



**PORSCHE**

## **Contractual Terms for Customs and Foreign Trade Law of Dr. Ing. h.c. F. Porsche Aktiengesellschaft**

*(formerly: Contractual terms and conditions on security in the supply chain, export control, delivery of goods from non-EU countries and on the proof of origin of Dr. Ing. h.c. F. Porsche Aktiengesellschaft)*

Status: 07/2024

### **Deliveries from non-EU countries**

Deliveries must take place duty unpaid and untaxed, unless otherwise contractually agreed between the customer and the contractor. For road transport, the goods must be cleared through customs at the place of departure, but at the latest at the external border of the EU under the common transit procedure T1. It is mandatory for all goods to be delivered via the official goods receipt channels of the client.

Contractors based outside the European Union, insofar as the country from which the goods are sent has a free trade agreement with the destination country, must bindingly state for each part number in the offer whether the delivered goods are originating goods within the meaning of that agreement, or goods released for free circulation in the case of deliveries from Turkey. The contractor must provide the certificate of preferential origin and the certificate of non-preferential origin (country of origin where the last significant processing took place). If the contractor does not issue the above certificates despite having confirmed this, the customer is entitled to charge the contractor the additional costs arising from higher import duties.

In the case of regular shipments, the contractor is obliged to issue preferential origin declarations on the invoice instead of EUR.1/EUR MED movement certificates.

### **Import sanctions**

The contractor undertakes to independently comply with all customs and foreign trade regulations (including sanctions and import bans) for all deliveries into or within the European Union and to provide the client with the necessary legally prescribed documents of evidence before the delivery of goods.

In the event of missing or incorrect documents of evidence, the import of the concerned parts will not be possible. In this case, we will hold the contractor liable for the financial consequences. In particular, regarding to Article 3g(1)(d) Council Regulation (EU) No 833/2014, in the currently valid version, the contractor confirms that all goods delivered and sold to the client from 30th September 2023 onwards are not subject to the prohibitions and no primary materials of Russian origin, as regulated here, are used. This confirmation covers all deliveries of parts, which are subject of this contract and is valid until it will be revoked from contractors side.

Contact: [customs@porsche.de](mailto:customs@porsche.de)

### **AEO - Authorized Economic Operator**

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

The contractor shall instruct business partners acting on its behalf that they are also required to undertake measures to secure the aforementioned supply chain. Either a security declaration or the AEO certificate number shall be submitted or communicated to the customer upon request.

Contact: [customs@porsche.de](mailto:customs@porsche.de)

### **Supplier's declarations**

Contractors or suppliers whose registered office and/or production facilities are located in the European Union are obliged to prove the preferential, non-preferential and AALA origin (American Automobile Labeling Act, No. 49 CFR Part 583) to the client and its subsidiaries for the entire range of goods to be supplied and to do so for one calendar year upon first delivery of the corresponding items at the latest and by means of a long-term supplier's declaration (LTSD)<sup>1</sup> on the client's own LTSD form. Any changes made during the year must be communicated immediately in writing to the client.

The declaration must be renewed annually by the contractor, without being requested to do so, with a validity period of one calendar year (1 January to 31 December). For goods as of a minimum value of EUR 50, a long-term supplier's declaration for goods not having preferential origin status must be issued in accordance with Annex 22-18 of Commission Implementing Regulation (EU) 2015/2447 in the respectively applicable version and must provide evidence of the non-preferential portion of the basic materials used to manufacture the goods. If the contractor does not fulfil the aforementioned obligations or does not fulfil them within the deadline set by the client, the client reserves the right to withhold 30 percent of the invoice price until the long-term supplier's declaration has been issued. The costs of issuing the supplier's declaration shall be borne by the contractor or supplier.

Contact: [suppliers.declaration@porsche.de](mailto:suppliers.declaration@porsche.de)

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<sup>1</sup> Long-term supplier's declaration (LTSD) in accordance with the respectively applicable EU Regulation (currently: Regulation (EU) 2015/2447) or in accordance with Decision No. 1/2006 of the Customs Cooperation Committee (Turkey) in the respectively applicable version

### **Export Control and Foreign Trade Law**

1. Each Party is responsible to comply with applicable national and international export control laws and regulations, including those related to foreign trade, embargoes and other sanctions ("Export Control Laws") when, by any means, directly or indirectly transferring, including e.g. exporting, reexporting or providing in-country and intra-EU, ("Transferring") goods, software or technology ("Items") or when providing technical assistance to the other Party.

2. The contractor affirms not to be listed on any sanctions lists published by the United Nations, the European Union or any of its member states, the U.S. Bureau of Industry and Security (BIS), the U.S. Office of Foreign Assets Controls (OFAC) and the United Kingdom. Furthermore, the contractor affirms, to the best of its knowledge, neither to be directly nor to be indirectly under the ownership (50% or more) or control of individuals, companies or organizations listed on any of the aforementioned sanctions lists. The contractor will inform the Customer immediately of any change affecting this affirmation.

3. If the contractor Transfers Items under this contract to the Customer which are controlled according to applicable Export Control Laws the contractor will provide without request the respective export control classification for each Item at the time of the first Transfer of the respective Item to the Customer.

This obligation also applies to Items which are subject to the U.S. Export Administration Regulations (EAR99). Such information shall be sent to the central e-mail address [exportkontrolle@porsche.de](mailto:exportkontrolle@porsche.de). The contractor will inform the Customer for subsequent Transfers only in case of changes. If the Customer requires further information for the fulfillment of legal obligations the contractor will provide such information upon request.

If the contractor does not provide the respective export control classification this equals a declaration that the Items Transferred are neither controlled according to applicable Export Control Laws nor subject to the U.S. Export Administration Regulations (EAR99).

4. Insofar as Items are Transferred by the Customer to the contractor under this contract, the following shall apply:

- (1) The contractor shall not provide, export or re-export, directly or indirectly, to the Russian Federation or for use in the Russian Federation any Items provided under or in connection with this contract.
- (2) The contractor shall undertake its best efforts to ensure that the purpose of paragraph (1) is not frustrated by any third parties further down the supply chain, including by possible resellers and sub suppliers.

(3) Any violation of paragraphs (1) or (2) shall constitute a material breach of an essential element of this contract, and the Customer shall be entitled to seek appropriate remedies, including, but not limited to:

(i) termination of this contract;

(ii) Customer's unilateral right to claim any costs arising from (i) or other charges related to the violation of paragraphs (1) or (2) against the contractor in whole or in part.

(4) The contractor shall immediately inform the Customer about any problems in applying paragraphs (1) or (2), including any relevant activities by third parties that could frustrate the purpose of paragraph (1). The contractor shall make available to the Customer information concerning compliance with the obligations under paragraph (1) and (2) within two weeks of the simple request of such information.

5. This section "Export Controls and Foreign Trade Law" is only valid under the condition that it does not result in a violation of or conflict with applicable anti-boycott statutes.

Contact: [exportkontrolle@porsche.de](mailto:exportkontrolle@porsche.de)