Content

Title：	Regulations Governing the Refund of Commodity Tax Reduction Amount for Purchases of Refrigerators, Air Conditioners, and Dehumidifiers Ch
Date：	2019.06.13
Legislative：	Promulgated by Decree No. Tai-Tsai-Shui-10804579700 issued by the Ministry of Finance and Decree No. Jing-Neng-10804602600 issued by the Ministry of Economic Affairs on June 13, 2019.
Content：	Article 1 These Regulations are prescribed pursuant to Paragraph 3, Article 11-1 of the Commodity Tax Act (hereinafter referred to as “this Article”). Article 2 The terms used under these Regulations shall have the following definitions: 1. “Eligible electric appliances under this Article”: Refers to new refrigerators, new air conditioners, or new dehumidifiers that, as of the purchase date, are approved by the Bureau of Energy, Ministry of Economic Affairs as first- or second-grade of the energy-efficient levels listed in the energy efficiency rating management system, and have neither been purchased for resale nor been subsequently returned or exchanged. 2. “Purchase date”: Refers to the transaction date recorded on the uniform invoice or receipt obtained by the purchaser upon the acquisition of the eligible electric appliances under this Article. 3. “Seller”: Refers to the business entity that sells the eligible electric appliances under this Article to the purchaser. Article 3 A purchaser applying for a refund of the commodity tax reduction amount for the eligible electric appliances under this Article shall submit their applications to any National Taxation Bureau (including its branch bureaus, collection offices, and service stations) within six (6) months commencing from the day following the date stipulated below; late applications will not be accepted. 1. The day following the purchase date. 2. In the event that the purchaser exchanges an eligible electric appliance for another and the seller issues a new uniform invoice or receipt, the day following the purchase date recorded on such new uniform invoice or receipt. The National Taxation Bureau handling the application shall refund the

commodity tax amount in accordance with the Commodity Tax Refund Table for the Refrigerator, the Air Conditioner, and the Dehumidifier (attached).

For applications for the refund of the commodity tax reduction amount under Paragraph 1 approved by the National Taxation Bureau handling the application, the refund may be issued via direct deposit or a mailed check to the purchaser, in lieu of a written notice of approval.

Article 4

When applying for a refund of the commodity tax reduction amount, the purchaser shall file an application in the format prescribed by the Ministry of Finance, either via the internet or in writing, and submit it to the National Taxation Bureau along with the following documents:

1. A photocopy of the purchaser's national ID card, passport, or resident certificate shall be submitted if the purchaser is a natural person. However, this requirement is waived for applications filed via the internet.

2. A photocopy of the uniform invoice issued by the seller, or a photocopy of the receipt issued by the seller showing its business administration number if the seller is exempt from issuing uniform invoices, must be submitted; such uniform invoice or receipt shall specify the brand, product name, and product model. However, this requirement is waived where the purchaser provides the cloud invoice or electronic uniform invoice issued by the seller.

Where the application or the documents submitted by the purchaser fail to meet the requirements, the National Taxation Bureau handling the application shall notify the purchaser to make corrections within a specified period. If the corrections are not made within said period or remain incomplete, the application shall not be accepted, and the written application and relevant documents shall be returned.

Article 5

Where a purchaser returns the eligible electric appliances under this Article after receiving the refunded commodity tax reduction amount, the purchaser shall, within thirty (30) days from the day following the date on which the facts of the return occur, apply to the original National Taxation Bureau that approved the refund for a payment slip of the return of the commodity tax reduction amount and pay such amount into the government treasury. In the event that an application for the refund has been submitted but the commodity tax reduction amount has not yet been received, the purchaser shall, within thirty (30) days from the day following the date on which the facts of the return occur, complete an application in the format prescribed by the Ministry of Finance to withdraw the application and submit it to the National Taxation Bureau handling the application.

Where a purchaser exchanges the eligible electric appliances under this Article for another after the purchase, the matter shall be handled in accordance with the following provisions:

1. Where a purchaser has received the commodity tax reduction amount for the exchanged-out appliance and exchanges it for another eligible electric appliance under this Article, the purchaser shall, within thirty (30) days from the day following the date on which the facts of the exchange occur, apply to the original National Taxation Bureau that approved the refund for a payment slip of the return of the commodity tax reduction amount and pay such amount into the government treasury; furthermore, the purchaser shall apply to the same National Taxation Bureau for a refund of the commodity tax reduction amount for the exchanged-in electric appliance within the time limit stipulated in Paragraph 1, Article 3 and in accordance with the provisions of the preceding article. Where the commodity tax reduction amount for the exchanged-out appliance that should be repaid has not been repaid, the National Taxation Bureau handling the application may refund the difference to the purchaser or notify the purchaser to repay such difference via an issued payment slip, by offsetting the commodity tax reduction amount to be refunded for the exchanged-in appliance against the commodity tax reduction amount to be repaid for the exchanged-out appliance of the same purchaser.

2. Where a purchaser has submitted an application but has not yet received the commodity tax reduction amount for the exchanged-out appliance, and exchanges it for another eligible electric appliance under this Article, the purchaser shall, within thirty (30) days from the day following the date on which the facts of the exchange occur, complete an application in the format prescribed by the Ministry of Finance to withdraw the application for the refund of the commodity tax reduction amount for the exchanged-out appliance from the National Taxation Bureau handling the application, and shall apply to the same National Taxation Bureau for a refund of the commodity tax reduction amount for the exchanged-in electric appliance within the time limit stipulated in Paragraph 1, Article 3 and in accordance with the provisions of the preceding article.

Where a purchaser required to return the commodity tax reduction amount under the preceding two paragraphs fails to do so within the prescribed time limit, the original National Taxation Bureau that approved the refund shall refer the case for compulsory execution. Where a refund of the commodity tax reduction amount was obtained through fraud or other means not in compliance with the provisions of this Article, the original National Taxation Bureau that approved the refund shall issue a payment slip notifying the purchaser to repay the amount into the government treasury within fifteen (15) days; failure to return said amount within the period shall result in referral for compulsory execution.

The format of the payment slips referred to in the preceding three paragraphs shall be prescribed by the Ministry of Finance.

	Article 6 These Regulations shall take effect on the date of promulgation.
Attachments：	Commodity Tax Refund Table for the Refrigerator, the Air Conditioner, and the Dehumidifier.pdf

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