

Codes used in VAT refund applications to Finland

The applicant must use the codes listed in the text of the Commission implementing Regulation (EU) No 79/2012, Annex III, to describe the nature of goods and services purchased in Finland.

The code is expressed by using both the main and the sub code (in format: x.y or x.y.z). Several codes may be used per invoice or import document if necessary. If the application were to contain codes that are not valid for Finland, or if it only displays a main expenditure code without the appropriate sub code, this part of the application may be rejected.

The following list covers the permissible codes for applications addressed to the Finnish Tax Administration:

Fuel

1.3 Fuel for means of transport for paying passengers

1.4 Fuel used specifically for test vehicles

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

1.8.1 Fuel for passenger and multipurpose cars used exclusively for business purposes

1.8.2 Fuel for passenger and multipurpose cars

Used partly for commercial passenger transport, driving instruction or rental purposes

1.8.3 Fuel for passenger and multipurpose cars

Used partly for other than 1.8.2 purposes

1.9.1 Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1 550 kg

Used for commercial passenger transport, driving instruction or rental purposes

1.9.2 Fuel for motorcycles, caravans and vessels for recreational or sports purposes, and aircraft with a mass less than 1 550 kg

Used for business purposes

1.10 Fuel for machines and agriculture tractors

1.12 Fuel for means of passenger transport other than 1.8 and 1.9.

Hiring of means of transport

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 1 550 kg

2.12 Hiring or means of transport other than 2.5 and 2.6.

Expenditure relating to means of transport (other than goods and services referred to under codes 1 and 2)

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

3.4.1 Purchase of a means of goods transport

3.4.2 Maintenance of means of goods transport

3.4.3 Garaging or parking of 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 1 550 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 1 550 kg

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 1 550 kg

3.16 Garaging or parking of 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 1 550 kg.

Travel expenses, such as taxi fares, public transport fees

5.1 For the taxable person or an employee of the taxable person

5.2 For someone other than the taxable person, or an employee of the taxable person

Accommodation

6.1 Expenditure on lodging and accommodation for the taxable person, or an employee of the taxable person

6.2 Expenditure on lodging and accommodation for someone other than the taxable person or an employee of the taxable person

6.6 Expenditure on lodging and accommodation for onward supply

Food, drink and restaurant services

7.1 Food and drink provided by hotels, bars, restaurants and boarding houses, including breakfast

7.2 Food and drink provided in the context of a conference, fair, exhibition or congress

7.4 Restaurant services purchased for onward supply

Admission to fairs and exhibitions

8.1 For the taxable person or an employee of the taxable person

8.2 For someone other than the taxable person or an employee of the taxable person

Expenditure on luxuries, amusements and entertainment

9.1 Purchase of alcohol

9.2 Purchase of manufactured tobacco

9.3 Expenditure on receptions and entertainment

Other

10.1 Tools

10.2 Repairs within warranty period

10.3 Services connected with education

10.4.1 Work on immovable property

10.4.2 Work on immovable property used as a dwelling

10.4.3 Work on movable property other than code 3

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 movable property connected with or used in immovable property used as dwelling, or for recreational or leisure use

10.5.4 Purchase or hiring of movable property other than code 2

10.6 Provision of water, gas or electricity thru a distribution network

10.7 Gifts of modest value

10.8 Office expenses

10.9 Participation in fairs and seminars, education or training

10.11 Expenditure on postage of mail to countries outside the EU

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

10.15 Services purchased for resale other than 6.6 ja 7.4

10.16 Work on property

10.17.1 Expenditure on property

Expenditure on immovable property used as a dwelling, or for recreational or leisure use

10.17.2 Expenditure on property

Expenditure on immovable property other than what is referred to by code 10.17.1.