

Code	Name	Semantic model
S	Standard rate	Standard rate
Z	Zero rated goods	Zero rated goods
E	Exempt from tax	Exempt from tax
AE	VAT Reverse charge	VAT reverse charge
K	VAT exempt for EEA intra-community supply of goods and services	VAT exempt for intra community supply of goods
G	Free export item, tax not charged	Free export item, tax not charged
O	Service outside scope of tax	Services outside scope of tax
L	Canary Islands general indirect tax	Canary Islands General Indirect Tax
M	Tax for production, services and importation in Ceuta and Melilla	Liable for IPSI