Content

Title：	Guidelines for Private Operators and Authorized Stores Processing Value-Added Tax Refunds on Eligible Goods Purchased by Foreign Travelers Ch
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Legislative：	Promulgated by the Ministry of Finance on May 4, 2011 under Decree No. 10000079290 and effective as of July 1, 2011. Amended Article 8 by the Ministry of Finance on December 6, 2012 under Decree No. 10104628800, effective as of the date of promulgation. Amended by the Ministry of Finance on June 20, 2013 under Decree No.10200039700, effective as of July 1, 2013. Amended by the Ministry of Finance on July 24, 2016 under Decree No.10600559380, effective as of September 1, 2017. Amended by the Ministry of Finance on November 28, 2018 under Decree No.107004671370, effective as of January 1, 2019.
Content：	I. These Guidelines are specifically adopted to complement the implementation of “The Regulations Governing the Claiming of VAT Refunds by Foreign Travelers Purchasing Goods Eligible for VAT Refund” (the “Regulations”) in accordance with Article 50-1 of the Statute for the Development of Tourism. II. Terms used in the “Regulations” are defined as follows: (I) Foreign travelers: Travelers who enter the R.O.C. with any of the following documents and stay for no more than 183 days from the date of arrival: 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 license issued by the Immigration Agency of the Ministry of Interior) 5. Temporary entry permit (Note: only eligible for use in claims made at an international airport or seaport). (II) Authorized stores: Stores that have entered into a contract with private tax refund operators in accordance with Article 4-1 of the Regulations and have been approved for registration by the local competent tax collection authority of the place where the store is located. If such stores are branches, the headquarters shall enter into a contract with private tax refund operators. (III) Private tax refund operators: Operators that are authorized by an agency subordinate to the Ministry of Finance to process VAT refunds on eligible goods purchased by foreign travelers in accordance with Article 2 of the Regulations. (IV) Selected goods eligible for VAT refund: Taxable goods to be carried out of the R.O.C. by departing travelers, excluding: 1. Items prohibited from being carried on board aircraft or ships for safety reasons (such as flammables, aerosols, corrosives, magnetic materials, poisonous/toxic substances, explosives, briefcases and attaché cases with installed alarm devices, oxidizers, radioactive materials, and any other articles or substances that according to the relevant regulations of the International Air Transport Association, may pose a flight safety risk when transported by air). 2. Items in contravention of cabin restriction rules. 3. Items not carried with eligible applicants on the same outward bound journey from the R.O.C.

4. Consumable goods being used either totally or partially in the territory of the R.O.C.
(V) Authorized Downtown Refunds: Tax refund service counters set up by private tax refund operators at authorized stores to process VAT refunds on eligible goods purchased by foreign travelers.
(VI) In-store small-amount VAT refund service: A refund made by an authorized store approved by the private tax refund operator to process in-store VAT refunds and advance VAT refunds to a foreign traveler who has purchased eligible goods from that same store on the same day in an aggregate amount of NT$48,000 or less.

III. A foreign traveler who purchases eligible goods that may accompany the traveler when departing from the Republic of China (R.O.C.) with a total sales value of NT$2,000 or more (VAT inclusive) on any single day at any authorized store that has been approved to display the Tax Refund Shopping (TRS) label for selling eligible goods and processing value-added tax (VAT) refunds, and who later takes the goods out of the R.O.C. within the specific deadline, may prior to the first departure from the R.O.C. file a claim for a refund on the VAT paid based on the following methods:
(I) The Tax Refund Service at Airports/seaports terminals: Foreign travelers carrying goods eligible for VAT refunds out of the Republic of China (R.O.C.) may, within 90 days from the purchase date, claim the VAT refund in accordance with Article 14 of the Regulations, prior to check-in, at the VAT refund service counter (including e-VAT refund machine) set up by the private tax refund operator at the airport and seaport. Required documents include the VAT-Refund Claim Form for eligible goods purchased by foreign travelers (“VAT-Refund Claim Form”) issued by authorized stores in accordance with Article 9 of the Regulations and a valid ID. Travelers departing from Taoyuan International Airport and who have purchased goods costing less than NT$48,000 (including tax) during their stay, are qualified to claim the VAT refunds at the VAT refund service counter (including e-VAT refund machine) at Airport MRT Taipei Main Station (A1) set up by the private tax refund operator on the departure date. Such conditions do not apply to VAT refunds claimed using on-site small-amount or authorized VAT refund services.
(II) Authorized Downtown Refunds: Foreign travelers who purchase goods eligible for VAT refunds from authorized stores entering into contract with a private tax refund operator regarding TRS (“Authorized Downtown Refunds”) and will carry the goods out of the Republic of China (R.O.C.) within 20 days from the date on which the VAT refund is claimed and within 90 days from the purchase date may claim the VAT refund in accordance with Article 10 of the Regulations at the VAT refund service counter (including e-VAT refund machine) set up by the private tax refund operator at authorized TRS-labeled stores. Required documents include the VAT-Refund Claim Form issued by the authorized stores in accordance with Article 9 of the Regulations and a valid ID. Before check-in, please visit the E-VAT refund machine or VAT refund service counter set up by the private tax refund operator at the airport/seaport to verify whether the goods need to be examined by customs or not. A security deposit made by foreign travelers via credit card in advance in accordance with Article 10-1 of the Regulations will be non-refundable under the following conditions: (I) Travelers didn’t visit customs at the VAT refund service counter at the airport/seaport before departure; or (II) it had been verified that they must go through customs but failed to declare the goods.
(III) In-store small-amount VAT refund service: Foreign travelers who have purchased goods eligible for VAT refunds from the same authorized store approved by the private tax refund operator to process In-store small-amount VAT refund service on the same day in an aggregate amount of NT$48,000 or less and will carry the goods out of the Republic of China (R.O.C.) within 90 days from the purchase date may claim the In-store small-amount VAT refund service with the authorized store in accordance with Article 11 of the Regulations. However, foreign travelers having the condition specified in Paragraph 2, Article 11 of the Regulations shall claim the VAT refunds according to Paragraph 1.
A foreign traveler entering the R.O.C on a temporary entry permit may file a VAT refund claim on a purchase of eligible goods at the international

airport or international seaport in accordance with Article 28 of the Regulations. Travelers not departing via passenger liner (cruise liner) shall file a VAT refund claim in accordance with subparagraph 1 of the preceding Paragraph after processing customs clearance prior to departure.

IV. After entering into contract with authorized stores regarding VAT refunds on eligible goods, private tax refund operators shall submit the proof documents provided by such authorized stores, the contract, and power of attorney (e-files are acceptable) to the local competent tax collection authority of the place where the store is located for approval of registration. Upon approval, the authorized stores will be issued the tax refund shopping (TRS) label for selling eligible goods and processing VAT refunds for foreign travelers (“TRS label”).
Authorized stores intending to terminate the processing of VAT refunds on eligible goods shall terminate the contract with the private tax refund operator and apply for the termination with the local competent tax collection authority where the store is located within 15 days upon the occurrence date of the fact. If the private tax refund operator terminates the contract with the authorized stores in advance, it shall immediately report to the local competent tax collection authority where the store is located and prohibit such authorized stores from using TRS labels and the VAT refund system for foreign travelers; the same procedure applies to an authorized store that is abolished by the local competent tax collection authority where the store is located.
When an authorized store relocates to a new business address, it should inform the private tax refund operator in advance and the private tax refund operator shall report to the local competent tax collection authority where the store is relocated and inform the original local competent tax collection authority within 5 days when acknowledging the fact accurred or receiving the notice from the authorized store.
When the private tax refund operator authorizes, terminates or revokes authorization of the authorized stores to process in-store small-amount VAT refund service, or changes the location of VAT refund service counters at authorized TRS-labeled stores, it shall report to the local competent tax collection authority where the store is located within 5 days of the fact.
When the private tax refund operator terminates or revokes authorization of in-store small-amount VAT refunds service, it shall immediately cancel the authorized store’ s access permission to use the foreign traveler tax refund system to handle the in-store small-amount tax refunds and retrieve the authorized store's TRS labels.
The headquarters of authorized stores and the private tax refund operator may conclude a contract of Authorized Downtown Refunds service which determines the headquarters and branches to be authorized stores. The private tax refund operator shall select an appropriate location to set up the VAT refund service counter at authorized TRS-labeled stores to process the VAT refunds on eligible goods purchased by foreign travelers, who shall provide the VAT-Refund Claim Form issued by the headquarters or branches of authorized stores in accordance with Article 9 of the Regulations upon claim for the VAT refunds. The location, necessary measures, and cost allocation of VAT refund service counters at authorized TRS-labeled stores shall be agreed by both parties separately based on mutual benefits.
After receiving the change in authorized stores transmitted by the Fiscal Information Agency, Ministry of Finance (“Fiscal Information Agency”), the private operator shall check the change item by item and clarify errors immediately. If such errors are identified in the change in authorized stores transmitted by Fiscal Information Agency, the private tax refund operator shall inform the local competent tax collection authority where the store is located of verification and correction.
According to Paragraph 2, Article 6 and Article 21 of the Regulations, private tax refund operators shall be responsible to properly supervise and manage authorized stores and plan preventive actions and response mechanisms for potential negligence, malpractice, or unexpected situations in the process of VAT refunds on eligible goods purchased by foreign travelers.

V. Authorized stores shall complete the following procedures before

processing VAT refunds on eligible goods purchased by foreign travelers:
(I) Complete the installment of software and hardware required for the VAT refunds on eligible goods purchased by foreign travelers:
1. Work with the private tax refund operator to complete the installment of related software and hardware.
2. Confirm that the VAT refund system is available for eligible goods purchased by foreign travelers.
(II) Confirm that forms required for processing the VAT refunds on eligible goods purchased by foreign travelers are prepared for network failure or system malfunction.
(III) Set up VAT refund service counters and assign employees that are familiar with VAT refund related regulations and operating procedures to handle VAT refunds.
(IV) Post or hang TRS labels that are designed and printed by the private tax refund operator and reviewed by Ministry of Finance in accordance with Paragraph 3, Article 4 of the Regulations in prominent places at the business premises where it sells goods eligible for VAT refunds.
Authorized stores complying with the regulations specified in the preceding paragraph shall complete the following procedures before processing In-store small-amount VAT refund service:
(I) Employees processing In-store small-amount VAT refund service shall complete professional training held by the private tax refund operator.
(II) Confirm that software and hardware comply with the requirements for processing In-store small-amount VAT refund service and pass the connection test.

VI. Authorized stores selling goods eligible for VAT refunds shall follow the operating procedures and notices of VAT refunds below:
(I) Operating procedures:
1. Authorized stores should use the VAT refund system to screen foreign travelers entry information and check their ID and passport to confirm that they are staying for no more than 183 days in the Republic of China from the date of arrival.
(1) Check the entry/exit permits of travelers from China, Hong Kong and Macao and input the ID number in the VAT refund system if appropriate.
(2) Check the passport of a country other than the R.O.C., R.O.C., passport without personal ID No. recorded, or temporary entry permit of travelers not from China, Hong Kong and Macao.
(3) In the passport number coloum, the number of entry/exit permits of travelers from China, Hong Kong and Macao shall be recorded and for others, the number of ID/passport shall be recorded.
(4) If authorized stores can not use the VAT refund system to check foreign traveler’s date of arrival, they can register manually and make a note in the VAT refund system after autherticating the entry permit.
2. Uniform invoices for the sales of goods eligible for VAT refunds shall be issued and specified truthfully in accordance with Article 8 of the Regulations.
3. Authorized stores shall use the VAT refund system to sceen and confirm that foreign travelers have not violated the matters referring to in Paragraph 3, Article 14-1 of the Regulations, then issue, transmit and print the VAT-Refund Claim Form or receipts in accordance with Article 12 of the Regulations and delivered to foreign travelers for record with a stamped uniform invoice seal.
4.Authorized stores shall use the VAT refund system to check that foreign travelers have not violated the matters referring to in Paragraph 3, Article 14-1 of the Regulations, and then authorized stores shall process the In-store small-amount VAT refunds claimed by foreign travelers via the VAT refund system, and issue, transmit, and print an Approval Form for Claiming VAT Refund on the Spot by Foreign Travelers Purchasing Goods Eligible for Small-Amount VAT Refunds (the “Approval Form for in-store small-amount VAT refund”) in accordance with Article 11 of the Regulations, and ask foreign travelers to sign, and pack and seal goods eligible for VAT refunds separately. Authorized stores shall reimburse foreign travelers in advance according to the VAT refund specified in the Approval Form deducted by a transaction fee and deliver the uniform invoice stamped with texts stating that “Foreign travelers have applied for the

In-store small-amount VAT refunds" and the Approval Form to foreign travelers. If a foreign traveler uses a carrier which the private tax refund operator has submitted to the Ministry of Finance for approval to claim for the issuance of Approval Form for in-store small-amount VAT refund, the Application for Confirmation of in-store small-amount VAT refund may be exempted from signature.
5. Keep related VAT refund forms in accordance with Paragraph 2, Article 12 of the Regulations.
(II) Notices:
1. Authorized stores shall perform their obligation to inform foreign travelers of the following in accordance with Article 22 of the Regulations:
(1) Procedures of application for VAT refunds and related information.
(2) Foreign travelers shall carry goods eligible for VAT refunds at the time of first departure from the Republic of China within 90 days from the purchase date (foreign travelers shall stay for no more than 183 days from the date of arrival).
(3) Foreign travelers shall not transfer, unseal for use, consume, or exchange goods eligible for VAT refunds before departure. Violators shall not claim the refund and shall return the received VAT refunds. In addition, private tax refund operators will not refund the transaction fee deducted from the VAT refund in accordance with Paragraph 1, Article 5 of the Regulations.
(4) Foreign travelers claiming the In-store small-amount VAT refund service not in accordance with Paragraph 1, Article 11 of the Regulations shall carry goods eligible for VAT refunds and related VAT refund forms and visit the e-VAT refund machine or VAT refund service counter at the airport/seaport to verify if the goods need to be examined by customs or not. Foreign travelers may check-in goods eligible for VAT refunds that are exempted from examination or approved by customs, subject to their needs.
2. The VAT-Refund Claim Form or the Approval Form shall not be issued for goods not eligible for VAT refunds (including service and duty-free goods).
3. Download the VAT-Refund Claim Form when the VAT refund system is functioning normally, or prepare the written form provided by the private tax refund operator for manual issuance in case of network failure or system malfunction.
4. When the VAT-Refund Claim Form is issued by the VAT refund system or manually, the number shall not be replicated. The coding rule shall be formulated by the private tax refund operator and elaborated when the Form is submitted to the Ministry of Finance for approval.
5. The claims of foreign travelers that violate the Regulations and shall return the received VAT refunds marked in the VAT refund system shall not be processed before they return the received VAT refunds.
6. If foreign travelers process the on-site small-amount VAT refund with the total purchase amount of the VAT-inclusive price for goods more than NT 120,000 during their stay in Taiwan or the on-site small-amount VAT refund with the total purchase amount the VAT-inclusive price for goods more than NT$240,000 in a year,as well as no entry information in the VAT refund system was found for the foreign traveler, or if the VAT refund system cannot be used due to network failure, Section 3 of the preceding paragraph shall apply. No In-store small-amount VAT refunds claimed by foreign travelers shall be processed.
7. A foreign traveler entering the R.O.C on a temporary entry permit may file a VAT refund claim on a purchase of eligible goods in accordance with Article 28 of the Regulations. Article 10 and 11 of the Regulations shall not apply.

VII. Operating procedures and notices of VAT refund service counters at authorized TRS-labeled stores set up by private tax refund operators at the business premises of authorized stores to process the VAT refunds on eligible goods purchased by foreign travelers in accordance with Article 10 of the Regulations are as follows:
(I) Operating procedures:
(1) Private tax refund operator shall use the VAT refund system to check whether or not foreign travelers have the matter referring to in Paragraph 3, Article 14-1 of the Regulations, then check foreign travelers'

ID/passport, arrival data and to confirm that they comply with Paragraph 1, Article 3 of the Regulations.
(2) Check the VAT-Refund Claim Form, uniform invoices, and goods eligible for VAT refunds.
(3) Confirm that foreign travelers will depart within 20 days from the date on which the VAT refund is claimed. If foreigner travelers fail to depart within 20 days from the date on which the VAT refund is claimed, they shall be asked to claim VAT refunds at authorized TRS-labeled stores or VAT refund service counters (including e-VAT refund machine) set up by private tax refund operators at airports or seaports prior to departure.
(4) Ask foreign travelers to provide an international credit card issued by institutions authorized by international credit card organizations and request their authorization of advance security deposit in accordance with Paragraph 1, Article 10 of the Regulations.
(5) Reimburse foreign travelers the VAT refund specified in the VAT-Refund Claim Form minus a transaction fee, and print the Prepayment Form of Authorized Downtown Refunds (the "Prepayment Form") and ask foreign travelers to sign and confirm the Form, and deliver the uniform invoice issued in accordance with Paragraph 2, Article 8 of the Regulations (with remarks stating that "foreign travelers have applied for the In-store small-amount VAT refund service") to foreign travelers as a receipt. If a foreign traveler uses a carrier which the private tax refund operator has submitted to the Ministry of Finance for approval to claim for the issuance of Application Form for VAT Refunds, the Passenger Prepaid VAT Refund Application Form may be exempted from signature.
(6) Keep related VAT refund forms in accordance with Paragraph 2, Article 12 of the Regulations.
(II) Notices:
1. VAT refund service counters at authorized TRS-labeled stores shall inform foreign travelers applying for VAT refunds on eligible goods of the following:
(1) Foreign travelers shall take goods eligible for VAT refunds out of the R.O.C. within 20 days from the date on which the VAT refund is claimed and visit the VAT refund service counter (including e-VAT refund machine) set up by the private tax refund operator at the airport/seaport prior to departure to verify if the goods need to be examined by customs or not. The security deposit made by foreign travelers via credit card in advance will be non-refundable under the following conditions: (I) Travelers did not depart from the Republic of China within the deadline; (II) Travelers didn't visit customs at the VAT refund service counter at the airport/seaport for verification of goods before departure; or (III) it had been verified that they must go through customs but failed to declare the goods.
(2) If the goods eligible for VAT refunds are found opened and used or exchanged, or disqualified by the customs inspections, foreign travelers must return the received VAT refund. Private tax refund operators will not refund the transaction fee deducted from the VAT refund in accordance with Paragraph 1, Article 5 of the Regulations.
(3) If foreign travelers fail to depart from the Republic of China within 20 days from the date which VAT refund is claimed due to certain reasons, they shall return the received VAT refunds to private tax refund operators and ask private tax refund operators to cancel the security deposit paid in advance by credit card prior to the above-mentioned deadline.
(4) In case of return or exchange of goods after the VAT refunds are claimed by foreign travelers, foreign travelers may visit the tax refund service counter inside the store to submit a supplementary payment/adjusting the advance security payment if they have received a larger tax refund than they are entitled to.
2. When the entry information of foreign travelers cannot be found in the VAT refund system or the VAT refund system is down due to network failure or other reasons, private tax refund operators shall not process any VAT refunds claimed by foreign travelers at authorized TRS-labeled stores; the same rule applies to the time before foreign travelers use the manually written VAT-Refund Claim Form to apply for VAT refunds and register the VAT refund detail.
3. When processing the VAT refunds returned by foreign travelers in

accordance with Points 3 and 4 of Section 1, private tax refund operators shall confirm that the returned amount is correct and make remark on the uniform invoice and the VAT-Refund Claim Form stating that “the originally prepaid VAT refunds have been returned”, and return them to foreign travelers for receipt.
4. If private tax refund operators find that foreign travelers engage in matters stipulated in Paragraphs 1 and 2 of Article 14-1 of the Regulations, private tax refund operators shall report the case to the Anti-Money Laundering Division of the Investigation Bureau, Ministry of Justice.

VIII. Authorized stores processing the VAT refund on eligible goods shall proceed in the following way under special circumstances:
(I) In case that there is return or exchange of goods, or allowance for the eligible goods purchased by foreign travelers:
1. The authorized store shall handle the matter in accordance with the provisions of Article 20 of the Regulations Governing the Use of Uniform Invoices, and the reissued uniform invoices after the original invoices are void due to return, exchange, or allowance shall be marked with the date and number of the original invoices.
2. If the authorized store has one of the following circumstances, it shall be handled in accordance with the provisions of Paragraph 1, Article 13 of these Guidelines. The return or exchange of goods or allowance shall be noted in the foreign traveler VAT refunds system, and the transaction date shall remain be the original purchase date without any change.
(1) Foreign travelers claiming VAT refunds at airports/seaports or authorized downtown tax refunds service counters have return or exchange of eligible goods or allowance before departing the country.
(2)Foreign travelers claiming in-store small-amount tax refunds have return or exchange of eligible goods or allowance in the month of purchase.
3. If the authorized store has one of the following circumstances, the recovery of excessive VAT refunds shall be handled in accordance with the provisions of Paragraph 2, Article 13 of the Regulations and Paragraph 1, Article 9 of these Guidelines, and the return or exchange of goods or allowance shall be noted in the foreign traveler VAT refunds system. The authorized store shall handle the eligible goods after exchange in accordance with the provisions of Articles 8, 9, and 11 and Articles 6 of these Guidelines.
(1) Foreign travelers claiming VAT refunds at airports/seaports or authorized downtown tax refund counters have return or exchange of eligible goods or allowance after returning to the Republic of China since first departure from the country.
(2)Foreign travelers claiming in-store small-amount tax refunds have returned or exchanged eligible goods or allowance not in the same month of purchase.
4. Authorized stores shall process the claims of foreign travelers having claimed In-store small-amount VAT refunds and who return or exchange goods prior to departure. If foreign travelers did not return or exchange goods on the purchasing month, authorized stores shall conduce to return goods according to Paragraph 1, Article 9 of the Regulations, then process to exchange goods according to Article 6 of the Regulations.
5. If the accumulated VAT-included purchase amount of eligible goods is less than NT$ 2,000 in the same day after returning or exchanging goods or allowance, the said VAT cannot be refunded.
6. Foreign travelers having claimed the VAT refunds at authorized stores and return or exchange goods or have allowance prior to departure shall be asked to visit the counters at authorized stores or the VAT refund service counters at airports or seaports and correct the VAT refund.
(II) After authorized stores issue the VAT-Refund Claim Form or the Approval Form, if foreign travelers purchase goods eligible for VAT refunds on the same day with the same authorized stores, authorized stores shall issue the VAT-Refund Claim Form or the Approval Form according to the addtional amount of purchase. However, the VAT-Refund Claim Form shall be issued rather than the Approval Form when the accumulated amount of additional purchase of goods eligible for VAT refund (VAT inclusive) is more than NT$48,000, or the total purchase amount of the VAT-inclusive

price for goods more than NT$12,000 during the stay in Taiwan or the on-site small-amount VAT refund with the total purchase amount the VAT-inclusive price for goods more than NT$24,000 in a year.
(III) If foreign travelers fail to show the originally issued VAT-Refund Claim Form or receipt, or the Approval Form, they shall, after verifying the identity of foreign travelers, print the VAT-Refund Claim Form in the VAT refund system and deliver the Form to foreign travelers, and make a note in the system stating that the originally issued form was not recovered. The same procedures apply to the loss of the originally issued form by foreign travelers.
(IV) If the VAT refund system breaks down due to network failure or the network is disconnected due to other reasons not attributable to authorized stores:
1. Authorized stores shall manually issue the "VAT-Refund Claim Form - in case of network failure" stamped with the uniform invoice seal and signed by foreign travelers and deliver the Form and the uniform invoice to foreign travelers as a receipt. In-store small-amount VAT refund service shall not be processed.
2. The number of manually issued VAT-Refund Claim Forms shall be assigned in accordance with Section 4, Paragraph 2, Article 6.
3. Receivable VAT refunds for the above-mentioned items are calculated as follows:
Receivable VAT refunds＝tax-included price on the receipt÷1.05×0.05 (rounding to the nearest whole number)
4. When the internet or system returns to a normal status, authorized stores shall immediately register the details of VAT refunds on eligible goods purchased by foreign travelers (the "VAT refund detail") and the time and cause of the abnormality in the VAT refund system; in addition, authorized stores shall change the system transaction date to the actual date of transaction.
(V) When authorized stores register expensive goods eligible for VAT refunds purchased by foreign travelers in the VAT-Refund Claim Form, the name, model, and number of the goods shall be clearly visible in the appearance, label, and warranty (such as, the model specified in the VAT-Refund Claim Form shall be consistent with that specified in the warranty).

IX. If foreign travelers have received a larger or incorrect tax refund than they are entitled to due to foreign travelers' violation of the Regulations or other causes, foreign travelers shall return such tax refund. If foreign travelers fail to make a return of such tax refund, authorized stores or private tax refund operators shall take the following actions:
(I) Collect the VAT refunds to be returned from foreign travelers and make a note stating that "VAT refunds have been collected" in the VAT refund system.
(II) Print the certification sheet for the Foreign Travelers VAT Return Payment Statement (the "40F Payment Statement") as proof of having returned the refund.
(III) Make the payment of collected VAT refunds and the receipt copy of 40F Payment Statement and the receipt of collection agency to the state treasury and make a note stating that "VAT refunds have been paid" in the VAT refund system.
(IV) Violations of the Regulations or other larger or incorrect tax refund than foreign travelers are entitled to and foreign travelers that have not returned the VAT refunds shall be indicated in the VAT refund system until the VAT refunds are returned.
Foreign travelers having having the cause specified in the preceding paragraph, the authorized stores or private tax refund operators shall collect received VAT refunds or larger or incorrect tax refund than foreign travelers are entitled to from them. Before foreign travelers return the received VAT refunds or larger or incorrect tax refund than foreign travelers are entitled to, no claim for VAT refunds made by such foreign travelers shall be processed.

X. If the manually issued VAT-Refund Claim Form hold by foreign travelers cannot be found in the VAT refund system, or the VAT refund system breaks

down due to network failure or other causes, foreign travelers shall visit the VAT refund service counters set up by private tax refund operators to apply for VAT refunds. If the above-mentioned case is due to the manually issued VAT-Refund Claim Form by authorized stores and has not been registered after the network returns to a normal status, private tax refund operators shall ask authorized stores to complete the registration immediately; for fear of influencing foreign travelers' interests, foreign travelers are allowed to apply for the VAT refunds after verifying the VAT-Refund Claim Form and urge authorized stores to complete the registration as soon as possible.
If there is any error occurred about registerring the foreign traveler's basic information in terms of entry or exit permit number,nationality, name or the entry date in the VAT-Refund Claim Form issued by authorized stores, private tax refund operators shall inform authorized stores to revise immediately, then proceed with VAT refund system for refund. If authorized stores could not revise immediately or the case was registered manully in accordance with Item 1-4, Subparagraph 1, Artical 6 of the Regulation, private tax refund operators shall revise the VAT refund system according to the ID/passport permit provided by the foreign travelers, as well as photo copying relevant documents for investigation. Afterwards, private tax refund operators can process the refund with operating the VAT refund system.

XI. The Prepayment Form specified in Article 10 of the Regulations shall include the following in XI formation:
(I) Serial Number of Prepayment Form.
(II) Serial Number of related VAT-Refund Claim Form.
(III) Basic information of foreign travelers (name, nationality, passport number/travel document number/entry/exit permit number/ID number of entry/exit permit).
(IV) Date of VAT refunds claimed.
(V) Amount of VAT refunds claimed.
(VI) Transaction fee collected.
(VII) Amount of prepaid security deposit.
(VIII) Return or exchange of goods, modification of additional purchase of goods, change in the prepaid amount of security deposit, and date of change.
(IX) Matters to be informed specified in Paragraph 2, Article 7.
(X) Other information required by the subordinate agency of Ministry of Finance to be specified in accordance with the Regulations.
Private tax refund operators shall transmit the above-mentioned data of Authorized Downtown Refunds, the serial number of Approval Form, notes of customs inspections, and the date of prepaid security deposit claimed to Fiscal Information Agency every day in accordance with Article 18 of the Regulations.

XII. The Approval Form specified in Article 14 of the Regulations shall include the following information:
(I) Serial Number of Approval Form. The number shall not be replicated. The coding rule shall be formulated by the private tax refund operator and elaborated when the Form is submitted to Ministry of Finance for approval.
(II) VAT refund methods (the Tax Refund Service at airports/seaport terminals/ In-store small-amount VAT refund service / Authorized Downtown Refunds).
(III) Date of VAT refunds approved.
(IV) Amount of VAT refunds approved.
(V) Payment term of VAT refunds.
(VI) Transaction fee or other expenses collected.
(VII) Net VAT refund.
(VIII) Basic information of foreign travelers (name, nationality, passport number/travel document number/entry/exit permit number/ID number of entry/exit permit).
(IX) Detail and cause of disqualified VAT refunds by customs inspections.
(X) Other information required by the subordinate agency of Ministry of Finance to be specified in accordance with the Regulations.
The Approval Form specified in Paragraph 1, Article 11 of the Regulations

shall include the above-mentioned information in addition to those specified in Article 9 of the Regulations.
Private tax refund operators shall transmit the approved details of VAT refunds mentioned in the preceding two paragraphs and the following information to Fiscal Information Agency every day in accordance with Article 18 of the Regulations:
(I) Uniform invoice number of income from transaction fee.
(II) Number of VAT-Refund Claim Form.
(III)Name, unified business number, tax code number, and approval number of authorized stores.
(IV) Date of transaction.
(V) Alphabetic and numeric code number of uniform invoice issued by authorized stores.
(VI) Details of goods eligible for VAT refunds sold (including name, model, quantity, unit price, and invoice amount (tax included)).

XIII. When foreign travelers have received the VAT refunds and entered the control area of departure but fail to depart due to certain reasons and return the received VAT refunds to private tax refund operators, private tax refund operators shall issue the certificate of return to foreign travelers as a receipt or cancel the application for payment of VAT refunds and recover the Approval Form at the same time and return related information in the VAT refund system back to the original status before reimbursements. In addition, private tax refund operators shall make a note in the VAT-Refund Claim Form stating that “the originally approved VAT refunds have been returned” and return it to foreign travelers as a receipt.

XIV. Private tax refund operators shall transmit the following detail of claim for VAT refunds in the VAT refund system to Fiscal Information Agency every day.
(I) Serial Number of VAT-Refund Claim Form.
(II) Name, unified business number, tax code number, and approval number of authorized stores.
(III) Basic information of foreign travelers (name, nationality, passport number/travel document number/entry/exit permit number/ID number of entry/exit permit).
(IV) Date of transaction.
(V) Alphabetic and numeric number of uniform invoice issued by authorized stores.
(VI) Detail of goods eligible for VAT refunds sold (including name, model, quantity, unit price, and invoice amount (tax included)).
(VII) Other information required by the subordinate agency of Ministry of Finance to be specified in accordance with the Regulations.

XV. Private tax refund operators applying for the return of VAT refunds paid shall submit the proof documents of VAT refunds paid to foreign travelers in accordance with the format stipulated by the Ministry of Finance on a monthly basis to the local competent tax collection authority of the place where the store is located and transmit the consolidate details of VAT refunds to Fiscal Information Agency. The reimbursements will be made upon the verification of the local competent tax collection authority.
Private tax refund operators receiving the abnormal claim for VAT refunds from the tax collection authority shall provide responses within the deadline, subject to the following:
(I) Modify the claim for VAT refunds after errors are verified to be authentic.
(II) Provide statement and specific evidence for tax collection authority’s review after errors are verified to be false.
If there is a larger or incorrect tax refund than foreign travelers are entitled that is attributable to authorized stores, private tax refund operator, or foreign travelers VAT refund system, private tax refund operators shall not claim for such reimbursement.
If there is a larger or incorrect tax refund than private tax refund operators are entitled, private tax refund operators shall return the

	payment that shall not be reimbursed or deduct such payment from the next claim.

Data Source：Ministry of Finance, R.O.C. Laws and Regulations Retrieving System