

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	
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
114年 2025	777	254,070,209	-	49,248,238	46,740,929	2,507,309
財政部所屬機關 Ministry of Finance	777	254,070,209	-	49,248,238	46,740,929	2,507,309
臺北國稅局 National Taxation Bureau of Taipei	165	11,828,920	-	3,968,286	3,240,603	727,683
北區國稅局 National Taxation Bureau of the Northern Area	413	214,833,759	-	43,003,395	41,394,801	1,608,594
中區國稅局 National Taxation Bureau of the Central Area	83	17,140,086	-	1,026,695	999,398	27,297
南區國稅局 National Taxation Bureau of the Southern Area	41	2,566,780	-	249,881	238,022	11,859
高雄國稅局 National Taxation Bureau of Kaohsiung	75	7,700,664	-	999,981	868,105	131,876

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 taxpayers' 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

114年 CY 2025

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	254,070,209	-	49,248,238	46,740,929	2,507,309
新北市 New Taipei City	150	23,897,914	-	2,740,364	2,475,168	265,196
臺北市 Taipei City	165	11,828,920	-	3,968,286	3,240,603	727,683
桃園市 Taoyuan City	104	18,640,659	-	2,813,786	2,309,341	504,445
臺中市 Taichung City	41	8,354,157	-	705,064	697,101	7,963
臺南市 Tainan City	38	2,551,898	-	249,881	238,022	11,859
高雄市 Kaohsiung City	75	7,700,664	-	999,981	868,105	131,876
宜蘭縣 Yilan County	3	113,757	-	16,129	10,662	5,467
新竹縣 Hsinchu County	71	31,735,252	-	4,363,153	4,172,728	190,425
苗栗縣 Miaoli County	14	6,836,046	-	32,959	30,577	2,382
彰化縣 Changhua County	17	514,580	-	73,434	64,388	9,046
南投縣 Nantou County	6	838,278	-	125,686	118,130	7,556
雲林縣 Yunlin County	5	597,025	-	89,552	89,202	350
嘉義縣 Chiayi County	2	14,882	-	-	-	-
屏東縣 Pingtung County	1	-	-	-	-	-
臺東縣 Taitung County	-	-	-	-	-	-
花蓮縣 Hualien County	-	-	-	-	-	-
澎湖縣 Penghu County	-	-	-	-	-	-
基隆市 Keelung City	3	142,659	-	22,667	22,297	370
新竹市 Hsinchu City	82	140,303,518	-	33,047,296	32,404,605	642,691
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

114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 Number of Cases	研究發展支出 R&D Expense	核定減免所得額* Income Reduction of Verified*
總 計	777	254,070,209	-
C 製造業	626	226,028,900	-
13皮革、毛皮及其製品製造業	1	520,629	-
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	1,656,045	-
22塑膠製品製造業	16	1,084,061	-
25金屬製品製造業	27	971,153	-
26電子零組件製造業	214	183,664,069	-
27電腦、電子產品及光學製品製造業	103	26,572,606	-
28電力設備及配備製造業	39	1,614,241	-
29機械設備製造業	60	4,242,432	-
30汽車及其零件製造業	19	1,217,674	-
31其他運輸工具及其零件製造業	15	1,064,149	-
33其他製造業	14	575,209	-
F 營建工程業	5	58,622	-
G 批發及零售業	52	2,326,376	-
45-46批發業	39	1,798,561	-
47-48零售業	13	527,815	-
H 運輸及倉儲業	4	19,010	-
I 住宿及餐飲業	1	24,887	-
J 出版、影音製作、傳播及資訊服務業	41	3,174,846	-
61電信業	1	16,906	-
62電腦程式設計、諮詢及相關服務業	25	2,556,702	-
63資訊服務業	12	584,177	-
K 金融及保險業	4	40,455	-
L 不動產業	2	60,512	-
M 專業、科學及技術服務業	41	22,330,307	-
71建築、工程服務及技術檢測、分析服務業	32	22,265,539	-
74專門設計業	1	-	-
Q 醫療保健及社會工作服務業	1	6,293	-

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 2025

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	
49,248,237	46,740,928	2,507,309	Total
45,463,328	43,095,052	2,368,276	C Manufacturing
78,094	78,094	-	13 Leather, Fur and Related Products Manufacturing
209,976	201,697	8,279	18 Chemical Material Manufacturing
86,924	86,924	-	22 Plastic Products Manufacturing
146,582	146,571	11	25 Fabricated Metal Products Manufacturing
35,937,045	34,420,255	1,516,790	26 Electronic Parts and Components Manufacturing
7,578,768	6,917,008	661,760	27 Computers, Electronic and Optical Products Manufacturing
297,253	180,166	117,087	28 Electrical Equipment Manufacturing
439,713	410,921	28,792	29 Machinery and Equipment Manufacturing
134,300	125,396	8,904	30 Motor Vehicles and Parts Manufacturing
110,882	110,882	-	31 Other Transport Equipment Manufacturing
85,343	84,562	781	33 Manufacturing Not Elsewhere Classified
6,700	6,700	-	F Construction
295,283	224,912	70,371	G Wholesale and Retail Trade
193,474	123,125	70,349	45-46 Wholesale Trade
101,809	101,787	22	47-48 Retail Trade
18,407	18,407	-	H Transportation and Storage
3,733	3,733	-	I Accommodation and Food Services
366,612	363,280	3,331	J Information and Communication
2,536	2,536	-	61 Telecommunications
315,528	312,196	3,331	62 Computer Systems Design Services
45,989	45,989	-	63 Data Processing and Information Supply Services
3,761	3,761	-	K Financial and Insurance
2,294	2,294	-	L Real Estate
3,088,120	3,022,790	65,330	M Professional, Scientific and Technical Services
3,077,506	3,012,176	65,330	71 Architecture and Engineering Services; Technical Testing and Analysis Services
-	-	-	74 Specialized Design Services
-	-	-	Q Human Health and Social Work 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 taxpayers' R&D expenditures may be deducted from the amount of taxable income.