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General Terms and Conditions of Services in the area of Customs Agency activities rendered by DSV Road Sp. z o.o.					
Document type	Document type	Document number	Version	Valid from	
General terms	General	OW_O_WS_003	1	2020-10-28	

**GENERAL TERMS AND CONDITIONS OF SERVICES IN THE AREA OF
CUSTOMS AGENCY ACTIVITIES RENDERED BY DSV ROAD SP. Z O.O.
("CA GTC")**

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1. Definitions

The individual terms used in these CA GTC take the following meanings:

"DSV" means DSV Road Sp. z o.o. with its registered office in Duchnice, at ul. Ożarowska 40/42, 05-850 Ożarów Mazowiecki, entered in the register of businesses kept by the District Court for the capital city of Warsaw, XIV [14th] Commercial Division of the National Court Register under the KRS number: 0000010314, NIP [Tax ID]: 113-00-17-933, share capital of PLN 38,940,000.00 paid in full.

"Client" means the natural or legal persons who commission DSV to provide Customs Services.

"Civil Code" means the Act of 23 April 1964 Civil Code (Journal of Laws Dz.U. of 2016, item 380 as amended).

"Offer" means an offer made by DSV to the Client in writing or orally, concerning cooperation with the Client, which specifies the basic terms and conditions of cooperation.

"Banking Law" means the Banking Law Act of 29 August 1997 (Journal of Laws Dz.U. of 2019, item 2357, of 2020, items 284, 288, 321, 1086, 1639).

"Customs Law" means the Act of 19 March 2004. Customs Law (Journal of Laws Dz.U. of 2004 No. 68 item 622 as amended).

"Force Majeure" means external circumstances or events beyond the control of DSV or the Client, which were impossible to prevent or to foresee at the time of concluding the Contract, presenting an Offer or accepting an Order, in particular such as war, strikes, street riots, including roadblocks and street demonstrations, plane crash, storm, restriction or suspension of ferry operators' activities, bad weather conditions and other natural events, the intensity of which deviates from the average scale in a given period and prevents the timely performance of Customs Services, vehicle inspection, road accident, roadblocks caused by road works, vehicle or semi-trailer failure, legal acts of legislative and executive authorities preventing the performance of Customs Services or their timely performance.

"Parties" means jointly the Client and DSV.

"Goods" means any physical items handled by DSV on the basis of an Order for or on behalf of the Client, formed into Loading Units.

"Contract" means any contract concluded between the Client and DSV, by authorized representatives, as well as the Offer presented to the Client by DSV and not rejected in writing by the Client.

"Union Customs Code" or "UCC" means REGULATION (EU) No 952/2013 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 9 October 2013 laying down the Union Customs Code (OJ EU 10.10.2013, L 269 as amended).


"Customs Service/Services" means all kinds of services related to the customs handling of transported or handled Goods, in particular such as clearance, temporary storage in a temporary storage facility, preparation of customs documents, etc., performed by DSV on behalf of the Client.

"Order(s)" means a request sent by the Client to DSV, in writing or otherwise, to perform Customs Services.

"Customs Authority" means a public administration authority of the Republic of Poland within the meaning of Article 60 of the Customs Law, whose purpose is to ensure the correct application of customs provisions and regulations concerning the import, export, transit, carriage and end-use of goods in the trade between the customs territory of the European Union and third countries and the presence of goods which do not have Union status.

2. Introduction

- These CA GTC define the mutual formal and legal relations between the Client and DSV and apply to the Customs Services provided by DSV to the Client, unless applicable laws provide otherwise, or unless it was otherwise specified in writing between DSV and the Client.
- The contents of these CA GTC are available on request at the DSV's premises as well as in electronic form on the following website www.pl.dsv.com where they can be downloaded and printed.
- The Client hereby represents that before commissioning Customs Services from DSV that the Client has read the current version of CA GTC and accepts these CA GTC in their entirety. The provisions of these CA GTC are compliant with the provisions of the Customs Law, in particular with the Union Customs Code and its implementing acts as well as the provisions of the Civil Code.
- In the matters not regulated by these CA GTC the General Terms and Conditions of Services of DSV Road Sp. z o.o. apply first (these General Terms and Conditions of Services are available at the DSV's premises and on the website www.pl.dsv.com), followed by the provisions of the Customs Law, the Union Customs Code and the Civil Code.

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3. General Terms

- 3.1. DSV performs Customs Services by representing the Client directly and on the basis of the authorization delivered by the Client in the original copy ("Authorization"), which defines the scope and type of Customs Services and activities that DSV is to perform. The Authorization may be unlimited, limited by time, or one-off. The performance of Customs Services by indirect representation requires an additional Agreement between DSV and the Client. DSV is entitled, without the prior consent of the Client, to transfer the Authorization under Article 77 of the Customs Law and thus to use subcontractors to perform the Customs Services specified in the Authorization ("Authorized Entity").
- 3.2. Any modification or revocation of the Authorization, regardless of its nature, must be made in writing under the pain of nullity. DSV has the right to terminate the Authorization received from the Client at any time and for any reason. The Authorization includes the power to undertake the activities and transactions relating to reporting the Goods for the following customs procedures:
 - a) admitting to trading;
 - b) export;
 - c) transit;
 - d) special procedures.
- 3.3. The Client undertakes to keep DSV informed of any changes in the data contained in the documents attached to the Authorization and to provide copies of current documents without delay.
- 3.4. In case of exporting the Goods, the Client represents that the Client is aware of the definition of an exporter contained in Article 1(19) of the Commission Delegated Regulation (EU) 2015/2446 (OJ EU L343 of 29 December 2015 as amended).
- 3.5. DSV submits customs declarations on behalf of the Client for particular customs procedures after the Client delivers:
 - a) an order to report the Goods for the given customs procedure;
 - b) documents and information required to handle customs formalities.
- 3.6. The tariff classification of the Goods imported into or exported from Poland (including under the transit procedure) is made on the basis of the CN code indicated by the Client and on the basis of documents provided by the Client. When making the tariff classification, DSV is obliged to act on the basis of the binding provisions concerning tariff classification. DSV is obliged to obtain the Client's consent in case of any change of the CN code, customs tariff and rates.
- 3.7. DSV is obliged to verify all the documents provided and, to the best of DSV's knowledge, will notify the Client of any errors or omissions in the documentation that may cause the improper performance of the Customs Service.
- 3.8. DSV is obliged to inform the Client if the Customs Authority requests to take a sample of the Goods in order to determine the proper tariff.
- 3.9. DSV undertakes to notify the Client about:
 - a) the occurrence of any problems which prevent or hinder the performance of the Customs Service, and in particular the submission of the customs declaration;
 - b) the completion of the customs clearance.
- 3.10. The Client is obliged to monitor and control on an ongoing basis the permits, licenses, financial security and other documents made available to DSV to provide Customs Services which are restricted by time, quantity, amount, or in any other respect. In addition, the Client is obliged to immediately inform DSV about any restrictions that may cause disruption of the Customs Services or transport services provided by DSV.
- 3.11. The Client is obliged to do the following:
 - a) provide DSV with the Order to apply a given customs procedure to the Goods and list all the documents provided for the purposes of performing the Customs Services;
 - b) provide DSV or the Authorized Entity with the information and documents necessary for the effective performance by DSV or the Authorized Entity of the Customs Services;
 - c) indicate in the Order or specify in the documents attached to it: type, quantity, weight and value of the Goods to which activities undertaken by DSV or the Authorized Entity are to relate;
 - d) determine the time limit for importing the given Commodity into or exporting it from the customs territory of the European Union;
 - e) specify the date of the customs declaration to be made by DSV or the Authorized Entity.

The absence of any of the above documents or information releases DSV from its obligation and liability to submit the customs declaration.

4. Securing Customs Debt

- 4.1. Upon the Client's commission, DSV or the Authorized Entity may secure the payment of the Client's customs debt arising at the import clearance of the Goods by using the general security of DSV or the Authorized Entity. If DSV or the Authorized Entity secures the amount of the Client's customs debt, the Client is obliged to transfer the amount of the customs debt to the account of DSV or the Authorized Entity – in accordance with clauses 4.2 to 4.7 of these CA GTC and is obliged to pay the remuneration in accordance with the Contract or the Order.
- 4.2. The amount of the customs debt will be communicated to the Client by DSV or the Authorized Entity in the form of a document indicating the amount of the customs debt (e.g. debit note, customs debt notice, notice, etc.) ("Note"), as soon as DSV or the Authorized Entity receives a communication from the Customs Authority on the amount of the customs debt.
- 4.3. The Client is obliged to immediately transfer the amount of the customs debt to the bank account of DSV or of the Authorized Entity indicated in the Note, and to provide DSV with a document confirming the payment – the payment confirmation must be in accordance with the provisions of the Banking Law.
- 4.4. In each case when DSV or the Authorized Entity secures the payment of the Client's customs debt, DSV or the Authorized Entity have the right to impose a pledge on the Client's Goods (and the documents attached thereto) ("Pledge Right"). The Pledge Right includes the right of DSV to keep the Client's Goods from the moment of securing the customs debt, until the amount of the customs debt is credited on the bank account of DSV or of the Authorized Entity and the Client provides payment confirmation. The Pledge Right may be exercised as long as the Goods are held by DSV or by the person who holds them on behalf of DSV, or as long as DSV may dispose of them on the basis of documents. If the Client and DSV sign an additional agreement on deferred payment of the customs debt, the Client's Goods may be released before the Client pays the aforementioned customs debt.

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- 4.5. In the case of late payment of the customs debt, the Client is obliged to pay to DSV or the Authorized Entity statutory penal interest, counting for each day of delay in the amount of 0.15% of the above amount per day, where the delay is up to 2 days, and in the amount of 0.25% per each day for each day beyond such 2 days.
- 4.6. Regardless of the rights specified above, DSV has the Pledge Right with respect to the Goods and documents in case that the Client has a financial obligation towards DSV or the Authorized Entity, which is related to the Client's failure to pay the customs debt or related to the lack of payment for the Customs Services provided by DSV to the Client.
- 4.7. In each case when DSV or the Authorized Entity secures the amount of the customs debt on behalf of the Client, DSV may additionally, at its own discretion, require the Client to make a prepayment of the entire customs debt or to present an irrevocable bank guarantee issued in favour of DSV for an amount not lower than the customs debt before the Customs Services are provided.

5. Price

- 5.1. The Client is obliged to pay DSV the price for the Customs Service as established in the Order, Contract or Offer. If the Parties have not agreed on the price, the Client will pay the average market price for the Customs Service.
- 5.2. Unless the Parties agreed otherwise, the Client will pay the amount under the invoice within 14 (fourteen) days from the date DSV issues the invoice.
- 5.3. DSV or the Entities related to DSV reserve the right to conclude, at any time during the cooperation with the Client, an insurance policy covering all obligations that the Client may incur in connection with services that DSV and/or the Entities related to DSV may provide on the basis of the Authorization referred to above.
- 5.4. The Parties further agree that if:
 - a) the company insuring the Client's liabilities rejects or cancels or in any way limits the scope of coverage of the Client's liabilities for any reason whatsoever, or,
 - b) DSV recognizes that the Client's creditworthiness is insufficient;

DSV will be unilaterally entitled to:

- a) renegotiate the rules of cooperation, or
- b) require the Client to provide appropriate security that will be satisfactory to DSV, e.g. a bank guarantee from a respected bank for the amount determined by DSV, or
- c) suspend performing the Customs Services with immediate effect, or
- d) demand immediate presentation of the most up-to-date financial data by the Client in order to verify the insurer's credit decision, or alternatively, in order for DSV to assess the Client's financial situation. The data may be transferred directly to the insurer, without providing it for viewing to DSV, or in any other way agreed by the Parties. The purpose of providing the data is to assess the creditworthiness and determine the amount of trade credit that DSV will be able to grant to the Client in connection with the performance of the Customs Services by DSV.


If it is not possible to gain insight into the current financial situation of the Client, DSV reserves the right to make changes to the terms of cooperation with the Client, in particular regarding the amount of the trade credit and the terms of payment for the Customs Services.

6. Liability

- 6.1. The Client guarantees that the documents and information presented are consistent with the state of the facts. The Client is financially liable towards DSV if the Client submits false, incorrect information or information inconsistent with the factual or legal state of facts or documents, on the basis of which DSV acts before the Customs Authorities and as a result of which it has suffered a financial loss or other damage.
- 6.2. DSV has the right to carry out a preliminary inspection whenever there is a reasonable suspicion that data contained in the customs declaration does not comply with the Customs Law provisions. The Client is obliged to cover the costs of the above inspection, unless the inspection does not show that the documents are not in conformity with the state of facts or the state of law.
- 6.3. The Client undertakes to indemnify and hold DSV harmless, at its first request, from all claims and costs incurred, including but not limited to taxes (e.g. VAT and excise duty), penalties and interests that DSV will or could incur as a result of negligence on the part of the Client or as a result of actions related to the Customs Services taken on behalf of the Client on the basis of information provided by the Client. In addition, the Client will cooperate with DSV in any necessary and appropriate manner in connection with the exemption of DSV from such claims and will make every effort to prevent such claims from being directed against DSV by the state authorities.
- 6.4. DSV or Authorized Entities are not liable for:
 - a) irregularities in customs declarations, resulting from reasons attributable to the Client;
 - b) the time the Customs Authorities and other state authorities take to perform activities in the process of customs handling;
- 6.5. DSV is only be liable for actual and proven losses incurred by the Client for non-performance or improper performance of the Customs Services in favour of the Client, excluding the liability for loss of profit, loss of benefits and other indirect losses incurred by the client or a third party. In any case, DSV's liability is limited to twice the amount of the remuneration for the Customs Service in connection with which the damage occurred.
- 6.6. Neither Party is liable towards the other Party for non-performance or improper performance of the Customs Services, Order or Contract in case of Force Majeure events.

7. Final provisions

- 7.1. In case of a dispute between DSV and the Client, the Court having jurisdiction over the case is the Court having jurisdiction over the seat of DSV.
- 7.2. These CA GTC enter into force on 28 October 2020 and replace the existing CA GTC of 10 December 2018.
- 7.3. DSV has the right to unilaterally change these CA GTC at any time by publishing the changes on the DSV website www.pl.dsv.com. If a Contract is concluded or an Offer is presented by DSV after such publication, such a Contract or an Offer will be subject to the amended CA GTC.

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- 7.4. These CA GTC have been drawn up in Polish and English languages. In case of discrepancies between the Polish and English language versions, the Polish language version will prevail.

Filip Czerwiński
President of the Management Board
DSV Road Sp. z o.o.

Thomas S. Jansson
Vice-President of the Management Board
DSV Road Sp. z o.o.