



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

Export deliveries Purchases by third-country customers

No immediate exemption from Austrian value added tax but tax refund possible

Companies from a third country (hereinafter “third-country customers”) without residence or registered office in Austria can purchase from METRO Cash & Carry Österreich GmbH (hereinafter “METRO”). To do so, the customer must be registered with METRO. In some territories, customers registered as METRO customers in third countries may also purchase in Austria by way of a day pass. This possibility must be clarified in the respective store.

A third-country customer always receives a gross invoice (with Austrian value added tax indicated) in the store. If the goods purchased are demonstrably taken to a third country, the customer can benefit from a tax refund (“duty-free export deliveries”) on presentation of the following supporting documents.

An immediate exemption when purchasing from METRO (issuance of a net invoice) is not possible.

Documents required for the issue of a customer card by METRO Austria

The following documents are required for the issue of a METRO customer card to third-party customers:

- Presentation of the signed application form (Download from the website: <https://www.metro.at/ueber-metro/steuerfrei-einkaufen>; alternatively, this form can be completed in the store) or signing of the change protocol in the store.

The registration and issue of a METRO customer card can only be applied for by the owner/manager. Application for a customer card through another person with a power of attorney is not possible. The owner/manager is considered to be an authorised buyer (hereinafter AB). They may also register others as ABs so that they may make purchases for the company with their own card. To do so, existing customers must complete the form “Metro additional card form” and have this signed by the owner/manager

- Copy of trading licence or business registration, excerpt from business register or similar supporting document from a trade register;
- Copy of an official photo ID (e.g. passport) belonging to the owner/manager with a specimen signature;
- Copy of each AB’s ID document with a specimen signature;
- Agreement to METRO's sales conditions (on the application form or change protocol).



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Processing the tax refund

For a tax refund, the use of a simplified/oral or written customs declaration depends on the invoice amount and collection method.

1. Simplified customs declaration for a purchase amount of max. EUR 1,000 net without use of a forwarding agent

The export of the goods can be declared orally by the third-country customer at the customs office of exit in a simplified manner if:

- the invoice amount does not exceed EUR 1,000 net per day and customer number,
- the total weight does not exceed 1,000 kilograms per day and customer number,
- the third-country customer takes the goods to the third country personally and no forwarding agent is involved.

It should be noted that splitting an invoice with a net value over EUR 1,000 between several individual invoices does not result in an exemption from the electronic export declaration (also see "Written electronic customs declaration").

If the export is declared in a simplified manner at the customs office of exit, the tax refund will take place in the respective store after presentation of certain supporting documents.

The prerequisites for the simplified customs declaration procedure and tax refund are:

- that the third-country customer has a METRO customer card (the collector must be the AB according to the customer card),
- that the invoice amount and total weight do not exceed the aforementioned limits,
- that the invoice and the identity of the collector are checked and confirmed by the cash desk in the respective store on the purchase day and
- that the goods are personally transported to the third country indicated on the original invoice with a customs stamp (= customs export confirmation).

Specific procedures in the respective store:

- The customer takes the gross invoice issued to the cash desk.
- The cash desk confirms the customer's identity with a "ID checked, collector is AB" stamp on the invoice.
- The AB's photo ID is copied, signed by the cash desk and attached to the original invoice.
- These documents are provided to the customer.
- The customer transports the goods to the third country personally and the cash desk confirms the customs stamp on the original invoice.
- After presentation of the original invoice with the customs stamp and copy of ID document in the store, the customer receives a refund of the value added tax on the original invoice.
- A processing fee of EUR 5 will be retained.
- The customer receives a corrected invoice.



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Additional information: The former U34 form is NO LONGER issued. Instead, additional information is printed on the original invoice. The customs office will affix the stamp in the space provided on the invoice.

Procedures in case of a day pass (not possible in all stores):

- Only the AB indicated on the METRO third country card can apply for a tax refund;
- The customer's identity is checked at the customer entrance;
- The METRO third country card is copied;
- The form "third-country day pass" must be signed by the customer (both pages).
- The page "additional document" (second page of the day pass form) must be presented at the cash desk for the issue of an export invoice and is attached to the original invoice and the copy of the ID document and provided to the customer.
- For further procedures, reference is made to the version above (obtaining the customs confirmation, etc).

2. Written customs declaration "electronic customs" for purchases over EUR 1,000 net and/or collection by a forwarding agent

If a third-country customer spends over EUR 1,000 net at METRO, a forwarding agent must be instructed. In this case, a written customs declaration is required for the tax refund, which is usually processed by a forwarding agent (electronic customs form). Please note that an oral customs declaration is not possible for invoices over EUR 1,000 net.

Specific procedures in the respective store:

- After receipt of the gross invoice in the store, the customer instructs a forwarding agent to transport the goods to the third country.
- After the shipment has taken place, the corresponding electronic customs confirmation is transmitted to METRO. This can be done by the customer or the forwarding agent.
- For the tax refund to take place, METRO must also be provided with the original invoice.
- After presentation of the original invoice and the electronic customs document, the value added tax originally invoiced will be transferred to the company bank account of the third-country customer.
- A processing fee of EUR 20 will be retained.
- The customer receives a corrected invoice.