



VAT clause

Supply of goods from the Czech Republic outside of the EU

Value added tax is borne by the customer. The customer is obligated to pay besides the contract price also the value added tax, which should be charged by the supplier at the tax rate applicable at the time of supply. Contract price is stated exclusive of value added tax. The value added tax won't be billed to the customer for the supply of goods outside of the EU in case the following conditions are met:

- a) The goods are supplied outside of EU
- b) Export is initiated in the Czech Republic
- c) The exporter stated on the export declaration is ABB s.r.o. (CZABB)
- d) Transportation of the goods outside of the EU is arranged by or on behalf of the supplier or the customer
- e) The expected time between the delivery of the goods and their transport outside the EU is not longer than three months
- f) In case the transportation is arranged by the customer, he must provide to the supplier a written statement (Affidavit non-EU), stating that the goods have been dispatched or transported by the customer, or by a third party on behalf of the customer. Template of the written statement will be provided by the supplier.