Terms of Sale for Business Buyers

Esterno Exclusive B.V., trading as Esterno Exclusive Automotive, Rosanderwaard 27, 2904 SK Capelle aan den IJssel, the Netherlands. Chamber of Commerce (KvK) 42012427, VAT NL869284277B01.

These terms apply to every offer, order confirmation, pro forma invoice and sale by Esterno Exclusive B.V. ("Esterno") to a buyer. Esterno only sells to businesses; the buyer buys in the course of its trade or business, not as a consumer. Esterno sends these terms with the first pro forma invoice; the order is only binding once the buyer has confirmed them (signature or written "agreed"). The buyer's purchasing terms do not apply. "In writing" includes e-mail and WhatsApp. Deviations only apply if Esterno has confirmed them in writing.

1. Offers and sale

All offers, including those on the trade page, in groups, by WhatsApp or by e-mail, are non-binding and subject to prior sale. A sale is only concluded by a written order confirmation or pro forma invoice per VIN, stating the price, the delivery terms (ex location or delivered to address), the VAT treatment and the papers included. Esterno sells in its own name; the buyer has no direct agreement with the source.

2. Prices

Prices are in euro and exclusive of VAT, unless stated otherwise. Transport, residual BPM or other costs are only included if the order confirmation says so. Without a transport quote, the price is ex location of the vehicle.

3. Payment

- The buyer pays 100% in advance, within 2 working days of the pro forma invoice, from a business account in its own name to the account of Esterno Exclusive B.V. stated on the pro forma. Esterno only buys after receipt. Payments by third parties are returned.
- If the buyer does not pay on time, the order lapses and the buyer pays the costs Esterno has already incurred. Statutory commercial interest is due on late payments.
- Bank charges and exchange differences on the buyer's side are for the buyer; Esterno receives the full amount in euro.
- Before payment the buyer receives per VIN the damage report from the source (if available), photos, the number of keys and the available papers.
- Esterno never changes its bank account by message. If in doubt, the buyer first calls +31 6 25 53 76 87.

4. Auction vehicles

For a vehicle from an auction or bidding platform, the buyer first agrees a maximum price in writing. Esterno then bids up to that maximum. If Esterno wins, the sale is binding; the buyer pays within 1 working day of the pro forma invoice. If the buyer does not pay, it pays all of Esterno's costs, such as auction fees, penalties and storage charged by the platform and any loss on resale. If Esterno does not win, there is no sale and the buyer pays nothing.

5. Delivery, risk and transport

- Ex location: the buyer collects, or has the vehicle collected, within 5 working days after Esterno reports that it is ready. Risk passes on collection, and at the latest after those 5 working days. Storage costs after that are for the buyer.
- Delivered to address: Esterno arranges transport on the basis of a written transport quote. Risk passes on delivery.
- Delivery times are indicative. Delays at the source or carrier give no right to compensation. If a vehicle definitely cannot be delivered, Esterno refunds the amount paid for that vehicle within 3 working days; Esterno owes nothing more.

6. VAT and papers

- Buyer in the Netherlands: invoice with 21% VAT, or under the margin scheme if stated on the invoice (no deductible VAT).
- Buyer in another EU country, VAT vehicle: 0% VAT as an intra-Community supply, only with a valid VAT number (VIES) in the same name and address as the buyer, and proof that the vehicle arrived in that country. If the buyer collects or arranges transport itself, it provides within 10 days after the end of the month of delivery a signed written statement (date, destination, VIN, name of the person who received the vehicle) and at least two items of evidence, such as the signed CMR and the transport invoice (Art. 45a Implementing Regulation 282/2011). Esterno may then ask for a deposit equal to the Dutch VAT, refunded on receipt of the evidence.
- Buyer in another EU country, margin vehicle: no 0% VAT. The vehicle is supplied under the margin scheme, without separate VAT on the invoice. Exception: a new means of transport (at most 6 months old or at most 6,000 km) is always an intra-Community supply.
- Buyer outside the EU: supply for export, 0% VAT only with proof that the vehicle left the EU (export declaration with MRN and exit confirmation). The vehicle goes directly to the destination. Import, import duties, import taxes and registration there are for the buyer.
- If the evidence is missing, or the VAT number is not valid, Esterno charges the VAT after all, with any penalty and interest of the tax authorities.
- The buyer does not sell or supply the vehicle (directly or indirectly) to Russia, Belarus or any other country or person under EU sanctions.
- Registration, inspection and (residual) registration tax in the buyer's country are for the buyer, unless included in the order confirmation. The papers included are listed in the order confirmation; a CoC only if stated there.

7. Condition and complaints

- Used vehicles are sold in the condition described in the order confirmation and the damage report, with the signs of use that go with their age and mileage. Mileage and data are as provided by the source. Esterno gives no warranty, unless agreed in writing.
- The buyer notes visible damage or missing parts on the CMR or receipt on collection or delivery, with photos, and reports them in writing within 24 hours.
- The buyer reports hidden defects in writing within 48 hours of receipt and before the vehicle has been driven 100 km, with photos or a report. This short period follows from the complaint rules of the sources.
- Esterno submits a complaint to the source and passes on what the source grants. For a justified complaint Esterno chooses between repair, a price adjustment or taking the vehicle back against a refund. Late reports or reports without evidence are not considered.

8. Cancellation by the buyer

- Before Esterno has bought: the buyer pays the costs Esterno has already incurred.
- After purchase or a won bid: Esterno may demand performance, or accept the cancellation against compensation of at least 10% of the price of the vehicles concerned, or the actual damage if higher. Esterno may set this off against what the buyer has already paid.

9. Ownership

The vehicle remains the property of Esterno until the price and all costs (including any VAT deposit) have been paid in full. Papers and keys are only handed over after that.

10. Liability

Esterno's liability is limited to the price of the vehicle concerned. Esterno is not liable for consequential loss, such as loss of profit, downtime or replacement transport. These limitations do not apply in case of intent or deliberate recklessness on the part of Esterno.

11. Force majeure

If Esterno cannot deliver due to force majeure, its obligations are suspended or Esterno may cancel the order free of charge. Force majeure includes non-delivery by the source, transport disruptions, seizure and government measures. Amounts paid are then refunded.

12. Confidentiality and customer protection

Prices, sources and data shared by Esterno are confidential. If Esterno names a source or supplier in writing, the buyer does not buy there directly or indirectly for 24 months without Esterno. This does not apply to public platforms or to sources the buyer can show it already did business with. In case of breach the buyer pays the missed margin per vehicle, with a minimum of EUR 1,000.

13. Law and disputes

Dutch law applies; the UN Convention on Contracts for the International Sale of Goods (CISG) does not apply. Disputes are submitted to the competent court of the District Court of Rotterdam. If a provision is invalid, the others remain in force. In case of differences between translations, the Dutch text prevails.

Agreed for order no. _____

Buyer (company): _____	Esterno Exclusive B.V.
Name: _____	R. Kraaier
Date / place: _____	Date / place: _____
Signature: _____	Signature: _____