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			Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	X	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х		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		х						х												х						х				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												х	х	х	х							х							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									х			х	х	х	х							х							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												х	х	х	х							х							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									х			х	х	х	х							х							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									х			х	х	х	х							х							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								х												х						х				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												х	х	х	х							х							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									х			х	х	х	х							х							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												х	х	х	х							х							5
1. Fuel		1.2.4 Natural Gas									х			х	х	х	х							х							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									х			х	х	х	х							х							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	х																												
1. Fuel		1.2.7 LKW	х																												
1. Fuel	1.3 Fuel for means of transport for paying passengers	4.2.4 Detroi	х						х			х									Х						х				5
1. Fuel 1. Fuel	1.3 Fuel for means of transport for paying passengers1.3 Fuel for means of transport for paying													x x	X X	x	x x							x x							5
1. Fuel	passengers 1.3 Fuel for means of transport for paying passengers	1.3.3 LPG												х	х	х	х							х							5
1. Fuel 1. Fuel	1.3 Fuel for means of transport for paying passengers1.3 Fuel for means of transport for paying													х	х	х	X							Х							5
	passengers													х	Х	Х	Х							х					!	'	5
1. Fuel	1.4 Fuel used specifically for test vehicles												Х	х																<u> </u>	2
1. Fuel	1.5 Petroleum products used for lubrication of means of transport or engines		Х								х	,)		x													,	. !		i '	3
1. Fuel	1.6 Fuel purchased for resale		Х	Х									х																Х		4
1. Fuel	1.7 Fuel for means of goods transport											\Box	Х	Х							Χ						\Box				3
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1										,)									X						,	. !	1 1	1	1
1. Fuel	1.8 Fuel for passenger and multipurpose cars	purposes											х																		1
1. Fuel	cars	1.8.2 Used partly for commercial passenger transport, driving instruction or rental purposes											х																		1
1. Fuel	1.8 Fuel for passenger and multipurpose cars	purposes							1			,)	х	l													,	. !	, 1	1	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		х																		х										2
1. Fuel		1.9.1 Used for commercial passenger transport, driving instruction or rental purposes											х																		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	·											х																		1
1. Fuel	1.10 Fuel for machines and agriculture tractors		х											х																	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																							х							1
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.3 LPG										, 7		Ţ]				х			, [, 7	i 7	1	1
1. Fuel	1.10 Fuel for machines and agriculture	1.10.4 Natural Gas																						х			, — †	-	\Box		1
1. Fuel	tractors 1.10 Fuel for machines and agriculture	1.10.5 Bio fuel																\vdash								-					
	tractors	1.1.0 5.0 1.00.																						х						<u> </u>	1

Code	Subcode	Sub-subcode	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HU	ΙE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	UK	Used
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	t	х																		х									2
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	t1.11.1 Petrol																												0
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	t1.11.2 Diesel																						х						1
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.3 LPG																						х						1
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	t1.11.4 Natural Gas																						х						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																						х						1
1. Fuel	1.12 Fuel for means of passenger transport other than 1.8 and 1.9	t											х								х									2
1. Fuel	1.13 Fuel for means of transport for which there exists no restriction on the right to deduct			х																										1
1. Fuel	1.14 Fuel for means of transport for which there exists a restriction on the right to deduct.			х								х																		2
Hiring of means of transport	of		х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	27
2. Hiring of means of transport	f2.1 Hiring of means of transport with a mass greater than 3.500kg other than means of transport for paying passengers	S f	х						х		х			х			х			х	х					х	х			9
2. Hiring of means o transport	of 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										х			х			х			х	х					х	х		х	8
2. Hiring of means o transport	of 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								х																					1
2. Hiring of means of transport	f 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							х																					1
2. Hiring of means of transport	f 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	х																											1
2. Hiring of means of transport	f 2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other thar means of transport for paying passengers	2.2.4 LKW	х																											1
2. Hiring of means o transport	of 2.3 Hiring of means of transport for paying passengers		х									х		х			х			х	х					х				7
	of 2.3 Hiring of means of transport for paying passengers	2.3.1 For a continuous period exceeding 6 months							х																					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							х																					1
2. Hiring of means o transport	2.4 Hiring of means of goods transport												х	х							х			х					х	5
transport	of 2.5 Hiring of passenger and multipurpose cars													х							Х									2
transport	2.5 Hiring of passenger and multipurpose cars	2.5.1 Used exclusively for business purposes											х																х	2
transport	of 2.5 Hiring of passenger and multipurpose cars	passenger transport or driving instruction											х																х	2
transport	of 2.5 Hiring of passenger and multipurpose cars	purposes											х																	1
2. Hiring of means of transport	ff 2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg																							х						1
2. Hiring of means of transport	f2.6 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											х								х								х	3
transport	of 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											х								х								х	3
transport	2.7 Hiring of passenger cars of the M1 category																											х	х	2
transport	2.8 Hiring of means of passenger transport with more than 9 spaces																				х			х						2
transport	2.9 Hiring of means of passenger transport with less than 9 spaces																													0
transport	2.9 Hiring of means of passenger transport with less than 9 spaces	·																			х			х					х	3
transport	2.9 Hiring of means of passenger transport with less than 9 spaces	t2.9.2 Used for other than commercial operations																			х								х	2
transport	f2.10 Hiring of means of transport for which there exists no restriction on the right to deduct			х																										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			х								х																		2
2. Hiring of means o transport	2.12 Hiring of means of transport other than 2.5 and 2.6												х																	1

Code	Subcode	Sub-subcode	ΔТ	BF	BG	CY	C7	DE	DK	FF	FI	FS	FI	FR	HU	IF I	IT	IT I	LU	IV I	MT	NI	PL	PT	RO	SF	SI	SK	UK		Used
3. Expenditure relating to	0	Sub Subcouc	Α.		50	<u> </u>	<u> </u>	<u> </u>	DIC					- 1.10	110	<u> </u>			LU			142			110	<u> </u>	- Oi	OIL	O.C		0300
means of transport (othe than goods and services referred to under codes and 2)	s		х	х	х	х	х	х	х	х	х	х	х	х	x	x	х	х	х	х	x	х	х	х	x	х	x	х	x		27
3. Expenditure relating to	o 3.1 Expenditure relating to means of rtransport with a mass greater than 3.500kg sother than means of transport for paying 1 passengers	f 3 3												х													х				2
3. Expenditure relating to	o 3.1 Expenditure relating to means of transport with a mass greater than 3.500kg sother than means of transport for paying passengers	a mass greater than 3.500kg other than	х												x		х			х	x					x					6
3. Expenditure relating to means of transport (other	o 3.1 Expenditure relating to means of intransport with a mass greater than 3.500kg sother than means of transport for paying passengers	with a mass greater than 3.500kg other	х								х				х					х	х										5
means of transport (other	o 3.1 Expenditure relating to means of intransport with a mass greater than 3.500kg sother than means of transport for paying passengers	accessories for a means of transport with a	х								х				х					х	х										5
means of transport (othe than goods and services referred to under codes and 2)		transport with a mass greater than 3.500kg other than means of transport for paying passengers	х								х				х					х	x										5
means of transport (othe than goods and services referred to under codes and 2)		of transport with a mass greater than	х								х				х					x	х										5
means of transport (othe than goods and services referred to under codes and 2)		fl or												x													х				2
means of transport (othe than goods and services referred to under codes and 2)		a mass less than or equal to 3.500kg other rthan means of transport for paying passengers	х		x				х						х		х			х	х					х			х		9
means of transport (othe than goods and services referred to under codes and 2)		with a mass less than or equal to 3.500kg other than means of transport for paying passengers	х		х						x				х					x	х								х		7
means of transport (othe than goods and services referred to under codes and 2)		accessories for a means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	х		x						x				x					x	х								х		7
means of transport (other	o 3.2 Expenditure relating to means of rtransport with a mass less than or equal to s 3.500kg other than means of transport for 1 paying passengers	transport with a mass less than or equal to	х		x						x				x					x	х										6
means of transport (other	o 3.2 Expenditure relating to means of rtransport with a mass less than or equal to s 3.500kg other than means of transport for 1 paying passengers	of transport with a mass less than or equal	x		x						x				x					х	х						х				7
 Expenditure relating to means of transport (othe than goods and services referred to under codes and 2) 	o 3.2 Expenditure relating to means of rtransport with a mass less than or equal to s 3.500kg other than means of transport for 1 paying passengers	f3.2.6 PKW) r	x																												1
means of transport (othe than goods and services referred to under codes and 2)		f3.2.7 LKW) r	х																												1
	o 3.3 Expenditure relating to means of rrtransport for paying passengers s	f										х		х																	2
	o 3.3 Expenditure relating to means of ritransport for paying passengers s 1	3.3.1 Purchase of a means of transport for paying passengers	х												х	х	х			х	х					х					7
means of transport (othe than goods and services referred to under codes and 2)	1	for paying passengers	х												х					х	х										4
 Expenditure relating to means of transport (othe than goods and services referred to under codes and 2) 		3.3.3 Purchase and installation of accessories for a means of transport for paying passengers	х																	х	х										3

Code	Subcode	Sub-subcode	AT	BE BG	CY	CZ DE	DK	EE EL	EŞ	FI	FR	HU	IE IT	LT	LU	LV	MT	NL	PL	PT	RO SE	SI	SK	UK		Used
	3.3 Expenditure relating to means of																									
than goods and services referred to under codes 1 and 2)		transport for paying passengers	х													х	х								_	3
means of transport (other than goods and services referred to under codes 1 and 2)		3.3.5 Other expenditure relating to a means of transport for paying passengers	х													х	x									3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)											x						x									2
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)		3.4.1 Purchase of a means of goods transport	х							х														х		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)		3.4.2 Maintenance of a means of goods transport	х							х														х		3
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)		3.4.3 Garaging or parking of a means of goods transport								х																1
		3.4.4 Expenditure relating to means of goods transport other than 3.4.1, 3.4.2 and 3.4.3								х																1
											х															1
		3.5.1 Used exclusively for business purposes								х							х							х		3
		3.5.2 Used partly for commercial passenger transport, driving instruction, or rental purposes								х							х							х		3
		3.5.3 Used partly for business purposes other than 3.5.2								х																1
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 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	transport, driving instruction, rental purposes								х							х							х		3
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									х							х							х		3
	3.7 Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars										х															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								х							х							х		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								х							х							х		3
3 Evnenditure relating to	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								х																1
3. Expenditure relating to means of transport (other than goods and services	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.																х			x						2

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	l uk		Used
3. Expenditure relating to	3.8 Expenditure, other than maintenance,		- Ai	- 52	50	0.	<u> </u>	<u> </u>	DIC					- 110	1.0							142	<u> </u>		1.0	<u> </u>	U.	<u> </u>	<u> </u>		Occu
means of transport (othe than goods and services	rgaraging and parking relating to motorcycles, caravans and vessels for recreational and	transport, driving instruction, rental, burposes or resale											x																l x		2
referred to under codes	sports purposes, and aircrafts with a mass greater than 1.550kg.																												^		_
and 2) 3 Expenditure relating to	3.8 Expenditure, other than maintenance,	3.8.2 Used for other husiness nurnoses																					-		1		+				
means of transport (othe	r garaging and parking relating to motorcycles,	,																													
than goods and services referred to under codes	caravans and vessels for recreational and sports purposes, and aircrafts with a mass												Х																×		2
and 2)	greater than 1.550kg.																								<u> </u>						
Expenditure relating to means of transport (othe	3.9 Purchase of passenger car of 'M1' reategory																														
than goods and services																												х	x		2
referred to under codes of and 2)	1																														
3. Expenditure relating to	3.10 Purchase of accessories for passenger rcars of 'M1' category, including their																														
than goods and services	s assembly and installation																											x	x		2
referred to under codes of and 2)	1																														
3. Expenditure relating to	3.11 Expenditure relating to means of	f																							1						
means of transport (other	r passenger transport with more than 9 splaces, or to means of goods transport																							x							1
referred to under codes	1																														•
and 2) 3. Expenditure relating to	3.12 Expenditure relating to means of	f																							<u> </u>	1					
means of transport (othe	r passenger transport with less than 9 places used for commercial operations	5																			х			x					l x		3
referred to under codes	1																				^			^					^		3
and 2) 3 Expenditure relating to	3.13 Expenditure relating to means of																											-			
means of transport (othe	r transport for which there exists no restriction																														_
than goods and services referred to under codes				Х																											1
and 2)																								<u> </u>		<u> </u>	<u> </u>	<u> </u>			
means of transport (othe	 3.14 Expenditure relating to means of rtransport for which there exists a restriction 																														
than goods and services referred to under codes				х								х																			2
and 2)																															
means of transport (other	3.15 Maintenance of means of passenger rtransport other than passenger and																														
than goods and services	multipurpose cars, motorcycles, caravans ad t vessels for recreational and sports purposes,	i											x																		1
referred to under codes and 2)	and aircraft with a mass greater than	1																													
2. 5	1.550kg.																														
means of transport (othe																															
than goods and services referred to under codes	s 1												Х																		1
and 2)																															
	o 3.17 Expenditure, other than maintenance, rgaraging or parking relating to means of	, f																													
than goods and services	stransport other than passenger and 1 multipurpose cars, motorcycles, caravans												x																		
and 2)	and vessels for recreational and sports												^																		'
	purposes, and aircraft with a mass greater than 1.550kg																														
4. Road tolls and road use	r		х	х	х	х	х	х	Х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х		27
charge 4. Road tolls and road use	r4.1 Road tolls for means of transport with a																														
charge	mass greater than 3.500kg other than means of transport for paying passengers	1	х								х													х			х				4
4. Road tolls and road use	r4.2 Road tolls for vehicles with a mass less	3																							\vdash		+-		-		
charge	than or equal to 3.500kg other than means of transport for paying passengers	5	х								Х													х			х				4
	4.2 Road tolls for vehicles with a mass less	4.2.1 PKW																													
charge	than or equal to 3.500kg other than means of transport for paying passengers																														0
	r4.2 Road tolls for vehicles with a mass less	4.2.2 LKW																											l		_
charge	than or equal to 3.500kg other than means of transport for paying passengers	5																													0
	r4.3 Road tolls for means of transport for		х																								х				2
charge 4. Road tolls and road use	paying passengers r4.4 Road tolls for any means of transport	t							v																		+		-		
charge	across the Great Belt Bridge								Х																_	<u> </u>	-		<u> </u>		7
charge	r4.5 Road tolls for any means of transport across the Öresund Bridge								Х																	х					2
4. Road tolls and road use charge	r 4.6 Road tolls for means of passenger transport with more than 9 places																							х							1
4. Road tolls and road use	r4.7 Road tolls for means of passenger																							х							1
charge 4 Road tolls and road use	transport with less than 9 places r4.8 Road tolls for vehicles used in the	3																					-	├ ^	-	<u> </u>	-		<u> </u>		•
charge	context of a conference, fair, exhibition or	1																													0
4. Road tolls and road use	congress r4.8 Road tolls for vehicles used in the	4.8.1 For the organiser of the event																									1				
charge	context of a conference, fair, exhibition or	1																						х							1
4. Road tolls and road use	congress r4.8 Road tolls for vehicles used in the	4.8.2 For a participant in the event, where																									1			\vdash	
charge	context of a conference, fair, exhibition or congress	the expenditure is directly charged by the organiser																						х							1
5. Travel expenses, such	h	5.34.1001																													
as taxi fares, public transport fares			х	х	х	Х	х	х	Х	x	Х	Х	х	x	x	х	х	х	Х	Х	Х	х	х	Х	X	X	х	х	×		27
	<u> </u>	ı																													

Code	Subcode	Sub-subcode	ΔΤ	BE	BG	CY	CZ	DE	DK	FF	FI	FS	FI	FR	HU	IF	IT	IT.	LU	IV I	МТ	NI	PL	PT	RO	SF	SI	SK	UK	Used
	h 5.1 For the taxable person or an employee		х	52			<u> </u>	52	х				x	х	х					х	х	112			NO.	<u> </u>	O.	O.C.	х	8
5. Travel expenses, suc	h 5.2 For someone other than the taxable person, or an employee of the taxable person		х						х				х	х	х					х	х								х	8
	h 5.3 For the taxable person or an employee ic of the taxable person in the context of a conference, fair, exhibition or congress																			х										1
5. Travel expenses, suc as taxi fares, publi transport fares	h 5.3 For the taxable person or an employee ic of the taxable person in the context of a conference, fair, exhibition or congress	5.3.1 For the organiser of the event																						х					х	2
	h 5.3 For the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress																							х					х	2
6. Accommodation			Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	27
6. Accommodation	6.1 Expenditure on lodging and accommodation for the taxable person, or an employee of the taxable person		х						х	х			х	х		х	х			х	х	х			х				х	12
6. Accommodation	6.2 Expenditure on lodging and accommodation for someone other than the taxable person or an employee of the taxable person		х						х	x			х	х		х	х			х	x	х			х				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	3								х						х				х	х	х			х					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	e r																		х										 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	n .																						x					x	2
6. Accommodation		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			х																										1
6. Accommodation	6.6 Expenditure on lodging and accommodation for onward supply	t c		х									х								х								х	4
6. Accommodation	6.7 Expenditure on lodging other than 6.5 or	г		х																										
7. Food, drink an	d d		х	х	х	x	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	27
	d 7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast	,													х					х					х			х		4
7. Food, drink an restaurant services	d 7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast		х						х	х			х	х		х	х				х	х							х	10
7. Food, drink an restaurant services	restaurants and boarding houses, including breakfast		х						х	х			х	х		х	х				х	х							х	10
Food, drink an restaurant services	d 7.2 Food and drink provided in the context of a conference, fair, exhibition or congress	f		х																х										2
7. Food, drink an restaurant services	d 7.2 Food and drink provided in the context of a conference, fair, exhibition or congress	f7.2.1 For the organiser of the event																						х					х	2
7. Food, drink an restaurant services	d 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																						х					х	2
restaurant services	d 7.3 Food and drink for an employee of the taxable person effecting supplies of goods or services	1		х																										1
restaurant services	d 7.4 Restaurant services purchased for onward supply			х									х								х								х	4
restaurant services	d 7.5 Purchase of food, drink or restaurant services other than 7.2, 7.3 and 7.	t		х																										1
8. Admissions to fairs an exhibitions	d		х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	27
8. Admissions to fairs an exhibitions	8.1 For the taxable person or an employee of the taxable person		х							х			х							х									х	5
	d 8.2 For someone other than the taxable person or an employee of the taxable person	1	х							х			х							х									х	5
Expenditure on luxuries amusements an entertainment			х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	27
Expenditure on luxuries amusements an entertainment	d			х									х								х				х				х	5
amusements an entertainment				х									х								х				х		х		х	6
Expenditure on luxuries amusements an entertainment	s, 9.3 Expenditure on receptions, dentertainment, hospitality		х		х				х	х				х	х	х					х	х				х		х		11

Code	Subcode	Sub-subcode	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HU	IE	IT	LT	U LV	MT	NL	PL	PT	RO	SE	SI	SK	UK		Used
9. Expenditure on luxurie	s, 9.3 Expenditure on receptions,	, 9.3.1 For publicity purposes																												
amusements an entertainment	entertainment, hospitality			х									х															X	1)	3
entertainment 9. Expenditure on luxurie:	s, 9.3 Expenditure on receptions,	,9.3.2 Not for publicity purposes		1		\vdash		-								 	-			+									\longrightarrow	
	entertainment, hospitality	, o.o.2 Not for publicity purposes		х						l			х															x	1)	3
entertainment																												!	$oxed{oxed}$	
	s, 9.4 Expenditure on maintenance of pleasure									l				,														1 , 1	1)	
amusements an entertainment	craft									l				Х						×								x	1)	3
	s, 9.5 Expenditure on works of art, collectors'																			1								$\overline{}$	\vdash	
amusements an	id items and antiques		х										х	х						x								x	1)	5
entertainment						\vdash										\vdash								\vdash					igsquare	
	s, 9.6 Expenditure on luxuries, amusementsid and entertainment for advertising																			l x								l _x l	1)	2
entertainment	and checkamment for devertibing									l										^								^ 1	1)	_
	s, 9.7 Expenditure on luxuries, amusements	8																										$\overline{}$		
	and entertainment other than 9.1, 9.2 and	i		X						l																		X	1)	2
entertainment 10. Other	9.3		х	x	x	 	х		х	Х	х		~	х	-	x	х	x	х х	+	 	х	х	х	Х	Х	х	x	\longrightarrow	27
10. Other	10.1 Tools		 ^	 ^	 ^	 ^ 	- 1	 ^		 ^	-			_^		 ^ 	^ +	^ +	^		 ^	<u> </u>		-		x		x	++	3
10. Other	10.2 Repairs within a warranty period			х							х	Х	Х						X							X		X	\vdash	7
10. Other	10.3 Services connected with education		1		1			i –		İ		X	X						X			1				X		X		5
10. Other	10.4 Work on property			L	L							Х								<u> </u>	L					Х				2
10. Other	10.4 Work on property	10.4.1 Work on immoveable property		Х								Х	Х						Х	Х					Х	Х		Х		8
10. Other	10.4 Work on property	10.4.2 Work on immoveable property used as a dwelling	i	х								х	х						х	х					х			х		7
10. Other	10.4 Work on property	10.4.3 Work on moveable property other than code 3	ſ	х								х	х						х	х						х		х		7
10. Other	10.5 Purchase or hiring of property			L	L					L		Х									L					Х				2
10. Other	10.5 Purchase or hiring of property	10.5.1 Purchase or hiring of immoveable property	9									х	х		х				х							х	х	х		7
10. Other	10.5 Purchase or hiring of property	10.5.2 Purchase or hiring of immoveable property used as a dwelling, or for recreational or leisure use	e r									х	х		х				х						х		х	х		7
10. Other	10.5 Purchase or hiring of property	10.5.3 Purchase or hiring of moveable property connected with or used in immoveable property used as a dwelling, or for recreational or leisure use											х						х									х		3
10. Other	10.5 Purchase or hiring of property	10.5.4 Purchase or hiring of moveable property other than code 2										х	х													х		х		4
10. Other	10.6 Provision of water, gas or electricity through a distribution network	/		х															х	х								х		4
10. Other	10.7 Gifts of a small value			Х								Х							х	_								х	\vdash	4
10. Other	10.8 Office expenses			X									Х						X									X		4
10. Other	10.9 Participation in fairs and seminars																		Х							Х				2
10. Other	10.9 Participation in fairs and seminars	10.9.1 Fairs	Х	Х							Х		Х													Х		Х	igsquare	6
10. Other	10.9 Participation in fairs and seminars	10.9.2 Seminars	Х	Х							Х		Х													Х		Х	↓	6
10. Other	10.9 Participation in fairs and seminars	10.9.3 Education		X		\vdash							X															X	\longmapsto	3
10. Other 10. Other	10.9 Participation in fairs and seminars 10.10 Flat rate additions on livestock and	10.9.4 Training		Х									Х			x			х	-	х					х		X		3
10.00	agricultural produce															^			^		_ ^					_^		لــــــــــــــــــــــــــــــــــــــ	└	
10. Other	10.11 Expenditure on postage of mail to countries outside the EU												х						х									х		3
10. Other	10.12 Expenditure on fax and phone in connection with accommodation	1											х		х				х									х		4
10. Other	10.13 Goods and services acquired by a travel organiser for the direct benefit of the traveller											х	х						х	х					х			х		6
10. Other	10.14 Goods purchased for resale other than 1.6	<u> </u>		х									х							х								х		4
10. Other	10.15 Services purchased for resale other than 6.6 and 7.4	ď		х									х															х		3
10. Other	10.16 Work on property																													0
10. Other	10.16 Work on property	10.16.1 Work on immoveable property used as a residence, recreational or leisure facility	/										х															х		2
10. Other	10.16 Work on property	10.16.2 Work on immoveable property other than 10.16.1											х															х		2
10. Other	10.16 Work on property	10.16.3 Work on moveable property connected with or use of an immoveable property in 10.16.1	,										х															х		2
10. Other	10.16 Work on property	10.16.4 Work on moveable property other than 10.16.3											х															х		2
10. Other	10.17 Expenditure on property	1	1	l		\vdash				 										+	1	1						$\overline{}$	\vdash	0
10. Other	10.17 Expenditure on property	10.17.1 Expenditure on immoveable property used as a dwelling, or for recreational or leisure use	r										х															х		2
10. Other	10.17 Expenditure on property	10.17.2 Expenditure on immoveable property other than 10.17.1	2										х															х		2
	1	property other than 10.17.1	1	<u> </u>					ı		I	·											1							

lote: Updated according Commission Regulation approved at SCAC 16/11/2009

Update v0.10 Finland changes.