

Notes and Terms - OCEAN 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 and subject to equipment and space availability. Subject to Floating Bunker surcharge, valid at time of shipment. Subject to General Rates Increase and Peak Season Surcharge.

Unless otherwise stated, rates are applicable to general cargo (non-dangerous goods, non-perishable, non-temperature control nor oversized cargo). Third party costs aren't included and any non-Expeditors service will be charged separately. Fumigation is not included in above charges. The usage of any not treated wood packing material will incur on additional cost. Container stuffing isn't included.

In case the shipment information (weight, dimensions) differs from the actual details, rate changes may apply. Possible costs with storage, demurrage/detention or any extra costs caused by customer or by custom's requirement may incur and is not inclusive in this quotation. LCL cargoes with over-dimension or over-weight are subject to terminal special equipment to receive the cargo at CFS.

Demurrage/detention is charged per carrier's bill. If the empty container is not returned within specified time, demurrage/detention charges will apply.

Brazil demurrage *per diem* will be charged according to public registration Nº 3.723.133 (dated Nov 24, 2020), also accessible via website <https://servicos.cdtp.com.br/validarregistro>. Verification key 00191805474389112.

For shipments with Hapag Lloyd, Detention and Demurrage per diem will be charged as per outlay. For shipments with CMA-CGM, the return of empty container is subject to the payment of Demurrage, which must be requested and paid within 72 hours before the date of return.

Expeditors services (Handling, Deconsolidation, Customs Clearance etc) will be grossed up by 10,19% related to recoverable PIS & COFINS. IOF of 0.38%. DDP/DAP shipments are subject to IRRF (*Income tax*) 33,33% over destination 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: Labels, Placards, Multimodal Dangerous Goods form (original and signed by shipper), Material safety data sheet (MSDS) provided by shipper prior the pick up of cargo and subject to DG FEE USD 300,00 per container. Homologation certificate for packing is mandatory and must be presented before documentation cut off.

USA: Unless otherwise stated, the above rates are only valid for clients who are pre-qualified as known shippers per TSA Regulations.

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. Once we get approval, we will be able to proceed with the shipment.

Customs Clearance are not included and/or subject to Expeditors analysis through proper signature of power of attorney by shipper allowing Expeditors to act as a customs broker. Any other special export clearance only under consult.

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.