

Supplemental Terms and Conditions: MOOG India

MOOG Controls India Private Limited is a 100% Export oriented unit, certain compliances has to be ensured by suppliers to claim Tax/duty benefits. This Supplemental terms and conditions list down these requirements.

1) Suppliers Located outside India:

MOOG Controls India Private Limited is eligible to get import duty exemptions on all imports. Due to this, all items imported are subject to verification by the customs authorities at India port and out site on arrival. Hence Suppliers have to take care that the quantity being shipped always matches to the invoice and packing slip. Also suppliers have to make sure that the number of packages and the weight matches to the Invoices/Packing slips provided.

2) Suppliers Located within India:**a. Excise Duty transactions:**

Based on the economic viability of the Excise duty involved, MOOG Purchasing would issue purchase order indicating willingness to procure items at nil Excise duty. In such cases, Suppliers have to provide a Pro-forma invoice. Based on this Pro-forma invoice, MOOG would then issue a CT3 Form. Based on this form Suppliers have to make a zero Excise duty invoice for MOOG Shipments.

Along with the invoice and the material, supplier should send the duly filled ARE 3A form. If ARE 3A form and the invoice is not sent, MOOG would not reimburse the excise duty involved in this transaction.

b. Intra Sales Tax transactions:

MOOG Controls India Private Limited would like to take the benefit of claiming refund on all local Value Added Tax (VAT). Hence suppliers must show VAT separately on their invoices.

c. Inter Sales Tax transactions:

Based on the economic viability of the Sales tax duty involved, MOOG Purchasing would issue purchase order indicating willingness to claim Sales tax draw back. Moog India will issue Form C, to get the benefit on CST for such transactions. Hence the invoice should be made with applicable lower tax structures.

d. Job work transactions:

Registration: As a part of EOU formalities, all the job work suppliers are to be registered in Customs. For this purpose, suppliers should send the following documents before release of first PO:

- Detailed company profile,
- Copies of KST & CST certificates,
- Letter addressing to “Assistant commissioner of customs, Bangalore” stating their subcontract operation related to Moog India.

Moog will send Form 39(C) & 57F (3) Form along with the material for subcontract. The subcontractor should fill in the required data and send back the same 57F (3) Form after completing the job work.

The supplier’s Form 39(C) should accompany the goods after subcontract work.

- e. **Service tax transactions:** For this transaction, Supplier should provide copy of the registration card issued by Tax authorities’ containing Permanent Account Number before release of the first PO.

In the event the supplier does not want the Service tax to be deducted at source, then the exemption certificate must be accompanied with the invoice.