

## Terms and Conditions of the Contract T-2014

### 1. Definitions used in the Contract

**Reporting form** is a reporting form for submitting the Report, approved by the Minister of Finance.

**Report** is a document subject to production to the Statistical Office in written on paper, or by electronic means, as provided for in the legislation, containing Intrastat reporting for the Customer, prepared by the Customs Agency on the basis of information submitted to the Customs Agency by the Customer.

**Title page** is the part of the Contract where contact data of the Parties, services provided for the Customer, and other essential terms and conditions are specified.

**Pricelist** is the part of the Contract where the prices of the services of the Customs Agency provided for the Customer are specified.

**Intrastat** is the system for collecting statistics in relation to the trading of goods between member states of the European Union.

**Goods** are goods as provided by legislation, whereof Customs clearance is applied, or a Report is prepared with regard to movement from one member state to another.

**Customer** (Party, or Parties, together with the Customs Agency) is a natural or legal person using the services provided by the Customs Agency on the basis of the Contract.

**Third party** is any natural or legal person who is not a Party specified in the Contract.

**Contract** is a written agreement, consisting of Title page, present Terms and Conditions of the Contract, Terms and Conditions of the Services provided for the Customer, Pricelist, and other appendices being integral part of this Contract.

**Due date** is a date fixed for receiving at the latest, the amounts specified in the invoices issued by Customs Agency, paid to the bank account of the Customs Agency, or paid in cash.

**Parties** are the Customs Agency and the Customer, who have concluded the Contract.

**Security** is a guarantee given to the Customs by the Customs Agency to ensure the satisfaction of a possible customs debt to the Customs authorities.

**Terms and conditions of the services** are the terms and conditions of the services provided for the Customer, being part of this Contract, referred to on the Title page of this Contract.

**Customs** is Estonian Tax and Customs Board, if the structural unit of the Tax and Customs Board is not specified.

**Customs Agency** (Party, or Parties, together with the Customer) is AMV Logistics OÜ, providing for the Customer the services specified on the Title page of the Contract.

**Customs declaration** is a document holding details required by the Customs, submitted for Customs clearance of goods either in written, or by the means of communication of automatic data processing system.

**Customs rules** are legislation of the Republic of Estonia and European Union governing the customs arrangements.

**Customs clearance** is completion of customs formalities, customs control, and other activities, which have to be performed or passed by the person concerned, or by Customs to comply with the Customs rules.

**Customs supervision** are measures taken by the Customs to account for the movement and maintenance of the goods and vehicles under customs control.

**Transit** is internal transit of the Community, external transit of the Community, and transit procedures proceeding from the transitional provisions related to accession of Estonia with the European Union.

**Authorized representative** is a representative of a Party in exercising the rights and performing the duties under the Contract.

2. General provisions of the Contract
  - 2.1. Object of this Contract is providing the Customer by the Customs Agency, with the services referred to in the column "Services provided for the Customer" on the Title page of the Contract.
  - 2.2. The headings of the parts and sections of this Contract are supporting the facilitation of treatment of this Contract, and shall not affect interpretation of any provision of this Contract.
  - 2.3. The words in singular may have the meaning of plural, and *vice versa*, if required by the context of this Contract. In case the conflict with the provisions of the Contract and its Appendices arises, the provisions of the Appendices shall prevail.
  - 2.4. When signing this Contract, the Customer shall transfer to the Customs Agency all necessary authorizations for providing the service and representing the Customer, as referred to on the Title page of this Contract.
3. Obligations of the Customs Agency
  - 3.1. The obligations of the Customs Agency are proceeding from legislation, provisions of this Contract, and Terms and Conditions of the Services being part of this Contract.
  - 3.2. The Customs Agency undertakes to fulfill the obligations provided in the Terms and Conditions of Services in the best possible way, taking account of the legislative requirements and interest of the Customer.
  - 3.3. If, according to the Terms and Conditions of Services, the service is to be provided on the basis of data, documents and instructions submitted by the Customer, the Customs Agency is under obligation to provide the service only when the Client has fulfilled its obligations in submitting the data and instructions.
  - 3.4. The Customs Agency is liable to maintain the business secret of the Customer, disclosed in the process of providing the services. The Customs Agency is not responsible for maintaining the business secret in the scope of the services provided for the Customer.
  - 3.5. The Customs Agency undertakes to account for the quantity of services provided for the Customer, the Pricelist being part of this Contract, and legislative requirements when issuing an invoice to the Customer on contractual basis.
  - 3.6. The Customs Agency undertakes to be in possession of a valid customs agency certificate.
  - 3.7. The Customs Agency undertakes to hold an appropriate Security for the Customs, when principal services provided.
4. Obligations of the Customer
  - 4.1. The obligations of the Customer are proceeding from legislation, provisions of this Contract, and Terms and Conditions of the services being part of this Contract.
  - 4.2. The Customer undertakes to fulfill the obligations provided in the Terms and Conditions of Services, including, among others, submitting truthful and adequate information and documents to the Customs Agency, necessary for providing the service.
  - 4.3. The Customer shall pay to the Customs Agency for the services provided on the basis of invoices, in amount and at term referred to therein.
  - 4.4. The Customer undertakes to pay for fines and penalties imposed by public bodies, including Customs, for wrongful violation of the customs rules and / or any other legislation by the Customer, which have been issued for the Customs Agency. The Customer shall pay for tax liabilities from the fines, interest and penalty payments, imposed on the Customs Agency (expenses not related to enterprise).
5. Value of the service and procedure for settlement
  - 5.1. The Customer shall pay to the Customs Agency for the contractual services provided according to the Pricelist. The Customs Agency is entitled to lay down a new pricelist, notifying the Customer thereof in written one month prior to the new pricelist taking effect. The new pricelist shall remain valid, if the Customer has not informed the Customs Agency with regard to disagreement with the new pricelist within 20 days as from receiving the new pricelist. In case, upon request of the Customer, the Customs Agency shall provide to the Customer any additional services not included in the Pricelist, the basis of the prices of such additional services shall be the general pricelist of the Customs Agency, if not agreed otherwise.
  - 5.2. Payment for the provided services shall be effected by bank transfer to the bank account of the Customs Agency, or in cash to the pay-office of the Customs Agency by the date referred to in the invoice.
  - 5.3. The payment shall be considered paid in term, when the amounts payable have been received on the bank account, or paid in cash to the pay-office of the Customs Agency latest by the date referred to in the invoice.
  - 5.4. In case the Customer shall pay partly for the invoice, fines, penalty payments and fines for delay thereof, and other taxes shall be considered paid first, thereafter contractual penalty and penalty interest, and then other amounts payable, according to the order of formation shall be considered paid, if the Parties do not agree otherwise.

5.5. The Customs Agency is entitled to assign the debt-claim to the third party, notifying the Customer within 5 (five) calendar days as from the assignment of the debt-claim, if the Customer has delayed with settlement of the payment obligation for more than 10 (ten) calendar days.

6. Liability of the Parties

- 6.1. The Customs Agency shall compensate to the Customer for any direct patrimonial damage caused by wrongful (carelessness, gross negligence, intent) non-performance or unsatisfactory performance of contractual or legislative obligations.
- 6.2. The Customer shall compensate to the Customs Agency for any direct patrimonial damage caused by non-performance or unsatisfactory performance of contractual or legislative obligations.
- 6.3. For non-performance of the contractual payment obligation, the Customer shall pay to the Customs Agency fine for delay 0.06% (six hundredth per cent) of the amount due per each day delayed.

7. *Force Majeure*

- 7.1. The Parties shall not be liable for the damage caused by non-performance or unsatisfactory performance of contractual obligations, if non-performance or unsatisfactory performance of contractual obligations has been caused by circumstances unforeseeable by the Parties, as flood, earthquake, fire, or any other natural disaster, war or military operations, legal instruments of the state authorities or governmental bodies, impeding fulfillment of contractual obligations, as well as other circumstances which usually, or according to the agreement between the Parties shall be treated as *force majeure* (hereinafter referred to as "*Force majeure*").
- 7.2. If proper fulfillment of Contractual obligations is impeded by *Force majeure*, the term shall be elongated for the period, when fulfillment of the obligations was impeded by *Force majeure*.
- 7.3. The Party being impeded by *Force majeure* in performance of Contractual obligations shall notify the other Party in written immediately, but not later than within 5 days thereof.
- 7.4. *Force majeure* does not exempt the Parties from obligation to take all necessary measures to avoid or reduce the damage caused by non-performance or unsatisfactory performance of Contractual obligations.

8. Expiry and premature termination of the Contract

- 8.1. This Contract shall enter into force at the moment it is signed, and is concluded for an unspecified term, if not provided otherwise in the Terms and Conditions of Service.
- 8.2. The Contract may be terminated upon unilateral request of one Party, notifying in advance for 30 (thirty) days, except when the lease of storage space and customs warehouse services are provided.
- 8.3. The Contract may be terminated without term for advance notice:
  - by agreement of the Parties;
  - on initiative of the Party in case of fundamental breach of Contract by the other Party.
- 8.4. When terminating the Contract on the initiative of one Party, the Parties shall fulfill the obligations proceeding from the Contract during the period of validity thereof, as well after the arrival of the term of advance notice of termination of the Contract.

9. Amendment of the Contract

- 9.1. All amendments to the Contract shall be drawn up in written and signed by both Parties, and these shall enter into force after signing, at a term fixed by the Parties.
- 9.2. If the legislation governing the performance of the Contract is changed in a way, that the provision(s) of the Contract shall conflict with the valid legislation, the Parties shall bring the corresponding provision(s) of the Contract into conformity with the valid legislation.

10. Other terms and conditions

- 10.1. This Contract shall invalidate all oral and written agreements concluded prior between the Parties, related to providing services referred to on the Title page of this Contract.
- 10.2. When concluding this Contract the Parties confirm that they hold legal capacity to conclude this Contract (including the Customs Agency holds the appropriate activity license), the persons signing for and on behalf of the Parties are empowered accordingly, and the Parties bear full proprietary liability in case the aforementioned provisions are inaccurate, and the Contract shall be invalidated or revoked.
- 10.3. Contractual disagreements shall be settled by negotiations. In case the agreement is not reached the dispute shall be settled in Tallinn City Court as provided for in the legislation of the Republic of Estonia.
- 10.4. This Contract has been drawn up in Estonian, in two identical copies of equal legal force, one for the Customs Agency and the other for the Customer.