

**Re: German Tax Law – 19% Value Added Tax (VAT)**

Dear Exhibitor:

German Tax Laws changed in 2007. Under the new regulations, participants in all trade shows taking place in Germany are subject to German Value Added Tax (VAT). This applies not only to events in Berlin, but anywhere in Germany. Due to these regulations, IAC is required to charge all North American pavilion exhibitors a 19% German VAT on all invoices issued for events taking place in Germany.

You are entitled to reclaim this VAT at the conclusion of the event. We urge you to keep all original invoices, as they will be required for your VAT reclaim.

If you do not already have a European Tax Representative, you may contact one of the VAT reclaim companies listed below, or you may contact one of the many European VAT reclaim companies listed on the World Wide Web.

KPMG Deutsche Treuhand-Gesellschaft  
Osterstrasse 40  
D-30159 Hannover, Germany  
Phone: +49-511-8509-5370, Fax: +49-511-8509-5111  
Contact: Marina Schnar  
Email: [mschnar@kpmg.com](mailto:mschnar@kpmg.com)

Universal VAT Service  
2771 Lawrenceville Hwy.  
Suite 110  
Decatur, GA 30033  
Phone: +1-770-496-0424 Fax: +1-770-496-0178  
Contact: Latesh Chetnani  
Email: [latesh.c@universaltatsservices.com](mailto:latesh.c@universaltatsservices.com)

Euro VAT Refund  
5161 Overland Avenue  
Culver City, CA 90230 USA  
Phone: +1-310-204-0805 Fax: +1-310-841-0672  
Contact Britta Eriksson,  
Email: [britta.eriksson@eurovat.com](mailto:britta.eriksson@eurovat.com)

BRAL Limited  
12 York Gate Regents Park  
London NW1 4QS, United Kingdom  
Phone: +44-20-7487-3886, Fax: +44-20-7224-0553  
Contact: Olga Habinet,  
Email: [oh@brvat.com](mailto:oh@brvat.com)

Please remember that you are not obligated to use any of the companies listed above, as there are additional reputable VAT Reclaim Service Companies available to you. Additionally, we recommend that you contact your finance department for assistance in reclaiming the VAT.

Sincerely,

Carl Williams  
North American Representative  
Berlin International Air Show (ILA 2010)