

DHL Freight Hungary Kft.

General Terms and Conditions

For Services related to customs representation

DHL Freight Hungary Kft. (H-1185 Budapest, BUD International Airport 192.ép.; hereinafter: “DHL”) performs its representation activities in its capacity of “Authorized Economic Organization” (AEO) as interpreted in accordance with Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (hereinafter: “Union Customs Code”).

General Terms and Conditions

These General Terms and Conditions (hereinafter: “Customs GTC”) contain all the terms and conditions according to which DHL performs its representation activities and provides its services.

The provisions of the Customs GTC shall be applied to all agency or other legal relationships and authorizations, on the basis of which DHL provides services related to customs activities (hereinafter: “Individual Contract”).

In the contracts concerned, DHL includes a reference to the Customs GTC, and publishes its current version on its website.

DHL shall be entitled to unilaterally amend the Customs GTC, which amendment shall take effect upon publication on its website.

DHL publishes information on the most important statutory provisions related to customs services and affecting its Clients on its website, which forms part of the Customs GTC.

The specific service used by the Client shall be established by the Individual Contract, which contains the specific terms and conditions of the given assignment, as well as a reference to the Customs GTC.

Fees and payment terms

The Client shall pay a fee as consideration for the customs services, the amount of which is included in the Individual Contract, or in the relevant scale of fees of DHL.

The Client shall pay the costs advanced by DHL to DHL immediately after the termination of the assignment.

The Client shall pay all the costs incurred during the customs clearance of the consignment received by the Client and advanced by DHL, including all public-law debts imposed by the customs authority that may have been paid by DHL, to DHL upon receipt of the consignment and the decision on the notification of the customs debt.

Details of payment terms:

- * **In case of costs incurred during goods inspection:** The inspection fees are passed on to the Client according to the extent defined in the currently applicable legislation. The Client shall pay the related fees to DHL in advance, together with the service fees detailed in DHL's invoice. It is only possible to deviate from this in the framework of a separate written agreement/contract.
- * **Direct representation in case of the use of DHL's commitment licence:** The Client shall immediately send the confirmation of the bank transfer on the taxes (EU customs and/or import VAT) to DHL in order to release the goods. DHL shall release the goods upon receipt of the transfer order. It is only possible to deviate from this in the framework of a separate written agreement/contract.
- * **In case of taxes communicated in a decision with immediate payment for cleared consignments, in the case of direct representation:** In the case of direct representation, DHL will send the customs decision to the Client immediately after the customs procedure has been completed. The EU customs and import VAT communicated in the decision shall be paid by the Client in its own name, from its own account, to the revenue account numbers of the National Tax and Customs Administration (NTCA) communicated also in the decision. DHL shall release the goods upon receipt of the electronic message on the releasing of the goods sent by the customs authority.
- * **In case of cleared consignments in the form of EU customs and import VAT paid by DHL to NTCA, in the case of direct representation:** The Parties shall regulate the terms related to this construction in a separate contract.

Default interest:

- * The default interest rate related to the customs clearance forms listed above is twice the current applicable central bank base rate.

Recovery costs:

- * The costs incurred during the recovery of the outstanding debt (attorney-at-law's fee, procedural fees, administrative costs) shall be charged by DHL to the Client.

Invoicing method:

- * Electronic.

Payment method:

- * Transfer.

Data and Contributors

The Client acknowledges and expressly agrees that DHL is entitled to use contributor during the performance of the service. DHL shall be liable for the contributors' activities as if they had been carried out by DHL itself.

The Client shall inform DHL fully and correctly of all the facts and data necessary for customs clearance and completely hand over all documents required for customs clearance. The Client undertakes warranty in relation to the data and documents handed over.

The Client undertakes to immediately notify DHL in writing of any changes in the data required for customs clearance (e.g. name, tax number, site, residence, bank account number).

DHL shall not be liable for any damages caused by the Client's incorrect, incomplete or late provision of data.

The Client undertakes to notify DHL in writing within ten days after any customs clearance that occurred due to DHL's error using untrue data, for the purpose of DHL making the necessary amendments and corrections at its own expense.

If the Client has a deferred customs payment licence, it shall hand over a copy of the licence to DHL for customs clearance.

The Client shall also inform DHL immediately of any subsequent changes in facts relevant to the customs procedure.

The Client shall hand over the necessary data and documents via the email addresses published by DHL on its website.

The Client acknowledges that the Client shall carry out any amendments that occur due to incorrect data provided by the sender of the consignment, any third party, or the Client. The Client shall pay any customs penalty that may be imposed on DHL resulting from these faults within thirty days of the invoice and call sent to DHL.

Liability

During its activities performed on the basis of the Contract, DHL shall be liable for preparing applications in accordance with customs legislation and submitting them to the customs authority within the deadline, as well as for conducting customs procedures in accordance with customs legislation.

DHL shall be exempted from liability if any loss event occurs within its scope of liability due to an unavoidable external reason or a reason within the scope of the Client's interests.

DHL's liability is limited to a value of EUR 100.

DHL shall only be liable for direct material damages; its liability for indirect, consequential, non-material and other damages shall be excluded, except in cases where the limitation of liability is excluded by law (e.g. death, physical injury, health damage, wilful misconduct).

The Client acknowledges that, after ten days of customs clearance, DHL shall not be liable for incorrect data used during customs clearance.

Extraordinary termination:

DHL shall be entitled to terminate the assignment with immediate effect if:

- the Client is more than thirty days late with its fee payment obligation;
- the Client fails to comply with its obligation to cooperate and provide data;
- the Client's act in violation of the law or omission exceeds DHL's reasonable risk-taking and/or would jeopardize or adversely affect DHL's

licences/status (in particular: AEO) provided by the customs authority.

Final provisions:

During the performance of customs representation, the provisions of the Civil Code on representation and agency legal relationship shall be applied, with the stipulation that in all cases, they shall be interpreted without prejudice to the customs legislation.

In the event of any legal dispute related to the Customs GTC or Individual Contracts, the Parties stipulate the jurisdiction of the District Court of Budapest Districts XVIII and XIX or the Fejér County Court, depending on their competence.

In matters not regulated in these Customs GTC, the current provisions of the Union Customs Code, the Act CLII of 2017 on the Implementation of Union Customs Code, as well as the Civil Code in force shall be applied.

These Customs GTC shall enter into force on 2022, and shall be applied to all Individual Contracts that were concluded after its entry into force and contain a reference to the Customs GTC.