

專案申請統一發票作廢、重開、留抵稅額申請書
Special Application for Canceling and Reissuing of Uniform
Invoice and Retaining Tax Overpaid for Offsetting

受文者：財政部 國稅局 分局、稽徵所、服務處
To: _____ Branch (Office or Service Station), National Taxation
Bureau of _____, Ministry of Finance

主旨：為 _____ 年 _____ 月銷售 貨物 勞務 開立統一發票，並已報繳營業

稅後經買受人退回原發票，另開發票專案申請准予 退還 留抵 重複
報繳之營業稅，請查照辦理惠復。

Subject: One of our clients returned an original uniform invoice issued for the
sale of goods services in (month) of (year) after we filed the
business tax, and we issued another uniform invoice to the client to
replace the original. Thus, we submit this special application for the
approval of the refund or offset of the duplicate payment of
business tax. Please note the above and kindly advise of your review
result.

說明：

Explanation:

一、查買受人 _____ 於 _____ 年 _____ 月
_____ 日購買 _____ 經依規定開立 _____ 年 _____ 月
_____ 日字軌號碼 _____ 統一發票，銷售額：_____ 元，
銷項稅額 _____ 元。

We verified the fact that the buyer (buyer's name and BAN)
purchased (name of the item/service purchased) on (month)
(day), (year), and that we issued a uniform invoice with an
alphanumeric code number _____ on (month) (day), (year)
with a sales amount of NT\$ _____ and an output tax of NT\$ _____.

二、茲據買受人因 _____ 於 _____ 年 _____ 月
_____ 日退回原開立統一發票，並另行開立 _____ 年 _____ 月
_____ 日字軌號碼 _____ 統一發票，銷售額：_____ 元，
銷項稅額 _____ 元，交付買受人。

Based on the fact that the buyer returned the originally-issued

uniform invoice on (month) (day), (year) due to (reason), we issued another uniform invoice with an alphanumeric code number _____ on (month) (day), (year) with a sales amount of NT\$_____ and an output tax of NT\$_____ to deliver to the buyer.

三、檢附收回之統一發票收執聯、扣抵聯及營業人申報銷售額與稅額繳款書正本計 _____ 份，請准予 退還 留抵 重複報繳之營業稅 _____ 元。

Attached are _____ documents, including the recovered retention and deduction copies of the uniform invoices issued with the business tax payment receipt for filing the return in the past period. Please approve the refund or offset the duplicate business tax payment of NT\$_____.

營業人名稱 (蓋章)

Business entity (Seal)

負責人姓名 (蓋章)

Responsible person (Seal)

統一編號

Business Administration Number

稅籍編號

Tax Serial Number

營業地址

Business address

聯絡電話

Contact telephone

申請日期

Application date

年
(year)

月
(month)

日
(day)