

VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
Austria	Finanzamt Graz-Stadt Conrad von Hötzendorf-Straße 14 - 18 A - 8018 Graz	Tel. BV 31 0043-316-881-538041 Fax BV 31 0043-1-4335938041 Tel. BV 32 0043-316-881-538042 Fax BV 32 0043-1-4335938042	BV31 Post.FA68-BV11@bmf.gv.at BV32 Post.FA68-BV12@bmf.gv.at	https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-auslaendische-unternehmer.html https://english.bmf.gv.at/taxation/VAT-Assessment-Refund.html
Belgium	Bureau Central de TVA - assujettis étrangers – Remboursement Bvd Jardin botanique 50 (étage 18 R boîte 3626) 1000 Bruxelles - BELGIQUE Centraal BTW-Kantoor - buitenlandse belastingplichtigen - Terugbetaling Kruidtuinlaan 50 (18° verd. R bus 3626) 1000 Brussel - BELGIË	Tel: +32(0)257/ 740 40 Fax: +32(0)257/ 963 58 Tel: +32(0)257/ 740 40 Fax: +32(0)257/ 963 58	vat.refund.bcae@minfin.fed.be vat.refund.ckbb@minfin.fed.be	
Bulgaria	National Revenue Agency 52, Kniaz Aleksander Dondukob Bvd. 1000 Sofia Bulgaria	Tel.: +359 2 9859 6801	infocenter@nra.bg	www.nap.bg
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	operations@vat.mof.gov.cy headquarters@vat.mof.gov.cy	http://refund-eu.vat.mof.gov.cy/VATiSee/ www.mof.gov.cy/vat

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Member State	Address	Telephone/fax	Email address	Website
Czech Republic	Incoming applications: Tax Office for Prague 1 Štěpánská 28 112 33 PRAHA 1 The Czech Republic Outgoing applications: CZ Tax Offices	Phone: +420 224 041 111 Fax: +420 224 043 198	E-Mail: podatelna@pr1.p.m.ds.mfcr.cz adis@mfcz.cz	http://cds.mfcr.cz/cps/rde/xchg/SID-3EA9846C-4D6DE239/cds/xsl/international_tax_affairs_5486.html?year=0 http://cds.mfcr.cz/cps/rde/xchg/SID-3EA9846C-81E3A0D4/cds/xsl/4265.html?year=0
Croatia	Ministry of Finance, Regional Office Zagreb, VAT Refund Department		vat.refund.hr@porezna-uprava.hr	http://www.porezna-uprava.hr/en/EN_porezni_sustav/Stranice/vat_refund.aspx
Denmark	SKAT Kundeservice Erhverv Pionér Allé 1 DK 6270 Tønder	Tel: +45 7238 0440	emomsrefusion@skat.dk	http://www.skat.dk/
Estonia	Taxation Division Tax and Customs Board Lõõtsa 8a Tallinn 15176 Estonia	+372 676 1187 372 676 1256	vatrefund@emta.ee	Portal: http://www.emta.ee/index.php?id=12223 Information: http://www.emta.ee/index.php?id=26515
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	www.tax.fi > ALVEU > service

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France	<p><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</p>	<p>Phone : +33 1 57 33 84 00 Fax : + 33 1 57 33 84 85</p>	<p>sr-tva.dresg@dgfip.finances.gouv.fr</p>	<p>Information for foreign companies: Impots.gouv.fr - Entreprises étrangères / Foreign companies</p>
	<p><u>Contact for French companies :</u> Service des impôts des entreprises : The competent office shall be determined according to the company address</p>			<p>Information on the online procedure for French companies from the site: Vos préoccupations > Remboursement de TVA étrangère">www.impots.gouv.fr , Professionnels> Vos préoccupations > Remboursement de TVA étrangère</p>
	<p><u>Contact via Internet for all companies from the website</u></p>			<p>http://www.impots.gouv.fr/portal/dgi/public/contacts?pageId=contacts&sfid=07</p>
Germany	<p>Bundeszentramt für Steuern Dienstsitz Schwedt Passower Chaussee 3b 16303 SCHWEDT/Oder</p>	<p>Tel.: +49-(0)228-406-1200 Fax: +49-(0)228-406-3200</p>	<p>vorsteuerverguetung@steuerliches-info-center.de</p>	<p>http://www.bzst.de/003_menuue_links/06_ust-verguetung/061_ausl_untern/611_vorschriften/index.html</p>
Greece	<p>Ministry of Finance Directorate General of Tax and Customs Issues 14th VAT Directorate VAT Repayments Section Sina street 2- 4 10672 Athens Greece</p>	<p>Tel: 00302103644960 0030210 3644990 Fax: No. 00302103645413</p>	<p>d14-ctm@otenet.gr</p>	

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Member State	Address	Telephone/fax	Email address	Website
Hungary	Adó-és Pénzügyi Ellenőrzési Hivatal (Dept. for Foreign Affairs) Pf. 138 H -1410 Budapest	Tel: +36 1 461 3300 +36 1 322 0220 Fax: +36 1 322 9824	ugyfelszolgalat.apeh@matavnet.hu	www.apeh.hu (Hungarian) http://en.apeh.hu (English)
Ireland	Collector Generals Office VAT Repayments Office Sarsfield House Francis Street Limerick Ireland	Tel: +353 61 488060 Fax: +353 61 488095	unregvat@revenue.ie	
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	cop.pescara.ivanonresidenti@agenziaentrate.it	Agenzia delle Entrate - VAT refunds (English version) http://www.agenziaentrate.gov.it/wps/portal/entrate/cosa_devi_fare (Italian version)
Latvia	The non-Resident Tax Data Credibility Assessment Division of the State Revenue Service Tax board 1 Jeruzalemes Street Riga, LV- 1010 Latvia	Tel.: +371 67016792 Fax: +371 67227496	LNMP.lietvediba@vid.gov.lv	http://www.vid.gov.lv/default.aspx?tabid=8&id=4445&hl=2
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	vilniaus.apskr.rastai@vmi.lt	www.vmi.lt

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Luxembourg	Refund Office : 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	lux.imp11@en.etat.lu	http://www.aed.public.lu/vatrefund/taxpayer-eu.html
Malta	VAT Department Ta' Paris Road B'Kara BKR 4633 Malta		vat@gov.mt	http://vat.gov.mt/docs/New%20Eight%20Directive%20Refund%20Rules_EN_vers01.pdf
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 Ministry of Finance Ministerstwo Finansów ul. Świętokrzyska 12 00-916 Warszawa, Poland	Tel: +48 22 511 35 00 Fax: +48 22 511 35 02 Tel: (+48 22) 694 55 55 Fax: (+48 22) 694 41 77	us1436@mz.mofnet.gov.pl kancelaria@mf.gov.pl	www.is.waw.pl/USWSrodmiescie2

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Member State	Address	Telephone/fax	Email address	Website
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	dsr@at.gov.pt dsr-vatrefund@at.gov.pt	<u>Portal:</u> http://www.portaldasfinancas.gov.pt/at/html/index.html <u>VAT refund request link:</u> https://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/CD/external/vatrefund/submeterPedidoReembolso.action <u>Appeal against a claiming refund of VAT decision link:</u> https://www.portaldasfinancas.gov.pt/pt/CD/main.jsp?body=/reclamacoes/reclamarIVAPreform.jsp
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	Date.ContribuabiliNerezidenti.MB@mfinante.ro	
Slovakia	Tax Office Bratislava, VAT Unit Ševčenkova 32 850 00 Bratislava Slovakia	Tel: +421 2 5737 8111	duba-ba.kontakt@financnasprava.sk	https://www.financnasprava.sk/sk/opytajte-sa-financnej-spravy https://www.financnasprava.sk/sk/podnikateliam/dane/dan-z-pridanej-hodnoty/vratenie-dph-zahranicnej-osobe

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Member State	Address	Telephone/fax	Email address	Website
Slovenia	Ljubljana Tax Office Davčna ulica 1 SI 1000 Ljubljana	Tel: +386 1 36921 18 Fax: +386 1 36930 18	gp.durs-lj@gov.si	www.durs.gov.si Value Added Tax Tax Administration of the RS
Spain	Agencia Tributaria, Oficina Nacional de Gestión Tributaria, c/Infanta Mercedes nº 49, 28020 Madrid	Tel + 34 91 453 94 51(57)	ivanes@correo.aeat.es	www.aeat.es
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 Regarding <u>all</u> other Member States: Skatteverket SE-106 61 Stockholm	Fax: + 46 10 574 62 03 Fax: +46 105 74 18 11	uk.malmo@skatteverket.se stockholm@skatteverket.se	
United Kingdom	<u>Refunds of VAT from the UK made to traders established in another Member State</u> HM Revenue & Customs VAT Overseas Repayment Unit PO Box 34 Foyle House Duncreggan Road Londonderry BT48 7AE	Tel: +44 3000 537402 Fax: +44 3000 537405	enq.oru.ni@hmrc.gov.uk	http://www.hmrc.gov.uk/vat/managing/international/EU-visits.htm http://www.hmrc.gov.uk/vat/managing/international/nonEU-visits.htm