



DHL EXPRESS

EUROPEAN UNION (EU) IMPORT CUSTOMS GUIDELINES

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The information in this document is guidance to help ensure goods being sent from Great Britain to European Union countries clear Customs as quickly as possible.

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COMMERCIAL / PRO-FORMA INVOICE

The Commercial or Pro-Forma Invoice is an essential document to ensure efficient customs clearance. Please find below an overview of the key elements, with more detailed examples in the following pages:

- **Goods Descriptions:** line item descriptions of the commodities (using precise & plain language) included on the invoice. Please also ensure clear descriptions are on the **Waybill**.
- **Harmonised System (HS) Code & Country of Origin:** line item HS Code (commodity code) and Country of Origin of the goods.
- **Values & Currency:** line item breakdown of the applicable cost elements (e.g. **line item value of goods**, freight, insurance, packaging, etc.), and sum-up of **Total Invoice Value** with the **currency** in which the transaction occurred.
- **Weight / Unit & Quantity:** indicate the gross/net weight, unit (e.g. KG) and quantity (e.g. 2 items) on line item level.
- **Incoterm & Place:** include the INCOTERM® & place (as required under the applicable term).
- **Proof of Origin Statement:** if applicable, include the Proof of Origin statement on the Invoice to qualify for preferential customs duty rates.
- **EORI Number:** if applicable, indicate a valid EORI number. The EORI number of the receiver/Importer must be indicated on the invoice for all B2B shipments.
- **VAT Number:** if applicable, indicate the VAT identification number in the Invoice. Note: for private individuals (B2C), if required due to country legislation, please indicate the personal tax ID or social security number on the invoice to avoid the need for the receiver to be contacted before a shipment can be cleared (as this can lead to delays).
- **Shipper/Exporter & Receiver/Importer:** indicate full name, full address (street, number, city, country, postal code) & contact details (phone number/e-mail) NOTE: if the Receiver of Goods and Importer of Record are two different entities, please ensure to include the full details of both parties. If they are the same, just indicate once.
- **Reason for Export:** please indicate the reason for export, e.g.: permanent, repair & return, temporary, gifts.
- **Invoice Number:** please indicate an invoice number.

In addition to a complete & accurate Commercial / Pro-forma invoice, it's essential that you verify if any other Government requirements apply for your goods, e.g. Veterinary & Phytosanitary laws.

On the following pages, you can find more detailed information/guidance for the key elements required on the Commercial/ Pro-Forma Invoice, along with other requirements.

IMPORTANT: this a non-exhaustive document, only covering the key elements to facilitate the import clearance into the European Union. The importer/exporter must ensure its own research/assessment is completed on the regulatory requirements for their goods. See **DHL's Disclaimer** on the last page.

A) GOODS DESCRIPTION

- Please ensure a complete & accurate goods description is included on both the Invoice & Waybill (in the Invoice, indicate descriptions on line item level for each of the commodities being shipped).
- Acceptable Goods Descriptions include complete information, providing sufficient detail about the precise nature of goods in plain language. It should indicate what the goods are, for which purpose the goods are used and what they are made of.
- This enables Customs Authorities to identify prohibited/restricted goods as well as perform adequate risk profiling for safety and security reasons.

Examples:

COMMERCIAL INVOICE GOODS DESCRIPTIONS – EXAMPLES

Unacceptable	Acceptable
Samples	Samples of curtains and interior blinds; curtain or bed valances of cotton
Parts	Parts of pumps for liquids, whether or not fitted with a measuring device
Gifts	Sunglasses with lenses optically worked
Textiles	Women's T-shirts made of cotton, knitted or crocheted

WAYBILL GOODS DESCRIPTIONS – EXAMPLES

Unacceptable	Acceptable
Apparel	Men's shirts, lingerie, girls' vests, boys' jackets
Auto parts	Automobile brakes, windshield glass for automobiles
Electronics	Computers, televisions, CD players, tape recorders, phones
Gifts	Dolls, remote-control cars

NOTE: The European Commission has published a [document](#) with examples of unacceptable/acceptable waybill goods descriptions.

B) VALUES & CURRENCY

- Please include a detailed **line item breakdown of the applicable cost elements (e.g. line item value of goods (intrinsic/nett value), freight, insurance, packaging, etc.), with the currency in which the transaction occurred.**
- Please indicate the **Total Invoice Value, with currency as well.**
- **IMPORTANT: 0/zero values are not acceptable.**
- Invoice (Commercial or Pro-Forma) values must be compliant with **WTO Customs Valuation rules.**
- The Customs Declaration will be prepared based on the Invoice cost(s) breakdown provided, in alignment with the local regulatory requirements.
- The values in the **Invoice and Waybill** must be reconcilable.

C) INCOTERM & PLACE

- Please ensure to include the **INCOTERM® & place** (as required under the applicable term).
- INCOTERMS® are trade terms defined between the **Buyer & Seller** of the goods.
- **IMPORTANT:**
 - **INCOTERMS® and DHL Billing Services are two independent topics** which should not be confused.
 - **The DHL Billing Service selected when creating a shipment with DHL Express will ALWAYS determine who is billed for Duties & Taxes.**
 - DHL Express offers **four types of Duty Billing services (which should not be confused with INCOTERMS®)**, these are:
 - **DTU** (Duties and Taxes Unpaid), where the duties & taxes (fiscal liabilities) are billed to the duty payer in destination
 - **DTP** (Duties and Taxes Paid), where the duties & taxes (fiscal liabilities) are billed to the duty payer in Origin or 3rd country
 - **IOR** (Importer of Record), where the duties & taxes (fiscal liabilities) are billed to a customer-nominated 3rd Party in destination acting as the Importer of Record
 - **IMP** (Import Express), where the duties & taxes (fiscal liabilities) are billed to the importer of the goods in destination

D) PROOF OF ORIGIN STATEMENT

Preferential origin is conferred on goods from particular countries, which have fulfilled certain criteria, and confers certain tariff benefits (entry at a reduced or zero rate of duty) on goods traded between countries which have agreed such an arrangement or where one side has granted it autonomously. The **EU-UK Trade & Cooperation Agreement** is one example.

Where the requirements as per the **EU-UK Trade & Cooperation Agreement** for Rules of Origin are met, a Proof of Origin statement must be included on the Commercial or Pro-Forma Invoice stating that the goods originate from the UK or from the EU:

- **For UK - EU shipments:** the origin statement on the invoice can be made out by **any exporter who has a GB EORI number**. The GB EORI number must be included within the origin statement regardless of the value of the shipment.
 - **For EU - UK shipments:** the origin statement on the invoice can be made out by any exporter where the value of the consignment is **6,000 EUR (currently £5,700) or less**. Above this amount the EU exporter must have a **Registered Exporter (REX)** number and include it in the statement.
- The following text for the origin statement on the Commercial or Pro-Forma invoice must be used to qualify for preferential treatment (zero tariff) for goods that qualify for the EU-UK Trade & Cooperation Agreement:

The exporter of the products covered by this document (Exporter Reference No. (REX or GB EORI number)) declares that, except where otherwise clearly indicated, these products are of preferential origin.

*(Place and date)**

(Name of the exporter)

*can be excluded if this information is already contained in the document itself

- **IMPORTANT:**
 - Please note that it is the exporter's responsibility to determine the Country of Origin of goods accurately and provide the relevant paperwork to DHL.
 - Exporters must check if their products comply with the agreed Rules of Origin in Chapter 2 of the **Agreement**, along with product specific Rules of Origin in the Annex.
 - Without the relevant paperwork, DHL will not be able to claim the duty relief but will clear the shipment based on standard rates. DHL reserves the right to charge or refuse future requests for post-clearance modification. Post clearance charge is 50 EUR.

E) HARMONISED SYSTEM (HS) CODE & COUNTRY OF ORIGIN

- In addition to a complete & accurate goods description, **please include the Harmonised System Code (on line item for each of the commodities) to precisely indicate the goods you are shipping, and also the Country of Origin (on line item) of the goods.**
- The Harmonised System (HS) Code helps to ensure that the correct duties and taxes are applied by Customs. It is defined by the World Customs Organisation (WCO), and is available publicly.
- In the European Union (EU), please refer to **TARIC**.
- Guidance on selecting the correct commodity codes is provided by the [UK Government](#).

F) EORI NUMBER

- If applicable, **please ensure to indicate a valid EORI number (and issuing country) on the Invoice** – please see [here](#) where you can check if the EORI number is valid.
- EORI stands for Economic Operators Registration and Identification number and is required for businesses which **import or export goods into or out of the EU and/or UK**.
- For all B2B shipments, the EORI number of the Import/Receiver has to be indicated on the invoice.

G) VAT NUMBER

- If applicable, **please ensure to indicate the VAT identification number in the Invoice.**
- Sometimes this is also known as a VAT registration number, which is the unique number that identifies a taxable person (business) or non-taxable legal entity that is registered for VAT – more info [here](#).

NOTE: for private individuals (B2C), if required due to country legislation, please indicate the Tax ID. In some countries, the social security number is also necessary.

H) SHIPPER/EXPORTER & RECEIVER/IMPORTER

- Please ensure to indicate the **complete information of the Shipper/Exporter & Receiver/Importer**, including:
 - **Full Name** (first & last as minimum)
 - **Full Address** (street, number, city, country, postal code)
 - **Contact Details** (phone number/e-mail) – please ensure to include a **valid phone number**
- If the Receiver of Goods and Importer of Record are two different entities, please include the full details of both entities, with a clear indication. If both are the same, indicate only once.

NOTE: for private individuals (B2C), please indicate the Social Security Number / National ID / Passport Number / etc. of the private individual (receiver) if required due to country legislation.

I) EXPORT AND/OR IMPORT LICENCE NUMBER

- **Export Licence Number:** if goods require an Export Licence, the number must be inserted.
- **Import Licence Number:** if applicable, and if this information is available from the Importer, the details must be added as it will help with the clearance process.

2 OTHER GOVERNMENTAL REQUIREMENTS

In addition to a complete and accurate Commercial or Pro-Forma Invoice, it's essential that you verify if any other Governmental requirements, licenses (e.g. dual-use) or certificates (e.g. CITES) apply for your goods, and provide the required paperwork/data as per regulation. Please see the example below regarding Veterinary & Phytosanitary goods.

VETERINARY AND PHYTOSANITARY GOODS

- Shipments from GB to EU must be treated from a Veterinary and Phytosanitary point of view in the same way as any other 3rd country of the world. This means that the necessary authorisations & certificates must be provided, with controls applying at the first point of entry.
- Therefore, for **GB to EU** shipments:
 - **For Veterinary and Phytosanitary shipments that require special Veterinary and Phytosanitary control formalities** (such as authorisation & import/export licence requirements) under the Veterinary and Phytosanitary regulations, shippers must provide the proper paperwork and authorisations. This paperwork must be provided to DHL Express together with the shipments, so it can be handed over to Regulatory Authorities at their request in the European Union.
 - **For Veterinary and Phytosanitary shipments (from GB to EU) that do NOT require special Veterinary and Phytosanitary control formalities:** the shipper is required to provide DHL Express with a confirmation of our **Veterinary and Phytosanitary Control - Customer Statement Form**. This form needs to be attached to each Veterinary and Phytosanitary shipments which do not require special Veterinary and Phytosanitary control formalities.
 - **IMPORTANT:** From 1 January 2021, shipments from GB to the EU are subject to the same rules and restrictions as any other 3rd party/origin country shipping to the EU. This also applies to Veterinary and Phytosanitary goods restrictions, therefore please ensure EU import regulations and DHL Express country-specific requirements are followed.



3 ADDITIONAL INFORMATION

POWER OF ATTORNEY

If required, please ensure that a valid Power of Attorney is on DHL's file (as per local requirements). This will avoid delays during the clearance process.

DOCUMENT OR NON-DOCUMENT CLASS

Before shipping, please ensure to check if your shipments are classed as a 'document' or 'non-document', since this will lead to different procedures. Incorrectly classified shipments could result in delays, or items being returned undelivered.

ELECTRONIC COMMERCIAL INVOICE & PAPERLESS TRADE (PLT)

Providing your Commercial invoice document and data electronically to DHL, together with the shipment data, enables the customs clearance process to start immediately from the moment the data is available, resulting in a fast customs clearance process. This is available within your shipping tool. Please speak with your account manager for more information.

DISCLAIMER

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