

Tax free shopping - guidelines for tourists

The value added tax (VAT) paid on goods bought in Austria is refundable if the following conditions are met:

- Your residence is neither in Austria, nor within the European Union. *)
- Your passport is not issued by an authority of any member of the European Union!
- You do not have a residence permit for Austria or any other member of the European Union.
- If you have residence both abroad and in Austria refund of the VAT is not possible.
- The total purchase price per bill must exceed € 75,--. You are allowed to buy more than one item. The VAT included in the purchase price must be paid and can not be returned until you have left Austria.
- You are exporting the goods in your personal baggage (not by shipping it with any kind of shipping agent). Personal baggage is e.g. hand luggage, luggage transported by car or carry-on luggage on an airplane.
- Please prove to the Austrian sales assistant that you are a foreign national by showing your passport.
- Don't be concerned if the sales assistant makes a note of your passport number or even takes a copy of your document. Due to European Union tax rules he is legally obligated to do so, otherwise he is not entitled to sell goods that are VAT-exempt.
- The sales assistant will provide you with a completed Form U34 (export certificate) to confirm the sale (with e.g. a company stamp). The person named on the form must be the same as the purchaser. Later entries on the form by you are not allowed.

Please note:

- Within three months after the purchase date you have to take the goods outside of the European Union
- When leaving Austria by car or train you have to show the form U34, the goods you bought and the invoice at the external border of the EU (which can also be in Bulgaria, Hungary, Poland etc.) to the customs officer or an authorized company. The export of the goods is confirmed by an official stamp on the form.
- If you leave Austria by plane get the form stamped by a customs officer at the airport before you check in. We would recommend to contact a customs official actively.

Refund:

- The Austrian VAT will be refunded when the stamped Form U34 has reached the sales assistant in Austria.

Please note:

- Some Austrian vendors have signed agreements with organisations (e.g. Tax Free Worldwide, Global Blue, Premier Tax Free) who guarantee a VAT refund when the customer crosses the Austrian border. You will receive the VAT directly on their counter at the border.

The advantage for you is that you receive the money earlier (but less expenses, which you have to bear in connection with the refund).

THANK YOU FOR YOUR VISIT!

*) Tax free shopping is not possible for tourists from Austria, Belgium, Bulgaria, Cyprus, Czech Republik, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxemburg, Malta, The Netherlands, Poland, Portugal, Rumania, Slovakia, Slovenia, Spain, Sweden, United Kingdom, Northern Ireland and - since 1 July 2013 - Croatia.

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This text was prepared in co-operation with all the Chambers of Commerce of Austria.
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This information is available on the internet at <http://www.wko.at/steuern> (Umsatzsteuer)

In the interest of easier readability, we have dispensed with the feminine forms (e.g. she, her). However, we do feel it important to emphasise you that this information is intended for use by both male and female persons.

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