

VENDOR FAIR SAMPLES REQUIREMENTS

Kohl's prefers that all samples for the Vendor Fair be shipped via a courier service for arrival prior to the Vendor Fair. All samples should be addressed to:

<YOUR VENDOR COMPANY and YOUR NAME>
C/o Kohl's Innovation Center
W165 N5830 Ridgewood Drive
Menomonee Falls, WI 53051

- Product samples that will be shipped for the Vendor Fair will need to clear through U.S. Customs; and therefore, a commercial invoice with sufficient product information must accompany the goods, and all samples <u>must</u> be properly marked as samples.
- If samples are being shipped via courier, the commercial invoice must be made available to the courier for them to ship and process the import of the goods and deliver to the Vendor Fair site. All samples must be mutilated.
- If samples are being hand-carried, a commercial invoice must accompany the samples, for each case or box, and all samples must be properly mutilated.
 - Please note that hand-carrying your samples is a risk and can result in your samples being held by U.S. Customs and not being available during the Vendor Fair.

Sample Mutilation Requirements

All product samples or swatches <u>must</u> be marked, torn, perforated or otherwise treated so that they are unsuitable for sale in the U.S. (mutilated).

- Fabric swatches should be no more than eight inches by eight inches (8"x8") in size. If they are larger, they will need to be mutilated.
- If merchandise is going to be marked with the word "Sample", it must be at least one
 inch in height and two inches in length and written in indelible ink or paint and must
 be in a prominent area.
- If the merchandise is going to be cut or torn, it must be at least two inches (2") in length and must be visible.
- U.S. Import Duties will not be assessed on properly mutilated samples.
- If samples have not been mutilated, U.S. Customs will detain your samples until formal entry is made and duties are paid.
- If you have branded samples, these <u>must</u> be mutilated or they will be considered Trademark Infringement and Customs will detain until authorized by the trademark holder.

Kohl's Inc. Page 1

Commercial Invoice Requirements

A commercial invoice must accompany each shipment of samples with detailed descriptions, quantities, and value of all merchandise being shipped, whether shipped via courier or hand-carried.

- The invoice must have a detailed product description including material content, gender, and whether it is knit or woven.
- For general merchandise samples, a detailed description that provides content, measurements and use is necessary.
- The value declared on the invoice must be the purchase price or a fair market value.
 Please note that U.S.Customs does not accept the term "No Commercial value". To Customs everything has a value.
- The invoice must be in English
- The invoice must include a statement such as, "Mutilated Samples" in order to enter free of duty.
- If you are hand carrying any samples, each box or piece of luggage must have an
 individual invoice detailing the contents of the box or luggage.

Failure to Properly Declare Samples

Samples entering the U.S. without proper declaration are considered smuggled goods and in violation of U.S. Customs regulations. Improperly declaring samples can result in product seizure, increased scrutiny of import activity, fines and penalties.

- If product is not properly mutilated and properly declared, Customs will assess full duty and will detain the goods until formal entry is made and the duty is paid.
 - Samples shipped via Courier
 - If Customs detains a shipment of samples, the vendor will need to work with their local/origin Courier Representative to provide the necessary product information, invoices or other required information to obtain release of the goods.
 - Hand-Carried Samples
 - If U.S. Customs detains the samples when going through Customs at the Airport of arrival, the goods will not be released to the traveler.
 - Customs will detain the samples if they are not properly mutilated and/or declared on an invoice.
 - If luggage/samples are held by U.S.Customs, Kohl's <u>will not</u> be able to assist with obtaining release from Customs custody.
 - If you have a U.S. based office, you will need to contact them for assistance with U.S. Customs.
 - If you do not have a U.S. based office, you will need to abandon your samples with U.S. Customs. Customs will not let you take the samples when you leave the U.S.
- If samples are not properly marked and declared to U.S. Customs as samples, they will be at risk of not being available for delivery during the Vendor Fair
- Please note that U.S.Customs has, and will, flag travelers who have improperly declared or failed to declare product samples when entering the U.S. The traveler will be flagged and potentially detained on future trips to and from the U.S.