

The undersigned,

**CLIENT/ FOREIGN BUSINESS:**

*(hereinafter referred to as the Client)*

The information below must be filled in by the Client:

Company name: \_\_\_\_\_  
Address: \_\_\_\_\_  
Zip code and Place: \_\_\_\_\_  
Country: \_\_\_\_\_  
Chamber of Commerce No: \_\_\_\_\_  
VAT Identification No: \_\_\_\_\_  
EORI No: \_\_\_\_\_  
Passport No. / ID Card No: \_\_\_\_\_

And

**FORWARDING COMPANY / TAX REPRESENTATIVE**

Dutch operating companies that belong to the group of Customs Support Group B.V., including but not limited to<sup>1</sup>:

- **Arbo Grensservice B.V. (KvK 09060314) - Customs Support Duiven**  
Marketing 19, 6921 RE Duiven - (VAT-Number NL008083472B02)
- **Musketier Fiscaal B.V. (KvK 09139516) - Customs Support Duiven II**  
Marketing 7, 6921 RE Duiven - (VAT-Number NL812598829B01)
- **Customs Support Fiscal B.V. (KvK 20033123) - Customs Support Fiscal**  
Willem Barentszstraat 11, 3165 AA Rotterdam - (VAT-Number NL006146879B02)
- **Debovat B.V. (KvK 34073895) - Customs Support Rotterdam Zuidwest I**  
Willem Barentszstraat 11, 3165 AA Rotterdam - (VAT-Number NL823109768B02)
- **Phimex Douane Expeditie B.V. (KvK 29041177) - Customs Support Rotterdam Perishables**  
Willem Barentszstraat 11, 3165 AA Rotterdam - (VAT-Number NL802936660B02)
- **European Customs Support B.V. (KvK 20117622) - Customs Support Moerdijk**  
Plaza 6, 4782 SK Moerdijk - (VAT-Number NL813935234B02)
- **Customs Clearance Moerdijk B.V. (KvK 20082994) - Customs Support Moerdijk I**  
Plaza 6, 4782 SK Moerdijk - (VAT-Number NL805338470B02)
- **Verhoex Douane Advies B.V. (Verhoex Douane Services) (KvK 12029146) - Customs Support Venlo**  
Olivier van Noortweg 19c, 5993 SL Maasbree - (VAT-Number NL812977385B02)
- **F.V. de Groof's in- en uitklaringsbedrijf B.V. (Comex) (KvK 22011732) - Customs Support Hansweert**  
Weststraat 5, 4421 AC Kapelle - (VAT-Number NL001597620B02)
- **Verex Customs Services B.V. (KvK 21011871) – Customs Support Terneuzen**  
Rooseveltpaan 8b, 4536 GZ Terneuzen - (VAT-number NL004283041B02)

Who can trade under the name Customs Support

*(hereinafter jointly and individually referred to as the Tax Representative)*

<sup>1</sup>The list of Customs Support Group B.V. affiliated entities can be found at <https://customssupport.nl/downloads-the-netherlands>

Take in account that:

- A. the Client is a foreign company without a permanent establishment in the Netherlands, which (as a result of engaging in activities) sometimes has to deal with Dutch sales tax;
- B. the Client would like the Tax Representative to carry out the required operations and activities pursuant to the 'Turnover Tax Act 1968' (Wet op de Omzetbelasting 1968) and related laws and regulations, with regard to the shipments of goods presented by/on behalf of the Client or intended for the Client, hereinafter referred to as the 'Operations and Activities';
- C. with regard to the Operations and Activities, the Client wishes to award this assignment to the Tax Representative, and the Tax Representative wishes to accept this assignment;
- D. in respect of the Operations and Activities, the Client wishes to award power of attorney to the Tax Representative;
- E. the Client does not wish to award this assignment and grant this authorisation to the Tax Representative for every shipment, but wishes to award the assignment and grant the authorisation once only, based on which all future assignments for which the Operations and Activities are required, shall be performed;
- F. this assignment and authorisation are always limited to the aforementioned shipments of goods that are dealt with by or with the intervention of the Tax Representative;
- G. the Tax Representative does not wish to be obliged to accept every shipment, but wishes to have the option to refuse individual assignments;
- H. the parties wish to lay down, in this written framework agreement, the agreements relating to the assignments to be given by the Client, for which the Operations and Activities are required and, at the same time, the Client wishes to grant a long-standing authorisation to the Tax Representative with regard to the Operations and Activities;

and agree on the following:

#### **ASSIGNMENT:**

The Client instructs the Tax Representative to act as Tax Representative with restricted licence in accordance with article 33g of the Turnover Tax Act 1968, for the shipments of goods presented by/on behalf of the Client or intended for the Client, for which the Client has given the Tax Representative the requisite documents and information. Subject to the provisions in article 5 of the Dutch Forwarding Conditions (Nederlandse Expeditievoorwaarden) and article 1.1 of this agreement/authorisation, this assignment is accepted by the Tax Representative.

#### **AUTHORISATION:**

As from the effective date of this agreement/authorisation and unless notice is given by the Client, the Client authorises the Tax Representative, at the Client's first request, to report on and render account for the use of this power of attorney, to manage its affairs, to represent its interests, to defend its rights and, by doing so, to represent it and, to this end: to do everything in accordance with the Turnover Tax Act 1968 and all related laws and regulations in the Netherlands, to carry out the required operations and activities, and, furthermore, to do anything that the Tax Representative may deem desirable, useful or necessary in the interests of the Client and what the Client itself, if it were present, could, may or should do, all of which is with the power of substitution and everything in the name of the Client as well as, where necessary, in its own name.

In connection with the authorisation, the Client is obliged to provide proof of the existence of the company, its current place of business<sup>2</sup> and the identity/identities of the person/persons authorised to represent the company, to the Tax Representative.<sup>3</sup>

Subject to derogations/additional arrangements in this agreement/authorisation, or in other agreements entered into by the parties, the Dutch Forwarding Conditions, with the exclusion of arbitration clause included in the Dutch Forwarding Conditions, apply to all operations and activities that, for whatever reason, the Tax Representative carries out directly or indirectly for or on behalf of the Client or in respect of the Client's affairs.<sup>4</sup> The latest version of the Dutch Forwarding Conditions that apply at the time at which the Tax Representative accepts in writing (which includes electronically) an assignment to carry out customs work, or has started the execution of the work, as described in this agreement/authorisation. As soon as a new version of the Dutch Forwarding Conditions becomes available, the Tax Representative shall inform the Client of this. By signing this agreement/authorisation, the Client declares that it agrees explicitly and irrevocably with the applicability of the Dutch Forwarding Conditions, plus that it has taken note of these conditions.

#### COMMENCEMENT AND DURATION OF THE AGREEMENT/AUTHORISATION:

This agreement/authorisation is entered into/is valid for an indefinite period of time, starting on the date of signing. Both parties are entitled to terminate the agreement/authorisation in due observance of article 7.2.

The following appendices form part of this agreement/authorisation:

- [Appendix A, the Dutch Forwarding Conditions](#)
- [Appendix B, work instructions/requisite information and documents for each transaction](#)

*You can also find these attachments on our website [www.customssupport.com](http://www.customssupport.com) under the heading "Downloads"*

#### Article 1. GENERAL PROVISIONS

- 1.1** In addition to article 5 of the Dutch Forwarding Conditions - provided that the Tax Representative reports this prior to the import declaration or delivery of the shipment of goods - the Tax Representative is entitled to refuse to perform operations and activities ensuing from this agreement/authorisation. The Tax Representative is not liable for any damage that ensues from or that is related to the refusal mentioned above.
- 1.2** The Client is only permitted to use the Tax Representative's VAT identification number insofar as this ensues from this agreement/authorisation and this is required to fulfil legal requirements
- 1.3** The Tax Representative will only use the Client's documents, information and data for work/activities that ensue from this agreement/authorisation. The Tax Representative will not pass on the documents, information and data to third parties, unless this arises from this agreement/authorisation or is necessary for the reasons of the correct levying of tax or if this arises from a legal requirement.
- 1.4** Tax Representative's VAT number cannot be used by third parties without written permission of Tax Representative.
- 1.5** All customs operations, concerning consignments handled by Tax Representative, must be carried out by Tax Representative.
- 1.6** Before each transaction using VAT number of Tax Representative, Client has to inform and provide Tax Representative with the correct information and documents.

<sup>2</sup> For example, a recent excerpt of the company's entry into the Trade Register of the Chamber of Commerce, or a statement by the company to serve as evidence of the authority of the person issuing the authorisation

<sup>3</sup> A copy of the passport or the identity document, on which the photo and the Citizen's Service Number are hidden or struck through. For example, a photo made using the 'copy-ID app' of the Dutch government could be used. This app can be downloaded from the Apple AppStore or the Google Play store (<https://www.rijksoverheid.nl/onderwerpen/identiteitsfraude/vraag-en-antwoord/veilige-kopie-identiteitsbewijs>)

<sup>4</sup> The Dutch Forwarding Conditions, filed by FENEX with the Registry of the Courts of Rotterdam and Amsterdam, can also be consulted at <http://www.fenex.nl/fenex-voorwaarden>

- 1.7 Matters in relation to the execution of this agreement can be agreed further in writing between the parties in addition to this agreement.

## Article 2. DESCRIPTION/NATURE OF THE AGREED WORK

- 2.1 The Tax Representative shall act on behalf of the Client in respect of all obligations which ensue from Dutch laws and regulations with regard to the tax representation with restricted licence.
- 2.2 The Tax Representative shall carry out the following activities on behalf of/for the benefit of the Client:
- Periodic turnover tax returns under the VAT identification number assigned to the Tax Representative for that purpose.
  - Periodic statements of Intra-Community deliveries.
  - Periodic statements for Statistics Netherlands/Intrastat.
- 2.3 On a regular basis, the Tax Representative will verify, with the Tax Authorities, the VAT identification number of the intra-community acquirer.
- 2.4 In the import declaration and/or upon delivery of the shipment of goods, the Tax Representative will apply the correct turnover tax rate based on the invoices issued by the Client, other documents, information and data.
- 2.5 Notwithstanding the foregoing, the following is mandatory for the Tax Representative with restricted licence in accordance with the law:
- Furnishing the Tax Authorities with security.
  - If requested, providing the Tax Authorities with information.
  - Keeping records in order to be able to demonstrate, in the event of audits, that correct and full taxation has taken place.

## Article 3. RIGHTS ACCRUING TAX REPRESENTATIVE

- 3.1 In the event of operations/activities and formalities pertaining to the agreement, if the Tax Representative is in any doubt about the correct application of the turnover tax rate, or the deferment of turnover tax, then the Tax Representative is entitled to make a declaration using the current turnover tax rates or to amend a declaration after it has been filed.
- 3.2 The Tax Representative reserves the right to suspend operations and activities until the amount owed under this agreement or the applicable conditions has been paid. If operations and/or activities are suspended, the Tax Representative shall inform the Client of this.
- 3.3 The Tax Representative is entitled to offset all payments/refunds by the Tax Authorities, of any kind, accruing to the Client, if the Client does not fulfil the obligations that ensue from this agreement/authorisation, or when the Tax Representative can reasonably assume that the Client will fail to meet its obligations.
- 3.4 The Tax Representative is entitled, but not obliged, to enter into consultations/to negotiate with the Tax Authorities about additional tax assessments, levies and/or other costs and matters that are covered by this agreement.
- Engaging the services of third parties to handle claims and negotiations with the Tax Authorities shall take place in consultation with and at the expense and risk of the Client.
- 3.5 Should an unforeseeable circumstance arise with regard to the execution of the work not provided for in this agreement, the Tax Representative shall take instructions from the Client. If, however, within a reasonable period of time a reply is not forthcoming from the Client and, on account of an urgent interest, immediate action is required, at its discretion, but with due regard to the agreements reached and at the Client's own expense and risk, the Tax Representative will take this action.

**Article 4. CLIENT'S OBLIGATIONS**

- 4.1 The Client is obliged to inform the Tax Representative in advance about the nature, quantity and value of the anticipated shipments of goods and to inform the Tax Representative of anticipated changes to the work and/or the nature, quantity and/or value of the goods flows.
- 4.2 The Client is obliged to supply the Tax Representative with all requisite documents, information, and data - as well as for each individual shipment/transaction.
- 4.3 In respect of the Tax Representative, the Client guarantees that the documents, information and data that it supplies are in line with the applicable legislation, correct, complete, up-to-date and in no way misleading. The agreed work instructions include a summary of these requirements.
- 4.4 At the Tax Representative's first request, the Client is obliged to make any efforts required to ensure that the operations and activities are performed correctly by the Tax Representative.
- 4.5 The Client shall indemnify the Tax Representative at all times against third-party claims, including claims of employees of both the Tax Representative and the Client, connected with or ensuing from the damage referred to in article 5 paragraph 2 of this agreement/authorisation.
- 4.6 The Client shall pay to the Tax Representative the agreed remunerations and other costs, rights, etc. ensuing from this agreement/authorisation upon commencement of the operations/activities, unless agreed otherwise. These amounts shall also be due if damage has occurred during the execution of the agreement/authorisation.
- 4.7 The Client shall at all times be obliged to indemnify the Tax Representative for any amounts to be levied or additionally demanded by any authority in connection with this agreement/authorisation, as well as any related fines that are imposed. The Client shall also reimburse the said amounts to the Tax Representative if a third party brought in by the Tax Representative demands payment for the said amounts within the framework of the Agreement.
- 4.8 The Client is obliged to inform the Tax Representative immediately of the sale/transfer of its company, a change of control within the company and of suspension of payments and bankruptcy.

**Article 5. LIABILITY OF PARTIES**

- 5.1 Notwithstanding the provisions of the Dutch Forwarding Conditions, the Tax Representative is not liable for the operations and activities of the third parties whose services it engages.
- 5.2 The Client shall be liable vis-a-vis the Tax Representative for any damage – including but not limited to material and immaterial damage, consequential damages, fines, interest, as well as penalties and confiscation, including damage on account of non-clearance or tardy clearance of customs documents and claims due to product liability and/or intellectual property rights – suffered directly or indirectly by the Tax Representative as a result of (amongst other things) the non-compliance by the Client of any obligation pursuant to this Agreement/authorisation or pursuant to applicable national and/or international legislation, as a result of any incident that is within the control of the Client, as well as a result of the fault or negligence in general of the Client and/or its employees and/or Third Parties whose services the Client engages and/or Third Parties that work on behalf of the Client.

**Article 6. SECURITY**

- 6.1 In addition to the Dutch Forwarding Conditions, at the Tax Representative's first request, the Client is obliged to furnish adequate security, including an adequate bank guarantee (in terms of its type and content), for anything arising from this agreement, both during the term of the agreement and after the agreement has expired. This request can be made both upon commencement of the tax representation and during the tax representation.

**Article 7. DURATION OF THE AGREEMENT/ TERMINATION OF THE AGREEMENT**

- 7.1** This agreement/authorisation is entered into/is valid for an indefinite period of time, unless agreed otherwise.
- 7.2** This agreement/authorisation can be terminated/revoked by either of the parties, with observance of a term of one month. Termination/revocation must take place by registered letter.
- 7.3** Unless the termination is pursuant to art. 5 paragraph 3 of the Dutch Forwarding Conditions, both upon termination of the agreement and after the term of this agreement, the parties must ensure proper compliance with all statutory rules and agreed conditions - including for each individual transaction/shipment. The foregoing must take into account the legal time-frames for the provision of information, accountabilities, liabilities, costs and additional tax assessments.
- 7.4** Either of the parties can terminate the agreement prematurely with immediate effect, with no repercussions and with no judicial/arbitral intervention, if:
- a) the contractual other party, who is in default, or shall be in default, does not fulfil its obligations, as provided for in this agreement, or;
  - b) the contractual other party sells or transfers its company to a third party, or the control in the company changes, or;
  - c) if the contractual other party has been granted a moratorium, or is declared bankrupt, or;
  - d) the Tax Representative can demonstrably not act as such.
- 7.5** In accordance with article 7.4 1st paragraph, the Tax Representative can terminate the agreement prematurely, if:
- a) this is justified pursuant to article 4.1 in the opinion of the Tax Representative, or;
  - b) an agreement cannot be reached about the price and/or rates, or;
  - c) an agreement cannot be reached about the guarantees to be provided.
- 7.6** The provisions in this agreement in relation to additional tax assessments required by the authorities, the fulfilment of obligations required by the authorities or other payments, shall continue to apply even after termination of the agreement.

**Article 8. NULL AND VOID CLAUSE/CHANGES TO THE GOVERNMENT**

- 8.1** In the event that one or more individual provisions in this agreement is/are or become(s) null and void, this nullity shall not affect the validity of the other provisions in the agreement.
- 8.2** In the event that provisions in this agreement are found to be null and void or voidable, or if on account of changes in governmental legislation, this agreement/authorisation has to be amended, the Tax Representative reserves the right to terminate this agreement/authorisation without any repercussions or, in consultation, to change the clause to a valid alternative, where the validity of the other provisions are not affected.

**Article 9. PERIOD OF LIMITATION**

- 9.1** Article 20 of the Dutch Forwarding Conditions applies on the provision that, by way of derogation from article 20 paragraph 1, claims of the Tax Representative in connection to this agreement in respect of amounts to be claimed/additionally demanded by any government, as well as fines imposed and interest owed, shall be barred after five years have lapsed.

**Article 10. CHOICE OF LAW/ARBITRATION/COURT**

- 10.1** This agreement/authorisation is governed by Dutch law.
- 10.2** The district court of Rotterdam shall have exclusive jurisdiction in first instance in respect of disputes between the parties.

**CLIENT, LEGALLY VALID<sup>5</sup> REPRESENTED BY:**

Full Name: \_\_\_\_\_

*(please send a copy of the extract from the trade register and a copy of a valid proof of identity) [2 & 3]*

Position: \_\_\_\_\_

Authorized to represent the Client's company since

\_\_\_\_\_ (Month) \_\_\_\_\_ (Date)

Date and Place: \_\_\_\_\_

Signature: \_\_\_\_\_

**TAX REPRESENTATIVE, LEGALLY VALID REPRESENTED BY:***This part will be filled out by Customs Support*

Full Name: \_\_\_\_\_

Position: \_\_\_\_\_

Date and Place: \_\_\_\_\_

Signature and Stamp: \_\_\_\_\_

<sup>5</sup> For verification attach to this agreement/authorisation: a recent excerpt of the company's entry into the Trade Register of the Chamber of Commerce and a copy of the passport of the legal representative. See footnotes 2 and 3.