

**FORM FOR THE INVOKING OF DIRECT REPRESENTATION FOR CUSTOMS AND EXCISE FORMALITIES**  
**(including agreement for responsible fiscal representation under global number)**

**1) PROXY FOR DIRECT REPRESENTATION**

I, undersigned, ..... (name, forename),  
sufficiently authorised to act legally for (1)  
.....  
.....

..... (name, company form, VAT-number and address) (2),  
and hereinafter referred to as the '*principal*', hereby declares that the said company, in relation to the customs and excise formalities mentioned hereafter, can be unconditionally represented in his dealings with the customs authorities by the following persons:

- Transfluvia Nv, Transportcentrum LAR K20, 8930 Menen, enterprise number 0405.517.606, listed in the register of customs representatives under n° 12 and titleholder of the AEO authorization BEAEOC0000084GDG.
- D+TB bvba, Transportcentrum LAR K21, 8930 Menen, enterprise number 0461.922.116, listed in the register of customs representatives under n° 2259 and titleholder of the AEO authorization BEAEOC0000069GDG;

who will hereinafter be referred to as the '*mandated representative*'.

Purview and modalities for the application of the direct representation:

1) The representation covers all acts and formalities laid down by customs and excise legislation, 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, for the amounts in connection with the declarations accepted in that context, they can be charged in my name to the Single Office of the customs and excise administration prescribed FRCT current account/credit account as well as the guarantee to that office in my name in connection with the postponement of payment;
- for placing goods under other customs procedure: all other customs procedures;  
if applicable: if in the framework of the customs procedure in question a guarantee is to be established, the amount in connection with the declaration under this customs procedure can be charged to the Single Office of the customs and administration as established guarantee.

➔ *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.

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.

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*.

..... (initials)

For all transactions with the Single Office of the customs and excise administration, in accordance with 1) in this respect, as the case may be, the account or the guarantee establishment of the *mandated representative* with the Single Office of the customs and excise duties may be used.

In accordance with articles 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)), article 70/3, § 2, c of the Belgian General Law on Customs and Excise of July 18, 1997 (*BOJ* September 21 1977, 11.476) and articles 1984 up to and including 2010 of the Belgian Civil Code, the customs and excise formalities will be fulfilled in my name and on my behalf.

The *principal* acknowledges that in accordance with article 5, 15) of the above mentioned Regulation, he is the 'declarant' and that he is the only debtor of any fiscal debt which could arise as a result of the instructions given to the *mandated representative*.

## 2) RESPONSIBLE REPRESENTATION AGREEMENT UNDER GLOBAL NUMBER

The *mandated representative* represents the *principal* in accordance with section 55, § 3,2° of the Belgian VAT Code and section 31 of Royal Decree No 31 of 2 April 2002 issued to implement such Code. Therefore, the *principal* confirms not to have already been identified in Belgium under an individual number (direct identification or identification with recognition of a responsible representative in accordance with section 55 §§ 1 & 2 of the VAT Code).

1. The *mandated representative* undertakes to perform the formalities specified in Royal Decree No 31 of 2 April 2002 issued to implement the Belgian VAT Code. The *mandated representative* undertakes to perform his assignments in accordance with the provisions of Belgian VAT Code and the decision E.T. 124.203, dd. 31.03.2014. The *mandated representative* has to act in good faith.
2. The *mandated representative* shall fulfil all and any obligations inter alia regarding the keeping of the books, the preparation of declarations and listings, and the issue and making out of invoices and documents and pay the VAT due on account of the declarations made.
3. The *mandated representative* must have included the intra-EU supplies performed by his *principal*, within the accounting, the regular VAT return and the intra-EU submission of global VAT IDs.
  - For each and every delivery executed for the client, the *mandated representative* must be able to present an excerpt of the VIES system, which proves the VAT ID of the contracting party of the *principal* (or - if goods are transferred - the principal's VAT ID) under which the intra-EU purchase in a member state other than Belgium is realized, was valid at the time of delivery (or - if extended - at the time of import subject to the application of customs procedure 42, immediately preceding suchlike intra-EU supply). In exceptional cases, the VAT ID's validity may be otherwise verified retroactively by the *mandated representative*.
  - For each intra-EU transaction the *principal* will deliver, either a completed and signed waybill in order to verify the intra-EU transportation of goods that is subject of a specific delivery, or a destination document as provided for in decision VAT n° E.T.129.460 dd. 01.07.2016. The data related to the goods listed in this waybill have to match with those on the invoice related to the delivery. The *principal* undertakes to deliver the transport documents (CMR, ...) and/or signed delivery notes, which can be used as a receipt by the consignee / customer in another member state, to the *mandated representative* immediately. He can do this by mail ([customs.rq@transfluvia.be](mailto:customs.rq@transfluvia.be)) or by fax 0032 56 34 40 15.
4. The *principal* undertakes to provide the *mandated representative* with all and any such documents as are necessary for the performance of his assignment, in time, both at the beginning and during the performance of the Agreement. The *principal* shall be responsible for the completeness, correctness, validity, authenticity, timeliness and the proper use of the documents put at the *mandated representative*'s disposal by him.

..... (initials)

### 3) FURTHERMORE

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

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

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

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

The principal (Place and date, Signature, name and function):

The mandated representative:

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(1) In the absence of competence, the undersigned binds himself, undiminished any other right or action.  
(2) Only to be completed when a legal person is represented.

..... (initials)