

國稅	(稽徵機關) 外籍旅客購物退稅作業返還營業稅繳款書 (Form 40F) Bill for Returning of VAT Refunds by Foreign Passengers Purchasing Goods Eligible for VAT Refund 所屬年月份： 年 月	收據聯： 本聯經收款蓋章後，交繳款義務人收執。

原銷貨營業人統一編號：	稅籍編號：	名稱：
代繳營業人統一編號：	名稱：	代收返還稅款日期 Date of Return：
外籍旅客姓名：	護照號碼：	

繳回原因 Cause of Return	<input type="checkbox"/> 1 退換貨，發生日期： 年 月 日 Return/Replacement-/Date.	代繳營業人之經收人員蓋章 Seal of Salesperson ("Salesperson" indicates a person employed by an eligible store that is responsible for handling the VAT refund service and receiving returns.)
	<input type="checkbox"/> 2 特定貨物已於出境前轉讓、消耗或自購買日起未於 90 日內攜帶出境 The goods eligible for VAT refund have been transferred, consumed before departure or not been carried out of the country within 90 days from the date of purchase.	
<input type="checkbox"/> 3 當次入境後境內停留已達 183 日 It has been 183 days from the date of entry to Departure.		
<input type="checkbox"/> 4 其他：_____		
<input type="checkbox"/> 5 折讓，發生日期： 年 月 日 discount/Date.		

內容	原始退稅明細申請表 (現場小額退稅核定單) 編號： No. of Original VAT Refund Application Form or Small-amount VAT Refund Assessment Form					便利商店蓋章或 收款公庫及經收人員蓋章
	發票字軌號碼 Invoice Code	品名 Item	數量 Q'ty	金額(不含稅之銷售額) Sales Amounts	稅額 Amount of VAT	

應返還營業稅稅額 Amount of VAT Refund to Be Returned	備註欄
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說明：  
1、本繳款書適用於下列狀況：  
(1) 外籍旅客購買特定貨物，且已領取營業稅退稅款，事後辦理退貨 (或(5)折讓) 時，應由特定營業人向外籍旅客收回所領取之營業稅退稅款。  
(2) 已領取營業稅退稅款之外籍旅客，出境前已將該特定貨物轉讓、消耗或未於購買日起 90 日內將該特定貨物攜帶出境所繳回之營業稅退稅款。  
(3) 已領取營業稅退稅款之外籍旅客，當次入境後已達 183 日始出境，所繳回之營業稅退稅款。  
(4) 其他情況。  
2、繳款前請核對各項填報資料，如有不符，請修正資料後再重新列印繳款書，不得直接於繳款書上修改，以避免資料內容與條碼不符，致生爭議。  
3、繳納方式：請至代收稅款之金融機構繳納(郵局不代收)，稅額 2 萬元以下案件，可至統一(7-11)、全家、萊爾富、來來(OK)等便利商店以現金繳納。  
4、外籍旅客如已依規定繳回稅款者，請妥善保存本繳款書 (40F) 證明聯，以供未來辦理外籍旅客購物退稅相關業務證明使用。

Instructions to the shop：  
1、This bill is for the following use：  
(1) In the case where a foreign passenger returns goods ( or (5) discount ) eligible to claim a VAT refund at the store of purchase and on the purchase of which he/she had received such a refund from the store where the goods were purchased, such store shall collect the refund already received from the foreign passenger on such goods at the time of return.  
(2) In the case of the repayment of VAT by a foreign passenger who had previously claimed VAT refund on a purchase and transferred or consumed the goods before departure or did not carry them out of the country within 90 days of purchase.  
(3) In the case of the repayment of VAT by a foreign passenger who had previously claimed VAT refund on a purchase and did not depart from the country within 183 days.  
(4) Others  
2、Kindly verify all information before making payments; if the information is incorrect, please complete another one and do not make changes on the form in order to avoid any disputes.  
3、Payment may be made at any commissioned bank of the R.O.C. government treasury. In the case of total payment below NT\$20,000, such payment may be made in cash at 7-11, Family Mart, Hi-Life, and OK convenience stores.  
4、A foreign passenger who has already made payment in accordance with the rules should please keep this proof (40F) for the purposes of proving a tax refund by a foreign passenger in the future.

國稅	(稽徵機關) 外籍旅客購物退稅作業返還營業稅繳款書 (Form 40F) Bill for Returning of VAT Refunds by Foreign Passengers Purchasing Goods Eligible for VAT Refund	收款機構留存聯
	條碼區	代收明細
第 1 段：繳納期限 6 位 + 代收項目 (6AE)3 位 = 9 位	原銷貨營業人統一編號	
第 2 段：機關別 5 位 + BAN 8 位 + 流水號 6 位 (含大寫英文 1 位) = 19 位	稅目	
第 3 段：稅目細稅別 3 位 + 稅款類別 (2)1 位 + 檢查碼 1 位 + 繳納金額 10 位 = 15 位	原始退稅明細申請表 (現場小額退稅核定單) 編號	
	應返還營業稅稅額	
	代繳營業人之經收人員蓋章	便利商店蓋章或收款公庫及經收人員蓋章

國稅	(稽徵機關) <b>外籍旅客購物退稅作業返還營業稅繳款書 (Form 40F)</b> Bill for Returning of VAT Refunds by Foreign Passengers Purchasing Goods Eligible for VAT Refund 所屬年月份：                      年                      月	<b>證明聯 (Customer copy) :</b> 營業人代繳情況下，本聯交外籍旅客收執證明。 This copy is for the foreign passenger to prove the VAT refund has been paid back.
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代繳營業人統一編號：	名稱：	代收返還稅款日期 Date of Return：
外籍旅客姓名：	護照號碼：	

繳回原因 Cause of Return	<input type="checkbox"/> 1 退換貨，發生日期：                      年                      月                      日 The goods eligible for VAT purchased have been consumed or not Return/Replacement-/Date. <input type="checkbox"/> 2 特定貨物已於出境前轉讓、消耗或自購買日起未於 90 日內攜帶出境 The goods eligible for VAT refund have been transferred, consumed before departure or not been carried out of the country within 90 days from the date of purchase. <input type="checkbox"/> 3 當次入境後境內停留已達 183 日 It has been 183 days from the date of entry to Departure. <input type="checkbox"/> 4 其他：_____ (Please specify) <input type="checkbox"/> 5 折讓，發生日期：                      年                      月                      日 discount/Date.	代繳營業人之經收人員蓋章 Seal of Salesperson ("Salesperson" indicates a person employed by an eligible store that is responsible for handling the VAT refund service and receiving returns.)
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(2) 已領取營業稅退稅款之外籍旅客，出境前已將該特定貨物轉讓、消耗或未於購買日起 90 日內將該特定貨物攜帶出境所繳回之營業稅退稅款。

(3) 已領取營業稅退稅款之外籍旅客，當次入境後已達 183 日始出境，所繳回之營業稅退稅款。

(4) 其他情況。

2、繳款前請核對各項填報資料，如有不符，請修正資料後再重新列印繳款書，不得直接於繳款書上修改，以避免資料內容與條碼不符，致生爭議。

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(2) In the case of the repayment of VAT by a foreign passenger who had previously claimed VAT refund on a purchase and transferred or consumed the goods before departure or did not carry them out of the country within 90 days of purchase.

(3) In the case of the repayment of VAT by a foreign passenger who had previously claimed VAT refund on a purchase and did not depart from the country within 183 days.

(4) Others

2、Kindly verify all information before making payments; if the information is incorrect, please complete another one and do not make changes on the form in order to avoid any disputes.

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