

一、增列部分：

新增「J604010 聲音錄製及音樂發行業」營業項目代碼

大類 Large category	J 文化、運動、休閒及其他服務業 Culture, Sports, Recreational and other Services
中類 Middle category	J6 藝文業 Arts and Literature
小類 Small category	J604 聲音錄製及音樂發行業 Sound Recording and Music Distribution
細類 Detailed category	J604010 聲音錄製及音樂發行業 Sound Recording and Music Distribution
定義內容 Definition and Content	
<p>從事聲音錄製及音樂發行之行業，如原創有聲母帶（片）之製作、擁有著作權並向批發商、零售商或透過線上平台直接對大眾發行音樂有聲產品；同時從事音樂有聲產品製作及發行或僅從事其中一項活動，以及在錄音室或其他地方從事聲音錄製服務，亦歸入本類。但從事有聲書出版，應歸入 J305010(有聲出版業)細類。</p> <p>Companies that are engaged in the sound recording and music distribution. For example, companies that are involved in the manufacture of original master recordings, and those that own the copyright and directly distribute recorded music to the public through distributors, retailers, or online platforms. Furthermore, companies that are engaged in the production and distribution of sound recordings or carrying out any one of these business activities, and those that provide sound recording services at a recording studio or any other location, shall also be included in this category. However, companies involved in the publication of audiobooks shall be included in the J305010 (Audio Publishing) sub-category.</p>	
相關法令依據 Legal Basis	
無 NO	
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	文化部 Ministry of Culture

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

二、修正部分：

修正「J305010 有聲出版業」營業項目代碼

大類 Large category	J 文化、運動、休閒及其他服務業 Culture, Sports, Recreational and other Services
中類 Middle category	J3 出版事業 Publishing
小類 Small category	J305 有聲出版業 Audio Publishing
細類 Detailed category	J305010 有聲出版業 Audio Publishing
定義內容 Definition and Content	
<p>從事有聲圖書出版及錄音服務之行業。但從事光碟片、錄音帶之製造或大量複製之行業，應歸入 CC01120（資料儲存媒體製造及複製業）細類；從事聲音錄製及音樂發行，應歸入 J604010(聲音錄製及音樂發行)細類。</p> <p><u>Companies that are engaged in the audiobooks and recording services. However, companies involved in the manufacturing or mass duplication of CDs and tape recordings should be included in the CC01120 (Data Storage Media Manufacturing and Duplicating), and those involved in sound recording or music distribution shall be included in the J604010(sound recording and music distribution).</u></p> <p>(原：從事雷射唱片、錄音帶、唱片等出版及錄音服務之行業。但從事光碟片、錄音帶之製造或大量複製之行業，應歸入 CC01120（資料儲存媒體製造及複製業）細類。)</p>	
相關法令依據 Legal Basis	
無 NO	
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	文化部 Ministry of Culture

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