

# 中小企業發展條例

## The Act for Development of Small and Medium Enterprises

### 中英對照表

中文	英文
第一章 總則	Chapter I General Principles
<p>第一條 為協助中小企業改善經營環境，推動相互合作，並輔導其自立成長及升級轉型，以促進中小企業之健全發展，特制定本條例；本條例未規定者，適用其他有關法律之規定。</p>	<p>Article 1</p> <p>This Act is enacted for the furtherance of sound development of small and medium enterprises by helping them improve their operation environments, promoting mutual cooperation, and assisting them in their efforts for self-reliant growth and upgrade transformation. With regard to matters not provided for in this Act, the provisions of other relevant acts and regulations shall apply.</p>
<p>第二條 本條例所稱中小企業，指依法辦理公司、有限合夥或商業登記，合於中小企業認定標準之事業。</p> <p>前項認定標準，由中央主管機關按資本額、經常僱用員工數等定之。</p> <p>其他機關為辦理中小企業輔導業務，得就業務需要，另定標準，放寬輔導對象。</p>	<p>Article 2</p> <p>The term "small and medium enterprises" used in this Act shall refer to the enterprises which have completed the company, limited partnership or business registrations by law and have conformed to the standards for identifying small and medium enterprises.</p> <p>The standards referred to in the preceding paragraph shall be prescribed by the central competent authority according to the amounts of capitals and the numbers of regular employees, etc.</p> <p>Other government authorities, which administer small and medium enterprise assistance and guidance may, in accordance with their</p>

	respective operational requirements, prescribe separate standards with loose requirements for objects of assistance and guidance.
<p>第三條 本條例所稱主管機關：在中央為經濟部；在直轄市為直轄市政府；在縣（市）為縣（市）政府。</p> <p>本條例所定事項，涉及目的事業主管機關職掌者，由主管機關會同目的事業主管機關辦理。</p> <p>各級政府為本條例之施行，應設置或指定機構輔導之。</p>	<p>Article 3</p> <p>The term "competent authority" used in this Act shall be the Ministry of Economic Affairs at the central government level, the provincial (municipal) government at the province (municipality) level, and the county (city) government at the county (city) level.</p> <p>Where any of the matters set forth in this Act involves the functional duties of an authority in charge of a particular enterprise, the competent authority referred to in this Act shall handle such matters in coordination with the said authority in charge of such enterprise.</p> <p>For implementation of this Act, government at various levels shall set up or designate a government agency to provide assistance and guidance.</p>
<p>第四條 主管機關為達成本條例目的，應就左列事項，採取適當之輔導或獎勵措施：</p> <p>一、市場之調查及開發。</p> <p>二、經營合理化之促進。</p> <p>三、相互合作之推動。</p> <p>四、生產因素及技術之取得與確保。</p> <p>五、人才之培育。</p> <p>六、其他有關中小企業之創辦或健全發展之事項。</p> <p>主管機關研擬前項政策、法規、措施時，除應促進小規模企業經營之改善</p>	<p>Article 4</p> <p>For achieving the objectives of this Act, the competent authority concerned shall take appropriate assisting or encouraging measures in respect of the following:</p> <ol style="list-style-type: none"> <li>1. Market research and development,</li> <li>2. Furtherance of rationalization of business operations,</li> <li>3. Promotion of mutual cooperation,</li> <li>4. Acquisition and securing of production factors and technology,</li> </ol>

與發展外，在金融、稅制及其他有關方面，不得有不公平之待遇。

中央主管機關就前二項之實施情形、檢討結果及未來展望，應於每年度終了發布中小企業白皮書，並書明用於中小企業之所有資源。

5.Education and training of competent personnel, and

6.Other matters relating to the establishment or sound development of small and medium enterprises.

In formulating the policy, acts and regulations, and measures in the preceding paragraph, the competent authority concerned shall aim the contents at the furtherance of improvement and development of the business operations of small-scaled enterprises without unfair treatment in respect of financial and taxation systems and other related matters.

The central competent authority shall publish a white paper, at the end of each fiscal year, on small and medium enterprises regarding the implementation status, the review results and the future prospects of the provisions of the preceding two paragraphs, and shall specify all resources used for small and medium enterprises

第五條 主管機關為輔導中小企業調查或開發市場，應對中小企業提供資訊服務、建立自有品牌、佈置行銷管道或開發市場有關之指導及協助，作為輔導重點。

Article 5

For furthering small and medium enterprises to conduct market research and development activities, the assistance and guidance provided by the competent authority to small and medium enterprises shall be emphasized on the provision of information services, the creation of exclusive brands for their own products, arrangement of marketing channels and/or development of potential market.

<p>第六條 主管機關為促進中小企業經營之合理化，應以左列事項為輔導重點：</p> <ul style="list-style-type: none"> <li>一、研究發展及新產品之開發。</li> <li>二、設備之更新及生產技術之改良。</li> <li>三、經營管理方法之改進。</li> <li>四、市場之開拓及資訊之獲得。</li> <li>五、行業之轉換與調整。</li> <li>六、經營要素及技術之取得。</li> </ul>	<p>Article 6</p> <p>For furthering small and medium enterprises to rationalize their business operations, the assistance and guidance provided by the competent authority shall be emphasized on the following:</p> <ol style="list-style-type: none"> <li>1. Research and development and development of new products,</li> <li>2. Modernization and renovation of production facilities and improvement of production technology,</li> <li>3. Improvement of the methods of operational management,</li> <li>4. Expansion of market and acquisition of information,</li> <li>5. Conversion and adjustment of the field of business, and</li> <li>6. Acquisition of resources and technical know-how for business operation.</li> </ol>
<p>第七條 主管機關為推動中小企業相互合作，應以左列事項為輔導重點：</p> <ul style="list-style-type: none"> <li>一、業界垂直合併及中心衛星工廠制度之建立與推廣。</li> <li>二、業界水平合併及聯合產銷制度之建立與推廣。</li> <li>三、互助基金或合作事業。</li> <li>四、技術合作與共同技術之開發。</li> <li>五、共同設備之購置。</li> <li>六、行銷據點之建立。</li> </ul>	<p>Article 7</p> <p>For encouraging mutual cooperation between small and medium enterprises, the assistance and guidance to be provided by the competent authority shall be emphasized on the following:</p> <ol style="list-style-type: none"> <li>1. Verticle merger or consolidation of businesses of the industry and establishment and promotion of the satellite-factory system,</li> <li>2. Horizontal merger or consolidation of businesses of the industry and establishment and promotion of joint production and</li> </ol>

	<p>marketing system,</p> <p>3.Mutual fund or cooperative enterprise,</p> <p>4.Technical cooperation and development of common technology,</p> <p>5.Procurement of common equipment, and</p> <p>6.Establishment of strategic marketing points.</p>
<p>第八條 主管機關為協助中小企業取得及確保生產因素與技術，應以左列事項為輔導重點：</p> <p>一、資本之形成及累積。</p> <p>二、資金之融通。</p> <p>三、土地、廠房、設備、營業場所及資訊之取得。</p> <p>四、人才培訓及勞動力之提升。</p> <p>五、原料及技術之確保。</p> <p>六、中小企業利用資本市場獲取資金之輔導。</p> <p>七、服務技術水準之提高。</p>	<p>Article 8</p> <p>For assisting small and medium enterprises to acquire and secure production resources and technology, the assistance and guidance to be provided by the competent authority shall be emphasized on the following:</p> <p>1.Formation and accumulation of capital,</p> <p>2.Capital financing,</p> <p>3.Acquisition of land, plant building, equipment, business site and business information,</p> <p>4.Personnel training and upgrading of labor productivity,</p> <p>5.Securing the sources of raw materials and technical know-how,</p> <p>6.Assisting small and medium enterprises to obtain fund from capital market, and</p> <p>7.Upgrading of the level of services and technical skill.</p>
<p>第九條 中央主管機關應設置中小企業發展基金，其用途範圍如左：</p> <p>一、支援輔導計畫所需之經費。</p> <p>二、透過金融機構辦理專案性、緊急性及企業轉型、調適之融資及保證。</p> <p>但以金融機構或信用保證機構，不</p>	<p>Article 9</p> <p>The central competent authority shall set up small and medium enterprise development fund, which shall be used exclusively for the following purposes:</p> <p>1.To finance the operating expenses required</p>

能按通常條件提供融資或保證者為限。

三、投資中小企業開發公司，或透過中小企業開發公司、金融機構與經認可的投資機構，共同投資中小企業。

四、資助為辦理第四條所定業務而設立之機構或法人。

五、其他有關促進中小企業健全發展及本條例規定之用途。

為中小企業發展基金之收支、保管及運用，應設置中小企業發展基金管理委員會；其組織及本基金之收支、保管及運用辦法，由行政院定之。

for carrying out assistance plans,

2. To provide financing and guarantees, through financial institutions, for special projects, emergency situations, and for the transformation and adjustment of enterprises, under the condition that such financial institutions or credit guarantee institutions cannot provide financing or guarantee under normal terms and conditions,

3.To make investment in small and medium enterprise development companies, or to take part in investment in small and medium enterprise with small and medium enterprises development companies, financial institutions and identified investment institutions.

4.To provide financial support to the institutions or juridical persons that are incorporated to conduct the activities specified in Article 4 , and

5.Other purposes relating to the furtherance of sound development of small and medium enterprises and as specified in this Act.

For the income-expenditures, custody and utilization of the small and medium enterprise development fund, a small and medium enterprise development fund management committee shall be formed, with its organization structure and the regulations for income and expenditure, custody and utilization of the fund to be stipulated by the Executive

	Yuan.
<p>第十條 中小企業發展基金之來源如左：</p> <p>一、中央政府逐年編列預算撥充。</p> <p>二、其他專案基金撥充。</p> <p>三、公民營企業團體或個人之捐贈。</p> <p>四、基金之孳息。</p> <p>五、其他收入。</p> <p>前項第三款之捐贈，經主管機關之證明，依所得稅法之規定，准在當年度所得中減除，不受金額之限制。</p>	<p>Article 10</p> <p>The small and medium enterprise development fund shall be derived from the following sources:</p> <ol style="list-style-type: none"> <li>1.Appropriation from the annual budget programmed by the central government,</li> <li>2.Appropriation from other special-case funds,</li> <li>3.Donation from individuals or public and private business organizations or groups,</li> <li>4.Interests accrued on the fund, and</li> <li>5.Other associated income.</li> </ol> <p>The donation referred to in item 3 the preceding paragraph may, when certified by the competent authority, be deductible from the total income of the current year, free from any restriction on the amount, in accordance with the Income Tax Act.</p>
<p>第十一條 直轄市、縣（市）主管機關（以下簡稱地方主管機關）得視中小企業發展特性之需要，擬定輔導計畫，並編列預算負責執行。</p> <p>地方主管機關為前項輔導計畫之推行，得向中小企業發展基金申請補助，或協助中小企業取得專案融資。</p>	<p>Article 11</p> <p>The provincial (municipal) and the county (city) competent authority (henceforth referred to as local competent authority) may, taking into account of the specific development requirements of small and medium enterprises, under its jurisdiction, draw up assistance plan and formulate budget, and shall be responsible for the execution.</p> <p>To carry out the assistance plan referred to in the preceding paragraph, the local competent authority may apply to the small and medium enterprise development fund for subsidy or</p>

	assist the small and medium enterprises to obtain capital accommodation under special projects.
<p>第十二條 主管機關辦理本條例之輔導業務，應視需要，聯合或委託公私立研究服務機構、金融機構、信用保證機構、貿易促進機構、工商業團體或其他機關團體共同辦理，並分別建立財務融通、經營管理、生產技術、研究發展、資訊管理、工業安全、污染防治、市場行銷、互助合作及品質提升等輔導體系。</p> <p>前項輔導體系之建立及輔導辦法，由中央主管機關擬訂，報請行政院核定之。</p>	<p>Article 12</p> <p>The competent authority may, taking into account of actual requirements, cooperate with or entrust public and/or private research and service institutions, financial institutions, credit guarantee institutions, trade promotion institutions, industrial and/ or commercial organizations or other agencies for execution of the assistance activities under this Act ; and shall set up separate assistance systems in connection with respectively the operations including financial intermediation , operational management, production technology, research and development, information management, industrial safety, pollution control, marketing, mutual cooperation, and quality reinforcement, etc.</p> <p>The regulations governing establishment and supervision of the assistance systems shall be drawn up by the central competent authority and submitted to the Executive Yuan for approval.</p>
<p>第十二條之一 各級政府於制（訂）定或修正與中小企業有關之法規時，應衡量中小企業之經營規模及特性，以利中小企業遵行。</p> <p>中央主管機關應定期檢討與中小企業有關之法規，評估中小企業適應能力及對中小企業之影響，於年度終了三個</p>	<p>Article 12-1</p> <p>In enacting or amending acts related to small and medium enterprises, governments at various levels shall review the operation scales or characteristics of small and medium enterprises to facilitate compliance by small and medium enterprises.</p>



<p>月內，向立法院提出檢討報告。</p>	<p>The central competent authority shall periodically review the acts related to small and medium enterprises on term, and evaluate the adapt ability of small and medium enterprises, and the influence to small and medium enterprises, and submit a review report to the Legislative Yuan within three months after the end of each fiscal year.</p>
<p>第二章 融資與保證</p>	<p>Chapter II Financing and Guarantees</p>
<p>第十三條 為充裕中小企業資金，中央主管機關應協調有關金融機構、信用保證機構，加強對中小企業融資、保證之功能。</p> <p>為充裕中小企業信用保證機構之資金，中央主管機關應編列預算捐助該機構，以維持其應有之保證能量，與該機構簽約之金融機構亦應配合捐助，主管機關並得向企業界勸募。</p> <p>前項各金融機構捐助之總額，得視需要逐年增加至總捐助額百分之三十五，由中央主管機關依其送保金額與逾期比率及代位清償金額，對企業授信餘額、淨值、盈虧情形及已捐助金額等定之。</p> <p>中央主管機關應主動協助中小企業取得銀行貸款，並將年度執行成果報告送立法院。</p>	<p>Article 13</p> <p>In order to provide sufficient funds for small and medium enterprises, the central competent authority shall coordinate with financial institutions and credit guarantee institutions to enhance their respective functions of providing financing and guarantee to small and medium enterprises.</p> <p>In order to provide sufficient funds for small and medium credit guarantee institutions, the central competent authority shall allocate budget for donation to such credit guarantee institutions for the maintenance of their guarantee capacity. Financial institutions which contract with such credit guarantee institutions shall also cooperate with the donation whereas and the central competent authority may also solicit donation from private businesses.</p> <p>The total amount of donation from various financial institutions mentioned in the preceding paragraph, taking into account the actual needs, may be adjusted upward annually until</p>

	<p>reaching 35% of the total donation amount and be determined by the central competent authority according to the safekeeping amount, overdue ratio, subrogation amount, credit remainder, net value, profit and loss status, and the donated amount.</p> <p>The central competent authority shall actively help small and medium enterprises get the loan from banks, and report the review results of each fiscal year to the Legislative Yuan.</p>
第十四條 全國各銀行在其經營業務範圍內，應提高對中小企業之融資比例，並應設置中小企業輔導中心，加強服務。	<p>Article 14</p> <p>All banks nationwide shall, within the scope of their respective business, increase the portion of financing provided to small and medium enterprises and shall set up small and medium enterprises assistance center in order to enhance the provision of relevant services.</p>
第十五條 主管機關應協調有關單位寬籌中小企業專案貸款資金，責成主辦銀行辦理專案性、緊急性融資或配合企業轉型調適之貸款；必要時，並得提高融資貸款及保證額度。	<p>Article 15</p> <p>The competent authority shall coordinate various agencies to make ample budget available for providing special loans to small and medium enterprises, and instruct lead banks to provide special or emergency financing or to extend loans for the transformation and adjustment of enterprises; and to increase , when necessary, the limit of such financing, loans and guarantee.</p>
第十六條 前條所稱專案性融資，係指對中小企業為辦理左列計畫所提供之融資： 一、提高競爭能力之經營計畫。	<p>Article 16</p> <p>The term "special financing" used in the preceding Article shall refer to the financing pro-</p>

<p>二、研究發展、防治污染、拓展市場計畫。</p> <p>三、創新產品、提升品級計畫。</p> <p>四、配合環境保護、都市計畫、道路或其他由政府興辦之公共設施，必須遷廠之計畫。</p> <p>五、其他經主管機關核定之專案計畫。</p>	<p>vided to small and medium enterprises carrying out any of the following projects:</p> <ol style="list-style-type: none"> <li>1.Operational project for reinforcement of competitiveness;</li> <li>2.Research and development, pollution control or market expansion project;</li> <li>3.Project for innovative product(s) or upgrading the quality of product(s);</li> <li>4.Factory relocation project which must be carried out so as to meet with the requirements of environment protection, urban planning, or road construction or other public facilities established by the government;</li> <li>5.Any other special projects as approved by the competent authority.</li> </ol>
<p>第十七條 第十五條所稱緊急性融資，係指對中小企業所提供之左列融資：</p> <ol style="list-style-type: none"> <li>一、重大經濟變故期間，產銷週轉貸款。</li> <li>二、重大天然災害復舊貸款。</li> <li>三、其他緊急應變貸款。</li> </ol>	<p>Article 17</p> <p>The term "emergency financing" as used in Article 15 shall refer to the following financing provided to small and medium enterprises:</p> <ol style="list-style-type: none"> <li>1.Loan provided as revolving fund in support of production and sales during the period of significant economic crisis;</li> <li>2.Loan required for recovery of significant natural disaster; or</li> <li>3.Other loan as required to cope with emergency events.</li> </ol>
<p>第十八條 第十五條所稱配合企業轉型、調適之貸款，係指對中小企業所提供之左列貸款：</p> <ol style="list-style-type: none"> <li>一、經濟景氣衰退期間，產銷週轉貸款。</li> </ol>	<p>Article 18</p> <p>The term "loans for the transformation and adjustment of enterprises" used in Article 15 shall refer to any of the following loans extended to small and medium enterprises:</p>

<p>二、行業轉換時、更換或添置機器設備貸款。</p> <p>三、提高生產力，添置自動化設備貸款。</p>	<p>1.Loan provided as revolving fund in support of production and sales during the period of economic recession;</p> <p>2.Loan required for procurement of replacement or additional machinery and equipment in the course of business conversion; or</p> <p>3.Loan required for procurement of automation equipment for improvement of productivity.</p>
<p>第十九條 金融機構或信用保證機構辦理前三條之貸款或保證者，得由中小企業發展基金撥款參與貸款或保證；其比例由主管機關依實際需要核定之。</p> <p>前項各有關經辦人員，對非由於故意、重大過失或舞弊情事所造成之呆帳，依審計法第七十七條第一款之規定免除全部之損害賠償責任，並免除予以糾正之處置。</p>	<p>Article 19</p> <p>Financial institutions or credit guarantee institutions that provide loans or guarantees under the preceding three articles may use funds allocated by the small and medium enterprise development fund to participate in the loans or guarantees; the proportion of such funds may be determined by the competent authority in accordance with the actual needs.</p> <p>With regard to the bad debts resulted from causes which are not attributable to the intentional act, gross negligence or fraud of the personnel handing the relevant matters set forth in the preceding paragraph, they shall be exempted from damage liabilities and disciplinary measures, according to the provisions of item 1, Article 77 of the Audit Act.</p>
<p>第二十條 對經營管理、財務及會計制度健全，依法繳清應納稅捐之中小企業，主管機關得協調有關金融機構、信用保證事業，優先給予融資、保證。</p>	<p>Article 20</p> <p>The competent authority concerned may coordinate the financial institutions and/or credit guarantee enterprises to give priority to small and medium enterprises, which have sound management, financial and accounting</p>

	systems and have paid up all taxes due, in providing financing and guarantee.
<p>第二十一條 中小企業因配合環境保護、都市計畫、道路或其他由政府舉辦之建設，而業務受到影響或有遷移必要者，主管機關應協助其透過金融機構辦理週轉貸款、遷移貸款；必要時，並應協助其取得遷廠用土地。</p>	<p>Article 21</p> <p>Where the operation of a small or medium enterprise is affected or it has to move to another place in order to meet with the requirements of environmental protection, urban planning, or road construction or other infrastructures established by the government, the competent authority shall assist it to apply for operating revolving loan or relocation loan from financial institution, and assist it to acquire the land required for factory relocation, when it is deemed necessary.</p>
<p>第二十二條 中小企業因天災而受重大損害時，主管機關應協調財政機關辦理稅捐減免或其他救助。</p>	<p>Article 22</p> <p>Where a small or medium enterprise suffers great damages caused by natural disaster, the competent authority shall coordinate the financial authority for tax exemption or reduction or other remedies.</p>
<p>第二十三條 為防止中小企業受業務往來企業倒閉之牽累而發生連鎖倒閉，主管機關得協調、輔導產業同業公會，設置或聯合設置防止中小企業連鎖性倒閉互助保證基金，對因此發生週轉或業務困難之中小企業，提供特別融資之信用保證。</p> <p>互助保證基金設立初期，必要時，得由中小企業發展基金捐助之。</p>	<p>Article 23</p> <p>In order to prevent small and medium enterprises from involvement in domino effect resulted from the bankruptcy of their business partners, the competent authority may coordinate and assist industrial associations to establish, either separately or jointly, mutual guarantee fund(s) for prevention of chain bankruptcy of small and medium enterprises so as to provide credit guarantee in respect of special financing for the small and medium enterprises having financial or operational</p>

	<p>difficulties in such cases.</p> <p>The small and medium enterprise development fund may, when necessary, contribute to such mutual guarantee fund(s) at the initial stage upon its (their) establishment.</p>
第三章 經營管理、市場與產品之開發	Chapter III Operation Management, Market and Product Development
<p>第二十四條 主管機關得設置或輔導民間設置中小企業指導服務中心，並得聯合公民營相關機構，共同對中小企業提供左列指導服務：</p> <p>一、企業經營診斷。</p> <p>二、中小企業銷售、生產技術、經營管理及財務結構之改善。</p> <p>三、中小企業管理或技術人員之訓練。</p> <p>四、產銷資訊及諮詢。</p> <p>五、其他相關業務。</p>	<p>Article 24</p> <p>The competent authority may establish or assist the private sector to establish a small and medium enterprise guidance and service center, and may cooperate with relevant public and private institutions to provide small and medium enterprises with the following guidance and services:</p> <ol style="list-style-type: none"> <li>1. Business operation diagnosis;</li> <li>2. Improvement of the marketing and production technology, operation management and financial structure of small and medium enterprises;</li> <li>3. Training of management or technical personnel of small and medium enterprises;</li> <li>4. Production and market information and consultation services; and</li> <li>5. Other relevant businesses activities.</li> </ol>
第二十四條之一 為協助發展地方特色產業，以促進地區經濟繁榮，政府得設立基金。	<p>Article 24-1</p> <p>The competent authority may set up funds to assist in the development of local specialty industries for local economic prosperity.</p>
第二十五條 主管機關為增進中小企業經營效率，加強其競爭能力，得輔導中小企業共同從事生產、行銷、採	<p>Article 25</p> <p>For improvement of the operating efficiency and reinforcement of the competitiveness of</p>

<p>購、運輸及合作開發技術與研究發展等事項。</p>	<p>small and medium enterprises, the competent authority may assist small and medium enterprises to jointly engage in activities such as production, marketing, procurement, transportation, cooperation in technology development, and research and development.</p>
<p>第二十六條 中央主管機關得聯合相關機構及大專院校，培訓經營診斷及企業管理專業人才，提供對中小企業之指導服務。</p>	<p>Article 26</p> <p>The central competent authority may work jointly with relevant institutions, universities and colleges in the training of professionals in the fields of operation diagnosis and business administration so as to provide small and medium enterprises with guidance and services.</p>
<p>第二十七條 各產業同業公會或工商業團體，其設有專責服務單位，對其中小企業會員提供服務者，主管機關得給予必要之協助。</p>	<p>Article 27</p> <p>The competent authorities may provide necessary assistance to various industrial associations or industrial and commercial organizations which have a dedicated service unit responsible for providing services to small and medium enterprises.</p>
<p>第二十八條 為鼓勵中小企業製造高級產品、高附加價值產品或服務，開拓外銷市場，主管機關應會同有關機構予以技術及行銷指導，並協助參加國外展覽，獲取市場情報，辦理聯合廣告、註冊商標、申請專利或在國外共同設置發貨倉庫。</p> <p>前項高級產品，高附加價值產品製造或服務計畫，經主管機關會同有關機關評鑑後認許者，得申請中小企業發展基金補助其產品及市場開發費用。</p>	<p>Article 28</p> <p>For encouraging small and medium enterprises to manufacture high quality and/or high value-added products or service, and to expand export market, the competent authority shall provide, in conjunction with institutions concerned, technical and marketing guidance and assist small and medium enterprises to participate in overseas exhibition, acquire market information, make joint advertising activities, trademark registration,</p>

	<p>patent application, or establish joint distribution warehouses abroad.</p> <p>Where the plan of a small or medium enterprise for manufacturing high quality and/or high value-added products or service planning has been evaluated and approved by the competent authority in conjunction with authorities concerned, the said small or medium enterprise may apply to the small and medium enterprise development fund to subsidize the expenses incurred in product and market developments.</p>
<p>第二十九條 主管機關為輔導中小企業提高生產技術水準，得委託技術機構或聘請專家，為各行業研究開發新產品或引進新技術，提供指導與服務。</p> <p>前項新產品或新技術之移轉，得由主管機關酌收成本費用；必要時，得由中小企業發展基金補助之。</p>	<p>Article 29</p> <p>For upgrading the level of production skill of small and medium enterprises, the competent authority may entrust technical service institutions or retain technical experts to make research and development for new products or to acquire advanced technology for providing relevant guidance and services to various industries.</p> <p>For transfer of new products or advanced technology referred to in the preceding paragraph, the competent authority may collect reasonable charges for amortization of costs incurred; If necessary, these charges may also be partly subsidized by the small and medium enterprise development fund.</p>
<p>第三十條 為協助中小企業研究發展，主管機關得與適當之技術研究機構合作，設立專為中小企業提供研究、試驗、開發技術、產品及服務之機構或</p>	<p>Article 30</p> <p>In order to assist small and medium enterprises for research and development, the</p>



<p>場所。</p> <p>中小企業得支付費用，申請利用前項機構或場所之設備，從事試驗研究。</p>	<p>competent authority may cooperate with appropriate technology research institutes in the establishment of institutes or places for exclusive use by small and medium enterprise conducting research, testing and development of technical skill and/or new products. Small and medium enterprises may apply for use, by paying necessary charges, the equipment and facilities of the institutes or places set forth in the preceding to conduct experiment and research activities.</p>
<p>第三十一條 主管機關於必要時，得洽商公民營企業指派其技術人員，支援輔導體系，提供中小企業所需生產技術或服務技術之指導。</p>	<p>Article 31</p> <p>The competent authority may, when it deems necessary, negotiate with public or private enterprises for appointment of their respective technical personnel, and support and assistance system to provide guidance in the fields of production skill or service know-how as required by small and medium enterprises.</p>
<p>第三十二條 中央主管機關得設立或輔導設立中小企業開發公司，對有發展潛力之中小企業，直接或間接投資，提供國內外技術合作、市場與產品開發或投資之諮詢顧問服務及其他相關業務。</p> <p>中央主管機關應協助為辦理第四條所定業務而設立之機構及法人。</p> <p>中央主管機關得協調銀行法之主管機關，核准銀行參與中小企業開發公司，逕行辦理前項業務。</p> <p>中小企業開發公司所需資本，得由</p>	<p>Article 32</p> <p>The central competent authority may establish or assist in the establishment of small and medium enterprise development companies to invest directly or indirectly in the small and medium enterprises having development potential and to provide consulting services and other relevant services in connection with domestic and/or overseas technical cooperation, market and product development or investment.</p> <p>The central competent authority shall provide</p>

<p>中小企業發展基金參與投資。</p> <p>中小企業開發公司之設立營運管理辦法、中小企業發展基金參與投資之標準及比例，由行政院定之。</p>	<p>assistance to the institutions and juridical persons established for carrying out the activities specified in Article 4 of this Act.</p> <p>The central competent authority may coordinate with the competent authority in charge of banking business under the Banking Act for approval of the participation of banks in the said small and medium enterprise development company so as to enable them to directly provide services referred to in the preceding paragraph.</p> <p>The small and medium enterprise development fund may take part in the investment for capital formation of small and medium enterprise development companies.</p> <p>The regulations governing the establishment and operation of the small and medium enterprise development companies and the standard and proportion of investment made by the small and medium enterprise development fund shall be stipulated by the Executive Yuan.</p>
<p>第四章 稅捐之減免</p>	<p>Chapter IV Tax Reduction/Exemption</p>
<p>第三十三條 以工業區土地作價投資於中小企業者，經該中小企業同意，以該中小企業所取得之該中小企業之股票作為納稅擔保，投資人應繳納之土地增值稅，得自該項土地投資之年分起，分五年平均繳納。</p> <p>前項投資之土地，以供該中小企業自用者為限；如非供自用或再轉讓時，其未繳之土地增值稅，應由投資人一次</p>	<p>Article 33</p> <p>Where an investor provides a parcel of land in an industrial zone as his capital investment in a small or medium enterprise, and the said small or medium enterprise agrees to allow the investor to furnish the stock(s) of the said small or medium enterprise acquired by the said investor as the security for his payment of taxes, then the land value increment tax</p>

<p>繳清。</p>	<p>payable by the said investor may be paid in five equal installments in five consecutive years from the year in which the said parcel of land is committed to the investment.</p> <p>The land to be invested under the preceding paragraph shall be used only by the said small or medium enterprise for its own. If the land is not used by the said small or medium enterprise for its own or is transferred to any other person, the outstanding land value increment tax shall be paid, in a lump sum, by the investor.</p>
<p>第三十四條 中小企業因左列原因之一，遷廠於工業區、都市計畫工業區或於本條例施行前依獎勵投資條例編定之工業用地，其原有工廠用地出售或移轉時，應繳之土地增值稅，按其最低級距稅率徵收：</p> <p>一、工廠用地，因都市計畫或區域計畫之實施，而不合其分區使用規定者。</p> <p>二、因防治污染、公共安全或維護自然景觀之需要，而有改善之困難，主動申請遷廠，並經主管機關核准者。</p> <p>三、經政府主動輔導遷廠者。</p> <p>依前項規定遷建工廠後三年內，將其工廠用地轉讓於他人者，其遷廠前出售或移轉之原有工廠用地所減徵之土地增值稅部分，應依法補徵之。</p>	<p>Article 34</p> <p>Where a small or medium enterprise has moved, on account of any of the following causes, its factory or plant into an industrial zone, an industrial zone under an urban plan, or an industrial land designated in accordance with the act for Encouragement of Investment prior to the enforcement of this Act, the land value increment Tax payable on the sale or transfer of its original factory or plant site (land) shall be levied at the lowest tax rate:</p> <ol style="list-style-type: none"> <li>1. Where the original factory land does not meet with the zoning requirements upon implementation of the urban planning or zoning plan;</li> <li>2. Where the relocation of factory or plant is applied by the said small or medium enterprise and is approved by the competent authority due to the difficulties in making</li> </ol>

	<p>necessary improvement to meet with the requirements for pollution control, public safety or maintenance of natural landscape; and</p> <p>3. Where the relocation of factory or plant implemented under the initiative assistance of the government.</p> <p>Where the new factory land of a small or medium enterprise is transferred to another party (or other parties) within three years after the factory relocation made under the preceding paragraph, the reduced portion of land value increment tax reduced while assessing such tax on the original factory land sold or transferred prior to the factory relocation shall be assessed supplementarily in accordance with the act.</p>
<p>第三十五條 為促進中小企業研發創新，中小企業投資於研究發展之支出，得選擇以下列方式抵減應納營利事業所得稅額，並以不超過該公司或有限合夥當年度應納營利事業所得稅額百分之三十為限；一經擇定，不得變更：</p> <p>一、於支出金額百分之十五限度內，抵減當年度應納營利事業所得稅額。</p> <p>二、於支出金額百分之十限度內，抵減自當年度起三年內各年度應納營利事業所得稅額。</p> <p>供研究發展、實驗或品質檢驗用之儀器設備，其耐用年數在二年以上者，准按所得稅法固定資產耐用年數表所載</p>	<p>Article 35</p> <p>To promote innovation and research and development of small and medium enterprises, a small and medium enterprise, by investing in research and development, may select to get the amount of tax credit up to 30% of the current year profit-seeking enterprise income tax payable by such company or limited partnership between the following two methods. No change of the method is allowed once the choice is made.</p> <p>1. Tax credit up to 15% of the research and development expenses, applied to the current year profit-seeking enterprise income tax payable.</p>

<p>年數，縮短二分之一計算折舊；縮短後餘數不滿一年者，不予計算。</p> <p>第一項投資抵減之適用範圍、申請期限、申請程序、核定機關、施行期限、抵減率及其他相關事項之辦法，由中央主管機關會同財政部定之。</p>	<p>2.Tax credit up to 10% of the research and development expenses, applied to the annual profit-seeking enterprise income tax payable for three years, starting from the current year. For any instrument and equipment used for research and development, experiment or quality inspection purposes, if its service life is more than two years, the depreciation thereof may be accelerated by one half (1/2) of the number of years applicable as listed in the table of service life of fixed assets annexed to the Income Tax Act. Balance of service life in a length of less than one year after the depreciation acceleration shall not be taken into account.</p> <p>The standards referred to the tax credit from investment in paragraph 1 of this Article, regarding scope, application deadline, application procedure, approving authority, applicable period, tax credit rate and other related matters shall be prescribed by the central competent authority in consultation with the Ministry of Finance.</p>
<p>第三十五條之一 為促進創新研發成果之流通及應用，中小企業以其享有所有權之智慧財產權，讓與非屬上市、上櫃或興櫃公司，所取得之新發行股票，免予計入該企業當年度營利事業所得額課稅。</p> <p>個人以其享有所有權之智慧財產權，讓與非屬上市、上櫃或興櫃之公司時，該個人所得之新發行股票，免予計</p>	<p>Article 35-1</p> <p>To promote circulation and application of innovation and R&amp;D results, new shares of stock issued to a small and medium enterprise in exchange of its intellectual property rights, by an enterprise that is not listed in the Taiwan Stock Exchange, OTC, or the Emerging Stock Board, shall be excluded from the current year profit-seeking enterprise taxable</p>

入其當年度綜合所得額課稅。

前二項股票於實際轉讓、贈與或作為遺產分配時，應將全部轉讓價格，或贈與、遺產分配時之時價作為該轉讓、贈與或遺產分配年度之收益，並於扣除取得前開股票之相關而尚未認列之費用或成本後，申報課徵所得稅。

前項股票發行公司於辦理前項規定之股票移轉過戶手續時，應於移轉過戶之次日起三十日內，向所在地稅捐稽徵機關申報。發行公司依前項規定應申報而未依限申報、未據實申報或未依限填發規定格式之憑單者，除依限責令補申報及填發憑單外，並按該股票轉讓金額處百分之二十之罰鍰。

中小企業或個人計算第二項及第三項所得時，如無法提出取得成本之證明時，得以其轉讓價格百分之三十計算該股票之取得成本。

income of the said small and medium enterprise.

New shares of stock issued to an individual in exchange of her (his) intellectual property rights, by an enterprise that is not listed in the Taiwan Stock Exchange, OTC, or the Emerging Stock Board, shall be excluded from the current year taxable consolidated income of the said individual.

When shares of stock mentioned in preceding Paragraph 1 and 2 are transferred through an actual transaction, stock gift, or inheritance, the total stock value shall be included in the current year taxable income of the recipient(s), calculated based on the actual transaction price or the fair market value of the stock at the time of the transfer, minus the related expenses or cost, incurred but not recognized yet, in obtaining the stock.

The above-mentioned enterprise that issues new shares of stock to obtain intellectual property rights should report to the local tax authority within 30 days from the day after the date of the stock transfer. The said enterprise is subject to a 20% fine based on the actual transfer amount and required to resubmit the report with voucher(s) in required format if it fails to meet the reporting deadline, to report the fact, or to report with voucher(s) in required format.

In case the said small and medium enterprise or the individual who receive the shares of

	stock through intellectual property transfer is unable to provide the cost basis of the transfer for income calculation, a default 30% of the transaction price shall be applied to the cost basis of obtaining the stock.
<p>第三十六條 中小企業得在不超過已收資本額一倍之限度內，保留盈餘，不予分配；超過以上限度而不分配者，就其每一年度再保留之盈餘，於加徵百分之十營利事業所得稅後，不受所得稅法之限制。</p> <p>八十七年度及以後年度之保留盈餘，應依所得稅法規定辦理，不適用前項規定。</p>	<p>Article 36</p> <p>A small and medium enterprise may retain and withhold from distributing a surplus earning in an amount not exceeding double the amount of its paid-in capital. In case the retained and undistributed earnings exceed the aforesaid limit, any additional surplus earning retained in each year thereafter shall be free from the restriction stipulated in the Income Tax Act after as profit seeking enterprise income tax at the rate of 10% has been surcharged.</p> <p>The retained earning from the 1998 fiscal year and subsequent years shall be handled in accordance with the Income Tax Act and are not subject to the provisions of the preceding paragraph.</p>
<p>第三十六條之一 中小企業開發公司對成立未滿五年之中小企業投資，得經中央財政主管機關核准，按其投資總額百分之二十範圍內，提撥投資損失準備，供實際發生損失時充抵之。在提撥五年內若無實際投資損失發生時，應將提撥之準備轉作第五年度收益處理。</p> <p>公司因解散、撤銷、廢止、合併或轉讓依所得稅法第七十五條規定計算清</p>	<p>Article 36-1</p> <p>A small and medium enterprise development company, when investing in small and medium enterprises established for less than five years, may, with the approval of the central financial authority, allocate an investment loss reserve up to 20% of the total investment amount to cover any actual losses incurred. If no actual investment losses occur within five years of the reserve allocation, the reserved</p>

<p>算所得時，依前項規定提撥之投資損失準備有累積餘額者，應轉作當年度收益處理。</p>	<p>amount shall be reclassified as income in the fifth year.</p> <p>When a company calculates liquidation income due to dissolution, revocation, termination, merger, or transfer in accordance with Article 75 of the Income Tax Act, any accumulated balance of investment loss reserves allocated according to the preceding paragraph shall be recognized as income for the current year.</p>
<p>第三十六條之二 中小企業增僱一定人數之二十四歲以下或六十五歲以上本國籍基層員工，且提高該企業整體薪資給付總額時，得就其增僱該員工所支付薪資金額之百分之二百限度內，自其增僱當年度營利事業所得額中減除。</p> <p>中小企業調高本國籍基層員工之平均薪資給付水準時，得就非因法定最低工資調整而增加支付本國籍現職基層員工薪資金額之百分之一百七十五限度內，自其增加薪資當年度營利事業所得額中減除。但因增僱員工所致增加之薪資給付金額已適用前項規定者，不得重複計入。</p> <p>前二項增僱員工之對象及人數、企業整體薪資給付總額、基層員工範圍及平均薪資給付水準計算方式、核定機關、申請應具備之要件、申請期限、申請程序及其他相關事項之辦法，由中央主管機關會同財政部定之。</p>	<p>Article 36-2</p> <p>If a small and medium enterprise additionally hires certain number of domestic junior employees under the age of 24 or over the age of 65 and increases its aggregate gross salary payments, the small and medium enterprise can deduct up to 200% of the annual gross salary payments to such additional employees from its current year profit-seeking enterprise income.</p> <p>If a small and medium enterprise raises the average salary paid to the domestic junior employees, the small and medium enterprise can deduct up to 175% of the incremental annual gross salary payments, excluding statutory minimum wage adjustment, to the junior employees from its current year profit-seeking enterprise income. However, the additional salary paid to the new hires shall not be deducted here as it has been used for tax benefit applied to the provisions in the preceding paragraph.</p>



	As referred to in the preceding two paragraphs, matters regarding type and number of additional employees hired, aggregate gross salary payments, the range of junior employees, calculation of the average salary paid, approving authority, the prerequisites for application, application deadline, application procedure, and measures of other related matters, shall be prescribed by the central competent authority in consultation with the Ministry of Finance.
<p>第三十六條之三 中小企業已依其他法律享有租稅優惠者，不得就同一事項重複享有本條例所定之租稅優惠；就同一事項同時符合本條例所定不同租稅優惠規定者，應擇一適用，不得重複享有。</p> <p>中小企業最近三年因違反環境保護、勞工或食品安全衛生相關法律且情節重大，經各中央目的事業主管機關認定者，不得申請本條例之租稅優惠。</p>	<p>Article 36-3</p> <p>A small and medium enterprise that has enjoyed tax benefit under other laws may not enjoy tax benefit under this Act for the same matter again; if same matter conforms to both requirements for different tax benefits under this Act, the small and medium enterprise shall select the application of one of tax benefits and may not enjoy both tax benefit repeatedly.</p> <p>If a small and medium enterprise that has seriously violated the laws relating to environmental protection, labor, or food safety and health in the most recent three years and has been determined by the respective central competent authorities for specific business may not apply for tax benefit under this Act.</p>
第五章 公共採購或公共工程之配合發展	Chapter V Public Procurement or Coordinated Development of Public Works
第三十七條 各級政府及公營事業進行公告採購或興辦公共工程，應協助中	Article 37

<p>小企業取得業務機會。</p>	<p>Governments at various levels and government-owned enterprises shall assist small and medium enterprises to acquire business opportunities in making public announcements for procurement projects or construction of public works.</p>
<p>第三十八條 各級政府及公營事業辦理公告採購、公共工程或委託研究發展工作者，應依實際需要，建立供應廠商或投標廠商之中小企業資格及登錄制度。</p>	<p>Article 38 For making public announcement for procurement projects, construction of public works or for entrustment of research and development tasks, government at various levels and government-owned enterprises shall, based on actual needs, establish qualification requirement and registration system in respect of small and medium enterprises eligible for acting as a supplier or bidder.</p>
<p>第六章 附則</p>	<p>Chapter VI Supplementary Provisions</p>
<p>第三十九條 中央主管機關為審議中小企業發展政策，得邀集相關機關及學者專家組成中小企業政策審議會。</p>	<p>Article 39 To review the small and medium enterprise development policy, the central competent authority may invite relevant agencies and expert scholars to form a Small and Medium Enterprise Policy Review Committee.</p>
<p>第四十條 本條例自公布日施行。</p> <p>本條例中華民國一百零三年六月四日修正公布之第三十五條及第三十六條之二施行期間，自一百零三年五月二十日起至一百十三年五月十九日止；第三十五條之一施行期間，自一百零三年五月二十日起至一百二十二年十二月三十一日止。</p> <p>本條例中華民國一百零五年一月六</p>	<p>Article 40 This Act shall come into force from the date of promulgation.</p> <p>Article 35 and Article 36-2 of this Act amended and promulgated on June 4, 2014 shall be enforced from May 20, 2014 to May 19, 2024; and Article 35-1 shall be enforced from May 20, 2014 to December 31, 2033.</p> <p>Paragraphs 2 to 5 of Article 36-2 of this Act</p>

日修正公布之第三十六條之二第二項至第五項施行期間，自一百零五年一月一日起至一百十三年五月十九日止。

本條例中華民國一百十三年七月十二日修正之第三十五條及第三十六條之二施行期間，自一百十三年一月一日起至一百二十二年十二月三十一日止。

amended and promulgated on January 6, 2016 shall be enforced from January 1, 2016 to May 19, 2024.

Article 35 and Article 36-2 of this Act amended and promulgated on July 12, 2024 shall be enforced from January 1, 2024 to December 31, 2033.