

MONTGOMERY TRANSPORT GROUP Customs: APPENDIX A – SERVICE LEVEL AGREEMENT

1. SERVICE ARRANGEMENT

The relevant contracting entity within the Montgomery Transport Group (MTG), namely Montgomery Transport Limited (NI012639), Montgomery Transport Ireland Limited CRO 116625, Montgomery Distribution Limited (NI046408) or Montgomery Freight Management Limited (NI653566), shall provide, or procure the provision of, the Services by its Authorised Subcontractor during its core business hours of 08:00 to 21:30 Monday to Friday and 08:00 to 16:00 Saturday, excluding public holidays in England and Northern Ireland ("Business Hours"). Customer onboarding and commencement of new services shall take place Monday to Friday between 09:00 and 17:00, excluding Northern Ireland public holidays and Saturdays (UK/IE local time). Where the Customer requires customs declaration processing or checking outside Business Hours, additional charges shall be payable as notified by MTG.

2. SERVICE DESCRIPTION AND PROCESS

- 2.1. Based on the information provided by the Customer in respect of its current consignment volumes, MTG shall provide to the Customer an estimate of the customs declarations that will be required to each relevant customs authority.
- 2.2. The Customer authorises MTG and its Authorised Subcontractors to complete and submit customs entries as the Customer's Direct Customs Representative, in accordance with applicable customs legislation, including Section 21 of the Taxation (Cross-border Trade) Act 2018 and/or Article 18 of Regulation (EU) No. 952/2013 (the Union Customs Code), as applicable. Unless otherwise expressly agreed in writing, MTG shall act as Direct Customs Representative, in the name of and on behalf of the Customer. Where the circumstances of a transaction require or permit Indirect Customs Representation, MTG shall only act as an Indirect Customs Representative where this has been expressly agreed in writing by MTG following completion of such due diligence as MTG considers necessary and confirmation in writing of the basis on which the representation will be undertaken. In such circumstances, MTG shall act in its own name but on behalf of the Customer and the Customer acknowledges that the terms, liabilities, obligations and indemnities applicable to such representation shall be those set out in these Terms of Business and any specific written agreement between the parties. MTG shall not be obliged to provide Indirect Customs Representation and shall not accept such instructions where the relevant legal entity is not established in the United Kingdom or the European Union, unless MTG has expressly confirmed in writing that it is prepared to act following appropriate due diligence and assessment of the applicable legal and commercial requirements. The authority granted to MTG and its Authorised Subcontractors to act as the Customer's Direct Customs Representative shall remain effective for the duration of the Customer's use of the Services unless revoked by the Customer in writing or otherwise terminated in accordance with these Terms of Business.
- 2.3. The Customer shall provide to MTG all instructions in writing and any verbal statement made by either Party will not be binding.
- 2.4. The Customer shall provide 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 MTG 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.
- 2.5. In addition Commercial Invoices will need to include the following information for customs purposes:
 - 2.5.1. Details of the Parties involved in the declarations i.e. importer of record and exporter of record and including EORI numbers.
 - 2.5.2. 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.
 - 2.5.3. 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.
 - 2.5.4. 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 MTG, documentation for customs purposes that satisfies the requirements of the World Trade Organisation Valuation Agreement.
 - 2.5.5. 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 MTG and its Authorised Subcontractor amending the commodity codes to the nearest suitable classification and MTG (or its Authorised Subcontractor) will notify the Customer of this non-conformance in writing, as soon as reasonably practicable.
- 2.6. The Customer shall notify MTG in writing when a consignment is licensable or is subject to prohibitions and restrictions under current customs guidelines and Applicable Laws. MTG 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.
- 2.7. 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 MTG, the Customer agrees that MTG can declare the goods for clearance 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>

- 2.8. The Customer agrees that where incomplete or incorrect data is supplied to MTG 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.
- 2.9. MTG 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 MTG 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 MTG, any resulting costs for amendments and/or corrective action to the extent directly attributable to MTG's failure will be the responsibility of MTG. Where MTG 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 MTG and its Authorised Subcontractor to do so.
- 2.10. MTG 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 MTG of any complaint within 5 working days. MTG 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 the United Kingdom.
- 2.11. In the event the Customer utilises MTG'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 MTG an electronic data file in accordance with requirements of MTG.

3. SPS (SANITARY AND PHYTOSANITARY) CONTROLS

- 3.1. Certain SPS goods require extra controls. SPS goods and SPS-related services are excluded unless expressly accepted in writing by the relevant contracting party. Where accepted, all inspection, documentary, port, competent-authority, storage, demurrage and related costs are rechargeable to the Customer in full.
- 3.2. 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

MTG 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 MTG: 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.

5. KEY CONTACTS

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

UK 028 9084 9321
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Team	Email
Declarations Team	mt.customs@montgomerytransport.com
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