Description

TAX REPAYMENT METHOD FOR FOREIGNER

Technical Field

[1] The present invention relates to a method of refunding value-added taxes to foreigners. More specifically, the invention relates to a method of refunding value-added taxes to foreigners, in which when a foreigner purchases certain merchandise at a duty-free store, the value-added tax included in the amount paid for the merchandise is conveniently refunded to the foreigner.

Background Art

[2] As international exchanges frequently occur, the number of people traveling abroad is continuously increased. The number of foreign travelers visiting Korea is expected to be increased by 4.6 % in the first quarter of 2007, and such a trend will to be continued in the future.

[3] In other countries, a system is developed which can refund a tax included in the price of goods when tourists enjoy shopping. In Korea, a foreigner who purchases goods at a domestic store is allowed to be refunded the value-added tax and the like when the foreigner departs Korea. Specifically, according to 'special provisions on value-added tax and special excise tax for foreigners', a tax refund is systemized so that foreign tourists or overseas Koreans who have purchased goods at more than 60 duty free stores in Seoul city, such as department stores, designated by Korean National Tax Service, other than tax exemption stores that do not collect taxes at the point of purchase, may immediately receive a tax refund before departure at the value-added tax refund counter in a designated bonded area of a departure zone after completing a departure procedure.

[4] However, according to the current tax refund procedure as shown in FIG. 1, when a foreign tourist desires to receive a tax refund as described above, he or she should receive and keep a tax refund slip from a duty free store whenever he or she purchases goods, allow the customs officer to confirm the tax refund slip, and submit the tax refund slip to the value-added tax refund counter. Like this, all the procedures of receiving and keeping tax refund slips and confirming the tax refund slips at the customs office are very inconvenient. Furthermore, when a tax refund slip is lost or damaged, foreign tourists suffers from an inconvenience having to receiving the tax refund slip issued again, and thus it is frequent that the foreign tourist gives up a tax refund or the tax refund is not allowed.

[5] Attempts have been made to address and solve the problems described above, and Korea Patent Laid-Open Publication No. 2004-89769 discloses an apparatus and

method for automatically determining whether goods related to credit card transactions are tax refundable and the amount of a tax refund in processing the credit card transactions. However, the apparatus and method merely automatically calculate the amount of a tax refund. Korea Patent Laid-Open Publication No. 2004-106875 discloses the tax refund sheet using the system of tax refund operation for foreigner and method of the tax refund operation and its system, in which a tax refund slip that includes a credit card purchase receipt function of a duty free system is automatically processed and printed through a terminal. However, foreign tourists still suffer from a inconvenience of receiving tax refund slips issued from duty free stores and keeping the tax refund slips. The invention disclosed in Korea Patent Laid-Open Publication No. 2003-64266 is still limited to automation of manual works.

[6] Therefore, in the current tax refund procedure and system, inconvenience of foreigners visiting Korea who desire to receive a refund of value-added taxes is not cleared in reality.

Disclosure of Invention

Technical Problem

[7] Accordingly, the present invention has been made in order to solve the above problems, and it is an object of the invention to provide a method of refunding value-added taxes to foreigners, in which in case where a foreigner purchases goods at a duty free store, a tax refund slip having details of refundable value-added taxes recorded the reon is not issued separately, and tax refund information of the foreigner is individually managed by a management server, so that details of entire corresponding tax refunds are easily confirmed and printed through a dedicated apparatus when the foreigner desires to receive a tax refund on departure or the like, thereby removing inconvenience of the conventional tax refund procedure.

Technical Solution

[8] In order to accomplish the above objects of the invention, according to one aspect of the invention, there is provided a method of refunding value-added taxes to foreigners, the method comprising the steps of: transferring purchase information from a payment terminal of a duty free store to a management server if a purchase is made using any one of cash, a general credit card, and a special purpose prepaid card; allowing the management server to approve the purchase based on the purchase information; storing refund information including transaction details and a refund amount in a refund database server depending on the approval; and refunding a value-added tax, wherein the purchase information comprises: a refund classification code; a personal identification code including one or more of a card number, a passport number and a social insurance number used for the purchase; a duty free store code; a

merchandise code of purchased goods; and a payment amount, wherein the method of refunding a value-added tax further comprises the steps of: confirming whether the duty free store is a member duty free store, after the step of transferring the purchase information to the management server; and outputting a message requesting a general approval process and denying approval, if the duty free store is not a member duty free store in the step of confirming a member duty free store, and wherein the step of refunding a value-added tax comprises the steps of: selecting an output function of a dedicated apparatus; receiving any one of the card number, the passport number and the social insurance number; determining whether the inputted number is registered in the refund database server while communicating with the refund database server; displaying an error message if the number is not registered in the refund database server; outputting details of the refund information as a statement, if the number is registered in the refund database server; and allowing the dedicated apparatus to receive the outputted statement and refund the value-added tax.

[9] Preferably, the step of approving the purchase made using the special purpose prepaid card comprises the steps of: storing issuance information of the special purpose prepaid card including an issued amount, the number of issued cards, and card numbers in a card issuance database server; storing sales information including a card number, a passport number, a social insurance number, an expiry date, and a balance of the issued special purpose prepaid card in a card sales database server; allowing the management server to confirm whether the duty free store is a member duty free store; outputting a message requesting a general approval process and denying approval, if the duty free store is not a member duty free store in the step of confirming a member duty free store; confirming the balance and the expiry date of the special purpose prepaid card from the card sales database server, if the duty free store is a member duty free store in the step of confirming a member duty free store; denying approval if the balance or the expiry date of the special purpose prepaid card is insufficient or passed in the step of confirming the balance and the expiry date; and granting an approval for the payment amount, if the special purpose prepaid card is determined as usable in the step of confirming the balance and the expiry date.

[10] Preferably, the step of refunding a value-added tax through the dedicated apparatus comprises the steps of: selecting a value-added tax refund function of the dedicated apparatus; receiving any one of the card number, the passport number and the social insurance number; determining whether the inputted number is registered in the refund database server while communicating with the refund database server; displaying an error message if the number is not registered in the refund database server; receiving the statement, if the number is registered in the refund database server; determining whether the inputted statement has a valid stamp executed by a certain authorized

agency; displaying an error message if the inputted statement does not have the valid stamp; and paying the value-added tax if the inputted statement has the valid stamp.

[11] In addition, there is provided a method of refunding value-added taxes to foreigners, the method comprising the steps of: transferring purchase information from a payment terminal of a duty free store to a management server if a purchase is made using any one of cash, a general credit card, and a special purpose prepaid card; allowing the management server to approve the purchase based on the purchase information; storing refund information including transaction details and a refund amount in a refund database server depending on the approval; and refunding a value-added tax, wherein the step of refunding the value-added tax comprises the steps of: selecting a value-added tax refund function of a dedicated apparatus; receiving any one of a card number, a passport number and a social insurance number; determining whether the inputted number is registered in the refund database server while communicating with the refund database server; displaying an error message if the number is not registered in the refund database server; and paying the value-added tax, if the number is registered in the refund database server.

Advantageous Effects

[12] According to the present invention as described above, a tax refund slip is not issued separately, but details of entire tax refunds are easily confirmed and printed using a passport number or the like through a dedicated apparatus, thereby improving efficiency of a tax refund procedure.

[13] Furthermore, zero rating tax refund report data of duty free stores are automatically transferred to a national tax management system of a tax office by a management server, thereby enhancing accuracy and convenience tax reports.

Brief Description of the Drawings

[14] FIG. 1 is a schematic view showing a conventional procedure for refunding value-added taxes to foreigners.

[15] FIG. 2 is a schematic view showing a procedure for refunding value-added taxes to foreigners according to the present invention.

[16] FIG. 3 is a view showing the configuration of a network system according to an embodiment of the invention.

[17] FIG. 4 is a view showing the configuration of a network system according to another embodiment of the invention.

[18] FIG. 5 is a flowchart illustrating a process of issuing a special purpose prepaid card according to the present invention.

[19] FIG. 6 is a flowchart illustrating a process of selling a special purpose prepaid card according to the present invention.

[20] FIG. 7 is a flowchart illustrating an approval procedure in which tax refund information is created according to the present invention.

[21] FIG. 8 is a flowchart illustrating a process of refunding a valued-added tax according to the present invention.

[22] FIG. 9 is a flowchart illustrating another process of refunding a valued-added tax according to the present invention.

[23] FIG. 10 is a flowchart illustrating a process of outputting details of refund information according to the present invention.

Mode for the Invention

[24] Hereinafter, the preferred embodiments of the present invention will be described in detail with reference to the accompanying drawings. Terms and words used in this specification and claims should not be construed as a typical or dictionary meaning, but should be interpreted as the meaning and concept conforming to the technical idea of the present invention based on the principle that the inventor can properly define the concept of the terms to explain the inventor's invention in the best way.

[25] Therefore, it is to be noted that the constructions described in the embodiments in this specification and shown in the accompanied drawings are merely most preferred embodiments of the present invention, but not cover all the technical spirits of the present invention, and hence various equivalents and modifications capable of replacing the constructions may exist at the time point of application.

[26] Furthermore, in the drawings illustrating the embodiments of the invention, elements having like functions will be denoted by like reference numerals and details thereon will not be repeated.

[27] The 'server' among the terminologies described in the present invention may be interpreted as both physical and logical apparatuses.

[28] FIG. 2 is a schematic view showing a procedure for refunding value-added taxes to foreigners according to the present invention, FIG. 3 is a view showing the configuration of a network system according to an embodiment of the invention, and FIG. 4 is a view showing the configuration of a network system according to another embodiment of the invention.

[29] The system for refunding value-added taxes to foreigners according to the present invention comprises a card company 19 for determining approval of payment for purchase made at a duty free store, a management server 11 for managing tax refund information, a refund database server 13 for storing the tax refund information created and managed by the management server 11, and a dedicated apparatus 15 for outputting a statement for confirming details of the tax refund information and paying a value-added tax if the statement is submitted after obtaining a stamp from a certain

agency.

[30] As described above, conventionally, a foreigner should receive and keep a tax refund slip for each payment in order to receive a refund of a value-added tax for the amount paid in the country. However, some duty free stores may omit issuing a tax refund slip, and the foreigner frequently neglects to pay attention to the necessity of receiving the tax refund slip. When the foreigner desires to be refunded the value-added tax upon the departure of the country, he or she should look for or be reissued with tax refund slips, and it is very inconvenient.

[31] In order to clear the inconvenience, the management server 11 according to the present invention separately manages refund information of a tax refundable payment when a foreigner makes a payment for shopping or the like in the country. Therefore, the foreigner and corresponding duty free stores 17 do not need to pay attention to tax refund slips each time. The management server 11 internally manages and accumulates the tax refund information, and when the foreigner or the duty free store 17 requests the tax refund information as needed, the management server collectively shows all tax refundable purchases and details of the tax refund and allows the value-added tax to be refunded through a simple process.

[32] General features of a processing module included in the management server 11 will be described in detail in the method of refunding value-added taxes according to the present invention described below. The processing module manages information on details of payment made by a foreigner and classified by a refund classification code and the amount of a tax refund as major data, together with a personal identification code such as a credit card number, passport number, social insurance number, and the like, information on duty free stores 17 where corresponding value-added taxes are refundable, information on goods eligible for a refund of the valued-added tax, and the like. That is, the tax refund information includes details of transactions and the amount of a tax refund according to purchase behaviors of foreigners. In order to create such refund information, the management server 11 is preferably connected to member stores 23 and the card company 19 through a network such as a local area network (LAN) or a wide area network (WAN).

[33] In an embodiment of the present invention, the management server 11 may be configured to be located and operated in an existing card company 19. That is, the management server 11 is attached to a payment system of the card company 19, and refund information for the purchase made at duty free stores 17 among member stores of the card company 19 is separately managed. When the management server 11 is placed in the card company 19, since the card company 19 is connected to the member stores 23 in addition to the duty free stores 17, a process of confirming whether a store is a duty free store is needed on approving a payment, and the process is allowed by

confirming a refund classification code or code information of the duty free store 17. Here, the refund classification code is a code transferred to the management server 11 or a payment approval server of the card company 19 when a foreigner purchases goods and a refund button on a point-of-sale (POS) terminal in the store is pressed to classify the purchase as tax refundable.

[34] In another embodiment of the invention, the management server 11 may not be operated by the card company 19, but independently operated by a separated company. In this case, only the duty free stores 17 where valued-added taxes are refundable may be connected and managed, excluding the member stores 23 of the card company 19, and the management server 11 should be separately connected to the card company 19 in order to perform the functions according to the present invention. Therefore, the refund information is separately managed, and foreigners may be smoothly serviced by the card company 19 regardless of a payment means used for a purchase. In another embodiment of the invention, only the duty free stores 17 are connected to the management server 11, but since native people may also purchase goods, the refund classification code may be still needed.

[35] It is natural that the card company 19 approves payment for purchases made by general credit cards, but it is also possible to issue and sell special purpose prepaid cards that can be used by foreigners and separately manage refund information. That is, a card charged with a certain amount is sold in the form of a prepaid card, and payments are made within the range of the charged amount in the same manner as a general credit card. The special purpose prepaid cards are preferably used at the general member stores 23 as well as at the duty free stores 17.

[36] The prepaid cards are advantageous in that since domestic card companies 19 issue the prepaid cards, the process of refunding value-added taxes is comparatively simple from the standpoint of the card company 19 and duty free stores 17, and since the value-added tax to be refunded may be topped up to the prepaid card to be used, it is convenient to use from the standpoint of the foreigners who possess the prepaid cards. The process of refunding a value-added tax when a foreigner uses a general credit card issued in his or her country is described. When the foreigner makes a payment at a duty free store in Korea, the domestic card company 19 first approves the corresponding purchase and pays total amount of the payment to the duty free store 17. The duty free store 17 should provide an amount corresponding to the value-added tax among the total amount to value-added tax refund counter of an airport (the dedicated apparatus 15 according to the present invention) so that the foreigner may receive a tax refund. The domestic card company 19 requests a foreign card company 21 to approve details of the payment that the domestic card company has approved, and the foreign card company 21 requests a payment to the foreigner who is the subject of the

purchase. That is, although the value-added tax refund system of the present invention is used, the value-added tax is not separately processed in the first stage, and the duty free store 17 should deposit the refund amount so that the value-added tax may be refunded. Of course, such a total amount payment method may be improved in co-operation with the foreign card company 21.

[37] Contrarily, when the special purpose prepaid card issued by the domestic card company 19 is used, the domestic card company 19 collects, settles, and manages a portion corresponding to the value-added tax through the management server 11. Therefore, as soon as a foreigner makes a payment, the domestic card company 19 deposits the paid amount for the duty free store 17 excluding the refund amount, and the amount corresponding to the value-added tax is settled between the card company 19 and the operating subject of the management server 11 according to the invention so that the corresponding amount may be deposited. Therefore, the work burden of the duty free store 17 is reduced, and since the amount of the value-added tax to be refunded may be directly topped up to the special purpose prepaid card possessed by the foreigner, instead of depositing the value-added tax as described above, the foreigner is benefited to reuse the refunded amount as a topped up amount. The special purpose prepaid card is managed by the management server 11 based on data, such as a personal identification code, issuance amount of a card, card number (particularly, bank identification number (BIN code)), and the like, inputted in the process of issuing and selling the prepaid card. Thus, it is preferable that a card issuance database serve and a card sales database server for storing such data are further operated. Specifically, issuance amounts, number of cards, card numbers, and the like are managed by the card issuance database serve, and card numbers, passport numbers, social insurance numbers, balances, expiry dates, and the like are managed by the card sales database server.

[38] The refund database server 13 stores refund information of a foreigner such as a payment amount eligible for a tax refund and an amount of the tax refund processed by the management server 11, and the dedicated apparatus 15 is located in an airport or the like and connected to the management server 11 through a private line or a LAN. Through the dedicated apparatus, the foreigner may confirm details of a refund, output a refund statement, and withdraw a refunded amount on departure, and the duty free store 17 may inquire and output details of tax free transactions and details of a tax refund. An automated machine such as an ATM or the like may be added with a function to be used as the dedicated apparatus 15 as is, or a new dedicated apparatus may be developed. The dedicated apparatus 15 is selectively provided with information related to a refund from the management server 11.

[39] Hereinafter, a method of the value-added tax refund system of the present invention

for approving transaction details, settling a value-added tax, and refunding the value-added tax to a corresponding foreigner will be described.

[40] FIGs. 5 to 10 are flowcharts illustrating a method of refunding value-added taxes according to the present invention.

[41] Referring to FIG. 7, first, a foreigner may make a payment for goods eligible for a refund at a duty free store 17 using a variety of payment methods. The payment method includes a general credit card, a special purpose prepaid card, cash, and the like. If the foreigner makes a payment for a purchase at a duty free store 17, certain information related to the corresponding purchase behavior is transferred to the management server 11 from a payment terminal of the store. A conventional payment terminal may be used as the payment terminal of the store. The payment terminal of the store may be an ordinary payment terminal or a POS terminal that displays and inputs a merchandise code and a merchandise name. Compared with the ordinary payment terminal, the POS terminal may transfer purchase information to the dedicated apparatus 15 so that the merchandise code and name may be displayed when the foreigner outputs a statement for confirming details of the refund information through the dedicated apparatus.

[42] If the foreigner makes a payment, a personal identification code such as a card number, passport number, social insurance number, or the like, an identification code of the corresponding duty free store 17, a merchandise code of purchased goods, a payment amount, and the like, as well as a refund classification code, are transferred from the payment terminal to the management server 11. The management server 11 that receives such information determines whether the payment is refundable through a certain procedure. In the procedure, a process of determining whether the stores is a duty free store 17 is performed first using the identification code of the store S211. If the store is not a duty free store 17, an error message requesting to process the transaction as an ordinary payment, not as a tax-refundable payment, is displayed, and approval of the payment is denied S311.

[43] When the payment is made using a credit card, generally, approval of the payment is determined using the first six digits (a BIN code) of the credit card number S113. If the payment is made using a general credit card, the management server 11 processes and stores refund information, and approval of the payment is processed through a general procedure of the card company 19. Refund information created at this point is stored in a refund data server S413.

[44] If the payment is made using a special purpose prepaid card, in addition to the confirmation process described above, a process of determining authenticity, expiry date, balance, and the like of the special purpose prepaid card is performed with reference to the information stored in the card issuance database and the card sales database S115

and S119. Then, if the card is not a special purpose prepaid card that is sold, or the store is not a duty free store 17, or the expiry date is passed, or the balance is zero, an error message is outputted, and a general approval process is requested or approval of the payment is denied S120 and S311.

[45] The special purpose prepaid cards are previously issued by the card company 19 and sold to foreigners at an airport or the like (refer to FIGs. 5 and 6).

[46] If the payment is made in cash, the management server 11 manages details of purchased goods and payment amount only if a personal identification code is inputted and it is confirmed that the corresponding purchase is made at a duty free store 17. A corresponding foreigner may confirm the refundable value-added tax later through the dedicated apparatus 15 using his or her personal identification code (here, a passport number or a social insurance number).

[47] If an approval is obtained through the processes described above, related refund information of the corresponding foreigner is accumulated in the refund database server 13 S413. As described above in detail, if an approval is obtained for the tax refundable payment S411, the entire payment amount is paid to the duty free store 17 in the case of a general credit card. At this point, since the duty free store may collectively confirm all the details of duty free transactions and refund amounts related to the store through the dedicated apparatus 15, the duty free store deposits the refund amounts in the dedicated apparatus 15 referring to the details of the transactions and refund amounts. Although the deposit process may be directly performed by the duty free store through the dedicated apparatus 15, it may be performed through a financial institute. That is, the duty free store 17 may transfer the refund amount to a subject operating the management server 11 through a financial institute such as a bank.

[48] If the payment is made using the special purpose prepaid card and an approval for the payment is obtained, the card company 19 previously deducts the corresponding value-added tax corresponding to the refund amount from the paid amount, pays the difference to the duty free store 17, and separately settles the refund amount. That is, if the card company 19 operates the management server 11 as described in an embodiment, an internal settlement is sufficient. If a separate company operates the management server 11 as described in another embodiment, the payment is settled between the card company 19 and the separate company. Of course, the refund information needed at this time is referred through the management server 11. Although the refund amount may be deposited in the dedicated apparatus 15 as described above, the refund amount may be automatically topped up to a corresponding special purpose prepaid card according to embodiments, and the foreigner is induced to use even the refunded value-added tax in the country. Such a top up process may be simply performed by transferring information on the amount corresponding to the refund

amount to the card sales database server and increasing the balance as much.

[49] Under the current domestic refund system, a refund may be received only after refund details are confirmed by the customs. Conventionally, a refund slip should be issued each time and be kept for the confirmation process. According to the present invention, refund slips may be collectively confirmed and outputted through the dedicated apparatus 15.

[50] As shown in FIG. 10, if a foreigner desires to receive a refund on departure of the country, the foreigner may receive a statement for confirming details of refund information using an output function of the dedicated apparatus 15 according to the present invention. That is, if the foreigner inputs a personal identification code among a credit card number, a passport number and a social insurance number S713, the management server 11 receives the data and confirms whether there is refund information for the corresponding foreigner from the refund database server 13 S715 and allows outputting the statement S717.

[51] As shown in FIG. 8, the foreigner who desires to receive a refund of a value-added tax receives a confirmation (stamp) on the statement from the customs or the like and may receive a refund using a value-added tax refund function of the dedicated apparatus 15. The dedicated apparatus receives a personal identification code and reconfirms whether refund information exists S513 and S515. If the refund information exists, the dedicated apparatus receives the confirmed statement S517, confirms whether the statement has a valid stamp received from a related agency such as the customs or the like S519, and processes so that the foreigner may withdraw the amount corresponding to the value-added tax if there is no problem S521.

[52] The procedure described above is a refund procedure under the current system in which a statement is confirmed and then a value-added tax is refunded. However, if the refund is allowed without a separate confirmation in a system, it is apparent that the system may be configured to omit the process of outputting the statement and refund the value-added tax only by confirming a personal identification code and existence of refund information corresponding to the personal identification code (refer to FIG. 9).

[53] A foreigner who has purchased and used a special purpose prepaid card may return the card and refund the balance of the card through the dedicated apparatus 15. At this point, the management server 11 creates and stores information on the return and refund of the card. The card may be returned by reading the card on the dedicated apparatus 15, confirming validity of the card, collecting the card through an insertion hole for returning cards, and paying the balance of the card.

[54] Since both of the management server 11 and the refund database server 13 have information on all the tax refundable payments made at each duty free store 17, the duty free store 17 may confirm or output information related to the store through the

dedicated apparatus 15 connected in the store. In addition, since the management server 11 may automatically transmit report data to a national tax management system of the tax office, work burden of the duty free store 17 is reduced, and correctness of the report data may be achieved.

[55] Although the present invention has been described with reference to several preferred embodiments, the description is illustrative of the invention and is not to be construed as limiting the invention. Various modifications and variations may occur to those skilled in the art, without departing from the scope of the invention as defined by the appended claims.

Claims

[1] A method of refunding value-added taxes to foreigners, the method comprising the steps of: transferring purchase information from a payment terminal of a duty free store to a management server if a purchase is made using any one of cash, a general credit card, and a special purpose prepaid card; allowing the management server to approve the purchase based on the purchase information; storing refund information including transaction details and a refund amount in a refund database server depending on the approval; and refunding a value-added tax, wherein the purchase information comprises:
a refund classification code;
a personal identification code including one or more of a card number, a passport number and a social insurance number used for the purchase;
a duty free store code;
a merchandise code of purchased goods; and
a payment amount,
wherein the method of refunding a value-added tax further comprises the steps of:
confirming whether the duty free store is a member duty free store, after the step of transferring the purchase information to the management server; and
outputting a message requesting a general approval process and denying approval, if the duty free store is not a member duty free store in the step of confirming a member duty free store, and
wherein the step of refunding a value-added tax comprises the steps of:
selecting an output function of a dedicated apparatus;
receiving any one of the card number, the passport number and the social insurance number;
determining whether the inputted number is registered in the refund database server while communicating with the refund database server;
displaying an error message if the number is not registered in the refund database server;
outputting details of the refund information as a statement, if the number is registered in the refund database server; and
allowing the dedicated apparatus to receive the outputted statement and refund the value-added tax.
allowing the dedicated apparatus to receive the outputted statement and refund the value-added tax.

[2] The method according to claim 1, wherein the step of approving the purchase

made using the special purpose prepaid card comprises the steps of:
storing issuance information of the special purpose prepaid card including an issued amount, the number of issued cards, and card numbers in a card issuance database server;
storing sales information including a card number, a passport number, a social insurance number, an expiry date, and a balance of the issued special purpose prepaid card in a card sales database server;
allowing the management server to confirm whether the duty free store is a member duty free store;
outputting a message requesting a general approval process and denying approval, if the duty free store is not a member duty free store in the step of confirming a member duty free store;
confirming the balance and the expiry date of the special purpose prepaid card from the card sales database server, if the duty free store is a member duty free store in the step of confirming a member duty free store;
denying approval if the balance or the expiry date of the special purpose prepaid card is insufficient or passed in the step of confirming the balance and the expiry date; and
granting an approval for the payment amount if the special purpose prepaid card is determined as usable in the step of confirming the balance and the expiry date.

[3] The method according to claim 1, wherein the step of refunding a value-added tax through the dedicated apparatus comprises the steps of:
selecting a value-added tax refund function of the dedicated apparatus;
receiving any one of the card number, the passport number and the social insurance number;
determining whether the inputted number is registered in the refund database server while communicating with the refund database server;
displaying an error message if the number is not registered in the refund database server;
receiving the statement if the number is registered in the refund database server;
determining whether the inputted statement has a valid stamp executed by a certain authorized agency;
displaying an error message if the inputted statement does not have the valid stamp; and
paying the value-added tax if the inputted statement has the valid stamp.

[4] A method of refunding value-added taxes to foreigners, the method comprising the steps of:
transferring purchase information from a payment terminal of a duty free store to

a management server if a purchase is made using any one of cash, a general credit card, and a special purpose prepaid card; allowing the management server to approve the purchase based on the purchase information; storing refund information including transaction details and a refund amount in a refund database server depending on the approval; and refunding a value-added tax, wherein the step of refunding the value-added tax comprises the steps of:

selecting a value-added tax refund function of a dedicated apparatus;

receiving any one of a card number, a passport number and a social insurance number;

determining whether the inputted number is registered in the refund database server while communicating with the refund database server;

displaying an error message if the number is not registered in the refund database server; and

paying the value-added tax if the number is registered in the refund database server.