

## 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<sup>o</sup> 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](mailto: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](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)  
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](mailto: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](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  
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](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

Telefon: +33157338400  
Fax: + 33 1 57 33 84 85  
E-Mail: [sr-tva.dresq@dgfip.finances.gouv.fr](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](mailto: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](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

Telefon: +352 44 905 343

Fax: +352 25 07 96

E-Mail: [lux.imp11@en.etat.lu](mailto: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](mailto: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](mailto:us1436@mz.mofnet.gov.pl)  
Internet: [www.is.waw.pl/USWSrodmiescie2](http://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](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

Telefon: 00 351 217 610 000  
Fax: 00 351 217 938 133  
E-Mail: [dsdsr@dgci.min-financas.pt](mailto: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](mailto: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](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)

## **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](mailto:sluzby@drsr.sk)

Callcentrum for Authorized Electronic Services  
Telefon: +421 48 4393 372  
E-Mail: [callcentrum@drsr.sk](mailto: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](mailto:gp.durs-lj@gov.si)  
Internet: [www.durs.gov.si](http://www.durs.gov.si) und  
[www.durs.gov.si/en/angleske\\_strani/forms/value\\_added\\_tax/contacts](http://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](mailto:jefegab.gab@aeat.net)

Internet: [www.aeat.es](http://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](mailto: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](mailto: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](http://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](mailto:headquarters@vat.mof.gov.cy)

Internet: [www.mof.gov.cy](http://www.mof.gov.cy)