



Bundeszentralamt
für Steuern

Belgien

BUREAU CENTRAL DE TVA POUR LES ASSUJETTIS ETRANGERS –
REMBOURSEMENT
Rue des Palais (5^e 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

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
E-Mail: 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
DK 6270 Tonder

Tel: +45 7238 0440
E-Mail: emomsrefusion@skat.dk



Bundeszentralamt
für Steuern

Estland

International Taxation Division
Endla 8
Tallinn 15177
Estonia

Finnland

Refund Office

Uusimaa Corporate Tax Office
P.O. Box 34
00052 VERO
FINLAND
Tel. +358 20 697 063
Fax + 358 9 7311 4392

Detailed information about the VAT refund to the EU traders is published at
www.tax.fi. > Tax Guide > Value added tax

Frankreich

Refund Office

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

Tel: +33 1 57 33 84 00
Fax: + 33 1 57 33 84 85
E-Mail: sr-tva.dresg@dgfip.finances.gouv.fr

VAT Refund : General questions and Technical procedure

DIRECTION GENERALE DES FINANCES PUBLIQUES
SERVICE DE LA GESTION FISCALE
Bureau GF-2A
86-92 allée de Bercy – Télédéc 971
75572 PARIS CEDEX 12

E-Mail : bureau.gf2a@dgfip.finances.gouv.fr

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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: No. 00302103645413
E-Mail : 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 0AH

Tel: +44 2871 305100
Fax: +44 2871 305101
E-Mail: enq.oru.ni@hmrc.gsi.gov.uk

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



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Island

Skattstjórnin í Reykjavík
Virðisaukaskattsskrifstofa
Tryggvagötu 19
ÍS-150 REYKJAVÍK, ICELAND

Italien

Agenzia delle Entrate (Revenue Agency)
Direzione Centrale Servizi ai Contribuenti
Settore Gestione Tributi
Ufficio Rimborsi
Via Cristoforo Colombo 426 C/D
00147 ROMA – ITALY

E-Mail: dc.sac.rimborsi@agenziaentrate.it

Kroatien

POREZNA UPRAVA
PODRUCNI URED ZAGREB TAX
Avenija Dubrovnik 32
10000 Zagreb
Kroatien

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>



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Litauen

Vilnius County State Tax Inspectorate
Šermukšnių Street 4
LT -01509 Vilnius

Tel: +370 85 2742 550
Fax: +370 5 2687 689
E-Mail: vilniaus.apskr.rastai@vmi.lt
Internet: 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

Malta

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

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
Internet: www.ujp.gov.mk



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Monaco

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

Tel: +377 98 98 81 37
Fax: +377 98 98 81 55
Internet: www.gov.mc

Niederlande

Belastingdienst Limburg/kantoor Buitenland
Postbus 4486
6401 CZ HEERLEN

Tel: 0031 55 53 85 385
Internet: <http://www.belastingdienst.nl/variabel/buitenland/de/unternehmer/unternehmer-111.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
Internet: www.skatteetaten.no

Österreich

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

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Bundeszentralamt
für Steuern

Telefon 0043 316 881 538000
E-Fax Nummer: 0043 1514335938000

Polen

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

Tel: +48 22 511 35 00
Fax: +48 22 511 35 02
Internet: www.is.waw.pl/USWSrodmiescie2
E-Mail: us1436@mz.mofnet.gov.pl

Ministry of Finance

Adresse:

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

Portugal

MINISTÉRIO DAS FINANÇAS E DA 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

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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

Schweden

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

Skatteverket

Utlandsskattekontoret
SE-205 31 Malmö

Fax: + 46 10 574 62 03

E-Mail: uk.malmo@skatteverket.se

Regarding all other Member States:

Skatteverket
Skattekontor 9
SE-106 61 Stockholm

Fax: +46 105 74 18 11

E-Mail: stockholm@skatteverket.se

Schweiz

Eidgenössische Steuerverwaltung
Hauptabteilung Mehrwertsteuer
Schwarztorstrasse 50
CH -3003 Bern

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Bundeszentralamt
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Tel: +31 322 21 11,
Fax: +31 325 75 61
Internet: www.estv.admin.ch/
E-Mail: mwst.webteam@estv.admin.ch

Slowakei

Tax Office Bratislava I, VAT Unit
Radlinskeho 37
817 89 Bratislava
Slovakia

Name: Customer Services Unit
Address: 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

Name: Callcentrum for Authorized Electronic Services
Tel: +421 48 4393 372
E-Mail: callcentrum@drsr.sk

Slowenien

Ljubljana Tax Office
P.O. Box 107
SI-1001 Ljubljana

Tel: +386 1 474 42 61
Fax: +386 1 474-4260
E-Mail: gp.durs-lj@gov.si
Internet: ww.durs.gov.si und
ww.durs.gov.si/en/angleske_strani/forms/value_added_tax/contacts



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Spanien

AGENCIA TRIBUTARIA
c/. Guzmán el Bueno, 139
E 28003 Madrid

Tel: +34 91 582 67 67

Fax: +34 91 582 66 54

E-Mail: jefegab.gab@aeat.net

Internet: www.aeat.es

Tschechien

Incoming applications:

Tax Office for Prague 1
Štěpánská 28
112 33 PRAHA 1

The Czech Republic

E-Mail: podatelna@pr1.pm.ds.mfcr.cz

Phone: +420 224 041 111

Fax: +420 224 043 198

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

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

Ungarn

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

Tel: +36 1 461 3300 und +36 1 322 0220

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Bundeszentralamt
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Fax: +36 1 322 9824

Internet: www.afeh.hu oder <http://en.afeh.hu>

Zypern

Ministry of Finance
Department of Customs
VAT Services
CY -1471 Nicosia

Tel: +357 2260 1845 or +357 2260 1834

Fax: +357 2266 0484

E-Mail: headquarters@vat.mof.gov.cy

Internet: www.mof.gov.cy