

**T-SYSTEMS INTERNATIONAL GMBH**

P.O. Box 71 02 45, 60492 Frankfurt am Main, Germany

To whom it may concern

**REFERENCE** FC- Customer Charging

**CONTACT**

**PHONE**

**DATE** 01.07.2020

**RE** Temporary reduction of tax rates from the Second Corona Tax Assistance Act, Germany

Dear Sirs,

As of today, T-Systems will show the adjusted tax rate of 16% (5%) in its invoices for services provided in the period from July 1, 2020 to December 31, 2020. The relevant date is the date on which the services were provided (delivery date, approval date, end of the usage period, end of the billing period for permanent services). Down payments already made are corrected in the tax value with the actual partial or final invoice and may result in a credit.

Invoices that have already been issued, which show the provision of services for this period and the normal tax rate of 19%, will be corrected with separate invoices starting in August 2020. In these invoices, the too high and possibly already paid tax portion will be shown as a credit. We execute the same way to correct contractually agreed upfront payments for certain permanent services in the cloud environment. Credit balances resulting from this can be cleared with the next payment or, at the express request of the customer, paid out.

With kind regards

T-Systems  
FC - Customer Charging

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Board of Management: Adel Al-Saleh (Chairman), Christoph Ahrendt,

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