

Member States making use of the Article 9(2) sub-codes in COMMISSION REGULATION (EC) No 1174/2009 of 30 November 2009 as amended by Regulation 79/2012 laying down rules for the implementation of Articles 34a and 37 of Council Regulation (EC) No 1798/2003 as regards refunds of value added tax under Council Directive 2008/9/EC

Member State	Code group									
	1 Fuel	2 Hiring of means of transport	3 Expenditure relating to means of transport (excluding 1 & 2)	4 Road tolls and other road user charge	5 Travel expenses, such as taxi fares, public transport fares	6 Accommodation	7 Food, drink and restaurant services	8 Admissions to fairs and exhibitions	9 Expenditure on luxuries, amusements and entertainment	10 Other
Austria	1.1 1.2.6 1.2.7 1.3 1.5 1.6 1.9 1.10 1.11	2.1 2.2.3 2.2.4 2.3	3.1.1 3.1.2 3.1.3 3.1.4 3.1.5 3.2.1 3.2.2 3.2.3 3.2.4 3.2.5 3.2.6 3.2.7 3.3.1 3.3.2 3.3.3 3.3.4 3.3.5	4.1 4.2 4.3	5.1 5.2	6.1 6.2	7.1.1 7.1.2	8.1 8.2	9.3 9.5	10.9.1 10.9.2

*Updated May 2011

			3.4.1 3.4.2							
Belgium	1.6 1.13 1.14	2.10 2.11	3.13 3.14			6.5 6.6 6.7	7.2 7.3 7.4 7.5		9.1 9.2 9.3.1 9.3.2 9.7	10.2 10.4.1 10.4.2 10.4.3 10.6 10.7 10.8 10.9.1 10.9.2 10.9.3 10.9.4 10.14 10.15
Bulgaria*	All codes required									
Denmark*	1.1 1.2 1.3	2.1 2.2.1 2.2.2 2.3.1 2.3.2	3.2	4.4 4.5	5.1 5.2	6.1 6.2	7.1.1 7.1.2		9.3	
Estonia*						6.1 6.2 6.3	7.1.1 7.1.2		9.3	
Greece	1.1.2 1.1.4 1.1.5 1.2.2 1.2.4 1.2.5 1.5	2.1 2.2	3.1.2 3.1.3 3.1.4 3.1.5 3.2.2 3.2.3 3.2.4 3.2.5	4.1 4.2						10.2 10.9.1 10.9.2

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Finland	1.4	2.4	3.4.1		5.1	6.1	7.1.1	8.1	9.1	10.2
	1.6	2.5.1	3.4.2		5.2	6.2	7.1.2	8.2	9.2	10.3
	1.7	2.5.2	3.4.3			6.6	7.4		9.3.1	10.4.1
	1.8.1	2.5.3	3.4.4						9.3.2	10.4.2
	1.8.2	2.6.1	3.5.1						9.5	10.4.3
	1.8.3	2.6.2	3.5.2							10.5.1
	1.9.1	2.12	3.5.3							10.5.2
	1.9.2		3.6.1							10.5.3
	1.12		3.6.2							10.5.4
			3.7.1							10.8
			3.7.2							10.9.1
			3.7.3							10.9.2
			3.8.1							10.9.3
			3.8.2							10.9.4
			3.15							10.11
			3.16							10.12
			3.17							10.13
										10.14
										10.15
										10.16.1
										10.16.2
										10.16.3
										10.16.4
										10.17.1
										10.17.2
France	1.1.1	2.1	3.1		5.1	6.1	7.1.1		9.3	
	1.1.2	2.2	3.2		5.2	6.2	7.1.2		9.4	
	1.1.3	2.3	3.3						9.5	
	1.1.4	2.4	3.4							
	1.1.5	2.5	3.5							
	1.2.1		3.7							

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	1.2.2 1.2.3 1.2.4 1.2.5 1.3.1 1.3.2 1.3.3 1.3.4 1.3.5 1.4 1.5 1.7 1.10									
Hungary*	1.1.1 1.1.2 1.1.3 1.1.4 1.1.5 1.2.1 1.2.2 1.2.3 1.2.4 1.2.5 1.3.1 1.3.2 1.3.3 1.3.4 1.3.5 1.5 1.6 1.7 1.8	2.1 2.2.3 2.2.4 2.3 2.4 2.5 2.6 2.8 2.9 2.10 2.11 2.12	3.1.1 3.1.2 3.1.3 3.1.4 3.1.5 3.2.1 3.2.2 3.2.3 3.2.4 3.2.5 3.2.6 3.2.7 3.3.1 3.3.2 3.3.3 3.3.4 3.3.5 3.4.1 3.4.2	4.1 4.2 4.6 4.7			7.4		9.3	10.4.1 10.4.2 10.4.3 10.5.1 10.5.2 10.5.3 10.5.4 10.12 10.13 10.14 10.16.1 10.16.2 10.16.3 10.16.4 10.17.1 10.17.2

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	1.9		3.4.3							
	1.10.1		3.4.4							
	1.10.2		3.5							
	1.10.3		3.6							
	1.10.4		3.7							
	1.10.5		3.8							
	1.11.1		3.11							
	1.11.2		3.12							
	1.11.3		3.13							
	1.11.4		3.14							
	1.11.5		3.15							
	1.12		3.16							
	1.13		3.17							
	1.14									
Ireland	1.1.2	2.1	3.1.2	4.1	5.3.2	6.3	7.4	8.1	9.3.1	10.1
	1.1.3	2.2.1	3.1.3	4.2.1		6.4.2		8.2	9.3.2	10.2
	1.1.4	2.2.2	3.1.4	4.2.2		6.6				10.4.1
	1.1.5	2.2.3	3.1.5	4.3		6.7				10.4.3
	1.2.2	2.2.4	3.2.2	4.6						10.5.1
	1.2.3	2.3.1	3.2.3	4.7						10.5.4
	1.2.4	2.3.2	3.2.4	4.8.1						10.7
	1.2.5	2.4	3.2.5	4.8.2						10.9.1
	1.2.6	2.5.1	3.2.6							10.9.2
	1.2.7	2.5.2	3.2.7							10.10
	1.3.2	2.5.3	3.4.2							10.11
	1.3.3	2.6.1	3.4.3							10.12
	1.3.4	2.6.2	3.4.4							10.13
	1.3.5	2.7	3.5.2							10.14
	1.4	2.8	3.5.3							10.16.2
	1.5	2.9.1	3.6.1							10.16.3
	1.7	2.9.2	3.6.2							10.16.4
	1.8.1	2.10	3.7.1							10.17.2

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	1.8.2 1.8.3 1.9.1 1.9.2 1.10.2 1.10.3 1.10.4 1.10.5 1.11.2 1.11.3 1.11.4 1.11.5 1.13 1.14	2.11 2.12	3.7.2 3.7.3 3.8.1 3.8.2 3.13 3.14 3.15 3.16 3.17							
Italy	1.1.1 1.1.2 1.1.3 1.1.4 1.1.5 1.2.1 1.2.2 1.2.3 1.2.4 1.2.5 1.3.1 1.3.2 1.3.3 1.3.4 1.3.5	2.1 2.2 2.3	3.1.1 3.2.1 3.3.1			6.1 6.2	7.1.1 7.1.2			
Latvia		2.1 2.2	3.1.1 3.1.2		5.1 5.2	6.1 6.2	7.1 7.2	8.1 8.2		10.1 10.2

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		2.3	3.1.3 3.1.4 3.1.5 3.2.1 3.2.3 3.2.4 3.2.5 3.3.1 3.3.2 3.3.3 3.3.4 3.3.5		5.3	6.3 6.4				10.3 10.4.1 10.4.2 10.4.3 10.5.1 10.5.2 10.5.3 10.6 10.7 10.8 10.9.1 10.9.2 10.9.3 10.9.4 10.11 10.12 10.13 10.16.1 10.16.2 10.16.3 10.16.4 10.17.1 10.17.2
Lithuania*		2.8 2.9	3.11 3.12		5.1 5.2	6.1 6.2 6.3 6.4 6.4.1 6.4.2 6.6 6.7	7.1 7.1.1 7.1.2 7.2 7.2.1 7.2.2 7.3 7.4 7.5	8.1 8.2	9.1 9.2 9.3.1 9.3.2 9.4 9.5 9.6 9.7	

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Malta	1.1	2.1	3.1.1		5.1	6.1	7.1.1		9.1	10.4.1
	1.2	2.2	3.1.2		5.2	6.2	7.1.2		9.2	10.4.2
	1.3	2.3	3.1.3			6.3	7.4		9.3.1	10.4.3
	1.7	2.4	3.1.4			6.6			9.3.2	10.6
	1.8	2.5	3.1.5						9.4	10.13
	1.9	2.6.1	3.2.1						9.5	10.14
	1.11	2.6.2	3.2.3						9.6	
	1.12	2.8	3.2.4							
		2.9.1	3.2.5							
		2.9.2	3.3.1							
			3.3.2							
			3.3.3							
			3.3.4							
			3.3.5							
			3.4							
			3.5.1							
			3.5.2							
			3.5.3							
			3.6.1							
			3.6.2							
			3.7.1							
			3.7.2							
			3.7.3							
			3.8							
			3.12							
Poland*	1.1.1	2.1	3.1	4.1	5.1			8.1		10.1
	1.1.2	2.8	3.1.1	4.2	5.2			8.2		10.2
	1.1.3	2.10	3.1.2	4.2.1	5.3					10.3
	1.1.4	2.11	3.1.3	4.2.2	5.3.1					10.4
	1.1.5	2.12	3.1.4	4.3	5.3.2					10.4.1
	1.4		3.1.5	4.6						10.4.2

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	1.5 1.6 1.10.1 1.10.2 1.10.3 1.10.4 1.10.5 1.12 1.13		3.2.2 3.2.4 3.2.5 3.3.2 3.3.4 3.3.5 3.4.2 3.4.3 3.5.1 3.5.2 3.5.3 3.10 3.11 3.12 3.13 3.14 3.15 3.16 3.17	4.7 4.8 4.8.1 4.8.2						10.4.3 10.5 10.5.1 10.5.2 10.5.3 10.5.4 10.6 10.7 10.8 10.9 10.9.1 10.9.2 10.9.3 10.9.4 10.10 10.11 10.12 10.13 10.14 10.15 10.16 10.16.1 10.16.2 10.16.3 10.16.4 10.17 10.17.1 10.17.2
Portugal	1.1.1 1.1.2 1.1.3 1.1.4	2.4 2.6 2.8 2.9.1	3.6 3.8 3.11 3.12	4.1 4.2 4.6 4.7	5.3.1 5.3.2	6.4.1 6.4.2	7.2.1 7.2.2			

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	1.1.5 1.2.1 1.2.2 1.2.3 1.2.4 1.2.5 1.3.1 1.3.2 1.3.3 1.3.4 1.3.5 1.10.2 1.10.3 1.10.4 1.10.5 1.11.2 1.11.3 1.11.4 1.11.5			4.8.1 4.8.2						
Romania						6.1 6.2 6.3	7.1		9.1 9.2	
Spain	1.3 1.14	2.3 2.11	3.3 3.14							10.2 10.3 10.4 10.4.1 10.4.2 10.4.3 10.5 10.5.1 10.5.2 10.5.4

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										10.7 10.13
Sweden		2.1 2.2 2.3	3.1.1 3.2.1 3.3.1	4.5					9.3	10.4.1 10.4.2 10.5.2 10.13
Slovenia	1.1 1.2 1.3	2.1 2.2	3.1 3.2 3.2.5	4.1 4.2 4.3					9.2	10.1 10.2 10.3 10.4 10.4.1 10.4.3 10.5 10.5.1 10.5.4 10.9 10.9.1 10.9.2 10.10
Slovak Republic*									9.1 9.2 9.3.1 9.3.2 9.4 9.5 9.6 9.7	
United Kingdom	1.6	2.2 2.4 2.5.1 2.5.2	3.2.1 3.2.2 3.2.3 3.4.1		5.1 5.2 5.3.1 5.3.2	6.1 6.2 6.4.1 6.4.2	7.1.1 7.1.2 7.2.1 7.2.2	8.1 8.2	9.1 9.2 9.3.1 9.3.2	All sub codes

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		2.6.1	3.4.2			6.6	7.4		9.4	
		2.6.2	3.5.1						9.5	
		2.7	3.5.2						9.6	
		2.9.1	3.6.1						9.7	
		2.9.2	3.6.2							
			3.7.1							
			3.7.2							
			3.8.1							
			3.8.2							
			3.9							
			3.10							
			3.12							