

表3-17. 營業稅稅源
(1)營利事業家數—按行業別分

單位：家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採取業 Mining and Quarrying	製造業 Manufacturing
97年底 2008	1,178,882	12,098	1,322	129,956
98年底 2009	1,186,308	12,191	1,281	128,458
99年底 2010	1,214,339	12,240	1,250	130,210
100年底 2011	1,244,172	12,152	1,138	136,033
101年底 2012	1,268,909	12,233	1,122	137,482
102年底 2013	1,298,032	11,722	1,090	139,549
103年底 2014	1,321,343	11,595	1,073	142,261
104年底 2015	1,349,528	11,225	1,063	143,443
新北市 New Taipei City	211,807	745	95	33,327
臺北市 Taipei City	220,966	438	82	7,892
桃園市 Taoyuan City	105,835	634	62	12,279
臺中市 Taichung City	176,750	444	85	29,671
臺南市 Tainan City	105,097	402	37	12,814
高雄市 Kaohsiung City	155,258	3,778	118	9,884
宜蘭縣 Yilan County	26,696	1,280	91	2,277
新竹縣 Hsinchu County	25,742	187	32	2,914
苗栗縣 Miaoli County	25,439	199	63	2,624
彰化縣 Changhua County	68,333	622	23	16,935
南投縣 Nantou County	23,918	419	47	1,740
雲林縣 Yunlin County	28,946	352	35	2,209
嘉義縣 Chiayi County	19,843	310	15	1,917
屏東縣 Pingtung County	37,038	575	37	1,575
臺東縣 Taitung County	12,414	238	50	305
花蓮縣 Hualien County	19,397	250	154	673
澎湖縣 Penghu County	5,849	26	7	223
基隆市 Keelung City	17,919	28	5	692
新竹市 Hsinchu City	25,635	214	15	2,501
嘉義市 Chiayi City	16,628	51	5	780
金門縣 Kinmen County	19,140	31	5	187
連江縣 Lienchiang County	878	2	—	24

資料來源：財政部財政資訊中心。

說明：1. 自102年(含)起改採「中華民國稅務行業標準分類(第7次修訂)」。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

Table 3-17. Sources of Business Tax
(1) Number of Business Units — by Industries

Unit : Unit

電力及燃 氣供應業 Electricity and Gas Supply	用水供應及 污染整治業 Water Supply and Remediation Activities	營 造 業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Service Activities	資訊及通訊 傳播業 Information and Communication
370	6,585	84,563	616,187	30,426	99,722	14,352
393	6,557	85,100	616,414	30,403	104,157	14,574
415	6,798	88,699	626,753	30,418	107,681	15,336
399	6,933	93,386	632,145	30,435	112,134	15,672
442	7,063	97,113	639,173	30,547	116,105	16,361
546	7,126	101,445	644,701	30,228	120,285	16,939
660	7,078	106,492	650,040	30,391	124,855	17,615
751	7,089	111,039	656,482	30,814	132,498	18,192
75	855	21,632	98,762	6,392	14,873	3,120
99	604	10,890	114,722	5,447	19,203	8,215
38	761	10,301	51,102	2,242	9,459	924
71	901	14,163	81,221	3,038	15,787	1,887
63	571	6,959	50,836	1,247	13,282	703
72	1,136	13,761	77,062	4,930	16,696	1,263
8	108	3,042	11,393	716	3,319	145
20	138	2,956	11,300	396	2,688	264
20	204	2,854	11,847	428	2,878	149
74	410	4,535	29,887	932	5,277	269
12	128	2,220	11,805	449	3,187	133
54	250	3,103	15,524	522	2,574	110
47	176	2,079	9,731	643	2,056	54
38	316	3,179	18,439	536	5,706	154
8	67	840	6,008	141	2,537	50
10	108	1,960	9,189	376	3,390	106
1	18	433	2,833	252	953	38
6	114	1,957	8,167	1,233	2,517	128
16	135	2,223	11,641	305	2,921	327
13	60	1,093	8,446	310	2,338	102
5	23	752	16,311	191	635	44
1	6	107	256	88	222	7

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1. Since 2008, the figures have been reclassified based on the seventh revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2. Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

表3-17. 營業稅稅源(續1)

(1)營利事業家數—按行業別分

單位：家

年底別及地區別	金融及保險業	不動產業	專業、科學及 技術服務業	支援服務業
End of CY & Region	Finance and Insurance Activities	Real Estate Activities	Professional, Scientific and Technical Activities	Support Services Activities
97年底 2008	22,163	18,563	32,605	24,978
98年底 2009	22,516	19,196	33,122	25,420
99年底 2010	23,040	21,628	34,507	26,176
100年底 2011	23,735	24,419	36,078	27,150
101年底 2012	24,598	26,779	37,505	27,841
102年底 2013	26,293	29,476	39,182	27,151
103年底 2014	27,809	32,181	41,097	27,118
104年底 2015	29,371	33,287	42,765	27,871
新北市 New Taipei City	3,838	4,966	6,907	3,814
臺北市 Taipei City	12,161	8,000	14,777	4,948
桃園市 Taoyuan City	1,718	2,854	2,796	2,617
臺中市 Taichung City	2,832	4,760	5,582	3,642
臺南市 Tainan City	1,832	2,192	2,443	1,942
高雄市 Kaohsiung City	2,790	3,083	3,750	3,389
宜蘭縣 Yilan County	193	783	531	525
新竹縣 Hsinchu County	533	868	692	494
苗栗縣 Miaoli County	212	578	401	534
彰化縣 Changhua County	776	980	967	886
南投縣 Nantou County	190	367	412	459
雲林縣 Yunlin County	259	452	444	411
嘉義縣 Chiayi County	162	219	233	440
屏東縣 Pingtung County	330	536	552	797
臺東縣 Taitung County	98	222	197	381
花蓮縣 Hualien County	163	477	325	501
澎湖縣 Penghu County	34	135	47	414
基隆市 Keelung City	177	263	377	387
新竹市 Hsinchu City	765	855	805	647
嘉義市 Chiayi City	260	490	386	396
金門縣 Kinmen County	44	204	117	201
連江縣 Lienchiang County	4	3	24	46

Table 3-17. Sources of Business Tax (Cont.1)

(1) Number of Business Units—by Industries

Unit : Unit

公共行政及國防； 強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社 會工作服務業 Human Health and Social Work Activities	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services Activities	其他不能 歸類之行業 Activities Not Adequately Defined
23	622	337	20,365	63,645	—
22	870	360	20,242	65,032	—
21	999	395	20,394	67,378	1
19	1,161	390	20,433	70,360	—
18	1,323	409	20,520	72,271	4
15	1,501	622	26,168	73,958	35
14	1,758	664	22,999	75,629	14
14	1,988	726	23,255	77,577	78
2	229	61	3,300	8,794	20
4	638	148	3,576	9,093	29
2	115	36	1,823	6,072	—
2	276	82	2,381	9,922	3
1	126	61	1,763	7,817	6
—	240	121	2,495	10,684	6
—	27	41	518	1,699	—
—	36	14	510	1,700	—
—	20	8	570	1,849	1
2	41	27	1,103	4,586	1
—	25	14	713	1,598	—
—	21	10	621	1,993	2
—	10	2	369	1,380	—
—	24	38	1,091	3,114	1
—	11	10	470	781	—
—	20	17	470	1,208	—
1	12	1	116	305	—
—	8	10	393	1,457	—
—	77	13	465	1,702	8
—	22	9	337	1,529	1
—	8	3	129	250	—
—	2	—	42	44	—

表3-17. 營業稅稅源(續2)
(2)營利事業銷售額—按行業別分

單位：新臺幣千元

年別及地區別 CY & Region		總計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採取業 Mining and Quarrying	製造業 Manufacturing
97年	2008	35,409,928,840	30,436,081	59,117,232	13,111,205,927
98年	2009	30,144,313,620	31,924,853	44,602,248	10,502,912,047
99年	2010	36,371,204,832	39,132,140	48,272,511	13,474,670,930
100年	2011	38,003,188,167	35,939,676	49,045,858	13,954,561,845
101年	2012	37,748,019,135	36,881,006	45,052,100	14,000,075,456
102年	2013	38,538,649,184	40,647,115	48,092,194	14,303,451,990
103年	2014	40,368,063,074	45,219,113	47,972,054	14,936,885,006
104年	2015	38,980,074,835	46,538,562	44,394,592	13,958,569,467
新北市	New Taipei City	4,479,874,016	2,404,236	2,966,830	1,488,998,449
臺北市	Taipei City	12,589,227,730	10,345,360	7,738,831	1,846,116,064
桃園市	Taoyuan City	3,402,673,844	2,869,699	1,670,150	1,508,158,489
臺中市	Taichung City	3,830,646,743	2,275,674	4,130,567	1,521,299,491
臺南市	Tainan City	2,272,511,488	4,638,463	742,914	1,118,961,674
高雄市	Kaohsiung City	4,071,091,944	8,721,848	4,498,834	1,646,007,329
宜蘭縣	Yilan County	275,748,250	658,566	2,345,904	99,934,090
新竹縣	Hsinchu County	1,028,423,607	625,615	1,719,691	556,820,189
苗栗縣	Miaoli County	798,478,225	553,091	2,041,105	500,548,769
彰化縣	Changhua County	1,305,994,740	2,778,023	494,091	770,481,784
南投縣	Nantou County	284,282,565	1,389,341	2,192,519	129,286,919
雲林縣	Yunlin County	1,249,967,469	1,624,355	789,262	979,396,154
嘉義縣	Chiayi County	274,613,812	2,245,057	67,187	132,969,052
屏東縣	Pingtung County	376,201,616	4,059,202	1,741,974	102,381,279
臺東縣	Taitung County	80,857,596	399,162	1,167,726	3,638,994
花蓮縣	Hualien County	179,805,357	340,074	3,638,826	20,723,777
澎湖縣	Penghu County	28,496,922	***	429,465	685,931
基隆市	Keelung City	168,195,029	123,550	***	24,381,919
新竹市	Hsinchu City	2,015,079,878	178,856	188,733	1,468,575,705
嘉義市	Chiayi City	206,993,914	124,770	***	26,264,029
金門縣	Kinmen County	56,591,356	73,494	1,536,166	12,569,992
連江縣	Lienchiang County	4,318,736	***	—	369,388

資料來源：財政部財政資訊中心。

說明：1. 自102年(含)起改採「中華民國稅務行業標準分類(第7次修訂)」。
2. 本表自100年起，配合縣市改制直轄市(請參閱編製說明第五點)修正。

附註：***表示不陳示數值以保護個別資料。

Table 3-17. Sources of Business Tax (Cont.2)

(2) Amount of Business Sales—by Industries

Unit : NT\$ 1,000

電力及燃 氣供應業 Electricity and Gas Supply	用水供應及 污染整治業 Water Supply and Remediation Activities	營 造 業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Service Activities	資訊及通訊 傳播業 Information and Communication
656,148,109	168,801,807	1,868,470,971	12,438,393,116	1,003,176,107	335,643,759	782,818,881
671,969,399	140,675,221	1,700,693,637	11,094,274,935	861,595,237	330,788,368	771,835,362
757,289,444	175,761,354	1,977,408,871	13,232,809,550	1,081,059,239	374,784,809	854,531,898
827,740,202	196,607,952	2,086,537,089	13,884,807,436	1,062,622,029	425,706,522	912,141,586
892,924,475	185,033,140	2,101,003,520	13,510,119,778	1,066,634,032	465,712,639	958,813,490
943,843,569	183,139,760	2,068,090,564	13,615,416,271	1,100,833,956	497,166,076	1,009,289,976
1,016,152,977	184,587,593	2,179,524,551	14,254,623,742	1,144,634,011	547,412,225	1,017,032,841
891,550,943	169,756,335	2,229,344,939	13,792,533,480	1,152,721,267	584,632,760	1,026,613,567
48,318,877	14,378,077	342,979,955	1,896,564,727	113,466,766	56,574,666	104,947,377
78,103,506	27,451,401	677,679,668	5,287,089,167	552,369,653	190,254,217	704,910,452
105,835,146	27,741,011	174,532,586	1,146,332,107	148,324,391	47,943,233	14,018,802
106,256,267	19,962,187	273,255,226	1,354,993,664	59,721,964	66,617,062	45,150,079
103,005,497	11,872,263	97,782,712	731,518,954	24,118,361	35,025,152	19,697,578
168,275,911	35,933,091	272,145,795	1,451,711,745	128,473,861	59,669,702	40,934,575
***	1,347,326	31,561,194	90,782,422	9,252,262	11,041,607	3,898,246
11,517,339	3,342,944	49,752,411	236,667,982	9,604,446	10,917,095	19,469,796
47,369,224	1,879,359	29,258,432	172,664,147	6,428,281	6,649,376	5,234,574
39,614,218	6,056,427	47,222,340	352,806,222	13,279,798	12,173,903	9,560,784
14,207,871	1,331,992	16,875,347	82,582,231	4,345,299	11,265,326	4,290,798
28,301,801	3,938,189	50,168,493	138,398,089	11,133,727	5,298,191	4,232,345
9,498,976	2,868,954	17,929,561	81,103,749	5,299,505	4,583,866	1,997,512
14,313,345	4,258,640	27,035,405	169,659,932	4,548,449	16,082,127	5,788,991
2,686,450	450,198	7,831,087	43,286,232	3,474,849	7,956,290	1,993,161
26,755,856	894,460	17,075,515	73,915,686	5,819,733	11,134,428	3,494,011
***	116,620	4,278,447	13,371,911	2,527,928	1,914,493	934,077
***	1,159,008	14,719,147	53,216,236	34,057,538	5,357,456	5,770,526
65,167,977	3,381,718	51,800,800	278,933,709	7,477,345	13,265,377	24,242,696
8,784,730	1,124,583	15,835,052	113,382,393	4,541,110	9,355,305	5,014,691
***	220,786	8,486,460	22,436,918	3,658,599	1,307,954	831,961
***	47,100	1,139,306	1,115,259	797,404	245,935	200,536

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1.Since 2008, the figures have been reclassified based on the seventh revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2011, the details of the content of this table have been revised to be in accord with the redefinition of the status of special municipalities. Please refer to the Introductory Notes for more detailed information.

Note : ***The figures are replaced with asterisks due to a concern of privacy.

表3-17. 營業稅稅源(續3完)

(2) 營利事業銷售額—按行業別分

單位：新臺幣千元

年別及地區別		金融及保險業	不動產業	專業、科學及 技術服務業	支援服務業
CY & Region		Finance and Insurance Activities	Real Estate Activities	Professional, Scientific and Technical Activities	Support Services Activities
97年	2008	2,851,984,543	802,226,843	572,844,892	242,931,639
98年	2009	2,168,019,104	755,252,873	561,238,321	234,017,447
99年	2010	2,266,258,557	870,067,740	643,264,785	295,222,041
100年	2011	2,450,642,160	827,232,312	659,459,521	337,106,624
101年	2012	2,220,329,596	939,271,019	640,901,561	369,390,207
102年	2013	2,179,075,380	1,151,494,415	658,839,109	394,897,519
103年	2014	2,386,807,551	1,141,814,329	680,572,581	440,549,857
104年	2015	2,396,623,923	1,122,023,450	683,343,581	512,941,077
新北市	New Taipei City	106,629,610	149,334,282	74,271,340	36,401,411
臺北市	Taipei City	1,891,714,194	490,933,496	363,999,457	330,108,737
桃園市	Taoyuan City	60,411,106	71,784,312	37,328,814	25,146,441
臺中市	Taichung City	95,663,605	177,897,804	34,513,271	31,666,480
臺南市	Tainan City	39,926,931	44,161,372	11,337,219	12,427,095
高雄市	Kaohsiung City	80,170,686	73,363,258	28,705,316	35,349,053
宜蘭縣	Yilan County	8,246,148	8,094,736	1,732,690	1,788,699
新竹縣	Hsinchu County	10,477,506	23,367,900	78,629,897	6,726,604
苗栗縣	Miaoli County	6,957,325	7,867,026	3,463,351	2,689,279
彰化縣	Changhua County	18,670,880	13,907,897	3,586,567	4,982,122
南投縣	Nantou County	6,142,155	2,862,148	1,313,847	1,367,199
雲林縣	Yunlin County	9,379,545	6,530,965	1,741,599	2,182,908
嘉義縣	Chiayi County	5,681,153	2,554,162	1,127,936	3,289,169
屏東縣	Pingtung County	9,766,949	4,451,875	1,897,650	2,201,780
臺東縣	Taitung County	2,411,790	2,362,158	469,298	948,540
花蓮縣	Hualien County	5,237,977	4,883,883	1,069,918	1,771,802
澎湖縣	Penghu County	867,844	***	77,958	727,714
基隆市	Keelung City	5,589,817	2,556,481	1,524,663	1,721,215
新竹市	Hsinchu City	24,513,254	26,484,047	34,113,220	8,822,366
嘉義市	Chiayi City	7,630,935	5,393,556	2,127,913	1,899,263
金門縣	Kinmen County	524,145	2,567,950	239,133	678,759
連江縣	Lienchiang County	10,370	***	72,523	44,441

Table 3-17. Sources of Business Tax (Cont.3 End)

(2) Amount of Business Sales—by Industries

Unit : NT\$ 1,000

公共行政及國防； 強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社 會工作服務業 Human Health and Social Work Activities	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services Activities	其他不能 歸類之行業 Activities Not Adequately Defined
1,112,181	5,242,490	2,814,551	69,021,712	170,775,843	236,762,154
2,563,240	6,121,118	3,460,688	72,198,918	164,486,362	25,684,243
***	6,878,654	4,491,984	68,925,874	182,157,655	***
***	7,910,421	4,783,350	71,340,392	198,340,568	***
***	9,701,611	5,552,087	75,171,905	212,901,471	***
1,952,129	10,542,242	6,174,867	80,011,133	221,787,954	23,902,965
2,697,830	12,186,843	6,572,468	80,621,772	231,831,287	10,364,444
2,817,829	14,466,972	12,272,288	87,443,875	238,580,528	12,905,400
***	1,315,683	792,766	9,831,447	25,573,927	***
25,249	5,456,269	4,118,291	30,707,609	86,552,178	3,553,932
***	1,813,418	***	5,853,427	18,573,082	***
***	1,823,809	713,168	9,957,033	23,035,830	***
***	656,387	203,537	4,330,016	11,437,363	***
—	1,928,209	3,473,874	7,861,329	23,259,974	607,554
—	86,356	24,628	1,505,968	2,948,456	***
—	104,386	87,995	2,657,110	5,853,214	81,488
—	70,926	***	1,214,026	3,499,741	***
***	177,530	37,109	1,391,164	8,099,128	***
—	63,572	27,384	2,004,081	2,510,381	224,155
—	89,154	***	1,731,132	4,058,319	***
—	***	***	733,453	2,268,171	375,295
—	***	34,738	2,681,895	4,974,964	***
—	45,906	17,524	370,022	1,265,328	82,881
—	30,089	86,875	1,158,826	1,701,938	71,682
***	11,297	***	142,775	393,531	5,922
—	***	22,502	934,103	2,086,862	***
—	384,682	***	1,406,847	5,924,793	***
—	191,137	26,266	832,448	4,249,027	***
—	***	***	104,092	270,211	11,749
—	***	—	35,073	44,108	—