

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
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
110年 2021	802	191,529,439	-	13,364,131	11,669,230	1,694,901
111年 2022	798	225,040,114	-	16,142,965	14,545,551	1,597,414
112年 2023	777	252,641,098	-	21,400,683	19,927,103	1,473,580
財政部所屬機關 Ministry of Finance	777	252,641,098	-	21,400,683	19,927,103	1,473,580
臺北國稅局 National Taxation Bureau of Taipei	180	19,791,313	-	2,523,460	2,468,706	54,754
北區國稅局 National Taxation Bureau of the Northern Area	398	208,525,392	-	16,055,364	14,814,360	1,241,004
中區國稅局 National Taxation Bureau of the Central Area	76	15,114,989	-	1,035,071	1,034,254	817
南區國稅局 National Taxation Bureau of the Southern Area	46	4,273,476	-	1,034,098	932,754	101,344
高雄國稅局 National Taxation Bureau of Kaohsiung	77	4,935,928	-	752,690	677,029	75,661

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

112年 CY 2023

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	777	252,641,098	-	21,400,683	19,927,103	1,473,580
新北市 New Taipei City	137	22,653,648	-	3,073,948	2,816,497	257,451
臺北市 Taipei City	180	19,791,313	-	2,523,460	2,468,706	54,754
桃園市 Taoyuan City	101	28,062,556	-	3,939,972	3,907,236	32,736
臺中市 Taichung City	38	5,976,101	-	787,933	787,434	499
臺南市 Tainan City	40	4,209,937	-	1,025,432	924,088	101,344
高雄市 Kaohsiung City	77	4,935,928	-	752,690	677,029	75,661
宜蘭縣 Yilan County	3	68,783	-	13,687	13,687	-
新竹縣 Hsinchu County	74	29,416,662	-	3,290,793	3,102,116	188,677
苗栗縣 Miaoli County	14	6,926,129	-	13,141	13,141	-
彰化縣 Changhua County	15	415,590	-	61,687	61,687	-
南投縣 Nantou County	3	1,107,606	-	68,876	68,876	-
雲林縣 Yunlin County	6	689,563	-	103,434	103,116	318
嘉義縣 Chiayi County	1	15,246	-	2,287	2,287	-
屏東縣 Pingtung County	5	48,293	-	6,379	6,379	-
臺東縣 Taitung County	-	-	-	-	-	-
花蓮縣 Hualien County	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-
基隆市 Keelung City	2	67,214	-	7,655	7,655	-
新竹市 Hsinchu City	81	128,256,529	-	5,729,309	4,967,169	762,140
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

112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	777	252,641,098	-
A 農、林、漁、牧、業	2	79,932	-
C 製造業	614	221,862,336	-
13皮革、毛皮及其製品製造業	1	624,223	-
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	37	1,811,221	-
22塑膠製品製造業	15	365,343	-
25金屬製品製造業	24	795,943	-
26電子零組件製造業	223	160,438,776	-
27電腦、電子產品及光學製品製造業	88	49,816,403	-
28電力設備及配備製造業	30	880,599	-
29機械設備製造業	53	2,715,240	-
30汽車及其零件製造業	18	1,298,038	-
31其他運輸工具及其零件製造業	12	463,198	-
33其他製造業	17	635,241	-
F 營建工程業	2	11,912	-
G 批發及零售業	60	2,781,280	-
45-46批發業	44	1,976,707	-
47-48零售業	16	804,574	-
H 運輸及倉儲業	1	4,001	-
J 出版、影音製作、傳播及資通訊服務業	41	4,586,883	-
61電信業	1	1,440,543	-
62電腦程式設計、諮詢及相關服務業	26	2,665,231	-
63資訊服務業	9	452,069	-
K 金融及保險業	6	184,155	-
M 專業、科學及技術服務業	50	23,130,599	-
71建築、工程服務及技術檢測、分析服務業	40	22,963,766	-
74專門設計業	2	111,383	-
N 支援服務業	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。
 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 2023

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		
21,400,683	19,927,103	1,473,580	Total
11,907	11,907	-	A Agriculture, Forestry, Fishing and Animal Husbandry
17,598,351	16,333,420	1,264,930	C Manufacturing
93,633	93,633	-	13 Leather, Fur and Related Products Manufacturing
272,959	271,958	1,001	18 Chemical Material Manufacturing
55,486	55,486	-	22 Plastic Products Manufacturing
145,969	56,034	89,935	25 Fabricated Metal Products Manufacturing
10,219,940	9,247,702	972,239	26 Electronic Parts and Components Manufacturing
5,706,020	5,568,923	137,096	27 Computers, Electronic and Optical Products Manufacturing
112,150	91,162	20,988	28 Electrical Equipment Manufacturing
309,191	298,360	10,831	29 Machinery and Equipment Manufacturing
215,155	209,781	5,374	30 Motor Vehicles and Parts Manufacturing
50,791	50,791	-	31 Other Transport Equipment Manufacturing
93,157	93,157	-	33 Manufacturing Not Elsewhere Classified
1,018	1,018	-	F Construction
302,986	302,780	206	G Wholesale and Retail Trade
213,785	213,579	206	45-46 Wholesale Trade
89,201	89,201	-	47-48 Retail Trade
600	600	-	H Transportation and Storage
468,689	463,495	5,194	J Information and Communication
216,082	216,082	-	61 Telecommunications
203,583	200,075	3,508	62 Computer Systems Design Services
47,784	46,098	1,686	63 Data Processing and Information Supply Services
26,800	26,800	-	K Financial and Insurance
2,990,331	2,787,082	203,248	M Professional, Scientific and Technical Services
2,979,521	2,776,273	203,248	71 Architecture and Engineering Services; Technical Testing and Analysis Services
-	-	-	74 Specialized Design Services
-	-	-	N Support 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.