

➤ **16 ACCRUED LIABILITIES AND PROVISIONS** Accrued liabilities and provisions consist of the following:

ACCRUED LIABILITIES AND PROVISIONS

€ in millions

	Jan. 1 2007	Currency translation differences	Usage	Reversals	Addition	Transfers	Dec. 31 2007	Thereof non- current
Marketing	49	(2)	38	2	33	—	40	—
Employee benefits	39	(3)	23	3	38	—	48	18
Returns, allowances, warranty	120	(7)	72	6	91	—	126	1
Taxes, other than income taxes	11	(1)	10	—	9	—	9	—
Other provisions	136	(4)	56	5	61	(1)	131	17
Total provisions	355	(17)	199	16	232	(1)	354	36
Goods and services not yet invoiced	241	(11)	192	6	288	—	320	5
Marketing	113	(4)	74	5	117	—	147	5
Payroll and commissions	175	(10)	118	7	128	—	168	22
Other accruals	111	(6)	93	—	96	1	109	5
Total accrued liabilities	640	(31)	477	18	629	1	744	37
Total accrued liabilities and provisions	995	(48)	676	34	861	—	1,098	73

Marketing provisions mainly consist of provisions for promotion contracts.

Provisions for employee benefits mainly consist of provisions for profit-sharing plans. With regard to provisions for early retirement, claims for reimbursement in an amount of € 3 million are shown under other non-current assets.

Other provisions mainly include items not otherwise allocated as well as anticipated losses from purchases and other transactions, and contingent losses from pending lawsuits.

Marketing accrued liabilities mainly consist of accruals for distribution, such as discounts, rebates and sales commissions.

Accrued liabilities for payroll and commissions mainly consist of accruals for outstanding salary payments, such as bonuses and overtime, as well as outstanding vacation.

Other accrued liabilities mainly include items not otherwise allocated and also accruals for interest.