Expenses directly related to regular use of sporting or mobility venues

Sporting and mobility venues are public and companies' own sports clubs, the costs of which are covered for employees or reimbursed to employees based on expense documents.

Sporting and mobility venues are, for example:

- ✓ stadiums, sports-specific fields and halls;
- ✓ gymnasiums, artificial fields, halls, health trails, bicycle paths;
- ✓ green areas, parks, streets, squares.

Since the purpose of the tax incentive is primarily to support the continuous health improvement of employees, the tax exemption does not extend to situations where the employer wants to rent a sports complex or training place for a short period of time, e.g. for company sports days.

A company's own sports club also means, for example, a non-profit organisation created by employees, to which membership fees are paid, from which the members' sports expenses are covered.

EXAMPLE

Continuous participation in folk dance, ballroom dance classes, yoga training, adult ballet, belly dance classes, swimming training, aerobics, gym (including sports club membership fee), table tennis training, sauna yoga, etc. are considered health promotion expenses. Also, the costs of mobile apps and exercise videos that offer different programs for sports/exercise in gyms, on health trails, at home, etc.

NB! Purchasing services of water centres, spas, sauna centres in such a way that one does not do continuous sports/training activities there is not subject to tax incentive.

Massage

The list of expenses includes expenses **directly related to massage**. Massage also includes massages performed with or using a device, such as roller massage, LPG massage, or massage on a massage chair. The massage provider **does not** have to be registered in the healthcare management information system, nor is there a requirement for a professional certificate for massage providers.

All beauty treatments, including fat-reduction procedures, body and facial treatments, and hand and foot treatments (e.g. pedicures, manicures) that include massage, are subject to taxation as fringe benefits.

Beauty treatments are not regarded as tax-exempt health improvement expenses, i.e. expenses directly related to massage within the meaning of clause 2 of subsection 5^5 of § 48 of the Income Tax Act. For the tax incentive under the massage provision (**clause 2 of subsection 5^5 of § 48 of the Income Tax Act**) to apply, the service as a whole must qualify as a massage.

EXAMPLE

Service	Description	Is the service as a whole considered a massage, i.e. tax-exempt under clause 2 of subsection 5^5 of § 48 of the Income Tax Act?
LPG, roller massage	Device-based massage	Yes
Massage on a massage chair	A massage chair uses mechanical components (rollers, airbags, vibrating mechanisms) to relax muscles and improve blood circulation.	Yes
EMS magnet	Device-based treatment to increase muscle mass, improve muscle tone, and reduce body fat	No
Cold Lipo	Fat-reduction procedure	No
Thermo-C	Device-based body treatment	No
Cavitation	Fat-reduction procedure	No
Cryolipolysis	Fat-reduction procedure	No
Pressotherapy	Device-based body treatment	No
Massage of the shoulder area, décolletage, etc.	Massage of a specific area of the body	Yes
Lymphatic massage	A specific type of massage	Yes
Facial massage	Massage of the facial area	Yes
Osteopathy	Holistic manual therapy	No

The tax incentive for rehabilitation (**clause 4 of subsection 5^5 of § 48 of the Income Tax Act**) may apply to certain services that do not qualify as massage within the meaning of clause 2 of subsection 5^5 of § 48 of the Income Tax Act. For more information about the conditions, please see the article “**Expenses on dental care, rehabilitation and other services**”.

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