

Agreement/Authorization to act as Fiscal Representative with a limited license

The Undersigned (hereinafter: the “**Principal**”) herewith instructs and authorizes Customs Support Group B.V. and any of its affiliates¹ (hereinafter jointly and severally: the “**LFR**”), to carry out the operations and activities, prescribed pursuant to the applicable legislation and regulations within the LFR’s jurisdiction (i.e. Belgium, Germany or The Netherlands) in all matters pertaining to value added tax in respect of the import of goods and the subsequent delivery of consignments of goods declared by or on behalf of the Principal for free circulation, or of consignments of goods addressed to the Principal (hereinafter: the “**Agreement/ Authorisation**”). The Principal hereby confirms to be a foreign enterprise without a permanent establishment within the LFR’s jurisdiction. The LFR hereby confirms acceptance of the instruction and authorisation to act as fiscal representative with a limited license on behalf of the Principal. The LFR shall at all times be entitled to refuse operations and activities in specific instances. LFR shall inform Principal accordingly, stating the reasons for refusal.

This Agreement/ Authorisation sets out the framework of terms and conditions subject to which the operations and activities shall be carried out by the LFR as per separate instructions. The Principal is obliged to provide the data and documents described in the document 'required information and documents per transaction' on the download page (hyperlink). Furthermore, to the extent that this Agreement/ Authorisation shall prevail in case of any discrepancy, the performance of the Customs Formalities shall be subject to the following terms and conditions which are available for printing and downloading via www.customssupport.com/downloads:

Depending on where the LFR’s entity instructed by the Principal is established:

- Belgium: the [Belgian Forwarding Conditions](#), Belgian law to apply and the tribunals of Antwerp, Belgium, to have exclusive jurisdiction in the first instance.
- Germany: the [Dutch Forwarding Conditions, General Conditions of FENEX \(2018\)](#), German law to apply and the Courts of Hamburg, Germany, to have exclusive jurisdiction in the first instance.
- The Netherlands, or any other location: the [Dutch Forwarding Conditions, General Conditions of FENEX \(2018\)](#), Dutch law to apply and the Court of Rotterdam, the Netherlands, to have exclusive jurisdiction in the first instance.

By signing this Agreement/ Authorisation the Principal irrevocably confirms that the terms and conditions rendered applicable above have been made properly available to the Principal. All operations and activities, shall be carried out by the LFR on behalf and for the risk of the Principal.

We also like to refer to [Appendix B](#), which describes the information and documents required for each transaction from the fiscal representative.

The LFR shall carry out the following operations and activities on behalf of/for the benefit of the Principal:

- a) Periodical VAT declaration under the VAT identification number allocated to the LFR.
- b) Monthly report of intra-Community supplies.
- c) Monthly report CBS / Intrastat.

With regard to the import declaration of goods and the subsequent delivery of consignments of goods, the LFR shall, on the basis of the information and data supplied by the Principal, required pursuant to the relevant regulations in that jurisdiction, whenever possible, apply the zero rate tariff. If there is any doubt on the part of the LFR on whether the application of the zero rate tariff or transfer of VAT is legally allowed, the LFR shall be entitled to file a declaration or amend a declaration, applying the national VAT tariff.

The LFR shall have the right to suspend operations and activities until the Principal shall meet his obligations ensuing from this Agreement/ Authorisation. The LFR shall have the right to offset any payments/refunds by the (tax) authorities of whatever nature accruing to the Principal in the case that Principal shall not meet his obligations ensuing from this Agreement/ Authorisation. The LFR shall retain

¹ As listed on <https://www.customssupport.com>



the right and shall be entitled, but not be obliged, to negotiate with the (tax) authorities concerning (supplementary) tax levies, imposed fines, interests due and/or other costs.

The Principal shall provide the LFR in good time, for each individual transaction/consignment, with all required documents and (electronic) information and data, required pursuant to the relevant regulations in that jurisdiction and which are necessary to carry out the operations and activities. The Principal warrants that all documents and (electronic) information required shall be provided in good time and shall be complete and correct.

The Principal shall indemnify and hold harmless the LFR against claims by third parties in connection with any failure on the part of the Principal and his agents and subcontractors to meet any obligations that may exist under this Agreement/ Authorisation and/or relevant general conditions, including the provision, within good time, of the correct VAT identification numbers and correct and complete documents and information.

The Principal shall be obliged to pay to the LFR the agreed remuneration for the operations and activities conform the communicated prices and rates, which may periodically be re-assessed by the LFR. The Principal shall be obliged, in addition to the agreed remuneration, to reimburse/pay any other sums/expenses ensuing from this Agreement/ Authorisation. The Principal shall be obliged to reimburse/pay the LFR at all times upon first request any amounts to be levied or additionally demanded by any (tax) authority in connection with this Agreement/ Authorisation, as well as any fines imposed and interests due.

Upon commencement of this Agreement/ Authorisation, the Principal shall provide adequate security, entirely at the LFR's discretion, in favour of the LFR by way of a bank guarantee in respect of the obligations of the Principal ensuing from this Agreement/ Authorisation. The Principal shall furthermore upon first written request provide (additional) security, in respect of any duties, taxes, levies, interest, damages, claims, penalties or any other expenses paid, or to be paid, by the LFR to any (tax) authority or to any other third party.

The Principal shall be obliged to notify the LFR in good time (or: as early as possible) of the (proposed) sale/transfer of his company, any change in control of the company as well as (imminent or threatened) application for a moratorium and/or bankruptcy.

This Agreement/ Authorisation shall remain in force for an indefinite period, commencing upon date of execution of this Agreement/ Authorisation. This Agreement/ Authorisation shall be terminated by written notice by registered letter whilst observing a notice period of one (1) month. Upon termination and dissolution of the Agreement/ Authorisation, all claims - including future claims - by the LFR on the Principal shall be immediately and fully due and payable.

Any claims the LFR has against the Principal in respect of amounts demanded by any (tax) authority from the LFR (or from any third party instructed by the LFR) - in respect of amounts to be levied or additionally demanded, fines imposed, interest due and other costs - shall be timebarred by the mere lapse of five years after completion of the year in which the claim of the (tax) authority against the LFR arose, or five years after completion of the year in which the claim of the third party against the LFR arose. In the case of administrative review and/or appeal has been filed, the period of limitation shall commence on the day following that upon which judgment in the administrative review or appeal proceedings became final.

The Principal and its legal representative duly signing this Agreement/ Authorisation on its behalf consent to the LFR processing and retaining the personal data and information required for the purpose of performing the operations and activities hereunder.

Note! This part needs to be completed by Customs Support

LFR, herewith legally represented by

Name: O. P. H. Driessen
Position: Managing Director
Date: ____ - ____ - ____
Signature _____

Principal

Needs to be completed by you

Company Name: _____
Trade Reg no.: _____
(Add: Proof of registration/ signatory power of representative, extract Commercial Register)
Address: _____
Zip code: _____
City: _____
VAT no.: _____
EORI no.: _____
Website: _____
E-mail: _____

LFR, herewith legally represented by:

Name: _____
Position: _____
Date of joining: _____
Date: ____ - ____ - ____

Signature: _____
(Add: copy of passport/ ID Card ²)

² All personal data such as passport no., soc.sec. no., home address, except for name and signature may be 'stricken' from the copy. The Customs Agent must be able to verify the signature to the name of the signatory.