

Supporting Required for Expense Claim in Taiwan



Ref Horizons Taiwan Tax ID & Entity details:

Horizons Global Technology Taiwan Ltd (台灣環球視野科技有限公司)

公司註冊/統一編號 Unified Tax ID: 90012246

Categories 報銷类目	Expense Items 報銷項目	Mandatory voucher for reimbursement supporting 必須提供的報銷單據與憑證		Remark
Business Travel 旅費	国内宿費 Hotels Lodges for Domestic Travel	- Preferably, uniform invoice to Horizons indicating the Unified Tax ID Number of mentioned as above - Or Receipt to Horizons Taiwan entity as Purchaser, but not any individual or other Corporate entity	應取得旅館業書有抬頭之統一發票（打Horizons統編）、普通收據或旅行業開立代收轉付收據及消費明細	
	出埠住宿（去往大陸港澳地區或海外） Hotel Lodges for outbound Travel to Mainland China, Hongkong Macau or Overseas	Regular bills in accordance with local laws and regulations	合乎當地法律法規的正规票據	任何以外幣為結算币种產生的差旅消費，員工申請報銷填寫台幣金額時，作為匯率轉換佐證， 1) 使用信用卡消費的，員工須提供信用卡賬單中，該筆消費的台幣扣款記錄。 2) 使用現金消費的，員工須提供對應的換匯記錄。
	乘坐飛機之旅費 Air Tickets for business Travels	Domestic Air Travel: ✓ Air passenger receipt(Electronic Ticket Receipt) ✓ Stamped Boarding Pass (The passenger's copy of the airline's	乘坐國內航線飛機之旅費，應以 ✓ 飛機票票根（或電子機票） ✓ 登機證為原始憑證； (其遺失上開證明者，應取具航空公司之搭機證旅客聯或其所出具	For any travel expenses settled in a foreign currency, when employees apply for reimbursement and fill in the amount in New Taiwan Dollars

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		<p><i>flight pass or the certificate issued by the airline, which includes the passenger's name departure, place of departure and fare, shall serve as a substitute in case of loss or misplacement of the aforementioned documents.)</i></p> <p><i>International Air Travel</i></p> <ul style="list-style-type: none"> ✓ Air passenger receipt (Electronic Ticket Receipt) ✓ Stamped Boarding Pass ✓ Ticket purchase certificate (or travel industry to issue a collection and transfer receipt) <p><i>If the ticket stub (or e-ticket) and boarding pass are lost, the passenger's copy of the airline's boarding pass or the certificate issued by the airline containing the passenger, date of departure, and departure point should be replaced; In case of a copy of the passport or other supporting documents providing sufficient evidence of leaving the country may be presented instead.</i></p>	<p>載有旅客姓名、搭乘日期、起訖地點及票價之證明代之。)</p> <p>乘坐國際航線飛機之旅費，應以</p> <ul style="list-style-type: none"> ✓ 飛機票票根 (或電子機票) ✓ 登機證與 ✓ 機票購票證明單 (或旅行業開立代收轉付收據) 為原始憑證 (其遺失機票票根 (或電子機票) 及登機證者，應取具航空公司之搭機證旅客聯或其所出具載有旅客姓名、搭乘日期、起訖點之證明代之；其遺失登機證者，得提示足資證明出國事實之護照影本或其他證明文件代之。) 	<p>(TWD), as supporting evidence for exchange rate conversion, they need to provide the following:</p> <ol style="list-style-type: none"> 1) For credit card users, employees must provide the TWD deduction record of that expense from their credit card statement. 2) For employees who make cash purchases, they must provide corresponding foreign exchange records issue by exchange institute
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	乘坐輪船旅費 Fare of Ferry Travel	Ferry ticket or the certificate issued by the shipping company	應以船票或輪船公司出具之證明為原始憑證	
	火車、汽車及大眾捷運系統之車資 Train, bus and mass transit fares	Ticket or receipt; The ticket stub or ticket purchase certificate to take the high-speed railway	車票或收據; 乘坐高速鐵路應以車票票根或購票證明為原始憑證	
	乘坐計程車車資 Taxi fares	Taxi fare receipt and Certificate by Taxi Carriers	准以經手人(即出差人)之證明為憑。但包租計程車應取具車行證明及經手人或出差人證明。	
	包車租賃 Passenger Vehicle Rental	Uniform invoice or receipt of car company	租賃之包車費應取得車公司(行)之統一發票(打Horizons統編)或收據為憑。	
	高速公路電子收費車道所支付之通行費 Tolls paid by electronic toll lanes on motorways	Cash receipt Or Relevant Tolls record download from E-tag Official Portal	高速公路通行費現金收據或E-tag 门户网站下载列印的通行費明細	
運費快遞 Express		Uniform invoice to Horizons indicating the Unified Tax ID Number of mentioned as above - Or Receipt to Horizons Taiwan entity as Purchaser, but not any individual or other Corporate entity	委託承攬運送業, 運送貨物支付之各項運送費用, 除鐵路運費外, 應取得該受託承攬運送業出具統一發票(打Horizons統編)為憑。	

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电话费 Phone bills		Phone bill shall be issued with a receipt on the letterhead of the telecommunications business; If the fee is paid by postal transfer, the transfer receipt with the postal book title and telephone number shall be obtained;	電話費應取得電信事業書有抬頭之收據；其以郵政劃撥方式繳費者，應取得郵局書有抬頭及電話號碼之劃撥收據；	
交际费 Entertainment Cost		<ul style="list-style-type: none"> - Preferably, uniform invoice to Horizons indicating the Unified Tax ID Number of mentioned as above - Or Receipt to Horizons Taiwan entity as Purchaser, but not any individual or other Corporate entity 	<p>在外宴客及招待費用，應以統一發票（打Horizons统编）為憑，其為核准免用統一發票（打Horizons统编）之小規模營利事業者應取得普通收據</p> <p>購入物品作為交際性質之餽贈者，應以統一發票（打Horizons统编）或普通收據為憑，其係以本身產品或商品餽贈者，應於帳簿中載明贈送物品之名稱、數量及成本金額。</p>	<p>EOR模式下员工请尽量避免产生不必要的交际费用。</p> <p>原则上员工在一个财政年度报销交际费的金额不得超过其全年总收入的1%</p> <p>*Please Employees under EOR arrangement should endeavor to minimize unnecessary entertainment expense.</p> <p>In principle, the maximum amount an employee can claim for social expenses in a financial year should not exceed 1% of their total annual income.</p>
Stationery & Subscribes 文具类 及書報雜誌		<ul style="list-style-type: none"> - Preferably, uniform invoice to Horizons indicating the Unified Tax ID Number of mentioned as above - Or Receipt to Horizons Taiwan 	文具用品支出之合法憑證，為統一發票（打Horizons统编），其為核准免用統一發票（打Horizons统编）之小規模營利事業者，應取得普	

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		entity as Purchaser, but not any individual or other Corporate entity	通收據。	
Training Cost 訓練費		- Preferably, uniform invoice to Horizons indicating the Unified Tax ID Number of mentioned as above	训练费支出之合法憑證, 為培训机构出具的一發票	

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報銷類目 Categories	報銷項目 Expense Item	必須提供的報銷單據與憑證 Mandatory Vouchers for Reimbursement Support		備註 Remark
特別類目 Special category	自用車油費、停車費、過橋費 Private Car Mileage Claim	1) Signed Horizons TW Private Card Itinerary with employee's confirmation of acceptance of all terms listed 2) Vouchers with total amount greater than the Mileage claimed -Preferably, uniform invoice to Horizons indicating the Unified Tax ID Number of mentioned as above -Or Receipt to Horizons Taiwan entity as Purchaser, but not any Individual or other Corporate entity * If the parking fee is collected on the roadside, it is not necessary to make another call Uniform number receipt can be used as official proof	1) 附件Horizons TW Private Card Itinerary 自用車使用行程單並簽字確認表示接受所有自用車公用條款 2) 應以統一發票（打Horizons 統編）為憑，其為核准免用統一發票（打Horizons 統編）之小規模營利事業者應取得普通收據。 總金額必須大於該筆報賬金額 如為路邊代收停車費，路邊代收之，無須另打統一編號收據即可作為正式憑證	如員工未能提供原始憑證和行程單，該筆報賬將不被以費用形式認可。 但看客戶仍可以以津貼（可變收入，非經常性收入）的形式對員工進行補貼，該津貼將被視為員工津貼補貼申報扣繳喔 If the employee fails to provide the original documentation and itinerary, the claim will not be accepted as an expense. However, the Client can still subsidize the employee in the form of allowances (variable income, non-recurring income), which will be regarded as the employee allowance for income taxes declaration and withholding

如果員工需要報銷（報賬）任何其他未被在上述提及的代墊付的費用，請聯繫通過Horizons 平台上的幫助小插件聯絡我們。

原則上以下費用將不被認可：

- 1) 開具給個人或者其他盈利事業的票據包括但不限於（統一發票，收據、送貨單等等）
- 2) 顯然與其他盈利事業實體（非台灣環球視野）有直接關聯的費用票據。

If an employee needs to be reimbursed (reimbursed) for any other expenses not paid on behalf of the person mentioned above, please contact us via the **Help widget** on the Horizons platform.

In principle, the following fees will not be recognized:

- 1) Vouchers issued to individuals or other profitable businesses include but are not limited to (uniform invoices, receipts, delivery notes, etc.)
- 2) Any purchase that are clearly directly related to other profitable business entities (other than Horizons).