

Notes and Terms AIR SHIPMENTS

Mark up will be charged as agreed over USD (or any other currency) exchange on the date of billing.

Our offer is subject to surcharges valid at time of shipment, subject to equipment and space availability. Surcharges may change without previous notice.

In case that the shipment information (weight, dimensions, etc) differs from the actual details, changes to this rate quote may apply.

Unless otherwise stated, rates quoted are applicable to general cargo (non-dangerous goods, non-perishable, non-temperature control nor oversized cargo).

For air shipments, freight calculations are done at 1:1 (1 CBM = 167,0 Kg chg.Wt). 1:6000 cubic rule applies for shipments.

Please note that iron and wooden boxes and pallets must have their bases wrapped in stretch film and corners protections. These volumes cannot have contact with the floor of the aircraft to avoid damage. If the cargo is not adequately protected, it will be returned to the warehouse.

Possible costs with storage, truck demurrage or special equipment caused by customer or by custom's requirement (red channel or cargo inspection) may incur and is not inclusive in this quotation.

Expeditors services (Handling, Deconsolidation, Customs Clearance etc) will be grossed up by 10,19% related to recoverable PIS & COFINS. IOF of 0.38% will be billed over wire transfers.

Overseas payment subject of taxes in Brazil, will be grossed up with related taxes when collected by Expeditors Brazil, accordingly to local legislation.

DDP/DAP shipments are subject to IRRF (Income tax) 33,33% over dest. charges excluding: Duty paid at destination, Demurrage, Storage, Inland, Doc fees if country of destination is not listed on Brazilian normative instruction IN188.

According to the laws 9.430/96 (modified by law 11.727/08), 9.481/97, 9.779/99 and Normative Instructions 1.037/2010, shipments coming from countries considered Tax Haven "*Paraíso Fiscal*" are subject to be charged of 25% (grossed up to 33,333%) over the total collect freight to be remitted to origin, according to Decree 3.000/99.

Dangerous goods: pictures of cargo/packages with readable DG information/labels are required for pre-check. Material safety data sheet (MSDS) must be provided by shipper prior the pickup of cargo. The airlines DG fee is charged per UN and per analysis. Additional fees will be applicable if further analysis is required.

USA: Unless otherwise stated, the above rates are only valid for clients who are pre-qualified as known shippers per TSA Regulations. If the client is unknown, advise immediately so we may re-quote accordingly.

Latin America: Please note that shipments to Latin American countries are subject to our destination office approval to certify that it is compliant with local customs requirements.

Customs may determine that additional fees, duties or taxes may apply. Any duty calculation estimate is not binding on Expeditors. Expeditors is not responsible for any error in determining HTS#, duty rate or clerical error calculating the duty amount. Ultimately, Customs determines the final duty amount and Expeditors cannot pre-quote the exact duty/fees.

Transcon Terms & Conditions:

Road transportation based on Free On/Off Truck. Pick-up standard free time of 03 hours free for loading/unloading of the trailers, after the free time it will be charged the truck detention of USD 350.00 per day per ratio unless otherwise indicated on above tariff.

Shipments tendered to Expeditors out of standard working hour, from 08:00 am to 6:00 pm on weekdays and from 08:00 to 12:00 on Sunday, is subject to overnight tariff with 50% increasing over the base charge. Freight tendered during Sunday and Holidays will be charged 100% of increasing over the base charge.

Storage not inclusive in this tariff. Additional services will be charged at costs when incurred due weather conditions, strikes, airport/port delays, customs delays at loading or unloading place. Quotation is subject to toll fee that will be charged at cost, unless declared in this quotation and subject to changes as per public Brazilian road charges at time of freight transport.

Subject to ad Valorem, Brazilian mandatory insurance fee charged over the cargo CIF value plus the transportation unit value (Container, trucks, etc.). Accessorial charges (Armed escort, GPS, guards, etc.) is not included in this quotation. These accessorial services will be charged at cost, if required by the insurance company.

Quotation is subject to ICMS & ISS, Brazilian transportation TAX (VAT), charged at cost total road freight cost (Road Freight + Toll fee + Ad Valorem + Accessorial charges). Fumigation is not inclusive in above charges. Any shipment arriving in Brazil without proper wood treatment, will incur in additional fumigation. The fumigation is ready upon 72 hours from approval date and request.

To ensure proper load accommodation, lashing and secure while traveling, specific resources such as cradles, angles, shapes, supports, welding and others, may be necessary and it will be the responsibility of the contractor. Cancellation is subject to dead freight (100% of freight), in case of cancelation after the truck departure for the loading place.