



Sales to Customers Resident Outside European Union (Export Transactions)

Considering the activity of IKEA and the relationship with its customers, there are transactions with different intervenient like national exporting entities and/or residents in countries outside European Union.

Despite a normal billing with the VAT rate of 23%, this process allows the customer to recover the VAT amount. There are some requirements that need to be fulfilled by the customer to have the VAT refund that was paid before.

According to this, we prepared some guidelines with different steps that the customer has to perform in order to guarantee the correct process of export transactions and, in this way, send all the documentation to IKEA, to guarantee that IKEA is able to refund the customer with the VAT, charged before.

All documentation requested, during the export transaction, need to be sent to:

IKEA Portugal
Departamento Financeiro (SO)
Rua 28 de Setembro, EN250, Frielas
2660-001 Loures
e/ou
PTIKEABusiness@ingka.ikea.com

I. Sales do domestic exporters

Conditions to return VAT amount charged during purchase:

- ❖ Portuguese VAT number;
- ❖ Send to IKEA the Export Certificate (CCE) for each invoice above 1.000,00€;
- ❖ Meet the legal deadline of 90 days, starting from the invoice issue date, to send the CCE;
- ❖ Bank identification number, for return of the VAT amount charged during the sale;
- ❖ IKEA will issue a credit note referring the original invoice and will issue an exempt invoice.



- ❖ IKEA will reimburse the VAT within 15 days after receiving the documentation.

II. Sales to entities resident in third countries/territories

Conditions to return VAT amount charged during purchase:

- ❖ Entities resident outside national territory and beyond any other territory, outside European Union;

Option 1 (hiring a dispatcher with an IKEA protocol)¹:

- ❖ Customer is responsible for handling all the export transaction of their goods. Dispatcher with the IKEA protocol should be hired for the bureaucratic process of sending the goods to the third country:

e-mail: export@bca-despachantes.com

Tiago Ferreira – Export Responsible

Mobile: 919 134 692 – Phone: 220 987 418

Gonçalo Oliveira – Export section

Mobile: 916 303 762 – Phone: 220 987 410

Camilo Gonçalves – Export section

Mobile: 918 081 920 – Phone: 220 987 402

- ❖ Bank identification number to return the VAT amount charged on the sale;
- ❖ IKEA will issue a credit note referring the original invoice and will issue a new invoice exempt from VAT. (*à priori* in order to reduce the export costs for the client);
- ❖ The dispatcher will send the necessary documents to IKEA;
- ❖ IKEA will reimburse the VAT within 15 days after exportation.

¹ Dispatchers enabled by IKEA.



Option 2 (hiring a dispatcher without an IKEA protocol)²:

- ❖ Entities resident outside national territory and beyond any other territory, outside European Union;
- ❖ Customer is responsible for handling all the export transaction of their goods. A dispatcher should be hired for the bureaucratic process of sending the goods to the third country;
- ❖ Customer must provide us the document DAU (“Proof of export license for consignor/exporter”), duly completed within 30 days from the invoice issue date;
- ❖ Bank identification number to return the VAT amount charged on the sale;
- ❖ IKEA will issue a credit note referring the original invoice and will issue a new invoice exempt from VAT.
- ❖ IKEA will reimburse the VAT within 15 days after exportation.

III. Sales to customers residents in a country/territory third party who will carry their items in luggage

- ❖ Customer need to request a TAX FREE document, in order to obtain the return of VAT at Customs;
- ❖ If, for some reason, the customer does not request the TAX FREE document, he should get a stamp in Customs, on the purchase invoice, and send the original document to IKEA, along with bank details, so that later IKEA is able to return the VAT amount.

² IKEA do not enable any other dispatchers and, therefore, in cases where the customs authorities request for dispatchers enabling, we can't guarantee the VAT reimbursement.