

**YOU WERE UNABLE TO DECLARE OR COMPLETE  
THE REFUND FORMALITIES IN FRENCH POLYNESIA <sup>1</sup>**

**• Am I still entitled to a refund ?**

Yes, if you were prevented from completing your formalities, due to the organization of the customs service (Customs time-stamp device unavailable for technical reasons and/or agents not present on-site).

**• To obtain a refund, you must send the original copy of the refund form together with :**

- ▶ A copy of an identity document proving that you are not a resident of French Polynesia.
- ▶ A copy of your travel ticket.
- ▶ Any proof that the goods have actually been exported (receipt from the customs services of your destination country if the value of your purchases exceeds the customs and tax allowances of that country, or proof that your purchases have been presented to the French embassy or consulate in your country of residency.
- ▶ A letter explaining why you were unable to complete the refund formalities before leaving French Polynesia.

All documents must be sent to the French Polynesia Customs Department within six months of the date of purchase.

<sup>1</sup>. For exceptional reasons, duly justified in the application for regularization.

**ATTENTION**

At any time, the Customs Authorities may verify your compliance with the requirements to benefit from tax exemption.

**FRENCH POLYNESIA CUSTOMS DEPARTMENT**  
Direction Régionale des Douanes de la Polynésie Française  
P.BOX. BP 9006 – PIRAE  
TAHITI, FRENCH POLYNESIA

dr-polynesie@douane.finances.gouv.fr

**THIS BROCHURE IS A SIMPLIFIED DOCUMENT  
CONTAINING INFORMATION PROVIDED FOR  
INFORMATION PURPOSES ONLY.**

**For further information and to avoid any violation of the law, please do not hesitate to :**

Contact the French Polynesia Customs Department at the following address :

- ▶ dr-polynesie@douane.finances.gouv.fr

For more information, please check the official French Polynesia's High Commission website :

- ▶ <https://www.polynesie-francaise.pref.gouv.fr/Demarches/Finances-et-fiscalite/Demarches-douanieres/Pour-les-particuliers/Vous-utilisez-un-bordereau-de-vente-en-detaxe>



**TAX REFUND IN  
FRENCH POLYNESIA**

CUSTOMS INFORMATION



**DOUANES  
& DROITS  
INDIRECTS**

## TRAVEL INFORMATION

You do not live in French Polynesia and are over 15 years old, visiting for less than 6 months ?

Under certain conditions, you can obtain a refund of the VAT (value-added tax) paid on goods purchased during your stay.

### REQUIREMENTS

- ▶ You must make your purchases from a retailer offering tax-free shopping.
- ▶ Your purchases must be personal.
- ▶ The minimum value of your tax-free purchases on a single form is 5,000 CFP.
- ▶ You must transport these goods yourself **in your personal baggage, in the cabin**, when you return to your country of residence.

### AT THE TIME OF PURCHASE

#### • How do I prove my status as a non-resident ?

By presenting a valid passport.

#### • What documentation will I receive from the retailer ?

The retailer will provide you with instructions on how to obtain a VAT refund and issue a refund export form in two duplicates (no.2 pink / no.4 yellow).

By signing this document, you agree to comply with the conditions required for obtaining a tax refund.

## TAX REFUND PROCEDURE IN FRENCH POLYNESIA

### UPON DEPARTURE FROM FRENCH POLYNESIA

- **When should I have my refund forms stamped ?**
  - ▶ Before the expiration date of 6 months from the date of purchase.
  - ▶ Upon departing from French Polynesia, after passing through border control and security.
- **How do I proceed to the validation of my refund form ?**
  - ▶ By using the customs time-stamp machine located at the exit of the security control (see map).
  - ▶ Each duplicate/form must be validated.
- **What should I do with my refund forms ?**

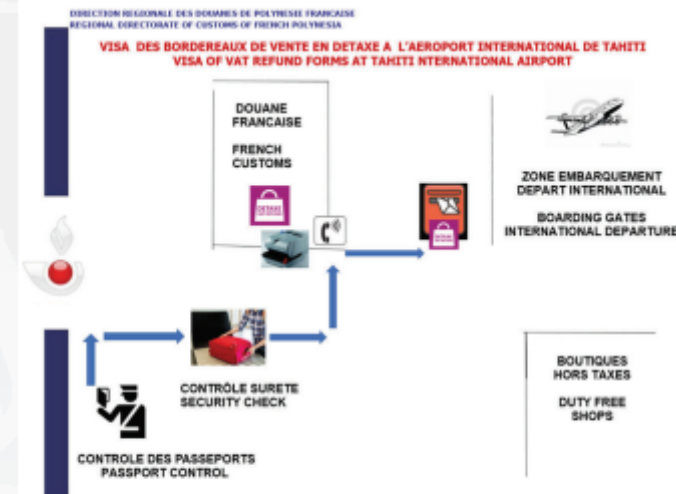
The retailer has given you a pre-stamped, self-addressed envelope :

✉ **Validate the pink form n°2** on the customs time-stamp device, then placed in **the dedicated envelope** and then in the **letterbox to be sent to the retailer**.

📄 **Validate the yellow form n°4** on the customs time-stamp device and **keep it in your possession**. It will be requested with **your goods in the case of a customs inspection**.

☎ If the **customs time-stamp device is not in service**, you may contact the customs services, **using the provided telephone booth** to obtain the validation of your refund forms.

## ATTENTION



### IN CASE OF AN INSPECTION, YOU MUST :

👤 Provide an identity document confirming your residency outside of French Polynesia.

📦 Display the duty-free items you have bought, which **should be carried** in your personal baggage **in the cabin with you**.

**FAILURE TO COMPLY WITH THESE REQUIREMENTS  
WILL LEAD TO THE CANCELLATION OF THE  
REFUND FORM AND MAY RESULT IN A FINE.**