

## VAT Refund Contact Points

Member State	Address	Telephone/fax	Email address	Website
Austria	<u>Finanzamt Graz-Stadt</u> Conrad von Hötzendorf-Straße 14 - 18 A - 8018 Graz	Tel. BV 31 0043-316-881-538041 Fax BV 31 0043-1-4335938041	BV31 <a href="mailto:Post.FA68-BV11@bmf.gv.at">Post.FA68-BV11@bmf.gv.at</a>	<a href="https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-auslaendische-unternehmer.html">https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-auslaendische-unternehmer.html</a>
		Tel. BV 32 0043-316-881-538042 Fax BV 32 0043-1-4335938042	BV32 <a href="mailto:Post.FA68-BV12@bmf.gv.at">Post.FA68-BV12@bmf.gv.at</a>	<a href="https://english.bmf.gv.at/taxation/VAT-Assessment-Refund.html">https://english.bmf.gv.at/taxation/VAT-Assessment-Refund.html</a>
Belgium	SPF Finances - Centre étrangers - Team 6 Finto - boulevard du Jardin Botanique 50, boîte 3429, 1000 Bruxelles BELGIQUE	Tel: +32(0)257/ 740 40	<a href="mailto:foreigners.team6@mfin.fed.be">foreigners.team6@mfin.fed.be</a>	<a href="https://finances.belgium.be/fr">https://finances.belgium.be/fr</a>
	FOD Financiën - Centrum Buitenland - Team 6 Finto, Kruidtuinlaan 50, bus 3429, 1000 Brussel BELGIE	Tel: +32(0)257/ 740 40	<a href="mailto:foreigners.team6@mfin.fed.be">foreigners.team6@mfin.fed.be</a>	<a href="https://finances.belgium.be/fr">https://finances.belgium.be/fr</a>
Bulgaria	National Revenue Agency 52, Kniaz Aleksander Dondukov Bvd. 1000 Sofia Bulgaria	Tel.: +359 2 9859 6801	<a href="mailto:infocenter@nra.bg">infocenter@nra.bg</a>	<a href="http://www.nap.bg">www.nap.bg</a>

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Member State	Address	Telephone/fax	Email address	Website
Cyprus	Ministry of Finance Department of Customs VAT Services CY -1471 Nicosia	Tel: +357 2260 1845 or +357 2260 1852 or 2260 18 53 Fax: +357 2266 0484	<a href="mailto:operations@vat.mof.gov.cy">operations@vat.mof.gov.cy</a>  <a href="mailto:headquarters@vat.mof.gov.cy">headquarters@vat.mof.gov.cy</a>	<a href="http://refund-eu.vat.mof.gov.cy/VATiSee/">http://refund-eu.vat.mof.gov.cy/VATiSee/</a>  <a href="http://www.mof.gov.cy/vat">www.mof.gov.cy/vat</a>
Czech Republic	Incoming applications: Tax Office for Prague 1 Štěpánská 28 112 33 PRAHA 1 The Czech Republic	Phone: +420 224 041 111 Fax: +420 224 043 198	<a href="mailto:podatelna2001@fs.mfcr.cz">podatelna2001@fs.mfcr.cz</a>  <a href="mailto:epodpora@fs.mfcr.cz">epodpora@fs.mfcr.cz</a>	<a href="http://www.financnisprava.cz/vracebidph">http://www.financnisprava.cz/vracebidph</a>
	Outgoing applications: CZ Tax Offices			<a href="http://www.financnisprava.cz/en/international-tax-affairs/cooperation-and-vat/vat-refunds">http://www.financnisprava.cz/en/international-tax-affairs/cooperation-and-vat/vat-refunds</a>
Croatia	Ministry of Finance, Regional Office Zagreb, VAT Refund Department		<a href="mailto:vat.refund.hr@porezna-uprava.hr">vat.refund.hr@porezna-uprava.hr</a>	<a href="http://www.porezna-uprava.hr/en/EN_porezni_sustav/Stranice/vat_refund.aspx">http://www.porezna-uprava.hr/en/EN_porezni_sustav/Stranice/vat_refund.aspx</a>
Denmark	SKAT Kundeservice Erhverv Pionér Allé 1 DK 6270 Tønder	Tel: +45 7238 0440	<a href="mailto:emomsrefusion@skat.dk">emomsrefusion@skat.dk</a>	<a href="http://www.skat.dk/">http://www.skat.dk/</a>

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Estonia	Taxation Division Tax and Customs Board Lõõtsa 8a Tallinn 15176 Estonia	+372 676 1187 372 676 1256	<a href="mailto:vatrefund@emta.ee">vatrefund@emta.ee</a>	Portal: <a href="http://www.emta.ee/index.php?id=12223">http://www.emta.ee/index.php?id=12223</a>  Information: <a href="http://www.emta.ee/index.php?id=26515">http://www.emta.ee/index.php?id=26515</a>
Finland	Uusimaa Corporate Tax Office P.O. Box 34 00052 VERO FINLAND	Tel. +358 20 697 063 Fax + 358 9 7311 4895	Send Support Request through ALVEU -service	<a href="http://www.tax.fi">www.tax.fi</a>  > ALVEU > service
France	<u>Management Office for VAT refund applications submitted by foreign companies:</u> Service de Remboursement de la TVA 10, rue du Centre TSA 60015 93465 NOISY-LE-GRAND CEDEX	Phone : +33 1 57 33 84 00 Fax : + 33 1 57 33 84 85	<a href="mailto:sr-tva.dresg@dgfip.finances.gouv.fr">sr-tva.dresg@dgfip.finances.gouv.fr</a>	Information for foreign companies:  <a href="http://Impots.gouv.fr - Entreprises étrangères / Foreign companies">Impots.gouv.fr - Entreprises étrangères / Foreign companies</a>
	<u>Contact for French companies :</u> Service des impôts des entreprises: The competent office shall be determined according to the company address			Information on the online procedure for French companies from the site:  <a href="http://www.impots.gouv.fr , Professionnels&gt; Vos préoccupations &gt; Remboursement de TVA étrangère">www.impots.gouv.fr , Professionnels&gt; Vos préoccupations &gt; Remboursement de TVA étrangère</a>
	<u>Contact via Internet for all companies from the website</u>			<a href="http://www.impots.gouv.fr/portal/dgi/public/contacts?pageId=contacts&amp;sfid=07">http://www.impots.gouv.fr/portal/dgi/public/contacts?pageId=contacts&amp;sfid=07</a>

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Member State	Address	Telephone/fax	Email address	Website
Germany	Bundeszentralamt für Steuern Dienstszitz Schwedt Passower Chaussee 3b 16303 SCHWEDT/Oder	Tel.: +49-(0)228-406-1200 Fax: +49-(0)228-406-3200	<a href="mailto:vorsteuerverguetung@steuerliches-info-center.de">vorsteuerverguetung@steuerliches-info-center.de</a>	<a href="http://www.bzst.de/003_menuue_links/006_ust-verguetung/061_ausl_untern/611_vorschriften/index.html">http://www.bzst.de/003_menuue_links/006_ust-verguetung/061_ausl_untern/611_vorschriften/index.html</a>
Greece	Ministry of Finance Directorate General of Tax and Customs Issues 14th VAT Directorate VAT Repayments Section Sina street 2- 4 10672 Athens Greece	Tel: 00302103644960 0030210 3644990 Fax: No. 00302103645413	<a href="mailto:d14-ctm@otenet.gr">d14-ctm@otenet.gr</a>	
Hungary	<u>National Tax and Customs Administration</u> (Nemzeti Adó- és Vámhivatal) <u>Large Taxpayers' Tax and Customs Directorate</u> (Kiemelt Adó- és Vámigazgatóság) <u>Department Dealing with Tax Refund of Foreigners</u> (Külföldiek Adó-visszatérítését Intéző Főosztály) Address: H-1077 Budapest , Dob. u. 75-81. Postal address : H-1410 Budapest, P.O.B. 138	Tel: (+36) 1-461-3300 Fax: (+36) 1-461-1985	<a href="mailto:kavig@nav.gov.hu">kavig@nav.gov.hu</a>	<a href="http://nav.gov.hu">http://nav.gov.hu</a> (Hungarian) <a href="http://en.nav.gov.hu">http://en.nav.gov.hu</a> (English)

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Ireland	Collector Generals Office VAT Repayments Office Sarsfield House Francis Street Limerick Ireland	Tel: +353 61 488060 Fax: +353 61 488095	<a href="mailto:unregvat@revenue.ie">unregvat@revenue.ie</a>	
Italy	Agenzia delle Entrate - Centro operativo di Pescara Via Rio Sparto 21 65129 Pescara - Italia	Tel: +39 085 5772369 or +39 085 5772204  Fax +39 085 5772325	<a href="mailto:cop.pescara.ivanonresidenti@agenziaentrate.it">cop.pescara.ivanonresidenti@agenziaentrate.it</a>	<a href="#">Agenzia delle Entrate - VAT refunds (English version)</a>  <a href="http://www.agenziaentrate.gov.it/wps/portal/entrate/cosa_devi_fare">http://www.agenziaentrate.gov.it/wps/portal/entrate/cosa_devi_fare</a> (Italian version)
Latvia	The non-Resident Tax Data Credibility Assessment Division of the State Revenue Service Tax board 1 Jeruzalemes Street Riga, LV- 1978 Latvia	Tel.: +371 67121984 Fax: +371 67122947	<a href="mailto:NP.lietvediba@vid.gov.lv">NP.lietvediba@vid.gov.lv</a>	<a href="https://www.vid.gov.lv/en/vat-refund-legal-persons-registered-european-union">https://www.vid.gov.lv/en/vat-refund-legal-persons-registered-european-union</a>
Lithuania	VAT Refund Unit Vilnius County State Tax Inspectorate Ulonu Street 2 LT - 01509 Vilnius Lithuania	Tel: +370 5 274 2 530 Fax: +370 5 272 3005	<a href="mailto:vilniaus.apskr.rastai@vmi.lt">vilniaus.apskr.rastai@vmi.lt</a>	<a href="http://www.vmi.lt">www.vmi.lt</a>

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Luxembourg	<u>Refund Office :</u> Administration de l'Enregistrement et des Domaines Bureau d'imposition Luxembourg 11 67-69, rue Verte, L-2667 Luxembourg / B.P. 31, L-2010 Luxembourg	Tel: +352 44 905 343 Fax: +352 25 07 96	<a href="mailto:lux.imp11@en.etat.lu">lux.imp11@en.etat.lu</a>	<a href="http://www.aed.public.lu/vatrefund/taxpayer-eu.html">http://www.aed.public.lu/vatrefund/taxpayer-eu.html</a>
Malta	VAT Department Ta' Paris Road B'Kara BKR 4633 Malta		<a href="mailto:vat@gov.mt">vat@gov.mt</a>	<a href="http://vat.gov.mt/docs/New%20Eight%20Directive%20Refund%20Rules_EN_vers01.pdf">http://vat.gov.mt/docs/New%20Eight%20Directive%20Refund%20Rules_EN_vers01.pdf</a>
Netherlands	Belastingdienst Limburg/Kantoor Buitenland Postbus 4486 6401 CZ HEERLEN	Tel: 0031 55 53 85 385		
Poland	Drugi Urząd Skarbowy Warszawa-Śródmieście ul. Jagiellońska 15 03-719 Warszawa	Tel: +48 22 511 35 00 Fax: +48 22 511 35 02	<a href="mailto:us1436@mz.mofnet.gov.pl">us1436@mz.mofnet.gov.pl</a>	<a href="http://www.is.waw.pl/USWSrodmiescie2">www.is.waw.pl/USWSrodmiescie2</a>
	Ministry of Finance Ministerstwo Finansów ul. Świętokrzyska 12 00-916 Warszawa, Poland	Tel: (+48 22) 694 55 55 Fax: (+48 22) 694 41 77	<a href="mailto:kancelaria@mf.gov.pl">kancelaria@mf.gov.pl</a>	

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Portugal	Ministério das Finanças Autoridade Tributária e Aduaneira Direcção de serviços de reembolsos Av. João XXI, 76 -5.º 1049-065 LISBOA PORTUGAL	Tel: 00 351 217 610 000 Fax: 00 351 217 938 133	<a href="mailto:dsr@at.gov.pt">dsr@at.gov.pt</a>  <a href="mailto:dsr-vatrefund@at.gov.pt">dsr-vatrefund@at.gov.pt</a>	Portal: <a href="http://www.portaldasfinancas.gov.pt/at/html/index.html">http://www.portaldasfinancas.gov.pt/at/html/index.html</a>  VAT refund request link: <a href="https://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/CD/external/vatrefund/submeterPedidoReembolso.action">https://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/CD/external/vatrefund/submeterPedidoReembolso.action</a>  Appeal against a claiming refund of VAT decision link: <a href="https://www.portaldasfinancas.gov.pt/pt/CD/main.jsp?body=/reclamacoes/reclamarIVAPreform.jsp">https://www.portaldasfinancas.gov.pt/pt/CD/main.jsp?body=/reclamacoes/reclamarIVAPreform.jsp</a>
Romania	Ministry of Public Finances General Directorate of Public Finances of the Municipality of Bucharest Directorate of Methodology for Income Managing Foreign Representations, Embassies and non-Established Taxpayers Administration Unit  13, Strada Dimitrie Gerota, Sector 2 Zip code 020027 Bucuresti Romania	Tel/Fax: 0040213057081	<a href="mailto:Date.ContribuabiliNe rezidenti.MB@mfina nte.ro">Date.ContribuabiliNe rezidenti.MB@mfina nte.ro</a>	

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Slovakia	Tax Office Bratislava, VAT Unit Ševčenkova 32 850 00 Bratislava Slovakia	Tel: +421 2 5737 8111	<a href="mailto:duba-ba.kontakt@financna.sprava.sk">duba-ba.kontakt@financna.sprava.sk</a>	<a href="https://www.financnasprava.sk/sk/opytajte-sa-financnej-spravy">https://www.financnasprava.sk/sk/opytajte-sa-financnej-spravy</a>  <a href="https://www.financnasprava.sk/sk/podnika-telia/dane/dan-z-pridanej-hodnoty/vratenie-dph-zahranicnej-osobe">https://www.financnasprava.sk/sk/podnika-telia/dane/dan-z-pridanej-hodnoty/vratenie-dph-zahranicnej-osobe</a>
Slovenia	Ljubljana Tax Office Davčna ulica 1 SI 1000 Ljubljana	Tel: +386 1 36921 18 Fax: +386 1 36930 18	<a href="mailto:gp.durs-lj@gov.si">gp.durs-lj@gov.si</a>	<a href="http://www.durs.gov.si">www.durs.gov.si</a> <a href="#">Value Added Tax   Tax Administration of the RS</a>
Spain	Agencia Tributaria, Oficina Nacional de Gestión Tributaria, c/Infanta Mercedes nº 49, 28020 Madrid	Tel + 34 91 453 94 51(57)	<a href="mailto:ivanes@correo.aeat.es">ivanes@correo.aeat.es</a>	<a href="http://www.aeat.es">www.aeat.es</a>
Sweden	Regarding: Austria, Bulgaria, Czech Republic, Croatia, Denmark, France, Germany, Greece, Hungary, Italy, Poland, Portugal, Romania, Slovakia, Slovenia and Spain: Skatteverket Utlandsskattekontoret SE-205 31 Malmö	Fax: + 46 10 574 62 03	<a href="mailto:uk.malmo@skatteverket.se">uk.malmo@skatteverket.se</a>	
	Regarding <u>all</u> other Member States: Skatteverket SE-106 61 Stockholm	Fax: +46 105 74 18 11	<a href="mailto:stockholm@skatteverket.se">stockholm@skatteverket.se</a>	



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United Kingdom	<u>Refunds of VAT from the UK made to traders established in another Member State</u> Compliance Centres, VAT Overseas Repayment Unit, S1250, Benton Park View, Newcastle-Upon-Tyne. NE98 IYX	Tel: (+44) (0) 3000 545 316 Fax: (+44) (0) 3000 556 302	<a href="mailto:newcastle.oru@hmrc.gsi.gov.uk">newcastle.oru@hmrc.gsi.gov.uk</a>	<a href="http://www.hmrc.gov.uk/vat/managing/international/EU-visits.htm">http://www.hmrc.gov.uk/vat/managing/international/EU-visits.htm</a>  <a href="http://www.hmrc.gov.uk/vat/managing/international/nonEU-visits.htm">http://www.hmrc.gov.uk/vat/managing/international/nonEU-visits.htm</a>