



General Commercial Terms and Conditions of Customs Services PST CLC Mitsui-Soko a.s.

PST CLC Mitsui-Soko a. s., registered office at the address: Nádražní 969/112, 702 00 Ostrava, Company ID: 25397249 (hereinafter just the "Provider") issues the present General Commercial Terms and Conditions (hereinafter just "GCTC") in accordance with provisions of § 1751 and following ones, Act No. 89/2012 Coll., Civil Code (hereinafter just the "Civil Code").

1. A Purpose

The present General Commercial Terms and Conditions (GCTC) stipulate rights and obligations of the Contracting Parties in the Agreement of Customs Services Providing while representing a person (hereinafter just the "Customer") subject to a Power of Attorney before customs authorities.

Thus, the Agreement consists of the Agreement of Customs Services Providing, and GCTC (hereinafter also just the "Agreement"). Provisions in the mentioned documents are binding for the Contracting Parties. In case of any discrepancy between particular Agreement documents, provisions contained in individual documents prevail in the sequence as follows: a) Agreement of Customs Services Providing; b) General Commercial Terms and Conditions (GCTC).

A purpose of the Agreement is the Provider's commitment to achieve an efficient customs procedure course in clearing of the goods imported or exported by the Customer into a required customs regime at a particular Customs Office subject to a Power of Attorney granted by the Customer, applying any and all effective community, customs, tax and other administrative regulations.

2. Definitions

2.1. Customs procedures are defined in § 12 Act No. 242/2016 Coll., Customs Act;

2.2. A customs regime is defined in the Article 5, Item 16, Regulation of the European Parliament and Council (EU) No. 952/2013 (hereinafter just "UCC");

2.3. A customs declaration is defined in the Article 5 Item 12) UCC;

2.4. A customs debt is defined in the Article 5 Item 18) UCC;

2.5. A customs control procedure is defined in the Article 5 Item 27) UCC;

2.6. A customs value is determined in accordance with rules set forth in the Articles 70 to 74 UCC.

2.7. Customs procedure documents are considered to include particularly:

- Document containing data to determine a customs value of the goods, usually an invoice (pro-forma invoice or commercial invoice), purchase agreement, communication between a seller and purchaser, etc.;
- Transport documents (CMR, Air waybill, B/L, CIM);
- Or also other documents depending on usual practice, necessary to proper customs procedure performance (such as a license, transport cost calculation, or also other calculation of other cost covered by the Customer related to the goods import to the EU territory, supplier's declarations, and other statements and declarations, consent given by a trademark owner, EKO-KOM confirmation, import or export license, documents of the goods origin, and so on.)

3. Rights and Obligations of the Provider

3.1. The Provider undertakes to perform any and all legal acts regarding the customs procedures in the goods import, export and transit, including a customs debt security to a required customs regime at a particular customs office within a scope of contractual terms and conditions and to the benefit of the Customer, and/or in its own name and to the benefit of the Customer, depending as agreed upon in a particular agreement.

3.2. The mentioned legal acts and other acts, **including the Provider's participation during the control of the goods and application of remedies**, are always performed upon a Customer's request and the Provider is entitled to the agreed upon remuneration for the obligations meeting. **If there is no price arrangement for particular act of the Provider, it is governed by valid workplace price list, where the customs proceedings were initiated by the Provider.**

3.3. The Provider is a professional providing customs declaration services.

3.4. To achieve the mentioned purpose to the extent defined in the Power of Attorney granted by the Customer and in the signed Agreement, the Provider as professional is obliged and entitled to perform acts and make steps with a due diligence and according to the instructions given by the Customer, particularly to:

- Prepare and submit a customs declaration and potentially also statement of customs value data subject to documents handed over by the Customer.
- Ask the Customer to add, or explain and specify more precisely data stated in documents in order to prepare rightly a particular customs declaration.
- Secure a customs debt up to its total value defined in the concluded agreement. In case the limit is exceeded, the customs debt security will be provided subject to a mutual agreement between and by the Contracting Parties above the agreed remuneration amount.

3.5. The Provider is entitled to handle with the goods to the extent necessary for a smooth customs procedure course.

3.6. Represent the Customer in customs and related tax and administrative procedures to the extent defined in the Power of Attorney and in the concluded Agreement.

3.7. Determine rate classification of the goods

- Classifying the goods, the Provider applies description in the Czech language submitted by the Customer that enables the goods identification and goods classification and allocation into a customs nomenclature. In case of any doubt – for a purpose of proper classification and allocation into the customs nomenclature, the Provider can require additional goods related information, samples, photos, plans, catalogues, or other background documents that could contribute to proper goods classification.
- In case of persistent doubts regarding the goods code appropriateness, the Provider shall prepare an application for binding information of the goods rate allocation which the Provider shall hand over to the Customer to be submitted to customs authorities.

3.8. Determine a customs value of the goods based on documents and instruction given by the Customer.

3.9. Within the customs procedure, use a certificate of the goods origin and status submitted by the Customer, and declare customs preferences assessment by a respective code in the customs declaration.

3.10. Notify the Customer of a potential possibility to apply the goods release from the customs duty based on a system of temporal suspension of general customs duties (suspension). In case of a possibility of automatic benefit without a need of any other limiting preconditions, apply such benefit.

3.11. Prepare and submit to a respective customs office a certificate of the goods origin in form (EUR 1, EUROMED, A.TR.) based on documents submitted by the Customer, and, if necessary, arrange exchange of the certificate of origin only subject to a written requirement by the Customer.

3.12. Subject to authorization by the Customer, take over a decision in the customs procedure from the customs office, or "Announcement of the Amount of Customs Duty, Taxes and Fees", and send immediately and electronically information to the Customer regarding the shipment clearance fee.

3.13. Archive in electronic form data and documents and customs declarations submitted or received within the procedure in which the Customer is represented by the Provider for a period of ten years from the customs declaration filing.

3.14. Provide the Customer with advisory activities in the field of customs services and customs regulations.

3.15. While providing services, the Provider is obliged to follow a respective concluded agreement, General Commercial Terms and Conditions, and instructions given by the Customer. The Provider is obliged to notify the Customer immediately of any unsuitable instruction given by him, as well as of any incompleteness and inappropriateness of documents, backgrounds and data handed over to the Provider by the Customer.

3.16. The Provider is not obliged to meet any instruction given by the Customer provided is in contrary to customs and any other commonly binding legal regulations.

3.17. In case of indirect representation, the Provider shall cover a customs debt assessed by customs authorities in its maturity term, and the Customer shall pay such customs debt to the authorized person within a defined period.

4. Rights and Obligations of the Customer

4.1. The Customer is liable for appropriation, authenticity, completeness and timely handover of documents, backgrounds and data needed to process and file a customs declaration for the goods clearing into a required customs regime.

4.2. The Customer shall provide the Provider with other instructions to negotiations before customs authorities, provided this is necessary for such negotiations.

4.3. The Customer shall arrange meeting of obligations following from a respective customs regime and goods handling to the extent and under terms and conditions determined for a particular regime in respective customs regulations and in accordance with instructions given by customs authorities.

4.4. If the Customer finds any fact impacting the correctness or completeness of data stated in the customs declaration after the customs declaration submission to release the goods into a customs regime, the Customer shall immediately notify the Provider of that fact.

4.5. The Customer shall cover duly and timely a debt defined in Item 3.17. in a period of 8 days from a respective invoice issue by the Provider.

4.6. If any payment obligation is determined by a decision of customs authorities to the Provider in relation to any customs regulations breach by the Customer, and the Provider pays a respective amount, the Customer undertakes to pay such amount that will be recharged to the Customer by the Provider, in a period defined by the Provider.

4.7. The Customer and Provider are obliged to provide each other with necessary co-activity and, especially, always advise in advance a particular customs regime application, for a purpose to provide a smooth and economical procedures course before customs authorities.

4.8. The Contracting Parties are obliged to inform each other of any and all amendments that should be obligatorily entered in the Commercial Register and reported to the Inland Revenues.

4.9. With regard to the fact that in addition to the goods values as such also transport cost within the EU territory forms a base for a customs value determination, the Customer shall hand over immediately, however, prior to a customs declaration filing at the latest, any and all background and data needed to calculate items not included in the customs value according to the Article 72 UCC.

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- 4.10. If the Customer fails to meet obligations following from customs regulations for a transit regime the Provider's goods were cleared into by the Provider subject to a requirement by the Customer, and the Provider receives the "Notification of Not Completed Transition Operation" from the customs office, the Customer undertakes to pay a collateral to the Provider's account subject to a request by the Provider in the amount of potential customs and tax fees determined by the Provider in 3 days from such request receipt. If any obligation arises to the Provider to pay assessed customs and tax fees, a paid collateral shall be used to cover such payments, otherwise it shall be returned to the Customer by the Provider immediately after a respective transit operation settlement.
- If any customs debt or tax duty arises to the Provider as the main obligor or regime holder due to any transit regime conditions breach not caused by the Provider still prior to a request to pay a collateral, the Customer shall pay a respective fee and its particulars to the Provider's account subject to a request by the Provider in 3 days from the request delivery. If any demand arises to cover payments related to the goods clearing or any other obligations against customs offices due to any breach of transit regime conditions not caused by the Provider or due to any breach of customs regulations due to wrong or incomplete data provided by the Customer, and if the Provider is required to meet them, the Customer undertakes to cover not only such amounts to the Provider upon the Provider's request and in a period determined by the Provider but also any and all provable receivables and expenses incurred to the Provider due to the above mentioned acting, especially any cost related to proper transit operation completion proving.
 - In cases the transit regime is not duly settled due to a cause on the side of Customer within a term defined by customs authorities, the Provider shall be entitled to a remuneration in the amount of the service agreed price for a particular case for each commenced day till a proper transit operation settlement.
- 5. Trade Secret and Confidential Information**
- 5.1. Any and all facts designated by the Customer regarding the imported or exported goods of the Customer form a trade secret of the Customer in the meaning of § 504 of the Civil Code, and the Provider shall handle with such information in compliance with respective legal regulations.
- 5.2. Information in a written or any other form revealed to the Parties or gained by the Parties within execution of rights and duties performance subject to a Power of Attorney and concluded Agreement is deemed to be information of a confidential character in the meaning of § 1730, Civil Code (hereinafter just the "Confidential Information"), and, as such, it is a subject of protection provided by the Civil Code and other legal regulations.
- 5.3. Within the customs, tax and other administrative procedures, the Provider is entitled to provide customs and other government authorities information being a subject of the Customer's trade secret to the extent required in legal regulations.
- 5.4. The Provider and Customer shall assure the secrecy of information having been disclosed to them and being a subject of trade secret of the other Party as well as secrecy of confidential information.
- 5.5. The respective obligation of confidentiality and secrecy does not apply to information and confidential information having been disclosed to a Party by a third party in accordance with effective legal regulations, or which either Party is obliged to disclose to a third party based on effective legal regulations or decisions made by government authorities based on and in compliance with effective legal regulations or in course of the Agreement performance.
- 6. Indemnity**
- 6.1. In case the Customer provides the Provider with wrong, incomplete data, or presents incomplete, incorrect or wrong documents needed for customs procedures, the Provider shall not be responsible for data appropriateness in a respective customs declaration, related consequences or potential losses or delays. Simultaneously, the Customer undertakes to compensate the Provider any and all losses and detriments incurred to the Provider in relation to the above mentioned; this does not apply if the Provider fails to notify the Customer of such evident inappropriateness or incompleteness of documents, backgrounds and data handed over by the Customer to the authorized person for a purpose to issue documents to customs procedures without any unreasonable delay after their receipt, although as a professional he should and could find such unsuitability applying a due diligence.
- 6.2. If any demand arises to cover payments related to the goods clearing or any other obligations against customs offices (e.g. an interest) due to any breach of customs regulations by the Customer, and if the Provider is required to meet them, the Customer undertakes to cover not only such amounts to the Provider upon the Provider's request and in a period determined by the Provider but also any and all provable receivables and expenses incurred to the Provider because of that.
- 6.3. The Provider shall be liable for a loss of documents related to the customs procedures and taken over from the Customer, customs authorities, or from third persons.
- 6.4. In cases other than stated in Items 1 to 3, a compensation of a loss arising due to a breach of obligations agreed upon in the Agreement, or due to a breach of legal regulations effective in the Czech Republic, shall be governed by provisions set forth in the Civil Code.
- 7. Amendments to the General Commercial Terms and Conditions**
- 7.1. The Provider is entitled to amend the present General Commercial Terms and Conditions of the company PST CLC Mitsui-Soko a.s. if needed to the extent or rights and obligations of the Provider and Customer and with the articles and related provisions, particularly depending on (i) any change in the legislation in the Czech Republic and EU, (ii) court judicature development in the Czech Republic and EU (iii); development of technologies and communication means; and propose such amendment or addition to the Customer.
- 7.2. The Provider shall make the Customer familiar with any amendment proposal by a notice in 30 days at the latest prior to the General Commercial Terms and Conditions amendment efficiency.
- 7.3. If the Provider does not refuse in writing a respective proposed amendment to the General Commercial Terms and Conditions till such amendment efficiency, the new wording of the General Commercial Terms and Conditions shall become binding for the both Parties.
- 7.4. If the Customer refuses a proposed amendment in writing, a respective amendment to the General Commercial Terms and Conditions shall not become efficient for the Customer. In such case, the Provider shall be entitled to withdraw from the Agreement in writing, and notice term shall take 1 month and shall start to run in a month following the delivery.
- 8. Delivery of Written Documents**
- 8.1. A correspondence address stated by the Customer in the Agreement is considered to be a correspondence place for sending written documents. If no correspondence address is defined, a correspondence address shall be deemed to be a registered office of the Customer stated in the Agreement. If the Customer announces a new correspondence address to the Provider, a correspondence address shall be such newly announced address at the moment of delivery of such change notification to the Provider.
- 8.2. The Customer is obliged to notify the Provider without any unreasonable delay of any change in the Customer's identification data (firm, registered office, etc.), however, in 30 days at the latest from such change effectiveness. If the Customer moves his registered office abroad, the Customer shall be obliged to arrange his correspondence address in the Czech Republic and notify of that the Provider.
- 8.3. Any and all written documents sent between the Parties shall be personally signed and handed over in their original paper form. E-mail correspondence, SMS, communication through messenger and other messages in the electronic form shall not be considered to be a written form. The Provider is entitled to accept also delivery of written documents in any other form if there is no doubt of such document credibility and sender identity.
- 8.4. Written documents can be delivered personally, by mail, courier, or in any other agreed way enabling transport and provable written documents delivery. Written documents and notices delivered by the Parties to a correspondence address of the other Party to own hands or with a delivery slip are deemed to be delivered at a moment of their takeover. Irrespective of the above mentioned, written documents are deemed to be delivered also on the third business day of dispatch at the territory of the Czech Republic provided the sender used the post office services.
- 9. Common and Final Provisions**
- 9.1. Provided any provision in the Agreement or in the General Commercial Terms and Conditions is or becomes found to be ineffective or unenforceable, the effectiveness and enforceability of remaining provisions in the Agreement or in the General Commercial Terms and Conditions shall not be affected by that (to the maximum extent permitted by effective legal regulations). In such case, the Parties undertake to replace any ineffective or unenforceable provision by an effective and enforceable provision which meaning and efficiency shall be as much as possible identical and permissible pursuant to the law as the intention of the provision to be replaced. In case of any discrepancy between contractual data stated to the Customer prior to the Agreement conclusion and contractual data contained in the concluded Agreement, the Contracting Parties exclusively agree, in order to exclude any doubts, that they have expressed a will to change the conditions or data, and they shall only consider data in a literal extent and wording stated in the concluded Agreement to be effective and valid.
- 9.2. The Customer and Provider jointly state that provided it is necessary within the Agreement performance to process or provide personal or confidential data of natural persons, either of employees or subcontractors, or of any other natural persons, such data shall be disclosed to the extent necessarily needed for the Agreement performance, and only subject to consents by such persons. In relation to the personal and confidential data disclosure and their protection, the Customer and Provider undertake to observe fully and comply with the Regulation of European Parliament and Council (EU) No. 2016/679 dated 27. 4. 2016 on protection of natural persons in relation to personal data processing, and on free movement of such data, and on cancellation of the Regulation No. 95/46/EC (hereinafter just "common regulation on personal data protection"), and the Act No. 101/2000 Coll., on personal data protection, in the wording of amended regulations. The Customer and Provider particularly undertake to arrange a consent prior to their disclosure to the other contracting party, and to inform natural persons the personal and confidential data are related to, on their rights and obligations, and to keep such consent and information effective and updated for the whole Agreement performance term. Simultaneously, the Customer and Provider undertake to observe proper protection of such personal and confidential data in accordance with legal regulations, and, with regard to it, they undertake to adopt any and all measures and instruct all their employees about obligations that should be followed
- 9.3. The present General Commercial Terms and Conditions come into effect on 1st October 2022.

In Ostrava dated 1st October 2022

Deputy Chairman of the Board of Directors
Ing. Jiří Bradna

Chairman of the Board of Directors
Vít Votrubeck

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