



## STANDING AUTHORITY TO ACT AS CUSTOMS AGENT

Name of person signing:	
Having authority to sign on behalf of: (name of legal entity) ( <b>party A</b> )	EORI Number:
Hereby appoints ( <b>party B</b> ): <b>EORI Group, consisting of:-</b> 1. EORI (UK) Limited 2. EORI (NI) Limited 3. EORI (Ireland) Limited	1. GB269573944000 2. XI363127805000 3. IE3715307RH

to act on behalf of the entity named at A above in the capacity of a **DIRECT REPRESENTATIVE** or **INDIRECT REPRESENTATIVE** as appropriate (see below) in accordance with Articles 18 and 19 of UCC Regulation (EU) 952/2013 and Section 21 of Taxation (Cross- Border Trade) Act 2018. This authorisation is applicable to all consignments arriving or departing from the UK and/or the Republic of Ireland as appropriate. This appointment applies with effect from the date of signature until withdrawn by the entity named at A above. The entity named at A above authorises their representative, the Customs agent named at B, to declare goods to national Customs authorities on their behalf and furthermore, where circumstances necessitate, delegate these customs declaration activities to sub-agents on a Direct Representation basis.

**Note:** In accordance with the Taxation (Cross-Border Trade) Act 2018 and the UCC Regulation (EU) 952/2013, a Direct Customs Agent acts in the name of and on behalf of another party. In relation to customs declarations, the importer/exporter will be liable for any customs debt arising from the declaration. Where the customs declaration is presented in the same territory as that within which the entity named at A above is legally established the agent named at B above will act as **DIRECT REPRESENTATIVE**.

In accordance with the Taxation (Cross-Border Trade) Act 2018 and the UCC Regulation (EU) 952/2013, an **Indirect Customs Agent** acts in their own name but on behalf of the importer/exporter. The two parties are jointly and severally liable for any or all customs debt incurred because of customs declarations made under the authority of this empowerment. Where the customs declaration is presented in a territory other than that within which the entity named at A above is legally established the agent named at B above will act as **INDIRECT REPRESENTATIVE**.

The entity named at A above hereby indemnifies the agent named at B above in respect of all and every liability in respect of customs declarations completed by B on behalf of A, regardless of whether that is on a **DIRECT** or **INDIRECT REPRESENTATIVE** basis and undertakes to reimburse B in respect of any financial expenses incurred by way of duties, taxes, levies and any other charges whatsoever, including any and all legal costs for recovery of Customs debt, for which B may become liable as a result of presenting a customs declaration on behalf of the entity named at A above.

### **Postponed VAT Accounting (PVA) :**

Please confirm whether you are intending to use Postponed VAT Accounting procedures to account for VAT at importation.

- YES, we are eligible for Postponed VAT Accounting and wish to avoid the need to pay VAT at importation\*\*
- NO, we are not eligible for Postponed VAT Accounting and are required to pay VAT in full at importation

\*\* Party A authorises party B to present the import declaration to benefit from the Postponed VAT Accounting scheme. Party A also declares that they are registered for VAT in the importing territory and that the goods are for use in their business according to normal VAT rules. Links to HMRC and Revenue Commissioners guidance are included below.

**HMRC (UK) guidance :** <https://www.gov.uk/guidance/check-when-you-can-account-for-import-vat-on-your-vat-return> Revenue Commissioners (IE) guidance : <https://www.revenue.ie/en/customs/businesses/brexit/info-businesses/vat-gb-after-transition/postponed-accounting.aspx>



<i>Party A : UK VAT number (if applicable)</i>	<i>Party A : Irish VAT number (if applicable)</i>
--	---

**Transit:** *In consideration of party B giving an undertaking in respect of a transit operation (including Union Transit, Common Transit and EMCS) upon instructions from party A, it is explicitly agreed that party A hereby indemnifies B in respect of all and every liability which may be imposed upon B in respect of the said Transit operation, and A undertakes to make payment to B forthwith and reimburse B in respect of any expenses incurred by B by way of duties, taxes, levies and any other charges whatsoever, including any and all legal costs, for which B may become liable as a result of giving such an undertaking.*

<i>Signed</i>	<i>Name</i>
<i>Position in Company named as party A above</i>	<i>Date of signature</i>