

**Appointment of a Customs Clearance Agent  
to act as a Direct Representative**

I, ..... ( i )

Having authority to sign on behalf of

A (name).....(no.).....( ii )

Hereby appoint

B (name) International Maritime Agencies Ltd... (no.) IE 6544445D.....( iii )

to act on behalf of the firm named at A above in the capacity of a Direct Representative in accordance with Article 5 of Council Regulation (EEC) No. 2913/92.

This Appointment applies with effect from the date of signature until revoked by the firm named at A above.

Note:

In accordance with the Customs Code, 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.

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 & AEP Trader Identification No. of importer or exporter.  
(iii) Legal name & AEP Trader Identification No. of representative or agent.

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IMPORTANT REMINDER

FOR CUSTOMS CLEARANCE AGENTS

**Council Regulation (EEC) No. 2913/92 – the EU Customs Code and right of representation**

When completing an import or export declaration you are required to specify in Box 14/1 of the SAD the capacity in which you are acting. Completion is mandatory but three options are permitted:

- (a) Enter "1" if you are the Declarant – you as the importer/exporter are acting in your own name and on your own behalf. You are responsible for any customs debt that may arise as a consequence of the declaration.
- (b) Enter "2" if you are the Direct Representative – you are acting in the name of and on behalf of the importer/exporter, whose details you supply in the declaration. The importer/exporter is responsible for any customs debt that may arise as a consequence of the declaration, *provided you hold the necessary authorisation from the importer/exporter.*
- (c) Enter "3" if you are the Indirect Representative – you are acting in your own name but on behalf of the importer/exporter, whose details you supply in the declaration. You and the importer/exporter are jointly liable for any customs debt that may arise as a consequence of the declaration, *provided you hold the necessary authorisation from the importer/exporter.*

Where you are acting on behalf of another (i.e. a Representative), the nature of the representation is a matter to be agreed between you and the importer/exporter. However, as a Representative, you must be in a position to produce to Revenue on demand evidence of your authority to act as such. While there is no specific format laid down in the Code in relation to such authority, Revenue would expect that the authority would be in accordance with the specimens attached to this Notice.

*Where a person indicates in Box 14/1 of a declaration that he/she is acting as a Representative (either directly or indirectly) but cannot produce a valid authorisation from the importer/exporter empowering the person to so act, the Code provides that the person shall be deemed to be acting in his/her own name and on his/her own behalf (i.e. shall be treated as the Declarant). Customs agents and representatives should note this situation in particular as the consequences are that any customs debt in relation to the declaration (including any debt arising from a subsequent audit) will be payable by the customs agent or representative.*

**This Bulletin replaces AEP Trader Bulletin Issue No. 14 dated November 2000 which is hereby cancelled.**