

中華民國七十四年九月十八日公佈

生產事業研究發展費用適用投資抵減辦法

經濟部投資業務處印行
中華民國七十六年七月

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生產事業研究發展費用適用投資抵減辦法

中華民國七十四年九月十八日
台七十四經一七三八二號函

第一條

本辦法依獎勵投資條例第三十四條之一規定訂定之。

第二條

本辦法所稱研究發展費用，包括生產事業為研究新產品、改進生產管理技術、改善製程、節約能源、防治污染之研究及產品市場調查所支出之左列費用：

- 一、研究發展單位之專業及兼職研究人員之人事及培育費用
 - 二、改進生產管理技術費用。
 - 三、供研究或實驗用之消耗性器材及原材料之費用。
 - 四、供研究或實驗用之圖書及樣品費用。
 - 五、供研究或實驗用之設備、儀器之當年折舊費用。
 - 六、專供研究發展單位使用建築物之折舊費用或租金及維護費用。
 - 七、專為研究發展而購買之專利權、專門技術及著作權之當年攤折費用。
 - 八、委託大專校院、研究機構辦理研究工作之費用。
 - 九、開發新產品之技術及市場調查研究費用。
 - 十、其他經主管機關及財政部專案認定屬研究發展之費用。
- 獎勵投資條例第三十四條之一所稱以往五年度，係辦理申報抵減年度前連續五個年度。



第三條

生產事業以往五年度未列支研究發展費用或列支研究發展費用之年度未滿五年者，如該生產事業申報抵減年度所列支之研究發展費用超過該年度營業額之百分之〇·五，其超過部分，得適用本辦法抵減營利事業所得稅。

第四條

生產事業列支之研究發展費用金額，應以稅捐稽徵機關核定數為準。

第五條

生產事業申報研究發展費用時，應依規定格式填報以往五年度稅捐稽徵機關核定之研究發展費用及當年度之研究發展費用，並檢附下列各項有關當年度支出之證明文件：

一、研究人員名冊。

二、當年度購置專供研究發展費用實驗用之機器設備、儀器等清單。

三、研究人員培育計畫。

四、其他有關證明文件。

第六條

生產事業適用本辦法抵減營利事業所得稅者，其申報之研究發展費用，如經查明有虛報情事者，除依所得稅法規定處理外，當年度不得適用本辦法之獎勵。

第七條

本辦法自七十四年一月一日施行。

**RULES GOVERNING THE APPLICATION OF TAX DEDUCTION
FOR INVESTMENT BY PRODUCTIVE ENTERPRISES FOR
RESEARCH AND DEVELOPMENT EXPENSES**

*Promulgated by the Executive Yuan
under its decree No. Tai (74) Ching
17382 dated Sept. 16, 1985*

Article 1

These rules are prescribed in pursuance of the provisions set forth under Article 34-1 of the Statute for Encouragement of Investment.

Article 2

The so-called "research and development expenses" appeared in these rules shall include the expenditures required for research activities in the development of new products, improvement of production and management technologies, betterment of productive processes, conservation of energy consumption, and prevention of pollution hazards, as well as for making market survey for products as follows:

- (1) Expenses for employment and cultivation of specific and auxiliary personnel to be used by a research and development unit;
- (2) Expenses for improvement of production and management technologies;
- (3) Expenses for procurement of consumable items or original materials to be used in research or experiment;
- (4) Expenses for obtaining books and samples required for research or experiment;
- (5) Expenses incurred from the depreciation of the cost of equipment and instruments used in research or experiment during the current year;
- (6) Expenses incurred from the depreciation of, rental for, or maintenance of the building used specifically by the research and development unit;
- (7) Expenses incurred from the amortization of the royalty payment against the use of patent right, special technology or copyright in the current year;
- (8) Expenses incurred for entrusting the research work to universities, colleges or research institutes;
- (9) Expenses for research in the development of technology for new products, and in conducting market surveys;
- (10) Other expenses for research and development which are specifically approved by the competent authority and the Ministry of Finance.

Article 3

The term "five preceding years" used in the provision of Article 34-1 of the Statute for Encouragement of Investment denotes the five consecutive years immediately preceding the fiscal year in which the application for tax deduction is made.

For a productive enterprise which did not list any research and development expenses in its tax returns of the preceding five years, or it did list such expenses in the preceding years but only for less than five years, if the amount of research and development expenses listed in the year for which the application for tax deduction is made exceeds 0.5% of its total business revenue of the year, the amount in excess thereof may be deducted from the profit-seeking enterprise income tax as prescribed under these rules.

Article 4

The amount of research and development expenses listed as expenditure by a productive enterprise shall be in consistence with the amount approved by the tax collection authorities concerned.

Article 5

When a productive enterprise declares research and development expenses, it shall give exact figures of its research and development expenses duly approved by the tax collection authorities concerned for the preceding five years, and the amount of research and development expenses incurred in the current year to be filled in a format specifically designated by the competent authority, and it shall be attached with following evidentiary documents to testify the expenditures of the current year:

- (1) A roster of the research personnel employed;
- (2) A list of machinery, equipment and instruments procured in the current year to be used specifically in the research and development, or in experimentation;
- (3) A plan for cultivating or training research personnel;
- (4) Other relevant evidentiary documents.

Article 6

In case of finding any false reporting or declaration of research and development expenses by a productive enterprise which is eligible for the offsetting research and development expenses against payable profit-seeking enterprise income tax as prescribed in these rules, the enterprise concerned shall be liable to the punishment as stipulated in the Income Tax Law, and, in addition, it shall be deprived of its right to apply for the encouragement as prescribed in these rules during the current year.

Article 7

These rules shall become effective from January 1, 1985.