factory is located in Manaus Brazil	
invoice price	25000
Discount 3% with cash payment	750
Freight costs in brazil Manaus ->Sao paulo	800
loading costs in Brazil	300
air freight sao paulo to Schiphol	1000
Freight costs Schiphol to Breda	400
Insurance costs 2 per mille of the invoice price	50
Expeditors costs for the import declaration	75
3% customs duty on the customs value	

the plane flies over the EU 20% of the time

200 these are the costs for

