

## 經濟部 函

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受文者：中華民國記帳及報稅代理人公會  
全國聯合會

發文日期：中華民國111年03月04日  
發文字號：經商字第11102403871號  
速別：普通件  
密等及解密條件或保密期限：  
附件：如文

主旨：檢送修正本部「公司行號及有限合夥營業項目代碼表」1份  
(公告影本及附件)，請查照。

說明：本案本部業於111年3月4日以經商字第11102403870號公告，  
修正4項營業項目代碼。

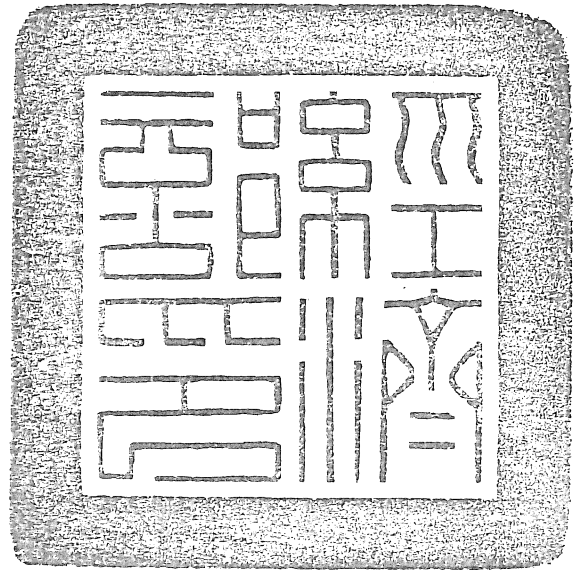
正本：經濟部工業局、經濟部礦務局、經濟部中小企業處、經濟部法規委員會、財政部臺北國稅局、財政部高雄國稅局、財政部北區國稅局、財政部中區國稅局、財政部南區國稅局、經濟部中部辦公室、全國各直轄市縣市政府、中華民國全國商業總會、台北市律師公會、中華民國律師公會全國聯合會、中華民國會計師公會全國聯合會、臺北市會計師公會、高雄市會計師公會、台灣省會計師公會、經濟部加工出口區管理處、經濟部中區聯合服務中心、經濟部南區聯合服務中心、中華民國記帳及報稅代理人公會全國聯合會、臺北市記帳業職業工會、社團法人台北市記帳及報稅代理人公會、中華民國記帳士公會全國聯合會、臺北市記帳士公會、高雄市記帳士公會、科技部新竹科學園區管理局、科技部中部科學園區管理局、科技部南部科學園區管理局、探網科技股份有限公司、宏基資訊服務股份有限公司

副本：經濟部商業司(第1科)、經濟部商業司(第4科)、經濟部商業司(第5科)〔均含附件〕

部長 王美花

# 經濟部 公告

發文日期：中華民國111年03月04日  
發文字號：經商字第11102403870號  
附件：如文



主旨：公告本部「公司行號及有限合夥營業項目代碼表」修正4項營業項目代碼。

依據：依據「公司名稱及業務預查審核準則」第11條、「商業名稱及所營業務預查審核準則」第12條及「有限合夥名稱及業務預查審核準則」第10條辦理。

公告事項：修正公司行號及有限合夥營業項目代碼表內容（如附件）。

部長 王美花

修正(一) F399030 工業專用港或工業專用碼頭船舶船員日用品供應業

大類 Large category	F 批發、零售及餐飲業 Wholesale, Retail Sale and Catering
中類 Middle category	F3 綜合零售業 Comprehensive Retail Sale
小類 Small category	F399 其他綜合零售業 Retail Sale of Other Integrated
細類 Detailed category	F399030 工業專用港或工業專用碼頭船舶船員日用品供應業 Industrial Exclusive Harbor or Industrial Exclusive Wharfs Ship and Crew Commodities Supplies (原：F399031 工業專用港或工業專用碼頭船舶船員日用品供應業 Industrial Exclusive Harbor or Industrial Exclusive Wharfs Ship and Crew Commodities Supplies)
定義內容 Definition and Content	
<p>依產業創新條例及工業專用港或工業專用碼頭規劃興建經營管理辦法之規定，經營工業專用港或工業專用碼頭區域內，船舶船員日用品供應業務之行業。</p> <p>Industry that operate supplies commodities to a ship and its crew, in exclusive industrial harbor or exclusive industrial wharfs zone in accordance with the provisions of Statute for Industrial Innovation and Regulations Governing Planning Building Operation and Administration of Exclusive Industrial harbor and Exclusive Industrial Wharfs.</p>	
相關法令依據 Legal Basis	
<p>產業創新條例第 58 條 Article 58 of Statute for Industrial Innovation</p> <p>工業專用港或工業專用碼頭規劃興建經營管理辦法第 54 條 Article 54 of Regulations Governing Planning Building Operation and Administration of Exclusive Industrial harbor and Exclusive Industrial Wharfs</p>	

有無專業經營之限制 Limitation on specialization in this business activities	無 NO
是否為公司(商業、有限合夥)登記 前須經許可之業務 Before registration, business activity of company ( business or limited partnership ) is needed to get any permit	否 NO
是否須於公司(商業、有限合夥)名 稱標明業務種類 Name of Company ( business or limited partnership ) need to show its business activities	否 NO
是否有組織之限制 Limitation on organization types	否 NO
目的事業主管機關 Competent authority	經濟部 Ministry of Economic Affairs (MOEA)

註：英文翻譯僅供參考。 NOTE: English translation is just for your reference.

修正(二) C802131 事業用爆炸物製造業

大類 Large category	C 製造業 Manufacturing
中類 Middle category	C8 化學業 Chemical Industry
小類 Small category	C802 化學製品製造業 Chemical Products Manufacturing
細類 Detailed category	C802131 事業用爆炸物製造業 Industrial explosives manufacturing (原：C802130 事業用爆炸物製造業 Industrial explosives manufacturing)
定義內容 Definition and Content	
<p>依事業用爆炸物管理條例之規定，經營事業用爆炸物製造之行業。其產品包括：1、供爆破用途之炸藥成品，包括現場拌合爆劑。2、供起爆、引燃、發射及其他特定用途之火工製品，包括各式雷管、導火索、導爆索、底火帽、點火頭、延期信管及發射藥等。3、製造前二款爆炸物用之火藥類與炸藥類原料。以上爆炸物之品名由中央主管機關公告。</p> <p>Definition of “Industrial Explosives Administrative Act,” an organization engaged in the manufacturing of industrial explosives. The products are as follows:</p> <p>1. Explosive products: used for blasting works, including on-site bulk blasting agents.</p> <p>2. Initiation products: used for priming, initiation, launching, including various types of detonators, safety fuse, detonating cord, primer cap, ignition cap, delay detonators and propellant.</p> <p>3. The raw materials: used to manufacture explosive products and initiation products.</p> <p>The items of industrial explosives shall be promulgated by Central Governing Agency.</p> <p>(原：依事業用爆炸物管理條例之規定，從事爆炸物製造之行業，包括：1、供爆破用途之炸藥成品，包括現場拌合爆劑。2、供起爆、引燃、發射及其他特定用途之火工製品，包括各式雷管、導火索、導爆索、底火帽、點火頭、延期信管及發射藥。3、製造前二款爆炸物用之火藥類與炸藥類原料。4、經中央主管機關公告之其他爆炸物。)</p>	

相關法令依據 Legal Basis	
事業用爆炸物管理條例第7條。 Article 7 of Industrial Explosives Administrative Act	
有無專業經營之限制 Limitation on specialization in this business activities	無 NO
是否為公司(商業、有限合夥)登記前 須經許可之業務 Before registration, business activity of company ( business or limited partnership ) is needed to get any permit	是。 YES 事業用爆炸物管理條例第7條規定：經營爆炸物製造業，應於籌設或擴建時以書面載明下列事項，向中央主管機關申請許可：一、業者名稱。二、經營計畫。三、工程計畫。四、財務計畫。五、安全及緊急應變計畫。六、計畫營業處所及工廠所在地。七、負責人姓名及住、居所。八、其他中央主管機關規定應行記載事項。 Article 7 of Industrial Explosives Administrative Act stipulates: To conduct explosive manufacturing, the following documents need to be prepared for the application of permission to the Central Governing Agency, during its preparation or extending: 1.Name of company and person. 2.Administration plan. 3.Engineering plan. 4.Finance plan. 5.Safety and emergency measures plan. 6.The locations of planned business office and factory. 7.Name and address of person in charge. 8.Other items that need to be listed according to the regulations of Central Governing Agency.

<p>是否須於公司(商業、有限合夥)名稱標明業務種類</p> <p>Name of Company ( business or limited partnership ) need to show its business activities</p>	<p>否。NO</p>
<p>是否有組織之限制</p> <p>Limitation on organization types</p>	<p>是。YES</p> <p>事業用爆炸物管理條例第6條：爆炸物製造業及販賣業之組織，以經由中央主管機關核准之公營事業機構或依公司法設立之公司為限。</p> <p>Article 6 of Industrial Explosives Administrative Act stipulates:</p> <p>The organizations of explosives manufacturing and sales is limited to the publicly owned company that are approved by Central Governing Agency and company established complied with company law.</p>
<p>目的事業主管機關</p> <p>Competent authority</p>	<p>經濟部 Ministry of Economic Affairs (MOEA)</p>

註：英文翻譯僅供參考。NOTE: English translation is just for your reference.

修正(三) F107091 事業用爆炸物批發業

大類 Large category	F 批發、零售及餐飲業 Wholesale, Retail Sale and Catering
中類 Middle category	F1 批發業 Wholesale
小類 Small category	F107 化學原料及其製品批發業 Wholesale of Chemical Feedstock and Products
細類 Detailed category	F107091 事業用爆炸物批發業 ( Wholesale of Industrial explosives ) (原：F107090)事業用爆炸物批發業 Wholesale of Industrial explosives)
定義內容 Definition and Content	
<p>依事業用爆炸物管理條例之規定，經營事業用爆炸物販賣之行業。其產品包括：1、供爆破用途之炸藥成品，包括現場拌合爆劑。2、供起爆、引燃、發射及其他特定用途之火工製品，包括各式雷管、導火索、導爆索、底火帽、點火頭、延期信管及發射藥等。3、製造前二款爆炸物用之火藥類與炸藥類原料。以上爆炸物之品名由中央主管機關公告。</p> <p>Definition of “Industrial Explosives Administrative Act,” an organization engaged in the wholesaling of industrial explosives. The products are as follows:</p> <p>1.Explosive products: used for blasting works, including on-site bulk blasting agents.</p> <p>2.Initiation products: used for priming, initiation, launching, including various types of detonators, safety fuse, detonating cord, primer cap, ignition cap, delay detonators and propellant.</p> <p>3.The raw materials: used to manufacture explosive products and initiation products.</p> <p>The items of industrial explosives shall be promulgated by Central Governing Agency.</p> <p>(原：依事業用爆炸物管理條例之規定，從事爆炸物批發之行業，包括：1、供爆破用途之炸藥成品，包括現場拌合爆劑。2、供起爆、引燃、發射及其他特定用途之火工製品，包括各式雷管、導火索、導爆索、底火帽、點火頭、延期信管及發射藥等。3、製造前二款爆炸物用之火藥類與炸藥類原料。4、經中央主管機關公告之其他爆炸物。)</p>	



相關法令依據 Legal Basis	
事業用爆炸物管理條例第 10 條 Article 10 of Industrial Explosives Administrative Act	
有無專業經營之限制 Limitation on specialization in this business activities	無 NO
是否為公司(商業、有限合夥)登記前 須經許可之業務 Before registration, business activity of company ( business or limited partnership ) is needed to get any permit	是。YES 事業用爆炸物管理條例第 10 條第 1 項規定：經營爆炸物販賣業，應於籌設時以書面載明下列事項，向中央主管機關申請許可：一、業者名稱。二、經營計畫。三、計畫販賣場所之構造及安全設施。四、財務計畫。五、安全及緊急應變計畫。六、計畫營業處所及分處所所在地。七、負責人姓名及住、居所。 Paragraph 1, Article 10 of Industrial Explosives Administrative Act stipulates: To conduct explosive sales, the following documents need to be prepared for the application of permission to the Central Governing Agency, during its preparation or extending: 1.Name of company and person. 2.Administration plan. 3.Structure and Safety facility for the planned sales location. 4.Finance plan. 5.Safety and emergency measures plan. 6.The locations of planned business office and distribution office. 7.Name and address of person in charge.

<p>是否須於公司(商業、有限合夥)名稱標明業務種類 Name of Company ( business or limited partnership ) need to show its business activities</p>	<p>否。NO</p>
<p>是否有組織之限制 Limitation on organization types</p>	<p>是。YES 事業用爆炸物管理條例第6條：爆炸物製造業及販賣業之組織，以經由中央主管機關核准之公營事業機構或依公司法設立之公司為限。 Article 6 of Industrial Explosives Administrative Act stipulates: The organizations of explosives manufacturing and sales is limited to the publicly owned company that are approved by Central Governing Agency and company established complied with company law.</p>
<p>目的事業主管機關 Competent authority</p>	<p>經濟部 Ministry of Economic Affairs (MOEA)</p>

註：英文翻譯僅供參考。NOTE: English translation is just for your reference.

修正(四) H201021 中小企業開發業

大類 Large category	H 金融、保險及不動產業 Financial, Insurance and Real Estate Business	
中類 Middle category	H2 投資典當業 Investment and Pawnshop	
小類 Small category	H201 一般投資業 Investment	
細類 Detailed category	H201021 中小企業開發業 Small Medium Enterprise Development (原：H201020 中小企業開發業 Small Medium Enterprise Development)	
定義內容 Definition and Content		
依中小企業開發公司設立營運管理辦法規定之業務。 Business activities stipulated in accordance of Regulation for the Establishment and Operation of Small Medium Enterprise Development		
相關法令依據 Legal Basis		
中小企業開發公司設立營運管理辦法 Regulation for the Establishment and Operation of Small Medium Enterprise Development		
有無專業經營之限制 Limitation on specialization in this business activities	有 YES	(依中小企業開發公司設立營運管理辦法第 2 條第 1 項規定) ( Paragraph 1, Article 2 of Regulation for the Establishment and Operation of Small Medium Enterprise Development )

<p>是否為公司(商業、有限合夥)登記前 須經許可之業務</p> <p>Before registration, business activity of company ( business or limited partnership ) is needed to get any permit</p>	<p>是 YES</p> <p>(依中小企業開發公司設立營運管理辦法第 3 條)</p> <p>( Article 3 of Regulation for the Establishment and Operation of Small Medium Enterprise Development )</p>
<p>是否須於公司(商業、有限合夥)名稱 標明業務種類</p> <p>Name of Company ( business or limited partnership ) need to show its business activities</p>	<p>是 YES</p> <p>(依中小企業開發公司設立營運管理辦法第 2 條第 1 項規定，公司名稱中載有「中小企 業開發」六字)</p> <p>( Paragraph 1, Article 2 of Regulation for the Establishment and Operation of Small Medium Enterprise Development stipulates that name of company must have “Small Medium Enterprise Development” words. )</p>
<p>是否有組織之限制</p> <p>Limitation on organization types</p>	<p>是 YES</p> <p>(依中小企業開發公司設立營運管理辦法第 2 條第 1 項規定，型態經營以「股份有限公 司」為限)</p> <p>( Paragraph 1, Article 2 of Regulation for the Establishment and Operation of Small Medium Enterprise Development stipulates that business types of company must be limited to “Company Limited by Shares.” )</p>
<p>目的事業主管機關</p> <p>Competent authority</p>	<p>經濟部 Ministry of Economic Affairs (MOEA)</p>

註：英文翻譯僅供參考。NOTE: English translation is just for your reference.