

VAT Refund Contact Points

2008/9/EC VAT Refund Directive contact points – Last update: January 2023

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

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Member State	Address	Telephone/fax	Email address	Website
Cyprus	Ministry of Finance Tax Department VAT Services CY -1471 Nicosia	Tel: +357 2260 1845 or +357 2260 1850 or +357 2260 1852 Fax: +357 2266 0484	hq@tax.mof.gov.cy	http://refund-eu.vat.mof.gov.cy/VATiSee/ www.mof.gov.cy/tax
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	podatelna2001@fs.mfcr.cz epodpora@fs.mfcr.cz	http://www.financnisprava.cz/vracenidph
	Outgoing applications: CZ Tax Offices			http://www.financnisprava.cz/en/international-tax-affairs/cooperation-and-vat/vat-refunds
Croatia	Ministry of Finance, Regional Office Zagreb, VAT Refund Department		vat.refund.hr@porezna-uprava.hr	http://www.porezna-uprava.hr/en/EN_porezni_sustav/Stranice/vat_refund.aspx
Denmark	Skattestyrelsen Momsrefusion & Momsregistrering Christian X's Vej 22 DK-6100 Haderslev	Tel: +45 7238 0440	momsrefusion@sktst.dk	www.skat.dk/english https://www.skat.dk/skat.aspx?oid=2244390&ik_navn=transport

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Estonia	Taxation Division Tax and Customs Board Lõõtsa 8a Tallinn 15176 Estonia	+372 676 1187 372 676 1256	vatrefund@emta.ee	Portal: http://www.emta.ee/index.php?id=12223 Information: http://www.emta.ee/index.php?id=26515
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	www.tax.fi > 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	sr-tva.dinr@dgfip.finances.gouv.fr	https://www.impots.gouv.fr/portail/internationalenbusiness/vat-refunds-and-credits-companies-without-permanent-establishment-france?l=en
Germany	Bundeszentralamt für Steuern Dienststz Schwedt Passower Chaussee 3b 16303 SCHWEDT/Oder	Tel.: +49-(0)228-406-1200 Fax: +49-(0)228-406-3200	vorsteuerverguetung@steuerliches-info-center.de	http://www.bzst.de/003_menuue_links/006_ust-verguetung/061_ausl_untern/611_vorschriften/index.html

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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	d14-ctm@otenet.gr	
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	kavig@nav.gov.hu	http://nav.gov.hu (Hungarian) http://en.nav.gov.hu (English)
Ireland	Collector Generals Office VAT Repayments Office Sarsfield House Francis Street Limerick Ireland	Tel: +353 61 488060 Fax: +353 61 488095	unregvat@revenue.ie	

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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	cop.pescara.ivanonresidenti@agenziaentrate.it	Agenzia delle Entrate - VAT refunds (English version) http://www.agenziaentrate.gov.it/wps/portal/entrate/cosa_devi_fare (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	NP.lietvediba@vid.gov.lv	https://www.vid.gov.lv/en/vat-refund-legal-persons-registered-european-union
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	vilniaus.apskr.rastai@vmi.lt	www.vmi.lt
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	vatrefund@en.etat.lu	http://www.aed.public.lu/etva/vatrefund/taxpayer-eu.html
Malta	VAT Department Ta' Paris Road B'Kara BKR 4633 Malta		vat@gov.mt	http://vat.gov.mt/docs/New%20Eight%20Directive%20Refund%20Rules_EN_vers01.pdf

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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 00 Fax: +48 22 511 35 02	us1436@mz.mofnet.gov.pl	www.mazowieckie.kas.gov.pl/drugi-urzed-skarbowy-warszawa-srodmiescie
	Ministry of Finance Ministerstwo Finansów ul. Świętokrzyska 12 00-916 Warszawa, Poland	Tel: (+48 22) 694 55 55 Fax: (+48 22) 694 41 77	kancelaria@mf.gov.pl	
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	dsr@at.gov.pt dsr-vatrefund@at.gov.pt	Portal: http://www.portaldasfinancas.gov.pt/at/html/index.html VAT refund request link: https://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/CD/external/vatrefund/submeterPedidoReembolso.action Appeal against a claiming refund of VAT decision link: https://www.portaldasfinancas.gov.pt/pt/CD/main.jsp?body=/reclamacoes/reclamarIVAPreform.jsp

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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	Date.ContribuabiliNe rezidenti.MB@mfinante.ro	
Slovakia	<p>Tax Office Bratislava, VAT Unit Ševčenkova 32 850 00 Bratislava Slovakia</p>	Tel: +421 2 5737 8111	duba-ba.kontakt@financnasprava.sk	<p>https://www.financnasprava.sk/sk/opytajte-sa-financnej-spravy</p> <p>https://www.financnasprava.sk/sk/podnikatelia/dane/dan-z-pridanej-hodnoty/vratenie-dph-zahranicnej-osobe</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>	gp.durs-lj@gov.si	<p>www.durs.gov.si Value Added Tax Tax Administration of the RS</p>

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Spain	<p>Agencia Estatal de Administración Tributaria - AEAT Oficina Nacional de Gestión Tributaria Paseo de la Castellana, 147 28046 Madrid</p> <hr/> <p>Registro / Office to submit documentation: C/ Lérida nº 32-34 28020 Madrid</p>	Tel + 34 91 453 94 51(57)	ivanoestablecidos@correo.aeat.es	<p>https://sede.agenciatributaria.gob.es</p> <p>https://sede.agenciatributaria.gob.es/Sede/en_gb/no-residentes/iva-empresarios-profesionales-no-establecidos/devoluciones-iva-no-establecidos.html</p>
Sweden	<p><i>Regarding: Austria, Bulgaria, Czech Republic, Croatia, Denmark, France, Germany, Greece, Hungary, Italy, Poland, Portugal, Romania, Slovakia, Slovenia and Spain:</i> Skatteverket Utlandsskattekontoret SE-205 31 Malmö</p>	Fax: + 46 10 574 62 03	uk.malmo@skatteverket.se	
	<p><i>Regarding <u>all</u> other Member States:</i> Skatteverket SE-106 61 Stockholm</p>	Fax: +46 105 74 18 11	stockholm@skatteverket.se	

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United Kingdom ¹	<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	newcastle.oru@hmrc.gov.uk	http://www.hmrc.gov.uk/vat/managing/international/EU-visits.htm http://www.hmrc.gov.uk/vat/managing/international/nonEU-visits.htm

¹ 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.