

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
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
113年 2024	785	339,071,704	-	29,713,098	28,182,194	1,530,904
財政部所屬機關 Ministry of Finance	785	339,071,704	-	29,713,098	28,182,194	1,530,904
臺北國稅局 National Taxation Bureau of Taipei	167	35,703,919	-	4,996,053	4,594,489	401,564
北區國稅局 National Taxation Bureau of the Northern Area	407	268,427,273	-	21,778,528	20,661,229	1,117,299
中區國稅局 National Taxation Bureau of the Central Area	86	24,283,433	-	1,415,089	1,412,596	2,493
南區國稅局 National Taxation Bureau of the Southern Area	46	5,747,579	-	824,054	820,275	3,779
高雄國稅局 National Taxation Bureau of Kaohsiung	79	4,909,500	-	699,374	693,605	5,769

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

113年 CY 2024

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	785	339,071,704	-	29,713,098	28,182,194	1,530,904
新北市 New Taipei City	155	29,721,722	-	4,229,587	3,730,430	499,157
臺北市 Taipei City	167	35,703,919	-	4,996,053	4,594,489	401,564
桃園市 Taoyuan City	101	24,477,652	-	3,511,341	3,291,670	219,671
臺中市 Taichung City	40	8,217,475	-	1,142,560	1,142,557	3
臺南市 Tainan City	43	5,691,987	-	820,076	816,297	3,779
高雄市 Kaohsiung City	79	4,909,500	-	699,374	693,605	5,769
宜蘭縣 Yilan County	3	87,068	-	13,119	13,119	-
新竹縣 Hsinchu County	68	37,681,725	-	4,136,070	3,997,229	138,841
苗栗縣 Miaoli County	15	14,438,776	-	33,079	33,079	-
彰化縣 Changhua County	19	539,591	-	77,128	74,638	2,490
南投縣 Nantou County	7	1,076,165	-	160,607	160,607	-
雲林縣 Yunlin County	5	11,426	-	1,715	1,715	-
嘉義縣 Chiayi County	1	31,583	-	377	377	-
屏東縣 Pingtung County	2	24,009	-	3,601	3,601	-
臺東縣 Taitung County	-	-	-	-	-	-
花蓮縣 Hualien County	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-
基隆市 Keelung City	4	123,195	-	18,427	17,473	954
新竹市 Hsinchu City	76	176,335,911	-	9,869,984	9,611,308	258,676
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

113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	785	339,071,703	-
A 農、林、漁、牧、業	1	81,901	-
C 製造業	631	303,475,881	-
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	40	1,704,262	-
22塑膠製品製造業	17	1,109,959	-
25金屬製品製造業	22	503,347	-
26電子零組件製造業	211	229,372,133	-
27電腦、電子產品及光學製品製造業	109	60,843,048	-
28電力設備及配備製造業	34	1,552,813	-
29機械設備製造業	56	3,806,487	-
30汽車及其零件製造業	15	782,168	-
31其他運輸工具及其零件製造業	17	556,478	-
33其他製造業	20	803,770	-
F 營建工程業	3	28,769	-
G 批發及零售業	54	3,074,212	-
45-46批發業	43	2,286,017	-
47-48零售業	11	788,195	-
H 運輸及倉儲業	4	48,018	-
I 住宿及餐飲業	1	1,374	-
J 出版、影音製作、傳播及資通訊服務業	42	6,207,793	-
61電信業	4	3,116,385	-
62電腦程式設計、諮詢及相關服務業	26	2,689,294	-
63資訊服務業	9	366,702	-
K 金融及保險業	6	64,639	-
M 專業、科學及技術服務業	42	26,089,115	-
71建築、工程服務及技術檢測、分析服務業	32	25,505,497	-
74專門設計業	1	21,652	-
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。
 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 2024

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		
29,713,099	28,182,195	1,530,904	Total
12,285	12,285	-	A Agriculture, Forestry, Fishing and Animal Husbandry
25,401,991	23,999,247	1,402,744	C Manufacturing
246,161	243,671	2,490	18 Chemical Material Manufacturing
166,970	166,970	-	22 Plastic Products Manufacturing
75,726	75,726	-	25 Fabricated Metal Products Manufacturing
15,251,841	14,405,952	845,890	26 Electronic Parts and Components Manufacturing
8,334,403	7,885,993	448,410	27 Computers, Electronic and Optical Products Manufacturing
242,268	180,535	61,734	28 Electrical Equipment Manufacturing
468,475	444,750	23,726	29 Machinery and Equipment Manufacturing
128,359	122,455	5,904	30 Motor Vehicles and Parts Manufacturing
72,826	72,826	-	31 Other Transport Equipment Manufacturing
120,528	119,608	920	33 Manufacturing Not Elsewhere Classified
4,315	4,315	-	F Construction
391,551	391,421	131	G Wholesale and Retail Trade
294,058	293,927	131	45-46 Wholesale Trade
97,494	97,494	-	47-48 Retail Trade
7,203	7,203	-	H Transportation and Storage
207	207	-	I Accommodation and Food Services
848,442	814,440	34,003	J Information and Communication
467,458	467,458	-	61 Telecommunications
340,361	307,423	32,938	62 Computer Systems Design Services
35,187	34,122	1,065	63 Data Processing and Information Supply Services
9,696	9,696	-	K Financial and Insurance
3,037,408	2,943,382	94,026	M Professional, Scientific and Technical Services
2,999,544	2,905,518	94,026	71 Architecture and Engineering Services; Technical Testing and Analysis Services
-	-	-	74 Specialized Design 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.

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.