

Ministry of Health, Welfare and Sport

> Return address P.O. Box 20350 2500 EJ The Hague

PGA European Tour
Attn. mr. Richard Hills
director of the Ryder Cup Committee
Wentworth Drive
Virginia Water Surrey, GU 25, 4 LX
GREAT BRITAIN

Directorate General for Health
Sports Department
Parnassusplein 5
2511 VX The Hague
P.O. Box 20350
2500 EJ The Hague
The Netherlands

Information
drs. J.M. Willemsen/rs
T 070-3407259
j.willemsen@minvws.nl

Our reference
S/3059026

Enclosure(s)

Your reference

All correspondence addressed to the postal address quoting date and reference of this letter.

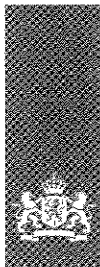
Date **01 APR. 2011**
Subject Fundamental event guarantees Rotterdam Ryder Cup 2018

Dear Mr. Hills,

I am writing in connection with the letter of 21 April 2010, sent to you by my predecessor Ab Klink, in which the Dutch government indicated its support of the candidacy of the NGF (Netherlands Golf Federation) and the Municipality of Rotterdam to organise the 2018 Rotterdam Ryder Cup. I assure you once more that, within the legal framework, the Dutch government will make every effort to assist the Ryder Cup Committee, the local organisation committee, players and spectators.

As a testimony to our strong commitment I wish to report that our view as regards the four relevant fundamental event guarantees (local levies, tax exemption, ambush marketing and broadcasting) is as follows:

1. All our guarantees are subject to the 2018 European/Dutch legal framework.
2. The government of the Netherlands guarantees that no new or additional levies or other fees will be imposed on any person, company or other entity for the purposes of enabling the host nation, governmental body or other interested party to fund the 2018 Rotterdam Ryder Cup;
3. Like any other organisation or individual, Ryder Cup Europe (RCE) is subject to Dutch tax laws and the relevant social security system. The government of the Netherlands will not allow for specific tax exemptions of RCE and/or other relevant entities or listed individuals outside the existing general legal framework. That said, as you may have noticed, the Netherlands' tax system has some standard facilities that provide a number of major benefits, including:
 - We do not levy Dutch tax on income generated by sportsmen and women if they are living in a jurisdiction with which the Netherlands has concluded a tax treaty;
 - We have special rules for employees seconded to the Netherlands for a relatively short period of time (the 30% deduction facility);



a relatively short period of time (the 30% deduction facility);

- Employees seconded to the Netherlands for a short period of time remain insured for social security in their 'homeland';
- We have an extensive tax treaty network;
- We do not levy any withholding tax on interest or royalties.

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As with all other events of this size and complexity, RCE is more than welcome to request an advance tax ruling with the Dutch tax authorities for the 2018 Rotterdam Ryder Cup to establish your tax position (within the existing legal framework and with due consideration for practical matters such as to how to contact the tax office, etc).

4. As regards intellectual property rights, the Dutch government confirms that all of RCE's intellectual property rights are protected under Dutch intellectual property laws. "Intellectual property rights" means the rights covered by the Agreement on Trade-Related Aspects of Intellectual Property (TRIPS) and other related international Agreements to which the Netherlands is a party.

No formalities are required to acquire copyright protection. With regard to patents, trademark rights and design rights, RCE must see to the formalities itself and ensure it fulfils the material requirements for protection. Since all of RCE's intellectual property rights are or can be protected according to Dutch law, there is no need for any "special protection".

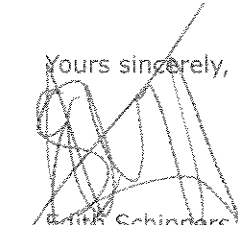
Dutch legislation does not provide for ambush marketing law per se. However, ambush marketing is considered to be covered by:

- a) intellectual property laws, more specifically the copyright and trademark law,
- b) unfair competition law, more specifically the misleading and comparative advertising law and the unfair commercial practices law,
- c) the general tort law.

The Netherlands has several fast track judicial procedures in place that can be initiated. These are called 'summary proceedings'. An adequate number of law enforcement officers will be available.

On behalf of the government of The Netherlands I wish to underline that I consider it an honour to host the 2018 Rotterdam Ryder Cup.

Yours sincerely,


Edith Schippers
Minister of Health,
Welfare and Sport