

Agreement & authorisation for acting as Fiscal representative

The Undersigned,

Client/ Foreign Business (hereinafter referred to as the Client)

The information below must be filled in by the Client

Company name _____
Address _____
Postal code and Place _____
Country _____
Chamber of Commerce Reg. No. _____
VAT – ID No. _____
EORI number _____
Passport no. _____

The Forwarding Company / Fiscal Representative

The affiliated entities of the limited liability company under Dutch law, Customs Support Group B.V., which are established in Germany, such as, but not limited to [1]:

- **Customs Support Deutschland GmbH (HRB 114853)**
VAT-Number: DE277067036
Stenzelring 33, 21107 Hamburg , Deutschland;
- **I.Z.A. West GmbH Internationale Zollagentur (HRB 2991),**
VAT-Number:DE812311672
Kings-Lynn-Straße 1, 46446 Emmerich am Rhein, Deutschland;
- **WZC Riemann GmbH (HRB 182648)**
VAT-Number: DE234011010
Stenzelring 33, 21107 Hamburg , Deutschland;
- **Porath Customs Agents GmbH (HRB 42084)**
VAT-Number: DE812124132
Stenzelring 33, 21107 Hamburg , Deutschland;
- **CS Kunow Zollspedition GmbH (HRB 210982)**
VAT-Number: DE364228230
Emmerstedter Straße 28, 38350 Helmstedt, Deutschland;
- **First Class Zollservice u. Transportvermittlung GmbH (HRB 130436)**
VAT-Number: DE262831029
Cargo City Süd Geb. 537A, 60549 Frankfurt am Main, Deutschland
- **ZSK Customs GmbH (HRB 127702)**
VAT-Number: DE316952210
Cargo City Süd Geb. 537A, 60549 Frankfurt am Main, Deutschland

(hereinafter, jointly and individually, referred to as 'Fiscal Representative')

[1] The list of entities affiliated to Customs Support Group B.V. can be found on: <https://www.customssupport.com/downloads/>

Taking in account that:

- A. the Client is a foreign company without a permanent establishment in the Germany, which (as a result of engaging in activities) sometimes has to deal with German value added tax (hereinafter: referred to as 'VAT'; German term: Umsatzsteuer), but limited to activities which are (i) German VAT free and (ii) not entitled to deduct pre-tax ;
- B. the Client would like the Fiscal Representative to carry out the required operations and activities pursuant to the Value Added Tax Act (Umsatzsteuergesetz) 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: 'Operations and Activities';
- C. with regard to the Operations and Activities, the Client wishes to award this assignment to the Fiscal Representative, and the Fiscal Representative wishes to accept this assignment;
- D. in respect of the Operations and Activities, the Client wishes to award power of attorney to the Fiscal Representative;
- E. the Client does not wish to award this assignment and grant this authorisation to the Fiscal 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. the Fiscal Representative does not wish to be obliged to accept every shipment, but wishes to have the option to refuse individual assignments;
- G. the Parties wish to lay down, in this written framework agreement & authorisation for acting as fiscal representative (hereinafter: 'Agreement'), the arrangements 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 Fiscal Representative with regard to the Operations and Activities;

The parties have agreed as followed:

ASSIGNMENT:

The Client instructs the Fiscal Representative to act as Fiscal Representative in accordance with Sec. 22a to 22e Umsatzsteuergesetz, for the shipments of goods presented by/on behalf of the Client or intended for the Client, for which the Client has given the Fiscal Representative the requisite documents and information.

AUTHORISATION:

As from the effective date of this Agreement and unless notice is given by the Client, the Client authorises the Fiscal 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 Umsatzsteuergesetz and all related laws and regulations in Germany, to carry out the required Operations and Activities, and, furthermore, to do anything that the Fiscal 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 [2] and the identity/identities of the person/persons authorised to represent the company, to the Fiscal Representative. [3]

Subject to derogations/additional arrangements in this Agreement, **the German Freight Forwarders' Standard Terms and Conditions (Allgemeine Deutsche Spediteurbedingungen)**, apply to all Operations and Activities that, for whatever reason, the Fiscal Representative carries out directly or indirectly for or on behalf of the Client or in respect of the Client's affairs [4]. The most recent version of **the German Freight Forwarders' Standard Terms and Conditions** at the moment at which the Operations and Activities are performed, is applicable. By signing this Agreement, the Client declares that it agrees explicitly and irrevocably with the applicability of the German Freight Forwarders' Standard Terms and Conditions, plus that it has taken note of these conditions.

COMMENCEMENT AND DURATION OF THE AGREEMENT/AUTHORISATION:

This Agreement 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 in due observance of article 7.2.

APPENDICES:

The following appendices form part of this Agreement:

- Annex A) [the German Freight Forwarders' Standard Terms and Conditions](#)
- Annex B) [work instructions/requisite information and documents for each transaction](#)

You can also find these attachments on our website www.customssupport.com under the heading "Downloads"

[2] 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

[3] Personal data such as a social security number or a picture can be made illegible. The Fiscal Representative has to be able to verify the signature and the full name(s) of the person(s) signatory/signatories as well as the validity of the passport/ID

[4] Available via: <https://customssupport.com/de/downloads-deutschland>

Article 1. GENERAL PROVISIONS

- 1.1 Provided that the Fiscal Representative reports this prior to the import declaration or delivery of the shipment of goods - the Fiscal Representative is entitled to refuse to perform Operations and Activities ensuing from this Agreement. The Fiscal 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 Fiscal Representative's VAT identification number insofar as this ensues from this Agreement and this is required to fulfil legal requirements.
- 1.3 The Fiscal Representative will only use the Client's documents, information and data for Operations and Activities that ensue from this Agreement. The Fiscal Representative will not pass on the documents, information and data to third parties, unless this arises from this Agreement or is necessary for the reasons of the correct levying of tax or if this arises from a legal requirement.
- 1.4 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 Fiscal Representative shall act on behalf of the Client in respect of all obligations which ensue from German laws and regulations with regard to the fiscal representation.
- 2.2 The Fiscal Representative shall carry out the following activities on behalf of/for the benefit of the Client:
 - a) Periodic turnover tax returns under the VAT identification number assigned to the Tax Representative for that purpose.
 - b) Periodic statements of Intra-Community deliveries.
 - c) Periodic statements for Intrastat-declaration.
- 2.3 On a regular basis, the Fiscal Representative will verify, with the Tax Authorities, the VAT identification number of the intra-community acquirer.
- 2.4 Notwithstanding the foregoing, the following is mandatory for the Fiscal Representative in accordance with the law:
 - a) Furnishing the Tax Authorities with security.
 - b) If requested, providing the Tax Authorities with information.

Article 3. RIGHTS FISCAL REPRESENTATIVE

- 3.1 If the Fiscal Representative is in any doubt about the correct application of the turnover tax rate, or the deferment of turnover tax, then the Fiscal 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 Fiscal 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 Activities are suspended, the Fiscal Representative shall inform the Client of this.

- 3.3** The Fiscal 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 Fiscal Representative can reasonably assume that the Client will fail to meet its obligations.
- 3.4** The Fiscal 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 Fiscal 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 Fiscal Representative will take this action.
- 3.6** If the Fiscal Representative is in any doubt about VAT related activities of Client in Germany, the Fiscal Representative or in case of article 4 paragraph 9 of this Agreement is entitled to terminate any Operations and Activities immediately and to inform Tax Authorities about.

Article 4. CLIENT'S OBLIGATIONS

- 4.1** The Client is obliged to inform the Fiscal Representative in advance about the nature, quantity and value of the anticipated shipments of goods and to inform the Fiscal 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 Fiscal Representative with all requisite documents, information, and data - as well as for each individual shipment/transaction.
- 4.3** The Client warrants 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 Fiscal 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 Fiscal Representative at all times against third-party claims, including claims of employees of both the Fiscal Representative and the Client, connected with or ensuing from the damage referred to in article 5 paragraph 2 of this Agreement.
- 4.6** The Client shall pay to the Fiscal Representative the agreed remunerations and other costs, rights, etc. ensuing from this Agreement upon commencement of the Operations and Activities, unless agreed otherwise. These amounts shall also be due if damage has occurred during the execution of the Agreement.
- 4.7** The Client shall at all times be obliged to indemnify the Fiscal Representative for any amounts to be levied or additionally demanded by any authority in connection with this Agreement, as well as any related fines that are imposed. The Client shall also reimburse the said amounts to the Fiscal Representative if a third party brought in by the Fiscal Representative demands payment for the said amounts within the framework of the Agreement.
- 4.8** The Client is obliged to inform the Fiscal Representative immediately of the sale/transfer of its company, a change of control within the company and of suspension of payments and bankruptcy.
- 4.9** The Client is obliged to inform the Fiscal Representative without any delay if its activities, at least one of such activities, become chargeable to German VAT and/or lead to the right of deduction of pre-tax.

Article 5. LIABILITY OF PARTIES

- 5.1** All Operations and Activities shall be at the Client's expense and risk. The Fiscal Representative shall not be liable for any damage whatsoever, unless the Client proves that the damage has been caused by fault or negligence on part of the Fiscal Representative or the latter's employees. This liability shall in all cases be limited to Euro 12,000.- per occurrence or series of occurrences with one and the same cause of damage. The Fiscal Representative shall not be liable for lost profit, consequential loss and immaterial damage, however that occurred.
- 5.2** The Client shall be liable vis-a-vis the Fiscal 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 Fiscal Representative as a result of (amongst other things) the non-compliance by the Client of any obligation pursuant to this Agreement 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** 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 any amount or claim that may arise from this Agreement and the Operations and Activities performed pursuant to 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 fiscal representation and during the term of this Agreement tax representation.

Article 7 DURATION OF THE AGREEMENT / TERMINATION OF THE AGREEMENT

- 7.1** This Agreement is entered into/is valid for an indefinite period of time, unless agreed otherwise.
- 7.2** This Agreement 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** After termination, 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 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 of payment, or is declared bankrupt, or;
- 7.5** In accordance with article 7.4 1st paragraph, the Fiscal Representative can terminate the Agreement prematurely, if:
- a) This is justified pursuant to article 4 in the opinion of the Fiscal Representative, or
 - b) An arrangement cannot be reached about the price and/or rates, or
 - c) An arrangement cannot be reached about the guarantees to be provided, or in case of article 3.6 and/or 4.9.
- 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 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 has to be amended, the Fiscal Representative reserves the right to terminate this Agreement without any repercussions or, in consultation, to change the clause to a valid or amended alternative, where the validity of the other provisions are not affected.

Article 9. PERIOD OF LIMITATION

9.1 Claims of the Tax Representative against the Client in connection to this Agreement in respect of amounts to be claimed and/or additionally demanded by any government, as well as fines imposed and interest owed, shall be barred after five years have lapsed after such claims, fines or interests were charged to the Fiscal Representative.

Article 10. CHOICE OF LAW/ARBITRATION/COURT

10.1 This agreement/authorisation is governed by German law.

10.2 All disputes that may arise between the Fiscal Representative and the Client shall be settled by the district court at the place of establishment of the Fiscal Representative. This court shall have exclusive jurisdiction in first instance.

[5] Personal data such as a social security number or a picture can be made illegible. The Fiscal Representative has to be able to verify the signature and the full name(s) of the person(s) signatory/signatories as well as the validity of the passport/ID.

The Client, lawfully represented by:

Full name _____
(please send a copy of the extract of the trade register and a copy of a valid passport/ID-card) [5]

Position _____

Authorized to represent the Principal since:

_____ (month) _____ (year)

Date and place _____

Signature and company stamp

Fiscal Representative, represented by:

Full name

Position

Date and place _____

Signature and company stamp

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