｢Special Provisions Act｣§8 Special provisions for inclusion of deductibles for small and medium-sized business support facilities, etc. §8-2 Income dividends received from win-win cooperation small and medium-sized enterprises are not included in gross income. §10-2 Special taxation provisions for research and development-related contribution reserves, etc. §13 Exemption from taxation on stock transfer gains of small and medium business start-up investment companies, etc. §14 Special taxation provisions for investments made by entrepreneurs, etc. §28 Special provisions for deductible inclusion of service industry depreciation expenses §28-2 Special case for including depreciation expenses for equipment investment assets of small and medium-sized companies §28-3 Special exceptions for including depreciation expenses for facility investment assets §55-2④ Special taxation provisions for self-managed real estate investment companies, etc. §60② Special corporate tax exemption for relocation of factories to areas other than large cities §61③ Special corporate taxation provisions for relocation of corporate headquarters to areas outside the metropolitan area overpopulation control area §62① Tax deferral when a public institution moves to an innovative city §63④ When a factory is relocated outside the metropolitan area, taxation is deferred on transfer gains for factories located in the overconcentration control area of the metropolitan area §63-④ In case of relocating the head office outside the metropolitan area, tax deferral of transfer gains for the head office located in the metropolitan area overconcentration control area