



CUSTOMS BROKERAGE SERVICES TERMS OF BUSINESS

These Terms of Business are between Montgomery Transport Ireland Limited with company number CRO 116625 whose registered office is at Unit 9, Cedar Dr, Coldwinters, Dublin Airport Logistics Park, Co. Dublin, K67 R970; IE4810533N ("MTIL") and the person or firm who purchases services from MTIL as set out in these terms of business (the "Customer").

1. BASIS OF CONTRACT

1.1 These terms and conditions set out in these Terms of Business apply to the agreement between MTIL and the Customer for the provision of customs brokerage services as defined in clause 2 below to the exclusion of any other terms that the Customer seeks to impose or incorporate, or which are implied by trade, custom, practice or course of dealing. The Customer waives any right it might otherwise have to rely on any term endorsed upon, delivered with or contained in any document that is inconsistent with these terms and conditions.

1.2 The relationship of MTIL to the Customer shall be that of independent contractor and unless stated otherwise nothing contained in these Terms of Business shall create a relationship of employer and employee, principal and agent or partnership between the Customer and MTIL.

1.3 Neither Party shall pledge the credit of the other or sign any document, enter into any agreement or make any promise on behalf of the other or in any way indicate that it is entitled to do so without the prior written consent of the other Party.

1.4 The Parties acknowledge and agree that the Irish International Freight Association (IIFA) Standard Trading Conditions 2018 Edition (Ireland) as updated from time to time ("IIFA Terms") shall be incorporated into these Terms of Business. In the event of a conflict or inconsistency between the IIFA Terms, and these Terms of Business, the Parties agree that the IIFA Terms shall take precedence.

2. SERVICES

2.1 Services: MTIL shall and shall appoint its group company MTG Customs Limited (company number NI691443) (the "Authorised Subcontractor") to provide the Services as set out in Appendix A to these Terms of Business and as updated from time to time. MTIL shall and shall procure its Authorised Subcontractor to perform all obligations and provide any equipment, material or resource necessary to perform such obligations, except to the extent these terms require the Customer to perform an obligation or to provide equipment, materials or resources.

3. FEES AND PAYMENT

3.1 Invoices: MTIL shall issue invoices for the fees incurred in performance of the Services. The charges for Services are as set out in the agreed tariff which are available upon written request, from time to time or as otherwise agreed in writing between the Parties (the "Fees"). The Customer shall pay each invoice in full and in cleared funds within thirty (30) days from the date of invoice, (as applicable) and as specified in these Terms of Business. This excludes charges associated with use of MTIL's deferred accounts whether that be TAN Account or DAN Accounts, no credit is available on duties and VAT paid on behalf of the client through MTIL's deferment accounts.

3.2 Fees: The Customer is responsible for all Fees for Services, together with any fees accrued in respect of import control, demurrage and storage due to incomplete or incorrect information and/or incomplete or incorrect documents being passed to MTIL by and/or on behalf of the Customer. MTIL agrees to input required customs data with reasonable diligence; to the extent MTIL fails to do so costs for amendments and/or corrective action to the extent of such failure will be borne by MTIL. The liability for any import duty or VAT arising from such failure remains with the Customer until resolved.

3.3 Increase in Fees: MTIL reserves the right to increase its Fees effective on 1 January in each calendar year. MTIL shall give the Customer written notice of any such increase no less than 60 days before the proposed date of the increase.

3.4 Expenses: Except where agreed in advance in writing between the Parties, the Customer shall be responsible to pay all expenses incidental to performing the Services including but not limited to demurrage fees. MTIL shall not be obligated to incur any expense, guarantee payment or advance any money in connection with the importing, forwarding, transporting, insuring, storing, or cooping of goods, unless the same is previously provided to MTIL by the Customer. MTIL shall be under no obligation to advance freight charges, customs duties or taxes on any shipment, nor shall any advance by MTIL be construed as a waiver of the provisions hereof.

3.5 Disbursements: The Customer shall pay to MTIL for all disbursements including but not limited to inspections, fines, interest, penalties, any costs incurring in respect of any sanitary and phytosanitary ("SPS") checks in accordance with the EU and/or UK import/export regulations (as applicable) and inspection requirements and other outlays incurred by MTIL on behalf of the Customer at all and any Border Inspection Posts and similar facilities.

3.6 Payment: Time of payment is of the essence. The Customer and MTIL acknowledge and agree that each payment or other transfer of property by the Customer to MTIL is intended to be a direct exchange for Services (including the release or delivery of goods or documents) by MTIL and/or its Authorised Subcontractor (as applicable). All amounts paid in connection with the provision of Services shall be paid in the currency stipulated on the relevant invoice. In the event of any payments to be converted from Euros to GB pounds or vice versa the exchange rate shall be that published by Danske Bank on the date of the relevant invoice.

3.7 Interest: If the Customer fails to pay MTIL on the due date, the Customer shall pay interest on the overdue amount at the rate of 5% per annum above the base rate of the Bank of England from time to time. Such interest shall accrue on a daily basis from the due date until actual payment of the overdue amount, whether before or after judgment. The Customer shall pay the interest together with the overdue amount.

3.8 Duty deferment account DDA or DAN: The Customer may account for duty and taxes on its own deferment accounts, or with prior written authorisation from MTIL it may utilise MTIL's deferment Accounts (as applicable). MTIL shall apply administration charges, payable by the Customer, for use of MTIL's deferment Accounts to account for duty and/or VAT. Such charges are calculated as notified to the Customer and as incurred on the deferment Accounts (as applicable); such charges may be updated from time to time. If the Customer uses its own GB or Northern Ireland duty DAN Account, the Customer must authorise this in the 'Customs Declaration Service UK Government Gateway' or where applicable with, for example, a 'C1207 form' (if applicable). If the Customer's customer is responsible for the payment of duties, then the Customer agrees to secure and present the relevant authorisations for MTIL and its Authorised Subcontractor.

3.9 Tax Deduction and Collection Account Numbers ("TAN Accounts"): If the Customer requests MTIL to use the Customer's own TAN Account, then in such instances the Customer must authorise MTIL and its Authorised Subcontractor in writing, to use this account via an AEP5 form or via a Revenue Online Service Account. If the Customer's customer is responsible for the payment of duties, then the Customer hereby agrees to secure these authorisations for MTIL and its Authorised Subcontractor.

3.10 Demurrage Fee: The Customer acknowledges and agrees that where the estimated demurrage fee is potentially more than the value of the deferment account administration charge, MTIL shall be entitled to add such amounts on to the Declarant's TAN Account or DAN Account (as applicable) in order to expedite customs clearance and mitigate potential requirement to charge demurrage fees. Any fees added to the Declarant's TAN Account and/or DAN Account will be subject to MTIL's comprehensive customs guarantee.

3.11 Customs taxes and duties: All customs taxes and duties will be dealt with separately at the port or point of entry. The value of such taxes and duties to be paid by the Customer will depend on the relevant commodity code, country of origin, Incoterm 2020 applicable to the consignment of goods and any caveats agreed to those Incoterms as special instructions supplied by the Customer to MTIL, together with any other relevant information applicable to a consignment.

3.12 Postponed VAT accounting ("PVA"): If the Customer wishes to avail itself of PVA, the Customer must complete and return to MTIL its PVA form in the timescale required by MTIL.

4. CONFIDENTIALITY

4.1 In this clause 4, "Confidential Information" means information in any form that is related to these terms of business or provision or receipt of the Services and that has been disclosed or is disclosed by or on behalf of one Party to the other Party. Confidential Information includes, without limitation, any information or materials that are derived from, or notes that include, Confidential Information. Confidential Information does not include information which MTIL can demonstrate: (i) is independently developed by MTIL without reference to Confidential Information; (ii) is lawfully received free of restriction from another source having the right to so provide such information; (iii) is or becomes available to the public without breach of these Terms of Business by either Party; or (iv) at the time of disclosure was known to the other Party free of restriction.

4.2 Subject to clause 4.3, each Party to these Terms of Business (the "Recipient") shall: (a) use the other Party's (the "Disclosing Party") Confidential Information solely for the performance of these Terms of Business and performance and receipt of the Services; and (b) keep the Disclosing Party's Confidential Information strictly confidential and not, without the Disclosing Party's prior written consent, disclose it to any other person.

4.3 The Recipient may disclose the Disclosing Party's Confidential Information: (a) to its employees, officers, representatives or advisers who need to know such information for the purposes of exercising the Recipient's rights or carrying out its obligations hereunder and the Recipient shall ensure that such persons comply with this clause 4.3; (b) as may be required by the Irish Revenue or any other governmental or regulatory body, law, or a court of competent jurisdiction; and (c) if such information is public knowledge or already known to the Recipient at the time of disclosure or subsequently becomes public knowledge other than by breach of any duty of confidentiality (contractual or otherwise).

4.4 The Parties agree that the restrictions of this clause shall be in force for the period that Services are provided and shall remain in effect for three (3) years following the date the Services terminate.

5. INTELLECTUAL PROPERTY

5.1 Ownership of Intellectual Property: For avoidance of doubt, nothing in these Terms of Business is intended to grant or transfer any right to the other Party under any patent, copyright or other intellectual property nor shall these Terms of Business grant or transfer to the other Party any right in or to the Confidential Information, or any derivatives thereof.

5.2 Licensed Background Work: MTIL hereby grants to Customer a non-exclusive, worldwide, non-assignable, revocable, royalty-free licence to use MTIL's Background Work for the limited purpose of obtaining the Services hereunder during the term the Services are provided. "Background Work" means technology, intellectual property, materials or other products created, developed or authored by MTIL.

6. STAFFING AND PERSONNEL

6.1 Personnel: MTIL shall perform Services using its employees, officers, and directors (collectively, "Personnel").

6.2 Compliance with Laws: MTIL and the Customer shall comply with all applicable laws, regulations in any jurisdiction in which the Services are to be performed and which apply to import or export of Customer's consignments ("Applicable Law"). MTIL shall not be responsible for action taken or fines or penalties assessed by any governmental agency against any shipment because of the failure of the Customer to comply with Applicable Law or the requirements or regulations of any governmental agency or with a notification issued to the Customer by any such agency.

6.3 TUPE: MTIL shall comply with its obligations under and is responsible for all claims and liabilities arising out of the application of, the Transfer of Undertakings (Protection of Employment) Regulations 2006 (the "Regulations"). The Parties believe that the Regulations will not apply to the subject matter of these Terms of Business either at its commencement or termination. In the event that the Regulations are found to apply, or any individual claims that the Regulations apply, any cost, loss, damage or expense suffered or incurred by MTIL by reason



of any proceedings, claim, liability or demand under or relating to the Regulations or arising from the employment or termination of employment of any person who is deemed to transfer, or who claims to have transferred, to the Customer or a successor supplier, shall be the responsibility of the Customer, save to the extent where MTIL has failed to comply with its obligations as an employer or pursuant to the Regulations.

7. WARRANTIES AND LIABILITY

7.1 Warranties: MTIL warrants that it shall provide the Services with reasonable care and skill. The terms implied by the Supply of Goods and Services Act 1980 (in respect of the Republic of Ireland) and Supply of Goods and Services Act 1982 (in respect of the UK) are, to the fullest extent permitted by law, excluded from these Terms of Business.

7.2 Limitation on Liability: (a) Nothing in these Terms of Business excludes or limits liability: (i) for fraud or fraudulent misrepresentation; or (ii) for death or personal injury caused by negligence; or (iii) for any matter for which it would be unlawful for the Parties to exclude liability) and (iv) in respect of the Customer liability to MTIL to pay the Fees, any expenses and any loss, cost, damage expense or other liability incurred by MTIL arising as a result of or in connection with any breach of or failure of the Customer to comply with Applicable Law including compliance with customs declarations. (b) Subject to clause 7.2(a), MTIL's liability in respect of customs clearance only shall be limited in accordance with the IIFA Terms. In circumstances other than those covered by the IIFA Terms, the Customer's total aggregate liability in contract, tort (including negligence or breach of statutory duty), misrepresentation, restitution or otherwise arising in connection with the performance or contemplated performance of these Terms of Business shall not exceed the fees paid or payable by the Customer to MTIL under these Terms of Business. (c) Subject to clause 7.2(a), neither Party shall be liable to the other Party for any consequential, special, punitive, or indirect damages whatsoever. (d) Subject to clause 7.2(a), MTIL shall not be liable to the Customer for any loss of profit, wasted expenditure, loss of anticipated savings, business, revenue or damage to goodwill or property (in each case whether direct or indirect).

7.3 Unless MTIL carries, stores or otherwise physically handles the shipment, and the loss, damage, expense, or delay occurs during such activity, MTIL assumes no liability as a carrier and is not responsible for any loss, damage, expense or delay to the goods to be forwarded or imported except as provided hereunder and subject to the limitations hereunder, but undertakes only to use reasonable care in the selection of carriers, truckmen, lightermen, forwarders, customhouse brokers, agents, warehousemen and others to whom it may entrust the goods for transportation, cartage, handling and/or delivery and/or storage or otherwise. When MTIL carries, stores or otherwise physically handles the shipment, it does so subject to the limitation of liability set forth in the IIFA Terms.

7.4 Disclaimer: MTIL and its group of companies are not accounting businesses or law practices. Employees of MTIL and its group of companies are not legally qualified and cannot offer legally binding advice. Any information provided by MTIL or its Authorised Subcontractor is only intended for general assistance and/or guidance. The Customer should seek advice from fully qualified professionals on matters with legal and accounting implications.

8. TERM AND TERMINATION

8.1 Term: The Services will continue until terminated pursuant to clauses 8.2 or 8.3 below, or by either Party at any time by giving three (3) months' advance notice in writing to the other Party.

8.2 Termination for Breach/Insolvency: Without limiting its other rights or remedies, either Party may terminate the provision of Services with immediate effect by written notice to the other Party if: (a) the other Party is in material breach of these Terms of Business and, if the breach is capable of remedy, it is not remedied with 30 days of written notice having been given to it specifying the breach and requiring it to be remedied; or (b) an order is made or a resolution passed for the winding-up, bankruptcy or administration of the other Party or if a liquidator, receiver, administrative receiver, administrator, compulsory manager or other similar officer is appointed in respect of the other Party or any of its assets (other than for a voluntary liquidation for the purposes of a bona fide amalgamation or reconstruction); or (c) the other Party is unable to pay its debts as and when they fall due or enters into any arrangement for the benefit of, or composition with, its creditors; or (d) anything analogous to any of the foregoing occurs under the laws of any jurisdiction in relation to the other Party.

8.3 Termination for non-payment: Without limiting its other rights or remedies, MTIL may terminate the provision of Services in whole or in part, with immediate effect by giving written notice to the Customer if the Customer fails to pay any amount due under these Terms of Business on the due date for payment and fails to pay all outstanding amounts within 14 of days after being given written notice to do so.

8.4 Return of Materials: MTIL shall return all Customer Confidential Information, together with all copies thereof, by 30 days after Customer's written request or by 90 days after completion or termination of the Services, except as required to comply with Applicable Law in respect of record keeping.

8.5 Exit Assistance: Subject to mutual agreement as to scope of transition services and the payment of applicable additional charges, MTIL shall, if so requested by Customer, provide assistance reasonably required by Customer to facilitate the smooth transition of the Services to Customer or any replacement supplier appointed by Customer. MTIL has the right to charge for filing and storing Customer records, where Customer has failed to do so, to charge for the presentation of copy records and for any additional administrative work associated with the Customer's failure to adequately manage and/or maintain its records at any time during the provision of the Services.

8.6 Survival: If the Services are terminated for any reason, any provision of these Terms of Business that expressly or by implication is intended to come into or continue in force on termination of the Services shall remain in full force and effect.

9. GENERAL

9.1 Force Majeure: If a Party (an "Affected Party") is prevented, hindered or delayed in or from performing any of its obligations under these Terms of Business by a Force Majeure Event, the Affected Party shall not be in breach of contract or otherwise liable for any such failure or delay in the performance of such obligations, save for the obligation to pay Fees and other amounts. The time for performance of such obligations shall be extended accordingly. A "Force Majeure Event" means any event beyond a Party's reasonable control, which by its nature could not have been foreseen, or, if it could have been foreseen, was unavoidable, including strikes, lock-outs or other industrial disputes (whether involving its own workforce or a third Party's), failure or interruption of energy sources, other utility service or transport network, acts of God, war, threat of or preparation for war, armed conflict, terrorism, riot, civil commotion, interference by civil or military authorities, sanctions, embargo, export or import restriction, quota or prohibition, breaking off of diplomatic relations, national or international calamity, malicious damage, breakdown of plant or machinery, nuclear, chemical or biological contamination, sonic boom, explosion, collapse of building structures, fire, flood, drought, storm, earthquake, volcanic eruption, loss at sea, epidemic, pandemic or similar events, natural disasters or extreme adverse weather conditions, or default of suppliers or subcontractors. If the period of delay or non-performance continues for one month, the Party not affected may terminate the provision of Services by giving ten (10) Business Days' written notice to the Affected Party.

9.2 Variation: No variation of these Terms of Business shall be effective unless it is in writing and signed by the Parties (or their authorised representatives).

9.3 Notice: Any notice or other communication given to a party under or in connection with these Terms of Business shall be in writing and shall be delivered by hand or by pre-paid first-class post or by a signed-for next working day delivery service at its registered office (if a company) or its principal place of business (in any other case); or sent by email to the email address specified by each Party. Any notice or communication shall be deemed to have been received:

- if delivered by hand, on signature of a delivery receipt or, if not signed for, at the time the notice is left at the correct address;
- if sent by pre-paid first-class post, at 09:00 on the second working day after posting;
- if sent by a signed-for next working day delivery service, at the time recorded by the delivery service; and
- if sent by or email, at 09:00 on the next working day after transmission.

"working day" in this clause means Monday to Friday excluding public holidays in Northern Ireland.

This clause 9.3 does not apply to the service of any proceedings or other documents in any legal action or, where applicable, any arbitration or other method of dispute resolution.

9.4 Subcontracting: MTIL may subcontract the provision of Services to any member of its group at its discretion.

9.5 Assignment: Neither Party shall transfer or assign these Terms of Business in whole or in part without the other Party's prior written consent. Any assignment of these Terms of Business in violation of this clause shall be void.

9.6 Third Party Rights: A person who is not a Party to these Terms of Business has no right under the Contracts (Rights of Third Parties) Act 1999 to enforce any term of these Terms of Business.

9.7 Entire Agreement: These Terms of Business contain the whole agreement between the Parties relating to its subject matter and supersedes all prior agreements, arrangements and understandings between the Parties relating to that subject matter. No Party has relied on an oral or written representation not set out in these Terms of Business and no Party shall have any liability for such a representation.

9.8 Severability: If any provision or part-provision of these Terms of Business is or becomes invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision or part-provision shall be deemed deleted. Any modification to or deletion of a provision or part-provision under this clause shall not affect the validity and enforceability of the rest of these Terms of Business.

9.9 Waiver: A waiver of any right or remedy under these Terms of Business is only effective if given in writing and shall not be deemed a waiver of any subsequent breach or default. A failure or delay by a Party to exercise any right or remedy provided under these Terms of Business shall not constitute a waiver of that or any other right or remedy hereunder, nor shall it prevent or restrict any further exercise of that or any other right or remedy hereunder. No single or partial exercise of any right or remedy provided under these Terms of Business shall prevent or restrict the further exercise of that or any other right or remedy hereunder.

9.10 No Publicity: The Parties will not issue press releases or publicity relating to the other Party or these Terms of Business or reference the other Party or its affiliates in any brochures, advertisements, client lists or other promotional materials, without the express prior written consent of that other Party.

9.11 Law and Jurisdiction: These Terms of Business are governed by the laws of the Republic of Ireland. Each Party irrevocably agrees that the courts of the Republic of Ireland shall have exclusive jurisdiction to settle any dispute or claim arising out of or in connection with these Terms of Business or its subject matter or formation (including non-contractual disputes or claims).

10. ANTI-BRIBERY AND ECONOMIC SANCTIONS COMPLIANCE

Each Party shall: (a) comply with all Applicable Law relating to anti-bribery, anti-slavery and anti-facilitation of tax evasion including the Criminal Justice (Corruption Offences) Act 2018, the Criminal Law (Human Trafficking) Act 2008 and the Criminal Finances Act 2017 ("Relevant Requirements"); (b) not engage in any activity, practice or conduct which would constitute an offence under the aforementioned acts; (c) comply with its policies relating to anti-bribery, anti-slavery and anti-facilitation of tax evasion ("Relevant Policies") and enforce them where appropriate; (d) have and maintain in place throughout the term of these Terms of Business its own policies and procedures, including adequate procedures under the Criminal Justice (Corruption Offences) Act 2018 and reasonable prevention procedures under the Criminal Finances Act 2017, to ensure compliance with the Relevant Requirements, and the Relevant Policies and enforce them where appropriate; (e) have and maintain in place throughout the term of these Terms of Business a system of training for its employees, suppliers and subcontractors to ensure compliance with the Relevant Requirements, and the Relevant Policies.



APPENDIX A – SERVICES

1) SERVICE ARRANGEMENT

MTIL shall or shall procure that its Authorised Subcontractor shall provide the Services during its core business hours of 08.00hrs to 21:30 hours Monday to Friday and 08:00 to 16:00 Saturday, excluding public holidays in Northern Ireland, ("Business Hours") save that onboarding of the Customer and commencement of new services will only occur Monday to Friday between the hours of 09:00 to 17:00 excluding public holidays in Northern Ireland and Saturdays (Local time in Belfast, Northern Ireland). In the event that any processing or checking of customs declarations is required by the Customer outside of Business Hours, additional charges will be payable by the Customer as notified by MTIL.

2) SERVICE DESCRIPTION AND PROCESS

a) Based on the information provided by the Customer in respect of its current consignment volumes, MTIL shall provide to the Customer an estimate of the customs declarations that will be required to each relevant customs authority.

b) The Customer authorises MTIL and its Authorised Subcontractor to complete and submit customs entries as a direct representative (in accordance with Articles 18 & 19 of (EU) Regulations No. 952/2013, the Taxation Act (cross border trade) 2018 and subsequent legislation) ("Direct Representative"). The right to act as the Customer's Direct Representative shall remain effective for all international trade until revoked in writing to MTIL by the Customer.

c) The Customer shall provide to MTIL all instructions in writing and any verbal statement made by either Party will not be binding.

d) The Customer shall provide written commercial invoices including but not limited to the following information: the collection and delivery address, a description of the goods, packages and weights of the items in the consignment where items are individually defined by the commodity codes and country of origin for all customs declarations undertaken by MTIL that satisfies the requirements of European Union and United Kingdom border officials and authorities (each a "Commercial Invoice"). The Customer affirms that it has a non-delegable duty to disclose any and all information required to import and export consignments.

e) In addition Commercial Invoices will need to include the following information for customs purposes:

- Details of the Parties involved in the declarations i.e. importer of record and exporter of record and including EORI numbers.
- International Commercial Terms - Incoterms 2020. The Incoterms must be clearly stated on the commercial documentation in words or using the recognised three-letter short code. The Customer agrees that any deviations to the agreed Incoterm 2020 shall be clearly stated on the commercial documentation.
- Origin of the goods – The correct origin of the goods must be declared on the Commercial Invoice. If preferential origin is to be claimed, the correct statements or evidence must be present either on or with the Commercial Invoice.
- Value and currency – The Customer will provide the customs value of all items. This value shall be in accordance with the World Trade Organisation Valuation Agreement (formerly known as Article VII of the General Agreement on Tariffs and Trade (GATT) 1994). The primary basis for the valuations shall be the "transaction value", i.e. the price actually paid or payable for the goods when sold for export to the country of importation. Where no transaction has occurred for example free of charge goods, intrinsic value, samples, and warranty replacement, the Customer shall forward to MTIL, documentation for customs purposes that satisfies the requirements of the World Trade Organisation Valuation Agreement.
- Commodity code – the Customer agrees to include full and correct commodity codes of 10 digits for import (as required by national customs authorities) or 8 digits for export only transactions. The Customer will detail all commodity codes on the relevant Commercial Invoice as per the European Union Common Customs Tariff and/or the United Kingdom Integrated Trade Tariff (the "Published Tariffs"). If there are any issues or there are unforeseen, minor adjustments in the Published Tariffs, (which could mean consignments are delayed due to incorrect commodity codes) the Customer hereby consents to MTIL and its Authorised Subcontractor amending the commodity codes to the nearest suitable classification and MTIL (or its Authorised Subcontractor) will notify the Customer of this non-conformance in writing, as soon as reasonably practicable.
- The Customer shall notify MTIL in writing when a consignment is licensable or is subject to prohibitions and restrictions under current customs guidelines and Applicable Laws. MTIL will consider any commodities that are subject to any prohibition and restriction measures, to be 'innocent' and will declare to the relevant customs authority accordingly, unless pre-advised in writing by the Customer.

f) Where no specific customs regime or procedure code (including but not limited to SAD Box 37a Procedure Code and Data Element (DE) 1/10 and 1/11: requested and previous Procedure Codes of the Customs Declaration Service as updated from time to time) has been identified on the commercial documentation provided by the Customer or specific written instructions by the Customer to MTIL, the Customer agrees that MTIL can declare the goods for home use in compliance with the relevant customs procedures as set out in the Revised Kyoto convention Annex B as set out in the link below: <https://unstats.un.org/unsd/trade/ws%20bangkok06/workshop%20materials/kyoto%20convention.pdf>

g) The Customer agrees that where incomplete or incorrect data is supplied to MTIL causing an incorrect declaration to EU and/or UK border and customs authorities, the Customer will be responsible for all cost of amendments and/or corrective actions.

h) MTIL will use reasonable skill and care to input the data from the Customer's Commercial Invoice (or other suitable electronic pre-agreed format) to transmit the declaration to the relevant customs authority without error. In the event that MTIL fails to do so resulting in errors within the documentation which would not be reasonably expected by a company of similar expertise and standing as MTIL, any resulting costs for amendments and/or corrective action to the extent directly attributable to MTIL's failure will be the responsibility of MTIL. Where MTIL is required to undertake post customs clearance amendments in respect of a customs declaration on behalf of the Customer, the Customer hereby gives authorisation for MTIL and its Authorised Subcontractor to do so.

i) MTIL shall issue to the Customer an electronic version of each relevant customs clearance declaration. Any other additional summaries or administrative work will be agreed in writing between the Parties. The Customer agrees to promptly review all documentation and/or data and notify MTIL of any complaint within 5 working days. MTIL is not liable for errors or omissions not reported to them within 10 working days of the provision of documents. "working day" in this paragraph means Monday to Friday excluding public holidays in Northern Ireland.

j) In the event the Customer utilises MTIL's bulk upload facility (which is a facility which allows the Customer to provide a spreadsheet that details the particulars of the commodities and products that are contained in the relevant consignment), it shall provide to MTIL an electronic data file in accordance with requirements of MTIL.

3) SPS (SANITARY AND PHYTOSANITARY) CONTROLS

a) Certain SPS goods require extra controls. Any documents required will need to be provided with the Commercial Invoice and must travel with the load as required by EU and/or UK border and customs authorities.

b) The required documentation includes but is not limited to: Products of Animal Origin or Animal By-Products, Export Health Certificate; Organic Products; Certificate of Inspection; High-Risk composite products subject to BCP checks; Export Health Certificate; Low-Risk composite products subject to BCP checks; Private Attestation

4) EXCLUSIONS

MTIL affirms and the Customer acknowledges and agrees that the following items are excluded from the scope of the Services and these Terms of Business unless otherwise agreed in writing by MTIL: Aircraft on ground parts; Bullion and other currencies/securities; CITES commodities; courier and other governments' fees; conventions; customs bond or guarantee; customs additional examination; dangerous goods; demurrage, detention or storage after free time; excise goods; fumigation; hand-over fees; high value items; human remains; live animals; mobile phones and other electronic items containing proscribed batteries; perishables; personal effects and private addresses; pharmaceutical products for human use; SPS goods requiring additional inspections e.g. DAERA, DAFM, DEFRA, HSE; taxes including duties; transit documents; user fees; waste material/scrap metal; weapons, munitions, their parts and other strategically controlled items.

KEY CONTACTS

MTL key contacts as updated by notice in writing from time to time

Team	Email	Phone
Declarations Team	md_customs@montgomerytransport.com	048 9084 9321
Declarations Team	mt_customs@montgomerytransport.com	
Customs Brokerage job requests	mtg_ens@montgomerytransport.com	
Escalation email	customsescalation@montgomerytransportgroup.com	
Authorisations and Documents repository	sad_customs@montgomerytransport.com	
Customs Finance	customs.finance@montgomerytransport.com	
Accounts payable		