

Information sheet on travel expenses paid by the General Procurement division (Version dated 12/11/2019)



1.1. Subject of the regulation

These contractual provisions only apply in respect of business travel to a place other than the place of permanent or contractually agreed performance. They supplement the relevant agreed Purchasing Terms and Conditions of MAN Group (hereinafter referred to as the “Client” or “MAN”) and govern the application process for, and taking of, project-related business trips taken on the basis of these contractual provisions, as well as the settlement of expenses claims for such trips. Any deviations from these contractual provisions that have not been approved by the Client and agreed upon in writing will lead to the non-reimbursement of travel expenses.

1.2. Scope in relation to project-related business travel

The following provisions apply in respect of Contractors engaged by the Client. In the event that the Contractor engages the services of third parties (subcontractors) with the consent of the Client, the Contractor shall only remain entitled to submit claims in accordance with these contractual provisions, including in respect of these costs.

Differing or additional contractual provisions do not form part of the contract, even if not expressly rejected. If the Contractor issues order confirmation to MAN in a way that deviates from these provisions, any such deviations shall only be valid if acknowledged and agreed upon by MAN expressly and in writing.

1.3. Forms of travel booking

The Client shall only ever reimburse/bear travel costs that have arisen from one of the following three booking and settlement options:

1.3.1. External bookings upon submission of a receipt

The Contractor books the travel services independently and submits a claim to the Client for travel costs incurred (excluding VAT) in the form of a proper invoice within the meaning of Sect. 14 of the German Value Added Tax Act (UStG) with no mark-up – assuming that the relevant department of the Client has given its prior written permission.

1.3.2. Business travel as an integral component of the order

To a predefined extent, the travel expenses are an integral and material component of the order and have been defined accordingly therein (specifications, record of negotiations, etc.) In this case, the travel expenses incurred are non-reimbursable, as they are already included in the project fee. No further fee shall be paid by the Client.

1.4. Further guidelines

- Before a business trip is planned, both the Contractor and the Client must always check whether the trip could be avoided through the use of modern communication technologies, such as a conference

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- call/videoconference, Skype, Lync, etc.
- When business trips are being planned, all arrangements should be as efficient and economical as possible. Travel expenses will only be reimbursed if the business trip in question has a direct material and temporal link to the service commissioned.
- In order to avoid additional costs, business trips must always be planned and booked at an early stage and on a no-cancellation basis. During the planning phase, the Contractor must check the destination's security status.
- It is the responsibility of the Contractor to ensure that invoices, receipts and other documents satisfy VAT requirements.
- If rewards are acquired in connection with business travel (e.g. flight, hotel), the Contractor is required to credit/redeem them to the benefit of the Client on future business trips.
- The Contractor shall always remain responsible for obligations towards its employees incumbent upon it in its function as an employer and for measures required to carry out the trip (e.g. occupational health care, travel restrictions, travel insurance, etc.).

2. Reimbursable travel costs

Business travel shall be undertaken using the modes of transport specified below. Financial and time-related aspects will be considered when selecting modes of transport. The only reimbursable travel costs are stated below:

2.1. Air travel

Flights must always be booked/are only reimbursable in economy and at the lowest available fare at the time of the enquiry.

2.2. Rental cars and private vehicles

Rental car costs are reimbursable for vehicles up to compact class. Vehicles manufactured by the Client are preferable. Fuel costs, parking fees (other than for special parking) and toll fees will be reimbursed insofar as they are necessary and appropriate. Rental cars must be refuelled before being returned, as extra costs for subsequent refuelling are not reimbursed.

Business travel with a private vehicle is reimbursable at a maximum rate of €0.30 per km.

2.3. Rail travel

Train journeys (incl. any seat reservations) are only reimbursable in second class or below.

2.4. Taxis/public transport

Any travel necessary at the destination should be conducted using public transport. If there is no public transport available or if, in isolated cases, there are good reasons why the traveller cannot reasonably be expected to use the available public transport, they may use a taxi service. Journey costs between the person's residence and place of permanent performance will not be reimbursed.



Information sheet on travel expenses paid by the General Procurement division (Version dated 12/11/2019)

2.5. Hotels

It is standard practice that the cost of a room with en suite bathroom/shower and toilet in a three-star hotel will be reimbursed. In exceptional cases and depending on the country, hotels with a higher rating may be booked, but only if proof is supplied that no other appropriate and less expensive overnight accommodation was available at the time of the booking. Food costs (e.g. breakfast) will not be reimbursed.

2.6. Fees for entering a country

For project-related services, fees for entering a country can be invoiced once only and upon verification.

2.7. Journey times

Journey times can be recognised and reimbursed in accordance with the following table. Journey times for journeys once at the destination are non-reimbursable.

| Type of Business Trip | Allowance in € per journey leg |
|----------------------------------|--------------------------------|
| Domestic Business Travel | €0.00 |
| Continental Business Travel | €80.00 |
| Intercontinental Business Travel | €250.00 |

2.8. Non-reimbursable travel costs

Non-reimbursable travel costs include

- Catering Expenses
- Passports, couriers
- Laundry services
- Vaccination costs
- Tips and service charges, as well as group catering
- Private journeys with the rental car
- Costs for the booking, processing and billing of travel
- Banking charges
- Fees associated with payment methods
- Costs for advance financing
- Extra luggage transport and storage
- Fee-based internet and telephone usage
- Extra costs for subsequent refuelling of rental cars
- Damage to rental cars
- Third party liability
- Taxi fees where the traveller could reasonably be expected to use public transport



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3. Settlement of travel costs

Claims for travel costs must be submitted in full and in hard copy to MAN (creditor department) as a collective invoice. The invoice must include the reference and supplier numbers.

Receipts are made out to the Contractor (= invoice recipient). A numbered copy must be submitted that includes the following details:

1. Full name and full address of the company providing goods or services (= issuer of invoice)
2. Full name and full address of the recipient of goods or services (= recipient of invoice)
3. Tax number or VAT ID no. of the company providing goods or services (= issuer of invoice)
4. Invoice number
5. Invoice date
6. Type and extent of the services (e.g. taxi including distance travelled)
7. Service period or delivery date
8. The fee (net) broken down by tax rate and tax exemptions
9. Amount of value-added tax and applicable tax rate(s) as a percentage and a corresponding notice if any tax exemptions apply
10. In respect of invoices for small amounts up to a total value (= gross value) of no more than €150.00, only points 1, 5 and 6 need to be observed, as well as a statement of the total amount (= gross amount) broken down by tax rates and tax exemptions, a statement of the applicable tax rate(s) as a percentage and a notice concerning any tax exemptions.