

## Terms of use for the excisecalculator on the basis of the “Excise Duty Tables – Part 1 / Alcoholic Beverages” of DACHSER SE

### 1. Contractual object

- 1.1 DACHSER SE (in short: DACHSER) provides the **excisecalculator** exclusively according to the conditions listed. It is not a consulting service. No consultancy or other agreement is established between the parties. DACHSER provides the **excisecalculator** free of charge, and without obligation and guarantee in order to allow an automated non-binding calculation of excise duties according to data entered by the user on the basis of the EU-published “Excise Duty Tables – Part 1 / Alcoholic Beverages”.
- 1.2 The calculation is at all times a non-binding approximation/estimate, since the relevant survey is conducted exclusively by the responsible authority.
- 1.3 DACHSER summarises the “Excise Duty Tables – Part 1 / Alcoholic Beverages” in a data base which the **excisecalculator** accesses for calculation purposes. In order to be able to perform such calculation with the **excisecalculator**, an embedded software was developed solely for this purpose.
- 1.4 As a rule, the EU publishes alterations to the “Excise Duty Tables – Part 1 / Alcoholic Beverages” twice a year. DACHSER is committed to integrating updated “Excise Duty Tables – Part 1 / Alcoholic Beverages” in the **excisecalculator** within a month of knowledge of a new publication.
- 1.5 The user shall be aware that the EU partly publishes retroactive changes in the “Excise Duty Tables – Part 1 / Alcoholic Beverages” and that such alterations therefore lead to a delay in the non-binding calculation in the **excisecalculator**, whereas the actual amount of excise duty due is always payable once the change comes into force. In view of this delay in time of publication by the EU and the update time of the calculator of up to a month, we specifically state that there may be a difference between the **excisecalculator** and the actual amount of excise duty due.
- 1.6 DACHSER would like to expressly point out to the user that the EU countries may not give notice of all excise duties, and that special local tax rates exist such as the Madeira wine and alcopops tax, that there are special recipient countries such as Andorra, and that small producers are not or cannot be verified by the **excisecalculator**, leading to a possible discrepancy between the **excisecalculator** and the actual amount of excise duty payable.
- 1.7 The use of the **excisecalculator** or the non-binding calculation constitutes neither an offer nor acceptance on the part of DACHSER of customs clearance, implementation of transport or any other service. The use of the **excisecalculator** therefore has no legally binding effect.  
No claims whatsoever can be made towards DACHSER concerning the performance of the **excisecalculator**. An alteration in this respect may only take place by means of a written agreement.
- 1.8 No conflicting General Terms of Business of the user whatsoever can be recognised and are hereby expressly excluded.
- 1.9 Use of the **excisecalculator** is only possible upon acceptance of these Terms of Use.

### 2. Implementation and user participation

- 2.1 DACHSER is completely free to design and provide the **excisecalculator**.
- 2.2 Once calculations have been made, they are generally marked with the date of calculation. They are not deposited in the **excisecalculator**, nor are they stored. They are deleted upon closure of the session. When a new version of “Excise Duty Tables – Part 1 / Alcoholic Beverages” is published or a newly published version of “Excise Duty Tables – Part 1 / Alcoholic Beverages” is inserted into the **excisecalculator** or each time the user logs into the **excisecalculator**, the latter must always actively generate a new non-binding calculation. The user shall be informed on the calculation page of the **excisecalculator** about the existence of any new data bases.
- 2.3 The user shall ensure that all confidential data and information transferred to him when using the **excisecalculator** (in particular login data) is not disclosed to third parties. In cases where data is disclosed without the permission of DACHSER, the user can be made liable for all damage caused to DACHSER on account of the transfer of this data. Individual claims may not in this case be made either by the user or by a third party.
- 2.4 The user shall ensure that all reasonable safety precautions be made to prevent third parties from accessing the **excisecalculator** or causing harm relating to integrity, confidentiality or availability.
- 2.5 If unauthorised third parties cause harm to other natural or legal persons by violating the integrity, confidentiality or availability of the **excisecalculator**, and the unauthorised third party has succeeded in accessing DACHSER's **excisecalculator** due to negligence on the part of the user, the latter shall exclude DACHSER from any claims made by victims, unless there has been malicious or grossly negligent behaviour in the meaning of Section 7 on the part of DACHSER or its agents. Individual user claims are only possible in this instance. DACHSER, however, shall assign any individual claims it may have to the user.

## 3. Property rights & rights of use of the excisecalculator

- 3.1 A transfer of rights, in particular copyrights, rights to inventions and technical protective rights on the **excisecalculator** is not connected to the provision or use of the **excisecalculator**, and not contained in these provisions.
- 3.2 A transfer of rights beyond the rights of use required for individual calculations on the **excisecalculator** or the underlying logic, calculation or utilised data and tables (in particular the "Excise Duty Tables – Part 1 / Alcoholic Beverages") is not connected to the provision or use of the **excisecalculator**, and is not included in the present provisions.
- 3.3 The eligibility to use the **excisecalculator** can be revoked at any time, is not transferable, is limited to the EU and serves only to provide non-binding information.
- 3.4 The user may use the calculation/estimate for his purposes only, and may not transfer these to customs or other authorities or to other third parties.
- 3.5 Pursuant to Section 87b(1) sentence 1 no. 1 UrhG [Copyright Act], the user must not reproduce, disseminate and publicly perform the data base in whole or in part. Furthermore, the user is expressly not allowed to grant access to material and non-material parts of the data base of the **excisecalculator**, unless this takes place via direct forwarding to the website of the **excisecalculator**.

## 4. Excise Duty Tables – Part 1 / Alcoholic Beverages

- 4.1 The "Excise Duty Tables – Part 1 / Alcoholic Beverages" are a compilation of excise duties published by the EU.
- 4.2 Dachser is neither connected to the generation nor publication of the "Excise Duty Tables – Part 1 / Alcoholic Beverages" and cannot therefore grant rights to this table (neither rights of use nor property rights).
- 4.3 Furthermore, DACHSER has no influence on the quality, accuracy or completeness of the table or on the time of publication and therefore carries no liability for it.

## 5. Payment

Use of the **excisecalculator** is free of charge.

## 6. Technical availability, viruses, Internet costs to user

- 6.1 As a result, DACHSER is likewise consequently not obliged to secure the trouble-free or continuous availability of the **excisecalculator**.
- 6.2 Should the user detect a fault in the **excisecalculator** or has reason to suppose this, he is obliged to immediately report this to DACHSER.
- 6.3 Apart from his obligation to report this matter, the user shall undertake all measures available to identify and minimise damage to the same, provided that the effort of the undertaking is reasonably proportionate to the minimisation of damage reached by it.
- 6.4 We draw attention to the Internet connection costs which arise in connection with the use of the **excisecalculator** as with any Internet surfing activity implemented by, and payable to, the service providers. The user shall carry the expenses. When surfing the Internet by means of mobile phones, these costs may be substantial, particularly if no flatrate has been agreed upon.

## 7. Liability

If liability is incurred on the part of DACHSER, the following applies:

- 7.1 DACHSER shall be liable for intentional or grossly negligent damage within the framework of applicable statutory provisions.
- 7.2 In the case of slightly negligent damage, DACHSER shall be liable only insofar as cardinal duties are violated. Liability is then limited to typical contractual and foreseeable damage up to a maximum of EUR 20,000.00 per year, irrespective of the number of cases of damage and the individual extent of damage.
- 7.3 DACHSER is not liable for economic success on the basis of **excisecalculator** calculations.
- 7.4 In the case of slightly negligent damage, DACHSER shall in particular not be liable for indirect and unforeseen damage, loss of production, downtime, loss of profit, loss of savings and financial losses due to third party claims.

This in particular applies when:

- there is no available Internet connection;
  - the **excisecalculator** is temporarily unavailable;
  - unlawful access by third parties not assignable to DACHSER causes damage or consequential damage to the user's IT system or to the company to whom he is connected.
- 7.5 Where data carrier material is damaged, liability does not cover the effort of recuperating lost data and information.
- 7.6 Any liability exceeding these Terms shall be excluded, regardless of the legal nature of the claim asserted.
- 7.7 However, the above limitations of liability or exclusions do not cover damages resulting from:
- injury to life, to the body or to one's health;
  - insofar as there is a compulsive legal liability, or an explicit written guarantee has been entered upon.
- 7.8 Insofar as liability in this Section 7 has been ruled out or limited, this also applies to the personal liability of employees, workers, representatives, bodies or vicarious agents of DACHSER.
- 7.9 If the user is eligible for damage claims according to this Section, these expire 12 months after the statutory start of the limitation period.

## 8. Withdrawal of access authorisation

- 8.1 The user has the right to request the withdrawal of access authorisation upon observation of a notice period of 14 days up to the end of a given month.
- 8.2 This right to request the withdrawal of access authorisation has no effect on the obligation to secrecy agreed upon.
- 8.3 DACHSER reserves the right to allocate access authorisation and thus has the right to withdraw the user's access authorisation without stating reasons at any time and with immediate effect.
- 8.4 DACHSER in particular has the right to withdraw this access authorisation without notice if:
- the user utilises the **excisecalculator** in an improper manner;
  - the user violates rules of the present Terms of Use;
  - the user discloses his login data to third parties;
  - the user is a competitor of DACHSER or is employed by a competitor of DACHSER or performs a function (e.g. Board of Directors);
  - the user is a robot or uses a robot;
  - the EU stops publication of the "Excise Duty Tables – Part 1 / Alcoholic Beverages", does not provide them to an appropriate extent, or no longer publishes these regularly;
  - the user objects to the privacy statement or revokes his consent.

## 9. Privacy and data protection

- 9.1 DACHSER and the user shall treat confidentially, vis-à-vis third parties, all findings and information of a business or corporate nature of the respective other party in connection with the use of this **excisecalculator**. An exception to this rule is information which is known to the public, known previously to DACHSER or its users or which has been made available to DACHSER by a third party. The obligation to secrecy shall end two years after use of the **excisecalculator**.
- 9.2 Details on the use of data and observation of data protection are specified in the separate document "Privacy Statement - **excisecalculator**".

## 10. Supplementary user cooperation performance

- 10.1 Insofar as the user himself collects data in the **excisecalculator**, he shall ensure that the latter is not protected by a confidentiality agreement and that all entered data may be freely used and processed in the **excisecalculator**.
- 10.2 The user shall exempt DACHSER from possible claims by third parties in connection with data made available by the user.

## 11. Other

- 11.1 The provision of the **excisecalculator** is subject exclusively to the Law of the Federal Republic of Germany.
- 11.2 The place of jurisdiction for both parties is Kempten / Allgäu, Germany.
- 11.3 If individual conditions are or will become completely or partly invalid, the remaining provisions shall remain valid. The same applies if a gap should emerge in these provisions. In place of a wholly or partly invalid provision, or to fill a gap, a

reasonable regulation shall be implemented which, insofar as legally possible, would best approach the provision desired by the parties, insofar as they would have considered the invalidity or the gap.

11.4 Changes or additions to these Terms of Use must be made in writing.