

TAX REFUND FOR VISITORS



As a non-resident of the European Union, a visitor to France is entitled to claim a 12 to 13% tax refund (value added tax or VAT) for eligible goods he takes home.

In order to enjoy the tax refund you must comply with a very strict procedure it is very important that you get your Tax Refund Form stamped by European Union Customs before you leave the European Union. It is also highly recommended that you arrive early at the airport or the train station to complete the procedure peacefully and do not miss your flight or train.

Eligibility (subject to government regulations):

- ✓ You must be a non-resident of the European Union. Your passport will attest of your country of residence.
- ✓ You must be over the age of 15 at the time of purchase of the goods.
- ✓ You must have remained in France six months or less over the past 12 months at the time of your purchase.
- ✓ Purchases must total more than 175.00 Euros made on the same day in the same store.
- ✓ Goods have to be exported within 3 months plus the month of purchase and refund form must be returned within 6 months of purchase.

The following goods are not eligible for tax refund:

- ✓ Food products and beverages
- ✓ Tobacco products
- ✓ Medicine
- ✓ Firearms (except smooth bore sporting and hunting guns and small hand-guns for target-shooting or for exhibition purposes)
- ✓ Unset precious stones
- ✓ Cultural property
- ✓ Automobiles, motorcycles, boats, planes, as well as their parts and accessories (but are eligible: car radios and cassette players as well as sports items such as bicycles and windsurfing boards)
- ✓ Purchases of a commercial nature (e.g. in such quantities that it is reasonable to believe they are not intended for your personal use)

How to get your tax refund :



- ✓ Prior to your purchase you should check with the store that it is participating in the tax refund scheme. There are currently more than 15,000 throughout France.
- ✓ After spending a minimum of 175.01 Euros, you will be issued a Tax Refund Form ("bordereau de détaxe") that you need to complete. It consists of two sheets to be signed by the retailer and yourself.

Please note that the person who made the purchases must be present when the Tax Refund Form is issued.



- ✓ When leaving a country or the European Union, the Tax Refund Form must be validated by European Union Customs within three months of the purchase, at either the airport, train station or border point. The purchased goods and the Tax Refund Form must be produced in the European country of final transfer before you leave the European Union.
- ✓ Before checking-in your luggage, present the Tax Refund Form together with your purchases, receipts, passport and transportation ticket for inspection by customs officials and have your Tax Refund cheques export validated.

Failure to present these items will result in cancellation of the forms and a possible fine.



- ✓ Upon validation of your form by Customs, if you have selected a cash reimbursement, please proceed to the Cash Refund Office in the airport, train station or border point.

For all other methods of reimbursement (bank cheque sent to your address or direct crediting of your credit card), you must post the pink sheet stamped by Customs within 6 months of the sale in the pre-paid T envelope provided and be sure to keep the other sheet as your customer copy.

In case your form has not been stamped by the Customs :

You may ask for regularisation. However you must be able to prove that you are not responsible for this. It is important to note that the procedure hereafter is very strict and is only accepted by the Customs if there is a genuine reason, neither 'lack of time' nor 'long queue' will be accepted.

In order to obtain the regularisation, you must send your request to a tax refund organisation or the Direction Générale des Douanes within 6 months of your purchase (see address below) together with the following documents:

- ✓ A stamped certification from the French Embassy: you must produce your purchase to the local French Embassy. If they validate the export, they will stamp your form (compulsory).
You will find details of the procedure at: www.ambafrance-sg.org/article.php3?id_article=1127
- ✓ A copy of your passport
- ✓ A copy of your plane ticket
- ✓ Your form (the original : Pink)
- ✓ An accompanying letter explaining the reason why you couldn't obtain the stamp the day you left Europe.

A fee equivalent to 18 euros per custom form will be charged.

Your request must be sent to an official tax refund organisation or:

Direction Générale des Douanes et Droits Indirects
Bureau F/1
23 bis, rue de l'Université
75700 Paris SP - France

The procedure is very strict and tedious but it is the only way to be refunded with a non stamped form according to the French laws.

Frequently Asked Questions

- ✓ If you leave France towards another EU country (including the UK) by road, train or air
 - ✚ you shall obtain the customs stamp in the last country that you are visiting in EU.
- ✓ If you are leaving France towards Switzerland
 - ✚ by road: show your purchases, Tax Refund cheques and passport to customs officials at the border crossing, and have your Tax Refund cheques stamped.
 - ✚ by train: show your purchases, your Tax Refund cheques and your passport to the Customs' officer who will board the train before the border crossing, to get your cheque stamped. In the case you cannot find a Customs' officer, you can get your cheque stamped at the nearest French custom office in the arriving railway station.