



Contract / power of attorney to act as a direct representative with financial services

Client / The Direct Principal

Name of the company:

Address:

Postal code, city:

Country:

VAT number*:

EORI number*:

Customs representative/ Direct representative

Name of the company: Duplat International SRL.....

Address: Rue de Linkebeek 32

Postal code, city: 1180 Uccle (Belgium).....

**if applicable*

The parties declare that they have contractually agreed as follows:

Article 1:

1.1

The Principal authorises and mandates the Customs Representative in accordance with Article 18 et seq. of the Union Customs Code (order no. 952/2013/EU) to lodge the declarations required by the Customs legislation - and as far as necessary by any other legislation - in its

name and on its behalf under the "direct representation" regime provided for by the above-mentioned article.

1.2.

This contract / power of attorney applies in the first instance to all Customs declarations to be made by the Customs Representative on behalf of the Principal for release for free circulation and/or release for consumption relating to the following levies, duties and incidentals:

- a) customs duties, anti-dumping duties, levies, premiums, supplementary or compensatory amounts, additional amounts or elements, supplementary duties, Common Customs Tariff duties and other duties imposed or to be imposed by the institutions of the European Union on trade with third countries, levies and other duties provided for under the common organisation of the markets in the sugar sector;
- b) excise duties, special excise duties, energy levy, checking fee on heating oil, environmental levies, environmental tax, packaging levy;
- c) value added tax;
- d) levies, fees, default interest, charges relating to the goods which are the subject of the declaration submitted, sanitary check fees, tourist tax and shop fees and any other levies, for which the administration grants a payment period, in accordance with the applicable laws, orders and instructions.

This contract/power of attorney includes all activities and communications until the completion of the customs audit.

For all transactions with the Single Office of the Customs and Excise Administration and in accordance with the above provisions, as the case may be, the Customs Representative's account or guarantee with the Single Office of the Customs and Excise Administration will be used in the name and on behalf of the Principal.

1.3.

In addition, this contract/power of attorney is also valid for customs declarations made by the Customs Representative on behalf of the Principal.

For all transactions with the Single Office of the Customs and Excise Administration and in accordance with the above provisions, as the case may be, the Customs Representative's account or guarantee with the Single Office of the Customs and Excise Administration will be used in the name and on behalf of the Principal.

1.4.

In addition, this contract/power of attorney also applies to declarations for placement under the following regimes, however, without the financial services provisions of the Customs Representative being applicable:

For exports:

- the export of Community products
- re-export for settlement

Article 2:

In addition, the Principal gives the Customs Representative the following mandate:

- to make claims for refunds/rebates as well as to lodge appeals against incorrect information in the declaration compared to the information provided by or on behalf of the Principal at the time of the order and without further instructions to the Customs Representative;
- at the explicit request of the Principal, to make claims for refunds/rebate or appeals due to incorrect information provided at the time of the order.
- to lodge appeals, if they relate to corrections until the end of the customs audit.

The lodging of other claims and appeals, including the administrative appeal provided for by law, must be agreed separately on a case-by-case basis.

Article 3:

3.1.

Prior to the first declaration to be made under this contract, the Principal undertakes to provide the Customs Representative with an official certificate showing the existence of its company, its current registered office and the identity of the persons legally authorised to represent its company. If the Principal is a natural person, he/she must provide a copy of his/her passport / identity card.

3.2.

In general, the Principal undertakes to make available to the Customs Representative all documents and information required by the applicable law to enable it to perform its task properly.

3.3.

Before starting its task, the Customs Representative is entitled to sufficient funds to cover the levies, duties and incidentals referred to in Article 1.2, which will be due in the course of its

task and to cover the guarantees which the Customs Representative will have to provide in the course of its task as well as to the amounts which it will owe to third parties in the course of its task.

3.4.

It is explicitly agreed that the Customs Representative has the right to suspend its services until it has received the documents and information referred to in Articles 3.1. and 3.2., and/or the funds provided for in Article 3.3.

Article 4:

If not specifically exempted by this contract / power of attorney, the Belgian Shipping Conditions as published in the Annexes to the Belgian Official Journal of 25 June 2005 under number 0090237 are applicable to the relationship between the Principal and the Customs Representative.

The Principal hereby declares that it has taken note of the Belgian Shipping Conditions and accepts them in their entirety.

Article 5:

This contract / power of attorney is concluded / agreed for an indefinite period from.....

This contract / power of attorney may be cancelled / terminated subject to a notice period of.....

The cancellation / termination of this contract / power of attorney must be made by registered letter.

Article 6:

Even after the cancellation/termination of this contract/power of attorney, its provisions remain applicable as far as they are relevant to meet governmental obligations.

The Customs Representative is therefore entitled to retain this contract / power of attorney even after cancellation / termination for its own administration and for the purposes of any government checks.

Client / The Direct Principal, legally represented by:

Full name:

Post:

Date and place:

Signature (and seal):

Customs Representative/ Direct representative, represented by:

Full name:

Post:

Date and place:

Signature (and seal):



Contract of the authorised representative under the global number

Between, of the first part,

..... (name and corporate form), having its registered office at....., registered in the Companies Register of..... under the number....., VAT number.....represented by.....

hereinafter referred to as the “Principal”

and of the other part,

SRL Duplat International, with its registered office at 1180 Uccle, Rue de Linkebeek 32, registered with the Banque Carrefour des Entreprises (Crossroads Bank for Enterprises) under number 0735.670.368, represented by its ~~parson~~ director, SRL Duplat Management, with its registered office located at 1180 Uccle, Rue de Linkebeek 32, registered with the Banque Carrefour des Entreprises under number 0757.540.801, represented by its director and permanent representative, Mr François Duplat

hereinafter referred to as the “Authorised Representative”

Article 1: Definition

Principal:

any natural or legal person, who will exclusively carry out, on the Belgian territory referred to in Article 299 of the consolidated version of the Treaty establishing the European Economic Community¹, the operations referred to in Article 2, §1 of Royal Decree No. 31 of 2 April 2002, taken in implementation of the Belgian Value Added Tax Code, and where the principal

¹ In force since the amendment and renumbering of the Treaty of 2 October 1997 (P.B., C. 340, 10 November 1997), approved by the Law of 10 August 1998 (M.B., 30 April 1999 (third edition)).

appoints the authorised representative to represent it in accordance with Article 55 §3 of the Belgian Value Added Tax Code and Royal Decree No. 31 of 2 April 2002 implementing the abovementioned Code.

Authorised representative:

any natural or legal person who represents the Principal, in accordance with Article 55 §3, 2nd paragraph of the Belgian Value Added Tax Code and Article 2 of Royal Decree No. 31 of 2 April 2002 implementing the abovementioned Code.

The Authorised Representative hereby confirms that it is competent to enter into contracts, is established in Belgium and is adequately solvent to meet the obligations imposed on the taxpayer by the Belgian Value Added Tax Code or by the decrees implementing the aforementioned code.

The Principal confirms that it is not yet identified in Belgium under an individual number (direct identification or identification with approval of an authorised representative in accordance with Article 55§1 and 2 of the VAT Code).

Article 2. Obligations of the authorised representative:

The Authorised Representative undertakes to carry out its task in accordance with the provisions of the Belgian Value Added Tax Code, Circular 2020/C/50 on the VAT regime applicable to intra-Community trade in goods in B2B relations of 2.4.2020 and Royal Decree No. 52 of 11.12.2019. The Authorised Representative shall always act in good faith.

In accordance with Article 2, §3 of Royal Decree No. 31 of 2 April 2002, the Authorised Representative becomes the authorised representative instead of the Principal with regard to all the rights granted to the Principal or the obligations imposed on the latter pursuant to the Belgian Value Added Tax Code or the decrees implementing it.

The Authorised Representative will therefore fulfil all the obligations relating to the bookkeeping, the drawing up and filing of declarations and listings, the submission and drawing up of invoices and documents as well as the payment of the value added tax due on the basis of the declarations filed, proving, where applicable, the exemption from VAT.

The Authorised Representative represents the Principal vis-à-vis the relevant authorities in order to enforce the implementation of the Belgian Value Added Tax Code and the decrees implementing the aforementioned Code.

For each intra-Community supply made by its principal, the holder of a global VAT identification number must provide an extract from the VIES system showing that the VAT identification number of the purchaser (or of the principal in the case of a transfer of goods) under which the intra-Community acquisition from a Member State other than Belgium was made was valid at the time of the delivery or, by way of extension, at the time of the import immediately preceding the intra-Community delivery within the framework of the Customs 42 regime.

Article 3. Obligations of the Principal

The Principal undertakes to use the services of the person mentioned in Article 1 of this contract as the Authorised representative to represent it, in accordance with Article 55 §3 of the Belgian Value Added Tax Code and Royal Decree No. 31 of 2 April 2002 implementing the aforementioned Code.

The Principal undertakes to limit itself to carrying out the operations listed in the exhaustive list below in Belgium, with the intervention of the Authorised Representative:

- the import of goods which are not subject to the VAT warehouse system, provided that this import takes place with a view to the upcoming delivery of these goods.

The Principal undertakes to inform the Authorised Representative of the VAT identification number of its contracting partner (or its own in the case of a transfer), which has been allocated to the party concerned in the Member State of destination of the goods. The Principal also undertakes to provide the Authorised Representative with a copy of the sales invoice for the intra-Community delivery made by the Principal. Finally, the Principal undertakes to provide the Authorised Representative in good time, both at the time the agreement comes into force and during its execution, with all the documents, data and information it needs for the execution of its task and which indicate the commercial relationship in which the transport takes place.

The Principal is responsible for ensuring that all documents made available to the Authorised Representative are complete, correct, valid, authentic, and not delayed or misused.

By signing this contract, the Principal confirms to be aware that the Authorised representative is jointly and severally liable with the Principal for the payment of value added tax, interest and fines for which the Principal is or may be liable pursuant to the Belgian Value Added Tax Code and the decrees implementing the Code, in accordance with Article 55 §4, second paragraph of the Belgian Value Added Tax Code.

The Principal has taken note of circular 2020/C/50 on the VAT system for intra-Community trade in B2B goods of 2/4/2020, of Royal Decree No. 52 of 11/12/2019 and Article 45*bis* of the Implementing Regulation (EU) 2018/1912 of 4.12.2018. The circular sets out the conditions under which the representative may invoke the exemption of its joint and several liability for the payment of the VAT due on the delivery of these goods.

The circular also provides for a reference to the two rebuttable legal presumptions on the basis of which it is possible to prove that the goods have been dispatched or transported from Belgium to another Member State. The first presumption provides for the production of the document of destination as referred to in Article 3, §§ 2 & 3 of Royal Decree No. 52 of 11.12.2019. The second presumption provides for the production of documents as referred to in the Article 45*bis* of the Implementing Regulation (EU) 2018/1912 of 4.12.2018. This latter presumption distinguishes between the situation where the dispatch or transport is carried out on behalf of the buyer and the situation where the dispatch or transport is carried out by the

seller. The documents that must be sent to the Principal's authorised representative are presumably listed in Appendix A.

Article 4. Duration and termination of the contract

- 4.1 The Authorised Representative undertakes, unless otherwise agreed, for the period during which the Principal carries out the operations described in Article 4, first paragraph of this Contract in Belgium.

The mandate of the Authorised Representative shall commence on the date of signature of this contract, unless this date precedes the recognition as Authorised Representative, in which case the mandate shall commence on the date of the recognition.

This contract may be terminated by mutual agreement with a notice period of 6 months from the day after the registered letter is sent.

- 4.2 This contract may be terminated immediately if the Principal fails to comply with the obligations and undertakings imposed on it and described in this contract, as well as in the event of failure to comply with or breach of any of the obligations or undertakings described in the Belgian Value Added Tax Code or in the decrees implementing the said Code which are presumed to be accepted by the Principal, which shall constitute grounds for unilateral termination without a formal notice, as well as bankruptcy, known incapacity, arrears in payment of invoices and termination of the security deposit, without prejudice to the Principal's obligation to unconditionally guarantee the Authorised Representative, also at the end of this contract, and to satisfy, at first demand, any claim that may be made against the latter by the Authorities or by third parties.

- 4.3 In the event of the death, withdrawal of the authorisation by the Administration or the occurrence of an event leading to the incompetence of the Authorised Representative, the Principal shall immediately provide for the replacement of the Authorised Representative, provided that this dismissal of the Authorised Representative is acceptable to the Authority.

As long as this is not done, the Principal shall refrain from carrying out any of the transactions described in Article 2 §1 of Royal Decree No. 31 of 2 April 2002 implementing the Belgian Value Added Tax Code.

Article 5. Payment

Amounts or fees invoiced by the Authorised Representative are payable in cash at the registered office within 8 days of the invoice date.

Remuneration can be based on a tariff per document. In case of non-compliance with the notice period, a compensation of... is due (or equivalent to the last 6 months' invoicing, with a minimum of...).

Any protest against an invoice or invoiced services and amounts charged must be made in writing by the Principal within 8 days of the invoice date.

Any debt not paid on the due date shall be increased, and without prior formal notice, by compensatory interest equivalent to the legal rate, and by a fixed indemnity equal to 10% of the debt, to cover economic and administrative damage, without prejudice to the right of the Authorised Representative to prove the existence of greater damage.

Article 6. Liability and guarantee

6.1 The Appointed Representative shall carry out the task in a reasonably careful, diligent and understanding manner and shall be responsible for the normal professional execution of the task assigned to it. It undertakes to comply with the provisions of the circular 2020/C/50.

The Authorised Representative is not expected to verify the accuracy of the information or details provided by the Principal, nor the authenticity or regularity of the documents provided by the Principal; they are accepted in good faith.

6.2 The Principal irrevocably and unconditionally guarantees the Authorised Representative and is liable to it, *inter alia*, for:

- all costs, expenses, duties, taxes, levies, interest and fines of whatever nature and by whomever, which are claimed from the Authorised Representative by the authorities or by third parties, for whatever reason, directly or indirectly as a result of the services provided at the Principal's request, unless the Principal can prove that these claims are directly caused by an error for which the Authorised Representative is solely responsible;
- costs, expenses, duties, taxes, levies, interest and fines, which are claimed from the Authorised Representative in cases where the Authorised Representative assumes, in accordance with legal or regulatory provisions, a responsibility to pay taxes, interest, fines, duties and debts where the relevant authorities may require the deposit of guarantees or securities by or on behalf of the Authorised Representative.

6.3 The Principal undertakes to pay these amounts at the first demand of the Authorised Representative, without prejudice to its right to demand reimbursement from the

Authorised Representative at a later date if the Principal proves in law that the claims relating to these amounts result solely from an error or omission for which the Authorised Representative alone is responsible in the fulfilment of this contract.

Article 7. Guarantee and payment of the guarantee

- 7.1 The Principal undertakes to pay, at the first written demand of the Authorised Representative, to the latter or directly to the Authority, all amounts, principal, interest and costs, which are claimed from the Authorised Representative by the Authority or by third parties, without prejudice to any dispute or objection.

The Authorised Representative is presumed to transmit these amounts to the Authority or the third party concerned.

If all these payments are made as a guarantee, the Principal is obliged to state this explicitly and in writing.

- 7.2 The Principal undertakes to establish in favour of the Authorised Representative and at its first written demand, in its favour or in favour of a third party designated by the Authorised Representative, an abstract bank guarantee, of such a nature as to make it possible to irreversibly and unconditionally satisfy all claims, principal, interest and costs, which the Authority or third parties may make against or at the expense of the Authorised Representative, following the execution of any of the undertakings resulting from this contract.

The bank guarantee is established by a Belgian bank designated by the Authorised Representative for a period ending 7 years after the termination of this contract or at any other earlier time agreed between the parties, but which may in no case take place more than 6 months after the payment by the Authorised Representative of what is claimed from it, it being understood that in the event of a dispute, the duration of the bank guarantee is suspended until 6 months after the declaration of the judgement relating to the dispute having the effect of *res judicata*.

The Authorised Representative has the autonomous and sovereign right to decide on the appropriateness of any challenge or dispute in relation to the scope of the guarantee and the coverage of the principal, interest and costs.

After regularisation of the observations made during a check by the relevant authority, in accordance with the Belgian Value Added Tax Code, where the Authorised Representative is relieved of its liability, the guarantee may be raised or reduced at the discretion of the Authorised Representative.

The bank guarantee shall be payable at any time on the initial written demand of the Authorised Representative.

7.3 The Authorised Representative may at any time request the Principal to extend the provided guarantee.

The Principal undertakes to comply with this extension request within 30 days of its request.

Article 8. Time limit

The liabilities and guarantees agreed under this contract shall lapse between the parties at the end of a period of 10 years following the termination of this contract, but in the event of proceedings between the parties or against the Authority or third parties, they are suspended until 6 months after the delivery of the judgment relating to the dispute having the effect of *res judicata*.

Article 9. Jurisdiction and legal proceedings

This contract is governed exclusively by Belgian law.

The nullity or revocation of any of the clauses of this contract will not lead to the nullity or revocation of the entire contract.

Any dispute which may arise between the parties to the contract within the framework of this contract is within the exclusive jurisdiction of the courts and tribunals of the judicial district in which the registered office of the Authorised Representative is located, however without prejudice to the right of the Authorised Representative to bring the dispute before another court.

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Each party declares to have received a copy.

The Principal

the Authorised Representative

APPENDIX A Documents to be sent, listed by presumption.

1. Presumption 1 (based on Article 3, §§ 2 & 3 of Royal Decree No. 52 of 11.12.2019)

1.1 Destination documents as referred to in Article 4 of Royal Decree No. 52 of 11.12.2019 which have been supplied to the same customer for a maximum period of three consecutive calendar months.

1.2 The invoice for the transport if the transport was provided on behalf of the supplier.

2. Presumption 2 (based on Article 45*bis* of the Implementing Regulation (EU) 2018/1912 of 4.12.2018)

2.1 Shipment or transport carried out on behalf of the seller

The Principal shall provide the Authorised Representative with:

A. Two elements of non-contradictory Category 1 evidence, namely:

- A signed CMR letter
- A bill of lading
- An air freight bill
- An invoice from the carrier of the goods

OR

B. Non-contradictory Category 1 evidence (see above), in combination with non-contradictory Category 2 evidence, namely:

- An insurance policy for the shipment or transport of the goods or bank documents proving payment for the shipment or transport;
- Official documents issued by a public authority, such as a notary, confirming the arrival of the goods in the Member State of destination;
- A receipt issued by a warehouse keeper in the Member State of destination certifying to the storage of the goods in that Member State.

2.2 Shipment or transport carried out on behalf of the buyer

The Principal shall provide the Authorised Representative with:

- ##### A. a written declaration by the buyer that the goods have been dispatched or transported by itself or by a third party on its behalf and specifying the Member State of destination. The data that must be mentioned in the written declaration are listed in Article 45*bis* 1 b) of the Implementing Regulation

AND

- ##### B. at least two documents referred to in 2.1. or a document referred to in 2.1A in combination with a document referred to in 2.1.B.

C.

Declaration of non-strategic goods

Council Regulation (EC) No. 428/2009 of 5 May 2009 sets up a Community regime for the control of exports, transfers, brokerage and transit of dual-use items listed in Appendix I to the aforementioned Regulation, which is updated periodically and the consolidated version of which is published at <https://eur-lex.europa.eu/legal-content/FR/TXT/?uri=CELEX%3A02009R0428-20211007>.

EU Council Common Position No. 2008/944/CFSP of 8 December 2008 sets out common rules governing the control of exports of military technology and equipment, the consolidated version of which is published at <https://eur-lex.europa.eu/legal-content/FR/TXT/?uri=CELEX%3A02008E0944-20190917>.

Dual-use goods and military goods are jointly called "Strategic Goods".

The undersigned,..... [name of the legal representative], acting as legal representative of:

Name of the company:

Registered office:

Country:

EORI / VAT No.:

Declares and guarantees that it will not export, transfer, trade or transit any Strategic Goods, whether disassembled or not, or parts thereof.

If Strategic Goods are involved, the undersigned will inform SRL Duplat International in advance and in writing.

The undersigned guarantees and will exempt SRL Duplat International from all fines, damages (direct and indirect) and claims from authorities or third parties, or others, as a result of the non-communication, erroneous communication or late communication relating to the export, transfer, brokerage and transit of strategic goods.

Place:

Name:

Post:

Date:

Signature:

Seal: