

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

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

..... (name, company form, VAT-number and address)<sup>1 2</sup>, 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 0461922116, listed in the register of customs representatives under n° 2259 and titleholder of the authorization AEO BEAEOC0000069GDG, who will hereinafter be referred to as the '*mandated representative*'.

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

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

<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.

..... (initials)

**POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS,  
EXCISE AND OTHER RELATED MATTERS (2/3)**

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 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.

3. 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*.

4. Furthermore:

- 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*.

In the event of an inconsistency between the latter terms and the present agreement, the provisions of this agreement shall prevail, but only to the extent of such inconsistency.

- 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

..... (initials)

agreement. The *principal* expressly acknowledges that without these provisions the *mandated representative* would not provide its services, or at a significantly higher price.

<p style="text-align: center;"><b>POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND PROXY IN CUSTOMS, EXCISE AND OTHER RELATED MATTERS (3/3)</b></p>
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- 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*.
  - Both parties confirm that they have been able to negotiate all the terms of this agreement.
5. This proxy is valid until notice to the contrary. Each party acknowledges having received one original copy.

(Place and date, signature, name and function)  
(To provide with evidence of identity)

..... (initials)