

## Special Terms and Conditions

# Import Levies

### General information

Import collection comprises payment of customs duty, import VAT and other public import charges, including any EU handling fee ("Import Charges"), together with payment of PostNord's fee for import handling ("Import Fee"). Post Danmark A/S is referred to below as "PostNord".

#### Authorisation and customs representation

The person accepting in the PostNord app or payment portal must provide their full name and confirm that they are the recipient or are authorised to act on the recipient's behalf. By actively ticking the acceptance box and selecting "Authorise and pay", that person accepts these terms and conditions on the recipient's behalf and authorises Post Danmark A/S (PostNord) to carry out the necessary customs formalities for the identified shipment. Where the recipient may act as the declarant under the applicable rules, PostNord is authorised to submit the customs declaration as a direct customs representative in the recipient's name and on their behalf. The authorisation covers necessary communications, supplementary information and any corrections, and applies only to this shipment.

In direct representation, the recipient is the declarant, and PostNord acts in the recipient's name and on their behalf before the Danish Customs Agency. PostNord collects and settles customs duty, import VAT and other relevant public import charges in accordance with the applicable rules. The parties' statutory roles and obligations follow those rules. The customer's acceptance does not in itself constitute an agreement on indirect customs representation and does not change any role or liability arising under the law.

PostNord records the accepting person's stated full name and confirmation of authority, the recipient details, the acceptance and the accepted version of the terms and conditions in connection with the relevant shipment. Payment status is recorded separately. If the recipient does not wish to grant authorisation, the shipment may be rejected in the app or payment portal.

### 1.0 Import Collection

PostNord carries out the customs formalities in accordance with the customs arrangement used and the relevant authorisation. If Import Charges are payable on the shipment, PostNord collects the relevant amounts for settlement with the Danish Customs Agency. The recipient also pays the Import Fee to PostNord. The import payment must have been made and the necessary customs formalities completed before PostNord can release the shipment for delivery.

PostNord carries out customs clearance on the basis of the electronic customs information provided by the sender. If the information about your purchase is incorrect, you must contact the sender. If, after receiving the goods, you have paid too much or too little customs duty or import VAT, you may apply to the Danish Customs Agency to have the amount corrected. See [toldst.dk/borger/rettelse-af-told-og-](https://toldst.dk/borger/rettelse-af-told-og-moms)

moms. The parties' statutory responsibilities for information and charges follow the specific customs arrangement. The recipient must provide accurate and complete information when PostNord requests documentation. This does not change PostNord's own statutory obligations.

PostNord does not offer self-clearance for shipments that we handle. If you wish to submit the import declaration yourself, you must therefore agree with the sender before dispatch to use another carrier that offers this option. The other carrier may charge for its handling.

If PostNord has the recipient's digital contact details, the import payment request and payment information are sent digitally. The payment information may appear in the PostNord app if the shipment is linked to the recipient. If PostNord does not have digital contact details, the payment request is sent by letter to the address on the shipment.

The payment request contains the shipment number and the information needed to find and pay the request, including the invoice number and PIN for access through the payment portal.

#### 1.1 Import Charges

The application, rates and calculation of Import Charges are governed by the applicable legislation and decisions of the competent authorities. The payment request specifies the relevant public charges separately from PostNord's Import Fee and the VAT on that fee.

Import shipments to private recipients containing goods subject to excise duty are generally returned to the sender. However, this does not apply to goods that may be imported as gifts without excise duty under the applicable rules, such as chocolate and certain confectionery in small quantities. Shipments containing alcohol, tobacco or nicotine products are returned to the sender, regardless of whether the recipient is a private individual or a business. Other import shipments containing goods subject to excise duty may only be accepted for business recipients registered with the Danish Customs Agency for the relevant excise duties. If the business recipient is not duly registered, the shipment is returned to the sender.

#### 1.2 Import Fee to PostNord

The Import Fee is set by PostNord. The applicable Import Fee is stated in PostNord's import fee price list. The specific Import Fee is displayed before authorisation and payment. VAT on the Import Fee is specified separately from import VAT.

The Import Fee covers PostNord's import-handling work. The Import Fee is not refunded if the customs authorities refuse to release the shipment due to circumstances beyond PostNord's control. This also applies if the shipment is returned or seized by the authorities due to circumstances beyond PostNord's control. If the shipment is returned as a result of an error by PostNord, a refund of the Import Fee may be claimed. Import Charges paid to the Danish Customs Agency can never be claimed back from

PostNord. This does not limit the customer's mandatory statutory rights.

### 1.3 Payment

Payment is made through the PostNord app or [portal.postnord.com/betal moms](https://portal.postnord.com/betal moms). The available payment methods are shown in the payment flow. The recipient must accept the terms and conditions and grant authorisation as described above before payment can be completed. After successful payment, the customer receives a receipt in the app or by email. The shipment is delivered after completion of the necessary customs clearance and release, within the applicable service targets for the shipment concerned. Stated delivery times are indicative.

### 1.4 Returns

If the recipient does not wish to receive the shipment, it may be rejected in the PostNord app or at [portal.postnord.com/betal moms](https://portal.postnord.com/betal moms). PostNord will then return the shipment to the sender free of charge to the recipient. If the import payment is not made within 10 days of the date of the payment request, an automatic return is initiated. The specific payment deadline is shown in the payment request.

If the necessary customs information cannot be obtained or lawfully corrected, the shipment cannot be cleared through customs and is returned to the sender. The return is free of charge to the recipient. Section 1.2 applies to refunds of the Import Fee.

### 1.5 Processing of personal data

PostNord processes personal data in connection with import collection and customs clearance. PostNord retains the recipient's contact details (name, email address and telephone number) for 2 years in order to send digital notifications for subsequent shipments requiring import payment. This period applies to those contact details for that purpose; retention of other information follows the relevant purposes and applicable rules. Information on processing and the data subject's rights is available in PostNord's Privacy Policy at [www.postnord.dk/personlige-oplysninger](https://www.postnord.dk/personlige-oplysninger). The accepting person's name and confirmation of authority are processed as evidence of authorisation and form part of the combined authorisation and payment records, which are retained for five years after the end of the relevant financial year. The information is then deleted or anonymised within 30 days, unless a specific dispute, customs investigation or legal requirement necessitates longer retention.

### 1.6 Customer enquiries

Customer Service may be contacted through the PostNord app, [www.postnord.dk](https://www.postnord.dk) or the Customer Portal for questions about payment or PostNord's Import Fee. Contact the sender about missing or incorrect goods information and the seller about any refund of amounts already paid to the seller. Applications for correction of customs duty or import VAT after receipt of the goods must be submitted to the Danish Customs Agency as described in section 1.0.

### **1.7 Complaints**

Complaints about PostNord's import collection must be submitted to PostNord Customer Service within 6 months of payment. PostNord handles the complaint within one month of receipt, unless there are special circumstances. These time limits do not restrict mandatory statutory rights or statutory deadlines for complaints, amendments or refunds with the authorities.