

**On Importer/Exporter Letterhead**

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

I, ..... ( i ) Having authority to sign on behalf of

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

Hereby appoint:

**B) Smart Border Clearance Ltd** (EORI no) **GB 270068124000** to act on behalf of the firm named at A above in the capacity of a **Direct Customs Agent** in accordance with Schedule 21 Customs Agents of the Taxation (Cross Border Trade) Act 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 firm 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 Customs Agent** 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:**..... **EORI Number:**.....

**Are you using Postponed VAT Accounting (PVA)** [YES / NO ]

**Commodity Codes on Invoices are Correct?** [YES / NO ]

Note:

In accordance with Clause 21 Customs Agents of the Taxation (Cross Border Trade) Act 2018, a Direct Customs Agent 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.

**PVA (Postponed VAT Accounting) will be used by default unless otherwise indicated.**

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.