

- (1) The expenses of the association are covered by membership dues and declaration fees in accordance with the Association Statutes.

Membership dues¹⁾

- (2) Membership dues for **regular members as declaration owners**:

A. Partnerships, companies and other legal entities (excluding trade associations):

Dues category	Annual turnover in EUR	Annual dues in EUR
F.1	up to 1 million	600.00
F.2	up to 5 million	900.00
F.3	up to 10 million	1,200.00
F.4	up to 25 million	1,950.00
F.5	up to 50 million	3,300.00
F.6	up to 100 million	4,500.00
F.7	more than 100 million	5,400.00

Classification into categories F.1 to F.7 is based on the applicant's total turnover during the last complete financial year, not the turnover of the product to be declared.

Dues category K applies for parent companies of corporate groups, according to the provisions of § 3 (2) of the Association Statutes. This category is turnover independent.

K		6,200.00
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B. (Registered) Trade associations as declaration owners:

Dues category	Annual turnover in EUR	Annual dues in EUR
V.1	up to 10 million	1,600.00
V.2	up to 25 million	2,650.00
V.3	up to 50 million	4,400.00
V.4	up to 100 million	5,760.00
V.5	more than 100 million	7,200.00

Classification into categories V.1 to V.5 is based on the total turnover of the association members, not the turnover (membership proceeds + other income) of the applying trade association.

- (3) Membership dues for **associate members as declaration owners**:

(Registered) Trade associations (only)

Dues category	Annual turnover in EUR	Annual dues in EUR
A.1	up to 1 million	1,500.00
A.2	up to 5 million	2,500.00

Classification into categories A.1 to A.2 is based on the total turnover of the applying trade association (membership proceeds + other income).

For (Registered) Trade Associations whose annual turnover exceeds 5 million euros, dues categories V.1 to V.5 are continued. The membership dues are equivalent to three times the rate of the annual membership dues, stipulated in the various dues categories V.1 to V.5.

Members of the trade association receive a 10% discount on the annual membership dues pursuant to (2) if they become regular members of the Institut Bauen und Umwelt e.V.

- (4) Membership dues for **sponsoring members** at least EUR 1,500.00

¹⁾ Membership dues are tax-exempt and invoiced without value-added tax.

- (5) Membership dues shall be paid in advance for the following year. The membership dues for new members are payable upon receipt of the written confirmation of membership from the registered office of Institut Bauen und Umwelt e.V. The membership dues for the first year shall be prorated for the remaining portion of the year.
- (6) The applicant is obligated to report their annual turnover to the association so that the association may assign the applicant to the appropriate dues category. If the management board has any doubts about the information, it may estimate the appropriate dues category and prescribe the membership dues accordingly. If the applicant raises an objection, they must justify a change in dues category with expert opinions by auditors/tax advisers, submission of their VAT notice, or other proof of turnover.
- (7) When membership is terminated with due notice, the membership dues are payable until the end of the following financial year in accordance with the Association Statutes.
- (8) Upon request, the management board is authorised to set lower membership dues for the producers of niche products, SMEs and foreign producers on a case-by-case basis.

Declaration fees ²⁾

Declaration fees comprise a one-time fee per declaration to cover the costs incurred for verification and handling and an annual trade mark use fee beginning on the date the declaration is issued and valid for one year.

- (9) The fees for verification and handling are payable one time per declaration:

1. Verification and handling, first issuance	EUR	2,000.00
2. Verification and handling, EPD revision or updating	EUR	1,250.00

When creating Individualized Model/Template EPDs, Individualized Association EPDs or Tool Based EPDs (Type 1 ³⁾) the reduced amount of EUR 350.00 is charged for issuing an EPD for the first time and EUR 250.00 when an EPD is revised or updated. The declaration owner can request from IBU, an estimate regarding the effort and expenses for updating their EPD, i.e., adapting their EPD to currently valid and binding documents (General Programme Instructions, PCR Guidance Texts, etc.) and normative principles. A handling fee of EUR 450.00 will be charged for this service.

- (10) The annual trade mark use fee is payable for each declaration owner who is a regular or associate member of the association or whose entitlement to participate in the declaration programme of the Institut Bauen und Umwelt e.V. derives from the membership of its parent company or a trade association to which they belong. [see Section 3 No. 2 a) of the Association Statutes]:

for the first valid declaration, from the issue date, annually	EUR	960.00
<i>Volume discount for multiple declarations valid simultaneously:</i>		
for the second declaration, from the issue date, annually	EUR	480.00
for the third declaration, from the issue date, annually	EUR	240.00
for the fourth declaration, from the issue date, annually	EUR	180.00
for each additional one, from the issue date, annually	EUR	120.00

From the 20th EPD onwards, the annual declaration fee for further EPDs is dropped.

For those who own declarations but are not members, after termination of the membership of the related parent company or trade association, and for those who own declarations but who terminate their membership before expiry of their declarations, the annual trade mark use fee for the remaining term of the declaration – insofar as the owner wishes to continue using the trade mark under the provisions of no. 7 of the Trade Mark Usage Statutes – increases to triple the rate listed in the table above, i.e.:

for the first valid declaration, from the issue date, annually	EUR	2,800.00
<i>Volume discount for multiple declarations valid simultaneously:</i>		
for the second declaration, from the issue date, annually	EUR	1,440.00
for the third declaration, from the issue date, annually	EUR	720.00
for the fourth declaration, from the issue date, annually	EUR	540.00

- (11) When a declaration is issued on the basis of software EPD Tools, a one-time fee of EUR 4,000.00 is charged for the verification of the EDP tool (Type 1), or EUR 6,000.00 (Type 2) ³⁾. In general, an EPD Tool is valid for five years. When a Tool owner wants an EPD to be revised or extended, a reduced amount of EUR 2,000.00

²⁾ Net amounts plus VAT

³⁾ Differentiating between Type 1 or Type 2 of the Tool Based EPDs refer to : http://ibu-epd.com/wp-content/uploads/2016/10/Process_of_drawing_up_EPDS.pdf

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(Typ 1) or EUR 3.000,00 (Typ 2) is charged. Annually, it has to be checked if the EPD Tool is appropriately used by the tool owner. Verification and handling fees amount to EUR 2,000.00 p.a.

- (12) Upon request, the management board is authorized to set lower fees for the producers of niche products, SMEs and foreign producers on a case-by-case basis.
- (13) The declaration fees shall be paid in advance.
- (14) Any individual product advisory services and declarations in foreign languages shall be contracted and invoiced separately.