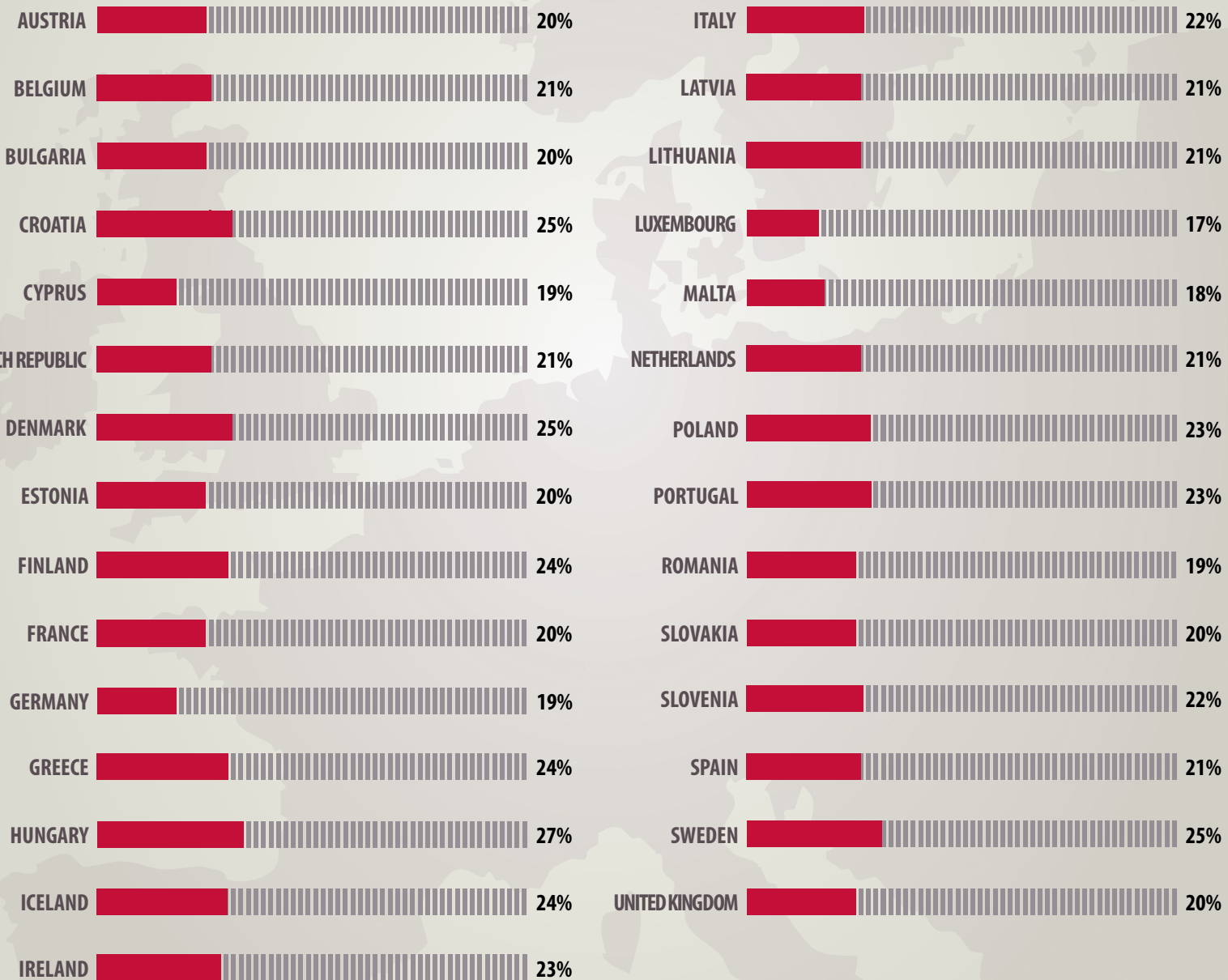


STANDARD VALUE-ADDED TAX RATES IN THE EUROPEAN UNION

as of January 2017



Source European Commission

For more information about our organisation, please visit www.meridianglobalservices.com