

Instruction completing agreement Indirect Representation

1. **Read** agreement and annexes carefully.
2. **Complete** Importer / Exporter information on page 1.
3. **Sign** by Importer / Exporter on page 5 by authorized person.
4. **Add copy** of passport from under signer.
5. Add copy layout of **Chamber of Commerce** to show the signatory is authorized.
6. Answer the following questions.

a. Email address importer/exporter

b. Website importer/exporter

c. Founding year of company

d. Undersigner is director since

7. **Sent page 1 to 5** including this one original signed to:

CS Belgium BVBA,
Londonstraat 8,
2312 Hoogstraten,
Belgium

Agreement/order/mandate to act as indirect representative

Dotted lines indicate that further details must be provided.

**The Undersigned,
The Principal / the party indirectly represented**

Company Name

Address

Postal Code,

Place

Country

Chamber of Commerce

Registration no.*

VAT-Id no*

EORI no*

Passport no.*

The Forwarding Company / Direct Representative

Company Name: CS Belgium BVBA

Address: Londonstraat 8

Postal Code, Place : -2321 Hoogstraten, Belgium

*where applicable

The parties declare to have agreed as follows:

The Principal (indirectly represented party) gives order/mandate with the Forwarding Company (indirect representative), in conformity with Article 5, par. 2, second dash of the Community Customs Code (Regulation no. 2913/92/EEC), against the agreed remuneration, to make the declarations prescribed in the customs legislation -and where possible in other legislation- 'in his own name but on behalf of' the Principal. This order/mandate applies to the shipment of goods presented by/on behalf of the Principal, for which the Principal has provided the Forwarding Company with the records/information. This order/mandate comprises 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 Forwarding Company, as far as the Forwarding Company considers that necessary/useful, to:

- also in the name of the Principal (indirectly represented party) to submit requests for repayment/remission as well as to submit written objections or other remedies at law relating to the customs declarations the Forwarding Company has made in his own name but on behalf of the Principal. It can – for example – be useful to seek a legal remedy against a decision in time in the name of the Forwarding Company as well as the Principal, because in case of indirect representation both parties can be considered customs debtor and are jointly and severally liable for a customs debt towards the customs authorities. It is explicitly agreed between the parties that the Forwarding Company will never be obliged to seek a remedy (in time) in the name of the Principal as well. The Principal itself/himself is and will remain fully responsible for seeking recourse in time and safeguarding any time periods/limits.

In connection with the order/mandate (and the abovementioned authorisation), the Principal is obliged to hand over to the Forwarding Company proof of the existence of the company, its current place of business and names of the person(s) authorised to lawfully represent the company, such as a recent excerpt of the company's entry into the Trade Register of the Chamber of Commerce or a statement by the company to serve as evidence of the authority of the person issuing the authorisation. If the Principal is a private individual, that person must hand over a copy of his passport/identity card.

Article 1. GENERAL CONDITIONS

- 1.1 Unless otherwise agreed, the relation between the parties is governed by the Dutch Forwarding Conditions¹, with exclusion 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 The following annexes form part of this agreement:
 - annex a) The Dutch Forwarding Conditions.
 - annex b) The 'information and documents required' checklist.
 - Annex c) General terms and conditions of Customs Support.
- 1.3 Unless otherwise agreed, the Indirect Representative shall, if this serves the interests of the Principal, on the basis of the information known to the Indirect Representative, be present at the taking of samples and the examination of the goods.²
- 1.4 The Indirect Representative is entitled to refuse to perform acts and activities ensuing from this agreement/order, providing he/it communicates this as soon as possible.

Article 2. OBLIGATIONS OF THE PARTIES

- 2.1 The Principal is obliged to provide the Indirect 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 Indirect 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 Indirect 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 Indirect Representative in order to provide security and ensure payment of the principal duties, other charges and taxes owed to the Customs Authorities. Notwithstanding the right to receive payment and to receive security from the Principal to which the Indirect Representative is entitled on the basis of this agreement/order, the general terms and conditions of Customs Support and the Dutch Forwarding Conditions of the FENEX, in case a concrete declaration, at least a series of similar/comparable declarations, gives rise to that the Indirect Representative can demand from the Principal that the Principal issues sufficient security towards the Indirect Representative in advance for the amount that might become payable by the Indirect Representative to the customs authorities.

Article 4. OBLIGATION TO KEEP RECORDS

- 4.1 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.³
- 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.³

¹ The Dutch Forwarding Conditions, deposited by FENEX at the Registry of the District Courts of Amsterdam, Arnhem, Breda and Rotterdam on the 1st of July 2004, may also be consulted at www.fenex.nl under 'downloads'.

² It is advisable that the parties examine whether entering into further agreements is desirable in connection with the nature of the products, and so on.

³ To be kept for a period of 7 years from the date at which customs control was completed.

Article 5. DURATION AND TERMINATION/REVOCAION OF THE AGREEMENT/ORDER/MANDATE

- 5.1 This agreement/order/mandate is entered into/applies for an indeterminate period of time, effective as of the date of signing this agreement. The agreement/order/mandate may be cancelled/revoked in due observance of a term of one month.
- 5.2 Cancellation/revocation is to be effected by registered letter.
- 5.3 The provisions under this agreement/order/mandate continue to apply also after cancellation/revocation, where relevant in connection with fulfilment of obligations imposed in the name of government.
- 5.4 The Indirect Representative is entitled to keep the present agreement/order/mandate also after revocation for the purposes of possible controls in the name of the government.

Article 6. THIRD PARTIES

6.1 The Forwarding Company is entitled to have this agreement/order/mandate performed by the following third party:

Company Name: Not applicable
Address: Not applicable
Postal Code, Place: Not applicable

6.2 The third party referred to above may invoke the Dutch Forwarding Conditions.

6.3 The required records, information, and data, with the inclusion of this authorisation, must be made available to the third party referred to above.

The Principal, lawfully represented by:

Full Name _____
Position _____
Date and _____ Place _____
Signature _____
(and Company Stamp)

Forwarding Company, represented by:

Full Name _____
Position _____
Date and _____ Place _____
Signature _____
(and Company Stamp): _____

Annex A

DUTCH FORWARDING CONDITIONS GENERAL CONDITIONS OF THE FENEX

(Netherlands Association for Forwarding and Logistics) deposited at the Registry of the District Courts at Amsterdam, Arnhem, Breda and Rotterdam on 1 July 2004

Applicability

Article 1.

1. These general conditions shall apply to any form of service which the forwarder shall perform. Within the framework of these general conditions the term forwarder must not be understood exclusively to mean the forwarder as contemplated in Book 8 of the Dutch Civil Code. The party ordering the forwarder to carry out operations and activities shall be considered the forwarder's principal, regardless of the agreed mode of payment.
2. With respect to the operations and activities, such as those of shipbrokers, stevedores, carriers, insurance agents, warehousing and superintending firms etc. which are carried out by the forwarder, the conditions customary in the particular trade, or conditions stipulated to be applicable, shall also be applicable.
3. The forwarder may at any time declare applicable provisions from the conditions stipulated by third parties with whom he has made contracts for the purpose of carrying out the orders given to him.
4. The forwarder may have his orders and/or the work connected therewith carried out by third parties or the servants of third parties. In so far as such third parties or their servants bear statutory liability towards the forwarder's principal, it is stipulated on their behalf that in doing the work for which the forwarder employs them they shall be regarded as solely in the employ of the forwarders. All the provisions (inter alia) regarding non-liability and limitation of liability and also regarding indemnification of the forwarder as described herein shall apply to such persons.
5. Instructions for delivery C.O.D., against banker's draft etc., shall be deemed to be forwarding work.

Contracts

Article 2.

1. All quotations made by the forwarder shall be without any obligation on his part.
2. All prices quoted and agreed shall be based on the rates, wages, costs incidental to social security and/or other provisions of law, freight and exchange rates applying at the time of quotation or contract. © Copyright FENEX, 2004 2-10 All rights reserved. These conditions, or parts thereof, may not be reproduced, copied or published in any form or by any means without the written permission of FENEX, The Netherlands.

3. Upon any change in any or more of these factors the quoted or agreed prices shall likewise be altered in accordance therewith and retroactively to the time such change occurred. The forwarder must be able to prove the change(s).

Article 3.

1. If the forwarder charges all-in or fixed rates, as the case may be, these rates shall be deemed to include all costs that in the normal procedure of handling the order are for the account of the forwarder.
2. Unless provided otherwise, all-in or fixed rates shall not include at any rate: duties, taxes and levies, consular and attestation fees, cost of preparing bank guarantees and insurance premiums.
3. For work of a special nature, unusual job or work requiring a special amount of time or effort, an additional reasonable amount may at all times be charged.

Article 4.

1. In the event of loading and/or unloading time being inadequate - regardless of the cause thereof - all costs resulting therefrom, such as demurrage, etc., shall be borne by the principal, even when the forwarder has accepted the bill of lading and/or charter party from which the additional costs arise without protestation.
2. Expenses of an exceptional nature and higher wages arising whenever carriers by virtue of any provision in the shipping documents load or unload goods in the evening, at night, on Saturdays or on Sundays or public holidays, shall not be included in the agreed prices, unless specifically stipulated. Any such costs shall therefore be refunded by the principal to the forwarder.

Article 5.

1. Insurance of any kind shall be arranged only upon specific instructions in writing at the principal's expense and risk. The risks to be covered shall be clearly stated. A mere statement of the value is not enough.
2. If the forwarder has taken out any insurance in his own name he shall be bound - if so requested - only to transfer his claims against the insurer to his principal.
3. The forwarder shall not be responsible as regards the choice of the insurer and the latter's solvency.
4. When the forwarder uses derricks and any other such equipment for carrying out his orders he shall be entitled to take out insurance at his principal's expense to cover the forwarder's risk arising through the use of such equipment.

Article 6.

1. Unless agreed otherwise in writing, the supplying to the forwarder of data required for customs formalities shall imply an order to perform such formalities.

Performance of the contract**Article 7.**

1. If the principal has not given any specific instructions with his order, the mode and route of transport shall be at the forwarder's option and the forwarder may at all times accept the documents customarily used by the firms with which he contracts for the purpose of carrying out his orders.

Article 8.

1. The principal shall ensure that the goods are tendered at the agreed place and time.
2. The principal shall ensure that the documents required for receipt and for despatch, as well as the instructions, are in the forwarder's possession in proper time.
3. The forwarder shall not be obliged but shall be entitled to investigate whether the specifications stated to him are correct and complete.
4. In the absence of documents, the forwarder shall not be obliged to receive against a guarantee. Should the forwarder furnish a guarantee, he shall be saved harmless by his principal from and against all the consequences thereof.

Article 9.

1. All operations such as inspecting, sampling, taring, tallying, weighing, measuring etc., and receiving goods subject to appraisal by a court-appointed expert shall take place only on the principal's specific instructions and upon reimbursement of the costs thereof.
2. Nevertheless, the forwarder shall be entitled, but not obliged, on his own authority and at his principal's expense and risk to take all such action as he deems necessary in the principal's interest.
3. The forwarder shall not act as an expert. He shall in no way be liable for any notification of the state, nature or quality of the goods; nor shall he be under any obligation to ensure that the shipped goods correspond with the samples.

Article 10.

1. The addition of the word “approximately” shall allow the principal the freedom to supply 2.5% more or less.

Liability**Article 11.**

1. All operations and activities shall be at the principal’s expense and risk.
2. Without prejudice to the provisions of Article 16, the forwarder shall not be liable for any damage whatsoever, unless the principal shall prove that the damage has been caused by fault or negligence on the part of the forwarder or the latter’s servants.
3. The forwarder’s liability shall in all cases be limited to 10,000 SDR per occurrence or series of occurrences with one and the same cause of damage, on the understanding that in the event of damaging, loss of value or loss of the goods comprised in the order, the liability shall be limited to 4 SDR per kilogram damaged or lost gross weight, the maximum being 4,000 SDR per consignment.
4. The loss to be indemnified by the forwarder shall never exceed the invoice value of the goods, to be proved by the principal, in default whereof the market value - to be proved by the principal - at the time when the damage has occurred shall apply. The forwarder shall not be liable for lost profit, consequential loss, and pain and suffering.
5. If during the execution of the order damage occurs for which the forwarder is not liable, the forwarder shall make efforts to recover the principal’s damage from the party that is liable for the damage.
6. The forwarder shall be entitled to charge to the principal the costs incidental thereto. If so requested, the forwarder shall waive in his principal’s favour his claims against third parties engaged by him for the purpose of carrying out the order.
7. The principal shall be liable towards the forwarder for any damage as a consequence of the (nature of the) goods and the packaging thereof, the incorrectness, inaccuracy or incompleteness of instructions and data, the failure to tender the goods or not doing so in time at the agreed place and time, as well as the failure to supply -- or to do so in time -- documents and/or instructions, and fault or negligence in general on the part of the principal and the latter’s servants and third parties called in or engaged by him.
8. The principal shall indemnify the forwarder against third-party claims connected with the damage referred to in the foregoing paragraph, such third parties including servants of both the forwarder and the principal.

9. Even where all-in or fixed rates, as the case may be, have been agreed, the forwarder, who is not a carrier, shall be liable under the present conditions and not as a carrier.

Article 12.

1. To be regarded as force majeure are all circumstances which the forwarder could not reasonably avoid and the consequences of which the forwarder could not reasonably prevent.

Article 13.

1. In the event of force majeure, the contract shall remain in force; the forwarder's obligations shall, however, be suspended for the duration of the event of force majeure.
2. All additional costs caused by force majeure, such as carriage and storage charges, warehouse or yard rentals, demurrage for vessels or trucks, insurance, removal, etc., shall be borne by the principal and shall be paid to the forwarder at the forwarder's initial request.

Article 14.

1. The mere statement by the principal of a time for delivery shall not be binding upon the forwarder.
2. The forwarder does not guarantee arrival times, unless agreed otherwise in writing.

Article 15.

1. If the carriers refuse to sign for number or weight of pieces or items etc., the forwarder shall not be liable for the consequences thereof.

Imperative law**Article 16.**

1. If the goods are not delivered without delay at the place of destination in the state in which they were tendered, the forwarder, in so far as he has carried out a contract of transport himself which he was to conclude with a third party, is obliged to notify this forthwith to the principal who has notified him of the damage.
2. If the forwarder fails to make notification as referred to in the first paragraph and if as a result thereof he has not been called upon as a carrier in time, he shall, in addition to being liable for payment of the further damage sustained by the principal as a result thereof, be liable to pay compensation equal to the damages he would have had to pay, if he had been called upon as a carrier in time.

3. If the goods are not delivered without delay at the place of destination in the state in which they were tendered, the forwarder, in so far as he has not carried out a contract of transport himself which he was to conclude with a third party, is obliged to inform the principal forthwith which contracts of transport he has entered into to fulfil his obligation. He is also obliged to put at the disposal of the principal all documents in his possession or which he can reasonably supply, at any rate in so far as they may be used to claim damages sustained.
4. As from the point of time at which he informs the forwarder unequivocally that he wishes to exercise such rights and powers, the principal shall obtain as against the party with whom the forwarder has conducted business the rights and powers to which he would have been entitled if as a shipper he had concluded the contract himself. He shall be free to take legal action in this matter if he submits a statement to be issued by the forwarder - or in case the forwarder has gone into compulsory liquidation, by the forwarder's liquidator - that between him and the forwarder with respect to the goods a contract for the carriage thereof was concluded.
5. If the forwarder fails to comply with an obligation as referred to in the third paragraph, he shall, in addition to being liable for payment of the further damage sustained by the principal as a result thereof, be liable to pay compensation equal to the damages which the principal would have received from him if he himself had carried out the contract concluded by him, less the damages which the principal may have received from the carrier.

Payment

Article 17.

1. The principal shall pay to the forwarder the agreed remuneration and other resulting costs, freights, duties, etc., ensuing from the contract and/or these conditions, upon arrival or despatch of goods which are being received or forwarded respectively. The risk of exchange rate fluctuations shall be borne by the principal. The agreed remuneration and other resulting costs, freights, rights, etc., ensuing from the contract and/or these conditions, shall also be due if in the performance of the contract damage has occurred.
2. If, in contravention of paragraph 1 of this article, the forwarder allows deferred payment, the forwarder shall be entitled to make an additional credit limit charge.
3. If the principal does not pay the amount due immediately upon notice to that effect or, as the case may be, after lapse of the term of deferred payment, the forwarder shall be entitled to charge the legal interest in conformity with Articles 6:119 or 6:119a Dutch Civil Code.
4. In the event of cancellation or dissolution of the contract, all claims of the forwarder, with the inclusion of future claims, shall become due and payable forthwith and in full. All claims shall be due and payable forthwith and in full in any case, if:

- the principal is involuntarily wound up, the principal applies for suspension of payment or otherwise loses the unrestricted disposition over his assets;
 - the principal offers a settlement to his creditors, is in default of fulfilling any financial obligation owed to the forwarder, ceases to trade or - where the principal is a legal entity or a corporate body - if the legal entity or the corporate body is dissolved.
5. The principal shall be reason of the forwarding contract and upon demand by the forwarder provide security in the form of a bond with sureties for any amount for which the principal is or may be indebted to the forwarder. The principal is also so obliged where he already has to provide or has provided security in the form of a bond with sureties in connection with the amount owed.
 6. The forwarder shall not be obliged out of his own means to provide security in the form of a bond with sureties for the payment of freight, duties, levies, taxes and/or other costs should the same be demanded. All the consequences of non-compliance or of failure to comply forthwith with a demand to provide security in the form of a bond with sureties shall be borne by the principal. If the forwarder has provided security in the form of a bond with sureties out of his own means, he may demand that the principal pay the amount for which security has been provided security in the form of a bond with sureties.
 7. The principal shall at all times be obliged to indemnify the forwarder for any amounts to be levied or additionally demanded by any authority in connection with the order, as well as any related fines imposed upon the forwarder. The principal shall also reimburse the said amounts to the forwarder if a third party called in by the forwarder demands payment within the framework of the forwarding contract.
 8. The principal shall at all times indemnify the forwarder for any amounts as well as for all additional costs that may be claimed or additionally claimed from the forwarder in connection with the order as a result of incorrectly charged freight rates and costs.
 9. The principal shall not be entitled to apply any set-off in respect of sums charged by the forwarder to the principal under any contract existing between them.

Article 18.

1. Cash payments shall be deemed in the first place to have been made on account of non-preferential debts, regardless of whether any other instructions were given at the time of payment.
2. If legal proceedings or other means are resorted to in the event of overdue payment, the amount of the indebtedness shall be increased by 10% for clerical expenses, while the legal and other costs shall be borne by the principal up to the amount paid by or due from the forwarder.

Article 19.

1. With respect to all claims he has or may at any time have against the principal and/or the owner, the forwarder shall have a pledge and a lien on all goods, documents and moneys which he holds or will hold in his possession whatever the reason and the purpose thereof may be, as against any party requiring their delivery. If the goods are forwarded on, the forwarder shall be entitled to collect the sum due on subsequent delivery or draw a bill therefor with the shipping documents annexed.
2. The forwarder may also exercise the rights granted to him in paragraph 1 for that which the principal was owing to him with respect to previous orders.
3. The forwarder is also authorized to exercise the rights granted to him by virtue of paragraph 1 for any amount(s) payable by way of delivery C.O.D. in respect of the goods.
4. Failing payment of the amount due the security shall be sold as provided by statute or - if so agreed - by private sale.

Final provisions**Article 20.**

1. No legal or arbitration proceedings shall be taken against third parties by the forwarder unless he states his readiness to take the same at the principal's request and expense.

Article 21.

1. Without prejudice to the provisions of paragraph 5 of this Article, all claims shall be barred by the mere lapse of a period of nine months.
2. All claims against the forwarder shall be barred by the mere lapse of a period of eighteen months.
3. The terms mentioned in paragraphs 1 and 2 shall commence on the day following the day on which the claim has become due and payable or the day following the day on which the prejudiced party had knowledge of the loss. Without prejudice to the preceding provisions, the said terms shall commence on the day following the day of delivery with respect to claims regarding damage to, decrease in value or loss of the goods. The day of delivery shall be understood to be the day on which the goods are delivered from the means of transport or, if they have not been delivered, the day on which they should have been delivered.
4. In case any public authority or third parties as referred to in paragraph 7 of Article 17 claim payment from the forwarder, the term mentioned in paragraph 1 of this Article shall commence on the first of the following days:

- the day following the day on which payment is claimed from the forwarder by any public authority or third party;
 - the day following the day on which the forwarder has settled the claim existing against him.
If the forwarder or a third party called in by the forwarder as referred to in Article 17, par. 7 has submitted an administrative objection and/or lodged an administrative appeal, the period specified in paragraph 1 shall commence on the day following the day on which the decision on the administrative objection and/or the administrative appeal has become final.
5. If after the term of prescription a third party claims payment of the amount due and payable by either parties, a new term of prescription - of three months - commences, unless the situation referred to in paragraph 4 of this

Article occurs.

Article 22.

1. All contracts to which the present conditions apply shall be governed by Dutch law.
2. The place for settlement and adjustment of damage shall be that where the forwarder's business is situated.

Disputes

Article 23.

1. All disputes which may arise between the forwarder and the other party shall be decided by three arbitrators to the exclusion of the ordinary courts of law, and their decision shall be final. A dispute shall exist whenever any of the parties declares this to be so. Without prejudice to the provisions of the preceding paragraph the forwarder shall be at liberty to bring before the competent Dutch court in the forwarder's place of business claims for sums of money due [and] payable, the indebtedness of which has not been disputed in writing by the opposing party within four weeks after the invoice date. In the event of urgent claims, the forwarder shall equally be at liberty to institute interim relief proceedings (kort geding) before the competent Dutch court in the forwarder's place of business.
2. One arbitrator shall be appointed by the Chairman or the Vice-Chairman of the FENEX; the second shall be appointed by the Dean of the Bar Association of the district in which the aforesaid forwarder has registered office; the third shall be appointed by mutual agreement between the two arbitrators so appointed.
3. The Chairman of the FENEX shall appoint as such an expert on forwarding questions; the Dean of the Bar Association shall be asked to appoint a member of the legal profession; the third arbitrator shall preferably be an expert on the trade and industry in which the forwarder's opposite party is engaged.

4. The party desirous of having the dispute determined shall inform the Secretariat of the FENEX hereof by registered letter or fax letter, giving a brief description of the dispute and of his claim and at the same time remitting the amount of administrative costs to be determined by the Board of the FENEX, due as a compensation for the administrative work of the FENEX in an arbitration case. A case shall be considered to be pending on the day of receipt of the said registered letter or fax letter by the Secretariat of the FENEX.
5. After receipt of the above-mentioned application for arbitration the Secretariat of the FENEX shall as soon as possible acknowledge receipt thereof and send a copy of the application to the other party, to the Chairman of the FENEX, to the Dean of the Bar Association, with a request to each of the latter two to appoint an arbitrator and to notify the FENEX Secretariat of the name and address of the person appointed. Upon receipt of such notification the FENEX Secretariat shall as soon as possible notify the persons concerned of their appointment, send each of them a copy of the application for arbitration and a copy of these general conditions and request each of them to appoint a third arbitrator and notify the FENEX Secretariat of the person so appointed. Upon receipt hereof the FENEX Secretariat shall forthwith notify the third arbitrator of his appointment, at the same time sending him a copy of the application for arbitration and a copy of these general conditions. The FENEX Secretariat shall also notify both parties as to who have been appointed arbitrators.
6. If all three arbitrators have not been appointed within two months of the application for arbitration having being lodged all of them shall be appointed by the President of the District Court within whose jurisdiction the forwarder's business is situated upon the application of whichever party shall first make the same.
7. The person appointed by the Dean shall act as Chairman of the arbitration board. If the arbitrators are appointed by the President of the District Court, the arbitrators shall themselves decide who is to function as chairman. The place of arbitration shall be the place where the chairman of the arbitrators is established. The arbitrators shall make their award as good men in equity, subject to their liability to observe the applicable imperative legal stipulations. Where applicable, they shall also apply the provisions of the international transport treaties, among which, inter alia, the Convention on the Contract for the International Carriage of Goods by Road (CMR). The arbitrators shall determine the procedure of the arbitration, subject to the parties being given opportunity to put forward their cases in writing and to elucidate the same orally.
8. The arbitrators shall continue in office until the final award. They shall deposit their award at the Registry of the District Court within the district of which the seat of the arbitration is situated, while a copy thereof shall be sent to each of the parties and to the FENEX Secretariat. The arbitrators may require the Plaintiff or both parties to deposit a sum beforehand in respect of the arbitration costs; during the proceedings they may require an additional amount to be deposited. If, within three weeks of the relevant request, the deposit required by the arbitrators of the plaintiff has not been paid in, it shall be deemed to have withdrawn the arbitration. In their award the arbitrators shall order which of the two parties shall bear the costs of arbitration or what proportion thereof each party shall bear. These costs shall comprise the arbitrators' fees and disbursements, the amount of administrative costs paid to the FENEX with the application and the costs incurred by the parties in so far as the arbitrators deem the same to be reasonably necessary. The sums due to the arbitrators shall to the extent possible be taken from the amounts deposited.

Article 24.

1. These general conditions may be cited as the “Dutch Forwarding Conditions”.
In case the English translation differs from the Dutch text, the latter will prevail.

FENEX, Netherlands Association for Forwarding and Logistics
Seattleweg 7, Building 3, Portnumber 2801, 3195 ND Pernis-Rt
P.O. Box 54200, 3008 JE Rotterdam, The Netherlands

ANNEX B

CHECKLIST: INDIRECT REPRESENTATION INFORMATION AND DOCUMENTS REQUIRED

The Principal shall supply the Indirect Representative with the required records, information and data correctly and timely (prior to the moment at which a declaration is submitted). The checklist below has been composed to indicate what information and documents must be made available in general to the Indirect Representative. If the declaration has been made and the Principal possesses records, information and data other than those supplied or listed in the declaration, he/it shall inform the Forwarding Company of this as soon as possible.

GENERAL

- A recent excerpt of the entry of the company in the Trade Register (registration of the company and the signature authority)
- Name, address, place of residence of the Importer / Addressee and its VAT-Id no⁴

DOCUMENTS AND RECORDS REQUIRED

- Invoice / statement of value
- (copy of) the Transport Document (e.g. B/L or CMR)
- Certificates of Origin/Provenance (depending on legislation)
- Other certificates (depending on legislation, such as health certificates)
- (copy of) Licenses (depending on legislation, such as import licenses, customs procedures with an economic impact license, particular destinations, exemption of customs import duties and/or other import taxes)

The Indirect Representative is entitled to request the Principal to supply the following records:

- Packing list(s)
- Product specifications
- A copy of the contract of sale

DATA REQUIRED FOR THE PURPOSE OF SUBMITTING A DECLARATION

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

In relation to the shipment:

- Delivery terms (Incoterms 2010)
- 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 or Binding Origin Information, where present
- Description(s) of the goods and/or Commodity code
- Packaging unit, packages
- Marks and numbers
- Gross mass and Net mass (for each Commodity code)

⁴ If that person/entity is not the principal as well.

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

- Costs of delivery to the point of entry, taking into account transport, costs of loading and handling and related to transport and insurance
- Costs of delivery subsequent to arrival in the EU (point of entry)
- Charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation
- Other charges included in the price (interest, duplication fees, buyer's commissions, storage costs incurred in the EU and costs of safekeeping, quota costs and 'sales' tax)
- Customs duties and taxes payable in the Community upon importation/sale in the EU, already included in the price (such as DDP)

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

The following information, where applicable, must be disclosed to the Indirect Representative, if:

- there is no contract of sale relating to 'goods sold for export to the customs territory of the EU'
- several sales have taken place indicating that the goods are destined for the EU
- the seller receives part of the proceeds from a subsequent sale
- the seller and the buyer are in any way related (subsidiary, shareholdings, and so on)
- invoice inspection has taken place (date and outcome)
- there are discounts as to price, which are certain at the moment of importation
- the following costs are for the account of the buyer, but are not included in the purchase price
 - commissions (with the exception of buyer's commissions)
 - brokerage fee
 - containers and packing
- goods and services supplied by the buyer are free of charge or at reduced cost for use in connection with the production and sale of the imported goods
- the buyer has to pay royalties and licensing fees, either directly or indirectly, as a condition of the sale
- the sale is subject to an arrangement by which part of the proceeds of the subsequent resale, disposal or use of the imported goods either directly or indirectly is for the benefit of the seller

OTHER INFORMATION

If the Principal already possesses information of relevance or of possible relevance to the declaration, the Indirect Representative must be informed of this. Examples are:

- relevant information in relating to legislation/regulation in the field of safety, health, economy, environment.

Although this list has been carefully composed, the above description is not to be viewed as an exhaustive listing

Annex C

GENERAL TERMS AND CONDITIONS OF CUSTOMS SUPPORT

General terms and condition of the private companies with limited liability Customs Support International B.V.(24294906), Customs Support Holland B.V.(24297076), Customs Support Import B.V.(24179956), Customs Support Export B.V.(34076014), Customs Support NCTS B.V.(24252173), Customs Support Fiscal B.V.(20033123), Customs Support Excise B.V.(51827166) and Customs Support Personnel B.V. (246397) established at [3165 AA] Rotterdam - Albrandswaard at the address no. 11-19 Willem Barentzstraat, the company incorporated under Germany law CDS Deutschland GmbH (HRB 114853) established at [21147] Hamburg at the address no. 10 Heykenaukamp and CS Belgium BVBA established [2321] Hoogstraten, Belgium at the address Londonstraat 8 (company number 0834398750), hereinafter to be referred to as 'Customs Support'.

APPLICABILITY

These general conditions apply to all agreements between Customs Support and her clients and to all kinds of services which Customs Support carries out for her clients, regardless of the nature of the services, work or juristic actions assigned to her. The applicability of the general terms and conditions used by clients is explicitly rejected. Once the client has contracted Customs Support on the basis of these general terms and conditions, he therewith accepts the terms and conditions with regard to all future contractual relations with Customs Support.

REFERRAL TO EXPEDITION CONDITIONS FENEX

In addition to these general terms and conditions, also the Dutch Expedition Conditions of FENEX, latest version are applicable, with the exception of the arbitration clause included in those conditions as well as the article in which reference is made (on) to certain different branch conditions with regard to (specific) other activities.

LIABILITY

All operations and activities are carried out at the expense and risk of client. Customs Support disclaims any and all liability for damage, which has not yet been arranged in the Dutch Expedition conditions, except if and in as far such damage would be the result of intentional acts or deliberate recklessness of Customs Support or its executive staff, to be proven by client. Should Customs Support receive a claim from clients on a non-contractual basis, then she has no further liability than the one she would have on the basis of the contract.

SPECIFIC STIPULATIONS

The following applies in particular:

- whenever Customs Support acts as direct representative, indirect representative or as (restricted) fiscal representative, client will have the obligation to sign and submit a power of attorney direct representation respectively an agreement for services/mandate indirect representation or a power of attorney (restricted) fiscal representation respectively and to provide all documents and information to Customs Support so that Customs Support shall be able to check whether the power of attorney/agreement for services/mandate is correct and complete;
- client is fully responsible and liable with regard to the completeness, correctness and accuracy of all documents and (electronic) information needed or to be used with regard to the commission or the execution of

the representation as well as timely requesting and providing all such documents and information, among which explicitly included possible import, transit or export permits;

- assigning goods to the Combined Classification shall be the full responsibility of client;
- Customs Support – with the exception of specific instructions and additional payment - is not obliged to provide information to client about the possible applicability of tariff preferences, exemptions, (temporary or final) anti-dumping rights, specific destinations, tariff quota and similar measures and/or non-fiscal regulations;
- Customs Support has no obligation to check whether those goods or the use of such goods result into a breach of intellectual ownership and other rights pertaining to third parties;
- Operation of interfaces to be connected to electronic (tax declaration) systems of Customs support will be on the account and risk of client;

THIRD-PARTY CLAUSE

After client has accepted the stipulation made by Customs Support, the latter has the right to appeal on behalf of her employees, non –subordinate assisting staff, managers, shareholders and their employees to the agreement between client and Customs Control and to the general conditions which form part thereof.

TERM OF PAYMENT

The term of payment will be agreed upon separately and laid down in writing. When exceeding this period, client will be legally in neglect. For the payment schedule Customs Support refers to article 17 of the Dutch Expedition conditions of FENEX.

(COLLECTION)INTEREST

Clients explicitly authorize Customs Support to object and/or appeal on their behalf against invitations for payment and/or other decisions and/or requests to pay back/remissions as well as to receive possible reimbursements on the basis of such procedures. The (collection) interest paid on the amounts to be received by Customs Support shall not be refunded to client and Customs Support shall be fully entitled to this amount.

TERM OF FORFEITURE

In as far as the Dutch Expedition conditions of FEMEX do not already contain a limitation period or term of forfeiture, all legal claims against Customs Support will end by the mere lapse of one year. This period starts on the day on which the claim became due and payable or on the day on which the injured party took cognizance of the damage.

APPLICABLE LAW AND JURISDICTION

The Dutch law exclusively applies to the legal relation between client and Customs Support and shall also apply to the question about the applicability and validity of these general terms and conditions.

In first instance, the court of Rotterdam is to be informed about all disputes which might arise between Customs Support and her clients, this notwithstanding the arbitral stipulation included in article 23 of the Dutch Expedition conditions. In the case that Customs Support is the defendant, this jurisdiction clause will be exclusive. In addition Customs Support will always be authorized to summon client to a court in a different jurisdiction than the one which normally would be the competent court.