

Code	Subcode	Sub-subcode	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Used
1. Fuel			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	27
1. Fuel	1.1 Fuel for means of transport with a mass greater than 3.500kg, other than means of transport for paying passengers		X						X												X						X			4
1. Fuel	1.1 Fuel for means of transport with a mass greater than 3.500kg, other than means of transport for paying passengers	1.1.1 Petrol												X	X	X	X							X						5
1. Fuel	1.1 Fuel for means of transport with a mass greater than 3.500kg, other than means of transport for paying passengers	1.1.2 Diesel									X			X	X	X	X							X						6
1. Fuel	1.1 Fuel for means of transport with a mass greater than 3.500kg, other than means of transport for paying passengers	1.1.3 LPG												X	X	X	X							X						5
1. Fuel	1.1 Fuel for means of transport with a mass greater than 3.500kg, other than means of transport for paying passengers	1.1.4 Natural Gas									X			X	X	X	X							X						6
1. Fuel	1.1 Fuel for means of transport with a mass greater than 3.500kg, other than means of transport for paying passengers	1.1.5 Bio fuel									X			X	X	X	X							X						6
1. Fuel	1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers								X												X						X			3
1. Fuel	1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	1.2.1 Petrol												X	X	X	X							X						5
1. Fuel	1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	1.2.2 Diesel									X			X	X	X	X							X						6
1. Fuel	1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	1.2.3 LPG												X	X	X	X							X						5
1. Fuel	1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	1.2.4 Natural Gas									X			X	X	X	X							X						6
1. Fuel	1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	1.2.5 Bio fuel									X			X	X	X	X							X						6
1. Fuel	1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	1.2.6 PKW	X																											
1. Fuel	1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	1.2.7 LKW	X																											
1. Fuel	1.3 Fuel for means of transport for paying passengers		X						X			X									X						X			5
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.1 Petrol												X	X	X	X							X						5
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.2 Diesel												X	X	X	X							X						5
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.3 LPG												X	X	X	X							X						5
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.4 Natural Gas												X	X	X	X							X						5
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.5 Bio fuel												X	X	X	X							X						5
1. Fuel	1.4 Fuel used specifically for test vehicles												X	X																2
1. Fuel	1.5 Petroleum products used for lubrication of means of transport or engines		X								X			X																3
1. Fuel	1.6 Fuel purchased for resale		X	X									X																X	4
1. Fuel	1.7 Fuel for means of goods transport												X	X							X									3
1. Fuel	1.8 Fuel for passenger and multipurpose cars																				X									1
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1.8.1 Used exclusively for business purposes										X																		1
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1.8.2 Used partly for commercial passenger transport, driving instruction or rental purposes											X																	1
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1.8.3 Used partly for other than 1.8.2 purposes											X																	1
1. Fuel	1.9 Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg		X																		X									2
1. Fuel	1.9 Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg	1.9.1 Used for commercial passenger transport, driving instruction or rental purposes											X																	1
1. Fuel	1.9 Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg	1.9.2 Used for business purposes											X																	1
1. Fuel	1.10 Fuel for machines and agriculture tractors		X											X																2
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.1 Petrol																												0
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.2 Diesel																						X						1
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.3 LPG																						X						1
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.4 Natural Gas																						X						1
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.5 Bio fuel																						X						1

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1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car		X																		X									2	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.1 Petrol																												0	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.2 Diesel																						X						1	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.3 LPG																						X						1	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.4 Natural Gas																						X						1	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.5 Bio fuel																						X						1	
1. Fuel	1.12 Fuel for means of passenger transport other than 1.8 and 1.9												X								X									2	
1. Fuel	1.13 Fuel for means of transport for which there exists no restriction on the right to deduct			X																										1	
1. Fuel	1.14 Fuel for means of transport for which there exists a restriction on the right to deduct.			X								X																		2	
2. Hiring of means of transport			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		27
2. Hiring of means of transport	2.1 Hiring of means of transport with a mass greater than 3.500kg other than means of transport for paying passengers		X						X		X			X			X			X	X					X	X			9	
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers										X			X			X			X	X					X	X		X	8	
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	2.2.1 For a continuous period exceeding 6 months							X																					1	
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	2.2.2 For a continuous period equal to or not exceeding 6 months							X																					1	
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	2.2.3 PKW	X																											1	
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	2.2.4 LKW	X																											1	
2. Hiring of means of transport	2.3 Hiring of means of transport for paying passengers		X									X		X			X			X	X					X				7	
2. Hiring of means of transport	2.3 Hiring of means of transport for paying passengers	2.3.1 For a continuous period exceeding 6 months							X																					1	
2. Hiring of means of transport	2.3 Hiring of means of transport for paying passengers	2.3.2 For a continuous period equal to or not exceeding 6 months							X																					1	
2. Hiring of means of transport	2.4 Hiring of means of goods transport												X	X							X			X				X		5	
2. Hiring of means of transport	2.5 Hiring of passenger and multipurpose cars													X							X									2	
2. Hiring of means of transport	2.5 Hiring of passenger and multipurpose cars	2.5.1 Used exclusively for business purposes											X															X		2	
2. Hiring of means of transport	2.5 Hiring of passenger and multipurpose cars	2.5.2 Used partly for commercial passenger transport or driving instruction											X															X		2	
2. Hiring of means of transport	2.5 Hiring of passenger and multipurpose cars	2.5.3 Used partly for other than 2.5.2 purposes											X																	1	
2. Hiring of means of transport	2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg																							X						1	
2. Hiring of means of transport	2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg	2.6.1 Used for commercial passenger transport or driving instruction											X								X								X	3	
2. Hiring of means of transport	2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg	2.6.2 Used for other business purposes											X								X							X		3	
2. Hiring of means of transport	2.7 Hiring of passenger cars of the M1 category																											X	X	2	
2. Hiring of means of transport	2.8 Hiring of means of passenger transport with more than 9 spaces																				X			X						2	
2. Hiring of means of transport	2.9 Hiring of means of passenger transport with less than 9 spaces																													0	
2. Hiring of means of transport	2.9 Hiring of means of passenger transport with less than 9 spaces	2.9.1 Used for commercial operations																			X			X				X		3	
2. Hiring of means of transport	2.9 Hiring of means of passenger transport with less than 9 spaces	2.9.2 Used for other than commercial operations																			X							X		2	
2. Hiring of means of transport	2.10 Hiring of means of transport for which there exists no restriction on the right to deduct			X																										1	
2. Hiring of means of transport	2.11 Hiring of a means of transport for which there exists a restriction on the right to deduct			X								X																		2	
2. Hiring of means of transport	2.12 Hiring of means of transport other than 2.5 and 2.6												X																	1	

[illegible]

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3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.3 Expenditure relating to means of transport for paying passengers	3.3.4 Garaging or parking of a means of transport for paying passengers	X																	X	X										3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.3 Expenditure relating to means of transport for paying passengers	3.3.5 Other expenditure relating to a means of transport for paying passengers	X																	X	X										3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.4 Expenditure relating to means of goods transport													X							X										2
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.4 Expenditure relating to means of goods transport	3.4.1 Purchase of a means of goods transport	X										X																X		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.4 Expenditure relating to means of goods transport	3.4.2 Maintenance of a means of goods transport	X										X																X		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.4 Expenditure relating to means of goods transport	3.4.3 Garaging or parking of a means of goods transport											X																		1
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.4 Expenditure relating to means of goods transport	3.4.4 Expenditure relating to means of goods transport other than 3.4.1, 3.4.2 and 3.4.3											X																		1
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.5 Maintenance of passenger and multipurpose cars													X																	1
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.5 Maintenance of passenger and multipurpose cars	3.5.1 Used exclusively for business purposes											X								X								X		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.5 Maintenance of passenger and multipurpose cars	3.5.2 Used partly for commercial passenger transport, driving instruction, or rental purposes											X								X								X		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.5 Maintenance of passenger and multipurpose cars	3.5.3 Used partly for business purposes other than 3.5.2											X																		1
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.6 Maintenance, of motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg																						X								1
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.6 Maintenance, of motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg	3.6.1 Used for commercial passenger transport, driving instruction, rental purposes											X								X								X		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.6 Maintenance, of motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg	3.6.2 Used for other business purposes											X								X								X		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.7 Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars													X																	1
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.7 Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars	3.7.1 Used exclusively for business purposes											X								X								X		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.7 Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars	3.7.2 Used partly for commercial passenger transport, driving instruction or rental purposes											X								X								X		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.7 Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars	3.7.3 Used partly for purposes other than 3.7.2											X																		1
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.8 Expenditure, other than maintenance, garaging and parking relating to motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg.																				X			X							2

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3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.8 Expenditure, other than maintenance, garaging and parking relating to motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg.	3.8.1 Used for commercial passenger transport, driving instruction, rental purposes or resale											X																X		2	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.8 Expenditure, other than maintenance, garaging and parking relating to motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg.	3.8.2 Used for other business purposes											X																X		2	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.9 Purchase of passenger car of 'M1' category																											X	X		2	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.10 Purchase of accessories for passenger cars of 'M1' category, including their assembly and installation																											X	X		2	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.11 Expenditure relating to means of passenger transport with more than 9 places, or to means of goods transport																							X							1	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.12 Expenditure relating to means of passenger transport with less than 9 places used for commercial operations																				X			X					X		3	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.13 Expenditure relating to means of transport for which there exists no restriction on the right to deduct			X																											1	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.14 Expenditure relating to means of transport for which there exists a restriction on the right to deduct			X								X																			2	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.15 Maintenance of means of passenger transport other than passenger and multipurpose cars, motorcycles, caravans and vessels for recreational and sports purposes, and aircraft with a mass greater than 1.550kg.												X																		1	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.16 Garaging or parking of a means of passenger transport												X																		1	
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)	3.17 Expenditure, other than maintenance, garaging or parking relating to means of transport other than passenger and multipurpose cars, motorcycles, caravans and vessels for recreational and sports purposes, and aircraft with a mass greater than 1.550kg												X																		1	
4. Road tolls and road user charge			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		27
4. Road tolls and road user charge	4.1 Road tolls for means of transport with a mass greater than 3.500kg other than means of transport for paying passengers		X								X													X				X			4	
4. Road tolls and road user charge	4.2 Road tolls for vehicles with a mass less than or equal to 3.500kg other than means of transport for paying passengers		X								X													X				X			4	
4. Road tolls and road user charge	4.2 Road tolls for vehicles with a mass less than or equal to 3.500kg other than means of transport for paying passengers	4.2.1 PKW																													0	
4. Road tolls and road user charge	4.2 Road tolls for vehicles with a mass less than or equal to 3.500kg other than means of transport for paying passengers	4.2.2 LKW																													0	
4. Road tolls and road user charge	4.3 Road tolls for means of transport for paying passengers		X																									X			2	
4. Road tolls and road user charge	4.4 Road tolls for any means of transport across the Great Belt Bridge								X																						1	
4. Road tolls and road user charge	4.5 Road tolls for any means of transport across the Øresund Bridge								X																	X					2	
4. Road tolls and road user charge	4.6 Road tolls for means of passenger transport with more than 9 places																							X							1	
4. Road tolls and road user charge	4.7 Road tolls for means of passenger transport with less than 9 places																							X							1	
4. Road tolls and road user charge	4.8 Road tolls for vehicles used in the context of a conference, fair, exhibition or congress																														0	
4. Road tolls and road user charge	4.8 Road tolls for vehicles used in the context of a conference, fair, exhibition or congress	4.8.1 For the organiser of the event																						X							1	
4. Road tolls and road user charge	4.8 Road tolls for vehicles used in the context of a conference, fair, exhibition or congress	4.8.2 For a participant in the event, where the expenditure is directly charged by the organiser																						X							1	
5. Travel expenses, such as taxi fares, public transport fares			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		27

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5. Travel expenses, such as taxi fares, public transport fares	5.1 For the taxable person or an employee of the taxable person		X						X				X	X	X					X	X								X		8	
5. Travel expenses, such as taxi fares, public transport fares	5.2 For someone other than the taxable person, or an employee of the taxable person		X						X				X	X	X					X	X								X		8	
5. Travel expenses, such as taxi fares, public transport fares	5.3 For the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress																			X											1	
5. Travel expenses, such as taxi fares, public transport fares	5.3 For the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress	5.3.1 For the organiser of the event																						X					X		2	
5. Travel expenses, such as taxi fares, public transport fares	5.3 For the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress	5.3.2 For a participant in the event, where the expenditure is directly charged by the organiser																						X					X		2	
6. Accommodation			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		27
6. Accommodation	6.1 Expenditure on lodging and accommodation for the taxable person, or an employee of the taxable person		X						X	X			X	X		X	X			X	X	X			X				X		12	
6. Accommodation	6.2 Expenditure on lodging and accommodation for someone other than the taxable person or an employee of the taxable person		X						X	X			X	X		X	X			X	X	X			X				X		12	
6. Accommodation	6.3 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person attending qualifying conferences									X						X				X	X	X			X						6	
6. Accommodation	6.4 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress																			X											1	
6. Accommodation	6.4 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress	6.4.1 For the organiser of the event																						X					X		2	
6. Accommodation	6.4 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress	6.4.2 For a participant in the event, where the expenditure is directly charged by the organiser																						X					X		2	
6. Accommodation	6.5 Expenditure on lodging and accommodation for an employee of the taxable person effecting supplies of goods or services			X																											1	
6. Accommodation	6.6 Expenditure on lodging and accommodation for onward supply			X									X								X								X		4	
6. Accommodation	6.7 Expenditure on lodging other than 6.5 or 6.6			X																												
7. Food, drink and restaurant services			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		27
7. Food, drink and restaurant services	7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast														X					X					X			X			4	
7. Food, drink and restaurant services	7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast	7.1.1 For the taxable person or an employee of the taxable person	X						X	X			X	X		X	X				X	X							X		10	
7. Food, drink and restaurant services	7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast	7.1.2 For someone other than the taxable person or an employee of the taxable person	X						X	X			X	X		X	X				X	X							X		10	
7. Food, drink and restaurant services	7.2 Food and drink provided in the context of a conference, fair, exhibition or congress			X																X											2	
7. Food, drink and restaurant services	7.2 Food and drink provided in the context of a conference, fair, exhibition or congress	7.2.1 For the organiser of the event																						X					X		2	
7. Food, drink and restaurant services	7.2 Food and drink provided in the context of a conference, fair, exhibition or congress	7.2.2 For a participant in the event, where the expenditure is directly charged by the organiser																						X					X		2	
7. Food, drink and restaurant services	7.3 Food and drink for an employee of the taxable person effecting supplies of goods or services			X																											1	
7. Food, drink and restaurant services	7.4 Restaurant services purchased for onward supply			X									X								X								X		4	
7. Food, drink and restaurant services	7.5 Purchase of food, drink or restaurant services other than 7.2, 7.3 and 7.4			X																											1	
8. Admissions to fairs and exhibitions			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		27
8. Admissions to fairs and exhibitions	8.1 For the taxable person or an employee of the taxable person		X							X			X								X								X		5	
8. Admissions to fairs and exhibitions	8.2 For someone other than the taxable person or an employee of the taxable person		X							X			X								X								X		5	
9. Expenditure on luxuries, amusements and entertainment			X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X		27
9. Expenditure on luxuries, amusements and entertainment	9.1 Purchase of alcohol			X									X								X				X				X		5	
9. Expenditure on luxuries, amusements and entertainment	9.2 Purchase of manufactured tobacco			X									X								X				X		X		X		6	
9. Expenditure on luxuries, amusements and entertainment	9.3 Expenditure on receptions, entertainment, hospitality		X		X				X	X				X	X	X					X	X				X		X			11	

[illegible]