



GENERAL TERMS AND CONDITIONS

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General terms and conditions of the private companies with limited liability Customs Support Group 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), Phimex Douane Expeditie B.V. (29041177), D.T.S. Customs B.V. (30168779), Freshport B.V. (34185555), European Customs Support B.V. (20117622), Customs Clearance Moerdijk B.V. (20082994), Pompa B.V. (34073895), Debovat B.V. (51131781), Arbo Grensservice B.V. (09060314), the company in accordance with German law CSD Deutschland GmbH (HRB 114853) and CS Belgium BVBA (company registration 0834.398.750), each company hereinafter to be referred to as 'Customs Support'.

APPLICABILITY

These general terms and conditions apply to all agreements between Customs Support and its principals and in respect of all services rendered by Customs Support for its principals, regardless of the nature of the services, the activities or legal acts it is instructed to perform. The applicability of any general terms and conditions in use by the principals is herewith explicitly rejected. Once the principal has contracted Customs Support on the basis of these general terms and conditions, he shall thereby accept applicability of these general terms and conditions with regard to all future contractual relations with Customs Support.

INCORPORATION BY REFERENCE OF DUTCH FORWARDING CONDITIONS In addition to these general terms and conditions, also the Dutch Forwarding Conditions published by FENEX, latest version as amended from time to time are applicable, with the exception of the arbitration clause included in those conditions and furthermore with the exclusion of the article which by reference renders applicable other sector related conditions with regard to (specific) other activities.

LIABILITY

All operations and activities are carried out for the risk and account of the principal. Any and all liability of Customs Support in respect of damage, which is not covered or provided for in the Dutch Forwarding Conditions, shall be excluded, except if and to the extent that the principal proves such damage to have been caused by wilful misconduct or gross negligence on the part of Customs Support itself or of its executive management. Should Customs Support be presented with a claim by the principal in tort, i.e. on a non-contractual basis, then it shall carry no further liability than it would have on the basis of the contract. The principal shall indemnify Customs Support in respect of all third party claims exceeding any limitations of liability as set out either in the Dutch Forwarding Conditions or in these general terms and conditions.

SPECIFIC CONDITIONS

The following applies in particular:

- If Customs Support acts as direct representative, indirect representative or as a (limited) fiscal representative, the principal shall have the obligation to sign and provide Customs Support with a power of attorney for direct representation, an agreement/instruction for indirect representation, or as may be required a power of attorney for (limited) fiscal representation respectively and furthermore to provide all documents and information to Customs Support so that Customs Support shall be able to check whether the power of attorney/agreement/instruction is correct and complete;
- The principal consents with Customs Support processing and retaining his personal data and information required for the purpose of performing the services;
- The principal shall be fully responsible and fully liable with regard to the completeness, correctness and accuracy of all documents and (electronic) information needed or to be applied with regard to the performance or execution of the services, as well as for requesting and providing all such documents and information in good time, among which explicitly included documents and information in respect of possible import, transit or export permits and rulings with regard to binding information in respect of tariff or origin;
- the classification of goods in accordance with the Combined Nomenclature shall be the full responsibility of the principal;
- Customs Support – save for when specific instructions and additional payment is agreed - shall have no obligation to provide information to the principal in respect of any possibly applicable tariff preferences, exemptions, (provisional or final) anti-dumping duties, anti-subsidy duties, registrations in respect thereof, end use licenses, tariff quota and similar measures and/or non-fiscal regulations;
- Customs Support shall have no obligation to verify whether the goods or the use of such goods may result in infringement of intellectual property rights and/or any other rights pertaining to third parties;
- The proper operation and functionality of interfaces to be connected to electronic (tax declaration) systems of Customs support shall be for the risk and account of the principal;

SUBCONTRACTING AND SUBSTITUTION

Each of the Customs Support group companies set out above shall have the right to subcontract the performance of any services and/or any associated activities for principals to other Customs Support group companies or to third parties. They shall furthermore be free to pass on the authorisations or powers of attorneys issued by principals to other Customs Support group companies or to third parties.

THIRD-PARTY CLAUSE

For the benefit of its employees, subcontractors, directors, shareholders and each of their employees, Customs Support by way of this clause, which clause the principal accepts, enables them to invoke the terms of contract between the principal and Customs Support, as well as any general terms and conditions rendered applicable therein.

TERM OF PAYMENT

The term of payment will be agreed upon separately and laid down in writing. If the agreed term of payment is exceeded, the principal will automatically be in default. The payment terms referred to in article 17 of the Dutch Forwarding Conditions are referred to by Customs Support and shall apply.

PROCEDURES, REPAYMENT AND INTEREST

The principal explicitly authorizes Customs Support to file review and/or appeal on his behalf against assessments of duties and/or taxes and/or any other levies and/or requests for (re)payment/remissions as well as to receive any reimbursements on the basis of such procedures. The (collection) interest paid on the amounts to be reimbursed to Customs Support shall not be refunded to the principal and Customs Support shall be fully entitled to this amount.

PERIOD OF LIMITATION

To the extent that the Dutch Forwarding Conditions do not already provide for a limitation period or term of forfeiture, all claims against Customs Support shall become extinct by the mere lapse of one year. This period starts on the day following the day upon which the claim became due for payment and payable or on the day on which the injured party became aware of the damage.

APPLICABLE LAW AND JURISDICTION

Dutch law shall exclusively apply to the legal relationship between the principal and Customs Support and shall equally apply to the issue of whether these general terms and conditions' applicability and validity.

The court of Rotterdam shall have jurisdiction in first instance in respect of any disputes which might arise between Customs Support and the principal, setting aside the arbitration clause of the Dutch Forwarding Conditions. If Customs Support is the defendant, jurisdiction as provided in this clause shall be exclusive. Customs Support shall furthermore have the right to issue proceedings against the principal before any court in any country having jurisdiction on the basis on the laws of such country.