



NEW ZEALAND

Prices based on real costs

Step	Item	Unit or rate	Actual
1	Ex-factory – wholesale price (includes your profit)		
2	Export packaging (inner and outer)		
3	Documentation (customs agency/freight forwarder)		
4	Bank charges (forward exchange, payment arrangements, letters of credit, bank drafts, hedging, credit insurance)		
5	Freight to ship or aircraft		
Handling charges and contingencies			
7.	Sub-total Free on board (FOB) NZ\$		
7.1	FOB foreign \$		
8.	Marine insurance (sea or air)		
9	Freight costs		
10	Sub-total Cost, insurance and freight (CIF) NZ\$		
10.1	CIF foreign \$		
11	Landing charges		
12	Customs duties and taxes		
13	Clearance charges (customs agency / freight forwarding)		
14	Inland handling and delivery charges		
15	Contingency (such as fumigation)		
16	Sub-total Delivered duty paid (DDP) NZ\$		
16.1	DDP foreign \$		
17	Delivered to buyer TOTAL		



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