



**HM CUSTOMS AND EXCISE**  
<http://www.hmce.gov.uk>

## **Notice 723**

# **Refunds of VAT in the European Community for EC and Non-EC businesses**

**June 2003**

**This notice cancels and replaces Notice 723 (December 2000). Details of any changes to the previous version can be found in paragraph 1.1 of this notice.**

### **Further help and advice**

**If you need general advice or more copies of Customs and Excise notices, please ring the National Advice Service on 0845 010 9000. You can call between 8.00 am and 8.00 pm, Monday to Friday.**

**If you have hearing difficulties, please ring the Textphone service on 0845 000 0200.**

**If you would like to speak to someone in Welsh, please ring 0845 010 0300, between 8.00 am and 6.00 pm, Monday to Friday.**

**All calls are charged at the local rate within the UK. Charges may differ for mobile phones.**

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## 1. Introduction

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### 1.1 What is this notice about?

This notice explains the schemes for claiming a refund of VAT incurred in:

**either ...**

European Community (EC) countries if you are established in another EC Member State

**Section**

- 2 - gives an overview of the scheme
- 3 - explains how to claim
- 4 - explains how the refunds are made
- 5 - explains the specific rules for each Member State

**or**

the United Kingdom (UK) if you are established outside the EC

- 6 - gives an overview of the refund scheme in the UK
- 7 - explains how to claim
- 8 - provides more detailed information about receiving a refund of UK VAT

It has been restructured and rewritten to improve readability, but the technical content has not changed from the December 2000 edition.

You can access details of any changes to this notice since June 2003 either on our Internet website at [www.hmce.gov.uk](http://www.hmce.gov.uk) or by telephoning the National Advice Service on 0845 010 9000.

This notice and others mentioned are available both on paper and on our website.

### 1.2 What law applies to this notice?

- |        |   |
|--------|---|
| UK law | <ul style="list-style-type: none"> <li>• Value Added Tax Act 1994, Section 39</li> <li>• VAT Regulations 1995 (1995/2518) Parts XX and XXI</li> </ul> |
| EC law | <ul style="list-style-type: none"> <li>• EC Eighth VAT Directive (79/1072/EEC)</li> <li>• EC Thirteenth VAT Directive (86/560/EEC)</li> </ul>         |

### 1.3 Isle of Man

For VAT purposes, the Isle of Man is treated as part of the UK. VAT is chargeable in the Isle of Man under Manx legislation, which is broadly similar to UK legislation. The schemes described in this notice apply equally to refunds of VAT incurred in the Isle of Man. Any references to the UK in this notice are to be taken to include the Isle of Man.

## 2. Refunds of VAT for EC businesses: Overview of the refund scheme

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### 2.1 What is the scheme for?

If you are registered for VAT in a Member State of the European Community (EC) and you buy goods or services in another Member State of the EC, you may have to pay VAT there. This need not happen if you buy goods for removal from that Member State (dispatches of goods are usually zero-rated), but it may apply if what you buy is used there - for example, if you take part in a trade fair.

You cannot recover VAT paid in another Member State as input tax on your VAT return but you may be able to use this scheme to reclaim it.

### 2.2 Who can use the scheme?

If you are registered for VAT in any of the Member States of the EC, you can use the scheme to reclaim VAT paid in any other Member State, provided that you:

- are not registered, liable or eligible to be registered in the Member State from which you are claiming; **and**
- have no place of business or other residence there; **and**
- do not make any supplies there (other than transport services related to the international carriage of goods, or goods and services where VAT is payable by the person to whom the supply is made - see Section 10 for a list of these services).

### 2.3 Can I reclaim VAT on all the goods and services I buy?

**No.** You cannot use the scheme to reclaim VAT on:

- dispatches of goods - but these will be zero-rated, provided the supplier has the necessary evidence; or
- goods and services, such as hotel accommodation, you have bought for resale, which are for the direct benefit of travellers.

You **can** use the scheme to reclaim VAT on any other supplies used in your business, subject to the normal rules for claiming input tax in that Member State.

#### **But remember**

- the rules for claiming input tax are slightly different in each Member State; and
- each Member State has set a minimum amount that can be refunded.

The rules, which apply in each Member State are set out in Section 5 of this notice.

### 2.4 What about VAT paid on imports from outside the EC to a Member State within the EC?

VAT on goods imported into another Member State can be reclaimed **provided there is no other VAT relief available at import**. But remember this scheme **cannot** be used if you become liable to be registered for VAT in the other Member State as a result of importing goods.

**Importing goods into the UK** - For more information see Notice 702 *Imports* (please ask our National Advice Service, 0845 010 9000, for a paper copy).

**Importing goods into any other Member State** - For more information see the appropriate address in Section 11.

### 2.5 How much can I claim?

There is no maximum amount you can claim but each Member State has set a minimum amount that can be refunded, see Section 5.

### 2.6 Is there a time limit for making a claim?

You **must** make your claim no later than 6 months from the end of the calendar year in which you incurred the VAT for example if you paid the VAT in April 2001 you would have until 30 June 2002 to make your claim. Your claim must cover any VAT you are reclaiming over a period of at least 3 months but it must not be for more than the full calendar year. It can cover less than 3 months if this is all that remains of the calendar year. You can also include items missed on earlier claims as long as they relate to VAT charged in the year of the claim.

### 3. Refunds of VAT for EC businesses: How do I claim?

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#### 3.1 Procedure

Claims are made on a special form, which must be submitted with all the information needed to process the claim. This includes invoices (paragraph 3.6) and if necessary a certificate of status from your tax authority (paragraph 3.3).

#### 3.2 Claim forms

You make your claim on a special form, which is available in all the official languages of the EC. You must fill it in the official language and currency for the Member State where you paid the VAT and send it to the authorities there - addresses are in Section 11 - with proof of the VAT you have paid (paragraph 3.6).

#### 3.3 Certificates of Status

When you make your first claim in any Member State, you must also include a certificate from your own tax authority showing that you are registered for VAT there. When you apply for the certificate, make sure you ask for it to show all the information that the authorities will need to process the claim. For example, if the invoices are made out in your company's trading name, the certificate must show this, as well as the name of the person registered. It must be an original certificate. A photocopy is not acceptable.

#### 3.4 How long is the certificate valid?

You will need a separate certificate for each Member State from which you are claiming. Each certificate is valid for **12 months from its date of issue**. This means that it will cover any claims you make in that State during the year. Once the certificate has expired you will need to send a new one with your next claim.

#### 3.5 UK Certificates of Status

UK traders wishing to make a claim in another Member State can obtain a certificate (Form VAT 66) by writing to the:

National Registration Service  
 VAT 66 Section  
 Deansgate  
 62 - 70 Tettenhall Road  
 Wolverhampton WV1 4TZ

by fax to: 01902 392202  
 or by e-mail to: VAT66@hmce.gsi.gov.uk.

#### 3.6 Must I have proof of the VAT I have paid?

**Yes.** You must have correctly completed invoices, vouchers or receipts from your suppliers showing:

- an identifying number;
- your supplier's name, address and VAT registration number;
- your name and address;
- details of the goods or services supplied;
- the date of supply;
- the cost of the goods or services (excluding VAT);
- the rate of VAT; and
- the amount of VAT charged.

If you have imported goods, you must have the VAT copy of the import entry or other Customs document showing the amount of VAT that you have paid.

**You must provide the originals of all invoices and import documents with your claim. Copies are not acceptable.**

#### 3.7 Must I make the claim myself?

It's up to you. You can prepare and send in your own claim or have this done by an agent. Each Member State has slightly different rules about using agents but your agent will normally need either a **power of attorney or letter of authority before they can act for you.**

## 4. Refunds of VAT for EC businesses: Payment of refund

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### 4.1 When will I be paid?

The authority responsible for payment must pay your refund within 6 months of receiving satisfactory evidence.

### 4.2 Method of payment

Refunds are normally made by credit transfer in the currency of the Member State making the refund. This can either be arranged there or in your own country. **Remember** - you may have to pay bank charges on the transfer and this may be deducted from the amount refunded. If your claim is in order, the invoices showing that you have paid the VAT will be cancelled and returned to you as soon as your claim is authorised for payment.

Some Member States will make refunds by payable order. There is more about the rules for each Member State in Section 5.

### 4.3 Incorrect claims/payment errors

If your claim is found to be incorrect after the refund has been paid, any overpayment will be recovered, normally by deducting it from any subsequent refund.

**All Member States take a very serious view of false claims. Refunds obtained on the basis of a false claim can be recovered, penalties imposed and further refunds suspended.**

### 4.4 Can my claim be refused?

**Yes.** But the appropriate authority must tell you why it has been refused. If this happens you can appeal against the decision using the appeals procedure of that Member State. This means that the normal VAT appeals rules of that Member State on time limits, form of appeal etc will apply. **Your own VAT authority cannot intervene on your behalf.**

There is more about the appeals procedure in each Member State in Section 5.

## 5. Refunds of VAT for EC businesses: How to claim in each Member State

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This section sets out the rules for claiming a refund in each Member State of the EC. The rules for claiming vary across Member States so please make sure you refer to the correct paragraphs.

5.1 Austria

5.2 Belgium

5.3 Denmark

5.4 Finland

5.5 France

5.6 Germany

5.7 Greece

5.8 Republic of Ireland

5.9 Italy

5.10 Luxembourg

5.11 Netherlands

5.12 Portugal

5.13 Spain

5.14 Sweden

5.15 UK

**Warning!** Although every effort has been made to ensure that the information in this section is accurate it is for guidance purposes only; confirmation should be sought from the relevant authority.

**Remember,** you must fill in the claim form in the official language and currency of the Member State where you are making your claim.

### 5.1 Austria

#### Claim forms

VAT refunds can only be applied for by using a specific form; form number U5. You can get these forms and other information about Austrian VAT from the address shown in Section 11.

You must fill in the form in German, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

#### Non-refundable VAT

As well as the supplies listed in paragraph 2.3 you cannot reclaim VAT on:

- entertainment expenses; or
- car hire and petrol.

#### Minimum claim

The minimum amount refundable is €36 for a one-year period and €360 for a quarter or another period less than a year.

#### Time limit for claims

The Austrian tax authorities are **bound by law** to refuse claims which exceed the time limit specified in paragraph 2.6.

#### Method of repayment

You will be paid by a credit transfer to your bank.

#### Using an agent

If you wish to appoint somebody to either represent you as a tax adviser or to receive refunds, a specific mandate must be given to that person.

## Appeals against rejection of claims

After your claim has been checked the cancelled invoices will be returned to you. At the same time you will be notified about whether or not, and to what extent, you will receive a refund. This notification is a formal notice of assessment against which you can appeal. You must appeal within one month of the notice of assessment. The German term for this appeal is *Berufung*.

## 5.2 Belgium

### Claim forms

You can get forms and other information about Belgian VAT from the address shown in Section 11.

You must fill in the form in French or Dutch, using block capitals and in triplicate, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

### Non-refundable VAT

As well as the supplies listed in paragraph 2.3 you **cannot** reclaim VAT on:

- manufactured tobacco;
- alcoholic drinks unless intended for resale or to be provided as part of a supply of services;
- entertainment expenses; or
- accommodation and food and drink for on-the-spot consumption unless the cost is incurred by:
  - staff supplying goods or services away from business premises or
  - a taxable person who supplies it on for a consideration.

In addition, you can only reclaim 50% of VAT incurred on a motor vehicle used wholly, or partly, for passenger transport and on any supplies related to the vehicle.

### Minimum claim

If your claim is for a year it cannot be less than €25 but if your claim is for less than a year it must not be less than €200.

### Method of repayment

You can choose to be paid by:

- credit transfer to a postal account kept in Belgium or abroad by you or your agent; or
- transfer to a bank or other financial institution established in Belgium, which must be:
  - an institution specified in Article 1(2)(1) or Royal Decree No 185 dated 9 July 1935, on banking supervision and the system of security issues; or
  - an undertaking specified in Article 1(2)(3) of the same Royal Decree; or
  - a credit association authorised by the Caisse Nationale de Credit Professionnel; or
  - a "caisse de credit" authorised by the Institut national de Credit Agricole.

If none of these methods of repayment is suitable, you will be paid by postal order or international money order.

### Using an agent

If you are using an agent, you must attach a Power of Attorney to your application.

If the power of attorney is:

- in a form established in a state bound by the Hague Convention of 5 October 1981, it must be annotated as required by that convention; or
- in the form of a private agreement established in Belgium, signatures must be certified by the authorities of the commune or authenticated by a Belgian notary; or
- in any other form, it must be authenticated by your diplomatic or consular agent and the Belgian Ministry of Foreign Affairs.

## Appeals against rejection of claims

You must appeal within two years of the date of the decision to refuse your claim.

Appeal proceedings are begun by serving a writ on the Belgian authority by a “process server”. Appeals are heard by the ordinary civil courts under usual civil procedures.

As an alternative to a formal appeal, you can ask for the decision to be reconsidered by writing to the authority explaining why you feel that your refund should be paid. Although this will not prevent you from making a formal appeal at a later date, it will not suspend the 2-year limit for making such an appeal and so will reduce the time left for making a formal appeal.

### 5.3 Denmark

#### Claim forms

You can get the appropriate Form R 86 1 and other information about Danish VAT from the address shown in Section 11. An instruction booklet (VAV 27) in English, German and French is also available.

You must fill in the form in Danish, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

#### Non-refundable VAT

As well as the supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- entertainment expenses;
- hotel expenses; or
- car rental.

You can only reclaim VAT which a Danish firm could include in its input tax calculations (Turnover Tax law, articles 15 and 16).

#### Minimum claim

If your claim is for less than a year, it must not be less than Dkr 1500, unless it is for the final period of the year. But no claim can be less than Dkr 200.

#### Method of repayment

You will be paid by credit transfer to your bank or postal giro account. You will have to pay the charges for any transfer to an account abroad.

#### Using an agent

If you appoint an agent that person must have specific authority to act for you.

#### Appeals against rejection of claims

You can appeal against a decision by the regional office in Sønderborg to the Central Customs and Tax Administration (Told-og Skattestyrelsen) in Copenhagen.

### 5.4 Finland

#### Claim forms

You can get forms and other information about Finnish VAT from the address shown in Section 11.

You must fill in the form in Finnish or Swedish, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

#### Non-refundable VAT

As well as the supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- business entertainment;
- car hire, fuel and car repairs; or
- motor cycles, caravans, private aircraft and all related supplies.

#### Minimum claim

The minimum amount refundable is €25 for a one year period or the last 3 months of a year; and €200 for a quarter or another period less than a year.

#### Method of repayment

You will be paid by credit transfer to your bank or postal account in Finland, or to your bank account abroad.

## Using an agent

If you use an agent you must attach a letter of authority stating that they are authorised to sign the application for refund and/or to receive the repayment on your behalf.

## Appeals against rejection of claims

Appeals against rejected claims may be made to the Provincial Court of Uusimaa in writing. Petitioners, or their legally authorised representatives, must submit the appeal petition to the Provincial Tax Office within 3 years of the end of the calendar year of the period concerned by the decision.

## 5.5 France

### Claim forms

You can get forms and other information about French VAT from the address shown in Section 11.

You must fill in the form in French, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

### Non-refundable VAT

As well as the supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- housing, hotel accommodation, lodging, entertainment and restaurant expenses;
- passenger transport, and any incidental activities;
- motor fuel (except diesel - you can only reclaim a proportion of the VAT on diesel, and it must be used solely for business purposes);
- goods and services supplied free or at much less than the normal price - except for goods of very low value; or
- services relating to non-deductible goods, such as repairs to cars.

### Minimum claim

If your claim is for a year it must not be less than €25. If your claim is for a 3-month period it must not be less than €200.

### Method of repayment

You will be paid by bank or postal order from La Direction des Services Generaux et de l'Information, 9 Rue D'uzes 75084 PARIS Cedex 02. If you want the payment to be made to your own Member State but have no facilities for bank transfer, you must say on your claim form whether you want to be paid by cash or banker's draft. If you are unsure, ask your bank for advice. If you are repaid in your own Member State you will have to pay the bank charges or costs - mark Box 7 of your claim form "Frais a la charge du beneficiare" ("Costs to be charged to the payee").

## Using an agent

If you appoint an agent they must have specific authority to act on your behalf.

## Appeals against rejection of claims

You can get detailed instructions on French appeals procedures from the Direction Generale des Impots at the address shown at Section 11.

## 5.6 Germany

### Claim forms

You can get forms and other information about German VAT from the address shown in Section 11.

You must fill in the form in German, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

### Non-refundable VAT

As well as the supplies listed in paragraph 2.3 you **cannot** claim on:

- food and accommodation expenses; or
- costs incurred in respect of the travel element for staff vehicles.

In addition, you **can** reclaim VAT on **only**:

- 50% of expenses related to means of transport which are not used **exclusively** for the business; and

- 80% of VAT related to business entertainment. You must provide full details of business entertainment claims. If proof of the amount of hospitality expenditure, or the fact that it was for the purposes of the business cannot be provided, **no** VAT will be refunded.

#### **Minimum claim**

**EC Claimants** - If your claim is for less than a year it must not be less than €200, unless it is for the final period of the year. But no claim can be less than €25.

**Non-EC Claimants** - If your claim is for less than a year it must not be less than €500, unless it is for the final period of the year. But no claim can be less than €250.

#### **Method of repayment**

You will be paid by credit transfer to your bank or postal account, in Germany or abroad.

#### **Using an agent**

If you use an agent they must have authority to act on your behalf.

#### **Appeals against rejection of claims**

You can ask for a review of the decision in writing, or have a statement of appeal put on official record. You must make your appeal to the office that gave the decision **within one month** of receiving written notification of their reasons for refusing. If you were not given a written explanation of the refusal you can appeal up to **a year** after the refusal.

### **5.7 Greece**

#### **Claim forms**

You can get claim forms and other information about Greek VAT from the address in Section 11.

You must fill in the form in Greek, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

#### **Non-refundable VAT**

As well as the supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- non-business supplies;
- food, drink and tobacco products;
- hotel and other accommodation;
- entertainment, hospitality or amusements;
- acquisition, leasing or hire, modification, repair or maintenance of passenger motor vehicles, pleasure boats and private aircraft; or
- transport of taxable persons, or of members of their staff.

#### **Minimum claim**

If your claim is for a 3-month period it must not be less than €200, for November and December **only** the minimum claim is €25. The minimum claim for a full calendar year is also €25.

#### **Method of repayment**

Refunds may be made to duly authorised persons.

The refund may be made either by credit to the applicant's bank account or by direct payment.

#### **Using an agent**

If you appoint an agent to act on your behalf, they will have to submit a Power of Attorney or letter of authority stating that they can make claims and accept monies on your behalf.

#### **Appeals against rejection of claims**

The Greek authorities reserve the right to refuse all or part of a claim, and will duly state the reasons for the refusal to the applicant.

Claimants may appeal against a rejected claim. You can get detailed instructions on Greek appeals procedure from the Ministry of Finance at the address shown in Section 11.

## 5.8 Republic of Ireland

### Claim forms

You can get forms and other information about Irish VAT from the address shown in Section 11.

You must fill in the form in English, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

### Non-refundable VAT

As well as the supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- food and drink;
- hotel and other accommodation;
- personal services;
- entertainment expenses;
- purchase and hire of passenger motor vehicles;
- petrol;
- goods or services used for the purposes of an exempt activity; or
- goods for supply in the Republic of Ireland or for hiring out for use in the Republic of Ireland.

### Minimum claim

If your claim is for a year it must not be less than €200. If it is for a 3-month period it must not be less than €25.

### Method of repayment

You will be paid by payable order (cheque) sent to you by post.

### Using an agent

If you use an agent they must have authority to act on your behalf.

### Appeals against rejection of claims

You can appeal to the Revenue Commissioners and the courts. You must give the Commissioners written notice of your intention to appeal within 21 days of the notification of the refusal. The appeal itself takes the form of a hearing between you and a representative of the Commissioners. You can either put your case yourself or be represented by a solicitor or lawyer. If either you or the Revenue Commissioners disagree with the appeal decision you can make a further appeal against it to the ordinary courts.

## 5.9 Italy

### Claim forms

You can get forms and other information about Italian VAT from the address shown in Section 11.

You must fill in the form in Italian, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

### Non-refundable VAT

As well as the supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- hotel accommodation;
- food and drink;
- travel;
- the acquisition or hire of passenger motor vehicles, aeroplanes, pleasure boats and motorcycles;
- petrol, diesel or other fuels for the above transport; or
- luxury goods such as furs, sparkling wines and oriental carpets.

### Minimum claim

If your claim is for a year it must not be less than €200. If your claim is for a 3-month period it must not be less than €25.

**Method of repayment**

Payment will only be made in lire to an account in your name at an Italian bank or post office.

**Using an agent**

If you use an agent they must have authority to act on your behalf.

**Appeals against rejection of claims**

Orders of refusal issued by the Refund Office can be contested before the Taxation Commission according to the provisions relating to tax disputes. For this purpose it is necessary for the Refund Office to issue an order giving ground, which contains all the particulars of the formal order of refusal document.

**5.10 Luxembourg****Claim forms**

You can get forms and other information about Luxembourg VAT from the address shown in Section 11.

You must fill in the form in French, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

**Non-refundable VAT**

As well as the supplies listed in paragraph 2.3, you cannot claim VAT on:

- recreation or entertainment expenses.

**Minimum claim**

If your claim is for less than a year it must not be less than €200, unless it is for the final period of the year. But no claim can be less than €25.

**Method of repayment**

You can choose to be paid either in Luxembourg or in your own Member State, by credit transfer, cheque or money order.

**Using an agent**

If you use an agent they must have authority to act on your behalf.

**Appeals against a rejection of your claim**

You can either make a statement of appeal to the tax authorities or institute judicial appeal proceedings in the civil courts. If you go to court, you must serve notice of the proceedings on the Director of the Administration de l'Enregistrement et des Domaines within 3 months of the date of the notification of refusal.

**5.11 Netherlands****Claim forms**

You can get forms and other information about Dutch VAT from the address shown in Section 11.

You must fill in the form in Dutch (in practice, claim forms completed in English, French or German are also accepted by the tax authorities), using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

**Non-refundable VAT**

As well as the supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- food and drink for on-the-spot consumption in hotels, cafes, restaurants, boarding houses and similar establishments supplied to persons staying only a short time;
- goods and services used to maintain a certain status, such as luxuries, amusements or entertainment;
- goods or services to be used as business or other gifts to people who would not be able to deduct all or most of the turnover tax on them if it had been charged to them; or
- goods or services to be used to make supplies to your staff of:
  - housing;
  - wages in kind;
  - sport and recreation facilities;
  - private transport; or

- any other supplies for their personal use, except for supplies of food and drink.

### **Minimum claim**

If your claim is for less than a year it must not be less than €200, unless it is for the final period of the year. But no claim can be less than €25.

### **Method of repayment**

You will be paid either by credit transfer to your bank in the Netherlands or abroad or, if you ask, by postal order.

### **Using an agent**

If you use an agent they must have authority to act on your behalf.

### **Appeals against rejection of claims**

If your claim is refused you have the right to lodge an appeal to the VAT authorities **within six weeks** after the decision. In the event of an unfavourable decision by the tax office, you may appeal **within 6 weeks** to the Tax Chamber of the District Court of Appeal.

## **5.12 Portugal**

### **Claim forms**

You can get forms and other information about Portuguese VAT from the address shown in Section 11. Forms are also available from specialist stationers' shops, bookshops of the National Press and offices of the Public Treasury.

You must fill in the form in Portuguese, using block capitals and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

### **Non-refundable VAT**

As well as those supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- the supply, manufacture, importation or hire of a private vehicle;
- the purchase of petrol (gas oil is allowed at 50% of the tax paid);
- transport, business trips, or tolls;
- accommodation, food, drinks, tobacco or entertainment; or
- amusements or luxuries.

### **Minimum claim**

If your claim is for less than a year it must not be less than €159.62, unless it is for the final period of the year. But no claim can be less than €19.95.

### **Method of repayment**

Payment will be made by payable order, made out to the applicant, or by transfer to an account of a bank in Portugal, where the claimant completes Section 6 on the form.

In cases where the refund entails charges for the transfer of funds, these shall be deducted from the amount to be refunded.

### **Using an agent**

If you use an agent they must have authority to act on your behalf.

### **Appeals against rejection of claims**

Decisions relating to the refusal of a refund will state the reasons for the refusal, and be notified to the applicant. You can get information about the appeals procedure in Portugal from the address shown in Section 11.

## **5.13 Spain**

### **Claim forms**

You can get forms and other information about Spanish VAT from the address shown in Section 11.

You must fill in the form in Spanish, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

**Non-refundable VAT**

As well as those supplies listed in paragraph 2.3, you **cannot** claim VAT on:

- accommodation, meals and travel expenses (unless deductible for Personal and Corporate Income Tax purposes);
- entertainment expenses; or
- car hire and fuel (unless used exclusively for business activities).

**Minimum claim**

If your claim is for a 3-month period it must not be less than €201.34. But no claim can be less than €25.34.

**Method of repayment**

You will be paid by cheque or money order.

**Using an agent**

If you use an agent they must have authority to act on your behalf.

**Appeals**

You can get detailed instructions on Spanish appeals procedure from the address shown in Section 11.

**5.14 Sweden****Claim forms**

You can get forms and other information about Swedish VAT from the address shown in Section 11.

Application forms and instructions are also obtainable from the Swedish Embassy in London.

You must fill in the form in Swedish or English, using block capitals, and send it back to the address shown. Remember to include your supporting documents and certificate (Section 3).

**Non-refundable VAT**

As well as those supplies listed in paragraph 2.3, you cannot claim VAT on:

- entertainment expenses;
- transport (unless used exclusively for business activities); or
- car hire (50% of VAT can be recovered if used exclusively for business).

**Minimum claim**

If the claim covers a period of three months, the minimum claim is SEK 2,000. If it is for a year, the claim must be not be less than SEK 250.

**Method of repayment**

Payment will be made by either postal giro in Sweden, to a bank account in Sweden or abroad or to the claimant in Sweden or abroad.

**Using an agent**

If you use an agent they must have authority to act on your behalf.

**Appeals**

Appeals against rejected claims should be lodged with the tax authorities at the address shown in Section 11 within 2 months of receipt of its decision.

**5.15 United Kingdom****Claim forms**

Forms are available from our HM C&E National Advice Service (0845 010 9000) or from the address shown in Section 11. Main exhibition centres also hold stocks of these forms.

The form must be completed in English, using block capitals and returned to the address shown accompanied by the supporting documents and certificate (Section 3). In order to ensure fair treatment for all claimants applications are dealt with on a "first come, first served" basis.

**Time limits**

Please note that the time limit for submission of claims (see paragraph 2.6) is applied strictly.

## Non-refundable VAT

VAT **cannot** be claimed on the following:

- non-business supplies. However, if a supply covers both business and non-business use, VAT can be reclaimed on the business element of the supply;
- any supply used or to be used to make a supply in the United Kingdom;
- the supply or importation of most ordinary business cars. Only 50% of the VAT incurred on the hire or lease of a car for mixed business and private purposes is allowed;
- certain second-hand goods, for example, cars and antiques for which no tax invoices will be issued;
- all business entertainment/hospitality expenses; or
- goods and services, such as hotel accommodation, you have bought for resale which are for the direct benefit of travellers.

## Minimum claim

If a claim covers a period of less than 1 year the minimum claim is £130, except when the claim covers the last quarter of the calendar year. The minimum claim is then £16. If the claim covers the period of one year, £16 is the minimum claim.

## Method of payment

Payment can be made directly to your own bank through:

- SWIFT (Society for Worldwide Inter-Bank Financial Telecommunications);
- to a UK bank; or
- by Payable Order in sterling directly to yourself or to your appointed agent.

As payment by SWIFT is faster, less expensive and more secure, you are encouraged to use this method of payment. If you opt for payment by SWIFT you must ensure that you provide the following information, together with a copy of a bank credit slip:

- bank account number;
- currency of account;
- bank identification code;
- bank account name;
- bank name;
- bank address.

## Payments to bank accounts will be made in the currency of the payee, unless otherwise specified.

If you opt for payment by Payable Order you should cash it at your own bank. Payable Orders are computer generated and, unlike cheques, they are not signed. They should **not** be returned to HM Customs and Excise for encashment.

## Using an agent

If you appoint an agent to act on your behalf they will have to submit to Customs a Power of Attorney or letter of authority stating that they can make claims and accept monies on your behalf.

The following is an example of the format of a letter of authority, which is acceptable to Customs:

<p>"I [name and address of claimant] hereby appoint [name and address of agent] to act on my behalf in connection with any claims I make to Her Britannic Majesty's Commissioners of Customs and Excise under the Value Added Tax Regulations 1995 as from time to time amended or replaced. Any repayment of VAT to which I am entitled pursuant to any such claim made on my behalf by my above named agent shall be paid to [name and address of payee].</p>
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Date	Signed	[by the claimant]"
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## Appeals against rejection of claims

If the claim is rejected you may wish to appeal against this decision. You can:

### Either

appeal directly to an independent VAT and Duties Tribunal **within 30 days** of the date of the letter telling you of the refusal.

**Or,**

if you think that there is additional relevant information to be considered of which Customs were previously unaware, you can ask them to reconsider their decision and extend the time for making an appeal. If Customs allow an extension but do not change their decision you have a **further 21 days** from the date of that decision to appeal to the Tribunal.

Information (about the appeals procedure) and relevant forms are available from our HM C&E National Advice Service (0845 010 9000) or:

The VAT and Duties Tribunals  
15 - 19 Bedford Avenue  
London  
WC1B 3AS

Tel: (020) 7631 4242  
Fax: (020) 7436 4150/4151

## 6. Refunds of VAT in the UK for non-EC businesses: Overview of the refund scheme

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### 6.1 What is the scheme for?

If you are registered for business purposes in a country, which is not a Member State of the EC and you buy goods or services in the UK, you may have to pay VAT. This need not happen if you buy goods for export, but it may apply if what you buy is used in the UK - for example, if you take part in a trade fair.

If you are not registered for VAT in the UK you cannot treat this VAT as input tax, but you may be able to use this scheme to reclaim VAT charged on imports into the UK or purchases of goods and services used in the UK.

### 6.2 Who can use the scheme?

If you are registered for business purposes in a non-EC country, you can use the scheme to reclaim VAT paid in the UK, provided that you:

- are not registered, liable or eligible to be registered for VAT in the UK; you will find more about this in Notice 700/1 *Should I be registered for VAT?* available free of charge from our National Advice Service (0845 010 9000);
- have no place of business or other residence in the EC; and
- do not make any supplies in the UK (other than transport services related to the international carriage of goods, or services where VAT is payable by the person in the UK to whom the supply is made). These services are listed in Section 10.

It is a condition of the scheme that your own country allows similar concessions to UK traders in respect of its own turnover taxes. But your claim will only be refused on these grounds if your own country has a scheme for refunding these taxes, but refuses to allow UK traders to use it.

#### 6.2.1 VAT Retail Export Scheme

There is also a VAT Retail Export Scheme which allows non-EC visitors a refund of VAT on certain goods that they buy in the EC. For more details of the Scheme (as it operates in the UK) see Notice 704 *VAT Retail Exports*. available from our National Advice Service (0845 010 9000).

### 6.3 Can I reclaim VAT on all the goods and services I buy?

**No.** You cannot use the scheme to reclaim VAT on:

- non-business supplies. However, if a supply covers both business and non-business use, VAT can be reclaimed on the business element of the supply;
- any supply used or to be used to make a supply in the United Kingdom;
- the supply or importation of most ordinary business cars. Only 50% of the VAT incurred on the hire or lease of a car for mixed business and private purposes is allowed;
- certain second-hand goods, such as cars and antiques for which no tax invoice will be issued;
- all business entertainment/hospitality expenses;
- export of goods - but these will be zero-rated, provided the supplier has the necessary evidence; or
- goods and services, such as hotel accommodation, you have bought for resale which are for the direct benefit of travellers.

### 6.4 What about VAT paid on imports?

If you have to arrange for goods to be imported into the UK you can reclaim any VAT due, **provided there is no other VAT relief available at import**. But you must remember that you will not be able to use the scheme if, as a result of importing the goods, you become liable to register for VAT in the UK. If you are importing goods into the UK you will find more about this in VAT Notice 702 *Imports* available from our National Advice Service (0845 010 9000).

### 6.5 How much can I claim?

There is no maximum amount you can claim but the UK has set minimum claim amounts that can be refunded.

Your claim should cover any VAT you are reclaiming over a period of at least three months but not more than the full prescribed year. When your claim is for a period covering less than twelve months the total amount of VAT claimed must not be less than £130. The claim can cover less than three months if this is all that remains of the prescribed year. In that case, or when the claim is for the full twelve months of the prescribed year, the amount of VAT claimed must not be less than £16. You can also include items missed on earlier claims as long as they related to VAT charged in the year of the claim.

#### **6.6 Is there a time limit for making a claim?**

You **must** make any claim no later than six months after the end of the “prescribed year” in which you incurred the VAT. The prescribed year is the twelve months from 1 July to 30 June of the following calendar year, so you must make your claim no later than 31 December. **Please note that, to ensure fair treatment for all claimants, claims are dealt with on a “first come, first served” basis and that the time limit is applied strictly.**

## 7. Refunds of VAT in the UK for non-EC businesses: Claiming UK VAT

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### 7.1 Claim form

You make your claim on a special form, which is available from:

HM Customs and Excise  
 VAT Overseas Repayments Unit  
 Custom House  
 PO Box 34  
 Londonderry  
 BT48 7AE  
 Northern Ireland

You must fill in the form in English, using block capitals, and send it back to the above address with proof of the VAT you have paid (paragraph 7.4).

### 7.2 Certificate proving proof of business activity

When you make your first claim you must also include a certificate from the official authority in your own country showing that you are registered for business purposes in that country. When you apply for the certificate, make sure you ask for it to show all the information that the UK authorities will need to process your claim. For example, if the invoices are made out in your company's trading style, the certificate must show this as well as the name of the person registered.

The certificate must contain:

- the name, the address and official stamp of the authorising body;
- your own name and address;
- the nature of your business; and
- your business registration number.

**It must be an original certificate, a photocopy is not acceptable.**

### 7.3 How long is the certificate valid?

Each certificate is valid for twelve months from its date of issue and will cover any claims you make during that year. Once the certificate has expired you will need to send a new one with your next claim. (Note: An American certificate, Form 6166, can be obtained from the IRS Certificate Unit in Philadelphia.)

### 7.4 Must I have proof of the VAT I have paid?

**Yes.** You must have correctly completed invoices, vouchers or receipts from your suppliers showing:

- an identifying number;
- your supplier's name, address and VAT registration number;
- your name and address;
- details of goods or services supplied;
- the date of supply;
- the cost of the goods or services (excluding VAT);
- the rate of VAT; and
- the amount of VAT charged.

If the value of a supply is £100 or less (including VAT), the invoice need only show:

- your supplier's name, address and VAT registration number;
- the date of supply;
- details of goods or services supplied;
- the cost of the goods or services (including VAT); and
- the rate of VAT.

If you have imported goods, you must have the VAT copy of the import entry or other Customs document showing the amount of VAT that you have paid.

**You must provide the originals of all invoices and import documents with your claim. Copies are not acceptable.**

### **7.5 Must I make the claim myself?**

It's up to you. You can prepare and send in your own claim or have this done by an agent. Your agent will need either a Power of Attorney or letter of authority before acting for you, and receive money on your behalf.

The following is an example of the format of a letter of authority, which is acceptable to Customs:

"I [name and address of claimant] hereby appoint [name and address of agent] to act on my behalf in connection with any claim I make to Her Britannic Majesty's Commissioners of Customs and Excise under the Value Added Tax Regulations 1995 as from time to time amended or replaced. Any repayment of VAT to which I am entitled pursuant to any such claim made on my behalf by my above named agent shall be paid to [name and address of payee].

Date                      Signed                      [by the claimant]"

## 8. Refunds of VAT in the UK for non-EC businesses: Receiving a refund of UK VAT

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### 8.1 When will I be paid?

The refund will be made within six months of receiving a satisfactory claim. If your claim is in order, the invoices showing that you have paid the VAT will be cancelled and returned to you as soon as your claim is authorised for payment. If you have a query about a claim you have made please contact the UK VAT Overseas Repayment Unit (for details see Section 9).

**Warning!** If your claim is found to be incorrect after the refund has been paid, any overpayment will normally be deducted from your next refund.

**The UK authorities take a very serious view of false claims. Refunds obtained by means of a false claim can be recovered, and penalties may be imposed.**

### 8.2 Method of Payment (see Section 5.15)

### 8.3 Can my claim be refused?

**Yes.** But you will be told why it has been refused. If this happens you can:

#### **Either**

appeal against the decision using the VAT and Duties Tribunals appeal procedure that operates in the UK. You must serve a Notice of Appeal at the VAT and Duties Tribunals **within 30 days of the date of the letter** telling you of the refusal.

#### **Or**

If you think that there is additional relevant information to be considered of which Customs were previously unaware, you can first ask the Commissioners of Customs and Excise to reconsider their decision and extend the time for making an appeal. If Customs allow an extension, but do not change that decision, you then have **a further 21 days from the date of that decision** to appeal to the Tribunals.

You can get information about making appeals and the relevant forms from the HM C&E National Advice Service (0845 010 9000) or:

The VAT and Duties Tribunals  
15 - 19 Bedford Avenue  
London  
WC1B 3AS

Tel: (020) 7631 4242

Fax: (020) 7436 4150/4151

**9. Where can I get more information about the schemes?**

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For general information about the schemes please contact our HM C&E National Advice Service on 0845 010 9000 (callers from outside the UK should call +44 208 929 0152).

If you have a query about a claim you have sent to the UK VAT Overseas Repayment Unit please contact:

HM Customs and Excise  
VAT Overseas Repayments  
8th/13th Directive  
Custom House  
PO BOX 34  
Londonderry  
Northern Ireland  
BT48 7AE

Tel: +44 (0) 2871 376200

Fax: +44 (0) 2871 372520

E-mail: [enq.oru.ni@hmce.gsi.gov.uk](mailto:enq.oru.ni@hmce.gsi.gov.uk)

## **10. Services supplied where received, as listed in the Value Added Tax Act 1994, Schedule 5**

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(Referred to in paragraph 2.2 and 6.2)

Overseas traders making supplies of these services, where VAT becomes payable by the person receiving them, are not prevented (because they have made these supplies) from claiming a refund of VAT under this scheme.

1. Transfers and assignments of copyright, patents, licences, trademarks and similar rights.
2. Advertising services.
3. Services of consultants, engineers, consultancy bureaux, lawyers, accountants and other similar services; data processing and provision of information (but excluding from this head any services relating to land).
4. Acceptance of any obligation to refrain from pursuing or exercising, in whole or in part, any business activity or any such rights as are referred to in paragraph 1 above.
5. Banking, financial and insurance services (including reinsurance but not including the provision of safe deposit facilities).
6. The supply of staff.
7. The letting on hire of goods other than means of transport.
8. The services rendered by one person to another in procuring for the other any of the services mentioned in paragraphs 1 to 7 above.
9. Any services not of a description specified in paragraphs 1 to 8 above when supplied to a recipient who is registered under this Act.
10. Section 8(1) shall have effect in relation to any service -
11. which are of a description specified in paragraph 9 above; and
12. whose place of supply is determined by an order under Section 7(11) to be in the United Kingdom.

as if the recipient belonged in the United Kingdom for the purposes of Section 8(1)(b).

## 11. Addresses of VAT repayment units in EC Member States

(Referred to in paragraph 2.4 and Section 3)

<b>Austria</b>	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
<b>Belgium</b>	Dutch: Centraal BTW-kantoor voor buitenlandse belasting-plichtigen Terruggaven Zaveltoeren - 25ste verdieping Stevensstraat, 7 1000 BRUSSEL Tel: +32-2 5525977 or 5525982 Fax: +32-2 5525542
	French: Bureau Central de TVA pour assujettis étrangers Remboursement Tour Sablon - 25 eme étage Rue Stevens, 7 B-1000 BRUXELLES Tel: +32-2 5525977 or 5525982 Fax: +32-2 552 5542
<b>Denmark</b>	Told- og Skatteregion Sønderborg Hilmar Finsens Gade 18 DK6400 SØNDERBORG Tel: +45-74 12 73 00 Fax: +45-74 42 28 09
<b>France</b>	Direction Générale des Impôts Service de remboursements de la TVA aux assujettis établis a l'étranger Centre des Non-Résidents 10, Rue d'Uzès 75080 - PARIS Cedex 02 Tel: +33-1 44822540 / 44822541 Fax: +33 1 40410536
<b>Finland</b>	Uudenmaan verovirasto Yritsverotoimisto PL 34 00521 VEROTUS Tel: +358 20 466017 Fax: +358 973 114392
<b>Germany</b>	Bundesamt für Finanzen Friedhofstrasse 1 53225 BONN Tel: +49 228 4060 Fax: +49 228 406 2661
<b>Greece</b>	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

<b>Ireland</b>	The Revenue Commissioners VAT Repayment Section Government Buildings ENNIS County Clare Tel: +353-65 68 412 00 Fax:+353-65 68 403 94
<b>Italy</b>	Agenzia delle Entrate Centro Operativo di Pescara Team rimborsi IVA ai non residenti Via Rio Sparto No 21 65100 Pescara Tel: +3985 577 2359/2318/2380 Fax: +3985 577 2325 E-mail: centrooperativo.pescara.ivanonresidenti@agenziaentrate.it
<b>Luxembourg</b>	Administration de l'Enregistrement et des Domaines Bureau d'imposition XI 17 Avenue Guillaume BP 31 2010 – LUXEMBOURG Tel: +352 44 905455 (Bureau XI) or +352-44 9051 (switchboard) Fax: +352-25 07 96
<b>Netherlands</b>	Belastingdienst/Particulieren / Ondernemingen Buitenland Postbus 2865 6401 DJ HEERLEN Tel: +31-45 577 9500 Fax: +31-45 573 6684
<b>Portugal</b>	Direcção-Geral das Contribuições e Impostos Direcção de Serviços de Reembolsos do IVA Avenida João XXI Apartado 8220 1802 LISBOA Codex Tel: +351 217 610582/3/5 Fax: +351 21 793 8133
<b>Spain</b>	Delegación Especial de Madrid de la Agencia Estatal de Administración Tributaria Dependencia Regional de Gestión Sección de Regimenes Especiales C/. Guzmán el Bueno,139, Planta 1a 28071 MADRID Tel: + 34-91 582 67 39 Fax:+ 34-91 582 67 57
<b>Sweden</b>	Särskilda Skattekontoret 77183 LUDVIKA Tel: +46-240 870 00 Fax: +46-240 103 40
<b>United Kingdom</b>	HM Customs & 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 E-mail: enq.oru.ni@hmce.gsi.gov.uk

## **Do you have any comments?**

We would be pleased to receive any comments or suggestions you may have about this notice. Please write to:

**HM Customs and Excise  
EU Division  
1st Floor West, New Kings Beam House  
22 Upper Ground  
London  
SE1 9PJ**

## **If you have a complaint or suggestion**

If you have a complaint please try to resolve it on the spot with our officer. If you are unable to do so, or have a suggestion about how we can improve our service, you should contact one of our Regional Complaints Units. You will find the telephone number under 'Customs and Excise - complaints and suggestions' in your local telephone book. Ask for a copy of our code of practice 'Complaints and putting things right' (Notice 1000). You will find further information on our website at <http://www.hmce.gov.uk>.

If we are unable to resolve your complaint to your satisfaction you can ask the Adjudicator to look into it. The Adjudicator, whose services are free, is a fair and unbiased referee whose recommendations are independent of Customs and Excise.

You can contact the Adjudicator at:

**The Adjudicator's Office  
Haymarket House  
28 Haymarket  
LONDON  
SW1Y 4SP**

**Phone: (020) 7930 2292  
Fax: (020) 7930 2298  
E-mail: [adjudicators@gtnet.gov.uk](mailto:adjudicators@gtnet.gov.uk)  
Internet: <http://www.adjudicatorsoffice.gov.uk/index.htm>**