

表3-18. 營業稅稅源 (1/4)

(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 and Animal Husbandry	礦業及土石 採 取 業 Mining and Quarrying	製 造 業 Manufacturing
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
105年底 2016	1,374,701	11,560	1,040	143,712
106年底 2017	1,404,338	11,241	1,027	143,717
107年底 2018	1,434,466	11,201	995	144,129
108年底 2019	1,465,156	11,440	980	144,293
109年底 2020	1,507,148	10,927	992	144,510
新北市 New Taipei City	236,270	423	89	31,988
臺北市 Taipei City	239,069	447	70	8,268
桃園市 Taoyuan City	123,996	593	65	12,956
臺中市 Taichung City	204,224	585	99	29,287
臺南市 Tainan City	117,899	494	38	12,965
高雄市 Kaohsiung City	171,873	2,668	104	10,779
宜蘭縣 Yilan County	28,281	764	81	2,080
新竹縣 Hsinchu County	30,901	223	35	3,079
苗栗縣 Miaoli County	27,854	262	63	2,674
彰化縣 Changhua County	74,924	1,015	20	17,134
南投縣 Nantou County	26,405	535	34	1,813
雲林縣 Yunlin County	32,996	708	30	2,366
嘉義縣 Chiayi County	22,289	507	14	2,010
屏東縣 Pingtung County	41,590	721	34	1,698
臺東縣 Taitung County	13,838	355	50	370
花蓮縣 Hualien County	21,353	399	131	675
澎湖縣 Penghu County	6,986	30	5	230
基隆市 Keelung City	19,071	24	4	677
新竹市 Hsinchu City	28,255	64	18	2,484
嘉義市 Chiayi City	18,221	59	4	768
金門縣 Kinmen County	19,760	42	4	180
連江縣 Lienchiang County	1,093	9	-	29

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.自107年（含）起改採「中華民國稅務行業標準分類（第8次修訂）」。
 - 3.本表行業係以「中華民國稅務行業標準分類（第8次修訂）」列示，過去各年度行業名稱雖略有不同，但統計範圍大致相同。
 - 4.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 3-18. Sources of Business Tax (1/4)
(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	營建工程業 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	出版、影音製作、傳播及資訊服務業 Information and Communication
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
942	7,149	114,407	661,539	29,324	139,687	19,104
1,162	7,238	118,411	668,332	31,489	146,466	20,194
1,436	7,379	122,245	672,736	32,555	152,200	21,271
1,753	7,546	127,095	678,410	33,216	157,098	22,653
2,059	7,665	133,041	689,172	34,098	165,490	24,054
158	1,021	24,636	106,555	6,716	19,424	4,033
252	585	11,908	113,664	5,692	22,841	10,933
80	857	12,766	56,242	2,933	12,762	1,222
194	935	17,770	89,562	3,678	20,434	2,616
236	653	9,221	53,436	1,500	15,770	890
162	1,216	16,449	80,666	5,491	20,135	1,638
15	123	3,467	11,684	685	4,184	194
70	163	3,450	12,666	464	3,774	393
58	219	3,367	12,166	492	3,527	182
235	426	5,735	31,245	1,055	6,184	315
44	149	2,605	11,999	479	4,226	166
206	242	3,893	16,655	561	3,169	150
81	195	2,574	10,229	627	2,561	91
170	324	4,027	19,073	613	7,063	179
13	61	1,085	5,952	163	3,125	74
14	111	2,274	9,194	426	4,253	133
1	22	549	2,865	246	1,561	47
6	124	2,220	8,193	1,246	2,773	178
35	139	2,685	12,066	405	3,590	425
23	70	1,321	8,641	352	2,738	134
5	26	902	16,111	183	1,067	52
1	4	137	308	91	329	9

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1.Since 2013, the figures have been reclassified based on the seventh revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2018, the figures have been reclassified based on the eighth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

3.The industrial classification in this table are based on the eighth revision of "The Standard Industrial Classification on Taxation of the Republic of China." For the figures prior to 2018, the name of industrial classification may be slightly varied due to the revision, however, the statistical range is roughly the same.

4.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3-18. 營業稅稅源 (2/4)

(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	Financial and Insurance Activities	Real Estate Activities	Professional, Scientific and Technical Activities	Support Service Activities
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
105年底 2016	30,794	33,796	44,321	28,734
106年底 2017	32,522	35,072	46,246	29,705
107年底 2018	34,333	36,726	48,331	30,536
108年底 2019	36,088	39,028	50,758	31,366
109年底 2020	39,275	42,288	53,885	31,901
新北市 New Taipei City	5,669	6,077	8,787	4,374
臺北市 Taipei City	15,411	9,117	18,158	5,419
桃園市 Taoyuan City	2,539	3,800	3,595	3,112
臺中市 Taichung City	4,277	6,630	7,367	4,321
臺南市 Tainan City	2,353	3,189	3,112	2,361
高雄市 Kaohsiung City	3,564	3,888	4,703	3,833
宜蘭縣 Yilan County	248	863	656	603
新竹縣 Hsinchu County	851	1,131	989	573
苗栗縣 Miaoli County	255	644	497	543
彰化縣 Changhua County	1,095	1,489	1,175	1,027
南投縣 Nantou County	238	448	494	499
雲林縣 Yunlin County	311	682	557	449
嘉義縣 Chiayi County	191	296	312	490
屏東縣 Pingtung County	396	729	656	897
臺東縣 Taitung County	103	256	250	433
花蓮縣 Hualien County	193	573	395	550
澎湖縣 Penghu County	37	197	89	584
基隆市 Keelung City	216	290	459	410
新竹市 Hsinchu City	976	1,041	965	690
嘉義市 Chiayi City	291	720	490	436
金門縣 Kinmen County	58	225	154	242
連江縣 Lienchiang County	3	3	25	55

Table 3-18. Sources of Business Tax (2/4)

(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 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 Service Activities	其他不能 歸類之行業 Activities Not Adequately Defined
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
13	2,250	767	23,879	77,628	4,055
12	2,950	976	25,985	80,714	879
12	3,581	1,060	30,569	83,041	130
13	4,187	1,216	32,994	84,940	82
13	4,769	1,408	34,293	87,259	49
2	597	164	5,173	10,349	35
4	1,227	304	4,925	9,834	10
2	329	79	2,879	7,185	-
2	555	210	4,036	11,664	2
1	338	103	2,594	8,645	-
-	534	211	3,822	12,009	1
-	55	45	676	1,858	-
-	159	39	825	2,017	-
-	63	16	809	2,017	-
1	165	37	1,633	4,938	-
-	56	17	888	1,715	-
-	60	18	790	2,149	-
-	37	11	545	1,517	1
-	166	47	1,415	3,382	-
-	38	12	615	883	-
-	60	29	661	1,282	-
1	17	2	189	314	-
-	53	12	560	1,626	-
-	167	27	618	1,860	-
-	73	18	455	1,628	-
-	12	7	151	339	-
-	8	-	34	48	-

表3-18. 營業稅稅源 (3/4)
(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 and Animal Husbandry	礦業及土石 採取業 Mining and Quarrying	製造業 Manufacturing
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
105年	2016	38,405,323,784	47,286,877	43,723,041	13,608,109,303
106年	2017	40,302,751,919	54,286,944	43,619,806	14,493,296,767
107年	2018	42,744,652,799	56,225,539	49,810,390	15,322,653,936
108年	2019	43,102,010,209	57,507,063	52,498,005	14,965,542,529
109年	2020	43,739,516,643	56,995,464	50,784,706	14,945,619,746
新北市	New Taipei City	5,224,613,378	3,519,636	3,220,142	1,620,586,032
臺北市	Taipei City	13,767,719,627	12,155,768	9,008,303	1,708,003,386
桃園市	Taoyuan City	3,951,495,824	3,557,933	2,367,358	1,856,803,902
臺中市	Taichung City	4,384,414,171	3,197,623	5,952,287	1,663,360,895
臺南市	Tainan City	2,377,455,710	6,616,908	(D)	1,048,462,051
高雄市	Kaohsiung City	4,522,659,677	10,180,037	(D)	1,797,979,097
宜蘭縣	Yilan County	295,255,819	922,662	2,355,446	87,160,487
新竹縣	Hsinchu County	1,337,429,076	358,501	2,048,899	768,667,628
苗栗縣	Miaoli County	775,737,323	826,556	1,721,593	444,236,567
彰化縣	Changhua County	1,360,227,989	2,944,941	(D)	750,055,139
南投縣	Nantou County	312,737,296	1,752,597	1,914,000	138,919,062
雲林縣	Yunlin County	1,054,307,150	1,961,742	891,271	724,121,648
嘉義縣	Chiayi County	313,349,223	2,533,995	92,386	132,407,631
屏東縣	Pingtung County	434,940,368	4,465,533	2,167,879	115,344,165
臺東縣	Taitung County	80,431,936	672,543	1,289,661	3,791,053
花蓮縣	Hualien County	197,178,294	492,987	3,289,847	28,133,587
澎湖縣	Penghu County	37,000,882	163,904	229,442	685,275
基隆市	Keelung City	182,680,709	90,073	3,667,372	20,679,336
新竹市	Hsinchu City	2,838,975,065	263,491	554,826	1,998,060,045
嘉義市	Chiayi City	231,559,607	247,496	196,356	26,631,196
金門縣	Kinmen County	52,743,231	59,584	1,149,115	11,047,067
連江縣	Lienchiang County	6,604,287	10,954	-	484,497

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. 自107年（含）起改採「中華民國稅務行業標準分類（第8次修訂）」。
 3. 本表行業係以「中華民國稅務行業標準分類（第8次修訂）」列示，過去各年度行業名稱雖略有不同，但統計範圍大致相同。
 4. 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：(D)表示不陳示數值以保護個別資料。

Table 3-18. Sources of Business Tax (3/4)
(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	營建工程業 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	出版、影音製作、傳播及資訊服務業 Information and Communication
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
794,505,625	174,006,834	2,151,690,521	13,604,666,055	1,151,020,746	626,973,836	1,062,448,097
842,694,427	207,819,503	2,146,337,417	14,360,351,249	1,228,140,540	662,503,519	1,122,341,123
905,390,763	215,836,879	2,328,468,930	15,132,460,563	1,282,033,535	694,217,386	1,232,398,172
944,845,816	202,806,696	2,480,630,901	15,248,561,414	1,285,736,589	731,836,617	1,284,148,472
907,392,646	207,439,928	2,682,886,832	15,522,776,771	1,193,333,191	704,118,794	1,342,336,598
56,225,762	19,628,201	408,029,628	2,170,903,541	137,909,344	74,653,879	122,119,248
103,964,557	24,218,204	718,714,166	5,981,499,880	491,495,955	202,260,219	989,002,342
95,299,120	33,837,628	215,877,447	1,162,691,902	186,670,310	55,124,034	15,244,762
113,018,905	24,668,548	341,010,281	1,515,165,586	62,227,157	89,907,316	47,058,851
102,391,131	14,158,732	142,263,668	791,063,222	27,117,121	46,158,519	17,853,434
146,012,260	48,303,231	344,432,120	1,548,051,319	133,350,136	69,647,159	38,536,946
316,119	1,764,533	37,730,969	103,709,911	10,664,388	16,873,152	3,657,384
12,608,207	3,798,574	58,262,473	300,785,298	12,186,532	16,080,442	38,317,734
54,628,919	2,430,572	36,392,517	179,450,344	6,469,537	9,198,168	4,596,295
39,410,135	8,066,350	65,460,380	385,001,213	15,800,151	16,817,133	8,460,994
12,379,120	1,419,072	23,293,780	89,031,894	5,210,954	13,820,576	3,707,112
31,305,859	6,352,493	66,474,342	163,543,022	12,495,481	7,975,116	4,902,460
8,279,667	3,081,616	27,686,416	100,275,574	12,769,897	5,927,960	1,031,834
15,499,404	5,371,505	40,574,064	192,169,804	5,142,451	16,795,838	5,047,934
2,528,265	439,715	10,054,087	36,412,382	3,583,879	10,147,836	1,842,465
29,808,510	1,023,806	22,568,789	69,975,747	5,189,942	13,404,578	3,251,758
(D)	(D)	5,455,009	16,445,037	3,351,744	3,732,885	864,848
9,655,890	2,015,874	17,435,859	55,139,244	44,337,831	6,879,833	4,804,729
64,187,456	4,689,364	67,895,962	520,152,915	7,948,412	15,712,039	25,625,289
7,713,875	1,667,211	23,905,746	118,810,284	4,931,399	10,162,647	5,470,671
886,617	288,278	7,627,632	20,759,629	3,026,042	2,334,363	786,843
(D)	(D)	1,741,497	1,739,020	1,454,530	505,102	152,666

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1.Since 2013, the figures have been reclassified based on the seventh revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2018, the figures have been reclassified based on the eighth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

3.The industrial classification in this table are based on the eighth revision of "The Standard Industrial Classification on Taxation of the Republic of China." For the figures prior to 2018, the name of industrial classification may be slightly varied due to the revision, however, the statistical range is roughly the same.

4.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 : (D)The figures are replaced with asterisks due to a concern of privacy.

表3-18. 營業稅稅源 (4/4)
(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		Financial and Insurance Activities	Real Estate Activities	Professional, Scientific and Technical Activities	Support Service Activities
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
105年	2016	2,277,438,323	1,064,143,422	708,876,667	541,687,315
106年	2017	2,240,216,922	1,167,513,741	716,625,598	581,977,724
107年	2018	2,503,332,278	1,253,256,993	779,310,047	543,607,569
108年	2019	2,596,533,438	1,448,664,031	788,896,039	558,918,430
109年	2020	2,600,265,595	1,710,386,356	819,687,776	542,722,594
新北市	New Taipei City	122,398,010	276,776,247	101,888,153	51,617,658
臺北市	Taipei City	2,023,725,020	631,879,243	442,576,858	307,139,342
桃園市	Taoyuan City	67,174,007	128,140,360	51,026,119	34,166,053
臺中市	Taichung City	116,073,082	261,640,424	50,075,897	39,709,210
臺南市	Tainan City	47,558,105	76,380,097	16,185,995	17,222,184
高雄市	Kaohsiung City	95,994,135	146,215,251	31,988,270	42,304,759
宜蘭縣	Yilan County	9,070,719	10,512,107	2,248,095	2,559,759
新竹縣	Hsinchu County	12,345,133	41,490,793	49,675,342	8,288,406
苗栗縣	Miaoli County	8,047,264	11,089,351	5,770,940	3,558,255
彰化縣	Changhua County	20,128,435	24,381,606	5,327,795	5,357,972
南投縣	Nantou County	7,344,734	4,688,701	1,526,612	1,742,753
雲林縣	Yunlin County	9,985,060	13,447,037	1,951,517	2,772,295
嘉義縣	Chiayi County	5,686,691	3,741,181	1,747,227	4,500,541
屏東縣	Pingtung County	9,687,480	7,517,219	2,634,704	2,938,391
臺東縣	Taitung County	2,597,260	3,186,777	750,537	984,416
花蓮縣	Hualien County	5,438,748	7,246,393	1,791,397	1,537,657
澎湖縣	Penghu County	888,987	(D)	144,923	1,200,576
基隆市	Keelung City	5,440,029	3,702,737	1,518,552	2,700,885
新竹市	Hsinchu City	21,326,725	42,001,445	48,443,072	9,176,300
嘉義市	Chiayi City	8,647,983	12,398,926	1,992,595	2,301,492
金門縣	Kinmen County	673,648	2,241,642	365,185	853,391
連江縣	Lienchiang County	34,339	(D)	57,991	90,298

Table 3-18. Sources of Business Tax (4/4)
(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 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 Service Activities	其他不能 歸類之行業 Activities Not Adequately Defined
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
2,599,400	16,263,533	27,573,751	87,200,076	235,892,757	179,217,604
2,631,699	16,835,559	28,682,054	93,728,685	244,932,453	48,216,190
3,271,485	20,333,059	31,518,601	105,235,133	246,590,055	38,701,485
4,157,039	22,170,505	34,324,859	115,500,588	261,786,567	16,944,613
4,534,310	23,712,857	34,660,071	114,259,663	258,431,747	17,170,996
(D)	2,437,463	2,259,747	14,767,696	28,889,158	(D)
(D)	8,779,532	6,707,486	38,260,060	64,203,945	(D)
362,701	2,388,137	559,057	8,637,578	30,442,059	1,125,355
242,085	3,289,937	2,677,687	13,100,855	29,526,866	2,510,679
(D)	1,225,541	655,549	6,276,414	13,516,500	1,165,831
-	2,305,023	20,080,884	9,322,901	29,360,465	(D)
-	154,693	42,336	1,881,703	3,409,045	222,311
-	402,575	270,918	3,277,214	8,236,220	328,187
-	108,183	162,870	1,699,190	4,993,163	357,040
(D)	347,322	496,595	2,106,855	9,065,711	781,888
-	68,909	30,888	2,738,293	2,963,523	184,715
-	157,145	51,648	1,381,796	4,351,029	186,189
-	43,698	(D)	612,221	2,686,451	(D)
-	627,490	144,010	2,784,412	5,606,869	421,216
-	62,045	19,745	591,316	1,390,543	87,412
-	130,483	199,750	1,789,920	1,820,322	84,073
(D)	26,310	(D)	316,092	453,077	28,282
-	89,067	76,553	1,162,763	2,551,448	732,634
-	772,401	105,375	2,104,985	9,686,530	268,434
-	277,948	52,573	1,229,109	4,777,703	144,397
-	15,550	6,164	175,141	440,639	6,700
-	3,405	-	43,151	60,480	1,567