

Appendix 2

List of the taxes a company (or permanent establishment) claiming exemption must be subject to in a Member State:

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| Austria | Körperschaftsteuer in Austria |
| Belgium | impôt des sociétés/vennootschapsbelasting in Belgium |
| Bulgaria (From 1 January 2007) | корпоративен данък in Bulgaria |
| Cyprus (From 1 May 2004) | φόρος εισοδήματος in Cyprus |
| Czech Republic (From 1 May 2004) | Dan z příjmu právnických osob in the Czech Republic |
| Denmark | selskabsskat in Denmark |
| Estonia (From 1 May 2004) | Tulumaks in Estonia |
| Finland | yhteisöjen tulovero/inkomstskatten för samfund in Finland |
| France | impôt sur les sociétés in France |
| Germany | Körperschaftsteuer in Germany |
| Greece | Φόρος εισοδήματος νομικών προσώπων in Greece |
| Hungary (from 1 May 2004) | Társasági adó in Hungary |
| Ireland | corporation tax in Ireland |
| Italy | imposta sul reddito delle persone giuridiche in Italy |
| Latvia (From 1 May 2004) | Uzņēmumu ienākuma nodoklis in Latvia |
| Lithuania (From 1 May 2004) | Pelno mokestis in Lithuania |
| Luxembourg | impôt sur le revenu des collectivités in Luxembourg |
| Malta (From 1 May 2004) | Taxxa fuq l-income in Malta |
| Netherlands | vennootschapsbelasting in the Netherlands |
| Poland (From 1 May 2004) | Podatek dochodowy od osób prawnych in Poland |
| Portugal | imposto sobre o rendimento da pessoas colectivas in Portugal |
| Romania | <i>impozit pe profit, impozitul pe veniturile obținute din România de nerezidenți</i> in Romania |
| Slovakia (From 1 May 2004) | Dan z príjmov právnických osôb in Slovakia |
| Slovenia (From 1 May 2004) | Davek od dobička pravnih oseb in Slovenia |
| Spain | impuesto sobre sociedades in Spain |
| Sweden | statlig inkomstskatt in Sweden |