How to Reclaim EU VAT

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It is important to know the information that must be on a VAT invoice in order for it to be valid. This is necessary both when producing a VAT invoice and also when receiving a VAT invoice and reclaiming the VAT.

The following must appear on a valid VAT invoice...

1. Customer’s name and address
2. Supplier’s name and address
3. Sequential invoice number
4. VAT registration number
5. Tax point and date of issue
6. Description of the supply, the quality and unit price
7. The net amount, the VAT rate and VAT amount
8. Gross amount
VALID SIMPLIFIED INVOICE

If the value of the supply is £250 / €100 a simplified invoice may be issued. This requires less detailed information than a full VAT invoice, but must still meet strict criteria.

The following must appear on a valid simplified invoice...

1. Supplier details – name, address, VAT registration number

EIRE Gas
23 Park Street,
Dublin, Ireland
VAT 5E34568P

Receipt

Cashier 010
18/8/2012 : 11:46

Pump 2 Unleaded
32.72l @ €1.399

VAT Summary
VAT Rate Ex VAT VAT Inc VAT
23.00% 35.24 8.11 43.35

THANK YOU
DRIVE CAREFULLY

2. Date of issue / Time of supply

3. Identification of types of goods/services

4. VAT amount payable (or information required to calculate)

5. VAT rate
AUSTRIA
AT

Local name for VAT
Mehrwertsteuer / Umsatzsteuer
MwSt. / USt.

Standard Rate of VAT
20% (Since January 1984)

Reduced Rate of VAT
10%
Foodstuffs, books, pharmaceuticals, passenger transport, newspapers, admission to cultural and amusement events, hotels

VAT number structure
U99999999
1 block of 9 characters

Tax Authority’s Contact Details
Address: Finanzamt Graz-Stadt
Conrad von Hötzendorf-Straße
14 - 18
A - 8018 Graz

Telephone Number: 0043 316 881 538000
BELGIUM

Dutch: Belasting over de toegevoegde waarde - BTW
French: Taxe sur la Valeur Ajoutée – TVA
German: Mehrwertsteuer - MWSt

Local name for VAT

21% (Since January 1996)

Standard Rate of VAT

12% - Restaurants
6% - Foodstuffs, books, water, pharmaceuticals, medical, books, newspapers, cultural and entertainment events, hotels

Reduced Rate of VAT

VAT number structure

0999999999
1 block of 10 digits

Tax Authority's Contact Details

Address: Bureau Central de TVA pour les assujettis étrangers – Remboursement
Rue des Palais (5° étage)
1030 Bruxelles – Schaerbeek
Belgique

Telephone Number: +32(0)257 / 740 40

Email: vat.refund.bcae@minfin.fed.be
Local name for VAT

Данък върху добавената стойност (Danăk vărhu dobavenata stojnost)
DDC

Standard Rate of VAT

20% (Since January 1999)

Reduced Rate of VAT

9% hotels

VAT number structure

999999999 or 9999999999
1 block of 9 digits or 1 block of 10 digits

Tax Authority’s Contact Details

Address: Territorial Directorate of the National Revenue Agency - Sofia
21, Aksakov Str.
1000 Sofia
Bulgaria
CROATIA
HR

Local name for VAT

Porez na dodanu vrijednost
PDV

Standard Rate of VAT

25% (Since March 2012)

Reduced Rate of VAT

13% / 5% Hotels, newspapers, some foodstuffs, admission to concerts and cinemas

VAT number structure

99999999999
1 block of 11 characters

Tax Authority’s Contact Details

Address: The Ministry of Finance – Tax Administration
Zagreb Regional Office
Avenija Dubrovnik 32
10 000 ZAGREB
**CYPRUS**

**Local name for VAT**

Φόρος Προστιθέμενης Αξίας (Φόρος Πραστίθεμενες Αξίας)

**Standard Rate of VAT**

19% (Since January 2014)

**Reduced Rate of VAT**

9% hotels and restaurants

5% foodstuffs, books, pharmaceuticals, medical, passenger transport, newspapers, admission to cultural entertainment and sporting events

**VAT number structure**

99999999L

1 block of 9 characters

9: A digit

X: A letter or a digit

S: A letter; a digit; "+" or "*

L: A letter

**Tax Authority’s Contact Details**

Address: Ministry of Finance
Department of Customs
VAT Services
CY -1471
Nicosia

Telephone Number: +357 2260 1845
Email Address: operations@vat.mof.gov.cy
CZECH REPUBLIC
CZ

Local name for VAT
Daň z přidané hodnoty
DPH

Standard Rate of VAT
21% (Since January 2013)

Reduced Rate of VAT
15%
Foodstuffs, books, medical, pharmaceutical, passenger transport, newspapers, admission to cultural sporting and entertainment events, hotels

VAT number structure
999999999 or 999999999 or 9999999999
1 block of either 8, 9 or 10 digits

Tax Authority’s Contact Details
Address: Tax Office for Prague
1 Štěpánská
28 112 33
PRAHA 1
The Czech Republic
Telephone Number: +420 224 041 111
Email Address: podatelna@pr1.pm.ds.mfcr.cz
DENMARK
DK

Local name for VAT
Meromsætningsafgift
moms

Standard Rate of VAT
25% (Since January 1992)

Reduced Rate of VAT
None

VAT number structure
99 99 99 99
4 blocks of 2 digits

Tax Authority’s Contact Details
Address: Danish Tax and Customs Administration
         Tax Region Southern Denmark
         Foreign Affairs – VAT Refunds
         Pionér Allé 1
         6270 Tonder
         Denmark
Telephone Number: +45 7238 0440
Email Address: emomsrefusion@skat.dk

9: A digit
X: A letter or a digit
S: A letter; a digit; “+” or “%”
L: A letter
ESTONIA

Local name for VAT
käibemaks
Km

Standard Rate of VAT
20% (Since July 2009)

Reduced Rate of VAT
9%
Books, pharmaceuticals, medical, hotels

VAT number structure
999999999
1 block of 9 digits

Tax Authority’s Contact Details
Address: International Taxation Division
Endla 8
Tallinn 15177
Estonia
Telephone Number: +372 676 1187
Email Address: vatrefund@emta.ee

9: A digit
X: A letter or a digit
S: A letter; a digit; "+" or "*"
L: A letter
FINLAND

FIN

Local name for VAT

Finnish: Arvonlisävero - ALV
Swedish: Mervärdesskatt - Moms

Standard Rate of VAT

24% (Since January 2013)

Reduced Rate of VAT

14% - Foodstuffs, restaurants
10% - Books, pharmaceuticals, passenger transport, newspapers, admission to cultural sporting and entertainment events, hotels

VAT number structure

99999999
1 block of 8 digits

Tax Authority’s Contact Details

Address: Uusimaa Corporate Tax Office
P.O. Box 34
00052 VERO
Finland

Telephone Number: +358 20 697 063

9: A digit
X: A letter or a digit
S: A letter; a digit; "+" or "*"
L: A letter
FRANCE
FR

Local name for VAT
Taxe sur la valeur ajoutée
TVA

Standard Rate of VAT
20% (Since January 2014)

Reduced Rate of VAT
10% - pharmaceuticals, passenger transport, admission to cultural sporting and entertainment events, hotels, accommodation, restaurants
5.5% - medical, foodstuffs, eBooks, books
2.1% - newspapers, pharmaceuticals

VAT number structure
XX 999999999
1 block of 2 characters, 1 block of 9 digits

Tax Authority’s Contact Details
Address: Service de Remboursement de la TVA
10, rue du Centre
TSA 60015
93465 NOISY-LE-GRAND CEDEX
France
Telephone Number: +33 1 57 33 84 00
Email: sr-tva.dresg@dgfip.finances.gouv.fr

9: A digit
X: A letter or a digit
S: A letter; a digit; "+" or "*"
L: A letter
Local name for VAT
Mehrwertsteuer / Umsatzsteuer
MwSt. / USt.

Standard Rate of VAT
19% (Since January 2007)

Reduced Rate of VAT
7%
Foodstuffs, books, medical, passenger transport, newspapers, admission to cultural and entertainment events, hotels

VAT number structure
999999999
1 block of 9 characters

Tax Authority’s Contact Details
Telephone Number: +49-(0)228-406-1200
Email Address: vorsteuerverguetung@steuerlichesinfo-center.de
Greece

EL

Local name for VAT

Φόρος Προστιθέμενης Αξίας (ΦΠΑ)

Standard Rate of VAT

23% (Since July 2010)

Reduced Rate of VAT

13% - foodstuffs, pharmaceuticals, medical, admission to cultural sporting and entertainment events
6% - books, newspapers, hotels

VAT number structure

999999999
1 block of 9 digits

Tax Authority’s Contact Details

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

Telephone Number: 00302103644960

Email Address: d14-ctm@otenet.gr
HUNGARY

Local name for VAT
általános forgalmi adó
ÁFA

Standard Rate of VAT
27% (Since January 2012)

Reduced Rate of VAT
18% - foodstuffs, hotels
5% - books, pharmaceuticals, medical

VAT number structure
99999999
1 block of 8 digits

Tax Authority’s Contact Details
Address: Adó-és Pénzügyi Ellenőrzési Hivatal
(Dept. for Foreign Affairs)
Pf. 138
1410 Budapest
Hungary
Telephone Number: +36 1 461 3300

9: A digit
X: A letter or a digit
S: A letter; a digit; "+" or "#"
L: A letter
IRELAND
IE

Local name for VAT

Value Added Tax – VAT
Irish: Cáin Bhreisluacha - CBL.

Standard Rate of VAT

23% (Since January 2013)

Reduced Rate of VAT

13.5% - medical
9% - newspapers, admission to cultural, sporting and entertainment events, hotels, restaurants
4.8% - foodstuffs
0% - books, medical products, children’s clothing

VAT number structure

9599999L
1 block of 8 characters

Tax Authority’s Contact Details

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

Telephone Number: +35361212799
Email Address: unregvat@revenue.ie
ITALY

IT

Local name for VAT

Imposta sul Valore Aggiunto
IVA

Standard Rate of VAT

22% (Since October 2013)

Reduced Rate of VAT

10% - pharmaceuticals, passenger transport, admission to cultural and entertainment events, hotels, restaurants
4% - foodstuffs, medical, books

VAT number structure

99999999999
1 block of 11 digits

Tax Authority’s Contact Details

Address: Agenzia delle Entrate
Centro operativo di Pescara
Via Rio Sparto 21
65129 Pescara
Italia

Telephone Number: +39 085 5772369

Email Address: cop.pescara.ivanonresidenti@agenziaentrate.it
LATVIA

LV

Local name for VAT
Pievienotās vērtības nodoklis
PVN

Standard Rate of VAT
21% (Since July 2012)

Reduced Rate of VAT
12%
Books, pharmaceuticals, medical, newspapers, hotels

VAT number structure
9999999999
1 block of 11 digits

Tax Authority's Contact Details
Address: Department of Large Taxpayers
        State Revenue Service
        1 Jeruzalemes Street
        Riga, LV- 1010
        Latvia

9: A digit
X: A letter or a digit
S: A letter; a digit; "+" or "*"
L: A letter
LITHUANIA

Local name for VAT
Pridėtinės vertės mokestis
PVM

Standard Rate of VAT
21% (Since September 2009)

Reduced Rate of VAT
9% - books
5% - pharmaceuticals, medical

VAT number structure
999999999 or 999999999999
1 block of 9 digits, or 1 block of 12 digits

Tax Authority’s Contact Details
Address: Vilnius County State Tax Inspectorate
Šermukšnių Street 4
01509 Vilnius
Lithuania
Telephone Number: +370 85 2742 550
Email Address: vilniaus.apskr.rastai@vmi.lt
Local name for VAT

French: Taxe sur la Valeur Ajoutée
TVA

Standard Rate of VAT

17% (Since January 1992)

Reduced Rate of VAT

14% - certain wines, certain fuels, washing and cleaning products, heating and air con
8% - bikes, domestic services, shoes, leather goods, hairdressing
3% - foodstuffs, books, pharmaceuticals, medical, passenger transport, newspapers, admission to cultural, sporting and entertainment events, hotels, restaurants

VAT number structure

99999999
1 block of 8 digits

Tax Authority’s Contact Details

Address: 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

Telephone Number: +352 44 905 343

Email Address: lux.imp11@en.etat.lu
Local name for VAT

Taxxa fuq il-Valur Miżjud

VAT

Standard Rate of VAT

18% (Since January 2004)

Reduced Rate of VAT

7% - hotels
5% - books, medical, newspapers, admission to cultural events
0% - foodstuffs, pharmaceuticals

VAT number structure

99999999
1 block of 8 digits

9: A digit
X: A letter or a digit
S: A letter; a digit; "+" or "*"
L: A letter

Tax Authority’s Contact Details

Address: VAT Department
Ta’ Paris Road
B’Kara BKR 4633
Malta

Email Address: vat@gov.mt
Local name for VAT

Belasting over de toegevoegde waarde
BTW

Standard Rate of VAT

21% (Since October 2012)

Reduced Rate of VAT

6%
Foodstuffs, books, pharmaceuticals, medical, passenger transport, admission to cultural and amusement events, hotels, accommodation

VAT number structure

999999999B99
1 block of 12 characters

Tax Authority’s Contact Details

Address: Belastingdienst Limburg/kantoor Buitenland
Postbus 4486
6401 CZ Heerlen
Netherlands

Telephone Number: 0031 55 53 85 385
Local name for VAT
Podatek od towarów i usług
PTU / VAT

Standard Rate of VAT
23% (Since January 2011)

Reduced Rate of VAT
8% - pharmaceuticals, medical, passenger transport, newspapers, hotels, restaurants, admission to cultural sporting and entertainment events
5% - foodstuffs

VAT number structure
9999999999
1 block of 10 digits

Tax Authority’s Contact Details
Address: Drugi Urząd Skarbowy
Warszawa-Śródmieście
ul. Jagiellońska 15 03-719 Warszawa
Poland
Telephone Number: +48 22 511 35 00
Email Address: us1436@mz.mofnet.gov.pl
PORTUGAL

PT

**Local name for VAT**

Imposto sobre o Valor Acrescentado
IVA

**Standard Rate of VAT**

23% (Since January 2011)

**Reduced Rate of VAT**

13% - foodstuffs, agricultural supplies
6% - foodstuffs, books, pharmaceutical, medical, newspapers, hotels, passenger transport

**VAT number structure**

999999999
1 block of 9 digits

**Tax Authority’s Contact Details**

Address: 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

Telephone Number: 00 351 217 610 000

Email Address: dsdsr@dgci.min-financas.pt
Local name for VAT

Taxa pe valoarea adăugată
TVA

Standard Rate of VAT

20% (Since January 2016)

Reduced Rate of VAT

9% - books, pharmaceuticals, medical, newspapers, admission to cultural and entertainment events, hotels
5% - social housing

VAT number structure

999999999
1 block of minimum 2 digits and maximum 10 digits

Tax Authority’s Contact Details

Address: Ministry of Public Finances
13, Prof.Dr.Dimitrie Gerota, sector 2, Zip code 020027
Bucuresti, Romania

Telephone Number: 0040213057081

Email Address: Date.ContribuabiliNerezidenti.MB@mfinante.ro
SLOVAKIA

SK

Local name for VAT
Daň z pridanej hodnoty
DPH

Standard Rate of VAT
20% (Since January 2011)

Reduced Rate of VAT
10%
Books, foodstuffs, medical, pharmaceuticals, entrance to cultural and entertainment events

VAT number structure
9999999999
1 block of 10 digits

Tax Authority’s Contact Details
Address: Tax Office Bratislava I, VAT Unit
Radlinskeho 37
817 89 Bratislava
Slovakia
Telephone Number: +421 48 4393 111
Email Address: sluzby@drsr.sk
SLOVENIA

Local name for VAT

Slovene: Davek na dodano vrednost
DDV

Standard Rate of VAT

22% (Since July 2013)

Reduced Rate of VAT

9.5%
Foodstuffs, books, pharmaceuticals, medical, newspapers, admission to sporting cultural and entertainment events, hotels

VAT number structure

99999999
1 block of 8 digits

Tax Authority’s Contact Details

Address: Ljubljana Tax Office
P.O. Box 107
1001 Ljubljana
Slovenia

Telephone Number: +386 1 474 42 61

Email Address: gp.durs-lj@gov.si
SPAIN
ES

<table>
<thead>
<tr>
<th>Local name for VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Impuesto sobre el valor añadido</td>
</tr>
<tr>
<td>IVA</td>
</tr>
</tbody>
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<table>
<thead>
<tr>
<th>Standard Rate of VAT</th>
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</thead>
<tbody>
<tr>
<td>21% (Since September 2012)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Reduced Rate of VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>10% - Medical, pharmaceuticals, transport of passengers, admission to cultural sporting and entertainment events</td>
</tr>
<tr>
<td>4% - Foodstuffs, newspapers</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>VAT number structure</th>
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</thead>
<tbody>
<tr>
<td>X9999999X</td>
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<tr>
<td>1 block of 9 characters</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tax Authority’s Contact Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address: Agencia Tributaria</td>
</tr>
<tr>
<td>Oficina Nacional de Gestión Tributaria</td>
</tr>
<tr>
<td>c/Infanta Mercedes nº 49</td>
</tr>
<tr>
<td>28020 Madrid</td>
</tr>
<tr>
<td>Spain</td>
</tr>
<tr>
<td>Telephone Number: +34 91 453 94 51(57)</td>
</tr>
<tr>
<td>Email Address: <a href="mailto:ivanes@correo.aeat.es">ivanes@correo.aeat.es</a></td>
</tr>
</tbody>
</table>

9: A digit
X: A letter or a digit
S: A letter; a digit; "+" or "*"
L: A letter
SWEDEN

SE

Local name for VAT

Mervärdesskatt
Moms

Standard Rate of VAT

25% (Since July 1990)

Reduced Rate of VAT

12% - foodstuffs
6% - books

VAT number structure

999999999999
1 block of 12 digits

Tax Authority’s Contact Details

Address: Skatteverket
Skattekontor 9
106 61 Stockholm
Sweden

Email Address: stockholm@skatteverket.se
UNITED KINGDOM
GB

Local name for VAT
Value Added Tax
VAT.

Standard Rate of VAT
20% (Since January 2011)

Reduced Rate of VAT
5% - property renovations
0% - foodstuffs, books, pharmaceuticals, medical, passenger transport, newspapers, children’s clothing

VAT number structure
999 9999 99
1 block of 3 digits, 1 block of 4 digits and 1 block of 2 digits

Note: Other variations for branch traders, government departments and health authorities

Tax Authority’s Contact Details
Address: HM Revenue & Customs
VAT Overseas Repayment Unit
PO Box 34
Foyle House
Duncreggan Road
Londonderry
BT48 7AE
Telephone Number: +44 2871 305100