

Attachment

List of non-EU-countries from which applications for refund of input VAT may be submitted:

Andorra	Lebanon
Antigua and Barbuda	Liberia
Bahamas	Libya
Bahrain	Liechtenstein
Bermudas	Macao
Brunei - Darussalam	Macedonia
Canada	Maldives
Cayman Islands	Monaco
Gibraltar	Norway
Greenland	Oman
Grenada	Qatar
Guernsey	Salomon Islands
Hong Kong (VR China)	San Marino
Iceland	Saudi Arabia
Iran	St. Vincent
Israel	Swaziland
Jamaika	Switzerland
Japan	United Arab Emirates
Jersey	United States of America
Korea, People's Republic	Vatican City State
Korea, Republic	Virgin Island (British)
Kuwait	

List of EU Countries (Community Territory):

Austria	Ireland
Belgium	Italy
Denmark	Luxembourg
Finland	Netherlands
France	Portugal
Germany	Spain
Great Britain	Sweden
Greece	
Cyprus (from 1 May 2004)	Lithuania (from 1 May 2004)
Czech Republic (from 1 May 2004)	Malta (from 1 May 2004)
Estonia (from 1 May 2004)	Poland (from 1 May 2004)
Hungary (from 1 May 2004)	Slovakia (from 1 May 2004)
Latvia (from 1 May 2004)	Slovenia (from 1 May 2004)