

## 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: 0043 316 881 538000 Fax: 0043 1514335938000		
Belgium	Bureau Central de TVA pour les assujettis étrangers – Remboursement Rue des Palais (5 <sup>o</sup> étage) 1030 Bruxelles – Schaerbeek Belgique	Tel: +32(0)257/ 740 40 Fax: +32(0)257/ 963 58	<a href="mailto:vat.refund.bcae@minfin.fed.be">vat.refund.bcae@minfin.fed.be</a>	
	Centraal BTW- Kantoor voor buitenlandse belastingplichtigen - Terugbetaling Paleizenstraat 48 (5de verdieping) 1030 Brussel - Schaarbeek Belgie	Tel: +32(0)257/ 740 40 Fax: +32(0)257/ 963 58	<a href="mailto:vat.refund.ckbb@minfin.fed.be">vat.refund.ckbb@minfin.fed.be</a>	

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
Bulgaria	Territorial Directorate of the National Revenue Agency - Sofia 21, Aksakov Str. 1000 Sofia Bulgaria			
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	E-Mail: <a href="mailto:podatelna@pr1.pm.ds.mfcr.cz">podatelna@pr1.pm.ds.mfcr.cz</a>	<a href="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-4D6DE239/cds/xsl/international_tax_affairs_5486.html?year=0</a>
	Outgoing applications: CZ Tax Offices		<a href="mailto:adis@mfcr.cz">adis@mfcr.cz</a>	<a href="http://cds.mfcr.cz/cps/rde/xchg/SID-3EA9846C-81E3A0D4/cds/xsl/4265.html?year=0">http://cds.mfcr.cz/cps/rde/xchg/SID-3EA9846C-81E3A0D4/cds/xsl/4265.html?year=0</a>
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>

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
Denmark	Danish Tax and Customs Administration Tax Region Southern Denmark Foreign Affairs – VAT Refunds Pionér Allé 1 DK 6270 Tonder	Tel: +45 7238 0440	<a href="mailto:emomsrefusion@skat.dk">emomsrefusion@skat.dk</a>	
Estonia	International Taxation Division Endla 8 Tallinn 15177 Estonia	+372 676 1187	<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

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website	
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>	
Germany		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/ind ex.html">http://www.bzst.de/003_menuue_links/006_ust-verguetung/061_ausl_untern/611_vorschriften/ind ex.html</a>	

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
Greece	Ministry of Finance Directorate General of Tax and Customs Issues 14th VAT Directorate VAT Repayments Section Sina str. 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	Adó-és Pénzügyi Ellenırzési Hivatal (Dept. for Foreign Affairs) Pf. 138 H - 1410 Budapest	Tel: +36 1 461 3300 +36 1 322 0220 Fax: +36 1 322 9824		<a href="http://www.apenh.hu">www.apenh.hu</a> (Hungarian) <a href="http://en.apenh.hu">http://en.apenh.hu</a> (English)
Ireland	Office of the Revenue Commissioners Collector General Division VAT Repayments Section River House Charlotte quay Limerick Ireland	Tel: +35361212799 Fax: +35361402125 Lo-call Nr: 1890 252449	<a href="mailto:unregvat@revenue.ie">unregvat@revenue.ie</a>	

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
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="http://www1.agenziaentrate.gov.it/inglese/vat_utilities/vat_refunds.htm">http://www1.agenziaentrate.gov.it/inglese/vat_utilities/vat_refunds.htm</a> (English version)  <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	Department of Large Taxpayers State Revenue Service 1 Jeruzalemes Street Riga, LV- 1010 Latvia			<a href="http://www.vid.gov.lv/default.aspx?tabid=8&amp;id=4445&amp;hl=2">http://www.vid.gov.lv/default.aspx?tabid=8&amp;id=4445&amp;hl=2</a>
Lithuania	Vilnius County State Tax Inspectorate Šermukšnių Street 4 LT -01509 Vilnius	Tel: +370 85 2742 550 Fax: +370 5 2687 689	<a href="mailto:vilniaus.apskr.rastai@vmi.lt">vilniaus.apskr.rastai@vmi.lt</a>	<a href="http://www.vmi.lt">www.vmi.lt</a>
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>	

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
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 Internet:	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>	

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
Portugal	Ministério das Finanças e de administração pública Direcção-Geral dos impostos Direcção de serviços de reembolsos Av. João XXI, 76 - 5.º Apartado 8220 1049-065 LISBOA PORTUGAL	Tel: 00 351 217 610 000 Fax: 00 351 217 938 133	<a href="mailto:dsdsr@dgei.min-financas.pt">dsdsr@dgei.min-financas.pt</a>	

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
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 Address: 13, Prof.Dr.Dimitrie Gerota, sector 2, Zip code 020027 Bucuresti, Romania	Tel/Fax: 0040213057081	<a href="mailto:Date.ContribuabiliNerezidenti.MB@mfinante.ro">Date.ContribuabiliNerezidenti.MB@mfinante.ro</a>	

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
Slovakia	Tax Office Bratislava I, VAT Unit Radlinskeho 37 817 89 Bratislava Slovakia  Customer Services Unit Tax Directorate of the Slovak Republic, Customer Services Dept. Nova str. 13 975 04 Banská Bystrica Slovakia	Tel: +421 48 4393 111, + 421 48 4393 298  Fax: +421 48 4134 989, + 421 48 4135 842	<a href="mailto:sluzby@drsr.sk">sluzby@drsr.sk</a>	
	Call centre for Authorised Electronic Services E-Mail:	Tel: +421 48 4393 372	<a href="mailto:callcentrum@drsr.sk">callcentrum@drsr.sk</a>	
Slovenia	Ljubljana Tax Office P.O. Box 107 SI- 1001 Ljubljana	Tel: +386 1 474 42 61 Fax: +386 1 474- 4260	<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="http://www.durs.gov.si/en/angleske_strani/forms/value_added_tax/contacts">www.durs.gov.si/en/angleske_strani/forms/value_added_tax/contacts</a>

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
Spain	Agencia Tributaria, Oficina Nacional de Gestión Tributaria, c/Infanta Mercedes n° 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, Czech Republic, Denmark, Germany, Poland Slovakia and Slovenia:  Skatteverket Utlandsskattekontore t  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 Skattekontor 9 SE-106 61 Stockholm	Fax: +46 105 74 18 11	<a href="mailto:stockholm@skatteverket.se">stockholm@skatteverket.se</a>	

## VAT REFUND CONTACT POINTS

Member State	Address	Telephone/fax	Email address	Website
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 2871 305100 Fax: +44 2871 305101	<a href="mailto:eng.oru.ni@hmrc.gsi.gov.uk">eng.oru.ni@hmrc.gsi.gov.uk</a>	