

**外國之事業機關團體組織在中華民國境內
從事參加展覽或臨時商務活動退還加值型營業稅申請書**

Application for VAT Refund to Foreign Enterprises, Institutions,
Organizations, or Associations Engaging in Exhibitions or Temporary
Business Activities within the Territory of the ROC

① 申請人 基本資料 Applicant	名稱 Name		國籍 Nationality	
	代表人 Representative		登記編號 Registration No.	
	地址 Address		聯絡電話 Tel.	
	E-mail		聯絡人姓名 Name of Contact Person	
② 代理人 基本資料 Agent	名稱 Name		國籍 Nationality	
	代表人 Representative		登記編號 Registration No.	
	地址 Address		聯絡電話 Tel.	
	E-mail		聯絡人姓名 Name of Contact Person	
③ 初次入境日期 The date of the first entry		年(Y) 月(M) 日(D)		
④ 應稅憑證金額總計(明細詳附表1) Total Amount of Purchases Included in the Documentary Evidence (See Attachment 1 for details)		新臺幣 NT\$ 元		
⑤ 申請退還加值型營業稅額 Amount of VAT Refund for Which the Application is Made		新臺幣 NT\$ 元		
⑥ 退稅方式 (請點選匯款方式及登錄受款資料) Method of VAT Refund (Check the form of payment and enter the information of the beneficiary)				
<input type="checkbox"/> 劃撥退稅 VAT refund via remittance <input type="radio"/> 存入中華民國境內新臺幣存款帳戶 Transfer of NT\$ directly to an assigned domestic account <input type="radio"/> 存入中華民國境內外幣存款帳戶 Transfer of foreign currency to a domestic account <input type="radio"/> 存入中華民國境外外幣存款帳戶 Transfer of foreign currency to an account in a financial institution (存入外幣存款帳戶者，其外幣幣別：) outside the R.O.C. (For deposit in a foreign currency account, the currency :)	撥入 金融機構 Transfer to Financial Institution	①名稱 Name		
		②代碼 Bank Code		
		③地址 Address		
	受款人 Beneficiary	④戶名 Account Name		
		⑤帳號 Account No.		

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<input type="checkbox"/> 支票退稅(以新臺幣為限)領取方式： VAT refund via check (NT\$ only) <input type="checkbox"/> 通知領取 By notice of pick-up <input type="checkbox"/> 郵寄送達 Served by mail	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">受款人 Beneficiary</td> <td style="width: 50%;"></td> </tr> <tr> <td style="text-align: center;">郵寄地址 Mailing Address</td> <td></td> </tr> </table>	受款人 Beneficiary		郵寄地址 Mailing Address	
受款人 Beneficiary					
郵寄地址 Mailing Address					

⑦ 聲明事項 (請確認內容無誤並逐項勾選)
Statement (Please confirm the content and check each item one by one)

- 申請人在中華民國境內無固定營業場所。
The applicant has no fixed place of business within the territory of the ROC.
- 申請人於本申請書登錄申請退還之增值型營業稅，確係在中華民國境內因從事參加展覽或差旅、人才培訓、考察、市場調查、採購、舉辦或參加國際會議、招商、交流、行銷說明會等臨時商務活動所支付。
The VAT specified in the application for refunds was paid for the purpose of engaging in exhibitions or business trips, manpower education, investigation of market conditions, performance of market research, purchasing of business-related goods, holding of or attendance at international conferences, generation of business, business interaction, holding of marketing seminars, and other such temporary business activities within the territory of the ROC.
- 申請人於本申請書附表登錄應稅憑證所載之品名，確係供本業及附屬業務使用，且非屬交際應酬、酬勞員工之貨物或勞務及自用乘人小汽車。
The goods or services specified in the documentary evidence recorded in the attachment were for the use of the principal and ancillary business operations and not for the purpose of public relations or reward to individual employees or for passenger cars for personal use.
- 上開聲明事項如有不實，申請人無異議歸還主管稅捐稽徵機關已退還之增值型營業稅。
In the case that there is any falsehood contained in the preceding statements, the applicant shall return the VAT refund to the competent tax authority.

一、 依據「增值型及非增值型營業稅法」第7條之1及「外國之事業機關團體組織在中華民國境內從事參加展覽或臨時商務活動申請退還增值型營業稅實施辦法」規定，茲檢附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(如附表1)、退稅申請

應檢視事項自我審核表(如附表2)暨相關附件，申請退還增值型營業稅。

1. According to Article 7-1 of the Value-Added and Non-Value-Added Business Tax Act” and “The Regulations Governing the Claiming of VAT Refunds for Goods and Services Eligible for VAT Purchased by Foreign Enterprises, Institutions, Organizations or Associations Engaging in Exhibitions or Temporary Business Activities within the Territory of the ROC”, an application for a VAT refund is hereby submitted with detailed statement(s) of the period of the exhibitions or temporary business activities, participating personnel and documentary evidence (see Attachment 1), checklist of items for inclusion in the application for VAT refunds (see Attachment 2), and related documents enclosed.

二、 本項退稅款如以外幣撥付者，同意按核定應退稅額扣除貨幣兌換與劃撥之手續費及其

他撥付相關費用後之餘額撥付。

2. For a VAT refund paid in foreign currency, it is agreed the payment shall be paid with a deduction for the amount of

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fees for exchange and remittance and other relevant expenses.

三、 其他補充說明：
3. Other supplementary details:

此 致 To

財政部 國稅局

National Tax Administration, Ministry of Finance

申請人 Applicant : (蓋章 Stamp/Seal)

代表人 Representative : (簽名 Signature)

代理人 Agent : (蓋章 Stamp/Seal)

代表人 Representative : (簽名 Signature)

申請日期 Date : 年(Y) 月(M) 日(D)

