Customs Import case Study

Importer (Consignee) : Tonnellerie Baumert - 4 avenue des Vosges - 67140 Barr - France
And buyer Identification number n° 405 762 620 00001 ;
Exporter : JOHNSON Inc. - 260 Séquoia Avenue - Portland - USA ;
Goods: 32 batches Oak wood battens ; Marking : TAB 1/32. Each batch: Gross weight: 510 kg ; Net weight : 500 kg ;
Terms of sale: Definitive purchase ; terms of payment 8 months ; contract n° 0704825 dated 10/04/2017 ;
invoice n° 0710987 dated 24 may 2017; amount of : 95 000 USD (dollars US) ; terms of shipment : FOB New York ;

Transport: Seaway from New York to Antwerp : 4 290 USD ; maritime insurance : 980 USD ;
Ship: M/S Savannah from United Stars Shipping Line (USA) ;
Antwerp TH.C. : 40 EUR ;
Port transit commission : 140 EUR ;
Shipment by road from Antwerp to Barr by Belgian carrier Trailer : 481 RS 15 ;
Transport cost : 1 050 EUR and70 % on French leg ;
Transit and clearance : par Gondrand - 28 quai de la Bruche à Molsheim ; Agreement : A 6720.
Direct representation
Transit cost: 125 EUR 70 % on French leg;
Clearance office: Molsheim ; Goods on truck ;
Customs formalities cost : 100 EUR ; File cost : 30 EUR ; computer tax : 5 EUR
Enclosed: commercial invoice n° 0710987, Transit T1 n° 071520;
Duties and taxes paid by one-month credit;
Clearing agent commission on duties and taxes payment: 0,25 % on 1 500 euros than, et 0,10 % on the remaining amount.
Exchange rate: 1 EUR = 1,15 USD;
Standard declaration with presentation of goods to customs office

QUESTION

Identify cost (duties and tax) and information to fulfil customs formalities

Appendix 2: European Customs tariff. Chapter 44

Nomenklatura	TARIC NGP NDP	QC	RLE	TAX	EXP	TEC
44-04						
Wooden battens						
- conifer	4404 10 00000 OR		3506	VAT		EX 9000
- others than conifer	4404 20 00 00 0 0 F		3506	VAT		EX 9000

CODE NC TARIC NGP NDP	ACPTM	MAGH	IL	TR	FO	CH-EEE	MX	MCH	CL	BALK	SPG
4404 10 000000 R	EX	EX	EX	EX	EX	EX	EX	EX	EX	Ex	EX
4404 20 00 00 0 0 F	EX	EX	EX	EX	EX	EX	EX	EX	EX	EX	EX

Chapitre 95

3506 : Importation from Liberia is prohibited
9000 : An extra duty of 12 % has to be applied to US origin products ; retialation measures against US (Regulation EC 2193/03 du 08 december 2003).
9612: Preferential tariff Developping country, China : standard duty