VAT refund information

>SPECIAL ENCLOSURE TO THE CZECH TRADE FOCUS<

BASIC PRINCIPLES :

1. Persons eligible to receive the VAT (Value Added Tax) do not have a permanent or temporary residence in Czech Republic.

2. There must be an individual claim for each purchase(s) (if the purchases are made at the same store within one day, they can be placed on one claim).

- 3. The value of the purchase exceeds 1000 Czech Crowns (average exchange rate is 1 USD = 30 Czech Crowns).
- 4. The goods must be taken out of the country within 30 days of purchase.
- 5. The VAT can be claimed within a maximum of three months after the date of purchase .
- 6. The VAT applies to consumer products and gifts.

3 EASY STEPS TO CLAIMING YOUR REFUND :

1. We recommend that to shop at the store with a TAX FREE SHOPPING SIGN and ask for a refund cheque (Global Refund Cheque)

2. When leaving the Czech Republic, simply show your purchase, receipts and passport to a Czech Custom Official and have your Refund Cheques stamped within 30 days of purchase. ATTENTION: THERE WILL BE NO REFUND WITHOUT A CUSTOM STAMP!

3. The refund must be collected within 6 weeks from the day of purchase. There are different ways how to obtain a refund: you can get cash immediately at nearby Cash Refund Office, get the direct crediting or a cheque sent to a chosen address (For more details, please see the brochure about the tax free shopping given to you at the place of the purchase).

4. ATTENTION: THE VAT CAN ONLY BE RETURNED BY THE RETAILER OR THE DESIGNATED INTERMEDIATE COMPANY (GLOBAL REFUND OR OTHER), NEITHER THE CUSTOM OFFICE OR THE TAX OFFICE CAN REIMBURSE THE VAT. CZECH DIPLOMATIC MISSIONS IN THE UNITED STATES ARE NOT DESIGNATED TO REFUND VAT.

WHEN THE VAT WILL NOT BE REFUNDED :

1. The form does not include all of the information required.

- 2. The proof of purchase is not enclosed.
- 3. The goods are not checked by a custom officer when leaving the country.
- 4. The value of the purchase does not exceed 1000 Czech Crowns.
- 5. Other person than a buyer will claim the refund.

CASH REFUND OFFICES

Global Refund Czech Republic, Graficka 14/166, 150 00 Praha 5, toll free number: (+420)800.186.238, *taxfree@cz.globalrefund.com*, *www.globalrefund.cz*

Czech Republic Airports >Prague Airport Thomas Cook Exchange Office in the Transit Hall Acron Duty Free Shop >Prague Old Airpor Duty Free Shop >Karlovy Vary Airport Duty Free Shop

German Border >As / Selb *Czech International* >Bozi Dar Oberwiesenthall Infocentrum,TO&MI >Cinovec / Zinnwald Czech International, TO&MI >Folmava / Furth im Wald Czech International, TO&MI >Hora Sv. Sebestiana / Reitzenhain ART - 38 >Hrensko / Schmilka TO&MI >Petrovice / Bahratal TO&MI >Pomezi / Schirnding UNION BANK >Rozvadov / Waidhaus UNION BANK, TO&MI >Strazny / Philippsreuth 2T - exchange >Sv. Kriz / Waldsassen TO&MI >Varnsdorf / Seifhennersdorf TO&MI >Vojtanov / Schönberg Czech International >Zelezna Ruda / Bayer. Eisenstein Czech International

Austrian Border

>Dolni Dvoriste / Wullowitz *I-kontakt, TO&MI*>Ceske Velenice / Gműnd *TO&MI*>Halamky / Neunagelberg *TO&MI*>Hate / Kleinhaugsdorf *UNION BANK, TO&MI*>Hevlin / Laa an der Thaya *TO&MI*>Mikulov / Drasenhofen *UNION BANK*Studanky / Neigetschlag *P-Info*

Poland Border

>Bohumin / Chalupki PST Ostrava >Chotebuz / Boguszowice UNION BANK >Cesky Tesin / Cieszyn Cash Point >Habartice / Zawidów PZM >Harrachov / Jakuszyce PZM>Nachod / Kudowa Słone PZM >Kunratice / Bogatynia PZM>Nove Mesto / Czerniawa PZM>Sudice / Pietraszyn PST Ostrava >Velka nad Velickou / Vrbovce Interspedit >Bila / Klokocov PST Slovakia >Bila - Bumbalka / Makov PST Ostrava, PST Slovakia >Brumov - Bylnice / Horne Srnie PST Ostrava >Strelna / Lysa pod Makytou PST Slovakia

Slovakian Border

>Breclav / Kuty (D2) Interspedit, TO&MI >Lanzhot / Brodske Interspedit Mosty u Jablunkova / Svrcinovec Cash Point >Hodonin / Holic Interspedit, TO&MI >Stary Hrozenkov / Drietoma Interspedit, PST Slovakia >Sudomerice / Skalica Interspedit >Velka nad Velickou / Vrbovce Interspedit >Bila / Klokocov PST Slovakia >Bila - Bumbalka / Makov PST Ostrava, PST Slovakia >Brumov - Bylnice / Horne Srnie PST Ostrava >Strelna / Lysa pod Makytou PST Slovakia

INTERNATIONAL CASH REFUND OFFICES -AIRPORTS

Amsterdam Barcelona Berlin Copenhagen Dusseldorf Frankfurt Geneva Gothenburg Hamburg Helsinki Lisabon London Madrid Moscow Munchen Nice Osaka Oslo Paris Rome Singapore Stockholm Tokyo Vienna Zurich

Page 3