**Quick reference guide to entertainment etc.**

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.

<table>
<thead>
<tr>
<th>Event/Activity</th>
<th>Aim/Description of event</th>
<th>Required verification</th>
<th>Max amount</th>
<th>VAT deduction?</th>
<th>Taxation on benefit?</th>
<th>Account in Lupin</th>
<th>Expense code in Primula</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Flowers or gifts of a higher value</strong></td>
<td>Considered as a private party and is not to be paid for by Lund University</td>
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<tr>
<td><strong>External entertainment</strong></td>
<td>Goods purchased in connection with business travel</td>
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<td></td>
<td>Not considered to be entertainment</td>
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<tr>
<td><strong>Internal entertainment</strong></td>
<td>Meals are taken to include e.g. filled baguette, prawn sandwich, salad or hot food regardless of the cost.</td>
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<td></td>
<td>Considered as a working meal.</td>
</tr>
<tr>
<td><strong>Staff parties</strong></td>
<td>Requires direct connection with activities. Only to be given instead of a meal</td>
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<td></td>
<td>Considered as an information meeting</td>
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<tr>
<td><strong>Gifts for employees</strong></td>
<td>Flowers or gifts of a higher value are to be taxed as a benefit in their entirety</td>
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<tr>
<td><strong>Gifts for other special events</strong></td>
<td>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</td>
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<td></td>
<td>Requires direct connection with activities. Only to be given instead of a meal</td>
</tr>
<tr>
<td><strong>Invoices and name of recipient</strong></td>
<td>Invoice and name of recipient</td>
<td>No VAT deduction</td>
<td>No</td>
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</tr>
<tr>
<td><strong>Invoice and list of participants</strong></td>
<td>Invoice and list of participants</td>
<td>No maximum amount, but rules on moderation and good judgement are to be observed</td>
<td>No VAT deduction</td>
<td>Yes</td>
<td></td>
<td></td>
<td></td>
<td>Considered as a working meal.</td>
</tr>
<tr>
<td><strong>Invoice and name of recipient</strong></td>
<td>Invoice and name of recipient</td>
<td>No VAT deduction</td>
<td>No</td>
<td></td>
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</tr>
<tr>
<td><strong>Invoice and list of participants</strong></td>
<td>Invoice and list of participants, simple documentation may be accepted, see above</td>
<td>SEK 600 excl. VAT</td>
<td>No</td>
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</tr>
<tr>
<td><strong>Flowers or gift to the doctoral student</strong></td>
<td>Flowers or gift to the doctoral student</td>
<td>SEK 300 excl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
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</tr>
<tr>
<td><strong>Invoice and name of recipient</strong></td>
<td>Invoice and name of recipient</td>
<td>SEK 300 excl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
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<tr>
<td><strong>Test subjects, compensation</strong></td>
<td>Cinema tickets or lottery tickets to test subjects instead of compensation</td>
<td>SEK 100 excl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
<td></td>
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</tr>
</tbody>
</table>

*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.
<table>
<thead>
<tr>
<th>Event/Activity</th>
<th>Aim/Description of event</th>
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<th>Expense code in Primula</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test subjects, light refreshments</td>
<td>Test subjects are offered light refreshments after completed sample-taking</td>
<td>Invoice and name of recipient</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>57325</td>
<td>Light refreshments for test subjects</td>
<td></td>
</tr>
<tr>
<td>Hire of tailcoat, staff</td>
<td>An employee is to serve at a doctoral degree conferment ceremony or attend their doctoral student’s doctoral degree conferment ceremony</td>
<td>Private expense and is to be paid for by the person who hired the tailcoat even though it is worn as part of duties</td>
<td></td>
<td>No VAT deduction</td>
<td>Yes</td>
<td>57892</td>
<td>No compensation for expense</td>
<td></td>
</tr>
<tr>
<td>Hire of tailcoat, honorary doctor</td>
<td>Ring, hire of tailcoat, etc. for honorary doctor</td>
<td>Invoice and name of recipient</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>Ring 63800, tailcoat hire 57892</td>
<td>Goods purchased in connection with business travel/Services purchased in connection with an academic ceremony</td>
<td></td>
</tr>
<tr>
<td>Fruit basket for staff</td>
<td>The fruit basket is offered to everyone</td>
<td>Invoice</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Light refreshments for staff on a Friday etc.</td>
<td>Everyone is offered e.g. roll, butter and cheese for morning light refreshments</td>
<td>Invoice SEK 120 excl. VAT</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Light refreshments at meetings, assemblies</td>
<td>Coffee/tea, roll and/or fruit is offered as an external guest has been invited</td>
<td>Invoice SEK 120 excl. VAT</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>55200</td>
<td>External entertainment</td>
<td></td>
</tr>
<tr>
<td>Light refreshments at meetings, assemblies</td>
<td>Coffee/tea, roll and fruit are usually offered to staff who attend these meetings, but today an external guest is taking part</td>
<td>Invoice and list of participants SEK 120 excl. VAT</td>
<td></td>
<td>No VAT deduction</td>
<td>No</td>
<td>55200</td>
<td>External entertainment</td>
<td></td>
</tr>
<tr>
<td>Light refreshments at meetings, assemblies</td>
<td>Light refreshments are served in connection with negotiations of various types or to initiate or maintain good connections with external parties</td>
<td>Invoice and list of participants SEK 120 excl. VAT</td>
<td></td>
<td>No VAT deduction</td>
<td>No</td>
<td>55200</td>
<td>External entertainment</td>
<td></td>
</tr>
<tr>
<td>Mulled wine get together, staff</td>
<td>Staff are offered alcohol-free mulled wine and ginger biscuits</td>
<td>Invoice SEK 120 excl. VAT</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Mulled wine get together, students</td>
<td>Students are offered alcohol-free mulled wine and ginger biscuits</td>
<td>Invoice SEK 120 excl. VAT</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>57324</td>
<td>Light refreshments student event</td>
<td></td>
</tr>
<tr>
<td>Stiff to external recipient</td>
<td>Gift in connection with negotiations of various types or to initiate or maintain good connections with external parties</td>
<td>Invoice and name of recipient SEK 750 excl VAT</td>
<td></td>
<td>No VAT deduction</td>
<td>No</td>
<td>55200</td>
<td>External entertainment</td>
<td></td>
</tr>
<tr>
<td>Honorary doctor</td>
<td>Ring, hire of tailcoat, etc. for honorary doctor</td>
<td>Invoice and name of recipient</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>Ring 63800, tailcoat hire 57892</td>
<td>Goods purchased in connection with business travel/Services purchased in connection with an academic ceremony</td>
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<tr>
<td>Information meeting</td>
<td>Staff taking part in the information meeting are offered lunch in connection with the meeting</td>
<td>Invoice and name of recipient SEK 650 incl. VAT</td>
<td></td>
<td>No VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Internal entertainment</td>
<td></td>
</tr>
<tr>
<td>Information meeting with light refreshments for staff</td>
<td>Staff are offered coffee and roll/equivalent</td>
<td>Invoice SEK 120 excl. VAT</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Information meeting with light refreshments for students</td>
<td>Students are offered coffee and roll/equivalent</td>
<td>Invoice SEK 120 excl. VAT</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>57324</td>
<td>Light refreshments student event</td>
<td></td>
</tr>
<tr>
<td>Jubilee gift</td>
<td>Gift to staff when LU/department celebrates 25, 50, 75 or 100-year anniversary</td>
<td>Invoice and list of recipients SEK 1 350 incl. VAT</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td>Gifts of a higher value are to be taxed as a benefit in their entirety</td>
</tr>
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<td>Event/Activity</td>
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<tr>
<td>Christmas party, meal</td>
<td>Staff party</td>
<td>Invoice and list of participants</td>
<td>SEK 1 000 incl. VAT or SEK 650 incl. VAT</td>
<td>No VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Internal entertainment</td>
<td>Counted as staff party, the higher amount max once per year</td>
</tr>
<tr>
<td>Christmas party, peripheral expenses</td>
<td>In addition to meal, such as premises hire, musical entertainment etc.</td>
<td>Invoice and list of participants</td>
<td>SEK 500 incl. VAT</td>
<td>No VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Internal entertainment</td>
<td>Not to be used for meals</td>
</tr>
<tr>
<td>Christmas present to staff who work at 1 workplace</td>
<td>Gift in the form of e.g. gift card or so-called gift range card, food basket etc.</td>
<td>No gifts for charitable purposes</td>
<td>Invoice and list of recipients</td>
<td>SEK 450 incl. VAT</td>
<td>Full VAT deduction</td>
<td>49600</td>
<td>Staff welfare measures</td>
<td>Christmas presents of a higher value or in the form of a donation to a charitable purpose are to be taxed as a benefit in their entirety</td>
</tr>
<tr>
<td>Christmas present to staff who work at 2 or more workplaces in which the total for all Christmas presents is under the max amount</td>
<td>Gift in the form of e.g. gift card or so-called gift range card, food basket etc.</td>
<td>No gifts for charitable purposes</td>
<td>Invoice and list of recipients</td>
<td>SEK 450 incl. VAT</td>
<td>Full VAT deduction</td>
<td>49600</td>
<td>Staff welfare measures</td>
<td>Only one Christmas present is tax-exempt</td>
</tr>
<tr>
<td>Christmas lunch, buffet or dinner</td>
<td>Staff are offered Christmas lunch/buffet</td>
<td>Invoice and list of participants</td>
<td>SEK 1 000 incl. VAT or SEK 650 incl. VAT</td>
<td>No VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Internal entertainment</td>
<td>Counted as staff party, the higher amount max once per year</td>
</tr>
<tr>
<td>Coffee for staff</td>
<td>Free coffee from a machine of similar for staff</td>
<td>Invoice</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Kick-off</td>
<td>May take place in the form of e.g. information meeting with coffee and cake after, or a one-day or half-day conference, see under Information meeting, Light refreshments and Conferences</td>
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<tr>
<td>Conference with external participants</td>
<td>LU organises a conference and invites external participants. LU staff also take part in the conference</td>
<td>Invoice, programme and list of participants</td>
<td>Full VAT deduction</td>
<td>Yes</td>
<td>57322/57400</td>
<td>Meal, course and conference/ Conference fee research conference</td>
<td>Staff are considered as participants at an external conference</td>
<td></td>
</tr>
<tr>
<td>Conference, one-day or half day or lunch-to-lunch work meeting</td>
<td>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</td>
<td>Invoice, programme and list of participants</td>
<td>Full VAT deduction</td>
<td>Yes</td>
<td>57323</td>
<td>Meal, work meeting (always zero VAT)</td>
<td>Considered as work meeting. If subsistence allowance is paid, this is to be reduced for meals</td>
<td></td>
</tr>
<tr>
<td>Conference, one-day or half day or lunch-to-lunch internal conference</td>
<td>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</td>
<td>Invoice, programme and list of participants</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>48100/57322</td>
<td>Course and conference fee, education/professional development/ Meal, course and conference</td>
<td>If subsistence allowance is paid, this is to be reduced for meals</td>
<td></td>
</tr>
<tr>
<td>Conference participation, external organiser</td>
<td>LU staff take part in a conference arranged by an organisation other than LU</td>
<td>Invoice, programme and list of participants</td>
<td>Full VAT deduction</td>
<td>Yes</td>
<td>48100/57400</td>
<td>Course and conference fee, education/professional development/ Conference fee research conference</td>
<td>If subsistence allowance is paid, this is to be reduced for meals</td>
<td></td>
</tr>
<tr>
<td>Event/Activity</td>
<td>Aim/Description of event</td>
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</tr>
<tr>
<td>Conference participation, external</td>
<td>LU staff take part in a conference as speakers</td>
<td>Invoice, programme and list of</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>48100/57400 Course and conference fee, education/professional development/ Conference fee research/</td>
<td>If subsistence allowance is paid, this is to be reduced for meals</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Peripheral expenses for entertainment</td>
<td>In addition to meal, such as premises hire, musical entertainment etc.</td>
<td>Invoice, programme and list of</td>
<td>No VAT deduction</td>
<td>No</td>
<td>49600 Internal entertainment</td>
<td>No</td>
<td>Internal entertainment</td>
<td>Not to be used for meals</td>
</tr>
<tr>
<td>Course</td>
<td>LU staff take part in an external course in which meals are included in the programme</td>
<td>Invoice, programme and list of</td>
<td>Full VAT deduction</td>
<td>Yes</td>
<td>48100 Course and conference fee, education/professional development</td>
<td>If subsistence allowance is paid, this is to be reduced for meals</td>
<td></td>
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</tr>
<tr>
<td>Course</td>
<td>LU staff take part in an internal course in which meals are included in the programme</td>
<td>Invoice, programme and list of</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>57322 Meal, course and conference</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Lucia coffee with mulled wine</td>
<td>LU staff are offered alcohol-free mulled wine before Christmas</td>
<td>Invoice</td>
<td>SEK 120 excl. VAT</td>
<td>Full VAT deduction</td>
<td>49500 Staff welfare measures</td>
<td>Alcohol-free mulled wine, no alcoholic beverages included in light refreshments</td>
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</tr>
<tr>
<td>Lunch at workplace</td>
<td>Two or more employees order lunch to the work premises, during ongoing work</td>
<td>Invoice and list of participants</td>
<td>Simple meal&quot;today's special&quot;</td>
<td>No VAT deduction</td>
<td>57323 No compensation for expense</td>
<td>Is not normally to occur at LU, alcoholic beverages should be avoided</td>
<td></td>
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</tr>
<tr>
<td>Lunch at restaurant</td>
<td>Two or more employees meet for a joint lunch and discussion of work-related matters at a restaurant</td>
<td>Invoice and list of participants</td>
<td>Simple meal&quot;today's special&quot;</td>
<td>No VAT deduction</td>
<td>57323 No compensation for expense</td>
<td>Is not normally to occur at LU, alcoholic beverages should be avoided</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch seminar</td>
<td>Lunchtime lecture for staff and others where a salad or filled baguette is served</td>
<td>Invoice and list of participants</td>
<td>No VAT deduction</td>
<td>Yes</td>
<td>57323 Meal, work meeting (always zero VAT)</td>
<td>Considered as working meal, alcoholic beverages should be avoided</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch/dinner at home, external</td>
<td>Meal with external guests at the home of an LU employee</td>
<td>Receipt, list of participants</td>
<td>SEK 1 000 incl. VAT or SEK 650 incl. VAT</td>
<td>No VAT deduction</td>
<td>No 55200 External entertainment</td>
<td>To be applied restrictively</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch/dinner at home, internal</td>
<td>Meal with LU employees at the home of another LU employee</td>
<td>Receipt, list of participants</td>
<td>SEK 600 incl. VAT</td>
<td>No VAT deduction</td>
<td>Internal entertainment</td>
<td>Is not normally to occur at LU</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dinner at the workplace</td>
<td>Two or more employees order dinner to the work premises, during ongoing work</td>
<td>Invoice and list of participants</td>
<td>Simple meal</td>
<td>No VAT deduction</td>
<td>57323 No compensation for expense</td>
<td>Is not normally to occur at LU, alcoholic beverages should be avoided</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dinner at a restaurant</td>
<td>Meal in connection with negotiations of various types or to initiate or maintain good connections with external parties</td>
<td>Invoice and list of participants</td>
<td>SEK 1 000 incl. VAT</td>
<td>No VAT deduction</td>
<td>No 55200 External entertainment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dinner at a restaurant</td>
<td>Two or more employees meet for a joint dinner and discussion of work-related matters at a restaurant</td>
<td>Invoice and list of participants</td>
<td>Simple meal</td>
<td>No VAT deduction</td>
<td>57323 No compensation for expense</td>
<td>Is not normally to occur at LU, alcoholic beverages should be avoided</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Souvenir gift to staff</td>
<td>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</td>
<td>Invoice and name of recipient</td>
<td>SEK 10 000 per occasion incl. VAT</td>
<td>Full VAT deduction</td>
<td>49500 Staff welfare measures</td>
<td>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 be 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</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Event/Activity</td>
<td>Aim/Description of event</td>
<td>Required verification</td>
<td>Max amount</td>
<td>VAT deduction?</td>
<td>Taxation on benefit?</td>
<td>Account in Lupin</td>
<td>Expense code in Primula</td>
<td>Comments</td>
</tr>
<tr>
<td>----------------</td>
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</tr>
<tr>
<td>Exercise for department/equivalent e.g. hire of badminton court</td>
<td></td>
<td>Invoice</td>
<td></td>
<td>Full VAT deduction</td>
<td>Yes</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Nobel Banquet</td>
<td>Ticket, travel, hotel expenses for accompanying spouse</td>
<td>Invoice and name of travel companion</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Zealous and Devoted Service of the Realm</td>
<td>Gift for long-term employment, 30 years or, on retirement, 25 years, administered centrally</td>
<td>Invoice and name of recipient</td>
<td>SEK 10 000 incl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Network meeting</td>
<td>Participants from different universities/companies/equivalent meet to network from lunch to lunch, regardless of the financing of the event</td>
<td>Invoice and/or restaurant bill, list of participants</td>
<td></td>
<td>Full VAT deduction</td>
<td>Yes</td>
<td>57322</td>
<td>Meal, course and conference</td>
<td></td>
</tr>
<tr>
<td>Staff party</td>
<td>LU staff are offered dinner</td>
<td>Invoice and list of participants</td>
<td>SEK 1 000 incl. VAT or SEK 650 incl. VAT</td>
<td>No VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Internal entertainment</td>
<td></td>
</tr>
<tr>
<td>Staff training incl. meal</td>
<td>LU organises a course for staff. Lunch and morning and afternoon coffee are served</td>
<td>Invoice and list of participants</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>57322</td>
<td>Meal, course and conference</td>
<td></td>
</tr>
<tr>
<td>Staff training/external course</td>
<td>Staff participate in a course arranged by an external organiser at the organiser's premises. Lunch is included in the course</td>
<td>Invoice and list of participants</td>
<td></td>
<td>Full VAT deduction</td>
<td>Yes</td>
<td>48100</td>
<td>Course and conference fee, education/professional development</td>
<td></td>
</tr>
<tr>
<td>Promotional gift</td>
<td>Articles of relatively minor value featuring the University logo</td>
<td>Invoice and list of recipients</td>
<td>SEK 300 excl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>63800</td>
<td>Goods purchased in connection with business travel</td>
<td></td>
</tr>
<tr>
<td>Meeting with coffee and roll</td>
<td></td>
<td>Invoice</td>
<td>SEK 120 excl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Student event</td>
<td>E.g. introductory meeting, degree conferment ceremonies</td>
<td>Invoice and list of participants</td>
<td></td>
<td>Full VAT deduction</td>
<td>No</td>
<td>57342</td>
<td>Light refreshments student event</td>
<td></td>
</tr>
<tr>
<td>Theatre tickets, musical entertainment</td>
<td>To staff as a Christmas present for private use</td>
<td>Invoice and list of participants</td>
<td>SEK 450 incl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Theatre tickets, musical entertainment</td>
<td>To staff as a peripheral expense e.g. at a Christmas party when the theatre ticket musical entertainment is combined with dinner</td>
<td>Invoice and list of participants</td>
<td>SEK 500 incl. VAT</td>
<td>No VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Internal entertainment</td>
<td></td>
</tr>
<tr>
<td>Event/Activity</td>
<td>Aim/Description of event</td>
<td>Required verification</td>
<td>Max amount</td>
<td>VAT deduction?</td>
<td>Taxation on benefit?</td>
<td>Account in Lupin</td>
<td>Expense code in Primula</td>
<td>Comments</td>
</tr>
<tr>
<td>----------------------------------------------------</td>
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<td>------------------------</td>
<td>--------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Theatre tickets, musical entertainment for non-employees</td>
<td>Considered as entertainment gift</td>
<td>Invoice and list of recipients</td>
<td>SEK 750 excl. VAT</td>
<td>No VAT deduction</td>
<td>No VAT deduction</td>
<td>55200</td>
<td>External entertainment</td>
<td>A direct connection with activities is required. Only to be given instead of a meal</td>
</tr>
<tr>
<td>Congratulations/sympathies</td>
<td>Flowers or other gift to e.g. head of another university. Gifts to external contacts in connection with celebratory occasions, personal milestones days or bereavement</td>
<td>Invoice and name of recipient</td>
<td>SEK 750 excl. VAT</td>
<td>No VAT deduction</td>
<td>No</td>
<td>55200</td>
<td>External entertainment</td>
<td>Not considered to have an adequate connection with the organisation and should be avoided</td>
</tr>
<tr>
<td>Congratulatory gift, flowers</td>
<td>An employee retires, employment is terminated or similar</td>
<td>Invoice and name of recipient</td>
<td>SEK 300 excl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td>Flowers or gifts of a higher value are to be taxed as a benefit in their entirety</td>
</tr>
<tr>
<td>Congratulatory gift, simple lunch</td>
<td>Staff are offered a simple lunch when an employee retires, employment is terminated or equivalent</td>
<td>Invoice and name of recipient</td>
<td>Simple lunch</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Congratulatory gift, dinner</td>
<td>Staff are offered dinner, e.g. when an employee retires or employment is terminated</td>
<td>Invoice and list of participants</td>
<td>SEK 650 incl. VAT</td>
<td>No VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Internal entertainment</td>
<td>Counted as staff party, to be held max twice per year</td>
</tr>
<tr>
<td>Congratulatory gift, cake</td>
<td>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</td>
<td>invoice</td>
<td>SEK 120 excl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Congratulatory gift for an employee's wedding, birth of a child etc.</td>
<td>Considered as a private expense and is not to be paid for by the University</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Workshop</td>
<td>A conference or part of a conference may be in the form of a workshop, see under Conference</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>49500</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Overtime work, light refreshments</td>
<td>Coffee and roll consumed at the workplace</td>
<td>Invoice and list of participants</td>
<td>SEK 120 excl. VAT</td>
<td>Full VAT deduction</td>
<td>No</td>
<td>49600</td>
<td>Staff welfare measures</td>
<td></td>
</tr>
<tr>
<td>Overtime work, meal</td>
<td>Salad, filled baguette or hot meal consumed at the workplace</td>
<td>Invoice and list of participants</td>
<td>Simple meal</td>
<td>No VAT deduction</td>
<td>Yes</td>
<td>57323</td>
<td>Meal, work meeting (always zero VAT)</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Account</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>48100</td>
<td>Course and conference internal staff</td>
</tr>
<tr>
<td>49500</td>
<td>Staff welfare measures</td>
</tr>
<tr>
<td>49600</td>
<td>Internal entertainment</td>
</tr>
<tr>
<td>55200</td>
<td>External entertainment</td>
</tr>
<tr>
<td>57322</td>
<td>Meal course conference</td>
</tr>
<tr>
<td>57323</td>
<td>Meal work meeting</td>
</tr>
<tr>
<td>57324</td>
<td>Light refreshments for student event</td>
</tr>
<tr>
<td>57325</td>
<td>Light refreshments for test subjects</td>
</tr>
<tr>
<td>57400</td>
<td>Research conference</td>
</tr>
<tr>
<td>57892</td>
<td>Purchased services, other</td>
</tr>
<tr>
<td>58300</td>
<td>Other goods</td>
</tr>
</tbody>
</table>

You can find more information on the Staff Pages