

Tax free shopping – Guidelines for tourists

Refundable VAT in Austria

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

- Your domicile and residence are neither in Austria, nor within the European Union (EU). *)
- Your passport is not issued by an authority of any EU member state. Please note: due to Brexit the United Kingdom is treated as a non EU country for VAT purposes from 1 January 2021. Northern Ireland continues to be subject to the same EU VAT rules on goods as EU Member States. Thus, tax free shopping is still not applicable for tourists from Northern Ireland.
- You do not have a residence permit for Austria or any other EU member state.
- If you have a domicile both abroad and within the EU VAT refund is not possible.
- Please prove to the Austrian vendor that you are a foreign national by showing your passport. Please do not be concerned if the vendor makes a copy of your passport. Austrian vendors are obligated to prove that the requirements for VAT-exempt tourist exports are met.
- The total purchase price per bill must exceed 75 EUR. You are allowed to buy more than one item. As a common procedure the VAT included in the purchase price must be paid in a first step and will be refunded after the exportation to a non-EU country has been executed.
- You are exporting the goods in your personal baggage. Personal baggage is e.g. hand luggage, luggage transported by car or luggage on an airplane.
- The vendor will provide you with a completed form U34 (export certificate) which contains a confirmation of the purchase. The personal data of the purchaser must be consistent with your personal data as the exporting tourist; subsequent amendments by the tourist are not allowed.

Please note:

- Within three months after the end of the month of purchase you have to export the goods to a non-EU country
- You have to send the export certificate (= form U34 which has been stamped by the customs authority or an authorized company) to the supplier within six months.
- When leaving Austria by car or train you have to show the form U34, the bought goods 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 the form must be stamped by a customs officer at the airport before you check in. At the Vienna International Airport the export certification is conducted by authorised companies in a digital process since 2019.

Refund

- As a common procedure the Austrian VAT will be refunded as soon as the stamped form U34 has been sent to the supplier in Austria.
- Some Austrian suppliers carry out the VAT refund through specialized companies. In this case you may receive the VAT refund less a handling fee directly on their counter at the border.

THANK YOU FOR YOUR VISIT!

*) Tax free shopping is not possible for tourists from Austria, Belgium, Bulgaria, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxemburg, Malta, The Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Sweden and Northern Ireland.

Stand: 23.12.2022