

RESPONSIBLE REPRESENTATION AGREEMENT UNDER GLOBAL NUMBER

Article 1. Parties

Between

..... (name and legal form), whose registered office is situated at,
entered in the Register of Companies under number, represented by
....., of the one part.

hereinafter referred to as "the Principal",

and

GOSSELIN FORWARDING SERVICES NV, whose registered office is situated at 2100 Deurne,
Belcrownlaan nr 40, entered in the Antwerp Register of Companies under company number
0446.914.731, represented by Marc Smet, Managing Director of the other part.

Hereinafter referred to as "the Responsible Representative"

Article 2. Formalities

The Responsible Representative undertakes to perform the formalities specified in Royal Decree No 31 of 2 April 2002 issued to implement the Belgian Value Added Tax Code.

The Principal undertakes to fully cooperate, sign the necessary documents, furnish and supply the records and information concerned at the Responsible Representative's first request.

Article 3. Responsible Representative's Obligations

The Responsible Representative undertakes to perform his assignments in accordance with the provisions of Belgian Value Added Tax Code and the implementation decrees concerned.

In accordance with section 2, § 3 Royal Decree No 31 of 2 April 2002, the Responsible Representative is subrogated to all the Principal's rights granted to the Principal or to all obligations imposed on the Principal by or in pursuance but the Belgian Value Added Tax Code.

The Responsible Representative shall fulfil all and any obligations inter alia regarding the keeping of the books, the preparation of declarations and listings, and the issue and making out of invoices and documents and pay the value added tax due on account of the declarations made.

The Responsible Representative represents the Principal with regard to such authorities as are competent to pursue the application of the Belgian Value Added Tax Code and the implementation decrees concerned.

Article 4. Principal's Obligations

The Principal undertakes to order only the person mentioned in article 1 of this Agreement as his Responsible Representative to represent him in accordance with section 55 § 3 of the Belgian Value Added Tax Code and Royal Decree No 31 of 2 April 2002 issued to implement such Code.

The Principal undertakes to abstain from doing any acts on account of which he will owe Belgian value added tax and to limit himself to doing the following acts whereof a limitative enumeration hereinafter appears, with the Responsible Representative's intervention:

- the import of such goods as are not placed under the VAT entrepot regime, insofar as such import has taken place with the view to the next delivery of the same goods;
- the acts aimed at by section 39quarter, § 1, 1^o and 3^o of the Belgian Value Added Tax Code or such acts of placing goods under the VAT entrepot regime as are not subject to value added tax;
- the withdrawal of goods from the VAT entrepot regime;
- the intra-Community acquisition of goods or acts regarded as equivalent which are not placed under the VAT entrepot regime, to such extent as to which the intra-Community acquisition of goods has taken place with a view to a next delivery of the same goods which is exempt under section 39, § 1, 1^o and 2^o the Belgian Value Added Tax Code (export);
- the acts consisting in an intra-Community acquisition of goods which are not placed under the VAT entrepot regime, with the exception of any other acts subject to value added tax in Belgium.

The Principal undertakes to provide a Responsible Representative with all and any such documents as are necessary for the performance of his assignment, in time, both at the beginning and during the performance of the Agreement.

The Principal shall be responsible for the completeness, correctness, validity, authenticity, timeliness and the proper use of the documents put at the Responsible Representative's disposal by him.

The Principal undertakes to deliver the transport documents (CMR, ...) and/or signed delivery notes, which can be used as a receipt by the consignee / customer in another member state, to the Responsible Representative immediately.

By signing this Agreement, the Principal confirms to have taken note of the fact that in accordance with section 55 § 4, paragraph 2 of the same Belgian Value Added Tax Code, the Responsible Representative is jointly and severally liable together with the Principal to pay the value added tax, interests and fines owed by the Principal, by virtue of the Belgian Value Added Tax Code and the implementation decrees concerned.

The Principal undertakes to sign all and documents drawn up by the authorities as mentioned in article 3, last paragraph of this Agreement, regarding the control of a correct application of the Belgian Value Added Tax Codes and the implementation decrees concerned, together with the Responsible Representative.

Article 5. Duration and Termination of Agreement

5.1. Unless otherwise agreed, the Responsible Representative binds himself for the periods wherein acts are performed by the Principal in Belgium as set forth in article 4, paragraph 2 of this Agreement.

The Responsible Representative’s assignment shall commence from the signature of this Agreement unless this Agreement is signed before he is recognised as Responsible Representative, in which case it shall commence from such recognition.

The Agreement can be terminated reciprocally subject to one month notice being given, reckoning from the day after the day the registered letter was sent.

5.2. The Agreement can be terminated immediately if the Principal does not fulfil his obligations as specified in this Agreement as well as in the event of any shortcoming or infringement of any obligation set forth in the Belgian Value Added Tax Code or the implementation decrees concerned, which together with reasons of bankruptcy, apparent insolvency, delay in the payment of invoices and expired security, is accepted by the Principal as unilateral grounds of termination without notice, without prejudice to the Principal's obligation to hold the Responsible Representative unconditionally harmless also after the termination of this Agreement and to fulfil each claim made against the latter by the public authorities or third parties.

5.3. In the event of decease, withdrawal of his recognition by the public administration or in the event of a fact resulting in the Responsible Representative's incapacity, the Principal shall take care of his immediate replacement so that the Responsible Representative's removal is acceptable to the public authorities.

As long as this is not done, the Principal shall abstain from any such acts as are specified in section 2 § 1 of Royal Decree No 31 of the 2 April 2002 issued to implement the Belgian Value Added Tax Code.

Article 6. Jurisdiction and Administration of Justice

This Agreement shall be governed only by the laws of Belgium.

The nullity or revocation of one clause of this Agreement shall not entail the nullity or revocation of the Agreement.

All and any such disputes between the contracting parties as may arise from this Agreement shall fall within the exclusive jurisdiction of the Courts of the place of the Responsible Representative’s registered office, without prejudice to the Responsible Representative’s right to bring the dispute before another Court himself.

Antwerp, the .. . / .. . /

Each Party hereto acknowledges having received one original copy.

The Principal

The Responsible Representative

VAT-number :

Global VAT-nr.: BE0796526782