

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 4月 Apr. 2026	114年11月 Nov. 2025	114年12月 Dec. 2025	115年 1月 Jan. 2026	
A			總計	1,704,991	1,081,110	12,222,130	1,115,321	
			農、林、漁、牧業	11,566	203	14,198	277	
			農、牧業	9,066	195	11,505	264	
			011 農作物栽培業	6,192	119	4,982	125	
			012 畜牧業	1,253	18	3,365	94	
			013 農事及畜牧服務業	1,621	58	3,158	46	
			林業	310	1	468	1	
			020 林業	310	1	468	1	
			漁業	2,190	7	2,225	11	
			031 漁撈業	1,762	2	1,544	6	
B			032 水產養殖業	428	5	682	5	
			礦業及土石採取業	1,016	39	38,567	20	
			石油及天然氣礦業	23	—	26,969	—	
			050 石油及天然氣礦業	23	—	26,969	—	
			砂、石採取及其他礦業	993	39	11,598	20	
C			060 砂、石採取及其他礦業	993	39	11,598	20	
			製造業	139,291	791,824	3,935,194	825,455	
			食品及飼品製造業	9,993	1,518	166,587	1,557	
			081 肉類加工及保藏業	1,291	49	19,017	36	
			082 水產加工及保藏業	303	211	4,552	204	
			083 蔬果加工及保藏業	937	206	7,421	278	
			084 動植物油脂製造業	213	183	13,662	191	
			085 乳品製造業	189	2	9,424	1	
			086 碾穀、磨粉及澱粉製品製造業	483	6	6,346	4	
			087 動物飼品製造業	376	71	47,597	63	
			089 其他食品製造業	6,201	790	58,568	779	
			飲料製造業	570	116	12,193	108	
			091 酒精飲料製造業	258	10	2,991	14	
			092 非酒精飲料製造業	312	106	9,202	94	
			菸草製造業	8	—	3,355	—	
			100 菸草製造業	8	—	3,355	—	
			紡織業	4,158	6,845	85,433	7,685	
			111 紡紗業	515	3,114	25,038	3,393	
			112 織布業	1,347	2,610	42,221	2,986	
			113 不織布業	183	352	5,412	407	
			114 染整業	425	201	5,078	286	
			115 紡織品製造業	1,688	569	7,683	613	
			成衣及服飾品製造業	2,762	3,412	11,684	4,428	
			121 成衣製造業	1,858	3,192	8,175	4,072	
			123 服飾品製造業	904	220	3,509	356	
			皮革、毛皮及其製品製造業	932	1,477	16,424	1,546	
			130 皮革、毛皮及其製品製造業	932	1,477	16,424	1,546	
			木竹製品製造業	2,609	102	9,443	79	
			140 木竹製品製造業	2,609	102	9,443	79	
			紙漿、紙及紙製品製造業	2,791	725	35,491	579	
			151 紙漿、紙及紙板製造業	287	292	12,028	300	
			152 瓦楞紙板及紙容器製造業	1,899	115	17,392	118	
			159 其他紙製品製造業	605	318	6,071	160	
			印刷及資料儲存媒體複製業	7,800	8,213	35,263	8,937	
			160 印刷及資料儲存媒體複製業	7,800	8,213	35,263	8,937	

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 2月 Feb. 2026	115年 3月 Mar. 2026	115年 4月 Apr. 2026	115年 1 - 4月 Jan. - Apr. 2026	增減率 Growth Rate				
9,499,200	1,370,718	10,816,827	22,802,066	15.35	Grand Total			
11,016	211	11,905	23,409	1.05	Agriculture, Forestry, Fishing and Animal Husbandry			A
9,000	203	9,876	19,344	2.54	Agriculture and Animal Husbandry		01	
4,017	121	4,457	8,719	0.51	Growing of Crops	011		
2,681	17	2,992	5,784	2.81	Animal Husbandry	012		
2,302	65	2,427	4,840	6.06	Support Activities to Agricultural and Animal Husbandry	013		
284	1	284	570	4.38	Forestry		02	
284	1	284	570	4.38	Forestry	020		
1,732	7	1,745	3,494	-6.89	Fishing and Aquaculture		03	
1,171	1	1,011	2,189	-13.68	Fishing	031		
561	6	734	1,306	7.24	Aquaculture	032		
36,019	103	43,167	79,309	0.34	Mining and Quarrying			B
27,262	0	33,535	60,798	-1.55	Extraction of Crude Petroleum and Natural Gas		05	
27,262	0	33,535	60,798	-1.55	Extraction of Crude Petroleum and Natural Gas	050		
8,756	103	9,632	18,511	7.08	Quarrying of Stone, Sand, Clay and Other Mining		06	
8,756	103	9,632	18,511	7.08	Quarrying of Stone, Sand, Clay and Other Mining	060		
2,933,125	992,003	3,581,240	8,331,823	25.18	Manufacturing			C
134,829	1,623	137,154	275,162	5.07	Manufacture of Food Products and Prepared Animal Feeds		08	
17,113	52	16,320	33,521	4.54	Processing and Preserving of Meat	081		
4,442	257	4,184	9,087	5.19	Processing and Preserving of Fish, Crustaceans and Molluscs	082		
6,776	195	6,950	14,199	2.38	Processing and Preserving of Fruit and Vegetables	083		
12,181	195	13,072	25,640	9.85	Manufacture of Edible Vegetable and Animal Oils and Fats	084		
7,881	3	8,867	16,751	2.61	Manufacture of Dairy Products	085		
5,824	4	6,342	12,175	-1.35	Grain Husking, Manufacture of Grain Mill Products, Starches and Starch Products	086		
26,963	105	28,691	55,823	4.81	Manufacture of Prepared Animal Feeds	087		
53,649	811	52,726	107,966	5.80	Manufacture of Other Food Products	089		
9,947	112	10,363	20,531	-4.16	Manufacture of Beverages		09	
1,850	19	1,478	3,362	-28.45	Manufacture of Alcoholic Beverages	091		
8,097	93	8,885	17,170	2.66	Manufacture of Non-alcoholic Beverages	092		
1,987	—	1,976	3,963	-15.68	Manufacture of Tobacco Products		10	
1,987	—	1,976	3,963	-15.68	Manufacture of Tobacco Products	100		
38,605	8,199	49,512	104,001	-6.05	Manufacture of Textiles		11	
6,876	3,980	10,246	24,495	-13.25	Spinning of Yarn	111		
17,690	3,015	22,003	45,694	-1.25	Weaving of Textiles	112		
3,380	411	4,631	8,829	-5.00	Manufacture of Non-woven Fabrics	113		
4,130	236	5,014	9,667	-14.43	Finishing of Textiles	114		
6,528	557	7,618	15,316	-1.80	Manufacture of Textile Products	115		
8,580	4,874	9,331	27,214	76.10	Manufacture of Wearing Apparel and Clothing Accessories		12	
6,693	4,619	7,330	22,713	118.59	Manufacture of Wearing Apparel	121		
1,887	255	2,002	4,500	-11.10	Manufacture of Clothing Accessories	123		
4,113	1,510	5,674	12,842	-1.83	Manufacture of Leather, Fur and Related Products		13	
4,113	1,510	5,674	12,842	-1.83	Manufacture of Leather, Fur and Related Products	130		
8,453	92	9,193	17,817	3.66	Manufacture of Wood and of Products of Wood and Bamboo		14	
8,453	92	9,193	17,817	3.66	Manufacture of Wood and of Products of Wood and Bamboo	140		
28,062	623	34,017	63,282	-0.49	Manufacture of Paper and Paper Products		15	
8,371	377	10,389	19,437	-5.09	Manufacture of Pulp, Paper and Paperboard	151		
14,614	118	17,304	32,154	0.69	Manufacture of Containers of Paper and Paperboard	152		
5,077	129	6,324	11,690	4.58	Manufacture of Other Paper Products	159		
23,342	9,138	28,317	69,733	12.45	Printing and Reproduction of Recorded Media		16	
23,342	9,138	28,317	69,733	12.45	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 4月 Apr. 2026	114年11月 Nov. 2025	114年12月 Dec. 2025	115年 1月 Jan. 2026	
	17		石油及煤製品製造業	188	48,977	93,945	51,105	
		170	石油及煤製品製造業	188	48,977	93,945	51,105	
	18		化學材料及肥料製造業	1,490	32,705	151,969	38,793	
		181	化學原材料製造業	670	19,469	95,816	24,533	
		183	肥料及氮化合物製造業	209	0	1,621	0	
		184	塑膠及合成橡膠原料製造業	556	11,932	52,480	13,000	
		185	人造纖維製造業	55	1,303	2,052	1,259	
	19		其他化學製品製造業	2,491	2,077	54,105	2,500	
		191	農藥及環境用藥製造業	76	234	2,619	349	
		192	塗料、染料及顏料製造業	462	869	8,808	942	
		193	清潔用品及化粧品製造業	1,268	110	8,769	152	
		199	未分類其他化學製品製造業	685	864	33,909	1,057	
	20		藥品及醫用化學製品製造業	386	324	29,849	554	
		200	藥品及醫用化學製品製造業	386	324	29,849	554	
	21		橡膠製品製造業	1,578	7,510	54,651	7,805	
		210	橡膠製品製造業	1,578	7,510	54,651	7,805	
	22		塑膠製品製造業	9,320	3,434	70,327	3,974	
		220	塑膠製品製造業	9,320	3,434	70,327	3,974	
	23		非金屬礦物製品製造業	3,090	2,777	88,771	2,936	
		231	玻璃及其製品製造業	488	2,036	14,548	2,051	
		232	耐火、黏土建材及其他陶瓷製品製造業	741	135	7,062	146	
		233	水泥及其製品製造業	891	-6	56,157	1	
		234	石材製品製造業	523	37	3,701	34	
		239	其他非金屬礦物製品製造業	447	575	7,302	704	
	24		基本金屬製造業	5,706	16,502	208,432	19,957	
		241	鋼鐵製造業	3,245	6,133	137,203	7,076	
		242	鋁製造業	845	1,836	29,715	2,618	
		243	銅製造業	246	5,571	25,538	6,494	
		249	其他基本金屬製造業	1,370	2,962	15,977	3,769	
	25		金屬製品製造業	36,815	14,833	274,042	16,592	
		251	金屬刀、手工具及模具製造業	13,359	5,461	59,337	5,851	
		252	金屬結構及建築組件製造業	4,238	160	25,300	208	
		253	金屬容器製造業	498	61	5,358	58	
		254	金屬加工處理業	9,032	2,679	66,090	3,063	
		259	其他金屬製品製造業	9,688	6,472	117,956	7,412	
	26		電子零組件製造業	5,587	423,426	1,246,905	381,783	
		261	半導體製造業	422	368,439	744,818	294,954	
		262	被動電子元件製造業	250	6,243	31,434	6,452	
		263	印刷電路板製造業	210	3,604	26,233	4,095	
		264	光電材料及元件製造業	171	3,528	53,280	3,962	
		269	其他電子零組件製造業	4,534	41,612	391,140	72,321	
	27		電腦、電子產品及光學製品製造業	2,844	174,980	686,146	231,226	
		271	電腦及其週邊設備製造業	693	22,820	233,799	70,216	
		272	通訊傳播設備製造業	503	133,823	293,658	139,958	
		273	視聽電子產品製造業	613	8,604	114,140	10,079	
		274	資料儲存媒體製造業	38	2,145	2,941	2,537	
		275	量測、導航、控制設備及鐘錶製造業	535	5,984	17,347	7,041	
		276	輻射及電子醫學設備製造業	29	40	1,344	37	
		277	光學儀器及設備製造業	433	1,565	22,918	1,358	
	28		電力設備及配備製造業	5,463	13,640	170,731	15,259	
		281	發電、輸電及配電機械製造業	2,409	1,000	75,020	1,153	

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 2月 Feb. 2026	115年 3月 Mar. 2026	115年 4月 Apr. 2026	115年 1 - 4月 Jan. - Apr. 2026	增減率 Growth Rate				
82.947	59.905	104.893	298.850	-2.26	Manufacture of Petroleum and Coal Products		17	
82.947	59.905	104.893	298.850	-2.26	Manufacture of Petroleum and Coal Products	170		
115.925	48,232	148,311	351,261	0.57	Manufacture of Chemical Material and Fertilizers		18	
81.837	31,582	102,693	240,645	1.74	Manufacture of Raw Chemical Material	181		
1,606	1	1,904	3,511	-3.99	Manufacture of Fertilizers and Nitrogen Compounds	183		
30.918	15,308	41,770	100,996	-1.25	Manufacture of Plastic and Synthetic Rubber Materials	184		
1,564	1,342	1,944	6,109	-10.25	Manufacture of Man-made Fibers	185		
46.912	9,355	58,158	116,925	13.85	Manufacture of Other Chemical Products		19	
1,900	468	2,764	5,481	4.68	Manufacture of Pesticides and Environmental Agents	191		
7,012	1,092	9,750	18,796	8.00	Manufacture of Coatings, Dyes and Pigments	192		
7,464	161	8,532	16,309	1.28	Manufacture of Cleaning Preparations and Cosmetics	193		
30,535	7,634	37,113	76,339	19.36	Manufacture of Other Chemical Products Not Elsewhere	199		
21,126	598	24,007	46,286	1.93	Manufacture of Pharmaceuticals and Medicinal Chemical		20	
21,126	598	24,007	46,286	1.93	Manufacture of Pharmaceuticals and Medicinal Chemical Products	200		
18.872	9,484	25,192	61,353	19.97	Manufacture of Rubber Products		21	
18.872	9,484	25,192	61,353	19.97	Manufacture of Rubber Products	210		
58.808	4,729	73,512	141,024	4.01	Manufacture of Plastics Products		22	
58.808	4,729	73,512	141,024	4.01	Manufacture of Plastics Products	220		
61,730	3,455	68,793	136,914	-1.23	Manufacture of Other Non-metallic Mineral Products		23	
13,383	2,508	15,699	33,640	6.36	Manufacture of Glass and Glass Products	231		
5,639	225	7,479	13,489	2.03	Manufacture of Refractory Products, Clay Building Materials and Other Porcelain and Ceramic Products	232		
33,613	3	35,882	69,498	-4.58	Manufacture of Cement and Cement Products	233		
2,864	31	3,116	6,046	-8.97	Cutting, Shaping and Finishing of Stone	234		
6,232	688	6,617	14,241	-0.43	Manufacture of Other Non-metallic Mineral Products	239		
164,187	21,956	205,540	411,640	-1.11	Manufacture of Basic Metals		24	
116,214	7,368	145,881	276,539	-6.15	Manufacture of Basic Iron and Steel	241		
18,366	2,729	25,122	48,835	1.50	Manufacture of Aluminum	242		
16,038	6,838	18,190	47,559	8.74	Manufacture of Copper	243		
13,569	5,022	16,348	38,707	30.10	Manufacture of Other Basic Metals	249		
185,243	17,478	226,616	445,929	1.35	Manufacture of Fabricated Metal Products		25	
46,772	6,235	57,699	116,557	-2.12	Manufacture of Cutlery, Metal Hand Tools and Die	251		
21,475	191	24,755	46,629	4.84	Manufacture of Metal Structure and Architectural Components	252		
5,417	53	5,541	11,070	2.31	Manufacture of Metal Containers	253		
50,072	3,251	61,401	117,787	1.07	Metalworking Activities	254		
61,507	7,748	77,220	153,887	3.24	Manufacture of Other Fabricated Metal Products	259		
916,071	468,674	1,136,446	2,902,973	32.05	Manufacture of Electronic Parts and Components		26	
575,337	395,978	643,564	1,909,832	26.13	Manufacture of Semi-conductors	261		
32,446	6,876	50,799	96,573	100.99	Manufacture of Electronic Passive Devices	262		
20,510	4,751	24,305	53,662	41.15	Manufacture of Bare Printed Circuit Boards	263		
33,295	4,187	43,759	85,202	2.70	Manufacture of Optoelectronic Materials and Components	264		
254,483	56,882	374,018	757,703	47.10	Manufacture of Other Electronic Parts and Components	269		
545,827	277,637	665,620	1,720,310	108.07	Manufacture of Computers, Electronic and Optical Products		27	
263,930	78,527	304,409	717,082	166.61	Manufacture of Computers and Peripheral Equipment	271		
171,689	174,602	212,817	699,065	100.91	Manufacture of Communication Equipment	272		
76,176	11,758	107,232	205,245	74.18	Manufacture of Audio and Video Equipment	273		
2,432	2,594	2,868	10,430	31.12	Manufacture of Magnetic and Optical Media	274		
11,264	8,753	15,048	42,106	2.41	Manufacture of Measuring, Navigating, Control Equipment, Watches and Clocks	275		
1,337	22	1,606	3,003	13.89	Manufacture of Irradiation and Electromedical Equipment	276		
19,000	1,381	21,639	43,378	7.55	Manufacture of Optical Instruments and Equipment	277		
117,647	15,695	154,340	302,940	8.12	Manufacture of Electrical Equipment		28	
54,554	1,195	72,815	129,717	10.03	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 4月 Apr. 2026	114年11月 Nov. 2025	114年12月 Dec. 2025	115年 1月 Jan. 2026	
D		282	電池製造業	118	676	10,829	889	
		283	電線及配線器材製造業	815	8,328	33,221	9,189	
		284	照明設備及配備製造業	691	283	5,971	310	
		285	家用電器製造業	900	576	18,468	627	
		289	其他電力設備及配備製造業	530	2,778	27,222	3,090	
		29	機械設備製造業	15,295	10,682	177,916	10,138	
		291	金屬加工用機械設備製造業	3,295	3,927	30,693	3,811	
		292	其他專用機械設備製造業	5,966	4,271	66,667	4,210	
		293	通用機械設備製造業	6,034	2,485	80,556	2,116	
		30	汽車及其零件製造業	2,051	4,304	85,997	4,720	
		301	汽車製造業	90	216	35,660	287	
		302	車體製造業	240	—	9,930	—	
		303	汽車零件製造業	1,721	4,088	40,406	4,433	
		31	其他運輸工具及其零件製造業	2,017	6,219	48,480	6,259	
		311	船舶及浮動設施製造業	244	2,283	5,260	2,231	
		312	機車及其零件製造業	483	552	17,830	682	
		313	自行車及其零件製造業	950	2,998	18,112	3,011	
		319	未分類其他運輸工具及其零件製造業	340	386	7,278	335	
		32	家具製造業	2,176	1,472	16,791	1,850	
		321	非金屬家具製造業	1,537	126	6,031	133	
		322	金屬家具製造業	639	1,347	10,760	1,717	
		33	其他製造業	3,703	3,216	43,121	3,146	
		331	育樂用品製造業	1,114	1,455	8,305	1,454	
		332	醫療器材及用品製造業	781	1,257	14,400	1,243	
		339	未分類其他製造業	1,808	504	20,416	449	
		34	產業用機械設備維修及安裝業	7,468	2,335	57,146	1,940	
		340	產業用機械設備維修及安裝業	7,468	2,335	57,146	1,940	
		D	電力及燃氣供應業	3,431	113	323,696	125	
		35	電力及燃氣供應業	3,431	113	323,696	125	
		351	電力供應業	2,930	14	266,785	32	
		352	氣體燃料供應業	167	99	53,157	92	
		353	蒸汽供應業	334	0	3,754	1	
		E	用水供應及污染整治業	8,743	208	55,096	202	
		36	用水供應業	216	2	8,930	2	
		360	用水供應業	216	2	8,930	2	
		37	廢水及污水處理業	603	6	5,560	6	
		370	廢水及污水處理業	603	6	5,560	6	
		38	廢棄物清除、處理及資源物回收處理業	7,683	199	37,164	183	
		381	廢棄物清除業	4,413	69	19,705	67	
		382	廢棄物處理業	1,548	23	10,910	27	
		383	資源物回收處理業	1,722	106	6,549	89	
		39	污染整治業	241	2	3,442	12	
		390	污染整治業	241	2	3,442	12	
		F	營建工程業	177,374	1,512	939,831	1,451	
		41	建築工程業	10,180	-1	168,858	1	
		410	建築工程業	10,180	-1	168,858	1	
		42	土木工程業	17,805	75	220,644	375	
		421	道路工程業	1,299	3	13,426	3	
		422	公用事業設施工程業	2,852	32	39,722	349	
		429	其他土木工程業	13,654	41	167,496	23	
		43	專門營造業	149,389	1,438	550,329	1,075	
		431	整地、基礎及結構工程業	7,342	75	28,741	64	

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 2月 Feb. 2026	115年 3月 Mar. 2026	115年 4月 Apr. 2026	115年 1 - 4月 Jan. - Apr. 2026	增減率 Growth Rate					
5,907	794	6,405	13,995	14.28	Manufacture of Batteries and Accumulators	282	29		
26,614	9,912	33,894	79,609	1.93	Manufacture of Wiring and Wiring Devices	283			
5,131	290	5,849	11,579	0.38	Manufacture of Lighting Equipment	284			
10,411	649	13,574	25,261	-5.39	Manufacture of Domestic Appliances	285			
15,030	2,855	21,804	42,780	26.85	Manufacture of Other Electrical Equipment	289			
139,048	11,213	173,794	334,193	2.46	Manufacture of Machinery and Equipment				
26,991	3,895	33,094	67,791	-9.12	Manufacture of Metalworking Machinery	291			
51,454	4,970	68,776	129,410	11.18	Manufacture of Other Special-purpose Machinery	292			
60,604	2,348	71,925	136,992	1.35	Manufacture of General-purpose Machinery	293			
69,879	4,964	77,244	156,807	-3.47	Manufacture of Motor Vehicles and Parts		30		
33,142	210	35,833	69,471	-0.47	Manufacture of Motor Vehicles	301			
6,968	1	6,776	13,744	-3.65	Manufacture of Bodies (Coachwork) for Motor Vehicles	302			
29,770	4,753	34,635	73,592	-6.11	Manufacture of Parts for Motor Vehicles	303	31		
36,738	4,740	42,306	90,043	-4.61	Manufacture of Other Transport Equipment and Parts				
2,403	444	2,889	7,967	-49.62	Manufacture of Ships, Boats and Floating Structures	311			
10,023	642	12,735	24,083	0.32	Manufacture of Motorcycles and Parts	312			
16,061	3,204	19,410	41,686	-8.20	Manufacture of Bicycles and Parts	313	34		
8,250	450	7,272	16,307	77.85	Manufacture of Other Transport Equipment and Parts Not Elsewhere Classified	319			
9,824	1,917	11,373	24,963	-2.70	Manufacture of Furniture				
4,819	218	5,261	10,431	-8.41	Manufacture of Non-metallic Furniture	321	32		
5,004	1,700	6,112	14,533	1.86	Manufacture of Metallic Furniture	322			
34,167	3,785	38,557	79,654	-2.03	Other Manufacturing		33		
5,991	1,649	7,320	16,414	-10.90	Manufacture of Sports and Recreational Goods	331			
12,415	1,437	14,448	29,544	-3.57	Manufacture of Medical Instruments and Supplies	332			
15,760	699	16,788	33,696	4.49	Manufacturing Not Elsewhere Classified	339	34		
50,256	2,016	61,000	115,212	8.88	Repair and Installation of Industrial Machinery and Equipment				
50,256	2,016	61,000	115,212	8.88	Repair and Installation of Industrial Machinery and Equipment	340			
289,746	117	274,185	564,172	-2.44	Electricity and Gas Supply		35	D	
289,746	117	274,185	564,172	-2.44	Electricity and Gas Supply				
235,843	20	221,564	457,458	-1.24	Electricity Supply	351			
52,338	97	49,723	102,250	-8.05	Gas Supply	352			
1,564	0	2,898	4,464	14.19	Steam Supply	353			
45,739	282	52,573	98,796	10.52	Water Supply and Remediation Activities		36	E	
7,279	2	9,122	16,406	8.14	Water Supply				
7,279	2	9,122	16,406	8.14	Water Supply	360			
3,760	56	3,974	7,795	7.74	Wastewater and Sewage Treatment				37
3,760	56	3,974	7,795	7.74	Wastewater and Sewage Treatment	370			
32,480	218	36,654	69,535	14.76	Waste Collection, Treatment and Disposal Activities; Materials Recovery				38
18,438	93	20,665	39,262	18.94	Waste Collection	381			
8,068	32	8,442	16,569	5.58	Waste Treatment and Disposal	382			39
5,975	93	7,547	13,704	15.26	Materials Recovery	383			
2,219	6	2,823	5,060	-20.85	Remediation Activities and Other Waste Management Services				
2,219	6	2,823	5,060	-20.85	Remediation Activities and Other Waste Management Services	390			
739,388	4,477	754,612	1,499,928	5.41	Construction		41	F	
113,013	2,609	114,568	230,191	7.23	Construction of Buildings				
113,013	2,609	114,568	230,191	7.23	Construction of Buildings	410			
174,854	223	169,440	344,893	2.90	Civil Engineering				42
8,862	1	8,950	17,816	-5.79	Construction of Roads and Railways	421			
35,184	150	30,443	66,125	13.99	Construction of Utility Projects	422			43
130,808	72	130,048	260,951	1.04	Construction of Other Civil Engineering Projects	429			
451,521	1,645	470,603	924,844	5.93	Specialized Construction Activities				
26,780	24	27,060	53,929	4.82	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 4月 Apr. 2026	114年11月 Nov. 2025	114年12月 Dec. 2025	115年 1月 Jan. 2026	
G	45-46	432	庭園景觀工程業	2,468	4	6,447	10	
		433	機電、管道及其他建築設備安裝業	55,596	948	251,312	842	
		434	建物完工裝修工程業	64,103	275	137,312	112	
		439	其他專門營造業	19,880	136	126,517	47	
			批發及零售業	732,121	183,932	3,702,513	183,454	
			批發業	328,337	153,917	2,579,953	151,265	
		451	商品批發經紀業	10,189	35,830	167,482	31,400	
		452	綜合商品批發業	6,117	2,346	65,511	2,477	
		453	農產原料及活動物批發業	4,902	128	28,657	101	
		454	食品、飲料及菸草製品批發業	55,665	1,747	332,935	1,729	
		455	布疋及服飾品批發業	19,282	4,659	73,637	4,543	
		456	家用器具及用品批發業	36,058	1,950	171,065	2,345	
		457	藥品、醫療用品及化粧品批發業	16,879	555	116,968	473	
		458	文教育樂用品批發業	10,818	2,212	43,752	2,516	
		461	建材批發業	46,442	6,496	220,742	7,500	
		462	化學原材料及其製品批發業	12,059	9,992	99,050	9,993	
		463	燃料及相關產品批發業	1,778	108	47,696	95	
		464	機械器具批發業	70,965	82,314	913,291	80,679	
		465	汽機車及其零配件、用品批發業	15,460	3,167	154,222	3,663	
		469	其他專賣批發業	21,723	2,413	144,944	3,750	
			零售業	403,784	30,015	1,122,561	32,189	
		471	綜合商品零售業	38,500	1,034	322,385	1,108	
		472	食品、飲料及菸草製品零售業	101,841	4,977	84,681	4,063	
		473	布疋及服飾品零售業	30,896	2,192	47,679	1,961	
		474	家用器具及用品零售業	48,512	3,539	80,491	3,258	
		475	藥品、醫療用品及化粧品零售業	25,339	1,448	49,354	1,341	
		476	文教育樂用品零售業	14,975	1,043	20,285	899	
		481	建材零售業	10,329	505	18,095	480	
		482	燃料及相關產品零售業	5,519	732	111,629	740	
		483	資訊及通訊設備零售業	13,079	6,867	114,278	11,564	
		484	汽機車及其零配件、用品零售業	26,048	1,989	197,090	2,003	
		485	其他專賣零售業	26,749	2,036	14,634	1,794	
		486	零售攤販	3,695	298	464	268	
		487	其他非店面零售業	58,302	3,356	61,498	2,710	
			運輸及倉儲業	40,224	69,988	382,231	72,469	
		49	陸上運輸業	15,219	644	106,289	670	
		491	鐵路運輸業	207	0	13,833	0	
		492	捷運運輸業	172	—	3,649	—	
		493	汽車客運業	6,468	609	20,987	635	
		494	汽車貨運業	8,265	32	67,460	32	
		499	其他陸上運輸業	107	3	361	3	
		50	水上運輸業	416	5,154	28,656	5,792	
		501	海洋水運業	355	5,152	28,507	5,791	
		502	內河及湖泊水運業	61	2	149	1	
		51	航空運輸業	150	11,308	44,974	10,390	
		510	航空運輸業	150	11,308	44,974	10,390	
		52	運輸輔助業	22,274	5,268	128,049	5,856	
		521	報關業	1,130	19	28,804	26	

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 2月 Feb. 2026	115年 3月 Mar. 2026	115年 4月 Apr. 2026	115年 1 - 4月 Jan. - Apr. 2026	增減率 Growth Rate					
4.786	21	5.361	10.178	-7.87	Landscape Construction	432	G		
211,164	1,095	221,047	434,148	9.80	Electrical, Plumbing and Other Construction Installation Activities	433			
105.523	420	115.131	221.186	2.93	Building Completion and Finishing	434			
103.268	85	102.003	205.403	2.53	Other Specialized Construction Activities	439			
3,247,708	250,756	3,713,199	7,395,117	13.79	Wholesale and Retail Trade				
2,232.245	210.227	2,681.254	5,274.990	16.53	Wholesale Trade				45-46
129.678	51.166	152.303	364.546	8.21	Wholesale on a Fee or Contract Basis	451			
59.037	3.097	61.911	126.522	0.97	Wholesale of General Merchandise	452			
27.703	103	28.331	56.239	5.19	Wholesale of Agricultural Raw Materials and Live Animals	453			
303.734	1,712	304.176	611.351	6.54	Wholesale of Food, Beverages and Tobacco	454			
63.346	4,210	60.066	132.164	-8.72	Wholesale of Textiles and Clothing	455			
153.664	2,628	161.726	320.364	1.62	Wholesale of Household Appliances and Goods	456			
100,964	919	111,909	214,265	4.08	Wholesale of Pharmaceutical and Medical Goods and Cosmetics	457			
35.289	2,225	38.784	78.815	6.52	Wholesale of Cultural and Recreation Goods	458			
187.168	8,310	225.706	428.683	0.34	Wholesale of Construction Materials	461			
81.268	12,584	108.605	212.450	5.59	Wholesale of Chemical Materials and Chemical Products	462			
43.689	154	52.531	96.468	6.07	Wholesale of Fuel and Related Products	463			
808.894	115,563	1,084.927	2,090.062	45.52	Wholesale of Machinery and Equipment	464			
110,143	3,928	136,373	254,108	-7.60	Wholesale of Motor Vehicles and Motorcycles and Related Parts and Accessories	465			
127.669	3,629	153.907	288.955	8.33	Other Specialized Wholesale	469		47-48	
1,015.463	40,529	1,031.945	2,120.127	7.50	Retail Trade				
302.685	1,103	278.790	583.685	6.93	Retail Sale in Non-specialized Stores	471			
81,189	4,491	75,665	165,409	1.97	Retail Sale of Food, Beverages and Tobacco in Specialized Stores	472			
45.581	2,094	39.090	88.726	5.01	Retail Sale of Textiles and Clothing in Specialized Stores	473			
76,114	3,248	77,384	160,003	6.57	Retail Sale of Household Appliances and Goods in Specialized Stores	474			
42,709	1,481	53,725	99,255	14.15	Retail Sale of Pharmaceutical and Medical Goods and Cosmetics in Specialized Stores	475			
16,706	1,126	17,695	36,425	3.05	Retail Sale of Cultural and Recreation Goods in Specialized Stores	476			
15.694	502	18.284	34.960	-1.66	Retail Sale of Construction Materials in Specialized Stores	481			
95.225	902	113.169	210.036	-0.98	Retail Sale of Fuel and Related Products in Specialized Stores	482			
119,653	18,221	116,477	265,915	45.57	Retail Sale of Information and Communications Equipment in Specialized Stores	483	H		
153,520	2,225	175,823	333,571	-3.18	Retail Sale of Motor Vehicles, Motorcycles and Related Parts and Accessories in Specialized Stores	484			
13.187	2,038	14.307	31.327	3.36	Other Retail Sale in Specialized Stores	485			
454	272	486	1,480	7.21	Retail Sale via Stalls	486			
52.746	2,826	51.052	109,334	8.64	Retail Trade Not in Stores or Stalls	487			
300,942	86,835	327,625	787,871	11.36	Transportation and Storage				
85.301	678	92.643	179.292	5.08	Land Transportation			49	
13.168	0	13.747	26.915	10.42	Transport via Railways	491			
3.172	—	3.464	6.636	0.21	Mass Rapid Transit Transportation	492			
12.484	583	14.972	28.674	1.71	Bus Transportation	493			
56.159	93	60.095	116.378	4.98	Freight Truck Transport	494			
318	3	365	689	18.12	Other Land Transportation	499	50		
9.269	6,208	9.431	30.700	-2.07	Water Transportation				
9.012	6,207	9.219	30.229	-2.29	Ocean Transportation	501			
257	1	212	471	14.34	Inland and Lake Transportation	502	51		
42.464	14,367	49.529	116.750	22.63	Air Transport				
42.464	14,367	49.529	116.750	22.63	Air Transport	510	52		
92.013	6,009	106.491	210.369	9.60	Support Activities for Transportation				
7,016	24	7,831	14,897	-0.57	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 4月 Apr. 2026	114年11月 Nov. 2025	114年12月 Dec. 2025	115年 1月 Jan. 2026	
I		522	船務代理業	328	3,698	10,257	4,443	
		523	貨運承攬業	1,682	672	36,883	599	
		524	陸上運輸輔助業	15,921	370	30,367	410	
		525	水上運輸輔助業	609	5	5,553	1	
		526	航空運輸輔助業	40	-0	1,779	0	
		529	其他運輸輔助業	2,564	503	14,406	377	
		53	倉儲業	1,255	47,611	69,531	49,757	
		530	倉儲業	1,255	47,611	69,531	49,757	
		54	郵政及遞送服務業	910	3	4,733	3	
		541	郵政業	552	1	2,428	1	
		542	遞送服務業	358	2	2,304	3	
			住宿及餐飲業	193,593	18,500	179,736	16,539	
	55		住宿業	13,531	626	35,735	647	
		551	短期住宿業	11,237	497	34,990	525	
		559	其他住宿業	2,294	129	745	122	
	56		餐飲業	180,062	17,874	144,001	15,892	
		561	餐食業	148,271	15,583	120,978	13,742	
		562	外燴及團膳承包業	2,184	504	4,982	506	
		563	飲料業	29,607	1,788	18,040	1,644	
J			出版影音及資通訊業	29,076	1,407	402,852	1,016	
	58		出版業	4,603	35	18,795	24	
		581	新聞、雜誌、期刊、書籍及其他出版業	3,749	24	9,670	23	
	59	582	軟體出版業	854	11	9,125	1	
			影片及電視節目業；聲音錄製及音樂發行業	5,854	131	52,767	61	
		591	影片及電視節目業	4,657	127	48,078	58	
	60	592	聲音錄製及音樂發行業	1,197	4	4,689	4	
			廣播、電視節目編排及傳播業	275	0	14,057	0	
		601	廣播業	188	0	577	0	
		602	電視節目編排及傳播業	87	—	13,481	—	
K	61		電信業	1,023	228	89,259	166	
		610	電信業	1,023	228	89,259	166	
	62		電腦程式設計、諮詢及相關服務業	7,888	575	74,363	637	
		620	電腦程式設計、諮詢及相關服務業	7,888	575	74,363	637	
	63		資訊服務業	9,433	437	153,611	127	
		631	入口網站經營、資料處理、主機及網站代管服務業	3,403	72	108,316	83	
		639	其他資訊服務業	6,030	366	45,295	44	
			金融及保險業	56,286	-114	1,216,805	672	
	64		金融服務業	45,724	225	763,548	635	
		641	貨幣中介業	4,891	16	394,256	136	
		642	控股業	72	—	68,659	—	
		643	信託、基金及類似金融實體	77	—	1,129	—	
		649	其他金融服務業	40,684	209	299,504	499	
	65		保險業	963	-341	263,902	-0	
		651	人身保險業	199	-1	218,975	—	
		652	財產保險業	186	-340	25,406	-0	
		653	再保險業	4	—	4,099	—	
		654	退休基金	—	—	—	—	
		655	保險輔助業	574	-0	15,422	-0	
	66		證券期貨及金融輔助業	9,599	2	189,355	37	
		661	證券業	792	—	49,086	0	
		662	期貨業	48	—	4,219	—	
		664	基金管理業	57	—	15,108	—	
		669	其他金融輔助業	8,702	2	120,942	37	

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 2月 Feb. 2026	115年 3月 Mar. 2026	115年 4月 Apr. 2026	115年 1 - 4月 Jan. - Apr. 2026	增減率 Growth Rate				
7.755	4,163	8,843	25,205	-15.16	Shipping Agency Services	522		
34.782	938	39,744	76,063	21.05	Freight Transportation Forwarding Services	523		
26,239	345	29,232	56,225	8.22	Service Activities Incidental to Land Transportation	524		
4,620	12	5,317	9,950	11.78	Service Activities Incidental to Water Transportation	525		
1,450	—	1,516	2,966	1.77	Service Activities Incidental to Air Transportation	526		
10,151	527	14,007	25,063	21.43	Other Transportation Support Activities	529		
67,161	59,570	64,844	241,332	15.28	Warehousing and Storage		53	
67,161	59,570	64,844	241,332	15.28	Warehousing and Storage	530		
4,735	3	4,687	9,427	4.55	Postal and Courier Activities		54	
2,285	1	2,300	4,586	0.55	Postal Activities	541		
2,449	2	2,387	4,841	8.64	Courier Activities	542		
178,279	17,739	170,548	383,106	10.21	Accommodation and Food Service Activities			I
30,810	737	31,278	63,472	10.05	Accommodation		55	
30,252	611	30,756	62,145	10.41	Short Term Accommodation Activities	551		
557	126	522	1,327	-4.69	Other Accommodation	559		
147,469	17,002	139,270	319,634	10.24	Food and Beverage Service Activities		56	
125,153	14,761	117,323	270,979	10.60	Food Service Activities	561		
5,078	555	4,749	10,887	7.00	Event Catering and Other Food Service Activities	562		
17,239	1,687	17,198	37,768	8.68	Beverage Serving Activities	563		
325,594	2,140	351,651	680,401	5.45	Information and Communication			J
15,482	32	16,270	31,809	4.68	Publishing Activities		58	
6,745	19	7,362	14,149	-4.77	Publishing of Books, Periodicals and Other Publishing Activities	581		
8,737	14	8,908	17,659	13.74	Software Publishing	582		
36,968	10	38,452	75,491	2.49	Motion Picture, Video and Television Programme Production, Sound Recording and Music Publishing Activities		59	
33,855	6	34,541	68,459	2.72	Motion Picture, Video and Television Programme Activities	591		
3,113	5	3,911	7,032	0.24	Sound Recording and Music Publishing Activities	592		
7,535	3	8,381	15,919	8.64	Programming and Broadcasting Activities		60	
432	1	456	889	-0.38	Radio Broadcasting	601		
7,103	2	7,925	15,030	9.23	Television Broadcasting and Subscription Programming	602		
60,397	797	75,143	136,503	2.21	Telecommunications		61	
60,397	797	75,143	136,503	2.21	Telecommunications	610		
68,101	852	69,660	139,250	5.73	Computer Programming, Consultancy and Related Activities		62	
68,101	852	69,660	139,250	5.73	Computer Programming, Consultancy and Related Activities	620		
137,112	444	143,746	281,428	7.71	Information Service Activities		63	
96,155	186	102,192	198,616	6.49	Data Processing, Hosting and Related Activities, Web Portals	631		
40,956	258	41,554	82,812	10.75	Other Information Service Activities	639		
728,010	866	774,978	1,504,526	17.68	Financial and Insurance Activities			K
455,869	568	483,772	940,844	12.94	Financial Service Activities		64	
385,753	154	404,324	790,368	14.59	Monetary Intermediation	641		
19,078	—	20,847	39,925	37.74	Activities of Holding Companies	642		
534	—	674	1,208	4.23	Trusts, Funds and Similar Financial Entities	643		
50,504	415	57,926	109,344	-3.38	Other Financial Service Activities	649		
122,010	0	122,642	244,652	4.90	Insurance		65	
69,537	—	74,056	143,593	3.19	Insurance of the Person	651		
32,220	0	26,442	58,662	6.15	Non-life Insurance	652		
1,806	—	3,731	5,538	2.36	Reinsurance	653		
—	—	—	—	—	Pension Funding	654		
18,446	0	18,413	36,859	10.35	Activities Auxiliary to Insurance	655		
150,131	298	168,564	319,030	50.35	Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities		66	
54,480	—	74,404	128,885	86.22	Securities	661		
4,154	—	4,941	9,095	24.46	Commodity Contracts	662		
15,283	—	16,411	31,694	27.11	Fund Management Activities	664		
76,214	298	72,808	149,356	34.88	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 4月 Apr. 2026	114年11月 Nov. 2025	114年12月 Dec. 2025	115年 1月 Jan. 2026	
L			不動產業	49,581	580	529,279	806	
	67		不動產開發業	19,009	288	331,196	506	
		670	不動產開發業	19,009	288	331,196	506	
	68		不動產經營及相關服務業	30,572	293	198,083	299	
		681	不動產經營業	29,453	288	195,075	293	
		689	其他不動產業	1,119	5	3,008	6	
M			專業、科學及技術服務業	69,448	1,217	255,551	1,832	
	69		法律及會計服務業	162	1	861	1	
		691	法律服務業	128	1	847	1	
		692	會計服務業	34	0	14	0	
	70		企業總管理機構及管理顧問業	20,772	63	77,331	140	
		701	企業總管理機構	45	—	1,350	—	
		702	管理顧問業	20,727	63	75,981	140	
	71		建築、工程服務及技術檢測、分析服務業	5,687	15	53,726	151	
		711	建築、工程服務及相關技術顧問業	3,805	7	44,350	144	
		712	技術檢測及分析服務業	1,882	8	9,376	7	
	72		研究發展服務業	615	1	10,090	1	
		721	自然及工程科學研究發展服務業	209	-0	7,236	0	
		722	社會及人文科學研究發展服務業	46	0	82	0	
		723	綜合研究發展服務業	360	0	2,771	1	
	73		廣告業及市場研究業	19,036	129	50,750	117	
		731	廣告業	18,874	128	49,941	115	
		732	市場研究及民意調查業	162	0	808	1	
	74		專門設計業	12,144	835	27,805	857	
		740	專門設計業	12,144	835	27,805	857	
	75		獸醫業	6	0	1	0	
		750	獸醫業	6	0	1	0	
	76		其他專業、科學及技術服務業	11,026	174	34,987	566	
		760	其他專業、科學及技術服務業	11,026	174	34,987	566	
N			支援服務業	37,200	499	136,114	1,778	
	77		租賃業	7,555	167	54,822	1,509	
		771	機械設備租賃業	2,687	33	13,336	32	
		772	運輸工具租賃業	2,748	30	39,405	1,356	
		773	個人及家庭用品租賃業	1,962	104	1,196	113	
		774	智慧財產租賃業	158	0	886	7	
	78		人力仲介及供應業	6,171	14	17,480	38	
		781	人力仲介業	2,185	4	5,742	24	
		782	人力供應業	3,986	10	11,738	15	
	79		旅行及其他相關服務業	4,306	3	7,716	0	
		790	旅行及其他相關服務業	4,306	3	7,716	0	
	80		保全及偵探業	834	8	18,305	5	
		800	保全及偵探業	834	8	18,305	5	
	81		建築物及綠化服務業	12,164	107	24,458	115	
		811	複合支援服務業	818	4	5,219	7	
		812	清潔服務業	9,124	91	15,817	90	
		813	綠化服務業	2,222	13	3,422	18	
	82		行政支援服務業	6,170	200	13,332	111	
		820	行政支援服務業	6,170	200	13,332	111	
O			公共行政及國防；強制性社會安全	12	—	2,672	—	
	83		公共行政及國防；強制性社會安全	9	—	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 2月 Feb. 2026	115年 3月 Mar. 2026	115年 4月 Apr. 2026	115年 1 - 4月 Jan. - Apr. 2026	增減率 Growth Rate				
286,684	979	345,910	634,379	2.22	Real Estate Activities			L
176,113	552	219,328	396,499	-5.05	Real Estate Development Activities		67	
176,113	552	219,328	396,499	-5.05	Real Estate Development Activities	670		
110,571	427	126,583	237,880	17.17	Real Estate Operation and Related Activities		68	
107,964	421	124,245	232,922	16.76	Real Estate Operation Activities	681		
2,608	6	2,338	4,958	40.17	Other Real Estate Activities	689		
177,105	1,661	192,385	372,983	-2.92	Professional, Scientific and Technical Activities			M
623	1	679	1,304	-4.19	Legal and Accounting Activities		69	
616	1	671	1,288	-4.25	Legal Activities	691		
7	0	9	16	1.17	Accounting, Bookkeeping and Auditing Activities; Tax Consultancy	692		
50,082	219	53,126	103,567	6.06	Activities of Head Offices; Management Consultancy Activities		70	
1,050	—	915	1,965	24.59	Activities of Head Offices	701		
49,032	219	52,211	101,602	5.76	Management Consultancy Activities	702		
41,001	26	41,635	82,812	12.27	Architecture and Engineering Activities; Technical Testing and Analysis		71	
33,960	19	31,410	65,533	11.83	Architecture and Engineering Activities and Related Technical Consultancy	711		
7,041	7	10,225	17,279	13.97	Technical Testing and Analysis	712		
7,447	-63	13,635	21,020	4.13	Scientific Research and Development		72	
4,964	-65	10,496	15,395	1.31	Research and Experimental Development on Natural Sciences and Engineering	721		
55	0	35	91	10.78	Research and Experimental Development on Social Sciences and Humanities	722		
2,428	2	3,103	5,534	12.75	Miscellaneous Scientific Research and Development	723		
30,411	490	34,279	65,297	-0.27	Advertising and Market Research		73	
29,882	489	33,586	64,071	-0.33	Advertising	731		
530	1	693	1,225	3.21	Market Research and Public Opinion Polling	732		
19,037	800	22,508	43,201	3.46	Specialized Design Activities		74	
19,037	800	22,508	43,201	3.46	Specialized Design Activities	740		
1	0	2	3	111.12	Veterinary Activities		75	
1	0	2	3	111.12	Veterinary Activities	750		
28,504	189	26,521	55,779	-33.61	Other Professional, Scientific and Technical Activities		76	
28,504	189	26,521	55,779	-33.61	Other Professional, Scientific and Technical Activities	760		
112,162	731	123,932	238,603	1.55	Support Service Activities			N
41,919	328	48,222	91,977	-6.49	Rental and Leasing Activities		77	
9,611	38	12,719	22,399	11.76	Renting and Leasing of Machinery and Equipment	771		
31,052	193	34,240	66,841	-10.91	Renting and Leasing of Transport Equipment	772		
764	97	805	1,779	-19.94	Renting and Leasing of Personal and Household Goods	773		
493	0	458	957	-10.47	Leasing of Intellectual Property and Similar Products, Except Copyrighted Works	774		
16,298	157	16,831	33,324	5.60	Employment Activities		78	
5,236	143	5,734	11,137	3.77	Activities of Employment Placement Agencies	781		
11,062	14	11,096	22,187	6.54	Human Resources Provision Activities	782		
7,253	7	7,562	14,822	8.41	Travel agency, Tour Operator, Other Reservation Service and Related Activities		79	
7,253	7	7,562	14,822	8.41	Travel agency, Tour Operator, Other Reservation Service and Related Activities	790		
16,053	9	17,004	33,072	6.38	Security and Investigation Activities		80	
16,053	9	17,004	33,072	6.38	Security and Investigation Activities	800		
20,717	120	23,094	44,047	7.79	Services to Buildings and Landscape Activities		81	
4,771	3	5,089	9,870	12.27	Combined Facilities Support Activities	811		
13,649	97	15,117	28,955	8.01	Cleaning Activities	812		
2,296	20	2,888	5,222	-0.81	Landscape Care and Maintenance Service Activities	813		
9,922	110	11,219	21,361	10.05	Office Administrative and Support Activities		82	
9,922	110	11,219	21,361	10.05	Office Administrative and Support Activities	820		
742	—	849	1,591	3.45	Public Administration and Defence; Compulsory Social Security			O
739	—	845	1,585	3.46	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 4月 Apr. 2026	114年11月 Nov. 2025	114年12月 Dec. 2025	115年 1月 Jan. 2026		
P	84	831	公共行政	5	—	490	—		
		832	國防事務	4	—	2,179	—		
		833	強制性社會安全事務	—	—	—	—		
			國際組織及外國機構	3	—	3	—		
		840	國際組織及外國機構	3	—	3	—		
	85	教育業			8,480	213	8,225	208	
		教育業			8,480	213	8,225	208	
		851	學前教育	47	0	222	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	-0	24	—		
		856	特殊教育學校	—	—	—	—		
		858	教育輔助業	838	8	920	2		
		859	其他教育業	7,588	205	7,056	205		
Q	86	醫療保健及社會工作服務業			2,945	34	11,536	31	
		醫療保健業			1,198	31	9,360	31	
		861	醫院	18	—	4,636	—		
		862	診所	11	0	7	0		
		869	其他醫療保健業	1,169	31	4,717	31		
	87	居住型照顧服務業			376	-1	802	0	
		居住型護理照顧服務業			155	-1	468	—	
		其他居住型照顧服務業			221	0	334	0	
	88	其他社會工作服務業			1,371	3	1,374	-0	
		居家式及社區式長期照顧服務業			1,048	0	916	0	
		889	未分類其他社會工作服務業	323	3	458	-0		
		藝術、娛樂及休閒服務業			42,452	1,958	31,783	1,893	
	R	90	創作及藝術表演業			7,807	89	11,484	98
			創作業			653	12	282	12
			藝術表演業			2,327	43	1,718	42
創作及藝術表演輔助業			4,827	35	9,485	44			
91		圖書館、檔案保存、博物館及類似機構			59	1	140	4	
		圖書館、檔案保存、博物館及類似機構			59	1	140	4	
92		博弈業			10,187	6	1,279	5	
		博弈業			10,187	6	1,279	5	
93		運動、娛樂及休閒服務業			24,399	1,863	18,880	1,786	
		運動服務業			6,045	164	9,690	155	
		932	娛樂及休閒服務業	18,354	1,700	9,190	1,631		
		其他服務業			102,120	6,997	53,774	6,602	
S		94	宗教、職業及類似組織			656	14	6,448	9
			宗教組織			18	0	20	0
			職業團體			208	5	3,014	4
	95	其他組織			430	9	3,414	4	
		個人及家庭用品維修業			34,033	1,725	29,479	1,630	
		951	汽車維修及美容業	16,063	644	20,882	581		
	952	電腦、通訊傳播設備及電子產品維修業			4,371	170	5,456	159	
	959	其他個人及家庭用品維修業			13,599	910	3,142	889	
	96	未分類其他服務業			67,431	5,258	17,846	4,964	
		洗衣業			7,760	435	1,853	436	
		美髮及美容美體業			39,492	3,777	5,639	3,513	
		殯葬及寵物生命紀念相關服務業			4,730	159	4,775	158	
		家事服務業			75	2	507	2	
		其他個人服務業			15,374	885	5,072	855	
		其他不能歸類之行業			32	1,997	2,477	491	
X									

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 2月 Feb. 2026	115年 3月 Mar. 2026	115年 4月 Apr. 2026	115年 1 - 4月 Jan. - Apr. 2026	増減率 Growth Rate				
731	—	716	1,447	22.03	Public Administration	831	84	P
8	—	129	138	-60.22	Defence Activities	832		
—	—	—	—	—	Compulsory Social Security Activities	833		
3	—	3	6	0.86	Activities of Extraterritorial Organizations and Bodies	840		
3	—	3	6	0.86	Activities of Extraterritorial Organizations and Bodies			
6,602	230	6,872	13,911	10.05	Education			
6.602	230	6.872	13.911	10.05	Education		85	
256	0	190	447	20.14	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		
265	—	44	309	8.37	Higher Education	855		
—	—	—	—	—	Special Education	856		
604	3	770	1,380	13.32	Educational Support Activities	858		
5,477	226	5,866	11,775	9.37	Other Education	859		
8,458	59	9,411	17,959	6.98	Human Health and Social Work Activities		86	Q
6,446	37	7,240	13,754	1.10	Human Health Activities			
4,004	—	4,511	8,514	3.99	Hospital Activities	861		
7	0	7	14	-19.95	Clinic Activities	862		
2,436	37	2,723	5,226	-3.21	Other Human Health Activities	869		
796	1	849	1,646	20.75	Residential Care Activities		87	
458	0	521	980	26.92	Residential Nursing Care Activities	871		
338	1	327	666	12.69	Other Residential Care Activities	879	88	
1,215	22	1,322	2,559	40.59	Social Work Activities without Accommodation			
820	13	873	1,706	59.11	Home-based and Community-based Long-term Care Activities	881	88	
396	8	449	853	14.03	Other Social Work Activities without Accommodation	889		
25,297	2,008	29,136	58,333	9.98	Arts, Entertainment and Recreation		90	R
7,749	100	9,460	17,407	19.80	Creative, Arts and Entertainment Activities			
132	12	140	296	-36.89	Artistic Creation	901		
1,154	51	1,284	2,530	3.46	Performing Arts	902		
6,464	37	8,036	14,581	25.54	Support Activities to Creative and Performing Arts	903		
128	1	86	218	-17.48	Libraries, Archives, Museums and Other Cultural Activities		91	
128	1	86	218	-17.48	Libraries, Archives, Museums and Other Cultural Activities	910		
1,035	5	2,220	3,265	4.20	Gambling and Betting Activities		92	
1,035	5	2,220	3,265	4.20	Gambling and Betting Activities	920		
16,385	1,902	17,370	37,443	6.64	Sports Activities and Amusement and Recreation Activities		93	
8,096	208	9,766	18,225	10.08	Sports Activities	931		
8,289	1,694	7,603	19,217	3.57	Amusement and Recreation Activities	932	94	S
46,118	7,196	49,968	109,884	4.49	Other Service Activities			
4,061	10	4,611	8,691	6.39	Activities of Membership Organizations			
16	0	18	34	0.53	Activities of Religious Organizations	941		
1,649	4	2,381	4,038	24.26	Activities of Business, Employers, Professional Membership Organizations and Trade Unions	942		
2,397	6	2,211	4,618	-5.45	Activities of Other Membership Organizations	949	95	
26,629	1,663	28,582	58,503	4.70	Maintenance and Repair of Personal and Household Goods			
18,069	601	19,632	38,883	-0.70	Maintenance and Repair of Motor Vehicles and Motor Vehicle Beauty Shops	951	95	
5,557	159	5,761	11,636	27.25	Repair of Computers, Communication Equipment and Electronic Products	952		
3,002	904	3,189	7,984	5.38	Maintenance and Repair of Other Personal and Household Goods	959	96	
15,428	5,523	16,775	42,690	3.82	Other Personal Service Activities			
1,722	440	1,751	4,349	6.62	Washing and (Dry-) Cleaning of Textile and Fur Products	961	96	
5,337	4,023	5,554	18,427	8.29	Beauty Treatment	962		
3,877	168	4,919	9,121	-9.52	Funeral and Related Activities	963	96	
32	2	31	66	1.82	Activities of Households as Employers of Domestic Personnel	964		
4,461	891	4,520	10,727	8.62	Other Personal Service Activities Not Elsewhere Classified	969	96	
467	2,326	2,681	5,964	-51.19	Activities Not Adequately Defined			
								X