

Fulfillment of the basic tax requirements for trade fair participation in Austria for exhibitors from abroad.

Exhibitors who do not have a residence or company headquarters, a habitual residence or a permanent establishment in Austria at the time of the trade fair and who make sales in Austria for which there is no transfer of tax liability (i.e. in particular domestic deliveries, other services to private individuals) are obliged to register with the Graz-Stadt tax office and to submit advance VAT returns and annual VAT returns.

To do this, they need an Austrian UID number (= VAT identification number), which can be applied for as follows:

[Form Verf19 \(German\)](#) or [Verf19E \(English\)](#)

Questionnaire for issuing a tax number/VAT number, which must subsequently be stated on all letters addressed to the tax office.

https://service.bmf.gv.at/service/anwend/formulare/show_mast.asp?s=Verf19

Copy of the commercial register extract (“trade license”) or the partnership agreement for capital companies.

Austrian Tax Office Graz City Department

Business Assessment Teams Foreigners' Departments

Conrad von Hötzendorf-Straße 14-18

A-8010 Graz

Telephone: +43 (0) 50 233 333

Fax: +43 50 233 5938001

We recommend that our exhibitors plan a lead time of at least 4 weeks before the start of the trade fair to ensure timely processing.

As soon as the Austrian tax number has been applied for, the sale can take place on site.

Direct contact:

Graz Tax Office Assessment Department Telephone: 050 233 538 035