



DHL EXPRESS

EUROPEAN UNION (EU) IMPORT CUSTOMS GUIDELINES

February 2021



EUROPEAN UNION (EU) IMPORT CUSTOMS GUIDELINES

“Regulatory Authorities across the globe are moving towards a fully data-driven environment to enable efficient and risk-based clearance processes.

Complete & accurate Commercial/Pro Forma Invoice line item data is the key enabler for fast & compliant Clearance processes, avoiding delays, fines & penalties.

We encourage all our Customers to embrace the opportunity of connecting systems and providing accurate data electronically to DHL.

It is our joint priority to make it happen and we count on your support.”

John Pearson, CEO DHL Express

The information in this document is to help you further understand the main Commercial/Pro Forma Invoice data elements. These guidelines will support a smooth import clearance process for goods into the EU.

By following these guidelines, you may avoid potential issues due to wrong/missing data, such as:

- **Customs Clearance Delays and shipments held in bond storage**
- **Unnecessary Customer Service contacts to request missing information**
- **Shipments Stopped, Returned or potentially Destroyed**

Our DHL Certified International Specialists are here to support you.

Please contact your DHL Sales Representative for additional information.



1

COMMERCIAL / PRO FORMA INVOICE

Complete and accurate Commercial or Pro Forma Invoice data is one key element to ensure efficient customs clearance
Please find below an overview of the key elements from a Customs perspective, with more detailed guidance in the following pages:

- **Shipper/Exporter & Receiver/Importer:** indicate full name, full address (street, number, city, country, postal code) & contact details (phone number/e-mail). The phone number is particularly important to facilitate Customs Clearance if DHL needs to contact the receiver / importer for additional information. NOTE: if the Receiver of Goods and Importer of Record are two different entities, please ensure to include the full details of both parties. If they are the same, just indicate once.
- **EORI Number:** when applicable, indicate a valid EORI number. The EORI number of the Receiver/Importer should ideally be indicated on the Invoice (if available).
- **VAT Number:** if applicable, indicate the VAT identification number in the Invoice.
- **Goods Descriptions:** line item descriptions of the commodities (using precise & plain language) included on the invoice. Please also ensure clear descriptions are on the Waybill.
- **Harmonized System (HS) Code & Country of Origin:** line item HS Code (preferably the complete Import tariff code) and Country of Origin of the goods.
- **Values & Currency:** line item breakdown of the applicable cost elements (e.g. line item value of goods, freight, insurance, packaging, etc.) with the currency in which the transaction occurred.
- **Duties & Taxes:** in the case of a DDP Invoice, please include the pre-calculated Import Duties & Taxes itemized (and not summed-up as part of the Goods Value).

NOTE: if the pre-calculated Duties & Taxes differ from the amount calculated by Customs Authorities, there is a risk that Authorities might not allow DHL to deduct.
- **Weight / Unit & Quantity:** indicate the gross/net weight, unit (e.g. KG) and quantity (e.g. 2 items) on line item level.
- **INCOTERMS® & Place:** include the INCOTERMS® & place (as required under the applicable term).
- **Proof of Origin Statement:** if applicable, include the Proof of Origin statement on the Invoice to qualify for preferential customs duty rates.
- **Reason for Export:** please indicate the reason for export, e.g. permanent, repair & return, temporary, gifts.
- **Invoice Number:** please indicate an invoice number.

In addition to a complete & accurate Commercial / Pro Forma Invoice, it's essential that you verify if any other Government requirements apply for your goods, e.g. Veterinary & Phytosanitary laws.

On the following pages, you can find more detailed information/guidance for the key elements required on the Commercial/ Pro Forma Invoice, along with other requirements.

IMPORTANT: this a non-exhaustive document, only covering the key elements to facilitate the import clearance into the European Union. The importer/exporter must ensure its own research/assessment is completed on the regulatory requirements for their goods. See **DHL's Disclaimer** on the last page.

A) SHIPPER/EXPORTER & RECEIVER/IMPORTER

- Please ensure to indicate the **complete information of the Shipper/Exporter & Receiver/Importer**, including:
 - **Full Name** (first & last as minimum)
 - **Full Address** (street, number, city, country, postal code)
 - **Contact Details** (phone number/e-mail) – please ensure to include a **valid phone number**. The phone number is particularly important to facilitate Customs Clearance if DHL needs to contact the receiver / importer for additional information.
- If the Receiver of Goods and Importer of Record are two different entities, please include the full details of both entities, with a clear indication. If both are the same, indicate only once.

B) EORI NUMBER

- EORI stands for **Economic Operators Registration and Identification** number and is required for businesses (and in some cases private individuals depending on the local country regulations) which **import or export** goods **into or out of the EU and/or UK**.
- When applicable, **please ensure to indicate a valid EORI number (and issuing country) on the Invoice** – please see [here](#) where you can check if the EORI number is valid.
- **Companies (and private individuals)** who declare exports or imports to customs, or apply for authorization in EU need an EORI number (as per local country regulations).
- For B2B shipments, the EORI number of the Importer/Receiver ideally should be indicated on the Invoice if available (in order to speed up the import clearance process, avoiding the need for DHL to contact the importer/receiver to request the number).
- In some EU Member States, **private individuals** do not need the EORI number if they are importing occasionally.
- For additional information:
 - Please see link for the EU Customs Authorities websites per Country [where you can request an EORI number](#).
 - Please Note: You might also need an [EORI number to export from UK to EU](#).
 - Please see link for the [EU EORI Guidance Document](#).

C) VAT NUMBER

- If applicable, **please indicate the VAT identification number in the Invoice**.
- Sometimes this is also known as a VAT registration number, which is the unique number that identifies a taxable person (business) or non-taxable legal entity that is registered for VAT.
- For additional information, please check the [European Commission VAT](#) website.

D) EXPORT AND/OR IMPORT LICENCE NUMBER

- **Export Licence Number:** if goods require an Export Licence, the number must be inserted.
- **Import Licence Number:** if applicable, and if this information is available from the Importer, the details must be added as it will help with the clearance process.

E) GOODS DESCRIPTION

- Please ensure a complete & accurate goods description is included on both the Invoice & Waybill (in the Invoice, indicate descriptions on line item level for each of the commodities being shipped).
- Acceptable Goods Descriptions include complete information, providing sufficient detail about the precise nature of goods in plain language. It should indicate what the goods are, for which purpose the goods are used and what they are made of.
- This enables Customs Authorities to identify prohibited/restricted goods as well as perform adequate risk profiling for safety and security reasons.

Examples:

COMMERCIAL/PRO FORMA INVOICE GOODS DESCRIPTIONS – EXAMPLES

Unacceptable	Acceptable
Samples	Samples of curtains and interior blinds; curtain or bed valances of cotton
Parts	Parts of pumps for liquids, whether or not fitted with a measuring device
Gifts	Sunglasses with lenses optically worked
Textiles	Women's T-shirts made of cotton, knitted or crocheted

WAYBILL GOODS DESCRIPTIONS – EXAMPLES

Unacceptable	Acceptable
Apparel	Men's shirts, lingerie, girls' vests, boys' jackets
Auto parts	Automobile brakes, windshield glass for automobiles
Electronics	Computers, televisions, CD players, tape recorders, phones
Gifts	Dolls, remote-control cars

NOTE: The European Commission has published a [document](#) with examples of unacceptable/acceptable waybill goods descriptions.

F) HARMONIZED SYSTEM (HS) CODE & COUNTRY OF ORIGIN

- In addition to a complete & accurate goods description, **please include the Harmonized System Code (on line item for each of the commodities) to precisely indicate the goods you are shipping, and also the Country of Origin (on line item) of the goods.**
- The Harmonized System (HS) Code helps to ensure that the correct duties and taxes are applied by Customs. It is defined by the World Customs Organisation (WCO), and is available publicly.
- In the European Union (EU), please refer to **TARIC (the Integrated Tariff of the European Union)** - please provide the Line Item HS Code (preferably the complete Import tariff codes) in the Invoice.
- The **Country of Origin** is the country in which the goods have been produced or manufactured, according to the criteria laid down for the purposes of application of the Customs tariff, of quantitative restrictions or of any other measure related to trade.

G) VALUES & CURRENCY

- Invoice (Commercial or Pro Forma) values must be compliant with [WTO Customs Valuation rules](#).
- The Customs Declaration will be prepared based on the Invoice cost(s) breakdown provided, in alignment with the local regulatory requirements.
- The goods values in the **Invoice and Waybill** must be reconcilable, as well as the Proof of Purchase (when/if requested by Customs Authorities to compare the price paid by the buyer vs. Invoice).
- **Cost Elements:** Please include a detailed **line item value of the goods (intrinsic value)**, with the currency in which the transaction occurred.
- **IMPORTANT: 0/zero values are not acceptable.**
- Please also include the additional cost elements, if applicable, which are part of the Customs Value, i.e.: **Insurance, Freight, Other Costs**, e.g. Royalty Payments
- **DDP Invoices Duties & Taxes:** in case of a DDP Invoice, please include the pre-calculated Import Customs Duties & Taxes itemized/separately (and not summed-up as part of the Goods Value), to provide transparency to Customs Authorities when/if required. Please note that deductibility may be subject to local conditions such as tax registration, and accuracy of the pre-calculated Duties & Taxes.

NOTE: if the pre-calculated Duties & Taxes differs from the amount calculated by Customs Authorities, there is a risk that certain local Authorities might not allow DHL to deduct such value. Therefore, it's essential to ensure that the HS Code, Duties & Taxes indicated are 100% accurate to avoid disputes. In addition, we recommend the Proof of Purchase to include the breakdown of the related costs as well, e.g. goods value, insurance, freight, other costs, duties & taxes, etc. (to enable transparency to Customs Authorities in case of a comparison with the Invoice Value).

H) INCOTERMS® & PLACE

- Please ensure to include the **INCOTERMS® & place** (as required under the applicable term).
- INCOTERMS® are trade terms defined between the **Buyer & Seller** of the goods. See more information [here](#)
- **IMPORTANT:**
 - **INCOTERMS® and DHL Billing Services are two independent topics** which should not be confused.
 - **The DHL Billing Service selected when creating a shipment with DHL Express will ALWAYS determine who is billed for Duties & Taxes.**
 - DHL Express offers **four types of Duty Billing services (which should not be confused with INCOTERMS®)**, these are:
 - **DTU** (Duties and Taxes Unpaid), where the duties & taxes (fiscal liabilities) are billed to the duty payer in destination
 - **DTP** (Duties and Taxes Paid), where the duties & taxes (fiscal liabilities) are billed to the duty payer in Origin or 3rd country
 - **IOR** (Importer of Record), where the duties & taxes (fiscal liabilities) are billed to a customer-nominated 3rd Party in destination acting as the Importer of Record.
 - **IMP** (Import Express), where the duties & taxes (fiscal liabilities) are billed to the importer of the goods in destination

I) PROOF OF ORIGIN STATEMENT

- Preferential origin is conferred on goods from particular countries, which have fulfilled certain criteria, and confers certain tariff benefits (entry at a reduced or zero rate of duty) on goods traded between countries which have agreed such an arrangement or where one side has granted it autonomously. The **EU-UK Trade & Cooperation Agreement** is one example.
- Where the requirements as per the EU-UK Trade & Cooperation Agreement for Rules of Origin are met, a **statement on origin must be included on the Commercial or Pro Forma Invoice** stating that the goods originate from the UK or from the EU:
 - **For 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 statement on origin 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.
- The following text for the origin statement on the Commercial or Pro Forma invoice must be used to qualify for preferential treatment (zero tariff) for goods that qualify for the EU-UK Trade & Cooperation Agreement:

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

- **IMPORTANT:**
 - Please note that it is the exporter's responsibility to determine the Country of Origin of goods accurately and provide the relevant paperwork to DHL.
 - Exporters must check if their products comply with the agreed Rules of Origin in Chapter 2 of the **Agreement**, along with product specific Rules of Origin in the Annex.
 - Without the relevant paperwork, DHL will not be able to claim the duty relief but will clear the shipment based on standard duty rates. DHL reserves the right to charge or refuse future requests for post-clearance modification. Requests for post-clearance modification for EU-UK and UK-EU shipments must be made within 3-months of the shipment date.
 - Please note: Under the terms of the EU-UK Trade and Cooperation Agreement, the import Customs Duty Relief ('zero tariff') is only applicable for the 'originating goods' of the other Party. For example, if a product manufactured in France meets the rules of origin requirements, and is exported from France to Great Britain, the import Customs Duty Relief ('zero tariff') can be claimed if the 'Statement of Origin' is properly indicated on the Invoice. If that product is subsequently shipped from Great Britain to Italy, it is no longer eligible for 'zero tariff' (under the EU-UK Trade & Cooperation Agreement).



2 OTHER GOVERNMENTAL REQUIREMENTS

In addition to a complete and accurate Commercial or Pro Forma Invoice, it's essential that you verify if any other Governmental requirements, licenses (e.g. dual-use goods) or certificates (e.g. CITES) apply for your goods, and provide the required paperwork/data as per regulation. Please see the example below regarding Veterinary & Phytosanitary goods.

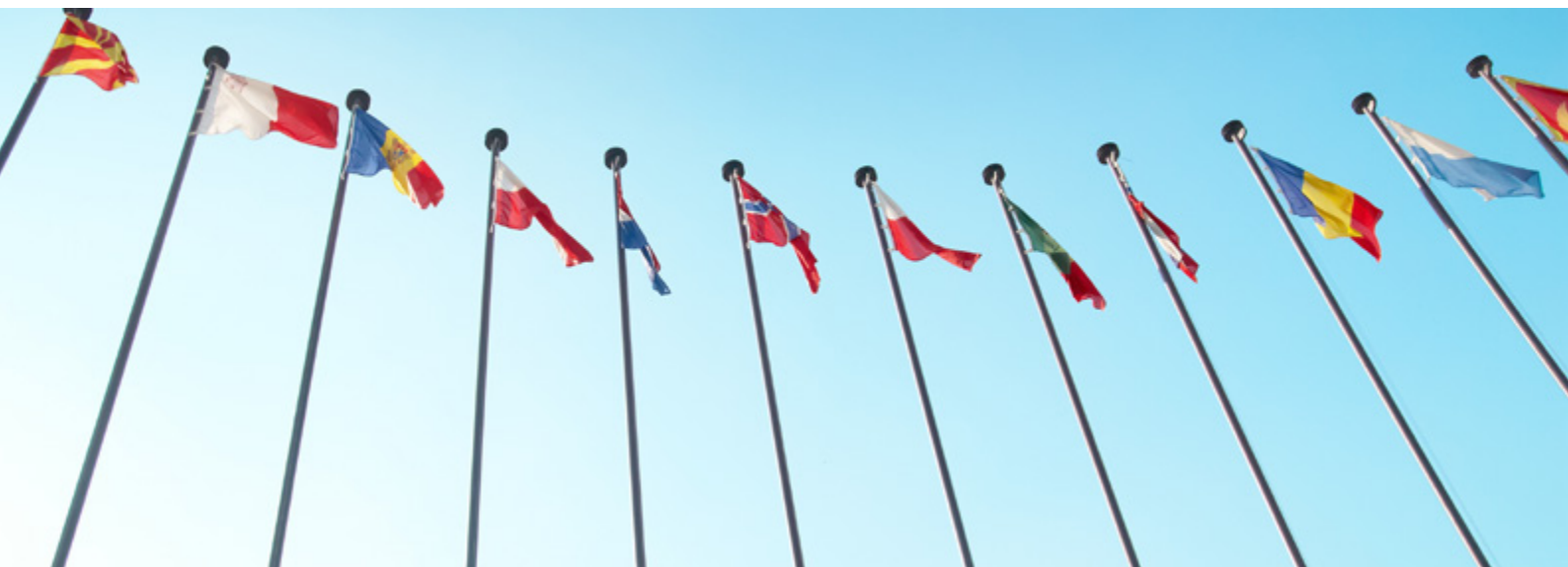
VETERINARY AND PHYTOSANITARY GOODS

Please review the country-specific EU Regulations regarding the import of Veterinary and Phytosanitary Goods. For more information, please see the European Commission websites:

- [Sanitary and Phytosanitary Requirements](#)
- [General P&R Guidance from the EU Commission](#)
- [Measures Applicable per HS Code](#)
- [List of P&R Codes](#)

In addition, please consider the **DHL Import Restrictions** per country – please contact your DHL Sales Representative for more information.

- For example, for **GB to EU** shipments:
 - Due to Brexit, from 1 January 2021, shipments from GB to the EU are subject to the same rules and restrictions as any other 3rd party/origin country shipping to the EU. This also applies to Veterinary and Phytosanitary goods restrictions, therefore please ensure EU import regulations and DHL Express country- specific requirements are followed.
 - **For 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, shippers must provide the proper paperwork and authorisations. This paperwork must be provided to DHL Express together with the shipments, so it can be handed over to Regulatory Authorities at their request in the European Union.
 - **For Veterinary and Phytosanitary shipments (from GB to EU) that do NOT require special Veterinary and Phytosanitary control formalities:** the shipper is required to provide DHL Express with a confirmation of our [Veterinary and Phytosanitary Control - Customer Statement Form](#). This form needs to be attached to each Veterinary and Phytosanitary shipments which do not require special Veterinary and Phytosanitary control formalities.



3 ADDITIONAL INFORMATION

POWER OF ATTORNEY

If required, please ensure that a valid Power of Attorney is on DHL's file (as per local requirements) from the Importer of Record in the EU destination country. This will avoid delays during the clearance process.

DOCUMENT OR NON-DOCUMENT CLASS

Before shipping, please ensure to check if your shipments are classed as a 'document' or 'non-document', since this will lead to different procedures. Incorrectly classified shipments could result in delays, or items being returned undelivered.

ELECTRONIC COMMERCIAL INVOICE & PAPERLESS TRADE (PLT)

Providing your Commercial invoice document and data electronically to DHL, together with the shipment data, enables the customs clearance process to start immediately from the moment the data is available, resulting in a fast customs clearance process. This is available within your shipping tool. Please speak with your account manager for more information.

DHL POLICIES

Please ensure to review additional DHL Express country-specific limitations indicated on the DHL Express country's website before shipping to the European Union, and please ensure adherence to DHL's Terms & Conditions of Carriage, DHL's Prohibited & Restricted Commodities Policy and other DHL Policies available. Please contact your DHL Sales Representative for additional information.

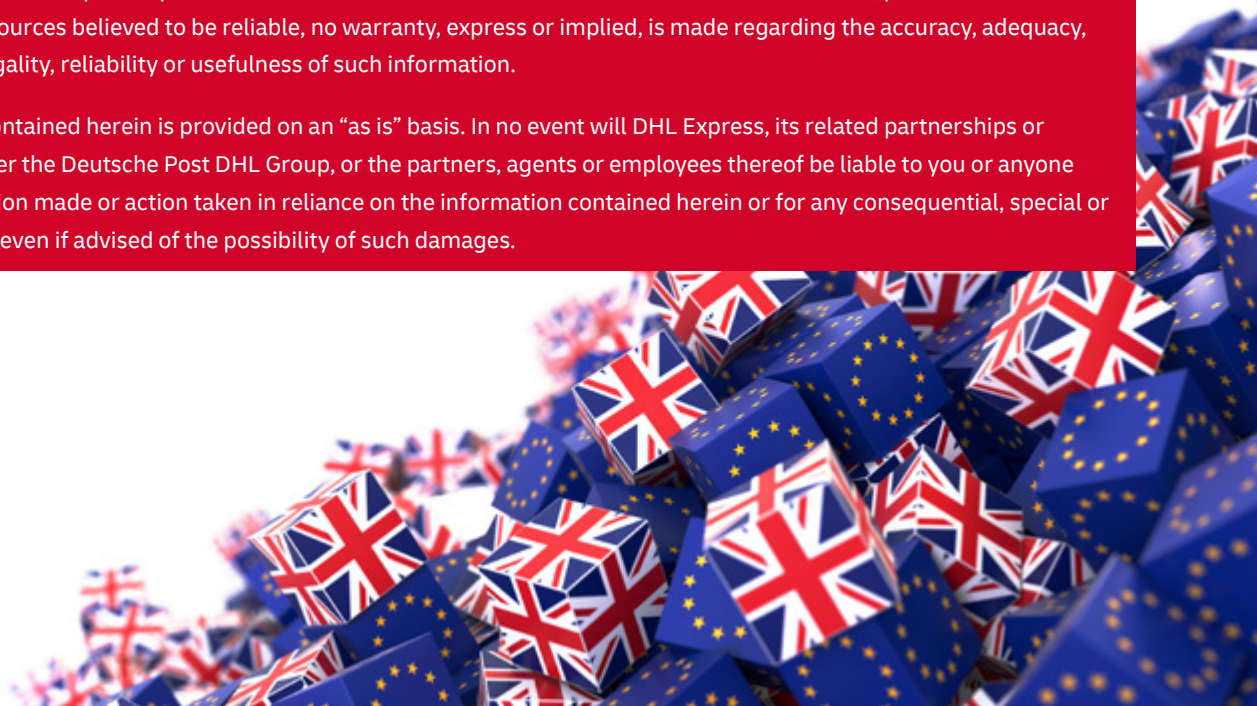
COMMERCIAL INVOICE TEMPLATE

If you provide a Commercial Invoice on your own letterhead, the following page provides an example of a Commercial Invoice Template, covering the key data elements required for a successful customs clearance. It also includes the Proof of Origin statement (to be used ONLY if the goods are eligible under the EU-UK Trade & Cooperation Agreement and if preferential treatment should be applied for – otherwise, the statement must be deleted). Please ensure this is still provided electronically.

DISCLAIMER

While we have made every attempt to ensure that the information contained herein has been obtained, produced and processed from sources believed to be reliable, no warranty, express or implied, is made regarding the accuracy, adequacy, completeness, legality, reliability or usefulness of such information.

All information contained herein is provided on an "as is" basis. In no event will DHL Express, its related partnerships or corporations under the Deutsche Post DHL Group, or the partners, agents or employees thereof be liable to you or anyone else for any decision made or action taken in reliance on the information contained herein or for any consequential, special or similar damages, even if advised of the possibility of such damages.



COMMERCIAL INVOICE								
SENDER			GENERAL INFORMATION					
Company Name: Contact Name: Building Name: Street Name & Number: Postcode: City: Country: Business/Private: Phone: Email: Tax ID/VAT No.: IOSS Reg No./Foreign Tax Reg No.: EORI No.:			Date: Waybill Number: Invoice Number: Shipment Reference No.: Receiver Reference No.:					
RECEIVER			BILLED TO / IMPORTER OF RECORD (IOR) <i>(if different from Receiver)</i>					
Company Name: Contact Name: Building Name: Street Name & Number: Postcode: City: Country: Business/Private: Phone: Email: Tax ID/VAT No.: EORI No.:			Company Name: Contact Name: Building Name: Street Name & Number: Postcode: City: Country: Business/Private: Phone: Email: Tax ID/VAT No.: EORI No.:					
OTHER REMARKS								
<i>Please add below any additional critical information or specific country clearance requirements that might be applicable/relevant, e.g. bank details, special formalities, etc.</i>								
Line No.	Full Description of Goods	Commodity Code <small>(Full Import HS Code preferred)</small>	Country of Origin	Qty	Unit Value & Currency	Sub-Total Value & Currency	Net Weight	Gross Weight
1								
2								
3								
						Total Goods Value & Currency	Total Net Weight	Total Gross Weight

No. of Invoice Line Items: Total Units: Number of Pieces:	Insurance Cost: Freight Cost: Other Costs:
Reason for Export: Type of Export: INCOTERMS®: INCOTERMS® Place:	SUB-TOTAL VALUE: Import Customs Duties: Import Taxes (VAT/GST): TOTAL VALUE:
Carrier: Ultimate Consignee:	Terms of Payment: Payer of GST/VAT: Duty/Tax Billing Svc:
Export License No.: Import License No.:	

Contact Details (e.g. Phone):

This is important to facilitate Customs Clearance if DHL is required to contact the consignee/receiver for additional information.

Goods Description

- Acceptable Goods Descriptions include **complete information**, providing **sufficient detail** about the precise nature of goods in plain language.
- It should indicate **what** the goods are, for **which purpose the goods are used** and **what it is made of**.
- Goods descriptions must be accurate to enable Customs Authorities to identify prohibited/restricted goods as well as perform adequate **risk profiling for safety and security reasons**.

Duties & Taxes

In case of a DDP Invoice, please include the pre-calculated Import Duties & Taxes itemized (and not summed-up as part of the Goods Value).

NOTE

if the pre-calculated Duties & Taxes differs from the calculated by Customs Authorities, there is a risk that Authorities might not allow DHL to deduct.

In case of a non-DDP Invoice, please leave the Duties & Taxes fields BLANK.

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)

I/ve certify the information on this invoice is true and correct and that the contents of this shipment are as stated above.

Name: _____ Title: _____ E-mail: _____
 Date: _____ Signature: _____

TO BE DELETED IF NOT APPLICABLE

Include the Proof of Origin statement ONLY if the goods are eligible under the EU-UK Trade & Cooperation Agreement and if preferential treatment should be applied for.

IMPORTANT

Please note that it is the exporter’s 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 0% duty. DHL reserves the right to charge or refuse future requests for post-clearance modification.

DHL Express

MyDHL.Express.DHL

Valid: 02/2021