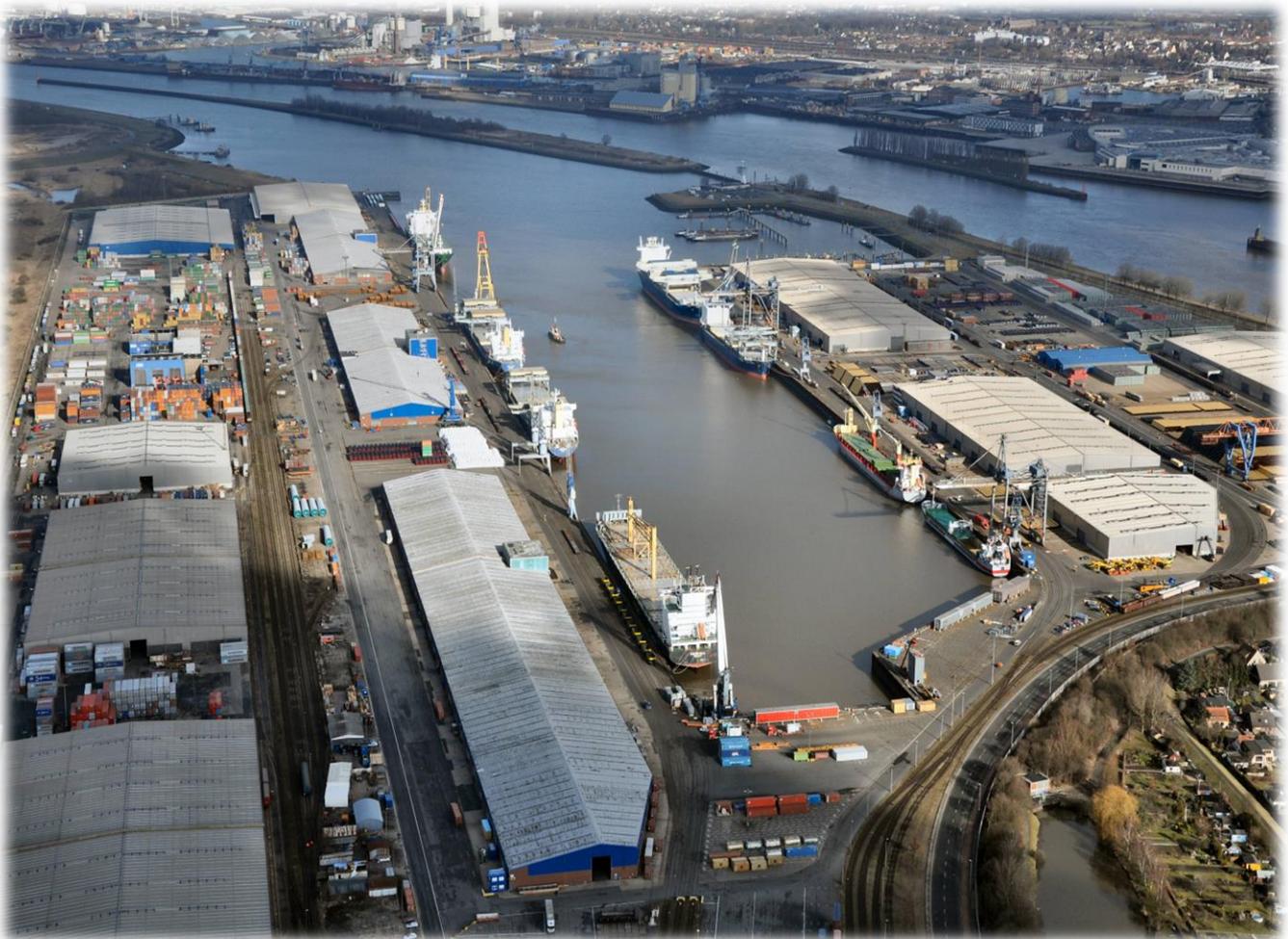


BLG Cargo Logistics GmbH



Valid as per March 2025

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I. General provisions

I.I Provisions regarding uses of the facilities

In addition to the statutory laws and regulations, this price list, list of terms and conditions, the General Terms and Conditions and the latest version of work regulations, (AGBO) of BLG Cargo Logistics GmbH are authoritative for the use of the facilities.

In future, the customs handling of goods in Neustadt Port takes place in accordance with the customs code-regulations of the respective container port. BLG Cargo Logistics GmbH, (BLG) has a status of a "certified recipient" and operates a Type A bonding warehouse: Thereby, BLG Cargo Logistics GmbH acts in principle as a custodian and warehouse keeper.

I.I Orders for use of the facility

Orders are required for use of the facility which must be submitted in writing in the required company format.

For handling of ships the company's ship registration must be on hand which is provided by the shipping company or a representative.

I.III Fees

- 1 Gross weights/dimensions are used as the basis of the calculation.
- 2 The weight is rounded-up to the nearest 100 kg.
- 3 The volume is rounded-up to the nearest 0.1 cbm.
- 4 The prices indicated in the list apply to packages in commercially available, seaworthy packaging and are only valid if the goods are not subject to the special regulations for dangerous cargo or any other legal regulations.
- 5 For services which are not specified in the list or require special handling, the fees are to be agreed with the company in advance.
- 6 The fees apply on work days from Monday to Friday for the 1st and 2nd shift. A surcharge will apply to any work carried out outside of these times.
- 7 All fees are defined by the VAT law on taxable revenues in accordance with the VAT Law, if not published to the contrary.
- 8 As a rule, the fees are payable in arrears; the company is entitled to demand advance payment. however.
For warehoused goods which change hands, fees are to be paid immediately up to the time of the transfer.
Expenses incurred by the company are to be refunded immediately.
- 9 Invoices are to be settled immediately after receipt. Payments received are charged against the oldest invoice. After 14 days, a late payment charge of 2 % over the discount rate of the German Central Bank can be levied.
- 10 The client is the debtor of the fees and charges, subject to the special exceptions indicated below.

- 11 If with goods in transit, the right of disposition changes, the first client remains liable for payment, unless he has expressly stipulated in the order that the goods are only to be delivered on a cash on delivery basis as payment of the charges.
- 12 If the shipping company assumes payment of handling fees, the client remains liable for payment as well as the shipping company.
- 13 Offsetting against the demands of the company is excluded, unless, the counterclaim placed for the offsetting is uncontested or is upheld with legal effect.
- 14 With a false declaration of good (e.g. specification of an incorrect goods code) BLG reserves the right to charge the highest tariff rate if this is not corrected by the disposing party prior to loading on to the oceangoing vessel or other means of transport.

II. Dues on ship

The dues are to be paid by the shipowner / operator or his representative. The provisions from section I paragraph III remain unaffected by this.

1 Tonnage dues

Each ship has to pay tonnage dues at the facility.

The tonnage dues are calculated on the basis of the gross tonnage (BRZ)* of the ship concerned and is multiplied by the gross tonnage:

for the first 24 hours lay day	EUR 0,70
for each additional 12 hour period or part thereof	EUR 0,44

The lay time begins on receipt of the goods and is calculated continuously up to completion of loading or unloading. Sundays, National Holidays and afternoons before High Holy Days only count as lay time if any work is carried out.

*Law of 22.01.1975 regarding the International Convention on Tonnage Measurement of Ships of 23.06.1969

2 Dues for the use of quay facilities

If a ship uses facilities other than for the purposes of loading or unloading, we charge a fee for every 24 hours or part thereof amounting to **7,40 euros per metre**

3 Quay dues by weight

For loading or unloading goods via the quay, a quay weight fee is charged:

Ships going to overseas destinations inbound and outbound	8,45 euros per Mto
Ships in large European ports inbound and outbound	7,30 euros per Mto
Ships in small European ports inbound and outbound	5,00 euros per Mto
Ships in German coastal traffic inbound and outbound	5,00 euros per Mto

4 Operation on or off board (on/off board transfer)

If, on request, the BLG Cargo's facility is used for loading or unloading goods on or off board by means of their own lifting gear located on board, a pro-rata tonnage fee amounting to **euros** **on request** incurred.

III. Shift surcharges/ overtime / waiting times

1. Shift surcharges

For work carried out outside regular working hours, surcharges are incurred for the additional costs for each loading or unloading bay. Based on the current wage rates, this amounts per team and per shift to

	euros
On working days from Monday to Friday III. shift	1.495,00
Saturdays	
I. shift	600,00
II. shift	1.770,00
III. shift	2.000,00
On the eve of national holidays I. shift (6 hours)	1.770,00
On Sundays and national holidays	
I. shift	1.770,00
II. shift	1.770,00
III. shift	2.000,00

2. Overtime rates

Overtime is classed as all hours worked in excess of the work shift.

On working days Monday to Friday for each additional hour or part thereof	
on the I. shift	380,00
on the II. shift	495,00
on the III. shift	590,00
Saturdays for each additional hour or part thereof	
on the I. shift	800,00
on the II. shift	890,00
on the III. shift	1.070,00
on the eve of national holidays after 12.00	
up to 1 hour	2.900,00
up to 2 hours	4.155,00
up to 3 hours	5.400,00
On Sundays and national holidays for each additional team and hour or part thereof	
on the I. shift	890,00
on the II. shift	890,00
on the III. shift	1.070,00

3. Waiting times

If a shift is cancelled due to weather conditions, late arrival of the ship, or late arrival of the cargo either completely or in part, the time lost is calculated as waiting time.

For surface vessels or inland waterway vessels, resulting waiting times for the goods are calculated.

On the basis of current wage rates, the fee for waiting times amounts to	euros
Minimum charge 1/2 hours	120,00
	per employee and
	per hour

4. Special regulations

If more than 8 employees are used for loading/unloading general cargo, the respective surcharges are doubled.

For employees who are billed on the clock, 15 % of the surcharge is charged per employee.

Early working hours are charged like overtime.

Use of a derrick is charged at 15 % of the surcharge rate.

IV. Handling fees

	<i>per</i>	direct euros	indirect euros
1 Car tyres	<i>cbm</i>	7,90	12,10
* Boats		<i>on request</i>	
2 Containers, ISO - Main move	<i>unit</i>	-	283,00
3 Container,ISO - Gate Charge	<i>unit</i>	-	122,00
* Loading/unloading containers		<i>on request</i>	
4 Vehicles up to 1800 kg	<i>unit</i>	90,15	142,25
5 Vehicles over 1800 kg	<i>to</i>	57,25	86,00
6 Dangerous cargo - see Kl. 2-6/ 8+9	<i>to</i>	39,95	63,20
* Dangerous cargo - see Kl. 1 + 7		<i>on request</i>	
7 Household goods	<i>to</i>	49,20	79,50
8 Wood fibre boards / particle boards / plywood	<i>to</i>	21,70	35,20
9 Sawn timber	<i>to</i>	21,70	35,20
* Logs		<i>on request</i>	
10 Foodstuffs	<i>to</i>	33,75	60,00
Engines / equipment/ parts up to 20 tons:			
11 up to 5 x measurement	<i>to</i>	31,05	48,50
12 over 5 x measurement	<i>cbm</i>	7,25	10,35
Engines / equipment / parts over 20 tons rough weight:			
13 up to 100 tons rough weight	<i>to</i>	46,15	71,70
14 over 100 tons rough weight		<i>on request</i>	
* NE metals		<i>on request</i>	
15 Oil / fats	<i>to</i>	30,70	50,75
16 Paper in rolls	<i>to</i>	19,30	31,95
17 Steel structures	<i>to</i>	15,70	25,45
18 Steel - wire reels (pre-pressing steel)	<i>to</i>	16,85	29,25
19 Steel/iron in crates (up to 5 tons rough weight)	<i>to</i>	14,45	23,30
20 Steel/iron in crates (5-20 tons rough weight)	<i>to</i>	20,10	26,20
21 Steel tubes in crates (max. 5 tons)	<i>to</i>	14,45	28,55
22 Steel tubes in crates (5-20 tons rough weight)	<i>to</i>	17,05	31,05
23 Steel mesh fabric	<i>to</i>	20,25	32,95
24 Sheet metal / band iron / slabs / domes (billets) / wire in rolls (iron wires / tyre wire) / profile steel	<i>to</i>	10,25	18,05
25 Steel pipes, uncoated bundles or loose, up to 5 tons per bundle	<i>to</i>	13,00	21,45
26 Steel pipes, uncoated bundles or loose, over 5 tons per bundle		16,20	25,65
27 Rail tracks	<i>to</i>	15,50	26,20
* Rail vehicles		<i>on request</i>	
* Scrap		<i>on request</i>	
28 Stones, misc	<i>to</i>	25,35	39,25
29 Stones in blocks	<i>to</i>	16,95	30,00
30 Stones/mortar, refractory on palettes	<i>to</i>	15,70	29,15

31	Cement in Bigbags/on palettes	<i>to</i>	16,95	28,75
32	Chemical pulp	<i>to</i>	19,15	31,95
	Goods			
33	up to 5 x measurement	<i>to</i>	32,95	50,75
34	over 5 x measurement	<i>cbm</i>	11,00	18,05

The aforementioned prices are valid for rough weights up to 20,000 kg and for a max. 5x measurement of if not stated otherwise.

2	Minimum fee:	per order	<i>direct</i>	euros	48,50
			<i>indirect</i>	euros	97,00

3 Self pick-up/self delivery

Delivery /shipping of goods rolling on their own axis
in addition to the direct handling fees

<i>Vehicles up to 1800 kgs</i>	p. to	euros	13,00
<i>Vehicles over 1800 kgs</i>	p. to	euros	25,00

4 False declarations

For goods which are handled using BLG equipment which are identified as being incorrect in the declaration of content/WACO and/or declaration of weight and/or declaration of volume, an increased handling fee is incurred:

For goods up to 5 x measurement of the highest tariff tonnage rate

For goods over 5 x measurement of the highest tariff tonnage rate

If independent correction takes place by the authorised signatory before the goods leave our facility, the calculation is implemented on the basis of the actual /corrected data.

For false declarations which are established afterwards, recalculation takes place on the aforementioned basis.

5 Shipping of imported goods

Imported goods can only be delivered after full completion of the operation of the entire vessel.

Delivery cannot take place during the ongoing operation.

6 Basis of the conditions

All forementioned goods conditions are based on a transfer by means of fork lift truck. Should any other moving equipment be required for safe transfer of goods due to the type of packaging or goods, the extra costs incurred as a result of this will be charged accordingly.

V. List of goods in alphabetical order

This list of goods should help assign the position where the rates can be found for the goods listed.

WACO	DESCRIPTION OF GOODS	Position where rates found
1058	Trailers/semi trailers up to 1800 kos	4
1059	Trailers/semi trailers over 1800 kos	5
0025	Components	14.Nov
0041	Car tyres	1
0045	Car parts	33+34
0053	Hoop iron	24
0061	Batteries	33
0065	Construction materials	4+5
0068	Building slabs	33
0069	Steel mesh fabric	23
0072	Containers	14.Nov
0084	Bitumen	15
0101	Boats	Enquire
0105	Slabs of iron	24
0123	Chemical products not listed as dangerous cargo	33+34
0182	Empty containers	2+3
1323	Full containers	2+3
0191	Iron cable (wire rod, tyre wire)	24
0198	Wire rope/wire strand iron (prepressing steel)	18
0203	Fertilizer	33+34
0207	Railway superstructure parts/tracks/points	33+34
0217	Hardware goods (tools/screws or similar)	33
0221	Electrical material	33+34
0222	Electronics in general	33+34
0248	Paint, harmless	33+34
0284	Aircraft/parts	33+34
0977	Profile steel (supports, steel bars, u-profile, l-profile, steel sheet piles)	24
0290	Bulking agents	33+34
0300	Fork lift trucks	4+5

0125	Dangerous cargo see category 1.1	Enquire
0126	Dangerous cargo see category 1.2	Enquire
0127	Dangerous cargo see category 1.3	Enquire
1150	Dangerous cargo see category 1.4	Enquire
1151	Dangerous cargo see category 1.5	Enquire
0128	Dangerous cargo see category 2.1	6
0129	Dangerous cargo see category 2.2	6
0130	Dangerous cargo see category 2.3	6
1139	Dangerous cargo see category 3.1	6
1140	Dangerous cargo see category 3.2	6
1141	Dangerous cargo see category 3.3	6
0132	Dangerous cargo see category 4.1	6
0133	Dangerous cargo see category 4.2	6
0134	Dangerous cargo see category 4.3	6
0139	Dangerous cargo see category 5.1	6
0135	Dangerous cargo see category 5.2	6
0140	Dangerous cargo see category 6.1	6
0141	Dangerous cargo see category 6.2	6
0142	Dangerous cargo see category 7	Enquire
0143	Dangerous cargo see category 7.1	Enquire
0144	Dangerous cargo see category 7.2	Enquire
0145	Dangerous cargo see category 7.3	Enquire
0136	Dangerous cargo see category 8	6
0146	Dangerous cargo see category 9	6
0138	Dangerous cargo mixed cargo	6
0323	Glassware	7
0360	Rubber goods	33
0362	Cast iron pieces	17
0387	Household goods	7
0401	Fibreboard	8
0440	Cables	14.Nov
0109	Iron cable (billets)	24
0566	Plastic goods	33+34
0565	Plastic tubing/fixed	33+34
0574	Agricultural equipment (rolling/travelling)	4+5
0579	Foodstuffs	10
0622	Engines / parts	14.Nov
0637	Military equipment	33+34
0668	Non-ferrous finished products	Enquire
0667	Non-ferrous semi-finished products	Enquire
0666	Non-ferrous metals	Enquire
1077	Commerical vehicles up to 1800 kos	4
1078	Commerical vehicles over 1800 kos	5

0676	Oils/fats - WACO/change of description	15
0687	Paper in rolls	16
0689	Paper used	Enquire
0693	Stationery	33
1086	Cars up to 1800 kos	4
1087	Cars over 1800 kos	5
0731	Quarz	31
1046	Caterpillar vehicles	4+5
0709	Steel tubes	24
0820	Steel tubes 250-500 mm	25
0710	Steel tubes up to 250 mm	25
0930	Steel tubes over 500 mm	25
0751	Steel tubes in crates up to 20 tonnes rough weight	22
0750	Steel tubes in crates up to 5 tonnes rough weight	21
0950	Steel tubes/ductile/cast iron	25
1203	Iron fittings	33
0785	Sand	31
0857	Rails, iron	27
0600	Rail vehicles	Enquire
1138	Marine equipment	33
1185	Sawn timber packaged	9
0633	Scrap	Enquire
0884	Black iron electrodes	19+20
0809	Silicate	31
0003	Misc goods	33+34
0829	Plywood	8
0896	Steel/iron in crates up to 20 tonnes rough weight	20
0895	Steel/iron in crates up to 5 tonnes rough weight	19
0894	Sheet steel/coils	24
0899	Steel structures	17
0897	Steel crash barriers	17
0903	Logs	Enquire
0910	Stones in blocks	29
1130	Stones/mortar, refractory on palettes	30
0917	Rockwool	33
0839	Sulphate	33+34
1005	Weapons	33+34
1040	Cellulose	32
1045	Cement	31

VI. Warehousing fees

1. Basis of the calculation

1.1 Import

To calculate warehousing periods, in principle the first calendar day after unloading is judged to be the performance date. If the unloading of the ship falls on the night shift the unloading date is counted as the previous calendar day.

With sales or transfer of part of the warehouse space to a third part, the performance date in principle is always regarded as previously described. Completion dates or transfer dates are not taken into consideration.

1.2 Export

To calculate the warehousing periods, the first working day after delivery is judged to be the performance date. The calculation of the warehousing fee takes place up to the time of the effective load time on to the vessel.

1.3 Delivery by container or foreign ports

With delivery from foreign ports or by container, the date of complete delivery goods is always referred to as a basis for the performance date for calculation of the warehousing period and thus the last delivery date of all the parts.

With part deliveries a total period for deliveries of 7 calendar days from the first delivery date, may not be exceeded when calculating the warehousing period. If this period is exceeded, the performance date is regarded as the fourteenth calendar day as previously mentioned for the entire calculation of the warehousing period.

1.4 Transit goods

To calculate the warehousing periods for transit goods, the first calendar day after unloading is judged to be the performance date, as with imports. Calculation of the warehousing fee take places up to the time of the effective load time onto the vessel

2. Daily warehousing fee for general cargo

		euros
Covered warehousing	up to 5 x measurement p 1000 kg / day	4,50
	over 5 x measurement p 1000 kg / day	7,60
Open-air storage	p 1000 kg / day	3,20

Arrival date does not counts, departure date does count.

Free storage period	Export	14 calendar days
	Import	4 calendar days

For import goods the warehousing fee doubles 30 calendar days after unloading of the ships ends.

3. Monthly warehousing for general cargo

For longer term warehousing, if this is agreed at the start, the warehousing fee for each month or part thereof amounts to

Warehousing under cover up to 5 x measurer p 1000 kg / month **on request**

Storage in the open air p 1000 kg / month **on request**

Dangerous cargo is not accepted for monthly warehousing.

Free warehousing is not granted for monthly warehousing.

4. Containerised warehousing fees

Arrival date does not counts, departure date does count.

Free storage period Export 14 calendar days

Import 4 calendar days

euros

Over the grantedfree warehousing period per TEU/day **38,90**

VII. Special fees

1. Handling goods

For goods which are unloaded from the ship for the purpose of repacking and are then loaded back on to the same ship, the fee

for rough weights up to 20,000 kg amounts to	euros 43,30	per 1000 kg
for rough weights over 20,000 kg	euros 64,90	per 1000 kg
for rough weights over 100,000 kg	on request	

2 Transit goods

on request

3. Processing order

which are accepted by the company (sorted, labelling, stacking) are calculated according to time taken if not otherwise determined.

Hourly rate in accordance with the current wage rate per employee and and per hour or part thereof.

euros 120,00

Equipment rates, per piece of equipment and per hour or part thereof

Fork lift	up to 9	euros 222,00
Fork lift	up to 16	euros 325,00
Fork lift	over 16 to	euros 406,00
Tractor		euros 314,00
Reach Stacker		euros 476,00
Crane	up to 8	euros 536,00
Crane	up to 24	euros 585,00
Container bridges		euros 888,00
Hydraulic Excavator		euros 688,00
Mobile Crane		euros 796,00

4. Inland waterway traffic

For acceptance and delivery of goods in inland waterways

on request

Bonded warehousing is not provided for goods on inland waterways

5. Receipt from / delivery to other ports

For acceptance of goods from other ports and delivery of goods to other ports

on request

6. Disposal of packaging transport aids/other materials

based on expenses/on a time and materials basis

7. Transportation within the Port of Neustadt

on request

8. Weighing

Weighing of containers according to SOLAS VGM

euros 72,00 per Container

Weighing of individual packages or of goods vehicles
Weighing full/empty

on request

9. Services

Obtaining orders

In order to use the equipment, orders are required which must be submitted to the terminal in the prescribed format by an authorised signatory

Due to new customs regulations and introduction of ATL@S-AES processes acceptance of goods without presentation of an appropriate written order reference cannot take place. If batches are delivered to our facility without the forementioned order reference, the terminal is obliged on the basis of the new regulations, to place an appropriate entry in the order system

In these cases, the original authorised signatory is charged a fee of

euros 65,00 per head

For deliveries for which a valid order reference was given to the authorised signatory but no reference to the forementioned reference number was given with the actual delivery, resulting in the terminal having to seek appropriate clarification in such cases through their own personnel, a service charge amounting to

euros 39,00 per instance

is charged to the authorised signatory. If clarification of differences is needed through our personnel, likewise the forementioned fee is charged per instance.

Customs clearance

For assistance, explanations of differences and other additional services provided by BLG Cargo Logistics GmbH or its staff for customs clearance issues

euros 65,00 per individual case

will be charged.

This includes e.g. accompanying organized inspection, work directly at the Neustädter Hafen Customs Office, etc.

Issuing of customs export goods declaration (per commodity)
for each further commodity

euros 108,50
euros 22,00

Examination of containers by customs:
Positioning of Container for inspection
Breaking of customs seal and replacing a new seal
per Container

euros 78,00
on request / as per outlay

Examination of breakbulk by customs:
Positioning of breakbulk for inspection

euros 78,00

Change of ownership during period of cargo
being in customs bond for each ATB-No.
Containers and general cargo

euros 65,00

Reclassification of double orders in Port-IT-System (BHT)
for each BHT-Ref.

euros 39,00

Dispatch of delivered or discharged vessels equipment
(Spares / material / provisions) under customs bond
for each T1-**document**

euros 87,00

Physical inspection of export container running on T1
compulsory

as per outlay

T1 Creation as AC (Authorized Consignor)

on request / as per outlay

10. Other services

all additional services which are not listed in this
tariff

on request/on a time and materials basis

11. Other services resulting from the legal status of a container port and the handling of third party commodities with customs warehousing procedures which are provided by BLG Cargo Logistics GmbH

a.) *Transfer into customs bonded warehouse*

euros 103,00 per ATB no.

b.) *Transfer into customs bonded warehouse incl.
new declaration to customs*

on request / as per outlay

c.) *All services above and beyond that*

on request/on a time and materials basis

** Explicit authorisation and permission is required from the client to
BLG Cargo Logistics GmbH and the provision of the necessary items
for customs which are required for registration at the customs warehouse.
Of course it is possible that the required customs applications
and the required applications for service are carried out by the customer themselves.
(ATLAS / BHT) .*

1. DISCONTINUATION OF FREE PORT STATUS AT NEUSTADT PORT

In July 2007, in a letter from the main customs office in Bremen, the forthcoming dissolution of the free zone of the Neustadt Port in Bremen was announced and the simultaneous transition of the Neustadt Port into a customs port with effect from 01.01.2008.

These measures have been approved by Federal Law.

As a result of these changes, handling of goods in terms of customs law is now executed pursuant to the customs code terms of customs port. BLG Cargo Logistics GmbH (BLG) has been granted the status of an „approved consignee“ (zE/zT) and a bonded warehouse Type A. Based on this, BLG Cargo Logistics GmbH now acts as depository and stock keeper.

Below are listed some fundamental changes which are to be taken into consideration in the future owing to the customs guidelines.

Export goods:

For export/re-export to a third country, delivered community goods and non-community goods are subject to customs export control. Customs export control will in principle take place by the BHT. A separate version of the BHT procedural instructions are published by the main customs office in Bremen for this. The information contained therein, governs, that all export consignments require explicit approval by the customs office before BLG goods can be loaded on to the ship or into a container.

Pursuant to the amendment of the customs code dated 01.01.2011, an outgoing sumA (ASumA) may be required for the loading of a vessel. The person/corporation responsible announcing ASumA to the respective customs office is the person/corporation transporting the goods out of the community. Normally this is the shipping company (Art. 182d par. 3 ZK)

If the delivery of goods takes place by NGW by means of a transit procedure (NCTS, OTS, Carnet-TIR or vgVV), these are subject to customs surveillance and are taken into temporary custody on arrival by BLG as "certified recipient" (completion of the transit procedure).

Import goods:

With imported goods from third countries, the principle likewise applies that these goods are subject to customs surveillance and on arrival are always taken into temporary custody.

Pursuant to the amendment of the customs code dated 01.01.2011, an incoming-SumA (ESumA or ENS) has to be made by the transporter at the first European port in the case of removal from third country goods to the EU (Art. 36a ZK). The resultant registration number is imperative for the Goods-Sum-A in the actual port of discharge, and is part of the report to be issued electronically.

For maritime traffic from third countries the goods must be collectively declared to customs electronically on the ship's manifest by the shipowner or their representative (SumA (summarised declaration) including allocation of the ATB no.). On arrival of the ship in port, the SumA is activated definitely. . With the final SumA, the temporary custody starts.

If there are differences in quantity stated during unloading by BLG, the customs office in charge has to be informed, with declaration of the ATB number, immediately.

Temporary custody:

Goods are kept in temporary custody until such time that a new customs instruction is received.

BLG takes over from NGW as custodian and maintains a Type A bonding warehouse as warehouse keeper. Here, appropriate non-binding temporary surveillance takes place for 90 days for surface and maritime traffic. At or before the end of the legal period, you are informed by email so that you can carry out the necessary customshandling procedures. Here, in addition to the familiar procedure of clearance for travel, further transportation in NCTS or clearance for re-export, you can also take action independently as depositor for the BLG customs warehouse using ATLAS. The custodian/warehouse keeper is informed about these procedures by ATLAS.

If you do not carry out one of these steps within the stipulated period, BLG is obliged to carry out storage at your expense.

Important:

For goods which are in temporary custody, no handling, processing or changes with regards to batch sizes, packaging or weight of any kind can be made. These measures are only permitted after transfer to the customs warehouse or clearance for travel has occurred.

One of the obligations for the custodian/warehouse keeper in the context of customs surveillance, is to maintain a comprehensive and always up-to-date stock list. Likewise, they are obliged to properly satisfy customs procedures outlined for each clearance and to document this. Here, it is necessary that all orders contain the necessary customs registration numbers (ATB, ATC, MRN etc.) for the goods cleared. Clearances that are not carried out in accordance with the customs procedure, without submission of the relevant customs documentation and without the corresponding customs registration number will not be carried out in the future and are subject to waiting times and extra costs. It is possible to submit the necessary information electronically in the BHT. Manual orders are to be completed accordingly.

2. Calculation of VAT since 01.01.2010

As already described in item 1, since 01.01.2008 the Neustädter Hafen has assumed the status in terms of customs law of a sea port of entry and is therefore defined as domestic in terms of value added tax. As a result, the services provided by BLG Cargo Logistics GmbH are subject to the Value Added Tax Act (UStG).

Also since 01.01.2008, the tax exemption regulation of § 4 No. 2 in connection with § 8 par. 1 No. 5 UStG i.a. must no longer be used in connection with the regulation of VAT exemption for services of port operations linked to turnover generated by ocean shipping. This includes all companies which provide services which are in direct connection with the specific function of a port. Such services include, for example, loading and unloading of ocean vessels. As of 01.01.2008, only those services listed in the VAT abatement regulation are benefited pursuant to the regulation of § 4 No. 2 in connection with § 8 par. 1 No. 5 UStG. Logistics services provided by BLG Cargo Logistics GmbH within a logistics chain in connection with the loading of a sea vessel are not included in this exemption regulation.

The regulation of tax exemption, pursuant to § 4 No. 3 a UStG for other services, which relate to items of import, export or transit cannot be applied by BLG Cargo Logistics GmbH. The conditions required as verification in connection with application of tax exemption pursuant to § 4 No. 3 a UStG can not be provided, since the company does not have such type of verification.

This regulation has been checked by the federal authorities. As soon as there are any new regulations or processes in this context, these will be published immediately.

For the aforementioned reasons, as of 01.01.2010 BLG Cargo Logistics GmbH has to charge VAT on all services provided by BLG Cargo Logistics GmbH, in so far as the recipient of the service is located domestically in terms of the VAT applied. If the recipient of the service can verify that he is not located domestically in terms of VAT, the services are not subject to German VAT, but are to be taxed accordingly in the country of the service recipient. In such cases, calculation is made without VAT.

IX. Harbour fees / Port Security Fee

Fees for the following services are added in accordance with the legal regulations

1.5 % harbour fees

except for: paragraph VI Warehousing fees

and

1.5 % Port Security Fee for all services