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No guarantee can be given in respect of the translation. In all cases the latest English-Language version of this standard shall be taken as authoritative.	ECN / eSign	Author Organisation Author Name	Owner Organization Owner Name	Released Organization Released Name
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CHANGES

In comparison to the former version the following amendments have been made:

- The content of Vitesco Technologies Trade Terms has been restructured:
 - The phrases stating that the insurance is paid by Vitesco Technologies on behalf of the supplier within the scope of VT-DAP has been removed.
 - The phrases stating that the insurance is paid by Vitesco Technologies on behalf of the supplier within the scope of VT-DDP has been removed.
- As part of the Vitesco Technologies Trade Terms, the text of the relevant sections referring to transport-related damage or loss has been modified.

HISTORY / PREVIOUS EDITION

 $TST_N09800.02\text{--}001 - 2020\text{--}05\text{--}18 - 001 - 03$

1 SCOPE, APPLICATION AND PURPOSE

The Supplier and Vitesco agree on delivery terms according to the specific requirements of the supply chain of Vitesco.

The delivery Trade Terms shall be agreed between the purchasing and SCM department of the respective location of Vitesco and the Supplier. According to the agreed delivery Trade Term the nomination of the forwarder will be decided.

The preferred Trade Terms are INCOTERMS® DAP, Vitesco Receiving Plant or DDP, Vitesco Receiving Plant.

The Vitesco Technologies (VT) Trade Terms VT-DAP and VT-DDP are only valid for the Global Category PCB.

Any other delivery Trade Term must be aligned between VT O SCM NR, VT O SCM CTP and Global Category.

2 RELATED DOCUMENTS AND REFERENCES

2.1 Internal References / standards

GSCA	Global Supply Chain Agreement	
TST N 3 9800.02	Transportation, Customs/ Foreign Trade and Export Control	
Global Category PCB	Purchasing category related to Printed Circuit Boards	
GSCC	Global Supply Chain Concept	
SCM	Supply Chain Management	
SCM NR	Supply Chain Management Supply Network and Supply Chain Risk Management	
VAT	Value Added Tax	
VRP	Vitesco Receiving Plant	
VT	Vitesco Technologies	
VT O	Vitesco Technologies Operations	

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2.2 External References / standards

Incoterms®International Commercial Terms always in the latest published versionDAPDelivered at PlaceDDPDelivered Duty Paid

2.3 Further relevant rules / standards

All VT documents and Appendices are downloadable at the VT Homepage "Vitesco Technologies Supplier Special Information and Downloads": <u>Vitesco Technologies - Suppliers (vitesco-technologies.com)</u>

3 TRADE TERMS "VT-DAP"

VT-DAP is derived from the Incoterm® DAP. The term "supplier" in this document is used in equivalence to the term "seller" as applied in the Incoterms®.

VT-DAP is registered in the SAP-System of Vitesco as "DDC, VRP" (VRP shall mean Receiving Plant, which is a plant of Vitesco or an affiliate of Vitesco and shall be specified in the respective Scheduling Agreement Release).

VT-DAP = Delivery At Place (named place of destination) with the additional clause: "Payment of freight charges and organization of the supply chain – according to VT standards – is managed by VT as a representative for and on behalf of the supplier."

The Incoterm® DAP and all rights and obligations of the Supplier thereunder remain unchanged. However, and deviating therefrom, under the VT-Trade Term "VT-DAP" the Supplier entrusts and authorizes Vitesco to perform the following obligations according to Incoterm® DAP as a representative for and on behalf of the Supplier:

- The nomination of the forwarder,
- The organization of the supply chain incl. for returnable packaging if part of the process, and
- The payment of freight charges.

All risk in and title to the goods shall be borne by and remain with the Supplier until they have arrived at the Vitesco location, or - in case of a consignment stock – are withdrawn by Vitesco, provided however that transport related damages or losses shall be borne by VT.

The Supplier remains being obliged to load the goods on the transportation vehicle and to obtain any export license or other official authorization and carry out all customs formalities necessary for the export of the goods.

For and on behalf of the Supplier Vitesco shall be responsible to:

- Nominate the forwarder in order to arrange the supply chain from the Supplier's location to the Vitesco location,
- Organize the supply chain and to ensure the arrival times,
- Pay freight charges directly to the carrier / forwarder,

Further, Vitesco is responsible for carrying out the customs formalities and the payment of any duties, taxes, and other charges for import in the country of the Vitesco location.

VT-DAP shall be agreed upon in the contract between the Supplier and Vitesco as follows:

- "Terms of Delivery: VT-DAP, VRP",
- "Payment of freight charges and organization of the supply chain according to Vitesco standards is managed by Vitesco as a representative for and on behalf of the Supplier."

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Vitesco may demand from the Supplier to issue a power of attorney in order to further demonstrate its acting on behalf of the Supplier according to the VT-Trade Terms.

Invoices of the Supplier shall include the wording as mentioned in Chapter 6.

4 TRADE TERMS "VT-DDP"

VT-DDP is derived from the Incoterm® DDP. The term "supplier" in this document is used in equivalence to the term "seller" as applied in the Incoterms®.

VT-DDP is registered in the SAP-System of Vitesco as "DDX, VRP" (VRP shall mean Receiving Plant, which is a plant of Vitesco or an affiliate of Vitesco and shall be specified in the respective Scheduling Agreement Release).

VT-DDP shall be the standard Trade Term for Suppliers with consignment contract and with legal tax (VAT) / duty obligations in the country of destination. Like the Incoterm® DDP, the Trade Term VT-DDP is the basis for a consignment / VMI agreement between the Supplier and Vitesco.

VT-DDP= Delivered Duty Paid (named place of destination) with the additional clause: "Payment of freight charges and organization of the supply chain – according to VT standards - is managed by VT as a representative for and on behalf of the supplier."

The Incoterm® DDP and all rights and obligations of the Supplier thereunder remain unchanged. However, and deviating therefrom, under the Trade Term "VT-DDP" the Supplier entrusts and authorizes Vitesco to perform the following obligations of the Supplier according to Incoterm® DDP as a representative for and on behalf of the Supplier:

- The nomination of the forwarder,
- The organization of the supply chain, as well for returnable packaging if part of the process, and
- The payment of freight charges.

All risk in and title to the goods shall be borne by and remain with the Supplier until they have arrived at the Vitesco location, or - in case of a consignment stock – are withdrawn by Vitesco, provided however that transport related damages or losses shall be borne by VT.

The Supplier remains being obliged to load the goods on the transportation vehicle and to obtain any export license or other official authorization and carry out all customs formalities necessary for the export of the goods.

The Supplier is responsible for carrying out the customs formalities and the payment of any duty, taxes, and other charges for import in the country of destination. The forwarder nominated by Vitesco - for and on behalf of the Supplier - will inform the Supplier or its broker on the customs relevant freight costs.

It is required in most countries that the Supplier is registered in the importing country as importer of record. The importer of record is the responsible entity for:

- Ensuring the imported goods comply with local laws and regulations,
- Achieving a completed duty entry and associated documents such as any applicable import bonds and any other Government Agency declarations, and
- Paying the assessed import duties and taxes on those goods.

Furthermore, the Supplier is obliged to register for local tax (VAT) and customs clearance in the country of the receiving Vitesco location – if this is legally required in the country of destination. As example, a registration for local tax (VAT) and customs clearance is required in most European Union countries for so called third country Suppliers (=Non-European Customs Union Suppliers).

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5 THE VT- TRADE TERMS FOR EMPTY PACKAGING UNITS

Concerning, delivery terms for return of empty packaging units, the freight costs for the delivery of the empty boxes should be paid depending on the contracted VT Trade Terms or INCOTERM®. The freight cost and insurance for empties will be paid by the party who also pay the freight costs of goods. See Example:

- 1) If freight costs of goods (INCOTERM® /Trade Terms: EXW, FOB, FCA, VT-DAP & VT-DDP) paid by Vitesco Technologies, then Vitesco Technologies also pay the freight of empties (i.e. INCOTERM® DAP)
- 2) If freight costs of goods (INCOTERM® /Trade Terms: DDP, DAP, CIP & CPT) paid by supplier, then supplier also pay the freight of empties (i.e. INCOTERM® FCA)

6 WORDING ON THE DELIVERY DOCUMENTS

On the delivery documents is the Delivery Term mentioned with footnote. The footnote serves as an additional explanation for Customs and freight forwarders

For VT-DAP:

- Delivery Term: VT-DAP (FCA)
- With the footnote: "VT-DAP = FCA for transportation costs and customs value declaration purposes"

For VT-DDP:

- Delivery Term: VT-DDP (DDP w/o Freight)
- With the footnote: "VT-DDP = FCA for transportation costs purpose; for customs value declaration by supplier: invoice value + freight cost"

7 REVIEW

7.1 Review Team

Name	Department	Location
Clements Wachter	Tax Department	Regensburg, Germany
Dorit Wede	Insurance	Regensburg, Germany