



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

Brussels,
TAXUD/D/1

VAT in the European Community

**ADDRESSES IN THE MEMBER STATES TO WHICH
CLAIMS FOR REFUNDS UNDER THE 8TH 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 8th and 13th 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.

Minimum amount refundable under the 8th Directive

Member State	Calendar year or remainder of the calendar year	Less than one calendar year but not less than 3 months
Austria	€ 36	€ 360
Belgium	€ 25	€ 200
Cyprus	€ 25,52	€ 204,18
Czech Republic	1.000 CZK	7.000 CZK
Denmark	200 DKK	1.500 DKK
Estonia	400 EEK	3000 EEK
Finland	€ 25	€ 200
France	€ 25	€ 200
Germany	€ 25	€ 200
Greece	€ 25	€ 200
Hungary	€ 25 (7.000 HUF)	€ 200 (51.000 HUF)*
Ireland	€ 25	€ 200
Italy	€ 25	€ 200
Luxembourg	€ 25	€ 200
Latvia		
Lithuania		
Malta		
Netherlands	€ 25	€ 200
Poland		
Portugal	€ 19,95	€ 159,62
Slovakia	1.000 SKK	8.000 SKK
Slovenia	12.000 SIT	50.000 SIT
Spain	€ 25,34	€ 201,34
Sweden	250 SEK	2.000 SEK
United Kingdom	16 GBP	130 GBP

* When the amount exceeds 300.000 HUF, the claimant can apply for refund immediately.