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Guidelines for Reimbursement of Overseas

Business Travel Expenses

一、To regulate the reimbursement of travel expenses for civil servants of central government agencies (hereinafter referred to as "agencies") who travel abroad on official business, these guidelines are hereby established.

二、The term "official travel" as used in these guidelines refers to civil servants who have been approved by the head of their agency to travel abroad to perform the following tasks:

- (1) Visiting abroad at the formal invitation of foreign governments, private organizations, or international organizations.
- (2) Engaging in visits related to diplomatic needs.
- (3) Representing the government at international conferences or negotiations.
- (4) Conducting inspections or investigations abroad due to business needs.
- (5) Other official duties.

三、Personnel on official travel should, based on the nature of their tasks and actual needs, aim to minimize the duration of their trips. They must obtain approval from the head of their agency for their travel itinerary and duration before departure. Except for reasons beyond their control, they may not extend their stay abroad without prior approval.

四、Travel expenses for official travel are categorized into transportation expenses, living expenses, and office expenses, as follows:

- (1) Transportation expenses: Costs incurred for air, sea, and long-distance public land transportation.
- (2) Living expenses: Accommodation, meals, and incidental expenses.
- (3) Office expenses: Fees for travel procedures, insurance, administrative costs, gifts, and miscellaneous expenses.

The incidental expenses mentioned in item (2) include city train fares, city bus fares, city metro fares, personal credit card fees, laundry fees, tips, and other living-related

expenses.

The gifts and miscellaneous expenses mentioned in item (3) include gift expenses, entertainment expenses, taxi fares, and car rental fees.

五、Personnel on official travel who use graded transportation such as airplanes, ships, and long-distance public land transportation should follow these regulations based on the class of seats (cabins) available:

(1) Ministerial-level personnel and special envoys may travel in the highest class seats (cabins).

(2) Deputy ministerial-level personnel, ambassadors, envoys, permanent representatives, deputy permanent representatives, other specially appointed (dispatched) personnel, and those in the twelfth grade or above with full managerial allowances may travel in the second-highest class seats (cabins).

(3) All other personnel should travel in standard class seats (cabins).

Personnel listed in item (1) may designate one accompanying person to travel in the same class seats (cabins).

Personnel listed in item (2) who meet any of the following conditions may travel in the highest class seats (cabins):

(1) The flight only has two classes of seats (cabins).

(2) The flight does not have first-class seats (cabins) and the route is over four hours long.

(3) Deputy ministerial-level personnel on diplomatic missions representing the government or attending important international conferences.

六、Personnel on official travel who claim transportation expenses for air travel must provide the following documents:

(1) Ticket stubs or electronic tickets or other documents sufficient to prove the itinerary.

(2) Proof of purchase for international airline tickets or receipts from travel agencies or other documents sufficient to prove payment.

(3) Boarding pass stubs (including electronic boarding passes) or copies of passports proving the fact of travel or certificates of travel issued by airlines.

For transportation expenses other than those mentioned above, except for domestic travel expenses within the country, original receipts or receipts from travel agencies must be provided.

七、The daily living expenses for personnel on official travel abroad are determined by the Executive Yuan.

The division of daily living expenses is generally 70% for accommodation, 20% for meals, and 10% for incidental expenses.

八、 Personnel representing the government at international conferences or negotiations, designated hotels by the host organization, or traveling to areas with red travel warnings as recognized by the Ministry of Foreign Affairs, may claim actual accommodation expenses exceeding 70% of the daily living expenses for that area with receipts.

For joint inspections or exhibitions abroad with private enterprises, and ministerial-level personnel visiting abroad, if the accommodation arranged by the host organization exceeds 70% of the daily living expenses for that area, they may also claim actual expenses with receipts, but not exceeding the daily living expenses for that area.

Ministerial-level personnel traveling abroad may designate one accompanying person, and their accommodation expenses will be reimbursed according to the same standards with receipts.

- 九、 If personnel on official travel receive meals and accommodation or cash allowances from foreign governments, international organizations, or other sources, their living expenses will be reimbursed according to the following regulations:
- (1) If meals and accommodation are provided, and there are no other cash allowances or the cash allowances do not reach 10% of the daily living expenses for that area, they may claim or supplement 10% of the daily living expenses for that area as incidental expenses.
 - (2) If meals are provided but not accommodation, and there are no other cash allowances or the cash allowances do not reach 10% of the daily living expenses for that area, they may claim 70% of the daily living expenses for that area as accommodation expenses and may claim or supplement 10% of the daily living expenses for that area as incidental expenses.
 - (3) If accommodation is provided but not meals, and there are no other cash allowances or the cash allowances do not reach 10% of the daily living expenses for that area, they may claim 20% of the daily living expenses for that area as meal expenses and may claim or supplement 10% of the daily living expenses for that area as incidental expenses.

The term "other sources providing accommodation" refers to free dormitories, transit hotels, or overnight stays on transportation. The term "other sources providing meals" refers to meals included in the actual accommodation expenses or other registration fees reimbursed according to point 8. If meals are not provided for all three meals,

breakfast, lunch, and dinner expenses are calculated at 4%, 8%, and 8% of the daily living expenses, respectively, and the unprovided meal expenses may be supplemented.

On the day of return, living expenses are reimbursed up to 30% of the daily living expenses for that area.

十、 Personnel on official travel who are seconded to perform duties in their host country will have their transportation expenses handled according to these guidelines, and their living expenses will be reimbursed according to the following regulations:

(1) For travel within the host area (city), it is generally expected to be a day trip without accommodation, and living expenses will be reimbursed up to 20% of the daily living expenses for that area (city). If accommodation is necessary, except for the situations specified in point 8, living expenses will be reimbursed up to 90% of the daily living expenses for that area (city).

(2) For travel outside the host area (city), living expenses will be reimbursed up to 30% of the daily living expenses for that area (city). If accommodation is necessary, except for the situations specified in point 8, living expenses will be reimbursed within the daily living expenses for that area (city).

十一、 Personnel on official travel who stay in the same location for more than one month, except for representing the government at international conferences or negotiations, traveling to areas with red travel warnings as recognized by the Ministry of Foreign Affairs, or establishing embassies, representative offices, or consulates, will have their living expenses reimbursed according to the following regulations:

(1) For stays in the same location for more than one month but less than three months, from the second month onwards, living expenses will be reimbursed at 80% of the daily living expenses for that area.

(2) For stays in the same location for more than three months, from the fourth month onwards, living expenses will be reimbursed at 70% of the daily living expenses for that area.

十二、 If personnel on official travel are delayed beyond the scheduled travel days due to illness or accidents, they may claim daily living expenses with valid proof and approval from the head of their agency.

十三、 The travel procedures fees for personnel on official travel include passport fees, visa fees, yellow book fees, vaccination fees, foreign exchange fees, and airport service fees. All fees must be reimbursed with original receipts or receipts from travel

agencies.

十四、Personnel on official travel must obtain insurance and provide original receipts for reimbursement. The insurance items and coverage amounts will be determined by the Executive Yuan.

十五、Administrative expenses for official travel include necessary materials, registration, postage, translation, and shipping fees for performing official duties abroad. Personnel must obtain approval from the head of their agency for the estimated administrative expenses before departure and provide original receipts or receipts from travel agencies for reimbursement. If additional expenses are incurred due to business needs while abroad, they may be reimbursed with valid reasons and approval from the head of their agency.

十六、Personnel leading a delegation on official travel at the level of division chief or above may claim gift, entertainment, and miscellaneous expenses with original receipts according to the following amounts:

- (1) Ministerial-level personnel: Up to NT\$100,000 for trips less than 15 days; up to NT\$150,000 for trips of 15 days or more.
- (2) Deputy ministerial-level personnel: Up to NT\$60,000 for trips less than 15 days; up to NT\$90,000 for trips of 15 days or more.
- (3) Division chief-level personnel (including heads and deputy heads at the twelfth and thirteenth grades): Up to NT\$40,000 for trips less than 15 days; up to NT\$60,000 for trips of 15 days or more.

If the total number of delegation members exceeds six, gift, entertainment, and miscellaneous expenses may be claimed according to the amounts specified above, and an additional NT\$600 per person per day may be claimed for the seventh member and above with receipts.

Deputy ministerial-level personnel leading a delegation on official travel for tasks specified in points 二、(1) to 二、(3), and due to continuous visits to multiple countries or particularly important tasks, may claim gift, entertainment, and miscellaneous expenses without the limitations specified above with special approval from the competent authority.

Division chief-level personnel leading a delegation on official travel, if car rental is necessary and approved by the head of their agency, may claim actual car rental expenses with original receipts without the limitations specified above.

十七、Personnel on official travel who are not accompanying division chief-level

personnel or above may claim gift, entertainment, and miscellaneous expenses up to NT\$600 per person per day with original receipts.

If car rental is necessary and proof is provided that the car rental fee is less than the cost of long-distance public land transportation for the travel itinerary, they may claim actual car rental expenses with original receipts without the limitations specified above.

十八、Personnel on official travel who are sentenced to imprisonment or higher without the option of a fine, or who are not granted probation, or who are subject to suspension, dismissal, or removal from office, must be notified by their service agency to return to the country within one week. They may still claim living and transportation expenses, limited to the amount for returning within one week from the date of notification.

十九、Personnel on official travel must submit a detailed daily travel expense report along with relevant receipts to their agency for review within 15 days of completing their travel.

The calculation of travel expense dates and times, except for seconded personnel, should be based on domestic dates and times.

If personnel did not exchange foreign currency before departure, travel expenses should be reimbursed based on the Taiwan Bank's spot selling rate for US dollars on the day before departure (or the previous working day if it falls on a holiday). If registration fees were paid before departure, they may be reimbursed based on the actual exchange rate on the payment date. If the fees were paid by credit card, they may be reimbursed based on the credit card settlement exchange rate.

If the destination country does not use US dollars, the reimbursement of expenses with original receipts may be based on the local currency used, following the reimbursement method mentioned above. If there is no Taiwan Bank spot selling rate for that currency, the cash exchange rate will be used.

二十、Personnel from local government agencies, public enterprises, and overseas offices traveling to countries other than their host country will have their travel expenses reimbursed according to these guidelines.

二十一、Central government agencies may establish their own regulations for the reimbursement of travel expenses within the scope of these guidelines.

二十二、Travel expenses for personnel traveling to Mainland China, Hong Kong,

and Macau will be reimbursed according to these guidelines. The daily living expenses for personnel on official travel will be determined by the Executive Yuan.

二十三、After the revision of these guidelines, personnel on official travel who span the old and new regulations will apply the old regulations for the travel period under the old regulations and the new regulations for the travel period under the new regulations. However, if tickets and accommodation for the new regulation period were booked before the new regulations took effect, the old regulations may be applied. The expenses required after the revision will still be covered under the original budget of each agency.

國外出差旅費報支要點

一、為規範中央政府各機關（以下簡稱各機關）公務人員，因公出差至國外各地區，其出差旅費之報支，特訂定本要點。

二、本要點所稱出差，係指公務人員經機關首長核准出國執行下列任務之一：

- （一）應外國政府、民間團體或國際組織之正式邀請出國訪問。
- （二）應外交需要從事有關訪問。
- （三）代表政府出席國際會議或談判。
- （四）因業務需要出國考察或視察。
- （五）其他公務。

三、出差人員應視任務性質及事實需要，以儘量縮短行程為原則，於出差前簽報機關首長核准其出差行程及日數；除有不可歸責於出差人員之事由外，非經事先核准，不得延期返國。

四、出差旅費分為交通費、生活費及辦公費，其內容如下：

- （一）交通費：出差人員搭乘飛機、船舶及長途大眾陸運工具所需費用。
- （二）生活費：出差人員之住宿費、膳食費及零用費。
- （三）辦公費：出差人員出國之手續費、保險費、行政費、禮品交際及雜費。

前項第二款所定零用費，包括市區火車票費、市區公共汽車票費、市區捷運車票費、個人信用卡手續費、洗衣費、小費及其他與生活有關之各項費用。

第一項第三款所定禮品交際及雜費，包括禮品費、交際費、計程車費、租車費等費用。

五、出差人員搭乘分有等級之飛機、船舶及長途大眾陸運工具，按搭乘該班次座(艙)位之配置，依下列規定辦理：

- （一）部長級人員、特使，得乘坐最高等級座（艙）位。
- （二）次長級人員、大使、公使、常任代表、副常任代表、其他特任（派）人員、簡任第十二職等以上領有各該職等全額主管加給人員，得乘坐次高等級座

(艙)位。

(三)其餘人員乘坐基礎等級(標準)座(艙)位。

前項第一款所列人員得指定隨行人員一人，乘坐相同等級之座(艙)位。

第一項第二款所列人員符合下列情形之一者，得乘坐最高等級座(艙)位：

(一)搭乘班次僅分有二等級座(艙)位。

(二)搭乘班次未設有頭等座(艙)位且航(路)程四小時以上。

(三)次長級人員負有外交任務代表政府出訪或參加重要國際會議。

六、出差人員報支搭乘飛機之交通費，應檢附下列單據：

(一)機票票根或電子機票或其他足資證明行程之文件。

(二)國際線航空機票購票證明單或旅行業代收轉付收據或其他足資證明支付票款之文件。

(三)登機證存根(含電子登機證)或足資證明出國事實之護照影本或航空公司所開立之搭機證明。

前項以外交通費之報支，除本國境內依國內出差旅費報支要點規定辦理外，應檢附原始單據或旅行業代收轉付收據

七、各機關派赴國外各地區出差人員生活費日支數額表，由行政院另定之。

前項生活費日支數額之劃分，概以百分之七十為住宿費，百分之二十為膳食費，百分之十為零用費。

八、代表政府出席國際會議或談判經主辦單位指定旅館，或奉派赴外交部認定之國外旅遊紅色警示地區出差，其住宿費超過該地區生活費日支數額百分之七十者，得檢據覈實報支。

與民間企業共同赴國外考察、參展及部長級人員出國參訪，經主辦單位安排旅館，其住宿費超過該地區生活費日支數額百分之七十者，亦得檢據覈實報支。但最高以該地區生活費日支數額為限。

前二項部長級人員出國，得指定隨行人員一人，其住宿費依同標準檢據覈實報支。

九、出差由外國政府、國際組織或其他來源提供膳宿或現金津貼者，其生活費依下列規定報支：

（一）供膳宿，且無其他現金津貼或現金津貼未達該地區生活費日支數額百分之十者，得按日報支或補足該地區生活費日支數額百分之十之零用費。

（二）供膳不供宿，且無其他現金津貼或現金津貼未達該地區生活費日支數額百分之十者，得按日報支該地區生活費日支數額百分之七十之住宿費，並得按日報支或補足該地區生活費日支數額百分之十之零用費。

（三）供宿不供膳，且無其他現金津貼或現金津貼未達該地區生活費日支數額百分之十者，得按日報支該地區生活費日支數額百分之二十之膳食費，並得按日報支或補足該地區生活費日支數額百分之十之零用費。

前項所稱其他來源供宿，指住宿免費宿舍、過境旅館或在搭乘之交通工具歇夜；所稱其他來源供膳，指依第八點檢據覈實報支住宿費或其他報名等費用中已附帶供膳。

前二項所稱供膳未達三餐者，早、中、晚餐膳食費分別以生活費日支數額百分之四、百分之八、百分之八計算，得補足未供餐之膳食費。

返國當日，生活費按該地區生活費日支數額百分之三十限額內報支。

十、調用駐外人員在其駐在國出差執行業務，其交通費依本要點規定辦理，生活費依下列規定檢據覈實報支：

（一）出差於駐在地區（城市）範圍內者，以當日往返不住宿為原則，按該地區（城市）生活費日支數額百分之二十限額內報支；如有必要住宿旅館，除第八點所定情形外，按該地區（城市）生活費日支數額百分之九十限額內報支。

（二）出差於駐在地區（城市）範圍以外者，按該地區（城市）生活費日支數額百分之三十限額內報支；如有必要住宿旅館，除第八點所定情形外，於該地區（城市）生活費日支數額內報支。

十一、出差人員在同一地點駐留超過一個月者，除代表政府出席國際會議或談判，或奉派赴外交部認定之國外旅遊紅色警示地區，或籌開使領館、代表處或辦事處者外，其生活費之報支，應依下列規定辦理：

（一）在同一地點駐留超過一個月未逾三個月者，自第二個月起，按該地區生活費日支數額百分之八十報支。

（二）在同一地點駐留超過三個月者，自第四個月起，按該地區生活費日支數額百分之七十報支。

十二、出差期間，因患病或意外事故阻滯致超出預定出差日數，經提出確實證明，並經機關首長核准者，得按日報支生活費。

十三、出差人員出國之手續費包括護照費、簽證費、黃皮書費、預防針費、結匯手續費及機場服務費，均應檢附原始單據或旅行業代收轉付收據覈實報支。

十四、出差人員應辦理保險，並檢附保險費原始單據覈實報支；其保險之項目及保額，由行政院另定之。

十五、出差行政費，包括在國外執行公務所必要之資料、報名、註冊、郵電、翻譯及運費等費用。出差人員應於出國前，將預計支用之行政費，簽報該機關首長核准後，據以檢附原始單據或旅行業代收轉付收據報支。但在國外期間因應業務臨時需要，致超出原核定項目或費用者，經敘明理由，簽報機關首長核准後，得併同報支。

十六、出差率團人員職務在司處長級以上者，得按下列數額檢附原始單據報支禮品交際及雜費：

（一）部長級人員：未達十五日者，以新臺幣十萬元為限；十五日以上者，以新臺幣十五萬元為限。

（二）次長級人員：未達十五日者，以新臺幣六萬元為限；十五日以上者，以新臺幣九萬元為限。

（三）司處長級人員（含簡任第十二職等、第十三職等首長、副首長及主管）：未達十五日者，以新臺幣四萬元為限；十五日以上者，以新臺幣六萬元為限。

前項團員總人數超過六人者，禮品交際及雜費除按前項規定數額報支外，第七人以上得由率團人員按每人每日新臺幣六百元加計，檢據報支。

次長級以上人員率團出差，執行第二點第一款至第三款之任務之一，且因連續訪問多數國家，或任務特別重要，經專案報院級主管機關核准者，其禮品交際及雜費之報支，不受前二項規定之限制。

司處長級以上人員率團出差，如有租車必要，經機關首長核准者，得檢附原始單據覈實報支租車費，不受第一項及第二項規定之限制。

十七、出差人員非屬隨同前點司處長級以上人員出差者，得按出差日數每人每日新臺幣六百元總額度內，檢附原始單據報支禮品交際及雜費。

前項出差人員，如有租車必要且提出租車費較出差行程所需長途大眾陸運工具票價節省之證明文件者，得檢附原始單據覈實報支租車費，不受前項規定之限制。

十八、出差人員於出差期間受有期徒刑以上刑之宣告未准予易科罰金，或未同時諭知緩刑；或受休職、撤職、停職、免職處分者，其服務機關應通知其於一週內返國；出差人員仍得報支生活費及交通費，並以其接獲通知之翌日起算一週內返國之數額為限。

十九、出差人員於銷差之日起算十五日內依本要點所定各費，詳細分項逐日登載國外出差旅費報告表，連同有關單據，報各該機關審核。

出差人員報支出差旅費日期、時間之計算，除調用之駐外人員外，應以本國日期、時間計算。

出差人員出國前未辦理結匯者，出差旅費應以出國前一日（如逢假日往前順推）臺灣銀行賣出即期美元參考匯價為依據辦理報支。但須於出國前繳交報名等費用者，得以實際支付日匯價辦理報支，該費用以信用卡支付者，得以信用卡結算匯率辦理報支。

出差之國家倘非使用美元貨幣，檢附原始單據報支部分，得以當地使用之貨幣，依前項報支方式辦理；無臺灣銀行賣出該貨幣即期匯價者，以現金匯價為依據。

二十、各級地方政府機關與公營事業機構及駐外機構派赴駐在地以外國家出差人員，其國外出差旅費之報支，準用本要點之規定。

二十一、中央政府各主管機關得在本要點所定範圍內，自行訂定國外出差旅費支給規定。

二十二、赴大陸地區、香港及澳門出差旅費之報支，比照本要點規定辦理；出差人員生活費日支數額表，由行政院另定之。

二十三、本要點修正後，奉派出差人員跨越新、舊規定者，其於舊規定出差期間適用舊規定，於新規定出差期間適用新規定。但新規定生效前，已預訂新規定期間之機票、住宿，得適用舊規定。修正後所需經費，仍在各機關原列預算相關經費項下列支。