



## 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 and Northern Ireland. 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?

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.

### 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, the United Kingdom, ie Great Britain and Northern Ireland, 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 Ireland (Republic 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).

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.

### **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.

### **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 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 be still 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	10 DDP	20 DAP	30 DDP VAT unpaid	40 DDU cleared	60 Pick&Ship Pick&Return
	18 DDP VAT Registration Scheme Mandatory if shipment value ≤ GBP135						
<b>Description</b>	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
<b>Clearance borne by</b>	Shipper	Shipper	Shipper	Importer	Shipper	Shipper	Requester
<b>Duties borne by</b>	No duties incur		Shipper	Importer	Shipper	Importer	Requester
<b>Taxes borne by</b>	Shipper	Shipper or importer	Shipper	Importer	Importer	Importer	Requester
<b>Please note</b>	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"> <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 on the basis of 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 packages.</li> <li>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.</li> </ul> </li> </ul>				
	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.

## **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 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 Czech Republic will reach their destination in the UK within a standard delivery time of 3 to 4 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 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 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 and Northern Ireland. 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>.

## Private senders in the EU

### **Will it still be possible to send parcels to the UK via GLS e-Balík?**

Following Brexit, it will not be possible to send parcels to the UK via GLS e-Balík. That's because after the Brexit on January 31, 2020 UK has become a third country from an EU perspective. This would mean 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 e-Balík to review this information and documentation.

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

With Brexit, the United Kingdom, ie Great Britain and Northern Ireland, left the European Union. The Republic of Ireland is not affected by Brexit and remains a member of the EU. This means that shipping to Ireland (Republic of Ireland) will continue 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 Czech Republic reach recipients within a standard delivery time of 3 to 4 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.