

„Electronic Validation of tourist exports at Vienna International Airport



Prague, 05.09.2019

Background information

- Appr. 2,3 Mio tax free validations in Austria
 - Switzerland: 1 Mio.
 - Up to 10 officers per shift
 - Airport Vienna: 1,2 Mio
 - Up to 10 officers per shift
 - Total 60 officers
- Entire process is manual and in paper form
 - No electronic data
 - No electronic (modern) risk management
 - No interface with companies
 - A lot of paperwork for business and customs/tax officers

Basis for outsourcing

- § 6a ZollR-DG: Customs can delegate the operational electronic validation of tourist exports to external companies.....
- Zoll-Touristenexport-Informatik-Verordnung
- Application procedure
- Authorisation
- Open for everyone

Prerequisites

- Electronic recording of all forms
- Electronic risk management
 - = legal requirement for outsourcing
- Customs creates risk profiles
- Online-access for customs
- Location, Opening hours und Staff

Tasks of processor

- Provision/Acceptance of electronic data
- Electronic validation based on electronic risk management handled by customs
- Validation and control based on decision of risk management
- Electronic provision of data for customs and tax

- Exit confirmation in electronic form
 - Paper forms – digital stamp

Procedure

- Traveller forwards the tax free form/invoice to eValidation
 - Fulfilling the requirements of Value Added Tax Act and Zoll-Touristenexportverordnung
- Either electronic registration done by eValidation or provision of data by company in advance
- Electronic risk management

Procedure

**EVALI
DATION** AUSTRIA

AT	ZOLL CUSTOMS Electronic Tax Refund
ETR01	26.02.2019
eValidation Austria GmbH	1300




Rechnungs-Nr:
1234567890-111-222-
000-999

[http://t.dev.estamp.tax/P4CsYx
CsRvq3KI6NHlIkQ](http://t.dev.estamp.tax/P4CsYxCsRvq3KI6NHlIkQ)

**EVALI
DATION** AUSTRIA

PLEASE PROCEED
TO CUSTOMS



RECHNUNG NR:
1234567890

[http://t.dev.estamp.tax/P4CsYx
CsRvq3KI6NHlIkQ](http://t.dev.estamp.tax/P4CsYxCsRvq3KI6NHlIkQ)

**EVALI
DATION** AUSTRIA

NO CUSTOMS
STAMP



RECHNUNG NR:
1234567890

[http://t.dev.estamp.tax/P4CsYx
CsRvq3KI6NHlIkQ](http://t.dev.estamp.tax/P4CsYxCsRvq3KI6NHlIkQ)







**EVALI
DATION** AUSTRIA

PLEASE PROCEED
TO VALIDATION
COUNTER AIRSIDE



RECHNUNG NR:
1234567890

[http://t.dev.estamp.tax/P4CsYx
CsRvq3KI6NHlIkQ](http://t.dev.estamp.tax/P4CsYxCsRvq3KI6NHlIkQ)

<p>EVALI DATION!</p> <p>PLEASE VALIDATE AT AN eVALIDATION EXIT POINT</p>  <p>0265 http://evaluation.austria.gmsh</p>	<p>EVALI DATION!</p> <p>THANK YOU! VALIDATION REQUEST DEFICIENT</p>  <p>0265 http://evaluation.austria.gmsh</p>	<p>EVALI DATION!</p> <p>PLEASE PROCEED TO VALIDATION COUNTER AIRSIDE</p>  <p>0265 http://evaluation.austria.gmsh</p>	<p>EVALI DATION!</p> <p>PLEASE PROCEED TO CUSTOMS</p>  <p>0265 http://evaluation.austria.gmsh</p>	<p>EVALI DATION!</p> <table border="1" data-bbox="1342 311 1559 421"> <tr> <td>AT</td> <td>ZOLL CUSTOMS Electronic Tax Refund</td> </tr> <tr> <td>ETRD1</td> <td>03.07.2019</td> </tr> <tr> <td>eValidation Austria GmbH</td> <td>1300</td> </tr> </table>  <p>4563 http://evaluation.austria.gmsh</p>	AT	ZOLL CUSTOMS Electronic Tax Refund	ETRD1	03.07.2019	eValidation Austria GmbH	1300	<p>EVALI DATION!</p> <p>NO CUSTOMS STAMP</p>  <p>0265 http://evaluation.austria.gmsh</p>
AT	ZOLL CUSTOMS Electronic Tax Refund										
ETRD1	03.07.2019										
eValidation Austria GmbH	1300										
<p>Go to Airport!</p> <p>Thank you for using our Down-Town Service-Center. You are entitled to use the Fast-Lane or Express Counters. Please come forward.</p>	<p>Not OK!</p> <p>The presented Tax Free Form or Receipt does not meet the legal requirements. Please contact the Shop, your Tax Refund Operator or its Refund Agent at the Airport for help.</p>	<p>Not finished!</p> <p>You have declared items related to this receipt as stored in your cabin luggage. Please proceed through security and passport control to obtain your stamp Air-Side at eValidation.</p>	<p>Not finished!</p> <p>The presented Tax Free Form or Receipt contains items or information that needs to be checked from our customs officer. Please proceed to Customs Desk for control.</p>	<p>All OK! Finished!</p> <p>You have completed all required steps to obtain your valid customs stamp. Please provide this stamp with original receipt and form at the Shop, the Tax Free Operator or its Refund Agent at the Airport.</p>	<p>Rejected!</p> <p>The presented Tax Free Form, the associated receipt and related travel document with purchased items do not qualify for VAT refund. Your request has been rejected.</p>						

Results after 5 months

- Data in real time available
- Electronic risk management = efficient customs control
- Improved Anti-fraud measures
- Data available for tax and customs for post-audits

- Result of validation in real time available for companies
- Duty Free shops at airports can be connected directly to the system – no refund process necessary....

Challenges

- Human Resources Management
 - Qualification of staff
 - Sources of error in data registration
 - Necessary time for registration of data (missing data)
 - Number of staff
 - Peak times
- New procedure: check-in after validation

Statistics

- **August 2019:**
- 113.495 Transactions with total value of 53 Mio EURO
- 410 Red cases
- 70% Austrian companies
- 9% Czech companies

Quality control

- Intern: e-Validation
 - Post control of data registration
- Customs:
 - Control of work of e-Validation in real time
 - Post control of data registration

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