

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						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	1.1.1 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							X						7	
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							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	1.1.4 Natural Gas			X						X			X	X	X	X							X						7	
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							X						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				X				X												X						X			4	
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							X						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	1.2.3 LPG			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	1.2.4 Natural Gas			X						X			X	X	X	X							X						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	1.2.5 Bio fuel			X						X			X	X	X	X							X						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	1.2.6 PKW	X		X										X	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		X										X	X															
1. Fuel	1.3 Fuel for means of transport for paying passengers		X		X				X			X									X						X			6	
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							X						6	
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.3 LPG			X									X	X	X	X							X						6	
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.4 Natural Gas			X									X	X	X	X							X						6	
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.5 Bio fuel			X									X	X	X	X							X						6	
1. Fuel	1.4 Fuel used specifically for test vehicles				X							X	X	X	X	X														4	
1. Fuel	1.5 Petroleum products used for lubrication of means of transport or engines		X		X						X			X	X	X														6	
1. Fuel	1.6 Fuel purchased for resale		X	X	X								X	X	X	X													X	6	
1. Fuel	1.7 Fuel for means of goods transport				X								X	X	X	X					X									6	
1. Fuel	1.8 Fuel for passenger and multipurpose cars				X									X	X	X					X									3	
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1.8.1 Used exclusively for business purposes			X								X			X														3	
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								X			X															3
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1.8.3 Used partly for other than 1.8.2 purposes			X								X			X															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 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								X			X															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	1.9.2 Used for business purposes			X							X				X															3
1. Fuel	1.10 Fuel for machines and agriculture tractors		X		X									X																3	
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.1 Petrol			X										X																2
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.2 Diesel			X										X	X								X							4
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.3 LPG			X										X	X								X							4
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.4 Natural Gas			X										X	X								X							4
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.5 Bio fuel			X										X	X								X							4
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car		X		X																X										3
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.1 Petrol			X										X																2
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.2 Diesel			X										X	X								X							4
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.3 LPG			X										X	X								X							4
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										X	X								X							4

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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								X		X	X															4
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								X		X	X															4
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										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	3.5.1 Used exclusively for business purposes			X								X								X								X		4
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					X								X		5
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								X			X					X										4
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										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	3.6.1 Used for commercial passenger transport, driving instruction, rental purposes			X								X			X					X								X		5
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					X								X		5
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										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	3.7.1 Used exclusively for business purposes			X								X			X					X								X		5
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					X								X		5
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								X			X					X										4
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						X			X							4
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			X													X		4
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			X													X		4
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	X		3
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	X		3
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										X			X						X							4

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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						X					X	4	
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		X						X					X	5	
6. Accommodation	6.5 Expenditure on lodging and accommodation for an employee of the taxable person effecting supplies of goods or services			X	X													X												3	
6. Accommodation	6.6 Expenditure on lodging and accommodation for onward supply			X	X							X				X		X			X								X	7	
6. Accommodation	6.7 Expenditure on lodging other than 6.5 or 6.6			X	X											X		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			X		5	
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	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	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													X		X										4	
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							X				X	4	
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							X				X	4	
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	X													X												3	
7. Food, drink and restaurant services	7.4 Restaurant services purchased for onward supply			X	X								X		X	X		X			X								X	8	
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	X													X												3	
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		X									X	7	
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		X									X	7	
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				X				X	7	
9. Expenditure on luxuries, amusements and entertainment	9.2 Purchase of manufactured tobacco			X	X								X					X			X				X		X		X	8	
9. Expenditure on luxuries, amusements and entertainment	9.3 Expenditure on receptions, entertainment, hospitality		X		X				X	X				X	X			X			X					X		X		10	
9. Expenditure on luxuries, amusements and entertainment	9.3 Expenditure on receptions, entertainment, hospitality	9.3.1 For publicity purposes		X	X								X			X		X			X								X	7	
9. Expenditure on luxuries, amusements and entertainment	9.3 Expenditure on receptions, entertainment, hospitality	9.3.2 Not for publicity purposes		X	X								X			X		X			X								X	7	
9. Expenditure on luxuries, amusements and entertainment	9.4 Expenditure on maintenance of pleasure craft				X									X				X			X								X	5	
9. Expenditure on luxuries, amusements and entertainment	9.5 Expenditure on works of art, collectors' items and antiques		X		X								X	X				X			X								X	7	
9. Expenditure on luxuries, amusements and entertainment	9.6 Expenditure on luxuries, amusements and entertainment for advertising				X													X			X								X	4	
9. Expenditure on luxuries, amusements and entertainment	9.7 Expenditure on luxuries, amusements and entertainment other than 9.1, 9.2 and 9.3			X	X													X											X	4	
10. Other			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
10. Other	10.1 Tools				X													X			X							X	X	5	
10. Other	10.2 Repairs within a warranty period			X	X						X	X	X					X			X							X	X	9	
10. Other	10.3 Services connected with education				X							X	X					X			X							X	X	6	
10. Other	10.4 Work on property				X							X						X			X							X	X	3	
10. Other	10.4 Work on property	10.4.1 Work on immovable property		X	X							X	X		X	X				X	X					X	X		X	11	
10. Other	10.4 Work on property	10.4.2 Work on immovable property used as a dwelling		X	X							X	X		X					X	X					X			X	9	
10. Other	10.4 Work on property	10.4.3 Work on moveable property other than code 3		X	X							X	X		X	X				X	X						X		X	10	
10. Other	10.5 Purchase or hiring of property				X							X															X			3	
10. Other	10.5 Purchase or hiring of property	10.5.1 Purchase or hiring of immovable property			X							X	X		X	X				X							X	X	X	9	
10. Other	10.5 Purchase or hiring of property	10.5.2 Purchase or hiring of immovable property used as a dwelling, or for recreational or leisure use			X							X	X		X					X						X		X	X	8	
10. Other	10.5 Purchase or hiring of property	10.5.3 Purchase or hiring of moveable property connected with or used in immovable property used as a dwelling, or for recreational or leisure use			X								X		X					X									X	5	
10. Other	10.5 Purchase or hiring of property	10.5.4 Purchase or hiring of moveable property other than code 2			X							X	X		X	X											X		X	7	

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10. Other	10.6 Provision of water, gas or electricity through a distribution network			X	X															X	X								X	5
10. Other	10.7 Gifts of a small value			X	X							X				X				X									X	6
10. Other	10.8 Office expenses			X	X								X							X									X	5
10. Other	10.9 Participation in fairs and seminars				X															X							X			3
10. Other	10.9 Participation in fairs and seminars	10.9.1 Fairs	X	X	X						X		X			X				X							X	X		9
10. Other	10.9 Participation in fairs and seminars	10.9.2 Seminars	X	X	X						X		X			X				X							X	X		9
10. Other	10.9 Participation in fairs and seminars	10.9.3 Education		X	X								X							X									X	5
10. Other	10.9 Participation in fairs and seminars	10.9.4 Training		X	X								X							X									X	5
10. Other	10.10 Flat rate additions on livestock and agricultural produce				X											X											X	X		4
10. Other	10.11 Expenditure on postage of mail to countries outside the EU				X								X			X				X									X	5
10. Other	10.12 Expenditure on fax and phone in connection with accommodation				X								X		X	X				X									X	6
10. Other	10.13 Goods and services acquired by a travel organiser for the direct benefit of the traveller				X							X	X		X	X				X	X					X			X	9
10. Other	10.14 Goods purchased for resale other than 1.6			X	X								X		X	X					X								X	7
10. Other	10.15 Services purchased for resale other than 6.6 and 7.4			X	X								X																X	4
10. Other	10.16 Work on property				X																									1
10. Other	10.16 Work on property	10.16.1 Work on immoveable property used as a residence, recreational or leisure facility			X								X		X					X									X	5
10. Other	10.16 Work on property	10.16.2 Work on immoveable property other than 10.16.1			X								X		X	X				X									X	6
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			X								X		X	X				X									X	6
10. Other	10.16 Work on property	10.16.4 Work on moveable property other than 10.16.3			X								X		X	X				X									X	6
10. Other	10.17 Expenditure on property				X																									1
10. Other	10.17 Expenditure on property	10.17.1 Expenditure on immoveable property used as a dwelling, or for recreational or leisure use			X								X		X					X									X	5
10. Other	10.17 Expenditure on property	10.17.2 Expenditure on immoveable property other than 10.17.1			X								X		X	X				X									X	6

Note: Regulation (EC) No. 1174/2009

Update v0.10	Finland changes.	
Update v0.11	Latvia changes.	
Update v0.12	Slovenia changes.	
Update v0.13	Portugal, Belgium, Greece, Sweden changes	
Update v0.14	Spain, Greece, Slovenia changes	
Update v0.15	Greece changes	
Update v0.16	Ireland, Netherlands, Latvia, Malta changes	
Update v0.17	Latvia: not use code 3.2.2	2010-08-14
	Malta: not use code 3.2.2	2010-08-14
	Denmark: use code 3.2 instead of 3.2.1	2010-08-14
	Hungary: many new codes and some removed	2010-08-14
	Bulgaria: use all codes	2010-08-14
Update v0.18	Lithuania: many new codes	2010-08-17
Update v0.19	Estonia: removed codes	2010-08-17