

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			
				115年 3月 Mar. 2026	114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	
A	01		總計	1,702,004	9,626,138	1,081,110	12,222,130	
			農、林、漁、牧業	11,560	13,029	203	14,198	
			農、牧業	9,055	9,259	195	11,505	
			011 農作物栽培業	6,179	4,379	119	4,982	
			012 畜牧業	1,256	2,507	18	3,365	
			013 農事及畜牧服務業	1,620	2,373	58	3,158	
			02 林業	308	327	1	468	
			020 林業	308	327	1	468	
			03 漁業	2,197	3,443	7	2,225	
			031 漁撈業	1,770	2,689	2	1,544	
B	06	060	032 水產養殖業	427	754	5	682	
			礦業及土石採取業	1,012	35,109	39	38,567	
			05 石油及天然氣礦業	23	25,774	—	26,969	
			050 石油及天然氣礦業	23	25,774	—	26,969	
			砂、石採取及其他礦業	989	9,335	39	11,598	
C	08		060 砂、石採取及其他礦業	989	9,335	39	11,598	
			製造業	139,307	2,886,439	791,824	3,935,194	
			食品及飼品製造業	9,991	139,942	1,518	166,587	
			081 肉類加工及保藏業	1,292	17,370	49	19,017	
			082 水產加工及保藏業	304	4,363	211	4,552	
			083 蔬果加工及保藏業	938	7,218	206	7,421	
			084 動植物油脂製造業	214	11,593	183	13,662	
			085 乳品製造業	189	8,919	2	9,424	
			086 碾穀、磨粉及澱粉製品製造業	486	6,151	6	6,346	
			087 動物飼品製造業	374	28,013	71	47,597	
			089 其他食品製造業	6,194	56,315	790	58,568	
	09		飲料製造業	567	11,950	116	12,193	
			091 酒精飲料製造業	259	2,789	10	2,991	
			092 非酒精飲料製造業	308	9,161	106	9,202	
	10		菸草製造業	8	2,259	—	3,355	
			100 菸草製造業	8	2,259	—	3,355	
	11		紡織業	4,159	43,430	6,845	85,433	
			111 紡紗業	518	9,098	3,114	25,038	
			112 織布業	1,346	18,739	2,610	42,221	
			113 不織布業	183	3,104	352	5,412	
			114 染整業	424	4,790	201	5,078	
			115 紡織品製造業	1,688	7,700	569	7,683	
			12 成衣及服飾品製造業	2,768	11,029	3,412	11,684	
	12		121 成衣製造業	1,864	8,674	3,192	8,175	
			123 服飾品製造業	904	2,355	220	3,509	
	13		皮革、毛皮及其製品製造業	935	4,859	1,477	16,424	
			130 皮革、毛皮及其製品製造業	935	4,859	1,477	16,424	
	14		木竹製品製造業	2,608	9,690	102	9,443	
			140 木竹製品製造業	2,608	9,690	102	9,443	
	15		紙漿、紙及紙製品製造業	2,797	32,372	725	35,491	
			151 紙漿、紙及紙板製造業	287	10,155	292	12,028	
			152 瓦楞紙板及紙容器製造業	1,904	16,701	115	17,392	
			159 其他紙製品製造業	606	5,517	318	6,071	
	16		印刷及資料儲存媒體複製業	7,813	25,782	8,213	35,263	
			160 印刷及資料儲存媒體複製業	7,813	25,782	8,213	35,263	

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
115年 1月 Jan. 2026	115年 2月 Feb. 2026	115年 3月 Mar. 2026	115年 1 - 3月 Jan. - Mar. 2026	增減率 Growth Rate				
1,115,321	9,499,200	1,370,718	11,985,239	15.38	Grand Total			
277	11,016	211	11,504	1.28	Agriculture, Forestry, Fishing and Animal Husbandry			A
264	9,000	203	9,468	5.68	Agriculture and Animal Husbandry		01	
125	4,017	121	4,262	-0.31	Growing of Crops	011		
94	2,681	17	2,792	9.41	Animal Husbandry	012		
46	2,302	65	2,413	13.22	Support Activities to Agricultural and Animal Husbandry	013		
1	284	1	286	13.07	Forestry		02	
1	284	1	286	13.07	Forestry	020		
11	1,732	7	1,750	-18.48	Fishing and Aquaculture		03	
6	1,171	1	1,178	-23.94	Fishing	031		
5	561	6	572	-4.34	Aquaculture	032		
20	36,019	103	36,142	-16.30	Mining and Quarrying			B
—	27,262	0	27,263	-20.42	Extraction of Crude Petroleum and Natural Gas		05	
—	27,262	0	27,263	-20.42	Extraction of Crude Petroleum and Natural Gas	050		
20	8,756	103	8,879	-0.48	Quarrying of Stone, Sand, Clay and Other Mining		06	
20	8,756	103	8,879	-0.48	Quarrying of Stone, Sand, Clay and Other Mining	060		
825,455	2,933,125	992,003	4,750,583	25.64	Manufacturing			C
1,557	134,829	1,623	138,008	5.14	Manufacture of Food Products and Prepared Animal Feeds		08	
36	17,113	52	17,200	6.84	Processing and Preserving of Meat	081		
204	4,442	257	4,902	7.71	Processing and Preserving of Fish, Crustaceans and Molluscs	082		
278	6,776	195	7,250	-0.07	Processing and Preserving of Fruit and Vegetables	083		
191	12,181	195	12,567	9.05	Manufacture of Edible Vegetable and Animal Oils and Fats	084		
1	7,881	3	7,885	3.64	Manufacture of Dairy Products	085		
4	5,824	4	5,833	-4.23	Grain Husking, Manufacture of Grain Mill Products, Starches and Starch Products	086		
63	26,963	105	27,131	4.33	Manufacture of Prepared Animal Feeds	087		
779	53,649	811	55,240	5.98	Manufacture of Other Food Products	089		
108	9,947	112	10,168	-6.19	Manufacture of Beverages		09	
14	1,850	19	1,883	-30.52	Manufacture of Alcoholic Beverages	091		
94	8,097	93	8,285	1.93	Manufacture of Non-alcoholic Beverages	092		
—	1,987	—	1,987	-14.85	Manufacture of Tobacco Products		10	
—	1,987	—	1,987	-14.85	Manufacture of Tobacco Products	100		
7,685	38,605	8,199	54,489	-15.27	Manufacture of Textiles		11	
3,393	6,876	3,980	14,249	-21.05	Spinning of Yarn	111		
2,986	17,690	3,015	23,691	-12.00	Weaving of Textiles	112		
407	3,380	411	4,199	-17.23	Manufacture of Non-woven Fabrics	113		
286	4,130	236	4,652	-21.86	Finishing of Textiles	114		
613	6,528	557	7,698	-7.36	Manufacture of Textile Products	115		
4,428	8,580	4,874	17,883	103.31	Manufacture of Wearing Apparel and Clothing Accessories		12	
4,072	6,693	4,619	15,384	151.21	Manufacture of Wearing Apparel	121		
356	1,887	255	2,499	-6.47	Manufacture of Clothing Accessories	123		
1,546	4,113	1,510	7,168	-11.24	Manufacture of Leather, Fur and Related Products		13	
1,546	4,113	1,510	7,168	-11.24	Manufacture of Leather, Fur and Related Products	130		
79	8,453	92	8,624	5.43	Manufacture of Wood and of Products of Wood and Bamboo		14	
79	8,453	92	8,624	5.43	Manufacture of Wood and of Products of Wood and Bamboo	140		
579	28,062	623	29,265	-5.03	Manufacture of Paper and Paper Products		15	
300	8,371	377	9,049	-9.12	Manufacture of Pulp, Paper and Paperboard	151		
118	14,614	118	14,850	-2.87	Manufacture of Containers of Paper and Paperboard	152		
160	5,077	129	5,366	-3.64	Manufacture of Other Paper Products	159		
8,937	23,342	9,138	41,416	11.41	Printing and Reproduction of Recorded Media		16	
8,937	23,342	9,138	41,416	11.41	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			
				115年 3月 Mar. 2026	114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	
	17		石油及煤製品製造業	188	83,562	48,977	93,945	
		170	石油及煤製品製造業	188	83,562	48,977	93,945	
	18		化學材料及肥料製造業	1,493	122,805	32,705	151,969	
		181	化學原材料製造業	670	85,089	19,469	95,816	
		183	肥料及氮化合物製造業	212	1,745	0	1,621	
		184	塑膠及合成橡膠原料製造業	556	34,102	11,932	52,480	
		185	人造纖維製造業	55	1,869	1,303	2,052	
	19		其他化學製品製造業	2,495	50,176	2,077	54,105	
		191	農藥及環境用藥製造業	75	2,210	234	2,619	
		192	塗料、染料及顏料製造業	463	7,729	869	8,808	
		193	清潔用品及化粧品製造業	1,272	8,118	110	8,769	
		199	未分類其他化學製品製造業	685	32,119	864	33,909	
	20		藥品及醫用化學製品製造業	383	23,382	324	29,849	
		200	藥品及醫用化學製品製造業	383	23,382	324	29,849	
	21		橡膠製品製造業	1,573	21,062	7,510	54,651	
		210	橡膠製品製造業	1,573	21,062	7,510	54,651	
	22		塑膠製品製造業	9,318	63,004	3,434	70,327	
		220	塑膠製品製造業	9,318	63,004	3,434	70,327	
	23		非金屬礦物製品製造業	3,091	67,602	2,777	88,771	
		231	玻璃及其製品製造業	489	15,217	2,036	14,548	
		232	耐火、黏土建材及其他陶瓷製品製造業	739	6,362	135	7,062	
		233	水泥及其製品製造業	892	36,518	-6	56,157	
		234	石材製品製造業	522	3,087	37	3,701	
		239	其他非金屬礦物製品製造業	449	6,417	575	7,302	
	24		基本金屬製造業	5,707	170,679	16,502	208,432	
		241	鋼鐵製造業	3,244	123,386	6,133	137,203	
		242	鋁製造業	846	20,481	1,836	29,715	
		243	銅製造業	246	13,608	5,571	25,538	
		249	其他基本金屬製造業	1,371	13,204	2,962	15,977	
	25		金屬製品製造業	36,825	208,837	14,833	274,042	
		251	金屬刀、手工具及模具製造業	13,379	52,159	5,461	59,337	
		252	金屬結構及建築組件製造業	4,237	22,822	160	25,300	
		253	金屬容器製造業	497	5,108	61	5,358	
		254	金屬加工處理業	9,023	52,447	2,679	66,090	
		259	其他金屬製品製造業	9,689	76,300	6,472	117,956	
	26		電子零組件製造業	5,593	845,136	423,426	1,246,905	
		261	半導體製造業	421	521,172	368,439	744,818	
		262	被動電子元件製造業	252	23,771	6,243	31,434	
		263	印刷電路板製造業	210	19,717	3,604	26,233	
		264	光電材料及元件製造業	172	36,453	3,528	53,280	
		269	其他電子零組件製造業	4,538	244,023	41,612	391,140	
	27		電腦、電子產品及光學製品製造業	2,839	453,515	174,980	686,146	
		271	電腦及其週邊設備製造業	694	172,904	22,820	233,799	
		272	通訊傳播設備製造業	500	162,248	133,823	293,658	
		273	視聽電子產品製造業	615	78,982	8,604	114,140	
		274	資料儲存媒體製造業	38	2,680	2,145	2,941	
		275	量測、導航、控制設備及鐘錶製造業	533	13,063	5,984	17,347	
		276	輻射及電子醫學設備製造業	29	1,429	40	1,344	
		277	光學儀器及設備製造業	430	22,209	1,565	22,918	
	28		電力設備及配備製造業	5,458	134,062	13,640	170,731	
		281	發電、輸電及配電機械製造業	2,408	62,131	1,000	75,020	

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

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
115年 1月 Jan. 2026	115年 2月 Feb. 2026	115年 3月 Mar. 2026	115年 1 - 3月 Jan. - Mar. 2026	增減率 Growth Rate				
51.105	82.947	59.905	193.957	-8.42	Manufacture of Petroleum and Coal Products		17	
51.105	82.947	59.905	193.957	-8.42	Manufacture of Petroleum and Coal Products	170		
38.793	115.925	48.232	202.950	-4.09	Manufacture of Chemical Material and Fertilizers		18	
24.533	81.837	31.582	137.953	-2.19	Manufacture of Raw Chemical Material	181		
0	1.606	1	1.607	-14.24	Manufacture of Fertilizers and Nitrogen Compounds	183		
13.000	30.918	15.308	59.225	-7.26	Manufacture of Plastic and Synthetic Rubber Materials	184		
1.259	1.564	1.342	4.165	-13.51	Manufacture of Man-made Fibers	185		
2.500	46.912	9.355	58.767	12.52	Manufacture of Other Chemical Products		19	
349	1.900	468	2.717	-2.54	Manufacture of Pesticides and Environmental Agents	191		
942	7.012	1.092	9.047	-1.88	Manufacture of Coatings, Dyes and Pigments	192		
152	7.464	161	7.777	-2.46	Manufacture of Cleaning Preparations and Cosmetics	193		
1.057	30.535	7.634	39.226	21.64	Manufacture of Other Chemical Products Not Elsewhere	199		
554	21.126	598	22.279	1.76	Manufacture of Pharmaceuticals and Medicinal Chemical		20	
554	21,126	598	22,279	1.76	Manufacture of Pharmaceuticals and Medicinal Chemical Products	200		
7.805	18.872	9.484	36.161	17.11	Manufacture of Rubber Products		21	
7.805	18.872	9.484	36.161	17.11	Manufacture of Rubber Products	210		
3.974	58.808	4.729	67.512	-2.91	Manufacture of Plastics Products		22	
3.974	58.808	4.729	67.512	-2.91	Manufacture of Plastics Products	220		
2.936	61.730	3.455	68.121	-1.82	Manufacture of Other Non-metallic Mineral Products		23	
2.051	13.383	2.508	17.941	7.45	Manufacture of Glass and Glass Products	231		
146	5,639	225	6,010	-6.99	Manufacture of Refractory Products, Clay Building Materials and Other Porcelain and Ceramic Products	232		
1	33.613	3	33.616	-5.50	Manufacture of Cement and Cement Products	233		
34	2.864	31	2.929	-8.02	Cutting, Shaping and Finishing of Stone	234		
704	6.232	688	7.624	2.09	Manufacture of Other Non-metallic Mineral Products	239		
19.957	164.187	21.956	206.100	-5.72	Manufacture of Basic Metals		24	
7.076	116.214	7.368	130.658	-12.59	Manufacture of Basic Iron and Steel	241		
2.618	18.366	2.729	23.713	-5.55	Manufacture of Aluminum	242		
6.494	16.038	6.838	29.370	6.49	Manufacture of Copper	243		
3.769	13.569	5.022	22.360	36.00	Manufacture of Other Basic Metals	249		
16.592	185.243	17.478	219.313	-1.49	Manufacture of Fabricated Metal Products		25	
5.851	46.772	6.235	58.857	-5.43	Manufacture of Cutlery, Metal Hand Tools and Die	251		
208	21,475	191	21,874	6.31	Manufacture of Metal Structure and Architectural Components	252		
58	5.417	53	5.529	4.26	Manufacture of Metal Containers	253		
3.063	50.072	3.251	56.386	-3.74	Metalworking Activities	254		
7.412	61.507	7.748	76.667	0.96	Manufacture of Other Fabricated Metal Products	259		
381.783	916.071	468.674	1,766.527	30.70	Manufacture of Electronic Parts and Components		26	
294.954	575.337	395.978	1,266.268	29.95	Manufacture of Semi-conductors	261		
6.452	32.446	6.876	45.774	72.58	Manufacture of Electronic Passive Devices	262		
4.095	20.510	4.751	29.356	34.19	Manufacture of Bare Printed Circuit Boards	263		
3.962	33.295	4.187	41.443	-4.53	Manufacture of Optoelectronic Materials and Components	264		
72.321	254.483	56.882	383.686	34.48	Manufacture of Other Electronic Parts and Components	269		
231.226	545.827	277.637	1,054.690	126.51	Manufacture of Computers, Electronic and Optical Products		27	
70.216	263.930	78.527	412.673	170.59	Manufacture of Computers and Peripheral Equipment	271		
139.958	171.689	174.602	486.248	139.69	Manufacture of Communication Equipment	272		
10.079	76.176	11.758	98.013	75.22	Manufacture of Audio and Video Equipment	273		
2.537	2.432	2.594	7.562	36.76	Manufacture of Magnetic and Optical Media	274		
7,041	11,264	8,753	27,058	4.01	Manufacture of Measuring, Navigating, Control Equipment, Watches and Clocks	275		
37	1,337	22	1,396	2.56	Manufacture of Irradiation and Electromedical Equipment	276		
1.358	19.000	1.381	21.739	1.56	Manufacture of Optical Instruments and Equipment	277		
15.259	117.647	15.695	148.600	-0.58	Manufacture of Electrical Equipment		28	
1,153	54,554	1,195	56,902	-4.74	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			
				115年 3月 Mar. 2026	114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	
D	29	282	電池製造業	117	5,446	676	10,829	
		283	電線及配線器材製造業	816	29,711	8,328	33,221	
		284	照明設備及配備製造業	689	5,747	283	5,971	
		285	家用電器製造業	899	9,952	576	18,468	
		289	其他電力設備及配備製造業	529	21,075	2,778	27,222	
			機械設備製造業	15,301	150,281	10,682	177,916	
		291	金屬加工用機械設備製造業	3,304	31,359	3,927	30,693	
		292	其他專用機械設備製造業	5,963	54,404	4,271	66,667	
		293	通用機械設備製造業	6,034	64,518	2,485	80,556	
	30		汽車及其零件製造業	2,053	71,252	4,304	85,997	
		301	汽車製造業	91	32,076	216	35,660	
		302	車體製造業	241	6,010	—	9,930	
		303	汽車零件製造業	1,721	33,166	4,088	40,406	
	31		其他運輸工具及其零件製造業	2,022	39,672	6,219	48,480	
		311	船舶及浮動設施製造業	244	4,605	2,283	5,260	
		312	機車及其零件製造業	488	11,383	552	17,830	
		313	自行車及其零件製造業	950	16,545	2,998	18,112	
		319	未分類其他運輸工具及其零件製造業	340	7,139	386	7,278	
	32		家具製造業	2,174	10,866	1,472	16,791	
		321	非金屬家具製造業	1,535	5,602	126	6,031	
		322	金屬家具製造業	639	5,264	1,347	10,760	
		33		其他製造業	3,701	38,745	3,216	43,121
			331	育樂用品製造業	1,111	6,984	1,455	8,305
			332	醫療器材及用品製造業	780	13,451	1,257	14,400
			339	未分類其他製造業	1,810	18,310	504	20,416
		34		產業用機械設備維修及安裝業	7,447	50,492	2,335	57,146
			340	產業用機械設備維修及安裝業	7,447	50,492	2,335	57,146
	35		電力及燃氣供應業	3,437	350,861	113	323,696	
			電力及燃氣供應業	3,437	350,861	113	323,696	
		351	電力供應業	2,935	291,273	14	266,785	
		352	氣體燃料供應業	168	57,401	99	53,157	
		353	蒸汽供應業	334	2,187	0	3,754	
E		用水供應及污染整治業	8,730	46,657	208	55,096		
	36		用水供應業	216	8,078	2	8,930	
		360	用水供應業	216	8,078	2	8,930	
	37		廢水及污水處理業	603	3,659	6	5,560	
		370	廢水及污水處理業	603	3,659	6	5,560	
	38		廢棄物清除、處理及資源物回收處理業	7,669	31,716	199	37,164	
		381	廢棄物清除業	4,409	17,429	69	19,705	
	39	382	廢棄物處理業	1,542	7,936	23	10,910	
		383	資源物回收處理業	1,718	6,350	106	6,549	
			污染整治業	242	3,204	2	3,442	
390		污染整治業	242	3,204	2	3,442		
F		營建工程業	176,530	775,332	1,512	939,831		
	41		建築工程業	10,120	115,670	-1	168,858	
		410	建築工程業	10,120	115,670	-1	168,858	
	42		土木工程業	17,769	178,369	75	220,644	
		421	道路工程業	1,296	10,503	3	13,426	
		422	公用事業設施工程業	2,847	32,797	32	39,722	
		429	其他土木工程業	13,626	135,069	41	167,496	
	43		專門營造業	148,641	481,294	1,438	550,329	
		431	整地、基礎及結構工程業	7,318	27,212	75	28,741	

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

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
115年 1月 Jan. 2026	115年 2月 Feb. 2026	115年 3月 Mar. 2026	115年 1 - 3月 Jan. - Mar. 2026	增減率 Growth Rate				
889	5,907	794	7,590	14.24	Manufacture of Batteries and Accumulators	282		
9,189	26,614	9,912	45,715	-0.56	Manufacture of Wiring and Wiring Devices	283		
310	5,131	290	5,730	-4.09	Manufacture of Lighting Equipment	284		
627	10,411	649	11,687	-3.39	Manufacture of Domestic Appliances	285		
3,090	15,030	2,855	20,976	10.10	Manufacture of Other Electrical Equipment	289		
10,138	139,048	11,213	160,399	-2.89	Manufacture of Machinery and Equipment		29	
3,811	26,991	3,895	34,697	-17.75	Manufacture of Metalworking Machinery	291		
4,210	51,454	4,970	60,634	5.42	Manufacture of Other Special-purpose Machinery	292		
2,116	60,604	2,348	65,067	-0.63	Manufacture of General-purpose Machinery	293		
4,720	69,879	4,964	79,563	-3.66	Manufacture of Motor Vehicles and Parts		30	
287	33,142	210	33,638	-1.28	Manufacture of Motor Vehicles	301		
—	6,968	1	6,969	1.04	Manufacture of Bodies (Coachwork) for Motor Vehicles	302		
4,433	29,770	4,753	38,956	-6.39	Manufacture of Parts for Motor Vehicles	303		
6,259	36,738	4,740	47,737	-7.27	Manufacture of Other Transport Equipment and Parts		31	
2,231	2,403	444	5,078	-50.45	Manufacture of Ships, Boats and Floating Structures	311		
682	10,023	642	11,347	-3.14	Manufacture of Motorcycles and Parts	312		
3,011	16,061	3,204	22,276	-12.49	Manufacture of Bicycles and Parts	313		
335	8,250	450	9,035	122.79	Manufacture of Other Transport Equipment and Parts Not Elsewhere Classified	319		
1,850	9,824	1,917	13,591	-5.51	Manufacture of Furniture		32	
133	4,819	218	5,170	-10.36	Manufacture of Non-metallic Furniture	321		
1,717	5,004	1,700	8,421	-2.27	Manufacture of Metallic Furniture	322		
3,146	34,167	3,785	41,098	-3.80	Other Manufacturing		33	
1,454	5,991	1,649	9,094	-15.26	Manufacture of Sports and Recreational Goods	331		
1,243	12,415	1,437	15,095	-0.71	Manufacture of Medical Instruments and Supplies	332		
449	15,760	699	16,909	0.73	Manufacturing Not Elsewhere Classified	339		
1,940	50,256	2,016	54,211	13.58	Repair and Installation of Industrial Machinery and Equipment		34	
1,940	50,256	2,016	54,211	13.58	Repair and Installation of Industrial Machinery and Equipment	340		
125	289,746	117	289,987	1.73	Electricity and Gas Supply			D
125	289,746	117	289,987	1.73	Electricity and Gas Supply		35	
32	235,843	20	235,894	2.59	Electricity Supply	351		
92	52,338	97	52,527	-2.12	Gas Supply	352		
1	1,564	0	1,566	8.44	Steam Supply	353		
202	45,739	282	46,223	12.37	Water Supply and Remediation Activities			E
2	7,279	2	7,283	8.64	Water Supply		36	
2	7,279	2	7,283	8.64	Water Supply	360		
6	3,760	56	3,822	4.63	Wastewater and Sewage Treatment		37	
6	3,760	56	3,822	4.63	Wastewater and Sewage Treatment	370		
183	32,480	218	32,881	17.13	Waste Collection, Treatment and Disposal Activities; Materials Recovery		38	
67	18,438	93	18,597	19.97	Waste Collection	381		
27	8,068	32	8,127	9.47	Waste Treatment and Disposal	382		
89	5,975	93	6,157	19.65	Materials Recovery	383		
12	2,219	6	2,237	-17.29	Remediation Activities and Other Waste Management Services		39	
12	2,219	6	2,237	-17.29	Remediation Activities and Other Waste Management Services	390		
1,451	739,388	4,477	745,316	11.97	Construction			F
1	113,013	2,609	115,623	25.27	Construction of Buildings		41	
1	113,013	2,609	115,623	25.27	Construction of Buildings	410		
375	174,854	223	175,452	12.48	Civil Engineering		42	
3	8,862	1	8,866	-5.17	Construction of Roads and Railways	421		
349	35,184	150	35,682	31.77	Construction of Utility Projects	422		
23	130,808	72	130,904	9.49	Construction of Other Civil Engineering Projects	429		
1,075	451,521	1,645	454,241	8.84	Specialized Construction Activities		43	
64	26,780	24	26,869	11.89	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	家數 Unit	銷 售 額			
				115年 3月 Mar. 2026	114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	
G	45-46	432	庭園景觀工程業	2,460	6,028	4	6,447	
		433	機電、管道及其他建築設備安裝業	55,316	217,502	948	251,312	
		434	建物完工裝修工程業	63,755	120,315	275	137,312	
		439	其他專門營造業	19,792	110,237	136	126,517	
			批發及零售業	731,951	3,301,837	183,932	3,702,513	
			批發業	328,099	2,277,201	153,917	2,579,953	
		451	商品批發經紀業	10,150	150,311	35,830	167,482	
		452	綜合商品批發業	6,121	64,011	2,346	65,511	
		453	農產原料及活動物批發業	4,897	28,224	128	28,657	
		454	食品、飲料及菸草製品批發業	55,618	318,420	1,747	332,935	
		455	布疋及服飾品批發業	19,318	63,292	4,659	73,637	
		456	家用器具及用品批發業	36,015	156,510	1,950	171,065	
		457	藥品、醫療用品及化粧品批發業	16,847	115,974	555	116,968	
		458	文教育樂用品批發業	10,805	37,309	2,212	43,752	
		461	建材批發業	46,409	203,675	6,496	220,742	
		462	化學原材料及其製品批發業	12,059	87,124	9,992	99,050	
		463	燃料及相關產品批發業	1,779	44,978	108	47,696	
		464	機械器具批發業	70,894	742,299	82,314	913,291	
		465	汽機車及其零配件、用品批發業	15,452	132,506	3,167	154,222	
		469	其他專賣批發業	21,735	132,568	2,413	144,944	
			零售業	403,852	1,024,636	30,015	1,122,561	
		471	綜合商品零售業	38,462	299,897	1,034	322,385	
		472	食品、飲料及菸草製品零售業	101,865	80,938	4,977	84,681	
		473	布疋及服飾品零售業	30,963	38,583	2,192	47,679	
		474	家用器具及用品零售業	48,542	73,115	3,539	80,491	
		475	藥品、醫療用品及化粧品零售業	25,392	45,986	1,448	49,354	
		476	文教育樂用品零售業	14,978	17,639	1,043	20,285	
		481	建材零售業	10,331	17,533	505	18,095	
		482	燃料及相關產品零售業	5,522	104,454	732	111,629	
		483	資訊及通訊設備零售業	13,112	118,671	6,867	114,278	
		484	汽機車及其零配件、用品零售業	26,017	164,058	1,989	197,090	
		485	其他專賣零售業	26,770	13,295	2,036	14,634	
		486	零售攤販	3,690	448	298	464	
		487	其他非店面零售業	58,208	50,019	3,356	61,498	
			運輸及倉儲業	40,083	304,514	69,988	382,231	
		49	陸上運輸業	15,191	88,686	644	106,289	
		491	鐵路運輸業	207	13,105	0	13,833	
		492	捷運運輸業	172	3,241	—	3,649	
		493	汽車客運業	6,471	14,045	609	20,987	
		494	汽車貨運業	8,234	57,938	32	67,460	
		499	其他陸上運輸業	107	357	3	361	
		50	水上運輸業	415	9,708	5,154	28,656	
		501	海洋水運業	354	9,393	5,152	28,507	
		502	內河及湖泊水運業	61	315	2	149	
		51	航空運輸業	150	38,803	11,308	44,974	
		510	航空運輸業	150	38,803	11,308	44,974	
		52	運輸輔助業	22,172	98,422	5,268	128,049	
		521	報關業	1,129	7,509	19	28,804	

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

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section	
115年 1月 Jan. 2026	115年 2月 Feb. 2026	115年 3月 Mar. 2026	115年 1 - 3月 Jan. - Mar. 2026	增減率 Growth Rate					
10	4,786	21	4,816	-10.11	Landscape Construction	432	G		
842	211,164	1,095	213,102	11.14	Electrical, Plumbing and Other Construction Installation Activities	433			
112	105,523	420	106,055	5.03	Building Completion and Finishing	434			
47	103,268	85	103,399	8.56	Other Specialized Construction Activities	439			
183,454	3,247,708	250,756	3,681,918	10.43	Wholesale and Retail Trade				
151,265	2,232,245	210,227	2,593,736	12.04	Wholesale Trade				45-46
31,400	129,678	51,166	212,243	7.77	Wholesale on a Fee or Contract Basis	451			
2,477	59,037	3,097	64,611	-2.32	Wholesale of General Merchandise	452			
101	27,703	103	27,907	3.62	Wholesale of Agricultural Raw Materials and Live Animals	453			
1,729	303,734	1,712	307,175	5.54	Wholesale of Food, Beverages and Tobacco	454			
4,543	63,346	4,210	72,098	-9.69	Wholesale of Textiles and Clothing	455			
2,345	153,664	2,628	158,637	2.68	Wholesale of Household Appliances and Goods	456			
473	100,964	919	102,356	3.54	Wholesale of Pharmaceutical and Medical Goods and Cosmetics	457			
2,516	35,289	2,225	40,031	3.14	Wholesale of Cultural and Recreation Goods	458			
7,500	187,168	8,310	202,978	-3.17	Wholesale of Construction Materials	461			
9,993	81,268	12,584	103,845	-4.94	Wholesale of Chemical Materials and Chemical Products	462			
95	43,689	154	43,937	-3.38	Wholesale of Fuel and Related Products	463			
80,679	808,894	115,563	1,005,136	37.53	Wholesale of Machinery and Equipment	464			
3,663	110,143	3,928	117,735	-14.77	Wholesale of Motor Vehicles and Motorcycles and Related Parts and Accessories	465			
3,750	127,669	3,629	135,048	4.89	Other Specialized Wholesale	469		47-48	
32,189	1,015,463	40,529	1,088,182	6.80	Retail Trade				
1,108	302,685	1,103	304,895	6.54	Retail Sale in Non-specialized Stores	471			
4,063	81,189	4,491	89,743	1.46	Retail Sale of Food, Beverages and Tobacco in Specialized Stores	472			
1,961	45,581	2,094	49,636	5.35	Retail Sale of Textiles and Clothing in Specialized Stores	473			
3,258	76,114	3,248	82,619	7.42	Retail Sale of Household Appliances and Goods in Specialized Stores	474			
1,341	42,709	1,481	45,531	3.33	Retail Sale of Pharmaceutical and Medical Goods and Cosmetics in Specialized Stores	475			
899	16,706	1,126	18,730	-1.76	Retail Sale of Cultural and Recreation Goods in Specialized Stores	476			
480	15,694	502	16,676	-3.87	Retail Sale of Construction Materials in Specialized Stores	481			
740	95,225	902	96,867	-9.28	Retail Sale of Fuel and Related Products in Specialized Stores	482			
11,564	119,653	18,221	149,438	57.55	Retail Sale of Information and Communications Equipment in Specialized Stores	483	H		
2,003	153,520	2,225	157,749	-5.53	Retail Sale of Motor Vehicles, Motorcycles and Related Parts and Accessories in Specialized Stores	484			
1,794	13,187	2,038	17,020	-0.80	Other Retail Sale in Specialized Stores	485			
268	454	272	994	6.02	Retail Sale via Stalls	486			
2,710	52,746	2,826	58,282	9.81	Retail Trade Not in Stores or Stalls	487			
72,469	300,942	86,835	460,246	13.15	Transportation and Storage				
670	85,301	678	86,649	4.38	Land Transportation			49	
0	13,168	0	13,168	11.90	Transport via Railways	491			
—	3,172	—	3,172	-1.85	Mass Rapid Transit Transportation	492			
635	12,484	583	13,701	-3.99	Bus Transportation	493			
32	56,159	93	56,283	5.29	Freight Truck Transport	494			
3	318	3	324	13.86	Other Land Transportation	499	50		
5,792	9,269	6,208	21,270	-1.68	Water Transportation				
5,791	9,012	6,207	21,010	-2.15	Ocean Transportation	501			
1	257	1	260	59.11	Inland and Lake Transportation	502			
10,390	42,464	14,367	67,221	17.18	Air Transport			51	
10,390	42,464	14,367	67,221	17.18	Air Transport	510	52		
5,856	92,013	6,009	103,878	3.79	Support Activities for Transportation				
26	7,016	24	7,066	-0.38	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			
				115年 3月 Mar. 2026	114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025	
I		522	船務代理業	327	8,309	3,698	10,257	
		523	貨運承攬業	1,677	33,412	672	36,883	
		524	陸上運輸輔助業	15,841	27,795	370	30,367	
		525	水上運輸輔助業	605	5,804	5	5,553	
		526	航空運輸輔助業	40	1,458	-0	1,779	
		529	其他運輸輔助業	2,553	14,135	503	14,406	
		53	倉儲業	1,246	64,165	47,611	69,531	
		530	倉儲業	1,246	64,165	47,611	69,531	
		54	郵政及遞送服務業	909	4,729	3	4,733	
		541	郵政業	552	2,346	1	2,428	
J		542	遞送服務業	357	2,383	2	2,304	
			住宿及餐飲業	193,053	164,472	18,500	179,736	
		55	住宿業	13,544	29,903	626	35,735	
		551	短期住宿業	11,236	29,324	497	34,990	
		559	其他住宿業	2,308	579	129	745	
		56	餐飲業	179,509	134,569	17,874	144,001	
		561	餐食業	147,803	111,945	15,583	120,978	
		562	外燴及團膳承包業	2,194	4,863	504	4,982	
		563	飲料業	29,512	17,761	1,788	18,040	
			出版影音及資通訊業	28,969	337,679	1,407	402,852	
K		58	出版業	4,596	15,288	35	18,795	
		581	新聞、雜誌、期刊、書籍及其他出版業	3,752	7,275	24	9,670	
		582	軟體出版業	844	8,013	11	9,125	
		59	影片及電視節目業；聲音錄製及音樂發行業	5,830	36,582	131	52,767	
		591	影片及電視節目業	4,637	32,459	127	48,078	
		592	聲音錄製及音樂發行業	1,193	4,123	4	4,689	
		60	廣播、電視節目編排及傳播業	275	8,314	0	14,057	
		601	廣播業	187	482	0	577	
		602	電視節目編排及傳播業	88	7,832	—	13,481	
		61	電信業	1,028	73,151	228	89,259	
K		610	電信業	1,028	73,151	228	89,259	
		62	電腦程式設計、諮詢及相關服務業	7,843	67,391	575	74,363	
		620	電腦程式設計、諮詢及相關服務業	7,843	67,391	575	74,363	
		63	資訊服務業	9,397	136,953	437	153,611	
		631	入口網站經營、資料處理、主機及網站 代管服務業	3,381	96,811	72	108,316	
		639	其他資訊服務業	6,016	40,142	366	45,295	
			金融及保險業	56,002	701,322	-114	1,216,805	
		64	金融服務業	45,442	456,729	225	763,548	
		641	貨幣中介業	4,889	380,133	16	394,256	
		642	控股業	72	15,094	—	68,659	
K		643	信託、基金及類似金融實體	77	551	—	1,129	
		649	其他金融服務業	40,404	60,950	209	299,504	
		65	保險業	965	109,662	-341	263,902	
		651	人身保險業	199	69,434	-1	218,975	
		652	財產保險業	186	19,888	-340	25,406	
		653	再保險業	4	3,906	—	4,099	
		654	退休基金	—	—	—	—	
		655	保險輔助業	576	16,434	-0	15,422	
		66	證券期貨及金融輔助業	9,595	134,931	2	189,355	
		661	證券業	792	50,880	—	49,086	
K		662	期貨業	49	4,103	—	4,219	
		664	基金管理業	57	13,428	—	15,108	
		669	其他金融輔助業	8,697	66,520	2	120,942	

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

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
115年 1月 Jan. 2026	115年 2月 Feb. 2026	115年 3月 Mar. 2026	115年 1 - 3月 Jan. - Mar. 2026	增減率 Growth Rate				
4,443	7,755	4,163	16,361	-18.10	Shipping Agency Services	522		
599	34,782	938	36,319	17.02	Freight Transportation Forwarding Services	523		
410	26,239	345	26,993	6.04	Service Activities Incidental to Land Transportation	524		
1	4,620	12	4,634	13.42	Service Activities Incidental to Water Transportation	525		
0	1,450	—	1,450	-0.55	Service Activities Incidental to Air Transportation	526		
377	10,151	527	11,055	0.71	Other Transportation Support Activities	529		
49,757	67,161	59,570	176,488	26.05	Warehousing and Storage		53	
49,757	67,161	59,570	176,488	26.05	Warehousing and Storage	530		
3	4,735	3	4,740	1.92	Postal and Courier Activities		54	
1	2,285	1	2,286	2.06	Postal Activities	541		
3	2,449	2	2,454	1.79	Courier Activities	542		
16,539	178,279	17,739	212,558	9.71	Accommodation and Food Service Activities			I
647	30,810	737	32,193	6.22	Accommodation		55	
525	30,252	611	31,389	6.42	Short Term Accommodation Activities	551		
122	557	126	805	-1.02	Other Accommodation	559		
15,892	147,469	17,002	180,364	10.36	Food and Beverage Service Activities		56	
13,742	125,153	14,761	153,655	10.59	Food Service Activities	561		
506	5,078	555	6,139	6.17	Event Catering and Other Food Service Activities	562		
1,644	17,239	1,687	20,570	9.99	Beverage Serving Activities	563		
1,016	325,594	2,140	328,750	2.80	Information and Communication			J
24	15,482	32	15,539	3.32	Publishing Activities		58	
23	6,745	19	6,787	-5.56	Publishing of Books, Periodicals and Other Publishing Activities	581		
1	8,737	14	8,752	11.45	Software Publishing	582		
61	36,968	10	37,040	4.34	Motion Picture, Video and Television Programme Production, Sound Recording and Music Publishing Activities		59	
58	33,855	6	33,918	3.56	Motion Picture, Video and Television Programme Activities	591		
4	3,113	5	3,122	13.73	Sound Recording and Music Publishing Activities	592		
0	7,535	3	7,538	1.16	Programming and Broadcasting Activities		60	
0	432	1	433	-2.98	Radio Broadcasting	601		
—	7,103	2	7,105	1.42	Television Broadcasting and Subscription Programming	602		
166	60,397	797	61,361	1.62	Telecommunications		61	
166	60,397	797	61,361	1.62	Telecommunications	610		
637	68,101	852	69,590	-2.71	Computer Programming, Consultancy and Related Activities		62	
637	68,101	852	69,590	-2.71	Computer Programming, Consultancy and Related Activities	620		
127	137,112	444	137,683	5.99	Information Service Activities		63	
83	96,155	186	96,424	5.09	Data Processing, Hosting and Related Activities, Web Portals	631		
44	40,956	258	41,259	8.17	Other Information Service Activities	639		
672	728,010	866	729,548	16.70	Financial and Insurance Activities			K
635	455,869	568	457,072	13.00	Financial Service Activities		64	
136	385,753	154	386,043	15.45	Monetary Intermediation	641		
—	19,078	—	19,078	17.92	Activities of Holding Companies	642		
—	534	—	534	-2.11	Trusts, Funds and Similar Financial Entities	643		
499	50,504	415	51,418	-3.65	Other Financial Service Activities	649		
-0	122,010	0	122,010	0.23	Insurance		65	
—	69,537	—	69,537	-0.67	Insurance of the Person	651		
-0	32,220	0	32,220	-0.76	Non-life Insurance	652		
—	1,806	—	1,806	-38.39	Reinsurance	653		
—	—	—	—	—	Pension Funding	654		
-0	18,446	0	18,446	12.94	Activities Auxiliary to Insurance	655		
37	150,131	298	150,466	52.10	Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities		66	
0	54,480	—	54,481	59.72	Securities	661		
—	4,154	—	4,154	29.47	Commodity Contracts	662		
—	15,283	—	15,283	23.14	Fund Management Activities	664		
37	76,214	298	76,548	55.61	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		
				115年 3月 Mar. 2026	114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025
L			不動產業	49,551	309,593	580	529,279
	67		不動產開發業	19.025	203.756	288	331.196
		670	不動產開發業	19.025	203.756	288	331.196
	68		不動產經營及相關服務業	30.526	105.837	293	198.083
		681	不動產經營業	29.423	103.520	288	195.075
M		689	其他不動產業	1.103	2.317	5	3.008
			專業、科學及技術服務業	69,152	182,756	1,217	255,551
	69		法律及會計服務業	161	720	1	861
		691	法律服務業	127	713	1	847
		692	會計服務業	34	7	0	14
	70		企業總管理機構及管理顧問業	20.671	50.658	63	77.331
		701	企業總管理機構	44	924	—	1.350
		702	管理顧問業	20.627	49.734	63	75.981
	71		建築、工程服務及技術檢測、分析服務業	5,685	37,807	15	53,726
		711	建築、工程服務及相關技術顧問業	3,804	29,329	7	44,350
		712	技術檢測及分析服務業	1.881	8.478	8	9.376
	72		研究發展服務業	606	12.582	1	10.090
		721	自然及工程科學研究發展服務業	209	10,098	-0	7.236
		722	社會及人文科學研究發展服務業	44	41	0	82
		723	綜合研究發展服務業	353	2,442	0	2,771
	73		廣告業及市場研究業	18.932	33.815	129	50.750
		731	廣告業	18.767	33.193	128	49.941
		732	市場研究及民意調查業	165	622	0	808
	74		專門設計業	12.117	20.640	835	27.805
		740	專門設計業	12.117	20.640	835	27.805
	75		獸醫業	6	0	0	1
		750	獸醫業	6	0	0	1
	76		其他專業、科學及技術服務業	10.974	26.533	174	34.987
		760	其他專業、科學及技術服務業	10.974	26.533	174	34.987
N			支援服務業	37,123	120,723	499	136,114
	77		租賃業	7,569	46,586	167	54,822
		771	機械設備租賃業	2,692	10,325	33	13,336
		772	運輸工具租賃業	2,756	34,933	30	39,405
		773	個人及家庭用品租賃業	1,962	1,016	104	1,196
		774	智慧財產租賃業	159	312	0	886
	78		人力仲介及供應業	6,169	16,921	14	17,480
		781	人力仲介業	2,186	5,473	4	5,742
		782	人力供應業	3,983	11,448	10	11,738
	79		旅行及其他相關服務業	4,306	7,188	3	7,716
		790	旅行及其他相關服務業	4,306	7,188	3	7,716
	80		保全及偵探業	835	16,037	8	18,305
		800	保全及偵探業	835	16,037	8	18,305
	81		建築物及綠化服務業	12,104	22,360	107	24,458
		811	複合支援服務業	814	4,707	4	5,219
		812	清潔服務業	9,074	14,536	91	15,817
		813	綠化服務業	2,216	3,118	13	3,422
	82		行政支援服務業	6,140	11,631	200	13,332
		820	行政支援服務業	6,140	11,631	200	13,332
O			公共行政及國防；強制性社會安全	12	2,047	—	2,672
	83		公共行政及國防；強制性社會安全	9	2,044	—	2,669

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

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section
115年 1月 Jan. 2026	115年 2月 Feb. 2026	115年 3月 Mar. 2026	115年 1 - 3月 Jan. - Mar. 2026	增減率 Growth Rate				
806	286,684	979	288,469	-1.08	Real Estate Activities			L
506	176.113	552	177.172	-9.78	Real Estate Development Activities		67	
506	176.113	552	177.172	-9.78	Real Estate Development Activities	670		
299	110.571	427	111.297	16.85	Real Estate Operation and Related Activities		68	
293	107.964	421	108.677	16.05	Real Estate Operation Activities	681		
6	2.608	6	2.620	63.62	Other Real Estate Activities	689		
1,832	177,105	1,661	180,598	5.55	Professional, Scientific and Technical Activities			M
1	623	1	624	-0.25	Legal and Accounting Activities		69	
1	616	1	617	-0.41	Legal Activities	691		
0	7	0	7	15.20	Accounting, Bookkeeping and Auditing Activities; Tax Consultancy	692		
140	50.082	219	50.440	5.30	Activities of Head Offices; Management Consultancy Activities		70	
—	1.050	—	1.050	32.20	Activities of Head Offices	701		
140	49.032	219	49.391	4.85	Management Consultancy Activities	702		
151	41,001	26	41,178	19.22	Architecture and Engineering Activities; Technical Testing and Analysis		71	
144	33,960	19	34,123	23.41	Architecture and Engineering Activities and Related Technical Consultancy	711		
7	7.041	7	7.054	2.40	Technical Testing and Analysis	712		
1	7.447	-63	7.385	12.31	Scientific Research and Development		72	
0	4,964	-65	4,899	13.74	Research and Experimental Development on Natural Sciences and Engineering	721		
0	55	0	55	3.84	Research and Experimental Development on Social Sciences and Humanities	722		
1	2,428	2	2,430	9.74	Miscellaneous Scientific Research and Development	723		
117	30,411	490	31,018	-5.79	Advertising and Market Research		73	
115	29,882	489	30,486	-5.77	Advertising	731		
1	530	1	532	-7.18	Market Research and Public Opinion Polling	732		
857	19,037	800	20,694	-1.56	Specialized Design Activities		74	
857	19,037	800	20,694	-1.56	Specialized Design Activities	740		
0	1	0	1	11.98	Veterinary Activities		75	
0	1	0	1	11.98	Veterinary Activities	750		
566	28,504	189	29,258	6.32	Other Professional, Scientific and Technical Activities		76	
566	28,504	189	29,258	6.32	Other Professional, Scientific and Technical Activities	760		
1,778	112,162	731	114,671	-0.16	Support Service Activities			N
1,509	41,919	328	43,755	-6.98	Rental and Leasing Activities		77	
32	9,611	38	9,680	4.48	Renting and Leasing of Machinery and Equipment	771		
1,356	31,052	193	32,601	-9.49	Renting and Leasing of Transport Equipment	772		
113	764	97	975	-1.10	Renting and Leasing of Personal and Household Goods	773		
7	493	0	499	-34.88	Leasing of Intellectual Property and Similar Products, Except Copyrighted Works	774		
38	16,298	157	16,494	4.55	Employment Activities		78	
24	5,236	143	5,403	-0.26	Activities of Employment Placement Agencies	781		
15	11,062	14	11,091	7.06	Human Resources Provision Activities	782		
0	7,253	7	7,260	4.92	Travel agency, Tour Operator, Other Reservation Service and Related Activities		79	
0	7,253	7	7,260	4.92	Travel agency, Tour Operator, Other Reservation Service and Related Activities	790		
5	16,053	9	16,067	4.75	Security and Investigation Activities		80	
5	16,053	9	16,067	4.75	Security and Investigation Activities	800		
115	20,717	120	20,953	3.19	Services to Buildings and Landscape Activities		81	
7	4,771	3	4,781	12.52	Combined Facilities Support Activities	811		
90	13,649	97	13,837	3.32	Cleaning Activities	812		
18	2,296	20	2,334	-12.32	Landscape Care and Maintenance Service Activities	813		
111	9,922	110	10,142	7.05	Office Administrative and Support Activities		82	
111	9,922	110	10,142	7.05	Office Administrative and Support Activities	820		
—	742	—	742	4.07	Public Administration and Defence; Compulsory Social Security			O
—	739	—	739	4.10	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				
				115年 3月 Mar. 2026	114年10月 Oct. 2025	114年11月 Nov. 2025	114年12月 Dec. 2025		
P	84	831	公共行政	5	633	—	490		
		832	國防事務	4	1,411	—	2,179		
		833	強制性社會安全事務	—	—	—	—		
			國際組織及外國機構	3	3	—	3		
		840	國際組織及外國機構	3	3	—	3		
	85	教育業			8,408	6,873	213	8,225	
		教育業			8,408	6,873	213	8,225	
		851	學前教育	46	171	0	222		
		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	112	-0	24		
		856	特殊教育學校	—	—	—	—		
		858	教育輔助業	835	843	8	920		
		859	其他教育業	7,520	5,747	205	7,056		
Q	86	醫療保健及社會工作服務業			2,924	9,152	34	11,536	
		醫療保健業			1,198	7,163	31	9,360	
		861	醫院	19	4,487	—	4,636		
		862	診所	11	7	0	7		
		869	其他醫療保健業	1,168	2,669	31	4,717		
	87	居住型照顧服務業			376	761	-1	802	
		居住型護理照顧服務業			151	454	-1	468	
		其他居住型照顧服務業			225	307	0	334	
	88	其他社會工作服務業			1,350	1,228	3	1,374	
		居家式及社區式長期照顧服務業			1,026	760	0	916	
		889	未分類其他社會工作服務業	324	467	3	458		
	R	90	藝術、娛樂及休閒服務業			42,331	29,421	1,958	31,783
			創作及藝術表演業			7,719	8,432	89	11,484
			901	創作業	645	154	12	282	
			902	藝術表演業	2,272	1,419	43	1,718	
903			創作及藝術表演輔助業	4,802	6,859	35	9,485		
91		圖書館、檔案保存、博物館及類似機構			59	98	1	140	
		圖書館、檔案保存、博物館及類似機構			59	98	1	140	
92		博弈業			10,199	1,210	6	1,279	
		博弈業			10,199	1,210	6	1,279	
93		運動、娛樂及休閒服務業			24,354	19,681	1,863	18,880	
		運動服務業			5,992	9,256	164	9,690	
		932	娛樂及休閒服務業	18,362	10,425	1,700	9,190		
S		94	其他服務業			101,846	46,228	6,997	53,774
			宗教、職業及類似組織			658	4,432	14	6,448
			941	宗教組織	18	18	0	20	
	942		職業團體	209	1,790	5	3,014		
	949		其他組織	431	2,624	9	3,414		
	95	個人及家庭用品維修業			34,004	26,416	1,725	29,479	
		951	汽車維修及美容業	16,053	18,081	644	20,882		
		952	電腦、通訊傳播設備及電子產品維修業	4,359	5,161	170	5,456		
	96	其他個人及家庭用品維修業			13,592	3,174	910	3,142	
		未分類其他服務業			67,184	15,380	5,258	17,846	
		961	洗衣業	7,735	1,695	435	1,853		
		962	美髮及美容美體業	39,328	5,515	3,777	5,639		
		963	殯葬及寵物生命紀念相關服務業	4,720	3,839	159	4,775		
		964	家事服務業	74	31	2	507		
		969	其他個人服務業	15,327	4,300	885	5,072		
X		其他不能歸類之行業			23	2,093	1,997	2,477	

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

Unit : Unit ; NT\$ Million

Sales					Industrial	Group	Division	Section	
115年 1月 Jan. 2026	115年 2月 Feb. 2026	115年 3月 Mar. 2026	115年 1 - 3月 Jan. - Mar. 2026	増減率 Growth Rate					
—	731	—	731	10.58	Public Administration	831	84	P	
—	8	—	8	-83.14	Defence Activities	832			
—	—	—	—	—	Compulsory Social Security Activities	833			
—	3	—	3	-1.19	Activities of Extraterritorial Organizations and Bodies	840			
—	3	—	3	-1.19	Activities of Extraterritorial Organizations and Bodies				
208	6,602	230	7,039	8.95	Education				
208	6,602	230	7,039	8.95	Education		85		
0	256	0	256	22.60	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)	—	Senior Secondary Education	854			
—	265	—	265	0.91	Higher Education	855			
—	—	—	—	—	Special Education	856			
2	604	3	610	12.19	Educational Support Activities	858			
205	5,477	226	5,909	8.49	Other Education	859			
31	8,458	59	8,548	3.83	Human Health and Social Work Activities		86	Q	
31	6,446	37	6,514	-1.92	Human Health Activities				
—	4,004	—	4,004	2.06	Hospital Activities	861			
0	7	0	7	-31.77	Clinic Activities	862			
31	2,436	37	2,503	-7.57	Other Human Health Activities	869			
0	796	1	797	15.11	Residential Care Activities				87
—	458	0	458	19.31	Residential Nursing Care Activities	871			
0	338	1	339	9.88	Other Residential Care Activities	879			88
-0	1,215	22	1,237	37.66	Social Work Activities without Accommodation				
0	820	13	833	51.32	Home-based and Community-based Long-term Care Activities	881			
-0	396	8	404	16.04	Other Social Work Activities without Accommodation	889			
1,893	25,297	2,008	29,197	5.42	Arts, Entertainment and Recreation		90	R	
98	7,749	100	7,947	13.11	Creative, Arts and Entertainment Activities				
12	132	12	156	-48.69	Artistic Creation	901			
42	1,154	51	1,247	13.13	Performing Arts	902			
44	6,464	37	6,544	16.45	Support Activities to Creative and Performing Arts	903			
4	128	1	132	0.70	Libraries, Archives, Museums and Other Cultural Activities				91
4	128	1	132	0.70	Libraries, Archives, Museums and Other Cultural Activities	910			
5	1,035	5	1,045	-25.89	Gambling and Betting Activities				92
5	1,035	5	1,045	-25.89	Gambling and Betting Activities	920			
1,786	16,385	1,902	20,073	4.94	Sports Activities and Amusement and Recreation Activities				93
155	8,096	208	8,459	5.07	Sports Activities	931			
1,631	8,289	1,694	11,614	4.85	Amusement and Recreation Activities	932	94	S	
6,602	46,118	7,196	59,916	5.91	Other Service Activities				
9	4,061	10	4,080	-3.40	Activities of Membership Organizations				
0	16	0	16	-0.79	Activities of Religious Organizations	941			
4	1,649	4	1,657	15.66	Activities of Business, Employers, Professional Membership Organizations and Trade Unions	942			
4	2,397	6	2,407	-13.25	Activities of Other Membership Organizations	949			
1,630	26,629	1,663	29,921	7.43	Maintenance and Repair of Personal and Household Goods				95
581	18,069	601	19,250	-0.37	Maintenance and Repair of Motor Vehicles and Motor Vehicle Beauty Shops	951			
159	5,557	159	5,875	51.58	Repair of Computers, Communication Equipment and Electronic Products	952			95
889	3,002	904	4,795	3.05	Maintenance and Repair of Other Personal and Household Goods	959			
4,964	15,428	5,523	25,915	5.79	Other Personal Service Activities				96
436	1,722	440	2,598	5.33	Washing and (Dry-) Cleaning of Textile and Fur Products	961			
3,513	5,337	4,023	12,872	10.52	Beauty Treatment	962			
158	3,877	168	4,203	-9.10	Funeral and Related Activities	963			
2	32	2	35	2.95	Activities of Households as Employers of Domestic Personnel	964			
855	4,461	891	6,207	8.42	Other Personal Service Activities Not Elsewhere Classified	969			
491	467	2,326	3,283	-16.50	Activities Not Adequately Defined				