表3-26. 產業創新條例減免稅額
Table 3-26. Tax Reductions Due to Implementation of Statute for Industrial Innovation
(1)按機關別分
(1) by Agency

單位：件；新臺幣千元
Unit：Case；NT$ 1,000

年別及機關別 CY & Agency	研究發展支出適用投資抵減稅額情形 Summary of Tax Exempted Amount for Investment in R&D Expenses					
	核定件數 Number of Cases	研究發展支出 R&D Expense	可抵減稅額 Deductable Tax	核定抵減稅額 Tax Deducted		
					實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
101年 2012	1,125	53,279,172	7,991,875	5,735,101	5,287,187	447,914
102年 2013	948	68,591,132	10,288,664	7,414,843	3,666,816	3,748,027
財政部所屬機關 Ministry of Finance	948	68,591,132	10,288,664	7,414,843	3,666,816	3,748,027
臺北國稅局 National Taxation Bureau of Taipei	217	10,443,176	1,566,475	1,037,405	751,561	285,844
北區國稅局 National Taxation Bureau of the Northern Area	491	54,898,383	8,234,753	5,981,690	2,602,237	3,379,453
中區國稅局 National Taxation Bureau of the Central Area	111	1,495,050	224,257	165,989	107,537	58,452
南區國稅局 National Taxation Bureau of the Southern Area	74	910,712	136,608	126,988	113,632	13,356
高雄國稅局 National Taxation Bureau of Kaohsiung	55	843,811	126,571	102,771	91,849	10,922

資料來源： 財政部所屬各機關。
Source：Various agencies of Ministry of Finance.
說　　明： 表載年度為稅捐機關核定年度，非稅額減免所適用之所得年度。
Explanation： The description of the year in this table refers to the year the data were verified.

表3-26. 產業創新條例減免稅額(續1)
Table 3-26. Tax Reductions Due to Implementation of Statute for Industrial Innovation (Cont.1)

(2)按地區別分
(2) by Region

102年 CY 2013

單位：件；新臺幣千元
Unit：Case；NT$ 1,000

地區別 Region	研究發展支出適用投資抵減稅額情形 Summary of Tax Exempted Amount for Investment in R&D Expenses					
	核定件數 Number of Cases	研究發展支出 R&D Expense	可抵減稅額 Deductable Tax	核定抵減稅額 Tax Deducted		
					實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified
總計 Grand Total	**948**	**68,591,132**	**10,288,664**	**7,414,843**	**3,666,816**	**3,748,027**
新北市 New Taipei City	198	6,298,968	944,844	845,158	640,020	205,138
臺北市 Taipei City	217	10,443,176	1,566,475	1,037,405	751,561	285,844
臺中市 Taichung City	62	1,096,348	164,451	115,863	69,514	46,349
臺南市 Tainan City	64	860,211	129,033	119,786	106,430	13,356
高雄市 Kaohsiung City	55	843,811	126,571	102,771	91,849	10,922
宜蘭縣 Yilan County	4	6,985	1,048	367	—	367
桃園縣 Taoyuan County	117	7,924,365	1,188,653	1,122,980	905,907	217,073
新竹縣 Hsinchu County	81	6,982,111	1,047,315	702,659	307,280	395,379
苗栗縣 Miaoli County	24	167,500	25,125	15,811	5,334	10,477
彰化縣 Changhua County	15	70,435	10,566	10,566	8,953	1,613
南投縣 Nantou County	4	101,061	15,159	15,159	15,146	13
雲林縣 Yunlin County	6	59,706	8,956	8,590	8,590	—
嘉義縣 Chiayi County	6	34,653	5,198	5,198	5,198	—
屏東縣 Pingtung County	2	13,361	2,004	2,004	2,004	—
臺東縣 Taitung County	—	—	—	—	—	—
花蓮縣 Hualien County	—	—	—	—	—	—
澎湖縣 Penghu County	—	—	—	—	—	—
基隆市 Keelung City	4	15,226	2,284	2,284	2,284	—
新竹市 Hsinchu City	87	33,670,728	5,050,609	3,308,242	746,746	2,561,496
嘉義市 Chiayi City	2	2,487	373	—	—	—
金門縣 Kinmen County	—	—	—	—	—	—
連江縣 Lienchiang County	—	—	—	—	—	—

表3-26. 產業創新條例減免稅額(續2完)

(3)按行業別分

102年　　單位：件；新臺幣千元

行　業　別 （大類 / 中類）	研究發展支出適用投資抵減稅額情形		
	核定件數 Number of Cases	研究發展支出 R&D Expense	可抵減稅額 Deductable Tax
總　計	**948**	**68,591,132**	**10,288,664**
A 農、林、漁、牧、業	2	56,831	8,525
C 製造業	764	59,779,170	8,966,871
18化學材料製造業	52	691,540	103,729
26電子零組件製造業	239	38,968,791	5,845,320
27電腦、電子產品及光學製品製造業	126	15,235,271	2,285,292
28電力設備製造業	37	1,164,585	174,686
29機械設備製造業	74	825,587	123,838
30汽車及其零件製造業	23	824,146	123,621
31其他運輸工具製造業	14	540,132	81,017
E 用水供應及污染整治業	1	—	—
F 營造業	4	44,118	6,618
G 批發及零售業	90	896,510	134,475
45-46批發業	80	851,591	127,737
J 資訊及通訊傳播業	27	2,205,486	330,823
61電信業	2	1,611,026	241,654
62電腦系統設計服務業	18	548,717	82,308
L 不動產業	2	—	—
M 專業、科學及技術服務業	53	5,564,696	834,704
71建築、工程服務及技術檢測、分析服務業	39	5,447,768	817,165
N 支援服務業	4	44,321	6,648
S 其他服務業	1	—	—

說　明：本表僅列出部分中類行業別，故統計表中類合計與大類有所差異。

Table 3-26. Tax Reductions Due to Implementation of Statute for Industrial Innovation (Cont.2 End)

(3) by Industrial Classification

CY 2013

Unit：Case；NT$ 1,000

Summary of Tax Exempted Amount for Investment in R&D Expenses			Industrial Classification (Section / Divisions)
	核定抵減稅額 Tax Deducted		
	實際減免當年度稅額 Actual Exempted Tax Amount for Current Year	實際減免未分配盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
7,414,843	**3,666,816**	**3,748,027**	**Total**
8,525	8,525	—	A Agriculture, Forestry, Fishing and Animal Husbandry
6,455,276	3,093,419	3,361,857	C Manufacturing
90,850	68,701	22,149	18 Chemical Material Manufacturing
4,034,691	1,344,216	2,690,475	26 Electronic Parts and Components Manufacturing
1,780,215	1,218,636	561,579	27 Computers, Electronic and Optical Products Manufacturing
164,163	134,204	29,959	28 Electrical Equipment Manufacturing
110,298	89,478	20,820	29 Machinery and Equipment Manufacturing
29,079	16,697	12,382	30 Motor Vehicles and Parts Manufacturing
53,773	53,603	170	31 Other Transport Equipment Manufacturing
—	—	—	E Water Supply and Remediation Services
4,463	4,463	—	F Construction
104,040	83,388	20,652	G Wholesale and Retail Trade
98,158	77,509	20,649	45-46 Wholesale Trade
301,115	298,311	2,804	J Information and Communication
241,654	241,654	—	61 Telecommunications
54,533	54,368	165	62 Computer Systems Design Services
—	—	—	L Real Estate
534,776	172,805	361,971	M Professional, Scientific and Technical Services
525,359	163,388	361,971	71 Architecture and Engineering Services; Technical Testing and Analysis Services
6,648	5,905	743	N Support Services
—	—	—	S Other Services

Explanation： This table contains only the figures of partial sub-category of industrial classification, they may not add up to the total of major category in the statistical table.