



Including latest information about shipping to the UK (from page 10)

Export guidelines

With reliable shipping solutions to every destination

The GLS Group connects around 40 countries in Europe and North America. Together with our reliable partners we bring your parcels to your customers worldwide, B2B and B2C. 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, we 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.



Table of contents

Shipping to EU countries	3
Necessary documents	3
Intrastat	3
Shipping to EFTA states and third countries	4
EORI number	4
Incoterms	4
Commercial invoice	4
Preferences / preferential treatment	5
Excluded goods	6
Goods generally excluded from transport with GLS	6
Export checklist: Shipment within Europe - customs destinations	7
All you need to know for Shipment to the UK after the Brexit	10
Requirements for export to the UK	11
• EORI number	
• Goods classification on the basis of customs tariff numbers	
• Documents required for customs	
Parcel shipping to the UK in detail	11
• Incoterms	11
• Creation of parcel labels	14
• Customs data collection made easy!	
What else is important	15
• Northern Ireland	
• Lead times to the UK	
• UKCA marking replaces CE marking	
• Additional Informationen	
Export checklist: Shipment within Europe - special areas	17
Export checklist: Worldwide shipment	19
Products and optional services for export	24

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**

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. Canary Islands) and for international shipments to countries with their own customs regime (e.g. Gibraltar, San Marino, Andorra) (see table p.6 ff.).



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.

Important when shipping via Amazon: The Amazon EORI number as well as Amazon as importer or exporter **must never be listed in the customs data**, but always the actual seller and buyer.

Incoterms

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

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 18 (DDP, VEOC):³

freight costs and customs clearance paid, sender pays freight costs and customs clearance costs. No duties apply. Taxes are paid to tax authorities directly by the exporter. Registration to VEOC scheme is a precondition.

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 may result 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

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). Special regulations apply to some countries; details per country can be found in the export checklists from p. 6. The commercial invoice must be uploaded via the customs portal – gls-customs-portal.next.aeb.com/portal – and must contain the

- 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 codes² 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 Switzerland/Liechtenstein and Great Britain:

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

For shipping to Great Britain, an appropriate customs authorization must be filled out on which the number of the deferment account must be listed. If you also want the "postponed procedure" for Great Britain, this can also be stated on the customs authorization. Your responsible depot can provide you with the power of attorney.

Commercial invoices must be uploaded via the GLS customs portal – gls-customs-portal.next.aeb.com/portal.

You do not have a login yet? Please contact your GLS depot contact or email zollportal@gls-germany.com.

¹ If the limit is exceeded, Incoterm 10 is used.

² Find information about customs tariff codes on: www.tariffnumber.com

³ For Norway

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
Declaration of origin: If the value of goods is less than €6,000, a declaration of origin on the commercial invoice is sufficient. 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. Also possible as non-formal preference certificates: • Declaration of origin on the EUR-MED invoice	EUR. 1 movement certificate: 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. Further possible formal preference certificates at a glance: • EUR-MED movement certificate • A.T.R. movement certificate with pre-stamp or special stamp • Certificate of origin, Form A

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.

Important information:

Shipments have to remain at the sender until the electronic export declaration has been created.

Excluded goods

Transportation exclusions according to the General Terms and Conditions of GLS Germany apply. These can be seen and downloaded on gls-group.com or be sent upon request.

Excluded customs tariff codes for customs relations will be displayed in the Customs Portal by entering the customs data.

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)
Albania	All	Original + 2 copies	<€6,000	≥€6,000	Only for documents up to 5kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 possible.					
Andorra	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. Please note: Export declaration required for any value of goods.					
Bosnia and Herzegovina	All	Original + 2 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.					
Gibraltar	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.					
Iceland	All	Original + 2 copies	<€6,000	≥€6,000	Only for documents up to 5kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 are possible.					
Kosovo	All	Original + 2 copies in English	<€6,000	≥€6,000	Only for documents up to 5kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 40 or 50 are possible.					
Liechtenstein	All	Original + 2 copies	<€6,000	≥€6,000	Only for EU/EFTA origin CHF 62.50 (approx. €52)
Original invoice only required if it includes a declaration of origin with signature. Incoterm 50: shipping of documents, catalogues, etc. up to 4kg. Excluded: software, jewellery, watches, electronic parts, alcohol. Handling via Switzerland.					
Macedonia	All	Original + 2 copies	<€6,000	≥€6,000	Only for documents up to 5kg (gross)
Company stamp and signature on invoice necessary. Only Incoterms 10, 40 or 50 are possible.					
Montenegro	All	Original + 2 copies	<€6,000	≥€6,000	Only for documents up to 5kg (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	Not possible
Original invoice only required if it includes a declaration of origin with signature. Excluded: jewelry, alcohol, cigarettes, telecommunication equipment. Declaration of origin with original signature and name in plain writing. Please note: Customs clearance of parcels with a goods value of less than NOK 200 only with passport number of consignee. Incoterm 18: The use of incoterm 18 is possible for B2C shipments to Norway by using VEOC. VEOC is a simplified payment procedure for merchants/shippers and online marketplaces, where VAT liability is transferred from the Norwegian recipient to the exporter of the goods. Foreign exporters without a company location in Norway can collect the import VAT already at the time of sale and remit it quarterly to the Norwegian tax authority. Conditions: An exporter must register for the VEOC scheme if the total turnover in Norway exceeds NOK 50,000 within a 12-month period. This applies to both taxable and zero-rated sales (e.g., books). If an exporter does not exceed this threshold but still fulfills the requirements, a registration in the simplified registration system is possible. Link for registration: http://www.skatteetaten.no/voec The maximum value of goods for using VEOC is NOK 3,000. The value limit refers to NOK 3,000 per customs tariff number, not per package/shipment. Food, goods subject to certain restrictions, and goods subject to excise duties cannot be shipped under Incoterm 18. For VEOC shipments, Franking 18 must be used when entering/submitting the customs data in the customs portal. Additionally, the VEOC number must be printed on the commercial invoice and must be transmitted in the corresponding field in the customs portal under the exporter's information; otherwise, standard customs clearance will occur in Norway.					
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)
Original invoice only required if it includes a declaration of origin with signature. 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	3 original invoices 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.					

Export checklist: Shipment within Europe – customs destinations (3)

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)
Turkey	All	Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	Only country of origin or A.T.R.* (acc. EUR. 1)	A.T.R.	Only for documents up to 5 kg (gross)
Excluded: alcohol, cigarettes, chemicals, lighters (all types), electronic equipment/components. Incoterms 10 and 40 are possible.					
United Kingdom	All	No original required, upload is sufficient	Only country of origin	-	Not possible
Find detailed information about the customs regulations for shipments to the UK on the following pages 8 to 13.					
Vatican	00120 (IT)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible

* In case an A.T.R. is provided it is required in Original.

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

Since 1 January 2021, the United Kingdom (UK) has the status of a third country from the perspective of the European Union. This means that the movement of goods and thus the dispatch of parcels between the EU and the UK is subject to customs supervision from this date. Customs formalities are therefore required, but no customs duties will be levied on goods of EU origin.

Hence, only shipments for which the shipper provides the full parcel and customs data will be processed. For more information, please see the following pages.

The Republic of Ireland remains a member of the EU and Northern Ireland remains in the customs union (more information about Northern Ireland on p. 14). For shipping to both parts of Ireland, no customs formalities will be required.

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.

Requirements for export to the UK

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.



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 (no copies 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 be 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
For preferential goods with a value > €6,000 the exporter must include their Registered Exporter (REX) number (instead of EORI no.)
- 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 is 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' website¹.

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. You can also order this service directly via the customs portal.

¹ In German language

Parcel shipping to the UK in detail

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 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, the exemption limit (Incoterm 50) has been abolished. Hence, all goods, no matter how low their value, must therefore be duty-paid.

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 DAP cleared	60 Pick&Ship Pick&Return
Description	Freight costs, customs clearance costs + taxes paid For shipments of goods from abroad with a value of up to 135 pounds sterling, sales tax is not collected upon import but only at the "point of sales".		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	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	Shipper must register in UK and receives a UK VAT number → This must be indicated in the invoice and customs data	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"	- For B2B shipment, the shipper needs a UK EORI number. This must be indicated in the invoice and customs data. - Bulk customs clearance is possible for shipments to the UK consisting of several packages for different recipients. - In this case, the customs clearance for different delivery addresses is conducted on the basis of a single invoice via one importer. - There is only one customs clearance fee (depending on the quantity of customs tariff numbers), which can be broken down across all packages. - 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. - Shipments intended for bulk customs clearance must not include parcels to be shipped to Northern Ireland!				
	Shipments go through a customs clearance and inspection process; GLS will charge fees for this. There are no customs duties.						

Creation of parcel labels

All GLS shipping systems are 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 and be uploaded to the GLS customs portal by means of files (possible formats: CSV, XML, XLSX). Moreover, we offer you an interface, enabling you to transfer customs data from your ERP system directly to the customs portal.

The customs portal must also be used for the transfer of customs data for other customs destinations, e.g. Switzerland. You will get registration information and a user manual in due course.

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.

Important information for German and European senders:

If you have registered your company in England with the German/European address, please enter the address of our parcel service provider Parcelforce Worldwide, West Middlemarch Business Park, GB - Coventry CV3 4PF in the importer field. Then enter your British EORI number in the "Importer information/EORI number" field.

What else is important

Northern Ireland

In contrast to the other parts of the UK, Northern Ireland remains within the European Customs Union. Preparing customs documents, providing customs data and customs clearance are therefore not necessary; hence there are no additional costs for either consignor or consignee in terms of customs clearance, duties and taxes.

For parcels to Northern Ireland, the usual parcel data must therefore continue to be transmitted. Due to the UK post-code, an incoterm is requested as standard – please enter incoterm 20 for the time being to ensure duty-free handling.

In any case, 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

UKCA marking replaces CE marking

The British government has introduced a new product marking UKCA on January 1, 2021, which replaces 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	www.zoll.de/EN/Home/home_node.html
EORI numbers	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
Export procedures (in German)	www.zoll.de/DE/Fachthemen/Zoelle/Zollverfahren/Ausfuhrverfahren/ausfuhrverfahren_node.html
Customs tariff numbers	www.tariffnumber.com
The eDeclarationService of GLS	www.gls-pakete.de/en/glossary/edeclarationservice
GLS export guideline	www.gls-pakete.de/en/glossary/downloads
GLS website	www.gls-pakete.de/en
Website of the British government	www.gov.uk

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 authorization number	Limit for low-value clearance (Incoterm 50)
Aaland (FI)	22000-22999 (FI)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
Büdingen (CH)	8238 (CH)	Original + 2 copies	<€6,000	≥€6,000	CHF 62.50 (approx.€52)
Original invoice only required if it includes a declaration of origin with signature. Incoterm 50: dispatch of documents, catalogues, etc. up to 4 kg. Excluded: software, jewellery, watches, electronic parts, alcohol.					
Canary Islands (ES)	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, also for sample or document consignments.					
Ceuta (ES)	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.					
Northern Cyprus (TR)	99010-99970	Original + 2 copies in English	Only country of origin or A.TR. (acc. EUR. 1)	A.TR.	€75 up to 30 kg (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.					
Faroe Islands (DK)	All	Original + 2 copies	<€6,000	≥€6,000	Only for documents up to 5 kg (gross)
Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible.					
Greenland	All	Original + 2 copies	<€6,000	≥€6,000	Only for documents up to 5 kg (gross)
Company stamp and signature on commercial invoice required. Only Incoterms 40 and 50 possible.					
Livigno (IT)	23030 (IT)	Original + 2 copies	<€6,000	≥€6,000	Not possible
An export declaration is required for invoice values of €1000 or more. 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 authorization number	Limit for low-value clearance (Incoterm 50)
Melilla (ES)	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.					
Mount Athos (GR)	63086 (GR)	Original + 2 copies	Only T2L for proof of sense of community	Only T2L for proof of sense of community	Not possible
Samnaun (CH)	7562 (CH), 7563 (CH)	Original + 2 copies	Not necessary	Not necessary	Customs enclave
Original invoice only required if it includes a declaration of origin with signature. Separate invoice and export declaration required + CHF 50 for forwarding dutiable goods. Incoterm 50: dispatch of documents, catalogues, etc. up to 4kg. Excluded: software, jewelry, 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.

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 GlobalExpressParcel
Australia¹	Declaration of the country of origin.	Flammable nightwear, pine cones, paintball guns, filament light bulbs, paintball bullets.	Import licenses 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. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 40, 50 (only for documents up to 5 kg gross)
Brazil¹	Declaration of the country of origin.	Precious stones, stamps, porcelain, soil.	The importer must request an import license for textiles from the USDA. Original invoice + 2 copies are required.	40, 50 (only for documents up to 5 kg gross)
Canada¹	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. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 40, 50 (only for documents up to 5 kg gross)
China²	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 licenses or 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. For customs shipments with a value of goods of up to CNY 5,000, incoterm 50 can be used. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10,20, 50 (up to a value of goods of CNY 5,000 possible)
Hong Kong²	Declaration of the country of origin.	Matches, play money, wood pulp, toy/model/imitation guns, soil, snuff, electronic cigarettes.	Import licenses 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. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 20, 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 GlobalExpressParcel
India³	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. The importer must submit a KYC (Know Your Customer) form for customs clearance. In addition to the phone number, an email address of the importer is always to be provided within the customs data. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 20, 50 (only for documents up to 5 kg gross)
Indonesia²			The tax number of the importer/recipient is required for every parcel to Indonesia. This must be noted on the invoice and entered in the customs data in the "TAX ID" field. For customs shipments with a value of goods of up to USD 1,500 and below 30 kg incoterm 50 can be used. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the	10, 20, 50 (up to a value of goods of USD 1,500 / 30 kg possible)
Israel¹	Declaration of origin <€6,000 EUR. 1 ≥ €6,000	Precious metals, precious stones, jewelry, soil.	Import licenses 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 licenses, as the case may be). DVDs and CDs require a corresponding declaration on the commercial invoice. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still	40, 50 (only for documents up to 5 kg gross)
Japan²	Declaration of the country of origin.	Weapon accessories, special medicines, furs and furs, films, opium, bouquets of perfume, seeds, swords, walnuts, goods from North Korea, plant parts and extracts	Import licenses required for the following product groups: Medicines, medical devices, toys, cosmetics (additional certificate). For books, films, magazines, photos, corresponding explanations are required on the invoice. For leather products, CDs, DVDs and textiles, additional documentation is required. For customs shipments with a goods value of up to JPY 10,000 and below 25 kg, incoterm 50 can be used. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still	10, 20, 50 (up to a value of goods of JPY 10,000 possible)

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 GlobalExpressParcel
Malaysia²	Declaration of the country of origin.	Communist material, un-processed coral material, seeds, mineral products, copy machines (multicolor), turtle eggs, sodium acetate, aerials, receivers, satellite dishes, all goods from Haiti, restrictions for products from Liberia as well as for clothing.	Import licenses 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. For customs shipments with a value of goods of up to MYR 500 incoterm 50 can be used. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 20, 50 (up to a value of goods of MYR 500 possible)
Singapore²	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 licenses 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 additional documentation must be added to the customs documents. For customs shipments with a value of goods of up to SGD 400 incoterm 50 can be used. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 20, 50 (up to a value of goods of SGD 400 possible)
South Africa¹	Declaration of origin <€6,000 EUR. 1 ≥ €6,000	Furniture, passports, furs.	The consignee must issue a statement for all kinds of devices. Import licenses 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. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 50 (only for documents up to 5 kg gross)
Taiwan¹	Declaration of the country of origin.	Soil, communist material, bonds, stamps, seeds.	Import licenses 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. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 40, 50 (only for documents up to 5 kg gross)

Export checklist: Worldwide shipment (4)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Possible Incoterms GlobalExpressParcel
USA1	Declaration of the country of origin.	Dangerous goods incl. all kind of batteries, Food & Drugs, personal effects & household goods, CPSA-restricted products	Various forms for different kinds of commodity groups necessary. The email address and telephone number of both the exporter and importer are mandatory. This information must be entered in the customs data. A detailed description of the goods in English is required. General terms such as "Gift," "Spare parts," "Documents," "Auto parts," "Accessories," etc., will not be accepted. Incomplete and/or incorrect customs data can lead to delays and/or customs penalties. Therefore, it is essential to provide accurate and complete information through the customs portal. Electronic upload of invoice in English is sufficient. Important notice regarding the use of incoterm 20 & 40: In case the importer does not settle the applicable duties and taxes within 14 days after the due date, the incurred costs will be charged back to the exporter. Special Requirements for Certain Product Categories in Shipments to the USA For certain goods, additional documentation, information, or regulatory approvals may be required when importing into the United States. In some cases, the corresponding customs tariff codes may be restricted in the customs portal and therefore cannot be entered. Please contact your shipping depot prior to dispatch to clarify the requirements applicable to your shipment and any supporting documentation that may be required. This applies in particular to goods classified under Chapters 12, 19, 20, 21, 33, 34, 42, 44, 72, 73, 85, 87, 90, and 94 (including, but not limited to, food products, cosmetics, leather goods, wood products, aluminum and steel products, electronics, automotive parts, medical devices, and furniture). Whether additional requirements apply depends on the specific product and its corresponding customs tariff classification.	20, 40, 50 (for shipments <2500 USD) 10, 40 (for shipments >2500 USD)

Export checklist: Worldwide shipment (5)

Country	Possible proofs of origin	Goods excluded in addition to the goods excluded in General Terms and Conditions	Information on customs clearance	Possible Incoterms GlobalExpressParcel
United Arab Emirates²	Declaration of the country of origin.	Radar detectors, restrictions for electronic items.	Import licenses 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. Electronic upload of invoice in English is sufficient. However, a signature and company stamp are still required on the invoice.	10, 40, 50 (only for documents up to 5 kg gross)
Rest of the world	Declaration of the country of origin.	For further information, please contact your depot.	For further information, please contact your depot.	

1 - maximum weight per parcel: 50 kg

2 - maximum weight per parcel: 40 kg

3 - maximum weight per parcel: 30 kg

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. 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”. The consignee must also be the importer of the customs shipments, this must also be recorded accordingly in the customs data.

Products and optional services for export

Europe-wide shipment

Parcel	Optional services	
EuroBusinessParcel EuroBusinessSmallParcel For reliable shipment within Europe, GLS offers the EuroBusinessParcel or the EuroBusiness-SmallParcel . 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).	CashService (Austria and Poland ¹)	Consignee pays for goods cash on delivery. GLS transfers the payment to the consignor ¹ ¹ CashService parcels to Poland must be specified in złoty
	eDeclarationService	GLS provides the electronic export declaration. You can order this service directly via the customs portal.
	FlexDeliveryService	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, Slovenia and Sweden.
	Pick&ReturnService	Collection of parcels and delivery to client
	Pick&ShipService	Collection from and delivery to any address
	ShopDeliveryService	Direct delivery to the GLS ParcelShop. Available for dispatch to Austria, Belgium, Denmark and Poland.
	ShopReturnService	Recipients can return parcels free of charge via a GLS ParcelShop. Available for dispatch to Austria, Belgium, Czech Republic, Denmark, Finland, Hungary, Ireland, Luxembourg, Netherlands, Poland, Slovakia, Slovenia and Spain.
Express	Optional services	
EuroExpressParcel GLS delivers urgent consignments within Europe. In many countries, a EuroExpressParcel is guaranteed to arrive the next working day before closing time ² which applies for dispatch from Germany to Austria, Belgium, Denmark, Luxembourg and the Netherlands. 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. ² Exception: islands and peripheral areas.	SaturdayService	Saturday delivery for express shipments with time options ³
	TimeDefiniteServices	Time-definite delivery ³ of express shipments

³ 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	
GlobalExpressParcel GLS delivers documents and parcels worldwide to their destination¹ – with GlobalExpressParcel. 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. ¹ Exceptions are countries where the political situation is highly unstable.	eDeclarationService	GLS provides the electronic export declaration. You can order this service directly via the customs portal.

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.