

GENERAL TERMS AND CONDITIONS OF PROVIDING CUSTOMS SERVICES BY DTA

1. DEFINITIONS

The terms used in the content of the General Terms and Conditions of the Service Provision Agreement by DTA will have the following meanings:

- 1) DTA – DTA Customs Service Sp. z o.o. with the headquarters in Smolec, ul. , ul. Lipowa 1, 55-080 Kąty Wrocławskie NIP 8943042186
- 2) GTC - these General Terms and Conditions for the Provision of Services by DTA,
- 3) The Ordering Party - a natural person, legal person or an organizational unit without legal personality, but recognized - under the EU or national law - as having legal capacity, being a party to a contract with DTA, performed under the GTC,
- 4) UCC - Regulation of the European Parliament and of the Council (EU) No. 952/2013 of 9 October 2013 establishing the Union Customs Code,
- 5) Customs Representative - a customs representative as defined in the UCC,
- 6) Customs Debt - customs debt as defined in the UCC,
- 7) Price List - DTA remuneration list for services provided on the basis of the GTC, constituting an integral part of the GTC,
- 8) VAT Act - the Act of March 11, 2004 on tax on goods and services, as amended,
- 9) BTI - Binding Tariff Information.

2. THE SUBJECT OF THE GTC

The GTC define the conditions for the provision of customs services by DTA to the Ordering Party. These services consist of making customs declarations.


Enabling the Ordering Party to take advantage of simplifications regarding customs declarations may result in DTA liability (including joint and several liability) for the customs debt and / or tax liabilities of the Ordering Party. This circumstance has a direct impact on the definition of mutual rights and obligations of the parties, in particular the obligations of the Ordering Party under the GTC.

3. CONCLUSION OF THE CONTRACT

The contract is concluded upon the handover to DTA of the Ordering Party's power of attorney to act as a customs representative.

4. ORDERS FOR MAKING INDIVIDUAL CUSTOMS DECLARATIONS

1. The Customer will notify DTA of any need to submit a customs declaration by handing over documents and goods for customs clearance directly or through an authorized forwarder.
2. Applications will be made on the basis of documents and information provided by the Ordering Party. The Ordering Party is responsible for their content, including compliance with the actual state of affairs.

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5. POWER OF ATTORNEY TO ACT AS A CUSTOMS REPRESENTATIVE (AUTHORIZATION)

1. Customs declarations will be made on the basis of the power of attorney (authorization) granted to DTA by the Ordering Party, the specimen of which, together with an attachment to the power of attorney, is specified by the DTA.
2. The power of attorney (authorization) may be submitted in paper or electronic form. The power of attorney with a signed attachment to the power of attorney, the Ordering Party is obliged to provide the DTA before ordering the first customs declaration. The stamp duty will be paid to the account of the commune indicated by DTA (the title of the transfer should include: "Stamp duty on the power of attorney granted to DTA Sp. z o.o. by company name of the Ordering Party).
3. The Ordering Party is obliged to submit or deliver the original of the power of attorney signed in paper form (min. one copy) with a signed attachment to the power of attorney (one copy) and confirmation of payment of stamp duty on the power of attorney to DTA (to the address indicated by DTA employees). The power of attorney should be signed by the person/persons authorized to act on behalf of the Ordering Party (company owner, president, proxy, who represent the entity granting the power of attorney) in such a way that it is possible to identify the person granting the power of attorney.
4. The power of attorney in electronic form may be submitted as:
5. - a document signed electronically by the person/persons authorized to act on behalf of the Ordering Party (company owner, president, proxy, who represent the entity granting the power of attorney) with a qualified electronic signature, signature confirmed by the ePUAP trusted profile.
6. - a scan of the authorization granted by the Ordering Party in paper form (acceptable jpg or pdf format) with an electronic signature. In such a case, the power of attorney is made in paper form and is signed in a traditional way by the Ordering Party, then scanned and signed with a qualified electronic signature, a signature confirmed with a trusted ePUAP profile. The power of attorney is subject to registration in the SZPROT system via the PUESC platform.
7. Each time an official copy of the power of attorney is drawn up at the request of the customs and tax authorities, it will result in the obligation to pay the stamp duty by the Ordering Party, in accordance with the applicable regulations.


6. RESPONSIBILITIES OF BOTH PARTIES

1. DTA will exercise due diligence in the preparation and implementation of customs declarations for the Customer.
2. The Ordering Party is obliged to provide DTA with documents and information / data enabling correct DTA, including the lawful provision of customs services to the Ordering Party.

In particular, the Ordering Party is obliged to:

- a) presenting the DTA before submitting the customs declaration with all the documents and data required by law and properly prepared, including those relating to the goods declared, 3
- b) compliance with applicable customs and tax regulations, including submission of relevant documents to competent authorities, including customs and fiscal authorities, and providing DTA copies of these documents,
- c) immediately inform about any changes concerning the Ordering Party, in particular about:

- change of the address of the seat / business (in the case of natural persons running a business also the place of residence),

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- change of the legal form and significant change of the company's owners or legal procedures undertaken in order to make such a change, in accordance with the principles of determining the beneficial owner within the meaning of the provisions on counteracting money laundering and terrorist financing,
- amendments to the founding agreement or statute, which are important for the proper performance of customs services,
- filing a petition for declaration of bankruptcy or declaration of bankruptcy of the Ordering Party,
- submitting an application for opening restructuring proceedings in relation to the Ordering Party.

The ordering party is also obliged to make timely payments of customs and tax duties and to cooperate in the implementation of the contract concluded under the GTC in such a way as not to jeopardize the interests and good name of DTA,

3. The documents and data / information provided to the DTA by the Ordering Party will be complete, correct and true and in accordance with the applicable regulations - so that the customs / tax activities performed on their basis can be performed by DTA correctly. Therefore, the Ordering Party is obliged, inter alia, to exercise due diligence in the preparation and delivery of relevant documents / data each time required to make a customs declaration and ensure that such diligence is maintained by persons cooperating with it, and take appropriate steps to achieve the effect described in the first sentence of this point, in particular:
 - a) provide a reliable translation of invoices into Polish (additionally, the translation should have a legible signature of the translator),
 - b) provide complete documents and all necessary information related to the goods, in particular documented information on the costs of purchase, transport, commissions (on purchase and sale), royalties, license fees, insurance and other factors affecting the determination of the customs value and tax base of the goods,
 - c) timely implement all recommendations, requests, decisions, decisions, etc., issued by customs and tax authorities during the proceedings conducted by these authorities,
 - d) provide details of the goods and all necessary information related to the goods, in particular documented information on the costs of purchase, transport, commissions (on purchase and sale), royalties, license fees, insurance and other factors affecting the determination of the customs value and basis taxation of the goods, determination of the customs tariff code (the exact name of the goods, intended use, material from which they are made, possibly its composition, structure, function, etc.),
 - e) provide documents required in foreign trade, e.g. permits, certificates, etc. 4
 - f) provide, if required by the customs and tax authorities, additional information and documents used to make the customs declaration, as well as relevant for customs control,
 - g) seek to obtain a BTI, which guarantees the correct application of the customs tariff, and if it is obtained, immediately provide a copy of the BTI to the DTA,
 - h) inform the persons participating on his side in the performance of the contract (in particular employees) about the content and possible liability under Art. 79 UCC, in particular that a customs debtor is any person who knew or should have known about the non-fulfilment of an obligation under the customs legislation, and who acted for the benefit of the person obliged to fulfil the obligation or participated in the action that led to the non-fulfilment of the obligation .
4. In the event of failure to deliver the goods or documents required for the customs declaration within the specified period, 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 their proper destination.
5. The Ordering Party is obliged to pay the customs and tax duties and any interest immediately upon request by DTA or customs and tax authorities. The above requirement also includes receivables determined by customs and tax authorities after termination / expiry of the contract (including due to termination) as well as interest accrued during this period.



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7. LIABILITY

1. The Ordering Party shall be fully liable towards DTA for its own actions or omissions as well as for third parties who will participate in the implementation of this contract at its choice.
2. The Ordering Party is responsible to DTA for the correctness of the information provided and bears all consequences for failure to deliver or untimely delivery of documents or information related to the performance of this contract and settlements made in connection with it, and obligations, in particular tax and customs duties.
The above mentioned, among others means that if:
 - the Ordering Party provides DTA with incorrect or incomplete documents and / or information / data, as a result of which, on the basis of the customs declaration, no customs or tax duty will be charged in the appropriate amount, or
 - will lead to the violation of applicable regulations, they are obliged to bear all the consequences of this, in particular to pay in full the uncollected receivables with interest.
3. The Ordering Party shall be liable to the customs and fiscal authorities, tax and other authorities for the compliance of the goods declared for clearance with the presented documents.
4. The Ordering Party shall be liable before the customs and tax authorities for the timely payment of the amount resulting from the customs debt and other charges and for the correct and timely settlements of VAT, including the liability that may arise in connection with the content of Art. 79 UCC. 5
5. In the event of non-performance or improper (in particular untimely) performance by the Ordering Party of the obligations specified in the contract concluded under the GTC, the Ordering Party is obliged to repair the full amount of the damage suffered by DTA as a result. In particular, the Ordering Party is liable to DTA for submitting false, incorrect, inconsistent with the actual state of data, information, documents on the basis of which DTA will appear before customs and tax authorities.
6. DTA shall not be liable for untimely performance of activities covered by the subject of the contract, caused by the need to obtain additional opinions, arrangements, arrangements, the need to obtain DTA was not known before or which could not have been predicted earlier, as well as for excessive length of proceedings of customs and tax authorities. DTA is not responsible for any consequences of breach of applicable regulations by the Ordering Party, which had an impact on the provision / manner of providing customs services under the GTC by DTA.
7. In the event that DTA in connection with liability, including joint and several, transfers the amount of VAT and / or duty with interest to the account of the competent authority, the Ordering Party is obliged to return the DTA in full, i.e. it is obliged to transfer the amount of tax and / or duty together with interest to the DTA's bank account immediately after summoning DTA, but not later than within 3 days of the summons.

8. PAYMENT OF THE CUSTOMS DEBT

1. Payment by the Ordering Party of the customs duties will take place in such a way that, after determining their amount, the Ordering Party will pay the due customs duty immediately after receiving notification from DTA on the amount of the customs debt (and no later than on the date specified in this notification), paying the amount of the duty directly to the DTA account. At the same time, the Ordering Party will send a confirmation of payment by e-mail to DTA for the correspondence data indicated in the notification on the amount of the customs debt.
2. Interest that may arise for the period from the date the funds are credited to the DTA account to the date of their transfer to the account of the competent authority shall not be returned to the Ordering Party, nor will they be settled in any other way, especially by crediting them towards subsequent payments.



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9. THE RIGHT TO SUSPEND THE PROVISION OF SERVICES

Regardless of the rights resulting from separate provisions, DTA has the right to immediately suspend the provision of services to the Ordering Party for reasons attributable to the Ordering Party, related to the performance of the contract / its obligations, preventing or hindering its correct and / or lawful performance, in particular:

- irregularities in the documents and / or data / information received from the Ordering Party are found,
- failure by the Ordering Party to provide the necessary documents and / or data / information,
- delays in payment of customs and tax duties and possible interest, pursuant to the provisions of point 7.4.

10. REMUNERATION

1. For the performance of this contract, DTA is entitled to remuneration in the amount and on the terms specified in the Price List.
2. The remuneration will be paid on the basis of a VAT invoice, within 14 days from the date of issuing the invoice, to the bank account indicated in the invoice.

11. SOME EFFECTS OF TERMINATING THE CONTRACT

1. Regardless of the method of termination of the contract, the provisions of the GTC shall apply to the receivables secured and unpaid as at the date of termination of the contract or unknown to the parties on that date.
2. The Ordering Party shall be liable for any discrepancies identified during the inspection in the period until the limitation of obligations, regardless of whether the contract has been terminated earlier or not.

12. CHANGES IN GTC

The changes to the GTC are made by posting by DTA new terms and conditions of the GTC on the DTA website www.dta.com.pl. If the Ordering Party does not accept the changed terms of the GTC, it may terminate the contract with immediate effect.

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