



SUPPORTING OUR CUSTOMERS AND THEIR BUSINESS

SENDING PARCELS OUTSIDE OF GREAT BRITAIN



DHL Parcel – Excellence. Simply Delivered.

DISCLAIMER

This document is for informational purposes only and not to provide legal advice. It is recommended that specific legal advice is sought before taking or refraining from taking any action on any of the information given.

CONTENTS

The Northern Ireland Protocol	4
Changes to EU VAT	5
Customs in the EU	6
Data requirements	7
Commodity codes	8
IOSS (Import One Stop Shop)	9
Rules of Origin Requirements	10
Charges	11
Related links	12
Get in touch	13



THE NORTHERN IRELAND PROTOCOL

In December 2020 the UK-EU Withdrawal Committee Joint Committee reached an agreement on the implementation of the Northern Ireland Protocol. This agreement is unchanged by the UK-EU Trade and Cooperation Agreement.

Further guidance regarding the movement of parcels was published on 31 December. It sets out:

A three month, temporary approach to applying declaration requirements for parcels moved by express carriers from Great Britain to Northern Ireland. This will enable parcels to continue to move as they do now in most cases until 31 March 2021.

**This easement period has now been extended with no end date specified.*

For goods valued at £135 or more received by Northern Ireland businesses (from Great Britain), a declaration must be submitted by the receiver within three months of receiving the goods. Further detail on how to submit this declaration is expected, however Northern Ireland businesses

are encouraged to sign up to the Trader Support Services and store invoices for the goods received.

Excise goods and restricted and prohibited goods sent from Great Britain to Northern Ireland cannot be accepted by DHL Parcel UK.

Northern Ireland to Great Britain: the majority of goods will not attract new customs processes.

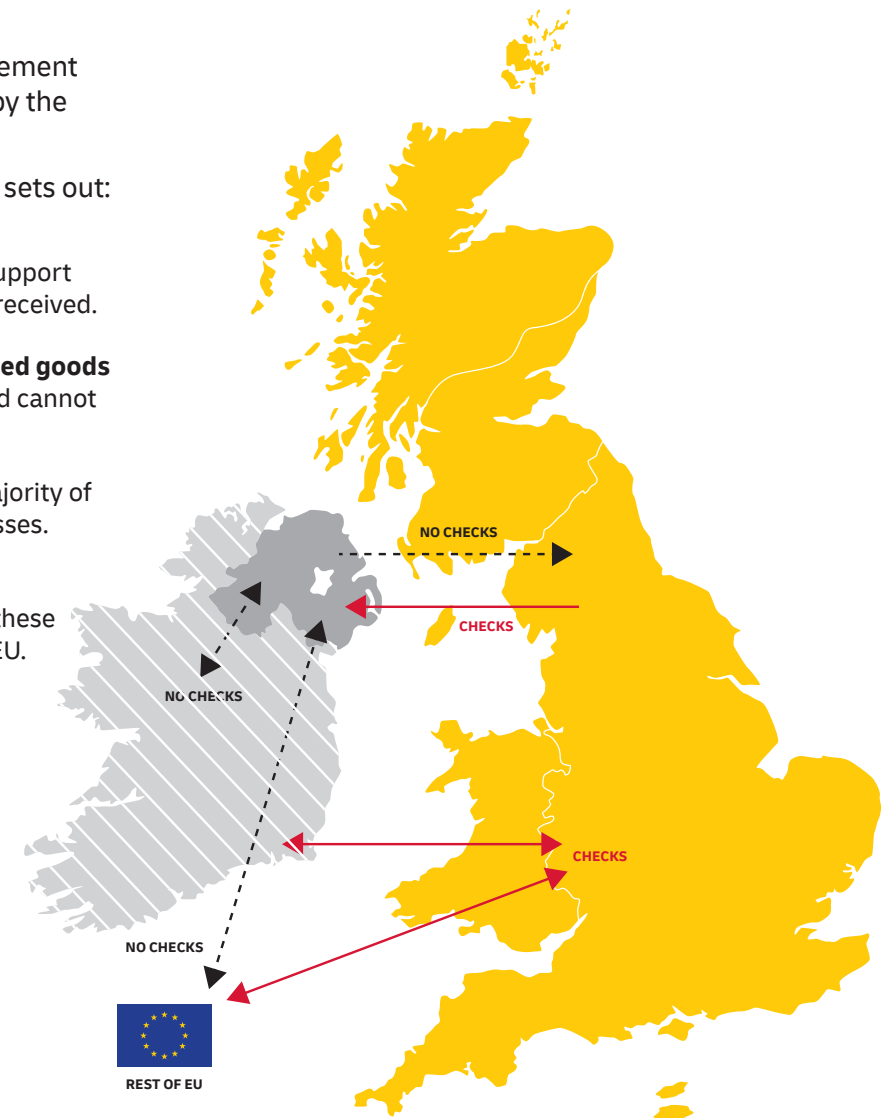
Between Northern Ireland and the EU: no customs declarations are required for these movements, they will be treated as intra-EU.

IMPORTANT

UK Customs Authorities are implementing a different EORI number for NI declarations, starting with "XI" rather than "GB".

To obtain an XI EORI, customers must register with the Trader Support Service.

<https://www.gov.uk/guidance/trader-support-service>



* Current working assumption (September 2020)

CHANGES TO EU VAT

The EU will be moving to a similar VAT collection model to that being introduced in the UK where VAT will be collected at the point of sale, and not the point of import.

This will be effective from July 2021.

- When goods worth up to €150 are purchased from sellers outside the EU, VAT will be charged at the point of sale.
- The current €22 VAT threshold for importing goods into the EU will also be removed. This means VAT will be due on all non-document shipments UK-EU.



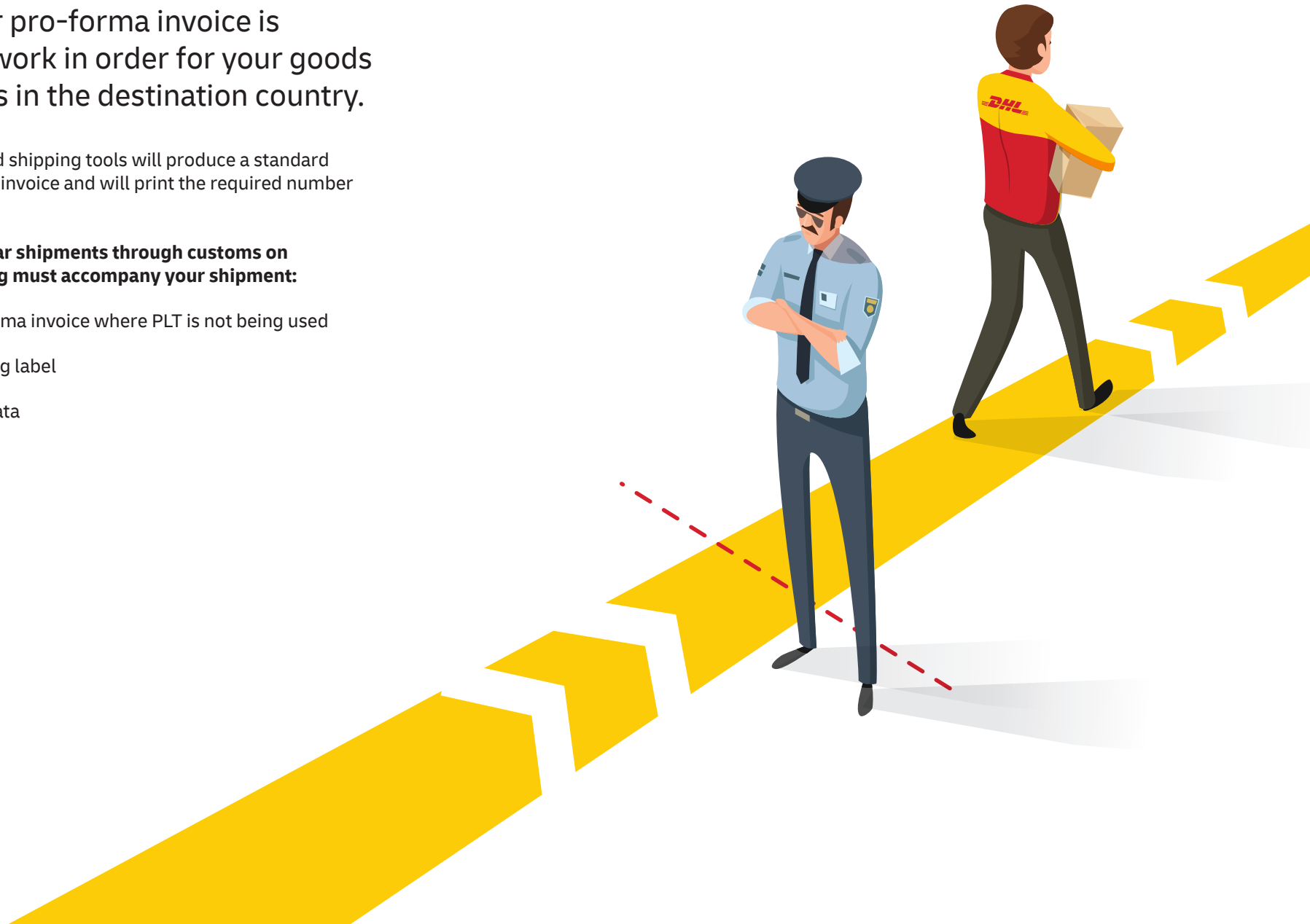
CUSTOMS IN THE EU

A commercial or pro-forma invoice is essential paperwork in order for your goods to clear Customs in the destination country.

Our despatch systems and shipping tools will produce a standard commercial or pro-forma invoice and will print the required number of copies.

For DHL Parcel UK to clear shipments through customs on your behalf, the following must accompany your shipment:

- Commercial or pro-forma invoice where PLT is not being used
- DHL Parcel UK shipping label
- Electronic shipment data



DATA REQUIREMENTS

What information do you need to provide?

Product:

1. Commodity code (also known as HS code)
2. Detailed product description
3. Value of product
4. Country of origin

Sender:

1. EORI number
2. Address and telephone number
3. IOSS number (if registered)

Recipient:

1. Address, email address and telephone number

DHL Parcel UK will submit customs declarations directly to Customs on your behalf.



COMMODITY CODES

Commodity codes (also known as HS codes) is an internationally standardised system of numbers used to classify traded products.

This information is used by customs officials at customs clearance points across the world. By using a number to describe what is in the shipment, it removes issues associated with vague descriptions and language barriers.

Finding commodity codes

Visit the below link and search for your products. Please note, product descriptions need to be quite detailed.

See some examples below:

DHL PARCEL UK

Bad product descriptions	Good product descriptions
Clothing	Men's knitted jumper, 70% cotton, 30% polyester
Laptop	HP Pavilion 14-ce1509sa 14" Intel® Core™ i3 Laptop - 128 GB SSD
Footwear	Ladies leather shoe

To find out commodity codes for your product catalogue, visit:
www.gov.uk/trade-tariff

Why are commodity codes important?

Customs use the commodity code, value of goods and origin of goods to calculate the duties to be paid so it's important you fill in this information accurately.



IOSS (IMPORT ONE STOP SHOP)

What is IOSS?

The Import One Stop Shop (IOSS) is the electronic portal businesses can use from 1st July 2021 to comply with their VAT e-commerce obligations on distance sales of imported goods into the EU from a third country such as Great Britain.

What is changing?

VAT relief will end for business to consumer goods with a value of under €22 sent from a third country such as Great Britain to the EU. Thus, all goods imported into the EU from a third country or territory will be subject to VAT irrespective of their value.

Where direct sales of goods to overseas buyers are made import VAT will no longer be payable at the border but will require the seller to charge and payment made by the buyer at the time of purchase for goods up to a value of €150.

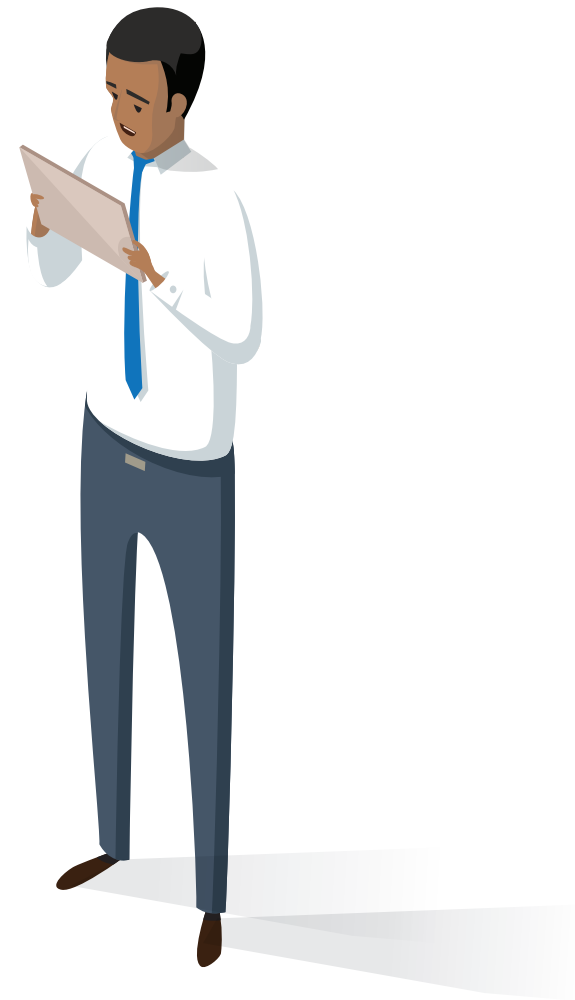


RULES OF ORIGIN REQUIREMENTS

In order to benefit from the EU-UK Trade Agreement 'zero tariff' (zero Customs duties), it's essential that traders provide evidence of the country of origin.

Traders need to check if their products comply with agreed Rules of Origin, Chapter 2 of the Agreement, and product specific rules of origin in the Annex. As indicated in the Section 2 of Chapter 2 of the Agreement, a claim for preferential treatment shall be based on 'a statement of origin' or 'the importer's knowledge'.

Therefore, we recommend customers to review the Agreement and check if their goods comply with the rules of origin and, if so, the way to claim preferential treatment.



CHARGES

From 1st January 2021, a Brexit-fee will be levied on all shipments UK-EU.

You will have received communication from us with regards to the Brexit-fee.

The Brexit-fee will reflect the following processes:

- Customs requirements for all shipments sent between the UK-EU.
- Border formalities will be introduced that must be complied with, i.e. the new 'Border Ready' requirements in Kent.
- Increased regulatory requirements restricting commodities into Europe.

DDP-fee:

Our European road service will be offered on a DDP (delivered duty paid) basis with all import duties, taxes and associated fees invoiced to the senders. These charges will be invoiced to you separately to your carriage charges and Brexit-fee to help clearly identify where import duties were incurred.



RELATED LINKS

UK Government:

<https://www.gov.uk/transition>

How to Import/Export to/from UK, EORI Registration, Duty/VAT, Customs Declaration

<https://www.gov.uk/topic/business-tax/import-export>

Exporting Controlled Goods from 1 January 2021

<https://www.gov.uk/guidance/exporting-controlled-goods-after-eu-exit>

Export Licences and Certificates from 1 January 2021

<https://www.gov.uk/guidance/export-licences-and-certificates-from-1-january-2021>

Changes to UK VAT Regulations for Overseas Goods Sold to Consumers from 1 January 2021

<https://www.gov.uk/government/publications/changes-to-vat-treatment-of-overseas-goods-sold-to-customers-from-1-january-2021/changes-to-vat-treatment-of-overseas-goods-sold-to-customers-from-1-january-2021>

Summary of the Agreement by UK Government as of 24 December 2020

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/948093/TCA_SUMMARY_PDF.pdf

Extension of the Easement Period for GB to Northern Ireland

https://questions-statements.parliament.uk/written-statements/detail/2021-09-06/hlws257?utm_source=POLITICO.EU&utm_campaign=3564e6cd13-EMAIL_CAMPAIGN_2021_09_07_05_06&utm_medium=email&utm_term=0_10959edeb5-3564e6cd13-190492493

https://ec.europa.eu/commission/presscorner/detail/en/STATEMENT_21_4586

GET IN TOUCH

If you should require any further assistance, please get in touch with our dedicated Customs team.



Email

customssupport_ecsuk@dhl.com