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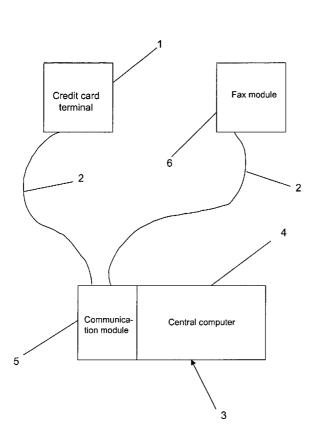
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(54) Title: SYSTEM FOR HANDLING REFUNDING OF SALES TAX



(57) Abstract: Shops connected to the system have an operator-driven shop module (1), which communicates with a central unit (3), comprising a central computer (4), which is programmed to verify whether or not the communicating shop can be identified via a reference unique to the shop. The system is arranged to collect from the central computer (4) preconfigured shop-specific data for an identified shop. The central unit has a communication module (5) which collects purchase data from the operator via the operator-driven shop module (1). The system has a calculation module for calculating the refund of sales tax on the basis of the purchase data. The central computer (4) then assembles said preconfigured data, the purchase data and said calculated refund in order to create a form for the refund of sales tax. Shops connected to the system have a fax module (6) the address of which is stored in the central computer (4) and is searchable via the shop reference. The system transfers said form to the fax module (6) in the shop in question for printing out forms for refunding sales tax.

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SYSTEM FOR HANDLING REFUNDING OF SALES TAX

TECHNICAL FIELD

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The present invention concerns a system for handling of refunding of sales tax, such as value-added tax to a consumer who has purchased goods in another tax area than the area where he is resident, for example in another country than the country in which he is resident.

BACKGROUND ART

Persons who travel to another country than their country of residence may have the right to a refund of so-called value-added tax when they purchase goods or services abroad. This type of tax is found in many countries and the rate of tax can vary in different countries. In Europe the tax rate for most countries is over 10%. For example, the United Kingdom has so-called VAT (Value-added Tax) at 17.5% on most articles. In Sweden and Denmark this tax is as much as 25% but is somewhat lower for certain goods and services. In Canada this tax on goods and services is 7% and certain provinces have a supplement for provincial taxes. In the USA most states have regional taxes in the order of 1-10%.

With the purpose of stimulating exports, these value-added taxes can in many countries be refunded to persons who are resident outside the country. A condition for this is that purchased goods are exported and used outside the country.

Hitherto, it has been very complicated for tourists and other visitors to a foreign country with value-added tax to obtain a refund of this tax. Ways of carrying out the refund vary between different countries. In some countries, visitors are allowed to apply for a refund when they leave the country, for example in the duty-free section at airports or in duty-free stores near borders. However, the visitor must gather receipts and decide which purchases are entitled to a refund. The visitor must also complete forms in

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foreign languages, which forms must be checked by customs officials at the same time as the purchases must be presented. The visitor must therefore queue at a refund counter and there receive the refund often in the currency of the country in question, which in turn means that the visitor must later stand in an exchange queue in order to receive his refund in the desired currency.

One example of a process for refunding value-added tax is practised in Canada. According to this process, a person who has visited the country must post from outside the country a refund form together with original receipts for all purchases. Thereafter, it takes at least six weeks before the Canadian agent handles the case and sends the refund. The refund is paid in Canadian dollars and therefore when the visitor receives the cheque, he must also change it to the currency of his own country.

Another way of refunding value-added tax (VAT) is practised in the United Kingdom. For each purchase for which a refund is possible, the visitor must prove his right to a refund by presenting his passport to the sales assistant. Certain retailers may also demand a minimum purchase before a refund can be received. The visitor must then complete, in the shop, a special refund form which is supplied by the retailer.

- When the visitor leaves the European Community, all refund forms and corresponding goods must be presented to a customs official and the visitor receives a customs stamp on the above-mentioned form. If the visitor neglects to certify the refund form at the customs, he will have no further opportunity of receiving a refund.
- Once outside the European Community, the visitor must post a customsstamped refund form to each shop where the person made a purchase. The retailer will then deduct a fee and send a cheque in Euros for the remaining amount to the customer, who then can change it to a currency that can be used in his homeland.

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Other countries have other special rules that must be fulfilled in order to obtain a refund of value-added tax.

As can be seen from the above, it is possible for individuals to receive a refund of value-added tax which has been paid on purchasing goods in foreign countries. However, as has been seen, this is extremely complicated for certain countries. Furthermore, the rules vary, which makes it considerably more difficult for persons visiting several countries during a trip.

The purpose of enabling value-added tax to be refunded to people who are resident in another country is of course to try to stimulate export of goods. With the aim of preventing tax fraud, different countries have chosen, as has been exemplified above, to introduce different rules which must be met in order to allow foreign visitors to receive refunds of value-added tax.

There exist service companies, which have set up businesses to enable easier handling of refunds of value-added tax for both tourists and shops. In shops which are collaborating with these service companies, tourists are given refund forms which have to be completed with certain personal details. Goods and forms are presented at customs and forms are provided with the requisite customs stamp. The above-mentioned companies have service points at international airports and at border stations, where tourists can obtain their refund directly in the desired currency. The company then takes care of all paperwork and bills the shops.

If a customer forgets or does not have time to visit the above-mentioned service points for refunding value-added tax, the customer can also send the requisite documents to the service company afterwards. The service company can then, with the aid of the documents, deposit the tax refund in the customer's bank account or the like.

These service companies considerably simplify the procedure for tourists and doubtless considerably stimulate sales for the participating shops.

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However, there is a need for further simplification for both shop-owners and tourists.

There is still a great deal of time-consuming paperwork for the shops, which, for each new customer who is perceived to be a tourist or states himself to be a tourist, must furnish refund forms and in addition must explain to the tourist how to fill them in. This time-consuming practice reduces the flow of paying customers through the shop and there is a great need to simplify the routines and reduce the paperwork.

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In recent years card payment terminals have been developed to handle not only card payments but also other types of financial transactions. Examples of existing services are calculation of VAT refunds and printing out of special forms which are used in connection with VAT refunds.

Said services can be installed one by one on card payment terminals. It is also possible to install and at the same time use several of the services on card payment terminals.

However, one considerable problem is printing out receipt documents, in the form of receipts or forms, when card payment terminals are used for several services. This is particularly the case when authorities require forms which differ considerably from purchase receipts with respect to requisite preprinted text and details which are to be filled in.

For card purchases, the card payment terminal's printer is used to print a receipt for the purchase amount. Examples of terminal printers are matrix printers and thermal printers. In the case of a thermal printer, two identical receipts are printed out in succession. The card holder signs one and keeps the other as a reference. A matrix printer prints out a paper with a carbon copy. The card holder signs the top paper and keeps the bottom one, with a copy of the signature, as a reference.

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If the card payment terminal is also used to calculate VAT refund for a consumer who has purchased goods in a tax region other than his region of residence, it has hitherto been necessary either to print out a very long paper with the card terminal's integral printer in order to fit in all the information required on a refund form, or to connect a further printer for the requisite forms for the VAT refund service, in addition to the card terminal's integral, or linked, printer. Arranging an extra printer is complex and expensive. Furthermore, these extra printers require extra accessories, such as cables and transformers. Extra printers increase the complexity, and operational breakdowns with subsequent maintenance naturally increase in comparison with a system where only the card payment terminal's integral printer is used.

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It is also a considerable problem that extra printers take up expensive shop space. Furthermore, extra printers are conceived as a disturbance with regard to both appearance and noise, particularly in shops where an exclusive attractive and peaceful environment is sought after.

For tourists to receive a VAT refund, they are required to complete in the shops special refund forms with certain personal details, such as name, home address and passport number. Authorities' requirements for refund forms are such that a majority of information on the forms must be preprinted. This means that the second printing alternative with the card terminal's integral printer is unsuitable. The width of the print format with the card terminal's integral printer is so small that the forms with all the requisite information will be unreasonably long and therefore unmanageable.

Consequently, it has hitherto been preferred to use the alternative with two printers, despite the above-mentioned disadvantages, since the disadvantages of the alternative with use of the card terminal's printer are too great.

A further inconvenience of having several printers in the shop is that extra forms for VAT refunds must be stored in the shop and loaded into the printer.

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Shops where purchases entitled to a refund of sales tax occur very seldom present a special problem. There is a relatively large group of shops in many countries where purchases with entitlement to a refund of sales tax only occur a few times a year. As this type of purchase is rare, staff in such shops may forget that they have this service, or there may be new members of staff who have never encountered customers who are entitled to a refund of sales tax.

As mentioned above, special forms are provided by the said service companies and, since the forms are seldom used in this group of shops, it is unlikely that they will be kept at the front of the shelves and they can therefore be difficult to find. Often, they have simply been tidied away and are not available when requested by a customer. This is something which the said service companies have noticed as they send out quite a number of forms to this group of shops and only get back a fraction in the form of used forms.

Since the purchases which have entitlement to a refund occur so seldom, the staff in this group of shops are not updated with regard to the routines for this type of transaction, which means that it takes longer to serve the customers.

A further problem with this type of shops is that there is no justification for updating with, for example, debit card terminals that automatically calculate the tax refund and automatically complete the forms by means of an extra printer. In addition to this, the shops in question do not have extra printers for printing out forms. Extra printers take up shop space, require peripheral equipment and service and involve an extra investment, which is not justified for only a small number of transactions per year.

Shop staff are thus obliged to both calculate sales tax refunds and fill in forms manually.

The present invention is principally based on the idea of fetching forms, via a communication aid available in the shop, from a central unit and using an

existing fax in the shop to print out forms for refunding of sales tax. All shops have of course one or several communication aids at their disposal, such as a card terminal, a normal push-button telephone and, usually also a mobile telephone, and they also have a fax machine. It is also common nowadays to have access to the Internet.

DISCLOSURE OF INVENTION

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The present invention is characterized in that shops connected to the system have an operator-driven shop module, which via connection channels, such as telecommunication networks, are arranged to communicate with a central unit, comprising a central computer, which is programmed to verify whether or not the communicating shop can be identified via a reference unique to the shop, that the system is arranged to collect from the central computer preconfigured shop specific data for an identified shop, that the central unit has a communication module, which is arranged to collect purchase data from the operator via the operator-driven shop module, that the central unit is arranged and has software to serve at least one type of operator-driven shop module for various shops connected to the system, which type of shop modules can be chosen from various types of shop modules, comprising personal computers, debit card terminals, mobile telephones, telephones and fax machines, that the system has a calculation module for calculating sales tax refund on the basis of the purchase data, that the central computer is arranged to then assemble said preconfigured data, the purchase data and said calculated refund to create a form for refund of sales tax that is approved for the tax region where the purchase was made, that shops connected to the system each have a fax module whose address is stored in the central computer and is searchable via said unique shop reference, and that the system is arranged to transfer said form to the fax module in the shop in question for printing out forms for refunding of sales tax and in that said calculation module is arranged in the central computer.

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A shop can thus gain access to programs and calculation capacity from a central unit, which means that the shop does not need to replace its card terminals due to lack of capacity.

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In accordance with one embodiment, the invention is characterized in that the operator-driven shop module is constituted by a PC, which is arranged for communication with the communication module, and that this comprises a web page belonging to the central unit.

In accordance with another embodiment, the invention is characterized in that the operator-driven shop module is constituted by a debit card terminal, which after connection to the central unit, is arranged to communicate with said communication module.

In accordance with another embodiment, the invention is characterized in that the operator-driven shop module is constituted by a mobile telephone and that the communication module is arranged to communicate with mobile telephones via text messages, mms messages, email or the like.

In accordance with another embodiment, the invention is characterized in that the operator-driven shop module is constituted by a telephone, that the communication module is interactive and arranged for voice reply communication with the operator via said telephone.

In accordance with one embodiment, the invention is further characterized in that the interactive communication module is arranged to interpret replies from the operator via the telephone's key tones.

In accordance with an alternative embodiment, the interactive communication module is provided with a voice interpretation device for interpreting voice replies from the operator.

In accordance with one embodiment, the invention is characterized in that the telephone is constituted by a normal push-button telephone or a mobile telephone.

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In accordance with another embodiment, the invention is characterized in that the operator-driven shop module also serves as said fax module, and in that the communication module is arranged for communication with the operator via the fax module.

In accordance with one embodiment, the invention is characterized in that the communication module is interactive and is arranged for voice reply communication with the operator via the fax module.

In accordance with one embodiment, the invention is further characterized in that the communication module is arranged to interpret replies from the operator via the fax module's keys.

In accordance with one embodiment, the system is arranged to create encrypted information from each respective purchase transaction and store it in the form of a bar code and transfer the bar code to the form.

In accordance with one embodiment, the encrypted information is based on details containing at least the reference number for each respective purchase transaction and also the total purchase amount or refund for each respective purchase transaction.

In accordance with one embodiment, the encrypted information is also based on details of the shop's name and/or shop number.

In accordance with one embodiment, the system can be arranged to transfer card information read in the card terminal, comprising at least the customer's name, to the form for refund of sales tax.

In accordance with a further embodiment, the invention is characterized in that the central computer comprises memories with shop specific information, comprising details of the rules in the country in question for refunding sales tax, and in that the system is arranged, after identification of a communicating shop, to collect said information from the central computer and transfer it to the shop's fax module.

The latter function gives a shop operator access to instructions on how to handle purchases with entitlement to a refund of sales tax and this considerably simplifies the handling of such purchases for an inexperienced operator.

The interactive communication module in the central unit leads the operator through the process and requests relevant information for each step. When all the details have been entered, a completed refund form is automatically sent for printing out on the shop's fax module.

DESCRIPTION OF DRAWINGS

- The invention shall be described in more detail below with reference to the embodiments shown on the attached drawings. In which
 - Fig.1 shows schematically an embodiment of the system in accordance with the invention,
- Fig. 2 shows schematically the process flow in the system in accordance with the invention,
 - Fig. 3 shows the principle for the purchase-registering process in the process flow in accordance with Fig.2.

EMBODIMENTS OF THE INVENTION

In Fig. 1 an operator-driven shop module has been denoted with reference numeral 1. In accordance with the invention, this can be constituted by, for example, a credit card terminal, which, via a telecommunication network 2, can be connected to a central unit 3. This central unit comprises a central computer 4 and a communication module 5. The system also comprises a fax module 6 in each shop. For the sake of simplicity, only one shop with a credit card terminal and fax is shown in Fig. 1. In practice, a large number of shops in one country are connected to the system. The central unit can of course also be arranged to serve shops in a large number of countries.

The system in accordance with the invention is, as mentioned above, principally intended for shops where purchases with entitlement to a refund of sales tax occur very seldom. The system has been arranged to lead a shop assistant with little or no experience of this type of purchase transaction through the process. When a purchase with entitlement to a refund of sales tax arises, the shop assistant only requires to start a program on the credit card terminal, which program is arranged to lead the shop assistant through the process in a simple manner. This is illustrated for a purchase example in Figs 2 and 3.

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In Fig. 2, the initial process step of the shop assistant starting the program is denoted 7. The program has previously been installed in the terminal with the shop specific information which describes the purchase registration process. When the purchase registration, which is denoted 8 in Fig. 2, is completed the credit card terminal connects itself to the central computer 4 via the communication module 5 and purchase information together with data identifying the shop is transferred to the central computer. All shops connected to the system have identification data stored in the central computer 4. This identification data comprises a shop number and the shop's fax number and also suitably the shop's name, address and telephone number. In the central computer's memory there is also preconfigured shop-specific data adapted for connected shops and for rules for this type of transaction in the country in question. The central computer is arranged to calculate refunds of sales tax on the basis of registered purchase data.

The central computer is further programmed to assemble said preconfigured data, the purchase data and said refund to create a form for refund of sales tax that is approved for the tax region where the purchase was made. This form is sent in step 9 in Fig. 2 to the shop's fax module for printing out of the required number of forms for the purchase transaction.

The central computer is suitably programmed to send, immediately after identification of the connected shop, an information sheet to the shop's fax

with information on how refunding of sales tax in the country in question is carried out.

In the described embodiment the operator, for example a shop assistant, is led through the purchase registration process as illustrated in the form of a purchase example in Fig. 3.

The program has been installed, as mentioned above, with shop specific information. Depending on whether the shop sells one or several types of goods, the program automatically chooses in step 10 the appropriate alternative "Yes" or "No" in Fig. 3. If only one description of a product is registered the card terminal's display will state "Enter number", whereafter the credit card terminal connects itself to the central computer to generate a form for tax refund as described above.

If the shop has been preprogrammed for several product descriptions, the program will choose the alternative "Yes". In a first step 11, the operator receives in Fig. 3 the following instructions on the card terminal's display:

"Choose description"

"Press 1 for diamonds"

"2 for pearls"

"3 for watches"

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When the operator has entered the code for a product, for example 1, the operator receives in step 12 the instruction "Enter number" on the card terminal's display. When the operator has entered the number of diamonds, the card terminal's display states "Enter price", step 13 in Fig. 3.

25 The next instruction on the card terminal's display, step 14 in Fig. 3, is:

"Press 1 to finish"

"Press 2 to add another description"

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If the purchase is completed, the operator thus chooses to press "1",

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whereupon the credit card terminal connects itself to the central computer in

order to generate a form for tax refund, as is described above.

If further product descriptions are included in the purchase, the operator

presses "2", whereupon steps 11-14 are repeated for the new product.

When the purchase registration process is completed, the card terminal

connects itself to the central computer via the communication module in the

central unit.

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As is mentioned above, the central computer can be programmed to transfer,

immediately after the connected shop has been identified and the shop's fax

number has subsequently been fetched from where it is stored in the central

computer's memory, an information sheet to the shop's fax with information

on how refunding of sales tax is carried out in the country in question. Two

copies of this information sheet can be sent: one for the customer and one

15 for the operator.

In order to increase security against fraud, the system can be arranged to

create encrypted information from each respective purchase transaction and

store it in the form of a barcode and also transfer the barcode to the form.

The encrypted information is based on details comprising at least the

reference number for each purchase transaction and also the total purchase

amount or total refund for each purchase transaction.

Furthermore, the encrypted information can be based on details of the shop's

name and/or shop number. In addition to appearing on the form, the barcode

is stored in the central computer's memory in connection with the purchase in

25 question.

When the refund of sales tax is claimed at a refund point that is connected to

the central computer, a check can be carried out by reading the barcode, for

example as to whether the total purchase amount has been changed.

The invention has been described above in connection with an embodiment in which the operator-driven shop module is constituted by a card terminal.

Several alternatives to card terminals are suitable for use as an operatordriven shop module.

For example, the shop's fax machine can be arranged to also serve as an operator-driven shop module for the purchase registration process and automatically call the central unit's communication module. In the case of such an embodiment, the operator (shop assistant) can be led through the purchase registration process via the fax module's display or via voice reply.

The shop assistant is led through the purchase registration process in essentially the same way as is described above in connection with Fig. 3.

Another alternative for use as an operator-driven shop module is a mobile telephone which can communicate via text message, mms message, email or the like. The purchase registration process is carried out in essentially the same way as is described above in connection with Fig. 3.

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One alternative is that the operator-driven shop module is constituted by a telephone, such as a normal push-button telephone or a mobile telephone. In this embodiment the communication module in the central unit is designed for interactive communication and arranged for voice reply communication with the operator (shop assistant) via said telephone. In accordance with one embodiment, the interactive communication module can be designed to interpret replies from the operator (shop assistant) via the telephone's key tones. In accordance with one embodiment, the interactive communication module is provided with a voice interpretation device for interpreting voice replies from the operator (shop assistant). In the embodiments with a telephone as the operator-driven shop module, the purchase registration connection with the embodiment in Fig. 3. When a telephone is used as the operator-driven shop module, the program for the purchase registration

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process is suitably arranged in the central unit, for example in its communication module. Alternatively, the program for the purchase registration process can be arranged in the telephone.

In accordance with a further embodiment, a PC can serve as the operatordriven shop module. This PC is arranged for communication with a communication module comprising a website belonging to the central unit.

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The central unit is arranged to serve at least one type of operator-driven shop module for various shops connected to the system. Such types of shop modules can be constituted by, for example, personal computers, debit card terminals, mobile telephones, telephones and fax machines. The only requirement made on the shop module is that it should be able to communicate with the central unit.

In order to be able to serve a large number of shops in one or several countries, the central unit, in accordance with one embodiment, can be arranged and have programs to be able to simultaneously communicate with several of the above-described embodiments of operator-driven shop modules.

The invention is not limited to the embodiments stated above, further embodiments being possible within the framework of the following patent claims.

The operator-driven shop module can be constituted by a computer, for example a PC, which is provided with suitable programs and equipment for communication with the central unit. With a computer, the requisite calculation capacity is of course available in the shop module for calculating refunds of sales tax. Communication between the computer and the central unit can take place in several different ways. For example, communication can take place with the aid of a mail client.

CLAIMS

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System for handling of refunding of sales tax, such as valueadded tax to a consumer who has purchased goods in another tax area than the area where he is resident, for example in another country than the country in which he is resident. characterized in that shops connected to the system have an operator-driven shop module (1), which via connection channels, such as telecommunication networks (2), is arranged to communicate with a central unit (3), comprising a central computer (4), which is programmed to verify whether or not the communicating shop can be identified via a reference unique to the shop, that the system is arranged to collect from the central computer (4) preconfigured shop specific data for an identified shop, that the central unit has a communication module (5), which is arranged to collect purchase data from the operator via the operator-driven shop module (1), that the central unit (3) is arranged and has software to serve at least one type of operator-driven shop module (1) for various shops connected to the system, which type of shop modules can be chosen from various types of shop modules, comprising personal computers, debit card terminals, mobile telephones, telephones and fax machines, that the system has a calculation module for calculating sales tax refund on the basis of the purchase data, that the central computer (4) is arranged to then assemble said preconfigured data, the purchase data and said calculated refund to create a form for refund of sales tax that is approved for the tax region where the purchase was made, that shops connected to the system each have a fax module (6) whose address is stored in the central computer (4) and is searchable via said unique shop reference, that the system is arranged to transfer said form to the fax module (6) in the shop in question for printing out forms for refunding of sales tax and that said calculation module is arranged in the central computer (4).

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- 2. System in accordance with claim 1, c h a r a c t e r i z e d i n that said operator-driven shop module (1) is constituted by a PC, which is arranged for communication with the communication module (5), and that this comprises a web page belonging to the central unit.
- 5 3. System in accordance with any one of claims 1-2, c h a r a c t e r i z e d i n that said operator-driven shop module (1) is constituted by a debit card terminal, which after connection to the central unit (3), is arranged to communicate with said communication module (5).
- System in accordance with any one of claims 1-3,
 c h a r a c t e r i z e d i n that said operator-driven shop module (1) is constituted by a mobile telephone, which is arranged to communicate with the communication module (5) via text messages, mms messages, email or the like.
- System in accordance with any one of claims 1-4,
 c h a r a c t e r i z e d i n that said operator-driven shop module is constituted by a telephone, that the communication module (5) is interactive and arranged for voice reply communication with the operator via said telephone.
- 6. System in accordance with claim 5, c h a r a c t e r i z e d i n
 that the interactive communication module (5) is arranged to interpret replies
 from the operator via the telephone's key tones.
 - 7. System in accordance with claim 5, c h a r a c t e r i z e d i n that the interactive communication module (5) is provided with a voice interpretation device for interpreting voice replies from the operator.
- 25 8. System in accordance with claim 6, c h a r a c t e r i z e d i n that the telephone is constituted by a normal push-button telephone or a mobile telephone.

- 9. System in accordance with claim 7, c h a r a c t e r i z e d i n that the telephone is constituted by a normal telephone or mobile telephone.
- 10. System in accordance with claim 1,
 c h a r a c t e r i z e d i n that the operator-driven shop module (1) also
 5 serves as said fax module, and in that the communication module (5) is arranged for communication with the operator via the fax module (6).
 - 11. System in accordance with claim 10, c h a r a c t e r i z e d i n that the communication module (5) is interactive and is arranged for voice reply communication with the operator via the fax module (6).
- 10 12. System in accordance with claim 10 or 11, c h a r a c t e r i z e d i n that the communication module (5) is arranged to interpret replies from the operator via the fax module's (6) keys.
- 13. System in accordance with any one of the preceding claims, c h a r a c t e r i z e d i n that the central computer (4) comprises memories
 15 with shop specific information, comprising details of the rules in the country in question for refunding sales tax, and in that the system is arranged, after identification of a communicating shop, to collect said information from the central computer (4) and transfer it to the shop's fax module (6).
- 14. System in accordance with any one of the preceding claims,
 20 c h a r a c t e r i z e d i n that the system is arranged to create encrypted information from each respective purchase transaction and store it in the form of a bar code and transfer the bar code to the form.
- 15. System in accordance with claim 14, c h a r a c t e r i z e d i n that the encrypted information is based on details containing at least the reference number for each respective purchase transaction and also the total purchase amount or total refund for each respective purchase transaction.

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16. System in accordance with claim 15, c h a r a c t e r i z e d i n that the encrypted information is also based on details of the shop's name and/or shop number.

1/3

Fig.1

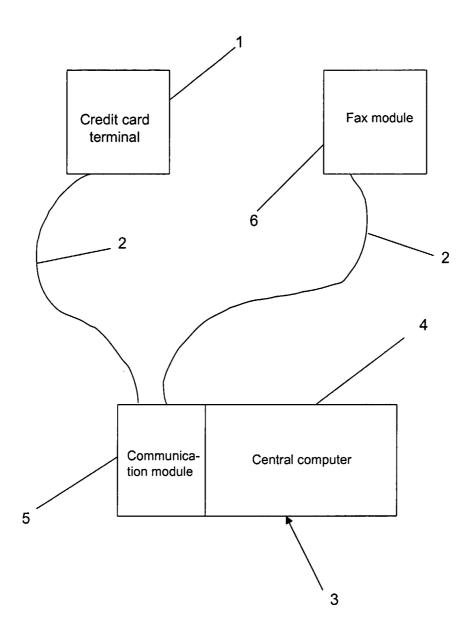


Fig. 2 2/3

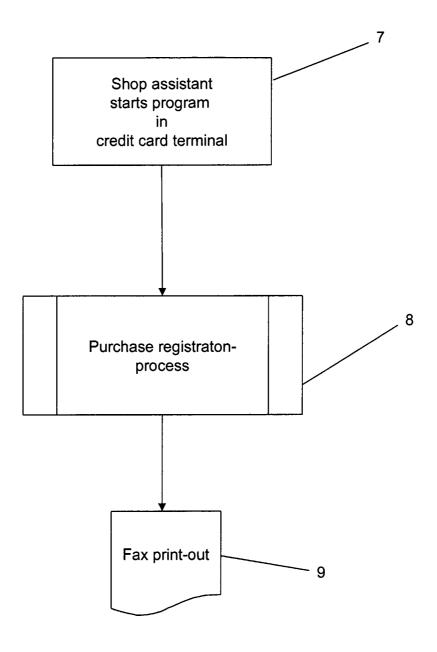
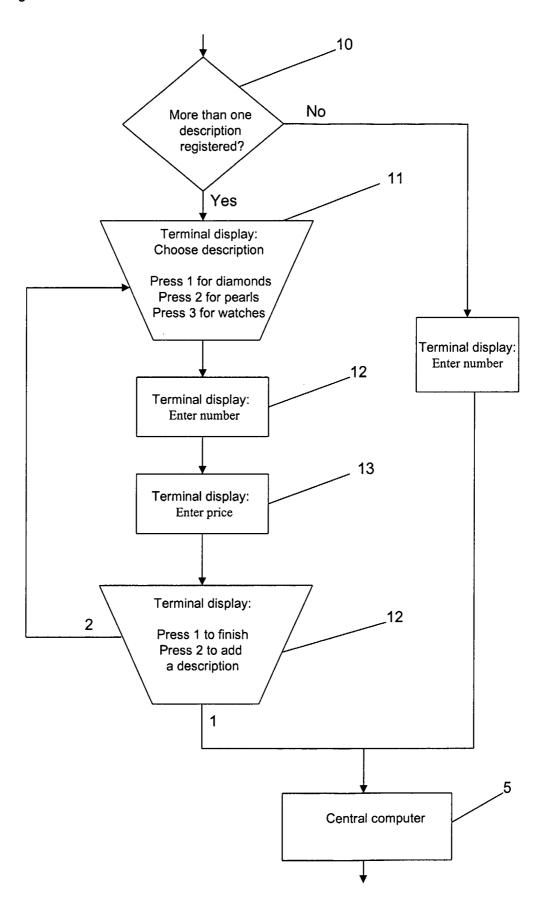


Fig.3 3/3



INTERNATIONAL SEARCH REPORT

International application No.

		_		al application No.					
			/000143						
A. CLASSIFICATION OF SUBJECT MATTER									
IPC7: G06F 17/60 According to International Patent Classification (IPC) or to both national classification and IPC									
B. FIELDS SEARCHED Minimum documentation generated (classification quetom followed by classification grant 1)									
Minimum documentation searched (classification system followed by classification symbols)									
IPC7: (<u></u>							
Documentation searched other than minimum documentation to the extent that such documents are included in the fields searched SE,DK,FI,NO classes as above									
	ata base consulted during the international search (nam	e of data base and, whe	re practicable, searc	h terms used)					
	one one constitute during the manned the soul on (main	of the old and, who	re pravadente, seate	in terms used)					
	<u> TERNAL, WPI DATA, PAJ, INTERNAT, I</u>	ULLTEXT							
C. DOCUMENTS CONSIDERED TO BE RELEVANT									
Category*	Citation of document, with indication, where app	propriate, of the rele	vant passages	Relevant to claim No.					
Y	GB 2387929 A (MAINLINE CORPORATE 29 October 2003 (29.10.2003) line 12 - page 9, line 18, 1	1-16							
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Y	US 20010034739 A1 (ANECKI, J A E 25 October 2001 (25.10.2001)	1-16							
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A	US 6078899 A (FRANCISCO, P A), 2 (20.06.2000), column 3, line line 54	1-16							
A	US 6003016 A (HAGEMEIER, R C), 1 (14.12.1999), whole document	1-16							
	(14.12.1333), whose document	•							
		·····							
X Furth	er documents are listed in the continuation of Box	C. X See pa	atent family annex	· .					
* Special categories of cited documents: "A" later document published after the international filing date or priorit date and not in conflict with the application but cited to understand to be of particular relevance "T" later document published after the international filing date or priorit date and not in conflict with the application but cited to understand the principle or theory underlying the invention									
"E" earlier a filing da	claimed invention cannot be red to involve an inventive								
special : "O" docume means	establish the publication date of another citation or other reason (as specified) nt referring to an oral disclosure, use, exhibition or other	"Y" document of particular relevance: the claimed invention cannot be considered to involve an inventive step when the document is combined with one or more other such documents, such combination being obvious to a person skilled in the art.							
"P" document published prior to the international filing date but later than the priority date claimed being obvious to a person skilled in the art document member of the same patent family									
Date of the	actual completion of the international search	Date of mailing of the international search report							
2 May	2005	1 3 -05- 2005							
	mailing address of the ISA/	Authorized officer							
Box 5055,	Patent Office S-102 42 STOCKHOLM No. + 46 8 666 02 86	Patrik Rydman /MN Telephone No. +46 8 782 25 00							

INTERNATIONAL SEARCH REPORT

International application No.

PCT/SE 2005/000143

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C (Continu	ation). DOCUMENTS CONSIDERED TO BE RELEVANT		
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INTERNATIONAL SEARCH REPORT Information on patent family members

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