**WE CLAIM**

1. A system for facilitating refund to a user comprising:

a mobile device having means to communicate with a central processor for the generation of a refund account and a device agnostic unique identifier associated with the user;

a retailer device operable to access the device agnostic unique identifier for verification of the user, the retailer device further operable to receive and send information relating to a refund qualifying transaction and generate a refund request upon successful verification; and

the central processor operable to be in data communication with the retailer device to receive or send information relating to verification of the unique identifier and the refund qualifying transaction and process the verification and refund request.

2. The system according to claim 1, wherein the refund is a tax refund and in the form of an intermediate value, and wherein the intermediate value is derived from the actual value of refund based on a conversion rate.

3. The system according to claim 1, wherein the unique identifier is encoded as at least one of a quick response (QR) code and a barcode, and the retailer device accesses the unique identifier by scanning at least one of the QR code and barcode displayed on the mobile device.

4. The system according to claim 1, wherein the central processor stores the information relating to the refund qualifying transaction in a database.

5. The system according to claim 4, wherein the central processor is linked to a government database for storing government immigration records for ascertaining eligibility of a tourist for a tax refund.

6. The system according to claim 1, wherein the mobile device is operable to send an electronic notification related to a requirement being met, and wherein the requirement is a confirmation of departure or a declaration of eligibility.

7. The system according to claim 1, further comprises at least one of the following: a Wi-Fi network, a cellular base station, a transmitter, and a location-based service located at a departure point, wherein the Wi-Fi network, the cellular base station, the transmitter, and/or the location-based service are configured to facilitate detection of the user, via the detection of presence of the mobile device.

8. The system according to claim 6, wherein the mobile device or the central processor is operable to receive a notification of refund issued by a third party server linked to the central processor, and wherein the notification of refund is a notification of approval or a notification of inspection for customs inspection by an authorized personnel.

9. The system according to claim 8, wherein an authorized personnel identifier in the form of a QR code or barcode is provided to the authorized personnel.

10. The system according to claim 1, wherein cash refunds can be obtained at a Central Refund Counter (CRC) upon presentation of the Notification of Approval, or refunds are credited into the user's credit/debit card or bank account or any payment platforms.

11. The system according to claim 1, wherein the device agnostic unique identifier associated with the user is generated based on passport information of the user.

12. The system according to claim 11, wherein the device agnostic unique identifier is further associated with an image capture of the passport.

13. The system according to any one of the preceding claims, wherein the central processor is operable to send a notification to the mobile device indicating the success or failure of the refund request.

14. The system according to claim 1, wherein there comprises another device agnostic unique identifier associated with a retailer using the retailer device.

15. The system according to claim 1, wherein if the unique identifier is not accessible by the retailer device, the retailer device is operable to obtain an alternative identifier for verification and send the alternative identifier to the central processor.

16. The system according to claim 15, wherein upon receipt of the alternative identifier, the central processor is operable to determine whether a corresponding refund account associated with the user is present and if not, the central processor is operable to generate the refund account and the unique identifier based on the alternative identifier.

17. The system according to claim 1, wherein the central processor comprises a database for storing at least one retailer list of goods and services eligible for tax refund.

18. The system according to claim 1, wherein the central processor is operable to receive a wish-list of goods and services from the mobile device and upon receipt of the wish-list, compare the wish-list with the at least one retailer list of goods and services.

19. The system according to claim 18, wherein when there is a match between the wish-list and the at least one retailer list, the central processor is operable to provide a matched list to the mobile device.

20. The system according to claim 1, wherein a provisional electronic ticket is generated upon successful process of the refund request, the provisional electronic ticket comprising a plurality of electronic receipts, and wherein the provisional electronic ticket is converted to a final electronic ticket at an approved departure point.

21. The system according to claim 1, the central processor arranged in data communication with at least one third party server to retrieve information related to an identity of the user, and sends the information related to the identity of the user to the retailer device.

22. The system according to claim 1, further comprises at least one sensor or at least one transmitter deployed in the vicinity of the retailer device, the at least one sensor or at least one transmitter operable to facilitate tracking, monitoring, obtaining and/or deriving at least one parameter associated with the retailer.

23. A method for facilitating a refund to a user comprising the steps of:

generating, via a central processor, a refund account and a device agnostic unique identifier; the generated device agnostic unique identifier associated with the user, the generated device agnostic unique identifier capable of being used on a plurality of mobile devices;

displaying, by a user mobile device, the device agnostic identifier;

accessing, by a retailer computer device the displayed device agnostic identifier for verification of the user;

receiving, by the retailer computer device, a refund qualifying transaction; and

generating a refund request upon successful verification of the displayed device agnostic identifier;

wherein the central processor is arranged in data communication with the retailer computer device to receive and send information relating to: (i.) verification of the device agnostic unique identifier and (ii.) the refund qualifying transaction;

the central processor configured to verify the device agnostic unique identifier and the refund request, the central processor further configured to generate an electronic ticket to be sent to the user mobile device for the generation of a refund upon successful process of the refund request.

24. A non-transitory computer readable medium containing executable software instructions thereon wherein when executed on a user mobile device and a retailer computer device performs the method of facilitating a refund to a user comprising the steps of claim 23.