

Quick reference guide to entertainment etc.

Updated 20 April 2023

This quick reference guide is to be seen as guidance and is based on LU's Rules Regarding Entertainment (Reg. no V 2019/782), LU's Guidelines Regarding Alcohol etc. (PE 2012/726), ESV's regulations etc. as well as the Swedish Tax Agency's provisions.

Recommended expenses, VAT deduction, applicable tax on benefits and account coding instructions for a number of events

- The purpose determines how the entertainment is classified. There is to be a clear description of the activity.
- Entertainment that deviates from the applicable rules is to be approved on a case-by-case basis in advance.
- Participants in a meal cannot authorise their own expenses, this is to be done by a superior in accordance with the approval rules.
- Regarding external entertainment, the number of internal participants is to be well-balanced in relation to the number of external guests.
- Frequent external entertainment for the same people or group should not occur.
- Internal entertainment refers mainly to employees who receive a salary or fees from LU.
- Staff parties/equivalent may be organised no more than twice per year (the higher amount only once per year).
- Moderation regarding alcohol refers to max 2 glasses of wine or beer. At lunch, alcoholic beverages should be avoided.
- Light refreshments refers to drink, half bun/bun, fruit and sweets. Alcoholic beverages are not to be served.
- Meals are taken to include e.g. filled baguette, prawn sandwich, salad or hot food regardless of the cost.
- A working meal is considered to be a simple meal as part of regular work that normally would be paid for privately and is therefore to be taxed as a benefit.
- The benefit recipient is responsible for meals liable to be taxed as a benefit being registered in Primula.
- The department is responsible for gifts exceeding the maximum amount being registered for taxation as a benefit in Primula.
- A list of participants/recipients is always to contain first and last names and organisational affiliation.
- Simple documentation in the absence of a list of participants is to contain an estimate of the number of participants divided between external and internal.
- An employee who receives invitations to more than 2 staff parties in one year due to several assignments may accept all of them, the rule of max 2 staff parties per year applies to the inviter.
- The list of participants is also to include the organisational affiliation of both internal and external participants.
- The Swedish Tax Agency's general rule is that gifts from the employer are subject to taxation. Christmas gifts, jubilee gifts and memorial gifts are exceptions to the general rule.¹**

Event/Activity	Aim/Description of event	Required verification	Max amount	VAT deduction?	Taxation on benefit?	Account in Lupin	Expense code in Primula	Comments
"Tips"	In exceptional cases and is not to exceed 5% of the entertainment expense and is to be within the max amount. Outside the EU, and in exceptional cases, a higher amount may apply, and in these cases is to be approved in advance.							
Funeral flowers	Wreath, grave bouquet, hand bouquet	Invoice and name of recipient		No VAT deduction	No	55200	External entertainment	External recipient. No donations for charitable purposes are allowed
Funeral flowers	Wreath, grave bouquet, hand bouquet	Invoice and name of recipient		Full VAT deduction	No	49500	Staff welfare measures	Internal recipient. No donations for charitable purposes are allowed
Flowers for a company	E.g. as a thank you for a placement	Invoice and name of receiving company		Full VAT deduction	No	63800	Goods purchased in connection with business travel	Not considered to be entertainment
Flowers to congratulate an employee	For public defence, receiving an award, milestone birthdays, in case of illness or termination of employment	Invoice and name of recipient	SEK 300 excl. VAT and delivery charge	Full VAT deduction	No	49500	Staff welfare measures	Flowers or gifts of a higher value are to be taxed as a benefit in their entirety
Flowers to congratulate an external recipient	Flowers given in connection with various types of negotiation or to initiate or maintain good connections with external parties such as a received award, milestone birthday or other special event	Invoice and name of recipient	SEK 750 excl. VAT and delivery charge	No VAT deduction	No	55200	External entertainment	Requires direct connection with activities. Only to be given <u>instead</u> of a meal
Public defence congratulatory gift	Flowers or gift to the doctoral student	Invoice and name of recipient	SEK 300 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures	Flowers or gifts of a higher value are to be taxed as a benefit in their entirety
Public defence reception	Reception at department with sandwiches and sparkling wine or a light lunch mainly for employees but also relatives	Invoice and list of participants, simple documentation may be accepted, see above	SEK 600 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Considered as an information meeting

Event/Activity	Aim/Description of event	Required verification	Max amount	VAT deduction?	Taxation on benefit?	Account in Lupin	Expense code in Primula	Comments	
Public defence lunch or dinner	Meal the day before or after the public defence with external reviewer, examining committee, etc.	Invoice and list of participants	SEK 1000 incl. VAT	No VAT deduction	No	55200	External entertainment	Considered as entertainment if the purpose is to maintain good relations with external guests and is an expression of customary hospitality. To be exercised with restraint and good judgement. The number of participants from Lund University is to be well balanced in relation to the number of guests.	
Public defence dinner	Meal for the external reviewer, examining committee, supervisor and relatives of the doctoral student, etc.	As relatives of the doctoral student are included, this is considered a private celebration and its costs are not to be covered by Lund University.							
Test subjects, compensation	Cinema tickets or lottery tickets to test subjects instead of compensation	Invoice and name of recipient	SEK 100 excl. VAT	Full VAT deduction	No	63800	Goods purchased in connection with business travel	Once per person/year. If more, or a higher amount per person, a fee should be paid	
Test subjects, light refreshments	Test subjects are offered light refreshments after completed sample-taking	Invoice and name of recipient		Full VAT deduction	No	57325	Light refreshments for test subjects		
Hire of tailcoat, staff	An employee is to serve at a doctoral degree conferment ceremony or attend their doctoral student's doctoral degree conferment ceremony	Private expense and is to be paid for by the person who hired the tailcoat even though it is worn as part of duties		No VAT deduction	Yes	57892	No compensation for expense	Not paid for by Lund University, but if so, to be taxed as a benefit	
Hire of tailcoat, honorary doctor	Ring, hire of tailcoat, etc. for honorary doctor	Invoice and name of recipient		Full VAT deduction	No	Ring 63800, tailcoat hire 57892	Goods purchased in connection with business travel/Services purchased in connection with business travel	Counted as expense in connection with an academic ceremony	
Fruit basket for staff	The fruit basket is offered to everyone	Invoice		Full VAT deduction	No	49500	Staff welfare measures		
Light refreshments for staff on a Friday etc.	Everyone is offered e.g. roll, butter and cheese for morning light refreshments	Invoice	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures		
Light refreshments at meetings, assemblies	Coffee/tea, roll and/or fruit is offered	Invoice	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures		
Light refreshments at meetings, assemblies	Coffee/tea, roll and fruit is offered as an external guest has been invited	Invoice and list of participants	SEK 120 excl. VAT	No VAT deduction	No	55200	External entertainment	The external guest is the reason for the light refreshments	

Event/Activity	Aim/Description of event	Required verification	Max amount	VAT deduction?	Taxation on benefit?	Account in Lupin	Expense code in Primula	Comments
Light refreshments at meetings, assemblies	Coffee/tea, roll and fruit are usually offered to staff who attend these meetings, but today an external guest is taking part	Invoice	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures	The external guest is <u>not</u> the reason for the light refreshments
Light refreshments at meetings, assemblies	Light refreshments are served in connection with negotiations of various types or to initiate or maintain good connections with external parties	Invoice and list of participants	SEK 120 excl. VAT	No VAT deduction	No	55200	External entertainment	
Mulled wine get together, staff	Staff are offered alcohol-free mulled wine and ginger biscuits	Invoice	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures	
Mulled wine get together, students	Students are offered alcohol-free mulled wine and ginger biscuits	Invoice		Full VAT deduction	No	57324	Light refreshments student event	
Gift to external recipient	Gift in connection with negotiations of various types or to initiate or maintain good connections with external parties	Invoice and name of recipient	SEK 750 excl.VAT	No VAT deduction	No	55200	External entertainment	A direct connection with activities is required. Only to be given <u>instead</u> of a meal
Honorary doctor	Ring, hire of tailcoat, etc for honorary doctor	Invoice and name of recipient		Full VAT deduction	No	Ring 63800, tailcoat hire 57892	Goods purchased in connection with business travel/Services purchased in connection with business travel	Counted as expense in connection with an academic ceremony
Information meeting	Staff taking part in the information meeting are offered lunch in connection with the meeting	Invoice and name of recipient	SEK 600 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Presupposes one-way communication and only on infrequent occasions
Information meeting with light refreshments for staff	Staff are offered coffee and roll/equivalent	Invoice	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures	
Information meeting with light refreshments for students	Students are offered coffee and roll/equivalent	Invoice		Full VAT deduction	No	57324	Light refreshments student event	Not considered as entertainment
Jubilee gift	Gift to staff when LU/department celebrates 25, 50, 75 or 100-year anniversary	Invoice and list of recipients	SEK 1 350 incl. VAT	Full VAT deduction	No	49500	Staff welfare measures	Gifts of a higher value are to be taxed as a benefit in their entirety ¹
Christmas party, meal	Staff party	Invoice and list of participants	SEK 1 000 incl. VAT or SEK 650 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Counted as staff party, the higher amount max once per year
Christmas party, peripheral expenses	In addition to meal, such as premises hire, musical entertainment etc.	Invoice and list of participants	SEK 500 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Not to be used for meals
Christmas present to staff	Gift in the form of e.g. gift card or so-called gift range card, food basket etc. No gifts for charitable purposes	Invoice and list of recipients	SEK 500 incl. VAT	Full VAT deduction	No	49500	Staff welfare measures	Christmas presents of a higher value are to be taxed as a benefit in their entirety ¹

Event/Activity	Aim/Description of event	Required verification	Max amount	VAT deduction?	Taxation on benefit?	Account in Lupin	Expense code in Primula	Comments
Christmas lunch, buffet or dinner	Staff are offered Christmas lunch/buffet	Invoice and list of participants	SEK 1 000 incl. VAT or SEK 650 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Counted as staff party, the higher amount max once per year
Coffee for staff	Free coffee from a machine of similar for staff	Invoice		Full VAT deduction	No	49500	Staff welfare measures	
"Kick-off"	May take place in the form of e.g. information meeting, or a one-day or half-day conference, see under Information meeting, Light refreshments and Conferences							
Conference with external participants	LU organises a conference and invites external participants. LU staff also take part in the conference	Invoice, programme and list of participants		Full VAT deduction	No	57322/57400	Meal, course and conference/ Conference fee research conference	Staff are considered as participants at an external conference. Taxed as a benefit in the travel expense report.
Conference, one-day or half-day or lunch-to-lunch work meeting	LU organises a conference on its own premises or at a conference centre for staff. Full-board for the participants is included in the conference expenses. The aim of the conference is, for example, to complete a research report or to work in peace and quiet	Invoice, programme and list of participants		No VAT deduction on food, but full VAT deduction on logistics expenses if these can be separated on the invoice, in other cases no VAT deduction at all	Yes	57323	Meal, work meeting (always zero VAT)	Considered as work meeting. If subsistence allowance is paid, this is to be reduced for meals
Conference, one-day or half-day or lunch-to-lunch internal conference	LU organises a conference on its own premises or at a conference centre for staff. Full-board for the participants is included in the conference expenses. The conference focuses on activity planning/equivalent for next year /semester or e.g. start of a new project. Teambuilding is also counted here	Invoice, programme and list of participants		Full VAT deduction	No	48100/57322	Course and conference fee, education/professional development/ Meal, course and conference	If subsistence allowance is paid, this is to be reduced for meals
Conference participation, external organiser	LU staff take part in a conference arranged by an organisation other than LU	Invoice, programme and list of participants		Full VAT deduction	Yes	48100	Course and conference fee, education/professional development	If subsistence allowance is paid, meals are to be taxed as a benefit
Conference participation, external organiser	LU staff take part in a conference arranged by an organisation other than LU	Invoice, programme and list of participants		Full VAT deduction	Yes	57400	Conference fee research conference	If subsistence allowance is paid, meals are to be taxed as a benefit
Conference participation, external organiser	LU staff take part in a conference as speakers	Invoice, programme and list of participants		Full VAT deduction	No	48100/57400	Course and conference fee, education/professional development/ Conference fee research conference	If subsistence allowance is paid, this is to be reduced for meals

Event/Activity	Aim/Description of event	Required verification	Max amount	VAT deduction?	Taxation on benefit?	Account in Lupin	Expense code in Primula	Comments
Peripheral expenses for entertainment	In addition to meal, such as premises hire, musical entertainment etc.	Invoice, programme and list of participants	SEK 500 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Not to be used for meals
Course	LU staff take part in an external course in which meals are included in the programme	Invoice, programme and list of participants		Full VAT deduction	Yes	48100	Course and conference fee , education/ professional development	If subsistence allowance is paid, this is to be reduced for meals
Course	LU staff take part in an internal course in which meals are included in the programme	Invoice, programme and list of participants		Full VAT deduction	No	57322	Meal, course and conference	
Lucia coffee with mulled wine	LU staff are offered alcohol-free mulled wine before Christmas	Invoice	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures	Alcohol-free mulled wine, no alcoholic beverages included in light refreshments
Lunch at workplace	Two or more employees order lunch to the work premises, during ongoing work	Invoice and list of participants	Simple meal/"today's special"	No VAT deduction	Yes	57323	<i>No compensation for expense</i>	Is not normally to occur at LU, alcoholic beverages should be avoided
Lunch at restaurant	Two or more employees meet for a joint lunch and discussion of work-related matters at a restaurant	Invoice and list of participants	Simple meal/"today's special"	No VAT deduction	Yes	57323	<i>No compensation for expense</i>	Is not normally to occur at LU, alcoholic beverages should be avoided
Lunch for new employee	Lunch with new staff member as part of induction. Group of colleagues who will be working closely with the new employee.	Invoice and list of participants	Simple meal/"today's special"	No VAT deduction	No	49600	Internal entertainment	
Lunch seminar	Lunchtime lecture for staff and others where a salad or filled baguette is served	Invoice and list of participants		No VAT deduction	Yes	57323	Meal, work meeting (always zero VAT)	Considered as working meal, alcoholic beverages should be avoided
Lunch/dinner at home, external entertainment	Meal with external guests at the home of an LU employee	Receipt, list of participants	Equivalent to "today's special"/SEK 1 000 incl. VAT	No VAT deduction	No	55200	External entertainment	To be applied restrictivley
Lunch/dinner at home, internal entertainment	Meal with LU employees at the home of another LU employee	Meal with internal guests. Verification: Receipt, list of participants	SEK 600 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Is not normally to occur at LU
Dinner at the workplace	Two or more employees order dinner to the work premises, during ongoing work	Invoice and list of participants	Simple meal	No VAT deduction	Yes	57323	<i>No compensation for expense</i>	Is not normally to occur at LU, alcoholic beverages should be avoided
Dinner at a restaurant	Meal in connection with negotiations of various types or to initiate or maintain good connections with external parties	Invoice and list of participants	Equivalent to "today's lunch"/SEK 1 000 incl. VAT	No VAT deduction	No	55200	External entertainment	
Dinner at a restaurant	Two or more employees meet for a joint dinner and discussion of work-related matters at a restaurant	Invoice and list of participants	Simple meal	No VAT deduction	Yes	57323	<i>No compensation for expense</i>	Is not normally to occur at LU, alcoholic beverages should be avoided

Event/Activity	Aim/Description of event	Required verification	Max amount	VAT deduction?	Taxation on benefit?	Account in Lupin	Expense code in Primula	Comments
Souvenir gift to staff	A souvenir gift can be given to an employee for Zealous and Devoted Service of the Realm (30 years or more, or 25 years if retiring) or on termination of employment at LU.	Invoice and name of recipient	SEK 10 000 per occasion incl. VAT	Full VAT deduction	Tax-exempt on max two occasions during period of employment (1 occasion in addition to termination of employment)	49500	Staff welfare measures	A souvenir gift may only be given for Zealous and Devoted Service of the Realm and on termination of employment. The gift recipient is to have been employed for at least 6 years. Receiving the gift is not a right for the employee, but an opportunity from the employer's side to give a souvenir gift without the recipient having to pay tax on a benefit ¹
Exercise for department/equivalent e.g. hire of badminton court		Invoice		Full VAT deduction	Yes	49500	Staff welfare measures	Only if there is a central agreement signed for the whole of LU and considered as a fringe benefit. Otherwise is not normally to occur at LU
Nobel Banquet	Ticket, travel, hotel expenses for accompanying spouse	Invoice and name of travel companion		Full VAT deduction	No			Only the vice-chancellor of LU's (not the deans' of LTH or LUSEM) accompanying spouse receives compensation from LU, others pay privately
Network meeting	Participants from different universities/companies/equivalent meet to network from lunch to lunch, regardless of the financing of the event	Invoice and/or restaurant bill, list of participants		Full VAT deduction	Yes	57322	Meal, course and conference	Considered as external conference for all those involved. If subsistence allowance is paid, this is to be reduced for meals
Staff party	LU staff are offered dinner	Invoice and list of participants	SEK 1 000 incl. VAT or SEK 650 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Max 2 occasions/year, the higher amount is only to be paid on one occasion
Staff training incl. meal	LU organises a course for staff. Lunch and morning and afternoon coffee are served	Invoice and list of participants		Full VAT deduction	No	57322	Meal, course and conference	
Staff training/external course	Staff participate in a course arranged by an external organiser at the organiser's premises. Lunch is included in the course	Invoice and list of participants		Full VAT deduction	Yes	48100	Course and conference fee, education/professional development	If subsistence allowance is paid, this is to be reduced for meals

Event/Activity	Aim/Description of event	Required verification	Max amount	VAT deduction?	Taxation on benefit?	Account in Lupin	Expense code in Primula	Comments
Promotional gift	Articles of relatively minor value featuring the University logo	Invoice and list of recipients	SEK 300	No VAT deduction for internal purchases from our own LU webshop. Full VAT deduction for purchases from external suppliers.	No	63800	Goods purchased in connection with business travel	
Meeting with coffee and roll		Invoice	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures	
Student event	E.g. introductory meeting, degree conferment ceremonies	Invoice and list of participants		Full VAT deduction	No	57324	Light refreshments student event	Considered as operational expense
Committee meeting	The members are offered lunch	Invoice and list of participants		No VAT deduction	Yes	57323	Meal, work meeting (always zero VAT)	Alcoholic beverages should be avoided. Meals in connection with committee meetings are always to be taxed as a benefit
Committee meeting combined with an away day for e.g. future planning or strategic matters	The members are offered lunch, light refreshments and dinner	Invoice, programme and list of participants		No VAT deduction for committee part, full VAT deduction for future part	Taxation on benefits is to be applied to the meal/s relating to a regular committee meeting. Taxation on benefits is not applied for the part focusing on the future, counted as an internal conference	57323 committee part 57322 future part	Meal, work meeting (always zero VAT) for committee part/ Meal, course and conference for the future part	
Theatre tickets, musical entertainment	To staff as a Christmas present for private use	Invoice and list of participants	SEK 450 incl. VAT	Full VAT deduction	No	49500	Staff welfare measures	If the value exceeds the maximum amount, the gift is to be taxed as a benefit in its entirety
Theatre tickets, musical entertainment	To staff as a peripheral expense e.g. at a Christmas party when the theatre ticket /musical entertainment is combined with dinner	Invoice and list of participants	SEK 500 incl. VAT	No VAT deduction	No	49600	Internal entertainment	
Theatre tickets, musical entertainment for non-employees	Considered as entertainment gift	Invoice and list of recipients	SEK 750 excl.VAT	No VAT deduction		55200	External entertainment	A direct connection with activities is required. Only to be given <u>instead</u> of a meal
Congratulations/sympathies	Flowers or other gift to e.g. head of another university. Gifts to external contacts in connection with celebratory occasions, personal milestone days or bereavement	Invoice and name of recipient	SEK 750 excl.VAT	No VAT deduction	No	55200	External entertainment	Not considered to have an adequate connection with the organisation and should be avoided
Congratulatory gift, flowers	An employee retires, employment is terminated or similar	Invoice and name of recipient	SEK 300 excl.VAT	Full VAT deduction	No	49500	Staff welfare measures	Flowers or gifts of a higher value are to be taxed as a benefit in their entirety

Event/Activity	Aim/Description of event	Required verification	Max amount	VAT deduction?	Taxation on benefit?	Account in Lupin	Expense code in Primula	Comments
Congratulatory gift, simple lunch	Staff are offered a simple lunch when an employee retires, employment is terminated or equivalent	Invoice and name of recipient	Simple lunch	Full VAT deduction	No	49500	Staff welfare measures	
Congratulatory gift, dinner	Staff are offered dinner, e.g. when an employee retires or employment is terminated	Invoice and list of participants	SEK 600 incl. VAT	No VAT deduction	No	49600	Internal entertainment	Counted as staff party, to be held max twice per year
Congratulatory gift, cake	Staff are offered coffee and cake or snacks and drink or equivalent in connection with e.g. an employee's retirement or termination of employment	Invoice	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures	
Congratulatory gift for an employee's wedding, birth of a child etc.	Considered as a private expense and is not to be paid for by the University							
Workshop	A conference or part of a conference may be in the form of a workshop, see under Conference							
Overtime work, light refreshments	Coffee and roll consumed at the workplace	Invoice and list of participants	SEK 120 excl. VAT	Full VAT deduction	No	49500	Staff welfare measures	
Overtime work, meal	Salad, filled baguette or hot meal consumed at the workplace	Invoice and list of participants	Simple meal	No VAT deduction	Yes	57323	Meal, work meeting (always zero VAT)	

Account	Name
48100	Course and conference internal staff
49500	Staff welfare measures
49600	Internal entertainment
55200	External entertainment
57322	Meal course conference
57323	Meal work meeting
57324	Light refreshments for student event
57325	Light refreshments for test subjects
57400	Research conference
57892	Purchased services, other
63800	Other goods

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