

Customs Power of Attorney (POA) Template & Compliance Checklist

Prepared by IOR EOR — Importer & Exporter of Record Experts

A ready-to-use framework to authorize your customs broker, Importer of Record (IOR), or Exporter of Record (EOR) — including a general-purpose POA template, detailed compliance checklist, country-specific requirements, and common errors to avoid.

■ *Disclaimer: This content is for informational purposes only. Always adapt to local regulations and seek qualified legal review before use. IOR EOR does not provide legal advice.*

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01 — Why a Valid Customs POA Matters

A Customs Power of Attorney (POA) authorizes a customs broker, Importer of Record (IOR), or Exporter of Record (EOR) to act legally on your behalf with customs authorities. Without a valid POA, shipments risk clearance delays,

penalties, or outright rejection at the border — regardless of how well-prepared the other documentation may be.

 Legal Authority Grants agent legal standing to act with customs authorities	 Faster Clearance Pre-authorized agents clear shipments without owner present	 Compliance Cover Protects both grantor and agent if disputes arise at customs	 Document Filing Enables all customs filings, duty payments, and permits
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■ A Customs POA is a legally binding document — it grants the named agent authority to sign, pay, and file on your behalf. Always ensure it is signed by a director, CEO, or authorized corporate officer, not just any employee.

02 — Customs POA Template — Ready-to-Use Format

The following template provides a general-purpose Customs Power of Attorney format suitable for most jurisdictions. Complete all fields and adapt language to meet local legal requirements. Seek legal review before execution, especially for countries requiring notarization or official translation.

CUSTOMS POWER OF ATTORNEY General Purpose Template — Adapt to Local Jurisdiction Requirements	
GRANTOR (Company Authorizing)	
Company Officer Name:	_____
Company / Importer Name:	_____
Country / State of Incorporation:	_____
Principal Business Address:	_____
Company Registration / Tax ID:	_____
AGENT / ATTORNEY-IN-FACT	
Broker / IOR / EOR Company Name:	_____
Agent Business Address:	_____

hereby appoints the above-named Agent as true and lawful attorney-in-fact to perform, on behalf of the Company, all acts necessary and proper for the following customs activities:

- Filing customs entries and declarations with customs authorities
- Preparing, signing, and submitting all required customs documents
- Paying import duties, taxes, and fees on behalf of the company
- Communicating with customs authorities and government agencies
- Securing permits, licenses, or certificates required by law
- Endorsing shipping documents (Bills of Lading, Air Waybills, etc.)

This authority shall remain in full force and effect until revoked in writing by the Company. Revocation must be delivered in writing to the Agent and to all relevant customs authorities.

EXECUTION & SIGNATURES

Executed on (Date):	_____ day of _____, 20____
Company Name:	_____
Authorized Signatory Name:	_____
Title / Capacity:	(CEO / CFO / Director / Authorized Officer)
Signature:	_____
Official Seal / Stamp:	(Affix company seal here if required)

■ For countries requiring notarization (India, Brazil) or official translation (China, Brazil), present this completed template to a notary public or certified translator after internal legal review. Never submit an unsigned or undated POA.

03 — POA Compliance Checklist — 4 Phases

Use this four-phase checklist before signing and submitting the Customs POA. Each item must be confirmed — a single missing element can result in the POA being rejected by customs authorities or the agent being unable to act.

■ Phase 1 — Basic Grantor Information

- Full legal name of the importer / company exactly as registered

■	Company registration number and Tax ID (EIN, VAT, GST number as applicable)
■	Full business address — headquarters and branch office if applicable
■	Country of incorporation and legal jurisdiction

■ Phase 2 — Agent / Representative Details

■	Full legal name of broker, IOR, or EOR company being appointed
■	Complete business address of the appointed agent
■	Scope of authority clearly and specifically stated — no ambiguity

■ Phase 3 — Scope of Authority

■	Customs declarations and entry filings — explicitly authorized
■	Duty and tax payments on behalf of the grantor — explicitly authorized
■	Filing of permits and certificates (FDA, FCC, NTRA, GOEIC, etc.) as needed
■	Document endorsement — Bills of Lading, Air Waybills, and shipping documents
■	Communication with customs authorities and government agencies

■ Phase 4 — Execution & Validity

■	Signed by authorized officer or director — CEO, CFO, or equivalent
■	Title and capacity listed alongside signature — role clearly identified
■	Date of execution included — day, month, and year
■	Expiry date or revocation clause clearly stated
■	Notarization completed if required by destination country
■	Official company seal / chop affixed where required (China, certain GCC markets)
■	Certified translation attached if required by destination jurisdiction

04 — Country-Specific Requirements

POA requirements vary significantly by jurisdiction. The table below outlines key country-specific requirements for the most common import markets. Always verify current requirements with a local customs specialist before finalizing the POA.

Country / Region	POA Requirement	Key Notes
USA	CBP-required Broker POA	Must be signed by corporate officer; governed by U.S. CBP regulations
European Union	Written authorization retained by broker	Electronic signature accepted; broker holds on file — not always filed with customs
India	May require local notarization	Customs House Agents (CHA) require licensed representation — notarization varies by state
Brazil	Notarized AND legalized required	Both notarization and apostille/legalization required; Portuguese translation mandatory
China	Chinese translation + company chop	Official company seal (chop) required; authorized signatory must be registered officer
UAE / GCC	Local importer authorization	IOR must hold valid trade license; POA may require attestation by Chamber of Commerce
Australia	Written authority to ABF	Customs broker must hold valid license; authority to act filed with Australian Border Force

■ Requirements change — always verify the current notarization, legalization, and translation requirements with IOR EOR or a local legal advisor before shipment, particularly for Brazil, India, China, and GCC markets.

05 — Common Errors to Avoid

These are the most frequent Customs POA errors that result in clearance holds, agent rejection, or customs penalties. Reviewing each before execution can prevent costly delays and legal complications.

■	Error	Risk & Consequence
■	Missing Tax ID or registration	May invalidate the POA entirely — customs can reject agent authority
■	No revocation clause included	Risk of indefinite agent authority — POA remains valid with no end date

■	Unauthorized signatory	Customs may reject the POA — must be signed by a director, CEO, or officer
■	Ignoring country-specific requirements	Delays or fines — notarization, translation, or legalization missed
■	Scope too broad or too narrow	Broad scope = risk; narrow scope = agent cannot complete required acts
■	No date of execution	POA may be considered invalid — date establishes when authority began

■ An invalid or defective Customs POA can result in your shipment being held at port, the agent being barred from acting, retroactive duty exposure, and in serious cases, legal liability for unauthorized customs representations.

06 — References & Resources

■	U.S. Customs and Border Protection (CBP)	POA requirements and broker licensing guidance
■ ■	European Commission	Customs representation and authorized declarant rules
■	World Customs Organization (WCO)	International trade facilitation and agency standards

07 — About IOR EOR

IOR EOR provides Importer & Exporter of Record solutions globally — enabling compliant, cross-border movement of high-value IT, telecom, and industrial equipment across 170+ countries. Our compliance team manages the full import lifecycle, including Customs POA preparation and representation.

■	Customs documentation & filing — POA, declarations, and permits
■	Duties & tax payments — duty calculation, payment, and reclaim
■	Regulatory approvals — FCC, FDA, GOEIC, NTRA, SIRIM, and more
■	Global IOR/EOR coverage — 170+ countries, all major trade lanes
■	Customs POA preparation, review, and representation services

■ Contact Our Compliance Team

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