



## AIR SHIPMENT - TRADING CONDITIONS

### 1. COMPOSITION OF COSTS

Prices are valid for air shipments taking into account the information received at time of listing. Any change in quantity, equipment used, and established routes are subject to changes in values.

We recommend attention to the Incoterm of your transaction, because all the expenses of services that are not paid in the source will be automatically charged at the destination.

Weight /cube will be considered within specific rules of each transport mode. Airline companies reserve the right to charge for the position of pallets in large shipments, thus ignoring the conventional Ratio 1: 6.

### 2. PAYMENT OF FREIGHT

The payment of the freight and other charges shall be made in national currency, by converting the value in foreign currency by the price of market rate at the date of issue of bill of loading, billing and/or payment.

Subject to the IOF incidence of 0.38% on the invoice value.

### 3. TIME FOR PAYMENT

Time and rate set by the shippers will be informed in the invoice. Clients must send the voucher via e-mail or by fax. In order to avoid delays in the release of documents, we recommend confirm the receipt of e-mail or fax. Payments out of the scheduled time will not be accepted.

### 4. OPERATIONS INCOTERM DDU or DDP

For shipments in modal DDU / DDP, any remittance is subject to tax of 33.33% Income Tax (IR) on the amounts to be remitted, with the exception of taxes in accordance with Articles 685 and 725 from Decree 3000/99.

### 5. INSURANCE

Cargo insurance must be arranged by the importer, from the collection to the clearance / delivery of the goods at the final destination. IDL, as an agent and carrier, has limited liability according to the Warsaw Convention. If not arranged properly, in case of accidents, the international carrier will be responsible for only the limits, as listed below:

\* Airline: \$ 20.00 By Kilo

### 6. SHIPMENTS FROM LOCATIONS CONSIDERED FISCAL PARADISE

As to the Instruction of the Internal Revenue Service No 188, 6 August 2002, in shipments from locations considered fiscal paradises, the importer will be responsible for collecting the 33% IR tax on the value of international freight.

Below, a list of some countries:

- Hong Kong
- Panama
- Singapore
- Macau
- United Arab Emirates

The complete list is available on the site of SRF

(<http://www.receita.fazenda.gov.br/Legislacao/ins/2002/in1882002.htm>):

### 7. CONDITIONS



As of this date, this proposal is the single document which governs the rights and obligations of the parties with respect to its object, being expressly canceled any understanding or arrangement prior to that.

Any questions regarding the terms of this proposal should be clarified before the statement of shipment to the agent and/or representative of IDL, which requires the immediate acceptance of these terms. Questions that have not been described in this proposal will be resolved on the basis of international agreements and treaties.

This proposal follows the conditions described in the back of the waybill transportation from the carrier that will run the freight, being it an integral part of this proposal for appropriate action and effect of law.

This notice does not imply any obligation on the carrier to do it with customary character, can not in any way be interpreted as an obligation of the carrier, considering the art. 752 of the Civil Code.

## **PRICES SUBJECT TO AVAILABILITY OF SPACE.**

### **8. DATE OF PROPOSAL**

The validity of this proposal is 10 days after the date of issue. After this period, it shall become invalid and require a review from our Sales Dept.