



Including latest information  
about BREXIT and shipping  
to the UK (from page 8)

# Export guidelines

## With reliable shipping solutions to every destination

GLS covers 40 countries via its own subsidiaries as well as partner companies and is globally connected via contractual agreed alliances. The Group also operates through wholly owned subsidiaries in Canada and on the West Coast of the USA. Our proven processes ensure smooth import and export handling, also for customs shipments.

In this guideline you will find everything you need to know about international goods shipping.

Please note that this is a non-binding guideline. The contents were compiled to the best of our knowledge and belief. Nevertheless, GLS cannot be held reliable for the accuracy, completeness and timeliness of the content. Each customer is responsible for compliance with legal requirements. Therefore, this guideline does not replace any legal advice that may be required.

## Shipping to EU countries

Austria  
Belgium  
Bulgaria  
Croatia  
Cyprus  
Czech Republic  
Denmark

Estonia  
Finland  
France  
Germany  
Greece  
Hungary  
Ireland

Italy  
Latvia  
Lithuania  
Luxembourg  
Malta  
Netherlands  
Poland

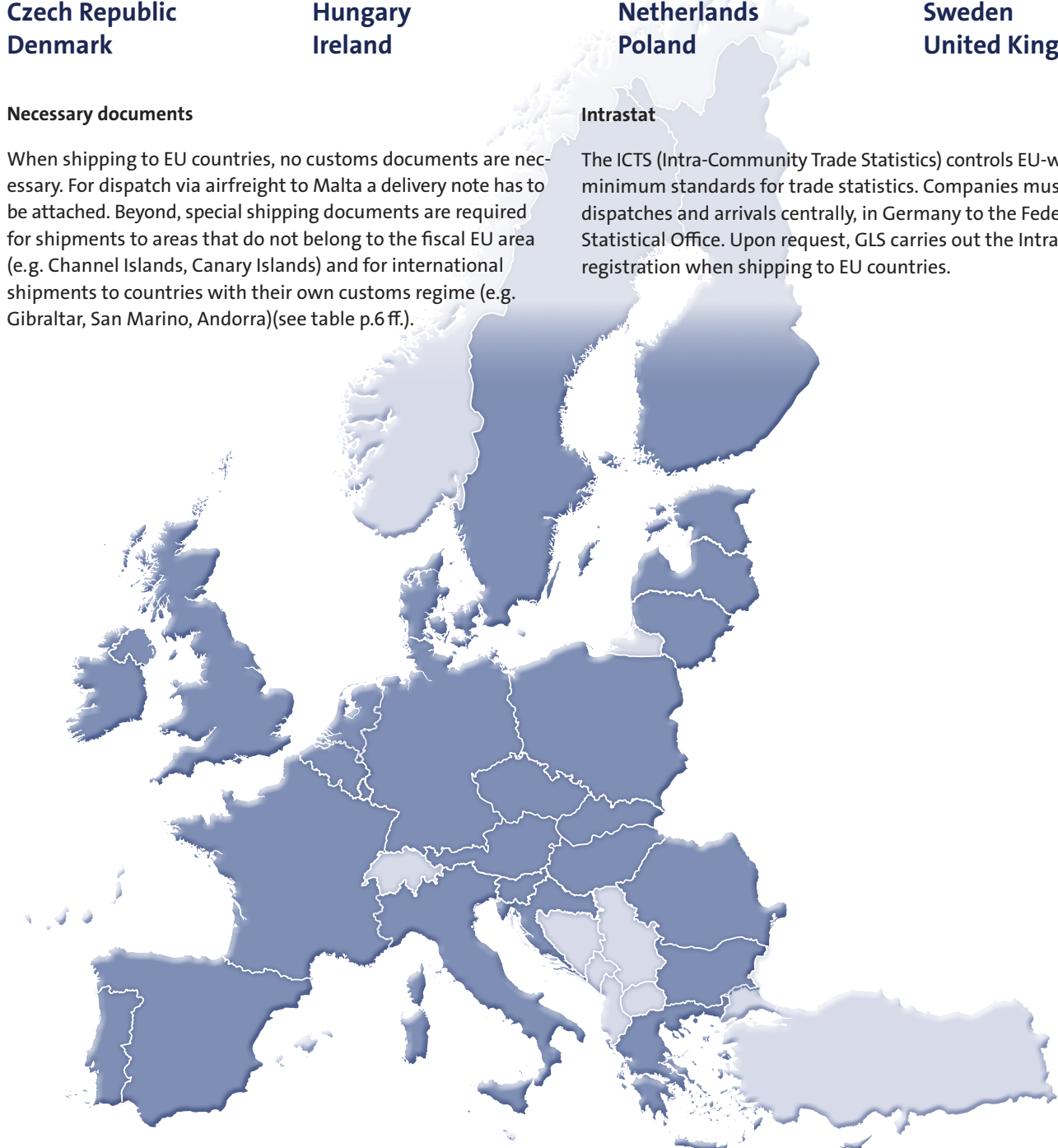
Portugal  
Romania  
Slovakia  
Slovenia  
Spain  
Sweden  
United Kingdom<sup>1</sup>

### Necessary documents

When shipping to EU countries, no customs documents are necessary. For dispatch via airfreight to Malta a delivery note has to be attached. Beyond, special shipping documents are required for shipments to areas that do not belong to the fiscal EU area (e.g. Channel Islands, Canary Islands) and for international shipments to countries with their own customs regime (e.g. Gibraltar, San Marino, Andorra)(see table p.6 ff.).

### Intrastat

The ICTS (Intra-Community Trade Statistics) controls EU-wide minimum standards for trade statistics. Companies must report dispatches and arrivals centrally, in Germany to the Federal Statistical Office. Upon request, GLS carries out the Intrastat registration when shipping to EU countries.



<sup>1</sup>The United Kingdom has left the EU on January 31, 2020. There is a transitional period until the end of 2020. The customs status of the UK after this period will depend on the ongoing negotiations and agreements with the EU. One outcome may be that the UK will be given the status of a third country from the EU's point of view. This means that the movement of goods and thus parcel dispatch between the EU and the UK will in this case be subject to customs supervision from January 1, 2021. You will find more information from page 8.

# Shipping to EFTA states and third countries

Members of the European Free Trade Association EFTA are Norway, Liechtenstein, Switzerland and Iceland. All other shipping destinations are third countries from an EU point of view.

## EORI number

Your enterprise needs a so-called EORI (Economic Operators' Registration and Identification) number for dispatch to countries outside the EU. You can apply for your EORI number at the German customs authorities.

## Incoterms

The Incoterms determine which incidental costs of transportation are paid by the sender and which ones are paid by the importer. Outside the EU, depending on the destination, further fees apply in addition to shipping costs (e.g. for customs clearing or import sales tax). When exporting with GLS, senders can choose between the following options:

### Incoterm 10 (DDP):

Freight costs, customs clearance costs, customs duties and taxes paid – the sender pays all resulting costs, the importer bears no costs.

### Incoterm 20 (DAP):

Freight costs paid, customs clearance costs, customs duties and taxes unpaid – the sender pays the freight only, the importer bears all other costs.

### Incoterm 30 (DDP, VAT unpaid):

Freight costs, customs clearance costs and customs duties paid, taxes unpaid – the sender pays freight costs, customs clearance costs and customs duties, the importer pays the resulting taxes.

### Incoterm 40 (DAP, cleared):

Freight costs and customs clearance costs paid, customs duties and taxes unpaid – the sender pays freight costs and customs clearance costs, the importer pays the customs, duties, and resulting taxes.

### Incoterm 50 (DDP):

Freight costs and customs clearance costs paid, low-value clearance – the sender pays freight costs and customs clearance costs, the importer bears no costs. The Simplified Procedure for Customs Clearance results in lower costs and quicker delivery times in non-EU and EFTA countries. It can only be used for low-value shipments (note the country-specific upper value limits) or for document dispatch.

Customs clearance is made on behalf of the importer/consignee for all above listed incoterms.

## Commercial invoice

For shipments to EFTA states and third countries, a commercial invoice in triplicate is required (original plus two copies). For shipping *GlobalExpressParcel* a commercial invoice in quadruplicate (original plus three copies) in English is required. For Norway and Switzerland, only the original invoice is needed (no additional copies). The commercial invoice must contain the following details:

- Name and address of the sender with phone number and e-mail address
- EORI number of sender
- Name and address of the consignee, with telephone number, e-mail address and person of contact
- Delivery address, if different from the invoice address
- Billing date, number and place
- Description and number of goods with corresponding customs tariff codes<sup>1</sup> and respective values
- Value of goods (with currency information)
- Delivery conditions/delivery terms
- GLS parcel number(s)
- Weight (gross/net)
- Declaration of origin (for further information see page 4)
- Company stamp, signature and name in plain writing

All these details are also required for samples or gifts and for shipments free of charge. In addition, a declaration of value is necessary, for example with the remark "Sample or gift – value for customs purposes only".

## For shipping to the United Kingdom

Please note the information on page 9.

## For shipping to Switzerland/Liechtenstein:

If you wish to have your goods cleared via your existing customs deferment account in CH/LI, please inform your contact person at the depot in writing before the first shipment to these countries. After his confirmation you can start with the shipment. The customs deferment account number must be clearly stated on the commercial invoice.

<sup>1</sup> Find information about customs tariff codes on: [www.tariffnumber.com](http://www.tariffnumber.com)

# Preferences/preferential treatment

The EU has agreements with many countries on customs preferential treatments for goods from certain countries and territories. If the exporter proves the origin of the goods with a preference

certificate there are in some cases fewer or even no charges. The form the preference certificate must have depends on the country and the value of goods in particular.

Non-formal preference certificate	Formal preference certificate
<p><b>Declaration of origin:</b> If the value of goods is less than €6,000, a declaration of origin on the commercial invoice is sufficient.</p> <p>The mandatory text for it reads: “The exporter (authorised exporter, customs authorisation number) confirms that – except where otherwise clearly indicated – these products are of European Community preferential origin.” The declaration of origin must be signed in original (including plain writing and company stamp), if the exporter is not an “authorised” person – meaning having received permission by the central customs office for simplified export of goods.</p> <p><b>Also possible as non-formal preference certificates:</b></p> <ul style="list-style-type: none"> <li>• Declaration of origin on the EUR-MED invoice</li> </ul>	<p><b>EUR. 1 movement certificate:</b> If the value of goods exceeds €6,000 (e.g. a consignment of several parcels), a EUR. 1 certificate is required. This certificate must be stamped by the responsible customs office. An exception applies to “authorised exporters”. In this case, the declaration of origin with the indication of the approval number is sufficient.</p> <p><b>Further possible formal preference certificates at a glance:</b></p> <ul style="list-style-type: none"> <li>• EUR-MED movement certificate</li> <li>• A.T.R. movement certificate with pre-stamp or special stamp</li> <li>• Certificate of origin, Form A</li> </ul>

## Export declaration

If the value of goods exceeds of €1,000, senders need an electronic export declaration for parcel transport to EFTA states and third countries. The export declaration is created by ATLAS (Automated Tariff and Local Customs Clearance System). Caution: Only the two-step export procedure is accepted. If senders choose the *eDeclarationService*, GLS creates the electronic export declaration. Shipments have to remain at the sender until the electronic export declaration has been created.

## Dispatch of documents

Via *GlobalExpressParcel* documents can be sent using Incoterm 50. Please enclose a copy of the address sticker or parcel label. The weight limit is no more than 5kg (to India 500g only) and only paper is allowed to be sent (documents without a commodity value, for example catalogues, brochures etc.).

Alternatively, the GLS AWB (Air Way Bill) can be used as documentation for all countries. When shipping documents to India, an invoice needs to be enclosed.

## Excluded goods

The goods and parcels listed below shall be excluded from transportation by GLS. These include in particular, but not exclusively:

- ✗ Parcels with a goods value of over €5,000 (while a shipment can consist of several parcels from one sender to the same consignee);
- ✗ Goods which are insufficiently packed;
- ✗ Goods which require special handling (e.g. being particularly fragile or have to be transported upright or only lying on a certain side);
- ✗ Perishable and temperature sensitive goods, remains, units of blood, organs, live animals;
- ✗ Prescription drugs and drugs which must be transported separately from other goods (e.g. from tyres, hazardous goods), vaccines, insulin and narcotics;
- ✗ Precious metals and stones, watches, jewellery and pearls, works of art, collector's items and antiques with a value of more than €750 per parcel;
- ✗ Goods which possess a low value themselves but whose damage or loss could cause high consequential damages (e.g. tender documents, data storage devices with sensitive data);
- ✗ Phone cards and prepaid cards (e.g. for mobile phones);
- ✗ Money and documents with monetary value (e.g. stamps, securities, acceptance bills, savings books);
- ✗ Firearms, essential weapon parts according to section 1 of the German Weapons Act as well as ammunition;
- ✗ Parcels whose content, external quality, dispatch or storage violates a legal or public authority prohibition including applicable export or import regulations;
- ✗ Unfranked parcels.
- ✗ Additionally excluded from transportation abroad are:
  - Hazardous goods of all kinds,
  - Tobacco products and liquors,
  - Personal effects and ATA Carnet goods,
  - Tyres, if Sweden is the destination country,
  - Non-EU goods that are processed in the EU customs area in order to avoid duties,
  - CITES goods
- ✗ Excluded from transportation as Fixed date and Express parcels:
  - Pharmaceuticals,
  - Hazardous goods of all kinds.
- ✗ Excluded from airfreight:
  - Prohibited articles according to the regulation (EC) No. 300/2008 of 11 March 2008 and its implementing rules as amended from time to time.

Parcels that exceed maximum size and maximum weight are also excluded from transport with GLS.

**Transportation exclusions according to the General Terms and Conditions of GLS Germany apply. These can be seen and downloaded on [gls-group.com](https://gls-group.com) or be sent upon request.**

Additional restrictions apply for various countries which are served by *GlobalExpressParcel* – for example for medical products, seeds or furs. Detailed information can be found in the export checklist (see p. 16 ff.).

## Export checklist: Shipment within Europe – customs destinations (1)

Country	Postcodes/cities	Commercial invoice	Declaration of origin on commercial invoice (for EU goods)	Movement certificate EUR. 1 or declaration of origin with authorisation number	Limit for low-value clearance (Incoterm 50)
<b>Albania</b>	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 possible.					
<b>Andorra</b>	All	Original + 2 copies	<€6,000	≥€6,000	Not possible
For companies: VAT ID number of sender and consignee is required. For private individuals: passport number (DNI number) is required. Phone number of consignee necessary. Only Incoterm 20 possible. <b>Please note:</b> Export declaration required for any value of goods.					
<b>Bosnia and Herzegovina</b>	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 are possible.					
<b>Gibraltar</b>	All	Original + 2 copies	<€6,000	≥€6,000	Not possible
For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible.					
<b>Iceland</b>	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 are possible.					
<b>Kosovo</b>	All	Original + 3 copies in English	<€6,000	≥€6,000	Only for documents up to 5 kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 are possible.					
<b>Liechtenstein</b>	All	Original + 2 copies	<€6,000	≥€6,000	Only for EU/EFTA origin CHF 62.50 (approx. €52)
Incoterm 50: shipping of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol. Handling via Switzerland.					
<b>Macedonia</b>	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 10, 40 or 50 are possible.					
<b>Montenegro</b>	All	Original + 3 copies	<€6,000	≥€6,000	Only for documents up to 5 kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 are possible.					

## Export checklist: Shipment within Europe – customs destinations (2)

Country	Postcodes/cities	Commercial invoice	Declaration of origin on commercial invoice (for EU goods)	Movement certificate EUR. 1 or declaration of origin with authorisation number	Limit for low-value clearance (Incoterm 50)
Norway	All	Original	<€6,000	≥€6,000	NOK 350 (approx. €39)
Incoterm 50: shipping of documents, catalogues, etc. up to 4kg. Invoice required (no pro forma invoice). Excluded: jewellery, alcohol, cigarettes, telecommunication equipment. Declaration of origin with original signature and name in plain writing. <b>Please note:</b> Customs clearance of parcels with a goods value of less than NOK 200 only with passport number of consignee.					
San Marino	47890-47899 (IT)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
Up to €500 the following declaration on the invoice is sufficient: "T2L Commission Regulation (EEC) 2920/90 dated 10 Oct. 1990". Exceeding €500 a T2L is required.					
Switzerland	All	Original	<€6,000	≥€6,000	Only for EU/EFTA origin CHF 62.50 (approx. €52)
Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol. Declaration of origin with original signature and name in plain writing.					
Serbia	All	Original + 3 copies in English	<€6,000	≥€6,000	Only for documents without material value
Incoterms 10, 20, 30 and 40 are possible. An additional original invoice is required on the parcel for Serbian customs. Currency only possible in Euro.					
Turkey	All	Original + 3 copies in English	Only country of origin or A.T.R. (acc. EUR. 1)	A.T.R.	Not possible
Value of goods exceeding €22: Incoterms 20 or 40 possible. Excluded: alcohol, cigarettes, chemicals, lighters (all types), electronic equipment/components. Parcels weighing more than 30 kg or with a goods value of more than €1,500 to private consignees clear customs through an external customs agent. This may cause additional costs. Incoterm 50: Exception: Books and printed media for private purposes. These must not exceed €150 and can be cleared as low-value with correct invoice and content.					
United Kingdom (from 1.1.2021)	All	Original in English	Only country of origin	-	Not possible
An additional original invoice is required on the parcel for British customs. Find detailed information about the customs regulations for shipments to the UK from 1.1.2021 on the following pages 8 to 12.					
Vatican	00120 (IT)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible

For all destinations listed above, the following applies:

- From an invoice value of €1,000, an electronic export declaration is required. The **eDeclarationService** is bookable for this purpose. Only the two-step export procedure is accepted.
- The values for the declaration of origin and the movement certificate refer in each case to a consignment (several parcels from one shipper to the same consignee). The value of the goods per parcel is in any case limited to €5,000.





## All you need to know for Shipment to the UK after the Brexit

The United Kingdom (UK) ceased to be a member of the European Union as of January 31, 2020. There is a transitional period until the end of 2020.

The customs status of the UK after this period depends on the ongoing negotiations and agreements with the EU. One outcome may be that the UK will be given the status of a third country from the EU's point of view.

That means that the movement of goods and thus parcel shipments between the EU and the UK would in this case be subject to customs supervision as of January 1, 2021.

Hence customs-free shipping to the UK will be possible for the last time on December 30, 2020. From December 31, 2020 it is expected that only shipments for which the shipper provides the full parcel and customs data will be processed.

### **Your export to the UK is always in safe hands with GLS!**

- As a subsidiary of the British Royal Mail we are specialists in the UK business!
- GLS has for many years been customers' reliable partner for parcel deliveries across Europe and the world.
- GLS customers rely on existing, proven processes for smooth imports and exports, including of deliveries requiring customs clearance.
- Specialists in export and customs issues take care of the particular needs of customers trading internationally.
- GLS will give its customers extensive support for shipments to the UK also from 2021.

With this customer information you can obtain an insight into the customs regulations to be expected in future for shipments to Great Britain. The Republic of Ireland remains a member of the EU and Northern Ireland remains in the customs union as it stands today. For shipping to both parts of Ireland, no customs formalities will be required.



# Requirements for export to the UK (expected from Jan. 2021)

## EORI number

For shipping to countries outside the EU, you require a so-called EORI number for your business (Economic Operators' Registration and Identification); this identification number is required for customs processing. You can apply for an EORI number from the German [customs authorities](#). When shipping to the UK, the EORI numbers of the commercial exporter in the EU and of the commercial importer in the UK are required.

## Goods classification on the basis of customs tariff numbers (HS code numbers)

Goods shipments to non-EU countries must be classified. For this, customs use goods or customs tariff numbers, so-called HS code numbers. This defines which goods are included in your shipment and how high the import duties and other import taxes are.

In addition to the goods description, parcels to the UK must also be furnished with the corresponding goods/customs tariff number. Detailed information regarding the HS code numbers can be found at [www.tariffnumber.com](http://www.tariffnumber.com).



## Documents required for customs

### 1. Commercial or pro forma invoice

For shipments to the UK a commercial or pro forma invoice in English is required. The commercial invoice is required for goods with commercial value and the pro forma invoice for goods without commercial value (e.g. sample or gift shipments).

The invoice must either be placed in a shipping envelope on the outside of the parcel or transmitted electronically with the customs data and must contain the following information:

- Complete importer data if this is not the same as the recipient: name, address, phone number, e-mail address
- Name and address of the dispatcher with phone number and e-mail address

- EORI numbers of the dispatcher, the commercial exporter in the EU and the commercial importer in the UK
- UK VAT number when using Incoterm 18 (VAT Registration Scheme)
- Name and address of the recipient with phone number, e-mail address and contact person
- Delivery address if this differs from the invoice address
- Invoice date, number and location
- Designation and quantity of goods with associated customs tariff numbers and respective values
- Value of goods (with currency specification)
- Delivery condition/incoterm
- GLS parcel number(s)
- Weight (gross/net)
- Declaration of origin
- Company stamp, signature and name in plain text

For each line of the invoice, the following must be indicated:

- All goods tariff numbers (summed)
- The gross and net weight
- The exact description of the goods
- The origin
- The value declaration incl. currency

If the same goods tariff numbers with the same origin/the same country of provenance are listed several times on an invoice, a grand total for the gross and net weight, the value declaration and the quantity of the goods must be recorded for these goods tariff numbers.

### 2. Export declaration

When a goods value of €1,000 is reached, shippers in Germany need an electronic export declaration for parcel transportation to the UK. In Germany, this is done via ATLAS (Automated tariff and local customs clearance system). GLS only accepts the "two-stage procedure" for the export declaration. Find more information on the [customs authorities' website](#)<sup>1</sup>.

At GLS, shippers can use the [eDeclarationService](#). Then GLS completes the electronic export declaration for you. Therefore you just need to provide your GLS depot with the customs invoice by e-mail or fax.

<sup>1</sup> In German language

# Parcel shipping to the UK in detail (expected from Jan. 2021)

## Incoterms

For shipping to a non-EU country, taxes, customs duties and a customs clearance fee are incurred alongside the shipping costs.

Incoterms define which costs incurred within the framework of customs clearance (taxes, customs duties, customs clearance) are borne by the dispatcher and which by the importer.

- Import VAT in the UK is currently 20%.
- The payable customs duties will depend on the type of goods to be shipped and the tariff rates set by the British government if no origin-related customs exemptions exist.
- The customs clearance fee covers the additional work incurred because of the customs clearance process. Your GLS customer advisor will provide you with more information.

When exporting with GLS to the UK, dispatchers can choose between these Incoterms for commercial customs clearance:

- **Incoterm 10 (DDP):**  
Freight costs, customs clearance costs, customs duties and taxes paid – the sender pays all costs incurred, the importer bears no costs.
- **Incoterm 20 (DAP):**  
Freight costs paid, customs clearance costs, customs duties and taxes unpaid – the sender pays for freight only, the importer bears all other costs.
- **Incoterm 30 (DDP, VAT unpaid):**  
Freight costs, customs clearance costs and customs duties paid, taxes unpaid – the sender pays for freight, customs clearance costs and customs duties, the importer pays for the taxes incurred.
- **Incoterm 40 (DAP, cleared):**  
Freight costs and customs clearance costs paid, customs duties and taxes unpaid – the sender pays for freight and customs clearance costs, the importer pays customs duties and taxes.
- **Incoterm 60 ([Pick&ShipService](#), [Pick&ReturnService](#)):**  
Freight costs, customs clearance costs, customs duties and taxes paid – the customer pays all costs incurred, the importer bears no costs.

- **Incoterm 18 (DDP, VAT Registration Scheme):**

Freight costs, customs clearance costs and taxes paid – the shipper pays freight and customs clearance. Taxes are paid either by the importer or by the shipper after registration in the UK. There are no customs duties.

- For parcels with a shipment value of max. GBP135. When the according shipment value applies, the use of this incoterm is mandatory for commercial shippers.
- For this, the import VAT will be paid directly to the British tax authorities (HMRC). Therefore, a prior registration on the website of the UK government [www.gov.uk](http://www.gov.uk) may be required.
- Shipments go through a customs clearance and inspection process; GLS will charge fees for this process. There are no customs duties.

### Elimination of the exemption limit with Incoterm 50

In accordance with a decision by the British government, it is expected that the exemption limit (Incoterm 50) will be abolished from 2021. In principle, all goods, no matter how low their value, must be duty-paid then.

### Incoterms at a glance

Depending on whether you send to commercial or private recipients and on the value of the goods, the British government prescribes different rules for the choice of incoterms. The following table shows you an overview of all available incoterms.

To find the appropriate Incoterm, get in touch with the importers in the UK and determine who bears the import VAT and customs duties incurred: you as the consignor of the goods or the importer in the UK.

## When shipping with GLS to the UK the following Incoterms are available:

	Shipment value <= GBP135 net		Shipment value > GBP135 net				
	B2C: Importer private	B2B: Importer commercial					
Incoterm	18 DDP VAT Registration Scheme Mandatory if shipment value <= GBP135		10 DDP	20 DAP	30 DDP VAT unpaid	40 DDU cleared	60 Pick&Ship Pick&Return
Description	<b>Freight costs, customs clearance costs + taxes paid</b> The import sales tax is paid directly to the British tax authorities (HMRC)		Freight costs, customs clearance costs, customs duties + taxes paid	Freight costs paid, customs clearance costs, customs duties + taxes unpaid	Freight costs, customs clearance costs + customs duties paid, taxes unpaid	Freight costs + customs clearance costs paid, customs duties + taxes unpaid.	Freight costs, customs clearance costs, customs duties + taxes paid
Clearance borne by	Shipper		Shipper	Importer	Shipper	Shipper	Requester
Duties borne by	No duties incur		Shipper	Importer	Shipper	Importer	Requester
Taxes borne by	Shipper	Shipper or Importer	Shipper	Importer	Importer	Importer	Requester
Please note	<p>Shipper must register in UK and receives a UK VAT number → This must be indicated in the invoice and customs data</p> <p>Shipper may use his own or the importer's UK VAT number (self-registration) → The respective VAT number must be indicated in the invoice and customs data → If the importer's number is used, the invoice must state: "Use importer account for VAT to HMRC"</p> <p>Shipments go through a customs clearance and inspection process; GLS will charge fees for this. There are no customs duties.</p>		<ul style="list-style-type: none"> <li>For B2B shipment, the shipper needs a UK EORI number. This must be indicated in the invoice and customs data.</li> <li>Bulk customs clearance is possible for shipments to the UK consisting of several packages for different recipients. <ul style="list-style-type: none"> <li>In this case, the customs clearance for different delivery addresses is conducted on the basis of a single invoice via one importer.</li> <li>There is only one customs clearance fee (depending on the quantity of customs tariff numbers), which can be broken down across all packages.</li> <li>Bulk customs clearance is, for example, possible via a branch of the shipping company in the UK, a fiscal representation of a company located in the EU, licensed in England, with an English tax number or a general importer in the UK.</li> </ul> </li> </ul>				

## Creation of parcel labels

When required, all GLS shipping systems will be able to process the United Kingdom (UK) as a customs destination with commercial customs clearance. If adjustments should be required on the part of the dispatcher, your GLS contact person will get in touch with you.

Dispatchers who use their own ERP system to control the GLS shipping system must add UK as a customs destination. Dispatchers who wish to use the Incoterm 18 tariff option must also add this new Incoterm to their systems.

You cannot customise your ERP system? You can use the GLS web portal to conveniently create export parcels to the UK. To do this, you just need a computer with an Internet connection. You will receive your access data from your GLS contact person.

## Customs data collection made easy!

Required customs data must be entered via the GLS customs portal or can be uploaded to the GLS customs portal by means of files (possible formats: CSV, XML, XLSX). Moreover, we develop an interface, enabling you to transfer customs data from your ERP system directly to the customs portal.

The customs portal will be available from cw 50/2020 (and can then already be used for the transfer of customs data for other customs destinations, e.g. Switzerland). You will get registration information and a user manual on time.

The customs-related data must preferably be available to GLS in electronic form (via the customs portal or the interface) during pickup, but at the latest when the parcel is processed in the dispatch depot. If the data is delayed in reaching us, lead time delays in the export process may occur.

## What else is important

### Northern Ireland

In contrast to the other parts of the UK, Northern Ireland remains, as things stand today, within the European Customs Union. Therefore there is no need to provide customs data and there are no additional costs.

Please ensure that goods to Northern Ireland do not appear on the invoice and customs data for parcels to the rest of the UK.

### Lead times to the UK

The standard lead times to the UK will remain basically unchanged at 2 to 3 business days (Mon. - Fri.) if the customs data have been provided prior to parcel handover to GLS (possibly longer lead times for unforeseen events at the borders). The use of express services to the UK is still possible. You will receive details from your GLS contact person.

### UKCA marking replaces CE marking

The British government will introduce a new product marking UKCA on January 1, 2021, which will replace the CE marking. During a transition period until January 2022, the use of the CE marking will continue to be possible for most products, but only if British and EU product regulations are identical. If the EU

makes adjustments during 2021, these will no longer be incorporated into UK law. These products will no longer be able to use the CE marking on the British market. Products already produced and bearing the CE marking will not be affected. Details can be found on the [website of the British government](#).

### Additional information

- You will find the GLS [export guideline](#) with detailed information on exports to EFTA countries and third countries on the GLS website [gls-pakete.de/en](#).
- Your contact at the GLS depot will be happy to answer any further questions you may have and, if necessary, will consult experts on shipping to the UK for the clarification of specific details.

### Please note:

As a shipping customer, you are responsible for the proper implementation and observance of all legal provisions. GLS can only provide information, but this should in no way be seen as recommendations for action or as legal or tax advice.

Website	URL
German customs authorities	<a href="http://www.zoll.de/EN/Home/home_node.html">www.zoll.de/EN/Home/home_node.html</a>
EORI numbers	<a href="http://www.zoll.de/EN/Businesses/Movement-of-goods/Import/Duties-and-taxes/EORI-number/Requesting-EORI-number-amending-operator-particulars/requesting-eori-number-amending-operator-particulars.html">www.zoll.de/EN/Businesses/Movement-of-goods/Import/Duties-and-taxes/EORI-number/Requesting-EORI-number-amending-operator-particulars/requesting-eori-number-amending-operator-particulars.html</a>
Export procedures (in German)	<a href="http://www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Ausfuhrverfahren/ausfuhrverfahren_node.html">www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Ausfuhrverfahren/ausfuhrverfahren_node.html</a>
Customs tariff numbers	<a href="http://www.tariffnumber.com">www.tariffnumber.com</a>
The <b>eDeclarationService</b> of GLS	<a href="http://www.gls-pakete.de/en/glossary/edeclarationservice">www.gls-pakete.de/en/glossary/edeclarationservice</a>
GLS export guideline	<a href="http://www.gls-pakete.de/en/glossary/downloads">www.gls-pakete.de/en/glossary/downloads</a>
GLS website	<a href="http://www.gls-pakete.de/en">www.gls-pakete.de/en</a>
Website of the British government	<a href="http://www.gov.uk">www.gov.uk</a>

## Export checklist: Shipment within Europe – special areas (1)

Country	Postcodes/cities	Commercial invoice	Declaration of origin on commercial invoice (for EU goods)	Movement certificate EUR. 1 or declaration of origin with authorisation number	Limit for low-value clearance (Incoterm 50)
<b>Aaland (FI)</b>	22000-22999 (FI)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
<b>Büdingen (CH)</b>	8238 (CH)	Original + 2 copies	<€6,000	≥€6,000	CHF 62.50 (approx.€52)
Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol.					
<b>Canary Islands (ES)</b>	35xxx (ES), 38xxx (ES)	Original + 2 copies	T2LF (at shipper's discretion)	not necessary	Not possible
For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible. Export declaration necessary for all goods values, for sample or document consignments from a goods value of €150 and over.					
<b>Ceuta (ES)</b>	51xxx (ES)	Original + 2 copies	<€6,000	≥€6,000	Not possible
For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible.					
<b>Channel Islands (GB) (until 30.12.2020)</b>	Guernsey (GB): GY + xxxxx Jersey (GB): JY + xxxxx	Original	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
Export declaration and invoice are required, regardless of the commodity value. Invoice, VAT ID of sender and recipient, phone number of recipient.					
<b>Northern Cyprus (TR)</b>	99010-99970	Original + 3 copies in English	Only country of origin or A.TR. (acc. EUR. 1)	A.TR.	€75 up to 30kg (gross)
Commodity value more than €75: Incoterms 20 or 40 possible. Incoterm 50: shipping of documents, catalogues, etc. up to 4 kg. Excluded: software, jewellery, watches, electronic parts, alcohol.					
<b>Faroe Islands (DK)</b>	All	Original + 2 copies	<€6,000	≥€6,000	Only for documents up to 5kg (gross)
Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible.					
<b>Greenland</b>	All	Original + 2 copies	<€6,000	≥€6,000	Only for documents up to 5kg (gross)
Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible.					
<b>Livigno (IT)</b>	23030 (IT)	Original + 2 copies	<€6,000	≥€6,000	Not possible
Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible. No MRN required.					

## Export checklist: Shipment within Europe – special areas (2)

Country	Postcodes/cities	Commercial invoice	Declaration of origin on commercial invoice (for EU goods)	Movement certificate EUR. 1 or declaration of origin with authorisation number	Limit for low-value clearance (Incoterm 50)
<b>Melilla (ES)</b>	52xxx (ES)	Original + 2 copies	<€6,000	≥€6,000	Not possible
For companies: VAT ID number of sender and recipient is required. For private individuals: passport number (DNI number) is required. Phone number from consignee necessary. Only Incoterm 20 possible.					
<b>Mount Athos (GR)</b>	63086 (GR)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
<b>Samnaun (CH)</b>	7562 (CH), 7563 (CH)	Original + 2 copies	Not necessary	Not necessary	Customs enclave
Separate invoice and export declaration required + CHF 50 for forwarding dutiable goods. Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol.					

### For all destinations listed above, the following applies:

- From an invoice value of €1,000, an electronic export declaration is required. The eDeclarationService is bookable for this purpose. Only the two-step export procedure is accepted.
- The values for the declaration of origin and the movement certificate refer in each case to a consignment (several parcels from one shipper to the same consignee). The value of the goods per parcel is in any case limited to €5,000.



# GLS connects ... ... the two largest economical areas in the world

With its own national subsidiaries, the GLS Group also opens up the North American continent. Put your parcel shipment from Europe to the **USA and Canada** in the best hands with GLS. You will find everything you need to consider when exporting to the respective destinations – import regulations, customs clearance, franking etc. – in this export guide.

## GLS in the USA

The acquisition of the American parcel services GSO and Postal Express in 2016/17 was GLS' first step into the targeted geographic expansion beyond Europe.

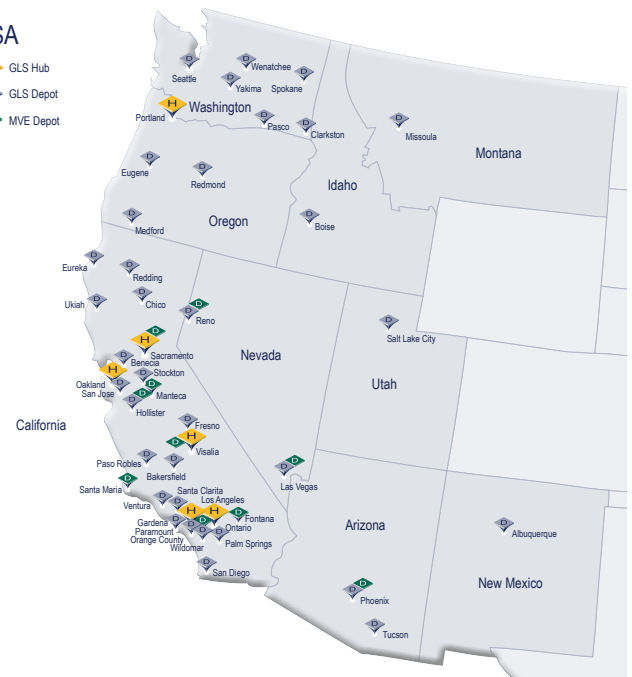
With GLS US your GLS parcels are being reliably delivered via our own network **along the entire West Coast of the USA:** in California, Nevada, Utah, Arizona, New Mexico, Washington, Oregon and Idaho.

- 6 central hubs
- 45 depots
- Around 1,300 vehicles
- Over 23,000 customers

Status 06/2020

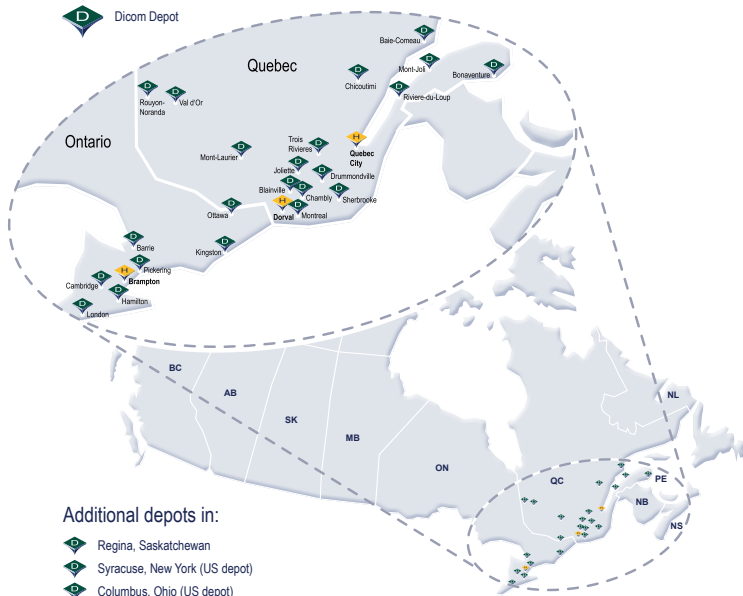
### USA

-  GLS Hub
-  GLS Depot
-  MVE Depot



### Canada

-  Dicom Hub
-  Dicom Depot



- Additional depots in:
-  Regina, Saskatchewan
  -  Syracuse, New York (US depot)
  -  Columbus, Ohio (US depot)

## GLS in Canada

The acquisition of the parcel service Dicom Canada followed in 2018. This allows us to offer **B2B and B2C parcel delivery throughout Canada**, with a focus on the eastern provinces of Ontario and Quebec.

Benefit from excellent customer satisfaction and a high quality, reliable delivery service.

- 3 central hubs
- 25 depots
- Around 1,600 vehicles
- Around 36,500 customers

Status 06/2020

Are you interested? Contact your GLS depot, we will be happy to advise you!

## Export checklist: Worldwide shipment (1)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Possible Incoterms <i>GlobalExpressParcel</i>
<b>Australia</b>	Declaration of the country of origin.	Flammable nightwear, pine cones, paintball guns, filament light bulbs, paintball bullets.	Import licences required for: therapeutic equipment, drugs, cordless phones, CB radios and powered scooters. CDs/DVDs/videos require a declaration on the invoice. Sorts of leather subject to the CITES agreement are prohibited to be imported. A declaration of origin is required for textiles depending on origin.	10, 40, 50
<b>Brazil</b>	Declaration of the country of origin.	Precious stones, stamps, porcelain, soil.	The importer must request an import licence for textiles from the USDA.	40, 50
<b>Canada</b>	Declaration of the country of origin.	Products that were manufactured in prisons, ivory, restrictions on products from Liberia.	For CDs, cosmetics, leather products (plus a CITES certificate), medical equipment, medicine, musical instruments, office supplies, aircraft parts, computer parts, electronic spare parts, machinery parts, sports equipment, textiles, toys and mobile devices, additional documentation is necessary.	10, 50
<b>China</b>	Declaration of the country of origin.	Matches, play money, wood pulp, toy/model/ imitation guns, soil.	Transport costs must be stated on the invoice. Import licences or, as the case may be, certificates are required for the following commodity groups: DVDs, CDs, cosmetics, leather goods, medical equipment, mechanic and electronic products. For films, photographs or pictures, respectively, Chinese customs requires a corresponding declaration on the commercial invoice. The CR number of the importer must be stated on the commercial invoice.	40, 50
<b>Hong Kong</b>	Declaration of the country of origin.	Matches, play money, wood pulp, toy/model/ imitation guns, soil, snuff, electronic cigarettes.	Import licences are required for the following commodity groups: rice, leather, drugs, medical equipment, computer equipment, electronic equipment, software and mobile phones. For textiles, a corresponding declaration must be stated on the invoice.	10, 40, 50
<b>India</b>	Declaration of the country of origin.	Passports, used goods/ second-hand goods, seeds, baby gender test kits, chemicals, electronic equipment, certain drugs, magnets, powder, wire, any kind of liquids.	GSTN and IEC Code of consignee must be stated on the invoice; for private recipients Aadhaar or PAN card number. Pro forma invoice higher than €1,000 not possible. If the consignment consists of more than one parcel, a list showing which parcel contains which goods must be added to the invoice. Excluded goods: goods that are dedicated for re-exportation out of India.	10, 40, 50
<b>Israel</b>	Declaration of origin <€6,000 EUR. 1 ≥ €6,000	Precious metals, precious stones, jewellery, soil.	Import licences required for the following commodity groups: all kinds of devices, drugs, medical equipment, electronic equipment, aircraft parts, sports equipment, toys and mobile phones. Certificates required for: leather and textiles (also additional import licences, as the case may be). DVDs and CDs require a corresponding declaration on the commercial invoice.	40, 50

## Export checklist: Worldwide shipment (2)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Possible Incoterms <i>GlobalExpressParcel</i>
<b>Malaysia</b>	Declaration of the country of origin.	Communist material, unprocessed coral material, seeds, mineral products, copy machines (multicolour), turtle eggs, sodium acetate, aerials, receivers, satellite dishes, all goods from Haiti, restrictions for products from Liberia as well as for clothing.	Import licences required for the following commodity groups: devices, books, cosmetics, medical prescriptions, films (plus explanation on invoice), leather products, medical supplies, computer equipment, textiles, toy/model/imitation guns and mobile phones.	10, 40, 50
<b>Russia</b>	Declaration of the country of origin.	For further information, please contact your depot.	For further information, please contact your depot.	10, 40, 50
<b>Singapore</b>	Declaration of the country of origin.	Communist material, mineral products, lighters (all types), rhinoceros horns (powder and waste), worked rhinoceros horns, health supplements, chewing gum, seditious and treasonable materials.	Restrictions and import licences or certificates of origin, respectively, for electronic devices, medical equipment and mobile phones. Certificates required for medical equipment and electronic equipment. For movie films, computer equipment, electronic equipment, medical equipment, musical instruments, machine parts, software, sports equipment, films and mobile phones, corresponding explanations are required on the commercial invoice, or, as the case may be, additional documentation must be added to the customs documents.	10, 40, 50
<b>South Africa</b>	Declaration of origin <€6,000 EUR. 1 ≥ €6,000	Furniture, passports, furs.	The consignee must issue a statement for all kinds of devices. Import licences are required for drugs, textiles, newspapers, computer equipment and electronic equipment. For software and textiles, corresponding information needs to be stated on the commercial invoice.	10, 50
<b>Taiwan</b>	Declaration of the country of origin.	Soil, communist material, bonds, stamps, seeds.	Import licences are required for devices, books, CDs, DVDs, cosmetics, magazines from China, manuals, medical equipment, drugs (additional restrictions), office supplies, computer equipment, textiles and toys from China.	10, 50
<b>USA</b>	Declaration of the country of origin.	Restrictions for products from China, Puerto Rico, soil.	Various forms for different kinds of commodity groups necessary.	10, 40, 50

## Export checklist: Worldwide shipment (3)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Possible Incoterms <i>GlobalExpressParcel</i>
United Arab Emirates	Declaration of the country of origin.	Radar detectors, restrictions for electronic items.	Import licences required for books, cameras, CDs, cosmetics, DVDs, drugs, medicine, medical equipment and supplies, newspapers, aircraft parts, computer equipment, electronic supplies, machine parts, photographs and mobile phones.	10, 40, 50
Rest of the world	Declaration of the country of origin.	For further information, please contact your depot.	For further information, please contact your depot.	

**For all destinations listed above, the following applies:** A commercial invoice in English (original plus three copies) is mandatory. From an invoice value of €1,000, an electronic export declaration is required – the **eDeclarationService** is bookable for this purpose. Only the two-step export procedure is accepted. Document delivery with Incoterm 50 is possible up to 5 kg (gross) with GLS AWB (Air Way Bill) or a carbon copy of the parcel label (to India: invoice). Employees in the GLS depot responsible for your region will be happy to explain in more detail the necessary documentation listed under the section “information on customs clearance”.

## Products and optional services for export

### Europe-wide shipment

Parcel	Optional services	
<p><b>EuroBusinessParcel</b> <b>EuroBusinessSmallParcel</b></p> <p>For reliable shipment within Europe, GLS offers the <b>EuroBusinessParcel</b> or the <b>EuroBusinessSmallParcel</b>. Parcels usually reach their destination in 1-2 work days (Mon - Fri). The standard delivery time to more distant areas takes 3-4 work days (Mon - Fri).</p>	<b>CashService</b> (Austria and Poland <sup>1</sup> )	Consignee pays for goods cash on delivery. GLS transfers the payment to the consignor <sup>1</sup> <sup>1</sup> <b>CashService</b> parcels to Poland must be specified in zloty
	<b>eDeclarationService</b>	GLS provides the electronic export declaration
	<b>FlexDeliveryService</b>	GLS informs recipients about the delivery and offers a variety of delivery options to choose from. Available for dispatch to Austria, Belgium, Bulgaria, Croatia, Czech Republic, Denmark, Finland, France, Great Britain, Greece, Hungary, Ireland, Italy, Luxembourg, the Netherlands, Norway, Poland, Portugal, Romania, Spain, Slovakia and Slovenia.
	<b>Pick&amp;ReturnService</b>	Collection of parcels and delivery to client
	<b>Pick&amp;ShipService</b>	Collection from and delivery to any address
	<b>ShopDeliveryService</b>	Direct delivery to the GLS ParcelShop. Available for dispatch to Austria, Belgium, Denmark and Poland.
	<b>ShopReturnService</b>	Recipients can return parcels free of charge via a GLS ParcelShop. Available for dispatch to Austria, Belgium, Denmark, Ireland, Luxembourg, Poland and the Netherlands.
Express	Optional services	
<p><b>EuroExpressParcel</b></p> <p>GLS delivers urgent consignments within Europe. In many countries, a <b>EuroExpressParcel</b> is guaranteed to arrive the next working day before closing time<sup>2</sup> which applies for dispatch from Germany to Austria, Belgium, Denmark, Luxembourg and the Netherlands.</p> <p>GLS even delivers to the business centres of many other countries within one day. Shippers get exact transit time information from the responsible depot or using the shipping calculator on the GLS website.</p> <p><sup>2</sup> Exception: islands and peripheral areas.</p>	<b>SaturdayService</b>	Saturday delivery for express shipments with time options <sup>3</sup>
	<b>TimeDefiniteServices</b>	Time-definite delivery <sup>3</sup> of express shipments

<sup>3</sup> Not all time options are available for each postcode. The GLS shipping planner on the website helps to determine if the desired option is available for a given postcode. Alternatively, the GLS depot is happy to provide further information.

## Worldwide shipment

Express	Optional services	
<p><b><i>GlobalExpressParcel</i></b></p> <p>GLS delivers documents and parcels worldwide to their destination<sup>1</sup> – with <b><i>GlobalExpressParcel</i></b>. Shipments are delivered to most important global business areas within two to five work days (Mon - Fri). The GLS depot will be pleased to provide further information about delivery times to more distant regions.</p> <p><sup>1</sup> Exceptions are countries where the political situation is highly unstable.</p>	<p><b><i>eDeclarationService</i></b></p>	<p>GLS provides the electronic export declaration</p>

Please note: Irrespective of the destination, a delivery note needs to be attached to the parcel when shipping worldwide. Please find more details about required export documents on page 5 ff.