

Filling out instructions

for forms **10_ELEKÁFA_K** és **10_ELEKÁFA_SZ** to claim the value added tax refund from any member state of the European Community by taxpayers specified by the point 2/A of appendix 9 of Art.

Legal background

- Act XCII of 2003 on the Rules of Taxation (Art.);
- Act CXXVII of 2007 on Value Added Tax (Áfa tv.);
- 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 (PM Decree);
- council directive 2008/9/EC (Directive) 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;
- council regulation (Regulation) 1174/2009/EC (30 of November 2009) laying down the rules for the implementation of Articles 34a and 37 of council directive 2008/9/EC

General information

The Directive adopted as a part of the so-called VAT package changes the system of VAT refund from 1st January 2010. The two substantial changes to the previous system are that the new procedure is handled compulsorily electronically and that it is obligatory to initiate the procedure with the filing of the return claim to the tax authority of the member state of establishment irrespective from which tax authority of the other member states the taxpayer wishes to claim the refund.

This form is designed for the value added tax (hereinafter: VAT) refund claims of the domestic (Hungarian) taxpayers from another member state of the European Community.

The (foreign) taxpayers not established in Hungary may file such a claim to the tax authority of the member state where they are established using the electronic system established by that authority.

We call to your attention that the refund claim can only be filed electronically. To be able to file the form electronically there are some software products available at the homepage of the tax authority (<http://www.apeh.hu>) in the “*Nyomtatványkitöltő programok*” menu which provide help in the process of filing the refund claim.

The refund claim can be filed by the claimant and his/her/its authorised agent previously named through the www.magyarorszag.hu portal using the form ‘*180 Announcement and registration form for the electronic handling of tax matters*’ and registered at the state tax authority.

According the point 4.A) of appendix 9 of Art. the refund claim can only be considered as filed if the taxpayers files this with the obligatory set of data defined by law.

The tax authority sends electronic notification about the fact and the time of the receipt of the refund claim.

The state tax authority examines the received refund claims and if they match the legal requirements then it forwards the refund claim to the tax authority of the member state of refund.

The state tax authority examines the received refund claims and if they do not comply with the requirements of point 2.A) of appendix 9 of Art. then it dismisses the application within 15 days of the receipt. The notice on the dismissal is sent electronically to the claimant.

The refund claim cannot be dismissed for other causes by the tax authority; the examination on the merits of the case is done by the member state of refund according the rules applicable in the member state of refund.

Who can use the form 10 ELEKAFa?

The form can be filed by those domestically established taxpayers who/which apply for the refund of the value added tax charged in another member state of the European Community.

A domestically established taxpayer is a person who (which) in the period concerned by the refund have – for the purposes of Áfa tv. – established their business inside the domestic territory or in the absence of such a place of business had their permanent address or usually resided inside the domestic territory.

No domestically established taxpayer is entitled to file a refund application who (which)

- a) carries out only such activities listed in sections 85-86 and point a) section 87 of Áfa tv., that do not ensure the entitlement to exercise the right of deduction; or
- b) have opted for individual exemption; or
- c) qualify as taxpayer practicing only agricultural activities according to Chapter XIV. of Áfa tv.

Deadline for filing the application

The taxpayer can apply for the refund of the value added tax charged in the member state of refund electronically filing this form until September 30 of the calendar year following the period which the refund concerns.

The compliance with the deadlines is controlled by the member state of refund after the receipt of the application for refund.

Correction of the application

The correction of the refund application can be done if the correction does neither influence the tax base nor the amount of tax:

In the third block of sheet 10ELEKAFa-K-01 the bar code of the previous refund application to be rectified must also be mentioned; the corrected application can be filed with the rectified data.

Formal requirements for the application:

We ask you to pay attention to the correct and accurate completion of the application form. Data shall only be entered into the fields with white colour, the framework software used for the filling of the form does not allow data input into other fields.

Parts of the 10 ELEKafa form bundle

The form consists of two parts:
the 10ELEKafa_K and the 10ELEKafa_SZ forms. These forms cannot be filed separately but only together; you can download them only together.

Parts of the 10ELEKafa_K form:

10ELEKafa_K main page with data of the claimant
10ELEKafa_K-01 detailing sheet (data of the contact person, refund period, declarations)
10ELEKafa_K-02 detailing sheet (data on further activities)

Parts of the 10ELEKafa_SZ form:

10ELEKafa_SZ main page – data of the invoices/importation documents
10ELEKafa_SZ-01 sheet: details of the invoices (codes of goods and services, items on the invoices)
10ELEKafa_SZ-02 sheet: details of the importation documents (codes of goods and services, items on the importation documents)

Filling out of the 10ELEKafa_K form main page:

The data relevant for the applicant and the member state of refund must be indicated in the field Identification (A) of the forms main page.

As a first step please select the country code of the member state of refund.

The member state of refund is another member state – except the Republic of Hungary – of the European Community where the taxpayer (claimant) entitled to tax refund was charged the value added tax in connection with the sale of goods, provision of services by other taxable person from that member state or in connection with importation of goods into this member state.

One refund application is designed to contain the data of the tax refund from one member state; so if you wish to reclaim the VAT from several member states at a time then you need to complete several applications equalling the number of member states from which you wish to claim the refund.

The software used for completion contains the list of country codes.

After this you need to give the claimant's tax number, name and seat, phone number and the contact person's e-mail address.

It is compulsory to fill in the contact person's e-mail number if no contact person is indicated on the sheet 10ELEKAFA-K-01

We ask you to pay attention in giving this e-mail address accurately, as the member state of refund will – in the absence of a contact person – contact the claimant using this e-mail address to communicate its decision or ask for the removal of deficiencies.

If you are filing the refund application as member of a VAT group or for a period when you were member of such a group then we call point I.8. of appendix 9 of Art to your attention which stipulates that at the time of the filing of the refund application the group member is considered as domestically established taxpayer. In this case you also need to indicate the group VAT number.

Menu “B” is designed to contain the data on the claimant's main business activity.

The code of the claimant's main business activity can be selected from the drop-box showing the so-called harmonised NACE codes, selecting a field from the drop-list also automatically enters the text into the corresponding field.

If you select 9999, the so-called other code from the drop-list then no textual information will be filled in but you have to enter this manually in the language accepted by the member state of refund.

The languages accepted by the member states are the following.

Country	1. language	2. language	3. language
Austria (AT)	DE - German	EN –English	-
Belgium (BE)	FR - Français	NL - Nederlands	DE- Deutsch, 4. language: EN – English
Bulgaria (BG)	BG-Bulgarian	EN –English	-
Cyprus (CY)	EL-Greek	EN- English	TR-Turkish
Czech Republic (CZ)	CS-Czech	-	-
Germany (DE)	DE - German	EN- English	-
Denmark (DK)	DA - Danish	EN- English	DE- German
Greece (EL)	EL - Greek	EN- English	FR - French
Estonia (EE)	ET - Estonian	EN- English	-
Spain (ES)	ES- Spanish	EN- English	-
Finland (FI)	FI - Finnish	SV - Swedish	EN- English
France (FR)	FR - French	EN- English	-
United Kingdom (GB)	EN- English	-	-
Ireland (IE)	EN- English	GA-Irish	-
Italy (IT)	IT - Italiano	-	FR - Français
Lithuania (LT)	LT - Lithuanian	EN - English	-
Luxembourg (LU)	FR - French	DE- German	EN- English
Latvia (LV)	LV - Latvian	EN- English	-
Malta (MT)	MT - Maltese	-	-
Netherlands (NL)	NL - Dutch	EN- English	DE- German
Poland (PL)	PL - Polish	EN - English	-
Portugal (PT)	PT – Portuguese	-	-
Romania	RO - Romanian	-	-

Sweden (SE)	SV - Swedish	EN – English	DE- German
Slovenia (SI)	SL - Slovenian	EN – English	-
Slovakia (SK)	SK-Slovak	-	-

You may also give information on other business activities; sheet 10ELEKAFK_K-02 is designed to contain this information. You need to indicate the code(s) of that (those) business activity(ies) for which you are using the provided services, purchased and imported goods for which you paid in the member state of refund.

In the menu “C” you must give the data necessary for the bank transfer of the tax that should be refunded. Here you must give the IBAN number, BIC (SWIFT) code, name and address of the account-holding bank where claimant’s the bank account is kept.

You must also indicate the currency code for the amount to be refunded.

According to the information from the following member states the amount to be refunded can not only be refunded to the claimant’s bank account but can also be transferred to the account of a third person after a power of attorney is presented:

Austria (AT), Belgium (BE), Cyprus (CY), Czech Republic, Germany (DE), Denmark (DK), Greece (EL), Estonia (EE), Spain (ES), France (FR), United Kingdom (GB), Ireland (IE), Lithuania (LT), Luxembourg (LU), Latvia (LV), Malta (MT), Netherlands (NL), Poland (PL), Romania (RO), Sweden (SE), Slovenia (SI), Slovakia (SK)

To find information on the manner how the power of attorney must be made please consult the tax administration of the member state of refund directly. The internet addresses of the member states’ tax administration websites can be found on the www.apfeh.hu homepage under the “További honlapok” “Nemzetközi szervezetek és adóhatóságok” menus.

Filling out of the sheet 10ELEKAFK K-01:

The first block is designed to contain the contact person’s data.

Not only the person otherwise authorised (person registered via the ‘T180 form) and thus able to file the refund application electronically can be named as contact person but any other person who is effectively handling the claimant’s tax refund case.

If you would like to handle your case with the help of a contact person then you must give all type of information concerning the contact person asked by the form, namely the contact person’s name, address, (country code), personal identification number.

The types of the personal identification number can be the following: 1. tax ID number; 2. VAT ID number; 3. Other (e.g. number of the tax adviser ID number).

In the field ‘Country code of the issuer of the ID’ the country code of the country must be given where that specific identification document was issued. The contact person must not be a Hungarian person he/she can be the national of any country.

If you wish to handle your case with the help of a contact person then it is obligatory to indicate this person’s e-mail address. The member state of refund will use this e-mail address to communicate its decision or ask for the removal of deficiencies.

Refund period: here you must indicate for which period the refund application of the domestically established taxpayer applies.

According to point 2.C. of appendix 9 of Art. the refund period is the period defined by the member state of refund based on article 16 of the council directive 2008/9/EC; for which the refund application applies.

According to the above mentioned provisions of the Directive the refund period cannot exceed a calendar year, it also cannot be shorter than 3 months. The refund applications may also apply for a period shorter than 3 months if they cover the remaining part of the calendar year.

The member states – except for Italy and Slovenia and [Spain](#) – did not give any further restrictions on the refund period.

As for the three member states (IT, [ES](#), SI,) the refund periods can only match the following:

- Quarterly refund claims: 1.) January 1 – March 31
2.) April 1 – June 30
3.) July 1 – September 30
4.) October 1 – December 31
- Yearly refund claims: 5.) January 1 – December 31

The amount to be refunded equals the sum of data entered on sheets 10ELEKAF_A_SZ-01 and 10ELEKAF_A_SZ-02 and is automatically calculated by the framework software.

The amount to be refunded must be given in the national currency of the member state of refund.

The official currency codes are shown in the table below:

Country	Currency code	Currency
Austria (AT)	EUR	Euro
Belgium (BE)	EUR	Euro
Bulgaria (BG)	BGN	Leva
Cyprus (CY)	EUR	Euro
Czech Republic (CZ)	CZK	Koruny
Germany (DE)	EUR	Euro
Denmark (DK)	DKK	Kroner
Greece (EL)	EUR	Euro
Estonia (EE)	EEK	Krooni
Spain (ES)	EUR	Euro
Finland (FI)	EUR	Euro
France (FR)	EUR	Euro
United Kingdom (GB)	GBP	Pound
Ireland (IE)	EUR	Euro
Italy (IT)	EUR	Euro
Lithuania (LT)	LTL	Litai
Luxembourg (LU)	EUR	Euro
Latvia (LV)	LVL	Lati
Malta (MT)	EUR	Euro
Netherlands (NL)	EUR	Euro

Poland (PL)	PLN	Zlotych
Portugal (PT)	EUR	Euro
Romania	RON	New Lei
Sweden (SE)	SEK	Kronor
Slovenia (SI)	EUR	Euro
Slovakia (SK)	EUR	Euro

Article 17 of the Directive regulates the minimally refundable amounts; if the refund period is shorter than a calendar year but not longer than 3 months then the value added tax which is to be refunded according to the refund claim cannot be less than 400 EUR or an equal value in the national currency.

If the refund period is the calendar year or the remaining part of the calendar year then the value added tax which is to be refunded according to the refund claim cannot be less than 50 EUR or an equal value in the national currency.

As for the following countries the minimum threshold for the yearly applications is 50 EUR and 400 EUR for the non-yearly applications; or the equal value in the national currency:

Austria (AT), Belgium (BE), Cyprus (CY), Czech Republic (CZ), Germany (DE), Greece (EL), Estonia (EE), Spain (ES), Finland (FI), France (FR), Ireland (IE), Italy (IT), Luxembourg (LU), Malta (MT), Netherlands (NL), Poland (PL), Portugal (PT), Slovenia (SI), Slovakia (SK).

The following table contains the minimum thresholds for the applications in certain countries:

Country	Annual refund	Not annual refund
Bulgaria (BG)	100 BGN	800 BGN
Denmark (DK)	400 DKK	3000 DKK
Estonia (EE)	782 EEK	6258 EEK
United Kingdom (GB)	35 GBP	295 GBP
Lithuania (LT)	170 LTL	1380 LTL
Latvia (LV)	35,14 LVL	281,12 LVL
Romania (RO)	211,41RON	1691,28 RON
Sweden (SE)	500 SEK	4000 SEK

According to point 7.A of appendix 9 of Art. if the deductible proportion indicated by the taxpayer is changed after the electronic notice indicating the receipt of the refund application by the tax administration while applying section 123 and appendix 5. of Áfa tv. then the taxpayer must amend the tax to be refunded.

This modification can be done in a refund application in the calendar year following the refund period for which the change of the deductible proportion applies or in the absence of such an application via a declaration (rectification declaration) sent electronically to the state tax authority.

According to the above mentioned provisions if you wish to rectify the deductible proportion of a previous refund period and are filing a refund application for a next refund period then you must indicate on this part the refund period concerning the rectification, the amount to be rectified, the amended deductible proportion and the amount to be rectified in the official currency of the member state of refund.

Declarations:

The refund application cannot be filed in the absence of the declaration specified in section 8 point e) of the PM Decree. The declaration contains that the taxpayer has not supplied any goods and services deemed to have been supplied in the member state of refund with the exception of the transactions specified in article 3 section (b) subsections i. and ii. of the council directive 2008/9/EC (Directive) 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.

The declaration shall be counted as given with putting an “X” mark into the box besides the declaration.

If your VAT code is “1” and you are not exclusively performing activities defined in Chapter XIV of Áfa tv. then you must also put an “X” mark into the second box.

Completion of the sheet 10ELEKAFÁ SZ:

Any number of SZ sheets can be opened and filled in, while you must provide the following information for each invoice and importation document:

- a) name and full address of the goods vendor, service provider;
- b) tax identification number of the goods vendor, service provider – except in the case of goods import – or the tax ID number issued by the member state of refund in accordance with the provisions for the implementation of articles 239 and 240 of the council directive 2006/112/EC (28 November 2006) on the common system of value added tax (VAT Directive);
- c) the country code indicating the member state of refund – except for the importation of goods – in accordance with article 215 of the VAT Directive;
- d) date and number of the invoice, importation document;
- e) tax base and amount of tax , amount to be reclaimed in the national currency of the member state of refund;
- f) amount of input VAT calculated in accordance with article 5 and article 6 section (2) of the VAT Directive and section 123 of Áfa tv. in the national currency of the member state of refund;
- g) if the domestically established taxpayer is only entitled to a partial tax refund then the deductible proportion in percentage calculated in accordance with section 123 and appendix 5 of Áfa tv.;

If you want to indicate the data of an invoice then you must enter the tax ID number of the invoice issuer, in this case the sheet SZ-01 can also be opened where you must categorise all goods and services according to designation, use and other use by giving the relevant code numbers.

If you want to provide the data of the importation document then you must not enter the tax ID number of the goods vendor, service provider; you must list the items of the importation document on sheet SZ-02 in categorising the goods according to designation, use and other use by giving the relevant code numbers.

The PM Decree contains the list of the code numbers and their designations.

The list of the codes given by the member states can be found as appendix 1 of this filling out instructions.

The following member states do not use subcodes therefore the goods, services found on the invoices/importation documents mentioned on the refund application must be coded according to the main codes 1-10 found in the appendix of the PM Decree.

The member states not using subcodes are the following:

Cyprus (CY), Czech Republic (CZ), Germany (DE), Luxembourg (LU), [Netherlands \(NL\)](#), Poland (PL)

Electronic attachment of invoices / importation documents:

According to point 3.b) section 8 of the PM Decree a copy of the invoice or importation document must be attached to the refund application where the taxable amount is in case of fuel 250 EUR, 1000 EUR or more in any other case – or the equivalent of these sums in the national currency of the member state of refund.

The following member states do not make it obligatory to attach the copy of the invoices even if the taxable amount on the invoice or importation document is 250 EUR or more for fuel, 1000 EUR or more in other cases or the equivalent in the national currency of the member state of refund.

These member states can however decide in the decision articulating process that based on article 20 of the Directive they require the copies of invoices / importation documents sent to them from the indicated e-mail address.

It is not obligatory to attach the copies of invoices/importation documentation independent from the value thresholds in the following countries:

Austria (AT), Bulgaria (BG), Denmark (DK), Ireland (IE), Italy (IT), Luxembourg (LU), Netherlands (NL), Portugal (PT), Sweden (SE), Slovenia (SI).

Depending on the thresholds (250 EUR or more for fuel, 1000 EUR or more in any other case or the equivalent in the national currency of the member state of refund) it is needed to attach the copies of invoices / importation documentation in the following countries:

Belgium (BE), Cyprus (CY), Czech Republic (CZ), Germany (DE), Greece (EL), Spain (ES), France (FR), Malta (MT), Poland (PL), Slovakia (SK).

For applications from the following countries it is obligatory to attach the copies of invoices / importation documentation if the taxable amount is greater then the following thresholds:

Country	Fuel	Other
Estonia (EE)	3912 EEK	15647EEK
United Kingdom (GB)	£ 200	£ 750
Lithuania (LT)	900 LTL	3500 LTL
Latvia (LV)	175,70LVL	702,80 LVL
Finland (FI)	1000 EUR	1000 EUR
România (RO)	1057,05 RON	4228,20 RON

The attachments can be attached to the application form in the following way: select “*Csatolmányok kezelése*” (Manage attachments) from the “*Adatok*” (Data) menu.

The size of the attachments cannot exceed 4 MB.

If you wish to send a document larger than this size that must be done via e-mail sent to the electronic mailing address of tax administration of the member state of refund.

We ask you to get in touch with the corresponding tax authority to acquire information about that kind of communication via e-mail.

We call to your attention that the above described preferences of the member states can change over time therefore we advise you to always download the latest filing framework software and the newest filling out instructions.

Hungarian Tax and Financial Control Administration

Member States making use of the sub-codes in implementing decision (v19):

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 (AT)	1. 1.1 1.2.6 1.2.7 1.3 1.5 1.6 1.9 1.10 1.11	2. 2.1 2.2.3 2.2.4 2.3	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 3.4.1	4. 4.1 4.2 4.3	5. 5.1 5.2	6. 6.1 6.2	7. 7.1.1 7.1.2	8. 8.1 8.2	9. 9.3 9.5	10. 10.9.1 10.9.2

			3.4.2							
Belgium (BE)	1. 1.6 1.13 1.14	2. 2.10 2.11	3. 3.13 3.14	4.	5.	6. 6.5 6.6 6.7	7. 7.2 7.3 7.4 7.5	8.	9. 9.1 9.2 9.3.1 9.3.2 9.7	10. 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 (BG)	All	All	All	All	All	All	All	All	All	All
Denmark (DK)	1. 1.1 1.2 1.3	2. 2.1 2.2.1 2.2.2 2.3.1 2.3.2	3. 3.2.	4. 4.4 4.5	5. 5.1 5.2	6. 6.1 6.2	7. 7.1.1 7.1.2	8.	9. 9.3	10.
Estonia (EE)	1.	2.	3.	4.	5.	6. 6.1 6.2 6.3	7. 7.1.1 7.1.2	8.	9. 9.3	10.
Greece (EL)	1. 1.1.2 1.1.4 1.1.5 1.2.2	2. 2.1 2.2	3. 3.1.2 3.1.3 3.1.4 3.1.5	4. 4.1 4.2	5.	6.	7.	8.	9.	10. 10.2 10.9.1 10.9.2

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Finland (FI)	1. 1.4 1.6 1.7 1.8.1 1.8.2 1.8.3 1.9.1 1.9.2 1.12	2. 2.4 2.5.1 2.5.2 2.5.3 2.6.1 2.6.2 2.12	3. 3.4.1 3.4.2 3.4.3 3.4.4 3.5.1 3.5.2 3.5.3 3.6.1 3.6.2 3.7.1 3.7.2 3.7.3 3.8.1 3.8.2 3.15 3.16 3.17	4.	5. 5.1 5.2	6. 6.1 6.2 6.6	7. 7.1.1 7.1.2 7.4	8. 8.1 8.2	9. 9.1 9.2 9.3.1 9.3.2 9.5	10. 10.2 10.3 10.4.1 10.4.2 10.4.3 10.5.1 10.5.2 10.5.3 10.5.4 10.8 10.9.1 10.9.2 10.9.3 10.9.4 10.11 10.12 10.13 10.14 10.15 10.16.1 10.16.2 10.16.3 10.16.4 10.17.1 10.17.2
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Ireland (IE)	1. 1.1.2 1.1.3 1.1.4 1.1.5 1.2.2 1.2.3 1.2.4 1.2.5 1.2.6 1.2.7 1.3.2 1.3.3	2. 2.1 2.2.1 2.2.2 2.2.3 2.2.4 2.3.1 2.3.2 2.4 2.5.1 2.5.2 2.5.3 2.6.1	3. 3.1.2 3.1.3 3.1.4 3.1.5 3.2.2 3.2.3 3.2.4 3.2.5 3.2.6 3.2.7 3.4.2 3.4.3	4. 4.1 4.2.1 4.2.2 4.3 4.6 4.7 4.8.1 4.8.2	5. 5.3.2	6. 6.3 6.4.2 6.6 6.7	7. 7.4	8. 8.1 8.2	9. 9.3.1 9.3.2	10. 10.1 10.2 10.4.1 10.4.3 10.5.1 10.5.4 10.7 10.9.1 10.9.2 10.10 10.11 10.12

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Italy (IT)	1. 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	2. 2.1 2.2 2.3	3. 3.1.1 3.2.1 3.3.1	4.	5.	6. 6.1 6.2	7. 7.1.1 7.1.2	8.	9.	10.

	1.3.1 1.3.2 1.3.3 1.3.4 1.3.5									
Latvia (LV)	1.	2. 2.1 2.2 2.3	3. 3.1.1 3.1.2 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	4.	5. 5.1 5.2 5.3	6. 6.1 6.2 6.3 6.4	7. 7.1 7.2	8. 8.1 8.2	9.	10. 10.1 10.2 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	1.	2.	3.	4.	5.	All	All	All	All	10.

(LT)		2.8 2.9	3.11 3.12		5.1 5.2					
Malta (MT)	1. 1.1 1.2 1.3 1.7 1.8 1.9 1.11 1.12	2. 2.1 2.2 2.3 2.4 2.5 2.6.1 2.6.2 2.8 2.9.1 2.9.2	3. 3.1.1 3.1.2 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 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	4.	5. 5.1 5.2	6. 6.1 6.2 6.3 6.6	7. 7.1.1 7.1.2 7.4	8.	9. 9.1 9.2 9.3.1 9.3.2 9.4 9.5 9.6	10. 10.4.1 10.4.2 10.4.3 10.6 10.13 10.14
Portugal (PT)	1. 1.1.1 1.1.2 1.1.3	2. 2.4 2.6 2.8	3. 3.6 3.8 3.11	4. 4.1 4.2 4.6	5. 5.3.1 5.3.2	6. 6.4.1 6.4.2	7. 7.2.1 7.2.2	8.	9.	10.

	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 1.10.2 1.10.3 1.10.4 1.10.5 1.11.2 1.11.3 1.11.4 1.11.5	2.9.1	3.12	4.7 4.8.1 4.8.2						
Romania (RO)	1.	2.	3.	4.	5.	6. 6.1 6.2 6.3	7. 7.1	8.	9. 9.1 9.2	10.
Spain (ES)	1. 1.3 1.14	2. 2.3 2.11	3. 3.3 3.14	4.	5.	6.	7.	8.	9.	10. 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 10.7 10.13
Sweden (SE)	1.	2. 2.1 2.2 2.3	3. 3.1.1 3.2.1 3.3.1	4. 4.5	5.	6.	7.	8.	9. 9.3	10. 10.4.1 10.4.2 10.5.2 10.13
Slovenia (SI)	1. 1.1 1.2 1.3	2. 2.1 2.2	3. 3.1 3.2 3.2.5	4. 4.1 4.2 4.3	5.	6.	7.	8.	9. 9.2	10. 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 (SK)	1.	2. 2.7	3. 3.9 3.10	4.	5.	6.	7. 7.1	8.	9. 9.3	10. 10.5.1 10.5.2
United Kingdom (GB)	1. 1.6	2. 2.2 2.4 2.5.1	3. 3.2.1 3.2.2 3.2.3	4.	5. 5.1 5.2 5.3.1	6. 6.1 6.2 6.4.1	7. 7.1.1 7.1.2 7.2.1	8. 8.1 8.2	9. 9.1 9.2 9.3.1	All

		2.5.2 2.6.1 2.6.2 2.7 2.9.1 2.9.2	3.4.1 3.4.2 3.5.1 3.5.2 3.6.1 3.6.2 3.7.1 3.7.2 3.8.1 3.8.2 3.9 3.10 3.12		5.3.2	6.4.2 6.6	7.2.2 7.4		9.3.2 9.4 9.5 9.6 9.7	
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