



Agreement/Authorization
to act as Fiscal Representative with a limited license

The Undersigned (hereinafter: the “Principal”);

Company Name: _____

Trade Reg no.: _____

**(add copy of company-registration/ signatory power of representative, extract
Commercial Register)**

Address: _____

Zip code: _____

City: _____

VAT no.: _____

EORI no.: _____

Website: _____

E-mail: _____

Telephone number: _____

herewith instructs and authorizes 24/7 Customs B.V. (hereinafter: the “LFR”), to carry out the operations and activities, prescribed pursuant to the applicable legislation and regulations within the LFR’s jurisdiction in all matters pertaining to value added tax in respect of the import of goods and the subsequent delivery of consignments of goods declared by or on behalf of the Principal for free circulation, or of consignments of goods addressed to the Principal (hereinafter: the “Agreement/ Authorisation”). The Principal hereby confirms to be a foreign enterprise without a permanent establishment within the LFR’s jurisdiction. The LFR hereby confirms acceptance of the instruction and authorisation to act as fiscal representative with a limited license on behalf of the Principal. The LFR shall at all times be entitled to refuse operations and activities in specific instances. LFR shall inform Principal accordingly, stating the reasons for refusal. This Agreement/ Authorisation sets out the framework of terms and conditions subject to which the operations and activities shall be carried out by the LFR as per separate instructions. The Principal is obliged to provide the data and documents described in appendix B furtheron in this Agreement/ Authorisation. Furthermore, to the extent that this Agreement/ Authorisation shall prevail in case of any discrepancy, the performance of the Customs Formalities shall be

24/7 Customs B.V., Oslo 4, 2993 LD Barendrecht - Tel: 0180-727811 - KvK : 71194673 RSIN: 858617262
EORI: NL858617262 – VAT: NL858617262B01 – IBAN: NL44ABNA0817843337

SIGNATURE:



subject to the terms and conditions of the Dutch Forwarding Conditions. Dutch law to apply and the Court of Rotterdam, the Netherlands, to have exclusive jurisdiction in the first instance.

By signing this Agreement/ Authorisation the Principal irrevocably confirms that the terms and conditions rendered applicable above have been made properly available to the Principal. All operations and activities, shall be carried out by the LFR on behalf and for the risk of the Principal. We like to refer to appendix B, which describes the information and documents required for each transaction from the fiscal representative. The LFR shall carry out the following operations and activities on behalf of/for the benefit of the Principal:

- a) Periodical VAT declaration under the VAT identification number allocated to the LFR.
- b) Monthly report of intra-Community supplies.
- c) Monthly report CBS / Intrastat.

With regard to the import declaration of goods and the subsequent delivery of consignments of goods, the LFR shall, on the basis of the information and data supplied by the Principal, required pursuant to the relevant regulations in that jurisdiction, whenever possible, apply the zero rate tariff. If there is any doubt on the part of the LFR on whether the application of the zero rate tariff or transfer of VAT is legally allowed, the LFR shall be entitled to file a declaration or amend a declaration, applying the national VAT tariff. The LFR shall have the right to suspend operations and activities until the Principal shall meet his obligations ensuing from this Agreement/ Authorisation. The LFR shall have the right to offset any payments/refunds by the (tax) authorities of whatever nature accruing to the Principal in the case that Principal shall not meet his obligations ensuing from this Agreement/ Authorisation. The LFR shall retain the right and shall be entitled, but not be obliged, to negotiate with the (tax) authorities concerning (supplementary) tax levies, imposed fines, interests due and/or other costs. The Principal shall provide the LFR in good time, for each individual transaction/consignment, with all required documents and (electronic) information and data, required pursuant to the relevant regulations in that jurisdiction and which are necessary to carry out the operations and activities. The Principal warrants that all documents and (electronic) information required shall be provided in good time and shall be complete and correct. The Principal shall indemnify and hold harmless the LFR against claims by third parties in connection with any failure on the part of the Principal and his agents and subcontractors to meet any obligations that may exist under this Agreement/ Authorisation and/or relevant general conditions, including the provision, within good time, of the correct VAT identification numbers and correct and complete documents and information. The Principal shall be obliged to pay to the LFR the agreed remuneration for the operations and activities conform the communicated prices and rates, which may periodically be re-assessed by the LFR. The Principal shall be obliged, in addition to the agreed remuneration, to reimburse/pay any other sums/expenses ensuing from this Agreement/ Authorisation. The Principal shall be obliged to reimburse/pay the LFR at all times upon first request any amounts to be levied or additionally demanded by any (tax) authority in connection with this Agreement/ Authorisation, as well as any fines imposed and interests due. Upon commencement of this Agreement/ Authorisation, the Principal shall provide adequate security, entirely at the LFR's discretion, in favour of the LFR by way of a bank guarantee in respect of the obligations of the Principal ensuing from this Agreement/ Authorisation. The Principal shall furthermore upon first written request provide (additional) security, in respect of any duties, taxes, levies, interest, damages, claims, penalties or any other expenses paid, or to be paid, by the LFR to any (tax) authority or to



any other third party. The Principal shall be obliged to notify the LFR in good time (or: as early as possible) of the (proposed) sale/transfer of his company, any change in control of the company as well as (imminent or threatened) application for a moratorium and/or bankruptcy. This Agreement/ Authorisation shall remain in force for an indefinite period, commencing upon date of execution of this Agreement/ Authorisation. This Agreement/ Authorisation shall be terminated by written notice by registered letter whilst observing a notice period of one (1) month. Upon termination and dissolution of the Agreement/ Authorisation, all claims - including future claims - by the LFR on the Principal shall be immediately and fully due and payable. Any claims the LFR has against the Principal in respect of amounts demanded by any (tax) authority from the LFR (or from any third party instructed by the LFR) - in respect of amounts to be levied or additionally demanded, fines imposed, interest due and other costs - shall be timebarred by the mere lapse of five years after completion of the year in which the claim of the (tax) authority against the LFR arose, or five years after completion of the year in which the claim of the third party against the LFR arose. In the case of administrative review and/or appeal has been filed, the period of limitation shall commence on the day following that upon which judgment in the administrative review or appeal proceedings became final. The Principal and its legal representative duly signing this Agreement/ Authorisation on its behalf consent to the LFR processing and retaining the personal data and information required for the purpose of performing the operations and activities hereunder.

Limited Fiscal Representative (LFR):

Company name: 24/7 Customs B.V., herewith **legally represented** by

Name: C.G.F. (Erik) Spee

Position: Director

Date: _____ - _____ - _____

Signature _____

Principal

Company name: _____, herewith **legally represented** by

Name: _____

Position: _____

Date: _____ - _____ - _____

Signature _____

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APPENDIX B

A permit to act as Fiscal Representative is only granted by the Dutch Tax and Customs Administration if certain requirements are met. One of the requirements set by the Tax and Customs Administration is that the Fiscal Representative keeps correct, complete and orderly records. These records shall evidence to the satisfaction of the Tax and Customs Administration that laws and regulations are correctly applied. The time limit with regard to a tax assessment is 5 years, pursuant to article 20 General Taxes Act. Since the Fiscal Representative will often not have the necessary documents, information and data at its disposal, but is (co)liable to the Tax and Customs Administration, the Principal shall provide these in a timely manner - before the start of the work, unless otherwise is stated - and correctly. The Principal is also after termination of this agreement/authorization - during the period in which the government may impose an additional tax assessment - obliged to render all assistance and provide all requested documents, data and information regarding the work that the Fiscal Representative has carried out within the framework of this agreement. The VAT records and the file of the Fiscal Representative shall contain: • an overview of all incoming transactions (import duties and purchase invoices), • an overview of all outgoing transactions (supplies / transfer of own goods / sales invoices and export documents), • a transparent relationship between incoming and outgoing transactions and, if applicable, storage of goods, • all files and documents shall demonstrate that the VAT rate (0%) is correct (proof of supply, invoice statements, correct VAT IDs, transparency and corresponding with the goods flow). Examples of additional information that the tax authorities may need (on an occasional basis and in retrospect) are: • confirmation of the order, between supplier, foreign importer and buyer, • proof of payment by or from the buyer, • statement of the buyer that it has reported / will report an intra-community acquisition in the VAT return in the member state where the goods have been acquired, • copies of the VAT return by buyer.

Documents, data and information that shall be provided by the Principal:

Written statement or statement by e-mail from the Client about the consignment for which the Fiscal Representative shall act as such. The Fiscal Representative shall receive an order from the Principal for each consignment, namely: • a specific, written instruction by or in the name of the foreign importer, for each consignment for which the Fiscal Representative shall act as such. This applies both to the import and to the successive consignment. The aforementioned instruction shall contain all details required to be able to import correctly, including the place and the name of the person to whom or the legal person to which the goods shall be sent. The instruction shall also specify which documents are included. • all documents and instructions shall at all times contain clear and identical references, such as order numbers, reference numbers or invoice numbers; also the quantities and the weights of all items shall correspond with each other. All documents, information and data necessary for import through customs, such as a packing list and an invoice.

If the Fiscal Representative is not in control of the transport and/or the import through customs, the Client shall make these documents, information and data available to the Fiscal Representative, possibly through third parties engaged by it. For the purpose of reverse-charging the Turnover Tax on import to the periodic return (in accordance with article 23 of Turnover



Tax Act), the import declaration shall state the VAT identification number of the Fiscal Representative as granted by the Tax and Customs Administration.

Necessary documents, information and data in case of intra-Community supplies

- VAT identification number of the customer shall be stated by the Client to the Fiscal Representative prior to the intra-Community supply
- Order confirmation or packing list, clearly stating the goods supplied.
- Invoice issued to the person who acquires intra Community within the EU. To apply the zero rate, this invoice shall state both the VAT identification of the Fiscal Representative and that of the customer (for further general invoicing requirements see §2)
- Proofs of supply , for example signed B/L or CMR or a cleared e-AD with goods subject to excise duty.
- Invoice transporter(s).

In accordance with the Turnover Tax Decree on intra-Community supplies of the State Secretary of Finance (Decree of 1 October 2002 no. DGB 2002/4947m/ bwbr0014081), the Fiscal Representative may require, inter alia, the following documents of the Client:

- Order confirmation
- Proof of payment of the customer
- Insurance policy in connection with the transport of the goods
- Customer shall send a customary confirmation of taking receipt of the goods to the Fiscal Representative
- Statement of the customer that it has reported/will report an intra-Community acquisition in the return for the Turnover Tax in the member state where the goods have been acquired
- Copies of the return for the Turnover Tax shall be sent by the customer to the Fiscal Representative.

Necessary documents, information and data in case of supplies within the Netherlands

- Invoice issued to the Dutch customer. For the purpose of reverse charging the Turnover Tax to a company with place of business in the Netherlands and registered for the turnover tax, the invoice shall state both the VAT identification number of the customer and the statement "reverse-charged in accordance with article 12 paragraph 3 Turnover Tax Act 1968".

Supplies to Dutch customers, not being a company registered for the turnover tax or with unknown VAT identification number, are not eligible for reverse-charging pursuant to article 12 paragraph 3 Turnover Tax Act. The VAT shall be charged on the invoice

- Proofs of supply , for example signed consignment note or other documents that can serve as proof of supply.

Depending on the situation, the Fiscal Representative may require, inter alia, the following documents of the Client:

- Order Confirmation
- Proof of payment of the customer
- Statement of the customer that it has filed / will file a return for the Turnover Taks



If the Fiscal Representative does not have the transport documents / proofs of supply at its disposal (for example: is not in control of the transport), the Client shall make these documents available to the Fiscal Representative, possibly through third parties engaged by it.

Correspondence between seller and customer.

If the Client is not also the acquirer of the goods, the Client shall instruct its customers in this respect. Necessary documents, information and data in case of export

- Invoice issued to the customer of the goods
- 3rd copy of the export declaration signed by customs
- Proofs of supply, for example signed B/L or CMR
- Invoice transporter(s)

Depending on the situation, the Fiscal Representative may require, inter alia, the following documents of the Client:

- Order Confirmation
- Proofs of import non-EU countries
- Proofs of payment of foreign (non-EU) customers
- Insurance policy in connection with the transport of the goods

Necessary documents, information and data in case of collect transactions

- Invoice issued to the customer of the goods
- Customer provides to the Fiscal Representative a statement (prior to the transport). If this statement is not available, it is strongly recommended to charge turnover tax, because this statement is crucial for the legitimate application of the zero rate
- One can also think of: - An acquisition letter in which the customer of the goods states to the Fiscal Representative that it has actually received the goods - Copies of the return for the Turnover Tax to be sent by the customer to the Fiscal Representative
- Further documents, information and data shall be provided in accordance with the relevant parts in this appendix, depending on the place of business of the customer.

Necessary documents, information and data in case of simplified ABC transaction

A transaction is a simplified ABC transaction if:

- Multiple transactions are concluded with regard to the same good between three parties that each have their place of business in a different EU Member State, and;
- party 'A' and 'B' make the agreement on the transport of the goods to 'C', and;
- the goods are transferred directly from the Netherlands to 'C' in the country of 'C'.
- Documents, information and data shall be provided in accordance with the part on intraCommunity Supplies in this appendix. Furthermore, the client (of the Fiscal Representative) 'A' shall instruct its contractual other party 'B' that all necessary information shall be sent to the Fiscal Representative (for example CMR signed by C).
- Subject to the above, the client 'A' shall instruct its contractual other party 'B' on the following:
 - The Invoice to customer 'C' shall state both the VAT identification of 'B' and that of 'C', and the statement that the VAT on the supply to 'C' is reverse-charged to customer 'C' (in accordance with article 141 VAT Directive 2006/112/EU) - Statement of customer 'B' to be sent to the



Fiscal Representative, to the effect that 'B' has reported / will report an intra-Community acquisition in the return for the Turnover Tax in the member state of its place of business.

General invoicing requirements

An invoice shall be drawn up for all goods and services to an entrepreneur or a legal entity that is not an entrepreneur. An invoice shall be sent before the 15th day of the month following the month in which the goods are supplied. If use is made of a Fiscal Representative, the following data shall be stated on the invoice. - Name and address seller (full) - VAT number seller - CoC number seller - Name and address customer (full) - 'name and address Fiscal Representative' acts as Fiscal Representative with a limited permit - VAT identification number of the Fiscal Representative - Invoice date - Consecutive number invoice (invoices shall be numbered consecutively) - (Detailed) description and the quantity of the goods supplied (any HS code / GN code) - Date of supply - Place of supply - Supply conditions / Incoterms - Unit price excluding VAT⁷ - Any prepayments, price discounts and rebates in so far as not included in the unit price - Taxable amounts for each rate or each exemption - Price excluding VAT, unless specific arrangement - VAT- rate - Price including VAT - Currency random, provided that the payable VAT amount is expressed in the national currency of the member state where the goods are supplied. There are additional invoicing requirements for various acts, also with regard to the fiscal representation, if a reverse-charging or exemption arrangement applies.

In case of EU supplies to a customer with a valid VAT number in the country of destination:

- 0% VAT as a result of intra-Community consignment (article 138 - EU VAT Directive 2006/112 / EU) 5 If 'B' can prove that it has acquired the goods with a view to selling them to 'C', 'B' need not register in the country of 'C' and 'B' need not pay VAT on balance. Client, not being seller, shall instruct its contractual other party to the goods transaction on the invoicing requirements. As at 1 January 2004 (Guideline 2001/115/EC of the Council) In case of NL supplies to a customer with place of business and a valid VAT number in the Netherlands:

- No VAT stated on the invoice

- Refund of the VAT pursuant to article 12 (3) Dutch Turnover Tax Act. In case of export - supplies outside the EU: • 0% VAT as a result of the export consignment (Article 146 - EU VAT Directive 2006/112/ EU) Other supplies, or if no valid VAT number of the customer is available:

- 21% or 9% Dutch VAT in case of intra-Community supplies / simplified ABC supply - VAT identification number (community) customer - VAT zero rate, statement with taxable amount "nil in accordance with article 9 paragraph 2 under b in conjunction with. Table II item a 6" in case of supplies within the Netherlands to a company registered for the turnover tax - VAT identification of the Dutch customer - statement "reverse-charging in accordance with article 12 paragraph 3 Turnover Tax Act 1968" - Neither statement of VAT rate nor statement of price including VAT in case of supplies outside the European Union (export) - VAT zero rate, statement with taxable amount "nil in accordance with article 9 paragraph 2 under b in conjunction with Table II item a 2"