

PoA - Power of Attorney

Direct Representation

Dear Customer,

HM Revenue & Customs require Rhenus Logistics Limited (the Declarant) to hold a written authority from you (the Trader), to act on your behalf as a 'Direct Representative' with regards to all Import and/or Export declarations we complete on your behalf or subcontract to another customs broker agent of our choice if required.

In order to satisfy this requirement, we would appreciate if you would kindly complete and return a scanned copy of the form 'Authority for a Customs Clearance Agent to act as a 'Direct Representative' we have attached.

When completing this form you must ensure the form is:

- Completed **on your company letterheaded paper.**
- The person who has signed **must be a duly authorised representative of the company (eg. Company Director or Manager) with the necessary authority to sign on behalf of the importer or exporter.***

[Click here to view a Word copy of this document.](#)

Explanation of Direct Representation

In case of Direct Representation, Declarations are made by the Customs Representative in the name and on behalf of the represented party. In most cases, this will be the Importer. In this case, the Customs Representative is not the Declarant. From a legal point of view, the client is the declaring party and is responsible for meeting its legal customs obligations. The Customs Representative's role in this case is providing professional services related to the execution of customs procedures. The client remains solely liable for its acts and accuracy of any information provided on the Customs Declarations, keeping records and payment of any Customs Duty or VAT.

Note: Both Customs Clearance and the use of Rhenus' Deferment Account will incur a charge.

*By completing the document, the signatory acknowledges said Authority has been granted.

In all and any dealings with HMRC for and on behalf of the Customer and/or Owner, the Company is deemed to be appointed, and acts as, Direct Representative only.

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BIFA
BRITISH INTERNATIONAL
FREIGHT ASSOCIATION

AEO
UK Authorised Economic Operator

Authority for a Customs Clearance Agent to act as a Direct Representative

I, (i)

Confirm I have authority to sign, on behalf of

A (Company name) (EORI no.) (ii)

I hereby appoint

B - Rhenus Logistics Ltd (EORI no.) GB146892628000 (iii)

To act on behalf of the entity named at A above in the capacity of a Direct Representative. This Authorisation is applicable to all consignments arriving or departing from the UK.

This Appointment applies with effect from the date of signature until revoked by the entity named at A above. The entity A named above authorises Rhenus Logistics Ltd to delegate Customs Clearance to sub agents as a Direct Representative of the Declarant in all dealings with HMRC where circumstances necessitate.

1)

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The entity named in A wants to use A's Deferment Approval Number (DAN). Please complete and forward form C1207N granting Rhenus authority to use your Deferment Approval Number to deferring duty payment. Link found [here](#).

Deferment Approval Number:..... VAT Number:.....

Please tick to confirm Postponed Vat Accounting (PVA) should be applied in conjunction with use of your DAN.

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The entity named in A has elected to reclaim VAT through Postponed VAT accounting (iv) and authorises Rhenus Logistics to declare goods to HMRC accordingly.

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2)

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The entity named in A authorises Rhenus Logistics Ltd, to declare goods to HMRC using Rhenus Logistics Ltd Deferment Approval Number (v). **This option is only available using Postponed VAT accounting and will be applied by default.**

Note: A Direct Representative acts in the name of and on behalf of another person. In relation to Import / Export Declarations, the Importer / Exporter will be liable for any customs debt arising from the Declaration.

Signature:

Phone number:

Printed Name:.....

Email address:.....

Position:

Date:

- Notes:
- (i) Name of person signing, who must have authority to sign on behalf of the Importer or Exporter.
 - (ii) Legal name & EORI Trader Identification No. of importer or exporter.
 - (iii) Legal name & EORI Trader Identification No. of representative or agent.
 - (iv) Under Postponed VAT accounting the importer is able to defer payment of VAT upon importation and account for same via their periodic VAT return.
 - (v) Usage Fees apply: 5% of applicable Vat/Duty, minimum £50.00. We must be in receipt of cleared funds prior to release of shipments.