

## PRELIMINARY IMPORT VAT CALCULATION

Conditions 15.12.2017

The report is an estimation of value added tax basis and amount of your monthly import shipments customs cleared by Hecksher Finland.

The final responsibility on VAT reporting to the Finnish Tax Authorities lies always on importer. In classification of goods the liability for the correctness lies with the importer.

In general, the import VAT basis includes customs value (AVL 88 §), determined by the Finnish Customs according to the EU Customs legislation, included with items according to the Finnish VAT Act (AVL 91 §, 93 § and 93 a §). In this report, the VAT basis and amount include only those items known by Hecksher Finland at the moment of customs clearance or announced by the importer to Hecksher Finland before the agreed date of reporting.

The customs value is determined by Finnish Customs according to the EU Customs legislation.

Hecksher Finland recommends their clients to make sure all documents, related to customs declarations, for example, commercial invoices, packing lists, customs decisions and invoices, are properly archived.

Services provided by Hecksher Finland are conducted under the General Conditions of the Nordic Association of Freight Forwarders (NSAB 2015), which among others, restricts our responsibility and gives us the right to collect our receivables overdue by selling goods in our custody belonging to our customer (NSAB 2015, 14 §). NSAB 2015 applies with the exception of the obligation in 7 § clause 2 and 19 § clause B (time guarantee) as well as the obligation to insure as in 25 § clause A. NSAB 2015 conditions can be downloaded from the website of [Finnish Freight Forwarding and Logistics Association](#).