

Addendum to Asendia GTC Appendix on Customs Clearance Specific conditions for USA Destination

The successive modifications affecting US Customs Tariffs since April 2025, deeply changed the conditions for importing Goods in the USA.

The Executive Order of the President of the USA suspending the “duty-free de minimis” treatment for shipments with a value not exceeding \$800 made most of the Goods imported in the USA subject to duties and tariffs from 29 August 2025. This threshold concerns each “Consignment” / “shipment”, postal or commercial, containing Goods.

These rules generate new obligations and new processes for customs clearance that Asendia Customers need to integrate when exporting to USA.

To enable Customers to benefit from the best conditions, Asendia offers an international postal shipment solution for USA destination (excluding USA territories and possessions).

The Specific Conditions for USA destination included in this Addendum complete and form an integral part of Asendia GTC Appendix on Customs Clearance for the specific services provided for USA destination as described below. In case of contradiction between these documents these Specific Conditions for USA destination shall prevail. Asendia reserves the right to amend or remove these Specific Conditions at any time, at its sole discretion, subject to a thirty (30) notice or any shorter notice as the circumstances may require.

For the purpose of this Addendum, the terms:

- **“Goods”** means “any merchandise sent in a Consignment that may be subject to taxes and/or duties”.
- **“CBP”** means the US Customs Border Protection authority.
- **“Consignment”** means “Goods packed together and dispatched simultaneously by the same supplier (the Customer) to the same consignee (the Recipient) and covered by the same transport contract/order. Consignment may include Mail as defined in the Asendia GTC”. The term **“shipment”** is also used in these Specific Conditions with the same meaning as Consignment when it refers to the new conditions applicable to the “de minimis” threshold.
- **“Customs and/or Tax Debt”** means The taxes and duties (including without limitation fines, interests, Surcharges, inspection and security charges, Goods storage and destruction costs, etc. as applicable in the USA) due from the Customer and whose payment is entrusted to Asendia and its Customs Broker(s) in relation to the Customs formalities and tax payment obligations, in accordance with Asendia GTC’s Appendix related to Customs Clearance. For the purpose of this Addendum the payment of US duties and tariffs (taxes excluded) shall be entrusted to a Qualified Party (see clause 4 below).

1. Scope of US tariffs and duties:

1.1 – Tariffs & duties rates:

Various duties may be applicable for importing Goods in the USA:

- Duty rate IEEPA¹ /Reciprocal tariffs): usually 10% or EU base rate for Goods with EU origin (15% at the date of release of this document),
- Section 301 duty rates: for China origin,

¹ IEEPA: International Emergency Economic Powers Act

- Section 232 duty rates: for targeted sectors (iron, aluminum, etc.);
- Other specific duties, as applicable.

These rates may be cumulative for commercial shipments.

For postal shipments, only duty rates equal to IEEPA rates are applicable from 29 August 2025 (see below).

The duty rates depend on the country of origin of the Goods (meaning the country of manufacture of the Goods) as listed by CBP.

The duties' amount must be calculated based on the Goods market value ("*ad valorem value*"), according to the method applied by Asendia carriers and Qualified Parties, unless otherwise instructed.

Example: for Goods with a value of \$100 with European Union origin (manufactured within the EU) imported in the USA via international postal shipment, the duty shall be equal to:

$\$100 \times 15\% = \15 (duty rate equal to IEEPA / Reciprocal tariff on EU products).

In case of Goods of multiple origin in the same Consignment (for postal shipments), the duties applicable to the country of origin of the Goods with the highest duty rate shall apply.

Specific conditions are applicable to Canada and Mexico origins for which IEEPA tariffs are not applicable due to U.S.-Mexico-Canada Agreement.

Asendia postal solution for USA destination is not applicable from Mexico and Canada, and for USA territories and possessions destinations.

1.2 - Duties Exemptions:

- Documents (only)
- Books are subject to duties but are not concerned by the Executive Order and still benefit from de minimis exemption if their value does not exceed \$800.

2. Duties calculation:

The duties must be pre-calculated to further organize the duties payment.

The calculation of the duties depends on the quality of the data provided to Asendia by the Customer and on the analysis of CBP.

The Customer must provide accurate and complete information to allow the duties calculation, including a detailed description of the Goods and a value declaration that correctly reflects the transaction concluded between the seller and the buyer (see clause 6 below).

Asendia and its sub-contractors shall not be liable for any errors, omissions or misleading information used in the pre-calculation of the duties based on information communicated by the Customer. They will do their reasonable commercial efforts to correct the declaration, but without guarantee that CBP will accept the correction. Only the duties amount calculated by CBP will be final and all related costs, including penalties, fines, exchange rate loss and other fees shall be charged to the Customer who shall bear all the costs and risks related to the importation of the Goods in the USA. Asendia and its sub-contractors will not be liable for the seizure, return or destruction of the Goods sent to the USA by CBP and all related costs and penalties borne by Asendia and its sub-contractors shall be invoiced to the Customer who commits to proceed to such payment without delay.

3. Trading terms- Sales tax:

- **Consignments with a value not exceeding \$800:**

As the Customer is liable for the payment of the duties to CBP, the incoterm (©International Chamber of Commerce) Delivered Duty Paid (“**DDP**”) may be used.

However, please note that **Asendia only supports trading terms based on DDP incoterm, excluding taxes, even if the sale is concluded DDP.**

Asendia and its sub-contractors will not be responsible for the payment of the Sales tax which is not a Federal tax but depends on the law of each State in the USA.

Please check if you are concerned.

- **Items above \$800:**

Asendia does not offer postal solutions for USA destination for Goods in Consignment with a value exceeding \$800, unless otherwise instructed in a further step.

For commercial shipments above this threshold, please consult with your commercial contact at Asendia.

4. Duties payment - Asendia offer – Qualified Party

Goods may not be imported in the USA if the duties / tariffs are not prior paid to US Customs Border Protection (CBP)

Unless otherwise instructed, **Asendia offer includes the advance payment of the duties applicable on each Consignment sent by the Customer to the USA with a value not exceeding \$800, sent via Asendia postal solution.**

Asendia shall use the services of a service provider of its choice that is accredited by CBP as “**Qualified Party**” to make the payment to CBP and accomplish related formalities.

The Qualified Party service is part of Asendia services for shipping to USA and may not be ordered separately by the Customer. This service is deemed accepted by the Customer when the Customer entrusts their Consignment to Asendia.

These services shall be invoiced by Asendia to the Customer according to clause 7 below. The Customer remains liable for the payment of the services and all related costs until complete payment of the sums due to Asendia (and its sub-contractors).

Asendia reserves the right to withdraw or amend its offer based on postal solution if CBP publishes new rules for postal shipments not exceeding \$800.

5. Deposit – Financial Guarantee:

Asendia reserves the right to request from the Customer at any time a Financial Guarantee provided in a form satisfactory to Asendia, before providing any shipment services to the USA (see Asendia GTC Appendix on Customs Clearance).

6. Customs formalities – Documentation

Unless otherwise agreed in writing by Asendia, the shipments to USA may not include Dangerous Goods, Restricted and prohibited Goods, including dual-use Goods.

It is highly recommended to issue the information and documentation requested by US authorities in English language.

Asendia's offer for shipments to the USA requires the communication of electronic advance data and the provision of postal and customs documentation by the Customer to Asendia as described below.

Documents / formalities for postal shipments*:

Customer
CN 22/23 form (UPU)
Goods/Product detailed description
HTSUS* Code: 6, 8, 10 digits
Goods/Product(s) value. The Goods' value is the price actually paid or payable for merchandise imported into the USA. The Goods value must be reported without tax and duties**.
Postage paid (transport charges)
Country of origin (country of manufacture of the Goods/product)

*Harmonized Tariff Schedule of the US Code.

The 10 digits HTSUS code should become mandatory at a further stage.

**For avoiding that duties be charged twice.

In addition, the Customer agrees to provide any of the documents below upon Asendia's request:

- A copy of the sale invoice to provide evidence of the transaction conditions and Goods sale value
- A signed Power Of Attorney in the form requested by Asendia in accordance with Asendia GTC Customs Clearance Appendix.

7. Invoicing – Payment obligations

Asendia reserves the right to invoice the Customer weekly for the services provided for the payment of duties and related formalities and expenses.

In accordance with Asendia GTC Customs Clearance Appendix, the Customer shall pay Asendia any Customs and/or Tax Debt borne by Asendia (or its Qualified Party) and the price for the duties payment services in the USA within maximum seven (7) days from the date of Asendia invoice or immediately upon receipt of the invoice or in advance if required, in accordance with articles 5.7 to 5.9 of the Asendia GTC.

The invoices sent by email that shall be deemed received by the recipient on the date and time the email is transmitted to the recipient's designated email address, provided that no delivery failure notification is received by the sender. The burden of proof of transmission shall rest with the sender

Asendia may suspend the services, at the Customer's sole risk, if any Customs and/or Tax Debt sum due by the Customer or any price for the duty payment services remain outstanding after their payment term, without prejudice to the right of Asendia to use the deposit or financial guarantee to recover the

payment or to require the setting up of a deposit or financial guarantee in the conditions described in clause 5.

8. Duty Drawback:

Asendia does not grant the possibility to get a duty drawback.

9. Warranty - Liability:

The services of Asendia are provided based on Asendia and its sub-contractor's best knowledge at the time the duties calculation is made and are delivered "as is" at the Customer's risks and based on the data and documents communicated by the Customer, with no warranty express or implied from Asendia and its sub-contractor(s) regarding their correctness, accuracy, or reliability and regarding the absence of interruption, and with no obligation of result.

In the event of error or omission, Asendia and its sub-contractor shall not be liable to the Customer who hereby releases them from all liability with respect to such information and data even if the Customer contends that the service provided knew or should have known of the existence of any such inaccuracy.

Notwithstanding the foregoing, Asendia shall remain liable only in cases of gross negligence or willful misconduct.

Any additional costs borne by Asendia and its sub-contractor(s) in relation to the duty calculation and payment shall be invoiced to the Customer who agrees to such payment(s).

IN NO EVENT WILL EITHER PARTY BE LIABLE UNDER OR IN CONNECTION WITH THIS AGREEMENT UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE, FOR ANY: (a) CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES; (b) INCREASED COSTS, DIMINUTION IN VALUE OR LOST BUSINESS, PRODUCTION, REVENUES, OR PROFITS; (c) LOSS OF GOODWILL OR REPUTATION; (d) USE, INABILITY TO USE, LOSS, INTERRUPTION, DELAY, OR RECOVERY OF ANY DATA, OR (e) COST OF REPLACEMENT GOODS OR SERVICES, IN EACH CASE REGARDLESS OF WHETHER THE PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH LOSSES OR DAMAGES OR SUCH LOSSES OR DAMAGES ARE OTHERWISE FORESEEABLE, IN NO EVENT WILL THE AGGREGATE LIABILITY OF ASENDIA ARISING OUT OF OR RELATED TO THESE SPECIFIC CONDITIONS UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, AND OTHERWISE EXCEED THE VALUE OF THE RELEVANT SERVICES INVOICED BY ASENDIA TO THE CUSTOMER FOR DUTIES PAYMENT IN THE USA AND RELATED FORMALITIES, EXCLUDING TAX, DUTIES AND CUSTOMS TARIFFS PAID BY ASENDIA TO CBP VIA ITS SUB-CONTRACTOR AND THE LIMITS OF LIABILITY INCLUDED IN ASENDIA GENERAL TERMS AND CONDITIONS AND THEIR APPENDICES INCLUDING THE APPENDIX REGARDING CUSTOMS CLEARANCE.

The logistics services provided to the Customer (such as collect, transport, distribution and customs clearance shall be provided in accordance with Asendia General Terms and Conditions, ("GTC") and their appendices, except for the payment of US duties and related formalities that are provided under these Specific Conditions for USA Destination based on US New Customs Tariffs.

10. Suspension / Termination of the Service

The provision of Asendia postal solution to USA is subject to the continuity of Asendia postal solution.

Asendia reserves the right to suspend or withdraw its offer at any time, at its sole discretion with short notice or without notice if the postal solution is interrupted for any reason and especially a decision of a US authority or USPS.

In this event, Asendia shall make its commercially reasonable efforts to inform the Customer and complete the services ordered or to return the Consignments under processing at Asendia's costs. The Customer agrees that the return of their Consignments, if possible, shall be their sole remedy.

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