

## RULE 106 – CHANGE AND TAXES

### Section 1. CHANGE IN CONTAINER TYPE

In the event that delivery is taken in a different container than specified in contract, the Seller's container differentials prevailing on date of change of specifications shall apply in determining the invoice price of a specific delivery against contract.

### Section 2. CHANGE IN OIL TYPE

In the event that Buyer takes delivery of refined oils against a contract written on a "crude basis," the Seller's differentials on refined oils prevailing on date of change of specifications shall apply in determining the invoice price of a specific delivery against contract.

### Section 3. CHANGING UNIT DELIVERY

In the event that contract is drawn on a carload basis for direct shipment from plant, and Buyer elects to take delivery in L.C.L. quantities, the Seller's L.C.L. or warehouse differential over carload on date of specifications shall apply in determining the invoice price of a specific delivery against contract. Any additional transportation costs are for the account of Buyer.

### Section 4. CHANGE IN DELIVERY POINT

If Buyer requests shipment to other points than the delivery point specified in contract, any increase or decrease in Seller's cost is for the account of Buyer.

### Section 5. TAXES

Any taxes now or hereafter imposed by the United States Government or by any taxing body upon the manufacture, sale transportation and/or use of Emu Oil are for the account of Buyer.