

VAT REFUND GUIDE FOR FOREIGN VISITORS

Foreign citizens may receive the VAT paid for goods purchased in the territory of the Republic of Armenia when leaving the Republic of Armenia.

Foreign citizens may receive the VAT paid for goods purchased only from the companies paying VAT. For clarifying the chances of claiming VAT, foreign citizens shall look for shops with the sign **"Tax free"**, which will designate that the shops employ Tax Free regime. Foreigners may receive clarification on Tax Free regime directly from the shop personnel as well.

When leaving Armenia, foreign citizens may claim VAT paid for the goods purchased in the territory of the Republic of Armenia, if

- goods purchased are not food products, tobacco goods, medicaments, goods which are ranked as cultural property (cultural heritage), vehicles or spare parts thereof;
- they have a Tax Free Invoice or a Cash Register Machine (CRM) Invoice and a CRM receipt for purchased goods;
- the value of goods purchased within the given day from one and the same store exceeds 100,000 Armenian Drams (VAT inclusive);
- VAT paid for purchased goods exceeds 16,670 Armenian drams;
- goods purchased have not been used before export and preserve manufacturer's packaging;
- goods are exported from the Republic of Armenia within 90 days after they are purchased.

Foreigner citizens shall submit their passports for obtaining a Tax Free Invoice or a CMR Tax Free Invoice.

A Tax Free Invoice or a CMR Tax Free Invoice is provided upon a foreign citizen's request.

The store (taxpayer) does not provide a Tax Free Invoice or a CRM Tax Free Invoice, if

- food products, tobacco goods, medicaments, goods which are ranked as cultural property (cultural heritage), vehicles or spare parts thereof are purchased;
- the value of goods purchased within a day from the same store (from the same taxpayer) is below 100,000 Armenian Drams;
- the VAT to be paid for the goods purchased is below 16,670 Armenian Drams;
- a foreign citizen has not submitted a passport;

- it has no right to issue VAT refund invoices, as it is not VAT payer.

In addition to the Tax Free Invoice or CMR Tax Free Invoice, foreign citizens are also provided with a document proving the payment.

VAT for purchased goods is refunded to foreign citizens when leaving the Republic of Armenia in the areas of departure (airports, points of crossing the state border).

For claiming VAT, foreign citizens shall submit the following documents to the customs body:

- 1 passport;
- 2 hard copy of VAT refund Tax Invoice or CRM Tax Invoice;
- 3 payment document for goods subject to export (CRM receipt or cash entry receipt or bank transfer statement/bill);
- 4 goods to be exported should be indicated in the VAT refund Tax Free Invoice (CRM tax free invoice);
- 5 boarding pass when leaving Armenia by airplane.

After customs control the customs body officer applies a stamp stating **«Subject to Refund»** on the Tax Free Invoice or CRM Tax Free Invoice and indicates the amount to be refunded, if goods and submitted documents comply with the aforementioned requirements.

The customs body returns all the submitted documents to foreigners, and in the case of leaving Armenia by airplane – the original and copy of the boarding pass as well.

Upon the request of foreigners, the VAT amounts may be either

- 1 paid in cash through any bank's branch located at the state border customs points. Foreigners shall submit documents returned by the customs body to the bank to receive the money. The bank may charge fees in the amount of 10 percent of VAT separately indicated in the invoice.
- 2 or transferred to his/her bank account. For transferring the money to the bank account the foreigners shall drop all the documents provided by the customs body in the boxes marked **"Tax Free Invoices"** located in the state border points. The Ministry of Finance of the Republic of Armenia transfers the money to the foreigners' bank accounts within 30 days after receiving the documents.

HOW TO SHOP TAX FREE IN ARMENIA

