

General Terms & Conditions

1. General

1.1 These General Terms & Conditions, hereinafter "the Terms", shall apply to the purchase of customs services and other services related to customs and international trade, between the Client on the one hand, and TullXperten Sverige AB, hereinafter TullXperten, on the other hand. The Client and TullXperten are hereinafter jointly referred to as the "Parties". Customs service's refer mainly but not exclusively to the preparation and submission to customs authorities of customs declarations and other related documents, customs warehousing services, Intrastat reporting and advice on customs and trade-related matters.

1.2 If the Client and TullXperten have entered into a separate agreement, these Terms shall apply in addition to that agreement, unless these Terms are conflicting with that agreement, in which case the Client's separate agreement shall apply.

1.3 TullXperten shall have the right to use group companies and subsidiaries as well as subcontractors to be able to perform services.

1.4 TullXperten shall have the right to take measures that are deemed necessary for the performance of the assignment and in addition to the fee for the service have the right to charge the Client for any costs that such measures entail.

1.5 TullXperten shall have the right to refuse an individual assignment in case it is in violation of internal guidelines, business standards, ethical guidelines or if it can be assumed that the performance would be contrary to law. If the circumstances in such a case so requires, TullXperten shall have the right to refuse the assignment without informing the Client of the reasons for the decision.

2. Personal information

2.1 When providing the services, TullXperten will handle personal data on behalf of the Client. TullXperten will act as a 'Processor' for the Client who will act as the 'Controller'. The Controller is responsible for ensuring that the processing complies with applicable laws and regulations. TullXperten undertakes to only process personal

data in accordance with the Client's instructions and shall ensure that all persons who may handle personal data within TullXperten's assignment have undertaken to observe confidentiality in accordance with sections 3.2-3.4. TullXperten shall also take appropriate technical and organizational security measures which are within TullXperten's control in accordance with applicable Data Protection legislation to ensure an appropriate level of security.

Through this agreement, the Client gives TullXperten a general prior permission to hire other Processors for the processing of personal data and to give permission to these Processors to in turn hire other Processors for the processing of personal data. For the purpose of hiring such other Processors, TullXperten shall ensure that any such Processor is bound by a written agreement which imposes on the assistant the same obligations as TullXperten as under this section. If the Processor hired by TullXperten does not fulfil its obligations, TullXperten shall be liable to the Client for the performance of the assistant's obligations as for his own performance in accordance with this agreement.

TullXperten shall, as far as possible, considering the nature of the processing, assist the Client through appropriate technical and organizational measures, with the aim of helping the Client to fulfil their obligation to respond to requests for the exercise of the data subject's rights under applicable Data Protection Law.

Taking the nature of the processing and the information available into account, TullXperten shall also assist the Client in ensuring that the obligations under applicable Data Protection Law are met, including (if applicable) the Client's obligation to (i) take appropriate technical and organisational measures, (ii) notify personal data incidents to the supervisory authority, (iii) inform data subjects about personal data incidents, (iv) carry out impact assessments regarding data protection, and (v) consult with the supervisory authority before processing.

TullXperten shall, depending on what the Client chooses, delete, or return all personal data to the Client at the end of the agreement's validity period and delete existing copies thereof, unless EU legislation (including regional and national laws and regulations of the Member States or other states affected by the Data Protection Law of the European Union) requires the storage of Personal Data. TullXperten shall provide the Client with access to the necessary information to show that the obligations under this section have been fulfilled.

TullXperten reserves the right to charge the Client for measures taken out in accordance with this paragraph.

3. Mutual obligations of the parties

3.1 The parties must have a liability insurance suited to the nature and needs of their respective business, which covers any claims for damages in accordance with these Terms. However, this shall not apply to the Client in cases where he or she acts as a consumer according to the definition in the Consumer Services Act (1985: 716) § 1a.

3.2 The Parties undertake not to disclose trade secrets or other confidential information about the other Party to any third party who does not have a legal right to access it. For the purposes of this provision, other confidential information means any information, whether documented or not, which either Party has informed the other Party that it wishes to keep secret, except for information which is or becomes publicly known or which is or becomes public knowledge other than by breach of this provision.

3.3 TullXperten has the right to disclose information to third parties to the extent that the execution of the assignment so requires, for example when submitting customs declarations, and to fulfil obligations that are incumbent on TullXperten according to law or according to regulations from authorities.

3.4 The confidentiality obligations of these Terms shall apply during the assignment and for a period of ten (10) years after the assignment has been completed.

4. TullXperten's obligations

4.1 TullXperten shall carry out the assignment with accuracy and care in a professional and expert manner in accordance with laws, regulations and what has been agreed with the Client.

4.2 TullXperten shall be alert to inaccuracies in the information provided in accordance with section 5.2 and report such circumstances to the Client.

4.3 TullXperten shall inform the Client as soon as possible should TullXperten deem that assignments cannot be performed within the agreed or reasonable time.

4.4 TullXperten shall, after the assignment has been completed and where it is pertinent, provide the Client with adequate and sufficient customs documents. The Client or the person whom the Client represents is, in his or her capacity as declarant, committed to file documents for at least five years following the completion of the assignment in accordance with Article 1:12 of the Swedish Customs Act (2016:253). It is the Client's responsibility to ensure that such documents covered by the requirement are filed properly. TullXperten shall not be held liable for any negligence from the Client of complying compliance with the declarant's obligations under the Customs Act. After completion of the assignment and the provision of relevant documents, TullXperten can, at the request of the Client and for a reasonable fee, assist in recovering documents that may have been filed by TullXperten. TullXperten ensures no guarantees whatsoever, that documents are filed or for the accuracy of such documents in case they are filed.

5. The Client's obligations

5.1 The Client shall be responsible for providing TullXperten with a Power of attorney (POA) in which the Client or the person represented by the Client gives TullXperten authority to prepare and submit customs declarations to customs authorities on his behalf. In the event of customs authorities requesting TullXperten to present such a POA, TullXperten shall be authorised to do so.

5.2 The client must be responsible for ensuring that TullXperten is provided in writing and in good time with the information required for TullXperten to be able to fulfil the assignment. This also applies when the information is provided by a third party. The client must immediately notify TullXperten in writing of changes and inaccuracies in the information provided as well as other changes of significance for the performance of the assignment, or other circumstances that affect TullXperten's ability to perform the agreed assignment in a correct manner.

5.3 The client must without undue delay check the accuracy of the service received. Should there be an error or suspicion of an error in the performance of the service, the Client must notify TullXperten without any delay.

5.4 If TullXperten, due to unforeseen events and in order to be able to carry out the agreed assignment, is forced to act without obtaining further instructions from the

Client, it shall be deemed to be done on behalf of the Client and at his risk. TullXperten shall always carry out the assignment in accordance with good practice.

5.5 In addition to normal fees, the Client shall reimburse TullXperten for reasonable costs, such as travel expenses and courier costs, which TullXperten have been unable to avoid while carrying out the assignment and such costs which have arisen because of any other circumstances deriving from instructions given by the Client. TullXperten shall be obliged to provide evidence for any such incurred costs.

5.6 The Client shall compensate TullXperten for all damage and loss, including but not limited to loss of revenue, damages, fines and legal fees, caused by the Client by providing TullXperten with deficient, incorrect or misleading information, the Client acting in breach of good faith and honour, the Client acting in violation of law or regulation or acting in violation of its obligations under these Terms or in breach with what has otherwise been agreed between the Client and TullXperten.

6. Liability and limitations of liability

6.1 TullXperten is responsible, with the limitations stated below, for damage that TullXperten has caused the Client through misconduct or negligence.

6.2 TullXperten is not liable for damage caused by the information referred to in section 5.2 coming to the knowledge of third parties due to security deficiencies in communication that TullXperten cannot reasonably influence. This applies to communication in all forms and in all media.

6.3 TullXperten is not responsible for damage due to the Client or due to the fact that the information provided by the Client to TullXperten has been insufficient or incorrect. TullXperten are not be obliged to take measures or investigations to ensure the accuracy of the information. If the circumstances at hand call that such measures or investigations are necessary for completion of the assignment, TullXperten shall have the right to charge the Client any costs that such additional work entails.

6.4 TullXperten is not liable for damage due to government decisions or other government action that TullXperten does not control or cannot anticipate.

6.5 TullXperten is not responsible for any damage that is caused by TullXperten fulfilling their obligations in accordance with these Terms or any other contractual obligations, with law or regulation or official government regulations or guidelines.

6.6 TullXperten is not responsible for damage that is solely due to verbal advice.

6.7 In any case, TullXperten's liability shall be limited to 100% of the fee that would have been charged if the service had not been erroneous.

6.8 TullXperten is not responsible for loss of revenue or any other indirect damage or consequential damage.

7. Claims

7.1 In the event of damage caused by an incorrect customs declaration or similar service, claims must be submitted in writing without delay but not later than 90 days after the date of acceptance. If the claim is regarding a kind of service that cannot be said to have a date of acceptance, the claim must instead be submitted without delay but not later than 90 days after the day on which the service was executed.

7.2 In the event of damage based on incorrect or negligent advice from TullXperten, claims must be made within a reasonable time but not later than 30 days after TullXperten has submitted a final report of the assignment. In the case of ongoing advisory assignments, claims must be submitted within 30 days after TullXperten has presented the information that the Client claims to have caused the damage.

7.3 A claim from the Client will not, under no circumstances, be accepted if submitted after the limitation period that applies according to Swedish national law

7.4 If the Client's claim is based on an authority's or third party's claim, TullXperten shall have the right to meet that demand on behalf of the Client. If the Client himself or through any kind of representative, other than TullXperten, contests, disputes, regulates, enters a settlement or in any other way takes action regarding such a claim without TullXperten's consent, TullXperten shall not be held liable.

8. Force majeure

8.1 TullXperten shall be exempt from punishment for failure to fulfil a certain obligation under the Terms, for example delays in the completion of the assignment, if the failure is based on circumstances beyond TullXperten's control and which prevent its fulfilment. As soon as such circumstances have ceased to exist, the obligation shall be fulfilled in the agreed manner. Such events include government action, conflict in the labour market, cable breaches that affect information transfer, other circumstances that are beyond TullXperten's control and that prevent information transfer, and similar circumstances.

9. Payment

9.1 Prices and payment terms are regulated separately between the Client and TullXperten.

10. Amendment of the Terms

10.1 These Terms may, at any time and at TullXperten's sole discretion, be modified by TullXperten. The applicable Terms and Conditions must always be available at TullXperten's website, www.tullxperten.se. Any modifications to the Terms shall apply only to assignments that are commenced after the modified Terms have been published on TullXperten's website. The client may always receive the latest version of the Terms upon request. If changes are made to the Terms which are to the detriment of the Client, the Client shall have the right to immediately terminate relations with TullXperten, provided that such a request is made within 30 days after the changed Terms have been made available.

11. Applicable law and dispute resolution

11.1 The Parties agree that these Terms are fair and fairly represent the practice of the Parties between the Parties and the custom in the industry and that they correspond to a fair distribution of the risks with the services provided by TullXperten.

11.2 Swedish law shall apply to the Terms and all Annexes and Appendices.

11.3 Disputes arising from this agreement shall be referred to mediation and / or arbitration in accordance with the rules of the West Swedish Chamber of Commerce's Board of Trustees on mediation and arbitration. The seat of arbitration shall be Gothenburg. The language to be used is Swedish.

11.4 In the event of the Client not paying outstanding payments, TullXperten shall have the right to bring action before court in any country in which any of the Parties may have their company residence.