

General Terms and Conditions for Customs Services

1 Scope

- 1.1 These General Terms and Conditions for Customs Services (hereinafter GTC) for private and business customers (hereinafter Customer) govern the business relationship between the Customer and Swiss Post Cargo CH Ltd, Dintikon (hereinafter SPC) for the use and enjoyment of customs services in international goods traffic. These GTC shall apply between SPC and the respective Customer to all contracts for customs services and/or related services, including advisory activities.
- 1.2 The General Terms and Conditions (2005) of SPED-LOGSWISS – Association of Swiss Freight Forwarding and Logistics Companies (hereinafter GC SPEDLOGSWISS) apply in addition to these General Terms and Conditions, unless these GTC provide for a different regulation.
- 1.3 The GTC published when a service order is issued together with the GC SPEDLOGSWISS (hereinafter jointly referred to as the General Terms and Conditions) shall apply.
- 1.4 SPC will provide notification of any substantial changes to the General Terms and Conditions during the term of the contract. The new General Terms and Conditions shall be deemed to be accepted upon placement of a new service order.
- 1.5 Other General Terms and Conditions of the Customer or third parties do not apply.
- 1.6 References to persons apply to individuals of all gender identities and to more than one person.

2 Service description

- 2.1 In accordance with the individual order, SPC provides customs services in connection with customs procedures under Swiss customs law concerning the import, export, transit and temporary admission of goods.
- 2.2 SPC also provides customs services in connection with customs procedures under the Customs Code of the Union (hereinafter UCC) or customs regulations of other jurisdictions in accordance with the individual order. Unless expressly agreed in writing, SPC acts as the direct customs representative in accordance with the UCC. These GTC apply to all customs services of SPC, regardless of the type of representation chosen.

2.3 In accordance with the individual order, SPC provides or organizes, where applicable using subcontractors, other services related to customs clearance.

2.4 SPC does not provide customs services for goods whose import, transit or export is prohibited by law or otherwise violates applicable law in the country of origin, transit or destination. SPC is entitled to terminate the contractual relationship or reject the instruction if it believes that there has been a violation of legal provisions or that proper customs clearance is not possible.

3 SPC's obligations

SPC undertakes to provide customs services in a professional manner and in compliance with legal provisions and to correctly record customs-relevant declarations in the customs administration system.

4 Customer's obligations and guarantees

- 4.1 Documents
 - 4.1.1 The Customer is obliged to complete all documents required for the customs service used, such as customs authorizations, correctly and in full and to sign them with a legally binding signature. SPC is not obliged to provide services before the signed documents are handed over. SPC shall send the Customer the documents to be signed.
 - 4.1.2 When importing goods into free circulation (import) under customs law, the Customer must issue an authorization for import customs clearance and confirm it in writing upon request. The Customer undertakes to settle the customs duties, taxes and other levies associated with the import and to fulfil all legal obligations in connection with the import (including those arising from applicable orders not prescribed by customs law).
 - 4.1.3 Under the transit procedure, the Customer must sign all documents required to discharge transit procedures (e.g. a declaration of commitment or similar declaration under foreign jurisdictions). The Customer shall



- bear the costs and tax disadvantages arising from loss, theft of the goods or other irregularities in the transit procedure. The Customer is responsible for the proper completion of the transit procedure.
- 4.1.4 When exporting goods from the respective country of export (export), the Customer must issue an authorization for the export and confirm it in writing on request. The Customer guarantees that the export of the goods is not subject to any prohibition or restriction and that it meets all the legal obligations associated with the export (including those arising from the applicable orders not prescribed by customs law).
- 4.1.5 Under the temporary admission procedure, the Customer shall bear the costs and tax disadvantages arising from loss, theft of the goods or other irregularities in the temporary admission procedure. The Customer is responsible for the proper completion of the procedure.
- 4.1.6 If rights and obligations under customs and tax law in connection with imports, exports, transit procedures and temporary admission abroad (EU Member States or other countries) differ from the rights and obligations under Swiss law, the provisions set out in these GTC shall apply mutatis mutandis to foreign rights and obligations.
- 4.2 Information
- 4.2.1 The Customer is obliged to provide SPC promptly and in writing with the complete and correct information (including data) and documents required for the proper provision of the services.
- 4.2.2 This includes, in particular, for the customs declaration
- the commercial invoice, freight documents, declarations of origin, the customs tariff number, the correct description of the goods as well as all information required to determine the customs value, the tax value or other assessment bases, such as the quantity, type and weight of the goods, investments, licence fees, tool costs, commissions, brokerage fees, price reductions, loading and transshipment costs, insurance costs, freight costs, packaging costs and any other amounts affecting the value of the goods.
 - In the absence of information to determine the customs value, tax value or other assessment bases, SPC is entitled to either (i) assume that there are no other factors relevant to customs value other than freight costs or (ii) refuse the customs declaration if the information is absolutely necessary for proper declaration.
 - If no freight costs are available, SPC is entitled to estimate the freight costs based on its own empirical data. To the extent permitted by law, no liability is accepted for the calculation of freight costs by SPC. Responsibility for the timely transmission of freight costs remains exclusively with the Customer.
 - If no customs tariff number is available at the time of the customs declaration, SPC is entitled, but not obliged, to determine it on the basis of the information available to SPC. To the extent permitted by law, no liability is accepted for the determination of the customs tariff number by SPC. Responsibility for the accuracy of the customs tariff number remains exclusively with the Customer. SPC shall notify the Customer of any discrepancies or uncertainties and request that they be rectified immediately.
- 4.2.3 The Customer is obliged to inform SPC immediately if legal provisions are to be observed in the execution of the order (e.g. due to orders not prescribed by customs law or prohibitions and restrictions of the EU and its Member States).
- 4.2.4 The Customer is obliged to report immediately on all changes regarding the framework conditions (e.g. goods volumes, invoices, schedules, routes) and/or relevant information (e.g. changes in legal situation, declarations of origin) with regard to the order placed with SPC.
- 4.2.5 The Customer shall guarantee the accuracy and completeness of all information provided to SPC for order processing and customs clearance of the goods, in particular the VAT/turnover tax identification number and UID/EORI number. The Customer shall also guarantee the authenticity, integrity and accuracy of the content of all documents and records transmitted to SPC.
- 4.2.6 SPC has no obligation to verify the accuracy, completeness or authenticity of the information, documents and records provided by the Customer. SPC shall subject all information, documents and records provided by the Customer to a plausibility check for accuracy, completeness and authenticity. If there are any discrepancies, SPC is entitled to refrain from making a customs declaration until these discrepancies have been resolved.
- 4.2.7 The Customer is obliged to provide documents that SPC requires for submission to the customs authorities immediately upon request.
- 4.2.8 The Customer shall inform SPC if it has its own deferment accounts and whether these should be used for customs clearance. The Customer shall provide SPC with the relevant information required to use the deferment accounts.
- 4.3 Compliance
- 4.3.1 The Customer is obliged and hereby guarantees that it complies with the relevant laws of the applicable jurisdictions in connection with the customs clearance of the corresponding goods, in particular the War Material Act (WMA), the Goods Control Act (GCA), the Embargo Act (EmbA), the Cultural Property Transfer Act (CPTA) and other orders not prescribed by customs law, as well as EU law and the law of the relevant Member States; in particular Regulation (EU) 952/2013 (UCC), the Anti-Dumping and Anti-Subsidy Regulations, Regulation (EU) 2021/821 (Dual-Use Regulation), Regulation (EU) 2023/1115 (EUDR), Regulation (EU) 2023/1542 (Battery Regulation), Regulation (EU) 2023/956 (CBAM Regulation) and the national law of the Member States, in particular the law of export control, import turnover tax laws, excise tax laws and laws on due diligence obligations in supply chains.
- 4.3.2 The Customer undertakes and hereby guarantees to inform SPC in writing and in good time of all prohibitions, restrictions and limitations with regard to the goods to be imported, in transit or exported.
- 4.3.3 Unless the Customer provides written notice to this effect, SPC is entitled to assume, without further verification, that there are no prohibitions, restrictions or limitations with regard to the import, transit or export of the goods.

- 4.3.4 The Customer is responsible for the provision of the goods and ensures that the carrier receives the necessary instructions and information.
- 4.4 Processing of customs, tax and other charges
- 4.4.1 The Customer is obliged to collect the electronic tax assessment decision (eVV) and to store and archive it electronically. The same applies to import tax assessment notices and other tax assessment notices issued in other jurisdictions. The Customer is obliged to check the tax assessment decision (or the import tax assessment notice) immediately to ensure the information it contains is accurate, in particular the tariff number, recipient, importer address, UID and VAT number, the statistical value of the goods or the preference identifier.
- 4.4.2 Any discrepancies or deviations in accordance with section 4.3.1 must be reported to SPC immediately, and at the latest within ten calendar days of the date of issue of the tax assessment decision. If no notification is received within this period, this shall be deemed approval. SPC accepts no liability for loss or damage resulting from discrepancies or deviations not reported in due time. The Customer must notify SPC of any shorter appeal periods in the country of customs clearance.
- 4.4.3 In the event of discrepancies or deviations, the Customer must make corrections, seek legal remedies and/or take other measures. The Customer is obliged to check the statutory and official periods and to monitor compliance with them. SPC will perform the aforementioned tasks in consultation with the Customer and in return for compensation, insofar as this is legally permissible.
- 4.5 Retention obligation
- 4.5.1 The Customer must properly store all data and documents relating to the customs services and customs declaration. This includes, in particular, all the documents on which the customs declaration is based, such as goods certificates, certificates of origin and freight documents, including the customs declaration and the tax assessment decision. Certificates and guarantees of origin must be kept in the original.
- 4.5.2 At SPC's first request, the Customer must immediately provide SPC with all data and documents free of charge if a claim is asserted against SPC, an audit is to be conducted, or SPC is otherwise required to provide information or documents by authorities, courts or other institutions in connection with the services provided to the Customer.
- 4.5.3 The Customer is obliged to retain the data for the duration of the legally prescribed period, but for at least ten years. In the case of ongoing proceedings, in particular tax or criminal proceedings, the data and documents concerned must be stored until the legal conclusion of the respective proceedings.
- 4.6 Special rights and obligations when handling customs procedures abroad
- 4.6.1 For the international transport of goods, the Customer must provide SPC with all information, documents and records required for the relevant customs procedure.
- 4.6.2 SPC represents the Customer through direct representation in accordance with Art. 18 para. 2 subpara. 2 alt. 1 UCC. SPC will only represent the Customer through indirect representation if this has been expressly agreed in writing. The Customer shall issue SPC with a corresponding authorization in writing for this purpose.
- 4.6.3 If SPC is tasked with processing tax-free intra-Community goods consignments, SPC shall be responsible for submitting advance declarations within the prescribed period, submitting turnover tax returns and submitting summary reports as well as statistical reports. The Customer must provide SPC with all the necessary information and documents without delay.
- 4.6.4 If EU law or the law of other jurisdictions requires compliance with other regulatory requirements in connection with a customs procedure (such as EUDR, CBAM Regulation, Ecodesign Regulation, REACH, etc.), the Customer is obliged to notify SPC of this when issuing the individual order and to provide the relevant information and documents. SPC is entitled to refuse to issue a customs declaration if the necessary information is not available.
- 4.6.5 If the Customer instructs SPC to issue the import customs declaration for goods that fall under Annex I of the CBAM Regulation ("CBAM Goods"), the Customer must indicate whether the imports carried out by it during the current financial year are less than 50 tonnes. SPC is not obliged to accept such orders. If the goods imported by the Customer during the current financial year exceed 50 tonnes, the Customer shall ensure that they have the status of "authorized CBAM declarant" in good time before import; otherwise, they shall appoint an indirect representative to SPC which has the corresponding authorization. The Customer is responsible for ensuring that all obligations associated with the import of CBAM Goods are met. SPC does not assume any CBAM obligations (issuing the CBAM declaration, purchasing and submitting CBAM certificates, procuring emissions data) unless the parties have expressly concluded a corresponding supplementary agreement in writing. In all cases, the Customer shall bear all costs and expenses associated with the import of CBAM Goods; SPC shall be entitled to request an appropriate security.
- 4.6.6 If the Customer instructs SPC to declare goods subject to an EUDR (goods listed in Annex I to Regulation (EU) 2023/1115), it must send the reference number of the due diligence declaration to SPC immediately and without being asked, unless an exception is applicable.
- 5 Other services related to customs clearance**
- 5.1 If other services related to customs clearance in accordance with section 2.3 are provided, the Customer shall issue a corresponding authorization, if necessary, outlining the scope of the service, and confirm this in writing upon request.
- 5.2 The Customer undertakes to provide SPC with all information and documents required for the performance of the service related to customs clearance in good time and in full. The Customer shall guarantee the completeness and accuracy of all information and documents.

6 Transport and handling of goods

Any transport or handling services provided by SPC are provided on the basis of the GC SPEDLOGSWISS.

7 Involvement of third parties

SPC is entitled to engage third parties (e.g. customs clearance partners and customs agencies) in Switzerland and abroad to provide the customs services. SPC has the right to grant sub-authorizations. If necessary, the Customer shall grant these third parties an authorization. SPC shall remain the sole contractual partner vis-à-vis the Customer.

8 Remuneration and payment terms

- 8.1 The Customer undertakes to pay the remuneration agreed between the parties and to pay all duties, fees and expenses incurred in the provision of the customs service. Unless otherwise agreed, the prices apply in CHF, excluding VAT and other taxes and duties.
- 8.2 SPC invoices must be paid net by the Customer within 30 calendar days of the invoice date. Upon expiry of the payment deadline, the Customer shall be in default without further warning. The default interest stands at five percent (5%) per annum. A processing fee will be charged for invoice changes for which SPC is not responsible.
- 8.3 SPC is entitled to only provide orders or services against advance payment or security.
- 8.4 If SPC is obliged to pay customs duties, levies, fees, penalties, etc. as part of the customs clearance services to customs and tax authorities or other authorities and institutions, the Customer is obliged to pay the corresponding amount without deduction within 30 calendar days of receipt of the request from SPC. This obligation exists irrespective of whether an appeal can be or is lodged. The Customer is obliged to pay all related costs and expenses, including legal advice and representation.
- 8.5 SPC is entitled to discontinue its services at any time and without prior notice in the event of late payment.
- 8.6 Any complaints regarding invoices must be submitted by the Customer to SPC in writing and duly substantiated within ten days of the invoice date, otherwise the invoice will be deemed to have been accepted. The due date is not affected by a complaint.
- 8.7 Outstanding claims of SPC cannot be offset by the Customer.
- 8.8 If there are cost increases after the conclusion of the contract, in particular due to changed legal provisions, an increase in state levies or for other reasons, SPC is entitled to adjust the remuneration agreed in accordance with section 8.1 accordingly. SPC shall provide evidence of the respective cost increase at the Customer's request. SPC is entitled to increase the remuneration agreed in accordance with section 8.1 accordingly each month in the event of a change in the exchange rate.

9 SPC's liability and limitation of liability

- 9.1 SPC shall be liable for the diligent execution of the order and for any auxiliaries and third parties engaged by it (e.g. subcontractors, suppliers, etc.) in accordance with the following provisions.
- 9.2 To the extent permitted by law, SPC's liability, including liability for any auxiliaries or third parties engaged by it (e.g. subcontractors, suppliers, etc.), is limited as follows:
- Liability for each claim is limited to a maximum of 20,000 Special Drawing Rights (hereinafter SDRs).
 - In the event of series errors and/or series omissions, liability is limited in accordance with bullet point 1; for the series as a whole, liability for series damage is limited to a maximum of CHF 50,000. A series error and/or series omission occurs if the damage is due to a repetition or continuation of an original error, even if several customs clearance services are affected.
 - Liability is limited to a total of CHF 200,000 per calendar year. The relevant period from 1 January to 31 December and the customs services carried out or to be carried out during this period in accordance with section 1 of this contract is counted as a calendar year. If the contract begins or ends within a calendar year, the limitation of liability shall be applied pro rata temporis.
- 9.3 To the extent permitted by law, SPC is not liable in the following cases:
- if the goods are subject to prohibitions, authorizations or restrictions in accordance with contractual or legal provisions and have been confiscated or destroyed by the competent authority;
 - in the event of damage to goods or delay arising from official or customs treatment of any kind;
 - in the event of force majeure;
 - for direct and indirect damage as well as consequential damage, such as loss of profit, and third-party damage. This also applies without restriction to the involvement of auxiliaries and third parties;
 - in the event of breaches of duty on the part of the Customer or breaches of guarantees by the Customer, in particular in the event of incomplete or incorrect customs clearance instructions or information.
- 9.4 The limitation of liability and exclusions of liability apply irrespective of the legal grounds invoked.
- 9.5 In the event that any claims are brought against auxiliaries of SPC or third parties engaged by SPC, they may invoke the same exclusions and limitations of liability as SPC, regardless of the legal grounds on which they are brought.

10 Force majeure

- 10.1 In the event of force majeure, SPC and its engaged auxiliaries and third parties shall be released from the duty to perform their contractual obligations and from any liability for damages due to non-performance or late performance or from any other contractual remedy for breach of contract.

- 10.2 Force majeure shall apply when an event or circumstance occurs that
- lies outside of reasonable control,
 - was not reasonably foreseeable at the time the contract was concluded; and
 - the effects of the obstacle could not reasonably have been avoided or overcome.
- 10.3 Unless proven otherwise, force majeure is presumed to exist in the following events:
- War (declared or not declared), hostilities, attack, actions of foreign enemies, large-scale military mobilization
 - Civil war, riot, rebellion and revolution, military or other seizure of power, uprising, acts of terrorism, sabotage, bomb threats or piracy
 - Monetary and trade restrictions, embargo, sanctions
 - Lawful or unlawful official acts, compliance with laws or government orders, expropriation, confiscation of works, requisition, nationalization
 - Epidemic, pandemic, natural disaster or extreme natural event
 - Explosion, fire, destruction of equipment, cyber attack, prolonged failure of means of transport, telecommunications, information systems or energy
 - General labour unrest such as boycott, strike and lockout, go slow strike, occupation of factories and buildings
- 10.4 In cases of force majeure, SPC shall be entitled, without incurring damages, to perform the services to a “best effort” standard. SPC’s duty to minimize damage shall continue to apply.

11 Customer’s liability and indemnification

- 11.1 The Customer shall be liable for the diligent fulfilment of its contractual and legal obligations. The Customer shall reimburse all damages, costs, expenses or other charges arising from this, including customs duties, taxes, fees, customs fines, subsequent tax collections, levies, etc.
- 11.2 The Customer undertakes to fully indemnify and hold harmless SPC, its auxiliaries and involved third parties from all lawsuits, claims, proceedings, costs, damages or other expenses in the event of breaches of the obligations and guarantees contained in the law and contract.
- 11.3 In particular, the Customer undertakes to indemnify and hold harmless SPC, its auxiliaries and involved third parties from third-party claims, including by customs, financial and other authorities, for customs duties, taxes, fees, customs fines, subsequent tax collections, levies, etc. as well as associated costs or expenses (including legal costs and expenses in connection with advice and defence or settlement of all claims, lawsuits or legal disputes, including criminal proceedings), and to support SPC, its auxiliaries and involved third parties at the first request.
- 11.4 The parties are aware that SPC is jointly and severally liable with the Customer vis-à-vis the customs authorities in the event of indirect representation in an EU

Member State. In order not to jeopardize the ability to deduct input tax, the Customer shall make all payments in good time. If payment by SPC cannot be avoided, the Customer shall indemnify SPC with regard to import VAT, regardless of whether input tax is deductible.

- 11.5 The Customer’s liability and obligations to indemnify and hold harmless shall remain in force even if SPC has cleared the corresponding goods through customs.

12 Right of lien

- 12.1 SPC has a right of lien over the goods subject to customs clearance and over the goods handed over to it or otherwise received by it for the respective balance from all business transactions with the Customer.
- 12.2 After a payment deadline set under a threat of realization has passed and no payment has been received, SPC shall be entitled to sell the goods in question as best as it can without further formalities.

13 Confidentiality

- 13.1 The parties undertake to treat all documents, facts and information (“Information”) that are neither publicly or generally accessible as strictly confidential. In cases of doubt, Information shall be treated confidentially.
- 13.2 The parties undertake to implement all financially reasonable and technically and organizationally feasible measures to ensure that confidential information is effectively protected against unauthorized access and disclosure.
- 13.3 No breach of the duty of confidentiality shall be deemed to have occurred in the event that confidential information has been disclosed by the parties within their own Group or to third parties involved, provided the disclosure is necessary. The parties shall transfer the duty to maintain confidentiality to their employees and any additional auxiliary staff.

14 Data protection

- 14.1 The parties make it clear that the processing of personal data within the scope of this contract does not constitute contract processing in terms of Art. 9 of the Federal Act on Data Protection (FADP) or Art. 28 of the General Data Protection Regulation (GDPR). With regard to the processing of personal data, each party acts as an independent controller in terms of Art. 5 letter j FADP or Art. 4 No. 7 GDPR. Each party is independently responsible for fulfilling the rights of the data subjects in accordance with Art. 25 ff. FADP or Art. 12 ff. GDPR. Mutual support shall only be granted if provided for by law or required for the fulfilment of the contract.
- 14.2 Each party undertakes to process personal data processed in connection with the performance of this contract exclusively within the scope of the applicable data protection laws. Data is only disclosed to third parties if this is permitted by law.
- 14.3 Each party shall ensure that it takes the necessary technical and organizational measures in accordance

with Art. 7 f. FADP or Art. 32 GDPR on the protection of personal data.

- 14.4 SPC is entitled to outsource data processing to third parties for the purpose of providing the contractual services. It undertakes to carefully select, instruct and regularly monitor these third parties.
- 14.5 The parties shall inform each other immediately as soon as there is any indication of data protection breaches in connection with this contract. They shall cooperate in the investigation and processing of data protection incidents within the scope of the legal obligations under Art. 24 FADP or Art. 33 and 34 GDPR.
- 14.6 The privacy policies at www.swisspost-cargo.com/de-en/privacy-policy and in the applicable General Terms and Conditions provide further information on data processing.

15 Transfer of rights and obligations

The assignment of individual or all rights and obligations arising from the contract or the transfer of the contractual relationship between SPC and the Customer shall be excluded without the express written consent of the respective other party. In derogation from the above consent requirement, SPC is entitled to assign individual or all rights and obligations arising from this contract and the entire contractual relationship to a company affiliated with SPC within the Group without the prior written consent of the Customer.

16 Termination of the contract

Unless otherwise agreed, the termination of the contract shall be governed by the statutory provisions.

17 Severability clause

Should individual provisions of these GTC be or become partially or wholly invalid or unenforceable, this shall not affect the validity of the remaining provisions. Instead of the invalid or unenforceable provision, a provision is deemed to have been agreed that comes as close as possible to the commercial intention.

18 Statute of limitations

To the extent permitted by law, any claims against SPC shall expire within one year of the date on which the service was or should have been provided.

19 Applicable law and place of jurisdiction

- 19.1 This contract is governed by Swiss law. Mandatory provisions of applicable foreign law, in particular GDPR, take precedence over the provisions of the contract and the choice of law.
- 19.2 The exclusive place of jurisdiction for all disputes arising from and in connection with this contract is Dintikon (headquarters of SPC), unless mandatory law requires a different or additional place of jurisdiction.

Swiss Post Cargo CH Ltd, January 2026

