

Terms and Conditions for the provision of Priority Customs Clearance Services

In addition to the Carousel Trading Terms (located here: <https://carousel.eu/customer-terms-of-business/>), these Terms & Conditions shall also apply for all Priority Customs Clearance Services provided by Carousel Logistics. By engaging Carousel for any such services, the Client acknowledges and agrees to be bound by these Terms, and the Carousel Trading Terms, in their entirety.

In the event of any inconsistency or contradiction between these Terms & Conditions and the Carousel Trading Terms, the provisions of the Carousel Trading Terms shall prevail, unless expressly agreed otherwise in writing by both parties.

1. Scope and Validity

1.1 These terms govern all customs brokerage, clearance, import/export transit, and compliance services provided by Carousel Logistics (“Carousel”) to the Client, replacing any prior customs agreements. Any client or third-party terms are expressly excluded.

1.2 A contractual relationship is established by the Client signing a customs authorisation (including via email), and accepted by Carousel through order confirmation or execution of services without alteration.

2. Services Provided

Carousel acts as a direct customs representative pursuant to Article 18 (1) of the Union Customs Code (UCC), i.e., in the name and for the account of the client. For this purpose, the client grants Carousel the appropriate customs authorisation.

- 2.1 Carousel provides the following customs services:
 - 2.1.1 Filing customs declarations for the release of goods for free circulation under customs and tax law and for placing them under export procedures;
 - 2.1.2 Filing customs declarations for placing goods under the NCTS transit procedure;
 - 2.1.3 Filing customs declarations for placing goods under special customs procedures after prior consultation with Carousel;
 - 2.1.4 Organisation and processing of activities related to the relevant customs procedure (e.g., conducting official controls and inspection of goods);
 - 2.1.5 Correction of customs declarations;
 - 2.1.6 Processing, applying for, and receiving subsequent assessments, refunds, and remissions;
 - 2.1.7 Completion of customs formalities for the return of goods;
 - 2.1.8 Destruction of goods under customs supervision;

2.2 Carousel provides the above-mentioned services in accordance with the statutory provisions. If Carousel believes that a client's instruction violates legal provisions or that proper customs clearance is not possible with the client's information, Carousel is entitled to refuse execution of the order. This also applies if Carousel has already confirmed the order. In these cases, Carousel will immediately inform the client of the non-execution and the reasons for it. Carousel will await the client's further decision. The client is obligated to obtain the necessary documents and information.

3. Client & Carousel Cooperation

3.1 The Client shall provide Carousel, without request, in a timely manner with all data and documents required for customs clearance, including the customs tariff numbers to be used. This includes, in particular, import and export permits, import licenses, valid proof of origin, and existing or subsequently issued binding customs tariff information issued to the Client. Furthermore, the Client undertakes to inform Carousel in a timely manner if a binding customs tariff information expires.

If no customs tariff number is available at the time of customs declaration, Carousel is entitled, but not obligated, to independently determine the customs tariff number based on the available information.

3.2 The Client is obligated to provide Carousel, upon request, with the relevant information on the goods to be cleared in a timely manner. This includes, in particular, all data for customs valuation, the requirements for special handling of the goods, and other transport-related information that influences the customs services to be provided by Carousel.

3.3 The Client is obligated to provide Carousel with any documents required for submission to the customs authorities promptly upon request and within the deadlines set by the customs authorities.

3.4 The Client guarantees the completeness and accuracy of the information provided in the order as well as the authenticity of all documents. Carousel is not obligated to verify the information and documents for completeness, accuracy, or authenticity.

3.5 If there is any doubt as to whether the information and documents are correct or whether they are sufficient for customs clearance, Carousel will inform the Client. Carousel will await the Client's further decision.

3.6 The Client will check and confirm that there are no existing prohibitions or restrictions that prevent the import.

3.7 The Client will check and confirm that there are no foreign trade law or other prohibitions or restrictions that prevent the export (e.g., in the form of licensing requirements). In particular, the Client confirms that the export is in compliance with embargoes and other export control regulations under EU law, that the export is in compliance with the requirements of the Foreign Trade Acts and the Foreign Trade Ordinance, and that no other legal export restrictions exist (e.g., pharmaceutical law).

3.7.1 If Carousel determines that there are prohibitions or restrictions that prevent the import or export, Carousel must inform the Client immediately. Carousel must await the Client's further decision.

3.7.2 Carousel reserves the right to check whether goods or persons involved in the delivery process are on a sanctions list.

3.8 The Client is obligated to check the requirements for customs clearance at a reduced duty rate. Carousel is not obliged to inform the Client of this. The obligation to inform themselves

about any customs exemptions or preferential treatment and the relevant documents rests solely with the Client.

3.9 The correction of a submitted customs declaration will be made after prior written consultation with the Client.

3.10 If delays in customs clearance are expected or have occurred, Carousel must notify the Client in writing of the reasons and the expected duration of the delay. In particular, Carousel must notify the Client immediately if it is prevented from providing timely service due to cooperation or assistance required by the Client.

3.11 The Client undertakes to inform Carousel of any existing customs authorisations, including authorisation numbers, as well as their scope and any conditions. The Client shall provide Carousel with a copy of the authorisation. Should any changes to customs authorisations occur, the Client must notify Carousel immediately.

3.12 Carousel undertakes to provide the Client with copies of all customs, trade, and transport documents after the order has been completed. Formal and informal proof of preference and certificates of origin (official documents) must be sent to the Client in original form.

3.13 Carousel must forward documents from customs or other national authorities in the form of notices, inquiries, or other letters to the Client. These documents include, in particular, import duty notices and exit notes following the completion of an export procedure. The Client is obligated to review statutory and regulatory deadlines and monitor compliance with them.

3.14 The Client undertakes to properly retain all customs, commercial, and transport documents, such as commercial invoices, any previous pro forma invoices, freight invoices, license invoices, tax assessments, and tax change notices, within the legally prescribed time limits.

3.15 If the client is not itself the importer or exporter, the client represents that it is acting on behalf of the importer or exporter and is authorised to grant sub-authorisation to Carousel. The client undertakes to provide Carousel with the appropriate authorisation.

3.16 The Client is responsible for the timely and proper presentation of the goods placed under the customs transit procedure. The client also ensures that the following instructions are communicated to all other participating hauliers:

- 3.16.1 The client ensures that the goods are handed over and accepted only with the corresponding NCTS control printout (transit accompanying document) and that any customs seals (package or vehicle seals) listed in the shipping document are properly affixed. The shipping accompanying document must always be kept with the goods.
- 3.16.2 The delivery note, which is handed over by the client to the responsible carrier, must state that the goods are duty-unpaid/under bond.
- 3.16.3 In addition, the MRN (Movement Reference Number) of the transit accompanying document must be shown on the delivery note.

- 3.16.4 The transport must be carried out using the route and border crossing points specified in the transit accompanying document. A change to the transport route is only permitted with the express consent of the principal, Carousel.
- 3.16.5 If the shipment is transferred to another carrier during transport, the carrier is obliged to hand over all necessary documents and inform the carrier of the obligations arising from the transit procedure.
- 3.16.6 The transfer of goods under NCTS to another vehicle, as well as their unloading, may only take place under customs supervision.
- 3.16.7 In the event of damage to the shipment or breach of the customs seal, the nearest customs office must be notified and the incident reported to the nearest police station. The Client is obligated to immediately inform Carousel of any irregularities that deviate from the normal transport process or prevent the presentation of the goods at the specified customs office of destination by sending an email to the responsible clerk.
- 3.16.8 The Client is liable to Carousel for damages resulting from non-compliance with these notification obligations, without prejudice to the obligations under these Terms and Conditions.
- 3.16.9 The Client shall bear the costs and tax disadvantages caused by non-presentation or non-customs clearance, by loss, theft, fraud, or the discovery of Aliud goods in the transit procedure, or by other irregularities resulting from a breach of the Client's cooperation obligations set out in this Section 6.
- 3.16.10 Carousel does not guarantee the permanent availability of a blanket transit guarantee for the processing of NCTS transit procedures.

4. Trade Restrictions, Sanctions & Compliance

4.1 Carousel will comply with all applicable international trade laws, including sanctions, embargoes, and export-control regulations.

4.2 The Client is responsible for its own due diligence regarding such trade restrictions. Carousel shall not provide sanctions-related advisory or clearance services.

4.3 The Client indemnifies Carousel, its staff and agents fully for losses resulting from Client breaches, inaccurate declarations or violations of trade restrictions.

4.4 Carousel may refuse to act if doing so would risk legal or regulatory breach. If refused, the Client must collect goods and indemnify Carousel for associated losses.

5. Fees, Payment & Disbursements

5.1 Services are billed per order in the applicable national currency, plus VAT.

5.2 Payment is due in advance unless otherwise agreed by Carousel and the Client in writing.

5.3 Late payments incur deferred payment interest at the rate set out in the Client Agreement.

5.4 The Client also reimburses Carousel for fines, penalties, standstill or waiting charges, storage fees, legal costs, or other expenses caused by Client non-compliance.

5.5 If deferral accounts are used for customs duties or VAT, the Client must repay amounts advanced plus a disbursement fee in accordance with the Service Charges.

5.6 Invoice disputes must be submitted in writing within 10 days of invoice receipt; otherwise, the invoice is deemed accurate. Disputed amounts remain payable until official adjustments are issued.

6. Security Rights

6.1 Carousel may retain any documents received until all payments due are settled.

6.2 The Client grants Carousel a **lien** on shipments to secure all outstanding claims.

7. Interpretation

The following definitions and rules of interpretation apply in the Contract:

7.1 Priority Customs Brokerage – services provided to the Client by Carousel relating to import and export customs clearance.

7.2 Embargoes - Embargoes are a specific type of economic measure which prohibit, restrict or control exports such as arms, equipment, or training with a targeted country or group.

7.3 Sanctions - Sanctions are a broad range of economic measures that can include various penalties, such as diplomatic measures, asset freezes, and restrictions on trade and investment.