

2015 EU VAT changes

- contact points provided by Member States

Disclaimer:

Member States have designated contact points with a view to the 2015 changes. These points are set up only to facilitate contacts with national administrations on matters relating to the 2015 changes.

*In the table these contact points are marked as "**General Contact**".*

Some Member States provided also additional contact points where non-established suppliers may ask specific questions in relation to their VAT obligations (VAT returns, VAT payments, reminders) and VAT reimbursement under the Mini One Stop Shop (MOSS).

*In the table these additional contact points are marked as "**VAT obligations and reimbursements**".*

Please bear in mind that such contacts with a tax administration via designated contact points will not automatically bring a solution for potential cases of double taxation.

The contact points should only be used for indicated purposes and other VAT questions will be disregarded by Member States.

Member State	Contact points
Austria	<p>General Contact:</p> <p>Mr Ernst Radlwimmer</p> <p>e-mail: ernst.radlwimmer@bmf.gv.at tel. 0043 1 74 0 76 55 33 05</p> <p>webpage: https://english.bmf.gv.at/taxation/moss.html</p>
Belgium	<p>General Contact and VAT obligations and reimbursements:</p> <p>SPF Finances – General administration of Taxes Central office for foreign VAT taxpayers – MOSS, Finance Tower (FINTO) Boulevard du Jardin Botanique 50, 18th floor, box 3626 1000 Brussels Belgium</p> <p>e-mail: moss@minfin.fed.be tel: 0032(0) 257 74 040 fax: 0032 (0) 257 96 358</p>
Bulgaria	<p>General Contact:</p> <p>National Revenue Agency e-mail: infocenter@nra.bg</p>
Croatia	<p>General Contact:</p>

	<p>Ms Ines Tomić Senior VAT advisor in the Tax Administration, Head Office</p> <p>e-mail: <u>ines.tomic@porezna-uprava.hr</u></p> <p>VAT obligations and reimbursements:</p> <p>e-mail: <u>mossprod@porezna-uprava.hr</u></p>
Cyprus	<p>General Contact:</p> <p>Mrs Martha Argyrou VAT Officer</p> <p>e-mail: <u>margyrou@vat.mof.gov.cy</u> tel: 00357 22 601853</p> <p>VAT obligations and reimbursements:</p> <p>Mr Haris Hadjicharalambous VAT Officer Tax Department, 1471 Nicosia, Cyprus</p> <p>e-mail: <u>hhadjicharalambous@tax.mof.gov.cy</u> tel: 0035722601852</p>
Czech Republic	<p>General Contact:</p> <p>e-mail: <u>CZ-DPH2015@mfcz.cz</u></p> <p>VAT obligations and reimbursements:</p> <p>e-mail: <u>moss@fs.mfcz.cz</u></p>
Denmark	<p>General Contact:</p> <p>SKAT Tønder Udland - Momsrefusion & Momsregistrering Attn. Mr Bent Lauridsen Pionér Allé 1 DK-6270 Tønder Denmark</p> <p>e-mail: <u>Bent.Lauridsen@Skat.dk</u> tel: 0045 7238 8393</p> <p>VAT obligations and reimbursements:</p> <p>SKAT Tønder Udland – Momsrefusion & Momsregistrering</p>

	<p>Pionér Alle 1 DK-6270 Tønder Denmark</p> <p>e-mail: onestopmoms@skat.dk tel: 0045 72370200</p>
Estonia	<p>General Contact:</p> <p>Ms Kaia Maltsaar Chief Specialist of the Tax Department of the Estonian Tax and Customs Board</p> <p>e-mail: kaia.maltsaar@emta.ee</p> <p>VAT obligations and reimbursements:</p> <p>e-mail: moss@emta.ee</p>
Finland	<p>General Contact and VAT obligations and reimbursements:</p> <p>Finnish Tax Administration</p> <p>tel: 00358 20 697 051</p>
France	<p>General Contact:</p> <p>M. Martin KLAM Chef du bureau D1 – TVA Direction de la législation fiscale Ministère des finances et des comptes publics</p> <p>e-mail: Martin.klam@dgfip.finances.gouv.fr tel: 0033 1 53 18 91 50</p>
Germany	<p>General Contact and VAT obligations and reimbursements:</p> <p>Information available at the following site: www.bzst.de Contact form: https://www.bzst.de/SharedDocs/Kontaktformular/EN/ServiceBox/Allgemein/bzst_allgemein_kontakt_node.html.</p>
Greece	<p>General Contact:</p> <p>Ministry of Finance, General Secretariat of Public Revenue General Directorate of Tax Administration Directorate of Implementation of Indirect Taxation Section A' "VAT"</p>

	<p>e-mail: dfpa.b1@1992.syzefxis.gov.gr tel: 0030 210 3645848, 0030 2103645832 fax: 0030 210 3645413</p> <p>VAT obligations and reimbursements:</p> <p>Ministry of Finance, General Secretariat of Public Revenue General Directorate of Tax Administration Directorate of Audits Section VI' "Administrative Cooperation and exchange of information in the field of VAT" Sina 2-4 106 72 Athens</p> <p>e-mail: el.moss@mofadm.gr</p> <p>webpage: http://www.gsis.gr/gsis/info/gsis_site/Services/Epixeiriseis/moss.html</p>
Hungary	<p>General Contact:</p> <p>e-mail: ffaf@ngm.gov.hu</p>
Ireland	<p>General Contact:</p> <p>Dermot Donegan Office of the Revenue Commissioners VAT Policy and Legislation New Stamping Building Dublin Castle Dublin 2 Ireland</p> <p>e-mail: ddonegan@revenue.ie tel: 00353 1 7024168</p>
Italy	<p>General Contact and VAT obligations and reimbursements:</p> <p>Agenzia delle Entrate Via C. Colombo 426 c/d - 00145- Rome, Italy</p> <p>e-mail: mossitaly@agenziaentrate.it</p> <p>webpage: http://www1.agenziaentrate.gov.it/english/services/moss/index_moss.htm</p>
Latvia	<p>General Contact:</p> <p>e-mail: MOSS.LV@vid.gov.lv</p>

	tel: 00371 67121794
Lithuania	<p>General Contact:</p> <p>Ms Andra Černevičiūtė</p> <p>e-mail: <u>a.cerneviciute@vmi.lt</u> tel: 00370 5 266 8228</p> <p>VAT obligations and reimbursements:</p> <p>Ms. Jūratė Maksimavičienė Chief specialist of the Indirect Taxes Division of the Law Department, STI under MoF Vasario 16-osios Str. 14, LT-01514 Vilnius, Lithuania</p> <p>e-mail: <u>j.maksimaviciene@vmi.lt</u> tel: 00 370 5 219 4285</p>
Luxembourg	<p>General Contact:</p> <p>e-mail: <u>viviane.ries@en.etat.lu</u></p> <p>VAT obligations and reimbursements:</p> <p>Ms Chantal DITTGEN Administration de l'Enregistrement et des Domaines 14, Avenue de la Gare, L-1610 Luxembourg tel: 00352 44905 314</p> <p>e-mail: <u>vatmoss@en.etat.lu</u></p> <p>Mr Ronny PETER Administration de l'Enregistrement et des Domaines 1-3, Avenue Guillaume, L-1651 Luxembourg tel: 00352 44905 221</p> <p>e-mail: <u>vatmoss@en.etat.lu</u></p> <p>Mr Christophe HEINEN Administration de l'Enregistrement et des Domaines 1-3, Avenue Guillaume, L-1651 Luxembourg tel: 00352 44905 216</p> <p>e-mail: <u>vatmoss@en.etat.lu</u></p>
Malta	General Contact:

	<p>Mr. Brian Debono (Assistant Director)</p> <p>e-mail: <u>brian.debono@gov.mt</u> tel : 00356 22799380</p> <p>Ms. Lorraine Galea (i/c MOSS)</p> <p>e-mail: <u>lorraine.galea@gov.mt</u> tel : 00356 22799370</p> <p>VAT obligations and reimbursements:</p> <p>Mr. Jesmar Bilocca Value Added Tax Department Centre Point Buildings, Ta` Paris Street Birkirkara Malta tel: 0035622799379</p> <p>Ms. Lorraine Galea Value Added Tax Department Centre Point Buildings, Ta` Paris Street Birkirkara Malta tel: 0035622799370</p> <p>e-mail: <u>moss.mfin@gov.mt</u></p>
<p>The Netherlands</p>	<p>General Contact:</p> <p>Mr A.J. Blank</p> <p>e-mail: <u>aj.blank@belastingdienst.nl</u> tel: 003188 154 72 83</p> <p>VAT obligations and reimbursements:</p> <p>tel: 0031 55 538 53 85</p>
<p>Poland</p>	<p>General Contact:</p> <p>e-mail: <u>VAT2015MOSS@mofnet.gov.pl</u></p>
<p>Portugal</p>	<p>General Contact and VAT obligations and reimbursements:</p> <p>Ms Olivia Mauricio</p>

	<p>e-mail: <u>olivia.pinho.mauricio@at.gov.pt</u> tel: 00351217610917</p>
Romania	No information provided.
Slovakia	<p>General Contact:</p> <p>Mr Libor Puhalla Department of taxpayer's services Financial Directorate of the Slovak Republic</p> <p>e-mail: <u>Libor.Puhalla@financnasprava.sk</u> tel: 00421-48-4319505</p> <p>webpage: <u>https://www.financnasprava.sk/en/electronic-communication/moss-scheme</u></p>
Slovenia	<p>General Contact and VAT obligations and reimbursements:</p> <p>e-mail: <u>moss.fu@gov.si</u> tel: 00386 1 478 2908 or 00386 2 235 69 86.</p>
Spain	<p>General Contact:</p> <p>Legal transposition: Ricardo Álvarez Arroyo e-mail: <u>ricardo.alvarez@tributos.minhap.es</u></p> <p>Project manager: Pablo Mejjide Doval e-mail: <u>pablo.mejjide@correo.aeat.es</u></p> <p>IT manager: Emilio Rueda García e-mail: <u>emilio.rueda@correo.aeat.es</u></p> <p>webpage: <u>http://www.agenciatributaria.es/AEAT.internet/en_gb/Inicio_en_GB/La_Agencia_Tributaria/Campanas/One_Stop_Shop/One_Stop_Shop.shtml</u></p> <p>VAT obligations and reimbursements:</p> <p>Mr Pablo Mejjide Doval</p> <p>e- mail: <u>pablo.mejjide@correo.aeat.es</u></p>
Sweden	<p>General Contact and VAT obligations and reimbursements:</p> <p>e-mail: <u>servicejouren@skatteverket.se</u> tel: 0046 8 564 851 60</p> <p>Swedish businesses are recommended to send e-mail via <u>www.skatteverket.se</u> or contact Skatteverket via phone number 0771-567</p>

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United Kingdom	General Contact: e-mail: <u>vat2015.contact@hmrc.gsi.gov.uk</u>