



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

VAT-free purchasing

If a customer wishes to make a tax-free purchase from METRO Cash & Carry Österreich GmbH (hereinafter termed "Metro"), they must register themselves with Metro as a customer. It is not possible to use a foreign Metro customer card in Austria to effect tax-free purchases.

Applications for the Metro card may be submitted exclusively by the **company proprietor** or **managing director**. It is not possible to apply for a customer card if solely commissioned to do so.

The **processing time** for new customers who wish to effect tax-free purchases is two (2) complete working days (Saturday is not deemed a working day). For this reason, **VAT-free purchasing is not immediately possible**. Only purchases to which VAT is applied may be effected immediately.

The following documents are required for VAT-free purchasing at Metro:

- Signed customer master sheet (EU) (from the Metro website) or record update form (will be created at the store and can be signed on site) with written announcement of all parties authorised to effect purchases who are to be registered
- Copy of the **business licence** or the **business registration, excerpt of the Companies' Register or Commercial Register (excerpts of the Companies' Register or Commercial Register must not be older than 6 months to ensure that the information is up to date)**
- **Copy of the identification document** of the **applicant** (company proprietor, managing director) with a current specimen signature (signature abbreviations, if necessary)
- **Copy of the identification document** of each **party authorised to effect purchases** with a current specimen signature (signature abbreviations, if necessary)
- Agreement with Metro's Conditions of Sale (by signing the EU customer data sheet or the record update form)
- **E-mail declaration of consent** signed by the **applicant** (company proprietor, managing director) (if no e-mail address is provided, it is not possible to register parties authorised to effect purchases: Only the company proprietor and managing director can effect tax-free purchases in this case)
- **Announcement of the UID number**

The following documents are required in the event of **changes**:

- Change of the **company name** or of the **address**: the new **excerpt of the Companies Register** or **Commercial Register** or **the business registration certificate**.
- Inclusion or change of **parties authorised to effect purchases**: signed form **Subsequent identification of further parties authorised to effect purchases (EU)** with a copy of the identification document of the authorising party (company proprietor, managing director) and of the party authorised or the new **record update form** (can be modified and signed at the store by the managing director or proprietor).
- Please note that the customer number will be **blocked for tax-free purchases after 1 year without any purchases** in order to ensure that the information is up-to-date. The **block** can be **removed** again when the **information** is verified or **updated**.

For purposes of tax-free purchasing, please observe the following:

- Only the **party authorised to effect purchases who is explicitly named** on the Metro card is eligible to collect tax-free, intra-community supplies (party authorised to effect purchases = collector).
- Following consultation with the Austrian tax authorities, powers of attorney for purchasing (including special powers of attorney) **are inadmissible**.
- For this reason, it is mandatory for you, as a party with authorisation to effect purchases, to declare your arrival at the customer entrance prior to effecting planned, tax-free purchases. This involves proving your identity (by means of your passport or official photographic ID), as well as producing a foreign motor vehicle registration certificate.
- It should also be noted that for **each purchase and each invoice** an **export document** must also be completed, as this confirms that the supplies are for the company and will be taken to other countries of the EU.

In the event that these conditions are not satisfied, the supplies will need to be billed to your company by means of an **invoice that is subject to tax**.