1)

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'94 4.0% , '95 3% .

, '90 , '89 . (CFTA: U.S. - Canada Free Trade Agreement)

'89 · CFTA , '94 1 , (NAFTA: the North American Free Trade Agreement) ,

'94 7 6 Conference Board of Canada 「 R&D 」
. , 企業稅制
가 R&D . R&D .

.

. Conference Board

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具現性
                                                                       1.2%,
       2%
             ).
                                           60%,
                                                      40%
                  60%,
                  歲出
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                                                         가
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   가
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                                                 가
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                                               가
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                                                  目的
                                                        整合性,
                           3가
                                                                        가
                                                                           가
            가
      가
  Contracting Out Policy
```

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Vol.5 NO.6 ( 75 1995.6) 004
                        (Department of Supply and Services Canada)
                                가
  Industrial Research Assistance Program(IRAP)
                      (NRC: National Research Council Canada)
      : 가
               가
  Investment Development Program(IDP)
. :
                          (FAITC: Department of Foreign Affaires and International Trade
                   (Industry Canada)
Canade)
    : 對
  Technology Inflow Program(TIP)
       : NRC FAITC
           500
  Advanced Manufacturing Technology Application Program(AMTAP)
                                                 75%
  AMTAP Element
```

60%(1 5,000) Manufacturing Assessment Service(MAS) 2.000 Automotive Components Initiative 50% Forest Industries R&D and Innovation Program 50% St. Lawrence River Environmental Technology Development Program Ш 50% **Environmental Technology Commercialization Program**

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Vol.5 NO.6 (
                             75 1995.6) 004
                                                                          50%(
                                                                                   500
                                              75%(
                                                       5
  Strategic Technologies Program
          50%
  Program for Export Market Development(PEMD)
       : FAITC
                                       가
  NSERC Industry - related Assistance Program
                                (NSERC: Natural Science and Engineering Research Council)
. :
  Industrial Co - operation Program
                      (CIDA: Canadian International Development Agency)
                             , 對
(16) Microelectronics and Systems Development Program
              , 가 ,
```

```
, 가
        50%
(17) FEDNOR
                 (Г
                                                                  2가
                                                                                   )
(18) Western Diversification Program
               諸州
             西部 經濟多樣化部 (Western Diversification Canada)
(19) ACOA Action Plan
                 諸州
            大西洋 諸州 經濟機會創出廳(ACOA: Atlantic Canada Opportunities Agency)
(20) Plant Workers Adjustment Program
                  (Labour Canada)
           諸州
                                                   , 70%
                                    가
                                                  37
```

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35%가
         , '84
               12
                   31
    非
                                         諸州
                                               가
30%,
                 20%가
                                                        30%
                                                                          가
                                    1980
      가
                               別表
                                     129
                                                          4602 ).
                                              가
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- Nova Scotia Scientific Research Investment Tax Credit

- Manitoba Manufacturing Investment Tax Credit
- Manitoba Research and Development Tax Credit
- Prince Edward Island Investment Tax Credit
- Quebec Tax Incentives for Investors
- Quebec Tax Holiday for Foreign Researchers
- Ontario Super Allowance for Research and Development (1988 4 20)
- 2. (IRAP)

(IRAP-F)

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                    (IRAP-H)
             (IRAP-L)
                  (IRAP-M)
                  (IRAP-P)
IRAP
                              r'IRAP
                                                                                 가
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      NRC,
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             IRAP
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                                                                                   25%
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가
                                                   (CVCP),
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         , IRAP
1.
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                                     35%(
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Ontario Technology Fund)
                       가
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Improvement Loan) , ,
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         가
(New Ventures) ]
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                                                                  5,000 C
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3.

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                      , vii)
     IRAP
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IRAP
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                    NRC
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                      8가
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    가
5,000 C 가
                              , 75%
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                            IRAP
     IRAP 1
                   5,000 C
                                35 C
                                                        36
          IRAP
                           50%
                                                          25%
                                         ).
4.
```

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1가
Industry Energy Research and Development Program(IERD)
                                                                         50%
Defence Industry Productivity Program(DIPP)
Defence Industry Research Program
                                                50%
Machinery Program (MACH)
Inventors Assistance Program(IAP)
            定額 Assessment Service
```

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Enterprise Planning System(EPS) Assessment Service World Bank of Licensable Technologies . : **Product Engineering Services** Small Business Loans Act(SBLA) 200 100 Book Publishing Industry Development Program Labour Adjustment Benefits Program

http://www.stepi.re.kr/upload/product_stp/AB01 - 1995 - M06 - 004.HTM (12 / 18)2006 - 05 - 16

給付 54~65 Program for Older Worker Adjustment . : 55~64 70% Income Supplement Program for Older Workers . : 55~64 70% Labour Management Partnerships Program 50%(10) 2 Canadian Aboriginal Economic Development Strategy <16> Energy Research and Development Program

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 \cdot :

<17> Energy Efficiency and Diversity(EED)Initiative

· :

· :

· :

<18> Natural Gas Vehicle Program

· : 가

. :

· : 가 1 500 .

<19 > New Energy Supply Technologies Program

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· :

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, 가 「」

, '90 . '94

Confernece Board of Canada가 563 '92 5.4% 가 3.7% , 2% . 가 가 가

. '94 '94 5 . 4.1% 가가

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가
                             가
                                                                5
5,000 C
  5,000 C
                                                            2
                                       7.2%
                   가
                                                                             3.3% ,
  6.3%, 5 C
                             4.0%
                                                    가
IRAP
                                                                ISTC가
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ISTC
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                                           . ISTC
                           (DIPP)(
a)
b) IRAP=TIP
c)
                                                                 )
d) NRC
e)
a)
                                               )
b)
c)
d)
e)
f) NRC
NRC
                                                     '91~'92
    50%
                                                           '92~'93
                                                                         NRC,
                   30
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 $http://www.stepi.re.kr/upload/product_stp/AB01 - 1995 - M06 - 004.HTM~(15~/~18)\\ 2006 - 05 - 16$

1:23:59

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가
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5,700
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가
                    (CRC)
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                      (CITR)
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         (Ontario Technology Fund)
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                           2,900
                                       가
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                                          250
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         가
                                                (ITRC)
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               ,機能詳述方法
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Vol.5 NO.6 (75 1995.6) 004 Q 塗布 1.5 m 가 MPB IIT AT&T 塗布 ETL , 有機波가 ITT (ISTS) MSS Spar Aerospace ,搜查救 90% CAL社, 濟用 MPB 가 社 地表,)가 (ITRC)