

DHL EXPRESS CUSTOMS BROCHURE



AN ADEQUATE SERVICE FOR EACH SHIPMENT



By choosing DHL, you are choosing the number one supplier in express shipping. DHL Express offers a wide range of services that will be deployed depending on your needs. For example, you can specify the time of delivery yourself. Does every second count, or is a delivery before the end of the next working day convenient? DHL Express offers the right shipping solution and would like to help you in your decision making process. Are you exporting or importing and is your shipment customs dutiable? If so, DHL Express will ensure a quick and easy customs clearance!

Same Day services

For all your shipments that need to be delivered as fast as possible or with special care. Within Belgium, in Europe or in the rest of the world? We always offer a custom solution. Everything is possible.

Time Definite services

For time critical shipments that need to arrive fast at the place of destination, we offer our Time Definite services. Fast national and international delivery, anywhere in the world, with a choice of different times of delivery: before 9AM, before noon or before the end of business. This is what we guarantee.

Day Definite services

Have you got a delivery that is less urgent for a European destination? Then choose DHL ECONOMY SELECT. Reliable and simple, to over 30 countries.

Global Mail Business

For sending your international business mail (Worldwide, with exception of Belgium). Your express courier will pick up the mail for you. DHL Express will take care of sorting, franking and a timely delivery for all mail. It couldn't be more convenient.

An extensive body of experience of express transport and custom issues

DHL Express' long-standing expertise, our excellent relationships with customs and our in-house custom specialists will ensure that any customs-dutiable shipment will move through customs quickly. The result? Very fast and reliable transit times worldwide.

More information

For more information about our services, please visit www.dhl.be. Alternatively, you can contact our customer service on 02-715 50 50. We will be pleased to assist you.

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With DHL Express you can send your customs-dutiable shipments to more than two hundred countries fast and easy. Due to our long-standing expertise you can count on fast customs clearance, anywhere in the world!

Why do customs apply to goods?

Customs play a major role in the import and export of goods worldwide. Customs want to keep track of goods that enter and leave our country, in terms of tax and duties, public health and the environment. Import duties and taxes protect the European market.

In addition, customs often make special demands with regard to the invoice or will ask you to fill out additional information on the waybill. We will be happy to help you to move your shipments through customs as smoothly as possible.

When is your shipment dutiable?

As a general principle, goods are dutiable and documents aren't. Still, this definition of dutiable shipment differs from country to country. For example, in the Bahamas a picture is considered a document and therefore non-dutiable, but that same picture is a customs-dutiable shipment for Argentinian customs.

More information

In case you would like to know if your shipment is dutiable, please visit the [express guidelines](#) or contact our Customer Service on 02 715 50 50.

Paperless Trade

Clearance in the Air replaced with Paperless Trade: Save time and money preparing your dutiable shipments, reduce paperwork and make a positive contribution to the environment with DHL Paperless Trade.

With this free service from DHL Express, you do not need to print and physically attach your commercial or proforma invoice to the shipment. This saves you valuable time and printing costs. In addition, processing your documents digitally facilitates smooth customs clearance and rapid import/export of your shipment.

DHL Express loves to help you!

Customs often impose special requirements for the commercial invoice. Also the waybill often requires additional information to be filled out. We will be happy to help you to move your shipments through customs as smoothly as possible. In this brochure you will find the guidelines, helpful tips and useful addresses.



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CHECKLIST

→ When is your shipment customs dutiable?

Please visit the [express guidelines](#). If you have any questions, please don't hesitate to contact our customer service on 02 - 715 50 50.

→ Have the waybill and commercial invoice been prepared correctly?

Please see the chapter [Commercial or pro forma invoice](#).

→ Have you made arrangements about payment and delivery terms?

Please see the chapter [Incoterms®](#).

→ Do special customs procedures or codes apply?

Please see the chapter [Special Customs Documents and Procedures](#).

→ Do you ship dual-use goods?

Please see the chapter [Dual-Use goods](#).

→ DHL Billing Services

Please see the chapter [DHL Billing Services](#).

→ What is acceptable as a document?

If you have any questions, please don't hesitate to contact our customer service or visit www.dhl.be.



QUICKSTART



REQUIRED DOCUMENTS



* Definition T1 goods
Goods that are not yet in free circulation.

* Other customs documents
See chapter, 'Special customs documents and regulations'.

* European Union

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EXPORT – CUSTOMS RULES



We distinguish between export to countries within the European Union and outside the European Union. Only when you are exporting to a country outside the EU customs formalities will apply.

SHIPPING TO COUNTRIES WITHIN THE EU

Between EU countries, there is freedom of trade. As a consequence, customs formalities will not be required for shipping goods. You will only need a fully completed waybill. There is one important exception: when goods have not yet been released for free circulation, and these are moving between EU countries, these goods will still be customs dutiable.

For this kind of customs transport you will need a so-called T1 document. More information on the T1 document can be found in the chapter 'Special Customs Documents and Procedures'.

COUNTRIES THAT ARE PART OF THE EU

Austria	Italy
Belgium	Latvia
Bulgaria	Lithuania
Croatia	Luxembourg
Cyprus	Malta
Czech Republic	Netherlands
Denemark	Poland
Estonia	Portugal
Finland	Romania
France	Slovakia
Germany	Slovenia
Greece	Spain
Hungary	Sweden
Ireland	

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Customs dutiable

The next EU exclusion areas are located on EU territory, but are not part of the EU customs territory. For these areas, your shipments will be customs dutiable.

EU exclusion areas where shipments will be customs dutiable.

- Åland-Ahvenanmaa (Finland)
- Andorra
- Athos (Greece)
- Buesingen (Germany)
- Campione d'Italia (Italy)
- Canary Islands: Tenerife, Gran Canaria etc. (Spain)
- Ceuta (Spain)
- Faroe Islands (Denmark)
- French overseas territories: Guadeloupe, Ile Maurice, Ile Mayotte, Martinique, Réunion (France)
- Greenland (Denmark)
- Helgoland (Germany)
- Livigno (Italy)
- Melilla (Spain)
- Dutch overseas territories
- San Marino (Italy)
- Vatican City (Italy)



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EXPORTING TO COUNTRIES OUTSIDE THE EU

When you are exporting goods to countries outside the EU, customs formalities apply. You would need to complete the following documents:

- Waybill
- Commercial invoice or pro forma invoice

Using the invoice data, DHL will arrange the mandatory export declaration. In order to move your shipment as quickly as possible through customs, it is important that you fill out the invoice completely and in detail. In case you submit the export declaration yourself, DHL will take care of further processing. More information on the export declaration can be found in the chapter **Customs Terms**.

Commercial invoice or pro forma invoice?

For all your dutiable shipments you will need, in addition to the waybill, a commercial invoice or pro forma invoice.

- Is your shipment intended for commercial purposes? Then you will need a commercial invoice.
- In case your shipment is not intended for commercial purposes but is, for example, a gift, a sample, articles for a trade fair/exhibition or a faulty part, a pro forma invoice would generally suffice. Please note that the regulations may vary from country to country. For some destinations you will need a commercial invoice for this type of goods as well.

On www.dhl.be you will find more information about the different customs procedures.

Tips for preparing the commercial or pro forma invoice

To expedite the customs clearance, it is important that you complete the commercial invoice in as much detail as possible (in English). The commercial invoice should at least contain:

- Concerned parties (sender and receiver)
- Detailed description of the goods
- Value of the goods expressed in a currency
- Terms of delivery

On the following page you will find an example of a commercial invoice. Here, we will give you concrete tips for completing certain fields.

You can also visit our website www.dhl.be. There you will find the Invoice Generator that will guide you step-by-step in preparing the correct commercial or pro forma invoice.

PAPERLESS TRADE

Less paper, more speed.

Save time preparing your shipments, reduce paperwork and speed up customs clearance with DHL's Paperless trade.

How does Paperless Trade work?

Paperless Trade is integrated into our DHL XML Services and DHL IntraShip shipping solutions. You register once for Paperless Trade, after which it will be offered automatically as you prepare your shipments.

Do I have to use the DHL Invoice templates?

With Paperless Trade you have the option to generate Commercial or Pro-forma invoices in the DHL IntraShip or to upload invoices created separately.

Export Declaration

DHL will always take care of drawing up your PLDA (Paperless Customs & Excise Duties). Please note, up to a value of €1000 there is no export declaration required in PLDA, declaring to customs will suffice.

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COMMERCIAL OR PRO FORMA INVOICE



For the commercial invoice we recommend using your company letterhead. The commercial invoice must be prepared and filled out in English, in duplicate. You enclose the first copy with the shipment, and hand over the second copy to the carrier or to the DHL employee. It is important that you fill out the **full address details** for both the shipper as the consignee, including postal code and telephone numbers. Please fill out the other fields in detail, including fields as invoice number, invoice date, and currency. This will prevent delays in customs clearance. Below we will give some additional explanation for some fields.

EXPLANATION EXAMPLE COMMERCIAL/PRO FORMA INVOICE

- 1 Sender's Reference Number**
Reference number at sender's discretion, for example: order number.
- 2 VAT No.**
The VAT-registration number of the sender.
- 3 EORI No.**
See chapter **Customs Terms**.
- 4 Terms of Trade**
The agreed **Incoterms**[®] (see chapter under the same name), only for shipments with commercial purposes.
- 5 DHL Waybill No.**
The number of the DHL Express waybill.
- 6 No. of Pieces**
The number of packages for the shipment.
- 7 Importers Reference No.**
Reference number at sender's discretion, for example: order number.
- 8 Customs Registration No.**
Please fill in the customs registration no. or the VAT registration no. of the importer.
- 9 Description**
As much detail as possible. Not just 'gifts' or 'clothes' but describe each article specifically, for example: '4 cotton T-shirts'.
- 10 Harmonised Tariff Code**
The commodity code of the trade tariff. Also referred to as Statistical Number. See chapter '**Customs Terms**'.
- 11 Country of Origin**
Country of origin of the goods.
- 12 Quantity / Unit weight and Value, Sub Total Value**
Fill out in detail, exclusive of VAT.
- 13 Export Licence No.**
Export authorisation number, only applicable for so-called 'dual-use goods'. See chapter '**Dual-use goods**'.
- 14 Type of Export**
Permanent export, Temporary export, or Re-export.
- 15 Total Value of Goods / Invoice, Insurance**
Specification of cargo and/or insurance costs in line with agreements between buyer and seller.



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EXAMPLE COMMERCIAL OR PRO FORMA INVOICE



COMMERCIAL INVOICE



SHIPPER		CONSIGNEE	
Company Name :		Company Name :	
Contact :		Contact :	
Address :		Address :	
Country :	Postcode :	Country :	Post/Zipcode :
Fax/Email :		Tel No. :	Fax/Email :
Tel No. :	Sender's Ref : 1	Importers Ref : 7	
EORI No. : 3	VAT No. : 2	IMPORTER (if other than consignee)	
Invoice No. :	Invoice Date :	Complete name, address and telephone number :	
Currency :	Terms of Trade : 4		
Carrier : DHL Express	Date of Export :		
DHL Waybill No. : 5	No. of Pieces : 6	Customs Registration No. (Importer) : 8	

Line No.	Description	Harmonised Tariff Code	Country of Origin	Quantity	Unit Weight	Sub Total Weight	Unit Value	Sub Total Value
	9	10	11	12				

Export Licence No. : 13 (in declaration)	Import Licence No. :	Total Net Weight :	Total Value of Goods :
Type of Export : 14	Reason for Export :	Insurance : 15	Invoice Total Value :

Declaration

We hereby certify that the information contained in this invoice is true and correct and that the contents of this shipment are as started above.

Signed: _____ Signed by: _____ Position: _____

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In case you would be importing, customs rules will apply as well. There is a distinction between importing goods from an EU country and importing goods from countries outside the EU. In case you are importing from countries outside the EU, customs formalities do apply.

RECEIVING FROM COUNTRIES WITHIN THE EU

Between EU countries, there is freedom of trade. This means that for receiving goods customs formalities will not be required. You will only need a fully completed waybill. There is one important exception: when goods have not yet been released for free circulation, and these are moving between EU countries, these goods will still be customs dutiable.

For this kind of customs transport you will need a so-called T1 document. More information on the T1 document can be found in the chapter 'Special Customs Documents and Procedures'.

The overview of the EU countries and the exceptional areas you will find in the chapter **Export - Customs Rules**.

IMPORTING FROM COUNTRIES OUTSIDE THE EU

When you are exporting goods to countries outside the EU, customs formalities apply. You would need the following documents (fully completed):

- Waybill
- Commercial invoice or pro forma invoice

Using the invoice data, DHL will arrange the mandatory import declaration. In order to move your shipment as quickly as possible through customs, it is important that you fill out the invoice completely and in detail. More information about preparing a commercial or pro forma invoice can be found in the chapter **Commercial or Pro Forma Invoices**.

NEW ARRANGEMENT FOR IMPORT SHIPMENTS WITH A VALUE UP TO EUR 150.00

From 1 July 2021 onwards, DHL will make a formal declaration for every import shipment with a value of up to EUR 150.00. This is an H7 or a Super Reduced Data Set (SRDS) declaration and VAT will be charged. There is an exception for excise goods such as tobacco or alcoholic beverages.

There are different scenarios for declaring your import shipments with a value of EUR 0.01 to 150.00. Below is an overview:

Import One Stop Shop or IOSS:

- Only applicable for **B2C shipments**.
- Payment of VAT will NOT be made via DHL.
- This method can only be used if your supplier has an IOSS number. The VAT amount is to be paid at the time of purchase of your goods.
- If your supplier does not have an IOSS number, DHL will automatically switch to the 'Special Arrangement' service.

Special arrangement:

- Only applicable for **B2C shipments**.
- DHL standard method for B2C if the supplier does not have an IOSS number.
- Recipient must pay VAT.

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Standard H7 declaration

- Only applicable for **B2B shipments**.
- DHL will create an H7 declaration for your shipment. Recipient must pay VAT.

For further information on these scenarios, please visit our website consult: <https://www.dhl-eucustoms.com/>

SHIPMENTS WITH A VALUE OF MORE THAN EUR 150.00

From a value of EUR 150.01, we make an H1 declaration. Customs WILL charge import duties and VAT on these.

How does customs calculate import duties?

Customs will calculate the import duties based on the value of the goods, the transportation costs to the EU border and any additional costs (insurance costs, packaging costs). This total amount is called the 'customs value'. The percentage of import duties calculated over the statistical value depends on the type of goods (the applied statistical number, see chapter Customs concepts).

How do customs calculate VAT?

Customs will calculate the VAT based on the value of the goods, the total transportation costs and import duties charged.

This total amount is the taxable amount. To do this, the VAT is calculated using the applicable rate. For your DHL Express - import shipments, DHL Express will advance the VAT and import duties and will charge a surcharge for this advance. Please see in chapter **DHL Customs Services**.

VAT Reverse Charge

As an importer you can apply for a VAT Reverse Charge for imports at the Federal Governmental Finance Department. A reverse charge means that you can specify and pay the VAT due via a periodic VAT declaration instead of paying to customs at the time of importation. In order to be eligible for reverse charge you can apply for an authorisation if you are already exercising an import activities and have complied with your VAT obligations. For More information visit the [Federal Governmental Finance Department website](#) (only available in FR and NL).

For consumers: internet purchases from outside the EU

PLEASE NOTE: when you order goods over the internet as a consumer (private) from a vendor outside the European Union (EU), you are liable to pay import duties, VAT and any possible excise duty upon importation.

Prior to delivery DHL will ask private customers to pay the duties.

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Incoterms® or delivery terms represent the arrangements that the merchants (buyer and seller) have agreed. The three-letter Incoterms® describe the responsibilities, costs and risks associated with the delivery of goods by sellers to buyers. The 11 Incoterms® 2020 are divided into two main groups: multimodal transport and maritime transport/inland navigation. In this brochure only the multimodal are called Incoterms®.

EXW – Ex-works

The seller should make the goods available to the buyer on the premises of the seller or at another agreed location, non-cleared for export and not loaded on the vehicle that will pick up the goods.

FCA – Free Carrier

The seller must deliver the goods, cleared for export, to the carrier appointed by the buyer at the agreed location.

CPT – Carriage Paid To

The seller must deliver the goods, cleared for export, to the agreed carrier and must also bear the costs for the transport of the goods to the agreed destination. The buyer has to bear all costs and risks after delivery of the goods to the agreed carrier.

CIP – Carriage and Insurance Paid to

The obligations are the same as under CPT, with the additional condition that the seller must take out insurance to reduce the buyer's risk of loss of, or damage to the goods during transportation.

DPU - Delivered At Place Unloaded

The seller shall bear all risks involved in bringing the goods to and unloading them at the agreed destination.

DAP – Delivered At Place

The seller must deliver the goods and keep them available for the incoming transport vehicle, ready for unloading on the named place of destination. The seller has to bear all the costs for the transport of the goods to the named place of destination. The buyer is responsible for the customs formalities and taxes, levies and other costs that have to be paid when importing the goods.

DDP – Delivery Duty Paid

The seller must deliver the goods to the buyer, cleared for import, and not unloaded, at the agreed place of destination.

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INCOTERMS® ARE AGREEMENTS BETWEEN BUYER AND SELLER

These agreements do not apply to the carrier. DHL Express is therefore not a party to the agreed Incoterms® between buyer and seller. DHL can, however, assist in the implementation of the Incoterms®. DHL Billing Services can be useful in this respect. You, as a sender will determine who (will receive) the transport invoice and/or who will be charged with import duties and VAT. This can be explained on the waybill.

More info on Incoterms® can be found on the website of the [International Chamber of Commerce \(ICC\)](#).

OVERVIEW OF THE DIFFERENT INCOTERMS®

Term of delivery	Description	Seller pays	Buyer pays
EXW – Ex Works	Not carriage paid: all costs borne by the buyer.	n/a	All costs
FCA – Free Carrier [name agreed location in country of dispatch]	Free carrier.	Freight cost up to the agreed location in the country of dispatch where transfer to carrier is taking place.	Freight cost of agreed location in country of dispatch to final destination, import duties, VAT and customs clearance costs.
CPT – Carriage Paid To [name agreed location in country of destination]	Free domicile: freight paid to destination.	Freight cost up to the agreed location in the country of destination.	Freight cost of agreed location in country of destination to final destination, import duties, VAT and customs clearance costs.
CIP – Carriage and Insurance Paid To [name agreed location in country of destination]	Delivered Duty Paid: freight, and insurance paid to destination.	Freight and insurance up to the agreed place in the country of destination	Freight and insurance from the agreed location in the country of destination to final destination, import duties, VAT and customs clearance costs.
DPU - Delivered At Place Unloaded [name agreed location in country of destination]	Carriage paid named Terminal in country of destination, not cleared through customs.	Freight cost up to the agreed terminal in the country of destination.	Freight cost from the agreed terminal in the country of destination to final destination, import duties, VAT and customs clearance costs.
DAP - Delivered At Place [name agreed location in country of destination]	Carriage paid named location in country of destination, not cleared through customs.	Freight cost to the agreed final destination.	Import duties, VAT and customs clearance costs.
DDP - Delivered Duty Paid [name agreed place in country of destination]	Free domicile, cleared through customs, including import duty and VAT	Freight cost to agreed place of final destination, customs clearance charges, import duties and VAT.	n/a

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BILLING OF IMPORT DUTIES AND VAT BY DHL EXPRESS

DHL BILLING SERVICES



If you are sending dutiable express shipments, the receiver (importer) will pay import duties and VAT. Because DHL Express deals with the customs formalities, DHL Express will pay these charges in advance and bill these to the receiver. DHL Express does so through standard Billing Service 'DTU' (Duties & Taxes Unpaid).

DHL Billing Services operate independently of the agreed Incoterms® between buyer and seller. DHL is not a party to the agreements on the Incoterms®, but is capable of assisting you with its implementation.

Sometimes the receiver uses a private customs clearance agency ('broker'). At the request of the receiver DHL Express will transfer the shipment to the customs clearance agency that will be in charge of the customs clearance of the goods. We advise you to take this into account when choosing a DHL Billing Service. DHL Express offers the choice of three Billing Services.

Duties & Taxes Unpaid (DTU) is the default application

- The receiver will cover VAT and import duties.
- In the DHL shipping application or on your waybill, select the option 'Duties & Taxes Unpaid'.

Duties & Taxes Paid (DTP)

- The sender will cover VAT and import duties.
- In the DHL shipping application or on your waybill, select the option 'Duties & Taxes Paid'.

The DTP and DTU-Billing Services are not available for every destination. Ask for the options at our customer service via 02-715 50 50 or your DHL contact.

Importer of Record (IOR)

This service allows the consignor to send a dutiable shipment to the consignee, with the duties and taxes invoiced to a third party acting as the designated 'Importer of Record' at destination. The customs invoice has a separate address for 'invoice to' and 'send to'. Not available to non-account, cash / credit card payers.

Neutral Delivery Service (NDS)

- Select this service if you send shipments directly to the customer's customer, when the value of the shipment should not be disclosed to the final recipient.
- DHL Express will remove all customs documents before delivery to the receiver. The importer pays import duties and VAT.
- The receiver and the importer must be established in the same country.
- 'Neutral Delivery' should be indicated on the invoice. Please also state the names and addresses of the two main parties (seller and importer) without the delivery address.
- On your waybill select the option 'Other' and state 'Neutral Delivery Service NDS'. On the waybill no reference to the value of goods can be made.
- The Neutral Delivery Service is not available for every destination. Ask for the options at your DHL Express contact.

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BILLING OF IMPORT DUTIES AND VAT BY DHL EXPRESS

DHL BILLING SERVICES



DHL BILLING SERVICES

Name service	Description
Duties Taxes Unpaid (DTU)	The recipient pays import duties and VAT.
Duties Taxes Paid (DTP)	The shipper or payer account pays duties and VAT.
Neutral Delivery Service (NDS)	DHL Express removes all customs documents before we deliver to the receiver. A third party pays import duties and VAT.

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For customs formalities special documents or arrangements might be needed in certain situations.

ATR CERTIFICATE TURKEY

An ATR certificate might lead to customs charging you or the recipient of your "Time Definite" shipments a lower or even a zero rate for import duties. This might also apply to shipments from Turkey to the EU Member States. DHL offers you an additional service for each shipment to Turkey, starting at an invoice value of 25 euro, to create an ATR certificate automatically. DHL has an authorization at customs. Which ensures less delays at customs. DHL offers the ATR certificate free of charge.

APPROVED EXPORTER

Exporters with an international network are often asked by their customers to provide a Certificate of origin. Under international free trade agreements between the EU and certain partner countries, the exporter can provide the importer in the partner country with a certificate of origin in order to obtain a reduction in or exemption from import duties. This requires that the products comply with the regulations on origin set out in the specific free trade agreement between the EU and the partner country.

The usual procedure is to submit a paper movement certificate EUR.1 or EUR-MED confirming the EU origin of the goods. However, the approved exporter authorisation authorises you to replace those paper certificates EUR.1 or EUR-MED with origin declarations on your commercial documents.

This origin declaration has the same value as a movement certificate EUR.1 or EUR-MED, but saves you money and time.

Have you already applied to become an Approved Exporter? Then you can still work temporarily with a EUR1/ EUR-MED certificate. You can apply for a EUR certificate at the Chamber of Commerce (<https://belgi-anchambers.be/nl/zakendoen-in-het-buitenland/certificaten-van-oor-sprong/>).

The main areas for which such an agreement exists are:

- EFTA countries (Norway, Switzerland, Iceland, Liechtenstein)
- Maghreb countries (Morocco, Tunisia, Algeria)
- Mashreq countries (Egypt, Jordan, Lebanon, Syria)
- Andorra, Cueta and Melilla, Faroe Islands
- Balkan Countries (Albania, Croatia, Macedonia, Serbia, Montenegro, Bosnia and Herzegovina)
- Chile, South Africa, Mexico
- PLO, Israel, Korea, Moldova
- Ukraine
- Canada

Please check the [full country list](#).

In those countries the recipient of your shipment will ask you to draw up a EUR1 certificate, so that fewer or no import duties will need to be paid to customs. Especially in countries with high import duties the discount or exemption of import duties is a huge advantage. Please note that you only receive such a EUR1 certificate for goods for which you can demonstrate that they are of EU origin.



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How to obtain your EUR1 certificate?

At a local customs office you will receive a blank certificate.

This consists of two documents:

- Application for issuance of the certificate.
- The certificate itself.

Fill out the two documents completely and then ensure that both sides are bearing the date, your signature and your company stamp.

Subsequently, hand the two documents over to your DHL courier. You can have the document endorsed by customs yourself. Either DHL will do this for you. Please note: If you have a EUR1 certificate endorsed via DHL you would still need to include any evidence that will demonstrate to customs that the goods are of EU origin: purchase invoices, supplier's declaration etc. The sender is fully responsible for this document. That's why DHL will NEVER sign an EUR 1 certificate.

Up to certain value limits the origin can be confirmed by a declaration of origin on the commercial or pro forma invoice: in that case an EUR1 certificate will not be strictly necessary. Still, value limits vary by country of destination.

CERTIFICATE OF ORIGIN / ATTESTATION OF ORIGIN

A certificate of origin (C/O) serves as proof of the origin of the goods. The certificates are issued by the Chamber of Commerce.

Within the framework of trade policy measures, a C/O is required for imports into certain countries. As shipper, you give the signed and stamped certificate to the DHL Express courier.

A variation of the C/O is the Certificate of Origin Form A. This certificate ensures that when importing into the EU from developing countries, less import duties or even no import duties are charged. The certificate must be requested by the exporter in a developing country from the appropriate authorities. As of 1 January 2017, the Form A will be phased out and replaced by an attestation of origin under the new EU customs legislation as of 1 May 2016.

By 31 December 2020, all developing countries should use the declaration of origin.

A certificate of origin shall be stated on the invoice of the consignment. If the value of the goods exceeds €6000, the exporter has to be registered (Registered Exporter = REX). You can find more information about the attest of origin/REX on https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/facilitatie/rex-de-zelfcertificatie and the EU site.

Meanwhile, the attestation of origin is already being used for new trade agreements. Think, for example, of the trade agreement between the EU and Canada.

T1/TRANSITDOCUMENT

The T1/Transitdocument is a transit document for goods that have not yet been released for free circulation. In this case, no import duties and VAT will be paid yet.

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You will need a T1/Transit document for:

- Dutiable shipments entering the EU of which you are not aware whether the goods will remain within the EU.
- Customs-dutiable shipments entering the EU for customs storage.
- Outgoing customs-dutiable shipments you are sending from your customs storage.

For shippings you are receiving, DHL Express will draw up the T1/transit document and will deal with customs clearance. For shipments you are sending, you will arrange the T1/Transit document yourself. It is important that on the waybill you clearly indicate in the field 'Full Description of Contents' that this regards T1/ Transit Goods. As the sender, you will hand over the waybill, the commercial invoice and the T1/Transit Document to the DHL Express courier. DHL Express will deal with further customs clearance.

TEMPORARY IMPORTATION

This customs procedure allows you to import goods under guarantee of import duties and VAT, and to re-export them in identical state after a certain period of time. This prevents you from having to pay import duties and VAT.

The most common types of temporary importations are:

- Goods for repair (Please note: replacement under warranty is not considered temporary importation)
- Exhibition goods
- Demonstration goods

Ask your supplier (sender in the country of origin) to clearly state on the waybill and commercial invoice that this is regarding a temporary import. DHL Express will then contact you and arrange the required documentation. Please ensure to mention serial numbers and/or other marking on the invoice.

DHL Express will not apply temporary importation if:

- Import duties are not due (for certain types of goods) and you have a VAT registration.
- The goods have a value of less than €250.
- The shipment under the Incoterm® DDP in combination with the DHL Billing Service 'DTP' has been sent.
- The identity of the goods has been specified insufficiently on the commercial invoice (e.g. by using serial numbers) and, as a result, cannot be verified by customs.
- The shipment is intended for a private individual.

Each temporary importation requires monitoring. When you don't export the shipment within the agreed period of time, customs will still charge import duties and VAT. DHL Express will pass these charges on to you.

TEMPORARY EXPORTATION

This customs procedure allows you to temporarily export goods outside the EU, in order to re-import them in an identical state into the EU at a later date without paying import duties and VAT.

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The most common types of temporary exportations are:

- Goods for repair (Please Note: replacement under warranty is not considered temporary exportation).
- Exhibition goods
- Demonstration goods

Clearly state on the waybill and commercial invoice that it's regarding a temporary export. DHL Express will then contact you and arrange the required documentation.

DHL Express does not allow for temporary exportation if:

Keep in mind that DHL will not proceed to a temporary export automatically. For example, when a shipment is being exported by a private person, or in case the identity of the goods are insufficiently specified on the invoice. No temporary export will be made for shipments with a value lower than € 1,000. If you have any questions concerning this matter, please contact our specialized clearance teams at 02 307 73 01.

ATA-CARNET

The ATA carnet is a uniform customs document with which the receiver in the case of temporary importation will not be liable for paying import duties and VAT. This only applies to countries that are members of the ATA network.

You can use an ATA carnet for:

- Goods intended for display, demonstration or use at exhibitions, trade fairs, conferences or similar events.
- Commercial samples or models of goods that have not yet been manufactured.

- Goods required for exercise of a profession or business, or for practice of an occupation or operation of a business in the country of import.

You can apply for the ATA carnet at your local Chamber of Commerce. Clearly state on the waybill that this involves temporary export accompanied by an ATA carnet. As the sender, you will hand over the waybill, the commercial invoice and the ATA carnet to the DHL Express courier. DHL Express will deal with further customs clearance.

PHYTOSANITARY CERTIFICATE

A phytosanitary certificate is an accompanying document used to attest the contents of your export shipment contain no diseases. This certificate is often required for transportation of plants and plant products such as seeds.

Every country wants to prevent unwanted diseases entering the country. In order to be certain, it is necessary that imported goods are tested for diseases. You can apply for a phytosanitary certificate at the [Federal Agency for the Safety of the Food Chain](#). Upon your request, they will inspect the goods that you will be exporting. In case the goods are declared 'sound', the FAVV will issue the certificate.

As the sender, you will hand over the waybill, the commercial invoice and the phytosanitary certificate to the DHL Express courier. DHL Express will deal with further customs clearance.

For more information, visit [FAVV](#).

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DHL TRADE AUTOMATION SERVICES (TAS) ADDITIONAL CUSTOMS SERVICES



DHL Express facilitates international trade and customs issues with DHL Trade Automation Services (TAS). This free online tool allows you to prepare customs formalities yourself. In addition, you will find in TAS information about more than 70 countries that cover over 90% of world trade. Visit [TAS](#) for more information.

More services at your fingertips

DHL Trade Automation Services (TAS) offers you practical online services. TAS allows you to centralise, automate and simplify all of your in-and export formalities. This way, preparing customs documents completely and correctly all by yourself becomes easy. Also, you will have a better understanding of the total cost of your shipment: not only the transport costs with DHL Express, but also the costs of customs formalities, taxes and other charges.

This gives you more control and you will save time, helping you to market your goods even more efficiently.

Global trade without borders

Laws, procedures and regulations vary from country to country. **DHL Trade Automation Services (TAS)** is the easy-to-use online tool that gives you access to the different trade rules.

DHL OFFERS YOU SIX ONLINE TAS SERVICES

Name BAG service	Description
Landed Cost Estimate	Gives an estimate of the excise duties, levies, taxes and other import duties so that you will understand the costs in advance.
Product Compliance Check	Ensures your shipment complies with the import and export rules of the country.
Comparitive Services	Compares charges and compliance regulations for up to five export countries at once.
Trade Document Library	Generates the documents required for international trade, logistics, and customs transactions.
Interactive Classifier	Searches for Schedule B, HS and Export Control Classification Numbers (ECCN) commodity codes for fast and accurate product classification.
Restricted Party Check	Screens the sender's and receiver's details against a blacklist that is maintained by government agencies.

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For special situations for importing with DHL Express, we offer special customs clearance services: DHL Customs Services. This includes, for example, customs clearance of shipments with different countries of origin or tariff codes, or temporary storage of shipments.

DHL CUSTOMS SERVICES

At additional cost, DHL Express offers the following special customs clearance services. The costs are listed in this overview.

Name service	Description
Duties and Taxes Paid	DHL Express can arrange for the shipper or a third party to be billed for any duties and taxes payable at destination, rather than the receiver of the shipment being billed. Charges apply whenever the shipper requests that duties, taxes or other regulatory fees be billed outside of the destination country.
Shipment Preparation	This is a convenient, fast and reliable service for seasonal or irregular shipments that require extra resources for their preparation. DHL manages the entire process of waybill preparation, content selection, labelling and packaging, then sends the shipments to the designated domestic or international addresses.
Saturday Delivery	We offer Saturday delivery services to key cities in more than 70 countries.
Shipment Insurance	We recommend this comprehensive protection for your valuable or personal shipments, giving you peace of mind in the unlikely event of physical damage or loss.
Extended Liability	If you are sending valuable documents such as passports, visa applications or regulatory certificates you can extend the DHL standard liability with this service. It provides coverage and compensation in the case of loss or damage.
Direct Signature	If you are sending sensitive documents or high value contents you can request DHL to obtain a direct signature from the consignee or a representative at the delivery address. DHL will ensure your shipment is not re-directed, or delivered at an alternative address.
Importer of Record (IOR)	This service allows the shipper to send a dutiable shipment to the receiver, with the duties and taxes invoiced to a third party at destination acting as the nominated Importer of Record (IOR). The customs invoice must indicate the importer's billing details in addition to the receiver's shipping address.
Printed Invoice	This service is for customers who require a paper invoice where e-billing is the agreed standard. This service provides flexibility for a different invoicing method than what is already agreed.

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Residential Address	Customers shipping to a home or private residence can activate specific delivery options by designating the delivery address as residential. For such shipments, DHL Express will proactively notify the receiver via email or SMS about the shipment's progress. Receivers can then select the most suitable delivery option on the On Demand Delivery website.
GoGreen Climate Neutral	This service is for customers who need a reliable method to calculate their annual carbon emissions at a shipment level and subsequently offset these emissions through approved environmental programs. The whole process is verified annually by an independent body accredited by the United Nations. DHL can also provide reports for either a high level estimate or a detailed carbon footprint.
Change of Billing	This applies when a customer requests a change of defined billing information on an already issued invoice, and which will result in a reissuing of the invoice and, in case of an account change, crediting of the old account and debiting of the new.
Neutral Delivery	This service allows for the delivery of non-document shipments, without any value of the product being shared or exposed to the receiver, since the commercial invoice is removed prior to delivery.

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DUAL-USE GOODS



Dual-use goods are strategic goods, which can be used for both civil and military purposes. Most dual-use goods can be found in consumer end products. These include chemicals for drugs and IC chips for computers.

For the sake of international security, strict rules apply to dual-use goods for export and transit. For export control purposes, the Dutch government uses the European list for dual-use goods.

Companies that forward dual-use items in transit or export them, must meet stringent conditions and will have a notification duty or will need to apply for a permit.

Companies that sell dual-use goods in consumer products within the EU, don't need to apply for a permit. They must, however, state on the commercial documents, such as quotations and invoices, that these goods do require a permit in case of export from the EU.

Always state clearly on your waybill that dual-use goods are involved.

For more information on dual-use goods please visit following websites:

- [Flemish Region](#)
- [Walloon Region](#)
- [European Union](#)

DUAL-USE GOODS

Category 0	Nuclear items
Category 1	Materials, chemicals, micro-organisms, toxins
Category 2	Materials processing
Category 3	Electronics
Category 4	Computers
Category 5	Telecommunications and information security
Category 6	Sensors and lasers
Category 7	Navigation and avionics
Category 8	Marine
Category 9	Aerospace and propulsion

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AEO - Authorized Economic Operator

By implementing the AEO regulations, the European Commission is seeking better control on safeguarding security of persons and goods. This regulation is a response to the need to secure international logistics chains. The purpose of this regulation is to offer market participants a qualitative recognition/certification of an international standard. The qualitative recognition ensures that the role that the market participant fulfils on in the supply chain can be regarded as 'safe' and that customs procedures are efficient and compliant.

VAT

Tax levied by the national government. VAT is calculated on the basis of the value of the goods, the total transportation costs, any additional costs (insurance costs, packaging costs) and customs duties (for example, import duties, excise duties and anti-dumping levies)

CUSTOMS DUTIES

Duties that customs levies for imported trade goods. The applicable levy is based on the value of the goods plus freight charges outside the EU, insurance and packaging. This levy may vary per category of goods.

ECS - EXPORT CONTROL SYSTEM

The system of exchange of information between EU Member States on shipments that are declared for export.

HARMONISED TARIFF CODE

Also called statistical number (HS-or GN-code). See explanation for the term 'Statistical number'.

EORI - ECONOMIC OPERATORS REGISTRATION AND IDENTIFICATION

This is a registration and identification of the market participant. Through the EORI registration market participants can be identified in the same way in all member states. This provides efficiency advantages for both market participants and customs. For more information, visit [this page](#) (Only available in NL & FR).

ICS - IMPORT CONTROL SYSTEM

For goods that are entered in the first airport of the customs territory of the EU an Entry Summary Declaration (ENS) must be submitted. The Declaration applies to all goods on board of any means of transport and must be completed before the means of transport enter the EU.

MRN - MOVEMENT REFERENCE NUMBER

For each declaration customs will assign a unique number. This allows for identification of the declarations in order for discharge to be made possible. The MRN is displayed in numbers and bar code on the declaration document.

NCTS - NEW COMPUTERIZED TRANSIT SYSTEM

European customs system in which transit declarations shall be prepared which allow for transportation of goods without payment of duties (for example, import duties).

Statistical Number (HS-or GN-code)

The commodity code of the trade tariff. Contains the description and coding of goods with corresponding rates for duties for import, VAT and excise duties. In addition, it contains the information about import and export procedures. Also called 'Harmonised Tariff Code'.

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PLDA

Paperless Customs and excise duties. This is the application for the electronic submission and processing of declaration.

Goods that have been released in free circulation within the EU

The goods have been produced within the EU or have been previously imported into the EU while import duties and VAT were calculated and paid. The goods can be transported within the EU without further customs formalities.

Export Declaration

With an export declaration, goods intended for export from the EU are declared to customs. At the customs office of exit the export declaration is 'discharged', this is confirmation of actual export of the goods. This discharge ensures that the exporter will be able to request a VAT refund on the exported goods via the periodic VAT declaration.

Customs representations

There are several types of representation:

1. Indirect Representation (standard with DHL)

In this case, a customs agent makes the declaration in his own name, but on behalf of the person concerned. The customs agent acting as indirect representative shall be the declarant and therefore (co-)liable for the customs declaration. The customs agent makes the declaration in his own name, but on behalf of the instructing party.

2. Direct Representation (Now also possible with DHL)

In this case, the customs agent submits a customs declaration in the name and on behalf of the interested party. The interested party is the declarant and therefore liable for the declaration.

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For more information please visit the following websites:

DHL EXPRESS

Customs support and tips:

www.dhl.be

DHL Invoice generator, free online tool which helps to create an invoice step by step. **DHL Trade Automation Services**, free online tool.

GENERAL INFORMATION

Belgian Customs:

www.fiscus.fgov.be

European Union (customs-related affairs):

Here you will find information about AEO, VAT and Statistical Numbers.

Consultation of rights and measures in third countries:

www.madb.europa.eu

TARBEL:

<https://eservices.minfin.fgov.be/extTariffBrowser/>



Terms and Conditions and/or conventions

On our Same Day, Time Definite and Day Definite services, DHL Express Terms & Conditions shall apply. These **terms and conditions** can be consulted from. [html#send](#) and are on request. For international transport of goods by air, the provisions of the Montreal Convention or the Warsaw Convention shall apply. These terms and treaties limit the liability of the carrier with respect to loss, damage or delay to cargo up to 19 SDR* per kilogram.

For international cross-border transport of goods by road, the provisions of the CMR Convention shall apply. In most cases the CMR Convention limits the liability of the carrier with respect to loss, damage or delay to cargo up to SDR 8.33* per kilogram. For some shipment the money-back guarantee terms and conditions can also apply in the event of delay.

* SDR = Special Drawing Rights; a weighted average of the exchange rates of the Japanese Yen, British Pound Sterling, US Dollar and the Euro.

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