

Import Raw Material Tax Refund Application Guidelines

1. For electronic tax refund, only imported raw materials released after 2012 (year 101) can apply.
2. The raw materials used in the the material usage list for electronic tax refunds must all be released after 2012.

Steps for First-Time Tax Refund Application

1. Check Tariff Regulations:

- Visit the Customs Administration website to inquire about the tariff classification of the imported raw materials and whether a tax refund can be applied. If the "INSTRUCTION OF CUSTOMS REQUIREMENTS (CR) " column indicates "R," it means that the tax refund is canceled. If there is no note, then an application for a tax refund can be made.

2. Application Process:

- **Import of Raw Materials:** The Duty treatment must be 32, 41, 42, or 51. Declaration ordinal No. 3 must be applied for paper applications.
- **Apply "Criteria for Refund of Duties and Taxes on Raw Materials" from the Industrial Development Administration Ministry of Economic Affairs:**
 - If the criteria number ends with M, a paper application must be submitted for the tax refund.
 - If the criteria number ends with E, both electronic and paper application for the tax refund are allowed.
 - Application website for Criteria for Refund of Duties and Taxes on Raw Materials :
<https://csoaso.ida.gov.tw/csoas/login.do>
Business inquiry hotline: +886-2-2754-1255 ext.9
Information inquiry hotline: +886-2-2754-1255 ext.3311
System operation inquiry hotline: +886-2754-1255 ext.3316, 3318
Regulatory inquiry hotline: +886-2-2754-1255 ext.2620

- **Export of Products:**

- For paper applications, item 13 of the export declaration must state "Y," and a paper copy of the material usage list must be attached, along with a copy of the Declaration Ordinal No. 3
- For electronic applications, the material usage list must be prepared in the electronic tax refund system and transmitted before customs declaration (first transmit the usage list data, then the customs declaration data), and item 13 must state "Y."

3. Tax Refund Application:

- **Paper Application:** Fill out forms A, B, and C (38 fields) and attach a copy of the export/import declaration Ordinal No. 3 .
- **Electronic Application:** Directly enter the data (7 fields total) into the electronic system, no forms or export/import declaration Ordinal No. 3 are required.