

## Foxhole Transport & Logistics Centre

Foxhole Industrial Estate,  
Youghal, Co. Cork.

**P36 WV79**

Republic of Ireland

### Terms and Conditions

DRUBC Ltd t/a Foxhole Transport & Logistics Centre

Foxhole Industrial Estate, Foxhole, Youghal, County Cork, Eircode P36 WV79, R.O.I.

Vat No: IE9807561S - SEED No: IEWK000052044 – Company Reg No: IE 505312

**Tel:** + 353 (0) 24 39390/1/2/3/4

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[info@drubc.com](mailto:info@drubc.com) - + 353 (0) 24 39390

These Terms and Conditions apply to both sales to customers and purchases from suppliers and relate to all types of products sold or purchased by DRUBC Ltd at any time, unless varied in writing by the Company and agreed with the supplier or customer beforehand.

Effective start date: 1 March 2026

These conditions supersede any terms and conditions of purchase or sale that the Customer, Supplier, Transporter or any other party may attempt to impose. The purchase, supply and delivery of goods will always be subject to these Terms and Conditions and constitute a binding contract between the Company and the Customer or Supplier (or Transporter, where applicable).

If the Company varies these Terms and Conditions, the variation must be in writing and agreed prior to any delivery or order of goods.

A copy of these Terms and Conditions will normally be included with invoices and may accompany any purchase order or sales order sent by email. A copy is also available on request from the Company's sales team at any time.

The Company reserves the right to vary these Terms and Conditions by giving all Customers, Suppliers and Transporters a minimum of seven days' notice by email and/or first-class post. After this period the variations shall be deemed accepted by all parties and shall apply to all subsequent purchase and sales orders.

### Definitions

"Company" means DRUBC Limited trading as Foxhole Transport & Logistics Centre, whose registered office is at Foxhole Industrial Estate, Foxhole, Youghal, County Cork, Eircode P36 WV79, Republic of Ireland. The Company is a private limited company (registered number IE505312) and operates a government-licensed tax warehouse on the EMCS system (SEED Number: IEWK000052044). It is a licensed wholesale supplier of wines, beers, spirits and other excisable and non-excisable goods.

"Customer" means any individual or organisation purchasing excisable or other goods (including general supermarket products) from the Company, whether on a duty-paid or duty-suspended basis.

"Supplier" means any individual, organisation or under-bond trader that supplies and sells goods (including excisable products) to the Company, whether on a duty-paid or duty-suspended basis.



## Sales to Customers

The cost of delivering all goods to the Customer is borne by the Company and included in the prices charged on the sales invoice.

Ownership and risk in the goods remain with the Company until safe delivery to the Customer's approved tax warehouse (or duty-paid premises) and, in the case of excisable goods under duty suspension, until the Customer (as consignee) has submitted a Report of Receipt (ROR) via the EMCS system confirming that the goods have been accepted, unloaded and checked. At that point the ARC is discharged and the Company's responsibility and ownership end. The goods then become the property of the Customer.

The Customer is solely responsible for paying any and all excise duties, taxes or charges payable on the goods in whatever Member State or third country they become due. Goods supplied on a "duty and VAT paid/charged" basis in the Republic of Ireland will be accompanied by a full duty and VAT invoice/delivery note and a Home Consumption Warrant.

### Best Before Dates (BBD)

Non-perishable foods, soft drinks and alcoholic products supplied to or by the Company shall have a minimum of nine clear months remaining before the expiry date (unless otherwise agreed in writing). BBDs must be noted on the supplier's invoice/delivery note. Goods supplied by the Company to Customers will have a minimum of six months remaining before expiry (unless the Customer expressly agrees to accept shorter-dated stock).

Deliveries to Customers are arranged by the Company via its nominated agents or contractors. The Company will make all reasonable efforts to load and protect the goods. All stocks delivered will be inspected by the driver (or forklift driver/checker) before sealing, and any discrepancies, breakages or shortages must be reported by the Customer to the haulier and the Company within 48 hours of delivery. After this period the goods will be deemed accepted as correct.

### Purchases from Suppliers

The Supplier shall ensure that, for excisable goods sold under duty suspension, the consignor tax warehouse (in which the Supplier is a tenant with a duty-suspended account) arranges and pays for secure transport to the Company's tax warehouse in full compliance with the Excise Movement and Control System (EMCS) and Council Directive (EU) 2020/262. For duty-paid goods the Supplier shall arrange and pay for secure transport to the same destination. In all cases transport, carriage, handling and insurance costs shall be included in the sales price of the goods. Where the Supplier is not the consignor tax warehouse, the Supplier shall ensure the consignor complies with these terms.

Purchase of the goods by the Company shall be on CIP (Carriage and Insurance Paid To) terms (Incoterms® 2020) to the Company's approved tax warehouse at Foxhole Industrial Estate, Foxhole, Youghal, County Cork, Eircode P36 WV79, Republic of Ireland (Excise ID/SEED: IEWK000052044). The Supplier shall solely arrange, contract for and pay for all carriage, handling and insurance to the named place of destination at the Supplier's own risk. The Supplier (or consignor tax warehouse) shall have full responsibility for the goods, including the excise duty guarantee and any liabilities arising during transit, until the goods are unloaded, checked and accepted at the Company's tax warehouse.

The Company shall only accept ownership and responsibility for the goods when:

For excisable goods travelling under duty suspension: the goods have been unloaded and checked at the Company's tax warehouse, verified against the electronic Administrative Document (e-AD), and a Report of Receipt (ROR) has been submitted via EMCS; or

For duty-paid goods: the goods have been unloaded and checked at the Company's tax warehouse and verified as correct by a signed, stamped and dated delivery note.

Until these conditions are met, the Supplier (or consignor tax warehouse) remains fully responsible for the goods. Delivery is only deemed complete upon actual physical delivery to the Company's tax warehouse at the address stated above. Until such delivery the Company takes no legal or other interest in the goods and has no input whatsoever into the delivery arrangements.

The Company reserves the right to reject goods that do not conform to the e-AD (for duty-suspended goods) or delivery documentation (for duty-paid goods). The Supplier shall bear all transport costs associated with the return or disposal of rejected goods.

For excisable goods supplied under duty suspension, the consignor tax warehouse (and, where applicable, the Supplier) remains solely responsible for the excise duty guarantee and any liabilities arising during transit until the ROR is issued via EMCS, in accordance with EU Directive 2020/262 and Irish law. The Company assumes excise responsibility only upon submission of the ROR and receipt of the goods into its tax warehouse.

#### Delivery Requirements

Revenue/Customs and EMCS rules require that alcohol products be delivered immediately and directly to the tax warehouse to which they have been consigned and within the journey times noted on the ARC/e-AD. The Company's internal policy requires that all duty-suspended goods arriving into the Republic of Ireland be physically delivered to the Company's tax warehouse as soon as reasonably practicable and, in any event, within the journey time specified on the e-AD/ARC. The Company's target is delivery within 24 hours of arriving in the R.O.I. ; repeated late deliveries may result in the Company refusing further purchases from that Supplier.

It is a condition of purchase that the Supplier carries out full KYC due-diligence on its nominated transport company (including copies of relevant insurances and licences) and ensures that the transporter is fully conversant with Revenue/Customs regulations and the Company's Terms and Conditions. The goods remain the Supplier's property and responsibility until delivered, unloaded and checked by the Company.

For transits via the Common Travel Area (UK), the Supplier must ensure its haulier is fully compliant with NCTS, MRN, T2 and all other UK Border Force and Irish Revenue requirements (including arranging any necessary duty guarantee at the Supplier's expense).

The Supplier's transport company must inform the Company in writing at least 24 clear hours before delivery to Youghal so that pre-notification can be given to the local Revenue office. Failure to comply may result in the transport having to wait a minimum of 24 hours at the warehouse; any waiting charges shall be the Supplier's sole responsibility.

#### Payment to Suppliers

Unless otherwise agreed in writing on a case-by-case basis, full payment will be made to Suppliers by TT transfer to their nominated account once the goods supplied have been sold by the Company to its customer and payment for those goods has been received in cleared funds by the Company. This payment term forms part of the agreed commercial arrangement and is accepted by the Supplier upon signing these Terms and Conditions. Should the goods not be sold and the Best Before Date expire, the Company will assume the costs of destruction with no further liability to the Supplier.

#### Third-Party and Escrow Payments

The Company will not make third-party payments to Suppliers. The only exception to this are payments to "ESCROW" accounts within the Supplier's tax warehouse facilities, requested by the Supplier and verified as received by the ESCROW holder. The Company does not accept cash payments under any circumstances.

Due Diligence (KYC / EDDEI)

It is a condition of trading that the European Due Diligence Exchange Institute (EDDEI) conducts full due-diligence reports (KYC & DD) on all new and existing Suppliers, Customers, transporters and tax warehouses before any trading relationship commences. The fee charged by EDDEI will normally be payable by the prospective Supplier, Customer, transporter or tax warehouse unless the Company agrees otherwise in writing.

Governing Law

These conditions shall be governed by and construed in accordance with the laws of the Republic of Ireland. The parties submit to the exclusive jurisdiction of the Irish courts, provided that nothing in these conditions shall prevent the enforcement of any court order or award in any other jurisdiction.

Acceptance

DRUBC LTD WILL NOT COMMENCE TRADING UNLESS A SIGNED COPY OF THESE TERMS AND CONDITIONS HAS BEEN RECEIVED.

For the Supplier / Customer:

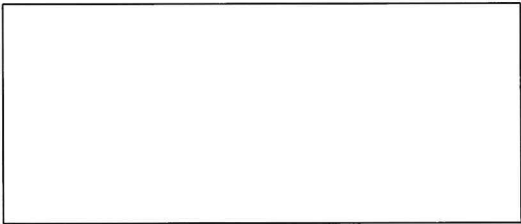
Name of Company: \_\_\_\_\_

Signature: \_\_\_\_\_

Print Name: \_\_\_\_\_

Date: \_\_\_\_\_

Company Stamp to be affixed here



For DRUBC Ltd (Official Use Only):

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Date: \_\_\_\_\_

DRUBC Ltd Stamp to be affixed here.

