



GENERAL TERMS AND CONDITIONS OF PROVIDING CUSTOMS SERVICES TO CLIENT OF DTA BROKER SP. Z O.O.

§ 1

Definitions

- 1. Price List** – a document specifying the pricing conditions based on which DTA provides services.
- 2. Customs debt** – means the obligation to pay the appropriate amount of customs duties, import duties, or export duties, determined for specific goods under the applicable customs law.
- 3. DTA** – DTA Broker Sp. z o.o. with its registered office in Wrocław, Karmelkowa 29, 52-319 Wrocław, entered into the entrepreneurs register kept by the District Court for Wrocław-Fabryczna in Wrocław, VI Economic Division of the National Court Register under number 0000085402, NIP 7542661032, REGON 531640524, share capital: PLN 55,000.00.
- 4. Client** – a natural person, a legal person or an organizational unit without legal personality, but recognized - under EU or national law - as having legal capacity, concluding a customs services agreement with DTA, performed under GTC.
- 5. Customs Authorities** – means government authorities of the member states responsible for enforcing customs law, including those performing tasks related to the collection of revenues for the state budget or the European Union from taxes, customs duties, fees and non-tax budget liabilities.
- 6. GTC** - General Terms and Conditions for the Provision of Customs Services for DTA Broker Sp. z o.o.clients
- 7. Customs Law**- refers to EU legislative acts ((EU directives and regulations)) and national legislative acts (acts and regulations) as well as non-binding documents (e.g. instructions, guidelines, fiches) regulating customs matters.
- 8. Customs representative** - means any person appointed by another person to conduct activities and complete formalities required by customs law before customs authorities; this is the definition in the UCC.
- 9. PUESC** – Platform of Electronic Tax and Customs Services.
- 10. Goods** – movable property subject to a specific Customs Procedure, temporary storage based on the Order or in relation to which other services are to be performed by DTA.
- 11. Customs services** - services provided by DTA to the Client, including activities related to placing goods under customs procedures, temporary storage and other provisions of customs law.
- 12. BTI** – Binding Tariff Information; a decision deciding on the tariff classification of goods, i.e. determining the appropriate Customs Tariff code for a specific good.
- 13. Customs declaration** - the act by which a person expresses in the prescribed form and manner his intention to place goods under a particular customs procedure, indicating, where appropriate, any particular arrangements to be applicable; this is the definition in the UCC.
- 14. Order** – the Client Party's instruction specifying the scope and subject of customs services.

§ 2

The scope of provided customs services

- 1.** The conclusion of the agreement between DTA and the Client, performed under the General Terms and Conditions, takes place when the Client's power of attorney to act as a customs representative is transferred to DTA.
- 2.** DTA, as a Customs Representative, will provide the Client with customs services,



including activities related to placing goods in temporary storage, the admission to circulation procedure, the export procedure, and special customs procedures, including the transit procedure.

3. In the event that a given Customs Service concerns the import of Goods carried out by a Client based outside the customs territory of the European Union (EU), to which the Carbon Border Adjustment Mechanism (CBAM) applies - the Client is obliged to inform DTA about this fact. DTA retains the right to consent each time to the provision of Customs Services for Goods covered by CBAM by concluding an additional agreement under which DTA will assume responsibility in this respect.
4. The customs service excludes the handling of goods subject to sanctions imposed on all countries, their institutions and economic entities, and natural persons operating both within and outside the territory of a given country, including trade, financial and other restrictions, in accordance with the provisions of law. international, EU and national.

§ 3

Power of attorney to act as a customs representative

1. The client will grant DTA a power of attorney (authorization), making him his representative within the meaning of customs law. The power of attorney (authorization) will be signed by persons authorized to represent it in accordance with the entity's registration documents. DTA will specify a power of attorney template along with the required annexes.
2. The power of attorney (authorization) may be submitted in paper or electronic form. The original power of attorney together with a signed attachment to the power of attorney is obliged to be delivered by the Client to DTA before the first Order. The stamp duty will be paid by the Client to the

account of the city or commune office indicated by DTA (the transfer title should indicate: "Stamp duty on the power of attorney granted to DTA Broker Sp. z o. o. by [Client's company name]").

3. A power of attorney signed in paper form. The Client is obliged to submit or deliver the original (in at least one copy) together with a signed annex to the power of attorney (one copy) and confirmation of payment of the stamp duty on the power of attorney - to DTA, to the address indicated by its employees.
4. A power of attorney in electronic form can be submitted as:
 - a) a document signed electronically by a person/persons authorized to act on behalf of the Client with a qualified electronic signature, a signature confirmed by the ePUAP trusted profile,
 - b) scan of the authorization granted by the Client in paper form (acceptable jpg or pdf format) with an electronic signature. In such a case, the power of attorney is prepared in paper form and signed in a traditional way by the Client, then scanned and signed with a qualified electronic signature, a signature confirmed by the ePUAP trusted profile.
5. Each preparation of an official copy of the power of attorney at the request of customs and fiscal authorities will result in the Client's obligation to pay stamp duty in accordance with the currently applicable regulations.

§ 4

Orders

1. The Client will notify DTA of each need to provide specific Customs Services by submitting an Order in writing, electronically or in another manner previously agreed with DTA, containing information necessary to perform the service, including whether it concerns placing the goods in temporary storage, the release for free circulation procedure, the export procedure, special customs procedures, including the transit



procedure. If there are no documents or data enabling DTA to properly perform the service, DTA will ask the Client to fill in the gaps.

2. The Client undertakes to send orders in advance to enable DTA to properly perform the activities covered by a given service order.
3. Orders can be collective, then each shipment they concern will have its own reference number.
4. DTA has the right to refuse an Order, especially if the Order falls outside the scope of customs services provided by DTA or the necessary elements for its implementation are not provided. In addition, DTA is entitled to refuse to execute the Service Order due to the Customer providing incorrect information regarding the goods or their incorrect marking, as well as due to the properties of the goods themselves.
5. DTA's performance of customs services depends on the immediate provision of all necessary and required documents and information to DTA. The Client is responsible to DTA for the content of such documents and information, including their compliance with the actual state of affairs and timeliness of submission.
6. In the event of failure to deliver documents, information or goods required for the provision of a given Customs Service within the specified deadline, the Customer is obliged to cover the costs of warehouse and storage fees, costs of return shipment of goods or other costs incurred in order to assign the goods to the appropriate destination.

§ 5

Client's obligation

1. The Client is obliged to:
 - 1) Present, prior to the commencement of customs services covered by a given Order, all documents and information required by applicable regulations and correctly prepared,
 - 2) Compliance with applicable customs and tax regulations, including submitting relevant documents to the appropriate authorities, including including customs and fiscal authorities and providing the DTA with copies of these documents,
- 3) immediately inform about any changes regarding the Client, particularly:
 - a) Change of the Client's registered office/conducting business (in the case of natural persons conducting a business, also their place of residence)
 - b) Change in the legal form and significant changes of business owners or legal procedures undertaken for such changes, in accordance with the principles of determining the beneficial owner within the meaning of anti-money laundering and counter-terrorism financing regulations
 - c) Changes in the articles of association or statutes that are relevant for the proper performance of customs service support.
 - d) submitting a bankruptcy filing or declaring the Client's bankruptcy,
 - e) submitting winding-up petition in relation to the Client.
2. The Client is obliged to make promptly payments of customs and tax duties and to cooperate in the implementation of the Agreement in such a way as not to jeopardize the interests and good name of DTA.
3. The documents and information provided to DTA by the Client will be complete, correct and authentic and in accordance with applicable regulations - so that customs or tax activities carried out on their basis can be carried out correctly by DTA. Therefore, the Client is obliged, among others, to: exercise due diligence in preparing and delivering appropriate documents each time required to provide Customs Services of a given type and ensure that such diligence is exercised by persons cooperating with him, as well as take appropriate actions to achieve the result described in the first sentence of this point, particularly:
 - 1) provide accurate translations of invoices into Polish (additionally, the translation should have a legible signature of the translator),
 - 2) provide complete documents and all necessary detailed information and data related to the goods, in particular documented information on the costs of



purchase, transport, commissions (purchase and sale), royalties, license fees, insurance and others affecting the determination of customs value and the tax base of the goods, as well as those relating to the determination of the Customs Tariff code (exact name of the goods, purpose, material from which it is made, possibly its composition, structure, function, etc.),

- 3) promptly implement all recommendations, summons, provisions, decisions, etc., issued by customs and fiscal authorities during proceedings conducted by these authorities,
 - 4) provide documents required in foreign trade, such as permits, certificates, etc.,
 - 5) provide, if required by the relevant authorities, including customs and fiscal authorities, with additional information and documents necessary for the execution of a specific customs service, as well as relevant for customs control,
 - 6) strive to obtain the BTI, which is a guarantee of the correct application of the Customs Tariff code, and if obtained, immediately provide a copy of the BTI to the DTA,
 - 7) inform persons involved in the performance of the Agreement (in particular employees) about the content and possible liability arising from Art. 79 UCC, in particular that a customs debtor is any person who knew or should have known about the failure to fulfil an obligation arising from the provisions of customs law, and who acted on behalf of the person obliged to fulfil the obligation or participated in an action that led to the failure to fulfil the obligation.
4. The Client is obliged to make payments of customs and tax obligations, as well as any interest, promptly upon being notified by customs and fiscal authorities, as well as by the DTA. The aforementioned obligation also encompasses obligations determined by customs and fiscal authorities after the termination or expiration of the Agreement (including due to termination), as well as any interest accrued during that period.

§ 6

Subcontractors

DTA may entrust the performance of Customs Services to subcontractors belonging to the DTA Group, provided that DTA is responsible for their actions or omissions as for its own actions or omissions.

§ 7

Remuneration

1. DTA provides customs services for remuneration. In addition, the Client is obliged to reimburse DTA for costs and expenses related to the provision of Customs Services.
2. The remuneration and the rules of its settlement and payment are determined by DTA for each Client individually (the so-called Client's individual price list).
3. The Client is not entitled to deduct from DTA's remuneration any receivables due to the Client towards DTA - without obtaining DTA's prior written consent.
4. As of January 1 of each year of the agreement for the provision of customs services, DTA is entitled to change the applicable remuneration rates (indexation). DTA will inform Client by January 31, via the website <https://dta.com.pl/>, about the average annual price index of consumer goods and services for the previous year, by which the remuneration due to DTA will be indexed.
5. DTA reserves the right to change the rates or principles of remuneration in the event of circumstances resulting in a significant increase in the costs of providing customs services, which could not have been predicted at the time of concluding the agreement or making the last change in remuneration rates.

§ 8

Responsibility

1. In the event of non-performance or improper performance by the Client of the obligations specified in the General Terms and Conditions, the Client is obligated to fully compensate the damage incurred by DTA as a result. The Client shall reimburse the DTA for all costs incurred by the DTA before customs and fiscal



authorities, tax authorities, and others as the Customs Representative.

2. DTA is not liable to the Client for the untimely performance customs services, caused by the necessity to obtain additional opinions, determinations, agreements, the need for which was not previously known to DTA or could not have been previously foreseen, as well as for delays in the proceedings of customs and fiscal authorities, fiscal authorities other authorities relevant to the customs services provided.
3. If DTA, due to liability, including joint and several liability, transfers the amount of all customs and tax liabilities together with interest to the account of the competent authority, the Customer is obliged to return the amounts in question to DTA in full, i.e. Client is obliged to transfer the amounts of the paid customs duties -taxes together with interest to the DTA bank account immediately after DTA's request, but no later than within 3 days from the request.
4. DTA's liability towards the Customer for the provision of Customs Services is limited to the damage actually suffered by the Client, provided that DTA's liability may not exceed the amount of DTA's three-month remuneration for the provision of a given service.
5. To secure the performance of customs and tax obligations by the Client, in the event of default in payments of customs duties or other obligations arising from customs law, for any reason, DTA has a statutory right of pledge on all Goods of the Client for which customs services are provided. Costs incurred as a result of DTA exercising the right of pledge are borne by the Client.
6. The Client is liable for any discrepancies identified during the inspection within the period of limitation of obligations, regardless of whether the customs service agreement was terminated earlier.
7. For the avoidance of doubt, the termination of the customs services agreement, regardless of the cause, does not affect DTA's claims against the Ordering Party in terms of its liability.

§ 9

Force majeure

1. The Parties understand by "force majeure event" an event that a given Party cannot

reasonably prevent, including, but not limited to: strikes, fires, floods, natural events such as earthquakes or landslides, weather conditions preventing the proper performance of customs services, wars, riots, hacker attacks, acts of public authority resulting in, among others, nationalization, expropriation, destruction or damage to the property of a given Party as well as preventing business activities, changes in law, court decisions, embargoes, international sanctions, interruptions or restrictions in the supply of utilities such as electricity, water, gas, telecommunications services.

2. Neither Party will be liable for non-performance or improper performance of obligations to the extent that their non-performance or improper performance was caused by force majeure - provided that the party invoking force majeure could not prevent these events.
3. In the event of force majeure, the party invoking force majeure is obliged to immediately notify the other party of its occurrence.
4. If force majeure makes it impossible to complete the order for a period longer than 60 days, each Party may terminate the customs services agreement with a 14-day notice period. If the agreement is terminated in the manner specified in the preceding sentence, neither Party will be liable in this respect. The above does not prejudice the need for the Parties to settle the previously provided services.

§ 10

Payment of Customs Debt

1. The payment of Customs Debs by the Client shall be made as follows: after determining the amount of Customs Debs, the Client shall pay all dues (taxes and customs duties) immediately upon receipt of the notification of their amount from DTA (and no later than the date specified in such notification) by paying such a specified amount directly to DTA's account. At the same time, the Client shall send a confirmation of the payment by e-mail to DTA at the correspondence details indicated in the notification of the amount of Customs Debt.
2. Any interest that may accrue from the date of funds' receipt into the DTA's account until



their transfer to the account of the relevant authority will not be refunded to the Client and will not be otherwise accounted for, especially by offsetting them against subsequent payments.

§ 11

The right to suspend provision of customs services

Notwithstanding the entitlements arising from separate regulations, DTA has the right to immediately suspend the provision of customs services due to reasons on the part of the Client related to the performance of their obligations, which prevent or hinder the proper or legally compliant execution of customs services, particularly in the following circumstances:

- 1) Identification of irregularities in documents, data, or information from Client,
- 2) The Client's failure to submit necessary documents, data, or information,
- 3) Delay in the payment of customs and tax obligations and any related interest,
- 4) Violation of tax or customs laws by the Client that may impact DTA,
- 5) Non-timely settlement of financial obligations by the Client to DTA,
- 6) Confirmation that the Client has taken actions that harm the good name of DTA.

§ 12

Complaint procedure

1. If the Client pursues claims from DTA for non-performance or improper performance of customs services, he or she is obliged to exhaust the complaint procedure.
2. Complaints should be submitted in a standard written form to the address of the DTA headquarters or electronically to the e-mail address: szkodydta@dta.com.pl along with all necessary attachments enabling DTA to respond to the complaint claims.
3. Complaints are considered by DTA within 30 days from the date of receipt of the complaint at the DTA headquarters address or e-mail address. If the Client is requested to correct the deficiencies in the submitted complaint, the deadline for responding to the complaint runs

from the date of receipt of the completed complaint.

4. The complaint procedure does not suspend the deadline for payment of remuneration for services provided, including the services to which the complaint submitted by the Client relates.

§ 13

Final provisions

1. DTA reserves the right to amend the General Terms and Conditions, simultaneously committing to publish any such changes on the DTA website (<https://dta.com.pl/>) or notify the Client of changes in another manner.
2. Any change to the General Terms and Conditions becomes effective 14 days after its publication on the DTA website or notification to the Client in another manner.
3. In the event of a change to the General Terms and Conditions, the Client is entitled to terminate the customs service agreements with a notice period of 14 days. This entitlement expires upon the entry into force of the amended General Terms and Conditions.
4. The Parties will try to resolve all disputes amicably. In the event of a dispute that cannot be resolved amicably within 14 days of a written request by one of the Parties to enter into negotiations, the dispute will be resolved by the court having jurisdiction over the seat of DTA.
5. The General Terms and Conditions come into effect on May 1, 2024.
6. Matters not regulated by the General Terms and Conditions are governed by the provisions of the Civil Code and Customs Law, including the Union Customs Code