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

(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 |
| 103年 2014 | 766 | 84,001,374 | 12,587,211 | 9,544,222 | 4,328,850 | 5,215,372 |
| 104年 2015 | 734 | 92,752,114 | 13,899,796 | 8,649,992 | 3,791,571 | 4,858,421 |
| 105年 2016 | 719 | 120,419,883 | 18,058,256 | 11,247,294 | 4,638,655 | 6,608,639 |
| 財政部所屬機關 Ministry of Finance | 719 | 120,419,883 | 18,058,256 | 11,247,294 | 4,638,655 | 6,608,639 |
| 臺北國稅局 National Taxation Bureau of Taipei | 183 | 12,712,066 | 1,906,810 | 1,295,799 | 971,791 | 324,008 |
| 北區國稅局 National Taxation Bureau of the Northern Area | 385 | 98,722,171 | 14,806,246 | 8,909,092 | 2,956,233 | 5,952,859 |
| 中區國稅局 National Taxation Bureau of the Central Area | 49 | 2,412,393 | 361,859 | 304,873 | 232,840 | 72,033 |
| 南區國稅局 National Taxation Bureau of the Southern Area | 53 | 3,110,853 | 466,628 | 273,306 | 68,368 | 204,938 |
| 高雄國稅局 National Taxation Bureau of Kaohsiung | 49 | 3,462,400 | 516,713 | 464,224 | 409,423 | 54,801 |

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

(2)按地區別分
(2) by Region

105年　CY 2016

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 | 719 | 120,419,883 | 18,058,256 | 11,247,294 | 4,638,655 | 6,608,639 |
| 新北市 New Taipei City | 151 | 10,112,931 | 1,512,944 | 1,143,020 | 999,766 | 143,254 |
| 臺北市 Taipei City | 183 | 12,712,066 | 1,906,810 | 1,295,799 | 971,791 | 324,008 |
| 桃園市 Taoyuan City | 89 | 10,055,063 | 1,508,203 | 1,397,264 | 925,472 | 471,792 |
| 臺中市 Taichung City | 24 | 1,874,440 | 281,165 | 238,319 | 179,891 | 58,428 |
| 臺南市 Tainan City | 47 | 3,048,444 | 457,266 | 264,806 | 61,930 | 202,876 |
| 高雄市 Kaohsiung City | 49 | 3,462,400 | 516,713 | 464,224 | 409,423 | 54,801 |
| 宜蘭縣 Yilan County | - | - | - | - | - | - |
| 新竹縣 Hsinchu County | 67 | 7,993,666 | 1,198,532 | 1,021,482 | 630,763 | 390,719 |
| 苗栗縣 Miaoli County | 6 | 56,623 | 8,493 | 1,658 | 1,658 | - |
| 彰化縣 Changhua County | 9 | 196,601 | 29,491 | 29,490 | 15,885 | 13,605 |
| 南投縣 Nantou County | 2 | 15,986 | 2,398 | 2,398 | 2,398 | - |
| 雲林縣 Yunlin County | 8 | 268,743 | 40,312 | 33,008 | 33,008 | - |
| 嘉義縣 Chiayi County | 2 | 18,845 | 2,827 | 2,827 | 2,827 | - |
| 屏東縣 Pingtung County | 3 | 29,066 | 4,360 | 3,498 | 3,067 | 431 |
| 臺東縣 Taitung County | - | - | - | - | - | - |
| 花蓮縣 Hualien County | - | - | - | - | - | - |
| 澎湖縣 Penghu County | - | - | - | - | - | - |
| 基隆市 Keelung City | 1 | 14,853 | 2,228 | 2,228 | 2,228 | - |
| 新竹市 Hsinchu City | 77 | 70,545,658 | 10,584,339 | 5,345,098 | 398,004 | 4,947,094 |
| 嘉義市 Chiayi City | 1 | 14,498 | 2,175 | 2,175 | 544 | 1,631 |
| 金門縣 Kinmen County | - | - | - | - | - | - |
| 連江縣 Lienchiang County | - | - | - | - | - | - |

# 表3-26. 產業創新條例減免稅額 (3/3)

## (3)按行業別分

105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 | 719 | 120,419,883 | 18,058,256 |
| A 農、林、漁、牧、業 | 2 | 72,140 | 10,401 |
| C 製造業 | 573 | 95,147,066 | 14,267,285 |
| 18化學材料製造業 | 32 | 777,309 | 116,602 |
| 22塑膠製品製造業 | 13 | 582,180 | 87,328 |
| 26電子零組件製造業 | 202 | 69,049,888 | 10,357,367 |
| 27電腦、電子產品及光學製品製造業 | 89 | 19,493,475 | 2,919,832 |
| 28電力設備製造業 | 24 | 994,137 | 149,120 |
| 29機械設備製造業 | 48 | 1,443,664 | 216,077 |
| F 營造業 | 6 | 43,761 | 6,564 |
| G 批發及零售業 | 62 | 1,581,130 | 237,169 |
| 45-46批發業 | 54 | 1,242,662 | 186,398 |
| H 運輸及倉儲業 | 1 | 4,317 | 648 |
| I 住宿及餐飲業 | 1 | 12,704 | 1,906 |
| J 資訊及通訊傳播業 | 22 | 2,159,553 | 323,934 |
| 61電信業 | 3 | 1,651,197 | 247,680 |
| 62電腦系統設計服務業 | 13 | 415,840 | 62,376 |
| M 專業、科學及技術服務業 | 50 | 21,379,242 | 3,207,355 |
| 71建築、工程服務及技術檢測、分析服務業 | 38 | 18,293,855 | 2,746,300 |
| 74 專門設計服務業 | 5 | 3,028,200 | 452,476 |
| N 支援服務業 | 1 | 19,971 | 2,996 |
| 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 (3/3)

## (3) by Industrial Classification

CY 2016

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 | |
| 11,247,294 | 4,638,655 | 6,608,639 | Total |
| 10,401 | 10,136 | 265 | A Agriculture, Forestry, Fishing and Animal Husbandry |
| 9,488,081 | 3,741,747 | 5,746,334 | C Manufacturing |
| 108,879 | 78,299 | 30,580 | 18 Chemical Material Manufacturing |
| 19,278 | 9,550 | 9,728 | 22 Plastics Products Manufacturing |
| 6,212,335 | 1,230,781 | 4,981,554 | 26 Electronic Parts and Components Manufacturing |
| 2,439,023 | 1,931,931 | 507,092 | 27 Computers, Electronic and Optical Products Manufacturing |
| 143,574 | 96,520 | 47,054 | 28 Electrical Equipment Manufacturing |
| 196,096 | 115,656 | 80,440 | 29 Machinery and Equipment Manufacturing |
| 6,366 | 3,510 | 2,856 | F Construction |
| 147,322 | 127,446 | 19,876 | G Wholesale and Retail Trade |
| 97,375 | 88,573 | 8,802 | 45-46 Wholesale Trade |
| 648 | 648 | - | H Transportation and Storage |
| 1,906 | 1,906 | - | I Accommodation and Food Services |
| 313,853 | 301,340 | 12,513 | J Information and Communication |
| 247,680 | 247,680 | - | 61 Telecommunications |
| 59,010 | 48,987 | 10,023 | 62 Computer Systems Design Services |
| 1,276,167 | 450,681 | 825,486 | M Professional, Scientific and Technical Services |
| 1,263,460 | 438,185 | 825,275 | 71 Architecture and Engineering Services; Technical Testing and Analysis Services |
| 6,542 | 6,331 | 211 | 74 Specialized Design Services |
| 2,550 | 1,241 | 1,309 | 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.