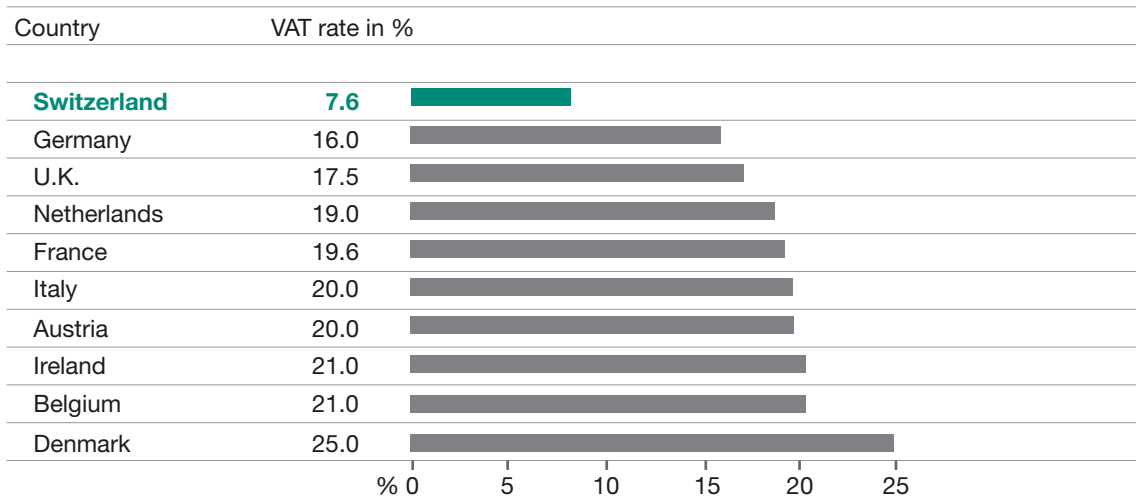


Value added tax by international comparison

Normal rate, applicable to most consumer goods. All countries apply lower rates for certain basic goods, medicaments and cultural requirements



Source : European Commission, VAT Rates applied in the Member States of the European Community, Situation as per 1st September 2004