



General information regarding clearance costs of personal importing shipments

Dear customer,

Please find herewith general information and estimation of the expected customs clearance costs, for import shipments sent to Israel as personal import (differing from commercial import), subject to the clearance processes which may be required by the customs authorities.

The information below refers to customs clearance costs only and does not include freight (shipping) charges. Additional costs may also apply for shipment's customs release such as Duties, Taxes, etc.).

1. Shipments with a declared value up to 1,000 USD.

Most shipments with a declared value of up to 1,000 USD, are expected to be released under simplified clearance process based on the exporter declarations.

The value for customs purpose is CIF value which includes the Cost of the merchandise, Freight (shipping) and Insurance if purchased. Duties and VAT if applied will be calculated according the CIF value as mentioned above.

Below please find the charges expected according to the value of goods:

1.1. Shipments with a declared value up to 75 USD:

Normally, most shipments shipped as personal import and a declared value of less than 75 USD, are free of charge, except where the shipment is held in accordance with the legality of imports and subject to the relevant authorities' regulations.

Personal import shipments containing alcoholic beverages, tobacco and its products, etc., will be charged for duties and taxes, based on the relevant harmonized code and the clearance costs as mentioned referring the value between 75 USD to 500 USD, even if the total value declared is less than 75 USD.

1.2. Shipments with a declared value between 75 USD to 500 USD:

Most shipments with a declared value between 75 USD to 500 USD are free of Duties however VAT and clearance costs are imposed as follows:

- VAT - Will be charged at the declared national rate.
- Customs clearance fee - 174.33 NIS (including VAT).
- Entry Fee - 38.02 NIS (including VAT).

1.3. Shipments with a declared value between 500 USD to 1,000 USD:

- VAT - Will be charged by law.

- Duties and Taxes- According to the relevant harmonize code and subject to customs regulations.
- Customs clearance fee - 174.33 NIS (including VAT).
- Entry Fee - 38.02 NIS (including VAT).
- Airport Permit Fee - 31.59 NIS (including VAT).

2. Shipments of a declared value for customs above \$1,000 USD:

Import shipments with a declared value for customs purposes over \$1,000 USD, or import shipments with a declared value of less than \$1,000 USD held for reasons of imports legality, as required by the relevant authorities will be released under separate entry. The value for customs purposes is the CIF value (Cost Insurance, if purchased, & Freight.)

Estimated clearance costs for separate entry shipments:

- VAT, Duties and Taxes - May apply according to the relevant harmonized tariff and subject to customs regulations.
- Customs Clearance - 333.45 NIS (including VAT).
- Customs Entry Form - Payment for issuing a customs formal entry according to customs requirements - Up to 117 NIS (including VAT) but not less than 20.06 NIS (including VAT).
- Disbursement Fee - 87.75 NIS (including VAT) or 3% from the tax amount, whichever is greater.
- Storage Fee - according to the warehouse tariff price list, but not less than 14.04 NIS (including VAT).
- Airport Permit Fee- 31.59 NIS (including VAT).
- If physical inspection is required additional amount of 93.6 NIS (including VAT) is applied.

The charges will be determined for each shipment individually, based on the shipment's paperwork and subject to customs requirements, as assessed during the clearance process.

- ✓ For further information regarding the payments of Duties and Taxes applicable for your shipment, you may visit at the Israeli Customs Authority website using the link below:
https://taxes.gov.il/customs/PersonalImport/Pages/yebueshe_guide.aspx#GovXParagraphTitle6
- ✓ For further information regarding the storage costs for shipment stored at the company's warehouse, you may also visit our website at:
<https://www.ship.co.il/Masof/Home/PriceList>.
- ✓ You may also review the personal import mail packages guide in the Israeli Tax Authority website at the following link:
https://taxes.gov.il/customs/PersonalImport/Pages/yebueshe_guide.aspx

All charges mentioned in this document are including VAT, unless otherwise indicated. The rates are valid until December 31st, 2017. The Company reserves the right to alter and / or update the rates at any time at its sole discretion.

All the information provided in this document refers to personal import shipments only and it is estimated general information which may vary, subject to customs regulations & laws.

For further information regarding our import services, tariffs and other services, please contact our Customer Service Call center at 1-700-700-877 or 972-3-5770100.