

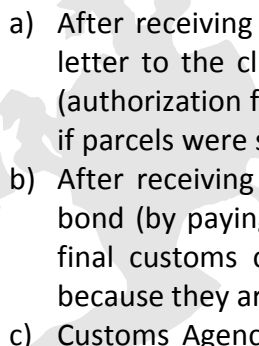


INFORMATION REGARDING CUSTOMS CLEARANCE OF PACKAGES SENT AS PROPERTY RESETTLEMENT AND ALL OTHER PACKAGES ADDRESSED TO EUROPEAN UNION (EU) COUNTRIES.

Our standard customs clearance procedures for all packages sent to EU countries takes place in Czestochowa, Poland. Packages with value of 45 Euro are duty and tax free. All other packages, including parcels sent as property resettlement can be detained by Customs in Poland.

Duty and tax exemption for customers who relocate from the US to their countries is only valid in the country of their destination, not in Poland where shipment passes through. For that reason customs agency in Czestochowa must declare a customs transit clearance to the customs of the country of destination.

Transit clearance procedure runs as follows:

- 
- a) After receiving packages eligible for duty, Customs Agency from Czestochowa mails a letter to the client requesting documents which are necessary for customs clearance (authorization for customs agency, the request for transit and a list of household effects if parcels were sent as resettlement);
 - b) After receiving the documents, Customs Agency asks the client to deposit a security bond (by paying the bond the customer guarantees that he/she will precede with the final customs clearance in the country of destination). Often these are large sums because they are anticipated customs / tax fees based on the declared value;
 - c) Customs Agency deposits client's bond in the box office of the Customs Office, then after transit customs clearance sends the packages to the country of their destination;
 - d) After receiving the shipment, recipient must declare it to the Customs Office in his country, and proceed with the final customs clearance;
 - e) If shipment is exempt from customs duties and taxes in the country of its destination or charges will be accrued at lower amount than paid to Polish Customs, the recipient may file a claim for a refund of the excess. In order to do so, the consignee must return the original document which confirms deposited bond (this document is always attached by customs agency to the box) along with the application which contains the complete data bank account (the exact name of bank, 26 digits account number, SWIFT code) to Customs Office in Czestochowa. Polish Customs will consider client application and reimburse the excessive amount to the provided bank account.

If you have any other questions regarding customs procedure and fees please feel free to contact our Customs Agency in Czestochowa at +48 (34) 365 90 51, email: karex.ac@gmail.com