

Contractual conditions of the AUDI HUNGARIA Zrt. with regard to customs duties/goods deliveries, which are subject to import authorizations

Hereinafter, it is regulated in which form customs law related transactions have to be settled and which obligations you have towards the AUDI HUNGARIA Zrt. with regard to the customs law and the foreign trade and payments law if you sell or deliver your products to the AUDI HUNGARIA Zrt.

Please read these explanations carefully and make preparatory arrangements with the respectively competent customs authority if necessary.

A. Deliveries to locations in Hungary and deliveries through the Rudolph Spedition und Logistik GmbH. Großmehring

(Building materials: See by item B)

1. Deliveries of goods from the free circulation from EU countries

(Deliveries of non-Community goods (dutiabale goods) via suppliers' warehouses or commercial units based in the EU: see point 2 on the next page)

Goods from the free circulation of the EU (= Community goods) have to be transported without any customs formalities within the EU.

If primary materials, the origin of which is **not** one of the EU member states, are used for the production of goods or if the goods come from one of these countries, the agent is obliged to inform the AUDI HUNGARIA Zrt., G/FS-1 Customs of this prior to the first delivery and to establish and settle inward processing arrangements (to reduce import duties) in coordination with G/FS-1 Customs.

Supplier's declarations:

If the delivered goods are the object of EU agreements for the granting of tariff advantages, you are obliged to deliver the following documents:

In case of one-time deliveries, a supplier's declaration indicating the supplier's number has to be provided to the AUDI HUNGARIA Zrt.

For recurrent deliveries and in particular series materials, a long-term supplier's declaration must be sent in accordance with the respectively applicable legal regulations upon indication of the AUDI parts number as well as your supplier's number respectively prior to the first delivery for the running year as well as until the 1st December of every year for the respectively following year without further request.

Costs, which might arise in connection with the execution of supplier's declarations, have to be borne by the supplier.

The supplier has to notify the AUDI HUNGARIA Zrt. in case of a change of origin, immediately and unrequestedly in writing.

Supplier's declarations and long-term supplier's declarations have to be sent to the following address:

AUDI HUNGARIA Zrt.
G/FS-1 Customs
Audi Hungária út 1.
H-9027 Győr

The supplier is liable for any damages and/or expenses (in particular punitive tariffs, costs of bringing an action, etc.), which the AUDI HUNGARIA Zrt. incurs because of incomplete and/or incorrect information in the supplier's declaration.

Upon request, the suppliers have to render evidence for their information regarding the origin of goods with an information sheet approved by the customs authority.

If additional official documents regarding the intended use of the delivered goods are required for the import or export of goods, the supplier is obliged to immediately obtain and/or provide such documents to the AUDI HUNGARIA Zrt.

2. Deliveries from non-EU countries

The deliveries have to be effected with duty unpaid and untaxed.

In road traffic, the goods have to be dispatched for the joint dispatch procedure T1 at the place of departure, however at the external borders of the EU at the latest.

On the T1 has to be the invoices (proforma invoices) and the original documents.

On the T1 has also to be the place of unloading and the following receiver:

Deliveries to AUDI HUNGARIA Zrt:

AUDI HUNGARIA Zrt.
Audi Hungária út 1.
H-9027 Győr

EORI-Nr.: HU0019502469

Place of unloading: Customs office Győr HU611000

The T1 Document is to be forwarded to zollanfrage@audi.hu.

Deliveries to AUDI HUNGARIA Zrt. through the Rudolph Spedition und Logistik GmbH. Großmehring:

Consignee:
Rudolph Spedition und Logistik GmbH.
Gutenbergstraße 5.
D-85098 Großmehring

Place of unloading: Customs Office Ingolstadt DE007403

Exceptions:

In case of steel deliveries, deliveries via suppliers' warehouses and invoicing by the domestic trade partner, the agent is independently responsible for the settlement of the import duty in coordination with G/FS-1 Customs. The costs (fees and customs duties) have to be borne by the supplier. The supplier has to ensure that only such goods, which are in free circulation in the EU, are delivered.

Origin of goods and preferences:

If the EU grants a release from customs or a reduction of customs because of preferential agreements with the agreed country of delivery, the agent is obliged to deliver goods, which fulfil those requirements/preferential conditions.

For the complete scope of the deliveries, a movement certificate (EUR1, ATR, FormA, declaration of origin on the invoice) has to be prepared in each case and submitted to the receiving works – with documentary evidence of direct transport - together with the goods.

If no movement certificate is submitted for a delivery or a part thereof although the legal conditions for the delivery are fulfilled, the AUDI HUNGARIA Zrt. reserves the right to pass arising customs on to the supplier.

The same applies if the preference conditions are not fulfilled and therefore, no movement certificate can be prepared.

With regular deliveries, it must be observed that a EUR.1 is only prepared in exceptional cases. Regularly, the preparation of a declaration of origin is agreed on the invoice.

Entry Summary Declaration- Risk management:

The agent is obliged to give the required data (see customs code, Annex 30A) for „entry summary declaration“ to the responsible carrier or service provider.

ATTENTION: Missing data for „entry summary declaration“ lead to avoidable delay on loading, penalties are possible.

B. Building materials:

Deliveries from non-EU countries have been declared. Community goods have to be supplied within the EU without customs formalities.

AUDI HUNGARIA Zrt. does not undertake a guarantee, if customizable goods are not customs declared according to the customs rules in force.

C. Approvals/export control:

If the agent supplies the AUDI HUNGARIA Zrt. with goods, which are subject to authorization and/or export control, the agent obliges to provide the following information to:

AUDI HUNGARIA Zrt.
G/FS-1 Customs
Audi Hungária út 1.
H-9027 Győr

- the number of the export list (according to the foreign trade regulation) and/or the list number according to the annexe of the EC Dual-Use Regulation (in their respectively valid version),

- the following questions have to be answered properly and correctly for US goods (according to US laws),:

- a) Are the goods subject to the US re-export provisions? (Subject to the EAR?)
- b) the ECCN (Export Control Classification Number) according to the US Export Administration Regulations (EAR),
- c) Was an “Export License” required for the export from the USA? (Conditions?),
- d) Are these parts requiring approval?
- e) Does the value of the US shares exceed 10% and/or 25%?

- the commercial origin of the goods and of the components of the goods, including technology and software,

- whether the goods have been transported through, produced or stored in the USA or whether they have been produced with US technology or parts,

- the statistical goods number (HS code) of the goods as well as information material for the application for approvals,

- a contact person within the supplier’s company for the clarification of possible questions we might have.

This duty to inform continues to apply for the supplier even after the end of the business relations.

D. Security Declaration

I hereby declare that:

- goods, which are produced, stored, forwarded or carried by order of AUDI HUNGARIA Zrt., which are delivered to AUDI HUNGARIA Zrt. or which are taken for delivery from AUDI HUNGARIA Zrt.
 - are produced, stored, prepared and loaded in secure business premises and secure loading and shipping areas
 - are protected against unauthorized interference during production, storage, preparation, loading and transport
- reliable staff is employed for the production, storage, preparation, loading and transport of these goods
- business partners who are acting on my behalf are informed that they also need to ensure the supply chain security as mentioned above.

In case of questions, please contact:

ZOLLANFRAGE@AUDI.HU