

# Be part of our paid layers program

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In February we announced the possibility for Publishers of AR content to offer their experiences for sale before the end of March.

The process took longer than expected. International tax law as well as international payment services on mobile were more complex than anticipated.

Today we're happy to start sharing the first steps of our paid layers program.

In this document you can find our estimated launch dates, payment structure, pay-outs and the benefits of publishing your content on our platform.



# Paid layers are layers that can be sold to end-users within the application.



Note: These are mock-ups





The launch of paid layers gives Publishers the opportunity to earn money with your Layar content.



- Available on multiple device platforms (No technical hassle);
- Immediate reach to over a million active users (growing!);
- Dashboard with your financial reports and administration;
- □ Published in under 48 hours, no setup fee.

The best way to deliver your AR experiences to the widest audience possible



With Pay-Pal as our first payment service provider.

This gives Publishers the opportunity to sell their content to all residents of these countries:

- □ United States
- □ Canada
- C Australia
- □ United Kingdom

Launch dates: Android end of April, iPhone May. Other countries will follow in the near future

#### These currencies are supported:

- □ US Dollars (USD) United States
- Canadian Dollars (CAD) Canada
- British Pound (GBP)- United Kingdom



A publisher section will be added to our website in order to:

- Assign permissions and roles;
- Change the status of your paid layer within the publication process;
- Enter your account and bank details;
- ⇔ Set your price group;
- Attach additional layer information.



For each paid layer, you will have to select a price group. This defines the price to which your users will purchase your layer.

This price group will determine the price for the end-user throughout all countries.

It's not possible to have different price groups for the same paid layer.

## Price Group USA

	USA					
	USD				EU	Non EU
		User	tax	excl tax	Cont. Prov	Cont. Prov
group 10		1.95	0.31	1.64	0.98	1.17
group 20		2.75	0.44	2.31	1.39	1.65
group 30		3.45	0.55	2.90	1.74	2.07
group 40		4.15	0.66	3.49	2.09	2.49
group 50		5.49	0.88	4.61	2.77	3.29
group 60		6.89	1.10	5.79	3.47	4.13
group 70		8.25	1.32	6.93	4.16	4.95
group 80		9.60	1.53	8.07	4.84	5.76
group 90		10.99	1.75	9.24	5.54	6.59
group 100		12.35	1.97	10.38	6.23	7.41
group 110		13.75	2.20	11.55	6.93	8.25
group 120		15.10	2.41	12.69	7.61	9.06
group 130		16.49	2.63	13.86	8.31	9.89
group 140		17.85	2.85	15.00	9.00	10.71
group 150		19.20	3.07	16.13	9.68	11.52
group 160		20.59	3.29	17.30	10.38	12.35

### Price Group Australia

	Australia					
	AUD				EU	Non EU
		User	tax	excl tax	Cont. Prov	Cont. Prov
group 10		2.15	0.34	1.81	1.08	1.29
group 20		3.05	0.49	2.56	1.54	1.83
group 30		3.79	0.61	3.18	1.91	2.27
group 40		4.59	0.73	3.86	2.31	2.75
group 50		6.10	0.97	5.13	3.08	3.66
group 60		7.59	1.21	6.38	3.83	4.55
group 70		9.15	1.46	7.69	4.61	5.49
group 80		10.65	1.70	8.95	5.37	6.39
group 90		12.15	1.94	10.21	6.13	7.29
group 100		13.70	2.19	11.51	6.91	8.22
group 110		15.20	2.43	12.77	7.66	9.12
group 120		16.75	2.67	14.08	8.45	10.05
group 130		18.25	2.91	15.34	9.20	10.95
group 140		19.75	3.15	16.60	9.96	11.85
group 150		21.29	3.40	17.89	10.73	12.77
group 160		22.85	3.65	19.20	11.52	13.71

# Price Group Canada

	Canada					
	CAD				EU	Non EU
		User	tax	excl tax	Cont. Prov	Cont. Prov
group 10		1.99	0.32	1.67	1.00	1.19
group 20		2.89	0.46	2.43	1.46	1.73
group 30		3.59	0.57	3.02	1.81	2.15
group 40		4.29	0.68	3.61	2.16	2.57
group 50		5.75	0.92	4.83	2.90	3.45
group 60		7.19	1.15	6.04	3.63	4.31
group 70		8.59	1.37	7.22	4.33	5.15
group 80		10.00	1.60	8.40	5.04	6.00
group 90		11.49	1.83	9.66	5.79	6.89
group 100		12.89	2.06	10.83	6.50	7.73
group 110		14.35	2.29	12.06	7.24	8.61
group 120		15.79	2.52	13.27	7.96	9.47
group 130		17.19	2.74	14.45	8.67	10.31
group 140		18.69	2.98	15.71	9.42	11.21
group 150		20.05	3.20	16.85	10.11	12.03
group 160		21.49	3.43	18.06	10.84	12.89

# Price Group UK

	UK					
	GBP				EU	Non EU
		User	tax	excl tax	Cont. Prov	Cont. Prov
group 10	1	.25	0.20	1.05	0.63	0.75
group 20	1	.75	0.28	1.47	0.88	1.05
group 30	2	.19	0.35	1.84	1.10	1.31
group 40	2	.69	0.43	2.26	1.36	1.61
group 50	3	.49	0.56	2.93	1.76	2.09
group 60	4	.39	0.70	3.69	2.21	2.63
group 70	5	.25	0.84	4.41	2.65	3.15
group 80	6	.15	0.98	5.17	3.10	3.69
group 90	6	.99	1.12	5.87	3.52	4.19
group 100	7	.85	1.25	6.60	3.96	4.71
group 110	8	.70	1.39	7.31	4.39	5.22
group 120	9	.59	1.53	8.06	4.84	5.75
group 130	10	.45	1.67	8.78	5.27	6.27
group 140	11	.35	1.81	9.54	5.72	6.81
group 150	12	.19	1.95	10.24	6.15	7.31
group 160	13	.15	2.10	11.05	6.63	7.89

#### **Example:**

You're an American Publisher who wants to offer City Guides as a paid layer.

You decided to sell it for 2.75 USD (price group 20). This results in the following prices per country:

#### UŞD 2,75

	USA					
	USD				EU	Non EU
		User	tax	excl tax	Cont. Prov	Cont. Prov
group 10		1.95	0.31	1.64	0.98	1.17
group 20		2.75	0.44	2.31	1.39	1.65
group 30		3.45	0.55	2.90	1.74	2.07
group 40		4.15	0.66	3.49	2.09	2.49
group 50		5.49	0.88	4.61	2.77	3.29
group 60		6.89	1.10	5.79	3.47	4.13
group 70		8.25	1.32	6.93	4.16	4.95
group 80		9.60	1.53	8.07	4.84	5.76
group 90		10.99	1.75	9.24	5.54	6.59
group 100		12.35	1.97	10.38	6.23	7.41
group 110		13.75	2.20	11.55	6.93	8.25
group 120		15.10	2.41	12.69	7.61	9.06
group 130		16.49	2.63	13.86	8.31	9.89
group 140		17.85	2.85	15.00	9.00	10.71
group 150		19.20	3.07	16.13	9.68	11.52
group 160		20.59	3.29	17.30	10.38	12.35

#### CAD 2,89

					-	
	Canada					
	CAD				EU	Non EU
		User	tax	excl tax	Cont. Prov	Cont. Prov
group 10		1.99	0.32	1.67	1.00	1.19
group 20		2.89	0.46	2.43	1.46	1.73
group 30		3.59	0.57	3.02	1.81	2.15
group 40		4.29	0.68	3.61	2.16	2.57
group 50		5.75	0.92	4.83	2.90	3.45
group 60		7.19	1.15	6.04	3.63	4.31
group 70		8.59	1.37	7.22	4.33	5.15
group 80		10.00	1.60	8.40	5.04	6.00
group 90		11.49	1.83	9.66	5.79	6.89
group 100		12.89	2.06	10.83	6.50	7.73
group 110		14.35	2.29	12.06	7.24	8.61
group 120		15.79	2.52	13.27	7.96	9.47
group 130		17.19	2.74	14.45	8.67	10.31
group 140		18.69	2.98	15.71	9.42	11.21
group 150		20.05	3.20	16.85	10.11	12.03
group 160		21.49	3.43	18.06	10.84	12.89

#### **GBP 1,75**

	UK GBP			E	U	Non E
		User	tax	excl tax	Cont. Prov	Cont. Pro
group 10		1.25	0.20	1.05	0.63	0.7
group 20		1.75	0.28	1.47	0.88	1.0
group 30		2.19	0.35	1.84	1.10	1.3
group 40		2.69	0.43	2.26	1.36	1.6
group 50		3.49	0.56	2.93	1.76	2.0
group 60		4.39	0.70	3.69	2.21	2.6
group 70		5.25	0.84	4.41	2.65	3.1
group 80		6.15	0.98	5.17	3.10	3.6
group 90		6.99	1.12	5.87	3.52	4.1
group 100		7.85	1.25	6.60	3.96	4.7
group 110		8.70	1.39	7.31	4.39	5.2
group 120		9.59	1.53	8.06	4.84	5.7
group 130		10.45	1.67	8.78	5.27	6.2
group 140		11.35	1.81	9.54	5.72	6.8
group 150		12.19	1.95	10.24	6.15	7.3
group 160		13.15	2.10	11.05	6.63	7.8

#### **AUD 3,05**

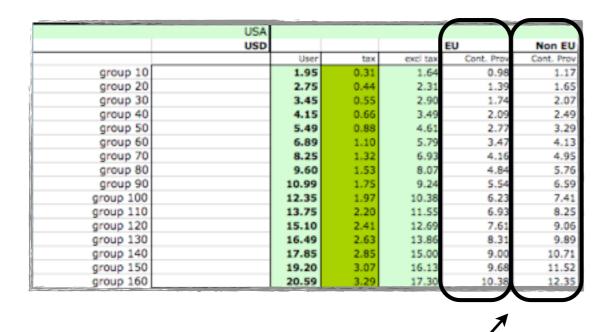
	Australia				-	
	AUD				EU	Non EU
		User	tax	excl tax	Cont. Prov	Cont. Prov
group 10		2.15	0.34	1.81	1.08	1.29
group 20		3.05	0.49	2.56	1.54	1.83
group 30		3.79	0.61	3.18	1.91	2.27
group 40		4.59	0.73	3.86	2.31	2.75
group 50		6.10	0.97	5.13	3.08	3.66
group 60		7.59	1.21	6.38	3.83	4.55
group 70		9.15	1.46	7.69	4.61	5.49
group 80		10.65	1.70	8.95	5.37	6.39
group 90		12.15	1.94	10.21	6.13	7.29
group 100		13.70	2.19	11.51	6.91	8.22
group 110		15.20	2.43	12.77	7.66	9.12
group 120		16.75	2.67	14.08	8.45	10.05
group 130		18.25	2.91	15.34	9.20	10.95
group 140		19.75	3.15	16.60	9.96	11.85
group 150		21.29	3.40	17.89	10.73	12.77
group 160		22.85	3.65	19.20	11.52	13.71



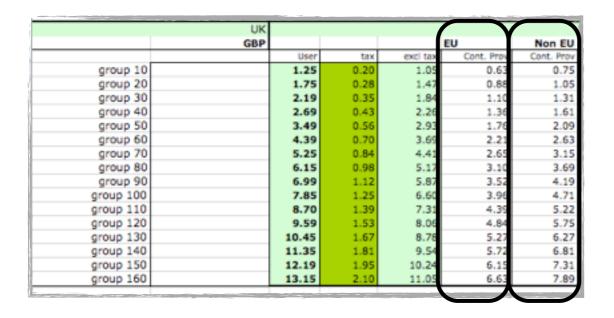
Layar handles all VAT (sales tax) obligations of 19% for paid layers bought by EU residents.

#### This applies for the following countries:

Austria, Belgium, Bulgaria, Cyprus, Czech Republic, Estonia, Finland, France, Germany, Greece, Hungary, Ireland, Italy, Latvia, Lithuania, Malta, Luxembourg, Netherlands, Poland, Portugal, Romania, Slovakia, Slovenia, Spain, Denmark, Sweden and United Kingdom Selling to residents of the EU will affect your pay-out, because we support our Queen (and the governments) with 19% tax sales







	Y				Canada
Non EU	EU				CAD
Cont. Prov	Cont. Prov	excl tax	tax	User	
1.19	1.00	1.67	0.32	1.99	group 10
1.73	1.46	2.43	0.46	2.89	group 20
2.15	1.81	3.02	0.57	3.59	group 30
2.57	2.16	3.61	0.68	4.29	group 40
3.45	2.90	4.83	0.92	5.75	group 50
4.31	3.63	6.04	1.15	7.19	group 60
5.15	4.33	7.22	1.37	8.59	group 70
6.00	5.04	8.40	1.60	10.00	group 80
6.89	5.79	9.66	1.83	11.49	group 90
7.73	6.50	10.83	2.06	12.89	group 100
8.61	7.24	12.06	2.29	14.35	group 110
9.47	7.96	13.27	2.52	15.79	group 120
10.31	8.67	14.45	2.74	17.19	group 130
11.21	9.42	15.71	2.98	18.69	group 140
12.03	10.11	16.85	3.20	20.05	group 150
12.89	10.84	18.06	3.43	21.49	group 160

	Australia					
	AUD				EU	Non EU
		User	tax	excl tax	Cont. Prov	Cont. Prov
group 10		2.15	0.34	1.81	1.08	1.29
group 20		3.05	0.49	2.56	1.54	1.83
group 30		3.79	0.61	3.18	1.91	2.27
group 40		4.59	0.73	3.86	2.31	2.75
group 50		6.10	0.97	5.13	3.08	3.66
group 60		7.59	1.21	6.38	3.83	4.55
group 70		9.15	1.46	7.69	4.61	5.49
group 80		10.65	1.70	8.95	5.37	6.39
group 90		12.15	1.94	10.21	6.13	7.29
group 100		13.70	2.19	11.51	6.91	8.22
group 110		15.20	2.43	12.77	7.66	9.12
group 120		16.75	2.67	14.08	8.45	10.05
group 130		18.25	2.91	15.34	9.20	10.95
group 140		19.75	3.15	16.60	9.96	11.85
group 150		21.29	3.40	17.89	10.73	12.77
group 160		22.85	3.65	19.20	11.52	13.71



As a Publisher of paid layers you get a 60% revenue share.

Pay-outs will be done once a month.

Pay-out currency is based on the Country of the Publisher's bank address.



Marc is a Developer from the Netherlands and wants to earn money with his city guides.

# He wants to sell his content in all major cities of Europe and US

He developed his layer and wants to start earning money

He wants to calculate his revenue.

He knows that Layar must pay 19% sales taxes for all paid layers bought by EU residents

#### Scenario:

Chris is a business man from the USA and decided to visit Amsterdam with his English friend Ben.

They arrived at the Central Station in Amsterdam and realized that they don't know their way around in Amsterdam. So they bought a paid layer.

Chris's phone (USA) shows the price in dollars, 2,75 USD

Ben's phone (UK) shows the price in pounds, 1,75 GBP

# Calculation Time!!!

Seller: Marc

**Buyers: Chris and Ben** 

Calculation table see slide 25

#### Gross earning per paid layer

Chris: 2.75 USD

Ben: 1.75 GBP

#### After revenue share

Chris - 1.39 USD >> revenue going to Marc

Ben - 1.05 GBP >> Oh no, Ben is a EU resident

#### Taxes 19%

Ben - 0.88 GBP >> revenue going to Marc

#### Net pay-out to Marc

- Pay-out currency Euro (bank address in the Netherlands)
- The earnings made in USD and GBP will be converted into Euros at pay-out day.



- Create a layer which is interesting to sell
- Login on our publishing site
- Determine your price group
- Publish your paid layer
- Start earning money



Get on board and become a launch partner!

Apply before the 5th of April. We will review your application and will let you know if you become a launching partner next week

Apply <u>here</u>



#### Will you add additional currencies?

When we introduce global payments additional currencies will be added.

#### How do you determine the EU versus none EU users?

This will be determined based on the country code of the users pay-pal account.

#### How do you determine the selling price for the end-users?

This will be determined by your selection of a price group. It's not possible to have different price groups for multiple countries for one premium content layer.

#### How will you determine the displayed currency on the users device?

Displayed currency in the client will be determined by the country code of the users settings.

#### How will you determine the currency of the pay-outs?

The currency of the pay-outs will determined and based on the country code of the publishers's bank address/account.

# Feedback and questions can be sent to maurice@layar.com