Content

Title：	Regulations Governing VAT Refund Claims by Foreign Travelers Purchasing Goods Eligible for VAT Refund Ch
Date：	2020.12.04
Legislative：	1. Co-promulgated on August 29, 2003 by Jiao Lu Fa Tzi Order No. 092B000076 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 092005336 of the Ministry of Finance, and became effective on October 1, 2003. 2. Amended Article 3, Article 10 and Article 12 co-promulgated on February 10, 2006 by Jiao Lu Tzi Order No. 09500850051 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 09504509580 of the Ministry of Finance, and became effective on the date of promulgation. 3. Amended Article 2 co-promulgated on May 27, 2009 by Jiao Lu Tzi Order No. 0980085026 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 09804538010 of the Ministry of Finance. 4. Amendment of all 24 Articles promulgated on March 22, 2011 by Jiao Lu Tzi Order No. 1000001954 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 10000215090 of the Ministry of Finance, and became effective on July 1, 2011. 5. Amended Article 4, Article 6 to Article 9 and Article 11, Article 12, Article 14, Article 15, Article 20 and Article 21 co-promulgated on April 24, 2013 by Jiao Lu Tzi Order No. 10250047348 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 1020074980 of the Ministry of Finance, and became effective on date to be determined by the Ministry of Transportation and Communications together with the Ministry of Finance. 6. Amendment of all 29 Articles co-promulgated on Jan 26, 2016 by Jiao Lu Tzi Order No. 10582000173 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 10504514120 of the Ministry of Finance, and became effective on May 1, 2016. 7. Amendment Articles 4, 14-1 and co-promulgated on Dec 30, 2016 by Jiao Lu Tzi Order No. 10582005745 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 10504705930 of the Ministry of Finance, and became effective on Jan 1, 2017. 8. Amendment Articles 3,4,11,22 and co-promulgated on Nov 5, 2018 by Jiao Lu Tzi Order No. 10782004745 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 10704670220 of the Ministry of Finance, and became effective on Jan 1, 2019. 9. Amendment Article 4 and co-promulgated on Dec 4, 2020 by Jiao Lu Tzi Order No. 10982005095 of the Ministry of Transportation and Communications and Tai Tsai Shuei Tzi Order No. 10904688220 of the Ministry of Finance, and became effective on Jan 1, 2021.
Content：	Article 1 These Regulations are enacted according to Article 50-1 of the Act for the Development of Tourism. Article 2 An agency of the Ministry of Finance that is responsible for handling matters relating to VAT refund claims made by foreign travelers purchasing goods eligible for a VAT refund may engage a private business or businesses to handle such matters on its behalf according to the provisions of the

Government Procurement Act.

Article 3

The terms used in these Regulations are defined as follows:

1. Foreign traveler: Means a traveler who enters the Republic of China (ROC) on a non-ROC passport and has stayed within ROC territory for less than 183 days from the date of entry.

2. Authorized stores: Means a store that meets the requirements set out in Article 4, paragraph 1, and has entered into a contract with a Private tax refund operator, and has been approved for registration by the local competent tax authority of the place where the store is located.

3. Private tax refund operators: Means a private business that is engaged to handle matters relating to VAT refunds to foreign travelers according to the provisions of the preceding article.

4. Meet the minimum purchase amount to qualify for VAT refund: Means the total amount (VAT inclusive) of a purchase of Selected goods eligible for VAT refund at any single authorized store on any single day is NT$2,000 or more.

5. Selected goods eligible for VAT refund: Means any VAT taxable goods that can be carried out of the ROC by a foreign traveler, but not including the following:

(1) Items prohibited from being carried on board an aircraft or ship for safety reasons.

(2) Items in contravention of aircraft cabin restrictions.

(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.

6. Prescribed time period: Means the period of time from the day of purchase of Selected goods eligible for VAT refund to the day of the Selected goods eligible for VAT refund being carried out of the ROC, which shall not exceed 90 days. However for the Selected goods eligible for VAT refund that has been claimed VAT refunds through Authorized Downtown Refunds Service, the foreign travelers shall carry the Selected goods eligible for VAT refund out of ROC within 20 days from the date of claim.

7. Authorized Downtown Refunds: Means the VAT refunds to foreign travelers that being handled at a tax refund counter of the business place of an Authorized store established by a Private tax refund operator Private tax refund operator.

8. In-store small-amount VAT refund service: Means the total amount (VAT inclusive) of purchase of Selected goods eligible for VAT refund proceeded by any single authorized store authorized by and on behalf of a Private tax refund operator Private tax refund operator, to handle VAT refund and its advance payments to foreign travelers on any single day is less than NT$48,000.

Article 4

An authorized store selling Selected goods eligible for VAT refund shall meet the following requirements:

1. It is not in arrears on payment of any confirmed payable VAT, profit-seeking enterprise income tax, or administrative fine.

2. It adopts the use of electronic invoices.

The Private tax refund operator shall enter into a contract with an authorized store meeting the requirements set out in the preceding paragraph, and the Private tax refund operator shall submit the contract to the local competent tax authority of the place where the store is located and obtain the authority's approval before it issues to the store the Tax Refund Shopping (TRS) label for selling Selected goods eligible for VAT refund or authorize the store to use the foreign traveler VAT refund system (hereinafter, the "VAT refund system"). If the contract with the authorized store is rescinded or terminated, the Private tax refund operator shall promptly report to the local competent tax authority and forbid the authorized store from continuing to use the TRS label and VAT refund system.

The format of the label referred to in the preceding paragraph shall be designed and printed by the Private tax refund operator, and then shall be submitted to the Ministry of Finance for recordation.

An store that has not been use the electronic invoices before 31 December 2022, is not subject to the provisions of paragraph 1, subparagraph 2, and may enter into a contract with the Private tax refund operator to apply for becoming an authorized store. If, however, the authorized store fails to duly adopt the use of electronic invoices after 1 January 2023, its qualification for authorized store will be revoked by the local competent tax authority of the place where it is located.

Article 5

The Private tax refund operator that provides services relating to handling VAT refund claims made by foreign travelers may deduct a certain percentage from the refunded tax amount as a handling fee.

The percentage of the handling fee under the preceding paragraph shall be negotiated and determined by the agency of the Ministry of Finance and the Private tax refund operator in accordance with the provisions of the Government Procurement Act.

Article 6

The Private tax refund operator may authorize an authorized store in writing on its behalf to receive In-store small-amount VAT refund application made by foreign travelers and its advance payments.

The Private tax refund operator, in accordance with the provisions of the preceding article, authorizes stores to handle In-store small-amount VAT refund service and advance payments to foreign travelers, shall properly exercise the duty in the selection of the authorized store and in the supervision of its performance in accordance with these provisions.

The Authorized store may apply for return of VAT refunds it has advanced to the Private tax refund operator on a monthly basis, the application processes relating to such return shall be determined by the Private tax refund operator. The application period and the methods of fund returns relating to handling In-store small-amount VAT refund service and advance payments by the Authorized store may be determined by the agreements between the Private tax refund operator and the Authorized store.

Article 7

An authorized store shall post or hang the TRS label referred to in Article 4 in a conspicuous area at its place of business that sells Selected goods eligible for VAT refund before it may commence to handle the matters set

out in these Regulations.
Article 8
An authorized store shall issue separate uniform invoices for Selected goods eligible for VAT refund and in Selected goods eligible for VAT refund purchased together in one purchase by a foreign traveler.
When issuing a uniform invoice for Selected goods eligible for VAT refund, the authorized store shall truthfully record the following information:
1. The transaction date, product name, quantity, unit price, subtotal, tax classification of each item purchased, and the total amount of the purchase.
2. The last four digits of the alphanumeric code of his or her identification document/ passport and the words "VAT Refundable" shall be indicated in the area for remarks or a blank space of the uniform invoice.
Article 9
When a foreign traveler purchases Selected goods eligible for VAT refund that meet the minimum purchase amount to qualify for VAT refund, the authorized store, on the day of the purchase of the Selected goods eligible for VAT refund and in accordance with the claim of the foreign traveler, shall use the VAT refund system of the Private tax refund operator to issue, fill out, and transmit a VAT Refund Claim Form for Selected goods eligible for VAT refund Purchased by Foreign Traveler (hereinafter, the "VAT Refund Claim Form") that records the following information:
1. Basic information of the foreign traveler.
2. The year, month, and date of the foreign traveler’s purchase of the Selected goods eligible for VAT refund.
3. The alphabetic code numbers of each uniform invoice issued pursuant to paragraph 2 of the preceding article.
4. The product name, model number, quantity, unit price, subtotal, and refundable VAT amount of each piece of the Selected goods eligible for VAT refund, shall be recorded in the order of the goods shown in the uniform invoice issued pursuant to the preceding subparagraph. If classification are used in the uniform invoice instead of product names, both the classification and product names shall be recorded in the VAT Refund Claim Form.
When an authorized store receives a foreign traveler's request for issuance of a VAT Refund Claim Form, it shall first check the foreign traveler's identification document/passport and confirm the date of entry.
When an authorized store issues, fills out, and transmits a VAT Refund Claim Form pursuant to paragraph 1, except the In-store small-amount VAT refund application made by foreign travelers shall be handled pursuant to Article 11, it shall print out the form and affix its Uniform Invoice Seal on the form before delivering the form to the foreign traveler for retention. If the foreign traveler uses a carrier that has been submitted by the Private tax refund operator to the Ministry of Finance for approval and has been so approved, when the foreign traveler requests for issuance of a VAT Refund Claim Form, the authorized store may deliver to the foreign traveler a receipt instead of a VAT Refund Claim Form for retention.
Information relating to the handling fee deducted by the Private tax refund operator shall be disclosed in the VAT Refund Claim Form and receipt referred to in the preceding paragraph; other deducted fees, if any, shall

also be disclosed.
An authorized store may not accept an application for a VAT refund made by a foreign traveler if the purchase is one of in Selected goods eligible for VAT refund or the foreign traveler has breached the provisions of these Regulations and a note of such breach has been recorded in the VAT refund system.
The format of the VAT Refund Claim Form and receipt referred to in paragraph 3 shall be designed by the Private tax refund operator and then submitted to the Ministry of Finance for approval.
Article 10
When a foreign traveler applies a refund of the VAT paid on the purchase of the Selected goods eligible for VAT refund at the Authorized Downtown Refunds Service counter established by a Private tax refund operator in the business place of an Authorized store, he/she shall provide his/her international credit card issued by card issuer with the authorization from an international credit card organization, and shall authorize a Private tax refund operator to pre-deduct 7% of the total amount (VAT inclusive) of a purchase of Selected goods eligible for VAT refund as the security deposit of the Selected goods eligible for VAT refund being carried out of the ROC with the prescribed time period.
When a Private tax refund operator receives a foreign traveler's request for Authorized Downtown Refunds Service under the preceding paragraph , it shall handle according to the following requirements:
1. It shall check if the foreign traveler will be out of ROC within 20 days from the date of claim before receives a foreign traveler's request for Authorized Downtown Refunds Service. If it confirms the foreign traveler will not be out of ROC within 20 days from the date of claim, it shall ask such travelers to apply for a VAT refund through the Authorized Downtown Refunds Service or at an airport or seaport.
2. The balance amount shall be paid to foreign travelers after deducted the handling fee according to the refunded tax amount recorded in the VAT Refund Claim Form, together with the Uniform Invoice issued pursuant to paragraph 2, Article 8(remarked with “Authorized Downtown Refunds Claimed”), prepayment form of Authorized Downtown Refunds for foreign travelers (hereinafter, the "Authorized Downtown Refunds Prepayment Form ") and delivering them to the foreign traveler for retention.
3. Notify the foreign travelers that the VAT refund shall be returned in accordance with related provisions if the Selected goods eligible for VAT refund Purchased being unpacked, used or found exchange of goods without permissions, or not conform to the these Regulations under customs inspection.
4. Notify the foreign traveler that the Selected goods eligible for VAT refund shall be carried out of ROC within 20 days from the date of claim, and check with the refund service counter established by the Private tax refund operator at an airport or seaport for screen if the inspection is required by holding the Authorized Downtown Refunds Prepayment Form.
The format of the Authorized Downtown Refunds Prepayment Form referred to in the preceding paragraph shall be designed by the Private tax refund operator and then submitted to the Ministry of Finance for approval.
Article 11

When the Authorized store proceeds tax refunds for foreign travelers authorized by and on behalf of a Private tax refund operator if the total amount (VAT inclusive) of purchase of Selected goods eligible for VAT refund made by a foreign traveler at any single authorized store on any single day meets the requirements of In-store small-amount VAT refund service, and the foreign traveler makes such choice of service , it shall handle the matters according to the following methods in addition to the provisions of Articles 8 and 9:

1. It shall issue the VAT refund assessment certificate for the Selected goods eligible for VAT refund by the foreign travelers as recorded pursuant to Article 9 (hereinafter, the "VAT Refund Assessment Certificate "), affix its Uniform Invoice Seal and request the signature of foreign traveler on the form. In the case that the foreign traveler requests for issuance of a VAT Refund Claim Form , the signature is not required.
2. The Authorized store shall package the purchased Selected goods eligible for VAT refund purchased by the foreign travelers separately and notify the foreign travelers that the VAT refund shall be repaid in accordance with related provisions if the Selected goods eligible for VAT refund Purchased being unpacked, used or found exchange of goods without permissions.
3. The balance amount shall be paid to foreign travelers after deducted the handling fee according to the refunded tax amount recorded in the VAT Refund Assessment Certificate, together with the Uniform Invoice issued pursuant to paragraph 2, Article 8 (affixed with “In-store Small-amount VAT Refund Claimed”), VAT Refund Assessment Certificate and delivering them to the foreign traveler for retention.

The Authorized store shall not accept In-store small-amount VAT refund application from a foreign traveler under any of the following circumstances, and shall notify such traveler to apply for refund with the Private tax refund operator when departure:

1. Those fail to meet the requirements set out in subparagraph 8, paragraph 1 of Article 3.
2. The total amount (VAT inclusive) of purchase of Selected goods eligible for VAT refund that made In-store small-amount VAT refund by the foreign traveler during the single ROC traveling period is over NT 120,000.
3. The total amount (VAT inclusive) of purchase of Selected goods eligible for VAT refund that made In-store small-amount VAT refund by the foreign traveler during the multiple ROC traveling periods in the same year is over NT 240,000.
4. In the case of having no entry information in VAT refund system or an operational failure of the VAT refund system due to network interruption.

If a foreign traveler chooses to apply for VAT tax refund of Selected goods eligible for VAT refund to at an airport or seaport with a Private tax refund operator, an Authorized store shall handle these matters pursuant to Article 9.

Article 12

An authorized store shall also pay attention to the following matters when issuing a VAT Refund Claim Form pursuant to Articles 9 & 11:

1. The authorized store shall issue, fill out, and transmit the VAT Refund Claim Form or VAT Refund Assessment Certificate, strictly adhering to these provisions. It may manually issue a VAT Refund Claim Form only in the case

of an operational failure of the VAT refund system due to network interruption, or of a network connection failure through no fault of the authorized store, and it shall process the VAT Refund Claim Form adhering to paragraph 1 of Article 9 immediately after the network system is repaired.

2. The authorized store shall retain the foregoing VAT Refund Claim Forms and receipts and other relevant documents in accordance with the Regulations Governing the Management of Profit-Seeking Enterprise Account Books and Vouchers by Tax Collection Agencies.

Article 13

In the event that after an authorized store has sold Selected goods eligible for VAT refund, there occurs any circumstance such as a return, allowance, or exchange, the authorized store shall take back the originally issued uniform invoice and VAT Refund Claim Form or VAT Refund Assessment Certificate, and shall issue, fill out, and transmit a new VAT Refund Claim Form or VAT Refund Assessment Certificate pursuant to Articles 9 and 11. In the event of an overpayment of VAT refund, the authorized store shall deliver a payment notice form to and retrieve the overpaid VAT refund from the foreign traveler, and shall then surrender the VAT refund back to the public treasury on behalf of the foreign traveler.

If the circumstance under the preceding paragraph takes place after the departure of the foreign traveler from the ROC or the provisions referred in paragraph 1 of Article 11 applies, the originally issued VAT Refund Claim Form need not be taken back. In the event of an overpayment of VAT refund, the authorized stores shall deliver a payment notice form to and retrieve the overpaid VAT refund from the foreign traveler, and shall then surrender the VAT refund back to the public treasury on behalf of the foreign traveler.

Article 14

A foreign traveler departing the ROC carrying Selected goods eligible for VAT refund, excect has received refunds at tax refund counter of the Authorized Downtown Refunds Service established by a Private tax refund operator or In-store small-amount VAT refund from an Authorized store, may apply to the Private tax refund operator for a refund of the VAT paid on the purchase of the Selected goods eligible for VAT refund at an airport or seaport when departure. If, on the first departure after the purchase, the foreign traveler fails to apply for a VAT refund or applies for a VAT refund but the application is not approved, the foreign traveler may not subsequently apply for a VAT refund.

If a foreign traveler applying for a VAT refund pursuant to the preceding paragraph or paragraph 1 of Article 10 is screened and required to undergo a customs inspection, the foreign traveler shall present the following for the customs inspection: his/her entry/exit permit, the Selected goods eligible for VAT refund, the VAT Refund Claim Form or receipt under paragraph 3,Article 9, and the purchaser's stub of the uniform invoice or the certificate stub of the electronic invoice with the words "VAT Refundable" indicated.

When a foreign traveler applying for a VAT refund pursuant to paragraph 1 or paragraph 1 of Article 10 passes customs inspection or is screened and allowed to proceed without a customs inspection, the Private tax refund

operator shall print out a VAT refund assessment certificate and deliver it to the foreign traveler for his/her use in the VAT refund procedure. If the foreign traveler fails the customs inspection, the Private tax refund operator shall print out a VAT refund assessment certificate indicating the reason for the denied VAT refund, and deliver the certificate to the foreign traveler for retention. If the foreign traveler applies for a VAT refund pursuant to paragraph 1 of Article 10, the Private tax refund operator shall then retrieve the VAT refund back from the travelers.
When a foreign traveler applies for Authorized Downtown Refunds pursuant to paragraph 1 of Article 10, if the Prescribed time period for the Selected goods eligible for VAT refund being carried out of the ROC is overdue as provided in the proviso of subparagraph 6 of Article 3, or without undergoing the screen of refund system when departure, or directly departs without a customs inspection as required through screen , the security deposit provided by his/her credit card pursuant to paragraph 1 of Article 10 will not be returned .
When a foreign traveler is screened and required to undergo a customs inspection, if customs is unable to read the details of the foreign traveler's purchase of Selected goods eligible for VAT refund on the VAT refund system due to network interruption or for any other reason, the Private tax refund operator shall be responsible to confirm the details and reissue a VAT Refund Claim Form to the foreign traveler for his/her use in the customs inspection.
Information relating to the handling fee deducted by the Private tax refund operator shall be disclosed in the VAT refund assessment certificate referred to in paragraph 3; other deducted fees, if any, shall also be disclosed.
The format of the VAT refund assessment certificate referred to in paragraph 3 and paragraph 1 of Article 10shall be designed by the Private tax refund operator and then submitted to the Ministry of Finance for approval.
Article 14-1
Private tax refund operators shall file cash transaction report or suspicious transaction report thereof with the Anti-Money Laundering Division of the Investigation Bureau, Ministry of Justice,when they accept the case of tax refund above NT$500,000 or the case of suspicious transaction no matter the way they give the tax refund to foreign travelers with cash or non-cash; the above-mentioned situation also include the incompletion of the transaction.If private tax refund operators find the obvious, significant and urgent suspected money laundering transactions,shall report the case concerned to the Investigation Bureau, Ministry of Justice promptly by fax or other feasible means and follow it up with a written report in accordance with the above provisions
In case of any of the following situations, regardless of the amount , a private tax refund operators shall file a suspicious transaction report (STR) thereof with the Investigation Bureau, Ministry of Justice :
1. Where a foreign traveler is a terrorist or terrorist group as advised by the Ministry of Finance based on information provided by foreign governments, or a terrorist organization identified or investigated by an international organization against money laundering; or where the

transaction is suspected or bears reasonable reason to suspect to have been linked with a terrorist activity, terrorist organization or financing of terrorism.
2. Where the foreign travelers stay in Taiwan frequently during a period of time and process the large-amount VAT refund, are listed as the investigated target of a suspicious transaction ,who are deemed as irregular by the Investigation Bureau, Ministry of Justice under the investigation of the agency of the Ministry of Finance or the private tax refund operators.
The private tax refund operators may not accept an application for a VAT refund made by the foreign travelers if they are listed on the Sanctions list by Ministry of Justice in accordance with Financing of Terrorism Prevention and Control Law ,before they are announced to expulsion by Ministry of Justice.
Financial institutions are commissioned to handle VAT refunds to foreign travelers relating to the large-amount VAT refund or suspicious transaction report by the private tax refund operators, shall be in accordance with Money Laundering Control Act and Regulations Governing Cash Transaction Reports (CTR) and Suspicious Transaction Reports (STR) by Financial Institutions.
Article 15
If no data for a foreign traveler holding a manually issued VAT Refund Claim Form can be found in the VAT refund system, or the VAT refund system is not operating due to network interruption or for any other reason, the foreign traveler shall apply for a VAT refund directly with the Private tax refund operator.
When the Private tax refund operator receives an application made pursuant to the preceding paragraph, it shall confirm the accuracy of the information on the VAT refund application before it may carry out the VAT refund operations, except in the case of foreign travelers who have been screened in for customs inspection and have passed the inspection. The authorized store and the Private tax refund operator shall also complete the supplemental creation of the data file for the application as soon as possible.
Article 16
If a foreign traveler has been approved and paid for VAT refund , and he/she does not depart the ROC for any reason within the prescribed time period from the day of purchase of the Selected goods eligible for VAT refund, the foreign traveler shall pay back the VAT refund to, or withdraw the application for the VAT refund from, the Private tax refund operator.
Article 17
If a foreign traveler has been paid for the VAT refund, and he/she exchanges, consumes the Selected goods eligible for VAT refund or fails to carry them out of ROC within the prescribed time period, the foreign traveler shall voluntarily proceed with the return of VAT refund to the authorized store or Private tax refund operator.
If an authorized store or the Private tax refund operator finds out any breach of these Regulations by a foreign traveler, and he/she fails to return the VAT refund, the authorized stores or Private tax refund operator shall deliver a payment notice form to and retrieve the VAT refund from the

foreign traveler, and shall then surrender the VAT refund back to the public treasury on behalf of the foreign traveler.
The foreign traveler shall pay back the VAT refund referred to in the preceding paragraph before he/she may apply for a refund of the VAT paid on any subsequent purchase of Selected goods eligible for VAT refund.
The format of the payment notice form referred to in paragraph 1 shall be prescribed by the Ministry of Finance.
Article 18
The Private tax refund operator shall upload the data of the VAT Refund Claim Forms under Article 9 and the VAT refund assessment certificates under Article 11 & 14 to the Fiscal Information Agency of the Ministry of Finance on a daily basis.
Article 19
The Private tax refund operator shall exercise the duty of a good administrator to assign specific personnel to handle matters relating to security maintenance of the data in the VAT refund system for the purpose of ensuring the security of the VAT refund system.
The use of the taxation data referred to in the preceding paragraph by the Private tax refund operator or any authorized stores shall conform to the provisions of the Tax Collection Act, the Personal Information Protection Act, and other applicable information security laws and regulations. Any error, damage, loss, disclosure, or other illegal or inappropriate processing of such data shall be handled pursuant to the provisions of the Tax Collection Act, the Personal Information Protection Act, and other applicable laws and regulations.
Article 20
To apply for return of VAT refunds it has advanced, the Private tax refund operator shall submit, on a monthly basis, to the local competent tax authority documents relating to the advance payments of VAT refunds it has made to foreign travelers.
Article 21
The Private tax refund operator shall properly exercise the duty of management and oversight to plan measures for preventing possible errors. If, through the fault of an authorized store or the Private tax refund operator or its VAT refund system, an erroneous payment or overpayment of a VAT refund occurs, the amount of the erroneous payment or overpayment of the VAT refund that has been advanced by the Private tax refund operator will not be returned.
Article 22
An authorized store shall be obligated to assist in the following ways:
1. Enhance the training of its personnel.
2. Make its best efforts to promote greater awareness of VAT refunds among foreign travelers, notifying them that they shall depart the ROC carrying Selected goods eligible for VAT refund within the prescribed time period from the day of claim or the day of purchase, and the operational procedures for VAT tax refund and other matters they shall be complied with and noticed in these Regulations.
3. Retain all documents relating to VAT refunds for examination by the competent tax authority.
4. Report any discovery of foreign travelers engaging in fraudulent VAT

refund claims to the local competent tax authority and private tax refund operators.
5.Faithfully ask foreign travelers to present their identification documents/passports as proof of identity.
6. Write or print the names of the items purchased clearly and truthfully in the VAT Refund Claim Forms.
7. The competent tax authority may from time to time dispatch personnel to supervise the on-site operations of VAT refunds for the sale of Selected goods eligible for VAT refund at the authorized store, and the authorized store shall cooperate in and provide assistance with the supervision as instructed.

Article 23

When there is a change of the business address of an authorized store, the Private tax refund operator shall notify the local competent tax authority of the place where the authorized store relocates to, with a copy to the local competent tax authority of the place where the authorized store relocates from.

Article 24

An authorized store that wishes to terminate its handling of the matters relating to VAT refunds for the sale of Selected goods eligible for VAT refund may file an application with the local competent tax authority of the place where it is located. After the local competent tax authority has approved the application for termination, it shall notify the Private tax refund operator promptly of the termination.

Article 25

If any of the following circumstances applies to an authorized store, the local competent tax authority of the place where the authorized store is located shall revoke the qualification of the authorized store and notify the Private tax refund operator of the revocation:
1. The authorized store applies for cancellation of business registration or suspension of business.
2. The registration of the authorized store is voided or revoked by a competent authority, or the authorized store is ordered to suspend operations by a competent authority.
3. The authorized store arbitrarily ceases to operate its business.
4. The authorized store fails to meet the requirements set out in Article 4, paragraph 1.
5. The authorized store has rescinded or terminated its contractual relationship with the Private tax refund operator.
6. The authorized store manually issues a VAT Refund Claim Form in circumstances other than as permitted in Article 12, or fails to issue a VAT Refund Claim Forms in the manner required, or issues a VAT Refund Claim Form falsely, causing inspection difficulties for customs or other irregularities, and fails to correct the circumstance within the time limit specified by the competent tax authority when so notified.
An authorized store whose qualification is revoked for a cause specified in subparagraph 2, 3, or 6 of the preceding paragraph may not re-submit an application within 1 year.
When the local competent tax authority of the place where an authorized store is located notifies the authorized store to correct a circumstance

under paragraph 1, subparagraph 6 within a specified time limit, it shall also notify the Private tax refund operator by sending it a copy of the notice.

Article 26

After the Private tax refund operator receives the notification from the competent tax authority of the approved termination or revocation of the qualification of an authorized store under the preceding two articles, the Private tax refund operator shall promptly forbid the authorized store from continuing to use the TRS label and VAT refund system.

If the Private tax refund operator fails to handle the matter in compliance with the preceding paragraph, any advance payments of VAT refunds that it has made for Selected goods eligible for VAT refund that were sold after the termination or revocation of the qualification of the authorized store will not be returned.

Article 27

Unless otherwise provided in these Regulations, the provisions of these Regulations shall apply mutatis mutandis to travelers entering the ROC on travel documents, entry/exit permits, temporary entry permits, or ROC passport without personal ID No. recorded.

Article 28

A foreign traveler holding a temporary visitor permit may not apply for In-store small-amount VAT refund, unless the foreign traveler is departing from an international airport or international seaport, he may claim for the purchase of Selected goods eligible for VAT refund pursuant to Article 14.

Article 29

The implementation date of these Regulations shall be set jointly by the Ministry of Transportation and Communications and the Ministry of Finance.

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