

# **Polska Izba Spedycji i Logistyki**

Polish International Freight Forwarders Association



## **Ogólne Warunki Działalności Agencji Celnych 2025**

## **General Conditions of Customs Agency Operations 2025**

Gdynia 2025

# GENERAL CONDITIONS OF CUSTOMS AGENCY OPERATIONS 2025

## General provisions

### § 1

#### Glossary of terms

1. **GCCAO 2025** – General Conditions of Customs Agency Operations 2025.
2. **Authorisation** – power of attorney for the Customs Agency to represent the grantor thereof as their customs representative before customs authorities.
3. **Customs Agency** – an entrepreneur undertaking to perform, for remuneration and at the request of the Ordering Party, customs services within the scope defined in the Contract concluded with the Ordering Party.
4. **Ordering Party** – a legal entity or an organisational unit which is not a legal entity but has legal capacity granted by law, or a natural person, including persons not engaged in business activity, who enters into a Contract, and for whose benefit services are rendered by the Customs Agency.
5. **Contract** – a contract concluded between the Customs Agency and the Ordering Party, concerning rendition of customs services defined therein, including contracts concluded based on an offer submitted by the Customs Agency or on the Authorisation (provided that it relates to the conditions of cooperation).
6. **Customs Procedure** – one of the procedures mentioned in the Union Customs Code or in the applicable Customs Regulations.
7. **Customs and Tax Receivables** – customs duties, taxes, and any other public charges due on the goods in accordance with the law, payable to the Customs and Tax Authorities.
8. **Union Customs Code** – Regulation of the European Parliament and of the Council (EU) No. 952/2013, of the 9<sup>th</sup> October 2013 (Official Journal L 269 of the 10<sup>th</sup> October 2013) with subsequent amendments, establishing a set of rules and procedures applicable to the goods entering or leaving the customs territory of the European Union.
9. **Customs Regulations** – provisions of law, including international, EU, and national laws, as well as instructions and guidelines published by the Ministry of Finance and its subordinate authorities, whose scope covers international trade in goods.
10. **Customs and Tax Authorities** – government administration bodies, including border authorities, responsible for detecting and combating irregularities which may pose a threat to the financial security of the state. Their tasks include ensuring the protection and security of the European Union's customs territory, ensuring compliance with laws regarding the import

and export of goods within this area, and fulfilling obligations specified in separate regulations, particularly in relation to excise tax and gambling tax.

11. **Customs Debt** – an obligation imposed on a specific person or entity, to pay the appropriate amount of import or export duties applicable to certain goods under the binding provisions of customs law. This includes, among other things, all liabilities arising from placement of the goods under a specific Customs Procedure.

12. **Force Majeure** – an extraordinary event beyond the control of either party, which was unforeseeable or unavoidable, and which occurred or whose consequences became apparent after conclusion of the Contract. For the purposes of these GCCAO 2025, a force majeure event shall include, in particular (whether occurring individually or collectively): floods, hurricanes or other natural disasters, as well as weather anomalies, terrorist attacks, cyberattacks, epidemics, actions or omissions of governmental authorities (including any acts of state authorities which may affect the Customs Agency's ability to perform the Contract), and acts of war, to the extent in which the above-mentioned circumstances affect the performance of the Contract.

13. **Document Form** – a form of legal action which requires a declaration of will to be made in the form of a document, in a way which allows for identification of the person making the declaration, also with the use of information carriers or electronic communication means, particularly email messages, text messages, or other methods using an instant messenger.

## **§ 2**

### **Subject of regulations**

1. These GCCAO 2025 may be applied to relationships between a Customs Agency and its Ordering Party only in the situation where at least one of them is a member of the Polish International Freight Forwarders Association, and provided that the conditions in question are effectively incorporated into the Contract concluded by the parties.

2. The GCCAO 2025 are applied in their entirety to the legal relationship between the parties, within the scope regulated therein, subject to the priority of different conditions specified in the Contract concluded between the Customs Agency and the Ordering Party.

3. The Customs Agency renders services based on and in compliance with binding provisions of law applicable to a given Customs Procedure or action. The Ordering Party's instructions which are contrary to provisions of law shall not be binding for the Customs Agency. Furthermore, failure to comply with them, on the part of the Customs Agency, shall not, in any case, constitute the basis for holding the Customs Agency liable in any way towards the Ordering Party, including contractual or tort liability.

### **§ 3**

#### **Scope of services rendered by Customs Agency**

1. The scope of services rendered by the Customs Agency and conditions for rendition thereof are specified in detail in the Contract concluded by the parties.
2. The scope of services agreed upon by the parties may not be interpreted broadly by the Ordering Party. Moreover, the mere fact of granting to the Customs Agency the Authorisation to act as a representative as understood by the provisions of the customs law does not obligate the Customs Agency to perform any actions for the grantor of the Authorisation, unless otherwise stipulated in contractual agreements between the parties.
3. Depending on the contents of the Contract concluded between the parties, the Customs Agency may render services such as the following:
  - a) preparation of a customs declaration in the procedure of release for free circulation, special procedures, or in export procedure;
  - b) preparation of an entry summary declaration;
  - c) preparation of a declaration for temporary storage;
  - d) organisation of examination of the goods subject to control by border authorities;
  - e) performance of other activities connected with customs clearance, in accordance with the concluded Contract;
  - f) other services, depending on the contents of the Contract concluded by the parties.
4. The Customs Agency renders services based on documents and information submitted by the Ordering Party, binding provisions of law, and within the scope of the Contract concluded with the Ordering Party.
5. Any statements made by the Ordering Party including, in particular, orders or additional contractual conditions, submitted by the Ordering Party to the Customs Agency in any form in connection with the Customs Agency's offer, apply to the relationship between the Customs Agency and the Ordering party solely to the extent in which these statements are compliant with the offer made by the Customs Agency. Within the remaining scope, exceeding the contents of the offer or of the concluded contract, such statements shall apply only after prior approval of the Customs Agency, given in writing or in the Document Form, under pain of nullity. Lack of an immediate response from the Customs Agency, as well as commencement of service rendition, shall not be considered as acceptance of the Ordering Party's offer contained in these statements, even if the parties remain in permanent economic relations.
6. The Customs Agency may undertake cooperation with the Ordering Party or perform a certain service, in particular a service connected with a deferred deadline for payment, with providing security or with joint and several liability of the Customs Agency, following positive assessment of credibility of the Ordering Party and of the person obliged to pay the Customs

and Tax Receivables, which includes financial obligations towards the Customs and Tax Authorities due in connection with the services to be rendered by the Customs Agency. The assessment is based on documents provided to the Customs Agency, such as, in particular:

- a) reports on revenues, costs and financial results for the last year or quarter, signed by a person authorised to represent the Ordering Party pursuant to applicable legal provisions, or financial statements for the last financial year, signed by a person authorised to represent the Ordering Party;
- b) current bank reference;
- c) current certificate from the Tax Office, confirming absence of arrears in payment of individual taxes which constitute state budget revenue;
- d) current certificate concerning lack of arrears in payment of due social security contributions and other amounts payable to the Social Insurance Fund (ZUS).

The documents listed in pp. b)-d) may not be issued earlier than 3 months prior to commencement of cooperation with the Ordering Party or commencement of rendition of a given service by the Customs Agency, unless the Customs Agency specifies a different deadline for the issuance thereof.

## **§ 4**

### **Rules for concluding contracts**

1. The Customs Agency renders services based on the Contract, as well as on the Authorisation to act as understood by the provision of Customs Law, provided that such Authorisation is required in a given procedure by binding provisions of law.
2. In the situation where a Contract is concluded based on an offer made by the Customs Agency, the offer made by the Customs Agency covers only the activities which are listed therein. Fees for the services mentioned in the offer are valid only during the validity period of the offer, unless otherwise stated in the offer.
3. The Customs Agency shall not be liable for failure to perform or for inappropriate performance of services which were requested from the Customs Agency orally, unless such a request is confirmed by the Customs Agency, without delay, in writing or in the Document Form under pain of nullity, by indicating, in particular, the type of service being confirmed and the amount of remuneration due to the Customs Agency.
4. The Contract concluded between the Customs Agency and the Ordering Party includes only the remuneration, costs and expenses which are connected with uninterrupted rendition of services covered by the Contract.

5. In the Customs Agency receives, from the Ordering Party with whom it remains in permanent economic relations, an offer (including a counter-offer mentioned in art. 68 of the Civil Code) to conclude a Contract within its business activity, lack of immediate response to the offer on the part of the Customs Agency shall not be tantamount to the acceptance thereof.

6. Performance of a given service is dependent, in particular, on submitting the Authorisation to the Customs Agency, by the deadline stipulated in the Contract; and if such a deadline is not stipulated in the Contract, by the deadline allowing for effective presentation of the Authorisation to the customs authorities and for its registration by these authorities. The Authorisation shall also be granted in the form and with contents required by applicable provisions of law, and in compliance with the Customs Agency's requirements. The document containing the Authorisation may also contain provisions governing the principles of cooperation between the parties, including the scope of their respective liability.

## **§ 5**

### **Rules for rendition of services by Customs Agency**

1. The Customs Agency undertakes the obligation to render, for the benefit of the Ordering Party, services established in the Contract, including the Contract concluded as a result of an offer and based on the provisions of binding law, within the scope covered by the Authorisation granted to and accepted by the Customs Agency.

2. When submitting an offer to conclude a Contract within a given scope, the Customs Agency declares that it is in possession of all the necessary authorisations to render services indicated in the offer, and that it undertakes the obligation to render these services taking into consideration professional nature of its business activities.

## **§ 6**

### **Rights and obligations of Parties**

1. The parties hereby undertake the obligation to cooperate in rendition of services by informing each other about any significant events which have or may have an impact on the execution of services rendered by the Customs Agency, in particular by: establishing the flow of source documents between the parties, providing information and documents required by law or by the Contract in the appropriate form and within a time frame allowing the Customs Agency to prepare customs documentation, as well as cooperating in matters which require supplementation of information or documents.

2. The Ordering Party is obliged to provide the Customs Agency with all the necessary information and documents required for appropriate execution of services, in the proper form

and sufficiently in advance, in order to allow for due rendition of services by the Customs Agency.

3. In the situation where a third party provides, on behalf of the Ordering Party, the documents and information mentioned above in p. 2, the Ordering Party shall bear full liability towards the Customs Agency for any actions and omissions of that third party, as well as for their own actions, even if they are not at fault in the choice, and if they entrusted the performance of the actions in question to a person, company or enterprise which, within the scope of their professional activities, specialise in performing such actions.

4. The Customs Agency shall be obliged to:

a) render with due diligence the services covered by the Contract concluded between the Customs Agency and the Ordering Party;

b) submit customs declarations, as well as, in case such arrangements are made, place the goods under another Customs Procedure – based on documents and information provided by the Ordering Party or by a third party acting on behalf of the Ordering Party, and within the scope defined by the Contract.

5. The Ordering Party shall be obliged, in particular, to:

a) provide the Customs Agency with information and documents by the specified deadline or, if the parties have not established such a deadline, within the time frame allowing for appropriate performance of services;

b) ensure that the rendition of services, in their entirety or in part, shall not expose the Customs Agency to violation of any provisions of law;

c) provide the Customs Agency with complete, accurate, reliable, authentic and factually correct information and documents necessary for rendition of services;

d) provide correct, complete and unambiguous statements regarding the name and description of the goods and, in case of submitting documents (including invoices) or information in a language other than the Polish language, to provide the Customs Agency, at any request, with reliable and accurate translation thereof into the Polish language;

e) provide the Customs Agency with the obtained current Binding Tariff Information (BTI) or Binding Rate Information (BRI), as well as any other binding information;

f) inform the Customs Agency about any costs and circumstances necessary for correct assessment of customs value of the goods covered by declarations, which includes the situation where doubts arise as to the customs tariff code;

g) fulfil and comply with all the conditions prescribed for in the binding provisions of law, in order to place the goods under the requested Customs Procedure, and those resulting from applicable provisions of binding law or permits concerning the procedure in question;

h) settle the amounts resulting from the Customs Debt and other Customs and Tax Receivables, or to provide appropriate security for them as a condition for release of the goods;

- i) return to the Customs Agency the funds secured or provided by the Customs Agency for covering the Customs and Tax Receivables;
- j) inform the Customs Agency about the possibility of losing financial liquidity, which may result in significant deterioration of financial situation or in insolvency of the Ordering Party, as well as about any ongoing proceedings against the Ordering Party, concerning Customs and Tax Receivables, and social security contributions;
- k) fulfil the remaining obligations arising from the Contract and from the generally applicable provisions of law.

6. When commissioning the Customs Agency to render a specific service, the Ordering Party guarantees, irrevocably and unconditionally, that the execution of this service by the Customs Agency does not result and shall not result in future, directly or indirectly, in violation of any provisions of applicable national law or international law concerning restrictive measures (sanctions) imposed on individual countries, persons or specific goods. In the event that the above is found to be inconsistent with the factual situation, the Customs Agency is entitled to terminate the Contract with immediate effect, in the Document Form or in writing, at the discretion of the Customs Agency. The Ordering Party shall not be entitled to claim compensation for damage on this basis.

## **§ 7**

### **Rules for settlements between Parties**

1. The Customs Agency is entitled to remuneration from the Ordering Party, in accordance with the concluded Contract, which includes the offer or the price list. Additional remuneration is due to the Customs Agency for performance of additional actions, not stipulated in the Contract, in particular such actions, the necessity of whose performance could not be foreseen at the time when the Contract was concluded. Moreover, the Customs Agency is entitled to reimbursement of costs or expenses incurred in connection with rendition of services in compliance with the principles stipulated in the Contract and in the GCCAO 2025.
2. The remuneration mentioned in p. 1 above, as well as all the fees, costs and expenses, in particular fees due to control services, transshipment or handling costs, costs of organising customs inspections, sampling costs, as well as any other expenses incurred in relation to the customs authorities or otherwise, which the Customs Agency or a Customs Agent is charged with in connection with the provision of services, shall be paid by the Ordering Party at the first request made by the Customs Agency, without delay, but no later than within 7 days from the date of receiving the request in the Document Form.
3. Irrespective of the provisions of p. 2 above, at the first request made by the Customs Agency, the Ordering Party shall be obliged, at the Customs Agency's discretion, to either pay,



without delay, the remuneration, costs and expenses mentioned in p. 2, including advance payments, or to exempt the Customs Agency from their liability in full by paying the above-mentioned amounts due directly into the account of an authorised entity or authority.

4. If the Ordering Party indicates a third party as the payer of invoices or other accountancy documents, e. g. notes on Customs and Tax Receivables, issued by the Customs Agency, the Ordering Party shall not be released from their obligation to pay, for the benefit of the Customs Agency, the remuneration, costs or expenses mentioned above in p. 2.

## **§ 8**

### **Rules for payment of Customs and Tax Receivables**

1. The manner and form of paying the Customs and Tax Receivables shall be determined by the parties in the Contract, based on the specific nature of a given Customs Procedure covering the goods.

2. The Customs Agency may condition the security or payment, on behalf of the Ordering Party, of the Customs and Tax Receivables on prepayment of these Customs and Tax Receivables in full, or on provision, by the Ordering Party, of another form of security for the benefit of the Customs Agency, subject to prior approval of such a form of security by the Customs Agency.

3. In case the Contract does not include provisions concerning payment of the Customs and Tax Receivables, the Ordering Party shall be obliged to pre-payment of the Customs and Tax Receivables in the manner and form indicated by the Customs Agency.

4. In the situation where the Customs and Tax Receivables are not paid on time, the Customs Agency may withhold the provision of services or terminate the Contract in whole or in part, without being liable for any damage suffered by the Ordering Party or by third parties for whose benefit the service was to be provided.

5. The Ordering Party shall be liable towards the Customs Agency for payment or reimbursement, for its benefit, of the Customs and Tax Receivables even in the situation where a third party is the importer or an authorised entity under a different Customs Procedure. Indication, in any accountancy document, of any third party as the payer shall not release the Ordering Party from their liability towards the Customs Agency for payment of the Customs and Tax Receivables and for the damage incurred by the Customs Agency, in particular if the third party fails to make the due payments by the required deadline.

6. In the situation where the parties agree that the Customs Agency is to advance or secure the Customs and Tax Receivables, the Ordering Party shall be obliged to pay a commission in the amount specified by the Customs Agency.

## **§ 9**

### **Security**

1. The Customs Agency, both before and during rendition of given services, may condition their execution on the security provided by the Ordering Party, including, in particular, that to secure the remuneration due to the Customs Agency, the Customs and Tax Receivables, coverage of damage incurred by the Customs Agency, or other amounts due which are or shall be payable to it in the future. The type, conditions, and deadline for providing such a security shall be determined by the Customs Agency, and the Ordering Party shall present it by the deadline specified by the Customs Agency. Such securities may include, in particular:

a) a blank promissory note to order, together with a promissory note declaration – in compliance with the template provided by the Customs Agency – which shall be endorsed by members of the management board in person, or by partners, shareholders, or stockholders of the Ordering Party;

b) a statement on submission to enforcement proceedings in the form of a notarial deed under art. 777 § 1 p. 4 of the Code of Civil Procedure, i. e. a notarial deed in which the debtor submits to enforcement proceedings, and which covers the obligation to pay an amount of money or to deliver the goods specified by type, whose quantity is determined in the deed, or to deliver an individually specified item, when the deed indicates the deadline for performance of the obligation or the event upon which this performance is conditioned; or under art. 777 § 1 p. 5 of the Code of Civil Procedure, i. e. a notarial deed in which the debtor submits to enforcement proceedings, and which covers the obligation to make a payment in the amount directly specified in the deed or designated by means of an indexation clause, when the deed specifies an event on which the performance of the obligation is conditioned, as well as the deadline by which the creditor may apply for the enforcement clause to be attached to the deed under the Code of Civil Procedure;

c) payment of a cash deposit into the Customs Agency's bank account, in the amount indicated by the Customs Agency;

d) a bank or insurance guarantee, unconditional, irrevocable and payable at first request, whose contents require prior approval given by the Customs Agency in writing or in the Document Form.

2. The Ordering Party undertakes the obligation to maintain the security provided for the benefit of the Customs Agency throughout the period of rendering services by the Customs Agency, as well as until expiration of the limitation period for claims arising from the concluded Contract and the expiration of the limitation period for customs and/or tax obligations, which may have arisen in connection with the services performed by the Customs Agency.

3. If the securities mentioned above in pp. 1 c) or d) have been established, and the Customs Agency has used such a security, in compliance with the Contract, the Ordering Party shall be obliged to supplement the amount of this security to the originally specified nominal amount thereof.

4. The Customs Agency, at any time, at its own discretion and based on the assessment of the Ordering Party's financial situation, may request that the security is increased or supplemented.

## **§ 10**

### **Rules for liability of Parties**

1. The Customs Agency undertakes the obligation to render, for the benefit of the Ordering Party, services specified in the Contract.

2. The Customs Agency is entitled to refuse to perform the services, in their entirety or in part (which includes making the customs declaration) and, as a result, to suspend execution of the order or terminate the accepted order in whole or in part, with immediate effect, in particular in the situation where the Ordering Party fails to perform or improperly performs any of their obligations arising from the Contract (which also includes the Ordering Party's obligations specified in the GCCAO 2025). In such a case the Ordering Party is not entitled to pursue any claims against the Customs Agency for non-performance or improper performance of the Contract. This right does not exclude or limit any other rights of the Customs Agency to terminate or withdraw from the Contract in whole or in part, as provided for by generally applicable laws.

3. Liability of the Customs Agency towards the Ordering Party in relation to performance of services is limited to real damage suffered by the Ordering Party (loss), and does not include, for example, lost profits or consequential damage. In any case liability of the Customs Agency may not exceed the amount equal to ten times the remuneration due for the performed services.

4. The Ordering Party is obliged and bears liability for payment, in full, of the Customs and Tax Receivables by deadlines stipulated in the Contract, without the right to pursue claims, including recourse claims, against the Customs Agency with regard to the above, while the Customs Agency shall not be liable in any way towards the Customs and Tax Authorities for payment of the Customs and Tax Receivables. In the situation where the Customs Agency is obliged as a debtor (also as a joint and several debtor) to pay the Customs and Tax Receivables for the benefit of the authorities or other entities, the Ordering Party undertakes the obligation to indemnify the Customs Agency against such liability in full, and to pay, without delay, the amounts due to appropriate authorities or other authorised parties; the Ordering

Party, its insurer or other entities shall not be entitled to pursue any claims against the Customs Agency. In the situation where the Customs Agency pays the due Receivables, the Ordering Party shall be obliged to reimburse to the Customs Agency the Customs and Tax Receivables paid by the latter, at their first request.

5. Liability of the Ordering Party towards the Customs Agency, arising from the necessity to settle the Customs and Tax Receivables and to provide the appropriate Customs and Tax Authorities with proof of the settlement thereof shall not expire despite termination or expiry of the Contract.

6. The Ordering Party bears full liability towards the Customs Agency for performance of obligations resulting from placing the goods under a specific Customs Procedure, including the goods subject to temporary storage, located in a temporary storage warehouse, a recognised place, or in another location designated by the Customs Authorities for the storage of goods.

7. The Customs Agency shall not be liable for the following:

a) damage resulting from violation, by the Ordering Party or due to circumstances on the part of the Ordering Party, of binding provisions of law and provisions of the Contract, which includes these GCCAO 2025;

b) penalties or fines, including liquidated damages imposed on the Ordering Party or a third party due to non-performance or improper performance of the Service by the Customs Agency;

c) refusal to allow a means of transport to continue the journey due to violation of transport regulations;

d) identified discrepancies between factual condition of the goods and their condition defined in the information or documents submitted to the Customs Agency, in particular with regard to (each individually) quantity, weight, price, type of the goods, certificates confirming origin of the goods (including preferential certificates), transport and insurance costs;

e) changes in tariff classification of the goods made by the Customs and Tax Authorities, affecting the amount of the Customs and Tax Receivables, if the tariff classification applied by the Customs Agency was based on documents or information supplied or delivered by the Ordering Party;

f) violation, by the Ordering Party, of generally binding provisions of law including, in particular, intellectual property rights;

g) damage caused by actions or omissions of the Ordering Party or any third parties;

h) damage resulting from supplying or delivering, by the Ordering Party or any third party, untrue, incorrect, incomplete or factually incorrect data, information or documents, based on which the Customs Agency has appeared or shall appear before the Customs and Tax Authorities;

- i) damage other than actual damage (including exclusion of the Customs Agency's liability for lost profits on the part of the Ordering Party or any third parties);
- j) costs connected with storage of goods, containers or other packaging;
- k) failure to perform or inappropriate performance of the Contract. in its entirety or in part, for reasons beyond the control of the Customs Agency, such as, in particular (even if only one of the following occurs); the Force Majeure, halt of a means of transport, failure to comply with the instructions given by the Ordering Party, which are contrary to binding provisions of law;
- l) damage caused by failure to comply with deadlines;
- m) refusal, on the part of specialised services or bodies, including veterinary or phytosanitary ones, to release the goods for free circulation within the Polish customs territory.

8. The Customs Agency is not liable for consequences of additional instructions given by the Ordering Party directly to other parties participating in performance of the Contract.

9. The Customs Agency is not liable for the time of service execution, to the extent in which this time depends on public administration bodies, including the Customs and Tax Authorities or other authorities, or to the extent in which this time depends on any third parties.

10. The Customs Agency is entitled to regulate the customs status of the goods, on their own behalf and for their benefit, in case the goods are abandoned by the Ordering Party or by any other entity which is the owner thereof.

11. Abandonment of the goods shall be understood as the situation where the Ordering Party or any other entity which is the owner of the goods, entitled to dispose of the goods, fails to undertake the necessary actions to deliver the goods to themselves or to another entity which is the recipient of the goods, including failure to provide the necessary instructions or clarifications as to the way of handling the goods.

12. If the goods have been abandoned, the Customs Agency shall call upon the Ordering Party in writing or in the Document Form, with the stipulation that if the goods are not collected or if the Ordering Party, another entity owning the goods, or a person entitled to dispose of the goods, fails to undertake, within the time specified in the summons, the action necessary to release the goods to themselves or to any other entity which is the recipient of the goods, the goods shall be considered abandoned.

#### **Detailed provisions concerning services rendered by Customs Agency, connected with procedure of releasing goods for free circulation**

### **§ 11**

1. The procedure of release for free circulation applies in the case of importing non-EU goods into the customs territory of the European Union.

2. Application of this procedure gives the customs status of EU goods to non-EU goods.
3. The subject of the service consisting in making a customs declaration for the procedure of releasing the goods for free circulation cannot be the goods subject to restrictions imposed by national law or by legislation of the European Union. Both the refusal to accept the service and the refusal to perform it during the term of the Contract due to the restrictions mentioned in the previous sentence shall not constitute the grounds for pursuing any claims against the Customs Agency.

## **§ 12**

1. A customs declaration concerning application of procedure of release for free circulation is made within the scope and on the conditions specified in the Contract concluded between the Ordering Party and the Customs Agency. The Customs Agency is not obliged to undertake any action which could result in violation of binding provisions of law or expose the Agency or its employees to any liability towards the Customs and Tax Authorities.
2. The Ordering Party is obliged to submit to the Customs Agency all the necessary documents and information, also in compliance with the remaining provisions of these GCCAO 2025, necessary for execution of services related to customs declaration of release for free circulation, arising from the provisions of applicable law, guidelines of the Customs and Tax Authorities, as well as summons from the Customs and Tax Authorities. The Customs Agency may require the Ordering Party to meet other requirements. In order for the Customs Agency to prepare the customs declaration, the Ordering Party is obliged to provide the Customs Agency with, in particular:
  - a) an invoice, based on which the value of goods is declared;
  - b) specification of the goods or a list of the goods if the invoice does not serve as specification;
  - c) a permit, authorisation or other documents if they are required in connection with import of the goods;
  - d) documents based on which the tax basis for the goods can be determined, if the invoice or any other document used to establish the customs value of the goods does not contain the necessary data to determine this basis;
  - e) a certificate issued by the producer (CE) or an authorised research centre, containing chemical and raw material composition of the goods (with regard to the goods as a whole and all the elements thereof), as well as the information required by the comments to specific sections of the customs tariff, if such a document is necessary to determine the customs classification of the goods, documents required for the application of preferential tariff arrangements or other measures repealing the legal rules applicable to the declared goods;

- f) documented information concerning all the incurred costs which may affect the assessment of customs value and the basis for taxing the transported goods;
  - g) any other documents if they are required under separate provisions of binding law.
3. The Customs Agency undertakes the obligation to:
- a) exercise due diligence when undertaking actions and performing formalities connected with execution of services related to making customs declarations within the procedure of release for free circulation;
  - b) inform the Ordering Party about factual or legal circumstances connected with the customs declaration made by the Customs Agency, in particular about decisions issued by the Customs and Tax Authorities in relation to this declaration.

### **§ 13**

1. The Ordering Party is obliged to supply the Customs Agency, sufficiently in advance, with all the information, including the information on classification of the goods which are to be released for free circulation, unless the Customs Agency classifies the goods under the Contract, as well as the documents affecting appropriate performance of the Contract. The Customs Agency calculates the customs value of the goods based solely on the documents or information submitted by the Ordering Party, and in accordance with the terms of the Contract concluded with the Ordering Party. The Customs Agency is not obliged to request that the Ordering Party provides clarification or submits additional documents in order to assess the customs value of the goods. Any consequences of failure to provide the information necessary to determine the customs value of the goods, including those related to costs or documents, are borne by the Ordering Party.
2. The Customs Agency may include in the customs declaration reduced rates and rates resulting from preferential origin of the goods only and exclusively in the situation where the Ordering Party submits, prior to making the declaration and during the period of its validity, original copies of documents required by law, indicating the reduced rate or confirming preferential origin of the goods. Application of the preferential origin rate is always done at the Ordering Party's risk.
3. The Ordering Party shall be solely liable for meeting requirements necessary for placing the goods under the appropriate Customs Procedure, which also includes complying with non- tariff barriers, as well as with national and international sanctions.
4. If the Customs Agency fails to make a confirmation in writing or in the Document Form, under pain of nullity, the subject of the service connected with release for free circulation may only be these goods which are not and shall not be considered strategic for national security

or arms as defined by legal regulations concerning the trade of such goods. In the situation where it is determined that the customs declaration shall pertain to the types of goods described above, the Ordering Party may be required to submit to the Customs Agency all the necessary documents, including, in particular, the required permits and declarations, as well as guarantees, prior to or during execution of the service.

5. Liability of the Customs Agency for damage on the part of the Ordering Party, if it is incurred in connection with or as a result of the declaration of release for free circulation of the goods mentioned above in pp. 3 or 4, shall be fully excluded, unless the damage results from intentional fault on the part of the Customs Agency.

#### **§ 14**

1. A customs declaration may be corrected when:
  - a) improper execution or failure to execute a given service, including errors in the customs declaration are attributable solely to the Customs Agency; in such a situation the Customs Agency shall correct the customs declaration under the Authorisation granted to them, within the remuneration paid by the Ordering Party for making the customs declaration;
  - b) in any situation other than that indicated in p. a) above, a customs declaration may be corrected by the Customs Agency under the Authorisation granted to them, for additional remuneration agreed upon by the Customs Agency and the Ordering Party.
2. The above provisions are applicable only to situations where the Customs Agency, at the time when it becomes necessary to correct the declaration, is in possession of an Authorisation granted by the importer.

#### **§ 15**

1. In case the Customs Agency and the Ordering Party agree that the VAT due on the import of goods is to be settled in a tax declaration, based on binding provisions on VAT, the Ordering Party shall be obliged to observe the provisions and terms arising from applicable laws, as well as the principles indicated by the Customs Agency, including the concluded Contract or any additional agreement. Lack of acceptance, on the part of the Customs Agency, given in writing or in the Document Form, under pain of nullity, shall not constitute the grounds for assumption that the Customs Agency agreed to cooperate on customs declarations using the possibility of settling VAT due on the import of goods in a tax declaration.
2. In case the importer uses the option of customs clearance for the release of goods for free circulation, with VAT settled in a monthly declaration, the Ordering Party is obliged to



submit, in a timely manner, up-to-date certificates or declarations on lack of arrears in payment of public-law liabilities to the relevant Customs and Tax Authorities. Furthermore, the Ordering Party is also obliged to provide the Customs Agency with evidence confirming VAT settlement in a tax declaration without delay at any request made by the Customs Agency.

3. The Customs Agency shall not be liable for failure, on the part of the Ordering Party or the importer, to settle the VAT due on the import of goods in a tax declaration.

4. In the event that the Customs Agency is obliged, as a debtor, also as a joint and several debtor, to pay any amounts to the authorities or other third parties, including interest, penalties, or costs of enforcement proceedings, due to the failure, on the part of the Ordering Party or the importer, to fulfil any obligation, specified in provisions of law or in the Contract concluded with the Customs Agency, related to settlement of the VAT due on the import of goods in a tax declaration, as a result of which the Customs Agency is held liable, the Ordering Party shall indemnify the Customs Agency against liability in full, and undertakes to pay, without delay, the entire amount due (including interest) to the relevant authorities or other entities, without the right to pursue any claims against the Customs Agency, including recourse claims, on any grounds. Furthermore, if the Customs Agency pays the amounts referred to in this paragraph, the Ordering Party shall be obliged to reimburse the amounts paid in full to the Customs Agency without delay. The Ordering Party shall also be obliged to cover any other damage incurred by the Customs Agency in connection with the above.

## **§ 16**

After obtaining information on any initiated or pending proceedings before the Customs and Tax Authorities, court proceedings or administrative proceedings concerning the business or the goods entrusted to the Customs Agency, the Ordering Party shall communicate such knowledge to the Customs Agency without delay, so that the Customs Agency may, at their discretion, take part in the proceedings or undertake other action in the course thereof.

### **Detailed provisions concerning services rendered by Customs Agency, connected with export procedure**

## **§ 17**

1. The export procedure applies to the export of Union goods outside the customs territory of the European Union.

2. General provisions, as well as detailed provisions concerning services rendered by the Customs Agency, connected with release for free circulation, as defined in §11 shall apply to the export procedure.

## **§ 18**

1. The export customs declaration is made within the scope and on conditions specified in the Contract concluded between the Ordering Party and the Customs Agency. The Customs Agency is not obliged to undertake any actions within this service, which could lead to violation of binding provisions of law or expose the Customs Agency or its employees to any liability before the authorities.

2. The Ordering Party is obliged to submit to the Customs Agency all the documents and information, also in compliance with the remaining provisions of these GCCAO 2025, necessary for execution of services connected with the export customs declaration, which arise from binding provisions of law, guidelines of the Customs and Tax Authorities, or from summons issued by the Customs and Tax Authorities. The Customs Agency may request that the Ordering Party complies with some other requirements. For the purpose of making a customs declaration by the Customs Agency, the Ordering Party is obliged to submit to the Customs Agency, in particular:

- a) the invoice, based on which the value of goods is declared;
- b) specification of the goods or a list of the goods if the invoice does not serve as specification;
- c) a permit, authorisation or other documents if they are required in connection with export procedure;
- d) other documents if they are required based on separate provisions of binding law.

## **§ 19**

1. The Ordering Party is liable for proper execution of the export procedure, which includes ensuring that the goods are actually removed from the territory of the European Union, and indicating the actual exporter in the customs declaration. If the export of goods cannot be documented or if the Customs and Tax Authorities call into question the fact that the entity indicated in the export customs declaration, based on information provided by the Ordering Party, is the exporter, the Ordering Party shall not be entitled to pursue any claims against the Customs Agency, particularly those related to the inability to apply zero VAT rate.

2. The Ordering Party shall be solely liable for meeting requirements necessary for placing the goods under the export customs procedure, which includes complying with non-tariff barriers, as well as with national and international sanctions.

## **Special procedures**

### **Detailed provisions concerning transit procedure**

#### **§ 20**

1. The transit procedure applies to goods transported between two different customs offices located in the territory of different countries or even within the same country, which have not been assigned a customs destination.
2. The customs declaration within transit procedure is made in the scope and on conditions specified in the Contract concluded between the Ordering Party and the Customs Agency. The Customs Agency is not obliged to undertake any actions within this service, which could lead to violation of binding provisions of law or expose the Customs Agency or its employees to any liability before the authorities.

#### **§ 21**

The Ordering Party is obliged to submit to the Customs Agency all the documents and information, also in compliance with the remaining provisions of these GCCAO 2025, necessary for execution of services connected with the transit customs declaration, which arise from binding provisions of law, guidelines of the Customs and Tax Authorities, or from summons issued by the Customs and Tax Authorities. The Customs Agency may request that the Ordering Party complies with some other requirements. The Customs Agency makes the customs declaration under the transit procedure based on the documents and information provided by the Ordering Party or on behalf of the Ordering Party. The Ordering Party bears full liability for the contents of these documents and information, as well as for any discrepancies between the documents or information and the factual circumstances.

#### **§ 22**

1. The Ordering Party is liable for complying with any formalities and procedures connected with transit procedure and with proper completion thereof, in particular with regard to delivery of the goods to the destination indicated in the transit declaration, by the deadline stipulated in the transit declaration, in non-deteriorated condition and in conformity with quantity and kind of the goods, defined in the documents submitted to the Customs Agency for the purpose of making the transit declaration.
2. In the event that the Customs Agency, in connection with the services rendered with regard to customs declaration in the transit procedure, is charged with payment of any due amounts, including the Customs and Tax Receivables, fines, or penalties, for the benefit of the authorities or other entities, the Ordering Party shall indemnify the Customs Agency in full, and undertakes to pay, without delay, the entire amounts due to the relevant authorities or

other authorised entities, without the right, on the part of the Ordering Party or other entities, to pursue any claims against the Customs Agency.

If the Customs Agency has paid these due amounts for the benefit of the authorities or other entities (including the situation where the amounts in question have been deducted from the Customs Agency's security), the Ordering Party shall be obliged to reimburse the amounts paid to the Customs Agency, and to cover its losses in full, at the request made by the Customs Agency and by the deadline specified by it, which shall not exceed 7 days.

The Ordering Party's liability is based on the principle of risk, which means that they are liable even if circumstances are beyond their control, including cases where failure to meet the conditions for concluding the transit procedure results from Force Majeure events.

## **Customs warehousing**

### **§ 23**

1. General provisions and detailed provisions concerning services rendered by the Customs Agency as well as subsequent provisions of these GCCAO 2025 are applied to the provisions concerning temporary warehousing.
2. Services rendered by the Customs Agency with regard to customs warehousing arise from the offer, unless the Ordering Party and the Customs Agency decide otherwise.
3. The Ordering Party is obliged to undertake all the necessary actions and provide the Customs Agency with all the required information and documents, thus allowing for timely placement of the goods under the customs warehousing procedure. The information and documents in question shall define at least the type of the goods, their quantity, value, specifications, storage method, or any other information required by the Customs Agency.
4. The Customs Agency may refuse to place the goods under the customs warehousing procedure, in particular if the Ordering Party fails to submit the information or documents required by the Customs Agency or in the situation where, according to assessment performed by the Customs Agency, the condition of the goods or their packaging makes it impossible to store them. In case the Customs Agency refuses to place the goods under the customs warehousing procedure, the Ordering Party shall be obliged to collect the goods or the packaging, including the container or consignment, without delay and at their expense and risk, as well as pay any amounts due connected therewith, such as the costs of or remuneration for transshipment, storage, as well as other expenses which have been or will be incurred in connection with the goods, regardless of the place where the goods are deposited.
5. Without the consent given by the Customs Agency, the Ordering Party is not authorised to remove or in any way take the goods subject to the customs warehousing procedure from under the customs supervision. This applies to the goods located in a temporary storage

warehouse, at an approved location, or at any other place designated by the Customs and Tax Authorities for the storage of goods.

6. From the date when the goods are accepted for customs warehousing until the date of their release, the Ordering Party is liable for marking the goods subject to the customs warehousing procedure in such a way that, in the normal course of operations, it is always possible to clearly distinguish Union goods from non-Union goods covered by the customs warehousing procedure.

7. In case the Customs Agency detects, during the customs warehousing, any damage to the goods or their packaging, any quantity inconsistencies, or any incompleteness or inaccuracies in the documents concerning the goods, the Customs Agency shall inform the Ordering Party thereof.

8. In case a competent Customs and Tax Authority designates the goods for customs inspection, the Ordering Party shall be obliged to perform, by the deadlines stipulated by that authority, any actions resulting in ensuring that the Customs and Tax Authority is given access to the goods in the course of the customs inspection, as well as to ensure that the Customs Agency has the possibility to participate in the customs inspection.

9. Unless otherwise stated in the Customs Agency's offer, the Customs Agency maintains records of the goods subject to the customs warehousing procedure. The records are kept in a form approved by the Customs and Tax Authorities and contain information and data which enable the customs authorities to supervise the customs warehousing procedure, particularly with regard to identification of the goods subject to this procedure, their customs status, and movement of the goods.

10. The Customs Agency shall not be liable for damage which does not occur due do direct activity on the part of the Customs Agency.

11. The Customs Agency is liable towards the Ordering Party for damages only with regard to failure to perform or inappropriate performance of the customs warehousing service defined in § 23, solely on the part of the Customs Agency due to their intentional fault. In the event of such liability, in any case, the liability of the Customs Agency shall be limited to the amount of penalties or fines imposed by the Customs and Tax Authorities on the Ordering Party, or the amount of interest on the amounts due to the Customs and Tax Authorities, whichever is lower.

## **§ 24**

1. Goods placed under the customs warehousing procedure may be subject to customary activities aimed at maintaining the goods in an unchanged condition, improving their appearance, commercial quality, or preparing them for distribution or resale. Unless otherwise stipulated in arrangements decided with the Customs Agency in the Document Form

the Ordering Party is obliged, in every case, to agree with the Customs Agency, in the Document Form, under pain of nullity, on execution of customary activities related to the goods in customs warehousing.

2. Customary activities are performed at the exclusive expense and risk of the Ordering Party. The Customs Agency is not liable with regard to performance, failure to perform or undue performance of the customary activities by the Ordering Party or by persons acting on behalf of the Ordering Party, even if they do so with the Customs Agency's consent.

## **Final provisions**

### **§ 25**

1. If both parties have their respective registered seats (places of residence) in Poland, any disputes between the Customs Agency and the Ordering Party shall be resolved by a common court of law with jurisdiction over the registered seat of the Customs Agency.

2. If the Ordering Party's registered seat or place of residence is abroad, any disputes between the Ordering Party and the Customs Agency shall be resolved by a Polish common court of law with jurisdiction over the registered seat of the Customs Agency (national jurisdiction).

3. Any disputes arising from the Contract concluded between the Customs Agency and the Ordering Party, to which the provisions of these GCCAO 2025 are applied, or any disputes arising in connection with this Contract, may be resolved, with the Parties' mutual consent, by the Arbitration Court at the Polish International Freight Forwarders Association in Gdynia, in accordance with the Regulations of this Arbitration Court in force on the date when the claim is filed.

### **§ 26**

1. Should any provision of these GCCAO 2025 be deemed unenforceable or invalid, in part or in its entirety, this shall not exclude the enforceability or validity of the remaining provisions hereof, or the enforceability or validity of the remaining scope of any provision which was deemed unenforceable or ineffective in its part.

2. In the situation described in p. 1 above, any stipulation deemed invalid or unenforceable shall be substituted by another provision, permitted in the light of law, which is most similar to the intent of the invalid or unenforceable provision of the GCCAO 2025.

## **§ 27**

1. Agreements concluded between the Customs Agency and the Ordering Party with the use of the GCCAO 2025 shall be governed by Polish law, unless the parties agree otherwise.
2. In case of any discrepancies between the Polish and English version of these GCCAO 2025 the Polish version shall prevail.

## **§ 28**

When the Customs Agency and the Ordering Party conclude a Contract with the application of some or of all the provisions of these GCCAO 2025, the Customs Agency and the Ordering Party declare that they are familiar with the provisions of these GCCAO 2025, and that they agree to the provisions of the GCCAO 2025 being applied to the Contract concluded between them.