



## Agreement and authorisation to act as Indirect Representative

Article 1. The parties named under A) and B) declare that they have agreed as follows:

- 1.1 The Principal authorises and instructs the Indirect Representative, for the agreed remuneration, to make the declarations prescribed in the customs legislation –and other tax legislation– ‘in its own name but on behalf of’ the Principal. This authorisation and instruction apply to the consignments of goods presented by/on behalf of the Principal and the supplied data, for which consignment(s) the Principal has provided the Indirect Representative with the records / information. This authorisation and instruction 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. The Principal agrees to the use of electronic communication by the Indirect Representative.
- 1.2 The Principal also authorises the Indirect Representative, at its expense and risk, and instructs the Indirect Representative to:
  - submit requests, including but not limited to requests for repayment / remission etc.;
  - sign Certificates of Origin, which are presented to the Chamber of Commerce.
- 1.3 The Principal irrevocably agrees that in the case of requests for repayment / remission, duties will be repaid indirectly into the bank account of the Indirect Representative.
- 1.4 In connection with the authorisation, the Principal is obliged at the first request of the Indirect Representative to (again) provide the Indirect Representative with a proof of the company's existence, its current place of business and names of the person(s) authorised to lawfully represent the company (by means of a current extract from the company's entry in the Trade Register). The Principal guarantees that it will inform the Indirect Representative in writing of any changes in address, communication, representation, authorisation etc. within no more than two working days.

Article 2. General conditions

- 2.1 The Principal declares and guarantees that it will act in accordance with the checklist attached as Annex A. The said checklist is an integral part of the agreements between the parties.

Article 3. Obligations of the parties

- 3.1 The Indirect Representative is under an obligation to keep records and must keep the documents and records pertaining to each declaration, which were needed for the work performed by the Indirect Representative and required by the rules and regulations.
- 3.2 The Principal is obliged at the first request to immediately provide the Indirect Representative with all the records, information and data that are deemed relevant by the Indirect Representative, which may be required on the basis of, among other things, the applicable rules and regulations and this agreement.
- 3.3 In the context of the Indirect Representatives activities, the Principal guarantees that it has all the relevant documents, information and records for the activities to be performed by the Indirect Representative.
- 3.4 The Indirect Representative may at any time engage third parties, whether or not related (group) companies, at the expense and risk of the Principal for the purpose of carrying out an order. In doing this, the Indirect Representative will exercise due care.



Article 4. Liability

- 4.1 The Principal shall be liable towards to the Indirect Representative for any financial damages, unless these financial damages were caused by negligence attributable to the Indirect Representative. These financial damages will include, but not be limited to, customs duties, taxes and fines imposed by any government authorities.
- 4.2 In the event that the Indirect Representative receives an after-claim from a government authority in connection with this agreement, the Principal agrees to transfer the amount due into the bank account of the Indirect Representative within 10 days after receipt of such after-claim.
- 4.3 The Principal shall at all times be obliged to indemnify the Indirect representative, within 24 hours after a request to do so, for any amounts to be levied or additionally demanded (or intended to be) by any authority in connection with this agreement, as well as any related fines imposed upon the Indirect Representative. The Principal shall also reimburse the said amounts to the Indirect Representative if a Third Party brought in by the Indirect Representative demands payment for the said amounts within the framework of the agreement.

Article 5. Duration and cancellation / revocation of the agreement / authorisation

- 5.1 This agreement / authorisation is entered into / applies for a period of three years, effective immediately (unless an earlier declaration has been made by the Principal) and then renewed silently every year. The agreement / authorisation can only be terminated with due observance of a notice period of one month and by means of a registered letter or bailiff's notification. If and insofar as the Principal supplies incorrect information, fails to fulfil its obligations, or is declared bankrupt or otherwise runs into financial difficulties, the Indirect Representative is entitled to terminate this agreement with immediate effect.
- 5.2 The provisions under this agreement / authorisation will continue to apply also after cancellation / revocation of the agreement / authorisation, where relevant in connection with fulfilment of obligations imposed by the government.



## Annex A) Checklist of information and documents required for Indirect Representation

The Principal must supply the Indirect Representative with all the required records, information and data correctly and in due time (prior to the moment at which a declaration is submitted). The checklist below has been compiled to indicate what information and documents must generally be made available to the Indirect Representative. If the declaration has already been made and the Principal possesses records, information and data other than those supplied or listed in the declaration, the Principal guarantees that it will inform the Indirect Representative within no more than two working days.

### A. General

- Current extract from the company's entry in the Trade Register
- Name and address details of the Importer / Consignee and its VAT identification number<sup>1</sup>

### B. Documents, information and records required for each declaration

- Copy of the invoice / value declaration
- Transport document(s) (such as B/L and/or CMR)
- Certificates of Origin / Provenance and other certificates (such as health certificates)
- Licences / authorisations (such as import licences, authorisation for 'customs procedure with an economic impact', special uses, exemption from import duties and/or from other import taxes)

### C. Other information

The Principal guarantees that at the first request of the Indirect Representative it will immediately supply requested documents, including but not limited to the following:

- Packing list(s)
- Product specifications
- Copy of purchase contract. If there is no purchase contract, then written declaration that a relevant purchase contract does not exist.

### D. Data required for the purpose of submitting a declaration

The following information and records can be required from the Principal:

#### In relation to the consignment:

- Incoterms 2020
- Container number
- Mode of transport at the border and inland mode of transport
- Country of dispatch / export and country of origin
- Location of the goods
- Binding Tariff Information required, where present
- Binding Origin Information, where present
- Description(s) of the goods and/or commodity code(s)
- Packaging unit, packages
- Makes and numbers
- Gross weight and nett weight (for each commodity code)

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<sup>1</sup> If this is not the same as the Principal.



For the purpose of determining the customs value I (based on the transaction value):

- Cost of delivery to the place of entry, taking account of transport, loading and handling charges associated with the transport, and insurance
- Cost of delivery after arrival
- Charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the importation
- Other costs included in the price (interest, charges for the right to reproduce, buying commissions, storage costs incurred in the country of entry and costs of safekeeping, quota charges and 'sales' tax)
- Customs duties, excises and taxes payable in the country of entry upon importation / transit / sale and already included in the price (for example, in the case of DDP)

For the purpose of determining the customs value II (based on the transaction value):

The Principal guarantees that at the first request of the Indirect Representative it will immediately supply requested information, including but not limited to the following:

- whether multiple sales have taken place, indicating that the goods are destined for the country of entry
- whether the buyer and seller are related (subsidiary, shareholdings etc.)
- whether an invoice inspection has taken place (date and outcome)
- discounts on the price, which are certain at the time of importation
- costs that are incurred by the buyer but are not included in the purchase price, such as
  - commissions (except buying commissions)
  - brokerage fee
  - containers and packing
- goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the imported goods
- royalties and licence fees that the buyer must pay, either directly or indirectly, as a condition of the sale
- part of the proceeds for the seller from a subsequent sale
- whether the sale is subject to an arrangement by which part of the proceeds of the subsequent resale, disposal or use of the imported goods will accrue directly or indirectly to the seller

## **E. Export Control Clause**

The Principal shall comply with all laws and regulations of the United Kingdom and the United States controlling the export of certain commodities, services and/or technical data, including without limitation all Export Administration Regulations of the United States Department of Commerce, as well the British laws and regulations on Export Controlled products and/or technical data (also known as strategic goods), including but not limited to, Military and Dual-Use goods. Among other things, these laws and regulations prohibit or require a license for the export of certain types of commodities, services and/or technical data to specified countries. The Principal hereby gives written assurance that it will comply with all the aforementioned laws and regulations applicable, that it bears sole responsibility for any violation of such laws and regulations by itself, and that it will indemnify, defend, and hold Gaston Schul harmless for the consequences of any such violation.

## **F. Other**

If the Principal possesses information of relevance or of possible relevance to the declaration, the Principal guarantees that it will inform the Indirect Representative about this in writing before the declaration is submitted.

Although this checklist has been compiled with care, the above description should not be regarded as an exhaustive list.