

Agreement & authorization to act as tax representative with restricted license

Dotted lines indicate that further details must be provided.

The Undersigned,

Foreign Business, hereinafter referred to as the **“Client”** or **“Fiscal Represented Business”**

Company Name

Address

ZIP Code, Place

Country

Chamber of Commerce Registration number *

EORI Number

VAT ID Number

Passport Number

*** Please add today’s copy of your chamber of commerce registration, proving principal signee has full authorization.**

And Freight forwarding company, hereinafter referred to as the **“Tax Representative”**

Company Name **centuristics BFV**
 Address Bijlmermeerstraat 30
 Zip Code & Place 2131 HC Hoofddorp
 Country The Netherlands
 CoC (KvK) Number 83991786
 VAT Number NL863059624B02

take into account that

- A. the Client is a foreign company without a permanent establishment in the Netherlands, which (as a result of engaging in activities) sometimes has to deal with Dutch sales tax;
- B. the Client would like the Tax Representative to carry out the required operations and activities pursuant to the ‘Turnover Tax Act 1968’ (Wet op de Omzetbelasting 1968) 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 the **‘Operations and Activities’**;
- C. with regard to the Operations and Activities, the Client wishes to award this assignment to the Tax Representative, and the Tax Representative wishes to accept this assignment;
- D. in respect of the Operations and Activities, the Client wishes to award power of attorney to the Tax Representative;
- E. the Client does not wish to award this assignment and grant this authorisation to the Tax 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;

Client's initials	_____
Tax Representative's initials	_____

- F. this assignment and authorisation are always **limited** to the aforementioned shipments of goods that are dealt with by or with the intervention of the Tax Representative;
- G. the Tax Representative does not wish to be obliged to accept every shipment, but wishes to have the option to refuse individual assignments;
- H. the parties wish to lay down, in this written framework agreement, the agreements 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 Tax Representative with regard to the Operations and Activities;

and agree on the following:

ASSIGNMENT

The Client instructs the Tax Representative to act as **Tax Representative with restricted licence** in accordance with article 33g of the Turnover Tax Act 1968, for the shipments of goods presented by/on behalf of the Client or intended for the Client, for which the Client has given the Tax Representative the requisite documents and information. Subject to the provisions in article 5 of the Dutch Forwarding Conditions (Nederlandse Expeditievoorwaarden) and article 1.1 of this agreement/authorisation, this assignment is accepted by the Tax Representative.

AUTHORISATION

As from the effective date of this agreement/authorisation and unless notice is given by the Client, the Client authorises the Tax 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 Turnover Tax Act 1968 and all related laws and regulations in the Netherlands, to carry out the required operations and activities, and, furthermore, to do anything that the Tax 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 ¹ and the identity/identities of the person/persons authorised to represent the company, to the Tax Representative.²

Subject to derogations/additional arrangements in this agreement/authorisation, or in other agreements entered into by the parties, **the Dutch Forwarding Conditions**, including arbitration clause, apply to all operations and activities that, for whatever reason, the Tax Representative carries out directly or indirectly for or on behalf of the Client or in respect of the Client's affairs.³ The latest version of the Dutch Forwarding Conditions that apply at the time at which the Tax Representative accepts in writing (which includes electronically) an assignment to carry out customs work, or has started the execution of the work, as described in this agreement/authorisation. As soon as a new version of the Dutch Forwarding Conditions becomes available, the Tax Representative shall inform the Client of this. By signing this agreement/authorisation, the Client declares that it agrees explicitly and irrevocably with the applicability of the Dutch Forwarding Conditions, plus that it has taken note of these conditions.

¹ 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

² A copy of the passport or the identity document, on which the photo and the Citizen's Service Number are hidden or struck through. For example, a photo made using the 'copy-ID app' of the Dutch government could be used. This app can be downloaded from the Apple App Store or the Google Play store (<https://www.rijksoverheid.nl/onderwerpen/identiteitsfraude/vraag-en-antwoord/veilige-kopie-identiteitsbewijs>)

³ The Dutch Forwarding Conditions, filed by FENEX with the Registry of the Courts of Rotterdam and Amsterdam, can also be consulted at <http://www.fenex.nl/fenex-voorwaarden>

Client's initials _____

Tax Representative's initials _____

COMMENCEMENT AND DURATION OF THE AGREEMENT/AUTHORISATION:

This agreement & authorization is entered into/applies for an indeterminate and indefinite period of time, effective as of April 6th, 2024, or on

➔ Date DD-MM-YYYY :

Both parties are entitled to terminate the agreement/authorisation in due observance of article 7.2. The agreement & authorization may be cancelled or revoked in due observance of a term of months. 6 months. Cancellation or revocation is to be effected by registered letter. The provisions under this agreement & authorization continue to apply also after cancellation or revocation, where relevant in connection with fulfilment of obligations imposed in the name of government.

The Direct Representative is entitled to keep the present authorization also after revocation for the purposes of possible controls in the name of the government.

Article 1. GENERAL PROVISIONS

- 1.1 In addition to article 5 of the **Dutch Forwarding Conditions** - provided that the Tax Representative reports this prior to the import declaration or delivery of the shipment of goods - the Tax Representative is entitled to refuse to perform operations and activities ensuing from this agreement/authorisation. The Tax 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 Tax Representative's VAT identification number insofar as this ensues from this agreement/authorisation and this is required to fulfil legal requirements.
- 1.3 The Tax Representative will only use the Client's documents, information and data for work/activities that ensue from this agreement/authorisation. The Tax Representative will not pass on the documents, information and data to third parties, unless this arises from this agreement/authorisation 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 AND NATURE OF THE AGREED WORK

- 2.1 The Tax Representative shall act on behalf of the Client in respect of all obligations which ensue from Dutch laws and regulations with regard to the tax representation with restricted licence.
- 2.2 The Tax 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 Statistics Netherlands/Intrastat.
- 2.3 On a regular basis, the Tax Representative will verify, with the Tax Authorities, the VAT identification number of the intra-community acquirer.
- 2.4 In the import declaration and/or upon delivery of the shipment of goods, the Tax Representative will apply the correct turnover tax rate based on the invoices issued by the Client, other documents, information and data.

Client's initials	_____
Tax Representative's initials	_____

- 2.5 Notwithstanding the foregoing, the following is mandatory for the Tax Representative with restricted licence in accordance with the law:
- a) Furnishing the Tax Authorities with security.
 - b) If requested, providing the Tax Authorities with information.
 - c) Keeping records in order to be able to demonstrate, in the event of audits, that correct and full taxation has taken place.

Article 3 RIGHTS ACCRUING TAX REPRESENTATIVE

- 3.1 In the event of operations/activities and formalities pertaining to the agreement, if the Tax Representative is in any doubt about the correct application of the turnover tax rate, or the deferment of turnover tax, then the Tax 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 Tax 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/or activities are suspended, the Tax Representative shall inform the Client of this.
- 3.3 The Tax 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 Tax Representative can reasonably assume that the Client will fail to meet its obligations.
- 3.4 The Tax 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 Tax 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 Tax Representative will take this action.

Article 4. CLIENT'S OBLIGATIONS

- 4.1 The Client is obliged to inform the Tax Representative in advance about the nature, quantity and value of the anticipated shipments of goods and to inform the Tax 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 Tax Representative with all requisite documents, information, and data - as well as for each individual shipment/transaction.
- 4.3 In respect of the Tax Representative, the Client guarantees 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 Tax 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.

Client's initials _____

Tax Representative's initials _____

- 4.5 The Client shall indemnify the Tax Representative at all times against third-party claims, including claims of employees of both the Tax Representative and the Client, connected with or ensuing from the damage referred to in article 5 paragraph 2 of this agreement/authorisation.
- 4.6 The Client shall pay to the Tax Representative the agreed remunerations and other costs, rights, etc. ensuing from this agreement/authorisation upon commencement of the operations/activities, unless agreed otherwise. These amounts shall also be due if damage has occurred during the execution of the agreement/authorisation.
- 4.7 The Client shall at all times be obliged to indemnify the Tax 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 that are imposed. The Client shall also reimburse the said amounts to the Tax Representative if a third party brought in by the Tax Representative demands payment for the said amounts within the framework of the Agreement.
- 4.8 The Client is obliged to inform the Tax 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 provide timely and proper evidence of the intra-Community supply of goods, in accordance with the provisions of the Quick Fix 3 scheme as laid down in the European VAT Directive (Directive 2006/112/EC, amended by Directive 2018/1910). This evidence must include either two separate category "A" documents, or one category A document plus one category B document.

Category A documentation: Documentation relating to the transport of the goods. Examples are a fully signed CMR transport document, an air freight invoice or an invoice from a carrier of the goods.

Category B documentation: Other documentation, such as an insurance contract for the carriage of the goods, bank documents recording payment for the carriage of goods, etc.

If the Client fails to comply with this obligation and cannot provide sufficient evidence as described above, the Tax Representative reserves the right to pass on any resulting tax claims and fines to the Client. The Client acknowledges and accepts that failure to comply with this obligation may result in the loss of the zero rate for VAT on the intra-Community supply, as a result of which the Client may be held liable for the VAT due.

Article 5. LIABILITY OF PARTIES

- 5.1 Notwithstanding the provisions of the Dutch Forwarding Conditions, the Tax Representative is not liable for the operations and activities of the third parties whose services it engages.
- 5.2 The Client shall be liable vis-a-vis the Tax 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 Tax Representative as a result of (amongst other things) the non-compliance by the Client of any obligation pursuant to this Agreement/authorisation 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.

Client's initials _____

Tax Representative's initials _____

Article 6. SECURITY

6.1 In addition to the Dutch Forwarding Conditions, 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 anything arising from 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 tax representation and during the tax representation.

Article 7. DURATION OF THE AGREEMENT/ TERMINATION OF THE AGREEMENT

- 7.1 This agreement/authorisation is entered into/is valid for an indefinite period of time. otherwise.
- 7.2 This agreement/authorisation can be terminated/revoked by either of the parties, with observance of a term of six months. Termination/revocation must take place by registered letter.
- 7.3 Unless the termination is pursuant to art. 5 paragraph 3 of the Dutch Forwarding Conditions, both upon termination of the agreement and after the term of this agreement, 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/arbitral intervention, if:
- 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;
 - the contractual other party sells or transfers its company to a third party, or the control in the company changes, or;
 - if the contractual other party has been granted a moratorium, or is declared bankrupt.
 - the Tax Representative can demonstrably not act as such.
- 7.5 In accordance with article 7.4 1st paragraph, the Tax Representative can terminate the agreement prematurely, if:
- this is justified pursuant to article 4.1 in the opinion of the Tax Representative, or
 - an agreement cannot be reached about the price and/or rates, or
 - an agreement cannot be reached about the guarantees to be provided.
- 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 nullity 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/authorisation has to be amended, the Tax Representative reserves the right to terminate this agreement/authorisation without any repercussions or, in consultation, to change the clause to a valid alternative, where the validity of the other provisions are not affected.

Client's initials _____

Tax Representative's initials _____

Article 9. PERIOD OF LIMITATION

9.1 Article 20 of the Dutch Forwarding Conditions applies on the provision that, by way of derogation from article 20 paragraph 1, claims of the Tax Representative in connection to this agreement in respect of amounts to be claimed/additionally demanded by any government, as well as fines imposed and interest owed, shall be barred after five years have lapsed.

Article 10. CHOICE OF LAW/ARBITRATION/COURT

10.1 This agreement/authorisation is governed by Dutch law.

10.2 All disputes that may arise between the Tax Representative and the Client shall be settled by arbitration with the exclusion of the ordinary court of law, in accordance with the FENEX Rules of Arbitration. The FENEX Rules of Arbitration and the current fees for the arbitration process can be read and downloaded from the FENEX website <https://www.fenex.nl/Paginas/Arbitrage.aspx>. A dispute shall exist whenever either of the parties declares that this will be so.

10.3 Without prejudice to the provisions in article 10 paragraph 2, the Tax Representative shall be at liberty to bring before the competent Dutch court in the Tax Representative's place of business, claims for sums of money due and payable, the indebtedness of which has not been disputed by the Client within four weeks after the invoice date. The Tax Representative is also at liberty to institute interim relief proceedings for claims of an urgent nature at the competent Dutch court in the Tax Representative's place of business.

APPENDICES

The following appendices form part of this agreement/authorisation:

- appendix A, the Dutch Forwarding Conditions
- appendix B, work instructions/requisite information and documents for each transaction
- appendix C, the agreed rates and terms and conditions of payment

SIGNATURE

This agreement has been drawn up in the English language. In case of different interpretations, the Dutch version shall prevail. By signing this agreement, the Client declares that it has received, read and understood the aforementioned appendices.

**The client,
lawfully represented by**

Full Name

Position

Place & Date

Signature (and Company Stamp)

**The tax representative,
lawfully represented by**

Full Name Bas Tol

Position Finance Director

Place and Date Hoofddorp, 6-4-2024

Signature (and Company Stamp)

Client's initials	_____
Tax Representative's initials	_____

APPENDIX 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). 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 Forwarding Company of this as soon as possible.

Checklist Chapter 1. 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.

Checklist Chapter 2. 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)

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

Checklist Chapter 3. DATA REQUIRED TO SUBMIT A DECLARATION

The following information and data can be required from the Principal:

In relation to the shipment:

- Delivery terms (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
- Description(s) of the goods and/or Commodity code
- Packaging unit, packages
- Marks and numbers
- Gross mass and Net mass (for each Commodity code)

Client's initials _____

Tax Representative's initials _____

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

Checklist Chapter 4. INVOICE DECLARATION

The following exact statement must be added to the original commercial invoice(s)

"Fiscal Representative, centuristics BFV, Bijlmermeerstraat 30, 2131 HC Hoofddorp, Nederland, VAT number NL863059624B02, VAT zero-rated as an Intra-community supply according to Article 138.1, of the Directive 2006/112/EC"

Checklist Chapter 5. 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)

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

ORDER ON REPRESENTATION FOR VALUE ADDED TAX

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Client's initials _____

Tax Representative's initials _____

The Undersigned,
Foreign Business, hereinafter referred to as the **"Fiscal Represented Business"**

Company Name
 Address
 ZIP Code, Place
 Country
 VAT ID Number
 Email address

The Fiscal Represented Business, represented by the undersigned, having authorized Freight forwarding company, hereinafter referred to as the **"Tax Representative"**

Company Name **centuristics BFV**
 Address Bijlmermeerstraat 30
 Zip Code & Place 2131 HC Hoofddorp
 Country The Netherlands
 CoC (KvK) Number 83991786
 VAT Number NL863059624B02
 Email info@centurstics.com
 Phone +31 20 3086 386

And any of its affiliates, to act as its fiscal representative with a limited license and herewith orders with the right of subrogation, to act as limited fiscal representative for underneath goods to be imported. Fiscal Represented Business will provide invoice copies and proof of transport of all the goods imported, whether to its own premises in above member state or to the purchasers in or outside the Netherlands.

GOODS TO BE IMPORTED

Shipment Reference
 Supplier / Vendor
 Address
 ZIP Code, Place
 Country
 Invoice No. Supplier
 Delivery Address
 Delivery ZIP, Place
 Delivery Country
 Principal Transport to
 the Delivery Address

Client's initials	_____
Tax Representative's initials	_____

ORDER ON REPRESENTATION FOR VALUE ADDED TAX

After importation the goods will be: (cross and fill in applicable box)

- 1. Sold to a Dutch company and delivered within the borders of the Netherlands.
 Name Buyer
 VAT ID Number
 Invoice No. (add copy)

- 2. Transported to the place of business of the Fiscal Represented Business (transfer of own goods). The transfer of goods by a business from one EU member state to another is, according to article 17 and 138 of the Directive 2006/112/EC, a (fictitious) intracommunity supply in the member state of dispatch and according to article 20 of the Directive an intra-community acquisition in the member state of arrival of the transport. The Fiscal Represented Business will make an intracommunity acquisition in the member state of arrival.

- 3. Sold to a non-Dutch company and transported to another EU member state. Intra-community supply.
 Name Buyer
 VAT ID Number
 Invoice No. (add copy)

- 4. Sold to a non-Dutch company and delivered within the borders of the Netherlands.
 Name Buyer
 VAT ID Number
 Invoice No. (add copy)

- 5. Re-exported out of EU.
 Name Buyer
 VAT ID Number
 Invoice No. (add copy)

- 6. Stored in the Netherlands whether or not under the VAT regulation 'call of stock'.
 Name Storage Company
 Address Storage Company

Undersigned declares the following exact statement is included in the commercial invoice.
"Fiscal Representative, centuristics BFV, Bijlmermeerstraat 30, 2131 HC Hoofddorp, Nederland, VAT number NL863059624B02, VAT zero-rated as an Intra-community supply according to Article 138.1, of the Directive 2006/112/EC"

The Fiscal Represented Business, lawfully represented by

Full Name Signature and Company Stamp
 Position
 Place & Date

Client's initials	_____
Tax Representative's initials	_____