

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

The Application

1. “① Applicant” : enter the basic information of the foreign enterprise, institution, organization or association which is claiming a VAT refund.
 - (1) “@Name” : enter the name of the applicant.
 - (2) “ⓑRepresentative”: enter the name of the representative of the applicant.
 - (3) “ⓒAddress”: enter the address of the applicant registered in the country where the applicant is located.
 - (4) “ⓓE-mail” : enter the e-mail address of the applicant.
 - (5) “ⓔNationality”: enter the nationality of the applicant.
 - (6) “ⓕRegistration No.” :
 - a. Enter the business registration or similar business 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 business registration or similar business 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. Enclose the certificates of qualification for business registration or similar business 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 business registration or similar business 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) “ⓖTel.”: enter the contact telephone number of the applicant.
 - (8) “ⓓName of Contact Person”: enter the name of a contact person of the applicant.
2. “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) “@Name”: enter the name of the agent.
 - (2) “@Representative”: enter the name of the representative of the agent, except in the case where such agent is an individual person.
 - (3) “@Address”: enter the address of the agent registered in the country where the agent is located.
 - (4) “@E-mail” : enter the e-mail address of the agent.
 - (5) “@Nationality”: enter the nationality of the agent.
 - (6) “@Registration No.”:
 - a. 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. The identity certificate of the agent (e.g., corporate registration certificate, professional practitioner license or ID of an individual, etc.) shall be enclosed.
 - (9) “@Tel.”: enter the contact telephone number of the agent.
 - (7) “@Name of Contact Person”: enter the name of a contact person of the agent.
3. “@Term of the Activity”: enter the year and the beginning and ending months of the transaction dates specified in the documentary evidence acquired from engaging in exhibitions or temporary business activities.
 4. “@ Total Amount of Purchases Included in the Documentary Evidence”: enter the total amount of the purchases included in the documentary evidence for “@ Term of the Activity” for claiming a VAT refund. The amount is the sum of “@Total 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: “@Total amount of purchases in the documentary evidence for all activities”.
 5. “@ Amount of Refund of VAT for Which Application is Being Made”: enter the total tax amount of the purchases included in the documentary evidence for “@ Term of the Activity” 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:

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 「@ Total

Amount of Purchases Included in the Documentary Evidence \downarrow column) $\div (1 + 5\%) \times 5\%$ 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. “Ⓒ 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) 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. “ⒶName”: enter the name of the financial institution in which the account to which the VAT refund is to be remitted is held.
- b. “ⒷBank 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. “ⒸAddress”: enter the address of the financial institution to which the VAT refund is to be remitted.
- d. “ⒹAccount Name”: enter the account name in the financial institution of the applicant or agent.
- e. “Ⓔ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) When selecting “VAT refund via check”, select one of “by notice” or “served by mail”.

- a. “Ⓕ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. “ⒼMailing address”: enter the receiving address of the applicant or agent.

7. “ⒽStatement”: Check and confirm each item.

Attachment 1-Detailed statement of the period of the exhibitions or temporary business activities.

participating personnel and documentary evidence

8. “⑧Activity Report No.”: enter the number of the exhibition or temporary business activity (If there are five exhibitions within the territory of the ROC in the whole year, five activity reports should be provided, respectively and the numbers 1, 2, 3, 4, 5 should be assigned in order).
9. “⑨Term of the Activity (Year_____)”: enter the beginning and ending dates of the transactions specified in the documentary evidence acquired from engaging in exhibitions or temporary business activities. The related documents should be enclosed.
10. “⑩ Participating personnel”: enter the name(s) and passport number(s) of the personnel participating in the exhibition or temporary business activity. The certificate of arrival in and departure from the territory of the ROC should be enclosed for each person.
11. “⑪ 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 in the whole year, 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) “①Transaction date”: enter the transaction date specified in the documentary evidence.
 - (2) “②Invoice 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) “③Product”: enter the name of the goods or services purchased.
 - (4) “④Purpose”: enter the reason for purchasing the goods or services.
 - (5) “⑤Name of Business Entity”: enter the name of the business entity selling the goods or services.
 - (6) “⑥Uniform 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) “⑦Amount”: 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. “⑫Total amount of purchases in the documentary evidence for this activity (Activity Report No.)”: the sum of the total “⑨amount” in this attachment (i.e., the same activity number).
13. “⑬Total amount of purchases in the documentary evidence for all activities”: enter the sum of “⑫Total 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.

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

14. Review and check each item.