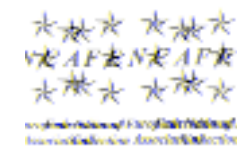


FENCA SURVEY N° 7

Collection of government and local taxes



can you collect:	Austria	Finland	France	Belgium	Germany	Great Britain	Netherlands	Norway	Sweden	Switzerland
# income tax				(✓)						
# community tax	✓			(✓)		some				
# VAT				(✓)						✓
# fines, penalties				(✓)		✓		some		
# alimony payments	✓			(✓)	✓					✓
# student loans	✓	✓	✓	✓	*	✓	✓	✓		Unknown in Sw.
# charges for public utilities	✓	✓		✓	**	✓	✓	✓		(✓)
# charges for state owned houses, flats and land	✓	✓	✓	✓	✓	some	✓	✓		✓

* does not exist in Germany

** yes, if public utility is a plc or a company with limited means

June '99