

Agreement/authorisation to act as Limited Fiscal Representative and as Direct Representative at import and export

The Undersigned gives order to SGS Maco Customs Service Netherlands B.V. to carry out on my behalf, import custom formalities in the Netherlands using Limited Fiscal Representation, on goods that are brought into the European Union (EU) and that are delivered after the customs clearance to myself or to customers in- or outside the EU.

I accept the following obligations:

- I will acquire and/or transfer the cleared goods to customers according to the EU VAT -law.
- I will inform SGS Maco about every VAT-transfer.
- I am informed about the direct or indirect applicability of the Dutch Forwarding Conditions that have been brought to my knowledge.
- I accept liability towards SGS Maco for the correct transfer of VAT.

Direct Representation

The Principal authorises and places orders with the Customs Agency, in conformity with Article 18. par 1 of the Union Customs Code (Regulation 952/2013), against the agreed remuneration, to make the declarations prescribed in the customs legislation -and where possible in other legislation- 'in the name and for the account of' the Principal. This authorisation and the order apply to the shipment of any goods presented by or on behalf of the Principal in whatever way, regardless of the way corresponding records and information are provided to the Customs Agency. This authorisation and the order comprise all acts and communications up to and including the completion of the verification of the declaration and those in connection with the issue of the communication of the amount of the customs debt.

Furthermore, the Principal authorises and commissions the Customs Agency to:

- Submit requests for repayment/remission as well as to submit written objections relating to data incorrectly stated in the declaration compared to the information supplied when the order was placed;
- To proceed, at the request of the Principal, to submit request for repayment/remission as well as to submit written objections, because incorrect information was supplied when the order was placed;
- To submit written objections in relation to corrections up to the completion of the verification of the declaration;
- Handle the financial aspects of the requests and objections etc. which are mentioned above.

Separate, case-by-case agreements are required for making/submitted other requests, written objections and lodging appeals.

Article 1. General conditions

1.1 Unless otherwise agreed, the relation between the parties is governed by the Dutch Forwarding Conditions, with the inclusion of the Arbitration Clause. The most recent version of the Dutch Forwarding Conditions at the moment at which the acts/activities are performed, is applicable.

1.2 Unless otherwise agreed, the Direct Representative shall, if this serves the interests of the Principal, on the basis of the information known to the Direct Representative, be present at the taking of samples and the examination of the goods.

1.3 The Direct Representative is entitled to refuse to perform acts and activities ensuing from this agreement/authorisation, providing he/it communicates this as soon as possible.

Article 2. Obligations of the parties

2.1 The Principal is obliged to provide the Direct Representative with all required records, information and data necessary for the execution of this agreement (also for each individual shipment/transaction), which may be required on the basis of the applicable rules and regulations and the present agreement.

2.2 In order to submit a correct customs declaration the Direct Representative must require from the Principal the required records, information and data, the relevance of which must be reasonably known to him/it.

2.3 The Direct Representative will make such declarations on the basis of the above data.

Article 3. Provision of security / payment of duties and taxes

3.1 Unless otherwise agreed, use will be made of the facilities of the Direct Representative in order to provide security and ensure payment of duties, other charges and taxes to the Customs Authorities.

Article 4. Obligation to keep records

4.1 On the basis of the license to submit an electronic declaration to the Customs Authorities issued to him /it, the Direct Representative is obliged to keep records and keep the (original) documents and records pertaining to each declaration. The Principal is obliged to keep a copy of the documents and records provided by him/it for the same period of time.

4.2 Subject to Article 4.1, the Principal is under a statutory obligation to keep all data relating to the declaration, the records and other data in connection with the transaction on file insofar as these pertain to the declaration.

Article 5. Duration and termination of the agreement / authorisation

5.1 This agreement/authorisation applies also retrospectively from 1st January 2024 for unlimited time. The agreement/authorisation may be cancelled/revoked in due observance without any delay.

5.2 Cancellation/revocation is to be effected by registered letter.

5.3 The provisions under this agreement/authorisation continue to apply also after cancellation/revocation, where relevant in connection with fulfilment of obligations imposed in the name of government.

5.4 The Direct Representative is entitled to keep the present authorisation also after revocation for the purposes of possible controls in the name of the government.