

# ● 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. 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.

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## 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

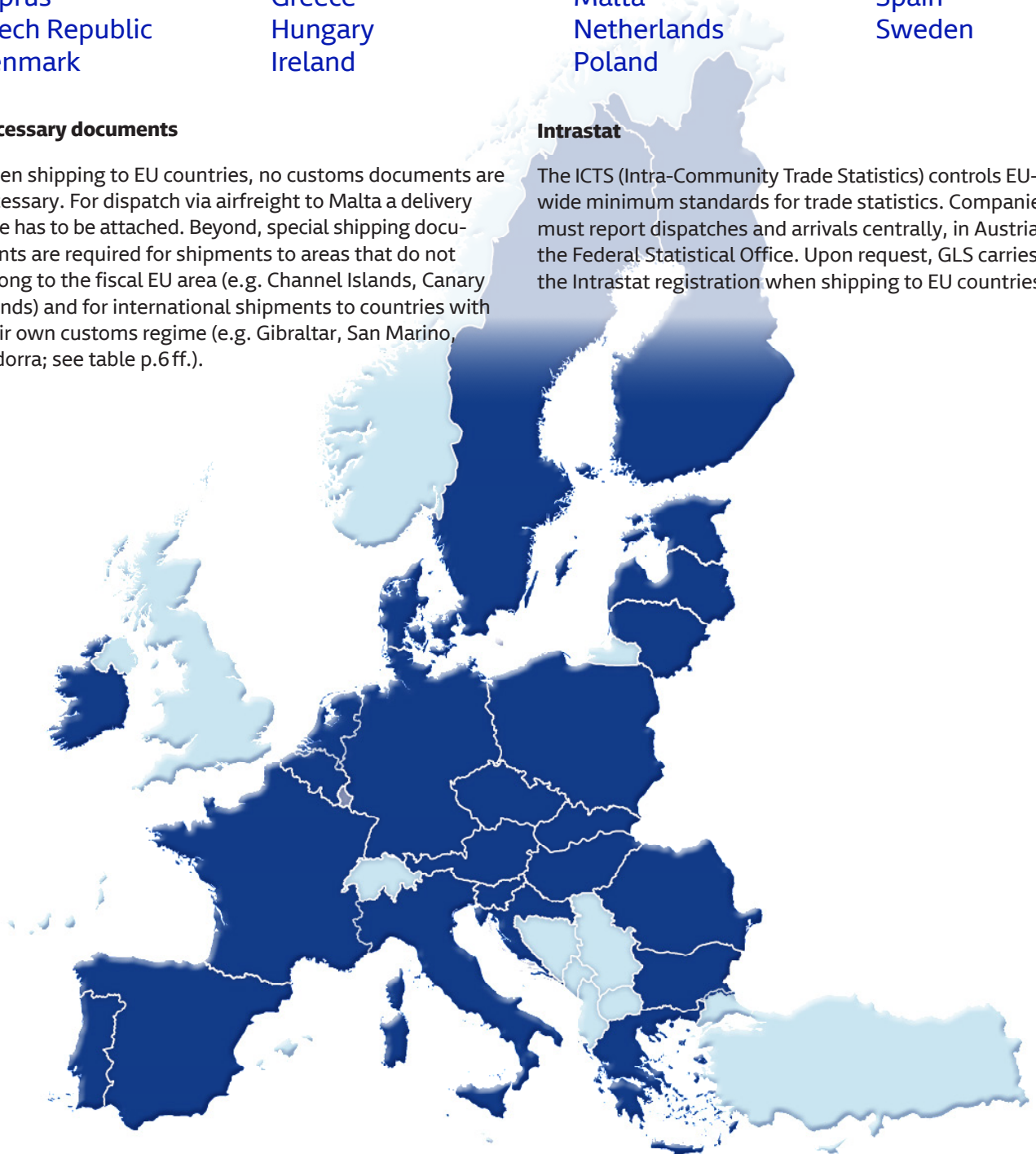
Portugal  
Romania  
Slovakia  
Slovenia  
Spain  
Sweden

### 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. 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 Austria to the Federal Statistical Office. Upon request, GLS carries out the Intrastat registration when shipping to EU countries.



# 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.

Legal entities must apply for this via the company service portal (USP) (Portal Zoll/Customs Decisions Austria), sole proprietorships and natural persons can access the portal via FinanzOnline.

When shipping to the UK, the EORI numbers of the commercial exporter in the EU and the commercial importer in the UK are required.

## 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 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.

## Classification of goods on the basis of customs tariff numbers (HS code numbers)

Shipments of goods to non-EU countries must be classified, for which customs uses goods or customs tariff numbers, so-called HS code numbers. This defines which goods are contained in your shipment and how high the import duties and other import taxes are.

In addition to the goods description, the corresponding goods/customs tariff number must also be provided for parcels to the UK. Detailed information on HS code numbers can be found at [www.zolltarifnummern.de](http://www.zolltarifnummern.de).

## For shipping to Switzerland/Liechtenstein and the United Kingdom:

If you wish to have your goods cleared via your existing ZAZ-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 ZAZ-account number must be clearly stated on the commercial invoice.

For shipments to Great Britain, a corresponding customs clearance authorization, on which the customs deferment account number of the customs deferment account. Should you also wish to use the "postponed procedure" for Great Britain for Great Britain, this can also be stated on the customs authorization. The authorization can be your responsible depot.

## 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.

## Commercial invoice

For shipments to EFTA states and third countries, a commercial invoice in triplicate is required (original plus two copies) in English.

For Norway and Switzerland, only the original invoice is needed (no additional copies). 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 separately given to the driver for delivery and must contain the following information:

- **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 11)**
- **Company stamp, signature and name in plain writing additionally with UK:**

- **Complete importer data if this is not the same as the recipient: name, address, phone number, 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)**

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 each line of the invoice **in UK**, 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.

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

## 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 5kg (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. Please note: 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>Great Britain (UK)</b>                                                                                                                                                                                                                                             | All except Northern Ireland | invoice copy                   | <€6,000                                                    | ≥€6,000 (Rex number)                                                           | Not possible                                    |
| For private recipients only Incoterm 10 or 18 possible. (value of goods under 135 GBP only Incoterm 18 possible) GB VAT number required, no exemption limit.                                                                                                          |                             |                                |                                                            |                                                                                |                                                 |
| <b>Iceland</b>                                                                                                                                                                                                                                                        | All                         | Original + 3 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.                                                                                                                                                                               |                             |                                |                                                            |                                                                                |                                                 |
| <b>Kosovo</b>                                                                                                                                                                                                                                                         | All                         | Original + 3 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.                                                                                                                                                                               |                             |                                |                                                            |                                                                                |                                                 |
| <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 5kg (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 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)     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------------------------|------------------------------------------------------------|--------------------------------------------------------------------------------|-------------------------------------------------|
| <b>Norway</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 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. Please note: Customs clearance of parcels with a goods value of less than NOK 200 only with passport number of consignee.                                                                                                                                |                  |                                |                                                            |                                                                                |                                                 |
| <b>San Marino</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | 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.                                                                                                                                                                                                                                                                                                                                                |                  |                                |                                                            |                                                                                |                                                 |
| <b>Switzerland</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 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.                                                                                                                                                                                                                                                                                                       |                  |                                |                                                            |                                                                                |                                                 |
| <b>Serbia</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 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 (company stamp & signature on commercial invoice commercial invoice required, contact person, telephone number and email required for recipient. As invoice recipient only companies possible) is required on the parcel for Serbian customs. Currency only possible in Euro.                                                                                                                                                            |                  |                                |                                                            |                                                                                |                                                 |
| <b>Turkey</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 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. |                  |                                |                                                            |                                                                                |                                                 |
| <b>Vatican</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 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. 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: 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>Büsingen (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<br>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.<br><b>No international Pick&amp;Ship/Pick&amp;Return service</b> for the Channel Islands (Jersey [JE], Guernsey [GY], Isle of Man [IOM]).                                      |                                                      |                                |                                                            |                                                                                |                                             |
| <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),<br>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. 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.

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

|                    | Shipment value <= GBP135 net                                                                                                                                                                                                                             |                             | Shipment value > GBP135 net                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                            |                                                                            |                                                                              |                                                                     |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|----------------------------------------------------------------------------|------------------------------------------------------------------------------|---------------------------------------------------------------------|
|                    | B2C:<br>Importer private                                                                                                                                                                                                                                 | B2B:<br>Importer commercial |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                            |                                                                            |                                                                              |                                                                     |
| Incoterm           | 18 DDP VAT Registration Scheme<br>Mandatory if shipment value <= GBP135                                                                                                                                                                                  |                             | 10 DDP                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 20 DAP                                                                     | 30 DDP<br>VAT unpaid                                                       | 40 DDU<br>cleared                                                            | 60<br>Pick&Ship<br>Pick&Return                                      |
| Description        | <b>Freight costs, customs clearance costs + taxes paid</b><br>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                     | 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<br>☐ This must be indicated in the invoice and customs data<br><br>Shipments go through a customs clearance and inspection process; GLS will charge fees for this. There are no customs duties. |                             | <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> |                                                                            |                                                                            |                                                                              |                                                                     |

\* For B2C shipments only Incoterm 10 (DDP) and Incoterm 18 (DDP) are possible.

## 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><br/>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:<br/>"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><br/>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. Shipments have to remain at the sender until the electronic export declaration has been created.

## 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 Special Terms and Conditions of GLS Austria apply. These can be seen and downloaded on [gls-group.com](https://gls-group.com) or be sent upon request.**

## Excluded goods from shipment in customs relations

| Number                    | Excluded commodities                                                                                                                                      |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 15                        | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes                                            |
| 24                        | Tobacco and manufactured tobacco substitutes                                                                                                              |
| 25                        | Salt; sulphur; earths and stone; plastering materials, lime and cement                                                                                    |
| 26                        | Ore, slag, ash                                                                                                                                            |
| 27                        | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes                                                      |
| 28                        | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes                      |
| 3001000000-<br>3004000000 | Glans and organs, human blood and medicaments                                                                                                             |
| 3401000000-<br>3403999999 | Various soaps and lubricating preparations                                                                                                                |
| 3701000000                | Photographic plates                                                                                                                                       |
| 3703000000-<br>3704999999 | Photographic paper and photographic plates                                                                                                                |
| 31                        | Fertilisers                                                                                                                                               |
| 32                        | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks |
| 33                        | Essential oils and resinoids; perfumery, cosmetic or toilet preparations                                                                                  |
| 35                        | Albuminoidal substances; modified starches; glues; enzymes                                                                                                |
| 36                        | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations                                                            |
| 38                        | Miscellaneous chemical products                                                                                                                           |
| 41                        | Raw hides and skins (other than furskins) and leather                                                                                                     |
| 43                        | Furskins and artificial fur; manufactures thereof                                                                                                         |
| 44                        | Wood and articles of wood; wood charcoal                                                                                                                  |
| 4501000000-<br>4501999999 | Natural cork                                                                                                                                              |
| 51                        | Wool, fine or coarse animal hair; horsehair yarn and woven fabric                                                                                         |
| 67                        | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair                                           |
| 7101000000-<br>7102999999 | Pearls and diamonds                                                                                                                                       |
| 7112000000-<br>7118999999 | Waste scrap of precious metals or stones, Jewellery, Goldsmiths' and Silversmiths' wares and other articles                                               |

**Please note that the following goods are excluded from shipment to the United Kingdom:**

| Number | Excluded commodities                                |
|--------|-----------------------------------------------------|
| 01-28  | All goods under these chapter numbers are excluded. |
| 22     | <b>All kinds of alcoholic beverages</b>             |

## 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<br><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<br>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<br><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<br>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<br><i>GlobalExpressParcel</i> |
|-----------------------------|---------------------------------------|----------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
| <b>United Arab Emirates</b> | 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                                       |
| <b>Rest of the world</b>    | 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. Only the two-step export procedure is accepted.**