

廣告



Why is traveling in Taiwan so happy?
Tax-free shopping and with e-tax refund is convenient.



 財政部
Ministry of Finance, R.O.C.

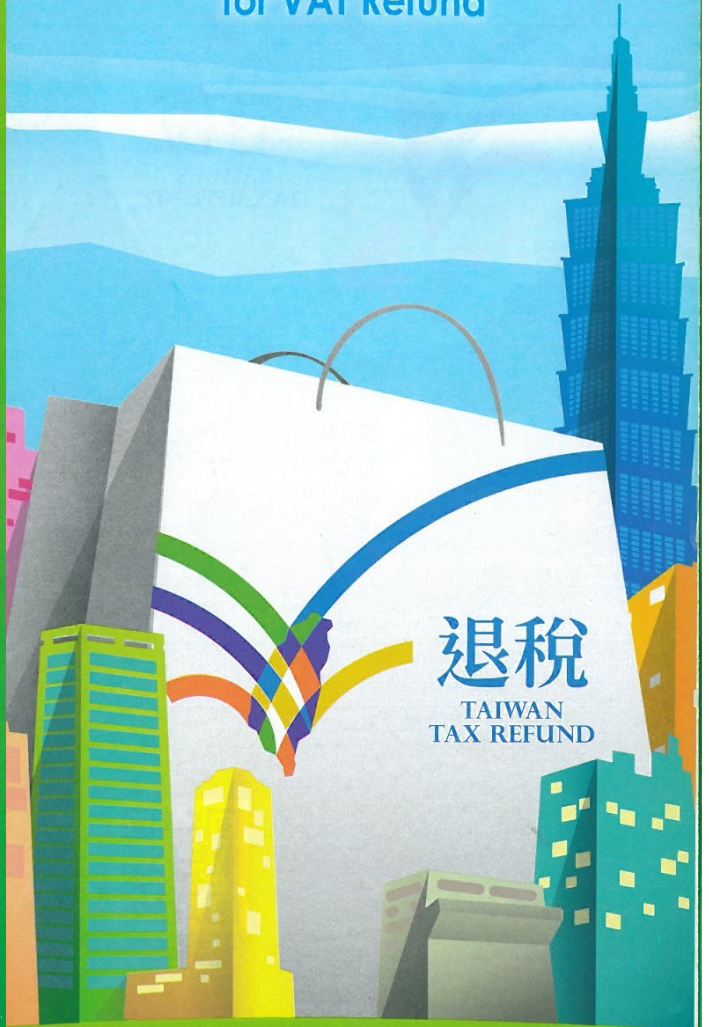
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www.taxrefund.net.tw

外籍旅客e化退稅服務辦公室
Office of "E-VAT Refund"




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Guidelines for Foreign Passengers Claiming a VAT Refund on the Purchase of Goods Eligible for VAT Refund



Free Service Hotline 0800-880-288

1.Regulations Governing Tax Refund

	The Tax Refund Service at Airports/ports	On-site Small-amount Tax Refund	Designated Counter for Tax Refund Service
Eligibility Requirements	<p>1.Foreign travelers who enter the R.O.C. with the following documents: (1)Passport of a country other than the R.O.C. (2)R.O.C. passport without personal ID No. recorded. (3)Travel documents. (4)Entry/exit permits. (Including the Entry/Exit Permit issued by National Immigration Agency, Ministry of the Interior) (5)Temporary entry permit. (Note :only eligible for use in claims made at an international airport or port).</p> <p>2.Foreign travelers who have visited the R.O.C. less than 183 days since the arrival date.(Note: If the time period between the departure date and the arrival date has reached 183 days, travelers who have claimed their tax refunds using on-site or designated tax refund service available outside of airports/ports have to return the tax refund.)</p>		
Important Notices for Tax-Free Shopping	<p>1.If you have spent NTD\$2,000 or more in one day purchasing goods at the same designated stores with the "Taiwan Tax Refund"-label, on the purchase date, please show your entry document to the shop assistant to request for "Application Form for VAT Refund". The information of the designated tax refund stores is available at : www.taxrefund.net.tw</p> <p>2.Taxable goods carried out of the R.O.C. by departing travelers are all tax-refundable excluding the following: (1)Items prohibited from being carried on board aircraft or ships for safety reasons. (2)Items in contravention of cabin restriction rules. (3)Unaccompanied goods. (4)Specific goods which have been transferred, unpacked, consumed or exchanged in private before departure. Note: hotel bills, restaurant services and duty-free goods are not tax-refundable.</p>		
Tax Rate and Administration Charge	<p>1.Tax rate: 5% 2.Administration charge: 14%</p>		
Where to Apply	<p>Check with the airport/port tax refund service counter that has the following icons:</p>  <p>www.taxrefund.net.tw</p>	<p>Designated TRS-labeled stores:</p>  <p>www.taxrefund.net.tw</p>	<p>Designated TRS-labeled (shown below) service counters outside of airports or seaports :</p>  <p>www.taxrefund.net.tw</p>
When to Apply	Before you check in your luggage	On the Purchase date	within 20 days before departure

	The Tax Refund Service at Airports/ports	On-site Small-amount Tax Refund	Designated Counter for Tax Refund Service
Specific Time Limits	Departure within 90 days from the purchase date.	Departure within 90 days from the purchase date.	Within 90 days from the purchase date and 20 days from the date tax refund application was filed.
Special Reminders	<p>1.To maintain your rights, please arrive at the airport/port three hours prior to your departure time for tax refund application.</p> <p>2.Visitors, departing from Taoyuan International Airport and have purchased goods cost less than NTD 48,000 (tax included) during their visit, are qualified to claim the tax refund at Airport MRT Taipei Main Station(A1) on the departure date. Such conditions do not apply to already claimed using on-site small-amount tax refund and/or the tax-deducted consumption amount at designated TRS-labeled counters.</p>	<p>1.Travelers, having purchased goods cost less than NTD 48,000 (tax included) at one single authorized TRS-labeled store on the same date, are qualified for on-site small-amount Tax refunds.</p> <p>2.The following conditions does NOT apply to "on-site small-amount Tax refund", please claim your tax refund at the airport/port before departure.</p> <p>(1)The total purchase amount applying for the on-site small-amount Tax refunds has exceeded NTD 120,000 (including Tax) during one visit.</p> <p>(2)The total purchase amount applying for the on-site small-amount Tax refunds has exceeded NTD 240,000 (including Tax) during different visits in the same year.</p> <p>(3)The Foreign passenger who does not records in the tax refund system.</p>	<p>1.Visitors can apply for the tax refund with the "Application Form for VAT Refunds" in the in town designated tax refund counter.</p> <p>2.Visitors have to make a security deposit payment with the credit card in advance (7% of the total purchase amount including Tax), and please visit the E-VAT Refund machine or Tax Refund Service Counter at the airport/port to verify whether the goods need to be examined by the customs or not before your departure. If the goods are proved disqualified at the customs, visitors must return the tax refund at the Service Counter and request for cancelling the security deposit.</p> <p>3.Visitors who won't be able to carry the goods out of Republic of China (R.O.C.) within 20 days from the date which tax refund is claimed shall claim their tax refund at the Designated Tax Refund Service Counters or at the airport/port.</p> <p>4.The security deposit payment will be non-refundable in the following conditions : (1)Visitors didn't go to the Tax Refund Service Counter at the airport /port before departure. It is required to be verified whether the goods need to go through the customs or not at the Service Counter. (2)Being verified that must to go through the customs but fail to declare the goods or reject the customs inspection.</p>

	The Tax Refund Service at Airports /ports	On-site Small-amount Tax Refund	Designated Counter for Tax Refund Service
Required Documents for Tax Refund	<ol style="list-style-type: none"> 1.The original passport. (travel document or entry/ exit permit) 2.Uniform invoices or e-invoices. 3.The "Application Form for VAT Refunds" 	<ol style="list-style-type: none"> 1.The original passport. (travel document or entry/ exit permit) 2.Uniform invoices or e-invoices. 	<ol style="list-style-type: none"> 1.The original passport. (travel document or entry/ exit permit) 2.Uniform invoices or e-invoices. 3.The "Application Form for VAT Refunds" 4.International credit cards issued by banks which are authorized by international credit card associations.
Others	<ol style="list-style-type: none"> 1.Goods proven disqualified at the customs, will NOT be eligible for the tax refund. If the goods are found opened and used or swabbed by the customs inspections, visitors must return the received tax refund at the Tax Refund Service Counter at the airport/ port. 2.To avoid returning the received tax refund, visitors should check-in the luggage after claiming their tax refund. 3.Visitors who haven't returned the received tax refund as requested will not be eligible for tax refund application until giving back the tax refund received previously. 4.The tax of goods purchased in Taiwan is only refundable during your stay. Any tax refund application submitted after departure or not approved before departure will not be accepted in the future. 5.Visitors who can't depart as scheduled after receiving the tax refund, shall fill out the declaration and clear customs through the "Goods to Declaration" (Red Line) channel to avoid fines. 6.In the event of network failure, the tax refund system might shut down at the authorized TRS-labeled stores, please submit your application again when the system has resumed tax return processing or claim your tax refund at the airport/port before departure. 7.If one has the application that authorized by the Ministry of Finance and has applied for the small amount of tax refund, the applicant do not need to sign the signature on the tax refund list. 		

2.Notice for Return and Exchange

	Rules and Regulations
Return or Exchange Goods before Departure	<ol style="list-style-type: none"> 1.Visitors must present the following documents to the original store at which the purchase was made: <ol style="list-style-type: none"> (1)The original copies of uniform invoices. (2)The original "Application Form for VAT Refunds" or "Application for Confirmation of a Small Sum VAT Refund at the Same Site". 2.After returning or exchanging goods, if the total purchase amount of the VAT-inclusive price for goods is less than NTD 2,000, the applicant will be ineligible for tax refund, and must make a supplementary payment to the original store at which the purchase was made. 3.Visitors have received the tax refund from the designated TRS-labeled store, have to visit the tax refund service counter inside the store for submitting a supplementary payment/adjusting the advance security deposit if they have received a larger tax refund than they are entitled.
Return or Exchange Goods After Departure	<ol style="list-style-type: none"> 1.Visitors shall return the goods by holding the original copy of uniform invoice to the original designated TRS-labeled store. 2.After returning or exchanging goods, visitors must make a supplementary payment if they have received a larger tax refund than they are entitled. Request the certification sheet of the Foreign Visitors Supplementary Tax Return Payment Statement as the proof of having returned the refund. 3.Visitors entering Taiwan, carrying goods with duty-paid value worth more than NTD 20,000 that have claimed the tax refund before, shall fill out the customs declaration and clear customs through the "Goods to Declaration" (Red Line) channel to avoid fines.

Tax Refund Electronic Procedure at the Airport

1

To qualify for a tax refund, travelers must have purchased goods over NTD 2,000 in the same TRS-labeled store on the same date.

2

Request for the "Application Form for VAT Refunds" from the authorized tax refund stores.

5



Departure

4



If the goods are proved qualified at the customs or simply don't need to go through the customs, the VAT refund assessment form will be printed out by the E-VAT Refund machine or given by the Tax Refund Service Counter.

Important Notices:

1. Goods proven disqualified at the customs, will not be eligible for the tax refund. And travelers must return the received tax refund if it has been claimed.
2. To avoid missing your flight/boat, please arrive at the airport/port three hours before your departure time for tax refund application.

3

All the goods shall be carried out of Republic of China (R.O.C.) within 90 days from the purchase date. Before your departure please go to the E-VAT Refund machine or visit TAX Refund Service Counter to verify if the goods need to go through the customs or not.

Choose to receive your tax refund in cash.



Receive your tax refund with cash back at Cash Counter. If you need currency exchange service, please ask the counter staff for assistance.

Choose to receive your tax refund on a credit card (VISA, Master, JCB or UnionPay)



Departure

Choose to receive your tax refund as a check



Get the Tax- Refund envelope at the Service Counter. After filling in your mailing address, put it into the Tax Check Refund mailbox.

Procedures of Claiming Tax Refund at "Designated counter for tax refund service" in contracted regions

1

To qualify for a tax refund, travelers must have purchased goods over NTD2,000 in the same TRS-labeled store on the same date.

2

Request for the "Application Form for VAT Refunds" from the authorized tax refund stores.

3

To apply for a tax refund, please present the entry documents, original copies of uniform invoices, "Application Form for VAT Refunds" and credit card(VISA, Master, JCB or UnionPay) to the Tax Refund Service Counter.

4

Make a credit card security deposit payment (Security Deposit : 7% of the total purchase amount including TAX)

Important Notices:

1. The deposit will be non-refundable in the following conditions :
 - (1) Exceed the time limitation of "departing within 90 days from the purchase date or 20 days from the date tax refund application was filed".
 - (2) Without being verified by tax refund system before departure, fail to declare the goods or reject examination at the customs. °
2. Those can't depart before the required date or have been proven disqualified at the customs, must return the received tax and will be eligible for deposit payment cancellation. °
3. The Designated Tax Refund Stores available outside of the airports/ports only offer tax in cash. If you are carrying more than the departure cash limit please declare to the customs.

8



Departure

7

After being verified not required to go through examination/the customs, the Tax Refund Service Counter staff will cancel the advance security payment made before at the Authorized TRS-labeled Stores and offer the printed VAT refund assessment form.

5

Request for "Passenger Prepaid VAT Refund Application Form" and get the cash-back at the service counters located in the Designated TRS-labeled Stores outside of Airports/ports.

6

The goods must be carried out of the R.O.C. within 20 days from the date of the VAT refund applications completed. Before you arrange your baggage check-in, please use the "Electronic VAT Refund Machines" or visit "VAT Refund Counters" to check whether VAT refund inspection is required.

Procedures of Claiming On-site Small-amount Tax Refund

1

Travelers have purchased goods cost between NTD 2,000 to 48,000 (including tax) on the same date in the same TRS-labeled store.

2

Request for the "Application for Confirmation of a Small Sum VAT Refund at the Same Site" from the designated tax refund stores and claim the tax refund. Purchased goods must be carried out of the R.O.C. by the departing travelers within 90 days from the purchase date.

3



Departure

Important Notices:

1. The on-site small-amount tax refund service will not be applicable if a traveler has purchased more than NT 120,000 (including tax) during one visit, or more than NT 240,000 (including TAX) during different visits in the same year. Please claim your tax refund at the E-VAT Refund machine or Tax Refund Service Counter in the airport/port.
2. If the goods are proved disqualified at the customs, travelers must return the received tax refund at the Tax Refund Service Counter in the airport/port.