BUYER COSTING WORKSHEET

Manuka Honey Landed-Cost Model

Build the cost from the agreed quote basis to the buyer's receiving point, then divide by saleable units.

CONTROL PRINCIPLE	**Record every cost once, state whether import tax is recoverable, and keep low/base/high assumptions visible.**

1. Shipment basis

Destination / receiving point	Country: ________________ City / warehouse: ___________________________
Supplier / quote	Supplier: ________________ Quote / PO / version: _______________________
Currency / FX	Quote currency: _____ Model currency: _____ FX rate: _____ Rate date/source: _________
Incoterm / named place	Rule: _________ Named place / port: _____________________________________
Volume basis	Units: _____ Cases: _____ Pallets: _____ Units/case: _____ Net weight: _____
Saleable-unit basis	Ordered: _____ Shipped: _____ Expected saleable: _____ Loss allowance: _____%

2. Cost stack

Cost line	Basis / source	Low	Base	High
Goods + primary pack	Quote / PO	______	______	______
Testing / documents	Included or additional	______	______	______
Origin collection / export	Forwarder quote	______	______	______
International freight	Mode / quote validity	______	______	______
Insurance	Premium / basis	______	______	______
Customs-value adjustments	Broker advice	______	______	______
Customs duty	Rate + preference status	______	______	______
Import GST / VAT - cash	Rate + valuation basis	______	______	______
Permit / broker / terminal	Destination quotes	______	______	______
Storage / handling / delivery	Receiving-point costs	______	______	______
Contingency / open costs	Named assumptions only	______	______	______

Scenarios, cash and unit economics

Separate cash needed at import from the economic cost if GST or VAT is recoverable.

CONTROL PRINCIPLE	**Do not treat a preferential rate as confirmed until origin proof and importer eligibility are checked for the shipment.**

3. Scenario roll-up

Measure	Low	Base	High	Owner / note
Goods + origin	_______	_______	_______	______________
Freight + insurance	_______	_______	_______	______________
Border + destination	_______	_______	_______	______________
Cash required to land	_______	_______	_______	______________
Recoverable import tax	_______	_______	_______	______________
Economic landed cost	_______	_______	_______	______________
Expected saleable units	_______	_______	_______	______________
Landed cost / saleable unit	_______	_______	_______	______________

4. Assumption register

Open assumption	Evidence required	Owner	Due	Status
Duty / preference	Official rule + origin proof	_______	_______	[ ] Open [ ] Closed
Import tax recovery	Tax adviser / importer treatment	_______	_______	[ ] Open [ ] Closed
Freight / surcharges	Valid forwarder quote	_______	_______	[ ] Open [ ] Closed
Storage / local delivery	Named provider quote	_______	_______	[ ] Open [ ] Closed
Saleable-unit loss	Channel assumption / evidence	_______	_______	[ ] Open [ ] Closed

5. Commercial decision

Target wholesale / retail	Wholesale: _________ Retail: _________ Trade spend: _________ Other: _________
Margin test	Base margin: _________ High-case margin: _________ Minimum acceptable: _________
Next action	____

FINAL STATUS	**[ ] HOLD [ ] CONDITIONAL [ ] APPROVED [ ] REJECTED**
Decision owner	Name: ________________ Role: ________________ Date: ________________
Conditions / rationale	____ ____

Boundary: This is a procurement costing aid, not customs, tax, legal or financial advice. Confirm classification, customs value, duty preference, tax recovery and destination charges with current official sources and the appointed importer, broker and advisers.