

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

*Article 9*

1 In the refund application, the nature of the goods and services acquired shall be described by the following codes:

- 1 = fuel;
- 2 = hiring of means of transport;
- 3 = expenditure relating to means of transport (other than the goods and services referred to under codes 1 and 2);
- 4 = road tolls and 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.

If code 10 is used, the nature of the goods and services supplied shall be indicated.

2 The Member State of refund may require the applicant to provide additional electronic coded information as regards each code set out in paragraph 1 to the extent that such information is necessary because of any restrictions on the right of deduction under Directive 2006/112/EC, as applicable in the Member State of refund or for the implementation of a relevant derogation received by the Member State of refund under Articles 395 or 396 of that Directive.