



Note to Suppliers of ZF Friedrichshafen AG on the Invoicing of Tools and Handling of VAT

When supplying tools to ZF Friedrichshafen AG (ZF AG), please be sure to comply with the VAT provisions of the country in which the tool will be used and to secure ZF AG 's VAT refund accordingly.

If the ownership (=economic power of disposition) of a tool is transferred to ZF AG, this constitutes a tool supply from a VAT point of view, even if the tool physically remains at its location.

When invoicing, please comply with the following:

- The physical location of the tool at the time of ownership transfer must be specified (in the national language, where applicable); ideally, this is the tool's country of use.
- The invoice must comply with the formal invoicing provisions of the country where the tool is located at the time of ownership transfer. This includes, among other things:
 - The national VAT must be itemized or a note on tax exemption must be included.
 - In countries outside the Eurozone: The national currency must be specified (if the euro is the invoicing currency, the amounts must also be stated in the national currency, including the daily exchange rate used).
 - If applicable, the invoice must be issued in the respective national language.
 - If applicable, a consecutive number range must be used for invoices from this country.
- Your correct and valid VAT ID must be specified for this country.
- Our correct VAT ID must be specified for this country. (see Annex)

As supplier of ZF AG, consult a tax advisor to clarify your tax obligations in the tool's country of use beforehand and, if needed, register for VAT purposes.

If you are planning to move the tool physically to another place after ownership has transferred to ZF AG, please consult your ZF AG contacts before doing so. Physical relocations, in particular across borders, might trigger VAT reporting obligations for the owner. If ZF AG cannot comply with its reporting obligations because we were not informed (on time) of this relocation, we reserve the right to transfer the penalties to the supplier.

Services for tools (e.g., adaptations, modifications) are subject to different VAT provisions than tool sales and usually follow the reverse charge principle.

In case of any questions concerning VAT on tooling supplies please mail at: VAT@zf.com.



Annex

VAT ID of ZF AG for a transfer of tool ownership (supply)

When tools are ordered whose ownership will be transferred to ZF AG, ZF AG acts with the VAT ID of the country in which the tool is located. This VAT ID must always be stated on the invoice. If ZF AG does not have a VAT ID for this specific country, then ZF's German VAT ID (= VAT ID of its country of domicile) is used for ordering and invoicing. If simplification rules apply in the country where the tool is located, i.e., the tool and the parts manufactured using the tool can be treated as a non-taxable intra-community supply or as a tax-exempt export, please use our German VAT ID. In this case, please ensure beforehand that all requirements are met to apply the simplification rule.

Country in which the tool is located		VAT ID: ZF AG
Denmark	DK	DK37636355
Germany	DE	DE145374190
France	FR	FR13438063802
Italy	IT	IT00169399995
Netherlands	NL	NL802171151B01
Republic of Austria	AT	ATU61612801
Poland	PL	PL5263166781
Romania	RO	RO34890299
Slovakia	SK	SK4120051287
Slovenia	SI	SI68101643
Spain	ES	N0045970A
Czech Republic	CZ	CZ682983821
Hungary	HU	HU30364222
Other EU countries		DE145374190
Third countries		DE145374190
In case of simplification rules (please state on invoice)		DE145374190

Please inform your ZF AG contacts in advance if tools are invoiced that are located in countries in which ZF AG is not (yet) registered and no simplification rule applies. It might be necessary to register ZF AG there for VAT purposes.

VAT ID of ZF AG for services associated with tools

When providing services associated with tools, e.g., tool modifications or adaptations that qualify as services rather than supplies, please always use ZF AG 's German VAT ID: **DE145374190**