

三井住友海上火灾保险（中国）有限公司

DUTY & TAX CLAUSE(A)

It is specially understood and agreed that:

(1) This insurance covers Duty & Tax so far as such expenditure is paid actually in case of loss or damage to the insured goods by perils insured against under this policy and is not refundable **only when the Assureds have an insurable interest for such Duty & Tax.**

The Assureds do not need to add the above Duty & Tax amount to the Insured Amount.

(2) Notwithstanding anything contained herein to the contrary, it is specially understood and agreed that this insurance is extend to cover Duty & Tax imposed on the goods insured hereunder, which the Assureds are exempted to pay on the assumption that the Assured shall re-export the goods, however, are not exempted actually due to the damage to the insured goods by perils insured against under this policy.

The above Duty & Tax amount shall be paid to the Assureds who have to pay it actually under Stock & Transit Policy even though the claim amount of property loss or damage is paid under Ocean Marine Policy.

The Assureds do not need to add the above Duty & Tax amount to the Insured Amount.