Content

Title：	Where foreign travelers carry the goods for which Business Tax has been refunded out of R.O.C. then carry into R.O.C. again, but do not apply for inspection, the procedures referred to in the Regulations Governing VAT Refund Claims by Foreign Travelers Purchasing Goods Eligible for VAT Refund shall be undertaken by Customs Ch
Date：	2012.04.18
Content：	**Where foreign travelers carry the goods for which Business Tax has been refunded out of R.O.C. then carry into R.O.C. again, but do not apply for inspection or intend to evade inspection, the procedures referred to in Item 1, Subparagraph 2, Paragraph 11, Article 5 of the Regulations Governing VAT Refund Claims by Foreign Travelers Purchasing Goods Eligible for VAT Refund shall be undertaken by Customs to verify whether penalties shall be imposed in accordance with Item 7, Paragraph 1, Article 51 of the Value-added and Non-value-added Business Tax Act.**