**POWER**  Law

of representation in customs matters

I/We (

hereinafter

"*Authorizer*" Email:

or

"*Principal*")

Company Name:

Street/Door/ Homepage:

Floor:

Country/ZIP/City: Contact person

Customs clearance:

VAT-No.: Contact person

Accounting department:

Telephone number Name of the tax

Fax no: Representation:

Responsible

Company tax office

Deferred payment AEO No. (if certified)

account No. [[1]](#footnote-1))

 **Order[[2]](#footnote-2) ) for**

EORI No. **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;
* 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 proxy holder is authorized to use our deferred payment account specified above.[[3]](#footnote-3)

We expressly declare our **agreement** that **the General Terms and Conditions (GTC) printed overleaf and, in addition, the General Austrian Forwarders' Terms and Conditions (AÖSp) form the basis of this power of attorney, the contractual relationship established thereby and all actions taken by the authorized representative in execution of this power of attorney**-

**Security Declaration for Authorized Economic Operators AEO**

I/we, as the authorizing party, hereby declare that:

* Goods produced, stored, transported, delivered to or taken over by Authorized Economic Operators,

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

o are produced, stored, prepared and loaded in secure premises and secure handling areas, and

o are protected from unauthorized access during production, storage, preparation, loading and transport and therefore their integrity is guaranteed;

* the personnel employed for the production, storage, preparation, loading, transportation and acceptance of such goods are reliable
* business partners acting on my behalf are informed that they must also ensure the security of the must also ensure the safety of the delivery as above.

I/we confirm that the goods are not goods which are subject to traffic restrictions applicable at the relevant time, such as in particular "weapons", "military goods ordinance", "war material", "firearms and explosives", "shelling regulations", "protection of species", "cultural property", "protection of the ozone layer", "hazardous chemicals", "pornography", "dual-use" or are subject to national or international embargo regulations. We mark exceptions clearly, unambiguously and easily recognizable (in particular by highlighting) on the transport documents.

Confirmation of the accuracy and completeness of the information provided

I/we confirm that I/we have provided all information in this power of attorney to the best of my/our knowledge and belief and confirm that I/we have complied with the information in the General Terms and Conditions. I/we further guarantee the accuracy and completeness of all data, documents and other information transmitted or to be transmitted to the authorized representative in connection with applications and registrations to be submitted by the latter to the tax authorities on our behalf, as well as the authenticity and integrity of all documents and records transmitted and to be transmitted, and assume liability as principal and representative for the accuracy and completeness of all information and data transmitted to the authorized representative or to the tax authorities, as well as the authenticity and integrity of all documents and records transmitted and to be transmitted to authorities as well as the authenticity and integrity of the documents underlying the respective customs application, in particular the customs declaration, and undertake to notify the authorized representative immediately in writing of any discrepancies. Should the authorized representative nevertheless be held liable in this respect by the tax authorities, we shall indemnify and hold him indemnified and harmless in this respect.

Name of the

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 re-export regulations. If we are not notified in writing, we are entitled to assume without further examination that the import or export delivery does not conflict with any prohibitions or restrictions regarding import, transit or export. The customer shall indemnify and hold us harmless with regard to proceedings and tax assessments initiated due to incorrect, incomplete or missing taxes and any expenses incurred by us in connection therewith, including penalties, fines and costs of legal advice and representation.

7. We assume no liability with regard to the obligations of the client in connection with the orders placed with us, including the issuing of movement certificates EUR1, declarations of origin, freight documents, etc.

8. The client is obliged to check the customs declaration for the correctness of the information contained therein, in particular with regard to the nature of the goods, tariff number, value of goods, transportation costs and other price influences (see section 2), number, type and weight of the goods, VAT number and EORI number. Any discrepancies must be reported to us in writing within 14 days of receipt of the documents, otherwise we will assume that the information is correct.

9. Delivery documents (such as consignment notes confirmed by the consignee) must be sent to us in the original within 14 days.

10. From the customs value of the imported goods per consignment (currently € 20,000.00) provided for in Art. 6 UZK-TDA in the currently valid version, the client must send us the purchase contract - if available - without being asked.

11. At our request, the client must provide the authorities with all requested documents or make the necessary data and documents available to us free of charge if claims are made against us by the authorities in connection with the activities carried out for the client. All documents on which the customs declaration is based, such as movement certificates (EUR-1, A.TR, EUR-MED), declarations of origin, freight documents, etc., as well as the customs declaration, must accordingly be kept by the client in the company, declarations of origin and certificates of origin in the original, at least during the statutory retention period; in the case of pending tax or (financial) criminal proceedings, the relevant documents must be kept until the legally binding termination of the tax or (financial) criminal proceedings.

12. In accordance with the provisions of customs law, we may, in particular as declarant or principal, be required to pay duties to the customs authorities within the framework of the external/internal/common transit procedure. We shall be obliged to pay such advance tax notices to the tax authorities without delay, irrespective of the possibility of lodging an appeal. The customer therefore undertakes to pay to us without deduction any customs duties and levies prescribed by the tax authorities, including import turnover tax, default interest and any fines and administrative charges without delay, at the latest within 1 week of receipt of the corresponding request; the same applies to the costs of legal advice and representation incurred by us in connection with such prescriptions and associated proceedings.

13. 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.

14. In the event of default in payment, the client undertakes to pay the usual local default interest in accordance with the AÖSp, but at least 9.2% p.a. above the applicable base interest rate. In addition, the client is obliged to reimburse us for the costs of the pre-litigation reminder, whereby in the case of a reminder by a lawyer the costs are to be reimbursed in accordance with the Lawyers' Fees Act or the Autonomous Fee Criteria, and in the case of the involvement of a debt collection agency the collection expenses charged by the debt collection agency in accordance with the Collection Fees Ordinance.

15. All our contracts with and legal relationships to our clients shall be governed exclusively by Austrian law, with the exception of the conflict of laws provisions of private international law.

16. Exclusive place of jurisdiction and place of performance is [\_\_].

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).

1. If not available, please leave field blank [↑](#footnote-ref-1)
2. Please mark with a cross where applicable [↑](#footnote-ref-2)
3. Please delete as applicable [↑](#footnote-ref-3)