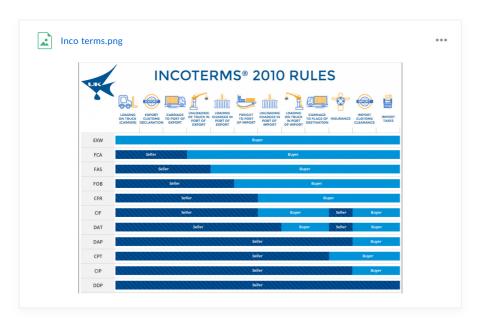
FAQ's

1. INCO terms - what are they?

Inco terms are the different ways that goods can be shipped and charged between a seller and a buyer. Here is a good pictoral sheet that explains all of the different terms that are used.



1. I'm being supplied DDP - what does this mean?

a. DDP Means 'Delivered, Duties paid'. All charges are being paid by Nevilles

2. I'm being supplied DAP - what does this mean?

a. DAP Means 'Delivery at Place'. Nevilles deliver the product to the distributor, and the distributor is responsible for any Import duties and customs clearance, should this be required

3. I'm being supplied FOB - What does this mean?

a. Free on Board, or FOB is an Incoterm, which means the seller is responsible for loading the purchased cargo onto the ship, and all costs associated. The point the goods are safe aboard the vessel, the risk transfers to the buyer, who assumes the responsibility of the remainder of the transport

4. I'm being supplied Ex-Wks - What does this mean?

a. **Ex Works**. Share. An arrangement in which a buyer assumes all other shipping and regulatory responsibilities of transporting goods from the seller's point of origin.

5. I'm from the ROI and I'm being charged VAT on my invoice - why?

a. We are required now to charge VAT on invoices for goods sent to ROI. As the UK is no longer part of the single market, Nevilles are charged VAT on exports into the EU. So that Nevilles may recover VAT charged, which would otherwise result in an increase to the cost of our products, we have elected to register for VAT in the ROI. As we hold a VAT registration in ROI, we are now required to charge VAT on goods that are sent to the ROI. Nevilles are able to reclaim the VAT on exports to ROI on this sale, as we are now registered for VAT in the ROI. Our customer is also able to reclaim the VAT on this transaction, if they are VAT registered.

6. Why can I not buy in Sterling if I am in ROI?

a. If a supplier invoices to a company in ROI in GBP and charges VAT, it is required to declare the VAT amount in Euros, by converting this from the GBP figure. This Euro conversion has to be done at the selling rate recorded by the Central Bank at the time the invoice is due to be issued, similar to the HMRC exchange rate from GBP to EUR. Nevilles operate a fixed exchange rate between GBP and EUR, which ensures stability of pricing in Euros. This does mean that we cannot offer this moving exchange rate, which mean that the VAT conversion to Euros will be different from the Fixed rate that we show, thus creating a discrepancy. The best way for us to solve this is for customers in the ROI to move to purchasing in Euros.

7. Why are my shipments being delayed?

- a. Reasons: NUK is required to create the correct documentation & register this documentation on to our carrier system, which delays despatch from Nevilles by 24 hours.
- b. Shipping & delays at port shippers have to ensure that there is the correct paperwork for all consignments on their trailer, not just NUK consignment.

8. What should I do if I am contacted by the carrier to pay duty?

a. If you are a Nevilles Customers in the EU, you should not be charged a duty payment by our carrier, as Nevilles are paying the duty. Please contact our Customer Support team on customersupport@nevilleuk.com and we will be able to help.

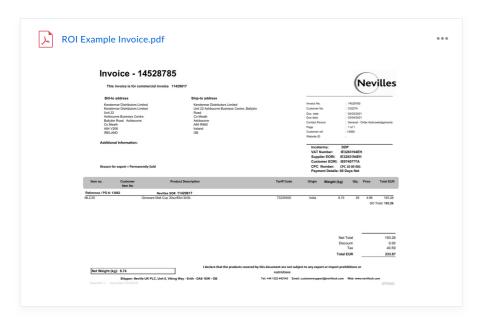
9. What is all of this new information on my invoice?

a. We need to provide now Country of Origin and Commodity codes for products, as these are needed for export and import documentation as of 1st January, in line with the UK no longer being part of the single market (show copy of invoice NI, ROI)

b. NI Invoice



c. ROI Invoice example



- 1. NI Customer Why can you not deliver to my customer in the ROI
 - a. Nevilles cannot deliver to an address that is not in the same country as the distributor invoice address.
- 2. NI Customer Can you deliver direct to my customer in NI?
 - a. Carriers are able to make a direct delivery in NI on behalf of a NI Customer commercial decision to be made by NM if we should do this.
- 3. UK Mainland Customer Why can you not deliver to my customer in Ireland?
 - a. Nevilles cannot deliver to an address that is not in the same country as the distributor invoice address.
- 4. ROI Customer can I do a direct delivery to my customer in the UK?
 - a. No, we can only deliver to a company that is in the same country as your distributor invoice address.
- 5. Where can I find the commodity code and Country of Origin information on Nevilles products?
 - a. These are all available on the Nevilles website, in the Marketing Support under full product data. Click here to access this