

TAX REFUND

In the case that a buyer – traveler departs from Greece towards a third country, with intermediate (transit) stop in another country of the E.U., the following apply:

- **If the goods are delivered to the flight company** (in order to be received by the passenger at his final destination in a third country), the retail receipt (Tax Free Form) can be stamped by the Greek customs authorities, if the requirements of the exemption are fulfilled, and under the condition that the passenger will present to the authorized customs employee:
 1. the purchased goods during their delivery to the flight company,
 2. the tickets, and
 3. the boarding passes (with destination to the third country)
- **If the goods are transferred by the passenger in a handbag**, the retail receipt (Tax Free Form) is stamped, **always**, by the authorized customs authority of the E.U. Member State from which the transit and re-boarding of the transit flight takes place (with destination to the third country) since **from that place** the goods will be exiting the E.U. customs ground.