



HM Government

UK TRANSITION



## VAT Retail Export Scheme: leaving GB from 1 January 2021

From 1 January 2021, visitors will no longer be able to purchase items in store in Great Britain under the VAT Retail Export Scheme. For goods purchased before this date, you can still make a claim under the scheme on departure from the UK or EU. If you leave the UK for a non-EU country, you should make your claim as you leave the UK.

All claims need to be in line with the current rules, which allow three months from the month of purchase to claim. For example, goods purchased on 3 December 2020 have to be exported by 31 March 2021.

The last day that non-EU visitors will be able to purchase goods in GB under the VAT RES scheme will be 31 December 2020 and the last day for export from the UK or EU will therefore be 31 March 2021.

For example, goods purchased on 3 December 2020 have to be exported by 31 March 2021. If you leave the UK for an EU country, you should make your claim as you leave the EU.

You will be able to buy duty-free goods when leaving Great Britain for both EU and non-EU countries.

Find out more at [gov.uk/duty-free-goods](https://gov.uk/duty-free-goods).

# Tax Free Shopping – FAQ's

## **When is the current tax free shopping scheme ending?**

The current VAT Retail Export Scheme ends on the 31<sup>st</sup> December 2020 at 11pm for all eligible customers.

## **Will retailers still be able to issue Tax Free forms?**

Yes, providing that the customer is eligible for Tax free Shopping retailers can continue to issue forms on goods sold up to and including the 31<sup>st</sup> December 2020.

## **Can a customer making a purchase in December, but not travelling until January 2021, still benefit from Tax Free shopping under the current scheme?**

Yes, so long as the date of sale is on or before the 31<sup>st</sup> December 2020, customers still have the normal 'month of sale, plus 3 months' period to export their goods. A customer would have until the 31<sup>st</sup> March 2021 to export goods purchased in December 2020.

## **A customer forgot to ask for a Tax Free Form, can I issue a form in 2021?**

Yes, you can, but only if the goods were bought on or before the 31<sup>st</sup> December 2020 and if a dated sales receipt was issued against the goods. Tax Free forms can be issued up until the 31<sup>st</sup> March 2021 only for purchases with receipts made on or before 31<sup>st</sup> December 2020.

## **Can a new Tax Free form be issued to a customer who wishes to return an item sold in December 2020, but still has other items from the same sale they wish to claim the tax back for?**

Yes, provided that the original Tax Free shopping form has not been refunded, a new Tax Free form can be issued for the remaining items up until the 31<sup>st</sup> March 2021 (provided the original sale was before the end of 2020).

# Tax Free Shopping – FAQ's

## **Will UK Customs continue to stamp Tax Free Forms in 2021?**

Yes, providing that the goods have been bought before the 1<sup>st</sup> of January 2021 and that the goods are exported to outside the EU by the end of March.

## **Will customers be able to get their Tax Free form stamped by Customs when leaving via an EU country in 2021?**

EU Customs will continue to stamp UK issued forms up to the end of March 2021 providing that the goods were sold before the 1<sup>st</sup> January 2021.

## **Will customers be able to get a cash / credit card refunds when they leave the UK to a non-EU destination?**

Yes, customers will be able to get immediate refunds up to the end of March at Heathrow, Gatwick and Manchester airports. For all other UK departure points, customers should deposit their completed Tax Free forms into the Customs Drop-Box and await a credit card refund.

## **Will customers be able to get a cash / credit card refunds when they leave via the EU?**

Yes, customers will be able to get refunds up to the end of March where facilities are available. For details, please ask customers to visit the applicable Tax Free agent's website.

## **What Tax Free option will be available from the 1<sup>st</sup> January 2021?**

Tax Free shopping is available for goods purchased in the UK but goods purchased will need to be sent directly from the retailer to your overseas address, including addresses in the EU. Find out more at [gov.uk/duty-free-goods](https://gov.uk/duty-free-goods).