



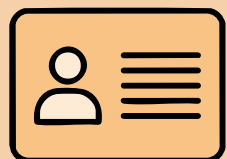
Has your application for a VAT refund on purchases been rejected? Find out why.

The system for requesting VAT refunds (DIVA) may reject your Tax Free application form for several reasons. These errors are frequent, but easy to avoid if you understand the process and have all the required documents before you start.

The most frequent reasons why applications are rejected and how to avoid problems during future travel:

Problems with the identification details of the traveller

Remember that only the person who made the purchase can request the VAT refund and take the purchased articles out of the European Union (EU).



Mismatch of identification details:

The identification details submitted by the traveller do not match those of the person who purchased the goods as they appear on the Tax Free form.



Transport of goods: The goods must leave the EU in the personal luggage of the traveller, and may not be transported by a third party.

Place of residence of the traveller

To be entitled to a VAT refund, you must be a permanent resident of a country or territory outside the European Union and be able to provide evidence



No evidence of a place of residence outside the EU: You have not provided sufficient evidence of residence in a non-EU country.



Residence in Spain: You are a registered as resident in Spain for tax purposes or appear in a municipal register of residents in Spain



Special circumstances for British citizens: You have a United Kingdom passport, but are resident in Northern Ireland (which is still part of the EU VAT territory).

GOODS DO NOT MEET REQUIREMENTS



Failure to present goods: Some or all of the goods are not presented to customs officers for checks prior to boarding or when checking in luggage.



Inaccurate description: The goods are not as described in the Tax Free form or the description does not allow an official to identify them.



Commercial shipping: Because of the nature or volume of goods, they are understood to be for commercial use rather than personal use.



ATTENTION: without merchandise there is no visa and fraudulent conduct may be sanctioned.

Deadlines and selected destinations

Remember that goods must leave the country intact and before the established deadline for the purchaser to be entitled to a VAT refund.



After the deadline: Goods leave the VAT territory of the EU more than three months after the purchase date (invoice date).



Prohibited usage: Goods are to be used to equip or provision private water-borne vessels or aircraft, which is not subject to VAT refunds



Goods already consumed or used up: The traveller has consumed or used up a large portion of the goods before leaving the customs territory of the EU.

Problems relating to the final destination



Invalid boarding pass: You have not submitted a valid, legible and comprehensible boarding pass indicating an immediate destination outside the VAT territory of the EU.



Connections within the EU: The goods will be transported to another airport within the EU, but no supporting documents have been provided for a subsequent direct connection to a third country outside the EU.

Other common mistakes



Wrong form: A Tax Free form is submitted that is not valid for the Spanish system for requesting VAT refunds (DIVA).



Traveller leaving the EU without the goods: The traveller leaves the European Union without the declared goods.



Wrong stamp: Invalid hand-stamping of documentation (by another customs authority) or mismatches between the date stamped and the date on the flight ticket

