

表3-9. 營利事業家數及銷售額—按稅務小行業別分

單位：家；新臺幣百萬元

大類	中類	小類	名稱	家數 Unit	銷 售 額		
				114年12月 Dec. 2025	114年 7月 July 2025	114年 8月 Aug. 2025	114年 9月 Sept. 2025
			總計	1,700,060	976,007	9,365,213	1,023,480
A			農、林、漁、牧業	11,527	217	13,263	230
	01		農、牧業	9,000	204	9,114	216
		011	農作物栽培業	6,150	122	4,192	117
		012	畜牧業	1,245	46	2,597	44
		013	農事及畜牧服務業	1,605	36	2,324	55
	02		林業	314	1	295	1
		020	林業	314	1	295	1
	03		漁業	2,213	12	3,854	13
		031	漁撈業	1,779	6	2,981	2
		032	水產養殖業	434	6	873	10
B			礦業及土石採取業	1,007	18	32,070	30
	05		石油及天然氣礦業	23	—	23,034	—
		050	石油及天然氣礦業	23	—	23,034	—
	06		砂、石採取及其他礦業	984	18	9,036	30
		060	砂、石採取及其他礦業	984	18	9,036	30
C			製造業	139,965	708,791	2,754,366	739,517
	08		食品及飼品製造業	9,990	1,518	137,725	1,514
		081	肉類加工及保藏業	1,300	32	16,476	37
		082	水產加工及保藏業	305	279	4,260	262
		083	蔬果加工及保藏業	940	292	7,410	203
		084	動植物油脂製造業	214	175	11,467	201
		085	乳品製造業	191	5	9,523	2
		086	碾穀、磨粉及澱粉製品製造業	490	5	6,185	6
		087	動物飼品製造業	380	63	27,910	83
		089	其他食品製造業	6,170	668	54,492	721
	09		飲料製造業	569	90	11,865	113
		091	酒精飲料製造業	261	6	1,792	9
		092	非酒精飲料製造業	308	84	10,073	104
	10		菸草製造業	8	—	2,689	—
		100	菸草製造業	8	—	2,689	—
	11		紡織業	4,192	7,771	44,803	7,402
		111	紡紗業	528	3,741	8,511	3,254
		112	織布業	1,359	2,762	20,395	2,914
		113	不織布業	187	359	3,708	356
		114	染整業	426	221	5,142	265
		115	紡織品製造業	1,692	687	7,047	614
	12		成衣及服飾品製造業	2,797	4,178	10,124	4,278
		121	成衣製造業	1,882	3,873	7,948	3,988
		123	服飾品製造業	915	304	2,177	290
	13		皮革、毛皮及其製品製造業	942	1,708	5,223	1,515
		130	皮革、毛皮及其製品製造業	942	1,708	5,223	1,515
	14		木竹製品製造業	2,617	111	12,614	71
		140	木竹製品製造業	2,617	111	12,614	71
	15		紙漿、紙及紙製品製造業	2,803	956	31,263	516
		151	紙漿、紙及紙板製造業	285	686	9,482	265
		152	瓦楞紙板及紙容器製造業	1,908	120	16,274	118
		159	其他紙製品製造業	610	150	5,507	132
	16		印刷及資料儲存媒體複製業	7,849	8,189	25,494	8,023
		160	印刷及資料儲存媒體複製業	7,849	8,189	25,494	8,023

說明：本表資料分類自112年1月起改採「中華民國稅務行業標準分類(第9次修訂)」。

附註：(D)表示不陳示數值以保護個別資料。

Table 3-9. Business Units and Sales—by Industrial Classification on Taxation

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	114年 Jan. - Dec. 2025	增減率 Growth Rate				
9,626,138	1,081,110	12,222,130	64,398,883	7.52	Grand Total			
13,029	203	14,198	78,453	-6.71	Agriculture, Forestry, Fishing and Animal Husbandry			A
9,259	195	11,505	58,859	-1.20	Agriculture and Animal Husbandry		01	
4,379	119	4,982	26,697	-8.73	Growing of Crops	011		
2,507	18	3,365	17,019	6.91	Animal Husbandry	012		
2,373	58	3,158	15,142	5.14	Support Activities to Agricultural and Animal Husbandry	013		
327	1	468	2,085	-3.41	Forestry		02	
327	1	468	2,085	-3.41	Forestry	020		
3,443	7	2,225	17,509	-21.69	Fishing and Aquaculture		03	
2,689	2	1,544	13,236	-25.95	Fishing	031		
754	5	682	4,273	-4.73	Aquaculture	032		
35,109	39	38,567	221,319	-4.57	Mining and Quarrying			B
25,774	—	26,969	164,134	-8.87	Extraction of Crude Petroleum and Natural Gas		05	
25,774	—	26,969	164,134	-8.87	Extraction of Crude Petroleum and Natural Gas	050		
9,335	39	11,598	57,184	10.35	Quarrying of Stone, Sand, Clay and Other Mining		06	
9,335	39	11,598	57,184	10.35	Quarrying of Stone, Sand, Clay and Other Mining	060		
2,886,439	791,824	3,935,194	22,057,960	11.00	Manufacturing			C
139,942	1,518	166,587	843,292	2.30	Manufacture of Food Products and Prepared Animal Feeds		08	
17,370	49	19,017	100,771	12.09	Processing and Preserving of Meat	081		
4,363	211	4,552	26,829	0.30	Processing and Preserving of Fish, Crustaceans and Molluscs	082		
7,218	206	7,421	44,047	2.82	Processing and Preserving of Fruit and Vegetables	083		
11,593	183	13,662	71,604	-2.83	Manufacture of Edible Vegetable and Animal Oils and Fats	084		
8,919	2	9,424	52,898	3.25	Manufacture of Dairy Products	085		
6,151	6	6,346	37,194	2.38	Grain Husking, Manufacture of Grain Mill Products, Starches and Starch Products	086		
28,013	71	47,597	183,877	-0.00	Manufacture of Prepared Animal Feeds	087		
56,315	790	58,568	326,071	2.00	Manufacture of Other Food Products	089		
11,950	116	12,193	69,790	1.50	Manufacture of Beverages		09	
2,789	10	2,991	14,685	-3.85	Manufacture of Alcoholic Beverages	091		
9,161	106	9,202	55,105	3.03	Manufacture of Non-alcoholic Beverages	092		
2,259	—	3,355	15,547	-5.46	Manufacture of Tobacco Products		10	
2,259	—	3,355	15,547	-5.46	Manufacture of Tobacco Products	100		
43,430	6,845	85,433	358,360	-10.51	Manufacture of Textiles		11	
9,098	3,114	25,038	93,653	-7.77	Spinning of Yarn	111		
18,739	2,610	42,221	156,995	-13.72	Weaving of Textiles	112		
3,104	352	5,412	27,207	-11.20	Manufacture of Non-woven Fabrics	113		
4,790	201	5,078	33,019	-4.14	Finishing of Textiles	114		
7,700	569	7,683	47,487	-8.40	Manufacture of Textile Products	115		
11,029	3,412	11,684	67,135	32.72	Manufacture of Wearing Apparel and Clothing Accessories		12	
8,674	3,192	8,175	50,987	50.45	Manufacture of Wearing Apparel	121		
2,355	220	3,509	16,147	-3.26	Manufacture of Clothing Accessories	123		
4,859	1,477	16,424	50,693	6.66	Manufacture of Leather, Fur and Related Products		13	
4,859	1,477	16,424	50,693	6.66	Manufacture of Leather, Fur and Related Products	130		
9,690	102	9,443	58,433	1.63	Manufacture of Wood and of Products of Wood and Bamboo		14	
9,690	102	9,443	58,433	1.63	Manufacture of Wood and of Products of Wood and Bamboo	140		
32,372	725	35,491	197,104	-5.37	Manufacture of Paper and Paper Products		15	
10,155	292	12,028	63,512	-6.26	Manufacture of Pulp, Paper and Paperboard	151		
16,701	115	17,392	98,982	-4.54	Manufacture of Containers of Paper and Paperboard	152		
5,517	318	6,071	34,610	-6.08	Manufacture of Other Paper Products	159		
25,782	8,213	35,263	205,717	8.30	Printing and Reproduction of Recorded Media		16	
25,782	8,213	35,263	205,717	8.30	Printing and Reproduction of Recorded Media	160		

Explanation : Since Jan. 2023, the figures are reclassified according to the ninth revision of Standard Industrial Classification on Taxation of the Republic of China.

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

表3-9. 營利事業家數及銷售額—按稅務小行業別分(續1)

單位：家；新臺幣百萬元

大類	中類	小類	名稱	家數 Unit	銷 售 額			
				114年12月 Dec. 2025	114年 7月 July 2025	114年 8月 Aug. 2025	114年 9月 Sept. 2025	
	17		石油及煤製品製造業	187	57,381	93,128	52,908	
	170		石油及煤製品製造業	187	57,381	93,128	52,908	
	18		化學材料及肥料製造業	1,507	36,178	121,745	33,373	
	181		化學原材料製造業	673	22,082	84,793	20,682	
	183		肥料及氮化合物製造業	211	0	1,673	1	
	184		塑膠及合成橡膠原料製造業	568	12,811	33,450	11,461	
	185		人造纖維製造業	55	1,285	1,830	1,229	
	19		其他化學製品製造業	2,508	2,663	48,570	2,006	
	191		農藥及環境用藥製造業	74	239	2,232	280	
	192		塗料、染料及顏料製造業	467	778	7,672	785	
	193		清潔用品及化粧品製造業	1,283	146	7,888	105	
	199		未分類其他化學製品製造業	684	1,501	30,776	836	
	20		藥品及醫用化學製品製造業	385	307	21,258	424	
	200		藥品及醫用化學製品製造業	385	307	21,258	424	
	21		橡膠製品製造業	1,582	6,010	22,327	7,414	
	210		橡膠製品製造業	1,582	6,010	22,327	7,414	
	22		塑膠製品製造業	9,379	4,219	64,167	3,862	
	220		塑膠製品製造業	9,379	4,219	64,167	3,862	
	23		非金屬礦物製品製造業	3,094	2,718	64,815	2,858	
	231		玻璃及其製品製造業	490	1,920	14,416	2,051	
	232		耐火、黏土建材及其他陶瓷製品製造業	743	139	6,519	168	
	233		水泥及其製品製造業	889	4	33,684	-0	
	234		石材製品製造業	524	27	3,298	34	
	239		其他非金屬礦物製品製造業	448	627	6,899	605	
	24		基本金屬製造業	5,748	18,204	171,074	18,055	
	241		鋼鐵製造業	3,270	7,136	124,032	7,074	
	242		鋁製造業	852	2,264	20,460	2,196	
	243		銅製造業	248	6,170	13,663	6,008	
	249		其他基本金屬製造業	1,378	2,635	12,918	2,777	
	25		金屬製品製造業	37,044	16,307	215,558	16,378	
	251		金屬刀、工具及模具製造業	13,503	5,874	54,462	5,615	
	252		金屬結構及建築組件製造業	4,245	121	24,376	104	
	253		金屬容器製造業	496	53	5,612	77	
	254		金屬加工處理業	9,084	3,260	53,852	3,277	
	259		其他金屬製品製造業	9,716	6,999	77,256	7,305	
	26		電子零組件製造業	5,627	350,931	771,626	408,005	
	261		半導體製造業	422	293,256	464,553	351,650	
	262		被動電子元件製造業	255	5,536	21,270	6,026	
	263		印刷電路板製造業	218	3,818	18,832	4,232	
	264		光電材料及元件製造業	172	3,800	35,385	3,989	
	269		其他電子零組件製造業	4,560	44,521	231,587	42,107	
	27		電腦、電子產品及光學製品製造業	2,848	147,121	380,379	128,639	
	271		電腦及其週邊設備製造業	697	45,384	123,382	30,330	
	272		通訊傳播設備製造業	495	86,870	152,130	77,079	
	273		視聽電子產品製造業	622	3,782	66,606	10,120	
	274		資料儲存媒體製造業	38	2,095	2,598	2,308	
	275		量測、導航、控制設備及鐘錶製造業	535	7,480	13,887	7,078	
	276		輻射及電子醫學設備製造業	28	41	1,215	39	
	277		光學儀器及設備製造業	433	1,468	20,561	1,685	
	28		電力設備及配備製造業	5,475	15,132	131,530	13,911	
	281		發電、輸電及配電機械製造業	2,413	1,144	66,262	1,102	

Table 3-9. Business Units and Sales—by Industrial Classification on Taxation(Cont.1)

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	114年 Jan. - Dec. 2025	增減率 Growth Rate				
83,562	48,977	93,945	876,520	-5.79	Manufacture of Petroleum and Coal Products		17	
83,562	48,977	93,945	876,520	-5.79	Manufacture of Petroleum and Coal Products	170		
122,805	32,705	151,969	1,010,735	-10.89	Manufacture of Chemical Material and Fertilizers		18	
85,089	19,469	95,816	672,991	-11.06	Manufacture of Raw Chemical Material	181		
1,745	0	1,621	10,309	3.89	Manufacture of Fertilizers and Nitrogen Compounds	183		
34,102	11,932	52,480	307,758	-11.17	Manufacture of Plastic and Synthetic Rubber Materials	184		
1,869	1,303	2,052	19,677	-7.35	Manufacture of Man-made Fibers	185		
50,176	2,077	54,105	314,109	-1.07	Manufacture of Other Chemical Products		19	
2,210	234	2,619	16,013	-0.82	Manufacture of Pesticides and Environmental Agents	191		
7,729	869	8,808	52,826	-3.27	Manufacture of Coatings, Dyes and Pigments	192		
8,118	110	8,769	49,378	-5.03	Manufacture of Cleaning Preparations and Cosmetics	193		
32,119	864	33,909	195,892	0.59	Manufacture of Other Chemical Products Not Elsewhere	199		
23,382	324	29,849	143,404	-2.87	Manufacture of Pharmaceuticals and Medicinal Chemical		20	
23,382	324	29,849	143,404	-2.87	Manufacture of Pharmaceuticals and Medicinal Chemical Products	200		
21,062	7,510	54,651	196,454	20.30	Manufacture of Rubber Products		21	
21,062	7,510	54,651	196,454	20.30	Manufacture of Rubber Products	210		
63,004	3,434	70,327	414,710	-4.17	Manufacture of Plastics Products		22	
63,004	3,434	70,327	414,710	-4.17	Manufacture of Plastics Products	220		
67,602	2,777	88,771	439,203	2.96	Manufacture of Other Non-metallic Mineral Products		23	
15,217	2,036	14,548	98,519	6.70	Manufacture of Glass and Glass Products	231		
6,362	135	7,062	40,454	-7.76	Manufacture of Refractory Products, Clay Building Materials and Other Porcelain and Ceramic Products	232		
36,518	-6	56,157	236,498	5.64	Manufacture of Cement and Cement Products	233		
3,087	37	3,701	20,131	3.19	Cutting, Shaping and Finishing of Stone	234		
6,417	575	7,302	43,601	-7.30	Manufacture of Other Non-metallic Mineral Products	239		
170,679	16,502	208,432	1,218,647	-11.20	Manufacture of Basic Metals		24	
123,386	6,133	137,203	839,980	-14.40	Manufacture of Basic Iron and Steel	241		
20,481	1,836	29,715	148,725	-4.88	Manufacture of Aluminum	242		
13,608	5,571	25,538	134,868	-6.57	Manufacture of Copper	243		
13,204	2,962	15,977	95,074	5.30	Manufacture of Other Basic Metals	249		
208,837	14,833	274,042	1,416,519	0.69	Manufacture of Fabricated Metal Products		25	
52,159	5,461	59,337	363,120	-0.59	Manufacture of Cutlery, Metal Hand Tools and Die	251		
22,822	160	25,300	141,799	2.54	Manufacture of Metal Structure and Architectural Components	252		
5,108	61	5,358	32,586	-8.26	Manufacture of Metal Containers	253		
52,447	2,679	66,090	357,423	8.00	Metalworking Activities	254		
76,300	6,472	117,956	521,591	-2.84	Manufacture of Other Fabricated Metal Products	259		
845,136	423,426	1,246,905	7,404,827	22.04	Manufacture of Electronic Parts and Components		26	
521,172	368,439	744,818	5,057,324	26.87	Manufacture of Semi-conductors	261		
23,771	6,243	31,434	169,339	14.99	Manufacture of Electronic Passive Devices	262		
19,717	3,604	26,233	135,870	7.02	Manufacture of Bare Printed Circuit Boards	263		
36,453	3,528	53,280	260,986	1.23	Manufacture of Optoelectronic Materials and Components	264		
244,023	41,612	391,140	1,781,308	14.98	Manufacture of Other Electronic Parts and Components	269		
453,515	174,980	686,146	3,428,143	56.62	Manufacture of Computers, Electronic and Optical Products		27	
172,904	22,820	233,799	1,142,252	89.35	Manufacture of Computers and Peripheral Equipment	271		
162,248	133,823	293,658	1,526,841	55.25	Manufacture of Communication Equipment	272		
78,982	8,604	114,140	461,722	42.24	Manufacture of Audio and Video Equipment	273		
2,680	2,145	2,941	27,471	-6.97	Manufacture of Magnetic and Optical Media	274		
13,063	5,984	17,347	127,787	10.47	Manufacture of Measuring, Navigating, Control Equipment, Watches and Clocks	275		
1,429	40	1,344	7,948	5.30	Manufacture of Irradiation and Electromedical Equipment	276		
22,209	1,565	22,918	134,123	7.43	Manufacture of Optical Instruments and Equipment	277		
134,062	13,640	170,731	897,888	-4.61	Manufacture of Electrical Equipment		28	
62,131	1,000	75,020	381,760	-12.80	Manufacture of Power Generation, Transmission and Distribution Machinery	281		

表3-9. 營利事業家數及銷售額—按稅務小行業別分(續2)

單位：家；新臺幣百萬元

大類	中類	小類	名稱	家數 Unit	銷 售 額		
				114年12月 Dec. 2025	114年 7月 July 2025	114年 8月 Aug. 2025	114年 9月 Sept. 2025
		282	電池製造業	115	662	5,507	782
		283	電線及配線器材製造業	822	9,466	28,956	8,855
		284	照明設備及配備製造業	689	332	5,131	290
		285	家用電器製造業	910	615	9,963	574
		289	其他電力設備及配備製造業	526	2,913	15,711	2,309
	29		機械設備製造業	15,372	9,912	152,089	9,948
		291	金屬加工用機械設備製造業	3,327	3,830	32,321	3,589
		292	其他專用機械設備製造業	5,975	3,765	55,261	4,249
		293	通用機械設備製造業	6,070	2,317	64,506	2,110
	30		汽車及其零件製造業	2,063	4,037	70,437	4,465
		301	汽車製造業	92	229	32,467	257
		302	車體製造業	243	-0	6,060	-
		303	汽車零件製造業	1,728	3,808	31,910	4,209
	31		其他運輸工具及其零件製造業	2,032	5,732	39,979	6,080
		311	船舶及浮動設施製造業	244	808	3,371	1,743
		312	機車及其零件製造業	490	763	11,130	645
		313	自行車及其零件製造業	955	3,723	19,564	3,290
		319	未分類其他運輸工具及其零件製造業	343	439	5,913	401
	32		家具製造業	2,179	1,680	11,657	1,635
		321	非金屬家具製造業	1,536	175	6,044	138
		322	金屬家具製造業	643	1,505	5,613	1,497
	33		其他製造業	3,727	3,368	39,473	3,553
		331	育樂用品製造業	1,123	1,568	7,121	1,684
		332	醫療器材及用品製造業	779	1,291	13,586	1,465
		339	未分類其他製造業	1,825	509	18,767	403
	34		產業用機械設備維修及安裝業	7,441	2,370	52,754	2,568
		340	產業用機械設備維修及安裝業	7,441	2,370	52,754	2,568
D			電力及燃氣供應業	3,417	140	345,371	138
	35		電力及燃氣供應業	3,417	140	345,371	138
		351	電力供應業	2,915	36	284,940	38
		352	氣體燃料供應業	168	85	58,682	99
		353	蒸汽供應業	334	19	1,749	0
E			用水供應及污染整治業	8,708	171	47,937	172
	36		用水供應業	217	3	8,200	2
		360	用水供應業	217	3	8,200	2
	37		廢水及污水處理業	604	6	4,873	6
		370	廢水及污水處理業	604	6	4,873	6
	38		廢棄物清除、處理及資源物回收處理業	7,646	160	32,265	163
		381	廢棄物清除業	4,369	42	18,508	40
		382	廢棄物處理業	1,557	30	7,742	65
		383	資源物回收處理業	1,720	88	6,015	58
	39		污染整治業	241	2	2,600	2
		390	污染整治業	241	2	2,600	2
F			營建工程業	175,362	1,699	782,507	1,715
	41		建築工程業	10,019	316	117,177	55
		410	建築工程業	10,019	316	117,177	55
	42		土木工程業	17,800	-14	182,152	-6
		421	道路工程業	1,289	-1	10,318	0
		422	公用事業設施工程業	2,868	7	30,457	-13
		429	其他土木工程業	13,643	-21	141,377	7
	43		專門營造業	147,543	1,397	483,178	1,666
		431	整地、基礎及結構工程業	7,339	6	27,430	25

Table 3-9. Business Units and Sales—by Industrial Classification on Taxation(Cont.2)

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	114年 Jan. - Dec. 2025	增減率 Growth Rate				
5,446	676	10,829	42,557	0.76	Manufacture of Batteries and Accumulators	282		
29,711	8,328	33,221	235,576	0.72	Manufacture of Wiring and Wiring Devices	283		
5,747	283	5,971	34,849	4.02	Manufacture of Lighting Equipment	284		
9,952	576	18,468	79,878	-1.52	Manufacture of Domestic Appliances	285		
21,075	2,778	27,222	123,266	9.33	Manufacture of Other Electrical Equipment	289		
150,281	10,682	177,916	1,003,165	6.14	Manufacture of Machinery and Equipment		29	
31,359	3,927	30,693	220,740	10.74	Manufacture of Metalworking Machinery	291		
54,404	4,271	66,667	363,799	2.38	Manufacture of Other Special-purpose Machinery	292		
64,518	2,485	80,556	418,626	7.20	Manufacture of General-purpose Machinery	293		
71,252	4,304	85,997	477,429	-21.58	Manufacture of Motor Vehicles and Parts		30	
32,076	216	35,660	202,629	-13.07	Manufacture of Motor Vehicles	301		
6,010	—	9,930	42,282	-67.32	Manufacture of Bodies (Coachwork) for Motor Vehicles	302		
33,166	4,088	40,406	232,518	-5.62	Manufacture of Parts for Motor Vehicles	303		
39,672	6,219	48,480	285,035	-1.93	Manufacture of Other Transport Equipment and Parts		31	
4,605	2,283	5,260	38,247	20.65	Manufacture of Ships, Boats and Floating Structures	311		
11,383	552	17,830	78,107	1.07	Manufacture of Motorcycles and Parts	312		
16,545	2,998	18,112	131,956	-8.73	Manufacture of Bicycles and Parts	313		
7,139	386	7,278	36,725	-1.01	Manufacture of Other Transport Equipment and Parts Not Elsewhere Classified	319		
10,866	1,472	16,791	82,973	-3.64	Manufacture of Furniture		32	
5,602	126	6,031	35,728	-6.62	Manufacture of Non-metallic Furniture	321		
5,264	1,347	10,760	47,245	-1.27	Manufacture of Metallic Furniture	322		
38,745	3,216	43,121	252,683	-0.67	Other Manufacturing		33	
6,984	1,455	8,305	54,379	-2.52	Manufacture of Sports and Recreational Goods	331		
13,451	1,257	14,400	90,598	0.43	Manufacture of Medical Instruments and Supplies	332		
18,310	504	20,416	107,706	-0.63	Manufacturing Not Elsewhere Classified	339		
50,492	2,335	57,146	329,444	11.94	Repair and Installation of Industrial Machinery and Equipment		34	
50,492	2,335	57,146	329,444	11.94	Repair and Installation of Industrial Machinery and Equipment	340		
350,861	113	323,696	1,907,565	12.62	Electricity and Gas Supply			D
350,861	113	323,696	1,907,565	12.62	Electricity and Gas Supply		35	
291,273	14	266,785	1,553,886	12.92	Electricity Supply	351		
57,401	99	53,157	339,862	10.84	Gas Supply	352		
2,187	0	3,754	13,817	23.92	Steam Supply	353		
46,657	208	55,096	285,813	6.54	Water Supply and Remediation Activities			E
8,078	2	8,930	47,854	10.34	Water Supply		36	
8,078	2	8,930	47,854	10.34	Water Supply	360		
3,659	6	5,560	25,820	22.06	Wastewater and Sewage Treatment		37	
3,659	6	5,560	25,820	22.06	Wastewater and Sewage Treatment	370		
31,716	199	37,164	193,218	4.38	Waste Collection, Treatment and Disposal Activities; Materials Recovery		38	
17,429	69	19,705	105,699	9.95	Waste Collection	381		
7,936	23	10,910	50,301	3.97	Waste Treatment and Disposal	382		
6,350	106	6,549	37,218	-8.35	Materials Recovery	383		
3,204	2	3,442	18,921	1.57	Remediation Activities and Other Waste Management Services		39	
3,204	2	3,442	18,921	1.57	Remediation Activities and Other Waste Management Services	390		
775,332	1,512	939,831	4,697,860	7.87	Construction			F
115,670	-1	168,858	737,069	2.11	Construction of Buildings		41	
115,670	-1	168,858	737,069	2.11	Construction of Buildings	410		
178,369	75	220,644	1,090,769	6.96	Civil Engineering		42	
10,503	3	13,426	63,465	9.33	Construction of Roads and Railways	421		
32,797	32	39,722	193,906	11.95	Construction of Utility Projects	422		
135,069	41	167,496	833,398	5.69	Construction of Other Civil Engineering Projects	429		
481,294	1,438	550,329	2,870,022	9.81	Specialized Construction Activities		43	
27,212	75	28,741	163,449	8.03	Site Preparation, Foundation and Structure Construction	431		

表3-9. 營利事業家數及銷售額—按稅務小行業別分(續3)

單位：家；新臺幣百萬元

大類	中類	小類	名稱	銷售額			
				家數 Unit	114年12月 Dec. 2025	114年 7月 July 2025	114年 8月 Aug. 2025
G	45-46	432	庭園景觀工程業	2,461	5	6,519	4
		433	機電、管道及其他建築設備安裝業	54,837	1,125	223,081	1,167
		434	建物完工裝修工程業	63,200	206	117,691	446
		439	其他專門營造業	19,706	55	108,457	25
			批發及零售業	733,772	167,881	3,153,651	176,704
			批發業	329,103	138,636	2,181,393	142,421
		451	商品批發經紀業	10,212	27,832	137,982	43,252
		452	綜合商品批發業	6,149	2,604	62,611	2,321
		453	農產原料及活動物批發業	4,902	100	26,696	106
		454	食品、飲料及菸草製品批發業	55,809	1,613	311,136	1,886
		455	布疋及服飾品批發業	19,464	4,020	59,310	4,488
		456	家用器具及用品批發業	36,172	2,290	154,143	2,191
		457	藥品、醫療用品及化粧品批發業	16,845	845	101,345	524
		458	文教育樂用品批發業	10,867	2,035	37,842	2,005
		461	建材批發業	46,544	6,667	208,148	6,851
		462	化學原材料及其製品批發業	12,070	11,638	84,471	10,998
	463	燃料及相關產品批發業	1,773	117	42,602	165	
	464	機械器具批發業	71,054	71,322	698,608	60,881	
	465	汽機車及其零配件、用品批發業	15,464	3,318	129,269	3,761	
	47-48	469	其他專賣批發業	21,778	4,236	127,230	2,991
			零售業	404,669	29,245	972,258	34,284
		471	綜合商品零售業	38,529	1,037	282,352	1,128
		472	食品、飲料及菸草製品零售業	102,096	4,250	76,586	4,255
		473	布疋及服飾品零售業	31,155	2,086	37,932	2,146
		474	家用器具及用品零售業	48,832	3,373	73,763	3,580
		475	藥品、醫療用品及化粧品零售業	25,434	1,435	42,525	2,137
		476	文教育樂用品零售業	14,980	1,022	16,722	994
		481	建材零售業	10,405	541	17,778	632
		482	燃料及相關產品零售業	5,531	773	111,349	765
		483	資訊及通訊設備零售業	13,171	7,322	80,764	10,541
		484	汽機車及其零配件、用品零售業	26,045	1,878	170,110	2,028
		485	其他專賣零售業	26,712	1,826	13,079	1,812
486		零售攤販	3,682	266	457	282	
487		其他非店面零售業	58,097	3,435	48,841	3,982	
H			運輸及倉儲業	39,872	60,181	307,070	70,554
	49	陸上運輸業	15,189	616	88,232	636	
	491	鐵路運輸業	207	0	13,269	-0	
	492	捷運運輸業	172	—	3,479	—	
	493	汽車客運業	6,512	601	12,887	588	
	494	汽車貨運業	8,189	12	58,271	46	
	499	其他陸上運輸業	109	3	326	3	
	50	水上運輸業	414	6,728	10,279	5,835	
	501	海洋水運業	352	6,726	10,122	5,833	
	502	內河及湖泊水運業	62	2	157	2	
	51	航空運輸業	149	10,818	41,604	10,755	
	510	航空運輸業	149	10,818	41,604	10,755	
	52	運輸輔助業	21,964	6,005	98,884	5,592	
	521	報關業	1,132	28	8,132	29	

Table 3-9. Business Units and Sales—by Industrial Classification on Taxation(Cont.3)

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	114年 Jan. - Dec. 2025	增減率 Growth Rate				
6,028	4	6,447	35,846	2.31	Landscape Construction	432		
217,502	948	251,312	1,304,690	12.87	Electrical, Plumbing and Other Construction Installation Activities	433		
120,315	275	137,312	711,519	7.14	Building Completion and Finishing	434		
110,237	136	126,517	654,518	7.77	Other Specialized Construction Activities	439		
3,301,837	183,932	3,702,513	20,504,257	4.92	Wholesale and Retail Trade			G
2,277,201	153,917	2,579,953	14,331,854	6.02	Wholesale Trade		45-46	
150,311	35,830	167,482	1,081,827	12.69	Wholesale on a Fee or Contract Basis	451		
64,011	2,346	65,511	388,926	1.08	Wholesale of General Merchandise	452		
28,224	128	28,657	163,577	1.92	Wholesale of Agricultural Raw Materials and Live Animals	453		
318,420	1,747	332,935	1,845,543	3.90	Wholesale of Food, Beverages and Tobacco	454		
63,292	4,659	73,637	421,074	-5.73	Wholesale of Textiles and Clothing	455		
156,510	1,950	171,065	970,945	4.15	Wholesale of Household Appliances and Goods	456		
115,974	555	116,968	644,381	2.14	Wholesale of Pharmaceutical and Medical Goods and Cosmetics	457		
37,309	2,212	43,752	236,665	3.47	Wholesale of Cultural and Recreation Goods	458		
203,675	6,496	220,742	1,301,174	-2.16	Wholesale of Construction Materials	461		
87,124	9,992	99,050	602,072	-6.93	Wholesale of Chemical Materials and Chemical Products	462		
44,978	108	47,696	272,638	-4.17	Wholesale of Fuel and Related Products	463		
742,299	82,314	913,291	4,753,667	19.34	Wholesale of Machinery and Equipment	464		
132,506	3,167	154,222	837,415	-9.99	Wholesale of Motor Vehicles and Motorcycles and Related Parts and Accessories	465		
132,568	2,413	144,944	811,949	-1.41	Other Specialized Wholesale	469		
1,024,636	30,015	1,122,561	6,172,404	2.44	Retail Trade		47-48	
299,897	1,034	322,385	1,721,236	3.26	Retail Sale in Non-specialized Stores	471		
80,938	4,977	84,681	499,085	1.30	Retail Sale of Food, Beverages and Tobacco in Specialized Stores	472		
38,583	2,192	47,679	256,572	-0.28	Retail Sale of Textiles and Clothing in Specialized Stores	473		
73,115	3,539	80,491	470,371	-1.41	Retail Sale of Household Appliances and Goods in Specialized Stores	474		
45,986	1,448	49,354	273,550	6.85	Retail Sale of Pharmaceutical and Medical Goods and Cosmetics in Specialized Stores	475		
17,639	1,043	20,285	109,765	5.82	Retail Sale of Cultural and Recreation Goods in Specialized Stores	476		
17,533	505	18,095	109,284	-3.75	Retail Sale of Construction Materials in Specialized Stores	481		
104,454	732	111,629	646,294	1.06	Retail Sale of Fuel and Related Products in Specialized Stores	482		
118,671	6,867	114,278	612,910	7.03	Retail Sale of Information and Communications Equipment in Specialized Stores	483		
164,058	1,989	197,090	1,053,224	0.17	Retail Sale of Motor Vehicles, Motorcycles and Related Parts and Accessories in Specialized Stores	484		
13,295	2,036	14,634	92,250	-2.09	Other Retail Sale in Specialized Stores	485		
448	298	464	4,289	3.89	Retail Sale via Stalls	486		
50,019	3,356	61,498	323,573	9.29	Retail Trade Not in Stores or Stalls	487		
304,514	69,988	382,231	2,264,645	27.19	Transportation and Storage			H
88,686	644	106,289	544,740	2.11	Land Transportation		49	
13,105	0	13,833	76,734	4.80	Transport via Railways	491		
3,241	—	3,649	20,335	6.71	Mass Rapid Transit Transportation	492		
14,045	609	20,987	92,583	2.53	Bus Transportation	493		
57,938	32	67,460	353,150	1.14	Freight Truck Transport	494		
357	3	361	1,938	8.97	Other Land Transportation	499		
9,708	5,154	28,656	115,013	-44.48	Water Transportation		50	
9,393	5,152	28,507	113,817	-44.77	Ocean Transportation	501		
315	2	149	1,196	13.10	Inland and Lake Transportation	502		
38,803	11,308	44,974	302,629	7.99	Air Transport		51	
38,803	11,308	44,974	302,629	7.99	Air Transport	510		
98,422	5,268	128,049	635,977	6.83	Support Activities for Transportation		52	
7,509	19	28,804	67,735	40.20	Customs Clearance Services	521		

表3-9. 營利事業家數及銷售額—按稅務小行業別分(續4)

單位：家；新臺幣百萬元

大類	中類	小類	名稱	家數 Unit	銷 售 額			
				114年12月 Dec. 2025	114年 7月 July 2025	114年 8月 Aug. 2025	114年 9月 Sept. 2025	
I	53	522	船務代理業	327	4,516	9,057	4,019	
		523	貨運承攬業	1,682	570	33,087	569	
		524	陸上運輸輔助業	15,634	371	27,597	519	
		525	水上運輸輔助業	612	4	5,486	3	
		526	航空運輸輔助業	41	-0	1,466	-	
		529	其他運輸輔助業	2,536	516	14,059	453	
		530	倉儲業	1,245	36,012	63,466	47,733	
		54	530	倉儲業	1,245	36,012	63,466	47,733
		54	541	郵政及遞送服務業	911	2	4,605	2
	J	55	541	郵政業	553	1	2,316	1
			542	遞送服務業	358	2	2,289	2
				住宿及餐飲業	192,463	17,659	167,346	17,570
		56	55	住宿業	13,517	566	28,357	570
			551	短期住宿業	11,206	441	27,755	445
			559	其他住宿業	2,311	125	602	125
		60	56	餐飲業	178,946	17,093	138,988	17,000
			561	餐食業	147,227	14,748	116,950	14,793
			562	外燴及團膳承包業	2,201	614	4,436	506
	563		飲料業	29,518	1,731	17,602	1,701	
	出版影音及資通訊業		28,863	1,708	324,435	1,560		
58	58		出版業	4,595	46	14,778	18	
K	59	581	新聞、雜誌、期刊、書籍及其他出版業	3,776	19	7,038	18	
		582	軟體出版業	819	27	7,740	1	
		59	影片及電視節目業；聲音錄製及音樂發行業	5,815	49	38,681	92	
	61	591	影片及電視節目業	4,631	46	35,054	90	
		592	聲音錄製及音樂發行業	1,184	4	3,627	2	
		60	廣播、電視節目編排及傳播業	272	0	8,682	19	
		601	廣播業	184	0	468	19	
	62	602	電視節目編排及傳播業	88	0	8,214	-	
		61	61	電信業	1,027	180	66,910	305
	63	610	電信業	1,027	180	66,910	305	
62		電腦程式設計、諮詢及相關服務業	7,774	480	62,224	505		
620		電腦程式設計、諮詢及相關服務業	7,774	480	62,224	505		
63		63	資訊服務業	9,380	952	133,161	621	
K	64	631	入口網站經營、資料處理、主機及網站 代管服務業	3,384	635	95,619	116	
		639	其他資訊服務業	5,996	317	37,542	505	
			金融及保險業	55,321	2,144	678,045	216	
	65	64	金融服務業	44,736	1,685	457,148	191	
		641	貨幣中介業	4,885	7	379,966	0	
		642	控股業	70	1,447	19,948	-	
		643	信託、基金及類似金融實體	79	-	537	-	
		649	其他金融服務業	39,702	231	56,697	190	
		65	65	保險業	968	321	115,181	-4
		651	人身保險業	201	-	66,667	-	
	66	652	財產保險業	186	79	29,815	-4	
		653	再保險業	4	-	3,267	-	
		654	退休基金	-	-	-	-	
655		保險輔助業	577	242	15,432	-0		
66		66	證券期貨及金融輔助業	9,617	138	105,716	29	
661		證券業	791	-	41,457	-0		
662		期貨業	49	-	3,484	-		
664		基金管理業	60	-	12,573	-		
669	其他金融輔助業	8,717	138	48,203	29			

Table 3-9. Business Units and Sales —by Industrial Classification on Taxation(Cont.4)

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	114年 Jan. - Dec. 2025	增減率 Growth Rate				
8.309	3,698	10,257	84,094	-16.53	Shipping Agency Services	522		
33,412	672	36,883	201,107	7.78	Freight Transportation Forwarding Services	523		
27,795	370	30,367	165,926	5.99	Service Activities Incidental to Land Transportation	524		
5,804	5	5,553	31,042	9.25	Service Activities Incidental to Water Transportation	525		
1,458	-0	1,779	9,133	14.64	Service Activities Incidental to Air Transportation	526		
14,135	503	14,406	76,941	15.30	Other Transportation Support Activities	529		
64,165	47,611	69,531	638,509	364.57	Warehousing and Storage		53	
64,165	47,611	69,531	638,509	364.57	Warehousing and Storage	530		
4,729	3	4,733	27,776	3.32	Postal and Courier Activities		54	
2,346	1	2,428	14,041	-0.91	Postal Activities	541		
2,383	2	2,304	13,736	8.03	Courier Activities	542		
164,472	18,500	179,736	1,091,027	6.31	Accommodation and Food Service Activities			I
29,903	626	35,735	181,289	0.74	Accommodation		55	
29,324	497	34,990	176,924	0.85	Short Term Accommodation Activities	551		
579	129	745	4,366	-3.74	Other Accommodation	559		
134,569	17,874	144,001	909,738	7.49	Food and Beverage Service Activities		56	
111,945	15,583	120,978	766,372	7.74	Food Service Activities	561		
4,863	504	4,982	31,091	6.01	Event Catering and Other Food Service Activities	562		
17,761	1,788	18,040	112,275	6.23	Beverage Serving Activities	563		
337,679	1,407	402,852	2,032,702	8.01	Information and Communication			J
15,288	35	18,795	93,907	10.62	Publishing Activities		58	
7,275	24	9,670	46,025	-1.04	Publishing of Books, Periodicals and Other Publishing Activities	581		
8,013	11	9,125	47,882	24.74	Software Publishing	582		
36,582	131	52,767	239,766	1.27	Motion Picture, Video and Television Programme Production, Sound Recording and Music Publishing Activities		59	
32,459	127	48,078	217,158	0.69	Motion Picture, Video and Television Programme Activities	591		
4,123	4	4,689	22,608	7.18	Sound Recording and Music Publishing Activities	592		
8,314	0	14,057	53,667	4.81	Programming and Broadcasting Activities		60	
482	0	577	2,915	-1.06	Radio Broadcasting	601		
7,832	—	13,481	50,752	5.17	Television Broadcasting and Subscription Programming	602		
73,151	228	89,259	430,269	4.43	Telecommunications		61	
73,151	228	89,259	430,269	4.43	Telecommunications	610		
67,391	575	74,363	393,726	11.32	Computer Programming, Consultancy and Related Activities		62	
67,391	575	74,363	393,726	11.32	Computer Programming, Consultancy and Related Activities	620		
136,953	437	153,611	821,367	10.49	Information Service Activities		63	
96,811	72	108,316	581,586	12.10	Data Processing, Hosting and Related Activities, Web Portals	631		
40,142	366	45,295	239,781	6.78	Other Information Service Activities	639		
701,322	-114	1,216,805	4,543,033	8.45	Financial and Insurance Activities			K
456,729	225	763,548	2,965,094	9.75	Financial Service Activities		64	
380,133	16	394,256	2,206,660	8.50	Monetary Intermediation	641		
15,094	—	68,659	152,502	16.96	Activities of Holding Companies	642		
551	—	1,129	3,896	24.93	Trusts, Funds and Similar Financial Entities	643		
60,950	209	299,504	602,036	12.66	Other Financial Service Activities	649		
109,662	-341	263,902	831,130	4.40	Insurance		65	
69,434	-1	218,975	558,554	1.09	Insurance of the Person	651		
19,888	-340	25,406	155,012	8.66	Non-life Insurance	652		
3,906	—	4,099	21,444	6.24	Reinsurance	653		
—	—	—	—	—	Pension Funding	654		
16,434	-0	15,422	96,120	19.02	Activities Auxiliary to Insurance	655		
134,931	2	189,355	746,809	8.05	Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities		66	
50,880	—	49,086	245,064	2.15	Securities	661		
4,103	—	4,219	22,546	-5.21	Commodity Contracts	662		
13,428	—	15,108	77,703	6.21	Fund Management Activities	664		
66,520	2	120,942	401,497	13.31	Other Activities Auxiliary to Financial Service Activities	669		

表3-9. 營利事業家數及銷售額—按稅務小行業別分(續5)

單位：家；新臺幣百萬元

大類	中類	小類	名稱	家數 Unit	銷 售 額			
				114年12月 Dec. 2025	114年 7月 July 2025	114年 8月 Aug. 2025	114年 9月 Sept. 2025	
L			不動產業	49,647	1,187	311,796	2,136	
	67		不動產開發業	19,084	554	205,254	1,186	
		670	不動產開發業	19,084	554	205,254	1,186	
	68		不動產經營及相關服務業	30,563	633	106,542	951	
		681	不動產經營業	29,489	626	104,302	921	
		689	其他不動產業	1,074	6	2,239	30	
	M			專業、科學及技術服務業	68,752	1,490	231,668	1,140
		69		法律及會計服務業	162	1	719	1
			691	法律服務業	128	1	712	1
		692	會計服務業	34	0	7	0	
70			企業總管理機構及管理顧問業	20,478	229	57,993	99	
		701	企業總管理機構	39	—	924	—	
		702	管理顧問業	20,439	229	57,069	99	
71			建築、工程服務及技術檢測、分析服務業	5,639	29	38,515	14	
		711	建築、工程服務及相關技術顧問業	3,768	25	29,959	9	
		712	技術檢測及分析服務業	1,871	3	8,556	5	
72			研究發展服務業	606	1	15,952	-0	
		721	自然及工程科學研究發展服務業	207	0	13,014	-1	
		722	社會及人文科學研究發展服務業	42	0	76	0	
		723	綜合研究發展服務業	357	0	2,863	0	
73			廣告業及市場研究業	18,892	143	34,106	112	
		731	廣告業	18,729	141	33,438	112	
		732	市場研究及民意調查業	163	2	668	0	
74			專門設計業	12,061	930	21,661	758	
		740	專門設計業	12,061	930	21,661	758	
75			獸醫業	6	0	0	0	
		750	獸醫業	6	0	0	0	
76		其他專業、科學及技術服務業	10,908	158	62,721	156		
	760	其他專業、科學及技術服務業	10,908	158	62,721	156		
N			支援服務業	37,020	962	118,471	458	
	77		租賃業	7,560	163	45,316	175	
		771	機械設備租賃業	2,684	34	10,417	36	
		772	運輸工具租賃業	2,751	29	33,306	40	
		773	個人及家庭用品租賃業	1,971	100	1,087	100	
		774	智慧財產租賃業	154	0	505	0	
	78		人力仲介及供應業	6,167	28	16,888	19	
		781	人力仲介業	2,191	11	5,539	2	
		782	人力供應業	3,976	17	11,349	17	
	79		旅行及其他相關服務業	4,281	467	7,257	1	
		790	旅行及其他相關服務業	4,281	467	7,257	1	
	80		保全及偵探業	834	10	17,021	7	
		800	保全及偵探業	834	10	17,021	7	
	81		建築物及綠化服務業	12,053	169	21,328	151	
		811	複合支援服務業	815	3	4,685	2	
	812	清潔服務業	9,046	152	13,940	93		
	813	綠化服務業	2,192	14	2,703	56		
82		行政支援服務業	6,125	125	10,661	105		
	820	行政支援服務業	6,125	125	10,661	105		
O			公共行政及國防；強制性社會安全	12	—	723	—	
	83		公共行政及國防；強制性社會安全	9	—	720	—	

Table 3-9. Business Units and Sales —by Industrial Classification on Taxation(Cont.5)

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	114年 Jan. - Dec. 2025	增減率 Growth Rate				
309,593	580	529,279	2,098,866	-14.53	Real Estate Activities			L
203,756	288	331,196	1,371,689	-16.02	Real Estate Development Activities		67	
203,756	288	331,196	1,371,689	-16.02	Real Estate Development Activities	670		
105,837	293	198,083	727,177	-11.57	Real Estate Operation and Related Activities		68	
103,520	288	195,075	714,039	-12.03	Real Estate Operation Activities	681		
2,317	5	3,008	13,138	24.02	Other Real Estate Activities	689		
182,756	1,217	255,551	1,238,457	5.82	Professional, Scientific and Technical Activities			M
720	1	861	4,345	5.58	Legal and Accounting Activities		69	
713	1	847	4,287	5.54	Legal Activities	691		
7	0	14	58	8.75	Accounting, Bookkeeping and Auditing Activities; Tax Consultancy	692		
50,658	63	77,331	321,367	4.05	Activities of Head Offices; Management Consultancy Activities		70	
924	—	1,350	5,717	-1.56	Activities of Head Offices	701		
49,734	63	75,981	315,650	4.16	Management Consultancy Activities	702		
37,807	15	53,726	241,927	11.78	Architecture and Engineering Activities; Technical Testing and Analysis		71	
29,329	7	44,350	191,968	11.72	Architecture and Engineering Activities and Related Technical Consultancy	711		
8,478	8	9,376	49,959	12.01	Technical Testing and Analysis	712		
12,582	1	10,090	64,736	9.99	Scientific Research and Development		72	
10,098	-0	7,236	49,354	7.48	Research and Experimental Development on Natural Sciences and Engineering	721		
41	0	82	320	10.55	Research and Experimental Development on Social Sciences and Humanities	722		
2,442	0	2,771	15,062	19.12	Miscellaneous Scientific Research and Development	723		
33,815	129	50,750	217,665	-7.87	Advertising and Market Research		73	
33,193	128	49,941	213,823	-7.96	Advertising	731		
622	0	808	3,842	-2.68	Market Research and Public Opinion Polling	732		
20,640	835	27,805	136,048	-2.64	Specialized Design Activities		74	
20,640	835	27,805	136,048	-2.64	Specialized Design Activities	740		
0	0	1	5	1.56	Veterinary Activities		75	
0	0	1	5	1.56	Veterinary Activities	750		
26,533	174	34,987	252,364	22.45	Other Professional, Scientific and Technical Activities		76	
26,533	174	34,987	252,364	22.45	Other Professional, Scientific and Technical Activities	760		
120,723	499	136,114	734,298	-0.71	Support Service Activities			N
46,586	167	54,822	295,844	-12.01	Rental and Leasing Activities		77	
10,325	33	13,336	65,457	4.27	Renting and Leasing of Machinery and Equipment	771		
34,933	30	39,405	220,394	-16.40	Renting and Leasing of Transport Equipment	772		
1,016	104	1,196	6,775	-4.58	Renting and Leasing of Personal and Household Goods	773		
312	0	886	3,217	18.72	Leasing of Intellectual Property and Similar Products, Except Copyrighted Works	774		
16,921	14	17,480	99,327	7.76	Employment Activities		78	
5,473	4	5,742	32,968	2.39	Activities of Employment Placement Agencies	781		
11,448	10	11,738	66,359	10.64	Human Resources Provision Activities	782		
7,188	3	7,716	43,603	12.57	Travel agency, Tour Operator, Other Reservation Service and Related Activities		79	
7,188	3	7,716	43,603	12.57	Travel agency, Tour Operator, Other Reservation Service and Related Activities	790		
16,037	8	18,305	98,456	7.73	Security and Investigation Activities		80	
16,037	8	18,305	98,456	7.73	Security and Investigation Activities	800		
22,360	107	24,458	131,059	9.19	Services to Buildings and Landscape Activities		81	
4,707	4	5,219	27,974	8.35	Combined Facilities Support Activities	811		
14,536	91	15,817	85,461	9.47	Cleaning Activities	812		
3,118	13	3,422	17,624	9.21	Landscape Care and Maintenance Service Activities	813		
11,631	200	13,332	66,009	8.23	Office Administrative and Support Activities		82	
11,631	200	13,332	66,009	8.23	Office Administrative and Support Activities	820		
2,047	—	2,672	7,694	49.87	Public Administration and Defence; Compulsory Social Security			O
2,044	—	2,669	7,674	50.02	Public Administration and Defence; Compulsory Social Security		83	

表3-9. 營利事業家數及銷售額—按稅務小行業別分(續6完)

單位：家；新臺幣百萬元

大類	中類	小類	名稱	家數 Unit	銷 售 額			
				114年12月 Dec. 2025	114年 7月 July 2025	114年 8月 Aug. 2025	114年 9月 Sept. 2025	
P	84	831	公共行政	5	—	706	—	
		832	國防事務	4	—	14	—	
		833	強制性社會安全事務	—	—	—	—	
		840	國際組織及外國機構	3	—	3	—	
			國際組織及外國機構	3	—	3	—	
		教育業	8,226	185	7,117	195		
	Q	85		教育業	8,226	185	7,117	195
			851	學前教育	44	0	240	0
			852	小學教育	1	(D)	(D)	(D)
			853	國民中學教育	1	(D)	(D)	(D)
854			高級中等教育	1	(D)	(D)	(D)	
855			大專校院	4	—	172	—	
856			特殊教育學校	—	—	—	—	
858			教育輔助業	829	2	740	4	
859			其他教育業	7,346	182	5,963	191	
			醫療保健及社會工作服務業	2,851	38	8,865	44	
R	86		醫療保健業	1,198	31	7,055	40	
		861	醫院	19	—	4,425	—	
		862	診所	12	0	9	0	
		869	其他醫療保健業	1,167	30	2,621	40	
		87	居住型照顧服務業	374	0	739	1	
			871	居住型護理照顧服務業	153	—	429	—
			879	其他居住型照顧服務業	221	0	310	1
		88	其他社會工作服務業	1,279	7	1,071	3	
			881	居家式及社區式長期照顧服務業	965	0	665	2
			889	未分類其他社會工作服務業	314	7	406	1
	藝術、娛樂及休閒服務業	42,114	2,061	30,871	2,019			
S	90		創作及藝術表演業	7,575	118	9,266	116	
		901	創作業	620	13	139	12	
		902	藝術表演業	2,207	51	1,350	42	
		903	創作及藝術表演輔助業	4,748	54	7,777	62	
	91	圖書館、檔案保存、博物館及類似機構	58	1	113	1		
		910	圖書館、檔案保存、博物館及類似機構	58	1	113	1	
	92	博弈業	10,245	6	3,340	5		
		920	博弈業	10,245	6	3,340	5	
	93	運動、娛樂及休閒服務業	24,236	1,937	18,152	1,897		
		931	運動服務業	5,826	152	9,320	240	
932		娛樂及休閒服務業	18,410	1,785	8,831	1,658		
	其他服務業	101,124	6,856	47,945	6,738			
X	94		宗教、職業及類似組織	665	11	5,286	11	
		941	宗教組織	18	0	30	0	
		942	職業團體	210	2	2,142	5	
	95	其他組織	437	9	3,114	6		
		個人及家庭用品維修業	33,936	1,681	26,932	1,652		
		951	汽車維修及美容業	16,003	617	19,242	595	
		952	電腦、通訊傳播設備及電子產品維修業	4,363	163	4,336	166	
	96	其他個人及家庭用品維修業	13,570	901	3,355	892		
		未分類其他服務業	66,523	5,164	15,728	5,074		
		961	洗衣業	7,655	429	1,697	429	
962		美髮及美容美體業	38,938	3,682	5,617	3,609		
963		殯葬及寵物生命紀念相關服務業	4,713	163	4,062	161		
964		家事服務業	76	2	33	2		
969		其他個人服務業	15,141	888	4,319	873		
	其他不能歸類之行業	37	2,620	1,696	2,342			

Table 3-9. Business Units and Sales—by Industrial Classification on Taxation(Cont.6 End)

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	114年 Jan. - Dec. 2025	增減率 Growth Rate				
633	—	490	3,500	17.53	Public Administration	831		
1,411	—	2,179	4,175	95.29	Defence Activities	832		
—	—	—	—	—	Compulsory Social Security Activities	833		
3	—	3	19	7.61	Activities of Extraterritorial Organizations and Bodies		84	
3	—	3	19	7.61	Activities of Extraterritorial Organizations and Bodies	840		
6,873	213	8,225	42,073	10.04	Education			P
6,873	213	8,225	42,073	10.04	Education		85	
171	0	222	1,148	9.58	Pre-primary Education	851		
(D)	(D)	(D)	(D)	(D)	Primary Education	852		
(D)	(D)	(D)	(D)	(D)	Junior High Education	853		
(D)	(D)	(D)	(D)	(D)	Senior Secondary Education	854		
112	-0	24	650	16.15	Higher Education	855		
—	—	—	—	—	Special Education	856		
843	8	920	4,364	10.70	Educational Support Activities	858		
5,747	205	7,056	35,904	9.88	Other Education	859		
9,152	34	11,536	55,265	9.85	Human Health and Social Work Activities			Q
7,163	31	9,360	44,289	6.05	Human Health Activities		86	
4,487	—	4,636	26,003	3.39	Hospital Activities	861		
7	0	7	47	1.34	Clinic Activities	862		
2,669	31	4,717	18,239	10.10	Other Human Health Activities	869		
761	-1	802	4,399	17.01	Residential Care Activities		87	
454	-1	468	2,551	14.91	Residential Nursing Care Activities	871		
307	0	334	1,847	20.04	Other Residential Care Activities	879		
1,228	3	1,374	6,577	37.47	Social Work Activities without Accommodation		88	
760	0	916	4,081	65.19	Home-based and Community-based Long-term Care Activities	881		
467	3	458	2,496	7.87	Other Social Work Activities without Accommodation	889		
29,421	1,958	31,783	179,030	12.10	Arts, Entertainment and Recreation			R
8,432	89	11,484	51,633	17.93	Creative, Arts and Entertainment Activities		90	
154	12	282	1,248	11.21	Artistic Creation	901		
1,419	43	1,718	8,386	10.52	Performing Arts	902		
6,859	35	9,485	41,998	19.75	Support Activities to Creative and Performing Arts	903		
98	1	140	723	15.43	Libraries, Archives, Museums and Other Cultural Activities		91	
98	1	140	723	15.43	Libraries, Archives, Museums and Other Cultural Activities	910		
1,210	6	1,279	10,363	11.68	Gambling and Betting Activities		92	
1,210	6	1,279	10,363	11.68	Gambling and Betting Activities	920		
19,681	1,863	18,880	116,311	9.70	Sports Activities and Amusement and Recreation Activities		93	
9,256	164	9,690	54,705	12.82	Sports Activities	931		
10,425	1,700	9,190	61,606	7.08	Amusement and Recreation Activities	932		
46,228	6,997	53,774	327,401	1.70	Other Service Activities			S
4,432	14	6,448	27,848	5.17	Activities of Membership Organizations		94	
18	0	20	138	21.21	Activities of Religious Organizations	941		
1,790	5	3,014	11,725	4.35	Activities of Business, Employers, Professional Membership Organizations and Trade Unions	942		
2,624	9	3,414	15,985	5.66	Activities of Other Membership Organizations	949		
26,416	1,725	29,479	172,579	-0.78	Maintenance and Repair of Personal and Household Goods		95	
18,081	644	20,882	118,656	-2.59	Maintenance and Repair of Motor Vehicles and Motor Vehicle Beauty Shops	951		
5,161	170	5,456	30,111	5.86	Repair of Computers, Communication Equipment and Electronic Products	952		
3,174	910	3,142	23,812	0.61	Maintenance and Repair of Other Personal and Household Goods	959		
15,380	5,258	17,846	126,975	4.48	Other Personal Service Activities		96	
1,695	435	1,853	12,784	3.58	Washing and (Dry-) Cleaning of Textile and Fur Products	961		
5,515	3,777	5,639	54,152	6.12	Beauty Treatment	962		
3,839	159	4,775	27,917	-0.78	Funeral and Related Activities	963		
31	2	507	672	-11.84	Activities of Households as Employers of Domestic Personnel	964		
4,300	885	5,072	31,449	7.48	Other Personal Service Activities Not Elsewhere Classified	969		
2,093	1,997	2,477	31,164	10.78	Activities Not Adequately Defined			X