表72. 獎勵投資之各類稅捐減免額

單位：新台幣千元

會計年度	總計 Grand Total			所得稅 Income Tax			證券交易稅 Securities Transactions Tax		
	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues
50～95合計	—	—	—	—	—	—	—	—	—
50	150,468	3,215,865	4.7	23,848	981,423	2.4	—	53	—
51	400,351	3,149,477	12.7	174,978	813,209	21.5	—	—	—
52	314,260	3,400,601	9.2	193,362	767,538	25.2	—	—	—
53	348,238	4,059,769	8.6	195,518	1,130,666	17.3	—	—	—
54	490,041	4,753,312	10.3	234,622	1,364,765	17.2	—	—	—
55	641,625	5,017,712	12.8	274,244	1,280,826	21.4	—	7,954	—
56	747,041	5,413,365	13.8	321,540	1,375,876	23.4	—	8,896	—
57	947,915	7,170,745	13.2	345,969	1,821,853	19.0	—	12,602	—
58	1,120,081	10,250,134	10.9	371,552	2,546,916	14.6	—	9,111	—
59	1,508,597	11,875,858	12.7	518,396	3,437,815	15.1	—	14,618	—
60	2,575,592	14,149,148	18.2	609,900	4,516,501	13.5	—	22,164	—
61	2,663,647	17,143,697	15.5	926,169	6,219,318	14.9	—	8,714	—
62	4,736,120	21,682,456	21.8	1,231,835	7,732,105	15.9	—	64,201	—
63	6,386,115	32,550,416	19.6	3,026,800	13,776,545	22.0	—	103,426	—
64	7,234,557	38,343,999	18.9	2,002,662	16,373,470	12.2	—	136,972	—
65	8,262,272	49,371,905	16.7	2,804,976	18,372,787	15.3	—	240,768	—
66	8,731,940	58,729,728	14.9	2,861,767	22,527,104	12.7	—	232,368	—
67	9,941,495	69,960,851	14.2	4,066,700	27,348,635	14.9	—	402,172	—
68	10,597,740	94,454,597	11.2	4,702,943	35,694,197	13.2	—	778,387	—
69	14,610,863	115,146,882	12.7	5,279,786	45,051,676	11.7	—	439,348	—
70	14,338,177	149,119,417	9.6	5,615,861	58,146,665	9.7	—	692,302	—
71	26,631,367	170,325,129	15.6	14,963,266	65,542,353	22.8	—	518,505	—
72	21,431,364	173,258,966	12.4	10,827,076	65,016,314	16.7	231	917,978	0.0
73	33,340,497	191,620,753	17.4	18,118,255	67,956,709	26.7	40	1,246,771	0.0
74	28,843,482	202,037,778	14.3	12,626,399	75,888,574	16.6	65,675	580,827	11.3

說明：各稅稅收實徵額皆包括防衛捐。

Table 72. Tax Reductions Due to Implementation of Statute for Encouragement of Investment

Unit：NT$1,000

營業稅 Business Tax			印花稅 Stamp Tax			田賦 Agricutltual Land Tax			FY
減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	
—	—	—	—	—	—	—	—	—	1961～2006 Total
33,491	560,684	6.0	92,993	367,893	25.3	—	363,009	—	1961
52,663	620,893	8.5	128,971	343,073	37.6	—	436,889	—	1962
58,562	683,100	8.6	61,507	371,856	16.5	—	577,775	—	1963
62,740	760,139	8.3	88,550	435,657	20.3	—	560,156	—	1964
134,058	899,831	14.9	103,780	510,094	20.3	581	619,255	0.1	1965
74,303	950,694	7.8	274,200	537,010	51.1	2,435	660,872	0.4	1966
89,278	960,147	9.3	316,392	636,691	49.7	35	644,960	0.0	1967
211,814	1,207,724	17.5	371,300	770,369	48.2	153	971,234	0.0	1968
301,921	1,729,682	17.5	437,592	964,674	45.4	385	1,137,552	0.0	1969
387,549	2,179,136	17.8	587,218	1,125,881	52.2	692	1,005,941	0.1	1970
974,702	2,575,430	37.8	976,609	1,328,228	73.5	1,227	1,169,941	0.1	1971
770,770	3,044,337	25.3	944,619	1,575,448	60.0	669	1,207,226	0.1	1972
2,286,759	3,762,782	60.8	1,181,975	2,076,010	56.9	884	1,290,636	0.1	1973
1,679,146	5,736,890	29.3	1,628,265	3,201,294	50.9	1,470	1,467,874	0.1	1974
3,326,579	7,246,326	45.9	1,842,284	3,559,734	51.8	1,555	2,180,632	0.1	1975
3,181,821	8,863,438	35.9	2,159,554	4,436,049	48.7	2,394	2,629,550	0.1	1976
3,080,738	10,392,748	29.6	2,660,358	5,270,565	50.5	1,682	2,613,254	0.1	1977
3,680,974	12,137,271	30.3	2,145,339	6,269,291	34.2	1,067	1,401,300	0.1	1978
3,775,870	15,668,885	24.1	1,900,762	8,021,698	23.7	169	867,372	0.0	1979
6,871,807	20,543,003	33.5	2,375,483	10,179,668	23.3	189	907,595	0.0	1980
6,160,831	26,638,090	23.1	2,239,138	12,567,336	17.8	573	1,086,089	0.1	1981
7,805,223	30,182,988	25.9	3,547,170	13,223,819	26.8	500	1,160,422	0.0	1982
6,993,365	31,486,111	22.2	3,027,631	13,722,859	22.1	744	1,317,736	0.1	1983
10,400,480	35,870,901	29.0	3,948,141	16,185,835	24.4	927	1,114,836	0.1	1984
10,440,879	38,194,662	27.3	5,065,997	16,531,148	30.6	922	1,106,641	0.1	1985

Explanation：Tax Revenues includes Defence Surtax.

表72. 獎勵投資之各類稅捐減免額（續1）

單位：新台幣千元

會計年度	總計 Grand Total			所得稅 Income Tax			證券交易稅 Securities Transactions Tax		
	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues
75	34,593,151	214,363,900	16.1	18,971,730	79,440,381	23.9	1,264,961	2,784	—
76	19,973,221	253,890,860	7.9	19,132,771	91,338,646	20.9	—	2,659,791	—
77	24,285,546	337,171,716	7.2	24,063,957	123,122,396	19.5	—	13,631,759	—
78	36,335,758	427,015,558	8.5	35,601,255	157,063,043	22.7	—	30,218,532	—
79	46,862,024	590,846,031	7.9	31,787,093	225,752,211	14.1	14,521,832	106,727,238	13.6
80	41,758,779	557,611,139	7.5	41,302,759	193,742,764	21.3	—	77,004,963	—
81	40,881,655	672,190,245	6.1	40,206,164	216,150,460	18.6	—	42,316,258	—
82	35,900,513	708,229,299	5.1	35,888,501	237,618,241	15.1	—	27,926,655	—
83	14,061,825	768,370,606	1.8	14,001,273	266,020,141	5.3	—	39,422,440	—
84	5,009,442	845,237,000	0.6	5,005,299	319,383,860	1.6	—	49,223,391	—
85	4,752,706	819,675,680	0.6	4,739,559	343,550,020	1.4	—	33,920,306	—
86	4,513,297	898,357,835	0.5	4,435,239	352,890,477	1.3	—	79,118,234	—
87	6,518,624	1,005,615,891	0.6	6,515,785	398,390,232	1.6	—	119,683,379	—
88	4,163,786	983,508,358	0.4	4,160,981	432,388,876	1.0	—	84,677,346	—
89	854,407	1,385,629,821	0.1	668,852	610,580,021	0.1	—	160,292,243	—
90	604,498	903,032,944	0.1	602,732	478,636,373	0.1	—	63,899,313	—
91	170,355	846,196,809	0.0	166,591	392,939,078	0.0	—	76,794,435	—
92	1,744	857,109,605	0.0	—	411,086,972	—	—	69,283,205	—
93	174,557	977,453,883	0.0	172,836	455,913,822	0.0	—	84,148,343	—
94	219,459	1,139,433,829	0.0	216,532	625,807,052	0.0	—	68,203,675	—
95	283,987	1,179,539,733	0.0	283,987	646,217,799	0.0	—	89,954,385	—

Table 72. Tax Reductions Due to Implementation of Statute for Encouragement of Investment (Cont.1)

Unit：NT$1,000

營業稅 Business Tax			印花稅 Stamp Tax			田賦 Agricutltual Land Tax			FY
減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	
9,436,857	45,744,821	20.6	4,271,313	15,291,390	27.9	1,630	973,254	0.2	1986
591,770	62,173,419	1.0	30,059	2,558,160	1.2	666	952,338	0.1	1987
92	73,733,401	0.0	38	3,061,331	0.0	2,160	879,252	0.2	1988
—	77,784,673	—	—	3,298,642	—	—	15,263	—	1989
—	111,885,689	—	—	3,604,109	—	—	9,460	—	1990
—	122,447,209	—	—	4,000,579	—	—	4,350	—	1991
—	147,008,337	—	—	5,028,242	—	—	1,558	—	1992
—	168,973,246	—	—	5,482,505	—	—	1,099	—	1993
—	196,097,721	—	—	6,177,595	—	—	426	—	1994
—	214,248,050	—	—	6,737,279	—	—	5	—	1995
—	216,836,991	—	—	6,917,207	—	—	605	—	1996
—	223,450,368	—	—	6,755,037	—	—	3	—	1997
—	243,997,951	—	—	7,093,723	—	—	246	—	1998
—	251,782,137	—	—	7,398,611	—	—	—	—	1999
—	324,409,658	—	—	11,031,851	—	—	—	—	2000
—	203,707,318	—	—	7,035,817	—	—	—	—	2001
—	214,734,692	—	—	6,911,442	—	—	—	—	2002
—	197,521,003	—	—	7,785,901	—	—	—	—	2003
—	233,459,833	—	—	7,770,687	—	—	—	—	2004
—	237,531,217	—	—	8,458,054	—	—	—	—	2005
—	236,931,350	—	—	8,713,667	—	—	—	—	2006

表72. 獎勵投資之各類稅捐減免額（續2）

單位：新台幣千元

會計年度	地價稅 Land Value Tax			土地增值稅 Land Value Increment Tax			房
	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions
50～95 合計	—	—	—	—	—	—	—
50	—	105,011	—	—	153,723	—	—
51	—	95,722	—	—	111,911	—	—
52	—	95,639	—	—	104,363	—	—
53	—	100,519	—	—	81,994	—	—
54	—	241,251	—	—	25,085	—	—
55	—	389,772	—	—	25,868	—	—
56	—	403,126	—	—	85,418	—	—
57	—	435,755	—	—	499,221	—	—
58	—	1,107,135	—	—	833,447	—	—
59	—	1,268,497	—	—	790,348	—	—
60	—	1,236,466	—	—	966,805	—	—
61	—	1,308,309	—	—	1,041,237	—	—
62	—	1,442,016	—	—	1,856,443	—	—
63	—	1,461,074	—	—	2,428,899	—	—
64	1,492	1,438,527	0.1	4,919	2,616,505	0.2	384
65	5,193	2,988,045	0.2	35,789	5,694,512	0.6	661
66	14,546	3,950,487	0.4	35,326	6,697,745	0.5	371
67	10,052	5,053,233	0.2	2,010	9,277,757	0.0	135
68	20,948	9,257,010	0.2	173,744	13,962,539	1.2	245
69	23,869	10,387,578	0.2	36,607	15,703,999	0.2	188
70	277,703	10,524,492	2.6	26,949	24,266,407	0.1	329
71	83,319	10,509,496	0.8	70,078	29,472,954	0.2	4,257
72	313,886	10,663,636	2.9	230,213	29,069,361	0.8	9,085
73	519,199	10,756,387	4.8	300,776	35,324,900	0.9	9,986
74	293,998	10,898,545	2.7	277,398	34,088,751	0.8	7,787

Table 72. Tax Reductions Due to Implementation of Statute for Encouragement of Investment (Cont.2)

Unit：NT$1,000

屋稅 House Tax		戶稅 Household Tax			契稅 Deed Tax			FY
稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	
—	—	—	—	—	—	—	—	1961～2006 Total
262,362	—	—	339,912	—	136	81,795	0.2	1961
311,989	—	42,942	323,452	13.3	797	92,339	0.9	1962
336,906	—	—	364,978	—	829	98,446	0.8	1963
400,696	—	—	413,680	—	1,430	176,262	0.8	1964
439,197	—	15,500	468,571	3.3	1,500	185,263	0.8	1965
513,481	—	14,394	467,539	3.1	2,049	183,696	1.1	1966
577,261	—	18,409	503,182	3.7	1,387	217,808	0.6	1967
815,447	—	12,321	227,354	5.4	6,358	409,186	1.6	1968
1,311,453	—	—	16,916	—	8,631	593,248	1.5	1969
1,485,218	—	—	7,017	—	14,742	561,387	2.6	1970
1,671,044	—	—	3,382	—	13,154	659,187	2.0	1971
1,942,054	—	—	1,466	—	21,420	795,588	2.7	1972
2,256,753	—	—	1,346	—	34,667	1,200,164	2.9	1973
2,736,398	—	—	1,345	—	50,434	1,636,671	3.1	1974
3,329,692	0.0	—	825	—	54,682	1,461,316	3.7	1975
3,861,634	0.0	—	564	—	71,884	2,284,558	3.1	1976
4,445,591	0.0	—	285	—	77,152	2,599,581	3.0	1977
5,184,554	0.0	—	16	—	35,218	2,886,622	1.2	1978
6,550,299	0.0	—	2	—	23,059	3,654,208	0.6	1979
7,732,926	0.0	—	19	—	22,934	4,201,070	0.5	1980
10,739,855	0.0	—	2	—	16,793	4,458,179	0.4	1981
14,267,147	0.0	—	1	—	157,554	5,447,444	2.9	1982
16,075,256	0.1	—	—	—	29,133	4,989,715	0.6	1983
17,558,989	0.1	—	—	—	42,693	5,605,425	0.8	1984
18,848,118	0.0	—	—	—	64,427	5,900,512	1.1	1985

表72. 獎勵投資之各類稅捐減免額（續3完）

單位：新台幣千元

會計年度	地價稅 Land Value Tax			土地增值稅 Land Value Increment Tax			房
	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions
75	190,892	10,819,653	1.8	338,809	35,274,657	1.0	6,001
76	70,207	9,447,295	0.7	25,583	55,016,866	0.0	10,694
77	33,518	12,497,561	0.3	108,962	76,796,126	0.1	12,191
78	40,520	17,346,611	0.2	561,832	106,585,842	0.5	32,613
79	40,414	22,630,008	0.2	339,182	82,916,350	0.4	33,178
80	1,701	27,327,833	0.0	402,327	94,291,761	0.4	15,342
81	—	31,193,930	—	615,030	186,449,627	0.3	9,501
82	—	35,208,277	—	—	186,829,823	—	9,837
83	26,420	35,271,921	0.1	27,988	171,106,790	0.0	4,125
84	—	38,261,352	—	—	155,354,082	—	4,143
85	—	42,361,416	—	9,950	115,772,374	0.0	3,197
86	—	42,291,080	—	78,045	132,491,905	0.1	13
87	—	45,314,611	—	—	128,488,128	—	2,839
88	—	46,853,230	—	—	101,460,174	—	2,805
89	—	92,039,200	—	182,785	123,493,565	0.1	2,770
90	—	50,920,369	—	—	42,261,670	—	1,766
91	—	50,169,374	—	—	47,900,078	—	3,764
92	—	50,762,035	—	—	61,040,949	—	1,744
93	—	52,617,195	—	—	81,276,138	—	1,721
94	—	53,705,856	—	—	81,664,161	—	2,927
95	—	54,660,359	—	—	76,547,345	—	—

Table 72. Tax Reductions Due to Implementation of Statute for Encouragement of Investment (Cont.3 End)

Unit：NT$1,000

屋稅 House Tax		戶稅 Household Tax			契稅 Deed Tax			FY
稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	減免金額 Tax Reductions	稅收實征額 Tax Revenues	減免金額相當於稅收實征額百分比 Percentage of Tax Reductions to Tax Revenues	
20,435,989	0.0	—	—	—	110,958	6,380,971	1.7	1986
21,893,763	0.0	—	—	—	111,471	7,850,582	1.4	1987
24,206,309	0.1	—	—	—	64,628	9,243,581	0.7	1988
24,724,455	0.1	—	—	—	99,538	9,978,497	1.0	1989
27,429,104	0.1	—	—	—	140,325	9,891,862	1.4	1990
29,177,783	0.1	—	—	—	36,650	9,613,897	0.4	1991
31,764,734	0.0	—	—	—	50,960	12,277,099	0.4	1992
32,794,819	0.0	—	—	—	2,175	13,394,634	0.0	1993
36,776,418	0.0	—	—	—	2,019	17,497,154	0.0	1994
40,199,914	0.0	—	—	—	—	21,829,067	—	1995
42,946,475	0.0	—	—	—	—	17,370,286	—	1996
45,851,625	0.0	—	—	—	—	15,509,106	—	1997
48,301,716	0.0	—	—	—	—	14,345,905	—	1998
45,851,699	0.0	—	—	—	—	13,096,285	—	1999
48,516,287	0.0	—	—	—	—	15,266,996	—	2000
48,079,783	0.0	—	—	—	—	8,492,301	—	2001
46,486,532	0.0	—	—	—	—	10,261,178	—	2002
48,029,358	0.0	—	—	—	—	11,600,182	—	2003
49,330,941	0.0	—	—	—	—	12,936,924	—	2004
50,885,881	0.0	—	—	—	—	13,177,933	—	2005
52,500,999	—	—	—	—	—	14,013,829	—	2006