

General Terms & Conditions

TOLL offers the customer a widespread range of services for handling tax, import and export issues to support the customer's business activities. Agreements shall be concluded with TOLL SOLUTIONS GmbH, Wankstr. 10, 86165 Augsburg, Germany, authorized representative Managing Directors, Angelika Bock, Yvonne Burzler and Birgit Zielauf, HRB 23773, Register Court of Augsburg, VAT ID Number. DE 262324256, Phone: 0049 (0) 821 / 7482054, Fax: 0049 (0) 821 / 7482055, E-mail: info@TOLL-SOLUTIONS.de

1. Offer and acceptance

(1) Offers from TOLL in brochures, adverts and on the internet etc. are subject to confirmation and not binding. The contract respectively concluded for each agreed service area with the customer for the service rendered by TOLL shall be authoritative. In the case of a contractual offer via internet, the completing of the form only represents an offer for the conclusion of a contract. The acknowledgement of receipt sent by e-mail does not represent acceptance of the offer, but only informs of its receipt. The same applies to the receipt of applications for the conclusion of a contract by fax or telephone. The contract with TOLL is only realized upon confirmation by TOLL in text form (including e-mail) stating the beginning of the services and upon confirmation of TOLL prices. The actual beginning of service depends on the fact that all documents and information etc. required for the service are present at TOLL.

2. Place and time of TOLL services

(1) Services shall be rendered at the TOLL business premises unless the nature of the services requires otherwise.

(2) Services are rendered during the normal TOLL business hours unless otherwise agreed in individual cases.

(3) The provision of the services shall begin upon conclusion of the corresponding service agreement, unless additional information and documents are required acc. to the relevant specifications or upon request of TOLL, in which case an additional corresponding confirmation from TOLL to the customer is necessary regarding the respective beginning of the provision of the services.

3. Mutual rights and obligations

(1) The customer shall supply TOLL with all information, documents (including contractual documents, but also writing paper and forms of the customer), statements and instructions with the signed business description

TOLL SOLUTIONS GmbH (TOLL in the following)

as requested by TOLL in the business description and shall immediately procure during fulfilment of the service agreement any further additional customer documentation being required due to their content or in the opinion of TOLL (e.g. upon third-party request: order confirmation or confirmation of the power of representation of TOLL or its vicarious agents in the sense of item 5).

(2) The customer shall inform TOLL of any necessary corrections and supplements and shall provide TOLL with any missing documents and information in conjunction with the associated documents without delay.

(3) The information in the customer documents shall form the sole basis of the provision of the agreed services.

(4) Correctness, legal validity and enforceability of the customer documentation and the confirmations and warranties contained therein (also of third parties) shall, subject to explicit regulation in the TOLL specifications, not be checked by TOLL but shall be assumed to be applicable and having been checked by the customer. The same shall apply to the solvency of the contractual partner(s) of the customer.

4. Customs clearance

(1) The customer shall provide all documents required for customs clearance. Upon presentation of the required documents, the customer confirms that all statements, export and import information are true and correct. The customer is aware of the fact that incorrect statements may have consequences in accordance with civil and criminal law including confiscation and selling of the goods. Customs penalties, storage fees and other costs arising as a result of actions of the customs authorities or due to non-presentation of the required export documents, licences or permission certificates on the side of the customer or the receiver, shall be invoiced to the receiver, possibly with levied customs duties and taxes, if the receiver asserts its right to delivery of the consignment. If the receiver does not pay upon first request by TOLL, then the customer shall assume liability.

(2) Für die Import-Zollabfertigung fallen i.d.R. je nach Abfertigungsart und Land zusätzlich zu den staatlichen Abgaben wie Zöllen, Steuern und ggf. weiteren Abgaben Abfertigungsgebühren für die Zollabfertigung durch TOLL in unterschiedlicher Höhe an.

(3) TOLL is therefore also entitled to rely on expertises and information, statements and messages contained in the customer documentation or on other documents submitted to TOLL upon provision of services and which are assumed to be real by TOLL and originate in its opinion from the person designated therein as the author.

(4) If customer instructions are required of the customer and provided for the provision of services,

TOLL will fulfil these if their execution is permissible and reasonable.

(5) Subject to separate agreement, the initiation of criminal prosecution measures does not belong to the TOLL range of services and products and the corresponding specifications. Subject to explicit contractual agreement, TOLL is neither entitled nor obliged to obtain expertises and information from external sources i.e. from lawyers, auditors and other similar professional advisors. If TOLL considers it advisable to obtain expertises and/or information from third parties, it shall inform the customer accordingly without delay and request instructions. If the customer should give such instructions, TOLL shall act on behalf of the customer and have invoices issued in the name of the customer.

5. Inclusion of third parties

(1) If a service is wholly or partly rendered in such a way that TOLL wholly or partly charges a third party with the further execution of its own duties towards the customer, then this third party shall act as a vicarious agent for TOLL.

(2) A transfer of the rights and obligations of TOLL from the contract concluded with the customer as a whole to a third party shall only be effective if the customer approves and expresses its approval to TOLL in writing.

6. Liability

(1) TOLL shall only be liable in cases of intent or gross negligence. The liability of TOLL for slightly negligent breaches of duty shall be excluded, unless involving damages to life, body, health or guarantees. The liability of TOLL for the breach of duties, the fulfilment of which initially enables the regular performance of the contract and on the observance of which the customer can constantly rely, shall also remain unaffected. The same shall apply to breaches of duties by the vicarious agents of TOLL.

(2) Limitation of liability

The liability of TOLL for the substitution of a pecuniary loss caused by simple negligence shall hereby be limited to 500,000 Euro in each insurance case, but to a maximum of 1,000,000 Euro per insurance year, if not otherwise agreed in the individual contract with the customer, acc. to the Vermögensschadenhaftpflicht-Versicherung Allianz Deutschland AG, insurance number GHV97/450/7032839/923

7. Duration and termination

(1) TOLL contracts are concluded for a period of two years and are automatically extended by one year respectively if neither party terminates the contract to the end of an intended or tacitly agreed extension period with three months' notice.

(2) Each party can cancel the TOLL contract with direct effect by means of a written termination for n

important reason. An important reason exists in the event of a breach of contract by the other party or upon the opening of insolvency or comparable proceedings against the other party. An important reason exists in particular for TOLL if extraordinary circumstances threaten or occur, which endanger, delay or exclude the fulfilment of the contractual obligations of the customer or which make the adherence to a TOLL contract unreasonable, or if a conflict of interests arises for TOLL or a third party charged with the implementation of a service acc. to item 5 or if there is just cause to assume that the customer or a vicarious agent of the customer or an employee charged by the customer or its vicarious agent has connections to associations, organizations or other alliances, which pursue targets or use means, which imply criminal or unconstitutional actions or an infringement of the rights or interests of TOLL or of a third party charged with fulfilment acc. to item 5, or if that can be expected with adequate probability and it is therefore unreasonable for TOLL to adhere to the contract.

8. Remuneration and expenses

(1) The customer shall pay to TOLL the remuneration agreed within the framework of the business description or in a separate agreement.

(2) This remuneration only refers to the services described in the agreed TOLL specifications.

(3) Accruing expenses (including third-party expenses), in particular for services not listed in the corresponding TOLL specifications, can be separately invoiced by TOLL. These expenses particularly include remunerations to be paid to third parties and expenses paid in advance to third parties by TOLL.

(4) TOLL is entitled to demand appropriate advance payments from the customer for already incurred costs and fees and charges probably to be incurred. If the customer does not pay a due advance invoice within the deadline period, TOLL shall be entitled to decline further services until full payment has been made, and to terminate the contractual relationship after prior written notification of such intention.

(5) All payments receivable by TOLL must be paid immediately without deductions, unless otherwise specified in the invoice.

(6) If the customer should be in default of payment of an invoice (§ 286 BGB (German Civil Code)), the amount due shall be subject to payment of an interest for the duration of the default; the interest rate shall amount to the respectively valid basic interest rate plus 8 % for commercial customers.

(7) The customer shall remain obliged to TOLL for the payment of its obligations, even if it has a respective claim against a third party.

(8) Services in lieu of performance (§ 364 section 1 BGB) for advance charges and expenses of TOLL are excluded. In case of electronic payment with the use of a PIN as well as payment with a money card,

in direct debiting and by cheque, bill or credit card, the fulfilment of the TOLL claim shall only occur when the invoiced amount has been irrevocably paid into TOLL's bank account. Collection and discount charges for payments made by direct debiting as well as by cheque, bill and credit card shall be borne by the customer.

(9) Offsetting against receivables from TOLL is only permissible in the presence of undisputed or legally established claims or of claims subject to final decision.

(10) The customer may only transfer its rights from the contractual relationship with TOLL if TOLL has previously agreed to said transfer.

9. Payments

(1) Taxes and duties, no matter what kind, in conjunction with the performance of the services, must be borne by the customer and reimbursed to TOLL if necessary. Subject to other regulations, agreed remunerations are considered to exclude the applicable statutory VAT at the registered office of TOLL. Within the framework of TOLL agreements, TOLL can make use of the possibility of uniformly invoicing value added tax on all services provided according to § 9 section 1 of the Umsatzsteuergesetz (German Sales Tax Law).

(2) Remunerations are to be paid in the agreed currency and expenses, no matter what kind, are to be refunded in the currency in which they were advanced, without counter-claims or offsetting, unless the relevant counter-claim has been acknowledged by TOLL or has been definitely awarded by a competent court.

10. Confidentiality and data protection

(1) Subject to the following regulations, TOLL shall treat all customer-related information and business transactions becoming known to it confidentially, and shall ensure that said information is kept confidential if third parties should be involved.

(2) The customer agrees that customer-related information and personal data may be transmitted to and/or stored by third parties as far as said transmission, storage or access is necessary in the reasonable judgement of TOLL for the performance of the agreed service.

(3) The customer shall authorize TOLL and third parties to make available even to external third parties such information and data referring to the customer and the respective business project to the extent required according to reasonable judgement for the provision of the service or for the implementation of customer instructions.

(4) Obligation of secrecy
In accordance with the law, TOLL is obliged to maintain secrecy with regard to all facts of which it gains knowledge in connection with the execution of the order, unless the customer releases TOLL from said obligation in writing. The obligation of secrecy shall maintain its validity even after termination of

the contractual relationship. The obligation of secrecy shall to the same extent apply to TOLL employees. The obligation of secrecy does not exist if disclosure is necessary for the safeguarding of legitimate interests of TOLL. TOLL is also released from the obligation of secrecy insofar as it is obliged to provide information and cooperation in accordance with the insurance conditions of its professional liability insurance. Statutory rights to refuse to give information and testimony according to § 102 AO (German Fiscal Code), § 53 StPO (German Code of Criminal Procedure), § 383 ZPO (German Code of Civil Procedure) shall remain unaffected. TOLL may only hand over reports and other written statements regarding the results of its activities to third parties with the consent of the customer.

11. Work results/documents

(1) TOLL must keep the documents for three years after completion of the assignment. This obligation shall, however, cease prior to the end of this period if TOLL has requested the customer in writing to accept receipt of the documents and the customer has failed to do so within six months after having received said request.

(2) The documents in the sense of this regulation include all documents received by TOLL from the customer or on the customer's behalf in the course of its professional activities. This shall, however, not apply to the correspondence between TOLL and the customer and to the documents already received by the customer in original or copy, as well as to the working documents generated for internal purposes. TOLL shall hand over the documents to the customer upon request within a reasonable period, at the latest after completion of the assignment. TOLL may make copies or photocopies of the documents returned to the customer and keep them.

(3) TOLL can refuse to hand over its work results and the documents until all charges and expenses have been paid. This shall not apply if said retention would be contrary to good faith practices under the circumstances, in particular due to the relative insignificance of the amounts due. The customer shall be entitled to retain a reasonable part of the remuneration until the defects claimed by the customer in good time have been remedied.

12. Communication

(1) On the part of TOLL: if not otherwise agreed upon in these TOLL conditions, in a TOLL contract, in a service agreement or in a supplementary arrangement, messages of any kind can take place by means of telecommunication to the address last stated by TOLL in writing.

(2) On the part of the customer: if not otherwise agreed upon in these TOLL conditions, in a TOLL contract, in a service agreement or in a supplementary arrangement, messages of any kind

are to take place either in writing or by means of telecommunication.

(3) If a message is made in writing, TOLL shall be entitled to accept said message as binding if it has been signed by a person or persons authorized to represent the customer to TOLL and if the signature(s) of said person(s) have been deposited with TOLL. If a message is made via telecommunication, TOLL shall be entitled to assume the authenticity of said notification without further inspection or research if it appears to originate from the customer and has been received in compliance with the agreed legitimization process. TOLL shall, however, be entitled to reject any message if it appears to be not properly authorized. In such a case, TOLL shall immediately inform the customer.

(4) The customer shall, if not done so far and also valid for TOLL, provide TOLL with signature cards containing sample signatures of such persons individually or in conjunction with others authorized to act on behalf of the customer or shall agree upon a legitimization process with TOLL for messages and instructions having binding contents.

13. Application of law/place of jurisdiction

(1) These conditions and any contract concluded hereunder shall be subject to German law.

(2) The place of jurisdiction for any disputes arising from these provisions and from the contractual relationships of TOLL with the commercial customer shall be the place of the registered office of TOLL.

(3) The respective TOLL contract shall, together with any supplementary individual agreements (e.g. remuneration agreement) and these conditions, govern all rights and obligations between the customer and TOLL.

(4) Supplements to concluded contract agreements shall only be binding for the other party if they have been drawn up in writing and signed by a properly authorized representative of the other party.

(5) If any agreement, condition or regulation in these TOLL conditions, in a TOLL contract, in a service agreement or in a supplementary arrangement should prove to be ineffective or unenforceable, the remaining agreements and conditions shall remain unaffected and valid. A regulation corresponding with the sense and purpose of the original agreements shall be concluded for any gaps potentially arising as a result.