

### ELECTRICITY PRICES (HOUSEHOLD CONSUMERS) 1 January 1994

These comments are based on prices expressed in purchasing power standard (PPS); tables and graphics also mention the prices in ECU, which allows a comparison in both units.

Fiscality changes in Italy brought about the substitution of the "National" series for the "Settentrionale e Centrale" and "Meridionale e Insulare" series.

A study of the variations in VAT excluded prices since 1 July 1993 reveals that:

- The highest recorded rises affected Rotterdam in the Netherlands for small consumers, growth reducing as the size of the consumer increases (+11.4% for D<sub>a</sub>, +4.5% for D<sub>e</sub>). The areas "Nord Holland" and "Nord Brabant" record a growth of about 3%.
- In Denmark, the situation is reversed: D<sub>a</sub> increases by 5.7% whereas D<sub>e</sub> increases by 8.3%. In Spain, the progression is similar, but on a smaller scale of variation (+1.9% for D<sub>a</sub>, +2.5% for D<sub>e</sub>).
- In Ireland, growth is more regularly distributed (+6.8% for D<sub>a</sub> and D<sub>b</sub>, +6.7% for D<sub>c</sub>, +6.9% for D<sub>d</sub> and D<sub>e</sub>). In France, the rise is about 3.5% whatever the standard consumer.
- In Germany, growth is about 2% in the western part of the country, whereas in the East, it is only 1.1%. There are however a few exceptions: in Hamburg D<sub>e</sub> increases by 6.2%, in Hannover D<sub>a</sub> decreases by 1% whereas consumers D<sub>b</sub> to D<sub>e</sub> increased by 1.1 to 2.7%. In the "Südliches Gebiet" the rises are vary between +3.2% (D<sub>a</sub> and D<sub>e</sub>) and +3.8% (D<sub>b</sub> and D<sub>d</sub>).
- In Luxembourg, prices went up by 0.8%.
- In Belgium, there is a divergence between prices for D<sub>a</sub> and D<sub>b</sub> which decreased (-7.2 and -0.4%) and those of D<sub>c</sub>, D<sub>d</sub> and D<sub>e</sub> which increased by more than 4%.
- In the United Kingdom, the fall (around -1.4%) affects all standard consumers, whatever their size. In Portugal, the drop is about 5.6%.
- It is in Greece that the price decrease is more marked (-19.8% for D<sub>a</sub> and D<sub>b</sub>, -19.7% for D<sub>c</sub>, D<sub>d</sub> and D<sub>e</sub>).

Five household standard consumers, coded D<sub>a</sub> to D<sub>e</sub> were chosen:

Standard consumer	Annual consumption (kWh)		Approx. subscribed demand (in kW)
	Total	of which night	
D <sub>a</sub>	600		3
D <sub>b</sub>	1 200		3 - 4
D <sub>c</sub>	3 500	1 300	4 - 9
D <sub>d</sub>	7 500	2 500	6 - 9
D <sub>e</sub>	20 000	15 000	9

Prices for the standard consumers are given in national currencies, PPS (purchasing power standard as at 21 March for 1994) and in ECU (average value for January 1994).

B	DK	D	GR	E	F	IRL	I	L	NL	P	UK
BFR	DKR	DM	DRA	PTA	FR	IRL	LIT	LFR	HKL	ESC	UKL
1 PPS =											
40.77	9.21	2.25	253.16	126.90	6.73	0.67	1666.67	41.77	2.24	150.83	0.70
1 ECU =											
40.35	7.54	1.93	278.55	159.49	6.60	0.79	1886.79	40.35	2.17	196.08	0.75

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## PRIX DE L'ELECTRICITE POUR USAGES DOMESTIQUES

JANUAR 01 JANUARY 1994 JANVIER	NATIONALE WAERUNG NATIONAL CURRENCY / KWH MONNAIE NATIONALE			KKS	PPS	SPA / 100 KWH	ECUS / 100 KWH		
	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES				STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES
VERBRAUCHER-TYPEN STANDARD CONSUMERS CONSOMMATEURS TYPE	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES
	BELGIQUE (BFR)			NATIONAL					
DA	8.74	7.25	7.19	21.44	17.78	17.64	21.66	17.97	17.82
DB	7.93	6.58	6.52	19.45	16.14	15.99	19.65	16.31	16.16
DC	5.71	4.75	4.69	14.01	11.65	11.50	14.15	11.77	11.62
DD	5.16	4.29	4.23	12.66	10.52	10.38	12.79	10.63	10.48
DE	3.28	2.73	2.67	8.05	6.70	6.55	8.13	6.76	6.62
	DANEMARK (ORE)			NATIONAL					
DA	171.34	137.07	97.07	18.68	14.94	10.58	22.79	18.23	12.91
DB	133.58	106.86	66.86	14.56	11.65	7.29	17.77	14.21	8.89
DC	108.80	87.04	47.04	11.86	9.49	5.13	14.47	11.58	6.26
DD	101.49	81.19	41.19	11.06	8.85	4.49	13.50	10.80	5.48
DE	90.16	72.13	34.93	9.83	7.86	3.81	11.99	9.59	4.65
	DEUTSCHLAND (PF)			DUESSELDORF					
DA	45.79	39.82	36.50	20.33	17.68	16.21	23.72	20.63	18.91
DB	37.64	32.73	30.00	16.71	14.53	13.32	19.50	16.95	15.54
DC	31.86	27.70	25.39	14.15	12.30	11.27	16.50	14.35	13.15
DD	29.38	25.55	23.42	13.04	11.34	10.40	15.22	13.23	12.13
DE	16.56	14.40	13.20	7.35	6.39	5.86	8.58	7.46	6.84
				HAMBURG					
DA	55.26	48.05	44.00	24.54	21.33	19.54	28.62	24.89	22.79
DB	42.70	37.13	34.00	18.96	16.49	15.10	22.12	19.23	17.61
DC	31.93	27.77	25.43	14.18	12.33	11.29	16.54	14.38	13.17
DD	28.97	25.19	23.07	12.86	11.18	10.24	15.01	13.05	11.95
DE	17.41	15.14	13.86	7.73	6.72	6.15	9.02	7.84	7.18
				HANNOVER					
DA	41.59	36.16	33.18	18.47	16.06	14.73	21.54	18.73	17.19
DB	35.33	30.73	28.19	15.69	13.64	12.52	18.30	15.92	14.60
DC	29.20	25.39	23.30	12.96	11.27	10.35	15.13	13.15	12.07
DD	27.76	24.14	22.15	12.33	10.72	9.83	14.38	12.50	11.47
DE	16.52	14.37	13.18	7.33	6.38	5.85	8.56	7.44	6.83
				WESTLICHES GEBIET					
DA	48.81	42.44	38.90	21.67	18.84	17.27	25.28	21.98	20.15
DB	36.20	31.48	28.85	16.07	13.98	12.81	18.75	16.31	14.94
DC	27.18	23.64	21.67	12.07	10.50	9.62	14.08	12.25	11.23
DD	24.17	21.02	19.27	10.73	9.33	8.56	12.52	10.89	9.98
DE	15.30	13.31	12.20	6.79	5.91	5.42	7.93	6.89	6.32
				FRANKFURT/M					
DA	39.66	34.48	31.87	17.61	15.31	14.15	20.54	17.86	16.51
DB	35.30	30.70	28.37	15.67	13.63	12.60	18.29	15.90	14.70
DC	29.09	25.30	23.38	12.92	11.23	10.38	15.07	13.11	12.11
DD	27.83	24.20	22.37	12.36	10.74	9.93	14.42	12.54	11.59
DE	15.03	13.07	12.08	6.67	5.80	5.36	7.79	6.77	6.26

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	VERBRAUCHER-TYPEN STANDARD CONSUMERS CONSOMMATEURS TYPE	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA				OHNE STEUERN TAXES EXCL. HORS TAXES	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TAXES
DEUTSCHLAND (PF)									
STUTT GART									
DA	59.69	51.90	48.10	26.50	23.04	21.36	30.92	26.88	24.92
DB	43.80	38.09	35.30	19.45	16.91	15.67	22.69	19.73	18.29
DC	30.25	26.30	24.37	13.43	11.68	10.82	15.67	13.62	12.62
DD	27.14	23.60	21.87	12.05	10.48	9.71	14.06	12.22	11.33
DE	15.55	13.52	12.53	6.90	6.00	5.56	8.05	7.00	6.49
M U E N C H E N									
DA	43.54	37.86	34.99	19.33	16.81	15.54	22.55	19.61	18.12
DB	40.43	35.15	32.49	17.95	15.61	14.43	20.94	18.21	16.83
DC	34.30	29.83	27.57	15.23	13.24	12.24	17.77	15.45	14.28
DD	33.43	29.07	26.87	14.84	12.91	11.93	17.32	15.06	13.92
DE	18.45	16.04	14.83	8.19	7.12	6.58	9.56	8.31	7.68
S U E D L I C H E S   G E B I E T									
DA	66.69	58.00	53.60	29.61	25.75	23.80	34.55	30.04	27.76
DB	48.40	42.09	38.90	21.49	18.69	17.27	25.07	21.80	20.15
DC	33.75	29.35	27.12	14.99	13.03	12.04	17.48	15.20	14.05
DD	30.18	26.24	24.25	13.40	11.65	10.77	15.63	13.59	12.56
DE	17.52	15.24	14.08	7.78	6.77	6.25	9.08	7.89	7.29
E R F U R T									
DA	47.96	41.70	41.70	21.29	18.51	18.51	24.84	21.60	21.60
DB	37.03	32.20	32.20	16.44	14.30	14.30	19.18	16.68	16.68
DC	27.47	23.89	23.89	12.20	10.61	10.61	14.23	12.38	12.38
DD	25.48	22.15	22.15	11.31	9.83	9.83	13.20	11.47	11.47
DE	15.34	13.34	13.34	6.81	5.92	5.92	7.95	6.91	6.91
L E I P Z I G									
DA	44.74	38.90	38.90	19.86	17.27	17.27	23.18	20.15	20.15
DB	33.18	28.85	28.85	14.73	12.81	12.81	17.19	14.94	14.94
DC	24.92	21.67	21.67	11.06	9.62	9.62	12.91	11.23	11.23
DD	22.16	19.27	19.27	9.84	8.56	8.56	11.48	9.98	9.98
DE	13.83	12.03	12.03	6.14	5.34	5.34	7.16	6.23	6.23
R O S T O C K									
DA	43.89	38.17	38.17	19.49	16.95	16.95	22.74	19.77	19.77
DB	35.74	31.08	31.08	15.87	13.80	13.80	18.51	16.10	16.10
DC	28.98	25.20	25.20	12.87	11.19	11.19	15.01	13.05	13.05
DD	27.52	23.93	23.93	12.22	10.62	10.62	14.26	12.40	12.40
DE	15.76	13.70	13.70	7.00	6.08	6.08	8.16	7.10	7.10
E L L A S   ( D R A )					A T H I N A I				
DA	25.13	21.30	21.30	9.93	8.41	8.41	9.02	7.65	7.65
DB	23.91	20.26	20.26	9.44	8.00	8.00	8.58	7.27	7.27
DC	20.91	17.72	17.72	8.26	7.00	7.00	7.51	6.36	6.36
DD	21.68	18.37	18.37	8.56	7.26	7.26	7.78	6.59	6.59
DE	15.94	13.51	13.51	6.30	5.34	5.34	5.72	4.85	4.85

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	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES				STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES
VERBRAUCHER-TYPEN STANDARD CONSUMERS CONSOMMATEURS TYPE	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA	OHNE STEUERN TAXES EXCL. HORS TAXES
ESPANA (PTA)			MADRID						
DA	24.82	21.58	21.58	19.56	17.01	17.01	15.56	13.53	13.53
DB	24.82	21.58	21.58	19.56	17.01	17.01	15.56	13.53	13.53
DC	19.41	16.88	16.88	15.30	13.30	13.30	12.17	10.58	10.58
DD	17.81	15.49	15.49	14.03	12.21	12.21	11.17	9.71	9.71
DE	12.70	11.04	11.04	10.01	8.70	8.70	7.96	6.92	6.92
FRANCE (CENT.)			PARIS						
DA	116.41	100.81	91.18	17.35	15.02	13.59	17.69	15.32	13.86
DB	102.22	87.52	79.16	15.23	13.04	11.79	15.54	13.30	12.03
DC	86.83	75.39	68.19	12.94	11.23	10.16	13.20	11.46	10.36
DD	83.48	72.14	65.25	12.44	10.75	9.72	12.69	10.97	9.92
DE	67.14	58.10	52.55	10.00	8.66	7.83	10.21	8.83	7.99
FRANCE (CENT.)			LILLE						
DA	115.37	99.93	91.18	17.19	14.89	13.59	17.54	15.19	13.86
DB	101.32	86.76	79.16	15.10	12.93	11.79	15.40	13.19	12.03
DC	86.05	74.74	68.19	12.82	11.14	10.16	13.08	11.36	10.36
DD	82.73	71.51	65.25	12.33	10.65	9.72	12.57	10.87	9.92
DE	66.54	57.60	52.55	9.91	8.58	7.83	10.11	8.76	7.99
FRANCE (CENT.)			STRASBOURG						
DA	108.45	94.10	91.18	16.16	14.02	13.59	16.48	14.30	13.86
DB	95.31	81.69	79.16	14.20	12.17	11.79	14.49	12.42	12.03
DC	80.87	70.37	68.19	12.05	10.49	10.16	12.29	10.70	10.36
DD	77.78	67.34	65.25	11.59	10.03	9.72	11.82	10.24	9.92
DE	62.55	54.24	52.55	9.32	8.08	7.83	9.51	8.24	7.99
FRANCE (CENT.)			LYON						
DA	115.37	99.93	91.18	17.19	14.89	13.59	17.54	15.19	13.86
DB	101.32	86.76	79.16	15.10	12.93	11.79	15.40	13.19	12.03
DC	86.05	74.74	68.19	12.82	11.14	10.16	13.08	11.36	10.36
DD	82.73	71.51	65.25	12.33	10.65	9.72	12.57	10.87	9.92
DE	66.54	57.60	52.55	9.91	8.58	7.83	10.11	8.76	7.99
FRANCE (CENT.)			MARSEILLE						
DA	115.37	99.93	91.18	17.19	14.89	13.59	17.54	15.19	13.86
DB	101.32	86.76	79.16	15.10	12.93	11.79	15.40	13.19	12.03
DC	86.05	74.74	68.19	12.82	11.14	10.16	13.08	11.36	10.36
DD	82.73	71.51	65.25	12.33	10.65	9.72	12.57	10.87	9.92
DE	66.54	57.60	52.55	9.91	8.58	7.83	10.11	8.76	7.99
FRANCE (CENT.)			TOULOUSE						
DA	115.37	99.93	91.18	17.19	14.89	13.59	17.54	15.19	13.86
DB	101.32	86.76	79.16	15.10	12.93	11.79	15.40	13.19	12.03
DC	86.05	74.74	68.19	12.82	11.14	10.16	13.08	11.36	10.36
DD	82.73	71.51	65.25	12.33	10.65	9.72	12.57	10.87	9.92
DE	66.54	57.60	52.55	9.91	8.58	7.83	10.11	8.76	7.99

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	VERBRAUCHER-TYPEN STANDARD CONSUMERS CONSOMMATEURS TYPE	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA				OHNE STEUERN TAXES EXCL. HORS TAXES	STEUERN INBEGR. WITH TAXES COMPRISES	OHNE MWST. VAT EXCL. HORS TVA
	IRELAND (P)			DUBLIN					
DA	11.239	9.990	9.990	16.75	14.89	14.89	14.44	12.84	12.84
DB	9.444	8.395	8.395	14.07	12.51	12.51	12.14	10.79	10.79
DC	6.578	5.847	5.847	9.80	8.71	8.71	8.45	7.51	7.51
DD	6.423	5.709	5.709	9.57	8.51	8.51	8.25	7.34	7.34
DE	4.350	3.867	3.867	6.48	5.76	5.76	5.59	4.97	4.97
	ITALIA (LIT)			NATIONAL					
DA	128.18	117.60	95.80	7.69	7.06	5.75	6.79	6.23	5.08
DB	145.33	133.33	115.53	8.72	8.00	6.93	7.70	7.07	6.12
DC	396.18	363.47	300.47	23.77	21.81	18.03	21.00	19.26	15.92
DD	365.52	335.34	272.34	21.93	20.12	16.34	19.37	17.77	14.43
DE									
	G. D. LUXEMBOURG (LFR)			NATIONAL					
DA	8.81	8.31	8.31	21.09	19.89	19.89	21.83	20.59	20.59
DB	6.59	6.22	6.22	15.77	14.88	14.88	16.33	15.40	15.40
DC	4.40	4.15	4.15	10.54	9.94	9.94	10.91	10.29	10.29
DD	4.26	4.02	4.02	10.20	9.63	9.63	10.56	9.96	9.96
DE	2.88	2.72	2.72	6.89	6.50	6.50	7.14	6.73	6.73
	NEDERLANDS (CENTS)			ROTTERDAM					
DA	36.68	31.22	31.22	16.36	13.92	13.92	16.87	14.36	14.36
DB	30.51	25.97	25.97	13.61	11.58	11.58	14.03	11.95	11.95
DC	23.71	20.18	20.18	10.57	9.00	9.00	10.91	9.28	9.28
DD	21.99	18.72	18.72	9.81	8.35	8.35	10.12	8.61	8.61
DE	15.45	13.15	13.15	6.89	5.86	5.86	7.11	6.05	6.05
				NOORD-HOLLAND					
DA	31.19	26.55	26.55	13.91	11.84	11.84	14.35	12.21	12.21
DB	25.61	21.80	21.80	11.42	9.72	9.72	11.78	10.03	10.03
DC	21.06	17.92	17.92	9.39	7.99	7.99	9.69	8.24	8.24
DD	19.86	16.90	16.90	8.86	7.54	7.54	9.14	7.77	7.77
DE	14.51	12.35	12.35	6.47	5.51	5.51	6.67	5.68	5.68
				NOORD-BRABANT					
DA	32.15	27.36	27.36	14.34	12.20	12.20	14.79	12.59	12.59
DB	25.21	21.46	21.46	11.24	9.57	9.57	11.60	9.87	9.87
DC	19.12	16.27	16.27	8.53	7.26	7.26	8.80	7.48	7.48
DD	17.52	14.91	14.91	7.81	6.65	6.65	8.06	6.86	6.86
DE	13.15	11.19	11.19	5.86	4.99	4.99	6.05	5.15	5.15
	PORTUGAL (ESC)			LISBOA					
DA	26.250	25.000	24.800	17.40	16.58	16.44	13.39	12.75	12.65
DB	30.080	28.650	28.550	19.94	18.99	18.93	15.34	14.61	14.56
DC	25.920	24.690	24.650	17.18	16.37	16.34	13.22	12.59	12.57
DD	23.000	21.910	21.890	15.25	14.53	14.51	11.73	11.17	11.16
DE	17.120	16.310	16.310	11.35	10.81	10.81	8.73	8.32	8.32

## PRIX DE L'ELECTRICITE POUR USAGES DOMESTIQUES


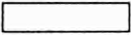
JANUAR 01 JANUARY 1994 JANVIER	NATIONALE WAEHRUNG NATIONAL CURRENCY / KWH MONNAIE NATIONALE			KKS	PPS	SPA / 100 KWH	ECUS / 100 KWH					
	VERBRAUCHER-TYPEN	STEUERN	OHNE				STEUERN	OHNE	OHNE	STEUERN	OHNE	OHNE
	STANDARD CONSUMERS	INBEGR. WITH TAXES	MWST. VAT EXCL.				OHNE STEUERN TAXES	INBEGR. WITH TAXES	MWST. VAT EXCL.	OHNE STEUERN TAXES	INBEGR. WITH TAXES	MWST. VAT EXCL.
	CONSUMMATEURS TYPE	[COMPRISES] TAXES	TVA HORS	TAXES HORS	[COMPRISES] TAXES	TVA HORS	TAXES HORS	[COMPRISES] TAXES	TVA HORS	TAXES HORS		
UNITED KINGDOM (P)						LONDON						
DA	15.467	15.467	14.467	22.20	22.20	20.76	20.73	20.73	19.39			
DB	11.393	11.393	11.393	16.35	16.35	16.35	15.27	15.27	15.27			
DC	7.596	7.596	7.596	10.90	10.90	10.90	10.18	10.18	10.18			
DD	6.850	6.850	6.850	9.83	9.83	9.83	9.18	9.18	9.18			
DE	4.294	4.294	4.294	6.16	6.16	6.16	5.75	5.75	5.75			
						LEEDS						
DA	13.973	13.973	13.973	20.05	20.05	20.05	18.72	18.72	18.72			
DB	10.597	10.597	10.597	15.21	15.21	15.21	14.20	14.20	14.20			
DC	7.357	7.357	7.357	10.56	10.56	10.56	9.86	9.86	9.86			
DD	6.735	6.735	6.735	9.66	9.66	9.66	9.02	9.02	9.02			
DE	4.294	4.294	4.294	6.16	6.16	6.16	5.75	5.75	5.75			
						BIRMINGHAM						
DA	13.117	13.117	13.117	18.82	18.82	18.82	17.58	17.58	17.58			
DB	10.243	10.243	10.243	14.70	14.70	14.70	13.73	13.73	13.73			
DC	7.417	7.417	7.417	10.64	10.64	10.64	9.94	9.94	9.94			
DD	6.861	6.861	6.861	9.85	9.85	9.85	9.19	9.19	9.19			
DE	4.261	4.261	4.261	6.11	6.11	6.11	5.71	5.71	5.71			
						GLASGOW						
DA	13.870	13.870	13.870	19.90	19.90	19.90	18.59	18.59	18.59			
DB	10.500	10.500	10.500	15.07	15.07	15.07	14.07	14.07	14.07			
DC	7.670	7.670	7.670	11.01	11.01	11.01	10.28	10.28	10.28			
DD	6.920	6.920	6.920	9.93	9.93	9.93	9.27	9.27	9.27			
DE	4.340	4.340	4.340	6.23	6.23	6.23	5.82	5.82	5.82			

ELEKTRIZITAETSPREISE FUER HAUSHHALTE

ELECTRICITY PRICES FOR HOUSEHOLDS

PRIX DE L'ELECTRICITE POUR USAGES DOMESTIQUES

1	B	BELGIQUE NATIONAL	9	L	LUXEMBOURG
2	DK	DANMARK NATIONAL	10	NL	ROTTERDAM
3	D	DUESSELDORF	11	P	LISBOA
4	GR	ATHINAI	12	UK	LONDON
5	E	MADRID			
6	F	PARIS			
7	IRL	DUBLIN			
8	I	ITALIE NATIONAL			

 SPA / GJ  
 ECU / GJ

(1) STEUERN INBEGR./ TAXES INCL./ TAXES COMPRISES

(2) OHNE MWST./ VAT EXCL./ HORS TVA

(3) OHNE STEUERN/TAXES EXCL./ HORS TAXES

