

DAIMLER TRUCK

Annex

NP.50.28.104.C – Customs and VAT provisions

Version	4.0
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Department	FTT customs & VAT

This annex shall apply to all transportation contracts closed with DAIMLER TRUCK and its affiliates. In the following, the term “DAIMLER TRUCK” shall mean the respective contracting DAIMLER TRUCK affiliate (see the provisions of the purchase contract/purchase order).

Proof of Transportation and Customs handling

A. EU-related transportations

For transports within the European Union (intra-EU transports) as well as transports starting in the European Union to third countries/freeport (exports) or ending in the EU, the following principles apply:

1. Proof of transport and acceptance

In cross-border transport operations (EU countries, third countries, Freeport), the TSP is required to provide DAIMLER TRUCK with proper documentation and proof of transportation in line with the applicable national VAT law as well as the applicable EU VAT regulations confirming that the cross-border transport was carried out appropriately and which are suitable to proof the VAT zero-rating as export supply/intra-Community supply. DAIMLER TRUCK will specify the type and content of documentation and proof of transportation as well as the type and periodicity of transmission. Unless DAIMLER TRUCK stipulates a separate form of documentation and proof of transportation, as a general rule, a completed Certification for VAT purposes form (shipping certificate) is required.

Currently, as a general rule, lists of information relevant to the transportation created by DAIMLER TRUCK are used for certification of the export/transportation of goods within the EU. Place of destination (if not stated) and time of arrival at the place of destination are to be supplemented by the TSP. The TSP must annotate on these documents that the order was carried out appropriately and that this can be verified with business records within the European Union territory. The TSP must confirm the above-mentioned annotation with date of issue, a stamp and signature. The TSP undertakes to keep the documents confirming the transport properly and during the applicable legal retention period within the European Union.

Immediately after receipt and review of the lists, the original proof of transport and acceptance (including transport declaration) must be sent to DAIMLER TRUCK's relevant plant.

For transportation of goods to third countries, for which DAIMLER TRUCK opens an electronic export procedure in the “ATLAS”, the TSP is obligated to carry out all actions and (if necessary) communications at the European Union customs offices at the point of exit to enable the European Union customs office at the point of exit to confirm the export of the goods vis-à-vis the customs office of export. If the electronic export procedure is not completed in a timely manner or at the request of DAIMLER TRUCK, the TSP is required to provide DAILMER with a completed Export Certification for VAT purposes form. For supplementary export requirements, see 2 below.

Special individual specifications of DAIMLER TRUCK must be adhered to. DAIMLER TRUCK is not required to pay for the transport if TSP does not provide the required documentation and proof of transportation as

outlined above completely, correctly and timely. The TSP will be held liable for damages caused (in the amount of the taxes incurred in Germany caused by non-fulfillment).

2. Customs handling

The TSP undertakes to properly fulfill its customs obligations in relation to the performance of its contractual services. These obligations arise from the relevant areas of law, in particular the applicable versions of the Union Customs Code (UCC), its implementing provisions (CCIP) and delegated acts (DA). Legal Customs duty consequences due to non-compliance with the obligations shall be charged to the TSP. DAIMLER TRUCK assumes that the TSP is familiar with the customs regulations and can therefore not claim lack of knowledge.

If the TSP utilizes a subcontractor, the TSP is fully liable to DAIMLER TRUCK for the said subcontractor's adherence to the customs provisions.

When shipping goods from the customs territory of the Union (export procedure) by sea and air, the TSP must fulfill its duties to cooperate as an "participant in the export procedure" (Teilnehmer am Ausgang) and therefore to carry out electronically all actions/communications, from the proper presentation of the goods at the external EU border to the export confirmation vis-à-vis the customs authority required for the proper completion of the export procedure.

When shipping goods from the customs territory of the Union (export procedure) by road transportation, the TSP must present the Export Accompanying Document (ABD – Ausfuhrbegleitdokument) at the customs office at the border so that the export procedure can be completed properly.

As part of the electronic export procedures of DAIMLER TRUCK for goods, the TSP must provide –if required by DAIMLER TRUCK - DAIMLER TRUCK's export and dispatch systems with the required dispatch data via interfaces which enable DAIMLER TRUCK to use the electronic customs export procedure "ATLAS export" with its IT customs system “iCuSt”.

If the TSP transports goods/vehicles under Customs Supervision (NCTS/T1, T2), the obligations arising therefrom are transferred to the TSP. The TSP undertakes to place the goods/vehicles under a new customs regime within the statutory period (e.g. presentation at the customs office of destination) or to notify the nearest customs office of any disruption/delay. The TSP shall provide DAIMLER TRUCK with corresponding handover receipts/documentation on request. Otherwise, or if the requested documentation is not supplied, the TSP expresses its readiness to assume all costs incurred.

Special individual specifications of DAIMLER TRUCK must be adhered to.

B. Other transportations (Transportation outside EU/starting outside EU)

For transports completely outside or starting outside of the European Union, the following principles apply:

The TSP is required to provide DAIMLER TRUCK with proper documentation and proof of transportation in line with the applicable national VAT and/or Sales Tax and customs law confirming that the transport was carried out appropriately.

Wherever required, documentation and proof of transportation have to be suitable to proof the VAT and/or Sales Tax zero-rating as export supply/inter-state supply as well as to comply with the national applicable customs provisions. DAIMLER TRUCK will specify the type and content of documentation and proof of transportation as well as the type and periodicity of transmission.

History of changes

Version	Date	Changes
1.0	01.01.2012	Initial version
2.0	01.01.2014	Revision
3.0	01.01.2020	Integration IPS
4.0	01.04.2022	Integration FTP