	Subcode Sub-subcode	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HU	ΙE	IT	LT	LU	LV	MT	NL	L	PT	RO	SE	SI	SK	UK		Used
1. Fuel		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
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		x				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			х									х	х		х						x	х							6
1. Fuel	than 3.500kg, other than means of transport for paying passengers			х						х			х	х	х	х						x	х							8
1. Fuel	1.1 Fuel for means of transport with a mass greater 1.1.3 LPG than 3.500kg, other than means of transport for paying			х									х	х	х	х						x	х							7
1. Fuel	passengers 1.1 Fuel for means of transport with a mass greater 1.1.4 Natural Gas than 3.500kg, other than means of transport for paying			х						х			х	х	х	х						x	х							8
1. Fuel	passengers 1.1 Fuel for means of transport with a mass greater than 3.500kg, other than means of transport for paying			х						х			х	х	х	х						x	х							8
1. Fuel	passengers 1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for			х				х												х						х				4
1. Fuel	paying passengers 1.2 Fuel for means of transport with a mass less than or equal to 3.500kg other than means of transport for			х									х	х		х							х							5
1. Fuel	paying passengers  1.2 Fuel for means of transport with a mass less than 1.2.2 Diesel or equal to 3.500kg other than means of transport for paying passengers			х						х			х	х	х	х							х							7
1. Fuel	1.2 Fuel for means of transport with a mass less than 1.2.3 LPG or equal to 3.500kg other than means of transport for paying passengers			х									х	х	х	х							х							6
1. Fuel	1.2 Fuel for means of transport with a mass less than 1.2.4 Natural Gas or equal to 3.500kg other than means of transport for paying passengers			х						х			х	х	х	х							х							7
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	х	х	х							х							7
1. Fuel	1.2 Fuel for means of transport with a mass less than 1.2.6 PKW or equal to 3.500kg other than means of transport for paying passengers	х		х										х	х															
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	х															
1. Fuel	1.3 Fuel for means of transport for paying passengers	Х		х				х			Х									х						х				6
1. Fuel	1.3 Fuel for means of transport for paying passengers 1.3.1 Petrol			Х									х	х		х							х		+					5
1. Fuel	1.3 Fuel for means of transport for paying passengers 1.3.2 Diesel			х									Х	х	х	Х							х							6
1. Fuel	1.3 Fuel for means of transport for paying passengers 1.3.3 LPG			Х									х	х	х	х							х							6
1. Fuel	1.3 Fuel for means of transport for paying passengers 1.3.4 Natural Gas			х									х	Х	х	Х							х			$\Box$				6
1. Fuel	1.3 Fuel for means of transport for paying passengers 1.3.5 Bio fuel			х									х	Х	х	Х							х							6
1. Fuel 1. Fuel	1.4 Fuel used specifically for test vehicles     1.5 Petroleum products used for lubrication of means	х		X X					+	х		Х	X X	v	X			-		-+		×	+	+	-+	$\rightarrow$		+	-+	5 7
1. Fuel	of transport or engines 1.6 Fuel purchased for resale	X	Y	X						^		Х	^	X	^							x x						х	$\longrightarrow$	7
1. Fuel	1.7 Fuel for means of goods transport	^	^	X		<u> </u>						X	х	X	х					Х		^	+					^	+	6
1. Fuel	1.8 Fuel for passenger and multipurpose cars			Χ										Χ						Х		$\Box$							==	3
1. Fuel 1. Fuel	1.8 Fuel for passenger and multipurpose cars     1.8.1 Used exclusively for business purposes     1.8 Fuel for passenger and multipurpose cars     1.8.2 Used partly for commercial passenger			Х								Х			х							-								3
1. Fuel	transport, driving instruction or rental purposes  1.8 Fuel for passenger and multipurpose cars  1.8.3 Used partly for other than 1.8.2			х								х			х							_								3
	purposes			Х								Х			х															3
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										x						x										4
1. Fuel	1.9 Fuel for motorcycles, caravans and vessels for 1.9.1 Used for commercial passenger recreational or sports purposes, and aircraft with a transport, driving instruction or rental mass less than 1.550kg			х								х			х															3
1. Fuel	1.9 Fuel for motorcycles, caravans and vessels for 1.9.2 Used for business purposes recreational or sports purposes, and aircraft with a mass less than 1.550kg			х								х			х															3
1. Fuel	1.10 Fuel for machines and agriculture tractors	Х		Х		<u></u>			+				Х							+		x	+	<del></del> +	+	+			+	4
1. Fuel	1.10 Fuel for machines and agriculture tractors 1.10.1 Petrol			X										X								х							$\Box$	3
1. Fuel 1. Fuel	1.10 Fuel for machines and agriculture tractors 1.10 Fuel for machines and agriculture tractors 1.10 Supplies 1.10.3 LPG			X	-	-		-					-		X		<b></b>	-					X						$\longrightarrow$	5 5
1. Fuel	1.10 Fuel for machines and agriculture tractors 1.10.3 LPG  1.10 Fuel for machines and agriculture tractors 1.10.4 Natural Gas			X		<u> </u>									X								X		+				+	5
1. Fuel	1.10 Fuel for machines and agriculture tractors 1.10.5 Bio fuel			X											X								X							5
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	х		x						Ī						Ī				х										3
1. Fuel	1.11 Fuel for means of passenger transport with less 1.11.1 Petrol than 9 spaces or a rental car			х										х																2
1. Fuel	1.11 Fuel for means of passenger transport with less 1.11.2 Diesel than 9 spaces or a rental car			х					[			]		х	х	]							x				]			4
1. Fuel	1.11 Fuel for means of passenger transport with less 1.11.3 LPG than 9 spaces or a rental car			х										х	х								х							4
1. Fuel	1.11 Fuel for means of passenger transport with less 1.11.4 Natural Gas than 9 spaces or a rental car			х										х	х								х							4

Code	Subcode	Sub-subcode	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HU	IF.	IT	IT	LU	LV	MT	NI	PI	PT	RO	SE	SI	SK	UK		Used
1. Fuel	1.11 Fuel for means of passenger transport with less		A.	- DL		O.	- OL	DL	DIC													112			I I	OL.	- Oi	OI C	- Oit		
	than 9 spaces or a rental car				Х										Х	Х								Х							4
1. Fuel	1.12 Fuel for means of passenger transport other than 1.8 and 1.9				Х								Х		Х						х		x							1	5
1. Fuel	1.13 Fuel for means of transport for which there exists			х	Х										Х	х							х							i	5
1. Fuel	no restriction on the right to deduct  1.14 Fuel for means of transport for which there exists			х	х							х			Х	х															5
2. Hiring of means	a restriction on the right to deduct.																													<del>                                     </del>	
transport			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	of 2.1 Hiring of means of transport with a mass greater than 3.500kg other than means of transport for paying		х		х				х		х			x	х	x	х			х	x		x			х	х			1	13
	passengers																														$\longrightarrow$
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				х						Х			х			х			х	x					х	х		х	1	9
2. Hiring of means	paying passengers  of 2.2 Hiring of means of transport with a mass less than	2.2.1 For a continuous period exceeding 6	3																											+	
transport	or equal to 3.500kg other than means of transport for				х				х							х														1	3
2. Hiring of means	paying passengers  of 2.2 Hiring of means of transport with a mass less than	2.2.2 For a continuous period equal to or	r																												
transport	or equal to 3.500kg other than means of transport for paying passengers	not exceeding 6 months			Х				х							х														1	3
	of 2.2 Hiring of means of transport with a mass less than	2.2.3 PKW																													
transport	or equal to 3.500kg other than means of transport for paying passengers		Х		Х										Х	Х														i l	4
	of 2.2 Hiring of means of transport with a mass less than	2.2.4 LKW	v		v										х	х														i T	4
transport	or equal to 3.500kg other than means of transport for paying passengers		Х		Х										^	^															4
2. Hiring of means of transport	of 2.3 Hiring of means of transport for paying passengers		Х		х							х		х	х		х	Ī		х	х					х				i T	9
2. Hiring of means	of 2.3 Hiring of means of transport for paying passengers	2.3.1 For a continuous period exceeding 6	6		х				х							х															3
transport 2. Hiring of means	of 2.3 Hiring of means of transport for paying passengers	months 2.3.2 For a continuous period equal to or	r		х				х							х														$\vdash$	3
transport	of 2.4 Hiring of means of goods transport	not exceeding 6 months							^																					<del>                                     </del>	
transport					Х								Х	Х	Х	Х					Х			Х					Х	$\longmapsto$	8
transport	of 2.5 Hiring of passenger and multipurpose cars				х									Х	Х						Х										4
2. Hiring of means of transport	of 2.5 Hiring of passenger and multipurpose cars	2.5.1 Used exclusively for business purposes	3		Х								х			х													х	1	4
2. Hiring of means	of 2.5 Hiring of passenger and multipurpose cars	2.5.2 Used partly for commercial passenger	r		х								Х			х													х		4
transport 2. Hiring of means	of 2.5 Hiring of passenger and multipurpose cars	transport or driving instruction 2.5.3 Used partly for other than 2.5.2	2		х								х			х															3
transport	of 2.6 Hiring of motorcycles, caravans and vessels for	purposes			^								^			^														<del></del>	3
transport	recreational or sports purposes, and aircraft with a				х										Х									х						1	3
2. Hiring of means	mass less than 1.550kg  of 2.6 Hiring of motorcycles, caravans and vessels for	2.6.1 Used for commercial passenger	r																											<del></del>	
transport	recreational or sports purposes, and aircraft with a mass less than 1.550kg	transport or driving instruction			Х								Х			х					х								х		5
2. Hiring of means of 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 Osed for other business purposes			Х								х			х					x								х		5
2. Hiring of means of transport	of 2.7 Hiring of passenger cars of the M1 category				х											х													x	i	3
2. Hiring of means	of 2.8 Hiring of means of passenger transport with more				х										Х	х		х			х		х	Х							7
transport 2. Hiring of means	than 9 spaces of 2.9 Hiring of means of passenger transport with less				х										Х			х												$\vdash$	3
transport	than 9 spaces of 2.9 Hiring of means of passenger transport with less	2.9.1 Used for commercial operations													^			^												<del></del>	
transport	than 9 spaces	·			Х											Х					Х			Х					Х	<b></b>	5
2. Hiring of means of transport	of 2.9 Hiring of means of passenger transport with less than 9 spaces	<ol><li>2.9.2 Used for other than commercial operations</li></ol>			х											х					Х								Х	<u>i</u> l	4
2. Hiring of means	of 2.10 Hiring of means of transport for which there exists no restriction on the right to deduct			х	х										Х	х							х							i t	5
_	of 2.11 Hiring of a means of transport for which there			х	х							х			Х	х															5
transport 2. Hiring of means	exists a restriction on the right to deduct  of 2.12 Hiring of means of transport other than 2.5 and															1														<del></del>	
transport 3. Expenditure relating	2.6				Х								Х		Х	х							х							$\longmapsto$	5
means of transport (other	er																													i l	
than goods and service referred to under codes			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	i l	27
and 2)	to 3.1 Expenditure relating to means of transport with a																													<b></b>	
means of transport (other than goods and service referred to under codes	er mass greater than 3.500kg other than means of transport for paying passengers				x									х									x				x				4
means of transport (other	to 3.1 Expenditure relating to means of transport with a er mass greater than 3.500kg other than means of sstransport for paying passengers		a n X		х										х		х			х	х		x			х					8
referred to under codes and 2)	1				^										^		,			۸	Α		^								
means of transport (other	to 3.1 Expenditure relating to means of transport with a er mass greater than 3.500kg other than means of transport for paying passengers		t r g X		х						x				x	х				x	х		x								8
3. Expenditure relating to means of transport (other	to 3.1 Expenditure relating to means of transport with a mass greater than 3.500kg other than means of transport for paying passengers	3.1.3 Purchase and installation of accessories for a means of transport with a mass greater than 3.500kg other than means of transport for paying passengers			х						х				х	х				х	х		x								8
IAU(0 Z)	i e	!				, ,																									

Code	Subcode	Sub-subcode	AT	BE	BG	CY	CZ	DE	DK E	E EL	ES	FI	FR	HU	IE	IT	LT	111	V MT	NL	PL	PT	RO	SE	SI	SK	UK	He	Jsed
9040	3.1 Expenditure relating to means of transport with		f	BE	ВО	CI	02	DE	DK E		ES		FK	по	IC			LU	.V IVII	INL	FL		KO	JE .	OI .	3K	UK	US	seu
means of transport (other	r mass greater than 3.500kg other than means	of transport with a mass greater than 3.500kg	9																										
than goods and services referred to under codes 1	s transport for paying passengers	other than means of transport for paying passengers	X		Х					Х				х	х				х х		х							8	8
and 2)	1	passerigers																											
3. Expenditure relating to	3.1 Expenditure relating to means of transport with	a 3.1.5 Other expenditure relating to a means	S																										
means of transport (other	r mass greater than 3.500kg other than means of transport for paying passengers	of of transport with a mass greater than 3.500kg other than means of transport for	r x		х					x				х	x				x x		x								
referred to under codes 1		paying passengers	'l ^		^					_ ^				^	^				^   ^		*							'	•
and 2)																													
	3.2 Expenditure relating to means of transport with mass less than or equal to 3.500kg other than mean																												
	of transport for paying passengers	15			х				х				х												х			4	4
referred to under codes 1																													
and 2)	0.05	0.04 B																		-									
	3.2 Expenditure relating to means of transport with mass less than or equal to 3.500kg other than mean		a r																										
	of transport for paying passengers	than means of transport for paying	X		Х									х		х			х х					х			Х	8	8
referred to under codes 1	1	passengers																											
and 2) 3 Expenditure relating to	3.2 Expenditure relating to means of transport with	a 3.2.2 Maintenance of a means of transpor	+				-			-	+	-			-				_	+						+		-	$\overline{}$
	r mass less than or equal to 3.500kg other than mean																												
	of transport for paying passengers	other than means of transport for paying	Х		Х					Х				Х	Х						x						Х	7	7
referred to under codes 1 and 2)	1	passengers																											
	3.2 Expenditure relating to means of transport with	a 3.2.3 Purchase and installation of	f																										-
means of transport (other	r mass less than or equal to 3.500kg other than mear	ns accessories for a means of transport with a	a																										<u> </u>
than goods and services referred to under codes 1	of transport for paying passengers	mass less than or equal to 3.500kg other than means of transport for paying	r X		Х					Х				Х	Х				х х								Х	8	8
referred to under codes 1 and 2)	<b>'</b>	passengers																											
3. Expenditure relating to	3.2 Expenditure relating to means of transport with	a 3.2.4 Garaging or parking of a means of	f																										$\neg$
	r mass less than or equal to 3.500kg other than mean	is transport with a mass less than or equal to 3.500kg other than means of transport for	r X		x					v				х	x				x x									,	.
than goods and services referred to under codes 1	s of transport for paying passengers	3.500kg other than means of transport for paying passengers	'		^					×					^				^   X		x							'	٥
and 2)											1																		
3. Expenditure relating to	3.2 Expenditure relating to means of transport with		5			T										T	T								T	T	T		
	r mass less than or equal to 3.500kg other than mear of transport for paying passengers	of transport with a mass less than or equa to 3.500kg other than means of transpor	t x		х					x				х	x				x x		x				х				9
referred to under codes 1		for paying passengers												~					.   .		_ ~								•
and 2)																													
	3.2 Expenditure relating to means of transport with mass less than or equal to 3.500kg other than mear																												
than goods and services	of transport for paying passengers	13	х		х									х	х													4	4
referred to under codes 1																													
and 2)	3.2 Expenditure relating to means of transport with	2 2 7 I KW																											
means of transport (other	r mass less than or equal to 3.500kg other than mear	a 3.2.7 LNVV																											
	of transport for paying passengers		х		Х									х	х													4	4
referred to under codes 1	1																												
and 2) 3. Expenditure relating to	3.3 Expenditure relating to means of transport for	or								-	+						-			+					-	-			
means of transport (other	r paying passengers																												
than goods and services	S				Х						Х		Х															3	3
referred to under codes 1 and 2)	1																												
3. Expenditure relating to	3.3 Expenditure relating to means of transport for	or 3.3.1 Purchase of a means of transport for	r																										
means of transport (other		paying passengers	x													v			x x					.,					_
than goods and services referred to under codes 1	S 1		^		Х									Х		Х			х					Х				'	′
and 2)	•																												
	3.3 Expenditure relating to means of transport for		t																										
means of transport (other than goods and services		for paying passengers	x		Х									х					х х		х							'	6
referred to under codes 1			^																"		_ ^							`	-
and 2)		2.2.2. Durch	4								1				ļļ.					-									
<ol><li>Expenditure relating to means of transport (other</li></ol>	3.3 Expenditure relating to means of transport for paying passengers	or 3.3.3 Purchase and installation of accessories for a means of transport for	r																										1
than goods and services		paying passengers	х		х									х					х х									1	5
referred to under codes 1																													
and 2) 3 Expenditure relating to	3.3 Expenditure relating to means of transport for	or 3.3.4 Garaging or parking of a means of	f								+	-	-							-						-			
means of transport (other		transport for paying passengers																											
than goods and services	s		х		х									x					х х		x							6	6
referred to under codes 1	1																												
and 2) 3. Expenditure relating to	3.3 Expenditure relating to means of transport for	or 3.3.5 Other expenditure relating to a means	S								+																		$\dashv$
means of transport (other	r paying passengers	of transport for paying passengers																											l
than goods and services			х		Х									х					х х		x							6	6
referred to under codes 1 and 2)	'																												
3. Expenditure relating to	3.4 Expenditure relating to means of goods transport					İ																							
means of transport (other					x														v									.	,
than goods and services referred to under codes 1	5 1				^								Х						Х										3
and 2)																													
3. Expenditure relating to	3.4 Expenditure relating to means of goods transport		3																										
means of transport (other than goods and services		transport	x		Х							х		х													x		5
	1		^		^							, î		^													-	`	_
referred to under codes 1	1			i l	İ	1				1	1	1	1			1		1	1	1	1			1	1	1		1	
and 2)	1	0.40 M		<del>                                     </del>		-				-	_	1	+		-					_								+	
and 2) 3. Expenditure relating to	3.4 Expenditure relating to means of goods transport		6																										
and 2) 3. Expenditure relating to means of transport (other	r	3.4.2 Maintenance of a means of goods transport	S X		х							х		х	х						x						х	7	7
and 2) 3. Expenditure relating to	r s				x							х		x	х						x						х	7	7

Code	Subcode Sub-subcode	AT BE	BG	CY	CZ	DE	DK EE	EL	ES	FI	FR	HU	IF	IT LT	LU	LV	ΛT	NL PL	PT	RO SE	SI	SK	UK	Used
0000	3.4 Expenditure relating to means of goods transport 3.4.3 Garaging or parking of a means of	AI BE	ВО	CI	02	DE	DK EE		LO		FK	по	IE.	11	LU	LV	""	NL FL	FI	KO SE	OI .	3K	UK	Useu
means of transport (other	goods transport																							
than goods and services referred to under codes 1			Х							Х		Х	х					x						5
and 2)																								
3. Expenditure relating to	3.4 Expenditure relating to means of goods transport 3.4.4 Expenditure relating to means of																							
means of transport (other than goods and services	goods transport other than 3.4.1, 3.4.2 and 3.4.3		x							х		х	x											4
referred to under codes 1	0.4.0		_ ^							^		^	^											•
and 2)	0.511.																							
<ol><li>Expenditure relating to means of transport (other</li></ol>	3.5 Maintenance of passenger and multipurpose cars																							
than goods and services			х								х	х						x						4
referred to under codes 1																								
and 2) 3. Expenditure relating to	3.5 Maintenance of passenger and multipurpose cars 3.5.1 Used exclusively for business														+									
means of transport (other	purposes																							
than goods and services			Х							Х							Х	х					Х	5
referred to under codes 1 and 2)																								
3. Expenditure relating to	3.5 Maintenance of passenger and multipurpose cars 3.5.2 Used partly for commercial passenger																							
means of transport (other	transport, driving instruction, or rental		v							х			x				v						v	•
than goods and services referred to under codes 1	purposes		Х							X			х				х	х					Х	6
and 2)																								
3. Expenditure relating to	3.5 Maintenance of passenger and multipurpose cars 3.5.3 Used partly for business purposes			1		T			T		Ţ		T						1					
means of transport (other than goods and services			х	1						х			х				х	x	1					5
referred to under codes 1				1															1					
and 2)	2.6. Maintanance, of materialism correspondent			-				+ +							+				-		1			
	3.6 Maintenance, of motorcycles, caravans and vessels for recreational and sports purposes, and			1															1					
than goods and services	aircrafts with a mass greater than 1.550kg		х	1								Х							х					3
referred to under codes 1																								
and 2) 3. Expenditure relating to	3.6 Maintenance, of motorcycles, caravans and 3.6.1 Used for commercial passenger		-	1		+		+ +	+				+		+ +		+		1	<del>                                     </del>	1		+	
means of transport (other	vessels for recreational and sports purposes, and transport, driving instruction, rental			1															1					
	aircrafts with a mass greater than 1.550kg purposes		х							Х			Х				Х						Х	5
referred to under codes 1 and 2)																								
3. Expenditure relating to	3.6 Maintenance, of motorcycles, caravans and 3.6.2 Used for other business purposes																							
	vessels for recreational and sports purposes, and aircrafts with a mass greater than 1.550kg		x							х			x				x						x	_
referred to under codes 1	alicians with a mass greater than 1.550kg		^							^			^				^						^	5
and 2)																								
	3.7 Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose																							
than goods and services			х								х	х												3
referred to under codes 1																								
and 2) 3 Expenditure relating to	3.7 Expenditure, other than maintenance, garaging 3.7.1 Used exclusively for business																_							$\longrightarrow$
	and parking relating to passenger and multipurpose purposes																							
than goods and services	cars		х							х			Х				Х						Х	5
referred to under codes 1 and 2)																								
3. Expenditure relating to	3.7 Expenditure, other than maintenance, garaging 3.7.2 Used partly for commercial passenger																							
	and parking relating to passenger and multipurpose transport, driving instruction or rental		х							х			x				x						x	_
than goods and services referred to under codes 1	cars purposes		^							^			^				^						^	5
and 2)																								
	3.7 Expenditure, other than maintenance, garaging 3.7.3 Used partly for purposes other than																							
than goods and services	and parking relating to passenger and multipurpose 3.7.2 cars		х							х			х				х							4
referred to under codes 1				1															1					
and 2)	3.8 Expenditure, other than maintenance, garaging		-	1				+ +							+				1	<del>                                     </del>	1			$\longrightarrow$
means of transport (other	and parking relating to motorcycles, caravans and																							
than goods and services	vessels for recreational and sports purposes, and		х	1								Х					х		х					4
referred to under codes 1 and 2)	aircrafts with a mass greater than 1.550kg.			1															1					
3. Expenditure relating to	3.8 Expenditure, other than maintenance, garaging 3.8.1 Used for commercial passenger			1				1											1	† †				
means of transport (other	and parking relating to motorcycles, caravans and transport, driving instruction, rental			1									.						1					
than goods and services	vessels for recreational and sports purposes, and purposes or resale aircrafts with a mass greater than 1.550kg.		Х	1						Х			х						1				х	4
and 2)	anotato mara mass greater than 1.500kg.	L													<u> </u>					<u>                                     </u>				
3. Expenditure relating to	3.8 Expenditure, other than maintenance, garaging 3.8.2 Used for other business purposes																							
	and parking relating to motorcycles, caravans and vessels for recreational and sports purposes, and		х	1						х			x						1				x	
referred to under codes 1	aircrafts with a mass greater than 1.550kg.		^							^			^										^	4
and 2)				<del>                                     </del>				1											<del> </del>	<del>                                     </del>	1			
<ol><li>Expenditure relating to means of transport (other</li></ol>	3.9 Purchase of passenger car of 'M1' category			1															1					
than goods and services			х																				х	2
referred to under codes 1				1															1					
and 2) 3. Expenditure relating to	3.10 Purchase of accessories for passenger cars of	<del>                                     </del>	-	1		-+	-	+ +	+		-				+				+	+ +	1	-	+	
means of transport (other	'M1' category, including their assembly and installation																							
than goods and services			Х	1														х	1				х	3
referred to under codes 1 and 2)				1															1					
3. Expenditure relating to	3.11 Expenditure relating to means of passenger			1				1 1							1 1				1					
means of transport (other	transport with more than 9 places, or to means of		.,	1								Ţ												_
than goods and services referred to under codes 1	goods transport		х									Х		х				х	Х					5
and 2)				1															1					
		·																						

Code Subcode	Sub-subcode	ΔТ	BE	BG	CY	77	DE	DK	EE	EI	ES	FI	FR	HU	IF I	IT	LT	LU	LV	MT	NI PI	PT	RO	SE	SI	SK	UK		Used
3. Expenditure relating to 3.12 Expenditure relating to means of passenger	Sub-subcode	AI	DE	В	C.	,_	DE	DK	CC	- CL	LO		FK	по	II.		LI	LU	LV	IVII	NL FL	FI	KO	3E	OI.	- SK	UK		Useu
means of transport (other transport with less than 9 places used for commercia	I																												
than goods and services operations				Х										Х			Х			Х	х	Х					Х		7
referred to under codes 1 and 2)																													
3. Expenditure relating to 3.13 Expenditure relating to means of transport for	r																												
means of transport (other which there exists no restriction on the right to deduct			v	v										v	x														
than goods and services referred to under codes 1			Х	Х										Х	^						x								9
and 2)																													
3. Expenditure relating to 3.14 Expenditure relating to means of transport for																													
means of transport (other which there exists a restriction on the right to deduct than goods and services			х	х							x			х	x						x								6
referred to under codes 1																													Ĭ
and 2)																													
<ol> <li>Expenditure relating to 3.15 Maintenance of means of passenger transpor means of transport (other other than passenger and multipurpose cars</li> </ol>	t																												
than goods and services motorcycles, caravans ad vessels for recreational and	i			х								х		х	х						x								5
referred to under codes 1 sports purposes, and aircraft with a mass greater than	n																												
and 2) 1.550kg.  3. Expenditure relating to 3.16 Garaging or parking of a means of passenger					+ +																								
means of transport (other transport																													
than goods and services				Х								х		Х	Х						x								5
referred to under codes 1																													
and 2) 3. Expenditure relating to 3.17 Expenditure, other than maintenance, garaging					+ +										1				- 1	+		1	1		1				
means of transport (other or parking relating to means of transport other than	n e e e e e e e e e e e e e e e e e e e																												
than goods and services passenger and multipurpose cars, motorcycles				х								х		х	х						x								5
referred to under codes 1 caravans and vessels for recreational and sports and 2) purposes, and aircraft with a mass greater than																													
1.550kg																						ļ							
4. Road tolls and road user		х	х	х	х	х	х	Х	x	х	x	х	x	Х	x	х	х	х	x	х	х х	х	x	х	х	х	х		27
charge 4. Road tolls and road user 4.1 Road tolls for means of transport with a mass	\$				+ +		+								+ +	+	+		+	+		1	<del>                                     </del>				1		
charge greater than 3.500kg other than means of transport for	r	х		Х						х				х	х						x	х	1		х				8
paying passengers  4. Road tolls and road user 4.2 Road tolls for vehicles with a mass less than or		1			+ +					-					+ +	+						1	1		1	-			
charge equal to 3.500kg other than means of transport for		х		х						x				х							x	х			х				7
paying passengers		ļ																				1	1						
4. Road tolls and road user 4.2 Road tolls for vehicles with a mass less than of	4.2.1 PKW			v											x														,
charge equal to 3.500kg other than means of transport for				Х											^						x								3
4. Road tolls and road user 4.2 Road tolls for vehicles with a mass less than or	4.2.2 LKW																												
charge equal to 3.500kg other than means of transport for paying passengers	T .			Х											х						х								3
4. Road tolls and road user 4.3 Road tolls for means of transport for paying	1	.,		.,	+ +										H.,														_
charge passengers	,	Х		Х											Х						х				Х				5
4. Road tolls and road user 4.4 Road tolls for any means of transport across the				х				х																					2
charge Great Belt Bridge  4. Road tolls and road user 4.5 Road tolls for any means of transport across the	9				+																								_
charge Öresund Bridge				Х				Х																Х					3
4. Road tolls and road user 4.6 Road tolls for means of passenger transport with	ı			х										х	х						x	х							5
charge more than 9 places 4. Road tolls and road user 4.7 Road tolls for means of passenger transport with					+																								
charge less than 9 places				Х										Х	Х						х	Х							5
4. Road tolls and road user 4.8 Road tolls for vehicles used in the context of a	<u> </u>			Х																T	х								2
charge conference, fair, exhibition or congress  4. Road tolls and road user  4.8 Road tolls for vehicles used in the context of a	4.8.1 For the organiser of the event	1			+ +					-					<del>                                     </del>				1	-		<u> </u>	1		1	-			
charge conference, fair, exhibition or congress	Ţ	<u></u>		Х							<u> </u>		<u> </u>		Х						х	Х	<u></u>						4
4. Road tolls and road user 4.8 Road tolls for vehicles used in the context of a				v																		V							
charge conference, fair, exhibition or congress	the expenditure is directly charged by the organiser	1		Х											Х						x	Х	1						4
5. Travel expenses, such																			1			1			1				
as taxi fares, public		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
transport fares  5. Travel expenses, such 5.1 For the taxable person or an employee of the		<del>                                     </del>			+ +						<u> </u>		<u> </u>		+ +					-		<del>                                     </del>	<del>                                     </del>		<del>                                     </del>				
as taxi fares, public taxable person		х		Х				Х				х	x				Х		x	х	x		1				х		10
transport fares		<b>!</b>			+					-	<u> </u>		<u> </u>		-						-	1	1						
5. Travel expenses, such 5.2 For someone other than the taxable person, or ar as taxi fares, public employee of the taxable person	1	х		х				Х				х	х				х		х	х	x		1				х		10
transport fares																						ļ							
5. Travel expenses, such 5.3 For the taxable person or an employee of the as taxi fares, public taxable person in the context of a conference, fair				v				_	]	1					[			Ī	х	Ţ			1		1 ]	1	I	Ţ	3
transport fares public taxable person in the context of a conference, fair	'			Х															^		х								3
5. Travel expenses, such 5.3 For the taxable person or an employee of the	5.3.1 For the organiser of the event																					İ	İ		i i				
as taxi fares, public taxable person in the context of a conference, fair	,			Х																	x	х					х		4
transport fares exhibition or congress  5. Travel expenses, such 5.3 For the taxable person or an employee of the	5.3.2 For a participant in the event where				+ +										+ +					-		<del>                                     </del>	+						
as taxi fares, public taxable person in the context of a conference, fair	, the expenditure is directly charged by the	•		Х											x						x	х	1				х		5
transport fares exhibition or congress	organiser	- V		-	+ • +		V	v		-	Х	-	V	Х	Х	<u> </u>	v	v	v	v	хх	<b>-</b>	Х	v	Х	-	V		27
6. Accommodation 6. Accommodation 6.1 Expenditure on lodging and accommodation for		^	Х	Х	Х	^	٨	Х	Х	^	^	^	^	^	^	^	Λ.	Х	Х	^	^ X	Х	_ ^	^	^	^	Х		21
the taxable person, or an employee of the taxable		х		Х				Х	х			х	x			Х	Х		x	х			x				х		12
person		<b> </b>									<u> </u>		<u> </u>		$\vdash$							<u> </u>	<u> </u>						
6.2 Expenditure on lodging and accommodation for someone other than the taxable person or an		х		х				х	x			х	x			х	х		х	х			x				х		12
employee of the taxable person																			^`										
6. Accommodation 6.3 Expenditure on lodging and accommodation for				v			Ţ		,						,		Ţ	T	Ţ	Ţ			_		l I			Ţ	, ]
the taxable person or an employee of the taxable person attending qualifying conferences				Х					Х						Х		Х		Х	Х			Х						7
6. Accommodation 6.4 Expenditure on lodging and accommodation for	r																		1			1	1		1				
the taxable person or an employee of the taxable				х												1	х		x										3
person in the context of a conference, fair, exhibition or congress	1																						1						
Tot congress										·	1	·			<u> </u>							1	1	1		l			

0.1	0.1	4.7	- DE	D.O.	01/	07	- DE	DI					L ED		I 1= I	17	1.7				NII DI	DT		05	01	01/	LUZ		
Code Subcode  6. Accommodation 6.4 Expenditure on lodging and accommodation for	Sub-subcode  6.4.1 For the organiser of the event	AI	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HU	IE	11	LI	U	LV	MT I	NL PL	PT	RO	SE	SI	SK	UK		Used
the taxable person or an employee of the taxable	o.4.11 of the organisor of the event			х													x					х					х		4
person in the context of a conference, fair, exhibition				^													^					_ ^					^		4
or congress  6. Accommodation 6.4 Expenditure on lodging and accommodation for	6.4.2 For a participant in the event, where																				+								
the taxable person or an employee of the taxable				Х											x		х					x					х		5
person in the context of a conference, fair, exhibition	organiser			^											^		^					^					^		3
or congress  6. Accommodation  6.5 Expenditure on lodging and accommodation for an																													
employee of the taxable person effecting supplies of			х	Х													х												3
goods or services  6. Accommodation  6.6 Expenditure on lodging and accommodation for																						1					-		
onward supply			Х	Х								Х			Х		Х			Х							Х		7
6. Accommodation 6.7 Expenditure on lodging other than 6.5 or 6.6			Х	Х											Х		Х												
7. Food, drink and restaurant services		х	х	Х	х	Х	х	х	Х	х	х	X	Х	х	х	х	х	х	х	х	x x	х	х	х	х	х	х		27
7. Food, drink and 7.1 Food and drink provided by hotels, bars,																													
restaurant services restaurants and boarding houses, including breakfast				Х													Х		х				Х						4
7. Food, drink and 7.1 Food and drink provided by hotels, bars,	7.1.1 For the taxable person or an																												
restaurant services restaurants and boarding houses, including breakfast		х		Х				х	Х			х	х			Х	х			Х							Х		10
7. Food, drink and 7.1 Food and drink provided by hotels, bars,	7.1.2 For someone other than the taxable																					1					+		
restaurant services restaurants and boarding houses, including breakfast	person or an employee of the taxable	х		х				х	х			х	х			х	х			х							х		10
7. Food. drink and 7.2 Food and drink provided in the context of a	person				+										$\vdash$					-+		1	1						$\longrightarrow$
7. Food, drink and 7.2 Food and drink provided in the context of a restaurant services conference, fair, exhibition or congress			х	X													х		Х										4
7. Food, drink and 7.2 Food and drink provided in the context of a	7.2.1 For the organiser of the event			Х													х					х					х		4
restaurant services conference, fair, exhibition or congress  7. Food, drink and 7.2 Food and drink provided in the context of a	7.2.2 For a participant in the event where				+										+							+	1						
restaurant services conference, fair, exhibition or congress	the expenditure is directly charged by the			Х													х					x					х		4
	organiser				+-+															_			<b> </b>						
7. Food, drink and 7.3 Food and drink for an employee of the taxable restaurant services person effecting supplies of goods or services			х	X													х												3
7. Food, drink and 7.4 Restaurant services purchased for onward supply			х	Х								х		Х	х		х			х							х		8
restaurant services 7. Food, drink and 7.5 Purchase of food, drink or restaurant services					+					-					<del>  ^</del>							1	1	<del>                                     </del>		+		-	
restaurant services other than 7.2, 7.3 and 7.4			Х	Х													Х					<u> </u>							3
8. Admissions to fairs and		х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	х	x	x	х	x x	х	х	х	х	х	х		27
exhibitions  8. Admissions to fairs and 8.1 For the taxable person or an employee of the		.,																											
exhibitions taxable person		Х		Х								Х			х		Х		Х		х						Х		8
8. Admissions to fairs and 8.2 For someone other than the taxable person or an exhibitions employee of the taxable person		х		х								X			x		х		x		x						x		8
9. Expenditure on luxuries,																													
amusements and		Х	Х	Х	Х	Х	Х	Х	Х	Х	х	Х	Х	Х	Х	Х	х	х	Х	Х	x x	Х	Х	Х	Х	х	Х		27
entertainment  9. Expenditure on luxuries, 9.1 Purchase of alcohol																													
amusements and			х	Х								X					х			х			х			х	х		8
entertainment  9. Expenditure on luxuries, 9.2 Purchase of manufactured tobacco																						1					-		
amusements and			х	х								X					х			х			х		х	х	х		9
entertainment																						-							
<ol> <li>Expenditure on luxuries, 9.3 Expenditure on receptions, entertainment, amusements and hospitality</li> </ol>		х		х				х	х				х	х			х			х				х					9
entertainment																													
9. Expenditure on luxuries, 9.3 Expenditure on receptions, entertainment, amusements and hospitality	9.3.1 For publicity purposes		x	х								х			x		x			x						x	х		Ω
amusements and hospitality entertainment			^	^	<u> </u>					<u> </u>		^	<u> </u>		^		^			^		<u> </u>	<u>L</u>	L		^	^		
9. Expenditure on luxuries, 9.3 Expenditure on receptions, entertainment,	9.3.2 Not for publicity purposes		v	v								х			x		v			v						v	v		8
amusements and hospitality entertainment			Х	Х								Α.			^		Х			Х						Х	Х		б
9. Expenditure on luxuries, 9.4 Expenditure on maintenance of pleasure craft																													
amusements and				Х									х				х			х						x	х		6
entertainment  9. Expenditure on luxuries, 9.5 Expenditure on works of art, collectors' items and					<del>                                     </del>										† †							1				+			$\overline{}$
amusements and antiques		Х		Х								X	x				х			x						х	х		8
entertainment  9. Expenditure on luxuries, 9.6 Expenditure on luxuries, amusements and					+										+							1	1			+	+		$\longrightarrow$
amusements and entertainment for advertising				X													х			х						х	х		5
entertainment  9. Expenditure on luxuries, 9.7 Expenditure on luxuries, amusements and					+										+							1	1						
amusements and entertainment other than 9.1, 9.2 and 9.3			х	Х													х									х	х		5
entertainment 10. Other		Х	Х	Х	х	Y	v	Х	v	Х	v	v	-	Х	Х	х	Y	X	х	Х	y v	-	Х	-	х	х	Х		27
10. Other 10.1 Tools			^	X	^	^	^	^	^	_^	^	^	^	^	X	^	^		X	^	X X	<del>  ^</del>	<del>  ^</del>	^	X	^	X		6
10. Other 10.2 Repairs within a warranty period			Х	Х						Х		Х			Х				Х		х				Х		Χ		10
10. Other     10.3 Services connected with education       10. Other     10.4 Work on property				X	+ +						X	Х			+ +			-	Х	-+	x x	1	1		X	+	Х		7
10. Other 10.4 Work on property	10.4.1 Work on immoveable property		Х	X							X	Х		Х	Х				Х	Х	X			Х	X		Х		12
10. Other 10.4 Work on property	10.4.2 Work on immoveable property used as a dwelling		х	Х							х	Х		Х					Х	х	х			х		T	х		10
10. Other 10.4 Work on property	as a dwelling 10.4.3 Work on moveable property other				+ +						v				-			-+	<u>,</u>			1	1		Ţ	+	-		
	than code 3		Х	Х							Х	Х		Х	Х				Х	Х	х	1	ļ		Х		х		11
10. Other     10.5 Purchase or hiring of property       10. Other     10.5 Purchase or hiring of property	10.5.1 Purchase or hiring of immoveable			Х	+-+						Х				+						х	1	1	<del>                                     </del>	Х		-		4
	property			Х							Х	Х		Х	Х				Х		х	<u> </u>			Х		Х		9
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			Х							Х	Х		Х					Х		х			х			Х		8
10. Other 10.5 Purchase or hiring of property	10.5.3 Purchase or hiring of moveable				+										+							1	1				+		
	property connected with or used in			х								х		х					х		x						х		6
	immoveable property used as a dwelling, or for recreational or leisure use											~									^						^		_
10. Other 10.5 Purchase or hiring of property	10.5.4 Purchase or hiring of moveable			Х							х	х		Х	х	<del>-  </del>		_	<del>-  </del>			1			х	<u> </u>	х		8
	property other than code 2			۸							^	٨			^						х				^		^		•

Code	Subcode	Sub-subcode	AT	BE	BG	CY	CZ	DE	DK	EE	EL	ES	FI	FR	HU	IE	IT	LT	LU	LV	MT	NL P	-	PT R	O S	E SI	l S	K	UK	Used
. Other 1	10.6 Provision of water, gas or electricity through	a		х	v															х	Х								х	6
	distribution network			^	^																^	,							^	•
	10.7 Gifts of a small value			Х	Х							Х				Х				Χ		)							Х	7
	10.8 Office expenses			Х									Х							Х		)	_						Х	6
	10.9 Participation in fairs and seminars				Х															Х		)				Х				4
	10.9 Participation in fairs and seminars	10.9.1 Fairs	X	Х	Х						Х		Х			Х				Χ		)				Х			Х	10
	10.9 Participation in fairs and seminars	10.9.2 Seminars	X		Х						Х		Х			Х				Χ		)				Х			Х	10
	10.9 Participation in fairs and seminars	10.9.3 Education		Х	Х								Х							Χ		)							Х	6
	10.9 Participation in fairs and seminars	10.9.4 Training		Х	Х								Х							Χ		)							Х	6
	10.10 Flat rate additions on livestock and agricultura produce	al			х											х						,				х			х	5
	10.11 Expenditure on postage of mail to countrie	0																												
	outside the EU	5			Х								х			Х				х		,							Х	6
	10.12 Expenditure on fax and phone in connection	n			х								x		х	x				х		,							x	7
	with accommodation																													
	10.13 Goods and services acquired by a trave	el			х							х	X		х	х				х	Х					x l			x	9
	organiser for the direct benefit of the traveller				- "										- :-															
	10.14 Goods purchased for resale other than 1.6			Х	Х								Х		Х	Х					Х	)							Х	8
	10.15 Services purchased for resale other than 6. and 7.4	6		х	х								X									,							х	5
	10.16 Work on property				Х																	,								2
	10.16 Work on property	10.16.1 Work on immoveable property																												
		used as a residence, recreational or leisure			х								x		Х					х		)							х	6
		facility																												
. Other	10.16 Work on property	10.16.2 Work on immoveable property other than 10.16.1			Х								Х		X	х				x		,							х	7
. Other 1	10.16 Work on property	10.16.3 Work on moveable property			1																									
		connected with or use of an immoveable			х								х		Х	х				х		,							х	7
		property in 10.16.1																												
. Other 1	10.16 Work on property	10.16.4 Work on moveable property other			· ·								.,		.,					х										
1		than 10.16.3			, x								X		Х	X				X		)							^	′
. Other 1	10.17 Expenditure on property				Х												İ					)								2
. Other 1	10.17 Expenditure on property	10.17.1 Expenditure on immoveable																1	Î											
		property used as a dwelling, or for			Х								х		Х					Х		)							Х	6
					1	1	1	1						1												1		1	1	
		recreational or leisure use			<u> </u>																									

Notes Deputation (EQ) No. 44740	2000	
Note: Regulation (EC) No. 1174/2	2009	
Update v0.10 Finla	and changes.	
Update v0.11 Latv		
Update v0.12 Slov	enia changes.	
Update v0.13 Port	ugal, Belgium, Greece, Sweden changes	
	n, Greece, Slovenia changes	
Update v0.15 Gree	ce changes	
Update v0.16 Irela	nd, Netherlands, Latvia, Malta changes	
Update v0.17 Latv	ia: not use code 3.2.2	14/08/2010
Malta	a: not use code 3.2.2	14/08/2010
Deni	mark: use code 3.2 instead of 3.2.1	14/08/2010
Hung	gary: many new codes and some removed	14/08/2010
Bulg	aria: use all codes	14/08/2010
Update v0.18 Lithu	uania: many new codes	17/08/2010
Update v0.19 Esto	nia: removed codes	17/08/2010
Update v0.20 Slov	ak republic: some new codes, some deleted	12/05/2011
Pola	nd: many new codes added	12/05/2011