#### **EXPORTING IMPORTING INFORMATION**

- 1) Affidavit or Declaration so we can act on behalf for import and export.
- 2) Used personal goods are a simple process with no duty charges incurred.
- 3) We required for export of new goods, copy of sales invoice, receipt. commodity code or H.S code
- 4) For commercial goods copy, of sales invoice, and EORI number of consignees. (we can provide EORI if needed)
- 5) Send us dimensions of parcel.
- 6) Identification i.e., passport or id number
- 7) Import charges to Greece for new goods, declared value over **22 EUR** up to **150 EUR** 23% vat of the CIF amount over **150 EUR** plus customs duties from 0 to 17%
- 8) Inform your supplier goods are for export as the goods should be vat free, they will require an Eori number which we will supply as we will act as the importer exporter on your behalf. (be aware most online shopping services will not do this I have found that most independent supplier wholesalers can)

WE WILL NOT TRANSPORT Food, Alcohol, Tobacco, Prescription Medication, Plants, Soil contaminated pots tools, and all other prohibited items.

## **Export plants and plant products.**

When you export regulated plants and plant products from Great Britain (England, Scotland, and Wales) and Northern Ireland (NI) to other countries, you'll need to:

check whether a phytosanitary certificate (PC) is required by contacting the

<u>https://www.ippc.int/en/countries/all/list-countries/</u>check if your plants require laboratory testing of samples to ensure they are free from pests and diseases or inspections during the growing season - contact your local plant health inspector to find out if your plants need these tests before exporting.

apply for a PC from the relevant UK plant health authority before export.

#### **Greece Duties and taxes on imported parcels**

Greece is a member of the European Union, so the parcels sent by EU member states are not taxable. Therefore, the goods are not subject to Greek customs taxation.

Rules for purchases from non-EU countries please download full here

#### **Greece Duties and taxes on imported parcels and goods**

Greece is a member of the European Union, so the parcels sent by EU member states are not taxable. Therefore, the goods are not subject to Greek customs taxation.

Rules for purchases from non-EU countries

CIF = the declared value of the goods + the amount of the insurance + shipping costs - the valuation method used by the Greek customs service.

Customs duty

From 0 to 17%. Some goods are not subject to customs duties (ex. books).

VAT (sales tax) 23% of the CIF amount.

Threshold for customs-free importation

Parcels with a FOB value (taken into account only declared value of the goods, excluding shipping and insurance costs) up to 22 EUR are not subject to customs duties or VAT (sales tax).

Parcels with a FOB value (declared value of the goods) up to 150 euros are not subject to customs duties, but you pay VAT tax

Packages with FOB value (declared value of goods) above EUR 150 are subject to customs duties and sales taxes.

### **Key Differences**

CIF and FOB mainly differ in who assumes responsibility for the goods during transit. In CIF agreements, insurance and other costs are assumed by the seller, with liability and costs associated with successful transit paid by the seller up until the goods are received by the buyer. The responsibilities of the seller include transporting the goods to the nearest port, loading them on a vessel and paying for the insurance and freight.<sup>2</sup>

In some agreements, goods are not considered to be delivered until they are actually in the buyer's possession; in others, the goods are considered delivered—and are the buyer's responsibility—once they reach the port of destination.

Each agreement has particular advantages and drawbacks for both parties. While sellers often prefer FOB and buyers prefer CIF, some trade agreements find one method more convenient for both parties. A seller with expertise in local customs that the buyer lacks would likely assume CIF responsibility to encourage the buyer to accept a deal, for example. Smaller companies may prefer the larger party to assume liability, as this can result in lower costs. Some companies also have special access through customs, document freight charges when calculating taxation, and other needs that necessitate a particular shipping agreement.

#### **UK DUTIES** and taxes on imported parcels and goods

#### No extra fees on orders of £135 or less

If your order costs £135 or less when you buy online, you shouldn't have to face any additional fees on top of the order price. Any VAT charges at this point should be clearly listed on the receipt or invoice and in the UK, the current VAT rate is 20%.

The only extra cost at this point is likely to be postage and packaging if this is applicable.

Since the UK is no longer part of the EU's VAT regime, the new rules require EU sellers to register with HMRC to account for VAT in order to sell to the UK. This is why some smaller online retailers paused selling to UK based customers as it would mean accepting extra costs.

#### Import VAT, customs duty and handling fees for orders over £135

If your order is over £135 you have crossed the threshold of where extra customs, VAT and delivery costs can start to kick in.

New VAT rules are one of the main sources of confusion for online shoppers now that we've left the EU. As a member of the bloc, the price at the checkout would be the final sum you would have to pay. Now though, you may have to cough up extra fees on orders worth over £135. Some consumers have been caught out by these unexpected fees.

- If the value of the gift is £39 or less import VAT, customs duty and handling fees should not apply.
- Between £39 and £135 the 20% rate of import VAT applies to the total cost of the item and shipping. As you're paying import VAT you may also have to pay courier handling fees but you won't have to pay customs duty as the gift's value is below the £135 threshold for items. Over £135 at this point customs duty will kick in in addition to import VAT and courier handling fees. The same as if you bought the item(s) yourself.

If you are sending gifts (or any other items) to Europe or elsewhere, you will have to attach customs declaration forms to anything you have sent. This is the same as returning an unwanted product. Letters, postcards and documents are exempt.

#### Type and value of goods Customs Duty

Non-excise goods worth £135 or less 
No charge

Gifts above £135 and up to £630 2.5%, but rates are lower for some goods

Gifts above £630 and other goods above £135 The rate depends on the type of goods and where they came from -

#### How are customs fees calculated?

Customs fees are normally calculated based on the type of goods and their declared value, (which the sender will have noted on the customs documentation CN23 attached to the parcel). ... High value goods over the threshold provided by HMRC and the UK Government (currently €1000 / £900), the handling fee is £25.00.

### Free On Board Responsibilities and Risk

Under the Incoterms 2020 rules, FOB means the seller has fulfilled its obligation when the goods are loaded on the vessel nominated by the buyer at the named port of shipment. With FOB, the seller is responsible for loading the goods on the transport, while the buyer is responsible for everything else necessary to get the goods to the final destination.

The risk or liability for the goods transfers from the seller to the buyer when the goods are on board the vessel, and the buyer bears costs from that point forward

# Cost, Insurance, and Freight (CIF)

## What Is Cost, Insurance, and Freight (CIF)?

Cost, insurance, and freight (CIF) is an international shipping agreement, which represents the charges paid by a seller to cover the costs, insurance, and freight of a buyer's order while the cargo is in transit. Cost, insurance, and freight only applies to goods transported via a waterway, sea, or ocean.

The goods are exported to the buyer's port named in the sales contract. Until the goods are delivered to the buyer's destination port, the seller bears the costs of any loss or damage to the product. Further, if the product requires additional <u>customs duties</u>, export paperwork, or inspections or rerouting, the seller must cover these expenses. However, once the goods have reached the buyer's port of destination, the buyer assumes responsibility for any fees or charges for unloading and delivering the shipment to the final destination. CIF is similar to <u>carriage and insurance paid to</u> (CIP), but CIF is used for only sea and waterway shipments, while CIP can be used for any mode of transport, such as by truck

# Carriage and Insurance Paid To (CIP)

### What Is Carriage and Insurance Paid To (CIP)?

Carriage and Insurance Paid To (CIP) is when a seller pays <u>freight and insurance</u> to deliver goods to a seller-appointed party at an agreed-upon location. The risk of damage or loss to the goods being transported transfers from the seller to the buyer as soon as the goods are delivered to the carrier or appointed person. It is comparable, but different to Cost, Insurance, and Freight (<u>CIF</u>).

Under CIP, the seller is obligated to insure goods in transit for 110% of the contract value. If the buyer desires additional insurance, such extra coverage must be arranged by the buyer.

Carriage and Insurance Paid To (CIP) is one of 11 <u>Incoterms</u>, a series of globally accepted commercial trade terms most recently published in 2010 by the <u>International Chamber of Commerce</u>