



If your habitual residence is outside the European Union<sup>1</sup>,

you may—subject to certain conditions—obtain a refund of the Value Added Tax (VAT) charged on the goods that you purchased during your stay in **mainland Spain or the Balearic Islands**

**Prerequisites:**

- The goods must be purchased from a shop that offers the DIVA form (**this condition will be mandatory as of 1 January 2019**);
- The goods purchased must be for **personal use**, i.e. the purchases must be non-commercial in nature
- You must return to your country of habitual residence with the goods purchased within **three months** of the date of purchase.



Plan carefully to allow yourself plenty of time for the required procedures to ensure a stress-free departure from Spanish territory.

<sup>1</sup> Or in one of the following places: Büsingen, Ceuta, Helgoland, Canary Islands, Channel Islands, Lake Lugano, Livigno, Melilla, Mount Athos, Campione d'Italia, Åland Islands, Guadalupe, Martinique, Guiana, Reunión, Saint Martin (French side).

## PROCEDURE FOR OBTAINING THE VAT REFUND IN SPAIN

### AT THE MOMENT OF PURCHASE

**HOW can I prove that I am not a resident in Spain (mainland or Balearic Islands)?**

Residence in a country outside the European Union must be demonstrated by means of a valid passport, identity document, or any other legally admissible means.

**WHAT DOCUMENTATION should the retailer provide me with?**

Once you have made your purchase, the retailer will provide you with a DIVA FORM.

### WHEN LEAVING SPANISH TERRITORY

**WHEN should I validate the DIVA forms?**

Before the end of the third month following the month in which you purchased the goods, and upon leaving the European Union. Remember that you must take your purchases with you (and they must not be checked in with your luggage before the form is validated).

**HOW can I validate my DIVA form?**

You may validate your forms in Spain directly using the DIVA interactive terminals, without having to go through customs.

**WHERE can I find a DIVA interactive terminal?**

The DIVA interactive terminals can usually be found close to the customs offices at exit points from Spanish territory (international airports, seaports, and land borders).

## USING THE DIVA TERMINAL TOUCHSCREEN

### 1 LANGUAGE SELECTION

Select one of the 10 languages listed on the touchscreen.



### 2 SCANNING THE FORM

Scan the barcode on the form using the optical reader.



### 3 CUSTOMS VALIDATION

The system may issue one of the following messages:

\*Screen message stating **“The DIVA form has been stamped. The VAT can be refunded. Please go to the tax free operator or to the place where you made your purchase.”** You have obtained the necessary validation from customs and the procedure has been completed.



\*Screen message stating **“The DIVA form cannot be validated. Please go to the customs counter.”** You must go to the customs services office.



Once the validation by the DIVA terminal or by customs has been confirmed, you can directly obtain the corresponding refund from the TAX FREE operator, whose office is generally located on the other side of the security control. Alternatively, you may also request it from the shop where you made your purchases.

**What SHOULD I DO if there are no interactive DIVA terminals at my exit point from Spanish territory, or if my purchase was made in an EU Member State other than Spain?**

Go to the customs services office.

## Remember to take with you:



- Your passport.
- The invoices for your purchases and the DIVA form.
- The goods for which you are requesting the refund.  
(PLEASE NOTE: the invoices will not be stamped if you do not have the goods with you.)
- Your boarding card or travel ticket.

## 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, you cannot. This procedure is required by law as a prerequisite for obtaining the VAT refund.
- What should I do if I leave the territory of the European Union through an EU Member State that is not Spain?  
You must request the validation of your 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.



THIS BROCHURE IS PURELY INFORMATIVE, AND DOES NOT SUBSTITUTE ANY LEGAL TEXTS



Simplify the VAT refund on your purchases in Spain (EU) by using a DIVA interactive terminal sistema "DIVA"

