

## (1) Customs Duties and Refunds (관세 부담 및 환급 귀속)

All customs duties, tariffs, safeguard measures, retaliatory duties, or similar charges imposed by the United States in connection with the importation of the Products, including any duties imposed pursuant to the International Emergency Economic Powers Act (IEEPA) or similar authorities (collectively, "Duties"), shall be for the economic account of the Buyer.

In the event that any such Duties are subsequently reduced, invalidated, or held unlawful by any governmental authority or court of competent jurisdiction, any and all refunds, rebates, or recoveries of such Duties **shall belong exclusively to the Seller, regardless of which Party is the importer of record.**

## (2) Refund Cooperation (환급 절차 협력 의무)

The Buyer shall, at the Seller's request, promptly file all **protests, post-summary corrections, refund claims, and legal actions** necessary to seek recovery of the Duties, and shall fully cooperate with the Seller in any administrative or judicial proceedings, including providing documentation, declarations, and testimony.

The Buyer shall remit any refunded amounts to the Seller **within ten (10) business days** of receipt.

⇒ protest, PSC, legal action 전부 명시 / 송금 기한 설정

## (3) Security for Refund Obligations (불이행 대비 안전장치)

The Buyer's obligation to remit refunded Duties **shall survive termination of this Agreement.** The Seller may **offset** any refunded Duties against outstanding invoices, or require the Buyer to place such refunded amounts into **escrow** if a dispute arises.

⇒ 계약 종료 후에도 효력 / 상계권 + 에스크로

## (4) Control of Proceedings (소송 통제권)

The Seller shall have the right to control the strategy, selection of counsel, and settlement decisions in connection with any action seeking recovery of Duties.

⇒ 소송을 누가 통제하는지 / 없으면 수입자가 합의하고 돈 안 줄 수도 있음