

Purchases by Non-EU Customers

Requirements for simplified tax refund at the Wholesale Store

No immediate relief from Austrian VAT, but tax refund possible

Even entrepreneurs from non-EU countries (third country, hereinafter referred to as "Non-EU Customers") having no residence or registered office in Austria can purchase at METRO Cash & Carry Austria GmbH (hereinafter referred to as "METRO Austria"). In principle, if the purchased good is subsequently exported exclusively to demonstrably non-EU countries it is exempt ("tax exempt export") from the Austrian VAT (10%, 13% or 20%).

However, an immediate relief upon purchasing at METRO Austria is not possible.

METRO Austria shall bill Non-EU customers exclusively with gross invoices indicating Austrian VAT (no net invoicing). **Under certain circumstances, METRO Austria shall subsequently refund Non-EU Customers (tax refund) for the tax paid upon purchasing.**

Simplified tax refund for purchase value of up to max. EUR 1,000 gross - Form U34

There are different methods (with various complexity) in Austria for tax refund in case of tax-free exports to non-EU countries (third country). **The fastest and the least complicated option to receive a refund for tax paid is the tax refund using the Form U34.** This is the simplified tax refund method for so-called tourist exports. For reasons of administrative simplicity, this method can be applied even to entrepreneur exports to non-EU countries.

The requirements for this simplified method are:

- that the Non-EU Customer has a customer card from METRO Austria (collector must be an authorised buyer as per the customer card),
- that the purchase value (invoice amount) is at least EUR 75 gross and a maximum of EUR 1,000¹,
- Non-EU Customer collects the goods purchased and verifiably transports them to the third country on its own ("own export") and
- the Form U34 stamped by the Customs together with the original invoice is submitted to the METRO Wholesale Store within six months from issuing of the invoice.

If all these conditions have been met, the Form U34 is in principle issued by Metro Austria on the day of purchase (issuing of invoice) and a simplified tax refund shall be possible.

In contrast, in all other cases (purchase value of EUR 1,000 and/or engagement of a freight forwarder by the customer) the Form U34 shall **not** be issued by METRO Wholesale Store. In this case, simplified tax refund is not possible, rather a formal customs notification of the export must be carried out ("Customs declaration").²

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

METRO Austria requires the following documents in order to issue a customer card to new Non-EU Customers:

¹ Splitting of the purchase into several invoices is not possible.

² Should the gross product value exceed the limit of EUR 1,000 an **electronic customs declaration (e-Customs - export record EX 431)** is to be effected; under certain conditions, a simplified written declaration may also be possible (using **Form ZA58a**).

- The signed **sales summary (non-EU)** (Download from website: <https://www.metro.at/metro-kunde-werden/online-registrierung>; or complete the form directly at the Wholesale Store) **and the change log** (to be signed upon first visit to the Wholesale Store): written notification of all authorised buyers;

Attention: METRO customer card can be exclusively applied for personally by company owner or Managing Director. The application by other persons with power of attorney is not possible.

- Copy of the business **licence** or **business registration, Company Register excerpt or similar evidence from a commercial register**;
- **Copy of an official photo identification document** (e.g. passport) **of the applicant** (company owner, Managing Director)
- **Copy of the identification document for each authorised buyer**
- Consenting to the terms of purchase of METRO Austria (using the Non-EU Customer sales summary or the change log).