

# Tax Free for Tourists



## TAX FREE FOR TOURISTS / TRAVELLERS

(tax refund of up to 23 % of the value of goods purchased at [Muke.com.pl](http://Muke.com.pl))

### 1. *Who can claim VAT Refund?*

- 1.1 Tourist who is a resident of countries outside of the European Union is eligible to VAT refund on purchased goods.
- 1.2 Minimum purchase amount, including VAT, entitling to obtain tax refund is PLN 200.00.
- 1.3 In order to obtain VAT refund, goods must be taken outside the territory of the EU in original package in hand luggage, what must be confirmed by a customs officer.
- 1.4 The goods must be taken outside the territory of the European Union at the latest by the last day of the third month following the month in which goods have been purchased.

### 2. *(Tax free) Shopping in store*

- 2.1 When doing shopping in store, ask the shop staff for issuing a Tax Free For Tourists Form.
- 2.2 Show to shop staff your passport or national ID card proving your residence outside the territory of The European Union.
- 2.3 Declare the way of a tax refund: cash or bank transfer
- 2.4 If you want to receive a tax refund by a bank transfer, give to a shop staff the full details of the bank: name of the bank, address, IBAN bank account number and SWIFT number.

### 3. *Ordering on line and picking up goods in our store.*

- 3.1 When ordering on line at our store [Muke.com.pl](http://Muke.com.pl), in section „Uwagi” (“Remarks”) enter your request for issuing a Tax Free Form.
- 3.2 When collecting purchased goods, show to a shop staff your passport or ID card and a shop staff will confirm the conformity of data. If you want to receive tax return to your bank account, provide full details of the bank: name of the bank, address, IBAN bank account number and SWIFT number.
- 3.3 Purchased goods together with Tax Free Form cannot be sent outside the territory of Poland. If you want to order goods online and collect ordered goods in other location than the address of our store (for example in the hotel), please contact us in order to agree the details concerning date and place of collecting the order.

### 4. *Shopping Online*

- 4.1 When ordering on line at our store [Odeo24.pl](http://Odeo24.pl), in section „Uwagi” (“Remarks”) enter your request for issuing a Tax Free Form.
- 4.2 Please send us a scan of your passport and the information as you receive a tax refund:
  - a) personally in cash - free of charge
  - b) bank transfer to an account in Poland - free of charge
  - c) transfer to an account in foreign bank - charge 50 PLN
- 4.3 In the case of transfer to the following account:
  - a) Polish bank - please send the bank account number
  - b) a foreign bank - please send the bank account number , bank details ( address ) , SWIFT number

Transfers currency execute as SHA type.

- 4.4 Purchased goods together with Tax Free Form cannot be sent outside the territory of Poland. If you want to order goods online and collect ordered goods in other location than the address of our store (for example in the hotel), please contact us in order to agree the details concerning date and place of collecting the order.

## **5. Customs Office**

5.1 When leaving the territory of the EU, show purchased goods in original package together with the Tax Free form with the attached receipt, your passport or national ID card to a customs officer.

**5.2 Remember: Absence of Customs Officer Stamp on the Tax free For Tourists Form means no possibility for tax refund.**

## **6. VAT Refund**

6.1 If you have requested a tax refund to the bank account, you also may send a Tax Free For Tourists Form together with the attached cash receipt to the address: Ikeda Group Sp. z o.o., ul. Braniborska 58-68, 53-680 Wrocław, Poland.

6.2 Refund to the bank account will be made within 7 (seven) business days from the date of receipt of the Tax Free For Tourists Form by Ikeda Group Sp. z o.o.

6.3 VAT refund is made in Polish Zloty (PLN). In case of refund to the bank account Ikeda Group Sp. z o.o. is not responsible for any extra charges for receiving foreign bank transfer charged by the bank of the recipient of the transfer / client.

6.4 You may claim for tax refund within 10 months from the date of taking goods outside the territory of the European Union.

6.5 The basic VAT rate in Poland is 23%.

6.6 Tax Free sale is being registered in dedicated customs IT system [www.granica.gov.pl/TaxFree](http://www.granica.gov.pl/TaxFree) by shop. Declared data will be verified while crossing the border of UE.

In Poland, rules concerning VAT refund for foreign travelers are regulated by the Act of 11 March 2004 on the tax on goods and services - Section XII, Chapter 6, Art. 126-130 (J. L. No. 54, item 535 as amended)