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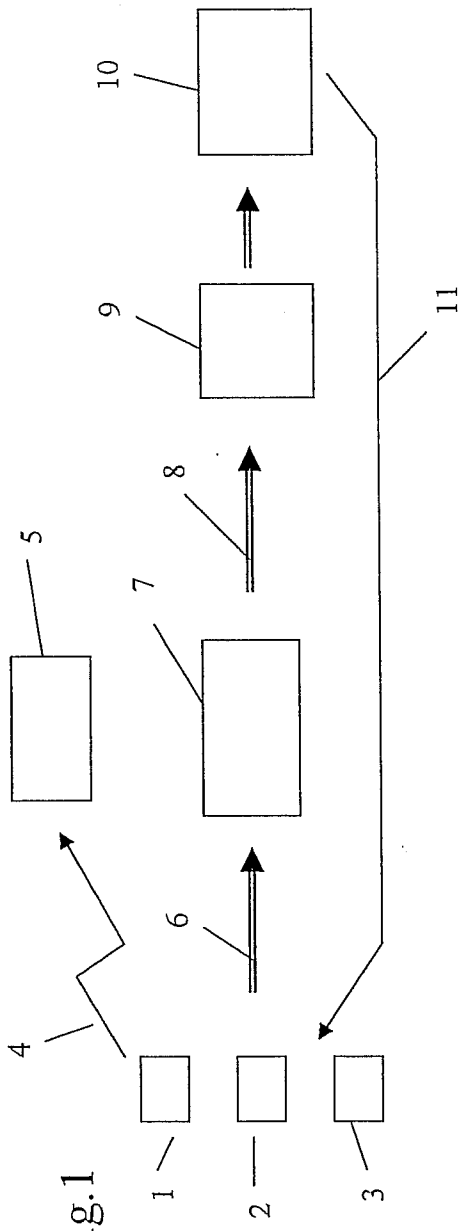


Fig.1

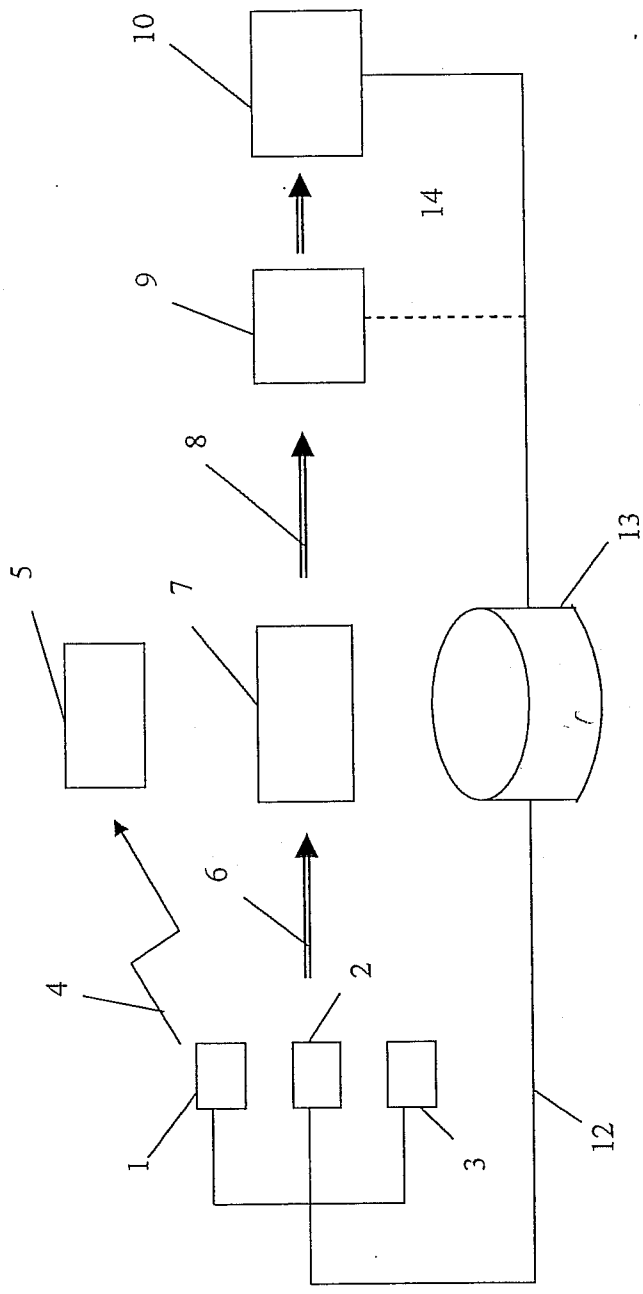


Fig.2

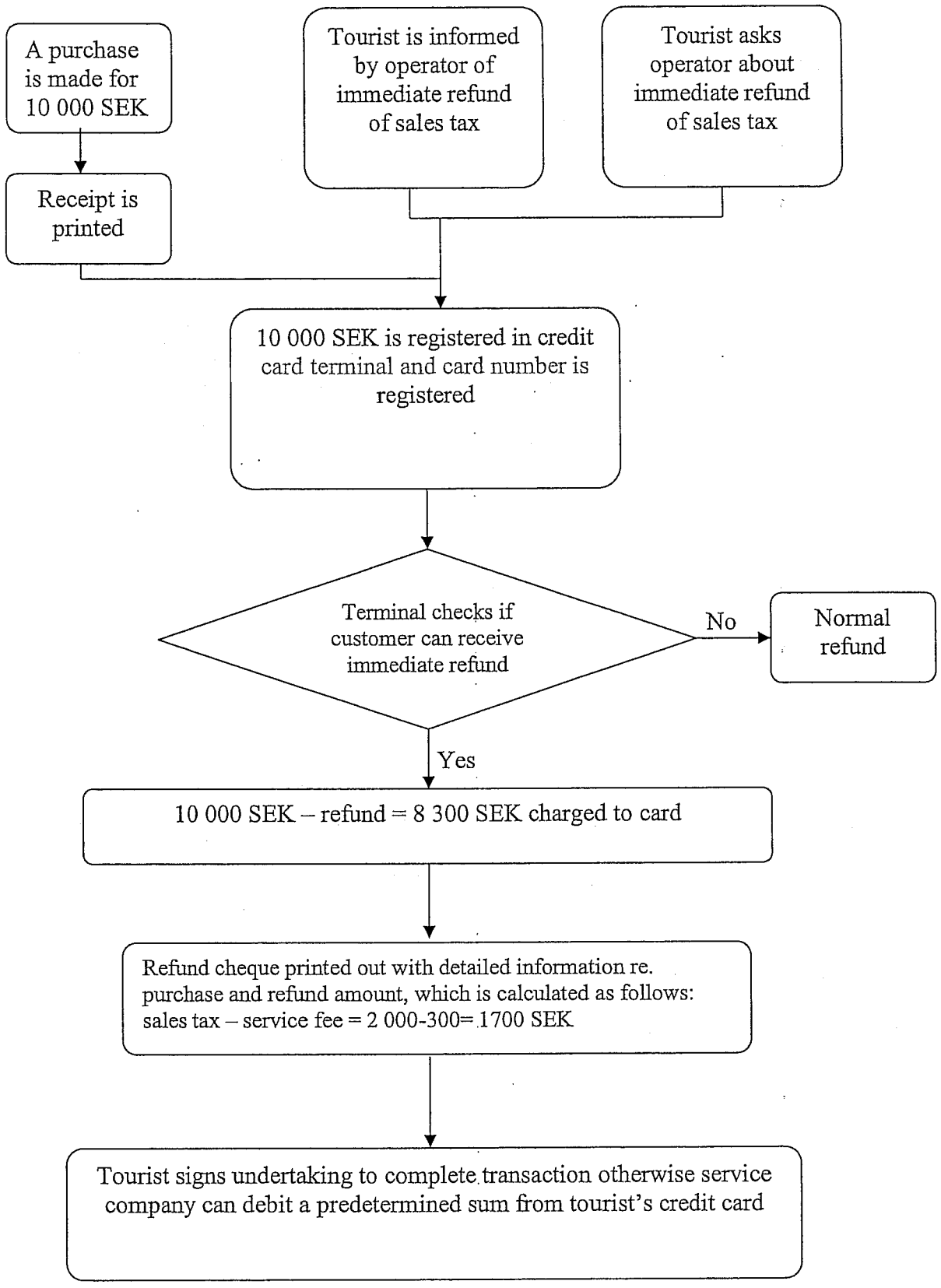

A purchase is made for 10 000 SEK
Receipt is printed
Tourist is informed by operator of immediate refund of sales tax
Tourist asks operator about immediate refund of sales tax
10 000 SEK is registered in credit card terminal and card number is registered
Terminal checks if customer can receive immediate refund
No
Normal refund
Yes
10 000 SEK – refund = 8 300 SEK charged to card
Refund cheque printed out with detailed information re. purchase and refund amount, which is calculated as follows: sales tax – service fee = 2 000-300= 1700 SEK
Tourist signs undertaking to complete transaction otherwise service company can debit a predetermined sum from tourist's credit card

Fig. 3

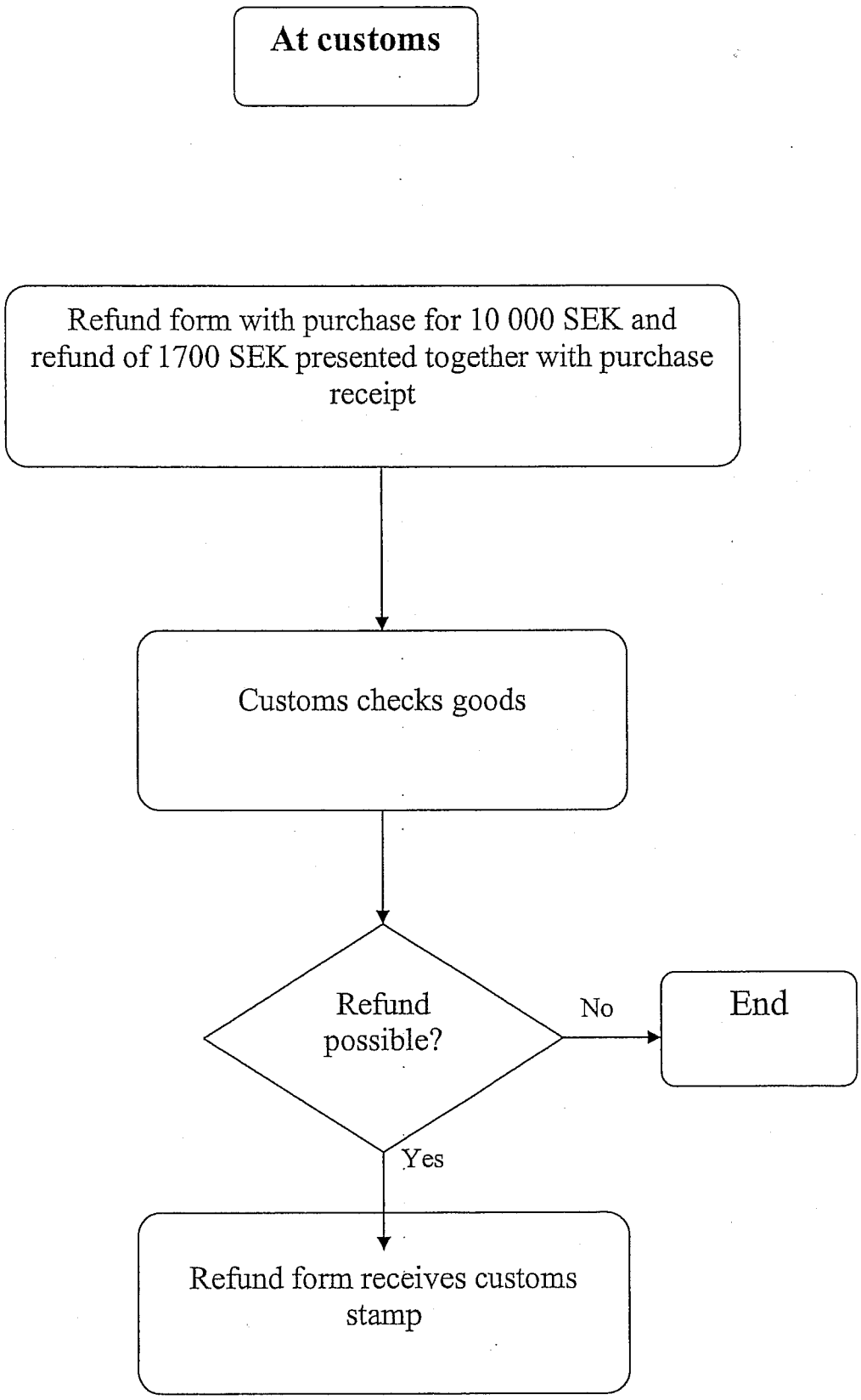

At customs
Refund form with purchase for 10 000 SEK and refund of 1700 SEK presented together with purchase receipt
Customs checks goods
Refund possible?
No
End
Yes
Refund form receives customs stamp

Fig. 4

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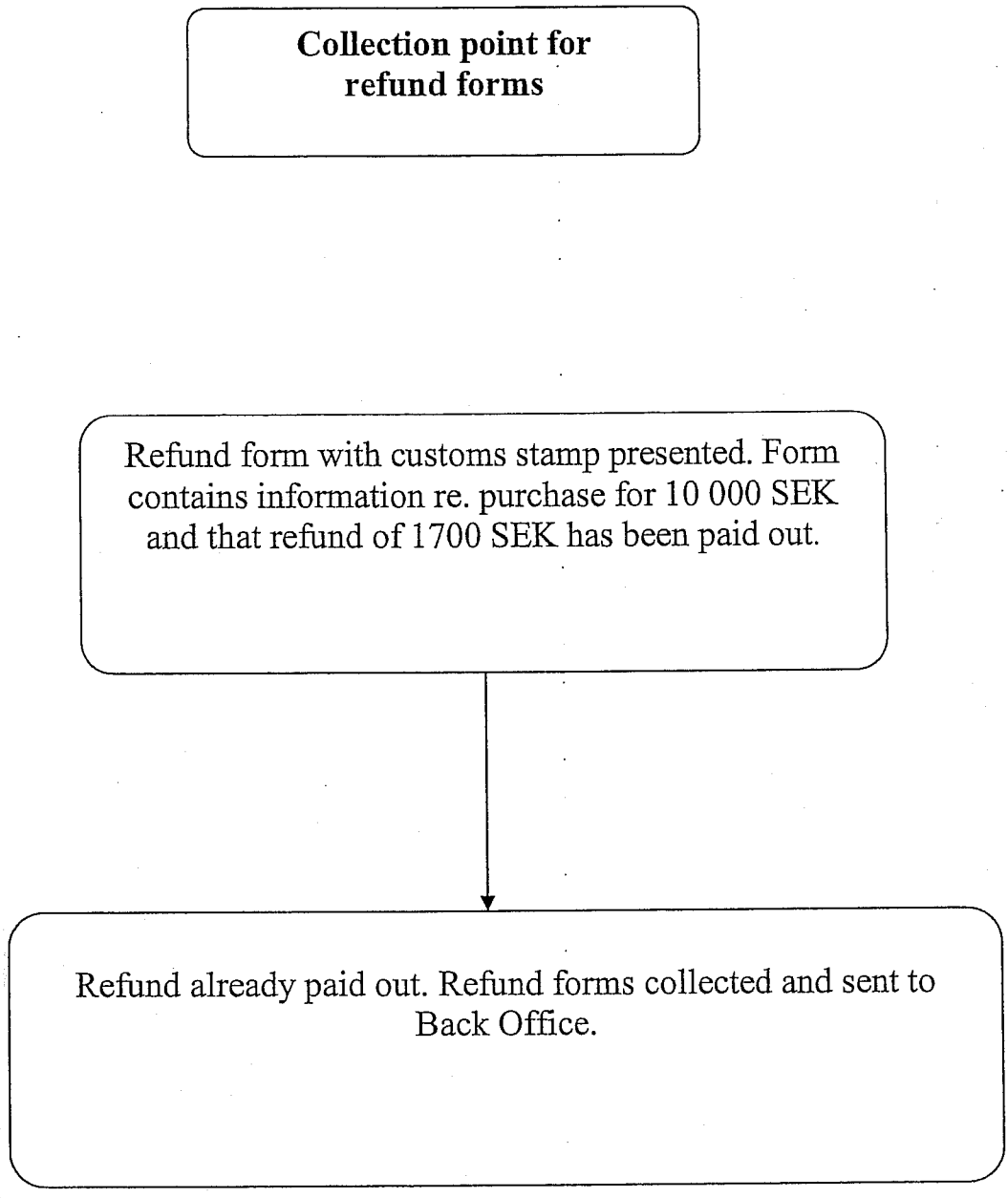


Fig. 5

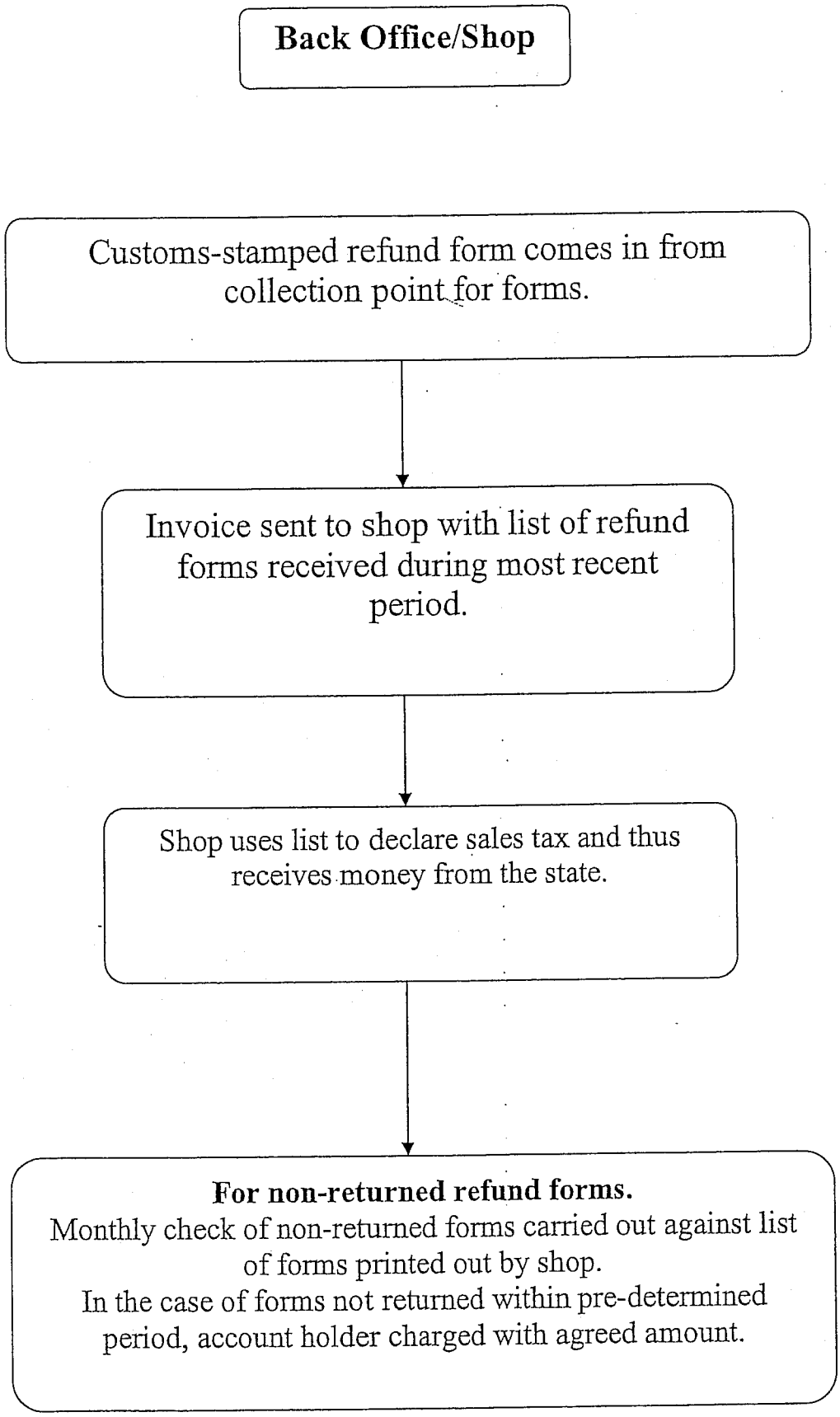

Back Office/Shop
Customs-stamped refund form comes in from collection point for forms.
Invoice sent to shop with list of refund forms received during most recent period.
Shop uses list to declare sales tax and thus receives money from the state.
For non-returned refund forms.
Monthly check of non-returned forms carried out against list of forms printed out by shop.
In the case of forms not returned within pre-determined period, account holder charged with agreed amount.

Fig. 6