

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
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
財政部所屬機關 Ministry of Finance	734	92,752,114	13,899,796	8,649,992	3,791,571	4,858,421
臺北國稅局 National Taxation Bureau of Taipei	186	9,052,535	1,357,880	955,864	702,075	253,789
北區國稅局 National Taxation Bureau of the Northern Area	394	79,564,142	11,921,600	7,146,322	2,655,239	4,491,083
中區國稅局 National Taxation Bureau of the Central Area	66	2,097,421	314,613	267,269	221,188	46,081
南區國稅局 National Taxation Bureau of the Southern Area	44	893,655	134,049	128,966	92,810	36,156
高雄國稅局 National Taxation Bureau of Kaohsiung	44	1,144,361	171,654	151,571	120,259	31,312

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

單位：件；新臺幣千元

104年 CY 2015

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	
<b>總 計 Grand Total</b>	<b>734</b>	<b>92,752,114</b>	<b>13,899,796</b>	<b>8,649,992</b>	<b>3,791,571</b>	<b>4,858,421</b>
新北市 New Taipei City	156	10,587,991	1,581,272	866,859	713,686	153,173
臺北市 Taipei City	186	9,052,535	1,357,880	955,864	702,075	253,789
桃園市 Taoyuan City	97	16,518,952	2,477,256	1,573,393	1,250,702	322,691
臺中市 Taichung City	38	1,516,042	227,404	183,827	144,969	38,858
臺南市 Tainan City	39	848,381	127,258	123,387	87,525	35,862
高雄市 Kaohsiung City	44	1,144,361	171,654	151,571	120,259	31,312
宜蘭縣 Yilan County	—	—	—	—	—	—
新竹縣 Hsinchu County	61	7,764,184	1,164,632	647,944	200,318	447,626
苗栗縣 Miaoli County	9	43,744	6,562	5,502	4,450	1,052
彰化縣 Changhua County	11	119,636	17,946	15,328	11,406	3,922
南投縣 Nantou County	4	181,934	27,291	27,202	27,202	—
雲林縣 Yunlin County	4	236,065	35,410	35,410	33,161	2,249
嘉義縣 Chiayi County	3	25,328	3,799	3,799	3,505	294
屏東縣 Pingtung County	1	11,869	1,780	1,780	1,780	—
臺東縣 Taitung County	—	—	—	—	—	—
花蓮縣 Hualien County	—	—	—	—	—	—
澎湖縣 Penghu County	—	—	—	—	—	—
基隆市 Keelung City	4	67,757	10,164	10,164	7,625	2,539
新竹市 Hsinchu City	76	44,625,258	6,688,276	4,047,962	482,908	3,565,054
嘉義市 Chiayi City	1	8,077	1,212	—	—	—
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

104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	研究發展支出	可抵減稅額
	Number of Cases	R&D Expense	Deductable Tax
<b>總 計</b>	<b>734</b>	<b>92,752,114</b>	<b>13,899,796</b>
A 農、林、漁、牧、業	3	62,223	9,333
C 製造業	596	83,200,649	12,467,080
18化學材料製造業	50	1,245,758	186,863
22塑膠製品製造業	14	524,837	78,727
26電子零組件製造業	195	49,170,658	7,375,902
27電腦、電子產品及光學製品製造業	103	28,471,143	4,265,093
28電力設備製造業	29	799,188	119,879
29機械設備製造業	53	1,146,183	165,829
E 用水供應及污染整治業	1	1,643	246
F 營造業	2	10,907	1,636
G 批發及零售業	70	1,522,418	228,360
45-46批發業	62	1,437,955	215,692
J 資訊及通訊傳播業	23	727,691	109,154
62電腦系統設計服務業	12	464,418	69,663
63資料處理及資訊供應服務業	6	225,148	33,772
L 不動產業	1	34,596	5,189
M 專業、科學及技術服務業	33	7,139,464	1,070,919
N 支援服務業	4	50,375	7,556
S 其他服務業	1	2,147	322

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 2015

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		實際減免未分配 盈餘應加徵稅額 Actual Exemption to Tax Assessed on Undistributed Surplus of Verified	
實際減免 當年度稅額 Actual Exempted Tax Amount for Current Year			
<b>8,649,992</b>	<b>3,791,571</b>	<b>4,858,421</b>	<b>Total</b>
9,333	9,333	—	A Agriculture, Forestry, Fishing and Animal Husbandry
7,994,123	3,540,277	4,453,846	C Manufacturing
174,364	130,236	44,129	18 Chemical Material Manufacturing
77,718	74,310	3,408	22 Plastics Products Manufacturing
4,761,997	1,016,762	3,745,236	26 Electronic Parts and Components Manufacturing
2,507,967	1,992,149	515,817	27 Computers, Electronic and Optical Products Manufacturing
109,675	93,718	15,957	28 Electrical Equipment Manufacturing
121,095	69,275	51,820	29 Machinery and Equipment Manufacturing
246	246	—	E Water Supply and Remediation Services
1,636	1,636	—	F Construction
115,488	105,283	10,205	G Wholesale and Retail Trade
107,814	98,635	9,179	45-46 Wholesale Trade
97,228	87,113	10,115	J Information and Communication
68,588	59,107	9,481	62 Computer Systems Design Services
23,313	22,679	634	63 Data Processing and Information Supply Services
—	—	—	L Real Estate
424,059	41,846	382,212	M Professional, Scientific and Technical Services
7,556	5,514	2,042	N Support Services
322	322	—	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.