

## The Doubter

The Doubter in Utrecht is a trading company of sleeping stuff. In Argentina, The Doubter has found a manufacturer that makes a special sleeping bag of natural raw materials (steppe grass and downs). Therefore, the sleeping bag is not only light but also strong and breathable. The Doubter lists a number of things before the contract is signed:

- Price of the sleeping bags:
- € 25.00 per piece, EXW at the factory in Argentina (inland) or
- € 30.00 per piece, FOB or FCA boat / airplane
- € 50,00 DAP Utrecht
- The Doubter wants to order 25 as a test
- Transportation within Argentina for these 25 sleeping bags is € 100.00
- Sea freight for this party costs € 250.00
- Airfreight, however, costs double of seafreight, with 75% of the transport being outside the EU
- Insurance cost sea freight 3 promille of the invoice price
- Insurance costs air freight 2 promille
- Freight charges Rotterdam port or Schiphol to Utrecht (place of Theo Doubter) is € 150,00
- Cash discount 3%

Calculate the customs value for the trial of 25 pieces as:

- a. Shipping by ship takes place in all 3 delivery terms
- b. Air transport takes place in all 3 delivery terms