

## Belgien

Bureau Central de TVA pour les assujettis étrangers –  
Remboursement  
Rue des Palais (5° étage)  
1030 Bruxelles – Schaerbeek  
Belgique

Tel: +32(0)257 / 740 40

Fax: +32(0)257 / 963 58

E-Mail: [vat.refund.bcae@minfin.fed.be](mailto:vat.refund.bcae@minfin.fed.be)

Centraal BTWKantoor voor buitenlandse belastingplichtigen -  
Terugbetaling  
Paleizenstraat 48 (5de verdieping)  
1030 Brussel - Schaarbeek  
Belgie

Tel: +32(0)257 / 740 40

Fax: +32(0)257 / 963 58

E-Mail: [vat.refund.ckbb@minfin.fed.be](mailto:vat.refund.ckbb@minfin.fed.be)

## Bulgarien

Territorial Directorate of the National Revenue Agency - Sofia

21, Aksakov Str.  
1000 Sofia  
Bulgaria

## Dänemark

Danish Tax and Customs Administration  
Tax Region Southern Denmark  
Foreign Affairs – VAT Refunds  
Pionér Allé 1  
6270 Tønder  
Denmark

Tel: +45 7238 0440

E-Mail: [emomsrefusion@skat.dk](mailto:emomsrefusion@skat.dk)

## Estland

International Taxation Division  
Endla 8  
Tallinn 15177  
Estonia

Tel: +372 676 1187

E-Mail: [vatrefund@emta.ee](mailto:vatrefund@emta.ee)  
Internet: Portal: <http://www.emta.ee/index.php?id=12223>  
Information: <http://www.emta.ee/index.php?id=26515>

## Finnland

Uusimaa Corporate Tax Office  
P.O. Box 34  
00052 VERO  
Finland

Tel: +358 20 697 063  
Fax: +358 9 7311 4895

E-Mail: Send Support Request through ALVEU –service  
Internet: [www.tax.fi](http://www.tax.fi) > ALVEU > service

## Frankreich

Management Office for VAT refund applications submitted by foreign companies:

Service de Remboursement de la TVA  
10, rue du Centre  
TSA 60015  
93465 NOISY-LE-GRAND CEDEX  
France

Tel: +33 1 57 33 84 00  
Fax: + 33 1 57 33 84 85

E-Mail: [sr-tva.dresg@dgfip.finances.gouv.fr](mailto:sr-tva.dresg@dgfip.finances.gouv.fr)  
Internet: Information for foreign companies:  
<http://www.Impots.gouv.fr> - Entreprises étrangères / Foreign companies

Contact for French companies:

Internet: <http://www.impots.gouv.fr> , Professionnels> Vos préoccupations >  
Remboursement de VA étrangère

Contact via Internet for all companies from the website:

<http://www.impots.gouv.fr/portal/dgi/public/contacts?pagelD=contacts&sfid=07>

## **Griechenland**

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: 00302103645413

E-Mail: [d14-ctm@otenet.gr](mailto:d14-ctm@otenet.gr)

## **Großbritannien / Nordirland**

Refunds of VAT from the UK made to traders established in another Member State

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

E-Mail: There is no e-mail address but a contact form on the website of HMRC to be used in case of questions about the procedure of VAT refund:  
<https://online.hmrc.gov.uk/shortforms/form/OSHVAT?dept-name=&sub-dept-name=&location=47&origin=http://www.hmrc.gov.uk>

Internet: <http://www.hmrc.gov.uk/index.htm>

## **Irland**

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

E-Mail: [unregvat@revenue.ie](mailto:unregvat@revenue.ie)

**Stand 28. February 2012**

## Island

Skattstjórnin í Reykjavík  
Virðisaukaskattsskrifstofa  
Tryggvagötu 19  
ÍS-150 REYKJAVÍK  
Iceland

## Italien

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

E-Mail: [cop.pescara.ivanonresidenti@agenziaentrate.it](mailto:cop.pescara.ivanonresidenti@agenziaentrate.it)  
Internet: [http://www1.agenziaentrate.gov.it/inglese/vat\\_utilities/vat\\_refunds.htm](http://www1.agenziaentrate.gov.it/inglese/vat_utilities/vat_refunds.htm)  
(English version)  
[http://www.agenziaentrate.gov.it/wps/portal/entrate/cosa\\_devi\\_fare](http://www.agenziaentrate.gov.it/wps/portal/entrate/cosa_devi_fare)  
(Italian version)

## Kanada

Canada Revenue Agency  
Summerside Tax Centre  
275 Pope Road  
CDN – Summerside PE C1N 6A2  
Canada

Internet: [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)

## Kroatien

Republic of Croatia  
MINISTRY OF FINANCE  
Tax Administration-Central Office  
10 000 Zagreb, Boškovićeve 5  
Tel. +385-1-480-9000

E-Mail: [maja.horcicka@porezna-uprava.hr](mailto:maja.horcicka@porezna-uprava.hr)  
Internet: <http://www.porezna-uprava.hr/en/index.asp>

## **Lettland**

Department of Large Taxpayers  
State Revenue Service  
1 Jeruzalemes Street  
Riga, LV- 1010  
Latvia

Detailed information about the VAT refund to the EU traders is published at the web page of the State Revenue Service:

<http://www.vid.gov.lv/default.aspx?tabid=8&id=4445&hl=2>

## **Litauen**

Vilnius County State Tax Inspectorate  
Šermukšnių Street 4  
01509 Vilnius  
Lithuania

Tel: +370 85 2742 550

Fax: +370 5 2687 689

E-Mail: [vilniaus.apskr.rastai@vmi.lt](mailto:vilniaus.apskr.rastai@vmi.lt)

Internet: [www.vmi.lt](http://www.vmi.lt)

## **Luxemburg**

### 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

E-Mail: [lux.imp11@en.etat.lu](mailto:lux.imp11@en.etat.lu)

## **Malta**

VAT Department  
Ta' Paris Road  
B'Kara BKR 4633  
Malta

E-Mail: [vat@gov.mt](mailto:vat@gov.mt)

Internet: <http://vat.gov.mt/>

## **Mazedonien**

Public Revenue Office  
Regional Directorate -Skopje  
11 Oktomvri St. bb  
MK -1000 Skopje

Tel: +389 2 32 99 580

Fax: +389 2 213 938

E-Mail: [info@ujp.gov.mk](mailto:info@ujp.gov.mk)

Internet: [www.ujp.gov.mk](http://www.ujp.gov.mk)

## **Monaco**

Departement ees Finances et de L'Economie  
Direction des Servics Fiscaux  
Le Panorama, 57 Rue Grimaldi  
BP 475 - 98000 Monaco

Tel: +377 98 98 81 37

Fax: +377 98 98 81 55

E-Mail: [vat@gov.mt](mailto:vat@gov.mt)

## **Niederlande**

Belastingdienst Limburg/kantoor Buitenland  
Postbus 4486  
6401 CZ Heerlen  
Netherlands

Tel: 0031 55 53 85 385

Internet: <http://www.belastingdienst.nl/variabel/buitenland/de/umsatzsteuer/umsatzsteuer-40.html>

## **Nordirland**

siehe Großbritannien

## Norwegen

Skatt Øst  
Postboks 1073, Valaskjold  
N-1705 Sarpsborg

Tel: +47 22 077000  
Fax: +47 69 972101

E-Mail: [skatost@skatteetaten.no](mailto:skatost@skatteetaten.no)  
Internet: [www.skatteetaten.no](http://www.skatteetaten.no)

## Österreich

Finanzamt Graz-Stadt  
Conrad von Hötzendorf-Straße 14 - 18  
8018 Graz  
Austria

Tel: 0043 316 881 538000  
Fax: 0043 1514335938000

Internet: <http://www.bmf.gv.at/Steuern/Fachinformation/Umsatzsteuer/>

## Polen

Drugi Urząd Skarbowy  
Warszawa-Śródmieście  
ul. Jagiellońska 15  
03-719 Warszawa  
Poland

Tel: +48 22 511 35 00  
Fax: +48 22 511 35 02

E-Mail: [us1436@mz.mofnet.gov.pl](mailto:us1436@mz.mofnet.gov.pl)  
Internet: <http://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

E-Mail: [kancelaria@mf.gov.pl](mailto:kancelaria@mf.gov.pl)

## **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

E-Mail: [dsdsr@dgci.min-financas.pt](mailto:dsdsr@dgci.min-financas.pt)

## **Rumänien**

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

E-Mail: [Date.ContribuabiliNerezidenti.MB@mfinante.ro](mailto:Date.ContribuabiliNerezidenti.MB@mfinante.ro)



## **Schweden**

Regarding: Austria, Czech Republic, Denmark, Germany, Poland, Slovakia and Slovenia:

Skatteverket  
Utlandsskattekontoret  
205 31 Malmö  
Sweden

Fax: + 46 10 574 62 03

E-Mail: [uk.malmo@skatteverket.se](mailto:uk.malmo@skatteverket.se)

Regarding all other Member States:

Skatteverket  
Skattekontor 9  
106 61 Stockholm  
Sweden

Fax: +46 105 74 18 11

E-Mail: [stockholm@skatteverket.se](mailto:stockholm@skatteverket.se)

## **Schweiz**

Eidgenössische Steuerverwaltung  
Hauptabteilung Mehrwertsteuer  
Schwarztorstrasse 50  
CH -3003 Bern

Tel: +31 322 21 11,  
Fax: +31 325 75 61

E-Mail: [mwst.webteam@estv.admin.ch](mailto:mwst.webteam@estv.admin.ch)  
Internet: <http://www.estv.admin.ch/>

## **Slowakei**

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

E-Mail: [sluzby@drsr.sk](mailto:sluzby@drsr.sk)

Callcentrum for Authorized Electronic Services:

Tel: +421 48 4393 372

E-Mail: [callcentrum@drsr.sk](mailto:callcentrum@drsr.sk)

## **Slowenien**

Ljubljana Tax Office  
P.O. Box 107  
1001 Ljubljana  
Slovenia

Tel: +386 1 474 42 61  
Fax: +386 1 474-4260

E-Mail: [gp.durs-lj@gov.si](mailto:gp.durs-lj@gov.si)  
Internet: <http://www.durs.gov.si>

## **Spanien**

Agencia Tributaria  
Oficina Nacional de Gestión Tributaria  
c/Infanta Mercedes nº 49  
28020 Madrid  
Spain

Tel: Tel + 34 91 453 94 51(57)

E-Mail: [ivanes@correo.aeat.es](mailto:ivanes@correo.aeat.es)  
Internet: <http://www.aeat.es>

## Tschechien

Incoming applications:

Tax Office for Prague 1  
Štěpánská 28  
112 33 PRAHA 1  
The Czech Republic

Tel: +420 224 041 111  
Fax: +420 224 043 198

E-Mail: [podatelna@pr1.pm.ds.mfcr.cz](mailto:podatelna@pr1.pm.ds.mfcr.cz)

Internet (direct link to the relevant information):

[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)

Outgoing applications:

CZ Tax Offices  
(<http://cds.mfcr.cz/cps/rde/xchg/SID-3EA9846C-81E3A0D4/cds/xsl/4265.html?year=0>)

Technical support: [adis@mfcr.cz](mailto:adis@mfcr.cz)

## Ungarn

Adó-és Pénzügyi Ellenőrzési Hivatal  
(Dept. for Foreign Affairs)  
Pf. 138  
1410 Budapest  
Hungary

Tel: +36 1 461 3300, +36 1 322 0220  
Fax: +36 1 322 9824

Internet: [www.apeh.hu](http://www.apeh.hu) oder <http://en.apeh.hu>

## Zypern

Ministry of Finance  
Department of Customs  
VAT Services  
1471 Nicosia  
Cyprus

Tel: +357 2260 1845 or +357 2260 1852 or 2260 1853  
Fax: +357 2266 0484

E-Mail: [headquarters@vat.mof.gov.cy](mailto:headquarters@vat.mof.gov.cy) or [operations@vat.mof.gov.cy](mailto:operations@vat.mof.gov.cy)

Internet: [www.mof.gov.cy/vat](http://www.mof.gov.cy/vat) or <http://refund-eu.vat.mof.gov.cy/VATiSee/>