

## Information leaflet

# VAT REFUND for travellers who are residents of countries not belonging to the European Union (EU)

You can obtain a refund of the Value Added Tax (VAT) charged on goods purchased in mainland Spain or the Balearic Islands:

### IF you meet the following requirements

- Your habitual residence is outside the European Union (EU) (1).
- The goods were not purchased for commercial purposes, i.e., they were purchased on a one-off basis for your personal use or the personal use of a family member or to give as a gift and, due to their nature and amount, there is no reason to believe that they will be used in any commercial activity.

(1) Or in one of the following places: Büsingen, Helgoland, Channel Islands, Lake Lugano, Livigno, Mount Athos, Campione d'Italia, Åland Islands, Guadeloupe, Martinique, French Guiana, Réunion, Saint-Martin (French side), Canary Islands, Ceuta or Melilla.





**Remember that to receive the refund you must have with you:**

**The EDR (DIVA) forms**, to present for validation at the DIVA kiosk or, where applicable, at the customs office, as well as **the corresponding purchase invoices, your passport** and other **documents confirming your habitual residence outside the EU, the boarding card** for your air or sea travel and **the goods** for which you have requested the VAT refund.

## And if

- When making your purchase you provide the shop with proof of your identity and your residence outside the European Union and your purchases are documented in an invoice and in an electronic refund document (ERD/DIVA form).
- When departing from the EU, you are carrying the goods with you in your personal carry-on luggage (not your hold luggage). Do not forget to show the goods to customs if asked to do so.
- You leave the EU with the goods within three months of taking possession of them.

## And, lastly, if you present the electronic refund document (DER/DIVA) for validation

By electronic means, at the DIVA system interactive terminals (kiosks) (and/or at the customs offices) located in the airports, sea ports and at the points of exit on the international land borders of the Spanish mainland or the Balearic Islands.

Plan carefully to allow yourself plenty of time to complete the procedures necessary to obtain the VAT refund to ensure a stress-free departure from Spanish territory



PLEASE NOTE: the documents cannot be validated if you do not have the goods with you and fraudulent conduct may be penalized.

## TRAVELLERS RESIDENT IN THE CANARY ISLANDS, CEUTA OR MELILLA

In the case of travellers who are residents of the Canary Islands, Ceuta or Melilla, the electronic refund documents issued for purchases made in mainland Spain or in the Balearic Islands may be stamped manually upon entry into these territories at the stamping points set up for that purpose, or at the customs offices of these territories. The VAT refund may be obtained subject to payment of the respective taxes levied by the corresponding Autonomous Community or Autonomous City.

## PURCHASES MADE IN OTHER EU MEMBER STATES

Any forms and/or invoices corresponding to purchases made in other Member States that are taken out of EU territory via a port, airport or land border exit point must be presented and stamped manually by hand at the customs office of exit.



# FUNCIONAMIENTO DE LA PANTALLA TÁCTIL DEL TERMINAL «DIVA»

LANGUAGE SELECTION - Select one of the 10 languages offered on the touch screen.

SCANNING THE FORM - Scan the bar code on the form using the optical reader.

VALIDATION OF CUSTOMS - The system may generate one of the following messages:

## SCREEN - A

Screen displaying the message **“The tax free DIVA form has been stamped**. The VAT can be refunded. Go to the tax free operator or to the place where you made your purchases”.

You can now obtain the refund, either automatically in your account or on your card if this option has been facilitated, or by submitting proof of validation of the DIVA form to the shop or the authorized collaborating entity; or you may obtain a cash refund from the office that this entity may have established for this purpose at the airport, port or land border exit point.

**i** Bear in mind that, after receiving this message and completing all customs procedures, the goods must immediately be taken to your country of destination (outside the EU). Any fraudulent conduct to avoid meeting this obligation may be penalized.



## SCREEN - B

Screen displaying the message **“Validation of the tax free DIVA form requires additional controls**. Please go to the customs desk to complete the process”.

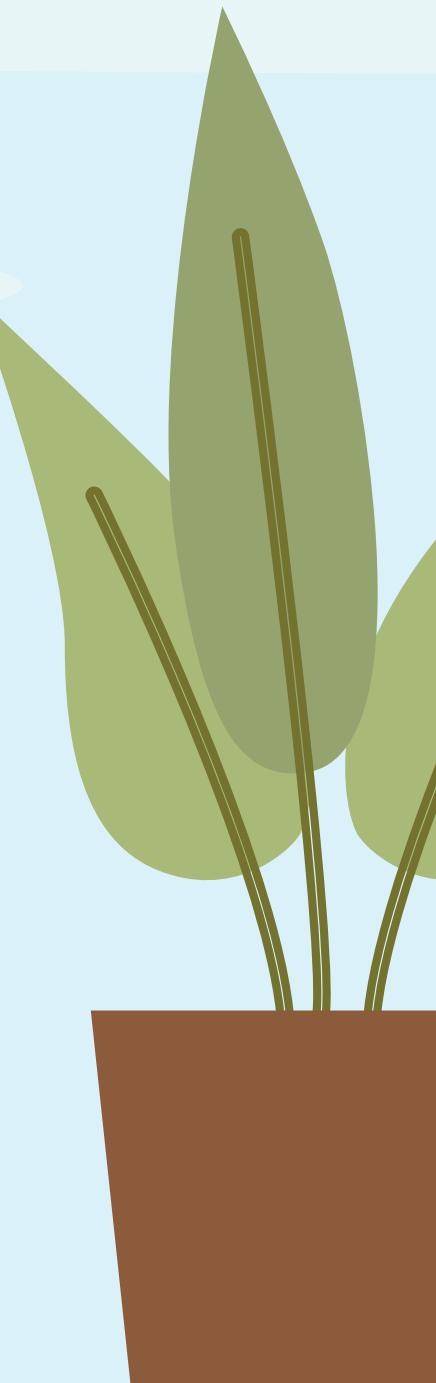
This message does not mean that the DIVA form has not been read correctly.



At any time, the customs office may verify that the traveller meets the conditions to receive the VAT refund. To this end, you must go to the customs desk for your goods and other documentation to be inspected.



If you do not report to the customs officials when you have been asked to do so, your request for a refund will be refused and you may be subject to a penalty.



## IF YOU HAVE NOT BEEN ABLE TO CARRY OUT THE CUSTOMS PROCEDURES IN SPAIN

Can I obtain a VAT refund even though I have not been able to go to the customs services to process it before leaving Spanish territory (mainland and Balearic Islands)?

No. This procedure is required by law as a prerequisite for obtaining the VAT refund.

What do I need to do if I leave the European Union through another EU Member State?

You must request the validation of your EDR (DIVA) forms from the competent authorities of the Member State through which you exit the European Union and subsequently send them to the Spanish retailer who issued them, or to the TAX FREE operator involved in the operation. If, due to error, the electronic document is scanned at a DIVA terminal, you must ask the customs authorities to reset the document to the initial status of the procedure.

**For further information please visit:**

[sede.agenciatributaria.gob.es](http://sede.agenciatributaria.gob.es)

**VAT refunds  
on travellers' purchases  
(DIVA)**



**(+34) 91 333 53 33**

