

## VAT Refund Contact Points

2008/9/EC VAT Refund Directive contact points – Last update: July2020

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	BV31 <a href="mailto:Post.FA68-BV11@bmf.gv.at">Post.FA68-BV11@bmf.gv.at</a>	<a href="https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-auslaendische-unternehmer.html">https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-auslaendische-unternehmer.html</a>
		Tel. BV 32 0043-316-881-538042 Fax BV 32 0043-1-4335938042	BV32 <a href="mailto:Post.FA68-BV12@bmf.gv.at">Post.FA68-BV12@bmf.gv.at</a>	<a href="https://english.bmf.gv.at/taxation/VAT-Assessment-Refund.html">https://english.bmf.gv.at/taxation/VAT-Assessment-Refund.html</a>
Belgium	SPF Finances - Centre étrangers - Team 2 Finto - boulevard du Jardin Botanique 50, boîte 3410, 1000 Bruxelles BELGIQUE	Tel: +32(0)257/ 786 60	<a href="mailto:foreigners.team2@mfin.fed.be">foreigners.team2@mfin.fed.be</a>	<a href="https://finances.belgium.be/fr/entreprises/tva/international/remboursement-de-la-tva-etrangere">https://finances.belgium.be/fr/entreprises/tva/international/remboursement-de-la-tva-etrangere</a>
	FOD Financiën - Centrum Buitenland - Team 2 Finto, Kruidtuinlaan 50, bus 3410, 1000 Brussel BELGIE	Tel: +32(0)257/ 786 60	<a href="mailto:foreigners.team2@mfin.fed.be">foreigners.team2@mfin.fed.be</a>	<a href="https://financien.belgium.be/nl/ondernemingen/btw/internationaal/teruggave-buitenlandse-btw">https://financien.belgium.be/nl/ondernemingen/btw/internationaal/teruggave-buitenlandse-btw</a>
Bulgaria	National Revenue Agency 52, Knyaz Aleksander Dondukov Bvd. 1000 Sofia Bulgaria	Tel.: +359 2 9859 6801	<a href="mailto:infocenter@nra.bg">infocenter@nra.bg</a>	<a href="http://www.nap.bg">www.nap.bg</a>

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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>
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	<a href="mailto:podatelna2001@fs.mfcr.cz">podatelna2001@fs.mfcr.cz</a>  <a href="mailto:epodpora@fs.mfcr.cz">epodpora@fs.mfcr.cz</a>	<a href="http://www.financnisprava.cz/vracenidph">http://www.financnisprava.cz/vracenidph</a>
	Outgoing applications: CZ Tax Offices			<a href="http://www.financnisprava.cz/en/international-tax-affairs/cooperation-and-vat/vat-refunds">http://www.financnisprava.cz/en/international-tax-affairs/cooperation-and-vat/vat-refunds</a>
Croatia	Ministry of Finance, Regional Office Zagreb, VAT Refund Department		<a href="mailto:vat.refund.hr@porezna-uprava.hr">vat.refund.hr@porezna-uprava.hr</a>	<a href="http://www.porezna-uprava.hr/en/EN_porezni_sustav/Stranice/vat_refund.aspx">http://www.porezna-uprava.hr/en/EN_porezni_sustav/Stranice/vat_refund.aspx</a>
Denmark	Skattestyrelsen Momsrefusion & Momsregistrering Christian X's Vej 22 DK-6100 Haderslev	Tel: +45 7238 0440	<a href="mailto:momsrefusion@sktst.dk">momsrefusion@sktst.dk</a>	<a href="http://www.skat.dk/english">www.skat.dk/english</a>  <a href="https://www.skat.dk/skat.aspx?oid=2244390&amp;ik_navn=transport">https://www.skat.dk/skat.aspx?oid=2244390&amp;ik_navn=transport</a>

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Estonia	Taxation Division Tax and Customs Board Lõõtsa 8a Tallinn 15176 Estonia	+372 676 1187 372 676 1256	<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
France	Service de Remboursement de la TVA 10, rue du Centre TSA 60015 93465 NOISY-LE-GRAND CEDEX	Tel: + 33 1 72 95 20 31	<a href="mailto:sr-tva.dinr@dgfip.finances.gouv.fr">sr-tva.dinr@dgfip.finances.gouv.fr</a>	<a href="https://www.impots.gouv.fr/portail/internationalenbusiness/vat-refunds-and-credits-companies-without-permanent-establishment-france?l=en">https://www.impots.gouv.fr/portail/internationalenbusiness/vat-refunds-and-credits-companies-without-permanent-establishment-france?l=en</a>
Germany	Bundeszentralamt für Steuern Dienststz Schwedt Passower Chaussee 3b 16303 SCHWEDT/Oder	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/index.html">http://www.bzst.de/003_menuue_links/006_ust-verguetung/061_ausl_untern/611_vorschriften/index.html</a>

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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 street 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	<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	<a href="mailto:kavig@nav.gov.hu">kavig@nav.gov.hu</a>	<a href="http://nav.gov.hu">http://nav.gov.hu</a> (Hungarian) <a href="http://en.nav.gov.hu">http://en.nav.gov.hu</a> (English)
Ireland	Collector Generals Office VAT Repayments Office Sarsfield House Francis Street Limerick Ireland	Tel: +353 61 488060 Fax: +353 61 488095	<a href="mailto:unregvat@revenue.ie">unregvat@revenue.ie</a>	

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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="#">Agenzia delle Entrate - VAT refunds</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	The Non-resident Tax and Other Tax Data Credibility Assessment Division of the State Revenue Service Tax Board 1 Talejas Street, Riga, Latvia, LV-1978	Tel: +371 67121990 +371 67121984	<a href="mailto:NP.lietvediba@vid.gov.lv">NP.lietvediba@vid.gov.lv</a>	<a href="https://www.vid.gov.lv/en/vat-refund-legal-persons-registered-european-union">https://www.vid.gov.lv/en/vat-refund-legal-persons-registered-european-union</a>
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	<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	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	<a href="mailto:vatrefund@en.etat.lu">vatrefund@en.etat.lu</a>	<a href="http://www.aed.public.lu/etva/vatrefund/taxpayer-eu.html">http://www.aed.public.lu/etva/vatrefund/taxpayer-eu.html</a>
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>

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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 01 Fax: +48 22 511 35 02	<a href="mailto:2us.warszawa.srodmiescie@mf.gov.pl">2us.warszawa.srodmiescie@mf.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 36 84	<a href="mailto:kancelaria@mf.gov.pl">kancelaria@mf.gov.pl</a>	
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	<a href="mailto:dsr@at.gov.pt">dsr@at.gov.pt</a>  <a href="mailto:dsr-vatrefund@at.gov.pt">dsr-vatrefund@at.gov.pt</a>	Portal: <a href="http://www.portaldasfinancas.gov.pt/at/html/index.html">http://www.portaldasfinancas.gov.pt/at/html/index.html</a>  VAT refund request link: <a href="https://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/CD/external/vatrefund/submeterPedidoReembolso.action">https://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/CD/external/vatrefund/submeterPedidoReembolso.action</a>  Appeal against a claiming refund of VAT decision link: <a href="https://www.portaldasfinancas.gov.pt/pt/CD/main.jsp?body=/reclamacoes/reclamarIVAPreform.jsp">https://www.portaldasfinancas.gov.pt/pt/CD/main.jsp?body=/reclamacoes/reclamarIVAPreform.jsp</a>

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Member State	Address	Telephone/fax	Email address	Website
Romania	<p>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</p> <p>13, Strada Dimitrie Gerota, Sector 2                      Zip code 020027 Bucuresti                      Romania</p>	Tel/Fax: 0040213057081	<a href="mailto:Date.ContribuabiliNe rezidenti.MB@mfina nte.ro">Date.ContribuabiliNe rezidenti.MB@mfina nte.ro</a>	
Slovakia	<p>Tax Office Bratislava,                      VAT Unit                      Ševčenkova 32                      850 00 Bratislava                      Slovakia</p>	<p>Tel:                      +421 2 5737 8111</p>	<a href="mailto:duba-ba.kontakt@financna sprava.sk">duba-ba.kontakt@financna sprava.sk</a>	<p><a href="https://www.financnasprava.sk/sk/opytajte-sa-financnej-spravy">https://www.financnasprava.sk/sk/opytajte-sa-financnej-spravy</a></p> <p><a href="https://www.financnasprava.sk/sk/podnika telia/dane/dan-z-pridanej-hodnoty/vratenie-dph-zahranicnej-osobe">https://www.financnasprava.sk/sk/podnika telia/dane/dan-z-pridanej-hodnoty/vratenie-dph-zahranicnej-osobe</a></p>
Slovenia	<p>Ljubljana Tax Office                      Davčna ulica 1                      SI 1000 Ljubljana</p>	<p>Tel: +386 1 36921 18                      Fax: +386 1 36930 18</p>	<a href="mailto:gp.durs-lj@gov.si">gp.durs-lj@gov.si</a>	<p><a href="http://www.durs.gov.si">www.durs.gov.si</a>  <a href="#">Value Added Tax   Tax Administration of the RS</a></p>
Spain	<p>Agencia Tributaria,                      Oficina Nacional de Gestión Tributaria,                      c/Infanta Mercedes nº 49,                      28020 Madrid</p>	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>

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Member State	Address	Telephone/fax	Email address	Website
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	<a href="mailto:uk.malmo@skatteverket.se">uk.malmo@skatteverket.se</a>	
	Regarding <u>all</u> other Member States: Skatteverket SE-106 61 Stockholm	Fax: +46 105 74 18 11	<a href="mailto:stockholm@skatteverket.se">stockholm@skatteverket.se</a>	
United Kingdom <sup>1</sup>	<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) 300 322 9279	<a href="mailto:newcastle.oru@hmrc.gov.uk">newcastle.oru@hmrc.gov.uk</a>	<a href="http://www.hmrc.gov.uk/vat/managing/international/EU-visits.htm">http://www.hmrc.gov.uk/vat/managing/international/EU-visits.htm</a>  <a href="http://www.hmrc.gov.uk/vat/managing/international/nonEU-visits.htm">http://www.hmrc.gov.uk/vat/managing/international/nonEU-visits.htm</a>

<sup>1</sup> DISCLAIMER: As provided for in the Withdrawal Agreement (OJ C 384 I, 12.11.2019, p.1), as of 1 February 2020, the UK is a third country. As of this date, the transition period applies until 31 December 2020, unless it is decided to extend it. During the transition period, EU law, including EU VAT rules, continues to apply to and in the UK as if it was a Member State.