

## Assignment and Power of Attorney for Fiscal Representation and Customs Declaration

1. We hereby empower and appoint the company

**SEK Zollagentur GmbH**  
**Mauerstrasse 25, D-65451 Kelsterbach**  
**VAT Identification no. : DE 252573668**

for the purposes of fiscal representation and customs declaration in the Federal Republic of Germany, on the basis of the ADSp 2017 (\*).

2. We hereby declare that we do not have a domicile in the Federal Republic of Germany, a registered office, management headquarters, a branch office or a VAT Identification No. according to Art 22a UStG (V.A.T. Law) in conjunction with Art. 8 Seq. AO (German Revenue Code).

3. We acquire consignments that are exempt from turnover tax on imports in the Federal Republic of Germany, but which are subject to tax in the country of destination. We guarantee orderly customs treatment and to account for "Value Added Tax" in the country of destination.

We trade under company name: (\*\*please read notice below) \_\_\_\_\_

Our company's principal place of business is at: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone and Telefax No.: \_\_\_\_\_

Our V.A.T. Identification No.: \_\_\_\_\_

Our EORI-number: \_\_\_\_\_

4. We as the party acquiring the consignments agree, that the company SEK Zollagentur GmbH may order a check on our turnover tax identification No. at the German tax agency.

5. According to Art. 22c UStG (VAT Law) in case of Fiscal Representation, we obligate our supplier to:

- Expressly refer to the fiscal representation in writing for all invoices.
- Always completely quote the name and address of the company SEK GmbH on all invoices
- Quote the V.A.T. ID No. of SEK GmbH (DE252573668) on all invoices.

We shall ensure SEK Zollagentur GmbH receives a duplicate of the commercial invoices for tax-free turnover generated in Germany.

6. We shall, irrespective of fault, be liable to the company SEK Zollagentur GmbH for the accuracy of details given for proper invoicing and for compliance with regulations as required on the part of the acquiring party in association with assignments for fiscal representation and customs declaration. In particular for ensuring that the goods do not remain in the Federal Republic of Germany and are exempt from turnover tax on imports here. German law and ADSp 2017 (German Freight Forwarders' General Terms and Conditions 2017) shall be applicable. Darmstadt shall be the place of jurisdiction.

7. The power of attorney shall in particular extend to:

- Clearing our goods for free movement.
- Observing the V.A.T. duties of a fiscal representative as may arise from the Intra-EU consignment of our goods, after customs clearance.
- Submitting the tax return according to Art. 22b Sec C1 UStG as a fiscal representative.
- Submitting the summary report according to Art. 22b Sec. 2 UStG as a fiscal representative.
- Making essential records for tax purposes as a fiscal representative.

8. We are aware that a proof of delivery to another EU member state for each shipment has to be provided that meets the requirements of Art.17a UStG. We are aware that we owe the VAT in case of missing proof.

\_\_\_\_\_  
Place, date

\_\_\_\_\_  
Stamp, company signature

(\*) We operate exclusively in accordance with the Allgemeine Deutsche Spediteur-bedingungen 2017 – ADSp 2017 – (German Freight Forwarders' General Terms and Conditions 2017). Note: In clause 23 the ADSp 2017 deviates from the statutory liability limitation in section 431 German Commercial Code (HGB) by limiting the liability for multimodal transportation with the involvement of sea carriage and an unknown damage location to 2 SDR/kg and, for the rest, the customary liability limitation of 8,33 SDR/kg additionally to Euro 1,25 million per damage claim and EUR 2,5 million per damage event, but not less than 2 SDR/kg.

(\*\*) **IMPORTANT NOTICE:** Your company name and address has to be entered completely and in the same form as it has been registered for the VAT-ID-number. We have to check if the company details and the registered data of the VAT-number are matching each other EXACTLY. If not, we are not allowed to proceed with clearance and have to request a revised version of this Power of Attorney.