

Compliance and Customs Tax Policy of Cross Commerce Store

1. General Tax Matters

Cross Commerce Store is responsible for the collection, declaration, and payment of all its taxes in all the locations where it operates.

Cross Commerce Store agrees with and complies with all tax policies of the marketplaces in which it operates. All fees and amounts owed by Cross Commerce Store to the marketplaces it operates on, under Contracts or applicable Terms of Service, include any applicable taxes, deductions, or withholdings (including, among others, international taxes withheld at the source). Cross Commerce Store is responsible for paying any taxes on amounts and any required deduction or withholding on any payment to the marketplaces, in accordance with the current tax legislation in Brazil.

2. Anti-Counterfeiting Policy

Cross Commerce Store declares that its products are authentic and is aware that the sale of counterfeit products is strictly prohibited on the marketplaces where it operates.

Cross Commerce Store is responsible for selecting, selling, and shipping only authentic products. Prohibited products include contraband, counterfeit or pirated copies of products or content; products illicitly replicated, reproduced, or manufactured; and products that violate the intellectual property rights of another party.

Cross Commerce Store makes best efforts to block any listings of suspicious items and also suspends the sale of any product that may become suspect.

3. Registration and Licenses

Cross Commerce Store ensures compliance with registrations and licenses in accordance with local and international laws and regulations.

4. Product Classification

Cross Commerce Store ensures that its products are correctly classified according to the Mercosur Common Nomenclature (NCM) or other relevant or required classification for customs purposes.

5. Customs Documentation

Cross Commerce Store maintains accurate records of all transactions, export and import documents, customs declarations, and other relevant documents related to its buying and selling operations.

Cross Commerce Store makes these records available to entities with the right and interest to access them, collaborating with best practices of public-private cooperation, always in accordance with the Lei Geral de Proteção de Dados Pessoais (LGPD), N° 13.709, de 14 de agosto de 2018.

6. Payment of Taxes and Fees and Combating Smuggling

Cross Commerce Store:

- Complies with all tax obligations in the countries of origin and destination of its goods, including the payment of import taxes, VAT/GST, customs duties, and other applicable fees.
- Is responsible for providing correct and complete information for the composition of export and import customs documentation.
- Is responsible for informing its sellers about all customs rules in the countries of origin and destination.
- Is responsible for informing end consumers about their responsibility for paying all fees and taxes related to purchases, both at the origin and destination, relieving them of any actions or responsibilities with customs authorities.
- Declares, in all its offers, the message "This merchandise is from abroad and will be imported. It will be registered in an Import Declaration and is subject to federal and state taxation. All costs involved in this purchase are already included in the final price, including Import Tax and ICMS. You will not have additional expenses. All taxes will be paid in advance by Cross Commerce Store," ensuring that customers are already paying all import-related taxes and fees when making the purchase payment.

7. Supplier Verification

Cross Commerce Store ensures that its sellers and suppliers are operating legally and providing authentic and genuine products. It has an exclusive policy for the admission and monitoring of sellers.

8. Counterfeit Prevention

Cross Commerce Store consistently implements and enhances measures to prevent the sale of counterfeit or substandard products. This includes rigorous verification of sellers and suppliers, sourcing products only from reliable sources, and adopting technologies and authentication practices when applicable.

9. Collaboration with Authorities

Cross Commerce Store collaborates with national and international customs and tax authorities, providing requested information and responding to inquiries when necessary.

10. Team Training

Cross Commerce Store ensures that its team is adequately trained in tax compliance, customs regulations, and combating counterfeiting and smuggling through continuous training and updates. It also maintains a knowledge base accessible to its employees for inquiries when needed.