Export terms of fpe Hydraulik GmbH, 28th October 2026

1. Scope and Applicable Provisions

(1) These Export Terms apply to cross-border deliveries of goods and services by fpe Hydraulik GmbH (hereinafter “fpe”) to entrepreneurs within the meaning of Section 14 of the German Civil Code (BGB), legal entities under public law and special funds under public law, and supplement fpe’s General Terms and Conditions (hereinafter “GTC”).

(2) In matters of export control, sanctions, customs, cross-border transport, proof of origin and the VAT treatment of cross-border supplies and services, these Export Terms take precedence over the GTC. Provisions individually agreed between the parties take precedence over these Export Terms and the GTC.

2. Export Control and Sanctions

(1) All quotations, orders, deliveries and other services of fpe are subject to the applicable German and EU export control, embargo and sanctions regulations as in force from time to time.

(2) Delivery and performance are subject to the successful completion of the required export control and sanctions checks and, where applicable, to the granting or availability of the required licences.

(3) fpe is entitled to suspend, refuse or – where legally permissible – terminate delivery and performance in whole or in part if the transaction is prohibited or restricted under the applicable regulations, a required licence is not granted or not available, or the information required for the compliance check is, despite request, not provided in full, correct or verifiable form. The Customer’s statutory rights remain unaffected.

3. Customer, Consignee, End User and Intended Use

(1) The Customer shall provide fpe with all information required for export control, sanctions, customs and tax purposes completely, correctly and in good time.

(2) This includes in particular the full company name and registered address, the tax number and/or VAT identification number, where required the EORI number, the invoicing and delivery address, the consignee, the end user, the country of destination, a description of the machine, plant or hydraulic system in which the delivered goods will be used, and information on the intended use and end destination, where applicable.

(3) The Customer shall inform fpe without undue delay of any change of consignee, end user, place of destination, intended use or end destination. fpe is entitled to request additional documents as well as an end-use and/or end-destination statement issued or confirmed by the end user or the Customer.

(4) If fpe suffers disadvantages as a result of incorrect, incomplete or late information or documents provided by the Customer, in particular customs, tax or administrative fine disadvantages, the Customer shall compensate fpe for the resulting damage, unless the Customer is not responsible for the breach of duty.

4. Delivery and Transport

(1) Unless expressly agreed otherwise in writing, cross-border deliveries are made FCA Gewerbering 25, 09337 Hohenstein-Ernstthal, Germany (Incoterms® 2020).

(2) The Customer arranges the main carriage and notifies fpe in good time of the forwarder or carrier and the required collection details. fpe carries out the required export clearance in Germany. The Customer bears the main carriage, transport insurance, import customs clearance, customs duties, import VAT and any other duties and charges incurred in the country of destination, unless expressly agreed otherwise in writing.

(3) For exports to third countries, collection of the goods by the Customer itself – without involving a commercial forwarder or carrier – is permitted only with fpe’s prior express consent. In this case, the Customer shall provide in good time the documents required as proof of export, transport and VAT treatment.

(4) Unless agreed otherwise, the goods are handed over to the forwarder or carrier designated by the Customer. Risk passes to the Customer under FCA (Incoterms® 2020) upon loading of the goods onto the means of transport provided by the Customer.

5. Packaging, Export Handling and Documentation

(1) Standard packaging is included in the price. Special export packaging, special export documentation, certificates, attestations, legalisations, customs-related documents and other additional services are included in the price only if expressly stated in the quotation or the order confirmation.

(2) Documentation, certification or handling requested by the Customer or additionally required for the country of destination that goes beyond fpe's statutory obligations in connection with export clearance will be invoiced separately. If the remuneration is stated in the relevant quotation or order confirmation, that remuneration applies; otherwise, charges are based on actual effort.

6. VAT – Supplies within the European Union

(1) Supplies of goods from Germany to entrepreneurs in another EU Member State are to be invoiced as VAT-exempt intra-Community supplies without German VAT, provided that all statutory requirements are met.

(2) The Customer shall provide a valid VAT identification number of another EU Member State and cooperate in obtaining the evidence required by law, in particular by providing a confirmation of receipt, transport and shipping documents or other admissible evidence showing the transport of the goods to the Member State of destination. fpe is entitled to obtain a qualified confirmation of the VAT identification number.

(3) If the requirements for the tax exemption are not met, in particular because no valid VAT identification number is available or the required evidence is not provided in time, fpe is entitled to charge the German VAT due by law in addition to the net amount, including retrospectively. If admissible evidence is provided later, fpe will correct the invoice to the extent legally permissible.

7. VAT – Services within the European Union

(1) For services to entrepreneurs within the EU, the place of supply is determined by the statutory provisions, in particular Section 3a of the German VAT Act (UStG). If the place of supply is outside Germany and the reverse-charge mechanism applies, the service is invoiced without German VAT. The invoice contains the notice, required by law, that the recipient of the service is liable for the tax.

(2) The Customer shall provide a valid VAT identification number and all other information required to determine the applicable VAT treatment. The Customer is obliged to declare and pay itself the VAT that passes to it under the reverse-charge mechanism. In the event of missing or invalid information, fpe is entitled to charge German VAT at the statutory rate, to the extent legally permissible.

(3) If the services relate to real property, in particular assembly, installation or repair of permanently installed plants, the place of supply may be outside Germany (cf. Section 3a(3) no. 1 UStG). In this case, tax registration, filing and payment obligations may arise in the country of destination. Upon request, the Customer shall assist fpe in obtaining the information and documents required for this purpose.

8. VAT – Third Countries

(1) Exports of goods to countries of destination outside the EU are to be invoiced as VAT-exempt export supplies under German VAT law without German VAT, provided that all statutory requirements are met and, in particular, the required proof of export is available in good time.

(2) Services to customers in third countries are subject to VAT in accordance with the statutory provisions on the place of supply, in particular Section 3a UStG. Where the reverse-charge mechanism applies, the Customer is obliged to declare and pay the VAT on the service in accordance with the rules of its country of establishment. Foreign registration, filing and payment obligations of the Customer remain unaffected by the provisions of this contract.

9. Onward Transfer, Re-Export and Prohibition of Re-Export to Russia and Belarus

(1) The Customer is obliged to comply with the applicable export control and sanctions regulations and not to transfer, export or re-export the delivered goods in violation of these regulations. Upon fpe's request, the Customer shall provide the information and evidence required for any necessary re-export licence or end-use check. The Customer shall also observe any relevant re-export restrictions of other countries, in particular US law, to the extent the goods are subject to them.

(2) The Customer shall not re-export the delivered goods to Russia or Belarus, nor re-export them for use in Russia or Belarus. This does not apply to deliveries that are exempt from this obligation under the applicable regulations.

(3) The Customer shall undertake its best efforts to ensure that the purpose of paragraph 2 is not frustrated by third parties further down the supply chain, in particular by resellers. For this purpose, the Customer shall set up and maintain an adequate monitoring mechanism.

(4) A breach of paragraph 2 or 3 constitutes a material breach of contract. In this case, fpe is entitled to suspend deliveries and services, to withdraw from the contract and to claim damages. Further statutory rights remain unaffected.

(5) The Customer shall inform fpe without undue delay of any problems in applying paragraphs 2 and 3, including any relevant activities of third parties that could frustrate the purpose of this provision. fpe is entitled to report breaches to the competent authorities.

Basis for review – not part of the contract

- UStG §§ 3a, 4, 6, 6a, 14a – https://www.gesetze-im-internet.de/ustg_1980/
- UStDV §§ 17a, 17b – https://www.gesetze-im-internet.de/ustdv_1980/
- ICC Incoterms® 2020 – FCA – https://library.iccwbo.org/
- Council Regulation (EU) No 833/2014, Article 12g – https://eur-lex.europa.eu/eli/reg/2014/833/
- Council Regulation (EC) No 765/2006, Article 8g – https://eur-lex.europa.eu/eli/reg/2006/765/
- Council Implementing Regulation (EU) No 282/2011, in particular Articles 13b and 31a
- Regulation (EU) 2021/821 (EU Dual-Use Regulation), as well as the German Foreign Trade and Payments Act (AWG) and the German Foreign Trade and Payments Ordinance (AWV)
- Other customs regulations

fpe Hydraulik GmbH