POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND MANDATE IN CUSTOMS, EXCISE AND OTHER RELATED FORMALITIES
(including agreement for fiscal representation under global VAT number) (1/4)

1) POWER OF ATTORNEY FOR DIRECT REPRESENTATION

I, the undersigned, ………………………………………………………………………………………………(full name), duly authorised to legally represent …….…………………………………………………………………………………..……………………
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……….……….……..
.……………………….. (name, legal form, EORI & VAT number and registered address of the company)[1] [2], hereinafter referred to as the ***'principal'***, hereby declare that the *principal* may be unconditionally represented in its dealings with the customs authorities regarding the formalities mentioned hereafter, by D+TB BV/SRL (limited liability company), having its registered office at Transportcentrum LAR K21, 8930 Menen, EORI number BE0461922116, listed in the Belgian register of customs representatives under No. 2259 and holder of AEO authorisation number BEAEOF0000156GDG, hereinafter referred to as the '***mandated representative'***.

<u>*Scope and modalities of the representation (direct representation / mandate):*</u>

1. The representation covers all acts and formalities provided for under customs and excise legislation, for which the *mandated representative* receives instructions3, as well as formalities under legislation relating to prohibitions or restrictions — including but not limited to sanitary control (e.g. the drawing up of the Common Health Entry Document), control of organic and in-conversion products, and similar matters — where the *mandated representative* is expressly entrusted with their execution.

   This includes, by way of example, the following declarations:
   ➔ *for goods brought into the customs territory of the European Union:*
   - for placing goods under the customs procedure of release for free circulation and/or for consumption if applicable: the *principal's* FRCT (flexible account for cash payments) and/or credit account, as well as any customs guarantee lodged by the *principal* may be used for (deferred) payment and/or as security for any amounts due pursuant to the customs declarations accepted by customs authorities;
   - For placing goods under other customs procedures: any other customs procedure;
     if applicable: where a guarantee is required under such procedure, the guarantee lodged by the *principal* with the customs authorities may be used to secure the amounts due.

   In the absence of any express instructions from the *principal*, goods introduced into the customs territory of the EU shall be deemed to be destined for placement under the release for free circulation and consumption procedure, to comply with all commercial & trade policy measures, not to be subject to any prohibitions or restrictions, and to be eligible to be placed on the EU market.

   ➔ *For goods taken out of the customs territory of the European Union:*
   - export of Union goods;
   - re-exportation to discharge or end any other applicable customs procedures.

[1] Only to be completed when a legal person is represented.
[2] In the absence of sufficient authority, the undersigned nonetheless binds himself, without prejudice to any other rights or remedies.
[3] Instructions may be given explicitly or implicitly. The communication—whether or not through a third party—of the data elements required for the completion of the formalities shall be deemed to constitute the giving of instructions.

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In the absence of any express instructions from the *principal*, goods intended to leave the EU's customs territory shall be deemed to be destined for placement under the export procedure, to comply with all commercial & trade policy measures, not to be subject to any prohibitions or restrictions, and authorised for exit from the EU. The *principal* shall be deemed to have agreed to act as exporter within the meaning of EU customs legislation, irrespective of any contractual arrangements with third parties, including those under Incoterms®

Furthermore, the mandate covers the submission and/or lodging of any and all requests, applications, objections, and legal remedies. Where applicable, the *mandated representative* is also authorised to settle disputes amicably with the competent authorities.

The *principal* irrevocably consents that, in the event of applications for repayment submitted to the customs authorities, any refunded amounts may be remitted via the *mandated representative's* account.

The *mandated representative* is under no obligation to accept any particular assignment.

2. The FRCT and/or credit account of the *mandated representative* may be used to provide payment facilities to the *principal*, but only at the sole initiative of the *mandated representative*. Notification of the *mandated representative*'s account number to the customs authorities does not, in itself, entitle the *principal* to any payment facilities beyond the originally determined amount of debt.

For all transactions described under clause 1, the *principal* may, where legally required, rely on the customs guarantee lodged by the *mandated representative*, but never without the latter's prior consent, and never after the release of the relevant goods by the customs authorities.

3. The formalities shall be carried out in the name and on behalf of the *principal* either under the system of direct representation provided for in Article 18(1), second sentence, of the Union Customs Code (Regulation (EU) No 952/2013 of 9 October 2013 (OJ L 269, 10 October 2013, p. 1)) or under Articles 1984 to 2010 of the former Belgian Civil Code.

The *principal* therefore acknowledges that, for customs purposes, and pursuant to Article 5(15) of said Regulation, the *principal* shall always be deemed the "declarant" irrespective of any arrangements with third parties (including those under Incoterms®), and shall be the sole debtor of any (customs or other) debts arising from the instructions given to the *mandated representative*.

2) AGREEMENT FOR FISCAL REPRESENTATION UNDER GLOBAL VAT NUMBER

The principal grants the mandated representative a mandate for fiscal representation under the modalities set out below[4]*. This mandate is limited to Belgian VAT transactions carried out by the principal in Belgium for which instructions have been given to the mandated representative in accordance with footnote 3, including the transactions referred to in Section 3.8 of Circular 2020/C/50 of 2 April 2020.*

[4] Only applicable where the principal is not already identified in Belgium under an individual VAT number (direct identification or identification with approval of a responsible representative in accordance with Article 55(1) and (2) of the Belgian VAT Code).

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1. The *mandated representative* performs the VAT obligations relating to these transactions in accordance with Article 55(3), second paragraph, of the Belgian VAT Code, Article 2 of Royal Decree No 31 of 2 April 2002 and the applicable administrative framework, in particular Section 3.8.2 of Circular 2020/C/50, which incorporates the framework developed in Decision E.T. 124.203 of 31 March 2014, and acts in good faith.
2. The *mandated representative* shall fulfil all obligations relating, inter alia, to keeping records, preparing and submitting returns and listings, issuing and drawing up invoices and documents, paying the VAT due on the basis of the returns submitted, and recording the relevant VAT transactions in the bookkeeping, the periodic VAT return and the intra-EU statement of the global VAT identification number.

3. The *mandated representative* shall record any intra-EU supply or transfer carried out in Belgium by the *principal* in the bookkeeping, the periodic VAT return and the intra-EU statement of the global VAT identification number.
For each intra-EU supply carried out by the *principal*, the *mandated representative* must have available an extract from the VIES system or written confirmation from the Central VAT Unit for International Administrative Cooperation showing that the VAT identification number of the customer (or of the *principal* itself in the case of a transfer of goods), under which the intra-EU acquisition is made in a Member State other than Belgium, was valid at the time of the supply or, by extension, at the time of the import under customs procedure 42 immediately preceding that intra-EU supply. In exceptional cases, the validity of the VAT identification number may be demonstrated subsequently by alternative means.

For each intra-EU supply or transfer, the *principal* shall provide a completed and signed waybill evidencing the intra-EU transport of the goods that are the subject of the supply or transfer. The information relating to the goods stated on the waybill must correspond to the information on the invoice.
This applies irrespective of by whom, or on whose behalf, the goods are transported within the EU.

A waybill means any document which, under the applicable transport legislation, must accompany goods transported by road, inland waterway, sea, air or rail.
For the purposes of this arrangement, the waybill must be signed for receipt of the goods by the buyer or by any other person who, in the context of performance of the sales agreement concluded between the parties, may be deemed to have received the goods on behalf of the buyer.

However, the waybill may, at the choice of the *principal*, be replaced by:
- a destination document[5] that meets all the conditions of Articles 3, § 3 and 4 of Royal Decree no. 52 of 11.12.2019, regardless of the delivery conditions under which the intra-EU delivery takes place (i.e. also for intra-EU franco destination)

- a combination of non-contradictory pieces of evidence meeting all the conditions of Article 45bis of the Implementing Regulation EU/282/2011, and in the situation of Article 45bis(1)(b) of the Implementing Regulation EU/282/2011 supplemented by a written statement of the customer imposed in point i), drawn up in accordance with the modalities as provided in that point i)[6]. This means, among other things, that the supporting documents must have been issued by two different parties that are independent of each other, the seller and the buyer. It is recalled

[5] The destination document within the meaning of Article 3, § 3, of Royal Decree no. 52, entered into force on January first 2020, cannot be used for transfers within the meaning of Article 12bis, first paragraph, of the VAT Code.
[6] The text of Article 45bis of the implementing regulation EU/282/2011 does not exclude transfers within the meaning of Articles 12bis, first paragraph and 39bis, first paragraph, 4° of the VAT Code. Since the taxable person carrying out a transfer acts simultaneously as supplier and buyer, he can rely on the presumption of Article 45bis(1)(a) of the Implementing Regulation EU/282/2011 if all the conditions are met.

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that Article 45bis of the Implementing Regulation EU/282/2011 does not apply if the supplier or the buyer himself carries out the transport of the goods using his own means of transport.

The above-mentioned documents must be provided spontaneously and without delay to the mandated representative by email at info@d-tb.be or by fax at 0032 56 42 39 60.

4. The *principal* undertakes to provide the *mandated representative* without delay with all documents, data and relevant information necessary for the performance of the requested services, both at the start of the agreement, during its performance and afterwards. The *principal* is responsible for ensuring that all documents made available to the *mandated representative* are complete, correct, valid and authentic, are provided in due time and are not improperly used. They are accepted in good faith by the *mandated representative*.

3) ADDITIONAL PROVISIONS

1. The *principal* confirms that it has read, understood and accepted the general terms and conditions of the mandated representative attached hereto and that those terms and conditions form an integral part of this agreement.
2. The *principal* irrevocably and unconditionally undertakes, upon first and simple demand, to indemnify the *mandated representative* and shall be liable for, inter alia, all costs, expenses, customs duties, taxes, levies, interest and fines, however characterised and by whomsoever imposed, to the extent that the *mandated representative* is or may be held liable for them, irrespective of the grounds on which they are claimed, in connection with services performed on the instructions of the *principal*.
3. For the purposes of its statutory record-keeping obligations and any inspections by public authorities, the *mandated representative* shall be entitled to retain this agreement and the documents provided to it in connection with each assignment for as long as strictly necessary for those purposes.
4. Both parties confirm that they have had the opportunity to negotiate all provisions of this agreement.

This power of attorney shall remain valid until further notice. Each party declares that it has received one copy.

The principal (place and date, signature, name and function; to provide with evidence of identity):

The mandated representative: Nicolas Strypsteen, board member, D+TB

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GENERAL TERMS AND CONDITIONS

1. Scope of application

a. Unless otherwise agreed in writing, these conditions shall apply to all service activities performed by the *mandated representative*. The *principal*'s general terms and conditions are expressly excluded.
b. The General Belgian Freight Forwarding Conditions 2024 (GBFFC) supplement these conditions and shall also apply in full where the *mandated representative* acts exclusively as a direct customs representative, fiscal representative or in connection with other customs, excise or related formalities. For the contractual application of the GBFFC, the *mandated representative* shall, in those capacities, be regarded as the "Freight Forwarder" and the relevant assignment as the "Contract" within the meaning of the GBFFC. The text of those conditions may be consulted free of charge and at all times at https://www.d-tb.be/en/terms-and-conditions. The *principal* confirms that it has read, understood and accepted those conditions. In the event of any inconsistency between those conditions and the present conditions, the provisions of these present conditions shall prevail, but only to the extent of that inconsistency.
c. In the event of any doubt concerning the content, scope and/or interpretation of these conditions, the Dutch-language version shall prevail.
d. Any failure by the *mandated representative* to exercise or enforce any right or provision under these general terms and conditions shall not constitute a waiver of that right or provision.
e. The invalidity or unenforceability of one or more provisions of the conditions referred to herein shall not result in the invalidity of the agreement as a whole. Any provision affected by invalidity or unenforceability shall remain binding to the extent permitted by law.

2. Payment terms

a. Invoices are payable immediately and in cash at our registered office or by transfer to a bank account held in the name of our company, unless a different due date has been granted. The existence of a complaint does not release the *principal* from the obligation to pay the invoice within the agreed period.
b. Any dispute concerning an invoice must, on pain of inadmissibility, be notified by registered letter within 7 days of the invoice date.
c. In the event of late payment of any due invoice, all other claims of the *mandated representative* against its debtor that have not yet fallen due shall automatically become immediately due and payable without prior notice of default.
d. If an invoice is not paid on its due date, default interest at a rate of 15% per annum on the invoice amount shall accrue automatically from that date without prior notice of default.
e. Without prejudice to the foregoing, if an invoice remains unpaid after a reminder, liquidated damages equal to 20% of the invoice amount, with a minimum of EUR 500, shall be due as compensation for the economic and administrative loss suffered. This is without prejudice to the right of the *mandated representative* to prove greater loss. Costs connected with debt collection are not included in this liquidated damages amount and shall be charged separately to the *principal*.

3. Pricing

a. The *mandated representative* reserves the right at all times to amend unilaterally its price quotations, even where they have been accepted by the *principal*. Any such amendments shall be notified to the *principal* at least 30 days before they take effect. Following an amendment to the price quotations, the *principal* may no longer rely on information provided in earlier versions of those documents.
b. The *mandated representative* shall at all times be entitled to charge the *principal* any amounts invoiced to it by third parties as a result of incorrectly charged freight, costs or tariffs.

4. Obligations and liability

a. The *principal* shall provide the *mandated representative* with instructions and with all records, documents and/or data forming part thereof (hereinafter "instructions") that are necessary for the performance of the requested service(s). This may be done either directly or through one or more third parties. The *principal* is responsible for ensuring that the instructions made available to the *mandated representative*, whether directly or through one or more third parties, are complete, correct, valid and authentic, are not improperly delayed or used, and are provided in due time.
b. The *principal* acknowledges that it is familiar with the applicable legislation and case law concerning customs, excise, VAT, commercial policy measures and prohibition and restriction measures, and that the instructions given to the *mandated representative* comply therewith. In that context, the *principal* shall provide the *mandated representative*, inter alia, with all elements necessary to determine the correct customs value and VAT taxable amount in accordance with the aforementioned legislation and case law and, where goods are declared as being of preferential origin, the *principal* guarantees that it has taken all steps required under EU customs law to ensure that all conditions for obtaining preferential treatment have been complied with.
c. The *principal* bears sole responsibility for the correctness of the commodity code(s) (TARIC code(s)) to be declared to the authorities; the *mandated representative* shall in no way be responsible for determining such code(s).
d. The provision by the *mandated representative* of information concerning any regulation shall in no circumstances constitute an essential part of the agreement between the *principal* and the *mandated representative*. Any information communicated shall, where applicable, be provided for information purposes only, without giving rise to any liability as to its accuracy or relevance.
e. The *mandated representative* undertakes to perform the assignment entrusted to it to the best of its ability.
f. The liability of the *mandated representative* shall be limited to wilful misconduct, gross negligence or, except in cases of force majeure, failure to perform the essential obligations forming the subject matter of the agreement. In any event, its liability shall be limited to the amounts charged by it as remuneration for the service(s) performed (excluding any recharged taxes, charges, fines, interest and other costs). The *mandated representative* shall not be liable for the performance of any agreement concluded by it, for the account of the *principal*, with third parties or performance agents in relation to storage, carriage, customs clearance or handling of goods.
g. The *principal* undertakes to examine and verify all documents and other information made available to it by the *mandated representative* upon receipt, and in any event no later than 48 hours thereafter, in order to confirm that they correspond to the instructions given to the *mandated representative*.

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h. The *principal* shall in all cases and under all circumstances be liable for all amounts that may be claimed from the *mandated representative* by any person and that relate directly or indirectly to the assignment entrusted to the *mandated representative*. Where applicable, the *principal* shall indemnify and hold harmless the *mandated representative* upon its first simple demand. The indemnity shall cover the full amount claimed, increased by all costs charged to the *mandated representative* in connection with reasonably defending its rights. The indemnity shall be provided by paying the amount claimed, at least under reservation of all rights, into an account of the *mandated representative* until a final determination has been made as to the merits of the claim. If the *principal* disputes the claim, an application for repayment or remission shall be lodged after the above indemnification, in which case all related legal costs shall be borne by the *principal*, subject to a minimum of EUR 450.
i. The *principal* acknowledges that the limitation-of-liability provisions contained in these general terms and conditions were expressly taken into account when determining the price charged by the *mandated representative* for its services. The *principal* expressly acknowledges that, without those provisions, the *mandated representative* would not provide its services or would do so only at a substantially higher price.
j. The *principal* waives any non-contractual liability claim against the *mandated representative* and against auxiliary persons for damage arising from the non-performance of a contractual obligation. Auxiliary persons may invoke the provisions of this clause as third-party beneficiaries. “Auxiliary persons” means any person engaged by the *mandated representative* to perform all or part of a contractual obligation undertaken by it, throughout the entire contractual chain, including subcontractors, employees, directors, etc.

5. Conventional set-off and netting

a. The parties expressly enter into an agreement on bilateral set-off and netting within the meaning of Article 5.263 of the Civil Code and Articles 3, 4°, 14 and 15 of the Law of 15 December 2004 on Financial Collateral. Only the *mandated representative* shall be entitled, but not obliged, to invoke and apply such set-off or netting.
b. This right covers all present and future reciprocal monetary debts and claims between the *principal* and the *mandated representative* arising out of or relating to their contractual or commercial relationship, irrespective of their legal basis, the assignment or transaction concerned, their date of origin or maturity and, to the extent permitted by law, the currency in which they are denominated, provided that such obligations are legally capable of set-off. This includes, without limitation, invoices, advances, provisions, costs, fees, interest, duties, taxes, excise duties, levies, charges, credit notes, repayments, refunds, amounts to be returned in respect of securities and guarantees, and all amounts received by the *mandated representative* for the account or benefit of the *principal* or owed by it to the *principal*.
c. The *mandated representative* may apply such set-off in whole or in part as soon as the reciprocal obligations exist, without prior notice of default, court decision or other formality. Its exercise constitutes performance of the netting agreement already entered into between the parties and not the conclusion of a new set-off agreement. In respect of future obligations, this agreement shall apply from the moment they arise. Where obligations are denominated in different currencies, conversion into euros shall take place at the applicable reference exchange rate of the European Central Bank or, failing that, at an objectively determinable market rate.
d. The parties acknowledge and expressly agree that their agreement and all separate prior, concurrent and subsequent assignments and transactions constitute one global and continuing economic and contractual legal relationship. All reciprocal obligations arising therefrom shall therefore, to the fullest extent permitted by their economic and legal connection, be regarded as connected and interdependent. To the extent that the enforceability of the set-off does not already follow from Article 5.263 of the Civil Code and Articles 14 and 15 of the Law of 15 December 2004 on Financial Collateral, the parties intend that the *mandated representative* may also rely on the rules governing set-off of connected obligations, including Article 5.261, second paragraph, of the Civil Code.
e. The application of this netting agreement shall not be conditional upon non-payment, notice of default, acceleration, termination or rescission of any agreement or assignment. The netting agreement and any set-off exercised pursuant to it shall remain, to the fullest extent permitted by law, valid and enforceable in the event of attachment, judicial reorganisation, bankruptcy, liquidation, insolvency or any other situation involving a concurrence of creditors. In particular, the parties intend Articles 14 and 15 of the Law of 15 December 2004 on Financial Collateral to apply to all reciprocal debts and claims already existing at the time of such concurrence, irrespective of their maturity, purpose or currency.
f. By operation of the set-off, the reciprocal obligations concerned shall be extinguished up to the amount of the lesser obligation and only any resulting net balance shall remain payable. To the extent permitted by law, the *mandated representative* shall determine against which of its claims the set-off is to be allocated.
g. The *principal* is not granted any independent contractual right to invoke set-off or netting against the *mandated representative*. In this respect, the *principal* remains bound by these general terms and conditions and the applicable General Belgian Freight Forwarding Conditions, except to the extent that mandatory law provides otherwise. Any assignment, pledge, attachment or other disposition of a claim held by the *principal* shall not, to the fullest extent permitted by law, prejudice the rights of set-off and netting that the *mandated representative* may assert under this Article against the *principal* or third parties.

6. Jurisdiction and applicable law

Any legal proceedings shall be brought before the courts of Kortrijk, without prejudice to the right of the *mandated representative* itself to bring proceedings before another court. Belgian law shall apply exclusively to all transactions governed by these conditions.

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