Export of goods

According to § 5 of the VAT Act, the export of goods means:

1. the transfer of Union goods by the transferor of the goods or foreign acquirer of the goods with transport of the goods to a destination outside the customs territory of the Union;
2. the re-export of non-Union goods placed under the temporary admission procedure with partial relief from import duties from the Union customs territory;
3. the re-export of non-Union goods placed under the inward processing procedure from the Union customs territory, or the delivery as take-away supplies, spare parts, accessories or consumption supplies on board a vessel or aircraft bound for a third country;
4. the transfer of goods exported from the Union customs territory under the outward processing procedure and the discharge of the procedure for the goods;
5. the transfer of goods by the transferor of the goods or foreign acquirer of the goods to a third country which belongs to the customs territory of the Union.
6. the transfer of goods to a third country natural person for transportation to the third country in baggage with which the person is travelling if all of the criteria in subsection 2 of § 5 of the VAT Act are met;
7. the transfer of goods to a traveller bound for a third country only at sales facilities located in the passenger zone of an airport open for international passenger traffic.

Further clarifications on the export of goods are set out in the following subdivisions.

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