ABSTRACT

SYSTEM FOR HANDLING REFUNDING OF VALUE-ADDED TAX

System for handling refunding of sales tax. The system comprises shop terminals (1,2,3) with credit card readers for purchase transactions via consumer's credit cards. The shop terminals (1,2,3) have means for input of purchase data and the system has programs for adding data generated by the system to purchase data. The shops have printers for purchase receipts and refund forms and said program controls printout of refund forms comprising detailed information about the purchase and corresponding refund of sales tax. The consumer's credit card number is registered in connection with the purchase and said program is arranged to check via the credit card number the consumer's entitlement to refund of sales tax. Said program controls the debiting of the credit card and when the consumer is entitled to a refund of sales tax the credit card is debited with the total purchase amount minus an amount which is value-added tax minus a service fee. The program controls printout of a declaration, to be signed by the consumer, that he will carry out export of goods, have refund forms customs-stamped and ensure that stamped refund forms are delivered to a service company, which checks the customs-stamped refund form and returns the form to the shop, which in turn sends a list of purchases performed via the shop with entitlement to refund of sales tax to the tax authority of the country and receives a refund of sales tax from the authority. Said declaration includes information that the consumer agrees to a pre-determined amount being debited from the consumer's credit card if the goods are not exported and said measures with the refund form are not performed.

(Figure for publication: Fig. 1)