



CUSTOMS MATTERS AND TRADE LAWS

General Conditions for Proof of Origin, Export Control and Supply Chain Security (AEO)

Date: January 2021

The Supplier is aware of the following "Customs matters and trade laws", which regulate the General Conditions of SEAT, S.A. for Proof of Origin, Export Control and Supply Chain Security (AEO), and undertakes to respect and comply with them, and to have their employees respect them in the framework of their contractual relationship with SEAT, S.A. In the event of subcontracting with third parties, it undertakes to deliver to them the present General Conditions and to demand its compliance in the framework of their commercial relationship with SEAT, S.A.

I. Proof of origin

Suppliers whose registered seat is outside of the EU are requested, if the country of dispatch of the goods has concluded a free trade agreement with the country of destination, to state bindingly for each part number whether the goods delivered are originating goods according to the respective agreement and, in the case of deliveries from Turkey, whether the goods are in free circulation. The Supplier has to provide proofs of the preferential origin status. If the Supplier does not issue the aforementioned proofs although it has confirmed this, SEAT, S.A. reserves the right to charge the Supplier with the additional costs that result from the higher import duties.

Suppliers whose registered seat is in the EU are requested to deliver exclusively goods of EU preferential origin to SEAT, S.A. that fulfill the requirements of the EU's Free Trade Agreements. In the offer the Supplier is requested to make a binding statement with regard to the preferential origin status. The Supplier is obliged to declare the preferential, non-preferential and American AALA origin of all goods to be delivered to SEAT, S.A. and its subsidiaries by means of a Long-Term Supplier's Declaration. Such Declaration shall be issued at latest in connection with the first delivery. SEAT, S.A. shall be informed immediately in writing of any alterations occurring during the course of the year. The Supplier shall renew the Declaration prior to the end of its validity, with a validity period of at least one calendar year, without request. For all goods declared with non-preferential origin, with a minimum value of EUR 50, and at request of SEAT S.A., the value of non-originating materials used in the manufacture of the delivered good has to be declared. The responsibility of accrediting the origin will be exclusive to the Supplier. In case of non-compliance, partial compliance or unjustified delay by the Supplier in its aforementioned obligations, SEAT, S.A. reserves the right to claim the Supplier the damages and losses incurred in accordance with the legal and contractual provisions in force.

Contact: SEAT Supplier Declaration (supplier.declaration@seat.es)

II. Export control

The Supplier is obliged to inform SEAT, S.A. about any legal restrictions and license requirements resulting from export control and foreign trade laws and regulations of the country of production as well as of the country of dispatch with respect to the delivered items. The same shall apply to export and transfer licenses that can be used.

Regardless of the respective country of production and country of dispatch the following applies:

1. *All Suppliers* are obliged to inform SEAT, S.A. about the applicability of U.S. re-export law including U.S. sanctions and embargoes with respect to the delivered items.

2. *Suppliers located in the EU* are obliged to inform SEAT, S.A. whether the delivered items are controlled according to Regulation (EC) no.428/2009 and its subsequent amendments (hereinafter, “EC Dual-Use-Regulation”) and sanctions and embargoes imposed by the EU.
3. *Suppliers located in Spain* are obliged to inform SEAT, S.A. whether the delivered items are controlled according to the Spanish national law: Royal Decree 679/2014 and its subsequent amendments.

The aforementioned obligations refer to all dual-use items, armaments and items controlled due to sanctions and embargoes. It has to be taken into account that the term “item” comprises goods, technology and software as well as services.

To fulfil the contractual obligations, in the event of supplying controlled items (incl. EAR99) to SEAT, S.A., the Supplier provides without request at least the following information by using form “*Export Control Statement_SEAT*”¹:

- Export Control Classification (export control category), for instance:
 - Export Control Classification Number (ECCN) according to U.S. Export Administration Regulation (EAR), incl. reference to EAR99-items²
 - Export control category according to annex I or annex IV of the EC Dual-Use-Regulation
 - Export control category according to Spanish national law (Royal Decree 679/2014)
 - Export control category according to sanctions and embargoes imposed by the EU and the U.S.
- Remark on the applicability of procedural simplifications, for instance:
 - Possibility of using general export authorisations by the competent authority or according to the EC Dual-Use-Regulation
 - License exceptions according to § 740 EAR
- Other relevant information

For the fulfillment of export control and foreign trade related obligations by SEAT, S.A. the Supplier provides on request further information.

In addition the Supplier informs the Purchaser without request about changes regarding any legal restrictions and license requirements concerning items already delivered.

The Supplier will send all the information mentioned above without prior request to export.control@seat.es

The above obligations also extend beyond the duration of the contractual relations.

Contact: SEAT Export Control (export.control@seat.es)

III. Supply Chain Security (AEO)

The Supplier is required, based on legal requirements, to produce, store, process, finish and load goods produced, stored, transported or delivered on behalf of SEAT, S.A., or accepted from SEAT, S.A., in secure facilities and transport terminals, and to safeguard such goods from unauthorized access during production, storage, processing, finishing, loading and transportation. The Supplier has to safeguard that the staff used to produce, store, process, finish, load, transport and accept such goods is reliable.

¹ The form is available at SEAT, S.A. section of “Customs matters and trade laws” in <https://www.vwgroupsupply.com/>

² Provided that the export control classifications results from exceeding a de minimis level, the controlled U.S. portion must be disclosed explicitly. The de minimis level must be declared as of 10% (Example: EAR99 (18%)).



The Supplier shall instruct business partners acting on its behalf that they are also required to undertake measures to secure the aforementioned supply chain. If the Supplier has issued a security declaration confirming that it complies with the security requirements under this clause or if it has obtained an AEO certificate number, the declaration or the AEO certificate number, as the case may be, shall be submitted to SEAT S.A. upon request.

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