

# HOW TO RECLAIM EU VAT

EU VAT INFORMATION

**UKTraining**



# SEMINAR HANDOUT

## How to Reclaim EU VAT

**Note:** This document is provided for guidance purposes only. Always refer to the Tax authority in individual member states for the most up-to-date information.

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# VALID VAT INVOICE

It is important to know the information that must be on a VAT invoice in order for it to be valid. This is necessary both when producing a VAT invoice and also when receiving a VAT invoice and reclaiming the VAT.

The following must appear on a valid VAT invoice...

1. Customer's name and address

2. Supplier's name and address

3. Sequential invoice number

**Invoice**

Invoice No: 31456

ABC Ltd  
ABC Limited, 5 Muckcross Road, Kerry, Ireland

IE 3T54664S

XYZ Ltd  
31 Shepherds Avenue  
South Cerney  
GL6 1AZ

Date: 12.2.12  
Tax Point: 1.2.12

Description	Qty	Rate (€)	Net (€)	Vat Rate (%)	Vat (€)
Office Services	16 days	200.00	3200.00	23	736.00

Sub Total 3200.00  
VAT 736.00  
**TOTAL 3936.00**

4. VAT registration number

5. Tax point and date of issue

7. The net amount, the VAT rate and VAT amount

8. Gross amount

6. Description of the supply, the quantity and unit price

# VALID SIMPLIFIED INVOICE

If the value of the supply is less than £250 / €100, a simplified invoice may be issued. This requires less detailed information than a full VAT invoice, but must still meet strict criteria.

The following must appear on a valid simplified invoice...

**1. Supplier details - name, address, VAT registration number**

**2. Date of issue / Time of supply**

**3. Identification of types of goods/ services**

**4. VAT amount payable (or information required to calculate)**

**5. VAT rate**

**EIRE Gas**  
23 Park Street,  
Dublin, Ireland

VAT 5E34568P

**Receipt**

Cashier 010  
18/8/2017 : 11:46

Pump 2 Unleaded  
32.721 @ €1.399

43.35

43.35

VAT Summary

VAT Rate	Ex VAT	VAT	Inc VAT
23.00%	35.24	8.11	43.35

THANK YOU  
DRIVE CAREFULLY



# AUSTRIA

AT



## Local name for VAT

Mehrwertsteuer / Umsatzsteuer  
MwSt. / USt.

## Standard Rate of VAT

20% (Since January 1984)

## Reduced Rate of VAT

13% - Domestic flights, entrance to sporting events, agricultural supplies, wine production.

10% - Basic foodstuffs, hotel accommodation, water supplies, pharmaceutical products, public transport, newspapers and periodicals, printed books, pay and cable TV, TV licence, social services, public refuse collection, restaurants (excluding all beverages), admission to cultural events.

## VAT number structure

U99999999  
1 block of 9 characters

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"  
L: A letter

## Tax Authority's Contact Details

Address: Finanzamt Graz-Stadt  
Conrad von Hötzendorf-Straße  
14 - 18  
A - 8018 Graz

Telephone Number: 0043 316 881 538000

# BELGIUM

BE



## Local name for VAT

Dutch: Belasting over de toegevoegde waarde - BTW  
French: Taxe sur la Valeur Ajoutée - TVA  
German: Mehrwertsteuer - MWSt

## Standard Rate of VAT

21% (Since January 1996)

## Reduced Rate of VAT

12% - Restaurants, some foodstuffs

6% - Some foodstuffs, soft drinks, books, water, pharmaceuticals, medical, books, newspapers, cultural and entertainment events, hotels, some motor vehicles

## VAT number structure

0999999999  
1 block of 10 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Bureau Central de TVA pour les assujettis étrangers -  
Remboursement  
Rue des Palais (5<sup>e</sup> étage)  
1030 Bruxelles - Schaerbeek  
Belgique

Telephone Number: +32(0)257 / 740 40

Email: [vat.refund.bcae@minfin.fed.be](mailto:vat.refund.bcae@minfin.fed.be)

# BULGARIA

BG



## Local name for VAT

Данък върху добавената стойност (Danăk vărhu dobavenata stojnost)  
ДДС

## Standard Rate of VAT

20% (Since January 1999)

## Reduced Rate of VAT

9% - Hotels

## VAT number structure

999999999 or 9999999999  
1 block of 9 digits or 1 block of 10 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*\*\*"  
L: A letter

## Tax Authority's Contact Details

Address: Territorial Directorate of the National Revenue Agency - Sofia  
21, Aksakov Str.  
1000 Sofia  
Bulgaria

# CROATIA



HR

## Local name for VAT

Porez na dodanu vrijednost  
PDV

## Standard Rate of VAT

25% (Since March 2012)

## Reduced Rate of VAT

13% - Some foodstuffs, water supplies, hotel accommodation, restaurants, certain bars cafes and nightclubs, some alcoholic beverages, newspapers, periodicals, tickets for concerts cinemas

5% - Some foodstuffs, pharmaceutical products, some medical equipment, books

## VAT number structure

99999999999

1 block of 11 characters

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: The Ministry of Finance - Tax Administration  
Zagreb Regional Office  
Avenija Dubrovnik 32  
10 000 ZAGREB

# CYPRUS

CY



## Local name for VAT

Φόρος Προστιθέμενης Αξίας (Fóros Prastithémenes Axías)  
ΦΠΑ

## Standard Rate of VAT

19% (Since January 2014)

## Reduced Rate of VAT

9% - Hotels, restaurants, some passenger transport

5% - Foodstuffs, books, pharmaceuticals, medical, some passenger transport,  
newspapers, admission to cultural entertainment and sporting events

## VAT number structure

99999999L

1 block of 9 characters

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*\*\*"  
L: A letter

## Tax Authority's Contact Details

Address: Ministry of Finance  
Department of Customs  
VAT Services  
CY -1471  
Nicosia

Telephone Number: +357 2260 1845

Email Address: [operations@vat.mof.gov.cy](mailto:operations@vat.mof.gov.cy)

# CZECH REPUBLIC

CZ



## Local name for VAT

Daň z přidané hodnoty  
DPH

## Standard Rate of VAT

21% (Since January 2013)

## Reduced Rate of VAT

15% - Foodstuffs, medical, some passenger transport, newspapers, admission to cultural sporting and entertainment events, hotels

10% - Certain foodstuffs, pharmaceutical products, books, newspapers, periodicals

## VAT number structure

99999999 or 999999999 or 9999999999  
1 block of either 8, 9 or 10 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Tax Office for Prague  
1 Štěpánská  
28 112 33  
PRAHA 1  
The Czech Republic

Telephone Number: +420 224 041 111

Email Address: [podatelna@pr1.pm.ds.mfcr.cz](mailto:podatelna@pr1.pm.ds.mfcr.cz)

# DENMARK

DK



## Local name for VAT

Meromsætningsafgift  
moms

## Standard Rate of VAT

25% (Since January 1992)

## Reduced Rate of VAT

0% - Newspapers and journals

## VAT number structure

99 99 99 99  
4 blocks of 2 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Danish Tax and Customs Administration  
Tax Region Southern Denmark  
Foreign Affairs - VAT Refunds  
Pionér Allé 1  
6270 Tønder  
Denmark

Telephone Number: +45 7238 0440

Email Address: emomsrefusion@skat.dk

# ESTONIA

EE



## Local name for VAT

käibemaks  
Km

## Standard Rate of VAT

20% (Since July 2009)

## Reduced Rate of VAT

9% - Books, pharmaceuticals, medical, hotels, newspapers, periodicals  
0% - Some passenger transport

## VAT number structure

999999999  
1 block of 9 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*\*"  
L: A letter

## Tax Authority's Contact Details

Address: International Taxation Division  
Endla 8  
Tallinn 15177  
Estonia

Telephone Number: +372 676 1187  
Email Address: vatrefund@emta.ee



# FINLAND



FI

## Local name for VAT

Finnish: Arvonlisävero - ALV  
Swedish: Mervärdesskatt - Moms

## Standard Rate of VAT

24% (Since January 2013)

## Reduced Rate of VAT

14% - Foodstuffs, restaurants

10% - Books, pharmaceuticals, passenger transport, newspapers, admission to cultural sporting and entertainment events, hotels, domestic transport

## VAT number structure

99999999  
1 block of 8 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Uusimaa Corporate Tax Office  
P.O. Box 34  
00052 VERO  
Finland

Telephone Number: +358 20 697 063

# FRANCE



FR

## Local name for VAT

Taxe sur la valeur ajoutée  
TVA

## Standard Rate of VAT

20% (Since January 2014)

## Reduced Rate of VAT

10% - Pharmaceuticals, passenger transport, hotels, restaurants, some foodstuffs  
5.5% - Medical, some foodstuffs, eBooks, books, admission to cultural sporting and entertainment events  
2.1% - Some newspapers, some pharmaceuticals

## VAT number structure

XX 999999999  
1 block of 2 characters, 1 block of 9 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*\*\*"  
L: A letter

## Tax Authority's Contact Details

Address: Service de Remboursement de la TVA  
10, rue du Centre  
TSA 60015  
93465 NOISY-LE-GRAND CEDEX  
France

Telephone Number: +33 1 57 33 84 00

Email: [sr-tva.dresg@dgfip.finances.gouv.fr](mailto:sr-tva.dresg@dgfip.finances.gouv.fr)

# GERMANY

DE



## Local name for VAT

Mehrwertsteuer / Umsatzsteuer  
MwSt. / USt.

## Standard Rate of VAT

19% (Since January 2007)

## Reduced Rate of VAT

7% - Some foodstuffs, books, medical, passenger transport, newspapers, admission to cultural and entertainment events, hotels

## VAT number structure

999999999  
1 block of 9 characters

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Telephone Number: +49-(0)228-406-1200

Email Address: [vorsteuerverguetung@steuerlichesinfo-center.de](mailto:vorsteuerverguetung@steuerlichesinfo-center.de)

# GREECE



EL

## Local name for VAT

Φόρος Προστιθέμενης Αξίας (Fóros Prastithémenes Axías)  
ΦΠΑ.

## Standard Rate of VAT

24% (Since June 2016)

## Reduced Rate of VAT

13% - Foodstuffs, some pharmaceuticals, medical, hotel accommodation

6% - Books, newspapers, some pharmaceuticals

## VAT number structure

999999999  
1 block of 9 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Ministry of Finance,  
Directorate General of Tax and Customs Issues  
14th VAT Directorate  
VAT Repayments Section  
Sina str. 2- 4  
10672 Athens  
Greece

Telephone Number: 00302103644960

Email Address: d14-ctm@otenet.gr

# HUNGARY

HU



## Local name for VAT

általános forgalmi adó  
ÁFA

## Standard Rate of VAT

27% (Since January 2012)

## Reduced Rate of VAT

18% - Certain foodstuffs, hotels

5% - Books, pharmaceuticals, medical, newspapers, certain foodstuffs

## VAT number structure

99999999  
1 block of 8 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Adó-és Pénzügyi Ellenőrzési Hivatal  
(Dept. for Foreign Affairs)  
Pf. 138  
1410 Budapest  
Hungary

Telephone Number: +36 1 461 3300

# IRELAND



IE

## Local name for VAT

Value Added Tax - VAT  
Irish: Cáin Bhreisluacha - CBL.

## Standard Rate of VAT

23% (Since January 2013)

## Reduced Rate of VAT

13.5% - Medical, certain foodstuffs, photography services, short term hire of certain passenger vehicles  
9% - Newspapers, admission to cultural sporting and entertainment events, hotels, restaurants (excluding all beverages), certain foodstuffs  
4.8% - Certain foodstuffs  
0% - Books, medical products, children's clothing,

## VAT number structure

9S99999L  
1 block of 8 characters

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Office of the Revenue Commissioners  
Collector General Division  
VAT Repayments Section  
River House  
Charlotte Quay  
Limerick, Ireland

Telephone Number: +35361212799  
Email Address: unregvat@revenue.ie

# ITALY

IT



## Local name for VAT

Imposta sul Valore Aggiunto  
IVA

## Standard Rate of VAT

22% (Since October 2013)

## Reduced Rate of VAT

10% - Certain foodstuffs, pharmaceuticals, passenger transport, admission to cultural and entertainment events, hotels, restaurants, alcoholic beverages in bars and cafes, takeaway food

4% - Certain foodstuffs, medical, books

## VAT number structure

99999999999  
1 block of 11 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Agenzia delle Entrate  
Centro operativo di Pescara  
Via Rio Sparto 21  
65129 Pescara  
Italia

Telephone Number: +39 085 5772369

Email Address: [cop.pescara.ivanonresidenti@agenziaentrate.it](mailto:cop.pescara.ivanonresidenti@agenziaentrate.it)

# LATVIA

LV



## Local name for VAT

Pievienotās vērtības nodoklis  
PVN

## Standard Rate of VAT

21% (Since July 2012)

## Reduced Rate of VAT

12% - Books, pharmaceuticals, medical, newspapers, hotels

## VAT number structure

99999999999  
1 block of 11 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Department of Large Taxpayers  
State Revenue Service  
1 Jeruzalemes Street  
Riga, LV- 1010  
Latvia



# LITHUANIA

LT



## Local name for VAT

Pridėtinės vertės mokestis  
PVM

## Standard Rate of VAT

21% (Since September 2009)

## Reduced Rate of VAT

9% - Books, some passenger transport, newspapers, hotel accommodation  
5% - Pharmaceuticals, medical

## VAT number structure

999999999 or 999999999999  
1 block of 9 digits, or 1 block of 12 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"  
L: A letter

## Tax Authority's Contact Details

Address: Vilnius County State Tax Inspectorate  
Šermukšnių Street 4  
01509 Vilnius  
Lithuania

Telephone Number: +370 85 2742 550

Email Address: vilniaus.apskr.rastai@vmi.lt

# LUXEMBOURG

LU



## Local name for VAT

French: Taxe sur la Valeur Ajoutée  
TVA

## Standard Rate of VAT

17% (Since January 1992)

## Reduced Rate of VAT

14% - Certain wines, certain fuels, washing and cleaning products, heating and air con, printed advertising matter

8% - Shoes, leather goods, hairdressing

3% - Foodstuffs, books, pharmaceuticals, medical, passenger transport, newspapers, admission to cultural, sporting and entertainment events, hotels, restaurants (excluding alcoholic beverages), takeaway food, bars cafes and nightclubs

## VAT number structure

99999999  
1 block of 8 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Administration de l'Enregistrement et des Domaines  
Bureau d'imposition Luxembourg 11  
67-69, rue Verte  
L-2667 Luxembourg / B.P. 31  
L-2010 Luxembourg

Telephone Number: +352 44 905 343 | Email Address: lux.imp11@en.etat.lu

# MALTA

MT



## Local name for VAT

Taxxa fuq il-Valur Miżjud  
VAT

## Standard Rate of VAT

18% (Since January 2004)

## Reduced Rate of VAT

7% - Hotels

5% - Books, medical, newspapers, admission to cultural events

0% - Some foodstuffs, prescribed medicines

## VAT number structure

99999999

1 block of 8 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: VAT Department  
Ta' Paris Road  
B'Kara BKR 4633  
Malta

Email Address: [vat@gov.mt](mailto:vat@gov.mt)

# THE NETHERLANDS



NL

## Local name for VAT

Belasting over de toegevoegde waarde  
BTW

## Standard Rate of VAT

21% (Since October 2012)

## Reduced Rate of VAT

9% - Foodstuffs, books, pharmaceuticals, medical, passenger transport, admission to cultural and amusement events, hotels, accommodation, restaurants, takeaway food, bars cafes and nightclubs

## VAT number structure

999999999B99  
1 block of 12 characters

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Belastingdienst Limburg/kantoor Buitenland  
Postbus 4486  
6401 CZ Heerlen  
Netherlands

Telephone Number: 0031 55 53 85 385

# POLAND

PL



## Local name for VAT

Podatek od towarów i usług  
PTU / VAT

## Standard Rate of VAT

23% (Since January 2011)

## Reduced Rate of VAT

8% - Pharmaceuticals, medical, passenger transport, newspapers, hotels, restaurants (excluding alcoholic beverages), admission to cultural sporting and entertainment events, some takeaway food, some bars and cafes

5% - Foodstuffs, certain books

## VAT number structure

9999999999  
1 block of 10 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*\*"  
L: A letter

## Tax Authority's Contact Details

Address: Drugi Urząd Skarbowy  
Warszawa-Śródmieście  
ul. Jagiellońska 15 03-719 Warszawa  
Poland

Telephone Number: +48 22 511 35 00

Email Address: us1436@mz.mofnet.gov.pl

# PORTUGAL

PT



## Local name for VAT

Imposto sobre o Valor Acrescentado  
IVA

## Standard Rate of VAT

23% (Since January 2011)

## Reduced Rate of VAT

13% - Some foodstuffs, agricultural supplies, admission to certain cultural events, restaurants and café food, wine, mineral water

6% - Some foodstuffs, books, pharmaceutical, medical, newspapers, hotels, passenger transport

## VAT number structure

999999999  
1 block of 9 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"  
L: A letter

## Tax Authority's Contact Details

Address: Ministério das Finanças e de administração pública  
Direcção-Geral dos impostos  
Direcção de serviços de reembolsos  
Av. João XXI, 76 -5.º  
Apartado 8220  
1049-065 Lisboa  
Portugal

Telephone Number: 00 351 217 610 000 | Email Address: dsdsr@dgci.min-financas.pt

# ROMANIA

RO



## Local name for VAT

Taxa pe valoarea adăugată  
TVA

## Standard Rate of VAT

19% (Since January 2017)

## Reduced Rate of VAT

9% - Books, pharmaceuticals, medical, newspapers, hotels, foodstuffs, some beer and soft drinks

5% - Admission to cultural and entertainment events, some books

## VAT number structure

999999999

1 block of minimum 2 digits and maximum 10 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"  
L: A letter

## Tax Authority's Contact Details

Address: Ministry of Public Finances  
13, Prof.Dr.Dimitrie Gerota, sector 2, Zip code 020027  
Bucuresti, Romania

Telephone Number: 0040213057081

Email Address: Date.ContribuabiliNerezidenti.MB@mfinante.ro

# SLOVAKIA

## SK



### Local name for VAT

Daň z pridanej hodnoty  
DPH

### Standard Rate of VAT

20% (Since January 2011)

### Reduced Rate of VAT

10% - Books, some foodstuffs, medical, pharmaceuticals

### VAT number structure

9999999999  
1 block of 10 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*\*"  
L: A letter

### Tax Authority's Contact Details

Address: Tax Office Bratislava I, VAT Unit  
Radlinskeho 37  
817 89 Bratislava  
Slovakia

Telephone Number: +421 48 4393 111

Email Address: sluzby@drsr.sk



# SLOVENIA

SO



## Local name for VAT

Slovene: Davek na dodano vrednost  
DDV

## Standard Rate of VAT

22% (Since July 2013)

## Reduced Rate of VAT

9.5% - Foodstuffs, books, pharmaceuticals, medical, newspapers, admission to sporting cultural and entertainment events, hotels, some takeaway food

## VAT number structure

99999999  
1 block of 8 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*\*\*"  
L: A letter

## Tax Authority's Contact Details

Address: Ljubljana Tax Office  
P.O. Box 107  
1001 Ljubljana  
Slovenia

Telephone Number: +386 1 474 42 61

Email Address: gp.durs-lj@gov.si

# SPAIN

ES



## Local name for VAT

Impuesto sobre el valor añadido  
IVA

## Standard Rate of VAT

21% (Since September 2012)

## Reduced Rate of VAT

10% - Medical, pharmaceuticals, transport of passengers, admission to cultural sporting and entertainment events, hotel accommodation, some soft drinks, bars cafes and nightclubs, some foodstuffs

4% - Some foodstuffs, newspapers, some books, some pharmaceutical

## VAT number structure

X99999999X  
1 block of 9 characters

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"  
L: A letter

## Tax Authority's Contact Details

Address: Agencia Tributaria  
Oficina Nacional de Gestión Tributaria  
c/Infanta Mercedes nº 49  
28020 Madrid  
Spain

Telephone Number: + 34 91 453 94 51(57)

Email Address: [ivan@correo.aeat.es](mailto:ivan@correo.aeat.es)

# SWEDEN

SE



## Local name for VAT

Mervärdesskatt  
Moms

## Standard Rate of VAT

25% (Since July 1990)

## Reduced Rate of VAT

12% - Some foodstuffs, hotel accommodation, restaurants

6% - Books, domestic passenger transport, newspapers, periodicals, admission to cultural and sporting events

## VAT number structure

999999999999  
1 block of 12 digits

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter

## Tax Authority's Contact Details

Address: Skatteverket  
Skattekontor 9  
106 61 Stockholm  
Sweden

Email Address: [stockholm@skatteverket.se](mailto:stockholm@skatteverket.se)

# UNITED KINGDOM



GB

## Local name for VAT

Value Added Tax  
VAT.

## Standard Rate of VAT

20% (Since January 2011)

## Reduced Rate of VAT

5% - Electricity supplies, child car seats

0% - Foodstuffs, books, pharmaceuticals, medical, passenger transport, newspapers, children's clothing

## VAT number structure

999 9999 99

1 block of 3 digits, 1 block of 4 digits and 1 block of 2 digits

**Note:** Other variations for branch traders, government departments and health authorities

## Tax Authority's Contact Details

Address: HM Revenue & Customs  
VAT Overseas Repayment Unit  
PO Box 34  
Foyle House  
Duncreggan Road  
Londonderry  
BT48 7AE

Telephone Number: +44 2871 305100

9: A digit  
X: A letter or a digit  
S: A letter; a digit; "+" or "\*"   
L: A letter



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**e** [info@uktraining.com](mailto:info@uktraining.com)

