**FULL POWER**

for representation in customs matters

I/We (“Authorizer”),

|  |  |
| --- | --- |
| Company of the principal: |  |
| Address, postcode/city of the principal: |  |

|  |  |  |  |
| --- | --- | --- | --- |
| VAT number: |  | EORI-No.: |  |
| Contact personCustoms clearance: |  | Contact personBookkeeping: |  |
| Email: |  | Email: |  |
| Phone: |  | Phone: |  |
|  |  |  |  |
| Deferred payment account no.:[[1]](#footnote-1)) |  | Responsible tax office: |  |
| AEO number (if certified) |  |  |  |

EV rule - Order to apply

the regulation of § 26.3.2 UStG (if desired, please mark with a cross)[[2]](#footnote-2))

 Yes o No o

herewith authorize and empower the company

[Name/company[[3]](#footnote-3) and address][[4]](#footnote-4)

(hereinafter referred to as “Authorized Representative”)

as well as their establishments and branches

\* to represent us in all customs, foreign trade, VAT, excise tax, tariff and origin law matters vis-à-vis the competent authorities and persons by direct proxy in accordance with Art. 18 of the Union’s Customs Code (Regulation [EU] No. 952/2013 as amended); this power of attorney includes the right of the authorized representative,

\* to submit customs declarations for me/us at his own discretion, also in indirect representation.

\* to sign submissions and applications of any kind for us in the above-mentioned matters, in particular customs declarations, applications for movement certificates, customs value declarations, applications for authorized places of goods, etc. and. to inspect files;

\* The authorization also applies to the lodging of appeals and legal remedies, including applications for reimbursement or remission, subsequent amendment of customs duties, etc. The power of attorney also applies to the lodging of appeals and legal remedies, including applications for reimbursement or remission, subsequent amendment of the customs declaration, as well as all cash matters to be handled with the customs and tax authorities, such as rebooking and repayment applications, applications for interest on appeals, applications for settlement notices and the receipt of (return) payments by the tax authorities; it is clarified that the authorized representative is entitled, but not obliged, to lodge such appeals, legal remedies and applications at his own discretion at our expense and risk;

\* Furthermore, 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;

\* The authorized representative is entitled, but not obliged, to provide additional information in the relevant documents (commercial invoices), such as those for intra-Community, tax-free deliveries (Art. 6 f UStG (BMR), § 26 UStG) or the VAT number;

\* The authorized representative is authorized and empowered to use our deferred payment account specified above;

\* The authorized representative is entitled to grant sub-authorizations at his discretion.

Contractual basis:

The General Terms and Conditions (GTC) printed overleaf and, in addition, the Austrian Freight Forwarders' Standard Terms and Conditions (AÖSp) shall apply to this power of attorney, the contractual relationship established thereby and all actions taken by the authorized representative in execution of this power of attorney. Exclusive place of jurisdiction and place of performance: [Vienna].

We undertake to reimburse the authorized representative immediately on first demand for all duties and expenses incurred by the latter in connection with customs clearance, including those imposed subsequently.

**Representations and declarations of the principal**

**We (principal) confirm and guarantee that all of the following assurances, information and declarations are complete and correct and that all documents provided to the authorized representative are genuine, unaltered and correct in terms of content. We will notify the authorized representative in writing of any changes to the points listed below in good time and without being requested to do so.**

**A) Obligations of the principal to cooperate**

- We undertake to provide the authorized representative 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 UCC, Art. 71 DA, Art. 6 TDA, as amended) in good time and in writing.

- We will provide the authorized representative with the correct customs tariff number. If no customs tariff number is available at the time of the import and export customs declaration, the authorized representative is entitled, but not obliged, to determine it independently at his own discretion on the basis of the information provided by us in this regard. We are aware that such a determination is only an advisory service and that we therefore remain solely responsible for the correctness of the customs tariff number.

- We confirm that the goods to be declared via our order are not goods that are subject to traffic restrictions applicable at the relevant time, such as in particular “weapons”, “military goods 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 national or international embargo regulations. We mark exceptions clearly, unambiguously and easily recognizable (in particular by highlighting) on the transport documents;

- We undertake to provide the authorized representative with existing or subsequently issued binding tariff information (“BTI”) or binding origin information (BOI) issued to us without being requested to do so, otherwise we agree that the authorized representative is entitled to assume that no BTI or BOI exists without carrying out his own checks in this regard. Furthermore, we will inform the authorized representative immediately as soon as a BTI or BOA loses its validity.

- We guarantee the correctness and completeness of all information and notifications provided to the authorized representative in connection with order processing, in particular customs declarations, as well as the documents provided, in particular with regard to the value, quantity, type and weight of the goods and their origin. Furthermore, we guarantee the authenticity and integrity of all documents and records provided to the authorized representative. We expressly declare our agreement that the authorized representative is not obliged to check the accuracy, completeness or authenticity of our information, notifications or documents.

- We are obliged to check the customs declarations immediately for the accuracy of the information contained therein and to notify the authorized representative immediately in writing of any discrepancies.

- We undertake to send the original delivery documents (such as consignment notes confirmed by the consignee) to the obligor within 14 days at the latest.

- We further agree to keep all documents underlying the customs declaration, such as movement certificates (EUR-1, A.TR, EUR-MED), declarations of origin, freight documents, etc.) as well as the customs declaration in our company, declarations of origin and certificates of origin in the original at least for the duration of the statutory retention obligation in such a way that we can make them available to the authorized representative immediately if necessary.

- We agree to the use, storage, transmission and any other processing of our data (in particular our company, company register number, account numbers, tax and EORI numbers, addresses, first and last names of our employees entrusted with the handling of customs matters, telephone numbers; data of our customers and suppliers) for the purpose of the agreed contractual activities; we are aware of the data protection declaration of the authorized representative.

**B) Confirmation of entitlement to deduct input tax**

- We as the principal are entitled to full input tax deduction. \*)

**C) Confirmations regarding import / customs valuation**

We, the principal, hereby declare for all future legal acts to be carried out by the authorized representative

on our behalf in connection with the import of goods that

- we are the buyer of the goods to be declared or are acting on behalf of the buyer and are also authorized to grant this power of attorney in the buyer's name; \*)

- we provide the authorized representative with all documents necessary for customs clearance in the individual case: this includes in particular import permits, licenses and valid proof of origin if we wish to claim customs preferences;

- we provide the authorized representative with all information required for the determination of the customs value (Art. 69-76 UCC, Art. 71 UCC DA, Art. 6 UCC TDA, as amended), such as in particular 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, in good time and in writing, otherwise the authorized representative is entitled to assume that, apart from the freight costs, there are no factors relevant for the determination of the customs value. If we do not provide the authorized representative with information on freight costs, we authorize the authorized representative to use empirical values at his discretion;

- there are no conditions with regard to the purchase transaction or the price, or services are to be rendered, the monetary value of which cannot be determined at the time of import clearance with regard to the goods to be valued; or cannot be determined at the time of import clearance;

- we will inform the authorized representative of any license fees to be declared separately and

separately and unsolicited;

- there is no agreement with the seller/supplier or third parties according to which they are to receive part of the proceeds from subsequent resales, other transfers or uses;

- we are not related to any of our sellers/suppliers in the third country within the meaning of Art. 70 (3) lit. d) UZK or Art 127 UZK Commission Implementing Regulation EU 2015/2447 as amended, or - if such relationships exist - we notify the authorized representative in writing in good time and at the same time indicate whether the relationship has no effects pursuant to Art. 70 para. 3 lit. d) UCC, or whether there is an individual notification, or whether UCC-IA 127 applies, but there is still no clarity about the customs value effects;

- there are no restrictions on the use and utilization of the goods imported by us,

o imposed or required by law or by the authorities in the Community,

o which delimit the territory within which the goods can or may be resold and/or

o which affect the value of the goods at the time of import (also retroactively);

- we transmit the purchase contract - if available - to the authorized representative without being requested to do so from the customs value of the imported goods per consignment (currently € 20,000) as provided for in Art. 6 UZK-TDA as amended; and

- we will inform the authorized representative of any exceptions or changes to the above points in writing in good time and without being requested to do so.

**E) Confirmations regarding export**

We (principal) confirm, in each case for all future legal acts to be carried out by the authorized representative on our behalf in connection with the export of goods, that

- we are the exporter/seller of the goods to be declared; \*)

- unless otherwise stated in writing, the goods originate in the EU; \*) and

- we are solely responsible for fulfilling the obligations under the EU Dual-Use Regulation, the War Material Act and the Foreign Trade and Payments Act (AußWG) as amended, including all regulations and resolutions issued in connection therewith, and we comply with existing embargo regulations.

**F) Security declaration for Authorized Economic Operators AEO**

We, the authorizing party, hereby confirm that:

- with regard to goods that are produced, stored, transported, delivered to or accepted by Authorized Economic Operators (AEO)

o comply with appropriate security standards (in particular in accordance with Art 39 lit. e) UCC) that ensure the security of the international supply chain, in particular therefore the goods must be stored exclusively

o are produced, stored, prepared and loaded in secure premises and secure handling areas (therefore in particular with access controls), and

o are protected against unauthorized access during production, storage, preparation, loading and transport, thus ensuring their physical integrity,

- the personnel employed for the production, storage, preparation, loading, transportation and acceptance of such goods are reliable; and

- business partners acting on my behalf are informed that they must also ensure the security of the supply chain as above.

Name of the authorized signatory:

Position in the company:

Place, date of issue

 Company stamp, signature of the authorized signatory

**(\*) Please delete as appropriate**

This form is a sample template, the use of which is at y**our sole responsibility, without any 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).

1. If non-existing, please leave out.. [↑](#footnote-ref-1)
2. In this case, the customs authority will post the EU VAT directly to the tax office account of the principal. [↑](#footnote-ref-2)
3. Legal form: [\_\_\_]; registered office: [\_\_\_]; company no. [\_\_\_]; commercial register court: [\_\_\_] [↑](#footnote-ref-3)
4. As an AEO-certified company, we are requested to encourage you as a customer to assess the security of the supply chain in your sphere of influence yourself and, if necessary, to improve it according to your possibilities, to ensure compliance with the applicable regulations, in particular the Anti-Terror Regulation (No. 2580/2001), Dual-Use Regulation (821/2021), the War Material Act and the Foreign Trade and Payments Act as well as the respective implementing regulations, to take all necessary measures available to you to ensure optimum security of the supply chain. [↑](#footnote-ref-4)