

CUSTOMS AGENCY REGULATIONS

GENERAL PROVISIONS

Article 1

For the purpose of these Regulations, the following terms shall have the meanings as defined below:

- 1) Company – WELCOME Airport Services sp. z o.o. of Warsaw (address: ul. Żwirki i Wigury 1, 00-906 Warszawa), entered in the register of entrepreneurs by the Warsaw District Court in Warsaw, 14th Commercial Department of the National Court Register [KRS] under the number KRS 0000052842, NIP [Tax ID No (VAT No).] 522-25-30-215 , REGON [business statistical ID no.] 016257904;
- 2) Customs Agency – the Agency operated by the Company;
- 3) Customs declaration – the activity where a person, in the required form and manner, expresses the intention to submit the goods for specific customs procedure, pointing to special measures to be applied, where applicable;
- 4) Customs procedure – one of the following procedures under which goods may be placed in line with the customs regulations:
 - a) release for free circulation;
 - b) special procedures;
 - c) export:
 - transit, comprising external and internal transit;
 - storage, comprising customs warehousing and free zones;
 - specific use, comprising temporary admission and end-use;
 - processing, comprising inward and outward processing.
- 5) Customs representative - any person empowered by another person to carry out activities and formalities required under customs law before customs authorities;
 - a) Direct representation – when the customs representative acts in the name of and on behalf of another person;
 - b) Indirect representation – when the customs representative acts in his or her own name but on behalf of another person.
- 6) Principal – a person granting authorisation (empowerment).

Article 2

Customs Agency makes customs declarations of goods kept in Temporary Storage Facilities located at John Paul II International Airport Kraków-Balice, Warsaw Chopin Airport in Warsaw and Solidarity Szczecin-Goleniow Airport (hereinafter: "Storage Facilities") or any other place indicated by the Principal.

Article 3

As part of its business activity, the Customs Agency provides the services for the Principal and represents the Principal before customs authorities, in compliance with the authorisation (empowerment) granted. The Customs Agency operates in compliance with applicable laws and regulations. When providing the services, the Customs Agency uses exclusively competent and qualified customs agents. The Customs Agency may provide the services to Principals either under direct or indirect representation.

Article 4

When granting authorisation (empowerment), the Principal shall provide a document reflecting the contents of a valid extract from an entry in the Register of Entrepreneurs of the National Court Register [Krajowy Rejestr Sądowy (KRS)] or a printout from the Central Register and Information on Business Activity [CEIDG] containing NIP (Tax ID No (VAT No)) and REGON [Business Statistical ID No.] certified as true and correct by Principal's Management Board or by the Principal himself/herself when the Principal is a self-employed person, as applicable. For every authorisation the Principal shall provide other documents required under separate provisions of law (e.g. photocopy of international trade permit/license held).

Article 5

Granting an authorisation is subject to a stamp duty fee in the amount of PLN 17.00, payable to a bank account of Poznań City Hall: PKO Bank Polski S.A. Wydział Finansowy Oddział Pozostałych Dochodów Podatkowych i Niepodatkowych ul. Libelta 16/20, 61-706 Poznań, account no.: 94 1020 4027 0000 1602 1262 0763, transfer description: "Authorisation for WELCOME Airport Services sp. z o.o. to make customs declarations of goods and to representation before customs authorities".

Article 6

The authorisation shall be made in three counterparts for the purpose of registration in the customs administration system and signed by persons duly authorised to represent the entity or holding appropriate powers.

Article 7

Three counterparts of the signed empowerment shall be sent to:

AGENCJA CELNA WELCOME Airport Services Sp. z o.o.
ul. Wirażowa 29 pok. (room) 116, 02-158 Warszawa

Copies of the documents shall be sent to: agencjaczelna@welcome-as.pl

Article 8

When the Principal wishes to revoke the authorisation, they shall promptly notify the Company in writing by sending the revocation notice to: WELCOME Airport Services Sp. z o.o. ul. Wirazowa 29 02-158 Warszawa. Revocation of the authorisation shall take effect at the end of the calendar month following the month in which the revocation was served.

Article 9

In the event of any change to the Principal's seat, place of business, or business name, the Principal shall promptly furnish the Company with the current documents required for the purpose of granting the authorisation, reflecting any such change(s).

OBLIGATIONS OF THE PRINCIPAL

Article 10

1. The Principal shall furnish the Customs Agency with:
 - a) all duly completed documents concerning the goods subject to customs declaration, as required by law, prior to completing any customs documents;
 - b) the relevant documents translated by a certified translator upon request;
 - c) any and all other documents required or requested by the customs authorities or the Customs Agency.
2. When furnishing the documents, the Principal guarantees with the company stamp and legible signature that the documents provide true and correct information on the goods concerned; that due diligence has been exercised when preparing and submitting the documents required to make customs declaration; that the translation into Polish of the invoice submitted for the purpose of customs clearance containing description of goods (material of which the goods are made and purpose of the goods) is reliable.
3. The Principal shall furnish the Company with complete set of documents required for the purpose of customs clearance of goods, concerning preferential measures or origin of the goods, affecting their customs value and tax basis. The Customs Agency should be furnished with the original certificate of origin in order to present the same to the customs authorities.
4. Moreover, the Principal shall provide all necessary information concerning the goods, in particular when trading in goods subject to non-tariff limitations. In such case, the Principal should provide the Customs Agency the information on the type of goods and documents required under separate legal provisions (e.g. copies of foreign trade permits/licenses granted by relevant ministries).
5. Non-tariff limitations shall include:
 - goods subject to protection under copyrights laws;
 - goods subject to anti-dumping duty and/or countervailing duty;
 - goods covered by Common Agricultural Policy;
 - dual use items;
 - dangerous goods, such as chemicals, drugs, medicines, waste and other;

- goods subject to protection under conservation of wildlife regulations;
- goods subject to veterinary inspection;
- goods subject to inspection of plants and foodstuffs.

6. The Principal shall be liable towards the Customs Agency for any damage, including financial, incurred by the Customs Agency as a result of using before customs authorities documents and information provided by the Customer, which have proved to be false, inaccurate or which have not reflected the actual or legal status.

Article 11

The Principal shall:

- a) specify the tariff classification of goods (applicable CN code) in the invoice or other document submitted for the purpose of the customs clearance;
- b) promptly comply with requests, adjudications, decisions of customs authorities issued in the course of customs procedures;
- c) provide, upon request of customs authorities, any additional information and documents necessary to make customs declarations and documents relevant for the customs inspections;
- d) reliably verify actual compliance of the goods with appended customs documents, particularly as regards: volume, weight, type and value of goods.

Article 12

Failure by the Principal to present any of the above-mentioned documents shall release the Customs Agency from the obligation to make customs declaration and from any responsibility/liability related to customs clearance of the goods concerned.

Article 13

1. The Principal shall make advance payments on account of customs duties, to the bank account specified by the Customs Agency, within the time limits prescribed by the Customs Agency, when any customs duties become due and payable in connection with the customs clearance.
2. In the absence of advance payments referred to above, the Customs Agency shall not be obliged to make the customs declaration and/or to pay customs duties on behalf of the Principal. The decision in this respect shall be solely at the Agency's discretion.
3. An advance payment shall be deemed duly made on the date the requested amount is credited to the Customs Agency's bank account.

Article 14

In the event of failure to timely provide the goods or documents required to make the customs declaration, the Principal shall pay all storage and warehousing fees as well as costs of re-export of goods or any other costs incurred to assign appropriate customs-approved treatment or use.

Article 15

The Customs Agency shall not be liable for any consequences of failure by the Principal to pay the tax and customs debt resulting from a decision of the customs authorities.

Article 16

The Customs Agency shall have the right of pledge over the Principal's goods and documents in the case of Principal's failure to make advance payments on account of customs debt or to pay for the services provided by the Customs Agency to the Principal.

Article 17

The Principal shall pay customs and tax duties or any other amounts due under the Customs Law Act of 19th March 2004.

CUSTOMS DOCUMENTATION AND RECORDING CUSTOMS DECLARATIONS

Article 18

All customs declarations made shall be recorded in the WinSAD HUZAR system. All entries in the system shall be made with the use of electronic data processing technologies.

Article 19

Tariff classification of goods shall be assigned based on the tariff code (CN) specified by the Principal.

When the correct CN tariff code is established, the relevant correspondence shall be recorded under the case reference number, with the indication of the applicable AWB no as provided in the warehouse system, provided that the goods are stored in the Temporary Storage Facilities operated by the Company.

FINAL PROVISIONS

Article 20

The Customs Agency shall not be liable for inadequate performance of any service covered by the authorisation where such inadequate performance is consequent upon acts/omissions of the Principal, in particular failure by the Principal to fulfil the obligations prescribed herein. The Customs Agency shall not be liable for the application of inappropriate tariffs for reasons attributable to the Principal, including due to the absence of the reliable information about the goods or to incomplete or incorrectly translated invoice.

Article 21

Fees due to the Customs Agency shall be charged at the rates prescribed in the current Price List or individually agreed with the Principal, and payable on the basis of relevant invoices.

Customs Agency's Price List is attached hereto and published on the company's website at: www.welcome-as.pl.

Article 22

“Outlay Commission” shall be charged in respect of the customs debt guarantee extended by the Customs Agency.

Article 23

Goods will be released upon completion of the customs clearance and release of the goods by the customs authorities or, in the case of imported goods, when all the amounts due in respect of the customs services provided to the Customer are credited to the Company’s bank account, in particular tax and customs payments on account of customs debt.

Article 24

Goods shall be released from the warehouse when all amounts due to the Company on account of customs and storage/ warehousing services, as well as tax and customs payments due on account of the customs debt have been credited to the Company’s bank account as per relevant invoices and customs note.

Article 25

In matters not governed herein, the relevant provisions of Polish law shall apply.

Article 26

Any dispute between the Company and the Principal shall be resolved by common court competent for the seat of the Company.

Article 27

Customs Agency working hours are: Monday - Friday 8:00 AM - 4:00 PM, excluding public holidays.

Authorisation template and additional guidelines for importers are available at: www.welcome-as.pl

Head of Customs Agency
Paweł Kubinek