

SUPPORTING OUR CUSTOMERS THROUGH BREXIT



CONTENTS

01

Current Situation & Latest Updates

1 Timeline

Slide 4

2 EU-UK Trade and Cooperation Agreement

Slides 5-7

3 Northern Ireland

Slides 8-9

4 Product Restrictions by EU Country

Slides 10-13

5 Changes to VAT

Slides 14-16

6 Brexit Fee

Slide 17

7 DHL Globalmail

Slide 18

8 Returned Shipments

Slide 19

02

Checklist for Shipping with the EU

9 Checklist for Customs

Slide 21-34

10 Additional Support

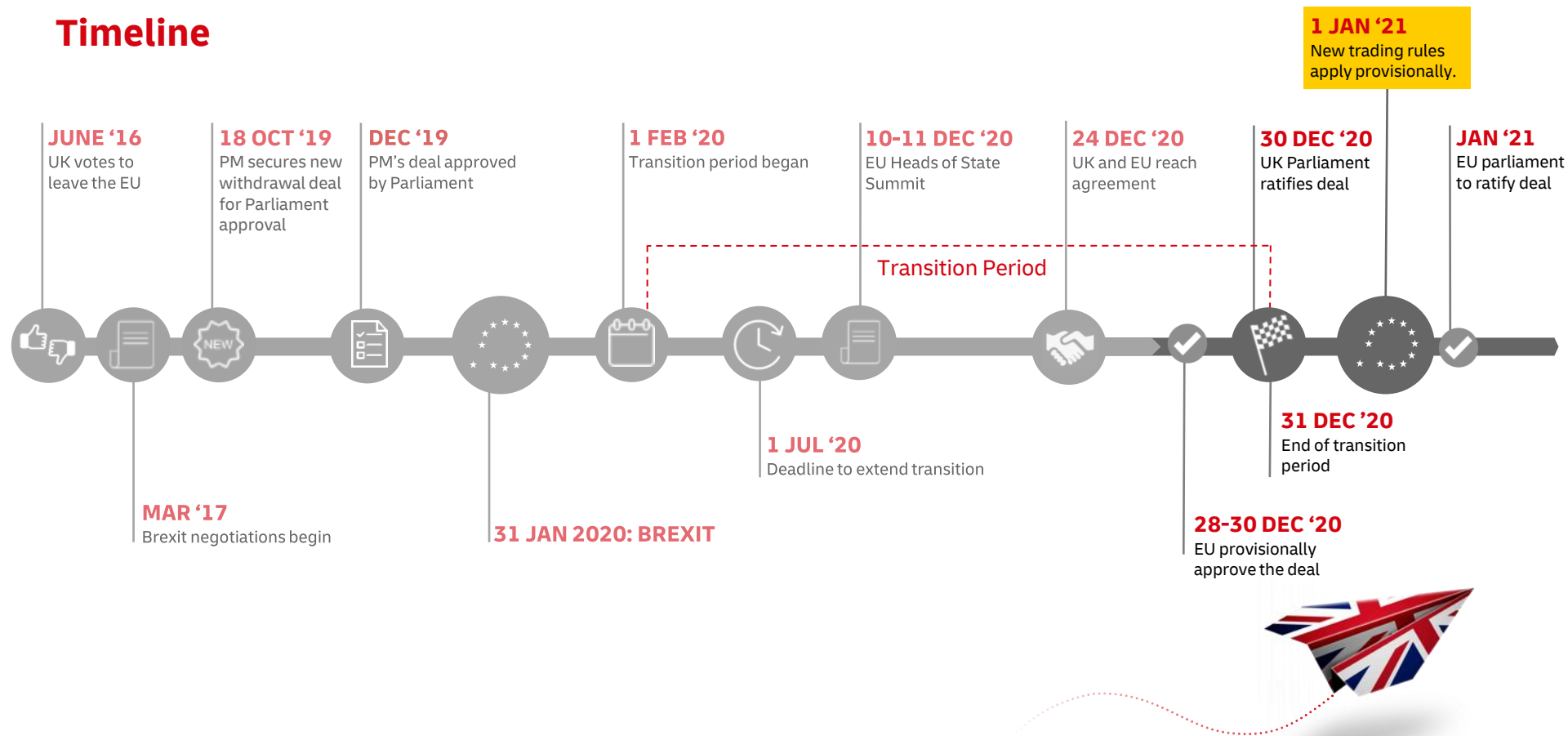
Slide 35



CURRENT SITUATION & LATEST UPDATES



Timeline



EU-UK Trade and Cooperation Agreement

The UK and EU trade deal that was announced on Christmas Eve provides more clarity for UK and EU trade from the end of the transition period. As our own teams work through the detail of the deal, the below are the essential requirements for shipping from 1 January 2021.

- **Customs Declarations are required** between Great Britain and the European Union, therefore Commercial or Pro-Forma Invoices are needed
- The **trade and cooperation agreement** means that in most cases Customs duties will not be applied as a zero tariff has been confirmed for goods sent between the UK and EU, however this **is conditional on Rules of Origin Requirements** being confirmed when shipping. Note that VAT will still be levied
- **Changes to UK VAT requirements** will still be implemented
- Details for trade with **Northern Ireland** have been confirmed on 31 December 2021



Zero Tariff under the EU-UK Trade and Cooperation Agreement (TCA)

Only products that **originate from the EU or UK** qualify for preferential treatment (zero tariff) under the EU-UK TCA, meaning that **no customs duties** are levied (but VAT still has to be paid or accounted for).

Please check if your products comply with the agreed Rules of Origin in Chapter 2 of the Agreement, along with product specific Rules of Origin in the Annex. The Agreement can be found [here](#).

To qualify for preferential treatment (zero tariff) at the time of import, the customs declaration in the EU or the UK must include a **proof of origin** statement/document.

Please note that it is your responsibility to determine the Country of Origin of goods accurately and provide the relevant paperwork to DHL. Without the relevant paperwork, DHL will not be able to claim the duty relief. DHL reserves the right to charge or refuse future requests for post-clearance modification.



Proof of Origin under the EU-UK Trade and Cooperation Agreement (TCA)

A **proof of origin statement must be included on the Commercial or Pro-Forma Invoice** stating that the goods originate from the UK or the EU (where the requirements as per the Agreement for Rules of Origin are met).

- **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.

It is legally required to use the following **text for the origin statement on the Commercial or Pro-forma invoice**:

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*

Northern Ireland

In December 2020 the UK-EU Withdrawal Committee Joint Committee reached an agreement on the implementation of the Northern Ireland Protocol. This agreement and the subsequent guidance published by the UK Government 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 3 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.
- **For goods valued at £135** or more received by NI businesses, a declaration must be submitted by the receiver within 3 months of receiving the goods. Further detail on how to submit this declaration is expected, however 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 may require a declaration to be made.
- **Northern Ireland to Great Britain:** the majority of goods will not attract new customs processes. There is further detail on [qualifying Northern Ireland goods here](#).
- **Between Northern Ireland and the EU:** no customs declarations are required for these movements, they will be treated as intra-EU.

The full guidance can be found [here](#).



*current working assumption

Northern Ireland EORI Numbers

The Government states that: An EORI number starting with XI will be required to move goods to or from Northern Ireland from a non-EU country, to make a declaration and get a customs decision in Northern Ireland, from 1 January 2021.

You must already have a GB EORI number to get an XI EORI number.

If you already have a GB EORI number and HMRC think you need an XI EORI number, you'll be automatically issued one in mid-December 2020. For Northern Ireland based customers, the 'GB' prefix of your EORI number will be changed to 'XI' and we will automatically update our systems with this.

For GB based customers using Express services, an XI EORI number will not be required to move goods to and from NI, as long as you do not need to be the importer on record in NI.

To get advice on moving goods between Great Britain and Northern Ireland sign up for the [Trader Support Service](#).



Product restrictions applied by EU countries

Individual country-specific goods restrictions will come into effect for products sent from Great Britain to the EU from 1 January 2021. The UK will also apply its own set of rules for goods arriving in the UK.

Please check if restrictions apply to the category of goods you're sending using our country profile guidance [here](#).

If your products are within a restricted category, please contact your Account Manager to confirm the details of the regulation in place.

Please note that EU country-specific restrictions will not be applied to goods moving between Northern Ireland and the EU, based on current customs law, however should this customs position change, DHL may need to revisit this position.



Veterinary & Phytosanitary Regulations

As a general guide, Veterinary and Phytosanitary regulations will apply to animals, products of animal origin, plants and plant based products. Therefore, if sending these products to the EU, in order to ensure compliance with the Regulatory Authorities requirements, please follow the guidance below:

- **For your 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, please ensure that you have the proper paperwork and authorisations. This paperwork must be provided to DHL Express together with your shipments, so it can be handed over to Regulatory Authorities at their request in the European Union (EU)
- **For your Veterinary and Phytosanitary shipments that do NOT require special Veterinary and Phytosanitary control formalities** (i.e. no authorisation, no import/export license requirements), please provide DHL Express with a confirmation via our [Veterinary and Phytosanitary Control - Customer Statement Form](#). This form needs to be attached to each Veterinary and Phytosanitary shipment which does not require special Veterinary and Phytosanitary control formalities

Please see [Gov.uk](https://www.gov.uk) for details on when additional licences and inspections will be required.

Please note that EU country-specific restrictions will not be applied to goods moving between Northern Ireland and the EU, based on current customs law, however should this customs position change, DHL may need to revisit this position.

Goods subject to veterinary and phytosanitary inspections

The following tables provide examples of the commodities that are subject to inspection:

Category	Government Regulation	Example Products (Goods Description)
Plants, plant products and other objects	Annex VI Reg 2019_2072	Plants (i.e. Cedrus, Quercus, Acer), Soil from solid organic substances.
	Annex VII Reg 2019_2072	Growing medium, plants for planting, plants with roots, Trees and shrubs intended for planting, Root and tubercle vegetables, Bulbs, corms, rhizomes and tubers, intended for planting, Cut flowers (i.e. of orchidaceae), Fruits, seeds, Wood of conifers; wood chips, particles, sawdust, shavings, wood waste and scrap.
	Annex I_Reg 2018-2019	Plants for planting, other than seeds, Plants of Ullucus tuberosus, Fruits of Momordica L.
	Annex XI Reg 2019_2072	Wheat, meslin, rye, Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots, Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh, for planting, Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh, planted in a growing substrate, Lettuce, chicory, celery, other vegetables planted in a growing substrate or fresh and chilled, Ginger, saffron, turmeric (curcuma), and other spices, for planting or planted in a growing substrate, fresh or chilled, Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots fresh or chilled; Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar tubers with high starch or inulin content fresh or chilled, Tomatoes, eggplants, potatoes, and other vegetables fresh or chilled, Conifers, acer, prunus, birch, Citrus fruit, avocado, guava, mango, grapes, melons, papaws, apples, peas, quinces, apricots, cherries, peaches, plums and sloes, berries, kiwifruit, persimmons, pomegranate, fresh or chilled, Orchids, cut flowers and flower buds, Seeds of wheat, meslin, rye, barley, maize, rice, millet etc.
Food and feed of non-animal origin	Annex I_Reg 2019-1793	Food and feed (intended use) fresh, chilled or frozen, Groundnuts (peanuts), peanut butter, groundnut flours and meals, black pepper, goji berries, sweet peppers, tea, aubergines, sesamum seeds, hazelnuts, palm oil, curry leaves, okra, beans, jackfruit, oranges, pomegranates, pistachios, apricots, coriander leaves, mint, parsley.
	Annex II_Reg 2019-1793	Groundnuts (peanuts, hazelnuts, Brazil nuts, pistachios) in shell, shelled and in flours and meals, peanut butter, nutmeg, Pepper, ginger, saffron, tumeric, thyme, bay leaves, curry and other spices, Guar gum, sesamum seeds, Watermelon, Dried figs, Vine leaves, Dragon fruit, fresh or chilled.
Food and Feed (Food Stuff)	Annex IIa_Reg 2019-1793	Foodstuffs containing or consisting of betel leaves, Foodstuffs consisting of dried beans.
	Annex I Reg 2019/2122	Food preparation containing milk and meat, Meat, Dairy products.

Goods subject to veterinary and phytosanitary inspections

Example commodities that are subject to inspections (continued):

Category	Government Regulation	Example Products (Goods Description)
Animals, products of animal origin, germinal products, animal by-products, hay and straw	Annex I_Reg 2019-2007	Live horses, asses, mules and hinnies, Live bovine animals, live swine, Live sheep and goats, Live poultry, Other live animals, Hair, guts, skin, feathers, bones, untreated wool, ivory and other parts of animals, Meat (fresh, chilled, frozen, dried, salted or in brine, smoked, cooked sausages), Animal fat and oil (pig, poultry, bovine animals, sheep, goats), Live fish, Fish (fresh, chilled, frozen, dried, salted or in brine, smoked, cooked), Crustaceans, molluscs and aquatic invertebrates whether in shell or not, Milk, cream, buttermilk, yogurt, kephir, whey, butter and other fats and oils derived from milk, dairy spreads, cheese and curd, dairy products, casein, Birds' eggs (whether in shell or not, fresh, preserved or cooked), egg yolks (fresh, dried, cooked), albumins, Natural honey, bee pollen, bee waxes, Mushroom spawn, Cereal straw, hay, Lactose, Food preparations from products of animal origin (i.e. sauces, soups and broths, ice cream, protein concentrates, beverages, food supplements), Preparations of a kind used in animal feeding (if containing products of animal origin), Extracts of glands or other organs or of their secretions, other than of human origin; animal blood; culture of micro organisms for animals, Manure, fertilisers from animal products, Gelatine, collagen, Unworked cultured pearls, Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest - animal derived products only.
Foodstuff intended for human consumption that contains both processed products of animal origin and products of plant origin	Annex I_COM Dec 2007/275	Animal fat, caviar, beeswax, fish egg, Fructose lactose, glucose, Ice cream, margarine, mustard, stuffed pasta with fish, sugar syrup, Lanoline, Non-alcoholic beverages with milk, cream, buttermilk, curdled milk, cream, yoghurt, kephir, whey.

Changes to UK VAT <£135

From 1 January 2021, UK VAT on goods valued up to £135 will be collected at the point of sale, and not the point of import.

This means that overseas businesses selling goods to be imported into the UK, valued between £0-135, will be required to charge and collect any VAT due at the time of sale. They must be registered for UK VAT and pay VAT using a UK VAT return.

VAT registered UK importers can still choose to account for the VAT by providing their VAT registration to the supplier. For details see the 'Business to business sales' section [here](#).

Alongside this, **Low Value Consignment Relief (LVCR) will be abolished**, meaning VAT will be due at the time of sale on all imported goods valued £0 - £135.*

More information is available [here](#).

* excludes excise goods and gifts



Changes to UK VAT >£135

From 1 January 2021 Postponed VAT Accounting (PVA) will be introduced for imports valued at more than £135.

PVA will allow registered UK businesses to **declare and recover import VAT on the same VAT Return, rather than having to pay it upfront and recover it later**. HMRC will provide digital statements detailing PVA transactions. This benefits your business in a number of ways, including:

- Improved cash flow
- Fewer invoices to process from DHL, as you'll no longer receive invoices detailing VAT remittance
- Options on how you instruct DHL to clear your shipments. For example, if VAT is no longer paid upfront, do you require DHL to contact you for customs clearance? This may mean you can reduce the additional charges from DHL associated with contacting you for customs instructions

There is no additional charge to use PVA with DHL Express, but if you wish to do so, you must provide confirmation to us – along with your VAT and EORI numbers – by email to emahubcmfupdate@dhl.com

More information on PVA is available on the UK Government site [here](#).

PVA will be available for goods imported into Great Britain from anywhere outside the UK. For Northern Ireland it is available for goods imported from outside the UK and EU.



Changes to EU VAT

The EU will be moving to a similar VAT collection model to that being introduced in the UK, however 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 time 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 from the UK to the EU.

More information is available [here](#).



Brexit Fee

From 1 January 2021, a fee will be levied on all dutiable shipments between Great Britain and European Union countries, both inbound and outbound. With the information that is currently available, the intention is that this fee will be set at **£0.25 per kg with a minimum charged amount of £4.50 per shipment**. This fee may be adjusted, should circumstances change significantly.

This fee will be introduced once the UK leaves the single market and Customs Union, as the following apply:

- Customs requirements for all shipments between GB & EU. This results in an increase in the number of declarations, licenses, data submissions, overall processing, plus new IT systems
- 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
- Increased Bond storage facilities and associated security

The fee is applied per kg as heavier shipments in general have more complex customs requirements.

Please note that no Brexit fee will be applied to goods moving between Northern Ireland and the EU, based on current customs law, however should this customs position change, DHL may need to revisit this position.



DHL Globalmail

From 1 January 2021, DHL Globalmail items containing goods will be customs cleared when imported to the destination country. This is a single item postal clearance. Taxes and duties (if applicable) usually have to be paid by the recipient, along with any customs-related fees. The situation is the same as it is for DHL Globalmail items you currently send to non-EU countries.

Items containing goods to EU countries need to be prepared in the same way as an item containing goods sent to a non-EU country. In particular, every item containing goods needs to carry a CN22 postal customs declaration, prepared on an approved DP Shipping Solution. When selecting the Globalmail service, ensure you are selecting the ‘(goods)’ option.

Undeliverable items

An item that cannot be delivered in the destination country is returned to the PO box in Germany, before being returned to you. A customer specific PO Box is required for items containing goods and is printed on the labels created using a DP Shipping Solution.

DHL Globalmail label (for items containing goods)

The image shows a DHL Globalmail label for items containing goods. It is divided into several sections. The top left section is the 'Customs Declaration' (CN22), which includes a table for 'Quantity and detailed description of contents', 'Weight (in kg)', and 'Value (in GBP)'. The top right section is the 'PRIORITAIRE' section, which includes the 'Deutsche Post' logo and a 'PO Box area' highlighted with a red box. The middle section contains the 'Recipient Name' and 'Address Line 1' through 'Address Line 4'. The bottom section contains a barcode and the 'UQ 013 983 435 DE' code. A red arrow points to the 'PO Box area' in the top right, and another red arrow points to the 'Customs declaration (CN22)' section on the left.

Customs Declaration (CN22)

Quantity and detailed description of contents	Weight (in kg)	Value (in GBP)
1x Cotton shirt	0.30	20.00
Total	Weight	Value
	0.30	20.00

PRIORITAIRE
Deutsche Post
10210 WASHINGTON
DC
UNITED STATES

PO Box area

Recipient Name
Address Line 1
Address Line 2
Address Line 3
Address Line 4

Barcode
UQ 013 983 435 DE

- If the area highlighted PO Box area reads '**Postfach 2003**' then a customer specific PO Box is not set-up. Please contact your DHL Express Account Manager to have one set-up.

Returned Shipments

If a declarable shipment is being returned from the EU to the UK, Customs paperwork must also accompany this return, in the same way as it would when a shipment is returned from a non-EU country.

A Customs Invoice will be required for the return, along with reference to the original outbound shipment in order to avoid unnecessary delays or Customs charges. Any shipments sent before the 1 January 2021, but returned subsequently, will still require Customs paperwork.

If the correct paperwork is not available for the return shipment, you can update the Customs information remotely via our **E-Invoice Submission** tool. Providing the correct customs information via this tool will enable the return shipment to travel on our network. Please see the user guide [here](#).



CHECKLIST FOR SHIPPING WITH THE EU



Customs in the EU

Have you confirmed your EORI number with us?

☐

Yes

☐

No



An EORI number is an Economic Operator Registration and Identification number, required in order to release goods from Customs. You currently only need an EORI number when trading with countries outside the EU. From 1 January 2021, you will also need one when trading with the EU.

GB based businesses will require a GB EORI number.

NI based businesses will now require an XI EORI number.

VAT-registered businesses were automatically issued with a GB EORI number in September 2019. Businesses without an EORI can apply for free at www.gov.uk/eori.

The government will issue XI EORI numbers, where needed, in mid-December. You must already have a GB EORI number to receive an XI EORI number.

As a priority, please inform our teams of your EORI number.

Please also include it on Commercial Invoices to promote smooth customs processing and clearance.

Customs in the EU

Have you completed a commercial or pro-forma invoice?

☐

Yes

☐

No



This is essential paperwork in order for your goods to clear Customs in the destination country. An annotated copy of this is available [here](#).

Detailed goods descriptions and HS codes for the products you're sending must be included.

It's possible to produce a standard commercial or pro-forma invoice within our shipping tools, (e.g. MyDHL+).

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

- Commercial or pro-forma Invoice
- Any relevant licences or certificates
- The DHL waybill
- A packing list (often required by destination Customs)

These documents can be submitted electronically using Paperless Trade (PLT) – or attached to your shipment where PLT is not accepted in the destination country.

Customs in the EU

Have you included a **Proof of Origin statement**?

☐ Yes ☐ No



The **EU-UK Trade and cooperation agreement** means that in most cases Customs duties will not be applied as a zero tariff has been confirmed for goods sent between the UK and EU, however this **is conditional on Rules of Origin Requirements** being confirmed when shipping. Note that VAT will still be levied.

Please check if your products comply with the agreed Rules of Origin in Chapter 2 of the Agreement, along with product specific Rules of Origin in the Annex. The Agreement can be found [here](#).

The following **text should be used for the origin statement on the Commercial or Pro-forma invoice**:

The exporter of the products covered by this document (GB EORI number) declares that, except where otherwise clearly indicated, these products are of preferential origin.

(Place and date) (Name of the exporter)*

For more detail see slides 5-7

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

Customs in the EU

Are you using Paperless Trade (PLT)?

☐ Yes ☐ Sometimes ☐ No



PLT is a service incorporated within our Electronic Shipping Tools to support digital submission of customs documents. This provides a stable platform to work from, a reduction in potential delays (as our data-entry team have earlier visibility), and no requirement for physical paperwork to accompany shipments.

This service is already available for shipments outside the EU, and we will be activating PLT for EU shipments from 2021.

**If certificates or licences are required, PLT cannot be used and hard copies must be provided.*

***Most, but not all, countries accept PLT. Please ask your Account Manager for further info.*

Customs in the EU

Do you provide detailed customs information via your integrated shipping tool?

☐

Yes

☐

No



If you're using one of our integrated shipping tools, in addition to providing Customs paperwork digitally, entering a **detailed goods description**, along with individual **invoice line item information** is also advised.

This information can currently be supplied seamlessly through direct integration with our bespoke shipping tools (e.g. **EDI** or **API**).

This will be essential when the EU's new Information Control System 2 (ICS2) is introduced in March 2021. This system provides critical data for EU customs authorities, which must be submitted in advance of shipments being loaded at the country of export.

Further information will follow for customers using our standard shipping tools in advance of March 2021.

Customs in the EU

Have you checked if your shipments are classed as a document or non-document?

☐

Yes

☐

No



When shipping internationally it is important to consider the content of your shipment, as documents and non- documents are treated differently. While we currently do not differentiate between the two when shipping to or from the EU, this will no longer be the case from 2021.

It isn't always obvious which category your shipment falls in to, so please [review our guide](#) or speak with your account manager.

Incorrectly marked shipments could result in delays, or items being returned undelivered.

Customs in the EU

Do you know the commodity code for your product?

☐

Yes

☐

No



The goods you are sending are identifiable via a precise, internationally-recognised commodity (Harmonised System) code. This ensures the correct duties and taxes are applied by Customs. It can also be used to identify the duties and taxes applicable in each country you're sending to, but remember: the exact rates that will apply in the EU for UK shipments are yet to be agreed.

To identify the commodity code for your product(s) visit the UK Government site [here](#).

Note: you must ensure the commodity code is included on your commercial / pro-forma invoice.

Customs in the EU

Have you checked on the restrictions in the EU countries you're sending to?

☐

Yes

☐

No



Certain goods may be subject to restrictions when shipping between the UK and the EU from 2021.

- Restrictions apply to medical and dental equipment, electronics and toys, for example. Veterinary and phytosanitary inspections will also be required at a Border Control Point (BCP) for some Foodstuffs and Animal-or Plant based products.
- Check if restrictions apply to category of goods you're sending using our country profile guidance [here](#).
- **If your products are within a restricted category, please contact your Account Manager** to confirm details of the regulation in place.
- Please ensure you follow the guidance related to sending animals, products of animal origin, plants and plant based products on pages 11-13 of this guide.

Customs in the EU

Are additional licences or certification needed for your product?

☐ Yes ☐ No



Licences are required in a number of cases:

- Goods considered to be military, dual-use, or subject to control due to trade conventions, such as Washington Convention or Kimberley Process
- CITES documentation, required for any movement of endangered species
- An ATA Carnet, for goods being temporarily exported/imported
- Certificates of Origin, required by certain destinations

If your goods do not need a licence, please confirm to our teams at [**emahubcmfupdate@dhl.com**](mailto:emahubcmfupdate@dhl.com) and [**ukexpcmf@dhl.com**](mailto:ukexpcmf@dhl.com)

Customs in the EU

Do you provide a declaration for controlled exports?

☐

Yes

☐

No



Goods that are deemed to be 'dual-use' or for military application are subject to export controls.

These rules are based upon the export of goods or technology that can be used for military purposes, but the same commodity codes can apply to a wide range of other goods. You may need an Open General Export License (OGEL) to export these items to the EU from 2021.

More information is available [here](#).

Check whether your goods are subject to these controls [here](#).

To conform with HMRC regulations, exporters should provide a blanket declaration to confirm their goods are not controlled.

In cases where goods are subject to controls, please ensure you provide email pre-alerts to ukexport@dhl.com on the day your goods are to be shipped.

The shipping of military goods under export controls is temporarily suspended on the DHL Express network.

Customs in the EU

Have you registered for
Postponed VAT Accounting, and
authorised DHL to follow this
process?

☐ Yes ☐ No



Postponed VAT Accounting (PVA) will be introduced from 1 January 2021 for imports valued at more than £135. This allows registered UK businesses to **declare and recover import VAT on the same VAT Return, rather than having to pay it upfront and recover it later**. HMRC will provide digital statements detailing PVA transactions.

In practical terms this means an improved cash flow for your business, as you will no longer be charged immediately for VAT by DHL.

There is no additional charge to use PVA with DHL Express, but if you wish to do so, you must provide confirmation to us – along with your VAT and EORI numbers – by email to emahubcmfupdate@dhl.com

More information on PVA is available on the UK Government site [here](#).

Customs in the EU

**Do you have a deferment account
for Import Duties & VAT?**

☐

Yes

☐

No



Opening a deferment account allows you to postpone the payment of import duties and VAT on goods imported by up to 46 days.

Apply [here](#).

Please authorise us to clear your shipments using your deferment account with form C1207N available [here](#), and advise us of your deferment account and if appropriate your CCG (Customs Comprehensive Guarantee) reference by emailing emahubcmfupdate@dhl.com.

Note: you will need to increase your deferment guarantee if you expect to pay higher duty amounts.

Customs in the EU

Do you offer your customers a Delivery Duties Paid (DDP) service?

☐ Yes ☐ No



By offering a DDP service, you can bill all duty and taxes back to your account instead of your customer being charged on receipt of their parcel.

Research shows retailers who send DDP are growing at double the rate of those that choose for duty to be paid by the customer on delivery, with the impact being 70 per cent of online shoppers choosing to prepay duties and taxes at checkout.

Customs in the EU

Do you offer a simplified returns process?

☐

Yes

☐

No



Your returns policy could be impacted by Brexit.

Orders shipped into the EU on or before 31 December 2020 will fall under current free trade agreements. However, if your customer then returns an item after this date, it will need additional paperwork to facilitate Customs.

A Customs Invoice will be required for the return, along with reference to the original outbound shipment in order to avoid unnecessary delays or Customs charges.

If the correct paperwork is not available for the return shipment, you can update the customs information remotely via our **E-Invoice Submission** tool. Providing the correct customs information via this tool will enable the return shipment to travel on our network.

Please see the user guide [here](#).

Government & British Chambers of Commerce Support

The latest Brexit information from DHL Express can be found at [DHLGuide.co.uk/Brexit](https://www.dhl.co.uk/brexit)

A lot of useful support material is available online, including the following:

- [UK Government Transition Guide](#)
- [EU-UK Trade & Cooperation Agreement](#)
- [UK Government Imports and Exports Helpline](#)
- [British Chambers of Commerce Brexit Hub](#)
- [The European Union and the United Kingdom – forging a new partnership](#)



EUROPEAN
COMMISSION



THIS IS OUR FIELD OF EXPERTISE.

**Our Certified International
Specialists are here to support you.**

By increasing the number of countries
you trade with, you will reduce risk and
increase the opportunities for growth.

We'll be with you every step of the way.

