

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
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
114年底 2025	1,700,060	11,527	1,007	139,965
新北市 New Taipei City	267,550	428	79	29,461
臺北市 Taipei City	254,385	440	61	8,236
桃園市 Taoyuan City	147,770	680	83	13,145
臺中市 Taichung City	237,881	688	98	27,962
臺南市 Tainan City	134,666	639	43	12,594
高雄市 Kaohsiung City	196,461	1,686	121	11,104
宜蘭縣 Yilan County	32,089	755	70	2,037
新竹縣 Hsinchu County	37,214	269	53	3,070
苗栗縣 Miaoli County	31,241	292	58	2,599
彰化縣 Changhua County	81,220	1,191	19	16,339
南投縣 Nantou County	29,023	599	38	1,807
雲林縣 Yunlin County	36,935	1,148	26	2,439
嘉義縣 Chiayi County	25,361	694	17	2,033
屏東縣 Pingtung County	47,869	864	44	1,823
臺東縣 Taitung County	15,491	414	47	401
花蓮縣 Hualien County	23,302	475	105	682
澎湖縣 Penghu County	8,189	36	6	224
基隆市 Keelung City	20,419	17	5	643
新竹市 Hsinchu City	32,363	83	24	2,411
嘉義市 Chiayi City	20,496	70	5	754
金門縣 Kinmen County	18,899	46	5	170
連江縣 Lienchiang County	1,236	13	-	31

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
1,436	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
3,417	8,708	175,362	733,772	39,872	192,463	28,863
224	1,202	31,184	116,051	7,095	23,418	5,239
449	608	13,534	112,064	5,936	24,306	12,637
127	1,022	17,483	63,005	4,138	15,207	1,651
365	1,028	25,043	99,984	4,810	24,035	3,180
374	758	13,376	57,263	1,995	18,174	1,073
297	1,335	22,033	88,189	6,206	24,119	1,932
41	139	4,547	12,489	823	4,925	243
93	212	4,461	14,264	685	4,747	466
79	251	4,418	12,575	634	4,225	202
404	495	7,568	32,665	1,320	7,206	362
117	161	3,364	12,340	552	4,924	172
335	285	4,864	17,438	721	3,629	173
135	215	3,362	11,016	622	3,040	125
206	351	5,675	20,444	851	8,395	214
19	78	1,563	5,958	220	3,638	90
25	118	2,919	9,468	552	4,560	142
10	36	734	3,024	244	2,074	53
7	127	2,704	8,242	1,266	2,994	220
54	173	3,619	13,061	473	4,045	481
48	73	1,786	9,166	470	3,120	135
7	33	957	14,733	177	1,292	67
1	8	168	333	82	390	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
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
114年底	2025	55,321	49,647	68,752	37,020
新北市	New Taipei City	8,383	7,427	11,572	5,381
臺北市	Taipei City	19,619	9,985	21,934	5,668
桃園市	Taoyuan City	4,129	4,897	4,909	3,790
臺中市	Taichung City	7,054	7,784	10,094	5,217
臺南市	Tainan City	3,214	3,730	4,021	2,734
高雄市	Kaohsiung City	4,943	4,616	5,963	4,465
宜蘭縣	Yilan County	354	1,048	818	688
新竹縣	Hsinchu County	1,503	1,504	1,310	727
苗栗縣	Miaoli County	389	844	621	592
彰化縣	Changhua County	1,633	1,694	1,474	1,260
南投縣	Nantou County	365	446	565	552
雲林縣	Yunlin County	421	801	699	504
嘉義縣	Chiayi County	244	364	413	565
屏東縣	Pingtung County	502	783	806	1,043
臺東縣	Taitung County	107	296	333	504
花蓮縣	Hualien County	246	564	485	577
澎湖縣	Penghu County	37	235	150	678
基隆市	Keelung City	262	303	548	482
新竹市	Hsinchu City	1,432	1,255	1,228	770
嘉義市	Chiayi City	417	783	597	466
金門縣	Kinmen County	63	280	178	290
連江縣	Lienchiang County	4	8	34	67

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	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
12	8,226	2,851	42,114	101,124	37
2	1,116	411	6,424	12,445	8
3	1,801	401	6,213	10,481	9
2	662	162	3,848	8,826	4
2	1,091	393	4,967	14,086	-
1	692	346	3,195	10,440	4
-	881	450	4,443	13,670	8
-	121	73	880	2,038	-
-	308	49	1,041	2,452	-
-	120	39	1,070	2,233	-
1	266	91	1,875	5,356	1
-	84	47	966	1,924	-
-	122	76	913	2,341	-
-	47	45	699	1,725	-
-	239	85	1,711	3,833	-
-	63	25	668	1,067	-
-	108	44	761	1,471	-
1	21	8	222	396	-
-	89	26	669	1,815	-
-	234	43	798	2,177	2
-	129	28	555	1,893	1
-	23	9	164	405	-
-	9	-	32	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
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
114年	2025	64,398,883,395	78,453,336	221,318,927	22,057,960,268
新北市	New Taipei City	7,895,281,689	4,538,127	4,215,695	2,192,441,078
臺北市	Taipei City	19,406,332,216	18,263,788	19,121,305	2,301,930,080
桃園市	Taoyuan City	6,765,483,328	3,424,866	4,004,602	3,427,689,448
臺中市	Taichung City	5,808,090,128	4,617,114	6,694,109	1,895,906,259
臺南市	Tainan City	3,096,593,734	8,650,446	2,243,695	1,206,047,516
高雄市	Kaohsiung City	5,884,378,426	15,603,411	155,835,809	2,102,907,775
宜蘭縣	Yilan County	376,370,082	749,850	1,667,258	101,492,329
新竹縣	Hsinchu County	3,098,777,258	744,130	2,850,229	1,684,967,313
苗栗縣	Miaoli County	980,194,552	1,135,601	2,313,979	447,938,118
彰化縣	Changhua County	1,577,041,953	4,346,305	(D)	741,135,102
南投縣	Nantou County	387,999,545	2,003,151	(D)	142,718,286
雲林縣	Yunlin County	1,357,870,113	4,480,973	1,099,343	939,470,660
嘉義縣	Chiayi County	397,493,107	2,895,392	204,254	141,949,320
屏東縣	Pingtung County	545,410,690	4,831,792	2,472,765	135,041,940
臺東縣	Taitung County	96,033,988	830,889	1,605,386	5,799,184
花蓮縣	Hualien County	236,565,236	516,394	2,639,361	31,749,766
澎湖縣	Penghu County	46,744,017	111,444	(D)	781,079
基隆市	Keelung City	261,250,653	95,090	(D)	28,581,333
新竹市	Hsinchu City	5,809,088,942	266,894	(D)	4,478,207,176
嘉義市	Chiayi City	307,101,817	212,121	(D)	37,288,097
金門縣	Kinmen County	55,843,734	107,737	(D)	12,967,474
連江縣	Lienchiang County	8,938,185	27,824	-	950,932

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
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
1,907,565,247	285,813,244	4,697,860,427	20,504,257,459	2,264,644,647	1,091,026,965	2,032,701,675
115,171,585	33,794,241	718,608,472	3,479,131,256	136,051,808	120,623,586	231,294,124
167,792,386	35,481,257	1,208,888,132	7,647,090,998	732,499,752	323,713,646	1,531,848,801
266,849,397	43,285,595	393,455,962	1,627,449,833	357,270,990	98,470,528	23,570,944
236,638,800	31,211,963	677,054,413	1,890,170,357	85,108,515	141,246,903	60,918,255
230,364,812	17,112,856	260,429,790	978,442,586	38,023,048	70,753,571	20,489,600
274,596,313	65,688,057	563,502,563	1,851,346,685	174,904,840	104,348,921	38,443,629
1,314,758	2,325,860	62,561,321	121,124,453	12,393,963	25,874,979	4,069,710
27,950,711	5,099,544	113,531,220	461,809,073	551,298,409	25,592,512	36,091,257
169,389,522	3,683,852	77,617,728	197,504,371	8,605,196	16,239,753	5,470,106
105,697,887	10,918,599	103,809,154	425,938,760	18,830,055	25,501,127	9,396,191
28,517,239	1,719,717	40,217,286	104,975,808	6,282,543	18,853,873	4,090,113
26,298,319	10,173,148	95,832,711	198,102,966	16,362,700	11,364,726	5,065,918
21,429,949	5,020,558	42,779,953	128,831,174	16,814,446	8,921,166	1,025,523
28,680,369	7,152,328	66,085,101	220,996,746	8,826,196	21,286,985	5,271,792
3,615,938	773,051	16,842,289	36,895,966	5,092,561	9,906,025	2,075,071
37,845,537	1,187,097	37,912,314	75,937,335	7,235,840	13,170,596	3,548,678
1,626,432	214,335	8,422,891	19,625,848	4,683,567	3,241,537	862,665
(D)	2,129,359	29,839,965	67,120,517	60,489,651	9,899,590	5,044,457
111,644,082	6,678,304	130,582,716	815,231,085	12,533,894	25,364,758	37,096,902
21,774,035	1,712,821	35,034,121	139,898,382	5,332,124	14,645,468	6,098,118
1,235,408	375,554	11,588,386	14,773,242	4,554,839	1,820,424	795,940
(D)	75,149	3,263,940	1,860,016	1,449,710	186,290	133,879

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
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
114年	2025	4,543,033,181	2,098,865,755	1,238,456,876	734,297,820
新北市	New Taipei City	227,812,151	338,516,759	124,650,908	85,749,125
臺北市	Taipei City	3,395,242,798	747,469,650	700,071,219	382,132,178
桃園市	Taoyuan City	144,936,131	199,486,288	60,560,978	55,731,792
臺中市	Taichung City	237,895,791	325,313,862	86,043,271	59,292,193
臺南市	Tainan City	85,992,120	88,134,477	30,499,131	25,118,291
高雄市	Kaohsiung City	180,834,521	168,249,496	50,542,543	57,440,536
宜蘭縣	Yilan County	14,284,207	14,206,677	3,504,016	3,556,450
新竹縣	Hsinchu County	28,586,224	41,906,343	88,767,351	12,748,520
苗栗縣	Miaoli County	13,975,467	17,279,808	5,470,124	4,952,026
彰化縣	Changhua County	66,553,889	32,703,469	7,251,168	7,577,390
南投縣	Nantou County	18,229,977	5,017,989	1,942,310	2,547,151
雲林縣	Yunlin County	16,467,166	17,576,304	3,597,648	3,847,111
嘉義縣	Chiayi County	8,166,818	6,776,791	2,124,875	5,558,816
屏東縣	Pingtung County	16,093,250	10,008,415	3,491,567	3,973,585
臺東縣	Taitung County	4,261,243	3,023,069	1,133,373	1,376,390
花蓮縣	Hualien County	8,594,692	6,867,408	2,625,478	2,019,218
澎湖縣	Penghu County	(D)	2,404,857	295,605	1,413,854
基隆市	Keelung City	8,482,790	1,633,283	2,514,381	3,666,462
新竹市	Hsinchu City	47,237,440	54,663,264	59,805,300	11,369,280
嘉義市	Chiayi City	16,524,402	14,690,630	2,649,688	3,138,377
金門縣	Kinmen County	1,175,335	2,869,527	525,327	978,232
連江縣	Lienchiang County	(D)	67,390	390,616	110,844

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
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
7,693,573	42,073,332	55,264,955	179,030,110	327,401,352	31,164,245
(D)	6,323,022	5,312,894	22,255,648	37,955,244	(D)
(D)	15,847,513	10,681,361	71,833,408	84,235,449	(D)
(D)	3,453,687	1,512,611	12,025,242	39,658,160	(D)
(D)	6,742,992	5,111,823	17,939,765	37,341,355	(D)
(D)	2,077,674	2,919,361	8,897,733	18,041,573	(D)
-	3,103,947	25,080,712	13,833,935	36,175,297	1,939,437
-	215,401	192,080	3,063,523	3,458,416	314,831
-	929,023	(D)	5,150,045	9,922,469	(D)
-	200,912	237,355	2,439,994	5,441,186	299,453
(D)	512,094	701,864	2,826,587	11,324,286	(D)
-	85,291	259,887	3,502,621	3,906,795	(D)
-	302,168	478,009	1,866,223	4,973,375	510,644
-	51,699	376,682	1,201,154	3,043,134	321,405
-	259,286	454,530	3,031,554	6,621,835	830,653
-	63,053	38,743	860,519	1,667,918	173,320
-	146,670	405,668	1,694,424	2,300,522	168,238
(D)	(D)	(D)	304,856	252,103	37,827
-	171,004	376,059	1,369,852	3,292,295	217,244
-	1,247,132	437,994	2,972,085	12,241,679	(D)
-	288,949	(D)	1,782,993	5,304,759	(D)
-	33,843	(D)	126,658	220,007	48,116
-	(D)	-	51,289	23,495	9,266