

General Order Terms and Conditions of the company **IMPORT PARTNER Internationale Zollspedition GmbH**

1. IMPORT PARTNER Internationale Zollspedition GmbH (hereinafter: IMPORT PARTNER) exclusively processes all orders based on these order terms and conditions. These shall apply to all future business relationships, even if they are not explicitly agreed upon once again. Business terms of the customer, which deviate from these order terms and conditions, are hereby objected to. Amendments and addendums to these order terms and conditions require a written form.
2. Insofar as not otherwise agreed IMPORT PARTNER undertakes to execute orders relating to all customs proceedings according to Article 4, Par. 16 Customs Code of the Communities (hereinafter: ZK), as well as general freight forwarding, customs and logistics services. The execution is carried out in the name and for the expense of the customer (direct representation within the meaning of Art. 5 Par. 2, 1st dash ZK). The commissioning includes all import duties, fees and expenses, which are associated with the execution of the orders. The customer shall grant a corresponding power of attorney to IMPORT PARTNER. The customer is the declarant (within the meaning of Art. 4 No. 18 ZK, as well as Article 201 Par. 3 and § 21b AWW) (hereinafter "Declarant") or acts with a power of attorney of the Declarant within the meaning of 5 Par. 4 ZK.
3. **Payment of duties and expenses**

The customer undertakes to immediately pay all duties and other expenses, which IMPORT PARTNER lays out for it in connection with the execution of the order. Deemed as payment day is the day when it is credited to one of our company accounts. In an individual case IMPORT PARTNER can also request indemnification. The other expenses in particular also include

 - 3.1 the necessary costs for legal prosecution for defending unjustified claims against IMPORT PARTNER, which are incurred in connection with its activity for the customer;
 - 3.2 all duties and expenses, incurred to IMPORT PARTNER in connection with the execution of the order – also in advance –; this shall in particular also apply if the order is withdrawn, changed or cancelled by the customer;
 - 3.3 possible customs penalties and late payment fines for laying out the payments at the customs cash fund.
4. **Collateral**
 - 4.1 IMPORT PARTNER is entitled to request the provision of a bank guarantee from the customer at all times by waiving the plea of benefit of discussion (§ 771 BGB [German Civil Code]). It serves to collateralise receivables of IMPORT PARTNER against the customer from the order relationship between the parties.
 - 4.2 The collateral can be up to 25% of the incurred advance payments expected to be made by IMPORT PARTNER in the first six weeks of its activity (in particular customs and import duties). If the guarantee is requested over the further course of the contractual relationships, it shall amount to 25% of these expenses.
 - 4.3 Each party can request the adjustment to the amount of the guarantee if the amount of advance payments made changed by more than 15% in the last three months before the request for adjustment compared with the advance payments made, upon which the last provision of collateral was based.
- 4.4 In order to collateralise receivables due from the customer in connection with the activity of IMPORT PARTNER as fiscal representative, IMPORT PARTNER can request an increase to the collateral by the amount of the import turnover tax applicable to goods with the same KN code number. IMPORT PARTNER is at liberty to also only request collateral from the customer, in the event of the fiscal representation by IMPORT PARTNER, in the amount of the import turnover tax applicable to goods with the same KN code number.
- 4.5 The collateral must principally be returned after the expiry of three years after the occurrence of the last customs debt, which was incurred by a customs clearance owing to the contract concluded between the parties. This deadline shall be extended by the time from the filing of a legal remedy against duty notifications with regard to customs clearances, which are carried out owing to this contract, until the final and binding completion of such proceedings.
5. **Assurance of the customer**
 - 5.1 The customer or the Declarant is entitled to the full deduction of input tax unless it has itself represented by IMPORT PARTNER as fiscal representative. IMPORT PARTNER is to be informed separately if the deduction of input tax ceases to apply.
 - 5.2 The customer and the subcontractors used thereby are aware of the statutory regulations concerning the treatment of non-community goods.
6. **Notification obligations of the customer**

The customer shall inform IMPORT PARTNER of the following in time before the customs declaration:

 - 6.1 the KN code number of the goods which are to be cleared as well as in case of the import the 11-digit goods code; should no KN-Code or no 11-digit goods code be available at the time of the customs clearance, IMPORT PARTNER is entitled to the independent determination;
 - 6.2 all details which are necessary for the customs declaration, in particular all details relating to contents, quantities, numbers of units, weights as well as minimum import price regulations;
 - 6.3 the exploitation of import contingents which are limited in terms of time or quantity.
7. **Submission of customs clearance documents**

The customer shall hand over all documents which are necessary for the customs clearance to IMPORT PARTNER in an individual case. These in particular include:

 - 7.1 Import and export permits, import and export licences, proof of final location, international import certificates, export licences of the third country, monitoring documents and goods certificates;
 - 7.2 valid certificates of origin or preference certificates insofar as the customer intends to use customs preferences;

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7.3 Original delivery certificates within 14 days after the customs clearance, insofar as IMPORT PARTNER acts as a fiscal representative according to §§ 22a et seq. UStG [German Value Added Tax Act]. The required work for the processing of the provision of these certificates can be charged separately by IMPORT PARTNER.

7.4 The customer undertakes towards IMPORT PARTNER to present, submit or send by post the alternative proof by no later than 14 days the opening of the NCTS shipment procedure, without being separately informed of this obligation by IMPORT PARTNER once again.

IMPORT PARTNER shall make all documents sent by the customs authority by electronic means or by post within the framework of the order processing available to the customer insofar as Subclause 9 is not used.

8. Fiscal representation

8.1 If IMPORT PARTNER operates as a fiscal representative for the customer it has to submit a tax return under the tax number issued to it according to § 18 Par. 3 and Par. 4 UStG as well as summary reports (§ 22b UStG). IMPORT PARTNER shall send monthly lists to the customer concerning the imports carried out in fiscal representation.

8.2 The customer must make all documents available to IMPORT PARTNER which are necessary for the satisfaction of its duties as fiscal representative. The customer in particular has to prove towards IMPORT PARTNER the transport of the imported goods from Germany into another EU member state according to § 17a (1) UStDV [German Value Added Tax Implementation Regulations] by means of a confirmation of the buyer towards IMPORT PARTNER. This can be formally carried out by means of a "confirmation of entry for intra-community trade" [Gelangensbestätigung], by hand-over of a certificate for value added tax purposes ("white freight forwarder's certificate") or a CMR bill of lading signed by the recipient and by the customer of the freight forwarder or a confirmation of delivery. This proof has to be submitted immediately after the executed processing.

8.3 The customer guarantees towards IMPORT PARTNER the hand-over of an invoice duplicate for revenues in Germany, which can be used by the fiscal representation.

8.4 IMPORT PARTNER undertakes to examine the documents submitted by the customer to the extent whether they satisfy the formal pre-requisites for the fiscal representation. IMPORT PARTNER shall be liable towards the customer for breaches of its obligations recorded in letters a) and d) according to Subclause 16 of these order terms and conditions. The afore-mentioned obligations do not comprise any examination of the documents submitted to the IMPORT PARTNER for the accuracy of their contents.

8.5 IMPORT PARTNER undertakes, upon request of the customer, to send all documents which were made available to it, which the Declarant requires to satisfy its Intrastat reporting obligations in the country of its registered seat.

8.6 The customer undertakes to examine whether the pre-requisites according to §22a Par. (1) UStG exist with the party which is to be represented for fiscal purposes and

that this possesses the ownership of the power of disposal over the import goods within the meaning of § 6a Par. (1) UStG (i.e. ownership and authorization to give instructions over the imported goods). The customer assures that the conditions stated therein were satisfied at the time when the order was placed.

8.7 The customer undertakes to inform IMPORT PARTNER immediately as soon as at least one of the pre-requisites for a fiscal representation as stated according to § 22a Par. (1) UStG is no longer satisfied by the party which is represented for fiscal purposes.

9. Right to retention

Irrespective of Subclause 20 of the ADSp [General German Freight Forwarding Terms and Conditions] IMPORT PARTNER shall be entitled to a right to retention until the full payment of the agreed remuneration and the reimbursement of use according to Subclause 3 with regard to all documents, which it received from the customer, authorities or third parties in connection with the order processing. This right shall also apply after termination of the order relationship.

10. Right of refusal

IMPORT PARTNER reserves the right to refuse the order for important reasons, e.g. in case of default of payment, with missing documents for a proper customs declaration, in case of a short-term and therefore threatened expiries of deadlines for the disadvantage of IMPORT PARTNER or insufficient description of goods. Thus resulting possible claims for demurrage or claims for damages of the customer are excluded.

11. NCTS procedure

11.1 The customer is responsible for the proper and timely provision of the goods transferred to the customs transit procedure (NCTS)

11.2 The customer shall ensure that it shall only take over goods for transport with the associated control print-out of the electronic NCTS shipment report (accompanying shipping document) and present these to the destination customs office unchanged within the envisaged deadline. It shall ensure that the carrier/driver and all following carriers are given the following instructions: The transport has to be carried out via the route and points of entry stated in the accompanying shipping document. A change is only permitted after the explicit consent of the principally obliged IMPORT PARTNER. The alternative proof handed over by the exit customs office is to be submitted to the destination customs office or the authorized recipient, to which the goods which are taken over are delivered, to have this stamped there and to be returned to the principally obliged party. Address: IMPORT PARTNER Int. Zollspedition GmbH, Matthias-Claudius-Str. 10, 23909 Ratzeburg, Germany. The carrier/driver undertakes, in the event of an assignment of the shipment to a subsequent carrier during the transport, to hand over all necessary documents and to inform it about its obligations from the shipment procedure. The re-loading of goods, which are subject to monitoring

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by the customs office, onto another means of transport and the unloading may only take place under the supervision of the customs. In case of damages to the goods or with a damage to the customs seal the nearest customs office is to be informed or the process to be recorded on protocol at the nearest police station. IMPORT PARTNER must be informed immediately about each circumstance, which deviates from the normal transport flow or prevents the presentation of the goods at the stated destination customs office, by fax (+49 40 507964 - 430) or e-mail revision@import-partner.de. Irrespective of the obligations from Subclause 3, the customer shall be liable towards IMPORT PARTNER for damages, which arise from the non-compliance with this notification obligation.

- 11.3 For the event of an improper presentation in the NCTS shipment procedure, for which the customer placed an order with IMPORT PARTNER, the customer shall take over all additional costs for the processing of search and dunning proceedings. The customer undertakes to pay a minimum processing flat rate (NCTS-Repairfee) for goods which have not been presented properly in the respective amount of EUR 200,00 net per NCTS procedure plus the applicable rate of value added tax. Additional work will be charged separately according to the required time.
- 11.4 In case of a use of the shipping certificate guarantee beyond the presentation deadline stated in the accompanying shipping document 0.08 % of the duties guaranteed by the principally obliged party shall be taken over by the customer per day. IMPORT PARTNER does not guarantee any permanent availability of a flat rate shipping certificate guarantee for the execution of NCTS shipment procedures and reserves the right to request customary banking collateral from the customer.
- 11.5 The customer shall bear all costs, customs charges and fiscal disadvantages charged by the countries involved in the shipment procedure, which are caused by the non-presentation or non-customs clearance due to loss, theft or fraud in the shipment procedure.

12. Liability of the customer

The customer takes over towards IMPORT PARTNER the full liability for the timely submission of the necessary documents as well as the completeness and accuracy of all details, which are necessary for the execution of the orders including the fiscal representation by IMPORT PARTNER. The customer shall bear all costs and fiscal disadvantages, which are caused by the incorrect, incomplete, illegible or delayed details or by the non-submission of the necessary documents and indemnifies IMPORT PARTNER in the internal relationship from all claims of third parties including the customs and financial authorities in connection with the activity for the customer.

Insofar as the customer is not the declarant of the goods itself the customer and importer shall be liable towards IMPORT PARTNER as joint and several debtors for all costs and fiscal disadvantages, suffered by IMPORT PARTNER in connection with the execution of the order.

The customer hereby now already assigns to IMPORT

PARTNER all claims for damages and reimbursement of expenses against the importer, which are due to the fact that the importer incorrectly, incompletely or with delay sends the necessary details and documents.

In the event of a take-over of a temporary storage by IMPORT PARTNER the customer shall bear all costs, customs duties and fiscal disadvantages, which are suffered by the non-timely termination of the temporary storage. This shall also apply in case of loss, withdrawal, theft, fraud and improper goods handling within the temporary storage.

13. Duties to provide assistance of the customer

If a claim is asserted against IMPORT PARTNER by the responsible authorities in connection with the activity for the customer, the customer has to make all requested documents available to these authorities upon request immediately at all times and/or to grant access to the requested documents/data to these authorities. Damages, which are suffered from a breach of this duty to provide assistance shall be borne by the customer and it indemnifies IMPORT PARTNER from all claims of parties involved or third parties.

14. Examination obligations of IMPORT PARTNER

- 14.1 IMPORT PARTNER does not assume any liability for an incorrect determination of the KN code insofar as it did not act with wilful intent or gross negligence.
- 14.2 Information about customs tariffs of IMPORT PARTNER is non-binding. The customer is informed that binding customs tariff information can be applied for from the responsible customs authorities.
- 14.3 IMPORT PARTNER is not obliged to examine the possibility and the pre-requisites for the customs clearance, in particular at a more favourable customs rate or inform the customer hereof. The obligation to inform oneself about possible customs exemptions. The import capability and documents which are to be provided in this respect, is the sole responsibility of the customer as importer of the goods and is to be clearly and separately pointed out in the order to IMPORT PARTNER unless a separate written agreement is reached.
- 14.4 IMPORT PARTNER is not obliged to examine a possible infringement of industrial property rights or to examine bans and restrictions (import, export or transit bans) as well as foreign trade restrictions (in particular according to the EC Dual-Use-regulations and according to the AWG / the AWV). IMPORT PARTNER presumes within the framework of an acceptance of an order that the goods which are to be declared are not subject to any bans and restrictions unless the customer points this out separately in the order. The corresponding examinations must be ensured autonomously by the customer.
- 14.5 If IMPORT PARTNER has a justified reason to assume that an order breaches statutory bans or good morals IMPORT PARTNER is not obliged to carry out the order. There is not entitlement of the customer for the execution of the order by IMPORT PARTNER in the event of a force majeure

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either. In the stated cases IMPORT PARTNER is entitled to the cancellation of the contract without notice under the exclusion of all liability and all compensation for damages.

15. General German Freight Forwarders Terms and Conditions (ADSp)

IMPORT PARTNER works on the basis of the ADSp – newest version -, insofar as these order terms and conditions do not envisage any deviating regulation and shall point out the liability restriction in Subclause 23 of the ADSp in deviation of §461 I 2 HGB [German Commercial Code] in conjunction with §431 I and II HGB: for goods damages to 5€ / kg gross weight of the shipment, with transport using the most varied means of transport including transport by sea to 2 SZR per kg gross weight of the shipment, depending upon which amount is higher.

The customer is aware of the contents of the ADSp and these are a fixed part of this contract.

16. Liability of IMPORT PARTNER

IMPORT PARTNER has underwritten insurance through the company OSKAR SCHUNK AG und Co. KG, Hamburg. The maximum liability according to the customs policy is EUR 250,000.- per damaging event, the insured total damages per insurance year a max. of EUR 1,000,000.-. IMPORT PARTNER shall only be liable for all damages, which are suffered in connection with the customs declaration/fiscal representation up to the amount of the sum insured, insofar as it did not act by wilful intent or gross negligence. Higher liability amounts shall be covered separately by take-over by the customer of the additional costs following an application.

17. Involvement of third parties

IMPORT PARTNER is entitled to use customs and logistics companies as vicarious agents. The customer agrees that these vicarious agents selected by IMPORT PARTNER may carry out on its behalf the customs clearance or individual services within the framework of the respective order.

18. Data storage

IMPORT PARTNER is entitled to store and to use data for the purpose of the contractually agreed activities. The customer explicitly declares that it agrees with the use and storage of the data for the afore-mentioned purpose.

IMPORT PARTNER shall ensure to a reasonable extent that the data are not accessible to unauthorized third parties. IMPORT PARTNER shall take the measures which are necessary for the secrecy and data protection law requirements to a reasonable extent. This shall also include the entitlement to examine the data transmitted by the customers in order to counteract possible acts which are in breach of the contract or the law. This shall in particular apply with the suspicion of manipulation within the framework of the customs declarations or the whole customs clearance.

19. Change clause

IMPORT PARTNER is entitled to make changes to these

general order terms and conditions at all times. IMPORT PARTNER shall only carry out these changes for suitable reasons, in particular owing to new technical developments, changes to case law or other equivalent reasons. If the contractual balance between the parties is substantially disturbed by the change then the change will not be made. Changes principally require the consent of the customer. IMPORT PARTNER undertakes to inform the customer especially in the notification about the changes about the possibilities of an objection and termination, the deadline and the legal consequences, in particular with regard to an omitted objection. The consent to the change to the order terms and conditions shall be deemed as granted insofar as the customer does not object to the change in writing within one month after receipt of the change announcement or terminates the framework agreement. For the event that the customer objects to a change to the order terms and conditions, IMPORT PARTNER is entitled to the extraordinary termination of the business relationship.

20. Escape clause

Should one or several provisions of these order terms and conditions be invalid in full or in part this shall have no effect on the validity of the other provisions. This is especially true for references to articles of the Community Customs Code (CC), which can change by the successive introduction of the Unions Customs Code (UCC). For the provisions of these terms and conditions, the formulations of the UCC shall apply mutatis mutandis. The invalid provisions shall be replaced by a similar regulation with almost the same contents, which corresponds as far as possible with the purpose of the lapsed regulation. The place of performance for all services which are to be provided by the contractual parties is Hamburg. The place of jurisdiction for all lawsuits, which ensue from the order relationship, is Ratzeburg. Ratzeburg is the exclusive place of jurisdiction for claims against IMPORT PARTNER. German law shall apply.