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Online Shopping

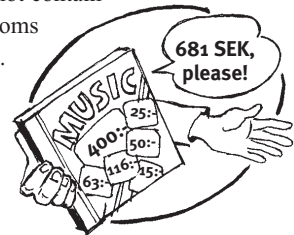
A consumer's guide to purchasing goods on the Internet



The actual monetary amount is determined by the payment system used by the sender. Always inquire about the vendor's payment system before finalizing a purchase. Consequently, the total may increase dramatically compared to the advertised price. Consumers are advised to ascertain how charges are calculated prior to placing an order.

Customs duties vary from commodity to commodity. Often, a duty comprises a percentage of the good, including shipping and, when applicable, insurance. You can calculate the duties applied to various goods by consulting the Customs Tariff, Taric Query System at www.tullverket.se, or by phoning the Customs Information Service at 0771-520 520. Most goods are subject to 25 percent VAT. 12 percent VAT applies to perishables, and six percent VAT applies to daily newspapers, books and periodicals. For more information go to the Swedish Tax Authority's website: <http://www.skatteverket.se>

Shipments not exceeding SEK 300 (EUR 22) in value that do not contain perfume, scented water or tobacco products are exempt from customs duties. You must, however, always pay VAT and forwarding costs.



Example: Audio CDs purchased from vendors in the United States (SEK)

Online price	400 SEK
Shipping and insurance	50 SEK
Customs duty, 3.5% (450 X 3,5%=15)	15 SEK
VAT, 25% [(450 + 15) X 25% = 116]	116 SEK
Forwarding, including VAT (Sweden Post)	100 SEK ¹⁾
COD, when applicable (50–175)	XX SEK
Total, at least	681 SEK

E-commerce within the European Union

Purchases made within the European Union are, under most circumstances, deemed as domestic transactions. Consumers are exempt from customs duties and Sweden Post's forwarding charges.

- **Shipping** is additional.
- A SEK 50–175 surcharge applies to **COD** orders.
- **VAT** is paid in the country of acquisition. The actual amount depends on the commodity and the country in question.

Certain regions within the European Union have special agreements with the European Union, however. Consequently, consumers are required to pay VAT and, occasionally, a customs duty on purchased goods.²⁾

¹⁾ Other countries SEK 63.

²⁾ Åland, the Canary Islands, the Channel Islands (e.g., Jersey) and other territories are not included in the fiscal territory of the European Union. Consequently, consumers are required to pay VAT on goods purchased from the aforementioned territories. Gibraltar, Andorra, Greenland, the Faroe Islands, Ceuta and Melilla are neither part of the fiscal territory nor the European Union Customs Union. Consumers are therefore required to pay customs duties and VAT on goods purchased in these territories. For more information visit www.tullverket.se, or call the Customs Information Service at 0771-520 520.

Consumers may even be required to pay VAT, customs duties and postal service fees for goods purchased from a European Union business that, in turn, orders said goods from a third non-European Union country, e.g., the United States. If these goods are forwarded directly to Sweden from a non-European Union country, the goods must clear customs.

Make sure to ask about where your goods will be sent from when purchasing online!

Returning goods

Goods purchased online but left unclaimed at the recipient's local postal service partner will be returned to the sender. In such cases the recipient will not be charged VAT or customs duties.

In certain special circumstances, recipients who have claimed goods shipped from a non-European Union country, yet for some reason wish to return the goods, may be eligible for a customs duty and VAT refund. For more information contact your local customs office before returning the unwanted items. Swedish Customs does not handle matters concerning goods returned to European Union member countries.

Your rights as a consumer making online purchases within the European Union

Consumers making online purchases from businesses located within the European Union are entitled to return items within seven business days from the date of delivery. Vendors are required to post a return policy on their websites, as well as information regarding how customers can obtain a refund for returned items. Consumers who want to exercise this right must pay for the return postage. The vendor is required to furnish a refund within 30 days from the date the item is received.



Defective or otherwise unsatisfactory items should be returned immediately. Consumers should outline, preferably in writing, why they are dissatisfied with the items as well as how they would like to be compensated. If the vendor fails to respond, or the situation remains unresolved, consumers may contact Konsument Europa for additional information. Konsument Europa provides advice and information about cross-border commerce within the European Union. For more information please visit www.konsumenteuropa.se

For further information phone the Customs Information Service at 0771-520 520, Sweden Post's Contact Center at 020-23 22 21 or Konsument Europa at 054-19 41 50.

