

**Punkty kontaktowe w państwach członkowskich zwrotu w sprawie
wniosków o zwrot podatku od wartości dodanej**

Republika Austrii

Finanzamt Graz-Stadt
Conrad von Hötzendorf-Straße 14 - 18
A - 8018 Graz
Tel: 0043 316 881 538000
Fax: 0043 1514335938000

Królestwo Belgii

Bureau Central de TVA pour les assujettis étrangers – Remboursement
Rue des Palais (5^e étage)
1030 Bruxelles – Schaerbeek
Belgique
Tel: +32(0)257/ 740 40
Fax: +32(0)257/ 963 58
vat.refund.bcae@minfin.fed.be

Centraal BTW-Kantoor voor buitenlandse belastingplichtigen - Terugbetaling
Paleizenstraat 48 (5de verdieping)
1030 Brussel - Schaarbeek
Belgie

Republika Bułgarii

Territorial Directorate of the National Revenue Agency - Sofia
21, Aksakov Str.
1000 Sofia

Republika Czeska

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
podatelna@pr1.pm.ds.mfcr.cz
http://cds.mfcr.cz/cps/rde/xchg/SID-3EA9846C-4D6DE239/cds/xsl/international_tax_affairs_5486.html?year=0

Republika Cypryjska

Ministry of Finance Department of Customs VAT Services
CY -1471 Nicosia
Tel: +357 2260 1845 or +357 2260 1834
Fax: +357 2266 0484
headquarters@vat.mof.gov.cy
www.mof.gov.cy

Królestow Danii

Danish Tax and Customs Administration
Tax Region Southern Denmark
Foreign Affairs – VAT Refunds

Pionér Allé 1
DK 6270 Tonder
Tel: +45 7238 0440
emomsrefusion@skat.dk

Republika Estonii

International Taxation Division
Endla 8
Tallinn 15177
Estonia

Republika Finlandii

Uusimaa Corporate Tax Office
P.O. Box 34
00052 VERO
FINLAND
Tel. +358 20 697 063
Fax + 358 9 7311 4392
www.tax.fi > Tax Guide > Value added Tax

Republika Francji

Management Office for VAT refund applications submitted by foreign companies:
Service de Remboursement de la TVA
10, rue du Centre
TSA 60015
93465 NOISY-LE-GRAND CEDEX
Phone : +33 1 57 33 84 00
Fax : + 33 1 57 33 84 85
sr-tva.dresg@dgfip.finances.gouv.fr

Information for foreign companies: [Impots.gouv.fr](http://impots.gouv.fr) - Entreprises étrangères / Foreign companies

Contact via Internet for all companies from the website

<http://www.impots.gouv.fr/portal/dgi/public/contacts?pageld=contacts&sfid=07>

Information on the online procedure for French companies from the site www.impots.gouv.fr,
Professionnels> Vos préoccupations > Remboursement de TVA étrangère

Republika Federalna Niemiec

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

Republika Grecka

Ministry of Finance
Directorate General of Tax and Customs Issues
14th VAT Directorate
VAT Repayments Section Sina str. 2- 4
10672 Athens
Greece
Tel: 00302103644960 0030210 3644990
Fax: No. 00302103645413
d14-ctm@otenet.gr

Irlandia

Office of the Revenue Commissioners
Collector General Division
VAT Repayments Section River House
Charlotte quay
Limerick
Ireland
Tel: +35361212799
Fax: +35361402125
Lo-call Nr: 1890 252449
unregvat@revenue.ie

Republika Litewska

Vilnius County State Tax Inspectorate
Šermukšnių Street 4
LT -01509 Vilnius
Tel: +370 85 2742 550
Fax: +370 5 2687 689
vilniaus.apskr.rastai@vmi.lt www.vmi.lt

Wielkie Księstwo Luksemburga

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
Tel: +352 44 905 343
Fax: +352 25 07 96
lux.imp11@en.etat.lu

Republika Łotewska

Department of Large Taxpayers
State Revenue Service
1 Jeruzalemes Street
Riga, LV- 1010
Latvia
<http://www.vid.gov.lv/default.aspx?tabid=8&id=4445&hl=2>

Republika Malty

VAT Department
B'Kara BKR 4633
Ta' Paris Road
Netherlands Belastingdienst Limburg/kantoor Buitenland
Postbus 4486
6401 CZ HEERLEN
Tel: 0031 55 53 85 385
<http://www.belastingdienst.nl/variabel/buitenland/de/unternehmer/unternehmer-111.html>

Republika Protugalska

Ministério das Finanças e de administração pública
Direcção-Geral dos impostos
Direcção de serviços de reembolsos
Av. João XXI, 76 -5.º
Apartado 8220
1049-065 LISBOA

PORTUGAL

Tel: 00 351 217 610 000

Fax: 00 351 217 938 133

dsdsr@dgci.min-financas.pt

Rumunia

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

Address: 13, Prof.Dr.Dimitrie Gerota, sector 2, Zip code 020027

Bucuresti, Romania

Tel/Fax: 0040213057081

[Date.ContribuabiliNerezidenti.MB@mfinante.ro](mailto>Date.ContribuabiliNerezidenti.MB@mfinante.ro)

Republika Słowacji

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

Tel: +421 48 4393 111,

+ 421 48 4393 298

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

sluzby@drsr.sk

Call centre for Authorised Electronic Services

Tel: +421 48 4393 372

callcentrum@drsr.sk

Republika Słowenii

Ljubljana Tax Office

P.O. Box 107 SI-1001

Ljubljana

Tel: +386 1 474 42 61

Fax: +386 1 474-4260

gp.durs-lj@gov.si

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

Królestwo Hiszpanii

Agencia Tributaria

c/. Guzmán el Bueno, 139

E 28003 Madrid

Tel: +34 91 582 67 67

Fax: +34 91 582 66 54

jefegab.gab@aeat.net www.aeat.es

Sweden

Regarding: Austria, Czech Republic, Denmark, Germany, Poland Slovakia and Slovenia:

Skatteverket Utlandsskattekontoret

SE-205 31 Malmö

Fax: + 46 10 574 62 03

uk.malmo@skatteverket.se

Republika Węgierska

National Tax and Customs Administration
Nemzeti Adó- és Vámhivatal (NAV)

Tax Directorate General of Large Taxpayers and Priority Affairs
(Kiemelt Ügyek és Adózók Adóigazgatósága)
Tax Directorate of Priority Affairs
(Kiemelt Ügyek Adóigazgatósága)
Department Dealing with Tax Refund of Foreigners
(Külföldiek Adó-visszatérítését Intéző Főosztály)

Address: H-1077 Budapest , Dob. u. 75-81.
Postal address : H-1410 Budapest, P.O.B. 138
Phone: (+36) 1-461-3300
Fax: (+36) 1-461-1985
Website: <http://www.nav.gov.hu>

Republika Włoska

Agenzia delle Entrate (Revenue Agency)
Direzione Centrale Servizi ai Contribuenti
Settore Gestione Tributi
Ufficio Rimborsi
Via Cristoforo Colombo 426 C/D
00147 ROMA – ITALY
dc.sac.rimborsi@agenziaentrate.it

Zjednoczone Królestwo Wielkiej Brytanii i Irlandii Północnej

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
Tel: +44 2871 305100
Fax: +44 2871 305101
eng.oru.ni@hmrc.gsi.gov.uk