



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
VAT and other turnover taxes

Brussels, 16th June 2009
TAXUD/D/1

VAT in the European Community

**ADDRESSES IN THE MEMBER STATES TO WHICH
CLAIMS FOR REFUNDS UNDER THE 8TH VAT DIRECTIVE
(79/1072/EEC) SHOULD BE MADE
AND
MINIMUM AMOUNTS REFUNDABLE**

Note

This document collates information on the contact points in Member States responsible for the management of 8th and 13th Directive refund claims, as well as the minimum refundable amounts. This information has been obtained from the tax authorities concerned.

The Commission of the European Communities cannot be held responsible for any inaccuracies contained therein.

Member State	Address	e-mail
Austria	Finanzamt Graz-Stadt Referat für ausländische Unternehmer Conrad von Hotzendorfstrasse 14-18 A-8018 GRAZ Tel.: +43-316 88 10 Fax: +43-316 81 76 08	
Belgium	<p><u>French</u> :</p> Bureau Central de TVA pour assujettis étrangers - Remboursement Tour Sablon - 25ème étage Rue J. Stevens, 7 B-1000 BRUXELLES or <p><u>Dutch</u> :</p> Centraal BTW-kantoor voor buitenl. belastingplichtigen - Teruggaven Zaveltoeren - 25ste verdieping J. Stevensstraat, 7 B-1000 BRUSSEL Tel.: +32-2 5525977 or 5525982 Fax: +32-2 552 5542	
Bulgaria	Territorial Revenue Directorate - Sofia Aksakov str. 21 BG-1000 SOFIA Tel.: + 35 92-9859-3843 Fax: + 35 92-986-4810	a.licheva@tdd22.minfin.bg

Member State	Address	e-mail
Cyprus	VAT Service Dep. of Customs and Excise Corner of M.Karaoli and G.Afxentiou 1096 Nicosia Postal address: VAT Service 1471 NICOSIA CYPRUS Tel.: +357 22601834 Fax: +357 22660484	operations@vat.mof.gov.cy
Czech Republic	Finanční úřad pro Prahu 1 Štěpánská 28 CZ-112 33 PRAHA 1 Tel.: + 420 2 2404 2153 or (1154) Fax: + 420 2 2404 1920	
Denmark	Skattecenter Tønder 8/13 momsdirektiv Pionér Allé DK – 6270 Tønder Tel.: +45-72 22 18 18 Fax: +45-72 22 19 19	skat@skat.dk
Estonia	Northern Tax and Customs Centre Endla 8 EE-15177 TALLINN The contact person is Mrs Katrin KULLAMAA Tel.: +372 6761256 Fax: +372 6761111	katrin.kullamaa@emta.ee

Member State	Address	e-mail
Finland	Uudenmaan verovirasto Yritsverotoimisto PL 34 FIN-00052 VERO Tel.: +358 9 731 120 Fax: +358 9 7311 4392	
France	Direction des résidents à l'étranger et des services généraux Service des remboursements de TVA des assujettis étrangers 10, Rue du Centre TSA 60015 F-93465 - NOISY-LE-GRAND CEDEX Tel.: +33-01 57 33 84 00	sr-tva.dresg@dgi.finances.gouv.fr

Member State	Address	e-mail
Germany	Bundeszentralamt für Steuern Dienstsitz Schwedt Passower Chaussee 3 b D-16303 SCHWEDT/ODER Tel.: +49 30 18406-0 Fax: +49 30 18406-4722	vorsteuerverguetung@steuerliches-info-center.de
Greece	Ministry of Finance 14th Directorate of VAT and Indirect Taxes Sina 2-4 GR-10672 ATHENS Tel.: +30-1 0364 72 03 Fax: +30-1 0364 54 13	
Hungary	APEH Directorate of Large Taxpayers Department for tax-refund for foreigners Dob utca 75-81 H-1077 BUDAPEST postal address: H-1410 Budapest, Pf.: 138 Tel.: +36-1 461-3300 Fax: +36-1 322-9824	ugyfelszolgalat.apeh@matavnet.hu
Ireland	VAT Repayments (Unregistered) Section Office of the Revenue Commissioners Strategic Planning Division Accountant General's Branch River House - Charlotte's Quay IE LIMERICK Tel.: +353-61 212700 Fax +353-61 402125	unregvat@revenue.ie

Member State	Address	e-mail
Italy	Agenzia delle Entrate - Centro Operativo di Pescara Team rimborsi IVA ai non residenti Via Rio Sparto No 21 I-65100 PESCARA Tel.: +3985 577 2359/2318/2380 Fax: +3985 577 2325	centrooperativo.pescara.ivanonresidenti@agenziaentrate.it
Luxembourg	Administration de l'Enregistrement et des Domaines Bureau d'imposition XI 67-69, rue Verte BP 31 L-2010 LUXEMBOURG Tel.: +352 44 905455 (Bureau XI) or +352 44 9051 (switchboard) Fax: +352 25 07 96	lux.imp11@en.etat.lu
Latvia	Valsts ienemumu dienesta Lielo nodokļu maksātāju parvalde (Large Taxpayers Board of the State Revenue Service) Smilšu Street 12 LV-1050 RIGA Tel.: +371 70 28 803	
Lithuania	Vilniaus apskrities valstybinė mokesčių inspekcija Sermukonio g. 4 LT-2600 VILNIUS Tel.: +370 5 261 66 35 Fax: +370 5 268 76 89	

Member State	Address	e-mail
Malta	VAT Department Centre Point Building, Ta' Paris Road Birkirkara BKR 13 MALTE Tel.: +356 21 49 47 84 or +356 22 79 92 30 Fax: +356 21 49 93 65	
Netherlands	Belastingdienst Limburg/Kantoor Buitenland Postbus 2865 6401 DJ Heerlen NEDERLAND Tel.: +31 45 577 95 00 Fax: +31 45 577 96 34	
Poland	Drugi Urząd Skarbowy Warszawa – Śródmieście Second Tax Office for Warszawa-Śródmieście ul.Lindleya 14 PL-02-013 WARSZAWA ŚRODMIEŚCIE Tel.: +48 22 6217249 Fax: +48 22 6255006	
Portugal	Direcção-Geral das Contribuições e Impostos Direcção de Serviços de Reembolsos do IVA Avenida João XXI Apartado 8220 P-1802 LISBOA Codex Tel.: +351 217 610582/3/5 Fax: +351 21 793 8133	

Member State	Address	e-mail
Romania	Directia generala a finantelor publice a municipiului Bucuresti Str. Professor Dr. Dimitrie Gerota nr. 13, sector 2 RO-020027 BUCURESTI Tel. : +40 21 307 57 63 Fax : +40 21 305 70 81	
Slovakia	Daňový úrad Bratislava I Radlinského 37 P.O. Box 89 SK-817 89 BRATISLAVA 15 Tel.: +421 2 57 37 83 52 Fax: +421 2 57 37 89 00	du.ba1@ba.drsr.sk
Slovenia	Davčni Urad Ljubljana, Tax Office Ljubljana Dunajska c.22 SLO-1000 LJUBLJANA Tel.: +386 1 474 46 02 or +386 1 474 42 97 Fax: +386 1 474 43 71	
Spain	Delegación Especial de Madrid de la Agencia Estatal de Administración Tributaria Dependencia Regional de Gestión Sección de Regimenes Especiales C/. Guzmán el Bueno,139, Planta 1a E-28071 MADRID Tel.: +34-91 582 67 39 Fax: +34-91 582 67 57	

<p>Sweden</p>	<p><i>As for businesses from Austria, Czech Rep., Denmark, the Faero Islands, Germany, Greenland, Iceland, Poland, Slovakia and Slovenia with form SKV 5811</i></p> <p>Skatteverket Utlandsenheten SE-205 31 Malmö Tel.: +46-270 734 98 Fax: +46-10 574 62 03</p> <p><i>As for businesses from all other countries: with form SKV 5801:</i></p> <p>Skatteverket Skattekontor 9 SE-106 61 Stockholm</p> <p>Tel.: +46-270 734 98 Fax: +46 10 574 18 11</p>	<p>http://www.skatteverket.se/blanketterbroschyror/blankett/info/5811.4.d/eeebd104898a3a9c80004748.html</p> <p>Skattekontor1.malmo@skatteverket.se</p> <p>http://www.skatteverket.se/blanketterbroschyror/blankett/info/5801.4.3/9f16f103821c58f680007004.html</p> <p>stockholm@skatteverket.se</p>
<p>United Kingdom</p>	<p>HM Customs & Excise - VAT Overseas Repayment Unit Custom House - PO Box 34 Londonderry BT48 7AE - Northern Ireland UNITED KINGDOM</p> <p>Tel.: +44 (0) 2871 376200 Fax: +44 (0) 2871 372520</p>	<p>enq.oru.ni@hmce.gsi.gov.uk</p>

Minimum amount refundable under the 8th Directive

Member State	Calendar year or remainder of the calendar year	Less than one calendar year but not less than 3 months
Austria	€ 36	€ 360
Belgium	€ 25	€ 200
Bulgaria	BGN 50	BGN 400
Cyprus	€ 25.52	€ 204.18
Czech Republic	CZK 1 000	CZK 7 000
Denmark	DKK 200	DKK 1 500
Estonia	EEK 400	EEK 3 000
Finland	€ 25	€ 200
France	€ 25	€ 200
Germany	€ 25	€ 200
Greece	€ 25	€ 200
Hungary	€ 25 (HUF 7 000)	€ 200 (HUF 51 000)*
Ireland	€ 25	€ 200
Italy	€ 25	€ 200
Luxembourg	€ 25	€ 200
Latvia		
Lithuania		
Malta		
Netherlands	€ 25	€ 200
Poland		
Portugal	€ 19.95	€ 159.62
Romania	RON 25	RON 200
Slovakia	SKK 1 000	SKK 8 000
Slovenia	SIT 12 000	SIT 50 000
Spain	€ 25.34	€ 201.34
Sweden	SEK 250	SEK 2 000
United Kingdom	GBP 16	GBP 130

* When the amount exceeds HUF 300 000, the claimant can apply for refund immediately.