

Strategies for Three Types of Tax Refund Methods for Foreign Travelers' Shopping.

Method Item	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 luggage check-in	On the purchase date	Within 20 days before departure
Specific time limit	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 the tax refund application was filed.
Required documents for tax refund	1. Entry permit. 2. Invoices or E-invoice certificates. 3. The "Application Form for VAT Refunds".	1. Entry permit. 2. Invoices or E-invoice certificates.	1. Entry permit. 2. Invoices or E-invoice certificates. 3. The "Application Form for VAT Refunds". 4. International credit cards issued by international credit card companies.
Special Notice	To maintain the rights of travelers, please arrive at the airport/port three hours prior to 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 are not applicable to "on-site small-amount tax refunds". Please claim your tax refund at the airport/port on the departure date: (1) The total purchase amount has exceeded NT\$120,000 during one trip. (2) The total purchase amount has exceeded NT\$240,000 during different trips in one calendar year.	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 Customs before your departure. 2. Travelers who won't be able to carry the goods out of the R.O.C. within 20 days from the date which the VAT refund is claimed shall return the received VAT refunds at the Designated Tax Refund Service counters or at the airport/port.