

13. 中小企業投資促進税制等の状況（法人企業）

(1) 産業別・従業者規模別表

| 平成23年度 | 合 計 Total | | | | |
|---------------------------|----------------|-------------------------------|--------------------------|----------------------------|--------------------------------|
| | 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more |
| 母集団企業数(社) | 1 637 123 | 1 074 170 | 370 835 | 115 316 | 76 802 |
| 中小企業投資促進税制等利用企業数(社) | 21 641 | 2 917 | 6 114 | 5 434 | 7 176 |
| 取得件数(件) | | | | | |
| 特別償却制度(30%)取得件数(件) | 49 493 | 5 491 | 5 092 | 8 386 | 30 523 |
| うち機械・装置(件) | 29 220 | 1 832 | 3 497 | 5 407 | 18 484 |
| うち電子計算機(件) | 6 624 | 1 973 | 74 | 32 | 4 546 |
| うちデジタル複合機(件) | 972 | 251 | 59 | 112 | 550 |
| うちソフトウェア(件) | 3 816 | 1 060 | 434 | 996 | 1 326 |
| うち貨物自動車(件) | 8 833 | 348 | 1 028 | 1 839 | 5 617 |
| うち内航船舶(件) | 23 | 23 | — | — | — |
| 税額控除制度(7%)取得件数(件) | 12 320 | 507 | 1 298 | 3 592 | 6 922 |
| うち機械・装置(件) | 6 900 | 259 | 598 | 2 441 | 3 602 |
| うち電子計算機(件) | 1 556 | 74 | — | 166 | 1 316 |
| うちデジタル複合機(件) | 128 | — | — | 18 | 109 |
| うちソフトウェア(件) | 1 765 | — | 543 | 420 | 803 |
| うち貨物自動車(件) | 1 971 | 175 | 157 | 547 | 1 092 |
| うち内航船舶(件) | — | — | — | — | — |
| 取得価額(百万円) | | | | | |
| 特別償却制度(30%)取得価額 | 464 203 | 37 472 | 46 001 | 84 729 | 296 002 |
| うち機械・装置 | 360 501 | 17 633 | 34 984 | 67 055 | 240 830 |
| うち電子計算機 | 6 707 | 1 223 | 96 | 101 | 5 287 |
| うちデジタル複合機 | 1 405 | 321 | 77 | 101 | 906 |
| うちソフトウェア | 10 748 | 3 548 | 1 028 | 3 284 | 2 888 |
| うち貨物自動車 | 72 409 | 2 315 | 9 816 | 14 187 | 46 091 |
| うち内航船舶 | 12 400 | 12 400 | — | — | — |
| 税額控除制度(7%)取得価額 | 102 486 | 2 108 | 13 654 | 27 390 | 59 334 |
| うち機械・装置 | 65 909 | 789 | 10 530 | 20 588 | 34 002 |
| うち電子計算機 | 7 981 | 886 | — | 407 | 6 688 |
| うちデジタル複合機 | 372 | — | — | 29 | 343 |
| うちソフトウェア | 5 714 | — | 1 957 | 1 166 | 2 591 |
| うち貨物自動車 | 22 510 | 433 | 1 168 | 5 200 | 15 709 |
| うち内航船舶 | — | — | — | — | — |

(注) 従業者規模別表は、「常用雇用者」の規模で分類している。

13. Status of tax incentive to promote investment of small and medium enterprises (business corporations)

(1) Table by industry and size of workers

| 建設業 Construction | | | | | Fiscal 2011 |
|------------------|-------------------------------|--------------------------|----------------------------|--------------------------------|--|
| 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more | |
| 315 628 | 215 196 | 82 184 | 13 725 | 4 523 | No. of enterprises in parent population |
| 1 767 | 275 | 514 | 599 | 379 | No. of enterprises using tax incentive to promote investment of SMEs |
| | | | | | No. of acquisitions |
| 1 652 | — | — | 891 | 761 | No. of acquisitions under special depreciation system (30%) |
| 886 | — | — | 341 | 546 | No. of machinery and equipment |
| 66 | — | — | — | 66 | No. of computers |
| — | — | — | — | — | No. of digital complex machines |
| 224 | — | — | 149 | 75 | No. of software |
| 476 | — | — | 401 | 75 | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| 74 | — | — | 74 | — | No. of acquisitions under tax credit system (7%) |
| 37 | — | — | 37 | — | No. of machinery and equipment |
| — | — | — | — | — | No. of computers |
| — | — | — | — | — | No. of digital complex machines |
| 37 | — | — | 37 | — | No. of software |
| — | — | — | — | — | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| | | | | | Acquisition value (JPY million) |
| 31 769 | — | — | 6 798 | 24 971 | Acquisition value under special depreciation system (30%) |
| 28 807 | — | — | 4 925 | 23 882 | Amount of machinery and equipment |
| 83 | — | — | — | 83 | Amount of computers |
| — | — | — | — | — | Amount of digital complex machines |
| 339 | — | — | 228 | 111 | Amount of software |
| 2 540 | — | — | 1 646 | 895 | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |
| 184 | — | — | 184 | — | Acquisition value under tax credit system (7%) |
| 139 | — | — | 139 | — | Amount of machinery and equipment |
| — | — | — | — | — | Amount of computers |
| — | — | — | — | — | Amount of digital complex machines |
| 45 | — | — | 45 | — | Amount of software |
| — | — | — | — | — | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |

Notes: The tables by size of workers are categorized by size of regular employees.

13. 中小企業投資促進税制等の状況（法人企業）

(1) 産業別・従業者規模別表（続き）

| 平成23年度 | 製造業 Manufacturing | | | | |
|---------------------------|-------------------|-------------------------------|--------------------------|----------------------------|--------------------------------|
| | 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more |
| 母集団企業数(社) | 257 267 | 134 194 | 72 762 | 27 787 | 22 523 |
| 中小企業投資促進税制等利用企業数(社) | 10 103 | 441 | 2 735 | 2 808 | 4 119 |
| 取得件数(件) | | | | | |
| 特別償却制度(30%)取得件数(件) | 23 299 | 3 | 2 265 | 4 097 | 16 935 |
| うち機械・装置(件) | 21 471 | — | 2 265 | 3 553 | 15 653 |
| うち電子計算機(件) | 257 | — | — | — | 257 |
| うちデジタル複合機(件) | 194 | — | — | — | 194 |
| うちソフトウェア(件) | 1 005 | — | — | 544 | 461 |
| うち貨物自動車(件) | 370 | — | — | — | 370 |
| うち内航船舶(件) | — | — | — | — | — |
| 税額控除制度(7%)取得件数(件) | 6 628 | 259 | 765 | 2 275 | 3 329 |
| うち機械・装置(件) | 5 676 | 259 | 288 | 2 111 | 3 019 |
| うち電子計算機(件) | 121 | — | — | — | 121 |
| うちデジタル複合機(件) | 48 | — | — | — | 48 |
| うちソフトウェア(件) | 723 | — | 478 | 127 | 119 |
| うち貨物自動車(件) | 59 | — | — | 37 | 22 |
| うち内航船舶(件) | — | — | — | — | — |
| 取得価額(百万円) | | | | | |
| 特別償却制度(30%)取得価額 | 275 665 | 2 | 25 728 | 44 861 | 205 074 |
| うち機械・装置 | 268 382 | — | 25 728 | 42 590 | 200 064 |
| うち電子計算機 | 298 | — | — | — | 298 |
| うちデジタル複合機 | 575 | — | — | — | 575 |
| うちソフトウェア | 3 881 | — | — | 2 271 | 1 610 |
| うち貨物自動車 | 2 527 | — | — | — | 2 527 |
| うち内航船舶 | — | — | — | — | — |
| 税額控除制度(7%)取得価額 | 54 087 | 789 | 4 560 | 17 248 | 31 490 |
| うち機械・装置 | 50 268 | 789 | 2 715 | 16 686 | 30 079 |
| うち電子計算機 | 828 | — | — | — | 828 |
| うちデジタル複合機 | 63 | — | — | — | 63 |
| うちソフトウェア | 2 595 | — | 1 845 | 377 | 372 |
| うち貨物自動車 | 334 | — | — | 185 | 149 |
| うち内航船舶 | — | — | — | — | — |

(注) 従業者規模別表は、「常用雇用者」の規模で分類している。

13. Status of tax incentive to promote investment of small and medium enterprises (business corporations)

(1) Table by industry and size of workers (Continued)

| 情報通信業 Information and communications | | | | | Fiscal 2011 |
|--------------------------------------|-------------------------------|--------------------------|----------------------------|--------------------------------|--|
| 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more | |
| 49 412 | 31 127 | 10 449 | 4 524 | 3 312 | No. of enterprises in parent population |
| 275 | 76 | 17 | 82 | 100 | No. of enterprises using tax incentive to promote investment of SMEs |
| | | | | | No. of acquisitions |
| 890 | 3 | — | 244 | 643 | No. of acquisitions under special depreciation system (30%) |
| 828 | — | — | 244 | 584 | No. of machinery and equipment |
| 19 | — | — | — | 19 | No. of computers |
| 22 | — | — | — | 22 | No. of digital complex machines |
| 19 | — | — | — | 19 | No. of software |
| — | — | — | — | — | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| 142 | 74 | — | 51 | 17 | No. of acquisitions under tax credit system (7%) |
| 51 | — | — | 51 | — | No. of machinery and equipment |
| 74 | 74 | — | — | — | No. of computers |
| 17 | — | — | — | 17 | No. of digital complex machines |
| — | — | — | — | — | No. of software |
| — | — | — | — | — | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| | | | | | Acquisition value (JPY million) |
| 8 580 | 31 | — | 6 175 | 2 374 | Acquisition value under special depreciation system (30%) |
| 8 409 | — | — | 6 175 | 2 234 | Amount of machinery and equipment |
| 45 | — | — | — | 45 | Amount of computers |
| 28 | — | — | — | 28 | Amount of digital complex machines |
| 66 | — | — | — | 66 | Amount of software |
| — | — | — | — | — | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |
| 1 341 | 886 | — | 430 | 26 | Acquisition value under tax credit system (7%) |
| 430 | — | — | 430 | — | Amount of machinery and equipment |
| 886 | 886 | — | — | — | Amount of computers |
| 26 | — | — | — | 26 | Amount of digital complex machines |
| — | — | — | — | — | Amount of software |
| — | — | — | — | — | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |

Notes: The tables by size of workers are categorized by size of regular employees.

13. 中小企業投資促進税制等の状況（法人企業）

(1) 産業別・従業者規模別表（続き）

| 平成23年度 | 運輸業, 郵便業 Transport and postal activities | | | | |
|---------------------------|--|-------------------------------|--------------------------|----------------------------|--------------------------------|
| | 計 Total | 5人以下 5 persons or fewer | 6~20人 6-20 persons | 21~50人 21-50 persons | 51人以上 51 persons or more |
| 母集団企業数(社) | 54 767 | 16 953 | 19 451 | 10 423 | 7 940 |
| 中小企業投資促進税制等利用企業数(社) | 2 804 | 167 | 715 | 802 | 1 120 |
| 取得件数(件) | | | | | |
| 特別償却制度(30%)取得件数(件) | 7 590 | 174 | 755 | 1 230 | 5 431 |
| うち機械・装置(件) | 432 | 38 | 53 | 43 | 299 |
| うち電子計算機(件) | 74 | — | — | — | 74 |
| うちデジタル複合機(件) | — | — | — | — | — |
| うちソフトウェア(件) | 282 | — | — | 32 | 250 |
| うち貨物自動車(件) | 6 779 | 113 | 702 | 1 156 | 4 808 |
| うち内航船舶(件) | 23 | 23 | — | — | — |
| 税額控除制度(7%)取得件数(件) | 1 547 | 31 | 157 | 224 | 1 135 |
| うち機械・装置(件) | 21 | — | — | — | 21 |
| うち電子計算機(件) | — | — | — | — | — |
| うちデジタル複合機(件) | 13 | — | — | — | 13 |
| うちソフトウェア(件) | 169 | — | — | — | 169 |
| うち貨物自動車(件) | 1 344 | 31 | 157 | 224 | 932 |
| うち内航船舶(件) | — | — | — | — | — |
| 取得価額(百万円) | | | | | |
| 特別償却制度(30%)取得価額 | 82 665 | 13 846 | 9 068 | 11 024 | 48 727 |
| うち機械・装置 | 12 247 | 193 | 2 184 | 977 | 8 894 |
| うち電子計算機 | 20 | — | — | — | 20 |
| うちデジタル複合機 | — | — | — | — | — |
| うちソフトウェア | 606 | — | — | 308 | 298 |
| うち貨物自動車 | 57 392 | 1 253 | 6 884 | 9 739 | 39 516 |
| うち内航船舶 | 12 400 | 12 400 | — | — | — |
| 税額控除制度(7%)取得価額 | 17 737 | 415 | 1 168 | 2 463 | 13 692 |
| うち機械・装置 | 250 | — | — | — | 250 |
| うち電子計算機 | — | — | — | — | — |
| うちデジタル複合機 | 19 | — | — | — | 19 |
| うちソフトウェア | 719 | — | — | — | 719 |
| うち貨物自動車 | 16 750 | 415 | 1 168 | 2 463 | 12 704 |
| うち内航船舶 | — | — | — | — | — |

(注) 従業者規模別表は、「常用雇用者」の規模で分類している。

13. Status of tax incentive to promote investment of small and medium enterprises (business corporations)

(1) Table by industry and size of workers (Continued)

| 卸売業 Wholesale | | | | | Fiscal 2011 |
|---------------|-------------------------------|--------------------------|----------------------------|--------------------------------|--|
| 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more | |
| 176 650 | 118 280 | 38 191 | 11 977 | 8 201 | No. of enterprises in parent population |
| 2 327 | 885 | 519 | 495 | 428 | No. of enterprises using tax incentive to promote investment of SMEs |
| | | | | | No. of acquisitions |
| 6 177 | 741 | 778 | 1 234 | 3 424 | No. of acquisitions under special depreciation system (30%) |
| 1 301 | 315 | 316 | 666 | 3 | No. of machinery and equipment |
| 2 825 | — | 74 | — | 2 751 | No. of computers |
| 505 | — | 59 | 112 | 333 | No. of digital complex machines |
| 889 | 271 | 207 | 272 | 139 | No. of software |
| 658 | 155 | 122 | 185 | 197 | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| 641 | 144 | 81 | 92 | 324 | No. of acquisitions under tax credit system (7%) |
| 221 | — | 81 | 92 | 48 | No. of machinery and equipment |
| 70 | — | — | — | 70 | No. of computers |
| 24 | — | — | — | 24 | No. of digital complex machines |
| 136 | — | — | — | 136 | No. of software |
| 190 | 144 | — | — | 46 | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| | | | | | Acquisition value (JPY million) |
| 23 473 | 3 590 | 4 015 | 11 876 | 3 992 | Acquisition value under special depreciation system (30%) |
| 16 635 | 3 428 | 2 620 | 9 940 | 646 | Amount of machinery and equipment |
| 1 208 | — | 96 | — | 1 113 | Amount of computers |
| 479 | — | 77 | 101 | 301 | Amount of digital complex machines |
| 992 | 68 | 386 | 477 | 62 | Amount of software |
| 4 158 | 94 | 836 | 1 358 | 1 871 | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |
| 3 697 | 19 | 242 | 682 | 2 753 | Acquisition value under tax credit system (7%) |
| 1 126 | — | 242 | 682 | 201 | Amount of machinery and equipment |
| 225 | — | — | — | 225 | Amount of computers |
| 215 | — | — | — | 215 | Amount of digital complex machines |
| 784 | — | — | — | 784 | Amount of software |
| 1 346 | 19 | — | — | 1 328 | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |

Notes: The tables by size of workers are categorized by size of regular employees.

13. 中小企業投資促進税制等の状況（法人企業）

(1) 産業別・従業者規模別表（続き）

| 平成23年度 | 小売業 Retail | | | | |
|---------------------------|---------------|-------------------------------|--------------------------|----------------------------|--------------------------------|
| | 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more |
| 母集団企業数(社) | 263 925 | 187 223 | 52 432 | 15 914 | 8 356 |
| 中小企業投資促進税制等利用企業数(社) | 1 375 | 395 | 386 | 158 | 437 |
| 取得件数(件) | | | | | |
| 特別償却制度(30%)取得件数(件) | 5 541 | 2 762 | 386 | 75 | 2 318 |
| うち機械・装置(件) | 1 391 | — | 386 | 43 | 962 |
| うち電子計算機(件) | 3 272 | 1 973 | — | 32 | 1 268 |
| うちデジタル複合機(件) | 1 | — | — | — | 1 |
| うちソフトウェア(件) | 831 | 789 | — | — | 42 |
| うち貨物自動車(件) | 45 | — | — | — | 45 |
| うち内航船舶(件) | — | — | — | — | — |
| 税額控除制度(7%)取得件数(件) | 2 090 | — | — | 356 | 1 734 |
| うち機械・装置(件) | 419 | — | — | — | 419 |
| うち電子計算機(件) | 1 214 | — | — | 136 | 1 078 |
| うちデジタル複合機(件) | — | — | — | — | — |
| うちソフトウェア(件) | 427 | — | — | 220 | 207 |
| うち貨物自動車(件) | 30 | — | — | — | 30 |
| うち内航船舶(件) | — | — | — | — | — |
| 取得価額(百万円) | | | | | |
| 特別償却制度(30%)取得価額 | 13 694 | 4 703 | 2 702 | 329 | 5 959 |
| うち機械・装置 | 5 378 | — | 2 702 | 228 | 2 448 |
| うち電子計算機 | 4 597 | 1 223 | — | 101 | 3 272 |
| うちデジタル複合機 | 1 | — | — | — | 1 |
| うちソフトウェア | 3 517 | 3 480 | — | — | 37 |
| うち貨物自動車 | 200 | — | — | — | 200 |
| うち内航船舶 | — | — | — | — | — |
| 税額控除制度(7%)取得価額 | 9 868 | — | — | 1 058 | 8 810 |
| うち機械・装置 | 1 877 | — | — | — | 1 877 |
| うち電子計算機 | 5 837 | — | — | 343 | 5 495 |
| うちデジタル複合機 | — | — | — | — | — |
| うちソフトウェア | 1 008 | — | — | 715 | 293 |
| うち貨物自動車 | 1 145 | — | — | — | 1 145 |
| うち内航船舶 | — | — | — | — | — |

(注) 従業者規模別表は、「常用雇用者」の規模で分類している。

13. Status of tax incentive to promote investment of small and medium enterprises (business corporations)

(1) Table by industry and size of workers (Continued)

| 不動産業、物品賃貸業 Real estate and goods rental and leasing | | | | | Fiscal 2011 |
|---|-------------------------------|--------------------------|----------------------------|--------------------------------|--|
| 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more | |
| 180 691 | 165 189 | 11 162 | 2 534 | 1 806 | No. of enterprises in parent population |
| 286 | 80 | 106 | 59 | 41 | No. of enterprises using tax incentive to promote investment of SMEs |
| | | | | | No. of acquisitions |
| 463 | 80 | — | 316 | 67 | No. of acquisitions under special depreciation system (30%) |
| 316 | — | — | 316 | — | No. of machinery and equipment |
| 56 | — | — | — | 56 | No. of computers |
| — | — | — | — | — | No. of digital complex machines |
| 12 | — | — | — | 12 | No. of software |
| 80 | 80 | — | — | — | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| 52 | — | — | 8 | 45 | No. of acquisitions under tax credit system (7%) |
| 4 | — | — | — | 4 | No. of machinery and equipment |
| 8 | — | — | — | 8 | No. of computers |
| — | — | — | — | — | No. of digital complex machines |
| 33 | — | — | — | 33 | No. of software |
| 8 | — | — | 8 | — | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| | | | | | Acquisition value (JPY million) |
| 3 384 | 968 | — | 1 721 | 695 | Acquisition value under special depreciation system (30%) |
| 1 721 | — | — | 1 721 | — | Amount of machinery and equipment |
| 325 | — | — | — | 325 | Amount of computers |
| — | — | — | — | — | Amount of digital complex machines |
| 370 | — | — | — | 370 | Amount of software |
| 968 | 968 | — | — | — | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |
| 61 | — | — | 7 | 54 | Acquisition value under tax credit system (7%) |
| 7 | — | — | — | 7 | Amount of machinery and equipment |
| 6 | — | — | — | 6 | Amount of computers |
| — | — | — | — | — | Amount of digital complex machines |
| 41 | — | — | — | 41 | Amount of software |
| 7 | — | — | 7 | — | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |

Notes: The tables by size of workers are categorized by size of regular employees.

13. 中小企業投資促進税制等の状況（法人企業）

(1) 産業別・従業者規模別表（続き）

| 平成23年度 | 学術研究、専門・技術サービス業 Scientific research, professional and technical services | | | | |
|---------------------------|--|-------------------------------|--------------------------|----------------------------|--------------------------------|
| | 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more |
| 母集団企業数(社) | 94 124 | 72 738 | 15 785 | 3 703 | 1 898 |
| 中小企業投資促進税制等利用企業数(社) | 602 | 251 | 111 | 82 | 158 |
| 取得件数(件) | | | | | |
| 特別償却制度(30%)取得件数(件) | 724 | 251 | 46 | 124 | 303 |
| うち機械・装置(件) | 220 | — | 46 | 124 | 51 |
| うち電子計算機(件) | — | — | — | — | — |
| うちデジタル複合機(件) | 251 | 251 | — | — | — |
| うちソフトウェア(件) | 253 | — | — | — | 253 |
| うち貨物自動車(件) | — | — | — | — | — |
| うち内航船舶(件) | — | — | — | — | — |
| 税額控除制度(7%)取得件数(件) | 270 | — | 65 | 66 | 139 |
| うち機械・装置(件) | 27 | — | — | 12 | 16 |
| うち電子計算機(件) | 8 | — | — | — | 8 |
| うちデジタル複合機(件) | 26 | — | — | 18 | 8 |
| うちソフトウェア(件) | 208 | — | 65 | 35 | 108 |
| うち貨物自動車(件) | — | — | — | — | — |
| うち内航船舶(件) | — | — | — | — | — |
| 取得価額(百万円) | | | | | |
| 特別償却制度(30%)取得価額 | 1 746 | 321 | 660 | 341 | 424 |
| うち機械・装置 | 1 232 | — | 660 | 341 | 230 |
| うち電子計算機 | — | — | — | — | — |
| うちデジタル複合機 | 321 | 321 | — | — | — |
| うちソフトウェア | 194 | — | — | — | 194 |
| うち貨物自動車 | — | — | — | — | — |
| うち内航船舶 | — | — | — | — | — |
| 税額控除制度(7%)取得価額 | 663 | — | 112 | 238 | 314 |
| うち機械・装置 | 233 | — | — | 180 | 53 |
| うち電子計算機 | 17 | — | — | — | 17 |
| うちデジタル複合機 | 50 | — | — | 29 | 21 |
| うちソフトウェア | 364 | — | 112 | 29 | 223 |
| うち貨物自動車 | — | — | — | — | — |
| うち内航船舶 | — | — | — | — | — |

(注) 従業者規模別表は、「常用雇用者」の規模で分類している。

13. Status of tax incentive to promote investment of small and medium enterprises (business corporations)

(1) Table by industry and size of workers (Continued)

| 宿泊業, 飲食サービス業 Accommodations, eating and drinking services | | | | | Fiscal 2011 |
|---|-------------------------------|--------------------------|----------------------------|--------------------------------|--|
| 計 Total | 5人以下 5 persons or fewer | 6~20人 6-20 persons | 21~50人 21-50 persons | 51人以上 51 persons or more | |
| 87 519 | 43 603 | 29 435 | 9 201 | 5 280 | No. of enterprises in parent population |
| 293 | 112 | 94 | 54 | 32 | No. of enterprises using tax incentive to promote investment of SMEs |
| | | | | | No. of acquisitions |
| 32 | — | — | — | 32 | No. of acquisitions under special depreciation system (30%) |
| 32 | — | — | — | 32 | No. of machinery and equipment |
| — | — | — | — | — | No. of computers |
| — | — | — | — | — | No. of digital complex machines |
| — | — | — | — | — | No. of software |
| — | — | — | — | — | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| — | — | — | — | — | No. of acquisitions under tax credit system (7%) |
| — | — | — | — | — | No. of machinery and equipment |
| — | — | — | — | — | No. of computers |
| — | — | — | — | — | No. of digital complex machines |
| — | — | — | — | — | No. of software |
| — | — | — | — | — | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| | | | | | Acquisition value (JPY million) |
| 80 | — | — | — | 80 | Acquisition value under special depreciation system (30%) |
| 80 | — | — | — | 80 | Amount of machinery and equipment |
| — | — | — | — | — | Amount of computers |
| — | — | — | — | — | Amount of digital complex machines |
| — | — | — | — | — | Amount of software |
| — | — | — | — | — | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |
| — | — | — | — | — | Acquisition value under tax credit system (7%) |
| — | — | — | — | — | Amount of machinery and equipment |
| — | — | — | — | — | Amount of computers |
| — | — | — | — | — | Amount of digital complex machines |
| — | — | — | — | — | Amount of software |
| — | — | — | — | — | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |

Notes: The tables by size of workers are categorized by size of regular employees.

13. 中小企業投資促進税制等の状況（法人企業）

(1) 産業別・従業者規模別表（続き）

| 平成23年度 | 生活関連サービス業, 娯楽業 Living-related and personal services and amusement services | | | | |
|---------------------------|--|-------------------------------|--------------------------|----------------------------|--------------------------------|
| | 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more |
| 母集団企業数(社) | 62 768 | 36 769 | 15 579 | 5 991 | 4 429 |
| 中小企業投資促進税制等利用企業数(社) | 259 | 79 | 26 | 64 | 90 |
| 取得件数(件) | | | | | |
| 特別償却制度(30%)取得件数(件) | 351 | 79 | — | 34 | 237 |
| うち機械・装置(件) | 300 | 79 | — | 34 | 187 |
| うち電子計算機(件) | 17 | — | — | — | 17 |
| うちデジタル複合機(件) | — | — | — | — | — |
| うちソフトウェア(件) | 23 | — | — | — | 23 |
| うち貨物自動車(件) | 11 | — | — | — | 11 |
| うち内航船舶(件) | — | — | — | — | — |
| 税額控除制度(7%)取得件数(件) | 44 | — | — | 30 | 14 |
| うち機械・装置(件) | 14 | — | — | — | 14 |
| うち電子計算機(件) | 30 | — | — | 30 | — |
| うちデジタル複合機(件) | — | — | — | — | — |
| うちソフトウェア(件) | — | — | — | — | — |
| うち貨物自動車(件) | — | — | — | — | — |
| うち内航船舶(件) | — | — | — | — | — |
| 取得価額(百万円) | | | | | |
| 特別償却制度(30%)取得価額 | 1 119 | 257 | — | 69 | 793 |
| うち機械・装置 | 965 | 257 | — | 69 | 639 |
| うち電子計算機 | 45 | — | — | — | 45 |
| うちデジタル複合機 | — | — | — | — | — |
| うちソフトウェア | 47 | — | — | — | 47 |
| うち貨物自動車 | 62 | — | — | — | 62 |
| うち内航船舶 | — | — | — | — | — |
| 税額控除制度(7%)取得価額 | 91 | — | — | 64 | 27 |
| うち機械・装置 | 27 | — | — | — | 27 |
| うち電子計算機 | 64 | — | — | 64 | — |
| うちデジタル複合機 | — | — | — | — | — |
| うちソフトウェア | — | — | — | — | — |
| うち貨物自動車 | — | — | — | — | — |
| うち内航船舶 | — | — | — | — | — |

(注) 従業者規模別表は、「常用雇用者」の規模で分類している。

13. Status of tax incentive to promote investment of small and medium enterprises (business corporations)

(1) Table by industry and size of workers (Continued)

| サービス業（他に分類されないもの） | | Services (N. E. C.) | | | Fiscal 2011 |
|-------------------|-------------------------------|--------------------------|----------------------------|--------------------------------|--|
| 計 Total | 5人以下 5 persons or fewer | 6～20人 6-20 persons | 21～50人 21-50 persons | 51人以上 51 persons or more | |
| 94 372 | 52 898 | 23 404 | 9 536 | 8 535 | No. of enterprises in parent population |
| 1 549 | 155 | 890 | 231 | 273 | No. of enterprises using tax incentive to promote investment of SMEs |
| | | | | | No. of acquisitions |
| 2 774 | 1 399 | 863 | 142 | 370 | No. of acquisitions under special depreciation system (30%) |
| 2 043 | 1 399 | 431 | 44 | 169 | No. of machinery and equipment |
| 38 | — | — | — | 38 | No. of computers |
| — | — | — | — | — | No. of digital complex machines |
| 279 | — | 227 | — | 52 | No. of software |
| 413 | — | 205 | 98 | 111 | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| 831 | — | 229 | 416 | 185 | No. of acquisitions under tax credit system (7%) |
| 429 | — | 229 | 138 | 62 | No. of machinery and equipment |
| 31 | — | — | — | 31 | No. of computers |
| — | — | — | — | — | No. of digital complex machines |
| 31 | — | — | — | 31 | No. of software |
| 340 | — | — | 278 | 62 | No. of trucks |
| — | — | — | — | — | No. of coastal ships and vessels |
| | | | | | Acquisition value (JPY million) |
| 22 028 | 13 754 | 3 827 | 1 534 | 2 913 | Acquisition value under special depreciation system (30%) |
| 16 646 | 13 754 | 1 089 | 89 | 1 714 | Amount of machinery and equipment |
| 86 | — | — | — | 86 | Amount of computers |
| — | — | — | — | — | Amount of digital complex machines |
| 736 | — | 642 | — | 94 | Amount of software |
| 4 560 | — | 2 096 | 1 444 | 1 020 | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |
| 14 756 | — | 7 573 | 5 015 | 2 168 | Acquisition value under tax credit system (7%) |
| 11 552 | — | 7 573 | 2 471 | 1 508 | Amount of machinery and equipment |
| 118 | — | — | — | 118 | Amount of computers |
| — | — | — | — | — | Amount of digital complex machines |
| 159 | — | — | — | 159 | Amount of software |
| 2 927 | — | — | 2 544 | 383 | Amount of trucks |
| — | — | — | — | — | Amount of coastal ships and vessels |

Notes: The tables by size of workers are categorized by size of regular employees.