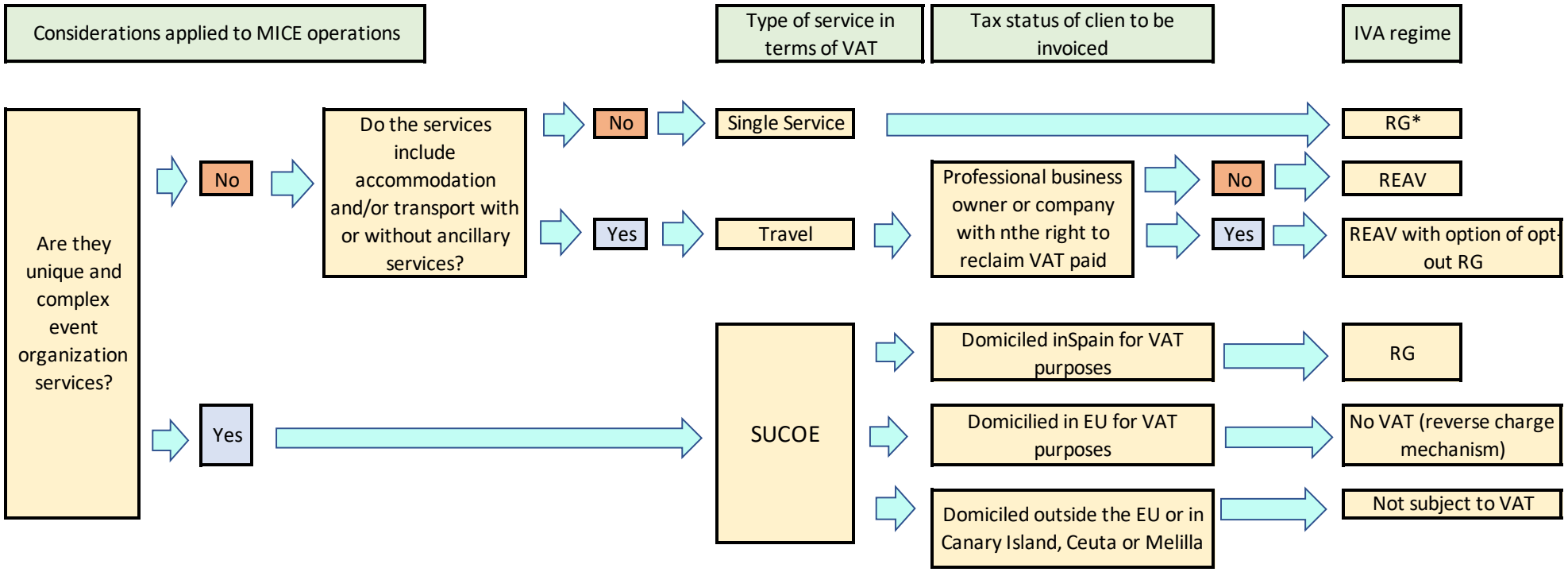
HOW VAT IS APPLIED TO SPANISH DMC OPERATIONS



(*) Location regulations are applied to each service in compliance with those defined by the General Law on VAT, wich for certain services will be in the home country of the client (in which case VAT is not charged through the application of the reverse charge mechanism if the client being invoiced is fiscally domiciled in the EU or VAT exempt if domiciled in a country outside the EU) and for other services it is in the place where the service is performed to chich, it this is within the Spanish VAT Application Territory (Sàin except for the Canary Island, Ceuta and Melilla), the relevant percentages of VAT are applied.