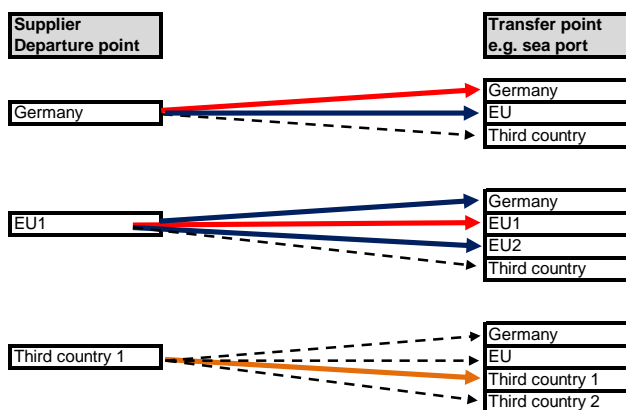


Öffentlich/
Public

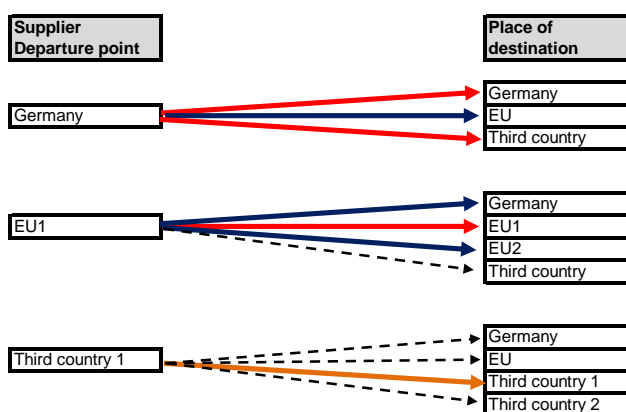
1. Components

MAN Energy Solutions purchases components from a supplier (material purchasing)

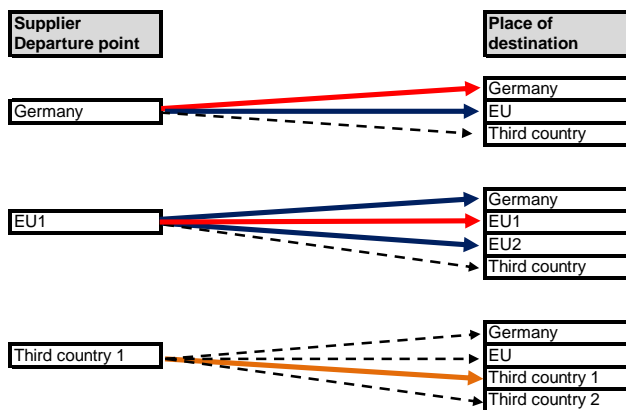
a) Incoterm FOB



b) Incoterms EXW / FCA departure point (MAN ES is responsible for transport of the components to the place of destination)



c) Incoterms CIP / CIF / DAP etc. (supplier is responsible for transport of the components to the place of destination)



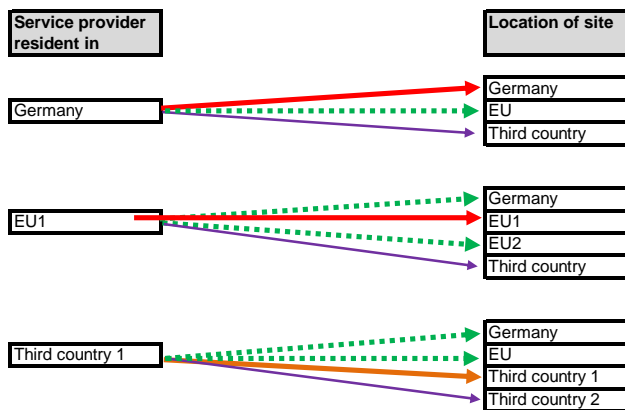
- Supplier's invoice with respective local VAT and showing the respective local VAT ID number
- Supplier's invoice excluding VAT (tax-free intra-Community supply); MAN ES must give the supplier the VAT ID number of the transfer point / country of destination
- Supplier's invoice with respective local VAT
- Supplier's invoice excluding VAT (tax-free export delivery)

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2. Services

MAN Energy Solutions purchases services from a service provider (property service)

N.B.: not manpower services!



- Supplier's invoice with respective local VAT and showing the respective local VAT ID number
- Supplier's invoice excluding VAT (property site decisive; reverse charge); MAN ES must give the service provider the VAT ID number of the site country (exception: if local VAT registration of the service provider in the site country: invoice with respective local VAT)
- Supplier's invoice with respective local VAT
- Supplier's invoice excluding VAT (property site decisive, reverse charge) (exception: if local VAT registration of the service provider in the site country: invoice with respective local VAT)