



VAT REFUND PROCESS IN FRANCE

Dear Traveller, you are a non-EU resident, 16 or over and have been in France for less than 6 months.

Under certain conditions, you can obtain a refund of the VAT paid on the goods purchased during your stay in France.

You must meet the following conditions:

- Purchase the goods from a retailer offering VAT refunds;
- Purchase goods for **personal use**;
- Purchase the goods on the same day in the same store at a **total cost of over €175** including VAT;
- Transport the goods back to your country of residence **by yourself**.



When leaving the country, ensure you have plenty of time to deal with the VAT refund formalities.

WHEN MAKING YOUR PURCHASE

HOW do I prove I am a non-EU resident?

NON-EU NATIONALS	EU NATIONALS RESIDENT IN A THIRD COUNTRY
Valid passport	Valid passport + consular registration card, Green Card, certificate of registration in register of French citizens abroad, etc.

WHAT DOCUMENT will the retailer give me?

Once you have made your purchase, the retailer will inform you of the procedure for obtaining a VAT refund and will provide you with an export sales form. By signing the form, you agree to comply with the necessary formalities to obtain your VAT refund.

WHEN LEAVING FRANCE

WHEN should I have my export sales forms stamped?

- Before the end of the third month following the month of purchase.
- When leaving the European Union from France.
- **Before checking-in your luggage** if you are leaving by aeroplane.

HOW do I get my export sales forms stamped?

You can have your forms for goods purchased in France stamped at any PABLO barcode reader. Just follow the instructions.

WHERE are the PABLO barcode readers located?

PABLO barcode readers are generally located near to Customs offices in international airports, ports and at border crossings.

HOW THE INTERACTIVE PABLO BARCODE READER WORKS

- 1 SELECT YOUR LANGUAGE**
Select one of the nine languages proposed on the touch screen.
- 2 SCAN THE BAR CODE**
Scan the bar code on your form using the reader.
- 3 OBTAIN CUSTOMS APPROVAL**
A green screen will appear with the message «**OK, form valid**»; this electronic approval is exactly the same as a Customs stamp. The approval process is complete. If a red screen appears, follow the instructions on screen.



Once your form has been scanned and approved, you can obtain a refund directly at a reimbursement window if there is one located at the exit point you are leaving from. Alternatively, you can opt for a refund via bank transfer. You should inform the retailer of your preferred option when purchasing the goods.

WHAT SHOULD I DO if there is no PABLO barcode reader at the exit point I am leaving from or if I have a foreign export sales form in my possession?

Go to the Customs counter at the exit point.



Customs may at any time check that you meet the VAT refund conditions. If you are subject to a Customs inspection, you must provide:

- ID confirming that you are a non-EU resident;
- Your travel ticket;
- The goods eligible for a VAT refund, which you must carry with you.

Failure to present the goods to Customs will result in your export sales form being cancelled and a possible fine.

YOU WERE UNABLE TO COMPLETE VAT REFUND FORMALITIES IN FRANCE

I was unable to complete the VAT refund formalities before leaving France¹.
Am I still entitled to a refund?

Yes, if you were prevented from completing the formalities for reasons attributable to the organisation of the Customs service (e.g. no officers present on-site, barcode readers unavailable for technical reasons, etc.).

To obtain a refund you must:

- obtain a receipt from the Customs service in your country of destination proving that you paid the taxes and duties in force for imports, if the amount of your purchases exceeds that country's customs and tax exemption levels;
- otherwise, just present the export sales form and the goods purchased to the French embassy or consulate in your country of residence to obtain a stamp or certificate.

Send your request for regularisation to the Customs service located at the French point of departure within six months of the date of purchase.

You must enclose with your request:

- A copy of an identity document proving that you are a non-EU resident;
- A copy of your travel ticket;
- The original export sales forms;
- The receipt provided by Customs in your country of residence, or a certificate/original export sales form stamped by the French embassy or consulate;
- A letter explaining why you were unable to complete the VAT refund formalities before leaving France or the EU. This letter must also include the date and time you left France.

What should I do if I leave the European Union via a Member State other than France?

You must ask the relevant authorities in this Member State to stamp your export sales forms and send them back to the French retailer who sold you the goods.

¹ In exceptional circumstances which must be explained in the request for regularisation.



To avoid committing an offence, consult/contact:

■ Internet sites: douane.gouv.fr/
rendezvousenfrance.com/

■ **Infos Douane Service** telephone advisers, who are all Customs officers, answer your questions on general customs matters:

— by telephone:

INFOS DOUANE SERVICE
0 811 20 44 44 Service 0,06 € / min
+ prix appel

Or from outside Metropolitan France
+ 33 1 72 40 78 50

— by email: ids@douane.finances.gouv.fr

■ Twitter: [@douane_france](https://twitter.com/douane_france)

This leaflet is in abbreviated form and is strictly for information purposes. It does not replace the relevant legislation.



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FOR PURCHASES IN FRANCE,
TAX REFUNDS
ARE MADE EASY
WITH THE PABLO
BARCODE READER

