

B. YOU FLY FROM BRUSSELS AIRPORT (ZAVENTEM, BELGIUM) TO A COUNTRY OUTSIDE THE EUROPEAN UNION BUT YOU HAVE AN INTERMEDIATE STOP IN THE EU (TRANSIT FLIGHT), E.G. BRUSSELS-PARIS-NEW-YORK

There are **two options** :

1. You transport the goods in your **hold luggage**.
In this case, the check-in of the goods must take place in Brussels, Belgium. Follow the procedure described in A1.
2. You transport the goods in your **hand luggage**.
In order to obtain a VAT refund for the goods in your hand luggage, you must go to the local customs office in the transit airport where you will leave the EU (in this case : Paris).

HOW WILL VAT EVENTUALLY BE REFUNDED ?

In order to obtain the VAT refund, you must :

- return the invoice (stamped by customs) to your supplier who will refund the VAT to you, **or**
- take the Tax Free Form to a specialized company (e.g. in the airport of departure) which will provide an immediate, on-the-spot refund but which will charge commercial costs.

MORE INFORMATION ?

- Tel. : 0032 2 578 93 30 (every day between 8 a.m. and 8 p.m.)
- Website FPS Finance : www.fin.belgium.be > Particulieren > Internationaal > Reizen > Terugbetaling BTW



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Federal
Public Service
FINANCE

CUSTOMS AND EXCISES

VAT REFUND FOR EXPORT OF GOODS FROM BELGIUM TO A NON-EU COUNTRY

TAX FREE

CUSTOMS PROCEDURES APPLICABLE AT BRUSSELS AIRPORT (ZAVENTEM, BELGIUM)



When you leave the European Union (EU), you can request a VAT refund for goods purchased in the EU.

WHO ?

Only travellers having their place of residence outside the European Union can request the VAT refund.

WHAT ?

The goods concerned must be intended for personal use and taken by travellers in their personal luggage. This means that those goods may not have any commercial or professional purpose.

Also, the total value of the goods must exceed **125 Euro** (including VAT) per invoice.¹

WHEN ?

The VAT refund is exclusively permitted for goods exported at the latest at the end of the third month following the month in which they were purchased and received.

For example: On 15 January (invoice date), you purchase a watch. You wish to request a VAT refund for this watch. In such case, you must request this refund on 30 April at the latest and the watch must be exported.

METHOD OF PROCEEDING AT THE AIRPORT

A. YOU LEAVE THE EUROPEAN UNION DIRECTLY VIA BRUSSELS AIRPORT (ZAVENTEM, BELGIUM).

There are **two options** :

1. You transport the goods in your hold luggage

Before checking in your luggage, present yourself at the customs office in the departure hall.

Once there, you must show :

- your passport or identity card
- your air ticket or your boarding pass
- the invoice or the Tax Free Form
- the goods for which you request the VAT refund

Subsequently, you must store the goods in your luggage and check this luggage in immediately.

2. You transport the goods in your hand luggage

Take your goods in your hand luggage through the security check and passport control.

Subsequently, take your hand luggage to the nearest customs office.

Once there, show the documents and goods as described in point 1 ('You transport the goods in your hold luggage'). Customs will stamp your invoice or Tax Free Form for export purposes.

You fly to Norway, Iceland or Switzerland ?

You must present yourself with your hold luggage and hand luggage at the customs office in the departure hall before checking this luggage in.

Once there, you must show :

- your passport or identity card
- your air ticket or your boarding pass
- the invoice or the Tax Free Form
- the goods for which you request the VAT refund

Customs will stamp your invoice or Tax Free Form for export purposes.

¹ This minimum amount is applicable in Belgium.