POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND MANDATE IN CUSTOMS, EXCISE AND OTHER RELATED FORMALITIES
(including agreement for fiscal representation under global VAT number) (1/5)

I, the undersigned, …….. (surname, first name), duly authorised to represent and bind

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…… (name, legal form, EORI & VAT numbers, address and e-mail address for electronic communications)[1] [2], hereinafter referred to as the '***principal***', hereby declare that, for the purpose of carrying out the formalities referred to below, the aforementioned person unconditionally appoints Transfluvia NV, having its registered office at Transportcentrum LAR K20, 8930 Menen, company number 0405.517.606, registered under no. 0012 in the central register of Belgian customs representatives and holder of AEO authorisation BEAEOF0000157GDG, to represent it before the customs authorities, hereinafter referred to as the '***mandated representative***', and furthermore grants the *mandated representative* the mandate described below.

Scope and arrangements for direct representation and mandate:

1. The power of attorney and mandate extend to all acts, formalities and submissions of information or data that must be carried out under the applicable customs and excise legislation and in respect of which the *mandated representative* receives instructions[3], as well as to formalities arising under legislation on prohibitions or restrictions, such as, inter alia, sanitary control measures (preparation of the Common Health Entry Document), controls on organic products and in-conversion products, etc., which are entrusted to it.

   This includes, inter alia, acts, formalities and submissions of information or data relating to:
   ➔ *goods entering the customs territory of the European Union:*
   - release for free circulation and/or declaration for consumption;
     where applicable: for this purpose, the FRCT current account/credit account held in my name with the customs authorities, as well as the guarantee provided there in my name in connection with deferred payment of the amounts becoming due in connection with the transactions concerned, may be debited;
   - another customs procedure: all other customs procedures;
     where applicable: where a guarantee must be provided in connection with the customs procedure concerned, the amount thereof may be charged against the guarantee provided for that purpose with the customs authorities in connection with the transaction or customs procedure concerned.

   In the absence of timely instructions to the contrary, the *mandated representative* may assume that goods brought into the customs territory of the Union are to be declared for release for free circulation and consumption or, in accordance with the applicable customs legislation, placed under the corresponding procedure, that they comply with all commercial policy measures, are not subject to any prohibitions or restrictions and may be placed on the EU market.

   ➔ *goods leaving the customs territory of the European Union:*
   - export of Union goods;
   - re-export for the discharge of other customs procedures: all other customs procedures.

[1] To be completed only where a legal person is represented.
[2] In the absence of authority, the undersigned shall be personally bound by this agreement, without prejudice to any other right of recourse of the mandated representative.
[3] Instructions may be given explicitly or implicitly. Communicating, whether or not through the intervention of a third party, the data elements required to carry out the formalities shall constitute the giving of instructions.

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POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND MANDATE IN CUSTOMS, EXCISE AND OTHER RELATED FORMALITIES
(including agreement for fiscal representation under global VAT number) (2/5)

In the absence of timely instructions to the contrary, the *mandated representative* may assume that goods which are to leave the customs territory of the Union must be placed under the export procedure, comply with all applicable commercial policy measures, are not subject to any prohibitions or restrictions and may leave the customs territory of the Union.

To the extent that the customs legislation applicable at the time of the transaction concerned uses the status of importer or exporter, the *principal* hereby confirms that, whenever the *mandated representative* is instructed under this power of attorney, it satisfies, on the basis of the factual and contractual circumstances applicable to the transaction concerned, the statutory conditions for being regarded as the importer or, respectively, the exporter for that transaction.
If this is not the case, the *principal* shall expressly notify the *mandated representative* in writing before the assignment concerned is carried out, identify the person whom it confirms satisfies the statutory conditions for the relevant status, and provide all information necessary for that purpose.
The *mandated representative* is entitled to rely on this confirmation and on the facts and information communicated by, on behalf of or for the account of the *principal* without having to investigate them independently. In making this confirmation, the *principal* shall take account of its contractual arrangements with third parties, including applicable Incoterms®. This confirmation applies to every transaction falling within this power of attorney without a separate confirmation being required for each transaction.

This also includes making any possible applications and objections and lodging the administrative appeal provided for by law. Where appropriate, the *mandated representative* is also authorised to conclude amicable settlements with the authorities.

The *principal* also expressly agrees that, in the event of applications for repayment submitted to the customs authorities, the sums to be repaid may be repaid to it through the account of the *mandated representative*.

Nothing prevents the *mandated representative* from refusing a particular assignment.

2. The FRCT and/or credit account of the *mandated representative* with the customs authorities may, but only at the initiative of the *mandated representative*, be used to grant payment facilities to the *principal*. Providing customs with the account number belonging to the *mandated representative* does not create any right to payment facilities in respect of a debt greater than the debt initially established.
For all transactions referred to in point 1, where a guarantee is required by law, a guarantee provided by the *mandated representative* with the customs authorities may be used only with the consent of the *mandated representative*. The use of that guarantee for a particular transaction does not confer on the *principal* any right to use it for other or future transactions.

3. Except for the transit operations described below in which the *mandated representative* itself acts as holder of the procedure, customs formalities are carried out exclusively in the name and on behalf of the *principal* under the system of direct representation provided for in the customs legislation applicable at the time of the transaction concerned.
To the extent that such legislation uses the status of declarant for the transaction concerned, the *principal* acknowledges that, in direct representation, it is the person in whose name the declaration is lodged and that the statutory obligations and liabilities attached to that status rest with it. To the extent that the applicable customs legislation attaches obligations or liabilities to the status of importer or exporter, the *principal* also acknowledges that the acting of the *mandated representative* in direct representation does not release it from those obligations or liabilities.
The *principal* further acknowledges that, merely by acting as a direct customs representative, the *mandated representative* does not acquire the status of declarant, importer or exporter and does not become jointly and/or
severally liable with the *principal* for the customs debts, obligations or liabilities which the applicable customs legislation attaches to those statuses, except to the extent that such legislation directly imposes obligations or liability on the *mandated representative* on an independent legal basis.

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POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND MANDATE IN CUSTOMS, EXCISE AND OTHER RELATED FORMALITIES
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Where the *principal* requests the *mandated representative* to place goods under the Union transit or common transit procedure, the *mandated representative* may accept that assignment in the capacity of holder of the procedure. In the internal contractual relationship between the parties, the *principal* undertakes in that case to ensure compliance with all obligations which, under the customs legislation applicable to the transit operation concerned, are imposed on the holder of the procedure. The *principal* shall also ensure that all persons whose acts or cooperation are necessary for the proper performance, termination and discharge of the transit procedure provide the necessary cooperation and comply with the obligations applicable to them.

Formalities other than customs formalities are carried out, depending on the status required for the transaction concerned, either in the name and on behalf of the *principal* or in the *mandated representative*'s own name, but on the instructions and for the account of the *principal*. In both cases, the provisions of this agreement and the applicable general terms and conditions remain applicable at all times, including the *principal*'s obligations concerning payment, repayment, indemnification and the provision of security, subject to the conditions and limits laid down therein. Acting in its own name does not in itself affect the internal mandate relationship between the parties. These contractual arrangements do not alter the statuses, obligations or liabilities borne by each party vis-à-vis the competent authorities under the applicable legislation.

AGREEMENT FOR FISCAL REPRESENTATION UNDER GLOBAL VAT NUMBER

The principal grants the mandated representative a mandate for fiscal representation under the modalities set out below[4]. This mandate is limited to Belgian VAT transactions carried out by the principal in Belgium for which instructions have been given to the mandated representative in accordance with footnote 3, including the transactions referred to in Section 3.8 of Circular 2020/C/50 of 2 April 2020.

1. The *mandated representative* performs the VAT obligations relating to these transactions in accordance with Article 55(3), second paragraph, of the Belgian VAT Code, Article 2 of Royal Decree No 31 of 2 April 2002 and the applicable administrative framework, in particular Section 3.8.2 of Circular 2020/C/50, which incorporates the framework developed in Decision E.T. 124.203 of 31 March 2014, and acts in good faith.
2. The *mandated representative* shall fulfil all obligations relating, inter alia, to keeping records, preparing and submitting returns and listings, issuing and drawing up invoices and documents, paying the VAT due on the basis of the returns submitted, and recording the relevant VAT transactions in the bookkeeping, the periodic VAT return and the intra-EU statement of the global VAT identification number.
3. The *mandated representative* shall record any intra-EU supply or transfer carried out in Belgium by the *principal* in the bookkeeping, the periodic VAT return and the intra-EU statement of the global VAT identification number.

For each intra-EU supply carried out by the *principal*, the *mandated representative* must have available an extract from the VIES system or written confirmation from the Central VAT Unit for International Administrative Cooperation showing that the VAT identification number of the customer (or of the *principal* itself in the case of a transfer of goods), under which the intra-EU acquisition is made in a Member State other than Belgium, was valid at the time of the supply or, by extension, at the time of the import under customs procedure 42 immediately preceding that intra-EU supply. In exceptional cases, the validity of the VAT identification number may be demonstrated subsequently by alternative means.

4 Only applicable where the principal is not already identified in Belgium under an individual VAT number (direct identification or identification with approval of a responsible representative in accordance with Article 55(1) and (2) of the Belgian VAT Code).

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POWER OF ATTORNEY FOR DIRECT REPRESENTATION AND MANDATE IN CUSTOMS, EXCISE AND OTHER RELATED FORMALITIES
(including agreement for fiscal representation under global VAT number) (4/5)

For each intra-EU supply or transfer, the *principal* shall provide a completed and signed waybill evidencing the intra-EU transport of the goods that are the subject of the supply or transfer. The information relating to the goods stated on the waybill must correspond to the information on the invoice.
This applies irrespective of by whom, or on whose behalf, the goods are transported within the EU.

A waybill means any document which, under the applicable transport legislation, must accompany goods transported by road, inland waterway, sea, air or rail.
For the purposes of this arrangement, the waybill must be signed for receipt of the goods by the buyer or by any other person who, in the context of performance of the sales agreement 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[5] 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)[6]. 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 above-mentioned documents must be provided spontaneously and without delay to the mandated representative by email at customs@transfluvia.be or by fax at 0032 56 42 39 60.

4. The *principal* undertakes to provide the *mandated representative* without delay with all documents, data and relevant information necessary for the performance of the requested services, both at the start of the agreement, during its performance and afterwards. The *principal* is responsible for ensuring that all documents made available to the *mandated representative* are complete, correct, valid and authentic, are provided in due time and are not improperly used. They are accepted in good faith by the *mandated representative*.

5 The destination document within the meaning of Article 3, § 3, of Royal Decree no. 52, entered into force on January first 2020, cannot be used for transfers within the meaning of Article 12bis, first paragraph, of the VAT Code.
6 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 MANDATE IN CUSTOMS, EXCISE AND OTHER RELATED FORMALITIES
(including agreement for fiscal representation under global VAT number) (5/5)

ADDITIONAL PROVISIONS

- the *principal* confirms that the general terms and conditions of the *mandated representative*, reproduced following this power of attorney in the same document, form an integral part of this agreement. Where the *principal* acts for purposes within its trade, business, craft or professional activity, the General Belgian Freight Forwarding Conditions 2024 (GBFFC 2024) supplement the general terms and conditions within the scope defined therein. In that case, the *principal* confirms that the GBFFC were made available to it before signing this agreement and expressly accepts their applicability.
  The *principal*'s general terms and conditions do not form part of the contractual relationship between the parties, even where they are referred to in an order, assignment, correspondence, invoice or any other document, unless the *mandated representative* has expressly accepted their applicability in writing. In the event of conflict, this agreement shall prevail over the general terms and conditions of the *mandated representative*.
- without prejudice to the other provisions of this agreement, the general terms and conditions of the *mandated representative* and, where applicable, the GBFFC 2024, the *principal* expressly acknowledges that the obligations contained therein concerning indemnification, payment and the provision of security also apply to all customs, excise, tax, administrative and other public-law claims, duties, charges, fees, costs and expenses connected with the assignments entrusted by it to the *mandated representative*.
- both parties confirm that they have had the opportunity to negotiate all clauses of this agreement.

Where the principal does not act as a consumer, this power of attorney is valid for an indefinite period until revoked.

Where the *principal* acts as a consumer, this power of attorney applies exclusively to one assignment. It covers all acts and formalities directly connected with the performance, follow-up and completion of that assignment, including any subsequent corrections, amendments, discharges, applications for repayment or remission, objections, administrative appeals and release of guarantees.

Each party acknowledges receipt of one copy.

(Place, date, signature, name and capacity)
(To be provided together with proof of identity)

…… (initials)

GENERAL TERMS AND CONDITIONS

Article 1. Scope and definitions

a. For the purposes of these general terms and conditions, 'Transfluvia' means Transfluvia NV, having its registered office at Transportcentrum LAR K20, 8930 Menen, Belgium, company number 0405.517.606. 'Client' means any natural or legal person who enters into an agreement with Transfluvia, entrusts an assignment to Transfluvia, receives services or supplies from Transfluvia, obtains a software licence or software service from Transfluvia, or otherwise enters into a contractual or commercial relationship with Transfluvia.

For the purposes of the agreement, including these general terms and conditions, 'in writing' also includes communication by e-mail or through another method of electronic communication customarily used between the parties, unless mandatory law or an expressly agreed specific form requirement provides otherwise.

b. Unless otherwise agreed in writing, these terms and conditions apply to all services, supplies, licences, assignments and other contractual or commercial relationships between Transfluvia and the Client. The Client's general terms and conditions are expressly excluded.

c. The terms 'Transfluvia' and 'Client' are generic contractual designations and do not affect the specific legal qualification or capacity in which a party acts in connection with a particular agreement, assignment or transaction. They do not in themselves create any mandate, representation, carriage obligation or other specific legal capacity. Depending on the legal relationship concerned, Transfluvia may act, inter alia, as a direct customs representative, fiscal representative, agent, forwarding agent, software provider, adviser or service provider in another capacity. Where Transfluvia provides forwarding services or organises carriage, it acts as a forwarding agent and does not assume the carriage obligation as its own obligation unless Transfluvia has expressly accepted this in writing in advance.

d. Where the Client acts for purposes within its trade, business, craft or professional activity, the General Belgian Freight Forwarding Conditions 2024 (GBFFC) supplement these terms and conditions when and to the extent that Transfluvia acts as a forwarding agent, customs representative, fiscal representative or logistics service provider, or provides services relating to storage, goods handling, customs, excise or other related formalities. For the contractual application of the GBFFC, Transfluvia, where it does not already act as a forwarding agent, shall in those capacities be regarded as the 'Freight Forwarder' and the relevant assignment or service as the 'Contract' within the meaning of the GBFFC. The text of the GBFFC can be consulted free of charge and permanently at https://www.transfluvia.be/en/terms-and-conditions. Where the GBFFC apply pursuant to this article, they are made available to the Client before the agreement is concluded and their applicability is specified or confirmed in the specific agreement. The GBFFC do not apply to activities falling outside the capacities or services referred to above unless expressly agreed otherwise in writing.

e. In the event of conflict, a specific written agreement, order confirmation or other specifically agreed arrangement between Transfluvia and the Client shall prevail over these general terms and conditions, but only to the extent of that conflict. These general terms and conditions shall in turn prevail over the GBFFC, likewise only to the extent of the conflict.

f. In the event of doubt as to the content, scope and/or interpretation of these general terms and conditions, the Dutch-language version shall prevail where the Client acts for purposes within its trade, business, craft or professional activity.

g. The failure by Transfluvia to exercise or enforce any right or provision of these general terms and conditions shall not constitute a waiver of that right or provision.

h. The nullity or unenforceability of one or more provisions of these terms and conditions shall not result in the nullity of the agreement as a whole, provided that the agreement can continue to exist without the provision concerned.

Article 2. Payment terms

a. Invoices are payable immediately at Transfluvia's registered office or to a bank account in the name of Transfluvia, unless another due date has been granted. A complaint or dispute shall in any event be without prejudice to the Client's obligation to pay the undisputed part on time.

b. Where the Client acts for purposes within its trade, business, craft or professional activity and insofar as the GBFFC do not apply, any dispute concerning an invoice must be notified to Transfluvia in writing and with reasons within 14 calendar days of receipt, stating the invoice number and the specific disputed items.

c. Where the Client acts for purposes within its trade, business, craft or professional activity, in the absence of a timely protest in accordance with Article 2.b or, where applicable, the GBFFC, the invoice shall, subject to proof to the contrary, be deemed accepted and shall constitute evidence of the legal act stated therein.

d. Where the Client acts for purposes within its trade, business, craft or professional activity, if one due invoice is not paid on time, all other monetary debts owed by the Client to Transfluvia, even if not yet due, shall automatically and without prior notice of default become immediately due and payable.

e. Where the Client acts for purposes within its trade, business, craft or professional activity, if an invoice is not paid on its due date, default interest at 15% per annum shall automatically and without prior notice of default be payable on the unpaid amount from that date until full payment.

f. Where the Client acts for purposes within its trade, business, craft or professional activity, if payment is not made on the due date, the unpaid amount shall automatically and without prior notice of default be increased by lump-sum damages of 10%, subject to a minimum of EUR 40, as compensation for the administrative and economic loss reasonably resulting from the payment delay.

This is without prejudice to Transfluvia's right to reimbursement of other reasonable recovery costs to the extent that they are separately recoverable under the applicable legislation and are not already covered by the aforementioned lump-sum damages, or to its right to legally recoverable court and enforcement costs.

Article 3. Pricing

a. For future assignments, the Transfluvia rates in force at the time Transfluvia accepts the relevant assignment shall apply, unless otherwise agreed in writing.

Where the Client acts for purposes within its trade, business, craft or professional activity, Transfluvia may adjust an already agreed price if and to the extent justified by objective changes in costs occurring after the price was agreed and over which Transfluvia has no reasonable control, including changes in statutory duties, taxes or charges, tariffs or costs of authorities or third parties, wage and indexation costs, fuel or energy costs, exchange rates and costs of external IT, software or other service providers. Any such adjustment shall be notified at least 30 days before it takes effect.

b. Where the Client acts for purposes within its trade, business, craft or professional activity, Transfluvia is entitled to pass on to the Client all amounts charged by authorities or third parties, or paid or becoming payable by Transfluvia, which under the applicable regulations or the assignment concerned are for the Client's account or are objectively connected with the goods, assignment or service concerned, even where they arise from an earlier provisional, incomplete or incorrect charge.

Where the Client acts as a consumer, Transfluvia is entitled to pass on to the Client all amounts charged by authorities or third parties, or paid or becoming payable by Transfluvia, which under the applicable regulations, the assignment concerned or rates or conditions previously communicated to the Client are for the Client's account, even where they arise from an earlier provisional, incomplete or incorrect charge.

This also includes, insofar as such amounts are for the Client's account in accordance with the foregoing, duties, taxes, VAT, excise duties, packaging levies, other levies, charges and costs of authorities or third parties arising or becoming payable in connection with the storage, release, movement, destruction, sale or realisation of goods which Transfluvia holds or has held for the Client's account.

c. Where the Client acts for purposes within its trade, business, craft or professional activity, all prices and rates quoted by Transfluvia are, unless expressly stated otherwise, exclusive of VAT, duties, taxes, excise duties, levies, charges and third-party costs.

Article 4. Obligations and liabilities

a. The Client shall provide Transfluvia with all instructions, records, documents and/or data necessary for the performance of the requested service(s), supply/supplies, licence(s) or assignment(s) (hereinafter collectively 'instructions'). This may be done directly or through one or more third parties. The Client is responsible for ensuring that the instructions made available directly or through third parties are complete, correct, valid and authentic, are not improperly delayed or used, and are provided on time.

b. To the extent that the agreed services relate to customs, excise, VAT, commercial policy measures, prohibitions or restrictions or other applicable regulations, the Client is responsible for the lawfulness of the goods, transactions and intended operations concerned and for the completeness, accuracy, validity and authenticity of all facts, data, documents and instructions falling within its sphere of responsibility or knowledge. Transfluvia is entitled to rely on them without having to verify them independently, without prejudice to obligations imposed directly on Transfluvia by mandatory law, unless a verification assignment has expressly been agreed in writing. The Client shall provide Transfluvia, inter alia, with all data necessary to determine the customs value, the taxable amount for VAT, origin and any other legal or factual assessment relevant to the requested service. Transfluvia is not required to investigate facts or circumstances not communicated by the Client unless this expressly forms part of the assignment in writing.

c. Insofar as the GBFFC do not apply and the services relate to goods, the Client shall inform Transfluvia before performance of all reasonably relevant characteristics of the goods, including their nature, quantity, weight and any dangerous, perishable, flammable, damage-causing or other special properties, as well as any special requirements concerning handling, storage or carriage. Unless Transfluvia has expressly accepted this in writing in advance, the Client is responsible for packaging, marking and labelling suitable for the nature of the goods and the intended handling, storage or shipment, as well as for its authority to dispose of the goods and to instruct Transfluvia in relation to them.
d. The determination, assessment or verification of the commodity code, CN code, TARIC code or other classification of goods does not form part of Transfluvia's assignment or obligations. The Client is responsible for timely communicating and for the correctness of the tariff classification to be used in the declaration. Transfluvia is entitled to use the classification communicated by, on behalf of or for the account of the Client without independently assessing or verifying it, without prejudice to obligations imposed directly on Transfluvia by mandatory law.
The inclusion or use of a classification by Transfluvia in a declaration, document or formality does not constitute an assessment, confirmation or acceptance of its correctness. The same applies to comments, questions, information, references to legislation or case law, possible classifications or other indications communicated by Transfluvia or its staff in connection with tariff classification.
An assignment for tariff classification or classification advice forms part of the services only if Transfluvia has expressly accepted it in writing in advance as a separate assignment.
e. Information, analyses, advice, positions and other assessments by Transfluvia are provided on the basis of the facts and documents communicated to Transfluvia and the legislation, case law, administrative practice and other relevant sources available at the time of the assessment. To the extent that an assignment relates to the interpretation or application of regulations, Transfluvia undertakes to carry out a careful professional assessment to the best of its ability, but does not undertake to achieve any specific legal, tax, customs, administrative or economic result.
The Client acknowledges that regulations and their application may be open to interpretation, that competent authorities, administrations, courts and other bodies may take differing positions and that a position taken or communicated by Transfluvia does not constitute a binding decision for any authority, administration, court or third party. Only a competent authority or court may, within its jurisdiction and in accordance with the applicable procedure, take a decision binding on the legal relationship concerned.
Transfluvia therefore does not guarantee that any advice, position, assessment or proposed course of action provided by it will be accepted or confirmed by an authority, administration, court or third party. Nor is Transfluvia responsible for subsequent changes in legislation, case law, administrative practice or interpretation. Unless a follow-up assignment has expressly been agreed in writing, there is no obligation to update previously provided information or advice afterwards.
Information provided by Transfluvia outside an expressly accepted advisory or consultancy assignment is communicated solely for general information and does not constitute individual advice on which the Client may rely without further assessment.
Unless otherwise agreed in writing, any advice or assessment by Transfluvia relates exclusively to the specific question submitted and to the facts and circumstances communicated to Transfluvia. It may not be applied to other goods, transactions, periods, parties or factual circumstances without Transfluvia's prior written confirmation, even if they appear comparable.
f. Transfluvia undertakes to perform the assignments entrusted to it and the agreed services carefully, professionally and to the best of its ability. Transfluvia's obligations are, unless the nature of an expressly agreed performance or mandatory law requires otherwise, best-efforts obligations.
g. Insofar as the GBFFC do not apply, Transfluvia shall not take out insurance for goods or other risks for the Client's account unless Transfluvia has expressly accepted this in writing in advance.
h. Duties, taxes, VAT, excise duties, levies, charges and other amounts which the Client is required to pay under the applicable regulations or would have been required to pay if the transaction concerned had been correctly handled from the outset do not constitute compensable loss.
Where the Client acts for purposes within its trade, business, craft or professional activity, Transfluvia is liable only for directly proven loss resulting from (i) gross negligence attributable to Transfluvia or (ii), except in cases of force majeure, the non-performance or defective performance of an essential obligation forming the subject matter of the agreement. Transfluvia is not liable for slight negligence in the performance of obligations other than essential obligations nor, except to the extent otherwise required by mandatory law, for remote, indirect or consequential loss, including loss of profit, loss of turnover, loss of production, loss of clientele or commercial opportunities, reputational damage, business interruption, financing costs and third-party claims that do not constitute direct loss suffered by the Client.
For services to which the GBFFC 2024 apply, the limitations on the extent of liability set out in Article 6.1.3 GBFFC apply independently and in full to any liability of Transfluvia falling within their scope, including liability for gross negligence and, except in cases of force majeure, for the non-performance or defective performance of an essential obligation, insofar as such limitation is legally permitted.
Where the Client acts for purposes within its trade, business, craft or professional activity and for services to which the GBFFC do not apply, Transfluvia's total liability per loss or series of losses attributable to the same cause shall, insofar as such limitation is legally permitted, be limited to the higher of EUR 5,000 and the total fees and service charges invoiced by Transfluvia for its own services relating to the assignment or service concerned during the twelve months preceding the event causing the loss, provided that liability shall in any event be limited to a maximum of EUR 25,000. In determining the aforementioned fees and service charges, the following shall not be taken into account: VAT, passed-on duties, taxes, excise duties, levies and charges, transport and logistics costs, costs of authorities or third parties, advances, disbursements and other amounts paid or passed on in whole or in part by Transfluvia to third parties for the Client's account.
Where the Client acts as a consumer, Transfluvia's liability for loss resulting from slight negligence in the performance of an obligation which is not one of the principal performances under the agreement shall be limited to loss directly resulting from that fault.
Insofar as the GBFFC do not apply and Transfluvia enters into an agreement with a third party solely for the Client's account without having assumed the performance owed by that third party as its own obligation towards the Client, Transfluvia is not responsible for the third party's performance of that agreement. This is without prejudice to any liability of Transfluvia for its own fault in the performance of its assignment.
Where the Client acts for purposes within its trade, business, craft or professional activity, the GBFFC do not apply and Transfluvia has expressly accepted a performance to be carried out by a third party as its own obligation towards the Client, any liability of Transfluvia for the non-performance, late performance or defective performance of that performance remains subject to the exclusions and limitations of liability set out in this article. Transfluvia may furthermore, insofar as legally permitted, rely against the Client on the limitations of liability, exemptions, complaint and time-bar periods and other defences which the third party concerned may invoke against Transfluvia.
The aforementioned exclusions and limitations of liability do not apply to loss resulting from an intentional fault by Transfluvia or by a person for whom it is liable under mandatory law, nor to injury to the life or physical integrity of a person in cases where exclusion or limitation thereof is not legally permitted, nor to any other extent to which mandatory law prohibits an exclusion or limitation of liability.
i. Where the Client acts for purposes within its trade, business, craft or professional activity, it undertakes to examine and verify all documents, records, data and other information made available by Transfluvia upon receipt and in any event no later than within 48 hours, for conformity with the instructions given to Transfluvia. Any discrepancy, inaccuracy or omission that could reasonably have been identified during a normal and careful review must be notified to Transfluvia in writing and with reasons within the same period. In the absence of timely notification, it shall be presumed, subject to proof to the contrary, that the documents, records, data and other information made available by Transfluvia correspond, as regards elements identifiable during a normal and careful review, to the intended assignment entrusted to Transfluvia.
Where the Client acts as a consumer, it shall examine the documents, records, data and other information made available by Transfluvia within a reasonable period after receipt and shall notify Transfluvia of any identified discrepancy, inaccuracy or omission without undue delay.
j. Where the Client acts for purposes within its trade, business, craft or professional activity and insofar as the GBFFC do not apply, the Client shall indemnify Transfluvia, upon first written request, against claims by authorities or third parties and the external costs reasonably associated therewith, insofar as such claims arise from or are connected with goods, transactions, data, documents, instructions, acts or omissions falling within the Client's sphere of risk or that of persons for whom the Client is responsible. If, in connection with such a claim and before its final settlement, Transfluvia itself must make a payment, provide a provision or furnish security, the Client shall, upon Transfluvia's first written request, pay the corresponding amount to Transfluvia or provide adequate security, without prejudice to its rights. This indemnity does not apply to the extent that a final decision has established that the claim concerned arises exclusively from a fault for which Transfluvia is liable pursuant to Article 4.h.

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k. In determining the remuneration for Transfluvia's services, account is taken of the allocation and limitation of liability set out in these terms and conditions and, where applicable, in the GBFFC, as well as of the relationship between Transfluvia's remuneration and the potential economic, customs, excise, tax, administrative and other financial exposure of the assignment concerned. Without these limitations of liability, Transfluvia would not provide its services at the agreed rates and would be entitled to require significantly higher remuneration or not to accept the assignment concerned.
l. Where the Client acts for purposes within its trade, business, craft or professional activity, it waives, insofar as legally permitted, any extra-contractual liability claim against Transfluvia and against its auxiliary persons for loss arising from the non-performance of a contractual obligation. Auxiliary persons may rely on this clause as third-party beneficiaries. 'Auxiliary persons' means any person engaged by Transfluvia to perform all or part of a contractual obligation assumed by Transfluvia within the entire contractual chain, including subcontractors, employees and directors.

Article 5. Contractual set-off and netting
a. This article applies exclusively where the Client acts for purposes within its trade, business, craft or professional activity.
b. The parties expressly enter into a bilateral set-off and netting agreement within the meaning of Article 5.263 of the Civil Code and Articles 3, 4°, 14 and 15 of the Belgian Act of 15 December 2004 on financial collateral. Transfluvia alone is entitled, but not obliged, to invoke and apply this set-off or netting.
c. This right covers all existing and future reciprocal monetary debts and claims between the Client and Transfluvia arising from or connected with their contractual or commercial relationship, irrespective of their legal basis, the agreement, assignment, service, licence or transaction concerned, their date of creation or due date and, insofar as legally permitted, the currency in which they are denominated, provided that such obligations are legally capable of set-off. This includes, inter alia, invoices, advances, provisions, costs, remuneration, interest, duties, taxes, excise duties, levies, charges, credit notes, repayments, refunds, refundable security and guarantees, and all amounts received by Transfluvia for the account or benefit of the Client or owed by Transfluvia to the Client.
d. Transfluvia may apply this set-off in whole or in part as soon as the reciprocal obligations exist, without prior notice of default, judicial decision or other formality. Its exercise constitutes performance of the netting agreement already concluded between the parties and not a new set-off agreement. For future obligations, this agreement applies from the moment they arise. Where different currencies are involved, conversion into euros shall be made at the applicable reference exchange rate of the European Central Bank or, failing that, at an objectively determinable market-conform exchange rate.
e. The parties acknowledge and expressly agree that their agreement and all separate earlier, simultaneous and subsequent agreements, assignments, services, licences and transactions constitute one global and continuous economic and contractual relationship. All reciprocal obligations arising therefrom shall accordingly, to the fullest extent permitted by their economic and legal connection, be regarded as interrelated and connected. To the extent that the enforceability of set-off against third parties does not already follow from Article 5.263 of the Civil Code and Articles 14 and 15 of the Belgian Act of 15 December 2004 on financial collateral, the parties intend that Transfluvia may also rely on the rules governing set-off of connected obligations, including Article 5.261, second paragraph, of the Civil Code.
f. Application of this netting agreement is not conditional on non-payment, notice of default, acceleration, termination or dissolution of any agreement or assignment. The netting agreement and any set-off exercised under it shall, to the fullest extent permitted by law, remain valid and enforceable in the event of attachment, judicial reorganisation, bankruptcy, liquidation, insolvency or any other situation involving concurrence of creditors. In particular, the parties intend Articles 14 and 15 of the Belgian Act of 15 December 2004 on financial collateral to apply to all reciprocal debts and claims already existing at the time of such concurrence, irrespective of their due date, purpose or currency.
g. Transfluvia shall determine, insofar as legally permitted, to which of its claims the set-off is allocated.
h. The Client is not granted any independent contractual right to invoke set-off or netting against Transfluvia. In this respect, the Client remains bound by these general terms and conditions and, where applicable, by the GBFFC, except to the extent otherwise required by mandatory law. An assignment, pledge, attachment or other disposition of a Client claim shall, to the fullest extent permitted by law, be without prejudice to the set-off and netting rights which Transfluvia may invoke against the Client or third parties under this article.

Article 6. Refusal, suspension and security
Transfluvia is entitled to refuse or suspend the acceptance or further performance of an assignment or service if the Client does not perform or properly perform its obligations, fails to provide necessary information or cooperation, is in payment arrears, or if there are reasonable doubts regarding its creditworthiness, the lawfulness of the requested transaction, compliance with applicable regulations or the safe feasibility of the assignment. In such circumstances, Transfluvia may require advance payment, an advance, provision or appropriate security before commencing or continuing the services.
For the purposes of Article 7 of the GBFFC 2024, the parties agree that the right of pledge referred to therein secures the claims referred to in that article up to a maximum amount of EUR 10,000,000.

Article 7. Force majeure and external systems
Insofar as the GBFFC do not apply, Transfluvia is not liable for the non-performance, late performance or defective performance of its obligations to the extent that this results from a circumstance that cannot reasonably be attributed to it, including failures or unavailability of government, customs, communication, energy, cloud, software or other external IT systems, cyber incidents, measures taken by authorities or failures of external service providers. The obligations concerned shall be suspended for the duration of the impediment and applicable performance periods shall be extended accordingly.

Article 8. Confidentiality, intellectual property and personal data
a. Transfluvia and the Client shall treat as confidential the confidential information obtained in the context of their legal relationship. This obligation does not prevent information from being disclosed to the extent necessary for the performance of the assignment, to auxiliary persons, professional advisers, insurers, competent authorities, or where disclosure is required by law.
b. All intellectual and other property rights in software, databases, models, templates, methodologies, documentation, report structures, calculations, know-how, working methods and other tools developed or used by or for Transfluvia shall remain exclusively vested in Transfluvia or its licensors, even when communicated to or used for the Client in connection with an assignment. Unless expressly agreed otherwise in writing, the Client acquires only the non-exclusive right of use reasonably necessary for the purpose for which the relevant result was provided to it.
c. Each party is responsible for the lawfulness of the processing and disclosure of personal data for which it acts as controller under the applicable data protection legislation. The capacity in which a party processes personal data is determined by its actual role in the processing concerned and is not altered merely by the application of these general terms and conditions.
To the extent that Transfluvia processes personal data for its own purposes or in order to comply with legal, regulatory, administrative or professional obligations imposed on it, Transfluvia acts as controller for that processing.
d. Where and to the extent that Transfluvia processes personal data exclusively for the benefit and on behalf of the Client and thereby acts as processor under the GDPR, the provisions of Articles 8.d to 8.j constitute the data processing agreement concluded between the parties within the meaning of Article 28 GDPR.
The subject matter of the processing consists of the processing of personal data necessary for the performance of the services entrusted by the Client to Transfluvia. The processing lasts for the duration of the relevant services and, insofar as necessary, for the subsequent period during which personal data are lawfully retained in accordance with this article.
Depending on the service entrusted, the nature and purpose of the processing may include collecting, receiving, recording, structuring, storing, consulting, using, modifying, transmitting, making available, archiving and deleting personal data insofar as necessary for the performance, support, security and administration of the relevant services.
The personal data processed may include, inter alia, identification and contact details, professional and business data, data relating to representation and authority, customs, logistics, transactional and financial data, communication data, user and access data and technical or system data. Data subjects may include, inter alia, the Client and its directors, employees, representatives, contact persons, customers, suppliers, carriers, drivers and other persons whose personal data the Client provides to Transfluvia or causes Transfluvia to process. Special categories of personal data shall be processed only insofar as necessary for the agreed services and where such processing is lawful.
e. In its capacity as processor, Transfluvia shall process personal data only on documented instructions from the Client, including the agreement, the assignment and subsequent written or electronically recorded instructions, including with regard to any transfers of personal data to a third country or international organisation,

unless processing is required by a provision of Union or national law applicable to Transfluvia. In the latter case, Transfluvia shall inform the Client of that legal requirement before processing, unless the applicable regulations prohibit such information.
Transfluvia shall inform the Client without delay if it considers that an instruction infringes the GDPR or other applicable data protection legislation. Transfluvia is not required to carry out an instruction for as long as there is reasonable doubt as to its lawfulness.
f. Transfluvia shall ensure that persons under its authority who have access to personal data are bound by confidentiality and obtain access only insofar as necessary for their work. Taking Article 32 GDPR into account, Transfluvia shall implement appropriate technical and organisational measures to ensure a level of security appropriate to the risk.
Transfluvia shall inform the Client without undue delay of a personal data breach of which it becomes aware and which concerns personal data that it processes as processor for the Client, and shall provide the information reasonably available and necessary to enable the Client to comply with its legal obligations in that respect.
g. The Client grants Transfluvia general written authorisation to engage other processors insofar as necessary or reasonably useful for the performance of the services. Transfluvia shall impose on such sub-processors the same data protection obligations as those imposed on Transfluvia under this article, insofar as they apply to the processing carried out by the sub-processor.
Transfluvia shall inform the Client of intended changes concerning the addition or replacement of sub-processors, thereby giving the Client the opportunity to object on substantiated grounds relating to data protection. If such an objection cannot reasonably be resolved, Transfluvia may suspend or terminate the processing or service concerned insofar as it cannot reasonably be continued without the sub-processor concerned.
h. Taking into account the nature of the processing, Transfluvia shall, insofar as possible, provide reasonable assistance to the Client in fulfilling its obligations concerning the exercise of data subjects' rights and, taking into account the nature of the processing and the information available to Transfluvia, in complying with Articles 32 to 36 GDPR.
To the extent that such assistance requires work outside the services normally agreed and the need for it is not the result of a breach attributable to Transfluvia, Transfluvia is entitled to charge the Client for the services and external costs reasonably involved.
i. Upon termination of processing as processor, Transfluvia shall, at the Client's choice, delete or return the personal data which it processes exclusively in that capacity for the Client and delete existing copies thereof, except to the extent that Union or national law requires further retention.
The foregoing is without prejudice to Transfluvia's right, insofar as lawful and necessary, to continue to retain and process personal data for its own account and in its capacity as controller in order to comply with legal, regulatory, administrative or professional obligations imposed on it, as well as for the establishment, exercise or defence of legal claims and for the defence of Transfluvia, its directors, employees or auxiliary persons against claims or allegations of liability. Any such further processing shall be limited to the personal data and period reasonably necessary for those purposes.
j. Transfluvia shall make available to the Client the information reasonably necessary to demonstrate compliance with Transfluvia's obligations as processor under Article 28 GDPR and shall cooperate with reasonable audits or inspections by the Client or an independent auditor authorised by it.
Unless a supervisory authority requires otherwise or a demonstrably urgent security incident justifies otherwise, an audit shall be announced in writing within a reasonable period in advance, conducted during normal business hours and organised so as not to unnecessarily disrupt Transfluvia's operations or the confidentiality, security and rights of other clients and third parties. The auditor shall be bound by appropriate confidentiality obligations. Transfluvia may require that available certifications, audit reports or other relevant control documentation first be reviewed before an on-site audit is carried out.
The reasonable internal and external costs of an audit shall be borne by the Client unless the audit reveals a material failure by Transfluvia to comply with its obligations under Article 28 GDPR.

Article 9. Jurisdiction and applicable law

a. Where the Client acts for purposes within its trade, business, craft or professional activity, the courts having territorial jurisdiction over Kortrijk shall have exclusive jurisdiction to hear any dispute arising directly or indirectly out of, or in connection with, an agreement, assignment, service, supply, licence or other legal relationship between Transfluvia and the Client. This is without prejudice to Transfluvia's right to seek interim or protective measures or enforcement measures before any court or body having jurisdiction for that purpose under the applicable rules.
b. All agreements, assignments, services, supplies, licences and other legal relationships between Transfluvia and the Client shall be governed by Belgian law. Where the Client acts as a consumer, this choice of law shall not, however, have the effect of depriving the consumer of the protection afforded by provisions which, under the law that would have been applicable in the absence of this choice of law, cannot be derogated from by agreement.

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