

**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

			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							

\*Updated May 2011

	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

\*Updated May 2011

	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

\*Updated May 2011

		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

\*Updated May 2011



	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							