

Extra Costs	AUS	BEL	CYP	EST	FIN	FR	GER	GRE	IRE	ITA	LUX	MALT	NL	PORT	SLK	SLV	SPA	CZE	HUN	POL	ROM	UK
VAT on CiT?	20,00%	21,00%			24,00%	20,00%	19,00%	23,00%	23,00%	22,00%	15,00%		21,00%	23,00%	20,00%		21,00%	21,00%			24,00%	
VAT on MoneyProcessing	0,00%	21,00%			0,00%	20,00%	19,00%	23,00%	?	22,00%	15,00%		0,00%	23,00%	20,00%		21,00%	21,00%			24,00%	
VAT on Servicing	20,00%	21,00%			24,00%	20,00%	19,00%	23,00%	?	22,00%	15,00%		21,00%	23,00%	20,00%		21,00%	21,00%			24,00%	
VAT on maintenance?	20,00%	21,00%			24,00%	20,00%	19,00%	23,00%	?	22,00%	15,00%		21,00%	23,00%	20,00%		21,00%	21,00%			24,00%	
	(3)						tbconf	(1)			(2)		(4)									
	(1)	From 1.01.2010 – 28.02.2010 19%																				
	(1)	From 1.03.2010 – 30.06.2010 21%																				
	(1)	From 1.07.2010 till today 23%																				
	(2)	Plan to clip up to 19% but not yet voted																				
	(3)	for subcontractors only (0 for banks)																				
	(4)	but money processing																				