

German Value Added Tax Refund

In Germany the amount paid for merchandise includes 19 % value added tax (VAT). Under certain conditions the purchase of goods from retailers is free of sales tax:

- you are a **resident of a non-EU country**
- you **export the goods yourself in your personal baggage within 3 months**. Your personal baggage is the property which you take with you for a journey. Any baggage that is sent either in advance or forwarded by post or by a forwarding agent does not meet this condition.

A so-called "Ausfuhrbescheinigung" (export papers) or Tax Free Shopping Check should be provided by the retailer as proof of non-commercial export (in accordance with Section 6 (3a) of the Turnover Tax Act). When leaving the European Union - through Germany only - the customs office of exit on the external border of the European Union at the airport (you must leave Germany on a non-stop flight to a country outside the EU) confirms the export. This requires, though, that the goods are shown at the customs office. After having returned to the UAE the stamped invoice should be sent back to the store in Germany where the merchandise was purchased. For the Global Tax Refund Check you may be able to obtain a cash refund if they have an office at the airport.

Certification by a German consular mission (exception)

In very rare **exceptional cases** the export certificate can be completed by a German consular mission abroad – in the UAE, the German Consulate General in Dubai only. This exception exclusively applies when the purchaser was hindered to get the confirmation at the German customs office justified by **objective grounds/circumstances** (e.g. the customs office was closed, but not because of long queues at the counter). If you can provide a letter from the German customs office or give a written plausible explanation why it was not possible to receive the export stamp at the port of departure from Germany, the documents can be completed by the Consulate General in Dubai.

The same procedure as at the customs service applies:

- your passport with proof of residency
- original receipts with completed form or Tax Free Shopping Check
- your boarding ticket
- and the goods purchased (unused/unworn in its original packaging/with price tag)

have to be presented to a consular officer for inspection after booking an appointment with [the appointment system](#) on our website.

There is a **fee of 25 Euro for the seal on each individual export paper** to be paid at the Consulate General in Dubai in cash in AED only.

Please note that the certification can only be issued for goods purchased in Germany. For goods purchased in other EU member states please consult the respective Embassy or Consulate.