

## Translation Guide for VAT Refund

**Please fill out and use official German form. This is for translation purposes only.**

### Export and Consumer Certificate for VAT Purposes During Export of Non-Commercial Items

<b>A</b>	<b>Company Information</b> <span style="float: right;">( <input type="checkbox"/> please tick where appropriate)</span>			
	Must be signed			
1	Name/Company and Address of Retailer (Street, House no., Postal Code, City)		2	Customer Information (see info on back) Surname, First Name of Customer in Third Country
				Address: Country, Street, House Number, Postal Code
				Passport No./Identification No.
3	<b>Delivered Items (or reference to attached invoice or store receipt)</b> Use the common description for the goods listed below. Collective terms are sufficient (e.g. detergent), however general terms (e.g. gift) or not commonly used abbreviations are not valid. Should reference be made to an attached invoice, the same rules apply, i.e. the common terms must be used on these invoices/receipts.			<input type="checkbox"/> Purchase Price incl. VAT  <input type="checkbox"/> Payment (excl. VAT)
4	<b>Qty</b>	<b>Common Description of Goods</b>	<b>EUR</b>	<b>Ct</b>
5				
6				
7				
8				
9	<b>Total:</b>			
10	<b>Amount in EURO from No. 9 in written form</b>			
11	<b>Comments (e.g. Information relevant to tax refund)</b>			
12	<b>Location, Date, Signature of Retailer or Authorized Representative</b>			
	<b>B Customs Certification</b>			
	<b>Should certification not be given for any exported items, border customs will not give customs clearance</b>			
13	The products specified under Nos 4-8 - (except those listed under No. _____ )  have been cleared for export.			
14	Identity and address of foreign buyer (No. 2) are identical to those on passport or travel document.  <b>Note:</b> Should the information not be confirmed, then No. 14 must be crossed out.			
15	Remarks (to Nos 1-14)			
16	Place, Date, Official Stamp			

C	<p><b>In exceptional cases:</b> ( <input type="checkbox"/> please tick where appropriate)</p> <p><b>Confirmation of an official authority of the Fed. Rep. of Germany in country of destination</b></p> <p>Confirmation for this section will only be given if it was not possible for the foreign buyer to receive certification by the border customs office (for Nos. 13 and/or 14). Should border customs not have given customs clearance in these cases and should the official authorities also not clear export, then certification cannot be given.</p>
17	<p><input type="checkbox"/> Export of products listed in Nos. 4 – 8 cannot be certified</p> <p>Place, Date, Signature, Official Stamp</p>
18	<p><input type="checkbox"/> Export of products <b>within the three-month period</b> listed in Nos. 4 – 8</p> <p>- (except those listed under No. _____ )</p> <p>has been confirmed.</p>
19	<p>The accuracy of the information provided in No.2</p> <p><input type="checkbox"/> has been confirmed.</p> <p><input type="checkbox"/> It is identical to the entries in the provided passport/border crossing documents.</p> <p><input type="checkbox"/> The correctness of the information was determined another way.</p> <p><input type="checkbox"/> cannot be confirmed.</p>
20	<p>Remarks (to Nos 1 – 12 as well as 17 to 19)</p>
21	<p>Place, Date, Signature, Official Stamp</p>

### Note

The export of items during non-commercial travel is deemed as such, when the item(s) for delivery are strictly for **private use** and are included in the **personal luggage** destined for the third country. Typical cases are those involving a retailer delivering items from their store to a customer/buyer residing in a third country.

Tax-free export deliveries during non-commercial travel presupposes that:

- the foreign buyer's **place of residence is in a third country**;
- the item(s) being delivered will be exported before the **expiration of the three-calendar month period**, (three-month deadline) following the month when the goods were delivered;
- the item(s) being delivered are **not intended to be used for equipping or supplying private means of transport** (e.g. cars, motor boots or planes);

Should a customer have more than one place of residence, then the **main place of residence** will be the deciding factor. More specifically, the following customers are not customers residing in third countries even if they have kept their primary place of residence in their home country:

- **Foreign employees** and **students** residing in community territory;
- **Relatives of foreign troops**, who are based in community territory;
- **Staff members of foreign missions in community territory** (e.g. Embassies, Delegations, Consulates, Commercial Agencies).