



## The new cross-border VAT refund system

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### 1. General information

This document presents information and guidelines on the new cross-border VAT refund system available to businesses from 04.01.2010. Company established in Estonia or representative acting on behalf of Estonian company will be able to apply for a VAT refund from any other EU country by filling electronic application available at e-Tax Board | e-Customs internet portal (<http://www.emta.ee/>).

This document will be updated regularly. Applicants are advised to review requirements of Member State of refund before submitting an application.

#### 1.1. Legislation changes and advantages of the new system

Estonian legislation has been brought in line with Council Directive 2008/9/EC requirements on the 11th of November 2009 with the adoption of updated version of VAT Act along with the Regulation of the Minister of Finance (nr 66 / 18.12.2009).



According to the European Commission estimates a large part of business did not recover VAT incurred abroad because the old paper-based recovery process was too complicated, lengthy and costly. The new legislation tries to solve these problems by introducing a more efficient electronic system. Applications may be submitted according to old rules until 01.01.2010, after that all cross-border EU VAT refund applications will be electronic only. The new legislation does not affect applications submitted by non-EU companies.

The main advantages of the new system are:

- Electronic system with minimum amount of paperwork compared to the old system.
- All applications are sent to the company's local tax authority, whereas old system required businesses to send the application to each tax authority separately.
- No need for a certificate of status.
- The application format is standardized across all Member States.
- Interactive guidelines during application process.
- An extended period of nine months in which to submit VAT application for previous calendar year, whereas old system allowed only 6 months to do so.
- Standardized application processing time limits of 4 months, which may be extended by Member State of refund up to 8 months in case it needs an additional information.
- Payment taking no longer than 10 working days after approval.
- Certain information on application progress available on the portal (the date when application was received by the Member State of refund etc).
- An interest will be paid by the Member State of refund in case of a late payment.
- Deductible proportion is applied to VAT amount reimbursed by the Member State of refund in the same way as applied in the member State in which the applicant is established.

### **1.2. Eligibility for a cross-border EU VAT refund**

To be eligible for a refund in the Member State of refund, a taxable person supplying taxable goods or services in his Member State of establishment has to carry out transactions and incur VAT on expenses in the Member State of refund. During the refund period, a taxable person must not have the seat of economic activity, a fixed establishment or a place of residence nor may he provide supplies in the Member State of refund.

Only VAT incurred on business related activities may be refunded. The application will not be available for non-taxable persons or a taxable person with limited liability.

### **1.3. Role of Member State of establishment**

The role of the Member State of establishment is to provide electronic portal for the submission of the application and to check the structure of the application. Member State of establishment does not participate in a decision making process. The portal provided by Estonian tax authority will perform certain basic checks: error outlined in a red coloured box means that it has to be corrected before application will be



forwarded, error outlined in a yellow coloured box means that application will be forwarded even if it is not corrected.

#### **1.4. Role of Member State of refund**

The role of Member State of refund is to process application in accordance to the local legislation and to determine the amount of VAT that will be reimbursed to non-established taxable person.

## **2. Registration for the Estonian online portal**

### **2.1. Registration for the e-Tax Board | e-Customs portal access by Estonian residents**

Representative of the company established in Estonia who is a resident of Estonia may immediately proceed to the e-Tax Board | e-Customs internet portal and login by using ID-card, mobile-ID or by bank identification.

### **2.2. Registration for the e-Tax Board | e-Customs portal access by non-residents**

Non-resident representative will need to sign an authentication contract that grants an access to online services provided by Estonian Tax and Customs Board (EMTA). An authentication contract is always concluded between a private person and EMTA, which means that in case of a company every member of a company who is planning to use Estonian portal will need to sign this document. Along with a copy of contract every non-resident will receive a username, a list of codes and a non-resident code.

Username and codes act as a personal signature, which means that a person always bears full legal responsibility for any kind of information submitted through electronic portal under his username. Therefore sharing passwords is strongly discouraged.

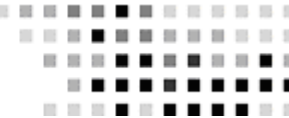
In order to sign an authentication contract a person will need to visit any of the following:

- Põhja maksu- ja tollikeskus, Endla 8, Tallinn 15177;
- Ida maksu- ja tollikeskus, Vestervalli 7, 20307 Narva;
- Lääne maksu- ja tollikeskus, Õhtu põik 5, 80092 Pärnu;
- Lõuna maksu- ja tollikeskus, Sõpruse pst 4, 50050 Tartu.

A person should present a passport or an ID-card at the service desk.

EMTA recognizes that it may be very inconvenient for a non-resident VAT agent to physically visit service desk each time a new staff member needs to sign an authentication contract. Therefore there is an alternative way to register by post. The exact procedure is following:

- Every non-resident who needs a portal access will need to print out, fill in and sign two copies of authentication contract. The unofficial translation of this document that may be used as a reference may be found at <http://www.emta.ee/doc.php?26702>. The authentication contract that needs to be filled is located at <http://www.emta.ee/doc.php?26703>. The contract is



concluded between a private person and EMTA. Authentication contract containing details of legal entity will be rejected.

- Every non-resident will need to send a notarized copy of passport. The following information should be visible on this document: the first name, the last name, date of birth, country, the number of the document, date of expiry.
- These documents should be sent by post to Põhja maksu- ja tollikeskus, Endla 8, Tallinn 15177.
- EMTA will send back a copy of signed contract, portal passwords and a non-resident code.

### **2.3. Submitting applications on behalf of a company established in Estonia**

A company established in Estonia will need to provide the Power of Attorney through e-Tax Board | e-Customs portal authorizing a representative to submit and receive refunds on company's behalf. This is done by writing a free form notification to EMTA, which is considered to have the same legal power as the Power of Attorney. The notification form may be accessed by selecting "Teated MTA-le" and then "Volitus" as a subject.

The Power of Attorney submitted by company established in Estonia should contain the following information: the first name, the last name, the non-resident code or ID-code (for residents) of every private person that is allowed to submit applications and to receive refunds on their behalf and if required the date of expiration of the Power of Attorney. Additionally, it is recommended to mention that Power of Attorney provided should be limited to VAT refund applications only, because general Power of Attorney allows to see other sensitive information and that may be against the interest of a company.

### **2.4. Submitting applications on behalf of a non-Estonian company**

In order for a representative to be able to apply for a VAT refund on behalf of a company established elsewhere in EU through the internet portal provided by tax authority of another Member State that company will need to send a hard copy of the Power of Attorney to EMTA by post to Põhja maksu- ja tollikeskus, Endla 8, Tallinn 15177. The Power of Attorney must contain a confirmation of the non-established taxable person that he grants a right to a third party to send applications, to communicate with tax authority, to receive reimbursements and to grant any other rights if deemed necessary.

As rules for representatives may differ across Member States a hard copy of the document is the only way for EMTA to be able to accept third party. In this case a single Power of Attorney may authorize a whole company and there is no need to mention persons.

## **3. Content of the application**

Estonian Tax Administration will collect and forward to the respective tax authority information that is listed in this part of the document.

Applicant's information:



- Name of the applicant.
- The applicant's VAT number.
- The applicant's postal address. The location of postal address is not restricted to Estonia.
- The applicant's e-mail address.
- The applicant's telephone number.

In case representative acts on behalf of the applicant the representative information will be collected as well:

- Name of the representative.
- The representative's VAT number or tax reference number in case representative is established in EU. Any other kind of identification in case of non-EU representative.
- The representative's postal address. The location of postal address is not restricted to Estonia.
- The representative's e-mail address.
- The representative's telephone number.

Application general information:

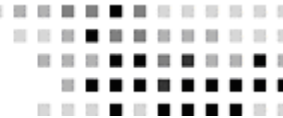
- The refund period covered by the application.
- Communication language. The Member State of refund may specify language or languages that shall be used by the applicant for the provision of information in the refund application or of possible additional information. The online application will provide a selection of languages depending on country selected.
- Description of business activity. The Member State of refund may require the applicant to provide a description of the applicant's business activity for which the goods and services are acquired via NACE rev. 2 codes. In case other Member State has expressed such requirement online application form of Estonian tax authority will advise applicant to enter required codes. NACE code always consists of 4 numbers. The complete list of NACE codes may be found at [http://ec.europa.eu/competition/mergers/cases/index/nace\\_all.html](http://ec.europa.eu/competition/mergers/cases/index/nace_all.html) (in English) or <http://www.rik.ee/emtak> (in Estonian; only the first four numbers of the EMTAK should be used).
- Declaration by the applicant that he has supplied no goods and services deemed to have been supplied in the Member State of Refund during the refund period, with the exception of the supply of specific transport services and services ancillary thereto or supplies to which the reverse charge mechanism is applicable in the Member State of Refund.

Bank account information:

- The name of bank account owner.
- Account currency.
- IBAN.
- BIC.

For each invoice or importation document:

- Number of the document.
- Date of the document.



- Name of the supplier.
- VAT number or tax reference number of the supplier except in case of importation.
- Postal address of the supplier.
- Taxable amount.
- VAT amount.
- Deductible proportion expressed as a percentage.
- The amount of deductible VAT.
- Nature of the goods and services classified by the codes. In accordance with the Council Directive 2008/9/EC article 9 the nature of the goods and services acquired shall be described by following codes:
  - 1 = fuel;
  - 2 = hiring of means of transport;
  - 3 = expenditure relating to means of transport (other than the goods and services referred to under codes 1 and 2);
  - 4 = road tolls and road user charge;
  - 5 = travel expenses, such as taxi fares, public transport fares;
  - 6 = accommodation;
  - 7 = food, drink and restaurant services;
  - 8 = admissions to fairs and exhibitions;
  - 9 = expenditure on luxuries, amusements and entertainment;
  - 10 = other, which will be used if expenditure may not be categorized under codes 1 to 9.

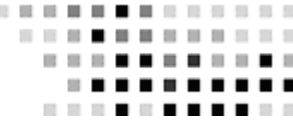
Additionally, the Member State of refund may request further information in the form of sub-codes. The online application form provided by Estonian Tax Administration will list subcodes available depending on the country that is selected. The list of subcodes for each Member State may be found at <http://www.emta.ee/doc.php?26701>.

## **4. Other information**

### **4.1. Scanned copies of invoices and guidelines for scanning**

In accordance with the new electronic refund system Member State of refund may request scanned copies of invoices to be provided along with application for values that are equal or more than 1000 EUR (250 EUR in case of fuel) in country's national currency. Before submitting an application applicant is advised to carefully review requirements of Member State of refund. Minimum thresholds may differ per country and certain countries do not require scanned copies of invoices at all.

Estonian portal will accept ZIP, TIFF, PDF and JPEG files. All files must be placed in one zip file and size may not exceed 5MB. Applicant will need to select invoices with the largest amounts in a situation when he or she needs to send more invoices than it is possible to add due to size limit. Applicant will be contacted by Member State of refund should it require additional scanned documents.



The scanned copy should be of sufficient readability. At the same time it's size should be as small as possible. The recommended settings for scanner are: black and white, TIFF compressed or PDF, 200 dpi, A4.

#### **4.2. Deadlines for application processing**

The Member State of establishment has 15 calendar days to forward application.

The Member State of refund has 4 months from the date of receipt to make and notify it's decision. The Member State of refund has a right to extend decision deadline for up to 8 months in case it requests additional information from an applicant, Member State of establishment or a third party. Requested information must be provided within one month, failure to do so may result in a negative decision or no interest paid.

The payment must be made within 10 working days after the decision it taken by Member State of refund.

#### **4.3. Interest rate**

If the Member State of refund does not mean time limits for decision it will have to pay interest to applicant at the same rate that is applied to established taxpayers.

In accordance to Estonian legislation the interest rate is 0,06% per day. The interest will not be paid if the payment failed because of incorrect bank account details or if applicant did not provide additional information upon request of EMTA.

#### **4.4. Time limit for submission and allowed application periods**

The application must be submitted by 30th september of the calendar year following the refund period. Applications submitted to the Estonian tax authority shall be made in respect of VAT incurred during a calendar year. The minimum allowed period of the application is three calendar months which is not limited to calendar quarters. An exception for a "three months minimum" rule is an application submitted for "the remaining of a calendar year" (e.g. application covering 15.11.09-31.12.09 will be allowed).

It is possible to submit a maximum of five claims during a calendar year to each Member State. Generally it is forbidden to have coinciding periods (e.g. 01.01.2010-01.06.2010 and 01.03.2010-01.08.2010), however an additional "yearly" application is an exception to such rule.

Some Member States impose additional limits on application period (e.g. period may be limited to calendar quarters). EMTA will provide information on these additional requirements on this page if such information was provided to EMTA by other Member State.

#### **4.5. Proportional deduction**

Where the taxable person is only able to deduct a proportion of his input tax because he makes taxable and exempt supplies, that person can only have the amount refunded according to the rules on proportional deduction in his Member State. An applicant will need to correct proportion at the end of calendar year if proportion has changed.



#### **4.6. Correction of applications**

Corrections to previously submitted applications are allowed, however new invoices or importation declarations may not be added. “Forgotten” invoices may be submitted in a yearly application or in the following application. Application corrections may result in a renewal of deadline.

#### **4.7. System languages**

The system interface is available in Estonian, English and Russian.

#### **4.8. VAT group**

Only the head representative of the VAT group will be able to submit an application.

#### **4.9. E-mail notification**

E-mail notifications informing applicant on the changes of the status of application will not be available initially but this service is being developed by EMTA as a part of a another project, so it may be available some time in the future.

#### **4.10. Direct upload from accounting system**

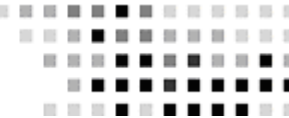
Such functionality is not available at the moment.

### **5. Member States requirements**

This part of document presents additional requirements set up by Member State. Applicant is advised to review this information before submitting the application. The time of processing of an application may be extended or result in a negative decision in case application does not meet criteria set up by Member State of refund.

Overview:

- Scanned copies of invoices/import declarations required: The Member State of refund may require the applicant to submit by electronic means a copy of the invoice or importation document with the refund application where the taxable amount on an invoice or importation document is EUR 1000 or more or the equivalent in national currency. Where the invoice concerns fuel, the threshold is EUR 250 or the equivalent in national currency.
- Languages that may be used for communication with Tax Authority and in text fields of application: Shows in which languages tax authority is ready to communicate with applicant. Should tax authority require any additional information it will try to contact applicant in language that was selected during application process. Text fields in application should be also filled in selected language.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: If the refund application relates to a refund period of a calendar year or the remainder (01.11.XX-31.12.XX) of a calendar year, the amount of VAT may not be less than EUR 50 or the equivalent in national currency. The amount will be shown in national currency if Member State has provided this information to Estonian tax authority.



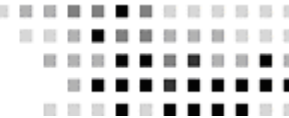
- Minimum VAT amount on application for period of less than one calendar year: If the refund application relates to a refund period of less than one calendar year but not less than three months, the amount of VAT for which a refund is applied for may not be less than EUR 400 or the equivalent in national currency. The amount will be shown in national currency if Member State has provided this information to Estonian tax authority.
- Constraints on refund period: Specifies additional requirements to period of application. For example, Member State of refund may request that period covered by application should consist of quarterly periods.
- An application may be sent by a third party: Shows whether Member State of refund allows applications to be sent by a third party (e.g. VAT agent). Applicant is advised to contact Member States of refund for more details on requirements towards Power of Attorney and other issues.
- A refund can be made to a third party bank account: Shows whether Member State of refund allows to transfer funds to a third party bank account. Applicant is advised to contact Member States of refund for more details on requirements towards Power of Attorney and other issues.
- Additional subcodes describing the nature of the goods and services: Shows whether Member State of Refund requires additional classification of supplies in the form of subcodes. The list of subcodes for each Member State may be found at <http://www.emta.ee/doc.php?26701>.
- NACE business activity classification: The Member State of refund may require the applicant to provide a description of his business activity by using the harmonized codes. The list of NACE codes may be found at [http://ec.europa.eu/competition/mergers/cases/index/nace\\_all.html](http://ec.europa.eu/competition/mergers/cases/index/nace_all.html) (in English) or <http://www.rik.ee/emtak> (in Estonian; only the first four numbers of the EMTAK should be used).

### **Austria**

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- Constraints on refund period: Multiple of calendar quarters are allowed.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Belgium**

- Scanned copies of invoices/import declarations required: YES. 1000 EUR for fuel and 2500 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: German, English, French, Dutch.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.



- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Bulgaria**

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Bulgarian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 100 BGN.
- Minimum VAT amount on application for period of less than one calendar year: 800 BGN.
- An application may be sent by a third party: An written authorisation should be presented in person to tax office.
- A refund can be made to a third party bank account: NO.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Cyprus**

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Greek, English, Turkish.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: NO.
- NACE business activity classification: YES.

### **Czech Republic**

- Scanned copies of invoices/import declarations required: Information not provided.
- Languages that may be used for communication with Tax Authority and in text fields of application: Czech.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR equivalent in national currency.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR equivalent in national currency.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: NO.
- NACE business activity classification: YES.



### **Denmark**

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with tax authority and in text fields of application: Dutch, English, German.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 400 DKK.
- Minimum VAT amount on application for period of less than one calendar year: 3000 DKK.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Estonia**

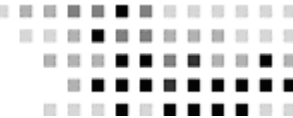
- Scanned copies of invoices/import declarations required: YES. 3 912 EEK for fuel and 15 647 EEK for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Estonian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 782 EEK.
- Minimum VAT amount on application for period of less than one calendar year: 6258 EEK.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Finland**

- Scanned copies of invoices/import declarations required: YES. 1000 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Finnish, English, Swedish.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **France**

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: French, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.



- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Germany**

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: NO.
- NACE business activity classification: YES.

### **Greece**

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Greek, English, French.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Great Britain**

- Scanned copies of invoices/import declarations required: YES. £200 for fuel and £750 for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: £35.
- Minimum VAT amount on application for period of less than one calendar year: £295.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.



### **Hungary**

- Scanned copies of invoices/import declarations required: YES. 63 000 HUF for fuel and 300 000 HUF for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Hungarian, English only unofficially.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 13 000 HUF.
- Minimum VAT amount on application for period of less than one calendar year: 100 000 HUF.
- An application may be sent by a third party: If a third party registered in Hungary.
- A refund can be made to a third party bank account: NO.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: NO.

### **Ireland**

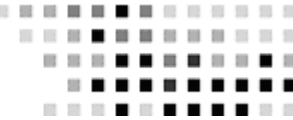
- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: English, Irish.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Italy**

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Italian, English, French.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- Constraints on refund period: quarterly (01.01 – 31.03, 01.04 – 30.06, 01.07 – 30.09, 01.10 – 31.12 ), yearly (01.01 – 31.12).
- An application may be sent by a third party: If a third party registered in Italy.
- A refund can be made to a third party bank account: NO.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Latvia**

- Scanned copies of invoices/import declarations required: YES. 175,70 LVL for fuel and 702,80 LVL for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Latvian, English.



- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 35,14 LVL.
- Minimum VAT amount on application for period of less than one calendar year: 281,12 LVL.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Luxemburg**

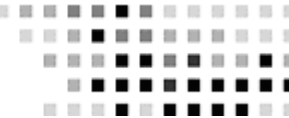
- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: French, German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: NO.
- NACE business activity classification: YES.

### **Lithuania**

- Scanned copies of invoices/import declarations required: YES. 900 LTL for fuel and 3500 LTL for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Lithuanian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 170 LVL.
- Minimum VAT amount on application for period of less than one calendar year: 1380 LVL.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Malta**

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Maltese, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.



### **The Netherlands**

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Dutch, German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Poland**

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Polish.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR equivalent in national currency.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR equivalent in national currency.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: NO.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Portugal**

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Portuguese, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Romania**

- Scanned copies of invoices/import declarations required: YES. 1057,05 RON for fuel and 4228,20 RON for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Romanian.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 211,41 RON.
- Minimum VAT amount on application for period of less than one calendar year: 1691,28 RON.



- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Slovakia**

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Slovak.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Slovenia**

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Slovenian, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- Constraints on refund period: quarterly (01.01 – 31.03, 01.04 – 30.06, 01.07 – 30.09, 01.10 – 31.12 ), yearly (01.01 – 31.12) or remainder of a calendar year (01.11 – 31.12).
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

### **Spain**

- Scanned copies of invoices/import declarations required: YES. 250 EUR for fuel and 1000 EUR for other supplies.
- Languages that may be used for communication with Tax Authority and in text fields of application: Spanish, English only for application comments.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- Constraints on refund period: Quarterly (01/01 - 31/03, 01/04 - 30/06, 01/07 - 30/09, 01/10 - 31/12 ), yearly (01/01 - 31/12).
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.



- NACE business activity classification: YES.

### **Sweden**

- Scanned copies of invoices/import declarations required: NO.
- Languages that may be used for communication with Tax Authority and in text fields of application: Swedish, German, English.
- Minimum VAT amount on application for calendar year or the remainder of a calendar year: 50 EUR.
- Minimum VAT amount on application for period of less than one calendar year: 400 EUR.
- An application may be sent by a third party: YES.
- A refund can be made to a third party bank account: YES.
- Additional subcodes describing the nature of the goods and services: YES.
- NACE business activity classification: YES.

## **6. Member States contact details**

### **Austria**

Finanzamt Graz-Stadt  
Conrad von Hötzendorf-Straße 14 - 18  
A - 8018 Graz  
Tel: 0043/316/881...0  
Fax: 0043/316/81-04-08 or 81-76-08  
Ausländerreferate: Betriebsveranlagungsteams 31 und 32

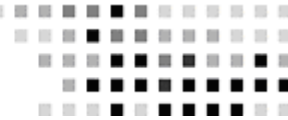
Betriebsveranlagungsteam 31:  
Teaminternes Infocenter: Sabine Friesinger  
Telefonnummer: 0043 316 881 538451  
EMAIL (Team-Postkorb): [FA68-BV11@bmf.gv.at](mailto:FA68-BV11@bmf.gv.at)  
E-Fax Nummern: 0043 1514335938041

Betriebsveranlagungsteam 32:  
Ansprechpartner: Harald Bosits  
Telefonnummer: 0043 316 881 538416  
EMAIL (Team-Postkorb): [FA68-BV12@bmf.gv.at](mailto:FA68-BV12@bmf.gv.at)  
E-Fax Nummern: 0043 1514335938042

Portal: <https://finanzonline.bmf.gv.at/>

### **Belgium**

BUREAU CENTRAL DE TVA POUR LES ASSUJETTIS ETRANGERS –  
REMBOURSEMENT  
Rue des Palais (5<sup>o</sup> étage)  
1030 BRUXELLES – Schaerbeek  
BELGIQUE  
Tel: +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  
Tel: +32(0)257/ 740 40  
Fax: +32(0)257/ 963 58  
E-mail: <mailto:vat.refund.ckbb@minfin.fed.be>

Portal: <http://www.minfin.fgov.be/portail2/index.htm>

### **Bulgaria**

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)

Portal: <http://www.nap.bg/?lang=en>

### **Cyprus**

Portal:  
<http://www.mof.gov.cy/mof/VAT/VAT.nsf/All/C3CFF05276E9F500C225769C00508B6D?OpenDocument>

### **Czech Republic**

Incoming applications:  
Tax Office for Prague 1  
Štěpánská 28  
112 33 PRAHA 1  
The Czech Republic  
Tel: +420 224 041 111  
Fax: +420 224 043 198  
E-mail: [podatelna@pr1.pm.ds.mfcr.cz](mailto:podatelna@pr1.pm.ds.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)

Portal: [http://adisspr.mfcr.cz/adistc/adis/idpr\\_pub/dpr/uvod.faces](http://adisspr.mfcr.cz/adistc/adis/idpr_pub/dpr/uvod.faces)

### **Denmark**



Danish Tax and Customs Administration  
Tax Region Southern Denmark  
Foreign Affairs – VAT Refunds  
Pionér Allé 1  
DK 6270 Tonder  
Tel: +45 7238 0440  
E-mail: [emomsrefusion@skat.dk](mailto:emomsrefusion@skat.dk)

Portal: <http://www.skat.dk/SKAT.aspx?oId=199611&vId=0>

**Estonia**

Merit Kaljuste  
Põhja maksu- ja tollikeskus  
Endla 8  
Tallinn 15177  
Estonia  
Phone: +372 676 1187  
E-mail: [vatrefund@emta.ee](mailto:vatrefund@emta.ee)  
Information: <http://www.emta.ee/index.php?id=26900>

Portal: <http://www.emta.ee/?id=12223>

**Finland**

Uudenmaan yritysverotoimisto  
P.O. Box 34  
FI -00052 VERO  
Tel: + 358 9 731 120  
Fax: + 358 9 7311 4392  
Internet: <http://www.vero.fi/>

Portal:

<http://portal.vero.fi/Public/default.aspx?culture=en-US&contentlan=2&nodeid=7958>

**France**

Refund Office  
Service de Remboursement de la TVA  
10, rue du Centre  
TSA 60015  
93465 NOISY-LE-GRAND CEDEX  
Tel: +33 1 57 33 84 00  
Fax: + 33 1 57 33 84 85  
E-mail: [sr-tva.dresg@dgfip.finances.gouv.fr](mailto:sr-tva.dresg@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)

Portal:

<http://www.impots.gouv.fr/portal/dgi/public/professionnels?espId=2&pageId=professionnels&sfid=20>

### **Germany**

Refund Office

Bundeszentralamt für Steuern

Dienstszitz Schwedt

Passower Chaussee 3b

16303 Schwedt/Oder

Tel: +49/228/406-1200

E-mail: [poststelle-schwedt@bff.bund.de](mailto:poststelle-schwedt@bff.bund.de)

VAT Refund (general questions)

Frau Astrid Grünkorn

Tel: +49/228/406-4777

E-mail: [Astrid.Gruenkorn@bzst.bund.de](mailto:Astrid.Gruenkorn@bzst.bund.de)

Portal: [http://www.bzst.de/003\\_menuue\\_links/006\\_ust-verguetung/index.html](http://www.bzst.de/003_menuue_links/006_ust-verguetung/index.html)

### **Greece**

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

E-mail : [d14-ctm@otenet.gr](mailto:d14-ctm@otenet.gr)

Portal: <https://www.gsis.gr/vatref/protected/displayConsole.htm>

### **Great Britain**

Refunds of VAT from the UK made to traders established in another Member State

Paul Taggart

HM Revenue & Customs

Overseas Repayment Unit

Foyle House

Duncreggan Road

Londonderry

Northern Ireland

BT48 0AH

Tel: +44 2871 305299

Fax: +44 2871 305101

E-mail: [paul.taggart@hmrc.gsi.gov.uk](mailto:paul.taggart@hmrc.gsi.gov.uk)

Refunds of VAT from a Member State made to traders established in the UK



Keith Nuttall  
HM Revenue & Customs  
UK VAT Central Liaison Office  
3rd Floor SW  
Queens Dock  
Liverpool L74 4AA  
Tel: + 44 151 703 8463  
Fax: +44 151 704 8393  
E-mail: [keith.nuttall@hmrc.gsi.gov.uk](mailto:keith.nuttall@hmrc.gsi.gov.uk)

Portal: <https://online.hmrc.gov.uk/login?GAREASONCODE=-1&GARESOURCEID=Common&GAURI=https://online.hmrc.gov.uk/home&Reason=-1&APPID=Common&URI=https://online.hmrc.gov.uk/home>

### **Hungary**

Adó-és Pénzügyi Ellenırzési Hivatal  
(Dept. for Foreign Affairs)  
Pf. 138  
H -1410 Budapest  
Tel: +36 1 461 3300; +36 1 322 0220  
Fax: +36 1 322 9824  
Internet: <http://www.apenh.hu/> ;  
<http://en.apenh.hu/>

Portal:  
<http://www.apenh.hu/bevallasok/nyomtatvany/kerelem/10ELEKAF.html?CatEgy=http%3A%2F%2Fwww.apenh.hu%2Fbevallasok%2Fnyomtatvany%2Fkerelem%2F10ELEKAF.html>

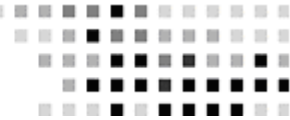
### **Ireland**

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  
E-mail: [unregvat@revenue.ie](mailto:unregvat@revenue.ie)

Portal: <https://www.ros.ie/login.jsp>

### **Italy**

Agenzia delle Entrate – Centro Operativo di Pescara  
Via Rio Sparto 21  
I-65129 Pescara  
Tel: +39 85 577-2369, -2318, -2319



Fax: +39 85 577-2325

E-mail: [centrooperativo.pescara.ivanonresidenti@agenziaentrate.it](mailto:centrooperativo.pescara.ivanonresidenti@agenziaentrate.it)

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

### **Latvia**

Department of Large Taxpayers

State Revenue Service

1 Jeruzalemes Street

Riga, LV- 1010

Latvia

Contact persons:

Ilona Bogomola

Tel: +371 67016751 (in Latvian, Russian, English)

E-mail: [ilona.bogomola@vid.gov.lv](mailto:ilona.bogomola@vid.gov.lv)

Kristīne Košinska

Tel: +371 67016810 (in Latvian, Russian, English)

E-mail:

[kristine.kosinska@vid.gov.lv](mailto:kristine.kosinska@vid.gov.lv)

[kerija.stalmane@vid.gov.lv](mailto:kerija.stalmane@vid.gov.lv)

[iveta.daukste@vid.gov.lv](mailto:iveta.daukste@vid.gov.lv)

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>

Portal: <https://epris.vmi.lt/epris/>

### **Luxemburg**

VAT Refund : General questions

Mrs. Irène THILL

Tel: +352 44905 – 572

Fax: +352 454298

E-mail: [irene.thill@en.etat.lu](mailto:irene.thill@en.etat.lu)

VAT Refund : Technical procedure

Mr. Jean SAND

Tel: +352 44905 366

Fax: +352 454298

E-mail: [jean.sand@en.etat.lu](mailto:jean.sand@en.etat.lu)

### **Lithuania**

Vilnius County State Tax Inspectorate

Šermukšnių Street 4

LT -01509 Vilnius

Tel: +370 85 2742 550

Fax: +370 5 2687 689

E-mail: [vilniaus.apskr.rastai@vmi.lt](mailto:vilniaus.apskr.rastai@vmi.lt)

Internet: <http://www.vmi.lt/>



Portal: [https://vidis.vid.gov.lv/Alr\\_user/Pages/Login.aspx](https://vidis.vid.gov.lv/Alr_user/Pages/Login.aspx)

**Malta**

Emanuel Zammit  
Address: VAT Department  
Ta' Paris Road  
B'Kara BKR 4633  
Malta  
Tel: +356 22799337  
Fax: +356 21499384  
E-mail: [emanuel.zammit@gov.mt](mailto:emanuel.zammit@gov.mt)

Albert Galea  
Address: VAT Department  
Ta' Paris Road  
B'Kara BKR 4633  
Malta  
Tel: +356 22799236  
Fax: +356 21499384  
E-mail: [albert.galea@gov.mt](mailto:albert.galea@gov.mt)

Portal: <http://vat.gov.mt/Services.aspx>

**The Netherlands**

Belastingdienst Limburg/kantoor Buitenland  
Postbus 4486  
6401 CZ HEERLEN  
Tel: +31 555 385 385  
Internet:  
[http://www.belastingdienst.nl/variabel/buitenland/en/business\\_taxpayers/business\\_tax\\_payers-120.html](http://www.belastingdienst.nl/variabel/buitenland/en/business_taxpayers/business_tax_payers-120.html)

Portal: <http://www.belastingdienst.nl/eubtw2010/>

**Poland**

Drugi Urząd Skarbowy  
Warszawa-Śródmieście  
ul. Jagiellońska 15  
03-719 Warszawa  
Tel: +48 22 511 35 00  
Fax: +48 22 511 35 02  
Internet: <http://www.is.waw.pl/USWSrod miescie2>  
E-mail: [us1436@mz.mofnet.gov.pl](mailto:us1436@mz.mofnet.gov.pl)

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



Tel: (+48 22) 694 55 55  
Fax: (+48 22) 694 41 77  
E-mail: [kancelaria@mf.gov.pl](mailto:kancelaria@mf.gov.pl)

Portal: <http://www.e-deklaracje.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  
Tel: 00 351 217 610 000  
Fax: 00 351 217 938 133  
E-mail: [dsdsr@dgi.min-financas.pt](mailto:dsdsr@dgi.min-financas.pt)

Portal:  
<http://www.portaldasfinancas.gov.pt/pt/ongoingLogin.action?action=/pt/external/vatrefund/submeterPedidoReembolso.action>

**Romania**

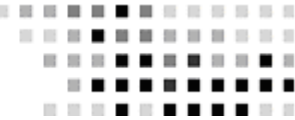
Ministry of Public Finances  
General Directorate of Public Finances  
of the Municipality of Bucharest  
Directorate of Methodology for Income Managing  
Foreign Representations, Embassies and non-Established Taxpayers Administration  
Unit  
Address: 13, Prof.Dr.Dimitrie Gerota, sector 2, Zip code 020027  
Bucuresti, Romania  
Tel/Fax: 0040213057081  
E-mail: [Date.ContribuabiliNerezidenti.MB@mfinante.ro](mailto:Date.ContribuabiliNerezidenti.MB@mfinante.ro)

Portal:  
<http://www.anaf.ro/public/wps/portal/ANAF/Depuneredekl/DescarcareDeclTVAdinUE>

**Slovakia**

Zuzana Spirkova  
Address: Tax Office Bratislava I, VAT Unit  
Radlinskeho 37  
817 89 Bratislava  
Slovakia  
Tel: +421 2 57378353  
Fax: +421 2 57378904  
E-mail: [zuzana.spirkova@ba.drsr.sk](mailto:zuzana.spirkova@ba.drsr.sk)

Customer Services Unit



Address: 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  
E-mail: [sluzby@drsr.sk](mailto:sluzby@drsr.sk)

Callcenter for Authorized Electronic Services  
Tel: +421 48 4393 372  
E-mail: [callcenterum@drsr.sk](mailto:callcenterum@drsr.sk)

Portal: <http://www.drsr.sk/>

### **Slovenia**

Ljubljana Tax Office  
P.O. Box 107  
SI-1001 Ljubljana  
Tel: +386 1 474 42 61  
Fax: +386 1 474-4260  
E-mail: [gp.durs-lj@gov.si](mailto:gp.durs-lj@gov.si)  
Internet: <http://www.durs.gov.si/> ;  
[http://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)

Portal: <http://edavki.durs.si/OpenPortal/Pages/StartPage/StartPage.aspx>

### **Spain**

AGENCIA TRIBUTARIA  
c/. Guzmán el Bueno, 139  
E 28003 Madrid  
Tel: +34 91 582 67 67  
Fax: +34 91 582 66 54  
E-mail: [jefegab.gab@aeat.net](mailto:jefegab.gab@aeat.net)  
Internet: <http://www.aeat.es/>

Portal: <https://www1.agenciatributaria.gob.es/es13/h/ie03600i.html>  
<https://www.agenciatributaria.gob.es/AEAT.sede/tramitacion/GZ09.shtml>

### **Sweden**

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)

Portal: <http://www.skatteverket.se/4.76a43be412206334b8980001256.html>