

Aalba Dent's Policy concerning the sale of medical devices and the application of the Affordable Care Act 2.3% Medical Device Excise Tax:

Page 1 of 2

1) Dental laboratories in the USA where the device is “sold to” and “shipped to” an address in the USA or its territories:

1.a) Aalba Dent will collect the tax on all sales transactions.

1.b) The invoice for each transaction will contain a line item and dollar amount corresponding to 2.3% of the sale price of the taxable medical devices described as follows; “Affordable Care Act, 2.3% Medical Device Excise Tax”

2) Dealers for retail sales to dental laboratories within the USA or its territories:

2.a) Aalba Dent will collect the tax on all sales transactions.

2.b) The invoice for each transaction will contain a line item and dollar amount corresponding to 2.3% of the sale price of the taxable medical devices described as follows; “Affordable Care Act, 2.3% Medical Device Excise Tax”

3) Dealers/Exporters for resale outside the USA or its territories where the goods are “sold to” a USA based company or individual and “shipped to” a USA address or forwarder:

3.a) Aalba Dent will collect the tax on all sales transactions. A credit will be issued if the conditions of 3.c are fulfilled.

3.b) The invoice for each transaction will contain a line item and dollar amount corresponding to 2.3% of the sale price of the taxable medical devices described as follows; “Affordable Care Act, 2.3% Medical Device Excise Tax”

3.c) A transaction will be classified as exempt and a credit will be issued for the amount of the excise tax if the Dealer/Exporter can provide the following items within forty-five (45) days from the date of invoice;

i. their IRS Excise Tax Registration Number,

ii. proof of export,

iii. and a statement of exemption concerning the transaction.

(It is the buyers' obligation to manage, coordinate and facilitate the production and submission of these documents. Aalba Dent assumes no responsibility or obligation in the matter.)

Aalba Dent's Policy concerning the sale of medical devices and the application of the Affordable Care Act 2.3% Medical Device Excise Tax:

Page 2 of 2

4) International Dealers/Exporters for resale outside the USA or its territories where the goods are "sold to" a non-USA based company or individual and "shipped to" a forwarder not under Aalba Dent's control and direction:

4.a) Aalba Dent will collect the tax on all sales transactions. A credit will be issued if the condition of 4.c are fulfilled.

4.b) The invoice for each transaction will contain a line item and dollar amount corresponding to 2.3% of the sale price of the taxable medical devices described as follows; "Affordable Care Act, 2.3% Medical Device Excise Tax"

4.c) A transaction will be classified as exempt and a credit will be issued for the amount of the excise tax if the International Dealer/Exporter can provide the following item within forty-five (45) days from the date of invoice;

i. proof of export.

(It is the buyers' obligation to manage, coordinate and facilitate the production and submission of this document. Aalba Dent assumes no responsibility or obligation in the matter.)

5) International Dealers/Exporters for resale outside the USA or its territories where the goods are "sold to" a non-USA based company or individual and "shipped to" a forwarder under Aalba Dent's control and direction:

5.a) The sales transaction meets the requirements to be considered exempt from the tax and no tax shall be documented on the invoice.

5.b) Aalba Dent will obtain "proof of export" directly from the forwarder under its control and direction.

