As a traveler residing in a non-EU country, you are entitled to claim a VAT refund when the purchased goods are exported in an unused condition, outside the EU.

The minimum total purchase value with VAT per form (Tax Free Form), with enclosed receipt from a fiscal cash register for VAT reimbursement, is 200pln.

Easy as 1-2-3, just follow the simple steps below:

## 1. IN THE SHOP

Whenever you make a purchase, just ask for the Tax Free Form. Please make sure your name, address and passport number have been correctly entered on your form and a cash receipt is attached to it. The date at cash receipt and at Tax Free Form must be the same! Keep the form together with the leaflet.

## 2. CUSTOMS OFFICIALS

When leaving Poland respectively the EU, you have to show the goods (in an unused condition), Tax Free Form and passport to Polish/EU Customs officials to get your form stamped. This must be done no later than the last day of the 3rd month following the month of purchase.

## NO CUSTOMS STAMP = NO REFUND

## 3. REFUND POINTS

Finally receive your refund by cashing your Tax Free Form at our nearby Global Blue Customer Services or one of our partner refund points (the points' list you'll find at the leaflet). Please remember that the Tax Free Form must be cashed no later than 7 months after the month of purchase. The VAT amount is calculated after deducting a handling fee.

In Poland the legal regulations of Tax Free For Tourists are included in the Tax on Goods and Services and Excise Tax Act of Law (VAT Act of Law) with Minister's of Finance resolutions to that Act of Law. VAT Act of Law of 11 th March 2004 – Section 12, Subsection 6, article  $126 \div 130$  (Journal of Laws no. 54 item 535 with subsequent amendments).

For more details go to www.globalblue.com