

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 Post.FA68-BV11@bmf.gv.at	https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-auslaendische-unternehmer.html
		Tel. BV 32 0043-316-881-538042 Fax BV 32 0043-1-4335938042	BV32 Post.FA68-BV12@bmf.gv.at	https://english.bmf.gv.at/taxation/VAT-Assessment-Refund.html
Belgium	SPF Finances - Centre étrangers - Team 6 Finto - boulevard du Jardin Botanique 50, boîte 3429, 1000 Bruxelles BELGIQUE	Tel: +32(0)257/ 740 40	foreigners.team6@minfin.fed.be	https://finances.belgium.be/fr
	FOD Financiën - Centrum Buitenland - Team 6 Finto, Kruidtuinlaan 50, bus 3429, 1000 Brussel BELGIE	Tel: +32(0)257/ 740 40	foreigners.team6@minfin.fed.be	https://finances.belgium.be/fr
Bulgaria	National Revenue Agency 52, Kniaz Aleksander Dondukov Bvd. 1000 Sofia Bulgaria	Tel.: +359 2 9859 6801	infocenter@nra.bg	www.nap.bg

VAT Refund Contact Points

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	operations@vat.mof.gov.cy headquarters@vat.mof.gov.cy	http://refund-eu.vat.mof.gov.cy/VATiSee/ www.mof.gov.cy/vat
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	podatelna2001@fs.mfcr.cz epodpora@fs.mfcr.cz	http://www.financnisprava.cz/vracebidph
	Outgoing applications: CZ Tax Offices			http://www.financnisprava.cz/en/international-tax-affairs/cooperation-and-vat/vat-refunds
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	Skattestyrelsen Momsrefusion & Momsregistrering Christian X's Vej 22 DK-6100 Haderslev	Tel: +45 7238 0440	momsrefusion@sktst.dk	www.skat.dk/english https://www.skat.dk/skat.aspx?oid=2244390&ik_navn=transport

VAT Refund Contact Points

Member State	Address	Telephone/fax	Email address	Website
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
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	sr-tva.dresg@dgfip.finance.gouv.fr	Information for foreign companies: Impots.gouv.fr - Entreprises étrangères / Foreign companies
	<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: Vos préoccupations > Remboursement de TVA étrangère">www.impots.gouv.fr , Professionnels> Vos préoccupations > Remboursement de TVA étrangère
	<u>Contact via Internet for all companies from the website</u>			http://www.impots.gouv.fr/portal/dgi/public/contacts?pageId=contacts&sfid=07

VAT Refund Contact Points

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	vorsteuerverguetung@steuerliches-info-center.de	http://www.bzst.de/003_menuue_links/006_ust-verguetung/061_ausl_untern/611_vorschriften/index.html
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	d14-ctm@otenet.gr	
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	kavig@nav.gov.hu	http://nav.gov.hu (Hungarian) http://en.nav.gov.hu (English)

VAT Refund Contact Points

Member State	Address	Telephone/fax	Email address	Website
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- 1978 Latvia	Tel.: +371 67121984 Fax: +371 67122947	NP.lietvediba@vid.gov.lv	https://www.vid.gov.lv/en/vat-refund-legal-persons-registered-european-union
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

VAT Refund Contact Points

Member State	Address	Telephone/fax	Email address	Website
Luxembourg	Refund Office : Administration de l'enregistrement, des domaines et de la TVA Bureau d'imposition Luxembourg 11 67, rue Verte, L-2667 Luxembourg Postal address: B.P. 31, L-2010 Luxembourg	Tel: +352 247 80700 Fax: +352 247 90400	vatrefund@en.etat.lu	http://www.aed.public.lu/etva/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	Tel: +48 22 511 35 00 Fax: +48 22 511 35 02	us1436@mz.mofnet.gov.pl	www.is.waw.pl/USWSrodmiescie2
	Ministry of Finance Ministerstwo Finansów ul. Świętokrzyska 12 00-916 Warszawa, Poland	Tel: (+48 22) 694 55 55 Fax: (+48 22) 694 41 77	kancelaria@mf.gov.pl	

VAT Refund Contact Points

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	Portal: http://www.portaldasfinancas.gov.pt/at/html/index.html VAT refund request link: https://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/CD/external/vatrefund/submeterPedidoReembolso.action Appeal against a claiming refund of VAT decision link: 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.ContribuabiliNe rezidenti.MB@mfinate.ro	

VAT Refund Contact Points

Member State	Address	Telephone/fax	Email address	Website
Slovakia	Tax Office Bratislava, VAT Unit Ševčenkova 32 850 00 Bratislava Slovakia	Tel: +421 2 5737 8111	duba-ba.kontakt@financna.sprava.sk	https://www.financnasprava.sk/sk/opytajte-sa-financnej-spravy https://www.financnasprava.sk/sk/podnika-telia/dane/dan-z-pridanej-hodnoty/vratenie-dph-zahranicnej-osobe
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	Fax: + 46 10 574 62 03	uk.malmo@skatteverket.se	
	Regarding <u>all</u> other Member States: Skatteverket SE-106 61 Stockholm	Fax: +46 105 74 18 11	stockholm@skatteverket.se	

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> 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	newcastle.oru@hmrc.gsi.gov.uk	http://www.hmrc.gov.uk/vat/managing/international/EU-visits.htm http://www.hmrc.gov.uk/vat/managing/international/nonEU-visits.htm