

**POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS, EXCISE AND OTHER RELATED MATTERS**  
**(including agreement for responsible fiscal representation under global number) (1/5)**

**1) PROXY FOR DIRECT REPRESENTATION**

I, undersigned, ..... (full name),  
 duly ..... authorised ..... to ..... legally ..... represent  
 .....

..... (name, legal form, EORI & VAT number and registered address of the company)<sup>1 2</sup>,  
 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) 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 authorization number  
 BEAEOC0000069GDG, hereinafter referred to as the '**mandated representative**'.

Purview and modalities for the application of the direct representation:

- 1) The representation covers all acts and formalities provided for under customs and excise legislation, for which the  
*mandated representative* receives instructions<sup>3</sup>, 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.

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

<sup>1</sup> Only to be completed when a legal person is represented.

<sup>2</sup> In the absence of competence, the undersigned nonetheless binds himself, without prejudice to any other rights or remedies.

<sup>3</sup> 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.

..... (initials)

**POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS, EXCISE AND  
OTHER RELATED MATTERS**  
**(including agreement for responsible fiscal representation under global number) (2/5)**

*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 proxy 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 by way of direct representation as defined in article 18.1, second paragraph, first part of the sentence of the Union Customs Code (Regulation (EU) 952/2013 from 9 October 2013 (OJ L 269 of 10 October 2013, 1)) or under articles 1984 to and including 2010 of the former Belgian Civil Code.

The *principal* therefore acknowledges that, for customs purposes, and pursuant to article 5, 15) of the above mentioned Regulation, he shall always be deemed the "declarant" irrespective of any arrangements with third parties (including those under Incoterms®), and that he is solely liable for any (customs or other) debts arising from the instructions issued to the *mandated representative*.

## **2) RESPONSIBLE REPRESENTATION AGREEMENT UNDER GLOBAL NUMBER**

The *principal* gives the *mandated representative* a tax representation mandate under the modalities stated below<sup>4</sup>. This mandate is limited to the VAT transactions that are performed by the *principal* in Belgium for which the *principal* has given the *mandated representative* instructions within the meaning of the 3th footnote. These transactions are, among others, those provided for under title 3.8. of Circular letter 2020/C/50 on the VAT system for B2B intra-Community trade in goods dd. 02.04.2020.

<sup>4</sup> The *mandated representative* represents the *principal* in accordance with section 55, § 3,2° of the Belgian VAT Code and section 31 of Royal Decree No 31 of 2 April 2002 issued to implement such Code. Therefore, the *principal* confirms not to have already been identified in Belgium under an individual number (direct identification or identification with recognition of a responsible representative in accordance with section 55 §§ 1 & 2 of the VAT Code).

..... (initials)

**POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS, EXCISE AND OTHER RELATED MATTERS**  
**(including agreement for responsible fiscal representation under global number) (3/5)**

1. The *mandated representative* undertakes to perform the formalities specified in Royal Decree No 31 of 2 April 2002 issued to implement the Belgian VAT Code. The *mandated representative* undertakes to perform his assignments in accordance with the provisions of Belgian VAT Code and the decision E.T. 124.203, dd. 31.03.2014. The *mandated representative* has to act in good faith.
  2. The *mandated representative* shall fulfil all and any obligations inter alia regarding the keeping of the books, the preparation of declarations and listings, and the issue and making out of invoices and documents and pay the VAT due
  3. on account of the declarations made and process the relevant VAT transactions in the bookkeeping, declarations and statements and listings of the global VAT number.
  4. The *mandated representative* must have included the intra-EU supplies performed by his *principal*, within the accounting, the regular VAT return and the intra-EU submission of global VAT IDs.
- For each and every delivery executed for the client, the *mandated representative* must be able to present an excerpt of the VIES system or a written confirmation from the Central VAT Unit for International Administrative Cooperation, which proves the VAT ID of the contracting party of the *principal* (or - if goods are transferred - the

principal's VAT ID) under which the intra-EU purchase in a member state other than Belgium is realized, was valid at the time of delivery (or - if extended - at the time of import subject to the application of customs procedure 42, immediately preceding suchlike intra-EU supply). In exceptional cases, the VAT ID's validity may be otherwise verified retroactively by the *mandated representative*.

- For each intra-EU transaction the *principal* will deliver a completed and signed waybill in order to verify the intra-EU transportation of goods that is subject of a specific delivery. The data related to the goods listed in this waybill have to match with those on the invoice related to the delivery.
- This applies regardless of by or on behalf of whom the goods are transported intra-EU.

A waybill can be any document provided by the transport legislation that must accompany the goods transported by road, inland waterway, sea, air or rail.

The waybill goods must be signed at the place of actual reception of the goods by the buyer or by any other person who, in the context of the performance of the sales or other contract 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<sup>5</sup> 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)<sup>6</sup>. 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

<sup>5</sup> The destination document within the meaning of Article 3, § 3, of Royal Decree no. 52, cannot be used for transfers within the meaning of Article 12bis, first paragraph, of the VAT Code.

<sup>6</sup> 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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**POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS, EXCISE AND  
OTHER RELATED MATTERS**  
**(including agreement for responsible fiscal representation under global number) (4/5)**

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.

However, the consignment note may, at the choice of the principal, be replaced by:

- the destination document 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-Community delivery takes place (i.e. also for intra-Community deliveries free of 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 has been supplemented by the written statement of the customer imposed in point i), drawn up in accordance with the modalities imposed in that point i). 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 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 *principal* undertakes to the *mandated representative* immediately after the delivery of the goods with the above mentioned documentation. He can do so by mail ([info@d-tb.be](mailto:info@d-tb.be)) or by fax 0032 56 42 39 60.

5. The *principal* undertakes to provide the *mandated representative* with all and any such documents as are necessary for the performance of his assignment, in time, both at the beginning, during and after the execution of this agreement. The *principal* shall be responsible for the completeness, correctness, validity, authenticity, timeliness and the proper use of the documents put at the *mandated representative's* disposal by him.

### 3) ADDITIONAL PROVISIONS

1/ The legal relationship between the *principal* and the *mandated representative* shall be governed by the General Belgian Freight Forwarding Conditions 2024. These conditions are available free of charge via the following link: <http://www.d-tb.be/en/terms-and-conditions>. The *principal* confirms having read, understood, and accepted these terms. In case of any inconsistency between the above conditions and the present agreement, the provisions of this agreement shall prevail, but only to the extent of such inconsistency.

2/ The *principal* is responsible for ensuring that the instructions provided to the *mandated representative*, either directly or through one or more third parties, are complete, correct, valid, authentic, not unduly delayed or misused, and are delivered on time.

3/ The *principal* & the *mandated representative* waive any non-contractual claims for liability between them and towards the Assistants for damage caused by the failure to comply with a contractual obligation. This clause does not affect any mandatory provisions of public policy or mandatory law. The Assistants may, as third-party beneficiaries, invoke the provisions of this article.

For the purposes of this clause, the term "Assistants" shall refer to any natural or legal person appointed by the *mandated representative* to carry out, in whole or in part, the performance of any contractual obligation entered into by the *mandated representative*, within the entire contractual chain, such as subcontractors, employees, directors, etc.

4/ The *principal* acknowledges that the pricing of the *mandated representative's* services takes due account of the limitation of liability clauses set out in this agreement. The *principal* expressly accepts that the services would not be provided — or only at significantly higher cost — in the absence of such provisions.

..... (initials)

**POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS, EXCISE AND  
OTHER RELATED MATTERS**  
(including agreement for responsible fiscal representation under global number) (5/5)

5/ The *principal* irrevocably and unconditionally agrees to indemnify the *mandated representative* and shall be liable for all costs, expenses, customs duties, taxes, levies, interest, and fines — however qualified and by whomever imposed — to the extent that they arise directly or indirectly in connection with the execution of the *principal's* instructions, and regardless of whether such costs are definitively established, provided that the *mandated representative* is called upon to bear responsibility for such amounts.

6/ For the purpose of potential statutory audits or inspections the *mandated representative* shall be entitled to retain this power of attorney and all documents relating to the *principal's* instructions, for as long as strictly needed.

7/ Both parties confirm that they have had the opportunity to negotiate all terms of this agreement.

8/ This power of attorney shall remain valid until written notice of termination is given and duly acknowledged by the other party. Each party acknowledges having received one original executed 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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