

BOARDING PASS STATEMENT FROM WORLD DUTY FREE

13.8.2015

For World Duty Free (WDF) it is a legal requirement specified by HMRC to ask all passengers to show their boarding passes (stating flight numbers and destination), when buying in our airport stores. This procedure is accepted and common practice in duty free shops around the world.

Unlike other airport stores, goods sold in duty free stores are brought onto the airport 'duty and tax suspended' (which means that the duty free retailer accounts for the taxes when the product is sold to the customer). World Duty Free uses the flight destination information on the boarding pass to ensure that any applicable customs, excise duty &/or VAT is fully accounted for to HMRC. This process does not allow World Duty Free to reclaim any tax from HMRC, on the contrary it is the system agreed with HMRC that enables World Duty Free to make the correct payment to HMRC where applicable.

A copy of the regulation can be found at: <https://goo.gl/W4mExc>

This is supplemented by a separate agreement between WDF and HMRC (the Bespoke Retail Agreement Scheme) which stipulates that boarding passes must be presented when purchasing all products in order to enable WDF to correctly account to HMRC for Customs duties and VAT as appropriate.

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