

## Instructions

### Recommended procedural steps for the customer

When purchasing goods from German merchants with an arranged price discount / tax-free-agreement, the following steps must be taken:

1. Present the following documents at the customs offices of the EU borders (at the airport please inquire at the information desk to find the customs authority **prior to checking in**): your passport, the goods to be exported as well as the form titled “Export and customer certificate for VAT purposes”.
2. Have the customs officers confirm the declaration of the goods to be exported under items 13 – 16 of the “Export and customers certificate for VAT purposes” form by means of an official stamp. Please consider that departure must be made within three months after the purchase of the goods.
3. Send the “Export and customer certificate for VAT purposes” form that has been confirmed by the customs office back to the retailer and ask for the price discount to be granted. The German tax authority requires the retailer to have this form to verify exports.

Effective: December 2023