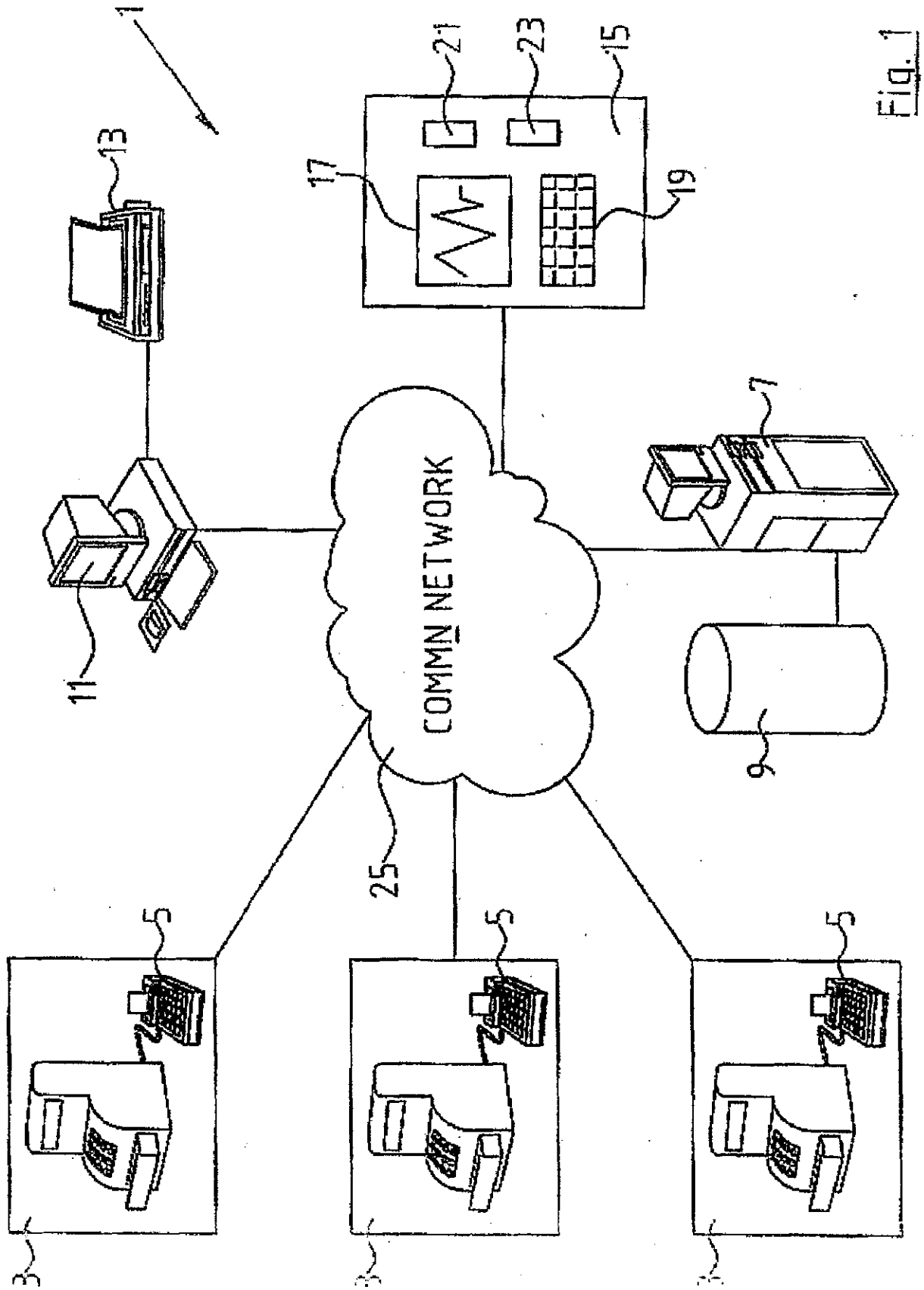


Fig. 1

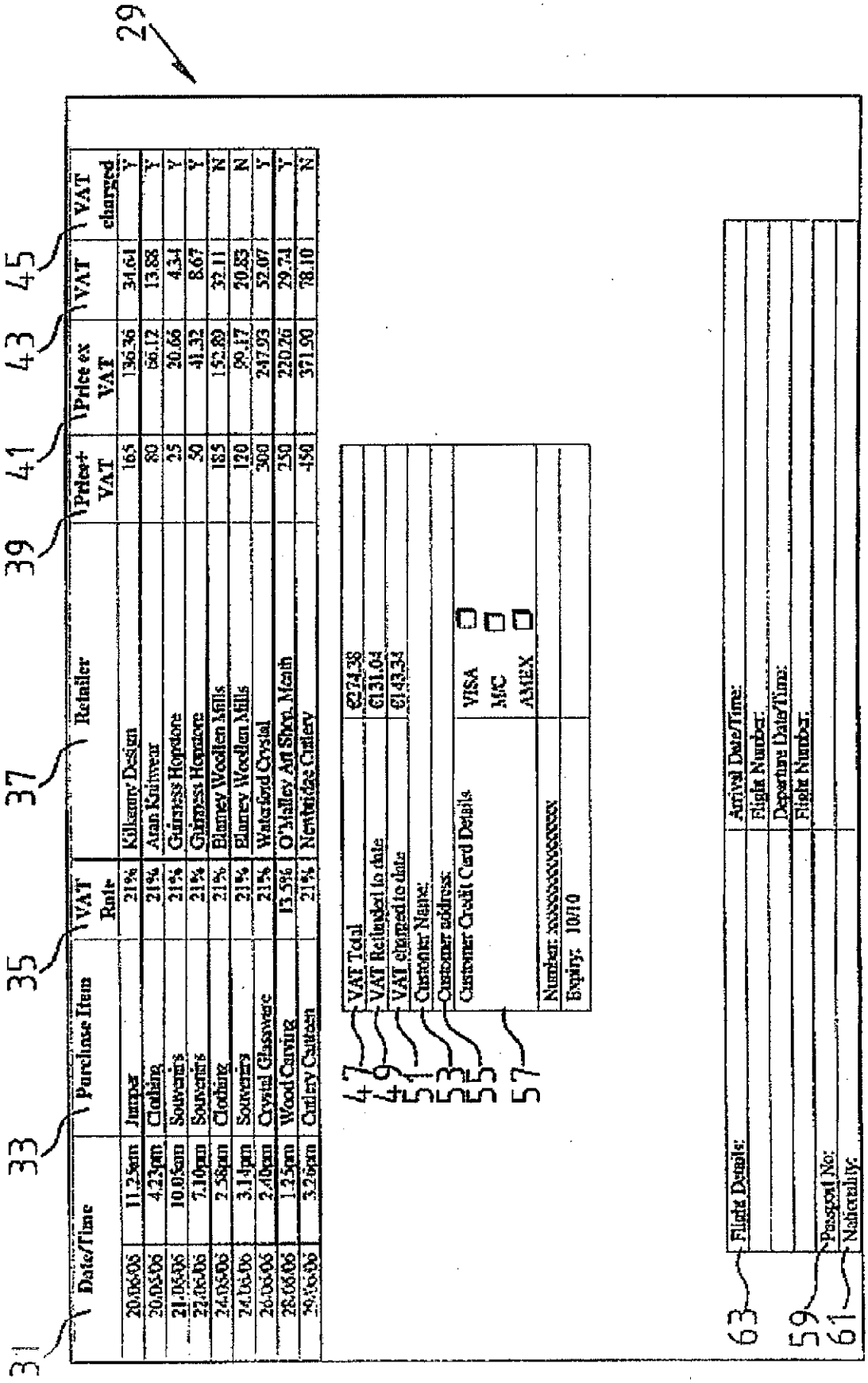

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45
Date/Time
Purchase Item
VAT Rate
Retailer
Price+ VAT
Price ex VAT
VAT
VAT charged
20/05/06 11.25am Jumper 21% Kilkenny Design 165 136.36 34.64 Y
20/05/06 4.23pm Clothing 21% Aran Knitwear 80 66.12 13.88 Y
21/05/06 10.05am Souvenirs 21% Guinness Hopstore 25 20.66 4.34 Y
22/05/06 7.10pm Souvenirs 21% Guinness Hopstore 50 41.32 8.67 Y
24/05/06 2.58pm Clothing 21% Blarney Woollen Mills 185 152.89 32.11 N
24/05/06 3.14pm Souvenirs 21% Blarney Woollen Mills 120 99.17 20.83 N
26/05/06 2.40pm Crystal Glassware 21% Waterford Crystal 300 247.93 52.07 Y
28/05/06 1.25pm Wood Carving 13.5% O'Malley Art Shop, Meath 250 220.26 29.74 Y
29/05/06 3.26pm Cutlery Canteen 21% Newbridge Cutlery 450 371.90 78.10 N
47 VAT Total €274.38
49 VAT Reimbursed to date €131.04
51 VAT claimed to date €143.34
53 Customer Name:
55 Customer address:
57 Customer Credit Card Details VISA MC AMEX
Number: xxxxxxxxxxxxxxxx
Expiry: 10/10
63 Flight Details: Arrival Date/Time:
Flight Number:
Departure Date/Time:
59 Flight Number:
61 Passport No:
Nationality:

Fig. 2

Customer Details	
First Name	
Surname	
Address	
Street	
City	
State	
Country	
Arrival Date	
Depart Date	
Flight No.	
Passport No.	

Duty Refund Scheme

Please complete personal details and present to customs in the departure area.

73

Purchase Details

Store/Item	Date	Refund Type	Quantity	Vat Rate	Price (incl Vat)	Vat Amount	Amount Paid
MONEYBACK							
Blarney Woollens	**11/11/06**						
Waterford Glass Decanter		Deferred	1	21%	121.00	21.00	121.00
Woollen Scarf		Deferred	2	21%	60.50	10.50	60.50
Photographic Print		Deferred	1	13.5%	50.00	5.95	50.00
TOURISTFREE							
Mack Knitwear	**12/11/06**						
Polo Shirt		Advanced	1	21%	30.25	5.25	27.00
Aran Sweaters	**12/11/06**						
Knitwear		Advanced	1	21%	181.50	31.50	159.45
Total			6		443.25	74.20	

75(a) 75(b) 75(c) 75(d) 75(e) 77

Total VAT	74.20	
Total Refund Advanced	25.30	
Total Refund Deferred	26.21	

87

Customer Signature: .....

Customs Stamp:

85 79 81 83 71

Fig. 3

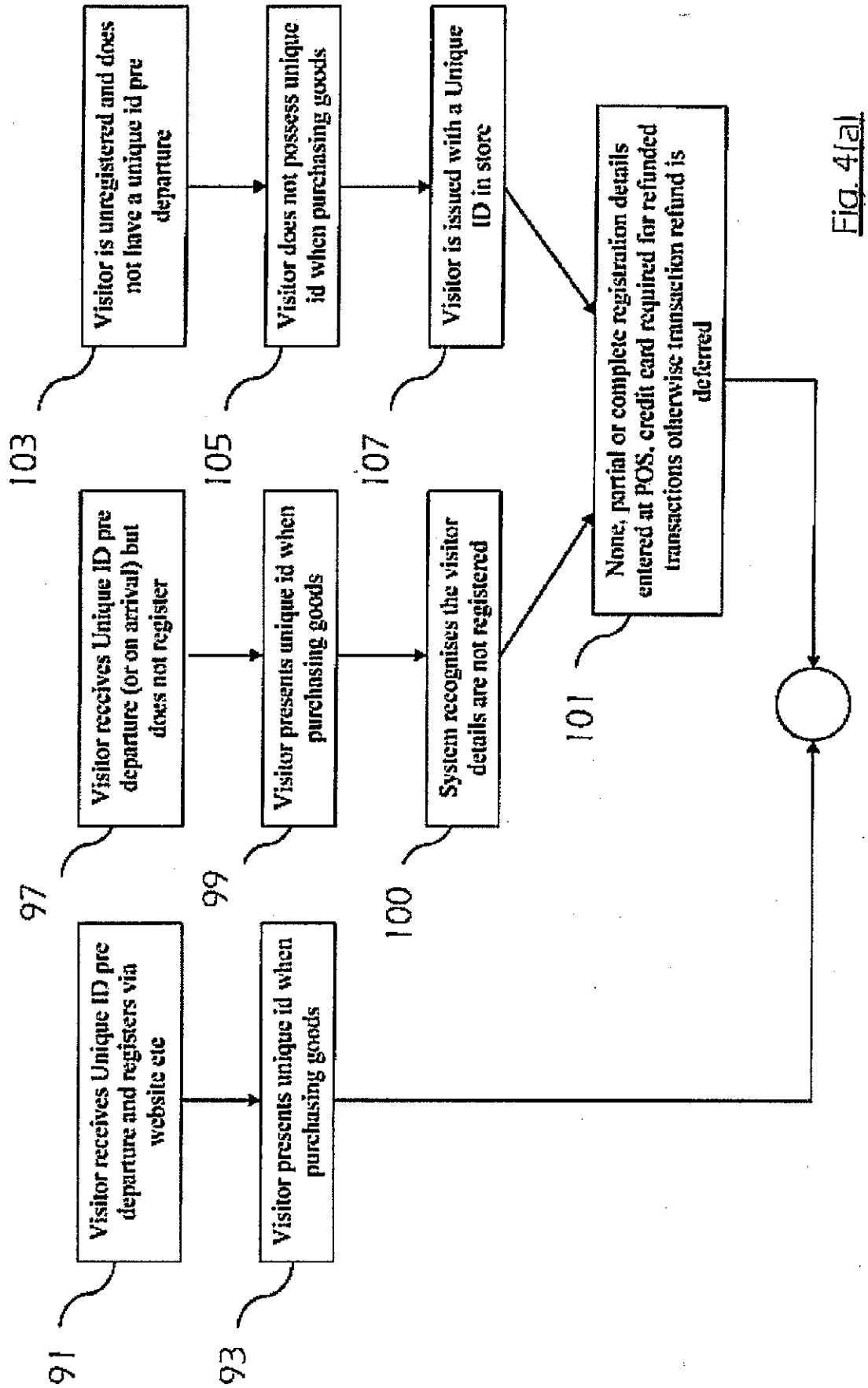

Visitor receives Unique ID pre departure and registers via website etc
Visitor presents unique id when purchasing goods
Visitor receives Unique ID pre departure (or on arrival) but does not register
Visitor presents unique id when purchasing goods
System recognises the visitor details are not registered
Visitor is unregistered and does not have a unique id pre departure
Visitor does not possess unique id when purchasing goods
Visitor is issued with a Unique ID in store
None, partial or complete registration details entered at POS, credit card required for refunded transactions otherwise transaction refund is deferred
91
93
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Fig. 4[a]

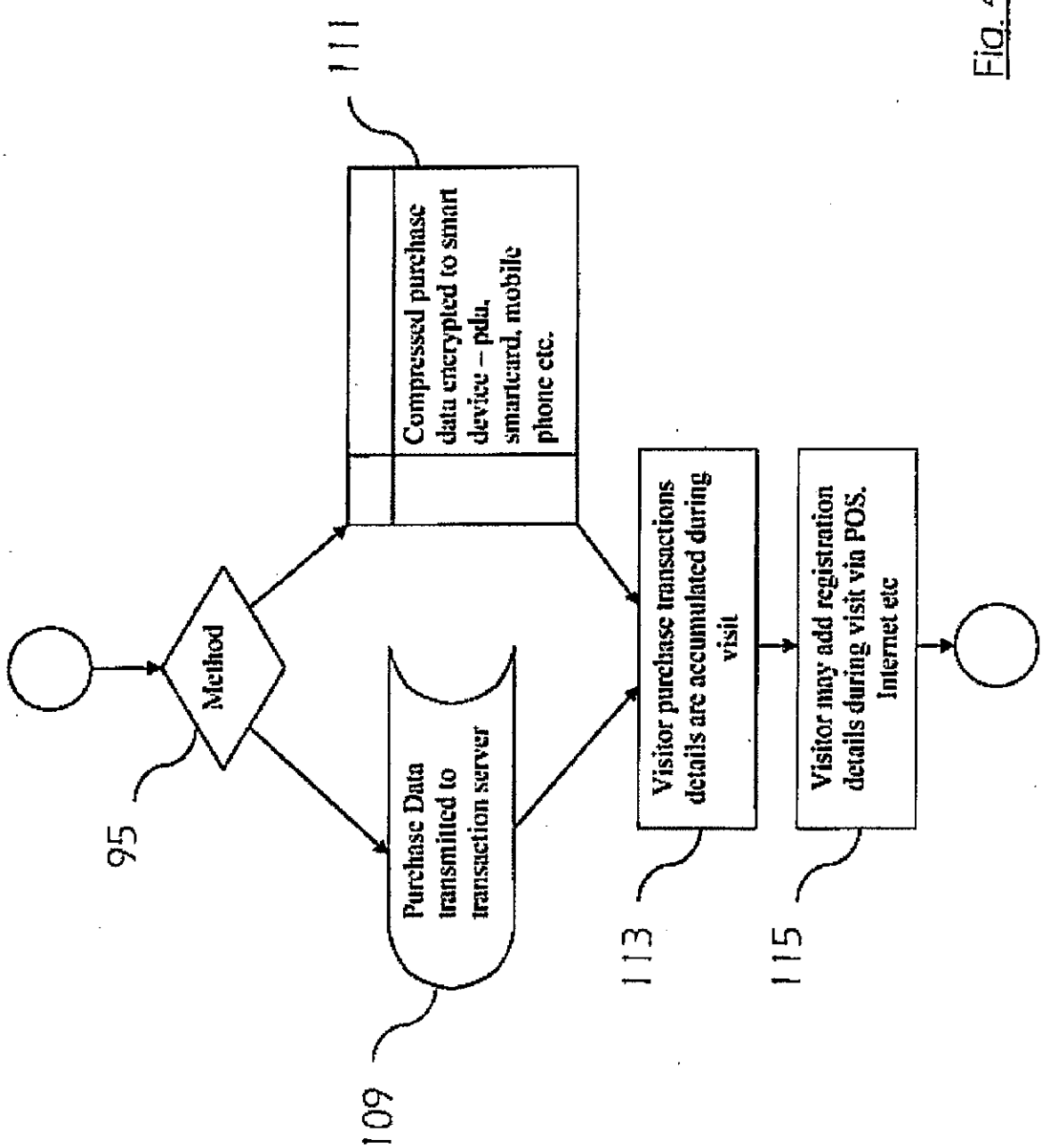

Method
95
Compressed purchase data encrypted to smart device – pda, smartcard, mobile phone etc.
111
Purchase Data transmitted to transaction server
109
Visitor purchase transactions details are accumulated during visit
113
Visitor may add registration details during visit via POS. Internet etc
115

Fig. 4(b)

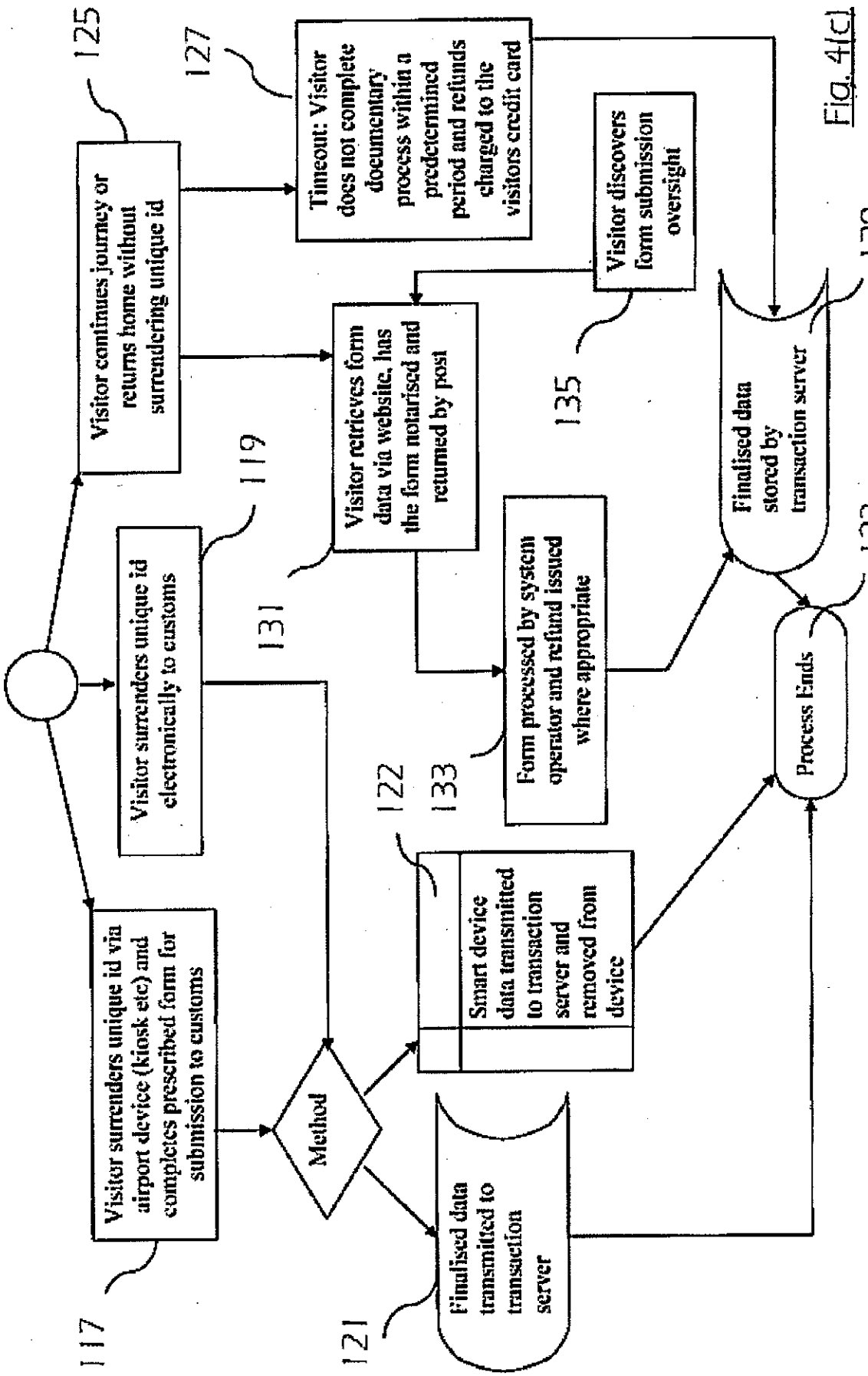

Visitor surrenders unique id via airport device (kiosk etc) and completes prescribed form for submission to customs
117
Visitor surrenders unique id electronically to customs
119
Visitor continues journey or returns home without surrendering unique id
125
Method
Finalised data transmitted to transaction server
121
Smart device data transmitted to transaction server and removed from device
122
Visitor retrieves form data via website, has the form notarised and returned by post
131
Timeout: Visitor does not complete documentary process within a predetermined period and refunds charged to the visitors credit card
127
Form processed by system operator and refund issued where appropriate
133
Visitor discovers form submission oversight
135
Finalised data stored by transaction server
129
Process Ends
123

Fig. 4(c)