

General Terms and Conditions
KGH Hannl + Hofstetter Customs Services GmbH

1. All our orders are based on the Austrian Forwarders' Standard Terms and Conditions (AÖSp) in the version that applies at the time of ordering, and additionally on the following provisions of these General Terms and Conditions. In case of contradiction between these General Terms and Conditions and AÖSp, the following special conditions shall have priority over AÖSp. We are not accepting the Customer's terms and conditions that deviate from AÖSp and/or from our General Terms and Conditions, and those shall not be regarded as agreed upon even if we should not specifically object to them.

2. The Customer shall guarantee the accuracy, authenticity and completeness of all information, papers and documents made known to us for the execution of the order and for customs handling, in particular the information pertaining to the value, origin, quantity and weight of the goods. We are not obligated to verify the accuracy and completeness or to supplement that information.

3. The Customer shall be obligated to provide us in writing, completely, truthfully and on time with all information required for the correct declaration of the customs value, such as connectedness, licence fees, cost of provision of material and tooling, commissions, brokerage fees, price reductions, loading and handling costs, insurance and freight costs and other amounts affecting the value of the goods. If there is a valid individual notification, this must also be submitted to us prior to the customs declaration. If such information is lacking or late, we shall be entitled in all our transactions, especially in making customs declarations, to assume without further verification that except for the freight costs, there are no further relevant factors that would influence the customs evaluation. Should there be no information regarding the freight costs, we shall be entitled to base these on empirical values.

4. We assume no liability concerning the Customer's obligation to issue, for example, EUR1 goods-on-movement certificates, declarations of origin, freight documents, etc.

5. The Customer shall be obligated to notify us in writing on time, unmistakably and in an easily recognizable way, of any prohibitions and restrictions pertaining to the import or export of goods. In the absence of any such notification, we are entitled - without any further verification - to assume that there is nothing to prevent their import or export.

6. The Customer shall be obligated to immediately check the customs declaration for accuracy of the information it contains regarding:

- Information about the nature of goods, tariff number,
- Value of the goods, quantity, type and weight of goods
- Cost of transportation
- Cost of provision of material and tooling, commissions, brokerage fees, price reductions, and other amounts affecting the value of the goods,

and to notify us of any discrepancies immediately, but no later than within 14 days after receipt of the documents; otherwise we shall assume that all the information in the customs declaration is absolutely correct.

7. All documents on which the customs declaration is based, such as the goods-on-movement certificates (Forms A and B, EUR1, AT.R, EURMED), declarations of origin, freight documents, invoices, bills of sale, etc.), and the customs declaration must be retained by the Customer on the premises (the obligatory retention requirement is 10 years

General Terms and Conditions
KGH Hannl + Hofstetter Customs Services GmbH

or beyond that to the end of any pending court or other official proceedings pertaining to the goods; declarations of origin and proof of origin certificates in the original) and must be handed over to us at any time upon our request and free of charge.

8. Due to customs regulations, we - especially as declarant or as the main obligated party in transport proceedings - can be forced by the customs authorities to pay fees and duties including administrative costs. We must pay such stipulated fees to the authorities immediately - regardless of whether an appeal can be filed. The Customer is therefore obligated to indemnify us against all customs fees and other charges we must pay to the authorities including import turnover tax, interest on arrears and on credit, fines or supplements or administrative costs, and to pay us those amounts immediately and upon first request, but no later than within 1 week after receiving the relevant request, all of this regardless of whether we have acted as the direct or indirect agent of the Customer. In a case when we take legal action against stipulated fees and/or file applications for refund/exemption, to which we are entitled but not obligated, according to our own judgement, our Customer must also refund all our costs and expenditures in connection with such proceedings, including our legal fees, upon first request.

Each of these obligations shall apply without regard to the circumstance that the Customer or other persons in addition to us become customs debtors and/or are charged a stipulated fee by the customs authorities.

9. The Customer shall be obligated to indemnify us immediately upon our request for prescribed duties, fees, penalties or other payments in connection with a claimed or actual violation of any domestic or foreign, including US American, import, export or re-export restrictions (in particular pertaining to dual-use goods, weapons, war material to or from embargo countries, listed companies and persons), for all our expenditures including our legal fees in connection with action taken against such demands.

11. Customs tariff information (*vZTA*) or place-of-origin information (*vUA*) with binding effect for the goods must be submitted to us in writing with the order for customs handling; otherwise, we are entitled to assume that there are no binding *vZTA* or *vUA*.

12. In case of payment default, the Customer shall be obligated to pay locally customary interest under *AÖSp*, but at least at the rate of 9.2% p.a. over and above the applicable prime interest rate. In addition, the Customer shall be obligated to compensate us for the cost of pre-trial reminders, with the cost of reminders by lawyer to be compensated for under the Legal Fee Act or the Autonomous Legal Fee Guidelines, and in case of a collection agency, the collection expenses charged by the collection agency under the relevant fee tariff.

13. It is agreed that only Austrian law shall apply with the exception of the rules of International Private Law.

14. Place of jurisdiction and performance: Linz/Danube.