

Attached table

method info	Tax Refund Service at Airports/Ports	On-site Small-amount Tax Refund	Designated Counter for Tax Refund Service
Where to apply	Tax refund service counters located at airports/ports	Designated TRS- labeled stores	Designated counters for tax refund
When to apply	Before you check in your luggage	On the purchase date	Within 20 days before departure
Specific time limits	Departure within 90 days from the purchase date.	Departure within 90 days from the purchase date.	Within 90 days from the purchase date and 20 days from the date tax refund application was filed.
Required documents for tax refund	1.Entry permit. 2.Invoices or E- invoices certificates. 3.The “Application Form for VAT Refunds”.	1.Entry permit. 2.Invoices or E- invoices certificates.	1.Entry permit. 2.Invoices or E- invoices certificates. 3.The “Application Form for VAT Refunds”. 4.International credit cards issued by designated by international credit card associations.
Note	Please arrive at the airport/port three hours prior to your departure time for tax refund application.	1. Travelers who have purchased goods costing less than NT\$48,000 (tax included) at any single authorized TRS-labeled store on the same day. 2.The following conditions do not apply to on-site small-amount tax refunds. Please claim your tax refund at the airport/port on the departure date: (1) The total purchase	1. Travelers have to make a security deposit payment with the credit card in advance (7% of the total purchase amount including tax, and please visit the E-VAT Refund machine or TRS Counter at the airport/port to verify whether the goods need to be examined by the customs before your departure. 2. Travelers who do not

		<p>amount has exceeded NT\$120,000 during one trip.</p> <p>(2) The total purchase amount has exceeded NT\$240,000 during multiple trips in a calendar year.</p>	<p>carry the goods out of the R.O.C. within 20 days from the date the VAT refund is claimed shall return the received VAT refunds at the Designated Tax Refund Service counters or at the airport/port.</p>
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