

CUSTOMS AND FOREIGN TRADE REGULATIONS OF THE EBERSPÄCHER GROUP

(as of July 2024)

Import processing

Goods from the EU's free circulation (= Union goods) may be transported within the EU without customs formalities.

However, if input materials are used for the manufacture of the goods which are subject to customs duties on importation, Eberspächer must be informed of this before the first delivery in order to use a customs procedure to reduce the import duties if necessary. The Supplier must support these processes without incurring additional costs for Eberspächer.

For deliveries of non-Union goods

the Supplier shall be obliged, at the latest upon dispatch of the goods, to electronically transmit to Eberspächer the delivery notification with the delivery-relevant data such as part number, supplier part number, material designation as well as HS Code, non-preferential origin (country of origin in which the last significant working or processing took place) and preferential origin (origin in accordance with the applicable free trade agreement) in the form specified by Eberspächer.

Origin of goods and preferences

If the Supplier delivers goods that are not subject to customs clearance for which preferential treatment is possible under EU customs law, the Supplier must ensure that the relevant conditions for this preferential treatment are met and provide appropriate proof.

A movement certificate (e.g. EUR 1, ATR, declaration of origin on the invoice, Form A) must be issued for all deliveries and handed over to the receiving plant together with the goods. If proof of direct transport cannot be provided, a non-manipulation certificate must be presented.

If no movement certificate is presented even though the legal requirements are met, Eberspächer will pass on the customs costs incurred to the Supplier. This also applies if the preferential conditions are not met and therefore no movement certificate can be issued.

In the case of regular, repeating deliveries the declaration of origin must be shown on the invoice. An EUR.1 is only accepted in exceptional cases.

The Supplier is obliged to provide binding notification of both the non-preferential origin and the preferential origin of the delivered goods. The declaration must be submitted in written form, unsolicited and free of charge in accordance with the respective requirements of the receiving country (e.g. in the EU by means of a long-term supplier declaration in accordance with Art. 61-66 of the Commission Implementing Regulation (EU) 2015/ 2447 in the applicable version).

Changes in the origin of the goods must be reported immediately.

If the supplier does not submit the evidence even though the Supplier has confirmed this, Eberspächer shall be entitled to invoice the Supplier for the additional costs.

Suppliers based in the European Union are obliged to supply Eberspächer only preferential EU goods that meet the requirements of the free trade agreements. A binding declaration must be made by the Supplier in the offer. The Supplier is obliged to provide Eberspächer with proof of the part number, the supplier number, the HS Code, the preferential origin (origin in accordance with the applicable free trade agreement) and the non-preferential origin (country of origin in which the last substantial processing or treatment took place) for the entire range of goods to be supplied by means of a long-term supplier declaration at the latest in connection with the first delivery.

The Supplier must submit a declaration that is valid for at least one calendar year and must be renewed annually without being requested to do so. According to Regulation (EU) 2015/2447, it is also permissible for this declaration to be valid for a maximum of two years and to be used when it is issued. If the Supplier culpably fails to comply with these obligations or fails to do so in a timely manner, or if deviations with regard to the country of origin are detected on the component, the delivery documents and the proof of origin presented, which lead to internal process disruptions or problems with the import and export of goods, Eberspächer reserves the right to levy an appropriate contractual penalty per transaction, which will be reviewed by the Stuttgart Regional Court in the event of a dispute. The contractual penalty shall be offset against any compensation of damages.

HS Code

The Supplier is obliged to provide the correct HS Code for each item in its quotation or commercial documents without being asked to do so.

Changes to the HS Code number must be notified prior to delivery.

Customs duties

In the case of cross-border deliveries subject to customs duties, the Supplier is obliged to show the costs not included in the unit price separately in the commercial invoice, insofar as these are borne by Eberspächer

These include, for example:

- License costs
- Provisions of the buyer in relation to the delivery of goods
- Development costs
- Freight costs
- Tooling costs.

Export control

The Supplier is obliged to inform Eberspächer of export restrictions and licensing requirements resulting from the export control and foreign trade law of the country of manufacture and dispatch for the goods to be delivered without being asked to do so, stating the Eberspächer part number of the Central Export Control.

The aforementioned obligations apply to all goods, i.e. goods, software, technology and services, dual-use goods, armaments and goods subject to embargoes/sanctions.

When exporting goods, the Supplier must pay particular attention to:

Export control classification (goods list item):

- The Export Control Classification Number (ECCN) in accordance with U.S. Export Administration (EAR) regulations, including an indication of items covered by EAR99.
- The position on the list according to Annex I or Annex IV of the EU Dual-Use Regulation, as amended.
- The position in the export list according to the Foreign Trade and Payments Ordinance (Foreign Trade and Payments Ordinance).
- Position on the embargo or sanctions lists of the EU (and the USA).

The applicability of procedural simplifications:

- The possibility of making use of general export licenses from the Federal Office of Economics and Export Control (BAFA) or under the EU Dual-Use Regulation.

Other relevant information

- Indication of whether the goods were transported, manufactured or stored through the USA or whether US technology was used in their production.
- Providing information that may be relevant to the application for export licenses.
- Indication of the commodity code (HS code) of the goods.
- Provision of a contact person in the Supplier company.

Re-export and transfer ban for Russia and Belarus

If goods and technologies are made available to the Supplier by Eberspächer as part of the commissioning of the Supplier, the following shall apply:

(1) The Supplier shall not directly or indirectly provide, export or re-export these goods and technologies to the Russian Federation or for use in the Russian Federation.

(2) The Supplier shall use its best endeavors to ensure that the purpose of the paragraph (1) is not undermined by third parties in the supply chain, including potential resellers and sub-suppliers.

(3) Any breach of paragraphs (1) or (2) shall constitute a material breach of a central part of the contractual supply relationship and shall entitle Eberspächer to seek appropriate remedies, including, but not limited to:

(i) termination of this contractual supply relationship;

(ii) Eberspächer's unilateral right to claim against the Supplier, in whole or in part, any costs arising out of (i) or other charges related to the breach of paragraphs (1) or (2).

(4) The Supplier shall promptly inform Eberspächer of any problems in the application of paragraphs (1) or (2), including any relevant third-party activities that may undermine the purpose of paragraph (1). The Supplier shall provide Eberspächer with information on compliance with the obligations under paragraphs (1) and (2) within two weeks of a unilateral request.

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