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## PRESS RELEASE

### ATTENTION ROAD HAULAGE OPERATORS

#### *Recovery of 19.6% VAT incurred on French motorway toll fees between 1996 and 2000*

Following an important decision of the French Conseil Constitutionnel of 30 December 2005, it has finally been agreed by the French tax authorities that freight companies may reclaim the 19.6% VAT element on toll fees paid between 1996 and 2000.

Historically the French tax authorities have refused to permit recovery of VAT on French motorway toll fees. The French courts have now ordered the French tax authorities to permit retrospective VAT recovery. Enabling procedures have now been put in place. For companies not VAT registered in France, recovery will require a special VAT reclaim. The deadline to submit preliminary reclaims is very tight and to be eligible for any repayment concrete action must be undertaken before the end of June 2006.

We understand that some logistics operators could be entitled to very significant repayments. 4 Eyes Ltd is well placed to undertake negotiations on your behalf; our VAT director is fluent in French and qualified in French law at Strasbourg University. Furthermore, 4 Eyes Ltd already has a French partner firm to assist in this matter. Please contact Phillip Henwood (07793 707 839) or Chris Isaacs (07789 873 467) for further information.