

表3-27. 產業創新條例減免稅額 (1/3)
Table 3-27. 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	核定減免 所得額* Income Reduction of Verified*	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	
102年 2013	948	68,591,132	-	7,414,843	3,666,816	3,748,027
103年 2014	766	84,001,374	-	9,544,222	4,328,850	5,215,372
104年 2015	734	92,752,114	-	8,649,992	3,791,571	4,858,421
105年 2016	719	120,419,883	-	11,247,294	4,638,655	6,608,639
106年 2017	793	130,282,347	-	14,507,580	5,643,119	8,864,461
107年 2018	769	163,168,088	41,790	17,729,501	8,466,208	9,263,293
108年 2019	717	151,593,499	89,294	17,504,384	7,663,205	9,841,179
109年 2020	812	199,924,288	-	21,324,654	9,365,584	11,959,070
財政部所屬機關 Ministry of Finance	812	199,924,288	-	21,324,654	9,365,584	11,959,070
臺北國稅局 National Taxation Bureau of Taipei	201	21,881,035	-	2,760,409	1,455,713	1,304,696
北區國稅局 National Taxation Bureau of the Northern Area	434	159,265,829	-	16,554,862	6,547,576	10,007,286
中區國稅局 National Taxation Bureau of the Central Area	67	6,620,512	-	740,480	650,133	90,347
南區國稅局 National Taxation Bureau of the Southern Area	47	7,216,533	-	610,784	162,774	448,010
高雄國稅局 National Taxation Bureau of Kaohsiung	63	4,940,379	-	658,119	549,388	108,731

資料來源：財政部所屬各機關。

Source：Various agencies of the 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 was verified.

附註：*因應產業創新條例修法，新增研究發展支出加倍減除課稅所得額。

Note：Due to the amendment of Statute for Industrial Innovation, up to 200 percent of taxpayer's R&D expenditures may be deducted from the amount of taxable income.

表3-27. 產業創新條例減免稅額 (2/3)
Table 3-27. Tax Reductions Due to Implementation of Statute for Industrial Innovation (2/3)

(2)按地區別分
(2) by Region

單位：件；新臺幣千元
Unit：Case；NT\$ 1,000

109年 CY 2020

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	核定減免 所得額* Income Reduction of Verified*	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	812	199,924,288	-	21,324,654	9,365,584	11,959,070
新北市 New Taipei City	149	20,599,323	-	2,905,028	1,863,414	1,041,614
臺北市 Taipei City	201	21,881,035	-	2,760,409	1,455,713	1,304,696
桃園市 Taoyuan City	105	13,605,528	-	1,401,358	1,213,010	188,348
臺中市 Taichung City	37	5,245,742	-	551,690	467,154	84,536
臺南市 Tainan City	44	7,172,322	-	607,988	161,046	446,942
高雄市 Kaohsiung City	63	4,940,379	-	658,119	549,388	108,731
宜蘭縣 Yilan County	1	30,409	-	2,848	-	2,848
新竹縣 Hsinchu County	85	24,380,251	-	2,780,191	2,123,100	657,091
苗栗縣 Miaoli County	8	92,574	-	5,021	3,632	1,389
彰化縣 Changhua County	14	279,546	-	35,543	31,335	4,208
南投縣 Nantou County	1	413,811	-	62,072	62,072	-
雲林縣 Yunlin County	7	588,839	-	86,154	85,940	214
嘉義縣 Chiayi County	2	22,827	-	495	495	-
屏東縣 Pingtung County	1	21,384	-	2,301	1,233	1,068
臺東縣 Taitung County	-	-	-	-	-	-
花蓮縣 Hualien County	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-
基隆市 Keelung City	2	28,950	-	4,122	-	4,122
新竹市 Hsinchu City	92	100,621,368	-	9,461,315	1,348,052	8,113,263
嘉義市 Chiayi City	-	-	-	-	-	-
金門縣 Kinmen County	-	-	-	-	-	-
連江縣 Lienchiang County	-	-	-	-	-	-

表3-27. 產業創新條例減免稅額 (3/3)

(3)按行業別分

109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	核定減免所得額*
	Number of Cases	R&D Expense	Income Reduction of Verified*
總 計	812	199,924,288	-
A 農、林、漁、牧、業	2	83,191	-
C 製造業	633	179,299,199	-
13皮革、毛皮及其製品製造業	1	525,581	-
18化學原材料、肥料、氮化合物、塑橡膠原料及人造纖維製造業	34	1,727,405	-
22塑膠製品製造業	12	898,811	-
26電子零組件製造業	229	123,706,008	-
27電腦、電子產品及光學製品製造業	109	43,652,623	-
28電力設備及配備製造業	27	1,291,527	-
29機械設備製造業	65	3,295,531	-
30汽車及其零件製造業	16	1,252,351	-
33其他製造業	12	518,017	-
F 營建工程業	3	64,597	-
G 批發及零售業	74	2,640,382	-
45-46批發業	59	2,053,517	-
47-48零售業	15	586,865	-
H 運輸及倉儲業	1	-	-
J 出版、影音製作、傳播及資通訊服務業	28	906,250	-
61電信業	1	44,890	-
K 金融及保險業	9	124,089	-
M 專業、科學及技術服務業	62	16,806,580	-
71建築、工程服務及技術檢測、分析服務業	49	16,634,162	-

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。
 附註：*因應產業創新條例修法，新增研究發展支出加倍減除課稅所得額。

Table 3-27. Tax Reductions Due to Implementation of
Statute for Industrial Innovation (3/3)
(3) by Industrial Classification

CY 2020

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	
21,324,654	9,365,584	11,959,070	Total
12,071	12,071	-	A Agriculture, Forestry, Fishing and Animal Husbandry
18,964,385	7,490,999	11,473,386	C Manufacturing
78,837	78,837	-	13 Leather, Fur and Related Products Manufacturing
206,221	140,962	65,259	18 Chemical Material Manufacturing
122,320	15,174	107,146	22 Plastic Products Manufacturing
12,649,274	3,156,657	9,492,617	26 Electronic Parts and Components Manufacturing
4,740,405	3,359,042	1,381,363	27 Computers, Electronic and Optical Products Manufacturing
198,307	95,897	102,410	28 Electrical Equipment Manufacturing
397,360	264,047	133,313	29 Machinery and Equipment Manufacturing
171,953	67,234	104,719	30 Motor Vehicles and Parts Manufacturing
86,457	63,611	22,846	33 Manufacturing Not Elsewhere Classified
9,258	9,258	-	F Construction
284,083	256,710	27,373	G Wholesale and Retail Trade
204,743	178,445	26,298	45-46 Wholesale Trade
79,340	78,265	1,075	47-48 Retail Trade
249	249	-	H Transportation and Storage
131,871	120,339	11,532	J Information and Communication
6,733	6,733	-	61 Telecommunications
17,286	17,286	-	K Financial and Insurance
1,905,451	1,458,672	446,779	M Professional, Scientific and Technical Services
1,889,094	1,447,739	441,355	71 Architecture and Engineering Services; Technical Testing and Analysis 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.

Note : Due to the amendment of Statute for Industrial Innovation, up to 200 percent of taxpayer's R&D expenditures may be deducted from the amount of taxable income.