

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	總 計	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
End of CY & Region	Grand Total			
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
110年底 2021	1,556,890	10,388	1,017	145,088
111年底 2022	1,596,278	10,805	1,021	145,486
112年底 2023	1,647,005	11,133	1,015	143,911
113年底 2024	1,673,211	11,363	1,026	141,987
新北市 New Taipei City	262,908	428	82	30,122
臺北市 Taipei City	251,798	448	61	8,281
桃園市 Taoyuan City	143,927	654	85	13,154
臺中市 Taichung City	233,292	676	93	28,503
臺南市 Tainan City	132,287	623	45	12,796
高雄市 Kaohsiung City	192,752	1,739	129	11,119
宜蘭縣 Yilan County	31,691	754	65	2,085
新竹縣 Hsinchu County	36,300	259	53	3,120
苗栗縣 Miaoli County	30,928	281	62	2,644
彰化縣 Changhua County	80,625	1,189	20	16,665
南投縣 Nantou County	28,743	596	36	1,810
雲林縣 Yunlin County	36,570	1,079	27	2,465
嘉義縣 Chiayi County	24,732	642	17	2,049
屏東縣 Pingtung County	47,137	874	46	1,809
臺東縣 Taitung County	15,285	413	48	414
花蓮縣 Hualien County	23,149	447	112	667
澎湖縣 Penghu County	8,089	36	6	230
基隆市 Keelung City	20,298	21	7	637
新竹市 Hsinchu City	31,688	73	22	2,444
嘉義市 Chiayi City	20,130	70	4	764
金門縣 Kinmen County	19,652	49	6	175
連江縣 Lienchiang County	1,230	12	-	34

資料來源：財政部財政資訊中心。

說明：1. 自107年(含)起改採「中華民國稅務行業標準分類(第8次修訂)」。
 2. 自112年(含)起改採「中華民國稅務行業標準分類(第9次修訂)」。
 3. 本表行業係以「中華民國稅務行業標準分類(第9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。

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	出版影音及 資通訊業 Information and Communication
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
2,448	7,847	140,415	707,836	34,887	172,244	25,585
2,819	8,081	149,237	718,966	36,001	176,157	26,322
3,091	8,324	158,021	731,465	37,212	182,739	27,142
3,317	8,484	167,223	734,176	38,549	186,811	27,991
222	1,198	29,778	115,736	6,992	22,399	5,030
444	583	13,119	113,037	5,771	23,857	12,323
108	979	16,486	62,348	3,876	14,714	1,592
340	1,013	23,620	99,674	4,526	23,280	3,067
356	745	12,583	57,233	1,890	17,800	1,033
303	1,325	21,020	87,981	6,099	22,902	1,883
43	127	4,381	12,472	805	4,813	235
100	196	4,290	14,126	639	4,571	449
77	248	4,220	12,699	611	4,125	192
380	479	7,285	32,797	1,261	6,940	357
110	151	3,244	12,452	539	4,783	173
322	273	4,765	17,488	683	3,522	163
143	204	3,188	10,980	611	2,944	111
203	334	5,416	20,398	806	8,265	208
17	75	1,468	6,011	207	3,582	86
26	114	2,804	9,515	523	4,576	141
11	32	711	3,004	253	2,040	48
7	131	2,607	8,317	1,271	2,983	209
53	169	3,412	12,931	471	3,991	476
44	70	1,711	9,132	451	3,069	143
7	32	952	15,511	178	1,271	66
1	6	163	334	86	384	6

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1.Since 2018, the figures have been reclassified based on the eighth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2023, the figures have been reclassified based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

3.The industrial classification in this table are based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China." For the figures prior to 2023, the name of industrial classification may be slightly varied due to the revision, however, the statistical range is roughly the same.

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
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
110年底	2021	42,196	44,811	57,209	32,986
111年底	2022	45,185	46,632	60,184	33,909
112年底	2023	48,162	47,919	63,405	35,117
113年底	2024	51,817	49,500	66,345	36,098
新北市	New Taipei City	7,763	7,244	11,102	5,194
臺北市	Taipei City	18,794	9,843	21,224	5,604
桃園市	Taoyuan City	3,775	4,878	4,717	3,676
臺中市	Taichung City	6,325	7,868	9,658	5,052
臺南市	Tainan City	3,033	3,785	3,890	2,660
高雄市	Kaohsiung City	4,658	4,575	5,796	4,328
宜蘭縣	Yilan County	333	1,055	791	674
新竹縣	Hsinchu County	1,380	1,486	1,266	693
苗栗縣	Miaoli County	355	853	610	579
彰化縣	Changhua County	1,513	1,749	1,426	1,215
南投縣	Nantou County	337	461	570	542
雲林縣	Yunlin County	395	798	692	503
嘉義縣	Chiayi County	227	360	392	559
屏東縣	Pingtung County	481	780	775	1,016
臺東縣	Taitung County	108	296	324	484
花蓮縣	Hualien County	232	594	483	573
澎湖縣	Penghu County	37	242	142	696
基隆市	Keelung City	250	306	531	484
新竹市	Hsinchu City	1,348	1,261	1,160	765
嘉義市	Chiayi City	405	787	581	454
金門縣	Kinmen County	65	274	182	279
連江縣	Lienchiang County	3	5	33	68

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
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
12	5,377	1,608	35,372	89,564	-
12	5,972	1,841	36,052	91,596	-
12	6,774	2,183	43,896	94,619	865
12	7,448	2,556	41,431	96,996	81
2	1,009	366	6,316	11,901	24
3	1,672	386	6,039	10,291	18
2	561	147	3,813	8,351	11
2	946	310	4,890	13,444	5
1	625	316	3,163	9,709	1
-	819	410	4,402	13,257	7
-	109	67	878	2,004	-
-	278	49	1,015	2,330	-
-	118	29	1,032	2,193	-
1	241	75	1,807	5,225	-
-	76	40	963	1,859	1
-	109	74	931	2,281	-
-	45	42	631	1,587	-
-	227	81	1,696	3,720	2
-	58	21	662	1,011	-
-	98	40	759	1,444	1
1	21	5	221	353	-
-	79	25	662	1,760	11
-	214	40	787	2,071	-
-	112	25	559	1,749	-
-	22	8	169	406	-
-	9	-	36	50	-

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
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
110年	2021	50,845,262,852	63,862,272	55,955,822	18,423,857,568
111年	2022	55,552,378,299	70,909,386	62,295,709	20,105,897,695
112年	2023	54,721,219,930	78,939,026	90,435,777	18,357,222,113
113年	2024	59,896,315,079	84,091,993	231,929,674	19,872,503,545
新北市	New Taipei City	7,321,315,952	3,684,406	4,607,660	2,036,497,714
臺北市	Taipei City	18,388,719,137	21,226,474	17,432,650	2,148,222,912
桃園市	Taoyuan City	6,026,692,279	3,178,632	3,789,249	2,907,602,995
臺中市	Taichung City	5,703,029,526	5,191,495	6,511,963	1,843,401,411
臺南市	Tainan City	3,014,317,910	8,061,803	(D)	1,188,318,377
高雄市	Kaohsiung City	6,053,643,768	20,278,667	167,701,123	2,226,791,669
宜蘭縣	Yilan County	372,576,102	767,901	2,170,515	102,754,481
新竹縣	Hsinchu County	1,833,467,142	751,490	3,176,186	1,006,086,098
苗栗縣	Miaoli County	998,121,752	1,060,400	1,915,966	458,673,539
彰化縣	Changhua County	1,631,881,796	3,990,018	(D)	803,129,753
南投縣	Nantou County	383,419,282	2,165,168	(D)	146,832,761
雲林縣	Yunlin County	1,450,052,322	3,846,060	1,236,068	1,026,065,847
嘉義縣	Chiayi County	398,283,375	2,826,429	222,017	146,206,738
屏東縣	Pingtung County	549,973,285	4,633,423	(D)	135,814,430
臺東縣	Taitung County	94,465,350	824,181	1,194,431	5,780,661
花蓮縣	Hualien County	232,601,245	603,451	2,640,779	32,131,488
澎湖縣	Penghu County	45,054,827	128,782	(D)	826,015
基隆市	Keelung City	250,766,935	126,727	(D)	28,409,591
新竹市	Hsinchu City	4,779,413,264	225,375	842,501	3,579,963,122
嘉義市	Chiayi City	305,771,921	329,390	(D)	34,788,036
金門縣	Kinmen County	53,825,748	179,647	(D)	13,366,219
連江縣	Lienchiang County	8,922,161	12,074	-	839,686

資料來源：財政部財政資訊中心。

說明：1.自107年(含)起改採「中華民國稅務行業標準分類(第8次修訂)」。
2.自112年(含)起改採「中華民國稅務行業標準分類(第9次修訂)」。
3.本表行業係以「中華民國稅務行業標準分類(第9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。

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	出版影音及 資通訊業 Information and Communication
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
964,980,110	240,165,712	3,073,187,125	17,548,131,222	1,618,716,431	695,293,592	1,514,262,982
1,179,535,896	257,616,535	3,599,602,824	18,728,384,089	1,960,328,003	821,093,221	1,669,404,738
1,505,305,148	248,112,696	3,875,434,990	18,261,228,477	1,611,760,175	957,333,174	1,746,297,588
1,693,863,577	268,270,419	4,355,301,054	19,543,667,091	1,780,510,069	1,026,293,363	1,881,939,931
122,213,182	30,879,174	666,275,217	3,074,246,122	164,372,338	111,704,599	198,733,091
137,690,298	33,779,472	1,107,692,545	7,257,616,074	800,332,152	309,252,497	1,414,853,320
158,041,768	38,494,584	375,372,084	1,559,913,700	321,915,482	88,644,982	24,739,784
238,734,869	32,981,992	605,033,464	1,865,753,560	83,465,389	134,639,835	61,095,171
185,217,882	18,801,482	236,765,460	977,278,068	38,236,284	66,442,427	19,671,726
244,930,313	59,804,928	547,830,228	1,893,782,166	172,189,078	98,160,364	39,779,978
685,344	2,167,617	56,360,261	122,156,504	11,856,781	23,853,051	4,385,987
19,466,913	4,035,126	105,897,074	421,014,096	21,501,624	24,492,570	35,699,857
183,477,244	3,631,395	64,556,240	206,641,608	8,104,573	14,809,228	5,058,522
92,910,572	10,748,970	101,566,906	440,655,840	18,512,800	23,496,049	9,899,445
25,848,691	1,622,482	36,335,602	106,093,020	5,923,703	16,508,549	4,009,440
39,332,846	8,049,942	93,462,371	196,291,048	16,387,129	10,248,555	5,195,426
21,114,268	4,469,550	40,587,663	127,651,147	16,479,853	8,926,031	1,032,271
32,815,946	6,546,320	62,282,872	222,974,066	8,411,440	20,962,105	5,200,776
(D)	659,267	14,762,306	37,234,387	4,409,543	9,759,400	2,002,699
(D)	1,180,800	34,860,399	76,246,170	7,196,156	12,420,640	3,475,528
1,568,460	237,753	8,619,445	19,207,664	4,187,071	2,942,535	859,314
(D)	2,132,447	26,257,256	64,361,518	54,191,867	9,722,326	5,074,542
97,859,608	6,223,555	122,566,429	716,328,735	11,268,288	23,881,040	34,364,334
20,195,891	1,412,173	34,729,880	141,995,950	5,389,825	13,634,801	5,887,566
(D)	338,628	10,329,222	14,276,043	4,676,945	1,627,278	794,190
(D)	72,762	3,158,126	1,949,606	1,501,748	164,500	126,962

Source : Fiscal Information Agency, Ministry of Finance.

Explanation : 1.Since 2018, the figures have been reclassified based on the eighth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

2.Since 2023, the figures have been reclassified based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

3.The industrial classification in this table are based on the ninth revision of "The Standard Industrial Classification on Taxation of the Republic of China." For the figures prior to 2023, the name of industrial classification may be slightly varied due to the revision, however, the statistical range is roughly the same.

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
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
110年	2021	2,739,939,259	1,856,089,001	1,007,430,345	591,585,942
111年	2022	3,146,583,560	1,771,000,046	1,019,507,460	636,843,951
112年	2023	3,679,302,025	1,934,176,287	1,089,420,403	710,661,497
113年	2024	4,189,034,196	2,455,579,296	1,170,357,286	739,523,438
新北市	New Taipei City	206,587,218	399,529,297	147,373,180	75,695,000
臺北市	Taipei City	3,159,097,321	767,727,596	632,603,061	410,866,800
桃園市	Taoyuan City	129,207,876	245,890,434	58,903,198	52,895,177
臺中市	Taichung City	215,865,937	409,410,774	77,663,464	57,473,600
臺南市	Tainan City	79,334,826	110,502,221	28,119,395	23,266,776
高雄市	Kaohsiung City	159,659,756	238,859,628	49,298,562	55,703,478
宜蘭縣	Yilan County	14,540,539	16,953,675	3,469,472	3,358,107
新竹縣	Hsinchu County	26,010,074	55,583,079	81,523,307	11,493,333
苗栗縣	Miaoli County	12,456,897	19,669,370	5,605,373	4,340,060
彰化縣	Changhua County	55,580,022	40,406,614	7,560,754	7,107,349
南投縣	Nantou County	15,524,810	7,248,654	2,701,908	2,192,177
雲林縣	Yunlin County	15,330,280	20,387,117	2,997,086	3,607,366
嘉義縣	Chiayi County	7,865,212	8,528,429	2,139,613	5,114,809
屏東縣	Pingtung County	14,564,715	13,356,417	3,282,352	3,922,156
臺東縣	Taitung County	3,780,206	5,000,088	965,684	1,293,477
花蓮縣	Hualien County	7,886,390	9,297,334	2,519,035	1,731,207
澎湖縣	Penghu County	(D)	2,050,907	184,149	1,410,257
基隆市	Keelung City	7,517,417	2,737,937	2,487,248	3,541,599
新竹市	Hsinchu City	41,205,561	60,881,666	57,594,758	10,097,429
嘉義市	Chiayi City	14,536,653	18,806,721	2,670,856	3,223,494
金門縣	Kinmen County	1,043,773	2,663,542	385,326	872,054
連江縣	Lienchiang County	(D)	87,795	309,505	317,732

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
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
5,630,589	24,212,917	36,821,492	101,993,143	264,389,135	18,758,193
5,570,120	29,298,642	40,525,446	126,625,179	280,018,734	41,337,065
5,727,600	34,488,325	44,793,801	150,159,946	306,530,686	33,890,194
5,133,387	38,233,131	50,307,352	159,710,512	321,933,815	28,131,953
4,614,608	5,839,277	4,658,995	21,100,725	38,824,317	3,879,830
21,577	14,305,068	8,967,970	59,761,928	81,900,580	5,368,844
325,159	3,302,738	1,290,416	11,210,085	39,584,285	2,389,650
111,904	5,903,446	4,654,146	15,361,162	35,720,991	4,054,954
(D)	1,932,743	2,464,620	8,187,077	16,804,225	(D)
-	2,838,418	24,114,356	12,856,306	36,673,644	2,391,106
-	175,085	177,245	2,831,804	3,613,240	298,492
-	914,546	399,124	4,774,039	10,254,748	393,858
-	190,173	254,761	2,224,419	5,208,226	243,759
(D)	515,395	686,596	2,665,429	10,935,294	(D)
-	82,902	243,202	3,363,199	3,845,227	(D)
-	215,909	393,210	1,753,212	4,748,765	504,085
-	47,246	355,563	1,054,891	3,056,184	605,460
-	262,076	333,080	3,408,662	6,579,282	(D)
-	57,582	27,730	1,304,239	1,612,799	(D)
-	154,368	410,547	1,507,417	2,138,371	(D)
(D)	(D)	(D)	310,508	268,150	38,967
-	117,851	286,748	1,330,167	3,161,862	204,397
-	1,039,171	394,772	2,803,915	11,583,385	289,619
-	283,711	(D)	1,750,237	5,186,594	658,881
-	30,934	(D)	106,698	207,342	90,616
-	(D)	-	44,394	26,305	7,877