



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Indirect Taxation and Tax administration  
**VAT and other turnover taxes**

Brussels, 1 May 2007  
TAXUD/D/1

**VAT in the European Community**

**ADDRESSES IN THE MEMBER STATES TO WHICH  
CLAIMS FOR REFUNDS UNDER THE 8<sup>TH</sup> VAT DIRECTIVE  
(79/1072/EEC) SHOULD BE MADE  
AND  
MINIMUM AMOUNTS REFUNDABLE**

**Note**

**This document collates information on the contact points in Member States responsible for the management of 8<sup>th</sup> and 13<sup>th</sup> Directive refund claims, as well as the minimum refundable amounts. This information has been obtained from the tax authorities concerned.**

**The Commission of the European Communities cannot be held responsible for any inaccuracies contained therein.**

Member State	Address	e-mail
Austria	Finanzamt Graz-Stadt Referat für ausländische Unternehmer Conrad von Hotzendorfstrasse 14-18 A-8018 GRAZ Tel.: +43-316 88 10 Fax: +43-316 81 76 08	
Belgium	Bureau Central de TVA pour assujettis étrangers - Remboursement Tour Sablon - 25ème étage Rue J. Stevens, 7 B-1000 BRUXELLES or Centraal BTW-kantoor voor buitenl. belastingplichtigen - Teruggaven Zaveltoeren - 25ste verdieping J. Stevensstraat, 7 B-1000 BRUSSEL Tel.: +32-2 5525977 or 5525982 Fax: +32-2 552 5542	
Bulgaria	Territorial Revenue Directorate - Sofia Aksakov str. 21 BG-1000 SOFIA Tel.: + 35 92-9859-3843 Fax: + 35 92-986-4810	<a href="mailto:a.licheva@tdd22.minfin.bg">a.licheva@tdd22.minfin.bg</a>

Member State	Address	e-mail
Cyprus	VAT Service Dep. of Customs and Excise Corner of M.Karaoli and G.Afxentiou 1096 Nicosia Postal address: VAT Service 1471 NICOSIA CYPRUS Tel.: +357 22601834 Fax: +357 22660484	<a href="mailto:operations@vat.mof.gov.cy">operations@vat.mof.gov.cy</a>
Czech Republic	Finanční úřad pro Prahu 1 Štěpánská 28 CZ-112 33 PRAHA 1 Tel.: + 420 2 2404 2153 or (1154) Fax: + 420 2 2404 1920	
Denmark	Told- og Skatteregion Sønderborg Hilmar Finsens Gade 18 DK-6400 SØNDERBORG Tel.: +45-72 37 50 00 Fax: +45-72 37 50 03	<a href="mailto:soenderborg@toldskat.dk">soenderborg@toldskat.dk</a>
Estonia	Northern Regional Tax Center Endla 8 EE-15177 TALLINN The contact person is Mr Lauri Plutus Tel.: +372 6934194 Fax: +372 6934111	<a href="mailto:lauri.plutus@ma.emta.ee">lauri.plutus@ma.emta.ee</a>

Member State	Address	e-mail
Finland	Uudenmaan verovirasto Yritsverotoimisto PL 34 FIN-00052 VERO Tel.: +358 9 731 120 Fax: +358 9 7311 4392	
France	Direction des résidents à l'étranger et des services généraux Service des remboursements de TVA des assujettis étrangers 10, Rue du Centre TSA 60015 F-93465 - NOISY-LE-GRAND CEDEX Tel.: +33-01 57 33 84 00	<a href="mailto:sr-tva.dresg@dgi.finances.gouv.fr">sr-tva.dresg@dgi.finances.gouv.fr</a>

Member State	Address	e-mail
Germany	Bundeszentralamt für Steuern Dienstsitz Schwedt Passower Chaussee 3 b D-16303 SCHWEDT/ODER Tel.: +49 30 18406-0 Fax: +49 30 18406-4722	<a href="mailto:vorsteuerverguetung@steuerliches-info-center.de">vorsteuerverguetung@steuerliches-info-center.de</a>
Greece	Ministry of Finance 14th Directorate of VAT and Indirect Taxes Sina 2-4 GR-10672 ATHENS Tel.: +30-1 0364 72 03 Fax: +30-1 0364 54 13	
Hungary	APEH Directorate of Large Taxpayers Department for tax-refund for foreigners Dob utca 75-81 H-1077 BUDAPEST postal address: H-1410 Budapest, Pf.: 138 Tel.: +36-1 461-3300 Fax: +36-1 322-9824	<a href="mailto:ugyfelszolgalat.apeh@matavnet.hu">ugyfelszolgalat.apeh@matavnet.hu</a>
Ireland	VAT Repayments (Unregistered) Section Office of the Accountant General Government Buildings Kilrush Road Ennis - County Clare IRELAND Tel.: +353-65 6841200 Fax +353-65 6849248	<a href="mailto:unregvat@revenue.ie">unregvat@revenue.ie</a>

Member State	Address	e-mail
Italy	Agenzia delle Entrate - Centro Operativo di Pescara Team rimborsi IVA ai non residenti Via Rio Sparto No 21 I-65100 PESCARA Tel.: +3985 577 2359/2318/2380 Fax: +3985 577 2325	<a href="mailto:centrooperativo.pescara.ivanonresidenti@agenziaentrate.it">centrooperativo.pescara.ivanonresidenti@agenziaentrate.it</a>
Luxembourg	Administration de l'Enregistrement et des Domaines Bureau d'imposition XI 67-69, rue Verte BP 31 L-2010 LUXEMBOURG Tel.: +352 44 905455 (Bureau XI) or +352 44 9051 (switchboard) Fax: +352 25 07 96	<a href="mailto:lux.imp11@en.etat.lu">lux.imp11@en.etat.lu</a>
Latvia	Valsts ienemumu dienesta Lielo nodokļu maksātāju parvalde (Large Taxpayers Board of the State Revenue Service) Smilšu Street 12 LV-1050 RIGA Tel.: +371 70 28 803	
Lithuania	Vilniaus apskrities valstybinė mokesčių inspekcija Sermukonio g. 4 LT-2600 VILNIUS Tel.: +370 5 261 66 35 Fax: +370 5 268 76 89	

Member State	Address	e-mail
Malta	VAT Department Centre Point Building, Ta' Paris Road Birkirkara BKR 13 MALTE Tel.: +356 21 49 47 84 or +356 22 79 92 30 Fax: +356 21 49 93 65	
Netherlands	Belastingdienst Limburg/Kantoor Buitenland Postbus 2865 6401 DJ Heerlen NEDERLAND Tel.: +31 45 577 95 00 Fax: +31 45 577 96 34	
Poland	Drugi Urząd Skarbowy Warszawa – Śródmieście Second Tax Office for Warszawa-Śródmieście ul.Lindleya 14 PL-02-013 WARSZAWA ŚRODMIEŚCIE Tel.: +48 22 6217249 Fax: +48 22 6255006	
Portugal	Direcção-Geral das Contribuições e Impostos Direcção de Serviços de Reembolsos do IVA Avenida João XXI Apartado 8220 P-1802 LISBOA Codex Tel.: +351 217 610582/3/5 Fax: +351 21 793 8133	

Member State	Address	e-mail
Romania	Directia generala a finantelor publice a municipiului Bucuresti Str. Professor Dr. Dimitrie Gerota nr. 13, sector 2 RO-020027 BUCURESTI Tel. : +40 21 307 57 63 Fax : +40 21 305 70 81	
Slovakia	Daňový úrad Bratislava I Radlinského 37 P.O. Box 89 SK-817 89 BRATISLAVA 15 Tel.: +421 2 57 37 83 52 Fax: +421 2 57 37 89 00	<a href="mailto:du.ba1@ba.drsr.sk">du.ba1@ba.drsr.sk</a>
Slovenia	Davčni Urad Ljubljana, Tax Office Ljubljana Dunajska c.22 SLO-1000 LJUBLJANA Tel.: +386 1 474 46 02 or +386 1 474 42 97 Fax: +386 1 474 43 71	
Spain	Delegación Especial de Madrid de la Agencia Estatal de Administración Tributaria Dependencia Regional de Gestión Sección de Regimenes Especiales C/. Guzmán el Bueno,139, Planta 1a E-28071 MADRID Tel.: +34-91 582 67 39 Fax: +34-91 582 67 57	

Member State	Address	e-mail
Sweden	Särskilda Skattekontoret S-77183 LUDVIKA Tel.: +46-240 870 00 Fax: +46-240 103 40	
United Kingdom	HM Customs & Excise - VAT Overseas Repayment Unit Custom House - PO Box 34 Londonderry BT48 7AE - Northern Ireland UNITED KINGDOM Tel.: +44 (0) 2871 376200 Fax: +44 (0) 2871 372520	<a href="mailto:enq.oru.ni@hmce.gsi.gov.uk">enq.oru.ni@hmce.gsi.gov.uk</a>

**Minimum amount refundable under the 8<sup>th</sup> Directive**

<b>Member State</b>	<b>Calendar year or remainder of the calendar year</b>	<b>Less than one calendar year but not less than 3 months</b>
Austria	€ 36	€ 360
Belgium	€ 25	€ 200
Bulgaria	BGN 50	BGN 400
Cyprus	€ 25.52	€ 204.18
Czech Republic	CZK 1 000	CZK 7 000
Denmark	DKK 200	DKK 1 500
Estonia	EEK 400	EEK 3 000
Finland	€ 25	€ 200
France	€ 25	€ 200
Germany	€ 25	€ 200
Greece	€ 25	€ 200
Hungary	€ 25 (HUF 7 000)	€ 200 (HUF 51 000)*
Ireland	€ 25	€ 200
Italy	€ 25	€ 200
Luxembourg	€ 25	€ 200
Latvia		
Lithuania		
Malta		
Netherlands	€ 25	€ 200
Poland		
Portugal	€ 19.95	€ 159.62
Romania	RON 25	RON 200
Slovakia	SKK 1 000	SKK 8 000
Slovenia	SIT 12 000	SIT 50 000
Spain	€ 25.34	€ 201.34
Sweden	SEK 250	SEK 2 000
United Kingdom	GBP 16	GBP 130

\* When the amount exceeds HUF 300 000, the claimant can apply for refund immediately.