

To:

AmiraUSA, LLC Client List

INFORMATION ON PROCEDURES

Excise Tax Requirements

Clients wishing to purchase fuel products from AmiraUSA, LLC are required to complete the business application attached to our website account page [www.amirausa.com](http://www.amirausa.com) which also has excise tax registration requirements. As a taxable fuel registrant we are required to obtain certain IRS documents prior to selling fuel to qualified buyers.

AmiraUSA is registered with 637 registration activity letter "S" which signifies an enterer, position holder, refiner, terminal or through putter of gasoline, diesel fuel (including a diesel-water fuel emission), or kerosene, or industrial user of gasoline as a wholesaler of bulk fuels from our principal refiner, ExxonMobil, to fuel registrants within the bulk transfer/terminal system.

Product and Quantities

Amira USA has a minimum of quantity 250,000 gallons of the following products available for bulk purchase.

1. Gasoline (All grades)
2. Diesels (LSD and ULSD), and
3. Kerosene

Delivery

Delivery will occur within the bulk terminal/transfer system on a buy/sell basis. This can either be by uplift from the refinery or directly from the pipeline.

Product exported is not required to be taxed under IRS regulations but there are certain conditions that must be met prior to a sale occurring, these are:

1. The buyer's principal place of business is not in the United States
2. The sale occurs as the fuel is delivered into a transport vessel with a capacity of at least 20,000 barrels of fuel
3. The seller is a registrant and the exporter of record
4. The fuel is for export
5. Q88 and vessel charter requirements are current and verifiable

### Pricing

Product pricing is based on the PLATTS USGC [pipeline/waterborne] index, on the day before loading.

### Accounts and Contracts Process

Buyers are required to provide the following information:

1. IRS Notification Certificate of Taxable Fuel Registrant  
(<http://amirausa.com/Documents/Model%20certificate%20C%20.pdf>)
2. IRS 637 Letter of Registration or 637 Registration Number for verification on the IRS 637 Amira  
(<http://www.irs.gov/app/exciseTax/>)
3. Amira Business Application  
(<http://amirausa.com/Documents/Application%20for%20a%20Business%20Account.pdf>)

Invoicing is done 36 hours prior to delivery occurring and purchasing pre-approval will be required immediately prior to invoicing occurring.

### Contract Process

1. We come to terms on a deal. (Price, payment terms, etc.)
2. A "New Business Package" is sent to the buyer (1st deal only). Buyer completes the package with your company information (financial/credit information, banking information etc.) and returns it.
3. Amira obtains supply approvals (Supply, Business, and Credit) for the agreed upon deal.
4. Our Contract Specialist sends the buyer contract for approval/execution.
5. Buyer receives product per contract terms, Bill of Lading (BOL)/Invoice sent to Buyer.
6. Amira drafts buyer's bank account. Any bulk deals would be pre-pay/pre-approved or 2 day terms. (Obviously a company's financial status dictates the risk).

The above business process may be amended depending on buyer's situation etc.

Any queries can be forwarded to [info@amirausa.com](mailto:info@amirausa.com)

Adrian Leka, President