

## Caution!

If you are flying to **Norway, Iceland** or **Switzerland**, go to the customs office in the departure area 1 (to the right of the passport check to gates B') and take along your hold and hand luggage. There you have to present:

- your passport / identity card
- your airline ticket
- the invoice or tax-free shopping cheque
- the goods for which the VAT refund is requested

Your invoice or tax-free shopping cheque will then be stamped by customs for export.

**B. You are flying from Brussels Airport (National Airport Zaventem) to another European airport (transit flight), where you will be leaving the European Union (e.g. Brussels – London – New York)**

There are **two possible procedures**:

### 1. You carry the goods in your **hold luggage**

Your luggage will be checked in Brussels. The same procedure as described under part A applies.

### 2. You carry the goods in your **hand luggage**

For goods contained in your hand luggage, you must comply with the VAT formalities in the airport through which you leave the European Union. To that end, go to customs in the transit airport (in the example London).

## How will the VAT finally be refunded?

In order to obtain the refund of the VAT, you should send the invoice (which has been stamped by the customs) to the supplier, who will then refund the VAT paid. You can also apply to a specialized company (e.g. at the airport of departure) which will nevertheless charge administrative costs.

## Further information?

**0032 2 753 29 20** (every day between 7 a.m. and 8 p.m.)

Website of the General Customs and Excise Administration:  
<http://customs.fgov.be>

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# VAT refund on exportation of goods from Belgium to non-EU countries



Customs procedures applied at Brussels Airport



Federal  
Public Service  
FINANCE

General Customs and Excise Administration

.be

**If you are leaving the European Union (EU) via Belgium, you can request a VAT refund for goods which have been purchased here.**

## Who?

VAT refund can only be requested by travellers who reside outside of the European Union.

## What?

The VAT refund can be requested only for goods with no business or commercial nature to which the regular customs procedures apply.

The total value of the goods must exceed 125 euros (VAT included) per invoice.

## When?

The VAT refund can be granted only for goods which were exported at the end of the third month following the month in which they were purchased at the latest.

## How to go about at the airport?

### A. You are leaving the European Union directly via Brussels Airport

There are **two possible procedures**:

#### 1. You carry the goods in your **hold luggage**

- Before checking in your hold luggage, go to the customs office in the departure area 1 (to the right of the passport check 'to gates B'). There you have to present:
  - your passport / identity card
  - your airline ticket
  - the invoice or the appropriate purchase documents (tax-free shopping cheque)
  - the goods for which the VAT refund is requested
- You should pack the goods in your hold luggage and have it checked in by your airline immediately.

- After having checked in your luggage, return to the customs office with your boarding pass, the luggage labels and the invoice or the tax-free shopping cheque. Your invoice or tax-free shopping cheque will then be stamped by customs for export.

#### 2. You carry the goods in your **hand luggage**

- After having checked in your hold luggage, you should go to the passport check by the Federal Police (departure area 1 'to gates B').
- Then, go to the customs office nearby and take along your hand luggage.
- There you show the same documents and goods as described under the first procedure ('You carry the goods in your hold luggage'). Your invoice or tax-free shopping cheque will then be stamped by customs for export.

