

## Guidelines for Claiming VAT Refund by Foreign Passengers Purchasing Goods Eligible for VAT Refund



Foreign passengers, who on the same day and from the same authorized TRS-labeled store purchase more than NT\$3,000 (VAT-inclusive price) of goods eligible for VAT refund and exit the Republic of China with the goods within thirty days from the date of purchase, may upon departure claim for refund on the VAT paid for the goods.

### I. Eligible Applicants:

Passengers who enter the R.O.C. with any of the following documents:

- (1) Passports of countries other than the R.O.C.
- (2) Travel documents
- (3) Entry/exit permits
- (4) R.O.C. passports without Personal ID. No. recorded

### II. Goods Eligible for VAT Refund:

Goods, subject to VAT in the R.O.C., purchased by eligible applicants as either carried-on and/or checked-in luggage on the same outward bound journey from the R.O.C., excluding:

- (1) Items prohibited to be carried on board of flight or ship for safety reasons (such as inflammables, pressure cans, corrosives, magnetic objects, toxic materials, explosives, suitcases or small handbags with anti-burglary alarm devices, strong oxidants, radioactive materials, and other objects deemed hazardous to flight safety according to the standards of the International Air Transport Association).
- (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) Consumables already completely or partially consumed in the R.O.C.

### III. Requirements for VAT Refund:

- (1) Goods must be purchased from authorized TRS-labeled stores.
- (2) Goods purchased must fall within the aforementioned scope of eligibility for VAT refund, and VAT-inclusive price of total accumulated purchases per day must be more than NT\$3,000 from the same authorized TRS-labeled

store.

- (3) Goods must be carried out of the country by eligible applicants within thirty (30) days from the date of purchase.

### IV. Procedures for Eligible Applicants to Obtain the "Application Form for Claiming VAT Refund by Foreign Passengers Purchasing Goods Eligible for VAT Refund" (hereinafter referred as the "Application Form for VAT Refund") When Purchasing Goods from Authorized TRS-labeled Stores:

- (1) Inform the clerk on making payments that a VAT refund shall be claimed for goods purchased upon departure from the R.O.C.
- (2) Present passport (travel document or entry/exit permit) to the clerk for recording of name and passport number on the receipt copy of the uniform invoices.
- (3) Eligible applicants, who on the same day and from the same authorized TRS-labeled store purchase more than NT\$3,000 (VAT-inclusive price) of goods eligible for VAT Refund, may submit the receipt copy of the uniform invoices to the designated counter located at the store for issuance of the "Application Form for VAT Refund". This form shall be used to claim for VAT refund with the Customs upon departure from the country.

### V. Return or Exchange of Goods before Departure:

In cases where eligible applicants, before departure from the R.O.C., return or exchange the goods for which the "Application Form for VAT Refund" has been issued, the eligible applicants must present the following documents to the original store at which the purchase was made for re-issuance of the "Application Form for VAT Refund":

- (1) The original uniform invoice
- (2) Application Form for VAT Refund

In cases where the total purchase amount of VAT inclusive price for goods eligible for VAT refund is less than NT\$3,000 on the date of returning or exchanging goods to the original

store, the applicant will become ineligible for VAT refund and the "Application Form for VAT Refund" shall not be re-issued.

### VI. In cases where the eligible applicants make further purchase of goods eligible for VAT refund after having obtained the Application Form for VAT Refund from the same authorized TRS-label store on the same day, the eligible applicants shall present the original uniform invoice and the Application Form for VAT Refund to the store for re-issuance of the "Application Form for VAT Refund".

### VII. Time and Location for Claiming VAT Refund:

- (1) Time: Upon exiting the country
- (2) Location: The "Foreign Passenger VAT Refund Service Counter" of the Customs Service located at the airport or seaport.

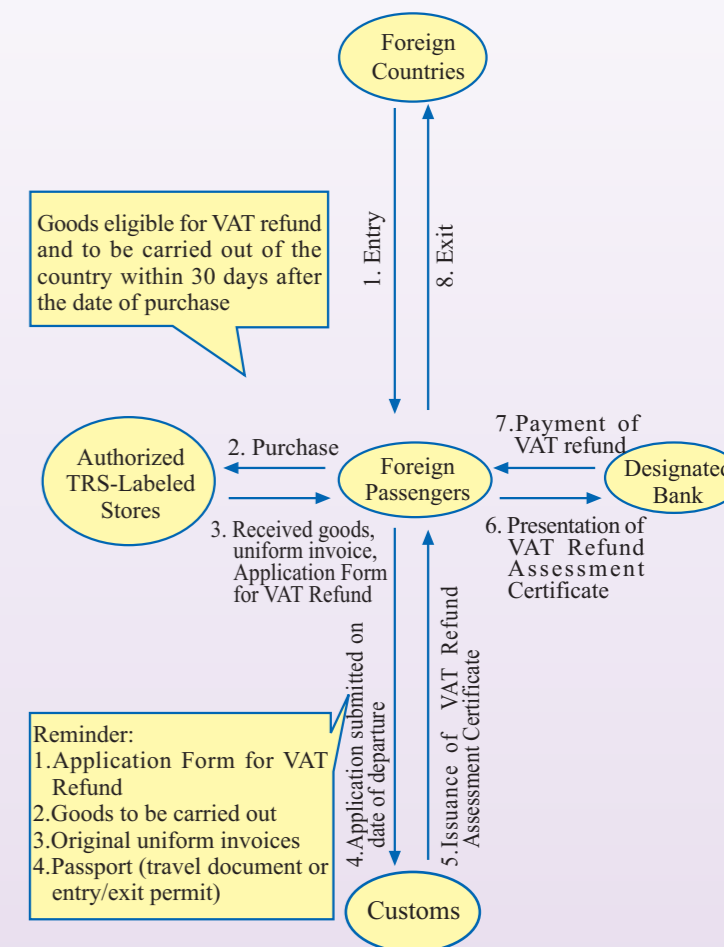
### VIII. Procedures for Claiming VAT Refund:

- (1) Present the Application Form for VAT Refund, the passport (travel document or entry/exit permit), the goods to be carried out of the country and the original copy of the uniform invoice to the Customs officers for verification and approval.
- (2) After verification, the Customs officers shall issue the "VAT Refund Assessment Certificate".
- (3) Present the "VAT Refund Assessment Certificate" to the designated bank located at the airport or seaport to receive the payment of the VAT refund.

### IX. Other requirements:

- (1) Due to the processing time needed for verification, please submit your application for VAT refund with the Customs' service counters located at the airport or seaport three hours before departure.
- (2) Application for a VAT refund submitted after the individual has departed the country will not be accepted.
- (3) The payment of VAT refund shall be in NT dollars.

### Procedures for Application for Claiming VAT Refund by Foreign Passengers Purchasing Goods Eligible for VAT Refund



#### NOTE

In case of any discrepancy between the English version and the Chinese text of this Statute, the Chinese text shall govern.