



VAT REFUND PROCESS IN FRANCE

TIPS FOR MAKING THE REFUND PROCESS AS EASY AS POSSIBLE

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 exports sales forms stamped?

- Go to the French customs service at your exit point in France.
- No need for an envelope: if your export sales form was correctly scanned and approved, the retailer will be directly informed.

1 WHEN MAKING A PURCHASE, REMEMBER TO PRESENT YOUR IDENTITY CARD OR PASSPORT

The retailer must check your passport before producing an export sales form.

2 LOOK FOR THE PABLO OR DETAXE STICKERS

Tax free retailers normally display these stickers at the store entrance.

3 DO NOT WAIT UNTIL THE LAST MINUTE

Before you leave, give yourself enough time to find the Customs desk to have your form stamped. Customs desks are located at border checkpoints, international airports and main sea cruise terminals, for instance in Martinique, that of Pointe Simon in Fort-de-France.

4 HAVE YOUR FORM STAMPED BEFORE YOU CHECK-IN YOUR LUGGAGE

The French customs service may ask you to present the goods detailed in the export sales form. If your purchases are already in the hold, you will not be entitled to the VAT refund.



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:



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.



Direction générale des douanes
et droits indirects
General Directorate of Customs and Excise
11, rue des Deux Communes
93558 Montreuil Cedex
MAY 2019



TAX REFUNDS FOR YOUR PURCHASES IN FRANCE



© inica10 - Fotolia.com

