



Shipment to the UK after Brexit

GLS Germany customer information

Information overview

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What the Brexit agreement means for goods traffic between EU and UK

The UK has the status of a third country since 1.1.2021

- Since 1.1.2021, the United Kingdom (UK) has the status of a **third country** from the perspective of the European Union.
- The movement of goods and thus the dispatch of parcels between the EU and the UK is now subject to **customs supervision**.
- **Customs formalities** are therefore required, but no customs duties will be levied on goods of EU origin.
- Only shipments for which shippers provide **full parcel and customs data** will be processed.
- The Republic of Ireland remains a member of the EU, Northern Ireland remains in the customs union. → **No customs formalities** required for both parts of Ireland.

Why GLS is the right partner for your business with the UK

Your **export to the UK** is always in safe hands with GLS – as a subsidiary of the British Royal Mail we are specialists in UK business!

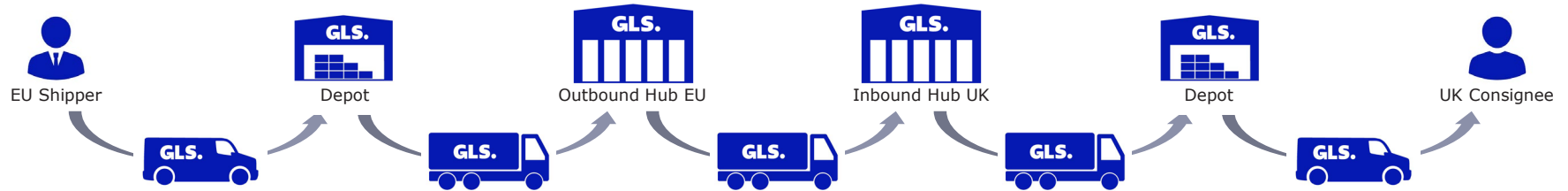
- GLS has **for many years** been customers' reliable partner for parcel deliveries across Europe and the world.
- GLS customers rely on existing, **proven processes** for smooth imports and exports, including of deliveries requiring customs clearance.
- **Specialists** in export and customs issues take care of the particular needs of customers trading internationally.
- GLS will continue to give its customers **extensive support** for shipments to the UK.



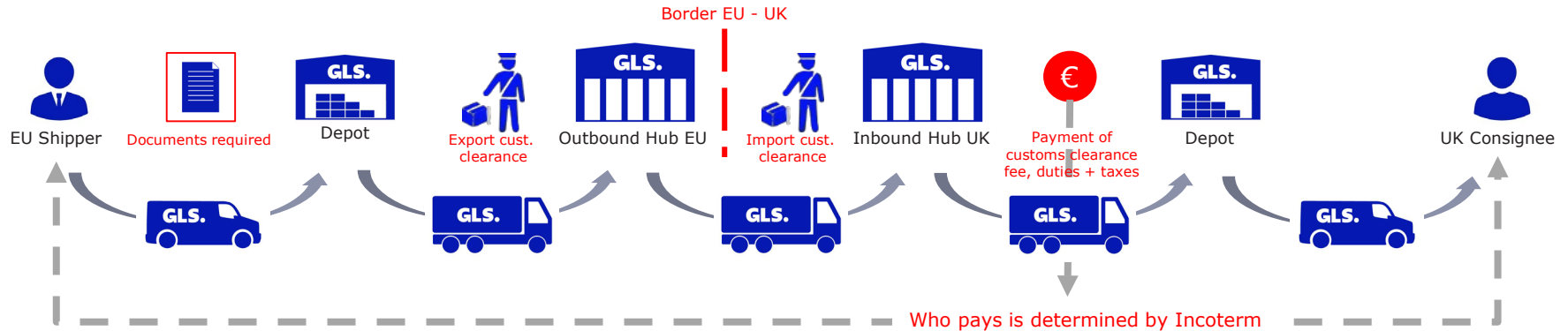
How exports from the EU to the UK work before and after the Brexit

Process changes at a glance

Process so far

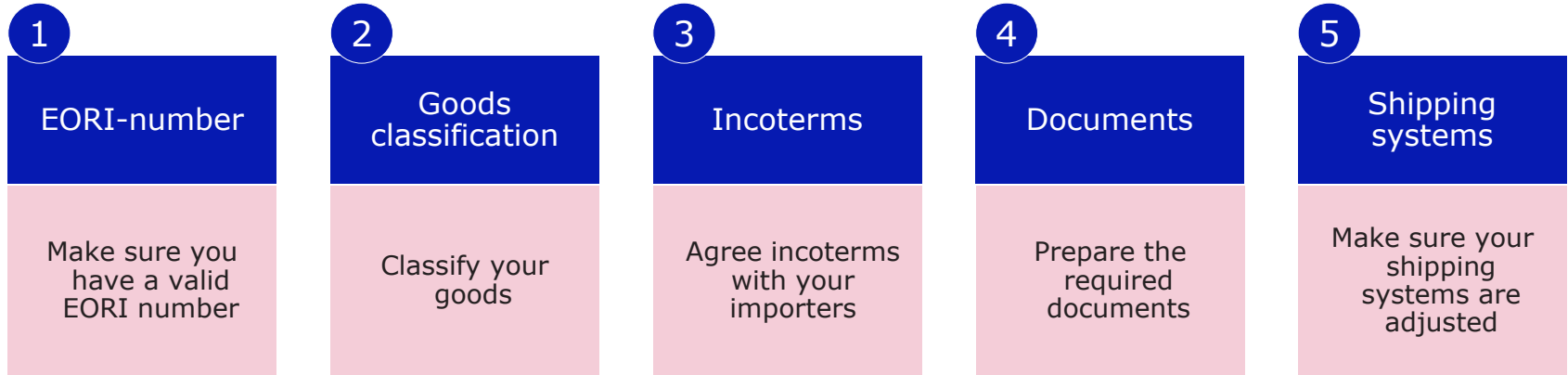


New process



Useful tips for exporters

Well prepared for trade with the UK in a few steps





1 | EORI number

EORI-Nummer =
Economic Operators'
Registration and
Identification

For B2B shipments
to **countries outside
the EU**,
a so-called EORI number
is required for your
business.

This identification number
is required for
customs processing.

Shipping to the UK
requires EORI numbers
of the commercial
exporter in the EU
and of the commercial
importer in the UK.

You can apply for
an EORI number
at the
**German customs
authorities.**



2 | Goods classification: Customs tariff numbers

Detailed information regarding the HS code numbers can be found at

<https://www.tariffnumber.com/>

- Goods shipments to non-EU countries must be classified.
 - For this, customs use goods or customs tariff numbers, so-called HS code numbers, and the associated preference information.
 - This defines which goods are included in your shipment and how high the import duties and other import taxes are.
- In addition to the goods description, the corresponding goods / customs tariff number must also be provided for parcels to the UK.

3 | Incoterms: International Commercial Terms (Frankaturen)

Incoterms specify who pays for which shipping costs

- For shipping to a non-EU country, a customs clearance fee, customs duties and taxes are incurred alongside the shipping costs:
 - **Customs clearance fee:** Covering additional work incurring because of the customs clearance process
 - **Customs duties:** Depending on the type of goods to be shipped and on the tariff rates set by the British government (if no origin-related customs exemption exists)
 - **Taxes:** Including at least the Import VAT which is currently 20% in the UK
- **Incoterms define** which of those costs are borne by the shipper and which by the importer.

Select the appropriate Incoterm

GLS offers various incoterms. Please agree with the UK importer which incoterm is to be selected.

3 | Incoterms: When exporting with GLS to the UK, shippers can choose between various Incoterms.

But if the shipment value is below GBP135, the "VAT Registration Scheme" is mandatory.

| | Shipment value <= GBP135 net | Shipment value > GBP135 net | | | | |
|------------------------------|-----------------------------------|-----------------------------|----------|----------------------|-------------------|--------------|
| Incoterm | 18 DDP VAT Registration Scheme | 10 DDP | 20 DAP | 30 DDP VAT unpaid | 40 DDU cleared | 60 Pick&Ship |
| Clearance borne by | Shipper | Shipper | Importer | Shipper | Shipper | Requester |
| Duties borne by | No duties incur | Shipper | Importer | Shipper | Importer | Requester |
| Taxes borne by | Owner of UK VAT number | Shipper | Importer | Importer | Importer | Requester |

- For **VAT Registration Scheme** a UK VAT number is needed and must be indicated on the invoice and in customs data
- The shipper can register in the UK and receives such VAT number, or
 - may use the VAT number of the importer (Statement on invoice required: „Use Importer account for VAT to HMRC“)

3 | Incoterms: Bulk customs clearance for multiple parcels

Bulk customs clearance is possible for shipments to the UK consisting of several parcels for different recipients.

- Requirements for bulk customs clearance:
 - UK branch of the shipping company, or
 - Fiscal representation of a company located in the EU, licensed in the UK with a UK tax number, or
 - General UK importer
- In these cases, customs clearance for different delivery addresses can be conducted on the basis of a single invoice via one importer.
- There is only one customs clearance fee (depending on the quantity of customs tariff numbers), which can be broken down across all parcels.
- Shipments intended for bulk customs clearance must not contain parcels to be shipped to Northern Ireland!



4 | Documents: Commercial or pro forma invoice

Documents required for customs

- For shipments to the UK a commercial or pro forma invoice **in English** language is required:
 - **Commercial invoice** is required for goods with commercial value
 - **Pro forma invoice** is for goods without commercial value, e.g. sample or gift shipments
- You have several options to send the invoice:
 - You **attach** the invoice in a shipping envelope on the outside of the parcel
 - You **give** the invoice to the driver – in this case, please note the customs shipment parcel number on the invoice.
 - If you **upload** the invoice in the GLS customs portal, GLS only requires those invoices that include a proof of preference (declaration of origin) with signature or a EUR1.

4 | Documents: Rules to be followed when preparing invoices

Each invoice must contain the following information:

| | |
|---|--|
| ✓ Name and address of the shipper with phone number and e-mail address | ✓ Total value of goods (with currency specification) |
| ✓ EORI numbers of the shipper, the commercial exporter in the EU and the commercial importer in the UK | ✓ Description and quantity of goods with corresponding customs tariff numbers + respective values as well as net and gross weights, including whether the goods are preferential goods (for more info please see the website of the German customs authorities [in German]) |
| ✓ Name and address of the recipient with phone number, e-mail address and contact person | ✓ Weight (gross/net) |
| ✓ Complete importer data if this is not the same as the recipient: name, address, phone number, e-mail address | ✓ Declaration of origin |
| ✓ UK VAT number when using Incoterm 18 (VAT Registration Scheme) | ✓ GLS parcel number(s) |
| ✓ Invoice date, number and location | ✓ Company stamp, signature and name in plain text |
| ✓ Incoterm | |

4 | Documents: The invoice must contain this goods information

- For each line of the invoice, the following must be indicated:
 - All goods tariff numbers (summed)
 - The gross and net weight
 - The exact description of the goods
 - The origin
 - The value declaration incl. currency
 - Indication whether the goods are preferential or not
- If the same goods tariff numbers with the same origin/ the same country of origin + preferences are listed several times on an invoice, a grand total for
 - the gross and net weight with the preference information,
 - the value declaration and
 - the quantity of the goodsmust be recorded for these goods tariff numbers.





4 | Documents: Export declaration

Export declarations are required for shipping to the UK for a goods value of €1,000 or more

- Shippers in the EU need an export declaration for parcel transportation to the UK (in Germany only when the goods value of €1,000 is reached).
- GLS only accepts the “two-stage procedure” for the export declaration.
→ For details see the website of the [German customs authorities](#).
- Customs authorities require export declarations to be submitted electronically.
- GLS customers can choose the [eDeclarationService](#): GLS completes the electronic export declaration for you. Just provide your GLS depot with the customs invoice by e-mail or fax.

5 | Shipping systems: Adjustments needed for shipping to the UK

Make sure your shipping systems are prepared

- **GLS shipping systems**
 - **All GLS shipping systems** are able to process the United Kingdom (UK) as a customs destination with commercial customs clearance.
 - If adjustments should be required on the part of the dispatcher, your GLS contact person will get in touch with you.
- **Dispatchers using own ERP system**
 - Dispatchers who use **their own ERP systems** to control the GLS shipping system must add UK as a customs destination.
 - Dispatchers who wish to use the Incoterm 18 tariff option must also add this new Incoterm to their systems.
- **You cannot customise your ERP system?**
 - Via our **GLS web portal** you can easily create export packages to the UK. All you need is a computer with internet connection.
 - You will receive your access data from your GLS contact person.



Customs data collection made easy!

Smooth data collection eases the customs process

- Required customs data must be entered via the **GLS customs portal** or can be uploaded to the GLS customs portal by means of files (possible formats: CSV, XML, XLSX).
- Moreover, we offer an **interface**, enabling you to transfer customs data from your ERP system directly to the customs portal.
- The customs portal can also be used for the transfer of customs data for other customs destinations, e.g. Switzerland. You get **registration information and a user manual** in due course.
- The customs-related data must preferably be available to GLS in electronic form (via the customs portal or the interface) **during pickup**, but at the latest when the parcel is processed in the dispatch depot. If the data is delayed in reaching us, lead time delays in the export process may occur.

Mehr Wissenswertes für Exporteure beim Versand mit GLS



Your conditions and shipping rates

- GLS charges a fee for the customs clearance service, which covers the additional work involved in the **customs clearance process**.
- Depending on the **Incoterm** selected by the dispatcher, the charges will fall on the consignor or the recipient. Your GLS contact will give you further information.



Lead times to the UK

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



Additional information

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



Please note

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

You find information about the Brexit here

Helpful links at a glance

German customs authorities

Export procedures (in German)

Website of the British government

GLS export guideline

EORI numbers

Customs tariff numbers

GLS website

The **eDeclarationService** of GLS

Thank you!
How can we give you further support?

GLS.