

# VAT REFUND FOR TRAVELLERS (TAX FREE)

Go shopping and  
get a refund  
of the VAT paid,  
with **DIVA**  
the new fast and  
safe electronic  
system

DEVOLUCIÓN  
IVA



FOR MORE INFORMATION



Link to the AEAT (Tax Agency) website  
[www.agenciatributaria.es](http://www.agenciatributaria.es)

Teléfono: (+34) 901 33 55 33

## WHEN ARE YOU ENTITLED TO A REFUND?

You are entitled to a refund if you:

- Have your **habitual residence** outside the European Union (or in the Canary Islands, Ceuta or Melilla).
- The goods acquired **do not constitute commercial shipments** and leave the EU within the **three months** following their purchase.
- And, in addition, the total value of the goods purchased is **higher than € 90.15** (including taxes) on each invoice.

## HOW DO YOU OBTAIN A REFUND?

1. Ask for a "DIVA form" **at the shops** where you are making your purchases, and if they are not yet using it, keep the complete invoice.
2. Upon arrival at a **port or airport**, go to the customs' stamping area:

If you use  
**DIVA** the  
process will  
be faster and  
safer!



- With DIVA you will be able to use the automatic machines with easy-to-follow instructions.
- If you do not have a DIVA form, speak to the customs staff, who will check that the requirements are met and stamp the invoices manually.

Remember to carry with you:

- Your passport.
  - The invoices for your purchases or the DIVA form.
  - And the goods for which you are requesting the refund (**PLEASE NOTE:** without the goods there can be no stamp).
  - Your boarding card or your ticket with your travel route.
3. Afterwards, you may **request your money** at the tax free company in the boarding area (subject to a commission) or directly from the shop where you made your purchases.

In this latter case, you must send the stamped invoice or the identification number of the DIVA form.

**In the event that you are leaving the European Union and making a stopover in another European airport, the invoices corresponding to the goods in your carry-on luggage shall be stamped at the customs of the airport of transit.**