

Administrative and legal regulations

Contents

1.	House rules	1
2.	Smoking ban	1
3.	Animals	1
4.	Waste removal	1
5.	Photographs	1
6.	Advertising	1
7.	Advertising board rental	1
8.	Music and royalties	2
9.	Exhibited items, products and installations	2
10.	Cash and carry sales	2
11.	Compulsory indication of retail prices	3
12.	Withholding tax	3
13.	Labour legislation and working time (see appendix 1.13)	3
14.	Foreign staff employed at Palexpo (see appendices 2.14 to 5.14)	4
15.	Temporary workers (fixed and temporary employment agencies)	5
16.	Exhibitor's liability for damage	5
17.	Insurance	5
18.	Financial obligations	5
19.	Refund of value added tax (VAT) charged in Switzerland to foreign buyers domiciles abroad (see appendices 6.19 to 8.19)	5
20.	Complaints	6
21.	Nullity of clause	6
22.	Confidentiality	6
23.	Settlement of disputes	6

Enclosures:

Appendix 1.13	Summary of the main provisions applicable to the exhibition industry
Appendix 2.14	Table summarizing procedures required according to country of residence
Appendix 3.14	OCIRT, Form A (for employees seconded from EU / EFTA countries)
Appendix 4.14	OCIRT, Form B (for independent service providers from EU / EFTA countries)
Appendix 5.14	OCP Form
Appendix 6.19	CB management AG Procedure
Appendix 7.19	AFC, Form to VAT refund
Appendix 8.19	Statement of Tax status (VAT)

Administrative and legal regulations

PALEXPO SA is the owner, the manager and the operator of the Exhibition and Congress Centre of Geneva/ Grand-Saconnex.

Exhibitors are responsible for ensuring that their activities conform to legal requirements and for obtaining any necessary authorizations. The most important areas are mentioned below and, if necessary, exhibitors should apply for information directly to the competent authorities.

Palexpo SA declines any responsibility in case of infringement of legal provisions affecting publicity, sales activities, etc.

1. HOUSE RULES

Palexpo SA enforces rules and regulations in the areas and buildings used for fairs and exhibitions on the Palexpo site. Offenders risk exclusion from the exhibition without refund or compensation.

Palexpo SA relies on the support of organisers and exhibitors in maintaining discipline and good order during events. They are invited to notify Palexpo SA of any visitors whose behaviour seems to be detrimental to exhibitors or to the exhibition as a whole, or of any unauthorized persons attempting to conduct business on the exhibition site.

2. SMOKING PROHIBITION

Smoking is prohibited strictly prohibited inside the Palexpo premises.

All users of the Palexpo site are requested to comply with, and to enforce, the no smoking prohibition everywhere inside the premises.

Thank you for respecting this legal provision and for including it in all your documents.

3. ANIMALS

Animals are not admitted to the Palexpo buildings except during events specially dedicated to them, in which case only exhibitors are authorized to bring animals into Palexpo.

The use or exhibition of live animals in shows or other events (whether public or private) is subject to authorization from the Cantonal Veterinary Service.

For an application form, please contact:

Service de la consommation et des affaires vétérinaires (SCAV)

Quai Ernest-Ansermet 22

P.O. Box 76

CH - 1211 Geneva 4

Tel.: +41 (0)22 546 56 00

Fax: +41 (0)22 546 56 96

secretariat.ovc@etat.ge.ch

<http://ge.ch/dares/service-consommation-affaires-veterinaires/accueil.html>

4. WASTE REMOVAL

The exhibitor is responsible for the disposal of his waste during assembly, exhibition & dismantling.

Official garbage bags & containers can be ordered from Palexpo. (See heading «Palexpo SA» Regulations «Waste Removal»). The collection and the evacuation by the technical staff of Palexpo SA are including in the price of the official garbage bags & Containers.

5. PHOTOGRAPHS

Photographing, sketching or otherwise reproducing exhibited articles or stand, without the prior authorization of the exhibitor, is prohibited. As organisers cannot accept any liability in this matter, it is up to individual exhibitors to enforce the ban on their own stands.

Nevertheless, exhibitors cannot object to general views of the exhibition being taken with the permission of the organizers or of Palexpo SA, nor to the sale or publication of such views.

6. ADVERTISING

All sales promotion activities, surveys and the distribution of publicity materials and any other form of publicity are authorised only on the exhibitor's stand, without prior authorization of the organiser.

Exhibitors are strictly prohibited from using audiovisual equipment in such a manner that the messages disseminated or shown may be seen or heard on one or more neighbouring stands.

Any false or misleading advertising, of any nature whatsoever, is strictly prohibited and the perpetrator thereof may be expelled immediately from the event.

7. ADVERTISING SPACE RENTAL

For advertising space rental (paper or digital signage), please contact the following companies:

- Inside Palexpo:

Neo Advertising SA

Avenue Blanc 47

CH-1202 Geneva

Tel.: +41 (0)22 949 77 77

Fax: +41 (0)22 949 77 78

info@neoadvertising.com / www.neoadvertising.com

- Outside Palexpo:

Société Générale d’Affichage (SGA)

Rue Cardinal-Journet 25

CH-1217 Meyrin / Geneva

Tel.: +41 (0)58 220 72 00

Fax: +41 (0)58 220 72 99

geneve@sga.ch / www.sga.ch

8. MUSIC AND ROYALTIES

The performance and related rights (rights of performers and producers of sound carriers) concerning the use of background music (audio - video) as well as for the organization of minor musical events on the stands are paid by Palexpo SA. Exhibitors who use or play music within these limits do not need to apply to SUISA for an authorization.

However, events such as concerts and musical shows of a significant size have to be announced to SUISA by the exhibitors in order to obtain a specific authorization:

SUISA

Swiss society for the rights of authors of musical works
Avenue du Grammont, 11bis
CH - 1007 Lausanne

Tel.: +41 (0)21 614 32 32
Fax: +41 (0)21 614 32 42
suisa@suisa.ch / www.suisa.ch

9. EXHIBITED ITEMS, PRODUCTS AND INSTALLATIONS

9.1. Medicinal Products

In order to be offered for sale a medicinal product must be registered by the Swiss authority for the control and authorisation of Therapeutic Products, «**Swissmedic**», and be authorised by the **Cantonal Pharmacist**:

Swissmedic

Institut suisse des produits thérapeutiques / Swiss Institut of Therapeutic Products
Hallerstrasse 7
PO Box
CH-3000 Berne 9

Tel.: +41 (0)31 322 02 11
Fax: +41 (0)31 322 02 12
www.swissmedic.ch

Service du pharmacien cantonal (SPC)

Avenue de Beau-Séjour 24
CH - 1206 Genève

Tel.: +41 (0)22 546 51 88
Fax: +41 (0)22 546 51 89
<http://ge.ch/dares/pharmacien-cantonal/accueil.html>

You will find the current legislation governing Therapeutic Products on the website mentioned below:

www.swissmedic.ch/rechtstexte/00201/00203/index.html?lang=fr

Except for a few rare exceptions, medicinal products may only be sold by pharmacies or druggists.

Within the context of an exhibition, only medicines which are freely available for sale (those mentioned in Category E) can be sold, provided that they contain an active ingredient which is featured on the list E (certain plants or essential oils, for example), that they do not fall within the categories A – D and provided that their use requires no specialist advice.

Additional information as well as a copy of the List E can be obtained from the Cantonal Pharmacist (SPC).

9.2. Foodstuffs and utility articles (cosmetics, toys, etc)

In Switzerland the Federal Office for Public Health (OFSP) is responsible for consumer protection and consequently for foodstuffs and other consumer articles.

Office fédéral de la santé publique (OFSP)

CH - 3003 Berne

Tel.: +41 (0)31 322 21 11
Fax: +41 (0)31 323 37 72
www.bag.admin.ch/themen/lebensmittel/index.html?lang=fr

In Geneva, the competent authority for the control of foodstuffs and utility articles, as well as for veterinary problems is:

Service de la consommation et des affaires vétérinaires (SCAV)

Quai Ernest-Ansermet 22
P.O. Box 76
CH - 1211 Geneva 4

Tel.: +41 (0)22 546 56 00
Fax: +41 (0)22 546 56 96
secretariat.ovc@etat.ge.ch
<http://ge.ch/dares/service-consommation-affaires-veterinaires/accueil.html>

In Switzerland, the law in relation to foodstuffs and utility articles ensures that the health and safety of such articles can be controlled, and protects against fraud and deceit (in terms of the composition of foodstuffs, but also claims, labelling and advertising).

Foodstuffs and utility articles are regulated by the Federal Law of the 9th October 1992 on foodstuffs and utility objects (Law on Foodstuffs, LDAI) and its enforcement orders, namely the Ordinance of 23rd November 2005 on foodstuffs and utility articles (ODAI0Us).

The indications concerning products offered for sale must therefore be sufficient for the appropriate use of the product, remain within the boundaries stipulated by the legislation and not be misleading.

Certain foodstuffs are subject to prior authorisation from the OFSP, and exhibitors are therefore requested to contact the SCAV who will be able to provide all the necessary information and advice.

9.3. Alcohol

Exhibitors are reminded that, in accordance with the Geneva law on restaurant services, the sale of drinks and accommodation (LRDBH), it is forbidden to serve alcoholic drinks to adolescents under the age of 16, unless accompanied by an adult responsible for them, or to inebriated persons.

Furthermore, in accordance with the Ordinance of the Federal Department for the Interior on alcoholic beverages, it is forbidden to publicise alcoholic drinks, particularly amongst young people under 18 years of age, namely during events of a cultural, sporting or other nature, principally frequented by the young.

9.4. Installations and technical equipment, dangerous products, gas bottles and heat-producing equipment

For instructions governing the use of installations and technical equipment, dangerous products, gas bottles and heat-producing equipment such as water-heaters, ovens and grills etc. please refer to the provisions contained in the Security and Fire Prevention regulations.

9.5. Infringements of various legal provisions

Exhibitors not respecting the various legal provisions mentioned above concerning exhibited products, items and installations will be held solely responsible for any legal, civil or administrative consequences arising from their actions.

10. CASH AND CARRY SALES

(Exhibition/ sale, clearance sale, etc.)

The legal provisions set forth below must be observed by any merchant who rents space on his/her own behalf from Palexpo for the purpose of engaging in commercial activities designed to be open and accessible to the public (exhibition/sale, clearance sale, etc.).

10.1 Opening hours

(Pursuant to the provisions of the Store Opening Hours Law of November 15, 1968).

The term «store» applies to any facility or premises accessible to the public and used for the retail sale of merchandise. Accordingly, the exhibition halls and other premises of Palexpo accessible to the public and used for the retail sale of merchandise are considered as stores.

The usual closing hour for stores is 7:00 p.m. Friday and Saturday closing hours are 7:30 p.m. and 6 p.m., respectively. Stores are allowed to remain open until 9:00 p.m. once a week (Thursday).

All stores must be closed on Sundays and all legal holidays designated as such in Article 1 of the Public Holidays Act of November 3, 1951.

Opening hours must be displayed on advertising materials and at the entrance to the premises.

When a commercial exhibition is of obvious cultural, artistic or documentary interest, or is obviously a combined event staged by one or more branches of the national or cantonal economy, the Cantonal Retail Inspection Office (Service du commerce or SCom) may, upon request made by the organizers or exhibitors and submitted no later than 30 days prior to the event, grant an exemption to the provisions set forth by law for a maximum period of 2 weeks.

Applications for such exemptions must be submitted directly to the SCom (see address below).

Subject to the collective agreements (CCT) applicable to the retail trade sector, see

www.geneve.ch/ocirt/cct/EnVigueur/Internet/AWE/default.asp

10.2 Sales by private individuals, merchants or businesses

(Pursuant to the provisions of the Federal Itinerant Commerce Law of March 23, 2001, and of the Federal Tests & Measurements Law of June 9, 1977).

Any individual who, for the purpose of making a profit, sells merchandise to consumers within the boundaries of a hall or other leased premises must be in the possession of an Itinerant Merchant Permit («autorisation pour commerçant itinérant») issued by the respective cantonal authority. This obligation also applies to sales personnel.

No Itinerant Merchant Permit is required for merchants or businesses taking part in events deemed by the authority to be of obvious commercial interest or to benefit tourism, or for merchants or businesses who offer merchandise or services, or take orders for such merchandise or services, within the premises defined by the organizer as authorized by the respective authority (exhibition or trade fair).

The inspection (official verification and stamp) of measuring instruments used or useable in the retail trade as well as the inspection of measurements designating quantities, falls under the jurisdiction of the Test and Measurement Department of the SCom.

11. COMPULSORY INDICATION OF RETAIL PRICES

(in compliance with the provisions of the Federal Ordinance on the display of retail prices, 11 December 1978)

The retail price of all goods on display for sale to customers must be indicated.

The net sales price must be indicated clearly and legibly in Swiss Francs.

This provision extends not only to exhibitors but also includes sales points dealing in tobacco, newspapers, books, postcards, postage stamps, sweets, etc. as well as catering establishments serving drinks or food.

Goods designed mainly for further development, conversion or sale to third parties in the practice of their trade, are not subject to this provision.

Exhibitors who fail to comply with this provision must answer to the authority mentioned below.

Please direct any application for exemption or request for further information to:

Service du commerce (SCom)

Bandol Centre
Rue de Bandol 1
CH-1213 Onex

Tel.: +41 (0)22 388 39 39

Fax: +41 (0)22 388 39 40

scom@etat.ge.ch / www.geneve.ch/scom

12. WITHHOLDING TAX

Taxpayers in the categories listed below are subject to a tax deduction at source:

1. Foreign workers, i.e. those with an A, B or L permit, and applicants for refugee status. This does not apply to holders of C permits;
2. Frontier workers of Swiss or foreign nationality;
3. Seasonal workers;
4. Foreigners who hold a limited-stay permit that allows them to be gainfully employed in Switzerland without taking up residence (90 or 120 day permit);
5. Young persons who are still minors on 1 January of the current year, or when they arrive in the Canton if after 1 January, irrespective of nationality or type of permit;
6. Professional entertainers, musicians, soloists, members of orchestras, actors, lecturers, sportsmen, and others, including people domiciled in foreign countries who belong to troupes giving a few performances at an event.

Further details may be obtained from:

Département des Finances Service de l'impôt à la source

Hôtel des finances
Rue du Stand 26
P.O. Box 3937
CH-1211 Geneva 3

Tel.: +41 (0)22 327 71 11 (General)

Tel.: +41 (0)22 327 74 20 (Tax at source)

Fax: +41 (0)22 327 59 59 (Tax at source)

<http://ge.ch/impots>

13. LABOR LEGISLATION AND WORKING TIME

13.1. Labour Legislation

(see Appendix 1.13)

Personnel working on the Palexpo site are namely subject to:

- the provisions of the Federal Labour Law of 13 March 1964 (LTr);
- the regulations 2 relating to the Federal Labour Law of 10 May 2000 (OLT2);
- the provisions of the Federal Accident Insurance Law of 20 March 1981 (LAA);
- the regulations relating to the Federal Accident Insurance Law of 20 December 1982 (OLAA).

See also Heading «Safety and Security / Fire Prevention» Article: «Prevention of industrial injuries».

Further particulars may be obtained from:

Office cantonal de l'inspection et des relations du travail (OCIRT)

Rue des Noirettes 35
P.O. Box 1255
CH-1211 Geneva 26 / La Praille

Fax: +41 (0)22 388 29 69

reception.ocirt@etat.ge.ch / www.geneve.ch/ocirt

Federal laws are available on the following Internet site:

www.admin.ch.

13.2. Working time

(see Appendix 1.13)

Staff employed within the scope of trade fairs – be it for the erection of stands, the provision of services to visitors, the maintenance and dismantling of stands, are subject to Swiss laws governing working times.

Even if no permit is necessary to employ staff to carry out such work during nights and on Sundays and public holidays, the provisions of the federal law do apply to work with regard to the length of working time and rest times. The legal provisions are summarized in the articles on the link: www.ge.ch/sante-travail/derogation.asp

14. FOREIGN STAFF EMPLOYED AT PALEXPO

Secondment of staff and independent service providers to Palexpo (see Appendices 2.14 to 5.14).

These instructions do not contain any information about the general conditions of residence or about longer-term secondments (more than 90 days), which are subject to other regulations. They constitute a non-comprehensive summary of instructions for the situations most frequently encountered by exhibitors.

The terms of access to the Swiss employment market vary and depend upon whether the worker concerned is a national:

- of a member state of the European Union before its extension (EU-25): Austria, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Great Britain, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxembourg, Malta, the Netherlands, Poland, Slovakia, Slovenia, Portugal, Spain, Sweden;
- of a state within the European Free Trade Association (EFTA): Iceland, Liechtenstein, Norway;
- of one of the two new member states of the European Union (EU-2): Bulgaria, Romania;
- of another country.

(See Summary Overview - Appendix 2.14)

Two different procedures must be observed respectively:

- Registration for which the «Office cantonal de l'inspection et des relations du travail (OCIRT – Employment Inspectorate)» is the authority responsible – see Appendices 2.14 and 3.14.
- Application for short-term residence and work permits, for which the «Office cantonal de la Population (OCP – Canton Immigration Authority)» is the authority responsible – see Appendix 14.4.

14.1 Nationals from EU-25, EFTA

14.1.1 Normal procedure: registration is only required if employment exceeds eight days

Registration is obligatory if employment exceeds eight days in the same calendar year.

In such cases, the independent service providers as well as employees seconded by companies based in other countries must contact the OCIRT at least eight days before the work planned at Palexpo commences (see Article 14.4 «Registration Procedure»).

14.1.2 Special cases: registration required from the first day

Certain specific sectors are regarded as special cases. These include the activities of exhibitors at Palexpo SA in the following areas:

- Construction industry
- Stand cleaning
- Catering sector
- Security

These activities require registration with the OCIRT from the first day irrespective of the duration of the exhibition or secondment (see Article 14.4 «Registration Procedure»).

14.2 Nationals from EU-2 countries

14.2.1 Normal procedure: registration is only required if employment exceeds eight days

Registration is obligatory if employment exceeds eight days in the same calendar year.

In such cases, the independent service providers as well as employees seconded by companies based in other countries must contact the OCIRT at least eight days before the work planned at Palexpo commences (see Article 14.4 «Registration Procedure»).

14.2.2 Special cases: a permit / registration is required from the first day

For the sectors listed in Article 14.1.2 as well as the parks and gardens sector, an application for a work and residence permit is obligatory from the first day irrespective of the employment or duration of the secondment. This application must be made to the OCP (see Article 14.5 «Permit Procedure»). Access to the employment market in these sectors is subject to priority for national workers, checks on working conditions and payment as well as the requirement of a good professional qualification.

Palexpo SA is happy to provide exhibitors with lists of local companies which are able to carry out such work.

In regard to the specific catering trade, only registration with the OCIRT will be required at least eight days before the planned activities commence.

14.3 Nationals from non-EU / -EFTA countries

14.3.1 Normal procedure: a permit is only required if employment exceeds eight days

An application for a short-term residence and work permit is obligatory if employment exceeds eight days in the same calendar year. In such cases, the independent service providers as well as employees seconded by companies based in non-EU / -EFTA states must contact the OCP at least eight days before the work planned at Palexpo commences (see Article 14.5 «Permit Procedure»).

14.3.2 Special cases: a permit is required from the first day

For the sectors listed in Article 14.1.2, nationals of the countries named already require a permit from the first day irrespective of the employment or duration of the secondment (see Article 14.5 «Permit Procedure»).

Access to the employment market in these sectors is subject to priority for national workers, checks on working conditions and payment as well as the requirement of a good professional qualification.

Palexpo SA is happy to provide exhibitors with lists of local companies which are able to carry out such work.

14.4 Registration procedure

Registrations must be submitted to the OCIRT at the following address:

Office cantonal de l'inspection et des relations du travail (OCIRT)

Rue des Noirettes 35
P.O. Box 1255
CH-1211 Geneva 26 / La Praille

Fax: + 41 (0)22 388 29 30
reception.ocirt@etat.ge.ch
www.geneve.ch/ocirt

- Registrations for seconded employees must be submitted on the enclosed OCIRT Form A (see Appendix 3.14)
- Registrations for independent service providers must be submitted on the enclosed OCIRT Form B (see Appendix 4.14).

The legal duty to register employees is the responsibility of the employer.

A single registration suffices when several stays are required in order to carry out a single job for the same customer.

Important: OCIRT will not acknowledge receipt of the registration form. Seconded employees and independent service providers must bring along a copy of the registration form, duly completed and signed, together with proof of sending such form (eg. fax transmission receipt).

14.5 Permit procedure

Applications for short-term residence and work permits must be submitted to the OCP at the following address:

Office cantonal de la population (OCP)

Service des étrangers et des confédérés
Section autorisation de travail
Route de Chancy 88
P.O. Box 2652
CH-1211 Geneva 2

Tel.: +41 (0)22 546 48 88

sec.ocp@etat.ge.ch / www.geneve.ch/ocp/

Applications for short-term residence and work permits must be submitted on the enclosed OCP Form (see Appendix 5.14), or

- a. on the company paper (with letterhead) of the company making the application, with the proviso that all information requested in OCP Form is provided (in particular the name and date of the event, stand number) with date, stamp and signature;
- b. on the Individual Permit Application form (may be downloaded from: www.ge.ch/etrangers-confederes/fr/?rubrique=formulaires).

Incomplete applications or those on plain paper (without letterhead) will be rejected.

Approval by the OCP will be granted by stamp on the above-mentioned documents and will be returned by fax to the sender.

14.6 Later changes to a registration or permit

The authority responsible (OCIRT or OCP) must be informed immediately if circumstances change subsequent to registration or the receipt of a permit (change in the time required for the work to be provided, additional personnel, representation by a different person, etc.).

14.7 Subcontractors

If the work is to be carried out by subcontractors whose business or residence is not based in Switzerland, the customer – be it the overall, general or main contractor must contractually oblige the subcontractors to adhere to the above provisions. Otherwise the customer may be made liable for the non-fulfilment of these provisions.

15. TEMPORARY WORKERS (Fixed and temporary employment agencies)

Fixed and temporary employment agencies are not allowed to conduct their business unless they are in possession of an authorisation from the relevant authorities, under penalty of legal action.

Clients of such companies also expose themselves to the risk of legal action, if they knowingly use companies which they know not to be in possession of the required authorisation.

Exhibitors will therefore ensure that they use only agencies or service providers duly authorised to conduct business.

Private temporary employment or recruitment agencies not located in this country are not permitted to provide staff in Switzerland. In such cases, the use of a temporary employment agency in Switzerland is obligatory.

It is the responsibility of temporary employment agencies which provide personnel for trade-fair stands (hostesses, models, etc.) to contact the OCP (for applications for short-term residence and work permits) or the OCIRT (for registration procedures) directly.

16. EXHIBITORS' LIABILITY FOR DAMAGE

Exhibitors – as well as other tenants – are liable for any damage caused by them (or by a third party acting as a subcontractor) to the walls, floors, pillars and installations of the exhibition halls, during the assembly, operation and dismantling of their stands.

Consequently, the exhibitor should take out insurance policies to cover his liability in the event of such damage occurring (see Article 17 «Insurance»).

17. INSURANCE

17.1 Civil Liability Insurance

17.1.1 Damage to third parties and to premises, installations and equipment on the Palexpo site

All damage caused to third parties and to the premises, installations and equipment belonging to Palexpo SA remains at the expense of the organisers or the exhibitor and their sub-contractors.

In order to ensure coverage against claims for damages, subject to the risks mentioned above, the organiser, the exhibitors or the exhibitors' and organisers' sub-contractors must take out civil liability insurance. Upon request from Palexpo SA, the Organiser must provide a copy of his insurance certificate. The minimum sum guaranteed per claim must be sufficient to cover the risk inherent in the exhibition. In the absence of adequate insurance cover, Palexpo SA reserves the right to refuse to make the premises available.

In the event that the responsibility for the damages incurred lies with a third party (exhibitor, exhibitor's and organiser's sub-contractors, visitors to the event) and there is found to be no or inadequate insurance cover, then it becomes the organiser's responsibility to bear the cost of claims for damages resulting from the risks mentioned above.

17.2 Fire, Exhibition and Transit Insurance

The organiser and exhibitors, as well as their sub-contractors, are obliged to insure all the installations and equipment belonging to them, as well as those which are rented, against the risk of fire during the events.

Fully comprehensive insurance cover during the period of the exhibition, as well as fully comprehensive insurance during transportation, are optional insurances.

Palexpo SA declines all responsibility in the event of loss or damage to goods belonging to the organiser or third parties which are placed on the premises of Palexpo, whether locked or not. The organiser or third parties' goods are left entirely at their own risk.

The organiser and the exhibitors may ensure coverage by means of private insurance policies, through the intermediary of the insurance policies which Palexpo SA has taken out with Swiss insurers.

18. FINANCIAL OBLIGATIONS

The full floor-space rental is payable by the date set by the organiser according to the general regulations of the relevant exhibition.

Invoices for technical installations and various services are payable net upon receipt. Palexpo SA reserves the right not to deliver orders without previous settlement.

Exhibitors are personally responsible for the payment of all expenses incurred in connection with the installation of their stand by themselves, by the organizers or by third parties. (See Article 20 «Complaints».)

19. REFUND OF VALUE ADDED TAX (VAT) CHARGED IN SWITZERLAND TO FOREIGN BUYERS DOMICILED ABROAD

VAT paid in connection with participation in the show, such as floor space rental and construction of the exhibition stand, services provided by the show organizers, the meals, reception expenses and hotel accommodation is refundable in full by the fiscal authorities.

The VAT rates from January 1st, 2011 are:

- 8% VAT is the standard rate for most goods and services;
- 3.8% VAT is the standard rate for hotels (including the breakfast);
- 2.5% VAT is the standard rate on certain exemption as books, newspapers and food.

VAT charged in Switzerland in conjunction with trade show participation is refundable under the following conditions:

- The claimant:
 - must have his residence or business domicile in a foreign country, and
 - be able to prove that he is conducting a registered business in that country, and
 - may not conduct any business in Switzerland, that is, supply neither goods nor services.
- The purchased goods and services must contribute to the realization of a type of business income that would be subject to Swiss VAT if this income were achieved in Switzerland;
- The refund claim must be filed within 6 months from the end of the calendar year during which the services were purchased (June 30 the following year at the authorities);
- The refundable taxes for the calendar year must amount to at least CHF 500.-;
- The claimant must appoint a representative who has his residence or business domicile in Switzerland;
- The corresponding documents (invoices) and proof of payment (receipts, bank debits or credit card vouchers) must be submitted in the original;
- The country of the claimants residence or business domicile must grant reciprocal rights; at present this applies to the following countries:
Algeria, Argentina, Australia, Austria, Belgium, Bermudas, Brazil, Bulgaria, Canada, Cyprus, Czech Republic, Denmark, Estonia, The Filipinas, Finland, France, Germany, Great Britain, Greece, Hong Kong, Hungary, India, Ireland, Israel, Italy, Japan, Latvia, Lithuania, Luxemburg, Macedonia, Malaysia, Malta, Mauritius, Monaco, Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Russia, Saudi Arabia, Singapore, Slovakia, Slovenia, South Korea, Spain, Sweden, Thailand, Turkey and USA.

As a Swiss tax representative is required by law, we recommend that you file your refund claim through a specialist company.

We can recommend the following company:

CB Management AG

Ziegelweg 8
CH-6052 Hergiswil

Tel.: +41 (0)41 630 44 49

Fax: +41 (0)41 630 45 48

info@cbmanagement.ch / www.cbmanagement.ch

The commission is 15% on the refunded VAT. No basic fee. No charge for instructions to clients.

The above Company requires the following information for your VAT refund:

- the original bill (name and full address of the company) with proof of payment;
- your coordinator (address, banking arrangements, contact in case of inquiries).

Please send it by the end of May, so **CB Management AG** can complete the VAT refund. The company will gladly answer your questions and send you the necessary documents.

See Appendices 6.19 to 8.19.

20. COMPLAINTS

Claims relating to services provided (technical, equipment, etc.) must be addressed to Palexpo SA before or during the event. No claim of this nature can be taken into consideration after the closure of an event.

Any claim regarding invoicing must be made at the latest 30 days after the date of the invoice. (See Article 18 «Financial obligations» and 23 «Settlement of disputes»).

21. NULLITY OF CLAUSE

If any one of the dispositions of the present Administrative and legal Regulations is or become ineffective, invalid or opposite to a rule of law, the validity of the other dispositions remains unchanged without causing the nullity of the present Regulations. The aforementioned dispositions will be interpreted or replaced with the closest equivalent.

22. CONFIDENTIALITY

The exhibitors commit not to divulge, display or make available to third parties, the conditions of participation in an exhibition (rental conditions, finance conditions, technical conditions, others, etc.), without the prior written authorisation of the organiser and Palexpo SA.

This confidentiality clause continues beyond the end of the event.

23. SETTLEMENT OF DISPUTES

Swiss law alone is applicable.

Any disputes, differences or claims resulting from the current regulations or referring to the same, including the existence, validity, nullity, interpretation, execution or non-execution of any possible violations of the current regulations, will be attempted to be settled amicably by the parties concerned.

For any dispute not able to be settled amicably, the parties acknowledge the exclusive competence of the courts of the Republic and Canton of Geneva, subject to an appeal to the Supreme Court (Tribunal Fédéral).

Enclosures:

Appendix 1.13	Summary of the main provisions applicable to the exhibition industry
Appendix 2.14	Table summarizing procedures required according to country of residence
Appendix 3.14	OCIRT, Form A (for employees seconded from EU / EFTA countries)
Appendix 4.14	OCIRT, Form B (for independent service providers from EU / EFTA countries)
Appendix 5.14	OCP Form
Appendix 6.19	CB management AG Procedure
Appendix 7.19	AFC, Form to VAT refund
Appendix 8.19	Statement of Tax status (VAT)

SWISS FEDERAL EMPLOYMENT LAW – WORK AND REST TIMES

Summary of the main provisions applicable to the exhibition industry

(subject to special exceptions for restaurant and security businesses)

*Also subject to for employees more favourable conventional contractual or collective provisions or provisions for professional applications***Working time**

Employees may work for up to 11 consecutive days insofar as they are awarded leave of at least three days immediately thereafter and the five-day week is on average maintained over the calendar year.

Subject to the provisions below, employees may not exceed 50 hours of actual work during the period from Monday to Sunday.

In emergencies or in cases of extraordinary additional work, a maximum additional working time of two hours per employee and day may be demanded against payment of a supplement of 25% (unless these working hours are compensated by equivalent leave, with the agreement of the employee). Additional working time, however, may not exceed 140 hours in a calendar year.

Wages

The wages paid to the employee must be based on the wages customarily awarded in Geneva for the same activity.

Daily minimum rest times

The daily rest time has been defined as a minimum of 11 consecutive hours for adult employees, which may, however, be reduced to eight hours once a week insofar as the daily minimum rest time averages 11 hours over a period of two weeks.

Breaks

The work must be interrupted by breaks of at least 15 minutes during a working day in excess of 5.5 hours, of at least 30 minutes during a working day in excess of seven hours and of at least one hour during a working day in excess of nine hours. An uninterrupted working time exceeding 5.5 hours entitles to an additional break of 15 minutes.

Note: Breaks count as working time if the employee is not allowed to leave his workplace.

Day and evening work

Work during the day is regarded as work between 6.00 am and 8.00 pm, evening work is regarded as work between 8.00 and 11.00 pm. The day and evening work of each employee lies within a maximum daily period of 14 hours, including breaks and additional work. The periods for day and evening work may in agreement with the employees be moved by one hour (5.00 am to 10.00 pm or 7.00 pm to midnight). The selected periods apply to all employees.

Night work (between 11.00 pm and 6.00 am, without this period being moved, see above)

Night work may be considered without the procurement of a permit against the payment of a wage supplement of at least 25%.

Night work may (within 24 hours) last for a maximum of nine or ten hours with breaks. Daily minimum rest periods, however, must still be observed. The provisions for night work, with the exception of the wage supplement, apply when part of the employee's working time is night work.

Work on Sundays and public holidays

Work on Sundays and public holidays is also possible without the procurement of a permit in the event of urgent, properly demonstrated requirements or in the event of technical or economic necessity against the payment of a wage supplement of at least 50%.

Each employee must have at least 26 work-free Sundays in each calendar year, which may be distributed irregularly throughout the year insofar as at least one free Sunday is guaranteed per quarter.

A corresponding equivalent rest period must be granted in the week before or after the work on Sunday or the public holiday. This rest time period must include the daily rest time, i.e. it must be of at least 35 hours duration. The compensation rest time may be awarded en bloc for a calendar year.

Employee consent

The employees' consent is required for night work and work on Sundays.

Younger employees (below the age of 18), pregnant women or breast-feeding mothers

Special working conditions apply to employees in these categories. In such cases, we therefore request you to consult our offices where you will be provided with comprehensive information.

List of employees and duty of disclosure

When requested to do so, the employer will be obliged to provide comprehensive information or to provide the required documents to the authorities monitoring the law. The employer must keep a list of employees (with details about their identity, their working and their compensation rest periods).

The employment inspectorate is at your disposal for further information.

OCIRT, P.O. Box 1255, CH-1211 Geneva 26 / La Praille - Telefax +41 (0)22 388 29 30 - E-mail: gtDET@etat.ge.ch

TABLE SUMMARIZING THE PROCEDURES REQUIRED ACCORDING TO COUNTRY OF RESIDENCE

SHORT-TERM SECONDMENT (less than 90 days)

Company based in / Independent Service Provider national of

EU – 25 / EFTA	EU – 2 (transitional provisions until 31st May 2016 at the latest)	Other country
Austria, Belgium, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Germany, Great Britain, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Luxemburg, Malta, the Netherlands, Poland, Portugal, Slovakia, Slovenia, Spain, Sweden (EU-25) (No transitional provisions apply to them anymore) Iceland, Liechtenstein, Norway (EFTA)	Bulgaria, Romania (EU-2) (For nationals of these countries, transitional dispositions limit their first access to the Swiss employment market, in particular the respect of the priority of the Swiss employment market).	All other countries of the international community.

1 to 8 days of activity (within one calendar year)

Normal Procedure	Special cases: <i>Construction, cleaning, security, catering</i>	Normal Procedure	Special cases: a) <i>Construction, cleaning, security, parks & gardens</i> b) <i>Catering</i>	Normal Procedure	Special cases: <i>Construction, cleaning, security, catering</i>
No requirements Except for special cases	Registration with OCIRT from the 1 st day - Seconded employee: OCIRT Form A - Independent service provider: OCIRT Form B	No requirements Except for special cases	a) Permit from OCP from the 1 st day OCP Form b) Registration with OCIRT from the 1 st day - Seconded employee: OCIRT Form A - Independent service provider: OCIRT Form B	No requirements Except for special cases	Permit from OCP from the 1 st day OCP Form

From 9 to 90 days of activity (within one calendar year)

Normal Procedure	Normal Procedure	Special cases <i>Construction, cleaning, security, parks & gardens</i>	Normal Procedure
Registration with OCIRT - Seconded employee: OCIRT Form A - Independent service provider: OCIRT Form B	Registration with OCIRT - Seconded employee: OCIRT Form A - Independent service provider: OCIRT Form B Except for special cases	Permit from OCP OCP Form	Permit from OCP OCP Form

Company: *If more than 6 applications, please duplicate this form!*

.....

Field of activity : *Please return to:*

.....

Address : OCIRT
 Office Cantonal de l'inspection et
 des relations du travail
 P.O. Box 1255
 CH-1211 Geneva 26 La Praille

.....

City / Country : www.geneve.ch/ocirt

Web address : gtdet@etat.ge.ch

E-mail : Fax: +41 (0)22 388 29 30

Fax :

Contact person :

We hereby announce the secondment of our employees for the following exhibition at PALEXPO:

Exhibition:	from:	to:	Stand N°:
-------------------	-------------	-----------	-----------------

Name of employee	.....
First name	.....
Date of birth	.....
Nationality	.....
Authorized stay in a EU/EFTA country as of	.....
Function on stand	.....
Duration of activity	at PALEXPO from to

Name of employee	.....
First name	.....
Date of birth	.....
Nationality	.....
Authorized stay in a EU/EFTA country as of	.....
Function on stand	.....
Duration of activity	at PALEXPO from to

Place and date:	Stamp and authorized signature:
.....

Important: OCIRT will not acknowledge receipt of the registration form. Seconded employees must bring along a copy of "OCIRT - Form A", duly completed and signed, together with proof of sending such form (eg. fax transmission receipt).

Name of employee	.....
First name	.....
Date of birth	.....
Nationality	.....
Authorized stay in a EU/EFTA country as of	.....
Function on stand	.....
Duration of activity	at PALEXPO from to

Name of employee	.....
First name	.....
Date of birth	.....
Nationality	.....
Authorized stay in a EU/EFTA country as of	.....
Function on stand	.....
Duration of activity	at PALEXPO from to

Name of employee	.....
First name	.....
Date of birth	.....
Nationality	.....
Authorized stay in a EU/EFTA country as of	.....
Function on stand	.....
Duration of activity	at PALEXPO from to

Name of employee	.....
First name	.....
Date of birth	.....
Nationality	.....
Authorized stay in a EU/EFTA country as of	.....
Function on stand	.....
Duration of activity	at PALEXPO from to

Place and date:	Stamp and authorized signature:
.....

Important: OCIRT will not acknowledge receipt of the registration form. Seconded employees must bring along a copy of "OCIRT - Form A", duly completed and signed, together with proof of sending such form (eg. fax transmission receipt).

Company:

Field of activity :

Address :

City / Country :

Web address :

E-mail :

Fax :

Please return to:

OCIRT
Office Cantonal de l'inspection et
des relations du travail
P.O. Box 1255
CH-1211 Geneva 26 La Praille

www.geneve.ch/ocirt

gtdet@etat.ge.ch

Fax: +41 (0)22 388 29 30

Name of service provider	.....
First name	.....
Date of birth	.....
Nationality	.....
Authorized stay in a EU/EFTA country as of	.....
Function on stand	.....

Exhibition:	from:	to:	Stand N°:
-------------	-------	-------	-------	-----	-------	-----------	-------

Place and date:	Stamp and authorized signature:
.....

Important: OCIRT will not acknowledge receipt of the registration form. Independent service providers must bring along a copy of "OCIRT – Form B", duly completed and signed, together with proof of sending such form (eg. fax transmission receipt).

OCP Form
Application for residence and short-time work permit for
nationals from countries other than the EU/EFTA members

Company: *If more than 8 applications, please duplicate this form !*

 Address : *Please return to:*
 Office Cantonal de la Population
 Service Etrangers Confédérés
 Section autorisation de travail Route de Chancy 88
 P.O. Box 2652
 CH-1211 Geneva 2
 City : autorisations-de-travail.ocp@etat.ge.ch
 Country : Fax: +41 (0)22 546 48 22
 E-mail :

We hereby apply for a residence and short-time work permit for our employees listed below for the following exhibition at PALEXPO

Exhibition: From: To: Stand N°:

Name of employee(e)	.....
First name	.....
Date of birth	.....
Address abroad	.....
Nationality	.....
Function on stand	.....
Duration of activity	at PALEXPO from .....to

Name of employee(e)	.....
First name	.....
Date of birth	.....
Address abroad	.....
Nationality	.....
Function on stand	.....
Duration of activity	at PALEXPO from .....to

Name of employee(e)	.....
First name	.....
Date of birth	.....
Address abroad	.....
Nationality	.....
Function on stand	.....
Duration of activity	at PALEXPO from .....to

Place and date:	Stamp and authorized signature:
.....

Exhibition: From: To: Stand N°:

Name of employee(e)

First name

Date of birth

Address abroad

Nationality

Function on stand

Duration of activity at PALEXPO from to

Name of employee(e)

First name

Date of birth

Address abroad

Nationality

Function on stand

Duration of activity at PALEXPO from to

Name of employee(e)

First name

Date of birth

Address abroad

Nationality

Function on stand

Duration of activity at PALEXPO from to

Name of employee(e)

First name

Date of birth

Address abroad

Nationality

Function on stand

Duration of activity at PALEXPO from to

Name of employee(e)

First name

Date of birth

Address abroad

Nationality

Function on stand

Duration of activity at PALEXPO from to

Place and date: Stamp and authorized signature:

CB Management AG

SWITZERLAND

Mehrwertsteuer = MWST
Taxe sur la valeur ajoutée = TVA
Imposta sul Valore Aggiunto = IVA

Legal Base

8 % VAT is the standard rate for most goods and services.
3.8 % VAT is the rate for hotels.
2.5 % VAT on certain exemptions as books, newspapers, food.
VAT was introduced in 1995.

Representation

Foreign companies must have a **fiscal representative** in Switzerland.

VAT-year

January 1 - December 31.

The application for refund must be submitted at the latest 6 months after the VAT-year has expired (June 30 the following year at the authorities). Therefore, the original invoices have to be sent to CB Management AG in Hergiswil **latest by April 15** the following year.

Foreign companies can reclaim VAT only once a year.

Retrospective

In Switzerland you can only recover the VAT incurred in the immediately preceding year.

Enclosures to the application

The claimant (client) must enclose the following documents:

- ☞ **Application** for VAT refund including **Power of Attorney**, (German, Italian and French versions accepted), filled in, signed and with company stamp (on the front side)
- ☞ **Certificate of VAT status**, original (a certificate from the official tax authority in his own country, showing that he is registered for VAT in his home country. This certificate has to correspond with the address on the invoices), valid 10 months (USA: Tax Identification number).
- ☞ **Original invoices with proofs of payment FOR EACH INVOICE**, e.g. bank debit notes (payment orders only restricted valid: with a stamp of the bank)

Original invoices

Please check if the invoices contain the following information before submitting to CB Management AG:

- ☞ Date incl. year.
- ☞ Name and address of the supplier.
- ☞ VAT number of supplier.
- ☞ **Name and full address of the company. Switzerland does not accept name lists.**
- ☞ VAT in percentage rate and amount.
- ☞ If the invoice is made out in foreign currency the **VAT-amount must be written separately in Swiss Francs.**
- ☞ All invoices must be **machine printed** (handwritten is not accepted!!)

The invoices will be returned to you after the application has been verified by the authorities.

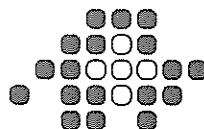
Minimum amount

CHF 500.--/EUR 300.-- VAT amount per application and year. You can submit an application to the authorities only once a year.

Special

VAT recovery on food and drinks only 50%.
No VAT recovery on travel costs and fuel for claimants from Germany.
VAT recovery on accommodation, food and drinks of Danish claimants only 25%.

Division principale
de la taxe sur la valeur ajoutée



Eidgenössische Steuerverwaltung ESTV
Administration fédérale des contributions AFC
Amministrazione federale delle contribuzioni AFC
Administrazion federala da taglia AFT

1. Demande de remboursement de la TVA en vertu de l'art. 90 al. 2 let. b LTVA

(veuillez tenir compte des explications figurant dans la notice N° 19, partie A)

Procuration

destinée au représentant sur le territoire suisse:

Par la présente, l'**entreprise étrangère*** mentionnée plus loin ci-après mandate:

Nom et prénom / Raison sociale: CB Management AG
Rue: Ziegelweg 8
N° postal, lieu: 6052 Hergiswil
N° de téléphone: +41 41 630 44 49

de la représenter en matière de TVA auprès de l'Administration fédérale des contributions à Berne/CH.

☞ L'entreprise étrangère* atteste simultanément **ne pas avoir effectué des livraisons de biens ou des prestations de services sur le territoire suisse** durant la période concernée par la demande. ☹

*Timbre de l'**entreprise étrangère** et signature valable:

Lieu et date:

- 1.1 Si une demande a déjà été déposée l'année précédente ou antérieurement et que notre Administration a remboursé l'impôt, veuillez indiquer le numéro de référence à **six chiffres** (8xx'xxx) qui vous a été attribué:
n°
- 1.2 Nom et prénom de l'entrepreneur ou resp. raison sociale de l'entreprise qui n'est pas établi(e) sur le territoire suisse
- Rue
- Numéro postal, lieu, pays
2. Genre d'activité / branche de l'économie
3. Administration des finances et n° TVA du pays dans lequel l'entreprise/l'entrepreneur a son siège social, son domicile ou un établissement stable
4. Période concernée par la demande du au
5. Montant total de la demande (pour les détails, v. la liste figurant dans le form. n° 1223) CHF

6. Le représentant requiert, au nom de son mandant, le remboursement, en vertu de l'article 90 alinéa 2 lettre b LTVA, du montant d'impôt indiqué sous le chif. 5 ci-devant sur le compte suivant:

Numéro du compte	77-122.242-04
Nom et adresse du titulaire du compte	CB Management AG, Ziegelweg 8, 6052 Hergiswil
Nom et lieu de l'institut financier en Suisse (les virements à l'étranger ne sont <u>pas</u> possibles)	Zuger Kantonalbank, 6301 Zug
Numéro du compte postal de l'institut financier en Suisse	IBAN: CH70 0078 7007 7122 2420 4 Swift: ZKBKCHZZ80A

7. Le représentant atteste:

- a) que les biens et les prestations de services énumérés ont été utilisés par l'entreprise étrangère **aux fins et dans la mesure suivante** (description concrète et exacte):

.....

- b) qu'il a fourni des indications **vraies et complètes** en vue du remboursement.

Tout montant encaissé sans droit doit être remboursé.

.....
Lieu et date

.....
Timbre et signature valable du représentant

Annexes:

- liste(s) pour la demande de remboursement de la TVA (form. n° 1223)
- factures
- documents d'importation
- pièces justificatives du paiement
- form. n° 1225

Application for VAT Refund (Art. 90 Abs. 2 Bst. B MWSTG)

TRANSLATION !!! PLEASE ONLY USE THE GERMAN, FRENCH OR ITALIAN APPLICATION FORM

Power of Attorney

The foreign company named below hereby authorizes:

Name und Vorname / Firma : **CB Management AG**
 Strasse : **Ziegelweg 8**
 Postleitzahl, Ort : **6052 Hergiswil**
 Tel.- Nr. : **+41 41 630 44 49**

to act completely on our behalf until further notice in all matters pertaining to VAT against the Federal Tax Authorities in Bern.

→ that during the application period the Claimant was **not engaged in the supply of goods or services in Switzerland.**

Company stamp and signature of an authorized person **of the Claimant (Client):**

Place and Date:

- 1.1 If you have made an application the preceding year and the VAT has been refunded, please mention the VAT number which contains 6 digits (80x'xxx): No°.
- 1.2 Full name of Claimant or Company name of Claimant which is not registered in Switzerland
- Full Postal Address
- Street, City, Country
- 2 Nature of business
- 3 Name of the tax authority and the VAT-Number of the Claimant where the Claimant is registered or normally resides
- 4 Period of the application from.....to.....
- 5 Total amount of the application (for further details see form 1223, attached) SFr.

- 6 The representative (CB Management AG) applies, on behalf of the Claimant, for the refund of the amount mentioned in point 5 to be reimbursed to the following account:

account no.	93494.58
Name and address of the account holder	CB Management AG Ziegelweg 8 6052 Hergiswil
Name and address of the bank	Raiffeisenbank Hergiswil-Stansstad 6052 Hergiswil
Post account	60-6538-8

- 7 The representative certifies

a) that the goods and/or services listed in this application were used by the Claimant for the following activities:

.....

b) that the information in this application is **true**.

Any sums received by false means will be paid back in full

Place and date

Company stamp and signature of an authorized person of the representative (CB Management AG)

Enclosures:

- .1. List to the application VAT refund (Form no. 1223)
- ... Invoices
- ... Import documents
- ... Proof of Payments
- .1. Tax Registration Certificate

Statement on the Tax Status (VAT)

The competent authority

.....

.....

.....

hereby certifies that

Name and address
of the company

.....

.....

nature of business

is registered as a VAT taxable company under the following VAT No

Place and Date

Signature, stamp and name of the
authority