

ANNEX I

**List of taxes referred to in Article 3(1):**

— impôt des sociétés/vennootschapsbelasting in Belgium,

— корпоративен данък in Bulgaria,

— daň z příjmů právnických osob in the Czech Republic,

— selskabsskat in Denmark,

— Körperschaftssteuer in Germany,

— tulumaks in Estonia,

— corporation tax in Ireland,

— φόρος εισοδήματος νομικών προσώπων κερδοσκοπικού χαρακτήρα in Greece,

— impuesto sobre sociedades in Spain,

— impôt sur les sociétés in France,

— porez na dobit in Croatia,

— imposta sul reddito delle società in Italy,

— φόρος εισοδήματος in Cyprus,

— uzņēmumu ienākuma nodoklis in Latvia,

— pelno mokestis in Lithuania,

— impôt sur le revenu des collectivités in Luxembourg,

— társasági adó, osztalékadó in Hungary,

— taxxa fuq l-income in Malta,

— vennootschapsbelasting in the Netherlands,

— Körperschaftssteuer in Austria,

— podatek dochodowy od osób prawnych in Poland,

— imposto sobre o rendimento das pessoas colectivas in Portugal,

— impozit pe profit in Romania,

— davek od dobička pravnih oseb in Slovenia,

— daň z príjmov právnických osôb in Slovakia,

— yhteisöjen tulovero/inkomstskatten för samfund in Finland,

— statlig inkomstskatt in Sweden,

— corporation tax in the United Kingdom.

ANNEX II

**List of services referred to in Article 3(5)(f):**

* 1. website hosting and webpage hosting,
  2. automated, online and distance maintenance of programmes,
  3. remote systems administration,
  4. online data warehousing where specific data is stored and retrieved electronically,
  5. online supply of on-demand disc space,
  6. accessing or downloading software (including procurement/accountancy programmes and anti-virus software) plus updates,
  7. software to block banner adverts showing, otherwise known as Bannerblockers,
  8. download drivers, such as software that interfaces computers with peripheral equipment (such as printers),
  9. online automated installation of filters on websites,
  10. online automated installation of firewalls,
  11. accessing or downloading desktop themes,
  12. accessing or downloading photographic or pictorial images or screensavers,
  13. the digitised content of books and other electronic publications,
  14. subscription to online newspapers and journals,
  15. weblogs and website statistics,
  16. online news, traffic information and weather reports,
  17. online information generated automatically by software from specific data input by the customer, such as legal and financial data, (in particular such data as continually updated stock market data, in real time),
  18. the provision of advertising space including banner ads on a website/web page,
  19. use of search engines and Internet directories,
  20. accessing or downloading of music on to computers and mobile phones,
  21. accessing or downloading of jingles, excerpts, ringtones, or other sounds,
  22. accessing or downloading of films,
  23. downloading of games on to computers and mobile phones,
  24. accessing automated online games which are dependent on the Internet, or other similar electronic networks, where players are geographically remote from one another,
  25. automated distance teaching dependent on the Internet or similar electronic network to function and the supply of which requires limited or no human intervention, including virtual classrooms, except where the internet or similar electronic network is used as a tool simply for communication between the teacher and student,
  26. workbooks completed by pupils online and marked automatically, without human intervention.

ANNEX III

**List of services that are not deemed to be digital services as referred to in Article 3(5) final sentence:**

(a) radio and television broadcasting services,

(b) telecommunications services,

(c) goods, where the order and processing is done electronically,

(d) CD-ROMs, floppy disks and similar tangible media,

(e) printed matter, such as books, newsletters, newspapers or journals,

(f) CDs and audio cassettes,

(g) video cassettes and DVDs,

(h) games on a CD-ROM,

(i) services of professionals such as lawyers and financial consultants, who advise clients by e-mail,

(j) teaching services, where the course content is delivered by a teacher over the internet or an electronic network (namely via a remote link),

(k) offline physical repair services of computer equipment,

(l) offline data warehousing services,

(m) advertising services, in particular as in newspapers, on posters and on television,

(n) telephone helpdesk services,

(o) teaching services purely involving correspondence courses, such as postal courses,

(p) conventional auctioneers’ services reliant on direct human intervention, irrespective of how bids are made,

(q) telephone services with a video component, otherwise known as videophone services,

(r) access to the Internet and World Wide Web,

(s) telephone services provided through the internet.