(risk)：

1.信用：

白領犯罪的核心特徵是「信用的違反」，製造了彼此間的不信任，

降低了社會道德和無組織感，廖○城等人違反鴻○集團對於渠等之信用，為貪圖一己之私利，以背信、侵占等方式進行掏空及舞弊。

2. 尊敬：

廖○城等人均擔任鴻○內部中高階主管或幹部，為受社會及鴻○內部所尊敬之專業人士。

3. 風險：

廖○城等中高階經理人享有高社會地位、權力及薪資，仍願意鋌而走險，主要取決於犯罪利益及犯罪風險，犯罪利益指的係收取回扣或侵占之不法利得，犯罪風險指的係遭鴻○集團發現或遭司法單位偵辦之機會，依《犯罪學》自由意志及理性選舉理論觀之，彼等認為犯罪行為不會被知悉或查獲，主觀認為犯罪利益大於風險，因此從事犯罪。

(二) 犯罪動機：

廖○城等人多為鴻○集團中高階主管，並非一般基層員工或藍領階級，鴻○集團給予之福利待遇良好，自身經濟狀況佳，再加上渠等並無不良嗜好或欠債，並非因經濟壓力大或遭挾迫鋌而走險，其主要犯罪動機係受到金錢之誘惑，在人性貪婪之情況下，想要獲得更多的金錢，因此從事犯罪。

(三) 企業舞弊無所不在：

一般而言，企業內部以銷售、採購及報廢處理等作業流程為潛藏舞弊與不當行為高風險區。銷售及採購因牽涉到企業進銷貨部分，與外界供應商或客戶有所接觸，易受誘惑；報廢處理部分，牽涉到公司不良品及測試品管理，因測試品等仍有其利用或價值性，易遭有心人士竊占轉賣，故銷售、採購及報廢流程多屬舞弊之高風險部門。

廖○城案中，多為 MRT 技委會、iDSBG 及 iDSBG 事業群等涉及採購流程業務之人員，蔡○偉案中多為 PRQ 部門涉及測試手機製作及報廢流程業務人員，兩案人員多為潛藏舞弊與不當行為高風險區，至柳○遠案及張○明案雖非涉及銷售、採購及報廢處理等作業流程，仍發生舞弊與不當行為，顯見企業中掏空舞弊事件層出不窮，無論擔任任何種職務或負責何項業務，都有發生貪瀆舞弊之風險。

(四) 掏空多為共犯結構：

掏空資產案件，泛指企業內部人員違背任務涉犯《刑法》第 342 條背信罪或《刑法》第 336 條第 2 項業務侵占罪之案件，其特別法為《證券交易法》第 171 條第 1 項第 3 款之特別背信、侵占罪。

集團性企業多有完整採購與報廢作業流程，設有內控及稽核制度，絕非單位主管或承辦人員獨自 1 人即可進行掏空，尚需他人協助配合。廖○城案中，廖○城掌控鴻○集團 SMT 技委會，仍需 SMT 技委會其他幹部及採購單位人員協助，才能協助行賄廠商取得鴻○集團供應商資格及大量訂單；蔡○偉案中，蔡○偉雖為 PRQ 部門最高主管，惟仍需底下員工協助製作不實之報廢資料及將測試手機攜出變賣，才有辦法進行掏空，因此企業掏空案件多屬共犯結構，正所謂上樑不正下樑歪，集體從事犯罪行為。

(五) 人謀不臧、內控失靈

鴻○集團 SMT 技委員會，每年掌握 400 至 500 億的機器設備及材料之採購，握有採購大權，外界稱呼為天下第一會，詎料許多廠商竟為成為鴻○集團供應商及獲取訂單，無所不用其極，透過關係以金錢方式行賄，廖○城等人在無法抗拒金錢之利誘下，遂從事掏空舞弊之犯行。

鴻○集團體質雖健全，組織內設有內控及稽核等制度，惟因弊端之

發生關鍵在於「人」之因素，只要有心人士想從中舞弊，即會尋找內控及稽核制度之缺失，再透過共犯結構相互包庇護航，導致內控失靈，產生了掏空舞弊事件。

參、偵辦過程及相關問題

一、犯罪地多於大陸地區，取證不易

由於鴻○公司在台上市、募資，適用我國《證券交易法》等相關規定，員工在大陸或其他海外地區從事侵占、背信等行為，觸犯我國《證券交易法》及《刑法》背信、侵占等罪，造成鴻○公司之損害，更影響臺灣股民之權益，犯罪結果發生臺灣，我國司法單位有其管轄權，合先述明。

鴻○集團係屬跨國性集團企業，旗下企業及工廠橫跨兩岸，前揭案件犯罪地點多於大陸地區，取證不易。在廖○城案中，該案最初鴻○公司先向大陸公安單位提出檢舉，在獲大陸檢方不起訴處分後，後續才由本處接手偵辦，偵辦過程中希望透過《海峽兩岸共同打擊犯罪及司法互助協議》尋求大陸方面協助，惟大陸方面既已認定廖○城等人罪證不足，已給予不起訴處分，自然所提供之協助有限，造成廖○城案蒐證困難，所幸在鴻○公司全力配合下，主動協助本局取得相關事證以利進行後續偵查作為，才能順利將全案移送；至於蔡○偉案中，僅蔡○偉 1 人具有中華民國籍，其餘涉嫌人均為大陸地區人士，涉案地點亦多位於大陸地區，所幸同案陸籍人士因涉他案遭公安逮捕偵辦，使得該案在《海峽兩岸共同打擊犯罪及司法互助協議》下順利取得陸方協助，本處同仁亦奉准專程前往大陸地區取得其他陸籍共犯之筆錄，得以順利將蔡○偉案以違反《證券交易法》171 條第 1 項第 3 款特別侵占罪嫌移送。

二、資金往來複雜，清查、調閱有其困難

雖然凡走過，必留下痕跡，只要有資金流動一定就會留下紀錄，不過鴻○公司係屬集團性企業，往來之供應商眾多，多數供應商為避稅或規避司法機關之調查，多於避稅天堂等地設立境外公司或紙上公司，再加上行賄、掮客及收賄者間資金往來複雜，有時透過人頭帳戶進行多層轉手，有時以提存動作進行資金斷點，因此進行資金比對及清查，有其困難度；最後，由於我國與許多國家並無邦交，亦無簽署相關司法互助協議，調閱涉嫌人或關係人國外金融帳戶實屬不易，在在提高資金清查之複雜性及困難性。

三、涉嫌人行蹤難以掌控

鴻○公司係屬集團性企業，所屬員工經常出差或往返世界各地，出入境頻繁，行蹤掌控本屬不易。在偵辦廖○城案期間，廖○城等人雖多已退休或離職，惟因該案曾遭大陸公安調查，致使廖○城等人防備心極高，廖○城原與妻子同住在新北市中和區內，卻在事發後與妻子以假離婚方式進行脫產，並將戶籍地遷至臺中市友人住處，本處在執行搜索約談當天，在廖○城新北市中和住家及臺中市友人住處均無法尋獲及聯繫上廖○城，遲遲無法將其約談到案，最後經廖○城友人告知廖員正於高雄醫學院就醫之訊息後，立即請警方協助，證實廖員確於高雄醫學院就醫，惟渠在得知本處約談之訊息後，立即中止醫療行為，離開醫院藏匿，行蹤成謎，最終在透過多方聯繫及勸說下，直到隔日凌晨始於律師陪同下主動前來本處接受詢問；此外，執行當日游○安恰巧已前往桃園機場，欲搭機前往美國旅遊，所幸事先已與檢察官聯繫對游○安實施境管，才能順利在機場將游○安攔下，始得進行後續偵辦作為。

四、行賄廠商供述及法條適用問題

前揭案件多係事發後進行查證，從資金清查上或許能證明廠商與鴻

○公司員工有金錢上往來，但仍需廠商說明往來資金之用途及原因，以鞏固鴻○公司員工受賄之客觀事實，及違背職務或任務之對價，但因為有些行賄廠商負責人與收賄者關係良好，在人情壓力或諸多考量下，不願誠實供述，多辯稱該筆金錢係雙方換匯、借貸或投資之款項，亦無職務上之關係，證詞有利於收賄者，導致案件無法順利進展。以張○明案為例，正因廠商證詞對張○明有利，最終只能列參，可見取得行賄廠商之證詞至為重要；另廖○城案中，正因能夠掌握關鍵證據，順利突破白手套及廠商之心防，取得有利之供述，鞏固犯罪事實，多數涉嫌人最終只能承認犯行。

另前揭案件中，多屬於採購舞弊之態樣，係屬掏空資產之犯罪類型，原先設定以違反《證券交易法》第 171 條第 1 項第 3 款特別背信或《刑法》第 342 條背信罪偵辦。在廖○城案中，多數涉嫌人以特別背信罪移送，其中蔡○志雖為鴻○公司經理人，因造成鴻○公司之損失未達 500 萬元以上，故僅能以《刑法》第 342 條背信罪偵辦；柳○遠案中，因「經理人」身分之認定、有無職務或任務上行為、有無造成鴻○公司損失等原因，改以《刑法》詐欺罪移送；張○明案中，則因廠商之證詞對渠有利，以及有無職務上或任務上行為、有無造成鴻○公司損失等原因，最終只能列參。該 3 案均係在採購流程中發生之不當行為，廠商與鴻○員工間涉及金錢往來，最終結果卻迥然不同。

五、違背職務及致生損害之認定

《證券交易法》特別背信罪指的係「已依本法發行有價證券公司之董事、監察人或經理人，意圖為自己或第三人之利益，而為違背其職務之行為或侵占公司資產，致公司遭受損害達五百萬元。」，因此必須證明鴻○員工有「違背職務之行為」及「致公司遭受損害」之客觀事實。廖○城案中，一開始多位涉嫌人均承認有收受廠商回扣之事實，卻辯稱在建立供應商資格及進行採購之流程上，並無違背職務或致生公司損害

之情況，採購之價格合理，無異常或高於市場行情，甚至因集中採購及議價之故，反而採購單價低於市價，而廠商給予之回扣則係廠商自行吸收及承擔，對鴻○公司根本沒有造成損害。

在「違背職務之行為」部分，由於多數企業對其新進員工均會事先簽立「保密條款」或「員工守則」等文件，因此在前揭案件偵辦過程中，先請鴻○公司提供「誠信廉潔暨智慧財產權約定書」、「服務約定書」及「員工自律公約切結書」等文件，其中「誠信廉潔暨智慧財產權約定書」第 7 條誠信廉潔條款中，載明員工需遵守誠實守信、廉潔陽光等原則，而收取廠商回扣之行為，形式上已違反此項規定。在「致公司遭受損害」部分，所幸在逐一清查各筆採購交易過程後，發現廖○城等人在渠等經手之採購案中，曾同意購買了一批劣質爐具及購置較高單價且不符需求機具之行為，不僅違背職務，亦對鴻○公司造成財產上損失，最終才能順利以違反證券交易法特別背信罪移送。

六、追回不法犯罪所得

《證券交易法》第 171 條第 4 項「犯第一項至第三項之罪，在偵查中自白，如有犯罪所得並自動繳交全部所得財物者，減輕其刑...」。廖○城案中，在事證及人證明確下，廖○城、陳○釧、郝○光及蔡○志等 4 人均對渠等收取回扣事實自白認罪，廖○城、陳○釧及蔡○志並就渠犯罪所得繳回臺灣臺北地方法院檢察署 301 專戶，計廖○城於 103 年 4 月 3 日繳回渠香港帳戶內之所有款項 3,008 萬 5,726 元、103 年 5 月 6 日繳回渠中國信託銀行帳戶內款項 1,662 萬 9,000 元，嗣後又再繳回一筆 2,560 萬 8,025 元，總計共繳回不法所得 7,232 萬 2751 元，陳○釧於 103 年 4 月 30 日自行繳回 471 萬 2,950 元，蔡○志於 103 年 4 月 16 日自行繳回 385 萬 6,245 元，渠等共繳回 8,089 萬 1,946 元，該案中有效追回不法所得，阻絕犯罪誘因。至於鄧○賢則承認收取回扣，惟否認有違背職務行為，辯稱是郝○光主動給予之分紅，就違背職務行為避重

就輕，一概否認，且所取得的 1,715 萬 1,858 元無分毫繳回，益見犯後態度不佳，最終遭檢察官建請法院從重量刑。

七、後續效應

廖○城案中，最初係 101 年 8 月間鴻○集團接獲廠商檢舉，101 年 9 月鴻○富士康集團向大陸深圳公安報案，101 年 10 月 12 日大陸公安以罪證不足，不起訴，102 年 1 月間鴻○集團涉案員工鄧○賢回臺，102 年 10 月鴻○公司向臺灣司法單位舉發，103 年 1 月 21 日檢調發動搜索，約談郝○光等 12 人到案，103 年 1 月 22 日廖○城到案，北檢訊後聲押。在該案調查期間，因本處與鴻○集團合作及互動良好，雙方逐漸有了信任及默契，故後續蔡○偉案及張○明存參等案，均係鴻○公司直接委派法務總處及弊端防制處向本處提出檢舉，雙方已建立起企業肅貪聯繫窗口，搭建起合作及夥伴關係，共創雙贏之局面。

肆、相關建議與策進作為

一、加強企業肅貪宣導

103 年 7 月 16 日本局在經濟犯罪防制處下設「企業肅貪科」，專責辦理企業相關貪瀆案件，為全國唯一專責打擊企業貪瀆機關，偵辦重點包括：操縱股價、內線交易、不實財報、非常規交易及違法私募等股市犯罪，金融貪瀆犯罪，掏空資產案件，妨害營業秘密案件等類型。應多透過媒體、各處站及外勤同仁對外宣導企業肅貪之重要性，使企業主及員工建立起不願貪、不必貪、不能貪、不敢貪的觀念。

(一) 企業主方面：

企業貪瀆問題一直都存在，但因具有隱密性，外界難以察覺，以往臺灣企業主在發現內部有掏空舞弊時，多半認為家醜不可外揚，深怕影

響企業形象，而以內部懲處或開除等方式私了，未向司法機關舉發，讓經理人及員工存著僥倖心態，導致犯罪黑數增加。企業發生貪瀆或舞弊事件時，企業主處理之態度及心態非常重要，因此希望藉由本局企業肅貪宣導之際，灌輸企業主正確觀念，勇於面對並向本局舉發，雙方建立起企業肅貪聯繫窗口，共創雙贏之局面。以鴻○集團郭○銘為例，在發現企業員工有掏空舞弊時，主動舉發並配合執法，以積極與正面態度處理，既可養成良好企業文化、培養誠信正直的風氣，亦能有效降低企業舞弊發生的可能性；相反地，企業如果抱持著姑息、逃避的消極態度，可能助長舞弊的風氣，衍生後續其它更重大之舞弊案件。另一層面，其實企業主本身也是掏空舞弊的高風險者，藉由本局企業肅貪宣導，讓企業主瞭解相關法令及刑責，知其嚴重性，增加犯罪成本，嚇阻企業主貪瀆之情事發生。

(二) 經理人及員工：

舞弊是人性，一般人很難抗拒金錢及美色之誘惑，尤其在不被他人知悉之情況下。若以《犯罪學》古典學派之觀點論之，人在面對誘惑時，會衡量犯罪成本及利益，只要利益大於成本，就會選舉犯罪，反之則不會從事犯罪，犯罪則是個人自由意志及理性思考之結果，惟有增加犯罪成本或減少犯罪利益，方能有效嚇阻企業掏空舞弊事件發生，透過本局企業肅貪宣導，提升員工守法意識，經由案例分享，瞭解貪瀆之嚴重性，更讓企業及同仁間勇於揭弊，增加舞弊遭發現之機率，增加犯罪成本，以達嚇阻成效。

二、強化企業內控及稽核制度

依據安侯建業會計師事務所問卷調查報告顯示，企業舞弊事件爆發的根本原因，其中有 61%是因為組織的內部控制薄弱，21%為舞弊者無視企業的內部控制，肆意遂行不當行為，11%為勾串共謀的方式規避或逾越該些內部控制機制。另過去 2 年來，有 36%的全球企業遇過經濟犯

罪，且每起經濟犯罪造成的財物損失均較 2 年前增加，其中，約 50% 的嚴重犯罪來自內部人員或團體，在在顯示出企業內控之重要性。大部分企業發生掏空舞弊事件，主因在於內控制度薄弱，稽核徒具形式，讓人有機可乘，在無法抗拒金錢等誘惑時，便會跨越道德及法律之枷鎖，進而從事犯罪，為此企業應建立起內部控制與稽核制度作為第一道防線，進而確立舞弊防範框架，再從問題中找答案，瞭解各部門及各流程可能面臨的舞弊風險及誘惑，設計可能的防弊措施，再透過不定期的稽核及走動式管理，掌控及避免舞弊之情事發生，或者可以額外成立防弊部門，如鴻○公司，在爆發高層經理人掏空舞弊事件後，遂於內部成立弊端防治處，藉此強化公司內部揭弊能力，更有宣示打擊弊端之決心。

三、推動《企業賄賂防制法》等相關法案

我國針對公務人員貪瀆之部分，除《刑法》有瀆職罪之專章外，另有制定《貪污治罪條例》為特別法，其中第 4 條第 1 項第 5 款為違背職務收受賄賂罪，第 5 條第 1 項第 3 款為不違背職務收受賄賂罪，有相關之規範及刑責，只要公務人員要求、期約、收受賄賂或其他不正利益者，與職務上有對價關係者，無論是否違背職務，均已構成違法，應依該法論處；此外，《銀行法》第 35 條及《金控法》第 17 條第 4 項，針對負責人及職員不得收取佣金、酬金或不當利益之規範及刑責，也就是說僅需證明負責人及職員有收取佣金、酬金或不當利益之事實，無論該行為是否已違背職務，均可依該法論處。簡而言之，就《貪污治罪條例》、《銀行法》及《金控法》而言，只要有公務人員或銀行、金控負責人及職員有收受賄賂或金錢之事實時，無論有無違背職務均已觸法，亦無需證明該行為已對國家及金融機構造成財產上之損害。

而針對企業收受賄賂部分，除《刑法》有背信罪之規範外，另針對公開發行公司，有《證券交易法》第 171 條第 1 項第 3 款特別背信罪之規範，特別背信構成要件包括「違背其職務之行為」、「公司遭受損害達

500 萬元」等部分，除必須證明有違背職務之行為外，亦需證明該行為對公司造成財產上之損害，缺一不可，換而言之，既使有收受賄賂之事實，只要不違背職務、或雖違背職務但未造成公司損害即不符合構成要件，無法可辦，增加司法單位偵辦之困難性，更讓有心人士存著僥倖心態，無法有效嚇阻及消滅企業掏空舞弊事件發生。為此建議應推動《企業賄賂防制法》等相關法案之制定，可參照《貪污治罪條例》、《銀行法》及《金融法》等規定，將收賄行為分成兩種，一種為職務上之行為，另一種則為違背職務行為，無須舉證企業是否因此受到財產上之損失，以特別法之方式規範企業內部人員收受賄賂之情況，才能有效打擊及嚇阻企業掏空案件發生。

四、強化《兩岸共同打擊犯罪及司法互助協議》合作

有鑑於越來越多臺灣企業前往大陸地區投資設廠，兩岸經貿往來已係無可避免之趨勢，相信未來將有更多集團性企業橫跨於兩岸之間，日後犯罪手法、犯罪地點及資金往來將會更加複雜。兩岸三地受限於雙方司法管轄、公權力行使等問題，我國司法人員在大陸等地並無司法警察權力，無法主動前往大陸等地進行蒐證，增加了取證之困難性及複雜性，為了有效掌握及取得相關證據，惟有透過《海峽兩岸共同打擊犯罪及司法互助協議》，兩岸間相互合作及提供協助，共同打擊犯罪，創造雙贏的局面。兩岸自 98 年簽署《海峽兩岸共同打擊犯罪與司法互助協議》後，截至 105 年 2 月底止，大陸曾遣返通緝犯 460 名，對於遏止電信、網路詐騙與毒品走私等有相當大成效。以蔡○偉案為例，當初亦是透過《海峽兩岸共同打擊犯罪及司法互助協議》，讓本處人員可以前往大陸地區取得該案其他陸籍涉嫌人之筆錄及事證，順利將蔡○偉等人移送，相信兩岸在持續進行經貿交流之情況下，兩岸跨境犯罪情況仍將一再發生，因此雙方必須強化《海峽兩岸共同打擊犯罪及司法互助協議》合作其及其內容，方能有效取得相關證據及將人犯遣返回臺。

伍、結語：

近年來，國內陸續爆發集團性企業掏空舞弊案件，包括鴻○集團經理人收受回扣案、台○集團集體收賄案及第○金投信經理人收受佣金等多起社會矚目重大企業貪瀆案件，除對集團性企業造成損失外，亦將影響股東權益，更有損企業形象。據本局統計，自 95 年至 104 年 9 月間，企業肅貪工作累計偵辦移送共有 756 案，犯罪金額高達 3,011 億餘元，其中以「掏空資產」犯罪為大宗，一般而言，企業貪瀆案件涉案金額龐大、受害人數眾多，且違背社會公平正義，甚至危害國家經濟發展，政府及企業都需正視企業貪瀆之問題。有鑑於此，本局已於 103 年 7 月 16 日在經濟犯罪防制處下成立「企業肅貪科」，專責辦理相關企業貪瀆案件，除此之外，仍需企業通力合作及配合，共同找出企業內部不法，協助企業改善內控及稽核制度，提升員工法治觀念，建立企業誠信與倫理規範，維護公司利益及保障股東權益。

經濟是社會之命脈，企業經營的穩健與誠信，更是經濟發展的基礎，惟有維持企業清廉的秩序，才能提升企業效率，提高公司治理效能，企業之良窳攸關著國家之競爭力，惟有健全的企業才能使國家更具競爭力，社會更加繁榮，因此防範及偵辦企業貪瀆舞弊，保障民眾投資安全，是政府及企業都必須面對的重要課題之一。

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利用衍生性金融商品—權證違反《證券交易法》態樣探討及對策

北部地區機動工作站

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壹、前言：

國內權證市場自 86 年開發以來，已即將邁入 20 年，係除了股票、黃金及期貨外之衍生性金融商品。「權證」(Warrant)具有的低交易成本及高財務收入之槓桿特性，已成為投資人作為市場避險或投機獲利之重要金融工具，近年來之交易量亦急遽上升。然而權證的風險、價格決定因素均較股票複雜，亦具不確定性，在臺灣投資人習慣於股票交易市場投資買賣的情形下，現行法規或金融主管機關是否對權證投資人有足夠保護，則係從事司法工作人員成重要課題。

雖權證已發行近 20 年，然權證究係何種金融商品？其性質、特性、風險與相關交易模式是否確為投資人瞭解？現行法令對投資人之保障是否周全？是否有透過人為操縱權證價格方式，影響證券交易市場公平性？該等問題均係從事辦案第一線人員所必須瞭解，始有可能由各種面向探討利用權證犯罪發生成因、動機、手法，進而跳脫投資人立場，由整體權證交易綜觀其他可能衍生之金融犯罪。

本文以下就權證基本概念出發，並介紹其交易制度、與其他相似概念之辨同、國內相關法規適用等規定，以建構權證於集中交易市場交易之流程網絡。復由現行法規及相關實務判決，找出證券交易法或其他法規適用之範疇。進而探討市場投資人以操縱行為破壞市場交易秩序之法律適用問題，並將打

擊面擴大至權證發行人，是否有利用權證交易資訊不對等之漏洞，妨害交易市場自由化機制之可能性，使日後吾等偵查類似案件時，得以建構、還原不法犯罪事實，並追訴不法行為人，進而促進證券交易市場公平、健全及活絡。

貳、權證的定義與區別

一、權證之定義與性質

(一) 權證定義

權證，又稱「認股證」或「認股權證」，其英文名稱為「Warrant」；香港則稱為「窩輪」。是一種金融衍生產品，是依附於標的證券的有價證券，是持有者一種權利的證明。在證券市場上，Warrant 是指一種具有到期日及行使價或其它執行條件的金融衍生工具。而根據美國證券交易所(American Stock Exchange)的定義，Warrant 是指一種以約定的價格和時間購買或者出售標的資產(the underlying)的期權權證。

廣義上，權證通常是指由發行人所發行的附有特定條件的一種有價證券。從法律角度分析，認股權證本質上為一權利契約，投資人於支付權利金購得權證後，有權於某一特定期間或期日，按約定的價格(行使價)，認購或售出一定數量的標的資產(如股票、股指、黃金、外匯或商品等)。權證的交易實屬一種期權的買賣。與所有期權一樣，權證持有人在支付權利金後獲得的是一種權利，而非義務，行使與否由權證持有人自主決定；而權證的發行人在權證持有人按規定提出履約要求之時，負有提供履約的義務，不得拒絕。簡言之，權證是一項權利，投資人可於約定的期間或到期日，以約定的價格，不論該標的資產市價如何，認購或售出權證的標的資產。

權證是由標的證券的發行公司或以外的第三者，例如證券公司、投資銀行等發行的有價證券。由第三者發行的權證也叫備兌權證或衍生權證。權證所代表的權利包括對標的資產之買進期權(看漲)和賣出期權(看跌)兩種期權。因此有時所稱的認股證是廣義的(即包括認購和售出兩種)，但更多的則是狹義的單指認購證；而在香港則往往是單指備兌認股證。

投資人向權證發行人支付了一定比例的權利金購買後，權證持有人在預先規定的履約期間內或特定到期日，有權利按約定履約價格向發行人購入或售出標的證券或以現金結算方式收取差價，但無相對履約義務。換言之，權證是認購(售)標的證券權利的證書，認購(售)權證是一種權利而非義務，其行使權利時，認購(售)權證發行人不得拒絕。

標的證券，是權證發行人在權證發行時就規定好的，已經在交易所掛牌的證券。係權證發行人承諾按照事先約定的條件，向權證持有人購買或賣出的證券或資產。它可以是一個股票、基金、債券，也可以是一個組合、一個指數等金融性衍生商品。

(二) 權證的種類

按照交易行為劃分，權證的種類分為認購權證(買權)和認售權證(賣權)。按照行權期限的不同，權證可以分為美式權證(American Style Warrant)、歐式權證(European Style Warrant)和百慕達式權證(Bermuda Style Warrant)。

美式權證的持有人可以在權證到期日前的任一交易日行使權利；歐式權證的持有人只能在權證到期日當日行使權利；百慕達式權證介於歐式權證和美式權證之間，百慕達式權證具有多個行使權利日或是一段行使權利間，如到期日前 5 日。

權證按發行人可分為兩類，股本權證(Equity Warrant)和備兌權證(Covered Warrant)。股本權證通常由上市公司自行發行，也可以通過證券商或其他金融機構發行，標的資產通常為上市公司或其子公司的股票。股本權證通常給予權證持有人在約定時間以約定價格購買上市公司股票的權利，目前絕大多數股本權證都是歐式認購權證。在約定時間到達時，若當前股票的市面價格高於權證的行使價格，則權證持有人會要求從發行人處購買股票，而發行人則通過增額發行的形式滿足權證持有人的需求。

(三) 權證的基本要素

就權證的設計來看，包括 9 個要素：

1. 發行人

股本權證的發行人為標的證券之上市公司，而衍生權證的發行人為標的公司以外的第三方，一般為大股東或券商。在後者情況下，發行人往往需要將標的證券存放於獨立保管人處，作為其履行責任的擔保。

2. 看漲權證及看跌權證

當權證持有人擁有從發行人處購買標的證券的權利時，該權證為看漲權證。反之，當權證持有人擁有向發行人出售標的證券的權利時，該權證為看跌權證。

3. 到期日

到期日是權證持有人可行使認購(出售)權利的最後日期。該期限過後，權證持有人便不能行使相關權利，權證的價值也會歸零。

4. 執行方式

在美式權證執行方式下，持有人在到期日以前的任何時間內均可行

使認購權；而在歐式權證執行方式下，持有人只有在到期日當天方能行使認購權。

5. 認股價(執行價)

認股價是發行人在發行權證時所訂下的價格，持證人在行使權利時以此價格向發行人認購標的股票。

6. 交割方式

交割方式包括實物交割和現金交割兩種形式。其中，實物交割係指投資者行使認股權利時，從發行人處購入標的證券，而現金交割係指投資者在行使權利時，由發行人向投資者支付市價高於執行價的差額。

7. 權證價格

權證價格由內含價值和時間價值兩部分組成。當連結標的股票股價(指標的證券市場價格)高於認股價時，內含價值為兩者之差；而當結標的股票股價低於認股價時，內含價值為零。但如權證尚未到期，標的股票股價仍有機會高於認股價，因此權證仍具有市場價值，這種價值就是時間價值。

8. 認購比率

認購比率是每張權證可認購連結標的股票的股數，如認購比率為0.1，就表示每十張權證可認購一股標的股票。

9. 槓桿比率(Leverage ratio)

槓桿比率是連結標的股票市價與購入一股連結標的股票所需權證的市價之比。亦即，槓桿比率 = 連結標的股票股價 / (權證價格 ÷ 認購比率)。槓桿比率可用來衡量以小博大的放大倍數，槓桿比率越

高，投資者盈利率也越高，當然，其可能承擔的虧損風險也越大。

二、權證交易制度之規定

(一) 認購(售)權證發行人資格

依據《發行人申請發行認購(售)權證處理準則》第 3 條規定，所稱發行人係指標的證券發行公司以外之第三者且同時經營有價證券承銷、自行買賣及行紀或居間等三種業務者。發行人發行認購(售)權證，應先向臺灣證券交易所或證券櫃檯買賣中心提出申請，並經臺灣證券交易所或證券櫃檯買賣中心審查同意後函報主管機關申請核給發行認購(售)權證之資格認可。

由於認購(售)權證對發行人來說，是一個具高風險的產品，為了維護市場安全，所以對發行人的規定上會比較嚴格。申請認購(售)權證發行人資格者，除需同時具備經紀、自營及承銷等三種業務外，財務業務狀況、信用評等等級及風險控管等皆須符合相關規定，然而依發行人身份之不同，其資格條亦有些許差異，依據《發行人申請發行認購(售)權證處理準則》、《認購(售)權證上市審查準則》及《買賣認購(售)權證審查準則》規定，其相關規範如下：

1. 本國發行人

(1) 行業別限制

認購(售)權證之發行人需為本國公司或外國公司在我國之子公司或分支機構且同時經營證券承銷、自行買賣及行紀或居間等三種業務者。

(2) 資本適足率之規範

發行人於申請日內前半年，自有資本適足比率不得低於百分之二百者；發行人屬外國機構，總公司不得有類似情事者。

(3)信用評等

證券商申請發行認購(售)權證並辦理上市(櫃)買賣者，係指應取得中華信用評等股份有限公司 **twBB-** 級以上或英商惠譽國際信用評等股份有限公司台灣分公司 **BB-** (**tw**) 級以上或穆迪信用評等股份有限公司 **Ba3.tw** 級以上或 **Moody's Investors Service** 評級 **Ba3** 級以上或 **Standard & Poor's Corp.** 評級 **BB-** 級以上或 **Fitch, Inc.** 評級 **BB-** 級以上之長期信用評等。

證券商申請辦理議約型認購(售)權證業務者，則應取得中華信用評等股份有限公司 **twBBB-** 級以上或英商惠譽國際信用評等股份有限公司台灣分公司 **BBB-** (**tw**) 級以上或穆迪信用評等股份有限公司 **Baa3.tw** 級以上或 **Moody's Investors Service** 評級 **Baa3** 級以上或 **Standard & Poor's Corp.** 評級 **BBB-** 級以上或 **Fitch, Inc.** 評級 **BBB-** 級以上之長期信用評等。

(4)最近一年內未曾受主管機關、證券交易所、櫃檯買賣中心及臺灣期貨交易所之違規處分。

(5)財務條件限制

依最近期經會計師查核簽證之財務報告，其股東權益達三十億元以上；為外國機構者，除總公司之股東權益應符合上開規定外，其在中華民國境內設立之分支機構，或直接或間接持股百分之百之子公司在中華民國境內設立之分支機構之淨值至少應達 1 億 5,000 萬元以上。最近期經會計師查核簽證之財務報告淨值，不低於實收資本額。

(6)提出預定之風險沖銷策略。

(7)符合證券商管理與法規遵循上之要求規定。

發行人如不符合上述第 5 款規定標準，而其股東權益達新臺幣 10 億元以上，應與其他經設立登記國之法律與其章程皆明訂其得為保

證之金融機構，簽訂不可撤銷之保證契約，連帶保證其履行發行人於本次發行認購(售)權證之契約責任，保證人仍應符合上述第 3 款及第 5 款規定標準。

另鑑於國內認購(售)權證市場發展已日益成熟，且證券商在從事認購(售)權證之相關避險亦有豐富之經驗，為擴大國內證券商業務範圍，主管機關於 96 年 12 月 28 日開放本國發行人得發行海外認購(售)權證，為我國認購(售)權證市場開啟了新紀元。發行人發行海外認購(售)權證，應先取得證券主管機關及交易當地主管機關或交易所核發發行認購(售)權證資格認可，並經中央銀行許可。

2. 外國發行人

發行人若為外國機構者，其申請發行認購(售)權證之程序及資格條件與本國發行人之規定大致相同，惟為外國機構者，應檢具董事會同意函或履約保證切結書後，由在我國之子公司或分支機構向臺灣證券交易所或證券櫃檯買賣中心提出申請轉陳主管機關核給資格。

(1) 認購(售)權證發行及上市(櫃)審查

依據《發行人申請發行認購(售)權證處理準則》第 10 條規定，發行人取得認購(售)權證發行人資格認可後，應檢具相關文件向臺灣證券交易所或證券櫃檯買賣中心申請同意其擬發行之認購(售)權證上市或上櫃，並俟臺灣證券交易所或證券櫃檯買賣中心同意其發行計畫後，始得辦理發行及銷售。認購(售)權證之發行人應與臺灣證券交易所或證券櫃檯買賣中心訂立認購(售)權證上市或上櫃契約，而臺灣證券交易所或證券櫃檯買賣中心應將上市或上櫃契約申報主管機關核准。

發行人申請其所發行之認購(售)權證上市或上櫃，需符合上市認購(售)權證 1,000 萬單位以上至 5,000 萬單位條件；上櫃認購(售)權

證 500 萬單位以上至 2,000 萬單位。

(2)標的證券標準

由於認購(售)權證係依附於股票之衍生性商品，因此標的證券的選擇就顯得格外重要，尤其必須考量標的證券公司本身之財務狀況、股票流通性以及股權分散等因素，若標的證券公司其財務狀況不佳，不僅會影響發行人發行意願，也會影響投資人買賣該檔權證之意願，且標的證券流通性太低或股權過於集中容易引起炒作之疑慮，因此訂定適當之得為認購(售)權證之標的證券標準是有其必要性。依權證掛牌市場別不同，得為認購(售)權證標的證券標準如下：

標的證券市值達 100 億元以上者，得為上市認購(售)權證；標的證券市值達 40 億元以上者，得為上櫃認購(售)權證。

(3)流動性標準

- 1.最近 3 個月份成交股數占已發行股份總額之比例達 20%以上，或最近 3 個月月平均成交股數達 1 億股以上。
- 2.最近 3 個月份成交股數占已發行股份總額之比例達 10%以上，或最近 3 個月月平均成交股數達 3,000 萬股以上。
- 3.財務狀況最近期經會計師查核或核閱之財務報告無虧損，或最近期雖有虧損，但無累計虧損者。
- 4.最近期經會計師查核或核閱之財務報告無虧損，或最近期雖有虧損但無累計虧損者。
- 5.對於符合標準之標的證券，櫃買中心及證交所每季都根據以上規定評估一次並公布。

(二)認購(售)權證交易制度

發行人依《發行人申請發行認購 (售) 權證處理準則》 規定發行之認購 (售) 權證，經臺灣證券交易所或證券櫃檯買賣中心同意上市(櫃)者，應在臺灣證券交易所集中交易市場交易或應透過證券櫃檯買

賣中心等價成交系統買賣。有關國內認購(售)權證掛牌後，其相關交易制度重點，謹列如下：

1.交易系統

發行人於認購(售)權證發行時，僅印製一張大面額權證存放於集保公司，並一律委託集保公司辦理帳簿劃撥，故投資人不得申請領回，且權證買賣需透過臺灣證券交易所集中市場交易或證券櫃檯買賣中心等價成交系統(包含鉅額、盤後等交易)不適用議價交易。

2.買賣申報方式

認購(售)權證的交易時間比照股票交易時間辦理，認購(售)權證之買賣申報一樣須採限價單委託；撮合方式同一般股票，依價格優先及時間優先原則，採集合競價。

3.風險預告書

買賣上市(櫃)認購權證並不需要另外開戶，只要投資人有開立集中交易及櫃檯買賣帳戶即可，但投資人初次買賣上市(櫃)認購(售)權證時，仍應分別簽署上市(櫃)認購(售)權證風險預告書，證券經紀商始得接受其委託。

4.交易單位

認購(售)權證是以一仟認購(售)單位為一交易單位，類似股票是以一仟股為一交易單位，不過權證並無股票所謂的零股交易，遇到標的股票除權、息時，係以調整行使比例及履約價格之方式來因應。

5.升降單位

認購(售)權證買賣申報價格，以認購(售)權證 1 單位為準，其升降單位和股票略有差異，認購 (售) 權證每單位市價未滿 5 元者為 1 分，5 元至未滿 10 元者為 5 分，10 元至未滿 50 元者為 1 角，50

元至未滿 100 元者為 5 角，100 元至未滿 500 元者為 1 元，500 元以上者為 5 元。

6. 漲跌幅度限制

一般股票的漲跌幅是以其本身股價來計算上下 10% 的漲跌幅，但由於認購(售)權證是表彰持有人未來可以履約價格買入(賣出)標的證券權利，所以其漲跌幅是依據標的證券上漲或下跌的金額計算，因此，認購(售)權證潛在的價格起落遠超過一般股票。其計算方式如下：

(1) 個股及以指數股票型基金為標的之認購(售)權證

認購權證漲停價格 = 前一日收盤價格 + (標的證券當日漲停價格 - 標的證券當日開盤競價基準) × 行使比例

認購權證跌停價格 = 前一日收盤價格 - (標的證券當日開盤競價基準 - 標的證券當日跌停價格) × 行使比例

認售權證漲停價格 = 前一日收盤價格 + (標的證券當日開盤競價基準 - 標的證券當日跌停價格) × 行使比例

認售權證跌停價格 = 前一日收盤價格 - (標的證券當日漲停價格 - 標的證券當日開盤競價基準) × 行使比例

(2) 證券組合之認購(售)權證

證券組合之認購(售)權證，則以其組合中各證券分別計算「(標的證券當日漲停價格 - 標的證券當日開盤競價基準) × 組合內各標的證券行使比例之合計」及「(標的證券當日開盤競價基準 - 標的證券當日跌停價格) × 組合內各標的證券行使比例之合計」，取其最大者，比照前款公式計算漲跌停價格。

7. 預收款券措施

證券商對投資人買賣權證單筆委託達 100 交易單位之客戶，買進

部分應至少收取買進金額 30%之價款，賣出部分則應先予以圈存。

8.手續費及證券交易稅

買賣認購(售)權證投資人需負擔之成本有下列 2 種：

(1)手續費：買賣認購(售)權證，均需比照一般股票有關規定繳交證券交易手續費。

(2)證券交易稅：賣出認購(售)權證時，應依「證券交易稅條例」繳交證券交易稅。

9.不得融資融券交易

雖然認購(售)權證是經主管機關核定為證交稅上之有價證券，但為避免投資人信用重複及過度擴張，現行「得為融資融券標準」暫不將認購(售)權證列入信用交易所涵蓋之範圍內，並禁止當日沖銷。

10.交割期別：同一般上市(櫃)股票為 T+2 日。

11.其他限制事項

(1)依據證交所及櫃檯買賣中心相關規章規定，「認購(售)權證屆期日前一個營業日，即停止接受委託申報及買賣」故認購(售)權證屆期前一個營業日即停止買賣。

(2)如果認購(售)權證還在上櫃存續期間，可是該權證所表彰之標的證券轉上市時，該權證仍繼續於櫃檯買賣市場上櫃交易至到期日為止，不併同轉上市。

(3)有關在證券商營業處所交易之議約型認購(售)權證，因其商品設計係依投資人需求而量身訂做，契約條件也是由證券商與投資人雙方議定，雖其標的證券包括了可發行上市(櫃)權證之上市(櫃)股票，但其無次級市場交易，僅得對特定人銷售。

三、權證與其他相類似概念之區別

(一) 權益認股權證與認股選擇權

1. 發行主體不同

權益認股權證之發行人為證券發行公司，認股權證之發行人則必為標的證券發行公司以外之第三人，且只能是合乎規定的證券商始能發行。

2. 發行目的不同

權益認股權證於公司法規範上有其各自發行之目的，如附認股權公司債發行之主要目的即為公司籌措資金，而公司債伴隨附認股權之發行，乃在於將認股權抵償公司債到期時其票面利息之支出，此外，亦有充當股票股利發行者；惟認股權證發行之目的主要在提供股票持有人避險之管道，成為投資套利之工具，並無前開權益認股權證發行之目的及功能。

3. 標的之權利內容不同

權益認股權證之標的為發行公司自己的股票，並且通常以發行新股的方式給付之；認股權證之標的則係以其他發行公司之股票為標的，同前所述，除個股股票以外也可能組合數支股票為一籃子型或以股價指數為標的。此部份也衍生權證持有人法律地位不同之區別。蓋權益認股權證類型之一，附認股權公司債之持有人，其所持有者為附加認股權之公司債，因我國法令限制其認股權無法分離讓與，故於行使認股權前，附認股權公司債持有人之法律地位仍為發行公司之債權人；然認股權證之持有人，其所持有者僅係一得依該發行條件向發行人認購(售)標的公司股票，或以現金結算方式收取差價之有價證券，對於標的公司而言既非公司之債權人，亦非公司股東。

4.是否生股權稀釋效果不同

權益認股權證持有人行使認股權時，發行公司多以發行新股之方式給付股票以為支應，是以，發行公司股本勢必增加而產生股權稀釋之結果；反觀認股權證係由標的證券公司以外的第三人所發行，當權證持有人申請履約時，發行人所有之股票無論當時於市場追價買進或為發行時即已存在於避險專戶中之股票，均由於標的公司並未發行新股，不影響標的公司在外發行股份總數，故公司股本並未擴大，並無股權稀釋之問題產生。

(二) 選擇權與權證

1.選擇權之定義

選擇權契約之定義依照《期貨交易法》第 3 條第 1 項第 2 款之規定：「選擇權契約係指當事人約定，選擇權買方支付權利金，取得購入或售出之權利，得於特定期間內，依特定價格及數量交易條件買賣約定標的物；選擇權賣方於買方要求履約時，有依約履行義務；或雙方同意於到期前或到期時結算差價之契約」。

2.兩者相似之處

由《期貨交易法》第 3 條規定可知，選擇權契約亦有買權、賣權、權利金及結算機制等與權證相似之處。首先，選擇權契約中之「買權」是指一方於支付權利金後，有權利在未來一段時間內(或特定時點)，以一定價格向對方購買一定數量的特定標的物之權利；「賣權」則係指一方於支付權利金後，有權利在未來一段時間內(或特定時點)，以一定價格向對方出售一定數量的特定標的物之權利，足見前述二點與前所述之權證定義相同。此外，選擇權契約中支付權利金部分，雖與期貨契約的買賣雙方均需存入保證金制度不同，但此係因若市場狀況不利於履約時，選擇權契約投資人可以解約並僅承受權利金部份損害所致，此點於權證概念不謀而合，至於選擇

權契約亦有以現金結算方式收取差價之結算機制，此於前述之權證並無不同，皆為兩者概念相類似之處。

3. 兩者相異之點

(1) 契約與有價證券之不同

首先，按前開《期貨交易法》第 3 條第 1 項第 2 款之定義，選擇權契約之性質即為「契約」，而權證係依據《臺灣證券交易所股份有限公司認購(售)權證上市審查準則》第 2 條，定義即為「有價證券」，顯見兩者性質上即已迥然不同。

(2) 當事人不同

其次，認購(售)權證乃係由標的證券公司以外之第三人所發行，經證券交易所或櫃檯買賣中心及主管機關進行上市(櫃)審查後而得交易，故認購(售)權證之當事人乃係發行人與持有人。然而，選擇權契約是由買方與賣方(即投資人)向經紀商下單委託買賣，在交易所內之結算所經撮合後成交，並向結算所繳交權利金後，結算所會承擔賣方義務，成為選擇權契約之一方當事人。

(3) 發行數量、價格與履約價格之不同

依據《臺灣證券交易所股份有限公司認購(售)權證上市審查準則》第 9 條第 1 項本文規定：「發行人於取得主管機關認購(售)權證上市時，應檢具認購(售)權證上市申請書，載明其應行記載事項，連同應檢附文件，向本公司申請；經本公司審查同意其發行計畫後，即出具同意函，並函報主管機關備查。」。又依《臺灣證券交易所股份有限公司認購(售)權證上市契約準則》第 4 條第 1 項之規定：「認購(售)權證上市契約內應載明申請上市之認購(售)權證種類、發行日期、增額發行權證簡稱、增額發行權證代號、行使比例、存續期間、標的指數、標的證券或證券組合、發行單位總數、發行價格、履約價格(指數)、履約期間(或日期)、其他發行條件、流動量

提供名稱及流動量提供者報價方式。」。是以，權證之發行數量、發行價格、及履約價格等條件，係在發行時即已確定。然選擇權契約除無發行價格外、履約價格亦視選擇權的現貨價格高低，由交易所依一定的原則，陸續推出不同履約價格，稱之為選擇權之系列(series)，每一個不同履約價格之選擇權視為不同的契約，分別進行交易。

(4)流通性之不同

權證因具有價證券性質，因此只要在權證到期前，持有人皆可以交付權證之方式在交易市場上將權證轉售出去，權證之交易係對發行人請求履約權利的移轉，與一般買賣股票之股權移轉類似，具有流通性。然而，選擇權的交易契約之成立與權利金的收受，並無證券的移轉交付，選擇權交易買方支付權利金取得權利，賣方收取權利金承擔義務，選擇權不能轉讓給他人，僅能於到期前(時)行使選擇權進行結算交割，或到期前進行反向沖銷了結部位，並無流通性之特質。

參、現行偵辦實務與困沼

一、權證法律適用及價值特性

(一) 權證與證券交易法關係

我國為促進證券市場流通性及國際化，並增加投資人投資工具多樣化與其他避險管道，遂於民國 86 年引進標的證券發行公司以外之第三人所發行之認購(售)權證。並由主管機關財政部證券暨期貨管理委員會於同年 5 月 31 日訂定《發行人申請發行認購 (售)權證處理要點》以為規範。該要點係針就權證發行人資格要求及認可、認股權證連結之標的、相關禁止行為與認股權證發行計畫應記載事項作初步規

定。惟為符合行政程序法第 150 條，關於行政機關之法規命令，應基於法律授權規範之意旨，後於 89 年 11 月 3 日依證券交易法第 22 條第 1 項規定，訂定《發行人申請發行認購(售) 權證處理準則》，同時停止《發行人申請發行認購(售)權證處理要點》適用，後迭經 10 次修正，後於 101 年 7 月 10 日，由時任主管機關金融監督管理委員會 修正，並再次更名為《發行人發行認購(售) 權證處理準則》。

另依民國 92 年財團法人中華民國證券櫃檯買賣中心發布，92 證櫃交字第 06465 號公告，訂定《財團法人中華民國證券櫃檯買賣中心證券商營業處所買賣認購(售)權證審查準則》，使權證除於證券交易所交易外，亦得於櫃檯買賣中心交易。準此，現行認購(售)權證之管理，係屬有價證券一種，殆無疑義，然權證是否係證券交易法第 6 條所規定之有價證券，而有證券交易法或相關證券法規之適用，並受主管機關拘束，不無疑義。

復據《證券交易法》第 6 條第 2 項規定：「新股認購權利證書、新股權利證書及前項各種有價證券之價款繳納憑證或表明其權利之證書，視為有價證券。」故我國證券交易法所規定之有價證券限於證券交易法第 6 條所示部分。惟權證既非政府債券、公司股票、公司債券，亦非公司法第 267 條及第 240、241 條之員工、股東等新股認購權，故權證必須符合證券交易法第 6 條第 1 項後段規定：「經主管機關核定之其他有價證券。」始足當之。按財政部 86 年台財證(五)字第 03037 號函釋：「非由標的證券發行公司所發行之認購 (售) 權證，其募集、發行與交易等相關事項均應受我國證券管理法令之規範。」是以，認股權證係前開函釋所指之有價證券，且依該函釋說明事項所載：「依證券交易法第六條第一項規定辦理。」足證認股權證即為證券交易法所規範之有價證券，而有證券交易法及其相關法規之適用。

(二) 權證價值特性：

1. 標的價值

依據「臺灣證券交易所股份有限公司認購(售)權證上市審查準則」第10條第1款及第2款前段規定：「發行單位五百萬單位至五千萬單位。每一發行單位價格不低於0.6元(含)」、「認購(售)權證自上市買賣日起算，其存續期間須六個月以上，二年以下」，由此可窺知權證持有人持有時間相當短，故連結標的股票的價格變化，對權證價格影響變化甚大。職此，權證連結標的資產短期走勢或價格變化之漲、跌或盤整，對權證持有人而言至關重大。短期內，能夠刺激標的資產價格走勢的不外乎除權息行情、法說會行情、企業併購、策略聯盟、董監改選及產品訂單等題材性話題。上述的行情及題材性話題，均足以刺激標的資產短期內股價走勢。一般而言，標的資產股價越高，認購權證的價格亦會越高，而認購權證被履約的機率越大；反之，標的資產股價越低，認售權證的價格會越高，而認售權證被履約的機率越大，因此關注標的資產未來的走勢便相當重要。

2. 時間價值

權證價值係由內含價值與時間價值組成，內含價值為權證處於價內所含價值；時間價值則為權證在到期日前，可能變成價內所反應之價值，時間價值隨著越接近履約日而逐漸遞減，甚至趨近於零。申言之，權證掛牌上市時，投資人所購買的大部分為該權證之時間價值，然而，當權證到期日僅餘數日時，若該檔權證仍屬價內，則係因該檔權證內含價值所致。

3. 價內外程度

權證價格既與連結標的價值具有高度連動性，市場上一般均以Greeks 風險因素中的 Delta 來做判斷，用來衡量權證價格對標的

證券變動的敏感程度。對於認購權證而言，當標的資產股價高於履約價格視為價內(in-the-money)；反之則為價外(out-the-money)。如標的資產股價遠高於履約價格，稱為深度價內(deep in-the-money)，則 Delta 值越趨於 1，而深度價外時，Delta 值越趨於零，因此認購權證於到期時轉為價內的機率越小，而愈價外的權證，其權證價格就越低，槓桿的效果就越大。

4. 隱含波動率

隱含波動率係根據權證市價反推之標的資產價格預期波動率，亦代表權證的價格，簡言之，即為權證市價中，所隱含大家對股價未來可能的看法。當權證到期日還很長時，其隱含波動率相對穩定；隨著到期日的接近，隱含波動率即變為相對不穩定。其係因權證愈接近到期日，連結標的之任何走勢，都會使當時至到期日之間的隱含波動率急遽上升。隱含波動率越小，權證價格相對便宜；反之，隱含波動率越高，代表投資人對股票未來波動度的預期越高，股價愈趨活潑，交易也愈熱絡。

二、利用權證犯罪類型及成因

(一) 權證發行人不當行為：

《發行人發行認購(售)權證處理準則》第 3 條第 1 項規定，發行人係標的證券發行公司以外之第三者，且同時經營有價證券承銷、自行買賣、行紀或居間等 3 種業務者，同時享有銷售權證收益、手續費等相關獲利。對發行人而言，若權證持有人於權證到日後不履約，則發行人即享有前述利益；縱權證持有人到期日後選擇履約，倘發行人於發行時即採取相關避險措施，亦難以遭致無法預期之損失，故對權證發行人而言實係獲利可期。然權證發行人為追求利益最大化，亦有可能以下述手法，進行對證券交易市場上投資人不利

之發行行為：

1. 發行人調整隱含波動率

隱含波動率已如前述，係權證市價中，所隱含大家對股價未來可能的看法，且多由發行人自行操控其計算方式。在無人為刻意操縱之情形下，隱含波動率升高，代表投資大眾預期權證所連結標的有上漲空間，未來交易會變得活躍；反之亦然。除了權證所連結之標的證券外，隱含波動率也須有漲幅，若隱含波動率一直被調降，除非標的證券股價漲幅能大於隱含波動率變動幅度，權證價格才有機會漲。是以，發行人經常於發行權證之初，開出較高隱含波動率之權證，吸引投資大眾購買，待投資人購買後，再逐漸調降隱含波動率，尤其是委買之波動率，使持有權證之投資人不願或難以售出手中權證，進而造成損失，尤其是以下數個容易衍生發行人不當調降隱含波動率之時點：

(1) 標的證券價格大漲或大跌

由於權證價值係與連結標的證券相關，若標的證券大漲，則認購權證價值必然上升；若標的權證大跌，則認售權證價值亦會上揚。權證發行人為避免發生與投資人發生對賭情形，於發行權證時必然會買進或賣出標的證券，作為避險部位。從而，若發行人避險部位發生大量虧損時，便有可能調降隱含波動率，將虧損轉嫁至投資人之不當行為。

(2) 權證交易暴量

蓋權證發行人為營造權證市場交易量活絡現象及市場流通性，均會於市場上自行掛單買賣，形成買單及賣單不一定是發行人之造市單，以維護權證市場交易品質。惟若發行人手上權證降低不足以造市，甚或售罄時，由於發行人已無法掌況盤面，權證的價或量便可能會偏離理論價，而由市場上不肖投資人藉由大量買賣，不法炒作

權證價格。除前開因權證發行人手上握有之權證數量減少，致其維繫權證合理價格的能力降低之問題外，不肖權證發行人亦可能因權證交易量忽然暴量，而調降委買隱含波動率，避免投資人短期內出脫手中權證，致發行人獲利降低或造成損失。畢竟權證發行人因投資人買進權證，而須於證券市場買進標的證券以避險，然成交量不大之標的可能因為發行人避險動作致股價上漲，造成投資人即刻賣出手中權證，而使發行人遭受損失。是以，為避免損失權證發行人使得輕易更動隱含波動率之數值，使權證投資人權益受損。

2. 發行低價權證

按權證特性係以小博大、低成本高槓桿，故不肖權證發行人為滿足投資人貪小便宜心態，在發行之初，即發行看似低價權證，以吸引投資人購買。惟除權證之報價外，權證仍應考量所連結標的證券之股價、權證履約價、隱含波動率、到期日及行使比例等因素，非僅以價格為決定因素。申言之，雖依《臺灣證券交易所股份有限公司認購(售)權證上市審查準則》第 10 條第 1 款規定，權證每一發行單位價格不低於新臺幣 0.6 元(含)，然此項規定只要透過發行時調高隱含波動率使得發行價格剛好超過 0.6 元即可，其後發行人亦可自行調整隱含波動率，進而坑殺投資人。故該等接近到期日、行使比例過低，或在深度價外之權證，能否因時間因素而使權證價格在到期日前提昇，亦為權證發行價格外，投資人需考量之重要因素。

3. 現金結算時，壓低履約結算價格

權證履約方式依《臺灣證券交易所股份有限公司認購(售)權證履約應注意事項》第 1 條第 5 款 之規定有證券給付、現金結算及證券給付，惟發行人(持有人)得選擇現金結算三種類型，其中以證券給付為履約方式者，由於權證發行人之義務即為依照約定價格給付一定數量證券之義務，權證持有人係因看好證券後勢而持有，於履約

過程由權證持有人轉而為證券持有人，受到不肖權證發行人動手腳之機會甚低。但採現金結算者，係權證投資人向發行人主張履約時，將約定履約價與標的證券市價之間的差價作現金結算，發行人自無須移轉標的證券股份予投資人，且其既於現貨市場從事避險，自得於投資人請求履約時，自證券交易市場賣出標的證券，換回現金給付予投資人，完成履約程序。此時即可能因權證發行人故意壓低履約時之結算價格，而使投資人受到獲利減損之不利益。

(二) 投資人之操縱行為

權證發行人自己或其委任之流動量提供者有為發行人之權證提供流動量及報價管制之義務，以供投資人瞭解權證價格及其流動量，故權證發行人具有掛出買、賣牌價，亦即「造市」之義務。惟在權證交易量暴增，發行人手中持有權證部位為有能力投資人大量買進，而無法有效發揮造市義務，維繫權證合理價格時，即有可能產生權證市場交易價格掌控在有心炒作權證價格之投資人手中，成為市場唯一報價者，進而坑殺投資大眾。

1. 以人頭戶操縱權證價格

權證既係有價證券一種，且為證券交易法第 6 條第 1 項後段所稱「經主管機關核定之其他有價證券」，自亦適用證券交易法第 155 條第 2 項，準用同條第 1 項之規定，而有操縱行為相關規定之適用，合先敘明。

證券市場所謂之「人頭戶」並非法律名詞，依一般之觀念，係指行為人基於某種特定目的，而以他人名義於證券商開立帳戶，或利用他人已開立之證券帳戶買賣有價證券，並就該證券帳戶交易所得自負盈虧，亦即取得人頭戶使用之途徑應有「以被授權人身分代理開戶並使用」、「借用他人已經開設之帳戶」等 2 種情形。至於人頭戶之來源除有為他人所盜用者外，另包括行為人藉其親友名義所為，

或負責人要求所屬員工開設後供其使用，甚至有由證券商營業員提供者；簡言之，人頭戶就是形式上與實質上的證券買賣主體不一。除行為人應負證券交易法之刑責外，人頭戶則應視其知情與否而論以不同責任。亦即，如人頭戶與行為人間有犯意聯絡及行為分擔，則應視為共同正犯；如人頭戶知情而僅提供帳戶予行為人使用，卻無犯意聯絡及行為分擔，則視為幫助犯；至人頭戶如被盜用而不知情者則不論以刑責。故按前述見解，若僅單純出借帳戶，而未參與犯罪謀議，亦不知借用人使用之目的者，即屬所謂善意出借人，而難科以操縱股價犯罪行為人之正犯或幫助犯之責，造成犯罪行為人有意使用人頭帳戶進行交易，隱匿或掩飾其犯罪行為，並以該等人頭帳戶切斷偵查線索；而出借帳戶之人，又因無法追究其刑責，在犯罪行為人利誘之下，即任意出借其帳戶，供作犯罪使用，形成犯罪黑數。然出借帳戶之人，既知他人借用之目的在於進行股票交易，而依其等智識、經驗又應無不知如於證券市場以合法方式買賣股票當可以自己帳戶為之，斷無需要借用他人證券帳戶交易之理，卻仍謊稱善意、事前不知情或無預見，而無幫助或共同正犯之犯意，實有疑義。

另觀諸證券交易法第 155 條，並未就操縱股價進行定義，惟一般而言，「操縱股價」，是指以人為方法使證券市場供需力量無法發揮其自然調解作用，而將特定之證券價格控制於某一水準，操縱者可按此價格出售或買進，或利用此等價格取得一定利潤或避免損失之發生，且出售價格通常會高於正常供需所決定之價格，而其買進價格多會低於正常供需所決定之價格。為維持證券交易市場公平性，證券交易法雖僅於第 155 條第 1 項第 4 款及第 5 款明定，自行或以他人名義所為之操縱行為，均在處罰範疇，然不論第 155 條第 1 項各款之操縱行為，皆有可能係行為人透過人頭帳戶所為，其可能態樣如下：

(1)首須在交易市場上持續買進特定權證，減少市場上流通之籌碼並取代發行人成為市場上唯一報價者，同時，為避免引起證券交易所等監視單位注意，而大量使用人頭戶，以分散於多家證券商而逐步買進。

(2)再藉由相對委託交等方式增加該檔權證之成交量，製作交易活絡之假象。

(3)末投資人陸續在權證高點委託買進後，行為人於其手中之持股已達獲利之程度後，即開始大量在市場上拋售所持有權證予其他不知情之投資人，牟取不法暴利。

此類權證交易市場之操縱行為，多係選定深度價外、接近到期日，且即使到期，亦無履約價值之權證。蓋此等權證不僅與連結標的股票連動性低，且時間價值亦隨到期日之接近而趨近於零，更遑論不具有價內之內含價值。換言之，該等深度價外權證價值，已與標的股票股價脫鉤，縱標的股票股價有所漲跌，權證價格仍不因此而有所變動亦幾無履約價值，故權證價格極為低廉。不法投資人即針對此類權證，利用人頭帳戶大量逢低買進，製造交易活絡假象，並買足市場上籌碼，成為市場中唯一報價者後，再以非法成立之股友社或投資顧問公司名義，大量 **CALL** 客，輔以低成本槓桿、高獲利之話術，吸引一般市場投資人買進，待權證價格拉抬至不合理價位後，即全數出脫持有權證，造成市場上投資人之損失。

2. 違約不履行交割

此類不法投資人，係挑選成本低廉之認購權證，並使用其實質掌控之人頭帳戶，先分別低價大量買進，造成市場上該檔權證「鎖單」，而使其他不特定客戶無法買進，再使用旗下其他人頭帳戶，以相對成交方式大量買進，拉抬權證價格後，復將一開始購入權證之人頭帳戶所持權證全數賣出，從中賺取差價，牟取不法暴利。至於其他

認購權證之交易部分，則違約不予履行交割，使證券商蒙受不法損失，而足以影響市場秩序。

三、偵辦困境與爭點

(一) 不法操縱行為之「連續」如何認定

證券交易法第 155 條第 1 項第 4 款規定，對於在證券交易所上市之有價證券不得連續以高價買入或低價賣出之行為。其目的在維持證券市場交易之公平及自由性並維持交易秩序避免投資大眾遭受不明損失。故首先須討論須有幾次使購成連續之要件。一般學者認為只要兩次以上即構成連續，惟實務上連續交易往往持續一段時間方能得知，故實務案例多以日數為計算標準。從而，對於深度價外之權證，不法投資人僅於單日以單筆或數筆大量委託買進認購權證之操縱行為，即應就該行為整體以觀，只要該投資人主觀上有抬高或壓低某種權證之意圖，基於此概括之犯意為兩次以上之買進或賣出，即符合連續交易之連續概念。

(二) 不法操縱行為之高價買入、低價賣出要件

高價與低價是相對性概念必有客觀比較始能知其高低，而證券交易法第 155 條第 1 項第 4 款所謂「連續以高價買入或低價賣出」在美國及日本證券交易法均無類似本款「以高價買入或低價賣出」之用語，而係以行為人作連續買賣，以抬高或壓低證券價格或造成交易活絡之現象為要件。早期實務見解雖有以「漲跌停價」為標準者，然近年來所謂「連續以高價買入」，係指於特定期間內，逐日以高於平均買價或接近最高買價或以最高買價(或於特定期間，以低於平均賣價，或接近最低賣價，或以最低賣價)連續買入或賣出而言。

惟事實上操縱權證市場行情者未必以高於平均買價，接近最高買價之價格或以最高之價格買入之方式，有時會以反覆洗盤之方式先拉

高後再殺低出貨，一段時間後再拉高方有創新高之可能完全視當時市場之情形及投資人心態而定。故以連續高價買進或低價賣出為本款犯罪行為之構成要件，亦未盡妥適，而造成主觀上有操縱權證價格之意圖，客觀上卻不符構成要件高價買入或低價賣出之行為致無本款適用之窘境。

肆、案件查處相關對策芻議

權證係衍生性金融商品，其價格取決於標的證券價格、履約價格、利率、標的證券價格波動率及到期日期間長短等因素。事實上，權證價格與其連結標的股票之連動性並非緊密相連，致權證持有人無法僅就連結標的股票價格變動，而充分反應在權證價格上。此外，權證市場上之流通性仍顯不足，尤其在低價或隱含波動率甚低之權證上，更因權證發行人怠於發揮造市者功能，使權證市場上之報價易於集中在有心操縱價格之投資人手中，未僅就上開論述提出建議如次：

一、偵查階段

(一) 有無經營不法投資顧問公司

一般而言，不法行為人為利日後出脫手中權證或製造市場上交易活絡假象，均須先建立資訊傳遞管道，成立投資顧問公司即為適例。蓋該等投資顧問公司成立時，均會大量聘僱 **CALL** 客人員，再由主謀者提供客戶名單、話術及教戰守則，由 **CALL** 客人員向不特定大眾傳播不實訊息，待建立信任度及一定之客戶名單後，即於證券交易市場上炒作籌碼，吸引客戶買進或賣出，再出脫手中持有部位，賺取不合理之價差。而該等不法投資顧問公司則解散或由主謀改弦易轍後另起爐灶，續為上述不法行為。是以，若能於接獲線索時，掌握投資顧問公司營業地點，客戶名單，即能防患於未然，避免日

後追查不易之窘境。

(二) 清查人頭關聯戶

權證與一般炒作股票等有價證券不同處在於，權證價格相對低廉，市場上發行數量亦有不得超過該標的證券發行公司已發行股份總額扣除全體董事、監察人應持有之法定持股成數、已質押股數、新上市公司強制集保之股數、依「上市上櫃公司買回本公司股份辦法」規定已買回未註銷之股份、經主管機關限制上市買賣之股份後 22% 之限制。故不法行為人即易蒐集不相關之人頭證券帳戶，大量買進低價權證後，復以相對委託方式，對作抬高權證價格。故此，須注意帳戶提供者與行為人間之犯意聯絡及有無證券商從業人員對行為人之不法目的有無認識，從而提供助力，而有幫助犯之適用。

二、權證發行人風險控管

依據《台灣證券所股份有限公司(售)權證發行人重大訊息之查證暨公開處理程序》，發行人對於重大訊息有按時或於大眾媒體報導與事實有不符時，向交易所申報之義務，除此之外主管機關與證券交易所亦課予權證發行人實施相關風險控管義務。分為以下點：

(一) 設立專戶

發行人應於初次發行國內及以國內證券為標的證券發行海外認購(售)權證時，向證券交易所股份有限公司申請設立專戶。而該專戶應作為發行認購(售)權證後建立避險部位及將來投資人要求履約時作為履約專戶之用。顯見，該帳戶即為建立避險部位及履約專戶之用。發行人設立之專戶一律設於自營商帳號下，且前開避險專戶帳號一律為 888888-8，均須先向證券交易所股份有限公司申報，並只得買賣因避險所採之避險金融工具，且該專戶內之有價證券一律不得辦理質押。

(二) 避險操作

權證持有人於履約期間或特定到期日，得按約定履約價格向權證發行人購入或售出標的權證，或以現金結算方式收取價差，自應建立避險部位，避免權證持有人履約時導致大幅損失。而發行人因避險所採用之金融工具，應以相關之有價證券或以同一標的證券之衍生性金融商品為之。此外，發行人就所發行認購(售)權證之避險買賣不得有影響市場價格公平性及損及投資人權益之情事，並應配合訂定及執行有效之內部控制制度，且應於每月 5 日前，將買進、賣出相關資料函報證券交易所股份有限公司。

三、增加權證市場交易流通性

流通性係指變現的能力，於證券交易市場而言，即為能否於權證交易所或櫃檯買賣中心以合理價格順利進行買賣之情形。由於權證發行之數量及規模通常較所聯結之標的證券小，故其流通於交易市場的數量也相對較少。容易產生因交易量少而賣不出權證之流動性風險。或是市場上權證被有能力之投資人全數買進之情形發生。此種情況尤其在即將接近到期日、時間價值趨進於零之權證尤為明顯。職此，證券發行人即須發揮證券市場上流動量提供者之角色。

依《臺灣證券交易所股份有限公司認購(售)權證上市審查準則》第 9 條第 2 項規定，只要距權證交易日至少 10 個營業日，且流通在外比率達 80%以上，發行人即可以相同之發行條件增加該檔權證之發行數量，避免有心人士搜刮權證部位，扮演造市者角色坑殺其他投資大眾。

伍、結論

證券交易市場無論市場投資人買賣權證是為了操作槓桿投機獲利，抑或是將權證作為股票避現工具，均為企業界得以籌資，投資人得以投資之橋樑，惟若證券交易之過程中有詐欺、操縱等情事發生，將影響一國或一地區經濟

發展。因此，建立一個自由、公開的市場機制來決定證券之價格形成極為重要，世界各國證券交易法均明文對操縱、詐欺等行為加以禁止。

我國證券交易法於第 155 條第 1 項明文規範證券集中交易市場內之各種操縱行為，並於同法第 171 條予以刑罰制裁。然因前開第 155 條第 1 項各款所規範之構成要件內容並不明確，致司法實務上之應用產生極大之困難。甚且常造成行為人於操縱市場之客觀行為雖符合該款條文之規範，卻因無法證明其主觀意圖而未能予以制裁；反之，單純之投資者卻僅因其投資行為符合客觀構成要件而招致刑罰之不公平結果。是以，為避免無炒作意圖卻因符合客觀構成要件而遭判刑之不公平情形，應參考美、日等國證券交易法規定，「以誘使他人買賣有價證券之目的」為不法炒作之主觀構成要件，始能符合證券交易法第 155 條之立法意旨。

權證既為證券交易法所規範之有價證券，自有證券交易法之適用，對不法炒作行為之認定亦若如是。惟須注意權證交易中隱含波動率市高低，是否受人為操縱因素影響。亦即，權證發行人有無配合交易市場上炒作權證主力，調降隱含波動率，吸引投資大眾買進或賣出權證，事後再任由主力炒作權證價格後，高價出脫權證售予一般大眾，使投資人遭受不法損失之情事，仍有待實務補充及繼續觀察之必要。

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法務部調查局

Investigation Bureau, Ministry of Justice



Starting from early 2016, the global economic momentum has not resuscitated. The financial markets were tightened, and the trading momentum of each country has been very low. The central banks of multiple countries have tried to reduce interest rate or announced negative interest rate as a result, leading to the devaluation of their own currency, or avoiding deflation. However, the US Fed promulgated increasing the rate, contributing to the rise of bonds yield and US-indexed commodities. The stronger USD and stabilized price of international commodities is likely to stimulate the exporting/importing activities of the global economy. Nonetheless, the global economic growth is still rather slow as a result of increased market rates, which is not beneficial to emerging markets, Brexit and weakened economic momentum in China. All these factors impacted Taiwan's economic growth. In addition, the consumers in Taiwan are not very confident about spending, leading to underperformance of domestic investment/consumption, as well as exports. As a result, a lot of illegal economic crimes occurred domestically, such as nonstop cross-country telecom frauds, food safety issue, fake drugs, abuse of repellents and so on, indicating that many ill-hearted business owners seek to profit at the expense of the health of the citizens. We are in the progress of cracking down on these crimes, building a sound ecosystem to ensure food/drug/repellent safety as part of the government priority. With the goal of preventing major crimes, the Bureau will continue to abide by the food safety policies stipulated by the Executive Yuan, and to establish a platform to crack down on



cross-border crimes to maintain justice, and maintain a sound, sustainable, economic, living environment. Looking forward to the future, we take full responsibility and aim to prevent the possibility of money laundering with virtual currencies, corporate corruption (stocks, financial corruption, hollowing out of company assets and infringing of business secrets), the obtaining of profits illegally, the impacting of stock markets with fake foreign accounts, and also massive cross-border smuggling and frauds.

In 2016, the Bureau investigated a total of 945 cases of economic and general crimes, involving 2,550 criminals and NTD\$ 85,946,653,771. The Bureau turned away from a passive attitude to taking the initiative by sharing our experiences and case studies with corporations to assist and educate the corporate owners to prevent illegal matters from occurring and to build crisis management mechanisms since passively waiting for the corporations to report suspicious activity makes it difficult to uncover the crimes. By doing so, we're able to manage our risks and reduce damages. To understand the perspective of the corporate owners, and to help them understand our work and prioritize future tasks during these 2 years, the Bureau hosted "Forum of Looking Back at Corporate Corruption Cases and Looking Forward to the Future" on Nov. 24th 2016, at which many experts from industry, the public sector and the judicial system were invited. Their valuable comments and suggestions will inform our basis as we decide



what areas to focus on in our investigations in the future, as well as in drafting policies and amending current regulations. This forum also helps experts of all fields to understand what the Bureau has been working on and to recognize our roles and responsibilities. The Bureau has done a great deal of work on crime prevention in the past few years, contributing hugely to maintaining the economic growth of the country, protecting the rights of the people and to stabilizing financial market order. However, as society evolves, we still need to continue to monitor stock and financial crime trends in order to adjust our pace and priorities and to live up to the expectations of the people and the government in combatting crimes effectively.

Since the “Cross-strait Joint Fight against Crime and Mutual Legal Assistance Agreement” was signed on April 26, 2009, the Bureau has visited counterparts across the Strait 96 times, exchanged 972 cases for information, collaborated on 28 cases, arrested 49 people from China to Taiwan for investigation, assisted the Chinese government to extradite 1 person, collected evidence for 30 cases, taken back 19 criminals and reported 9 cases of infringement of personal freedom. We’ve managed to achieve a tremendous amount. Based on the current interaction model, we have improved from merely exchanging information to collaborating on investigations, hugely and directly benefiting our work on combating crimes. Based on these developments, the Bureau will continue to interact with our counterparts with sincerity and friendliness



to reach a win-win situation for the collective combat of crimes cross-strait.

This Annual Report provides an overview, presenting the outcomes of investigations into major economic crime cases, of criminal cases against the public good, and of the execution of prevention, training, enterprise anti-corruption experience exchanges, and the development of cross-Strait affairs in the last 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. Additionally, the Annual Report also discusses related issues concerning major economic crimes, recent criminal trends and feature reports presented at seminars to stimulate collective innovative thought. As it is currently time for Criminal Law to begin rolling out a new system, and with the passing of Anti-Money Laundry Law, the Bureau will conduct more training, will integrate information and will update our technical facilities to ensure that we have a sound coherent mechanism for the “Report of Economic Crime Enforcement”. We will continue to combine the powers of all public sectors, collect the expertise of all groups to further our innovation and to combat crimes as soon as they occur with the hope that we will be able to demonstrate the power of our judicial system, to protect victims, and ultimately, to prevent economic crimes. It is our hope that readers will continue to scrutinize the Bureau and to 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 to live up to the expectations of this country and the people.

Shawn ch. Tsai

September 2017



1. Purpose

This Annual Report compiles data and information related to activities against economic crimes that were performed by the Bureau over the year 2016. Statistics have been compiled and analysis performed, and 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 project study 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 future development trends.
- (2) Report are compilations of data concerning economic crime-related investigation and prevention work performed by the Bureau in the last 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, 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:
 - Means no data, or data unknown.
 - 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. Therefore, figures on economic crime cases as tallied by the MJIB are greater than the statistics of the MOJ or other government agencies.



- (6) Referred cases means cases referred to and prosecuted by the public prosecutor’s office and sent by letter to the competent authorities for administrative action.
- (7) The statistical analysis of various types of crimes is made based on cases investigated by the Bureau only. Therefore, the conclusions may differ from some crime studies made by other government agencies.
- (8) The “percentages” listed in tables and charts of this Annual Report are calculated using 2015 as the base year. “Rate of Change” is calculated as follows: $\text{Rate of Change} = [(\text{Current Period} - \text{Previous Period}) / \text{Previous Period}] \times 100\%$.



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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 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 Bureau¹,

¹According to Article 2 of the Organic Act for Investigation Bureau, Ministry of Justice, the Investigation Bureau under the Ministry of

Ministry of Justice; on the basis of Article 3 of the 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. Its scope of 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 Section², the Crime Investigation Section, and the Cross-Strait Affairs

Justice (MJIB, hereinafter referred to as “the Bureau”) is in charge of the following: 1. Prevention against domestic insurrections. 2. Prevention against foreign aggression. 3. Prevention against disclosure of classified national information. 4. Prevention against corruption and investigation of vote-buying during elections. 5. Prevention against major economic crimes. 6. Prevention against narcotics. 7. Prevention against money laundering. 8. Prevention against computer crimes, information security authentication, and information and communication security management. 9. Coordinated prevention against organized crimes. 10. Investigations concerning domestic security. 11. Coordination and implementation of institutional infrastructure security operations and national infrastructure security details and related education. 12. Coordination and correspondence between related domestic or overseas institutions, international collaboration, national security investigation involving a foreign country, and assistance in investigating and tracking international crimes. 13. Collection, filing, research and analysis of cross-strait status and criminal activities. 14. Counseling, planning, and management regarding domestic security and criminal investigation and prevention. 15. Chemistry, documentation, physics, forensics and technology support. 16. Support in communication surveillance and management of evidence collecting devices. 17. Management of the Bureau’s properties, documents, files, cashier and general affairs. 18. Communications on the Bureau’s tasks, acceptance of petitions and reports, visit reception, news contact, public service, and other public affairs. 19. Audits of MJIB special agent ethics, supervision and inspection of operations. 20. National security and national interest-related investigations and infrastructure security upon special orders from higher-ranking authorities

²The Bureau established the Anti-Corporate Corruption Division on July 16, 2014 in accordance the instructions of the Executive Yuan to prevent corporate corruption and major economic crimes.

Section³. Separately, they take charge of the following operations⁴:

- (1) Planning, directing, coordinating, and evaluating preventive measures for serious economic crimes;
- (2) Planning and executing preventive approaches towards serious economic crimes;
- (3) Investigating, and directing and evaluating investigation of serious economic crimes;
- (4) Guidance and review of detection, investigation of corporate anti-corruption cases;
- (5) Comprehensive international criminal affairs and seizing 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 action in the prevention of economic crimes.

³According to the Bureau's letter Diao-Ren-Yi-Zi No.10406500210 dated January 7, 2015, Division for Arrest of Fugitives was renamed Cross-strait Affairs Division in charge of arresting fugitives fleeing to China, Hong Kong, and Macao, secretariat of cross-strait joint fight against crimes, and transferring the pursuit of criminal fugitives fleeing to countries (areas) outside China, Hong Kong, and Macao to International Affairs Department, which shall take effect on January 16, 2015.

⁴Please refer to Article 7 of the Regulations for Departmental Affairs of Investigation Bureau, Ministry of Justice.

III. MJIB Recognition Guidelines for Serious Economic Crimes

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) in 1980. In 2004, as crime patterns and related dollar amounts changed along with economic development and financial liberalization, the MOJ amended the definitions of “Serious Economic Crimes” to reflect the status quo and issued a letter under Fa-Chieh-Tze-#0930803048 containing the clauses “Special Notes for Serious Economic Crimes Investigated” for Prosecutors Offices and other remarks on August 26 of the same year as guidelines for prosecutors to swiftly take on serious economic crime cases. A letter of amendment under Fa-Chieh-Tze-#0970801707 was then announced on May 19th, 2008. The “Recognition Guidelines for Serious Economic Crimes⁵” was established and approved by the Ministry of Justice on January 7, 2009, according to the above-mentioned special notes. 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

⁵For detailed information, please refer to the Notes 3 & 4 of the Prevention and Investigation of Economic Crime Yearbook 2009 of the Bureau.

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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, New Taipei, Shilin, Taoyuan, Taichung, Tainan, and Kaohsiung District Court, where the number of victims reaches over 50, or the dollar amount involved exceeds \$20,000,000.
 - (2) For 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 Articles 2 of the Punishment of Smuggling Act;
 - (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 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 Act Governing Punishment for Damaging the 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 Articles 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 Paragraph 1 of Article 58 of the Financial Holdings Company Act;

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- (10) Offenses as stipulated in Articles 58, 58-1, 59 and 60 of the Financial Management Act;
 - (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 Articles 167, ParaGraph 5 of Article 168, Articles 168-2 and 172-1 of the Insurance Law;
 - (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 Protection Act;
 - (18) Offenses as stipulated in Article 148 and ParaGraph 1 of Article 149 of the Consumer Insolvency Proceedings.
4. Offenses as stipulated in ParaGraph 1-2, ParaGraph 7-10, ParaGraph 12-17, and ParaGraph 2-1 of Article 3 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 Execution of Economic Crime Prevention

The 129th Inter-agency Meeting on Execution of Economic Crime Prevention was held on December 1st, 2016 with the following important tasks accomplished:

1. Measures Taken for Prevention of Economic Crimes

(1) Fair Trade Commission, Executive Yuan

The Commission handled 2 cases involving violations of the Fair Trade Act forwarded by the MJIB, processing 12 cases sent by letter to MJIB.

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

Complying with the decision made on February 19, 2003 by the Financial Crime Investigation Taskforce, an affiliated unit of the Financial Reform Subgroup, Executive Yuan, the Bureau subsumed insurance crimes into the scope of financial crimes, and requested competent authorities to coordinate relevant organizations to regularly hold professional training in financial crime prevention for prosecutors, police officers, and judicial officials. The Insurance Bureau coordinated with the Insurance Anti-fraud Institute of the R.O.C., the Taiwan Insurance Institute, the Life Insurance Association of the R.O.C., and the Non-life Insurance Association of the R.O.C. to hold the “Symposium on Insurance Crime Prevention,” from August 10 to 12, 2016. The 150 participants included judges,

prosecutors, MJIB officers, officers of the National Fire Agency, the Criminal Investigation Bureau, Ministry of the Interior, and insurance claims supervisors of the insurance industry.

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

The Bureau cooperated with other agencies in various tasks 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 5 foreign fugitives after informing related embassies for assistance. Among these suspects, we successfully extradited Mr. Hsu and Mr. Chen back to Taiwan.

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

1. MOEA hosted 2 coordination meetings to carry out the goal of protecting intellectual property rights on February 26th and August 29th, 2016 to present reports about “Concepts of copyright for citizens using social media such as Facebook and YouTube” and the Ministry of Justice’s “Notes of Executive Sectors handling violations of Business Secrets Acts”. The meeting also promoted education concerning the related laws of patent and copyrights in line with the new Criminal Law “Draft Amendment 98 of the Copyrights Law”, “Draft Amendment 98 of the Trademark Law” (the effective date of the former one is on December 01, 2016 and the latter is subject to announcement by the Executive yuan) completed on July 01, 2016.

2. Team 2 of intellectual protection has handled a total of 2,167 cases related to intellectual property rights infringements from January to the end of October 2016, sending 2,491 suspects to court. Among these cases, there are 1,554 cases related to violations against trade marks, or 1,730 suspects; 613 cases pertinent to violations against authorship, or 761 suspects. In terms of categorization, there are 1,823 cases related to infringements of internet rights, which totals 84.13% of the 2,167 cases.

3. Update from MOEA on preventing economic crimes: The specialized task force audited CD manufacturers and factories on an ad-hoc basis 303 times from January to October 2016. No violations against the CD Management Acts were found.

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

1. The new Criminal Confiscation Law took effect on July 1, 2016, and all criminal cases are applicable under Article 133 of Criminal Law in regards to confiscation. Under the new Law, the investigation of related cases is not limited to the whereabouts of people and commodities, but also cash flows, especially for financial crime cases . Each enforcement team should pay attention to other related confiscations. Also, even though the new Law has a principle of reserving a judge's ruling in advance, under emergency situations, the enforcement teams are allowed to confiscate goods before reporting to the court. Each financial service should cooperate accordingly.

2. The MOJ is planning to revise a new regulation for the "Anti-Money

Laundering Act”. In the future, financial service institutions and personnel and non-financial services all have to enforce due diligence of their clients, reserve transaction records and report overlarge/suspicious trades. There will be drastic changes in terms of ensuring transparency of cash flows, and therefore, cross-sector collaborations will be needed for future investigations of economic crime. We need to guarantee both the execution of the financial and non-financial services, as well as the enforcement of anti-money laundering behind the scenes. In line with the third round peer review of the APAC Anti-Money Laundering Organization in 2018, we need each team and unit to push the enforcement of policies, provide training on cash flow investigations, and review performances on a regular basis to ensure that we can improve our enforcement of anti-money laundering policies.

(6) Taiwan High Prosecutors Office

1. Total cases: (1) From January to October 2016, the Taiwan High Prosecutors Office has investigated a total of 246 cases. (2) Each district court of the Taiwan High Prosecutors Office has restricted a total of 1,484 people from traveling abroad from January to October 2016.
2. The “Anti-Stock Vulture” Team was established on September 01 2016 to maintain economic order and ensure investors’ rights, and to prevent investigation processes from leaking and profiting opportunists. On September 05 and 30 of 2016, the team conducted the meetings “Discussions on how to prevent inform-

ation leakage that contributes to abnormal shorting during executive and judicial investigations”. In the meetings, we invited FSC’s SFB, the Executive Bureau, TSE, TPEX, the Economic Crime Prevention team of the Investigations Bureau, prosecutors of MOJ stationed in FSC, Executive Investigators and Prosecutors of the Taiwan High Prosecutors Office to discuss how to formulate a mechanism.

3. On April 28th 2016, we established a “Platform for cross-border tracking of telecom frauds” with the goal of ensuring that assets that victims have lost during telecom frauds can be returned as soon as possible. Besides the first and second trial prosecution institutions, the members of this Platform include the National Police Agency of the Ministry of Interior Affairs, the Investigation Bureau of MOJ, NCC, FSC, the Department of Commerce under MOEA, NCCC, FISC, and so on. During multiple meetings, the team members proposed effective solutions and measurements to prevent telecom fraud criminals from withdrawing any money stolen and for the confiscation of illegal assets etc. It is our goal to disrupt similar crimes from happening and effectively track them to ensure that we are able to conduct a thorough investigation, to confiscate all the illegal assets and to return as much as possible to the victims.
4. A request for Prosecutors Teams at each level of the court to create “Special task forces for the tracking of illegal assets” and a single contact window. In line with the new Criminal Confiscation Law,, each prosecutors team should build a “Special task force

for the tracking of illegal assets” to enforce the targeting of high exposure cases and incidents that the general public especially resent, such as drug dealing, fraud and financial crimes, food safety etc. The team should also calculate the profit of illegal acts to prevent criminals from profiting and repeating their crimes.

(7) National Immigration Agency, Ministry of the Interior

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

1. 785 security cases were listed.
2. 390 security cases were seized.

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

From January to October, a total of 798 cases of economic crime and general crime, involving NT\$5,961,172 and 1,983 suspects were transferred to Prosecutor’s Offices. (Additional investigations of 31 cases of tax evasion, involving fines of \$215,690,000, were transferred to tax collection organizations and customs administrations). These included:

1. Enterprise corruption crime: 86 cases, involving an underlying \$23,226,150,000, of which:
 - (1) Stock market crimes: 42 cases; \$10,139,720,000.
 - (2) Emptying out of assets crimes: 23 cases; \$3,859,040,000.
 - (3) Infringement of the Trade Secrets Act: 15 cases; \$8,416,210,000.
2. Illegal fund raising crimes: 33 cases, involving an underlying \$16,855,470,000.

3. Infringement of intellectual property rights: 54 cases, involving an underlying \$473,690,000.
4. Crimes against public goods: 91 cases, involving an underlying \$69,280,000, of which:
 - (1) Adulterated foods: 101 cases.
 - (2) Adulterated goods: 9 cases; \$38,330,000.
 - (3) Adulterated drugs: 67 cases; \$12,000,000.
 - (4) Usury: 4 cases; \$3,083,000.
5. Telephone fraud and intimidation: 4 cases involving the defrauding of NT\$1,300,000.

2. Presentation of feature reports

Business Secrets Act (proposed by the Intellectual Property Bureau of MOEA)

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

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fieldwork teams. We also closely monitor domestic businesses or individuals that engage in irregular practices and illicit activities, in order to take preventive action in a timely fashion. This year, we gathered intelligence on 608 cases of various financial and operational abnormalities in industry and business and of possible illegal activity, 55 cases of special investigations, and 87 cases of illicit or illegal activities and referred them to the competent authorities (see Tables 2.01 & 2.02 and Graph 2.01).

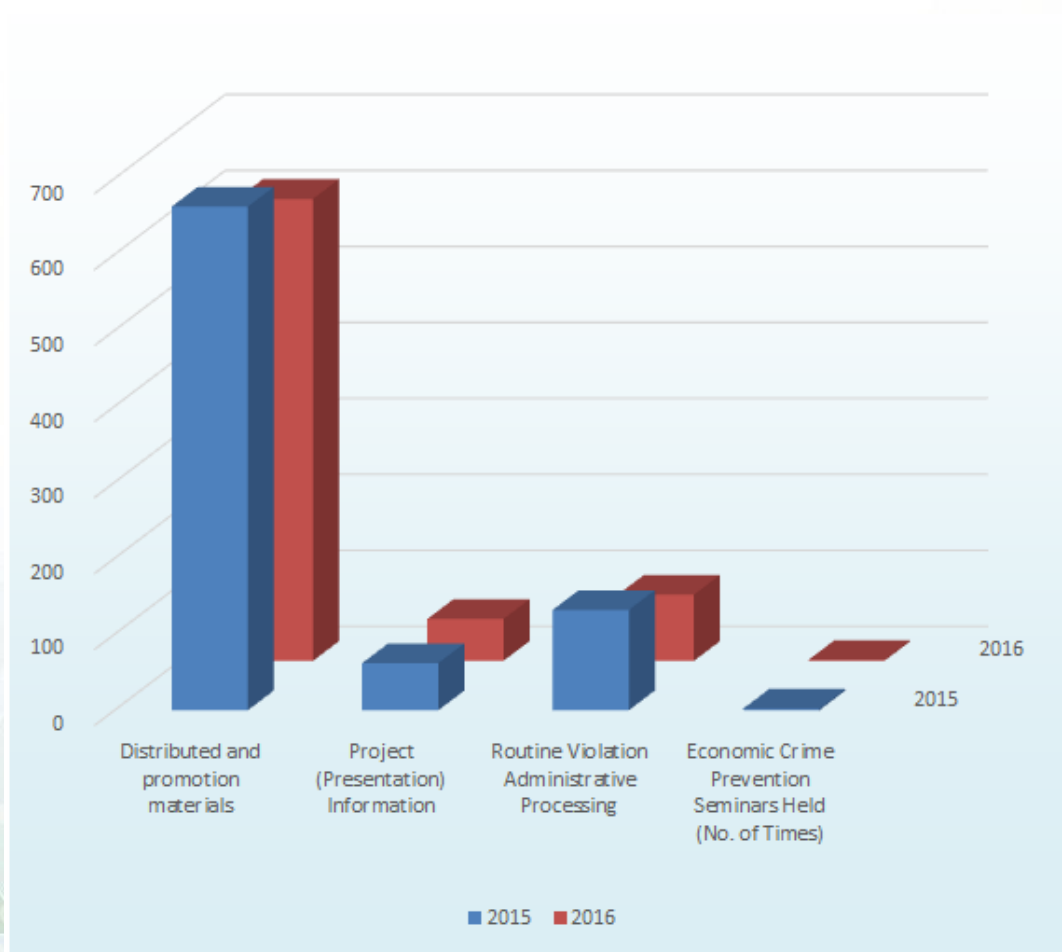
 **Table 2.01** Statistics of Economic Crime Prevention Efforts in 2016

Item Month	Distributed and promotion materials	Project (Presentation) Information	Routine Violation Administrative Processing	Economic Crime Prevention Seminars Held (No. of Times)
Total	608	55	87	1
January	29	0	7	0
February	13	5	4	0
March	43	0	8	0
April	72	1	6	0
May	76	0	8	0
June	102	1	10	0
July	103	8	3	0
August	59	0	9	0
September	30	0	7	0
October	21	0	5	0
November	30	38	6	1
December	30	2	14	0

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

Year \ Item	Information Collection		Routine Violation Administrative Processing	Economic Crime Prevention Seminars Held (No. of Times)
	Distributed and promotion materials	Project (Presentation) Information		
Total	1,271	117	219	3
2015	663	62	132	2
2016	608	55	87	1



Graph. 2.01 Comparison of Crime Prevention Efforts 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. Besides, concerning 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.
- (2) The Bureau compiled and printed the “2015 Compilation of Special Reports” (37 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 3,732 companies and corporations that had a problem with overlarge numbers of bounced checks. After investigation, the Bureau assigned fieldwork teams to investigate 97 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 evidence collection and investigation to uphold economic order.

4. Exchanging Experience and the Establishment of Contact Windows

In order to establish partnerships with enterprises to jointly combat enterprise corruption, assist enterprises to prevent and block insiders, since September 2014 the MJIB has successively visited such enterprises or industrial/commercial groups as Hsinchu Science Park, Taichung Science Park, Tainan Science Park, Foxconn, Formosa Plastics Group and national business/industrial groups to discuss the topic of “Collaboration between MJIB and Private Sectors to Combat Enterprise Corruption” with 158 meetings featuring the “Enterprise Anti-Corruption Experience Exchange”. More than 7,906 companies and a total of 25,342 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 engage in in-depth cooperation with enterprises, to attain advance prevention, in-time discovery, and accelerated investigation performance.

5. Notifying Competent Authorities for Administrative Action

- (1) 5 people, including Mr. Chen in Pingdong County, sold illegal drugs for animals without obtaining certificates. The Bureau sent an official letter to the investigation team of Pingdong County Government, and the county government fined each of the 5 people NTD\$90,000 for violating Article 19 of the Animal Drug Management Act on March 3rd 2016.
- (2) Far East Lan Incorp. had outdated stock of “High fiber cholera

powder”, “konjac noodles” etc. and was audited by the Bureau’s team in Pingdon county, along with Health Bureau experts. The Pingdong County Government fined the company NTD\$420,000 on August 29th 2016 for their violations against Article 15 and Article 44 Section 1 Subsection 2 of the Food Safety Management Act.

6. Holding Symposiums and Collaborations on Economic Crime Prevention

Given that domestic enterprises, specialized groups and the general public have high hopes for the Bureau to take on the responsibilities of anti-corruption, and based on development trends in the past 2 years, reactions from each sector and the examination of future trends, the Bureau hosted a forum on the “Past and Future of Combating Enterprise Corruption” on November 24th 2016 at Taipower Building. We invited the associate general director of MOJ, the chief investigator of the Supreme Court Yen Da-Ho, Vice President of FSC Zheng Zhen-Mao etc. to give speeches. In addition, we also invited experts from related industries, public sectors, academic fields and of judicial laws to discuss specific topics. It is our hope that their suggestions can help us with the future focus of our investigations, in drafting related policies and with amending related laws. There were 3 topics at this forum:

- (1) Fraudulent financial statements, the current status of fake profit reporting and issues

1. Members:

The former chief of the Judicial Yuan Prof. Lai Yin-Zhao was the

moderator, and guest speakers included the dean of National Chengchi University Law School Lin Guo-quan, lawyer Chen Fung-fu from Da-Tong Commercial law, the former general manager of TPEX Zhang Li-zheng, and the team head of the Economic Crime Prevention Bureau Wu Rong-chun. We also had the team head of Investigations at Taipei City Lu Jin-song presenting a report to share his work experiences.

2. Suggestions:

(1) Zhang Li-zheng: OTC companies reporting incorrect profit can usually be detected by checking whether or not these companies have a new transaction model, revenue growth with continuing increases of receivables and payments in advance and identical new customers. However, the most difficult part of this type of case is that it's hard to distinguish between the business risks of uncollected payments and fake revenues, and the difficulty of overseas transactions. These are issues that need to be faced.

(2) Chen Fung-fu: I am offering a few indicators of fake financial reports. Check whether there have been unreasonable increases in a company's gross margins, increases in operation costs (the purpose being to lower gross margins), increases in receivables and uncollected debts. In addition, the Supreme Court has rule No. 1948 from 2016 that provides some standards for detecting financial fraud reports.

(3) Lin Guo-quan: There are rules related to fraudulent financial

statements in Article 171 and 174 of the Securities Transaction Act. However, they do not specify in what situations they are applicable. Moreover, Taiwan needs to understand the roles and responsibilities of CPAs, especially because we rely on them most of the time for financial laws. Because domestic CPAs are relatively cheap as a result of pricing wars, they are not very responsible in their work, while foreign CPAs are often responsible in their work due to their high pricing strategies. The fact that foreign CPAs are willing to actually do due diligence for companies should be examples for our law making.

(4) Recommendations from guest speakers. CPA Hsu Hsung-Xing: There is no specific standard in Taiwan's law in regards to forensic accounting. However, Taiwan has 3 guiding principles for forensic accounting. In addition, it is difficult to judge whether a company indeed reports higher revenues than it actually makes from the perspective of law. I advise people to refer to the experts in forensic accounting and use their opinions as evidence in the court to ensure that judgments of financial statements are reasonable and necessary.

(5) Conclusions from Prof. Lai Yin-zhao: This is a very meaningful forum because it allows those of us from related industries, the government and academic fields to gather together and exchange ideas. From the discussions in this forum and the court rules, we can conclude that there are usually no consistent views on rulings.

And that's why people usually doubt the rules of law practitioners and question why the rules can be so different between similar cases with similar facts. What they do not understand is that there are usually very complicated reasons behind them. It is my utmost hope that you can provide recommendations for law making to the authorities concerned when faced with related dilemmas. For example, what are the applicable situations for Article 171 and 174 of the Securities Transaction Act in regards to the incorrect reporting of financial statements. If we can clarify this point by amending the related articles, we can help the corporations and law practitioners understand where the boundaries are and make our law enforcement more transparent. I really appreciate the Investigation Bureau effort in holding such a successful forum.

(2) Current status and issues of commercial bribery – The Achilles heel of corporate management

1. Members:

Former minister of Ministry of Justice Shi Mao-lin was the moderator, and the guest speakers included the Deputy Dean of Soochow University Law School Wang Hsu-Chi, Taiwan Supreme Court Prosecutor Hsu Yong-qing, the Team head of crime prevention at Foxconn Hong Meng-hong, and the team head of the Bureau's Agency against Corruption Huang Yi-cun. The team head of the Investigation Department of New Taipei City Bureau Chen Mao-yi also presented a report on his work experience.

2. Recommendations:

(1) Wang Hsu-chi: In the recent years, I've seen many Taiwanese managers in China get involved with illegal matters and sneak back to Taiwan once discovered. However, in China's Criminal Law with regards to "Bribery of Non-Governmental Officials", the crime is still de facto. The truth is whether or not the business bribery was intentional: as long as the suspects deliberately disrupted the order of fair trading, then they should be prosecuted; it is not as limited as the rules in Taiwan.

(2) Hsu Yong-qing: There are so many types of bribery in the business world, such as offering mistresses, or providing insider information for the stock market. These crimes occur behind closed doors so you cannot see or catch them. In addition, it is extremely difficult to obtain a license for prosecution overseas and collect evidence. Not to mention that the victims are usually unwilling to cooperate because they are afraid of damaging the reputation of their company, losing a contract, or being inflicted with pressure from company owners. There are so many roadblocks when it comes to investigating commercial bribery. Most importantly, Taiwan's laws and regulations are not well-rounded. So far, we can only investigate suspects in the name of Breach of Trust. Thus, bribery in the business world is still prevalent. We need holistic rules and regulations to curb these habits. In addition, I'd like to remind the investigators that they can only investigate suspects in the name of Breach of Trust.

Other than tracking down illegal assets, they should also figure out whether the suspects violated justice or obstructed the investigation process.

(3) Hong Meng-hong: The CEO of Foxconn has questioned why it took more than a year for the SMT case. I explained that it was because the crime was committed very secretly through 2 ways of money transfer (agency). In addition, it is very difficult to collect evidence overseas with suspects' accounts distributed everywhere else in the world. There is also a requirement for companies suffering from loss to provide evidence in order to be eligible for cross-strait collaborations in the judicial system. In addition, just because someone profits illegally does not necessarily mean that corporations involved suffer from damages. In other words, it is beyond difficult for our investigators to work on business bribery. I'd like to advocate that our government stipulate a "Corporate Bribery Prevention Act".

(4) Suggestions from the guests. Executive Prosecutor Chen Yu-ping: The specifics of corporate bribery law in Taiwan are scattered between different regulations. So in the future, I'd suggest we regulate this type of crime within the Criminal Law or the Securities Exchange Laws.

Suggestions from guests. CPA Hsu Shung-xong: Cracking down on bribery in the business world is crucial for corporate management. We should push ourselves to prevent these crimes and corporations should build a mechanism themselves to prevent bribery

from happening.

Suggestions from guests. Manager Chiu Yong-shung from the Formosa Plastics Group: It's very important that we focus on bribery in the corporate world. Formosa Plastics Group would like to show our appreciation for for all the help and hard work of the Investigation Bureau. It also helps us witness the professionalism of investigations.

(5) Conclusions from Shi Mao-lin: In the past few years, there have been many occasions where managers received kickbacks. The corporate world takes it very seriously. The Ministry of Justice distinguished between administrative corruption and corporate corruption because many people thought they were two different things. However, the Bureau has realized that the future focus should be on investigating major corporate corruption cases. And in the past few years, the Bureau's active approach has received a lot of recognition from many fields and industries. It looks like all the guest speakers and moderators invited today agree upon the concept of penalizing corporate managers for bribery; however, the authorities concerned need to face the difficulties of the investigation process and the feasibility of adjusting regulations. Corporate corruption not only slows down a country's economic growth, but also damages the stability and fairness of capital markets. The Bureau is working on something completely necessary and it will continue to become a very important aspect of our work in the future.

(3) Current status and issues of business secrets infringements – A war of invisible assets

1. Members:

The Deputy President of the Bureau Lin Ling-lan was the moderator. The guest speakers included the Intellectual Property Court Judge Xong Song-mei, Taiwan Supreme Court Prosecutor Chu Shui-jun, Executive Manager of MOEA's Intellectual Property Bureau Legal office Lin Qing-jie, the Legal head of Media Tek Su Wen-tang, and the Economic Crime Prevention Department Bureau team head Lin Wei-cheng. We also had the team head of the Taoyuan City Investigation Department Bureau Lin Shan-jun to present his report and share his professional experiences.

2. Recommendations:

(1) Su Wen-tang: Any prosecution concerning corporate business secrets needs to be well-thought out. First, we need to explain what we'd like to prosecute to the authorities concerned. Secondly, we need to explain how business secrets are disclosed. What we worry about most is that the business secrets are disclosed yet again during the process of prosecution. I'd recommend that the authorities concerned look at the elements of a crime holistically rather than just the 3 elements of the Business Secrets Law. For example, are business secrets developed by the corporation's research and investment? Are the secrets developed to distinguish the corporation from its competitors and therefore make their own products more competitive? Are the business secrets desired by

their competitors? In addition, the corporations have to pay a high price in order to keep these secrets. It's my hope that the public sectors can share some of the costs needed and secure the secrets together.

(2) Lin Qin-jie: Taiwan's regulations for business secrets are very sound and include many types of crimes; however, the enforcement of these laws is far from satisfactory. For example, for water, electricity and gas companies obtaining operations data, whose business secrets are they stealing? What about a Taiwanese company opening a subsidiary in China and the employees in the subsidiaries infringing a business secret? Can the head office based on Taiwan prosecute the employees? What is the difference between disclosing business secrets under Article 317 of the Criminal Law and the business secrets defined in the Business Secrets Act? Must the employees who have left the company keep the secrets indefinitely? These are all pending questions that we need the judicial system to resolve.

(3) Chu Shui-jun: The judicial system of Taiwan is too cheap. I hope we can copy the Korean way of doing things by separating public prosecution into different aspects, including national interests, societal interests, and personal interests. That way, we can ensure that judicial resources are appropriately allocated and leveraged.

(4) Xong Song-mei: The truth is that if a law stipulates every detail,

it does not help when it comes to judgment at court. Keeping a certain level of flexibility helps judges to make calls based on evidence and experience. Especially when it comes to criminal crimes where evidence talks. In a lot of cases, business secret infringements are not going to become a crime and, therefore, the prosecutors can review these cases with more humanity. For example, they can evaluate the roles, duration of employment, importance within a company and important meetings that the accused has attended in order to convince the judge to accept attainable and confirmed evidence and support the infringement against the corporation. The corporations involved will not have to worry about leaking their business secrets again because the ruling will not list what secrets were revealed. Moreover, we need to consider cases where the accused works overseas. For example, if the accused switches from company A to B domestically and does not damage a country's interests, then the judge can take that into consideration. I also recommend that corporations stop focusing on the information in criminal policies. They should think about violations against contracts and prosecute with civil laws. By doing so, the corporations will not have to prove that they have been damaged. Finally, I'd like to show my appreciation to the Bureau's contribution to keeping Taiwan's assets safe. Our court will put our best foot forward and work together.

(5) Conclusions from Deputy President Lin Ling-lan:


Protection of business secrets is a very important issue for all industries and fields in Taiwan. In January 2013, we amended the business secrets law, and ensured penalties for criminals who infringe business secrets to improve the criminal responsibility of foreign burglary. In the law amended, it is specified that "economic spies from other countries involved in the illegal theft of business secrets have impacted the international competitiveness of Taiwan, interrupted corporations' innovation, and posed a threat to our national security". It shows that business secrets are not only the property of enterprises, but also the assets of the nation's people. Once leaked, they will cause irreversible damage, and threaten the country's security. After the law was amended, the Bureau of Investigation began to actively investigate such major economic crimes, especially in the case of major commercial espionage cases. When establishing the Corporate Anti-Corruption Team, we sought to assist enterprises in protecting their business secrets and incorporating them into the scope of corporate corruption. The work of protecting business secrets is divided into two major aspects — one is the investigation of the case to crack down on crime, and to stop the damage expanding in impact the the industry overall. On the other hand, we'd like to learn from experience to give feedback to enterprises, and actively communicate with them. It's our hope that we can work together to effectively prevent the occurrences

of crime and to nip the crimes in the bud. It is undeniable that the current business secret law still has many problems that need to be resolved with the collaboration of everyone. Finally, I'd like to conclude my statement with a quote from an exclusive interview with Judge Xiong in the Commonwealth magazine, "How many large enterprises does Taiwan have? And if we cannot protect them, who will?"

III. Criminal investigations

Among the investigations that the Bureau has completed this year, we have referred a total of 945 cases, with 2,550 suspects and a monetary loss of \$85,946,653,771. Among all these cases, economic crimes account for 681 cases, with 2,105 suspects and a monetary loss of \$85,699,583,752. General crime accounts for 248 of the total number of cases, with 428 suspects and a monetary loss of \$24,707,019. We have 14 cases with 15 suspects still at large. Moreover, we had 33 cases of tax evasion, with penalties of \$215,818,813 (please refer to Table 2.03, 2.04 and Graph 2.02, 2.03 and 2.04).

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 **Table 2.03** Statistics Investigated Economic and General Crimes cases in 2015 and 2016

Type of Cases \ Year			2016			2015		
			No. of Cases	No. of Suspect	Underlying Amount (Dollars)	No. of Cases	No. of Suspects	Underlying Amount (Dollars)
I. Economic Crime Cases	Total		681	2,105	85,699,583,752	677	2,314	123,208,615,914
	Fraud	Subtotal	145	489	13,771,640,026	157	677	8,582,794,512
		Loan Fraud	13	85	4,361,536,306	9	70	1,138,121,153
		Foreign trade fraud	2	3	20,040,000	3	3	90,861,082
		Fraudulent bankruptcy	2	9	318,188,212	4	5	292,747,690
		Fraudulent closedown of private loan association	1	1	2,157,100	2	2	13,139,800
		Real estate fraud	4	14	622,980,000	6	9	341,041,362
		Fraud of negotiable instrument	13	38	191,311,051	4	6	42,635,000
		Investment Fraud	21	43	2,579,530,363	26	73	4,656,341,169
		Credit Card Fraud	0	0	0	1	27	1,265,500
		Insurance Fraud	1	4	24,201,575	4	16	99,496,384
		Cyber Fraud	1	1	70,000	3	3	137,880
		Health insurance Fraud	20	82	34,918,843	25	191	160,515,107
		Phone Fraud and Coercion	7	72	2,851,750	10	131	38,480,218
		Others	60	137	5,613,854,826	60	141	1,708,012,167
		Embezzlement	Subtotal	40	89	3,580,100,098	56	137
	General Embezzlement		3	5	240,000	13	25	179,288,123
	Embezzlement Involving Public Interest		6	27	865,841,059	14	26	364,982,829
	Business Embezzlement by Emptying out Assets		11	24	1,230,395,461	17	66	1,109,566,148
	Embezzlement by Employees of Private		20	33	1,483,623,578	12	20	1,171,393,329
	Breach of Trust	Subtotal	21	77	2,926,461,044	25	62	1,540,018,677
		Breach of trust of empty out assets	15	70	2,861,910,737	16	37	1,414,394,470
		General breach of trust	6	7	64,550,307	9	25	125,624,207


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	Usury		5	9	70,830,000	6	24	34,800,000
	Smuggling		6	11	44,954,648	7	24	44,215,902
	Violation of Tax Collection Act		15	34	2,818,611,837	20	134	2,000,540,392
	Counterfeit /Alteration of Currency or Valuable Securities	Subtotal	5	29	209,156,377	5	9	98,476,700
		Counterfeit /Alteration of Currency	0	0	0	1	4	1,500,000
		Counterfeit /Alteration of Valuable Securities	5	29	209,156,377	4	5	96,976,700
	Violation of Tobacco and Alcohol Administration Act		11	14	11,380,000	11	13	27,153,000
	Violation of Banking Act	Subtotal	67	372	36,463,597,566	63	285	50,178,856,102
		Raising Illegal Capital Funds	43	313	28,016,742,113	29	215	23,597,697,885
		Unauthorized Operation of Remittance and Acceptance	16	37	3,842,262,374	31	62	23,127,158,217
		Breach of trust by financial personnel	5	15	677,440,833	0	0	0
		Fraud against financial institutions	2	4	3,793,414,246	2	7	3,454,000,000
		Others	1	3	133,738,000	1	1	0
	Infringement of Intellectual Property Right	Subtotal	60	126	918,024,311	46	73	1,841,052,787
		Violation of Trademark Act	40	99	61,622,880	17	23	16,881,880
		Violation of Copyright Act	20	27	856,401,431	29	50	1,824,170,907
	Violation of Trade Secrets Act		18	45	8,562,352,811	16	38	3,490,317,428
	Violation of Securities & Exchange Act		94	354	14,110,165,365	116	526	49,407,883,929
	Violation of Futures Exchange Act		41	106	964,341,759	28	75	2,450,824,916
	Violation of Insurance Law		3	6	0	2	4	41,515,632
	Violation of Securities Investment Trust and Consulting Act		7	16	100,000	9	20	285,029,216
	Violation of Commercial Accounting Act		4	9	352,557,677	9	22	183,851,905
	Violation of Company Law		100	230	19,300,000	51	127	37,000,000
	Infringement of Computer Usage		8	18	155,540	5	9	1,449,825
	Offenses against Agriculture, Industry, and Commerce		16	23	77,132,168	37	39	1,820,437
	Violation of Fair Trade Act		5	18	616,646,000	3	6	128,918,075

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	Others/ Financial Crimes	10	30	182,076,525	5	10	6,866,050
II.General Crimes		248	428	247,070,019	441	673	390,763,576
	Documentary forgery	56	111	16,812,250	85	123	186,164,721
	Violation of Firearm, Ammunition and Instruments Control Act	6	7	0	7	7	0
	Violation of health regulations	170	276	230,248,280	328	501	14,855,495
	Violation of disease control regulations	3	4	0	0	0	0
	Violation of personal privacy	3	5	0	5	13	0
	Violation of environmental protection regulations	5	7	0	8	21	189,651,520
	Others/ General	5	18	9,489	8	8	91,840
III.Tracking and Apprehension of Fugitives Abroad		14	15	0	11	11	0
	Apprehension through Extradition	7	8	0	7	7	0
	Surrender under Persuasion	1	1	0	3	3	0
	Apprehension with Assistance	0	0	0	1	1	0
	Others/ At large	6	6	0	0	0	0
IV. Escort back Cases		0	0	0	3	3	0
	Apprehension and extradition of Overseas Criminals	0	0	0	3	3	0
V.Broadening International Cooperation		2	2	0	0	0	0
	Apprehension and extradition of Overseas Criminals	0	0	0	0	0	0
	Execution of mutual judicial assistance agreement	2	2	0	0	0	0
	Assisted investigated cases consigned by a foreign court	0	0	0	0	0	0
Total		945	2,550	85,946,653,771	1,132	3,001	123,599,379,490
Tax Evasion		33	0	215,818,813	47	0	418,415,317

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 **Table 2.04** Comparison of Statistics of Investigated Economic and General Crimes cases in 2015 and 2016

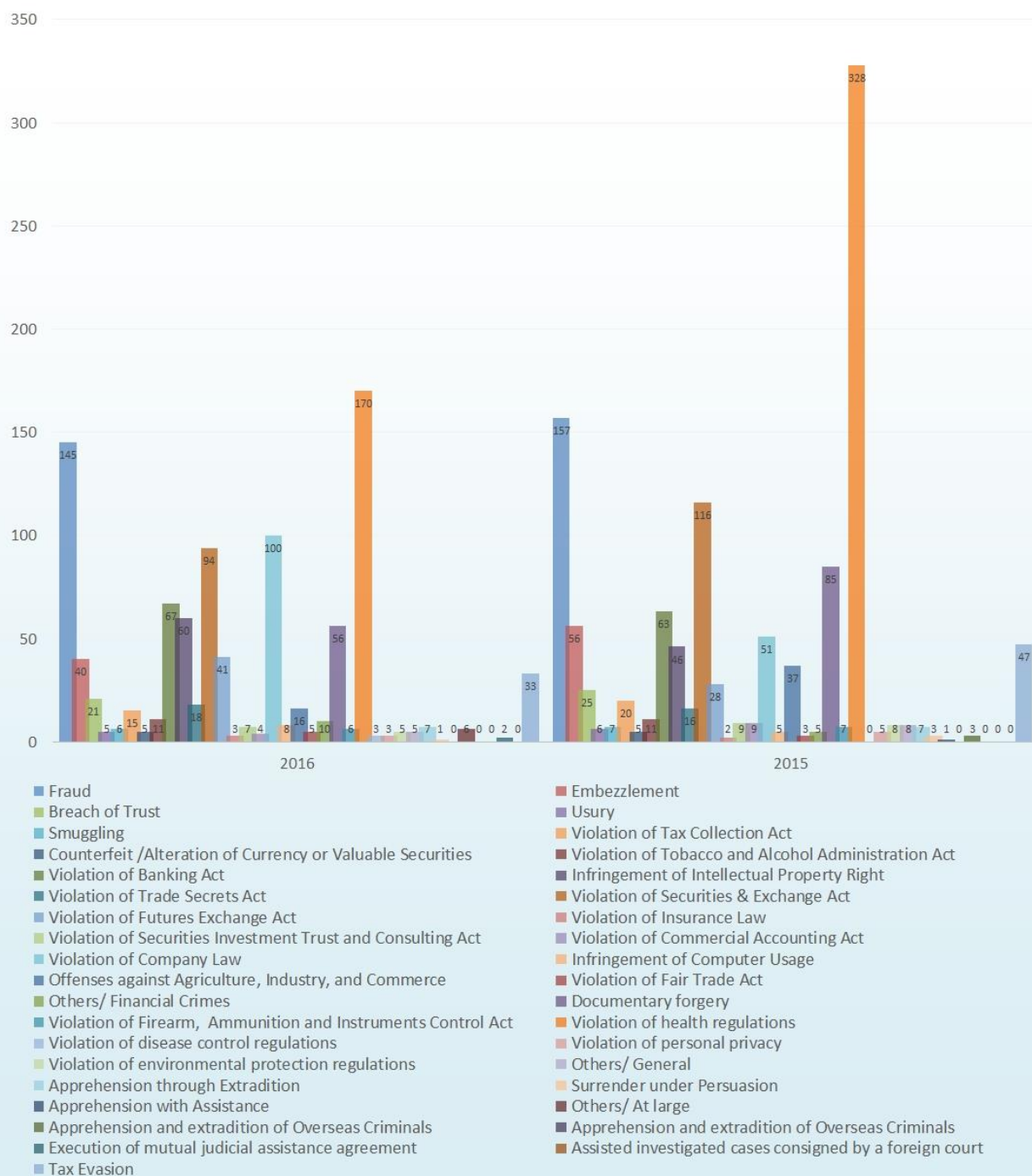
Crime \ Year	2016				2015				Compare to last year	
	No. of Cases	No. of Suspects	No. of Cases % (Note)	No. of Suspect % (Note)	No. of Cases	No. of Suspect	No. of Cases % (Note)	No. of Suspects % (Note)	No. of Cases % = [(2015-2014)/2014]	No. of Suspects % = [(2015-2014)/2014]
I. Economic Crime Cases	681	2,105	100.00%	100.00%	677	2,314	100.00%	100.00%	0.59%	-9.03%
Fraud	145	489	21.29%	23.23%	157	677	23.19%	29.26%	-7.64%	-27.77%
Embezzlement	40	89	5.87%	4.23%	56	137	8.27%	5.92%	-28.57%	-35.04%
Breach of Trust	21	77	3.08%	3.66%	25	62	3.69%	2.68%	-16.00%	24.19%
Usury	5	9	0.73%	0.43%	6	24	0.89%	1.04%	-16.67%	-62.50%
Smuggling	6	11	0.88%	0.52%	7	24	1.03%	1.04%	-14.29%	-54.17%
Violation of Tax Collection Act	15	34	2.20%	1.62%	20	134	2.95%	5.79%	-25.00%	-74.63%
Counterfeit /Alteration of Currency or Valuable Securities	5	29	0.73%	1.38%	5	9	0.74%	0.39%	0.00%	222.22%
Violation of Tobacco and Alcohol Administration Act	11	14	1.62%	0.67%	11	13	1.62%	0.56%	0.00%	7.69%
Violation of Banking Act	67	372	9.84%	17.67%	63	285	9.31%	12.32%	6.35%	30.53%
Infringement of Intellectual Property Right	60	126	8.81%	5.99%	46	73	6.79%	3.15%	30.43%	72.60%
Violation of Trade Secrets Act	18	45	2.64%	2.14%	16	38	2.36%	1.64%	12.50%	18.42%
Violation of Securities & Exchange Act	94	354	13.80%	16.82%	116	526	17.13%	22.73%	-18.97%	-32.70%
Violation of Futures Exchange Act	41	106	6.02%	5.04%	28	75	4.14%	3.24%	46.43%	41.33%
Violation of Insurance Law	3	6	0.44%	0.29%	2	4	0.30%	0.17%	50.00%	50.00%
Violation of Securities Investment Trust and Consulting Act	7	16	1.03%	0.76%	9	20	1.33%	0.86%	-22.22%	-20.00%
Violation of Commercial Accounting Act	4	9	0.59%	0.43%	9	22	1.33%	0.95%	-55.56%	-59.09%
Violation of Company Law	100	230	14.68%	10.93%	51	127	7.53%	5.49%	96.08%	81.10%
Infringement of Computer Usage	8	18	1.17%	0.86%	5	9	0.74%	0.39%	60.00%	100.00%
Offenses against Agriculture, Industry, and Commerce	16	23	2.35%	1.09%	37	39	5.47%	1.69%	-56.76%	-41.03%

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Violation of Fair Trade Act	5	18	0.73%	0.86%	3	6	0.44%	0.26%	66.67%	200.00%
Others/ Financial Crimes	10	30	1.47%	1.43%	5	10	0.74%	0.43%	100.00%	200.00%
II.General Crimes	248	428	100.00%	100.00%	441	673	100.00%	100.00%	-43.76%	-36.40%
Documentary forgery	56	111	22.58%	25.93%	85	123	19.27%	18.28%	-34.12%	-9.76%
Violation of Firearm, Ammunition and Instruments Control Act	6	7	2.42%	1.64%	7	7	1.59%	1.04%	-14.29%	0.00%
Violation of health regulations	170	276	68.55%	64.49%	328	501	74.38%	74.44%	-48.17%	-44.91%
Violation of disease control regulations	3	4	1.21%	0.93%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
Violation of personal privacy	3	5	1.21%	1.17%	5	13	1.13%	1.93%	-40.00%	-61.54%
Violation of environmental protection regulations	5	7	2.02%	1.64%	8	21	1.81%	3.12%	-37.50%	-66.67%
Others/ General	5	18	2.02%	4.21%	8	8	1.81%	1.19%	-37.50%	125.00%
III.Tracking and Apprehension of Fugitives Abroad	14	15	100.00%	100.00%	11	11	100.00%	100.00%	27.27%	36.36%
Apprehension through Extradition	7	8	50.00%	53.33%	7	7	63.64%	63.64%	0.00%	14.29%
Surrender under Persuasion	1	1	7.14%	6.67%	3	3	27.27%	27.27%	-66.67%	-66.67%
Apprehension with Assistance	0	0	0.00%	0.00%	1	1	9.09%	9.09%	-100.00%	-100.00%
Others/ At large	6	6	42.86%	40.00%	0	0	0.00%	0.00%	#DIV/0!	#DIV/0!
IV. Escort back Cases	0	0	#DIV/0!	#DIV/0!	3	3	100.00%	100.00%	-100.00%	-100.00%
Apprehension and extradition of Overseas Criminals	0	0	#DIV/0!	#DIV/0!	3	3	100.00%	100.00%	-100.00%	-100.00%
V.Broadening International Cooperation	2	2	100.00%	100.00%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Apprehension and extradition of Overseas Criminals	0	0	0.00%	0.00%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	N/A
Execution of mutual judicial assistance agreement	2	2	100.00%	100.00%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Assisted investigated cases consigned by a foreign court	0	0	0.00%	0.00%	0	0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Tax Evasion	33	0	100.00%	#DIV/0!	47	0	100.00%	#DIV/0!	-29.79%	#DIV/0!

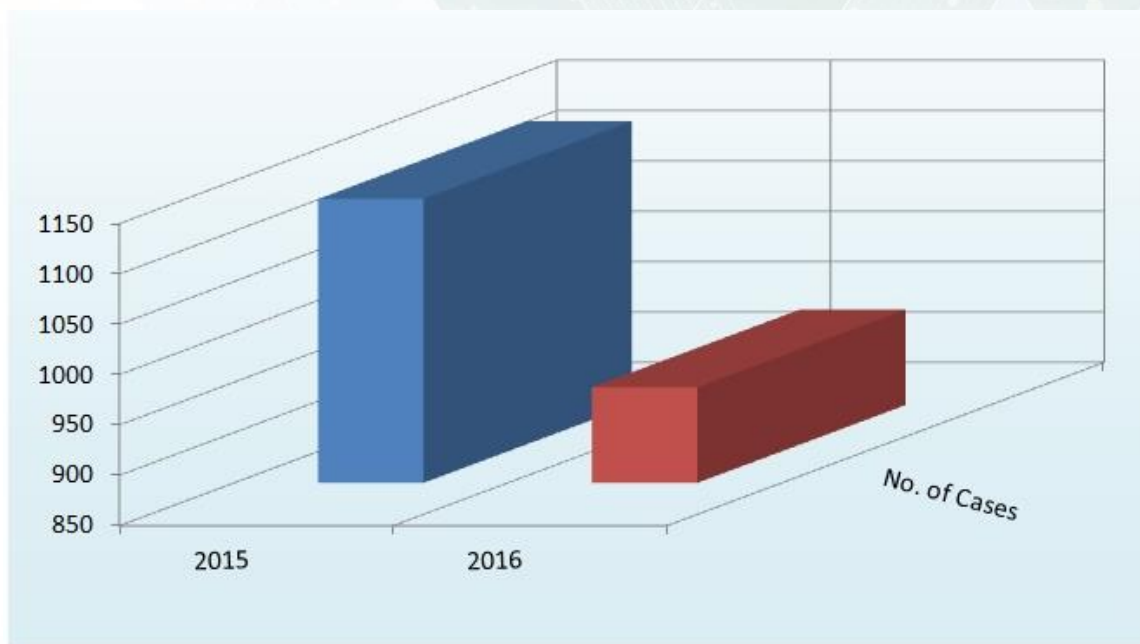
Note:"No. of Cases %" and "No. of Suspects %" in this table are calculated based on the total number of such.

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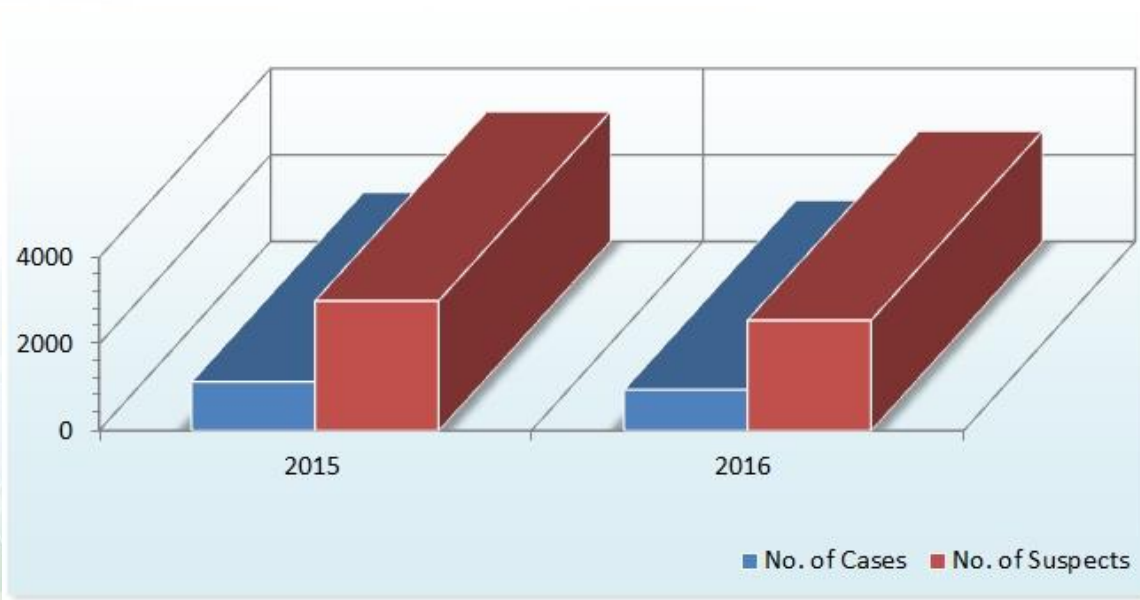


Graph. 2.02 Comparison of Economic Crime Style Investigated in 2016 and 2015

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Graph. 2.03 Comparison of Statistics of Investigated Cases Referred to Public Prosecutor Office (or Letter Sent) over the Past 2 Years



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

1. Economic crimes

The Bureau investigated 681 economic crime cases in 2016, a decrease of 5.90% as compared to 677 cases in 2015; a total of 2,105 suspects, a decrease of 9.03% as compared to 2,314 suspects in 2014; the monetary loss was \$85,699,583,752, a decrease of 30.44% as compared to \$123,286,105,914 in 2015. Below is a list of all types of cases (please refer to Table 2.03 and 2.04 as well as Graph 2.02)

- Fraud: 145 cases, accounting for 21.29%, with 489 suspects, accounting for 23.23%
- Misappropriation/embezzlement: 40 cases, accounting for 5.87%, with 89 suspects, accounting for 4.23%.
- Breach of trust: 21 cases, accounting for 3.08%, with 77 suspects, accounting for 3.66%.
- Usury: 5 cases, accounting for 0.73%, with 9 suspects, accounting for 0.43 %.
- Smuggling: 6 cases, accounting for 0.88%, with 11 suspects, accounting for 0.52%.
- Violations of the Tax Collection Act: 15 cases, accounting for 2.20%, with 34 suspects, accounting for 1.62%.
- Counterfeiting or alteration of currency or negotiable securities: 5 cases, accounting for 0.73%, with 29 suspects, accounting for 1.38%.
- Violations of the Tobacco and Alcohol Administration Act: 11 cases, accounting for 1.62%, with 14 suspects, accounting for 0.67%.

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- Violations of the Banking Act: 67 cases, accounting for 9.84%, with 372 suspects, accounting for 17.67%.
- Intellectual property right infringements: 60 cases, accounting for 8.81%, with 126 suspects, accounting for 5.99%.
- Violations of the Trade Secrets Act: 18 cases, accounting for 2.64%, with 45 suspects, accounting for 2.14%.
- Violations of the Securities and Exchange Act: 94 cases, accounting for 13.80%, with 354 suspects, accounting for 16.82%.
- Violations of the Futures Trading Act: 41 cases, accounting for 6.02%, with 106 suspects, accounting for 5.04%.
- Violations of the Insurance Act: 3 case, accounting for 0.44%, with 6 suspects, accounting for 0.29%.
- Violations against the Securities Investment Trust and Consulting Act: 7 cases (1.03%), 16 suspects, accounting for 0.76%.
- Violations of the Business Entity Accounting Act: 4 cases (0.59%), 9 suspects, accounting for 0.43%.
- Violations of the Company Act: 100 cases (14.68%), 230 suspects, accounting for 10.93%.
- Infringement of Computer Usage: 8 cases (1.17%), 18 suspects, accounting for 0.86%.
- Offences against agricultural, industrial and business corporations: 16 cases (2.35%), with 23 suspects, accounting for 1.09%.
- Violations of the Fair Trade Act: 5 cases (0.73%), with 18 suspects, accounting for 0.86%.
- Other economic crimes: 10 cases (1.47%), with 30 suspects, accounting for 1.43%

(1) Fraud

1. Statistics

There were a total of 145 fraud cases this year, a decrease of 7.64% as compared to 157 cases in 2015; a total of 489 suspects, a decrease of 27.77% as compared to 677 suspects in 2014; a monetary value of \$13,771,640,026, a decrease of 34.84% as compared to \$8,582,794,512 in 2015 (please refer to Table 2.04, 2.05, 2.06 and 2.07, and Graph 2.05 and 2.06).

Types of cases:

- (1) Loan fraud: 13 cases.
 - (2) Foreign trade fraud: 2 cases.
 - (3) Fraudulent bankruptcy: 2 cases.
 - (4) Fraudulent closedown of private loan associations: 1 case.
 - (5) Real estate fraud: 4 cases.
 - (6) Negotiable instruments fraud: 13 cases.
 - (7) Investment fraud: 21 cases.
 - (8) Insurance fraud: 1 case.
 - (9) Internet fraud: 1 case.
 - (10) National health insurance fraud: 20 cases.
 - (11) Telephone fraud and intimidation: 7 cases.
 - (12) Others: 60 cases
- (Please refer to Table 2.03, 2.07 and Graph 2.06)

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

Year \ Item	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change
2015	1,132	100.00%	100.00%	3,001	100.00%	100.00%
2016	945	83.48%	-16.52%	2,550	84.97%	-15.03%

Table 2.05 (cont.)

Year \ Item	I. Economic Crime Cases			II. General Crimes		
	No. of Cases	No. of Suspects	Underlying Amount (Dollars)	No. of Cases	No. of Suspects	Underlying Amount (Dollars)
2015	677	2,314	123,208,615	441	673	390,763
2016	681	2,105	85,699,583	248	428	247,070

Table 2.05 (cont.)

Year \ Item	No. of Evasion Case	
	No. of Cases	Underlying Amount (\$1,000)
2015	47	418,414
2016	33	215,818

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Table 2.06 Comparison of Statistics of Fraud Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	157	100.00%	100.00%	677	100.00%	100.00%	8,582,794	100.00%
2016	145	92.36%	-7.64%	489	72.23%	-27.77%	13,771,640	60.46%

Table 2.07 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 close down of private loan association	Percentage	Rate of Change
2015	157	9	5.73 %	100.00 %	3	1.91 %	100.00 %	4	2.55 %	100.00 %	2	1.27 %	100.00 %
2016	145	13	8.97 %	44.44%	2	1.38 %	-33.33 %	2	1.38 %	-50.00 %	1	0.69 %	-50.00%

Note: "Rate of Change (ROC)" is calculated by: $ROC = [(\text{this period} - \text{last period}) / \text{last period}] \times 100\%$.

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
2015	5	3.18%	100.00 %	4	2.55%	100.00 %	26	16.56%	100.00 %	1	0.64%	100.00 %
2016	4	2.76%	-20.00 %	13	8.97%	225.00 %	21	14.48%	-19.23 %	0	0.00%	-100.00 %

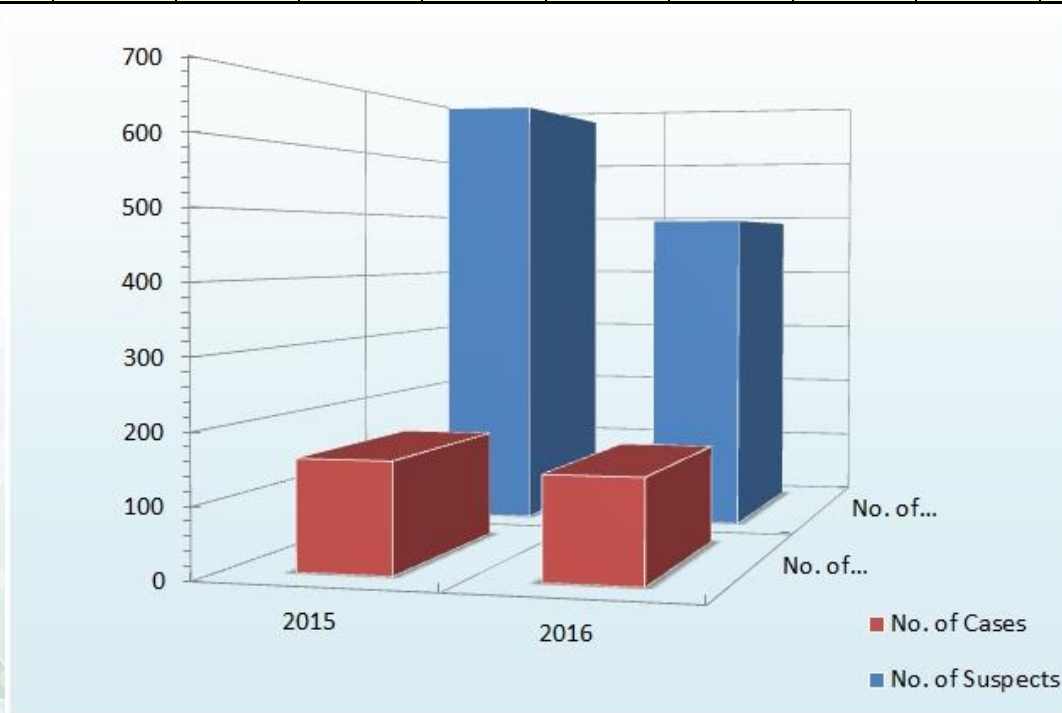
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Table 2.07 (cont.)

Year \ Item	Advertise ment Fraud	Percentage	Rate of Change	Tax Refund Fraud	Percentage	Rate of Change	Insurance Fraud	Percentage	Rate of Change	Cyber Fraud	Percentage	Rate of Change
2015	0	0.00%	100.00%	0	0.00%	100.00%	4	2.55%	100.00%	3	1.91%	100.00%
2016	0	0.00%	N/A	0	0.00%	N/A	1	0.69%	-75.00%	1	0.69%	-66.67%

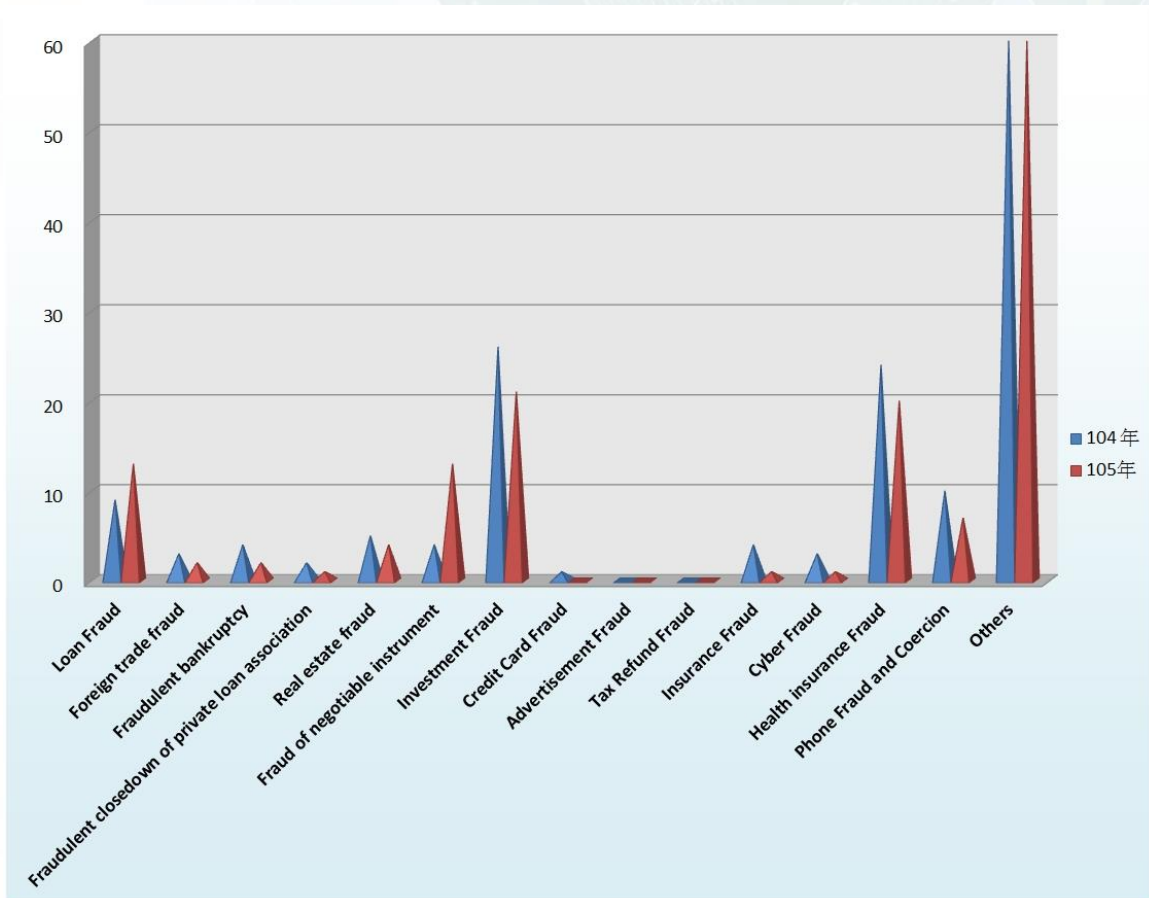
Table 2.07 (cont.)

Year \ Item	Health insurance Fraud	Percentage	Rate of Change	Phone Fraud and Coercion	Percentage	Rate of Change	Others	Percentage	Rate of Change
2015	24	15.29%	100.00%	10	6.37%	100.00%	60	38.22%	100.00%
2016	20	13.79%	-16.67%	7	4.83%	-30.00%	60	41.38%	0.00%



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

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 Graph 2.06 Statistics of of Fraud Cases over the Past 2 Years

2. Significant cases:

(1) Illegal acts of Ding ○ Corporation, Ho ○-Ying:

Ho ○-Ying is the person legally responsible for Ding ○ Corporation. There are 9 subsidiaries under this brand. Zhang ○-Han and Jiang ○ Yushi are the General Manager and Chief Financial Officer of Ding ○ Group. Liao ○ -Chun, He ○-Li, Huang ○- Lian served as accountants responsible for internal account records. Lai ○-Zhi is the brother-in-law of Taichung factory director Wang ○ Yin's sister; Zhang ○-Jun is the brother of Zhang ○-Han,

and Cao ○-Hui is Zhang ○-Jun's spouse.

Starting from 2008, in order to maintain the operation of the Group, He ○-Ying, Jiang ○-Yu and Chang ○-Han sought to obtain loans from financial institutions or leasing companies in order to make up a cash flow gap. They collaborated to illegally profit from the Ding ○ group with Liao ○-Chun, He ○-Li and Huang ○-Lian and intentionally made fraudulent documents. They had Jian and Chang contact Ji ○ Dentist's Wang ○ Ching, Cheng ○ Dentist's Wang ○ Lian, Bai ○ Dentist's Hsieh ○-Yu, Xin○ Dentist's Zheng ○ Guo, Banqiao Chen ○ Dentist's Liao ○ Wen, Quan ○ Dentist's Ren ○-Xien, Li ○ Hospital Dentist Wang ○-Ren, Sheng ○ Lu Hospital Dentist Wu ○- Yi, Ruo ○ Hospital Dentist Guo ○-Zhong etc to leverage checks that these people signed off on. Mr. Wang and his gang illegally profited from fraud invoices. Based on their educational levels and personal experience, they should have known that the issuers were responsible for the debt of the checks and that if they failed to pay for the checks, the checks would be bounced. However, they deliberately filled in incorrect accounting certificates and issued the checks beyond solvency. Mr. Wang and his gang (a total of 12 people) issued 1,910 checks, totaling NT\$366,919,760, provided to Jian and Zhang. Later on, Jian instructed Liao, He and Huang to fake contracts and records in account books based on how many checks they issued. Wang, Wu and Guo also signed fake contracts in order to obtain invoices. Liao then used fake stamps

on the back of the checks as endorsements, along with Xin ○ Dentist, Banqiao Chen ○ Dentist, Xin ○ Dentist, He ○ Dentist and Hua ○ Dentis. They not only used the checks as collateral but also leveraged the business and practice licenses to apply for loans from SK Commercial Bank, First Commercial Bank, Banqiao Commercial Bank, Taishin Commercial Bank, Taichung Commercial Bank, Chinatrust, Jihsun Bank, Changhua Bank, Huata Bank, Chunghua Financial Corporation, Chailease Financial Corp., Huannan Leasing Corp. and Huakai Leasing Corp. They mislead the banks and leasing companies into believing that there were de facto transactions between the company and these hospitals and dentists and therefore received approved loans totaling NT\$3,774,887,400. The entire case was referred by the North Field Office and prosecuted by the Taipei District Prosecutors Office.

(2) Mr. Chen ○-Wan and several people involved in fraud for No. 818 Shun ○-Tai fishing boat

Chen ○- Wan is the captain of No. 818 Shun ○-Tai fishing boat, as well as the owner; Chen ○ Lian is the captain of fishing boat No. 668. Guo ○- zhen and Guo ○-long are captains and crew of Hai ○-Yi fishing boat. Chen ○- hong and You ○-Yi are the captain and crew of Chang ○-Lu fishing boat. All these 3 fishing boats are Type A fishing boat based in Hsin-chu City and applicable for the preferred gas policy. Starting from 1958, they have been benefiting from the preferred price for the gas they

needed from China Petrol. There have been 5 amendments to the “Standards for Preferred Gas Pricing for Fishing Boats” stipulated by the Executive Yuan on November 3rd 1993. The price of oil started to climb during 2008, impacting the development of fishing in Taiwan. The Executive Yuan decided to subsidize type A, B and C fishing boats by 14% of the gas price promulgated by China Petrol per KL from May 28th 2008 to December 31st 2016 to ensure the fishing industry could continue to grow. The standards for such subsidies were based on Article 6 of the “Standards for Preferred Gas Pricing for Fishing Boats” and the formula was as follows: Operating hours x horse power x subsidy index. The operating hours refers to the records of VDR of the fishing board. The index increases only when fishing boats move from point A to point B. The horsepower index depends on the type of boat. The subsidy index varies based on the type of boat. For example, the gas for the main machine of Type A fishing boats is 0.18 liter, and 0.18 for those with a freezer for a secondary machine, or 0.11 for those without.

Between February 2008 and September 2014, the 4 fishing boats stated above embarked to the port of Huang-Qi town in Fuzhou city, Fujian province of China to procure fish while faking to be out to the sea for fishing. As a result, they were not applicable for the subsidy based on Article 13 of “Standards for Preferred Gas Pricing for Fishing Boats”. However, the 6 people involved deliberately moved the GPS around, or tied it up with the boats to manipulate the records of VDR and to incorrectly report

the time of sailing and the route. Before returning, they went to the gas station of the Hsin-Chu Fishery association to purchase gas and leverage the fraudulent operating hours to apply for subsidies from the government. Based on the data of the Fishery Agency, they conned a total of NT\$40,944,455. The entire case has been referred by Jilong City field station to be prosecuted by the Hsinchu District Prosecutors Office.

(3) Fraudulent acts by Huang

Mr. Xu is the person legally responsible for Sylvia Republic, which is registered by Global ○ Da land Development company (hereinafter “AUA”). He has attempted to absorb illegal profits. He knew that AUA obtained the ownership of land for the Tai-Wang Industrial Park without paying anything and therefore had no right to develop the land, and that AUA could not operate in Taiwan as it is a foreign company. However, in July 2013, he leveraged the conference room of the Overseas Chinese Satellite Company in Taipei to solicit business, and claimed to several people, including Wang ○ Long, Wu ○ Xhong, Wu ○ Xiong, Ching ○ Sheng and Wu ○ Ying, that their money would go into 100% investment of the PT AUA Development Company (hereinafter “pT. AUA”) for business related to land development. Xu also falsely claimed that the company’s total capital was USD 44 million (an estimated 400,000 shares) and that he had all the shares. He would release $\frac{1}{4}$ of them for subscription at 110 USD per share. He also claimed that he had paid USD 44 million to PT Alam

Makmur Indah in India (hereinafter “PT. AMI”) in order to obtain a 51% right to develop the land and the entire amount had been used to purchase the land for the upcoming 3 years of the development plan. Therefore, the investors would be able to benefit from a huge ROI. He even forged information about land development by copying/pasting the news of government officials in Taiwan and Indonesia on the news and forged 3 HSBC transaction receipts (a total money transfer of 44,122,854) as well as a balance sheet as a powerpoint to con the investors. He profited USD 14,909,770 in total from the above investors for this project.

In April 2014, Wang ○ Long and others learned that Xu had not invested USD 44 million in PT. AMI and asked him for a refund. Xu pretended to terminate the contract with AUA after subscribing stocks and agreed to a full refund. However, he actually transferred the funds to Found Talent, Skyriver and other personal accounts overseas for other purchases. Meanwhile, Xu purchased USD 615,000 from Xiao ○ Hua in Shang ○ Company so that the total illegal profit was up to 15,614,770 USD (total NTD 468,443,100). The entire case was transferred from the South field station and prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(4) Fraud committed by Chief Physician of Taichung Taichung Armed Forces General Hospital Wang ○ Ying and others
Wang ○ Ying was the former chief physician of orthopedics at

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Taichung Armed Forces General Hospital (hereinafter “803 Hospital”) Chang ○ Cheng was the person legally responsible for Wei ○ Medical Device Ltd (hereinafter Wei ○ company) and Yu ○ Ltd. Wei ○ Medical Device Ltd was the agent in central Taiwan for Taiwan Jie ○ Medical Device Ltd., selling artificial knees, hips and elbows produced by Jie ○ company in the US. And Mr. Zhan ○ Quan, Wang○ Feng and Luo ○ Hui were all sales people for the company.

Starting from January 2012, Wang broke the rules of 803 Hospital. He knew that if the National Health Agency did not approve of surgeries, the patients would have to provide approval and purchase them through the hospitals. He learned that each artificial knee from Jie ○ company was sold for only NTD 40,000 so he collaborated with others, including Zhang ○ Chen, Zhan ○ Quan, Wang ○ Feng and Luo ○ Hui to hide the fact that the hospital provides the option for patients to pay for their own materials and illegally profited from 434 patients. He even claimed to some patients that each artificial knee cost NTD 60,000 and that they should be purchased from Wei ○ company. These patients trusted the doctor’s opinion and therefore purchased the artificial knee ranging from NTD 53,000 to NTD 60,000 from Wei ○ company. After Wang finished surgery, Luo ○ Hui used the invoice issued by Yu ○ company to collect payment from the patients or their families, or had them wire the payment to the company account. Between January 2012

and October 2015, they illegally gained about NTD 24,316,500 from the patients.

In addition, Wang and others knew that the 434 patients actually paid for their own artificial knees, yet still profited illegally from the process to further their own interests. Prior to surgery, Wang would lie to the administration staff at the hospital that the patients used materials from the National Health Agency to mislead them into fabricating documents accordingly. On the day of surgery, Wei ○ Company's Luo ○ Hui would deliver materials to Huang ○ Rong at the hospital's Health Office who had no idea about the arrangement, while actually delivering the ones that the patients had actually paid for to the operation room for Wang to use, and settled the bill with Wei ○ Company on a monthly basis. After the patients were discharged, the hospital would then produce documents accordingly and apply for subsidy from the National Health Agency (Central office), thus each time there was an operation, the National Health Agency paid NTD 5,4597 or NTD 5,1297. From Jaunaary 2012 to October 2015, Wang and others profited illegally from the National Health Agency (Central Office) for a total of NTD 23,335,398. Thie entire case was transferred by the Bureau's Investigation Unit and prosecuted by the Taiwan Taichung District Prosecutors Office.

(5) Zhan ○ Cheng was involved in phone fraud

Zhan ○ Cheng collaborated with Zhang ○ Jie, Hsu ○ Rong, Hong ○ Yang, Chen ○ Jie, Huang ○ Jia, Zhuang ○ Ming, Chen ○ Ya,

Zhou ○ Hsien, Que ○ Yen, Chen ○ Rong, Liao ○ Kai, Guo ○ Jun, Wang ○ Jie, Lin ○ Wei, Tsai ○ Yi, Li ○ Bing, Zhou ○ Yu, Zhang ○ Ping, Huang ○ Lin, Zhang ○ Ming, Zhang ○ Yun, Lin ○ Xuan, Chen ○ Jia, Li ○ Feng, Lin ○ Nan, Wu ○ Lun, Li ○ Zhe, Lu ○ Rn, Su ○ Lan, Tsai ○ Lun, Lin ○ Yi and Li ○ Sheng to formulate a phone fraud group and made money illegally in Taiwan from people in Mainland China through the internet and phone.

During August 2015, the key person in the group Zhen ○ Cheng instructed Lu ○ Ren and Lin ○ Yi to rent a place in Yilan (No. 268 and 270 San Jie Er Rd., Wujie County, and 59-1 Dahu Rd., Sanxin county) as the operational center of the group. Then he hired Lu ○ Ren to be responsible for cooking. Every morning, they used a computer to connect 7 telecom platforms on the internet to send out SMSs to unspecified people in Mainland China saying that they had uncollected delivery items from Shunfeong. When the victims called back to inquire about them, the system would directly transfer the call to a fake rep who asked to identify the IDs of the victims to collect their personal information, and then told them that they had uncollected passports. If the victims said they had never applied for a passport, they then told the victims that their IDs may have been stolen so they should report it to the police in China. Once they agreed to do so, they then connected them to another fake rep who pretended to be a police man and told the victims that their personal information had been leaked and used for bribery so they needed to go to their banks to verify their assets: this was in

order to obtain of all of their bank account information as well as their deposit amounts. Then the victims, who believed it to be true, would transfer all their money from their bank accounts via ATM to the appointed accounts. The group would then pick it up by collaborating with a group of motorbike riders and transfer the money back to Taiwan via unknown underground remittance channels. The entire case was transferred from the Bureau's Central workstation and prosecuted by the Taiwan Yilan District Prosecutors Office.

(2) Embezzlement

1. Comparison:

This year, we prosecuted 40 cases of smuggling and securities, which was 28.57% less than the 56 cases in 2015. The number of suspects involved was 89, which was 35.04% less than that in 2015 (137 people). The amount of illegal profit involved was NTD 3,580,100,098, which was higher than that of last year by 26.72%. In 2015, illegal acts totalled NTD 2,825,230,429 (See details in Table 2.03, 2.04, 2.7 and 2.7).

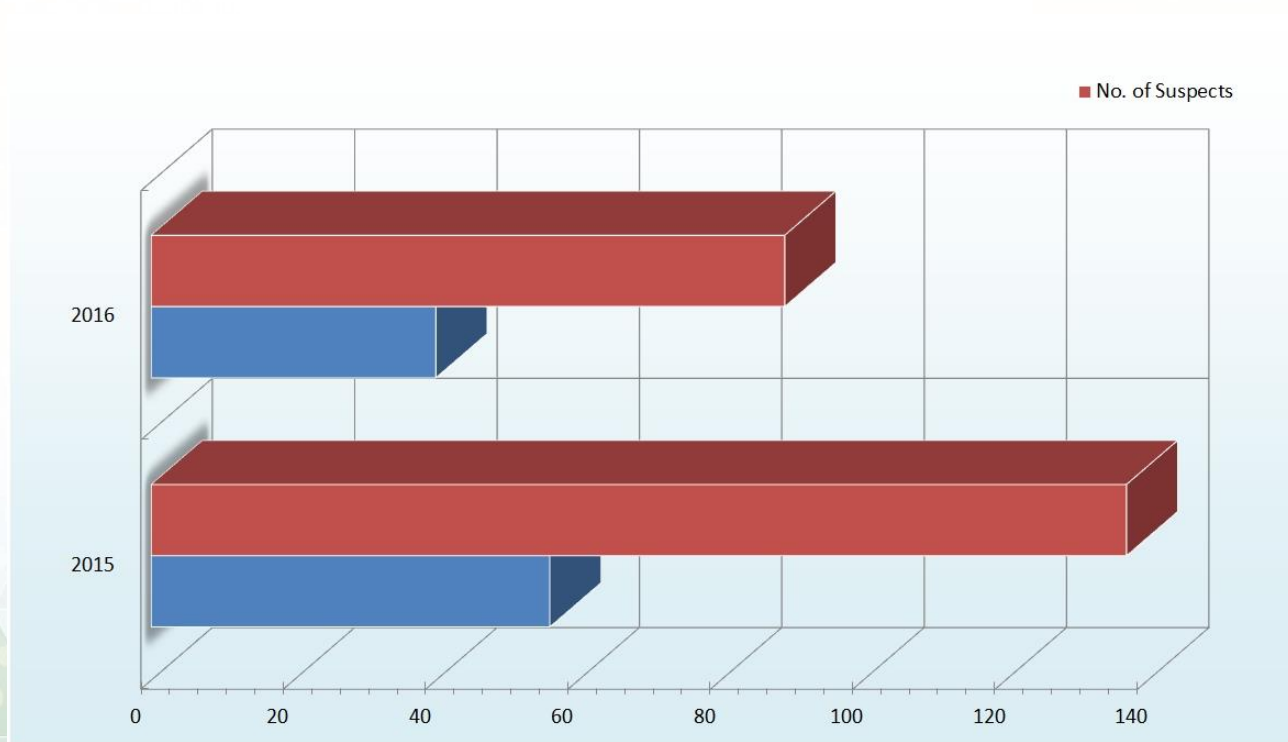
Case Type:

- (1) General embezzlement: 3 cases.
 - (2) Civil servants' embezzlement: 6 cases.
 - (3) Emptying of business assets: 11 cases.
 - (4) General business embezzlement: 20 cases.
- (Details 2.03, 2.08 and Graph 2.08)

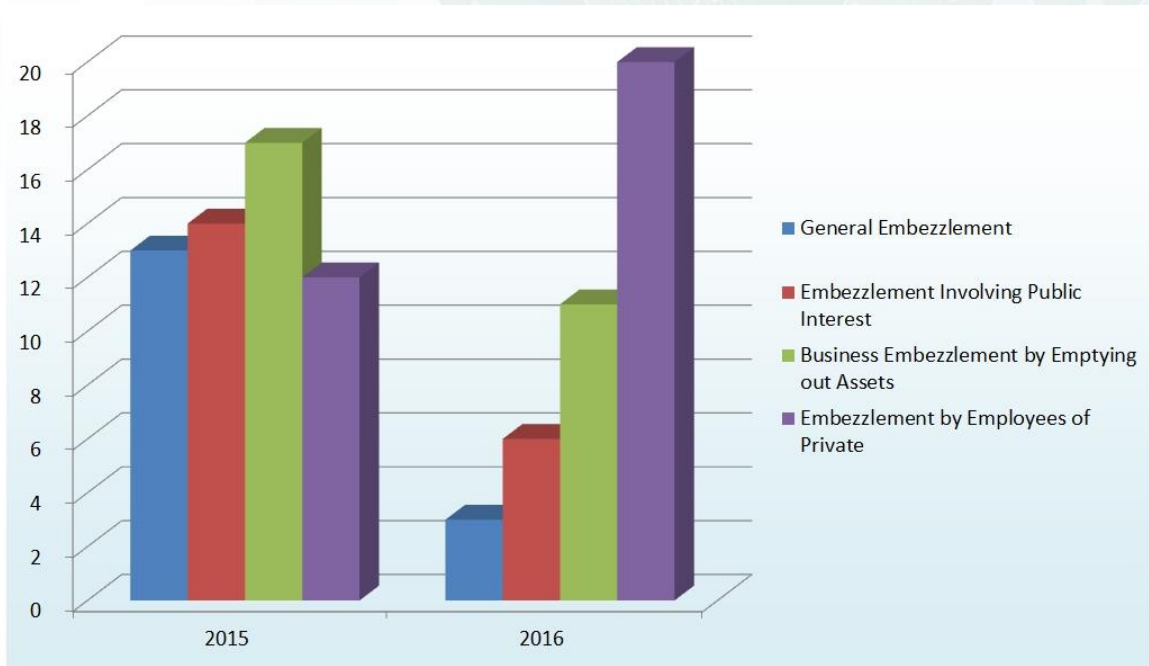
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Table 2.08 Comparison of Statistics of Embezzlement Cases and Types over the Past 2 Years

Item Year	No. of Cas es	Percent age	Rate of Change	No. of Susp ects	Percen tage	Rate of Change	Underlyin g Amount (Dollars)	Rate of Chang e	Type of Embezzlement			
									Genera l Embez zlemen t	Embezzl ement Involvin g Public Interest	Business Embezzle ment by Emptying out Assets	Embezzl ement by Employ ees of Private
2015	56	100.00 %	100.00 %	137	100.00 %	100.00 %	2,825,230	100.00 %	13	14	17	12
2016	40	71.43 %	-28.57%	89	64.96 %	-35.04 %	3,580,100	26.72 %	3	6	11	20



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



 **Graph 2.08** Comparison of Statistics of Embezzlement Cases over the Past 2 Years

2. Major cases:

(1) Li ○ Ling was involved in special breach of trust

Li ○ Ling was the business manager of Yin ○ Optical Incorporation, responsible for business development, due diligence of clients, handling of orders, delivery of goods, collecting payables and providing feedback of the market. In 2006, Li collaborated with her team members Wu ○ Zhen, Chen ○ Hui, Guo ○ Xiu and Tsai ○ Ching to indemnify the profit of the company. They leveraged their roles to deliberately increase the unit price of imports and resold their goods with triangular trading to profit from the margin. The illegal acts totalled up to NTD 157,476,240.

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Starting in March 2012, Li wanted to gain more illegal profit and to avoid the company from being investigated, so she used the name of the company of her spouse to place an order with Yin ○ Company, then told clients that both companies were related in order to lead the original clients of Yin ○ Company to place orders from the other company with a higher price, and then ordered from Yin's suppliers with a much lower price. Then using this triangular trading, she changed the seller on the invoices from Yin ○ Company to Jie ○ Company, and changed the buyer from CB OPTICAL Co.LT or MARC LENS to TOPSA PRODUCTOS OPTICOS S.A. By doing so, Yin ○ Company exported and delivered to the actual buyers, including Medicine and Topsa or potential clients, while Jie ○ Company profited from the margin. As of September 2013, Li profited from a total of USD 4,675,000, incurring a loss at the Yi ○ Company for the same amount (about NTD 140,250,000). The entire case was transferred by the Kaohsiung City Investigation Unit and prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(2) Private Ji ○ Middle and High School Chairman Sheng Tian ○ was involved in embezzlement

Sheng Tian ○ was the chairman of Private Ji ○ Middle and High School in New Taipei City. His brother Sheng Ping ○, Xiong ○ Hua couple, Yang ○ Jian and Wang ○ Yi (also spouse) were directors on the board of the school. These 5 people ran the school on a daily basis and made financial decisions. They also

decided how to utilize assets. Mao ○ Ling was the spouse of Sheng Tian ○. Yang's son Yang ○ Ching also served as the secretary to the principle of the school. Li He ○ Xia and Guo ○ were the directors of general affairs, consecutively, responsible for managing the finances of the school and the collection of related coaching fees. Lin ○ Ting was the person legally responsible for Shang ○ Culinary Incorporated.

Starting in 1999, Sheng Tian ○ and Yang ○ Jian intended to embezzle money from the school, so they instructed Li He ○ Xia to deposit money collected from students for evening coaching fees (all), summer/winter break coaching fees and uniform costs (after the deducting necessary costs) into their personal account, then they distributed it to the members of other 2 families proportionally. Li did so, and deposited the money into 6 different accounts for custody. After the Sheng Tian brothers came back to Taiwan from the US for a Board of Directors meeting, they went to withdraw cash from the afore-mentioned accounts, and distributed the money 50:50 to the members of the two families. From 2006 to 2010, they embezzled up to NTD 219,283,601 (the Sheng Tian Family embezzled NTD 19,641,800 while the Yang family embezzled NTD 19,641,801).

During 2015, Sheng and Yang were afraid that they would be reported, so they instructed Li to deposit incorrectly accounted money into the school's account. So Li deposited the money into the account at Shanghai Commercial Bank's Sanming branch,

and created false invoices, such as textbook purchases, or construction for the school. In 2013, Sheng and Yang then asked the vendors they hired for construction to falsify invoices for the account book to make sense. This cash was all deposited into the accounts of the sons and daughters of Li and then Li distributed accordingly.

In August 2013, the school planned the building of a central kitchen and outsourced it to Shang ○ Culinary Incorporated. They both agreed that the company would obtain the right to run the cafeteria for 8 years, but the company had to absorb the cost of construction up to NTD 8,310,588 and then falsified invoices for the school to use for their own personal use. After the company received construction costs, Lin ○ Ting then sent it back to Li and had Li and Guo distribute it proportionally to the family members. From 2011 to 2014, they embezzled up to NTD 74,402,588 (Each family embezzled NTD 37,201,294). So from 2006 to 2015, these two families embezzled NTD 293686189. The entire case was transferred by the Jilong City Investigation station and prosecuted by the Taiwan New Taipei District Prosecutors Office.

(3) Breach of Trust

1. Comparison:

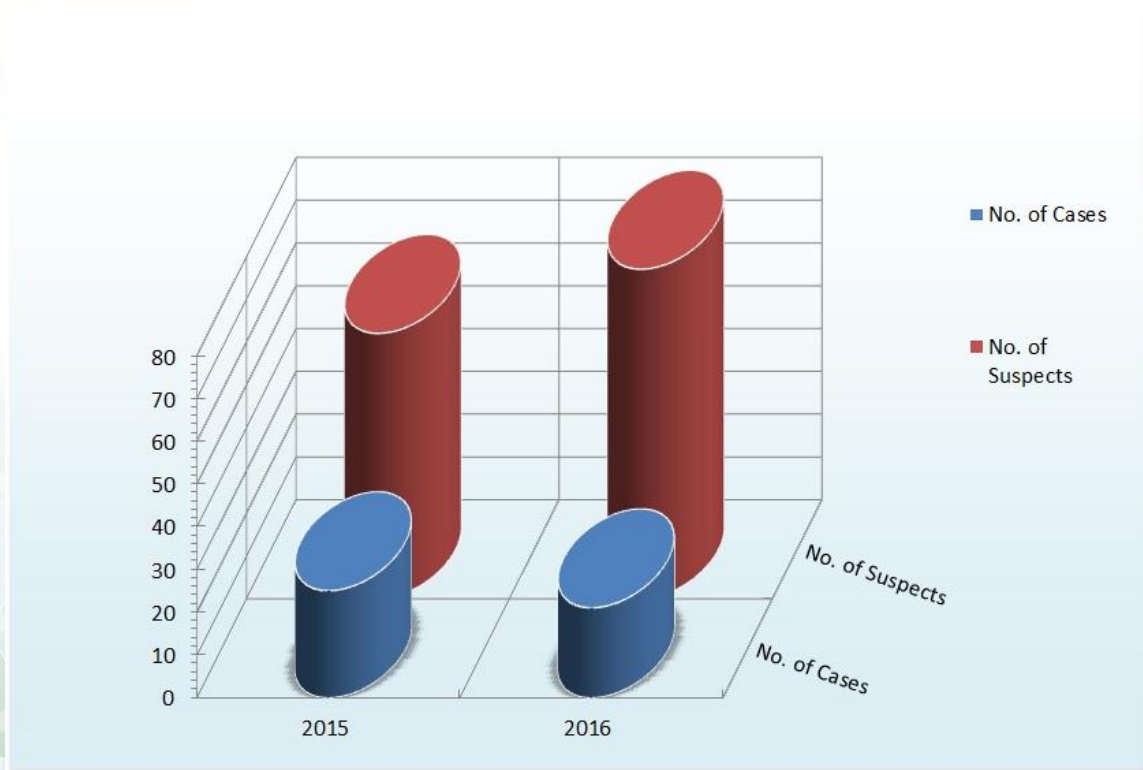
This year, we prosecuted 21 cases for breach of trust and securities which was 25% less than the 25 cases in 2015. The number of suspects involved was 77, which was 24.19% more than that of 2015 (62 people). The amount of illegal profit involved

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was NTD 2,926,461,044, which was higher than that of last year by 90.03%. In 2015, illegal acts totaled NTD 1,540,018,677 (See details in Table 2.03, 2.04, 2.9 and Figure 2.9).

Table 2.09 Comparison of Statistics of Breach of Trust Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	25	100.00%	100.00%	62	100.00%	100.00%	1,540,018	100.00%
2016	21	84.00%	-16.00%	77	124.19%	24.19%	2,926,461	90.03%



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

2. Major cases:

Jin ○ Food Company former chairman Zhong ○ Ren and others were involved in breach of trust


Zhong ○ Ren was the chairman of Jin ○ Food Incorporation. Chen ○ Cheng was the Executive Director of the company (and later became the GM). In 2011, Zhong knew that the company intended to sell 2 pieces of land – One in Taoyuan (739 pings) and Zhong's family land (371.48 ping), so he entrusted the executive director at that time, Chen, to negotiate with the buyer Zhao ○ Fa who was the chairman of Ji ○ Construction Company. He knew that he should seek the best deal for the seller and should not negotiate for a commission for his own profit, yet he intended to do so by negotiating a deal with the buyer. The deal was that Ji ○ Company would purchase the land at NTD 50,000 per ping and pay Zhong and Chen a kickback of NTD 50,000 (a total of NTD 55,224,000) and NTD 10,000 (totaling NTD 11,104,800 and a kickback of NTD 15,066,264) respectively. Both parties signed the contract on October 12th 2011. Zhong profited by NTD 53,976,166 after deducting the kickback of 1,547,834 and therefore cost the company NTD 36,950,000, and 17,026,166 for the Zhong family. Chen ○ Cheng received a kickback of NTD 26,171,064, incurring a loss of 17416267 for Jin ○ Company, and 8754796 for the Zhong family. The others incurred losses of NTD 54,366,267 for Jin ○ Company, and NTD 25,780,962 for the Zhong family. The entire case was transferred by North Workstation and prosecuted by the Taiwan Taoyuan District Prosecutors Office.

(4) Usury

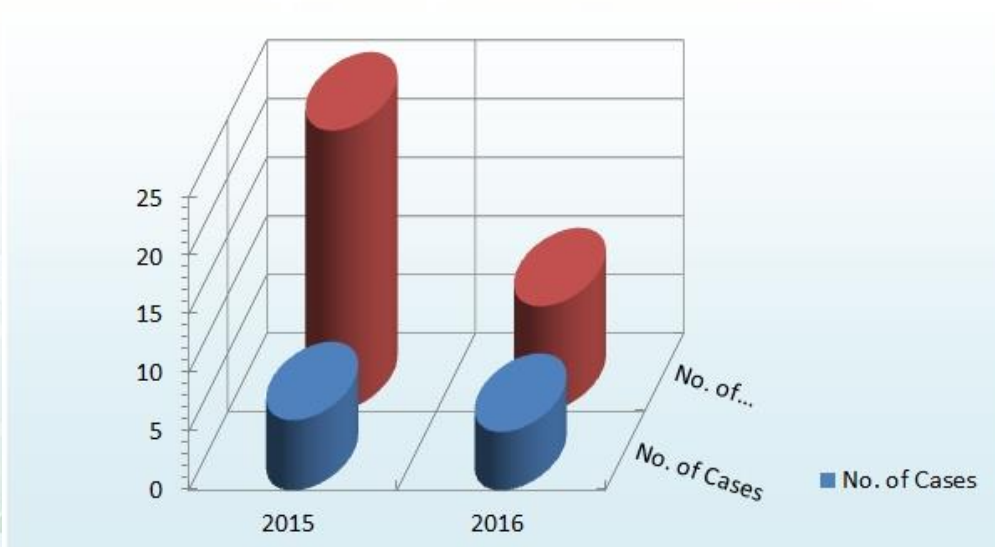
1. Comparison:

This year, we prosecuted 5 cases of usury and securities, which was 16.67% less than the 6 cases in 2015. The number of suspects involved was 9, which was 62.5% less than that of 2015 (24 people). The amount of illegal profit involved was NTD 70,830,000, which was higher than that of last year by 103.53%. In 2015, illegal acts totaled NTD 34,800,000 (See details in Table 2.03, 2.04, 2.10 and 2.10).

2. Major cases: N/A

 **Table 2.10** Comparison of Statistics of Usury Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	6	100.00%	100.00%	24	100.00%	100.00%	34,800	100.00%
2016	5	83.33%	-16.67%	9	37.50%	-62.50%	70,830	103.53%



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

(5) Smuggling

1. Comparison:

This year, we prosecuted 6 cases of smuggling and securities, which was 14.29% less than the 7 cases in 2015. The number of suspects involved was 11, which was 54.17% less than that of 2015 (24 people). The amount of illegal profit involved was NTD 44,954,648, which was higher than that of last year by 1.67%. In 2015, illegal acts totaled NTD 44,215,902 (See details in Table 2.03, 2.04, 2.11 and 2.11).

Case Type:

- (1) Container smuggling: 4 cases.
- (2) Fishing boat smuggling: 0 case.
- (3) Entrainment smuggling: 2 cases.
- (4) Air smuggling: 0 case.

(Table 2.12 and Figure 2.12)

2. Major cases: N/A



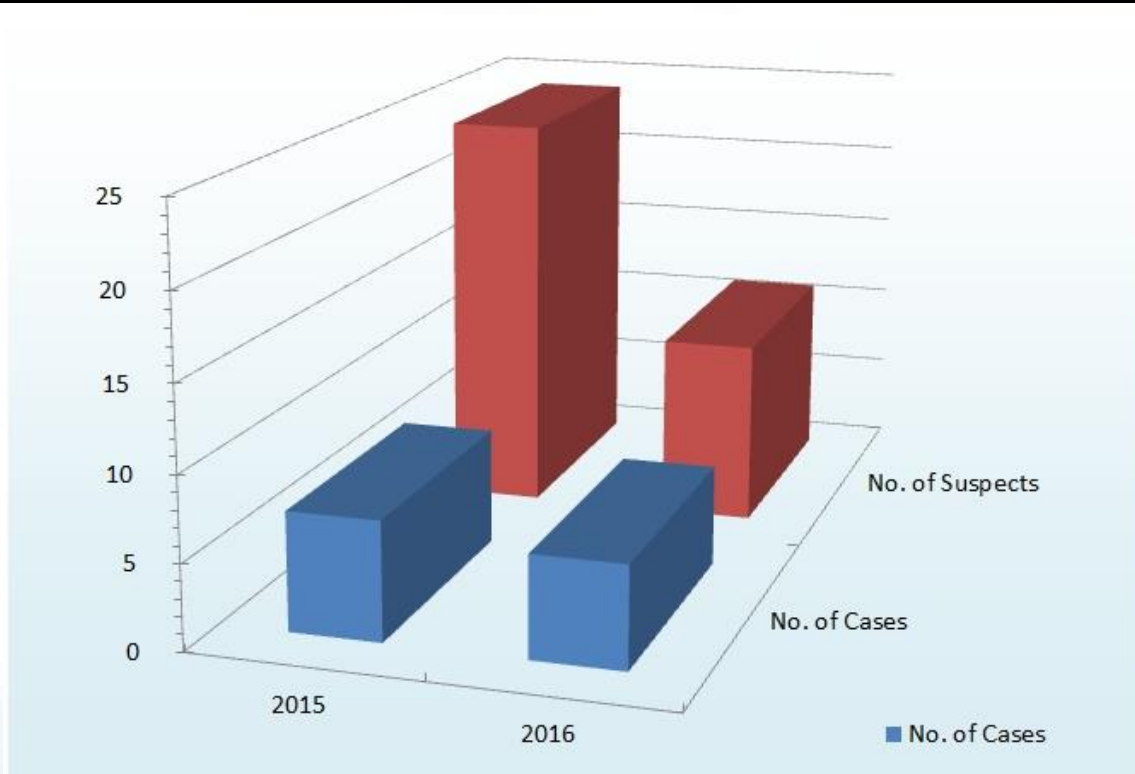
Table 2.11 Comparison of Statistics of Smuggling Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	7	100.00%	100.00%	24	100.00%	100.00%	44,215	100.00%
2016	6	85.71%	-14.29%	11	45.83%	-54.17%	44,954	1.67%

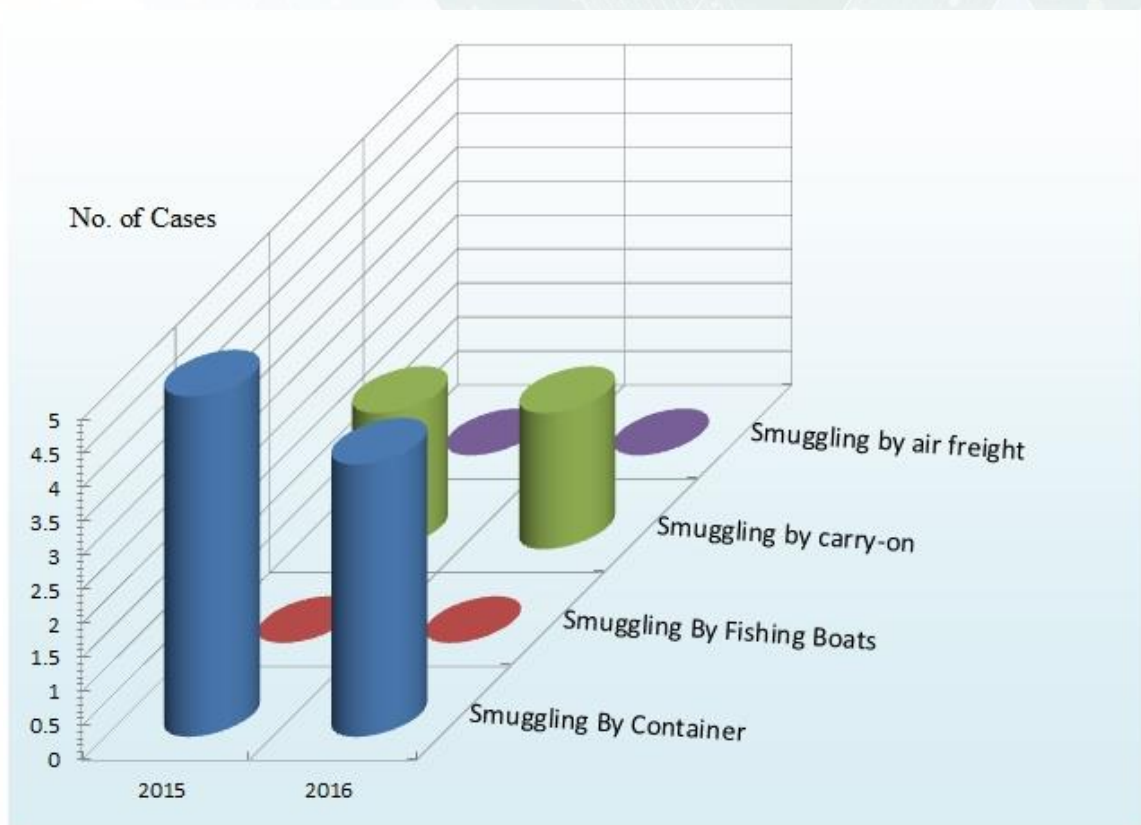
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Table 2.12 Comparison of Statistics of Smuggling Cases over the Past 2 Years, by Type

Item Year	Total		Smuggling By Container		Smuggling By Fishing Boats		Smuggling by carry-on		Smuggling by air freight	
	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects
2015	7	24	5	18	0	0	2	6	0	0
2016	6	11	4	6	0	0	2	5	0	0



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



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

(6) Violations against the Tax Collection Law

1. Comparison:

This year, we prosecuted 15 cases of violations against the Tax Collection Law, which was 25% less than the 20 cases in 2015. The number of suspects involved was 34, which was 74.63% less than that of 2015 (134 people). The amount of illegal profit involved was NTD 2,818,611,837, which was higher than that of last year by 40.89%. In 2015, illegal acts totaled NTD 2,000,540,392 (See details in Table 2.03, 2.04, 2.13 and 2.13).

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Case Type:

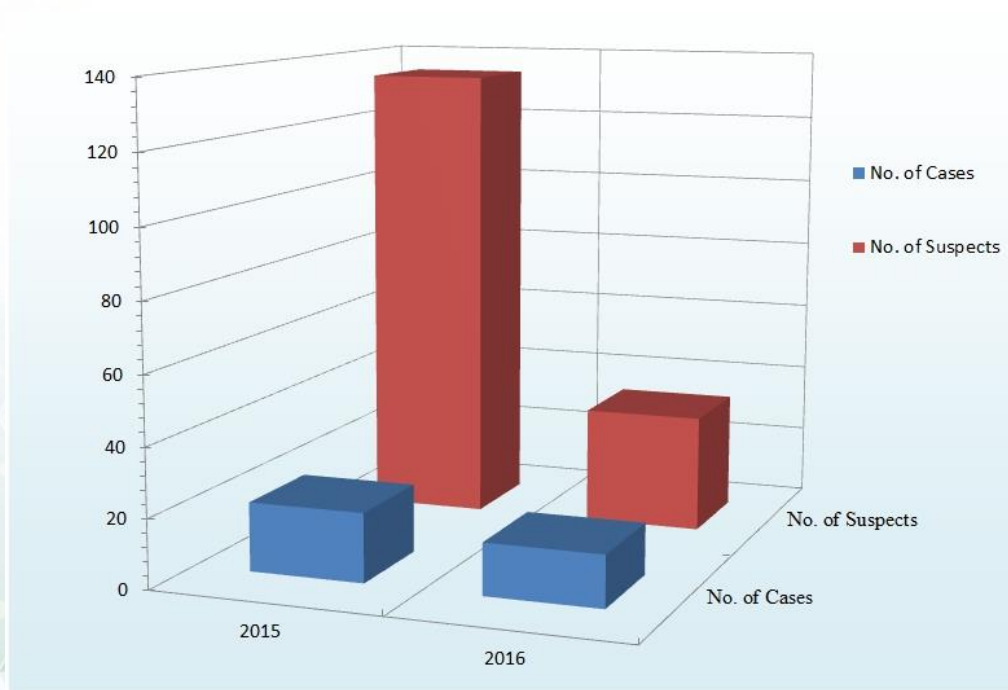
- (1) Violations of the Tax Collection Law Article 41 (taxpayer's fraud or other improper methods to evade taxes): 9 cases.
- (2) Violations of the Tax Collection Law Article 43 (abetting or helping to evade tax): 6 cases.

(Table 2.14 and Figure 2.14)



Table 2.13 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 Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	20	100.00%	100.00%	134	100.00%	100.00%	2,000,540	100.00%
2016	15	75.00%	-25.00%	34	25.37%	-74.63%	2,818,611	40.89%



Graph 2.13 Comparison of Cases and Suspects concerning Violation of Tax Collection Act over the Past 2 Years

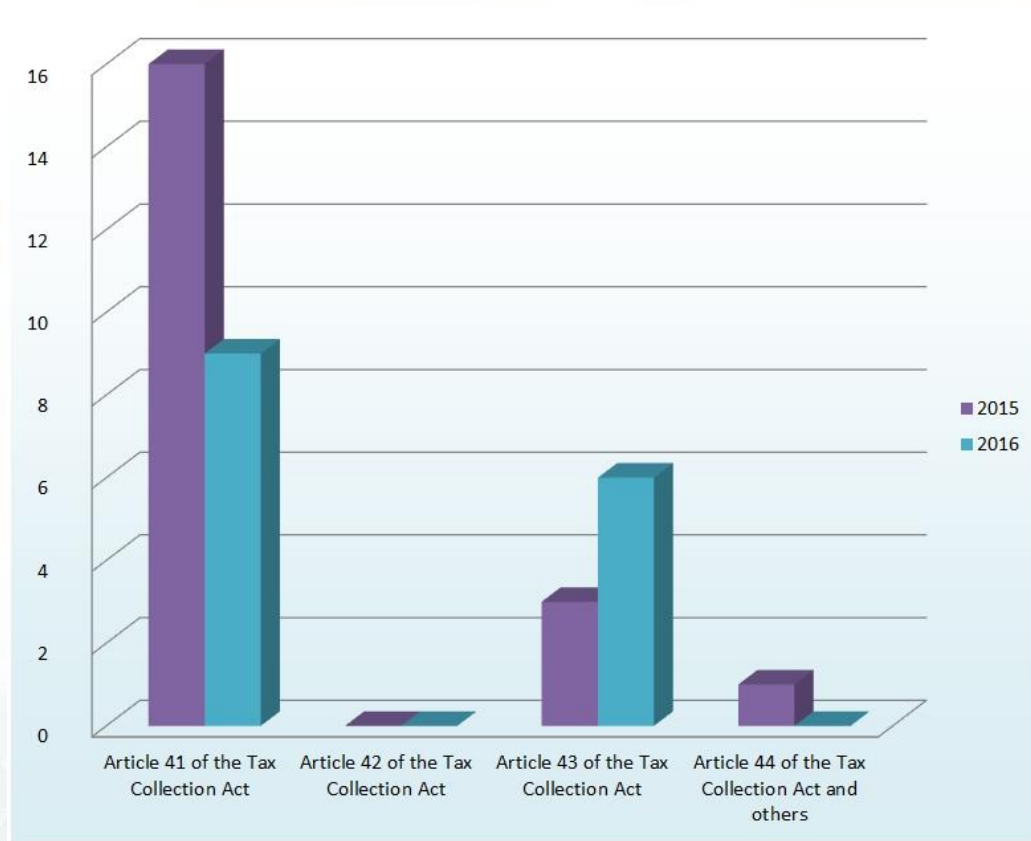
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Table 2.14

Comparison of Statistics of Cases concerning Violation of Tax Collection Act over the Past 2 Years, by Type

Item Year	No. of Cases Total	Percentage	Rate of Change	Article 41 of the Tax Collection Act	Article 42 of the Tax Collection Act	Article 43 of the Tax Collection Act	Article 44 of the Tax Collection Act and others
2015	20	100.00%	100.00%	16	0	3	1
2016	15	75.00%	-25.00%	9	0	6	0



Graph 2.14

Comparison of Statistics of of Cases concerning Violation of Tax Collection Act over the Past 2 Years, by Type

2. Major cases:

Ju ○ Fa company was involved in illegal matters

Chen ○ Kun has been serving as the chairman of Ju ○ Fa

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Construction Incorporated since 1992 and the person legally responsible for the company. Chen ○ Juan was his spouse, and used to be the person registered as responsible for the company. Qi ○ Guo was the Managing Director, as well as GM of the company. Chen ○ Ling was the special assistant to the chairman and the accountant who was responsible for auditing, while Chen ○ Feng was the accountant who produced the accounts.

These 5 people knew that any profit from selling land and its transactions needed to be counted as current gain (loss), even though it did not have to be taxed as income tax, otherwise they needed to pay 10% business income tax. Plus, even though the individuals were not profitable businesses, in the case of profit, they still had to declare income tax for business income. They knew that they should be loyal to the company and serve their duty in managing the company with integrity, but they intended to profit illegally. They first used Chen ○ Kun, Chen ○ Juan and Qi ○ Guo to purchase 4 pieces of land and then used the company's name as a guarantor to apply for loans from banks in order to pay for the interest and capital to purchase the land.

Chen ○ Kun then instructed Chen ○ Feng to deposit the money from land purchases to appointed bank accounts, then he purchased the properties from the land owners. Soon afterwards, Chen pretended to be the land owner and signed a contract with Ju ○ Company to sell the land together, leveraging this contract to list the profit incorrectly as “Company A” when it should have been listed as “Revenue” (Gain from selling lands) on the balance

sheet, and the numbers distributed based on investment percentages. For the profit and undistributed portions among “Investment” of “Company A”, Chen ○ Kun and Qi ○ Guo took shares equally, making Chen ○ Kun, Chen ○ Juan and Qi ○ Guo’s have personal sales of their land so that they didn’t have to pay taxes even though the lands were bought and later developed by Ju ○ Fa Company. These 5 people embezzled a total of NTD 11,445,373,548 from these 4 properties and evaded personal income tax of NTD 1,241,401,705. The entire case was transferred by Central Workstation and prosecuted by the Taiwan Taichung District Prosecutors Office.

(7) Counterfeit currencies and securities notes

1. Comparison:

This year, we prosecuted 5 cases of faking currencies and securities which was the same as 2015. The number of suspects involved was 29, which was 322.22% more than that of 2015 (9 people). The amount of illegal profit involved was NTD 29,156,377, which was higher than that of last year by 112.39%. In 2015, illegal acts totaled NTD 98,476,700 (See details in Table 2.03, 2.04, 2.15 and 2.15).

Case Type:

(1) Fake currency: 0 case.

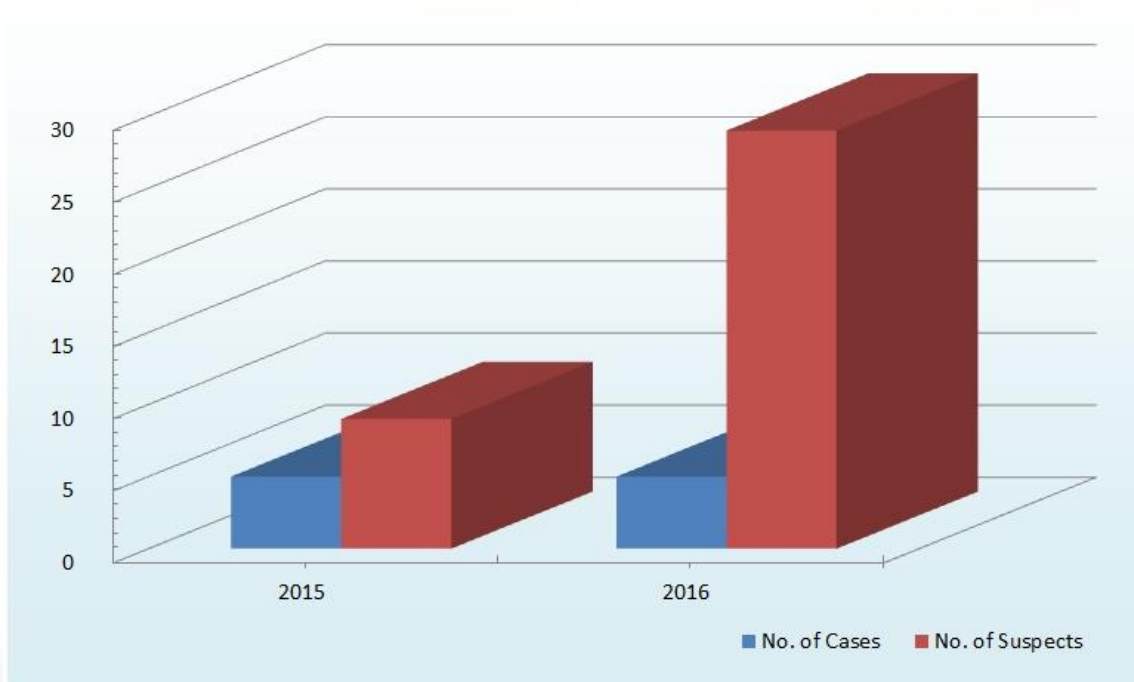
(2) Fake securities: 5 cases.

(Details 2.03, 2.16 and Figure 2.16)

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Table 2.15 Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	5	100.00%	100.00%	9	100.00%	100.00%	98,476	100.00%
2016	5	100.00%	0.00%	29	322.22%	222.22%	209,156	112.39%



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

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Table 2.16 Comparison of Statistics of Counterfeit/Alteration of National Currency and Securities over the Past 2 Years, by Type

Item Year	Counterfeit/ Alteration of National Currency	Counterfeit/Alteration of Valuable Securities								
		Subto tal	Foreign Currency (Excluding Mainland China)	Check	Promi ssory note	Share Stock	Bond	Counter feit/Alte red Credit Card	Currency or Securities of Mainland China	Others
2015	1	4	1	3	0	0	0	0	0	0
2016	0	5	2	3	0	0	0	0	0	0



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

2. Major cases:

Zhang ○ Li was involved in faking securities notes

Wu ○ Shien was the person legally responsible for Lian ○ International Ltd. Zhang ○ Li was the partner in the company, as well as the accountant. Hsieh ○ Heng also assisted Wu and Zhang exchange currencies and contacted Hsu, and others, who served as middlemen. They took fake US dollars to Sinopac Bank's Dunhua branch for exchange (they were buyers)

Zhang ○ Jing and Pan ○ Nan were the suppliers of the fake dollars noted in hundreds (seller). Hsu ○ Cheng, Hsu ○ Ren, Li ○ Heng, Chen ○ Cheng, Guo ○ Zheng, Zhang ○ Neng, Chien ○ Zong, Chen ○ Hong, Hong ○ Chang, Zhou ○, Li ○ Liang, Lu ○ Ming and Zhang ○ Bing (not arrested) were middlemen in the process and were responsible for connecting the clients and the suppliers together, as well as assisting transfers.

Between January and February of 2016, Wu, Zhang and Hsieh knew that the US dollars, dated 2003 and 2006, that Zhang ○ Jin and Pan ○ Nan had were illegal and that they could pass the old counterfeit money detectors (the so-called "No.6 detector") but not the new ones (the so-called "No. 8 detector"). But they intended to buy NT dollars with lower-than-market price listings at banks with USD 1 equivalent to 20.2-22.4 or charge 21% commission to obtain USD 149,000 and USD 2.3 million from Zhang and Pan through 13 middlemen (totaling USD 2,249,000). Then Zhang ○ Li went to Sinopac's Dunhua branch to exchange

the money, starting from January 7th 2016. After the US dollars passed the old type money detectors, the money was deposited to Lian ○ Company's US dollar account. Wu and Zhang took their share of the profit, and then had Zhang deposit the NT dollars directly into the NT dollar accounts at the same bank. Meanwhile, in order to circumvent investigation, Zhang provided Hsu and other middlemen with large sums of cash that were agreed upon beforehand in NT dollars. Then these middlemen provided cash as well to Zhang and Pan at an agreed price. And the middlemen divided the rest. When the branch staff sent the counterfeit money back to headquarters on February 23rd 2016, they found out that the batch of US dollars had failed to pass the detector and therefore uncovered the illegal acts. The entire case was transferred by the Bureau's Taoyuan Investigation Unit and prosecuted by the Taipei District Prosecutors Office in Taiwan.

(8) Violations against Tobacco and Alcohol Management Law

1. Comparison:

This year, we prosecuted 11 cases of violations against the Tobacco and Alcohol Management Law, which was the same as 2015. The number of suspects involved was 14, which was 7.69% more than in 2015 (13 people). The amount of illegal profit involved was NTD 1,138 million, which was lower than that of last year by 58.09%. In 2015, illegal acts totaled NTD 27,153,000 (See details in Table 2.03, 2.04, 2.17 and 2.17).

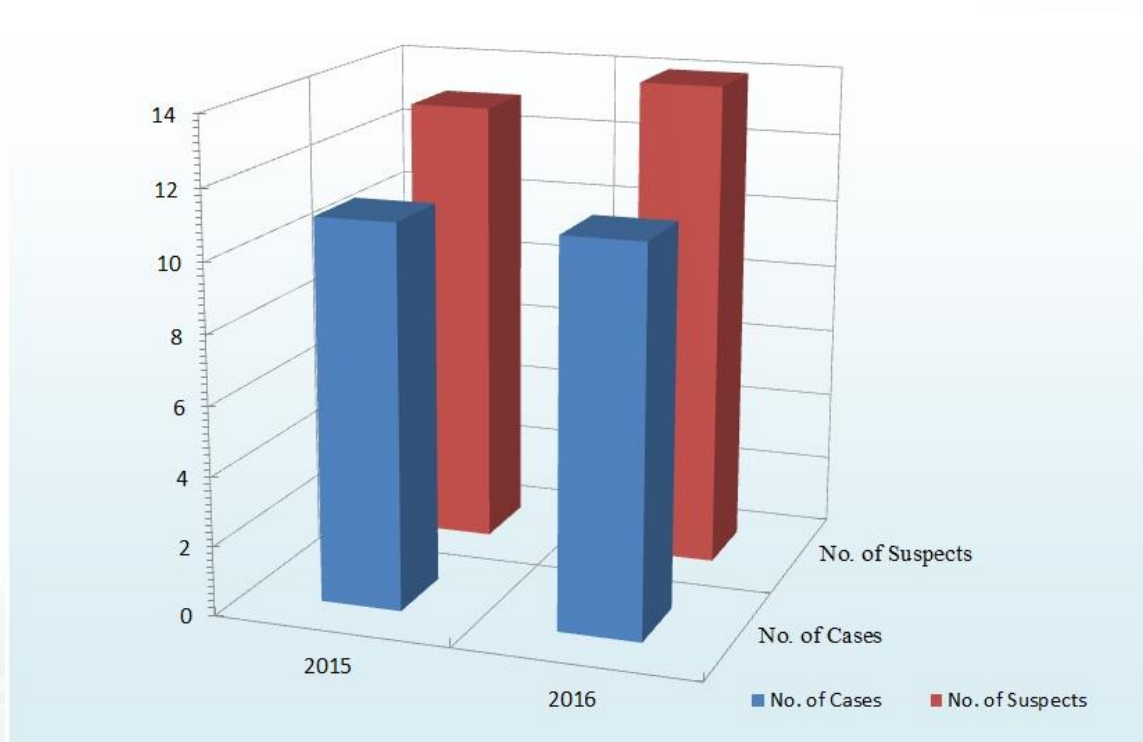
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Table 2.17

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

Item Year	No. of Cases	Rate of Change	No. of Suspects	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	11	100.00%	13	100.00%	27,153	100.00%
2016	11	0.00%	14	7.69%	11,380	-58.09%



Graph 2.17

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

2. Major cases:

Yi ○ Company He ○ Hong was involved in violating the Tobacco and Alcohol Management Law

He ○ Hong agreed to become the person legally responsible for the company but allowed others to use his name and potentially committed the crime of smuggling tobacco. On November 4th 2013, he knew that the company had not obtained an importing license for tobacco based on the pursuant laws, yet imported tobacco for profit. On January 25th 2014, he used the name of the company KFICLOGISTICS(HK) LTD as a consignee and applied for a container, YM MOVEMENT, from Yangming Marine Transport Corporation, claiming that the shipper was KFICLOGISTICS (HK) LTD, Hong Kong., The employees produced a delivery notice for the goods in Jilong Harbor because they were not aware of this, and provided a receipt to Yi ○ Company. The container contained tobacco undeclared to customs. On January 30th 2014, the Treasury Department of the Treasury in Keelung inspected the container because they suspected there was something wrong with the items within it, and disclosed the whole thing on February 5th 2014 at Terminal No. 10, 16th Street, Keelung City. After opening the cabinet, they found 1,050 boxes of cigarettes, which was worth about \$ 20 million, The entire case was transferred by the Transport Bureau of the Bureau and prosecuted by the Procuratorate of Jiling District Prosecutors Office in Taiwan.

(9) Violations against Banking Act

1. Comparison:

This year, we prosecuted 67 cases of violations against the Business Secrets Law, which was 6.35% higher than the 63 cases in 2015. The number of suspects involved was 372, which was 30.53% more than in 2015 (285 people). The amount of illegal profit involved was NTD 36,463,597,566, which was higher than last year by 145.32%. In 2015, illegal acts totaled NTD 50,178,856,102 (See details in Table 2.03, 2.04, 2.18 and 2.18).

Case Type:

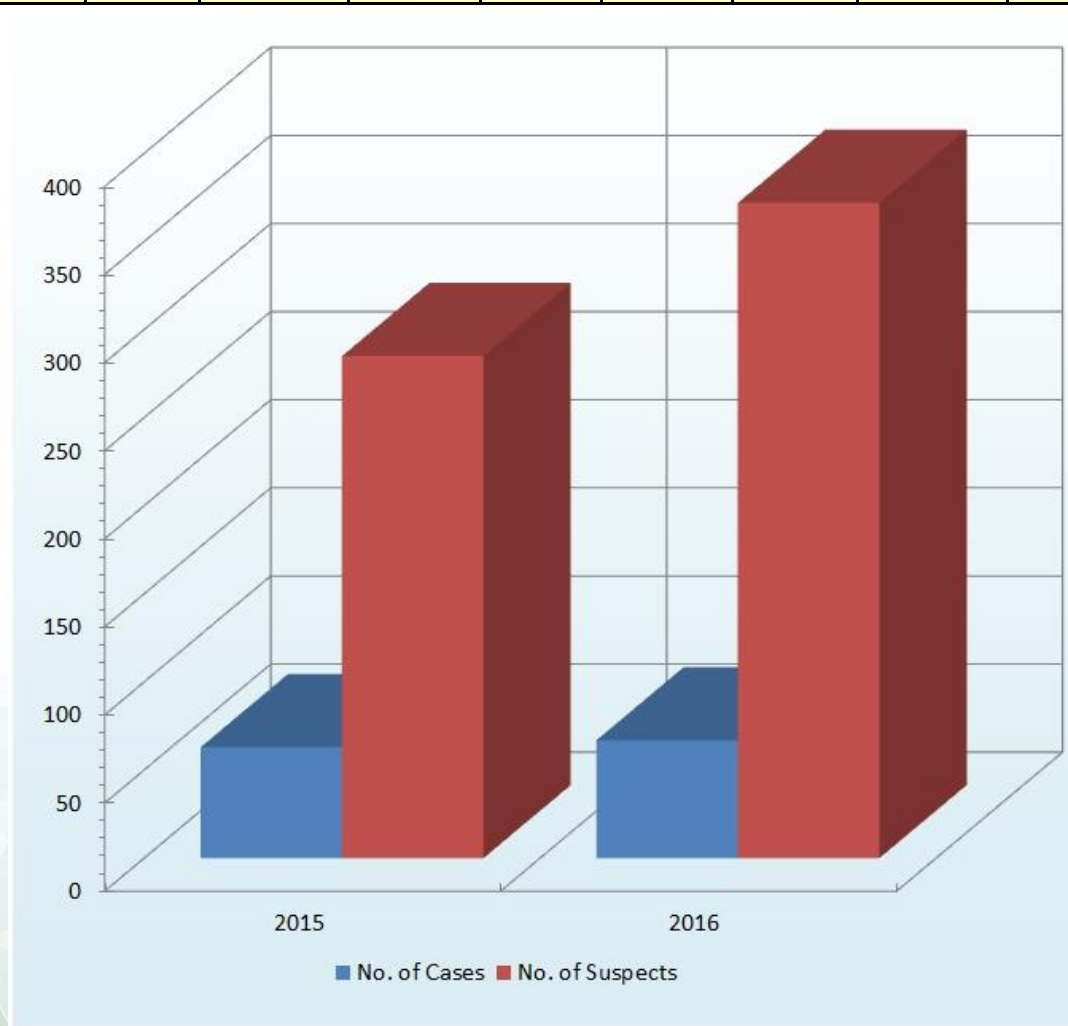
- (1) Illegal absorption of capital cases: 43 cases.
- (2) Transactions conducted for domestic and foreign exchange businesses without the approval of the government: 16 cases.
- (3) Breach of trust by employees at financial institutions: 5 cases.
- (4) Fraudulent Solicitation for money from financial institutions: 2 cases.
- (5) Accepting improper interest as employees working in financial services: 0 cases.
- (6) Illegal lending by financial institutions: 0 cases.
- (7) Others: 0 cases.

(Table 2.19 and Figure 2.19)

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Table 2.18 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 Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	63	100.00%	100.00%	285	100.00%	100.00%	50,178,856	100.00%
2016	67	106.35%	6.35%	372	130.53%	30.53%	36,463,597	-27.33%



Graph 2.18 Comparison Statistics of of Cases and Suspects concerning Violation of Banking Act over the Past 2 Years

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Table 2.19 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
2015	63	100.00%	100.00%	29	31	0	2	0	0	1
2016	67	106.35%	6.35%	43	16	5	2	0	1	0



Graph 2.19 Comparison of Statistics of Cases concerning Violation of Banking Act over the Past 2 Years, by Type

2. Major cases:

(1) Amazing ○ Conductive Material Company ○ Ser Leong was involved in violations against the Banking Act

Chia Ser Leong and Seah Kah Yap were the chairman and GM of Tien ○ Group (headquartered in Singapore). Chiang Tsen Boon and Ang Boon Siah were VPs of the company managing all administrative affairs and decision making in Taiwan. Lee Peck Ngoh was the finance manager responsible for managing the assets of the company. Lee Pin Pin was responsible for taking care of clients' orders and assisting Lee to take care of accounting. All the above 7 people are Singaporeans.

In 2012, sales directors of APB, including Chieh, engaged in gold sales to ensure payments of interest and gold purchases. They knew that it was extremely profitable to buy back gold in Taiwan, , so he formulated companies with Song, Wu and Liao etc. (Tien ○ Group formulated Guo ○ Company, Qi ○ Company, Heng ○ Company and Zhong ○ Company in Taiwan and the actual person responsible for all these companies was Chieh). The sales model was that Singapore International Bullion Mint Pte Ltd, which was controlled by Chieh, purchased gold from Singapore MKS Company. After the declaration of imports, Chieh and Lee carried them in on their own from Singapore and deposited them at the company on Zhongxiao East Road ,Taipei City. Then they sold the products in the name of the “Gold Investment” project to solicit clients and claimed that they were guaranteed to buy back the contract after 2 years of commitment with Singapore's MEPM

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Company after they became dealers. During the lock-down period, they were entitled to receive 1% interest every month and therefore attracted a lot of investors to join forces with them.

Starting in June 2013, Chia Ser Leon, Seah Kah Yap, Chiang Tse Boon, Ang Boon Siah, Lee Peck Ngoh, Teo Poh Leng and Lee Pin Pin worked with Qi Lee Pin Pin Company's Song ○ Hua, Wu ○ Mo, Liao ○ Yi and Huang ○ Lun to solicit funds from clients even though they knew that non-banks were not allowed to loan, accept investments, join funds as shareholders or as other titles, from the public or non-specific people, thus actually violating the provisions of the "gold investment" project to customers by absorbing funds. For example, 1 kg of gold is worth NTD 2.6 million. That means that during the 2 years of the lock-up period, the customers could receive 1%, or NTD 26,000 as interest on a monthly basis, totaling NTD 624,000 a year in interest. The referred dealer received 0.5%, which was NTD 13,000 as interest, so they received a total of NTD 310,000, accounting for 36% of the contract amount (hereinafter referred to as the deposit). If the sales amount reached NTD 80,000. NTD 4.8 million, NTD 20 million, NTD 60 million, NTD 120 million and so on, they could serve as director, deputy manager, manager, associate, president and other positions respectively and receive 5% to 10% of the direct sales bonuses, plus consultation bonuses and dividends. The president could receive the largest sales bonus at 16% (hereinafter referred to as sales bonus).

Starting in August 2014, Song ○ Hua and others hoped to increase

sales of gold, so they introduced multi-level MLMs, i.e. customers had to pay NTD 70,000 to buy their gold skin care products (increased to NTD 80,000 in March 2015), and if they purchased more than 1 ounce at more than NTD 80,000, they obtained qualifications to become a dealer. After becoming a dealer, if they successfully referred a person to buy the rights to operate (ball), they could receive a bonus of NTD 15,000, and if they referred 2 people to buy the right to operate (ball), they could receive a NTD 15,000 bonus and another NTD 15,000 for a collision bonus. Since September 17th 2015, the Group of 33 people has solicited about 4,800 people through the organization, profiting from a total of NTD 2,061,509,300. The entire case was transferred by workstations in the northern part of the Council and was prosecuted by the Taoyuan District Prosecutors Office in Taiwan.

(2) Tai ○ International Company Zhang ○ Hao was involved in violations against the Banking Act

Zhang ○ Hao was the chairman of Taiwan's ○ Ming Group, as well as Tai ○ International Marketing company. Lin ○ Jun was the CFO. Zhang ○ Lin was the GM. Chiu ○ Lin was the VP. Yan ○ Yeh was the Executive VP. In May 2012, Zhang and 3 other people established the Taiwan ○ Huo Business, and they thought to attract clients to invest even though they knew that they were not legally allowed to raise funds or collect funds without the permission of the authorities concerned in the name of loans, investment receipts or shareholdings. They also knew that since the marketing model had multiple layers, if the participants

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received commissions, bonuses or other income by referring others instead of selling products and services, they should not distribute this money. But they collaborated together to illegally raise funds in the name of Taiwan ○ Huo company, marketing investment products for 1 year, 3 years and 6 years and guaranteeing interest rates at 6-8% (for 1-year and 3-year products) aside from principle upon expiration. For the 6-year product, the clients were required to pay NTD 20,000 every year, and in exchange they could be refunded NTD 120,000 upon expiration and an additional NTD 23,100. In 2014, they changed the name of the product but continued to market to clients, and the product was for only 1 year or 3 years of tenure with NTD 50,000 per unit at 6-8% interest per annum.

Since February 1st 2016, Zhang Yinghao, who launched the "Overflow service project" , used Taiwan ○ Mission Museum, located in the Guiyi section, Pingtung City, Pingtung County, as the base, entrusting his own company to sell the land. The contract was divided into 1 year and 3 years, each unit costing NTD 50,000. Upon expiration, the investors could buy back the land and take back the principal, along with annual interest rates of 5% or 6%. Taiwan ○ Huo company also used multiple layers of marketing strategies. In addition to the "management bonus", investors who attracted off-line investment contracts could get performance bonuses, with 1% allowance of the sales as a reward. They also had consultation allowances and travel activities, such as a "Recommended Bonus", an "Organizational

Bonus", an "Excess Bonus", a "Year-end bonus" and an "Elite trip" and "Premium luxury travel" as incentive measures. The entire case was transferred by the Bureau of Kaohsiung City Investigation Office and was prosecuted by the Taiwan Kaohsiung District Court Prosecutors Office.

(3) Zhang ○ Tang was involved in violations against the Banking Act

Zhang ○ Tang (originally an Indonesian citizen who acquired Taiwanese citizenship in 2013) was the actual person responsible for three companies, including Bao ○ Cheng Ltd., Zheng ○ Ltd. and Ke ○ Business Company, selling products from Indonesia. Zhou ○ Jie, Tan ○ Jun and Zhong ○ Quan were all his employees. Wang ○ Zhong was the actual person responsible for Jia ○ Tang International Ltd., and Wang ○ Chang Xi and Wang ○ Zu Xi were the brother and son of Wang ○ Zhong respectively. Chen ○ Wei was a relative of Zhang ○ Tang.

During 2012, Zhang leveraged the name of the Zhong ○ International Development Co., Ltd. (hereinafter referred to as Zhong ○ company) to legally acquire the business of remittances for foreign workers' salaries, soliciting business from Zhuo ○ Yi and other downstream Indonesian store operators to process remittances of their Indonesian laborers' wages. Zhang knew that he was not allowed to conduct remittance unless he had a banking license, but he sought to break the law and profit illegally. He made a profit by conducting remittances in foreign exchange businesses at home and abroad in the name of the company via

the banking law. Most new Taiwan cash notes were brought overseas by Zhou ○ Jie, Tan ○ Chun, leaves ○ Di, Zhong ○ right, Wang ○ Zhong, Wang ○ Chang, Wang ○ Zu, Chen ○ Wei, Zhang ○ Fu and Chen ○ Tao by putting them into their luggage and then exchanging them to Indonesian rupiah in Hong Kong or other countries' underground exchange markets. They used the communication software LINE to conduct conversations by setting up a group nicknamed "Po If" to contact their Indonesian counterparts Chen Nmei "NARMI" (Indonesian) and so on, and they agreed to use the same day exchange rate of the NTD against the Indonesian rupiah. Then they used NTD 1 to exchange 2.5 to 4 yuan for the Indonesian rupiah, collecting the price gap as a margin of profits. Then they collected the NT dollars and remittance information from the Indonesian workers who needed this service and charged NTD 150-250 as a service fee. Zhang ○ Tang or Zhuo would collect the money and information before depositing it to Zhang Tang's designated post office account. Zhang then converted it to the Indonesian rupiah at the agreed exchange rate, notifying the "NARMI" Transfer from the Indonesian bank to the Indonesian Laborer's designated account. In addition, Zhang ○ Tang also deposited only part of the workers' wages to the company's account in Taiwan Bank's Songshan branch before transferring it to the company's overseas account for remittances. He used the rest to multiply it by 0.2 and divided the exchange rate with the Rupiah as compensation (Nermimi paid for the round-trip ticket, check-in luggage, accommodation and commission). He instructed Zhou and 9 other people to carry

an average of NTD 6-10 million without declaring it to the airport's customs at least 4-5 times a month with 1-5 people each time. This money was hidden in suitcases and was met by the person appointed by Marimi in Hong Kong, so that the money could be delivered to Narmi in Indonesia; or he would have Zhou and others to find exchange places in Hong Kong to wire the remitted amount to the appointed bank account by Narmi before transferring the profit to Zhong's own account. As of August 3rd 2015, they had illegally handled up to NTD 625,701,000. The entire case has been transferred by the Investigation Unit of the Bureau's Air Business and is being prosecuted by the Taiwan Taichung District Prosecutors' Office.

(10) Infringement of Intellectual Properties

1. Comparison:

This year, we prosecuted 60 cases of violations against the Business Secrets Law, which was 30.43% higher than the 46 cases in 2015. The number of suspects involved was 126, which was 72.60% more than in 2015 (73 people). The amount of illegal profit involved was NTD 918,024,311, which was higher than last year by 145.32%. In 2015, illegal acts totaled NTD 1,841,052,787 (See details in Table 2.03, 2.04, 2.20 and 2.20).

Case Type:

- (1) Violations of Trademark Law: 40 cases.
- (2) Violations of the Copyright Act: 20 cases.

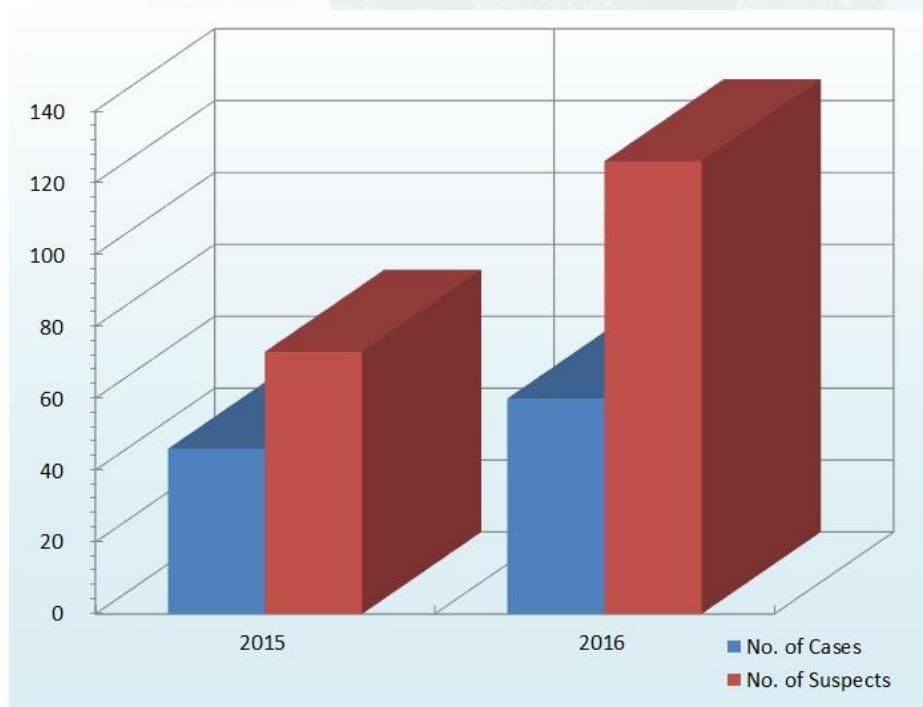
(Table 2.01, 2.20 Figure 2.21)

 Table 2.20

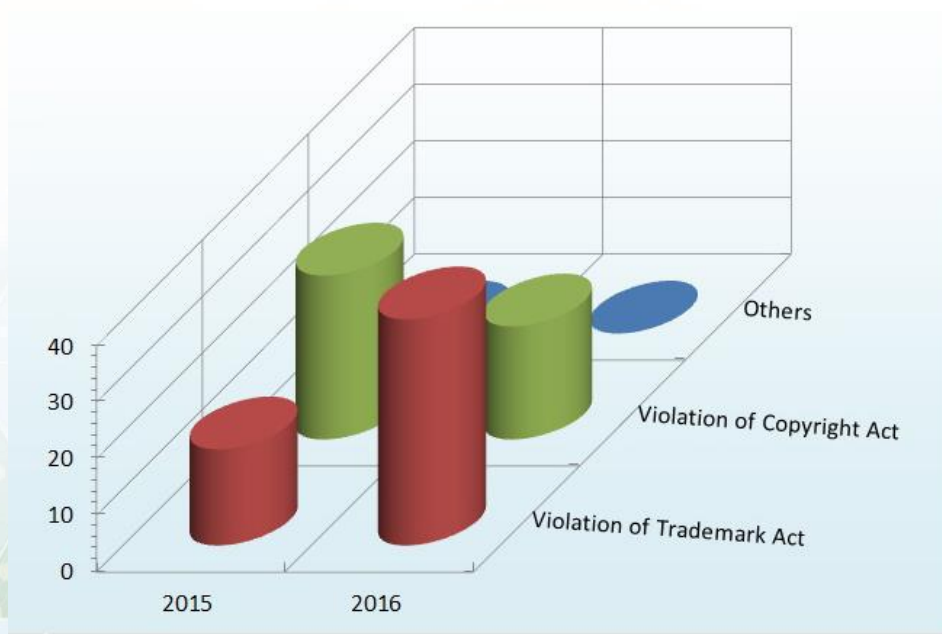
Comparison of Statistics of Intellectual Property Right Infringement
Cases any Typeover the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change	Violation of		Violation of		Others	
									No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects
2015	46	100.00%	100.00%	73	100.00%	100.00%	1,841,052	100.00%	17	23	29	50	0	0
2016	60	130.43%	30.43%	126	172.60%	72.60%	918,024	-50.14%	40	99	20	27	0	0

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Graph 2.20 Comparison of Statistics of Intellectual Property Right Infringement Cases and Suspects over the Past 2 Years



Graph 2.21 Comparison of Statistics of Intellectual Property Right Infringement Cases over the Past 2 Years, by Type

2. Significant cases:

New Dragon website was involved in violating intellectual rights

Chen ○ Zhang was the founder and owner of a website called “New Dragon for Three Kingdoms”. On April 27th, he started a "new dragon three countries" game server site to sell a game situation used in props and virtual currency seeking illegal interests after being instructed by an unknown person. Chen ○ Zhang and others knew that in accordance with Taiwanese laws, the copyright of the company, without the consent or authorization of the company, shall not be allowed to be reproduced or publicly transferred unless otherwise agreed or authorized by Yu ○ Company; and the company registered was also protected by the law, so the trademark of "Three Kingdoms", unless with consent or authorization, should not be allowed to be used to sell the same goods or services. But Chen intended to profit illegally from it, so used the trademark of Yu ○ Company as his own, committing infringements of the company's copyright and trademark. The company's legal staff Yeh ○ came to the Tainan City Office of Investigation and made a statement to inform us that it was not authorized by the company to use its game program and trademark. The company lost NTD 1,732,400,800 as a result. The entire case was transferred by the Tainan City Investigation office and is being prosecuted by the Taiwan Changhua District Prosecutors' Office.

(11) Violations against Business Secrets Law

1. Comparison:

This year, we prosecuted 18 cases of violations against the Business Secrets Law, which was 12.50% higher than the 16 cases in 2015. The number of suspects involved was 45, which was 18.42% more than in 2015 (38 people). The amount of illegal profit involved was NTD 8,562,352,811, which was higher than last year by 145.32%. In 2015, illegal acts totaled NTD 3,490,317,428 (See details in Table 2.03, 2.04, 2.21 and 2.22).

2. Major Cases:

Bao ○ Company Chen ○ Ming was involved in violating Business Secrets Law

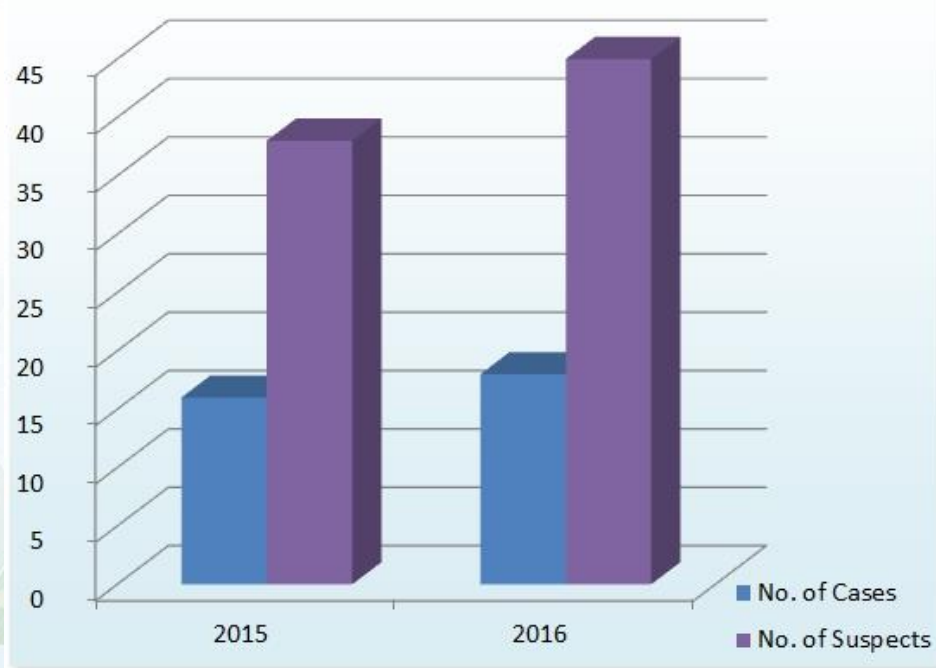
Chen ○ Ming was the employee of Bao ○ Company in the Business Department of Changhua. Tsai ○ Teng worked for a supplier of Bao ○ Company called Fu ○ Company. Both Chen and Tsai loved collecting and appreciating basketball shoes. They knew that the company was developing a sample of “Kobe Reminiscent Basketball Shoes” for the 4th, 5th, 6th and 7th generations and that it was a business secret of the company, but they planned to steal this secret. On January 18th 2016, Chen went to the R&D center of Bao ○ Company and took photos of the shoes’ prototypes with his phone when the R&D staff weren’t around. Then he sent the photos in February to Tsai. Chen did the same on around February 17th 2016 and sent them to Tsai. After Tsai received the photos, he shared them with other folks, including Zhen ○ Kai, Bing ○ Ge, Chen ○ Han, Hong ○ Gu and

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Chen ○ Wei, so disclosing business secrets. Based on the estimation of Bao ○ Company, this behavior could have incurred a loss of USD 10 million if other people leveraged these photos to manufacture and sell them,] since they were not yet on the market. The entire case was transferred from Taichung Survey workstation and is being prosecuted by the Taiwan Changhua District Prosecutors Office.

Table 2.21 Comparison of Statistics of Trade Secrets Crime Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	16	100.00%	100.00%	38	100.00%	100.00%	3,490,317	100.00%
2016	18	112.50%	12.50%	45	118.42%	18.42%	8,562,352	145.32%

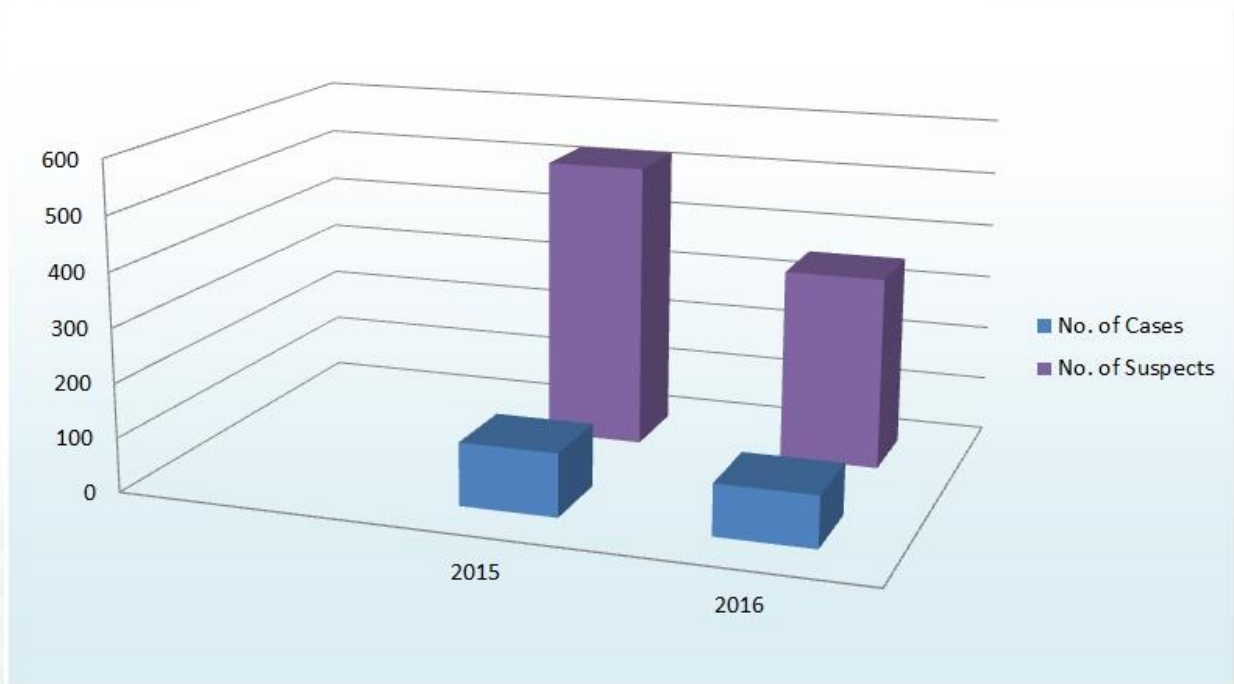


Graph 2.22 Comparison of Cases and Suspects concerning Infringing Trade Secrets over the Past 2 Years

(12) Violations against Securities Trading Law

1. Comparison:

This year, we prosecuted 94 cases of violations against the Securities Trading Law, which was 18.96% lower than the 116 cases in 2015. The number of suspects involved was 354, which was 32.70% less than in 2015 (526 people). The amount of illegal profit involved was USD 14,110,165,365, which was lower than last year by 71.44%. In 2015, illegal acts totaled USD 4,947,883,929 (See details in Table 2.03, 2.04, 2.22 and 2.23).



Graph 2.23

Comparison of Statistics of Securities and Exchange Act Violations Cases and Suspects over the Past 2 Years

Table 2.22

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

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspe cts	Percenta ge	Rate of Change	Underlying Amount (Dollars)	Rate of Change	Collection and issuance without approval		Cunning counterfeit in collection or issuance		Settlement Fraud		Stock Price Manipulation through Abnormal Trade		Insider Trading		Irregular Transaction	
									No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects
2015	116	100.00%	100.00%	526	100.00%	100.00%	49,407,883	100.00%	13	31	12	95	2	4	21	113	7	14	11	39
2016	94	81.03%	-18.97%	354	67.30%	-32.70%	14,110,165	-71.44%	12	42	11	43	1	16	8	42	15	39	0	0

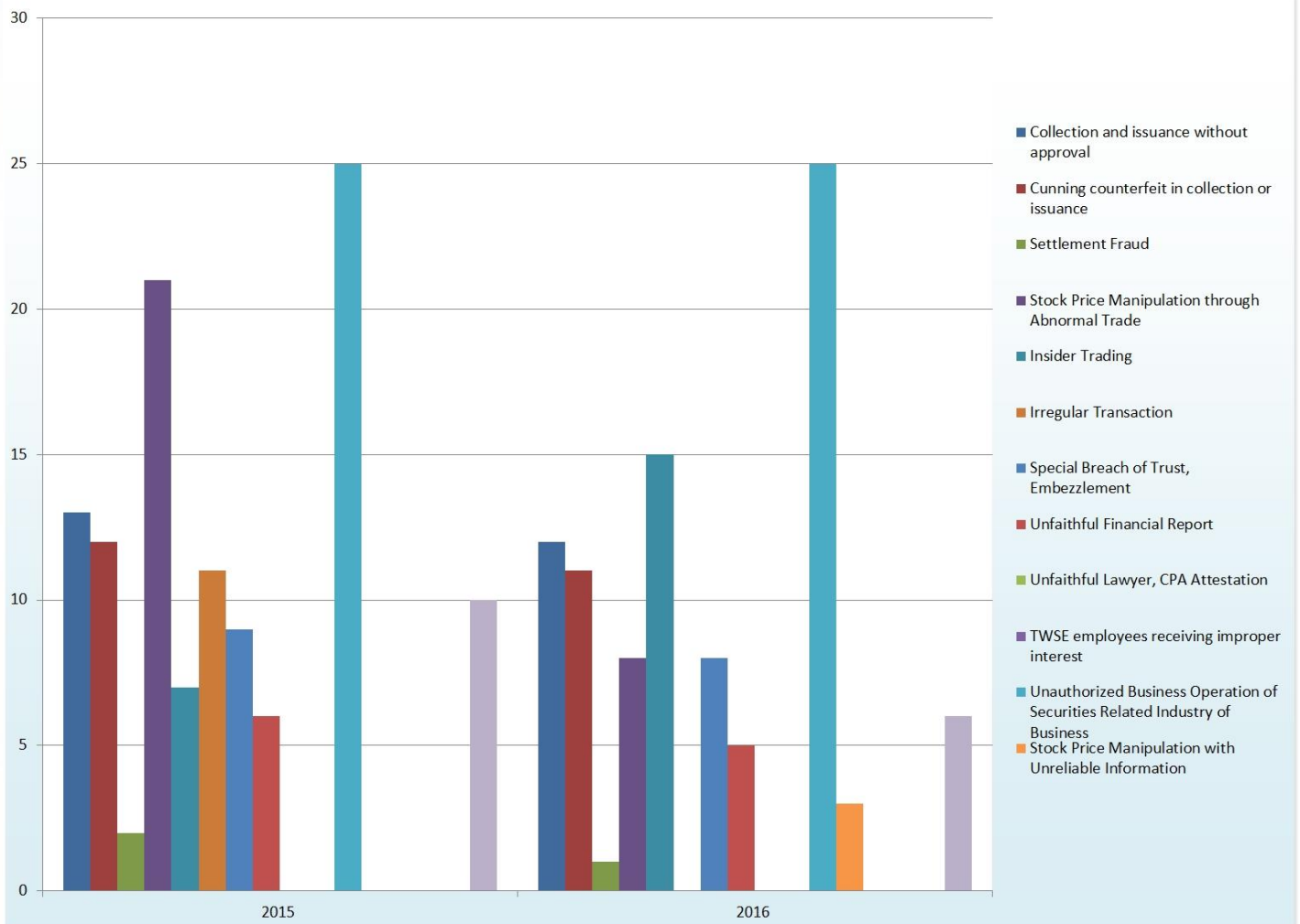
Table 2.22 (cont.) Comparison of Statistics of Securities and Exchange Act Violation Cases and Type over the Past 2 Years


Item	Special Breach of Trust, Embezzlement		Unfaithful Financial Report		Unfaithful 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 Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects
2015	9	37	6	70	0	0	0	0	25	84	0	0	0	0	0	0	0	0	10	28
2016	8	82	5	61	0	0	0	0	25	129	3	8	0	0	0	0	0	0	6	22

Major cases:

- (1) Fund collections without approval from authorities concerned: 12 cases.
 - (2) Fund raising or issue stocks frauds: 11 cases.
 - (3) Breach of contract: 1 case.
 - (4) Abnormal trading and manipulation of stock prices: 8 cases.
 - (5) Insider trading: 15 cases.
 - (6) Unconventional transactions: 0 cases.
 - (7) Special breach of letters of occupations: 8 cases.
 - (8) False reporting: 5 cases.
 - (9) False legal or account auditing: 0 cases.
 - (10) Securities market surrounding units accepting positive benefits: 0 cases.
 - (11) Illegal business securities related to business or business: 25 cases
 - (12) False information and manipulation of stock prices: 3 cases.
 - (13) Other ways to manipulate the stock price: 0 cases.
 - (14) Illegal private equityL 0 cases.
 - (15) Unlawful acquisitions: 0 cases.
 - (16) Others: 6 cases.
- (See details in Table 2.22 and Figure 2.24)

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 **Graph 2.24** Comparison of Cases Involved in Violation of Securities and Exchange Act over the Past 2 Years, by Type

2. Major cases:

(1) Jie ○ Si Company Lu ○ Cun was involved in violating the Securities Trading Law responsible for Zhao ○ Technology company; Xiao ○ Jun and Wang ○ Hao were the responsible people and vice president of the company. Tan ○ Chi was the personal financial assistant. Lin ○ Cheng was the current person legally responsible for Da ○

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Biotech Ltd and the responsible person for Jie ○ Si Company. Yen ○ Zhou was the original person responsible for Jie ○ Si Company and later became the general manager, as well as a director on the board.

In July and August of 2013, the company had a financial crisis, so it was in urgent need of funds to make money. The Company appointed Lu and Xiao to raise funds. It was agreed that after capital injection, the responsible person would be Lin, and Yen would become general manager and a director. After obtaining shares of the shares sold and withdrawing from the Company, Yen would receive NTD \$ 50 million. Lu knew that shares receivable without shareholders' actual payments could not be marked as "received" in any documentation, misleading investors into executing fund raising, issuance, private placements or trading of securities. However, he worked with Xiao ○ Jun, Wang ○ Hao, Lin ○ Was, Yan ○ Chau and other people to con investors. Lu ○ Cun led the company capital injection plan and the sale of stocks. Starting on September 24th 2013, he executed capital injections four times, making the company's paid-up capital rise from \$ 12 million to \$ 300 million. Afterwards, he arranged embedded marketing in financial magazines, the Business Times, the Economic Daily and other newspapers and magazines, to report that Jie ○ company had been set up at the South Science Park plant doing research and development of artificial joint patented products with new technology, and that it was also the

country's first to have a history of penetrating drug manufacturers. In 2015, the company was ahead of others in seeking Mainland China's business opportunities, penetrating the anesthesia needle market in Taiwan with at least 6.05 million needles. The company had produced billions of needles in the overseas markets and was expected to apply for subsidy from the National Health Bureau in 2014, claiming that the company's had paid-in capital of NTD 300 million, exaggerating the company's health. All this information was published on the company's official website, and on the investment assessment report's electronic file. They then entrusted the underground company Shanghong ○ Investment Advisory Co., Ltd. to print it for external use in order to sell the company's unlisted stocks and make a profit from the price gap. The investors mistakenly subscribed to their stocks at NTD 10-65 per share as a purchase price, helping them illegally profit from a total of NTD 379,908,640. The case was transferred by the Taipei City Office of Investigation and was prosecuted by the Taipei District Prosecutors Office.

(2) Zhou ○ Zhen from Zhong ○ Electronics Incorporated was involved in violations of the Securities Trading Law

Zhou ○ Zhen has been the chairman and general manager of the public company Zhong ○ Electronics Incorporated since July 2007. By working in the company and the East ○ photoelectric company during this period, he knew that as the company's chairman or manager, he should faithfully perform his duties in

seeking the best interests of the company and of all shareholders, but he decided to put her personal interests ahead of the company's interests. He worked with the East Manager Zhang Yiwei to leverage the issuance of the company's domestic non-guaranteed convertible corporate bonds to raise funds, while instructing employees Chen Yuyu and others to conduct trading for Samoa GLi, CLS, SZHL and other companies and Hong Kong CLS, PSL, SZHL etc. He asked them to leverage other offshore companies, such as APLUS, by borrowing their accounts to engage in remittance, and to produce financial reports that looked better than the companys' actually performances with cash flow close to their trading. Zhang ○ Wei also requested the staff member Jiang Yujun to produce false transactions orders to inflate the company's revenue in 2011 and 2012. Based on the annual audit report from the auditors, the company sold to Hong Kong CLS a total of NTD 2,955,343,291 in 2012, and realized the amount in the earnings report, which they used to declare in the "public information observation station" as well. They deliberately damaged the reputation of the accounting firm they hired, and the accuracy of the financial reports published by the authorities concerned. To hide their deeds, in 2012, they created false transactions for offshore companies, including GLi and 6 other foreign paper companies to make it look like the company had high receivable accounts, and used the company to conduct trading with Hong Kong CLS for unconventional energy storage cabinet transactions. To cover up the losses, they continued to

arrange with Zhong ○ Company and Hao ○ Enterprise and other downstream manufacturers to sign false contracts. The total investment of receivable 1.1 billion was to purchase smart storage cabinets, delaying the equipment from being sold until 2013 and therefore had to reduce the impairment, subject to accounting standards for impairment, by changing the item to "rental equipment". After that, in January 2014, they commissioned three external appraisal companies for valuations. The results of the valuations in 2013 and 2014 showed that they had to recognize losses of NTD 4,197.73 million and NTD 280.83 million as impairment, resulting in a significant loss for the company. The entire case was transferred by the Taipei City Survey Office and is being prosecuted by the Taiwan Taipei District Prosecutors Office.

(13) Breach of the Futures Exchange Act

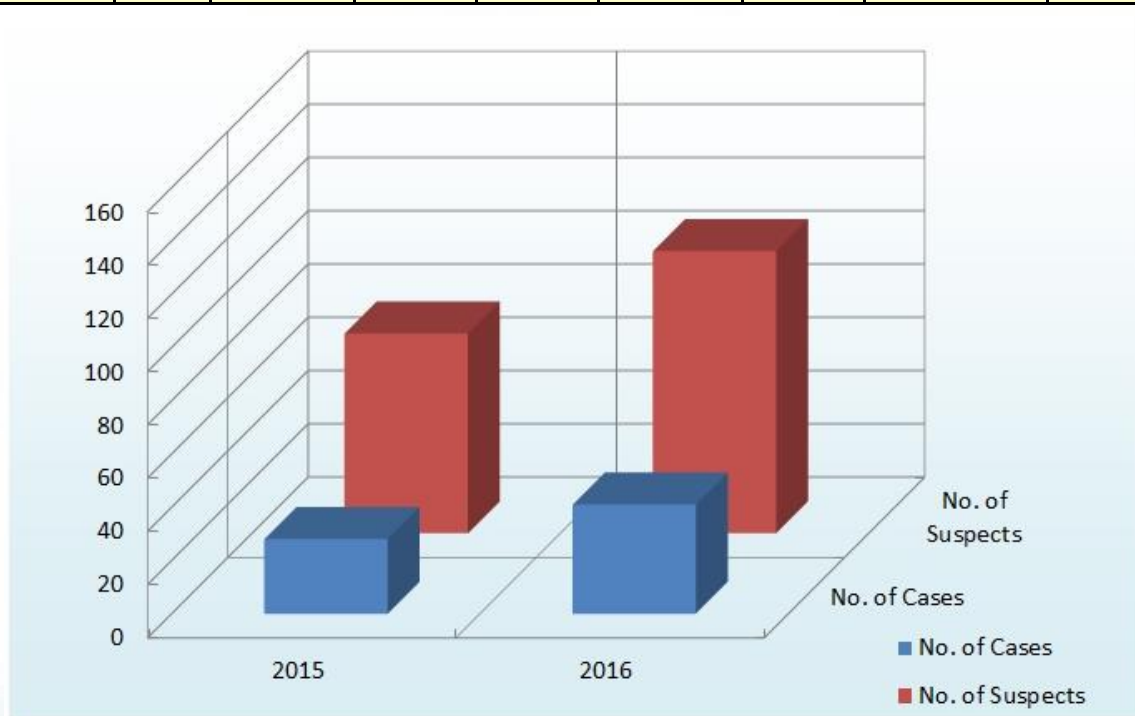
1. Comparison:

This year, we prosecuted 41 cases of violations against the Futures Exchange Act, which was 46.43% higher than the 28 cases in 2015. The number of suspects involved was 106, which was 41.33% more than 2015 (75 people). The amount of illegal profit involved was NTD 96,341,759, which was lower than last year by 60.65%. In 2015, illegal acts totaled NTD 2,450,824,916 (See details in Table 2.03, 2.04, 2.23 and 2.25).Table2.23 Comparison of Statistics of Cases Concerning Violation of Futures Trading Act over the Past 2 Years

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Table 2.23 Comparison of Statistics of Violation of Futures Trading Act over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	28	100.00%	100.00%	75	100.00%	100.00%	2,450,824	100.00%
2016	41	146.43%	46.43%	106	141.33%	41.33%	964,341	-60.65%



Graph 2.25 Comparison of Cases and Suspects concerning Violation Futures Trading ACT over the Past 2 Years

2. Major cases:

Huang ○ Xiang was involved in violating the Futures Exchange Act

Huang ○ Xiang, Lin ○ Zheng, Yeh ○ Yu, Wang ○ Jin and Zhuo ○ Jin knew that without approval from FSC, they were not allowed

to be entrusted by any individual to manage clients' assets, and in particular, to analyze, make judgments, make transactions or invest their assets in futures. But they decided to break the law. In April 2013, Huang established a closed group and served as its CEO. Then he opened a LINE group for specific members as well to provide analysis for the Taiwan Stock Exchange (the "Stock Index Futures"). They successfully solicited customers to join the group, and agreed that with each unit being NTD 20,000, Huang ○ Cheung, Wang ○ Jing and Zhuo ○ Jing would set up futures account on a small East Road in North District, Tainan City, which was Wong Cheung's residence, to execute futures trading or investment business for clients. Huang, Lin and Yeh produced weekly P&L financials and Huang charged 5% to 10% as a service fee. Then Wang, Lin and Yeh deposited the surplus to a designated financial account for their clients. From April 12 to October 17, 2013, the recipients of the investment money received about NTD 76 million. The entire case was transferred by the Tainan City Institute of Investigation and is being prosecuted by the Taiwan Tainan District Court Prosecutors.

(14) Violations against the Insurance Law

1. Comparison:

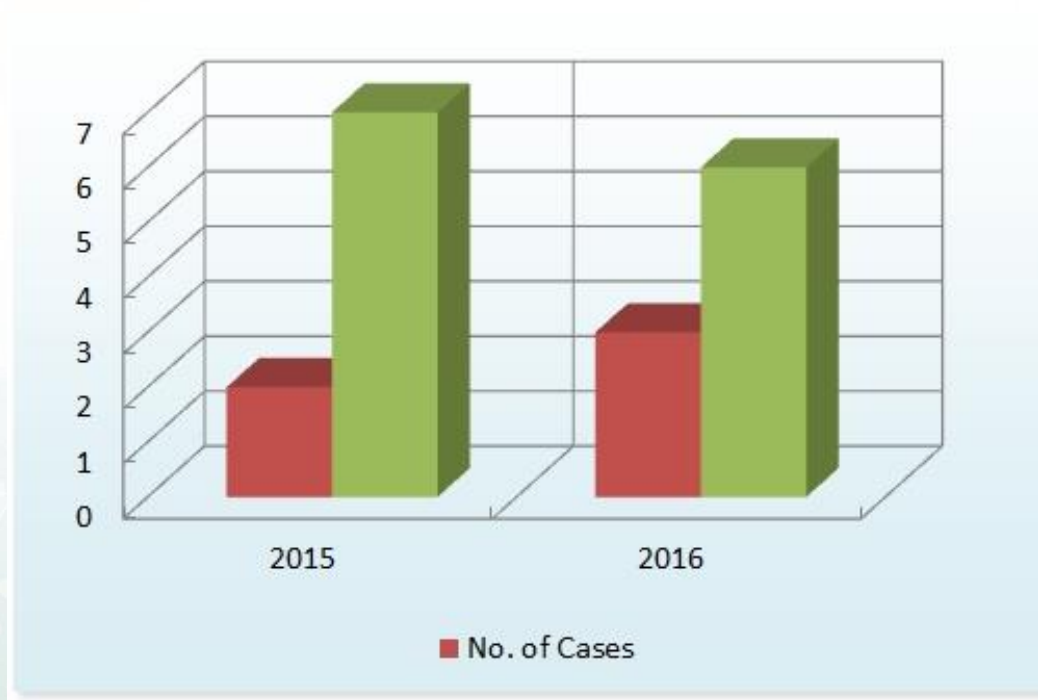
This year, we prosecuted 3 cases of violations against the Insurance Law, which was 50% higher than the 3 cases in 2015. The number of suspects involved was 97, which was 14.29% less than 2015 (7 people). The amount of illegal profit involved was

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NTD 0, which was lower than last year by 100%. In 2015, illegal acts totaled 282,079,600 NTD (See details in Table 2.03, 2.04, 2.24 and 2.26).

Table 2.24 Comparison of Statistics of Violation of Insurance Act over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	2	100.00%	100.00%	7	100.00%	100.00%	282,079	100.00%
2016	3	150.00%	50.00%	6	85.71%	-14.29%	0	-100.00%



Graph 2.26 Comparison of Cases and Suspects concerning Violation of Insurance Act over the Past 2 Years

2. Major cases:

Jia ○ Lian Ltd. was involved in violations against the Insurance Law

In September 2004, Tsai ○ Ching established Jia ○ Lian Ltd. in Kaohsiung and opened offices in Tainan and Taichung. Tsai knew that the company was not an insurance company, so according to the law, it should not run any business related to insurance or similar business, unless it was approved by the Financial Supervisory Commission. But she instructed sales staff, who were unaware of her intentions, in Kaohsiung, Taichung, and Tainan to sell car anti-theft locks with "lost car" car insurance. The name of the product was "Angel Heart Project." The idea of the product was to have the customers pay the clerk or sales clerk anywhere between NTD 6,000 to NTD 10,000, and then Jia ○ Lian bought insurance products from insurance companies to insure the vehicle after theft. The company claimed to provide car anti-theft locks, and asked customers to sign the "Car Product Guarantee Agreement", which guaranteed that the company would accept "lost car" claims in case of theft equivalent to the difference between the market price of the vehicle that year (replacement price) and the claims of the insurance company. In reality, the company charge received was NTD 2,700 to NTD 4,500. Moreover, Tsai, worried that claim amounts were too high and might affect their financials, bought "Product Liability Insurance" from Guohua Products Insurance Co., Ltd., Xin'an Tokyo Marine

Products Insurance Co., Ltd., and Wangwang Union Products Insurance Co., Ltd. between 2004 and 2010. Starting in 2000, it changed its commitment to "Guaranteed Insurance" and "Car theft Loss Compensation Insurance" (the compensation limit was 95% of the loss from car theft) and other insurance to pass the risk of the claim onto the customers. By doing so, Tsai ran a business similar to an insurance business, and profited from a total of NTD 120,645,800. The entire case was transferred by the Chiayi City Survey Station and is being prosecuted by the Taiwan Kaohsiung District Prosecutors Office.

(15) Violations against the Trust Investment and Consulting Law

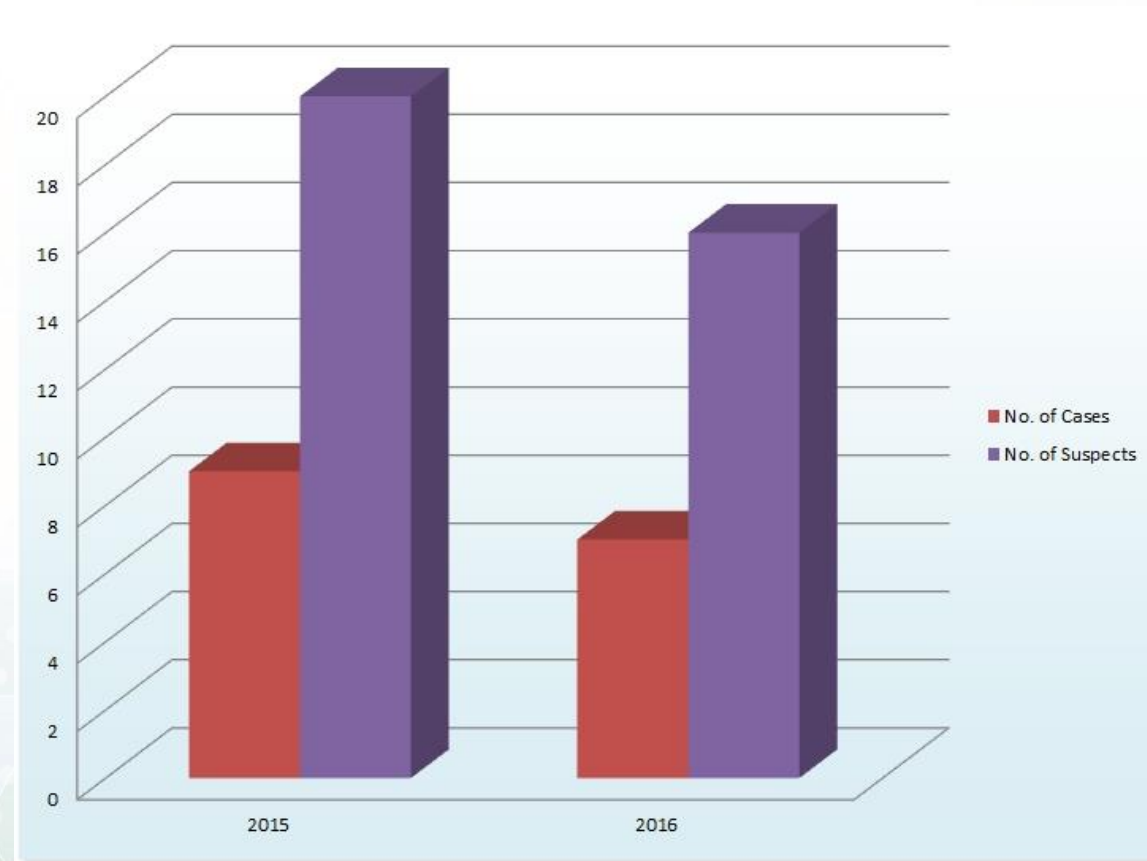
1. Comparison:

This year, we prosecuted 7 cases of violations against the Trust Investment and Consulting Law, which was 22.22% lower than the 9 cases in 2015. The number of suspects involved was 16, which was 20% less than 2015 (20 people). The amount of illegal profit involved was NTD 100,000, which was lower than that last year by 99.96 %. In 2015, illegal acts totaled NTD 285,029,216 (See details in Table 2.03, 2.04, 2.25 and 2.27).

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Table 2.25 Comparison of Statistics of Violation of 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 (Dollars)	Rate of Change
2015	9	100.00%	100.00%	20	100.00%	100.00%	285,029	100.00%
2016	7	77.78%	-22.22%	16	80.00%	-20.00%	100	-99.96%



Graph 2.27 Comparison of Cases and Suspects concerning Securities Investment Trust and Consulting Act over the Past 2 Years

2. Major cases:

Ren ○ Company Guan ○ Zong was involved in violations against the Trust Investment and Consulting Law

Wang ○ Mig was the person legally responsible for Ren ○ Asset Management Consulting firm. Starting in 2007, he intended to solicit 7 clients, together with Zhag ○ Li, Tsai ○ Ming and Chen ○ Zhi to attend IIFP independent financial consulting seminars in Hong Kong (i.e. IFA) to charge commissions on their investments. He decided to introduce BPS series funds designed by Yin Nan Wang, who was the person responsible for US VIG company (including BPS1, BPS2, BPS3, BPS5 and four other funds - all of them registered with the United States Securities and Futures Commission as legitimate funds), of which the investment targets lay in United States real estate. After advocating to receive IFA qualifications, they started to solicit customers to invest in BPS funds (NTD 30,000 per unit, dividend quarterly), claiming to ensure that the principal annual investment interest rate was 17%, leading 67 investors to wire money from the Bank of Taiwan in US dollars to the United States Wilmington Trust Bank, the HSBC Commercial Bank and the Banco Popular respectively and to other accounts to buy BPS1 Funds in pursuit of more interest dividends. Yin Nan Wang then paid dividends to the clients with his Sino Pac Commercial Bank in US dollars. Next, he convinced clients to buy more BPS3, BPS5 Funds (Starting in 2000, Guan started to take care of the sales role). Statistics show that they

solicited USD 5,962,070, equivalent to about NTD 19 million.

Since July 2013, the BPS Fund was frozen by the US courts, but Guan and others still solicited customers such as Xu ○ Yu to invest in the "Yunnan Nanshan health care industry development case" with dividends they had received from BPS in the past (the lockdown period was 5 years to ensure an interest rate of 17% for dividends). At the end of 5 years, the clients could receive 185% of the principal, and they would receive investment vouchers produced by the Wilmington Trust Bank to pay Hong Kong dollars to the Hong Kong Bank of Communications' Nanshan Cultural Garden LTD. Account, etc.. Guan and his colleagues could thus receive 2% commission from the yield. The entire case was transferred by the Taichung City Investigation Office and is being prosecuted by the Nantong District Prosecutors Office of Taiwan.

(16) Violations against the Commercial Accounting Law

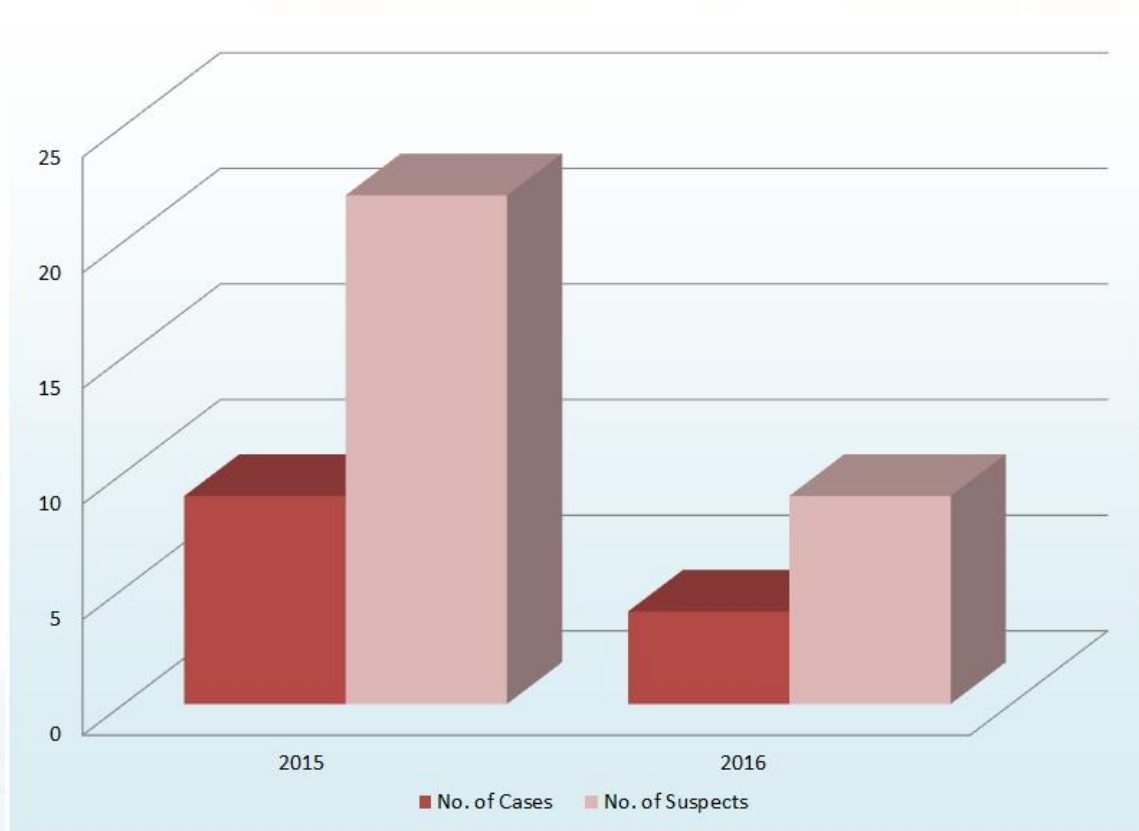
1. Comparison:

This year, we prosecuted 4 cases of violations against the Commercial Accounting Law, which was 55.56% lower than the 9 cases in 2015. The number of suspects involved was 9, which was 59.09% less than 2015. The amount of illegal profit involved was NTD 355,757,677, which was higher than last year by 91.76%. In 2015, illegal acts totaled NTD 18,381,905 (See details in Table 2.03, 2.04, 2.26 and 2.28).

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Table 2.26 Comparison of Statistics of Violation of Commercial Accounting Act over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspect s	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	9	100.00%	100.00%	22	100.00%	100.00%	183,851	100.00%
2016	4	44.44%	-55.56%	9	40.91%	-59.09%	352,557	91.76%



Graph 2.28 Comparison of Cases and Suspects Concerning Violation of Commercial Accounting Act over the Past 2 Years

2. Major cases:

Hsu ○ Fu was involved in violations against the Commercial Accounting Law

Xu ○ Fu was the spouse of Lin ○ Ling, and Lin was also the person responsible for Hong ○ Construction Company, or the person responsible for business under the Commercial Accounting Law. Xu ○ Fu was the person actually in charge of the company and the company's business. They knew that on September 25, 2000, October 2, 2012, and September 12, 2013, the company undertook new projects, the "Tianmen Palace Temple Hall", the "New Project of the Office of the Old Town of Tianmen Palace" and the "Old Town Tianmen Palace Toilet and Jinqi New Project" respectively, which upon completion totaled NTD 50 million, NTD 8 million and NTD 3,203,900. The old Tianmen Palace had paid a total of NTD 6,105 million before the project on September 27th 2000 and August 12th 2013 . In addition, they made the effort to create false contracts totaling NTD \$ 2.85 million and \$ NTD 3.08 million for the construction of the "New Village of the Old Town" and the "Xiao ○ Ting" project to circumvent tax collection agencies. They filled out 6 invoices of NTD 2,850,000 or NTD 3,500,000 to hand over to the accounting firm Guo ○ Ying that was unaware of this approach to filing taxes to the Ministry of Finance at the Central Revenue Agency. The two of them are suspected of violating the Commercial Account Law to forge the volume of sales, payable business tax, and taxable

income. The entire case was transferred by the local Changhua County investigation station and is being prosecuted by the Taiwan Yunlin District Court Prosecutors Office.

(17) Violations against Company Law

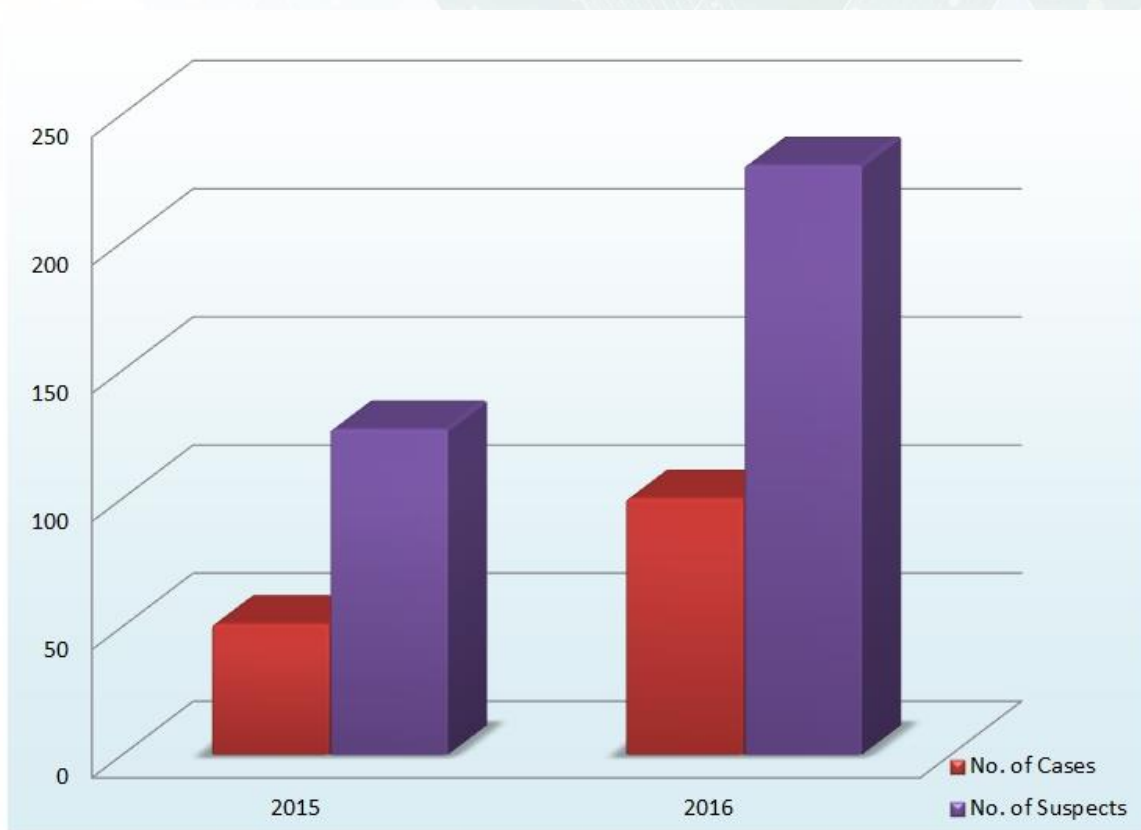
1. Comparison:

This year, we prosecuted 100 cases of violations against Company Law, which was 96.08% higher than the 51 cases in 2015. The number of suspects was 230, an increase of 81.10 % from last year. The amount of illegal profit involved was NTD 19.3 million, a decrease of 47.84% from last year's NTD 37 million . (See details in Table 2.03, 2.04, 2.27 and Figure 2.29).



Table 2.27 Comparison of Statistics of Violation 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 (Dollars)	Rate of Change
2015	51	100.00%	100.00%	127	100.00%	100.00%	37,000	100.00%
2016	100	196.08%	96.08%	230	181.10%	81.10%	19,300	-47.84%



Graph 2.29

Comparison of Cases and Suspects concerning Violation of Company Act over the Past 2 Years

2. Major cases:

Han ○ Company He ○ Jin was involved in violating Company Law Lai ○ in was the person responsible for Han ○ Imported Car Ltd., Hong ○ Jie was the person responsible for Ming ○ accounting taxation agency. Between May and July 2015, Lai ○ established the Han ○ company , and the company was commissioned by the Hong ○ Jie for company registration. Hong ○ Jie instructed staff member Yang ○ Yi to conduct a remittance of 5 million yuan on May 6th 2015 to Cathay Pacific Shihua Commercial Bank's APAC Branch to He's account and to

receive a deposit slip. Then Hong filled out fake shareholders details and balance sheet changes to indicate that the shareholders of the Company had received NTD 5 million. Next, he entrusted accountant Li ○ Hong, who was unaware of illegal intentions, to audit the production company on May 6th 2015. Then, Hong remitted the NTD 4 million to Taipei Fubon Bank's Taichung Branch account. He also paid NTD 1 million to Chiu ○ Li, who was the sponsor. After that, Hong ○ Jiang used the relevant registration documents to register with the Taichung City Office and the Central Office of the Ministry of Economic Affairs for the capital change, and the city government and the Ministry of Economic Affairs Office of the central office of civil servants mistakenly believed that the capital stock receivable had been received, which was in line with the provisions of the establishment of registration, and therefore was registered in the official documents of the government, leading to the approval for the registration of Han ○ Import Co., Ltd., damaging the authorities concerned due to the inaccuracy of registration documents. The entire case was transferred by the local Taichung City Investigations Office and is being prosecuted by the Taiwan Taichung District Prosecutors Office.

(18) Violations against computer usage

1. Comparison:

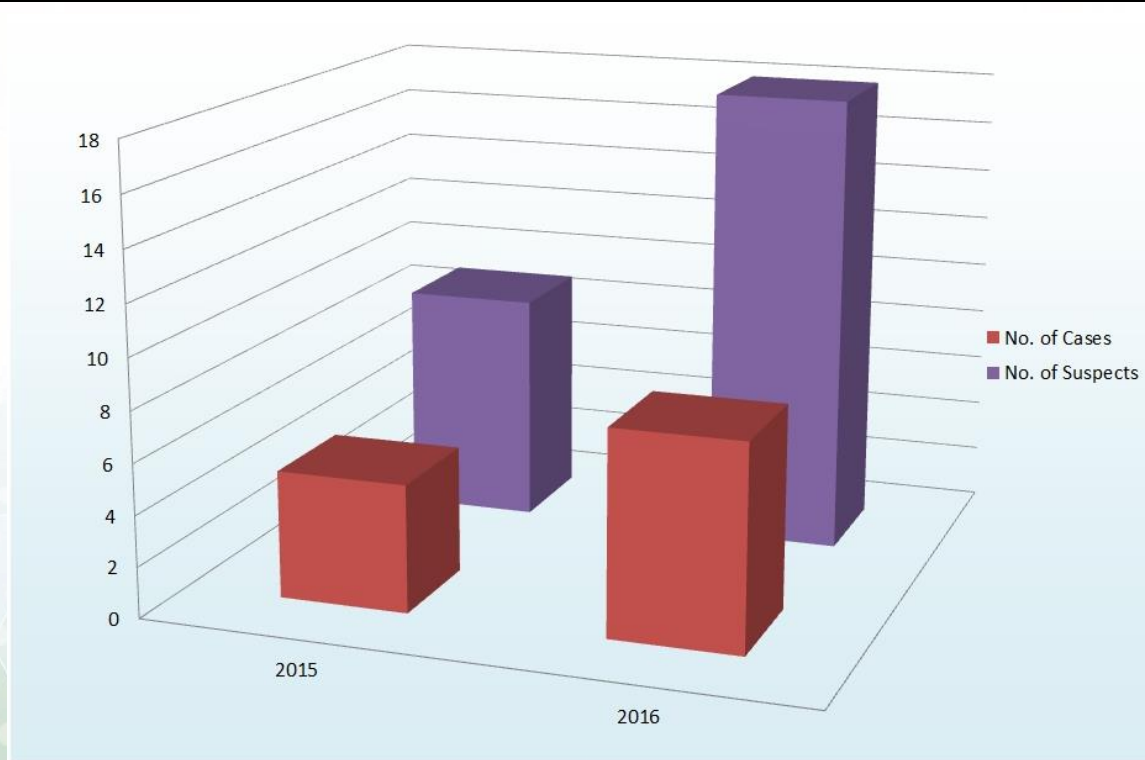
This year, we prosecuted 8 cases of violations against computer usage, which is an increase of 60% compared with 2015. The

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total number of suspects was 18, an increase of 100% compared to 9 people last year, involving illegal profits of NTD 155,540, a decrease of 89.30% compared with NTD 1,449,825 last year. (See details in Table 2.03, 2.04, 2.28 and Figure 2.30).

Table 2.28 Comparison of Statistics of Disturbing Computer Usage over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	5	100.00%	100.00%	9	100.00%	100.00%	1,449	100.00%
2016	8	160.00%	60.00%	18	200.00%	100.00%	155	-89.30%



Graph 2.30 Comparison of Disturbing Computer Usage Cases and Suspects over the Past 2 Years

2. Major cases:

TraceMaster website sold Trojan program

Lin ○ Hsuan was the owner of Tracemaster's website (host: HuiWen 7 Street in the Xitun Section of Taichung City) as well as sales for android operating systems. The website mainly introduced functions, settings, purchases and customer service information of the eavesdropping software "Tracemaster", which uses telecom equipment to send, store, transmit or receive symbols, text, images, sound or other information, being "communication" referred to in Article 3 of the Telecommunication Protection and Surveillance Act of the Department of Telecommunications and other information for which the user of a mobile phone has a reasonable expectation of privacy or confidentiality in their communications. They believed that conversations, activities and conversations in public should be protected by the communications, supervision and criminal law, but nonetheless intended to profit illegally, based on the provision of places, tools or equipment to facilitate in others peeping or undertaking illegal surveillance of the communication of others. Since February of 2015, he has sold "Tracemaster" software on the website, and listed the "Tracemaster" program as a way to collect others' Machine communication records, GPS positioning, photos and other functions. With environmental and telephone recordings and other eavesdropping abilities, the tool can monitor LINE, Facebook, WeChat, WhatsApp and other communication dialogue

content. He was able to attract non-specific people online to buy the software at a price of NTD 600 . Once the buyer placed an order, Lin ○ Hyun would display the program on the googleplay mall for buyers to download and install the eavesdropper, and because of the automatic hidden function, mobile phone users would never discover such a program exists. A total of 77 buyers, including Zhou ○ Bin, Li Wang, Huang Yanshan, Chen ○ Ting saw the "Tracemaster" application-related features, expressed interest with emails, and used a third party payment platform provided by E-PayPal Electronic Payment Co., Ltd., to make payment to Lin Yun Hyun using a Sinopac Bank online trading account. The use of the software violated computer use. The entire case was transferred by the Tainan City Institute of Investigation and is being prosecuted by the Taiwan Taichung District Prosecutors Office.

(19) Cases violating agri-business practices

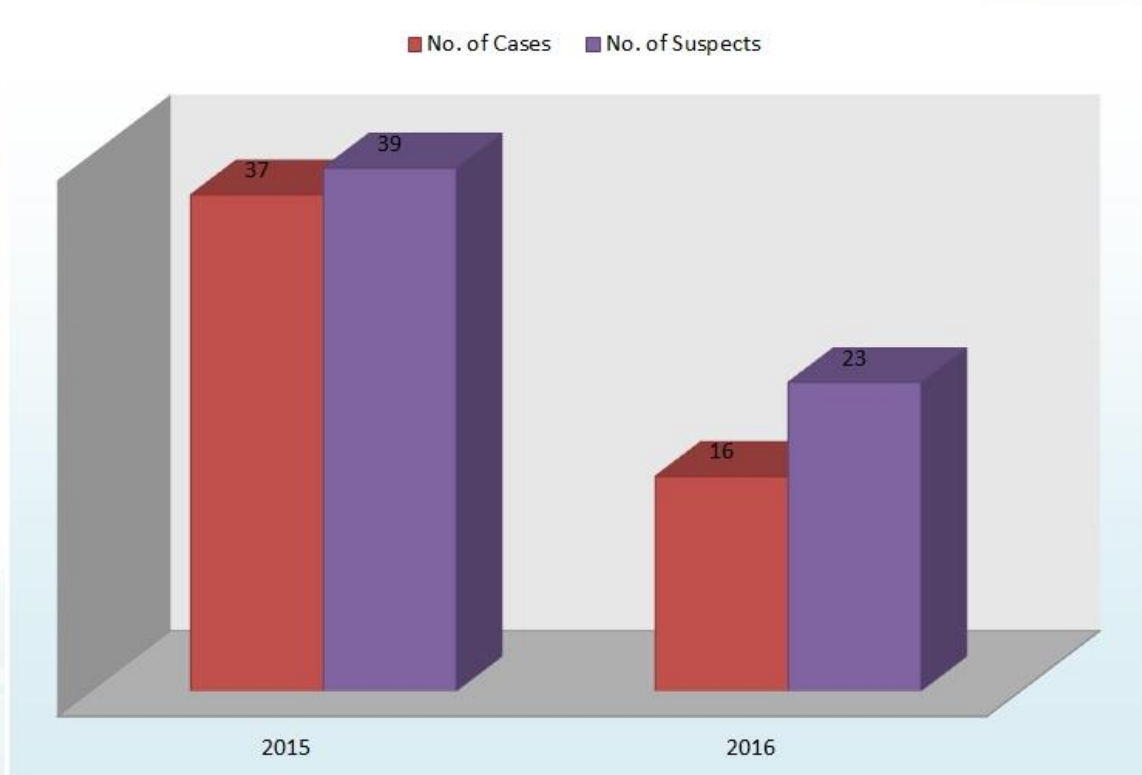
1. Comparison:

There was a total of 16 cases violating agri-business practices. The number of suspects was 23, which was 41.03% less than 2015. The profit involved was NTD 77,132,168, which was higher than 2015 by 4138.02%. (See details in Table 2.03, 2.04, 2.29 and Figure 2.31).

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Table 2.29 Comparison of Statistics of Cases involving Offenses against Agriculture, Industry, and Commerce Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	37	100.00%	100.00%	39	100.00%	100.00%	1,820	100.00%
2016	16	43.24%	-56.76%	23	58.97%	-41.03%	77,132	4138.02%



Graph 2.31 Comparison of Statistics of Offenses against Agriculture, Industry, and Commerce Cases and Suspects over the Past 2 Years

2. Major cases:

Jiayi Yen ○ Company Hsieh ○ Ying was involved in faking product labels


Hsieh ○ Yen was the person responsible for Yen ○ International Trade Company. She knew that private labels for the "KDS" brand of shampoo milk, the "hair language" brand of hair dyes and essential oils and others should be produced domestically. However, she intended to deceive consumers by faking labels and increasing product prices. Starting in July 2006, she purchased materials from Green International Co., Ltd., ○ Fragrance Raw Material Technology Co., Ltd., Fu ○ Industrial Co., Ltd. and Weiyang Industrial Co., Ltd. and other manufacturers for hair care dyes, essential oils, foaming agents, softeners, preservatives, thickeners and other raw materials. Next, she mixed the materials together by herself at her own place in Donggang Alley, Budai Town in Chiayi, and entrusted a design company that was unaware of criminal intent to create labels that showed "Manufactured by Japan's Heisei Chemical Co., Ltd.]", "Origin: France", "manufactured by Japan Chemical Industry Co., Ltd.", "manufactured by Nippon Kenshin Chemical Co., Ltd." and so on. She then requested Overseas Chinese Plastic Industry Co., Ltd., ○ Plastic Industry Co., Ltd. One hundred million ○ Glass Industry Co., Ltd., or their third-party manufacturers to put these labels on glass bottles for 100ml, 250ml, 500ml and 2000ml products before stocking the empty bottles at a warehouse in Chayi. She

basically put these fake labels on bottles before shipping them out to chain hair salons, which resold them to the general public. Customers might think that these products were originally made in France or Japan, and therefore purchased the products. The Bureau confiscated about 364 liters of products with fake labels. The entire case was transferred from Chiayi County Investigation Workstation and is being prosecuted by the Taiwan Chiayi District Prosecutors Office.

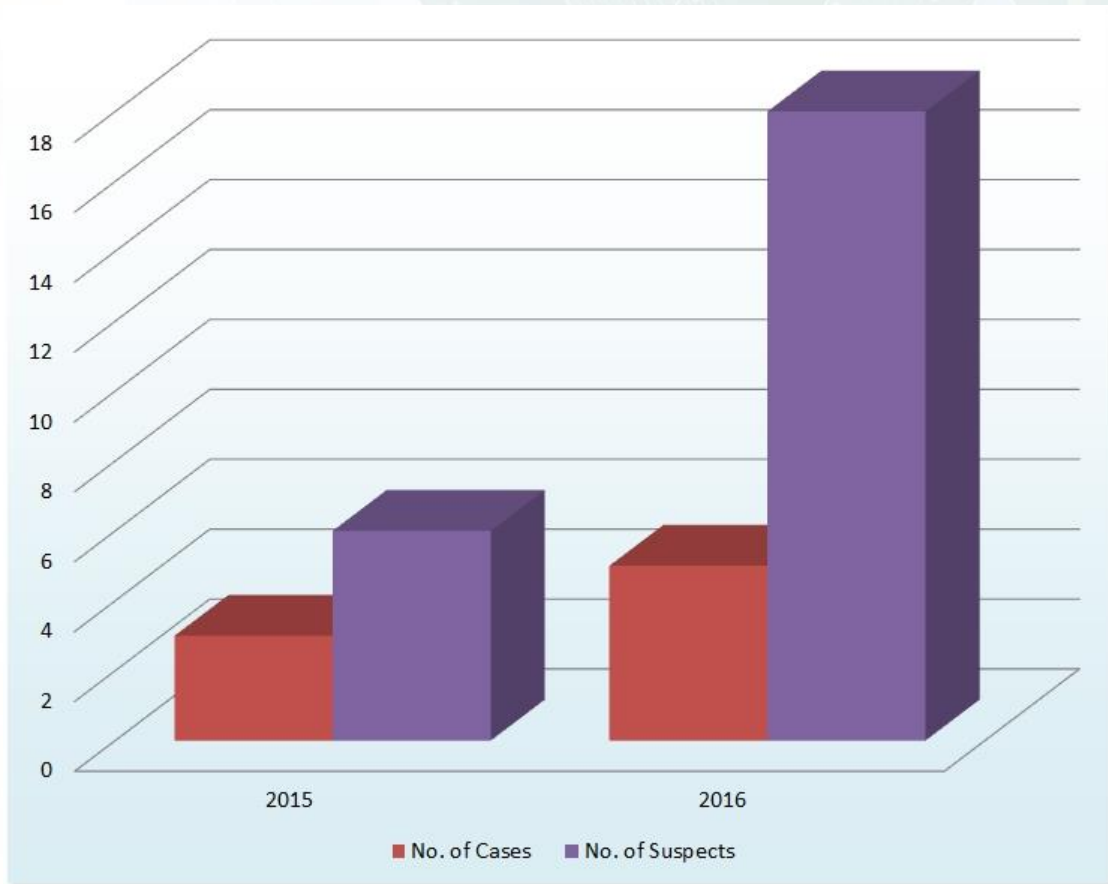
(20) Violation the Fair Trading Law

1. Comparison:

There was a total of 5 cases violating the Fair Trading Law, which is a 66.67% increase from the 3 cases in 2015. The number of suspects was 18, or an increase of 200 per cent over the previous year, and the illegal profit involved was \$ NTD 616,646,000, which was more than the NTD 128,918,075 in 2015, an increase of 378.32%. (See details in Table 2.03, 2.04, 2.30 and 2.32).

 **Table 2.30** Comparison of Statistics of Violation of 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 (Dollars)	Rate of Change
2015	3	100.00%	100.00%	6	100.00%	100.00%	128,918	100.00%
2016	5	166.67%	66.67%	18	300.00%	200.00%	616,646	378.32%



Graph 2.32

Comparison of Statistics of Cases and Suspects concerning Violation of Fair trade Act over the Past 2 Years

2. Major cases:

Green ○ Beautiful House was involved in multi-layer marketing for illegal sales

Wu ○ Tong was the person responsible for Green ○ Beautiful Home group in Taiwan, and she established another subsidiary, Taiwan New Life, to promote the business of the group. Zhang ○ Lin was a member of the group, and her role was to solicit members, allocate assets and distribute bonuses. Wu knew that based on the rules of the Multi-layer Marketing Management Law,

such business should be focussed on marketing goods or services with reasonable market prices as the major source of income for the dealers. However, she collaborated with Zhang several times in breaking the law. Starting in February 2015, they claimed on the website that the group was headquartered in Mainland China, and that it was the “World’s leading innovative green product merchandiser”. They also claimed “You won’t need to worry about inventories or selling products, and all you have to do is spread the news about this great money-making opportunity”, “Permanent ownership with only one investment”, “Low investment required, to the point that even students and office workers can manage the platform.” They solicited people to pay NT\$2,800 per unit to become “Yellow Diamond” members, and leveraged a “members-sign up-members system” to develop their multi-layer, marketing ecosystem. In other words, members could earn bonuses ranging from 5%-20% once they had introduced others to become a member. That is, members only needed to introduce two other people to become members before they could break even on their investment (20% referral bonus x 2 + 60% of the previous 3 “Clash bonus” = 100%). They also claimed that “If everyone introduces 2 of their friends to join our platform within a week, within 10 weeks the platform will create more than NT\$200,000 in bonuses”. As the members developed more layers of referral, they would become entitled to obtain “Blue Diamond” or “Black Diamond” membership. After Chi ○

Fang and other unspecified people received the marketing information, they used the internet to contact Li ○ You, Liao ○ Sheng and others, or contact them using the name “Bruse Hu” with birth year unknown. Then they wired the money to the Li’s Chinatrust bank account or Liao’s China Post account, before the money was wired to Zhang’s Chinatrust account for her to manage and distribute the bonuses. Ultimately, all this money was transferred to Wu’s bank account at Chinatrust. In August 2015, this group was arrested in China and ceased to operate, the illegal profit obtained in Taiwan being estimated at over NT\$6 million. The entire case was transferred from the Bureau’s Investigation Team in Taipei City and prosecuted by the Taiwan Tainan District Prosecutors’ Office.

(21) Other economic crimes

1. Comparison:

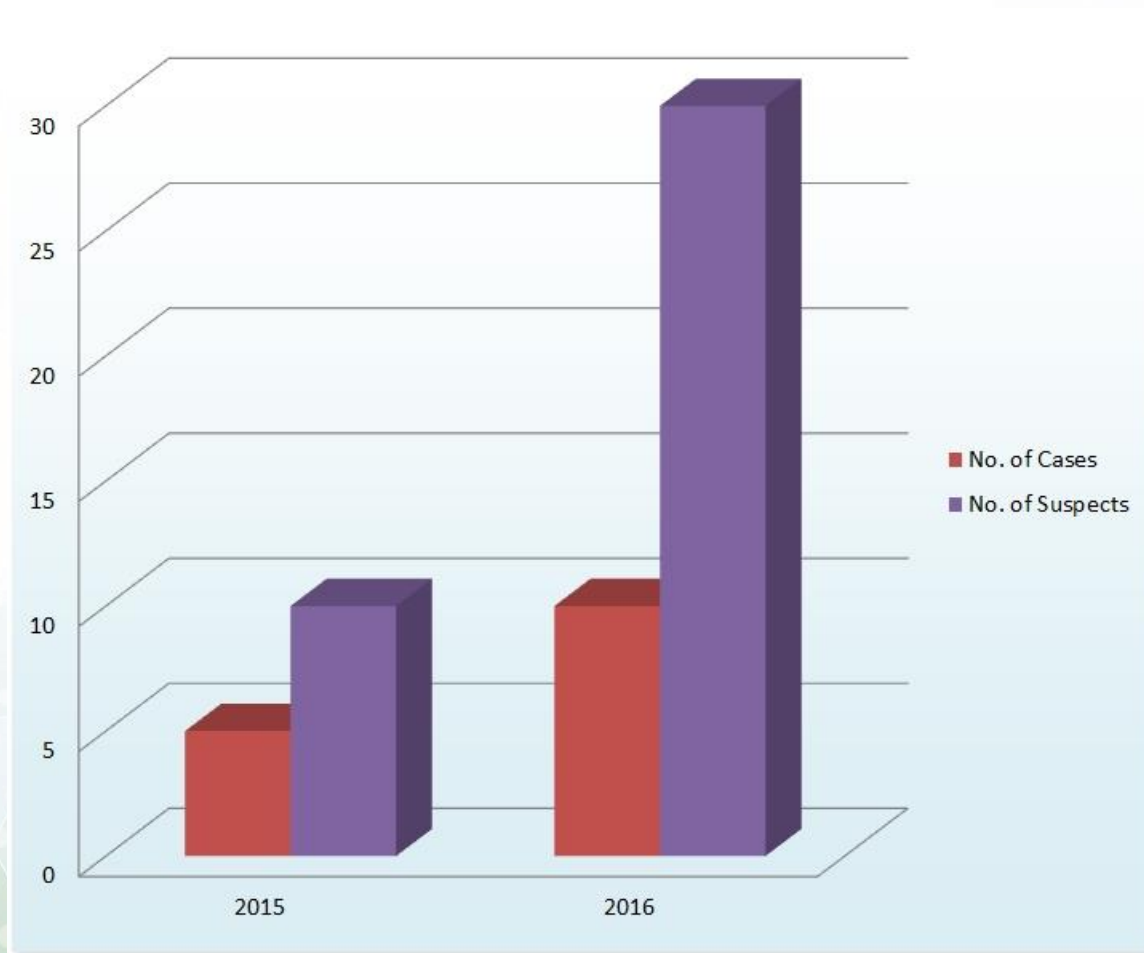
This year, there were 10 cases related to other economic crimes, an increase of 100% compared with 2015 (5 cases). The suspects numbered 30 people, an increase of 200% from 10 people last year. The illegal profit involved was NTD 18,207,625,500, an increase of 2551.85% from last year’s NTD 6,866,050. (See details in Table 2.03, 2.04, 2.31 and Figure 2.33).

2. Major cases: N/A

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Table 2.31 Comparison of Statistics of Other Economics Crimes over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (Dollars)	Rate of Change
2015	5	100.00%	100.00%	10	100.00%	100.00%	6,866	100.00%
2016	10	200.00%	100.00%	30	300.00%	200.00%	182,076	2551.85%



Graph 2.33 Comparison of Cases and Suspects concerning Economic Crimes over the Past 2 Years

2. Other general crimes:

This year, a total of 248 cases belonged to general crime, which was 43.76% lower than 2015 (441 cases). The number of suspects was 428, which was 36.40% less than 2015. The illegal profit involved was NTD 247,770,000, compared to NTD 397,603,576 last year, a decrease of 36.77%. Various cases are as follows: (See details in Table 2.03,2.04,2.32,2.33 and Figure 2.34,2.35)

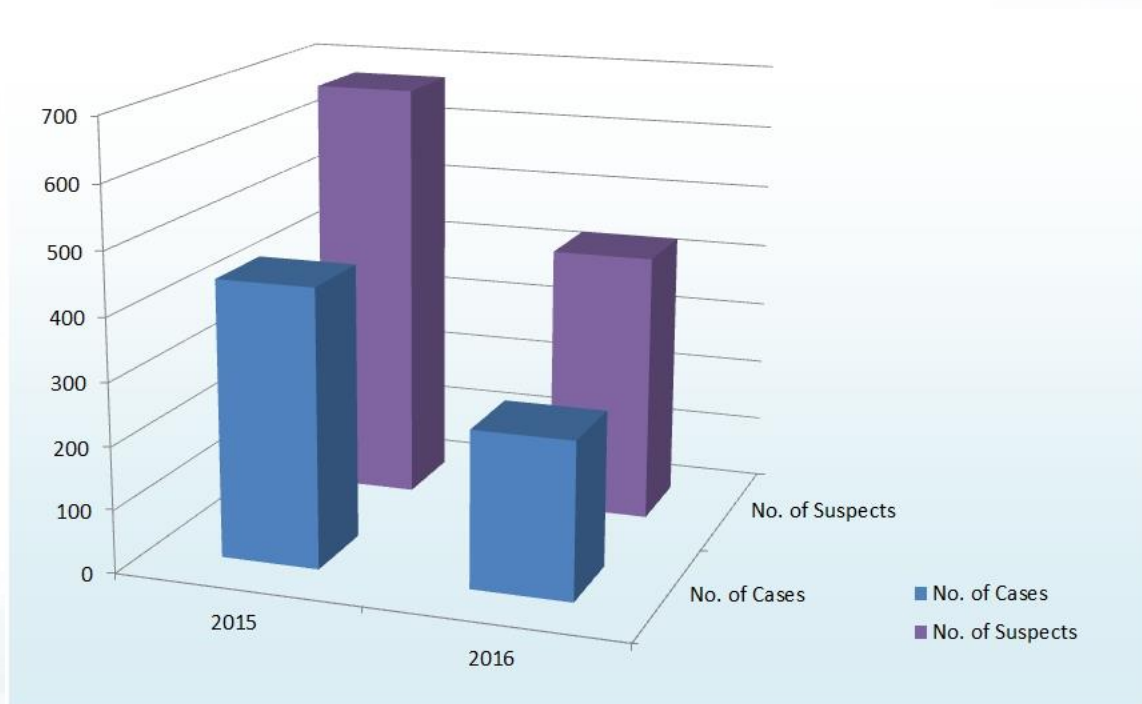
Types of crime:

- Forged documents: 56 cases accounting for 22.58%; suspects 111 people, accounting for 25.93%.
- Violations of control of guns and ammunition regulations: 6 cases, accounting for 2.42%; suspects 7 people, accounting for 1.64%.
- Violations of the Hazardous Health Act: 170 cases, accounting for 68.55%; suspects 276 people, accounting for 64.49%
- Violations of disease management laws and regulations: 3 cases, accounting for 1.21%; suspects 4 people, accounting for 0.93%.
- Infringements of people's privacy and secrets: 3 cases, accounting for 1.21%; suspects 5 people, accounting for 1.17%.
- Violations of environmental and ecological protection laws and regulations: 5 cases, accounting for 2.02%; suspects 7 people, accounting for 1.64%.
- Other general crimes: 5 cases, 2.02%; suspects 18 people, accounting for 4.21%.

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Table 2.32 Comparison of Statistics of General Crime Cases over the Past 2 Years

Item Year	Total							
	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount	Rate of Change
2015	441	100.00%	100.00%	673	100.00%	100.00%	390,763,576	100.00%
2016	248	56.24%	-43.76%	428	63.60%	-36.40%	247,070,019	-36.77%

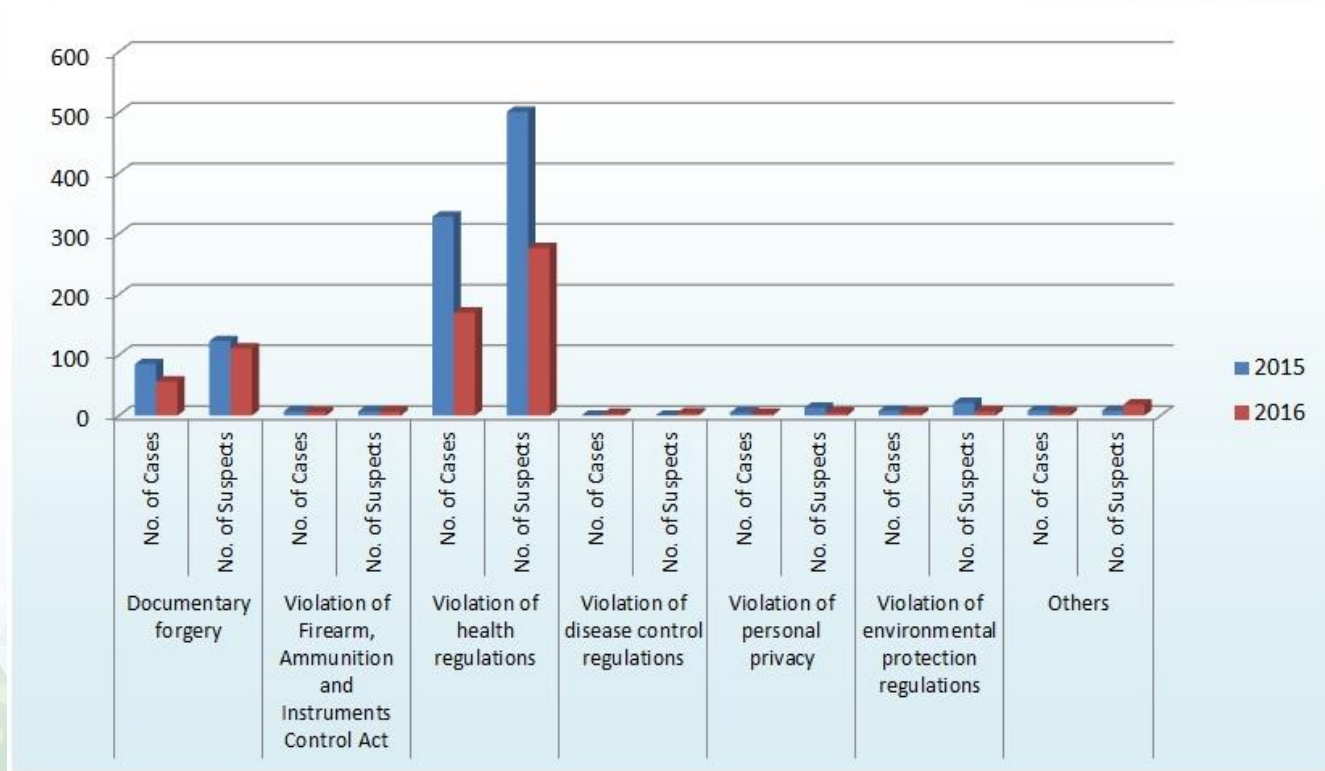


Graph 2.34 Comparison of Statistics of General Crime Cases over the Past 2 Years

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Table 2.33 Comparison of Statistics Concerning Types of General Crime Cases over the Past 2 Years

Item Year	Documentary forgery		Violation of Firearm, Ammunition and Instruments Control 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 Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects	No. of Cases	No. of Suspects
2015	85	123	7	7	328	501	0	0	5	13	8	21	8	8
2016	56	111	6	7	170	276	3	4	3	5	5	7	5	18



Graph 2.35 Comparison of Statistics of General Crime Cases over the Past 2 Years, by Type

(1) Document fraud

1. Comparison:

The number of counterfeit documents this year was 56 cases, down by 34.12% compared to 85 cases in 2015; the number of suspects was 111, which was 9.76% less than in the previous year. The illegal profits involved was a 90.97% decrease compared with NTD 12,504,721 in 2015.

2. Major cases: N/A

(2) Violations against Regulations on the Control of Guns and Ammunition

1. Comparison:

There were 6 cases of violations against Regulations on the Control of Guns and Ammunition, or 14.29% less than the 7 cases in 2015. There were 7 suspects, which was the same as 2015, involving NTD 0, which is also the same as last year.

2. Major cases: N/A

(3) Violations against Health Codes

1. Comparison:

There were a total of 170 cases violating health codes this year, which is 48.17% less than the 328 cases in 2015. There were a total of 276 suspects, compared with 501 in 2015, a decrease of 44.91%; violations amounted to NTD 233,024,88,280, an annual increase of 1449.92% compared to 2015.

Major cases:

- (1) Pharmaceutical Affairs Act: 130 cases.
- (2) Food hygiene management law: 9 cases.
- (3) Health Food Management Act: 2 cases.
- (4) Cosmetics health management regulations: 11 cases.
- (5) Animal drug management law: 5 cases.
- (6) Pesticide Management Act: 12 cases.
- (7) Feed management law: 1 case.

2. Major cases:

(1) De ○ Company was involved in violations against the Pharmaceutical Affairs Act

Fu ○ Hao was the person responsible for De ○ Company. Fu ○ Hao, Lin ○ Sheng and Zheng ○ Fong knew that they should apply to the central health authorities concerned for inspection and registration, and should only manufacture drugs after the issuance of drug licenses. Those produced without the permission of the Central Health Administration are considered fraudulent. The authorities concerned specifically prohibit the manufacturing, adjustment, import, export, selling or display of toxic drug ingredients.

In 2012, Fu learned that Lin could import drugs related to weight loss, doping, and impotence from a Malaysian Chinese man named "MIKE Lu", as he and others planned to co-manufacture and sell illegal drugs for profit. They mixed Tadalafil analogue (MW491.6) and other Western aphrodisiac ingredients with

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3-Trifluoromethyl-N-propylamphetamine. He also mixed other slimming ingredients to create "pink fiber capsule" diet pills and impotence capsules, as well as other drugs. Fu and Zheng were responsible for selling them to clients, and after receiving an order, Fu would decide with Lin the final formulate based on the reaction of samples, before Lin manufactured a large quantity. Fu and others distributed to several companies, including "Yu ○ Biotechnology Co., Ltd." and "Guangyu Li Capsule Co., Ltd." to process capsules and encapsulate them. Among the illegal drugs, 25,000 "Pink Fiber" tablets were made, and sold directly to the downstream business. The rest were taken care of by Fu, who sold them to middle-stream pharmaceutical companies for NTD 15 to 25 each. In addition, they made 60,000 capsules for impotence, and most of them were sold by Fu for NTD 25, each sold to mainland China and Malaysia and other places, the remaining parts sold in Taiwan at 50 yuan each to "A Cong" as well as in other countries. The rest were sold in Taiwan at NTD 50 per capsule to individuals. The Bureau found 11,259 tablets and 10,283 grams of powdered goods during this case. The entire case was transferred from the workstation in the central region and is being prosecuted by the Taichung District Prosecutors Office.

(2) Hai ○ Biochemistry Technology Ltd Xiao ○ Song was involved in violating the Feed Control Act

Wu ○ Yu was the person responsible for Hui ○ Feeds Industrial

Company, engaging in raw feed processing and sales. He violated the provisions of the Feed Control Act. Without the permission of the competent authorities, starting in 2011, he mixed 5 materials including "soy sauce", "fine bran", "wheat", "red clay" and "molasses" to process and manufacture "distiller's grains" and sold them to feed intermediaries and poultry livestock farmers. On June 11th 2015, the investigation found that "distiller's grains" contained "malachite green" and "reduced malachite green", which are illegal ingredients, totaling 2,750 kg. Afterwards, Wu continued to use 2400 kilograms of "fine bran" containing "malachite green" as a raw material to manufacture a feed additive called "molasses" and profited from the sales.

Lin ○ Bing was the owner of a company purchasing and selling feeds and feed additives. Starting in 2011, he purchased "distiller's grains" containing "malachite green" and "reduced malachite green" from Wu and then resold them to Taichung City East Company" for the company's manufacture of "active yeast" excipients. This was sold to Tainan citizen, Qiu Rong, and other regional feed distributors; Qiu ○ Rong continued to buy "active yeast" feed additives. After using their own packaging, they sold to other downstream manufacturers such as Hai ○ Company. Xiao ○ Song was the secretary of the Department of Yunlin County Fire Department Secretary and was the person responsible for Hai ○ Company. Beginning in 2011, he ordered "live yeast" from Qiu ○ Rong (he purchased a total of 1625 kg from July 2013 to

December 2014), and renamed the “active yeast ” to "digestion and deodorant bacteria". He then printed a large amount of false advertising and product labels to provide to the Chiu staff on behalf of the packaging and then sold them to the downstream livestock breeding companies who were unaware his illegal activities in order to make profit. This entire case was transferred by the Chiayi County investigation station and is being prosecuted by the Taiwan Yunlin District Court Prosecutors Office.

(4) Violations against epidemic management law

1. Comparison:

This year, the number of cases in violation of epidemic management was 3, an increase of 300 from last year's 0 case; the number of suspects was 4, an increase of 400% over 2015.

2. Major cases:

Yang ○ Huang was involved in violating the Animal Husbandry Law

Wu ○ Hui was the person responsible for the Department of "Wu ○ Hui Li freight yard" in Republican Village, New Township, Chiayi County, centralizing and slaughtering chicken for wholesale. Yang's business was poultry slaughtering. He knew that for animals such as pigs, cattle, sheep or other livestock and poultry designated by the Central Competent Authority, they should be slaughtered at slaughterhouses "and" slaughtered with hygienic inspection and be labelled as body, internal organs, not for human consumption or intended for human consumption, for the

purpose of cutting, processing, transporting, storage or selling. He also knew that the Executive Committee's Agriculture Committee has designated which poultry is for human consumption since May 17th 2013, yet he still operated an electric slaughterhouse, violating the provisions of the afore-stated regulation. Since 2013, Yang Yi has rented his freight yard at the rear of the premises with large freezer, all at the price of NTD 15,000 per month from Wu Yihui. He slaughtered chickens for clients at NTD 20 per unit in an unauthorized process, and also slaughtered live chickens for NTD 30 and sold them to catering business owners. On a daily basis, he slaughtered about 200 to 500 chickens. At the same time, Yang collected chicken blood, and then sold it to downstream vendors at 30 NTD per bag.

On May 9th 2014, Chiayi County Legal Slaughter Joint Inspection Group (hereinafter referred to as the inspection team) conducted a freight yard inspection, and Yang accepted punishment. Nonetheless, neither of them regretted what they did, violating the law again. On August 8th 2014 (the second time) and February 4th 2015 (the third time), the inspection team went to the freight yard to inspect the premises. Wu and Yang deliberately delayed opening the doors to cover up evidence, so that the investigation team members mistakenly believed that Huang ○ Che and Wang ○, Bing (all present) were the ones engaged in the practice of smuggling operations, and deserved to be punished. Wu and Yang avoided "recidivist" criminal responsibility. And even though they were caught three times, they were still

fearless and continued to engage in the illegal slaughter business. After the Bureau learned of it, on the morning of February 4th 2015, the inspection team and other units performed a search in accordance with the law and found 279 chickens ready to be slaughtered, as well as intestines, with a total weight of 610 kg. The team also found 9 documents related to import and export, bookkeeping, and equipment. The case was transferred by the Bureau of Chiayi County investigation station and is now being prosecuted by the Taiwan Chiayi District Court Prosecutors Office.

(5) Privacy and Secrets Infringements

1. Comparison:

This year, the number of cases involving privacy and secrets cases decreased by 40% compared with 2015 (5 cases). The number of suspects was 5, which was 13.5% less (13 people in 2015).

2. Major cases:

Ba ○ Electronic Technology Company was involved in violating the Telecoms Act, and in violations of the Secrets and Telecom Protection Audit Act

Pan ○ Hua was tempted to profit illegally by providing recording software to others. Using the name of Ba ○ Electronic Technology company, he started to do marketing on several ecommerce sites, claiming that his software was easy to download, could monitor all electronic products near customers at anytime and anywhere, while at the same time recording the

content of conversations and LINE records. It could also leverage GPS to locate positions, messages and the voices on the spot. He persuaded Li ○ Ming and others, a total of 33 buyers, to purchase the software for NTD 30,000 and instructed them to wire the money to his mother's account at Nantou Puli's Agriculture Committee and his friend Lai ○ Zhi's bank account at I Huanan bank in Tsaotun. Pan then called the clients to give tutorials or went to the buyers' places and placed unauthorized phone surveillance software onto their cell phones after decoding the authorization protection mechanism. He then uploaded phone conversations, messages and LINE conversations to his servers, including <http://su.seand.net/a>. The clients were then able to monitor other people's activities and conversations illegally. Pan illegally profited from NTD 11,330,000. The entire case has been transferred from the Tainan Investigation unit and was prosecuted by the Taiwan Nantou District Prosecutors Office.

(6) Violations of environmental and ecological protection

1. Comparison:

This year, violations of environmental and ecological protection amounted to 5 cases, which was 37.5% less than in 2015. The number of suspects was 7, which was 16.67% less than in 2015. The amount of illegal profit totaled NTD 189,651,520, a decrease of 100%.

2. Major cases:

Taiwan Ke ○ Agriculture Company was involved in violations

against the Pesticide Management Law

Pei ○ Long was the business manager of Taiwan Ke ○ agricultural company's Taiwan branch (hereinafter referred to as the Department of ○ agricultural company). He was responsible for comprehensive management of pesticide procurement, import declarations, capital dispatches, sales and other matters. He knew the authorities concerned had not licensed the pesticide, and that unapproved products could not be manufactured, processed, dispensed or imported. No pesticide products should be imported from companies other than from the original manufacturing plant overseas designated on the pesticide license. However, in order to reduce costs in order to obtain unlawful benefits, he decided to import unapproved pesticides. Starting in January 2013, he imported Glyphosate, Ethio, Imidacloprid and Carbendazim from Singapore's Fertiagro Pte Ltd. and Chlopyrifos from CHEMINOVA India. He also attached import permits issued by the Council of Agriculture along with export permits from Denmark's CHEMINOVA A/S and other companies, as well as the shipment lists, invoices and element analysis. He entrusted a third party company, Yong ○, to handle paperwork for customs and pretended that the origins of these products were Denmark or Germany. He illegally imported shipments 13 times with this method until August 2015, totaling 65.6 tons.

After packaging the 6 kinds of pseudo-pesticide products commissioned by the company, including "Thawing Pine", through

a third party company Rui ○ and others, he then changed the labels by pasting the permit of Ke ○ ong company and Denmark's CHEMINOVA A / S company or Germany's STAHLER TEC DEUTSCHLAND GMBH & CO.KG company. He sold these incorrectly labeled products as Jia Pu plug isopropylamine salt finished pesticide to unknown franchises or retailers, totaling 258.5 tons, and profiting illegally from NTD 38,095,135. The entire case was transferred from the central region of the unit and prosecuted by the Taiwan Miaoli District Court Prosecutors Office.

(7) Other general crimes

1. Comparison:

This year, 5 cases of other general criminal cases were transferred, down by 37.5% from 2015 (8 cases). There were 18 suspects, 125% more than the previous year. The number of cases came to NTD 9,489, a decrease of 89.67% from the previous year's NTD 91,840.


2. Major cases: N/A

3. Corporate Corruption

(1) Comparison:

This year, there were 101 cases of corruption compared with 117 cases in 2015, a decrease of 13.68%; there were 447 suspects compared with 513 people in the previous year, a decrease of 12.87%; the cases involved NTD 25,893,620,000, compared to NTD 5,364,613 NTD, a decrease of 51.73%. (See details in Table 2.34, 2.35 and Figure 2.36).

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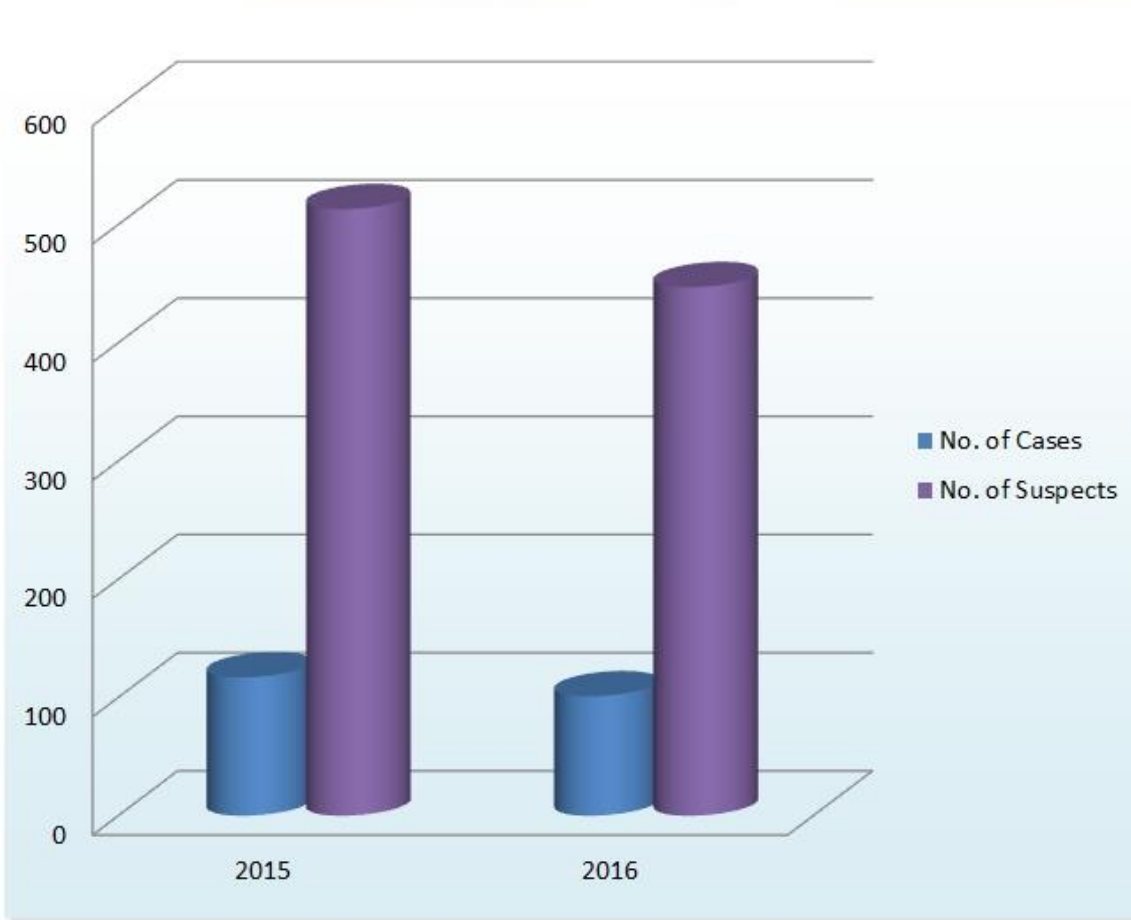
 **Table 2.34** Statics of Enterprise Anti-Corruption Cases in 2016 and 2015

Type of Crime		2016			2015		
		No. of Cases	No. of Suspects	Underlying Amount (\$10,000)	No. of Cases	No. of Suspects	Underlying Amount (\$10,000)
(I) Stock Market Crime	Subtotal	51	291	1,242,779	68	372	4,763,187
	Cunning counterfeit in collection or issuance	11	43	365,877	12	95	504,408
	Settlement Fraud	1	16	11,622	2	4	12,148
	Stock Price Manipulation through Abnormal Trade	8	42	128,619	21	113	231,633
	Insider Trading	15	39	14,124	7	14	3,626
	Irregular Transaction	0	0	0	11	39	580,519
	Special Breach of Trust, Embezzlement	8	82	195,619	9	37	2,309,281
	Unfaithful Financial Report	5	61	526,009	6	70	1,121,572
	Unfaithful Lawyer, CPA Attestation	0	0	0	0	0	0
	Stock Price Manipulation through Unfaithful Information	3	8	909	0	0	0
	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
(II) Financial corruption cases	Subtotal	6	18	81,118	0	0	0
	Breach of trust by financial personnel	5	15	67,744	0	0	0
	Receiving Improper Interest	0	0	0	0	0	0
	Illegal Loan Release	1	3	13,374	0	0	0
(III) Assets Empty out	Subtotal	26	95	409,230	33	103	252,395
	Business Embezzlement	11	24	123,039	17	66	110,956
	Enterprise Breach of Trust	15	71	286,191	16	37	141,439
(IV) Offenses of Trade Secrets	Offenses of Trade Secrets	18	43	856,235	16	38	349,031
Total		101	447	2,589,362	117	513	5,364,613

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Table 2.35 Comparison of Statistics of Enterprise Anti-Corruption Cases over the Past 2 Years

Item Year	No. of Cases	Percentage	Rate of Change	No. of Suspects	Percentage	Rate of Change	Underlying Amount (\$10,000)	Rate of Change
2015	117	100.00%	100.00%	513	100.00%	100.00%	5,364,613	100.00%
2016	101	86.32%	-13.68%	447	87.13%	-12.87%	2,589,362	-51.73%



Graph 2.36 Comparison of Enterprise Anti-Corruption Cases and Suspects over the Past 2 Years

Case Type:

1. Stock market crime: 51 cases:

- (1) Fraudulent raises or issues: 11 cases.
- (2) Breach of contracts: 1 case.
- (3) Trading manipulation of stock price exceptions: 8 cases.
- (4) Insider trading: 15 cases.
- (5) Unconventional transactions: 0 cases.
- (6) Special breach of letters and occupations: 8 cases.
- (7) False reports: 5 cases.
- (8) Lawyers, accountants incorrect auditing: 0 cases.
- (9) Inaccurate manipulation of share prices: 3 cases.
- (10) Other manipulations of stock prices: 0 cases.
- (11) Illegal private equity: 0 cases.
- (12) Unlawful acquisitions: 0 cases.

2. Corrupt financial statistics: 6 cases:

- (1) Financial institutions: 5 cases.
- (2) Acceptance of improper benefits: 0 cases.
- (3) Illegal lending: 1 case.

3. Hollowing out of assets: 26 cases:

- (1) Corporate letters: 15 cases.
- (2) Business invasions: 11 cases.

4. Suspension of business secrets: 18 cases.

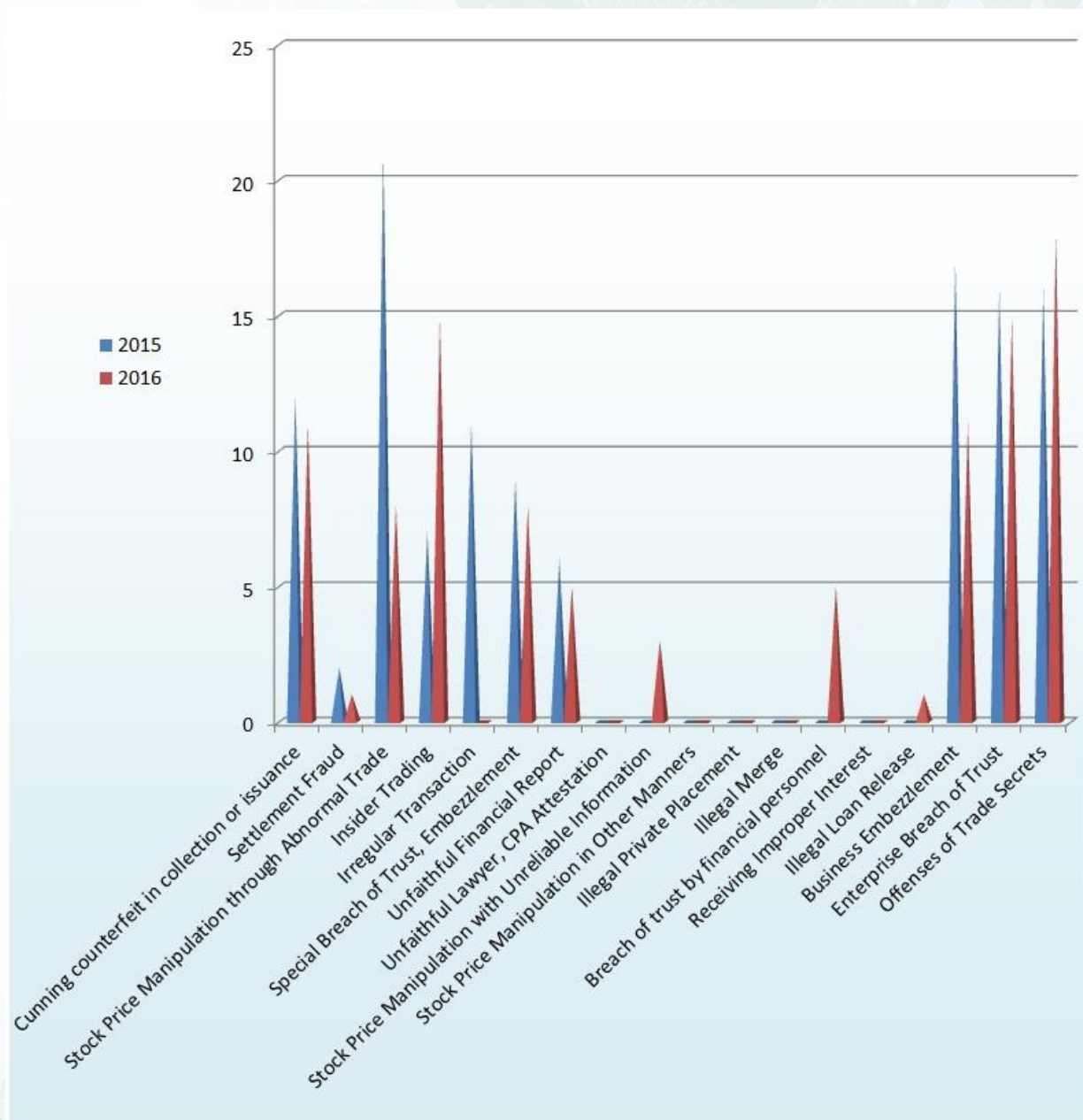
(See details in Table 2.36 and Figure 2.37)

Table 2.36

Comparison of Statistics of Enterprise Anti-Corruption Cases over the Past 2 Years, by Type

Item	Cunning counterfeit in collection or issuance	Stock Price Manipulation through Abnormal Trade	Insider Trading	Irregular Transaction	Special Breach of Trust, Embezzlement	Unfaithful Financial Report	Unfaithful 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	Business Embezzlement	Enterprise Breach of Trust	Offenses of Trade Secrets	Year																	
																		No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases	No. of cases
2015	12	95	2	4	21	113	7	14	11	39	9	37	6	70	0	0	0	0	0	0	0	0	0	0	0	0	0	17	66	16	37	16	38		
2016	11	43	1	16	8	42	15	39	0	0	8	82	5	61	0	0	3	8	0	0	0	0	0	5	15	0	0	1	3	11	24	15	71	18	43

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Graph 2.37

Statistics of of Enterprise Anti-Corruption Cases over the Past 2 Years, byType

(2) Major cases:

1. Huang ○ Zhi of Xin ○ Technology Ltd. was involved in violating Securities Trading Act

Huang ○ Zhi was the general manager and person responsible for Xin ○ Technology Co., Ltd. (hereinafter referred to as Xin ○ company). Liao ○ Hui was the company's chairman. The company's share price fell to \$ NTS 17.9 per share in September 2013, and the company's convertible corporate bonds of \$ NTD 200 million were set to expire on 6 March 2015, with an expiry date of March 7, 2014 for creditors who could sell in advance of the base date at a conversion price of NTD 40.7 per share. The creditor had 30 days to exercise the right; if the stock price failed to meet the conversion price, creditors would not exercise the right to convert, and would expect the company to make up the shortfall. The company would then be in a serious financial crisis. Huang and other people needed to avoid the company being unable to pay its debt exposure., Through manipulation, the company's stock and manufacturing transactions were listed in the centralized trading market at a higher purchase price or at at a lower selling price. In the period between September 2013 and December 2014 trading rose abnormally from NTD 18.1 per share to NTD 50.4. During the period from September 10th to December 31st 2014, Liao Ou bought a total of 23,725 shares and sold 18,585 shares through 26 accounts, a total of 6,889 shares, accounting for 29.03% of the total number of shares sold. She sold 37.06% of the total number of

transactions and 9.07% of the total turnover. It is estimated that the Group realized profits of about NTD 18,496,000, which totaled NTD 70,701,000, and NTD 59,550,000 collectively from these unlawful transactions. During the same period, the Company sold 6,018 shares of the Company's shares through 28 securities accounts. Among them, 1,755 shares were traded to Liao ○ Hui Group. The estimated profit was NTD 1.5730 million, and the planned profit was NTD 130.57 million, illegal profits totaling NTD 136.63 million.

In addition, in January 2014, the company was looking for investors in the centralized trading market at NTD 26.33 per share as a trading benchmark. If buying the price at higher than 26.33 yuan, Huang Wu Zhi made a commitment for a cash premium of the difference. And then Chen would contact the investors (Lin ○ Green Corp.). From January 27th 2014 to March 10th 2014, they have purchased the stocks of Xin ○ Company with the timing, price and units based on Huang's instruction with Tsai's 23 securities accounts. Huang then returned premiums of approximately NTD 40 million to Lin ○ Green Corp. So, in total, he bought 2,560 thousand shares, and sold 2,375 thousand shares. The estimated loss for the company was NTD 4,079,000, with the unrealized profit being NTD 2,164,000 and total losses being NTD 1,933,000. The entire case was transferred from the Keelung City Survey Station and prosecuted by the New North District Court of Taiwan.

2. Suspected insider trading of Huang ○ Fa of Zhi ○ International Ltd.

The chairman of the board of directors of the public company, Zhu ○ International Company, was the so-called “insurer” based on Articles of the People's Republic of China. At 6:11pm on February 24th 2012, he knew that the Company’s announcement of the sale of land at Taichung Jincun section was “major news” on Public Information Observatory and should be handled based according to Securities Trading Law Article 157 and Article 2, paraGraph 16, as transactions amounted to NTD 1,158 million and NTD 1.25 billion respectively (a total of NTD 2.48 billion) with interest of about NTD 11.19 million. On February 15th, 2012, he authorized director Huang ○ Fa to handle follow-up matters for the land prior to the announcement of the major announcement on February 24th 2012. using his girlfriend’s securities account (Wu Yi) located at Risheng Securities Co., Ltd., he bought 150 thousand shares, 100 thousand shares and 100 thousand shares of the company's stock respectively (a total of 350 thousand shares) on the 20th, 21st and 24th, with the share price rising 7.91% after the publication of this information, which was about 3.2% higher than the rise in the same period the previous year, 2.31% higher than the average of the market. In addition, three days after the announcement, the company's stock trading volume rose to 8,841,000 shares, compared with the previous three days average transaction volume of 1,399,000 shares, increasing more than 6 times, and thus he

illegally profited by nearly NTD 600,000. The entire case has been transferred from the North field station of the Bureau and was prosecuted by the Taipei District Prosecutors Office.

3. Hsieh ○ Feng, Director of Taiwan You ○ Company was involved in betraying trust

Hsieh ○ Feng was the general manager of Jia ○ Man company. In October of 2006, the company merged with Chunghwa ○ company, so he was transferred to China Patrol as the GM and director. From July 2008 to 2013, he also served as the GM and director of Taiwan You ○ company, in which Chunghwa ○ company held 97.725% shares. Lin Tai Rong was the legally responsible person for Bo ○ Guang company and had faked capital injections in the name of the company in October 2010 in line with a request from Taiwan You ○ company, enabling Bo ○ to hold 30.77% shares in the Taiwan You ○ company. Therefore, Bo ○ company became the board of directors of Taiwan You ○ company. Sheng ○ De was the supervisor of Taiwan ○ company. Huang ○ Ping and You ○ Yong were the original shareholders of Hong ○ company. In April 2006, they contacted the landlords of 3 pieces of land in the Zhixing section of Xizhi, Taipei County. They negotiated buying the land for NTD 81,184,950. Huang and You then signed a land lease contract in the name of the company for property in Part 1335 of the of Zhixing area for about 300 ping of land and permitted Chunghwa company to build a gas station by claiming that it was the company's right "to prepare to build gas

stations on the land located in the Xhixin section in Xizhi”. In April 2008, the construction of the station was completed, which was registered under Hong ○ company on June 9th 2008. Chung Hua ○ company authorized its subsidiary You ○ company to run the daily operations.

As the rents in Xike were too high, Chunghwa ○ company incurred losses, resulting in delays in rental payments. Starting from March 2009, the company repeatedly asked Hong ○ company to reduce the monthly rent to NTD 100,000. In July 2010, the Chinese company negotiated with Hong ○ company to lower the rent from 1.2 million to 700,000. Huang ○ Ping and others, who were the original shareholders of the company, sold their shares and assets for profit. Xie ○ knew that Huang and others were interested in selling their shares in Hong ○ company and assessed that he could profit if the station did not need to pay rent, so he took the initiative to negotiate with the firm to buy the properties. However, the original shareholders insisted on sell their shares in Hong ○ company altogether to save taxes. Meanwhile Hsieh, Shen and Lin plotting to profit illegally from this transaction, planned to have Lin contact Huang as a potential buyer in October 2000 and asked Hong ○ company to give a professional appraisal for Chung ○ real estate company of the properties in the name of “having a selling price reference” on October 20th 2011. They then provided fake data for gas sales using unknown methods so that the appraiser produced a report to push up the price to NTD

180,139,876 . Meanwhile, Hsieh told accountant Zhen ○ Yen that he planned to purchase the real estate with more than NTD 200 million and so she produced a report for the 3rd Board of Directors Meeting of Taiwan You ○ company at the end of October 2010 based on what he said. On January 17th, 2011, Lin and Huang signed a deal for NTD 182,500,000 and loaned NTD 225,000,000 from the banks. They claimed income taxes to be NTD 15 million. At the end of February 2011, Lin sold the properties to Taiwan You ○ company and he was suspected of pushing up the transaction price and damaging the company. He asked the court to issue a statement notifying Huang on February 25th 2011 to terminate the contract, and planned to do so on March 18th 2011. However, by February of the same year, Hsieh had instructed accountants to process the appraisal and asked for an appraisal price of NTD 200 million, then signed a collective contract for a loan of NTD 1.8 billion on March 10th 2011 between Taiwan You ○ company and the Taiwan Business Bank, incurring financial losses to the company. He was involved in violating Article 342 Section1 of the Criminal Law. The entire case has been transferred from New Taipei Investigation Unit and was prosecuted by the New Taipei District Prosecutors Office.

4. Taipei Fubon Bank Zhao ○ Yao's involvement in embezzlement at Long ○ Branch

Zhao ○ Yao served as cashier and teller at Taipei Fubon Commercial Bank's Long ○ Branch (hereinafter referred to as Long

○ Branch). From June 2014 to November 2015, due to his addiction to the sports lottery and his huge losses, he bundled cash up in the vault by separating denominations of NTD 1,000 and NTD 500, leveraging his role as a cashier with responsibility for the inventory of all daily cash receipts and payments. He seized the opportunity to bring money out for private use and deposited the money into his Taipei Fubon Bank account in Taipei. In July and August of 2014, due to the huge amounts of cash collected during the inventory, Zhao found it difficult to continue to hide his actions from the supervisor and colleagues. Therefore, he leveraged the time when the branch cash dispenser needed to be filled, and the gap between auditors' checks, to create loopholes by changing the balance of the cash with a pen. He published it in the "Cash inventory schedule", and then filled in the money shortage in the cash dispenser inventory balance field, misleading the branch manager who checked the daily inventory Cai ○ Feng and the head office audit room staff, Wu Yan, when she conducted ad-hoc audits. While Zhao was on leave, he was afraid that other colleagues might find out about his illegal deeds, and so forged details of the inventory to deceive his colleagues. In October and November of 2014, he borrowed NTD 1 million in cash from his friend to deposit back into the Long ○ branch's vaults, and again on June 15, 2015, to make up NTD 3 million before modifying the branch cash inventory list of banknotes. As of November 2015, Zhao had embezzled NTD 20 million (NTD 400 million was repaid, but NTD 16

million was still missing from account books). The case was handed over to the Taipei City Court and the Taipei District Court Prosecutor's Office.

5. Long ○ Hong and others were involved in stealing business secrets of Wen ○ Company

Yang ○ Yu was the manager of Lian ○ Co., Ltd. . In January of 2014, he was dispatched to the mainland, based at Nanjing ○ Compound Semiconductor Co., Ltd., serving as senior manager of Engineering. In October 2015, he was transferred to China's Chengdu ○ Technology Co., Ltd. (hereinafter referred to as Jia ○ Company) as the Department Manager. Yang ○ Yu and Jia ○ company signed a contract to provide the company with necessary technical documents and other information, the company receiving a monthly salary of RMB 80,000 in consultancy fees to steal business secrets. Yang ○ Yu and Long ○ Hong, the person responsible for Technology Co., Ltd., were both informed that Zhang Yi and Dong Wang Hao were originally employed at the company, and were engaged in gallium arsenide or gallium nitride wafers and other related processes. They were able to learn about the company's processes for wafer manufacturing parameters, research and development results, and such business secrets, because they were actively involved in drainage work and Abercrombie Parameters for technical documents, as well as other business secrets, and they were legally responsible for the company's trade secret obligations, They emailed and mailed information about

wafer system parameters, R & D results and other business secrets without authorization to Yang ○ Yu for him to use in the mainland area for his Ji ○ company. This case was related to stealing business secrets, as the Department of the company spent 6 years invest 1.33 billion yuan on R & D costs, and estimated generating revenue of 3.7 billion for the company over the next 10 years. Yang ○ Yu, Long ○ Hong, Bai ○ Jie, Zhang ○ Zhi and Dong Wang Hao were suspected of violating Act 13, Article 1, paraGraph 1, paraGraph 1, paraGraph 2 and Article 13 of Article 2 of Business Secrets . The case was transferred by the Taoyuan City investigation office and prosecuted by the Taiwan Taoyuan District Prosecutors Office.

4. Tax evasions

(1)Data comparison:

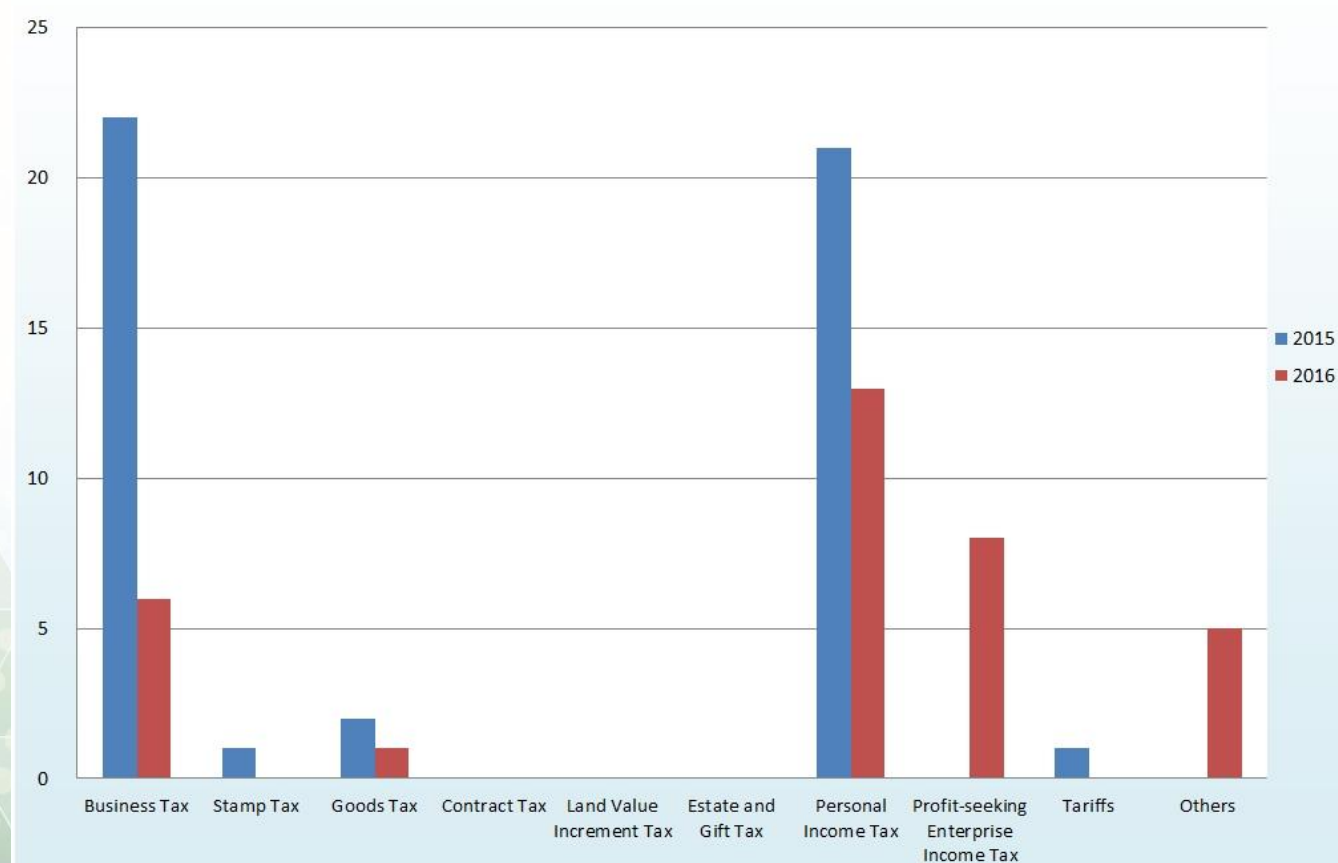
This year, tax evasion authorities examined 33 cases of tax evasion, which was 29.79% less than the 47 cases in 2015. These cases totaled NTD 2,158,,88,134, down by NTD 418.1455,317, or 48.42%. (See details in Table 2.03, 2.04, 2.37 and Figure 2.38)

(2)Important case: N/A/

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Table 2.37 Comparison of Statistics of Tax Evasion Cases over the Past 2 Years

Item Year	No. of Cases	Percent age	Rate of Change	Underlying Amount (\$1,000)	Rate of Change	Type of Tax Evasion									
						Busine ss Tax	Stamp Tax	Goods Tax	Contra ct Tax	Land Value Increm ent Tax	Estate and Gift Tax	Person al Incom e Tax	Profit- seekin g Enter prise Incom e Tax	Tariffs	Others
2015	47	100.00 %	100.00 %	418,415,317	100.00 %	22	1	2	0	0	0	21	0	1	0
2016	33	70.21 %	-29.79 %	215,818,813	-48.42 %	6	0	1	0	0	0	13	8	0	5



Graph 2.38 Comparison of Statistics of Tax Evasion Cases over the Past 2 Years, by Type

IV. Cross-strait Efforts to Combat Crimes and Mutual Help on Justice

The Economic and Social Control Branch 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 Procuratorate 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 2016, there were 33 cases of criminal intelligence exchanges and cooperation in the investigation of crimes, 39 requests to assist in the arrest and repatriation of suspects, 3 criminals or criminal suspects repatriated, no criminals received, and 20 requests made to assist investigations and the collection of evidence. Compared to 2015, there was significant decline in exchanges. Future demand will continue to be in accordance with the the agreements and the relationship of the the exchange mechanism, and will actively promote multiple exchange interactions, safeguarding against cross-border crime. Important work is as follows:

1. Return of criminals and suspects

(1) Arrest of outlaws

Kao ○ Kuo was involved in violations against the Dangerous Drugs

Prevention Statute in 2006 and therefore was arrested by the Bureau. He was sentenced for 5 years and 4 months, and Taiwan Taoyuan District Prosecutors Office issued a warrant in February 2007. He was found to be smuggling amphetamines at Hong Kong airport and was sentenced to 13 years by Hong Kong's courts. He was released after serving a sentence of 8 years and 8 months, and then was deported by Hong Kong's law enforcement unit. He returned to Taiwan with Cathay Pacific airline on January 15th 2016. The Bureau sent our officers to arrest him and returned him to Taiwan Taoyuan District Prosecutors Office.

(2) Arrest of criminals on the run

Lin ○ Jie was involved in a fraud case and fled the country in 2002. In the same year, Taiwan Taichung District Court wished to arrest him, but he was hiding in China while involved in the black market with his friends and family, violating the Banking Act and the Anti Money-Laundering Act, which was discovered by the Investigation Unit of the Bureau. After negotiation, Taichung District Prosecutors Office persuaded China's law enforcement team to arrest him in December 2014 via the mechanism for cross-strait crime investigation. Lin knew that he could no longer avoid arrest and so he was returned to Taiwan on May 31st 2016 with Eva Air and the Bureau arrested him and sent him to Taiwan Taichung District Prosecutors Office.

2. Sharing of Experience

- (1) The Bureau invited 3 people from Hong Kong's Customs Intelligence Investigation Bureau to visit us in Taiwan for a 4-day workshop, and shared their experiences with the Bureau's Drug Prevention Unit, the Hualien Investigation unit, the East Taiwan field unit, the Taipei City Investigation Unit and the Airline Investigation Unit. We also arranged for them to visit the Customs Administration under the Executive Yuan and Taoyuan International Airport. It was a very meaningful visit and helped a lot with opportunities for future cooperation.
- (2) 9 people from the Criminal Justice Research Center at Wuhan University in Hubei visited us, including Mo Hong Xian, the director of the Center, attending the "Cross-strait Anti-Corruption System Comparison" workshop from February 14th to 19th, 2016, sharing their practices and experiences at the Bureau on the morning of February 17th.
- (3) The Ministry of Justice attended the 9th IAACA in Tianjing from May 10th to 13th 2016. The Bureau also dispatched a few representatives to attend, including the vice president of the Integrity Unit, the team head of the Economic Crime Prevention Unit (Corporate Anti-corruption team) and investigator Yang. They had the opportunity to share their experiences with representatives from all over the world and to understand the practices and status quo of anti-corruption laws.

(4) The Bureau's Executive Secretary Xu Zhi-Xian attended the 11th "Hong Kong and Macau Cross-Strait Police Seminar" from November 7th to the 11th, 2016, along with 5 other colleagues, discussing how to combat cross-border financial crimes with experts and scholars from China. The Bureau's anti-money laundering investigator Su Wen-Jie presented "Research on Taiwan's regulations and practices on virtual currency and the resulting new types of money-laundering". They also included two papers written by our investigation specialist Wu Zhi-Zhong from Taoyuan and Zhang Chun-Mei on cross-strait analysis.

(5) The Bureau collaborated with Fu Jen University to host the 9th "Cross-Strait Criminal Laws Seminar" from November 8th to 9th, 2016, with scholars and experts on "Financial Crimes and Criminal Regulations" from China, Hong Kong and Macau sharing their experiences. The Bureau's team head Huang, Investigation Specialist Liao and Investigator Wu from the Integrity Unit presented their papers at this forum on their views of cross-strait analysis.

3. Collaboration on Investigations

The Bureau investigated the case of Hong ○ Company's agent, Mr. Tsai, who violated the Securities Transaction Act, collaborating with the Economic Crime Investigation Bureau of China and the the Investigation team in Henan. Tsai was sent to the Taiwan New Taipei District Prosecutors Office and was prosecuted on December 1st 2016 in the name of violations of trust of the Securities Transaction Act

4. Return of Criminals

Based on “International Transfer of Criminals”, we will help Taiwanese criminals return to Taiwan to serve their sentences. In 2016, due to politics and a change of guards for key positions, we have been unable to work on this task.

Part Three

Future Goals



In the coming year, this 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. Expanding information platforms to consolidate and analyze information better

To enhance the effectiveness of tracking, aggregating, filtering, analyzing and transforming evidence for cases, we will discuss how to integrate the existing database of this Bureau: "Information Analysis Platform".

2. Improving evidence, investigations and prevention of illegal acts

In line with the money-laundering control law, we hope to amend designated business and professional specifications, to encourage the various types of financial enterprises and related areas of deployment, and to gradually expand economic crime evidence to explore and strengthen the search for major and cross-regional economic crime and to comprehensively prevent and explore illegal acts.

3. Collaborations in immediate combatting of crimes

Whenever there are disasters or the outbreaks, there are abnormal fluctuations in domestic prices. Field units will search information on food safety, hoarding, securities fraud and new types of counterfeiting and other urgent information in order to manage

situations, focusing on research, the sharing of resources and ensuring that information is not restricted by geoGraphical areas. With more rapid research capabilities, we can focus on integrating information and resources to guide the field in joint attacks with quick results.

4. Hosting of workshops for professional training to improve professional skillsets

To enhance the knowledge of our staff in combating economic crime, we will continue to host financial and professional finance management workshops at foundation and intermediate levels, and will invite professionals with practical experience, including government officials, academics and so on, to lecture on various types of stocks and financial crimes, and to familiarize staff with financial statement interpretations, searches and fund tracking skills.

5. Invitation of experts and scholars to draft policies together.

To discuss problems of future criminal practices, situations and trends in the near-future, we will host a seminar on "Prevention of Economic Crimes". Government departments and experts and scholars are invited to discuss causes, with relevant government agencies providing a reference for governance or amendments; supplemented by the development of an "economic crime prevention report" and a "special studies compilation report", to effectively provide economic crime research, prevention, investigations for future reference.

II. Investigation of Economic Crimes

1. Crack downs on major cases and the expansion of investigative forces

We will improve the investigation of stock market crimes, the hollowing out of assets, infringements of business secrets, forgeries of currency, cross-border telecommunications frauds and violations of health laws and regulations, as well as other types of cases. We aim to strengthen team research and shared resources for social issues or sudden major events, combining with global and other forces and resources to simultaneously expand case investigation and improve the efficiency of investigation with a hope to improve results.

2. Strict abidance of procedures and the improvement of professional training for the confiscation of illegal profit

We will learn from the experience of professionals in various fields, improve our professional knowledge, and abide by the laws and concepts of innovation, so as to simplify the handling of case procedures and strictly follow procedural justice and optimize the quality of the handling of cases. With the new powers of confiscation, we will actively trace the proceeds of crime and asset flows to protect the rights and interests of victims, to achieve fairness and justice.

3. Emphasis on social crimes and the building of partnerships across the board

We will actively guide field units to explore crime cases related to the general public's livelihood, and connect with the Ministry of Health and Welfare, the Agriculture Commission, the Ministry of Finance Customs Department, the Ministry of Economic Affairs Standard Inspection Bureau, the Coast Guard, the county and municipal government offices and world-renowned food and pharmaceutical professionals and other public and private departments to build close partnerships so that we can build up a food security network. We will also encourage field stations, as appropriate, to implement administrative investigations and to encourage experience sharing related to the discovery of fake food and drugs to expand cross-domain investigations and protect people's food safety.

4. Compliance with changes in laws, the sharing of experience and the promulgation of the types of illegal profiting

In recent years, cross-border crime cases have increased, and the control of money laundering law, the income tax law, the business secrets law and corporate law and other related laws and ordinances have been amended to be appropriate countermeasures in protecting enterprises and people's rights and interests. Using the experience of new types of crime cases, relevant research and deduction, a complex focus on writings and young people tendency to break through traditional propaganda, it is necessary to make

good use of social networks and group influence and to actively plan for creative marketing activities to promote the prevention and control of illegal smoking, to make the council closer to the public and to crack down on positive images of crime.

5. Assistance of private sectors in avoiding corruption and in connecting with the international resources

We will actively cooperate with the Financial Supervision and Management Commission, the Ministry of Economic Affairs and the Ministry of Finance and other units to investigate corporate corruption cases, and through partnerships with enterprises and contact windows to help companies protect business secrets and solve procurements of bribery and other crimes. We will expand the scope of this Council to explore the breadth of corporate fraud and to promote international cooperation in order to cope with a world that promotes the development of enterprises and the control of corruption, and to achieve our overall goal of building a clean government.

III. Cross-strait Affairs

1. Collaborating with China to combat crimes

(1) Multiple contacts via various channels

We will build business contacts and enhance the feedback from cross-strait affairs with first-degree or second-degree contacts, such as the participation in the repatriation of Kinmen and Matsu agreements implemented by Matsu, to express our firm belief in

continuing to combat crimes and resolve any doubts on the cross-strait joint fight against crime.

(2) Improvement of the investigation of crimes to solidify collaboration

We will deepen the investigation of crimes, such as illegal securities, internet fraud, pyramid schemes, unlicensed drugs and pesticides, adulterated food, black market exchanges, smuggling, money laundering, terrorism and other crimes, to explore a basis and willingness for the investigation and promotion of cross-strait joint crime investigations, such as the detection of cross-strait telecommunications frauds, and to strengthen the seizure of criminal syndicates, criminal proceeds and evidence and information for cross-border cooperation.

2. Pursuence of outlaws

We will continue to chase those fleeing justice with repatriation requests, despite domestic criminals recently hiding in mainland China. Between May and December, four people have returned of their accord, more than in previous years, a trend that has been increasing. The council should actively seek wanted persons and take the initiative to pursue them to benefit investigations.

3. Hong Kong and Macau affairs

(1) Continuence of planned visits and the sharing of experience with Hong Kong and Macau

We will work with the relevant business units of this 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 in carrying out cross-border crime, police, customs and money laundering controls; and with other departments to facilitate the work of the two sides in jointly combatting cross-border crime.

(2) Expanding collaborative investigations with case studies

Because Hong Kong and Macau have not signed a mutual anti-crime agreement with us, 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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