

## 退稅申請應檢視事項自我審核表

## Attachment 2 - Checklist of items for inclusion in the application for VAT refunds

應檢視事項 Check Item		是 Yes	否 No
1	<p>是否於參加展覽或臨時活動之初次入境日或 1 年期間屆滿後重新起算日起 18 個月內提出申請？</p> <p>Is this application being submitted within 18 months from the date of the first entry or starting date of the recalculation term following the expiration of the one-year period after engaging in the exhibitions or temporary business activities?</p>		
2	<p>申請書各欄項是否登錄完備？</p> <p>Are all the columns in the application complete?</p>		
	<p>是否依活動別登錄附表 1 — 從事參加展覽或臨時商務活動起訖期間、參與人員及應稅憑證明細表？</p> <p>Is the content of Attachment 1 - Detailed statement of the period of the exhibitions or temporary business activities, participating personnel and documentary evidence presented by activities?</p>		
3	<p>應稅憑證是否均為正本並於右下角依活動別編號？</p> <p>Is all of the documentary evidence original and is the activity number assigned in the lower right corner of each activity report?</p>		
	<p>應稅憑證所載交易日期是否均為參加展覽或臨時活動之初次入境日起算 1 年？</p> <p>Are the transaction dates on each item of documentary evidence within one year from the date of the first entry after engaging in the exhibitions or temporary business activities?</p>		
4	<p>申請退稅所購買之貨物或勞務是否均供從事參加展覽或臨時商務活動使用？</p> <p>Were the goods or services purchased for use in exhibitions temporary business activities?</p>		
	<p>申請退稅所購買之貨物或勞務是否均供本業及附屬業務使用？</p> <p>Were the goods or services purchased for the use of the principal or ancillary business operations?</p>		
	<p>申請退稅所購買之貨物或勞務是否均非供交際應酬、酬勞員工個人或自用乘人小汽車？</p> <p>Were the goods or services purchased NOT for the purpose of public relations, rewarding individual employees or passenger cars for personal use?</p>		

	<p>申請退稅所購買之貨物是否未依外籍旅客購買特定貨物申請退還營業稅實施辦法規定申請退稅？</p> <p>Were the goods purchased not included in claims for VAT refunds in accordance with “The Regulations Regarding the Claiming of VAT Refunds by Foreign Passengers Purchasing Goods Eligible for VAT Refund”?</p>		
	<p>是否檢附有效之申請人資格證明文件？</p> <p>Is the valid certificate of qualification of the applicant enclosed?</p>		
	<p>①委託申請者，是否檢附委任書及代理人身分證明文件？</p> <p>For application by agent, are the letter of attorney and the identity certificate of the agent enclosed?</p>	①	
	<p>②代理人收受退稅款是否於委任書敘明授權規定？</p> <p>Is the scope of the authorization for receiving the VAT refund specified in the letter of attorney?</p> <p>(自行申請者，免填)</p> <p>(Not required for application by the applicant)</p>	②	
5	<p>是否檢附參加展覽或臨時商務活動人員入、出我國國境資料之證明文件？</p> <p>Is documentation describing the sending of personnel to ROC and their participation in the exhibition or temporary business activities and the entry certificate of the first entry of each personnel enclosed?</p>		
	<p>是否檢附參加展覽或臨時商務活動之證明文件？</p> <p>Is documentation describing the exhibition or temporary business activities enclosed?</p>		
	<p>退稅款選擇「劃撥退稅」者，是否確實核對存款帳戶相關資料？</p> <p>Is the information related to the account for the deposit of the VAT refund selected for “VAT refund via remittance” correct?</p> <p>(為避免撥付錯誤，建議檢附存摺帳號影本或其他證明該存款帳戶之相關文件供參)</p> <p>(To avoid mistakes in the processing of remittance, provision of a photocopy of a passbook or other document related to the said deposit account is recommended.)</p>		

# 申請書及附表各欄登錄說明

## Detailed definition of terms used in the Application and Attachments 1 and 2

### 申請書部分 The Application

1. 「㉑申請人基本資料」欄：登錄申請退還加值型營業稅之外國事業、機關、團體、組織基本資料。

“㉑Applicant”: Enter the basic information of the foreign enterprise, institution, organization or association which is claiming a VAT refund.

(1) 「㉒名稱」欄：登錄名稱。

“㉒Name”: Enter the name of the applicant.

(2) 「㉓代表人」欄：登錄代表人姓名。

“㉓Representative”: Enter the name of the representative of the applicant.

(3) 「㉔地址」欄：登錄於各該國登記之地址。

“㉔Address”: Enter the address of the applicant registered in the country where the applicant is located.

(4) 「㉕E-mail」欄：登錄通訊之E-mail帳號。

“㉕E-mail”: Enter the e-mail address of the applicant.

(5) 「㉖國籍」欄：登錄國籍。

“㉖Nationality”: Enter the nationality of the applicant.

(6) 「㉗登記編號」欄：

“㉗Registration No.”:

a. 登錄經各該國政府核准稅籍登記或類似稅籍登記之編號。但依各該國稅法規定得免辦稅籍登記或類似稅籍登記及各該國政府未課徵營業稅或類似稅捐者填寫各該國政府核准登記或許可成立之編號。

Enter the taxation registration or similar taxation registration number approved by the country where the head office of the enterprise, institution, organization or association is located. However, in the case that such enterprise, institution, organization or association is exempted from taxation registration or similar taxation registration in accordance with the tax law of the country where its head office is located and there is no business tax or similar taxes levied in the country where its head office is located, enter the number of certificate of registration or permission for establishment approved by the competent authority of the country.

b. 檢附申請人經各該國政府主管稅捐稽徵機關核准稅籍登記或類似稅籍登記之資格證明文件（核發日起算1年內有效）。但依各該國稅法規定得免辦稅籍登記或類似稅籍登記及各該國政府未課徵營業稅或類似稅捐者，應檢附經各該國政府目的事業主管機關核准登記或許可成立之資格證明文件（核發日起算1年內有效）。

Enclose the certificates of qualification for taxation registration or similar taxation registration (effective for one year from the date of issuance) approved by the competent tax authority in the country where the head office of the enterprise, institution, organization or association is located. However, in the case that such enterprise, institution, organization or association is exempted from taxation registration or similar taxation registration in accordance with the tax law of the country in which its head office is located and there is no business tax or similar taxes levied in the country, the certificate of registration or permission for establishment (effective for one year from the date of issuance) approved by the competent authority of the country shall be enclosed.

(7) 「㉘聯絡電話」欄：登錄聯絡電話。

“㉘Tel.”: Enter the contact telephone number of the applicant.

(8) 「㉙聯絡人姓名」欄：登錄聯絡人姓名。

“㉙Name of Contact Person”: Enter the name of a contact person of the applicant.

2. 「②代理人基本資料」欄：登錄受外國事業、機關、團體、組織委託申請退還加值型營業稅之代理人基本資料，另應檢附委任書及代理人身分證明文件但外國事業、機關、團體、組織自行申請者，免登錄。

“② Agent”： Enter the relevant information of the agent appointed by the foreign enterprise, institution, organization or association for claiming a VAT refund on its behalf. The letter of attorney appointing the agent and the identity certificate of the agent shall be also enclosed. However, the said information is not required if the foreign enterprise, institution, organization or association applies by itself.

(1) 「(a)名稱」欄：登錄名稱。

“(a)Name”： Enter the name of the applicant.

(2) 「(b)代表人」欄：登錄代表人姓名。但代理人為自然人者，免登錄。

“(b)Representative”： Enter the name of the representative of the applicant.

(3) 「(c)地址」欄：登錄於各該國之所在地址。

“(c)Address”： Enter the address of the applicant registered in the country where the applicant is located.

(4) 「(d)E-mail」欄：登錄通訊之E-mail帳號。

“(d)E-mail”： Enter the e-mail address of the applicant.

(5) 「(e)國籍」欄：登錄國籍。

“(e)Nationality”： Enter the nationality of the applicant.

(6) 「(f)登記編號」欄：

“(f)Registration No.”：

a. 登錄經各該國政府核准登記或許可成立之編號；代理人為自然人者，登錄經各該國政府核發之身分證明編號（代理人為本國人應登錄身分證字號；非本國人應登錄護照號碼或其他身分證明編號）。

Enter the number of the registration certificate or permission for establishment approved by the country where the agent is located; for an individual, enter the identity certificate number issued by the country where the agent is located (ID No. for a local agent; Passport No. or other ID No. for a foreign agent)

b. 檢附代理人身分證明文件（例如法人登記證明、執行業務者執照或自然人身分證明等）。

The identity certificate of the agent (e.g., corporate registration certificate, professional practitioner license or ID of an individual, etc.) shall be enclosed.

(7) 「(g)聯絡電話」欄：登錄聯絡電話。

“(g)Tel.”： Enter the contact telephone number of the applicant.

(8) 「(h)聯絡人姓名」欄：登錄聯絡人姓名。

“(h)Name of Contact Person”： Enter the name of a contact person of the applicant.

3. 「初次入境日期」欄：登錄從事參加展覽或臨時商務活動之首批人員入境日期；另有再次入境情事，再次入境日期若在初次入境日期起算1年內之活動，可併同申請退稅。

“③ The date of the first entry”： Enter the entry date on which personnel participating in exhibitions or temporary business activities were first sent; in the case of re-entry, if the re-entry date is within the one-year period from the first entry, it will be allowed to apply for VAT refund together.

4. 「④應稅憑證金額總計」欄：登錄3. 「③初次入境日期」起算1年內取得申請退還加值型營業稅之憑證總金額。其計算方式係將每一附表之「⑫本次活動應稅憑證金額總計」彙加。本欄金額應與附表一活動編號1之明細表「⑬全部活動應稅憑證金額總計」欄金額相同。

“④ Total Amount of Purchases Included in the Documentary Evidence”： Enter the total amount of the purchases

included in the documentary evidence for within one year from “③The date of the first entry” for claiming a VAT refund. The amount is the sum of “⑫Total amount of purchases in the documentary evidence for this activity” in each attachment. The amount herein shall be identical to the amount specified in the list of the Attachment 1 – Activity Report No.1: “⑬Total amount of purchases in the documentary evidence for all activities”.

5. 「⑤申請退還加值型營業稅額」欄：登錄3. 「③初次入境日期」起算1年內取得得申請退還之加值型營業稅稅額。但稅額未達新臺幣(下同)5,000元者，無法申請退還。其計算公式如下：

“⑤ Amount of Refund of VAT for Which the Application is Made”: Enter the total tax amount of the purchases included in the documentary evidence for within one year from “③The date of the first entry” for claiming a VAT refund. However, such application is not allowed for a total tax amount less than NT\$5,000 (less than a total tax amount of NT\$2,500 within the period of 1st July to 31st December 2010). The formula for the calculation is as follows:

得申請退還活動期間內之加值型營業稅額＝應稅憑證總計金額（即「④應稅憑證金額總計」欄金額）÷（1+5%）×5%，幣別為新臺幣，元以下按四捨五入計算。  
The amount of the VAT eligible for VAT refund during the term of the activity shall = Total amount of purchases included in the documentary evidence (i.e., the amount in “④Total Amount of Purchases Included in the Documentary Evidence” column) ÷ (1 + 5%) × 5% in NT\$. In the case that the last figure of the amount of the VAT on purchases is less than one dollar of circulating currency, the rounding-off system shall be used in the calculation.

6. 「⑥退稅方式」欄：點選退稅匯款方式及登錄受款資料。

“⑥ Method of VAT Refund”: Select the method of the VAT refund and enter the details of the form in which the VAT refund should be sent or transferred to the applicant.

(1) 點選「劃撥退稅」者，應就「存入中華民國境內新臺幣存款帳戶」、「存入中華民國境內外幣存款帳戶」或「存入中華民國境外外幣存款帳戶」擇一點選（點選「存入中華民國境內、外之外幣存款帳戶」應登錄外幣幣別），並登錄申請人或代理人之往來金融機構資料（代理人受款部分應於委任書敘明授權規定）：

When selecting “VAT refund via remittance”, choose one of “Transfer of NT\$ directly to a domestic account”, “Transfer of foreign currency to a domestic account” or “Transfer of foreign currency to an account in a financial institution outside the ROC”, (enter the foreign currency if “Transfer of foreign currency to a domestic or foreign account” is selected), and also the corresponding financial institution of the applicant or agent (the scope of authorization including the amount payable to the agent shall be specified in the letter of attorney):

a. 「①名稱」欄：登錄受款金融機構之名稱。

“①Name”: Enter the name of the financial institution in which the account to which the VAT refund is to be remitted is held.

b. 「②代碼」欄：登錄受款金融機構之代碼，例如匯至美國之金融機構代碼為“ABA No.”；加拿大為“C.C. Code”；英國為“Sort Code”；歐洲地區為“IBAN SWIFT”；澳洲為“BSB No.”等。點選「存入中華民國境內新臺幣存款帳戶」者，免登錄。

“②Bank Code”: Enter the bank code of the financial institution in which the account to which the VAT refund is to be remitted is held. For example, the code for financial institutions in Australia is the “BSB No.”; for Canada, the “C.C. Code”; for the European area, the “IBAN SWIFT”; for the UK, the “Sort Code”; and for the US, the “ABA No.”, etc. No entry is required when selecting “Transfer of NT\$ directly to a domestic account”.

c. 「③地址」欄：登錄受款金融機構之所在地址。

“③Address”: Enter the address of the financial institution to which the VAT refund is to be remitted.

d. 「④戶名」欄：登錄申請人或代理人於受款金融機構往來之戶名。

“④Account Name”: Enter the account name in the financial institution of the applicant or agent.

e. 「⑤帳號」欄：登錄申請人或代理人於受款金融機構之帳號（為避免撥付

錯誤，建議檢附存摺帳號影本或其他證明該存款帳戶之相關文件供參)。

“⑥ Account No.”: Enter the account number in the financial institution of the applicant or agent (To avoid mistakes in the processing of the remittance, provision of a photocopy of a passbook or other document related to the said deposit account is recommended).

(2) 點選「支票退稅」者，應就「通知領取」或「郵寄送達」擇一點選。

When selecting “VAT refund via check”, select one of “by notice of pick-up” or “served by mail”.

a. 「①受款人」欄：登錄申請人或代理人之名稱（代理人受款部分應於委任書敘明授權規定）

“① Beneficiary”: Enter the name of the applicant or agent (the scope of authorization including the amount payable to the agent shall be specified in the letter of attorney).

b. 「②郵寄地址」欄：登錄申請人或代理人之受款送達地址。

“② Mailing address”: Enter the receiving address of the applicant or agent.

7. 「③聲明事項」欄：確認內容無誤並逐項勾選。

“③ Statement”: Check and confirm each item.

### 附表 1—從事參加展覽或臨時商務活動起訖期間、參與人員及應稅憑證明細表部分

Attachment 1 - Detailed statement of the period of the exhibitions or temporary business activities, participating personnel and documentary evidence

8. 「④活動編號」欄：登錄參加展覽或臨時商務活動之編號（例如：自初次入境日期起算 1 年內在中華民國境內從事 5 場展覽活動者，應分別登錄附表共 5 份，於每份附表依序編號 1、2、3、4、5）。

“④ Activity Report No.”: Enter the number of the exhibition or temporary business activity (if there are five exhibitions within the territory of the ROC within one year from the date of the first entry, five activity reports should be provided, respectively, and the numbers 1, 2, 3, 4, 5 should be assigned in order).

9. 「⑤活動起訖期間(自 年 月 日至 年 月 日)/活動入境日期：年 月 日」欄：登錄從事參加展覽或臨時商務活動取得應稅憑證所載交易日期之年度及其最初年月日與最終年月日，及活動人員入境日期之年月日，另應檢附前開活動及相關人員入境之證明文件。

“⑤ Term of the Activity (beginning and end dates)/The date of the first entry”: Enter the beginning and ending dates of the transactions specified in the documentary evidence acquired from engaging, and the date of the first entry of the personnel participating in exhibitions or temporary business activities. The related documents should be enclosed.

10. 「⑥參與人員」欄：登錄參加展覽或臨時商務活動人員之姓名及護照號碼，另應檢附其入、出我國國境資料之證明文件。

“⑥ Participating personnel”: Enter the name(s) and passport number of the personnel participating in the exhibition or temporary business activities. Documentation describing the sending of the personnel to the ROC and their participation in the exhibition or temporary business activities and the entry certificate of the first entry of each personnel should be enclosed.

11. 「⑦應稅憑證明細表」欄：登錄欲申請退還加值型營業稅之應稅憑證明細資料，另應檢附是類憑證正本及於憑證右下角依活動別編號（例如：自初次入境日期起算 1 年內在中華民國境內從事 2 場展覽活動，第 1 場活動（活動編號 1）檢附 5 張憑證正本，依序於憑證右下角編號 1-1、1-2、1-3、1-4、1-5；第 2 場活動（活動編號 2）檢附 3 張憑證正本，依序於憑證右下角編號 2-1、2-2、2-3）。

“⑦ List of documentary evidence”: Enter the list of the documentary evidence to be used in claiming the VAT refund. The original documentary evidence with the activity number assigned by activity in the lower right shall be enclosed (for example: if there are two exhibitions within the territory of the ROC within one year

from the date of the first entry, and where five documents are enclosed for the first exhibition < Activity Report No. 1 >, the said documents shall be assigned the numbers 1-1, 1-2, 1-3, 1-4, 1-5 in the lower right corner in order, and where three documents are enclosed for the second exhibition < Activity Report No. 2 >, the said documents shall be assigned the numbers 2-1, 2-2, 2-3 in the lower right corner in order).

- (1) 「**㉑**交易日期」欄：登錄憑證所載交易日期。  
“㉑Transaction date”: Enter the transaction date specified in the documentary evidence.
- (2) 「**㉒**憑證字軌號碼」欄：登錄憑證所載字軌號碼。但非屬統一發票之其他應稅憑證無字軌號碼者，得免登錄。  
“㉒Invoice No.”: Enter the invoice number given on the documentary evidence. Other documentary evidence without an invoice number and not considered as a uniform invoice is not required.
- (3) 「**㉓**品名」欄：登錄所購買貨物或勞務之名稱。  
“㉓Product”: Enter the name of the goods or services purchased.
- (4) 「**㉔**購買事由」欄：登錄所購買貨物或勞務之用途。  
“㉔Purpose”: Enter the reason for purchasing the goods or services.
- (5) 「**㉕**營業人名稱」欄：登錄銷售貨物或勞務之營業人名稱。  
“㉕Name of Business Entity”: Enter the name of the business entity selling the goods or services.
- (6) 「**㉖**營業人統一編號」欄：登錄銷售貨物或勞務之營業人統一編號。但非屬統一發票之其他應稅憑證無統一編號者，得免登錄。  
“㉖Uniform Business No.”: Enter the uniform business number of the business entity selling the goods or services. Other documentary evidence without a uniform business number and not considered as a uniform invoice is not required.
- (7) 「**㉗**金額」欄：登錄憑證所載品名屬得申請退還加值型營業稅之金額（例如：A 公司購買 2 項商品取得金額 3,000 元之應稅二聯式收銀機統一發票 1 張，其中購買員工私人用品 1,000 元不得申請退還加值型營業稅，購買供參展活動使用之廣告用品 2,000 元得申請退還加值型營業稅，該欄應登錄 2,000 元）。  
“㉗Amount”: Enter the VAT amount of the products specified in the documentary evidence eligible for application for VAT refund (in the case that a company purchases two products and obtains one duplicate uniform cashier invoice to an amount of NT\$3,000 where NT\$1,000, for the purchase of the individual employee, is not eligible for application for VAT refund, while the remaining NT\$2,000, used for advertisement related to an exhibition, is eligible for application for VAT refund. Therefore, NT\$2,000 shall be recorded in the said column).

12. 「**㉘**本次活動（編號\_\_）應稅憑證金額總計」欄：本附表（即同一活動編號）全部「**㉗**金額」欄總計。

“㉘ Total amount of purchases in the documentary evidence for this activity (Activity Report No. \_ \_ \_ )”: the sum of the total “㉗amount” in this attachment (i.e., the same activity number).

13. 「**㉙**全部活動應稅憑證金額總計」欄：將活動期間之每份明細表「**㉘**

本次活動應稅憑證金額總計」欄彙加，登錄於活動編號 1 之明細表。

“㉙ Total amount of purchases in the documentary evidence for all activities”: Enter the sum of “㉘Total amount of purchases in the documentary evidence for this activity” within the term of the activity in each activity report, in Attachment 1-Activity Report No. 1.

## 附表 2—退稅申請應檢視事項自我審核表部分

### Attachment 2 - Checklist of items for inclusion in the application for VAT refunds

14. 依臚列事項逐項檢視勾選。

Review and check each item.