

# AGREEMENT

## On particular obligations of an importer and a customs agency in connection with rendering customs services under Article 33a of the VAT Act

This Agreement was made on ..... in Warsaw, by and between:

NIP [Tax ID]: , REGON [Statistical Number] represented by ..... hereinafter referred to as **Principal**

and

NIP [Tax ID], REGON [Statistical Number] represented by ..... hereinafter referred to as **the Agency**

### Article 1

The subject hereof is to determine particular obligations of the Principal and of the Agency in connection with the rendering of the import customs service by the Agency for the benefit of the Principal under Article 33A of the Act of 11 March 2004 on the goods and services tax (Polish Journal of Laws Dz.U. No. 5 as amended)

### Article 2

1. The Principal represents that, subject to no legal obstacles, customs clearance in the procedure of granting marketing permit in the simplified procedure rendered by the Agency shall be performed under Article 33a of the said Act.
2. The Agency is able to perform the customs clearance based on the said procedure at the place recognized by the Customs Office:
  - a.) Warsaw, Al. Krakowska 106, parking lot, specified place
3. Implementation of the provisions specified in Article 33a(6) of the said Act, i.e. the manner of submitting evidence of settling VAT tax to the Customs Office, are specified in Article 3 (procedure).

### Article 3

#### Procedure

1. By the 5th day of the month following the month, in which the import clearance was performed under Article 33a of the VAT Act, the Agency sends to the Principal the reports from the preceding month that will contain information on the clearances performed for the benefit of the Principal, in particular:
  - a) number and date of PWD notice
  - b) number and date of OGL notice (if a supplementary report was drawn up for the given clearance)
  - c) basis for calculating VAT tax
  - d) the amount and the summary of the VAT tax charged
- 1.1 The reports drawn up by the Agency and submitted to the Principal will serve the inspection

purposes.

1.1.1 All and any doubts, discrepancies and uncertainties between the reports and the accounting data of the Principal shall be cleared immediately.

2. The Principal shall submit the received reports that consider the data in the monthly VAT returns.

3. The Principal verifies whether the reports are submitted to the Tax Office by the statutory deadline, i.e. by the 25th day of the day of the month following the reporting month (VAT 7 return) and whether the settlement is made.

**3.1 If the Principal fails to settle and pay the VAT tax and the Agency is summoned by the customs authority to pay the overdue amounts, the entire such amount shall be paid to the Agency by the Principal by the deadline that the customs authority specifies for paying them.**

4. By the end of the month following the reporting month, the Principal sends copies of the following documents to the e-mail address of the Agency:

a) VAT 7 return, along with the confirmation of submitting it to the Tax Office;

b) Agency's reports mentioned in sec. 1.

The said reports should be signed by the Principal's client and accompanied by a note:

*VAT amount under this report was considered in the tax return for the month of .....*

c) the reports considering the clearances conducted in the given reporting period by other customs agencies that were included in the given VAT 7 return.

5. The Agency undertakes not to disclose to third parties, except for customs authorities, any information included in the VAT returns and the reports received from the Principal.

**Article 4**

1. This Agreement is concluded for unlimited time period.

2. This Agreement may be terminated with 30-day period of notice, counting from the last day of the month, in which the termination notice was delivered to the other party.

3. Any amendments hereto may only be made in the form of an annex in written form or else null and void.

**Article 5**

In the cases not regulated herein, the relevant provisions of the Polish Civil Code apply.

**Article 6**

This Agreement was made in two counterparts, one for each Party.

**Article 7**

The provisions hereof are binding as of .....

.....  
**(Principal)**

.....  
**(Agency)**