

<b>POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS, EXCISE AND OTHER RELATED MATTERS (1/3)</b>
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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)<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*'.

Scope and modalities of the representation (direct representation / mandate):

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 *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®.

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

<sup>2</sup> In the absence of jurisdiction, 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,  
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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*.

4. Additional provisions:

- 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.

- 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.
- 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.

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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.

- 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.
  - 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.
  - 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.
  - Both parties confirm that they have had the opportunity to negotiate all terms of this agreement.
5. 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.

**(Place and date)**

**(Signature, name and position)**

*(To be accompanied by proof of identity)*

..... (initials)