

	New policy (2009-10)	Old policy
Seller	Subject to VAT but refund is available: <ul style="list-style-type: none"> • 70% VAT refund in 2009 • 50% VAT refund in 2010 	VAT exempted <ul style="list-style-type: none"> • Sedan
Buyer	Input VAT credit based on VAT special invoice	10% of the purchase amount as input VAT credit