



Bundeszentralamt  
für Steuern

## **Belgien**

BUREAU CENTRAL DE TVA POUR LES ASSUJETTIS ETRANGERS –  
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 BTW-KANTOOR VOOR BUITENLANDSE BELASTINGPLICHTIGEN –  
TERUGBETALING  
Paleizenstraat 48 (5de verdieping)  
1030 BRUSSEL - Schaarbeek  
BELGIE

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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

E-Mail:  
[b.dimitrov@tdd22.minfin.bg](mailto:b.dimitrov@tdd22.minfin.bg)  
[m.penev@tdd22.minfin.bg](mailto:m.penev@tdd22.minfin.bg)

## **Dänemark**

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



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Tel: +45 7238 0440

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

## **Estland**

Merit Kaljuste  
Põhja maksu- ja tollikeskus  
Endla 8  
Tallinn 15177  
Estonia

Tel: +372 676 1187

E-mail: [vatrefund@emta.ee](mailto:vatrefund@emta.ee)

Internet: <http://www.emta.ee/index.php?id=26515>

## **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](http://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](mailto:sr-tva.dresg@dgfip.finances.gouv.fr)



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## 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 – Télédocus 971  
75572 PARIS CEDEX 12

E-mail : [bureau.gf2a@dgfip.finances.gouv.fr](mailto:bureau.gf2a@dgfip.finances.gouv.fr)

## **Griechenland**

Ministry of Finance,  
Directorate General of Tax and Customs Issues ,  
14<sup>th</sup> 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](mailto:d14-ctm@otenet.gr)

## **Großbritannien / Nordirland**

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

Paul Taggart  
HM Revenue & Customs  
Overseas Repayment Unit  
Foyle House  
Duncreggan Road  
Londonderry  
Northern Ireland  
BT48 0AH

Tel: +44 2871 305299  
Fax: +44 2871 305101  
E-mail: [paul.taggart@hmrc.gsi.gov.uk](mailto:paul.taggart@hmrc.gsi.gov.uk)

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

Keith Nuttall  
HM Revenue & Customs  
UK VAT Central Liaison Office  
3<sup>rd</sup> Floor SW

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Queens Dock  
Liverpool L74 4AA

Tel: + 44 151 703 8463

Fax: +44 151 704 8393

E-mail: [keith.nuttall@hmrc.gsi.gov.uk](mailto:keith.nuttall@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](mailto:unregvat@revenue.ie)

## **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](mailto:dc.sac.rimborsi@agenziaentrate.it)

## **Kontakt-Person**

Ms. Valeria DE CAROLIS

Tel. +39 06 50542737

e-mail: [valeria.decarolis@agenziaentrate.it](mailto:valeria.decarolis@agenziaentrate.it)

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## **Kroatien**

Deutsch-Kroatische Industrie- und Handelskammer  
Zamenhoffova 2  
HR- 10000 Zagreb

Tel: +385-(0)1-6311 600  
Fax: +385-(0)1-6311 630  
E-Mail: [info@ahk.hr](mailto:info@ahk.hr)  
Internet: [www.ahk.hr](http://www.ahk.hr)

## **Lettland**

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

### Contact persons:

Ilona Bogomola

Tel: +371 67016751 (in Latvian, Russian, English)  
E-mail: [ilona.bogomola@vid.gov.lv](mailto:ilona.bogomola@vid.gov.lv)

Kristīne Košinska  
Tel: +371 67016810 (in Latvian, Russian, English)  
E-mail:  
[kristine.kosinska@vid.gov.lv](mailto:kristine.kosinska@vid.gov.lv)

[kerija.stalmane@vid.gov.lv](mailto:kerija.stalmane@vid.gov.lv)  
[iveta.daukste@vid.gov.lv](mailto:iveta.daukste@vid.gov.lv)

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  
LT -01509 Vilnius

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Tel: +370 85 2742 550  
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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)

### VAT Refund : General questions

Mrs. Irène THILL

Tel: +352 44905 – 572  
Fax: +352 454298  
E-mail: [irene.thill@en.etat.lu](mailto:irene.thill@en.etat.lu)

### VAT Refund : Technical procedure

Mr. Jean SAND  
Tel: +352 44905 366  
Fax: +352 454298  
E-mail: [jean.sand@en.etat.lu](mailto:jean.sand@en.etat.lu)

## **Malta**

Name: Emanuel Zammit  
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Ta' Paris Road  
B'Kara BKR 4633  
Malta

Tel: +356 22799337  
Fax: +356 21499384

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Name: Albert Galea  
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Ta' Paris Road  
B'Kara BKR 4633  
Malta  
Tel: +356 22799236  
Fax: +356 21499384  
E-mail: albert.galea@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 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](http://www.gov.mc)

## **Niederlande**

Belastingdienst Limburg/kantoor Buitenland  
Postbus 4486  
6401 CZ HEERLEN

Peter Geurten

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E-mail: [psw.geurten@belastingdienst.nl](mailto:psw.geurten@belastingdienst.nl)

John Wessel

Tel: +31 45 560 3194

E-mail: [gjt.wessel@belastingdienst.nl](mailto:gjt.wessel@belastingdienst.nl)

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](mailto:skatost@skatteetaten.no)

Internet: [www.skatteetaten.no](http://www.skatteetaten.no)

## **Österreich**

Finanzamt Graz-Stadt

Conrad von Hötzendorf-Straße 14 - 18

A - 8018 Graz

Telefon 0043 316 881 538000

E-Fax Nummer: 0043 1514335938000

Ausländerreferate: Betriebsveranlagungsteams 31 und 32

Betriebsveranlagungsteam 31:

Telefonnummer: 0043 316 881 538041

Ansprechpartner: Sabine Friesinger

Telefonnummer: 0043 316 881 538451

EMAIL (Team-Postkorb): [FA68-BV11@bmf.gv.at](mailto:FA68-BV11@bmf.gv.at)

E-Fax Nummer: 0043 1514335938041

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Bundeszentralamt  
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Betriebsveranlagungsteam 32:

Telefonnummer: 0043 316 881 538042

Ansprechpartner: Harald Bosits  
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EMAIL (Team-Postkorb): FA68-BV12@bmf.gv.at  
E-Fax Nummer: 0043 1514335938042

## Polen

Drugi Urząd Skarbowy  
Warszawa-Śródmieście  
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03-719 Warszawa

Tel: +48 22 511 35 00  
Fax: +48 22 511 35 02  
Internet: [www.is.waw.pl/USWSrodmiescie2](http://www.is.waw.pl/USWSrodmiescie2)  
E-mail: [us1436@mz.mofnet.gov.pl](mailto: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](mailto: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

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Tel: 00 351 217 610 000  
Fax: 00 351 217 938 133  
E-mail: [dsdsr@dgi.min-financas.pt](mailto:dsdsr@dgi.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  
SE-205 31 Malmö

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  
SE-106 61 Stockholm

Fax: +46 105 74 18 11  
E-mail: [stockholm@skatteverket.se](mailto:stockholm@skatteverket.se)



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## Schweiz

Eidgenössische Steuerverwaltung  
Hauptabteilung Mehrwertsteuer  
Schwarztorstrasse 50  
CH -3003 Bern

Tel: +31 322 21 11,  
Fax: +31 325 75 61  
Internet: [www.estv.admin.ch/](http://www.estv.admin.ch/)  
E-Mail: [mwst.webteam@estv.admin.ch](mailto:mwst.webteam@estv.admin.ch)

## Slowakei

Name: Zuzana Spirkova  
Address: Tax Office Bratislava I, VAT Unit  
Radlinskeho 37  
817 89 Bratislava  
Slovakia

Tel: +421 2 57378353  
Fax: +421 2 57378904  
E-mail: [zuzana.spirkova@ba.drsrc.sk](mailto:zuzana.spirkova@ba.drsrc.sk)

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@drsrc.sk](mailto:sluzby@drsrc.sk)

Name: Callcenterum for Authorized Electronic Services  
Tel: +421 48 4393 372  
E-mail: [callcenterum@drsrc.sk](mailto:callcenterum@drsrc.sk)



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## 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](mailto:gp.durs-lj@gov.si)

Internet: [ww.durs.gov.si](http://ww.durs.gov.si) und

[ww.durs.gov.si/en/angleske\\_strani/forms/value\\_added\\_tax/contacts](http://ww.durs.gov.si/en/angleske_strani/forms/value_added_tax/contacts)

## 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](mailto:jefegab.gab@aeat.net)

Internet: [www.aeat.es](http://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](mailto:podatelna@pr1.pm.ds.mfcr.cz)

Phone: +420 224 041 111

Fax: +420 224 043 198

website (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)

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## **Ungarn**

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H -1410 Budapest

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Fax: +36 1 322 9824

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

## **Zypern**

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

Tel: +357 2260 1845 or +357 2260 1834

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