

## Overview of Recoverable VAT (as of December 31, 2004)

Country	Trade Fair Expenses	Accommodation Expenses	Restaurant Expenses	Entertainment Expenses	Car Rental	Fuel
Austria	yes	yes	partly	partly	no	partly
Belgium	yes	no	no	no	50%	50%
Czech Republic	yes	yes	no	no	partly	partly
Denmark	yes	25%	25%	yes	partly	no
Estonia	yes	partly	yes	yes	-	no
Finland	yes	yes	no	no	yes	yes
France	yes	partly	yes	yes	no	Diesel
Germany	yes	yes	yes	yes	yes	yes
Greece	yes	no	no	no	no	partly
Hungary	yes	yes	no	no	no	partly
Ireland	yes	no	no	no	no	partly
Italy	yes	no	no	no	partly	partly
Latvia	-	yes	yes	yes	yes	yes
Lithuania	yes	yes	no	no	no	partly
Luxembourg	yes	-	-	yes	yes	yes
Malta	yes	yes	yes	yes	no	no
Netherlands	yes	yes	no	yes	partly	yes
Norway	-	-	no	no	no	partly
Poland	yes	no	yes	yes	yes	partly
Portugal	yes	no	no	no	no	partly
Slovenia	yes	no	no	no	no	no
Slovakia	yes	yes	no	no	no	yes
Spain	yes	yes	yes	yes	no	partly
Sweden	yes	yes	partly	partly	partly	yes
Switzerland	yes	yes	partly	no	yes	yes
U.K.	yes	yes	yes	partly	partly	yes

This list is an overview only and does not contain all information available on VAT recovery issues. We accept no responsibility for the completeness and correctness of the information contained in above list.