

## Agreement/authorisation to act as direct representative

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The Undersigned,

### **The Principal / the party directly represented**

*The information below must be filled in by the principal / the party directly represented*

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

### **The Direct Representative**

The affiliated entity of the limited liability company under Dutch law, Customs Support Group B.V., which is established in France:

- **Customs Partner Services , a French company registered at the Registry of Commerce of Mulhouse under number 853578839, having its head office at 1b, rue des Celtes 68510 Sierentz**

*(hereinafter, referred to as: 'Direct Representative')*

The parties declare to have agreed as follows:

The Principal authorizes and places orders with the Direct Representative, in conformity with Article 18, and further, of the Union Customs Code (Regulation no. 952/2013/EU), against the agreed remuneration, to make the declarations prescribed in the customs legislation - and where possible in other legislation – “in the name and on behalf of” the Principal. This authorisation and the order apply to the shipment of goods presented by/on behalf of the Principal, for which the Principal has provided the Direct Representative with the records/information. This authorisation and the order comprise all acts and communications up to and including the completion of the verification of the declaration and those in connection with the issue of the communication of the amount of the customs debt.

Furthermore, this agreement/authorisation also includes the instruction – but not the obligation – and authorisation of the Principal to the Direct Representative to submit requests for revision of declarations, to submit requests for repayment/ remission and filing appeals up to and including the completion of the verification of a declaration and to receive on his bank account the amounts for which repayments are granted in respect of declarations, in connection with requests for repayment and appeals.

In connection with the authorisation, the Principal is obliged to hand over to the Direct Representative proof of the existence of the company and its current place of business as well as proof of the identity of the person(s) authorized to lawfully represent the company (such as for example a recent excerpt of the company’s entry into the commercial register of the relevant court or trade register or a statement by the company to serve as evidence of the authority of the person(s) signing the authorisation). The Principal has to provide a copy of the passport/ identity card of the person/persons authorized to represent the Principal. If the Principal is a private individual, that person must hand over a copy of his passport/identity card. [1]

[1] Personal data such as a social security number or a picture can be made illegible. The Direct 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. For our privacy policy we refer to: <https://www.customssupport.com/nl/node/97>

[2] Annex A to this agreement/authorisation is also available via: <https://www.e-tlf.com/wp-content/uploads/2017/02/CGV-TLF-2017-ENGLISH-VERSION.pdf> and <https://customssupport.com/en/downloads>.

## Article 1. GENERAL CONDITIONS

- 1.1 Unless otherwise agreed, the relation between the parties is governed by the present agreement/authorisation and the **General Terms and Conditions of Sale governing operations undertaken by transportation and/or logistics operators**, version 2017, of **Union des Entreprises de Transport et Logistique de France (T.L.F.)** hereinafter referred to as “**TLF-conditions**”. [2] The TLF-conditions are attached to this agreement/authorisation as Annex A and therefore the Principal acknowledges being bound by (the content of) the TLF-conditions. By signing this agreement/authorisation the Principal declares explicitly and irrevocably to agree with the applicable TLF-conditions as well as confirms that he has taken due note of these conditions. In case of discrepancies, the provisions of this agreement/authorisation to act as direct representative shall prevail over the provisions of the TLF- conditions.
- 1.2 The following annexes form part of this agreement/authorization:
- o [Annex a\) TLF-conditions](#)
  - o [Annex b\) The ‘information and documents required’ checklist.](#)

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

- 1.3 If it serves the interests of the Principal, the Direct Representative can be present at the taking of samples and the examination of goods by request of the Principal. [3]
- 1.4 The Direct Representative is entitled to refuse to perform acts and activities or suspend acts and activities ensuing from this agreement/authorisation, providing he/it communicates this as soon as possible.
- 1.5 All services shall be at the Principal’s expense and risk. The Direct Representative shall not be liable for any damage whatsoever, unless the Principal proves that the damage has been caused by fault or negligence on part of the Direct Representative or the latter’s employees. This liability shall in all cases be limited according to the relevant provisions of the applicable TLF-conditions. The Direct Representative shall never be liable for lost profit, consequential loss and immaterial damage, however that occurred. Upon first demand by the Direct Representative the Principal must provide security for the payment of duties, levies, taxes and/or other costs should the same be demanded. If the Direct Representative has provided security from its own means, it may demand that the Principal immediately pays the amount for which security has been provided. The Principal shall at all times be obliged to indemnify the Direct 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 imposed upon the Direct Representative.

## **Article 2. OBLIGATIONS OF THE PARTIES**

- 2.1 The Principal is obliged to provide the Freight Forwarding Company with all records, information and data necessary for the execution of this agreement/authorisation (also for each individual shipment/transaction). The Principal guarantees the Freight Forwarding Company the accuracy, completeness, validity and authenticity of the records, information and data.
- 2.2 In order to submit a correct customs declaration the Direct Representative must require from the Principal the required records, information and data, the relevance of which must be reasonably known to him/it.
- 2.3 The Direct Representative will make such declarations on the basis of the above data.

## **Article 3. PROVISION OF SECURITY / PAYMENT OF DUTIES AND TAXES**

- 3.1 Unless otherwise agreed, use will be made of the facilities of the Direct Representative in order to provide security and ensure payment of duties, other charges and taxes owed to the Customs Authorities up to the completion of the verification of a customs declaration. The use of these facilities of the Direct Representative for the security and payment of the duties, other charges and taxes owed by the Principal to the Customs Authorities up to the completion of the verification of a declaration, shall not affect that the acts and activities are for the risk of the Principal. The Principal shall be obliged at first request of the Freight Forwarding Company to make payment or provide security for what the Principal owes or may owe the Freight Forwarding Company.

## **Article 4. OBLIGATION TO KEEP RECORDS**

- 4.1 On the basis of the license to submit an electronic declaration to the Customs Authorities issued to him/it, the Direct Representative is obliged to keep records and keep the (original) documents and records pertaining to each declaration. The Principal is obliged to keep a copy of the documents and records provided by him/it for the same period of time. [4]
- 4.2 Subject to Article 4.1, the Principal is under a statutory obligation to keep all data relating to the declaration, the records and other data in connection with the transaction on file insofar as these pertain to the declaration. [5]

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[3] It is advisable that the parties examine whether entering into further arrangements is desirable in connection with the nature of the products, and so on.

## **Article 5. DURATION AND TERMINATION/REVOCAION OF THE AGREEMENT / AUTHORISATION**

- 5.1 This agreement/authorisation is entered into/applies for an indeterminate period of time, effective as of the date of signing. The agreement/authorisation may be cancelled/revoked in accordance with (article 10.1<sup>[6]</sup>) of the TLF-conditions.
- 5.2 Cancellation/revocation is to be effected by registered letter with acknowledgement of receipt.
- 5.3 The provisions under this agreement/authorisation continue to apply also after cancellation/revocation, where relevant in connection with fulfilment of obligations imposed in the name of government.
- 5.4 The Direct Representative is entitled to keep the present authorisation also after revocation for the purposes of possible controls in the name of the government.

## **Article 6. THIRD PARTIES**

- 6.1 The Direct Representative is entitled to subcontract the preparation of customs declarations to another customs representative, natural or legal person. In this case, the Direct Representative undertakes to inform the Principal and to provide him with the identity of the representative to whom he subcontracts this mandate
- 6.2 This subcontractor may invoke the provisions of this agreement/authorisation including the TLF-conditions attached thereto, under the conditions set under above Article 1.1.
- 6.3 The required records, information, and data, with the inclusion of this authorisation, must be made available to the third party referred to above.

## **Article 7. APPLICABLE LAW AND JURISDICTION**

- 7.1 The legal relationship between the Freight Forwarding Company and the Principal is governed by French law.
- 7.2 In the event of any dispute or claim, the courts where the Freight Forwarding Company is established, shall have exclusive jurisdiction in first instance.

[4] To be kept for a period of 3 calendar years following the year of the relevant declaration.

[5] To be kept for a period of 3 calendar years following the year of the relevant declaration.

[6] Article 10.1 TLF-conditions reads as follows: "In the context of an established commercial relationship, each party may terminate the contract at any time by registered letter with acknowledgement of receipt, subject to complying with the following notice periods:

- One (1) month when the duration of the relationship is less than or equal to six (6) months;
- Two (2) months when the duration of the relationship is above six (6) months and equal to or less than one (1) year;
- Three (3) months when the duration of the relationship is above one (1) year and equal to or less than three (3) years;
- Four (4) months when the duration of the relationship is above three (3) years, to which one (1) week is added per full year of commercial relations, without exceeding a maximum period of six (6) months\*

**The Principal, 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) [7]*

Position \_\_\_\_\_

Authorized to represent the Principal since:

\_\_\_\_\_ (month)      \_\_\_\_\_ (year)

Date and place \_\_\_\_\_

Signature and company stamp

\_\_\_\_\_

**Freight Forwarding Company, represented by:**

Full name              Stéphanie Grütter

Position              Directeur Général France

Date and place \_\_\_\_\_

Signature and company stamp

\_\_\_\_\_

**ANNEX A**      **Union des entreprises de Transport et Logistique de France (T.L.F.)**  
*General Terms and Conditions of Sale governing operations undertaken by  
transportation and/or logistics operators*

**Article 1 - PURPOSE AND SCOPE**

The purpose of the General Terms and Conditions is to govern the contractual relations between an Instructing Party and a “Transportation and/or Logistics Operator”, hereinafter referred to as the T.L.O., with regards to any undertaking or transaction pertaining to the physical movement by any means of transportation, and/or to the physical or legal management of storage and flow of goods whether packaged or not, of any origin and transported to any destination, and/or pertaining to the management of any flow of electronic or hardcopy information. The terms and notions used in the French version of these General Terms and Conditions are defined as per French standard regulatory agreements in force. The General Terms and Conditions prevail over any other general or special term and condition issued by the Instructing Party. Where special terms and conditions are agreed with the Instructing Party, and unless otherwise provided, the General Terms and Conditions are applicable.

**Article 2 - PRICE OF SERVICES**

- 2.1      Prices are calculated on the basis of information provided by the Instructing Party, considering in particular the services to be performed, the nature, the weight, and the volume of the goods to be carried and the routes to be used. Prices are quoted based on exchange rates in effect at the time the quotations are given. Quotations are also based on the terms and prices of substituted parties, and on legislation and regulations, and international conventions in force. Should one or more of these basic elements be amended after a quotation is provided, including by the substituted parties of the T.L.O., in a manner binding upon the latter, and subject to evidence provided by the T.L.O., the prices initially given shall be amended on the same terms. The same applies where unforeseen events arise, regardless of their nature, leading to a change to any part of the service.
- 2.2      Prices do not include duties, taxes, fees and taxation owed under any regulation, notably tax or customs regulations.
- 2.3      The prices initially agreed upon shall be renegotiated at least once a year.

**Article 3 - GOODS INSURANCE**

No insurance shall be taken out by the T.L.O. without any written and duplicated order issued by the Instructing Party for each shipment, indicating the risks to be covered and the values of the goods to be insured. Where such an order is given, the T.L.O., acting on behalf of the Instructing Party, shall take out insurance with an insurance company known to be creditworthy at the time of coverage. Unless specifically provided, only ordinary risks (excluding war and strike risks) shall be covered. In this particular case, the T.L.O. acting as an agent shall not, under any circumstances, be considered as an insurer. The terms of the insurance policy are deemed to be known and approved by the shippers and the consignee, which shall bear the costs thereof. An insurance certificate shall be issued upon request.

**Article 4 - PERFORMANCE OF THE SERVICES**

Departure and arrival dates which may be provided by the T.L.O are given for informational purposes only. The Instructing Party shall issue all necessary instructions in due course to the T.L.O. for the performance of transportation, ancillary, and/or of logistical services. The T.L.O. is not required to verify documents (commercial invoice, packing note, etc.) provided by the Instructing Party. Any delivery-specific instruction (payment on delivery, declaration of value or insurance,

special interest in delivery, etc.) shall be made in writing in a duplicated order for each shipment, and shall be expressly approved by the T.L.O.

## Article 5 - OBLIGATIONS OF THE INSTRUCTING PARTY

- 5.1 Packaging and labelling:
- 5.1.1 Packaging: Goods shall be packed, packaged, marked or countermarked so as to withstand transportation and/or storage performed in normal conditions, as well as successive handling that necessarily arise during such operations. Goods shall not constitute a hazard for drivers or handlers, the environment, the safety of transportation vehicles, other carried or stored goods, vehicles or third parties. The Instructing Party shall be solely liable for packaging and for its fitness to bear the transportation and handling.
- 5.1.2 Labelling: On each parcel, item or load unit, clear labelling shall be provided to allow immediate and clear identification of the shipper, consignee, of the place of delivery and of the nature of the goods. The information on the labels shall match those appearing on the shipping document. Labels shall also meet any applicable regulatory requirements, notably those pertaining to hazardous products.
- 5.1.3 Liability: The Instructing Party shall be solely liable for all consequences arising from any lack, insufficient or defective packing, packaging, labelling or marking.
- 5.2 Sealing Once loading operations are completed, lorries, semi-trailers, mobile crates, containers shall be sealed by the loader or its representative.
- 5.3 Declaratory Obligations The Instructing Party shall be solely liable for all the consequences resulting from any failure to perform the duty of information and declaration regarding the specific nature and the specificity of the goods where the latter require specific provisions, including their value and/or any covetousness they may cause, as well as their dangerousness or fragility. The obligation to provide information is also applicable to the declaration of the Verified Gross Mass of a container pursuant to the SOLAS Convention. Moreover, the Instructing Party formally undertakes not to provide the T.L.O. with any illegal or prohibited goods (for instance, counterfeit goods, drugs, etc.). The Instructing Party shall be solely liable, with no right of redress against the T.L.O., for any consequences resulting from erroneous, incomplete, unenforceable or delayed declarations or documents, including but not limited to the information needed for the provision of any declaration required by customs regulations, notably for the transportation of goods shipped from third countries.
- 5.4 Reserves: In the event of any loss or damages sustained by the goods, or of any delay, the consignee or receiver shall be responsible for making regular and adequate inspections, for expressing motivated reserves and generally for carrying out any action needed to protect their claims and to confirm the said reserves, in legal form and within legal timeframes, failing which no claim may be brought against the T.L.O. or its substituted parties.
- 5.5 Refusal or default by the consignee: In the event the consignee refuses the goods, and where the later defaults for any reason whatsoever, the Instructing Party shall be liable for any initial and additional costs owed and incurred in connection with the goods.



- 5.6 Customs formalities: If customs procedures need to be completed, the Instructing Party shall hold the customs representative harmless against any financial consequences arising from erroneous instructions, unenforceable documents, etc., generally leading to the payment of additional duties and / or taxes, freezing or seizure of the goods, and fines etc., to/by the relevant public authority. If the goods are customs cleared under a preferential status that was entered into or granted by the European Union, the Instructing Party guarantees that it has taken all the steps pursuant to customs regulations, to ensure that all conditions for the preferential status process have been fulfilled. The Instructing Party shall provide the T.L.O., at the T.L.O.'s request and within the prescribed timeframe, with any information requested in relation to customs regulations requirements. The Instructing Party shall be liable for any harmful consequences arising from the failure to provide the relevant information within the prescribed time frame, such as delays, extra costs, damages, etc. However, the Instructing Party shall be solely liable for meeting goods quality and / or technical standardisation rules. The Instructing Party shall provide the T.L.O. with any document (tests, certificates, etc.) required by regulations for the circulation of the goods. The T.L.O. shall not be liable for any goods failure to comply with the said quality or technical standardisation rules. The customs representative shall clear the goods in direct representation mode, in accordance with Article 18 of the Union Customs Code.
- 5.7 Payment on delivery The stipulation of a payment on delivery shall not be equivalent to a statement of value and shall thus not modify the rules of compensation for loss or damages as defined under Article 6 below.

#### Article 6 - LIABILITY

For any evidenced prejudice attributed to the T.L.O., the latter shall only be liable for damages foreseeable at the time the contract was signed, and which are an immediate and direct result of a breach as defined under Articles 1231-3 and 1231-4 of the French Civil Code. Damages are strictly limited to the amounts set forth hereunder. The limitation of compensation as indicated hereunder amounts to the consideration for the liability borne by the T.L.O.

- 6.1 Liability for substituted parties: The liability of the T.L.O. is limited to that incurred by the substituted parties in the framework of the operation entrusted to the T.L.O. When the compensation thresholds of substituted parties are unknown, non-existent, or do not result from mandatory provisions, they are deemed to be identical to those set forth in article 6.2 hereunder.
- 6.2 Personal liability of the Transportation and/or Logistics Operator (T.L.O.):
- 6.2.1 Loss and damages: Where the T.L.O.'s personal liability is incurred, for any reason and in any capacity, it shall be strictly limited for damages to goods attributable to losses and damages during the operation, and any consequences resulting thereof, to €20 per kilogram of gross weight of missing or damaged goods, without exceeding, regardless of the weight, volume, sizes, nature or value of the respective goods, an amount exceeding the product of the gross weight of the goods expressed in tons multiplied by €5,000, with a maximum amount of €60,000 per event.
- 6.2.2 Other damages: Should the T.L.O.'s personal liability be incurred for any other damages, including duly acknowledged delivery delays, the compensation owed by the T.L.O. shall be strictly limited to the price of goods transportation (exclusive of duties, taxes and miscellaneous costs) or to that of the service leading to the damages as provided under the contract. Such compensation shall not exceed that which is owed in the event of goods damages or losses.

- 6.2.3 Customs liability: The liability of the T.L.O. for any customs and indirect taxation operations, whether undertaken by the T.L.O. or its sub-contractors, shall not exceed a total of €5,000 per customs declaration, without exceeding €50,000 per year of adjustment and, in all instances, €100,000 per adjustment notification.
- 6.3 Quotations: All quotations given, one-time price proposals, and general rates, are established and/or published based in view of the abovementioned liability limitations (Articles 6.1 and 6.2).
- 6.4 Declaration of value or insurance The Instructing Party may make a declaration of value, set by itself and accepted by the T.L.O., which substitutes the amount of that declaration for the compensation limitations specified above (Articles 6.1 and 6.2.1). Such declaration of value shall result in an additional charge. The Instructing Party may also instruct the T.L.O., pursuant to Article 3 (Goods Insurance), to take out on its behalf an insurance policy, in return for payment of the corresponding premium, indicating the risks to be covered and the value to be insured. The instructions (declaration of value or insurance) shall be renewed for each operation.
- 6.5 Special interest in delivery: The Instructing Party may make a declaration of special interest in delivery, set by it and accepted by the T.L.O, which, in the event of any late delivery, substitutes the amount of that declaration for the compensation limitations specified above (Articles 6.1 and 6.2.2). This declaration shall result in an additional charge. Instructions shall be renewed for each operation.

#### Article 7 - PAYMENT TERMS

- 7.1 Services shall be payable cash on receipt of the invoice, with no discount, where the invoice is issued, and in all instances, within 30 days as from the issuing date. The Instructing Party guarantees the settlement thereof. Pursuant to Article 1344 of the French Civil Code, the debtor is deemed to have been served notice when the obligation of payment fell due.
- 7.2 Unilateral offsetting of the amount of alleged damages over the price of services is prohibited.
- 7.3 Any delay in payment shall automatically entail, on the day following the settlement date as appearing on the invoice, the payment of interest corresponding to the interest rate applied by the European Central Bank (ECB) in its most recent refunding operation increased by ten percentage points and as per Article L. 441-6 (12) of the French Commercial Code, as well as a fixed-rate compensation for recovery fees of €40 pursuant to Article D.441-5 of the French Commercial Code, without prejudice to any possible remedy, as provided by general legal provisions for any other damages arising directly from such delay in payment. Any delay in payment will automatically entail, without further formalities, the acceleration of payment of any other debt owed to the T.L.O., with the balance becoming immediately due even in the event of acceptance of a bill of exchange.
- 7.4 Any partial payment shall first be offset against any non-preferential part of the debt obligation.

## Article 8 - RIGHT OF RETENTION AND CONTRACTUAL POSSESSORY LIEN

Regardless of the capacity in which the T.L.O. is acting, the Instructing Party hereby acknowledges the T.L.O.'s conventional right of retention, enforceable against all parties, and a conventional contractual possessory lien over all goods, values and documents in the T.L.O.'s possession, in order to guarantee any debt (invoices, interests, incurred expenses, etc.) the T.L.O. holds against the Instructing Party, including those prior to, or other than those concerning operations related to the goods, values and documents that the T.L.O. effectively holds.

## Article 9 - TIME LIMITATIONS

All claims arising from contracts entered into by the parties, whether it be for primary or ancillary services, shall be time barred after one year running from the performance of the disputed service. The time limitation also applies to claims relating to duties and taxes collected afterwards, running as from the notice of adjustment.

## Article 10 - CONTRACT DURATION AND TERMINATION

- 10.1 In the context of an established commercial relationship, each party may terminate the contract at any time by registered letter with acknowledgement of receipt, subject to complying with the following notice periods:
- One (1) month when the duration of the relationship is less than or equal to six (6) months;
  - Two (2) months when the duration of the relationship is above six (6) months and equal to or less than one (1) year;
  - Three (3) months when the duration of the relationship is above one (1) year and equal to or less than three (3) years;
  - Four (4) months when the duration of the relationship is above three (3) years, to which one (1) week is added per full year of commercial relations, without exceeding a maximum period of six (6) months.
- 10.2 During the notice period, the parties hereby undertake to maintain the balance of the contract.
- 10.3 In the event of evidenced serious or repeated breaches by either party of its obligations, the other party shall send a formal notice by registered letter with acknowledgement of receipt. Where the notice remains unsuccessful within a one-month period, during which the parties may attempt to negotiate, the contract may be definitively terminated without notice or compensation by registered letter with acknowledgement of receipt acknowledging the failure of the negotiation attempt.

## Article 11 - CANCELLATION - INVALIDITY

Should any of the provisions of the General Terms and Conditions be declared null and void, all other provisions shall remain in full force and effect.

## Article 12 - JURISDICTIONAL CLAUSE

In the event of any dispute or claim, the Courts where the "Transportation and/or Logistics Operator" (T.L.O) is registered have jurisdiction, even in the event of multiple defendants or impleaders. The French General Terms and Conditions for the Union of French Transportation and Logistics Companies (T.L.F.) are published on 1st January 2017 (first of January two thousand and seventeen).

## 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 (maximum 2 months) excerpt of the entry of the company in the Trade Register (registration of the company and the signature authority) of the Principal
- Name, address, place of residence of the Importer / Addressee and its VAT-Id no. [8]

### 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 authorisations (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

### 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
- 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 (including national or EU regulations) apply in case of import or export in the fields of safety, health, economy or environment.
- 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

[8] If that person/entity is not the Principal as well.

### 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)

### 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. Non-exhaustive examples include:

- Export and import authorisations and/or licences for war and assimilated materials in compliance with Articles L. 2335-1 et L.2335-2 of French Code of Defense;
- Export licenses and/or authorisation for dual use items in compliance with COUNCIL REGULATION (EC) No 428/2009 of 5 May 2009 setting up a Community regime for the control of exports, transfer, brokering and transit of dual-use items;
- Export and import authorisations and/or declarations for pharmaceutical drugs in compliance with Article L5124-13 of French Code of Public Health;
- Export and import authorisation for substances or preparations and plants or parts of plants classified as narcotic by the National Health Agency in compliance with Articles R5132-74 and R5132-88 of French Code of Public Health.