

SCHEDULE 8 - PROPOSED RATES AND TARIFFS - 2016 / 2017 - Effective date 01 July 2016

SCHEDULE 8- PROPOSED RATES TARIFFS- 2016/2017- EFFECTIVE DATE 01 JULY 2016

1	RATES	SERVICE / FACILITY	UNIT	MUSINA			NANCEFIELD		
				Current Tariff 2015/2016 R c	Proposed Tariff 2016/12017 R c	Increase %	Current Tariff 2015/2016 R c	Proposed Tariff 2016/2017 R c	Increase %
	(a)	Residential properties	Stand	0.003580	0.003938	10.0%	0.003580	0.003938	10.0%
	(b)	Residential Contravening	Stand	0.003878	0.004266	10.0%	0.003878	0.004266	10.0%
	(c)	Residential Vacant	Stand	0.003580	0.003938	10.0%	0.003580	0.003938	10.0%
	(d)	Residential - value 75000 and less	Stand	0.000000	0.000000	0.0%	0.000000	0.000000	10.0%
	(e)	Residential Sectional Title	Stand	0.003580	0.003938	10.0%	0.003580	0.003938	10.0%
	(f)	De beers Annual	Stand	0.003580	0.003938	10.0%	0.003580	0.003938	10.0%
	(g)	Industrial Properties	Stand	0.003878	0.004266	10.0%	0.003878	0.004266	10.0%
	(h)	Business & Commercial Properties	Stand	0.003878	0.004266	10.0%	0.003878	0.004266	10.0%
	(i)	Farm Properties used for:							
	*	agricultural purpose & game farming	Farm	0.000895	0.000985	10.0%	0.000895	0.000985	10.0%
	*	other business & commercial purpose	Farm	0.003676	0.004044	10.0%	0.003676	0.004044	10.0%
	*	residential purpose	Farm	0.001455	0.001601	10.0%	0.001455	0.001601	10.0%
	*	Other purpose	Farm	0.003205	0.003526	10.0%	0.003205	0.003526	10.0%
	(j)	Farm Properties not used for any purpose	Farm	0.002884	0.003172	10.0%	0.002884	0.003172	10.0%
	(k)	State owned properties used for:							
	*	Agricultural	Stand	0.000895	0.000985	10.0%	0.000895	0.000985	10.0%
	*	Commercial	Stand	0.003676	0.004044	10.0%	0.003878	0.004266	10.0%
	*	Public Benefit	Stand	0.000895	0.000985	10.0%	0.000895	0.000985	10.0%
	*	Residential/Annual	Stand	0.001455	0.001601	10.0%	0.001455	0.001601	10.0%
	*	Schools	Stand	0.001455	0.001601	10.0%	0.001455	0.001601	10.0%
	(l)	Municipal properties - Exempted	Stand	0.000000	0.000000		0.000000	0.000000	10.0%
	(m)	Lodge	Stand	0.003676	0.004044	10.0%	0.003676	0.004044	10.0%
	(n)	Public benefit	Stand	0.000895	0.000985	10.0%	0.000895	0.000985	10.0%
	(o)	Public Service Infrastructure e.g SANRAL, Eskom 70% of value	Stand	0.000895	0.000985	10.0%	0.000895	0.000985	10.0%
	(p)	Private Schools	Stand	0.000895	0.000985	10.0%	0.000895	0.000985	10.0%
	(q)	Private Sport/Social Clubs	Stand	0.000895	0.000985	10.0%	0.000895	0.000985	10.0%
	(r)	Special	Stand	0.003878	0.004266	10.0%	0.003878	0.004266	10.0%
	(s)	Properties: acquired through Provision of Land assistance Act 126 of 1993, or Restitution of Land Rights Act 22 of 1994 which is subject to the communal Property Associations Act 28 of 1996	Stand						
	(t)	Properties owned by Public Benefit Organisations used for benefit of listed in the 9th schedule to income tax act 70% of value	Stand						
	(u)	Properties used for multiple purpose Sec 9 prop rates act	Stand	0.013547	0.014902	10.0%	0.013547	0.014902	10.0%
	(v)	Blocks of Flats	Stand	0.012819	0.014101	10.0%	0.012819	0.014101	10.0%

Residential stands with a market value less than R75 001.00 are exempted from rates.

2		ELECTRICITY									
2.1	(a)	Residential (Indigent)	1 - 55	FREE							
	(b)	Dosmetic Pre-paid									
		Block 1 (0-50 kWh)		R/kWh	0.79	0.85	7.86%	0.79	0.85	7.86%	
		Block 2 (51-350 kWh)		R/kWh	1.00	1.08	7.86%	1.00	1.08	7.86%	
		Block 3 (351-600 kWh)		R/kWh	1.40	1.51	7.86%	1.40	1.51	7.86%	
		Block 4 (>600 kWh)		R/kWh	1.61	1.74	7.86%	1.61	1.74	7.86%	
		Pre-paid Business									
				R/kWh	1.74	1.88	7.86%	1.74	1.88	7.86%	
	(c)	Conventional Residential									
		Block 1 (0-50 kWh)		R/kWh	0.79	0.85	7.86%	0.79	0.85	7.86%	
		Block 2 (51-350 kWh)		R/kWh	1.00	1.08	7.86%	1.00	1.08	7.86%	
		Block 3 (351-600 kWh)		R/kWh	1.41	1.52	7.86%	1.41	1.52	7.86%	
		Block 4 (>600 kWh)		R/kWh	1.62	1.75	7.86%	1.62	1.75	7.86%	
	(d)	Basic Charge		stand	60.80	64.75	6.5%	60.80	64.75	6.5%	
	(e)	Basic Charge on Vacant Stands Excluding Erven that cannot be build on in Musina		Stand	98.80	105.22	6.5%	98.80	105.22	6.5%	
	(f)	Basic Charge on Vacant Stands Excluding Erven that cannot be build on in Musina		Stand	429.81	457.75	6.5%	429.81	457.75	6.5%	
2.3	(g)	Time of Use (All users above 80A supply)									
		High Demand Season: Peak		c/kWh	339	366	7.86%	339	364	7.36%	
		High Demand Season: Standard		c/kWh	114	123	7.86%	114	123	7.86%	
		High Demand Season: Off-peak		c/kWh	62	67	7.86%	62	67	7.86%	
		Low Demand Season: Peak		c/kWh	123	133	7.86%	123	133	7.86%	
		Low Demand Season: Standard		c/kWh	84	91	7.86%	84	91	7.86%	
		Low Demand Season: Off-peak		c/kWh	53	57	7.86%	53	57	7.86%	
		Maximum Demand Charge		R/kVA/month	65.00	70	7.86%	65	70	7.86%	
		Fixed Charge		R/month	1868.13	2 014.97	7.86%	1868.13	2 014.97	7.86%	
2.4	(h)	Commercial/Small Business									
		Energy Charge	1+	R/kWh	1.44	1.55	7.86%	1.44	1.55	7.86%	
		Basic charge		Stand	141.22	150.40	6.5%	141.22	150.40	6.5%	
		Basic Charge on Vacant Stands		Stand	261.46	278.45	6.5%	261.46	278.45	6.5%	
2.5	(i)	Temporary Connections	1 +	kWh	0.4581	0.4941	7.86%	0.4581	0.4941	7.86%	
2.6	(j)	Re-Connection Fee		Normal	671.66	715.32	6.5%	671.66	715.32	6.5%	
				Urgent	807.78	860.29	6.5%	807.78	860.29	6.5%	
				After hours	1206.7	1285.14	6.5%	1206.7	1285.14	6.5%	
2.7	(k)	Cutt off Admin Fee			402.97	429.16	6.5%	402.97	429.16	6.5%	
2.8	(l)	Validator Cutt - off			134.08	142.80	6.5%	134.08	142.80	6.5%	
2.9	(m)	Free Issue for Organisations Registered for Child Welfare, Elderly Care and/or Care of Disabled		Month	1,000 kWh	1,000 kWh		1,000 kWh	1,000 kWh		
2.10	(n)	Installation Test Meter		Installation	520.4	554.23	6.5%	520.40	554.23	6.5%	
2.11	(o)	Replacement Padlocks		Padlock	505.93	538.82	6.5%	505.93	538.82	6.5%	
2.12	(p)	Electricity Conventional Meter Installation New Single Fase		Connection			COST + 15%			COST + 15%	
2.13	(q)	Electricity Conventional Meter Installation New Three Fase		Connection			COST + 15%			COST + 15%	
2.14	(r)	Conlog Meter Installation Fee		Connection			COST + 15%			COST + 15%	
2.15	(s)	Bulk Supply (Additional)		kVA	1063.00	1 132.10	6.5%	1063.00	1 132.10	6.5%	
2.16	(t)	New Bulk Supply		kVA	1063.00	1 132.10	6.5%	1063.00	1 132.10	6.5%	
2.17	(u)	Extr Meter Readings		Reading	130.09	138.55	6.5%	130.09	138.55	6.5%	
2.18	(v)	Wiring Inspection Fees		Inspection	1517.80	1616.46	6.5%	1517.80	1616.46	6.5%	
2.19	(w)	Fee to Change from Conventional Meter to Conlog Meter		Connection	402.22	428.36	6.5%	402.22	428.36	6.5%	
2.20	(x)	Conlog Connection Fee		Connection	20.11	21.42	6.5%	20.11	21.42	6.5%	
2.21	(y)	Fine: Tampering with or Bridging Pre-Paid or Conventional Electricity Meter		Bridging	8044.34	8 567.22	6.5%	8044.34	8 567.22	6.5%	
2.22	(z)	Moving of Conlog Meter		Meter	2023.73	2 155.27	6.5%	2023.73	2 155.27	6.5%	

3	REFUSE									
0.3	(a)	Residential		Holder	96.68	102.96	6.5%	96.68	102.96	6.5%
		Indigent		Holder	73.00	77.75	6.5%	73.00	77.75	6.5%
	(b)	Industrial - Normal (Household)		Holder	395.49	421.20	6.5%	395.86	421.59	6.5%
		Industrial		Load	414.29	441.22	6.5%	414.29	441.22	6.5%
	(c)	Business		Holder	395.86	421.59	6.5%	395.86	421.59	6.5%
		Bulk Refuse		Container	3 958.61	4 215.92	6.5%	3 958.61	4 215.92	6.5%
		Collection On Request (skip)			989.65	1 053.98	6.5%	989.65	1 053.98	6.5%
		Penalty - Burned Skip			5 655.16	6 022.75	6.5%	5 655.16	6 022.75	6.5%
	(d)	Government		Holder	96.68	102.96	6.5%	91.64	97.60	6.5%
	(e)	Beit Bridge		Holder	361.99	385.52	6.5%			
	(f)	Garden Refuse Removal		Load	414.36	441.29	6.5%	414.36	441.29	6.5%
	(g)	Building Rubble		Load	814.80	867.76	6.5%	814.80	867.76	6.5%
	(h)	Dumping Site		m ³	46.93	49.98	6.5%	46.93	49.98	6.5%
	(i)	Special Refuse(Requested by Retails)		Load	NEW	350.00		NEW	350.00	
(j)	Basic Charge (vacant)			26.66	28.39	6.5%	26.66	28.39	6.5%	
(k)	Debushing		Per Site	2 000.00	2 130.00	6.5%	2 000.00	2 130.00	6.5%	
(l)	Cutting Unwanted trees			650.00	692.25	6.5%	650.00	692.25	6.5%	
4	INTEREST									
(a)	Debtors in Arrears		Year	PRIME +1						
5	HIRE - EQUIPMENT									
(a)	Compressor		Hour	269.17	286.67	6.5%	269.17	286.67	6.5%	
(b)	Tractor Loader Backhoe or TLB(Wet Rate)		Hour	413.42	440.29	6.5%	413.42	440.29	6.5%	
(c)	Compactor		Hour	593.06	631.61	6.5%	593.06	631.61	6.5%	
(d)	Motor Grader, 140k (Wet Rate)		Hour	1330.00	1416.45	6.5%	1330.00	1416.45	6.5%	
(e)	Concrete Mixer		Day	385.02	410.05	6.5%	385.02	410.05	6.5%	
6	HIRE - Trucks and Extention Ladder Vehicle									
	Cost per Km		Km	29.85	31.79	6.5%	29.85	31.79	6.5%	
	Cost per Hour		Hour	670.36	713.93	6.5%	670.36	713.93	6.5%	
7	Agricultural Hall									
(a)	Deposit (VAT Not Applicable)		Day	1696.55	1806.83	6.5%				
(b)	Rental Purpose									
	Wedding/party		Day	3000.00	3195.00	6.5%				
	Church Service/NGO		Day	1200.00	1278.00	6.5%				
	Funeral		Day	1200.00	1278.00	6.5%				
(c)	Rental Lapa		Day	719.44	766.20	6.5%				
(d)	Rental Bar		Day	1500.00	1597.50	6.5%				
(e)	Kitchen		Day	719.44	766.20	6.5%				
(f)	Rental Cold Storage Room		Day	650.00	692.25	6.5%				
8	Rental Nancefield Hall									
(a)	Deposit (VAT Not Applicable)		Application	1696.55	1806.83	6.5%				
(b)	Rental Purpose									
	Wedding/party		Day	2000.00	2130.00	6.5%				
	Church Service/NGO		Day	800.00	852.00	6.5%				
	Funeral		Day	500.00	532.50	6.5%				
	Meeting		Day	500.00	532.50	6.5%				
(c)	Rental of Chairs		Each / Day	3.19	3.40	6.5%				
(d)	Rental of Tables		Each / Day	20.00	21.30	6.5%				
9	Stables	Horse / Night		70.00	74.55	6.5%				
10	Show Grounds									
(a)	Deposit (VAT Not Applicable)		Day	1696.55	1806.83	6.5%				
(b)	Rental Purpose									
	Cultural Activities		Day	800.00	852.00	6.5%				
(c)	Music Festival									
	Deposit (VAT Not Applicable)		Day	6324.17	6735.24	6.5%				
			Day	5000.00	5325.00	6.5%				

11	Stadium									
(a)	Cultural Activities									
	Deposit (VAT Not Applicable)			Day				1696.55	1 806.83	6.5%
	Rental			Day				500.00	532.50	6.5%
(b)	Music Festival									
	Deposit							3000.00	3195.00	6.5%
	Rental			Day				5000.00	5325.00	6.5%
(c)	Soccer									
	Soccer Tournament			Day				1000.00	1065.00	6.5%
	Practise Match							200.00	213.00	6.5%
(d)	Use of Tennis Court									
	Tennis Tournament							500.00	532.50	6.5%
	Practise Match							150.00	159.75	6.5%
(c)	Partnership Percentage Income							26.55	28.28	6.5%
12	Hawkerstalls									
(a)	Application Fee			Stall	251.23	267.56	6.5%	251.23	267.56	6.5%
(b)	Kiosk			Stall / Month	53.89	57.39	6.5%	53.89	57.39	6.5%
(c)	Small Stand			Stall / Month	53.89	57.39	6.5%	53.89	57.39	6.5%
(d)	Large Stand			Stall / Month	53.89	57.39	6.5%	53.89	57.39	6.5%
(e)	Small Stand - Old Nancefield Stalls			Stall / Month				41.52	44.22	6.5%
(f)	Large Stand - Old Nancefield Stalls			Stall / Month				82.89	88.28	6.5%
(g)	Hawkers Permit			Stall/ Month	53.89	57.39	6.5%			
(h)	Spaza Shop Permit			Stall / Month	53.89	57.39	6.5%			
13	Banners (Period of 21 Days)									
(a)	Banner				778.46	829.06	6.5%	778.46	829.06	6.5%
(b)	contemplated in Sec 79(16)(a) of the Ordinance			Banner	33.80	36.00	6.5%	33.80	36.00	6.5%
(c)	Advertising Boards, Signs and Hoarding			Application	79.50	84.67	6.5%	79.50	84.67	6.5%
14	Consumer Deposit - New (VAT Not Applicable)									
(a)	Residential	Electricity	Account		581.79	619.61	6.5%	581.79	619.61	6.5%
	Indigent	Electricity	Account		244.27	260.15	6.5%	244.27	260.15	6.5%
		Refuse	Account		290.95	309.86	6.5%	290.95	309.86	6.5%
	Indigent	Refuse	Account		96.68	102.96	6.5%	96.68	102.96	6.5%
(b)	Business	Electricity	Account		750.72	799.52	6.5%	750.72	799.52	6.5%
		Refuse	Account		375.37	399.77	6.5%	375.37	399.77	6.5%
(c)	Industrial	Electricity	Account		750.72	799.52	6.5%	750.72	799.52	6.5%
		Refuse	Account		375.37	399.77	6.5%	375.37	399.77	6.5%
(d)	Flat	Electricity	Account		319.04	339.78	6.5%			
		Refuse	Account		159.54	169.91	6.5%			
		Other Option	Account							
	THREE MONTH AVERAGE									
	Deposit to be recalculated once per year to 3 month average									
15	Conlog Meter Installation Fee									
(a)	Nancefield Dorp, Ext 5, 6, 7			Connection				COST + 15%		
(b)	Nancefield Extension 1,2			Connection				COST + 15%		
(c)	Nancefield Extension 4 + Town			Connection				COST + 15%		
(d)	Nancefield Extension 8			Connection				COST + 15%		
(e)	Change Normal to Conlog Electricity			Connection				COST + 15%		
(f)	3 Phase for all			Connection				COST + 15%		
16	GENERAL									
(a)	Administration Fee Information				14.16	15.08	6.5%	14.16	15.08	6.5%
(b)	Deed Search Fees				40.22	42.83	6.5%	40.22	42.83	6.5%
(c)	Copies		A4 Fol		2.54	2.71	6.5%	2.54	2.71	6.5%
(d)	Fax		Page		31.26	33.29	6.5%	31.26	33.29	6.5%
(e)	Information		Per A4 Page		34.86	37.13	6.5%	34.86	37.13	6.5%
(f)	RD Cheques		Cheque					Bank Charges + R100.00 Admin Fee		
(g)	Change of Tenants or Ownership Within Mun Boundaries				160.89	171.35	6.5%	160.89	171.35	6.5%
(h)	Deposit (Refundable on Signing of Contract)				124.41	132.50	6.5%	124.41	132.50	6.5%
(i)	Advertising Costs - In Terms of Section 79(18) - Local Government ordinance									

17 Access to Information - fees for Public Bodies										
(a)	Transcription of audio record		A4 Fol	335.19	356.98	6.5%	335.19	356.98	6.5%	
(b)	Copy of audio record		A4 Fol	335.19	356.98	6.5%	335.19	356.98	6.5%	
(c)	Requester fee (Basic Charge)			100.55	107.09	6.5%	100.55	107.09	6.5%	
18 Town Planning										
(a)	Rezoning (VAT Included)		Application	3811.58	4059.33	6.5%	3811.58	4059.33	6.5%	
(b)	Zoning Certificate		Application	63.84	67.99	6.5%	63.84	67.99	6.5%	
(c)	Map print A4			5.66	6.03	6.5%	5.66	6.03	6.5%	
(d)	Map print A3			30.00	31.95	6.5%				
(e)	Map print A2			80.00	85.20	6.5%				
(f)	Map Print A1			150.00	159.75	6.5%				
(g)	Map print A0			200.00	213.00	6.5%				
(h)	Map Booklet		Application	56.55	60.23	6.5%	56.55	60.23	6.5%	
(i)	Formal Authority		Application	373.24	397.50	6.5%	373.54	397.82	6.5%	
(j)	Consent Use (special)		Application	2040.31	2172.93	6.5%	2040.31	2172.93	6.5%	
(k)	Written Consent			1500.00	1597.50	6.5%				
(m)	Subdivision (VAT Included)		Application	1013.45	1079.32	6.5%	1013.45	1079.32	6.5%	
(n)	Subdivision (VAT Included) for addition of 6-10 erven			2500.00	2662.50	6.5%				
(o)	Consolidations (VAT Included)		Application	1013.45	1079.32	6.5%	1013.45	1079.32	6.5%	
(c)	Township Establishment		Application	12 436.04	13244.38	6.5%	12 436.04	13244.38	6.5%	
(c)	Phasing or Division of the Township		Application	2 500.00	2662.50	6.5%				
(c)	Amendment of the General Plan		Application	2 500.00	2662.50	6.5%				
(c)	Approval of Building Plans - Calculation of Cost		10m2	39.33	41.89	6.5%	39.33	41.89	6.5%	
(c)	Perimeter Wall Plan Approval			600.00	639.00	6.5%				
(c)	Building Line Relaxation		Application	395.82	421.55	6.5%	395.82	421.55	6.5%	
(c)	Occupational certificate Inspection			395.82	421.55	6.5%	395.82	421.55	6.5%	
(c)	Advertisement Board		Application	339.31	361.37	6.5%	339.31	361.37	6.5%	
(c)	Rental		0-3m2	339.31	361.37	6.5%	339.31	361.37	6.5%	
(c)	Additional m2			135.72	144.54	6.5%	135.72	144.54	6.5%	
Posters (Period of 21 Days)										
(a)	Deposit (VAT Not Applicable)		Application	125.61	133.77	6.5%	125.61	133.77	6.5%	
(b)	Fee		Poster	7.61	8.10	6.5%	7.61	8.10	6.5%	
(c)	contemplated in Sec 79(16)(a) of the Ordinance		Poster	4.96	5.28	6.5%	4.96	5.28	6.5%	
(d)	Encroachment Fee on Municipal Property			354.30	377.33	6.5%	354.30	377.33	6.5%	
19 Grave Fees										
(a)	Residents - Adult Not Booked		Grave	604.19	643.46	6.5%	321.91	342.83	6.5%	
	Residents - Adult Booked		Grave	1195.84	1273.57	6.5%	1 112.05	1184.33	6.5%	
	Residents - Child Not Booked (Stillborn to 12 years)		Grave	267.68	285.08	6.5%	208.06	221.58	6.5%	
	Residents - Child Booked (Stillborn to 12 years)			612.55	652.37	6.5%	612.55	652.37	6.5%	
(b)	Non Residents - Adult		Grave	1195.84	1273.57	6.5%	1 112.05	1184.33	6.5%	
	Non Residents - Child (Stillborn to 12 years)		Grave	612.55	652.37	6.5%	612.55	652.37	6.5%	
(c)	Discount if Grave is Dug by Family		Grave	83.95	89.41	6.5%	83.95	89.41	6.5%	
(d)	Erection of Gravestones		Each	424.64	452.24	6.5%	424.64	452.24	6.5%	
(e)	Special cases - adults / children as by Council Resolution			-	0.00		-	0.00		

20	CLEARANCE									
	(a)	Clearance Certificate		Certificate	18.77	19.99	6.5%			
	(b)	Clearance Schedule		Schedule	76.42	81.39	6.5%			
	(c)	Valuation Certificate		Certificate	71.06	75.68	6.5%			
	(d)	Registration on Database		Application	150.00	159.75	6.5%			
	(e)	Tender Documents								
		R200 000 - R1 000 000			500.00	532.50	6.5%			
		R1 000 000 - R 2 000 000			750.00	798.75	6.5%			
		R2 000 000 and above			1 000.00	1065.00	6.5%			
21	Library Fees									
	(a)	Family (Payable in 12 installments)		Per Registration	191.49	203.94	6.5%			
	(b)	Single (Payable in 12 installments)		Per Registration	95.67	101.89	6.5%			
	(c)	Replacement of Lost Card		Each	20.11	21.42	6.5%			
	(d)	Lost Book		Each	Replacement Value of Book + 30% of Replacement Value					
	(e)	Penalty - First Week Per Book		Book	6.71	7.15	6.5%			
	(f)	Second Week Per Book		Book	10.73	11.43	6.5%			
	(g)	From Fourth Week Per Book		Book	16.08	17.13	6.5%			
	(h)	Photocopies		A4 Folio	1.50	1.60	6.5%			
22	TRAFFIC									
	(a)	Funeral Escort			250.00	266.25	6.5%			
		Other Escort			400.00	426.00	6.5%			
	(b)	Hiring of Parking Bay	Per Bay	Day	50.00	53.25	6.5%			
	(c)	Impounded Vehicle on Public Road								
		Admin Fee			150.00	159.75	6.5%			
		Light Vehicle		Day	20.00	21.30	6.5%			
		Heavy Vehicle		Day	50.00	53.25	6.5%			
	(d)	Clamped Vehicle on Illegal Parking								
		Light Vehicle			250.00	266.25	6.5%			
		Heavy Vehicle			350.00	372.75	6.5%			
	(e)	Parking								
		0-30 minutes			NEW	3.00				
		30-60 Minutes			NEW	7.50				
		Designated Parking		Hour	NEW	7.50				
		Additional 30 minutes on Designated Parking		per 30 mins	NEW	3.50				
		Designated Parking Ticket		Month	NEW	250.00				
22	All Other Charges and Tariffs				Cost + 10 % as Determined by Head of Department					
NOTE: All prices and tariffs are quoted excluding VAT except if stated otherwise										