



MAERSK

KGH Customs Services Österreich GmbH

POWER OF ATTORNEY FOR CUSTOMS REPRESENTATION

Addendum Austria to the Power of Attorney for Customs Representation

The undersigned, representing:

Company:

Address:

Postal Code and City:

Country:

EORI number:

VAT registration number:

Tax account number:

Legally represented by:

(the "Principal")

Authorizes:

Customs Representative:

Address:

Postal Code and City:

Country:

EORI number:

VAT registration number:

KGH Customs Services Österreich GmbH
Regensburger Straße 3
4020 Linz
Austria
ATEOS1000000160
ATU23265008

(the "Customs Representative" / "Maersk")

to act in the name of and on behalf of the Principal as "**direct representative**" with regard to customs and related compliance in the relevant jurisdiction in accordance with article 18 - 19 of the Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ("UCC") by preparing and lodging declarations, (including but not limited to importation, exportation, special procedures or temporary storage, other customs regimes, supplementary declarations, authorization to communicate with and inspect the files of the customs authorities and other information required by the applicable laws with regard to the agreed services and if necessary, to submit appeals and/or apply for amendments, invalidations or repayments/remissions in respect of such declarations or customs debts incurred through such declarations all in accordance with the instructions of the Principal (the "**Services**").

The Principal expressly authorizes Maersk to apply the option under art 26 para 3 nr. 2 in connection with art 26 para 5 UStG(BMR).

This Power of Attorney ("PoA") does not authorize Maersk to represent the Principal other than in relation to the Services.

When compliance with any authorizations that the Principal has obtained from the customs authorities is required, the Principal shall provide Maersk with copies of such authorizations along with detailed instructions in that regard. Maersk retains the right to refuse any request or instructions from the Principal.

This PoA shall take effect on the signature date [_____]. Both Principal and Maersk can revoke this PoA upon written notice to the other party with immediate effect, but such revocation shall not have a retroactive effect. Unless otherwise specifically agreed in writing, this PoA and any Services provided hereunder shall be subject to the General Terms and Conditions available at <https://terms.maersk.com/MCS>. The Principal recognizes having received and read the General Terms and Conditions and accepts them by signing this PoA.

Date:

Authorized signatory of the Principal:



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Addendum regarding Power of Attorney Austria

Applicability

1.1 If the Parties agree that A.P. Møller-Mærsk A/S or any of its Affiliates, partners, or sub-contractors (hereinafter "Maersk") shall provide services to Customer or any of its Affiliates, partners, or sub-contractors in Austria, this Addendum shall apply.

This Addendum shall apply with regards of the Power of Attorney provided by A.P. Møller-Mærsk A/S or any of its Affiliates, partners, or sub-contractors (hereinafter "Maersk")

I/we hereby authorize and empower the firm of KGH Customs Services Österreich GmbH, Regensburgerstrasse 3, A-4020 Linz, and its business operations and branch operations (hereinafter all together called "the Agent"),

_ to represent me/us directly in all matters of customs, foreign trade tax, turnover tax, sales tax and especially in legal matters vis-a-vis the competent authorities and persons, with legal effect and as direct agents in accordance with Art. 18, Union Customs Code ("UZK");

_ to sign submissions, customs declarations, applications for EUR1 goods-on-movement certificates, customs value declarations, applications for approved locations of goods, etc. for me/us, to inspect files and to arrange for everything that my/our agent seems to regard as being in our interest, especially to file appeals in my/our name and to file applications for suspension of operation and/or exemption/refund;

_ The Power of Attorney also applies to all cash affairs that must be transacted with the customs and finance authority, such as applications for rebooking and refund as well as the acceptance of refund amounts;

_ Furthermore, I/we also grant Power of Attorney for receiving papers by the fiscal authorities, in particular also customs declarations, which must be submitted exclusively to the Agent;

_ This Power of Attorney also includes the right to appoint sub-agents; in that respect, the Agent shall be liable only for selected fault, under section 1010, General Civil Code (ABGB);

_ We are obligated to immediately and upon first request, compensate the Agent for all duties and fees paid by the Agent in connection with customs handling or charged to him at a later date, including administrative charges and other expenditures.

_ Otherwise, this Power of Attorney and all orders placed with the Agent shall be subject to the General Terms and Conditions (AGB)¹⁾ of the firm of KGH Customs Services Österreich GmbH and in addition to the Austrian Forwarders' Standard Terms and Conditions (AÖSp). Place of jurisdiction: Linz.

_ The authorized representative is further authorized and empowered to use the deferred payment account specified in the Customs Power of Attorney, provided that the account number is indicated in the field "Abgabenkonto-Nr." (duty account number).

_ We agree with the use, storage, transmission and any other processing of our data for the purpose of the agreed-upon contractual activities.

1. Confirmation - Import for customs value assessment

(Art. 69 – 74, European Customs Code [UZK])²⁾

We/I hereby declare with binding effect - for all transactions to be carried out in future by the Agent on our behalf in connection with the import of goods – that _ I/we am/are not connected with any of our sales agents/suppliers in the third country as defined in Art. 70 (3) lit. d), UZK and/or the corresponding implementation regulations,

_ I/we shall turn over to the Agent all documents necessary in an individual case for customs handling, in particular import and export licenses and valid certificates of origin if I/we want to take advantage of customs preferences; there are no restrictions with regard to the application and use of the goods we import: o imposed by statutory provisions or demanded by authorities, o which delineate the territory within which the goods can or may be sold further, and/or o which affect the value of the goods at the time of import (also retroactively);

_ there are no conditions with regard to the purchase transaction or the price, or there are no

services to be performed whose (monetary) value cannot be determined at the time of the import processing with regard to the goods to be assessed; we do not directly or indirectly have to pay any license fees for the goods to be imported under the terms of the purchasing transaction; there is no agreement with the vendor/supplier or third party under which part of the proceeds from later re-sales or other



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transfers or uses will directly benefit the vendor; we will declare the insurance costs for transportation if we pay for them ¹and if they are not included in the purchase price; we will notify the Agent in writing of any exceptions or changes to the above named points, in time before the declaration is filed with the customs office; there is no individual averaging with regard to any relationship / no relationship and/or price influencing/no price influencing by the Austrian customs administration for our/my company.

Should the case occur that an individual averaging is conferred, we/I will immediately notify the Agent accordingly.

1) Can be viewed under www.kghcustoms.com/at/ _ General Terms

2) For details see: <http://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32013R0952&from=DE>

2. Confirmation - Export

We/I declare with binding effect for all transactions to be carried out in the future by the Agent on our behalf in connection with the export of goods that these goods are **not** goods falling under transport restrictions such as:

"Embargo, Defense equipment and firearms", "chemical weapons", "military goods", "war material", "ammunition and explosives", "firing regulations", "cultural goods", "protection of the ozone layer", "dangerous chemicals", "pornography" and "Dual Use and many more".

You will find a list of all relevant working guidelines of the Austrian customs administration regarding prohibitions and restrictions, foreign trade, customs law, origin & preferences, etc. in the *Findok3*) of the Federal Ministry of Finance. Furthermore, I/we confirm with binding effect for all future transactions to be conducted by the Agent on my/our behalf that our/my goods, their purchasers or recipients do not fall under embargo regulations or appear on lists of sanctions.

I/we **clearly identify** all **exceptions** on the transport papers and make them known on time to the Agent, unmistakably, in easily recognizable form.

3. Confirmation - Binding Tariff Information (VZTA)

We/I confirm that when a VZTA initiated by us/me exists, this will be brought to the Agent's attention on time. We/I know that when a VZTA is presented, it must be shown during customs handling and must be coded for the customs declaration.

4. Safety Declaration for Authorized Economic Operators (AEO) -(not relevant for firms which are not AEO)

We/I hereby confirm with binding effect for all transactions to be conducted in future by the Agent on our behalf, that: with regard to all goods produced, stored, transported for or taken over by Authorized Economic Operators (AEO), appropriate safety standards (in particular those according to Art. 39, lit. (e) *UZK*) will be maintained which ensure safety for the international chain of delivery, particularly therefore goods; o will be produced only in safe operating premises and stored, prepared and loaded only in safe transition areas, and o will be protected against unauthorized access during production, storage, preparation, loading and transportation; that the personnel employed for the production, storage, preparation, loading, transportation and acceptance of such goods is reliable, and that business partners acting on our/my behalf will be informed that they, too, must ensure the safety of the chain of delivery as explained above.

For details see: www.bmf.gv.at _ Findok _ Guidelines We/I confirm and guarantee to have provided all information completely and correctly and that any change pertaining to the above points will be made known to the Agent immediately, without waiting for a special request, and in writing.

5. CBAM (Carbon Border Adjustment Mechanism) Regulation (EU) 2023/956 in its currently applicable version

We/I confirm that, in the case of importing goods subject to the CBAM Regulation, the quarterly reporting obligations to the European Commission pursuant to Articles 32–35 in conjunction with the CBAM Implementing Regulation will be fulfilled by us/me, and no additional information/reporting by the authorized representative is required

¹ Anhang 1

² Details siehe: <http://eur-lex.europa.eu/legal-content/DE/TXT/PDF/?uri=CELEX:32013R0952&from=DE>

³ Details siehe: www.bmf.gv.at → Findok → Richtlinien



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6. GDPR / General Data Protection Regulation

The undersigned of this authorization agrees that the personal and company-related data of this power of attorney can be stored in the customs application for customs clearance purposes and can be sub-delegated to third parties in case of delegate authority.

Date: _____ Authorized signatory of the Principal: _____



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Addendum 1.

Allgemeine Geschäftsbedingungen der KGH Customs Services Österreich GmbH, Stand: 01.01.2025 1. Allen unseren Aufträgen liegen die Allgemeinen Österreichischen Spediteursbedingungen in der zum Zeitpunkt der Auftragserteilung jeweils geltenden Fassung sowie ergänzend die nachfolgenden Bestimmungen zugrunde. Im Fall des Widerspruchs zwischen diesen Bestimmungen und den AÖSp gehen die nachstehenden besonderen Bestimmungen den AÖSp vor. 2. Der Auftraggeber garantiert die Richtigkeit und Vollständigkeit aller uns zur Auftragsabwicklung und für die Zollabfertigung des Gutes bekannt gegebenen Angaben , insbesondere bezüglich des Wertes, Anzahl, Art und Gewicht der Güter. Wir sind nicht verpflichtet, die Richtigkeit und Vollständigkeit dieser Angaben nachzuprüfen oder zu ergänzen. 3. Der Auftraggeber ist verpflichtet uns alle für die Anmeldung der Angaben über den Zollwerts (Erklärung D.V.1 gem. Art. 29 – 36 ZK) erforderlichen Informationen, wie Verbundenheit, Lizenzgebühren , Werkzeugkosten, Provisionen, Maklerlöhne, Preisermäßigungen Lade- und Behandlungskosten, Versicherungskosten und Frachtkosten, sowie andere den Warenwert beeinflussenden Beträge vorliegen, zu übermitteln. Ansonsten wird davon ausgegangen, dass bis auf die Frachtkosten keine für die Zollwertbemessung relevanten Faktoren vorliegen. Sollten keine Frachtkostenangaben vorliegen, wird auf Erfahrungswerte zurückgegriffen. 4. Wir übernehmen keine Haftung hinsichtlich der den Auftraggeber betreffenden Pflichten, die sich beispielsweise auf die Einreihung in den Zolltarif, die Ausstellung von Warenverkehrsbescheinigungen EUR1, Ursprungserklärungen, Frachtdokumente, etc. beziehen. 5. Der Auftraggeber ist verpflichtet uns von Verboten und Beschränkungen die Einfuhr- oder Ausfuhrware betreffend zu unterrichten. Erfolgen keine diesbezüglichen Nachrichten, wird davon ausgegangen, dass der Ein- oder Ausfuhrlieferung keine Verbote und Beschränkungen entgegenstehen. 6. Der Auftraggeber ist verpflichtet die Zollanmeldung auf die Richtigkeit der darin enthaltenen Angaben bezüglich: - Angaben zur Warenbeschaffenheit, Tarifnummer - Warenwert, Anzahl, Art und Gewicht der Güter - Beförderungskosten - Werkzeugkosten, Provisionen, Maklerlöhne, Preisermäßigungen sowie andere den Warenwert beeinflussenden Beträge zu überprüfen. 7. Unstimmigkeiten sind uns innerhalb von 14 Tagen nach Erhalt der Unterlagen mitzuteilen. Ansonsten gehen wir von der Richtigkeit der Angaben aus. 8. Alle der Zollanmeldung zugrunde liegenden Dokumente, wie Warenverkehrsbescheinigungen (Form A, EUR1, AT.R, EURMED), Ursprungserklärungen, Frachtdokumente, etc., sowie die Zollanmeldung, sind vom Auftraggeber im Unternehmen aufzubewahren. (Aufbewahrungspflicht 7 Jahre; Ursprungserklärungen und Ursprungszeugnisse im Original) 9. Aufgrund der zollrechtlichen Bestimmungen können wir, insbesondere als Anmelder oder Hauptverpflichteter im Rahmen des gemeinsamen/gemeinschaftlichen Versandverfahrens gegenüber den Zollbehörden zur Zahlung der vorgeschriebenen Abgaben verpflichtet werden. Derartige Abgabenvorschriften sind von uns – ungeachtet der Möglichkeit der Erhebung eines Rechtsbehelfes – unverzüglich an die Abgabenbehörden zu bezahlen. Der Auftraggeber verpflichtet sich daher, uns von den Abgabenbehörden vorgeschriebene Zölle und Abgaben, einschließlich der Einfuhrumsatzsteuer und etwaiger Bußgelder unverzüglich, längstens binnen 1 Woche nach Erhalt der entsprechenden Aufforderung an uns zu bezahlen. Diese Verpflichtung gilt ungeachtet des Umstandes, dass allenfalls auch der Auftraggeber oder andere Personen neben uns zu Zollschuldnern werden und/oder eine entsprechende Abgabenvorschrift von den Zollbehörden erhalten. 10. Der Auftraggeber ist verpflichtet, den Vollmachtsnehmer im Anwendungsbereich der US-amerikanischen Export- und Reexport Bestimmungen (Dual Use Güter, Embargoländer, gelistete Unternehmen, Personen) schad- und klaglos zu halten. 11. Für die Waren gültige verbindliche Zollarifauskünfte (vZTA) oder verbindliche Ursprungsaukünfte (vUA) sind der Fa. Hannl + Hofstetter Int. Sped. GmbH mit dem Auftrag zur Zollabfertigung schriftlich zu übermitteln, ansonsten gehen wir davon aus, dass keine verbindliche vZTA bzw. vUA vorliegt. 12. Im Fall des Zahlungsverzuges verpflichtet sich der Auftraggeber zur Bezahlung der ortsüblichen Verzugszinsen gemäß AÖSp und Österreichischen Speditionsgütertarif, mindestens jedoch 8 % p.a. über dem geltenden Basiszinssatz. Zusätzlich ist der Auftraggeber verpflichtet, uns die Kosten der vorprozessualen Mahnung zu ersetzen, wobei bei Mahnung durch den Rechtsanwalt die Kosten nach dem Rechtsanwaltsaristgesetz bzw. den Autonomen Honorarrichtlinien, bei Einschaltung eines Inkassobüros die vom Inkassobüro jeweils verrechneten Inkassospesen zu ersetzen sind.	General terms and conditions of KGH Customs Services Österreich GmbH, Stand: 01.01.2025 1. All orders to our company are based on the General Austrian Forwarders' Conditions (AÖSp) in the version valid at the time of the order, amended by the following provisions of Hannl + Hofstetter: 2. The client guarantees the accuracy and completeness of all information provided by the client for the order processing and customs clearance, especially regarding the value, quantity, type and weight of the goods. We are not obliged to verify the accuracy and completeness of such information or statements. 3. The client is obliged to provide all information required for the declaration of the customs value (declaration DV1, acc. to Art. 29 -36 CC), such as connectedness, license fees, tooling costs, commissions, brokerage, discounts, loading and handling costs, insurance costs and freight costs and other amounts affecting the customs value of the goods. Otherwise it is assumed that (with the exception of the freight charges) there are not other factors influencing the customs value. If no information about the freight costs is provided, the freight costs will be calculated according to experience values. 4. We are not liable for the obligations of the clients in connection with the custom-tariff and concerning movement certificates, declarations of origin, freight documents etc.. 5. The client is obliged to inform us about prohibitions and restrictions on the import or export of the goods. Otherwise we will assume that there are no prohibitions and restrictions prohibiting the import or export of the goods. 6. The client is obliged to check the customs declaration on the correctness of the information regarding: - information on the quality of the goods and tariff number - value of goods, quantity, type and weight of the goods - transport costs - tooling costs, commissions, brokerage, discounts and other value influencing the value of the goods. 7. Discrepancies must be notified within 14 days of receipt of the customs declaration. Otherwise, we assume that the information is correct. 8. All documents underlying the declaration, such as trade certificates (Form A, EUR1, AT.R, EURMED), declarations of origin, shipping documents, etc., as well as the customs declaration, have to be archived by the client (7 years; declarations and certificates of origin in the original version). 9. Due to customs regulations, we may be held liable as principal under the common / Community transit procedure by the customs authorities to pay the prescribed duties. Such prescriptions of duty must be paid to the tax authorities immediately, regardless the possibility of an appeal. The client is therefore obliged to pay us the prescribed duties and taxes, including import VAT and any fines within 1 week from the receipt of the prescription. This obligation applies regardless of the fact that beside the principal other persons may be held liable as customs debtors by the customs authorities and may receive a corresponding prescription of duties by the customs authorities. 10. The client is obliged to hold the agent harmless within the scope of the U.S. export and re-export regulations (dual-use goods, embargoed countries, listed companies, people). 11. Binding Tariff Informations (BTI) or Binding Origin Informations (BOI) must be transmitted to us together with the order for customs clearance, otherwise we will assume that there are no binding BTI or BOI. 12. In case of default of payment the client agrees to pay the usual local interest according to the AÖSp and Austrian Freight Forwarding Tariff, but at least 8% p.a. above the applicable base interest rate. In addition, the client is obliged to reimburse the costs of the litigation reminder. If this is performed by an attorney, the costs according to the Austrian Attorney Fees Act (Rechtsanwaltstarifgesetz) or the Autonomous Fee Guidelines will be charged. If a collection agency is engaged the fees charged by the collection agency have to be reimbursed.
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13. Es wird die ausschließliche Geltung österreichischen Rechts (mit Ausnahme der Regeln des IPR) vereinbart.

14. Abweichende Geschäftsbedingungen des Auftraggebers werden von uns nicht akzeptiert, auch wenn diesen von uns nicht widersprochen wird.

15. Gerichtsstand und Erfüllungsort: Linz/Donau

13. The exclusive application of Austrian law (with the exception of the rules of international private law) is agreed.

14. Deviating terms and conditions of business shall not be accepted by us, even if they have not been objected to by us.

15. Place of Jurisdiction and place of fulfilment is Linz / Danube