



## Brexit FAQs

With the Brexit, the UK's membership in the EU ended on January 31, 2020. There is a transitional period until the end of 2020, during which the future customs status of the UK is negotiated with the EU.

In this document, you will find answers to key questions about Brexit and the customs regulations to be expected in the future for shipments to Great Britain. GLS has compiled this information to the best of its knowledge and in good faith. Please note, however, that this information is non-binding and that we accept no liability for it being correct, complete or up to date. All customers are responsible for ensuring that they comply with legal requirements.

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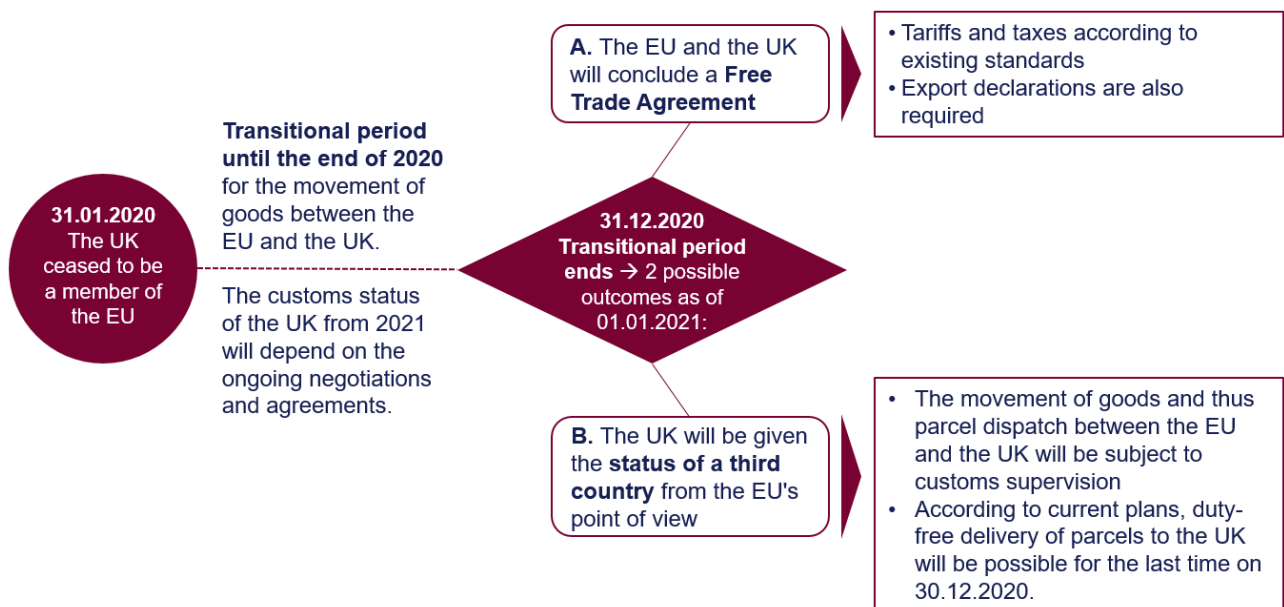
# Commercial senders in the EU

## 1. General information

### What does Brexit mean in terms of shipping parcels to the UK?

On January 31, 2020 the United Kingdom (UK) ceased to be a member of the European Union. For the movement of goods between the EU and the UK there is a transitional period until the end of 2020. The UK's customs status after this period depends on the ongoing negotiations and agreements with the EU. One outcome may be that the UK is given the status of a third country from an EU customs perspective.

This means that trade and thus parcel shipment between the EU and the UK will in this case be subject to customs supervision from January 01, 2021. At least until this point in time the existing processes remain unchanged.



### When will new shipping terms for the UK apply?

Customs monitoring of goods traffic between the EU and the UK will become effective from the day when the UK will be given third country status from an EU perspective. This will become effective after the transitional period on January 01, 2021 and depends on the agreements that are presently being negotiated between the UK and the EU. According to current plans, duty-free delivery of parcels to the UK will be possible for the last time on 30.12.2020.

### Is shipping to Ireland affected by the Brexit?

With Brexit, Great Britain left the European Union. The province Northern Ireland (the Northern part of the Irish island) remains a member of the customs union. The Republic of Ireland (the Southern part of the Irish island) is not affected by Brexit and remains a member of the EU. This means that shipping to both parts of Ireland will be done without customs treatment.

## 2. Prerequisites for shipment to the UK

### Will shippers in the EU have to fulfil any new pre-requisites for shipping to the UK?

For shipping to countries outside the EU, you require a so-called EORI number for your business (Economic Operators' Registration and Identification); this identification number is required for customs processing. You can apply for an EORI

number from the customs authorities in your country. When shipping to the UK, the EORI numbers of the commercial exporter in the EU and of the commercial importer in the UK are required.

### **What customs documents and information will be required when shipping to the UK?**

For shipments to the UK a commercial or pro forma invoice in English is required. A 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).

Depending on the Incoterm, the invoice must either be placed in a shipping envelope on the outside of the parcel or transmitted electronically with the customs data.

### **Which information must be contained in the invoice?**

- Complete importer data if this is not the same as the recipient: name, address, phone number, e-mail address
  - Name and address of the dispatcher with phone number and 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)
  - Name and address of the recipient with phone number, e-mail address and contact person
  - Delivery address if this differs from the invoice address
  - Invoice date, number and location
  - Designation and quantity of goods with associated customs tariff numbers and respective values
  - Value of goods (with currency specification)
  - Delivery condition/incoterm
  - GLS parcel number(s)
  - Weight (gross/net)
  - Declaration of origin
  - Company stamp, signature and name in plain text
- 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
  - Values must be added up for each customs tariff number. If the same customs tariff numbers with the same origin are listed more than once on an invoice, sum totals of the gross and net weight, the values and the quantity of goods must be indicated for each of these customs tariff numbers.

[Click here to download an invoice example.](#)

### **Where can I access information on customs tariff numbers?**

When shipping to the UK, the appropriate goods/customs tariff number must be provided alongside the goods description. Detailed information about goods/customs tariff numbers is available online: <https://www.tariffnumber.com/>

### **Is an export declaration required when shipping to the UK?**

For goods worth €1,000 or more (in some countries, regardless of the goods value), senders in the EU must provide an electronic customs declaration when shipping parcels to EFTA countries and third countries. This will also apply for the UK when it will obtain the status of a third country. GLS only accepts the “two-stage procedure” for the export declaration.

If senders select the **eDeclarationService**, GLS will complete the electronic customs declaration for them. The sender sends their commercial invoice to GLS by email at [customsdoc@glb-belgium.com](mailto:customsdoc@glb-belgium.com). The export declaration must be completed before the parcel is shipped. Parcels must remain with the sender until the electronic export declaration has been completed. If you want to benefit from the preferential clearance rates for automatic export procedure, please use AEB portal or API solution.

#### **What customs clearance services does GLS offer?**

GLS offers its customers the **eDeclarationService**. Prior to the shipping of the parcel, the GLS Central Customs department completes an electronic export declaration. All the sender has to do is send the complete customs invoice to their GLS depot by email or fax.

#### **What additional costs will be incurred when shipping to the UK?**

When shipping to the UK, additional costs (i.e. taxes, customs duties and a customs clearance fee) will be incurred in addition to shipping costs. Depending on the Incoterm selected, the costs will be borne by either the sender or the recipient.

- Import VAT in the UK currently stands at 20%.
- The customs duties payable depend on the type of goods being shipped and the tariffs set by the British government, assuming that no exemption based on country of origin applies.
- The customs clearance fee will be charged by GLS for its customs clearance service and covers the additional labour incurred as a result of the customs clearance process.

### **3. Incoterms and customs clearance for parcels to the UK**

#### **What Incoterms will be available for shipping to the UK?**

Incoterms set out which customs-related costs are borne by the sender and which are borne by the recipient. When shipping to the UK with GLS, senders can choose from the following options:

- **Incoterm 10 (DDP)**: Freight costs, customs clearance costs, import customs duties and taxes paid – the sender pays all costs incurred, the importer bears no costs.
- **Incoterm 20 (DAP)**: Freight costs paid, customs clearance costs, import customs duties and taxes unpaid – the sender pays for the export clearance costs and the freight, the importer bears all other costs.
- **Incoterm 30 (DDP, VAT unpaid)**: Freight costs, import customs clearance costs and customs duties paid, taxes unpaid – the sender pays for freight, customs clearance costs and customs duties, the importer pays for the taxes incurred.
- **Incoterm 40 (DAP, cleared)**: Freight costs and import customs clearance costs paid, customs duties and taxes unpaid – the sender pays for freight and customs clearance costs, the importer pays customs duties and taxes.
- **Incoterm 60 (Pick&ShipService, Pick&ReturnService)**: Freight costs, customs clearance costs, customs duties and taxes paid – the customer pays all costs incurred, the importer bears no costs.
- **Incoterm 18 (DDP, VAT Registration Scheme)**: Freight costs, import customs clearance costs and taxes paid – the shipper pays freight and customs clearance. Taxes are paid either by the importer or by the shipper after registration in the UK. There are no customs duties.
  - For parcels with a shipment value of max. GBP135. When the according shipment value applies, the use of this incoterm is mandatory for commercial shippers.
  - For this, the import VAT will be paid directly to the British tax authorities (HMRC). Therefore, a prior registration on the website of the UK government [www.gov.uk](http://www.gov.uk) may be required.
  - Shipments go through a customs clearance and inspection process; GLS will charge fees for this process. There are no customs duties.

**Is it possible to send gifts/samples to the UK without incurring duty?  
(Simplified Procedure as per Incoterm 50)**

The British government has decided that the limit for low-value clearance will cease to apply as of 2021. In principle, all goods, however low the value, must then be cleared through customs.

As an exception, the Incoterm 50 can still be used for gifts with a value  $\leq$  GBP 39.00. The pro forma invoice must then indicate that it is a gift and for what occasion.

**How do we find the appropriate Incoterm?**

Depending on whether you send to commercial or private recipients and on the value of the goods, the British government prescribes different rules for the choice of incoterms. The following table shows you an overview of all available incoterms.

To find the appropriate Incoterm, get in touch with the importers in the UK and determine who bears the import VAT and customs duties incurred: you as the consignor of the goods or the importer in the UK.

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

Incoterm	Shipment value <= GBP135 net		Shipment value > GBP135 net				
	B2C: Importer private	B2B: Importer commercial	All values				
	<b>18 DDP VAT Registration Scheme</b> Mandatory if shipment value <= GBP135		<b>10 DDP</b>	<b>20 DAP</b>	<b>30 DDP</b> VAT unpaid	<b>40 DDU</b> cleared	<b>60</b> Pick&Ship Pick&Return
Description	Freight costs, customs clearance costs + taxes paid 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
Export clearance paid by		Shipper	Shipper	Shipper	Shipper	Shipper	Shipper
Import clearance paid by		Shipper	Shipper	Importer	Shipper	Shipper	Requester
Duties paid by		No duties incur	Shipper	Importer	Shipper	Importer	Requester
Taxes paid by	Shipper	Importer	Shipper	Importer	Importer	Importer	Requester
Outbound clearance costs	Via AEB-portal or API (price per parcel)						
paid by shipper	€ 2,00		€ 2,00	€ 2,00	€ 2,00	€ 2,00	-
paid by importer	-		-	-	-	-	Not possible
Outbound clearance costs	Manual clearance (price per clearance)						
paid by shipper	€ 30,00 / formality (1st customs tariff code) + € 5,00 / add code		€ 30,00 / formality (1st customs tariff code) + € 5,00 / add code	€ 30,00 / formality (1st customs tariff code) + € 5,00 / add code	€ 30,00 / formality (1st customs tariff code) + € 5,00 / add code	€ 30,00 / formality (1st customs tariff code) + € 5,00 / add code	-
paid by importer	-		-	-	-	-	€ 30,00 / formality (1st customs tariff code) + € 5,00 / add code
Inbound clearance costs							
paid by shipper	-		€ 35,00	-	€ 35,00	€ 17,50	-
paid by importer	-		-	GBP 12,00 (<900GBP) GBP 25,00 (<900GBP)	€ 2,50	€ 2,50	€ 35,00
Please note	<p>Shipper must register in UK and receives a UK VAT number → This must be indicated in the invoice and customs data</p> <p>Shipper may use his own or the importer's UK VAT number (self-registration) → The respective VAT number must be indicated in the invoice and customs data → If the importer's number is used, the invoice must state: "Use importer account for VAT to HMRC"</p> <p>Shipments go through a customs clearance and inspection process. There are no customs duties.</p>		<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 based on 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 parcels.</li> <li>Bulk customs clearance is, e.g. 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> <li>Shipments intended for bulk customs clearance must not include parcels to be shipped to Northern Ireland.</li> <li>Customs formalities are charged per formality (per parcel, per shipment or per consolidated clearance).</li> <li>Surcharge for incomplete, missing or incorrect documentation: + 20,00€.</li> <li>Surcharge for automated process if invoice is not uploaded via portal/API but sent via email: + 10,00€ (if not sent digitally it becomes a manual clearance).</li> </ul> </li> </ul> <p>For bulk (consolidated) clearance, contact your Account Manager.</p>				

### Is bulk customs clearance possible for consignments to the UK?

Alongside the option of individual customs clearance, GLS also offers bulk clearance in order to make customs handling as efficient and cost-effective as possible:

- **Individual customs clearance:** Customs consignment comprises one or more parcels for a single recipient. Generally speaking, customs clearance will be carried out directly for the end recipient or an importer acting on behalf of the end recipient.
- **Bulk clearance:** Customs consignment comprises multiple parcels for different recipients. Customs clearance is carried out for different recipients (i.e. for multiple delivery addresses) on the basis of a single invoice via an importer. In this instance, only one clearance fee is charged, which can then be broken down to individual parcels. For example, the importer may be the branch office of a consignor company, the fiscal representative of a company located in the EU, registered in the UK with a British tax number or a sole importer.

### How will our dispatch IT system be modified?

As required, all GLS dispatch systems will be able to process the UK as customs destination with the commercial customs clearance. Should shippers need to make any adaptations, they will be contacted by GLS.

Shippers using their own ERP system to connect the GLS shipping systems need to define UK as a customs destination. Shippers who wish to use the Incoterm 18 must also integrate this new Incoterm in their systems.

### How will customs data be transferred?

The new GLS Customs Portal will be available short-term. The required customs data can then be entered via this portal or can be uploaded to it by means of files (possible formats: CSV, XML, XLSX). Moreover, we develop an interface, enabling you to transfer customs data from your ERP system directly to the customs portal.

Note: This customs-related data must preferably be available to GLS in electronic form 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.

### Do customs data also have to be transmitted for shipments to Northern Ireland?

In contrast to the other parts of the UK, Northern Ireland remains, as things stand today, 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 postcode, 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.

## 4. What else is important

### What dimensions and weights apply to parcels sent to the UK?

The maximum dimensions and weights of *EuroBusinessParcel* continue to apply:

Weight	Width	Height	Length	Combined length and girth
31.5 kg	80 cm	60 cm	200 cm	300 cm

### Are there any new rules for exporting to the Channel Islands?

The existing rules for exporting to the Channel Islands will cease to apply as of December 31, 2020. Due to the Brexit, the same rules will then apply for the Channel Islands as for the United Kingdom.



**What changes will take place in terms of imports?**

Basically, goods coming from the UK will be subject to import customs clearance. For recipients, this means that any resulting taxes, customs duties and the customs clearance fee may – depending on the Incoterms stipulated by the sender – have to be borne by the recipient.

In the event of incomplete or incorrect accompanying documents or incorrect declarations, delays may occur in parcel and customs clearance which are not caused by GLS.

**Will there be changes to the shipping rates?**

The customs clearance fee will be charged by GLS for its customs clearance service and covers the additional labour incurred as a result of the customs clearance process. Depending on the Incoterm selected, the surcharge will be borne either by the sender or the recipient. Your GLS contact can give more information.

**What delivery times apply to shipments to/from the UK? Will there be any changes?**

GLS parcels from Belgium will reach their destination in the UK within a standard delivery time of 2 to 3 working days (Mon. – Fri.). This standard delivery time also applies vice versa. We will do everything we can to maintain these delivery times even after the new customs regulations come into force. However, the customs clearance process may lead to delays that are beyond our control.

In the event of incomplete or incorrect enclosed documents or incorrect declarations, delays may occur in parcel and customs clearance which are not caused by GLS.

**Are there any restrictions on shipping goods to the UK?**

The transport exclusions (prohibited goods) stipulated in the General Terms and Conditions of GLS apply.

**Are there any other subjects that need to be taken into consideration?**

As of January 1, 2021, the UKCA (UK Conformity Assessed) marking is a new UK product marking that will be used for goods being placed on the market in Great Britain (England, Wales and Scotland). It covers most goods which previously required the CE marking.

There will be a transition period until January 1, 2022 for the use of the CE marking, but this will not apply to all products. Please note, however, that it can only be used if the British and EU product regulations are identical. If the EU makes any adjustments during 2021, these will no longer be incorporated into British law. These products will no longer be able to carry the CE marking on the British market!

Goods that have already been produced with the CE marking are not affected.

Please visit the UK government website for [more information](#).

**Where can people find more information about sending parcels to the UK?**

The GLS website contains general information regarding dispatch and export as well as regarding Brexit and shipping to the UK. They will be permanently updated.

You will also find more information about the Brexit on the website of the British government at <https://www.gov.uk/brexit>.

## 5. Incoterms and customs clearance for freight shipments to the UK?

The same rules are valid for pallets or freight shipment to the UK.

For freight export, following Incoterms are valid:

### Incoterms Freight

	DDP	DAP (DPU)	EXW
Freight payable	Shipper	Shipper	Importer
Export formalities	Shipper	Shipper	Importer
Import formalities	Shipper	Importer	Importer
Duties	Shipper	Importer	Importer
VAT	Importer	Importer	Importer

Customs formalities are different and will be charged as follow:

#### Customs formalities

The sender must send the necessary documents electronically.  
Customs clearance can cause delivery delays. GLS is in no case responsible for this.

#### United Kingdom - Brexit

##### Export

Customs export formalities (incl. 2 tariff codes)	+ 65,00 € /shipment
Per additional tariff code (from the third)	+ 5,00 € /tariff code

##### Import

Customs import formalities (incl. 2 tariff codes)	+ 75,00 € /shipment
Per additional tariff code (from the third)	+ 9,50 € /tariff code

##### Other surcharges

Advance payment fee	+ 2,50% /amount
With a minimum of	+ 25,00 € /shipment
and an additional administration fee of	+ 30,00 € /shipment
ATR / EUR 1 / Form A	+ 35,00 € /document
Terminal handling	+ 20,00 € /1000 kg
With a minimum of	+ 10,00 € /shipment
Storage costs (per day)	+ 15,00 € /1000 kg
Transit guarantee (groupage)	+ 4,50 € /shipment
In case of missing or incomplete documents, invoices...	
Administrative supplement	+ 40,00 € /shipment
Provisional clearance	+ 50,00 € /shipment

### LTLT / FTL

For FTL and LTL charters, there are a number of additional services and possible surcharges. Contact us for more information.

Transfer declaration from an external agent	on request
Transit guarantee (LTL)	on request
Transit guarantee (FTL)	on request
Additional customs declaration stop (maximum 50 km diversion)	on request
In case of a delay due to missing documents	
Trailer rental	on request
Port parking costs	on request

If, due to customs formalities, other costs arise as indicated here (e.g. for customs inspections), these will be charged in full.

For more information about your freight shipments to the UK, please contact our services via mail at EuroBusinessFreight@glb-belgium.com or by phone at 02/55 66 789.

## Private senders in the EU

### What does Brexit mean in terms of sending private parcels to the UK?

On January 31, 2020 the United Kingdom (UK) ceased to be a member of the European Union. For the movement of goods between the EU and the UK there is a transitional period until the end of 2020. The UK's customs status after this period depends on the ongoing negotiations and agreements with the EU. One outcome may be that the UK is given the status of a third country from an EU customs perspective.

This means that trade and thus parcel shipment between the EU and the UK will in this case be subject to customs supervision from January 01, 2021. Until this point in time, private shipment to the UK remains possible.

### Will it still be possible to send parcels to the UK via GLS ParcelShops and GLS-ONE?

Following Brexit, it was possible to send parcels to the UK via GLS ParcelShops and GLS-ONE until the end of the year 2020. That's because after the Brexit on January 31, 2020 there was a transitional period until the end of 2020 after which the UK will become a third country from an EU perspective. This means that as of January 1, 2021 trade between the EU and the UK will be subject to customs supervision and that senders will then need to provide customs-related information and documents with every consignment – and it is not possible for ParcelShop partners to review this information and documentation.

### Is shipping to Ireland affected by Brexit?

With Brexit, Great Britain left the European Union. The province Northern Ireland (the Northern part of the Irish island) remains a member of the customs union. The Republic of Ireland (the Southern part of the Irish island) is not affected by Brexit and remains a member of the EU. This means that shipping to both parts of Ireland will be done without customs treatment.

## Recipients in the EU

### **Will recipients in the EU incur fees whenever they receive a parcel from the UK?**

Depending on the Incoterms selected by the sender in the UK, the recipient may incur a customs clearance fee as well as taxes and customs duties. Taxes and duties are beyond the control of GLS. Parcel recipients should contact the sender for more information.

### **Will delivery of parcels from the UK take longer than before?**

Parcels sent from the UK to Belgium reach recipients within a standard delivery time of 2 to 3 working days (Mon. – Fri.). We will do everything we can to maintain these delivery times even after the new customs regulations come into force. However, the customs clearance process may lead to delays that are beyond our control.

In the event of incomplete or incorrect enclosed documents or incorrect declarations, delays may occur in parcel and customs clearance, which are not caused by GLS.