



NATIONAL ORGANIZATION OF CUSTOMS AGENTS

2014

GENERAL TERMS AND CONDITIONS FOR CUSTOMS REPRESENTATION

In its activity the members of the National Organization of Customs Agents are required to comply with the provisions of these General terms and conditions for customs representation (GTCCR) whose objectives are:

- Ensuring protection of the interests of persons (Customers) represented by Customs officials before the relevant Customs authorities;
- Creating conditions for the development of a stable, transparent, efficient and competitive market of services provided by Customs Agents;
- Determination of the general terms and conditions for representation before the Customs authorities;
- Introduction of general ethical standards and uniform practices of behavior of the Customs Agent;
- Providing professional service to Customers based on honest and honorable intentions.

These GTCCR are drawn up in compliance with the good European practices and firm policies. They regulate the desire for self-regulation of economic operators;

These General terms and conditions contain the following sections:

1. Definitions and abbreviations;
2. Subject, scope and application;
3. Inquiry for orders, offers, orders and instructions;
4. General obligations of the Customs Agent;
5. General obligations of the Customer;
6. Specific conditions regarding the commodities of special properties;
7. Customs clearance;
8. Limitation of liability of Customs Agent;
9. Reclamations;
10. Payment of expenses and remuneration of the Customs Agent;
11. Lien and disposal of commodities and documents;
12. Ethical practices and principles of the Customs Agent;
13. Final provisions;



I. DEFINITIONS AND ABBREVIATIONS

Article 1: Used definitions and abbreviations in the text of these General terms and conditions for Customs representation have the following meaning:

1. **General terms and conditions for Customs representation** further in the text are abbreviated as GTCCR.
2. **Customs Agent** - shall be the proxy (natural person, natural person-entrepreneur or legal entity) who implements direct or indirect representation before the Customs authorities for documental clearance of goods / cargo, whose powers, duties, responsibilities, limits of representative authority and status are subject to regulation in these GTCCR. Representation is direct when the customs agent is acting on behalf and at the expense of another person or indirectly, when the Customs Agent is acting on his/her own behalf but at the expense of another person.
3. **Services** - activity of the Customs Agent against payment for carrying out the direct or indirect representation at the expense of the Customer before the Customs authorities, as well as providing other services related to the implementation representation and operation under the Customs procedure of goods (non-exhaustively listed in Section II of these GTCCR).
4. **Customer** - shall be any person for whose expense and/or in whose favor or upon whose assignment the Customs Agent is carrying out services pursuant to these GTCCR.
5. **Owner of the goods** – shall be any person who has the power of disposal in respect of the goods and the packaging.
6. **Party/third party** – shall mean any natural person or entity different from the persons for which this section specifically introduces terms, definitions and abbreviations as well as its legitimate representatives and proxies, including state, governmental and municipal financial, administrative, taxation and other authorities and institutions within the country and abroad, including ministries, embassies, consular offices, regional governors, municipal councils, mayors, directorates, etc.
7. **Commodity** – shall be an item or a set of items in the context of which there arise legal relationships between the Customs agent and the Customer being a subject of regulation under these GTCCR.
8. **Hazardous commodities** – shall be commodities whose content manipulation or Customs clearance are regulated as hazardous or embargoed by the legislation of the EU, Republic of Bulgaria and/or by the applicable international provisions.
9. **Instructions** – shall be all general and specific written requirements that the customer has clearly stated by and Customs Agent accepted for performance. If any of the written requirements of the Customer conflicts with overriding statutory provisions, it is presumed that in the instructions the same shall be entitled to be replaced by the relevant mandatory rules, without the need for an explicit reference about it.

II. SUBJECT AND SCOPE OF APPLICATION

Article 1: (1) These General terms and conditions for customs representation (GTCCR) govern the terms and responsibilities of the parties in the provision of services within the meaning of the same, including:

1. Manifesting and placing goods under a customs procedure: import / admission of free circulation, transit, customs warehousing, inward processing, processing under customs control, temporary admission, outward processing, temporary exports and imports;



2. Provision on the client's account of duties, taxes and other public charges regarding the goods in relation to which the services are provided under these GTCCR;
 3. Implementation of other activities in connection with placed under Customs control goods including: entering into a free zone or free warehouse; re-exporting outside Customs territory of the Community; destruction/abandonment in favor of the state, under the supervision of the Customs authorities; depositing of requests to use simplified procedures for admission of free of import duties, extension of time-limits for more favorable tariff treatment for movements of goods; release, transfer or receipt of deposits or amounts unduly paid; signing, filing and obtaining electronic and paper documents, statements and information regarding products and their status, performing actions to register the EORI-number; receipt of orders for compulsory collection of public receivables for interim measures, audit acts, acts of administrative violations, etc.
- (2) Customs Agent shall provide the services, subject to these GTCCR:
1. Against payment of remuneration to the customer, representing the cost of provided services;
 2. In the presence of an express written agreement between the Customer and the Customs Agent representing confirmed implementing order / act or assignment of a separate contract, an integral part of which shall be the current GTCCR;
 3. As a separate service or in the context of a framework agreement.

Article 2: Application

- (1) All activities carried out by the Customs Agent related to provision of services shall be subject to the regulations of the current GTCCR, so far as they are not contrary to the mandatory rules of law, and provided the parties expressly and in writing have not agreed otherwise.
- (2) The Customer shall unconditionally accept that by assigning the performance of services to the Customs agent a contract is concluded between the Customer and the Customs Agent which shall be an integral part of these GTCCR.

Article 3: In the event that legislation or court decision specifically requires restricting the rights and / or increasing the liability of Customs Agent compared to referred in these GTCCR, the same should derogate the relevant conflicting parts only and as far as its application is mandatory.

III. INQUIRY FOR QUOTATIONS, ORDERS AND INSTRUCTIONS

Article 1: The Customer shall make an inquiry in writing to the Customs representative about the conditions under which the Customs Agent may grant him/her specific service/s (**Inquiry about an order**). Data for any inquire about order should obligatory contain: Customs authority, before which the representation is carried out, Customs procedure which is expected to be activated / completed, other relevant and specific characteristics of the services to be provided, date and place of their realization, identification of goods and persons on behalf and at the expense of whom actions are to be taken. If the information is incomplete, inadequate, unclear or contradictory the Customs agent shall be entitled to require the Customer to make further written clarifications as well as directly to refuse the eventual order.



Article 2: VALIDITY OF PRICES AND OFFERS

- (1) Offers made by the Customs Agent for implementation of the services under these GTCCR in response to a specific inquire about an order shall be valid if taken immediately by the Customer and are not binding on the Customs Agent, if not immediately accepted by the person to whom they are addressed.
- (2) Occurred changes in the conditions which are beyond the control of the Customs Agent or when the latter becomes aware of circumstances which have not been announced in advance by the Customer, the Customs Agent shall be entitled to make changes to presented offers as well as to withdraw the same.
- (3) The prices quoted in the Customs agent's offers apply only to perform specifically listed in them activities and services and with regard to standard and safe products.
- (4) Contract performance assumes the existence of normal operating conditions for contractual services and preserving of these conditions under which the contract has been concluded during the whole period of its implementation.

Article 3: ORDERS

- (1) The execution of agreed actions for implementation of services pursuant to these GTCCR has started after the confirmation of performance of a particular order by the Customer and after the provision of all documents, data and instructions necessary for the proper implementation of contracted service. In addition to data contained as a mandatory requisite within the inquiry about an order so as to consider it validly made, the Order should contain information about: type of goods, tariff number, invoice amount, number, as well as to be addressed in writing to the Customs Agent no later than 2 days before the date on which the latter is to make the initial action of performance of the assigned. An integral part of confirmed for implementation order is the current version of these GTCCR.
- (2) The Customs Agent shall be entitled to refuse fulfillment of confirmed for implementation orders if the Customer has outstanding monetary obligations to him, regardless of their origin, and if there is a reason to believe that a full and accurate payment of remuneration and its costs are not guaranteed.
- (3) If the Customer withdraws the confirmed for performance order the Customs Agent shall be entitled to receive the agreed remuneration in full and if the same is not regulated - the usual amount payable under the provision of such a service and shall be entitled to be reimbursed for all costs incurred in connection with performed services up to that point.
- (4) Unless there is a confirmed order for performance under this provision, the relationship between the Customs Agent and the Customer regarding the services being subject to these GTCCR may arise on the basis of explicit bilateral agreement signed between them, including - a framework contract and further explicit requests for each service. The current version of these GTCCR shall be an integral part of the explicit agreement signed between the Customs Agent and the Customer.

Article 4: INSTRUCTIONS

- (1) The Customs Agent shall be obligated to act on the instructions of the Customer when they are regular. Instructions shall be considered regular when they are timely given in writing by the Customer or by his/her duly authorized legal representatives and shall contain complete, accurate, clear, specific, enforceable



guidelines and requirements, and be not inconsistent with these GTCCR or mandatory normative regulations.

- (2) Received regular instructions shall be accepted as final authority from the Customer to the Customs Agent to perform the services for which reason the instructions are given, while the volume of powers is not expressly regulated by the Parties in confirmed for implementation order or contract.
- (3) If instructions are considered incomplete, inaccurate, vague, unenforceable or illegal, the Customs Agent shall be obligated to notify the Customer of the irregularity, as in this case the former is entitled to suspend the fulfillment of the assumed obligations until the receipt of subsequent regular instructions.
- (4) The Customs Agent may deviate from the instructions of the Customer if necessary to safeguard the interests of the latter and / or to comply with the customs requirements and regulations.
- (5) In the absence of regular instructions Customs Agent shall be obligated to perform services, described in the GTCCR in correct way, taking due care and in the usual manner.

IV. GENERAL OBLIGATIONS OF THE CUSTOMS AGENT

Article 1: The Customs Agent shall provide services pursuant to these GTCCR with professional skill, within a reasonable time and shall be guided by the Customer's interests which he/she shall protect.

Article 2: The Customs Agent should have the necessary facilities, capital, knowledge and skills to perform the contracted services.

Article 3: The Customs Agent shall be obligated to take due care of protecting delivered to him/her customs clearance documents and goods from errors, and prevent data on commodities from inappropriate manipulation.

Article 4: Within his/her professional knowledge and in the interest of the Customer, the Customs Agent shall be obligated in first place to notify the Customer of the foreseeable usual circumstances that may hinder the implementation of contracted conditions.

Article 5: If after signing the contract for provision of services pursuant to these GTCCR the Customs Agent becomes aware of circumstances which, in his opinion inhibit the performance of his contractual obligations, he/she should inform the Customer and require further instructions.

Article 6: The Customs Agent must have good knowledge of applicable customs legislation and procedures, to monitor changes in national and international customs laws, to interpret laws and apply them properly.

Article 7: The Customs Agent shall be obligated to follow the process of implementation of customs procedures, promptly notify the Customer of the circumstances that prevent or complicate regulated activation / termination of the arrangements for the presence of limitations, restrictions and delays in normal rite as well as about changes in the state of commodities, in case he/she finds such.



Article 8: The Customs Agent shall be entitled to reauthorize duly its employees or third parties to carry out the actual actions for implementation of the services requested by the Customer, subject to these GTCCR. The Customs Agent should carry out such selection of authorized persons, who provide the most accurate and quality performance of services.

Article 9: The Customs Agent shall be obligated:

- (1) To keep secret to him/her received information about the Customer which is related to the transaction in connection with which he/she is assigned to carry out services under these GTCCR.
- (2) Upon request, to report to the Customer received and disbursed funds related to the implementation of services under these GTCCR.
- (3) To carry out his/her executive actions only within the framework of granted powers. Expanding the scope of these powers shall be permitted only after the consent of the Customer or if such expansion is necessary to safeguard the interests of the latter.

Article 10: The Customs Agent shall declare to third parties that he/she acts on behalf of the third party and at its expense, stating whether it is direct or indirect agent and shall specify the amount of granted representative power.

Article 11: The Customs Agent shall be obligated to keep with due diligence required stock records, to document the relevant securities pursuant to the procedures set out in the applicable legislation, and to assist in the exercise of control by the customs authorities.

Article 12: If the Customer has outstanding cash obligations to the Customs Agent, regardless of their origin, the latter shall be entitled to refuse / discontinue the provision of services and performance of its obligations until full repayment of all obligations is done, and it could not be treated as default of his contractual obligations to the Customer.

V. GENERAL OBLIGATIONS OF THE CUSTOMER

Article 1: By the act of assigning certain activity to the Customs Agent (confirming the execution of the contract or upon signing of an explicit contract) the Customer shall declare that:

- (1) He/she is familiar with these conditions, and that he/she accepts and agrees that the relations between him/her and the Customs Agent are to be governed by the applied regulation pursuant to these GTCCR.
- (2) He/she is a legal officer, a successor or a proxy of the legal officer with the commodities.
- (3) He/she has the necessary information about the requirements for the implementation and shaping of the customs procedure of commodities for which has engaged the services of the Customs Agent.
- (4) Possession, transport, distribution and the conclusion of transactions in relation to the commodities are not prohibited by the laws and regulations of the Republic of Bulgaria, the European Union or other applicable international regulations, including laws in the country of the departing / receiving Customs Office.
- (5) He/she knows the goods and their properties and the submitted to the Customs Agent written description of their properties is complete and accurate, and consistent with the purposes for which they are offered.



- (6) Lacking specific instructions he /she adopts actions to be carried out in the usual way by the Customs Agent.
- (7) He/she accepts all the rights and limitations of responsibility of the Customs Agent and all of obligations and responsibilities of his/her own pursuant to these GTCCR

Article 2: In the inquiry about an order, the order, instructions and all in any oral or written communication addressed to the Customs Agent, the Customer shall be obligated to provide accurate, comprehensive, clear, feasible and reliable information, necessary for the Customs Agent for the proper provision of services, subject to these GTCCR.

Article 3: Not later than two days before the date of Customs clearance of the commodities the Customer shall be obligated to deliver to the Customs Agent all documents and to provide all necessary information for the latter to manifest and clear the good, to prepare and submit customs declarations and in all to deliver properly the services subject to these GTCCR.

Article 4: The Customer shall be obligated to provide the Customs Agent originals of the necessary powers of Attorney for customs clearance in writing with notary certified signatures prepared in accordance with the applicable regulations. The Powers of Attorney should clearly and unambiguously determine the scope of provided representative powers. If necessary or at the request of the Customs Agent the Customer should provide a power of Attorney or other documents which he is authorized by a third party.

Article 5: If the Customs Agent requires additional information, instructions, documents, funds or others the Customer shall be obligated to submit the same, and to provide the necessary assistance to the Customs Agent for the proper implementation of the services subject to these GTCCR. If the Customer fails to provide the requested data, documents, resources or assistance the Customs Agent shall be entitled to refuse to provide the contracted services without further reasoning, as this refusal may not be treated as a breach of contractual obligations. In this case the Customs Agent shall be entitled to receive the agreed remuneration in full, and if such one is not fixed - the usual amount payable on the provision of such a service, and shall be also entitled to reimbursement for all expenses incurred in connection with the operation of services up to that point.

Article 6: The Customer shall be obligated not later than the time of delivery of documents to inform the Customs Agent about all liabilities and charges that exist or may arise in connection with the commodities and related to them actions, including such as Customs clearance.

Article 7: (1) The Customer shall be obligated to reimburse payments to the Customs Agent:

1. All taxes, duties, fees, fines, sanctions, penalties, additional costs and other damages that are paid or incurred by the Customs Agent and have arisen in connection with the implementation of services pursuant to these GTCCR, being themselves placed together with the commodities under customs procedure or as a result of the actions of the Customer or a third party, having regard to the commodities. Refund of Customs Agent's amounts shall be due also when they have not been included in the offer and/or the Customer has not been promptly notified of the possibility of their occurrence, but their pay have been mandatorily required or made to protect the interests of the Customer.



2. All amounts paid by the Customs Agent due to brought against the Customs Agent legal claims by third parties, including state or municipal authorities, where such claims are subject to obligations related to the implementation of services at the expense of the Customer pursuant to these GTCCR or obligations arising or associated with the commodities.
 3. All the amounts retained or acquired by the customs or other governmental authorities from provided by the Customs Agent public security obligations that may arise in relation to the commodities placed under the custom procedure in connection with order and / or at the expense of the Customer.
- (2) Amounts in the preceding paragraph shall be reimbursed by the Customer to the Customs Agent within one week of the occurrence of the liability – from the date on which the particular amount has been paid, withheld, deducted or collected in any other way by the Customs Agent or from the date of retention of the amount of collateral.
 - (3) The obligation of the Customer to reimburse / pay the Customs Agent any of the amounts non-exhaustively mentioned in paragraph 1 of this Article may be waived only if in respect of the particular amount there is an explicit written agreement to that effect or if the additional costs or damages suffered by the Customs Agent directly derived from proven fault of the latter.
 - (4) The Customer shall be responsible for full compliance of the commodity with the submitted declarations and / or documents accompanying the commodities and shall be fully liable for all consequences arising from any inaccuracies, including sustained damages by the Customs Agent.

Article 8: The Customer may not be relieved from his obligations to the Customs Agent by a notification that the order has been made by and / or implemented at the expense of a third party, no matter whether the fact was known to the Customs Agent before the assignment of the particular contract. The Customer, the Custom Agent and a third party may by mutual consent in writing come to an agreement that the obligations and expenses incurred in connection with the implementation of the services are due to be paid by the interested third party, in which case the Customer shall be jointly responsible for the proper performance of the third party.

VI. SPECIFIC CONDITIONS RELATING TO COMMODITIES WITH SPECIAL PROPERTIES

Article 1: Declaration of commodities with special property

- (1) The Customs Agent shall accept goods only after achieving a separate agreement in writing with the Custom Agent and available statement by the former regarding the specific properties and / or special form of clearance and declaration of commodities which by the applicable law are:

1. Prohibited, being subject to embargo restrictions, dual-use, licenses, permits, and / or,
2. Hazardous for human health and life, the environment or to any property, and / or,
3. Requiring special conditions for their documentary and customs clearance.



Article 2: In addition to the obligation to submit a declaration under the preceding paragraph of these GTCCR, upon delivery of commodities with special properties the Customer shall be generally obligated:

1. To declare customs tariff number in accordance with the applicable national and EU legislation]
2. To deliver instructions in writing (Including declaration) for:
 - a) The nature of the commodity and additional information on the Customs clearance of commodity;
 - b) Measures should be taken for the proper declaration of the commodities even if the Customs Agent is aware of it.

Article 3: Excluded commodities

- (1) Unless there is an express written agreement the Customs agent shall not provide services under these GTCCR for explosives, weapons, ammunition and their components, drugs and pharmaceuticals, precious metals, and precursors pursuant to Article 3, Paragraph 2 of the Control of Narcotic Substances and Precursors Act and Annex 1 of the Ordinance on the control of precursors, banknotes, coins and other means of payment, precious stones, jewelry, antiques, works of art and securities of any kind, tobacco, concentrated spirits drinks, hazardous goods, specified in Annex № 25 RILC , personal luggage and mobile phones.
- (2) In the absence of any express written agreement and the Customer forwards for Customs clearance of one or some of foregoing types of goods of the Customs Agent without the knowledge of the latter, the Customs Agent shall be entitled to immediately suspend the provision of services, which in no way can engage its responsibility as regardless of this the Customer shall owe payment of previously agreed remuneration and reimbursement of all damages arising from the unscrupulous behavior.

VII. CUSTOMS CLEARANCE

Article 1: Customs procedure

- (1) The Customer shall be obligated in advance, no later than the time of assigning of the relevant order to notify the Customs Agent for the information and instructions relating to the customs procedure under which are / to be placed commodities, and to submit all necessary information and documents for customs manifesting and customs clearance of commodities.
- (2) The Customer shall be obligated himself/herself or through a third party to promptly notify Customs Agent for all public obligations which exist or may arise in relation to the transferred commodities (including duties, taxes, levies, fees, fines etc.). Consequences of mistakes and omissions of the Customer while communicating the type of Customs procedure, peculiarities of operation / closure of the same and / or the amount of public debt in connection with the commodities are entirely on his/her own account.
- (3) In the event that the Customer's instructions conflict with the provisions of the current legislation, the Customs Agent shall be obligated to observe the requirements of the law and shall be entitled to refuse to take any action that could lead to legal violations.

Article 2: Customs clearance



- (1) Upon acceptance and delivery of commodities, the Customs Agent performs services pursuant to these GTCCR and carries out a customs manifest /clearance fully respecting the terms and conditions of the applicable regulations.
- (2) Unless the Customer and the Customs Agent expressly agree otherwise in Customs clearance in the Republic of Bulgaria the Customs Agent shall act with maximum range of powers as a direct representative of the Customer / owner of the commodities pursuant to the Customs Act, the Regulations for its implementation and the Customs Code of the EU, respectively in its current version.
- (3) In any case, the Customs Agent performs Customs manifesting and / or clearance on the basis of documents accompanying the commodities and / or a declaration of the Customer and / or owner, including one represented by their authorized representatives and proxies and is not responsible for the veracity and accuracy these documents, declarations and data contain therein.
- (4) Order / act by which the Customer assigns to the Customs Agent implementation of services pursuant to these GTCCR, including Custom clearance and declaration of commodities should be interpreted as an explicit empowerment / authorization of the Customs Agent to perform the customs formalities at the expense of the Customer.
- (5) If agreed otherwise the Customs Agent shall be entitled at its discretion to require from the Customer advance payment or provision of agreed fee, payable duties, taxes, fees and more public duties. If the customer refuses to make payment or provide security, Customs Agent shall be entitled to refuse providing committed services to the Customer and such refusal may not be interpreted by the parties as a contract breach.
- (6) If the Customs Agent arranges Customs clearance of goods and / or provision of part or all of the tax and customs duties he/she shall be entitled to an additional and separate remuneration for guaranteed benefits except the fee due to Customs clearance / declaration of goods. So that indicated additional compensation is due and the amount and conditions of payment of the same have not been regulated by the parties in advance.

VIII. LIMITATION OF LIABILITY OF CUSTOMS AGENT

Article 1: Conditions, methods and maximum dimensions in which you may engage, limit, exclude and extinguish the liability of Customs Agent in connection with the implementation of activities and the provision of services is determined by the current GTCCR, as by the confirmation of execution of the specific contract or signing contract the parties expressly and unconditionally accept this regulation. If the Customer, his/her successor or any third party relating to an assigned by the Customer contract brings in court or out of court any claims against the Customs Agent for damages (regardless of their type and origin) associated with the implementation of activities and services pursuant to these GTCCR or if otherwise commit contractual or non-contractual liability of the latter, the Customs Agent shall be entitled to refer to the provisions of these GTCCR that limit, exclude or determine the scope of his/her liability.

Article 2: The Customs Agent shall be responsible only for incurred by the Customer or empowered person losses, which have been proven to constitute direct damages from the wrongful conduct of the contractual obligations of the Customs Agent the former shall be not liable for any indirect damages, losses and lost profits.



If a fault on behalf of the of the Customs Agent in connection with the contractual obligations results in confiscation, seizure, destruction or abandonment in favor of the state of a part of commodity, which makes the rest of it unusable, the Customs Agent shall bear responsibility only for the fault which has generated direct losses associated with confiscated / seized / destroyed / abandoned part of the commodities.

Article 3: The Customs Agent shall not be liable for damages when they result from the following circumstances:

1. Lack of complete, accurate, clear, specific, feasible and timely submitted written instructions from the Customer or a duly authorized person;
2. Presence of errors, inaccuracies, omissions, discrepancies and manipulated data in order, the documents or information necessary for completion of customs documents and the provision of services pursuant to these GTCCR;
3. Presence of hidden quantity of commodities in undeclared trade and transport documents;
4. Existence of differences in material properties inherent in the commodity;
5. Existence of differences in the Customs value, certificates and shipping documents;
6. Following the instructions of the Customer;
7. Lack of necessary assistance by the Customer or any other improper performance of obligations by the Customer, his successor, the owner / consignor / consignee of those placed under the customs procedure of commodities;
8. Hostilities, civil unrest, strikes, thefts, burglary, robbery, acts of armed gangs, actions of authorities and authorized by them bodies and institutions, nuclear accidents and their consequences, fire, earthquake and other natural disaster circumstances, having the character of force majeure and other circumstances that he/she may not prevent with reasonable care and diligence.

Article 4: Undeclared commodities

- (1) The Customs Agent shall not be responsible if the commodities have not been declared and their presence could not be monitored on the basis of the documents accompanying the commodities upon clearance.

Article 5: Determination of the compensation

- (1) Due compensation of the Customs Agent may not exceed the cost of services pursuant to GTCCR which the latter has undertaken to provide. This value is determined based on the quoted price of the Customs Agent, and if such is not available - the current market price for the relevant service.
- (2) Notwithstanding the preceding paragraph, the Customs Agent owes due compensation for caused by him/her damages shall be limited to € 3.00 for filling / shaping of a number of SAD CMR or TIR carnet, but not more than €30,00 for all actions of the Customs Agent within a particular service.
- (3) Unless otherwise agreed by the Customs Agent the due shall be paid in BGN, as recalculated (where applicable) at the exchange rate of the Bulgarian National Bank on the date on which the damage has occurred, and if such date is unknown - on the date on which it has been found.



Article 6: Only if expressly agreed in writing and against an additional payment the Customs Agent may agree to be liable for an amount exceeding the regulated in these GTCCR.

Article 7: Limitations of liability pursuant to these GTCCR shall not apply if the damage is caused by the criminal acts of the Customs Agent.

IX. RECLAMATIONS

Article 1: Time-limits and procedures of the claim

- (1) Responsibility of the Customs Agent may be involved if by submitting a letter of claim within the time-limit mentioned below the Customer notifies the Customs Agent for the damages caused by the actions of the latter, describing the nature and extent of the failure to contractual obligations and the grounds to claim his/her responsibility while submitting a copy of all the documents certifying the relevant allegations. The letter of claim shall be accompanied by regularly constituted and completed originals of the following documents: a confirmed for execution order, invoice value of commodities, a protocol for spot inspection and a finding of damage drawn up by duly accredited inspection authority or branch organization, if it is required.
- (2) Failure to comply with the time-limits and procedures set out in paragraph (1) shall be considered in a way that the damage has not been caused by the fault of the Customs Agent and the latter shall not bear responsibility for it.
- (3) Claim is properly filed only when the Customer has paid all due amounts to the Customs Agent without delay, reduction or setoff.
- (4) Failure to comply with these provisions, as well as Customer / owner of the commodities / harmed person or a third person, having regard to the commodity by actions or inaction has thwarted the possibility of involvement of liability of the insurer and / or of lodging a recourse claim against the person who actually caused the damage, the Customs Agent may dismiss the complaint without requiring additional arguments.

X. PAYMENT OF EXPENSES AND REMUNERATION OF THE CUSTOMS AGENT

Article 1: Maturity

- (1) The Customer is obligated to pay the Customs Agent all amounts due on maturity without delay, reduction or setoff, whether these amounts constitute remuneration for services rendered, or refund of Customs Agent's costs or damages suffered by the latter which under these GTCCR shall be borne by the Customer and / or jointly by the Customer and the third parties having rights in the commodities.
- (2) If there is no express contractual maturity of the debt, it is assumed that the amount shall be payable within 10 days from the date of invoice to the Customs Agent who is working with Customers within the country and 14 days from the date of dispatch or delivery of invoice to Customers abroad.

Article 2: If the Customer fails to pay the amounts due within the agreed period the same shall owe to the Customs Agent a compensation for delay in the amount of the statutory rate, namely the defined by the Bulgarian National Bank reference rate increased by 10 percentage points.



Article 3: Insofar as this is not contrary to the foreign exchange regulations, the Customs Agent shall be entitled to require the Customer to pay in local or foreign currency. Unless otherwise agreed, in calculating the exchange rate one shall use the exchange rate of the Bulgarian National Bank on the date of invoice.

Article 4: Collateral receivables

- (1) The Customs Agent shall be entitled to require partial or full prepayment or security of the agreed remuneration, and for all costs that may arise in connection with the implementation of the order.
- (2) The Customs Agent shall be entitled to take all reasonable steps to preserve his/her interests and to secure reimbursement of the damages incurred in the performance of the Order.

Article 5: Unless expressly agreed otherwise the Customs Agent shall not be obligated at his/her own expense to provide guarantees and deposits, covering the payment of freight, fines, excise, customs, taxes or other expenses related to the commodities and to the provision of services in relation to them, and shall not be obligated either to pay in advance these amounts on the Client's account.

If the Customs Agent still has provided similar guarantees and deposits on his/her own account, he/she may request the immediate restoration of the same.

Article 6: Deducting counter-claims between the Customs Agent and the Customer may be made only if the receivables are past due and not disputed by the Customs Agent.

XI. LIEN AND DISPOSAL OF COMMODITIES AND DOCUMENTS

Article 1: Lien

- (1) To secure his/her receivables from the Customer associated with the submitted pursuant to these GTCCR services, whether materiality is maturing, the Customs Agent shall be entitled unconditionally and irrevocably to lien on the commodities in his possession and customs and on commodity documents submitted in connection with assigned by the Customer order.
- (2) This right extends to any other temporarily in possession by the Customs Agent commodities, securities and cash owned by the Customer or in relation to which the Customer has dispositive power.
- (3) No committed with the commodities dispositive deals and legal actions may be set against or impair the above lien.

XII. ETHICAL PRACTICES AND PRINCIPLES OF THE CUSTOMS AGENT

Article 1: Bribery shall be in total contradiction with the essential standards of doing business of the Customs Agent. It shall be contrary to the free market, reduces public trust in business and government and shall be considered a crime in almost all countries worldwide.

Article 2: Bribery shall be prosecuted by law and resulted in large financial penalties and imprisonment. Obviously, the public perception of a company that deals with corruption shall be negative and shall smear its reputation.



Article 3: Gifts and entertainment shall be a normal part of business, but in some cases can damage the objectivity. Expensive gifts and entertainment may raise questions about the propriety of a behavior. The key to this shall be to exercise good judgment in providing or receiving gifts and entertainment.

Article 4: Main points

1. The Customs agent shall never offer or give anything of material value, in order to influence someone's professional objectivity gaining in return commercial advantage.
2. The Customs agent shall never want and accept anything that has material value and can greatly affect the objectivity related to his/her work.
3. The Customs agent shall never offer or give a bribe. In the event that a civil servant requests bribe the Customs Agent should refuse even if it may lead to negative consequences for his/her business.

Article 5: Principles

- (1) The Customs Agent shall not accept anything of value that could affect the objectivity of his/her work. Also the Customs Agent shall not bribe anyone for whatsoever reason.
- (2) Any Customs Agent should carry out the examination of the particular situation in order to ensure that relationships with government officials and private individuals shall not compromise it – but rather shall earn public confidence and respect.

Article 6: Responsibility for following the principles

All employees of the Customs Agent shall apply described principles and practices in these GTCCR and shall exercise due care when interacting with representatives of the state administration on behalf of the Customs Agent.

Article 7: The Customs Agent and the Customer shall agree to comply at any time with all applicable laws and regulations, including, but not limited to anti-corruption laws in the State within whose territory the Customs Agent will carry out actions related to the provision of services, subject to these GTCCR.

Article 8: The Customs Agent and the Customer shall warrant that they haven't done and will not do any wrong doing during implementing the agreed points between them, directly or indirectly promise, approve, allow or offer action or assistance for payment or provision of payment or benefit in order to influence, induce or reward any act, omission or decision to provide benefit that shall not followed; neither by illegal actions shall help obtain and retain business, nor by any actions shall seek or commit public or commercial bribery.

Article 9: The Customer and Customs Agent shall declare and warrant that: (1) they do not possess interest that enters directly or indirectly in conflict with the lawful and ethical implementation of the agreements between them; and (2) that they will maintain scrupulous and equal relations with all third parties they are dealing with in fulfilling the obligations taken to the counterparty.

XIII. FINAL PROVISIONS

Article 1: By mutual consent the Customs Agent and the Customer may come to an agreement of terms and conditions, different from the provisions of these GTCCR. This



agreement shall be valid only if it is achieved in writing and not contrary to the mandatory provisions of applicable law.

Article 2: All messages, notifications, inquiries, invitations or other documents concerning and relating to the provision of services, subject to these GTCCR should be in writing for validity, including e-mail, and be sent to the address, fax or e-mail of the relevant party. In the event of changing the address, fax or e-mail address, the relevant Party shall be obligated to provide notice in writing to the other one otherwise all messages submitted to it shall be considered regularly received

Each party shall be obligated to notify in writing the other Party for registered changes in the name, seat and address of management, as well as persons who provide it within one week from the date of change.

Article 3: Force majeure

- (1) The Customs Agent shall not be responsible for default when there is a force majeure, in which case Article 106 and the next of the Commercial Act of the Republic of Bulgaria shall apply.
- (2) Events beyond the control of the Customs agent that partially or completely inhibit the performance of his contractual obligations exempt from Customs Agent duties and liability under the contract for the duration of these events. In this case, each party shall be entitled to terminate the contract, regardless of whether it is partially implemented, in which the Customs Agent shall be entitled to receive the relevant part of the remuneration for the services provided, while being obliged to exercise reasonable care to protect the interests of the Customer / owner of the commodities.

Article 4: All information made available to the parties under or in connection with the conclusion of a contract for the provision of services under these GTCCR shall be deemed confidential. The parties shall take all necessary measures against its disclosure to third parties without the express consent in writing of the other party and shall not use the information for purposes prejudicial to the interests of the other party. The term confidential information shall include any information relating to: management of the company of one of the parties, contractors, marketing activities, pricing, bidding, promotional offers, legal activity, accounting documents, computer programs and data, any information related to business studies any other information about the development and commercial reputation of a party.

Article 5: All outstanding issues with these GTCCR shall apply to applicable international conventions, standards of the EU and the legislation of the Republic of Bulgaria.

Article 6: These GTCCR shall not govern the relationship between the Customs Agent and physical performers of services, assigned by the Customs Agent.

Article 7: Legislative changes

- (1) In case the existing and / or new mandatory rules for the activities and services of the Customs Agent must be changes, the parties shall be required to comply with the new requirements and to bring their relations in accordance with them. In that case, what is referred to in Article 4 of these GTCCR shall apply.



(2) If some of the provisions of these GTCCR have become inapplicable, this shall not affect the validity of the same. Instead of such provisions the relevant legal regulation shall apply in the relations between the parties.

Article 8: All disputes arising from the interpretation and implementation of these GTCCR that may not be resolved voluntarily, shall be referred to the local competent court at the headquarters of the Customs Agent.

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София, 31.07.2014

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