

**POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS, EXCISE AND OTHER RELATED MATTERS**  
**(including agreement for responsible fiscal representation under global number) (1/4)**

**1) PROXY FOR DIRECT REPRESENTATION**

I, undersigned, ..... (name, forename),  
sufficiently authorised to act legally for  
.....

..... (name, company form, VAT-number and address)<sup>1 2</sup>, and  
hereinafter referred to as the '*principal*', hereby declares that the latter person, in relation to the formalities mentioned hereafter, can be unconditionally represented in his dealings with the customs authorities by D+TB BV/SRL (limited liability company), Transportcentrum LAR K21, 8930 Menen, enterprise number 0461.922.116, listed in the register of customs representatives under n° 2259 and titleholder of the AEO authorization BEAEOC0000069GDG, who will hereinafter be referred to as the '*mandated representative*'.

Purview and modalities for the application of the direct representation:

1) The representation covers all possible acts and formalities laid down by customs and excise legislation and for which the *mandated representative* is given instructions<sup>3</sup>, as well as the formalities foreseen in legislation regarding prohibitions or restrictions, such as, among other things, sanitary control measures (drawing up the Common Health Entry Document), control of organic products and in-conversion products, etc. that the *mandated representative* is expressly entrusted with.

As there are for instance the declarations:

➔ *concerning goods brought into the customs territory of the European Union:*

- for placing goods under the customs procedure release for free circulation and/or for consumption;  
if applicable: to that end, the FRCT current account/credit account that was created for the *principal* as well as the guarantee that the *principal* has placed at the customs authorities can be used for the (deferred) payment and/or guarantees of the amounts of the by customs accepted relevant customs declarations;
- for placing goods under other customs procedure: all other customs procedures;  
if applicable: if in the customs procedure in question a guarantee is to be established, the amounts in connection with the declarations under this customs procedure can be charged on the guarantee that the *principal* has placed at the customs authorities.

In the event of the *principal's* silence, goods brought into the EU are deemed to have to be declared under release for free circulation and entry for consumption, to comply with all commercial policy measures, to be subject to no prohibitions or restrictions and to be allowed to be placed on the EU market.

➔ *concerning goods taken out of the customs territory of the European Union:*

- the export of Union goods;
- the re-exportation to discharge or end all other possible customs procedures.

In the event of *principal's* silence, goods that are going to leave the EU will be deemed to have to be declared for the export procedure, to comply with all commercial policy measures, not to be subject to any prohibitions or restrictions, to be allowed to leave the EU and the *principal* will be deemed to be willing to act in the capacity of

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

<sup>2</sup> In the absence of competence, the undersigned also binds himself, undiminished any other right or action.

<sup>3</sup> The instructions may be given explicitly or implicitly. The notification, whether or not through the intervention of a third party, of data elements required for the fulfilment of the formalities, is considered to be the giving of instructions.

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exporter within the meaning of EU customs legislation regardless of contractual agreements with third parties such as an Incoterm®.

It also covers the submission and/or raise of any and all kinds of requests, applications, objections and the introduction of legal appeals to be made. Where applicable, the *mandated representative* shall also be authorized to settle issues with the authorities amicably.

The *principal* irrevocably gives his consent so that, in the case of applications for repayment submitted to the customs authorities, the sums to be repaid are refunded to him via the account of the *mandated representative*.

Nothing withholds the *mandated representative* to refuse a certain assignment.

- 2) The FRCT (flexible account for cash payments) and/or credit account of the *mandated representative* may be used to provide payment facilities to the *principal*, but only on the initiative of the *mandated representative*. Notification to customs of the account number belonging to the *mandated representative* doesn't entail any entitlement to payment facilities with regard to a debt that is greater than the one initially determined.

For all the in 1) mentioned transactions the *principal* can, if legally required, employ the guarantee that the *mandated representative* has at the customs authorities, but never without the approval of the *mandated representative* as well as never after the release of the concerned goods by the customs authorities

The formalities will be fulfilled in the name and on behalf of the *principal* either by direct representation as provided by 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 by virtue of the articles 1984 up to and including 2010 of the Belgian Civil Code.

Therefore the *principal* acknowledges that, as far as customs formalities are concerned, in accordance with article 5, 15) of the above mentioned Regulation, he is always the "declarant" regardless of contractual agreements with third parties such as an Incoterm® and that he is the only debtor of any fiscal debt which could arise as a result of the instructions given 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.

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.

<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).

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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 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.

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 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:

<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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- 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) FURTHERMORE

The *principal* shall irrevocably and unconditionally indemnify the *mandated representative* and in such sense he shall be responsible towards the latter for, inter alia, all and any costs, expenses, (customs) duties, taxes, levies, interests and fines whatsoever and qualified by whosoever to the extent whereof the *mandated representative* is sued, for which reason whatsoever, directly or indirectly claimed in connection with the work performed by order of the *principal*.

For the purpose of possible statutory inspections and controls the *mandated representative* shall be entitled to keep, as long as strictly needed, the present agreement/letter of authorisation as well as all the documentation in relation to the instruction(s) given by the *principal*.

The *principal* and the *mandated representative's* legal relationship is subject to the Belgian Freight Forwarding Standard Trading Conditions 2005. The text of those Conditions has been published under number 05090237 in the Annexe au Moniteur Belge (Belgian Official Journal) dated June 24th, 2005, and can be consulted free of charge on the following link: <http://www.d-tb.be/en/terms-and-conditions>. The *principal* confirms that he has read, understood and accepted the general conditions of the *mandated representative*.

The *principal* acknowledges that, when determining the price to be charged by the *mandated representative* for its services, explicit account was taken of the limitation of liability clauses provided for in this agreement. The *principal* expressly acknowledges that without these provisions the *mandated representative* would not provide its services, or at a significantly higher price.

Both parties confirm that they have been able to negotiate all the terms of this agreement.

This proxy is valid until notice to the contrary. Each party acknowledges having received one original 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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