

Supplier Customs Guideline KIRCHHOFF Europe

for import of tooling, checking fixtures and pre-serial parts

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1 Target & General Rules

This guideline should give our suppliers rules and support to create correct customs clearance documents to avoid double work and delays in deliveries.

Prior to the delivery of goods, supplier should prepare the customs clearance documents and send them to the Logistics contact person of the responsible KIRCHHOFF Automotive (hereinafter referred to as "KA") plant (see chapter 5.1 List of KIRCHHOFF contact persons).

The responsible contact person will verify the documents and send the supplier a delivery confirmation.

The supplier always has to provide the delivery tracking number to KA project responsible engineer (ME Engineer) as well as to KA logistic contact.

As supplier of KA you are responsible to have all the logistic providers and their sub-suppliers used for your delivery to be aware of this guideline and the correct use of it.

2 Tariff Codes

The HS Code (or Customs Tariff number) has to be presented in each Invoice. It is the identification no. for each import item for the custom officers at the Border. This number is needed for a proper customs clearance in the European Union. For determining this number you have to comply with the Tariff rules. KIRCHHOFF predefined HS Codes, so that each Supplier could use the following in their Invoices.

- a) Code number for tools or **Stamping Dies**:
8207301010

- b) Code number for **checking fixtures**:
90173000

- c) Code number for **parts**:
 - 87082990 parts and accessories of bodies (including cabs)
 - 87081090 bumpers and parts of thereof
 - 87088099 suspensions systems and parts thereof
 - 83023000 Reinforcement parts
 - 94019080 Car Seat parts
 - 84799070 Transfer Fingers

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Spare parts for corresponding tools have to be mentioned part by part. It is not allowed to call them only "spare parts", for example:

Matrix, punch, die plate, bracket, etc.

HS Code can be requested by KA employee Tanja Gurjew tanja.gurjew@kirchhoff-automotive.com

3 Purchase Order of tools

3.1 Purchase Order Layout

Per each die there will be max. two line items in the KA Purchase Order:

- a) The line item with the price for the tools incl. start-up
- b) The line item with price for all tool modifications - if applicable

KA will add a text block with the value for homeline support (start-up cost).

Customs duties will be applicable only for the tool price and tool modifications. For the tool start-up no customs duties will be applicable.

3.2 Handling of Incoterm DDP for non-EU Suppliers

Deviant from KIRCHHOFF's "Terms and conditions for the acquisition of capital goods, production equipment and tools KIRCHHOFF Automotive" (in the latest version) a special handling of the Incoterm DDP is applicable.

Valid for all suppliers, located outside the European Union (EU), that have to deliver goods with Incoterm DDP to KIRCHHOFF plants in the EU.

All further responsibilities for KIRCHHOFF and Supplier, based on the incoterm DDP, that are not modified in this chapter, remain unchanged.

KIRCHHOFF takes over some responsibilities out of Incoterm DDP that usually the seller/supplier has to bear. But as the Supplier is not registered in the EU for customs and tax purposes (VAT no. and EORI no.), he cannot carry out import customs clearance by himself. This means that KIRCHHOFF takes care of the import formalities, so that the goods can be cleared through customs and can be delivered to named place of destination. In detail, this means that KIRCHHOFF issues power of attorney to the legal representative (Forwarder/ Customs Agency) and instructs them how to clear goods for customs (type of customs clearance, EORI No., VAT No., HS Code, description of goods,

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total goods amount, etc.). Furthermore, KIRCHHOFF will pay the VAT, as VAT is refundable by doing the monthly VAT advanced payment through KIRCHHOFF.

The Forwarder/ Customs Agency has to calculate and charge custom duties and all other costs, associated with import processing, such as handling fees, directly to the Supplier and not to the importer KIRCHHOFF. The Supplier makes a prepayment of the duties to the Forwarders/ Customs Agency's account with the result that the goods will be released through customs.

Prior to the delivery, the Supplier should align and agree on this procedure with its Forwarder/ Customs Agency. KIRCHHOFF will not pay any further administrative costs with the import handling.

KIRCHHOFF reserves the right to determine the Customs Agency, whom the Supplier should use in the customs process.

4 Invoicing Process

4.1 The Invoice for Custom purpose

Suppliers' final invoice attached to the delivery documents has to include:

- a) The price of tool
- b) The price of tool modification

The final invoice should not include the start-up costs.

Free of charge deliveries (sample parts, off tool parts etc.) require proforma invoices from the supplier with the same data as the commercial invoice and the description "Value for customs purposes only" and "Free of charge".

Value of free of charge parts is included in the total value of the purchase order for the tool.

A sample for a proper Invoice is enclosed.

Please refer to Chapter 5.2 "Example of an Invoice and a Proforma Invoice"

Information required on Invoice:

- "Invoice" or "Commercial Invoice" has to be mentioned.
- Document needs to be original – without the word "copy" or "duplicate"!
- Invoice number
- Invoice date, delivery date (day and month)
- Stamp and signature
- Purchase Order number
- Exporter's name and full address with VAT-ID number
- Importer's name and full address with VAT-ID number

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- Manufacturer's name and full address only when country of origin is different to Exporter's country
- Part number and quantity with description of goods in English language
- Gross and net weight including quantity
- Country of origin
- Unit and total price per part number and total amount
- Currency of the prices
- Delivery terms according to INCOTERMS 2010
- Tariff Code as mentioned in Chapter 2
- Invoice has to be signed by the supplier with place and date

If unclear, please refer to Chapter 5.2 for an Invoice example.

4.2 Special country-related invoice rules

Portugal:

- Intercommunity supplies should be applied to the VAT exemption applying the Council Directive 2006/112/EC
- Overseas shipments must bring Bill of Lading + Commercial Invoice+ Packing List

Hungary:

- One invoice for the tool and tool modification (Delivery note is required)
- Sample parts, off tools parts have weight limit. Package should not extend 25 kg
- import customs clearance is only possible with an invoice including the sentence "for customs purposes only, no commercial value"; the word Proforma-invoice itself won't be accepted

Ireland:

- No special rule

Poland:

- No special rule

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Germany:

- Intercommunity supplies should be applied to the VAT exemption applying the Council Directive 2006/112/EC
- Overseas shipments must bring Bill of Lading + Commercial Invoice+ Packing List

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5 Attachment

5.1 List of KIRCHHOFF contact persons

For each Kirchhoff plant there is a responsible contact person. Suppliers need to address issues directly to them:

Germany, Attendorn:

- DE-ATT-IMPORTVERZOLLUNG@kirchhoff-automotive.com

Germany, Iserlohn:

- DE-ISE-SUE-IMPORTVERZOLLUNG@kirchhoff-automotive.com

Poland, Mielec:

- Ewa Labuda: ewa.labuda@kirchhoff-automotive.com phone: +48 17 788 5 692

Poland, Gniezno:

- Agata Borkowicz: agata.borkowicz@kirchhoff-automotive.com +48614491504
- Ewa Labuda: ewa.labuda@kirchhoff-automotive.com phone: +48 17 788 5 692

Poland, Gliwice:

- Irena Ober: irena.ober@kirchhoff-automotive.com +48 32 338 1 64
- Ewa Labuda: ewa.labuda@kirchhoff-automotive.com phone: +48 17 788 5 692

Portugal:

- Paula Relvas: paula.relvas@kirchhoff-automotive.com +351 256 579 229
- Sónia Costa: sonia.costa@kirchhoff-automotive.com +351 256 579 223

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Hungary:

- Lilla Kovács: lilla.kovacs@kirchhoff-automotive.com +36 33 510-937
- Posa Szilvia: szilvia.posa@kirchhoff-automotive.com +36302294537
- Szvaljavchik Ivetta: ivetta.szvaljavchik@kirchhoff-automotive.com +36709335881
- Alexandra Schneider-Kiss: alexandra.schneider-kiss@kirchhoff-automotive.com +36709674119

Ireland:

- Eunan Cullen: eunan.cullen@kirchhoff-automotive.com phone: +353 74 91 88 906

Please also provide the contact details of your logistics / customs responsible to your KIRCHHOFF Automotive buyer.

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5.2 Example of an Invoice and a Proforma Invoice

Invoice

KIRCHHOFF No. 35 215	Add Supplier Company Name and Address					
Ltd. al Park INA						
Commercial INVOICE Invoice No.: WXVT-170206 Invoice Date: 26.Dec.17 Payment: T/T Shipping Term: DDP Iserlohn Forwarder: TNT						
shipping address:						
use invoice address from the Purchase Order!						
enter shipping address from Purchase Order here						
take Part Description from Purchase Order						
Position	Part no. Exporter	PO number	Description of goods	Qty	Unit Price(EUR)	Amount(EUR)
1	1231125	4700014256	A-Pillar Right Bracket (KA 14474.40.xxxx) HS Code: 87082990 Country of origin: CN	5	€ 2,35	€ 11,75
2	1231126	4700014256	A-Pillar Left Bracket (KA 14477.40.xxxx) HS Code: 87082990 Country of origin: CN	10	€ 3,14	€ 31,40
3	1231127	4700014256	REAR PLATE RIGHT (KA 14478.40.xxxx) HS Code: 87082990 Country of origin: CN	15	€ 2,98	€ 44,70
Total:						€ 87,85
Tax free export delivery						
Total: 3 PACKAGES net weight: 15 kg gross weight: 20 kg						
Stamp and Signature: place and Date:						

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Proforma Invoice

						
No. KIRCHHOFF Automotive Suzhou Co. Ltd. Use Suppliers Company Name and Address Park 2 [Redacted] IA						
<div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"> <p>Kirchhoff Automotive Deutschland GmbH Am Eck 57439 ATTENDORN</p> <p>shipping address: Kirchhoff Witte GmbH Im He Goods consignee : Suppliers Company Name 58640 Germany</p> </div> <div style="width: 35%; text-align: right;"> <p>PROFORMA INVOICE</p> <p>Invoice No.: xxxx Invoice Date: xxxx Payment: free of charge Shipping Term: DDP Attendorf Forwarder: Fedex</p> </div> </div>						
take Part Description from PO						
Position	Part no.	PO number	Description of goods	Qty	Unit Price(EUR)	Amount(EUR)
1	1231125	4700014256	Pillar Right Bracket (KA 14474.40.xxxx) HS Code: 87082990 Country of origin: CN	5	€ 2,35	€ 11,75
2	1231126	4700014256	Pillar Left Bracket (KA 14477.40.xxxx) HS Code: 87082990 HS Code and Contry of Origin Country of origin: CN	5	€ 3,14	€ 31,40
3	1231127	4700014256	REAR PLATE RIGHT (KA 14478.40.xxxx) HS Code: 87082990 Country of origin: CN	15	€ 2,98	€ 44,70
Total:						€ 87,85
<p>Value for customs purposes only - no commercial value - samples for testing</p> <p>Total: 3 PACKAGES net weight: 15 kg gross weight: 20 kg</p>						

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5.3 List of Customs Broker

Hungary:

SPW Kft
2509 Esztergom-Kertváros, Keszölczi út 15.
Tel.: +36 (33) 428-265. Fax: +36 (33) 435-448.

Portugal:

Fernando José Pinto Coelho – Despachantes Oficiais SP, Lda
TELEFONE (+351) 22 999 88 80 FAX (+351) 22 995 31 62

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