

**COPY/PASTE THIS AUTHORISATION TO YOUR COMPANY LETTERHEAD &
COMPLETE AS NECESSARY**

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

Dated:.....

I (i)

Having authority to sign on behalf of

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

Hereby appoint

B: Simarco International Limited (EORI no.) **GB688528180000** (iii)

to act on behalf of the entity named A above in the capacity of a **Direct Representative** in accordance with the taxation (Cross Border) Trade Act 2018 (TCTA 2018). 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 the customs agent named at B to delegate customs clearance to sub agents as a **Direct Representative** of the declarant in all dealings with HMRC where circumstances necessitate.

The entity named in A authorises their representative, the customs agent named at B, to declare goods to HMRC using

Deferment Approval Number:..... (if applicable)

VAT Number:.....

Note:

In accordance with the taxation (Cross Border) Trade Act 2018 (TCTA 2018), 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.

From 1st January 2021, if you're a UK VAT-registered business, you can account for import VAT on your VAT return (also called postponed VAT accounting) meaning you can declare and recover import VAT on the same VAT Return, rather than having to pay it upfront and recover it later. This will be made available for you via the government digital service representing the notional VAT on the shipments in the period. This statement will indicate the total notional VAT postponed from the previous month and will be used in your next quarterly VAT return as a notional input VAT amount. More information can be found [here](#).

If you do not have your own deferment and require the use of the Simarco account, we will apply Postponed VAT Accounting by default for all import declarations we make on your behalf from 1st January 2021, meaning import VAT will not be required for payment at the time of import and you will not receive a C79 VAT certificate.

Should you choose for whatever reason, not to utilize Postponed VAT Accounting then it will not be possible to use the Simarco deferment account and any duty or VAT amounts must be entered on either your own deferment account or paid directly to HMRC by FAS payment, the latter of which, may delay the clearance and delivery of the shipment(s).

Signed:.....

Position:.....

Dated:.....

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.