## 外國廠商來我國從事參展等商務活動依互惠規定得申請 退還加值型營業稅之國家(地區)一覽表

## List of Countries/Areas with which Taiwan Offers Reciprocal Benefits to Foreign Exhibitors to Apply for VAT Refunds

下表所列國家(地區)之事業、機關、團體、組織在中華民國境內從事參加展覽等商務活動支付加值型營業稅得依加值型及非加值型營業稅法第7條之1及相關實施辦法規定本互惠原則申請退稅:

Enterprises, institutions, organizations, or associations of the listed countries/areas purchasing goods or services eligible for VAT for participating in such business activities as exhibitions, etc. within the territory of the ROC, may apply for VAT refunds based on the principle of reciprocity in accordance with Article 7-1 of "The Value-Added and Non-Value-Added Business Tax Act" and the related regulations of Taiwan.

序號	互惠國(地區)	生效日期
Serial No.	Countries/Areas	<b>Effective Date</b>
1	德國 Germany	2010/07/01
2	瑞士 Switzerland	2010/07/01
3	巴林 Bahrain	2010/07/01
4	香港 Hong Kong	2010/07/01
5	科威特 Kuwait	2010/07/01
6	澳門 Macao	2010/07/01
7	卡達 Qatar	2010/07/01
8	沙烏地阿拉伯 Saudi Arabia	2010/07/01
9	澳大利亞 Australia	2010/07/01
10	奥地利 Austria	2010/07/01
11	芬蘭 Finland	2010/07/01
12	法國 France	2010/07/01
13	愛爾蘭 Ireland	2010/07/01
14	以色列 Israel	2010/07/01
15	荷蘭 The Netherlands	2010/07/01
16	英國 UK	2010/07/01
17	斯洛維尼亞 Slovenia	2010/11/18
18	比利時 Belgium	2011/01/01
19	列支敦斯登 Liechtenstein	2012/01/01