

VAT Free Sales Policy

Brown Thomas & BT2 Stores

17.05.16

VAT free sales are only offered to customers in specific circumstances, as outlined below, and certain information must be retained in order for these customers to be eligible. There are no circumstances other than those outlined below in which a customer is eligible to receive VAT free sales.

VAT Free Sales are offered to customers in the following circumstances **only**:

- 1. Customers who are permanent residents outside the E.U. and are shopping within Brown Thomas** may purchase VAT free only if the goods are shipped by Brown Thomas to the customer's address outside the E.U.

The customer **must** provide the following information to be eligible:

- Billing and Shipping address outside the E.U.
- Passport number
- Date of arrival – *must be no more than 6 months, or 181 days, prior to date of departure*
- Date of departure
- Signature on the 'Store Copy' receipt

- 2. Customers who request a Mail Order by phone and are currently situated in, and resident in, a country outside the E.U.** may purchase VAT free from Brown Thomas only if the goods are shipped by Brown Thomas to the customer's address outside the E.U.

The customer **must** provide the following information to be eligible:

- Billing and Shipping address outside the E.U.

- 3. Irish customers, such as Diplomats, with a valid VAT exemption form** (13B or 56B form) may purchase VAT free provided the 13B or 56B form is presented prior to purchasing and a photocopy of the form is retained. Goods, in this instance, are not required to be shipped and must be processed through the 'Irish VAT Free' function on the POS.

The customer **must** provide the following information to be eligible:

- 13B or 56B VAT exemption form

If a customer does not meet one of the above conditions, and cannot supply the required information, they may not avail of VAT free sales under any circumstances.

Team members are obliged to ensure that the customer is, to the best of their knowledge, genuinely eligible to receive a VAT free sale and in all cases, the Mail Order Policy and Procedure must be adhered to. In the event that a team member suspects that a customer may not be genuinely eligible to receive a VAT free sale, they may ask the customer for proof of the details supplied, or contact a Department Manager.

Business Controls analyse and verify all VAT free transactions on a weekly basis. Failure to follow the correct procedures may result in disciplinary action, up to and including dismissal.

Frequently Asked Questions

Where on the 'store copy' receipt should the customer sign?

As there is no signature line on the 'store copy' receipt, the customer can sign anywhere on the 'store copy' receipt as long as the signature is captured. The customer's signature is a vital part of the information which must be captured in order to process a VAT free sale.

A customer travelling from outside the E.U. wishes to purchase VAT free but has forgotten to bring their passport with them when shopping. Can I process the sale as a VAT free delivery and obtain the passport details at a later date?

No, you may not process a VAT free sale if the customer cannot provide the necessary supporting information at the time of purchase. You may process a normal sale and offer the customer a Tax Free form so that the customer may take the goods away and obtain their Tax Free refund at their last point of exit from the E.U.

A customer travelling from outside the E.U. wishes to purchase VAT free but wants to take the goods away herself. Is this allowed?

No, all goods purchased VAT free by customers who are resident outside the E.U. must be shipped to the customer's address outside the E.U. by Brown Thomas.

My customer is resident in Ireland but wishes to send goods to her sister in America. Can I process this as a VAT free sale and ship the goods on the customer's behalf?

No, it is not possible to post goods on behalf of a customer to an address outside the E.U. You must process a normal sale and the customer must take the goods away and ship them directly.

My customer does not yet know his date of departure from the E.U. but wishes to avail of VAT free shipping, can I process this for him?

No, the customer must provide ALL of the required information in order to avail of VAT free shipping. If the customer cannot provide all of the required information, you may process a normal sale and offer the customer a Tax Free form so that the customer may take the goods away and obtain their Tax Free refund at their last point of exit from the E.U.

A customer has phoned the store requesting a Mail Order to be shipped to an address outside the E.U., however the customer has provided a billing address in Ireland. Can I process this?

No, the customer must provide both a billing and shipping address outside the E.U. in order to receive VAT free shipping by Mail Order. If you are unsure of the customer's eligibility, please contact the Cash Office.

A customer has supplied an arrival date which is more than 6 months ago. Is this customer eligible to receive VAT free sales?

No, the customer must be in the E.U. for less than 6 months to be deemed eligible to receive VAT free sales.

If the customer is paying by Gift Card, do I still need to capture the billing address outside the E.U.?

Yes, the customer must provide a billing and shipping address outside the E.U.