



METRO Cash & Carry Österreich GmbH, Metro Platz 1, A – 2331 Vösendorf

VAT-free intra-community deliveries

If a customer wants to benefit from VAT-free purchases at METRO Cash & Carry Österreich GmbH (hereinafter “METRO”), they must register as a customer with METRO. VAT-free purchases in Austria are not possible with a foreign METRO customer card!

The METRO card must be applied for by the owner/manager. Application for a customer card through a proxy is not possible!

The processing time for new cards which allow for VAT-free purchases is 2 full working days (Saturday is not counted as a working day). This means that immediate VAT-free purchases are not possible! Only purchases with value added tax is possible immediately.

The following documents are required for VAT-free purchases at METRO:

- Application form signed by the owner/manager (EU/IGL) (from the METRO website) or amending protocol (will be created in the store and must be signed on site) - the agreement to METRO's sales conditions is to be signed by the owner/manager;
- A METRO additional card form (EU/IGL) must be completed and signed for the existing customer by the owner/manager for new authorised buyers (ABs);
- Proof of business activity (one of the following):
 - Copy of trading licence, business registration/re-registration or business register (latest version) or
 - Excerpt from company register or trade register (from within the last 6 months) or
 - Current/valid confirmation from professional chamber (e.g. lawyer, tax advisor, doctor) or
 - For asset management (e.g. renting and leasing), rental listings or current rental agreements (redacted), entrepreneur certificate, confirmation from the municipality of the rental of a property or
 - Confirmation from a tax advisor that an active business exists;
- Colour copy of the owner/manager's photo ID with current specimen signature;
- Colour copy of each AB's photo ID with current specimen signature;
- The “email disclosure” form is to be signed by each holder/manager (if the email address is not indicated, the registration of additional ABs is not possible - in this case, only the owner/manager may benefit from VAT-free purchases);
- Indication of VAT ID number.



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The following documents are required if an existing customer is subject to changes:

- Change of company name or address: Provision of current excerpt from company register or trade register or business registration.
- Registration and/or change of ABs: signed METRO additional card form (EU/IGL) with copy of ID document and signature of owner/manager and the AB or new change protocol (can be changed in the owner/manager's store and signed).

Please note that a customer number approved for VAT-free purchases will be suspended for VAT-free purchases after inactivity for one year (i.e. If the customer makes no purchases for a year). The suspension can be lifted once the customer data is checked and updated.

Please note the following regarding VAT-free purchases:

- Only the AB expressly indicated on the METRO card may make VAT-free purchases in the store.
- No proxies are permitted for VAT-free purchases (including special powers of attorney).
- The AB must be registered by the customer before any planned VAT-free purchases. In this case, the METRO card and photo ID must be presented so that the AB's identity can be verified.
- The customer must present a foreign vehicle registration certificate. VAT-free purchases with an Austrian vehicle registration certificate are only permitted under certain circumstances.
- The first page of the receipt note must be completed for each purchase and each invoice. This confirms that the goods have been purchased for the company and taken to another EU country.
- In the case of collection by the forwarding agent, the forwarding agent must provide the customer with the 2nd page of the receipt note and this must then be completed, signed and returned to METRO. This confirms the receipt of the goods.

If these conditions are not met, the delivery must be billed to your company with a taxable invoice.