

POWER

Law

of representation in customs matters

I/We {
hereinafter
"Authorizer"
or
"Principal")

Email:

Company Name:

Street/Door/

Floor:

Country/ZIP/City:

VAT-No.:

Telephone number

Fax no:

Deferred payment
account No. ¹⁾

EORI No.

Homepage:

Contact person

Customs clearance:

Contact person

Accounting department:

Name of the tax

Representation:

Responsible

Company tax office

AEO No. (if certified)

**Order²) for
application of
§ 26 Abs. 3 Z. 2 UStG**

YES O NO O

hereby authorize and empower the company [] (hereinafter referred to as
"Authorized Representative")

- to represent me/us in all customs, foreign trade, VAT, excise duty tariff and preferential law matters vis-à-vis the competent authorities and persons by **direct representation** in accordance with Art. 18 of the Union Customs Code (Regulation [EU] No. 952/2013 as amended; "UCC"); this authorization includes the right of the authorized representative to **submit** customs declarations for me/us also by indirect representation at his/her discretion;
- to sign submissions, customs declarations, applications for movement certificates, customs value declarations, applications for the issue of Binding Tariff Information (BTI), applications for authorized places of goods, etc. on our behalf, to inspect files and to dispose of everything that appears expedient to the authorized representative in my/our interest;
- The power of attorney also applies to all cash matters to be handled with the customs and tax authorities, such as transfer and repayment applications, appeals and legal remedies, including applications for reimbursement or remission, applications for amendments to customs declarations, applications for interest on appeals and the receipt of (return) payments by the tax authorities;
- Furthermore, this power of attorney also includes the right to appoint sub-authorized representatives;
- At the same time, I/we grant power of attorney to receive documents from the tax authorities - in particular customs declarations - which are to be delivered exclusively to the attention of the authorized representative.
- are to be delivered exclusively to the authorized representative;

¹ If not available, please leave field blank

² Please mark with a cross where applicable

Kommentiert [BS1]: Commented [D]S1]: The data of the client/customer of the customs agent/customs forwarder must be entered here.

Kommentiert [BS2]: Commented [D]S2]: Enter the name/company and address of the customs agent/customs forwarder to be authorized here.

Kommentiert [BS3]: Commented [D]S3]: In the case of direct representation, only the represented party/authorizing party) is the declarant and is liable for the duties and customs duties associated with the customs declaration. In the case of indirect representation, the representative (i.e. the customs agent) becomes the declarant and is himself liable for all duties and taxes associated with the customs declaration; in addition, the represented party is also liable for the duties and taxes vis-à-vis the tax authorities.

As a rule, a customs broker should therefore only submit customs declarations for customers as a direct representative.

Only for customs declarations in procedure 42xx ("import with subsequent intra-Community onward delivery" is only indirect representation permitted for recipients in another EU country who do not have their own (Austrian) VAT number in Austria, according to Austrian practice: in this case (reference to § 26 (3) Z 2 UStG), the issue of an indirect representation is therefore provided for. The customs agent must therefore ensure that the representation relationship (direct or indirect representation) is stated correctly when submitting the customs declaration.

Kommentiert [BS4]: Commented [D]S4]: This clarification appears to be useful, because in some cases the tax authorities are of the opinion that without express authorization for indirect representation, the customs agent who submits a customs declaration in indirect representation is treated as if he had submitted the customs declaration in his own name. Moreover, in some cases, current Austrian practice requires the customs declaration to be submitted in indirect representation (procedure 42xx); see previous comment.

Authorized signatory
Position
Place, date of issue

Company stamp, signature of the authorized signatory / signatories

General Terms and Conditions of the company [...], as of 01.01.2023

1. All our orders are subject to the following provisions as well as the General Austrian Forwarders' Terms and Conditions in the version applicable at the time the order is placed. In the event of a conflict between these provisions and the AÖSp, the following special provisions shall take precedence over the AÖSp.

Deviating terms and conditions of the client are not accepted by us, even if they are not contradicted by us.

2. The client is obliged to provide us with all information and documents required for the proper execution of the orders, in particular the customs declarations, including the customs tariff number and the description of the goods as well as all information required for the determination of the customs value (Art. 69 - 76 UZK, Art. 71 UZK-DA, Art. 6 UZK-TDA, as amended), such as in particular affiliation, license fees, tool costs, commissions, brokerage fees, price reductions, loading and handling costs, insurance costs, freight costs, packaging costs and all other amounts affecting the value of the goods, such as the seller's/supplier's participation in proceeds from subsequent resales or other transfers or uses, in good time and in writing, otherwise we may assume that, apart from freight costs, there are no factors relevant to the assessment of the customs value. If no information on freight costs is provided to us, we shall be entitled, at our discretion, to fall back on empirical values. If there are links, the client must indicate this to us and at the same time whether there is a link without effects according to Art. 70 Para. 3 lit. d) UCC, or whether an individual notification exists or 127 UCC-IA applies, but there is still no clarity about the customs value effects.

3. If no customs tariff number is available at the time of the import and export customs declaration, we are entitled, but not obliged, to determine it ourselves at our discretion on the basis of the information available to us. However, this determination only corresponds to advice, so that the client remains solely responsible for the correctness of the customs tariff number.

4. If valid binding tariff information (BTI) or binding origin information (BOI) is available for goods to be declared, this must be sent to the authorized representative in writing with the order for customs clearance, otherwise we are entitled to assume that no binding BTI or BOI is available; in any case, we are not obliged to carry out checks in this regard.

5. The client guarantees the correctness and completeness of all information provided to us for order processing and customs clearance of the goods, in particular with regard to the value, quantity, type and weight of the goods, the VAT number and the EORI number. The client also guarantees the authenticity, integrity and correctness of the content of all documents and records provided to us. We are not obliged to verify the accuracy, completeness or authenticity of the information provided by the client and the documents provided to us. We therefore accept no liability for the accuracy of the information and the authenticity of the documents provided to us. Should we nevertheless be held liable by the customs authorities for duties in this respect, you as our client shall hold us harmless in this respect, including any penalties, administrative charges and costs of legal advice and representation, indemnify and hold us harmless.

6. The customer is obliged to inform us of any prohibitions and restrictions concerning the goods to be imported, transited or exported, such as in particular restrictions concerning "weapons", "military equipment regulations", "war material", "firearms and explosives", "shelling regulations", "protection of species", "cultural property", "protection of the ozone layer", "hazardous chemicals", "pornography" or "dual use" or applicable embargo regulations, in particular in accordance with Regulation (EU) 2014/833. This also applies to companies, persons and goods listed by foreign authorities, including the US export and

Kommentiert [BS7]: Commented [D]S7]: When agreeing to the AÖSp, it should be noted that the customs freight forwarder must take out freight forwarding insurance in accordance with §§ 39 ff AÖSp ("SVS/RVS"): if the freight forwarder does not take out such freight forwarding insurance, he loses the right to invoke the AÖSp, unless the customer has expressly prohibited the cover of the freight forwarding insurance in writing ("prohibition customer").

Kommentiert [BS8]: Commented [D]S8]: According to Art 15 UCC, all parties involved, therefore also the customs forwarder, are responsible for the accuracy and completeness of the information and the authenticity of the attached documents. This clause transfers this obligation to the principal/authorizing party.

This form is a sample template, the use of which is at your sole responsibility, with any exclusion of liability on the part of the Austrian Freight Forwarding and Logistics Association/WKO or the authors. We recommend that you pay attention to changes in legislation and case law, which may require adjustments (as of IX/2022).

