

PUBLICATION TAX CLAUSES

Unless otherwise provided, the prices stipulated in the Contract are net of all taxes and duties, and deductions or withholdings of any kind, including VAT or comparable taxes payable under the Contract.

1. If OBS is liable for VAT or any comparable tax, the amount of the tax shall be invoiced to the Customer by OBS and borne by the Customer in addition to the prices agreed in the Contract.

2. Any Tax or withholding on the price payable under the Contract shall be the exclusive responsibility of the Customer and shall be paid to the competent tax authorities by the Customer. Consequently, the net price received by OBS must in all cases be the same as the amount collected in the absence of the aforementioned assessments. The Customer shall send to OBS an original receipt from the competent authority for this payment. When a tax treaty allows for a reduced rate or exemption from withholding, OBS undertakes to provide, as soon as possible and before any payment, all the documents justifying such reduced rate or exemption.

3. As part of the Services and/or sales of Equipment carried out under this Contract, the Customer (i) guarantees to OBS that it is not involved in a scheme aimed at circumventing the applicable laws in terms of VAT (e.g. carousel fraud) and (ii) undertakes to take all reasonable control measures to ensure that the companies with which it is involved are not themselves involved in such a scheme. The Customer undertakes to protect OBS against all costs resulting from the breach of this obligation, including the financial consequences resulting from any tax adjustment in connection with this Contract applied by the competent tax authorities.

4. VAT exemption conditions (subject to the statutory conditions being met)

Prior to invoicing, the Customer shall send to OBS a tax residency certificate issued by the competent authority. If the certificate is issued in a European Union Member State where the Customer is liable for VAT, the Customer shall also provide OBS with its individual identification number and a certificate from the Member State authority vouching for the fact that it is liable for the said tax. If the required documents are not produced, OBS may add VAT to the invoices. If its situation changes in any way during the Contract term, the Customer undertakes to notify OBS so that OBS can invoice the Customer for the VAT due. In any case, the VAT payable under the Contract shall be borne exclusively by the Customer. Where applicable, statutory interest, penalties, and fines paid by OBS shall be added.

5. Permanent establishment of foreign Customers

If the business of the Customer is or come to be based in a country other than the country where OBS is based, the Customer certifies that it does not and will not have a permanent establishment liable for VAT in the country where OBS is established and to which the Provision is supplied. If this declaration becomes inaccurate during the Contract term, the Customer undertakes to notify OBS so that OBS can invoice the Customer for the VAT due. In any case, the VAT payable under the Contract shall be borne exclusively by the Customer. Where applicable, statutory interest, penalties, and fines paid by OBS shall be added.

6. Permanent establishment of French Customers outside mainland France

In the event that the Provisions are rendered for a permanent establishment of the Customer in an overseas department, overseas collectivity or in a foreign country, the VAT regime for these Provisions shall be, upon express, reasoned, and documented request from the Customer and subject to acceptance by OBS, determined according to the territoriality rules that apply between mainland France and the department, collectivity, or country where this permanent establishment is based. If application of these territoriality rules is challenged by the French tax authorities, the VAT payable in mainland France by virtue of the Contract shall be borne by the Customer, in addition to any statutory interest, penalties, or fines paid by OBS where applicable.

END OF TAX CLAUSES