

境外電商108年度行業代號及同業利潤標準淨利率  
2019 Standard Industrial Classification of the Republic of China & Industry Profit Standard

	標準代號 Code	行業名稱	Description	同業利潤標準/淨利率(%) Operating Profit Margin of Industry Profit Standard(%)
1	-	提供電子平臺服務	Electronic platform services	30
2	4510-99	其他商品批發經紀	Other Merchandise Brokers	28
3	5811-12	數位新聞出版	Publishing of Digital Newspapers	11
4	5812-12	數位雜誌及期刊出版	Publishing of Digital Journals and Periodicals	10
5	5813-12	數位書籍出版	Digital Book Publishing	15
6	5819-00	其他出版	Other Publishing Activities	15
7	5820-11	遊戲軟體出版	Computer and Video Game Software Publishing	16
8	5820-99	其他軟體出版	Other Software Publishing	16
9	5913-11	電影片代理及發行	Motion Picture Distribution Activities	18
10	5913-12	電視節目代理及發行	Television Program Distribution Activities	15
11	5920-11	流行音樂出版	Popular Music Publishing Activities	16
12	6020-11	無線電視頻道經營	Over-the-air Television Broadcasting Business	18
13	6020-12	衛星電視頻道經營	Satellite Broadcasting Business	18
14	6201-11	遊戲程式設計	Game Programming Activities	24
15	6201-12	網頁設計	Web Page Design Services	24
16	6201-99	其他電腦程式設計	Other Computer Programming Activities	24
17	6202-11	系統整合	Computer Integration Systems Services	30
18	6202-12	系統規劃、分析及設計	Planning and Designing of Computer Systems Services	30
19	6202-13	電腦設備管理及資訊技術諮詢	Computer Facilities Management and Consultancy Services	21
20	6209-00	其他電腦相關服務	Other Computer and Related Service Activities	29
21	6311-00	入口網站經營	Web Portals	22
22	6312-99	其他資料處理、主機及網站代管服務	Data Processing, Hosting, and Related Activities	21
23	6390-99	未分類其他資訊服務	Other Information Service Activities Not Elsewhere Classified	21
24	7020-11	財務管理顧問服務	Financial Management Consultancy Services	21
25	7020-12	行銷管理顧問服務	Marketing Management Consultancy Services	21
26	7020-99	其他管理顧問服務	Other Management Consultancy Services	21
27	7310-11	廣告公司	Advertising Agencies	17
28	7310-12	媒體代理及買賣	Media Buying Agencies	17
29	7310-99	其他廣告服務	Other Services Related to Advertising	14

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30	7320-11	市場研究	Market Research	27
31	7320-12	民意調查	Public Opinion Polling	27
32	7409-99	未分類其他專門設計服務	Other Specialized Design Activities Not Elsewhere Classified	19
33	7609-99	其他未分類專業、科學及技術服務	Other Professional, Scientific, and Technical Activities Not Elsewhere Classified	14
34	7713-12	電腦及其週邊設備出租	Renting and Leasing of Computer and Peripheral Equipment	30
35	8580-99	其他教育輔助服務	Other Educational Support Activities	23
36	8599-99	其他未分類教育	Other Education Not Elsewhere Classified	23