

**Decree No. 32/2009 (XII. 21.) PM of the Minister of Finance**

**on the Provisions for the Enforcement of the Right of Taxable Persons Not Established in the Territory of Hungary to Refund of Value Added Tax in the Republic of Hungary, and the Right of Taxable Persons Established in the Territory of Hungary to Refund of Value Added Tax in Other Member States of the European Community**

Pursuant to the authorization conferred under Paragraph *b*) of Subsection (1) of Section 260 of Act CXXVII of 2007 on Value Added Tax as regards Sections 1-7 and the Schedule, under Subsection (25) of Section 175 of Act XCII of 2003 on the Rules of Taxation as regards Section 8 and Paragraph *j*) of Subsection (13) of Section 175 of Act XCII of 2003 on the Rules of Taxation as regards Section 10, acting within the powers conveyed in Paragraph *b*) of Section 1 of Government Decree 169/2006 (VII. 28.) Korm. on the Duties and Powers of the Minister of Finance, I hereby order the following:

***CHAPTER I***

**PROVISIONS FOR THE ENFORCEMENT OF THE RIGHT OF TAXABLE PERSONS NOT ESTABLISHED IN THE TERRITORY OF HUNGARY TO REFUND OF VALUE ADDED TAX IN HUNGARY<sup>1</sup>**

**Verification of the Status of Taxable Persons Established in a Recognized Third State and Non-Taxable Legal Persons Being Identified for VAT Purposes**

***Section 1***

(1) In order to be able to exercise the right to claim refund of value added tax under Chapter XVIII of Act CXXVII of 2007 on Value Added Tax (hereinafter referred to as “VAT Act”) the persons and organizations who:

- a*) have established their business in a recognized third State or,
  - b*) in the absence of such a place of business, have their permanent address or they usually reside in a recognized third State,
- are required to provide proof of being identified and registered for VAT purposes in that third State.

(2) Registration under Subsection (1) shall be verified by a document made out by the authority vested with powers and jurisdiction of the State affected, containing at least the following information:

- a*) name and address of the issuing authority;
- b*) name of the taxable person established in the recognized third State, his scope of activities, address of the place where the applicant has established his business, or in the absence of such a

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<sup>1</sup> Amended: by subparagraph *a*) Section 7 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

place of business where he has his permanent address or usually resides, and the individual number under which he is identified for VAT purposes;

c) place and date of issue of the document;

d) signature of the person acting in the name and on behalf of the issuing authority to verify the authenticity and validity of the document, with his name and title indicated in a legible manner;

e) official seal of the authority issuing the document, so as to verify the authenticity and validity of the document.

## *Section 2*

(1)<sup>2</sup> The right of any person mentioned in Subsection (3) of Section 200 of the VAT Act to claim refund of value added tax under Chapter XVIII of the VAT Act shall be conditioned upon supplying proof of being identified for VAT purposes in any Member State of the European Community (hereinafter referred to as “Community”) - other than Hungary - as a non-taxable legal person.

(2) Registration under Subsection (1) shall be verified by a document made out by the authority vested with powers and jurisdiction of the State affected, containing the same information as described in Subsection (2) of Section 1, with the exception that instead of the address specified in Paragraph b) of Subsection (2) of Section 1 the address of the registered office of the legal person shall be indicated.

(3) In the absence of any provision to the contrary, the person mentioned in Subsection (1) above shall henceforward be subject to the provisions pertaining to taxable persons established in a recognized third State.

## *Section 3*

The document produced to verify the status of being identified for VAT purposes shall be recognized as valid for a period of one year from the date of issue, and within this period of time it shall be submitted only once, at the time of submission of the first application for refund of value added tax.

## Application of a Taxable Person Established in Another Member State of the Community for Refund of VAT

## *Section 4*

(1) The application for refund of VAT submitted by a taxable person established in another Member State of the Community [VAT Act, Paragraph a) of Subsection (2) of Section 244] shall contain the following information:

a) name of the taxable person established in another Member State of the Community, address of the place where the applicant has established his business, or in the absence of such a place of business where he has his permanent address or usually resides;

b) address of the taxable person established in another Member State of the Community for contact by electronic means, including communication via electronic mail;

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<sup>2</sup> Amended: by subparagraph b) Section 7 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

*c)*<sup>3</sup> a description of business activity by harmonized codes as referred to in Article 48(3) of Council Regulation (EU) No. 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax of the taxable person established in another Member State of the Community for which the goods acquired in the domestic territory or imported goods, or the services received in the domestic territory are used according to Section 247 of the VAT Act, or used for other reasons;

*d)* the refund period covered by the application of the taxable person established in another Member State of the Community for refund of VAT;

*e)* a declaration by the taxable person established in another Member State of the Community that he has supplied no goods and services deemed to have been supplied in Hungary according to the VAT Act during the refund period, with the exception of transactions referred to in Subparagraphs *ba)*-*bc)* of Paragraph *b)* of Subsection (1) of Section 244 of the VAT Act;

*f)* the VAT identification number of the taxable person established in another Member State of the Community [VAT Act, Paragraph *b)* of Subsection (3) of Section 258];

*g)*<sup>4</sup> particulars and other information which are necessary to effect payment by way of bank transfer to the taxable person established in another Member State of the Community, details of payment accounts opened in any Member State of the Community, including IBAN and BIC (SWIFT) codes.

(2) In addition to the information specified in Subsection (1), the application for refund of VAT shall set out, for each of the documents referred to in Paragraphs *a)*, *c)* and *d)* of Subsection (1) of Section 127 of the VAT Act made out to the name of the taxable person established in another Member State of the Community produced in proof of eligibility for refund, the following details:

*a)* name and address of the supplier of the goods and/or services;

*b)* except in the case of importation, the VAT identification number of the supplier of the goods and/or services [VAT Act, Paragraph *a)* of Subsection (3) of Section 258], under which the goods or services were supplied;

*c)*<sup>5</sup> except in the case of importation, the prefix of Hungary (“HU”), shown as the Member State of refund;

*d)* date and number of the document, which uniquely identifies the document;

*e)* taxable amount and amount of VAT expressed in forints;

*f)* the amount of deductible VAT from the sum referred to in Paragraph *e)*, calculated in accordance with Sections 247 and 248 of the VAT Act;

*g)* where the taxable person established in another Member State of the Community is entitled to partial refund under Subsection (2) of Section 248 of the VAT Act, the deductible proportion expressed as a percentage;

*h)*<sup>6</sup> nature of the goods and services acquired, or the nature of use of such goods and services described according to the codes shown in the Schedule, including a textual account of the goods and services supplied if code 10 is used.

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<sup>3</sup> Established by Section 1 of Decree No. 48/2017 (XII. 29.) NGM, effective as of 1 April 2018.

<sup>4</sup> Established: by paragraph (1) Section 5 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

<sup>5</sup> Amended: by subparagraph *c)* Section 7 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

<sup>6</sup> Amended: by subparagraph *d)* Section 7 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

(3) In addition to the information specified in Subsections (1) and (2), the application for refund of VAT shall also specify the correction referred to in Subsection (1) of Section 251 of the VAT Act, if it has to be made according to Subsection (2) of Section 251 of the VAT Act.

(4) In the event where the right of taxable persons established in another Member State of the Community to claim VAT refund covers only the value added tax that becomes chargeable in accordance with Section 203 of the VAT Act, Subsections (1) and (2) shall apply with the following exceptions:

*a)* the base amount for flat-rate compensation and the amount of flat-rate compensation expressed in forints shall be indicated in lieu of the information specified in Paragraph *e)* of Subsection (2);

*b)* Paragraphs *c)* and *e)* of Subsection (1) and Paragraph *g)* of Subsection (2) is not required due to the lack of obligation.

(5)<sup>7</sup> Where a transfer is made to the payment account of a person, other than a taxable person established in another Member State of the Community, the power of attorney made out jointly by such person and the taxable person established in another Member State of the Community shall be enclosed on paper or by way of some other verifiable means of the like.

(6)<sup>8</sup> Where the right to claim refund of VAT is provided for in Section 253/B of the VAT Act, this shall not prevent the taxable person from making the declaration referred to in Paragraph *e)* of Subsection (1).

## Application of a Taxable Person Established in a Recognized Third State for Refund of VAT

### *Section 5*

(1) The application for refund of VAT submitted by a taxable person established in a recognized third State shall contain the following information:

*a)* name of the taxable person established in a recognized third State, address of the place where the applicant has established his business, or in the absence of such a place of business where he has his permanent address or usually resides;

*b)* address of the taxable person established in a recognized third State for contact by electronic means, including communication via electronic mail:

*ba)* if the taxable person is entitled to claim refund of value added tax under Chapter XVIII of the VAT Act, in accordance with Section 253 of the VAT Act, or in other cases

*bb)* if wishing to exercise the right under Subsection (1) of Section 251/M of the VAT Act;

*c)* a description of the business activity of the taxable person established in a recognized third State for which the goods acquired in the domestic territory or imported goods, or the services received in the domestic territory are used according to Section 247 of the VAT Act, or used for other reasons;

*d)* the refund period covered by the application of the taxable person established in a recognized third State for refund of VAT;

*e)* a declaration by the taxable person established in a recognized third State that he has supplied no goods and services deemed to have been supplied in Hungary according to the VAT Act during

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<sup>7</sup> Enacted: by paragraph (2) Section 5 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

<sup>8</sup> Enacted by Section 16 of Decree No. 45/2014 (XII. 30.) NGM, effective as of 1 January 2015.

the refund period, with the exception of transactions referred to in Subparagraphs ba)-bc) of Paragraph b) of Subsection (1) of Section 244 of the VAT Act;

f) the VAT identification number of the taxable person established in a recognized third State [VAT Act, Paragraph c) of Subsection (3) of Section 258];

g) particulars and other information which are necessary to effect payment by way of bank transfer to the taxable person established in a recognized third State, payment account details including IBAN and BIC (SWIFT) codes.

(2) In addition to the information specified in Subsection (1), the application for refund of VAT shall set out, for each of the documents referred to in Paragraphs a), c) and d) of Subsection (1) of Section 127 of the VAT Act made out to the name of the taxable person established in a recognized third State produced in proof of eligibility for refund, the following details:

a) name and address of the supplier of the goods and/or services;

b) except in the case of importation, the VAT identification number of the supplier of the goods and/or services [VAT Act, Paragraph a) of Subsection (3) of Section 258], under which the goods or services were supplied;

c) date and number of the document, which uniquely identifies the document;

d) taxable amount and amount of VAT expressed in forints;

e) the amount of deductible VAT from the sum referred to in Paragraph d), calculated in accordance with Sections 247 and 248 of the VAT Act;

f) where the taxable person established in a recognized third State is entitled to partial refund under Subsection (2) of Section 248 of the VAT Act, the deductible proportion expressed as a percentage;

g)<sup>9</sup> nature of the goods and services acquired, or the nature of use of such goods and services described according to the codes shown in the Schedule, including a textual account of the goods and services supplied if code 10 is used.

(3) In addition to the information specified in Subsections (1) and (2), the application for refund of VAT shall also specify the correction referred to in Subsection (1) of Section 251 of the VAT Act, if it has to be made according to Subsection (2) of Section 251 of the VAT Act.

(4) The payment account indicated by the taxable person established in a recognized third State according to Paragraph g) of Subsection (1) must be in a resident payment institution, or in a payment institution situated in a country where his address referred to in Paragraph a) of Subsection (1) is located.

(5)<sup>10</sup> Where the right to claim refund of VAT is provided for in Section 253 of the VAT Act, this shall not prevent the taxable person from making the declaration referred to in Paragraph e) of Subsection (1).

## *Section 6*

(1) The non-taxable legal person mentioned in Subsection (3) of Section 200 of the VAT Act that has the right to claim refund of VAT under Chapter XVIII of the VAT Act shall be subject to the provisions of Subsections (1) and (2) of Section 5 with the following exceptions:

a) instead of the address specified in Paragraph a) of Subsection (1) of Section 5, the registered office of the non-taxable legal person recognized as liable for payment of VAT shall be indicated;

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<sup>9</sup> Amended: by subparagraph e) Section 7 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

<sup>10</sup> Enacted by Section 17 of Decree No. 45/2014 (XII. 30.) NGM, effective as of 1 January 2015.

*b)* the base amount for flat-rate compensation and the amount of flat-rate compensation expressed in forint shall be indicated in lieu of the information specified in Paragraph *d)* of Subsection (2) of Section 5;

*c)* Paragraphs *c)* and *e)* of Subsection (1) of Section 5 and Paragraph *f)* of Subsection (2) of this Section is not required due to the lack of obligation.

(2) In the event where the right of taxable persons established in a recognized third State to claim VAT refund covers only the value added tax that becomes chargeable in accordance with Section 203 of the VAT Act, Subsections (1) and (2) of Section 5 shall apply subject to the exceptions set out in Paragraphs *b)* and *c)* of Subsection (1) of this Section.

## Miscellaneous Provisions

### *Section 7*

If the document supplied to verify the status of being identified for VAT purposes is made out by the competent authority of any Member State of the Community, it may be accepted without an official Hungarian translation and without diplomatic recertification.

## **CHAPTER II**

# **PROVISIONS FOR THE ENFORCEMENT OF THE RIGHT OF TAXABLE PERSONS ESTABLISHED IN THE TERRITORY OF HUNGARY TO REFUND OF VALUE ADDED TAX IN OTHER MEMBER STATES OF THE EUROPEAN COMMUNITY**

## **Application of a Taxable Person Established in Hungary for Refund of VAT, Statement of Correction**

### *Section 8*

(1) The application for refund of VAT submitted by a taxable person established in Hungary, specified in Subsection (1) of Section 185 of Act CL of 2017 on the Rules of Taxation (hereinafter referred to as “RTA”) shall contain the following information:<sup>11</sup>

*a)* name of the taxable person established in Hungary, address of the place where the applicant has established his business in the domestic territory (main office, fixed establishment), or in the absence of such a place of business, where he has his permanent address or usually resides;

*b)* address of the taxable person established in Hungary for contact by electronic means with the tax authority of the Member State of refund, in accordance with the law of the Member State of refund;

*c)* a description of the business activity of the taxable person established in Hungary for which the goods acquired in the territory of the Member State of refund or imported goods, or the services received in the territory of the Member State of refund are used, or utilized for other reasons;

*d)* the refund period covered by the application of the taxable person established in Hungary for refund of VAT;

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<sup>11</sup> Amended by Paragraph *a)* of Section 3 of Decree No. 48/2017 (XII. 29.) NGM.

*e)* a declaration by the taxable person established in Hungary that he has supplied no goods and services deemed to have been supplied in the territory of the Member State of refund - according to the law of the Member State of refund - during the refund period, with the exception of the transactions referred to in the provisions on the transposition of Article 3b)i and ii of Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for 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 referred to as “VAT refund Directive”);

*f)*<sup>12</sup> the tax reference number of the taxable person established in Hungary, in the case referred to in Section 190 of the RTA the group identification number and the members’ tax number as well;

*g)*<sup>13</sup> particulars and other information which are necessary to effect payment by way of bank transfer to the taxable person established in Hungary, payment account details including IBAN and BIC (SWIFT) codes.

(2) In addition to the information specified in Subsection (1), the application for refund of VAT shall contain for each invoice or importation document, the following details:

*a)* name and full address of the supplier of the goods or services;

*b)* except in the case of importation, the VAT identification number or tax reference number of the supplier of the goods or services, as allocated by the Member State of refund in accordance with the provisions on the transposition of Articles 239 and 240 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (hereinafter referred to as “VAT Directive”);

*c)* except in the case of importation, the prefix of the Member State of refund in accordance with Article 215 of the VAT Directive;

*d)* date and number of the invoice or importation document;

*e)* taxable amount and amount of VAT expressed in the currency of the Member State of refund;

*f)* the amount of deductible VAT calculated in accordance with the provisions on the transposition of Article 5 and the second paragraph of Article 6 of the VAT refund Directive, and in accordance with Section 123 of the VAT Act, expressed in the currency of the Member State of refund;

*g)* where the taxable person established in Hungary is entitled to partial refund, the deductible proportion calculated in accordance with Section 123 of and Schedule No. 5 to the VAT Act, expressed as a percentage;

*h)*<sup>14</sup> nature of the goods and services acquired, or the nature of use of such goods and services described according to the codes, including a textual account of the goods and services supplied if code 10 is used, shown in accordance with the provisions on the transposition of Article 9 of the VAT refund Directive.

(3) Where so prescribed by the law of the Member State of refund, in addition to the information specified in Subsections (1) and (2), application for refund of VAT submitted by a taxable person established in Hungary shall contain the following details, or information stored by electronic means:

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<sup>12</sup> Amended by Paragraph b) of Section 3 of Decree No. 48/2017 (XII. 29.) NGM.

<sup>13</sup> Established: by Section 6 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

<sup>14</sup> Amended: by subparagraph f) Section 7 of Decree No. 54/2011 (XII. 29.) NGM. In force: as of 1. 01. 2012.

*a)*<sup>15</sup> a description of the business activity provided for in Paragraph *c)* of Subsection (1) by harmonized codes as referred to in Article 48(3) of Council Regulation (EU) No. 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax;

*b)* a copy of the invoice or importation document submitted by electronic means, where the taxable amount on an invoice or importation document reaches or exceeds the equivalent of:

*ba)* 250 euro in the case of fuels,

*bb)* 1000 euro in other cases,

in the national currency of the Member State of refund.

(4) The taxable persons established in Hungary shall make the correction referred to in Subsection (1) of Section 189 the RTA in the refund application during the calendar year following the refund period in question, submitted to the same Member State of refund, containing the details prescribed by the Member State of refund. If the Member State of refund did not prescribe the information required for the correction, the application for refund of VAT shall inter alia specify:<sup>16</sup>

*a)* the refund period to which the correction pertains;

*b)*<sup>17</sup>

*c)* the deductible proportion referred to in Paragraph *g)* of Subsection (2) as corrected, expressed as a percentage.

(5) The taxable persons established in Hungary shall supply in the statement of correction specified in Subsection (2) of Section 189 the RTA the information requested by the Member State of refund, or failing this the following details:<sup>18</sup>

*a)* name of the taxable person established in Hungary, address of the place where the applicant has established his business in the domestic territory (main office, fixed establishment), or in the absence of such a place of business, where he has his permanent address or usually resides;

*b)* address of the taxable person established in Hungary for contact by electronic means with the tax authority of the Member State of refund, in accordance with the law of the Member State of refund;

*c)*<sup>19</sup> the tax reference number of the taxable person established in Hungary, in the case referred to in Section 190 of the RTA the group identification number and the members' tax number as well;

*d)* the refund period to which the correction pertains;

*e)*<sup>20</sup>

*f)* the deductible proportion referred to in Paragraph *g)* of Subsection (2) as corrected, expressed as a percentage.

(6)<sup>21</sup> In the application of Subsections (3) and (4) of Section 186 the RTA, the application for refund of VAT shall be recognized as made out according to the mandatory layout prescribed by

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<sup>15</sup> Established by Section 2 of Decree No. 48/2017 (XII. 29.) NGM, effective as of 1 January 2018.

<sup>16</sup> Amended by Paragraph *c)* of Section 3 of Decree No. 48/2017 (XII. 29.) NGM.

<sup>17</sup> Repealed: by Section 8 of Decree No. 54/2011 (XII. 29.) NGM. No longer in force: as of 1. 01. 2012.

<sup>18</sup> Amended by Paragraph *d)* of Section 3 of Decree No. 48/2017 (XII. 29.) NGM.

<sup>19</sup> Amended by Paragraph *b)* of Section 3 of Decree No. 48/2017 (XII. 29.) NGM.

<sup>20</sup> Repealed: by Section 8 of Decree No. 54/2011 (XII. 29.) NGM. No longer in force: as of 1. 01. 2012.

<sup>21</sup> Amended by Paragraph *e)* of Section 3 of Decree No. 48/2017 (XII. 29.) NGM.



specific other legislation, if it contains the data specified in Subsections (1) and (2) and in Paragraph a) of Subsection (3).

(7)<sup>22</sup> In the application of Subsection (3) of Section 189 the RTA, unless otherwise provided for by the law of the Member State of refund, the statement of correction shall be recognized as made out according to the mandatory layout prescribed by specific other legislation, if it contains the data specified in Subsection (5).

(8)<sup>23</sup> Where the taxable person is registered by the state tax authority in the capacity provided for in Subsection (1) of Section 253/A of the VAT Act, this shall not prevent the taxable person from making the declaration referred to in Paragraph e) of Subsection (1).

### ***CHAPTER III***

## **CLOSING PROVISIONS**

### **Enacting Provisions**

#### ***Section 9***

(1) This Decree shall enter into force on 1 January 2010, and shall apply - subject to the exceptions set out in Subsections (2) and (3) - for the first time to rights to claim refund of VAT arising on the day of this Decree entering into force, or subsequently.

(2) This Decree shall apply to taxable persons established in another Member State of the Community for the first time in the cases where the application for refund of VAT is submitted on the day of this Decree entering into force, or subsequently.

(3) This Decree shall apply to taxable persons established in Hungary for the first time in the cases where the application for refund of VAT, or the statement of correction is submitted on the day of this Decree entering into force, or subsequently.

### **Amendments**

#### ***Section 10<sup>24</sup>***

### **Repeals**

#### ***Section 11***

(1)<sup>25</sup>

(2)<sup>26</sup>

### **Approximation Clause**

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<sup>22</sup> Amended by Paragraph f) of Section 3 of Decree No. 48/2017 (XII. 29.) NGM.

<sup>23</sup> Enacted by Section 18 of Decree No. 45/2014 (XII. 30.) NGM, effective as of 1 January 2015.

<sup>24</sup> Repealed by Subsection (2) of Section 11 of this Decree, effective as of 1 January 2010.

<sup>25</sup> Repealed by Subsection (2) of Section 11 of this Decree, effective as of 1 January 2010.

<sup>26</sup> Repealed by this Subsection, effective as of 3 January 2010.

## Section 12

This Decree - in conjunction with the VAT Act and the RTA - serves the purpose of conformity with the following legislation of the Communities:

a) Thirteenth Council Directive of 17 November 1986 on the harmonization of the laws of the Member States relating to turnover taxes - Arrangements for the refund of value added tax to taxable persons not established in Community territory (86/560/EEC);

b) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, with particular regard to Articles 170, 171, 171a and 368, and as amended by the following Directive:

ba) Council Directive 2006/138/EC of 19 December 2006 amending Directive 2006/112/EC on the common system of value added tax as regards the period of application of the value added tax arrangements applicable to radio and television broadcasting services and certain electronically supplied services;

c) Council Directive 2008/9/EC of 12 February 2008 laying down detailed rules for 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;

d)<sup>27</sup> Commission Implementing Regulation (EU) No. 79/2012 of 31 January 2012 laying down detailed rules for implementing certain provisions of Council Regulation (EU) No. 904/2010 concerning administrative cooperation and combating fraud in the field of value added tax.

### Schedule to Decree No. 32/2009 (XII. 21.) PM

#### **Codes for the description of the nature of the goods and services, or the nature of use of such goods and services**

Code 1. Fuel	
1.1 Fuel for means of transport with a mass greater than 3500 kg, other than means of transport for paying passengers	1.1.1 Petrol 1.1.2 Diesel 1.1.3 LPG 1.1.4 Natural Gas 1.1.5 Bio 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 Passenger cars 1.2.7 Trucks
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	

<sup>27</sup> Established: by Section 53 of Decree No. 52/2012 (XII. 29.) NGM. In force: as of 1. 01. 2013.

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 Passenger cars 2.2.4 Trucks
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 Passenger cars 3.2.7 Trucks
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 organizer for the direct benefit of the traveler	
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 10.16.1 10.16.3 Work on moveable property connected

	with or use of an immovable property in 10.16.1 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