

## DISCOUNT SYSTEM RELATED TO THE USE OF POSTAL SERVICES

1. Mail items, products/services and additional services supported with discounts
  - 1.1. Mail items and products/services supported with discounts (based on the PRODUCT SHEETS of the General Terms and Conditions for Postal Services)
    - a) Universal postal services: domestic letter type mail
      - aa) priority and non-priority letters (postcards, picture postcards);
      - ab) priority and non-priority identified letters (postcards, picture postcards);
      - ac) domestic reply mail service;
      - ad) contractual discount direct mail (k-dm);
      - ae) contractual discount identified direct mail (k-dm);
      - af) official documents.
    - b) <sup>-1</sup>
    - c) Európa+ parcels and international EMS express mail (based on the PRODUCT SHEETS of the General Terms and Conditions for Postal Services).
  - 1.2. Additional services supported with discounts (based on the PRODUCT SHEETS of the General Terms and Conditions for Postal Services)
    - a) Additional services prescribed by law as compulsory services to be provided for universal services
      - aa) registered;
      - ab) insured;
      - ac) advice of delivery.
    - b) <sup>-2</sup>
  - 1.3. For turnover-based discounts not supported by other discounts, the services and additional services taken into account in defining the turnover data of the year preceding the year in question
    - a) Services taken into account in defining the turnover data of the year preceding the year in question for turnover-based discounts: postal services substituting the universal postal service provided under point 4.2.2. of the General Terms and Conditions for Postal Services.
    - b) Additional services taken into account in defining the turnover data of the year preceding the year in question for turnover-based discounts: additional services used for postal services substituting the universal postal service provided under point 4.2.2. of the General Terms and Conditions for Postal Services.
2. Elements of the discount system (discount elements)
  - a) Discount based on turnover
  - b) Key partner discount
  - c) Discount on load
  - d) Discount for the use of a franking machine
  - e) <sup>-3</sup>
  - f) <sup>-4</sup>
  - g) Discount for the Európa+ parcel and international EMS express mail services

<sup>1</sup> Repealed on 30 March 2020.

<sup>2</sup> Repealed on 1 January 2020.

<sup>3</sup> Repealed on 1 July 2020.

<sup>4</sup> Repealed on 30 March 2020.

### 3. General conditions of providing discounts

- 1) Unless this document provides otherwise, the discount system is applied as of 1 January 2021.
- 2) In the event that all the criteria given when defining the discount elements are fully met, the discount elements defined in the discount system are due to the person concluding the contract to use postal services as a sender (hereinafter 'User') by right and thus no separate written contract needs to be concluded with the exception of the discount elements described in points 6.7.
- 3) No discounts will be accounted for the User based on paragraph 1) of point 5 and subpoint c) of paragraph 2) of point 5 if they do not reach HUF 1 000.

### 4. The possibility of combining discounts, the basis of calculating and accounting the discount based on turnover

- 1) The basis of the calculation of the discount is the combined price, not reduced by discounts, of postal products/services described in paragraph a) of point 1.1 and in point 1.2 performed for the User in the current year the fee for which is settled by the User pursuant to the General Terms and Conditions for Postal Services by transfer (i.e. only by payment on credit or payment of postage using a franking machine; hereinafter 'gross turnover'). The discount system does not extend to the payment of postage by postage stamp or payment of postage using prepaid envelopes/postcards.
- 2) Special terms and conditions relating to Users belonging to a company group (hereinafter the whole of the company group referred to as 'Group of Users'):
  - a) The following organisations classified as business associations pursuant to the Act on civil procedure and other organisations (hereinafter 'business associations') may belong to a company group (group of organisations):
    - aa) business associations in which the User has, either directly or indirectly, an ownership share of at least 25%, taking into consideration the actual ownership stakes (via a business association designated in the contract regulating the use of the postal service(s) as a group member), or
    - ab) which use a common lead word in their names referring to the user or another member of the User's company group, and are not independent of the User because under agreements concluded with the members of the company group the User or another member of the User's company group acts as their economic manager (which means that it is entitled to have a substantial and dominant influence on their financial/administrative/economic decisions) provided that the business associations that are part of the given company group and are regarded as such under this paragraph (not including the economic manager) are not classified as a business association under the Civil Code, or
    - ac) whose operating mechanisms, scope of activities and core business activities are basically the same and which, while maintaining their organisational independence, have proprietary rights directly or indirectly in a business association as defined in the Civil Code which is regarded as a User and centrally arranges purchases as well as technical, operational and development affairs of the same nature for the members of the company group in a way that they do not perform such activities by way of business for business associations other than those that are part of the company group, or

- ad) in respect of which the User is classified under the Civil Code as a business association and is entitled to control or co-ordinate the professional or financial/economic activity of any other members of the company group (group of organisations) established for the purposes of performing special tasks as defined in the relevant legislation, or
- ae) which are classified as domestic business associations under the Civil Code in each of which the same natural person or domestic or foreign registered business association not classified as a User has, either directly or indirectly, a share of the ownership of at least 25% taking into account the actual ownership stakes (through a foreign business association or domestic registered business association that is part of the given group).
- b) A further condition of using the discount system is that all business associations stated in the contract regulating the use of the postal service(s) approve the clause forming part of the said contract which supports the fact of belonging to a company group. (Should a business association fail to approve the clause, that particular business association's turnover for the current year will not be included in the turnover of the Group of Users in the year in question.)
- c) The annual gross turnover performed by Users with a company group shall be taken into account as the consolidated gross turnover of the Group of Users.
- d) If the business associations that are part of the Group of Users do not have a turnover that can be shown for the whole of the year preceding the current year, the gross turnover calculated for one year by directly proportioning the turnover shown in the preceding year will be taken into account in respect of the discount elements where the discount rate is significantly influenced by the preceding year's turnover. If the business associations that are part of the Group of Users do not have a turnover that can be shown for each of the 12 closed calendar months preceding the discount element being set, Magyar Posta will, if necessary, use the proportionate turnover where available in the 12 closed calendar months preceding the discount element being set.
- e) The current year's gross turnover generated by a business association can only be taken into account for determining that year's consolidated gross turnover of one company group (group of organisations) at any one time.

## 5. Method of discount accounting

- 1) <sup>5</sup>The discount based on turnover is accounted on the due invoice relating to the period of performance.
- 2) The discount for the use of a franking machine is accounted by correcting the invoice containing the dispatch data of the month in question.
- 2/A) The discount on load and the key partner discount are accounted in one sum on a corrected invoice by 31 January of the year following the year in question (for company groups, separately for each business association that is part of the Group of Users).

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<sup>5</sup> The discount for the use of the electronic posting list repealed on 1 July 2020.

- 3) Accounting if a discount element is terminated during the year
  - a) If a discount element is terminated during the year, Magyar Posta will settle accounts with the User with regard to the terminated discount element within 60 days of the date of its termination.
  - b) If the User does not have a turnover that can be shown for the whole of the year under review due to the termination of the discount elements described under paragraphs a) to c) and g) of point 2 during the year, the rate or amount of the discount shall be calculated on the basis of the gross turnover shown for the same period of the preceding year.
- 4) Special provisions to be applied in the event of the merger of User organisations
  - a) In the case of the merger by acquisition of User organisations, the period of performance described under sub-point a) of paragraph 2) is to be understood with regard to the acquired organisation as the period extending up to the date of the merger by acquisition. After the merger, in calculating the turnover of the successor User, the turnover of the organisation acquired established in accordance with the foregoing up to the merger cannot be taken into account.
  - b) In the case of the merger by acquisition of User organisations, with regard to the acquired organisation, the key partner discount must be accounted for the period extending up to the date of the merger by acquisition. After the merger, in calculating the turnover of the successor User, the turnover of the organisation acquired established in accordance with the foregoing up to the merger cannot be taken into account.
  - c) For the successor User, when establishing the annual turnover in the year prior to the year in question of the postal services taken as the basis for accounting the key partner discount, in addition to the full gross turnover of the successor User in the year prior to the year in question reduced by the amount of the value added tax to be charged if applicable, the full gross turnover of the organisation acquired in the year prior to the year in question, recorded in the same calendar period in the year prior to the year in question as the calendar period following the date of the merger, reduced by the amount of the value added tax to be charged if applicable, must also be taken into account.

## 6. Discount elements

### 6.1. Discount based on turnover

- 1) In the case of entitlement to the discount based on turnover for domestic letter type mail services, the turnover data of the basic services related to mail items listed in paragraph a) of point 1.1 and the additional services listed in point 1.2 will be taken into consideration.
- 2) The discount is due on the weight fees for the services and on the tariff of the additional services used based on the User's or the Group of Users' gross turnover that can be taken into consideration when accounting this discount.
- 3) The rate of the discount based on turnover is set by Magyar Posta in advance (accounted in the year in question but adjusted if necessary after the closure of the year in question) using, as the basis, the turnover data of the 12 closed calendar months preceding the start of the application of the discount element in question. If

the User does not have a turnover that can be shown for each of the 12 closed calendar months preceding the discount element being set, Magyar Posta will set the rate of the discount element in advance on a pro rata basis using the turnover where available in the preceding 12 closed calendar months.

4) As regards the discount based on turnover, if the gross turnover in the given year of the User or Group of Users exceeds the originally set rate of turnover to an extent that enables the User or Group of Users to take advantage of a higher rate of discount, Magyar Posta will transfer to the User or Group of Users the amount of the difference in the discounts subsequently in one sum based on a corrected invoice by 31 January of the following year at the latest. If the gross turnover in the given year of the User or Group of Users does not reach the minimum annual gross turnover set for the discount in question, the User will have to pay the amount of the calculated difference in the discounts subsequently based on a corrected invoice issued by Magyar Posta.

4/A) If the User so instructs explicitly in writing, Magyar Posta – despite the contents of paragraph 3) – will not set the rate of the discount based on turnover in advance for the User. In this case Magyar Posta will transfer the amount of the discount for the User in question in one sum retrospectively by 31 January of the following year at the latest based on a corrective invoice.

5) The rate of the discount is a fixed discount in percentage assigned to the specific turnover band.

Turnover bands (HUF) (annual gross turnover)	Rate of discount (%)
150 000 001 - 250 000 000	1%
250 000 001 - 500 000 000	2%
500 000 001 - 900 000 000	3%
900 000 001 - 1 500 000 000	4%
1 500 000 001 - 2 500 000 000	5%
2 500 000 001 - 3 400 000 000	6%
3 400 000 001 –	7%

## 6.2. Key partner discount

1) The User or the Group of Users is entitled to the key partner discount if the total gross turnover in the current year of the postal services taken as the basis when calculating this discount (hereinafter: postal services taken as the basis) reduced by the amount of any value added tax charged reaches 85% of the total gross turnover of the same postal services generated in the year preceding the year in question reduced by the amount of any value added tax charged.

- 2) The following postal services are taken as the basis:
- a) the basic services used for the mail items listed in Point 1.1 paragraph a) except the official document, and
  - b) the additional services listed in Point 1.2 (if they are not related to an official document) as well as
  - c) the services and additional services specified in Point 1.3.
- 3) The discount is calculated on the basis of the total turnover of the basic services used for the mail items listed in Point 1.1 paragraph a) - except the official document - and the additional services not related to the official document listed in Point 1.2.
- 4) Rate of the discount

Turnover band (HUF) (annual gross turnover based on paragraph 3))	Discount rate
300 000 001 - 400 000 000	1.50%
400 000 001 - 500 000 000	2.25%
500 000 001 - 600 000 000	3.00%
600 000 001 - 700 000 000	3.75%
700 000 001 - 800 000 000	4.50%
800 000 001 - 950 000 000	5.25%
950 000 001 - 1 100 000 000	6.00%
1 100 000 001 - 1 400 000 000	6.75%
1 400 000 001 - 1 800 000 000	7.50%
1 800 000 001 -	8.25%

### 6.3. Discount on load

- 1) When determining the amount of the discount, the turnover data for the year in question of basic services related to the domestic letter type mail items listed in point 1.1 paragraph a), as well as the additional services related to said mail items listed in point 1.2 will be taken into consideration.
- 2) The discount is due on the weight fees for the services listed in paragraph 1) and on the tariff of the additional services used based on the User's gross turnover that can be taken into consideration when accounting this discount.
- 3) The discount on load can be applied to those domestic letter type mail items listed in Point 1.1 paragraph a) which
- a) are posted at the National Logistics Centre, and
  - b) are dispatched with an electronic posting list, and
  - c) are suitable for automated processing, and

- d) have an average weight which does not exceed 12% of the top limit of the lowest weight category – currently 50 grams – of the items dispatched on the same day, and
- e) have a volume – of items dispatched on the same day – which reaches or exceeds 10,000 pieces.
- f) The User must prepare an electronic data supply for the mail items defined in sub-points d) and e) between the 25th day of the month preceding the given month and the 5th day of the given month.

#### 4) Rate of the discount

Turnover band HUF (annual gross turnover)	Discount rate %
below 3 400 000 001	0%
3 400 000 001 – 3 600 000 000	10%
3 600 000 001 – 3 800 000 000	16%
3 800 000 001 – 4 000 000 000	22%
4 000 000 001–	28%

#### 6.4. Discount for the use of a franking machine

- 1) When granting the discount, the turnover data of services for the domestic letter type mail items listed in Point 1.1 paragraph a) and the additional services listed in Point 1.2 will be taken into consideration.
- 2) The discount is calculated on the basis of the total gross turnover of the mail items franked using a franking machine, which is obtained by adding up the weight fee and the tariff of the additional services used.
- 3) The rate of the discount is 2%.
- 4) Discount accounting takes place on the basis of the data appearing in the document certifying dispatch (posting list, dispatch book).

#### 6.5. <sup>-6</sup>

##### 6.5.1 <sup>-7</sup>

##### 6.5.2. <sup>-8</sup>

##### 1) <sup>-9</sup>

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<sup>6</sup> Repealed on 1 July 2020.

<sup>7</sup> Repealed on 1 July 2020.

<sup>8</sup> Repealed on 1 July 2020.

<sup>9</sup> Repealed on 1 July 2020.

2) -<sup>10</sup>

6.6. -<sup>11</sup>

#### 6.7. Discount for the Európa+ parcel and international EMS express mail services

1) If the Európa+ parcel and international EMS express mail services are used regularly, a discount may be granted in a separate written contract. The basis of the discount is the annual net turnover of the Európa+ parcel or international EMS express mail products used by the User as well as the services with additional charge used along with these products, and the discount is applicable to the fees of all Európa+ parcel or international EMS express mail services specified in the General Terms and Conditions for Postal Services.

2) The rate of the discount may range from 1% to 20%. The exact rate of the discount shall be set out in the separate written contract.

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<sup>10</sup> Repealed on 1 January 2020.

<sup>11</sup> Repealed on 30 March 2020.