

表3-16. 營業稅稅源
(1)營利事業營業家數—按行業別分

單位:家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採取業 Mining & Quarrying	製造業 Manufacturing
92年底 2003	1,108,629	15,237	1,268	131,923
93年底 2004	1,141,167	15,285	1,277	132,475
94年底 2005	1,180,235	14,578	1,291	131,970
95年底 2006	1,189,878	12,616	1,317	130,685
96年底 2007	1,187,929	12,631	1,339	128,964
台北市 Taipei City	196,736	251	91	6,159
高雄市 Kaohsiung City	89,410	4,818	40	2,800
台灣省 Taiwan Province	890,799	7,525	1,199	119,802
台北縣 Taipei County	184,590	1,435	76	27,611
宜蘭縣 Yilan County	24,937	2,308	197	1,996
桃園縣 Taoyuan County	86,319	408	62	10,474
新竹縣 Hsinchu County	20,504	88	50	2,394
苗栗縣 Miaoli County	23,844	122	101	2,854
台中縣 Taichung County	81,640	191	81	23,547
彰化縣 Changhua County	63,373	278	27	16,387
南投縣 Nantou County	22,319	205	61	1,584
雲林縣 Yunlin County	26,274	193	42	1,612
嘉義縣 Chiayi County	18,695	103	11	1,933
台南縣 Tainan County	47,737	227	25	7,554
高雄縣 Kaohsiung County	53,225	537	68	5,071
屏東縣 Pingtung County	33,702	679	42	1,616
台東縣 Taitung County	10,695	95	82	195
花蓮縣 Hualien County	17,617	201	213	543
澎湖縣 Penghu County	5,582	18	11	267
基隆市 Keelung City	17,004	31	10	573
新竹市 Hsinchu City	22,016	228	13	2,377
台中市 Taichung City	67,834	57	15	5,727
嘉義市 Chiayi City	16,264	37	4	961
台南市 Tainan City	46,628	84	8	4,526
福建省 Fuchien Province	10,984	37	9	203
金門縣 Kinmen County	10,145	34	9	175
連江縣 Lienchiang County	839	3	-	28

資料來源：財稅資料中心。

說明：自92年（含）起改採「中華民國稅務行業標準分類（第5次修訂）」。

Table 3-16. Sources of Business Tax
(1) Number of Business Units - by Industries

Unit : Unit

水電燃氣業 Electricity, Gas & Water	營 造 業 Construction	批發及零售業 Trade	住宿及餐飲業 Accommodation and Eating-Drinking Places	運輸、倉儲及通信業 Transportation, Storage and Communication
688	70,544	588,791	75,372	33,110
663	74,012	605,914	81,831	31,469
649	80,281	624,940	91,306	31,483
643	84,797	624,882	95,443	31,211
655	86,466	620,689	98,326	30,871
64	8,926	112,233	15,342	5,659
54	6,972	47,027	8,532	3,646
531	70,133	452,792	73,884	21,293
80	16,058	94,180	10,741	6,072
14	1,900	11,962	2,081	745
43	7,427	45,469	6,368	1,928
12	2,224	9,664	1,955	329
23	2,346	11,639	2,382	469
35	6,424	33,937	5,261	1,561
37	3,534	29,245	4,007	868
16	1,906	11,879	2,402	478
21	2,562	15,381	1,776	630
11	1,801	9,992	1,452	684
33	3,371	24,235	4,112	719
34	5,093	28,209	4,999	1,249
75	2,447	18,491	3,478	771
11	609	6,078	1,640	169
15	1,679	9,325	2,420	368
3	322	3,091	680	356
13	1,540	8,545	2,174	1,262
11	1,791	10,644	2,188	327
27	4,242	36,506	6,129	1,182
7	897	9,100	1,708	492
10	1,960	25,220	5,931	634
6	435	8,637	568	273
4	344	8,381	410	172
2	91	256	158	101

Source : Financial Data Center, Ministry of Finance.

Explanation : Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China."

表3-16. 營業稅稅源(續1)
(1)營利事業營業家數—按行業別分

單位:家

年底別及地區別		金融及保險業	不動產及租賃業	專業、科學及 技術服務業	教育服務業
End of CY & Region		Finance and Insurance	Real Estate and Rental and Leasing	Professional, Scientific and Technical Services	Educational Services
92年底	2003	16,308	21,413	40,182	189
93年底	2004	17,326	23,287	41,761	253
94年底	2005	17,970	24,825	43,022	297
95年底	2006	18,347	25,981	42,807	366
96年底	2007	18,981	26,631	43,046	460
台北市	Taipei City	7,638	5,344	16,431	116
高雄市	Kaohsiung City	1,648	1,832	2,829	71
台灣省	Taiwan Province	9,670	19,376	23,677	273
台北縣	Taipei County	2,103	3,871	6,619	59
宜蘭縣	Yilan County	132	676	486	4
桃園縣	Taoyuan County	995	2,288	2,607	23
新竹縣	Hsinchu County	284	627	566	4
苗栗縣	Miaoli County	170	519	416	2
台中縣	Taichung County	616	1,424	1,499	18
彰化縣	Changhua County	603	890	974	21
南投縣	Nantou County	167	726	394	6
雲林縣	Yunlin County	223	442	377	3
嘉義縣	Chiayi County	89	334	213	1
台南縣	Tainan County	459	791	817	12
高雄縣	Kaohsiung County	406	804	835	11
屏東縣	Pingtung County	265	577	505	7
台東縣	Taitung County	88	321	202	3
花蓮縣	Hualien County	132	477	325	2
澎湖縣	Penghu County	35	205	45	2
基隆市	Keelung City	129	312	453	2
新竹市	Hsinchu City	506	574	830	10
台中市	Taichung City	1,231	2,135	3,774	48
嘉義市	Chiayi City	223	442	432	6
台南市	Tainan City	814	941	1,308	29
福建省	Fuchien Province	25	79	109	-
金門縣	Kinmen County	23	69	96	-
連江縣	Lienchiang County	2	10	13	-

Table 3-16. Sources of Business Tax (Cont.1)

(1) Number of Business Units - by Industries

Unit : Unit

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activities Not Adequately Defined
350	23,873	73,864	26	15,491
364	25,154	77,791	27	12,278
362	25,960	84,102	23	7,176
360	28,389	86,462	25	5,547
368	25,741	88,150	22	4,589
104	5,617	11,096	5	1,660
46	1,783	7,311	-	1
216	18,146	69,341	17	2,924
42	3,169	10,201	4	2,269
8	465	1,953	-	10
12	1,488	6,563	2	162
9	413	1,885	-	-
5	554	2,238	-	4
6	1,168	5,819	2	51
19	1,110	5,120	2	251
17	632	1,835	1	10
2	614	2,387	-	9
5	353	1,707	-	6
15	1,218	4,138	3	8
9	1,439	4,448	-	13
7	1,253	3,470	1	18
5	294	898	-	5
7	456	1,453	-	1
1	144	395	1	6
4	377	1,576	-	3
5	429	2,027	1	55
19	1,388	5,324	-	30
6	403	1,544	-	2
13	779	4,360	-	11
2	195	402	-	4
2	112	314	-	-
-	83	88	-	4

表3-16. 營業稅稅源(續2)
(1)營利事業營業家數—按行業別分

單位:家

年底別及地區別 End of CY & Region	總計 Grand Total	農、林、 漁、牧業 Agriculture, Forestry, Fishing & Animal Husbandry	礦業及土石 採取業 Mining and Quarrying	製造業 Manufacturing
97年底 2008	1,178,882	12,098	1,322	129,956
台北市 Taipei City	194,788	239	95	6,290
高雄市 Kaohsiung City	88,915	4,709	41	3,446
台灣省 Taiwan Province	886,397	7,121	1,175	120,015
台北縣 Taipei County	183,697	1,406	67	27,211
宜蘭縣 Yilan County	24,399	2,203	200	2,058
桃園縣 Taoyuan County	86,520	387	65	10,535
新竹縣 Hsinchu County	20,694	81	49	2,452
苗栗縣 Miaoli County	23,464	122	94	2,841
台中縣 Taichung County	81,631	185	75	23,366
彰化縣 Changhua County	62,998	294	29	16,290
南投縣 Nantou County	22,048	216	52	1,646
雲林縣 Yunlin County	26,132	175	45	1,715
嘉義縣 Chiayi County	18,631	112	10	1,956
台南縣 Tainan County	47,372	227	26	7,640
高雄縣 Kaohsiung County	53,065	356	69	5,307
屏東縣 Pingtung County	33,244	655	44	1,680
台東縣 Taitung County	10,645	111	75	231
花蓮縣 Hualien County	17,388	167	211	586
澎湖縣 Penghu County	5,619	21	10	260
基隆市 Keelung City	16,689	28	12	650
新竹市 Hsinchu City	21,936	224	13	2,388
台中市 Taichung City	68,049	40	20	5,731
嘉義市 Chiayi City	15,757	30	2	939
台南市 Tainan City	46,419	81	7	4,533
福建省 Fuchien Province	8,782	29	11	205
金門縣 Kinmen County	7,956	27	11	178
連江縣 Lienchiang County	826	2	-	27

說明：自97年(含)起改採「中華民國稅務行業標準分類(第6次修訂)」。

Table 3-16. Sources of Business Tax (Cont.2)

(1) Number of Business Units - by Industries

Unit : Unit

電力及燃 氣供應業 Electricity and Gas Supply	用水供應及 污染整治業 Water Supply and Remediation Services	營 造 業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊 傳播業 Information and Communication
370	6,585	84,563	616,187	30,426	99,722	14,352
55	643	8,815	111,600	5,309	15,379	6,482
20	467	6,368	46,571	3,612	8,539	708
292	5,459	68,933	451,497	21,255	75,265	7,131
60	895	16,263	95,476	6,627	10,909	2,349
13	92	1,885	11,615	709	2,111	120
25	666	7,374	45,579	1,931	6,403	736
7	153	2,196	9,756	338	1,962	170
11	195	2,303	11,387	424	2,387	136
26	533	6,273	34,001	1,539	5,488	427
24	360	3,410	29,315	823	4,112	287
11	125	1,872	11,684	445	2,420	108
8	235	2,449	15,192	586	1,863	117
5	174	1,732	9,942	695	1,477	54
22	284	3,215	23,885	711	4,285	233
19	507	4,768	27,890	1,218	5,252	208
9	278	2,394	18,161	760	3,547	153
6	60	612	5,988	141	1,659	82
10	101	1,632	9,083	330	2,481	94
1	18	328	3,086	317	713	35
8	96	1,501	8,430	1,281	2,076	119
4	156	1,735	10,628	326	2,204	293
11	250	4,213	36,596	1,096	6,201	956
5	55	861	8,757	411	1,721	119
7	226	1,917	25,046	547	5,994	335
3	16	447	6,519	250	539	31
2	14	361	6,253	158	379	23
1	2	86	266	92	160	8

Explanation : Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續3)
(1)營利事業營業家數—按行業別分

單位:家

年底別及地區別 End of CY & Region	金融及保險業 Finance and Insurance	不動產業 Real Estate	專業、科學及 技術服務業 Professional, Scientific and Technical Services	支援服務業 Support Services
97年底 2008	22,163	18,563	32,605	24,978
台北市 Taipei City	9,490	4,791	11,351	4,050
高雄市 Kaohsiung City	1,820	1,444	2,342	1,944
台灣省 Taiwan Province	10,823	12,292	18,827	18,830
台北縣 Taipei County	2,474	2,825	4,929	3,081
宜蘭縣 Yilan County	142	337	442	537
桃園縣 Taoyuan County	1,157	1,543	2,054	2,249
新竹縣 Hsinchu County	327	433	457	532
苗栗縣 Miaoli County	181	311	339	573
台中縣 Taichung County	672	850	1,293	1,546
彰化縣 Changhua County	638	533	798	857
南投縣 Nantou County	174	244	363	695
雲林縣 Yunlin County	234	252	313	457
嘉義縣 Chiayi County	90	114	224	443
台南縣 Tainan County	494	408	638	986
高雄縣 Kaohsiung County	438	439	686	976
屏東縣 Pingtung County	267	334	474	677
台東縣 Taitung County	84	104	131	357
花蓮縣 Hualien County	134	236	277	537
澎湖縣 Penghu County	36	59	38	259
基隆市 Keelung City	140	164	322	374
新竹市 Hsinchu City	577	429	566	579
台中市 Taichung City	1,473	1,751	2,944	1,760
嘉義市 Chiayi City	227	280	340	422
台南市 Tainan City	864	646	1,199	933
福建省 Fuchien Province	30	36	85	154
金門縣 Kinmen County	28	36	72	110
連江縣 Lienchiang County	2	-	13	44

Table 3-16. Sources of Business Tax (Cont.3)

(1) Number of Business Units - by Industries

Unit : Unit

公共行政及國防； 強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社 會工作服務業 Human Health and Social Work Services	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能 歸類之行業 Activies Not Adequately Defined
23	622	337	20,365	63,645	-
4	170	105	2,642	7,278	-
-	83	41	1,454	5,306	-
19	369	190	16,090	50,814	-
4	83	38	2,475	6,525	-
-	8	5	435	1,487	-
2	36	15	1,397	4,366	-
-	7	7	415	1,352	-
1	3	1	528	1,627	-
2	25	8	1,018	4,304	-
2	24	15	1,029	4,158	-
1	12	15	593	1,372	-
-	6	4	619	1,862	-
-	4	2	344	1,253	-
3	12	9	1,098	3,196	-
1	21	6	1,366	3,538	-
1	11	7	1,136	2,656	-
-	6	4	287	707	-
-	3	6	415	1,085	-
1	3	1	118	315	-
-	1	5	332	1,150	-
1	13	7	379	1,414	-
-	52	19	1,064	3,872	-
-	5	5	354	1,224	-
-	34	11	688	3,351	-
-	-	1	179	247	-
-	-	1	103	200	-
-	-	-	76	47	-

表3-16. 營業稅稅源(續4)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別		總計	農、林、 漁、牧業	礦業及土石 採取業	製造業
CY & Region		Grand Total	Agriculture, Forestry, Fishing & Animal Husbandry	Mining & Quarrying	Manufacturing
92年	2003	27,365,282,945	27,289,752	38,530,992	9,011,219,794
93年	2004	32,002,921,345	33,510,776	44,850,301	11,056,296,930
94年	2005	34,334,324,939	34,082,046	51,989,986	11,195,077,511
95年	2006	34,604,714,544	32,848,308	53,702,085	12,045,201,510
96年	2007	36,066,701,872	33,761,329	53,931,272	13,300,433,420
台北市	Taipei City	12,694,160,402	3,979,719	4,837,905	1,801,563,052
高雄市	Kaohsiung City	2,360,143,263	5,366,732	801,062	970,242,310
台灣省	Taiwan Province	20,977,392,717	24,355,710	47,100,135	10,519,220,469
台北縣	Taipei County	4,077,630,403	1,009,753	4,345,688	1,494,789,138
宜蘭縣	Yilan County	213,198,753	1,020,586	6,136,216	56,658,834
桃園縣	Taoyuan County	3,062,974,192	875,234	1,743,760	1,480,544,601
新竹縣	Hsinchu County	874,978,861	337,321	1,060,510	573,357,572
苗栗縣	Miaoli County	512,173,024	6,085,591	2,634,915	260,182,457
台中縣	Taichung County	1,474,485,289	1,067,550	3,398,955	887,210,309
彰化縣	Changhua County	1,133,195,246	1,488,576	250,397	675,298,479
南投縣	Nantou County	227,470,354	1,327,937	1,109,930	97,998,981
雲林縣	Yunlin County	1,403,313,837	667,167	840,932	1,191,196,378
嘉義縣	Chiayi County	237,479,961	728,188	836,789	126,117,740
台南縣	Tainan County	1,609,785,990	5,833,128	191,188	1,113,741,606
高雄縣	Kaohsiung County	1,475,664,308	697,259	6,275,701	846,460,216
屏東縣	Pingtung County	292,437,119	1,218,600	852,470	81,192,352
台東縣	Taitung County	51,810,044	390,072	996,269	2,914,600
花蓮縣	Hualien County	150,396,687	505,738	6,133,509	19,732,910
澎湖縣	Penghu County	21,974,676	197,798	3,194,517	349,579
基隆市	Keelung City	173,817,138	117,201	5,913,327	28,699,934
新竹市	Hsinchu City	1,610,819,341	80,035	226,417	1,134,422,177
台中市	Taichung City	1,501,560,417	444,831	823,101	245,868,800
嘉義市	Chiayi City	190,988,827	67,574	53,184	26,534,571
台南市	Tainan City	681,238,250	195,571	82,361	175,949,234
福建省	Fuchien Province	35,005,489	59,167	1,192,170	9,407,589
金門縣	Kinmen County	31,085,824	52,765	1,192,170	8,953,295
連江縣	Lienchiang County	3,919,664	6,402	-	454,294

資料來源：財稅資料中心。

說明：自92年(含)起改採「中華民國稅務行業標準分類(第5次修訂)」。

Table 3-16. Sources of Business Tax (Cont.4)

(2) Amount of Business Sales - by Industries

Unit : NT\$ 1,000

水電燃氣業	營 造 業	批發及零售業	住宿及餐飲業	運輸、倉儲及通信業
Electricity, Gas & Water	Construction	Trade	Accommodation and Eating-Drinking Places	Transportation, Storage and Communication
382,005,634	1,388,659,487	10,050,797,466	234,844,755	1,225,409,253
452,235,723	1,679,119,494	11,726,783,042	274,528,787	1,169,078,378
489,002,925	1,768,238,398	12,348,128,323	298,706,859	1,335,422,502
567,878,995	1,790,149,318	12,055,690,905	321,757,622	1,279,394,390
622,580,283	1,843,747,437	12,536,304,736	323,756,844	1,275,813,408
73,469,352	581,929,751	5,214,627,269	112,514,946	654,641,610
33,665,728	160,768,540	833,389,118	26,318,248	123,681,609
514,548,450	1,096,696,043	6,474,841,621	184,173,921	494,260,702
37,895,448	289,812,800	1,649,486,683	29,640,690	113,135,794
580,551	28,040,422	84,317,720	5,312,099	11,713,471
78,562,554	137,007,220	1,027,056,798	24,748,915	98,826,043
10,322,962	31,335,827	167,480,569	4,775,505	6,240,573
38,727,745	23,519,447	146,204,147	3,512,121	9,459,477
5,386,462	78,463,670	376,062,374	10,339,755	31,540,628
27,510,177	34,692,897	315,324,603	6,194,650	18,298,466
11,041,861	15,888,737	67,084,725	5,890,447	7,334,248
21,427,615	36,325,163	110,366,084	2,665,601	14,068,290
7,954,697	14,568,653	65,746,176	2,073,820	5,081,151
23,303,838	53,547,844	332,236,473	6,965,732	11,564,875
55,759,369	73,572,051	406,039,195	6,410,167	26,525,248
10,431,058	22,389,457	130,573,757	6,931,829	8,437,696
2,223,178	5,923,172	23,809,402	3,047,836	5,101,462
20,587,478	14,675,887	56,450,831	6,562,926	8,111,604
983,066	2,759,857	8,271,915	1,149,481	2,162,474
9,371,610	13,413,159	49,737,449	3,760,178	45,328,099
45,329,329	45,732,618	240,443,361	8,589,022	14,888,343
63,746,099	126,557,429	782,243,703	26,728,317	37,100,827
7,531,281	14,332,508	100,328,744	6,145,211	9,334,787
35,872,071	34,137,224	335,576,911	12,729,620	10,007,148
896,754	4,353,103	13,446,728	749,729	3,229,487
709,790	3,277,229	12,545,106	597,203	2,253,148
186,964	1,075,874	901,622	152,525	976,339

Source : Financial Data Center, Ministry of Finance.

Explanation : Since 2003, the figures have been reclassified based on the fifth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續5)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別		金融及保險業	不動產及租賃業	專業、科學及 技術服務業	教育服務業
CY & Region		Finance and Insurance	Real Estate and Rental and Leasing	Professional, Scientific and Technical Services	Educational Services
92年	2003	1,978,633,870	526,030,883	802,558,958	2,410,952
93年	2004	2,627,232,786	603,904,678	864,941,130	2,720,807
94年	2005	4,161,351,173	684,384,909	873,496,402	4,114,440
95年	2006	3,781,602,519	798,582,290	909,385,106	4,026,402
96年	2007	3,313,677,618	891,282,626	965,511,917	4,196,081
台北市	Taipei City	2,769,877,140	430,411,274	646,620,987	1,568,195
高雄市	Kaohsiung City	79,052,922	58,742,173	22,125,625	433,830
台灣省	Taiwan Province	464,379,363	401,788,554	296,560,526	2,193,758
台北縣	Taipei County	103,810,814	117,868,693	85,557,879	571,807
宜蘭縣	Yilan County	8,008,819	4,188,846	1,451,781	14,411
桃園縣	Taoyuan County	54,943,356	54,629,817	39,549,844	493,618
新竹縣	Hsinchu County	8,168,417	13,147,328	47,321,554	1,581
苗栗縣	Miaoli County	7,120,099	5,348,497	1,342,141	15,812
台中縣	Taichung County	23,978,621	20,705,404	8,477,159	96,624
彰化縣	Changhua County	20,750,597	9,976,131	3,429,772	111,467
南投縣	Nantou County	8,547,655	3,487,578	1,120,421	31,537
雲林縣	Yunlin County	10,588,334	4,385,943	1,402,516	10,099
嘉義縣	Chiayi County	4,621,328	2,815,132	640,394	662
台南縣	Tainan County	16,479,232	13,038,756	11,406,059	86,382
高雄縣	Kaohsiung County	14,973,841	11,833,410	2,938,225	112,277
屏東縣	Pingtung County	10,803,829	3,830,040	1,248,600	24,949
台東縣	Taitung County	3,120,048	1,590,641	444,220	20,193
花蓮縣	Hualien County	6,423,055	5,083,083	1,073,249	5,542
澎湖縣	Penghu County	1,277,799	693,317	65,472	603
基隆市	Keelung City	7,737,244	3,025,236	1,394,873	1,181
新竹市	Hsinchu City	34,540,942	24,628,081	47,758,048	185,178
台中市	Taichung City	72,981,672	80,396,870	31,402,482	230,045
嘉義市	Chiayi City	9,804,261	5,741,227	3,018,171	38,955
台南市	Tainan City	35,699,403	15,374,524	5,517,667	140,835
福建省	Fuchien Province	368,194	340,624	204,778	298
金門縣	Kinmen County	355,360	336,379	191,178	298
連江縣	Lienchiang County	12,833	4,245	13,600	-

Table 3-16. Sources of Business Tax (Cont.5)

(2) Amount of Business Sales - by Industries

Unit : NT\$ 1,000

醫療保健及社會福利服務業 Health Care and Social Welfare Services	文化、運動及休閒服務業 Cultural, Sporting and Recreational Services	其他服務業 Other Services	公共行政業 Public Administration	其他不能歸類之行業 Activities Not Adequately Defined
8,769,919	250,279,894	413,363,520	269,584	1,024,208,233
6,215,542	271,662,905	565,289,795	367,172	624,183,098
5,141,175	268,311,485	470,432,946	601,150	345,842,711
2,387,354	259,799,821	488,602,417	3,640,939	210,064,564
2,544,538	267,314,397	453,518,992	629,946	177,697,028
1,479,771	165,781,447	147,247,678	16,020	83,594,284
75,672	13,390,040	31,423,401	-	666,254
987,099	87,925,541	274,311,088	613,926	93,435,810
152,632	22,366,921	58,298,062	545,909	68,341,691
4,701	751,905	4,856,436	1,000	140,956
31,753	9,726,439	45,232,956	10,754	8,990,529
33,773	2,500,084	8,855,390	-	39,894
3,321	2,059,169	5,770,589	-	187,497
180,455	5,319,441	20,410,343	30,299	1,817,240
25,752	2,511,271	14,098,758	1,549	3,231,706
13,668	2,055,817	3,853,766	12	683,034
1,723	3,074,305	5,893,928	-	399,760
3,991	1,173,011	4,959,816	-	158,413
9,769	4,342,689	16,717,406	8,343	312,672
254,373	4,517,742	17,242,962	-	2,052,271
8,043	3,216,625	8,670,715	-	2,607,097
20,128	624,741	1,431,683	-	152,399
57,702	1,935,416	3,032,982	-	24,777
-	365,952	475,818	16,060	10,966
5,142	1,552,203	3,728,434	-	31,868
25,337	2,985,061	10,464,256	-	521,137
74,493	9,927,539	22,315,523	-	718,685
6,526	2,148,969	3,690,659	-	2,212,200
73,816	4,770,241	14,310,605	-	801,018
1,996	217,368	536,824	-	679
1,996	152,259	467,160	-	487
-	65,108	69,665	-	192

表3-16. 營業稅稅源(續6)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別		總計	農、林、 漁、牧業	礦業及土石 採取業	製 造 業
CY & Region		Grand Total	Agriculture, Forestry, Fishing & Animal Husbandry	Mining and Quarrying	Manufacturing
97年	2008	35,409,928,840	30,436,081	59,117,232	13,111,205,927
台北市	Taipei City	11,893,018,820	4,281,812	4,712,556	1,761,783,958
高雄市	Kaohsiung City	2,406,659,546	5,402,035	708,620	950,308,098
台灣省	Taiwan Province	21,072,392,202	20,675,396	52,300,962	10,386,781,720
台北縣	Taipei County	3,965,031,010	1,124,234	3,692,678	1,408,394,100
宜蘭縣	Yilan County	222,042,396	1,090,413	6,120,525	63,299,937
桃園縣	Taoyuan County	2,998,712,613	781,425	1,564,050	1,375,760,791
新竹縣	Hsinchu County	884,540,804	235,381	1,420,659	503,365,455
苗栗縣	Miaoli County	512,287,300	4,062,789	2,785,200	268,798,923
台中縣	Taichung County	1,558,537,871	986,230	4,043,171	946,513,504
彰化縣	Changhua County	1,142,719,885	1,578,312	286,298	680,089,044
南投縣	Nantou County	218,602,962	1,060,947	1,138,636	92,540,778
雲林縣	Yunlin County	1,581,019,639	620,801	856,943	1,359,428,070
嘉義縣	Chiayi County	241,768,609	871,497	214,589	124,916,615
台南縣	Tainan County	1,626,014,841	4,653,076	290,439	1,113,326,641
高雄縣	Kaohsiung County	1,454,179,918	638,429	6,502,887	800,602,629
屏東縣	Pingtung County	295,721,366	1,176,885	1,857,758	81,860,949
台東縣	Taitung County	52,320,322	354,897	1,092,318	2,887,185
花蓮縣	Hualien County	147,731,587	511,341	6,779,167	18,650,805
澎湖縣	Penghu County	24,897,493	60,110	5,589,721	350,461
基隆市	Keelung City	178,745,194	108,583	6,389,335	28,300,230
新竹市	Hsinchu City	1,581,955,831	89,242	270,468	1,063,443,316
台中市	Taichung City	1,523,512,781	377,406	1,325,082	247,007,300
嘉義市	Chiayi City	187,491,634	71,728	35,352	26,778,912
台南市	Tainan City	674,558,147	221,669	45,687	180,466,074
福建省	Fuchien Province	37,858,272	76,838	1,395,094	12,332,152
金門縣	Kinmen County	34,027,292	69,495	1,395,094	11,974,542
連江縣	Lienchiang County	3,830,980	7,343	-	357,610

說明：自97年(含)起改採「中華民國稅務行業標準分類(第6次修訂)」。

Table 3-16. Sources of Business Tax (Cont.6)

(2) Amount of Business Sales - by Industries

Unit : NT\$ 1,000

電力及燃 氣供應業 Electricity and Gas Supply	用水供應及 污染整治業 Water Supply and Remediation Services	營 造 業 Construction	批發及零售業 Wholesale and Retail Trade	運輸及倉儲業 Transportation and Storage	住宿及餐飲業 Accommodation and Food Services	資訊及通訊 傳播業 Information and Communication
656,148,109	168,801,807	1,868,470,971	12,438,393,116	1,003,176,107	335,643,759	782,818,881
73,944,014	29,850,607	616,997,815	5,016,085,514	498,872,100	113,907,458	530,563,529
32,460,558	16,775,916	158,391,810	870,446,892	110,564,486	27,172,959	27,782,568
548,853,367	121,972,115	1,088,559,683	6,539,812,617	390,731,742	193,783,254	223,710,330
37,281,739	24,189,784	287,415,366	1,636,226,531	84,383,957	31,410,738	73,693,111
255,381	861,694	27,358,584	87,630,424	8,505,905	5,670,242	2,924,473
83,085,622	22,783,789	137,635,129	1,073,614,399	95,707,464	26,858,683	10,125,364
10,953,064	4,043,286	35,596,303	177,761,674	7,723,469	4,908,173	13,169,881
45,171,366	2,129,434	21,889,830	133,850,242	5,070,740	3,811,635	5,310,820
3,954,739	9,410,493	78,791,299	399,557,499	32,518,447	10,464,139	5,790,051
29,799,124	6,708,480	33,731,018	319,617,285	9,793,543	6,636,476	10,344,580
10,239,365	1,265,012	15,978,170	66,507,556	3,796,438	6,036,727	4,140,258
22,893,926	2,803,768	36,725,745	118,148,975	8,941,125	2,821,043	4,794,993
9,140,765	1,941,065	13,941,443	68,863,797	4,270,089	2,230,422	1,909,206
26,018,167	7,003,123	54,039,858	340,958,240	12,547,994	7,753,232	7,130,981
63,880,228	15,683,019	68,662,030	415,550,398	19,506,112	7,072,193	9,120,303
10,260,711	4,027,373	21,466,427	133,734,999	3,880,468	7,750,775	5,621,270
2,046,420	360,516	5,509,515	23,914,468	3,748,413	3,311,363	2,061,445
21,016,467	857,448	13,942,531	56,749,653	5,434,961	6,731,993	3,123,583
923,396	143,307	3,234,958	8,295,377	1,489,516	1,291,755	872,546
9,111,168	1,295,219	12,818,180	50,838,152	41,278,829	3,881,624	5,698,500
48,315,099	3,421,790	43,097,115	224,805,684	7,421,922	8,444,630	22,232,240
67,694,626	6,413,726	129,971,494	777,411,626	21,245,074	28,430,224	26,753,735
8,719,990	771,897	12,738,272	101,227,882	4,627,914	6,773,845	5,006,748
38,092,003	5,857,893	34,016,416	324,547,756	8,839,362	11,493,344	3,886,242
890,171	203,168	4,521,664	12,048,092	3,007,778	780,088	762,455
708,787	172,462	3,634,014	11,115,624	2,237,175	624,999	577,472
181,384	30,706	887,650	932,468	770,603	155,089	184,983

Explanation : Since 2008, the figures have been reclassified based on the sixth revision of "The Standard Industrial Classification on Taxation of the Republic of China ."

表3-16. 營業稅稅源(續7完)
(2)營利事業銷售額—按行業別分

單位:新台幣千元

年別及地區別		金融及保險業	不動產業	專業、科學及 技術服務業	支援服務業
CY & Region		Finance and Insurance	Real Estate	Professional, Scientific and Technical Services	Support Services
97年	2008	2,851,984,543	802,226,843	572,844,892	242,931,639
台北市	Taipei City	2,307,007,892	369,824,749	343,269,801	120,068,130
高雄市	Kaohsiung City	77,492,610	47,731,016	17,183,512	19,399,394
台灣省	Taiwan Province	467,057,647	384,406,794	212,221,682	103,031,157
台北縣	Taipei County	108,034,991	127,024,084	49,249,308	22,515,867
宜蘭縣	Yilan County	8,272,500	2,936,122	1,489,695	1,788,027
桃園縣	Taoyuan County	54,934,779	41,230,373	35,801,380	14,948,728
新竹縣	Hsinchu County	8,905,502	10,469,381	42,839,755	3,930,948
苗栗縣	Miaoli County	6,510,801	4,636,326	1,146,293	2,574,953
台中縣	Taichung County	24,086,348	17,552,914	6,728,554	5,580,302
彰化縣	Changhua County	19,729,123	8,448,503	2,769,318	3,825,971
南投縣	Nantou County	7,849,407	1,560,798	956,595	1,532,032
雲林縣	Yunlin County	10,051,991	4,240,608	778,303	1,679,784
嘉義縣	Chiayi County	4,895,996	2,759,506	528,221	1,446,915
台南縣	Tainan County	15,964,856	10,461,709	3,956,037	6,677,086
高雄縣	Kaohsiung County	15,302,465	8,328,408	2,843,660	3,673,103
屏東縣	Pingtung County	10,829,628	2,875,585	1,334,944	1,653,365
台東縣	Taitung County	3,195,396	1,062,355	332,833	687,161
花蓮縣	Hualien County	6,419,742	2,344,509	905,354	1,672,116
澎湖縣	Penghu County	1,024,082	712,241	38,769	371,869
基隆市	Keelung City	8,201,401	2,027,031	962,383	1,763,860
新竹市	Hsinchu City	34,248,286	25,291,287	30,024,702	8,032,321
台中市	Taichung City	74,095,821	93,494,231	22,441,179	10,838,805
嘉義市	Chiayi City	9,529,375	4,306,396	1,945,945	1,498,800
台南市	Tainan City	34,975,158	12,644,430	5,148,455	6,339,143
福建省	Fuchien Province	426,394	264,284	169,896	432,958
金門縣	Kinmen County	415,786	264,284	153,077	390,707
連江縣	Lienchiang County	10,608	-	16,819	42,252

Table 3-16. Sources of Business Tax (Cont.7 End)

(2) Amount of Business Sales - by Industries

Unit : NT\$ 1,000

公共行政及國防； 強制性社會安全 Public Administration and Defence; Compulsory Social Security	教育服務業 Education	醫療保健及社 會工作服務業 Human Health and Social Work Services	藝術、娛樂及 休閒服務業 Arts, Entertainment and Recreation	其他服務業 Other Services	其他不能 歸類之行業 Activities Not Adequately Defined
1,112,181	5,242,490	2,814,551	69,021,712	170,775,843	236,762,154
145,327	1,589,180	1,719,302	21,643,889	51,144,248	25,606,939
-	525,211	83,010	5,252,354	10,340,903	28,637,594
966,854	3,128,099	1,011,117	41,981,481	109,056,395	182,349,790
605,210	877,478	138,328	6,957,756	17,970,436	43,845,314
-	17,617	2,388	695,816	3,042,133	80,519
5,576	745,880	33,840	4,828,598	12,659,720	5,607,022
-	7,542	33,089	1,793,640	2,977,448	54,406,154
143,321	21,945	1,815	1,156,355	2,829,527	384,985
25,164	105,456	252,040	2,227,584	9,112,325	837,612
1,456	127,862	14,476	1,449,226	7,067,990	701,802
12	38,538	17,654	1,293,659	2,180,632	469,749
-	15,812	3,415	2,382,484	2,601,753	1,230,100
-	5,204	1,131	569,865	3,118,261	144,023
7,638	102,477	4,721	2,204,714	8,290,317	4,623,536
158,359	197,747	261,934	2,857,452	7,557,833	5,780,731
-	56,048	9,044	2,120,995	4,394,365	809,776
-	18,400	16,859	356,507	1,339,744	24,527
-	13,503	61,674	1,062,362	1,371,155	83,223
16,940	629	-	154,115	314,320	13,382
-	1,672	8,194	703,030	1,946,666	3,411,137
2,362	238,034	22,857	1,316,774	4,212,584	57,025,118
816	283,893	59,462	4,845,681	9,777,478	1,045,123
-	42,539	1,495	1,222,343	2,052,358	139,843
-	209,826	66,702	1,782,525	4,239,350	1,686,113
-	-	1,123	143,988	234,298	167,831
-	-	1,123	84,348	199,850	8,454
-	-	-	59,640	34,448	159,377