

INFORMATION

about the VAT refund claim for taxable persons not established in Hungary and for non-taxpayer legal persons registered in other Member States of the Community

The taxpayers entitled to tax refund after their acquisitions made and the services they made use of in 2010 can reclaim value added tax using this form. We would like to call attention to the fact that the taxpayers entitled to a tax refund on the basis of the invoices issued in 2009 can reclaim value added tax using form 08IAFA-K.

Legislative background:

- Act XCII of 2003 on the rules of taxation (hereinafter: Art.)
- Act CXXVII of 2007 on value added tax (hereinafter: VAT Act)
- Decree 32/2009 (XII. 21.) PM of the Ministry of Finance on questions related to the refund of value added tax by taxpayers not established in the Republic of Hungary and the right of the domestic taxpayers to claim the value added tax refund from other Member States of the European Community (hereinafter: PM Decree);
- Council Directive 2008/9/EC (12 February 2008) on the rules of the refund of value added tax, provided for in directive 2006/112/EC, to taxable persons not established in the Member State of refund but established in another Member State (hereinafter: Directive)
- Thirteenth Council Directive of 17 November 1986 (86/560/EEC).

Entitled for tax refund are:

1. Taxpayers established in acknowledged third countries are entitled for value added tax refunds and a refund of the compensation for agricultural products.
2. Non-taxpayer legal persons are only entitled for refunds of the compensation for agricultural products.
3. Registered taxpayers who provide exclusively electronically supplied services are entitled for value added tax refunds.

Those **taxable persons who are established in acknowledged third countries**, who are settled for economic purposes or in lack of that are permanent residents or have a usual place of stay in a country outside the European Communities that has reciprocity with the Republic of Hungary, may ask for refund of VAT or compensation for agricultural products on products and services acquired in Hungary in 2010. Presently Hungary has reciprocity with the following countries: Switzerland and Liechtenstein.

Taxable persons established in acknowledged third countries are entitled to a refund of taxes charged in relation to the acquisition and import of the product the use of the service in a degree to which those take place in the interest of the following business transactions:

1. The party requesting the refund for the purchased product or service uses it for a taxable or tax free business activity.

(Such for example, is if the taxable person uses the product or service in the interest of a business activity or in a manner through which the location of the performance takes place

abroad but, if it were performed in Hungary, would be taxable, or if the product is used for sale (export) outside of the Community or for business activities that fall in the same category, or are made use of through other means, etc.)

2. The product or service is used in the interest of transactions or through other means for which, according to Articles 139 – 141 of the VAT Act, the taxable person who purchases the product or uses the service is obligated to pay taxes.

In case the taxable person not established in Hungary is settled for economic purposes, or in lack of that is a permanent resident or has a usual place of stay in a country outside a country having no reciprocity with Hungary, but at the same time is settled as well in a country with reciprocity, it is entitled to that amount of tax refund, which is connected with to its business activity in the latter country.

If, on the basis of a registration in one of the Member States of the European Community (other than Hungary), a non-taxpayer legal person has a seat in that country, the legal person can request a refund of the compensation for agricultural products which were purchased in Hungary if tax is to be paid for the purchase of such product in the Member State of the Community to which the product is delivered or shipped.

The **taxable persons who provide exclusively electronically supplied services** and are not settled for economic purposes and are not permanent residents or have no usual place of stay in any Member States of the European Communities and as taxable person who provides exclusively electronically supplied services were registered only in Hungary and provide services exclusively for non-taxpayers who are settled or in lack of that are permanent residents or have a usual place of stay in a Member State of the European Communities - are allowed to reclaim the VAT included in the products and services acquired in Hungary. The tax refund can be performed if the purchase or the service took place during the above, in accordance with the conditions defined for the taxable person established in the acknowledged third country, and in connection with the business activity listed therein.

The same taxation rules - with certain differences - are applied - after their registration - to the taxable persons who provide exclusively electronically supplied services as to the domestic taxpayers, but they are not entitled to deduct the input tax, instead of that the taxpayer may ask for the refund of the VAT. The electronically supplied services are the following services provided through the global information network: For example providing storage place; home page storage and operation; monitoring and distance maintenance of programs and equipment; provision of images, text and information, access to databases; transmission of music, movies and games, including games of chance; as well as the provision of political, cultural, artistic, scientific, sport, and entertainment programmes and the transmission and broadcasting of these, distance education services.

However, the commencement and handling of the connection between the provider and the user of the service through such a network, including the placing and the acceptance of the offer, does not qualify as an electronically provided service.

General information

1. Submitting the claim

The claims should be submitted exclusively to the Large Taxpayers Directorate of the Hungarian Tax and Financial Control Administration (AEPH) through the following methods:

Electronically:

Printed and officially signed claims are to be scanned, and the digitalized picture of the claim is to be sent by the claimant to the tax authority's following email address:

Email address:

non-eu.vatrefund@apeh.gov.hu

The submission of the claim in such a manner can only take place if certified by an electronic signature.

The claimant can also submit the claim through the central electronic service system, in accordance with the general procedural rules.

By mail:

**APEH Kiemelt Adózók Igazgatósága
Külföldiek Adó-visszatérítését Intéző Főosztály
Postal address: 1410 Budapest, Pf. 138,**

(APEH Large Taxpayers Directorate, Department Managing Refunds for Foreigners)

In person: at the customers' service office of the **APEH Large Taxpayer Directorate:**
1077 Budapest, Dob u. 75-81.

In the course of the tax refund procedure the claimant may rely on the services of a person who has representation rights and is an employee of legal age proving his/her representation right, a private attorney, a lawyers' office, a legal advisor, an EU lawyer, a tax expert, a certified tax expert, a tax advisor, an accountant or employee of company or other organization which is concerned with accountancy or tax refund matters, to act on his behalf.

In case of maintaining contact through email, the representation referred to above is not applicable.

The right for tax refund of the claimant - arising from the time period covered by the claim - can be enforced by a claim that arrives to the APEH Large Taxpayers Directorate, Department Managing Refunds for Foreigners by 30 September of the subsequent year. This deadline is a deadline of material loss of rights and hereby there is no possibility for providing means and reasons for delay after 30 September.

2. Conditions of exercising the right of tax refund:

The claimant should certify (with the exception of the taxable person who provides exclusively electronically supplied services) that he was registered as a value added tax payer (who is settled for economic purposes or in lack of that is a permanent resident or has a usual place of stay), or as a non-taxable legal person, who is liable for paying tax - by attaching the original document issued by the competent authority of the state (Member State of the

Communities) of registration. This certificate is to be submitted in original. If the Hungarian Tax Authority already has such a document, the claimant can not be obliged to present a new certificate within one year from the date of issue.

3. The claimant should attach to his claim:

3.1. In case the basis for the tax of the business is for a refund of taxes charged prior to the acquisition and import of the product or prior to the making use of the service by the taxable person not established in Hungary, in the case of which

a) the tax basis in the case of fuel reaches or exceeds 250 euros, that is 63,000 HUF,

b) or, in cases not falling under point a), if the tax base reaches or exceeds 1000 euros, that is 300,000 HUF, the copy of the invoice certifying the transaction of the business and the advance payment invoice made out to the name of the taxable person not established in Hungary (or to its domestic commercial distributor), the decree regarding the rights to free distribution made out to its name, the decree certifying the tax has been paid, the documents establishing of the amount of payable tax by the tax authority representative, and the tax return for the latter are to be attached to the tax refund claim.

3.2. Electronically issued invoices are to be issued in the format valid at the time of their issue; in the case of imported products, the various decisions of the customs authority, the document made out to the name of the importer certifying that the tax has been paid, and the statement issued by the indirect customs representative concerning the establishing of the amount of tax to be paid, as well as the tax return. In cases of claims submitted on paper, for the acceleration of the administrative procedure, it is highly advisable that the claimant also attaches duly stamped and signed copies of the above listed documents to its refund claim, in addition to all documents otherwise required to evidence the claim for the refund.

Other information

The claimant's right to tax refund becomes valid on the date of performance. The tax refund right in respect of the charged compensation for agricultural products is valid when the amount, including the compensation, is fully paid.

The period of the tax refund cannot exceed 1 calendar year and cannot be less than 3 calendar months except if the tax refund claim refers to a period that is the remaining period of a calendar year that is shorter than 3 calendar months. If the tax refund claim refers to a tax refund period shorter than 1 calendar year but no shorter than 3 calendar months, the amount of the preliminary tax for which the refund is submitted cannot be less than an amount equal to 400 euros, that is 100,000 HUF. If the refund pertains to 1 calendar year or to a part of a calendar year that is less than 3 calendar months, the amount of the tax charged preliminarily and for which the refund is requested cannot be less than the equivalent of 50 euros, that is 13,000 HUF.

The refunded tax is to be paid to the claimant in Hungarian Forints (however, the taxable persons who provide exclusively electronically supplied services are entitled to get the refund in Euros). The Tax Authority transfers the amount of tax to the own bank account of the claimant indicated by the claimant in point (B) of the claim form. This can be either a bank account held in Hungary, or in the country of the registration according to the choice of the

claimant. The costs of remitting the sum to a foreign bank account and exchanging the money to a foreign currency are due to the claimant and should be kept back from the refunded tax. If the refunded tax amount is less than the cost of the remittance, then the condition of refund is, that the claimant reimburses all the costs previously upon the notice of the Tax Authority.

The tax authority assesses the tax amount due to taxpayer by administrative decision, whereas other procedural issues are decided upon by administrative order. The tax authority will pass its decision regarding the tax refund within 4 months. If, on the basis of the available data and other information the state tax authority finds that a well founded decision concerning the claim for a tax refund cannot be made, it will request within 4 months, in writing, additional data and information from the claimant, from the authorities with the respective jurisdiction and competence, which authorities registered the taxpayer established in the given country, or from third parties, if it can be reasonably expected that the third party can contribute in a meritable manner to the claim. In the case that the state tax authority passes a decision regarding the acceptance of the claim or partial acceptance of the claim, the deadline available for the decision, if a request for additional information was made, cannot exceed 7 months or, if another additional request for additional information was made, 8 months.

The claimant (or its authorized representative) may appeal against the administrative decision and/or the administrative order within 15 days from its receipt, however the appealing taxpayer must pay stamp duty. The appeal must be addressed to APEH Központi Hivatal Különös Hatásköri Ügyek Főosztálya (APEH Head Office, Department for Matters of Specific Competence; second instance authority), but mailed to the APEH Large Taxpayers Directorate, Department Managing Refunds for Foreigners (first instance authority). The appeal claim must contain all relevant documentation and evidences that have accompanied the original claim at first instance and which documents were returned by the tax authorities no later than the time of passing the decision, as well as all additional documentary evidences that have become known in the interim. When appealing against an administrative decision, it is also highly recommended to attach the proof of stamp duty payment, whether it takes the form of a bank transfer or the copy of a postal transfer.

Filling out the various data fields on the document

The document is to be filled out with a computer or typewriter or with printed capital letters.

The places reserved for the Tax Authority should be left blank.

Main page, block (A):

The claimant should always indicate his official business name, business type, VAT number and address that is registered at the authority which issued the documents certifying his legal status.

The second line of block (A) is to contain the address of the seat of the taxable non-taxpayer legal person. If the tax refund claim of the taxable non taxpayer legal person or the taxable person established in an acknowledged third country includes a compensation refund, the

contents of the point "the business activities of the claimant company" do not have to be filled out.

The row concerning the email address is to be filled out if the taxable person established in an acknowledged third country wished to exercise the right named in the VAT Act or if the claimant is a registered taxpayer who provides electronically supplied services.

(In accordance with the above, taxpayers established in acknowledged third countries can submit the claim for the tax refund, the documents must be attached to the claim or to be submitted later, and other written statements in an electronic format by electronic means to the state tax authorities, with the condition that an address is provided in the tax refund claim for electronic contact and the party also declares (statements according to point 1. e.) of page IAFA-K-01-01 of the present Claim) that it has the sufficient means of maintaining contact through electronic means.)

In this case, the state tax authority will proceed in the tax refund proceedings in accordance with the relevant regulations of the Art. maintaining contact through electronic means.

Main page, part (B):

The claimant should give his/her bank account number kept either in a domestic or foreign bank, to which the refund is to be transferred, and also the name, the exact address of that financial body, the bank account number (IBAN code), and the SWIFT code. Regarding the data required for the transfer of the tax refund, taxpayers established in acknowledged third countries can only indicate a domestic bank account or a bank account held in a country in which it is settled for economic purposes, or in lack of that is a permanent resident or has a usual place of stay in that country.

A taxable person who provides exclusively electronically supplied services should only provide its domestic or foreign bank account number held in Euro as announced to the tax authority, and the name and proper address of the bank, the bank account number (IBAN code), and the SWIFT code.

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The amount of tax claimed for refund is to be indicated in HUF or, for a taxable person who provides exclusively electronically supplied services in EUR. (In case the claimant is not a taxable person who provides exclusively electronically supplied services, he/she does not need to convert the amount into Euro.)

An opportunity to correct the claim is provided if the correction does not affect the tax base and the amount of the tax. In such a case, third block (B) of the IAFA-K-01-01 is to include the barcode of the claim affected by the correction; the correct claim is to be submitted with the correct, changed data.

Block (C) of IAFA-K-01-01 is to be filled out if the extent of the tax refund changes subsequently following the arrival of the tax refund claim to the tax authorities, as a result of the difference between the deduction ratio applied during the year and the final deduction ratio applied for the year as a whole.

This amendment is to be or can be provided through the tax refund claim submitted in the calendar year following the tax refund period affected by the change or, in lack of such a claim, with a written statement addressed to the tax authority.

Statements

Taking into account the relevant legal status of the “Parties entitled for tax refunds” detailed above, the claimant is obligated to fill out a statement in accordance with his/her rights. (Statements 1, 2, and 3 of the claim.)

Declaration No. 1: (the statement of a taxable person settled in an acknowledged third country):

The declaration must be signed by the claimant himself. The taxable person settled in an acknowledged third country issues a declaration about the contents of points a), b), d), and e) and, if it has a commercial representation in Hungary, also about the compliance with the proper conditions included in point c).

The claimant will state in point b. that in the calendar year affected by the claim it was not settled for economic purposes or, in lack of that, is not a permanent resident or has no usual place of stay, not including the taxpayer’s commercial representative, if that is the most directly affected with regard to those services where the place of performance is the place where the user of the service has settled for economic purposes or, in lack of that, has become a permanent resident or has established it as its usual place of stay.

In case the claimant does have a registered commercial representation in Hungary, its name and address shall be given in Point c).

The taxable person settled in an acknowledged third country will state the following in point d):

- it has not sold products or services in Hungary,
- it has only sold products or services in regard to which those persons were liable for the payment of taxes to whom those were sold. (Point (1) bc) of Article 244 of the VAT Act) Such, for example, are the sale of products that are to be equipped or assembled and the sale of gas or electric energy (with certain applicable conditions). Moreover services supplied by intermediaries acting in the name and for the account of another person; services connected directly with immovable property; certain taxable intra-Community passenger transports and transports of goods; certain cultural, artistic, scientific, educational, entertainment and sporting services, or similar activities, and the supply of ancillary services; auxiliary services associated with the transport of goods and passenger transport; services of experts on goods with the exception of immovable property; transfers and assignments of copyrights; advertising services; certain consultancy services - lawyers, accountants, translators, etc. - data processing; banking and insurance services; the supply of staff services; the let of tangible property, with the exception of immovable property and vehicles; certain services in connection with pipe-line for natural gas and electricity network; telecommunications services; radio and television broadcasting services; electronically supplied services, etc.
- it has provided solely certain exempted transport services (points (1) ba) and bb) of Article 244 of the VAT Act), thus for example tax-free transport of goods and ancillary services as well as tax-free passenger transport.

If the claimant provides an email address on the Main Page, the claimant is to state in point 1.e that it is in possession of the equipment necessary for maintaining contact through electronic means.

Page IAFA-K-01-02

Declaration No. 2: (non-taxable legal person who is liable for paying tax): The declaration has to be signed by the claimant himself. The claimant is to declare in accordance with his legal status.

Declaration No. 3: (taxable person who provides exclusively electronically supplied services): The declaration has to be signed by the claimant himself. The claimant makes a declaration about the points a)-d) in accordance with his legal status.

The tax authority will register the taxable person who provides exclusively electronically supplied services in case all the requirements as defined by the VAT Act are respected and will allocate a value added tax identification number. Only a registered taxable person who provides exclusively electronically supplied services and has an identification number is entitled to tax refunds in respect of the amount of value added tax incurred until his/her cancellation or deregistration from the system.

CLOSING DECLARATION

In accordance with the legal status of the claimant, with his/her official and authentic signature the claimant states that all the details and information given in the above application are true and agrees to pay back any money wrongfully obtained. (In case the claimant does not meet the obligation of paying back the amount got by mistake, the tax authority will be entitled to deduct the missing amount from the next refunds due to the claimant. If this is not possible and also the measures taken by the authorities for collection the money did not lead to the desired results, the tax authority will suspend the remittance of the refundable amount until the missing amount is paid.)

Regardless of the legal grounds on the basis of which the claimant is authorized for a refund of value added tax or compensation for agricultural products, it is obligatory to fill out the closing declaration.

Page IAFA-K-02

Attachments: When submitting a claim, all itemized annexes are compulsory, but a taxable person who provides exclusively electronically supplied services does not have to submit the certificate of VAT registration.

Page IAFA-K-03

Invoice/Import resolution data: The data required on page IAFA-K-03 concerning the resolutions in the case of product imports or for invoices attached to the claim are to be provided.

This page is to include, in accordance with the documents certifying the purchases and the services bought, the name, address, and tax number of the seller of the product or the service under which the transaction was completed.

The number and date of issue of the documents (invoice, import resolution), which are to unequivocally identify the document, the tax base and amount in HUF, as well as the amount of the above amount for which the right to tax refund pertains. In case the claimant is partially entitled to tax refund, the amount of the deduction ratio is to be given in a percentage number.

If the right to tax refund of a non-taxpayer legal person of the taxpayer established in an acknowledged third country includes compensation for agricultural products, the base of the compensation and the amount of the compensation is to be provided in HUF instead of the tax base and the amount of the tax, and in case of a partial right to tax return, the amount of the discounted ratio does not have to be given in a percentage number.

Page IAFA-K-04

This page is to include a categorization of the items on the invoice for the name of the products or services, including the code number pertaining to its use or for any use for other means.

The list of the code numbers and their descriptions are included in the Annex to the PM Decree, information on which is provided in Annex 1 to the present information.

Page IAFA-K-05

This page is to include a categorization of the items on the import resolution for the name of the products or services, including the code number pertaining to its use or for any use for other means. The list of the code numbers and their descriptions are included in the Annex to the PM Decree, information on which is provided in Annex 1 to the present information.

Only applications properly signed by claimant and/or by his/her authorised representative will be accepted. Declaration Numbers 1, 2, and 3 and the Closing Declaration must be signed by the claimant himself!

Annex 1.

Codes referring to the nature, use and other utilisation of the goods and services

Code 1. Fuel	
1.2 Fuel for means of transport with a mass less than or equal to 3500 kg other than means of transport for paying passengers	1.2.1 Petrol 1.2.2 Diesel 1.2.3 LPG 1.2.4 Natural Gas 1.2.5 Bio fuel 1.2.6 PKW 1.2.7 LKW
1.3 Fuel for means of transport for paying passengers	1.3.1 Petrol 1.3.2 Diesel 1.3.3 LPG 1.3.4 Natural Gas 1.3.5 Bio fuel
1.5 Petroleum products used for lubrication of means of transport or engines	
1.6 Fuel purchased for resale	
1.7 Fuel for means of goods transport	

1.8 Fuel for passenger and multipurpose cars	
1.9 Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1550 kg	
1.10 Fuel for machines and agriculture tractors	1.10.1 Petrol 1.10.2 Diesel 1.10.3 LPG 1.10.4 Natural Gas 1.10.5 Bio fuel
1.11 Fuel for means of passenger transport with less than 9 spaces or a rental car	1.11.1 Petrol 1.11.2 Diesel 1.11.3 LPG 1.11.4 Natural Gas 1.11.5 Bio fuel
1.12 Fuel for means of passenger transport other than 1.8 and 1.9	
1.13 Fuel for means of transport for which there exists no restriction on the right to deduct	
1.14 Fuel for means of transport for which there exists a restriction on the right to deduct	
Code 2. Hiring of means of transport	
2.1 Hiring of means of transport with a mass greater than 3500 kg other than means of transport for paying passengers	
2.2 Hiring of means of transport with a mass less than or equal to 3500 kg other than means of transport for paying passengers	2.2.3 PKW 2.2.4 LKW
2.3 Hiring of means of transport for paying passengers	
2.4 Hiring of means of goods transport	
2.5 Hiring of passenger and multipurpose cars	
2.6 Hiring of motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1550 kg	
2.8 Hiring of means of passenger transport with more than 9 spaces	
2.9 Hiring of means of passenger transport with less than 9 spaces	
2.10 Hiring of means of transport for which there exists no restriction on the right to deduct	
2.11 Hiring of a means of transport for which there exists a restriction on the right to deduct	
2.12 Hiring of means of transport other than 2.5 and 2.6	
Code 3. Expenditure relating to means of transport (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 3500 kg other than means of transport for paying passengers	3.1.1 Purchase of means of transport with a mass greater than 3500 kg other than means of transport for paying passengers 3.1.2 Maintenance of a means of transport with a mass greater than 3500 kg 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 3500 kg other than means of transport for paying passengers 3.1.4 Garaging or parking of a means of transport with a mass greater than 3500 kg other than means of transport for paying passengers

	3.1.5 Other expenditure relating to a means of transport with a mass greater than 3500 kg other than means of transport for paying passengers
3.2 Expenditure relating to means of transport with a mass less than or equal to 3500 kg other than means of transport for paying passengers	3.2.1 Purchase of means of transport with a mass less than or equal to 3500 kg other than means of transport for paying passengers 3.2.2 Maintenance of a means of transport with a mass less than or equal to 3500 kg other than means of transport for paying passengers 3.2.3 Purchase and installation of accessories for a means of transport with a mass less than or equal to 3500 kg other than means of transport for paying passengers 3.2.4 Garaging or parking of a means of transport with a mass less than or equal to 3500 kg other than means of transport for paying passengers 3.2.5 Other expenditure relating to a means of transport with a mass less than or equal to 3500 kg other than means of transport for paying passengers 3.2.6 PKW 3.2.7 LKW
3.3 Expenditure relating to means of transport for paying passengers	3.3.1 Purchase of a means of transport for paying passengers 3.3.2 Maintenance of a means of transport for paying passengers 3.3.3 Purchase and installation of accessories for a means of transport for paying passengers 3.3.4 Garaging or parking of a means of transport for paying passengers 3.3.5 Other expenditure relating to a means of transport for paying passengers
3.4 Expenditure relating to means of goods transport	3.4.1 Purchase of a means of goods transport 3.4.2 Maintenance of a means of goods transport 3.4.3 Garaging or parking of a 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
3.5 Maintenance of passenger and multipurpose cars	
3.6 Maintenance, of motorcycles, caravans and vessels for recreational and sports purposes, and aircrafts with a mass greater than 1550 kg	
3.7 Expenditure, other than maintenance, garaging and parking relating to passenger and multipurpose cars	
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 1550 kg	
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 exists no restriction on the right to deduct	
3.14 Expenditure relating to means of transport for which there exists a restriction on the right to deduct	
3.15 Maintenance of means of passenger transport other than passenger and multipurpose cars, motorcycles, caravans and vessels for recreational and sports purposes, and aircraft with a mass greater than 1550 kg	
3.16 Garaging or parking of a means of passenger transport	

3.17 Expenditure, other than maintenance, garaging or parking relating to means of transport other than passenger and multipurpose cars, motorcycles, caravans and vessels for recreational and sports purposes, and aircraft with a mass greater than 1550 kg	
Code 4. Road tolls and road user charge	
4.1 Road tolls for means of transport with a mass greater than 3500 kg other than means of transport for paying passengers	
4.2 Road tolls for vehicles with a mass less than or equal to 3500 kg other than means of transport for paying passengers	
4.6 Road tolls for means of transport for paying passengers with more than 9 places	
4.7 Road tolls for means of transport for paying passengers with less than 9 places	
Code 5. Travel expenses, such as taxi fares, public transport fares	
Code 6. Accommodation	
Code 7. Food, drink and restaurant services	
7.4 Restaurant services purchased for onward supply	
Code 8. Admissions to fairs and exhibitions	
Code 9. Expenditure on luxuries, amusements and entertainment	
9.3 Expenditure on receptions and entertainment	
Code 10. Other	
10.4 Work on property	10.4.1 Work on immovable property 10.4.2 Work on immovable property used as a dwelling 10.4.3 Work on moveable property other than code 3
10.5 Purchase or hiring of property	10.5.1 Purchase or hiring of immovable property 10.5.2 Purchase or hiring of immovable property used as a dwelling, or for recreational or leisure use. 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 10.5.4 Purchase or hiring of moveable property other than code 2
10.12 Expenditure on fax and phone in connection with accommodation	
10.13 Goods and services acquired by a travel organiser for the direct benefit of the traveller	
10.14 Goods purchased for resale other than 1.6	
10.16 Work on property	10.16.1 Work on immovable property used as a residence, recreational or leisure facility 10.16.2 Work on immovable property other than 10.16.3 Work on moveable property connected with or use of an immovable property 10.16.4 Work on moveable property other than 10.16.3
10.17 Expenditure on property	10.17.1 Expenditure on immovable property used as a dwelling, or for recreational or leisure use. 10.17.2 Expenditure on immovable property other than 10.17.1