

Liste der für ausländische Unternehmer zuständigen Behörden in den EU-Mitgliedstaaten

Belgien

BUREAU CENTRAL DE TVA POUR LES ASSUJETTIS ETRANGERS –
REMBOURSEMENT Rue des Palais (5^o étage)
1030 BRUXELLES – Schaerbeek
BELGIQUE

Telefon: +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

Telefon: +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
E-Mail:

b.dimitrov@tdd22.minfin.bg
m.penev@tdd22.minfin.bg
Internet: <http://www.taxadmin.minfin.bg/>

Dänemark

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

Telefon: +45 7238 0440
E-Mail: emomsrefusion@skat.dk
Internet: <http://www.skat.dk/>

Deutschland

Bundeszentralamt für Steuern
Dienstszitz Schwedt
Passower Chaussee 3 b
D-16303 Schwedt/Oder

Telefon: +49 228 406 0
Fax: +49 228 406 4722
Internet: <http://www.bzst.bund.de/>

Estland

International Taxation Division
Endla 8
Tallinn 15177
Estonia

Telefon: +372 676 1187
E-Mail: 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
Telefon: +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

Telefon: +33157338400
Fax: + 33 1 57 33 84 85
E-Mail: sr-tva.dresq@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 – Télédocus 971
75572 PARIS CEDEX 12

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

Griechenland

Ministry of Finance
Directorate General of Tax and Customs Issues,
14 th VAT Directorate
VAT Repayments Section
Sina str. 2-4
10672 Athens
Greece

Telefon: 00302103644960, 00300210 3644990
Fax: 00302103645413
E-Mail: d14-ctm@otenet.gr
Internet: <http://www.mof-glk.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

Telefon: +44 2871 305100
Fax: +44 2871 305101
E-Mail: eng.oru.ni@hmrc.gsi.gov.uk
Internet: <http://www.hmce.gov.uk/>

Irland

Office of the Revenue Commissioners,
Collector General Division,
VAT Repayments Section River House,
Charlotte quay,
Limerick,
Ireland

Telefon: +35361212799
Fax: +35361402125 Lo-call Nr: 1890 252449
E-Mail: unregvat@revenue.ie
Internet: <http://www.revenue.ie/>

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
Internet: <http://www.finanze.it>

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>

Litauen

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

Telefon: +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

Telefon: +352 44 905 343

Fax: +352 25 07 96

E-Mail: lux.imp11@en.etat.lu

Internet: <http://www.aed.public.lu/>

Malta

VAT Department

Ta' Paris Road

B'Kara BKR 4633

Malta

E-Mail : vat@gov.mt

Niederlande

Belastingdienst Limburg/kantoor Buitenland

Postbus 4486

6401 CZ HEERLEN

Telefon: 0031 55 53 85 385

Internet: <http://www.belastingdienst.nl/>

Polen

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

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

Ministry of Finance
Adresse:
Ministerstwo Finansów
ul. Świętokrzyska 12
00-916 Warszawa,
Poland

Telefon: (+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

Telefon: 00 351 217 610 000
Fax: 00 351 217 938 133
E-Mail: dsdsr@dgci.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
13, Prof.Dr.Dimitrie Gerota, sector 2
Zip code 020027 Bucuresti
Romania

Telefon/Fax: 0040213057081
E-Mail: Date.ContribuabiliNerezidenti.MB@mfinante.ro
Internet: <http://www.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

Slowakische Republik

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

Customer Services Unit
Tax Directorate of the Slovak Republic, Customer Services Dept.
Nova str. 13
975 04 Banská Bystrica
Slovakia

Telefon: +421 48 4393 111, + 421 48 4393 298

Fax: +421 48 4134 989, + 421 48 4135 842

E-Mail: sluzby@drsr.sk

Callcenterum for Authorized Electronic Services

Telefon: +421 48 4393 372

E-Mail: callcentrum@drsr.sk

Slowenien

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

Telefon: +386 1 474 42 61

Fax: +386 1 474-4260

E-Mail: gp.durs-lj@gov.si

Internet: www.durs.gov.si und

www.durs.gov.si/en/angleske_strani/forms/value_added_tax/contacts

Spanien

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

Telefon: +34 91 582 67 67

Fax: +34 91 582 66 54

E-Mail: jefegab.gab@aeat.net

Internet: www.aeat.es

Tschechische Republik

Incoming applications:

Tax Office for Prague 1

Štěpánská 28

112 33 PRAHA 1

The Czech Republic

Telefon: +420 224 041 111

Fax: +420 224 043 198

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

Internet: <http://cds.mfcr.cz/>

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 Ellenőrzési Hivatal

(Dept. for Foreign Affairs)

Pf. 138

H-1410 Budapest

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

Fax: +36 1 322 9824

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

Zypern

Ministry of Finance

Department of Customs

VAT Services

CY -1471 Nicosia

Telefon: +357 2260 1845 or +357 2260 1834

Fax: +357 2266 0484

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

Internet: www.mof.gov.cy