

- (1) In accordance with the Association Statutes the expenses of the association are covered by membership dues and fees for a declaration programme operated by the association as well as other services. The declaration fees are defined in corresponding fee schedules.

## Membership dues<sup>1)</sup>

- (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

<sup>1)</sup> Membership dues are tax-exempt and invoiced without value-added tax.

## Institut Bauen und Umwelt e.V. – Membership Dues Regulation 2020



- (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) For justified exceptions the management board is authorised to set lower membership dues on a case-by-case basis, e.g. for producers of niche products, SMEs and foreign producers.