



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)** (homepage) or **Protocol of Amendment** (to be signed upon the first visit to the outlet): written announcement of all parties authorised to effect purchases
- Copy of the **business licence** or the **business registration, excerpt of the Companies' Register or similar evidence from a Commercial Register**
- **Copy of the identification document** of the **applicant** (company proprietor, managing director)
- **Copy of the identification document** of each **party authorised to effect purchases**
- Agreement with Metro's Conditions of Sale (by way of the EU customer data sheet or the Protocol of Amendment)
- **E-mail declaration of consent** signed by the applicant (if no e-mail notification 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)

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

- Change of the **company name** or of the **address**: Announcement on **the company letterhead** with the signature of the company proprietor or managing director, or new **excerpt of the Companies' Register** with the signature of the company proprietor or managing director.
- 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 and of the party authorised or the new **Protocol of Amendment** (can be modified and signed at the outlet).

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E-mail:
<http://www.metro.at>
<http://www.metro.de>

Registered office of the company:
A-2331 Vösendorf, Metro Platz 1

Executive Board of Directors
Marc Groenewoud
Boris Schnabel
Joachim Fiedler
Klaus Sauer

Head of Supervisory Board
Erwin Trinkl

Limited liability company
FN 61253d / Provincial Court of Wiener Neustadt
DVR (data processing register) no.: 0032271
VAT ID no.: ATU19424905
Raiffeisen Bank International AG
Account no.: 001-04.130.894, Bank Sort Code
31000
IBAN: AT81310000104130894, BIC: RZBAATWW

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, parties commissioned (including those specially commissioned) **are inadmissible**.
- For this reason, in future 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.

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**.