

表4 促進產業升級條例減免稅額統計

金額單位：新臺幣千元

會計年度別 Fiscal Year	促進產業升級條例減免稅額 Reductions and Exemptions of Taxes in Promoting in Industry Upgrade Act			
	合 計 Total	土地增值稅 Land Value Increment Tax	契稅 Deed Tax	印花稅 Stamp Tax
民國95年度 FY2006	-	-	-	-
民國96年度 FY2007	-	-	-	-
民國97年度 FY2008	-	-	-	-
民國98年度 FY2009	-	-	-	-
民國99年度 FY2010	-	-	-	-
民國100年度 FY2011	-	-	-	-
民國101年度 FY2012	-	-	-	-
民國102年度 FY2013	-	-	-	-
民國103年度 FY2014	-	-	-	-
民國104年度 FY2015	-	-	-	-

資料來源：根據報表20903-90-04-02編製。

**Table 4 Statistics of Reductions and Exemptions of Taxes in Promoting in Industry Upgrade Act**

Value unit: NT\$1,000

稅目別 Item of Tax	促進產業 升級條例 Promoting in Industry Upgrade Act	減 免 項 目 Items of Tax Reductions and Exemptions	核定件 數 Audit Cases	核定減免 稅額 Exemption and Reduction Amount
合計 Total			-	-
小計 Sub-Total			-	-
土地 增 值 稅  Land Value Increment Tax	第15條 Article 15	1.公司經經濟部專案核准合併所准予記存之土地增值稅 The land value increment tax allowed to be recorded and reserved as the result of the approval from MOEA for merger .	-	-
		2.公司經經濟部專案核准合併因出售原工廠用地另購合於本條獎勵之土地所退還之土地增值稅額。 The refunded land value increment tax accrued from the sale of original factory land and purchase of another land conforming to the incentive in this article after approval from MOEA for merger.	-	-
	第16條 Article 16	公司為調整事業經營將土地轉投資，按其轉投資之股權比例記存之土地增值稅。 The land value increment tax recorded and reserved as per the equity ratio of transinvestment when a company adjusts its business and transinvests its land.	-	-
	第17條 Article 17	1.公司之工廠用地因都市計畫或區域計畫之實施，合於本條規定所減徵之土地增值稅額。 The reduced land value increment tax which is in compliance with this article as a result of the enforcement of the urban plan or region plan being conducted on the factory land.	-	-
		2.公司因防治污染、公共安全或維護自然景觀需要，合於本條規定所減徵之土地增值稅額。 The reduced land value increment tax which is in compliance with this article as a result of a company's requirements for pollution prevention, public safety and natural land scape maintenance .	-	-
		3.公司因政府主動輔導遷廠而合於本條規定所減徵之土地增值稅額。 The reduced land value increment tax which is in compliance with this article as a result of the government's guidance for factory removal.	-	-
	小計 Sub-Total			-
契稅 Deed Tax	第15條 Article 15	公司經經濟部專案核准合併所減免之契稅額。 The reduced deed tax resulting from MOEA's approval for merger.	-	-
小計 Sub-Total			-	-
印花稅 Stamp Tax	第15條 Article 15	公司經經濟部專案核准合併所減免之印花稅額。 The reduced stamp tax resulting from MOEA's approval for merger	-	-

Data source: This table was prepared as per the statement 20903-90-06-2 released by Accounting Office.