

The signatories, on the one hand

PRINCIPAL/RESPONSIBLE REPRESENTATIVE

Company name: _____
Legal form: _____
Registered office (address): _____
Postcode and town/city: _____
Country: _____
Enterprise No: _____
VAT ID No: _____
EORI No: _____
Phone No: _____
Email Address (VAT Note): _____

hereinafter referred to as the "Principal".

And on the other hand

THE RESPONSIBLE REPRESENTATIVE

Any of the companies in Belgium affiliated with Customs Support Group B.V. (CoC 24294906), including but not limited to¹:

- **CS Belgium BVBA (0834.398.750 - EORI BE0834398750) with global fiscal number BE 0796.542.224**
Noorderlaan 147 Box 13, 2030 Antwerp (Belgium)
- **Machtelynck Th. Et Fils NV (TMF) (0400.095.702 - EORI BE0400095702) with global fiscal number BE 0796.526.287**
Noorderlaan 147 Box 13, 2030 Antwerp (Belgium)
- **ECA NV (0466.862.186 - EORI BE0466862186) with global fiscal number BE 0796.539.749**
Noorderlaan 147 Box 13, 2030 Antwerp (Belgium)
- **Douaneagentschap Vandevyver NV (0476.434.306 - EORI BE0476434306) with global fiscal number BE 0796.536.086**
Noorderlaan 147 Box 13, 2030 Antwerp (Belgium)
- **Portmade NV (0458.338.361 - EORI BE0458338361) with global fiscal number BE 0796.529.554**
Noorderlaan 147 Box 13, 2030 Antwerp (Belgium)

¹ The list of entities affiliated with Customs Support Group B.V. is available at <https://customssupport.com/downloads-belgium>

Hereinafter collectively and individually referred to as the “Responsible Representative”.

The Responsible Representative and the Principal are both “parties” to this agreement.

The Parties have agreed as follows:

Article 1. Definition

1.1 Principal:

The above-mentioned person, who does not have a Belgian VAT identification and who is liable for VAT as a result of importing goods into Belgium that are not stored under a warehousing arrangement other than a bonded warehouse, to the extent that such importing is carried out with the aim of subsequently delivering those same goods, and who instructs the Responsible Representative to represent him, in accordance with Article 55 of the Belgian Value Added Tax Code and Royal Decree no. 31 of 2 April 2002² adopted in implementation thereof.

1.2 Responsible Representative:

Any person named above who accepts the task of representing the Principal referred to in 1.2 in accordance with Article 55 of the Belgian Value Added Tax Code, and Royal Decree no. 31 of 2 April 2002 adopted in implementation thereof.

Article 2. General provisions

- 2.1** The Responsible Representative reserves the right at any time to refuse to carry out activities and work under this agreement.
- 2.2** The Principal is only allowed to use the Responsible Representative’s global number to such an extent as results from this agreement and where necessary for compliance with the legal provisions.
- 2.3** The Responsible Representative will only use the Principal’s documents, information and data for work or activities arising from this agreement. The Responsible Representative will not share those documents, information and data with third parties unless as a consequence of this agreement or where necessary for the correct assessment of VAT or where this arises from a legal obligation.
- 2.4** Unless otherwise provided for in this agreement, the General Belgian Forwarding Conditions will apply. A copy thereof is attached to this agreement as Appendix 2³.

Article 3. Obligations of the Responsible Representative

- 3.1** The Responsible Representative undertakes that they will be competent to enter into agreements, will be established in Belgium and will be sufficiently solvent to fulfil the obligations applicable to the Principal under the Belgian Value Added Tax Code or the decrees adopted in implementation thereof.
- 3.2** The Responsible Representative undertakes to inform the Principal of the global VAT number under which the activities will take place and under which they will fiscally represent the Principal.
- 3.3** The Responsible Representative undertakes, in good faith and to the best of their ability, to comply with the obligations imposed on the Principal by or in implementation of the Belgian Value Added Tax Code.

The Responsible Representative will therefore perform the following activities:

- filing returns, including periodic VAT returns;
- preparing and issuing the supplementary document attached to the invoice and provided to the Principal’s co-contractor;
- keeping accounts;
- paying the value added tax due on the basis of the returns submitted;
- filing the intra-community declaration;

² Royal Decree no. 31 of 2 April 2002 regarding the application modalities of value-added taxes related to activities carried out by those subject to taxation who are not established in Belgium

³ By means of a link to our website www.customssupport.com

- providing information required by the administration to verify the correct application of value added tax.

3.4 The Responsible Representative undertakes to ensure that an extract from the VIES system is available for each intra-community supply made by the Principal showing that the VAT number of the Principal's co-contractor (or of the Principal themselves in the case of a transfer of goods) under which the intra-community acquisition is made in a Member State other than Belgium was valid at the time of supply (or, by extension, at the time of the importation) by application of Schedule 42 immediately preceding the intra-community supply.

In exceptional cases where the VIES system is not available, the Responsible Representative undertakes to ensure that the validity of the said VAT number is demonstrated by alternative means.

3.5 The Responsible Representative represents the Principal to the authorities that are competent to enforce the application of the Belgian Value Added Tax Code and the decrees adopted for its implementation.

Article 4. Obligations of the Principal

4.1 The Principal declares that they are not already identified in Belgium for VAT purposes. The Principal undertakes to notify the Responsible Representative without delay as soon as the former applies to be registered in Belgium directly for VAT purposes.

4.2 The Principal undertakes to instruct only the person mentioned in Article 1.2 of this agreement as Responsible Representative to represent them, in accordance with Article 55 of the Belgian Value Added Tax Code and Royal Decree no. 31 of 2 April 2002 adopted in implementation thereof.

4.3 The Principal undertakes to restrict itself in Belgium to the importation of goods that are not placed under the VAT warehousing regime, insofar as such importation was made with a view to the subsequent delivery of those same goods.

4.4 The Principal undertakes to provide the Responsible Representative with the VAT identification number of their co-contractor (or their own in the case of transfers), which has been assigned to the person concerned in the destination Member State of the goods, and will do so before the transport of the goods commences. The Principal also undertakes to provide the Responsible Representative with a copy of the sales invoices relating to intra-community deliveries made by the Principal. The Principal undertakes, both at the start and during the execution of the agreement, to provide all documents, data and information necessary for carrying out their task and showing the commercial relationship in which the transport takes place to the Responsible Representative in good time. The documents required to be transmitted by the Principal are listed in Appendix 1 to this agreement.

4.5 When the Principal makes a VAT-exempt intra-community supply or transfer, they undertake to provide the necessary documentary evidence to the Responsible Representative so that the latter can prove the exemption to the competent administration. The Principal will in any event provide the supporting documents as listed in Appendix 1 to the Responsible Representative. In addition to the above-mentioned documents, the Principal will also provide the Responsible Representative with all documents and records, such as signed and stamped transport documents, proving that the goods were delivered to and on behalf of a taxable entity acting as such, whose VAT number was provided.

4.6 The Principal guarantees that all documents they provide to the Responsible Representative are complete, correct, valid, authentic and have not been improperly delayed or used.

4.7 In the case of a VAT-exempt transfer, the Principal undertakes always to process this transfer correctly in the country of destination and pay the VAT. The Principal gives a general undertaking to take all measures that can reasonably be required to ensure that they do not become involved in any form of tax fraud through the activities they perform.

Article 5. Duration and termination of the agreement

5.1 This agreement is entered into for an indefinite period and commences at the time it is signed.

- 5.2** Each party has the right to terminate this agreement unilaterally. They will notify the other party by registered letter with acknowledgement of receipt. Unless otherwise expressly agreed, this agreement will terminate upon the expiry of a three-month notice period from the date of receipt of the registered letter notifying the other party of the intention to terminate.

Notwithstanding this, the Responsible Representative may terminate this agreement with immediate effect if the Principal fails to comply with its obligations and commitments as described in this agreement, as well as in the event of any shortcoming or breach of any obligation or commitment described in the Belgian Value Added Tax Code or the decrees adopted in implementation thereof, or also if the Principal has become manifestly insolvent, is in a state of bankruptcy or ceases to exist.

The Principal is entitled to terminate this agreement with immediate effect if the Responsible Representative's recognition is withdrawn, or also if the Responsible Representative has become manifestly insolvent, is in a state of bankruptcy or ceases to exist.

- 5.3** The Principal's obligations concerning liability, indemnity, guarantees and the provision of documents, information and data will continue to apply after the termination of this agreement.

Article 6. Payment

- 6.1** The intervention fees/charges applied by the Responsible Representative (charges for preparing the declaration) are payable within 30 days after the invoice date unless otherwise agreed in writing. The Principal will pay invoices relating to taxes (VAT), duties, levies or other import taxes immediately unless otherwise agreed in writing.
- 6.2** Any protest against billing or against services and amounts charged must be received in writing by the Responsible Representative within 8 days following the invoice date.
- 6.3** Any amount owing that is not paid by the due date will be increased without prior notice of default by a compensatory interest rate equal to the applicable legal interest rate for late payment in commercial transactions as stipulated by the Act of 2 August 2002 on combating late payments in commercial transactions, implementing Directive 2000/35/EC of the European Parliament and the Council of 29 June 2000.

Article 7. Liability and indemnity

- 7.1** The Responsible Representative will carry out their task with reasonable due care, diligence and understanding and will vouch for the normal and competent performance of the VAT obligations arising from the assignment entrusted to them.
- 7.2** The Responsible Representative does not need to examine the accuracy of the details or information provided by the Principal, nor the authenticity or legality of the documents provided by the Principal. They are accepted as such in good faith.
- 7.3** The Responsible Representative cannot be held liable for taxes, interest due after negligence, fines or other sums allegedly arising from erroneous information or documents.
- 7.4** The Responsible Representative will be entitled to set off all payments/refunds made by the authorities against any account due to the Principal if the Principal fails to comply with the obligations under this agreement or if the Responsible Representative may reasonably assume that the Principal will fail to do so.
- 7.5** The Principal irrevocably and unconditionally indemnifies the Responsible Representative in the sense defined above during and after this agreement and is obliged to vouch for the latter for inter alia:
- All costs, expenses, duties, taxes, levies, interest charges and fines, no matter how and by whom they are qualified, to the amount claimed against the Responsible Representative by public authorities or third parties, from whatever cause, directly or indirectly claimed as a result of the performance commissioned by the Principal, unless the Principal proves that such claims were directly caused by a fault for which the Responsible Representative is solely responsible, and for which the latter is liable to the Principal under the agreement and conditions applicable thereto.

- For costs, expenses, duties, taxes, levies, interest charges and fines, no matter how and by whom they are qualified, to the amount claimed liable against the Responsible Representative in cases where the Responsible Representative is subject to any liability under statutory or regulatory provisions for the payment of taxes, interest charges, fines, duties and debts, where the authorities concerned may invoke sureties or security provided by or on behalf of the Responsible Representative.

7.6 The Principal undertakes to pay these amounts at the first request by the Responsible Representative without prejudice to the Principal's right to reclaim these amounts subsequently from the Responsible Representative if it is proved in court by the Principal that the claims relating to these amounts were solely caused by a fault for which the Responsible Representative would be solely responsible in performance of this agreement.

Article 8. Guarantee and payment thereof

8.1 The Principal undertakes to pay the Responsible Representative, or to pay the Government or third parties directly on the first written request by the Responsible Representative, all principal sums, interest charges and costs for which the Responsible Representative is held liable irrespective of any dispute or defense.

If the Responsible Representative is required to transfer these amounts to the Government or third parties as security, the Principal must give express written notice of this.

8.2 The Principal undertakes to provide an abstract bank guarantee in favour of the Responsible Representative at the latter's first written request, in their favour or in favour of a party designated by the Responsible Representative, of a nature to irrevocably and unconditionally settle all claims for principal sums, interest charges and costs of the Government or third parties that they may formulate in respect of or against the Responsible Representative as a result of carrying out any obligation under this agreement.

If, notwithstanding the foregoing, the Responsible Representative should be required by a Government or a third party to provide financial security for any reason whatsoever to cover the above-mentioned amounts for which the Principal is liable, the Principal undertakes to provide such financial security irrevocably, unconditionally and at the first request of the Responsible Representative, either directly or (if the Responsible Representative has already advanced such security) by replacing it.

The Responsible Representative may at any time request the Principal to extend the guarantee provided. The Principal undertakes to comply with this within the 30-day period for such a demand.

Article 9. Statute of limitations

9.1 The claims between the parties will lapse 10 years after the time they arose, but will be suspended in the event of proceedings between the parties or before the Government or third parties until 6 months following the final judicial decision ruling on the dispute.

Article 10. Jurisdiction and court rulings

10.1 This agreement is governed exclusively by Belgian law.

10.2 All disputes between contracting parties that arise pursuant to this agreement will be subject to the exclusive jurisdiction of the Courts and Tribunals of the place of the Responsible Representative's registered office, without prejudice to the Responsible Representative's right to bring the dispute before another court in their own right.

10.3 The nullity or revocation of any individual clause of this agreement will not result in the nullity or revocation of the agreement.

Each Party declares that they have received one copy.

THE PRINCIPAL, LEGALLY REPRESENTED BY:

Full Name: _____

Title: _____

Date and Place: _____

Signature (and stamp): "Read and approved" _____

Please initial each page in the designated box ("Initials").

Please append proof of the company's registration, proof of authorisation for representation, and a copy of the identity documents of the authorised representative.⁴

THE RESPONSIBLE REPRESENTATIVE, REPRESENTED BY:Full Name: Krafant Consulting, and its permanent representative Mr Kurt CrauwelsTitle: Managing Director

Date and Place: _____

Signature (and stamp): "Read and approved" _____

⁴ The client must provide proof of the company's existence and of the identity of the person(s) authorised to represent it by means of an extract from the competent chamber of commerce. Privacy-sensitive information on the proof of identity, such as the national number and the photo, may be made illegible. Given our legitimate interest, we would like to be able to at least check the name and signature of the signatory and the validity of the proof of identity.

Appendix 1. Documents to be provided, listed for each presumption

- 1** Presumption 1 (based on Article 3, §§ 2 and 3 of Royal Decree no. 52 of 11-Dec-2019)
- 1.1** The destination document as provided for in Article 4 of Royal Decree no. 52 of 11-Dec-2019 for all deliveries made to the same customer during a period not exceeding three consecutive calendar months.
- 1.2** The invoice relating to transport, if transport was provided on behalf of the supplier.

- 2.** Presumption 2 (based on Article 45(ii) of Implementing Regulation (EU) no. 282/2011)

- 2.1** Shipping or transport is at the seller's expense
The Principal gives the Responsible Representative:

- 2.1.A.** Two non-contradictory pieces of Category 1 evidence, in particular:
- a signed CMR waybill
 - a bill of lading
 - an invoice for the air transport of the goods
 - an invoice from the carrier of the goods

OR

- 2.1.B** One non-contradictory Category 1 item of evidence (cf. above) together with one non-contradictory Category 2 item of evidence, in particular:
- An insurance document for the shipment or transport of the goods or bank documents evidencing payment for the shipment or transport
 - Official documents issued by a public authority such as a notary, confirming the arrival of the goods in the destination Member State
 - A receipt issued by a warehouse manager in the destination Member State confirming the storage of the goods in the Member State.

The above-mentioned possible combinations of supporting documents must have been issued in each separate case by two different parties who are independent of each other and the seller and the buyer.

- 2.2** Shipping or transport is at the buyer's expense
The Principal gives the Responsible Representative:

- 2.2.A.** A written declaration by the buyer confirming that the goods have been dispatched or transported by them or on their behalf, indicating the destination Member State. The information to be mentioned in the written declaration is listed in Article 45(ii)(1)(b) sub (i) of Implementing Regulation (EU) no. 282/2011.

AND

- 2.2.B.** At least two documents referred to in 2.1.A. or one document referred to in 2.1.A. together with one document referred to in 2.1.B., in each individual case issued by two different parties who are independent of each other and the seller and the buyer.

Appendix 2. General Belgian Forwarding Conditions