



Brexit FAQs

Due to its withdrawal from the European Union, the United Kingdom (UK) receives the status of a third country from the perspective of the EU on 1.1.2021. This means that the movement of goods and thus the shipment of parcels between the EU and the UK is subject to customs supervision from this date. In this document you will find questions and answers about Brexit and the customs regulations for shipping to the UK.

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 Austria

1. General information

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

With Brexit, the United Kingdom (UK) has left the European Union and, from the EU's point of view, receives the status of a third country as of 1.1.2021. This means that the movement of goods and thus the shipment of parcels between the EU and the UK is subject to customs supervision from this date and customs formalities therefore have to be fulfilled when shipping.

Is duty-free parcel shipping to the UK still possible?

Customs monitoring of goods traffic between the EU and the UK becomes effective on 1.1.2021 at midnight. Hence, duty-free parcel shipping to the UK will no longer be possible as of 31.12.2020.

Are customs duties levied when shipping to the UK?

The negotiated agreement provides that goods originating in the EU or in Great Britain will not be subject to customs duties (origin-based duty exemption). Goods of other origins may be subject to customs duties, depending on the type of goods being shipped and the rates set by the UK government.

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 for commercial shippers that shipping to both parts of Ireland can be done without customs treatment.

2. Prerequisites for shipment to the UK

Will Austrian shippers 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 Austria](#) (Österreichischer Zoll). 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).

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
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- 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.

How is it certified that the goods being shipped originate in the EU/GB and can therefore be cleared duty free?

Shippers who want to send goods of EU/GB origin to the UK and benefit from duty-free clearance must print a declaration of origin on the commercial invoice.

The declaration of origin

- must be signed in original (including plain writing and company stamp), if the exporter is not an “authorised exporter” – meaning having received permission by the central customs office for simplified export of goods or
- can be issued digitally with the approval number as an “authorised exporter”.

How must the declaration of origin be formulated?

Choose the following structure for this:

“The exporter of the products covered by this document
(exporter, reference number)
declares that – except where otherwise clearly indicated –
these products are of EU/GB preferential origin.”

Place and date

Name of the exporter

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, senders in Austria 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. In Austria, the export declaration is done via ATLAS (“Automatisiertes Tarif- und Lokales Zollabwicklungssystem“).

GLS only accepts the “two-stage procedure” for the export declaration. Find more information on the [customs authorities' website](#)¹.

¹ In German language

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 either by 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

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, 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, customs duties and taxes unpaid – the sender pays for freight only, the importer bears all other costs.
- **Incoterm 30 (DDP, VAT unpaid):** Freight costs, 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 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, 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 goods value of max. GBP135. When the according goods 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 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. All goods, however low the value, must then be cleared through customs.

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:

	Goods value <= GBP135 net		Goods value > GBP135 net				
	B2C: Importer private	B2B: Importer commercial					
Incoterm	18 DDP VAT Registration Scheme Mandatory if goods value <= GBP135		10 DDP	20 DAP	30 DDP VAT unpaid	40 DDU cleared	60 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
Clearance borne by	Shipper	Shipper	Shipper	Importer	Shipper	Shipper	Requester
Duties borne by	No duties incur		Shipper	Importer	Shipper	Importer	Requester
Taxes borne by	Shipper	Shipper or importer	Shipper	Importer	Importer	Importer	Requester
Please note	Shipper must register in UK and receives a UK VAT number → This must be indicated in the invoice and customs data	Shipper may use his own or the importer's UK VAT number (self-registration) → The respective no. 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"	<ul style="list-style-type: none"> • For B2B shipment, the shipper needs a UK EORI number. This must be indicated in the invoice and customs data. • Bulk customs clearance is possible for shipments to the UK consisting of several packages for different recipients. <ul style="list-style-type: none"> ○ In this case, the customs clearance for different delivery addresses is 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 packages. ○ Bulk customs clearance is, for example, 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. 				
	Shipments go through a customs clearance and inspection process; fees are charged therefore. There are no customs duties.						

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.

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 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 in your dispatch system. 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
40 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 31.12.2020. Due to the Brexit, the same rules apply for the Channel Islands as for the rest of 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 Austria 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 to parcels shipped from the UK to Austria. 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 accompanying 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 [Special Terms and Conditions](#) of GLS Austria 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](#) and the [export guideline](#) contain information regarding Brexit and shipping to the UK and Northern Ireland. They will be permanently updated. Furthermore the GLS website offers general information regarding dispatch and export.

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

Private senders in Austria

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

With Brexit, the United Kingdom (UK) has left the European Union and, from the EU's point of view, receives the status of a third country as of 1.1. 2021. This means that the movement of goods and thus the shipment of parcels between the EU and the UK is subject to customs supervision from this date and customs formalities therefore have to be fulfilled when shipping.

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

Parcel shipment to the UK via [GLS ParcelShops](#) and [GLS-ONE](#) is no longer offered. That's because after the Brexit the UK becomes a third country from an EU perspective. This means that trade between the EU and the UK is subject to customs supervision and that senders 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 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 there can continue to be done without customs treatment via [GLS ParcelShops](#) and [GLS-ONE](#).

Shipment to the province Northern Ireland (the Northern part of the Irish island belonging to the UK) is not possible.

Recipients in Austria

Will recipients in Austria 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 Austria 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 accompanying documents or incorrect declarations, delays may occur in parcel and customs clearance which are not caused by GLS.