**Appointment of a direct Customs Agent**

1. **The Principal (importer/exporter) / the party directly represented, hereafter referred to as the Principal**

Company Name

Address

Postcode

City

Country

Company Registration Number

VAT Number

EORI Number

Deferment Account Number

1. **The Direct Customs Agent, hereafter referred to as the Agent**

Company Name WWL ALS UK International Ltd

Address 1305 Hedon Road

Postcode HU9 5QD

City Kingston Upon Hull

Country United Kingdom

Company Registration Number 01465007

VAT Number GB817486403

EORI Number GB817486403000

The parties named under A) and B) declare that they have agreed as follows:

The Principal hereby appoints the Direct Customs Agent to act on behalf of the Principal in the capacity of direct Customs agent in accordance with Schedule 21 Customs Agents of the Taxation (Cross Border Trade) Act 2018. This authorisation is applicable to all consignments arriving or departing from the UK.

This Appointment applies with effect from the date of signature until revoked by the Principal.

The Principal authorises the Direct Customs Agent to delegate Customs clearance to sub agents as a direct Customs agent of the declarant in all dealings with HMRC where circumstances necessitate.

Checklist Annex A is an integral part of this agreement between the parties.

The Principal authorises their representative, the Direct Customs Agent, to declare goods to HMRC using the Deferment Approval Number and VAT Number as mentioned above.

Note: In accordance with Clause 21 Customs Agents of the Taxation (Cross Border Trade) Act 2018, a Direct Customs agent acts in the name of and on behalf of another person. In relation to import/export declarations, the importer/exporter will be liable for any Customs debt arising from the declaration.

**The Principal, lawfully represented by The Direct Customs Agent, represented by**

(The undersigned declares that he/she is authorised

for this purpose, by virtue of his/her position)

Full Name Full Name

Position Position

Date Date

City City

**Signature……………………………………… Signature………………………………………**

**Annex A) Checklist of information and documents required for Direct Representation**

The Principal must supply the Direct Customs Agent with all the required records, information and data correctly and in due time (**prior to the moment at which a declaration is submitted**). The checklist below has been compiled to indicate what information and documents must generally be made available to the Direct Customs Agent.

If the declaration has already been made and the Principal possesses records, information and data other than those supplied or listed in the declaration, the Principal guarantees that it will inform the Direct Representative within no more than two working days.

**A. G e n er a l**

* Current extract from the company’s entry in the Trade Register

**B. Documents, information and records required for each declaration**

* Copy of the invoice / value declaration
* Transport document(s) (such as B/L and/or CMR)
* Certificates of Origin / Provenance and other certificates (such as health certificates)
* Licences / authorisations (such as import licences, authorisation for ‘customs procedure with an economic impact’, special uses, exemption from import duties and/or from other import taxes)

**C. Other information**

The Principal guarantees that at the first request of the Direct Customs Agent it will immediately supply requested documents, including but not limited to the following:

* Packing list(s)
* Product specifications
* Copy of purchase contract. If there is no purchase contract, then written declaration that a relevant purchase contract does not exist.

**D. Data required for the purpose of submitting a declaration**

The following information and records can be required from the Principal:

* **In relation to the consignment**
* Incoterms 2020
* Container number
* Mode of transport at the border and inland mode of transport
* Country of dispatch / export and country of origin
* Location of the goods
* Binding Tariff Information required, where present
* Binding Origin Information, where present
* Description(s) of the goods and/or commodity code(s)
* Packaging unit, packages
* Makes and numbers
* Gross weight and nett weight (for each commodity code)
* **For the purpose of determining the customs value (based on the transaction value):**
* Cost of delivery to the place of entry, taking account of transport, loading and handling charges associated with the transport, and insurance
* Cost of delivery after arrival in the United Kingdom
* Charges for construction, erection, assembly, maintenance or technical assistance, undertaken after the importation
* Other costs included in the price (interest, charges for the right to reproduce, buying commissions, storage costs incurred in the United Kingdom and costs of safekeeping, quota charges and ‘sales’ tax)
* Customs duties, excises and taxes payable in the United Kingdom upon importation / transit / sale in the United Kingdom and already included in the price (for example, in the case of DDP)

**For the purpose of determining the customs value II (based on the transaction value):**

The Principal guarantees that at the first request of the Direct Customs Agent it will immediately supply requested information, including but not limited to the following:

* whether multiple sales have taken place, indicating that the goods are destined for the United Kingdom
* whether the buyer and seller are related (subsidiary, shareholdings etc.)
* whether an invoice inspection has taken place (date and outcome)
* discounts on the price, which are certain at the time of importation
* costs that are incurred by the buyer but are not included in the purchase price, such as
* commissions (except buying commissions)
* brokerage fee
* containers and packing
* goods and services supplied by the buyer free of charge or at reduced cost for use in connection with the imported goods
* royalties and licence fees that the buyer must pay, either directly or indirectly, as a condition of the sale
* part of the proceeds for the seller from a subsequent sale
* whether the sale is subject to an arrangement by which part of the proceeds of the subsequent resale, disposal or use of the imported goods will accrue directly or indirectly to the seller

**E. Export Control Clause**

The Principal shall comply with all laws and regulations of the United Kingdom and the United States controlling the export of certain commodities, services and/or technical data, including without limitation all Export Administration Regulations of the United States Department of Commerce, as well the British laws and regulations on Export Controlled products and/or technical data (also known as strategic goods), including but not limited to, Military and Dual- Use goods. Among other things, these laws and regulations prohibit or require a license for the export of certain types of commodities, services and/or technical data to specified countries. The Principal hereby gives written assurance that it will comply with all the afore mentioned laws and regulations applicable, that it bears sole responsibility for any violation of such laws and regulations by itself, and that it will indemnify, defend, and hold the Direct Customs Agent harmless for the consequences of any such violation.

**F. Other**

If the Principal possesses information of relevance or of possible relevance to the declaration, the Principal guarantees that it will inform the Direct Customs Agent about this in writing before the declaration is submitted.

Although this checklist has been compiled with care, the above description should not be regarded as an exhaustive list

**G. Commercial**

* It is understood that [PVA](https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return) (Postponed Vat Accounting) will be the default payment mechanism if using the Direct representatives account number, unless specifically requested to not do so
* It is understood and agreed that any activity undertaken by the Agent for an on behalf of the Principal is a paid service and that the Agent shall be reimbursed by the Principal according to its specific agreement.
* If no specific agreement is in place, then the Agent can charge the Principal its standard charges for Import/Export Customs Declarations/ Brokerage services

WWL ALS UK International Ltd undertake all activities under its standard trading terms and conditions here which can be found <https://abnormal-loads.com/terms-conditions>

**Check a HS Code** <https://www.trade-tariff.service.gov.uk/find_commodity>

**Check a EORI number** <https://www.tax.service.gov.uk/check-eori-number>

**Check a VAT number** <https://www.tax.service.gov.uk/check-vat-number/enter-vat-details>

**H. Business Critical information**

**Subscribe to the CDS (Customs Declaration Service)**

<https://www.gov.uk/guidance/get-access-to-the-customs-declaration-service#TDR>