

When you are sending goods to United Kingdom, you have to be export registered at Danish Business Authority. It is also recommended to be import registered, so parcels can be returned from United Kingdom

Requirements for export invoice:

Following information must be included in the invoice for Norway, in order for the goods to be sent to Norway

- Shipper information (name, address, CVR number, etc.)
- Importer information (name, address, VAT no., EORI number, phone no., e-mail)
- Date and invoice number (proforma invoice is not allowed)
- Customs tariff number and item description
- Country of production/country of origin, per customs tariff number
- Value per customs tariff number (value can not be 0)
- Currency
- Weight per customs tariff number
- Amount per customs tariff number
- Count per customs tariff/production country – amount and pieces
- GLS parcel number
- If the goods have origin in EU the declaration of origin is added,

"The exporter of the products covered by this document (customs authorisation No DKREXXXXXXXX/DKXXXXXXXX) declares that, except where otherwise clearly indicated, these products are of EU preferential origin"

If importer shall avoid to pay duties above either shall be signed or authorization number filled in.

- By value more that DKK 45.600 authorication number is mandatory.

Private recipient (B2C) value over 135GBP

- Same information as above, but VAT and EORI number is not required.

Private recipient (B2C) value under 135GBP

- Same information as above. It is important to state the EORI number and GB VAT number.

If you have any questions, please contact us at
export@glg-denmark.com or phone 76 33 12 79



Collective customs clearance

If you want to use collective customs clearance in United Kingdom, a collective invoice must be made and contain the above requirements. An overview must show, on collective invoice or a separate list, indicating the consolidation per customs tariff number/ product type for each country of origin/ production country.

For each customs tariff number/ product type per country of origin, number of units, weight and value must be stated.

Channel Islands (Guernsey, Jersey, Alderney)

Parcels for the Channel Islands shall NOT be included on an invoice mixed with parcels for the mainland. The invoice shall be issued to an importer on the mainland. The delivery address on the Channel Islands must be stated on the invoice.

When the goods arrive in GB, British duties and VAT will be inflicted. The British duties and VAT will always be forwarded to the Danish exporter.

When the goods arrive on the Channel Islands, duties and VAT will be inflicted again according to the internal rules of the channel islands. These duties and VAT will be forwarded to the recipient on the channel island.

Northern Ireland and Ireland

Customs papers are not required for Northern Ireland and Ireland. Therefore parcels to Northern Ireland and Ireland must not be a part of a collective customs clearance.

Export Declaration

Once you are export registered at Danish SKAT, it is possible to make export declaration yourself. If declaration is not provided, GLS can make declaration for an extra fee. Parcels with value under DKK 7.500 export declaration is not necessary.

Proforma invoice

If you use a proforma invoice, the reason must be added on the proforma invoice. The reason could be, replacement, repair, sales material or other. Proforma invoice may only be used in cases where the receiver is not paying for the goods. Value on proforma invoice shall be the items cost price (value can not be 0)

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Parcels from customs warehouse

There are special rules for parcels from customs warehouse (T-1 goods). A notification to Danish SKAT must be made before the parcel is allowed to leave the customs warehouse. This notification must be made to Danish SKAT on agreed hours before GLS collects the parcel. Amount of hours depend on the authorization exporter has from Danish SKAT. GLS must be informed about this, as Danish SKAT must give GLS permission to pick up the parcel.

Customs papers

Customs papers shall be send to GLS latest, at the same time as the shipments are picked up. Customs papers must not be placed on the package but uploaded at <https://tdoc.gls.dk> or send as e-mail to export@gl-denmark.com.

Remember that all shipment numbers shall be noted on documents.

If GLS has not received documents same day as shipments are dispatched, this can results in additional cost.

Upload customs papers

<https://gl-denmark.com/DK/da/kundeservice-erhverv>

Bottom at the page choose "Levering/delivery"

Choose "Levering uden for EU/Delivery outside EU"

Choose "Upload faktura/Upload invoice"

Postponed VAT accounting (PVA)

Postponed VAT accounting means that ParcelForce in United Kingdom can clear goods to the importer's PVA account (importer's EORI number) and the VAT is settled via their VAT account in United Kingdom.

If an importer wants to use PVA United Kingdom, a "Direct Representation Authorisation Form" must be filled out and send to Parcel Force i United Kingdom. Email pfw-ccb@parcelforce.co.uk.

DAN Account

DAN Account corresponds to having a customs credit in United Kingdom, which means that ParcelForce can clear the goods and customs are settled on the importer's DAN Account.

If an importer wants ParcelForce to use DAN Account for customs clearance in United Kingdom, an application must be filled out and send to HMRC (Her Majesty Revenue & Customs) who shall approve the account/credit. Afterwards the "Direct Representation Authorisation Form" is filled out and send to ParcelForce, so the importer can use DAN Account for customs clearance.

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