

## ANNEX B

### CHECKLIST: DIRECT REPRESENTATION INFORMATION AND DOCUMENTS REQUIRED

The Principal shall supply the Direct Representative with the required records, information and data correctly and timely (prior to the moment at which a declaration is submitted c.q. prior to performing the agreed acts and formalities). The checklist below has been composed to indicate what information and documents must be made available in general to the Direct Representative. If the declaration has been made and the Principal possesses records, information and data other than those supplied or listed in the declaration, he/it shall inform the Freight Forwarding Company of this as soon as possible and provide the other records, information and data.

#### General

- A recent excerpt of the entry of the company in the Trade Register (registration of the company and the signature authority)
- Name, address, place of residence of the Importer / Addressee and its VAT-Id no [6]

#### Documents and records required

- Invoice / statement of value
- (copy of) the Transport Document (e.g. B/L or CMR)
- Certificates of Origin/Provenance (depending on legislation)
- Other certificates (depending on legislation, such as health certificates)
- (copy of) Licenses (depending on legislation, such as import licenses, customs procedures with an economic impact license, particular destinations, exemption of customs import duties and/or other import taxes, export authorizations (for example in case of dual-use goods)).

The Direct Representative is entitled to request the Principal to supply the following records:

- Packing list(s)
- Product specifications
- A copy of the contract of sale

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[6] If that person/entity is not the principal as well.

## Data required for the purpose of submitting a declaration

The Principal shall provide the following information and data:

### **In relation to the shipment:**

- Delivery terms (Incoterms 2010, as per 1 January 2020: Incoterms 2020)
- Container number
- Mode of transport at the border and Inland mode of transport
- Country of dispatch/export and Country of origin
- Location of the goods
- Binding Tariff Information or Binding Origin Information, where present, information in respect of pending BTI- or BOI-applications or disputes regarding BTI's and BOI'S.
- Description(s) of the goods and/or Commodity code
- Packaging unit, packages
- Marks and numbers
- Gross mass and Net mass (for each Commodity code)
- If the goods are dual-use or other goods for which specific regulations apply in case of import or export in the fields of safety, health, economy or environment.  
[7]
  
- If the goods are or maybe subject to antidumping or countervailing duties when they would originate in a certain country/countries (provisional, definitive and including registrations as well).
- If the goods are or could maybe qualify as excise goods

### **For the purpose of determining the customs value I**

*(based on the transaction value)*

- Costs of delivery to the point of entry, taking into account transport, costs of loading and handling and related to transport and insurance
- Costs of delivery subsequent to arrival in the EU (point of entry)
- Charges for construction, erection, assembly, maintenance or technical assistance, undertaken after importation
- Other charges included in the price (interest, duplication fees, buyer's commissions, storage costs incurred in the EU and costs of safekeeping, quota costs and 'sales' tax)
- Customs duties and taxes payable in the Community upon importation/sale in the EU, already included in the price (such as DDP)

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[7] VGEM regulation is EU or national regulation in the field of safety, health, economy or environment.

## **For the Purpose of determining the customs value II**

*(based on the transaction value)*

The following information, where applicable, must be disclosed to the Direct Representative, if:

- There is no contract of sale relating to 'goods sold for export to the customs territory of the EU'
- Several sales have taken place indicating that the goods are destined for the EU
  
- The seller receives part of the proceeds from a subsequent sale
- The seller and the buyer are in any way related (subsidiary, shareholdings, and so on)
- Invoice inspection has taken place (date and outcome)
- There are discounts as to price, which are certain at the moment of importation
- The following costs are for the account of the buyer, but are not included in the purchase price
  - Commissions (with the exception of buyer's commissions)
  - Brokerage fee
  - Containers and packing
- Goods and services supplied by the buyer are free of charge or at reduced cost for use in connection with the production and sale of the imported goods
- The buyer has to pay royalties and licensing fees, either directly or indirectly, as a condition of the sale
- The sale is subject to an arrangement by which part of the proceeds of the subsequent resale, disposal or use of the imported goods either directly or indirectly is for the benefit of the seller

### **Other information**

If the Principal already possesses information of relevance or of possible relevance to the declaration, the Direct Representative must be informed of this. Examples are:

- Import and Export Regulations, special import rules (the Dutch Arms and Ammunition Act, the Dutch Opium Act, and so on, anti-dumping duties, compensatory duties, and so on) and in case of export Dual-use Regulation, sanctions legislation and regulations.

*Although this list has been carefully composed, the above description is not to be viewed as an exhaustive listing*