

# Appendix No. 1 – Deliveries to Countries Outside the European Union

## 1. General Information

This Appendix contains practical information regarding orders and deliveries of goods to countries outside the European Union. It applies in particular to deliveries to Switzerland, Norway, the United Kingdom and other third countries.

The purpose of this Appendix is to clearly explain to the Buyer what additional costs or obligations may arise when importing goods into a country outside the EU.

This Appendix is provided for informational purposes and supplements the Seller's Terms and Conditions.

## 2. Price of Goods and VAT

For orders delivered to countries outside the European Union, the goods may be invoiced without Czech VAT, provided that the conditions for export of goods outside the EU are met.

However, the Buyer acknowledges that local taxes, import VAT, customs duties, customs clearance fees or other related costs may be charged when the goods are imported into the country of destination.

These costs are not included in the price of the goods or in the shipping price stated in the order, unless expressly stated otherwise.

## 3. Customs Duties, Import VAT and Other Fees

Goods delivered to countries outside the European Union may be subject to customs clearance in the country of delivery.

The Buyer is responsible in particular for the payment of any of the following costs:

- import VAT or a similar local tax,
- customs duties according to the applicable customs tariff of the country of destination,
- customs clearance fees charged by the carrier or customs broker,
- any other administrative or import fees required in the country of delivery.

The Seller cannot determine the exact amount of these costs in advance, as they depend on the laws and procedures of the country of delivery and on the terms of the specific carrier.

## 4. DAP Delivery Term

Unless otherwise agreed in a specific order, deliveries to countries outside the European Union are carried out under the **DAP – Delivered At Place, Incoterms® 2020** delivery term.

This means that the Seller arranges the transport of the goods to the agreed place of delivery. However, the Buyer is responsible for import customs clearance, the payment of any customs duties, import VAT, customs clearance fees and any other costs incurred in the country of delivery.

The Seller is not responsible for the amount of these costs or for any delay of the shipment caused by customs clearance in the country of delivery.

## **5. Customs Documentation**

The Seller shall issue the necessary commercial and export documents for the shipment, in particular the invoice and, where applicable, any other documentation required for export from the Czech Republic / European Union.

The Buyer is obliged to provide the Seller with correct and complete information necessary for the preparation of customs documentation, in particular the exact delivery address, contact details and, where applicable, any other information required by the carrier or customs authorities.

The value of the goods stated in the customs documents corresponds to the actual invoiced price of the goods. The Seller does not reduce or otherwise modify the value of the goods in customs documents for the purpose of reducing customs duties, taxes or any other import charges.

## **6. Buyer's Obligations During Import**

The Buyer is obliged to provide the necessary cooperation during customs clearance in the country of delivery, in particular to communicate with the carrier or customs broker, provide any required information and pay the relevant import costs.

If the Buyer refuses to accept the shipment, fails to pay the import charges or fails to provide the necessary cooperation during customs clearance, the shipment may be returned to the Seller. In such a case, the Seller may require the Buyer to reimburse any costs incurred as a result, in particular the costs of returning the shipment, storage, re-delivery or administrative fees.

## **7. Information for Customers in Switzerland**

For deliveries to Switzerland, the Buyer may be charged, in particular, Swiss import VAT, possible customs duties and customs clearance fees.

These costs may include, for example:

- Swiss import VAT / MWST,
- customs clearance fees charged by the carrier,
- possible customs duties according to the Swiss customs tariff.

The amount of these costs may change and depends on the applicable laws, the value of the shipment, the type of goods, the carrier and the procedures of the customs authorities.

The Seller therefore recommends that the Buyer checks the possible import costs with the local customs authority, carrier or customs broker before completing the order.

## **8. Summary for the Customer**

When ordering goods to a country outside the European Union, the Buyer should take into account that the price paid to the Seller may not include all costs associated with importing the goods into the country of delivery.

Additional costs, such as import VAT, customs duties or customs clearance fees, shall be paid by the Buyer directly in the country of delivery, usually to the carrier, customs broker or the relevant authority.

The Seller does not determine, collect or guarantee the exact amount of these charges.