



Commission agent contract regarding customs representation and other contractual arrangements

concluded pursuant to the provisions of § 577 et seq. of Act No. 513/1991 Coll. Commercial code as amended (hereinafter referred to as the “**Commercial code**”) and, in respect of Article V, pursuant to the provisions § 566 et seq. of the Commercial code (hereinafter referred to as the “**Contract**”)

Contracting parties:

Company's name according to the entry in the Commercial Register of the Slovak Republic:	DHL Express (Slovakia), spol. s r.o.
Registered office:	Letisko M. R. Štefánika, 820 01 Bratislava
Company Identification No.:	a Company Identification No.: 31 342 876
Tax Identification No.:	n Tax Identification No.: 2020298610
VAT ID:	d VAT ID: SK2020298610
Represented by:	Represented by: Ing. Daniela Mišurová, executive Ing. Andrea Orihelová, executive
E-mail:	Represented by the authorized employee: Ing. Milan Olejár, Customs Manager on the basis of an authorization by the employer
Registered in the Commercial Register of the District Court: Insert No.: Section:	Registered in the Commercial Register of the District Court Bratislava I, Insert No.: 4400/B, Section: Sro
Bank: Account No.: IBAN: SWIFT:	UniCredit Bank Czech Republic and Slovakia a.s. Account No.: 1131188140/1111 IBAN: SK5811110000001131188140 SWIFT: UNCRSKBX

(hereinafter referred to as the “**Client**”)

(hereinafter referred to as “**DHL**”)

(DHL and the Client hereinafter referred to jointly as the “**Contracting parties**” and individually as the “**Contracting party**”)

DHL and the Client have agreed as follows:

Article I Subject-matter of the Contract

1. The subject-matter of this Contract is the obligation of DHL, upon Client's instruction or order, to represent indirectly the Client in its own name and on Client's account in the customs clearance relating to the consignments (goods) of the Client transported by DHL within the DHL's transport network in accordance with the provisions of the applicable legislation of the Slovak Republic and EU governing the customs clearance (hereinafter referred to as the “**Customs laws**”). In special cases, if the Contract stipulates so and under the conditions specified herein, the subject-matter



of this Contract is the obligation of DHL as a mandatory to represent directly the Client as the principal in customs clearance, i.e. in the name of and on the account of the Client.

2. As a consideration for the DHL's performance pursuant to Article I paragraph 1, the Client undertakes to pay to DHL the agreed remuneration and to make other payments agreed in the Contract and/or arising from the applicable laws.
3. Customs regimes to which the Contract applies, i.e. in connection with which DHL will represent the Client on the basis of this Contract, are as follows:
 - a) release into free circulation in the case of import of goods (with the exception of returned goods);
 - b) export in the case of export of goods; and
 - c) transit in the case of transportation of goods within or through the customs territory of the EU.
4. Representation under the Contract relates also to a change of a customs declaration, any and all further acts that might be taken within the customs clearance and any administrative proceedings relating to the customs clearance.

Article II **Client's rights and obligations**

1. Upon DHL's request, the Client must immediately inform about a customs regime into which the transported goods are to be released. If a customs regime of the transported goods has not been specified by the Client, it is assumed that the goods will be proposed to be released into free circulation in the case of import of the transported goods and into the export customs regime in the case of export of the transported goods, whereby the Client agrees that DHL, when selecting a customs regime for the transported goods, shall take into account also data specified in documents accompanying the transported goods.
2. Upon DHL's request, the Client must immediately inform DHL in writing (in an electronic form) about or provide to it the following:
 - a) complete, correct, true and authentic information, materials and documents necessary for preparing and submitting a customs declaration, in particular information about the transferred consignment (origin; description; composition; quantity; number and type of packages and identification marks; number of the commercial document; identification or number of the accompanying document; rate classification; conditions for the supply of the consignment; information about an exemption from customs or VAT in the case of import of goods; documents confirming a claim for preferential customs rates; information whether the goods are subject to the excise duty, antidumping duty or other special duty; information whether returned goods are involved or whether the goods are to be treated differently, for example under a special customs regime etc.);
 - b) information necessary for preparing a declaration of customs value of the transported goods;
 - c) original of a licence for the import or export of goods;
 - d) certificates of an accredited state testing institute; as well as
 - e) other information and documents required by the Customs laws or requested from DHL by the competent customs authority during the customs clearance.
3. In relation to the goods that are subject to the customs clearance, the Client shall, upon DHL's request, declare in writing and with a binding effect that no goods whose import or export would be restricted or prohibited on the basis of the applicable laws are involved (in particular in the case of dual-use goods, goods subject to an embargo, cultural heritage, arms, nuclear materials, goods affecting the air protection, goods regulated by the CITES norms, genetically modified organisms etc.).
4. In the case of the transit customs regime, the Client shall ensure that within a time period specified in section D on the transit accompanying document (hereinafter referred to as the



“TAD”) the goods released into the transit regime according to this Contract are submitted to the competent customs authority of destination in an unchanged condition with a non-damaged customs seal and with attached documents and, after the submission of the goods to the customs authority, to send to DHL the so-called alternative proof (a copy of TAD) confirmed by the customs authority of destination no later than 10 working days after the lapse of the time period for the submission of the goods to the customs authority.

5. At the time of the signature of this Contract by DHL, the Client must provide to DHL (i) a copy of a valid certificate of the Client's VAT registration. If the Client is not the VAT payer, the Client shall provide to DHL a copy of a certificate of the assignment of Tax Identification Number and (ii) a valid and an actual certificate on the assignment of EORI Number, as well as to inform DHL about all changes concerning these documents immediately, however no later than 3 days after the day on which the change concerned occurred.
6. The Client undertakes to pay to DHL the remuneration, costs such as the determined customs debt, excise duty, VAT, and any and all further sums in connection with the representation of the Client by DHL in customs clearance procedures in accordance with Articles VI and VII of the Contract, unless the Contract explicitly stipulates a different manner of payment.

Article III **DHL's rights and obligations**

1. When fulfilling the obligations pursuant to this Contract, DHL must act with professional care and pursuant to Client's instructions.
2. For the transported goods (consignment) of the Client, DHL must prepare a customs declaration on the basis of documents provided by the Client and submit it together with the necessary documents within the custom clearance. In this respect, DHL is in particular obliged to prepare any necessary documents and submissions, to submit to customs authorities the goods, as well as to secure a customs debt on its own or through a third person.
3. DHL must notify the Client of an amount of the customs debt relating to the transported consignment (goods) of the Client no later than 3 days after the customs debt has been determined by the competent customs authority. DHL undertakes to pay within a time period specified by the competent customs authority a customs debt on behalf of the Client, whereby DHL may request the Client that it duly fulfills its obligation specified in Article II paragraph 6 of the Contract.
4. Unless prohibited by the law, DHL undertakes, within 3 working days after the receipt of documents relating to the provision of the service under this Contract, to send to the Client in an electronic form documents that, depending on their nature, the Client must possess, provided this is legally and contractually permissible. In other cases, DHL shall send to the Client the documents in a paper form.
5. DHL must keep all materials and documents relating to the clearance of the transported consignments (goods) of the Client during a time period set out in the applicable laws.

Article IV **Direct representation**

1. Regardless of the wording of any other provisions of this Contract and of its name and under the conditions set out in this Article IV of the Contract, DHL (as the mandatary) shall directly represent the Client (as the principal) in the name and on the account of the Client in customs clearance and in related administrative procedures; for the purpose of this Article IV of the Contract, provisions of § 566 et seq. of the Commercial code regarding the mandate agreement shall subsidiary apply instead of § 577 et seq. of the Commercial code.



2. The direct representation under this Article of the Contract is, under the rules specified above, subject to all other provisions of this Contract with one exception, namely that it is direct representation and not indirect representation.
3. DHL shall directly represent the Client if, taking into account the applicable legal rules and/or decisions of competent authorities, it is not possible to use simplified customs clearance procedures.
4. In respect of the previous paragraph of this Contract, the Client acknowledges that the simplified customs clearance procedure may not be used in particular in the case that the transferred goods (consignment), which is or is to be subject to the customs clearance, (i) is excluded from or not included in the scope of a permission for DHL to use the simplified procedures, or (ii) is a valuable document (*in Slovak: cenina*).
5. DHL further reserves the right not to use the simplified procedure and to represent the Client directly (in the name and on behalf of the Client) in the following cases, to which the Client hereby grants approval without reservation:
 - a) the consignment contains goods subject to prohibitions or restrictions relating to the import or export, to licences or agricultural subsidies;
 - b) a certain type of imported goods could, on the basis of investigation by customs authorities, be subject to provisional or definitive antidumping or countervailing duty, if such a duty is already being imposed on the goods;
 - c) the Contracting parties have decided for a manner of payment of the remuneration, customs, excise duty, VAT and any related sums and costs in such a way that the Client shall make the payment upon the takeover of the goods from DHL or a person authorized by it (for example a courier), i.e. other than by a bank transfer;
 - d) the Client is in delay with any payment to DHL;
 - e) there is a reasonable ground to assume that customs authorities will terminate the customs control of the goods;
 - f) taking into account all circumstances, DHL will consider direct representation as more appropriate.
6. The Client explicitly agrees that for it to become knowledgeable of the fact that DHL has directly represented it, it is sufficient that this information follows from documents that DHL has sent to the Client in connection with the customs representations.

Article V Authorization granted to DHL

1. In connection with the possible direct representation pursuant to Article IV of the Contract, by signing this Contract the Client grants to DHL authorization (Annex 1 of the Contract), the subject-matter of which is, besides the authorization for direct representation, an authorization for indirect representation pursuant to this Contract.
2. In connection with the indirect representation of the Client in the customs clearance pursuant to this Contract, by signing this Contract the Client hereby grants to DHL an authorization for indirect representation in customs clearance for a definite period until the termination of this Contract in its entirety pursuant to Article VIII paragraph 3 of this Contact. By singing this Contract, DHL accepts the authorization in its entirety.
3. Anytime during the term of this Contract, DHL may request a new authorization to be granted by the Client for the purpose of representing the Client pursuant to this Contract. All authorizations granted pursuant to this Contract or in relation to it shall be expire upon the termination of the Contract in its entirety pursuant to Article VIII paragraph 3 of this Contract.

Article VI Payment of remuneration, customs and other payments



1. The Client undertakes to pay to DHL a remuneration individually for all services provided under this Contract or in connection with representing the Client in customs clearance and related administrative proceedings pursuant to the current version of the DHL's price list of services, whereby the decisive day is a day on which each individual act, published on the DHL's website (<http://www.expressnapreprava.sk/dokumenty>), has been taken by DHL (hereinafter referred to as the "**Remuneration**"). The Client hereby declares that it has access to the DHL's website and that prior to the signing of this Contract it has duly acquainted itself with the current version of the DHL's price list and has no objections to it. If an individual act being taken by DHL for the Client is not included in the DHL's price list of services and this act needs to be taken, DHL shall send to the Client a proposal of remuneration for the act in question, and DHL is obliged to take this act only if an agreement on the amount of the proposed remuneration has been reached.
2. The Remuneration does not include costs of DHL; DHL may claim from the Client the compensation of costs and expenses that DHL has necessarily or purposefully incurred or must incur in connection with the fulfilment of obligations arising from this Contract (hereinafter referred to as the "**Costs**"). The Costs shall mean in particular an amount corresponding to an amount of the determined customs debt as well as any taxes, fees, antidumping duty or other payment duties imposed by competent customs authorities or other competent public authorities, related to the cleared consignment (goods) of the Client or in any other connection with the customs clearance or related administrative proceedings.
3. The DHL's invoice shall become due 3 days after the date of its issuance. For individual invoiced sums DHL will charge to the Client the VAT pursuant to the applicable laws. In the case of failure to observe the due date of payment of the invoice, DHL may claim an interest on late payment in the amount of 0.05% of the due amount for each commenced day of the delay.
4. By a separate written agreement, the Client and DHL may agree on special methods of making payments, either in the form of a collection (*in Slovak: inkaso*) or in the form of a deposit onto the DHL's bank account indicated in the heading of the Contract.
(NOTE FOR THE CLIENT: The agreement on making a deposit concluded between DHL and the Client for the purpose of the payment of the Remuneration and Costs according to this Contract is independent of the Agreement on making a deposit for the purpose of transport services provided to the Client by DHL.)
5. Electronic invoice
 - a) The Client undertakes to use the "e-billing" service, on the basis of which DHL will send to the Client invoices electronically through the DHL's e-billing application. The initial name and password of the Client will be generated and sent by DHL to the Client's email address indicated in the heading of this Contract containing the Client's data. Within the Client's account of the DHL's e-billing application all information about invoices and customs documents delivered through this DHL's online application will be available. The Client has been informed that all other information about the service provided through the DHL's e-billing application including the manual will be available to the Client in electronic form on the website www.dhl.sk.
 - b) The electronic invoice will be issued in electronic form. Pursuant to the provisions of § 71 et seq. of Act No. 222/2004 Coll. on the Value Added Tax as amended (hereinafter referred to as the "Act on VAT"), the electronic invoice shall be deemed as a tax document.
 - c) Pursuant to the Act on VAT, the Client agrees that DHL shall send to it invoices for provided services under this Contract exclusively in an electronic form, thus no invoices in a paper form will be sent to it.
 - d) The electronic invoice issued by DHL shall be deemed delivered at the moment of its sending to the Client to its account in the DHL's e-billing application.
6. If, even temporarily, the DHL's e-billing has not been approved for the Client due to a failure of the Client to comply with its payment obligations or the Contracting parties have agreed on a



different method of payment of the Remuneration and Costs, after the payment the Client will receive into the e-billing application tax documents confirming the realization of the payment.

7. The Client shall immediately notify DHL of all changes that may affect the delivery of electronic invoices pursuant to this Contract.
8. The Contracting parties have agreed that if the Client withdraws its consent with sending the invoices in an electronic form granted to DHL, DHL may charge a fee to it in accordance with the DHL's actual Price list of services and fees for each issuance and sending of an invoice in a paper form.
9. The Client may assign any of its claims to a third person only with a prior written consent of DHL. DHL may assign any of its claims against the Client to a third person, whereby the Client hereby grants an explicit consent to it.
10. The Client may set-off any of its claims against any of the claims of DHL only with a prior written consent of DHL. DHL may set-off any of its claims against the Client, whereby the Client hereby grants an explicit consent to it.

Article VII **Retention right, liabilities, sanctions**

1. To the maximum extent permissible under the applicable laws and under any circumstances DHL has a right of retention of any and all transferred and cleared consignments (goods) of the Client that are possessed by DHL, regardless of a legal title of such a disposition. DHL may exercise the retention right until the Client has complied with all its due payment obligations to DHL. Regardless of any other arrangements of the Contracting parties in any agreements concluded between them, in the case of the exercise of the DHL's retention right, the Client shall bear a risk of damage to the retained things to the maximum extent permissible under the applicable laws. DHL shall not be liable for damage to the retained consignments (goods) to the maximum extent permissible by the mandatory provisions of the applicable laws.
2. To avoid any doubts and with regard to the fact that the representation of the Client always takes place on its account, the Client shall be always obliged to make the payment of a customs debt, custom arrears, antidumping duty, taxes, fees, sanctions and any other payments in full in any relation to the customs clearance or related administrative proceedings, regardless of the time and reason of their imposition and regardless of whether the obligation concerned is addressed to DHL as a representative, whether DHL is, pursuant to the Customs laws, the Client's co-debtor (including a joint and several debtor), guarantor etc. and regardless of any other legal circumstances. At the same time, the Client's payment obligation pursuant to this Article of the Contract may not under any circumstances be considered as damage on the Client's part or as any other harm made to the Client.
3. If, as a result of a breach of this Contract or as a result of any act or omission by the Client, DHL breaches any statutory or contractual obligation relating to the DHL's obligations and, as a result, DHL incurs damage or other harm or DHL is obliged to pay costs and expenses that it otherwise would not have been obliged to pay (in particular, but not exclusively, for example if an obligation to pay contractual or statutory fines or sanctions and/or damage or other harm caused to a third person has arisen), the Client undertakes to pay to DHL all costs and expenses related to this breach, sanctions and/or liability for damage, other harm or costs and expenses (including purposefully incurred costs for legal aid), which DHL otherwise would not have been obliged to pay, no later than 3 days after the day of delivery of the DHL's invoice to the Client.
4. DHL may reject to fulfil its obligations pursuant to this Contract, if the Client is in delay with the fulfilment of any of its obligations.
5. DHL shall not be liable for:



- a) delayed submission of a customs declaration to the competent customs authority, provided that the Client has not submitted duly and on time all necessary materials and documents in accordance with this Contract required for the preparation and issuance of the customs declaration;
- b) inconsistencies between the transferred goods declared in accompanying documents and goods actually transferred;
- c) inconsistency between the marking of the transferred (imported or exported) goods and goods declared in documents and materials provided by the Client;
- d) defects or delays in the customs clearance caused by stating incorrect, untrue or incomplete information in documents, materials and information provided by the Client;
- e) differences in the amount of the determined customs debt for the benefit or to the detriment of the Client, caused by stating incorrect, untrue or incomplete information in documents, materials and information provided by the Client;
- f) failure to observe time limits or any incorrect and/or illegal actions by customs authorities or any public authorities; and
- g) increased costs and expenses of the Client that the Client may incur in the case the competent customs authority requires that a customs or subsequent control be made pursuant to the Customs laws.

Article VIII **Duration of the Contract, amendments and notice period**

1. This Contract has been concluded for an indefinite period, starting from the day of signing of this Contract.
2. The Contract may be amended only in the form of written numbered addendums executed in two counterparts signed by both Contracting parties.
3. The Contract may be terminated in writing by any of the Contracting parties even without giving any grounds. The notice period shall be 1 month and shall start running on the first day of a month following the delivery of the notice to the other Contracting party. Regardless of the above mentioned, this Contract shall expire no sooner than upon the valid termination of all customs clearance procedures commenced during the term of this Contract and administrative proceedings related to it and, concurrently, upon the fulfilment of all obligations of the Client vis-à-vis DHL and, concurrently, upon the fulfilment of all public law obligations and their subsequent settlement between the Contracting parties (i.e. by their payment to DHL made by the Client); however, after the delivery of the notice of termination of this Contract, DHL may not accept any new consignments of the Client for the purpose of providing services in connection with the customs clearance.

Article IX **Confidentiality**

1. All obtained data and information – commercial, technical or other – concerning the other party shall be confidential and form part of the business secret and under any circumstances, even after the expiry of this Contract, may not be provided to another person without the consent of the party concerned.
2. The Client declares that it has an exclusive access to the email addresses indicated in the Contract. DHL shall not be liable for damage caused as a result of leakage of data and information from the email account associated with the Client's email address or as a result of leakage of data from the DHL's internet application.
3. DHL shall not be liable for damage to data or for incomplete data if the damage or incompleteness of data have been caused by a breakdown on the communication route when delivering the electronic invoice through the Internet. DHL shall not be liable for damage caused as a result of a bad connection of the Client to the Internet due to breakdowns that occurred on the



communication route to the Client or due to any other inability of the Client to connect to or access the Internet.

Article X

Delivery of documents

1. The Contracting parties have agreed that electronic communication as well as acts associated with legal consequences foreseen by this Contract shall be deemed duly made in an electronic form also when made by way of electronic communication to the email addresses indicated in the heading of this Contract, unless this Contract explicitly requires a written form for the act. This electronic communication shall be deemed delivered on a day of receipt of the electronic notification about the delivery of the email message to the email address indicated in the heading of this Contract. A special regime of electronic delivery of invoices and tax documents by the e-billing service according to Article VI of this Contract shall not be hereby affected.
2. The Client declares that it has access to the email address indicated in the heading of this Contract and it will have access to it also during the whole term of this Contract.
3. Documents shall be delivered to the address of the registered office of the Contracting party indicated in the heading of this Contract, unless the Contracting parties agree otherwise. The Contracting party whose registered office has been changed must immediately notify the other Contracting party thereof in writing.
4. A document shall be deemed delivered on a day of the delivery to the addressee, i.e. by a postal company in a way demonstrating the delivery to the address pursuant to paragraph 1 of this Article of the Contract, by personal delivery to the respective Contracting party or on a day on which the document has been returned to the Contracting party that sent it, marked as undelivered or undeliverable. The day of the delivery of the document shall be deemed a day on which the Contracting party that is the addressee rejects to accept the delivered document.

Article IX

Final provisions

1. The Contracting parties shall immediately notify each other in writing of any changes to data required for the customs clearance or administrative proceedings as well as to the identification data of the Contracting parties that occur after the conclusion of this Contract (in particular a change of the companies' business names, a change of a registered office or place of business, a change of VAT ID, a change of a statutory body, commencement of insolvency or restructuring proceedings etc.). If any of the Contracting parties fails to comply with this obligation, it shall be liable vis-à-vis the other Contracting party for damage incurred as a result of this failure.
2. Any changes of this Contract must be made in the form of a written addendum in a paper form under the sanction of invalidity and they must be approved by both Contracting parties. This applies to the same extent also to the annulment of the requirement for the written form.
3. This Contract has been executed in two (2) counterparts in Slovak language, of which each Contracting party shall receive one (1) counterpart. The Slovak language version of this Contract shall always prevail regardless of any translated version of the Contact.
4. The Contract becomes valid and effective on the day of its signing by both Contracting parties and it fully replaces any and all previous written, electronic and oral arrangements relating to the subject-matter of this Contract.
5. Legal relations not regulated by this Contract shall be governed by the Slovak law, in particular by the respective provisions of the Commercial code, Customs laws and tax laws valid in the Slovak Republic.
6. The Contracting parties have explicitly agreed on the exclusion of the following non-mandatory provisions of the Commercial code: § 578(2) second sentence, § 587(2), § 590.



7. If there is any dispute between the Contracting parties arising from this Contract or in connection with it that has not been resolved by mutual agreement between the Contracting parties, then such a dispute shall be submitted for resolution to the competent courts of the Slovak Republic.
8. Annexes, whether agreed in writing or electronically, form an integral part of this Contract, whereby this Contract has the following annexes:
 - a) Annex 1: Authorization granted to DHL Express
9. The Contracting parties declare that they have read this Contract before its signing, that this Contract has been concluded on the basis of their free and earnest will and they also declare that this Contract has not been concluded in distress under clearly disadvantageous conditions, and in witness thereof they hereunto set their hands.

In ,on

DHL:

Client:

DHL Express (Slovakia), spol. s r.o.
Ing. Milan Olejár, Customs Manager