

<p>STANDARD TERMS AND CONDITIONS FOR THE PROVISION OF GOODS AND/OR SERVICES TO THE WCO</p>

This legal document features compulsory contractual provisions that are communicated to all suppliers invited to submit a quotation or an offer for the provision of goods and/or services to the Customs Cooperation Council, known as the World Customs Organization (“WCO”), regardless of the applicable procurement procedure, it being understood that:

- (i) by submitting a quotation or an offer, the supplier is deemed to have accepted the WCO Standard Terms and Conditions unconditionally; in the absence of such acceptance, the quotation or offer shall be rejected as non-admissible;
- (ii) WCO Standard Terms and Conditions shall supersede any contrary clause in any other contractual document whether provided to the WCO or not, including the supplier’s own terms and conditions; and
- (iii) where the total value of goods and/or services to be provided to the WCO is greater than twenty-five thousand (25,000) euros or if required by the supplier regardless of the amount, a formal contract shall be drawn up and negotiated between the parties on the basis of these WCO Standard Terms and Conditions, which shall form a minimum and non-exhaustive basis to be expanded and added to in line with the requirements and specific features of each individual case.

SECTION I – PAYMENTS

- 1.1 All payments by the WCO for goods and/or services shall be made within thirty (30) calendar days of receipt of an invoice.
- 1.2 Invoices shall reference the WCO as the “*Conseil de Coopération Douanière*”.
- 1.3 If the supplier asks for an advance payment, the amount payable may not exceed fifty per cent (50%) of the total amount, unless expressly agreed otherwise by the WCO. The balance shall be paid after completion of the services and/or delivery of the goods, within thirty (30) calendar days of receipt of the final invoice.
- 1.4 Under Section 8 of the Annex to the Convention of 15 December 1950 establishing a Customs Co-operation Council, the WCO is exempt from taxes and duties on acquisitions of goods and services conducted on the territory of its Members.

Specifically, the WCO is not a taxable person in the sense of Article 9 of Directive 2006/112/EC and has no VAT number:

- for intra-Community transactions (EU), the supply of goods and services to the WCO is VAT-exempted under Article 151.1(b) of Directive 2006/112/EC, and the WCO shall provide the supplier with a VAT exemption certificate for each purchase if expressly requested to do so (Form No. 151);
 - for domestic transactions (Belgium), the supply of goods and services to the WCO is VAT-exempted under Article 42(3), paragraph 1, point 4 of the VAT Code, and suppliers must include the following phrase on their invoices “*Exemption de la TVA – Art. 42, §3, alinéa 1er, 4°, du Code de la TVA – Décision ministérielle ET 121.600/A24/L16 du 2 décembre 2021. La validité de cette décision prend cours le 1er janvier 2022 et échoit à la date du 31 décembre 2026.*”
- 1.5 Penalties for late payment shall be applicable only in the event of failure to act on a formal written reminder to the WCO and, where such penalties are due, they shall be calculated using the legal rate applicable in Belgium for late payments in commercial transactions.

SECTION II – SETTLEMENT OF DISPUTES AND APPLICABLE LAW

- 2.1 The WCO, being an intergovernmental organization and as such independent of its Members, enjoys immunity from jurisdiction and execution under international law and cannot be brought before a national court.
- 2.2 Under Article IX, Section 24 of the Annex to the Convention establishing a Customs Co-operation Council, the WCO must include in all its contracts a specific “Settlement of disputes” clause which provides for an arbitration procedure in case of dispute between the WCO and a supplier.
- 2.3 Consequently, any dispute between a supplier and the WCO regarding the agreement between them shall be settled in accordance with the procedure laid down in Part I of Customs Co-operation Council Decision 331 of 1 July 2011 (available for consultation at: http://www.wcoomd.org/en/about-us/legal-instruments/wco-standard-terms-and-conditions_council-decision-n331.aspx)

SECTION III – MISCELLANEOUS PROVISIONS

- 3.1 The agreement concluded with the supplier may in no event be regarded as a joint venture and/or a contract of employment; it is solely an agreement between independent parties. The supplier thus has sole responsibility for complying with all provisions of national law applicable to the supplier and, where applicable, for paying all due taxes and social security contributions. The supplier shall give a formal undertaking that it meets the registration and/or licensing requirements of the relevant national authorities and has taken out any insurance that is compulsory and/or appropriate for the conduct of its operations (including, if appropriate, health and/or employment insurance, third-party and professional liability insurance, etc.).
- 3.2 Unless agreed otherwise by the WCO in writing, all intellectual and/or industrial property rights in respect of all deliverables which the supplier provides to the WCO (reports, translations, studies, creations, innovations whether patentable or not, procedures, products, models, materials, prototypes, software, databases, drawings and designs, names and logos, photographs, videos, e-learning modules, musical works, etc.) shall be transferred exclusively to the WCO, without limitation as to time or geographical scope and with no restriction on their use by the WCO (including, in particular, the right of reproduction, performance, adaptation, arrangement, translation, distribution, leasing and all forms of user rights, etc.). The supplier shall guarantee that the aforementioned deliverables do not constitute a breach of a third party's intellectual property rights, plagiarism, or unfair or parasitic competition.
- 3.3 Unless agreed beforehand by the WCO in writing, the supplier shall not: (i) entrust the performance of services and/or provision of goods to a third party (and, if authorized to subcontract, the supplier shall remain solely liable to the WCO); (ii) transfer its rights and obligations to a third party; (iii) publicize its contractual relationship with the WCO for commercial and/or advertising purposes; or (iv) use the WCO's name or logo in any form whatsoever for commercial or other purposes.
- 3.4 In the specific case of services provided by a hotel, the cost of any damage to a rented room shall be borne solely by the individual using the room in question. The cost of any extra services or goods provided by the hotel and not included in the price initially agreed with the WCO shall also be borne solely by the aforementioned individual.
- 3.5 The supplier shall take all appropriate or necessary measures to avoid the eventuality of a conflict of interest and must immediately report to the WCO in writing (legal@wcoomd.org) any situation which constitutes or potentially constitutes a conflict of interest, which may arise as a result of economic and/or political interests, national or family connections or any other practical circumstance likely to influence the impartial and objective performance of services and/or supply of goods. The supplier represents and warrants that it will not accept, make or cause to be made any offer, gift or payment, consideration or benefit of any kind, which would or could be construed as an illegal or corrupt practice, either directly or indirectly, as an inducement or reward in relation to the award of a contract for provision of goods and/or service to the WCO. Any such practice will be grounds for exclusion from contracting or termination of a concluded agreement.
- 3.6 The WCO reserves the right to refuse the conclusion of a contract for the supply of goods and/or services if the supplier or any person having powers of representation, decision-making or control over it or a member of its administrative, management or supervisory body have been the subject of a final judgment or of a final administrative decision for one of the following reasons: (i) bankruptcy, insolvency or winding-up procedures; (ii) breach of obligations relating to the payment of taxes or social security contributions; (iii) grave professional misconduct, including mis-representation; (iv) fraud; (v) corruption; (vi) conduct related to a criminal organisation; (vii) money laundering or terrorist financing; (viii) terrorist offences or offences linked to terrorist activities; (ix) child labour and other trafficking in human beings; (x) irregularity; (xi) creating a shell company; or (xii) being a shell company. By providing an offer, the supplier declares on its honor that it is not in one of the situations referred to above. If any supplier excluded from contracting on any of the above mentioned grounds feels it has been wronged, it may bring a complaint (including, if applicable, supporting evidence and documentation) addressed by registered letter to the WCO's Head of Administration and Personnel. The Head of Administration and Personnel shall assess the substance of the complaint and shall, within 30 working days of the date of the complaint, inform the applicant, by letter, of his/her final decision, which is not subject to appeal.
- 3.7 The supplier declares and accepts that the WCO shall have no liability in any action for compensation or damages brought by a third party in respect of the services provided by the supplier under the agreement concluded and that the supplier shall be fully and solely liable for such action.
- 3.8 Nothing in the terms of the agreement concluded with the supplier, including references to a Member's national law, shall be construed as a waiver by the WCO of its privileges and immunities and/or those of its officials.