

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 5月 May 2026	114年12月 Dec. 2025	115年 1月 Jan. 2026	115年 2月 Feb. 2026	
A	01		總計	1,707,056	12,222,130	1,115,321	9,499,200	
			農、林、漁、牧業	11,590	14,198	277	11,016	
			農、牧業	9,093	11,505	264	9,000	
			011 農作物栽培業	6,209	4,982	125	4,017	
			012 畜牧業	1,255	3,365	94	2,681	
			013 農事及畜牧服務業	1,629	3,158	46	2,302	
			02 林業	309	468	1	284	
			020 林業	309	468	1	284	
			03 漁業	2,188	2,225	11	1,732	
			031 漁撈業	1,760	1,544	6	1,171	
B	06		032 水產養殖業	428	682	5	561	
			礦業及土石採取業	1,015	38,567	20	36,019	
			05 石油及天然氣礦業	23	26,969	—	27,262	
			050 石油及天然氣礦業	23	26,969	—	27,262	
			06 砂、石採取及其他礦業	992	11,598	20	8,756	
C	08		060 砂、石採取及其他礦業	992	11,598	20	8,756	
			製造業	139,184	3,935,194	825,455	2,933,125	
			食品及飼品製造業	9,998	166,587	1,557	134,829	
			081 肉類加工及保藏業	1,290	19,017	36	17,113	
			082 水產加工及保藏業	304	4,552	204	4,442	
			083 蔬果加工及保藏業	939	7,421	278	6,776	
			084 動植物油脂製造業	212	13,662	191	12,181	
			085 乳品製造業	191	9,424	1	7,881	
			086 碾穀、磨粉及澱粉製品製造業	482	6,346	4	5,824	
			087 動物飼品製造業	378	47,597	63	26,963	
			089 其他食品製造業	6,202	58,568	779	53,649	
			09 飲料製造業	571	12,193	108	9,947	
			091 酒精飲料製造業	257	2,991	14	1,850	
			092 非酒精飲料製造業	314	9,202	94	8,097	
			10 菸草製造業	8	3,355	—	1,987	
			100 菸草製造業	8	3,355	—	1,987	
			11 紡織業	4,146	85,433	7,685	38,605	
			111 紡紗業	514	25,038	3,393	6,876	
			112 織布業	1,341	42,221	2,986	17,690	
			113 不織布業	182	5,412	407	3,380	
			114 染整業	425	5,078	286	4,130	
			115 紡織品製造業	1,684	7,683	613	6,528	
			12 成衣及服飾品製造業	2,749	11,684	4,428	8,580	
			121 成衣製造業	1,851	8,175	4,072	6,693	
			123 服飾品製造業	898	3,509	356	1,887	
			13 皮革、毛皮及其製品製造業	927	16,424	1,546	4,113	
			130 皮革、毛皮及其製品製造業	927	16,424	1,546	4,113	
			14 木竹製品製造業	2,602	9,443	79	8,453	
			140 木竹製品製造業	2,602	9,443	79	8,453	
			15 紙漿、紙及紙製品製造業	2,789	35,491	579	28,062	
			151 紙漿、紙及紙板製造業	287	12,028	300	8,371	
			152 瓦楞紙板及紙容器製造業	1,898	17,392	118	14,614	
			159 其他紙製品製造業	604	6,071	160	5,077	
			16 印刷及資料儲存媒體複製業	7,791	35,263	8,937	23,342	
			160 印刷及資料儲存媒體複製業	7,791	35,263	8,937	23,342	

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 3月 Mar. 2026	115年 4月 Apr. 2026	115年 5月 May 2026	115年 1 - 5月 Jan. - May 2026	增減率 Growth Rate				
1,370,718	10,816,827	1,366,452	24,168,518	16.44	Grand Total			
211	11,905	197	23,605	0.43	Agriculture, Forestry, Fishing and Animal Husbandry			A
203	9,876	188	19,533	1.76	Agriculture and Animal Husbandry		01	
121	4,457	121	8,841	0.25	Growing of Crops	011		
17	2,992	33	5,817	0.71	Animal Husbandry	012		
65	2,427	34	4,875	5.96	Support Activities to Agricultural and Animal Husbandry	013		
1	284	1	571	4.35	Forestry		02	
1	284	1	571	4.35	Forestry	020		
7	1,745	7	3,501	-6.94	Fishing and Aquaculture		03	
1	1,011	2	2,191	-13.63	Fishing	031		
6	734	5	1,311	6.90	Aquaculture	032		
103	43,167	44	79,353	0.35	Mining and Quarrying			B
0	33,535	—	60,798	-1.55	Extraction of Crude Petroleum and Natural Gas		05	
0	33,535	—	60,798	-1.55	Extraction of Crude Petroleum and Natural Gas	050		
103	9,632	44	18,555	7.12	Quarrying of Stone, Sand, Clay and Other Mining		06	
103	9,632	44	18,555	7.12	Quarrying of Stone, Sand, Clay and Other Mining	060		
992,003	3,581,240	1,023,171	9,354,994	26.96	Manufacturing			C
1,623	137,154	1,683	276,845	4.70	Manufacture of Food Products and Prepared Animal Feeds		08	
52	16,320	112	33,633	4.33	Processing and Preserving of Meat	081		
257	4,184	322	9,409	4.94	Processing and Preserving of Fish, Crustaceans and Molluscs	082		
195	6,950	209	14,408	0.34	Processing and Preserving of Fruit and Vegetables	083		
195	13,072	162	25,802	9.70	Manufacture of Edible Vegetable and Animal Oils and Fats	084		
3	8,867	1	16,752	2.60	Manufacture of Dairy Products	085		
4	6,342	8	12,183	-1.47	Grain Husking, Manufacture of Grain Mill Products, Starches and Starch Products	086		
105	28,691	95	55,917	4.16	Manufacture of Prepared Animal Feeds	087		
811	52,726	774	108,740	5.62	Manufacture of Other Food Products	089		
112	10,363	95	20,626	-4.20	Manufacture of Beverages		09	
19	1,478	8	3,370	-28.45	Manufacture of Alcoholic Beverages	091		
93	8,885	87	17,257	2.59	Manufacture of Non-alcoholic Beverages	092		
—	1,976	—	3,963	-15.68	Manufacture of Tobacco Products		10	
—	1,976	—	3,963	-15.68	Manufacture of Tobacco Products	100		
8,199	49,512	8,065	112,066	-5.75	Manufacture of Textiles		11	
3,980	10,246	3,970	28,465	-11.82	Spinning of Yarn	111		
3,015	22,003	2,601	48,295	-1.59	Weaving of Textiles	112		
411	4,631	380	9,209	-4.84	Manufacture of Non-woven Fabrics	113		
236	5,014	230	9,897	-14.18	Finishing of Textiles	114		
557	7,618	884	16,200	-0.88	Manufacture of Textile Products	115		
4,874	9,331	4,050	31,264	93.08	Manufacture of Wearing Apparel and Clothing Accessories		12	
4,619	7,330	3,835	26,548	143.57	Manufacture of Wearing Apparel	121		
255	2,002	216	4,716	-10.90	Manufacture of Clothing Accessories	123		
1,510	5,674	1,451	14,293	-2.58	Manufacture of Leather, Fur and Related Products		13	
1,510	5,674	1,451	14,293	-2.58	Manufacture of Leather, Fur and Related Products	130		
92	9,193	98	17,915	3.51	Manufacture of Wood and of Products of Wood and Bamboo		14	
92	9,193	98	17,915	3.51	Manufacture of Wood and of Products of Wood and Bamboo	140		
623	34,017	816	64,098	-0.17	Manufacture of Paper and Paper Products		15	
377	10,389	309	19,746	-4.88	Manufacture of Pulp, Paper and Paperboard	151		
118	17,304	391	32,545	1.30	Manufacture of Containers of Paper and Paperboard	152		
129	6,324	117	11,807	4.28	Manufacture of Other Paper Products	159		
9,138	28,317	9,885	79,618	13.51	Printing and Reproduction of Recorded Media		16	
9,138	28,317	9,885	79,618	13.51	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 5月 May 2026	114年12月 Dec. 2025	115年 1月 Jan. 2026	115年 2月 Feb. 2026	
	17		石油及煤製品製造業	187	93,945	51,105	82,947	
		170	石油及煤製品製造業	187	93,945	51,105	82,947	
	18		化學材料及肥料製造業	1,497	151,969	38,793	115,925	
		181	化學原材料製造業	674	95,816	24,533	81,837	
		183	肥料及氮化合物製造業	209	1,621	0	1,606	
		184	塑膠及合成橡膠原料製造業	558	52,480	13,000	30,918	
		185	人造纖維製造業	56	2,052	1,259	1,564	
	19		其他化學製品製造業	2,489	54,105	2,500	46,912	
		191	農藥及環境用藥製造業	75	2,619	349	1,900	
		192	塗料、染料及顏料製造業	461	8,808	942	7,012	
		193	清潔用品及化粧品製造業	1,268	8,769	152	7,464	
		199	未分類其他化學製品製造業	685	33,909	1,057	30,535	
	20		藥品及醫用化學製品製造業	385	29,849	554	21,126	
		200	藥品及醫用化學製品製造業	385	29,849	554	21,126	
	21		橡膠製品製造業	1,572	54,651	7,805	18,872	
		210	橡膠製品製造業	1,572	54,651	7,805	18,872	
	22		塑膠製品製造業	9,307	70,327	3,974	58,808	
		220	塑膠製品製造業	9,307	70,327	3,974	58,808	
	23		非金屬礦物製品製造業	3,090	88,771	2,936	61,730	
		231	玻璃及其製品製造業	485	14,548	2,051	13,383	
		232	耐火、黏土建材及其他陶瓷製品製造業	742	7,062	146	5,639	
		233	水泥及其製品製造業	895	56,157	1	33,613	
		234	石材製品製造業	522	3,701	34	2,864	
		239	其他非金屬礦物製品製造業	446	7,302	704	6,232	
	24		基本金屬製造業	5,698	208,432	19,957	164,187	
		241	鋼鐵製造業	3,236	137,203	7,076	116,214	
		242	鋁製造業	841	29,715	2,618	18,366	
		243	銅製造業	247	25,538	6,494	16,038	
		249	其他基本金屬製造業	1,374	15,977	3,769	13,569	
	25		金屬製品製造業	36,774	274,042	16,592	185,243	
		251	金屬刀具、手工具及模具製造業	13,330	59,337	5,851	46,772	
		252	金屬結構及建築組件製造業	4,246	25,300	208	21,475	
		253	金屬容器製造業	499	5,358	58	5,417	
		254	金屬加工處理業	9,022	66,090	3,063	50,072	
		259	其他金屬製品製造業	9,677	117,956	7,412	61,507	
	26		電子零組件製造業	5,589	1,246,905	381,783	916,071	
		261	半導體製造業	425	744,818	294,954	575,337	
		262	被動電子元件製造業	250	31,434	6,452	32,446	
		263	印刷電路板製造業	211	26,233	4,095	20,510	
		264	光電材料及元件製造業	170	53,280	3,962	33,295	
		269	其他電子零組件製造業	4,533	391,140	72,321	254,483	
	27		電腦、電子產品及光學製品製造業	2,842	686,146	231,226	545,827	
		271	電腦及其週邊設備製造業	695	233,799	70,216	263,930	
		272	通訊傳播設備製造業	504	293,658	139,958	171,689	
		273	視聽電子產品製造業	614	114,140	10,079	76,176	
		274	資料儲存媒體製造業	38	2,941	2,537	2,432	
		275	量測、導航、控制設備及鐘錶製造業	531	17,347	7,041	11,264	
		276	輻射及電子醫學設備製造業	29	1,344	37	1,337	
		277	光學儀器及設備製造業	431	22,918	1,358	19,000	
	28		電力設備及配備製造業	5,466	170,731	15,259	117,647	
		281	發電、輸電及配電機械製造業	2,413	75,020	1,153	54,554	

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 3月 Mar. 2026	115年 4月 Apr. 2026	115年 5月 May 2026	115年 1 - 5月 Jan. - May 2026	增減率 Growth Rate				
59.905	104.893	62.577	361.427	2.61	Manufacture of Petroleum and Coal Products		17	
59.905	104.893	62.577	361.427	2.61	Manufacture of Petroleum and Coal Products	170		
48.232	148,311	39.504	390.766	1.02	Manufacture of Chemical Material and Fertilizers		18	
31.582	102.693	25.001	265.646	2.59	Manufacture of Raw Chemical Material	181		
1	1.904	2	3.513	-3.95	Manufacture of Fertilizers and Nitrogen Compounds	183		
15.308	41.770	13.118	114.114	-1.60	Manufacture of Plastic and Synthetic Rubber Materials	184		
1,342	1,944	1,383	7,492	-8.96	Manufacture of Man-made Fibers	185		
9.355	58.158	2.505	119.429	13.89	Manufacture of Other Chemical Products		19	
468	2,764	290	5,771	3.90	Manufacture of Pesticides and Environmental Agents	191		
1.092	9.750	919	19,715	7.85	Manufacture of Coatings, Dyes and Pigments	192		
161	8,532	170	16,479	1.66	Manufacture of Cleaning Preparations and Cosmetics	193		
7.634	37.113	1.125	77.464	19.51	Manufacture of Other Chemical Products Not Elsewhere	199		
598	24.007	299	46.585	1.72	Manufacture of Pharmaceuticals and Medicinal Chemical		20	
598	24,007	299	46,585	1.72	Manufacture of Pharmaceuticals and Medicinal Chemical Products	200		
9.484	25.192	9.938	71.291	24.50	Manufacture of Rubber Products		21	
9.484	25.192	9.938	71.291	24.50	Manufacture of Rubber Products	210		
4.729	73.512	4.289	145.313	3.96	Manufacture of Plastics Products		22	
4.729	73.512	4.289	145.313	3.96	Manufacture of Plastics Products	220		
3.455	68.793	3.244	140.158	-0.96	Manufacture of Other Non-metallic Mineral Products		23	
2.508	15.699	2.447	36.087	6.97	Manufacture of Glass and Glass Products	231		
225	7,479	172	13,662	2.38	Manufacture of Refractory Products, Clay Building Materials and Other Porcelain and Ceramic Products	232		
3	35.882	6	69.505	-4.57	Manufacture of Cement and Cement Products	233		
31	3.116	28	6,073	-8.89	Cutting, Shaping and Finishing of Stone	234		
688	6.617	590	14.831	-0.71	Manufacture of Other Non-metallic Mineral Products	239		
21.956	205.540	21.954	433.595	-0.13	Manufacture of Basic Metals		24	
7.368	145.881	8.394	284.933	-5.52	Manufacture of Basic Iron and Steel	241		
2.729	25.122	2.609	51.444	2.44	Manufacture of Aluminum	242		
6.838	18.190	7.037	54.596	8.57	Manufacture of Copper	243		
5.022	16.348	3.914	42.622	32.96	Manufacture of Other Basic Metals	249		
17.478	226.616	16.329	462.258	1.21	Manufacture of Fabricated Metal Products		25	
6.235	57.699	6.018	122.575	-2.04	Manufacture of Cutlery, Metal Hand Tools and Die	251		
191	24,755	221	46,850	5.03	Manufacture of Metal Structure and Architectural Components	252		
53	5.541	76	11.146	2.46	Manufacture of Metal Containers	253		
3.251	61.401	2.886	120.673	0.36	Metalworking Activities	254		
7.748	77.220	7.128	161.014	3.29	Manufacture of Other Fabricated Metal Products	259		
468.674	1,136.446	511.145	3,414.118	33.24	Manufacture of Electronic Parts and Components		26	
395.978	643.564	434.181	2,344.013	28.70	Manufacture of Semi-conductors	261		
6.876	50.799	7.197	103.770	94.96	Manufacture of Electronic Passive Devices	262		
4.751	24.305	5.216	58.877	43.26	Manufacture of Bare Printed Circuit Boards	263		
4.187	43.759	3.746	88.949	2.55	Manufacture of Optoelectronic Materials and Components	264		
56.882	374.018	60.805	818.509	46.16	Manufacture of Other Electronic Parts and Components	269		
277.637	665.620	275.522	1,995.832	104.57	Manufacture of Computers, Electronic and Optical Products		27	
78.527	304.409	91.591	808.673	168.43	Manufacture of Computers and Peripheral Equipment	271		
174.602	212.817	164.823	863.888	93.31	Manufacture of Communication Equipment	272		
11.758	107.232	8.739	213.984	75.40	Manufacture of Audio and Video Equipment	273		
2.594	2.868	2.446	12.877	29.64	Manufacture of Magnetic and Optical Media	274		
8,753	15,048	6,773	48,879	1.37	Manufacture of Measuring, Navigating, Control Equipment, Watches and Clocks	275		
22	1.606	36	3,039	13.63	Manufacture of Irradiation and Electromedical Equipment	276		
1.381	21.639	1.115	44.493	-0.37	Manufacture of Optical Instruments and Equipment	277		
15.695	154,340	16.934	319,874	7.60	Manufacture of Electrical Equipment		28	
1,195	72,815	1,240	130,958	9.22	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 5月 May 2026	114年12月 Dec. 2025	115年 1月 Jan. 2026	115年 2月 Feb. 2026	
D		282	電池製造業	119	10,829	889	5,907	
		283	電線及配線器材製造業	817	33,221	9,189	26,614	
		284	照明設備及配備製造業	688	5,971	310	5,131	
		285	家用電器製造業	897	18,468	627	10,411	
		289	其他電力設備及配備製造業	532	27,222	3,090	15,030	
		29	機械設備製造業	15,284	177,916	10,138	139,048	
		291	金屬加工用機械設備製造業	3,291	30,693	3,811	26,991	
		292	其他專用機械設備製造業	5,963	66,667	4,210	51,454	
		293	通用機械設備製造業	6,030	80,556	2,116	60,604	
		30	汽車及其零件製造業	2,050	85,997	4,720	69,879	
		301	汽車製造業	91	35,660	287	33,142	
		302	車體製造業	241	9,930	—	6,968	
		303	汽車零件製造業	1,718	40,406	4,433	29,770	
		31	其他運輸工具及其零件製造業	2,015	48,480	6,259	36,738	
		311	船舶及浮動設施製造業	244	5,260	2,231	2,403	
		312	機車及其零件製造業	484	17,830	682	10,023	
		313	自行車及其零件製造業	949	18,112	3,011	16,061	
		319	未分類其他運輸工具及其零件製造業	338	7,278	335	8,250	
		32	家具製造業	2,180	16,791	1,850	9,824	
		321	非金屬家具製造業	1,540	6,031	133	4,819	
		322	金屬家具製造業	640	10,760	1,717	5,004	
		33	其他製造業	3,704	43,121	3,146	34,167	
		331	育樂用品製造業	1,114	8,305	1,454	5,991	
		332	醫療器材及用品製造業	785	14,400	1,243	12,415	
		339	未分類其他製造業	1,805	20,416	449	15,760	
		34	產業用機械設備維修及安裝業	7,474	57,146	1,940	50,256	
		340	產業用機械設備維修及安裝業	7,474	57,146	1,940	50,256	
		D	電力及燃氣供應業	3,446	323,696	125	289,746	
		35	電力及燃氣供應業	3,446	323,696	125	289,746	
		351	電力供應業	2,942	266,785	32	235,843	
		352	氣體燃料供應業	167	53,157	92	52,338	
		353	蒸汽供應業	337	3,754	1	1,564	
		E	用水供應及污染整治業	8,771	55,096	202	45,739	
		36	用水供應業	217	8,930	2	7,279	
		360	用水供應業	217	8,930	2	7,279	
		37	廢水及污水處理業	603	5,560	6	3,760	
		370	廢水及污水處理業	603	5,560	6	3,760	
		38	廢棄物清除、處理及資源物回收處理業	7,712	37,164	183	32,480	
		381	廢棄物清除業	4,439	19,705	67	18,438	
		382	廢棄物處理業	1,553	10,910	27	8,068	
		383	資源物回收處理業	1,720	6,549	89	5,975	
		39	污染整治業	239	3,442	12	2,219	
		390	污染整治業	239	3,442	12	2,219	
		F	營建工程業	177,961	939,831	1,451	739,388	
		41	建築工程業	10,223	168,858	1	113,013	
		410	建築工程業	10,223	168,858	1	113,013	
		42	土木工程業	17,809	220,644	375	174,854	
		421	道路工程業	1,293	13,426	3	8,862	
		422	公用事業設施工程業	2,844	39,722	349	35,184	
		429	其他土木工程業	13,672	167,496	23	130,808	
		43	專門營造業	149,929	550,329	1,075	451,521	
		431	整地、基礎及結構工程業	7,354	28,741	64	26,780	

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 3月 Mar. 2026	115年 4月 Apr. 2026	115年 5月 May 2026	115年 1 - 5月 Jan. - May 2026	増減率 Growth Rate				
794	6,405	842	14,837	13.64	Manufacture of Batteries and Accumulators	282	29	
9,912	33,894	10,862	90,471	2.48	Manufacture of Wiring and Wiring Devices	283		
290	5,849	275	11,854	0.20	Manufacture of Lighting Equipment	284		
649	13,574	618	25,879	-5.94	Manufacture of Domestic Appliances	285		
2,855	21,804	3,096	45,875	25.01	Manufacture of Other Electrical Equipment	289		
11,213	173,794	11,934	346,127	2.72	Manufacture of Machinery and Equipment			
3,895	33,094	4,558	72,349	-7.74	Manufacture of Metalworking Machinery	291		
4,970	68,776	5,037	134,447	11.25	Manufacture of Other Special-purpose Machinery	292		
2,348	71,925	2,339	139,331	1.18	Manufacture of General-purpose Machinery	293		
4,964	77,244	4,345	161,152	-3.18	Manufacture of Motor Vehicles and Parts		30	
210	35,833	58	69,529	-0.66	Manufacture of Motor Vehicles	301		
1	6,776	-3	13,741	-3.67	Manufacture of Bodies (Coachwork) for Motor Vehicles	302		
4,753	34,635	4,290	77,881	-5.25	Manufacture of Parts for Motor Vehicles	303	31	
4,740	42,306	5,928	95,971	-3.07	Manufacture of Other Transport Equipment and Parts			
444	2,889	2,074	10,041	-39.92	Manufacture of Ships, Boats and Floating Structures	311		
642	12,735	587	24,670	0.21	Manufacture of Motorcycles and Parts	312		
3,204	19,410	2,891	44,577	-7.43	Manufacture of Bicycles and Parts	313		
450	7,272	376	16,683	75.23	Manufacture of Other Transport Equipment and Parts Not Elsewhere Classified	319	32	
1,917	11,373	1,795	26,759	-2.44	Manufacture of Furniture			
218	5,261	223	10,654	-8.40	Manufacture of Non-metallic Furniture	321		
1,700	6,112	1,572	16,105	1.95	Manufacture of Metallic Furniture	322		
3,785	38,557	3,307	82,961	-2.07	Other Manufacturing		33	
1,649	7,320	1,537	17,952	-9.82	Manufacture of Sports and Recreational Goods	331		
1,437	14,448	1,122	30,665	-3.97	Manufacture of Medical Instruments and Supplies	332		
699	16,788	648	34,344	4.47	Manufacturing Not Elsewhere Classified	339	34	
2,016	61,000	5,477	120,689	12.26	Repair and Installation of Industrial Machinery and Equipment			
2,016	61,000	5,477	120,689	12.26	Repair and Installation of Industrial Machinery and Equipment	340		
117	274,185	127	564,299	-2.51	Electricity and Gas Supply		35	D
117	274,185	127	564,299	-2.51	Electricity and Gas Supply			
20	221,564	16	457,474	-1.32	Electricity Supply	351		
97	49,723	109	102,359	-8.03	Gas Supply	352		
0	2,898	2	4,465	14.23	Steam Supply	353		
282	52,573	206	99,002	10.53	Water Supply and Remediation Activities		36-39	E
2	9,122	2	16,408	8.13	Water Supply			
2	9,122	2	16,408	8.13	Water Supply	360		
56	3,974	6	7,801	7.75	Wastewater and Sewage Treatment			
56	3,974	6	7,801	7.75	Wastewater and Sewage Treatment	370		
218	36,654	197	69,732	14.76	Waste Collection, Treatment and Disposal Activities; Materials Recovery			
93	20,665	86	39,348	19.05	Waste Collection	381		
32	8,442	21	16,590	5.19	Waste Treatment and Disposal	382		
93	7,547	90	13,794	15.53	Materials Recovery	383		
6	2,823	2	5,062	-20.90	Remediation Activities and Other Waste Management Services			
6	2,823	2	5,062	-20.90	Remediation Activities and Other Waste Management Services	390		
4,477	754,612	817	1,500,745	5.10	Construction		41-43	F
2,609	114,568	14	230,206	5.99	Construction of Buildings			
2,609	114,568	14	230,206	5.99	Construction of Buildings	410		
223	169,440	8	344,901	2.88	Civil Engineering			
1	8,950	0	17,816	-5.80	Construction of Roads and Railways	421		
150	30,443	20	66,145	14.03	Construction of Utility Projects	422		
72	130,048	-13	260,939	1.02	Construction of Other Civil Engineering Projects	429		
1,645	470,603	795	925,639	5.73	Specialized Construction Activities			
24	27,060	19	53,948	4.78	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 5月 May 2026	114年12月 Dec. 2025	115年 1月 Jan. 2026	115年 2月 Feb. 2026	
G		432	庭園景觀工程業	2,469	6,447	10	4,786	
		433	機電、管道及其他建築設備安裝業	55,820	251,312	842	211,164	
		434	建物完工裝修工程業	64,386	137,312	112	105,523	
		439	其他專門營造業	19,900	126,517	47	103,268	
		45-46	批發及零售業	731,804	3,702,513	183,454	3,247,708	
			批發業	328,289	2,579,953	151,265	2,232,245	
			商品批發經紀業	10,168	167,482	31,400	129,678	
			綜合商品批發業	6,115	65,511	2,477	59,037	
			農產原料及活動物批發業	4,898	28,657	101	27,703	
			食品、飲料及菸草製品批發業	55,673	332,935	1,729	303,734	
			布疋及服飾品批發業	19,260	73,637	4,543	63,346	
			家用器具及用品批發業	36,057	171,065	2,345	153,664	
			藥品、醫療用品及化粧品批發業	16,883	116,968	473	100,964	
			458	文教育樂用品批發業	10,819	43,752	2,516	35,289
			461	建材批發業	46,428	220,742	7,500	187,168
			462	化學原材料及其製品批發業	12,054	99,050	9,993	81,268
		463	燃料及相關產品批發業	1,780	47,696	95	43,689	
		464	機械器具批發業	70,978	913,291	80,679	808,894	
		465	汽機車及其零配件、用品批發業	15,454	154,222	3,663	110,143	
		47-48	其他專賣批發業	21,722	144,944	3,750	127,669	
			零售業	403,515	1,122,561	32,189	1,015,463	
			綜合商品零售業	38,549	322,385	1,108	302,685	
			食品、飲料及菸草製品零售業	101,656	84,681	4,063	81,189	
			473	布疋及服飾品零售業	30,843	47,679	1,961	45,581
			474	家用器具及用品零售業	48,402	80,491	3,258	76,114
			475	藥品、醫療用品及化粧品零售業	25,258	49,354	1,341	42,709
			476	文教育樂用品零售業	14,974	20,285	899	16,706
			481	建材零售業	10,297	18,095	480	15,694
			482	燃料及相關產品零售業	5,513	111,629	740	95,225
			483	資訊及通訊設備零售業	13,058	114,278	11,564	119,653
			484	汽機車及其零配件、用品零售業	26,036	197,090	2,003	153,520
		H	485	其他專賣零售業	26,773	14,634	1,794	13,187
			486	零售攤販	3,685	464	268	454
			487	其他非店面零售業	58,471	61,498	2,710	52,746
			運輸及倉儲業	40,304	382,231	72,469	300,942	
			49	陸上運輸業	15,223	106,289	670	85,301
				鐵路運輸業	207	13,833	0	13,168
				捷運運輸業	172	3,649	—	3,172
				汽車客運業	6,464	20,987	635	12,484
				汽車貨運業	8,273	67,460	32	56,159
				其他陸上運輸業	107	361	3	318
				水上運輸業	418	28,656	5,792	9,269
			50	海洋水運業	357	28,507	5,791	9,012
		內河及湖泊水運業		61	149	1	257	
		51	航空運輸業	150	44,974	10,390	42,464	
			航空運輸業	150	44,974	10,390	42,464	
		52	運輸輔助業	22,348	128,049	5,856	92,013	
			報關業	1,130	28,804	26	7,016	

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 3月 Mar. 2026	115年 4月 Apr. 2026	115年 5月 May 2026	115年 1 - 5月 Jan. - May 2026	增減率 Growth Rate					
21	5,361	5	10,183	-7.84	Landscape Construction	432	G		
1,095	221,047	587	434,735	9.57	Electrical, Plumbing and Other Construction Installation Activities	433			
420	115,131	133	221,319	2.64	Building Completion and Finishing	434			
85	102,003	51	205,454	2.44	Other Specialized Construction Activities	439			
250,756	3,713,199	224,505	7,619,622	14.23	Wholesale and Retail Trade				
210,227	2,681,254	189,523	5,464,513	17.02	Wholesale Trade				45-46
51,166	152,303	36,271	400,817	6.63	Wholesale on a Fee or Contract Basis	451			
3,097	61,911	3,947	130,469	0.74	Wholesale of General Merchandise	452			
103	28,331	123	56,362	5.13	Wholesale of Agricultural Raw Materials and Live Animals	453			
1,712	304,176	2,293	613,645	6.62	Wholesale of Food, Beverages and Tobacco	454			
4,210	60,066	3,929	136,093	-10.35	Wholesale of Textiles and Clothing	455			
2,628	161,726	2,304	322,668	1.59	Wholesale of Household Appliances and Goods	456			
919	111,909	528	214,794	3.96	Wholesale of Pharmaceutical and Medical Goods and Cosmetics	457			
2,225	38,784	2,301	81,116	6.11	Wholesale of Cultural and Recreation Goods	458			
8,310	225,706	7,665	436,348	0.41	Wholesale of Construction Materials	461			
12,584	108,605	10,339	222,788	4.50	Wholesale of Chemical Materials and Chemical Products	462			
154	52,531	152	96,619	5.90	Wholesale of Fuel and Related Products	463			
115,563	1,084,927	112,380	2,202,443	47.35	Wholesale of Machinery and Equipment	464			
3,928	136,373	3,449	257,557	-7.63	Wholesale of Motor Vehicles and Motorcycles and Related Parts and Accessories	465			
3,629	153,907	3,841	292,796	8.45	Other Specialized Wholesale	469			
40,529	1,031,945	34,982	2,155,109	7.72	Retail Trade		47-48		
1,103	278,790	1,124	584,809	6.92	Retail Sale in Non-specialized Stores	471			
4,491	75,665	4,446	169,855	1.63	Retail Sale of Food, Beverages and Tobacco in Specialized Stores	472			
2,094	39,090	2,133	90,859	4.86	Retail Sale of Textiles and Clothing in Specialized Stores	473			
3,248	77,384	3,347	163,350	6.43	Retail Sale of Household Appliances and Goods in Specialized Stores	474			
1,481	53,725	1,497	100,753	13.89	Retail Sale of Pharmaceutical and Medical Goods and Cosmetics in Specialized Stores	475			
1,126	17,695	1,049	37,474	3.05	Retail Sale of Cultural and Recreation Goods in Specialized Stores	476			
502	18,284	497	35,457	-1.67	Retail Sale of Construction Materials in Specialized Stores	481			
902	113,169	891	210,928	-0.92	Retail Sale of Fuel and Related Products in Specialized Stores	482			
18,221	116,477	13,059	278,974	48.02	Retail Sale of Information and Communications Equipment in Specialized Stores	483			
2,225	175,823	1,713	335,284	-3.24	Retail Sale of Motor Vehicles, Motorcycles and Related Parts and Accessories in Specialized Stores	484			
2,038	14,307	1,877	33,204	3.09	Other Retail Sale in Specialized Stores	485			
272	486	509	1,989	20.89	Retail Sale via Stalls	486			
2,826	51,052	2,838	112,172	7.96	Retail Trade Not in Stores or Stalls	487			
86,835	327,625	75,744	863,615	10.74	Transportation and Storage		H		
678	92,643	726	180,019	5.11	Land Transportation				49
0	13,747	0	26,916	10.42	Transport via Railways	491			
—	3,464	—	6,636	0.21	Mass Rapid Transit Transportation	492			
583	14,972	602	29,275	1.64	Bus Transportation	493			
93	60,095	121	116,499	5.07	Freight Truck Transport	494			
3	365	3	692	18.01	Other Land Transportation	499			
6,208	9,431	6,150	36,850	-2.28	Water Transportation				50
6,207	9,219	6,148	36,377	-2.47	Ocean Transportation	501			
1	212	1	473	14.25	Inland and Lake Transportation	502			
14,367	49,529	11,655	128,405	21.97	Air Transport				51
14,367	49,529	11,655	128,405	21.97	Air Transport	510			
6,009	106,491	6,870	217,239	9.87	Support Activities for Transportation		52		
24	7,831	29	14,926	-0.51	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 5月 May 2026	114年12月 Dec. 2025	115年 1月 Jan. 2026	115年 2月 Feb. 2026	
I		522	船務代理業	327	10,257	4,443	7,755	
		523	貨運承攬業	1,683	36,883	599	34,782	
		524	陸上運輸輔助業	15,978	30,367	410	26,239	
		525	水上運輸輔助業	612	5,553	1	4,620	
		526	航空運輸輔助業	39	1,779	0	1,450	
		529	其他運輸輔助業	2,579	14,406	377	10,151	
		53	倉儲業	1,256	69,531	49,757	67,161	
		530	倉儲業	1,256	69,531	49,757	67,161	
		54	郵政及遞送服務業	909	4,733	3	4,735	
		541	郵政業	551	2,428	1	2,285	
		542	遞送服務業	358	2,304	3	2,449	
			住宿及餐飲業	193,912	179,736	16,539	178,279	
		55	住宿業	13,527	35,735	647	30,810	
		551	短期住宿業	11,253	34,990	525	30,252	
		559	其他住宿業	2,274	745	122	557	
		56	餐飲業	180,385	144,001	15,892	147,469	
		561	餐食業	148,564	120,978	13,742	125,153	
		562	外燴及團膳承包業	2,177	4,982	506	5,078	
		563	飲料業	29,644	18,040	1,644	17,239	
			出版影音及資通訊業	29,291	402,852	1,016	325,594	
		58	出版業	4,627	18,795	24	15,482	
		581	新聞、雜誌、期刊、書籍及其他出版業	3,762	9,670	23	6,745	
		582	軟體出版業	865	9,125	1	8,737	
		59	影片及電視節目業；聲音錄製及音樂發行業	5,886	52,767	61	36,968	
		591	影片及電視節目業	4,685	48,078	58	33,855	
		592	聲音錄製及音樂發行業	1,201	4,689	4	3,113	
		60	廣播、電視節目編排及傳播業	275	14,057	0	7,535	
		601	廣播業	188	577	0	432	
		602	電視節目編排及傳播業	87	13,481	—	7,103	
		61	電信業	1,022	89,259	166	60,397	
		610	電信業	1,022	89,259	166	60,397	
		62	電腦程式設計、諮詢及相關服務業	7,975	74,363	637	68,101	
		620	電腦程式設計、諮詢及相關服務業	7,975	74,363	637	68,101	
K		63	資訊服務業	9,506	153,611	127	137,112	
		631	入口網站經營、資料處理、主機及網站 代管服務業	3,420	108,316	83	96,155	
		639	其他資訊服務業	6,086	45,295	44	40,956	
			金融及保險業	56,614	1,216,805	672	728,010	
		64	金融服務業	46,032	763,548	635	455,869	
		641	貨幣中介業	4,889	394,256	136	385,753	
		642	控股業	72	68,659	—	19,078	
		643	信託、基金及類似金融實體	77	1,129	—	534	
		649	其他金融服務業	40,994	299,504	499	50,504	
		65	保險業	962	263,902	-0	122,010	
		651	人身保險業	199	218,975	—	69,537	
		652	財產保險業	185	25,406	-0	32,220	
		653	再保險業	4	4,099	—	1,806	
		654	退休基金	—	—	—	—	
		655	保險輔助業	574	15,422	-0	18,446	
		66	證券期貨及金融輔助業	9,620	189,355	37	150,131	
		661	證券業	801	49,086	0	54,480	
		662	期貨業	48	4,219	—	4,154	
		664	基金管理業	58	15,108	—	15,283	
		669	其他金融輔助業	8,713	120,942	37	76,214	

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 3月 Mar. 2026	115年 4月 Apr. 2026	115年 5月 May 2026	115年 1 - 5月 Jan. - May 2026	增減率 Growth Rate				
4,163	8,843	4,809	30,013	-12.19	Shipping Agency Services	522		
938	39,744	833	76,896	21.30	Freight Transportation Forwarding Services	523		
345	29,232	786	57,011	8.96	Service Activities Incidental to Land Transportation	524		
12	5,317	2	9,953	11.77	Service Activities Incidental to Water Transportation	525		
—	1,516	-0	2,966	1.76	Service Activities Incidental to Air Transportation	526		
527	14,007	411	25,474	21.28	Other Transportation Support Activities	529		
59,570	64,844	50,340	291,672	12.69	Warehousing and Storage		53	
59,570	64,844	50,340	291,672	12.69	Warehousing and Storage	530		
3	4,687	3	9,430	4.55	Postal and Courier Activities		54	
1	2,300	1	4,587	0.55	Postal Activities	541		
2	2,387	2	4,843	8.64	Courier Activities	542		
17,739	170,548	19,446	402,551	10.13	Accommodation and Food Service Activities			I
737	31,278	605	64,077	9.96	Accommodation		55	
611	30,756	469	62,613	10.32	Short Term Accommodation Activities	551		
126	522	137	1,463	-3.43	Other Accommodation	559		
17,002	139,270	18,840	338,474	10.17	Food and Beverage Service Activities		56	
14,761	117,323	16,510	287,489	10.57	Food Service Activities	561		
555	4,749	553	11,441	7.05	Event Catering and Other Food Service Activities	562		
1,687	17,198	1,777	39,545	8.23	Beverage Serving Activities	563		
2,140	351,651	2,730	683,131	5.52	Information and Communication			J
32	16,270	46	31,854	4.75	Publishing Activities		58	
19	7,362	22	14,171	-4.77	Publishing of Books, Periodicals and Other Publishing Activities	581		
14	8,908	24	17,683	13.88	Software Publishing	582		
10	38,452	280	75,772	2.64	Motion Picture, Video and Television Programme Production, Sound Recording and Music Publishing Activities		59	
6	34,541	276	68,735	2.92	Motion Picture, Video and Television Programme Activities	591		
5	3,911	4	7,037	-0.08	Sound Recording and Music Publishing Activities	592		
3	8,381	0	15,919	4.46	Programming and Broadcasting Activities		60	
1	456	0	889	-0.37	Radio Broadcasting	601		
2	7,925	—	15,030	4.76	Television Broadcasting and Subscription Programming	602		
797	75,143	64	136,568	1.96	Telecommunications		61	
797	75,143	64	136,568	1.96	Telecommunications	610		
852	69,660	1,917	141,167	6.77	Computer Programming, Consultancy and Related Activities		62	
852	69,660	1,917	141,167	6.77	Computer Programming, Consultancy and Related Activities	620		
444	143,746	423	281,851	7.67	Information Service Activities		63	
186	102,192	163	198,779	6.42	Data Processing, Hosting and Related Activities, Web Portals	631		
258	41,554	260	83,072	10.79	Other Information Service Activities	639		
866	774,978	3,463	1,507,989	17.82	Financial and Insurance Activities			K
568	483,772	3,307	944,151	13.18	Financial Service Activities		64	
154	404,324	2,722	793,090	14.97	Monetary Intermediation	641		
—	20,847	—	39,925	37.74	Activities of Holding Companies	642		
—	674	—	1,208	4.23	Trusts, Funds and Similar Financial Entities	643		
415	57,926	584	109,928	-3.80	Other Financial Service Activities	649		
0	122,642	0	244,652	4.87	Insurance		65	
—	74,056	—	143,593	3.19	Insurance of the Person	651		
0	26,442	0	58,662	6.04	Non-life Insurance	652		
—	3,731	—	5,538	2.36	Reinsurance	653		
—	—	—	—	—	Pension Funding	654		
0	18,413	—	36,859	10.35	Activities Auxiliary to Insurance	655		
298	168,564	156	319,186	50.28	Security, Commodity Contracts, and Activities Auxiliary to Financial Service Activities		66	
—	74,404	41	128,926	86.28	Securities	661		
—	4,941	24	9,119	24.79	Commodity Contracts	662		
—	16,411	—	31,694	27.11	Fund Management Activities	664		
298	72,808	92	149,448	34.70	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 5月 May 2026	114年12月 Dec. 2025	115年 1月 Jan. 2026	115年 2月 Feb. 2026	
L			不動產業	49,609	529,279	806	286,684	
	67		不動產開發業	19,010	331,196	506	176,113	
		670	不動產開發業	19,010	331,196	506	176,113	
	68		不動產經營及相關服務業	30,599	198,083	299	110,571	
		681	不動產經營業	29,474	195,075	293	107,964	
M		689	其他不動產業	1,125	3,008	6	2,608	
			專業、科學及技術服務業	69,683	255,551	1,832	177,105	
	69		法律及會計服務業	162	861	1	623	
		691	法律服務業	127	847	1	616	
		692	會計服務業	35	14	0	7	
	70		企業總管理機構及管理顧問業	20,844	77,331	140	50,082	
		701	企業總管理機構	45	1,350	—	1,050	
		702	管理顧問業	20,799	75,981	140	49,032	
	71		建築、工程服務及技術檢測、分析服務業	5,696	53,726	151	41,001	
		711	建築、工程服務及相關技術顧問業	3,816	44,350	144	33,960	
		712	技術檢測及分析服務業	1,880	9,376	7	7,041	
	72		研究發展服務業	609	10,090	1	7,447	
		721	自然及工程科學研究發展服務業	207	7,236	0	4,964	
		722	社會及人文科學研究發展服務業	45	82	0	55	
		723	綜合研究發展服務業	357	2,771	1	2,428	
	73		廣告業及市場研究業	19,116	50,750	117	30,411	
		731	廣告業	18,954	49,941	115	29,882	
		732	市場研究及民意調查業	162	808	1	530	
	74		專門設計業	12,174	27,805	857	19,037	
		740	專門設計業	12,174	27,805	857	19,037	
	75		獸醫業	6	1	0	1	
		750	獸醫業	6	1	0	1	
	76		其他專業、科學及技術服務業	11,076	34,987	566	28,504	
	N		760	其他專業、科學及技術服務業	11,076	34,987	566	28,504
				支援服務業	37,268	136,114	1,778	112,162
77			租賃業	7,564	54,822	1,509	41,919	
		771	機械設備租賃業	2,686	13,336	32	9,611	
		772	運輸工具租賃業	2,752	39,405	1,356	31,052	
		773	個人及家庭用品租賃業	1,970	1,196	113	764	
		774	智慧財產租賃業	156	886	7	493	
78			人力仲介及供應業	6,165	17,480	38	16,298	
		781	人力仲介業	2,187	5,742	24	5,236	
		782	人力供應業	3,978	11,738	15	11,062	
79			旅行及其他相關服務業	4,309	7,716	0	7,253	
		790	旅行及其他相關服務業	4,309	7,716	0	7,253	
80			保全及偵探業	831	18,305	5	16,053	
		800	保全及偵探業	831	18,305	5	16,053	
81			建築物及綠化服務業	12,209	24,458	115	20,717	
		811	複合支援服務業	827	5,219	7	4,771	
		812	清潔服務業	9,147	15,817	90	13,649	
		813	綠化服務業	2,235	3,422	18	2,296	
82			行政支援服務業	6,190	13,332	111	9,922	
O			820	行政支援服務業	6,190	13,332	111	9,922
			公共行政及國防；強制性社會安全	12	2,672	—	742	
	83		公共行政及國防；強制性社會安全	9	2,669	—	739	

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 3月 Mar. 2026	115年 4月 Apr. 2026	115年 5月 May 2026	115年 1 - 5月 Jan. - May 2026	增減率 Growth Rate				
979	345,910	1,567	635,947	2.23	Real Estate Activities			L
552	219,328	769	397,268	-5.00	Real Estate Development Activities		67	
552	219,328	769	397,268	-5.00	Real Estate Development Activities	670		
427	126,583	798	238,678	17.06	Real Estate Operation and Related Activities		68	
421	124,245	793	233,715	16.65	Real Estate Operation Activities	681		
6	2,338	6	4,964	39.91	Other Real Estate Activities	689		
1,661	192,385	2,005	374,988	0.17	Professional, Scientific and Technical Activities			M
1	679	1	1,305	-4.18	Legal and Accounting Activities		69	
1	671	1	1,288	-4.25	Legal Activities	691		
0	9	0	16	1.19	Accounting, Bookkeeping and Auditing Activities; Tax Consultancy	692		
219	53,126	142	103,708	19.95	Activities of Head Offices; Management Consultancy Activities		70	
—	915	0	1,965	24.60	Activities of Head Offices	701		
219	52,211	142	101,743	19.86	Management Consultancy Activities	702		
26	41,635	476	83,288	12.88	Architecture and Engineering Activities; Technical Testing and Analysis		71	
19	31,410	2	65,535	11.80	Architecture and Engineering Activities and Related Technical Consultancy	711		
7	10,225	474	17,753	17.07	Technical Testing and Analysis	712		
-63	13,635	-2	21,018	3.80	Scientific Research and Development		72	
-65	10,496	-2	15,393	1.29	Research and Experimental Development on Natural Sciences and Engineering	721		
0	35	0	91	10.89	Research and Experimental Development on Social Sciences and Humanities	722		
2	3,103	0	5,534	11.35	Miscellaneous Scientific Research and Development	723		
490	34,279	132	65,429	-0.31	Advertising and Market Research		73	
489	33,586	132	64,203	-0.38	Advertising	731		
1	693	0	1,226	3.17	Market Research and Public Opinion Polling	732		
800	22,508	783	43,985	3.12	Specialized Design Activities		74	
800	22,508	783	43,985	3.12	Specialized Design Activities	740		
0	2	0	4	88.68	Veterinary Activities		75	
0	2	0	4	88.68	Veterinary Activities	750		
189	26,521	473	56,252	-33.19	Other Professional, Scientific and Technical Activities		76	
189	26,521	473	56,252	-33.19	Other Professional, Scientific and Technical Activities	760		
731	123,932	598	239,201	1.57	Support Service Activities			N
328	48,222	195	92,172	-6.46	Rental and Leasing Activities		77	
38	12,719	66	22,465	11.89	Renting and Leasing of Machinery and Equipment	771		
193	34,240	30	66,871	-10.92	Renting and Leasing of Transport Equipment	772		
97	805	99	1,879	-19.19	Renting and Leasing of Personal and Household Goods	773		
0	458	0	957	-10.47	Leasing of Intellectual Property and Similar Products, Except Copyrighted Works	774		
157	16,831	34	33,359	5.62	Employment Activities		78	
143	5,734	20	11,157	3.87	Activities of Employment Placement Agencies	781		
14	11,096	15	22,202	6.52	Human Resources Provision Activities	782		
7	7,562	5	14,828	8.41	Travel agency, Tour Operator, Other Reservation Service and Related Activities		79	
7	7,562	5	14,828	8.41	Travel agency, Tour Operator, Other Reservation Service and Related Activities	790		
9	17,004	-1	33,071	6.40	Security and Investigation Activities		80	
9	17,004	-1	33,071	6.40	Security and Investigation Activities	800		
120	23,094	143	44,190	7.80	Services to Buildings and Landscape Activities		81	
3	5,089	-0	9,870	12.23	Combined Facilities Support Activities	811		
97	15,117	128	29,082	8.04	Cleaning Activities	812		
20	2,888	16	5,238	-0.85	Landscape Care and Maintenance Service Activities	813		
110	11,219	222	21,582	9.96	Office Administrative and Support Activities		82	
110	11,219	222	21,582	9.96	Office Administrative and Support Activities	820		
—	849	—	1,591	3.45	Public Administration and Defence; Compulsory Social Security			O
—	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 5月 May 2026	114年12月 Dec. 2025	115年 1月 Jan. 2026	115年 2月 Feb. 2026		
P	84	831	公共行政	5	490	—	731		
		832	國防事務	4	2,179	—	8		
		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			8,554	8,225	208	6,602	
		教育業			8,554	8,225	208	6,602	
		851	學前教育	45	222	0	256		
		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	24	—	265		
		856	特殊教育學校	—	—	—	—		
		858	教育輔助業	841	920	2	604		
		859	其他教育業	7,661	7,056	205	5,477		
Q	86	醫療保健及社會工作服務業			2,972	11,536	31	8,458	
		醫療保健業			1,198	9,360	31	6,446	
		861	醫院	18	4,636	—	4,004		
		862	診所	11	7	0	7		
		869	其他醫療保健業	1,169	4,717	31	2,436		
	87	居住型照顧服務業			377	802	0	796	
		居住型護理照顧服務業			157	468	—	458	
		其他居住型照顧服務業			220	334	0	338	
	88	其他社會工作服務業			1,397	1,374	-0	1,215	
		居家式及社區式長期照顧服務業			1,073	916	0	820	
		889	未分類其他社會工作服務業	324	458	-0	396		
	R	90	藝術、娛樂及休閒服務業			42,631	31,783	1,893	25,297
			創作及藝術表演業			7,983	11,484	98	7,749
			901	創作業	659	282	12	132	
			902	藝術表演業	2,454	1,718	42	1,154	
903			創作及藝術表演輔助業	4,870	9,485	44	6,464		
91		圖書館、檔案保存、博物館及類似機構			59	140	4	128	
		圖書館、檔案保存、博物館及類似機構			59	140	4	128	
92		博弈業			10,153	1,279	5	1,035	
		博弈業			10,153	1,279	5	1,035	
93		運動、娛樂及休閒服務業			24,436	18,880	1,786	16,385	
		運動服務業			6,128	9,690	155	8,096	
		932	娛樂及休閒服務業	18,308	9,190	1,631	8,289		
S		94	其他服務業			102,396	53,774	6,602	46,118
			宗教、職業及類似組織			656	6,448	9	4,061
			941	宗教組織	18	20	0	16	
	942		職業團體	208	3,014	4	1,649		
	949		其他組織	430	3,414	4	2,397		
	95	個人及家庭用品維修業			34,065	29,479	1,630	26,629	
		951	汽車維修及美容業	16,088	20,882	581	18,069		
		952	電腦、通訊傳播設備及電子產品維修業	4,368	5,456	159	5,557		
	96	其他個人及家庭用品維修業			13,609	3,142	889	3,002	
		未分類其他服務業			67,675	17,846	4,964	15,428	
		961	洗衣業	7,772	1,853	436	1,722		
		962	美髮及美容美體業	39,649	5,639	3,513	5,337		
		963	殯葬及寵物生命紀念相關服務業	4,738	4,775	158	3,877		
		964	家事服務業	73	507	2	32		
		969	其他個人服務業	15,443	5,072	855	4,461		
X			其他不能歸類之行業	39	2,477	491	467		

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

Sales					Unit : Unit ; NT\$ Million				
115年 3月 Mar. 2026	115年 4月 Apr. 2026	115年 5月 May 2026	115年 1 - 5月 Jan. - May 2026	增減率 Growth Rate	Industrial	Group	Divi- sion	Sec- tion	
—	716	—	1,447	22.03	Public Administration	831	84	P	
—	129	—	138	-60.22	Defence Activities	832			
—	—	—	—	—	Compulsory Social Security Activities	833			
—	3	—	6	0.86	Activities of Extraterritorial Organizations and Bodies	840			
—	3	—	6	0.86	Activities of Extraterritorial Organizations and Bodies				
230	6,872	234	14,145	10.23	Education		85		
230	6,872	234	14,145	10.23	Education				
0	190	0	447	20.15	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			
—	44	—	309	8.37	Higher Education	855			
—	—	—	—	—	Special Education	856			
3	770	7	1,387	13.63	Educational Support Activities	858			
226	5,866	226	12,001	9.56	Other Education	859			
59	9,411	42	18,001	6.80	Human Health and Social Work Activities		86	Q	
37	7,240	34	13,788	1.12	Human Health Activities				
—	4,511	—	8,514	3.99	Hospital Activities	861			
0	7	0	14	-19.66	Clinic Activities	862			
37	2,723	33	5,259	-3.14	Other Human Health Activities	869			
1	849	-0	1,646	20.24	Residential Care Activities				87
0	521	-0	979	25.98	Residential Nursing Care Activities	871			
1	327	0	666	12.69	Other Residential Care Activities	879			
22	1,322	8	2,567	38.71	Social Work Activities without Accommodation				88
13	873	7	1,713	55.49	Home-based and Community-based Long-term Care Activities	881			
8	449	1	854	14.01	Other Social Work Activities without Accommodation	889			
2,008	29,136	1,875	60,209	9.31	Arts, Entertainment and Recreation		90	R	
100	9,460	-63	17,344	18.48	Creative, Arts and Entertainment Activities				
12	140	-145	152	-68.54	Artistic Creation	901			
51	1,284	46	2,576	3.20	Performing Arts	902			
37	8,036	36	14,616	25.35	Support Activities to Creative and Performing Arts	903			
1	86	1	219	-17.37	Libraries, Archives, Museums and Other Cultural Activities				91
1	86	1	219	-17.37	Libraries, Archives, Museums and Other Cultural Activities	910			
5	2,220	5	3,270	4.20	Gambling and Betting Activities				92
5	2,220	5	3,270	4.20	Gambling and Betting Activities	920			
1,902	17,370	1,933	39,375	6.31	Sports Activities and Amusement and Recreation Activities				93
208	9,766	165	18,390	9.95	Sports Activities	931			
1,694	7,603	1,767	20,985	3.31	Amusement and Recreation Activities	932			
7,196	49,968	7,230	117,114	4.46	Other Service Activities		94	S	
10	4,611	7	8,698	6.24	Activities of Membership Organizations				
0	18	0	34	0.53	Activities of Religious Organizations	941			
4	2,381	3	4,041	23.82	Activities of Business, Employers, Professional Membership Organizations and Trade Unions	942			
6	2,211	4	4,623	-5.45	Activities of Other Membership Organizations	949			
1,663	28,582	1,727	60,231	4.60	Maintenance and Repair of Personal and Household Goods				95
601	19,632	614	39,497	-0.65	Maintenance and Repair of Motor Vehicles and Motor Vehicle Beauty Shops	951			
159	5,761	199	11,836	26.87	Repair of Computers, Communication Equipment and Electronic Products	952			
904	3,189	914	8,898	4.68	Maintenance and Repair of Other Personal and Household Goods	959			
5,523	16,775	5,495	48,185	3.97	Other Personal Service Activities				96
440	1,751	447	4,796	6.24	Washing and (Dry-) Cleaning of Textile and Fur Products	961			
4,023	5,554	3,922	22,349	7.77	Beauty Treatment	962			
168	4,919	221	9,342	-8.84	Funeral and Related Activities	963			
2	31	4	70	4.54	Activities of Households as Employers of Domestic Personnel	964			
891	4,520	901	11,628	7.87	Other Personal Service Activities Not Elsewhere Classified	969			
2,326	2,681	2,451	8,415	-43.99	Activities Not Adequately Defined			X	