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Corporate Tax - 2006

A European Comparison

Country	Austria	Belgium	Cyprus	Czech Republic	Finland	France
Information up-to-date as at:	Jan. 1, 2006	Jan. 1, 2004	Jan. 1, 2006	Jan. 1, 2006	Jan. 1, 2006	Jan. 1, 2006
Tax declaration deadline	September	June	December	March	April	April ¹⁾
Standard Corporate Tax Rate	25.00 %	34.00 %	10.00 %	24.00 %	26.00 %	33.33 %
Accounting profit before tax	€1.000.000	€1.000.000	€1.000.000	€1.000.000	€1.000.000	€1.000.000
Effective Corporate Tax Payable	€274.031	€399.755	€122.160	€331.016	€265.850	€426.873
Profit after Tax	€725.969	€600.245	€877.840	€668.984	€734.150	€573.127
Withholding tax (Company, non-treaty country)	€181.492	€90.037	€0	€100.348	€205.562	€143.282
Dividend Distributed	€544.477	€510.208	€877.840	€568.636	€528.588	€429.845
Accounting profit before tax	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Effective Tax Payable	27.40 %	39.98 %	12.22 %	33.10 %	26.59 %	42.69 %
Profit after Tax	72.60 %	60.02 %	87.78 %	66.90 %	73.42 %	57.31 %
Withholding tax (Company, non-treaty country)	18.15 %	9.00 %	0.00 %	10.03 %	20.56 %	14.33 %
Dividend Distributed	54.45 %	51.02 %	87.78 %	56.86 %	52.86 %	42.98 %
Percentage of accounting profit received by shareholder if it is:						
An Individual who is:						
Country Resident	54.45 %	51.02 %	74.62 %	56.86 %	73.42 % ¹⁾	57.31 %
Treaty country resident	61.71 %	51.02 %	87.78 %	56.86 %	66.07 %	48.72 %
Non-treaty country resident	54.45 %	45.02 %	87.78 %	56.86 %	54.33 %	42.98 %
A company which is:						
EU-resident	72.60 %	60.02 %	87.78 %	56.86 %	73.42 %	57.31 %
Treaty country resident	65.34 %	51.02 %	87.78 %	56.86 %	66.07 %	48.72 %
Non-treaty country resident	54.45 %	51.02 %	87.78 %	56.86 %	54.33 %	42.98 %
Adjustments-Add backs						
Bad debts						
general provision	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %

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Country	Austria	Belgium	Cyprus	Czech Republic	Finland	France
specific provision	0.00 %	0.00 %	0.00 %	20.00 %	0.00 %	0.00 %
Pension contributions						
complimentary provision (not state)	0.00 %	100.00 %	0.00 %	0.00 %	100.00 %	100.00 %
withholding tax	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Non Executive Directors Fees						
add back	50.00 %	0.00 %	0.00 %	100.00 %	0.00 %	0.00 %
withholding tax (max)	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Depreciation						
acceptable for tax purposes	Y	Y	Y	Y	Y	Y
legal rates for tax purposes	Y ¹⁾	Y ¹⁾	Y ¹⁾	Y ¹⁾	Y ²⁾	Y ³⁾
Entertainment	50.00 %	50.00 %	0.00 %	100.00 %	50.00 %	0.00 %
Cars - depreciation						
max purchase costs	€40.000	€0 ²⁾	€0	€50.000	€0	€18.300
max depreciation rate	12.50 %	20.00 %	20.00 %	25.00 %	25.00 %	25.00 %
max amount of depreciation	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Cars - expenses						
max purchase costs	€0	€0	€0	€0	€0	€0
non-deductible percentage	0.00 %	25.00 %	0.00 % ³⁾	0.00 %	0.00 %	0.00 %
Intercompany interest						
arm´s length principle	Y	Y	Y	Y	Y	Y
debt/equity ratio (thin cap. rules)	N	7 : 1 ³⁾	N	Y	N/A	1,5 : 1 ⁴⁾
withholding tax	0.00 %	15.00 %	0.00 %	15.00 %	0.00 %	10.00 % ⁵⁾
Royalties (withholding tax max)	10.00 %	15.00 %	10.00 %	25.00 %	26.00 %	10.00 % ⁶⁾
Company formation costs	0.00 %	100.00 %	100.00 %	0.00 %	0.00 %	0.00 %

Notes:

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Austria:	1) max. 3% annual depreciation for buildings, 6,67% for goodwill, 12,5% for cars, no legal rates for other fixed assests
Belgium:	1) 3-33% 2) 75% of cost 3) Applies to borrowings from tax exempt companies only
Cyprus:	1) 3-4% buildings, 20% vehicles and computers, 10 % machinery and furniture 2) The deduction cannot exceed 1% of turnover or Euro17400 ,whichever is lower 3) 100% for saloon cars
Finland:	1) The shareholder (receiver) has to pay an individual income tax between 0 - 39 % 2) 4 - 25 %
France:	1) Generally 3 months after balance sheet date; end of April for December statements. 2) The amount is limited to the average of the five best salaries multiplied by the number of directors 3) Bulding :2%to 5% Material : 10%to 20% Cars :20% to 25% Furnitures :10% Fixtures 5% to 10% 4) A new rule will be applicable on 1st January 2007 based principlaly on the rate of indebtedness compared with shareholders`funds,on the rate of interest compared with current result and on a maximum interest rate 5) No withholding tax in most international tax treaties. 6) No withholding tax in most international tax treaties.
Germany:	1) corporation income tax 25% / solidarity surcharge 5,5% up to corporation income tax / trade tax 16,67% 2) depends on the assets invested: e.g. buildings: 3,0 % or useful life cars: 16,67 % hardware: 33,33 % 3) Debt/Equity ratio: 1,5 : 1

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Country	Germany	Gibraltar	Greece	Hungary	Ireland	Italy
Information up-to-date as at:	Jan. 1, 2006	Jan. 1, 2005	Jan. 1, 2006	Jan. 1, 2006	April 1, 2006	Jan. 1, 2006
Tax declaration deadline	September	June	May	May	November	October ¹⁾
Standard Corporate Tax Rate	38.65 % ¹⁾	35.00 %	29.00 %	16.00 %	12.50 % ²⁾	33.00 %
Accounting profit before tax	€1.000.000	€1.000.000	€1.000.000	€1.000.000	€1.000.000	€1.000.000
Effective Corporate Tax Payable	€542.324	€313.338	€348.928	€173.930	€176.250	€456.784
Profit after Tax	€457.676	€686.662	€651.072	€826.070	€823.750	€543.216
Withholding tax (Company, non-treaty country)	€96.570	€240.332	€0	€132.171	€164.750	€146.668
Dividend Distributed	€361.106	€446.331	€651.072	€693.899	€659.000	€396.547
Accounting profit before tax	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Effective Tax Payable	54.23 %	31.33 %	34.89 %	17.39 %	17.63 %	45.68 %
Profit after Tax	45.77 %	68.67 %	65.11 %	82.61 %	82.38 %	54.32 %
Withholding tax (Company, non-treaty country)	9.66 %	24.03 %	0.00 %	13.22 %	16.48 %	14.67 %
Dividend Distributed	36.11 %	44.63 %	65.11 %	69.39 %	65.90 %	39.65 %
Percentage of accounting profit received by shareholder if it is:						
An Individual who is:						
Country Resident	36.11 %	44.63 %	65.11 %	82.61 %	65.90 %	54.32 % ³⁾
Treaty country resident	38.90 %	44.63 %	65.11 %	82.61 %	82.38 %	46.17 %
Non-treaty country resident	36.11 %	44.63 %	65.11 %	82.61 %	65.90 %	39.65 %
A company which is:						
EU-resident	45.77 %	44.63 %	65.11 %	82.61 %	82.38 %	54.32 %
Treaty country resident	43.48 %	44.63 %	65.11 %	82.61 %	82.38 %	46.17 %
Non-treaty country resident	36.11 %	44.63 %	65.11 %	82.61 %	65.90 %	39.65 %
Adjustments-Add backs						

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Country	Germany	Gibraltar	Greece	Hungary	Ireland	Italy
Bad debts						
general provision	100.00 %	0.00 %	100.00 %	0.00 %	100.00 %	100.00 %
specific provision	0.00 %	0.00 %	100.00 %	0.00 %	0.00 %	0.00 %
Pension contributions						
complimentary provision (not state)	0.00 %	0.00 %	0.00 %	0.00 %	100.00 % ⁴⁾	0.00 %
withholding tax	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Non Executive Directors Fees						
add back	50.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
withholding tax (max)	0.00 %	0.00 %	0.00 %	0.00 %	47.00 % ⁵⁾	0.00 %
Depreciation						
acceptable for tax purposes	Y	Y	Y	Y	N	Y
legal rates for tax purposes	Y ²⁾	Y ¹⁾	Y	Y ¹⁾	Y ⁶⁾	Y ¹⁾
Entertainment	30.00 %	0.00 %	100.00 %	0.00 %	100.00 %	66.70 % ²⁾
Cars - depreciation						
max purchase costs	€0	€0	€0 ¹⁾	€0	€22.500	€9.038 ³⁾
max depreciation rate	16.67 %	25.00 %	20.00 %	20.00 %	12.50 %	25.00 %
max amount of depreciation	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Cars - expenses						
max purchase costs	€0	€0	€0	€0	€0	€0
non-deductible percentage	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	50.00 %
Intercompany interest						
arm´s length principle	Y	Y	Y	Y	N	Y
debt/equity ratio (thin cap. rules)	Y ³⁾	Y	N	3 : 1	N	4 : 1
withholding tax	0.00 %	35.00 %	20.00 %	0.00 %	0.00 %	12.50 %

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Country	Germany	Gibraltar	Greece	Hungary	Ireland	Italy
Royalties (withholding tax max)	10.00 %	35.00 %	20.00 %	0.00 %	0.00 %	10.00 %
Company formation costs	0.00 %	0.00 %	0.00 %	0.00 %	100.00 %	0.00 %

Notes:

Gibraltar: 1) buildings: allowance of 4% pa on cost; cars, equipment, computer and software: 25%

Greece: 1) There is no limit in the purchase cost

Hungary: 1) Long-life structures 2%, Medium-life structures 3%, Short-life structures 6%, Assets installed on land other than own (leased) 6%, Computer assets 33%, Car and vehicle assets 20%, Other intangible assets 14,5%

Ireland: 1) 9 months after year ends
 2) 12.5% for Trading income 20% for Capital Gains 25% for Passive Income
 3) Resident Shareholder may have personal liability in addition to withholding tax
 4) Pension payment is not added back, pension accruals are added back
 5) Salary Tax of 42% may be due plus 5% Social Insurance
 6) Standard Rate for Plant and Machinery: 12.5% Industrial Buildings e.g. Factories & Hotels may be 4%

Italy: 1) 3% for building; 20% for vehicles, etc
 2) deductible 1/3 in 5 years
 3) 50% of € 18,075.99 (maximum)

Luxembourg g: 1) 20% of payroll
 2) 2-33,3%

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Country	Luxembourg	Malta	Netherlands	Poland	Portugal	Russia
Information up-to-date as at:	Jan. 1, 2006	Jan. 1, 2006	Jan. 1, 2006	Jan. 1, 2006	Jan. 1, 2006	Jan. 1, 2006
Tax declaration deadline	May	September	June	March	May	March ¹⁾
Standard Corporate Tax Rate	22.88 %	35.00 %	29.60 %	19.00 %	25.00 %	24.00 %
Accounting profit before tax	€1.000.000	€1.000.000	€1.000.000	€1.000.000	€1.000.000	€1.000.000
Effective Corporate Tax Payable	€329.014	€390.250	€295.069	€290.000	€388.409	€254.728
Profit after Tax	€670.986	€609.750	€704.931	€710.000	€611.591	€745.272
Withholding tax (Company, non-treaty country)	€134.197	€0	€176.233	€134.900	€152.898	€111.791
Dividend Distributed	€536.788	€609.750	€528.698	€575.100	€458.693	€633.481
Accounting profit before tax	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
Effective Tax Payable	32.90 %	39.03 %	29.51 %	29.00 %	38.84 %	25.47 %
Profit after Tax	67.10 %	60.98 %	70.49 %	71.00 %	61.16 %	74.53 %
Withholding tax (Company, non-treaty country)	13.42 %	0.00 %	17.62 %	13.49 %	15.29 %	11.18 %
Dividend Distributed	53.68 %	60.98 %	52.87 %	57.51 %	45.87 %	63.35 %
Percentage of accounting profit received by shareholder if it is:						
An Individual who is:						
Country Resident	53.68 %	39.63 %	52.87 %	57.51 %	48.93 %	67.82 %
Treaty country resident	60.39 %	51.83 %	59.92 %	63.90 %	51.99 %	52.17 %
Non-treaty country resident	53.68 %	60.98 %	52.87 %	57.51 %	48.93 %	52.17 %
A company which is:						
EU-resident	67.10 %	51.83 %	70.49 %	71.00 %	61.16 %	63.35 %
Treaty country resident	60.39 %	51.83 %	59.92 %	63.90 %	51.99 %	63.35 %
Non-treaty country resident	53.68 %	58.48 %	52.87 %	57.51 %	48.93 %	63.35 %
Adjustments-Add backs						

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Country	Luxembourg	Malta	Netherlands	Poland	Portugal	Russia	
Bad debts							
general provision	100.00 %	0.00 %	0.00 %	100.00 %	100.00 %	0.00 %	2)
specific provision	0.00 %	0.00 %	0.00 %	100.00 %	0.00 %	100.00 %	3)
Pension contributions							
complimentary provision (not state)	20.00 %	1) 0.00 %	0.00 %	0.00 %	1) 0.00 %	22.00 %	4)
withholding tax	20.00 %	0.00 %	0.00 %	0.00 %	2) 0.00 %	0.00 %	5)
Non Executive Directors Fees							
add back	100.00 %	0.00 %	0.00 %	100.00 %	0.00 %	0.00 %	6)
withholding tax (max)	20.00 %	0.00 %	0.00 %	20.00 %	0.00 %	0.00 %	7)
Depreciation							
acceptable for tax purposes	Y	Y	Y	Y	Y	N	
legal rates for tax purposes	Y	2) Y	N	Y	Y	1) Y	8)
Entertainment	0.00 %	100.00 %	25.00 %	1) 0.00 %	3) 5.00 %	0.00 %	9)
Cars - depreciation							
max purchase costs	€0	€0	€0	€20.000	€29.928	€0	1 0)
max depreciation rate	0.00 %	0.00 %	0.00 %	20.00 %	25.00 %	32.43 %	1 1)
max amount of depreciation	0.00 %	0.00 %	0.00 %	0.00 %	25.00 %	0.00 %	2) 1 2)
Cars - expenses							
max purchase costs	€0	€0	€0	€0	€0	€0	1 3)
non-deductible percentage	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %	1 4)
Intercompany interest							
arm´s length principle	Y	Y	Y	Y	Y	Y	1 5)
debt/equity ratio (thin cap. rules)	6 : 1		3 : 1	2) 3	0:0	3) Y	1 6)
withholding tax	0.00 %	0.00 %	0.00 %	0.00 %	4) 10.00 %	4) 15.00 %	

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Country	Luxembourg	Malta	Netherlands	Poland	Portugal	Russia
Royalties (withholding tax max)	10.00 %	0.00 %	0.00 %	10.00 % ⁵⁾	10.00 % ⁵⁾	20.00 %
Company formation costs	0.00 %	0.00 %	0.00 %	3000.00 % ⁶⁾	0.00 %	100.00 %

Notes:

Netherland 1) 25% or Euro 4.000
s: 2) average debts minus (3 times average fiscal equity) minus Euro 500.000 = too much debts

Poland: 1) Please insert here your comments. under certain conditions
 2) Please insert here your comments. immediately taxable as advantage in kind - non taxable at exit
 3) Please insert here your comments. 0,5% of salea, but lumpoed with advertising in non general public media
 4) Please insert here your comments. still taxable within EU until 2013 - treaty for others or 20%
 5) Please insert here your comments.or treaty; still, taxable within EU until 2013.This is typical treaty rate, otherwise 20
 6) Please insert here your comments.includes notary fee, court fee, publication, various fees and stamps and reasonable legal expenses

Portugal: 1) 2% of annual depreciation for buildings, 25% for cars, 33,33% for computers, there are legal rates for all fixed assets
 2) €7.482
 3) 2:1 only for non-EU companies
 4) 10% under the Directive nr. 2003/49/CE
 5) 10% under the Directive nr. 2003/49/CE

Russia: 1) March 28
 2) Bad debts are deductible only if: 1) the debt is not secured 2) the debt was not settled in a proper date 3) the debt appeared from the goods sold or services rendered. The amount of debts to be deductible depends on the delay of payment: <45days - not de
 3) Bad debts are deductible only if: 1) the debt is not secured 2) the debt was not settled in a proper date 3) the debt appeared from the goods sold or services rendered. The amount of debts to be deductible depends on the delay of payment: <45days - not de
 4) Deductible only if the expenses (payments to a licenced private pension fund) do not exceed 12% of the total deductible salaries. Furthermore deductible only if 1) the pension scheme is individualized 2) pension payments are provided for those only which
 5) only individual income tax is withheld (13%)
 6) Legislation doesn't restrict deduction of such expenses. But tax authorities believe that they are not deductible. Therefore it is very risky! (only individual income tax is withheld)
 7) (only individual income tax is withheld (13%))
 8) The lowest useful life for most buildings is 30 years +1 month, for computers - 37 months, for office furniture - 61 months, for telephone stations - 61 months, etc. (legal rates are applied to almost all kinds of fixed assets). Plus there is an option t
 9) Deductible only if the expenses do not exceed 4% of the total deductible salaries. The nature of the deductible expenses is also limited
 10) No
 11) Supposed these are new and not expensive passenger cars. The lowest useful life for automobiles is 37 months (max - 5 years). The

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lowest useful life for trucks is 61 months (max - 7 years). The minibuses with acquisition cost more than 400.000 rub (~11,90

12) No

13) No

14) No

15) The arm's length principle might be applied by tax authorities

16) If a foreign related party loans exceed 3 times (12,5 for banks and leasing companies) the company's net assets (plus tax liabilities) than the following rule is applied. Nondeductible interests (and a tax of 15% is withheld) are calculated as a difference

Slovenia:

- 1) It is not the practice by slovenian companies to form such provisions.
- 2) Buildings 5%, equipment and trucks 25%, cars 12,5%, computers and software 50%.
- 3) No limits
- 4) No limits
- 5) Depends on the ratio between privately and business km driven. Therefore km records are required.
- 6) Ministry for Finance sets max. allowed interest rates for intercompany loans.
- 7) Currently debt/equity ration is set at 8:1. Gradually this ratio will be decreased and from the year 2011 will stand at 4:1.
- 8) In case of capital connection(mother-daughter relationship) 0 % tax rate is applicable.
- 9) Costs to be depreciated over five years.

Spain:

- 1) maturity >6 months
- 2) If justified and invoice existing
- 3) For no EU parent company. Agreement possible for the rest
- 4) Tax Treaties with EU countries:5 to 10%, from 1-1-2005 10% standard rate

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Country	Slovenia	Spain	Sweden	Switzerland	United Kingdom
Information up-to-date as at:	Jan. 1, 2006	Jan. 1, 2006	Jan. 1, 2006	Jan. 1, 2005	Jan. 13 2006
Tax declaration deadline	March	July	May	June	December ¹⁾
Standard Corporate Tax Rate	25.00 %	35.00 %	28.00 %	25.00 % ¹⁾	30.00 % ²⁾
Accounting profit before tax	€1.000.000	€1.000.000	€1.000.000	€1.000.000	€1.000.000
Effective Corporate Tax Payable	€303.281	€395.150	€385.000	€200.000	€344.460
Profit after Tax	€696.719	€604.850	€615.000	€800.000	€655.540
Withholding tax (Company, non-treaty country)	€174.180	€90.728	€184.500	€280.000	€0
Dividend Distributed	€522.539	€514.122	€430.500	€520.000	€655.540
Accounting profit before tax	100.00 %	100.00 %	100.00 %	100.00 %	100.00 % ³⁾
Effective Tax Payable	30.33 %	39.52 %	38.50 %	20.00 %	34.45 %
Profit after Tax	69.67 %	60.49 %	61.50 %	80.00 %	65.55 %
Withholding tax (Company, non-treaty country)	17.42 %	9.07 %	18.45 %	28.00 %	0.00 %
Dividend Distributed	52.25 %	51.41 %	43.05 %	52.00 %	65.55 %
Percentage of accounting profit received by shareholder if it is:					
An Individual who is:					
Country Resident	52.25 %	51.41 %	43.05 %	52.00 %	65.55 %
Treaty country resident	59.22 %	51.41 %	43.05 %	80.00 %	65.55 %
Non-treaty country resident	52.25 %	51.41 %	43.05 %	52.00 %	65.55 %
A company which is:					
EU-resident	69.67 %	60.49 %	61.50 %	80.00 %	65.55 %
Treaty country resident	59.22 %	51.41 %	61.50 %	80.00 %	65.55 %
Non-treaty country resident	52.25 %	51.41 %	43.05 %	80.00 %	65.55 %

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Corporate Tax - 2006

A European Comparison

Country	Slovenia	Spain	Sweden	Switzerland	United Kingdom
Adjustments-Add backs					
Bad debts					
general provision	100.00 %	100.00 %	100.00 %	100.00 %	100.00 %
specific provision	100.00 %	0.00 %	¹⁾ 0.00 %	100.00 %	0.00 %
Pension contributions					
complimentary provision (not state)	100.00 %	¹⁾ 0.00 %	0.00 %	0.00 %	0.00 %
withholding tax	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Non Executive Directors Fees					
add back	50.00 %	0.00 %	0.00 %	0.00 %	0.00 %
withholding tax (max)	0.00 %	15.00 %	0.00 %	0.00 %	0.00 %
Depreciation					
acceptable for tax purposes	Y	Y	Y	Y	N
legal rates for tax purposes	Y	²⁾ Y	N	¹⁾ Y	⁴⁾ Y
Entertainment	50.00 %	100.00 %	0.00 %	0.00 %	100.00 %
Cars - depreciation					
max purchase costs	€0	³⁾ €0	€0	€0	€0
max depreciation rate	12.50 %	16.00 %	30.00 %	0.00 %	25.00 %
max amount of depreciation	0.00 %	0.00 %	0.00 %	0.00 %	0.00 %
Cars - expenses					
max purchase costs	€0	⁴⁾ €0	€0	€0	€0
non-deductible percentage	0.00 %	⁵⁾ 0.00 %	0.00 %	0.00 %	0.00 %
Intercompany interest					
arm´s length principle	Y	⁶⁾ Y	Y	Y	Y
debt/equity ratio (thin cap. rules)	Y	⁷⁾ 3 : 1	³⁾ N	Y	⁶⁾ Y

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Corporate Tax - 2006

A European Comparison

Country	Slovenia	Spain	Sweden	Switzerland	United Kingdom
withholding tax	0.00 %	0.00 %	0.00 %	0.00 %	15.00 % ⁷⁾
Royalties (withholding tax max)	25.00 % ⁸⁾	10.00 % ⁴⁾	0.00 %	0.00 %	10.00 % ⁸⁾
Company formation costs	0.00 % ⁹⁾	0.00 %	100.00 %	0.00 %	100.00 %

Notes:

Sweden: 1) equipment 30%, buildings 3%
2) Allowed amount: less 10 euro/pers in case of lunch or dinner and less 20 euro if entertainment of clients

Switzerland: 1) calculated on the profits before the taxes

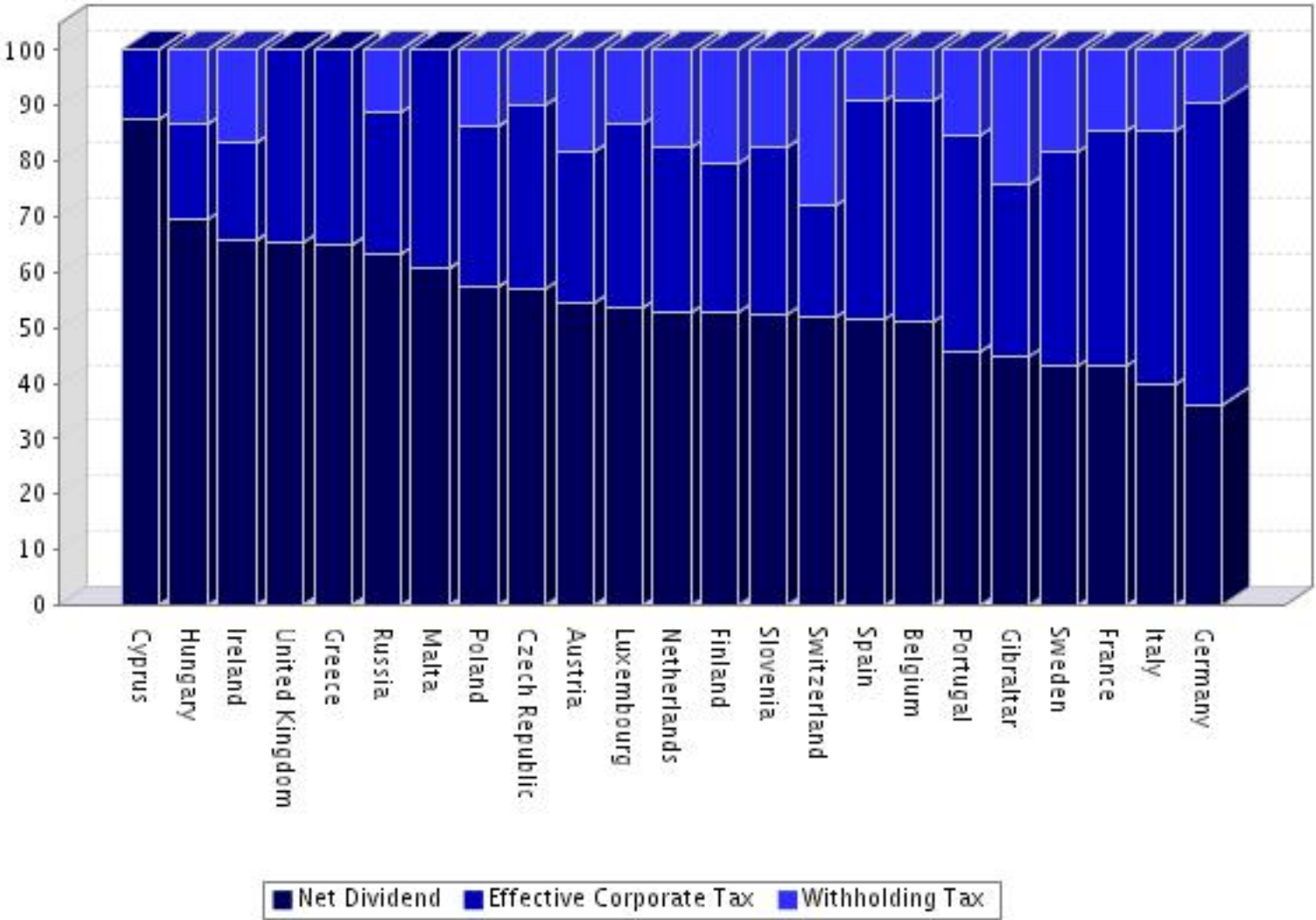
United Kingdom: 1) May be any date in the calendar, as normal filing deadline is 12 months after end of period of account
2) Lower rates apply to companies with small profits
3) Will also be affected by deferred tax provisions
4) 25% on reducing balance for plant (long life assets 6&), 4% straight line for industrial/hotel buildings. First year allowances of 40% or 100% in some cases.
5) Maximum € 4.500 per car
6) Dealt with under the transfer pricing rules
7) Highest rate under treaty with EU country
8) Highest rate under treaty with EU country

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