

- (1) All parts of this form have to be filled up.  
The applicant shall quote his/her/its registration number.  
It will be either:  
1.º) Registration number assigned by Spanish tax office, if you have it by other causes differenters from this refund. If not, you shall quote one of the next numbers.  
2.º) VAT Registration number assigned by the tax office of other EC country, or  
3.º) Registration number assigned by the tax office of their own country (only in case of non comunitaries).
- (2) The applicant may write his/her/its fax number and E-mail. So the fiscal authority will be able to accelerate the refund procedure, whenever the applicant's collaboration appears to be necessary.

### (3) COUNTRY OR TERRITORY CODE

Cód. ISO	Países y Territorios	Cód. ISO	Países y Territorios	Cód. ISO	Países y Territorios	Cód. ISO	Países y Territorios
AF	AFGANISTÁN	SK	ESLOVAQUIA	MY	MALASIA (Malasia Peninsular y Malasia Oriental: Sarawak, Sabah y Labuán)	AS	SAMOA AMERICANA
AL	ALBANIA	SI	ESLOVENIA	KN	SAN CRISTÓBAL Y NIEVES (Saint Kitts y Nevis)	KN	SAN CRISTÓBAL Y NIEVES (Saint Kitts y Nevis)
DE	ALEMANIA (incluida la Isla de Helgoland)	ES	ESPAÑA	MW	MALAWI	SM	SAN MARINO
AD	ANDORRA	US	ESTADOS UNIDOS DE AMÉRICA	MV	MALDIVAS	PM	SAN PEDRO Y MIQUELÓN
AO	ANGOLA (incluido Cabinda)	EE	ESTONIA	ML	MALI	VC	SAN VICENTE Y LAS GRANADINAS
AI	ANGUILA	ET	ETIOPIA	MT	MALTA (incluidos Gozo y Comino)	SH	SANTA ELENA (incluidos la Isla de la Ascensión y el Archipiélago Tristan da Cunha)
AO	ANTÁRTIDA	FO	FEROE, ISLAS	FK	MALVINAS, ISLAS (FALKLANDS)	SH	SANTA ELENA (incluidos la Isla de la Ascensión y el Archipiélago Tristan da Cunha)
AG	ANTIGUA Y BARBUDA	PH	FILIPINAS	MP	MARIANAS DEL NORTE, ISLAS	LC	SANTA LUCÍA
AN	ANTILLAS NEERLANDESAS (Curaçao, Bonaire, San Eustaquio, Saba y la parte meridional de San Martín)	FI	FINLANDIA (incluidas las Islas Aland)	MA	MARRUECOS	ST	SANTO TOMÉ Y PRÍNCIPE
SA	ARABIA SAUDÍ	FJ	FIJI	MH	MARSHALL, ISLAS	SN	SENEGAL
DZ	ARGELIA	FR	FRANCIA (incluidos los departamentos franceses de ultramar: Reunión, Guadalupe, Martinica y Guayana Francesa)	MU	MAURICIO (Isla Mauricio, Isla Rodríguez, Islas Agalega y Cargados, Carajos Shōals (Islas San Brandón))	CS	SERBIA Y MONTENEGRO
AR	ARGENTINA	GA	GABÓN	MR	MAURITANIA	SC	SEYCHELLES [(Islas Mahé, Isla Praslin, La Digue, Fragata y Silhouette, Islas Almirantes (entre ellas Desroches, Alphonse, Plate y Coetivy), Islas Farquhar (entre ellas Providencia), Islas Aldabra e Islas Cosmoledo)]
AM	ARMENIA	GM	GAMBIA	YT	MAYOTTE (Gran Tierra y Pamandzi)	SL	SIERRA LEONA
AW	ARUBA	GE	GEORGIA	UM	MENORES ALEJADAS DE LOS EE.UU., ISLAS (Baker, Howland, Jarvis, Johnston, Kingman Reef, Midway, Navassa, Palmira y Wake)	SG	SINGAPUR
AU	AUSTRALIA	GS	GEORGIA DEL SUR Y LAS ISLAS SANDWICH DEL SUR	MX	MÉXICO	SY	SIRIA (REPÚBLICA ÁRABE)
AT	AUSTRIA	GH	GHANA	FM	MICRONESIA, FEDERACIÓN DE ESTADOS DE (Yap, Kosrae, Truk, Pohnpei)	SO	SOMALIA
AZ	AZERBAIYÁN	GI	GIBRALTAR	MD	MOLDAVIA	LK	SRI LANKA
BS	BAHAMAS	GD	GRANADA (incluidas las Islas Granadinas del Sur)	MC	MÓNACO	SZ	SUAZILANDIA
BH	BAHREIN	GR	GRECIA	MN	MONGOLIA	ZA	SUDÁFRICA
BD	BANGLADESH	GL	GROENLANDIA	MS	MONTSERRAT	SD	SUDÁN
BB	BARBADOS	GU	GUAM	MZ	MOZAMBIQUE	SE	SUECIA
BE	BÉLGICA	GT	GUATEMALA	MM	MYANMAR (Antigua Birmania)	CH	SUIZA (incluidos el territorio alemán de Büsingen y el municipio italiano de Campone de Italia)
BZ	BELICE	GG	GUERNESEY (isla anglonormanda del Canal)	NA	NAMIBIA	SR	SURINAM
BJ	BENÍN	GN	GUINEA	NR	NAURU	TH	TAILANDIA
BM	BERMUDAS	GQ	GUINEA ECUATORIAL	CX	NAVIDAD, ISLA	TW	TAIWÁN
BY	BIELORRUSIA (BELARÚS)	GW	GUINEA-BISSAU	NP	NEPAL	TZ	TANZANIA (REPÚBLICA UNIDA DE) (Tanganica e Islas de Zanzibar y Pemba)
BO	BOLIVIA	GY	GUYANA	NI	NICARAGUA (incluidas las Islas del Maíz)	TJ	TAYIKISTÁN
BA	BOSNIA-HERZEGOVINA	HT	HAÍTÍ	NE	NÍGER	NG	NIGERIA
BW	BOTSUANA	HM	HEARD Y MCDONALD, ISLAS	NU	NIUE, ISLA	PS	TERRITORIO PALESTINO OCUPADO (Cisjordania y Franja de Gaza)
BV	BOUVET, ISLA	HN	HONDURAS (incluidas las Islas del Cisne)	NF	NORFOLK, ISLA	TF	TIERRAS AUSTRALES FRANCESAS (Isla de Nueva Amsterdam, Isla San Pablo, las Islas Crozet y Kerguelén)
BR	BRASIL	HK	HONG-KONG	NO	NORUEGA (incluidas la Isla Jan Mayen y el archipiélago Svalbard)	TL	TIMOR LESTE
BN	BRUNÉI (BRUNÉI DARUSSALAM)	HU	HUNGRÍA	NC	NUEVA CALEDONIA (incluidas las Islas Lealtad, Maré, Lifou y Ouvéa)	TG	TOGO
BG	BULGARIA	IN	INDIA	NZ	NUEVA ZELANDA	TK	TOKELAU, ISLAS
BF	BURKINA FASO (Alto Volta)	ID	INDONESIA	IO	OCEANO ÍNDICO, TERRITORIO BRITÁNICO DEL (Archipiélago de Chagos)	TO	TONGA
BI	BURUNDI	IR	IRÁN	OM	OMÁN	TT	TRINIDAD Y TOBAGO
BT	BUTÁN	IQ	IRAQ	NL	PAÍSES BAJOS	TN	TÚNEZ
CV	CABO VERDE, REPÚBLICA DE	IE	IRLANDA	PK	PAKISTÁN	TC	TURCAS Y CAICOS, ISLAS
KY	CAIMÁN, ISLAS	IM	ISLA DE MAN	PW	PALAU	TM	TURKMENISTÁN
KH	CAMBOYA	IS	ISLANDIA	PA	PANAMÁ (incluida la antigua Zona del Canal)	TR	TURQUÍA
CM	CAMERÚN	IL	ISRAEL	PG	PAPÚA NUEVA GUINEA (Parte oriental de Nueva Guinea: Archipiélago Bismarck (incluidas: Nueva Bretaña, Nueva Irlanda, Lavongai y las Islas del Almirantazgo); Islas Salomón del Norte (Bougainville y Buka); Islas Trobriand, Islas Woodlark, Islas Entrecasteaux y Archipiélago de la Lousiade)	TV	TUVALU
CA	CANADÁ	IT	ITALIA (incluido Livigno)	PY	PARAGUAY	UA	UCRANIA
CF	CENTROAFRICANA, REPÚBLICA	JM	JAMAICA	PE	PERÚ	UG	UGANDA
CC	COCOS, ISLA DE (KEELING)	JP	JAPÓN	PN	PITCAIRN (incluidas las Islas Henderson, Ducie y Oeno)	UY	URUGUAY
CO	COLOMBIA	JE	JERSEY (isla anglonormanda del Canal)	PF	POLINESIA FRANCESA (Islas Marquesas, Isla de la Sociedad (incluido Tahití), Islas Gambier, Islas Tuamotu e Islas Australes incluida la Isla de Clipperton)]	UZ	UZBEKISTÁN
KM	COMORAS (Gran Comora, Anjouan y Mohéli)	JO	JORDANIA	PL	POLONIA	VU	VANUATU
CG	CONGO	KZ	KAZAJSTÁN	PT	PORTUGAL (incluidos los Archipiélagos de las Azores y de Madeira)	VA	VATICANO, CIUDAD DEL (Santa Sede)
CD	CONGO, REPÚBLICA DEMOCRÁTICA DEL (Zaire)	KE	KENIA	PR	PUERTO RICO	VE	VENEZUELA
CK	COOK, ISLAS	KG	KIRGUISTÁN	QA	QATAR	VN	VIETNAM
KP	COREA DEL NORTE (República Popular Democrática de Corea)	KI	KIRIBATI	GB	REINO UNIDO (Gran Bretaña e Irlanda del Norte)	VG	VÍRGENES BRITÁNICAS, ISLAS
KR	COREA DEL SUR (República de Corea)	KW	KUWAIT	RU	RUANDA	VI	VÍRGENES DE LOS EE.UU., ISLAS
CI	COSTA DE MARFIL	LA	LAOS (LAO)	RO	RUMANÍA	WF	WALLIS Y FUTUNA, ISLAS (incluida la Isla Alofi)
CR	COSTA RICA	LS	LESOTHO	RU	RUSIA (FEDERACIÓN DE)	YE	YEMEN (Yemen del Norte y Yemen del Sur)
HR	CROACIA	LV	LETONIA	SB	SALOMÓN, ISLAS	DJ	YIBUTI
CU	CUBA	LB	LÍBANO	SV	SALVADOR, EL	ZM	ZAMBIA
TD	CHAD	LR	LIBERIA	WS	SAMOA (Samoa Occidental)	ZW	ZIMBABUE
CZ	CHECA, REPÚBLICA	LY	LIBIA				
CL	CHILE	LI	LIECHTENSTEIN				
CN	CHINA	LT	LITUANIA				
CY	CHIPRE	LU	LUXEMBURGO				
DK	DINAMARCA	MG	MADAGASCAR				
DM	DOMINICA						
DO	DOMINICANA, REPÚBLICA						
EC	ECUADOR (incluidas las Islas Galápagos)						
EG	EGIPTO						
AE	EMIRATOS ÁRABES UNIDOS (Abu Dabi, Dubai, Sharja, Ayman, Umm al-Qaiwain, Ras al-Jaima y Fuyaira)						
ER	ERITREA						

(4) The applicant must quote the code of his/her/its activity:

CODE	DESCRIPTION	NACE
1	Agriculture, hunting, cattle-raising forestry and fishing	01.11 to 05.02
2	Mining and quarrying	10.10 to 14.50
3	Manufacture of food products, beverages and tobacco	15.11 to 16.00
4	Manufacture of textiles and clothes	17.11 to 18.30
5	Manufacture of leather, footwear and wood products	19.10 to 20.51
6	Manufacture of pulp, paper and paper products, publishing and printing	21.11 to 22.31
7	Manufacture of coke, refined petroleum products and nuclear fuel	23.10 to 23.30
8	Manufacture of chemicals, chemical products and man-made fibres	24.11 to 24.70
9	Manufacture of rubber and plastic products	25.11 to 26.82
10	Manufacture of basic metals and fabricated metal products	27.10 to 28.75
11	Manufacture of machinery and equipment	29.11 to 29.72
12	Manufacture of electrical and optical equipment	30.01 to 33.50
13	Manufacture of transport equipment	34.10 to 35.50
14	Manufacturing n.e.c.	36.11 to 37.20
15	Electricity, gas and water supply	40.10 to 41.00
16	Construction	45.11 to 45.50
17	Wholesale and retail trade of motor vehicles	50.10 to 50.50
18	Wholesale on a fee or contract basis	51.11 to 51.19
19	Wholesale	51.21 to 51.70
20	Retail sale	52.11 to 52.74
21	Hotels and restaurants	55.11 to 55.52
22	Transport via railways	60.10
23	Other passenger transport	60.21 to 60.23
24	Freight transport by road	60.24
25	Sea and coastal water transport	61.10
26	Air and space transport	62.10 to 62.30
27	Supporting and auxiliary transport activities	63.11 to 63.22
28	Travel agencies and tour operators	63.30
29	Post and courier activities	64.11 to 64.20
30	Financial intermediation	65.11 to 67.20
31	Real estate activities	70.11 to 70.32
32	Renting of machinery and equipment and of personal and household goods	71.10 to 71.40
33	Computer and related activities	72.10 to 72.60
34	Research and development	73.10 to 73.20
35	Other business activities	74.11 to 74.84
36	Public administration and defence; compulsory social security	75.11 to 75.30
37	Education	80.10 to 80.42
38	Health and social work	85.11 to 85.32
39	Other community, social and personal service activities	90.00 to 91.33
40	Recreational, cultural and sporting activities	92.11 to 92.72
41	Other service activities	93.01 to 99.00

- (5) The applicant must quote the proportion of VAT deductible in his/her/its business.
- (6) The account's incumbent must be the own applicant. However when the tax refund is paid to a legal representative, he has to be authorised with a document legally certified.
- (7)(8)(9) The tax refund will be paid by a banker's order to a financial entity established in Spain or in the applicant's country. In order to this it will be necessary to set down the account number (twenty digits of customer account code C.C.C.), incumbent (applicant or representative authorized), address and finance entity code. When payments have to be done out of Spain, we advise you provide the IBAN (International Bank Account Number) and the SWIFT code. This codes speed up and cut costs of your banker's orders.
- (10) The applicant must preserve the original invoices or customs clearance decisions in which the Value Added Tax has been specified at the disposal of possible requirements of the Tax Administration. In case of requirements, those documents must be presented in 15 days. If not, the refund could be refused. In order to send the original invoices and import documents back a copy must be enclosed.
- (11) This information must be as much exact as possible. The applicant shall indicate the nature of the activities for which he/she/it has purchased the goods or services resulting on this application. (Example: Participation in the trade fair taking place in ..... from ..... to ..... stand no. .... or international goods transport from ..... to .....).
- (12) If VAT Refund has been obtained by irregular means, whichever they are, the applicant could be liable of a sanction according to the legislation of the country involved.
- (13) The signer must write his/her full name and the power of representation's date for legal person's representative.
- (14) Representation is compulsory for any applicant which is not settled within the European Union, and only voluntary for applicants settled in the EU.
- Representation must be proved through a power of attorney or a private document with a legalized signature.

## OTHER IMPORTANT ITEMS

- 1.º An official certificate stating the nature of the applicant's business and his/her/its liability for VAT or similar tax in his/her/its own country during the period to which the application relates must be attached.
- 2.º The application form must be filled in one of the official languages of the country involved, using block letters.
- 3.º The application must cover a period of either a calendar quarter or one calendar year.  
Still, an application related to a period that reaches the end of a calendar year may cover a period of less than three months.
- 4.º The application must have been lodged not later than six months after the end of the calendar year to which it refers.
- 5.º Several invoices or comparable documents may be gathered in one only application which, however, cannot grant a refund below 200 euros or 25 euros if the application refers to a full calendar year.
- 6.º The application must be made to the following Tax Offices:

### Austria

Finanzamt Graz-Stadt  
Referat für ausländische Unternehmer  
Conrad von Hotzendorfstrasse 14-18  
8018 GRAZ  
Tel.: +43-316 88 10  
Fax: +43-316 81 76 08

### Belgium

Bureau Central de TVA pour assujettis étrangers – Remboursement  
Tour Sablon - 25ème étage  
Rue Joseph Stevens, 7  
B-1000 BRUXELLES  
Tel.: +32-2 552 59 77 or 552 59 82  
Fax: +32-2 552 55 42

### Cyprus

VAT Service  
Dep. Of Customs and Excise  
Corner of M. Karaoli and G. Afxentiou  
1096 NICOSIA  
Postal address: VAT Service, 1471 Nicosia  
Tel.: +357-22601834  
Fax: +357-22660484  
operations@vat.mof.gov.cy

### Czech Republic

Finanční úřad pro Prahu 1  
Štěpánská 28  
112 33 PRAHA1  
Tel.: +420 2 2404 2153 or (1154)  
Fax: +420 2 2404 1920

### Denmark

Told- og Skatteregion Sønderborg  
Hilmar Finsens Gade 18  
DK6400 SØNDERBORG  
Tel.: +45-72 37 50 00  
Fax: +45-72 37 50 03  
soenderborg@toldskat.dk

### Estonia

Northern Regional Tax Center  
Endla 8  
15177 TALLINN  
The contact person is Mr Lauri Plutus  
Tel.: +372 6934194  
Fax: +372 6934111  
lauri.plutus@ma.emta.ee

**Finland**

Uudenmaan verovirasto  
Yrittäjäverotoimisto  
PL 34  
00052 VERO  
Tel.: +358- 9 73 11 20  
Fax: +358- 9 73 11 43 92

**France**

Direction Générale des Impôts  
Service de remboursement de la TVA aux assujettis  
établis à l'étranger  
Centre des Non-Résidents  
10, Rue d'Uzès  
75080 PARIS Cedex 02  
Tel.: +33 1 44 82 25 40 / 41  
Fax: +33 1 40 41 05 36

**Germany**

Bundesamt für Finanzen  
Friedhofstrasse 1  
53225 BONN  
Tel.: +49-228 40 60  
Fax: +49-228 406 26 61  
www.bff-online.de

**Greece**

Ministry of Finance  
14th Directorate of VAT and Indirect Taxes  
Sina 2-4  
10672 ATHENS  
Tel.: +30-1 0364 72 03  
Fax: +30-1 0364 54 13

**Hungary**

APEH Észak-budapesti Igazgatósága  
Külföldiek Ügyeit Intéző Főosztály  
Postacím: H-1387 Budapest, Pf. 45  
(<http://www.apoh.hu/english/contents.htm>)  
ugyfelszolgalat.apoh@matavnet.hu

**Ireland**

VAT Repayments (Unregistered) Section  
Office of the Accountant General  
Government Buildings  
Kilrush Road  
ENNIS - County Clare  
Tel.: +353-65 6841200  
Fax: +353+65 6849248  
unregvat@revenue.ie

**Italy**

Agenzia delle Entrate - Centro Operativo di Pescara  
Team rimborsi IVA ai non residenti  
Via Rio Sparto, n.º 21  
65100 PESCARA  
Tel.: +3985 577 2359/2318/2380  
Fax: +3985 577 2325  
centrooperativo.pescara.ivanonresidenti@agenziaentrate.it

**Luxembourg**

Administration de l'Enregistrement et des Domaines  
Bureau d'imposition XI  
67-69, rue Verte  
BP 31  
2010 LUXEMBOURG  
Tel.: +352 44 90 54 55 (Bureau XI) or  
+352 44 9051 (switchboard)  
Fax: +352 25 07 96  
lux.imp11@en.etat.lu

**Latvia**

Valsts ienemumu dienesta Lielo nodokļu maksātāju parvalde  
(Large Taxpayers Board of the State Revenue Service),  
Smilšu Street 12,  
RIGA, LV-1050,  
Tel.: +371 70 28 803

**Lithuania**

Vilniaus apskrities valstybinė mokesčių inspekcija,  
Sermukonio g. 4, 2600 VILNIUS  
Tel.: +370 5 261 66 35  
Fax: +370 5 268 76 89

**Malta**

VAT Department  
Centre Point Building, Ta' Paris Road,  
Birkirkara BKR 13, MALTE  
Tel.: +356 21 49 47 84 or +356 22 79 92 30  
Fax: +356 21 49 93 65

**Netherlands**

Belastingdienst Limburg/Kantoor Buitenland  
Postbus 2865  
6401 DJ HEERLEN  
Tel.: +31- 45 577 95 00  
Fax: +31- 45 577 96 34

**Poland**

Drugi Urząd Skarbowy Warszawa – Śródmieście  
Second Tax Office for Warszawa-Śródmieście,  
ul.Lindleya 14, 02-013 WARSZAWA ŚRODMIEŚCIE  
Tel.: +48 22 6217249  
Fax: +48 22 6255006

**Portugal**

Direção-Geral das Contribuições e Impostos  
Direção de Serviços de Reembolsos do IVA  
Avenida João XXI  
Apartado 8220  
1802 LISBOA Codex  
Tel.: +351 217 610582/3/5  
Fax: +35121 793 8133

**Slovakia**

Daňový úrad Bratislava I, Radlinského 37, P.O. Box 89  
817 89 BRATISLAVA 15,  
Tel.: +421 2 57 37 83 52  
Fax: +421 2 57 37 89 00  
du.bal@ba.drsr.sk

**Slovenia**

Davčni Urad Ljubljana, Tax Office Ljubljana  
Dunajska c.22,  
100 LJUBLJANA  
Tel.: +386 1 474 46 02 or +386 1 474 42 97  
Fax: +386 1 474 43 71

**Spain**

Servicio de recepción de documentos  
Delegación Especial de la AEAT en Madrid  
C/ Guzmán el Bueno, 137  
28071 MADRID  
Tel.: +34- 91 453 94 57 / 91 453 94 51  
Fax: +34- 91 534 30 34  
Información en la web: [www.aeat.es/No residentes/Tributacion de No residentes/Folleto divulgativos](http://www.aeat.es/No residentes/Tributacion de No residentes/Folleto divulgativos).

**Sweden**

Särskilda Skattekontoret  
77183 LUDVIKA  
Tel.: 46- 240 870 00  
Fax: 46- 240 103 40

**United Kingdom**

HM Custom & Excise  
VAT Overseas Repayment Unit  
Custom House  
PO Box 34  
LONDONDERRY BT48 7AE  
Northern Ireland  
Tel.: 44(0) 2871 376200  
Fax: 44(0) 2871 372520  
enq.oru.ni@hmce.gsi.gov.uk

7.º Non EU applicants will have to enclose as well a certificate by means of which they'll have to prove reciprocity for VAT (or similar tax) refund towards spanish businesses in their country.

Moreover, these applicants will have to appoint a representative, with spanish residence, who'll be in charge of all the administrative procedures and tax liabilities and will assume a joint liability in case of wrong refund.

The Tax Agency may ask this representative for a security therefore.

If the applicants are non EU (except Canary Islands, Ceuta and Melilla), they'll have to prove reciprocity for VAT (or similar tax) refund towards spanish businesses in their country.