

## THE TAX RETURN REGULATIONS FOR BUYERS WHO DO NOT LIVE IN THE EUROPEAN UNION TERRITORY

TAX FREE is this the possibility of the return of the tax of VAT from bought goods and services in our shop by the persons who do not possess the place of solid residence on the territory of UE. The value of accomplished purchases in our shop in the given day has to top the sum of the gross **200 PLN**. Customers who would like to benefit from the above offer of the return of the tax ought to consider the following procedure TAX FREE:

1. To inform about this in the folded order in the field „Uwagi dla osoby realizującej zamówienie”. Moreover the customer has to fill in the information about the series, the number and name the country of passport or another document presenting the buyer identity. The „TAX FREE” documents are only given for prepaid orders.
2. Altogether with goods from our company the customer receives, after accomplishing the order, the fiscal cash desk receipt and the document „Zwrot VAT dla podróżnych TAX FREE FOR TOURISTS”.
3. „Zwrot VAT dla podróżnych TAX FREE FOR TOURISTS” results in the sum of the tax paid altogether with the purchased goods or service which he equals tax on the receipt from fiscal cash desk recording.
4. The document „Zwrot VAT dla podróżnych TAX FREE FOR TOURISTS” has to include information about the customer such as surname and name, address (country, locality, the name of street, the number of house or premises) and data included in passport or another document mentioned in point 3.
5. The customer clearly signs up in place dotted under his surname and name in the document „Zwrot VAT dla podróżnych TAX FREE FOR TOURISTS”.
6. Customers cross the border of the European Union altogether with the above mentioned documents.
7. While crossing the border of European Union customers should show goods and the receipt from the fiscal cash desk to customs officer in the intact state along with the document „Zwrot VAT dla podróżnych TAX FREE FOR TOURISTS”.
8. Customs officer has the duty to **stamp the document** „Zwrot VAT dla podróżnych TAX FREE FOR TOURISTS” and to **write place and the date of transportation**.
9. The document „Zwrot VAT dla podróżnych TAX FREE FOR TOURISTS” stamped by the customs officer of European Union and the written date and the place of transportation authorizes to the return of the tax of VAT.
10. Please use printed letters writing the number of the bank account in the format IBAN and the code SWIFT of the bank and point out the account on which the tax of VAT has to be passed on. There is a special place on the document „Zwrot VAT dla podróżnych TAX FREE FOR TOURISTS” to be filled in with the bank account number.

11. Please deliver the document on the address: **Zielony Krajobraz Sebastian Fotyniuk, Majdan ul. Trasa Lubelska 57A, 05-462 Wiązowna, POLSKA**, not later than in the last day of the third following month after the month in which the purchase took place.

12. Bought goods will be entitled to the return of the tax of VAT diminished by a commission of 2% of the returned sum but not smaller than **10 PLN**.

13. Customers keep the receipt from fiscal cash desk recording and do not send it back with other documents. Sending back the receipt will result in the lack of the possibility of complaint.

The law regulates the tax from goods and services and the excise tax in the Poland of the principle of the return of traveller VAT and executive recipes to the law - Ministry of Finance decree.

Law from 11 March 2004 about the tax from goods and services - XII Dział, 126 undressed 6, art. - 130 (Dz.U. No. 54 of p. 535 from późn. zm) and Ministry of Finance decree from the day 28 of March 2011 r. (Dz.U. Nr 68 of p. 361 2011r)