

# Customs declaration for orders from a third country.

## 1. Export from Switzerland

All goods, which ALL4SPS GmbH wishes to export from Switzerland for commercial purposes, must be declared to the Swiss Federal Customs Administration (SCA).

In our case, the registration is done by FedEx or DHL, which was previously commissioned by us in writing. The forwarding agent FedEx or DHL will subsequently act on your behalf as a person subject to registration. The company coordinates the necessary customs work and helps you or supports you with any clarification work.

## 2. Procedure

If you are exporting from Switzerland, you or the carrier/customs agent commissioned by you – in our case FedEx or DHL – has to transfer the goods to the so-called export procedure, i.e. create an electronic export customs declaration and transmit it to customs. How exactly this works is described in detail under the following link:

[www.ezv.admin.ch/ezv/de/home/zollanmeldung/anmeldung-firmen.html](http://www.ezv.admin.ch/ezv/de/home/zollanmeldung/anmeldung-firmen.html)

## 3. Purpose

The export procedure serves among others to monitor trade with third countries. In addition, the official trade statistics for Switzerland are compiled from the information provided by you or the forwarding agent - in our case FedEx or DHL – in the export customs declaration. This forms, inter alia, the basis for negotiating free trade agreements with other states.

## 4. Potentially occurring costs in the country of destination

It is quite possible that customs duties and other charges may incur due to the import in the country of destination. In particular, by complying with the rules on issuing proofs of origin, you can

help your customer ensure that goods can be imported without customs duty – or at least at a reduced rate.

Source: EZV

<https://www.ezv.admin.ch/ezv/de/home/information-firmen/steuern-und-abgaben/ausfuhr-aus-der-schweiz.html>

## 5. Prices ALL4SPS GmbH

All prices on our platforms (online shop, eBay, Stocklist) are net prices excl. Swiss VAT. The following additional costs will be added:

- Shipping charges (FedEx or DHL)
- Shipping insurance (if required by the customer)
- Import duties in the country of delivery (see calculation example under point 7)

## 6. Explanation Incoterms

What are Incoterms?

«Incoterms» is the abbreviation for «International Commercial Terms». They were first introduced in 1936 and consist of eleven rules that clearly define who is responsible for what in international trade.

Why are they so important?

That is based on the fact that they are accepted everywhere from Austin to Zurich. They have to be stated on every commercial invoice and reduce the risk of costly misunderstandings.

What are they for?

Incoterms describe all tasks, risks and costs that arise during the exchange of goods between buyer and seller.

How is ALL4SPS GmbH shipping goods?

ALL4SPS GmbH uses only the Incoterms CPT for international shipping.

What does Incoterms CPT mean?

CPT- Carriage Paid (.. designated place of delivery)

Incoterms «Carriage Paid To»/«Carriage Paid» means that the seller delivers the goods to the carrier or another person designated by the seller to an agreed place. In addition, the seller must conclude the contract of carriage and pay the freight costs incurred for the carriage of the goods to the named place of destination.

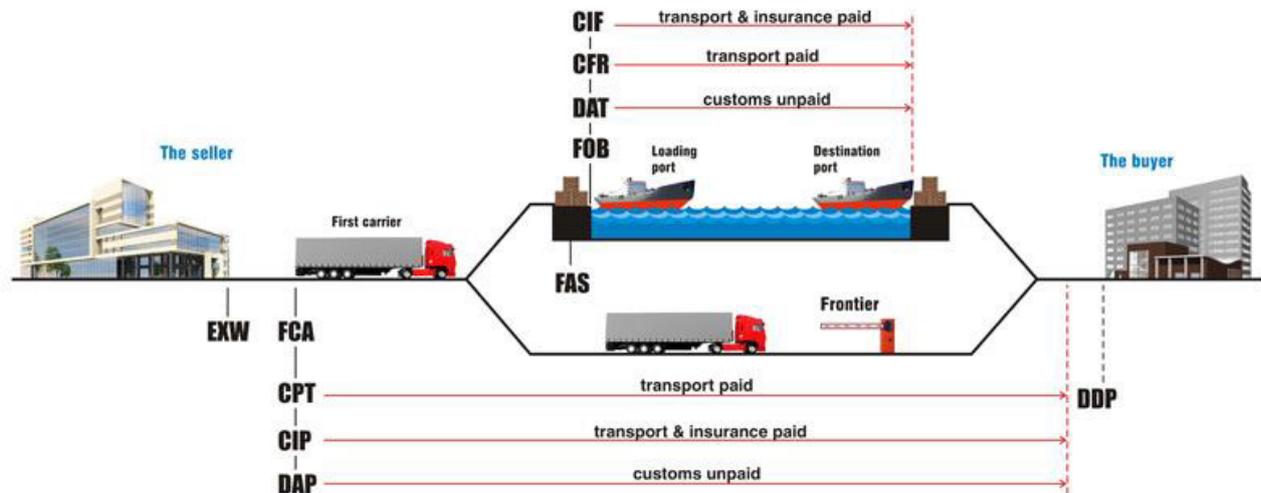
The seller ALL4SPS GmbH fulfils his delivery obligation as soon as he hands over the goods to the carrier FedEx or DHL. From then the risk passes to the buyer. The place of delivery must therefore be specified precisely. On the other hand, the seller must bear the costs up to the agreed place of destination, where the exact location must also be indicated.

If several carriers are used to transport the goods to the agreed place of destination and the parties do not agree on a specific place for delivery, the risk shall pass to the buyer whenever the goods have been handed over to the first carrier.

Within the agreed place of destination, the seller ALL4SPS GmbH shall bear the costs up to the agreed place. The seller concludes the transport contracts up to this point to his advantage. If, in accordance with his contract of carriage, the seller incurs costs in connection with unloading at the named place of destination, the seller shall not be entitled to recover such costs from the buyer unless otherwise agreed between the parties.

Incoterms CPT oblige the seller ALL4SPS GmbH, if applicable, to clear the goods for export.

However, the seller ALL4SPS GmbH has no obligation to clear the goods for import, to pay import duties or to complete import customs formalities.



## 7. Example calculation of import duty

In this example, we show you the additional costs that can arise from customs clearance using an example. This example refers to Germany and is without guarantee.

Each country has different import regulations and customs tariffs. Please contact your local customs office for further information.

### Example

Mr. Müller from the company Muster GmbH from Germany orders in our eBay Store an article for the price of 100.-Euro excl. 20.- Euro shipping costs. Mr. Müller pays 120.- Euro directly via eBay and PayPal. ALL4SPS GmbH creates the order and sends the purchased article to the customer on the same day.

The transmission of documents (commercial invoice) is arranged electronically. At FedEx this service is called ETD (electronic trade document). As soon as the parcel has reached the importing country (in this case Germany) the customer, Mr. Müller, will be contacted by FedEx. Depending on the customer and carrier, import duties may be due immediately.

[www.fedex.com/de-ch/billing/duty-tax.html](http://www.fedex.com/de-ch/billing/duty-tax.html)

In this case the invoice could look like this – declared value of goods is € 100.-.

### Import duty

Depending on the customs tariff number and the value of the goods

### VAT / TVA / IVA

In our case for Germany 19% of the value of goods.

19.00 Euro

### Other levies

Depending on the forwarder, but most likely 0.- Euro.

0.00 Euro

### Submission commission

Depending on carrier and country, between 2.- and 3.- Euro.

3.00 Euro

### Account processing fee

Depending on forwarding agent and country between 12.- and 19.- Euro. This amount does not apply if customs clearance is carried out via your own CSP account. (CSP = centralised settlement procedure account).

19.00 Euro

## 8. What happens if I don't contact the carrier or don't want to pay the customs duties?

If the customer does not pay the legal import sales tax or does not follow the import instructions of FedEx or DHL, the package will be returned to us after a storage period of 10 days.

### Possible reasons for a return shipping by FedEx:

- The customer has not updated the contact details
- The customer is not available for FedEx and us
- The customer refuses to pay the statutory import/sales taxes and customs duties

If this is the case, the return shipment will incur additional costs (shipping costs + import into Switzerland), which ALL4SPS GmbH will have to pay. In this case ALL4SPS GmbH refuses to refund the product price to the customer.

**A renewed dispatch by ALL4SPS GmbH shall only take place again, once the additional costs incurred by ALL4SPS GmbH are borne by the customer.**