

**BOX 47**

<b>CODE</b>	<b>DESCRIPTION</b>
101	Exemption from duties
121	Exemption from additional duties
131	Exemption from anti-dumping duties
141	Exemption from countervailing duties
200	Consumption tax on domestic or EU alcohol
201	Exemption from consumption tax on domestic or EU alcohol
202	Consumption tax on alcohol from third countries
203	Exemption from consumption tax on alcohol from third countries
204	Special tax on domestic or EU beer
205	Exemption from special tax on domestic or EU beer
206	Special tax on beer from third countries
207	Exemption from special tax on beer from third countries
210	Excise duties on domestic or EU petrol
211	Exemption from excise duties on domestic or EU petrol
212	Excise duties on petrol from third countries
213	Exemption from excise duties on petrol from third countries
214	Excise duties on domestic or EU gas oil (naptha-gas oil/diesel)
215	Exemption from excise duties on domestic or EU gas oil (naptha-gas oil/diesel)
216	Excise duties on gas oil (naptha-gas oil/diesel) from third countries
217	Exemption from excise duties on gas oil (naptha-gas oil/diesel) from third countries
218	Excise duties on domestic or EU fuel oil
219	Exemption from excise duties on domestic or EU fuel oil
220	Excise duties on fuel oil from third countries
221	Exemption from excise duties on fuel oil from third countries
222	Excise duties on domestic or EU LPG-methane
223	Exemption from excise duties on domestic or EU LPG-methane
224	Excise duties on LPG-methane from third countries
225	Exemption from excise duties on LPG-methane from third countries
226	Excise duties on domestic or EU isopropyl alcohol etc
227	Exemption from excise duties on domestic or EU isopropyl alcohol etc
228	Excise duties on isopropyl alcohol etc from third countries
229	Exemption from excise duties on isopropyl alcohol etc from third countries
230	Proportional duty on EU tobacco products
231	Exemption from proportional duty on EU tobacco products
232	Proportional duty on tobacco products from third countries

233	Exemption from proportional duty on tobacco products from third countries
234	Specific excise duty on EU cigarettes
235	Exemption from specific excise duty on EU cigarettes
236	Specific excise duty on cigarettes from third countries
237	Exemption from specific excise duty on cigarettes from third countries
242	Excise duties on electric energy for professional use
243	Exemption from excise duties on electric energy for professional use
244	Excise duties on electric energy for non professional use
245	Exemption from excise duties on electric energy for non professional use
246	Excise duties on natural gas used for heating
247	Exemption from excise duties on natural gas used for heating
248	Excise duties on natural gas used for purposes other than heating
249	Exemption from excise duties on natural gas used for purposes other than heating
252	Excise duties on wine from third countries
253	Exemption from excise duties on wine from third countries
254	Excise duties on domestic or EU wine
255	Exemption from excise duties on domestic or EU wine
256	Consumption tax on domestic and EU heated tobacco products
257	Exemption from consumption tax on domestic and EU heated tobacco products
258	Consumption tax on heated tobacco products from third countries
259	Exemption from consumption tax on heated tobacco products from third countries
260	Consumption tax on domestic or EU coffee
261	Exemption from consumption tax on domestic or EU coffee
262	Consumption tax on coffee from third countries
263	Exemption from consumption tax on coffee from third countries
264	Consumption tax on domestic or EU electronic cigarettes
265	Exemption from consumption tax on domestic or EU electronic cigarettes
266	Consumption tax on electronic cigarettes from third countries
267	Exemption from consumption tax on electronic cigarettes from third countries
301	Exemption from VAT on goods from third countries
302	VAT on domestic and EU tobacco products
303	Exemption from VAT on domestic and EU tobacco products
310	VAT on domestic and EU petrol products (subject to excise duties)
311	Exemption from VAT on domestic and EU petrol products (subject to excise duties)
328	VAT on domestic and EU vehicles
329	Exemption from VAT on domestic and EU vehicles
330	VAT on domestic and EU ethyl alcohol and alcoholic beverages

331	Exemption from VAT on domestic and EU ethyl alcohol and alcoholic beverages
332	VAT on electricity
333	Exemption from VAT on electricity
334	VAT on natural gas
335	Exemption from VAT on natural gas
336	VAT on domestic or EU products
337	Exemption from VAT on domestic or EU products
338	VAT on domestic and EU heated tobacco products
339	Exemption from VAT on domestic and EU heated tobacco products
340	VAT on heated tobacco products from third countries
341	Exemption from VAT on heated tobacco products from third countries
342	VAT on domestic and EU coffee
343	Exemption from VAT on domestic and EU coffee
344	VAT on coffee from third countries
345	Exemption from VAT on coffee from third countries
346	VAT on domestic and EU electronic cigarettes
347	Exemption from VAT on domestic and EU electronic cigarettes
348	VAT on electronic cigarettes from third countries
349	Exemption from VAT on electronic cigarettes from third countries
404	Indirect taxes of previous years entered in the accounts for the 1st time
405	Exemption from indirect taxes of previous years entered in the accounts for the 1st time
416	Fines and penalties on indirect taxes
420	Increments on indirect taxes in general
422	Multiple fines and additional infringement duty
424	Other fines
426	Other stamp duties
427	Exemption from other stamp duties
428	Additional amount of 20% on stamp duties
429	Exemption from additional amount of 20% on stamp duties
430	Interest of arrears from contract and other costs
432	Increments in cases of late payment of other revenue
440	Special luxury tax on EU passenger cars
441	Exemption from special luxury tax on EU passenger cars
442	Special luxury tax on passenger cars from third countries
443	Exemption from special luxury tax on passenger cars from third countries
444	Special luxury tax on domestic and EU products
445	Exemption from special luxury tax on domestic and EU products

446	Special luxury tax on products from third countries
447	Exemption from special luxury tax on products from third countries
500	Registration tax on domestic and EU passenger cars
501	Exemption from registration tax on domestic and EU passenger cars
502	Registration tax on passenger cars from third countries
503	Exemption from registration tax on passenger cars from third countries
504	Registration tax on domestic and EU lorries
505	Exemption from registration tax on domestic and EU lorries
506	Registration tax on lorries from third countries
507	Exemption from registration tax on lorries from third countries
508	Registration tax on domestic and EU motorcycles
509	Exemption from registration tax on domestic and EU motorcycles
510	Registration tax on motorcycles from third countries
511	Exemption from registration tax on motorcycles from third countries
512	Registration tax on domestic or EU buses and other vehicles
513	Exemption from registration tax on domestic or EU buses and other vehicles
514	Registration tax on buses and other vehicles from third countries
515	Exemption from registration tax on buses and other vehicles from third countries
600	Counter value from the sale of books, codes and other forms in general
602	Fees from arrears, warehousing fees and administrative costs
604	Counter value from the sale of any kind of public material
606	Rights from the provision of other services by the State
608	Fees for any purpose
610	Charges from the execution of warrants-seizures-service of application
612	Debts re-entered in the accounts at the expense of debtors
614	Contribution for customs officers
616	Circulation taxes not paid with the special label
620	Other court expenses
624	Light dues
628	Recovery of payments to the State for seizure expenses etc
630	Other special taxes
636	Allocation at the expense of accounting officers according to an administrative decision
638	Financial compensation to the State due to non-materials damage caused by customs infringements
640	Special duty of 5‰ - Law 2093/92
641	Exemption from special duty of 5‰ - Law 2093/92
642	Collections from applications for the execution of customs operations

644	Special contribution of art.16 of Law 1571/85
645	Exemption from special contribution of art.16 of Law 1571/85
650	Revenues from the sale of vehicles into possession of the State
652	Revenues from the sale of materials into possession of the State
654	Revenues from the sale of vessels into possession of the State
706	Mutual assistance-Collections deposit account
718	Special fund for control of quality and production of alcohol and alcoholic beverages (ETEPPAA)