

Additional Information

Duty and Tax calculations

When sending goods to the UK the shipper has to provide a commercial invoice declaring the value of the goods. This is converted into UK sterling by dividing the value by the appropriate exchange rate, which is set by HM Revenue and Customs. A pre-landing delivery fee is then added to the value of the goods, this is the Customs value.

Duty is assessed on the Customs value at the appropriate rate to the declared commodity. The Duty is added to the Customs value along with a post-landing delivery fee to give the VAT value. VAT is then calculated at the current rate at the time of clearance. To review the calculations see the Supplementary Declaration Acceptance Advice document, refer to the **Value Build up details**.

Important notice: FedEx currently charge an administration fee of 2.5% of the combined Duty & VAT charge or £10.00 (whichever is greater). Start date implementation 1st January 2010.

Gifts

Your package must meet the Customs gift criteria:

1. It must be sent person to person.
(consignee must take delivery at a private address)
2. The total value must not exceed 40.00 GBP per person.
3. Ensure the word "GIFT" is marked on the Air Waybill.

NB. HM Revenue and Customs make the final decision on all import classifications.

For Customs gift criteria see www.hmrc.gov.uk as this criteria is subject to change.

Goods bought on the Internet

Duty and Tax may be levied on shipments coming from outside of the European Union. If you purchase products via the Internet you must make sure you read the terms and conditions set by your shipper, in the majority of sales the consignee is responsible for paying import charges. The majority of companies today advise their customers of possible local import charges at the time of the sale.

Second hand goods

HM Revenue and Customs assess Duty/Tax charges based on whether the goods are entering the UK for the first time, this is regardless of age or previous ownership. If you purchase antiques or original artwork there is a reduced rate of VAT where the goods meet the correct criteria.

Ancillary Charges

If your invoice relates to a Returned Goods Fee, Temporary Import Fee or a Storage Fee these charges are not levied by HM Revenue and Customs but relate to FedEx fees for specialised clearance procedures. If you require further details please call FedEx on **08456 07 08 09**.

Payment Options

Cheque

Payable to 'Federal Express Europe Inc' – complete the payment slip or a remittance form and send with your payment:

Federal Express Europe Inc,
PO BOX 119,
Coventry,
CV1 4QD

Credit Card

Call 08456 07 08 09

BACS

Please fax a remittance advice to **02476 702740**, or email cashintl@FedEx.com and submit your payment to:

Account No: 35477018
Sort Code: 30-16-35
Account Name: Federal Express Europe Inc
Bank: BANK OF AMERICA, BROMLEY

At a Bank

Take your payment to any branch of your own Bank or any NatWest Branch. Complete the payment slip at the bottom of your invoice and present this with your payment.

For further assistance, call FedEx Customer Service on:

08456 07 08 09

Or email

invhelp@fedex.com

More information is available online at:

fedex.com/gb

HM Revenue and Customs National Advice Service:

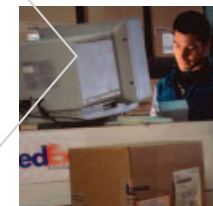
0845 010 9000

HM Revenue and Customs site at:

www.hmrc.gov.uk

A Guide to your

Duty and Taxes Invoices



FedEx
Express

All information is correct at time of printing and Federal Express Europe Inc accept no responsibility for information relating to third party contact details changing without prior notice. HM Revenue and Customs make the final decision on all imports. Terms and conditions regarding your Federal Express Europe Inc invoice are printed on the reverse of the invoice.

Introduction

The invoice you have received indicates that FedEx have recently imported a shipment into the UK, on your behalf, which has been subject to import charges.

HM Revenue and Customs have levied these charges, which FedEx paid on your behalf to speed up your delivery.

These charges have been invoiced to you because either the shipper of your goods has indicated *'Bill Recipient'* or *'Bill Third Party'* on the FedEx International Air Waybill for Duties and Taxes. Or the shipper has omitted to indicate any chosen billing option for Duties/Taxes and therefore the default billing option is *'Bill Recipient'*.

FAQ'S

Why didn't FedEx Express advise me of this at the time of delivery?

Due to the volume of shipments and the restricted time frame, we are unable to contact every recipient. For the majority of imports, FedEx is not aware of the charges levied by HM Revenue and Customs until after we have delivered your package.

I paid tax when I bought this item, why do I have to pay more?

Goods purchased from outside of the UK may be subject to tax charges from the originating country and the shipper may charge you for this. If this is the case HM Revenue and Customs import charges will still be levied when the goods enter the UK, as this is a separate charge.

I believe the shipper paid for all charges relating to this shipment?

Duty/Tax charges are not assessed until the shipment is entering the UK. If your shipper has advised you they have paid FedEx for these charges, in the majority of cases the charges they have paid relate to the transportation charges and not Duty/Tax charges.

I Pre-paid Duty/Tax charges before my goods were delivered, do I have to pay more?

If you were contacted by FedEx prior to delivery and made pre-payment of import charges then you will receive an invoice for the full amount of Duty/Tax set by HM Revenue and Customs. If the amount on this invoice is different to the amount you pre-paid then please call FedEx on **08456 07 08 09**.

There may be more to pay or if you have over paid, FedEx will refund the difference. The reason for the difference is that at the time of import you are charged an estimated figure. This figure is subject to change as it is calculated prior to your shipment being assessed by HM Revenue and Customs.

NB. HM Revenue and Customs make the final decision on all import charges.

I am a temporary visitor to the UK, do I still have to pay Import charges?

If you are a temporary visitor then please call FedEx on **08456 07 08 09**. You will need to pay the import charges, but you may be entitled to claim the charges back when you leave the UK depending on the individual circumstances regarding your package.

Do I have to pay for samples?

Samples can be imported into the UK without Duty/Tax charges being levied as long as they meet HM Revenue and Customs criteria:

All samples must be:

1. Rendered unusable except as samples.
2. Of negligible value.
3. Show indelible marking.
4. Torn, perforated or slashed.
5. Limited quantity or size.

The commercial invoice and any other paperwork provided with the shipment must declare this information to enable HM Revenue and Customs to make the appropriate entry.

I want to reject this shipment how do I do this?

To be classed as a rejected import your shipment must comply with HM Revenue and Customs criteria:

- The goods are defective, were damaged before clearing HM Revenue and Customs or do not comply with the terms and conditions of the contract.
- All claims must be made before the goods are returned or destroyed.
- All claims must be made within 12 months of the original entry to HM Customs.
- The invoice must be paid before HM Customs will process a claim to return the goods and HM Customs will issue a refund direct to the importer where appropriate.

Once the invoice is paid you need to contact your local HM Revenue and Customs office or for general enquiries HM Revenue and Customs Tel: **0845 010 9000** or see their website **www.hmrc.gov.uk**