



Price list and list of conditions

of

BLG Cargo Logistics GmbH & Co KG

Valid: from 01.03.2009

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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 & Co KG, (BLG) has a status of a "certified recipient" and operates a Type A bonding warehouse: Thereby, BLG Cargo 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. Fees on ship

The dues are to be paid by the shipowner 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 0.43
for each additional 12 hour period or part thereof	EUR 0.22

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 Fees 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 **5.00 euros per metre**

3 Quay fees by weight

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

Ships going to overseas destinations inbound and outbound	5.75 euros per Mto
Ships in large European ports inbound and outbound	4.95 euros per Mto
Ships in small European ports inbound and outbound	3.40 euros per Mto
Ships in German coastal traffic inbound and outbound	3.40 euros per Mto

4 Cranage fees

Cranage fees are charges for lifting goods out of the hold or setting goods down in the hold of the oceangoing vessel by the company with its lifting gear.

For each
on shore crane used and per shift or part thereof this amount **euros. 99,75**

Overtime incurred by the ship is considered a full shift or part thereof.

5 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** **is** 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	760,00
Saturdays	
I. shift	310,00
II. shift (8 hours)	865,00
III. shift (8 hours)	980,00
On the eve of national holidays	
I. shift (6 hours)	705,00
On Sundays and national holidays (8 hour shifts)	
I. shift	1.085,00
II. shift	1.085,00
III. shift	1.225,00

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	185,00
on the II. shift	310,00
on the III. shift	360,00
Saturdays for each additional hour or part thereof	
on the I. shift	340,00
on the II. shift	430,00
on the III. shift	535,00
on the eve of national holidays after 12.00	
up to 1 hour	1.825,00
up to 2 hours	2.645,00
up to 3 hours	3.465,00
On Sundays and national holidays for each additional team and hour or part thereof	
on the I. shift	540,00
on the II. shift	540,00
on the III. shift	670,00

Breaks
for working through a break per team

635,00

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
Minimum charge 1/2 hours

euros
75,00
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. Fees for the use of floating cranes

1 Floating crane - haulage fees / surcharges for use of heavy cargo equipment

For packaging units with a rough weight of over 30,000 kg, floating crane haulage fees or surcharges are charged for the use of heavy cargo equipment. This amounts per hour or part thereof and per floating crane used to

	euros
for rough weights over 30 to 100 to	1000,00
for rough weights over 100 to 200 to	1.800,00
for rough weights of up to 100 for the use of 2 floating cranes	1.800,00
for rough weights over 200 to	on request
for work carried out using equipment outside the realm of BLG - Cargo Logistics	on request
Costs for obtaining floating cranes for work outside the realms of normal operations per hour or part thereof	2.000,00
Stowage costs on the forementioned fees per floating crane and operating hour Operating hours apply from leaving the berth to docking on the berth	160,00

2 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	1.190,00
Saturdays	
I. shift	810,00
II. shift (8 hours)	1.190,00
III. shift (8 hours)	1.730,00
On the eve of national holidays I. shift (6 hours)	920,00
On Sundays and national holidays (8 hour shifts)	
I. shift	1.190,00
II. shift	1.190,00
III. shift	1.730,00

3 Overtime rates

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

On working days Monday to Friday for each additional hour or part thereof	
on the I. shift	275,00
on the II. shift	400,00
on the III. shift	555,00
Saturdays for each additional hour or part thereof	
on the I. shift	400,00
on the II. shift	555,00
on the III. shift	900,00
on the eve of national holidays after 12.00	
up to 1 hour	1.825,00
up to 2 hours	2.645,00
up to 3 hours	3.465,00
On Sundays and national holidays for each additional team and hour or part thereof	
on the I. shift	555,00
on the II. shift	555,00
on the III. shift	900,00
Breaks	
for each break completed per team	635,00

4 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.

euros

On the basis of current wage rates, the fee for waiting times amounts to

420,00

Minimum charge 1/2 hours

per floating crane
and per hour

V. Handling fees

	<i>per</i>	Direct euros	indirect euros
1 Car tyres	<i>cbm</i>	5,10	8,00
* Boats		on request	
2 Containers, ISO - Main move	<i>unit</i>	-	180,00
3 Container,ISO - Gate Charge	<i>unit</i>	-	77,25
* Loading/unloading containers		on request	
4 Vehicles up to 1800 kg	<i>unit</i>	60,00	95,00
5 Vehicles over 1800 kg	<i>to</i>	38,00	56,00
6 Dangerous cargo - see Kl. 2-6/ 8+9	<i>to</i>	26,00	41,30
* Dangerous cargo - see Kl. 1 + 7		on request	
7 Household goods	<i>to</i>	32,00	52,00
8 Wood fibre boards / particle boards / plyw	<i>to</i>	14,00	22,75
9 Sawn timber	<i>to</i>	14,00	22,75
* Logs		on request	
10 Foodstuffs	<i>to</i>	22,00	39,00
Engines / equipment/ parts			
11 up to 5 x measurement	<i>to</i>	20,00	31,00
12 over 5 x measurement	<i>cbm</i>	4,60	6,70
Heavy cargo over 20 tonnes rough weight			
13 up to 100 tonnes rough weight	<i>to</i>	30,00	48,00
14 up to 200 tonnes rough weight	<i>to</i>	36,00	65,00
* NE metals		on request	
15 Oil / fats	<i>to</i>	20,00	33,00
16 Paper in rolls	<i>to</i>	12,20	20,50
17 Steel structures	<i>to</i>	10,00	16,80
18 Steel - wire reels (pre-pressing steel)	<i>to</i>	11,00	19,50
19 Steel/iron in crates (up to 5 tonnes rough weight)	<i>to</i>	9,20	15,10
20 Steel/iron in crates (5-20 tonnes rough weight)	<i>to</i>	10,50	17,00
21 Steel tubes in crates (max. 5 tonnes)	<i>to</i>	9,20	18,50
22 Steel tubes in crates (5-20 tonnes rough weight)	<i>to</i>	11,00	20,00
23 Steel mesh fabric	<i>to</i>	13,00	21,30
24 Sheet metal / band iron / slabs / domes (billets) / wire in rolls (iron wires / tyre wire) / profile steel	<i>to</i>	6,50	10,80
25 Steel pipes, uncoated bundles or loose, up to 5 tonnes per bundle	<i>to</i>	8,30	13,20

26	Steel pipes, uncoated bundles or loose, over 5 tonnes per bundle		10,30	16,20
27	Rail tracks	<i>to</i>	10,00	17,50
*	Rail vehicles		on request	
*	Scrap		on request	
28	Stones, misc	<i>to</i>	16,50	25,50
29	Stones in blocks	<i>to</i>	11,00	19,50
30	Stones/mortar, refractory on palettes	<i>to</i>	10,30	19,00
31	Cement in Bigbags/on palettes	<i>to</i>	11,30	19,20
32	Chemical pulp	<i>to</i>	12,20	20,30
	Goods			
33	up to 5 x measurement	<i>to</i>	21,50	33,20
34	over 5 x measurement	<i>cbm</i>	7,30	11,30

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

2	Minimum fee:	per order <i>Direct</i>	euros	30,00
		<i>indirect</i>	euros	60,00

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	8,50
<i>Vehicles over 1800 kgs</i>	p. to	euros	16,20

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.

VI. 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
1058	Trailers/semi trailers up to 1800 kos	4
1059	Trailers/semi trailers over 1800 kos	5
0025	Components	14. Nov
0028	Flavourings	33+34
0029	Pharmaceutical products	33+34
0011	Caustic soda	33
0039	Exhibition items	33+34
0041	Car tyres	1
0045	Car parts	33+34
0053	Hoop iron	24
0061	Batteries	33
0065	Construction materials	4+5
0064	Cotton	33
0068	Building slabs	33
0069	Steel mesh fabric	23
0072	Containers	14. Nov
0077	Beer	10
0084	Bitumen	15
0101	Boats	Enquire
0105	Slabs of iron	24
0123	Chemical products not listed as dangerous cargo	33+34
0224	Computer electronics	33+34
0182	Empty containers	2+3
1323	Full containers	2+3
0184	Skins	33+34
0191	Iron cable (wire rod, tyre wire)	24
0198	Wire rope/wire strand iron (prepressing steel)	18
0202	Printing products	33+34
0203	Fertilizer	33+34
0207	Railway superstructure parts/tracks/points	33+34
0212	Iron oxide	33
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
0595	Floor covering	33
0298	Animal feed	33
0300	Fork lift trucks	4+5
0316	Fabric	33

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
0319	Plaster	33
0323	Glassware	7
0342	Graphite	33
0360	Rubber goods	33
0362	Cast iron pieces	17
0387	Household goods	7
0401	Fibreboard	8
0409	Honey	10
0440	Cables	14. Nov
0992	Packaged silicon	31
0109	Iron cable (billets)	24
0530	Evaporated milk	10
0529	Canned goods	10
1074	CKD cars	33+34
0554	Synthetic resins	33+34
0567	Plastic waste	33+34
0566	Plastic goods	33+34
0561	Plastic film	33+34
0565	Plastic tubing/fixed	33+34
0993	Agricultural equipment/machinery (not rolling)	33+34
0574	Agricultural equipment (rolling/travelling)	4+5
0579	Foodstuffs	10
0585	Leather goods	33
0601	Cloth	33+34
0604	Magnesium carbonate	30
0622	Engines / parts	14. Nov
0629	Flour	10
0638	Powdered milk	33

0637	Military equipment	33+34
1026	Minerals	33
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
0778	Carbon	33+34
0785	Sand	31
0857	Rails, iron	27
0600	Rail vehicles	Enquire
1138	Marine equipment	33
1185	Sawn timber packaged	9
0633	Scrap	Enquire
0882	Iron welding rods	33
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
0898	Steel grinding balls	19+20
0903	Logs	Enquire
0910	Stones in blocks	29
0908	Stones, other	28
1130	Stones/mortar, refractory on palettes	30
0917	Rockwool	33
0075	Styrofoam	34
0839	Sulphate	33+34
0955	Textiles	33
0961	Clay	33
0972	Peat	33+34

0223	TV hi-fi electronics	33+34
0998	Supporting timbers	33
0999	Packaging material	33+34
1005	Weapons	33+34
1036	Chemical pulp	32
1040	Cellulose	32
1045	Cement	31
1053	Sugar	31

VII. 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 measurer p 1000 kg / day	3,00
	over 5 x measurer p 1000 kg / day	5,00
Open-air storage	p 1000 kg / day	2,10

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
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Storage in the open air	p 1000 kg / month	on request
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Dangerous cargo is not accepted for monthly warehousing

Free warehousing is not granted for monthly warehousing.

4. Containerised warehousing fees

Arrival date does not count, departure date does count.

Free storage period	Export	14 calendar days
	Import	4 calendar days

euros

Over the granted free warehousing period	per TEU/day	25,00
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VIII. 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 30,00	per 1000 kg
for rough weights over 20,000 kg	euros 46,00	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 75,00**

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

Fork lift	up to 9	euros 145,00
Fork lift	up to 16	euros 210,00
Fork lift	over 16 to	euros 265,00
Tractor		euros 200,00
Reach Stacker		euros 310,00
Crane	up to 8	euros 345,00
Crane	up to 24	euros 385,00
Container bridges		euros 580,00

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 of goods

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 25.00 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 19.00 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 completion of a pre-dispatch export customs declaration by the terminal or the personnel at the customs office of Neustadt port a fee of

euros 25.00 per export customs declaration

is incurred.

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 & Co

ab.) Transfer to customs warehouse

euros 50,00 per ATB no.

d.) 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 & Co. KG 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, BREMEN

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 container port with effect from 01.01.2008.

These measures have been approved by Federal Law.

As a result of these changes, future treatment of goods by customs will take place in accordance with the customs-code regulations for a container port. BLG Cargo Logistics GmbH & Co. KG (BLG) has the status of a "certified recipient" and operates a Type A bonding warehouse. Thereby, BLG Cargo acts in principle as a custodian and warehouse 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.

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.

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.). After unloading is complete, BLG confirms the final declaration. With the final summarised declaration, temporary custody of the goods commences.

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 at its facility as warehouse keeper. Here, appropriate non-binding temporary surveillance takes place for 20 days for surface traffic and for 45 days for 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 from 01.01.2008

As already described in point 1, Neustadt Port Bremen has been a container port since 01.01.2008 and is therefore regarded as a domestic facility in terms of VAT. That means that services carried out by BLG Cargo Logistics GmbH & Co. KG will be subject to VAT in the future as they are carried out in Germany. Likewise, with effect from 01.01.2008, the tax exemption regulation of § 4 No. 2 i.V. m § 8 section 1 no. 5 of the VAT act amongst others on the VAT exemption for harbour services in connection with revenues from oceangoing traffic may no longer be applied. This applies to all companies who carry out services which are connected directly with the operation of a port. These services include, among others for instance loading and unloading of oceangoing vessels.

The tax exemption regulation, in accordance with § 4 no. 3 of the VAT law on other services which refers to the services of import, export and transit, cannot be applied by BLG Cargo Logistics. With the application of tax exemption in accordance with § 4 no. 3 of the VAT law, associated copies of the documentary proof, are not checked, as this type of evidence is not accessible to the company.

For the reasons named, BLG Cargo Logistics GmbH & Co. KG only has the capability of calculating VAT on all services which are carried out by BLG Cargo Logistics.

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 VII Warehousing fees

and
1.5 % Port Security Fee for all services