Code	Subcode		SE
1. Fuel	1.1. Fuel for means of transmut with a mass greater than		X
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. 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	
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	
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	
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	
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	
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. 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		
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 paying passengers		
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. 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. 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. 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. 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. Fuel	1.3 Fuel for means of transport for paying passengers		
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.1 Petrol	
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.2 Diesel	
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.3 LPG	
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.4 Natural Gas	
1. Fuel	1.3 Fuel for means of transport for paying passengers	1.3.5 Bio fuel	
1. Fuel	1.4 Fuel used specifically for test vehicles		
1. Fuel	1.5 Petroleum products used for lubrication of means of transport or engines		
1. Fuel	1.6 Fuel purchased for resale		
1. Fuel	1.7 Fuel for means of goods transport		
1. Fuel	1.8 Fuel for passenger and multipurpose cars		
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1.8.1 Used exclusively for business purposes	
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1.8.2 Used partly for commercial passenger transport, driving instruction or rental purposes	
1. Fuel	1.8 Fuel for passenger and multipurpose cars	1.8.3 Used partly for other than 1.8.2 purposes	
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. Fuel	1.9 Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg		
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 10 Fuel for mechines and agriculture treaters	<u> </u>	
1. Fuel	1.10 Fuel for machines and agriculture tractors	1 10 1 Detrol	
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.1 Petrol	
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.2 Diesel	
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.3 LPG	
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.4 Natural Gas	
1. Fuel	1.10 Fuel for machines and agriculture tractors	1.10.5 Bio fuel	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car		

Code	Subcode	Sub-subcode	SE
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.2 Diesel	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.3 LPG	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.4 Natural Gas	
1. Fuel	1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.5 Bio fuel	
1. Fuel	1.12 Fuel for means of passenger transport other than 1.8 and		
1. Fuel	1.9 1.13 Fuel for means of transport for which there exists no		
1. Fuel	restriction on the right to deduct 1.14 Fuel for means of transport for which there exists a		
	restriction on the right to deduct.		<u> </u>
2. Hiring of means of transport			Х
2. Hiring of means of transport	<ul><li>2.1 Hiring of means of transport with a mass greater than</li><li>3.500kg other than means of transport for paying passengers</li></ul>		x
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		x
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	· · ·	
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
2. Hiring of means of transport	2.2 Hiring of means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
2. Hiring of means of transport	2.3 Hiring of means of transport for paying passengers		Х
2. Hiring of means of transport	2.3 Hiring of means of transport for paying passengers	2.3.1 For a continuous period exceeding 6 months	
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	
2. Hiring of means of transport	2.4 Hiring of means of goods transport		<b></b>
2. Hiring of means of transport	2.5 Hiring of passenger and multipurpose cars		
2. Hiring of means of transport	2.5 Hiring of passenger and multipurpose cars	2.5.1 Used exclusively for business purposes	
2. Hiring of means of transport	2.5 Hiring of passenger and multipurpose cars	2.5.2 Used partly for commercial passenger transport or driving instruction	
2. Hiring of means of transport	2.5 Hiring of passenger and multipurpose cars	2.5.3 Used partly for other than 2.5.2 purposes	
2. Hiring of means of transport	2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg		
2. Hiring of means of transport	2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg		
2. Hiring of means of transport	2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1.550kg		
2. Hiring of means of transport	2.7 Hiring of passenger cars of the M1 category		
2. Hiring of means of transport	2.8 Hiring of means of passenger transport with more than 9		
2. Hiring of means of transport	spaces 2.9 Hiring of means of passenger transport with less than 9 spaces		
2. Hiring of means of transport	2.9 Hiring of means of passenger transport with less than 9 spaces	2.9.1 Used for commercial operations	
2. Hiring of means of transport	2.9 Hiring of means of passenger transport with less than 9 spaces	2.9.2 Used for other than commercial operations	
2. Hiring of means of transport	2.10 Hiring of means of transport for which there exists no restriction on the right to deduct		
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		
2. Hiring of means of transport	2.12 Hiring of means of transport other than 2.5 and 2.6		
3. Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)			x
3. Expenditure relating to means of transport	3.1 Expenditure relating to means of transport with a mass greater than 3.500kg other than means of transport for paying		
codes 1 and 2)	passengers		
3. Expenditure relating to means of transport	3.1 Expenditure relating to means of transport with a mass		
codes 1 and 2)	greater than 3.500kg other than means of transport for paying passengers	of transport for paying passengers	
	3.1 Expenditure relating to means of transport with a mass greater than 3.500kg other than means of transport for paying passengers		

Code	Subcode	Sub-subcode	SE
	3.1 Expenditure relating to means of transport with a mass greater than 3.500kg other than means of transport for paying passengers	for a means of transport with a mass greater than 3.500kg other than means of transport for	
	3.1 Expenditure relating to means of transport with a mass greater than 3.500kg other than means of transport for paying passengers		
(other than goods and services referred to under codes 1 and 2)	3.1 Expenditure relating to means of transport with a mass greater than 3.500kg other than means of transport for paying passengers	3.1.5 Other expenditure relating to a means of transport with a mass greater than 3.500kg other than means of transport for paying passengers	
	3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
	3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
(other than goods and services referred to under codes 1 and 2)	3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	with a mass less than or equal to 3.500kg other than means of transport for paying passengers	
	3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
(other than goods and services referred to under codes 1 and 2)	3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers	
	3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
(other than goods and services referred to under	3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>	3.2 Expenditure relating to means of transport with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>	3.3 Expenditure relating to means of transport for paying passengers		
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>	3.3 Expenditure relating to means of transport for paying passengers	3.3.1 Purchase of a means of transport for paying passengers	x
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>	3.3 Expenditure relating to means of transport for paying passengers	3.3.2 Maintenance of a means of transport for paying passengers	
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>	3.3 Expenditure relating to means of transport for paying passengers	3.3.3 Purchase and installation of accessories for a means of transport for paying passengers	
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>	3.3 Expenditure relating to means of transport for paying passengers	3.3.4 Garaging or parking of a means of transport for paying passengers	
	3.3 Expenditure relating to means of transport for paying passengers	3.3.5 Other expenditure relating to a means of transport for paying passengers	
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>	3.4 Expenditure relating to means of goods transport		
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>	3.4 Expenditure relating to means of goods transport	3.4.1 Purchase of a means of goods transport	
	3.4 Expenditure relating to means of goods transport	3.4.2 Maintenance of a means of goods transport	
	3.4 Expenditure relating to means of goods transport	3.4.3 Garaging or parking of a means of goods transport	
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>		3.4.4 Expenditure relating to means of goods transport other than 3.4.1, 3.4.2 and 3.4.3	
(other than goods and services referred to under codes 1 and 2)			
<ol> <li>Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)</li> </ol>		3.5.1 Used exclusively for business purposes	
	3.5 Maintenance of passenger and multipurpose cars	3.5.2 Used partly for commercial passenger transport, driving instruction, or rental purposes	

Code	Subcode	Sub-subcode	SE
3. Expenditure relating to means of transport	3.5 Maintenance of passenger and multipurpose cars	3.5.3 Used partly for business purposes other	
(other than goods and services referred to under codes 1 and 2)		than 3.5.2	
	3.6 Maintenance, of motorcycles, caravans and vessels for		
	recreational and sports purposes, and aircrafts with a mass greater than 1.550kg		
	3.6 Maintenance, of motorcycles, caravans and vessels for	3.6.1 Used for commercial passenger	
	recreational and sports purposes, and aircrafts with a mass greater than 1.550kg		
· · · · · · · · · · · · · · · · · · ·	3.6 Maintenance, of motorcycles, caravans and vessels for	2.6.2.Lood for other business purposes	
	recreational and sports purposes, and aircrafts with a mass greater than 1.550kg	5.0.2 Used for other business purposes	
	3.7 Expenditure, other than maintenance, garaging and		
	parking relating to passenger and multipurpose cars		
· · · · · · · · · · · · · · · · · · ·	3.7 Expenditure, other than maintenance, garaging and	3 7 1 Used exclusively for business purposes	
	parking relating to passenger and multipurpose cars		
	3.7 Expenditure, other than maintenance, garaging and	3.7.2 Used partly for commercial passenger	
	parking relating to passenger and multipurpose cars	transport, driving instruction or rental purposes	
	3.7 Expenditure, other than maintenance, garaging and	3.7.3 Used partly for purposes other than 3.7.2	
	parking relating to passenger and multipurpose cars	3.7.3 Used partly for purposes other than 3.7.2	
	3.8 Expenditure, other than maintenance, garaging and		
	parking relating to motorcycles, caravans and vessels for		
codes 1 and 2)	recreational and sports purposes, and aircrafts with a mass greater than 1.550kg.		
3 Expenditure relating to means of transport	3.8 Expenditure, other than maintenance, garaging and	3.8.1 Used for commercial passenger	
	parking relating to motorcycles, caravans and vessels for		
codes 1 and 2)	recreational and sports purposes, and aircrafts with a mass greater than 1.550kg.		
3 Expenditure relating to means of transport	3.8 Expenditure, other than maintenance, garaging and	3.8.2.Lised for other business purposes	
	parking relating to motorcycles, caravans and vessels for	5.6.2 Used for other business purposes	
codes 1 and 2)	recreational and sports purposes, and aircrafts with a mass		
3. Expenditure relating to means of transport	greater than 1.550kg.		
(other than goods and services referred to under codes 1 and 2)	5.9 Purchase of passenger car of MT category		
	3.10 Purchase of accessories for passenger cars of 'M1'		
	category, including their assembly and installation		
	3.11 Expenditure relating to means of passenger transport		
	with more than 9 places, or to means of goods transport		
/	3.12 Expenditure relating to means of passenger transport		
	with less than 9 places used for commercial operations		
	3.13 Expenditure relating to means of transport for which there		
(other than goods and services referred to under codes 1 and 2)			
	3.14 Expenditure relating to means of transport for which there		
(other than goods and services referred to under codes 1 and 2)			
/	3.15 Maintenance of means of passenger transport other than		
	passenger and multipurpose cars, motorcycles, caravans ad		
codes 1 and 2)	vessels for recreational and sports purposes, and aircraft with a mass greater than 1.550kg.		
3. Expenditure relating to means of transport	3.16 Garaging or parking of a means of passenger transport		
(other than goods and services referred to under codes 1 and 2)			
3. Expenditure relating to means of transport	3.17 Expenditure, other than maintenance, garaging or		
(other than goods and services referred to under	parking relating to means of transport other than passenger		
codes 1 and 2)	and multipurpose cars, motorcycles, caravans and vessels for recreational and sports purposes, and aircraft with a mass		
	greater than 1.550kg		
4. Road tolls and road user charge			Х
4. Road tolls and road user charge	4.1 Road tolls for means of transport with a mass greater than 3.500kg other than means of transport for paying passengers		
4. Road tolls and road user charge	4.2 Road tolls for vehicles with a mass less than or equal to 3.500kg other than means of transport for paying passengers		
4. Road tolls and road user charge	4.2 Road tolls for vehicles with a mass less than or equal to 3.500kg other than means of transport for paying passengers	4.2.1 PKW	
4. Road tolls and road user charge	4.2 Road tolls for vehicles with a mass less than or equal to 3.500kg other than means of transport for paying passengers	4.2.2 LKW	
4. Road tolls and road user charge	4.3 Road tolls for means of transport for paying passengers		
4. Road tolls and road user charge	4.4 Road tolls for any means of transport across the Great		
	Belt Bridge		

4 Section and read user charge 4 Section for any neares of paragraph across the Cheman bedge 4 Read bits and read user charge 4 Read bits and read bits for vehicles used in the contex of a conference 4 Read bits and read user charge 4 Read bits and read bits for vehicles user  5 Town in spenses, such as tas faces, public 2 For a sp	Code	Subcode	Sub-subcode	SE
Eval talk and value intrage     EVA Prod talk for means of passenger transport with more     than 2 passes     The Second S	4. Road tolls and road user charge			x
	4. Road tolls and road user charge	4.6 Road tolls for means of passenger transport with more		
Accordination     Accordi	4. Read talls and read user charge			
Line, which we compare the second of a conference         4.8.11 for the organiser of the event           A. Road tols and road user charge         4.8 Road tols and road user charge         4.8.11 for the organiser of the event           S. Travel expenses, such as taxif fares, public of the taxable person or an employee of the taxable person.         4.8.11 for the organiser of the event         X           S. Travel expenses, such as taxif fares, public O         Main taxable person or an employee of the taxable person. or an employee of the taxable person.         X           S. Travel expenses, such as taxif fares, public O         S. Travel expenses, such as taxif fares, public O.5.7 the taxable person or an employee of the taxable person.         X           S. Travel expenses, such as taxif fares, public O.5.7 the taxable person or an employee of the taxable person.         X           S. Travel expenses, such as taxif fares, public O.5.7 the taxable person or an employee of the taxable person.         X           S. Travel expenses, such as taxif fares, public O.5.7 the taxable person or an employee of the taxable person.         X           A. Accommodation         C.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1		9 places		
Bits, exhibition or compress         4.8 Pack all for vehicles use in the context of a conference, 4.8.2 For a participant in the event, where the side period or solved process and the set of the context of a conference, fact shall be provided in a directly charged by the control of a conference, fact shall be provided in a directly charged by the context of a conference, fact shall be provided in the context of a c		fair, exhibition or congress		
first, obbition or corpress         excenditure is direct, charged by the organiser           5. Troot segments, such as too faces, public         5.1 For the tooship person         X           5. Troot segments, such as too faces, public         5.1 For the tooship person         X           5. Troot segments, such as too faces, public         5.1 For the tooship person         X           5. Troot segments, such as too faces, public         5.2 For the southip person         X           5. Troot segments, such as too faces, public         5.1 For the tooship person         X           5. Troot segments, such as too faces, public         5.1 For the construction of an employee of the tooship person         X           6. Accommodation         6.1 Expenditure on lodging and accommodation for the tooship person         X           6. Accommodation         6.1 Expenditure on lodging and accommodation for the tooship person         X           6. Accommodation         6.1 Expenditure on lodging and accommodation for the tooship person         X           6. Accommodation         6.1 Expenditure on lodging and accommodation for the tooship person         X           6. Accommodation         6.4 Expenditure on lodging and accommodation for the tooship person         X           6. Accommodation         6.4 Expenditure on lodging and accommodation for the tooship person         X           6. Accommodation         6.4 Expenditure on	4. Road tolls and road user charge		4.8.1 For the organiser of the event	
Charger times         A           Charger times         Charger times         Charger times         Charger times           Charger times         Charger times         Charger times         Charger times           Charger times         Charger times         Charger times         Charger times         Charger times           Sharger times         Charger times         Charger times         Charger times         Charger times         Charger times           Sharger times         Charger times         Charger times         Charger times         Charger times         Charger times           Sharger times         Charger times         Charger times         Charger times         Charger times           Sharger times         Charger times         Charger times         Charger times         Charger times           Charger times         Charger times         Charger times         Charger times         Charger times           Charger times         Charger times         Charger times         Charger times         Charger times           Charger times         Charger times         Charger times         Charger times         Charger times           Charger times         Charger times         Charger times         Charger times         Charger times           Charger times         Charger t	4. Road tolls and road user charge		expenditure is directly charged by the	
5. Time dragment array of the specific array of the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress.           6. Accommodation         6.1 Expenditure on loging and accommodation for the constance of the taxable person.           7. Trove descent array of the constance of the taxable person or an employee of the taxable person or an employee of the taxable person or an employee of the taxable person.           6. Accommodation         6.1 Expenditure on loging and accommodation for the context of a conference, fair, exhibition or congress.           6. Accommodation         6.1 Expenditure on loging and accommodation for the context of a conference, fair, exhibition or congress.           6. Accommodation         6.1 Expenditure on loging and accommodation for the context of a conference, fair, exhibition or congress.           6. Accommodation         6.3 Expenditure on loging and accommodation for the taxable person in the context of a conference, fair, exhibition or congress.           6. Accommodation         6.3 Expenditure on loging and accommodation for the baxable person in the context of a conference, fair, exhibition or congress.           6. Accommodation         6.3 Expenditure on loging and accommodation for the baxable person in the context of a conference, fair, exhibition or congress.           6. Accommodation         6.3 Expenditure on loging and accommodation for the baxable person in the context of a conference, fair, exhibition or congress.           7. Food, dink and				х
6. Torvel expenses, such as tabli farse, public 52. For semeene other than the taxable person, or an employee of the taxable person in the context of a conference, fair, exhibition or congress. 5. Torvel expenses, such as tabli farse, public 53. For the taxable person in the context of a conference, fair, exhibition or congress. 5. Torvel expenses, such as tabli farse, public 53. For the taxable person in the context of a conference, fair, exhibition or congress. 6. Accommodation 6. Accommodation 6. Accommodation 6. Conference fair, exhibition or congress. 6. Accommodation 6. Conference fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or congress. 6. Accommodation 6. Accommodation 6. Conference fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve of the taxable person in the context of a conference, fair, exhibition or conserve	5. Travel expenses, such as taxi fares, public			
5. Travel expenses, such as last fares, public 53. For the taxable person or an employee of the taxable person on the context of a conference, fair, exhibiton or congress 6. Accommodation 6.	5. Travel expenses, such as taxi fares, public	5.2 For someone other than the taxable person, or an		
5. Travel expense, such as taxl fares, public (3 <sup>3</sup> For the taxable person or an employee of the taxable (5.3.2 For the arganiser of the event organiser of the event organiser of the event organiser of the event organiser of the event of a conference, far, exhibition or expenditor is directly charged by the conference far, exhibition or expenditor is directly charged by the conference far, exhibition or expenditor is directly charged by the conference far, exhibition or expenditor is directly charged by the conference far, exhibition or expenditor is directly charged by the conference far, exhibition or expenditor is directly charged by the facesomediation         X           6. Accommodation         6.1 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the context of a conference, far, exhibition or congress         6.4.1 For the organiser of the event taxable person in the context of a conference, far, exhibition or congress         6.4.1 For the organiser of the event taxable person in the context of a conference, far, exhibition or congress         6.4.1 For the organiser of the event taxable person or an employee of the taxable person in the context of a conference, far, exhibition or congress         6.4.1 For the organiser of the event taxable person or an employee of the taxable person in the context of a conference, far, exhibition or congress         6.4.1 For the organiser of the event taxable person in the covent taxable person or an employee of the taxable person or an em	5. Travel expenses, such as taxi fares, public	5.3 For the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or		
Sort Tavel expenses, such as fars fais fars, public 5.5 to risk taxable person or an employee of the taxable or granitar         5.2 For a participant in the event, where the person in the context of a conference, fair, exhibition of organisar         5.3 Sort For a participant in the event, where the congress           6. Accommodation         6.1 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person or an employee of the taxable person         Image: Congress of the taxable person         Image: Congress of the taxable person           6. Accommodation         6.2 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person         Image: Congress of the taxable person         Image: Congress of the taxable person           6. Accommodation         6.4 Expenditure on lodging and accommodation for the taxable person in the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress         Image: Congress of the taxable person in the context of a conference, fair, exhibition or congress of the taxable person in the context of a conference, fair, exhibition or congress of the taxable person in the context of a conference, fair, exhibition or congress of the taxable person in the context of a conference, fair, exhibition or congress or granitar         Image: Congress of the taxable person in the context of a conference, fair, exhibition or congress or granitar           6. Accommodation         6.4 Expenditure on lodging and accommodation for an employee of the taxable person in the context of a conference, fair, exhibition or congress or granitar         Image: Constrt a conference, fair, exhibition or congress oregranitar is an of t	5. Travel expenses, such as taxi fares, public		5.3.1 For the organiser of the event	
transport fares person in the context of a conference, fair, exhibition or expansion is directly charged by the congress and the context of a conference, fair, exhibition or organiser and the context of a conference fair, exhibition or an employee of the taxable person in the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress of the execution of a conference, fair, exhibition or congress of the execution of a conference, fair, exhibition or congress or an employee of the taxable person in the context of a conference, fair, exhibition or congress or an employee of the taxable person in the context of a conference, fair, exhibition or congress or an employee of the taxable person in the context of a conference, fair, exhibition or congress or an employee of the taxable person in the context of a conference, fair, exhibition or congress or an employee of the taxable person in the context of a conference, fair, exhibition or congress or an employee of the taxable person or a		person in the context of a conference, fair, exhibition or		
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6. Accommodation         6.2 Expenditure on lodging and accommodation for someone other than the taxable person or an employee of the taxable person <ul> <li>6. Accommodation</li> <li>6.4 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the context of a conference. An exhibition or congress</li> <li>6. Accommodation</li> <li>6.4 Expenditure on lodging and accommodation for the 6.4.1 For the organiser of the event taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress</li> <li>6. Accommodation</li> <li>6.4 Expenditure on lodging and accommodation for the 6.4.2 For a participant in the event taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress</li> <li>6. Accommodation</li> <li>6.4 Expenditure on lodging and accommodation for the 6.4.2 For a participant in the event taxable person or an employee of the taxable person</li></ul>		•		X
other than the taxable person or an employee of the taxable         other taxable         person           6. Accommodation         6.3 Expenditure on lodging and accommodation for the taxable person attending qualifying conferences         .		taxable person, or an employee of the taxable person		
atable person or an employee of the taxable person <ul> <li>6. Accommodation</li> <li>6. 4. Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person or an employee of the taxable person or an employee of the taxable person in the context of a conference, fair, exhibition or congress</li></ul>	6. Accommodation	other than the taxable person or an employee of the taxable		
6. Accommodation       6.4 Expenditure on lodging and accommodation for the context of a conference, fix, exhibition or congress         6. Accommodation       6.4 Expenditure on lodging and accommodation for the 6.4.1 For the organiser of the event taxable person or an employee of the taxable person in the context of a conference, fix, exhibition or congress         6. Accommodation       6.4 Expenditure on lodging and accommodation for the 6.4.2 For a participant in the event, where the taxable person or an employee of the taxable person in the expenditure is directly charged by the context of a conference, fix, exhibition or congress         6. Accommodation       6.5 Expenditure on lodging and accommodation for an employee of the taxable person in the event event where the taxable person or an employee of the taxable person in the event event event event event event of a conference, fix, exhibition or congress         6. Accommodation       6.5 Expenditure on lodging and accommodation for an employee of the taxable person in the event e	6. Accommodation	taxable person or an employee of the taxable person		
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6. Accommodation       6.4 Expenditure on lodging and accommodation for the 6.42 For a participant in the event, where the taxable person or an employee of the taxable person in the event, where the context of a conference, fair, exhibition or congress         6. Accommodation       6.5 Expenditure on lodging and accommodation for an employee of the taxable person effecting supplies of goods or services         6. Accommodation       6.6 Expenditure on lodging and accommodation for onward supply         6. Accommodation       6.6 Expenditure on lodging other than 6.5 or 6.6         7. Food, drink and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast         7. Food, drink and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and 7.1.1 For the taxable person         7. Food, drink and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and 7.1.2 For someone other than the taxable person         7. Food, drink and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and 7.1.2 For someone other than the taxable person         7. Food, drink and restaurant services       7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         7. Food, drink and restaurant services       7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         7. Food, drink and restaurant services       7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         <	6. Accommodation	6.4 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the		
6. Accommodation       6.5 Expenditure on lodging and accommodation for an employee of the taxable person effecting supplies of goods or services       Image: Commodation in the services of the taxable person effecting supplies of goods or services         6. Accommodation       6.6 Expenditure on lodging and accommodation for onward supply       Image: Commodation in the services of the taxable person of the taxable person of the taxable person or an employee of and drink provided by hotels, bars, restaurants and 7.1.1 For the taxable person or an employee of and drink provided in the context of a conference, fair, exhibition or congress         7. Food, drink and restaurant services       7.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2 Food, drink and restaurant services or 1.4 Food and drink provided in the context	6. Accommodation	6.4 Expenditure on lodging and accommodation for the taxable person or an employee of the taxable person in the	expenditure is directly charged by the	
6. Accommodation       6. 6 Expenditure on lodging and accommodation for onward supply       Image: Commodation of the system of the sy	6. Accommodation	6.5 Expenditure on lodging and accommodation for an employee of the taxable person effecting supplies of goods or	Ŭ.	
6. Accommodation       6.7 Expenditure on lodging other than 6.5 or 6.6       X         7. Food, drink and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast       X         7. Food, drink and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast       7.1 Food and drink provided by hotels, bars, restaurants and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and for the taxable person or an employee of the taxable person effecting supplies of goods or services         7. Food, drink and restaurant services       7.2 Food and drink for an employee of the taxable person effecting supplies of goods or services       7.2 Food, drink or estaurant services       7.2 Food and drink or estaurant services         7. Food, drink and restaurant services       7.4 Restaurant services       7.4 Restaurant services       7.2 For on services         7. Food, drink and restaurant services       7.4 Restaurant services or services       7.5 Por	6. Accommodation	6.6 Expenditure on lodging and accommodation for onward		
7. Food, drink and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast       7.1 Food and rink provided by hotels, bars, restaurants and 7.1.1 For the taxable person or an employee boarding houses, including breakfast       7.1 Food and rink provided by hotels, bars, restaurants and 7.1.2 For someone other than the taxable boarding houses, including breakfast         7. Food, drink and restaurant services       7.1 Food and drink provided by hotels, bars, restaurants and 7.1.2 For someone other than the taxable boarding houses, including breakfast       7.1 Food and drink provided by hotels, bars, restaurants and 7.1.2 For someone other than the taxable person or an employee of the taxable person         7. Food, drink and restaurant services       7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         7. Food, drink and restaurant services       7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         7. Food, drink and restaurant services       7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         7. Food, drink and restaurant services       7.3 Food and drink for an employee of the taxable person effecting supplies of goods or services purchased for onward supply         7. Food, drink and restaurant services       7.4 Restaurant services or food, drink or restaurant services other than the taxable person effecting supplies of goods or services purchased for onward supply         7. Food, drink and restaurant services       7.4 Restaurant services purchased for onward supply	6. Accommodation			
boarding houses, including breakfast         Image: Constraint of the stand services         7.1 Food and drink provided by hotels, bars, restaurants and 7.1.1 For the taxable person or an employee of the taxable person effecting supplies of goods or services or services or services or carrest or carrest or carrest and exhibitions to fairs and exhibitions         7.4 Food and drink for an employee of the taxable person or an employee of t	,			X
boarding houses, including breakfast         of the taxable person           7. Food, drink and restaurant services         7.1 Food and drink provided by hotels, bars, restaurants and Z.1.2 For someone other than the taxable boarding houses, including breakfast         person or an employee of the taxable person           7. Food, drink and restaurant services         7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         7.2 Food and drink provided in the context of a conference, fair, exhibition or congress           7. Food, drink and restaurant services         7.2 Food and drink provided in the context of a conference, fair, exhibition or congress         7.2 Food and drink provided in the context of a conference, fair, exhibition or congress           7. Food, drink and restaurant services         7.3 Food and drink provided in the context of a conference, fair, exhibition or congress         7.3 Food and drink provided in the context of a conference, fair, exhibition or congress           7. Food, drink and restaurant services         7.3 Food and drink for an employee of the taxable person effecting supplies of goods or services         7.4 Restaurant services purchased for onward supply         1           7. Food, drink and restaurant services         7.4 Restaurant services purchased for onward supply         1         1           7. Food, drink and restaurant services         7.4 Restaurant services purchased for onward supply         1         1           7. Food, dr		boarding houses, including breakfast		
boarding houses, including breakfast         person or an employee of the taxable person           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         1           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         1           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           7. Food, drink and restaurant services         7.3 Food and drink for an employee of the taxable person effecting supplies of goods or services         7.4 Restaurant services         7.4 Restaurant services purchased for onward supply         1           7. Food, drink and restaurant services         7.4 Restaurant services of food, drink or restaurant services other than the taxable person effecting supplies of goods or services of nonward supply         1         1           7. Food, drink and restaurant services         7.4 Restaurant services or an employee of the taxable person effecting supplies of goods or services of the taxable person or an employee of the taxable person employee of the taxable person or an employee of t	7. Food, drink and restaurant services	boarding houses, including breakfast	of the taxable person	
fair, exhibition or congress       init exhibition or congress         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 fair, exhibition or congress         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 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2.2 Food and drink provided in the context of a conference, fair, exhibition or congress       7.2.2 Food and drink for an employee of the taxable person         7. Food, drink and restaurant services       7.3 Food and drink for an employee of the taxable person       1       1         7. Food, drink and restaurant services       7.4 Restaurant services purchase of food, drink or restaurant services other than the taxable person       1       1         8. Admissions to fairs and exhibitions       8.1 For the taxable person or an employee of the taxable person or an employee of the taxable pe	7. Food, drink and restaurant services			
fair, exhibition or congress	7. Food, drink and restaurant services	•		
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         7. Food, drink and restaurant services       7.3 Food and drink for an employee of the taxable person effecting supplies of goods or services       7.4 Restaurant services       7.4 Restaurant services purchased for onward supply         7. Food, drink and restaurant services       7.4 Restaurant services purchased for onward supply       7.5 Purchase of food, drink or restaurant services other than 7.2, 7.3 and 7.4       7.4 Restaurant services other than 7.2, 7.3 and 7.4         8. Admissions to fairs and exhibitions       8.1 For the taxable person employee of the taxable person employee of the taxable person or an employee of the taxable person       X         9. Expenditure on luxuries, amusements and entertainment       9.1 Purchase of alcohol       X         9. Expenditure on luxuries, amusements and 9.2 Purchase of manufactured tobacco       9.2 Purchase of manufactured tobacco       1	7. Food, drink and restaurant services	7.2 Food and drink provided in the context of a conference,	7.2.1 For the organiser of the event	
7. Food, drink and restaurant services       7.3 Food and drink for an employee of the taxable person effecting supplies of goods or services         7. Food, drink and restaurant services       7.4 Restaurant services purchased for onward supply         7. Food, drink and restaurant services       7.5 Purchase of food, drink or restaurant services other than 7.2, 7.3 and 7.4         8. Admissions to fairs and exhibitions       8.1 For the taxable person or an employee of the taxable person	7. Food, drink and restaurant services	7.2 Food and drink provided in the context of a conference,	expenditure is directly charged by the	
7. Food, drink and restaurant services       7.4 Restaurant services purchased for onward supply         7. Food, drink and restaurant services       7.5 Purchase of food, drink or restaurant services other than         7. Food, drink and restaurant services       7.5 Purchase of food, drink or restaurant services other than         7. A demissions to fairs and exhibitions       8.1 For the taxable person or an employee of the taxable person         8. Admissions to fairs and exhibitions       8.1 For the taxable person or an employee of the taxable person         8. Admissions to fairs and exhibitions       8.2 For someone other than the taxable person or an employee of the taxable person         9. Expenditure on luxuries, amusements and entertainment       9.1 Purchase of alcohol         9. Expenditure on luxuries, amusements and entertainment       9.2 Purchase of manufactured tobacco	7. Food, drink and restaurant services		ů.	
7.2, 7.3 and 7.4       X         8. Admissions to fairs and exhibitions       8.1 For the taxable person or an employee of the taxable person or an employee of the taxable person       X         8. Admissions to fairs and exhibitions       8.1 For the taxable person or an employee of the taxable pe		7.4 Restaurant services purchased for onward supply		
8. Admissions to fairs and exhibitions       8.1 For the taxable person or an employee of the taxable person or an employee of the taxable person       X         8. Admissions to fairs and exhibitions       8.1 For the taxable person or an employee of the taxable person       X         9. Expenditure on luxuries, amusements and entertainment       9.1 Purchase of alcohol       X         9. Expenditure on luxuries, amusements and entertainment       9.1 Purchase of alcohol       X         9. Expenditure on luxuries, amusements and entertainment       9.2 Purchase of manufactured tobacco       X	7. Food, drink and restaurant services			
person       8. Admissions to fairs and exhibitions       8.2 For someone other than the taxable person or an employee of the taxable person       Image: Constraint of the taxable person or an employee of the taxable person         9. Expenditure on luxuries, amusements and entertainment       9.1 Purchase of alcohol       Image: Constraint of the taxable person         9. Expenditure on luxuries, amusements and entertainment       9.1 Purchase of alcohol       Image: Constraint of the taxable person         9. Expenditure on luxuries, amusements and 9.1 Purchase of alcohol       Image: Constraint of taxable person       Image: Constraint of taxable person         9. Expenditure on luxuries, amusements and 9.2 Purchase of manufactured tobacco       Image: Constraint of taxable person       Image: Constraint of taxable person				X
employee of the taxable person       multiple       m	8. Admissions to fairs and exhibitions			
9. Expenditure on luxuries, amusements and entertainment       X         9. Expenditure on luxuries, amusements and 9.1 Purchase of alcohol entertainment       X         9. Expenditure on luxuries, amusements and 9.2 Purchase of alcohol       X	8. Admissions to fairs and exhibitions	•		
9. Expenditure on luxuries, amusements and 9.1 Purchase of alcohol       entertainment         9. Expenditure on luxuries, amusements and 9.2 Purchase of manufactured tobacco       entertainment	· · · · · · · · · · · · · · · · · · ·			x
9. Expenditure on luxuries, amusements and 9.2 Purchase of manufactured tobacco	9. Expenditure on luxuries, amusements and	9.1 Purchase of alcohol		
		9.2 Purchase of manufactured tobacco		

Code	Subcode	Sub-subcode	SE
9. Expenditure on luxuries, amusements and	9.3 Expenditure on receptions, entertainment, hospitality		х
entertainment			^
<ol> <li>Expenditure on luxuries, amusements and entertainment</li> </ol>	9.3 Expenditure on receptions, entertainment, hospitality	9.3.1 For publicity purposes	
9. Expenditure on luxuries, amusements and	9.3 Expenditure on receptions, entertainment, hospitality	9.3.2 Not for publicity purposes	
entertainment 9. Expenditure on luxuries, amusements and	9.4 Expenditure on maintenance of pleasure craft		
entertainment			
<ol> <li>Expenditure on luxuries, amusements and entertainment</li> </ol>	9.5 Expenditure on works of art, collectors' items and antiques		
9. Expenditure on luxuries, amusements and entertainment	9.6 Expenditure on luxuries, amusements and entertainment for advertising		
	9.7 Expenditure on luxuries, amusements and entertainment		
entertainment	other than 9.1, 9.2 and 9.3		
10. Other			Х
10. Other	10.1 Tools		
10. Other	10.2 Repairs within a warranty period		
10. Other	10.3 Services connected with education		
10. Other	10.4 Work on property		v
10. Other	10.4 Work on property	10.4.1 Work on immoveable property	X
10. Other	10.4 Work on property	10.4.2 Work on immoveable property used as a dwelling	X
10. Other	10.4 Work on property	10.4.3 Work on moveable property other than code 3	
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 property	
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	
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	
10. Other	10.5 Purchase or hiring of property	10.5.4 Purchase or hiring of moveable	
10. Other	10.6 Provision of water, gas or electricity through a distribution	property other than code 2	
	network		
10. Other	10.7 Gifts of a small value		
10. Other	10.8 Office expenses		
10. Other 10. Other	10.9 Participation in fairs and seminars 10.9 Participation in fairs and seminars	10.9.1 Fairs	
10. Other	10.9 Participation in fairs and seminars	10.9.1 Fails 10.9.2 Seminars	
10. Other	10.9 Participation in fairs and seminars	10.9.3 Education	
10. Other	10.9 Participation in fairs and seminars	10.9.4 Training	
10. Other	10.10 Flat rate additions on livestock and agricultural produce	10.9.4 Haining	
10. Other	10.11 Expenditure on postage of mail to countries outside the		
	EU		
10. Other	10.12 Expenditure on fax and phone in connection with accommodation		
10. Other	10.13 Goods and services acquired by a travel organiser for the direct benefit of the traveller		х
10. Other	10.14 Goods purchased for resale other than 1.6		
10. Other	10.15 Services purchased for resale other than 6.6 and 7.4		
10. Other	10.16 Work on property		
10. Other	10.16 Work on property	10.16.1 Work on immoveable property used as a residence, recreational or leisure facility	
10. Other	10.16 Work on property	10.16.2 Work on immoveable property other	
10. Other	10.16 Work on property	than 10.16.1 10.16.3 Work on moveable property connected with or use of an immoveable	
10. Other	10.16 Work on property	property in 10.16.1 10.16.4 Work on moveable property other than 10.16.3	
10. Other	10.17 Expenditure on property		
10. Other	10.17 Expenditure on property	10.17.1 Expenditure on immoveable property used as a dwelling, or for recreational or leisure use	
		10.17.2 Expenditure on immoveable property	
10. Other	10.17 Expenditure on property	110.17.2 Expenditure on immoveable property	